



AGENDA
ELGIN CITY COUNCIL
REGULAR MEETING
TUESDAY, SEPTEMBER 25, 2018
CITY ANNEX COUNCIL CHAMBERS, 310 NORTH MAIN STREET
7:00 PM

I. CALL TO ORDER

II. ROLL CALL

III. INVOCATION

IV. PLEDGE OF ALLEGIANCE

V. PUBLIC COMMENT

Individuals may request to speak on items on the agenda, and items not on the agenda, by requesting to speak during the meeting and under "PUBLIC COMMENT" and will be required to fill out a "PUBLIC COMMENT FORM" and present it, along with any material, handouts or information for Council, to the City Secretary prior to commencement of the Council meeting. Speaker comments are limited to three (3) minutes.

No formal action can be taken by the City Council on items not posted on the agenda. Items requiring a Public Hearing will allow a member of the public an opportunity to speak during the Public Hearing and does not require submission of a "PUBLIC COMMENT FORM." Speakers must address their comments to the Mayor or Presiding Officer rather than to an individual Council Member or member of Staff. All speakers must limit their comments to the specific subject matter noted on the "PUBLIC COMMENT FORM" and refrain from personal attacks or derogatory comments directed at any Council Member, member of Staff, other individual or group.

VI. NEW BUSINESS

1. AN ORDINANCE OF THE CITY OF ELGIN, TEXAS, AMENDING THE AMOUNT OF APPROPRIATIONS FOR THE GENERAL FUND AS WELL AS ALL OTHER FUNDS THAT PROVIDE FOR THE PAYMENT OF OPERATING AND CAPITAL EXPENDITURES AND BY CHANGING THE AMOUNT APPROPRIATED FOR VARIOUS DEPARTMENTS OF THE CITY AS ORIGINALLY ADOPTED BY ORDINANCE NO. 2017-09-19-16 ADOPTED SEPTEMBER 19, 2017 AND AS AMENDED BY ADOPTION OF ORDINANCE NO. 2018-05-15-34 ON MAY 15, 2018; IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF ELGIN, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

Documents:

[EXSUMMARY COVER SHEET BUDGET AMEND.PDF](#)
[01 ORD NO 2018-09-04 BUDGET AMEND 2 FYE 2017-18.PDF](#)
[EXHIBIT A.PDF](#)

2. AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF ELGIN, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019, IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF ELGIN, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH AND PROVIDING FOR AN EFFECTIVE DATE.

Documents:

[EXEC SUMM ORD TO ADOPT BUDGET 2018-19.PDF](#)
[ORD ADOPT BUDGET 2018-19.PDF](#)
[2018-1- PROPOSED BUDGET EXHIBIT A.PDF](#)

3. AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ELGIN, TEXAS, FOR THE 2018-19 FISCAL YEAR; AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE 2018 TAX YEAR

Documents:

[EXSUMMARY - ORD TO ADOPT 2018-19 TAX RATES_.PDF](#)
[ORD TO ADOPT TAX RATE FOR 2018-19 ELGIN.PDF](#)

VII. EXECUTIVE SESSION

The City Council may announce that it will adjourn the public meeting at any time during the meeting and convene in Executive Session pursuant to Chapter 551 of the Texas Government Code to discuss any matter as specifically listed on the agenda and/or as permitted by Chapter 551 of the Texas Government Code.

VIII. RECONVENE

The City Council will return to open session for possible discussion and action as a result of the Executive Session

IX. ANNOUNCEMENTS

X. ADJOURMENT

Notice of Assistance at Public Meetings, the City of Elgin is committed to compliance with the Americans with Disabilities Act. Elgin City Hall and Council Chambers are wheelchair accessible and special marked parking is available. Persons with Disabilities who plan to attend this meeting and who may need assistance are requested to contact the City Secretary's Office at (512)229-3222. Please provide forty-eight hours notice when feasible.

I, Amelia Sanchez, City Secretary for the City of Elgin, hereby certify this notice was posted at the City Hall Annex of the City of Elgin, Texas on or before Friday, September 21, 2018, in accordance with Chapter 551 of the Texas Government Code.

Amelia Sanchez, City Secretary



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: AN ORDINANCE OF THE CITY OF ELGIN, TEXAS, AMENDING THE AMOUNT OF APPROPRIATIONS FOR THE GENERAL FUND AS WELL AS ALL OTHER FUNDS THAT PROVIDE FOR THE PAYMENT OF OPERATING AND CAPITAL EXPENDITURES AND BY CHANGING THE AMOUNT APPROPRIATED FOR VARIOUS DEPARTMENTS OF THE CITY AS ORIGINALLY ADOPTED BY ORDINANCE NO. 2017-09-19-16 ADOPTED SEPTEMBER 19, 2017 AND AS AMENDED BY ADOPTION OF ORDINANCE NO. 2018-05-15-34 ON MAY 15, 2018; IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF ELGIN, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

DEPARTMENT: City Manager and Finance

PROPOSED ACTION: Consider Ordinance for Adoption

BACKGROUND: This second Amendment for the 2017-18 Fiscal Year Budget was prepared based on revenue received and expenditures expended through the first ten months of the fiscal year. In addition to refining revenue projections and expenditures based on analysis of each line item, corrections have also been made by analyzing trends and patterns from previous years to match up as closely as possible, planned versus actual.

The Ordinance amending the budget, a copy of which is attached, contains in EXHIBIT A, proposed adjustments for each line item of revenue and expenditures for each. Staff will be available to review the major changes recommended and will of course answer any specific questions the Council may have with regard to specific line items.

BUDGET/FINANCIAL IMPACT:

Funding for this item was { } included { } not included in the current-year budget {X} N/A

RECOMMENDATION: Recommend adoption.

ATTACHMENTS: Draft ordinance to amend the FY 2017-2018 Budget for the second time.

{ } Staff will be making a detailed presentation on this agenda item at the meeting.

{X} Staff will provide brief comments and answer questions on this item at the meeting.

{ } This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF ELGIN, TEXAS, AMENDING THE AMOUNT OF APPROPRIATIONS FOR THE GENERAL FUND AS WELL AS ALL OTHER FUNDS THAT PROVIDE FOR THE PAYMENT OF OPERATING AND CAPITAL EXPENDITURES AND BY CHANGING THE AMOUNT APPROPRIATED FOR VARIOUS DEPARTMENTS OF THE CITY AS ORIGINALLY ADOPTED BY ORDINANCE NO. 2017-09-19-16 ADOPTED SEPTEMBER 19, 2017 AND AS AMENDED BY ADOPTION OF ORDINANCE NO. 2018-05-15-34 ON MAY 15, 2018; IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF ELGIN, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Elgin, Texas approved Budget Ordinance No. 2017-09-19-16 for the 2017 – 18 Fiscal Year on September 19, 2017; and

WHEREAS, the City Council of the City of Elgin, Texas approved Budget Amendment #1 by Ordinance No. 2018-05-15-34 for the 2017 – 18 Fiscal Year on May 1, 2018; and

WHEREAS, the City Manager of the City of Elgin has submitted to the City Council, a proposed budget amendment of revenues and expenditures of the City of Elgin for the fiscal year ending September 30, 2018; and

WHEREAS, the City Council of the City of Elgin, Texas desires to amend the approved Budget Ordinance for the 2017 – 2018 Fiscal Year;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ELGIN, THAT:

SECTION 1: AMENDMENT TO CURRENT BUDGET

That appropriations for the Fiscal Year beginning October 1, 2017 and ending September 30, 2018, for support of the general government of the City of Elgin, Texas be amended for said term in accordance with changes in expenditures shown in the Attached Exhibit A, attached hereto for the purposes stated herein.

SECTION 2: APPROVAL OF AMENDMENT

That the budget amendment, as shown in words and figures in Exhibit A are hereby approved in all aspects and adopted as an amendment to the City budget for the Fiscal Year beginning October 1, 2017 and ending September 30, 2018.

SECTION 3: BUDGET AMENDMENT FILING

In accordance with § 102.008(1), Local Government Code, The Director of Finance is directed to file with the City Secretary a true copy of the amended final budget as adopted by the City Council, and the City Secretary is directed to certify as a true copy said amended budget and file it with this Ordinance in the official records of the City.

SECTION 4: BUDGET AMENDMENT POSTING

In accordance with § 102.008(2), Local Government Code, The Director of Finance is directed to take action to ensure that a copy of the amended budget is posted on the City's website.

SECTION 5: CONFLICT

That all Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SECTION 6: OPEN MEETINGS

That it is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that the public notice of time, place, location and the purpose of said meeting was given as required by the Open Meetings Act, Ch. 551 LGC.

SECTION 7: PUBLICATION

The City Secretary is hereby authorized and directed to cause the publication of the descriptive caption of this Ordinance as an alternative method of publication provided by law.

SECTION 8: EFFECTIVE DATE

This Ordinance shall be in full force and effective from and after the date of its final passage and adoption in accordance with state law.

**PRESENTED, REVIEWED, CONSIDERED AND APPROVED ON THIS 25th DAY
OF SEPTEMBER, 2018 BY A VOTE OF _____ AYES, _____NAYS AND _____
ABSTENTIONS, AT A REGULAR CALLED MEETING OF THE CITY COUNCIL OF
THE CITY OF ELGIN, TEXAS.**

CITY OF ELGIN by:

Chris Cannon, Mayor

ATTEST:

Amelia Sanchez, City Secretary

APPROVED AS TO FORM AND LEGALITY:

Charles Crossfield, City Attorney

EXHIBIT A

ORDINANCE NO.

**BUDGET AMENDMENT
#2
CITY OF ELGIN**

**FISCAL YEAR
2017-2018**

Ending September 30th, 2018

Table of Contents

	<u>Page</u>
GENERAL FUND	
Revenue	1-2
Expenditures	
Executive-Administration	
Mayor Council.....	3
City Manager.....	4
Finance.....	5
Public Safety	
Police Operations.....	6
Police Communications.....	7
Animal Control.....	8
Fire/EMS/Public Schools.....	9
Municipal Court.....	10
Public Works.....	11
Community Development.....	12
Library.....	13
Parks and Recreation	
Operations.....	14
Recreation Center.....	15
Swimming Pool.....	16
Fleming Center.....	17
Non-departmental.....	18
UTILITY FUND	
Revenue	19
Expenditures	
Water	
Water Treatment.....	20
Water Distribution.....	21

UTILITY FUND

Page

Expenditures (cont.)

Wastewater	
Wastewater Collection.....	22
Wastewater Treatment.....	23
Utility Billing.....	24
Debt Service.....	25
Planning and Development	
Planning and Zoning.....	26
Code Enforcement.....	27

SPECIAL REVENUE FUNDS

Non-dept. - Debt Service:.....	28
Red Light Camera Fund:.....	29
Hotel-Motel Tax Fund:.....	30
Main Street Program:.....	31
Cable Franchise Subscriber Fee:.....	32
Court Tech. & Security Funds:.....	33
Water Impact Fees:.....	34
Wasterwater Impact Fees:.....	35

ECONOMIC DEVELOPMENT CORP

Revenue.....	36
--------------	----

Expenditures

Operations	36
Debt Service.....	37

TAX INCREMENT RE-INVESTMENT ZONE

Revenue.....	38
--------------	----

Expenditures.....	38
-------------------	----

General Fund

GENERAL FUND REVENUE - FY 2017-18

AMENDMENT # 2 Sept. 4, 2018

<u>REVENUE</u>	<u>Adopted</u>	<u>Amend #1 5-1-2018</u>	<u>Y-T-D July 31 '18</u>	<u>Increase/ (decrease)</u>	<u>Amend#2 9-4-2018</u>	<u>% Re-remaining</u>
<i>Taxes</i>						
Property Taxes - Current	1,672,341	1,931,177	1,851,415	-	1,931,177	4%
Property Taxes - Delinquent	299,043	324,043	326,380	-	324,043	-1%
Prop. Taxes - Prior Year Delinq.	33,403	33,403	24,529	-	33,403	27%
Penalty & Interest-Delq	24,805	24,805	18,531	-	24,805	25%
Sales Tax	1,622,245	1,567,345	1,184,282	-	1,567,345	24%
Beverage Tax	<u>33,101</u>	<u>33,101</u>	<u>23,195</u>	-	<u>33,101</u>	30%
Subtotal	3,684,939	3,913,875	3,428,331	-	3,913,875	12%
<i>Franchise Fees</i>						
Oncor Electric Delivery	5,500	255,500	5,399	7,627	263,127	
Centerpoint Energy	130,000	36,007	-	-	36,007	100%
Spectrum- Charter	10,000	132,000	92,680	(9,140)	122,860	25%
Republic Services	304,500	35,985	10,060	(20,000)	15,985	37%
Franchise Tax Phone	20,000	26,100	19,485	6,668	32,768	41%
Miscellaneous	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>	<u>200</u>	0%
Subtotal	470,000	485,592	127,825	- 14,644	470,948	73%
<i>Use of Money</i>						
Interest Earned.	11,723	16,723	17,958	9,000	25,723	30%
Rebates	<u>-</u>	<u>27,683</u>	<u>3,294</u>	<u>(20,000)</u>	<u>7,683</u>	
	11,723	44,406	21,252	- 11,000	33,406	
<i>Fees and Permits</i>						
Gas Permits	4,756	4,756	1,690	-	4,756	64%
Building Permits(E,M,P)	170,018	170,018	82,448	-	170,018	52%
Electrical	-	3,500	4,230	850	4,350	3%
Mechanical	-	6,100	4,530	-	6,100	26%
Plumbing	-	3,500	3,480	400	3,900	11%
Inspection Fees	54,236	54,236	33,460	-	54,236	38%
Electrical Licenses	1,967	1,967	1,060	-	1,967	46%
Alarm Permits	5,795	5,795	4,791	-	5,795	17%
Planning & Zoning Fees	32,640	32,640	31,066	5,000	37,640	17%
Plan Review Reimbursements	14,634	14,634	-	-	14,634	100%
Sign Permit	375	375	157	-	375	58%
Solicitor's Permit	465	465	570	-	465	-23%
Alcohol Beverage License	3,296	3,296	1,253	-	3,296	62%
Movie Location Fees	2,273	2,273	4,136	-	2,273	-82%
Other	<u>10</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>10</u>	100%
Subtotal	290,465	303,565	172,871	6,250	309,815	44%
<i>Fines and Forfeitures</i>						
Municipal Court Fines	375,000	256,546	214,461	-	256,546	16%
Child Safety & Other Court Fees	3,736	5,236	3,798	-	5,236	27%
Arrest Fees		100	156	156	256	
Animal Control Fees	200	200	-	-	200	100%
Code Enforcement	<u>2,963</u>	<u>2,963</u>	<u>1,817</u>	<u>-</u>	<u>2,963</u>	39%
Subtotal	381,899	265,045	220,232	156	265,201	17%

<u>REVENUE</u>	<u>Adopted</u>	<u>Amend #1 5- 1-2018</u>	<u>Y-T-D July 31 '18</u>	<u>Increase/ (decrease)</u>	<u>Amend#2 9-4-2018</u>	<u>% Re- maining</u>
<i>Charges for Services</i>						
EPD Escort Fees	<u>3,730</u>	<u>3,730</u>	<u>3,347</u>	<u>-</u>	<u>3,730</u>	10%
<i>Subtotal</i>	3,730	3,730	3,347	-	3,730	10%
<i>Intergovernmental Revenue</i>						
Elgin ISD	76,006	76,006	80,000	3,994	80,000	0%
Bastrop-Travis ESD No. 1	34,500	34,500	-	(34,500)	-	#DIV/0!
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
<i>Subtotal</i>	110,506	110,506	80,000	(30,506)	80,000	0%
<i>Library Revenue</i>						
General	9,550	11,550	9,881	2,000	11,550	14%
Bastrop County	8,913	8,913	8,500	(413)	8,500	0%
Contributions	1,937	1,937	2,475	1,063	3,000	18%
Civic Center Rentals	3,128	3,128	3,315	500	3,628	9%
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
<i>Subtotal</i>	23,528	25,528	24,170	3,150	26,678	9%
<i>Park and Recreation Revenue</i>						
General Fees	6,104	6,104	11,907	8,896	15,000	21%
Pool - Annual Passes	10,606	3,126	10,417	7,291	10,417	0%
Pool Rental/Lessons	6,756	6,756	9,427	2,671	9,427	0%
Fleming Center Rentals	9,381	9,381	13,769	6,119	15,500	11%
All Purpose Passes	-	10,000	18,781	10,000	20,000	6%
Rec. Center Rentals	-	15,000	-	-	15,000	
Other Rental Income	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	0%
<i>Subtotal</i>	32,847	52,367	64,302	34,977	87,344	26%
<i>MISCELLANEOUS REVENUE</i>						
Police Accident Reports	1,605	1,605	3,597	-	1,605	-124%
Contri. - Blue Santa	1,385	1,640	1,640	-	1,640	0%
Contri.-Special Events	1,000	5,000	6,750	-	5,000	-35%
Contri.-Canine Unit	-	200	300	-	200	
Insurance Proceeds	-	7,313	13,451	-	7,313	-84%
Equipment Sale Proceeds	2,048	10,968	3,961	-	10,968	64%
Grant - PD	-	16,000	16,000	-	16,000	0%
FEMA Reimbursements	-	-	-	-	-	0%
Other	<u>34,483</u>	<u>34,483</u>	<u>-</u>	<u>-</u>	<u>34,483</u>	100%
<i>Subtotal</i>	40,521	77,209	45,700	-	77,209	41%
<i>PAYMENT IN LIEU OF TAXES</i>	-	3,500	3,500	-	-	#DIV/0!
<i>TRANSFER-ENTERPRISE FUNDS</i>	1,121,029	1,121,029	1,121,029	-	1,121,029	0%
<i>TRANSF.-RED LIGHT CAMERA</i>	158,160	158,160	158,160	-	158,160	0%
<i>TRANSFER - CASH RESERVES</i>	<u>32,220</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
TOTALS	<u>6,361,567</u>	<u>6,536,829</u>	<u>5,467,425</u>	<u>8,383</u>	<u>6,539,712</u>	16%

ADMINISTRATION -MAYOR AND CITY COUNCIL
AMENDMENT # 2 September 4, 2018

06

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Mayor Stipend	900	900	750	-	900	17%
Council Stipend	4,800	4,800	4,000	-	4,800	17%
Worker's Compensation	23	23	23	-	23	0%
<i>Subtotal</i>	5,723	5,723	4,773	-	5,723	17%
<i>Supplies and Materials</i>						
Uniforms	800	800	-	(800)	-	0%
<i>Subtotal</i>	800	800	-	(800)	-	0%
<i>Services and Other Charges</i>						
Insurance						
Dues & Memberships	6,735	6,735	2,382	-	6,735	65%
Information Technology	21,000	21,000	5,380	(10,000)	11,000	51%
Travel & Training	10,800	10,800	3,859	-	10,800	64%
Bond	400	400	400	-	400	0%
Community Non-Profit Support						
<i>CARTS</i>	2,700	2,700	2,700	-	2,700	0%
<i>Drive a Senior</i>	4,500	4,500	4,500	-	4,500	0%
<i>CASA</i>	2,700	2,700	2,700	-	2,700	0%
<i>Children's Advocacy</i>	3,150	3,150	3,150	-	3,150	0%
<i>Family Crisis Center</i>	2,520	2,520	2,520	-	2,520	0%
<i>Combined Community Action</i>	3,600	3,600	3,600	-	3,600	0%
<i>Food Pantry</i>	-	-	0	-	-	0%
<i>Elgin Community Cupboard</i>	2,700	2,700	2,700	-	2,700	0%
<i>Advocacy Outreach</i>	4,500	4,500	4,500	-	4,500	0%
<i>Elgin Arts Association</i>	1,350	1,350	1,350	-	1,350	0%
<i>Elgin Historical Association</i>	4,500	4,500	4,500	-	4,500	0%
Miscellaneous	-	-	-	-	-	0%
<i>Subtotal</i>	71,155	71,155	44,242	(10,000)	61,155	28%
<i>Capital Outlay</i>	-	-	-	-	-	0%
TOTALS	77,678	77,678	49,015	(10,800)	66,878	27%

ADMINISTRATION – CITY MANAGER

AMENDMENT # 2 September 4, 2018

02

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	286,697	220,842	179,736	3,342	224,184	20%
Market Maint Adjustment	4,300	-	0	-	-	0%
Merit Increase	1,279	-	0	-	-	0%
Overtime	-	422	155	-	422	63%
Social Security	23,563	16,939	12,998	-	16,939	23%
Municipal Retirement System	37,752	35,208	27,888	-	35,208	21%
Worker's Compensation	1,395	3,599	3,874	(2,827)	772	0%
Medical Insurance	37,752	25,765	16,366	(4,315)	21,450	24%
Unemployment Insurance	623	411	415	-	411	-1%
Car Allowance	15,600	15,600	12,600	-	15,600	19%
Longevity Pay	140	140	140	-	140	0%
<i>Subtotal</i>	409,101	318,926	254,172	(3,800)	315,126	19%
<i>Supplies and Materials</i>						
Office Supplies	7,162	7,162	4,069	(1,000)	6,162	34%
Minor Supplies	942	942	528	-	942	44%
Printing	3,487	3,487	415	(2,000)	1,487	72%
Meeting Expenses	2,558	2,558	780	-	2,558	69%
Uniforms	500	500	20	-	500	96%
<i>Subtotal</i>	14,649	14,649	5,813	(3,000)	11,649	50%
<i>Services and Other Charges</i>						
Equipment Maintenance	500	500	-	(500)	-	0%
Information Technology	10,200	10,200	9,883	-	10,200	3%
Utilities-Telephone/Elec	9,800	9,800	7,214	-	9,800	26%
Contract Services	2,000	2,000	158	1,000	3,000	95%
Professional Services	2,293	37,793	27,802	-	37,793	26%
Elections	18,000	18,000	8,244	(9,756)	8,244	0%
Records Management	1,227	1,227	1,291	64	1,291	0%
Codification	4,103	4,103	2,073	-	4,103	49%
Engineering	3,800	3,800	-	(2,000)	1,800	100%
Dues & Memberships	8,021	8,021	7,104	-	8,021	11%
Travel & Training	8,984	8,984	5,100	-	8,984	43%
Legal Services	45,000	45,000	24,769	(15,000)	30,000	17%
Employee Bond	400	400	400	-	400	0%
Employee Appreciation	10,044	10,434	10,584	-	10,434	-1%
Tuition Reimbursement	-	-	-	-	-	0%
Discretionary Funds	10,000	10,000	-	(10,000)	-	0%
<i>Subtotal</i>	134,373	170,263	104,622	(36,192)	134,071	22%
TOTALS	558,123	503,838	364,606	(42,992)	460,846	21%

ADMINISTRATION – FINANCE
AMENDMENT # 2 September 4, 2018

03

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	187,126	206,957	172,442	7,741	214,698	20%
Market Maint Adjustment	2,807	-	-	-	-	0%
Merit Increase	1,412	-	-	-	-	0%
Overtime	-	2,000	3,374	2,000	4,000	0%
Social Security	15,247	16,290	13,345	404	16,694	20%
Municipal Retirement System	28,940	31,451	26,381	1,306	32,757	19%
Worker's Compensation	903	3,146	3,404	(2,401)	745	-357%
Medical Insurance	21,489	20,576	17,041	1,170	21,746	22%
Unemployment Insurance	510	687	687	-	687	0%
Car Allowance	7,200	7,200	5,816	-	7,200	19%
Longevity Pay	765	770	760	(10)	760	0%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	266,399	289,077	243,249	10,210	299,287	19%
<i>Supplies and Materials</i>						
Office Supplies	1,093	3,093	2,255	-	3,093	27%
Postage	3,250	3,250	3,063	-	3,250	6%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	4,343	6,343	5,319	-	6,343	16%
<i>Services and Other Charges</i>						
Information Technology	-	8,100	7,994	-	8,100	1%
Utilities- Telephone	-	6,500	6,315	-	6,500	3%
Utilities- Electric	-	2,700	472	-	2,700	83%
Audit Services	27,000	27,000	7,500	-	27,000	72%
Appraisal Board	46,968	46,968	37,441	-	46,968	20%
County Tax Collection	12,000	12,000	9,967	-	12,000	17%
Contract Services	2,900	2,900	4,919	-	2,900	-70%
Dues & Memberships	1,347	1,347	541	(750)	597	9%
Travel & Training	6,893	6,893	2,849	(3,500)	3,393	16%
Professional Services	2,012	2,012	2,671	700	2,712	2%
Employee Bond	400	400	467	67	467	0%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	99,520	116,820	81,135	(3,483)	113,337	28%
<i>Capital Outlay</i>	-	-	-	-	-	0%
TOTALS	<u>370,262</u>	<u>412,240</u>	<u>329,703</u>	<u>6,727</u>	<u>418,967</u>	21%

POLICE - DEPARTMENT OPERATIONS

AMENDMENT # 2 September 4, 2018

10

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re-Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	943,304	983,822	706,813	(43,050)	940,772	25%
Overtime	70,597	89,204	81,910	-	89,204	8%
Social Security	79,734	82,502	59,980	(938)	81,564	26%
Muni. Retirement Sys.	151,337	157,927	116,778	-	157,927	26%
Worker's Comp.	45,766	45,766	52,665	(16,602)	29,164	-81%
Medical Insurance	132,517	132,517	82,821	(16,166)	116,351	29%
Unemploy. Insurance	3,147	3,147	3,677	601	3,748	2%
Longevity Pay	8,560	11,780	8,315	(3,465)	8,315	0%
Commitment Pay	4,000	4,500	4,500	-	4,500	0%
Tenure Pay	22,500	17,750	12,000	-	17,750	32%
<i>Subtotal</i>	1,461,462	1,528,915	1,129,460	(79,620)	1,449,295	22%
<i>Supplies and Materials</i>						
Office Supplies	11,520	11,520	7,232	-	11,520	37%
Minor Supplies	4,670	4,670	2,876	-	4,670	38%
Postage	2,500	2,500	1,130	-	2,500	55%
Printing	2,003	2,003	1,505	-	2,003	25%
Fuel	34,459	34,459	30,833	-	34,459	11%
Ammunition	8,000	8,000	5,979	-	8,000	25%
Investigative Supplies	13,441	13,441	3,738	(5,000)	8,441	56%
Uniforms	11,557	26,557	18,726	-	26,557	29%
<i>Subtotal</i>	88,150	103,150	72,017	(5,000)	98,150	27%
<i>Services and Other Charges</i>						
K-9 Unit	2,500	2,500	630	-	2,500	75%
Detention Services	15,830	15,830	5,940	(3,000)	12,830	54%
Janitorial Bldg Services	-	50	268	-	50	0%
Citizens Police Academy	1,000	1,000	791	-	1,000	21%
Contract Services	56,091	66,091	80,098	18,000	84,091	5%
Utilities- Telephone	50,000	50,000	35,257	(5,000)	45,000	22%
Utilities- Electric	11,000	11,000	7,413	-	11,000	33%
Utilities- Gas	900	900	1,020	300.00	1,200	15%
Information Tech.	52,000	62,000	70,712	10,000	72,000	2%
Vehicle Maintenance	21,560	21,560	37,412	20,000	41,560	10%
Equipment Maintenance	5,633	5,633	1,875	(2,000)	3,633	48%
Dues & Memberships	2,023	2,023	1,067	-	2,023	47%
Travel & Training	5,403	5,403	5,588	1,500	6,903	19%
Capital Lease - Vehicles	-	92,224	84,596	-	92,224	8%
Employee Drug Screen.	1,000	1,000	2,698	2,500	3,500	23%
Non Capital Equipment	1,000	3,000	3,000	2,000	5,000	40%
<i>Subtotal</i>	225,940	340,214	338,364	44,300	384,514	12%
<i>Capital Outlay</i>	-	9,348	-	-	9,348	100%
TOTALS	1,775,552	1,981,627	1,539,841	(40,320)	1,941,307	21%

POLICE - COMMUNICATIONS
AMENDMENT # 2 September 4, 2018

010-08

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	163,176	166,463	126,380	6,046	172,509	27%
Overtime	35,000	37,250	29,276	(1,482)	35,768	18%
Social Security	12,578	15,461	11,724	443	15,904	26%
Municipal Retirement Sys.	23,874	30,016	23,397	1,308	31,324	25%
Worker's Compensation	9,471	3,752	4,799	(3,439)	313	0%
Medical Insurance	35,816	32,593	24,452	1,661	34,254	29%
Unemployment Insurance	851	851	971	603	1,454	33%
Longevity Pay	1,245	1,250	1,250	-	1,250	0%
Commitment Pay	-	-	1,000	1,000	1,000	100%
Other	<u>(34,500)</u>	<u>(34,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100%
<i>Subtotal</i>	247,511	253,136	223,249	6,140	293,776	24%
<i>Supplies and Materials</i>						
Minor Supplies	2,000	2,000	30	(1,900)	100	70%
Uniforms	<u>2,000</u>	<u>2,000</u>	<u>450</u>	<u>(1,500)</u>	<u>500</u>	10%
<i>Subtotal</i>	4,000	4,000	480	(3,400)	600	20%
<i>Services and Other Charges</i>						
Information Technology	-	-	-	-	-	0%
Vehicle Maintenance	-	-	-	-	-	0%
Equipment Maintenance	2,000	2,000	90	(1,900)	100	10%
Dues & Memberships	1,000	1,000	-	(1,000)	-	0%
Travel & Training	<u>1,000</u>	<u>1,000</u>	<u>77</u>	<u>(900)</u>	<u>100</u>	24%
<i>Subtotal</i>	4,000	4,000	167	(3,800)	200	17%
<i>Capital Outlay</i>						
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
TOTALS	255,511	261,136	223,896	(1,060)	294,576	24%

POLICE - ANIMAL CONTROL
AMENDMENT # 2 September 4, 2018

9

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	36,698	36,698	28,745	-	36,698	22%
Overtime	692	692	426	-	692	38%
Social Security	2,917	2,917	2,257	(1,051)	1,866	-21%
Municipal Retirement Sys.	5,538	5,538	4,288	-	5,538	23%
Worker's Compensation	2,166	3,858	2,444	(2,300)	1,558	-57%
Medical Insurance	7,163	6,685	5,224	-	6,685	22%
Unemployment Insurance	170	170	161	-	170	5%
Longevity Pay	<u>390</u>	<u>390</u>	<u>390</u>	<u>-</u>	<u>390</u>	<u>0%</u>
<i>Subtotal</i>	55,734	56,948	43,935	(3,351)	53,597	18%
<i>Supplies and Materials</i>						
Minor Supplies	1,191	1,191	65	(1,000)	191	66%
Fuel	3,242	3,242	3,777	500	3,742	-1%
Uniforms	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>	<u>-</u>	<u>0%</u>
<i>Subtotal</i>	4,933	4,933	3,842	(1,000)	3,933	2%
<i>Services and Other Charges</i>						
Contract Services	12,000	12,000	12,000	-	12,000	0%
Utilities	1,650	1,650	482	-	1,650	71%
Information Technology	2,600	2,600	733	-	2,600	72%
Equipment Maintenance	-	-	-	-	-	0%
Dues & Memberships	-	-	-	-	-	0%
Travel & Training	1,000	1,000	-	-	1,000	0%
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<i>Subtotal</i>	17,250	17,250	13,215	-	17,250	23%
<i>Capital Outlay</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTALS	<u>77,917</u>	<u>79,131</u>	<u>60,992</u>	<u>(4,351)</u>	<u>74,780</u>	<u>18%</u>

POLICE -FIRE/EMS/SCHOOLS
AMENDMENT # 2 September 4, 2018 07

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	104,049	119,726	98,017	1,965	121,691	19%
Overtime	-	-	910	1,200	1,200	0%
Social Security	8,026	9,856	2,339	(78)	9,778	76%
Muni. Retirement Sys.	15,234	18,583	7,336	565	19,148	62%
Worker's Comp.	2,638	2,638	4,454	(2,638)	-	0%
Medical Insurance	14,326	14,326	10,289	(1,085)	13,241	22%
Unemploy. Insurance	340	340	4,454	-	340	-1210%
Longevity Pay	865	865	-	45	910	0%
Commitment Pay	-	-	-	-	-	0%
Tenure Pay	-	-	-	-	-	0%
<i>Subtotal</i>	<u>145,478</u>	<u>166,334</u>	<u>127,799</u>	<u>(26)</u>	<u>166,308</u>	<u>23%</u>
<i>Supplies and Materials</i>						
<i>Subtotal</i>	-	-	-	-	-	0%
<i>Services and Other Charges</i>						
Citizens Police Academy	-	-	-	-	-	0%
Bastrop ESD	34,500	34,500	-	(34,500)	-	-100%
Boot Camp-Juvenile Prog.	4,620	4,620	4,620	-	4,620	0%
Explorer Program	739	739	501	-	739	32%
Non Capital Equipment	-	-	-	-	-	0%
<i>Subtotal</i>	<u>39,859</u>	<u>39,859</u>	<u>5,121</u>	<u>(34,500)</u>	<u>5,359</u>	<u>4%</u>
<i>Capital Outlay</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTALS	<u><u>185,337</u></u>	<u><u>206,193</u></u>	<u><u>132,920</u></u>	<u><u>(34,526)</u></u>	<u><u>171,667</u></u>	<u><u>23%</u></u>

MUNICIPAL COURT

AMENDMENT # 2 September 4, 2018

08

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re-Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	112,184	124,383	85,855	(11,497)	112,886	24%
Overtime	800	957	714	-	957	25%
Social Security	8,696	9,602	6,576	(925)	8,677	24%
Municipal Retirement Sys.	15,202	15,202	12,140	-	15,202	20%
Worker's Compensation	514	3,323	3,400	(3,011)	312	-990%
Medical Insurance	21,489	20,343	15,449	(457)	19,886	22%
Unemployment Insurance	626	826	542	-	826	34%
Longevity Pay	300	305	305	-	305	0%
<i>Subtotal</i>	159,811	174,941	124,981	(15,890)	159,051	21%
<i>Supplies and Materials</i>						
Office Supplies	1,497	2,500	869	(1,500)	1,000	13%
Postage	1,650	1,650	1,193	-	1,650	28%
Printing	4,200	4,200	1,030	(2,800)	1,400	26%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	7,347	8,350	3,092	(4,300)	4,050	24%
<i>Services and Other Charges</i>						
Judicial Services	26,689	26,689	13,384	(8,305)	18,384	27%
Magistrate Mileage	10,762	10,762	5,712	(3,500)	7,262	21%
Legal Services - Prosecutor	12,500	12,500	19,568	9,500	22,000	11%
Jury Expense	800	800	36	(750)	50	100%
Collection Fees	43,332	43,332	28,171	(10,000)	33,332	15%
Contract Services	1,850	1,850	6,537	5,500	7,350	11%
Utilities-Telephone	5,200	7,477	5,204	-	7,477	30%
Utilities-Electric	2,700	2,700	472	(2,000)	700	33%
Utilities-Gas	250	250	226	-	250	0%
Information Technology	7,900	9,100	6,352	(1,000)	8,100	22%
Equipment Maintenance	145	145	108	-	145	100%
Dues & Memberships	278	278	100	-	278	64%
Travel & Training	4,000	5,000	3,427	(1,000)	4,000	14%
Employee Drug Screening	200	200	-	-	200	100%
<i>Subtotal</i>	116,606	121,083	89,299	(11,555)	109,528	18%
<i>Capital Outlay</i>						
	-	-	-	-	-	0%
TOTALS	<u>283,764</u>	<u>304,374</u>	<u>217,372</u>	<u>(31,745)</u>	<u>272,629</u>	20%

PUBLIC WORKS
AMENDMENT # 2 September 4, 2018

15

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	378,787	389,147	312,436	411	389,558	20%
Market Maint Adjustment	5,682	-	-	-	-	0%
Merit Increase	4,678	-	-	-	-	0%
Overtime	14,970	14,970	6,948	(5,500)	9,470	27%
Social Security	32,077	31,189	25,217	-	31,189	19%
Municipal Retirement Sys.	60,886	59,183	48,164	-	59,183	19%
Worker's Compensation	44,525	27,796	39,363	3,971	31,767	-24%
Medical Insurance	71,631	63,575	46,648	(2,408)	61,167	24%
Unemployment Insurance	1,701	1,701	1,730	-	1,701	-2%
Longevity Pay	7,470	7,280	7,280	-	7,280	0%
Car Allowance	7,200	7,200	5,816	-	7,200	19%
<i>Subtotal</i>	# 629,607	602,041	493,602	(3,526)	598,515	18%
<i>Supplies and Materials</i>						
Office Supplies	2,237	2,237	539	(1,000)	1,237	56%
Minor Supplies	5,805	5,805	1,105	(2,000)	3,805	71%
Tools	1,369	1,369	1,324	-	1,369	3%
Street Maintenance Supplies	98,854	108,854	61,789	-	108,854	43%
Chemicals	535	535	284	-	535	47%
Fuel	17,052	17,052	11,566	(2,000)	15,052	23%
Uniforms	4,053	4,053	3,949	-	4,053	3%
<i>Subtotal</i>	# 129,905	139,905	80,556	(5,000)	134,905	40%
<i>Services and Other Charges</i>						
TxDOT Highway Maintenance	5,000	5,000	1,795	-	5,000	64%
Traffic Controls	10,227	10,227	6,105	-	10,227	40%
Crackseal Program	-	-	-	-	-	0%
Street Lighting	108,000	108,000	54,618	(8,000)	100,000	45%
Contract Services	44,628	44,628	7,526	-	44,628	83%
Professional Services	-	376	376	-	376	0%
Equipment Maintenance	33,930	33,930	28,064	-	33,930	17%
Vehicle Maintenance	6,565	6,565	7,125	1,935	8,500	16%
Utilities	10,600	10,600	6,780	(2,000)	8,600	21%
Information Technology	14,050	14,050	11,666	-	14,050	17%
Dues & Memberships	724	724	521	-	724	28%
Travel & Training	692	692	593	-	692	14%
Capital Equipment Lease	44,376	44,376	36,608	-	44,376	18%
Other	1,000	1,000	116	(800)	200	42%
<i>Subtotal</i>	279,792	280,168	161,894	(8,865)	271,303	40%
TOTALS	<u>1,039,304</u>	<u>1,022,114</u>	<u>736,052</u>	<u>(17,391)</u>	<u>1,004,723</u>	27%

COMMUNITY DEVELOPMENT
AMENDMENT # 2 September 4, 2018

11

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	111,059	114,878	91,555	1,190	116,068	21%
Market Maint Adjustment	1,666	-	-	-	-	0%
Merit Increase	541	-	-	-	-	0%
Overtime	-	281	466	219	500	7%
Social Security	9,411	9,585	7,678	100	9,685	21%
Municipal Retirement System	17,863	18,130	14,570	228	18,358	21%
Worker's Compensation	556	2,027	2,680	(1,120)	907	-195%
Medical Insurance	14,326	15,181	10,397	(1,818)	13,363	22%
Unemployment Insurance	340	356	324	(32)	324	0%
Longevity Pay	2,555	2,555	2,555	-	2,555	0%
Car Allowance	7,200	7,200	5,816	-	7,200	19%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	165,517	170,193	136,040	(1,233)	168,960	19%
<i>Supplies and Materials</i>						
Office Supplies	1,000	1,000	711	-	1,000	29%
Minor Supplies	1,000	1,000	-	(1,000)	-	0%
Postage	750	750	349	-	750	53%
Printing	1,000	1,000	-	(1,000)	-	0%
<i>Subtotal</i>	3,750	3,750	1,060	(2,000)	1,750	39%
<i>Services and Other Charges</i>						
Summer Youth Programs	1,721	1,721	790	(800)	921	14%
Elgin Local Landmark	2,000	2,000	-	(2,000)	-	0%
Communications	500	500	38	(400)	100	62%
Professional Services	3,000	3,200	3,756	1,000	4,200	11%
Special Events	7,000	7,000	4,900	(1,000)	6,000	18%
Utilities	10,425	10,425	226	(10,000)	425	47%
Information Technology	4,700	4,700	3,663	-	4,700	22%
Dues & Memberships	1,500	1,750	2,596	846	2,596	0%
Travel & Training	3,500	3,500	1,939	-	3,500	45%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	34,346	34,796	24,474	(12,354)	22,442	-9%
<i>Capital Outlay</i>	-	-	-	-	-	0%
TOTALS	<u>203,613</u>	<u>208,739</u>	<u>161,573</u>	<u>(15,587)</u>	<u>193,152</u>	16%

LIBRARY

AMENDMENT # 2 September 4, 2018

05

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	181,048	182,036	147,013	3,287	185,323	21%
Market Maint Adjustment	2,716	-	-	-	-	0%
Merit Increase	2,046	-	-	-	-	0%
Overtime	100	100		(100)	-	0%
Social Security	15,017	14,699	11,806	166	14,865	21%
Municipal Retirement System	22,569	22,708	18,161	-	22,708	20%
Worker's Compensation	1,029	496	5,911	240	736	-703%
Medical Insurance	28,652	23,593	15,643	(2,296)	21,297	27%
Unemployment Insurance	1,021	1,021	1,027	-	1,021	-1%
Car Allowance	7,200	7,200	5,816	-	7,200	19%
Longevity Pay	3,290	3,290	3,290	-	3,290	0%
<i>Subtotal</i>	264,688	255,143	208,667	1,297	256,440	19%
<i>Supplies and Materials</i>						
Office Supplies	3,370	3,370	2,325	-	3,370	31%
Postage	1,920	1,920	1,568	-	1,920	18%
Printing	854	854	1,190	400	1,254	5%
Minor Supplies	3,987	3,987	2,647	-	3,987	34%
<i>Subtotal</i>	10,131	10,131	7,729	400	10,531	27%
<i>Services and Other Charges</i>						
Summer Reading Program	2,500	2,500	2,527	-	2,500	-1%
Books	11,269	11,269	9,822	-	11,269	13%
Library Book Supplies	-	304	304	-	304	0%
Books-Donations	1,526	1,526	953	-	1,526	38%
Periodicals/Subscriptions	998	998	867	-	998	13%
Information Technology	17,000	17,000	16,011	1,000	18,000	11%
Utilities (Elec-Tel)	22,300	22,300	9,967	(8,000)	14,300	30%
Contract Services	6,500	11,500	8,375	-	11,500	27%
Professional Services		178	178	-	178	0%
Special Events	4,032	4,032	2,284	-	4,032	43%
Dues & Memberships	690	690	123	-	690	82%
Travel & Training	-	3,772	3,670	-	3,772	3%
Other	-	145	263	-	145	0%
<i>Subtotal</i>	66,815	76,214	55,343	(7,000)	69,214	20%
<i>Capital Outlay</i>	-	-	-	-	-	0%
TOTALS	<u>341,634</u>	<u>341,488</u>	<u>271,739</u>	<u>(5,303)</u>	<u>336,185</u>	19%

PARKS & RECREATION – OPERATIONS

AMENDMENT # 2 September 4, 2018

17

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	297,748	334,098	266,098	4,301	338,399	21%
Market Maint Adjustment	4,466	-	-	-	-	0%
Merit Increase	3,570	-	-	-	-	0%
Overtime	9,780	11,483	10,095	3,000	14,483	30%
Social Security	24,854	26,880	21,137	-	26,880	21%
Municipal Retirement Sys.	47,174	51,534	41,242	1,666	53,200	22%
Worker's Compensation	13,776	12,985	16,932	(2,694)	10,291	-65%
Medical Insurance	64,468	60,612	50,568	4,730	65,342	23%
Unemployment Insurance	1,531	1,531	1,672	121	1,652	-1%
Car Allowance	7,200	7,200	5,816	-	7,200	19%
Longevity Pay	1,825	2,030	2,030	-	2,030	0%
<i>Subtotal</i>	476,392	508,353	415,589	11,124	519,477	20%
<i>Supplies and Materials</i>						
Office Supplies	838	838	778	-	838	7%
Minor Supplies	29,693	29,693	20,433	-	29,693	31%
Printing	1,905	1,905	1,995	100	2,005	1%
Chemicals	1,000	1,000	-	(1,000)	-	0%
Fuel	7,500	7,500	7,511	500	8,000	6%
Uniforms	4,300	4,300	2,626	(1,000)	3,300	20%
<i>Subtotal</i>	45,236	45,236	33,344	(1,400)	43,836	24%
<i>Services and Other Charges</i>						
Programs/Special Events	7,227	7,227	2,831	-	7,227	61%
Communications	57	57	-	-	57	100%
Buildings & Grounds	110,000	110,000	67,547	(20,000)	90,000	25%
Contract Services	9,550	9,550	6,319	-	9,550	34%
Professional Services	-	-	376	376	376	0%
Utilities	38,500	38,500	23,987	(4,000)	34,500	30%
Information Technology	13,900	13,900	11,327	-	13,900	19%
Equipment Maintenance	1,582	1,582	1,701	350	1,932	12%
Dues & Memberships	1,593	1,593	417	(800)	793	47%
Travel & Training	2,230	2,230	2,856	1,400	3,630	21%
Credit Card Fees			744	1,000		
Capital Equipment Lease	12,128	12,128	10,104	-	12,128	17%
Other	500	500	27	(400)	100	73%
<i>Subtotal</i>	197,267	197,267	128,236	(22,074)	174,193	26%
TOTALS	718,895	750,856	577,169	(12,350)	737,506	22%

PARKS- RECREATION CENTER
AMENDMENT # 2 September 4, 2018

16

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	127,965	77,972	52,407	(7,844)	70,128	0%
Market Maint Adjustment	564	-	-	-	-	0%
Merit Increase	564	-	-	-	-	0%
Overtime	500	500	17	(250)	250	93%
Social Security	9,876	3,085	4,029	1,312	4,397	8%
Municipal Retirement System	5,627	5,627	4,573	(831)	4,796	5%
Workman's Compensation	6,655	2,874	4,075	(841)	2,033	-100%
Medical Insurance	7,163	7,163	5,146	(536)	6,627	22%
Unemployment Insurance	1,870	560	544	-	560	3%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	<u>160,784</u>	<u>97,781</u>	<u>70,791</u>	<u>(8,990)</u>	<u>88,791</u>	<u>20%</u>
<i>Supplies and Materials</i>						
Office Supplies	500	500	261	-	500	48%
Minor Supplies	5,185	5,185	2,941	-	5,185	43%
Uniforms	<u>1,000</u>	<u>1,000</u>	<u>518</u>	<u>-</u>	<u>1,000</u>	<u>48%</u>
<i>Subtotal</i>	<u>6,685</u>	<u>6,685</u>	<u>3,719</u>	<u>-</u>	<u>6,685</u>	<u>44%</u>
<i>Services and Other Charges</i>						
Contract Services	1,000	1,000	-	-	1,000	100%
Special Events	-	-	2,434	2,500	2,500	3%
Utilities- Telephone	2,400	2,400	2,520	600	3,000	16%
Utilities- Electric	20,000	20,000	3,044	(13,500)	6,500	53%
Utilities- Natural Gas			215	300	300	28%
Information Technology	1,100	1,160	8,693	9,000	10,160	14%
Equipment Maintenance	1,800	1,812	-	(1,812)	-	0%
Dues & Memberships	500	500	-	(500)	-	0%
Travel & Training	1,000	1,000	120	(780)	220	45%
Professional Services	-	-	435	435	435	0%
Other	<u>1,000</u>	<u>1,000</u>	<u>749</u>	<u>-</u>	<u>1,000</u>	<u>25%</u>
<i>Subtotal</i>	<u>28,800</u>	<u>28,872</u>	<u>18,209</u>	<u>(3,757)</u>	<u>25,115</u>	<u>27%</u>
<i>Capital Outlay</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTALS	<u><u>196,269</u></u>	<u><u>133,338</u></u>	<u><u>92,720</u></u>	<u><u>(12,747)</u></u>	<u><u>120,591</u></u>	<u>23%</u>

PARKS -SWIMMING POOL
AMENDMENT # 2 September 4, 2018

18

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	93,604	93,898	40,252	(44,158)	49,740	0%
Market Maint Adjustment	294	-	-	-	-	0%
Merit Increase	294	-	-	-	-	0%
Social Security	10,718	6,703	3,058	(2,919)	3,784	19%
Municipal Retirement Sys.	-	118	118	-	118	0%
Worker's Compensation	4,306	2,216	3,546	(779)	1,437	-147%
Medical Insurance	-	-	-	-	-	0%
Unemployment Insurance	1,020	1,663	697	(797)	866	19%
Longevity Pay	215	1	-	(1)	-	0%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	<u>110,451</u>	<u>104,599</u>	<u>47,672</u>	<u>(48,654)</u>	<u>61,797</u>	<u>23%</u>
<i>Supplies and Materials</i>						
Office Supplies	136	136	421	285	421	0%
Concession Products	3,494	3,494	1,047	(2,400)	1,094	4%
Minor Supplies	2,036	2,036	1,020	(1,000)	1,036	2%
Chemicals	4,568	4,568	4,030	(500)	4,068	1%
Uniforms	<u>1,197</u>	<u>1,197</u>	<u>595</u>	<u>(500)</u>	<u>697</u>	<u>15%</u>
<i>Subtotal</i>	<u>11,433</u>	<u>11,433</u>	<u>7,114</u>	<u>(4,115)</u>	<u>7,318</u>	<u>3%</u>
<i>Services and Other Charges</i>						
Special Events	63	63	-	-	63	100%
Buildings & Grounds	572	572	15	-	572	97%
Utilities	11,450	11,450	340	(10,000)	1,450	77%
Information Technology	3,000	3,000	1,053	(1,800)	1,200	12%
Professional Services	-	-	92	92	92	0%
Equipment Maintenance	13,593	13,593	12,835	-	13,593	6%
Dues & Memberships	-	-	-	-	-	0%
Travel & Training	2,844	2,844	1,002	(1,800)	1,044	4%
Other	<u>1,000</u>	<u>1,000</u>	<u>1,440</u>	<u>500</u>	<u>1,500</u>	<u>4%</u>
<i>Subtotal</i>	<u>32,522</u>	<u>32,522</u>	<u>16,777</u>	<u>(13,008)</u>	<u>19,514</u>	<u>14%</u>
<i>Capital Outlay</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTALS	<u><u>154,406</u></u>	<u><u>148,554</u></u>	<u><u>71,563</u></u>	<u><u>(65,777)</u></u>	<u><u>88,629</u></u>	<u><u>19%</u></u>

PARKS - FLEMING CENTER
AMENDMENT # 2 September 4, 2018

20

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	10,868	528	528	-	528	0%
Market Maint Adjustment	163	-	-	-	-	0%
Merit Increase	163	-	-	-	-	0%
Overtime	-	-	-	-	-	0%
Social Security	856	40	40	-	40	0%
Municipal Retirement System	-	-	-	-	-	0%
Worker's Compensation	471	345	345	-	345	0%
Medical Insurance	-	-	-	-	-	0%
Unemployment Insurance	214	10	10	-	10	0%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	<u>12,735</u>	<u>923</u>	<u>923</u>	<u>-</u>	<u>923</u>	<u>0%</u>
<i>Supplies and Materials</i>						
Office Supplies	151	151	-	(151)	(0)	100%
Printing	988	988	-	(988)	(0)	100%
Minor Supplies	1,890	1,890	1,263	(600)	1,290	2%
Uniforms	-	-	-	-	-	0%
<i>Subtotal</i>	<u>3,029</u>	<u>3,029</u>	<u>1,263</u>	<u>(1,739)</u>	<u>1,290</u>	<u>2%</u>
<i>Services and Other Charges</i>						
Buildings & Grounds *	1,800	9,800	10,371	5,000	14,800	30%
Professional Services	187	187	-	(187)	(0)	100%
Utilities	23,500	23,500	1,170	(8,000)	15,500	92%
			10,863		-	0%
Information Technology	1,500	2,500	2,454	-	2,500	2%
Equipment Maintenance	2,211	2,211	435	(1,500)	711	39%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	<u>29,198</u>	<u>38,198</u>	<u>25,292</u>	<u>(4,687)</u>	<u>33,511</u>	<u>25%</u>
<i>Capital Outlay</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTALS	<u>44,962</u>	<u>42,150</u>	<u>27,478</u>	<u>(6,426)</u>	<u>35,724</u>	<u>23%</u>

* Renovate vending area.
and UB Office Space

NON-DEPARTMENTAL
AMENDMENT # 2 September 4, 2018

01

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	Y-T-D July '18	Increase/ (decrease)	Amended 9-4-2018	% Re- Main.
<i>Services and Other Charges</i>						
Insurance:						
General Liability	24,608	24,608	26,913	2,305	26,913	0%
Automobile	12,551	12,551	20,320	7,769	20,320	0%
Mobile Equipment	1,647	1,647	2,921	1,274	2,921	0%
Property	18,460	18,460	25,629	7,169	25,629	0%
TOTALS	<u>57,266</u>	<u>57,266</u>	<u>75,783</u>	<u>18,517</u>	<u>75,783</u>	0%

UTILITY & COMMUNITY DEVELOPMENT FUNDS

Utility Fund Revenue

AMENDMENT # 2 September 4, 2018

Water Supply and Wastewater Collection/Treatment	Adopted	Amended 5-1-2019	Y-T-D July '18	Increase/ (decrease)	Amended 9-4-2018	% Re- Main.
Water Consumption	2,461,961	2,539,103	2,286,148	114,307	2,576,268	10%
Wastewater Collection	2,007,787	2,007,787	1,569,955	-	2,007,787	22%
Aqua WSC	9,210	12,710	13,612	-	9,210	-7%
Bulk Water	589	589	648	-	589	-10%
Travis MUD 14 - Wastewater	375,455	375,455	314,873	-	375,455	16%
Subtotal	4,855,002	4,935,644	4,185,235	114,307	4,969,309	15%
Sanitation/ Collection- Recycling Service						
Solid Waste & Recycling	1,011,643	978,299	831,585	-	1,011,643	15%
Subtotal	1,011,643	978,299	831,585	-	1,011,643	15%
New Customer and Delinquent Penalties						
Service Taps -Water	4,992	6,992	4,750	-	4,992	32%
Service Taps -Wastewater	2,475	3,975	2,950	-	2,475	26%
Meter Installation	10,625	45,625	32,450	-	10,625	29%
Transfer Fees	780	780	440	-	780	44%
Penalties	80,842	85,842	80,304	-	80,842	6%
Reconnect Fees	48,017	40,017	39,425	-	48,017	1%
Other	30,490	30,490	-	-	30,490	100%
Subtotal	178,221	213,721	160,319	-	178,221	25%
Miscellaneous Revenue						
Returned Checks	1,590	1,390	1,380	-	1,590	1%
Transfer In Debt Proceeds	66,519	66,519	66,519	-	66,519	0%
Interest Income	22,350	15,350	17,923	-	22,350	-17%
Miscellaneous	14,728	8,728	8,574	-	14,728	2%
Credit Card Fees	-	5,000	4,167	-	-	17%
Internet Processing Fees	-	25,000	25,614	-	-	-2%
Subtotal	105,187	121,987	124,177	-	105,187	-2%
Transfer - Cash Reserves	68,160	-	-	(68,160)	-	0%
Total	6,218,213	6,249,651	5,301,316	46,147	6,264,360	15%

UTILITIES WATER TREATMENT

AMENDMENT # 2 September 4, 2018

23

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	81,450	85,493	68,983	1,762	87,255	21%
Overtime	13,437	15,467	11,976	-	15,467	23%
Longevity Pay	1,350	1,350	1,350	-	1,350	0%
Standby Pay	4,108	4,108	3,318	-	4,108	19%
Social Security	7,737	7,737	6,546	-	7,737	15%
Municipal Retirement System	14,685	14,685	12,420	(734)	13,951	11%
Medical Insurance	14,326	13,274	10,264	-	13,274	23%
Workman's Compensation	5,755	8,755	5,527	(5,000)	3,755	-47%
Unemployment Insurance	340	340	324	-	340	5%
<i>Subtotal</i>	143,188	151,209	120,708	(3,972)	147,237	18%
<i>Supplies and Materials</i>						
Office Supplies	717	717	213	(300)	417	49%
Safety Supplies	864	864	121	(500)	364	67%
Uniforms	919	919	855	-	919	7%
Chemicals	18,314	18,314	12,618	-	18,314	31%
Fuel	4,047	4,047	3,513	-	4,047	13%
<i>Subtotal</i>	24,861	24,861	17,318	(800)	24,061	28%
<i>Services and Other Charges</i>						
Buildings & Grounds	500	500	1,283	900	1,400	8%
Pumps and Motors	20,313	20,313	11,048	-	20,313	46%
Well Maintenance	10,134	10,134	1,448	-	10,134	86%
Water Plant Maintenance	16,442	21,442	14,689	-	21,442	31%
Testing/Lab Fees	2,948	2,948	3,472	700	3,648	5%
Telemetry System	8,636	8,136	6,859	-	8,136	16%
Professional Services	2,727	2,727	7,789	5,273	8,000	3%
Utilities- Telephone	-	-	15,733	18,000	18,000	0%
Utilities- Electric	196,250	196,250	91,050	(20,000)	176,250	48%
Information Technology	4,800	4,800	3,577	-	4,800	25%
Dues & Memberships	128	128	-	-	128	100%
Travel & Training	679	679	157	-	679	77%
Lost Pines User Fee	68,160	68,160	68,161	-	68,160	0%
TCEQ Operating Fee	10,615	12,115	11,439	-	12,115	6%
Equipt. Machine Maint. Fee	-	-	1,233	1,233	1,233	0%
Vehicle Maintenance	1,368	1,368	1,713	-	1,368	-25%
<i>Subtotal</i>	343,698	349,698	239,649	6,104	355,804	33%
TOTALS	<u>511,747</u>	<u>525,768</u>	<u>377,676</u>	<u>1,332</u>	<u>527,102</u>	28%

UTILITIES WATER DISTRIBUTION

AMENDMENT # 2 September 4, 2018

24

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	212,151	217,992	173,435	2,746	220,738	21%
Overtime	15,726	15,726	14,235	7,067	22,793	38%
Social Security	19,136	17,528	15,101	1,284	18,812	20%
Municipal Retirement Sys.	36,320	34,680	29,539	1,917	36,597	19%
Worker's Compensation	14,289	19,289	13,790	(9,787)	9,502	-45%
Medical Insurance	35,816	33,179	24,856	(944)	32,235	23%
Unemployment Insurance	851	851	809	-	851	5%
Longevity Pay	8,940	8,940	8,950	-	8,940	0%
Standby Pay	4,108	4,108	2,054	-	4,108	50%
Car Allowance	7,200	7,200	5,816	-	7,200	19%
<i>Subtotal</i>	354,537	359,493	288,584	2,283	361,776	20%
<i>Supplies and Materials</i>						
Office Supplies	816	816	979	200	1,016	4%
Minor Supplies	2,911	2,911	1,503	(800)	2,111	29%
Bedding Material	8,302	8,302	8,011	-	8,302	4%
Chemicals	602	602	-	(602)	-	0%
Fuel	21,113	21,113	6,712	(8,000)	13,113	49%
Uniforms	2,269	2,269	2,079	-	2,269	8%
<i>Subtotal</i>	36,013	36,013	19,285	(9,202)	26,811	28%
<i>Services and Other Charges</i>						
Buildings & Grounds	171	171	101	-	171	41%
Mains and Valves	27,653	27,653	10,403	-	27,653	62%
Hydrants and Valves	611	611	-	-	611	100%
Water Lines	38,956	38,956	22,970	-	38,956	41%
Equipment Maintenance	7,903	7,903	2,566	-	7,903	68%
Rentals	461	461	-	-	461	0%
Utilities- Telephone	2,700	2,700	13,298	12,000	14,700	10%
Utilities- Electric	35,700	35,700	1,721	(17,500)	18,200	91%
Information Technology	7,900	7,900	4,999	-	7,900	37%
Dues & Memberships	500	500	-	-	500	0%
Travel & Training	747	747	1,844	1,500	2,247	18%
Capital Equipment Lease	8,160	8,160	6,746	-	8,160	17%
Vehicle Maintenance	4,796	4,796	3,865	-	4,796	19%
Professional Services	-	2,683	2,862	3,000	5,683	0%
<i>Subtotal</i>	136,258	138,941	71,374	(1,000)	137,941	48%
<i>Capital Outlay</i>	-	-	-	-	-	0%
TOTALS	<u>526,808</u>	<u>534,447</u>	<u>379,243</u>	<u>(7,919)</u>	<u>526,528</u>	28%

UTILITIES WASTEWATER COLLECTION

AMENDMENT # 2 September 4, 2018

26

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	81,433	85,227	69,423	2,028	87,255	20%
Overtime	12,608	7,677	4,761	-	7,677	38%
Social Security	6,783	6,934	5,957	443	7,377	19%
Municipal Retirement System	12,874	13,102	11,271	849	13,951	19%
Workman's Compensation	3,169	4,807	4,137	(2,443)	2,364	-75%
Medical Insurance	14,326	13,258	10,118	-	13,258	24%
Unemployment Insurance	340	340	324	-	340	5%
Longevity Pay	630	630	630	-	630	0%
Standby Pay	6,162	5,054	3,318	-	5,054	34%
<i>Subtotal</i>	138,325	137,029	109,939	877	137,906	20%
<i>Supplies and Materials</i>						
Office Supplies	477	477	245	-	477	49%
Minor Supplies (safety)	3,592	3,592	651	-	3,592	82%
Chemicals	87,332	87,332	70,438	-	87,332	19%
Fuel	1,487	1,487	1,764	350	1,837	4%
Uniforms	1,497	1,497	1,405	-	1,497	6%
<i>Subtotal</i>	94,385	94,385	74,505	350	94,735	21%
<i>Services and Other Charges</i>						
Buildings & Grounds	1,263	1,263	572	-	1,263	55%
Engineering	500	500	-	(500)	-	0%
Lift Stations and Pumps	9,527	9,527	-	(2,000)	7,527	100%
WW Plant Maintenance	39,374	39,374	28,852	(4,000)	35,374	18%
Testing/Lab Fees	15,000	15,000	7,165	-	15,000	52%
Sludge Removal -Contract	44,000	44,000	33,120	-	44,000	25%
Utilities- Telephone	14,725	27,725	28,321	3,000	30,725	8%
Utilities- Electric	60,000	60,000	40,745	-	60,000	32%
Utilities- Elm Creek Water	350	350	240	-	350	31%
Information Technology	5,000	5,000	3,577	-	5,000	28%
Dues & Memberships	327	327	111	-	327	66%
Travel & Training	2,000	2,000	235	-	2,000	88%
Equipment Maintenance	-	700	1,858	1,300	2,000	7%
Vehicle Maint	-	90	481	500	590	18%
Professional Services	-	1,000	1,012	-	1,000	-1%
Legal Services	-	220	220	-	220	0%
<i>Subtotal</i>	192,065	207,075	146,509	(1,700)	205,375	29%
<i>Capital Outlay</i>	-	-	-	-	-	0%
TOTALS	424,776	438,490	330,953	(473)	438,017	24%

UTILITIES WASTEWATER TREATMENT

AMENDMENT # 2 September 4, 2018

28

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	62,698	66,185	49,364	(2,943)	63,242	22%
Overtime	5,000	6,800	5,565	-	6,800	18%
Social Security	4,829	4,244	4,304	1,143	5,387	20%
Municipal Retirement System	9,166	10,278	8,216	-	10,278	20%
Workman's Compensation	2,270	4,048	3,366	(2,455)	1,593	-111%
Medical Insurance	14,326	13,354	9,644	(754)	12,600	23%
Unemployment Insurance	340	340	323	-	340	5%
Longevity Pay	430	255	255	-	255	0%
Standby Pay	4,108	2,608	1,264	-	2,608	52%
<i>Subtotal</i>	103,167	108,112	82,301	(5,009)	103,103	20%
<i>Supplies and Materials</i>						
Minor Supplies	596	596	724	300	896	19%
Chemicals	1,000	1,000	-	(1,000)	-	0%
Bedding Material	1,511	1,511	-	(1,000)	511	100%
Fuel	2,000	2,000	2,215	500	2,500	11%
Uniforms	1,000	1,000	866	-	1,000	13%
<i>Subtotal</i>	6,107	6,107	3,806	(1,200)	4,907	22%
<i>Services and Other Charges</i>						
Information Technology	3,600	3,600	3,577	1,200	4,800	25%
Utilities - Electricity	6,000	14,562	14,609	2,000	16,562	12%
Cap METRO Easement Fees	8,000	8,000	5,356	-	8,000	33%
Lift Stations and Pumps	26,580	26,580	15,222	(2,000)	24,580	38%
Manholes and Pipe	15,666	15,666	7,584	-	15,666	52%
Traffic Controls	1,010	1,010	-	(1,010)	0	0%
Dues & Memberships	200	200	-	-	200	100%
Travel & Training	1,000	1,000	190	(800)	200	5%
Vehicle Maintenance	1,088	1,088	912	-	1,088	16%
Legal Services	-	500	1,460	1,500	2,000	27%
<i>Subtotal</i>	63,144	72,206	48,910	890	73,096	33%
<i>Capital Outlay</i>	-	-	-	-	-	0%
TOTALS	172,418	186,425	135,016	(5,319)	181,106	25%

UTILITIES ADMINISTRATION- UTILITY BILLING

AMENDMENT # 2 September 4, 2018

22

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	174,123	170,732	135,632	1,898	172,630	21%
Overtime	4,286	4,286	2,604	(1,000)	3,286	21%
Longevity Pay	810	700	700	-	700	0%
Standby Pay	1,896	1,896	1,264	-	1,896	33%
Social Security	13,931	13,275	10,586	-	13,275	20%
Municipal Retirement Sys.	26,443	25,241	20,336	-	25,241	19%
Medical Insurance	35,816	35,816	20,124	(8,564)	27,252	26%
Workman's Compensation	4,143	10,743	10,157	(4,875)	5,868	-73%
Unemployment Insurance	851	1,301	835	-	1,301	36%
Subtotal	262,299	263,990	202,238	(12,541)	251,449	20%
<i>Supplies and Materials</i>						
Minor Supplies	2,563	2,563	1,382	-	2,563	46%
Office Supplies	3,985	3,985	3,076	-	3,985	23%
Postage	17,500	17,500	13,905	-	17,500	21%
Printing	224	224	1,196	1,100	1,324	10%
Uniforms	1,823	1,823	1,271	(500)	1,323	4%
Fuel	3,932	3,932	3,708	500	4,432	16%
Subtotal	30,026	30,026	24,538	1,100	31,126	21%
<i>Services and Other Charges</i>						
Solid Waste Collection Svcs	765,822	725,264	573,544	-	725,264	21%
Meters & Boxes	65,000	65,000	95,724	31,000	96,000	0%
Buildings & Grounds	762	762	369	-	762	52%
Billing Services	13,084	13,084	10,028	-	13,084	23%
Collection Expenses	500	500	81	-	500	0%
CC Machine and Fees	24,223	24,223	28,205	6,000	30,223	7%
Equipment Maintenance	500	500	522	22	522	0%
Information Technology	23,859	23,859	15,175	(2,000)	21,859	31%
Utilities- Electric	-	-	2,898	3,500	3,500	0%
Contract Services	9,000	9,000	15,506	6,500	15,500	0%
Utilities- Telephone	-	-	6,835	8,000	8,000	0%
Utilities - Natural Gas	11,400	11,400	637	(10,000)	1,400	55%
Dues & Memberships	1,000	1,000	-	-	1,000	100%
Travel & Training	4,167	4,167	2,606	(1,500)	2,667	2%
Operating Transfers Out	1,121,029	1,121,029	1,121,029	-	1,121,029	0%
Vehicle Maintenance	2,022	2,022	2,708	1,000	3,022	10%
Miscellaneous	91	91	172	100	191	10%
Subtotal	2,042,459	2,001,901	1,876,040	42,622	2,044,523	8%
<i>Capital Outlay</i>						
	-	-	-	-	-	0%
Total	2,334,784	2,295,917	2,102,816	31,181	2,327,098	10%

UTILITY FUND -Debt Service
AMENDMENT # 2 September 4, 2018

27

<u>DEBT OBLIGATIONS</u>	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Series 2008</i>						
RDA II - Principal	37,000	37,000	119,025	-	37,000	-222%
RDA II - Interest	100,435	100,435	400	-	100,435	100%
RDA II - Pay Agent	750	750	37,000	-	750	#####
<i>Series 2009</i>						
RDA II - Principal	11,000	11,000	750	-	11,000	93%
RDA II - Interest	26,220	26,220	11,000	-	26,220	58%
RDA II - Pay Agent	750	2,100	26,120	-	750	#####
<i>Series 2011</i>						
WW - CO - Principal	280,000	280,000	280,000	-	280,000	100%
WW - CO - Interest	262,273	262,273	262,273	-	262,273	0%
CO's Paying Agent	-	-	42,097	-	-	0%
<i>Series 2013</i>						
WW Comb T/R Co - Principal	42,098	42,098	97,753	-	42,098	100%
WW Comb T/R Co - Interest	34,108	34,108	10,313	-	34,108	70%
WW Ltd Ref Bond - Principal	97,753	97,753	325,000	-	97,753	100%
WW Ltd Ref Bond - Interest	10,313	10,313	346,600	-	10,313	#####
<i>Series 2015</i>						
Refunding Of CO Principal	115,000	115,000	5,916	-	115,000	100%
Refunding Of CO Interest	119,025	119,025	456	-	119,025	100%
Refunding Of CO Pay Agent	400	400	-	-	400	100%
<i>Series 2016</i>						
CO Tax & Revenue-Principal	325,000	325,000	-	-	325,000	100%
CO Tax & Revenue-Interest	346,400	346,400	-	-	346,400	100%
Bond Issue Costs	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
<i>Subtotal</i>	<u>1,808,525</u>	<u>1,809,875</u>	<u>1,564,702</u>	<u>-</u>	<u>1,808,525</u>	<u>13%</u>
<u>Capital Leases</u>						
Southside Bank - Principal	7,056	7,056	-	-	7,056	100%
Southside Bank - Interest	591	591	-	-	591	100%
<i>Subtotal</i>	<u>7,647</u>	<u>7,647</u>	<u>3,823</u>	<u>-</u>	<u>7,647</u>	<u>0%</u>
<u>TRANSFER - FUND BALANCE</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTALS	<u><u>1,816,172</u></u>	<u><u>1,817,522</u></u>	<u><u>503,759</u></u>	<u><u>-</u></u>	<u><u>1,816,172</u></u>	<u><u>0%</u></u>

**PLANNING AND DEVELOPMENT
AMENDMENT # 2 September 4, 2018**

21

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	100,906	104,151	79,670	(2,446)	101,705	22%
Overtime	1,352	3,352	2,014	-	3,352	40%
Social Security	8,505	8,849	7,207	(2,665)	6,184	-17%
Municipal Retirement System	16,143	16,742	13,677	(3,000)	13,742	0%
Workman's Compensation	491	2,472	2,415	(1,825)	647	-273%
Medical Insurance	14,326	13,318	10,343	-	13,318	22%
Unemployment Insurance	340	324	324	-	324	0%
Longevity Pay	3,070	3,070	3,070	-	3,070	0%
Car Allowance	7,200	7,200	5,816	-	7,200	19%
<i>Subtotal</i>	152,333	159,478	124,536	(9,936)	149,542	17%
<i>Supplies and Materials</i>						
Office Supplies	3,419	3,419	3,280	1,000	4,419	26%
Postage	4,000	4,000	3,573	-	4,000	11%
Minor Supplies	590	590	202	-	590	66%
Printing	1,440	1,440	1,932	500	1,940	0%
<i>Subtotal</i>	9,449	9,449	8,988	1,500	10,949	18%
<i>Services and Other Charges</i>				-		
Buildings & Grounds	5,100	5,100	5,585	1,000	6,100	8%
Professional Services	80,000	80,000	91,941	12,000	92,000	0%
Information Technology	9,200	9,200	5,417	-	9,200	41%
Engineering	3,000	3,000	-	(3,000)	-	0%
Filing Fees	3,000	3,000		(3,000)	-	0%
Utilities- Telephone	5,400	5,400	6,247	1,400	6,800	8%
Utilities- Electric	2,700	2,700	1,462	(500)	2,200	34%
Utilities- Gas	725	725	977	455	1,180	17%
Dues & Memberships	665	766	1,264	800	1,566	19%
Travel & Training	599	1,051	1,426	800	1,851	23%
Legal Services	-	5,000	-	(5,000)	-	0%
<i>Subtotal</i>	110,389	115,942	114,318	4,955	120,897	5%
<i>Capital Outlay</i>	-	-	-	-	-	0%
TOTALS	<u>272,171</u>	<u>284,869</u>	<u>247,842</u>	<u>(3,481)</u>	<u>281,388</u>	12%

CODE ENFORCEMENT
AMENDMENT # 2 September 4, 2018

12

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Salaries and Benefits</i>						
Base Salaries	72,112	73,777	63,341	5,312	79,089	20%
Overtime	3,302	3,302	2,746	-	3,302	17%
Social Security	5,550	5,837	4,764	141	5,978	20%
Municipal Retirement System	10,535	11,051	9,056	-	11,051	18%
Workman's Compensation	718	5,386	5,284	(1,875)	3,511	-50%
Medical Insurance	14,326	14,326	10,463	-	14,326	27%
Unemployment Insurance	340	340	323	-	340	5%
Longevity Pay	440	400	400	-	400	0%
<i>Subtotal</i>	107,324	114,420	96,378	3,578	117,998	18%
<i>Supplies and Materials</i>						
Office Supplies	500	500	441	-	500	12%
Printing	244	244	263	50	294	10%
Fuel	2,673	2,673	1,659	-	2,673	38%
Tools	350	350	60	(100)	250	76%
Uniforms	880	880	874	-	880	1%
<i>Subtotal</i>	4,647	4,647	3,296	(50)	4,597	28%
<i>Services and Other Charges</i>						
Code Violation Abatements	23,987	23,987	4,748	(15,000)	8,987	47%
Filing Fees	2,500	2,500	-	(2,500)	-	0%
Plan Review Fees	3,000	3,000	-	-	3,000	100%
Utilities	2,264	2,264	3,640	2,000	4,264	15%
Information Technology	9,775	9,775	5,167	-	9,775	47%
Dues & Memberships	1,000	1,000	170	-	1,000	0%
Travel & Training	2,643	2,643	1,499	-	2,643	43%
Vehicle Maintenance	2,196	2,196	104	-	2,196	95%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	47,364	47,364	15,327	(15,500)	31,864	52%
<i>Capital Outlay</i>	-	-	-	-	-	0%
TOTALS	<u>159,335</u>	<u>166,431</u>	<u>115,002</u>	<u>(11,972)</u>	<u>154,459</u>	26%

Special Revenue Funds

NON-DEPARTMENTAL MENTAL - debt service

AMENDMENT # 2 September 4, 2018

03

<u>DEBT REVENUE</u>	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 4-2018</u>	<u>9- % Re- Main.</u>
Current Taxes	1,067,843	1,081,459	986,752	-	1,081,459	9%
Delinquent Taxes	199,764	189,764	174,818	-	189,764	8%
Prior Year Delinquent Taxes	-	15,000	17,803	2,803	17,803	0%
Penalty & Interest	19,097	19,097	11,940	-	19,097	37%
Interest Income	126	126	132	6	132	0%
<i>Subtotal</i>	1,286,830	1,305,446	1,096,444	2,809	1,308,255	16%
TOTALS	1,286,830	1,305,446	1,096,444	2,809	1,308,255	16%

<u>DEBT OBLIGATIONS</u>	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 4-2018</u>	<u>9- % Re- Main.</u>
<i>Series 2007</i>						
T/R Co - Principal	95,000	95,000	95,000	-	95,000	0%
T/R Co - Interest	50,841	50,841	50,841	-	50,841	0%
T/R Co - Pay Agent	425	425	-	-	425	100%
<i>Series 2009</i>						
T/R Co - Principal	65,000	65,000	65,000	-	65,000	0%
T/R Co - Interest	44,411	\$44,411	44,411	-	44,411	0%
T/R Co - Pay Agent	1,000	\$1,000	275	-	1,000	73%
<i>Series 2011</i>						
GO - CO - Principal	40,000	\$40,000	40,000	-	40,000	0%
GO - CO - Interest	37,648	\$37,648	37,468	-	37,648	0%
CO"s Paying Agent	300	\$300	-	-	300	100%
<i>Series 2013</i>						
GO Comb T/R Co - Principa	77,903	\$77,903	77,903	-	77,903	0%
GO Comb T/R Co - Interest	63,117	\$63,117	63,117	-	63,117	0%
GO ltd Ref Bond - Interest	-	\$0	-	-	-	#DIV/0!
Paying Agent	600	\$600	-	-	600	100%
Refunding Interest	21,337	\$21,337	21,337	-	21,337	0%
Principal Limit Ref Bond	202,247	\$202,247	202,247	-	202,247	0%
<i>Series 2015</i>						
Principal	220,000	\$220,000	220,000	-	220,000	0%
Interest	204,350	\$204,350	204,350	-	204,350	0%
Paying Agent	400	\$400	400	-	400	0%
<i>Subtotal</i>	1,124,579	1,124,579	1,124,579	-	1,124,579	0%
<u>OTHER NOTES/Loans</u>						
Southside Bank - Principal	87,305	\$87,305	73,174	-	87,305	16%
Southside Bank - Interest	6,842	\$6,842	5,281	-	6,842	23%
<i>Subtotal</i>	94,147	94,147	78,456	-	94,147	17%
TOTALS	1,218,726	1,218,726	1,203,034	-	1,218,726	1%

RED LIGHT CAMERA FUND
AMENDMENT # 2 September 4, 2018

72

<u>REVENUE</u>	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
Fines	795,895	538,107	504,154	-	538,107	6%
Interest Income	2,680	6,376	9,338	5,000	11,376	18%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	798,575	544,483	513,492	5,000	549,483	7%
TOTALS	798,575	544,483	513,492	5,000	549,483	7%

EXPENDITURES

Services and Other Charges

Signal Equipment Costs	-	197,630	97,146	-	197,630	51%
Collection Fees	44,946	42,583	42,614	-	42,583	0%
Signal Op Exp.(refunds)	12,706	2,152	2,267	-	2,152	-5%
State Red Light Trauma	354,763	285,499	285,499	-	285,499	0%
Miscellaneous	-	-	-	-	-	#DIV/0!
<i>Subtotal</i>	412,415	527,864	427,526	-	527,864	19%

EPD Capital Equipment

Equipment	228,000	30,370	-	-	30,370	100%
Vehicles	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
<i>Subtotal</i>	228,000	30,370	-	-	30,370	100%

<i>Transfer Out</i>	158,160	158,160	-	-	158,160	100%
----------------------------	----------------	----------------	----------	----------	----------------	-------------

TOTALS	798,575	716,394	427,526	-	716,394	40%
---------------	----------------	----------------	----------------	----------	----------------	------------

HOTEL-MOTEL TAX FUND

AMENDMENT # 2 September 4, 2018

04

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<u>REVENUE</u>						
<i>Taxes</i>						
Tax Collections	113,279	113,279	78,045	-	113,279	31%
Interest Income	-	-	-	-	-	0%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	<u>113,279</u>	<u>113,279</u>	<u>78,045</u>	<u>-</u>	<u>113,279</u>	<u>31%</u>
TOTALS	<u><u>113,279</u></u>	<u><u>113,279</u></u>	<u><u>78,045</u></u>	<u><u>-</u></u>	<u><u>113,279</u></u>	<u><u>31%</u></u>

EXPENDITURES

Community Support

Elgin Chamber of Commerce	50,000	50,000	-	-	50,000	100%
Elgin Historical Association	6,000	6,000	-	-	6,000	100%
Miscellaneous	-	-	-	-	-	0%
<i>Subtotal</i>	<u>56,000</u>	<u>56,000</u>	<u>-</u>	<u>-</u>	<u>56,000</u>	<u>100%</u>

Community Projects

Union Depot	5,000	5,000	57	-	5,000	99%
Holiday Lights	5,000	5,000	3,068	-	5,000	39%
Nofsinger House	5,000	5,000	4,013	-	5,000	20%
Freight Depot	6,500	6,500	-	-	6,500	100%

Miscellaneous

	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<i>Subtotal</i>	<u>21,500</u>	<u>21,500</u>	<u>7,139</u>	<u>-</u>	<u>21,500</u>	<u>67%</u>
TOTALS	<u><u>77,500</u></u>	<u><u>133,775</u></u>	<u><u>7,139</u></u>	<u><u>-</u></u>	<u><u>133,775</u></u>	<u><u>95%</u></u>

ELGIN MAIN STREET BOARD

AMENDMENT # 2 September 4, 2018

19

<u>REVENUE</u>	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re-Main.</u>
Hogeye Festival	49,714	49,714	42,201	-	49,714	15%
Fundraising	440	500	473	-	500	5%
Downtown 78621	33	33	-	-	33	100%
<i>Subtotal</i>	50,187	50,247	42,675	-	50,247	
Shared advertising	1,237	1,237	50	-	1,237	96%
Interest Income	-	-	-	-	-	0%
Miscellaneous	-	996	996	-	996	0%
Special Events	-	-	-	-	-	0%
<i>Subtotal</i>	1,237	2,233	1,046	-	2,233	53%
<u>FUND BALANCE</u>	7,932	7,932	-	-	7,932	0%
TOTALS	59,356	60,412	43,720	-	60,412	28%
<u>EXPENDITURES</u>						
<i>Supplies and Materials</i>						
Office Supplies	229	229	177	-	229	23%
Printing	-	-	-	-	-	0%
<i>Subtotal</i>	229	229	177	-	229	23%
<i>Services and Other Charges</i>						
Promo Tourism		8,247	9,188	-	8,247	-11%
Downtown Improvemen	5,270	5,270	4,800	-	5,270	9%
Fundraising	500	500	475	-	500	0%
Dues Subs. & Publishing	243	243	42	-	243	83%
Travel Training	1,961	1,961	366	-	1,961	81%
Design Committee	4,540	4,540	1,753	-	4,540	61%
Business Dev. Comm.	5,650	5,650	4,846	-	5,650	14%
Downtown 78621	-	-	-	-	-	0%
Main Street Incentives	-	-	-	-	-	0%
Hogeye Festival	32,216	36,716	32,784	3,000	39,716	17%
Holiday Christmas	500	500	-	-	500	100%
<i>Subtotal</i>	50,880	63,627	54,256	3,000	66,627	19%
<i>Operating Transfers Ou</i>	-	-	-	-	-	
TOTALS	51,109	63,856	54,433	3,000	66,856	19%

**CABLE FRANCHISE SUBSCRIBER FEE
AMENDMENT # 2 September 4, 2018**

70

	<u>Adopted</u>	<u>Amended 5- 1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<u>REVENUE</u>						
<i>Miscellaneous</i>						
Cable Franchise - Ch 10	15,650	15,650	11,617	-	15,650	26%
Law Enforcement Ed.	1,370	1,370	1,631	-	1,370	-19%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	<u>17,020</u>	<u>17,020</u>	<u>13,249</u>		<u>17,020</u>	<u>22%</u>
TOTALS	<u>17,020</u>	<u>17,020</u>	<u>13,249</u>	<u>-</u>	<u>17,020</u>	<u>22%</u>

EXPENDITURES

Services and Other Charges

Law Enforcement Education	1,800	1,800	2,153	1,353	3,153	32%
Refunds	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
<i>Subtotal</i>	<u>1,800</u>	<u>1,800</u>	<u>2,153</u>	<u>1,353</u>	<u>3,153</u>	<u>32%</u>
TOTALS	<u>1,800</u>	<u>1,800</u>	<u>2,153</u>	<u>1,353</u>	<u>3,153</u>	<u>32%</u>

COURT TECHNOLOGY & SECURITY FUNDS

AMENDMENT # 2 September 4, 2018

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	07 <u>% Re- Main.</u>
<u>REVENUE</u>						
<i>Court Fees and Charges</i>						
Child Safety Fees	500	1,000	538	-	1,000	46%
Arrest Fees	100	100	-	-	100	100%
Interest Income	140	640	575	-	640	10%
Court Security	4,764	6,264	4,047	-	6,264	35%
Court Technology	6,851	5,351	13	-	5,351	100%
<i>Subtotal</i>	<u>12,355</u>	<u>13,355</u>	<u>5,173</u>	<u>-</u>	<u>13,355</u>	<u>61%</u>
TOTALS	<u>12,355</u>	<u>13,355</u>	<u>5,173</u>	<u>-</u>	<u>13,355</u>	<u>61%</u>
<u>EXPENDITURES</u>						
<i>Salaries and Benefits</i>						
<i>Court Security</i>						
Base Salaries	-	7,009	-	-	7,009	0%
Social Security	-	540	-	-	540	0%
Worker's Compensation	-	269	-	-	269	0%
Unemploy. Insurance	-	180	-	-	180	0%
<i>Subtotal</i>	<u>-</u>	<u>7,998</u>	<u>-</u>	<u>-</u>	<u>7,998</u>	<u>0%</u>
<i>Services and Other Charges</i>						
Court Security	5,000	-	4,942	(58)	4,942	0%
Surveillance Cameras (2)	-	1,000	-	-	-	0%
Panic Button	-	500	-	-	-	0%
AXON Camera and Taser	-	2,762	-	-	2,762	100%
<i>Subtotal</i>	<u>5,000</u>	<u>4,262</u>	<u>4,942</u>	<u>(58)</u>	<u>7,704</u>	<u>36%</u>
Court Technology	5,000	-	3,135	-	-	0%
TV/DVD Court Lobby	-	2,000	-	-	2,000	0%
EPD Ticket Writers	-	8,110	-	-	8,110	0%
LT Systems Maint. Con.	-	2,000	-	-	2,000	0%
<i>Subtotal</i>	<u>5,000</u>	<u>12,110</u>	<u>3,135</u>	<u>-</u>	<u>12,110</u>	<u>74%</u>
TOTALS	<u>10,000</u>	<u>24,370</u>	<u>8,077</u>	<u>(58)</u>	<u>27,812</u>	<u>71%</u>

WATER IMPACT FEES

AMENDMENT # 2 September 4, 2018

11

	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<u>REVENUE</u>						
Impact Fees	163,383	163,383	79,500	-	163,383	51%
Interest Income	-	1,000	1,640	800	1,800	9%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	<u>163,383</u>	<u>164,383</u>	<u>81,140</u>	<u>800</u>	<u>165,183</u>	<u>51%</u>
<i>Transfer In</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTALS	<u>163,383</u>	<u>164,383</u>	<u>81,140</u>	<u>800</u>	<u>165,183</u>	<u>51%</u>
<u>EXPENDITURES</u>						
<i>Services and Other Charges</i>						
Engineering	5,000	5,000	16,146	12,000	17,000	5%
Miscellaneous	-	1,000	-	-	1,000	100%
<i>Subtotal</i>	<u>5,000</u>	<u>6,000</u>	<u>16,146</u>	<u>12,000</u>	<u>18,000</u>	<u>10%</u>
<i>Capital Outlay</i>						
Main Street Alley Project	25,000	25,000	-	-	25,000	100%
Water Lines/Upgrades	100,000	100,000	-	-	100,000	100%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	<u>125,000</u>	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>	<u>100%</u>
TOTALS	<u>130,000</u>	<u>131,000</u>	<u>16,146</u>	<u>12,000</u>	<u>143,000</u>	<u>89%</u>

SEWER IMPACT FEES
AMENDMENT # 2 September 4, 2018

12

<u>REVENUE</u>	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Fees</i>						
Impact Fees	109,348	109,348	76,700	-	109,348	30%
Interest Income	532	1,432	920	-	1,432	36%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	<u>109,879</u>	<u>110,780</u>	<u>77,620</u>	<u>-</u>	<u>110,780</u>	30%
<i>Transfer In</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
TOTALS	<u>109,879</u>	<u>110,780</u>	<u>77,620</u>	<u>-</u>	<u>109,879</u>	29%

EXPENDITURES

Services and Other Charges

Engineering	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
<i>Subtotal</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%

Capital Outlay

Sewer Line Extension	100,000	-	-	-	100,000	100%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	100%
TOTALS	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	100%

Elgin Economic Development Corporation

EEDC OPERATIONS AND DEBT SERVICE FUND

AMENDMENT # 2 Sept. 4, 2018

18

<u>REVENUE</u>	<u>Adopted</u>	<u>Amend #1</u> <u>5-1-2018</u>	<u>Y-T-D</u> <u>July 31 '18</u>	<u>Increase/</u> <u>(decrease)</u>	<u>Amend#2</u> <u>9-4-2018</u>	<u>% Re-</u> <u>maining</u>
Sales Tax	647,000	692,290	656,307	27,449	719,739	8.8%
Interest Income	-	1,500	5,614	5,038	6,538	14.1%
Sale of Land	-	-	-	930,000	930,000	100%
Lease Revenue	100	-	-	-	-	0%
Total	647,100	693,790	661,921	962,487	1,656,277	60.0%

EXPENDITURES

Salaries and Benefits

Salary	138,413	123,083	97,516	(1,507)	121,576	20%
Performance Bonus	5,000	5,000	5,000	-	5,000	0%
Longevity	250	115	115	-	115	0%
Overtime	-	256	154	(25)	231	33%
Social Security	11,195	9,848	7,811	(190)	9,658	19%
Retirement	20,517	20,517	15,747	(1,237)	19,280	18%
Group Insurance	12,587	10,413	5,462	(3,359)	7,054	23%
Workers Comp	623	1,598	1,748	259	1,857	6%
Unemployment	342	342	231	(111)	231	0%
Car Allowance	<u>7,200</u>	<u>7,200</u>	<u>5,803</u>	<u>-</u>	<u>7,200</u>	19%
<i>Subtotal</i>	196,128	178,373	139,586	(6,170)	172,203	19%

Supplies and Materials

Supplies	1,000	1,000	484	-	1,000	52%
Postage	400	400	-	-	400	100%
Printing Publishing	<u>2,000</u>	<u>2,000</u>	<u>581</u>	<u>-</u>	<u>2,000</u>	71%
<i>Subtotal</i>	3,400	3,400	1,065	-	3,400	69%

Services and Other Charges

Marketing/ Advertising	40,000	40,000	21,043	(10,000)	30,000	30%
Consulting Services	65,000	65,000	37,665	(15,000)	50,000	25%
Business Assistance	230,345	230,345	29,975	(180,000)	50,345	40%
Business Park Maint.	1,500	1,500	1,020	-	1,500	32%
Telephone	7,800	7,800	6,632	-	7,800	15%
Electric	2,700	2,700	289	(2,000)	700	59%
It/Software	7,800	7,800	3,077	-	7,800	61%
Eng. & Consultant Serv.	10,000	10,000	38,572	28,000	38,000	-2%
Legal Serv.	2,000	4,000	5,658	2,000	6,000	6%
Travel Training	8,000	8,000	1,658	-	8,000	79%
Land Acquisition	-	200	200	-	200	0%
Memberships	5,000	5,000	4,981	-	5,000	0%
Employee Bond	250	-	280	280	280	0%
Elgin Local Food Proj.	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
<i>Subtotal</i>	380,396	382,345	151,051	(176,720)	205,625	27%

AMENDMENT # 2 Sept. 4, 2018

18

<u>REVENUE</u>	<u>Adopted</u>	<u>Amend #1</u> <u>5-1-2018</u>	<u>Y-T-D</u> <u>July 31 '18</u>	<u>Increase/</u> <u>(decrease)</u>	<u>Amend#2</u> <u>9-4-2018</u>	<u>% Re-</u> <u>maining</u>
<i>Debt Service</i>						
2007 Ref Bond Principal	50,000	50,000	50,000	-	50,000	0%
2008 Ref Bond Interest	16,926	16,926	16,926	-	16,926	0%
2007 Ref Bond Pay Agent	250	250	250	-	250	0%
Reimburse City CIP -Land Purchase	-	-	-	1,930,000	1,930,000	100%
<i>Subtotal</i>	67,176	67,176	67,176	1,930,000	1,997,176	97%
Total Fund Expenditures	647,100	631,295	358,878	1,747,110	2,378,405	85%

TAX INCREMENT RE-INVESTMENT ZONE

TAX INCREMENT REINVESTMENT ZONE

AMENDMENT # 2 September 4, 2018

31

<u>REVENUE</u>	<u>Adopted</u>	<u>Amended 5-1-2019</u>	<u>Y-T-D July '18</u>	<u>Increase/ (decrease)</u>	<u>Amended 9-4-2018</u>	<u>% Re- Main.</u>
<i>Taxes</i>						
City of Elgin	104,097	152,092	-	-	152,092	100%
Bastrop County	74,023	81,378	84,963	3,585	84,963	0%
Interest Income	1,832	1,832	8,602	6,770	8,602	0%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	<u>179,952</u>	<u>235,302</u>	<u>93,565</u>	<u>10,355</u>	<u>245,657</u>	62%
1-000						
<i>Transfer In</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
TOTALS	<u><u>179,952</u></u>	<u><u>235,302</u></u>	<u><u>93,565</u></u>	<u><u>10,355</u></u>	<u><u>245,657</u></u>	62%

EXPENDITURES

Services and Other Charges

Legal Services	-	-	-	-	-	0%
Engineering	-	-	-	-	-	0%
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
<i>Subtotal</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%

Debt Service

Principal	114,300	-	-	-	-	0%
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
<i>Subtotal</i>	<u>114,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%

Transfer- Out (Cap Imp.)

<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	100%
----------	----------	----------	----------	----------	----------	------

TOTALS	<u><u>114,300</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>114,300</u></u>	100%
---------------	-----------------------	-----------------	-----------------	-----------------	-----------------------	------



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: Ordinance Adopting FY 2018-19 Budget

DEPARTMENT: City Manager and Finance

PROPOSED ACTION: Consider Ordinance for adoption

BACKGROUND: The budget preparation and adoption process consists of a series of steps beginning with submittal of a “Proposed Budget” to the Council that is prepared by the City Manager. It contains staffs’ estimates of anticipated revenue and projected costs or spending plan for the new, forthcoming budget year. After initial review by the Council, public hearings are held to provide the public an opportunity to comment on the proposed rates for revenue sources that will be generated and the proposed distribution of those financial resources among the various programs designed to meet citizen demands for public services.

After each public hearing, Council is given an opportunity to adjust or make changes to proposed appropriations levels if needed. The final step in this process is to formally adopt the “Proposed Budget”. This is accomplished by adopting an Ordinance that includes an “EXHIBIT A” that at this point is the final estimate of revenue and proposed appropriations by line item for each spending program.

Once the Ordinance is adopted a final “adopted” version of the budget will be prepared that represents the official spending program for the forthcoming budget year. The Adopted version of the Budget will contain executed copies of the Ordinances that were passed to enact the Budget plus required funding mechanisms such as an Ordinance adopting the *Ad Valorem* Tax Rate. This document will contain the base amounts that may be amended from time to time during the fiscal year, as conditions warrant.

BUDGET/FINANCIAL IMPACT:

Funding for this item was { } included { } not included in the current-year budget {X} N/A

RECOMMENDATION: Recommended for adoption

ATTACHMENTS: Draft Ordinance adopting the FY 2018-19 Budget.

{ } Staff will be making a detailed presentation on this agenda item at the meeting.

{X} Staff will provide brief comments and answer questions on this item at the meeting.

{ } This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ORDINANCE NO. _____

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF ELGIN, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019, IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF ELGIN, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Elgin has submitted to the City Council, a proposed budget of revenues and expenditures of the City of Elgin; and,

WHEREAS, the City Council has received said proposed budget, a copy which has been filed with the City Secretary of the City of Elgin; and,

WHEREAS, proper and timely notice that public hearings on such budget would be held on September 4th and September 18th, 2018, was given and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, such public hearings were held in accordance with the law on September 4th and September 18th, prior to final adoption of this Ordinance;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ELGIN, THAT:

Section 1 The proposed budget of revenue and expenses for conducting the affairs of the City of Elgin, providing a financial plan for the ensuing fiscal year beginning October 1, 2018, and ending September 30, 2019, as submitted to the City Council by the City Manager of said City, and which budget is attached hereto as Exhibit "A", and the same is in all things adopted and approved as the budget of all current expenditures/expenses as well as fixed charges against said City for the fiscal year beginning October 1, 2018, and ending September, 30, 2019.

Section 2 The sums below are hereby appropriated from the prospective funds for the payment of expenditures on behalf of the city government as established in the approved budget document for the fiscal year ending September 30, 2018.

Section 3 In accordance with § 102.008(1), Local Government Code, The Director of Finance is directed to file with the City Secretary a true copy of the final budget as adopted by the City Council, and the City Secretary is directed to certify as a true copy said budget and file it with this Ordinance in the official records of the City.

Section 4 In accordance with § 102.008(2), Local Government Code, The Director of Finance is directed to act to ensure that a copy of the budget is posted on the City's website.

Section 5 The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code as amended.

Section 5 This Ordinance shall be and remain in full force and effective on October 1, 2018, in accordance with state law.

PASSED AND APPROVED ON THIS 25th DAY OF SEPTEMBER 2018.

FOR CITY OF ELGIN, TEXAS

Chris Cannon, Mayor
City of Elgin, Texas

ATTEST:

Amelia Sanchez, City Secretary

EXHIBIT A

ORDINANCE NO.

**PROPOSED BUDGET
CITY OF ELGIN**

**FISCAL YEAR
2018-2019**

Ending September 30th, 2019

City of Elgin
(proposed)
FY2018-19
Annual Operating Budget



Thomas L. Mattis
City Manager

Charles Cunningham
Director of Finance

August 7, 2018

Elgin
TEXAS
perfectly situated...

Information Required by Texas Senate Bill 656

NOTICE OF TAX RATE REVENUE INCREASE

The **City of Elgin** will conduct public hearings on **Tuesday, September 4, 2018** and **Tuesday, September 18, 2018** on a proposal to increase the total tax revenue of the **City of Elgin** from properties on the tax roll in the preceding year by (11.9%).

The total tax revenue proposed to be raised last year at last year's tax rate of **0.656916** for each \$100 of taxable value was **\$2,905,573**

$$(\$442,305,244 \times .00656916) = (\$2,905,573 \times 100.0\% = \$2,905,573)$$

The total tax revenue proposed to be raised this year at the proposed tax rate of **0.6569160** for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is **\$3,251,299**.

$$(\$497,420,843 \times .00656916) = (\$3,267,637 \times 99.5\% = \$3,251,299)$$

This budget will raise more revenue from property taxes than last year's budget by an amount of \$345,725 which is a 11.9% increase from last year's budget. Property tax revenue to be raised from new property added to the tax roll this year is \$6,672,748.

Value of New Improvements = \$6,672,748.

Divided by \$100 of Assessed value = \$66,727

Assessed Value of New Property times 2018 Tax Rate = \$43,835

$$\$66,727 \times 0.656916 = \$43,835.$$

The **City of Elgin** is scheduled to vote on the tax rate that will result in the tax rate increase at a public meeting to be held on **Tuesday September 25, 2018** at the City of Elgin City Council Chambers, 310 N. Main St., Elgin, Texas at **7:00 p.m.**

Table of Contents

Page

Information Required by Senate Bill 656

Statement of Tax Rate Change	i.
------------------------------	----

INTRODUCTION

City Council	1.
Boards and Commissions	2
City Budget Staff	3.
Organizational Chart.....	4.
City Manager's Budget Message.....	5.
Financial Summary of All Funds.....	11

PROGRAM DESCRIPTIONS WITH ESTIMATED REVENUE AND PROPOSED APPROPRIATIONS BY FUND-DEPARTMENT

General Fund

Revenue.....	14
Descriptions and Comments on Major Sources	14
Detailed Estimate of Revenue by Source	16

Annual Appropriations

Descriptions and Comments on Major Sources	18
Summary of Proposed Expenditures by Department	21
Proposed Appropriations by Program:	
Legislative- Executive-Administration.....	23
Mayor Council.....	24
City Manager- City Secretary.....	25
Financial Mgmt and Administration.....	26

Public Safety

Police Department- Patrol Division.....	27
Police Telecommunications.....	29
Animal Control.....	30
School Resource Officer Program/EMS.....	32
Municipal Court.....	33

Public Works

Street and other Infrastructure Maint.	35
Sanitation.....	37

General Fund

Annual Appropriations (Cont.)

Planning and Community Development	
Planning and Zoning.....	39
Code Enforcement	41
Community Development.....	43
Culture and Leisure	
Library.....	45
Parks and Recreation.....	49
Operations and Maintenance.....	49
Recreation Center.....	51
Swimming Pool.....	53
Fleming Center.....	54
Building Ops and Maint.	55
Utility Fund (Water and Sewer)	57
Summary Table of Revenue and Expenditures.....	58
Revenue.....	59
Annual Appropriations.....	60
Administration	60
Water Service	
Water Treatment.....	63
Water Distribution.....	65
Wastewater Service	
Wastewater Collection.....	69
Wastewater Treatment.....	71
Utility Debt Service.....	74
Utility Transfers Out.....	75
Debt Service (I&S) Funds.....	77
Summary of Long Term Debt.....	78
Summary of Annual Debt Payments.....	79
Distribution Annual Debt Payments Water/Sewer.....	81
Summary Budget Revenue and Expenditures	82
Debt Service Fund Revenue.....	83
General Government Debt Service.....	85
Utility Debt Service.....	86

Special Revenue Funds	87
Revenue and Annual Appropriations Per Fund	
Red Light Camera Fund:.....	89
Hotel-Motel Tax Fund:.....	95
Main Street Program:.....	97
Cable Franchise Subscriber Fee:.....	99
Court Tech. & Security Funds:.....	101
Water Impact Fees:.....	103
Wastewater Impact Fees:.....	105

Economic Development Corporation

Revenue.....	108
Annual Appropriations	
Operations	108
Business Recruitment/Rentention Program.....	109
Debt Service.....	109

APPENDICES:

A Compliance with Budgetary Procedural Requirements

A-1 City Charter Budget Provisions

A-2 FY 2018-19 Budget Calendar

B Full-Time Equivalent Authorized Positions

Elgin City Council



Chris Cannon
Mayor At-Large
mayor@ci.elgin.tx.us



Jessica Bega
Mayor Pro-Tem
jbega@ci.elgin.tx.us



Mary Person
Ward 1
mpenson@ci.elgin.tx.us



Juan Gonzalez
Ward 2
jgonzalez@ci.elgin.tx.us



Susie Arreaga
Ward 2
sarreaga@ci.elgin.tx.us



Daniel Lopez
Ward 3
dlopez@ci.elgin.tx.us



Phillip Thomas
Ward 3
pthomas@ci.elgin.tx.us



Sue Brashar
Ward 4
sbrashar@ci.elgin.tx.us



Neil Beyer
Ward 4
nbeyer@ci.elgin.tx.us



City of Elgin

Boards & Commissions

COUNCIL-APPOINTED ADVISORY GROUPS, ORGANIZATIONS AND
REPRESENTATIVE AGENCIES SERVING THE CITY

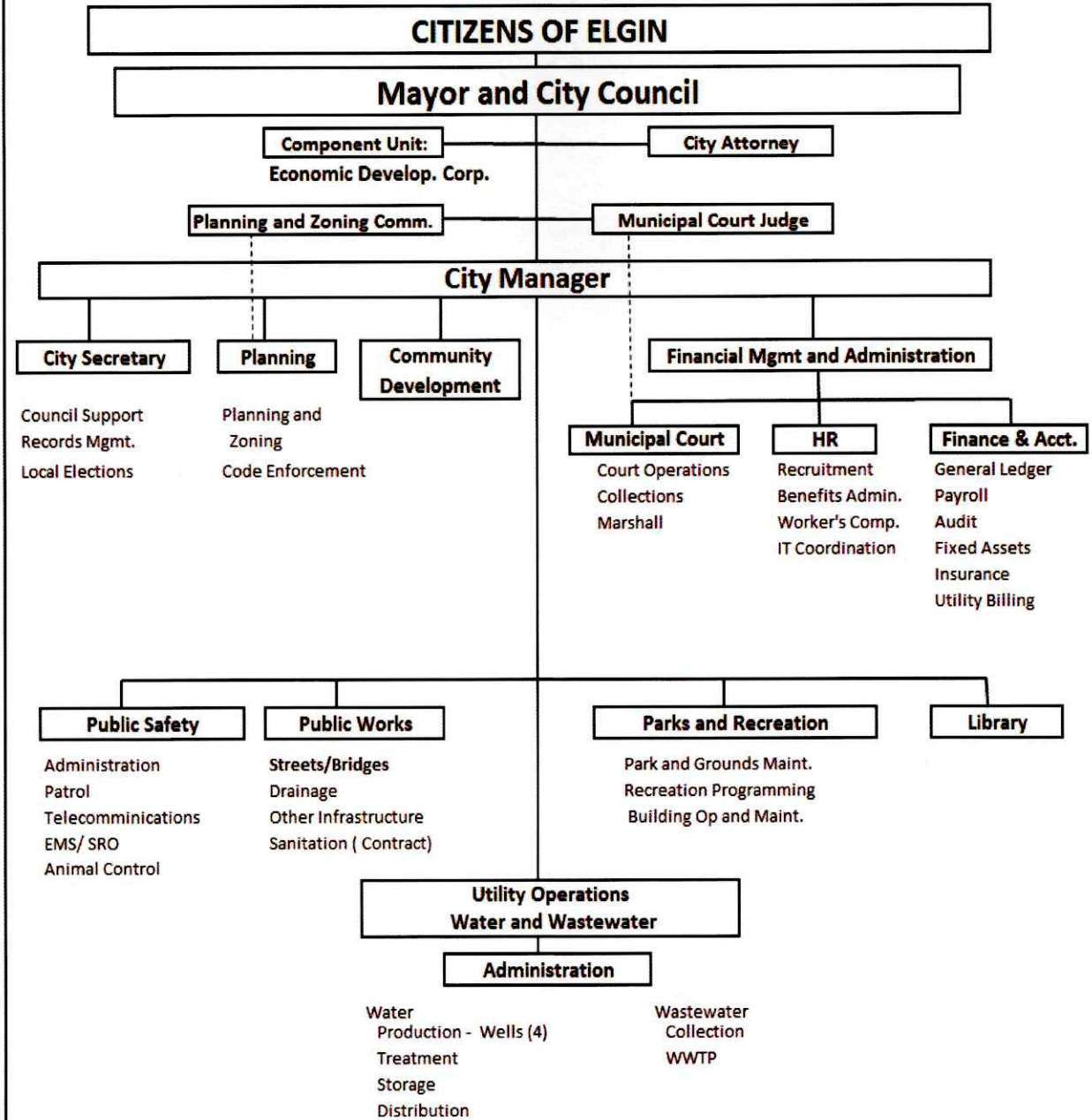
CITY

- BOARD OF ADJUSTMENTS
- PLANNING & ZONING COMMISSION
- LIBRARY ADVISORY BOARD
- PARKS AND RECREATION ADVISORY BOARD
- HISTORIC REVIEW BOARD
- MAIN STREET BOARD
- ECONOMIC DEVELOPMENT BOARD
- PUBLIC SAFETY ADVISORY COMMITTEE

REGION

- CAPITAL AREA COUNCIL OF GOVERNMENTS – CAPCOG
- CAPITAL AREA REGIONAL TRANSPORTATION ORGANIZATION – CARTPO
- CAPITAL AREA METROPOLITAN PLANNING ORGANIZATION – CAMPO
- AUSTIN COMMUNITY COLLEGE DISTRICT
- CAPITAL AREA RURAL TRANSIT SYSTEM – CARTS
- CAPITAL METRO – CAP METRO
- LOST PINES GROUNDWATER CONSERVATION DISTRICT
- CLEAN AIR COALITION CAPCOG
- BASTROP TRAVIS COUNTY ESD #1
- ELGIN VOLUNTEER FIRE DEPARTMENT
- FRIENDS OF ELGIN PARKS
- FRIENDS OF ELGIN LIBRARY
- BASTROP COUNTY TOURISM & ECONOMIC DEVELOPMENT
- BASTROP COUNTY OFFICE OF EMERGENCY MANAGEMENT
- TRAVIS COUNTY
- BEST – BASTROP, ELGIN SMITHVILLE, TEXAS – LOCAL TOURISM GROUP
- TEXAS FILM COMMISSION
- TEXAS HISTORIC COMMISSION MAIN STREET OFFICE
- AQUA WATER SUPPLY CORPORATION
- BLUEBONNET ELECTRIC

CITY OF ELGIN - Organizational Chart by Function



City Budget Staff

Thomas Mattis City Manager

Charles Cunningham Director of Finance

Amelia Sanchez.....City Secretary

Chief Patrick South Chief of Police

Amy Miller..... Director of Community Development

Gary CookeDirector of Planning and Development

Sandy Ott..... Library Director

Joe Parten..... Director of Public Works

Doug Prinz..... Utilities Director

Michael Gonzales..... Director of Parks and Recreation

Yadira Duque..... Deputy Clerk, Municipal Court

Owen Rock..... Director of Economic Development

Laura Schwartz..... Purchasing Agent/Financial Mgmt.

Kriste Trantham.....Accounts Payable

Dodie Navejas..... Utility Billing Supervisor



City of Elgin Office of the City Manager

City Hall · 310 North Main Street · P.O. Box 591
Elgin, Texas 78621

August 7, 2018

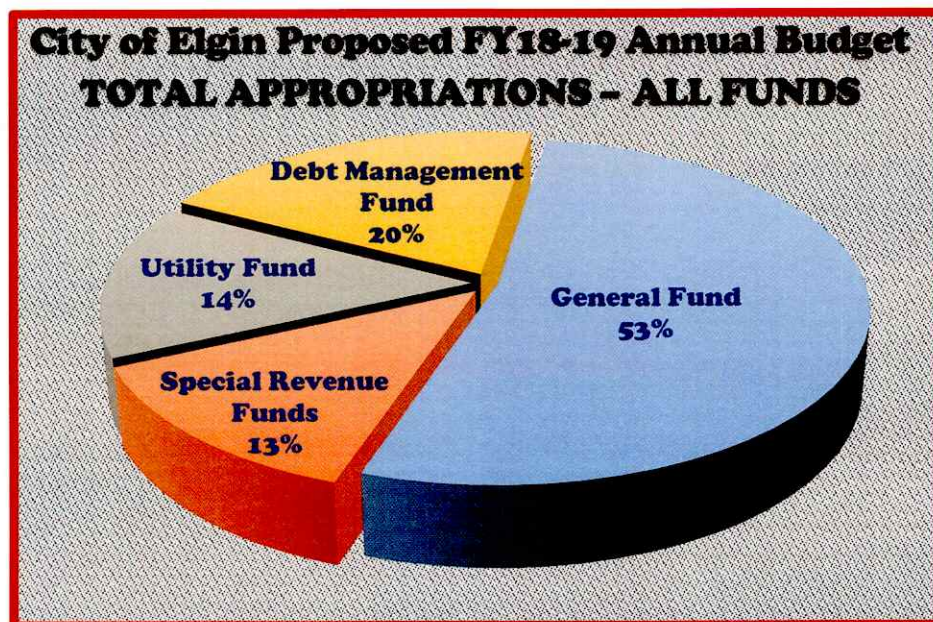
Mayor and City Council
City of Elgin
310 North Main Street
Elgin, Texas 78621

Re: City Manager's FY2018-19 Annual Budget Message

Dear Mayor Cannon and City Councilmembers,

In accordance with the provisions of Article VII, Section 2 of the Elgin City Charter, the proposed *Annual Operating Budget* for the City of Elgin for the Fiscal Year of October 1, 2018 through September 30, 2019, is hereby presented for your consideration.

The grand total of all appropriations for all departments, operations, and functions proposed for the *FY2018-19 Annual Budget* is **\$15,133,686**; to be generally distributed as described below:



The proposed *FY18-19 Annual Budget* is a zero-based, balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated during the fiscal year; and was developed through a comprehensive review of financing for all existing programs, operations, and services.

While the primary goal of the proposed budget is to maintain existing service levels, the staff remains focused on enhancing service levels wherever possible. The proposed budget does not include deficit spending and/or utilization of fund balance for operating expenses.

The *FY18-19 Annual Budget* as proposed is delineated into six (6) basic funding categories:

- **General Fund (\$7.97M)** - revenues and expenditures related to the provision of primary or traditional city services whose main financial support comes from tax dollars.
- **Utility Fund (\$2.19M)** - an enterprise fund monitoring all financial transactions relating to the provision of potable water and sanitary sewer services through the city's systems.
- **Debt Management Fund (\$2.99M)** – all proceeds and expenditures related to servicing, annual payments, and/or management of various debt obligations
- **Special Revenue Funds (\$1.98M)** revenues and expenditures related to various projects and programs that are supported by a dedicated revenue stream, including grant funds

FY2018-19 ANNUAL BUDGET - Budget Highlights and Issues

Although the City of Elgin continues to experience healthy growth and general prosperity, the current year's budget was focused on addressing a variety issues related to past budgetary and/or spending practices. While the City continued its recent trend of growing the revenue stream overall, FY17-18 has been primarily focused on achieving a balanced and sustainable annual operating budget. The current-year budget reversed a practice of deficit spending and absorbed an overall total of **\$4.2M** in new net costs just to support existing service levels.

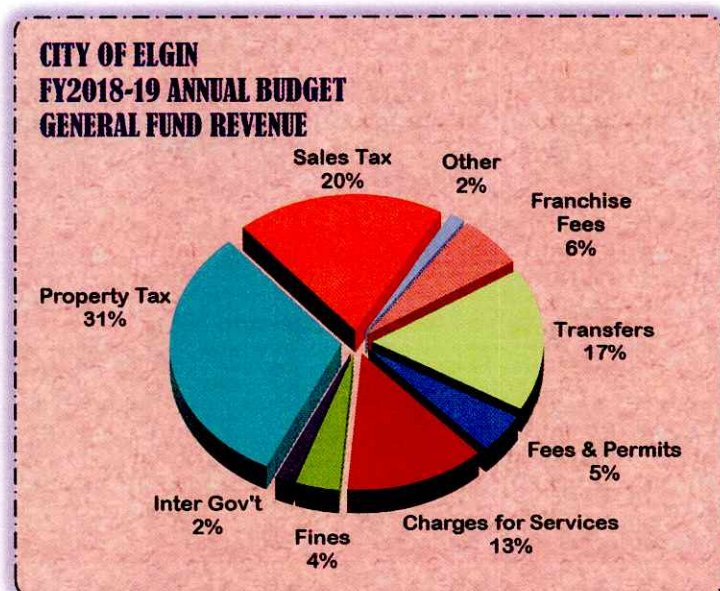
It is within this healthier financial environment that we look forward to the coming fiscal year with optimism. Overall, the proposed *FY18-19 Annual Budget* is predicated on continued economic stability and assumes a continuation of slightly above average economic growth through the next fiscal year. While the City is currently reviewing a wide range projects and developments that may result in significant revenue growth in the coming years, it is not anticipated that such enhanced revenues will become a reality in the next 12-14 months.

It is within these general conditions that the proposed *FY18-19 Annual Budget* has been developed. And, with no proposed increase in either property taxes or basic utility rates, we have been able to employ a somewhat conservative approach as it relates to revenue projections; with a somewhat liberal view of proposed expenditures.

General Fund Revenue

➤ **Ad Valorem/Property Taxes -**

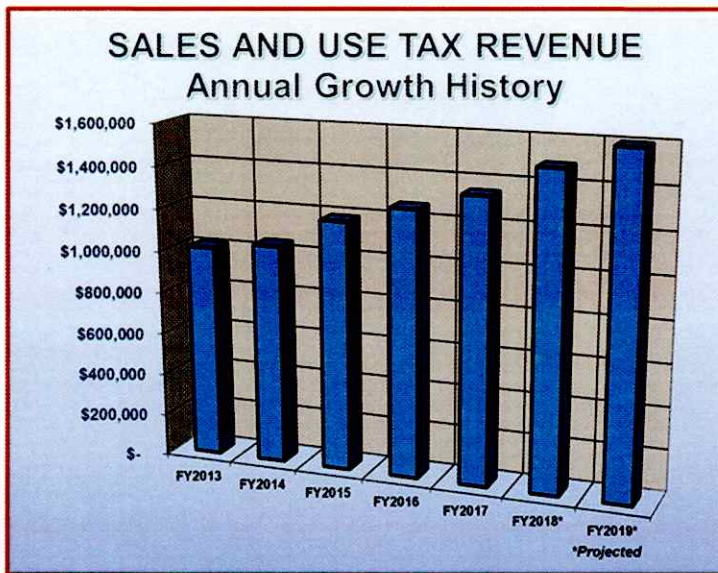
Although the City's budget continues to evolve and expand in other ways, Real Estate and/or Property (Ad Valorem) Taxes still provide the basic foundation for supporting the



General Fund. This stable source of income provides assured funding each year for essential city services- public safety, public works, parks and recreation programming, library, mobility, asset maintenance, etc.

The proposed FY18-19 Annual Budget is predicated on maintaining the current property tax rate of \$.6569/\$100 valuation.

Real Estate Tax revenue included in the proposed FY18-19 Annual Budget assumes residential growth at a slightly accelerated rate compared to previous years. A number of



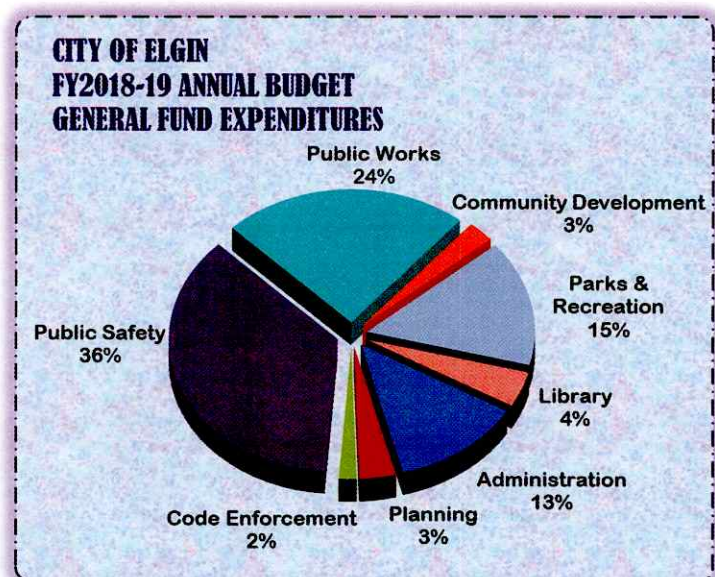
residential projects and/or developments should begin to come on line next year. Based on this same assumption, there is also a slight corresponding increase in revenue from development fees for next year.

➤ **Sales Tax** - Projected overall Sales and Use Tax Revenue included in the proposed FY18-19 Annual Budget represents a slightly less than 8% increase over the current-year receipts. The rate of increase of the prior year has been steady and consistent over the past 18 months.

General Fund Expenditures

➤ **Public Safety** - One of the primary objectives of the FY18-19 Annual Budget as proposed is to continue the process of evolving and maintaining the Elgin Police Department (EPD) in a manner that is responsive to the goals of City Council and the needs of the general public.

This process starts with assembling – and retaining - a team of qualified professionals to staff the EPD. Adding to our challenge is the fact that all professional law enforcement agencies are struggling with this issue at this time; which can make it very difficult to recruit desired personnel. It is therefore imperative that the EPD strive to achieve competitive compensation levels for its staff. Obviously, the City's overall limitations as to available resources makes it nearly impossible for the EPD to compete *directly* on



compensation with other agencies within the region; but we still must strive to get as “close” as we can to said compensation if we are to enhance and diversify EPD personnel and services.

Accordingly, the proposed *FY18-19 Annual Budget* includes funding to support a restructuring of the compensation plan for all uniformed police officers. The plan is based on established steps for years of service, with designated pay increases for the ensuing three years of employment. Such a format is now common amongst most departments within the region and State; and is a critical tool to the development of a professional and diverse workforce,

The proposed budget also includes the creation of two (2) new EPD Sergeant positions and the addition of one Police Officer position, providing a service-level enhancement and improved officer safety. With these new positions, the EPD will achieve (a) minimum staffing of at least three (3) officers on duty at all times and (b) at least one supervisor on duty at all times.

In addition to the staffing/compensation upgrades, the proposed budget supports additional EPD operational improvements, including but not limited to:

- An annual replacement/upgrade program for departmental vehicles and equipment
- Upgrades to all IT technologies; and
- A commitment to overall improvements to departmental efficiency and accountability of EPD operations.

➤ **Park & Recreation** - The other significant departmental increase included in the proposed *FY18-19 Annual Budget* is in Parks & Recreation; and is responsive to its growing operational needs and city-wide building maintenance activities (which are funded and managed through this department). The new Recreation Center/Emergency Shelter alone has significantly increased operational and maintenance responsibilities. As such, the proposed budget includes two (2) new custodial positions to keep up with these increased demands. The Parks Department budget as proposed also includes establishing an annual replacement/ upgrade program for departmental vehicles and equipment.

➤ **Miscellaneous – EESD** - Earlier this year, the Elgin Emergency Services District (EESD) made the decision to no longer receive emergency communication/dispatching services through the Elgin Police Department. As such, annual fees of **\$34,500** previously paid to the City by the EESD will not continue; and the General Fund has been adjusted accordingly.

Staffing

The proposed budget includes full-year funding in FY18-19 for up to **one hundred forty-three (143) total city employees**: ninety-six (96) full-time, twenty-eight (28) part-time positions, and nineteen (19) seasonal positions.

Employee Compensation

In order to provide the highest possible level of service for city residents, the City must strive to provide appropriate and market-competitive compensation for all city employees. Accordingly, the proposed *FY18-19 Annual Budget* includes a Cost of Living Adjustment (COLA) of **2.0%** in base salaries for all full-time city employees.

In conjunction with the effort to adjust pay for EPD officers as described above, a comprehensive analysis of the existing compensation plan for *all* employees will be undertaken during the first months of the new fiscal year. The expectation is that a revised classification and compensation plan for all employees will be presented to the Council for consideration; and all such pay

adjustments including the COLA and EPD step pay plan would be implemented with an effective date of January 1, 2019.

Utility Rates

Due to an aggressive approach employed in last year's budget, the City has successfully stabilized its Utility Fund - in spite of it being a year that started with an operating deficit and significant new debt to service. So, we begin the FY18-19 fiscal year in a much healthy position and (aside from some slight adjustments to billing formulas to better align with industry standards) the proposed *FY18-19 Annual Budget* includes **no increase in water and/or wastewater rates**.

Consideration of additional debt issues later in the year plus an adjustment to recalculate the base rate for both water and sewer, to bring these rate structures into conformance with more common practices among water suppliers in Texas, may result in proposed adjustments in the near term.

Capital Projects/Debt Planning

The coming fiscal year will likely include continued growth and development of both residential and commercial projects which will, in turn, necessitate enhancements to public facilities and infrastructure. While much planning is already underway, the City will be heavily involved in furthering these efforts over the next 14 months. Although no final decisions have been made nor are any related financial impacts currently included in the *FY18-19 Annual Budget* as proposed, decisions regarding the following items will likely be made in the next fiscal year – any and all of which will have a definite impact on the budget:

- Timing of construction of the wastewater treatment plant expansion and the potential new plant in western part of City's ETJ.
- Issuance and amount of new debt in support of the wastewater treatment plant construction and other utility improvements.
- Planning for public infrastructure improvements and financing of same within the City Tax Increment Reinvestment Zone (TIRZ) to support existing and future economic development projects.

In addition to the fiscal planning as described above, proposed *FY18-19 Budget* will also provide support to the following **Organizational Development Objectives** during the coming year:

- *Planning for anticipated growth* by considering the impact of rapid growth on departmental operations, how best to absorb additional workload with existing staff and how to phase in additions to staff and equipment as needed.
- *Improving Communications*; Internally by streamlining organizational structure and strengthening administrative procedures; and Externally by enhancing the City's presence on all forms of social media.
- *Improving Budgetary and/or Organizational Structure* by (a) expanding the Finance Department to include Human Resources, (b) consider changes to Community Development, (c) move Planning & Development Department into the General Fund, and (d) moving Sanitation from Utilities to General Fund under the Public Works Department.

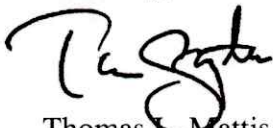
- *Improve Financial Management* through the development and implementation of Financial Management Policies
- *Improving Financial Control* through the possible acquisition of new budgetary-accounting software for possible implementation at beginning of next fiscal year and restructuring of the Chart of Accounts; and by installing cash handling, invoicing and check processing equipment to improve efficiency and accuracy.

While safety, livability, and economic development will continue to be our primary focus, the coming year should be both challenging and exciting for all City of Elgin operations, employees, and residents. As we embrace all aspects of our growing community, the accompanying overall prosperity can be of great benefit to both residents and businesses - but the City must also prepare and evolve in a way that is responsive to the associated challenges.

The “building” trends of recent year will continue through FY18-19 with the construction of the Seton Express and Primary Care Clinic, further construction of the newly-opened Lee Dildy Boulevard, continuing restoration of Historic Downtown Elgin, and various new commercial projects; in addition to more new homes in Saratoga Farms - and up to five other residential developments that are planned for hundreds more new homes.

On behalf of the city staff, we thank the Mayor and City Council for the opportunity to serve the citizens of Elgin during this exciting time.

Sincerely,



Thomas L. Mattis
City Manager

FINANCIAL SUMMARY of ALL FUNDS Projected FY 2019

	<u>General Fund</u>	<u>Debt Service (I&S) Funds</u>	<u>Special Revenue Funds</u>	<u>Utility Water/ Sewer Fund</u>	<u>Total All Funds</u>	<u>Eco. Dev. Corp.</u>
Estimated Fund Balance (Working Capital) 10-1-17	\$ -	\$ -	\$ 1,055,676	\$ -	\$ 1,055,676	\$ -
(Less Reserves)	-	-	-	-	-	-
Estimated Revenue (2018-19)	6,692,309	1,115,775	1,326,257	5,385,207	14,519,548	786,918
Inter-fund Transfers (Net)	<u>1,393,132</u>	<u>1,964,004</u>	<u>(160,000)</u>	<u>(3,155,744)</u>	-	-
Total funds Available	8,085,441	3,079,779	2,221,933	2,229,463	15,616,615	786,918
Budgeted Expenditures	<u>7,972,455</u>	<u>2,986,736</u>	<u>1,658,356</u>	<u>2,199,111</u>	<u>14,816,657</u>	<u>317,029</u>
Net Balance (Working Capital) 9-30-19	\$ 112,986	\$ 93,043	\$ 563,577	\$ 30,352	\$ 799,958	\$ 469,889



**PROGRAM DESCRIPTIONS WITH
ESTIMATED REVENUE AND
PROPOSED APPROPRIATIONS
FOR FY 2018-19**

By Fund and Department

GENERAL FUND

As the name implies, the **General Fund** is used to account for resources not required to be accounted for in other funds devoted to specific activities. It is used to account for operations of basic City functions such as public safety, public works, cultural and leisure programs, community planning/development plus direction and management of all municipal functions. Services provided by the City are classified according to activity and presented as operating departments/ divisions in the Budget.

Two basic elements of all funds are revenue and appropriations, the latter of which authorize expenditures for line items that appear in each organizational unit or departmental breakdown. These are detailed in the budget document for each activity in each fund. The former are estimates of fiscal resources that are expected to be generated during the subject fiscal year and that are intended to finance programs of "Expenditures" for that time same frame.

Revenues are generally a function of certain "rates" applied to specific quantifiable amounts such as assessed property values, volumes of water used, a percentage of gross revenues (franchise fees), etc. A summary listing of existing or proposed rates and fees to be effective October 1, 2018 are found in APPENDIX B-1 "Schedule of Fees and Charges" for City services for FY 2018-19.

The following section reviews categories of principal sources of revenue for the General Fund and provides comments on expectations for FY 2018-19 with resources projected to be available.

Revenue-

The top five sources of revenue for the general fund that account for excluding transfers in from the Water and Sewer Fund are property tax (31%) and sales tax (19.7%), Franchise Fees (6%), Fines (4.1%) and Trash Collection Fees (13.2%).

Property Tax- The 2018-19 proposed budget specifies a total tax rate for O&M and Debt of \$0.656916 per \$100 of assessed valuation. This rate is expected to generate a total of \$2,103,647 to support General Fund operation and \$1,114,824 for general government debt service.

The proposed budget is predicated on a tax rate equal to last year's rate.

Sales Tax- The City collects \$0.01 cent of the 8^{1/4} % sales tax collected by the state, for the general fund. An additional 1/2 % is collected for the Economic Development Corporation. The increase in year over year collections has been fairly steady over the last several years averaging just over 10% each year. Based on the expected results projected to the end of this fiscal year, sales tax revenue for 2018 is expected to be about 8% over the current year.

Franchise Fees – This fee is assessed certain utilities as a function of their gross receipts. In the case of ONCOR for example the Franchise fee is 3% of their gross receipts and is passed on to the customer by the Franchisee. It is to compensate the City for the company's

use of City's right-of-way. Prior to this fiscal year, collections for Franchise Fees were not itemized when they were receipted in. This made forecasting revenue for each Franchisee a bit difficult to make but the assumption is that revenue from this source will continue to grow as the customer base of the utilities increase over time.

Trash Collection and Recycling Fees – Prior to this year, trash and recycling activity, which is contracted to Republic (Allied), was shown in the Utility Fund. In certain respects, it may be considered a utility but is normally shown in the general fund as the "Department of Sanitation".

Beginning this fiscal year, the Sanitation Division will be shown in the General Fund under the Public Works Department. Revenue to finance this activity is generated by fees charged to Elgin customers for trash collection. These charges were impacted during the current fiscal year as rates negotiated with the City's contractor were finalized in April. It should be noted that city residents have enjoyed a period of very small if any growth over the past seven years (equal to an average of less than 1% per year). As a result of negotiations last March, changes were made to the rate structure, some of which were effective April 1, 2018. Charges to commercial accounts for example were increased by 15% with these increases being passed on to the customer in May.

Fines – Apart from fines collected through the red light camera program, fines and penalties collected by the City through the Municipal Court system have declined over the last two years. Given the emphasis that the Police Department has given to traffic enforcement since the first of the year plus creation of the Marshall Program to aide collections through serving of warrants, collections from fines should increase significantly over the next year.

Transfers-in from Utility Fund- Transfers from the utility fund to the general fund are designed to reimburse the general fund for mostly administrative expenses absorbed by the general fund in support of the Utility Fund. While there are no restrictions on the percentage of costs that may be covered as a result of this transfer, the transfer from the Utility Fund covers slightly more than 15 of General Fund Expenses.

A Complete listing of revenues for the general fund by line item, with comparisons of the amounts budgeted and collected year-to-date begins on the following page.

GENERAL FUND REVENUE - FY 2018-19

Estimated Annual Revenue

Estimated Annual Revenue	FY 2016-17	FY 2017-18	% Diff.	FY 2018-19			% Diff.
	Actual	Amend.		St Line.	Prog. Chng	Total	
<u>Taxes</u>							
Property Taxes - Current	1,327,951	1,931,177	11%	2,143,607	-	2,143,607	11%
Property Taxes - Delinquent	333,519	324,043	-4%	310,000	-	310,000	-4%
Prop. Taxes - Prior Year Delinq.	39,543	33,403	6%	35,500	-	35,500	6%
Penalty & Interest-Delq	23,988	24,805	5%	26,046	-	26,046	5%
Sales Tax	1,368,594	1,567,345	2%	1,593,689	-	1,593,689	2%
Beverage Tax	23,639	33,101	-15%	28,000	-	28,000	-15%
Subtotal	3,117,234	3,913,875	6%	4,136,842	-	4,136,842	6%
<u>Franchise Fees</u>							
All Franchise Fees	435,494						
Oncor Electric Delivery	-	255,500	5%	268,275	-	268,275	5%
Centerpoint Energy	-	36,007	5%	37,808	-	37,808	5%
Spectrum	-	132,000	5%	138,600	-	138,600	5%
Republic Services	-	35,985	0%	35,985	-	35,985	0%
Misc - Telephone	-	26,100	5%	27,405	-	27,405	5%
Subtotal	435,494	485,592	5%	508,073	-	508,073	5%
<u>Earned Interest</u>	13,267	16,723	-13%	14,500	-	14,500	-13%
<u>Fees and Permits</u>							
Gas Permits	2,230	4,756	5%	5,000	-	5,000	5%
Building Permits(E,M,P)	132,903	170,018	24%	210,000	-	210,000	24%
Electrical	5,198	3,500	29%	4,500	-	4,500	29%
Mechanical	2,655	6,100	18%	7,200	-	7,200	18%
Plumbing	3,523	3,500	14%	4,000	-	4,000	14%
Inspection Fees	42,078	54,236	8%	58,500	-	58,500	8%
Electrical Licenses	3,190	1,967	0%	25,000	-	25,000	0%
Alarm Permits	6,029	5,795	21%	7,000	-	7,000	21%
Planning & Zoning Fees	34,294	32,640	7%	35,000	-	35,000	7%
Plan Review Reimbursements	22,425	14,634	29%	18,900	-	18,900	29%
Sign Permit	296	375	20%	450	-	450	20%
Solicitor's Permit	600	465	29%	600	-	600	29%
Alcohol Beverage License	3,143	3,296	6%	3,500	-	3,500	6%
Movie Location Fees	1,400	2,273	10%	2,500	-	2,500	10%
Other	-	10	0%	-	-	-	0%
Subtotal	-	-	0%	382,150	0	382,150	0%
<u>Fines and Forfeitures</u>							
Municipal Court Fines	357,353	256,546	27%	325,000	-	325,000	27%
Child Safety & Other Court Fees	4,904	5,236	5%	5,500	-	5,500	5%
Animal Control Fees	40	200	0%	200	-	200	0%
Code Enforcement	3,623	2,963	28%	3,800	-	3,800	28%
Subtotal	365,920	264,945	26%	334,500	-	334,500	26%

**Estimated Annual Revenue
By Source (cont.)**

Charges for Services

	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
Solid Waste Collection Services	-	-	0%	1,070,310	-	1,070,310	0%
EPD Escort Fees	4,392	3,730	0%	3,730	-	3,730	0%
<i>Subtotal</i>	4,392	3,730	0%	1,074,040	-	1,074,040	0%

Intergovernmental Revenue

Elgin ISD	80,168	76,006	38%	105,000	-	105,000	38%
Bastrop-Travis ESD No. 1	34,500	34,500	0%	34,500	-	34,500	0%
<i>Subtotal</i>	114,668	110,506	0%	110,506	-	139,500	26%

Library Revenue

General	9,446	11,550	5%	12,128	-	12,128	5%
Bastrop County	8,500	8,913	5%	9,359	-	9,359	5%
Contributions	2,271	1,937	5%	2,034	-	2,034	5%
Civic Center Rentals	1,925	3,128	5%	3,284	-	3,284	5%
<i>Subtotal</i>	22,142	25,528	5%	26,804	-	26,804	5%

Park and Recreation Revenue

General Fees	6,761	6,104	15%	7,000	-	7,000	15%
Pool - Annual Passes	13,789	3,126	44%	4,500	-	4,500	44%
Pool Rental/Lessons	12,858	6,756	7%	7,200	-	7,200	7%
Fleming Center Rentals	9,217	9,381	-47%	5,000	-	5,000	-47%
All Purpose Annual Passes	-	10,000	50%	15,000	-	15,000	50%
Rec. Center Rentals	-	15,000	20%	18,000	-	18,000	20%
<i>Subtotal</i>	42,625	50,367	13%	56,700	-	56,700	13%

Miscellaneous Revenue

Police Accident Reports	1,811	1,605	6%	1,700	-	1,700	6%
Arrest Fees	277	-	0%	500	-	500	0%
Contri. - Blue Santa	893	1,640	22%	2,000	-	2,000	22%
Contri.-Special Events	13,602	5,000	0%	5,000	-	5,000	0%
Insurance Proceeds	-	7,313	0%	-	-	-	0%
Equipment Sale Proceeds	3,617	10,968	-9%	10,000	-	10,000	-9%
Grant - PD	-	16,000	0%	-	-	-	0%
Other	13,467	34,483	0%	-	-	-	0%
<i>Subtotal</i>	33,666	77,009	-75%	19,200	-	19,200	-75%

Transfers in

Payment in Lieu of Taxes	638,021	3,500	0%	-	-	-	0%
Operating Transfers In	15,112	-	0%	-	-	-	0%
Operating Transfer In 32 380	66,683	-	0%	-	-	-	0%
Transfer In Utility Fund	765,209	1,121,029	10%	1,233,132	-	1,233,132	10%
Transfer In TIRZ # 1	97,969	-	0%	-	-	-	0%
Transfer In Red Light Camera	-	158,160	1%	160,000	-	160,000	1%
Transfer In Special Revenue	9,698	-	0%	-	-	-	0%
	1,592,692	1,282,689	9%	1,393,132	-	1,393,132	9%
TOTALS	5,742,100	6,230,964	29%	8,056,447	-	8,085,441	30%

Expenditures -

Salaries and Benefits

Expenditures projected for next fiscal year for salaries and benefits for the straight-line budget are based on calculations for each current employee at their base hourly rate times 2080 hours. For uniformed police officers the number of hours in a work year is 2184.

A proposed increase of 2% across the board (COLA), is recommended to be granted effective the first pay period in January. An amount of \$112,946 has been reserved for application of the COLA increase plus adjustments to the compensation plan for uniformed officers if approved by the City Council.

The costs of benefits were increased by 14% due mostly to an increase in Medical Plan insurance that is scheduled to increase by 10%. The original request was for an 18% increase but was reduced based on the trend of City employees participating to a large extent in Humana's 360 wellness program. The costs of the dental and vision plans did not increase.

Increases in staff are being requested for the Police Department and Parks and Recreation. The numbers and written justification for these increases are found in the descriptions for each of the respective departments.

Supplies and Materials

Unless otherwise noted, increase in supplies and materials are increased by 3% over expected expenditures to the end of the current fiscal year. In the case of some commodities such as fuel, the volatility of the current market makes forecasting difficult, but the trend has been upward for the last few months and a 10% allowance was generally made for fuel prices into 2018-19. As a general rule, some corrections were made based on the prior year history and year-to-date expenditures that resulted in lower estimates for next year.

Services/Other Charges

Insurance and Professional Fees- The City contracts with TML- IEBP for its general liability and property insurance; Charlie Crossfield for legal services and Brooks Watson Company for audit services. In the past, most if not all legal services were charged through the Office of the City Manager, including that for the EDC. Beginning this year, legal and engineering services will be charged to the using departments.

As noted elsewhere, the City contracts with Allied/Republic for solid waste collection and disposal. This contract has been transferred from the Utility fund to the General fund beginning in 2018. A separate department (Sanitation) has been added to Public Works to track these costs.

Non-Capital Outlay

This category of expenditures has been added beginning in this fiscal year. In prior budgets costs for equipment and other items that fall below the threshold of \$5,000 to qualify as a fixed asset have been charged to Services and Other Charges. This made it difficult to track their expenditures and develop a consistent and complete inventory of these items.

Creation of this new category of expenditures will help alleviate these issues in the future.

Capital Outlay

This category of expenditures is reserved for purchase of items that will be capitalized and added to fixed assets. It has not always been used as such in the past but will not be strictly adhered to.



A summary of proposed expenditures by department for the general fund is reflected in the following table. It compares actual expenditures in fiscal year 2016-17, the amended amount of expenditures for the current year with those proposed for FY 2018-19.

		FY 2016-17	FY 2017-18	% Diff.	FY 2018-19			% Diff.
		Actual	Amend.		St Line.	New Prog.	Total	
LEG., EXEC. & ADMIN.								
006	City Council	45,556	77,678	-19%	62,661	-	62,661	-19%
002	City Mgr./City Clerk	512,157	503,838	-11%	449,106	-	449,106	-11%
003	Finance & HR	327,956	412,240	-5%	392,407	96,976	489,383	19%
	Subtotal	885,669	993,757	-9%	904,173	96,976	1,001,150	1%
COMMUNITY DEV.								
011	Planning and Zoning	255,704	284,869	-4%	274,785	11,629	279,660	-2%
012	Code Enforcement	141,436	166,431	-22%	129,613	37,825	135,448	-19%
021	Community Devel.	188,464	208,763	-2%	205,025	-	205,025	-2%
	Subtotal	585,603	660,063	-8%	609,423	49,454	620,133	-6%
PUBLIC SAFETY								
010	Patrol	2,149,646	1,977,872	-10%	1,885,143	336,252	2,221,395	12%
013	Telecommunications	-	261,136	-5%	278,534	23,575	302,109	16%
009	Animal Control	72,125	79,131	-5%	74,280	5,400	79,680	1%
007	Fire/EMS/Schools	5,669	206,193	0%	202,091	4,922	207,013	0%
008	Municipal Court	102,163	121,083	-5%	103,610	4,000	107,610	-11%
	Subtotal	2,329,603	2,645,415	-5%	2,543,658	374,149	2,917,807	10%
CULTURE/LEISURE								
005	Library Operations	282,396	341,394	1.1%	345,165	4,166	349,331	2.3%
Parks & Rec.								
017	Operations and Maint.	716,093	757,279	-31%	525,440	72,390	597,830	-21%
016	Recreation Center	38,531	133,266	35%	180,425	42,841	223,266	68%
018	Swimming Pool	106,666	150,644	3%	155,476	-	155,476	3%
020	Fleming Center	16,803	42,150	-100%	-	-	-	-100%
019	Bldg. Op. & Maint.	-	-	0%	149,627	87,085	235,135	100%
	Subtotal	878,093	1,083,339	-7%	1,010,968	202,316	1,561,038	44%
PUBLIC WORKS								
015	Streets/Infrastructure	1,029,120	1,022,114	-0.1%	1,021,244	47,581	1,068,825	5%
015-1C	Sanitation	-	-	0%	803,502	-	803,502	0%
	Subtotal	1,029,120	1,022,114	79%	1,824,746	47,581	1,872,327	83%
NON-DEPARTMENTAL								
	Liability Insurance	-	24,608	-100%	-	-	-	-100%
	Auto Insurance	-	12,551	-100%	-	-	-	-100%
	Mobile Equip. Insure	-	1,647	-100%	-	-	-	-100%
	Real Estate Insurance	-	18,460	-100%	-	-	-	-100%
	Subtotal	83,921	57,266	-100%	-	-	-	-100%
	TOTAL	6,074,405	6,803,347	6%	7,238,133	774,642	7,972,455	17%



Legislative- Executive-Administrative Divisions

This group of organizational units includes the staff and resources that provide general management of the City's operations. The Legislative Division includes the office of Mayor and City Council. These elected officials provide policy guidelines and decision making that provide the framework and define the direction that the City follows in meeting the demands of its citizens.

The Executive Division consisting of the City Manager and City Secretary and subordinate staff provide day to day guidance and supervision to each of the City's departments to implement the policies and procedures defined by the City Council.

The Department of Financial Management and Human Resources provides staff needed to execute administrative tasks related to exercising control over the City's financial and other administrative operations.

The following two charts contain the numbers of "Authorized Positions" proposed to be considered by the City Council for the 2018-19 Fiscal Year. There are no permanent nor part-time positions in the Legislative Department as the Mayor and Council are elected officials. To put the number of these positions in context, the number of positions approved in the previous year to be carried over into the forthcoming fiscal year are shown.

Executive		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
City Manager	-	1	1	1	1.00	1.00	1.00
City Secretary	8	1	1	1	1.00	1.00	1.00
Executive Assistant	6	0	0	1	0.00	0.50	0.50
Total		2	2.0	3.0	2.00	2.50	2.50

Finance & Administration		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Director of Finance	24	1	1	1	1.00	1.00	1.00
Human Resources Manager	13	0	0	1	0.00	0.00	1.00
Purchasing Agent/	11	1	1	1	1.00	1.00	1.00
A/P Clerk	5	1	1	1	1.00	1.00	1.00
Total		3	3	4	3.00	3.00	4.00

Charts on the following pages contain proposed appropriations for each of the three Divisions identified above.

FY 2018-19 Proposed Operating Budget

Legislative

City Council

Annual Appropriations	FY 2016-17	FY 2017-18	% Diff.	FY 2018-19			% Diff.
	Actual	Amend.		St Line.	Prog. Chng	Total	
<u>Salaries and Benefits</u>							
Stipend	5,333	5,700	0%	5,700	-	5,700	0%
Worker's Comp.	-	23	0%	26	-	26	12%
Subtotal	5,333	5,723		5,726	-	5,726	0%
<u>Supplies and Materials</u>							
Uniforms	-	800	0%	200	-	200	-75%
<u>Services/Other Charges</u>							
Dues & Memberships	-	6,735	0%	6,735	-	6,735	0%
Information Tech.	-	21,000	0%	21,000	(18,000)	3,000	-86%
Travel & Training	2,523	10,800	0%	10,800	-	10,800	0%
Bond	400	400	0%	400	-	400	0%
Community Non-Profit Support							
CARTS	3,000	2,700	11%	3,000	-	3,000	11%
Drive a Senior	5,000	4,500	11%	5,000	-	5,000	11%
CASA	3,000	2,700	11%	3,000	-	3,000	11%
Children's Advocacy	3,500	3,150	11%	3,500	-	3,500	11%
Family Crisis Center	2,800	2,520	11%	2,800	-	2,800	11%
Combined Com. Action	4,000	3,600	11%	4,000	-	4,000	11%
Food Pantry	1,500	-	0%	-	-	-	0%
Elgin Comm. Cupboard	3,000	2,700	11%	3,000	-	3,000	11%
Advocacy Outreach	5,000	4,500	11%	5,000	-	5,000	11%
Elgin Arts Assoc.	1,500	1,350	11%	1,500	-	1,500	11%
Elgin Historical Assoc.	5,000	4,500	11%	5,000	-	5,000	11%
Subtotal	40,223	71,155	5%	74,735	(18,000)	56,735	-20%
<u>Capital Outlay</u>	-	-		-	-	-	
TOTALS	45,556	77,678	4%	80,661	(18,000)	62,661	-19%

Executive

City Mgr./City Clerk

**Annual
Appropriations**

FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
			St Line.	Prog. Chng	Total	
234,706	220,842	2%	224,570	-	224,570	2%
-	422	-35%	275	-	275	-35%
34,072	16,939	9%	18,534	-	18,534	9%
33,641	35,208	-2%	34,427	-	34,427	-2%
1,011	3,599	-72%	1,011	-	1,011	-72%
28,656	25,765	31%	33,762	-	33,762	31%
720	411	24%	510	-	510	24%
14,093	15,600	0%	15,600	-	15,600	0%
280	140	86%	260	-	260	86%
347,180	318,926	3%	328,949	-	328,949	3%
11,750	7,162	5%	7,500	-	7,500	5%
172	942	6%	1,000	-	1,000	6%
6,975	3,487	15%	4,000	-	4,000	15%
5,115	2,558	17%	3,000	-	3,000	17%
1,133	500	20%	600	-	600	20%
25,145	14,649	10%	16,100	-	16,100	10%
-	500	-100%	-	-	-	-100%
400	10,200	3%	10,506	-	10,506	3%
-	9,800	-13%	8,526	-	8,526	-13%
89,096	2,000	0%	2,000	-	2,000	0%
1,033	37,793	-100%	-	-	-	-100%
200	18,000	0%	18,000	-	18,000	0%
867	1,227	3%	1,263	-	1,263	3%
4,443	4,103	3%	4,226	-	4,226	3%
6,400	3,800	0%	3,800	-	3,800	0%
11,317	8,021	10%	8,824	-	8,824	10%
3,709	8,984	-44%	5,000	-	5,000	-44%
-	45,000	-30%	31,500	-	31,500	-30%
1,267	400	3%	412	-	412	3%
18,653	10,434	-100%	-	-	-	-100%
1,909	10,000	0%	10,000	-	10,000	0%
139,295	170,263	-39%	104,057	-	104,057	-39%
537	-	3%	-	-	-	0%
512,157	503,838		449,106	-	449,106	-11%

Administration

Finance & HR

Annual Appropriations	FY 2016-17	FY 2017-18	%	FY 2018-19			%
	Actual	Amend.	Diff.	St Line.	Prog. Chng	Total	Diff.
<u>Salaries and Benefits</u>							
Base Salaries	183,903	206,957	-8%	190,944	72,800	263,744	27%
Overtime	-	2,000	-100%	-	-	-	-100%
Social Security	14,753	16,290	-6%	15,304	5,606	20,910	28%
Municipal Retire. Sys.	28,960	31,451	-8%	28,859	10,571	39,430	25%
Worker's Comp.	1,263	3,146	-73%	859	328	1,187	-62%
Medical Insurance	19,636	20,576	9%	22,508	7,503	30,011	46%
Unemployment Ins.	702	687	-26%	510	170	680	-1%
Car Allowance	7,200	7,200	0%	7,200	-	7,200	0%
Longevity Pay	585	770	-21%	610	-	610	-21%
Subtotal	257,002	289,077	-8%	266,795	96,976	363,771	26%
<u>Supplies and Materials</u>							
Office Supplies	978	3,093	3%	3,200	-	3,200	3%
Fuel	-	-	100%	1,500	-	1,500	100%
Postage	-	3,250	3%	3,350	-	3,350	3%
Uniforms	-	-	100%	800	-	800	100%
Subtotal	978	6,343	40%	8,850	-	8,850	40%
<u>Services/Other Charges</u>							
Information Tech.	-	8,100	4%	8,400	-	8,400	4%
Utilities- Telephone	-	6,500	3%	6,695	-	6,695	3%
Utilities- Electric	-	2,700	3%	2,780	-	2,780	3%
Audit Services	-	27,000	11%	30,000	-	30,000	11%
Appraisal Board	45,025	46,968	0%	47,000	-	47,000	0%
County Tax Collect.	11,627	12,000	0%	12,000	-	12,000	0%
Contract Services	-	2,900	-100%	-	-	-	-100%
Vehicle Maintenance	-	-	100%	1,000	-	1,000	100%
Dues & Memberships	881	1,347	3%	1,387	-	1,387	3%
Travel & Training	5,984	6,893	3%	7,100	-	7,100	3%
Professional Serv.	6,036	2,012	-100%	-	-	-	-100%
Employee Bond	423	400	0%	400	-	400	0%
Subtotal	69,976	116,820	0%	116,762	-	116,762	0%
Capital Outlay	-	-	0%	-	-	-	0%
TOTALS	327,956	412,240	-5%	392,407	96,976	489,383	19%

Public Safety- Police Patrol Division

The **Patrol Division** provides police services within the incorporated city limits of Elgin. The city is separated into six sectors. Patrol officers focus closely on issues relevant to our community and the specific geographic areas they are assigned to. We work in cooperation with community members and are proactive in our approach to resolving crime concerns and quality of life issues facing our community.

Our organization is active with our neighborhoods and encourages a partnership with the community. We seek to provide solutions to the challenges our rapidly growing community experiences. It is our commitment to provide high quality police services and continue the approach to reducing crime to make Elgin one of the safest cities in America.

Staffing: The Patrol Division of the Police Department requests the addition of two Police Sergeants and one Police Officer.

Justification Supervision is vital to the operation of the Department for functionality, accountability and service levels to the community. Currently there are 2 Patrol Sergeants with significant duties in addition to patrol which limit shift times and working days to meet the demands of the Department leaving nights and weekends not covered by a supervisor. The additional positions will provide coverage for all shifts, provide an additional person to respond to emergency calls, manage crime scenes and ensure 24/7 operational control. These positions are critical additions to bring the Department to minimal standards and reduce liability to the City.

Currently each shift is covered by 2 Patrol Officers significantly limiting operations and confining the Department to a reactive policing model with increasing calls for service. Once fully staffed, and with the addition of the Officer position each shift will have 3 assigned Officers bringing staffing to minimal standards and allowing the introduction of a proactive policing model.

Patrol		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Chief of Police	10	1	1	1	1.00	1.00	1.00
Assistant Chief of Police		1	1	1	1.00	1.00	1.00
Police Lieutenant	6	1	1	1	1.00	1.00	1.00
Police Sergeant	5	3	3	5	3.00	3.00	5.00
Detective	5	2	2	2	2.00	2.00	2.00
Police Officer	4	11	11	12	11.00	11.00	12.00
Evidence Tech		0	1	1	0.20	0.20	0.20
Administrative Asst. III		1	1	1	1.00	1.00	1.00
Administrative Asst. II	1	1	1	1	1.00	1.00	1.00
Sub-total		21	22	25	21.20	21.20	24.20

FY 2018-19 Proposed Operating Budget

Police- Department

Patrol Division

010

Annual Appropriations	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
<u>Salaries and Benefits</u>							
Base Salaries	1,216,060	983,822	3%	1,009,657	241,469	1,251,126	27%
Overtime	165,001	89,204	-68%	28,922	-	28,922	-68%
Social Security	101,348	82,502	-1%	81,400	17,076	98,476	19%
Muni. Retirement Sys.	199,996	157,927	-4%	152,210	31,694	183,904	16%
Worker's Comp.	69,146	45,766	-6%	42,845	11,053	53,898	18%
Medical Insurance	160,711	132,517	3%	136,099	21,150	157,249	19%
Unemploy. Insurance	4,834	3,147	14%	3,572	510	4,082	30%
Longevity Pay	9,900	11,780	-51%	5,815	-	5,815	-51%
Commitment Pay	350	4,500	-78%	1,000	(10,000)	(9,000)	-300%
Tenure Pay	-	17,750	-34%	11,750	(12,500)	(750)	-104%
Subtotal	1,927,346	1,528,915	-4%	1,473,269	300,452	1,773,721	16%
<u>Supplies and Materials</u>							
Office Supplies	11,120	11,520	4%	12,000	600	12,600	9%
Minor Supplies	2,741	4,670	5%	4,904	-	4,904	5%
Postage	-	2,500	5%	2,625	-	2,625	5%
Printing	1,139	2,003	5%	2,103	-	2,103	5%
Fuel	38,927	34,459	10%	37,905	-	37,905	10%
Ammunition	5,721	8,000	5%	8,400	-	8,400	5%
Investigative Supplies	11,381	13,441	34%	18,000	-	18,000	34%
Uniforms	11,096	26,557	10%	29,213	-	29,213	10%
Subtotal	82,125	103,150	12%	115,149	600	115,749	12%
<u>Services/Other Charges</u>							
K-9 Unit	2,568	2,500	-40%	1,500	-	1,500	-40%
Detention Services	19,530	15,830	-37%	10,000	-	10,000	-37%
Professional Services	38,008	-	0%	-	-	-	0%
Janitorial Bldg Serv.	1,276	50	0%	50	-	50	0%
Citizens Police Acad.	297	1,000	0%	1,000	-	1,000	0%
Contract Services	445	66,091	3%	68,000	-	68,000	3%
Utilities- Telephone	-	50,000	-10%	45,000	-	45,000	-10%
Utilities- Electric	-	7,245	-11%	6,430	-	6,430	-11%
Utilities- Gas	-	900	344%	4,000	-	4,000	344%
Information Tech.	8,560	62,000	3%	63,860	-	63,860	3%
Vehicle Maintenance	50,379	21,560	-7%	20,000	-	20,000	-7%
Explorer Program	787	-	0%	-	-	-	0%
Equipment Maint.	4,913	5,633	-20%	4,500	-	4,500	-20%
Dues & Memberships	2,752	2,023	-1%	2,000	-	2,000	-1%
Travel & Training	9,791	5,403	85%	10,000	-	10,000	85%
Capital Lease - Vehicl.	-	92,224	-51%	45,340	-	45,340	-51%
Emp. Drug Screen.	-	1,000	100%	2,000	-	2,000	100%
Non Capital Equipt.	870	3,000	0%	3,000	-	3,000	0%
Subtotal	140,175	336,459	-15%	286,680	-	286,680	-15%
Capital Outlay *	-	9,348	0%	-	-	-	0%
TOTALS	2,149,646	1,977,872	-5%	1,875,098	301,052	2,176,150	10%

* See Red Light Camera Fund

Police Telecommunications

The Communications Unit is the link between the community and the Police Department, Fire Department and Animal Control Services. There are five Telecommunications Operators and Supervisor who work 24 hours a day answering emergency and non-emergency phone calls, monitoring and dispatching emergency personnel giving the highest level of service to the citizens of Elgin.

Staffing:

Telecommunications		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Telecomm Supv.		1	1	1	1.00	1.00	1.00
Telecomm. Officer IV		1	1	1	1.00	1.00	1.00
Telecomm. Officer I		3	3	3	3.00	3.00	3.00
Telecomm. Officer I Part-time		0	0	0	0.00	0.00	0.25
Sub-total		5	5	5	5.00	5.00	5.25

Annual Appropriations

FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
			St Line.	Prog. Chng	Total	

Salaries and Benefits

Base Salaries	-	166,463	3%	171,018	13,125.00	184,143	11%
Overtime	-	37,250	-52%	17,747	1,134.00	18,881	-49%
Social Security	-	15,461	-6%	14,597	1,098.00	15,695	2%
Municipal Retire. Sys.	-	30,016	-10%	27,113	2,040.00	29,153	-3%
Worker's Comp.	-	3,752	-79%	770	59.00	829	-78%
Medical Insurance	-	32,593	15%	37,513	-	37,513	15%
Unemployment Ins.	-	851	0%	851	-	851	0%
Longevity Pay	-	1,250	-36%	805	-	805	-36%
Other	-	(34,500)	-100%	-	-	-	0%
Subtotal	-	253,136	7%	270,414	17,456	287,870	14%

Supplies and Materials

Office Supplies	-	2,000	3%	2,060	-	2,060	3%
Uniforms	-	2,000	3%	2,060	-	2,060	0%
Subtotal	-	4,000		4,120	-	4,120	

Services/Other Charges

Equipment Maint.	-	2,000	0%	2,000	-	2,000	0%
Dues & Memberships	-	1,000	0%	1,000	-	1,000	0%
Travel & Training	-	1,000	0%	1,000	-	1,000	0%
Subtotal	-	4,000	0%	4,000	-	4,000	

Capital Outlay *

TOTALS	-	261,136	3%	278,534	17,456	295,990	13%
--------	---	---------	----	---------	--------	---------	-----

* See Red Light Camera Fund

Animal Control

The **Animal Control Unit** helps to ensure that our community enjoys a high quality of life by enforcing laws that protect citizens from dangerous animals and domestic animals from abuse and neglect.

We investigate a wide range of complaints, including barking dogs, animal bites, and animal-abuse complaints. Animals may be impounded and quarantined when appropriate to address safety and health concerns. Animal Control Officers may issue citations for violations of City Ordinance or state law. By working to help the public have a thorough understanding of and compliance with these laws, we promote the safety and well-being of animals and improve relations between animal owners and the general public.

Staffing:

Animal Control		Number of Employees		Full Time Equiv. Positions	
Authorized Positions	Grade	2017-18	2018-19	2017-18	2018-19
		Adopted	Proposed	Adopt	Proposed
Animal Control Officer		1	1	1.00	0.50

Capital Outlay Request:

<u>Item</u>	<u>Unit Cost</u>	<u>Annual M&O Cost</u>	<u>Total Cost</u>
Deer Skin Slide-In Animal Transport Carrier	5,400	100	5,400

Replacement: Replacement for animal control unit carrier; to be placed on existing vehicle saving vehicle replacement cost; essential for maintaining existing service levels; will negatively impact services and increase maintenance costs without replacement.

Police Department-

Animal Control

009

**Annual
Appropriations
Salaries and Benefits**

	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
Base Salaries	35,534	36,698	-1%	36,338	-	36,338	-1%
Overtime	1,073	692	-56%	306	-	306	-56%
Social Security	2,774	2,917	-2%	2,856	-	2,856	-2%
Municipal Retire. Sys.	5,315	5,538	-3%	5,386	-	5,386	-3%
Worker's Comp.	2,747	3,858	-41%	2,271	-	2,271	-41%
Medical Insurance	6,642	6,685	12%	7,503	-	7,503	12%
Unemployment Ins.	171	170	0%	170	-	170	0%
Longevity Pay	330	390	15%	450	-	450	15%
<i>Subtotal</i>	54,586	56,948	-3%	55,280	-	55,280	
<u>Supplies and Materials</u>							
Office Supplies	35	-	-	-	-	-	0%
Minor Supplies	1,556	1,191	-58%	500	-	500	-58%
Fuel	3,983	3,242	8%	3,500	-	3,500	8%
Uniforms	-	500	-100%	-	-	-	-100%
<i>Subtotal</i>	5,539	4,933	-19%	4,000	-	4,000	-19%
<u>Services/Other Charges</u>							
Information Tech.	-	2,600	-23%	2,000	-	2,000	-23%
Utilities Electric	-	1,650	-100%	-	-	-	-100%
Contract Services	12,000	12,000	0%	12,000	-	12,000	0%
Travel & Training	-	1,000	0%	1,000	-	1,000	0%
<i>Subtotal</i>	12,000	17,250	-13%	15,000	-	15,000	-13%
<u>Capital Outlay</u>							
	-	-	0%	-	5,400	5,400	100%
TOTALS	<u>72,125</u>	<u>79,131</u>	-6%	<u>74,280</u>	<u>5,400</u>	<u>79,680</u>	1%

School Resource Officer Program

The **School Resource Officer Program** involves the placement of law enforcement officers within the schools for the purpose of enforcing laws, conducting law-related presentations to the students, faculty, parents, as well as counseling/mentoring students. This program is funded by the Elgin Independent School District with the officers working 70% of the year at the middle and high school. During the remaining 30% SROs are assigned to the patrol division.

Elgin Police School Resource officers are there to begin the important relationship with children by engaging in "relational policing". To do this Officers acts as an Educator, Counselor, and Law Enforcement Officer within the school environment.

Staffing:

School Program SRO		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Police Officer (SRO)	10	2	2	2	2.00	2.00	2.00
Sub-total		2	2	2	2.00	2.00	2.00

Annual Appropriations	FY 2016-17	FY 2017-18	% Diff.	FY 2018-19			% Diff.
	Actual	Amend.		St Line.	Prog. Chng	Total	
<u>Salaries and Benefits</u>							
Base Salaries	-	119,726	-10%	108,152	3,865	112,017	-6%
Overtime	-	-	0%	3,765	-	3,765	0%
Social Security	-	9,856	-12%	8,697	308	9,005	-9%
Muni. Retirement Sys.	-	18,583	-13%	16,154	572	16,726	-10%
Worker's Comp.	-	2,638	88%	4,953	177	5,130	94%
Medical Insurance	-	14,326	5%	15,005	-	15,005	5%
Unemploy. Insurance	-	340	0%	340	-	340	0%
Longevity Pay	-	865	19%	1,030	-	1,030	19%
Subtotal	-	166,334	-5%	158,096	4,922	163,018	-2%
<u>Services/Other Charges</u>							
Bastrop ESD	-	34,500	3%	35,400	-	35,400	3%
Boot Camp Juv. Prog.	4,620	4,620	0%	4,620	-	4,620	0%
Explorer Prog.	1,049	739	0%	740	-	740	0%
Subtotal	5,669	39,859	2%	40,760	-	40,760	2%
Capital Outlay	-	-	0%	-	-	-	0%
TOTALS	5,669	206,193	-4%	198,856	4,922	203,778	-1%

Municipal Court

The Elgin Municipal Court is the judicial branch of government for the jurisdictional territory of the City of Elgin, Texas. Municipal courts encounter more defendants than all other Texas courts combined. Therefore, it is of paramount importance that the court provides fair and impartial justice by promoting the highest standards in customer service, upholding the integrity of the court, and building public trust and confidence.

The administration, clerks of the court, city prosecutor, and the municipal judge are committed to administering justice in a fair, efficient, and timely manner. Court services are increasingly available online, by telephone and through the mail which contributes to compliance in a customer service and eco-friendly way.

Texas municipal courts adjudicate mostly Class C Misdemeanor and "fine" only cases, most of which are criminal, including but not limited to traffic, city ordinance, state code, juvenile, parking, and disability parking violations. The municipal court also conducts appeal hearings for Red Light Camera violations as civil (non-criminal) cases.

Staffing:

Municipal Court		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Supv. Court Clerk	-	1	1	1	1.00	1.00	1.00
Court Clerk	3	2	2	2	2.00	2.00	2.00
Marshall	-	2	2	2	0.40	0.40	0.40
Sub-total		5	5	5	3.40	3.40	3.40

Municipal Court
Annual Appropriations

Salaries and Benefits

	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
Base Salaries	92,200	124,383	12%	139,178	-	139,178	12%
Overtime	822	957	4%	1,000	-	1,000	4%
Social Security	6,986	9,602	12%	10,757	-	10,757	12%
Municipal Retire. Sys.	12,825	15,202	-2%	14,872	-	14,872	-2%
Worker's Comp.	587	3,323	-37%	2,101	-	2,101	-37%
Medical Insurance	16,904	20,343	11%	22,508	-	22,508	11%
Unemployment Ins.	601	826	44%	1,191	-	1,191	44%
Longevity Pay	185	305	72%	525	-	525	72%
<i>Subtotal</i>	131,110	174,941	10%	192,132	-	192,132	

Supplies and Materials

Office Supplies	1,846	2,500	0%	2,500	-	2,500	0%
Postage	-	1,650	3%	1,700	-	1,700	3%
Printing	3,836	4,200	0%	4,200	-	4,200	0%
<i>Subtotal</i>	5,682	8,350	1%	8,400	-	8,400	

Services/Other Charges

Judicial Services	18,663	26,689	-10%	24,000	-	24,000	-10%
Magistrate Mileage	9,235	10,762	-44%	6,000	-	6,000	-44%
Legal Services - Pros.	23,190	12,500	60%	20,000	-	20,000	60%
Jury Expense	-	800	0%	800	-	800	0%
Collection Fees	44,248	43,332	-42%	25,000	-	25,000	-42%
Contract Services	2,176	1,850	3%	1,906	-	1,906	3%
Utilities-Telephone	-	7,477	3%	7,701	-	7,701	3%
Utilities-Electric	-	2,700	3%	2,781	-	2,781	3%
Utilities-Gas	-	250	3%	258	-	258	3%
Information Tech.	669	9,100	3%	9,373	-	9,373	3%
Equipment Maint.	87	145	3%	149	-	149	3%
Dues & Memberships	280	278	3%	286	-	286	3%
Travel & Training	3,614	5,000	3%	5,150	-	5,150	3%
Emp. Drug Screen.	-	200	3%	206	-	206	3%
<i>Subtotal</i>	102,163	121,083	-14%	103,610	-	103,610	-14%

Non-Capital Outlay

Non-Capital Equipment	-	-		-	-	-	
-----------------------	---	---	--	---	---	---	--

Capital Outlay

	3,053	-	0%	-	-	-	0%
--	-------	---	----	---	---	---	----

TOTALS

	242,009	304,374	0%	304,142	-	304,142	0%
--	---------	---------	----	---------	---	---------	----

Public Works

Activities assigned to this function include maintenance and operation of non-water and wastewater utility infrastructure. This would include primarily streets and drainage structures but also includes sidewalks, traffic signs, public rights-of-way, etc.

In prior years, "Sanitation" or the collection and recycling of trash function was placed in the Utility Fund. For 2018-19 this activity has been moved to the General Fund as it is properly classified as a Public Works activity rather than a Public Utility.

This section of the budget contains proposed estimates of expenses for these two functions as shown in the charts contained herein.

Street and Other Infrastructure Maintenance

This portion of the Budget includes fiscal information on that portion of work done by Public Works Crews responsible for maintaining infrastructure associated with and funded by general fund revenues. These responsibilities include maintenance, renovation and improvements to streets, drainage systems, traffic signs, rights-of-way, etc.

Staffing:

PUBLIC WORKS-General Fund							
		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Public Works Director	12	1	1	1	1.00	1.00	1.00
Foreman	7	1	1	1	1.00	1.00	1.00
Equip. Op. III	5	1	1	1	1.00	1.00	1.00
Equip. Op. VI	-	1	1	1	1.00	1.00	1.00
Equip. Op. II	4	1	1	1	1.00	1.00	1.00
Laborer III	3	1	1	1	1.00	1.00	1.00
Laborer II	2	1	1	1	1.00	1.00	1.00
Laborer I	1	1	1	1	1.00	1.00	1.00
ST -Laborer I		1	1	1	1.00	1.00	1.00
Admin Assistant	2	1	1	1	1.00	1.00	1.00
Total		10	10	10	10.00	10.00	10.00

FY 2018-19 Proposed Operating Budget

Public Works

Streets and Infrastructure Maintenance

015

Annual Appropriations

Salaries and Benefits

	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
Base Salaries	359,910	389,147	1%	391,388	5,200	396,588	2%
Overtime	9,322	14,970	-25%	11,250	1,406	12,656	-15%
Social Security	29,044	31,189	5%	32,739	-	32,739	5%
Muni. Retirement Sys.	55,160	59,183	0%	59,420	945	60,365	2%
Worker's Comp.	60,202	27,796	18%	32,739	-	32,739	18%
Medical Insurance	56,330	63,575	18%	75,026	-	75,026	18%
Unemploy. Insurance	2,018	1,701	0%	1,701	-	1,701	0%
Longevity Pay	7,455	7,280	-23%	5,615	30	5,645	-22%
Car Allowance	7,297	7,200	0%	7,200	-	7,200	0%
Subtotal	586,739	602,041	2%	617,078	7,581	624,659	

Supplies and Materials

Office Supplies	2,579	2,237	3%	2,300	-	2,300	3%
Janitorial Supplies	883	-	0%	-	-	-	0%
Minor Supplies	3,790	5,805	-57%	2,500	-	2,500	-57%
Safety Supplies	-	-	0%	2,500	-	2,500	100%
Tools	1,070	1,369	3%	1,410	-	1,410	3%
Street Maint. Supplies	133,484	108,854	1%	110,000	40,000	150,000	38%
Chemicals	648	535	12%	600	-	600	12%
Fuel	16,574	17,052	10%	18,752	-	18,752	10%
Uniforms	5,380	4,053	4%	4,200	-	4,200	4%
Subtotal	164,409	139,905	2%	142,262	40,000	182,262	

Services/Other Charges

Street Maint. Prog.	5,159	-	0%	-	-	-	0%
TxDOT Highway Maint.	63,816	5,000	0%	5,000	-	5,000	0%
Traffic Controls	5,491	10,227	3%	10,500	-	10,500	3%
Crackseal Program	15,616	-	0%	15,000	-	15,000	0%
Street Lighting	-	108,000	-15%	92,029	-	92,029	-15%
Contract Services	266	44,628	-10%	40,000	-	40,000	-10%
Professional Services	61,623	376	1%	380	-	380	1%
Equipment Maint.	29,207	33,930	-23%	26,000	-	26,000	-23%
Vehicle Maintenance	8,726	6,565	0%	6,565	-	6,565	0%
Utilities	-	10,600	-38%	6,600	-	6,600	-38%
Information Tech.	-	14,050	3%	14,472	-	14,472	3%
Dues & Memberships	966	724	4%	750	-	750	4%
Travel & Training	2,017	692	1%	700	-	700	1%
Capital Equipt. Lease	76,451	44,376	-3%	42,908	-	42,908	-3%
Other	-	1,000	0%	1,000	-	1,000	0%
Subtotal	269,338	280,168	-7%	261,904	-	261,904	-7%

Capital Outlay

	8,635	-	0%	-	-	-	0%
--	-------	---	----	---	---	---	----

TOTALS

	1,029,120	1,022,114	0%	1,021,244	47,581	1,068,825	5%
--	-----------	-----------	----	-----------	--------	-----------	----

Sanitation

Trash collection and disposal plus recycling services have been contracted out by the City to Republic/Allied Waste since September of 2012. In April of this year an amendment to the existing contract was negotiated for an additional five-year term. Terms of the new agreement required a 15% increase in Commercial Rates effective in May 2018 but delayed a larger increase (22%) in residential rates until April of 2019. It should be noted that since 2012, residential rates have only been adjusted a little over 7% from \$15.25 per month to \$16.37 which translates to less than 1% per year.

The 15% increase in commercial rates was put into effect in April of this year but residential rates were not changed. While the 22% increase could be delayed until April of 2019, it is recommended that the rates be changed effective October 1, 2018 with a 12% increase (from \$16.37 per month to \$18.33) on October 1st for the entire year and then adjusted in October 2019 to catch up with the difference needed to cover the Contractors cost of service to the City. This would generate the same amount of revenue for the fiscal year as an increase of \$3.60 (22%) effective April 2019 for next fiscal year.

Public Works Annual Appropriations	Sanitation			015-010			
	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
<u>Services/Other Charges</u>							
Solidwaste Collection							
Services	-	-		803,502	-	803,502	100%
Subtotal	-	-		803,502	-	803,502	100%
TOTALS	-	-		803,502	-	803,502	100%



Planning and Community Development

Planning and Zoning

The Planning and Community Development Department is responsible for the City's long-range planning policy, review and approval of development in addition to zoning, building safety, code enforcement, housing and redevelopment for the City of Elgin. The department works to ensure that new construction and additions to existing structures meet the policies and guidelines that have been established for public safety, zoning and development. The Community Development Department ensures that all development is consistent with State Law, Building Codes, the General Plan and Development Code.

The department staff work together to protect life and property, while improving quality of life and the environment. Community Development also works with various city commissions that help guide and advise the City Council regarding growth in the City. Many projects that come before the City for review are presented to one or more commissions or committees for recommendations to the City Council.

Staffing:

Planning and Zoning Dept.		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Planning and Zoning Director	12	1	1	1	1.00	1.00	1.00
Admin. Assistant II	2	1	1	1	1.00	1.00	1.00
Total		2	2	2	2.00	2.00	2.00

Code Enforcement		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Code Enforcement Officer	4	1	1	1	1.00	1.00	1.00
Total		1	1	1	1.00	1.00	1.00

Planning and Community Development
Planning and Zoning
015

Annual Appropriations	FY 2016-17	FY 2017-18	% Diff.	FY 2018-19			% Diff.
	Actual	Amend.		St Line.	Prog. Chng	Total	
<u>Salaries and Benefits</u>							
Base Salaries	101,754	104,151	-2%	101,920	-	101,920	-2%
Overtime	1,425	3,352	19%	4,000	-	4,000	19%
Social Security	8,650	8,849	1%	8,951	-	8,951	1%
Muni. Retirement Sys.	15,684	16,742	-1%	16,627	-	16,627	-1%
Worker's Comp.	4,282	2,472	-74%	639	-	639	-74%
Medical Insurance	13,098	13,318	13%	15,005	-	15,005	13%
Unemploy. Insurance	3,010	324	5%	340	-	340	5%
Longevity Pay	342	3,070	2%	3,130	-	3,130	2%
Car Allowance	7,297	7,200	0%	7,200	-	7,200	0%
<i>Subtotal</i>	155,542	159,478	-1%	157,812	-	157,812	-1%
<u>Supplies and Materials</u>							
Office Supplies	3,575	3,419	17%	4,000	-	4,000	17%
Postage	-	4,000	0%	4,000	-	4,000	0%
Janitorial/Bldg supplies	448	-	0%	-	-	-	-
Minor Supplies	241	590	-58%	250	-	250	-58%
Forms for Printing	608	-	0%	-	-	-	-
Printing/Publishing	578	1,440	-51%	700	-	700	-51%
<i>Subtotal</i>	5,451	9,449	-5%	8,950	-	8,950	-
<u>Services/Other Charges</u>							
Buildings & Grounds	2,011	5,100	-2%	5,000	-	5,000	-2%
Professional Services	89,274	80,000	0%	80,000	-	80,000	0%
Information Tech.		9,200	-18%	7,500	4,875	12,375	35%
Engineering		3,000	-100%	-	-	-	-100%
Filing Fees	1,500	3,000	-100%	-	-	-	-100%
Utilities- Telephone	-	5,400	-58%	2,245	-	2,245	-58%
Utilities- Electric	-	2,700	69%	4,565	-	4,565	69%
Utilities- Gas	-	725	3%	747	-	747	3%
Office Machinery Maint.	38		0%	-			
Vehicle Maint.	120		0%	-			
Dues & Memberships	1,000	766	0%	766	-	766	0%
Travel & Training	768	1,051	14%	1,200	-	1,200	14%
Legal Services	-	5,000	20%	6,000	-	6,000	20%
<i>Subtotal</i>	94,712	115,942	-7%	108,023	4,875	112,898	-3%
<u>Capital Outlay</u>							
* Capital Equipt. Lease	-	-	0%	-	6,754	-	100%
<i>Subtotal</i>	-	-	0%	-	6,754	-	100%
TOTALS	255,704	284,869	-4%	274,785	11,629	279,660	-2%

* Lease of wide format color Printer KIP 860.

Code Enforcement

Planning and Community Development

Code Enforcement

Annual Appropriations	FY 2016-17	FY 2017-18	% Diff.	FY 2018-19			% Diff.
	Actual	Amend.		St Line.	Prog. Chng	Total	
Salaries and Benefits							
Base Salaries	68,609	73,777	-2%	72,238	-	72,238	-2%
Overtime	4,582	3,302	-59%	1,349	-	1,349	-59%
Social Security	5,811	5,837	-2%	5,706	-	5,706	-2%
Municipal Retirement Sys	10,958	11,051	-4%	10,599	-	10,599	-4%
Workman's Compensation	5,983	5,386	-86%	756	-	756	-86%
Medical Insurance	13,199	14,326	5%	15,005	-	15,005	5%
Unemployment Insurance	342	340	0%	340	-	340	0%
Longevity Pay	280	400	30%	520	-	520	30%
Subtotal	109,765	114,420	-7%	106,513	-	106,513	-7%
Supplies and Materials							
Office Supplies	421	500	-70%	150	-	150	-70%
Printing	88	244	-100%	-	-	-	-100%
Fuel	2,100	2,673	-44%	1,500	-	1,500	-44%
Tools	-	350	-100%	-	-	-	-100%
Uniforms	1,703	880	-60%	350	-	350	-60%
Subtotal	4,312	4,647	-57%	2,000	-	2,000	-57%
Services/Other Charges							
Code Violation Abatemen	7,158	23,987	-79%	5,000	-	5,000	-79%
Filing Fees	1,500	2,500	-100%	-	-	-	-100%
Plan Review Fees	-	3,000	-100%	-	-	-	-100%
Utilities	-	2,264	-100%	-	-	-	-100%
Information Technology	-	9,775	-73%	2,600	5,835	8,435	-14%
Dues & Memberships	213	1,000	-100%	-	-	-	-100%
Travel & Training	4,847	2,643	-5%	2,500	-	2,500	-5%
Abandoned Struct. Rem.	7,281	-	100%	10,000	-	10,000	100%
Office Machine/Equipt.	107	-	-100%	-	-	-	-100%
Vehicle Maintenance	3,505	2,196	-54%	1,000	-	1,000	-54%
Subtotal	24,611	47,364	-55%	21,100	5,835	26,935	-43%
Capital Outlay							
Capital Equipt. *	2,749	-	-	-	31,990	-	100%
TOTALS	141,436	166,431	(1)	129,613	37,825	135,448	-19%

* Purchase of New Pick-up in 2018-19



Community Development

The Community Development Department implements the Main Street program, manages the Certified Local Government program including historic district ordinance reviews, provides transportation planning, regional participation in CAMPO, grant writing, grant administration support, has secured over \$4 million in grant funding for the community, community outreach through the E-newsletter, social media and general press, implements the Film Friendly program for the City, manages the Adopt a Spot program, and implements the Hogeye Festival, Sip Shop and Stroll, and community events throughout the year, as well as serving as the special event liaison for parades and other community special events.

Staffing:

Community Development		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Director of Comm. Development	15	1	1	1	1.00	1.00	1.00
Admin. Assistant II	2	1	1	1	1.00	1.00	1.00
Total		2	2	2	2.00	2.00	2.00

Community Development

011

Annual Appropriations	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
<u>Salaries and Benefits</u>							
Base Salaries	108,603	114,878	-2%	113,069	-	113,069	-2%
Overtime	-	281	-100%	-	-	-	0%
Social Security	9,047	9,585	-1%	9,462	-	9,462	-1%
Municipal Retire. Sys.	17,019	18,130	-3%	17,575	-	17,575	-3%
Worker's Comp.	679	2,027	-75%	509	-	509	-75%
Medical Insurance	13,341	15,181	-1%	15,005	-	15,005	-1%
Unemployment Ins.	342	356	-4%	340	-	340	-4%
Longevity Pay	2,495	2,555	2%	2,615	-	2,615	2%
Car Allowance	7,297	7,200	0%	7,200	-	7,200	0%
Subtotal	158,823	170,193	-3%	165,775	-	165,775	-3%
<u>Supplies and Materials</u>							
Office Supplies	385	1,000	0%	1,000	-	1,000	0%
Minor Supplies	-	1,000	0%	1,000	-	1,000	0%
Postage	-	750	-33%	500	-	500	-33%
Printing	100	1,000	0%	1,000	-	1,000	0%
Subtotal	485	3,750	-7%	3,500	-	3,500	
<u>Services/Other Charges</u>							
Summer Youth Prog.	8,510	1,721	-100%	-	-	-	####
Elgin Local Landmark	-	2,000	0%	2,000	-	2,000	0%
Communications	-	500	0%	500	-	500	0%
Professional Serv.	4,323	3,200	9%	3,500	-	3,500	9%
Special Events	6,822	7,000	25%	8,750	-	8,750	25%
Utilities	-	10,425	3%	10,750	-	10,750	3%
Information Tech.	1,988	4,700	2%	4,800	-	4,800	2%
Dues & Memberships	1,386	1,750	3%	1,800	-	1,800	3%
Travel & Training	3,302	3,500	4%	3,650	-	3,650	4%
Other	24	24	-100%	-	-	-	####
Subtotal	26,355	34,820	3%	35,750	-	35,750	3%
<u>Capital Outlay</u>	2,800	-	0%	-	-	-	0%
TOTALS	188,464	208,763	-2%	205,025	-	205,025	-2%

Culture and Leisure

Functions sponsored by the City in this category add to its livability by providing facilities and venues for its citizen to pursue activities that contribute to healthy minds and bodies.

Library

The Elgin Public Library provides the community with a variety of programs and services. Its extensive collection of books, DVDs, CDs, magazines, eBooks/ eAudio-books and eMagazines is enhanced with an online catalog, with remote access to 69 research databases. Adult classes offered are English as a second language, Citizenship. Adult programming includes two book clubs, travel club, crafts and movies. For younger readers, the Library offers Lapsit ad Story time, movies, crafts and the Summer reading program for all ages.



Staffing:

Library		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Library Director	10	1	1	1	1.00	1.00	1.00
Library Assist. III	2	1	1	1	1.00	1.00	1.00
Children's Lib.	4	1	1	1	1.00	1.00	1.00
Services Clerk I	-	1	1	1	1.00	1.00	1.00
Admin Assist. (PT)	1	1	1	1	0.50	0.50	0.50
Services Clerk I (PT)	2	1	1	1	0.50	0.50	0.50
Total		6	6	6	5.00	5.00	5.00

Non- Capital Outlay Requests:

ITEM	UNIT COST	COST	ANNUAL M&O COST	TOTAL COST
PUBLIC COMPUTER (2)	\$ 1,000.00	\$ 2,000.00	\$ 600.00	\$ 2,600.00
Regular routine replacement of public use workstations. (Installed November 2013) All are essential to maintain existing levels of service.				
PUBLIC LAPTOP COMPUTER (2)	\$ 800.00	\$ 1,600.00	\$ 600.00	\$ 2,200.00
Regular routine replacement of public use laptops (May 2011) All are necessary to maintain existing levels of service.				

STAFF COMPUTERS (2) \$ 1,000.00 \$ 2,000.00 \$ 600.00 \$ 2,600.00

Routine replacement of staff desktop computers (2/2014) and 1 laptop (11/2013). All are necessary to maintain existing levels of service.

NETWORK EQUIPMENT \$ 1,000.00 \$1,000.00 \$ 1,200.00 \$ 2,200.00

Routine replacement of network equipment such as server, color printer (11/2013), wi-fi access point (10/15), router, videoprojector (11/2010). All are essential for maintaining the existing level of service. In 2017 the library had 5449 computer uses and 16544 Wi-fi uses.

\$ 6,600.00 \$ 3,000.00 \$ 9,600.00

Culture and Leisure

Library

05

Annual Appropriations

FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
			St Line.	Prog. Chng	Total	

Salaries and Benefits

Base Salaries	167,161	182,036	-2%	177,557	-	177,557	-2%
Overtime	12	100	-100%	-	-	-	0%
Social Security	13,423	14,699	-1%	14,497	-	14,497	-1%
Municipal Retire. Sys.	21,297	22,708	-2%	22,156	-	22,156	-2%
Worker's Comp.	1,185	1,029	1%	1,035	-	1,035	1%
Medical Insurance	21,235	23,593	27%	30,011	-	30,011	27%
Unemployment Ins.	1,172	1,021	0%	1,021	-	1,021	0%
Car Allowance	7,297	7,200	0%	7,200	-	7,200	0%
Longevity Pay	5,585	3,290	7%	3,510	-	3,510	7%
<i>Subtotal</i>	238,367	255,676	1%	256,987	-	256,987	1%

Supplies and Materials

Office Supplies	4,061	3,370	-11%	3,000	-	3,000	-11%
Postage	-	1,920	-22%	1,500	-	1,500	-22%
Printing	1,001	854	17%	1,000	366	1,366	60%
Minor Supplies	3,226	3,987	13%	4,500	-	4,500	13%
<i>Subtotal</i>	8,288	10,131	-1%	10,000	366	10,366	2%

Services/Other Charges

Summer Reading Prog.	-	2,500	0%	2,500	1,800	4,300	72%
Books	14,204	11,269	24%	14,000	2,000	16,000	42%
Library Book Supplies	2,232	-	0%	-	-	-	0%
Books-Donations	2,334	1,526	-2%	1,500	-	1,500	-2%
Periodicals/Subscrip.	1,087	998	50%	1,500	-	1,500	50%
Information Tech.	2,015	17,000	0%	17,000	-	17,000	0%
Utilities Electric	-	22,300	-51%	10,973	-	10,973	-51%
Utilities Telephone	781	-	100%	7,760	-	7,760	100%
Contract Services	3,176	11,500	3%	11,845	-	11,845	3%
Special Events	4,598	-	0%	-	-	-	0%
Professional Serv.	-	4,032	-100%	-	-	-	0%
Dues & Memberships	1,647.30	690	1%	700	-	700	1%
Travel & Training	3,019	3,772	1%	3,800	-	3,800	1%
<i>Subtotal</i>	35,095	75,587	-5.3%	71,578	3,800	75,378	-0.3%

Culture and Leisure
Annual
Appropriations

Library

05

	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
<u>Non-Capital Outlay</u>							
General	646	-	0.0%	-	-	-	0.0%
IT Hardware- Computers	-	-	0.0%	5,600	-	5,600	100%
IT- Network Hardware	-	-	0.0%	1,000	-	1,000	100%
<i>Subtotal</i>	646	-	0.0%	6,600	-	6,600	100%
<u>Capital Outlay</u>	-	-	0.0%	-	-	-	0.0%
<i>Subtotal</i>	-	-	0.0%	-	-	-	0.0%
Department Totals	<u>282,396</u>	<u>341,394</u>	1.1%	<u>345,165</u>	<u>4,166</u>	<u>349,331</u>	2.3%



Parks and Recreation

The Department of Parks and Recreation is organized around five operating Divisions. The **Park Operation and Maintenance Division** is responsible for maintaining the City's parks.

Staffing:

Park Maintenance & Op.

Park Maintenance & Op.		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Director of Parks and Recreation	15	1	1	1	1.00	1.00	1.00
Laborer III	3	1	1	1	1.00	1.00	1.00
Laborer I	1	4	4	4	4.00	4.00	4.00
Administrative Asst.	1	1	1	1	1.00	1.00	1.00
Total		7	7	7	7.00	7.00	7.00

Non- Capital Outlay Requests:

- | <u>Classification (Desc.)</u> | <u>Model</u> | <u>Quant.</u> | <u>Justification</u> |
|--|--------------|---------------|--|
| 1.) Ford crew cab | F250 | 1 | The current primary parks' vehicle "Ghost" has been in fleet service since 2002. This new pickup truck would replace aging equipment with a more reliable solution. Transportation of the mowers and equipment to the city parks is dependent on consistent and reliable transportation. |
| 2.) 60" zero turn grasshopper mower 325D | | 2 | The current 4 mowers in our fleet are the most used tools in the parks system with the potential of running 1200 hours a year. These two new mowers would replace two of our most aged mowers. Due to their frequent use and common wear-and-tear this is necessary purchase to keep grass in the parks mowed regularly and effectively. |

Request for Non-vehicular/equipt. Capital Outlay:

- | <u>Classification (Desc.)</u> | <u>Model</u> | <u>Quant.</u> | <u>Justification</u> |
|-------------------------------------|--------------|---------------|---|
| 1.) Quality Turf Renovation machine | | 1 | The Quality Turf Renovation machine would attach to our current tractor and de-thatch, aerate, level, and serve as a vertical mower. This promotes a healthy turf in some of our most used parks. This creates an environment where patrons can use all areas of the grass without major imperfection being a hinderance. This machine will also be used to groom the ball fields which is increasing in use each year. |

Will there be an increase in productivity: ☒ Yes ☐ No

Productivity increase explanation:

Productivity will increase with the addition and change of position of our building maintenance operators in that more hands will help support the growing demands of the parks system. Additionally, adding the new vehicle, mowers, and turf machine will make grounds keeping quicker and more effective with this added equipment.

Parks and Recreation
Operations and Maint.
017

Annual Appropriations	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
<u>Salaries and Benefits</u>							
Base Salaries	285,629	334,098	-28%	240,501	-	240,501	-28%
Overtime	10,016	11,483	13%	12,972	-	12,972	13%
Social Security	22,497	26,880	-25%	20,072	-	20,072	-25%
Muni. Retirement Sys.	43,821	51,534	-27%	37,850	-	37,850	-27%
Worker's Comp.	16,663	19,408	-62%	7,336	-	7,336	-62%
Medical Insurance	52,826	60,612	-21%	48,134	-	48,134	-21%
Unemploy. Insurance	1,613	1,531	-22%	1,191	-	1,191	-22%
Car Allowance	7,297	7,200	0%	7,200	-	7,200	0%
Longevity Pay	1,390	2,030	-55%	915	-	915	-55%
Subtotal	441,753	514,776	-27%	376,170	-	376,170	(2)
<u>Supplies and Materials</u>							
Office Supplies	1,187	838	7%	900	-	900	7%
Minor Supplies	46,723	29,693	-16%	25,000	-	25,000	-16%
Chemicals	141	1,000	0%	1,000	-	1,000	0%
Printing	1,883	1,905	0%	1,905	-	1,905	0%
Fuel	8,443	7,500	-33%	5,000	-	5,000	-33%
Uniforms	3,397	4,300	-33%	2,900	-	2,900	-33%
Subtotal	61,775	45,236		36,705	-	36,705	
<u>Services/Other Charges</u>							
Prog./Special Events	13,422	7,227	-31%	5,000	-	5,000	-31%
Communications	128	57	-100%	-	-	-	0%
Buildings Maint. Renovati	119,580	110,000	-100%	-	-	-	0%
Grounds Maint. -Contract	-	-	0%	25,000	-	25,000	0%
Contract Services- Labor I	11,315	9,550	5%	10,000	-	10,000	5%
Utilities- Telephone	-	38,500	-86%	5,200	-	5,200	-86%
Utilities- Electric	-	-	0%	36,000	-	36,000	0%
Information Tech.	-	13,900	3%	14,317	-	14,317	3%
Equipment Maint.	4,788	1,582	58%	2,500	-	2,500	58%
Dues & Memberships	1,642	1,593	-81%	300	-	300	-81%
Travel & Training	2,685	2,230	-1%	2,200	-	2,200	-1%
Credit Card Fees	24		0%	-	-	-	0%
Capital Equipt. Lease	57,696	12,128	-1%	12,048	-	12,048	-1%
Non Capital Equipt.	833	-	0%	-	-	-	0%
Other	453	500	-100%	-	-	-	0%
Subtotal	212,566	197,267	-43%	112,565	-	112,565	-43%
<u>Capital Outlay</u>							
Ford crew Cab F250	-	-	0%	-	31,190	31,190	100%
60" zero turn mower (2)	-	-	0%	-	29,200	29,200	100%
Turf Renovation Machine	-	-	0%	-	12,000	12,000	100%
	-	-	0%	-	72,390	72,390	100%
TOTALS	716,093	757,279	-31%	525,440	72,390	597,830	-21%

The **Recreation Division** includes costs associated with operating and maintaining the City's new Rec center that opened in May of 2018.

Staffing:

Recreation Center		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Rec. Program Manager	7	1	1	1	1.00	1.00	1.00
Rec Facilities Assistant (PT)	1	9	9	11	4.50	4.50	5.50
Total		10	10	12	5.50	5.50	6.50

Request for Additional Positions (existing Classifications):

<u>Title</u>	<u>No.</u>	<u>Justification</u>
Recreation Center Facilities Attendant Part time	2	

Adding these two additional positions would allow operations of the Recreation Center to have a larger flexibility in scheduling. The Rec Center would have the option to open earlier and stay open later serving a broader customer base. These two additional employees would help us in caring for the Rec Center, scheduling and facilitating special events, and meeting with customers who rent our facilities outside of office hours.

Request for Non-vehicular/equipt. Capital Outlay:

<u>Classification (Desc.)</u>	<u>Model</u>	<u>Quant.</u>	<u>Justification</u>
Fitness on Demand workout software 1 @ \$199 per month - The Workout software would be housed in the multipurpose/studio room of the Recreation Center. This software would add to the variety of programming that we would be continuing to offer at the Rec Center. The software would allow patrons to choose their workout and follow a digital instructor at their leisure. This allows patrons of all athletic levels to utilize class-like instruction without having to hire multiple workout instructors. Therefore, minimizing staff impact. Additional funding to the IT line item for data use phones and security \$1400 per month - With the addition of a new facility comes the need for proper security, telecommunications, and internet for work stations. To have a full functioning and safe Rec Center it is necessary to have a security system in place 24/7 and access to internet to keep park staff and work flow effective and consistent.			

Will there be an increase in productivity: ☒ Yes ☐ No

Productivity increase explanation:

With the addition of two Rec Center Facilities Attendants, Fitness on Demand Software, and additional funding for IT needs we will be able to increase productivity by having more hands-on deck to meet the rising customer need and provide patrons with necessary items to make their experience at the Rec Center both efficient and purposeful.

Parks and Recreation
Recreation Center
016

Annual Appropriations	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
<u>Salaries and Benefits</u>							
Base Salaries	17,883	77,972	45%	112,736	20,800	133,536	71%
Overtime	-	500	0%	500	-	500	0%
Social Security	1,365	3,085	183%	8,727	1,617	10,344	235%
Muni. Retirement Sys.	2,593	5,627	2%	5,726	-	5,726	2%
Workman's Compensation	-	2,874	66%	4,771	884	5,655	97%
Medical Insurance	3,467	7,163	5%	7,503	-	7,503	5%
Unemployment Insurance	171	560	143%	1,361	340	1,701	204%
Subtotal	25,479	97,781	45%	141,324	23,641	164,965	69%
<u>Supplies and Materials</u>							
Office Supplies	-	500	3%	515	-	515	3%
Minor Supplies	743	5,185	3%	5,341	-	5,341	3%
Printing	-	-		1,000	-	1,000	100%
Uniforms	-	1,000	0%	1,000	-	1,000	0%
Subtotal	743	6,685	18%	7,856	-	7,856	18%
<u>Services/Other Charges</u>							
Contract Services	-	1,000	-100%	-	-	-	-100%
Utilities- Telephone	-	22,400	3%	3,500	16,800	20,300	-9%
Utilities- Electric	-	-	0%	19,787	-	19,787	100%
Utilities- Gas	-	-	0%	156	-	156	100%
Information Tech.	11,995	1,100	3%	1,133	2,400	3,533	221%
Equipment Maint.	275	1,800	103%	3,654	-	3,654	103%
Dues & Memberships	-	500	3%	515	-	515	3%
Travel & Training	38	1,000	203%	1,500	-	1,500	50%
Other	-	1,000	0%	1,000	-	1,000	0%
Subtotal	12,308	28,800	8%	31,245	19,200	50,445	75%
<u>Capital Outlay</u>							
	-	-		-	-	-	
TOTALS	38,531	133,266	35%	180,425	42,841	223,266	68%

Swimming Pool

Staffing:

Swimming Pool		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Pool Coordinator	-	1	1	1	0.25	0.25	0.25
Lifeguards (15)	-	15	15	15	3.75	3.75	3.75
Cashiers (4)	-	4	4	4	1.00	1.00	1.00
Total		20	20	20	5.00	5.00	5.00

Parks and Recreation

Swimming Pool

018

Annual Appropriations	FY 2016-17	FY 2017-18	% Diff.	FY 2018-19			% Diff.
	Actual	Amend.		St Line.	Prog. Chng	Total	
<u>Salaries and Benefits</u>							
Base Salaries	67,033	93,898	6%	99,120	-	99,120	6%
Social Security	5,128	6,703	14%	7,632	-	7,632	14%
Muni. Retirement Sys.	1,266	118	-100%	-	-	-	-100%
Worker's Compensation	309	4,306	-3%	4,173	-	4,173	-3%
Medical Insurance	2,325	-	0%	-	-	-	0%
Unemployment Insurance	1,274	1,663	-69%	510	-	510	-69%
Longevity Pay	-	1	-100%	-	-	-	0%
Subtotal	77,334	106,689	4%	111,435	-	111,435	
<u>Supplies and Materials</u>							
Office Supplies	157	136	3%	140	-	140	3%
Concession Products	4,062	3,494	186%	10,000	-	10,000	186%
Pool Supplies Minor Equi	12,490	-	0%	5,000	-	5,000	100%
Minor Supplies	1,578	2,036	3%	2,098	-	2,098	3%
Equipment Supplies	204	-	0%	-	-	-	0%
Chemicals	7,286	4,568	71%	7,800	-	7,800	71%
Uniforms	1,423	1,197	3%	1,233	-	1,233	3%
Subtotal	27,201	11,433	130%	26,271	-	26,271	130%
<u>Services/Other Charges</u>							
Special Events	199	63	-4%	60	-	60	-4%
Building Maint. Contract	-	572	-100%	-	-	-	-100%
Utilities - Telephone	-	11,450	-96%	420	-	420	-96%
Utilities - Electric	-	-	0%	5,200	-	5,200	100%
Information Tech.	-	3,000	3%	3,090	-	3,090	3%
Equipment Maint.	-	13,593	-63%	5,000	-	5,000	-63%
Travel & Training	1,932	2,844	5%	3,000	-	3,000	5%
Other	-	1,000	0%	1,000	-	1,000	0%
Subtotal	2,131	32,522	-45%	17,770	-	17,770	-45%
<u>Capital Outlay</u>	-	-	0%	-	-	-	
TOTALS	106,666	150,644	3%	155,476	-	155,476	3%

Fleming Center

This Division was eliminated as a separate entity and costs were folded into the following Department - Building Maintenance and Operations. For consistency and continuity, the Fleming Center Division is included here to show expenditure history for the department as a whole.

Parks and Recreation

Fleming Center

020

Annual Appropriations	FY 2016-17	FY 2017-18	% Diff.	FY 2018-19			%
	Actual	Amend.		St Line.	Prog. Chng	Total	Diff.
<u>Salaries and Benefits</u>							
Base Salaries	9,491	528	0%	-	-	-	-100%
Social Security	714	40	0%	-	-	-	-100%
Worker's Compensation	40	345	0%	-	-	-	0%
Unemployment Insurance	143	10	0%	-	-	-	-100%
Subtotal	10,388	923	-	-	-	-	
<u>Supplies and Materials</u>							
Office Supplies	-	151	0%	-	-	-	-100%
Printing	1,763	988	0%	-	-	-	0%
Minor Supplies	614	1,890	0%	-	-	-	-100%
Subtotal	2,377	3,029					
<u>Services/Other Charges</u>							
Buildings & Grounds *	1,991	9,800	0%	-	-	-	0%
Professional Services	560	187	0%	-	-	-	0%
Utilities	-	23,500	0%	-	-	-	0%
Information Technology	-	2,500	0%	-	-	-	0%
Equipment Maintenance	1,487	2,211	0%	-	-	-	0%
Subtotal	4,038	38,198	-	-	-	-	
<u>Capital Outlay</u>	-	-		-	-	-	
TOTALS	16,803	42,150		-	-	-	

Building Operations and Maintenance

Creation of this Division is the initial stage of establishing a Building Department that will eventually include all costs associated with operating and maintaining all the non-utility buildings owned by the City.

Staffing:

Building Op and Maintenance		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Maint. Custodian	1	3	3	4	3.00	3.00	4.00
Total		3	3	4	3.00	3.00	4.00

Department: Building Maintenance 020 Initiating Dept. Director: Parks

Request for Additional Positions (existing Classifications):

<u>Title</u>	<u>No.</u>	<u>Justification</u>
Building Maintenance I	1	
With the addition of a full-time maintenance employee we will be more effective in regularly maintaining and repairing city facilities. With the addition of a new city building there is a need to hire a level one maintenance employee to learn how to properly care for city buildings as the city expands its' services. This position will train under the current building maintenance operator with the hopes of becoming proficient in building maintenance and developing into a maintenance II operator.		

Request for Reclassification of Existing Positions:

<u>1.) Existing Title</u>	<u>No.</u>	<u>Pay Group</u>	<u>Suggested Title</u>	<u>No.</u>	<u>Pay Group</u>
Building Maintenance	1	017	Building Maintenance II	1	017

Justification: As building maintenance demands increase, with the addition of a new building, it is important that all current building maintenance is still taken care of effectively and efficiently along with maintenance of the new rec center. This can be accomplished by moving our current building maintenance operator to a position of Building Maintenance II and hiring a building Maintenance I position. This is consistent with the city job classification system in which position are expanded upon to the give current employees room to be promoted.

Parks and Recreation
Building Operation & Maint.
019

Annual Appropriations	FY 2016-17	FY 2017-18	% Diff.	FY 2018-19			%
	Actual	Amend.		St Line.	Prog. Chng	Total	Diff.
<u>Salaries and Benefits</u>							
Base Salaries	-	-	0%	93,439	29,260	122,699	0%
Overtime	-	-	0%	-	-	-	0%
Social Security	-	-	0%	7,195	2,253	9,448	0%
Muni. Retirement Sys.	-	-	0%	13,722	4,184	17,906	0%
Worker's Comp.	-	-	0%	5,158	1,715	5,296	0%
Medical Insurance	-	-	0%	22,508	7,503	30,011	0%
Unemploy. Insurance	-	-	0%	510	170	680	0%
Longevity Pay	-	-	0%	1,325	-	1,325	0%
Subtotal	-	-		143,857	45,085	187,365	-
<u>Supplies and Materials</u>							
Minor Supplies	-	-	0%	1,800	-	1,800	0%
Fuel	-	-	0%	2,500	-	2,500	0%
Uniforms	-	-	0%	800	-	800	0%
Subtotal	-	-		5,100	-	5,100	
<u>Services/Other Charges</u>							
Communications	-	-	0%	420	-	420	0%
Building Maint. Contract	-	-	0%	-	42,000	42,000	0%
Equipment Maint.	-	-	0%	250	-	250	0%
Subtotal	-	-		670	42,000	42,670	
<u>Capital Outlay</u>							
Totals	-	-	0%	149,627	87,085	235,135	0%
Park& Rec Totals	-	-	0%	1,010,968	202,316	1,211,707	0%

Request for Non-vehicular/equip. Capital Outlay:

<u>Classification (Desc.)</u>	<u>Model</u>	<u>Quant.</u>	<u>Justification</u>
1) New roof for Depot museum		1 @ \$21,000	
2) Soffit repainting and repair to dormers at the Depot museum building.		1 @ \$7000	
3) New roof for Chamber of Commerce building.		1 @ \$14,000	

Justification: Both the Depot Museum and the Chamber of Commerce building are in the building inventory and care of the city. Both these historical landmarks require specific care for their maintenance. Needs for the roof were made evident by the multiple repairs that were required this past fiscal year. Even with the repairs that were made, both roofs are continually declining and are in need of complete demo and re-roofing.

Utility Fund –

The Utility Fund is a proprietary fund operated on a business type basis, with the exception that it is not intended to turn a profit but simply cover its operating costs. To facilitate the analysis needed to allocate costs between water and sewer, the Utility Fund consists of two departments each for these systems plus a department for administration that includes utility billing.

Prior to the coming budget year, payments for satisfying annual principal and interest payments on utility related bonds, were set up as a division within the utility fund. For FY 2018-19 a Debt Service (I&S) Fund has been set up to centralize the collection of revenue and make payment on all the City's debt.

Budgetary information on the Debt Service Fund begins on page For its part, a new department labeled "Transfers Out" has been created to document the transfer of funds between the Utility Fund and others such as the General Fund, Capital Improvement Projects Fund and the aforementioned Debt Service Fund. In this way, total utility revenue may be collected in one fund, (the utility fund) rather than being parceled out for initial collection in other funds. This convention also provides better tracking of funds by allowing a mechanism to ensure water revenue is used for water related expenses and wastewater revenue is used for sewer related expenses.

Also beginning in FY 2018-19 the Sanitation (Trash Collection and Disposal) function is recommended to be transferred to the General Fund. Both revenue and expenses generated by this activity are found in the General Fund portion of the budget and will continue to be so going forward. This means that the increment between the City's cost, that is paid to the contractor for this service and the cost charged to the City's customers, will accrue to the benefit of the General Fund.

It should also be noted that the Community Development/Planning Department and Code Enforcement are also recommended to be moved to the General Fund. These changes in the accounting structure can perhaps best be seen in the chart on the following page. This Table contains a summary of major sources of Revenue and Expenditures broken down by Division for the Utility Fund. By excluding extraneous functions from water and sewer activities a clearer picture of revenue and expenditures is possible which makes analysis for rate setting much easier, more transparent and more accurate.

As explained with the General Fund, an amount of \$38,000 has been reserved in a liability account for the Utility Fund to cover i.) salary adjustments for Utility Fund employees including a recommended 2% Cost of Living Allowance; ii.) an allowance for merit increases for the subject fiscal year; and iii.) market adjustments for selected classifications that are below the average paid for comparable classifications in comparable jurisdictions.

Adoption of this Budget authorizes the City Manager to distribute an amount not to exceed the reserve amount for the purposes set forth above to be effective January 1, 2019. Adjustments to line item appropriations that reflect these changes will be included in the first Budget Amendment for the fiscal year 2018-19 Budget.

Summary Revenue and Expenditures

As reflected on the following chart, Utility Fund Revenue for FY 2018-19 shows a reduction of 14% from the previous year. This represents a drop of approximately \$1.2 million dollars which is primarily a result of removing the Sanitation function and the Planning/Community Development Department from the Utility Fund and moving them to the General Fund.

On the expenditure side, these same two functions have been eliminated while being transferred to the General Fund along with Debt Service Expenses. In the case of the latter, debt service has been rolled into "Transfers Out".

Utility Fund - Summary Revenue and Expenditures

Utility Fund Revenue (Resources)	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
Water Supply Service	2,151,362	2,552,402	4.0%	2,654,025	-	2,654,025	4.0%
Sewer Collection Service	1,813,118	2,383,242	3.8%	2,474,817	-	2,474,817	3.8%
* Sanitation/Recycling	972,784	978,299	0.0%	-	-	-	0.0%
New Service	18,995	57,372	-28%	41,515	-	41,515	-27.6%
Penalties	127,551	156,349	0.0%	156,349	-	156,349	0.0%
Miscellaneous Revenue	114,756	55,468	5.5%	58,500	-	58,500	5.5%
* Community Development	259,963	303,565	-100%	-	-	-	-100%
Transfer In (Debt Proceeds)	-	66,519	0.0%	-	-	-	0.0%
Total Funds Available	5,458,529	6,553,216	-18%	5,385,207	-	5,385,207	-18%

* These two activities have been transferred to the "General Fund" as well as the revenue generated from this service.

Expenditures

Administration	1,746,516	1,570,653	-63%	580,571	-	580,571	-63.0%
Water Treatment	365,315	525,770	-3%	508,539	85,440	593,978	13.0%
Water Distribution	497,976	534,447	-36%	341,772	1,000	342,772	-35.9%
Wastewater Collection	157,917	186,424	22%	227,256	8,630	235,886	26.5%
Wastewater Treatment	526,579	438,270	-12.7%	382,495	56,210	438,705	0.1%
* Debt Service	1,399,551	1,817,522	0%	-	-	-	-100%
Transfers Out	-	-	0%	3,107,744	48,000	3,155,744	0%
** Sanitation Recycling	743,517	732,976	0%	-	-	-	0%
** Community Development	407,329	431,506	0%	-	-	-	0%
Resources Used	5,844,699	6,237,567	-17%	5,148,376	199,279	5,347,655	-14.3%
Balance Remaining						37,552	

* Debt Service Expenses have been transferred to the "Debt Service" I&S Fund for FY 2018-19 and are covered by revenue from "Transfers Out" the next line item.

** These two activities have been transferred to the General Fund for FY 2018-19.

Revenue-

Water and Wastewater Utility operations are funded primarily through user fees. As the City grows, its utility infrastructure and service delivery systems need to be expanded and upgraded to meet the current and future needs of its citizens. To this end, design of a major expansion for the wastewater treatment plant was initiated in 2017. Plans will be completed this summer (2018). In addition, a new water well is being drilled and will come on line towards the end of this summer.

In anticipation of these projects, funding was provided through the sale of Tax and Revenue Certificate of Obligation Bonds series 2016. Because additional funds were needed to pay interest and principal on this new debt, it was necessary to increase water and sewer rates beginning October 1, 2017.

The Table beginning on this page contains a copy of estimated Revenue projected for the 2018-19 Budget year. These projections are based on current rates and appear to cover estimated expenditures into FY 2018-19 including operating expenses for both water and wastewater operations, debt service requirements and transfers out for other purposes. However, there is very little margin for error and depending on the type of weather experienced in the summer of 2019, total revenue could swing from 10% to 15% either way.

Revenue estimates are based on the assumption that the same rate of consumption among all classes of users as have been experienced in 2017 will continue in 2018. A 4% increase in water sales and sewer service charge revenue are anticipated due to the addition of new customers from 2017 to 2018 and into the new year.

FY 2018-19 Proposed Operating Budget

Utility Fund Revenue	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
<u>Water Supply/Treatment</u>							
Water Consumption	2,136,338	2,539,103	4.0%	2,640,667	-	2,640,667	4.0%
Aqua WSC	14,110	12,710	0.0%	12,710	-	12,710	0.0%
Bulk Water	914	589	10.0%	648	-	648	10.0%
Subtotal	2,151,362	2,552,402	4.0%	2,654,025	-	2,654,025	4.0%
<u>Sewer Collection/Treatment</u>							
Wastewater Collection	1,542,791	2,007,787	4.0%	2,088,098	-	2,088,098	4.0%
Travis MUD 14 - Sewer	270,327	375,455	3.0%	386,719	-	386,719	3.0%
Subtotal	1,813,118	2,383,242	3.8%	2,474,817	-	2,474,817	3.8%
<u>Sanitation/ Collection- Recycling Service</u>							
Solid Waste & Recycling	972,784	978,299	-100%	-	-	-	-100%
Subtotal	972,784	978,299	-100%	-	-	-	-100%

Revenue directed to General Fund

Utility Fund Revenue (Cont.)		FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
					St Line.	Prog. Chng	Total	
<u>New Service</u>								
Service Taps -Water	✓	6,600	6,992	5.0%	7,342	-	7,342	5.0%
Service Taps -Wastewater	✓	4,150	3,975	5.0%	4,174	-	4,174	5.0%
Meter Set Fee	✓	7,525	45,625	-34.2%	30,000	-	30,000	-34.2%
Transfer Fees	✓	720	780	-100%	-	-	-	-100%
Subtotal		18,995	57,372	-27.6%	41,515	-	41,515	-27.6%
<u>Penalties</u>								
Penalties	✓	80,826	85,842	0.0%	85,842	-	85,842	0.0%
Reconnect Fees	✓	46,725	40,017	0.0%	40,017	-	40,017	0.0%
Other		-	30,490	0.0%	30,490	-	30,490	0.0%
Subtotal		127,551	156,349	0.0%	156,349	-	156,349	0.0%
<u>Community Development</u>								
Permits		259,963	303,565	0.0%			-	0%
<u>Miscellaneous Revenue</u>								
Returned Checks	✓	1,770	1,390	8%	1,500	-	1,500	8%
Temporary Water Service		-	-	0%	-	-	-	0%
Interest Income	✓	68,103	15,350	-22%	12,000	-	12,000	-22%
Miscellaneous	✓	12,622	8,728	3%	9,000	-	9,000	3%
Refunds and Returns	✓	(800)	-	0%	-	-	-	0%
Credit Card Fees	✓	4,649	5,000	20%	6,000	-	6,000	20%
Internet Processing Fees	✓	28,413	25,000	20%	30,000	-	30,000	20%
Subtotal		114,756	55,468	5%	58,500	-	58,500	5%
Total Revenue		5,458,529	6,486,697	-17%	5,385,207	-	5,385,207	-17.0%
<u>Transfer In</u>		-	66,519	-100%	-	-	-	-100%
<u>From Fund Balance</u>		-	-	0.0%	-	-	-	-100%
Total Funds Available		<u>5,458,529</u>	<u>6,553,216</u>	-17.8%	<u>5,385,207</u>	<u>-</u>	<u>5,385,207</u>	-17.8%

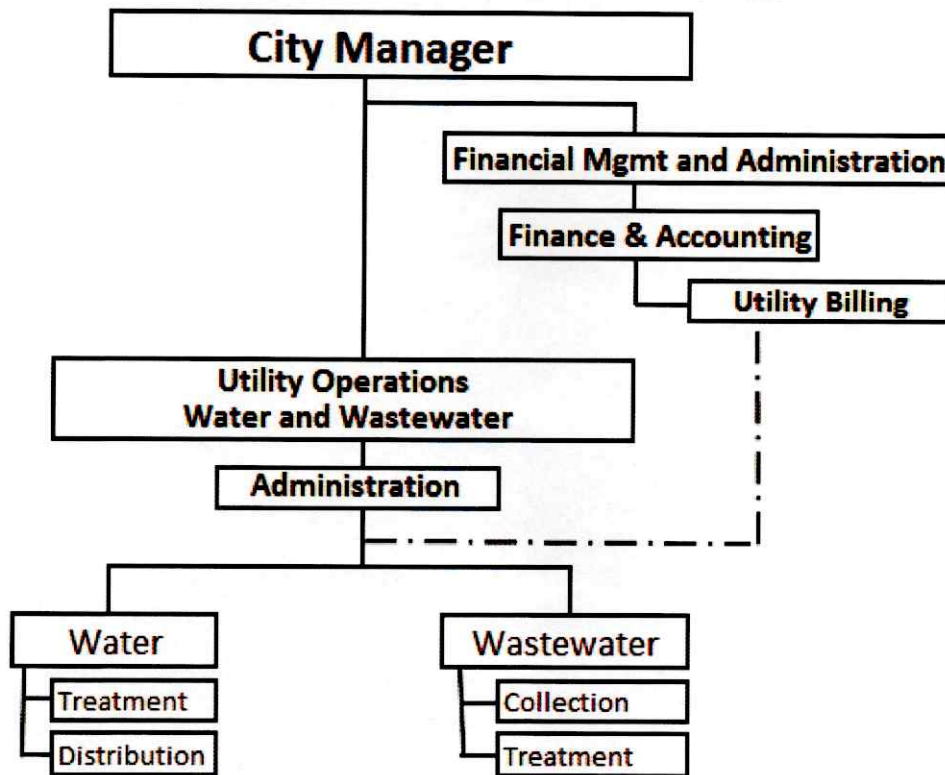
Revenue directed to General Fund

Expenditures-

Contrary to prior years, the Utility Fund contains proposed expenditures exclusively for Water and Sewer Operations. These are broken down into four operating Divisions and in Management and Administrative Support Division as shown on the Organizational Chart that appears on the following page.

The Administrative Division for Utilities Operations funds personnel that provide management of the department, the Director of Utilities as well as personnel assigned to the Utility Billing Section. While this latter section is in the Department of Finance, its sole functions are to collect water and sewer revenue from customers of those services and manage the billing functions. No changes are contemplated in the composition or classification of positions in this section.

City of Elgin - Water-Wastewater Utility Department



Staffing for the Administrative Division consists of 6.0 authorized positions as listed on the following table. No changes in the number of staff are proposed for the next fiscal year. Several classifications including that of Director of Utilities will be included in the compilation of survey data to determine the appropriateness of their current levels of compensation.

Administration - Utility Billing		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Director of Utilities	12	1	1	1	1.00	1.00	1.00
Utility Billing Supervisor	7	1	1	1	1.00	1.00	1.00
Receptionist	1	1	1	1	1.00	1.00	1.00
Utility Billing Clerk I	3	1	1	1	1.00	1.00	1.00
Meter Reader I	1	2	2	2	2.00	2.00	2.00
Total		6	6	6	6	6.00	6.00

Proposed Expenditures for the Administrative Division are listed on the following page. It shows a reduction of 75% from the previous year but this is mainly due to movement of the sanitation activity to the General Fund and “transfers out” which are now consolidated and handled in a separate Division.

Utility Fund

Annual
Appropriations

Administration - Utility Billing

22

Salaries and Benefits

	FY 2016-17 Actual Exp.	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
Base Salaries	167,862	170,732	39%	238,155	-	238,155	39%
Longevity Pay	405	700	377%	3,340	-	3,340	377%
Standby Pay	1,608	1,896	5%	2,000	-	2,000	5%
Overtime	4,019	4,286	-7%	4,000	-	4,000	-7%
Social Security	13,190	13,275	48%	19,611	-	19,611	48%
Municipal Retire. Sys.	25,106	25,241	44%	36,428	-	36,428	44%
Medical Insurance	29,440	35,816	22%	43,551	-	43,551	22%
Worker's Comp.	12,610	10,743	-56%	4,780	-	4,780	-56%
Unemployment Ins.	1,008	1,301	-22%	1,021	-	1,021	-22%
Subtotal	255,248	263,990	34%	352,886	-	352,886	34%

Supplies and Materials

Minor Supplies	-	2,563	1%	2,600	-	2,600	1%
Office Supplies	2,387	3,985	-12%	3,500	-	3,500	-12%
Safety Supplies/Equipt.	577	-	0%	-	-	-	0%
Small Tools	1,298	-	100%	1,000	-	1,000	0%
Postage	-	17,500	0%	17,500	-	17,500	0%
Printing	128	224	257%	800	-	800	257%
Uniforms	765	1,823	-45%	1,000	-	1,000	-45%
Fuel	5,033	3,932	-3%	3,800	-	3,800	-3%
Subtotal	10,188	30,026	1%	30,200	-	30,200	1%

Services/Other Charges

Solid Waste Collect.	747,991	725,264	-100%	-	-	-	-100%
Meters	4,766	65,000	54%	100,000	-	100,000	54%
Buildings & Grounds	766	762	0%	762	-	762	0%
Billing Services	13,567	13,084	-24%	10,000	-	10,000	-24%
Collection Expenses	833	500	0%	500	-	500	0%
CC Machine and Fees	27,715	24,223	24%	30,000	-	30,000	24%
Equipment Maint.	121	500	0%	500	-	500	0%
Information Tech.	22,439	23,859	0%	23,859	-	23,859	0%
Utilities- Electric	-	-	0%	1,169	-	1,169	0%
Utilities- Telephone	-	-	0%	5,628	-	5,628	0%
Utilities - Natural Gas	-	11,400	0%	11,400	-	11,400	0%
Contract Services	420	9,000	-100%	-	-	-	-100%
Engineering Services	-	-	0%	5,000	-	5,000	100%
Dues & Memberships	386	1,000	0%	1,000	-	1,000	0%
Travel & Training	2,638	4,167	0%	4,167	-	4,167	0%
Operating Transfers Out	765,209	1,121,029	-100%	-	-	-	-100%
Vehicle Maintenance	2,487	2,022	73%	3,500	-	3,500	73%
Payment in Lieu of Taxes	638,021	-	0%	-	-	-	0%
Miscellaneous	-	91	-100%	-	-	-	-100%
Subtotal	2,227,358	2,001,901	-90%	197,485	-	197,485	-90%

Non-Capital Outlay

IT Hardware- Computers	1,713	-	0%	2,000	-	2,000	100%
Subtotal	1,713	-		2,000	-	2,000	100%
Total	4,721,865	2,295,917	-75%	580,571	-	580,571	-75%

The increase of 34% in "Salaries and Benefits" over the previous year is due to the salary and benefits of the Director of Utilities being charged here rather than to water Distribution Division.

Apart from the reduction of Solid Waste Collection expenses and Operating Transfers Out, other expenses are consistent with prior year actuals. Funds for acquiring new meters however, were increased from \$65,000 to \$100,000 over the prior year to ensure that the meter replacement program gets back on track to replace meters that are more than 10 years old.

Water Service

Components of the water system include, source of supply (either ground water or surface water), transmission, treatment, storage and distribution. In larger systems, there are operation and maintenance budgets for each part of the process. In Elgin, the two water service operations include just treatment and distribution.

Water Treatment							
Authorized Positions	Grade	Number of Employees			Full Time Equiv. Positions		
		2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Plant Operator II	4	0	1	1	1.00	1.00	1.00
Plant Operator I	3	1	0	0	1.00	1.00	1.00
Total		1	1	1	2.00	2.00	2.00

FY 2018-19 Proposed Operating Budget

Utility Fund		Water Treatment					23
Annual Appropriations	FY 2016-17	FY 2017-18	% Diff.	FY 2018-19			% Diff.
	Actual	Amend.		St Line.	Prog. Chng	Total	
<u>Salaries and Benefits</u>							
Base Salaries	83,611	85,493	-3.3%	82,638	-	82,638	-3.3%
Longevity Pay	1,230	1,350	8.9%	1,470	-	1,470	8.9%
Standby Pay	4,163	4,108	0.0%	4,108	-	4,108	0.0%
Overtime	13,560	15,467	0.0%	15,468	-	15,468	0.0%
Social Security	7,801	7,737	-0.9%	7,667	-	7,667	-0.9%
Municipal Retire. Sys.	14,823	14,685	-3.0%	14,242	-	14,242	-3.0%
Medical Insurance	13,504	13,274	9%	14,517	-	14,517	9%
Worker's Comp.	7,905	8,755	-35%	5,666	-	5,666	-35%
Unemployment Ins.	342	340	0.0%	340	-	340	0.0%
Subtotal	146,940	151,209	-3.4%	146,116	-	146,116	-3.4%

Utility Fund

Water Treatment (Cont.)

23

Annual
Appropriations

FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
			St Line.	Prog. Chng	Total	

Supplies and Materials

Office Supplies	623	717	3.0%	739	-	739	3.0%
Janitorial Bldg Supp.	245	-	0.0%	-	-	-	0.0%
Safety Supplies	479	864	-71%	250	-	250	-71%
Minor tools	680	-	0.0%	1,000	-	1,000	0.0%
Uniforms	847	919	3.0%	947	-	947	3.0%
Chemicals	24,676	18,314	9.2%	20,000	-	20,000	9.2%
Fuel	4,051	4,047	48%	6,000	-	6,000	48%
<i>Subtotal</i>	31,602	24,861	16.4%	28,936	-	28,936	16.4%

Services/Other Charges

Pumps and Motors	45,670	20,313	-1.5%	20,000	-	20,000	-1.5%
Well Maintenance	15,226	10,134	-1.3%	10,000	-	10,000	-1.3%
Water Plant Maint.	21,626	21,442	2.6%	22,000	-	22,000	2.6%
Water Tank Maint.	7,206	-	0.0%	-	9,500	9,500	0.0%
Buildings & Grounds	476	500	80.0%	900	-	900	80%
Equipt/Mach Maint.	635	-	0.0%	2,000	-	2,000	100%
Vehicle Maintenance	1,032	1,368	9.6%	1,500	-	1,500	9.6%
Utilities- Telephone	-	-	0.0%	18,000	-	18,000	0.0%
Utilities- Electric	-	196,250	-18.0%	160,949	-	160,949	-18%
Telemetry System	8,725	8,136	0.8%	8,200	-	8,200	0.8%
Information Tech.	-	4,800	-58.3%	2,000	200	2,200	-54.2%
Travel & Training	1,227	679	17.8%	800	-	800	17.8%
Professional Serv.	2,110	2,727	151.2%	6,850	-	6,850	151%
Dues & Memberships	-	128	0.0%	128	-	128	0.0%
Lost Pines User Fee	68,161	68,160	0.0%	68,160	-	68,160	0.0%
Testing/Lab Fees	3,244	2,948	69.6%	5,000	-	5,000	69.6%
TCEQ Operating Fee	11,439	12,115	-67.0%	4,000	-	4,000	-67%
<i>Subtotal</i>	186,773	349,700	-5.5%	330,487	9,700	340,187	-3%

Non-Capital Outlay

IT Hardware- Computers	-	-	0%	1,000	-	1,000	100%
Power Hand Tools Equip	-	-	100%	2,000	-	2,000	100%
<i>Subtotal</i>	-	-	100%	3,000	-	3,000	100%

Capital Outlay

1/2 ton Pick-up	-	-	0%	-	31,990	31,990	100%
Kubota Tractor Bucket	-	-	0%	-	36,440	36,440	100%
Zero turn Mower *	-	-	0%	-	7,310	7,310	100%
<i>Subtotal</i>	-	-	0%	-	75,740	75,740	100%

TOTALS 365,315 525,770 -3.3% 508,539 85,440 593,978 13%

* Split costs with Wastewater 50-50 Dept 26

Water Treatment -Capital Outlay

<u>Item</u>	<u>Unit Cost</u>	<u>M&O Cost</u>	<u>Total Cost</u>
TCEQ Operational Fee:	\$9,000	\$0	\$9,000
TCEQ charges annual fees for water and waste water. This year both fees were charged to line item 02-88060-023 in the amount of \$11,439.23. \$8,450.05 should have been charged to department 26 (wastewater treatment) and \$2,989.18 to department 23 (Water Treatment). We need to increase the line item on department 23 to \$4,000.00 and create a line item in department 26 with a budget amount of \$9,000.00.			

<u>Item</u>	<u>Unit Cost</u>	<u>M&O Cost</u>	<u>Total Cost</u>
Pickup Truck	\$31,990	\$1,000	\$31,990
Replacement: Routine upgrade of departmental operations and maintenance vehicle heavily utilized in general performance of departmental duties. 1/2 ton, supercrew cab, will replace current truck that is 9 years old. The supercrew cab is requested so that more than two employees can be transported to investigation sites or training.			
Kubota M7060HD Tractor	\$36,441.	\$1,000 12,700	\$36,440.20
Addition: The accessories for the unit include: bucket, and pallet forks. Justification for this item is to be able to offload palletized equipment and chemicals from delivery trucks. There is no loading dock or forklift currently at the water treatment plant forcing us to receive shipments at 1135 Swenson and then re-load on a trailer and drive the backhoe all the way to the plant and back on County Roads.			
Zero Turn Mower	\$14,619	\$1,000	\$14,619
Model: Kubota ZD1211L-72. The current unit is a 2009 model with extensive wear and tear and maintenance costs are increasing. There are also other safety concerns with the unit.			

Water Distribution-

Activities included under the Water Distribution component of the system include maintenance and operation of transmission and storage facilities. Following is the roster of Authorized Positions followed by proposed estimates of costs for 2018-19.

Water Distribution

Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Utilities Forman	7	1	1	1	1.00	1.00	1.00
Equipt. Oper. II	4	1	1	1	1.00	1.00	1.00
Equipt. Oper. I	3	1	1	1	1.00	1.00	1.00
Water Laborer III	3	1	1	1	1.00	1.00	1.00
Total		4	4	4	4.00	4.00	4.00

Utility Fund

Water Distribution

24

Annual Appropriations	FY 2016-17	FY 2017-18	%	FY 2018-19			%
	Actual	Amend.	Diff.	St Line.	Prog. Chng	Total	Diff.
<u>Salaries and Benefits</u>							
Base Salaries	212,897	217,992	-32%	148,138	-	148,138	-32%
Longevity Pay	11,110	8,940	-48%	4,660	-	4,660	-48%
Standby Pay	2,398	4,108	-51%	2,000	-	2,000	-51%
Overtime	17,859	15,726	40%	21,999	-	21,999	40%
Social Security	18,317	17,528	-23%	13,459	-	13,459	-23%
Municipal Retire. Sys.	35,753	34,680	-28%	25,000	-	25,000	-28%
Medical Insurance	32,208	33,179	-12%	29,034	-	29,034	-12%
Worker's Comp.	17,812	19,289	-48%	9,946	-	9,946	-48%
Unemployment Ins.	855	851	-20%	680	-	680	-20%
Car Allowance	7,297	7,200	-100%	-	-	-	-100%
Subtotal	356,506	359,493	-29%	254,916	-	254,916	-29%
<u>Supplies and Materials</u>							
Office Supplies	451	816	23%	1,000	-	1,000	23%
Janitorial Bldg. Supp.	119	-	0%	-	-	-	0%
Minor Supplies	828	2,911	-48%	1,500	-	1,500	-48%
Small Tools	1,146	-	0%	1,000	-	1,000	0%
Bedding Material	9,003	8,302	2%	8,500	-	8,500	2%
Chemicals	78	602	-100%	-	-	-	0%
Fuel	11,099	21,113	-72%	6,000	-	6,000	-72%
Uniforms	2,912	2,269	0%	2,270	-	2,270	0%
Subtotal	25,638	36,013	-44%	20,270	-	20,270	-44%
<u>Services/Other Charges</u>							
Bldgs & Grounds	396	171	17%	200	-	200	17%
Mains and Valves	35,620	27,653	-35%	18,000	-	18,000	-35%
Hydrants/Valves	2,983	611	309%	2,500	-	2,500	309%
Water Lines	47,714	38,956	-49%	20,000	-	20,000	-49%
Equipt. Maint.	10,038	7,903	-37%	5,000	-	5,000	-37%
Rentals	-	461	-100%	-	-	-	0%
Utilities- Telephone	-	2,700	-71%	776	-	776	-71%
Utilities- Electric	-	35,700	-100%	-	-	-	0%
Information Tech.	-	7,900	-68%	2,500	1,000	3,500	-56%
Dues & Memberships	222	500	-50%	250	-	250	-50%
Travel & Training	1,697	747	101%	1,500	-	1,500	101%
Cap. Equipt. Lease	6,423	8,160	0%	8,160	-	8,160	0%
Vehicle Maint.	3,759	4,796	-2%	4,700	-	4,700	-2%
Non Cap. Outlay	6,981	-	0%	-	-	-	0%
Prof. Services	-	2,683	-100%	-	-	-	0%
Subtotal	115,833	138,941	-54%	63,586	1,000	64,586	-54%

Utility Fund

Water Distribution (Cont.)

24

Annual
Appropriations

FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
			St Line.	Prog. Chng	Total	

Non-Capital Outlay

IT Hardware- Computers	-	-	100%	1,000	-	1,000	100%
Power Hand Tools Equipt.	-	-	100%	2,000	-	2,000	100%
<i>Subtotal</i>	-	-	100%	3,000	-	3,000	100%

Capital Outlay

Heavy Duty F550*	-	-	0%	-	-	-	0%
<i>Subtotal</i>	-	-	0%	-	-	-	0%

TOTALS 497,976 534,447 -36% 341,772 1,000 342,772 -36%

*F550 two ton work truck - cost to be split with waste water Dept 26. Total cost is \$116,500 but will be financed over 5 years through a commercial loan.

The 29% reduction in Salaries and benefits reflect the movement of partial costs associated with the Utilities Director position to Administration. The 44% reduction in Supplies and materials is due to a more proper alignment of costs between the divisions for this expense.

Services and Other Charges shows a reduction of 54%. In the previous reporting periods, small capital improvements for line replacements, hydrants and valves for example were reported as operating expenses. To capture these costs for capitalizing improvements to fixed assets, they will be recorded in the Capital improvement budget in the future.

A reduction of \$35,700 for Electric utilities is a result of a detailed analysis of electric utility costs that re-distributed and re-allocated them to the proper divisional expense.

Water Distribution -Capital Outlay

<u>Item</u>	<u>Unit Cost</u>	<u>M&O Cost</u>	<u>Total Cost</u>
Pickup Truck	\$116,500	\$ 500	\$116,500

Addition: Upgrade of departmental operations and maintenance vehicle heavily utilized in general performance of departmental duties. F550, 2 ton, supercrew cab, will be an addition to the fleet (\$55,000). The supercrew cab is requested so that more than two employees can be transported to job sites. The amount above includes a Knap 6132DLR-44KJC crane body bed (\$ 34,950) as well as the price for the hydraulic crane (\$26,061).



Wastewater Collection

Activities included in Wastewater Collection include maintenance and operation of force mains, gravity lines, manholes and lift stations that are needed to transmit wastes from users to the wastewater treatment plant. Following is a list of Authorized Positions needed to operate and maintain the facilities in this Division.

Wastewater Collection

Authorized Positions	Grade	Number of Employees			Full Time Equiv. Positions		
		2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Water Laborer I	1	1	1	1	1.00	1.00	1.00
Plant Operator I (Wastewater)	3	1	1	1	1.00	1.00	1.00
Total		2	2	2	2	2	2

FY 2018-19 Proposed Operating Budget

Utility Fund

Wastewater Collection

28

Annual Appropriations	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
<u>Salaries and Benefits</u>							
Base Salaries	-	66,185	-2%	64,730	-	64,730	-2%
Longevity Pay	-	255	65%	420	-	420	65%
Standby Pay	-	2,608	-42%	1,500	-	1,500	-42%
Overtime	-	6,800	0%	6,800	-	6,800	0%
Social Security	-	4,244	33%	5,656	-	5,656	33%
Municipal Retire. Sys.	-	10,277	2%	10,505	-	10,505	2%
Medical Insurance	-	13,354	12%	15,005	-	15,005	12%
Worker's Comp.	-	4,048	-35%	2,615	-	2,615	-35%
Unemployment Ins.	-	340	0%	340	-	340	0%
Subtotal	-	108,111	0%	107,571	-	107,571	0%
<u>Supplies and Materials</u>							
Minor Supplies	315	596	-58%	250	-	250	-58%
Small Tools	2,738	-	0%	1,000	-	1,000	0%
Uniforms	1,261	1,000	0%	1,000	-	1,000	0%
Equipment	2,070	-	0%	-	-	-	0%
Bedding Material	3,300	1,511	132%	3,500	-	3,500	0%
Chemicals	40	1,000	-100%	-	-	-	0%
Fuel	-	2,000	25%	2,500	500	3,000	50%
Subtotal	9,724	6,107	35%	8,250	500	8,750	43%

Utility Fund

Wastewater Collection (Cont.)

28

Annual Appropriations	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
<u>Services/Other Charges</u>							
Manholes and Pipe	39,931	15,666	-23%	12,000	-	12,000	-23%
Lift Stations /Pumps	29,180	26,580	-6%	25,000	-	25,000	-6%
Traffic Controls	3,727	1,010	-100%	-	-	-	0%
Equipment Maint. WWTP	-	-	0%	3,000	-	3,000	0%
Vehicle Maintenance	744	1,088	10%	1,200	-	1,200	10%
Utilities - Electricity	-	14,562	288%	56,535	-	56,535	288%
Information Tech	-	3,600	0%	3,600	-	3,600	0%
Travel & Training	342	1,000	-75%	250	-	250	-75%
Dues & Memberships	111	200	-100%	-	-	-	0%
Legal Services	-	500	-50%	250	-	250	-50%
Util- Elm Creek Water	-	-	100%	600	-	600	100%
Cap METRO Ease. Fees	6,141	8,000	-19%	6,500	-	6,500	-19%
Subtotal	80,176	72,206	51%	108,935	-	108,935	51%
<u>Non-Capital Outlay</u>							
Hand tools	-	-	0%	2,500	-	2,500	100%
Subtotal	-	-		2,500	-	2,500	100%
<u>Capital Outlay</u>							
Capital Equipment	3,905	-		-	-	-	0%
Kubota Four Wheeler	16,111	-		-	-	-	0%
Camera	48,000	-		-	-	-	0%
Pro Track Crawler Camera	-	-			8,130	8,130	100%
Vacuum Truck *	-	-	0%	-	-	-	0%
Subtotal	68,016	-	-	-	8,130	8,130	0%
TOTALS	157,917	186,424	22%	227,256	8,630	235,886	27%

* To be purchased by Commercial Loan - see I&S Debt Service Fund (\$367,708)

Item	Unit Cost	M&O Cost	Total Cost
Vacuum Truck	\$367,708	\$ 2,000	\$367,708

Addition: Upgrade of departmental operations and maintenance vehicle heavily utilized in general performance of departmental duties. Freightliner 114SD/Camel 900, will be an addition to the fleet with the following features jetter to clear main gravity lines, vacuum to clean manholes and lift stations. This equipment can also be used for hydro excavating to locate underground utilities. We currently utilize a third party to vacuum lift stations and manholes.

ProTRACK Crawler Camera	\$8,130	\$1,000	\$8,129.63
--------------------------------	----------------	----------------	-------------------

Addition: This camera would be used in clay pipe main lines where our current camera may get stuck. This camera has a different tracking system that is ideal for clay pipes. The cameras are used to visually inspect the sewer lines looking for breaks, separations and inflow & infiltration areas in our waste water system.

Wastewater Treatment

Activities included in Wastewater Treatment include maintenance and operation of the treatment plant that ensures compliance with TCEQ requirements for effluent disposal. Following is a list of Authorized Positions needed to operate and maintain the treatment plant and related facilities.

Wastewater Treatment		Number of Employees			Full Time Equiv. Positions		
	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Plant Oper. II	4	1	1	1	1.00	1.00	1.00
Plant Operator I	3	1	1	1	1.00	1.00	1.00
Total		2	2	2	2	2	2

FY 2018-19 Proposed Operating Budget

Utility Fund

Wastewater Treatment

26

Annual Appropriations	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
<u>Salaries and Benefits</u>							
Base Salaries	159,675	85,227	▼ -3%	82,701	-	82,701	-3%
Longevity Pay	820	630	▼ 19%	750	-	750	19%
Standby Pay	5,929	5,054	▼ 19%	6,000	-	6,000	19%
Overtime	15,091	7,677	▼ -9%	7,000	-	7,000	-9%
Social Security	13,826	6,934	▼ 7%	7,427	-	7,427	7%
Municipal Retire. Sys.	24,997	13,102	▼ 5%	13,795	-	13,795	5%
Medical Insurance	25,482	13,258	▼ -44%	7,427	-	7,427	-44%
Worker's Comp.	9,512	4,807	▼ -29%	3,434	-	3,434	-29%
Unemployment Ins.	855	340	▼ 0%	340	-	340	0%
Subtotal	256,187	137,029	▼ -6%	128,874	-	128,874	-6%
<u>Supplies and Materials</u>							
Office Supplies	898	477	▼ -48%	250	-	250	-48%
Janitorial/Bldg Supp.	320	-	0%	-	-	-	0%
Minor Supplies (safety)	1,046	3,592	▼ -86%	500	-	500	-86%
Testing Supplies	2,528	-	0%	2,500	-	2,500	0%
Small Tools	2,546	-	0%	-	-	-	0%
Aqua	134	-	0%	-	-	-	0%
Uniforms	1,850	1,497	▼ 0%	1,500	-	1,500	0%
Chemicals	83,356	87,332	▼ -8%	80,000	-	80,000	-8%
Fuel	2,109	1,487	▼ 21%	1,800	-	1,800	21%
Subtotal	94,788	94,385	▼ -8%	86,550	-	86,550	-8%

Utility Fund
Wastewater Treatment (Cont.)

26

Annual Appropriations	FY 2016-17	FY 2017-18	% Diff.	FY 2018-19			% Diff.
	Actual	Amend.		St Line.	Prog. Chng	Total	
<u>Services/Other Charges</u>							
WW Plant Maintenance	50,791	39,374	▼ -6%	37,000	-	37,000	-6%
Buildings & Grounds	1,824	1,263	▼ -5%	1,200	-	1,200	-5%
Equipment Maint.	7,493	700	▼ 186%	2,000	-	2,000	186%
Office Machinery Maint.	234	-	0%	-	-	-	0%
Manholes and Pipe	39,931	-	0%	-	-	-	0%
Vehicle Maint	3,561	90	0%	1,200	-	1,200	1233%
Utilities- Telephone	-	27,725	-78%	6,036	-	6,036	-78%
Utilities- Electric	-	60,000	-6%	56,535	-	56,535	-6%
Information Tech.	-	5,000	-20%	4,000	-	4,000	-20%
Util- Elm Creek Water	185	350	-100%	-	-	-	-100%
Travel & Training	2,386	2,000	-88%	250	-	250	-88%
Contract Services	-	-	0%	-	-	-	0%
Dues & Memberships	186	327	-69%	100	-	100	-69%
Legal Services	-	1,000	-75%	250	-	250	-75%
Engineering	-	500	0%	500	-	500	0%
Sludge Removal -Con.	46,080	44,000	-5%	42,000	-	42,000	-5%
Testing/Lab Fees	10,432	15,000	0%	15,000	-	15,000	0%
Lift Stations and Pumps	9,527	9,527	-100%	-	-	-	-100%
TCEQ Operating Fee	-	-	0%	-	9,000	9,000	100%
Capital Equipment	2,975	-	0%	-	-	-	0%
Subtotal	175,603	206,856	-20%	166,071	9,000	175,071	-15%
<u>Non-Capital Outlay</u>							
IT Hardware- Computers	-	-	0%	1,000	-	1,000	100%
Hand tools	-	-	0%	2,500	-	2,500	100%
Subtotal	-	-		1,000	-	1,000	100%
<u>Capital Outlay</u>							
Heavy Duty F550**	-	-	0%	-	-	-	100%
Zero turn Mower **	-	-	0%	-	7,310	7,310	100%
Alum Regulator	-	-	0%	-	33,000	33,000	100%
New gate opener	-	-	0%	-	6,900	6,900	100%
Subtotal	-	-	0%	-	47,210	47,210	100%
TOTALS	526,579	438,270	-12.7%	382,495	56,210	438,705	0%

*F550 two ton work truck - cost to be split with Water Dept 24. Total cost is \$116,500 but will be financed over 5 years through a commercial loan.

** Split costs with Water 50-50 Dept 23

Wastewater Treatment -Capital Outlay

<u>Item</u>	<u>Unit Cost</u>	<u>M&O Cost</u>	<u>Total Cost</u>
New Alum System	\$33,000	\$1,000	\$33,000
Replacement: This new system would replace the old system which does not automatically re-calculate the alum amounts required based on flow rates. Installation of the new system would include new controls, pumps, electrical and PVC piping. Price reflected above includes the purchase of an extra pump. Annual maintenance may require probe replacement (\$700) and hose replacement (\$300.00).			
TCEQ Operational Fee:	\$9,000	\$0	\$9,000
TCEQ charges annual fees for water and waste water. This year both fees were charged to line item 02-88060-023 in the amount of \$11,439.23. \$8,450.05 should have been charged to department 26 (wastewater treatment) and \$2,989.18 to department 23 (Water Treatment). We need to increase the line item on department 23 to \$4,000.00 and create a line item in department 26 with a budget amount of \$9,000.00.			
New Gate & Opener	\$6,900	\$200	\$6,900
Addition: This item is a necessary upgrade to security at the facility as it includes two remote control gate transmitters as well as a keypad to entry. The current gate is manual with no code required to enter the facility. See Woolery Custom Fence Co. Quote			

Utility Debt Service-

Beginning in 2018-19 expenditures for debt service obligations will be paid from a consolidated Debt Service (I&S) Fund 003. Funds for making those payments for the Utility Fund will transferred from the "Transfers Out" Dept in the Utility Fund to the Debt Service fund. For this reason, there are no expenses shown for 2018-19 in this department.

FY 2018-19 Proposed Operating Budget

Utility Fund

Debt Service Obligations

27

Annual Appropriations By Issue	FY 2016-17	FY 2017-18	%	FY 2018-19			%
	Actual	Amend.	Diff.	St Line.	Prog. Chng	Total	Diff.
<i>Series 2008</i>							
RDA II - Principal	35,000	37,000	-100%	-	-	-	-100%
RDA II - Interest	98,240	100,435	-100%	-	-	-	-100%
RDA II - Pay Agent	1,934	750	-100%	-	-	-	-100%
<i>Series 2009</i>							
RDA II - Principal	11,000	11,000	-100%	-	-	-	-100%
RDA II - Interest	26,519	26,220	-100%	-	-	-	-100%
RDA II - Pay Agent	2,578	2,100	-100%	-	-	-	-100%
<i>Series 2011</i>							
WW - CO - Principal	271,250	280,000	-100%	-	-	-	-100%
WW - CO - Interest	270,410	262,273	-100%	-	-	-	-100%
CO's Paying Agent	-	-	-100%	-	-	-	-100%
<i>Series 2013</i>							
WW Comb T/R Co - Principal	42,098	42,098	-100%	-	-	-	-100%
WW Comb T/R Co - Interest	35,160	34,108	-100%	-	-	-	-100%
WW Ltd Ref Bond - Principal	92,865	97,753	-100%	-	-	-	-100%
WW Ltd Ref Bond - Interest	12,635	10,313	-100%	-	-	-	-100%
<i>Series 2015</i>							
Refunding Of CO Principal	120,000	115,000	-100%	-	-	-	-100%
Refunding Of CO Interest	121,425	119,025	-100%	-	-	-	-100%
Refunding Of CO Pay Agent	400	400	-100%	-	-	-	-100%
<i>Series 2016</i>							
CO Tax & Revenue-Principal	174,034	325,000	-100%	-	-	-	-100%
CO Tax & Revenue-Interest	-	346,400	-100%	-	-	-	-100%
Bond Issue Costs	76,357	-	-100%	-	-	-	-100%
Miscellaneous	-	-	-100%	-	-	-	-100%
<i>Subtotal</i>	<u>1,391,904</u>	<u>1,809,875</u>	-100%	-	-	-	-100%
<i>Capital Leases</i>							
Southside Bank - Principal	7,056	7,056	-100%	-	-	-	-100%
Southside Bank - Interest	591	591	-100%	-	-	-	-100%
Miscellaneous	-	-	-100%	-	-	-	-100%
<i>Subtotal</i>	<u>7,647</u>	<u>7,647</u>	-100%	-	-	-	-100%
TOTALS	<u>1,399,551</u>	<u>1,817,522</u>	-100%	-	-	-	-100%

Expenditures for Debt Service (Dept 27) transferred to Fund 003- I&S Debt Service beginning in FY 2018-19. Amounts shown in Transfers Out- Dept 002-029.

Utility Transfers Out-

This department was created to consolidate and more easily track expenditure of utility revenue sources for expenses directly related to water and/or sewer operations. These include payment for i.) water and sewer fund's administrative overhead that is directly paid from the General Fund, ii.) debt service on bonds used to construct water or sewer facilities, iii.) Notes or Loans made to finance water or sewer operational equipment or vehicles and iv.) funding for CIP projects.

This section records appropriations that subsidize or otherwise fund indirectly, expenses related to the Water and Sewer Fund. They are mostly to fund debt service payments, but the largest amount is for reimbursing the General Fund for resources used by the Water and Sewer fund. An example is the administrative staff (City Manager, City Secretary, Finance Director) who are charged 100% to the General Fund but spend a great deal of time providing administrative services to the Water and Sewer Fund. Rather than charge these expenses directly to Water and Sewer, transfers are made to the General fund from these accounts.

A new program proposed for the 2018-19 Fiscal Year includes acquisition of much needed equipment whose total cost is estimated at \$484,208. A new work truck costing \$ 116,500 is needed to facilitate removing pumps and other heavy field equipment with a crane attachment to the truck. Currently the bucket of the City's Backhoe-front end loader is used. The existing equipment was not designed for this work and causes undue wear and tear on the equipment as well as unsafe conditions when it is employed.

A vacuum truck is needed for cleaning out clogged man holes and sewer lines. In past years the City borrowed a spare truck from Pflugerville but is no longer able to do so. Contracting with a company to do this work on a contract basis is very expensive and causes delays due to availability of the contractor.

Sewer spills can be costly if they are not immediately attended to and may result in fines by TCEQ. Most city's the size of Elgin and smaller invest in the purchase of a vac truck as a vital cog in operation of a wastewater system.

Because of its initial price and its relatively long useful life, it is recommended that this truck plus an F550 work truck be purchased through a commercial loan, the terms of which are described in the following:

New Program - Finance Acquisition of 2 Vehicles

F550 two ton work truck -	116,500
Vacuum Truck	<u>367,708</u>
Total	484,208

Term 5 Years @	4% Interest
Initial Payment	48,000
Quarterly Payments	26,567
Annual Payments	106,267
Water 12%	12,752.04
Sewer 88%	93,514.96

It is anticipated that the initial payment of the loan will be \$48,000 with annual payment thereafter of approximately \$106,267 assuming an interest rate of around 4% which may be lower. The term of the loan is proposed to be five years although the life of the vac truck should be at least two time that amount.

The following table shows the amounts to be transferred from the Utility Fund in FY 2018-19. To facilitate calculations for rate setting purposes, the debt obligations for each system (water and wastewater) are shown separately. Total liabilities for the water system are \$1,644,088 and for the wastewater system are \$1,510,808.

Utility Fund Annual Appropriations	Transfers Out						029
	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
<i>Transfers Out of -</i>							
<i>- Water System Resources</i>							
To General Fund	-	-	0%	678,223	-	678,223	100%
To I&S Bond Fund	-	-	0%	858,312	-	858,312	100%
To Notes and Loans	-	-	0%	-	5,760	5,760	100%
To Capital Leases	-	-	0%	101,793	-	101,793	100%
To CIP Water Projects	-	-	0%	-	-	-	0%
Subtotal	-	-	0%	1,638,328	5,760	1,644,088	100%
<i>Transfers Out of-</i>							
<i>- Sewer System Resources</i>							
To General Fund	-	-	-	554,909	-	554,909	0%
To I&S Bond Fund	-	-	-	913,659	-	913,659	0%
To Notes and Loans	-	-	-	-	42,240	42,240	0%
To CIP Sewer Projects	-	-	-	-	-	-	0%
Subtotal	-	-	-	1,468,568	42,240	1,510,808	0%
Total Transfers	-	-	-	3,106,896	48,000	3,154,896	0%

New Program - Finance Acquisition of 2 Vehicles

F550 two ton work truck -	116,500
Vacuum Truck	<u>367,708</u>
Total	484,208

Debt Service (I&S) Funds –

In the past, interest and principal payments to pay bonded and other long-term debt came out of one of two funds, either a special Revenue Fund for General Government Obligations or the Utility Fund for Water and Sewer related debt. For 2018-19, all debt payments will be made from this Debt Service (I&S) fund. Revenue includes Property Tax Income from the Debt Portion of the Tax Rate and “Transfers-In” from the Utility Fund.

This fund type is used to account for resources used to service the interest and principal payments on long-term debt such as general obligation or revenue bonds and some capital leases. Funds for making annual payments on this debt come from the debt portion of the property tax rate or surplus revenue generated by utility operations (water and sewer).

The debt portion of the tax has varied over the years but of necessity has increased over time to provide funds needed to service new debt which is an unavoidable feature of a growing urban area. In addition to principal and interest payments which are the fundamental components of annual debt service, costs for “paying agents” and in some cases cost of the issuance of the bonds are paid from the I&S Fund.

Total long-term debt of the City is \$51,303,437 which is less than 10% of the total assessed value of real property inside the city limits.

The table shown on the following page lists all debt issues previously sold by the City that have an outstanding principal balance owed. The oldest of these is a Combination Tax and Revenue Bond issued in 2007. The “Governmental Activities Column” lists issues that are backed by the taxing authority of the City. The two “Business Type Activities” columns are bonds issued for the Water and Sewer Utilities and whose debt service funding is provided from Water and Sewer Revenue.

Primary government long-term debt at year end 2017, was comprised of the following debt issues:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>		
		<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Tax and Revenue Certificates of Obligation:				
\$2,000,000 Series 2007 -				
due in installments through July 2027, interest	\$ 1,080,000	-	-	-
\$1,250,000 Series 2009 -				
due in installments through July 2019, interest	825,000	-	-	-
\$5,615,000 Series 2015 -				
due in installments through July 2035, interest	5,180,000	-	-	-
\$9,235,000 Series 2011 - due in installments				
through July 2034, interest at 2% to 4.4%	895,625	4,032,298	2,237,077	6,269,375
\$2,210,000 Series 2013 - due in installments				
through July 2022, interest at 2% to 3%	542,697	131,152	131,152	262,303
\$2,980,000 Series 2013 - due in installments				
through July 2033, interest at 2% to 4.5%	1,561,300	843,700	-	843,700
\$2,556,000 Series 2008 - due in installments				
through July 2048, interest at 4.375%	-	2,277,000	-	2,277,000
\$800,000 Series 2009 - due in installments				
through July 2048, interest at 3.625%	-	715,000	-	715,000
\$9,315,000 Series 2016 - due in installments				
through July 2036, interest at 2% to 4.5%	-	1,388,000	7,287,000	8,675,000
Total Tax and Revenue Certificate Bonds	<u>10,084,622</u>	<u>9,387,150</u>	<u>9,655,229</u>	<u>19,042,378</u>
General Obligation Refunding Bonds:				
\$3,315,000 Series 2015 - due in installments				
through July 2045, interest at 2% to 4%	-	1,470,000.0	1,470,000.0	2,940,000
Total General Obligation Refunding Bonds	<u>-</u>	<u>20,244,299</u>	<u>20,780,457</u>	<u>41,024,757</u>
Capital Leases:				
\$998,002 Capital Lease - due in monthly installments				
through 2019, interest at 4.91%	-	178,976	-	178,976
\$77,863 Capital Lease- due in monthly installments				
through 2019, interest at 5.23%	-	15,082	-	15,082
	-	194,058	-	194,058
Grand Total	<u>10,084,622</u>	<u>20,438,357</u>	<u>20,780,457</u>	<u>41,218,815</u>

For annual budget purposes, the amount owed for each issue (principal and interest) on an annual basis must be appropriated. The following chart lists annual payments due for each issue broken down between General Government Issues and Business Type or Utility Fund issues.

**Summary of Annual Debt Service (Principal and Interest)
From Property Tax and Water/Sewer Revenue**

**Principal and Interest Payments from
Property Tax (Debt Portion) FY 2018-19**

<u>Debt Issue</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
\$2,000,000 Series 2007 -	100,000	54,736	154,736
\$1,250,000 Series 2009 -	65,000	41,168	106,168
\$1,157,278 Series 2011 -	40,000	37,468	77,468
\$1,489,888 Series 2013 -	138,202	21,337	159,539
\$1,934,584 Series 2013 -	81,149	63,117	144,266
\$5,615,000 Series 2015 -	225,000	197,750	422,750
	<u>649,351</u>	<u>415,576</u>	<u>1,064,927</u>

**Principal and Interest Payments from
Water/Sewer Revenue FY 2018-20**

<u>Debt Issue</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
\$2,556,000 Series 2008 -	38,000	98,794	136,794
\$800,000 Series 2009 -	12,000	25,703	37,703
\$9,235,000 Series 2011 -	288,750	253,873	542,623
\$2,210,000 Series 2013 -	66,798	7,869	74,667
\$2,980,000 Series 2013 -	43,851	34,108	77,959
\$3,315,000 Series 2015 -	115,000	115,575	230,575
\$9,315,000 Series 2016 -	335,000	336,650	671,650
Total	<u>899,399</u>	<u>872,572</u>	<u>1,771,971</u>

Total All Sources 1,548,750 1,288,147 2,836,897



Making payments on bonds related to the City's utilities, are provided by transferring surplus water and sewer fund revenue into the I&S Fund. The following table reflects the source and amount of funds proposed to be used to pay debt service on outstanding debt in FY 2018-19 from water and sewer revenue.

Distribution of Annual Debt Service (Principal and Interest) Between Water and Sewer Revenue FY 2018-19

Total Payments FY 2018-19 - Water Revenue

<u>Debt Issue</u>	<u>% Water</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
\$2,556,000 Series 2008 -	100%	38,000	98,794	136,794
\$800,000 Series 2009 -	100%	12,000	25,703	37,703
\$9,235,000 Series 2011 -	64%	185,716	163,284	349,001
\$2,210,000 Series 2013 -	50%	33,399	3,935	37,333
\$2,980,000 Series 2013 -	100%	43,851	34,108	77,959
\$3,315,000 Series 2015 -	50%	57,500	57,788	115,288
\$9,315,000 Series 2016 -	16%	51,989	52,245	104,234
Total		422,456	435,856	858,312

Total Payments FY 2018-19 - Sewer Revenue

<u>Debt Issue</u>	<u>% Sewer</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
\$2,556,000 Series 2008 -	0%	-	-	-
\$800,000 Series 2009 -	0%	-	-	-
\$9,235,000 Series 2011 -	36%	103,034	90,588	193,622
\$2,210,000 Series 2013 -	50%	33,399	3,935	37,333
\$2,980,000 Series 2013 -	0%	-	-	-
\$3,315,000 Series 2015 -	50%	57,500	57,788	115,288
\$9,315,000 Series 2016 -	84%	283,011	284,405	567,416
Total		476,943	436,715	913,659

Total Water and Sewer	899,399	872,572	1,771,971
------------------------------	----------------	----------------	------------------

The proposed budget for the Debt Service (I&S) Fund begins on the following page. Revenue for General Government debt is based on coverage of required principal and interest payments on existing debt.

FY 2018-19 Proposed Operating Budget

Debt Service (I&S) Fund - Summary Revenue and Expenditures

003

	FY 2016-17	FY 2017-18	%	FY 2018-19			%
Revenue (Resources)	Actual	Amend.	Diff.	St Line.	New Debt	Total	Diff.
General Govern't							
Property Taxes	1,264,624	1,305,320	-15%	1,114,824	-	1,114,824	-15%
Interest Income	309	126	-18%	103	-	103	-18%
Subtotal	1,264,933	1,305,446	-15%	1,114,927	-	1,114,927	-15%
Utility Funds							
Water Rev. Bond Debt	-	-	-	858,312	5,760	864,072	100%
Water Rev. Cap Leases	-	-	-	101,793		101,793	100%
Sewer Revenue	-	-	-	955,899	42,240	998,139	100%
Interest Income	-	-	-	848	-	848	100%
Subtotal	-	-	-	1,916,852	48,000	1,964,852	100%
Total Funds Available	1,264,933	1,305,446	(0)	3,031,779	48,000	3,079,779	136%
Expenditures							
General Govern't							
Bonded Debt	1,121,664	1,124,579	-5%	1,064,124	-	1,064,124	-5%
Capital Leases	7,009	94,147	-100%	-	-	-	0%
Subtotal	1,128,673	1,218,726	-13%	1,064,124	-	1,064,124	-13%
Utility Funds							
Bonded Debt	505,741	1,808,525	-2%	1,772,818	-	1,772,818	-2%
Notes and Loans	-	-	0%	-	48,000	48,000	100%
Capital Leases	101,792	102,384	-1%	101,793	-	101,793	-1%
Subtotal	607,533	1,910,909	-2%	1,874,612	48,000	1,922,612	1%
TOTALS	1,736,207	3,129,634	-6%	2,938,736	48,000	2,986,736	-5%

FY 2018-19 Proposed Operating Budget

Debt Service I&S Fund

03-00

Estimated Annual

Revenue By Source

General Government

	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	New Issue	Total	
* Current Taxes	990,664	1,081,459	-14%	932,208	-	932,208	-14%
Delinquent Taxes	230,213	189,764	-18%	154,801	-	154,801	-18%
Prior Year Delinq. Taxes	25,813	15,000	-18%	12,236	-	12,236	-18%
Penalty & Interest	17,935	19,097	-18%	15,579	-	15,579	-18%
Interest Income	309	126	-18%	103	-	103	-18%
<i>Subtotal</i>	1,264,933	1,305,446	-15%	1,114,927	-	1,114,927	-15%

Utility Fund

Transfer In- Water Rev.							
Debt Payment on Bonds	-	-		858,312	-	858,312	100%
Debt Payment on Cap Leases				101,793	-	101,793	100%
Debt Payment on Notes **	-	-		-	5,760	5,760	100%
Transfer In- Sewer Rev.							100%
Debt Payment on Bonds	-	-		955,899	-	955,899	100%
Debt Payment on Notes **	-	-		-	42,240	42,240	100%
Interest Income	-	-		848	-	848	100%
<i>Subtotal</i>	-	-		1,916,852	48,000	1,964,852	100%
TOTALS	<u>1,264,933</u>	<u>1,305,446</u>		<u>3,031,779</u>	<u>48,000</u>	<u>3,079,779</u>	136%



FY 2018-19 Proposed Operating Budget

Debt Service I&S Fund

003-003

<u>General Government</u> Bonded Debt (by Issue) -	FY 2016-17 Actual	FY 2017-18 Actual	% Diff.	FY 2018-19			% Diff.
				St Line.	New Debt	Total	
<u>Series 2007</u>							
T/R Co - Principal	95,000	95,000	5%	100,000	-	100,000	5%
T/R Co - Interest	54,736	50,841	-8%	46,804	-	46,804	-8%
T/R Co - Pay Agent	250	425	0%	425	-	425	0%
<u>Series 2009</u>							
T/R Co - Principal	60,000	65,000	0%	65,000	-	65,000	0%
T/R Co - Interest	47,405	44,411	-7%	41,168	-	41,168	-7%
T/R Co - Pay Agent	1,000	1,000	0%	1,000	-	1,000	0%
<u>Series 2011</u>							
GO - CO - Principal	38,750	40,000	3%	41,250	-	41,250	3%
GO - CO - Interest	38,630	37,648	-4%	36,268	-	36,268	-4%
CO's Paying Agent	300	300	0%	300	-	300	0%
<u>Series 2013</u>							
GO Comb T/R Co - Principal	77,903	77,903	4%	81,149	-	81,149	4%
GO Comb T/R Co - Interest	65,065	63,117	-3%	61,170	-	61,170	-3%
Principal Limit Ref Bond	192,135	202,247	-32%	138,202	-	138,202	0%
Refunding Interest	26,140	21,337	-24%	16,281	-	16,281	0%
Paying Agent	300	600	0%	600	-	600	0%
<u>Series 2015</u>							
Principal	215,000	220,000	2%	225,000	-	225,000	2%
Interest	208,650	204,350	-3%	197,750	-	197,750	-3%
Paying Agent	400	400	0%	400	-	400	0%
<u>Subtotal</u>	<u>1,121,664</u>	<u>1,124,579</u>	-6%	<u>1,052,765</u>	-	<u>1,052,765</u>	-7%
<u>Capital Leases</u>							
Southside Bank - Principal	6,152	87,305	-100%	-	-	-	0%
Southside Bank - Interest	857	6,842	-100%	-	-	-	0%
<u>Subtotal</u>	<u>7,009</u>	<u>94,147</u>	-	-	-	-	0%
TOTALS	<u>1,128,673</u>	<u>1,218,726</u>	-14%	<u>1,052,765</u>	-	<u>1,052,765</u>	-16%

Debt Service I&S Fund

003-027

<u>Utility Funded Debt</u>	FY 2016-17	FY 2017-18	%	FY 2018-19			% Diff.
	Actual	Amend.	Diff.	St Line.	Prog. Chng	Total	
Existing Bonded Debt (by Issue)							
<i>Series 2008</i>							
RDA II - Principal	35,000	37,000	3%	38,000	-	38,000	3%
RDA II - Interest	49,881	100,435	-2%	98,794	-	98,794	-2%
RDA II - Pay Agent	750	750	0%	750	-	750	0%
<i>Series 2009</i>							
RDA II - Principal	11,000	11,000	9%	12,000	-	12,000	9%
RDA II - Interest	13,468	26,220	-2%	25,703	-	25,703	-2%
RDA II - Pay Agent	1,393	750	0%	750	-	750	0%
<i>Series 2011</i>							
WW - CO - Principal	-	280,000	3%	288,750	-	288,750	3%
WW - CO - Interest	135,205	262,273	-3%	253,873	-	253,873	-3%
CO"s Paying Agent	-	-	0%	-	-	-	0%
<i>Series 2013</i>							
WW Comb T/R Co - Principal		42,098	4%	43,851	-	43,851	4%
WW Comb T/R Co - Interest	17,580	34,108	-3%	33,055	-	33,055	-3%
WW Ltd Ref Bond - Principal		97,753	-32%	66,798	-	66,798	-32%
WW Ltd Ref Bond - Interest	6,317	10,313	-24%	7,869	-	7,869	-24%
<i>Series 2015</i>							
Refunding Of CO Principal		115,000	0%	115,000	-	115,000	0%
Refunding Of CO Interest	60,713	119,025	-3%	115,575	-	115,575	-3%
Refunding Of CO Pay Agent	400	400	0%	400	-	400	0%
<i>Series 2016</i>							
CO Tax & Revenue-Principal	-	325,000	3%	335,000	-	335,000	3%
CO Tax & Revenue-Interest	-	346,400	-3%	336,650	-	336,650	-3%
Bond Issue Costs	<u>174,034</u>	<u>-</u>	0%	<u>-</u>	<u>-</u>	<u>-</u>	0%
Subtotal	505,741	1,808,525	0%	1,772,818	-	1,772,818	-2%
<u>Notes and Loans -</u>							
New* -Loan for Acquisition of Equip.							
- Principal	-	-	0%		48,000	48,000	100%
- Interest	<u>-</u>	<u>-</u>	0%	<u>-</u>	<u>-</u>	<u>-</u>	0%
Subtotal	-	-	0%	-	48,000	48,000	100%
<u>Capital Leases</u>							
Southside Bank - Principal	89,826	94,952	4%	99,106	-	99,106	4%
Southside Bank - Interest	<u>11,966</u>	<u>7,432</u>	-64%	<u>2,688</u>	<u>-</u>	<u>2,688</u>	-64%
Subtotal	101,792	102,384	-1%	101,793	-	101,793	-1%
TOTALS	<u>607,533</u>	<u>1,910,909</u>	-2%	<u>1,874,612</u>	<u>48,000</u>	<u>1,922,612</u>	1%

* Unsecured Loan to purchase Vacuum Truck and Two ton Work Truck with crane body bed and hydraulic crane.

Special Revenue Funds -

These funds are used to account for proceeds from revenue sources that are legally restricted to expenditures for specified purposes and include the following:

Red Light Camera Fund- Proceeds for this fund are generated from installation of eight cameras located at strategic intersections in the city, that capture violations of traffic safety laws and provide for issuance of citations to offenders by mail. Net proceeds after expenses are to be used for enforcement of the City's traffic laws.

Hotel-Motel Tax Fund – Funds from this source are collected from lodging establishments located in the City and its ETJ, that offer rooms for rent on a daily basis. from this source are to be used for promotional activities downtown.

Main Street Program - The mission of the Texas Main Street Program (TMSP) is "to provide technical expertise, resources and support for Texas communities in the preservation and revitalization of historic downtowns and commercial neighborhood districts in accord with the National Main Street Four Point Approach® of organization, economic vitality, design and promotion." At the TMSP, staff work on a daily basis with our 89 designated communities to help them reach their revitalization and preservation goals through the framework of the Approach®. This methodology provides the necessary tools for local communities to effectively address the issues downtowns face. Elgin has been a member since 1990.

Cable Franchise Subscriber Fee- The City is in receipt of funds collected by the Federal government and passed on to the State that are 1% of the gross subscriber fees for cable television. The funds are supposed to be used to finance a public information channel that among other things, broadcasts City Council meetings and other City related events.

Municipal Court Funds- Provisions of the Code of Criminal Justice allow cities to charge defendants in court cases, fees for funding upgrades in computer technology used by the court and court security. This section of the budget presents revenue estimates from such fees and proposed uses.

Impact Fee Funds: Impact fees are mechanisms authorized by the Local Government Code and used by City's to build up reserves for future costs of extending water and wastewater facilities to new development and provide for the expansion of treatment facilities that are needed because of the addition of new users.

Each of these special revenue funds are detailed in the following pages.



Red Light Camera Fund

This program is designed to assist the City in enforcing traffic safety laws by automating the apprehension of violators of speeding and traffic signals. Funds are generated from the installation of eight cameras located at strategic intersections in the city, that capture violations of traffic safety laws and provides for issuance of citations to offenders by mail. Net proceeds after expenses, are to be used for enforcement of the City's traffic laws. Title 7; Subtitle I; Chapter 707.002 of the Transportation Code, states that..."The governing body of a local authority by ordinance may implement a photographic traffic signal enforcement system and provide that the owner of a motor vehicle is liable to the local authority for a civil penalty if, while facing only a steady red signal displayed by an electrically operated traffic-control signal located in the local authority, the vehicle is operated in violation of the instructions of that traffic-control signal, as specified by Section [544.007\(d\)](#)."

The annual budget for this program begins on the following page.

FY 2018-19 Proposed Budget

Red Light Camera Fund

72

	FY 2016-17	FY 2017-18	% Diff.	FY 2018-19			% Diff.
	Actual	Amend.		St Line.	Prog. Chng	Total	
<u>Beginning Balance</u>	436,240	576,062				404,151	
<u>Revenue</u>							
Fines	857,970	538,107	49%	800,000	-	800,000	49%
Interest Income	6,057	6,376	33%	8,500	-	8,500	33%
Subtotal	864,027	544,483	48%	808,500	-	808,500	48%
TOTALS	<u>864,027</u>	<u>544,483</u>	48%	<u>808,500</u>	<u>-</u>	<u>808,500</u>	48%
<u>Expenditures</u>							
<u>Services/Other Charges</u>							
Signal Equipment - ATS	230,624	197,630	20%	237,543	-	237,543	20%
Collection Fees- ATS	47,328	42,583	14%	48,748	-	48,748	14%
Operating Expenses	9,020	-	0%	-	-	-	0%
Signal Op Exp.(refunds)	-	2,152	2%	2,195	-	2,195	2%
Red Light Trauma State	250,657	285,499	-10%	256,923	-	256,923	-10%
Subtotal	537,629	527,864	3%	545,408	-	545,408	3%
<u>EPD Capital Equipment</u>							
Mobile/Port Radios	27,768	-		-	-	-	0%
Body Cameras	21,480	-		-	-	-	0%
Hardware 911 Upgrade	12,018	-		-	-	-	0%
Traffic Classifier Sys.	8,117	-		-	-	-	0%
Speed Cushions	74,336	-		-	-	-	0%
Stalker Hand helds	3,990	-		-	-	-	0%
CAD/RMS	38,867	-		-	-	-	0%
Police Vehicles	-	-		96,000	-	96,000	0%
IT Equipment	-	30,370		192,044	-	192,044	0%
Subtotal	186,577	30,370	-	288,044	-	288,044	0%
<u>Transfer Out</u>	-	158,160	1%	160,000	-	160,000	0%
TOTALS	<u>882,365</u>	<u>716,394</u>	39%	<u>993,452</u>	<u>-</u>	<u>993,452</u>	39%
<u>Ending Balance</u>	<u>576,062</u>	<u>404,151</u>		<u>(184,952)</u>	<u>-</u>	<u>219,199</u>	

Police Department Patrol Division

Detail of Capital Outlay Requests Funded by Red Light Camera

<u>Item</u>	<u>Unit Cost</u>	<u>Annual M&O Cost</u>	<u>Total Cost</u>
Unmarked Patrol Vehicle (3)	32,000	11,700	96,000

Replacement: Routine annual upgrade of departmental vehicles consistent with replacement schedule for high mileage vehicles; updating vehicle pool is essential to meeting increased demand for police/patrol services and maintaining existing officer safety and service levels; will negatively impact services and increase maintenance costs without replacement.

Equipment Package (3 Unmarked Unit)	8,700	900	26,100
--	--------------	------------	---------------

Replacement: Unmarked vehicle equipment package includes light packages, sirens, console & computer mounts, push bumpers, weapon locks; essential for maintaining existing officer safety, service levels and compliance with State Law; will negatively impact service and increase maintenance costs without replacement.

Motorola APX6000 Portable Radio (4)	3,725	1,000	14,900
Motorola APX6500 In-Car Radio (4)	3,600	1,000	14,400

New/Replacement: Police radios for general departmental use; will replace existing portable and in-car radios at recommended manufacturer lifecycle management (5 years); essential for maintaining existing service levels; will negatively impact service without replacement.

L3 Flashback 3 Mobile Video Recording System (3)	6,300	500	18,900
---	--------------	------------	---------------

Replacement: Mobile video recording cameras for general departmental use; will replace existing in-car cameras at recommended manufacturer lifecycle management (5 years); essential for maintaining existing service levels and compliance with State Law; will negatively impact service without replacement.

Lenovo ThinkPad Tablets – MDTs (5)	2,200	900	11,000
---	--------------	------------	---------------

Replacement: Mobile data terminals for general departmental use; will replace existing in-car tablets at recommended manufacturer lifecycle management (3 years); essential for maintaining existing service levels; will negatively impact service without replacement.

Axon/Taser Body Cameras (5)	1,200	500	6,000
------------------------------------	--------------	------------	--------------

Replacement: Body worn cameras and cloud video storage for general departmental use; will replace existing body cameras at recommended manufacturer lifecycle management (5 years); essential for maintaining existing service levels and compliance with State Law; will negatively impact service without replacement.

Axon/Taser X26P (5)	1,222	1,590	6,110
----------------------------	--------------	--------------	--------------

Replacement: Tasers for officer safety equipment and capabilities; provides effective less lethal alternative to response to resistance incidents; will replace existing Tasers at recommended manufacturer lifecycle management (5 years); essential for maintaining existing service levels; will negatively impact service without replacement.

Brazos Electronic Ticket & Crash Reporting Writers (4)	2,940	922	11,760
---	--------------	------------	---------------

New/Replacement: eTicket/eCrash writers for general departmental use; will replace existing damaged equipment and provide (2) additional units for patrol use at recommended manufacturer lifecycle management (5 years); essential for maintaining existing service levels; will negatively impact service without replacement.

PowerEdge T640 Server (2)	19,300	1,000	38,600
----------------------------------	---------------	--------------	---------------

Replacement: Upgrade and scheduled replacement of department servers essential to meeting increased storage/operating demand for police services, compliance with State Law and maintaining existing service levels; will negatively impact services and increase maintenance costs without replacement.

Desktop Computer (4)	1,530	200	6,120
-----------------------------	--------------	------------	--------------

Replacement: Desktop computer station with monitors and keyboards for general departmental use; will replace departmental computers at recommended IT lifecycle management (5 years); includes required software upgrades to Microsoft 2010; essential for maintaining existing service levels; will negatively impact services and increase maintenance costs without replacement.

Laptop Computer (3)	2,000	200	6,000
----------------------------	--------------	------------	--------------

New/Replacement: Laptop computer for off-site emergency operations (EOC,DOC) and other departmental use; will replace (2) departmental computers at recommended IT lifecycle management (5 years) and add (1); includes required software upgrades to Microsoft 2010; essential for maintaining existing service levels; will negatively impact services and increase maintenance costs without replacement.

Office Furniture (3)	750	100	2,250
-----------------------------	------------	------------	--------------

New: Furniture, including desk and chair, for general department use to meet staffing growth; essential for maintaining existing service levels; will negatively impact service without additions.

Spectrum – Phone Lines

Avaya Phone (4)

3,075

New: Phone line and telephone annual fee for general department use to meet staffing growth; essential for maintaining existing service levels; will negatively impact service without additions.

Police Department Patrol Division-

Capital Outlay Acquisition Requests FY 2018-19

Item	Unit Cost	Annual M&O Cost	Total Cost
Unmarked Patrol Vehicle (3)	\$32,000.00	\$11,700.00	\$96,000.00
Equipment Package - Unmarked (3)	\$8,700.00	\$900.00	\$26,100.00
Motorola APX6000 Portable Radio (4)	\$3,725.00	\$1,000.00	\$14,900.00
Motorola APX6500 In-Car Radio (4)	\$3,600.00	\$1,000.00	\$14,400.00
L3 Flashback 3 Mobile Video Recording Systems (3)	\$6,300.00	\$500.00	\$18,900.00
Lenovo ThinkPad Tablets - MDTs (5)	\$2,200.00	\$900.00	\$11,000.00
Axon/Taser Body Cameras (5)	\$1,200.00	\$500.00	\$6,000.00
Axon/Taser X26P (5)	\$1,222.00	\$1,590.00	\$6,110.00
Brazos Electronic Ticket & Crash Reporting Writers (4)	\$2,940.00	\$922.00	\$11,760.00
PowerEdge T640 Server (2)	\$19,300.00	\$1,000.00	\$38,600.00
Desktop Computers (4)	\$1,530.00	\$200.00	\$6,120.00
Laptop Computers (3)	\$2,000.00	\$200.00	\$6,000.00
Furniture (3)	\$750.00	\$100.00	\$2,250.00
Spectrum Avaya (4)		\$3,075.00	
Total 2018-19		\$23,587.00	\$258,140.00

Telecommunications

APX Console – Police

Radio Channels (3)

10,000

1,200

30,000

Replacement: Required for console radio systems wireless dispatch; provides interoperability and daily communications between dispatch, officers and surrounding agencies; essential for maintaining existing service levels; will negatively impact service without replacement.



Hotel-Motel Tax Fund

Funds from this source are collected from lodging establishments located in the City and its ETJ that offer rooms for rent on a daily basis. According to Texas Tax Code - TAX § 351.101. Use of Tax Revenue, funds from this source are to be used for:

- (a) Revenue from the municipal hotel occupancy tax may be used only to promote tourism and the convention and hotel industry, and that use is limited to the following:
 - (1) the acquisition of sites for and the construction, improvement, enlarging, equipping, repairing, operation, and maintenance of convention center facilities or visitor information centers, or both;
 - (2) the furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants;
 - (3) advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity;
 - (4) the encouragement, promotion, improvement, and application of the arts, including instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms;
 - (5) historical restoration and preservation projects or activities or advertising and conducting solicitations and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums:
-

The annual budget for this program begins on the following page.

**FY 2018-19 Proposed Budget
Hotel-Motel Tax Fund**

04

	FY 2016-17 Actual	FY 2017-18 Amend.	% Inc./ (dec)	FY 2018-19			% Inc./ (dec)
				Proposed	Prog. Chng	Total	
<u>Beginning Balance</u>	77,399	129,560				180,339	39%
<u>Revenue</u>							
<u>Taxes</u>							
Tax Collections	101,224	113,279	13%	128,005	-	128,005	13%
Interest Income	-	-	0%	2,500	-	2,500	0%
<i>Subtotal</i>	101,224	113,279	15%	130,505	-	130,505	15%
TOTALS	<u>101,224</u>	<u>113,279</u>	15%	<u>130,505</u>	<u>-</u>	<u>130,505</u>	15%
<u>Expenditures</u>							
<u>Community Support</u>							
Elgin Chamber of Comm.	35,000	35,000	0%	35,000	15,000	50,000	43%
Elgin Historical Assoc.	6,000	6,000	0%	6,000	-	6,000	0%
<i>Subtotal</i>	41,000	41,000	0%	41,000	15,000	56,000	37%
<u>Community Projects</u>							
Union Depot	34	5,000	0%	5,000	-	5,000	0%
Holiday Lights	8,000	5,000	0%	5,000	-	5,000	0%
Nofsinger House	-	5,000	0%	5,000	-	5,000	0%
Banner Program	-	-	0%	-	5,000	5,000	100%
Promotional Signage Prog	-	-	0%	-	14,000	14,000	100%
Freight Depot	29	6,500	0%	6,500	-	6,500	0%
<i>Subtotal</i>	8,063	21,500	0%	21,500	19,000	40,500	88%
TOTALS	<u>49,063</u>	<u>62,500</u>	0%	<u>62,500</u>	<u>34,000</u>	<u>96,500</u>	54%
<u>Ending Balance</u>	<u>129,560</u>	<u>180,339</u>				214,344	19%

Main Street Program

Elgin was selected to be a Texas Main Street City in 1990. The grass roots program focuses on economic development in the context of historic preservation. A volunteer board appointed by the City Council implements the program based on the National Main Street Four Point approach. Since 1990 more than \$15 million has been reinvested in the downtown area by the private and public sectors. In the last two and a half years nine buildings have been restored and 15 new businesses have opened. Hundreds of volunteer hours support implementing the Hogeye Festival each year, which is the primary fundraising event for the program. Elgin has been a Certified National Main Street Community since 1998.

The proposed program of expenditures for Main Street begins on the following page.

FY 2018-19 Proposed Budget

Elgin Main Street Board

19

	FY 2016-17 Actual	FY 2017-18 Amend.	%	FY 2018-19			%
				St Line.	Prog. Chng	Total	
<u>Beginning Balance</u>	50,006	50,587				39,211	-22%
<u>Revenue</u>							
Hogeye Festival	63,519	49,714	11%	55,000	-	55,000	11%
Fundraising	-	500	0%	500	-	500	0%
Downtown 78621	-	33	-100%	-	-	-	-100%
Shared Advertising	2,865	1,237	-100%	-	-	-	-100%
Interest Income	-	-	0%	200	-	200	100%
Holiday Lighting	-	-	0%		2,000	2,000	100%
Flags	-	-	0%		100	100	100%
Miscellaneous	77	996	-100%	-	-	-	-100%
Subtotal	66,461	52,480	6%	55,700	2,100	57,800	10%
TOTALS	<u>66,461</u>	<u>52,480</u>	6%	<u>55,700</u>	<u>2,100</u>	<u>57,800</u>	10%
<u>Expenditures</u>							
<u>Supplies and Materials</u>							
Office Supplies	262	229	9%	250	-	250	9%
Printing	38	-	0%	-	-	-	0%
Subtotal	300	229	9%	250	-	250	9%
<u>Services and Other Charges</u>							
Promo Tourism	8,245	8,247	3%	8,500	-	8,500	3%
Downtown Improve.	-	5,270	-5%	5,000	-	5,000	-5%
Fundraising	72	500	0%	500	-	500	0%
Dues Subs. & Publishing	455	243	3%	250	-	250	3%
Travel Training	3,144	1,961	7%	2,100	-	2,100	7%
Design Committee	5,824	4,540	10%	5,000	-	5,000	10%
Business Dev. Comm.	6,213	5,650	6%	6,000	-	6,000	6%
Downtown 78621	4,800	-	0%	5,270	-	5,270	0%
Hogeye Festival	36,246	36,716	1%	37,000	-	37,000	1%
Holiday Christmas	582	500	0%	500	-	500	0%
Subtotal	65,580	63,627	10%	70,120	-	70,120	10%
TOTALS	<u>65,880</u>	<u>63,856</u>	10%	<u>70,370</u>	<u>-</u>	<u>70,370</u>	10%
<u>Ending Balance</u>	<u>50,587</u>	<u>39,211</u>		<u>(14,670)</u>	<u>2,100</u>	<u>26,641</u>	-32%

Cable Franchise Subscriber Fee

The City is in receipt of funds collected by the Federal government and passed on to the State that are 1% of the gross subscriber fees for cable television. The funds are to be used to finance a public information channel that among other things, broadcasts City Council meetings and other City related events.

FY 2018-19 Proposed Budget

Cable Franchise Subscriber's Fee

	70						
	FY 2016-17	FY 2017-18	% Inc./	FY 2018-19			% Inc./
	Actual	Amend.	(dec)	Proposed	Prog. Chng	Total	(dec)
<u>Beginning Balance</u>	99,130	122,228				137,448	12%
<u>Revenue</u>							
<u>Miscellaneous</u>							
Cable Franchise - Ch 10	22,180	15,650	2%	16,000	-	16,000	2%
Law Enforcement Ed.	1,977	1,370	6%	1,450	-	1,450	6%
Other	-	-	0%	-	-	-	0%
Subtotal	24,157	17,020	3%	17,450	-	17,450	3%
TOTALS	<u>24,157</u>	<u>17,020</u>	3%	<u>17,450</u>	<u>-</u>	<u>17,450</u>	3%
<u>Expenditures</u>							
<u>Services and Other Charges</u>							
Law Enforcement Educatio	1,059	1,800	150%	4,500	-	4,500	150%
Refunds	-	-	0%	-	-	-	0%
Miscellaneous	-	-	0%	-	-	-	0%
Subtotal	1,059	1,800	150%	4,500	-	4,500	150%
TOTALS	<u>1,059</u>	<u>1,800</u>	150%	<u>4,500</u>	<u>-</u>	<u>4,500</u>	150%
<u>Ending Balance</u>	<u>122,228</u>	<u>137,448</u>				<u>150,398</u>	9%



Municipal Court Funds:

Authority for the City to collect court costs from defendants is found in the CODE OF CRIMINAL PROCEDURE; TITLE 2. CHAPTER 102. COSTS PAID BY DEFENDANTS SUBCHAPTER A. GENERAL COSTS:

Art. 102.0169. COURT COSTS; COUNTY AND DISTRICT COURT TECHNOLOGY FUND. (a) A defendant convicted of a criminal offense in a county court, statutory county court, or district court shall pay a \$4 county and district court technology fee as a cost of court.

Art. 102.017. COURT COSTS; COURTHOUSE SECURITY FUND; MUNICIPAL COURT BUILDING SECURITY FUND; JUSTICE COURT BUILDING SECURITY FUND.

(a) A defendant convicted of a felony offense in a district court shall pay a \$5 security fee as a cost of court..... The governing body of a municipality by ordinance may create a municipal court building security fund and may require a defendant convicted of a misdemeanor offense in a municipal court to pay a \$3 security fee as a cost of court.

The proposed budget for collection and use of Court Technology and Court Security fees are found on the following page.

FY 2018-19 Proposed Budget
Court Technology and Security Funds

07

	FY 2016-17 Actual	FY 2017-18 Amend.	% Inc./ (dec)	FY 2018-19			% Inc./ (dec)
				Proposed	Prog. Chng	Total	
<u>Beginning Balance</u>	41,106	39,882				28,866	-28%
<u>Revenue</u>							
<i>Court Fees and Charges</i>							
Child Safety Fees	-	1,000	0%	1,000	-	1,000	0%
Arrest Fees	-	100	400%	500	-	500	400%
Interest Income	379	640	-22%	500	-	500	-22%
Court Security	6,938	6,264	20%	7,500	-	7,500	20%
Court Technology	9,252	5,351	59%	8,500	-	8,500	59%
<i>Subtotal</i>	16,569	13,355	35%	18,000	-	18,000	35%
TOTALS	<u>16,569</u>	<u>13,355</u>	35%	<u>18,000</u>	<u>-</u>	<u>18,000</u>	35%
<u>Expenditures</u>							
<i>Salaries and Benefits</i>							
<i>Court Security</i>							
Base Salaries (Bailiff)	-	7,009	-7%	6,500	-	6,500	-7%
Social Security	-	540	271%	2,002	-	2,002	271%
Worker's Compensation	-	269	343%	1,191	-	1,191	343%
Unemploy. Insurance	-	180	89%	340	-	340	89%
<i>Subtotal</i>	-	7,998	25%	10,033	-	10,033	25%
<i>Services and Other Charges</i>							
<i>Court Security</i>							
Bulletproof Window	7,751	-	0%	-	-	-	0%
Surveillance Cameras (2)	-	1,000	0%	-	-	-	0%
Panic Button	-	500	0%	-	-	-	0%
AXON Camera and Taser	-	2,762	0%	-	-	-	0%
<i>Subtotal</i>	7,751	4,262	0%	-	-	-	0%
<i>Court Technology</i>							
Information Tech.	-	-	100%	8,500	-	8,500	100%
Misc.	345	-	0%	-	-	-	0%
TRNSF To GF	9,698	-	0%	-	-	-	0%
TV/DVD Court Lobby	-	2,000	0%	-	-	-	0%
EPD Ticket Writers	-	8,110	0%	-	-	-	0%
LT Systems Maint. Con.	-	2,000	0%	-	-	-	0%
<i>Subtotal</i>	10,043	12,110	0%	8,500	-	8,500	0%
TOTALS	<u>17,793</u>	<u>24,370</u>	-24%	<u>18,533</u>	<u>-</u>	<u>18,533</u>	
<u>Ending Balance</u>	39,882	28,866				28,333	-2%

Impact Fee Funds:

(1) Impact fee--A charge or assessment imposed by a district against new development in order to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to such new development. A charge or fee by a district for construction, installation, or inspection of a tap or connection to district water, wastewater, or drainage facilities, including all necessary service lines and meters, for capacity in storm water detention or retention facilities and related storm water conveyances, or for wholesale facilities that serve such water, wastewater, drainage, or storm water detention or retention facilities, shall not be deemed to be an impact fee under Local Government Code, Chapter 395 if the charge or fee:

(A) does not exceed three times the actual and reasonable costs to the district for such tap or connection;

(B) is made to a nontaxable entity for retail or wholesale service, does not exceed the actual costs to the district for such work and for all facilities that are necessary to provide district services to such entity and that are financed or are to be financed in whole or in part by tax-supported or revenue bonds of the district; or

(C) is made by a district for retail or wholesale service on land that at the time of platting was not being provided with water, wastewater, drainage, or storm water detention or retention service by the district.

(D) Capital improvement plan--Capital improvement plan means a plan which identifies capital improvements or facility expansions pursuant to which impact fees may be assessed.

The proposed budgets for collection and use of Impact Fees for the City's Water and Wastewater Systems are found beginning on the following page.

FY 2018-19 Proposed Budget

Water Impact Fee

11

	FY 2016-17	FY 2017-18	% Inc./ (dec)	FY 2018-19			% Inc./ (dec)
	Actual	Amend.		Proposed	Prog. Chng	Total	
<u>Beginning Balance</u>	225,923	186,836				220,220	18%
<u>Revenue</u>							
Impact Fees	97,100	163,383	7%	175,000	-	175,000	7%
Interest Income	1,443	1,000	20%	1,200	-	1,200	20%
Other	-	-	0%	-	-	-	0%
<i>Subtotal</i>	98,543	164,383	7%	176,200	-	176,200	7%
TOTALS	<u>98,543</u>	<u>164,383</u>	7%	<u>176,200</u>	<u>-</u>	<u>176,200</u>	7%
<u>Expenditures</u>							
<u>Services and Other Charges</u>							
Engineering	-	5,000	-100%	-	-	-	-100%
Miscellaneous	-	1,000	-100%	-	-	-	-100%
<i>Subtotal</i>	-	6,000	-100%	-	-	-	-100%
<u>Capital Outlay</u>							
Main Street Alley Project	-	25,000	-100%	-	-	-	-100%
Water Lines/Upgrades	-	100,000	-100%	-	-	-	-100%
Other	-	-	0%	-	-	-	0%
<i>Subtotal</i>	-	125,000	-100%	-	-	-	-100%
<u>Transfers Out</u>							
Transfer to Fund 45 -CIP	137,630	-	0%	-	-	-	0%
Transfer to CO 16 Fund	-	-	0%	325,000	-	325,000	100%
<i>Subtotal</i>	137,630	-	0%	325,000	-	325,000	100%
TOTALS	<u>137,630</u>	<u>131,000</u>	148%	<u>325,000</u>	<u>-</u>	<u>325,000</u>	100%
<u>Ending Balance</u>	186,836	220,220				71,420	

Wastewater (Sewer) Impact Fees-

FY 2018-19 Proposed Budget

Sewer Impact Fees

12

	FY 2016-17 Actual	FY 2017-18 Amend.	% Inc./ (dec)	FY 2018-19			% Inc./ (dec)
				Proposed	Prog. Chng	Total	
<u>Beginning Balance</u>	143,921	(65,339)				45,441	-170%
<u>Revenue</u>							
<u>Fees</u>							
Impact Fees	59,080	109,348	7%	117,002	-	117,002	0%
Interest Income	729	1,432	-44%	800	-	800	0%
Other	-	-	0%	-	-	-	0%
<i>Subtotal</i>	59,809	110,780	6%	117,802	-	117,802	0%
TOTALS	<u>59,809</u>	<u>110,780</u>	6%	<u>117,802</u>	<u>-</u>	<u>117,802</u>	0%
<u>Expenditures</u>							
<u>Services and Other Charges</u>							
Engineering	-	-		-	-	-	0%
Miscellaneous	-	-		-	-	-	0%
<i>Subtotal</i>	-	-		-	-	-	0%
<u>Capital Outlay</u>							
Sewer Line Extension	-	-		-	-	-	100%
Other	-	-		-	-	-	0%
<i>Subtotal</i>	-	-		-	-	-	100%
<u>Transfers Out</u>							
Transfer to Fund 45 -CIP	269,069	-		-	-	-	0%
Transfer to CO 16 Fund	-	-		-	-	150,000	
<i>Subtotal</i>	269,069	-		-	-	150,000	
TOTALS	<u>269,069</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	100%
<u>Ending Balance</u>	(65,339)	45,441				13,243	



Component Unit

Although closely related to the operations of the City of Elgin, from a formal relationship standpoint, the Elgin Economic Development Corporation is considered a component unit of the City but a separate financial entity. The organization is governed by a separate Board but is subject to broad direction by the City Council.

ELGIN ECONOMIC DEVELOPMENT CORPORATION

FY 2018-19 Proposed Operating Budget

Admin. Operations

Annual Appropriations

FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
			St Line.	Prog. Chng	Total	
684,297	719,739	8%	780,118	-	780,118	8%
3,421	6,538	-24%	5,000	-	5,000	-24%
100	-	0%	-	-	-	0%
106,422	930,000	0%	-	-	-	0%
794,240	1,656,277	-53%	785,118	-	785,118	-53%

EXPENDITURES

Salaries and Benefits

Salary	132,222	121,576	1%	122,616	55,120	177,736	46%
Performance Bonus	-	5,000	-100%	-	-	-	-100%
Longevity	730	115	52%	175	-	175	52%
Overtime	-	231	19%	275	-	275	19%
Social Security	10,027	9,658	4%	10,031	4,244	14,275	48%
Retirement	20,183	19,280	-3%	18,631	7,884	26,515	38%
Group Insurance	10,228	7,054	60%	11,254	7,491	18,745	166%
Workers Comp	785	1,857	-70%	552	248	800	-57%
Unemployment	513	231	10%	255	170	425	84%
Car Allowance	<u>7,282</u>	<u>7,200</u>	0%	<u>7,200</u>	<u>-</u>	<u>7,200</u>	0%
Subtotal	181,970	172,202	-1%	170,989	75,157	246,146	43%

Supplies and Materials

Supplies	1,111	500	0%	500	200	700	40%
Postage	-	400	-50%	200	200	400	0%
Printing Publishing	<u>1,227</u>	<u>2,000</u>	-50%	<u>1,000</u>	<u>1,000</u>	<u>2,000</u>	0%
Subtotal	2,338	2,900	-41%	1,700	1,400	3,100	7%

Services/Other Charges

Marketing/ Advertising	25,149	30,000	-100%	-	-	-	-100%
Consulting Services	42,126	50,000	-80%	10,000	-	10,000	-80%
Business Assistance *	118,117	50,345	-100%	-	-	-	-100%
Business Park Maint.	1,020	1,500	-100%	-	-	-	-100%
Telephone	-	7,800	-10%	7,000	-	7,000	-10%
Electric	-	700	-17%	584	-	584	-17%
It/Software/Hardware	367	7,800	-81%	1,500	1,200	2,700	-65%
Eng. & Consultant Serv.	3,334	10,000	100%	20,000	-	20,000	100%
Legal Services	-	4,000	25%	5,000	-	5,000	25%
Travel Training	2,065	8,000	-38%	5,000	-	5,000	-38%
Land Acquisition	-	200	-100%	-	-	-	-100%
Memberships	-	5,000	0%	5,000	-	5,000	0%
Employee Bond	-	250	0%	250	-	250	0%
Subtotal	192,179	175,595	-69%	54,334	1,200	55,534	-68%

Total Operating Expenditures	376,487	350,697	-35%	227,023	1,200.00	304,780	-13%
------------------------------	----------------	----------------	------	----------------	-----------------	----------------	------

* Debt Service appropriations moved to separate Division within the Fund

**Business Recruit./
Retention Prog.**

EXPENDITURES

Marketing Retention

	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
Recruitment- Marketing	-	-	100%	-	111,603	111,603	100%
Recruitment Incentives	-	-	100%	-	171,461	171,461	100%
Bus. Expansion- Incentives	-	-	100%	-	14,696	14,696	100%
Bus. Expansion- Infrastructure	-	-	100%	-	51,438	51,438	100%
Retention- Marketing	-	-	100%	-	29,393	29,393	100%
Retention	-	-	100%	-	36,741	36,741	100%
<i>Subtotal</i>	-	-	100%	-	415,332	415,332	100%
Total Bus. Recruit/Retention	-	-	100%	-	415,332	415,332	100%

Debt Service

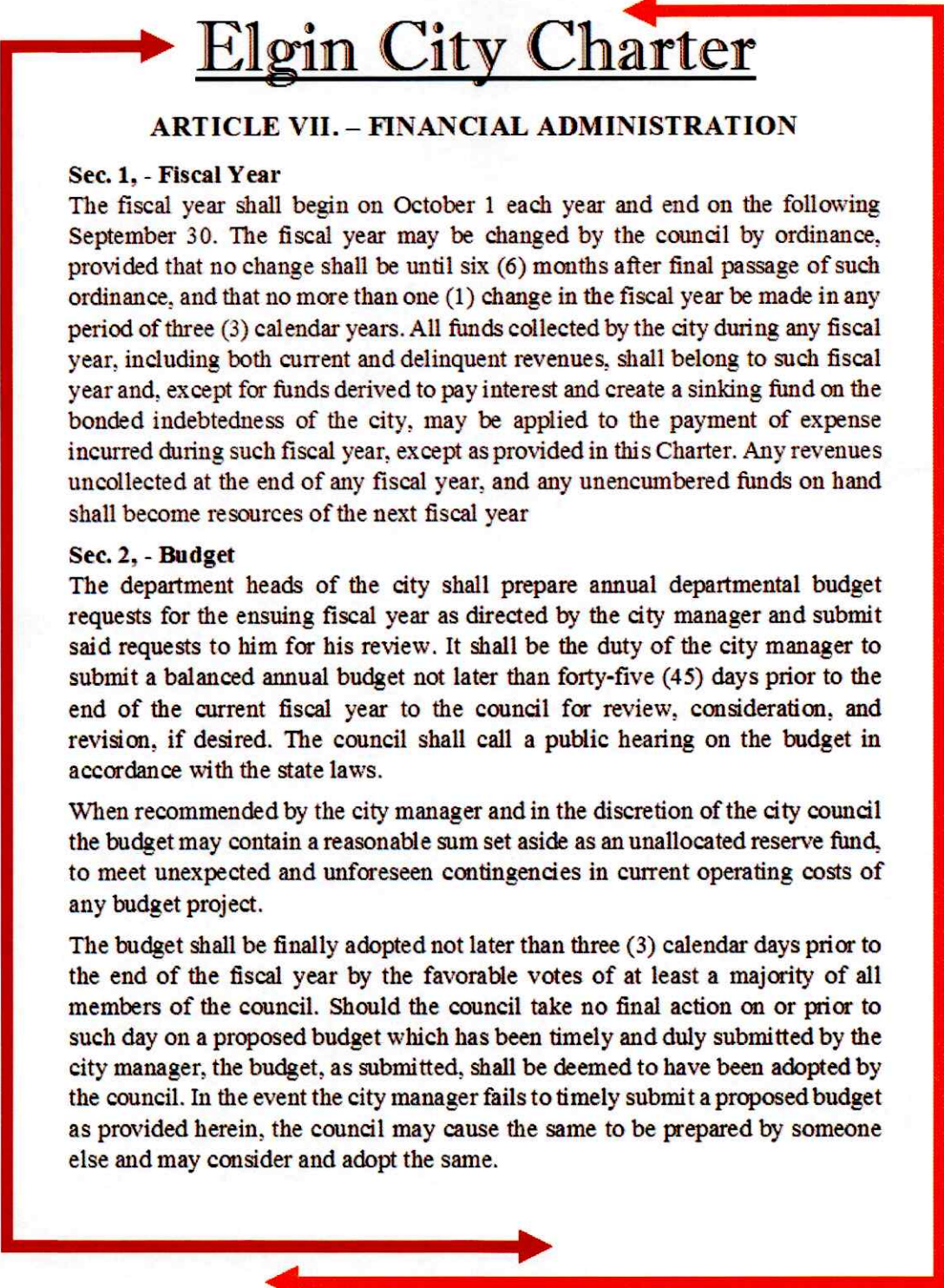
Annual Appropriations	FY 2016-17 Actual	FY 2017-18 Amend.	% Diff.	FY 2018-19			% Diff.
				St Line.	Prog. Chng	Total	
2007 Ref Bond Principal	50,000	50,000	0%	50,000	-	50,000	0%
2007 S. Tax Bond Principal	90,000	-	0%	-	-	-	0%
2007 Ref Bond Interest	19,096	16,926	-13%	14,756	-	14,756	-13%
2007 Sales Tax Bond Interest	5,513	-	0%	-	-	-	0%
2007 Ref Bond Pay Agent	250	250	0%	250	-	250	0%
2007 Sales Tax Bond Pay Agent							
Reimburse City CIP -Land Purchase	250	1,830,000	0%	-	-	-	0%
<i>Subtotal</i>	165,109	1,897,176	-97%	65,006	-	65,006	-97%
Total EEDC Expenditures	541,595	2,247,873	-87%	292,029	416,532	785,118	-65%

Sales Tax Revenue Refunding Bonds, Series 2007B

\$565,000 4.34% int			
	Principal	Interest	FY Total
1/15/2019		7,378.00	7,378.00
7/15/2019	50,000	7,378.00	64,756.00
1/15/2020		6,293.00	6,293.00
7/15/2020	50,000	6,293.00	62,586.00
1/15/2021		5,208.00	5,208.00
7/15/2021	55,000	5,208.00	65,416.00
1/15/2022		4,014.50	4,014.50
7/15/2022	60,000	4,014.50	68,029.00
1/15/2023		2,712.50	2,712.50
7/15/2023	65,000	2,712.50	70,425.00
1/15/2024		1,302.00	1,302.00
7/15/2024	60,000	1,302.00	62,604.00
	340,000	53,816	FY 2019 393,816

APPENDICES:

A. Compliance with Budgetary Procedural Requirements City Charter Budget Provisions



Elgin City Charter

ARTICLE VII. – FINANCIAL ADMINISTRATION

Sec. 1, - Fiscal Year

The fiscal year shall begin on October 1 each year and end on the following September 30. The fiscal year may be changed by the council by ordinance, provided that no change shall be until six (6) months after final passage of such ordinance, and that no more than one (1) change in the fiscal year be made in any period of three (3) calendar years. All funds collected by the city during any fiscal year, including both current and delinquent revenues, shall belong to such fiscal year and, except for funds derived to pay interest and create a sinking fund on the bonded indebtedness of the city, may be applied to the payment of expense incurred during such fiscal year, except as provided in this Charter. Any revenues uncollected at the end of any fiscal year, and any unencumbered funds on hand shall become resources of the next fiscal year

Sec. 2, - Budget

The department heads of the city shall prepare annual departmental budget requests for the ensuing fiscal year as directed by the city manager and submit said requests to him for his review. It shall be the duty of the city manager to submit a balanced annual budget not later than forty-five (45) days prior to the end of the current fiscal year to the council for review, consideration, and revision, if desired. The council shall call a public hearing on the budget in accordance with the state laws.

When recommended by the city manager and in the discretion of the city council the budget may contain a reasonable sum set aside as an unallocated reserve fund, to meet unexpected and unforeseen contingencies in current operating costs of any budget project.

The budget shall be finally adopted not later than three (3) calendar days prior to the end of the fiscal year by the favorable votes of at least a majority of all members of the council. Should the council take no final action on or prior to such day on a proposed budget which has been timely and duly submitted by the city manager, the budget, as submitted, shall be deemed to have been adopted by the council. In the event the city manager fails to timely submit a proposed budget as provided herein, the council may cause the same to be prepared by someone else and may consider and adopt the same.

Memorandum

Date: April 5, 2018

To: Mayor and City Council
Department Heads

Subject: Calendar for Formulation and Adoption of
FY2018-19 Annual Operating Budget
and Five-Year Capital Plan



Following is a projected schedule relating to the development and formal adoption of the *2018 Five-Year Capital Plan* and the *FY2018-19 Annual Operating Budget* for the City of Elgin in accordance with the City Charter and applicable state law:

APRIL

Thursday, April 19, 2018.....Briefing of departmental staff by City Manager and Director of Finance on the budget development process

+++++

MAY

Friday, May 11, 2018.....Deadline for submission of departmental requests for inclusion in the Proposed *2018 Five-Year Capital Plan (5YRCP)*

Monday, May 16 through

Friday, May 25, 2018.....Review and consideration of departmental *5YRCP* requests by City Manager, Director of Finance, and applicable Department Heads (as needed)

+++++

JUNE

Friday, June 1, 2018.....Deadline for submission of departmental requests for funding **program changes** within the Proposed *FY2018-19 Annual Operating Budget*

Tuesday, June 5, 2018.....**Presentation of Proposed 2018 Five-Year Capital Plan to Mayor and City Council by City Manager**
(Regular Council Meeting)

Tuesday, June 12, 2018.....City Council *5YRCP* Review/ Work Session (*tentative**)
(Special Called Meeting)

Monday, June 11 through

Friday, July 20, 2018.....Review and consideration of program change requests and straight line budget projections by City Manager, Director of Finance, and applicable Department Heads (as needed)

+++++

JULY

Tuesday, July 3, 2018.....Public Hearing on Proposed *2018 Five Year Capital Plan*
(Regular Council Meeting)

Tuesday, August 7, 2018.....Presentation of Proposed FY2018-19 Annual Operating Budget to Mayor & City Council by City Manager

Wednesday, August 8, 2018.....Publish General Budget Summary

Tuesday, August 14, 2018.....Council Budget Review/ Work Session (tentative*)

Wednesday, August 15, 2018.....Publish Effective Property Tax Rate & Rollback Calculation

Friday, August 24, 2018.....Publish Notice of First Public Hearing on Tax Rate and Proposed Budget

Tuesday, August 28, 2018.....Council Budget Review/ Work Session (tentative*)

Tuesday, September 4, 2018.....First Public Hearing on Tax Rate and Proposed FY2018-19
(Regular Called Meeting) Annual Budget

Tuesday, September 11, 2018.....Council Budget Review/ Work Session (tentative*)

Tuesday, September 18, 2018..... Second Public Hearing on Proposed Tax Rate and Budget
(Regular Called Meeting)

.....**First Reading** of Appropriations Ordinance Adopting
FY2018-19 Annual Operating Budget and Tax Rate

Tuesday, September 25, 2018.....Second Reading and Final Adoption of Appropriations
(Special Called Council Meeting) Ordinance and Tax Rate Ordinance for FY 2018-19

Thursday, September 27, 2018.....Deadline established by City Charter for final adoption of
FY2018-19 Annual Operating Budget
(“The budget shall be finally adopted not later than three
{3} calendar days prior to the end of the fiscal year”)

Monday, October 1, 2018.....Beginning of FY2018-19 Fiscal Year

Please let me know at your earliest convenience if you have any comments or questions; or require additional information regarding the budget development process.

Ph

Thomas L. Mattis
City Manager

*Tentative dates for Council Budget Work Sessions. Actual number and schedule for work sessions to be determined by City Council.

APPENDIX B

Number of Employees and Full Time Equivalent Authorized Positions

General Fund

Executive		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
City Manager	—	1	1	1	1.00	1.00	1.00
City Secretary	8	1	1	1	1.00	1.00	1.00
Executive Assistant	6	0	0	1	0.00	0.50	0.50
Total		2	2.0	3.0	2.00	2.50	2.50

Finance & Admin.		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Director of Finance	24	1	1	1	1.00	1.00	1.00
Human Resources Manager	13	0	0	1	0.00	0.00	1.00
Purchasing Agent/ A/P Clerk	11 5	1 1	1 1	1 1	1.00 1.00	1.00 1.00	1.00 1.00
Total		3	3	4	3.00	3.00	4.00

Community Development		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Dir. Comm. Development	15	1	1	1	1.00	1.00	1.00
Admin. Assistant II	2	1	1	1	1.00	1.00	1.00
Total		2	2	2	2.00	2.00	2.00

POLICE DEPARTMENT

Patrol

Patrol		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Chief of Police	10	1	1	1	1.00	1.00	1.00
Assistant Chief of Police		1	1	1	1.00	1.00	1.00
Police Lieutenant	6	1	1	1	1.00	1.00	1.00
Police Sergeant	5	3	3	5	3.00	3.00	5.00
Detective	5	2	2	2	2.00	2.00	2.00
Police Officer	4	11	11	12	11.00	11.00	12.00
Evidence Tech		0	1	1	0.20	0.20	0.20
Administrative Asst. III		1	1	1	1.00	1.00	1.00
Administrative Asst. II	1	1	1	1	1.00	1.00	1.00
Sub-total		21	22	25	21.20	21.20	24.20

General Fund - Cont.

PUBLIC WORKS-		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Public Works Director	12	1	1	1	1.00	1.00	1.00
Foreman	7	1	1	1	1.00	1.00	1.00
Equip. Op. III	5	1	1	1	1.00	1.00	1.00
Equip. Op. VI	-	1	1	1	1.00	1.00	1.00
Equip. Op. II	4	1	1	1	1.00	1.00	1.00
Laborer III	3	1	1	1	1.00	1.00	1.00
Laborer II	2	1	1	1	1.00	1.00	1.00
Laborer I	1	1	1	1	1.00	1.00	1.00
ST -Laborer I		1	1	1	1.00	1.00	1.00
Admin Assistant	2	1	1	1	1.00	1.00	1.00
Total		10	10	10	10.00	10.00	10.00

Planning and Zoning Dept.

		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Planning and Zoning Director	12	1	1	1	1.00	1.00	1.00
Admin. Assistant II	2	1	1	1	1.00	1.00	1.00
Total		2	2	2	2.00	2.00	2.00

Code Enforcement

		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Code Enforcement Officer	4	1	1	1	1.00	1.00	1.00
Total		1	1	1	1.00	1.00	1.00

Library

		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Library Director	10	1	1	1	1.00	1.00	1.00
Library Assist. III	2	1	1	1	1.00	1.00	1.00
Children's Lib.	4	1	1	1	1.00	1.00	1.00
Services Clerk I	-	1	1	1	1.00	1.00	1.00
Admin Assist. (PT)	1	1	1	1	0.50	0.50	0.50
Services Clerk I (PT)	2	1	1	1	0.50	0.50	0.50
Total		6	6	6	5.00	5.00	5.00

APPENDIX B (Cont.)

Utility Fund (Water/Sewer)

Administration - Utility Billing		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Director of Utilities	12	1	1	1	1.00	1.00	1.00
Utility Billing Supervisor	7	1	1	1	1.00	1.00	1.00
Receptionist	1	1	1	1	1.00	1.00	1.00
Utility Billing Clerk I	3	1	1	1	1.00	1.00	1.00
Meter Reader I	1	2	2	2	2.00	2.00	2.00
Total		6	6	6	6	6.00	6.00

Water Treatment		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Plant Operator II	4	0	1	1	1.00	1.00	1.00
Plant Operator I	3	1	0	0	1.00	1.00	1.00
Total		1	1	1	2.00	2.00	2.00

Water Distribution		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted		Proposed	Adopt		Proposed
Utilities Foreman	7	1	1	1	1.00	1.00	1.00
Equipt. Oper. II	4	1	1	1	1.00	1.00	1.00
Equipt. Oper. I	3	1	1	1	1.00	1.00	1.00
Water Laborer III	3	1	1	1	1.00	1.00	1.00
Total		4	4	4	4.00	4.00	4.00

Wastewater Collection		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Water Laborer I	1	1	1	1	1.00	1.00	1.00
Plant Operator I (Wastewater)	3	1	1	1	1.00	1.00	1.00
Total		2	2	2	2	2	2

Wastewater Treatment		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2017-18		2018-19	2017-18		2018-19
		Adopted		Proposed	Adopt		Proposed
Plant Oper. II	4	1	1	1	1.00	1.00	1.00
Plant Operator I	3	1	1	1	1.00	1.00	1.00
Total		2	2	2	2	2	2

		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2016-17		2017-18	2016-17		2017-18
		Adopted	Amend	Proposed	Adopt	Amend	Proposed
Utility Fund Total		7	7	7	12.00	12.00	12.00
All Funds Grand Total		108	109	117	91.10	91.60	97.35



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: Ordinance Adopting FY 2018-19 Ad Valorem Tax Rates

DEPARTMENT: City Manager and Finance

PROPOSED ACTION: Consider Ordinance for adoption

BACKGROUND: The final step in approving at least a partial funding plan for general fund expenses plus annual debt payments (interest and principal) on outstanding bonds, notes or other borrowing instruments, is adoption of an Ordinance to set the annual tax rate.

State law requires that local governments considering a tax rate that would increase tax revenues above that collected in the previous year, must hold two public hearings prior to adoption of such tax rates, to give the public an opportunity to comment on the tax rates proposed to be adopted by the Council.

Two public hearings were held regarding proposed tax rates, with the first public hearing on September 4th and the second September 18th, 2018.

The Ordinance, a copy of which follows this executive summary sets forth the proposed tax rates as well as provides authority for their collection.

BUDGET/FINANCIAL IMPACT:

Funding for this item was { } included { } not included in the current-year budget {X} N/A

RECOMMENDATION: Recommended for adoption

ATTACHMENTS: Draft Ordinance adopting *Ad Valorem* Tax Rates for FY 2018-19.

{ } Staff will be making a detailed presentation on this agenda item at the meeting.

{X} Staff will provide brief comments and answer questions on this item at the meeting.

{ } This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ORDINANCE NO _____

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ELGIN, TEXAS, FOR THE 2018-19 FISCAL YEAR; AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE 2018 TAX YEAR.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ELGIN, TEXAS.

Section 1. That there is hereby levied and there shall be collected for the **maintenance and operation** of the municipal government of the City of Elgin, Texas for the 2018-19 Fiscal Year upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of **\$0.428269** cents on each One Hundred Dollars (\$100) valuation on property.

THIS TAX RATE WILL RAISE MORE TAXES FOR **MAINTENANCE AND OPERATIONS** THAN LAST YEAR'S TAX RATE BY VIRTUE OF THE ADDITION OF NEW PROPERTY AND INCREASES IN ASSESSED VALUE OF CERTAIN PROPERTIES. TAX RECEIPTS WILL BE RAISED BY 11.9% PER CENT. AN EQUIVALENT INCREASE IN TAXES ON A HOME WITH AN ASSESSED VALUE OF \$80,000 WOULD BE APPROXIMATELY \$62.54.

Section 2. That there is hereby levied and there shall be collected for the City of Overton, Texas to provide for **Interest and Sinking Funds** for the 2018-19 Fiscal Year upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.228647 cents on each One Hundred Dollars (\$100) valuation on property.

SUMMARY

1. Maintenance and operations of the general government (General Fund),	\$0.428269
2. Interest and Sinking fund (Debt Rate)	<u>\$0.228647</u>
Total Tax per \$100 of valuation	\$0.656916

That the City Secretary shall ensure that the City's home page of its internet website shall include the following statement: "THE CITY OF OVERTON ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEARS EQUIVALENT TAX RATE."

Section 3. That all monies collected under this Ordinance for the specific items herein named, be and the same hereby appropriated and set apart for the specific purposes indicated in each item and the Assessor/Collector of Taxes, and the Director of Finance

shall keep these accounts so as to readily and distinctly show the amount collected, the amount expended and the amount on hand at any time belonging, to such funds. All receipts for the City not specifically apportioned are hereby made payable to the General fund.

Taxes levied under this Ordinance shall be due October 1, 2018, and if not paid on or before January 31, 2019 shall immediately become delinquent.

Section 4. All taxes shall become a lien upon the property against which assessed, and the tax assessor and collector for the City of Elgin is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and Ordinances of the City of Elgin shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be appropriated to the General Fund of the City of Elgin. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by state law.

Section 5. That this ordinance shall take effect and be in force from October 1, 2018.

PASSED AND APPROVED ON THIS 25TH DAY OF SEPTEMBER 2018.

APPROVED:

MAYOR: Chris Cannon

ATTEST:

CITY SECRETARY: Amelia Sanchez

APPROVED AS TO FORM:

CITY ATTORNEY: Charlie Crossfield