

2019

# Municipal Budget

(Fiscal Year 2018-2019)

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



CITY OF PALMVIEW  
TEXAS

9/14/2018



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CITY OF PALMVIEW  
TEXAS

14 September 2018

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 2018-2019

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 2018-2019.<sup>1</sup>

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

### 1. Proposed Financial Policies

#### General Fund Reserve

The City's General Fund of approximately \$6.4 million should have a reserve balance of 25.0 percent (Part V: Net Surplus). To achieve this, on September 14, 2017 the Council adopted 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. Regrettably, the City was unable to meet this goal due to considerable outstanding invoices unknown to the City at the time of adoption of our budget for Fiscal Year 2018. The General Fund Reserve policy should be revised to reflect current fiscal conditions and continued.

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

<sup>2</sup> Section 5.03.



## Master Fee Schedule

The Master Fee Schedule (Appendix A) itemizing all municipal fees charged by Departments initially was adopted September 14, 2017. Fiscal Year 2019's schedule incorporates the following changes:

- Increases Emergency Medical Services (EMS) fees by 80.0 percent. This substantial increase is due to a more accurate cost-recovery estimate for the service. Despite this increase, municipal EMS fees remain lower than the private sector fees.
- Creates weedy lot fees for labor and equipment have been included to recover the costs for this necessary municipal service.
- Includes a wrecker service fee. These fees were previously improperly deposited into the Police Department's Asset Forfeiture Program (AFP) account, rather than the General Fund.
- Creation of Library fees as needed in association with the newly created Library.

No other changes have been included in this budget.

## Franchise Fees

The City is creating a franchise fee line item for the Agua Special Utility District (SUD), however it is not assessing a fee at the time of adoption of this budget.

## Inflation/Deflation Estimates

This budget does not include the Municipal Price Index (MPI) or other inflation adjustments.

## Salary/Retirement Benefit Plan

We are proposing a multi-year Salary and Retirement Plan to ensure a competitive salary and fringe benefits packet to recruit, retain, and reward employees.

### Proposed Salary & Retirement Plan 2019-2026

Fiscal Year	Salary	Retirement Match	Deposit Rate
2017	3.0%		
2018		1:1	5.0%
2019	3.0%		
2020		1.5:1 or...	6.0%
2021	3.0%		
2022		...	...
2023	3.0%		
...		...	...
2026		2:1	7.0%

Please note, this is a proposed plan that will need to be budgeted as finances allow.

## 2. Important Budget Features

This Budget is compliant with financial procedures in Article V, Palmview Charter.

Each Department continues to have the source of Departmental Authority and Personnel Levels (eg, Full-Time, Part-Time).

The City continues to account for the solid waste collection service through an enterprise fund.

This budget also includes an informational listing of budget for the Palmview Municipal Development District (PMDD) and the Palmview Crime Control and Prevention District (PCCPD), Appendix I and Appendix J, respectively.

## 3. Major Changes & Reasons

Policies

Office Creations: This proposed Budget adds a City Engineer Department and Library Department to the existing list of Departments (Appendix D). The City Engineer Department allows the City to better account for engineering expenses. Creation of the Library is in response to community requests for additional programs to enhance our quality of life.

The Planning/Code Enforcement Department will consolidate operations with the Public Works Department by dividing the time of one Department Director. However, each Department will remain as an independent organizational unit. No other organizational changes are made in this Budget.

Palmview Crime Control and Prevention District: The District's Board met and approved a two-year budget. These funds are in a separate account. Previous non-compliance issues were identified and corrected.

Solid Waste Collections: The City will begin invoicing and collecting solid waste collection fees directly rather than paying Agua Special Utility District (SUD) for this service. This is estimated to result in a savings of \$36,000 per year, funds which will be used to hire a billing clerk. This change will allow the City to have better control of the solid waste program and its revenues.

Line Item Additions: Line items will be created for franchise fees from public utilities such as Agua Special Utility District (SUD). The Budget also will feature the following new line items: PMDD Sales Tax Contribution, Wrecker Fees, Concession Stands, Open Records Requests, Ambulance Expense, Employee Relations/Team Building, and Service Awards.

Line Item Renaming: No line items were renamed.

## Expenditure Increases

Personnel Base Salaries: Total personnel services expenditures for FY 2019 are \$3.0 million. This includes a Cost of Living Adjustment (COLA) of 3.0 percent to maintain wages at competitive levels and maintain current services. There have been increases to certain positions due to incentive pay, performance evaluations, seniority, and other factors.

The total number of Full-Time (FT) or Part-Time (PT) employees has increased. One (1) additional full-time positions is added in the Police Department. The Planning/Code Enforcement and Public Works departments will share a department director. Five part-time positions are added, one (1) in Parks & Recreation Department and four (4) in the Fire/EMS Department.

Employee group health insurance expenses have decreased 42.0 percent. No further changes in fringe benefits are included in this budget.

Police Asset Forfeiture Programs: The City's participation in the Asset Forfeiture Program (AFP) was suspended by the U.S. Department of Justice due to self-reporting of several non-compliance issues. This has resulted in suspension of certain state public safety programs as well. The City is in the process of assisting DOJ and U.S. Treasury Department with their AFP review. The City has implanted corrective actions and will request reinstatement as soon as the review is complete. The City pledges to comply fully with federal, state, and local Asset Forfeiture Program requirements for both the federal and state programs.

Previously, AFP revenues and expenditures were improperly included in the General Fund. Now, AFP revenues and expenditures are accounted in a separate account. This budget removes AFP revenues from the General Fund, but not what were previously AFP expenditure amounts. These amounts are replaced by General Fund revenues so as not to penalize the Police Department for prior misadministration of AFP funds.

Fire/EMS Department Expansion: The Department will expand EMS operations with a second ambulance that will be available on a part-time basis. Staffing levels will increase by four (4) part-time employees for this program expansion. This initiative will allow the Department to collect EMS revenues from EMS calls that it cannot service.

Litigation: Expenses for litigation have increased 100 percent in the City Attorney's budget. This is due to litigation with Agua Special Utility District (SUD).

## 4. Summary of Debt

### Existing Debt

The following is a summary of the City's existing debt as reported by the City's Auditor. As part of our attempt to refinance and/or refund existing debt, City staff has reviewed all outstanding debt instruments. Because this review process has discovered some procedural deficiencies, staff is not

proposing refinancing and/or refunding at this time. This review must be completed, and findings referred to our Council and other authorities as necessary, before refinancing/refunding options are considered.

**Existing Debt by Year<sup>3</sup>**

<b>Year</b>	<b>Maturity</b>	<b>Description</b>	<b>Interest</b>	<b>Amount</b>
2004	2028	Note (Multipurpose Building)	5.25	\$884,054
2009	2028	2008A Refunding Bond (Accounts payable, other liabilities)	7.25	806,525
2014	2029	Note (Payroll taxes, accounts payable)		559,782
2014	2017	Note Payable	3.99	152,186
		Capital Leases	Various	1,081,114
2018	2028	Bond (Street Improvements, utility connections, ambulance, accounting software)	3.33	2,800,000

**Proposed Debt**

Proposed General Fund debt for FY 2018 includes \$165,000 for an EMS ambulance. No other capital improvements are budgeted. There is no proposed debt for the Public Utility Fund.

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

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

xc: Annette Villarreal, City Secretary’s Office<sup>4</sup>  
 Rachel Chapa, Finance Department

<sup>3</sup> City of Palmview, Texas Annual Financial Report, September 20, 2017.

<sup>4</sup> Section 5.09.

## Part I: General Summary



The City of Palmview's Municipal Budget for Fiscal Year 2018-2019 includes this General Summary<sup>5</sup> and provides a complete financial plan of all City funds and activities.

### **Estimated Revenues**

Total estimated revenues from all sources for FY 2019 are \$6.4 million, an increase from \$5.7 million budgeted in FY 2018. This revenue estimate is based on real-world property tax, sales tax, and economic activity projections.

Revenues for the Public Utility Fund (PUF) are approximately \$763,000.

### **Proposed Expenditures**

Total proposed expenditures for all Departments for FY 2018 are \$6.3 million, an increase from \$5.4 million budgeted in FY 2018. These proposed expenditures are based on real-world personnel, operating, and capital cost estimates.

Expenditures for the Public Utility Fund (PUF) are approximately \$735,000.

### **Proposed Capital Expenditures**

The Capital Improvement Program (CIP) identifies \$1.4 million proposed capital expenditures for FY 2019. However, this budget only provides an additional \$165,000 for an ambulance.

### **Net Surplus**

The Palmview Municipal Budget for FY 2019 has a surplus of approximately \$82,000. Although a General Fund surplus exists in this Budget, it is insufficient to fund the 5.0% General Fund Reserve of \$306,000 for this fiscal year.

The Public Utility Fund has a net surplus of approximately \$27,000.

Additional details in Appendix G.

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<sup>5</sup> Section 5.04.  
Palmview Municipal Budget  
FY2018-2019

## Part II: Revenues

	FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019	
	BUDGET	ACTUAL	BUDGET	PROJECTED BASED ON 7/31/2018 ACTUAL	BUDGET	ACTUAL

<b>STATE REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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**GENERAL REVENUES**

TAX REVENUE							
01-408	PROPERTY TAXES	1,900,000	1,839,704	2,067,334	2,050,000	2,187,632	
01-408	DELINQUENT TAXES	18,000	-	111,700	125,000	147,503	
01-409	PENALTIES AND INTEREST	72,397	70,655	85,317	99,786	233,416	
01-410	SALES TAX - GENERAL	800,000	893,597	920,000	945,176	1,004,772	
01-433	MIXED BEVERAGE TAX (TABC)	1,000	4,649	5,500	4,652	5,500	
01-450	SALES TAX - CRIME CONTROL	500,000	456,621	460,000	475,417	538,350	
01-456	HOTEL OCCUPANCY TAX	-	-	-	-	10,500	
01-463	ATTORNEY DELINQUENT TAX COLLECTION FEES	-	-	-	26,803	25,700	
01-500	PMDD SALES TAX CONTRIBUTION	-	-	-	-	150,000	
<b>TOTAL TAX REVENUE</b>		<b>\$ 3,291,397</b>	<b>\$ 3,265,226</b>	<b>\$ 3,649,851</b>	<b>\$ 3,726,834</b>	<b>\$ 4,303,373</b>	<b>\$ -</b>

FRANCHISE REVENUE							
01-400	AEP	\$ 210,000	\$ 217,284	\$ 187,096	\$ 231,303	\$ 200,000	
01-404	TELEPHONE	7,000	2,754	2,800	19,817	24,000	
01-436	TEXAS GAS SERVICE	2,000	1,594	2,300	1,877	2,000	
01-440	CABLE TELEVISION	35,000	45,205	50,000	28,742	36,000	
	AGUA S.U.D.	-	-	-	-	-	
<b>TOTAL FRANCHISE REVENUE</b>		<b>\$ 254,000</b>	<b>\$ 266,836</b>	<b>\$ 242,196</b>	<b>\$ 281,739</b>	<b>\$ 262,000</b>	<b>\$ -</b>

**DEPARTMENTAL REVENUES**

ADMINISTRATION							
01-465	INTEREST EARNED	\$ 50	\$ 23	\$ 20	\$ 71	\$ 60	
<b>TOTAL ADMINISTRATION</b>		<b>\$ 50</b>	<b>\$ 23</b>	<b>\$ 20</b>	<b>\$ 71</b>	<b>\$ 60</b>	<b>\$ -</b>

POLICE							
03-405	FUNERAL PROCESSION SERVICES	\$ -	\$ -	\$ -	\$ 1,980	\$ 2,500	
03-407	WRECKER FEES	-	-	-	6,348	6,500	
03-424	FINES	650,000	417,414	375,000	346,032	350,000	
03-425	K-9 DONATIONS	-	296	350	-	500	
03-428	INCIDENT REPORTS	2,500	4,848	4,500	3,211	4,000	
03-432	DONATIONS - POLICE	-	-	-	-	1,000	
03-434	MISCELLANEOUS - POLICE	-	-	-	194	300	
03-435	REGIONAL DISPATCH	80,000	86,000	80,000	89,031	158,000	
03-442	EXPLORERS PROGRAM	6,500	7,287	6,500	2,313	2,500	
03-499	A/R FINANCE CHARGES	-	-	-	144	150	
<b>TOTAL POLICE</b>		<b>\$ 739,000</b>	<b>\$ 515,845</b>	<b>\$ 466,350</b>	<b>\$ 449,253</b>	<b>\$ 525,450</b>	<b>\$ -</b>

POLICE GRANTS							
03-449	BORDER STAR	\$ 65,000	\$ 54,171	\$ 65,000	\$ -	\$ 70,000	
03-451	CRIME VICTIM LIASON	-	-	42,000	-	42,000	
03-464	STONEGARDEN	60,000	-	60,000	-	60,000	
03-467	GOVERNOR'S OFFICE	10,000	104,688	60,000	21,006	40,000	
03-495	ICE & DEA (OFFICER O/T REIMB)	-	156,715	10,000	26,210	25,000	
<b>TOTAL POLICE GRANTS</b>		<b>\$ 135,000</b>	<b>\$ 315,574</b>	<b>\$ 237,000</b>	<b>\$ 47,216</b>	<b>\$ 237,000</b>	<b>\$ -</b>

PERMITS & FEES							
04-414	PERMITS & FEES	\$ 80,000	\$ 92,456	\$ 75,000	\$ 94,985	\$ 72,300	
<b>TOTAL PERMITS &amp; FEES</b>		<b>\$ 80,000</b>	<b>\$ 92,456</b>	<b>\$ 75,000</b>	<b>\$ 94,985</b>	<b>\$ 72,300</b>	<b>\$ -</b>

		FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019	
		BUDGET	ACTUAL	BUDGET	PROJECTED BASED ON 7/31/2018 ACTUAL	BUDGET	ACTUAL
<b>COURT COSTS</b>							
05-426	COURT COSTS (10%)	\$ 250,000	\$ 236,632	\$ 200,000	\$ 230,101	\$ 250,000	
<b>TOTAL COURT COSTS</b>		<b>\$ 250,000</b>	<b>\$ 236,632</b>	<b>\$ 200,000</b>	<b>\$ 230,101</b>	<b>\$ 250,000</b>	<b>\$ -</b>
<b>FIRE/EMS</b>							
12-418	RURAL FIRE CONTRACT	\$ 50,000	\$ 49,000	\$ 80,000	\$ 65,202	70,000	
12-419	DONATIONS	15,000	7,610	10,000	1,450	1,500	
12-434	MISCELLANEOUS	25,000	1,993	600	-	-	
12-446	INSURANCE CLAIMS	-	44,893	40,000	-	-	
12-447	DISASTER RELIEF (FEMA)	-	6,507	71,250	-	-	
12-448	EMS COLLECTIONS	-	-	122,304	258,366	350,000	
12-465	INTEREST EARNED	50	11	20	-	-	
12-415	HEALTH INSPECTIONS/FIRE MARSHAL SERVICES	-	-	-	-	30,000	
<b>TOTAL FIRE/EMS</b>		<b>\$ 90,050</b>	<b>\$ 110,014</b>	<b>\$ 324,174</b>	<b>\$ 325,018</b>	<b>\$ 451,500</b>	<b>\$ -</b>
<b>PARKS &amp; RECREATION</b>							
20-412	PAVILLION RENTAL	\$ 20,000	\$ 850	\$ 4,000	\$ 750	\$ 1,500	
20-413	MULTI-PURPOSE BLDG RENTAL	144,000	144,000	144,000	144,000	144,000	
20-430	PERMITS AND FEES	150,000	90,682	100,000	112,553	125,000	
20-432	DONATIONS	-	-	-	2,370	1,700	
20-445	CONCESSION STANDS	-	450	-	35,336	40,000	-
20-454	COMMUNITY FUNCTIONS	-	-	-	28,184	28,000	
<b>TOTAL PARKS &amp; RECREATION</b>		<b>\$ 314,000</b>	<b>\$ 235,982</b>	<b>\$ 248,000</b>	<b>\$ 323,193</b>	<b>\$ 340,200</b>	<b>\$ -</b>
<b>CITY SECRETARY</b>							
25-429	OPEN RECORDS REQUESTS	\$ -	\$ -	\$ -	\$ 689	\$ 1,000	
<b>TOTAL CITY SECRETARY REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 689</b>	<b>\$ 1,000</b>	<b>\$ -</b>
<b>CITY LIBRARY</b>							
29-429	LIBRARY FEES	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL CITY LIBRARY REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Part III: Expenditures

		FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019	
		BUDGET	ACTUAL	BUDGET	PROJECTED BASED ON 7/31/2018 ACTUAL	BUDGET	ACTUAL
<b>ADMINISTRATION -01 (AUTHORITY: ORDINANCE)</b>							
<b>PERSONNEL EXPENSES (FT 0, PT 0)</b>							
01-500	SALARIES	\$ 161,000	\$ 108,729	\$ -	\$ -	\$ -	
01-501	PAYROLL TAXES (FICA)	12,316	8,038	-	-	-	
01-522	TWC PAYROLL TAXES	12,000	2,375	-	-	-	
01-524	HEALTH INSURANCE	8,500	132,080	-	-	-	
01-569	RETIREMENT (TMRS)	30,000	55,378	-	-	-	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ 223,816</b>	<b>\$ 306,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>OPERATING EXPENSES</b>							
01-502	GENERAL LIABILITY INSURANCE (TML)	\$ 125,000	\$ 133,701	\$ 127,500	\$ 132,000	\$ 132,000	
01-503	OFFICE SUPPLIES	10,000	10,080	10,000	20,447	15,000	
01-504	PRINTING (Forms/Business Cards/Letterhead)	15,000	12,658	15,000	4,835	4,500	
01-505	PROPERTY TAXES	-	289	-	-	-	
01-506	POSTAGE	1,800	1,923	5,000	5,637	2,500	
01-507	DUES & SUBSCRIPTIONS	32,500	26,551	20,000	54,589	15,000	
01-508	TRAVEL/TRAINING	22,500	11,700	-	-	-	
01-510	ELECTRICITY	175,000	203,064	175,000	183,054	175,000	
01-511	WATER	13,500	18,552	13,500	17,182	16,000	
01-512	FUEL/GAS	3,500	3,298	-	2,826	-	
01-513	OFFICE EQUIPMENT LEASES	50,000	25,510	27,000	18,111	15,000	
01-515	TELEPHONE	44,000	39,496	32,000	35,362	32,000	
01-516	MOBILE PHONES	700	960	-	-	7,100	
01-517	ADVERTISING	2,200	7,405	3,500	10,591	6,000	
01-520	BUILDING MAINTENANCE	6,000	2,292	-	-	-	
01-521	ACCOUNTING	30,000	5,000	-	-	-	
01-526	EQUIPMENT MAINTENANCE	2,000	840	500	-	-	
01-527	DONATIONS/CHARTABLE CONTRIBUTIONS	-	500	-	-	-	
01-529	VEHICLE MAINT	500	405	-	-	-	
01-530	EQUIPMENT PURCHASE	10,000	2,680	-	-	-	
01-537	REPAIRS & MAINTENANCE	22,500	33,066	-	-	-	
01-542	INTEREST	-	1,303	-	345	350	
01-546	CONSULTING SERVICES	60,000	116,645	36,000	93,798	36,000	
01-552	JANITORIAL SUPPLIES	15,000	3,121	-	-	-	
01-555	MEDICAL SUPPLY	1,500	1,353	1,000	587	500	
01-560	INTERNET SERVICE	3,500	6,144	15,000	13,416	22,000	
01-561	CONTINGENCIES	24,976	644	-	-	-	
01-562	EMERGENCY MANAGEMENT	5,000	1,022	5,000	-	-	
01-563	PALMVIEW CHAMBER OF COMMERCE	10,800	11,520	10,800	8,100	10,800	
01-565	BANK CHARGES	2,000	2,487	2,000	8,522	2,000	
01-571	OFFICE	37,500	34,378	37,500	38,958	20,000	
01-599	MISCELLANEOUS	1,500	1,530	1,500	1,079	1,000	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 728,476</b>	<b>\$ 720,117</b>	<b>\$ 537,800</b>	<b>\$ 649,439</b>	<b>\$ 512,750</b>	<b>\$ -</b>
<b>TOTAL ADMINISTRATION EXPENSES</b>		<b>\$ 952,292</b>	<b>\$ 1,026,718</b>	<b>\$ 537,800</b>	<b>\$ 649,439</b>	<b>\$ 512,750</b>	<b>\$ -</b>
<b>CAPITAL EXPENDITURES</b>							
01-540	CAPITAL OUTLAY/INVESTMENT	\$ -	\$ 160,933	\$ -	\$ -	\$ -	
01-540	LIBRARY SEED MONEY	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
01-543	LOAN PRINCIPAL	-	-	-	-	72,567	
01-544	LOAN INTEREST	-	-	-	-	72,995	
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,562</b>	<b>\$ -</b>

		FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019	
		BUDGET	ACTUAL	BUDGET	PROJECTED BASED ON 7/31/2018 ACTUAL	BUDGET	ACTUAL
<b>PUBLIC WORKS - 02 (AUTHORITY: ORDINANCE)</b>							
<b>PERSONNEL EXPENSES (FT 12, PT 0)</b>							
02-500	SALARIES	\$ 255,452	\$ 221,301	\$ 308,932	\$ 212,734	\$ 330,938	
02-501	PAYROLL TAXES (FICA)	19,542	16,930	23,633	14,243	25,317	
02-522	TWC PAYROLL TAXES	-	-	309	1,856	1,944	
02-524	HEALTH INSURANCE	26,000	16,368	41,000	56,782	50,835	
02-569	RETIREMENT (TMRS)	-	-	12,309	5,478	7,612	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ 300,994</b>	<b>\$ -</b>	<b>\$ 386,183</b>	<b>\$ 291,093</b>	<b>\$ 416,645</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>							
02-503	SUPPLIES	\$ 15,000	\$ 5,251	\$ 15,000	\$ 9,978	\$ 12,000	
02-512	FUEL/GAS	20,000	16,343	20,000	20,780	22,000	
02-516	MOBILE PHONES	5,000	3,200	5,000	4,311	5,000	
02-517	DUES & SUBSCRIPTIONS	500	-	-	-	400	
02-526	EQUIPMENT MAINTENANCE	20,000	17,279	20,000	11,015	15,000	
02-529	VEHICLE MAINTENANCE	5,000	9,715	5,000	2,489	5,000	
02-530	EQUIPMENT PURCHASE	-	12,331	-	2,925	-	
02-531	COMMUNITY BEAUTIFICATION	-	-	37,500	6,014	30,000	
02-532	FACILITIES MAINTENANCE	-	-	48,500	37,714	42,000	
02-533	STREET LIGHTS	-	7,115	-	-	-	
02-534	STREET SIGNS	10,000	5,370	8,500	-	8,500	
02-535	STREET MAINTENANCE	50,000	47,488	30,000	27,124	30,000	
02-536	MOSQUITO CONTROL	-	-	-	-	1,600	
02-537	REPAIRS & MAINTENANCE	15,000	10,247	-	-	-	
02-539	UNIFORMS	9,000	8,224	9,000	12,711	13,000	
02-540	JANITORIAL SUPPLIES-P&M	23,000	6,421	-	-	-	
02-544	ANIMAL CONTROL	30,000	27,430	20,000	-	60,000	
02-557	PAVILLION REFUNDS	1,000	300	-	-	-	
02-599	MISCELLANEOUS	400	-	600	267	300	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 203,900</b>	<b>\$ 176,714</b>	<b>\$ 219,100</b>	<b>\$ 135,328</b>	<b>\$ 244,800</b>	<b>\$ -</b>
<b>TOTAL EXPENSES</b>		<b>\$ 504,894</b>	<b>\$ 176,714</b>	<b>\$ 605,283</b>	<b>\$ 426,421</b>	<b>\$ 661,445</b>	<b>\$ -</b>
<b>CAPITAL EXPENDITURES</b>							
02-530	STREETS	\$ 20,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -
02-530	BOND PRINCIPAL	-	-	-	-	270,836	
02-530	SAND BAGGING EQUIPMENT	-	-	-	-	24,000	
02-544	BOND INTEREST	-	-	-	-	9,164	
02-560	NEW EQUIPMENT LEASE/LOAN PAYMENTS	50,000	46,311	52,000	51,027	52,000	
02-562	LEASE/LOAN INTEREST	-	-	400	710	400	
<b>TOTAL PUBLIC WORKS CAPITAL EXPENDITURES</b>		<b>\$ 70,000</b>	<b>\$ 46,311</b>	<b>\$ 1,552,400</b>	<b>\$ 51,737</b>	<b>\$ 356,400</b>	<b>\$ -</b>

		FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019	
		BUDGET	ACTUAL	BUDGET	PROJECTED BASED ON 7/31/2018 ACTUAL	BUDGET	ACTUAL
<b>POLICE - 03 (AUTHORITY: ORDINANCE)</b>							
<b>PERSONNEL EXPENSES (FT 37, PT 0)</b>							
03-500	SALARIES	\$ 1,334,988	\$ 1,377,565	\$ 1,297,490	\$ 1,220,392		
03-500	ADMINISTRATION				-	312,051	
03-500	PATROL	-	-	-	-	644,814	
03-500	CRIMINAL INVESTIGATIONS DIVISION	-	-	-	-	219,754	
03-500	TELECOMMUNICATIONS	-	-	-	-	224,639	
03-500	CRIME VICTIM LIASON	-	-	-	-	36,050	
03-500	STIPENDS	-	19,125	-	-	37,000	
03-500	OT WAGES-BORDERSTAR	65,000	60,274	65,000	46,687	70,000	
03-500	OT WAGES-DEA	5,000	15,811	5,000	13,666	15,000	
03-500	OT WAGES-ICE	5,000	7,853	5,000	9,416	10,000	
03-500	OT WAGES-STONEGARDEN	60,000	105,194	60,000	61,094	60,000	
03-501	PAYROLL TAXES (FICA)	112,454	112,537	112,803	80,602	124,642	
03-522	TWC PAYROLL TAXES	-	-	1,432	5,634	5,994	
03-524	HEALTH INSURANCE	160,000	117,445	146,832	139,300	156,741	
03-569	RETIREMENT (TMRS)	-	-	34,563	29,795	37,474	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ 1,742,442</b>	<b>\$ 1,815,805</b>	<b>\$ 1,728,121</b>	<b>\$ 1,606,586</b>	<b>\$ 1,954,159</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>							
03-503	OFFICE SUPPLIES	3,000	9,209	-	-	-	
03-504	PRINTING	1,000	932	1,000	16	1,000	
03-506	POSTAGE	300	635	-	-	-	
03-508	TRAVEL/TRAINING	2,000	5,691	2,000	9,306	15,000	
03-510	PROFESSIONAL ASSOCIATION DUES	1,500	27,411	2,000	15,565	20,000	
03-512	FUEL/GAS	60,000	73,568	55,000	58,782	65,000	
03-514	SOFTWARE	500	-	-	-	-	
03-515	TELEPHONE	1,500	502	-	65	-	
03-516	MOBILE PHONE STIPEND	9,500	14,078	10,000	9,925	-	
03-517	ADVERTISING	500	540	-	-	-	
03-520	BUILDING REPAIRS & MAINTENANCE	3,000	4,847	-	363	-	
03-526	EQUIPMENT MAINTENANCE SVC CONTRACTS	9,000	2,817	13,000	2,838	-	
03-528	COMMUNITY FUNCTIONS	-	-	-	-	2,500	
03-529	VEHICLE MAINTENANCE	50,000	68,319	50,000	30,146	50,000	
03-538	PRISONER PER DIEM MEALS	2,000	1,627	1,800	1,506	2,000	
03-539	UNIFORMS	5,000	5,639	5,000	6,811	30,000	
03-542	EXPLORERS PROGRAM	5,000	7,423	6,000	6,001	5,000	
03-544	INTEREST	-	1,098	1,000	383	750	
03-546	CONSULTING	-	1,500	-	-	-	
03-547	SAFETY EQUIPMENT	-	-	-	-	4,000	
03-548	K-9 PROGRAM	2,000	1,826	2,000	1,040	2,000	
03-560	INTERNET SERVICE	-	4,455	-	1,331	-	
03-571	OFFICE EXPENSE	1,000	3,245	500	1,511	1,000	
03-575	CRIME VICTIM LIASON EXPENSES	-	-	-	3,390	1,500	
03-598	ASSET & FORF. EXP	-	5,000	-	-	-	
03-599	MISCELLANEOUS	500	420	5,000	6,388	5,000	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 157,300</b>	<b>\$ 240,780</b>	<b>\$ 154,300</b>	<b>\$ 155,367</b>	<b>\$ 204,750</b>	<b>\$ -</b>
<b>TOTAL POLICE EXPENSES</b>		<b>\$ 1,899,742</b>	<b>\$ 2,056,585</b>	<b>\$ 1,882,421</b>	<b>\$ 1,761,953</b>	<b>\$ 2,158,909</b>	<b>\$ -</b>
<b>CAPITAL EXPENDITURES</b>							
03-530	EQUIPMENT PURCHASE	45,000	79,023	10,000	46,328	12,000	
03-540	VEHICLE PURCHASE	-	68,677	45,000	-	-	
03-543	VEHICLE LEASE PAYMENTS	37,000	47,427	38,000	90,555	38,000	
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ 82,000</b>	<b>\$ 195,127</b>	<b>\$ 93,000</b>	<b>\$ 136,883</b>	<b>\$ 50,000</b>	<b>\$ -</b>



	FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		
	BUDGET	ACTUAL	BUDGET	PROJECTED BASED ON 7/31/2018 ACTUAL	BUDGET	ACTUAL	
	<b>PLANNING/CODE ENFORCEMENT - 04 (AUTHORITY: ORDINANCE)</b>						
<b>PERSONNEL EXPENSES (FT 3, PT 0)</b>							
04-500	SALARIES	\$ 90,170	\$ 89,675	\$ 90,170	\$ 72,734	\$ 57,918	
04-501	PAYROLL TAXES (FICA)	6,898	6,860	6,898	4,415	4,431	
04-522	TWC PAYROLL TAXES	-	-	90	325	324	
04-524	HEALTH INSURANCE	-	-	23,531	21,116	8,472	
04-569	RETIREMENT	-	-	166	1,651	1,332	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ 97,068</b>	<b>\$ 96,535</b>	<b>\$ 120,855</b>	<b>\$ 100,241</b>	<b>\$ 72,477</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>							
04-504	PRINTING	5,000	1,844	2,500	2,264	2,000	
04-506	POSTAGE	5,000	1,009	-	-	-	
04-507	PROFESSIONAL ASSOCIATION DUES	1,200	590	600	708	600	
04-508	TRAVEL/TRAINING	-	702	3,000	204	1,000	
04-512	FUEL	-	-	1,500	-	1,500	
04-516	MOBILE PHONES	-	120	720	720	-	
04-544	PERMITS -REIMB	-	208	-	240	-	
04-546	IT CONSULTING SERVICES	9,500	10,036	9,500	10,572	9,500	
04-599	MISCELLANEOUS	-	101	500	1,851	500	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 20,700</b>	<b>\$ 14,609</b>	<b>\$ 18,320</b>	<b>\$ 16,559</b>	<b>\$ 15,100</b>	<b>\$ -</b>
<b>TOTAL PLANNING/CODE ENFORCEMENT EXPENSES</b>		<b>\$ 214,835</b>	<b>\$ 207,680</b>	<b>\$ 139,175</b>	<b>\$ 116,800</b>	<b>\$ 87,577</b>	<b>\$ -</b>

<b>MUNICIPAL COURT - 05 (AUTHORITY: CHARTER)</b>							
<b>PERSONNEL EXPENSES (FT 2, PT 0)</b>							
05-500	SALARIES	\$ 52,915	\$ 56,799	\$ 70,085	\$ 57,971	\$ 62,918	
05-501	PAYROLL TAXES (FICA)	4,048	4,345	5,362	3,409	4,813	
05-522	TWC PAYROLL TAXES	-	-	58	-	324	
05-524	HEALTH INSURANCE	-	-	7,205	13,524	8,472	
05-569	RETIREMENT	-	-	1,287	1,290	1,447	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ 56,963</b>	<b>\$ 61,144</b>	<b>\$ 83,997</b>	<b>\$ 76,489</b>	<b>\$ 77,975</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>							
05-503	OFFICE SUPPLIES	-	65	-	-	-	
05-506	POSTAGE	-	-	-	-	-	
05-508	TRAVEL/TRAINING	3,000	3,055	3,000	3,883	3,000	
05-510	COURT WARRANTS JUDGE SIGNATURE	-	26	-	-	-	
05-511	ARRAIGNMENTS-COURT	10,000	24,000	12,000	16,380	7,500	
05-544	BOND REIMBURSEMENTS	1,000	2,030	2,000	-	2,000	
05-567	LEASE (INCODE)	25,000	33,872	35,000	40,936	35,000	
05-570	WARRANT COLLECTION FEES	12,000	15,292	12,000	21,682	-	
05-580	QUARTERLY COURT COST	120,000	156,706	120,000	194,339	120,000	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 171,000</b>	<b>\$ 235,045</b>	<b>\$ 184,000</b>	<b>\$ 278,150</b>	<b>\$ 167,500</b>	<b>\$ -</b>
<b>TOTAL MUNICIPAL COURT EXPENSES</b>		<b>\$ 227,963</b>	<b>\$ 296,189</b>	<b>\$ 267,997</b>	<b>\$ 354,639</b>	<b>\$ 245,475</b>	<b>\$ -</b>

	FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019	
	BUDGET	ACTUAL	BUDGET	PROJECTED BASED ON 7/31/2018 ACTUAL	BUDGET	ACTUAL
<b>CITY TAX COLLECTOR - 06 (AUTHORITY: CHARTER (IMPLIED))</b>						
<b>PERSONNEL EXPENSES (FT 0, PT 0)</b>						
06-500 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	
06-501 PAYROLL TAXES (FICA)	-	-	-	-	-	
06-522 TWC PAYROLL TAXES	-	-	-	-	-	
06-524 HEALTH INSURANCE	-	-	-	-	-	
06-569 RETIREMENT	-	-	-	-	-	
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>						
06-508 TRAVEL/TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	
06-546 CONSULTANT	4,000	1,500	4,000	-	-	
06-549 HIDALGO COUNTY COLLECTION FEES	29,500	22,138	23,148	23,227	23,500	
06-550 DELINQUENT TAX ATTORNEY FEES	27,500	26,269	27,500	26,803	25,700	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 61,000</b>	<b>\$ 49,907</b>	<b>\$ 54,648</b>	<b>\$ 50,030</b>	<b>\$ 49,200</b>	<b>\$ -</b>
<b>TOTAL EXPENSES</b>	<b>\$ 61,000</b>	<b>\$ 49,907</b>	<b>\$ 54,648</b>	<b>\$ 50,030</b>	<b>\$ 49,200</b>	<b>\$ -</b>

<b>FINANCE - 09 (AUTHORITY: ORDINANCE)</b>						
<b>PERSONNEL EXPENSES (FT 2, PT 0)</b>						
09-500 SALARIES	\$ 30,000	\$ 40,472	\$ 93,660	\$ 91,234	\$ 106,470	
09-501 PAYROLL TAXES (FICA)	2,295	3,096	7,165	5,326	8,145	
09-522 TWC PAYROLL TAXES	-	-	94	-	324	
09-524 HEALTH INSURANCE	-	-	10,471	4,794	4,236	
09-569 RETIREMENT	-	-	2,248	2,023	2,449	
<b>TOTAL PERSONNEL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>113,637</b>	<b>103,727</b>	<b>121,624</b>	<b>-</b>
<b>OPERATING EXPENSES</b>						
09-507 PROFESSIONAL ASSOCIATION DUES	-	425	500	-	500	
09-508 TRAVEL/TRAINING	-	1,143	2,000	3,199	1,500	
09-516 MOBILE PHONE	-	120	-	-	-	
09-519 AUDITS	20,000	65,488	30,000	24,942	26,000	
09-530 OFFICE EQUIPMENT	-	-	1,500	-	5,000	
09-539 MISCELLANEOUS	-	-	200	-	300	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,200</b>	<b>\$ 29,237</b>	<b>\$ 33,300</b>	<b>\$ -</b>
<b>TOTAL FINANCE EXPENSES</b>	<b>\$ 52,295</b>	<b>\$ 110,744</b>	<b>\$ 147,837</b>	<b>\$ 132,964</b>	<b>\$ 154,924</b>	<b>\$ -</b>
<b>CAPITAL EXPENDITURES</b>						
INCORPORATE GENERAL LEDGER SYSTEM-FIXED ASSETS	\$ -	\$ -	\$ 33,270	\$ -	\$ -	
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,270</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

		FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019	
		BUDGET	ACTUAL	BUDGET	PROJECTED BASED ON 7/31/2018 ACTUAL	BUDGET	ACTUAL
<b>FIRE - 12 (AUTHORITY: ORDINANCE)</b>							
<b>PERSONNEL EXPENSES (FT 14, PT 5)</b>							
12-500	SALARIES	\$ 367,351	\$ 293,102	\$ 512,300	\$ 482,927	\$ 553,324	
12-500	OT WAGES-FIRE	-	369	18,000	32,001	18,000	
12-500	PART-TIME WAGES	-	-	-	-	68,580	
12-501	PAYROLL TAXES (FICA)	28,102	22,451	40,568	29,252	48,953	
12-522	TWC PAYROLL TAXES	-	-	650	2,407	2,916	
12-524	HEALTH INSURANCE	30,000	20,825	47,413	43,142	59,307	
12-569	RETIREMENT	-	-	15,000	9,886	14,718	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ 425,453</b>	<b>\$ 336,747</b>	<b>\$ 633,931</b>	<b>\$ 599,615</b>	<b>\$ 765,798</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>							
12-503	OFFICE SUPPLIES	-	477	-	-	-	
12-504	PRINTING	1,750	1,400	1,500	660	700	
12-506	TCFP ANNUAL RENEWALS	-	1,917	1,400	1,260	2,500	
12-507	PROFESSIONAL ASSOCIATION DUES	1,000	-	200	1,097	1,900	
12-508	TRAVEL/TRAINING	1,500	10,888	10,000	10,312	12,000	
12-512	FUEL	18,000	10,546	16,000	13,567	16,000	
12-516	MOBILE PHONES	1,000	2,160	2,880	2,160	-	
12-526	EQUIPMENT MAINTENANCE	300	85	5,000	1,716	3,000	
12-528	COMMUNITY FUNCTIONS	-	150	-	-	-	
12-529	VEHICLE MAINTENANCE	22,500	10,257	13,000	10,509	13,000	
12-537	BUILDING REPAIRS & MAINTENANCE	12,500	12,759	-	-	-	
12-539	UNIFORMS	3,500	11,956	3,600	3,875	4,000	
12-541	MEDICAL EQUIP & SUPPLIES	15,000	-	10,000	12,289	-	
12-544	CLASS A FOAM FOR FIRE SUPPRESSION	-	-	3,000	-	3,000	
12-546	FIRE CONSULTING	-	4,500	-	-	-	
12-546	MEDICAL DIRECTOR	6,000	-	6,000	5,400	6,000	
12-550	VOLUNTEER FIREFIGHTER STIPENDS	8,000	4,200	-	-	-	
12-551	MISC FIRE EQUIPMENT	20,000	5,730	15,000	3,661	6,000	
12-552	FIRE PREVENTION EDUCATIONAL MATERIALS	-	-	1,200	-	1,200	
12-560	INTERNET SERVICES	1,000	523	-	-	-	
12-570	C.E.R.T PROGRAM	-	-	-	-	10,000	
12-598	AMBULANCE SUPPLIES	-	-	680	14,625	30,000	
12-599	MISCELLANEOUS	1,500	489	300	792	300	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 113,550</b>	<b>\$ 78,038</b>	<b>\$ 89,760</b>	<b>\$ 81,923</b>	<b>\$ 109,600</b>	<b>\$ -</b>
<b>TOTAL EXPENSES</b>		<b>\$ 539,003</b>	<b>\$ 414,785</b>	<b>\$ 723,691</b>	<b>\$ 681,538</b>	<b>\$ 875,398</b>	<b>\$ -</b>
<b>CAPITAL EXPENDITURES</b>							
12-542	INTEREST	-	-	24,822	7	22,710	
12-543	EQUIPMENT PURCHASE	6,000	6,460	-	-	9,000	
12-543	AMBULANCE	-	-	160,000	-	165,000	
12-545	FIRE TRUCK PAYMENT (Truck 1)	-	-	55,831	80,654	80,654	
12-545	FIRE TRUCK PAYMENT (Truck 2)	9,500	6,312	9,500	7,014	6,312	
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ 15,500</b>	<b>\$ 12,772</b>	<b>\$ 250,153</b>	<b>\$ 87,675</b>	<b>\$ 283,676</b>	<b>\$ -</b>

<b>CITY COUNCIL - 15 (AUTHORITY: CHARTER)</b>							
<b>PERSONNEL EXPENSES (FT 0, PT 0)</b>							
<b>OPERATING EXPENSES</b>							
15-508	TRAVEL/TRAINING	\$ 15,000	\$ 27,021	\$ 15,000	\$ 20,996	\$ 20,000	
15-543	UNIFORMS	1,000	-	-	-	-	
15-554	CONFERENCES/WORKSHOPS	12,500	15,964	12,500	14,079	15,000	
15-555	COUNCIL MEMBER COMPENSATION	4,000	1,800	4,000	3,778	5,000	
15-560	BOARD MEETINGS	2,500	7,823	2,500	8,961	9,600	
15-571	OFFICE	-	340	-	-	-	
<b>TOTAL CITY COUNCIL (LEGISLATIVE) EXPENSES</b>		<b>\$ 35,000</b>	<b>\$ 52,949</b>	<b>\$ 34,000</b>	<b>\$ 47,814</b>	<b>\$ 49,600</b>	<b>\$ -</b>

		FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019	
		BUDGET	ACTUAL	BUDGET	PROJECTED BASED ON 7/31/2018 ACTUAL	BUDGET	ACTUAL
<b>PARKS &amp; RECREATION - 20 (AUTHORITY: ORDINANCE)</b>							
<b>PERSONNEL EXPENSES (FT 1, PT 4)</b>							
20-500	SALARIES	\$ 105,120	\$ 64,625	\$ 97,170	\$ 94,024	\$ 81,831	
20-500	SEASONAL SALARIES	16,000	27,258	15,000	-	21,500	
20-501	PAYROLL TAXES (FICA)	9,266	7,029	16,142	4,057	7,905	
20-522	TWC PAYROLL TAXES	-	-	200	365	648	
20-524	HEALTH INSURANCE	12,000	5,963	21,911	10,184	4,236	
20-570	RETIREMENT	-	-	5,000	729	920	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ 142,386</b>	<b>\$ 104,874</b>	<b>\$ 155,423</b>	<b>\$ 109,359</b>	<b>\$ 117,040</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>							
20-503	OFFICE SUPPLIES	500	84	-	-	-	
20-504	PRINTING	500	1,062	1,000	369	500	
20-507	DUES AND SUBSCRIPTIONS	2,000	1,513	-	240	500	
20-508	TRAVEL/TRAINING	2,500	1,056	1,000	1,794	1,000	
20-512	FUEL	-	-	-	272	1,200	
20-516	MOBILE PHONES	800	540	-	504	-	
20-517	ADVERTISING	2,500	2,846	2,500	4,769	5,000	
20-520	BUILDING MAINTENANCE	10,000	4,083	-	-	-	
20-526	EQUIPMENT MAINTENANCE	4,400	5,738	6,000	2,544	-	
20-528	COMMUNITY FUNCTIONS	15,000	14,741	30,000	47,961	40,000	
20-529	VEHICLE MAINTENANCE	-	7	-	-	-	
20-530	SPORTS EQUIPMENT	10,000	5,066	10,000	6,057	10,000	
20-539	SPORTS UNIFORMS	26,000	9,433	25,000	15,736	18,000	
20-546	B & G CONSULTING	600	-	-	-	-	
20-552	CONCESSION SUPPLIES	20,000	7,781	10,000	16,839	15,000	
20-555	PALMVIEW ALL-STARS	10,000	5,379	10,000	12,069	6,000	
20-556	JR GOLF PROGRAM	3,000	-	-	-	-	
20-558	UMPIRE FEES	35,000	26,363	30,000	20,574	21,000	
20-561	INTERNET SERVICES	400	593	-	-	-	
20-565	BANK CHARGES	525	777	-	422	375	
20-566	CREDIT CARD PROCESSING FEES	-	-	-	1,448	1,500	
20-568	SPORTS INSURANCE	1,000	241	1,000	2,923	2,500	
20-569	SPORT TROPHIES	8,000	7,235	8,000	3,946	4,000	
20-577	REFUNDS	500	2,238	2,000	5,304	2,000	
20-597	URBAN COUNTY PAYMENT	38,000	37,468	38,000	41,675	38,000	
20-599	MISCELLANEOUS	200	139	-	1,161	200	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 191,425</b>	<b>\$ 134,382</b>	<b>\$ 174,500</b>	<b>\$ 186,607</b>	<b>\$ 166,775</b>	<b>\$ -</b>
<b>TOTAL PARKS &amp; RECREATION EXPENDITURES</b>		<b>\$ 333,811</b>	<b>\$ 239,256</b>	<b>\$ 329,923</b>	<b>\$ 295,966</b>	<b>\$ 283,815</b>	<b>\$ -</b>

		FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019	
		BUDGET	ACTUAL	BUDGET	PROJECTED BASED ON 7/31/2018 ACTUAL	BUDGET	ACTUAL
<b>CITY MANAGER - 22 (AUTHORITY: CHARTER (IMPLIED))</b>							
<b>PERSONNEL EXPENSES (FT 1, PT 0)</b>							
22-500	SALARIES/CONSULTING SERVICES	\$ -	\$ -	\$ 90,500	\$ 124,357	\$ 144,358	
22-500	PAYROLL TAXES (FICA)	-	-	-	-	-	
22-522	TWC PAYROLL TAXES	-	-	-	-	-	
22-524	HEALTH INSURANCE	-	-	5,576	-	-	
22-569	RETIREMENT	-	-	-	-	-	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,076</b>	<b>\$ 124,357</b>	<b>\$ 144,358</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>							
22-508	TRAVEL/TRAINING	\$ -	\$ -	\$ 5,000	\$ 13,726	\$ 5,000	
22-507	PROFESSIONAL ASSOCIATION DUES	-	-	-	-	-	
22-512	FUEL/GAS	-	-	3,500	-	-	
22-516	MOBILE PHONES	-	-	720	-	-	
22-529	VEHICLE MAINT	-	-	500	-	-	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,720</b>	<b>\$ 13,726</b>	<b>\$ 5,000</b>	<b>\$ -</b>
<b>TOTAL CITY MANAGER EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,796</b>	<b>\$ 138,083</b>	<b>\$ 149,358</b>	<b>\$ -</b>

<b>CITY SECRETARY - 25 (AUTHORITY: CHARTER (IMPLIED))</b>							
<b>PERSONNEL EXPENSES (FT 1, PT 0)</b>							
25-500	SALARIES	\$ 48,880	\$ 46,864	\$ 50,000	\$ 41,635	\$ 56,500	
25-501	PAYROLL TAXES (FICA)	3,739	3,732	3,825	2,130	4,322	
25-522	TWC PAYROLL TAXES	-	-	54	200	162	
25-524	HEALTH INSURANCE	-	-	5,228	-	4,236	
25-569	RETIREMENT	-	-	1,184	-	1,300	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ 52,619</b>	<b>\$ 50,596</b>	<b>\$ 60,291</b>	<b>\$ 43,965</b>	<b>\$ 66,520</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>							
25-507	DUES & SUBSCRIPTIONS	-	-	-	-	10,000	
25-508	TRAVEL/TRAINING	800	175	3,000	282	5,000	
25-516	MOBILE PHONES	-	-	-	504	-	
25-592	ELECTION EXP	12,000	12,925	13,000	-	16,000	
25-599	MISCELLANEOUS	-	-	500	782	500	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 12,800</b>	<b>\$ 13,100</b>	<b>\$ 16,500</b>	<b>\$ 1,568</b>	<b>\$ 31,500</b>	<b>\$ -</b>
<b>TOTAL EXPENSES</b>		<b>\$ 65,419</b>	<b>\$ 63,695</b>	<b>\$ 76,791</b>	<b>\$ 45,533</b>	<b>\$ 98,020</b>	<b>\$ -</b>

<b>CITY ATTORNEY - 26 (AUTHORITY: ORDINANCE)</b>							
<b>PERSONNEL EXPENSES (FT 0, PT 0)</b>							
26-500	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-501	PAYROLL TAXES (FICA)	-	-	-	-	-	-
26-522	TWC PAYROLL TAXES	-	-	-	-	-	-
26-524	HEALTH INSURANCE	-	-	-	-	-	-
26-569	RETIREMENT	-	-	-	-	-	-
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>							
26-518	CITY ATTORNEY CONTRACT	\$ 40,000	\$ 41,973	\$ 30,000	\$ 69,999	\$ 36,000	
	SPECIAL COUNSEL	-	-	-	\$ -	36,000	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 40,000</b>	<b>\$ 41,973</b>	<b>\$ 30,000</b>	<b>\$ 69,999</b>	<b>\$ 72,000</b>	<b>\$ -</b>
<b>TOTAL CITY ATTORNEY EXPENSES</b>		<b>\$ 40,000</b>	<b>\$ 41,973</b>	<b>\$ 30,000</b>	<b>\$ 69,999</b>	<b>\$ 72,000</b>	<b>\$ -</b>

		FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019	
		BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET	ACTUAL
<b>HUMAN RESOURCES - 27 (AUTHORITY: ORDINANCE)</b>							
<b>PERSONNEL EXPENSES (FT 1, PT 0)</b>							
27-500	SALARIES	\$ -	\$ 6,394	\$ 47,500	\$ 46,168	\$ 51,425	
27-501	PAYROLL TAXES (FICA)	-	-	3,634	2,693	3,934	
27-522	TWC PAYROLL TAXES	-	-	48		162	
27-524	HEALTH INSURANCE	-	-	5,000	4,621	4,236	
27-569	RETIREMENT	-	-	475	1,024	1,183	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ -</b>	<b>\$ 6,883</b>	<b>\$ 56,656</b>	<b>\$ 54,706</b>	<b>\$ 60,940</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>							
27-530	OFFICE EQUIPMENT	-	-	-	-		
27-507	PROFESSIONAL ASSOCIATION DUES	0	0	500	227	500	
27-508	TRAVEL/TRAINING	-	-	2,000	-	2,000	
27-509	EMPLOYEE RELATIONS/TEAM BUILDING	-	-	-	-	1,800	
27-510	SERVICE AWARDS	-	-	-	-	100	
27-516	MOBILE PHONES	-	-	-	-	-	
27-539	MISCELLANEOUS	-	-	200		200	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,700</b>	<b>\$ 731</b>	<b>\$ 4,600</b>	<b>\$ -</b>
<b>TOTAL HUMAN RESOURCES EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,356</b>	<b>\$ 55,437</b>	<b>\$ 65,540</b>	<b>\$ -</b>

<b>CITY ENGINEER - 28 (AUTHORITY: ORDINANCE)</b>							
<b>PERSONNEL EXPENSES (FT 0, PT 0)</b>							
28-500	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	
28-501	PAYROLL TAXES (FICA)	-	-	-	-	-	
28-522	TWC PAYROLL TAXES	-	-	-	-	-	
28-524	HEALTH INSURANCE	-	-	-	-	-	
28-569	RETIREMENT	-	-	-	-	-	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>							
28-518	CITY ENGINEER CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ 36,000	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,000</b>	<b>\$ -</b>
<b>TOTAL CITY ENGINEER EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,000</b>	<b>\$ -</b>

<b>LIBRARY - 29 (AUTHORITY: ORDINANCE)</b>							
<b>PERSONNEL EXPENSES (FT 0, PT 0)</b>							
29-500	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	
29-501	PAYROLL TAXES (FICA)	-	-	-	-	-	
29-522	TWC PAYROLL TAXES	-	-	-	-	-	
29-524	HEALTH INSURANCE	-	-	-	-	-	
29-569	RETIREMENT	-	-	-	-	-	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OPERATING EXPENSES</b>							
29-503	SUPPLIES	-	-	-	-	20,000	
29-507	PROFESSIONAL ASSOCIATION DUES	-	-	-	-	-	
29-508	TRAVEL/TRAINING	-	-	-	-	-	
29-539	MISCELLANEOUS	-	-	-	-	-	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>TOTAL LIBRARY EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>CAPITAL EXPENDITURES</b>							
29-530	BOOK INVENTORY	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Part IV: Public Utility Fund

The Public Utility Fund (PUF) accounts for solid waste collection services. The City will begin the invoicing and collection services this fiscal year. Collection services continue to be provided contractually with a private collection company.

This fund has a net surplus of approximately \$27,000.

		FISCAL YEAR <sup>6</sup> 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019	
		BUDGET	ACTUAL	BUDGET	PROJECTED BASED ON 7/31/2018 ACTUAL	BUDGET	ACTUAL
<b>SOLID WASTE ENTERPRISE FUND</b>							
<b>OPERATING REVENUES</b>							
70-403	REPUBLIC SERVICE FRANCHISE	-	47,990	50,000	49,126	50,000	
70-455	SOLID WASTE COLLECTION REVENUE	\$ 744,000	\$ 651,498	\$ 688,500	\$ 711,527	\$ 713,275	
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 744,000</b>	<b>\$ 699,488</b>	<b>\$ 738,500</b>	<b>\$ 760,653</b>	<b>\$ 763,275</b>	<b>\$ -</b>
<b>PERSONNEL EXPENSES (FT 1, PT 0)</b>							
70-500	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ 20,800	
70-501	PAYROLL TAXES (FICA)	-	-	-	-	1,591	
70-522	TWC PAYROLL TAXES	-	-	-	-	162	
70-524	HEALTH INSURANCE	-	-	-	-	4,236	
70-569	RETIREMENT	-	-	-	-	478	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,268</b>	
<b>OPERATING EXPENSES</b>							
70-514	SOLID WASTE COLLECTION EXPENSES	648,000	622,218	648,000	711,122	708,024	
70-557	TRASH REFUNDS	450	621	550	663	550	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 648,450</b>	<b>\$ 622,839</b>	<b>\$ 648,550</b>	<b>\$ 711,785</b>	<b>\$ 708,574</b>	<b>\$ -</b>
<b>TOTAL SOLID WASTE EXPENSES</b>		<b>\$ 648,450</b>	<b>\$ 622,839</b>	<b>\$ 648,550</b>	<b>\$ 711,785</b>	<b>\$ 735,842</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 95,550</b>	<b>\$ 76,649</b>	<b>\$ 89,950</b>	<b>\$ 48,868</b>	<b>\$ 27,433</b>	<b>\$ -</b>

<sup>6</sup> This fund was created in FY 2018. Amounts for FY 2017 are for informational and comparison purposes.  
Palmview Municipal Budget  
FY2018-2019



## Part V: Capital Program

The Capital Improvement Program (CIP) for Fiscal Years 2019-2023 identifies \$1.4 million proposed capital expenditures for FY 2019. However, this budget only provides an additional \$165,000 for an ambulance.

		FISCAL YEAR <sup>7</sup> 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019	
		BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET	ACTUAL
<b>CAPITAL EXPENDITURES BY DEPARTMENT</b>							
01	ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ 150,562	
02	PUBLIC WORKS	70,000	46,311	1,552,400	51,737	356,400	
03	POLICE	82,000	195,127	93,000	136,883	50,000	
04	PLANNING/CODE ENFORCEMENT	-	-	-	-	-	
05	MUNICIPAL COURT	-	-	-	-	-	
06	CITY TAX COLLECTOR	-	-	-	-	-	
09	FINANCE	-	-	33,270	-	-	
12	FIRE	15,500	12,772	250,153	252,675	283,676	
15	CITY COUNCIL	-	-	-	-	-	
20	PARKS & REC	-	-	-	-	-	
22	CITY MANAGER	-	-	-	-	-	
25	CITY SECRETARY	-	-	-	-	-	
26	CITY ATTORNEY	-	-	-	-	-	
27	HUMAN RESOURCES	-	-	-	-	-	
28	CITY ENGINEER	-	-	-	-	-	
29	LIBRARY	-	-	-	-	-	
<b>TOTAL CAPITAL EXPENDITURES BY DEPARTMENT</b>		<b>\$ 167,500</b>	<b>\$ 254,209</b>	<b>\$ 1,928,823</b>	<b>\$ 441,295</b>	<b>\$ 840,638</b>	<b>\$ -</b>

<sup>7</sup> The CIP was adopted in FY 2018. Amounts for FY 2017 are for informational and comparison purposes.  
Palmview Municipal Budget  
FY2018-2019

## Part VI: Net Surplus

The Palmview Municipal Budget for FY 2019 has a surplus of approximately \$82,000. Although a General Fund surplus exists in this Budget, it is insufficient to fund the 5.0% General Fund Reserve of approximately \$306,000 for this fiscal year.

	FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018		PROPOSED FISCAL YEAR 2018-2019	
	BUDGET	ACTUAL	BUDGET	PROJECTED BASED ON 7/31/2018 ACTUAL	BUDGET	ACTUAL
TOTAL REVENUES BY DEPARTMENT	\$ 5,153,497	\$ 5,038,589	\$ 5,442,591	\$ 5,479,099	\$ 6,442,883	
TOTAL EXPENDITURES BY DEPARTMENT	4,926,255	4,718,246	4,994,718	4,826,616	5,520,011	
REVENUES OVER (UNDER) EXPENSES	\$ 227,242	\$ 320,343	\$ 447,872	\$ 652,483	\$ 922,872	
GENERAL FUND RESERVE AT 0.0%	\$ -	\$ -	\$ 272,130	\$ 273,955	\$ -	
TOTAL CAPITAL EXPENDITURES	\$ -	\$ -	\$ 183,552	\$ 174,367	\$ 840,638	
NET SURPLUS (DEFICIT)	\$ -	\$ -	\$ 175,743	\$ 378,528	\$ 82,234	

## Part VII: Appendices

## Appendix A: Master Fee Schedule

CITY OF PALMVIEW  
 MASTER FEE SCHEDULE  
 FY 2019  
 OCTOBER 1, 2018

DESCRIPTION	AUTHORITY SOURCE	FY 2018 FEE	FY 2019 FEE*
<b>PLANNING/CODE ENFORCEMENT</b>			
<b>FIRE DEPARTMENT</b>			
<b>Building Permit New Construction Base Fee</b>	ORD. 2013-14	\$400	
A. \$200,000 up to \$1,000,000	ORD. 2013-14	\$200.00 for the first \$200,000 plus \$1.10 per	
B. \$1,000 up to \$5,000,000	ORD. 2013-14	\$1,040 for the first \$1,000,000 plus \$0.55 per	
C. more than \$5,000,000	ORD. 2013-14	\$3,240 for the first \$5,000,000 plus \$.25 per	
	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	\$100	
Annual Business Occupancy Inspection	ORD. 2013-14	\$75	
<b>Operational Fee Schedule</b>	ORD. 2013-14		
Group Home/Day Care/ Foster Home Insp.	ORD. 2013-14	\$75	
Adult Daycare		\$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 Reinspection	ORD. 2013-14	\$30	
	ORD. 2013-14		
<b>PLANNING DEPARTMENT</b>			
<b>Residential/Commercial Building Permits</b>	ORD. 89-4		
1) Storage Room (200 sq. ft or less) =		\$17	
Storage room (201 sq. ft or more) =		\$28	
2) Driveway (400 sq. ft or less) =		\$17	
Driveway (401 sq. ft or more) =		\$28	
3) Fence (\$500 value or less) =		\$17	
Fence (\$500 value or less) =		\$28	
4) Swimming Pool =		\$61	
Electrical Permits			
1) T-POLE =		\$11	
2) Working Clearance =		\$6	
3) Service Switch =		\$11	

DESCRIPTION	AUTHORITY SOURCE	FY 2018 FEE	FY 2019 FEE*
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	
<b>Mechanical Permits</b>			
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)	
<b>Plumbing Permits</b>			
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)		\$150	
Condition use permit	ORD. 2013-05	\$200	
Rezoning		\$200	
CUP Renew		\$100	
Working Clearance			
<b>POLICE DEPARTMENT</b>			
<b>Violation</b>			
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	



DESCRIPTION	AUTHORITY SOURCE	FY 2018 FEE	FY 2019 FEE*
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 Paraphernalia		\$500	
Exhibition of Acceleration		\$302	
Expired DI		\$196	
Expired MVI/LP		\$176	
Failure to Appear		\$249	
Fail to Control Speed		\$196	
Fail to Drive in A Single Lane		\$176	
Fail to Report DI Change of Address		\$193	
Fail to Signal Turn Lt/Rt		\$176	
Fail to Yield Emergency Vehicle		\$210	
Fail to Stop/Remain Stop for School Bus		\$252	
Failure to Identify		\$230	
Following Too Closely		\$176	
Littering		\$176	
Loose Animals		\$252	
Minor in Poss. A.B.		\$500	
No Driver's License		\$176	
No Driver's License 2nd Offence		\$202	
No Driver's License 3rd Or More Offence		\$227	
No Financial Resp. (Ins)		\$323	
No Financial Resp. 2nd Or More Offence		\$403	
No Digging Out -Loud Notice		\$302	
No Loitering		\$200	
No Seat Belt W/Required Passengers		\$212	

DESCRIPTION	AUTHORITY SOURCE	FY 2018 FEE	FY 2019 FEE*
No Seat Belt Driver		\$212	
Open Container		\$302	
Parked in Handicap/ No Id Card		\$130	
Poss. Drug Paraphernalia		\$500	
Public Int. By Minor		\$500	
Purchase A. B. By Minor		\$302	
Selling Tobacco Prod. To Minor		\$302	
Speeding in School Zone		\$252	
Speeding in Construction Zone		\$250	
Suspended Driver's License		\$196	
Theft Under (50.00)		\$500	
Tobacco-Posses/Purch/Consump/Receipt 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 Dumping Trash/Private Prop.		\$300	
Use Equipment Not App.		\$176	
Violate DI Restriction		\$176	
No Cab Card-Tow Truck		\$179	
<b>Wrecker Fees</b>			
Annual Fee	Ord. 2018-08-0		
Annual Inspection Fee	Ord. 2018-08-0		[\$100
Government Entity/Law Enforcement Fee	Ord. 2018-08-0		\$35
Stored/Abandoned Fee	Ord. 2018-08-0		\$15
(Only Applicable to Wrecker Companies within			
Late Fee	Ord. 2018-08-0		\$50]
(Charged only if renewal of permit is not			
<b>Other</b>			
Accident Reports		\$6	
Fingerprints		\$6	
<b>Parks &amp; Recreation</b>			
Pavilion Rental		\$375	
<b>Public Works</b>			
Solid Waste			
Residential		\$20	
Commercial		\$21.50	
Weedy Lot Mowing			
Mowing	Ord. 2008-06		[\$ 65.00/Hr.
Shredder	Ord. 2008-06		\$ 65.00/Hr.
Back Hoe	Ord. 2008-06		\$ 85.00/Hr.]
<b>Emergency Medical Services</b>			
<b>Resident</b>			
ALS2	-	-	-
ALS - Emergency	-	\$1,591	\$2,864
BLS - Emergency	-	\$1,591	\$2,864
Treatment/No Transport	-	\$175	\$315
<b>Non-Resident</b>			
ALS2	-	-	-
ALS - Emergency	-	\$1,691	\$3,044
BLS - Emergency	-	\$1,791	\$3,224
Treatment/No Transport	-	\$1,291	\$2,324
Treatment/No Transport	-	\$191	\$344
<b>Public Utilities</b>			
Empty Lot Sewer Connection Fee	-	-	-
Residential	Ord. 2018-02-0	\$3,157	-
Commercial	Ord. 2018-02-0	\$4,157	-
<b>Public Library</b>			
Fines and Fees			-
Circulating Books and Other Medium	Ord. 2018-08-0		[\$0.05 Per Day Up To \$10.00

DESCRIPTION	AUTHORITY SOURCE	FY 2018 FEE	FY 2019 FEE*
Lost or Damaged Material	Ord. 2018-08-O		Replacement Cost Plus \$2.50 Handling
Replacement Library Cards	Ord. 2018-08-O		\$2
Paper and Printouts	Ord. 2018-08-O		\$0.10 Per Copy
Color Printouts	Ord. 2018-08-O		\$1 Per Page
Photocopies	Ord. 2018-08-O		\$0.15 Per Copy]

\*2018 Fees remain in effect in FY 2019 unless

## 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.”<sup>8</sup> This budget included funding for the new City Engineer’s Office and the Library.

### Departmental/Office Authority

Department/Office	Source of Authority
Administration	Ordinance
City Council	Charter
Municipal Court	Charter
City Manager’s Office	Charter (Implied)
City Secretary’s Office	Charter (Implied)
City Attorney’s Office	Charter (Implied)
City Engineer’s Office	Ordinance
City Tax Collector’s Office	Charter (Implied)
Finance Department	Ordinance
Fire/EMS Department	Ordinance
Library	Ordinance
Parks and Recreation Department	Ordinance
Planning/Code Enforcement Department	Ordinance
Police Department	Ordinance
Public Works Department	Ordinance

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<sup>8</sup> Section 3.01.  
Palmview Municipal Budget  
FY2018-2019

## Appendix C: Personnel Salaries, Retirement, & Health Insurance

**CITY OF PALMVIEW  
PERSONNEL SALARY SCHEDULE  
FY 2019  
OCTOBER 1, 2018**

NUMBER OF EMPLOYEES IN DEPT.	TITLE	ANNUAL BASE SALARY	HOURLY RATE	ANNUAL STIPEND PAY	CURRENT TOTAL ANNUAL SALARY	PROPOSED Δ IN BASE SALARY	PROPOSED TOTAL ANNUAL SALARY
<b>ADMINISTRATION (1 FT, 0 PT)</b>							
1	City Manager	\$ 144,358	\$ -	\$ -	\$ 144,358	\$ -	\$ 144,358
<b>Total City Manager</b>		<b>\$ 144,358</b>		<b>\$ -</b>	<b>\$ 144,358</b>	<b>\$ -</b>	<b>\$ 144,358</b>

<b>PUBLIC WORKS (12 FT, 0 PT)</b>							
1	Director	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
2	Interim Director/Supervisor	37,080	-	-	37,080	1,112	38,192
3	Maintenance Worker	37,190	17.88	-	37,190	1,116	38,306
4	Maintenance Worker	24,211	11.64	-	24,211	726	24,938
5	Maintenance Worker	24,211	11.64	-	24,211	726	24,938
6	Maintenance Worker	24,211	11.64	-	24,211	726	24,938
7	Maintenance Worker	24,211	11.64	-	24,211	726	24,938
8	Maintenance Worker	19,240	9.25	-	19,240	5,698	24,938
9	Maintenance Worker	24,211	11.64	-	24,211	726	24,938
10	Maintenance Worker	24,211	11.64	-	24,211	726	24,938
11	Maintenance Worker	19,240	9.25	-	19,240	5,698	24,938
12	Maintenance Worker	24,211	11.64	-	24,211	726	24,938
<b>Total Public Works</b>		<b>\$ 312,229</b>		<b>\$ -</b>	<b>\$ 312,229</b>	<b>\$ 18,709</b>	<b>\$ 330,938</b>

<b>POLICE DEPARTMENT ADMINISTRATION (37 FT, 0 PT)</b>							
1	Chief of Police	\$ 68,500	\$ 32.93	\$ -	\$ 68,500	\$ 2,055	70,555
2	Lieutenant	48,298	23.22	2,500	50,798	1,449	54,747
3	Lieutenant	44,637	21.46	5,000	49,637	1,339	55,976
4	Lieutenant	48,298	23.22	7,500	55,798	1,449	57,247
5	Front Desk Clerk	18,720	9.00	-	18,720	-	18,720
6	Booking Officer	23,296	11.20	-	23,296	699	23,995
7	Communications Officer	26,291	12.64	1,000	27,291	789	29,080
8	Communications Officer	26,291	12.64	1,000	27,291	789	29,080
9	Communications Officer	26,291	12.64	1,000	27,291	789	29,080
10	Communications Officer	26,291	12.64	1,000	27,291	789	29,080
11	Communications Officer	26,291	12.64	1,000	27,291	789	29,080
12	Communications Officer	26,291	12.64	1,000	27,291	789	29,080
13	Communications Officer	26,291	12.64	1,000	27,291	789	29,080
14	Communications Officer	26,291	12.64	1,000	27,291	789	29,080
15	Corporal	42,536	20.45	2,000	44,536	1,276	47,812
16	Crime Victim Liaison	35,000	16.83	-	35,000	1,050	36,050
17	Investigator Sergeant	44,637	21.46	4,000	48,637	1,339	53,976
18	Investigator	40,602	19.52	2,500	43,102	1,218	46,820
19	Investigator	40,602	19.52	-	40,602	1,218	41,820
20	Investigator	40,602	19.52	-	40,602	1,218	41,820
21	Investigator	40,602	19.52	-	40,602	1,218	41,820
22	Patrol Officer Supervisor Corporal	42,536	20.45	1,500	44,036	1,276	46,812

NUMBER OF EMPLOYEES IN DEPT.	TITLE	ANNUAL BASE SALARY	HOURLY RATE	ANNUAL STIPEND PAY	CURRENT TOTAL ANNUAL SALARY	PROPOSED Δ IN BASE SALARY	PROPOSED TOTAL ANNUAL SALARY
23	Patrol Officer Sergeant	44,637	21.46	500	45,137	1,339	46,976
24	Patrol Officer	38,397	18.46	-	38,397	1,152	39,549
25	Patrol Officer	38,397	18.46	1,000	39,397	1,152	41,549
26	Patrol Officer	38,397	18.46	500	38,897	1,152	40,549
27	Patrol Officer	38,397	18.46	-	38,397	1,152	39,549
28	Patrol Officer	38,397	18.46	-	38,397	1,152	39,549
29	Patrol Officer	38,397	18.46	-	38,397	1,152	39,549
30	Patrol Officer	38,397	18.46	500	38,897	1,152	40,549
31	Patrol Officer	38,397	18.46	-	38,397	1,152	39,549
32	Patrol Officer	38,397	18.46	-	38,397	1,152	39,549
33	Patrol Officer	38,397	18.46	-	38,397	1,152	39,549
34	Patrol Officer	35,672	17.15	-	35,672	1,070	36,742
35	Patrol Officer	35,672	17.15	1,500	37,172	1,070	39,742
36	Patrol Officer	35,672	17.15	-	35,672	1,070	36,742
37	Patrol Officer Corporal	42,536	20.45	-	42,536	1,276	43,812
<b>Total Police Department</b>		<b>\$1,367,350</b>		<b>\$37,000</b>	<b>\$ 1,404,350</b>	<b>\$ 40,459</b>	<b>\$1,474,308</b>

PLANNING/CODE ENFORCEMENT (2 FT, 0 PT)							
1	Director	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
2	Supervisor	25,085	12.06	-	25,085	2,833	27,918
<b>Total Planning/Code Enforcement</b>		<b>\$ 55,085</b>		<b>\$ -</b>	<b>\$ 55,085</b>	<b>\$ 2,833</b>	<b>\$ 57,918</b>

MUNICIPAL COURT (2 FT, 0 PT)							
1	Court Administrator	\$ 35,000	\$ -	\$ -	35,000	-	\$ 35,000
2	Court Clerk	25,085	12.06	-	25,085	2,833	27,918
<b>Total Municipal Court</b>		<b>\$ 60,085</b>		<b>\$ -</b>	<b>\$ 60,085</b>	<b>\$ 2,833</b>	<b>\$ 62,918</b>

FINANCE (2 FT, 0 PT)							
1	Finance Director	\$ 63,500	\$ -	\$ -	\$ 63,500	\$ 11,905	\$ 75,405
2	Finance Clerk	30,160	14.50	-	30,160	905	\$ 31,065
<b>Total Finance</b>		<b>\$ 93,660</b>		<b>\$ -</b>	<b>\$ 93,660</b>	<b>\$ 12,810</b>	<b>\$ 106,470</b>

FIRE DEPARTMENT (14 FT, 5 PT)							
1	Fire Chief	\$ 66,000	\$ -	\$10,500	\$ 76,500	\$ 1,980	\$ 78,480
2	Captain	40,000	14.51	1,500	41,500	905	42,405
3	Captain	40,000	14.51	2,000	42,000	905	42,905
4	Captain	40,000	14.51	-	40,000	905	40,905
5	Firefighter	35,000	12.70	-	35,000	792	35,792
6	Firefighter	35,000	12.70	-	35,000	792	35,792
7	Firefighter	35,000	12.70	-	35,000	792	35,792
8	Firefighter/Paramedic	35,000	12.70	-	35,000	792	35,792
9	Firefighter/Paramedic	35,000	12.70	-	35,000	792	35,792
10	Firefighter/Paramedic	35,000	12.70	-	35,000	792	35,792
11	Firefighter	35,000	12.70	1,000	36,000	792	36,792
12	Firefighter	35,000	12.70	-	35,000	792	35,792
13	Firefighter	35,000	12.70	1,500	36,500	792	37,292

NUMBER OF EMPLOYEES IN DEPT.	TITLE	ANNUAL BASE SALARY	HOURLY RATE	ANNUAL STIPEND PAY	CURRENT TOTAL ANNUAL SALARY	PROPOSED Δ IN BASE SALARY	PROPOSED TOTAL ANNUAL SALARY
14	Part-time /Firefighter Paramedic	15,600	15.00		15,600	-	15,600
15	Part-time /Firefighter Paramedic	15,600	15.00		15,600	-	15,600
16	Part-time /Firefighter Paramedic	15,600	15.00		15,600	-	15,600
17	Part-time /Firefighter Paramedic	15,600	15.00		15,600	-	15,600
18	Part-time /Firefighter Paramedic	6,000	9.62	-	6,000	180	6,180
19	Communications Officer	23,296	11.20	-	23,296	699	23,995
<b>Total Fire Department</b>		<b>\$ 592,696</b>		<b>\$16,500</b>	<b>\$ 609,196</b>	<b>\$ 12,707</b>	<b>\$ 621,903</b>

PARKS & RECREATION (1 FT, 4 PT)							
1	Director	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ 1,200	\$ 41,200
2	Part-time Program Coordinator	11,050	8.25	-	11,050	515	11,565
3	Part-time Clerk	15,600	10.00	-	15,600	624	16,224
4	Part-time Clerk	9,750	7.50	-	9,750	468	10,218
5	Part-time Coach	2,000	10.00	-	2,000	624	2,624
	Summer Coaches & Staff	21,500	-	-	21,500	-	21,500
<b>Total Parks &amp; Recreation</b>		<b>\$ 99,900</b>		<b>\$ -</b>	<b>\$ 99,900</b>	<b>\$ 3,431</b>	<b>\$ 103,331</b>

CITY SECRETARY (1 FT, 0 PT)							
1	City Secretary	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 6,500	\$ 56,500
<b>Total City Secretary</b>		<b>\$ 50,000</b>		<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 6,500</b>	<b>\$ 56,500</b>

HUMAN RESOURCES (1 FT, 0 PT)							
1	Human Resources Director	\$ 47,500	\$ -	\$ -	\$ 47,500	\$ 1,425	\$ 48,925
<b>Total Human Resources</b>		<b>\$ 47,500</b>		<b>\$ -</b>	<b>\$ 47,500</b>	<b>\$ 1,425</b>	<b>\$ 48,925</b>

<b>TOTAL PAYROLL</b>					<b>\$ 101,706</b>	<b>\$3,007,569</b>
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**NUMBER OF EMPLOYEES**

- 70 FULL-TIME POSITIONS
- 11 PART-TIME POSITIONS
- 81 TOTAL NUMBER OF POSITIONS
- 17 VACANT POSITIONS



**Retirement Benefits**

The City’s retirement benefits are provided through 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.<sup>1</sup>

We are proposing a multi-year Salary and Retirement Plan to ensure a competitive salary and fringe benefits packet to recruit, retain, and reward employees.

**Proposed Salary & Retirement Plan  
2016-2026**

<b>Fiscal Year</b>	<b>Salary</b>	<b>Retirement Match</b>	<b>Deposit Rate</b>
2016	3.0%	1:1	5.0%
2017			
2018			
2019	3.0%		
2020		1.5:1 or...	6.0%
2021	3.0%		
2022		...	...
2023	3.0%		
...		...	...
2026		2:1	7.0%

Please note, this is a proposed plan that will need to be budgeted as finances allow.

**Employee Group Health Insurance Benefit**

Our Employee Group Health Insurance coverage is provided in compliance with the Affordable Care Act (ACA). The City pays for 90.0 percent 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 percent of the premium.

**Deductibles**

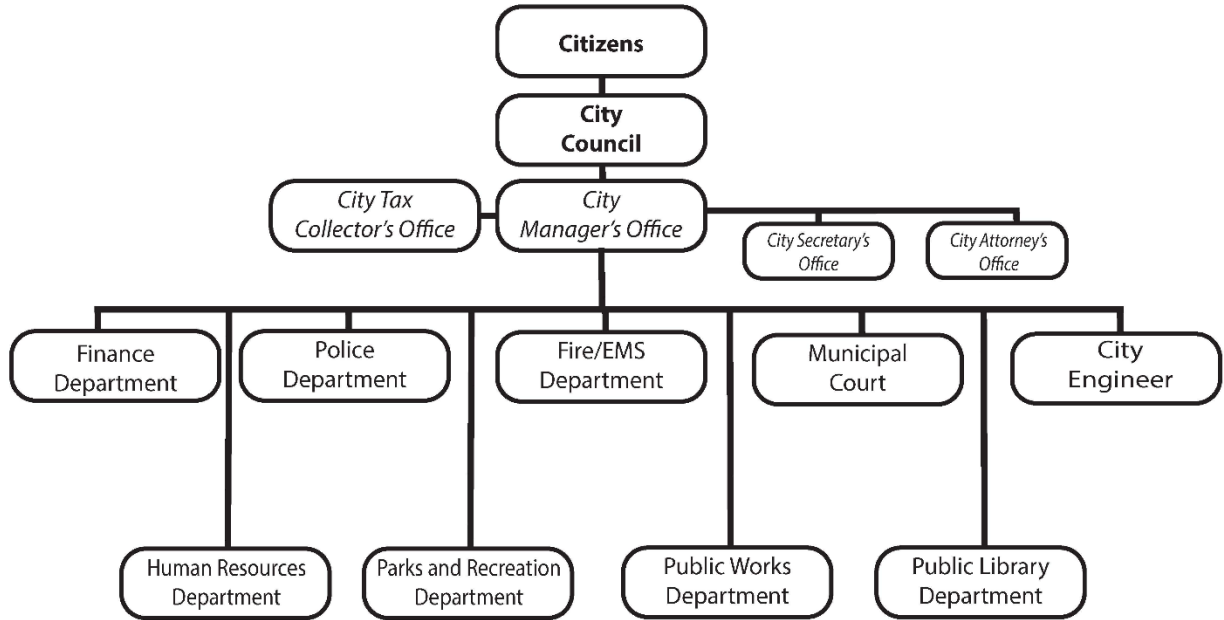
**Blue Choice PPO<sup>SM</sup> 801**

- Network
  - Individual \$500
  - Family \$1,500
- Out-of-Network
  - Individual \$1,000
  - Family \$3,000

## Appendix D: Municipal Organizational Chart

# Municipal Organizational Chart

## FY 2018-2019



*Italics* - denotes Municipal Officers as per City Charter



400 W. Veterans Boulevard Palmview, Texas 78572 Hidalgo County

## Appendix E: Departmental & Line Item Renaming Schedule

**Departmental & Line Item  
Renaming Schedule**

No.	Current (FY2018)	New (FY2019)
1	None	
2		
3		
4		

[Additions and other changes may be made by City Manager and approved by the Council.]

## Appendix F: Budget Preparation Schedule

**City of Palmview  
Budget Preparation Calendar  
FY 2019  
Finance Department  
July 14, 2018**

<b>Date</b>	<b>Activity</b>	<b>Source</b>
June 5	Submit a 5-year Capital Improvement Program	City Charter-Section 5.08
July 13	72-hour notice for meeting ( <i>Open Meetings Notice</i> ).	Tex. Gov't Code § 551
July 17	Regular City Council Meeting	
July 20	Deadline for ARB to approve appraisal records.	Hidalgo County Tax Office
July 23	<b>First day</b> to Publish Notice of First Public Hearing on the Proposed Budget for FY 2019 (scheduled for August 21) (the notice may not be published earlier than the 30 <sup>th</sup> day before the hearing.)	Tex. Loc. Gov't Code Ch. 102
July 25	Deadline for chief appraiser to certify rolls to taxing units.	Hidalgo County Tax Office
August 3	72-hour notice for meeting ( <i>Open Meetings Notice</i> ).	Tex. Gov't Code §551
August 7	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	<b>Last day</b> for the Budget Officer to submit Budget and Budget Message for September 30, 2019 to the City Secretary.	City Charter-Section 5.02
August 10	<b>Last day</b> to Publish Notice of First Public Hearing on the Proposed Budget for FY 2019 (scheduled for August 21) (the notice may not be published no later than the 10 <sup>th</sup> day before the hearing.)	Tex. Loc. Gov't Code Ch. 102
August 14	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
August 17	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
August 17	72-hour notice for meeting ( <i>Open Meetings Notice</i> ).	Tex. Gov't Code §551
August 21	Regular City Council Meeting <b>and First Public Hearing on the Proposed Budget for FY 2019</b> (must be at least 16 days after the date the budget was filed with the City Secretary but before the date the governing body makes its tax levy, scheduled for September 14.) (Council must take some action on the budget.)	Tex. Loc. Gov't Code Ch. 102
August 24	72-hour notice for public hearing ( <i>Open Meetings Notice</i> )	Hidalgo County Tax Office; Tex. Gov't Code §551
August 24	<b>Last day</b> to Publish Notice of Second Public Hearing on the Proposed Budget for FY 2019 (scheduled for September 4) (the notice may not be published no later than the 10 <sup>th</sup> day before the hearing.)	Tex. Loc. Gov't Code Ch. 102
August 28	Public Hearing	Hidalgo County Tax Office
August 29	Last day for budget officer to <b>file proposed budget</b> with municipal clerk if the city plans to wait until September 29 to adopt the tax rate.	TML-2018 City Tax and Budget Deadlines
August 31	72-hour notice for public hearing ( <i>Open Meetings Notice</i> )	Tex. Gov't Code §551
September 1	Generally, the last day for a city to <b>provide notice of its proposed tax rate</b> 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 1st <i>or</i> the 30th 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-2018 City Tax and Budget Deadlines
September 4	Regular City Council Meeting <b>and Second Public Hearing on the Proposed Budget for FY 2019</b> (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 (scheduled for September 14.)	Tex. Loc. Gov't Code Ch. 102
September 7	72-hour notice for second public hearing ( <i>Open Meetings Notice</i> )	Hidalgo County Tax Office; Tex. Gov't Code §551
September 11	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;
September 11	72-hour notice for <b>Special Meeting</b> at which governing body will adopt the Budget for September 30, 2019 and the tax rate ( <i>Open Meetings Notice</i> )	Tex. Gov't Code §551
<b>September 14</b>	<b>City Council shall adopt the Budget for September 30, 2019 and adopt the Property Tax Rate.</b>	<b>City Charter-Section 5.05 (C); Tex. Loc. Gov't Code Ch. 102</b>
September 15	Continuous <b>Internet and T.V. notice of tax rate public hearings</b> begins, if applicable	TML-2018 City Tax and Budget Deadlines
September 18	Last day to publish <b>notice of budget hearing</b>	TML-2018 City Tax and Budget Deadlines
September 18	Regular City Council Meeting	



Date	Activity	Source
September 19	Meeting to adopt tax rate. Meeting is 3 to 14 days after second public hearing. Taxing unit must adopt tax rate by Sept. 30 or 60 days after receiving certified appraisal roll, whichever is later.	Hidalgo County Tax Office
September 21	Last day for <b>first hearing on tax rate increase</b> (if needed for an increase over the lower of the effective or rollback tax rate) (at least three days before second hearing, but not on a weekend or public holiday).	TML-2018 City Tax and Budget Deadlines
September 26	Last day for <b>second hearing on tax rate increase</b> (if needed for an increase over the lower of the effective or rollback rate) (at least three days before adoption of tax rate, not on weekend or public holiday)	TML-2018 City Tax and Budget Deadlines
September 28	Last day for <b>hearing on budget</b>	TML-2018 City Tax and Budget Deadlines
September 29	City should <b>adopt the budget</b> no later than this date	TML-2018 City Tax and Budget Deadlines
September 29	Must <b>adopt tax rate</b> no later than this date	TML-2018 City Tax and Budget Deadlines

**NOTE: Publications need to be submitted to Progress Times by 4:30 on Tuesdays for Publication on Fridays.**

## 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 2018-2019 begins on October 1, 2018 and ends September 30, 2019.<sup>9</sup>

### Estimated Revenues

Generally, the City estimates revenues based on real-world conditions. Specifically, total revenues are expected to remain increase modestly. 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. Values in 2018 increased \$15.4 million, due in part to revised appraisals. This budget does not utilize any multiplier for projected property tax revenues. Any increased revenues are a result of increased property values or additions as reported by the Hidalgo County Central Appraisal District.

### Property Tax Values & Levy 2011-2018

Year	Net Taxable 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
2017	435,141,164	10,078,310	2.4%	2,067,355.67
2018	450,583,410	15,442,246	3.5%	2,253,367.63

<sup>9</sup> Section 5.01.  
Palmview Municipal Budget  
FY2018-2019

The City’s property tax of \$0.5001/\$100.00 valuation is competitive compared to other cities in Hidalgo County. In FY 2018, these ranged from a high of \$0.9828 in Donna to a low of \$0.3514 in Hidalgo.<sup>10</sup>

Property tax rates as follows will be provide as soon as the Hidalgo County Appraisal District data is available:

**Municipal Property Tax Rates<sup>11</sup>**

<b>Rate</b>	<b>Amount</b>
Effective Rate	0.4795
Current Rate (FY 2018)	0.5001
Proposed Rate (FY 2019)	0.5001
Rollback Rate	0.6163

The City experiences a 95.0 percent collection rate. Property taxes from the areas annexed in 2017 will be received beginning October 2019.

**Sales Taxes**

The City receives \$0.010 for its General Fund, \$0.005 for Crime Control, and \$0.005 for its Municipal Development District (PMDD). The PMDD has authority to assess a sales tax within the City’s Extra-Territorial Jurisdiction (ETJ). These sales taxes total \$0.02.

**Sales Taxes by Programs**

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

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 2018 sales tax revenues for projects for FY 2019 with a 2.0 percent projected growth rate.

**Proposed Expenditures**

Total operating expenditures should be reduced approximately 5.0 percent in pursuit of establishing a General Fund reserve balance as delineated in the Net Surplus/Deficits Section, below.

<sup>10</sup> 2016 Entity Tax Rates. Hidalgo County Appraisal District.

<sup>11</sup> Hidalgo County Tax Assessor & Collector.

## Personnel

The City will employ one (1) new Full-Time (FT) position and five (5) Part-Time (PT) positions.

Personnel Benefits: To remain competitive in recruiting and retaining the best personnel, the City is adopting a Cost of Living Adjustment (COLA) of 3.0 percent to base salaries to ensure municipal salaries competitive from similar positions in similar cities in the region.

In the future, the City may consider implementing its Salary/Retirement Benefits Plan:

- retirement contribution from the existing 1.0:1.0 match to a 1.5:1.0 or 2.0:1.0 contribution;
- retirement deposit rate from 5% to 7%; or
- Base salary increases (proposed 3.0% in alternating fiscal years).

The Budget does not provide any additional benefits.

## Operations

Expenses such as utilities (e.g., electric, gas, telephones, uniforms) should remain at existing expenditure levels.

An additional \$30,000 is included in the Public Works Department for abatement of public nuisances and other public work improvements.

### **Proposed Capital Expenditures**

On June 5, 2018, the Council approved the Capital Improvement Program (CIP) identifying approximately \$1.4 million in priority items. The FY 2019 Budget only includes funding for one (1) additional ambulance (\$165,000), which will enhance service delivery and provide additional revenues.

The Public Utility Fund does not include any expenditures for capital improvements.

### **Net Surplus/Deficits**

“The total of proposed expenditures shall not exceed the total of estimated income plus any accumulated surplus.”<sup>12</sup> Any capital debt must include a Method of Financing.

The City’s General Fund of approximately \$6.4 million should have a reserve balance of 25.0 percent. To achieve this, the Council should approve a five-year program to reach this goal. Specifically, the City should adopt the following metrics for its General Fund:

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<sup>12</sup> Section 5.04(E).  
Palmview Municipal Budget  
FY2018-2019

**General Fund  
Reserve Goals**

Fiscal Year	FY 2018-2022			FY 2019-2023		
	Percent	Amount	Actual	Percent	Amount	Actual
FY 2018	5.0	\$290,000	\$0			
FY 2019	5.0	290,000		5.0	\$306,000	
FY 2020	5.0	290,000		5.0	306,000	
FY 2021	5.0	290,000		5.0	306,000	
FY 2022	5.0	290,000		5.0	306,000	
FY 2023				5.0	306,000	
<b>TOTAL</b>	<b>25.0</b>	<b>\$1,450,000</b>	<b>\$0</b>	<b>25.0</b>	<b>\$1,530,000</b>	

## Appendix H: 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 wastewater.

**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.

## Appendix I: Palmview Municipal Development District Budget

CITY OF PALMVIEW  
 PALMVIEW MUNICIPAL DEVELOPMENT DISTRICT  
 PROPOSED MUNICIPAL BUDGET FOR FY 2018-2019  
 FINANCE DEPARTMENT  
 SEPTEMBER 14, 2018

	FISCAL YEAR 2016-		FISCAL YEAR 2017-		FISCAL YEAR 2018-2019	
	BUDGET	ACTUAL	BUDGET	BASED ON 6/30/2018 PROJECTED	PROPOSED BUDGET	PROPOSED ACTUAL
<b>REVENUES</b>						
4100 - Sales Tax	450,000	430,199	460,000	447,834	563,801	
4200 - Gifts	-	-	-	-	-	
TIRZ ANNUAL CONTRIBUTION	-	-	-	-	-	
TIRZ INVESTMENT REIMBURSEMENT	-	-	-	-	45,000	
<b>TOTAL REVENUES</b>	<b>450,000</b>	<b>430,199</b>	<b>460,000</b>	<b>447,834</b>	<b>608,801</b>	-
<b>EXPENSES</b>						
<b>PERSONNEL EXPENSES</b>						
SALARIES	-	-	32,000	-	34,000	
FICA PAYROLL TAXES	-	-	2,448	-	2,601	
TWC PAYROLL TAXES	-	-	32	-	32	
HEALTH INSURANCE	-	-	5,000	-	5,228	
RETIREMENT (TMRS)	-	-	475	-	1,700	
<b>TOTAL PERSONNEL EXPENSES</b>	-	-	<b>39,955</b>	-	<b>43,561</b>	-
<b>OPERATING EXPENSES</b>						
1000- PROFESSIONAL SERVICES	42,000	12,020	200	299	299	
1001-CONSULTING SERVICES	42,000	12,020	165,000	153,051	18,000	
1004- FINANCIAL ADVISORY SERVICES	-	36,688	-	-	-	
1005 - LEGAL SERVICES	3,000	31,282	24,000	24,000	24,000	
1006 - ACCOUNTING SERVICES	-	2,250	5,000	5,000	5,000	
1008 - SURVEY	5,000	900	-	-	-	
2000 - ADVERTISING	1,000	-	13,850	13,942	13,942	
3001 - OFFICE SUPPLIES & EQUIPMENT	-	105	200	218	218	
3500 - PRINTING	2,000	-	-	-	-	
4000 - CONFERENCES	3,000	100	10,000	4,700	4,700	
4001 - MEMBERSHIP FEES	500	5,000	5,000	4,700	4,700	
4003 - FLIGHT & FEES	2,500	493	2,000	679	679	
4004 - HOTEL	7,500	-	5,000	4,226	4,226	
4005 - PER DIEM	2,000	1,300	2,000	1,900	1,900	
4006 - OTHER FEES	600	-	1,600	729	729	
4007-MILEAGE	-	-	1,000	462	462	
4200 - CONTRIBUTIONS	-	10,002	20,000	2,056	2,056	
4500 - BANK CHARGES	10	609	100	19	19	
5000 - QUALITY OF LIFE	-	-	60,000	81,407	60,000	
5006 - BOARD MEETING	500	486	700	1,500	1,500	
5500 - FM 495 BOND SERIES 2015 SERVICE	17,802	37,615	61,860	61,860	61,860	
5501 - FM 495 BOND SERIES 2017 SERVICE	45,000	-	-	-	95,000	
PLEDGED SALES REVENUE TO CITY OF PALMVIEW	-	-	-	-	150,000	
RELENDING PROGRAM NOTE PROJECT XG	-	-	-	-	-	
FINANCING SOURCE PROJECT XG	-	-	-	-	-	
<b>TOTAL OPERATING EXPENSES</b>	<b>174,412</b>	<b>163,666</b>	<b>377,510</b>	<b>360,748</b>	<b>449,290</b>	-
<b>CURRENT REVENUES OVER (UNDER) EXPENDITURES</b>	<b>275,588</b>	<b>266,533</b>	<b>42,535</b>	<b>87,086</b>	<b>115,950</b>	-
<b>CAPITAL PROJECTS</b>						
7001 - FM 495 (VETERANS BLVD)	65,000	660,900	660,900	660,900	-	
7000 - EXPRESSWAY L.E.D. LIGHTING	-	-	-	-	-	
7005 - CHAMPION ESTATES	-	-	-	-	-	

	FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018		FISCAL YEAR 2017-2018	
	BUDGET	ACTUAL	BUDGET	BASED ON 6/30/2018 PROJECTED	PROPOSED BUDGET	PROPOSED ACTUAL
7006 PALMVIEW PARK	-		-	-		
7007 - WASTEWATER	65,000	10,240	-	-		
7008 - AGUA S.U.D. STREET IMPROVEMENTS			900,000	900,000	-	
<b>TOTAL CAPITAL PROJECTS</b>	<b>130,000</b>	<b>671,140</b>	<b>1,560,900</b>	<b>1,560,900</b>	-	-
<b>OTHER RESOURCES (EXPENSES)</b>						
NOTE PROCEEDS -FROST	-		660,900	660,900	-	
7001 - 495 PROJECT	-				-	
PHASE I	-				-	
<b>TOTAL OTHER RESOURCES (EXPENSES)</b>	<b>-</b>	<b></b>	<b>660,900</b>	<b>660,900</b>	<b>-</b>	<b></b>
<b>TOTAL CAPITAL PROJECTS OTHER RESOURCES</b>	<b>172,588</b>	<b>(404,607)</b>	<b>900,000</b>	<b>900,000</b>	<b>-</b>	<b>-</b>

## Appendix J: Palmview Crime Control & Prevention District Budget

Palmview PD					
Proposed Bi-Annual Budget					
Proposed			Palmview PD	FY 2018	FY 2019
Operating Revenue			Crime Control District	Budget	Budget
	<b>100</b>		<b>Revenue</b>		
		10	Sales Tax 1/2 cent (0.50 %)	\$455,176	\$455,176
		20	Contributions & Donations	\$0	\$0
		30	Other Income	\$0	\$0
		40	Interest Income	\$0	\$0
<b>Total Operating Revenue</b>				<b>\$455,176</b>	<b>\$455,176</b>
Operating Expenses					
	<b>200</b>		<b>Personnel</b>		
		10	Administrator/Officers/Staff	\$150,000	\$150,000
		20	Taxes (FICA)	\$11,475	\$11,475
		30	Health/Dental Insurance	\$20,000	\$20,000
		40	Life Insurance	\$3,000	\$3,000
		50	Overtime Pay	\$20,000	\$20,000
		60		\$0	\$0
	<b>300</b>		<b>Supplies</b>		
		10	Office Supplies	\$2,000	\$2,000
		20	Forms	\$1,000	\$1,000
		30	Fuel	\$20,000	\$20,000
		40	Vehicle Maintenance	\$2,000	\$2,000
		50	Office Equipment	\$5,000	\$5,000
		60	Ammunition/Range Supplies	\$2,000	\$2,000
		70	Uniforms and Equipment (Police)	\$30,000	\$30,000
	<b>400</b>		<b>Support Services</b>		
		10	Technology	\$20,000	\$20,000
		20	Liability/Property Insurance	\$2,500	\$2,500
		30	Training and Travel	\$8,000	\$8,000
		40	Telephone Services	\$2,000	\$2,000
		50	Postage	\$1,000	\$1,000
		60	Radio Equipment	\$5,500	\$5,500
		70	Grant Writer/Consultant	\$4,000	\$4,000
		80	Advertising	\$4,000	\$4,000
		90	Printing	\$500	\$500
		100	Dues/Memberships/Subscriptions	\$500	\$500
		110	Investigation Related Costs	\$2,000	\$2,000
		120	Reimbursement to City	\$0	\$0
	<b>500</b>		<b>Non-Capital Projects</b>		
		10	Crime Prevention/Community Projects	\$10,000	\$10,000
	<b>600</b>		<b>Capital Projects</b>		
		10	Police Vehicles Fully Equipped or Equipment	\$100,000	\$100,000
		20	Reserved Fund	\$28,701	\$28,701
<b>Total Operating Expenses</b>				<b>\$455,176</b>	<b>\$455,176</b>