

2018

Municipal Budget

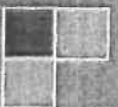
(Fiscal Year 2017-2018)

Prepared and Submitted by City Manager Leonardo Olivares to the Palmview City Council.



CITY OF PALMVIEW
TEXAS

9/15/2017



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CITY OF PALMVIEW TEXAS

15 September 2017

MAYOR
Gerardo Pérez

MAYOR PRO-TEM
Joselito Hernandez

COUNCILMEN
Joel Garcia Sr.
Ricardo Villarreal
Javier Ramirez

COUNCILWOMAN
Linda Sarabia

INTERIM CITY MANAGER
Leonardo Olivares

Palmview City Council
c/o The Honorable Gerardo Perez
400 West Veterans Boulevard
Palmview, Texas 78572-8327

Re: Budget Message for Municipal Budget, Fiscal Year 2017-2018

Dear Mayor Perez and Council:

In accordance with the City of Palmview Municipal Charter and statutory requirements, it is my pleasure to submit to our Council this Municipal Budget and accompanying Budget Message for Fiscal Year 2017-2018.¹

The following information explains the Municipal Budget "... both in fiscal terms and in terms of the work programs."²

1. Proposed Financial Policies

General Fund Reserve

The City's General Fund of approximately \$5.8 million should have a reserve balance of 25.0 percent (Part V: Net Surplus). To achieve this, the Council should approve a five-year program to reach this goal (*infra*). This will allow operational efficiencies, establish sound fiscal management, and position the City to obtain favorable bond ratings.

Public Utility Fund

This Budget creates a Public Utility Fund, an Enterprise Fund, to better account for the operations of the City's solid waste franchise. Other minor operating or capital expenses associated with any water or wastewater programs may be included in this fund.

Master Fee Schedule

¹ As required by the Palmview Municipal Charter Sections 4.02, 5.02, 5.03, and 5.04.

² Section 5.03.



The Master Fee Schedule (Appendix A) itemizes all municipal fees charged by each Department. This should be reviewed and modified annually to ensure appropriate fees are charged for recovery of municipal expenses, or reduced or eliminated where necessary. The source of authority (eg, statutory, Charter, ordinance, administrative) is also included.

Vehicular Fleet Program

A schedule to continually replace municipal vehicles should be adopted by Departments to ensure orderly maintenance of vehicular assets. For example, the average useful life of Police Department cruisers is three years. Consequently, 1/3 of cruisers should be replaced annually. This will result in the Department having a fleet with 1/3 cruisers being new, 1/3 being one year old, and 1/3 being two years old. This will ensure the Department's vehicles are in good working condition for service delivery.

2. Important Budget Features

This Budget will be compliant with Charter requirements stipulating elements of the Budget. Specifically, it will:

- Establish the City's Fiscal Year (FY)³
- Include a written Budget Message⁴
- Contain a General Summary⁵
- Detail revenues and expenditures for proposed, current, and previous Fiscal Years⁶
- Include other materials and items in Appendices⁷

Please note, annual comparisons of Departmental budgets from previous years will not represent an accurate assessment of expenditures given major changes (*infra*) such as reorganizing Departments (consolidations, creations); renaming line items (to better describe revenues and expenditures); and transferring line items.

Each Department will have the following new information:

Departmental Authority

³ Section 5.01.

⁴ Sections 5.02 and 5.03.

⁵ Section 5.04.

⁶ Section 5.04.

⁷ Sections 5.03 and 5.04.

The Council has the authority to "... create new departments, and may discontinue any offices or departments at its discretion, except those specifically established by this Charter."⁸ There are two departments that are explicitly created by the Charter – the City Council and the Municipal Court. The Charter implies the existence of the following Offices: City Manager's Office, City Secretary's Office, City Attorney's Office, and City Tax Collector's Office (Appendix B). All other Departments or Offices are created by municipal ordinance. This Budget indicates the authority used by each Department or Office.

Personnel Levels

Each Department budget will indicate the total number of Full-Time (FT) employees and Part-Time (PT) employees. This will provide more information on personnel costs by Department. Individual personnel positions and salaries by Department also are included (Appendix C).

3. Major Changes & Reasons

Policies

Office Creations: This Budget will establish new Offices as implied by the Charter. These new Offices include City Manager's Office, City Attorney's Office, and City Tax Collector's Office (Appendix D).

Public Utility Department Creation: The Public Utility Department (PUD) also is created to account for the City's solid waste franchise, but has no employees associated with this function. The associated enterprise fund, the Public Utility Fund, will segregate revenues and expenditures for this Department.

Public Safety Reorganization: The Public Safety Department which consisted of a Police Department and Fire Department is separated into these two components. The Fire Department is reorganized as an independent Department, rather than a division of the Public Safety Department, which is renamed the Police Department. This will improve service delivery for the Fire Department by having direct access to the City Manager for administrative, financial, personnel, and other operational decisions.

Fire Department Expansion: Adding an Advanced Life Support (ALS) response to the Department will enhance public safety to our residents. This will position the Department as a premier fire and rescue service provider in the Rio Grande Valley.

⁸ Section 3.01.

Line Item Categories Created: Line items have been grouped according to three expenditure categories (Personnel, Operating, and Capital) to provide a better summary of each Department's expenditures. This will provide clearer summary of personnel, operating, and capital expenditures by Department. Categories also have been created for revenues.

Line Item Transfers: Line items were transferred from one Department to another based on programmatic functions. For example, the Administrative Department Elections line item was transferred to City Secretary's Office since that office administers elections. Also, the Police Department's Telephone line item was moved to the Administrative Department where all telephone expenses are itemized.

Line Item Renaming: In order to eliminate confusion and provide a clearer, more transparent understanding of Departments and line items, these names have been changed to reflect a more precise nomenclature (Appendix E). For example, there are several names used for the City's parks program: Culture and Recreation, Boys and Girls Club, Youth Club, and Parks and Recreation. The City's parks program is now renamed the Parks and Recreation Department to reflect naming standards commonly accepted in other municipalities.

Expenditure Increases

Personnel: There are a total of 63 Full-Time employees and three Part-Time employees, or a total of 66 employees.

Personnel benefits (eg, salaries, retirement, health insurance) remain unchanged. Health insurance costs will need to be reviewed during the Fiscal Year to account for changes in cost structures.

In the Police Department, two positions have been eliminated to better deliver public safety. Since these positions are in management and administration, they will not affect frontline service delivery. One position, Crime Victim Liaison, has been added and funded through a 100 percent grant.

In FY 2017, the Fire Department has nine Firefighters (six Full-Time and three Part-Time). In FY 2018, two of three Part-Time positions have been eliminated, and six new firefighter positions are added for a total of 13 firefighter (12 Full-Time and one Part-Time). This will allow for 24/7 operations. No additional positions have been added, nor eliminated. The Fire Chief's base salary will increase \$10,000 to: 1) restore a reduction in a previous budget; and 2) reflect additional responsibilities.

Fire Chief Salary Adjustments: A base salary increase of \$10,000 for the Fire Chief is included to provide competitive compensation for additional duties due to program expansion.

Professional Association Dues: Professional association dues provide Department Directors access to programmatic information and a network of professionals, which improve service delivery and help contain costs. Since membership in professional associations benefits the City, the City will pay for this annual expense for Department Directors.

4. Summary of Debt

Existing Debt

The following is a summary of the City's existing debt.

Existing Debt by Year⁹

Year	Maturity	Description	Interest	Amount
2004	2028	Note (Multi-Purpose Center)	5.25	\$1,022,958
2008		2008 Bond (\$668,750.18) (IRS 941 Payroll Tax Liabilities)		
2009	2028	2008A Refunding Bond (Accounts payable, Retire 2008 Bond)	7.25	\$1,319,566
2014	2029	Note (Payroll taxes, accounts payable)		\$ 621,391
2014	2017	Note	3.99	\$ 193,362
		Capital Leases	Various	\$1,105,952
		Relending Program (USDA Rural Business Coop Service)	1.00	\$ 750,000

Proposed Debt

Proposed debt for FY 2018 includes \$1.5 million in capital improvements for resurfacing streets.

Capital equipment that requires replacement or service expansion totals \$238,000.

Total Capital expenditures for FY 2018 are detailed as follows:

- Street Improvements (Agua SUD) \$1,500,000
- Police Department cruiser 45,000

⁹ City of Palmview, Texas Annual Financial Report, September 20, 2016, as revised by Finance Department.

• Fire Department ambulance	160,000
• Finance Department accounting software	33,000
• Total	\$1,738,000

Please note the remaining dates in our Budget Preparation Schedule (Appendix F).

Finally, it is noteworthy to mention that Budget preparation for FY2018 has departed from past efforts in that each Department Director was directly involved. This provides the Council and management the benefit of the extensive experience of each Department Director. It also allows Departments greater understanding of the Budget process and financial administration. In the end, the public benefits from this hands-on involvement.

Thank you for the opportunity to contribute to Palmview's continued development. Please let us know if we may be of further assistance.

Sincerely,



Leonardo Olivares, JD MPA ICMA-CM
Interim City Manager

LO:RC

C: Bertha Garza, City Secretary's Office¹⁰
Rachel Chapa, Finance Department

¹⁰ Section 5.09.

Part I: General Summary

The City of Palmview's Municipal Budget for Fiscal Year 2017-2018 includes this General Summary¹¹ and provides a complete financial plan of all City funds and activities.

Estimated Revenues

Total estimated revenues from all sources for FY 2018 are \$5.8 million, a decrease from \$5.9 million budgeted in FY 2017. This revenue estimate is based on conservative property tax, sales tax, and economic activity projections.

Proposed Expenditures

Total proposed expenditures for all Departments for FY 2018 are \$5.8 million, a decrease from \$5.9 million budgeted in FY 2017. These proposed expenditures are based on conservative personnel, operating, and capital costs.

Proposed Capital Expenditures

On June 14, 2017, the Council approved the Capital Improvement Program (CIP). However, this is subject to change before the end of Fiscal Year 2017. As the Council amends the CIP, the Method of Financing and corresponding Debt Service must be calculated and included in the FY 2018 Budget.

Net Surplus

The Palmview Municipal Budget for FY 2018 has a net surplus of \$254,000 which will be used to establish a General Fund reserve of \$289,000 per year.

Additional details in Appendix G.

¹¹ Section 5.04.

Part II: Revenues

2017 Property Values

\$435,141,164

		FISCAL YEAR 2015-2016		FISCAL YEAR 2016-2017		TAX RATE		
		BUDGET	ACTUAL	BUDGET	ACTUAL AS OF MAY 2017	0.004751 PROPOSED BUDGET FOR 2017-2018	0.004669	0.005001
		0	0	0	0	0	0	0
STATE REVENUES								
GENERAL REVENUES								
TAX REVENUE								
408 ✓	PROPERTY TAXES	1,458,904	1,748,559	1,900,000	1,759,947	\$ 1,963,988	\$ 1,930,090	\$ 2,067,334
409 ✓	PENALTIES AND INTEREST	72,500	84,713	72,397	51,983	85,317	85,317	85,317
463 ✓	DELINQUENT TAX COLLECTIONS	-	29,019	18,000	16,725	111,700	111,700	111,700
410 ✓	SALES TAX - GENERAL	725,000	918,256	800,000	455,093	920,000	920,000	920,000
450 ✓	SALES TAX - CRIME CONTROL	380,000	459,844	500,000	307,977	460,000	460,000	460,000
433 ✓	MIXED BEVERAGE TAX (TABC)	1,500	5,090	1,000	3,603	5,500	5,500	5,500
	HOTEL OCCUPANCY TAX	-	-	-	-	-	-	-
TOTAL TAX REVENUE		\$ 2,637,904	\$ 3,245,482	\$ 3,291,397	\$ 2,595,327	\$ 3,546,505	\$ 3,512,607	\$ 3,649,851
INCREASE (DECREASE) IN REVENUE						\$ 33,897	\$ -	\$ 103,346
FRANCHISE REVENUE								
400 ✓	AEP FRANCHISE	\$ 236,000	\$ 233,270	\$ 210,000	\$ 124,730	\$ 187,096	\$ 187,096	\$ 187,096
403 ✓	REPUBLIC SERVICE FRANCHISE	-	31,562	-	35,041	50,000	50,000	50,000
404 ✓	AT&T	6,600	7,415	7,000	1,839	2,800	2,800	2,800
406 ✓	COCA COLA ENTERPRISES	200	-	-	-	-	-	-
436 ✓	TEXAS GAS SERVICE	3,000	1,600	2,000	1,594	2,300	2,300	2,300
440 ✓	TIME WARNER CABLE	35,000	35,756	35,000	34,723	50,000	50,000	50,000
TOTAL FRANCHISE REVENUE		\$ 280,800	\$ 309,604	\$ 254,000	\$ 197,928	\$ 292,196	\$ 292,196	\$ 292,196
DEPARTMENTAL REVENUES								
ADMINISTRATION								
413 ✓	MULTI-PURPOSE BLDG RENTAL	\$ 144,000	\$ 144,000	\$ 144,000	\$ 96,000	\$ 144,000	144,000	\$ 144,000
TOTAL ADMINISTRATION		\$ 144,000	\$ 144,000	\$ 144,000	\$ 96,000	\$ 144,000	\$ 144,000	\$ 144,000
POLICE								
424 ✓	FINES	\$ 600,000	\$ 466,393	\$ 650,000	\$ 247,180	\$ 375,000	\$ 375,000	\$ 375,000
425 ✓	K-9 (DONATION)	-	-	-	296	350	350	350
426 ✓	COURT COSTS	200,000	229,758	250,000	129,858	200,000	200,000	200,000
428 ✓	POLICE REPORTS	2,000	2,805	2,500	3,054	4,500	4,500	4,500
435 ✓	REGIONAL DISPATCH	160,000	80,000	80,000	55,308	80,000	80,000	80,000
442 ✓	EXPLORERS	1,000	9,598	6,500	-	6,500	6,500	6,500
458	REVENUE FROM ASSET & FORF	-	257,645	-	-	-	-	-
TOTAL POLICE		\$ 963,000	\$ 1,046,198	\$ 989,000	\$ 435,697	\$ 666,350	\$ 666,350	\$ 666,350
POLICE GRANTS								
449 ✓	BORDER STAR GRANTS	\$ 75,000	\$ 56,396	\$ 65,000	\$ 41,282	\$ 65,000	\$ 65,000	\$ 65,000
464 ✓	STONEGARDEN GRANTS	50,000	84,078	60,000	94,355	60,000	60,000	60,000
	ICE & DEA GRANTS (OFFICER O/T REIMB)	-	-	-	7,474	10,000	10,000	10,000
467	GOVERNORS OFFICE GRANT	20,000	6,252	10,000	60,000	60,000	60,000	60,000
	OTHER VICTIM ASSISTANCE GRANT	-	-	-	-	42,000	42,000	42,000
TOTAL POLICE GRANTS		\$ 145,000	\$ 146,726	\$ 135,000	\$ 203,111	\$ 237,000	\$ 237,000	\$ 237,000
PARKS & RECREATION								
430 ✓	PARKS & RECREATION PERMITS AND FEES	\$ 150,000	\$ 125,562	\$ 150,000	\$ 47,950	\$ 100,000	\$ 100,000	\$ 200,000
412 ✓	PAVILLION RENTAL	20,000	3,500	20,000	2,825	\$ 4,000.00	\$ 4,000.00	\$ 4,000
TOTAL PARKS & RECREATION		\$ 170,000	\$ 129,062	\$ 170,000	\$ 50,775	\$ 104,000	\$ 104,000	\$ 204,000
FIRE								
414 ✓	PERMITS & FEES	\$ 70,000	\$ 73,562	\$ 80,000	\$ 50,417	\$ 75,000	\$ 75,000	\$ 75,000
418 ✓	RURAL FIRE CONTRACT	80,000	95,800	50,000	24,550	80,000	80,000	80,000
441 ✓	SALE OF FIRE TRUCK	-	65,000	-	-	-	-	-
432	DONATIONS	7,500	13,925	15,000	7,610	10,000	10,000	10,000
434 ✓	MISCELLANEOUS	25,000	7,660	25,000	455	600	600	600
446 ✓	INSURANCE CLAIMS	40,000	250	-	42,797	40,000	40,000	40,000
447 ✓	DISASTER RELIEF (FEMA)	-	-	-	6,507	71,250	71,250	71,250
457 ✓	COMMISSIONS	6,000	-	-	-	-	-	-
465 ✓	INTEREST EARNED	50	26	50	11	20	20	20
	EMS BILLING	-	-	-	-	122,304	122,304	122,304
TOTAL FIRE		\$ 228,550	\$ 256,223	\$ 170,050	\$ 132,347	\$ 399,174	\$ 399,174	\$ 399,174
TOTAL REVENUES		\$ 4,569,254	\$ 5,277,295	\$ 5,153,447	\$ 3,711,184	\$ 5,389,225	\$ 5,355,327	\$ 5,592,571
GENERAL FUND RESERVE AT 5.0%						\$ 269,461	\$ 267,766	\$ 279,629
CHANGE IN FUND RESERVE							\$ (1,695)	\$ 10,167

Part III: Expenditures

CITY OF PALMVIEW-GENERAL FUND
PROPOSED MUNICIPAL BUDGET FOR FY 2017-2018
FINANCE DEPARTMENT
SEPTEMBER 15, 2017

2017 Property Values

\$435,141,164

		FISCAL YEAR 2015-2016		FISCAL YEAR 2016-2017		TAX RATE		
		BUDGET	ACTUAL	BUDGET	ACTUAL AS OF MAY 2017	0.004751 PROPOSED BUDGET FOR 2017-2018	0.004669	0.005001
EXPENDITURES BY DEPARTMENT								
01	ADMINISTRATION - 01	\$ 1,835,891	\$ 2,184,585	\$ 1,988,052	\$ 1,222,129	\$ 762,456	\$ 762,456	\$ 762,456
02	PUBLIC WORKS - 02	473,832	437,642	539,894	316,959	579,430	579,430	579,430
03	POLICE - 03	1,842,889	2,020,966	1,936,742	1,398,080	1,930,421	1,930,421	1,930,421
04	PLANNING/CODE ENFORCEMENT - 04	181,286	181,381	214,835	135,981	139,175	139,175	139,175
05	MUNICIPAL COURT - 05	247,341	238,794	227,963	209,792	249,491	249,491	249,491
06	CITY TAX COLLECTOR - 06	23,490	59,207	61,000	32,998	54,648	54,648	54,648
09	FINANCE - 09	-	-	32,295	17,147	147,837	147,837	147,837
12	FIRE - 12	377,202	421,071	548,503	283,609	813,844	813,844	813,844
15	CITY COUNCIL - 15	27,200	46,151	35,000	15,608	34,000	34,000	34,000
20	PARKS & RECREATION - 20	263,963	289,909	285,811	110,661	355,753	355,753	355,753
22	CITY MANAGER-22	-	-	-	-	105,796	105,796	105,796
25	CITY SECRETARY - 25	49,853	50,743	53,419	34,473	75,569	75,569	75,569
26	CITY ATTORNEY - 26	-	-	-	-	30,000	30,000	30,000
27	HUMAN RESOURCES	-	-	-	-	59,356	59,356	59,356
TOTAL EXPENDITURES		\$ 5,322,947	\$ 5,930,448	\$ 5,923,515	\$ 3,777,438	\$ 5,337,778	\$ 5,337,778	\$ 5,337,778

2017 Property Values

\$435,141,164

		FISCAL YEAR 2015-2016		FISCAL YEAR 2016-2017		TAX RATE		
		BUDGET	ACTUAL	BUDGET	ACTUAL AS OF MAY 2017	0.004751 PROPOSED BUDGET	0.004669	0.005001
ADMINISTRATION -01 (AUTHORITY: ORDINANCE)						FOR 2017-2018		
PERSONNEL EXPENSES (FT 0, PT 0)								
01-500	SALARIES	\$ 148,500	\$ 152,587	\$ 161,000	\$ 104,865	\$ -		
01-501	PAYROLL TAXES (Medicare & Social Security)	11,360	11,673	12,316	8,022	-		
01-522	TWC PAYROLL TAXES (Unemployment)	3,000	11,019	12,000	2,253	-		
01-524	HEALTH INSURANCE	38,000	61,814	8,500	30,266	-		
01-569	RETIREMENT (TMRS)	35,000	52,112	30,000	21,574	-		
	TOTAL PERSONNEL EXPENSES	\$ 235,860	\$ 289,205	\$ 223,816	\$ 166,980	\$ -		
OPERATING EXPENSES								
01-502	GENERAL LIABILITY INSURANCE (TML)	\$ 110,000	\$ 108,997	\$ 125,000	\$ 91,223	\$ 127,500		
01-503	OFFICE SUPPLIES	20,000	24,602	10,000	2,548	10,000		
01-504	PRINTING (Forms/Business Cards/Letterhead)	10,000	12,529	15,000	9,802	15,000		
01-505	PROPERTY TAXES	-	1,514	-	289	-		
01-506	POSTAGE	1,200	2,496	1,800	1,202	5,000		
01-507	DUES & SUBSCRIPTIONS	15,000	40,592	32,500	15,061	20,000		
01-508	TRAVEL/TRAINING	15,000	15,660	22,500	2,127	-		
01-510	ELECTRIC UTILITIES	190,000	198,206	175,000	130,939	175,000		
01-511	WATER	9,400	16,188	13,500	9,665	13,500		
01-512	FUEL/GAS	7,500	3,603	3,500	2,659	-		
01-513	LEASE RENTAL	50,000	10,512	50,000	20,530	27,000		
01-514	SOLID WASTE COLLECTION FEES	628,800	751,705	648,000	393,306	-		
01-515	TELEPHONE	35,000	44,991	44,000	26,126	32,000		
01-516	MOBILE PHONES	5,000	1,440	700	840	-		
01-517	ADVERTISING	12,000	2,513	2,200	3,092	3,500		
01-518	LEGAL FEES	20,000	49,204	40,000	19,023	-		
01-519	AUDITS	20,000	19,500	20,000	40,988	-		
01-520	BUILDING MAINTENANCE	8,000	5,836	6,000	2,292	-		
01-521	ACCOUNTING	30,000	43,000	30,000	5,000	-		
01-525	RENTAL	300	200	-	-	-		
01-526	EQUIPMENT MAINTENANCE	1,000	1,929	2,000	390	500		
01-528	COMMUNITY FUNCTIONS	27,500	52,316	10,000	11,353	-		
01-529	VEHICLE MAINT	-	808	500	385	-		
01-537	REPAIRS & MAINTENANCE	7,500	17,207	22,500	25,235	-		
01-539	UNIFORMS	-	567	-	-	-		
01-546	CONSULTING SERVICES	45,000	58,586	60,000	72,598	36,000		
01-552	JANITORIAL SUPPLIES	12,000	13,611	15,000	1,347	-		
01-555	MEDICAL SUPPLY	1,000	1,317	1,500	981	1,000		
01-557	TRASH REFUNDS	1,660	820	450	501	-		
01-560	INTERNET SERVICE	5,000	17,348	3,500	10,658	15,000		
01-561	CONTINGENCIES	45,865	16,383	24,976	-	-		
01-562	EMERGENCY MANAGEMENT	5,000	-	5,000	-	5,000		
01-563	PALMVIEW CHAMBER OF COMMERCE CONTRIBUTION	5,000	9,150	10,800	7,920	10,800		
01-565	BANK CHARGES	2,000	2,246	2,000	1,385	2,000		
01-571	OFFICE EXPENSE	16,000	38,047	37,500	29,789	37,500		
01-589	CC-CAPITAL ONE	-	1,434	-	-	-		
01-592	ELECTION	10,000	6,975	12,000	12,925	-		
01-597	URBAN COUNTY PAYMENT	37,650	37,468	38,000	21,856	38,000		
01-599	MISCELLANEOUS	4,000	3,419	1,500	175	1,500		
01-530	EQUIPMENT PURCHASE	-	11,384	10,000	-	-		
01-543	LOAN PAYMENT-PRINCIPAL	77,192	157,306	146,743	53,793	92,950		
01-544	LOAN PAYMENT-INTEREST	109,464	93,706	120,567	27,147	93,706		
01-545	LATE FEES	-	64	-	-	-		
	TOTAL OPERATING EXPENSES	\$ 1,600,031	\$ 1,895,379	\$ 1,764,236	\$ 1,055,150	\$ 762,456		
TOTAL ADMINISTRATION EXPENDITURES		\$ 1,835,891	\$ 2,184,585	\$ 1,988,052	\$ 1,222,129	\$ 762,456		
CAPITAL EXPENDITURES								
01-540	CAPITAL OUTLAY/INVESTMENT	\$ -	\$ 62,018	\$ -	\$ 60,010	\$ -		
	TOTAL CAPITAL EXPENDITURES	\$ -	\$ 62,018	\$ -	\$ 60,010	\$ -		

2017 Property Values

\$435,141,164

		FISCAL YEAR 2015-2016		FISCAL YEAR 2016-2017		2017 Property Values		TAX RATE	
		BUDGET	ACTUAL	BUDGET	ACTUAL AS OF MAY 2017	PROPOSED BUDGET FOR 2017-2018		0.004751	0.004669
								0.005001	
PUBLIC WORKS - 02 (AUTHORITY: ORDINANCE)									
PERSONNEL EXPENSES (FT 10, PT 0)									
02-500 ✓	SALARIES	\$ 215,915	\$ 213,000	\$ 255,452	\$ 143,628	\$ 255,452			
02-501 ✓	PAYROLL TAXES (Medicare & Social Security)	16,517	16,295	19,542	10,988	19,542			
	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	255			
02-524 ✓	HEALTH INSURANCE	15,000	17,647	26,000	16,368	26,000			
02-569 ✓	RETIREMENT (TMRS)	-	-	-	-	6,131			
	TOTAL PERSONNEL EXPENSES	\$ 247,432	\$ 246,942	\$ 300,994	\$ 170,983	\$ 307,380			
OPERATING EXPENSES									
	TRASH REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ 550.0			
02-503 ✓	SUPPLIES	3,000	16,155	15,000	2,569	15,000			
02-512 ✓	FUEL/GAS	30,000	16,500	20,000	11,148	20,000			
02-516 ✓	MOBILE PHONES	2,000	4,431	5,000	1,896	5,000			
02-517 ✓	DUES & SUBSCRIPTIONS	1,000	220	500	-	0			
02-526 ✓	EQUIPMENT MAINTENANCE	75,000	9,734	20,000	11,372	20,000			
02-529 ✓	VEHICLE MAINTENANCE	15,000	10,291	5,000	7,428	5,000			
02-535 ✓	STREET MAINTENANCE	25,000	11,604	50,000	42,488	30,000			
02-534 ✓	STREET SIGNS	-	-	10,000	5,261	8,500			
	COMMUNITY MAINTENANCE	-	-	-	-	37,500			
	FACILITIES MAINTENANCE	-	-	-	-	48,500			
02-537 ✓	REPAIRS & MAINTENANCE	15,000	31,464	15,000	8,850	-			
02-539 ✓	UNIFORMS	6,000	8,452	9,000	6,073	9,000			
02-540 ✓	JANITORIAL SUPPLIES-P&M	7,500	5,047	8,000	2,206	-			
02-544 ✓	ANIMAL CONTROL	20,000	21,560	30,000	17,390	20,000			
02-557 ✓	PAVILLION REFUNDS	1,300	475	1,000	180	-			
02-571 ✓	OFFICE EXP	500	-	-	-	-			
02-599 ✓	MISCELLANEOUS	100	285	400	-	600			
	INTEREST EXPENSE	-	-	-	-	400			
02-560	NEW EQUIPMENT LEASE/LOAN PAYMENTS	25,000	54,482	50,000	29,115	52,000			
	TOTAL OPERATING EXPENSES	\$ 226,400	\$ 190,700	\$ 238,900	\$ 145,976	\$ 272,050			
	TOTAL PUBLIC WORKS EXPENDITURES	\$ 473,832	\$ 437,642	\$ 539,894	\$ 316,959	\$ 579,430			
CAPITAL EXPENDITURES									
02-530	STREETS	\$ 7,000	\$ 10,744	\$ 20,000	\$ 11,497	\$ 1,500,000			
	TOTAL CAPITAL EXPENDITURES	\$ 7,000	\$ 10,744	\$ 20,000	\$ 11,497	\$ 1,500,000			

2017 Property Values

\$435,141,164

		FISCAL YEAR 2015-2016		FISCAL YEAR 2016-2017		2017 Property Values	
		BUDGET	ACTUAL	BUDGET	ACTUAL AS OF MAY 2017	TAX RATE	
						0.004751 PROPOSED BUDGET	0.004669 0.005001
POLICE - 03 (AUTHORITY: ORDINANCE)						FOR 2017-2018	
PERSONNEL EXPENSES (FT 33, PT 0)							
03-500	SALARIES	\$ 1,278,577	\$ 1,360,348	\$ 1,334,988	\$ 906,024	\$ 1,297,490	
	INCENTIVES PAY	-	-	-	-	-	
	OT WAGES-BORDERSTAR	75,000	55	65,000	43,162	65,000	
	OT WAGES-DEA	15,000	-	5,000	7,270	5,000	
	OT WAGES-ICE	5,000	-	5,000	3,891	5,000	
	OT WAGES-STONEGARDEN	50,000	-	60,000	70,252	60,000	
03-501	PAYROLL TAXES (Medicare & Social Security)	108,904	104,071	112,454	70,063	112,803	
03-522	TWC PAYROLL TAXES (Unemployment)	3,050	-	-	-	1,432	
03-524	HEALTH INSURANCE	104,000	114,917	160,000	117,445	146,832	
	RETIREMENT (TMRS)	-	-	-	-	34,563	
	TOTAL PERSONNEL EXPENSES	\$ 1,639,531	\$ 1,579,391	\$ 1,742,442	\$ 1,218,108	\$ 1,728,121	
OPERATING EXPENSES							
03-503	OFFICE SUPPLIES	\$ 2,500	\$ 1,918	\$ 3,000	\$ 2,466	\$ -	
03-504	PRINTING	250	1,119	1,000	787	1,000	
03-506	POSTAGE	-	136	300	-	-	
03-508	TRAVEL/TRAINING	1,200	2,532	2,000	4,961	2,000	
03-509	WARRANTS EXPENSE	-	5,400	-	-	-	
03-510	PROFESSIONAL ASSOCIATION DUES	1,700	1,114	1,500	1,753	2,000	
03-512	FUEL/GAS	100,000	52,107	60,000	52,392	65,000	
03-529	VEHICLE MAINTENANCE	40,000	55,612	50,000	55,443	50,000	
03-514	SOFTWARE	500	-	500	-	-	
03-515	TELEPHONE	8,183	826	1,500	502	-	
03-516	MOBILE PHONE STIPEN	775	14,752	9,500	8,922	10,000	
03-517	ADVERTISING	11,800	-	500	-	-	
03-520	BUILDING REPAIRS & MAINTENANCE	-	4,315	3,000	3,863	-	
03-526	EQUIPMENT MAINTENANCE SERVICE CONTRACTS	700	10,636	9,000	2,586	13,000	
03-538	PRISONER PER DIEM MEALS	2,000	1,854	2,000	1,079	1,800	
03-539	UNIFORMS	5,000	6,901	5,000	3,219	5,000	
03-542	EXPLORERS PROGRAM	-	9,144	5,000	2,268	6,000	
03-547	SAFETY EQUIPMENT	-	959	-	-	0	
03-548	K-9 PROGRAM	500	2,481	2,000	-	2,000	
03-560	INTERNET SERVICE	-	1,500	-	4,289	-	
03-571	MARKETING	1,250	540	1,000	390	500	
03-598	ASSET & FORF. EXP	-	140,593	-	-	-	
03-599	MISCELLANEOUS	3,000	-	500	4,841	5,000	
	INTEREST	-	53,645	-	-	1,000	
03-543	VEHICLE LEASE PAYMENTS	24,000	73,490	37,000	30,211	38,000	
	TOTAL OPERATING EXPENSES	\$ 203,358	\$ 441,575	\$ 194,300	\$ 179,972	\$ 202,300	
TOTAL POLICE EXPENDITURES		\$ 1,842,889	\$ 2,020,966	\$ 1,936,742	\$ 1,398,080	\$ 1,930,421	
POLICE CAPITAL EXPENDITURES							
	NEW CONSTRUCTION	\$ 6,000	\$ -	\$ -	\$ -	\$ -	
03-540	VEHICLE PURCHASE	-	-	-	68,677	45,000	
03-530	EQUIPMENT PURCHASE	25,000	22,829	45,000	77,172	-	
	TOTAL POLICE CAPITAL EXPENDITURES	\$ 31,000	\$ 22,829	\$ 45,000	\$ 145,849	\$ 45,000	

2017 Property Values

\$435,141,164

		FISCAL YEAR 2015-2016		FISCAL YEAR 2016-2017		2017 Property Values	
		BUDGET	ACTUAL	BUDGET	ACTUAL AS OF MAY 2017	TAX RATE	
						0.004751 PROPOSED BUDGET FOR 2017-2018	0.004669 0.005001
PLANNING/CODE ENFORCEMENT - 04 (AUTHORITY: ORDINANCE)							
PERSONNEL EXPENSES (FT 3, PT 0)							
04-500	SALARIES	\$ 78,210	\$ 77,568	\$ 90,170	\$ 58,485	\$ 90,170	
04-501	PAYROLL TAXES (Medicare & Social Security)	5,983	5,934	6,898	4,474	6,898	
	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	90	
	HEALTH INSURANCE	-	-	-	-	23,531	
	RETIREMENT	-	-	-	-	166	
	TOTAL PERSONNEL EXPENSES	\$ 84,193	\$ 83,502	\$ 97,068	\$ 62,959	\$ 120,855	
OPERATING EXPENSES							
04-504	PRINTING	\$ 2,500	\$ 4,202	\$ 5,000	\$ 1,826	\$ 2,500	
04-506	POSTAGE	-	-	5,000	1,009	-	
04-507	PROFESSIONAL ASSOCIATION DUES	800	1,011	1,200	590	600	
04-508	TRAVEL/TRAINING	-	-	-	-	3,000	
04-512	FUEL	-	-	-	-	1,500	
04-516	CELLULAR TELEPHONES	-	-	-	-	720	
04-544	PERMITS -REIMB	-	5	-	208	0	
04-546	IT CONSULTING SERVICES	9,600	9,160	9,500	6,430	9,500	
04-599	MISCELLANEOUS	-	-	-	-	500	
	TOTAL OPERATING EXPENSES	\$ 12,900	\$ 14,378	\$ 20,700	\$ 10,063	\$ 18,320	
TOTAL PLANNING/CODE ENFORCEMENT EXPENDITURES		\$ 181,286	\$ 181,381	\$ 214,835	\$ 135,981	\$ 139,175	

MUNICIPAL COURT - 05 (AUTHORITY: CHARTER)

PERSONNEL EXPENSES (FT 2, PT 0)							
05-500	CLERK SALARIES	\$ 48,761.00	\$ 49,142.05	\$ 52,915.20	\$ 34,438.41	\$ 52,915	
05-501	PAYROLL TAXES (Medicare & Social Security)	3,730	3,759	4,048	2,635	4,048	
	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	53	
	HEALTH INSURANCE	-	-	-	-	7,205	
	RETIREMENT	-	-	-	-	1,270	
	TOTAL PERSONNEL EXPENSES	\$ 52,491	\$ 52,901	\$ 56,963	\$ 37,073	\$ 65,491	
OPERATING EXPENSES							
05-503	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 65	\$ -	
05-506	POSTAGE	100	-	-	-	-	
05-508	TRAVEL/TRAINING	2,100	4,312	3,000	1,284	3,000	
05-510	COURT WARRANTS JUDGE SIGNATURE	-	-	-	26	0	
05-511	ARRAIGNMENTS-COURT	5,000	11,300	10,000	16,550	12,000	
05-544	BOND REIMBURSEMENTS	3,500	854	1,000	1,618	2,000	
05-570	WARRANT COLLECTION FEES	8,250	8,911	12,000	7,253	12,000	
05-567	LEASE (INCODE)	45,000	28,109	25,000	33,872	35,000	
05-580	QUARTERLY COURT COST	130,900	132,406	120,000	112,051	120,000	
	TOTAL OPERATING EXPENSES	\$ 194,850	\$ 185,892	\$ 171,000	\$ 172,719	\$ 184,000	
TOTAL MUNICIPAL COURT EXPENDITURES		\$ 247,341	\$ 238,794	\$ 227,963	\$ 209,792	\$ 249,491	

2017 Property Values \$435,141,164

		FISCAL YEAR 2015-2016		FISCAL YEAR 2016-2017		TAX RATE	
				ACTUAL AS OF MAY 2017		0.004751 PROPOSED BUDGET	0.004669 0.005001
		BUDGET	ACTUAL	BUDGET		FOR 2017-2018	
CITY TAX COLLECTOR - 06 (AUTHORITY: CHARTER (IMPLIED))							
PERSONNEL EXPENSES (FT 0, PT 0)							
	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	
	PAYROLL TAXES (Medicare & Social Security)	-	-	-	-	-	
	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	-	
	HEALTH INSURANCE	-	-	-	-	-	
	RETIREMENT	-	-	-	-	-	
	TOTAL PERSONNEL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	
OPERATING EXPENSES							
06-508	TRAVEL/TRAINING	\$ 40	\$ -	\$ -	\$ -	\$ -	
06-546	CONSULTANT	950	3,000	4,000	1,500	4,000	
06-549	HIDALGO COUNTY COLLECTION FEES	22,500	27,189	29,500	14,773	23,148	
06-550	DELINQUENT TAX ATTORNEY FEES	-	29,019	27,500	16,725	27,500	
	TOTAL OPERATING EXPENSES	\$ 23,490	\$ 59,207	\$ 61,000	\$ 32,998	\$ 54,648	
TOTAL CITY TAX COLLECTOR EXPENDITURES		\$ 23,490	\$ 59,207	\$ 61,000	\$ 32,998	\$ 54,648	
FINANCE - 09 (AUTHORITY: ORDINANCE)							
PERSONNEL EXPENSES (FT 2, PT 0)							
	SALARIES	\$ -	\$ -	\$ 30,000	\$ 15,928	\$ 93,660	
	PAYROLL TAXES (Medicare & Social Security)	-	-	2,295	1,219	7,165	
	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	94	
	HEALTH INSURANCE	-	-	-	-	10,471	
	RETIREMENT	-	-	-	-	2,248	
	TOTAL PERSONNEL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 113,637	
OPERATING EXPENSES							
	AUDITS	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
	TRAVEL/TRAINING	-	-	-	-	2,000	
	PROFESSIONAL ASSOCIATION DUES	-	-	-	-	500	
	SOFTWARE	-	-	-	-	0	
	OFFICE EQUIPMENT	-	-	-	-	1,500	
	MISCELLANEOUS	-	-	-	-	200	
	TOTAL OPERATING EXPENSES	-	-	-	-	\$ 34,200	
OTAL FINANCE EXPENDITURES		\$ -	\$ -	\$ 32,295	\$ 17,147	\$ 147,837	
CAPITAL EXPENDITURES							
	INCODE GENERAL LEDGER SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ 33,270	
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ 33,270	

2017 Property Values

\$435,141,164

		FISCAL YEAR 2015-2016		FISCAL YEAR 2016-2017		TAX RATE	
		BUDGET	ACTUAL	BUDGET	ACTUAL AS OF MAY 2017	0.004751 PROPOSED BUDGET FOR 2017-2018	0.004669 0.005001
FIRE - 12 (AUTHORITY: ORDINANCE)							
PERSONNEL EXPENSES (FT 12, PT 1)							
12-500	SALARIES	\$ 262,185	\$ 233,576	\$ 367,351	\$ 182,739	\$ 512,300	
	OT WAGES-FIRE	-	-	-	-	18,000	
12-501	PAYROLL TAXES (Medicare & Social Security)	20,057	17,869	28,102	13,980	40,568	
	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	650	
12-524	HEALTH INSURANCE	15,000	18,696	30,000	20,825	47,413	
	RETIREMENT	-	-	-	-	15,000	
	TOTAL PERSONNEL EXPENSES	\$ 297,242	\$ 270,141	\$ 425,453	\$ 217,543	\$ 633,931	
OPERATING EXPENSES							
12-503	OFFICE SUPPLIES	\$ -	-	\$ -	\$ 477	\$ -	
12-504	PRINTING	-	1,255	1,750	1,400	1,500	
12-507	PROFESSIONAL ASSOCIATION DUES	1,050	1,890	1,000	665	200	
12-506	TCFP ANNUAL RENEWALS	980	750	-	75	1,400	
	DSHS-EMS RENEWALS	-	-	-	-	680	
12-508	TRAVEL/TRAINING	950	1,125	1,500	9,925	10,000	
12-512	FUEL	23,000	12,542	18,000	7,587	16,000	
12-516	MOBILE PHONES	780	1,200	1,000	1,260	2,880	
12-526	EQUIPMENT MAINTENANCE	-	1,631	300	-	5,000	
12-528	COMMUNITY FUNCTIONS	-	-	-	150	0	
12-529	VEHICLE MAINTENANCE	11,000	22,572	22,500	9,773	13,000	
	MEDICAL EQUIP & SUPPLIES	-	-	15,000	-	10,000	
12-537	BUILDING REPAIRS & MAINTENANCE	2,000	23,270	12,500	9,139	0	
12-539	UNIFORMS	1,000	950	3,500	11,451	3,600	
12-544	CLASS A FOAM FOR FIRE SUPPRESSION	3,000	-	-	-	3,000	
12-550	VOLUNTEER FIREFIGHTER STIPENDS	12,000	6,896	8,000	1,968	0	
12-551	MISC FIRE EQUIPMENT	13,000	3,637	20,000	3,176	15,000	
12-552	FIRE PREVENTION EDUCATIONAL MATERIALS	1,000	-	-	-	1,200	
12-560	INTERNET SERVICES	400	980	1,000	523	0	
12-546	MEDICAL DIRECTOR	-	-	6,000	2,000	6,000	
12-599	MISCELLANEOUS	300	1,527	1,500	186	300	
	FIRE TRUCK PAYMENT (truck 1)	-	54,985	-	-	55,831	
12-545	FIRE TRUCK PAYMENT (brush 1)	9,500	-	9,500	6,312	9,500	
	INTEREST EXP	-	15,721	-	-	24,822	
	TOTAL OPERATING EXPENSES	\$ 79,960	\$ 150,931	\$ 123,050	\$ 66,066	\$ 179,913	
TOTAL FIRE EXPENDITURES		\$ 377,202	\$ 421,071	\$ 548,503	\$ 283,609	\$ 813,844	
FIRE CAPITAL EXPENDITURES							
12-543	EQUIPMENT PURCHASE	\$ 2,500	\$ 4,168	\$ 6,000	\$ 6,460	\$ -	
	AMBULANCE	-	-	-	-	160,000	
	TOTAL FIRE CAPITAL EXPENDITURES	\$ 2,500	\$ 4,168	\$ 6,000	\$ 6,460	\$ 160,000	

2017 Property Values

\$435,141,164

		FISCAL YEAR 2015-2016		FISCAL YEAR 2016-2017		TAX RATE	
						0.004751 PROPOSED BUDGET	0.004669 0.005001
		BUDGET	ACTUAL	BUDGET	ACTUAL AS OF MAY 2017	FOR 2017-2018	
CITY COUNCIL (AUTHORITY: CHARTER)							
PERSONNEL EXPENSES (FT 0, PT 0)		\$ -	\$ -	\$ -	\$ -	\$ -	
OPERATING EXPENSES							
15-508	TRAVEL/TRAINING	\$ 10,000	\$ 20,106	\$ 15,000	\$ 8,338	\$ 15,000	
15-543	UNIFORMS	-	-	1,000	-	0	
15-554	CONFERENCES/WORKSHOPS	12,000	20,605	12,500	3,645	12,500	
15-555	COMMUNITY MEETINGS	4,000	2,725	4,000	1,800	4,000	
15-560	BOARD MEETING EXPENSES	1,200	2,716	2,500	1,825	2,500	
TOTAL CITY COUNCIL (LEGISLATIVE) EXPENDITURES		27,200	46,151	35,000	15,608	\$ 34,000	
PARKS & RECREATION - 20 (AUTHORITY: ORDINANCE)							
PERSONNEL EXPENSES (FT 2, PT 2)							
20-500/	SALARIES	\$ 85,683	\$ 127,098	\$ 105,120	\$ 52,326	\$ 161,000	typo see 121,000
	SEASONAL SALARIES	-	-	16,000	-	15,000	
20-501	PAYROLL TAXES (Medicare & Social Security)	6,555	9,723	9,266	4,003	16,142	
	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	200	
20-524	HEALTH INSURANCE	7,500	8,538	12,000	5,963	21,911	
	RETIREMENT	-	-	-	-	5,000	
TOTAL PERSONNEL EXPENSES		\$ 99,738	\$ 145,359	\$ 142,386	\$ 62,292	\$ 219,253	
OPERATING EXPENSES							
20-503	OFFICE SUPPLIES	\$ 500	\$ -	\$ 500	\$ -	\$ -	
20-504	PRINTING	500	830	500	1,051	1,000	
20-507	DUES AND SUBSCRIPTIONS	500	1,818	2,000	1,001	0	
20-508	TRAVEL/TRAINING	2,500	2,258	2,500	-	1,000	
20-516	MOBILE PHONES	800	540	800	420	0	
20-517	ADVERTISING	2,500	2,432	2,500	1,114	2,500	
20-520	BUILDING MAINTENANCE	25,000	25,998	10,000	571	0	
20-526	EQUIPMENT MAINTENANCE	500	8,465	4,400	5,717	6,000	
20-528	COMMUNITY FUNCTIONS	25,000	16,530	5,000	943	30,000	
20-529	VEHICLE MAINTENANCE	-	12	-	7	0	
20-539	UNIFORMS	20,000	22,846	26,000	5,266	25,000	
20-546	B & G CONSULTING	600	-	600	-	0	
20-552	CONCESSION SUPPLIES	11,500	169	20,000	1,470	10,000	
20-555	PALMVIEW ALL STARS	15,000	3,415	10,000	600	10,000	
20-556	JR GOLF PROGRAM	3,000	-	3,000	-	0	
20-577	REFUNDS	2,200	272	500	878	2,000	
20-558	UMPIRE FEES	35,000	38,766	35,000	21,130	30,000	
20-561	INTERNET SERVICES	-	500	400	338	0	
20-565	BANK CHARGES	525	574	525	444	0	
	SPORT INSURANCE	-	-	1,000	-	1,000	
20-569	SPORT TROPHIES	7,500	7,051	8,000	4,397	8,000	
20-599	MISCELLANEOUS	600	2,139	200	-	0	
20-530	EQUIPMENT PURCHASE	10,500	9,936	10,000	3,023	10,000	
TOTAL OPERATING EXPENSES		\$ 164,225	\$ 144,550	\$ 143,425	\$ 48,369	\$ 136,500	
TOTAL PARKS & RECREATION EXPENDITURES		\$ 263,963	\$ 289,909	\$ 285,811	\$ 110,661	\$ 355,753	

2017 Property Values

\$435,141,164

SEPTEMBER 15, 2017

2017 Property Values

		FISCAL YEAR 2015-2016		FISCAL YEAR 2016-2017		TAX RATE
		BUDGET	ACTUAL	BUDGET	ACTUAL AS OF MAY 2017	
CITY MANAGER - 22 (AUTHORITY: CHARTER (IMPLIED))						FOR 2017-2018
PERSONNEL EXPENSES (FT 1, PT 0)						
	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ 90,500
	PAYROLL TAXES (Medicare & Social Security)	-	-	-	-	0
	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	0
	HEALTH INSURANCE	-	-	-	-	5,576
	RETIREMENT	-	-	-	-	0
	TOTAL PERSONNEL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 96,076
OPERATING EXPENSES						
	TRAVEL/TRAINING	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	PROFESSIONAL ASSOCIATION DUES	-	-	-	-	0
	FUEL/GAS	-	-	-	-	3,500
	MOBILE PHONES	-	-	-	-	720
	VEHICLE MAINT	-	-	-	-	500
	TOTAL OPERATING EXPENSES	-	-	-	-	\$ 9,720
TOTAL CITY MANAGER EXPENDITURES						\$ 105,796

CITY SECRETARY - 25 (AUTHORITY: CHARTER (IMPLIED))

PERSONNEL EXPENSES (FT 1, PT 0)								
25-500	SALARIES	\$ 46,309	\$ 46,357	\$ 48,880	\$ 31,861	\$ 48,880		
25-501	PAYROLL TAXES (Medicare & Social Security)	3,544	3,546	3,739	2,437	3,739		
	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	49		
	HEALTH INSURANCE	-	-	-	-	5,228		
	RETIREMENT	-	-	-	-	1,173		
	TOTAL PERSONNEL EXPENSES	\$ 49,853	\$ 49,904	\$ 52,619	\$ 34,298	\$ 59,069		
OPERATING EXPENSES								
01-592	ELECTION EXP	\$ -	\$ -	\$ -	\$ -	\$ 13,000		
25-508	TRAVEL/TRAINING	-	819	800	175	3,000		
25-599	MISCELLANEOUS	-	20	-	-	500		
	TOTAL OPERATING EXPENSES	-	839	800	175	\$ 16,500		
TOTAL CITY SECRETARY EXPENDITURES		\$ 49,853	\$ 50,743	\$ 53,419	\$ 34,473	\$ 75,569		

CITY ATTORNEY - 26 (AUTHORITY: CHARTER (IMPLIED))

PERSONNEL EXPENSES (FT 0, PT 0)								
	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
	PAYROLL TAXES (Medicare & Social Security)	-	-	-	-	-		
	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	-		
	HEALTH INSURANCE	-	-	-	-	-		
	RETIREMENT	-	-	-	-	-		
	TOTAL PERSONNEL EXPENSES	-	-	-	-	\$ -		
OPERATING EXPENSES								
	CONTRACT LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 30,000		
	TOTAL OPERATING EXPENSES	-	-	-	-	\$ 30,000		
TOTAL CITY ATTORNEY EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ 30,000		

HUMAN RESOURCES - 27 (AUTHORITY: ORDINANCE)

PERSONNEL EXPENSES (FT 1, PT 0)								
27-500	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ 47,500		
27-501	PAYROLL TAXES (Medicare & Social Security)	-	-	-	-	3,634		
	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	48		
	HEALTH INSURANCE	-	-	-	-	5,000		
	RETIREMENT	-	-	-	-	475		
	TOTAL PERSONNEL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 56,656		
OPERATING EXPENSES								
	TRAVEL/TRAINING	\$ -	\$ -	\$ -	\$ -	\$ 2,000		
27-507	PROFESSIONAL ASSOCIATION DUES	-	-	-	-	500		
	SOFTWARE	-	-	-	-	-		
	OFFICE EQUIPMENT	-	-	-	-	-		
	MISCELLANEOUS	-	-	-	-	200		
	TOTAL OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 2,700		
TOTAL HUMAN RESOURCES EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ 59,356		

Part V: Capital Program

2017 Property Values \$435,141,164

FISCAL YEAR 2015-2016		FISCAL YEAR 2016-2017		TAX RATE	
BUDGET	ACTUAL	BUDGET	ACTUAL AS OF MAY 2017	0.004751 PROPOSED BUDGET	0.004669 0.005001
				FOR 2017-2018	

CAPITAL OUTLAY/INVESTMENT BY DEPARTMENT

01	ADMINISTRATION - 01	\$ -	\$ -	\$ -	\$ -	\$ -
02	PUBLIC WORKS 02	7,000	10,744	20,000	11,497	-
	STREETS	-	-	-	-	1,500,000
03	POLICE - 03	31,000	22,829	45,000	145,849	45,000
04	PLANNING/CODE ENFORCEMENT - 04	-	-	-	-	-
05	MUNICIPAL COURT - 05	-	-	-	-	-
06	CITY TAX COLLECTOR - 06	-	-	-	-	-
09	FINANCE - 09	-	-	-	-	33,270
12	FIRE - 12	-	-	-	-	160,000
15	CITY COUNCIL - 15	-	-	-	-	-
20	PARKS & REC - 20	-	-	-	-	-
22	CITY MANAGER-22	-	-	-	-	-
25	CITY SECRETARY - 25	-	-	-	-	-
26	CITY ATTORNEY -26	-	-	-	-	-
27	HUMAN RESOURCES	-	-	-	-	-
TOTAL CAPITAL OUTLAY/INVESTMENT		\$ 38,000	\$ 33,573	\$ 65,000	\$ 157,346	\$ 1,738,270

Part IV: Public Utility Fund

CITY OF PALMVIEW-GENERAL FUND
 PROPOSED MUNICIPAL BUDGET FOR FY 2017-2018
 FINANCE DEPARTMENT
 SEPTEMBER 15, 2017

2017 Property Values

\$435,141,164

SEPTEMBER 15, 2017

2017 Property Values

						TAX RATE		
						0.004751	0.004669	0.005001
		FISCAL YEAR		FISCAL YEAR		PROPOSED		
		2015-2016		2016-2017		BUDGET		
SOLID WASTE ENTERPRISE FUND								
OPERATING REVENUES								
455	SOLID WASTE COLLECTION REVENUE	\$ 710,000	\$ 702,608	\$ 744,000	\$ 413,362	\$ 688,500		
OPERATING EXPENSES								
01-514	SOLID WASTE COLLECTION EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 648,000		
REVENUES OVER (UNDER) EXPENDITURES						\$ 40,500		

Part VI: Net Surplus

CITY OF PALMVIEW-GENERAL FUND
 PROPOSED MUNICIPAL BUDGET FOR FY 2017-2018
 FINANCE DEPARTMENT
 SEPTEMBER 15, 2017

2017 Property Values \$435,141,164

TOTAL REVENUES BY DEPARTMENT
 TOTAL EXPENDITURES BY DEPARTMENT
 REVENUES OVER (UNDER) EXPENDITURES

FISCAL YEAR 2015-2016		FISCAL YEAR 2016-2017		TAX RATE		
				0.004751	0.004669	0.005001
BUDGET	ACTUAL	BUDGET	ACTUAL AS OF MAY 2017	PROPOSED BUDGET FOR 2017-2018		
\$ 4,569,254	\$ 5,277,295	\$ 5,153,447	\$ 3,711,184	\$ 5,389,225	\$ 5,355,327	\$ 5,592,571
\$ 5,322,947	\$ 5,930,448	\$ 5,923,515	\$ 3,777,438	\$ 5,337,778	\$ 5,337,778	\$ 5,337,778
\$ (753,693)	\$ (653,152)	\$ (770,068)	\$ (66,254)	\$ 51,446	\$ 17,549	\$ 254,792

GENERAL FUND RESERVE AT 5.0%
 NET SURPLUS (DEFICIT)

				\$ 269,461	\$ 267,766	\$ 279,629
				\$ (218,015)	\$ (250,217)	\$ (24,836)

TOTAL CAPITAL OUTLAY/INVESTMENT

				\$ 1,738,270		
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Part VII: Appendices

Appendix A: Master Fee Schedule

DESCRIPTION	AUTHORITY SOURCE	FY 2017 CURRENT FEE	FY 2018 PROPOSED FEE*
PLANNING/CODE ENFORCEMENT			
FIRE DEPARTMENT			
Building Permit New Construction Base Fee	ORD. 2013-14	\$200	\$ 400
A. \$200,000 up to \$1,000,000	ORD. 2013-14	\$200.00 for the first \$200,000 plus \$1.10 per \$1,000	
B. \$1,000 up to \$5,000,000	ORD. 2013-14	\$1,040 for the first \$1,000,000 plus \$0.55 per \$1,000	
C. more than \$5,000,000	ORD. 2013-14	\$3,240 for the first \$5,000,000 plus \$.25 per \$1,000	
	ORD. 2013-14		
FDC Line Installation Permit	ORD. 2013-14	\$50	
	ORD. 2013-14		
Sprinkler System Permit	ORD. 2013-14	\$200	
Up to 200 Heads	ORD. 2013-14	\$60	
more than 200 Heads	ORD. 2013-14	\$0.50 per Head \$1,500 Max	
	ORD. 2013-14		
Fire Alarm System Permit	ORD. 2013-14	\$100	
Up to 200 Devices	ORD. 2013-14	\$100	
More than 200 Devices	ORD. 2013-14	\$.50 per Device \$500.00 Max	
	ORD. 2013-14		
Commercial Hood Installation	ORD. 2013-14	\$120	
Smoke Control System	ORD. 2013-14	\$120	
Alternative Automatic FE System Permit	ORD. 2013-14	\$150	
New Business Occupancy Inspection	ORD. 2013-14	\$50	\$ 100
Annual Business Occupancy Inspection	ORD. 2013-14	\$50	\$ 75
Operational Fee Schedule	ORD. 2013-14		
Group Home/Day Care/ Foster Home Insp.	ORD. 2013-14	\$75	
Adult Daycare		0 (new)	\$ 100
Fire Department Standby	ORD. 2013-14	\$75.00 per hour	
Hazardous Condition Standby	ORD. 2013-14	\$300.00 per hour	
Burn Permit	ORD. 2013-14	\$50	
Underground Storage Tank Insp.	ORD. 2013-14	\$75.00 per Tank	
(Installing, Interior Lining, Inserting or Removal)	ORD. 2013-14		
	ORD. 2013-14		
Above Storage Tank Inspection	ORD. 2013-14	\$50.00 - Tank	
10,000 Gallons or less	ORD. 2013-14	\$75.00 per Tank	
Above 10,000 Gallons	ORD. 2013-14		
	ORD. 2013-14		
Duplicate Permits	ORD. 2013-14	\$5	
Preliminary Plan Review, Per Hour	ORD. 2013-14	\$75	
2nd Re-inspection	ORD. 2013-14	\$30	
	ORD. 2013-14		
PLANNING DEPARTMENT			
Residential/Commercial Building Permits	ORD. 89-4		
1) Storage Room (200 sqft or less) =		\$17	
Storage room (201 sq ft or more) =		\$28	
2) Driveway (400 sqft or less) =		\$17	
Driveway (401 sq ft or more) =		\$28	
3) Fence (\$500 value or less) =		\$17	
Fence (\$500 value or less) =		\$28	

DESCRIPTION	AUTHORITY SOURCE	FY 2017 CURRENT FEE	FY 2018 PROPOSED FEE*
4) Swimming Pool =		\$61	
Electrical Permits			
1) T-POLE =		\$11	
2) Working Clearance =		\$6	
3) Service Switch =		\$11	
4) Mobile Home SVC =		\$33	
5) Electrical Sign =		\$83	
6) 110 Plugs			
1 - 10 =		55 cents each	
11 - 20 =		44 cents each	
21 + =		\$7.70 + 22 cents each more than 21	
7) 220 plugs =		\$3.30 each	
8) Motor, Stoves, Heaters, A/C, Dryers =		\$3.30 each	
9) Non-Electrical Sign =		\$55	
Mechanical Permits			
Valuation amount less than or equal to \$1,000 =		\$22.00 + \$22.00 (Issuance Fee)	
Valuation amount greater than \$1,000 =		\$27.50 + \$22.00 (Issuance Fee)	
Plumbing Permits			
1) Sewer Extension =		\$5.50 ea	
2) Water Piping =		\$5.50 ea	
3) Water Lines =		\$5.50 ea	
4) Fixtures =		\$3.30 ea	
5) Water Heaters =		\$3.30ea	
6) Car Wash Mud Trap Drain =		\$5.50 ea	
7) Gas Outlets			
Less than 4 =		\$5.50 (fee for all 4)	
Greater than or equal to 5 =		\$5.50 for 1st 4 then \$1.10 ea more than 5	
8) Wall Furnace =		\$3.00 ea	
9) Wall Heaters =		\$3.30 ea	
10) Vacuum Breakers			
Less than 5 =		\$3.30 (for all 5)	
Greater than or equal to 5 =		\$16.50 for 1st 5 + \$2.75 for each more than 5	
Moving/Demolition		\$77	
Security Permit		\$ 50 for general business \$75 daycares	
Business License Permit		\$ 55 application fee \$ 50 fire inspection fee	
Burning Permit		\$50	
Beer License		\$60	
Commercial Hood Installation		\$120	
Excavation Permit		\$50	
Electrical License Contractors		\$100 \$50 renew yearly	
Re-inspection	ORD. 2013-05	\$30	
Fire alarm		\$25	
Subdividing fee		\$300	
Fire Work Stand		\$200	
Food handlers		\$10	
Garage Sale	ORD. 2013-05	\$5 per day	
Health Permit (1-10 Employees)		\$100	
Health Permit (10+ Employees)		0 (new)	\$ 150
Condition use permit	ORD. 2013-05	\$200	
Rezoning		\$200	

DESCRIPTION	AUTHORITY SOURCE	FY 2017 CURRENT FEE	FY 2018 PROPOSED FEE*
CUP Renew		\$100	
Working Clearance			
POLICE DEPARTMENT			
Violation			
1 TO 10 MILES more than SPEED LIMIT		\$166	
11 MILES more than SPEED LIMIT		\$168	
12 MILES more than SPEED LIMIT		\$170	
13 MILES more than SPEED LIMIT		\$172	
14 MILES more than SPEED LIMIT		\$174	
15 MILES more than SPEED LIMIT		\$176	
16 MILES more than SPEED LIMIT		\$178	
17 MILES more than SPEED LIMIT		\$180	
18 MILES more than SPEED LIMIT		\$182	
19 MILES more than SPEED LIMIT		\$184	
20 MILES more than SPEED LIMIT		\$186	
21 MILES more than SPEED LIMIT		\$188	
22 MILES more than SPEED LIMIT		\$190	
23 MILES more than SPEED LIMIT		\$192	
24 MILES more than SPEED LIMIT		\$194	
25 MILES more than SPEED LIMIT		\$196	
26 MILES more than SPEED LIMIT		\$198	
27 MILES more than SPEED LIMIT		\$200	
28 MILES more than SPEED LIMIT		\$202	
29 MILES more than SPEED LIMIT		\$204	
30 MILES more than SPEED LIMIT		\$206	
ATTEMPT TO PURCH. A.B. BY MINOR		\$302	
ASSAULT		\$500	
CONSUMPTION OF ALCOHOL BY MINOR		\$500	
CRIMINAL MISCHIEF		\$403	
CURFEW VIOLATION		\$206	
CUT ACROSS DRIVEWAY TO MAKE TURN		\$194	
CUT CORNER LEFT TURN		\$176	
CUT IN AFTER PASSING		\$176	
DEFECTIVE EQUIP.		\$176	
DISORDERLY CONDUCT		\$302	
DISREGARDED NO PASSING ZONE		\$200	
DISREGARDED RED LIGHT/STOP SIGN		\$176	
DRAG RACING/ACCELERATION/CONTEST SPEED		\$302	
DRIVING UNDER INFLUENCE/A.B. AND OR MINOR		\$500	
DRIVING ON RESTRICTED ACCESS		\$176	
DRIVER OR PASS. OPEN DOOR IN TRAFFIC		\$174	
DROVE ON FROM PROHIBITED ACC.		\$176	
DROVE ON WRONG SIDE OF ROAD		\$176	
DROVE ON WRONG WAY ON ONE WAY ROAD		\$176	
DRUG PARAPHANELIA		\$500	
EXHIBITION OF ACCELERATION		\$302	
EXPIRED DL		\$196	
EXPIRED MVI/ LP		\$176	
FAILURE TO APPEAR		\$249	
FAIL TO CONTROL SPEED		\$196	
FAIL TO DRIVE IN A SINGLE LANE		\$176	

DESCRIPTION	AUTHORITY SOURCE	FY 2017 CURRENT FEE	FY 2018 PROPOSED FEE*
FAIL TO REPORT DL CHANGE OF ADDRESS		\$193	
FAIL TO SIGNAL TURN LT/RT		\$176	
FAIL TO YIELD EMERGENCY VEHICLE		\$210	
		\$252	
FAILURE TO IDENTIFY		\$230	
FOLLOWING TOO CLOSELY		\$176	
LITTERING		\$176	
LOOSE ANIMALS		\$252	
MINOR IN POSS. A.B.		\$500	
NO DRIVERS LICENSE		\$176	
NO DRIVERS LICENSE 2ND OFFENCE		\$202	
NO DRIVERS LICENSE 3RD OR MORE OFFENCE		\$227	
NO FINANCIAL RESP. (INS)		\$323	
NO FINANCIAL RESP. 2ND OR MORE OFFENCE		\$403	
NO DIGGING OUT -LOUD NOICE		\$302	
NO LOITERING		\$200	
NO SEAT BELT W/REQUIRED PASSANGERS		\$212	
NO SEAT BELT DRIVER		\$212	
OPEN BED UNDER (18)		\$252	
OPEN CONTAINER		\$302	
PARKED IN HANDICAP/ NO ID CARD		\$130	
POSS. DRUG PARAPHANELIA		\$500	
PUBLIC INT. BY MINOR		\$500	
PURCHASE A. B. BY MINOR		\$302	
SELLING TABACCO PROD. TO MINOR		\$302	
SPEEDING IN SCHOOL ZONE		\$252	
SPEEDING IN CONTRUCTION ZONE		\$250	
SUSPENDEED DRIVERS LICENSE		\$196	
THEFT under (50.00)		\$500	
TABACCO-POSS/PUR/CONSUM/RECPT BY MINOR		\$302	
TRANSPORT LOOSE MATERIAL/UNSECURE LOAD		\$500	
TRUCK ROUTE		\$206	
TURN WHEN UNSAFE		\$176	
UNRESTRAINED CHILD (4-17)YEARS OF AGE		\$212	
UNRESTRAINED CHILD (4 YEARS/ OR UNDER)		\$212	
UNSAFE START		\$302	
UNLAWFUL DUMPIUNG TRASH/PRIVATE PROP.		\$300	
USE EQUIPMENT NOT APP.		\$176	
VIOLATE DL RESTRICTION		\$176	
NO CAB CARD-TOW TRUCK		\$179	
Other			
ACCIDENT REPORTS		\$6	
FINGERPRINTS		\$6	
PARKS & RECREATION			
Pavilion rental		\$375	
PUBLIC WORKS			
SOLID WASTE			
RESIDENTIAL		\$20	
COMMERCIAL		\$21.50	

DESCRIPTION	AUTHORITY SOURCE	FY 2017 CURRENT FEE	FY 2018 PROPOSED FEE*
EMERGENCY MEDICAL SERVICES			
BANDAGING & SUPPLIES			\$ 20
BLS Supplies - Routine Disp			\$ 30
BURN SHEETS, DISPOSABLE			\$ -
C COLLAR			\$ 10
COLD PACK			\$ 10
HEAD BLOCKS			\$ 10
POISON KIT			\$ 16
SUCTION SUPPLIES, procedure			\$ 50
BLS Supplies - Defib Pads			\$ 50
ALS Supplies - Defib Pads			\$ 50
ALS SUPPLIES - IV ATTEMPTS			\$ 15
EKG ELECTRODES, DISPOSABLE			\$ 10
ALS Supplies - I V Therapy			\$ 15
ALS Supplies - Airway Mgmt			\$ 75
Gloves for infection control			\$ 3
MULTI TRAUMA DRESSING, DISP			\$ 10
OBSTETRICAL KIT			\$ 25
SILVER SWADLER, DISPOSABLE			\$ 12
Waiting Time*, PER 1/2HR			\$ 50
ALS/BLS Oxygen & Supplies			\$ 20
Extra Crew, CPR/Intubation			\$ 150
Extra Crew, 300+ LB Patient			\$ 150
Extra Crew, Long Stairs			\$ 150
Extra Crew*, Unspecified			\$ 150
INTUBATION			\$ 75
Suctioning			\$ 75
ALS Emer Mileage, \$7.50/MI			\$ 12
ALS Non-Emer Mileage, \$7.50/MI			\$ 12
BLS Emer Mileage, \$7.50/MI			\$ 12
BLS Non-Emer Mileage, \$7.50/MI			\$ 12
NON CARE ALS EMER MILEAGE			\$ 12
NON CARE ALS NON-EMER MILEAGE			\$ 12
NON CARE BLS EMER MILEAGE			\$ 12
NON CARE BLS NON-EMER MILEAGE			\$ 12
ALS Non-Emer Base Rate			\$ 850
ALS Non-Emer Base Rate W/Spec			\$ 850
ALS Emer Base Rate W/Spec			\$ 850
BLS Non-Emer Base Rate			\$ 650
BLS Emer Base Rate			\$ 650
BLS MEDICAID			\$ 650
ALS Emer Base Rate			\$ 1,050
Non-Covered Emer Mileage			\$ 12
Non-Covered Non-Emer Mileage			\$ 12
NO TRANSPORT/TREATMENT			\$ 50
NOTXP- DID NOT CALL EMS			\$ -
AMMONIA INHALENT			\$ 3
UNUSUAL DISPOSABLE*			\$ 20
EMERGENCY MED LIEN			\$ 50
MASKS FOR INFECTION CONTROL			\$ 20
ALS CARDIAC EKG MONITORING			\$ 150

DESCRIPTION	AUTHORITY SOURCE	FY 2017 CURRENT FEE	FY 2018 PROPOSED FEE*
Spinal Immobilization			\$ 50
ALS/BLS SPLINTING			\$ 20
ALS/BLS TRACTION SPLINT			\$ 20
Adenosine, 6mg			\$ 40
Epinephrine, 1ml			\$ 10
DRUG-Epinephrine 1:10000			\$ 15
CORDARONE			\$ 50
DRUG-ANECTINE INJ VIAL			\$ 50
ATROPINE SULFATE 1 MG			\$ 20
DRUG-CALCIUM GLUCONATE			\$ 20
Benadryl, 50mg			\$ 10
DIPHENHYDRAMINE			\$ 10
Furosemide, 20mg			\$ 20
Lidocaine HCL, 2%			\$ 15
SOLU-MEDROL 1000MG			\$ 75
DRUG-VERSED 5MG/ML			\$ -
VERSED 5MG/2ML			\$ 10
Morphine Sulfate, 10mg			\$ 10
NALOXONE HCL, 1mg, IV			\$ 75
Promethazine HCL, 25MG/ML			\$ 10
Diazepam, 10mg			\$ 50
Valium, 10MG/2ML			\$ 50
ACTIVATED CHARCOAL, 20cc, PO			\$ 16
ALBUTEROL SULFATE .5%			\$ 3
ASPIRIN 325 MG PO			\$ 3
D50W, 50cc, IV			\$ 20
D25W, 10cc IV			\$ 15
DRUGSDILTIAZEM 25MG (CARDIZEM)			\$ 5
DOPAMINE 40mg IV			\$ 35
INSTAGLUPOSE 31MG PO			\$ 10
Lidocaine 2G Drip			\$ 35
Nitroglycerin, .4mg, SL			\$ 5
NORCURON 10MG/VIAL			\$ 24
DRUG- ROCURONIUM BROMIDE			\$ 24
STERILE H2O/SALINE, 2500ml			\$ 15
SODIUM BICARBONATE 50MEQ			\$ 20
THIAMINE, 100mg, IV			\$ 15
TYLENOL CHILDREN-PO			\$ 3
DRUG-VERAPAMIL			\$ 30
NORMAL SALINE, 500cc			\$ 10
STERILE SALINE / FLUSH, 5 cc			\$ 1
D5W, 500cc			\$ 15
RINGERS LACTATE, 1000cc			\$ 10
NSF fee charge			\$ 35
EMS / Medical Records			\$ 8

*2017 Fees remain in effect in FY 2018 unless otherwise indicated

Appendix B: Departmental/Office Authority

The Council has the authority to "... create new departments, and may discontinue any offices or departments at its discretion, except those specifically established by this Charter."¹²

Departmental/Office Authority

Department/Office	Source of Authority
Administration	Ordinance
City Council	Charter
Municipal Court	Charter & Statute
City Manager's Office*	Charter (Implied)
City Secretary's Office	Charter (Implied)
City Attorney's Office*	Charter (Implied)
City Tax Collector's Office*	Charter (Implied)
Finance Department*	Ordinance
Fire Department**	Ordinance
Parks and Recreation Department	Ordinance
Planning/Code Enforcement Department**	Ordinance
Police Department**	Ordinance
Public Works Department	Ordinance
Human Resources	Ordinance

* New Department or Office.

** Department reorganized.

¹² Section 3.01.

Appendix C: Personnel Salaries Schedule by Department

TITLE	EMPLOYEE	ANNUAL	SALARY	HOURL	ANNUAL INCENTIVE
ADMINISTRATION					
City Manager		\$ 90,500	\$ 3,480.77		
Total City Manager		\$ 90,500	\$ 3,480.77		
Public Works					
Director					
Crew Leader	Alfredo Rodriguez	\$ 37,192	1,430.45		
Maintenance Worker	Francisco Rocha	24,211		\$ 11.64	
Maintenance Worker	Noe Arredondo	24,211		11.64	
Maintenance Worker	Rubio Pena	24,211		11.64	
Maintenance Worker	Tomas Rivera	24,211		11.64	
Maintenance Worker	Eulogio Salazar	24,211		11.64	
Maintenance Worker	Mario Zamarron	24,211		11.64	
Crew Leader	Jorge N Martinez	37,080	1,426.15		
Maintenance Worker	Pablo Montoya	19,136		9.25	
Total Public Works		\$ 238,675			
POLICE DEPARTMENT					
Chief	Christopher Barrera	\$ 68,500	2,634.62		\$ 5,500
Commander	Leonardo Sanchez	54,995		26.44	2,500
Lieutenant	Carlos Zamarron	48,298		23.22	7,500
Lieutenant	Gilberto Zamora	48,298		23.22	2,500
Corporal	Cosme Muniz	42,536		20.45	2,000
Sergeant	Arnold Sepulveda	44,628		21.46	4,000
Sergeant	David Salinas	44,637		21.46	2,000
Investigator	Jose Lopez	40,602		19.52	500
Corporal	Bryan Flores	42,536		20.45	1,500
Officer	Francisco Ruiz	38,397		18.46	
Sergeant	Nabor Cordero	44,637		21.46	500
Officer	Humberto Salinas	40,602		19.52	3,000
Investigator	Jorge Pardon	40,602		19.52	
Investigator	Ezequiel Jurado	40,602		19.52	2,500
Officer	Juan Martinez	38,397		18.46	500
Officer	Eduardo De La Rosa	38,397		18.46	500
Officer	Gerardo Guerrero	35,672		17.15	
Officer	David Gutierrez	38,397		18.46	5000
Officer	Roosevelt Jasso	38,397		18.46	
Officer	Juan Cuba	38,397		18.46	
Communications Officer	Jessica Arriaga	23,296		11.20	
Communications Officer	Cecilia Alaffa	26,291		12.64	1,000
Communications Officer	Guadalupe Calderon	23,296		11.20	
Communications Officer	Neal J Garza	26,291		12.64	1,000
Communications Officer	Luis L Gonzalez	23,296		11.20	
Communications Officer	Roel Cavazos	23,296		11.20	
Booking Officer	Gilberto M Lopez	23,296		11.20	
Communications Officer	Marcelino Mendiola	26,291		12.64	
Communications Officer	Julio C Salinas	26,291		12.64	1,000
Crime Victim Liaison		42,000			
Officer	Cesar Mendoza	38,397		18.46	1,500

TITLE	EMPLOYEE	ANNUAL	SALARY	HOURL	ANNUAL INCENTIVE
Officer	Ruben Pena	35,672		17.15	
Officer	Victor Villarreal	35,672		17.15	
Total Police Department		\$1,240,909			45,500
PLANNING/CODE ENFORCEMENT					
City Inspector	Efrain J Sanchez	\$ 40,000	1,538.46		
Permits	Deborah L Hernandez	25,085		12.06	
Permits	Ambrosia Walter	25,085		12.06	
Total Planning/Code Enforcement		\$ 90,170			
MUNICIPAL COURT					
Court Clerk	Gloria Acevedo	\$ 27,830		13.38	
Court Clerk	Aleida Perez	25,085		12.06	
Total Municipal Court		\$ 52,915			
CITY SECRETARY					
Total City Secretary	Bertha Garza	\$ 48,880	1,880.00		
FINANCE					
Finance Director	Rachel C Chapa	\$ 63,500	2,442.31		
Finance Clerk	Arely Barrera	30,160		14.50	
Total Finance Director		\$ 93,660			
HUMAN RESOURCES					
Director	Gerardo Villarreal	\$ 47,500			
Total Human Resources		\$ 47,500			
FIRE DEPARTMENT					
Fire Chief	Gerardo Alaniz	\$ 56,000	2,153.85		5,500
Firefighter	Christian Cortina	31,990		15.38	
Captain	Johnathon M Garcia	31,990		15.38	4,000
Firefighter	John Rodriguez			11.02	
Captain	Edward Ruiz	31,990		15.38	4,000
Firefighter	Ivan Herrera	31,990		15.38	
Firefighter/Assist. Chief (Part-Time)	Joel Mendiola			10.64	
Firefighter	Domingo Fernandez			10.33	
Firefighter	Walter Fuentes	31,990		15.38	1,000
Firefighter	Gabino Pena	31,990		15.38	
Firefighters (3)	Vacant	35,000			
Total Fire Department		\$ 247,942			14,500
PARKS & RECREATION					
Director	Vacant	\$ 41,000			
Asst. Director	Robert Lugo	\$ 40,000			
Clerk (Part-Time)	Nancy Rodriguez			10.00	
Coach (Part-Time)	Yanelli Rodriguez			10.00	
Total Parks & Recreation		\$ 81,000			

Court Adm
35,000

EXEMPT EMPLOYEES

Title	Department
City Manager	Administration
	Administration
City Secretary	City Secretary Office
Fire Chief	Fire Department
City Inspector	Planning/Code Enforcement
Chief	Police
Commander	Police
Crew Leader	Public Works
Field Supervisor	Public Works
Director of Finance	Finance

NON-EXEMPT EMPLOYEES

Title	Department
Court Clerk	Court
Assistant Director	Parks & Recreation
Finance Clerk	Finance
Firefighter	Fire
Captain	Fire
Fire Fighter/Assist. Chief	Fire
Permit Clerk	Planning/Code Enforcement
Sergeant/IT	Police
Administrative Assistant	Police
Booking Officer	Police
Captain	Police
Code Enforcement Officer	Police
Communications Officer	Police
Corporal	Police
Investigator	Police
Lieutenant	Police
Police Officer	Police
Sergeant	Police
Crime Victim Liaison	Police
Maintenance Worker	Public Works

Retirement Benefit: Texas Municipal Retirement System (TMRS)

Employee Deposit Rate: 5.0%

City Match: 1-1

Vested Requirements: 5 Years

Service Retirement Eligibility: 5 Years/ Age 60, 20 Years/ Any Age

Employee Deposit Rate: Employee deposits are deducted by the City from Employee's pay.

City Match: The City matches Employee deposits at retirement at a rate of 1 to 1.

Vested Requirement: The Employee vests when they earn five years of service credit. Once the Employee is vested and reaches the necessary age requirements, the Employee may retire and receive a monthly retirement benefit for the rest their life. If the Employee leaves the City job, is vested and leaves the deposits with TMRS, the Employee keeps the right to the full retirement benefit. If the Employee leaves the City job before vesting, the Employee forfeits the right to the portion contributed by the City. The City's estimated cost in contributions to the plan is \$180,000 a year.¹

Health Insurance Benefit

Health insurance coverage is provided in compliance with the Affordable Care Act (ACA). The City pays for 90% of the Employee-only premium. Health insurance coverage is available for the Employee's family. However, if the Employee desires to purchase health insurance for their family, they are responsible for 100% of the premium.

Deductibles:

Blue Choice Gold PPOSM 020

Network \$1,000

Individual/\$3,000 Family

Out-of-Network: \$2,000

Individual/\$6,000 Family

Blue Choice Platinum PPOSM

Network \$1,250

Individual/\$3,750

Out-of-Network \$2,500

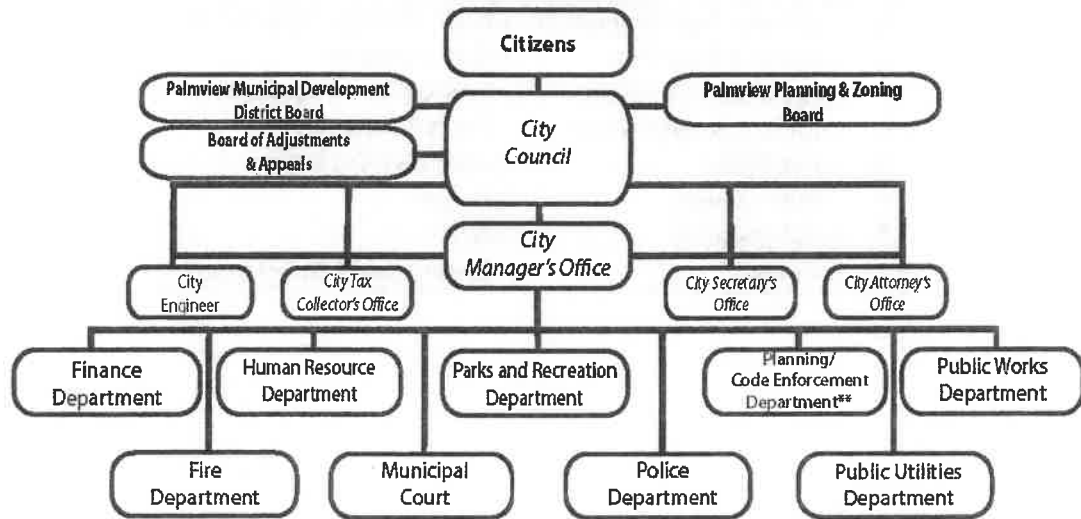
Individual/\$7,500

¹Texas Municipal Retirement System.

Appendix D: Municipal Organizational Chart

Municipal Organizational Chart

FY 2017-2018



Non-Municipal Organizations

Agua S.U.D.
Hidalgo Co. Drainage District #1

Appendix E: Departmental & Line Item Renaming Schedule

Departmental & Line Item Renaming Schedule

No.	Current (FY2017)	New (FY2018)
1	Premier Academy Rentals	Multi-Purpose Bldg Rental
2	Crime Prevention	Crime Control
3	Dues & Subscriptions	Professional Associations
4	Culture & Recreation	Parks & Recreation
5	Fire Calls	Rural Fire Contract
6	Public Safety	Police
7	Public Safety	Fire
8	Permits	Planning/Code Enforcement

Appendix F: Budget Preparation Schedule

Date	Activity	Source
June 14	Submit a 5 year Capital Improvement Program	City Charter-Section 5.08
July 18	Regular City Council Meeting	
July 25	Deadline for chief appraiser to certify rolls to taxing units.	Hidalgo County Tax Office
August 1	Regular City Council Meeting	
August 1	Certification of anticipated collection rate by collector.	Hidalgo County Tax Office
August 1	Calculation of effective and rollback tax rates.	Hidalgo County Tax Office
August 1	Submission of effective and rollback tax rates to governing body.	Hidalgo County Tax Office
August 2	Submission of Budget and Budget Message for September 30, 2018	City Charter-Section 5.02
August 11	72-hour notice for meeting (<i>Open Meetings Notice</i>).	Hidalgo County Tax Office
August 15	Regular City Council Meeting	
Aug. 15	Meeting of governing body to discuss tax rate; if proposed rate tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearing.	Hidalgo County Tax Office
Aug. 18	The City Council shall publish in one (1) or more newspapers of general circulation in the City of general summary of the budget and a notice stating: <ol style="list-style-type: none"> 1. The times and places where copies of the message and budget: are available for inspection by the public; and, 2. The time and place for a public hearing on the budget. 	City Charter-Section 5.05
Aug. 18	Publish the Notice of Property Tax Rates by September 1 or the 30th day after the first date that the taxing unit has received each applicable certified appraisal roll. Notice must also be posted on the municipality's website.	Hidalgo County Tax Office
Aug. 25	72-hour notice for public hearing (<i>Open Meetings Notice</i>)	Hidalgo County Tax Office
Aug. 29	Public hearing.	Hidalgo County Tax Office
Aug. 29	Last day for budget officer to file proposed budget with municipal clerk if the city plans to wait until September 29 to adopt the tax rate.	TML-2017 City Tax and Budget Deadlines

Sept. 1	Generally the last day for a city to provide notice of its proposed tax rate by publication or by mail. LOCAL GOVERNMENT CODE § 140.010(f) (due to the passage of H.B. 1953 and S.B. 1760 (2015), state law now allows a city to provide notice not later than the later of September 1 st <i>or</i> the 30 th day after the first date that the city receives each applicable certified appraisal roll). This is also the last day for the city to post notice of its proposed tax rate on its website, if it has one. The notice must remain on the website until the city adopts its tax rate. A city that proposes a tax rate that exceeds the lower of the effective tax rate or the rollback rate must include in the notice the date, time, and place of two separate hearings on the proposed tax rate.	TML-2017 City Tax and Budget Deadlines
Sept. 5	Regular City Council Meeting	
Sept. 8	72-hour notice for second public hearing (<i>Open Meetings Notice</i>)	Hidalgo County Tax Office
Sept. 12	Second public hearing (may not be earlier than 3 days after first public hearing); schedule and announce meeting to adopt tax rate 3-14 days from this date.	Hidalgo County Tax Office
Sept. 15	72-hour notice for meeting at which governing body will adopt tax rate (<i>Open Meetings Notice</i>)	Hidalgo County Tax Office
Sept. 15	City Council shall adopt the Budget for September 30, 2018	City Charter-Section 5.05 (C)
Sept. 15	Continuous Internet and T.V. notice of tax rate public hearings begins, if applicable	TML-2017 City Tax and Budget Deadlines
Sept. 19	Regular City Council Meeting (Rescheduled)	
Sept. 29	City should adopt the budget no later than this date per Statute	TML-2017 City Tax and Budget Deadlines
Sept. 29	Must adopt tax rate no later than this date per Statute	TML-2017 City Tax and Budget Deadlines
Oct. 1	Fiscal year begins	Charter 5.01
Oct. 30	Designation of Independent Auditor for one to three (1-3) years	Charter 3.10

Appendix G: General Summary

Our municipal fiscal priority is to provide quality public services at the lowest possible costs. The City seeks to achieve sound fiscal management of municipal operations. This will be accomplished with a variety of strategies:

- Continual improvement of Governance oversight, monitoring, and training.
- Continual improvement in Management's administration and professional development.
- Compliance with Charter Article V: Fiscal Procedures requirements governing budget preparation, budget administration, Capital Improvement Program (CIP), Purchasing, and other fiscal matters.
- Achievement of a 25% reserve balance in our General Fund through a multiple year strategy.

Establishing Fiscal Year

The City of Palmview's Fiscal Year begins on the first day of October and ends on the last day of the following September. Specifically, the City's Fiscal Year 2017-2018 begins on October 1, 2017 and ends September 30, 2018.¹³

Estimated Revenues

Generally the City estimates revenues conservatively. Specifically, total revenues are expected to remain constant. Revenue trends for the two major sources are as follow:

Property Taxes

Property taxes represent a major revenue source for the City. Historical data shows annual increases.

Property Tax Values & Levy 2011-2016

Year	Assessed Value	Annual Change			Levy
		Amount	Percent		
2011	\$189,628,718				\$859,776.61
2012	191,724,734	\$2,096,016	1.1%		881,933.78
2013	199,023,950	7,299,216	3.8%		928,446.73
2014	251,978,744	52,954,794	26.6%		1,175,480.84
2015	401,705,647	149,726,903	59.4%		1,924,170.05
2016	425,062,854	23,357,207	5.8%		2,019,473.62

¹³ Section 5.01.

The City's property tax of \$0.4751/\$100.00 valuation is competitive compared to other cities in Hidalgo County. These range from a high of \$0.9828 in Donna to a low of \$0.3514 in Hidalgo.¹⁴ Property tax rates are as follows:

Municipal Property Tax Rates¹⁵

Rate	Amount
Effective Rate	0.4669
Current Rate (FY 2017)	0.4751
Rollback Rate	0.5017
Proposed Rate	0.5001
Adopted Rate	

Sales Taxes

The City receives \$0.01 for its General Fund, \$0.005 for Crime Control, and \$0.005 for its Municipal Development District. These taxes total \$0.02.

Sales Taxes by Programs

Sales Tax	Amount
General Fund	\$0.010
Crime Control	0.005
Municipal Development District	0.005
Total	\$0.020

In the preceding five fiscal years, sales taxes have fluctuated from \$1.0 million in FY 2013 to approximately \$752,000 in FY 2015. This unpredictability makes forecasting extremely difficult. Consequently, we are using the existing sales tax revenues for FY 2018.

Proposed Expenditures

Total operating expenditures should be reduced in pursuit of establishing a General Fund reserve balance as delineated in the Net Surplus/Deficits Section, below.

Personnel

In FY 2017, the Council eliminated the Assistant City Manager (ACM) position and created a Finance Department Director and a Personnel Office Director. A Crime Victim Liaison will be created in the Police Department and funded through a grant program. No other new Full-Time (FT) positions are expected in FY 2018. To provide 24/7 service in our Fire Department, we are recommending converting existing Part-Time (PT) employees to Full-Time (FT) employees – without incurring any significant expenditures.

¹⁴ 2016 Entity Tax Rates. Hidalgo County Appraisal District.

¹⁵ Hidalgo County Tax Assessor & Collector.

Personnel Benefits: The City is maintaining existing personnel benefits at existing levels:

- retirement contribution, 1:1;
- retirement participation rate from 5%
- Only the Fire Chief will receive an adjustment in base salary to reflect increased responsibility.

	<u>Current</u>
<u>Contribution Rates</u>	1:1
Normal Cost Rate	1.07%
Prior Service Rate	1.14%
Retirement Rate	2.21%
Supplemental Death Rate	0.09%
Total Rate	2.30%
Unfunded Actuarial Liability	\$411,400
Amortization Period	25 Years
Funded Ratio	72.90%

The Budget does not provide any additional benefits.

Operations

Expenses such as utilities (eg, gas, telephones, uniforms) should remain at existing expenditure levels. Electric rates have decreased approximately \$0.02/kWh

Proposed Capital Expenditures

On June 14, 2017, the Council approved the Capital Improvement Program (CIP). However, this is subject to change before the end of Fiscal Year 2017. As the Council amends the CIP, the Method of Financing and corresponding Debt Service must be calculated and included in the FY 2018 Budget.

Net Surplus/Deficits

"The total of proposed expenditures shall not exceed the total of estimated income plus any accumulated surplus."¹⁶ Any capital debt must include a Method of Financing.

The City's General Fund of approximately \$5.8 million should have a reserve balance of 25.0 percent. To achieve this, the Council should approve a three-year program to reach this goal. Specifically, the City should adopt the following metrics for its General Fund:

¹⁶ Section 5.04(E).

General Fund Reserve Goal

FISCAL YEAR	PERCENT	AMOUNT
FY 2018	5.0	\$290,000
FY 2019	5.0	290,000
FY 2020	5.0	290,000
FY 2021	5.0	290,000
FY2022	5.0	290,000
Total	25.0	\$1,450,000

Appendix H: Vehicle Schedule

DEPARTMENT	YEAR	MAKE	MODEL	VIN
Code Enforcement	2007	GMC	C1500 Pickup	281
Fire	1996	Internat	Ambulance	0316
Fire	1995	Ford	F800 Fire Truck-Tanker	1974
Fire	2002	Pierce	Contender Fire Truck	2498
Fire	2004	Ford	Excursion Truck-Sport Utility	7850
Fire	2002	Ford	F550 Pickup	8259
Fire	2014	Spartan	Fire Truck-Aerial	8074
Fire	2008	Pierce	Fire Truck Pumper	8854
Maintenance	2017	Chevrolet	Silverado Pickup	1395
Maintenance	2017	Chevrolet	Silverado Pickup	1409
Maintenance	2017	Chevrolet	Silverado Pickup	6410
Maintenance	2017	Chevrolet	Silverado Pickup	1400
Police	2007	Yamaha	FJR1300 Motorcycle	1031
Police	1999	Wells Ca	TW101-SD1 Trailer	8860
Police CID	2009	Chevrolet	Impala	4858
Police	2009	Chevrolet	Tahoe Truck-Sport Utility	9175
Police	2007	Dodge	Ram 1500 Pickup 1/2 T	7536
Police DA-3	2012	Ford	F150 1/2T Pickup	9806
Police	2011	Ford	F150 1/2T Pickup	9193
Police	2012	Harley	Motorcycle	6614
Police	2012	Harley	Motorcycle	0930
Police PV-20	2012	Dodge	Charger	7093
Police	2012	Dodge	Ram 3500	4214
Police	2011	Chevrolet	Tahoe Truck-Sport Utility	4241
Police	2011	Chevrolet	Tahoe Truck-Sport Utility	5124
Police	2012	Big T	Trailer	8559
Police	2004	Big T	Trailer	5105
Police	2014	Chevrolet	Caprice	3742
Police	2014	Chevrolet	Caprice	3710
Police	2015	Chevrolet	Tahoe Truck-Sport Utility	1509
Police	2009	Cadillac	Escalade	9876
Police	2015	Chevrolet	Silverado Pickup	4339
Police	2016	Dodge	Charger	7534
Police	2016	Dodge	Charger	7535
Police	2016	Ford	Explorer Interceptor	8664
Police	2016	Ford	Explorer Interceptor	8665
Police	2016	Chevrolet	Camaro	2969
Police	2016	Chevrolet	Malibu	3544
Police	2016	Chevrolet	Malibu	3550
Police	2016	Chevrolet	Malibu	5550
Police	2016	Chevrolet	Malibu	1372
Police	2017	Ford	Explorer Interceptor	7063
TOTAL VEHICLES		42		

Appendix I: Glossary

Appropriation: Something that has been appropriated; specifically, money set aside by formal action for a specific use.

Attachment: A separate document or file that is included and sent with an electronic message (such as an e-mail or text message)

Bond: A written promise to pay a sum of money on a specific date at a specific interest rate. The most common types of bonds are general obligation (GO) and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

Budget Amendment: The process necessary if projections reveal a variance between budget appropriations and expenditure projections from the original approved budget for a fiscal year.

Capital Asset: Any tangible item valued at \$5,000 or more, and a useful life of one year or more.

Capital Improvements: Capital improvements refer to additional investment in basic facilities owned by the City with a life expectancy greater than five (5) years and a cost in excess of \$10,000. Examples include Buildings, Roads, and Bridges.

Capital Improvements Program (CIP): A legislative and management tool used to assist in the scheduling, planning, and execution of a series of capital improvements over a five (5) year period. The CIP is updated annually. It sets forth the estimated expenditures by year and specifies the resources estimated to be available to finance the projected expenditures.

Charitable Funds: A fund consisting of assets belonging to a trust, held by the trustees for the beneficiaries. (See Trust Fund.)

Certificate of Obligation (CO): A form of debt available to governing councils in case of emergency

Compensation: The act or state of compensating, as by rewarding someone for service or by making up for someone's loss, damage, or injury by giving the injured party an appropriate benefit.

Department: A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Deficit: The amount by which something, especially a sum of money, is too small.

Debt: Something, typically money, that is owed or due.

Effective Tax Rate: The rate which produces the same effect in terms of the total amount of taxes compared to the prior year.

Enterprise Fund: Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Employee: A person employed for wages or salary, especially at nonexecutive level.

Expenditure: The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Expense: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

Encumbrance: Commitments related to unperformed (executory) contracts for goods or services.

Fee: a payment made to a professional person or to a professional or public body in exchange for advice or services.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Fiscal Year: The City of Palmview's Fiscal Year begins on the first day of October and ends on the last day of the following September. Specifically, the City's Fiscal Year 2017-2018 begins on October 1, 2017 and ends September 30, 2018.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are general funds, capital projects funds, special revenue funds, debt services funds, enterprise funds, trust funds, internal service funds, and special assessment funds.

Fine: A sum imposed as punishment for an offense

Franchise Tax: A privilege tax imposed on each taxable entity formed or organized in Texas or doing business in Texas.

Garnishment: A court order directing that money or property of a third party

General Obligation (GO) Bond: A municipal bond backed by the credit and taxing power of the issuing jurisdiction rather than the revenue from a given project

Grant-in-Aid: A transfer of money from the federal government to a state government, local government or individual person for the purposes of funding a specific project or program.

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes most of the basic operating services, such as fire and police protection, finance, parks and recreation, libraries, and general administration.

Note: A written promise to pay a specific amount of money at a future date

Office: A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Operating Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term usually indicates a financial plan for a single fiscal year.

Obligation: Duty to make future payment that is incurred as soon as a purchase order is placed, encumbers a certain sum of money, and is called obligation incurred.

Payment: The action or process of paying someone or something

Penalty: A punishment imposed for breaking a law, rule, or contract:

Property Tax Rate: The amount of tax levied for \$100.00 of assessed valuation.

Public Utility: An organization supplying a community with electricity, gas, water, or sewerage

Reserve Appropriation: A designated portion of a fund to be allocated to a reserve fund in order to meet contingent liabilities.

Reimbursement: A sum paid to cover money that has been spent or lost.

Restricted: Limited in extent, number, scope, or action.

Revenue: The income of the government through all sources.

Rollback Tax Rate: Applies to the property tax rate as it changes year over year, in relation to property values.

Sales Tax & Use Rate: The combined sales and use tax rate equals the state rate plus any local tax rate imposed by a city, county, or school district.

Sequestration: The action of taking legal possession of assets until a debt has been paid or other claims have been met.

Surplus: The amount of an asset or resource that exceeds the portion that is utilized.

Tax Bonds: Bond that is repaid by revenues derived from taxation of a particular activity or asset.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual Tax Ordinance.

Time Warrants: Time restrictions are placed on when misdemeanor warrants can be executed.

Trust Fund: A fund consisting of assets belonging to a trust, held by the trustees for the beneficiaries.

Unencumbered: Not having any burden or impediment; more specifically, no commitments related to unperformed (executory) contracts for goods or services.

Warrants: A document issued by a legal or government official authorizing the police or some other body to make an arrest, search premises, or carry out some other action relating to the administration of justice.

