

2020

Municipal Budget

(Fiscal Year 2019-2020)

Prepared and Submitted by City Manager Michael Leo to the Palmview City Council.



CITY OF PALMVIEW
TEXAS

9/14/2019



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CITY OF PALMVIEW
FY 2019-2020
BUDGET COVER PAGE
SEPTEMBER 14, 2019

This budget will raise more revenue from property taxes than last year's budget by an amount of \$313,093 which is a 16 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$363,563.

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

FOR: Mayor Pro Tem Garcia and Councilmembers Perez, Uresti, Ramirez and Sarabia

AGAINST: None

PRESENT and not voting: Mayor Villarreal

ABSENT: None

Property Tax Rate Comparison

	2019-2020	2018-2019
Property Tax Rate:	\$0.5001/100	\$0.5001/100
Effective Tax Rate:	\$0.4904/100	\$0.4795/100
Effective Maintenance & Operations Tax Rate:	\$0.3639/100	\$0.3938/100
Rollback Tax Rate:	\$0.5924/100	\$0.6163/100
Debt Rate:	\$0.1265/100	\$0.1063/100

This year's debt obligation for City of Palmview secured by property taxes is \$687,921. The total debt obligation outstanding for the City of Palmview secured by property taxes is \$5,831,886.



September 14, 2019

MAYOR
Ricardo Villarreal

MAYOR PRO-TEM
Joel Garcia, Sr.

COUNCILMEN
Jose Luis Perez
Javier Ramirez
Anthony Uresti

COUNCILWOMAN
Linda Sarabia

CITY MANAGER
Michael R. Leo

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

Re: Budget Message for Municipal Budget, Fiscal Year 2019-2020

Dear Mayor Villarreal 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 2019-2020.¹

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 \$6.6 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.

This budget includes \$140,223 in Contingencies, which if not used, will be appropriated towards the Reserve Balance at the end of Fiscal Year 2020. Any additional savings and excess reserves will also be appropriated as such.

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

² 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 and amended in March and November of 2018, and August 2019. There are increases in existing fees and the addition of new fees this year to the Master Fee Schedule. This will allow the City to remain consistent with other municipalities.

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

2. Important Budget Features

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

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

3. Major Changes & Reasons

Policies

Office Creations: This proposed Budget does not create any new offices. Staff recommends the creation of an Emergency Medical Services division under the Fire Department for accounting purposes, due to department's expansion of its service area.

Palmview Crime Control and Prevention District: The District's Board will meet to approve an annual budget in accordance with statute. These funds are managed in a separate account. Previous non-compliance issues were identified and have been corrected.

Line Item Additions: Additions and deletions to individual line items have been made with input from department heads and council, and are implemented in this budget.

Line Item Renaming: Several line items were renamed.

Expenditure Increases

Personnel: Total personnel services expenditures are \$3.3 million.

This budget contemplates an increase in the total number of Full-Time (FT) or Part-Time (PT) employees. One additional full-time position is recommended to be added in the Fire Department. One position was eliminated in the Police Department and one position was converted from full-time to part-time in the Public Works Department. A new part-time position in Parks and a full-time position of Office Manager in the City Manager's Office under Administration were created.

No changes in fringe benefits are included in this budget other than the required increase for newly created and eliminated full time positions.

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			
2018		1:1	5.0%
2019	3.0%		
2020			
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.

Police Asset Forfeiture Programs: The City’s participation in the Money Laundering and Asset Recovery Section (MYLARS) (formerly Asset Forfeiture Program) was suspended by the U.S. Department of Justice in April 2018 due to self-reporting of several non-compliance issues. The City has submitted all requested information to the Department of Justice and continues to work with the U.S. Treasury Department with their review. The City has implanted corrective actions and has requested reinstatement as soon as the review is complete. The City pledges to comply fully with federal, state, and local Money Laundering and Asset Recovery Section requirements for both the federal and state programs.

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

Fire/EMS Department Expansion: The Department recommends the creation of -a new position of Fire Assistant Chief, which is to be paid by revenues generated by increased code enforcement efforts. This Budget includes funding for that position.

The Department has also expanded EMS operations with a second ambulance that currently serves the community of Alton, Texas by virtue of an Interlocal Agreement. The jurisdiction served by our primary ambulance now covers the boundaries of the City’s Rural Fire District. Staffing levels were increased by six (6) full-time employees for this program expansion.

4. Summary of Debt

Existing Debt

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

Existing Debt by Year³

Year	Maturity	Description	Interest	Amount
2014	2029	Bond (Payroll taxes, accounts payable)	5.50	\$ 559,782
		Capital Leases	Various	1,081,114
2018	2028	Bond (Street Improvements, utility connections, ambulance, accounting)	3.33	2,800,000
2019	2028	Refunding Bonds (LSNB Bonds issued in 2008A & 2008B)	3.35	1,570,000
2019	2029	Tax Note	3.33	1,200,000

Proposed Debt

No additional service for new debt is budgeted for FY 2020.

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,

Michael Leo
City Manager

ML:RC

xc: Annette Villarreal, City Secretary’s Office⁴
Rachel Chapa, Finance Department

³ City of Palmview, Texas Annual Financial Report, September 20, 2016.

⁴ Section 5.09.

Part I: General Summary

This Budget will raise more revenue from Property Taxes than last year's Budget by \$313,093 which is a 16 percent increase from last year's Budget. The property tax revenue raised from new property added to the tax roll this year is \$363,563.

The City of Palmview's Municipal Budget for Fiscal Year 2019-2020 includes this General Summary⁵ and provides a complete financial plan of all City funds and activities.

Estimated Revenues

Total estimated revenues from all sources for FY 2020 are \$6.6 million, an increase from \$6.4 million budgeted in FY 2019. This revenue estimate is based on conservative property tax, sales tax, economic activity projections, and other revenue sources as listed.

Proposed Expenditures

Total proposed expenditures for all Departments for FY 2019 are \$5.7 million, an increase from \$5.5 million budgeted in FY 2019. These proposed expenditures are based on conservative personnel, operating, and capital costs.

Proposed Capital Expenditures

The Capital Improvement Program (CIP) identifies \$0.87 million proposed new capital expenditures for FY 2020. However, this budget does not provide for any funds for new Capital Expenditures.

Net Surplus

The proposed Palmview Municipal Budget for FY 2020 does not contemplate a surplus at this time, and we will continue to work with departments and council to work towards funding the 5.0% General Fund Reserve for this fiscal year.

Additional details in Appendix G.

⁵ Section 5.04.

Part II: Revenues

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET

STATE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
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GENERAL REVENUES

TAX REVENUE						
01-408	PROPERTY TAXES	2,114,180	1,985,322	2,187,632	-	2,500,726
01-408	DELINQUENT TAXES	26,593	27,984	147,503	-	132,172
01-409	PENALTIES AND INTEREST	95,125	90,684	233,416	-	90,000
01-410	SALES TAX - GENERAL	997,693	950,847	1,004,772	-	1,004,772
01-433	MIXED BEVERAGE TAX (TABC)	3,877	3,877	5,500	-	8,800
01-434	MISCELLANEOUS	33,069	33,146		-	400
01-456	HOTEL OCCUPANCY TAX	2,722	-	10,500	-	10,300
01-463	ATTORNEY DELINQUENT TAX COLLECTION FEE	-	26,803	25,700	-	25,700
01-500	PMDD SALES TAX CONTRIBUTION	-	-	150,000	-	150,000
TOTAL TAX REVENUE		\$ 3,273,259	\$ 3,118,663	\$ 3,765,023	\$ -	\$ 3,922,870

FRANCHISE REVENUE						
01-400	AEP	\$ 246,993	\$ 246,993	\$ 200,000	\$ -	\$ 257,200
01-404	TELEPHONE	32,044	32,044	24,000	-	8,000
01-436	TEXAS GAS SERVICE	1,564	1,564	2,000	-	2,300
01-440	CABLE TELEVISION	23,952	23,952	36,000	-	60,000
	AGUA S.U.D.	-	-	-	-	-
TOTAL FRANCHISE REVENUE		\$ 304,553	\$ 304,553	\$ 262,000	\$ -	\$ 327,500

DEPARTMENTAL REVENUES

ADMINISTRATION						
01-447	DISASTER RELIEF (FEMA)	\$ -	\$ 10,695	\$ -	\$ -	\$ -
01-465	INTEREST EARNED	48	63	60	-	35
	SOLID WASTE ADM & CLERICAL SUPPORT REIMB.	48	63	60	-	57,713
TOTAL ADMINISTRATION		\$ 96	\$ 10,821	\$ 120	\$ -	\$ 57,748

PUBLIC WORKS						
	2018 SERIES BOND PROCEEDS	\$ 2,800,000	\$ 2,800,000	-	-	-
02-405	EMPTY LOT SEWER CONNECTION FEES	-	-	-	-	9,500
TOTAL PUBLIC WORKS		\$ 2,800,000	\$ 2,800,000	\$ -	\$ -	\$ 9,500

POLICE						
03-405	FUNERAL PROCESSION SERVICES	\$ 1,850	\$ 1,850	\$ 2,500	\$ -	\$ 2,000
03-407	WRECKER FEES	6,690	6,690	6,500	-	6,500
03-424	FINES	311,736	324,127	350,000	-	315,000
03-425	K-9 DONATIONS	-	-	500	-	-
03-428	INCIDENT REPORTS	2,676	2,676	4,000	-	5,000
03-432	DONATIONS - POLICE	-	-	1,000	-	2,000
03-434	MISCELLANEOUS - POLICE	-	194	300	-	-
03-435	REGIONAL DISPATCH	68,385	93,000	158,000	-	156,000
03-442	EXPLORERS PROGRAM	2,313	6,113	2,500	-	5,000
	A/R FINANCE CHARGES	326	487	150	-	-
TOTAL POLICE		\$ 393,976	\$ 435,137	\$ 525,450	\$ -	\$ 491,500

POLICE GRANTS						
03-449	BORDER STAR	\$ 118,901	\$ 118,901	\$ 70,000	\$ -	\$ 75,000
03-451	CRIME VICTIM LIASON	11,834	14,175	42,000	-	42,000

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
03-464	STONEGARDEN	60,000	-	60,000	-	110,000
03-467	GOVERNOR'S OFFICE	46,523	41,379	40,000	-	-
03-495	DEA (OFFICER O/T REIMB)	21,841	4,194	25,000	-	19,500
03-495	ICE (OFFICER O/T REIMB)	-	-	-	-	17,500
TOTAL POLICE GRANTS		\$ 259,099	\$ 178,649	\$ 237,000	\$ -	\$ 264,000

PERMITS & FEES						
04-414	PERMITS & FEES	\$ 95,259	\$ 95,108	\$ 72,300	\$ -	\$ 132,000
TOTAL PERMITS & FEES		\$ 95,259	\$ 95,108	\$ 72,300	\$ -	\$ 132,000

COURT COSTS						
05-426	COURT COSTS - CITY PORTION	217,464	219,356	250,000	-	184,000
05-426	COURT COSTS - STATE PORTION	-	-	-	-	120,000
	COURT TECHNOLOGY FUND	-	-	-	-	10,000
	CHILD SAFETY FUND	-	-	-	-	100
	SCOFFLAW	-	-	-	-	5,000
TOTAL COURT COSTS		\$ 217,464	\$ 219,356	\$ 250,000	\$ -	\$ 319,100

FIRE						
12-418	RURAL FIRE CONTRACT	62,395	62,395	70,000	-	35,000
12-419	DONATIONS	1,450	4,020	1,500	-	-
12-434	MISCELLANEOUS	600	-	-	-	-
12-446	INSURANCE CLAIMS	40,000	-	-	-	-
12-465	INTEREST EARNED	20	-	-	-	-
12-415	HEALTH INSPECTIONS	-	-	30,000	-	25,000
	ANNUAL BUILDING FEE	-	-	-	-	22,000
	FIRE CODE ENFORCEMENT	-	-	-	-	10,000
	FIRE INSPECTIONS	-	-	-	-	15,000
TOTAL FIRE/EMS		\$ 104,465	\$ 66,415	\$ 101,500	\$ -	\$ 107,000

PARKS & RECREATION						
20-412	PAVILLION RENTAL	\$ 1,125	\$ 1,125	\$ 1,500	\$ -	\$ -
20-413	MULTI-PURPOSE BLDG RENTAL	144,000	144,000	144,000	-	144,000
20-430	PERMITS AND FEES	141,352	145,765	125,000	-	185,000
20-432	DONATIONS	-	2,370	1,700	-	-
20-445	CONCESSION STANDS	-	35,336	40,000	-	32,000
20-454	COMMUNITY FUNCTIONS	-	28,184	28,000	-	40,000
TOTAL PARKS & RECREATION		\$ 286,477	\$ 356,780	\$ 340,200	\$ -	\$ 401,000

CITY SECRETARY						
25-429	OPEN RECORDS REQUESTS	\$ -	\$ 1,165	\$ 1,000	\$ -	\$ 650
25-429	PASSPORT FEES	-	-	-	-	10,000
25-429	PASSPORT PHOTO FEES	-	-	-	-	2,000
TOTAL CITY SECRETARY REVENUE		\$ -	\$ 1,165	\$ 1,000	\$ -	\$ 12,650

CITY LIBRARY						
29-429	LIBRARY FEES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CITY LIBRARY REVENUE		\$ -	\$ -	\$ -	\$ -	\$ -

EMERGENCY MEDICAL SERVICES (EMS)						
85-448	EMS COLLECTIONS - PALMVIEW	\$ 61,180	\$ 111,236	\$ 617,300	\$ -	\$ 432,110
85-448	EMS COLLECTIONS - ALTON	-	-	-	-	185,190

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
TOTAL EMERGENCY MEDICAL SERVICES REVENUE		\$ 61,180	\$ 111,236	\$ 617,300	\$ -	\$ 617,300

TOTAL REVENUES	\$ 7,795,828	\$ 7,697,883	\$ 6,171,893	\$ -	\$ 6,662,168
GENERAL FUND RESERVE AT 5.0%	\$ 389,791	\$ 384,894	\$ -	\$ -	\$ -

REVENUES BY DEPARTMENT						
01	ADMINISTRATION	\$ 3,577,908	\$ 3,434,037	\$ 4,027,143		\$ 4,308,118
02	PUBLIC WORKS	2,800,000	2,800,000	-		9,500
03	POLICE	653,075	613,786	762,450		755,500
04	PLANNING/CODE ENFORCEMENT	95,259	95,108	72,300		132,000
05	MUNICIPAL COURT	217,464	219,356	250,000		319,100
06	CITY TAX COLLECTOR	-	-	-		-
09	FINANCE	-	-	-		-
12	FIRE	104,465	66,415	101,500		107,000
15	CITY COUNCIL	-	-	-		-
20	PARKS & RECREATION	286,477	356,780	340,200		401,000
22	CITY MANAGER	-	-	-		-
25	CITY SECRETARY	-	1,165	1,000		12,650
26	CITY ATTORNEY	-	-	-		-
27	HUMAN RESOURCES	-	-	-		-
28	CITY ENGINEER	-	-	-		-
29	LIBRARY	-	-	-		-
85	EMERGENCY MEDICAL SERVICES	61,180	111,236	617,300		617,300
TOTAL DEPARTMENTAL REVENUES		\$ 7,795,828	\$ 7,697,883	\$ 6,171,893	\$ -	\$ 6,662,168

REVENUES OVER (UNDER) EXPENDITURES	\$ 2,915,942	\$ 723,543	\$ 405,253	\$ -	\$ 870,355
CAPITAL EXPENDITURES	(1,824,488)	1,780,581)	(828,638)	-	(870,355)
GENERAL FUND RESERVE AT 5.0%	(389,791)	-	-	-	-
NET SURPLUS (DEFICIT)	\$ 701,662	\$ 942,962	\$ (423,385)	\$ -	\$ (0)
GENERAL FUND RESERVE AT 0.0%	\$ 89,791	\$ 384,894	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES	\$,824,488	\$ 1,780,581	\$ 828,638	\$ -	\$ 870,355
NET SURPLUS (DEFICIT)	\$ 01,662	\$ 558,068	\$ (423,385)	\$ -	\$ (0)

Part III: Expenditures

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
ADMINISTRATION -01 (AUTHORITY: ORDINANCE)						
PERSONNEL EXPENDITURES (FT 0, PT 0)						
01-500	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
01-501	PAYROLL TAXES (FICA)	-	109	-	-	-
01-522	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	-
01-524	HEALTH INSURANCE	3,277	3,277	-	-	-
01-569	RETIREMENT (TMRS)	-	-	-	-	-
TOTAL PERSONNEL EXPENDITURES		\$ 3,277	\$ 3,386	\$ -	\$ -	\$ -
OPERATING EXPENDITURES						
01-502	GENERAL LIABILITY INSURANCE (TML)	\$ 144,179	\$ 144,179	\$ 132,000	\$ -	\$ 158,700
01-503	OFFICE SUPPLIES	24,088	19,820	15,000	-	6,000
01-504	PRINTING	4,029	4,029	4,500	-	1,500
01-505	TIRZ PROPERTY TAX CONTRIBUTION	-	-	-	-	45,000
01-506	POSTAGE	5,732	4,732	2,500	-	2,000
01-507	DUES & SUBSCRIPTIONS	50,543	50,542	15,000	-	30,000
01-508	TRAVEL/TRAINING	7,663	9,663	-	-	-
01-510	ELECTRICITY	184,998	184,759	175,000	-	175,000
01-511	WATER	15,610	15,895	16,000	-	16,000
01-512	FUEL/GAS	2,698	2,698	-	-	1,000
01-513	OFFICE EQUIPMENT LEASES	20,698	17,890	15,000	-	15,000
01-515	TELEPHONE	33,823	33,877	32,000	-	33,000
01-516	MOBILE PHONES	2,430	2,430	7,100	-	15,000
01-517	ADVERTISING	8,994	9,673	6,000	-	5,000
01-524	DEARBORNE INSURANCE	-	3,094	-	-	5,000
01-526	EQUIPMENT MAINTENANCE	500	-	-	-	-
01-528	COMMUNITY FUNCTIONS	-	(100)	-	-	-
01-530	EQUIPMENT PURCHASE	10,740	3,098	-	-	-
01-542	INTEREST	1,094	763	350	-	2,100
01-546	CONSULTING SERVICES	-	39,692	36,000	-	30,000
01-552	JANITORIAL SUPPLIES	2,618	3,271	-	-	-
01-555	MEDICAL CABINET SUPPLIES	610	610	500	-	1,500
01-560	INTERNET SERVICE	13,355	14,644	22,000	-	24,000
01-561	CONTINGENCIES	2,507	2,967	-	-	211,095
01-562	EMERGENCY MANAGEMENT	5,000	-	-	-	-
01-563	PALMVIEW CHAMBER OF COMMERCE CONTRIBUTION	8,100	7,200	10,800	-	10,800
01-565	BANK CHARGES	6,195	6,758	2,000	-	1,700
01-571	OFFICE EXPENSE	36,194	39,063	20,000	-	30,000
01-585	PENALTIES & FEES	-	-	-	-	1,300
01-599	MISCELLANEOUS	1,374	1,457	1,000	-	500
TOTAL OPERATING EXPENDITURES		\$ 593,772	\$ 622,704	\$ 512,750	\$ -	\$ 821,195
TOTAL EXPENDITURES		\$ 597,049	\$ 626,090	\$ 512,750	\$ -	\$ 821,195
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
01-540	CAPITAL OUTLAY/INVESTMENT	\$ 10,740	\$ 31,615	\$ -	\$ -	\$ -
01-540	LIBRARY SEED MONEY	-	-	5,000	-	-
01-543	LSNB BOND 2014/REFUNDING BONDS 2019	164,779	167,779	72,567	-	180,000
01-543	TAX ANTICIPATION NOTE	147,248	147,248	72,995	-	-
01-544	LOAN INTEREST	147,248	147,248	-	-	128,956
TOTAL CAPITAL EXPENDITURES		\$ 470,015	\$ 493,890	\$ 150,562	\$ -	\$ 308,956
TOTAL ADMINISTRATION EXPENDITURES		\$ 1,067,064	\$ 1,119,980	\$ 663,312	\$ -	\$ 1,130,151

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
PUBLIC WORKS - 02 (AUTHORITY: ORDINANCE)						
PERSONNEL EXPENDITURES (FT 11, PT 1)						
02-500	SALARIES	\$ 220,283	\$ 223,844	\$ 331,415	\$ -	\$ 317,626
02-501	PAYROLL TAXES (FICA)	17,995	18,116	25,353	-	24,298
02-522	TWC PAYROLL TAXES (Unemployment)	2,123	2,123	1,944	-	1,944
02-524	HEALTH INSURANCE	56,868	57,117	50,835	-	49,327
02-569	RETIREMENT (TMRS)	5,846	5,846	7,623	-	7,305
TOTAL PERSONNEL EXPENDITURES		\$ 303,115	\$ 307,046	\$ 417,170	\$ -	\$ 400,501
OPERATING EXPENDITURES						
02-503	SUPPLIES	9,079	8,999	12,000	-	8,000
02-508	TRAVEL/TRAINING	-	-	-	-	1,200
02-512	FUEL/GAS	20,000	20,811	22,000	-	22,000
02-516	MOBILE PHONES	5,000	4,264	5,000	-	5,000
02-517	DUES & SUBSCRIPTIONS	4,208	-	400	-	1,000
02-526	EQUIPMENT MAINTENANCE	10,412	11,844	15,000	-	15,000
02-529	VEHICLE MAINTENANCE	2,210	2,210	5,000	-	15,000
02-530	EQUIPMENT PURCHASE	-	2,925	-	-	5,000
02-531	COMMUNITY BEAUTIFICATION	5,046	5,494	30,000	-	30,000
02-532	FACILITIES MAINTENANCE	41,985	42,685	42,000	-	42,000
02-534	STREET SIGNS	422	422	8,500	-	4,500
02-535	STREET MAINTENANCE	11,388	24,258	30,000	-	30,000
	MOSQUITO CONTROL	-	-	1,600	-	1,600
02-539	UNIFORMS	12,515	12,938	13,000	-	14,300
02-544	ANIMAL CONTROL	31,224	31,224	60,000	-	50,000
02-599	MISCELLANEOUS	699	696	300	-	2,000
TOTAL OPERATING EXPENDITURES		\$ 154,188	\$ 168,770	\$ 244,800	\$ -	\$ 246,600
TOTAL EXPENDITURES		\$ 457,303	\$ 475,816	\$ 661,970	\$ -	\$ 647,101
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
02-530	STREETS	\$ 1,001,617	\$ 1,001,617	\$ 270,836	\$ -	\$ -
02-530	BOND 2018 PRINCIPAL	-	-	-	-	257,800
02-530	SAND BAGGING EQUIPMENT	-	-	24,000	-	-
02-562	INTEREST	-	-	9,564	-	80,000
02-560	NEW EQUIPMENT LEASE/LOAN PAYMENTS	44,978	44,743	52,000	-	50,000
TOTAL CAPITAL EXPENDITURES		\$ 1,046,595	\$ 1,046,360	\$ 356,400	\$ -	\$ 387,800
TOTAL PUBLIC WORKS CAPITAL EXPENDITURES		\$ 1,503,898	\$ 1,522,176	\$ 1,018,370	\$ -	\$ 1,034,901

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
POLICE - 03 (AUTHORITY: ORDINANCE)						
PERSONNEL EXPENDITURES (FT 34, PT 2)						
03-500	SALARIES	\$ 1,254,751	\$ 1,254,251	\$ 1,597,824		\$ 1,067,328
03-500	OT WAGES-BORDERSTAR	54,625	54,625	70,000	-	75,000
03-500	OT WAGES-DEA	16,583	16,122	15,000	-	19,500
03-500	OT WAGES-ICE	7,847	7,847	10,000	-	17,500
03-500	OT WAGES-STONEGARDEN	53,572	53,583	60,000	-	110,000
03-501	PAYROLL TAXES (FICA)	102,450	102,450	11,858	-	81,651
03-522	TWC PAYROLL TAXES (Unemployment)	5,225	5,634	5,508	-	4,536
03-524	HEALTH INSURANCE	137,729	139,300	144,032	-	116,591
03-569	RETIREMENT (TMRS)	32,033	29,795	3,565	-	24,549
TOTAL PERSONNEL EXPENDITURES		\$ 1,664,815	\$ 1,663,606	\$ 1,917,787	\$ -	\$ 1,516,654
OPERATING EXPENDITURES						
03-503	OFFICE SUPPLIES	-	-	-	-	800
03-504	PRINTING	388	384	1,000	-	2,500
03-508	TRAVEL/TRAINING	7,755	7,755	15,000	-	15,000
03-510	PROFESSIONAL ASSOCIATION DUES	12,978	12,978	20,000	-	21,000
03-512	FUEL/GAS	58,320	58,321	65,000	-	-
03-514	SOFTWARE	-	-	-	-	-
03-515	TELEPHONE	-	65	-	-	-
03-516	MOBILE PHONE STIPEND	8,391	8,391	-	-	-
03-526	EQUIPMENT MAINTENANCE SERVICE CONTRACTS	2,616	2,616	-	-	-
03-528	COMMUNITY FUNCTIONS	-	-	2,500	-	5,000
03-529	VEHICLE MAINTENANCE	30,225	30,225	50,000	-	-
03-530	EQUIPMENT PURCHASE	36,857	14,066	12,000	-	10,448
03-531	AMMUNITION PURCHASES					4,622
03-538	PRISONER PER DIEM MEALS	1,487	1,487	2,000	-	2,000
03-539	UNIFORMS	20,749	21,019	30,000	-	-
03-542	EXPLORERS PROGRAM	5,890	7,849	5,000	-	5,000
03-544	INTEREST	-	12,356	750	-	-
03-546	CONSULTING		-	-	-	-
03-547	SAFETY EQUIPMENT	-	-	4,000	-	4,000
03-548	K-9 PROGRAM	950	959	2,000	-	2,000
03-560	INTERNET SERVICE	-	1,331	-	-	-
03-566	LATE FEES	1,390	1,390			
03-571	OFFICE EXPENSE/MARKETING	1,349	1,349	1,000	-	1,000
03-575	CRIME VICTIM LIASON EXPENDITURES	4,955	4,955	1,500	-	1,500
03-598	ASSET & FORF. EXP	15,800	15,800	-	-	-
03-599	MISCELLANEOUS	6,216	6,275	5,000	-	7,000
TOTAL OPERATING EXPENDITURES		\$ 216,316	\$ 209,571	\$ 216,750	\$ -	\$ 81,870
TOTAL EXPENDITURES		\$ 1,881,131	\$ 1,873,177	\$ 2,134,537	\$ -	\$ 1,598,524
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
03-540	VEHICLE PURCHASE	-	-	-	-	-
03-543	VEHICLE LEASE PAYMENTS	80,286	70,824	38,000	-	-
TOTAL CAPITAL EXPENDITURES		\$ 80,286	\$ 70,824	\$ 38,000	\$ -	\$ -
TOTAL POLICE EXPENDITURES		\$ 1,961,417	\$ 1,944,001	\$ 2,172,537	\$ -	\$ 1,598,524

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
PLANNING/CODE ENFORCEMENT - 04 (AUTHORITY: ORDINANCE)						
PERSONNEL EXPENDITURES (FT 3, PT 0)						
04-500	SALARIES	\$ 73,128	\$ 71,589	\$ 57,918	\$ -	\$ 52,460
04-501	PAYROLL TAXES (FICA)	5,403	5,403	4,431	-	4,013
04-522	TWC PAYROLL TAXES (Unemployment)	331	331	324	-	324
04-524	HEALTH INSURANCE	20,684	20,780	8,472	-	8,969
04-569	RETIREMENT	1,686	1,686	1,332	-	1,207
TOTAL PERSONNEL EXPENDITURES		\$ 101,232	\$ 99,789	\$ 72,477	\$ -	\$ 66,972
OPERATING EXPENDITURES						
04-503	OFFICE SUPPLIES	-	-	-	-	1,000
04-504	PRINTING	2,576	2,076	2,000	-	3,500
04-506	POSTAGE	-	-	-	-	2,500
04-507	PROFESSIONAL ASSOCIATION DUES	590	590	600	-	1,000
04-508	TRAVEL/TRAINING	170	170	1,000	-	2,500
04-512	FUEL	-	-	1,500	-	1,500
04-544	PERMITS -REIMB	200	200	-	-	500
04-546	CONSULTING SERVICES	11,475	12,775	9,500	-	21,000
04-599	MISCELLANEOUS	1,440	390	500	-	2,000
TOTAL OPERATING EXPENDITURES		\$ 16,451	\$ 16,201	\$ 15,100	\$ -	\$ 35,500
TOTAL EXPENDITURES		\$ 117,683	\$ 115,990	\$ 87,577	\$ -	\$ 102,472
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
04-540	GIS SOFTWARE & HARDWARE	-	-	-	-	-
04-540	PERMIT & CODE ENFORCEMENT SOFTWARE	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PLANNING/CODE ENFORCEMENT EXPENDITURES		\$ 117,683	\$ 115,990	\$ 87,577	\$ -	\$ 102,472

MUNICIPAL COURT - 05 (AUTHORITY: CHARTER)						
PERSONNEL EXPENDITURES (FT 2, PT 0)						
05-500	SALARIES	\$ 59,479	\$ 59,479	\$ 62,918	\$ -	\$ 62,914
05-501	PAYROLL TAXES (FICA)	4,379	4,379	4,813	-	4,813
05-522	TWC PAYROLL TAXES (Unemployment)	333	333	324	-	324
05-524	HEALTH INSURANCE	13,413	13,586	8,472	-	8,969
05-569	RETIREMENT	1,383	1,383	1,447	-	1,447
TOTAL PERSONNEL EXPENDITURES		\$ 78,987	\$ 79,160	\$ 77,975	\$ -	\$ 78,467
OPERATING EXPENDITURES						
05-503	OFFICE SUPPLIES	-	-	-	-	1,000
05-506	POSTAGE	-	-	-	-	200
05-508	TRAVEL/TRAINING	3,236	3,236	3,000	-	3,500
05-511	ARRAIGNMENTS-COURT	17,250	17,250	7,500	-	15,000
05-544	BOND REIMBURSEMENTS	787	787	2,000	-	1,000
05-567	LEASE (INCODE)	34,113	3,113	35,000	-	35,000
	SCOFFLAW	-	-	-	-	5,000
	OMNI COLLECTION FEES	-	-	-	-	-
05-570	WARRANT COLLECTION FEES	18,069	18,069	-	-	20,000
05-580	QUARTERLY COURT COST - STATE	201,038	201,038	120,000	-	120,000
TOTAL OPERATING EXPENDITURES		\$ 274,493	\$ 243,493	\$ 167,500	\$ -	\$ 200,700
TOTAL EXPENDITURES		\$ 353,480	\$ 322,653	\$ 245,475	\$ -	\$ 279,167
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
		-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL MUNICIPAL COURT EXPENDITURES		\$ 353,480	\$ 322,653	\$ 245,475	\$ -	\$ 279,167

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
CITY TAX COLLECTOR - 06 (AUTHORITY: CHARTER (IMPLIED))						
PERSONNEL EXPENDITURES (FT 0, PT 0)						
06-500	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
06-501	PAYROLL TAXES (FICA)	-	-	-	-	-
06-522	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	-
06-524	HEALTH INSURANCE	-	-	-	-	-
06-569	RETIREMENT	-	-	-	-	-
TOTAL PERSONNEL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES						
06-508	TRAVEL/TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -
06-546	CONSULTANT	-	-	-	-	-
06-549	HIDALGO COUNTY COLLECTION FEES	21,288	23,219	23,500	-	21,000
06-550	DELINQUENT TAX ATTORNEY FEES	26,331	27,984	25,700	-	27,500
TOTAL OPERATING EXPENDITURES		\$ 47,619	\$ 51,203	\$ 49,200	\$ -	\$ 48,500
TOTAL EXPENDITURES		\$ 47,619	\$ 51,203	\$ 49,200	\$ -	\$ 48,500
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
		-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TAX EXPENDITURES		\$ 47,619	\$ 51,203	\$ 49,200	\$ -	\$ 48,500

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
FINANCE - 09 (AUTHORITY: ORDINANCE)						
PERSONNEL EXPENDITURES (FT 2, PT 0)						
09-500	SALARIES	\$ 93,877	\$ 94,040	\$ 106,470	\$ -	\$ 106,439
09-501	PAYROLL TAXES (FICA)	6,918	6,918	8,145	-	8,143
09-522	TWC PAYROLL TAXES (Unemployment)	430	430	324	-	324
09-524	HEALTH INSURANCE	4,800	4,800	4,236	-	8,969
09-569	RETIREMENT	2,183	2,183	2,449	-	2,448
TOTAL PERSONNEL EXPENDITURES		108,208	108,371	121,624	-	126,322
OPERATING EXPENDITURES						
09-507	PROFESSIONAL ASSOCIATION DUES	50	50	500	-	340
09-508	TRAVEL/TRAINING	2,686	2,686	1,500	-	1,500
09-516	MOBILE PHONE	600	600	-	-	-
09-519	AUDITS	3,760	3,760	26,000	-	26,000
09-530	OFFICE EQUIPMENT	-	-	5,000	-	1,000
09-539	MISCELLANEOUS	263	263	300	-	300
TOTAL OPERATING EXPENDITURES		\$ 7,359.0	\$ 7,359.0	\$ 33,300	\$ -	\$ 29,140
TOTAL EXPENDITURES		\$ 115,567	\$ 115,730	\$ 154,924	\$ -	\$ 155,462
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
09-542	INTEREST	-	-	-	-	1,125
	INCODE G/L SYSTEM	\$ 33,270	\$ -	\$ -	\$ -	\$ 2,446
TOTAL CAPITAL EXPENDITURES		\$ 33,270	\$ -	\$ -	\$ -	\$ 3,571
TOTAL FINANCE EXPENDITURES		\$ 148,837	\$ 115,730	\$ 154,924	\$ -	\$ 159,033

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
FIRE - 12 (AUTHORITY: ORDINANCE)						
PERSONNEL EXPENDITURES (FT 14, PT 1)						
12-500	SALARIES	\$ 526,508	\$ 510,071	\$ 479,832	\$ -	\$ 570,094
12-500	AUTOMATIC OVERTIME	-	-	-	-	70,439
12-500	OVERTIME WAGES	18,000	38,096	18,000	-	10,000
12-500	STIPENDS	-	-	-	-	42,100
12-501	PAYROLL TAXES (FICA)	39,948	39,948	38,084	-	52,986
12-522	TWC PAYROLL TAXES (Unemployment)	2,318	2,318	2,592	-	2,430
12-524	HEALTH INSURANCE	43,435	44,014	68,352	-	62,780
12-569	RETIREMENT	10,846	10,846	11,450	-	15,931
TOTAL PERSONNEL EXPENDITURES		\$ 641,055	\$ 645,293	\$ 618,310	\$ -	\$ 826,760
OPERATING EXPENDITURES						
12-503	OFFICE SUPPLIES	-	-	-	-	1,000
12-504	PRINTING	550	549	700	-	250
12-506	TCFP ANNUAL RENEWALS	1,050	1,050	2,500	-	2,500
12-507	PROFESSIONAL ASSOCIATION DUES	1,062	1,165	1,900	-	350
12-508	TRAVEL/TRAINING	8,594	8,594	12,000	-	12,000
12-512	FUEL	14,150	14,150	16,000	-	14,000
12-516	MOBILE PHONES	1,800	1,800	-	-	-
12-526	EQUIPMENT MAINTENANCE	1,430	1,430	3,000	-	2,500
12-529	VEHICLE MAINTENANCE	4,267	5,203	13,000	-	15,000
12-539	UNIFORMS	3,229	3,229	4,000	-	4,000
12-541	MEDICAL EQUIP & SUPPLIES	10,331	10,331	-	-	-
12-544	CLASS A FOAM FOR FIRE SUPPRESSION	-	-	3,000	-	1,000
12-546	MEDICAL DIRECTOR	6,000	6,000	6,000	-	-
12-551	MISC FIRE EQUIPMENT	3,522	3,523	6,000	-	5,000
12-552	FIRE PREVENTION EDUCATIONAL MATERIALS	-	-	1,200	-	-
12-570	C.E.R.T. PROGRAM	-	-	10,000	-	-
	DSHS-EMS RENEWALS	-	672			
12-599	MISCELLANEOUS	573	-	300	-	200
TOTAL OPERATING EXPENDITURES		\$ 56,558	\$ 57,696	\$ 79,600	\$ -	\$ 57,800
TOTAL EXPENDITURES		\$ 697,613	\$ 702,989	\$ 697,910	\$ -	\$ 884,560
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
12-540	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
12-542	INTEREST	24,822	7	22,710	-	23,791
12-543	EQUIPMENT PURCHASE	-	-	9,000	-	-
12-543	BUNKER GEAR					26,600
12-545	FIRE TRUCK PAYMENT (Truck 1)	-	-	80,654	-	60,143
12-545	FIRE TRUCK PAYMENT (Truck 2)	9,500	9,500	6,312	-	2,700
TOTAL CAPITAL EXPENDITURES		\$ 34,322	\$ 9,507	\$ 118,676	\$ -	\$ 113,234
TOTAL FIRE EXPENDITURES		\$ 731,935	\$ 712,496	\$ 816,586	\$ -	\$ 997,794

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
CITY COUNCIL (AUTHORITY: CHARTER)						
PERSONNEL EXPENDITURES (FT 0, PT 0)		\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES						
15-508	TRAVEL/TRAINING	\$ 18,741	\$ 18,741	\$ 20,000	\$ -	\$ 20,000
15-543	UNIFORMS	-	-	-	-	550
15-554	CONFERENCES/WORKSHOPS	11,733	11,733	15,000	-	12,000
15-555	COUNCIL MEMBER COMPENSATION	3,598	3,598	5,000	-	5,000
15-560	BOARD MEETING EXPENSE	7,907	8,230	9,600	-	3,700
15-571	OFFICE EXPENSE	-	-	-	-	-
TOTAL EXPENDITURES		\$ 41,979	\$ 42,302	\$ 49,600	\$ -	\$ 41,250
TOTAL CITY COUNCIL (LEGISLATIVE) EXPENDITURES		\$ 41,979	\$ 42,302	\$ 49,600	\$ -	\$ 41,250

PARKS & RECREATION - 20 (AUTHORITY: ORDINANCE)						
PERSONNEL EXPENDITURES (FT 1, PT 5)						
20-500	SALARIES	\$ 74,859	\$ 75,080	\$ 81,831	\$ -	\$ 92,231
20-500	SEASONAL SALARIES	22,652	23,189	21,500	-	21,500
20-501	PAYROLL TAXES (FICA)	7,291	7,291	7,905	-	8,700
20-522	TWC PAYROLL TAXES (Unemployment)	653	653	648	-	648
20-524	HEALTH INSURANCE	10,103	10,145	4,236	-	4,484
20-570	RETIREMENT	820	820	920	-	920
TOTAL PERSONNEL EXPENDITURES		\$ 116,378	\$ 117,178	\$ 117,040	\$ -	\$ 128,484
OPERATING EXPENDITURES						
20-503	OFFICE SUPPLIES	-	-	-	-	1,000
20-504	PRINTING	858	858	500	-	700
20-507	DUES AND SUBSCRIPTIONS	-	-	500	-	2,000
20-508	TRAVEL/TRAINING	1,217	1,217	1,000	-	1,000
20-512	FUEL	561	334	1,200	-	1,200
20-516	MOBILE PHONES	420	420	-	-	-
20-517	ADVERTISING	4,813	4,814	5,000	-	4,000
20-526	EQUIPMENT MAINTENANCE	2,120	2,120	-	-	-
20-528	COMMUNITY FUNCTIONS	10,060	38,582	40,000	-	50,000
20-529	VEHICLE MAINTENCE	-	-	-	-	500
20-530	SPORTS EQUIPMENT	5,048	5,048	10,000	-	10,000
20-539	SPORTS UNIFORMS	21,816	21,816	18,000	-	23,000
20-552	CONCESSION SUPPLIES	14,898	15,456	15,000	-	13,000
20-555	PALMVIEW ALL-STARS	11,757	12,257	6,000	-	10,000
20-558	UMPIRE FEES	26,704	26,704	21,000	-	26,000
20-565	BANK CHARGES	2,298	2,417	375	-	500
20-566	CREDIT CARD PROCESSING FEES	-	-	1,500	-	2,500
20-568	SPORTS INSURANCE	2,436	2,436	2,500	-	3,000
20-569	SPORT TROPHIES	3,724	3,724	4,000	-	6,500
20-577	REFUNDS	5,621	5,621	2,000	-	1,200
20-597	URBAN COUNTY PAYMENT	34,729	40,974	38,000	-	38,000
20-599	MISCELLANEOUS	1,381	1,381	200	-	20
TOTAL OPERATING EXPENDITURES		\$ 150,461	\$ 186,179	\$ 166,775	\$ -	\$ 194,120
TOTAL OPERATIONAL EXPENDITURES		\$ 266,839	\$ 303,357	\$ 283,815	\$ -	\$ 322,604
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
20-543	LOAN PRINCIPAL	-	-	-	-	-
20-544	LOAN INTEREST	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PARKS & RECREATION EXPENDITURES		\$ 266,839	\$ 303,357	\$ 283,815	\$ -	\$ 322,604

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
CITY MANAGER - 22 (AUTHORITY: CHARTER (IMPLIED))						
PERSONNEL EXPENDITURES (FT 1, PT 0)						
22-500	SALARIES/CONSULTING SERVICES	\$ 124,358	\$ 124,358	\$ 144,000	\$ -	\$ 159,720
22-500	PAYROLL TAXES (FICA)	-	-	11,016	-	12,219
22-522	TWC PAYROLL TAXES (Unemployment)	-	-	162	-	162
22-524	HEALTH INSURANCE	-	-	4,236	-	8,969
22-569	RETIREMENT	-	-	3,312	-	3,674
TOTAL PERSONNEL EXPENDITURES		\$ 124,358	\$ 124,358	\$ 162,726	\$ -	\$ 184,743
OPERATING EXPENDITURES						
22-508	TRAVEL/TRAINING	\$ 4,366	\$ 4,366	\$ 5,000	\$ -	\$ 5,000
22-507	PROFESSIONAL ASSOCIATION DUES	-	-	-	-	-
22-512	FUEL/GAS	-	-	-	-	-
22-516	MOBILE PHONES	-	-	-	-	-
22-529	VEHICLE MAINT	-	-	-	-	-
TOTAL OPERATING EXPENDITURES		\$ 4,366	\$ 4,366	\$ 5,000	\$ -	\$ 5,000
TOTAL OPERATIONAL EXPENDITURES		\$ 128,724	\$ 128,724	\$ 167,726	\$ -	\$ 189,743
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CITY MANAGER EXPENDITURES		\$ 128,724	\$ 128,724	\$ 167,726	\$ -	\$ 189,743

CITY SECRETARY - 25 (AUTHORITY: CHARTER (IMPLIED))						
PERSONNEL EXPENDITURES (FT 1, PT 0)						
25-500	SALARIES	\$ 44,311	\$ 44,311	\$ 56,500	\$ -	\$ 56,500
25-501	PAYROLL TAXES (FICA)	3,099	3,099	4,322	-	4,322
25-522	TWC PAYROLL TAXES (Unemployment)	166	166	162	-	162
25-524	HEALTH INSURANCE	-	-	4,236	-	4,484
25-569	RETIREMENT	911	911	1,300	-	1,300
TOTAL PERSONNEL EXPENDITURES		\$ 48,487	\$ 48,487	\$ 66,520	\$ -	\$ 66,768
OPERATING EXPENDITURES						
25-503	OFFICE SUPPLIES	-	-	-	-	800
25-507	DUES & SUBSCRIPTIONS	-	-	10,000	-	2,400
25-508	TRAVEL/TRAINING	235	235	5,000	-	4,200
25-516	MOBILE PHONES	420	420	-	-	-
25-518	PASSPORT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 2,330
25-592	ELECTION EXP	-	-	16,000	-	-
25-599	MISCELLANEOUS	812	812	500	-	100
TOTAL OPERATING EXPENDITURES		\$ 1,467	\$ 1,467	\$ 31,500	\$ -	\$ 9,830
TOTAL EXPENDITURES		\$ 49,954	\$ 49,954	\$ 98,020	\$ -	\$ 76,598
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CITY SECRETARY EXPENDITURES		\$ 49,954	\$ 49,954	\$ 98,020	\$ -	\$ 76,598

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
CITY ATTORNEY - 26 (AUTHORITY: ORDINANCE)						
OPERATING EXPENDITURES						
26-518	CITY ATTORNEY CONTRACT	\$ 67,438	\$ 67,438	\$ 36,000	\$ -	\$ 54,000
26-518	SPECIAL COUNSEL	-	-	36,000	-	-
TOTAL OPERATING EXPENDITURES		\$ 67,438	\$ 67,438	\$ 72,000	\$ -	\$ 54,000
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CITY ATTORNEY EXPENDITURES		\$ 67,438	\$ 67,438	\$ 72,000	\$ -	\$ 54,000

HUMAN RESOURCES - 27 (AUTHORITY: ORDINANCE)						
PERSONNEL EXPENDITURES (FT 1, PT 0)						
27-500	SALARIES	\$ 47,608	\$ 47,608	\$ 48,925	\$ -	\$ 48,925
27-501	PAYROLL TAXES (FICA)	3,502	3,502	3,743	-	3,743
27-522	TWC PAYROLL TAXES (Unemployment)	166	166	162	-	162
27-524	HEALTH INSURANCE	4,517	4,534	4,236	-	4,484
27-569	RETIREMENT	1,105	1,105	1,125	-	1,125
TOTAL PERSONNEL EXPENDITURES		\$ 56,898	\$ 56,915	\$ 58,191	\$ -	\$ 58,439
OPERATING EXPENDITURES						
27-503	OFFICE EQUIPMENT	-	-	-	-	100
27-507	PROFESSIONAL ASSOCIATION DUES	189	189	500	-	500
27-508	TRAVEL/TRAINING	-	528	2,000	-	2,000
27-509	EMPLOYEE RELATIONS/TEAM BUILDING	-	-	1,800	-	1,800
27-510	SERVICE AWARDS	-	-	100	-	100
27-516	MOBILE PHONES	420	420	-	-	-
27-539	MISCELLANEOUS	-	-	200	-	100
TOTAL OPERATING EXPENDITURES		\$ 609	\$ 1,137	\$ 4,600	\$ -	\$ 4,600
TOTAL EXPENDITURES		\$ 57,507	\$ 58,052	\$ 62,791	\$ -	\$ 63,039
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUMAN RESOURCES EXPENDITURES		\$ 57,507	\$ 58,052	\$ 62,791	\$ -	\$ 63,039

CITY ENGINEER - 28 (AUTHORITY: ORDINANCE)						
OPERATING EXPENDITURES						
28-518	CITY ENGINEER CONTRACT	\$ -	\$ -	\$ 36,000	\$ -	\$ 80,000
TOTAL OPERATING EXPENDITURES		\$ -	\$ -	\$ 36,000	\$ -	\$ 80,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ 36,000	\$ -	\$ 80,000
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CITY ENGINEER EXPENDITURES		\$ -	\$ -	\$ 36,000	\$ -	\$ 80,000

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
LIBRARY - 29 (AUTHORITY: ORDINANCE)						
PERSONNEL EXPENDITURES (FT 0, PT 0)						
29-500	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
29-501	PAYROLL TAXES (FICA)	-	-	-	-	-
29-522	TWC PAYROLL TAXES (Unemployment)	-	-	-	-	-
29-524	HEALTH INSURANCE	-	-	-	-	-
29-569	RETIREMENT	-	-	-	-	-
TOTAL PERSONNEL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES						
29-503	SUPPLIES	\$ -	\$ -	\$ 20,000	\$ -	\$ -
29-507	PROFESSIONAL ASSOCIATION DUES	-	-	-	-	-
29-508	TRAVEL/TRAINING	-	-	-	-	-
29-539	MISCELLANEOUS	-	-	-	-	-
TOTAL OPERATING EXPENDITURES		\$ -	\$ -	\$ 20,000	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ 20,000	\$ -	\$ -
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
26-536	BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -
29-530	BOOK INVENTORY	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIBRARY EXPENDITURES		\$ -	\$ -	\$ 20,000	\$ -	\$ -

EMERGENCY MEDICAL SERVICES (EMS) - 85						
PERSONNEL EXPENDITURES (FT 6, PT 0)						
85-500	SALARIES	\$ -	\$ -	\$ 330,000	\$ -	\$ 221,000
85-500	AUTOMATIC OVERTIME	-	-	-	-	32,778
85-500	OVERTIME WAGES	-	-	10,000	-	5,000
85-500	STIPENDS	-	-	6,306	-	12,000
85-501	PAYROLL TAXES (FICA)	-	-	\$ 25,245	-	\$ 20,715
85-522	TWC PAYROLL TAXES (Unemployment)	-	-	999	-	972
85-524	HEALTH INSURANCE	-	-	21,830	-	26,906
85-569	RETIREMENT	-	-	7,965	-	6,228
TOTAL PERSONNEL EXPENDITURES		\$ -	\$ -	\$ 402,345	\$ -	\$ 325,598
OPERATING EXPENDITURES						
85-512	FUEL/GAS	\$ -	\$ -	\$ -	\$ -	\$ 10,000
85-541	MEDICAL EQUIPMENT	10,331	10,331	-	-	5,000
85-546	MEDICAL DIRECTOR	-	-	-	-	12,000
85-571	EMS COLLECTION FEES	-	15,274	-	-	50,000
85-598	AMBULANCE SUPPLIES	13,561	15,260	30,000	-	25,000
TOTAL OPERATING EXPENDITURES		\$ 23,892	\$ 40,865	\$ 30,000	\$ -	\$ 102,000
TOTAL EXPENDITURES		\$ 23,892	\$ 40,865	\$ 432,345	\$ -	\$ 427,598
CAPITAL (PRINCIPAL ONLY) EXPENDITURES						
85-542	INTEREST	-	-	-	-	10,897
85-543	PRINCIPAL-AMBULANCE 1	160,000	160,000	-	-	13,999
85-543	PRINCIPAL-AMBULANCE 2	-	-	165,000	-	31,899
TOTAL CAPITAL EXPENDITURES		\$ 160,000	\$ 160,000	\$ 165,000	\$ -	\$ 56,795
TOTAL EMS EXPENDITURES		\$ 183,892	\$ 200,865	\$ 597,345	\$ -	\$ 484,393

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
EXPENDITURES BY DEPARTMENT						
01	ADMINISTRATION	\$ 597,049	\$ 626,090	\$ 512,750	\$ -	\$ 808,036
02	PUBLIC WORKS	457,303	475,816	661,970	-	647,101
03	POLICE	1,881,131	1,873,177	2,134,537	-	1,598,524
04	PLANNING/CODE ENFORCEMENT	117,683	115,990	87,577	-	102,472
05	MUNICIPAL COURT	353,480	322,653	245,475	-	279,167
06	CITY TAX COLLECTOR	47,619	51,203	49,200	-	48,500
09	FINANCE	115,567	115,730	154,924	-	155,462
12	FIRE	697,613	702,989	697,910	-	884,560
15	CITY COUNCIL	41,979	42,302	49,600	-	41,250
20	PARKS & RECREATION	266,839	303,357	283,815	-	322,604
22	CITY MANAGER	128,724	128,724	167,726	-	202,902
25	CITY SECRETARY	49,954	49,954	98,020	-	76,598
26	CITY ATTORNEY	67,438	67,438	72,000	-	54,000
27	HUMAN RESOURCES	57,507	58,052	62,791	-	63,039
28	CITY ENGINEER	-	-	36,000	-	80,000
29	LIBRARY	-	-	20,000	-	-
85	EMERGENCY MEDICAL SERVICES	-	40,865	432,345	-	427,598
TOTAL DEPARTMENTAL EXPENDITURES		\$ 4,879,886	\$ 4,974,340	\$ 5,766,640	\$ -	\$ 5,791,813

Part IV: Public Utility Fund

The Public Utility Fund (PUF) accounts for solid waste collection services.

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
SOLID WASTE ENTERPRISE FUND						
OPERATING REVENUES						
70-403	REPUBLIC SERVICE FRANCHISE	55,232	55,233	50,000	-	68,469
70-455	AGUA SOLID WASTE COLLECTION REVENUE	\$ 706,704	\$ 706,704	\$ 713,275	\$ -	\$ 896,229
70-455	HIDALGO M.U.D. #1SOLID WASTE COLLECTION REVENUE	-	-	-	-	55,355
TOTAL OPERATING REVENUES		\$ 761,936	\$ 761,937	\$ 763,275	\$ -	\$ 1,020,053
PERSONNEL EXPENDITURES (FT 1, PT 0)						
70-500	SALARIES	\$ -	\$ -	\$ 20,800	\$ -	\$ 20,800
70-501	PAYROLL TAXES (FICA)	-	-	1,591	-	1,591
70-522	TWC PAYROLL TAXES (Unemployment)	-	-	162	-	162
70-524	HEALTH INSURANCE	-	-	4,236	-	4,484
70-569	RETIREMENT	-	-	478	-	478
TOTAL PERSONNEL EXPENDITURES		\$ -	\$ -	\$ 27,268	\$ -	\$ 27,516
OPERATING EXPENDITURES						
70-514	SOLID WASTE COLLECTION EXPENDITURES	730,644	732,607	708,024	-	852,000
70-557	TRASH REFUNDS	645	-	550	-	120
	ADMINISTRATIVE & CLERICAL SUPPORT					57,713
70-515	AGUA S.U.D. BILLING FEES	-	-	-	-	78,096
70-516	HIDALGO M.U.D. BILLING FEES	-	-	-	-	4,608
TOTAL OPERATING EXPENDITURES		\$ 731,289	\$ 732,607	\$ 708,574	\$ -	\$ 992,537
TOTAL SOLID WASTE EXPENDITURES		\$ 731,289	\$ 732,607	\$ 735,842	\$ -	\$ 1,020,053
REVENUES OVER (UNDER) EXPENDITURES		\$ 30,647	\$ 29,330	\$ 27,433	\$ -	\$ 0

Part V: Capital Program

The Capital Improvement Program (CIP) for Fiscal Years 2020-2025 identifies \$2.4 million proposed capital expenditures for FY 2020. However, this proposed budget does not provide funding for any capital expenditures.

		FISCAL YEAR 2017-2018		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020
		BUDGET	ACTUAL	AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	PROPOSED BUDGET
CAPITAL (PRINCIPAL ONLY) EXPENDITURES BY DEPARTMENT						
01	ADMINISTRATION	\$ 470,015	\$ 493,890	\$ 150,562	\$ -	\$ 308,956
02	PUBLIC WORKS	1,046,595	1,046,360	356,400	-	387,800
03	POLICE	80,286	70,824	38,000	-	-
04	PLANNING/CODE ENFORCEMENT	-	-	-	-	-
05	MUNICIPAL COURT	-	-	-	-	-
06	CITY TAX COLLECTOR	-	-	-	-	-
09	FINANCE	33,270	-	-	-	3,571
12	FIRE	34,322	9,507	118,676	-	113,234
15	CITY COUNCIL	-	-	-	-	-
20	PARKS & REC	-	-	-	-	-
22	CITY MANAGER	-	-	-	-	-
25	CITY SECRETARY	-	-	-	-	-
26	CITY ATTORNEY	-	-	-	-	-
27	HUMAN RESOURCES	-	-	-	-	-
28	CITY ENGINEER	-	-	-	-	-
29	LIBRARY	-	-	-	-	-
85	EMERGENCY MEDICAL SERVICES	160,000	160,000	165,000	-	56,795
TOTAL CAPITAL EXPENDITURES BY DEPARTMENT		\$ 1,824,488	\$ 1,780,581	\$ 828,638	\$ -	\$ 870,355

Part VI: Net Surplus

The proposed Palmview Municipal Budget for FY 2020 does not have a surplus.

Part VII: Appendices

Appendix A: Master Fee Schedule

**CITY OF PALMVIEW
MASTER FEE SCHEDULE
FY 2019-2020
AUGUST 2, 2019**

DESCRIPTION	AUTHORITY SOURCE	FY 2019 FEE	FY 2020 FEE*
PLANNING/CODE ENFORCEMENT			
FIRE DEPARTMENT			
Building Permit New Construction Base Fee	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 \$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	\$100	
Annual Business Occupancy Inspection	ORD. 2013-14	\$75	
Operational Fee Schedule	ORD. 2013-14		
Group Home/Day Care/ Foster Home Insp.	ORD. 2013-14	\$75	
Adult Daycare		\$100	\$125
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	\$75
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		
PLANNING DEPARTMENT			
Residential/Commercial Building Permits	ORD. 89-4		
1) Storage Room (200 sq. ft or less) =		\$17	\$30 plus 0.10/sq ft
Storage room (201 sq. ft or more) =		\$28	\$30 plus 0.10/sq ft
2) Driveway (400 sq. ft or less) =		\$17	\$30 plus 0.10/sq ft
Driveway (401 sq. ft or more) =		\$28	\$30 plus 0.10/sq ft
3) Fence (\$500 value or less) =		\$17	\$30 plus 0.20/linear ft
Fence (\$500 value or less) =		\$28	\$30 plus 0.20/linear ft

DESCRIPTION	AUTHORITY SOURCE	FY 2019 FEE	FY 2020 FEE*
4) Swimming Pool =		\$61	\$75
Additions/Remodeling			\$50 plus .10 X Sq Ft
Permit Renewal			Based on Percent Project Complete
Electrical Permits			
1) T-POLE =		\$11	\$25
2) Working Clearance =		\$6	\$100
3) Service Switch =		\$11	\$30
4) Electrical			\$30 plus \$5 per circuit
5) Mobile Home SVC =		\$33	
6) Electrical Sign =		\$83	
7) 110 Plugs			
1 - 10 =		55 cents each	
11 - 20 =		44 cents each	
21 + =		\$7.70 + 22 cents each more than 21	
8) 220 plugs =		\$3.30 each	
9) Motor, Stoves, Heaters, A/C , Dryers =		\$3.30 each	
10) Non-Electrical Sign =		\$55	
Mechanical Permits			
Valuation amount less than or equal to \$1,000 =		\$22.00 + \$22.00 (Issuance Fee)	\$30 plus \$20 for 1 ton plus \$15/additional ton
Valuation amount greater than \$1,000 =		\$27.50 + \$22.00 (Issuance Fee)	\$30 plus \$20 for 1 ton plus \$15/additional ton
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.	\$30 plus \$5/fixture or repair
5) Water Heaters =		\$3.30ea	\$30
6) Car Wash Mud Trap Drain =		\$5.50 ea.	\$30
7) Gas Outlets			\$30
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	
Miscellaneous			
Moving/Demolition		\$77	
Storage Room Moving Fee			\$50
Security Permit		\$ 50 for general business \$75 daycares	\$100 plus notification and asbestos report
Business License Permit		\$ 55 application fee \$ 50 fire inspection fee	\$100
Business License Permit Annual Renewal			\$100
Building Contractor License			\$100
Building Contractor License Annual Renewal			\$50

DESCRIPTION	AUTHORITY SOURCE	FY 2019 FEE	FY 2020 FEE*
Occupational License			\$100
Occupational License Annual Renewal			\$50
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	
Each Additional Re-Inspection			\$60
After-Hours Inspection			\$75
Working/Operating Without a Permit			Double the regular permit fee
Certificate of Occupancy			\$25
Site Plan Review			\$200 Plus Applications
Construction Plan Review			\$100/hr (min 1 hr for Commercial Plan)
Fire alarm		\$25	
Subdivision Application		\$300	\$400
Subdivision Inspection			3% of Construction Value
Construction Materials & Testing Fee			3% of Construction Value
Park Fee in Lieu of Dedication of Land			\$500 per Dwelling Unit
Fire Work Stand		\$200	
Food handlers		\$10	
Garage Sale	ORD. 2013-05	\$5 per day	\$10 per Day
Health Permit (1-10 Employees)		\$100	
Health Permit (10+ Employees)		\$150	
Conditional Use Permit	ORD. 2013-05	\$200	\$350
Rezoning		\$200	\$350
Pet Registration Fee			\$5 sterilized, \$15 non-sterilized
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	

DESCRIPTION	AUTHORITY SOURCE	FY 2019 FEE	FY 2020 FEE*
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	
No Seat Belt Driver		\$212	
Open Bed Under (18)		\$252	
Open Container		\$302	
Parked in Handicap/ No Id Card		\$130	
Poss. Drug Paraphernalia		\$500	

DESCRIPTION	AUTHORITY SOURCE	FY 2019 FEE	FY 2020 FEE*
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-Possession/Purchase/Consumption/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	
Wrecker Fees			
Annual Fee	Ord. 2018-08-O		
Annual Inspection Fee	Ord. 2018-08-O	\$100	
Government Entity/Law Enforcement Fee	Ord. 2018-08-O	\$35	
Stored/Abandoned Fee	Ord. 2018-08-O	\$15	
(Only Applicable to Wrecker Companies within Incorporated City Limits)			
Late Fee	Ord. 2018-08-O	\$50	
(Charged only if renewal of permit is not postmarked by midnight January 31)			
Other			
Accident Reports		\$6	
Fingerprints		\$6	
Parks & Recreation			
Pavilion Rental		\$375	
Public Works			
Solid Waste			
Set Up Fee			\$6
Modification Fee			\$3
Reinstatement Fee			\$7.50
Residential			
One (1) Cart		\$20.00	\$22
Two (2) Carts		\$27.57	
Three (3) Carts		\$45.50	
Four (4) Carts		\$80.00	
Commercial			
One (1) Cart		\$25.23	
Two (2) Carts		\$39.56	
Three (3) Carts		\$58.56	
Weedy Lot Mowing			\$150/HR
Staff Hours			
Debris Removal & Abatement			\$500 plus \$30/ton plus staff plus equipment
Mowing	Ord. 2008-06	\$ 65.00/Hr.	
Shredder	Ord. 2008-06	\$ 65.00/Hr.	

DESCRIPTION	AUTHORITY SOURCE	FY 2019 FEE	FY 2020 FEE*
Backhoe	Ord. 2008-06	\$ 85.00/Hr.	-
Emergency Medical Services			
Resident		-	
ALS2		\$2,864	
ALS - Emergency		\$2,864	
BLS - Emergency		\$2,144	
Treatment/No Transport		\$315	
Non-Resident			
ALS2		\$3,044	
ALS - Emergency		\$3,224	
BLS - Emergency		\$2,324	
Treatment/No Transport		\$344	
Public Utilities			
Empty Lot Sewer Connection Fee			
Residential	Ord. 2018-02-0	\$3,157	
Commercial	Ord. 2018-02-0	\$4,157	
Public Library			
Fines and Fees			
Circulating Books and Other Medium	Ord. 2018-08-O	\$0.05 Per Day Up To \$10.00	
Lost or Damaged Material	Ord. 2018-08-O	Replacement Cost Plus \$2.50 Handling Fee	
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	

*2019 Fees remain in effect in FY2020 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.”⁶

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’s 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 & Recreation Department	Ordinance
Planning/Code Enforcement Department	Ordinance
Police Department	Ordinance
Public Works Department	Ordinance

⁶ Section 3.01.

Appendix C: Personnel Salaries Schedule by Department

**CITY OF PALMVIEW
2020 EMPLOYEE SALARY SCHEDULE
FINANCE DEPARTMENT
SEPTEMBER 11, 2019**

SLOT NUMBER	TITLE	ANNUAL BASE SALARY	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL ANNUAL SALARY
ADMINISTRATION (1 FT, 0 PT)					
1	City Manager	\$ 126,968	\$ -	\$ -	\$ 115,000
2	Office Manager	44,720	-	-	44,720
Total City Manager		\$ 171,688	\$ -	\$ -	\$ 159,720

SLOT NUMBER	TITLE	ANNUAL BASE SALARY	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL ANNUAL SALARY
PUBLIC WORKS (11 FT, 1 PT)					
1	Director	27,500	\$ -	\$ -	\$ 27,500
2	Interim Director/Supervisor	40,268	-	-	\$ 40,268
3	Maintenance Worker	38,192	18.42	-	38,192
4	Maintenance Worker	24,939	11.99	-	24,939
5	Maintenance Worker Part-time	13,650	8.75	-	13,650
6	Maintenance Worker	24,939	11.99	-	24,939
7	Maintenance Worker	24,939	11.99	-	24,939
8	Maintenance Worker	27,040	13.00	-	27,040
9	Maintenance Worker	24,939	11.99	-	24,939
10	Maintenance Worker	24,939	11.99	-	24,939
11	Maintenance Worker	20,280	9.75	-	20,280
12	Maintenance Worker	26,000	12.50	-	26,000
Total Public Works		\$ 317,626		\$ -	\$ 317,626

SLOT NUMBER	TITLE	ANNUAL BASE SALARY	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL ANNUAL SALARY
POLICE DEPARTMENT ADMINISTRATION (34 FT, 2 PT)					
1	Chief of Police	\$ 65,000	\$ 31.25	\$ 2,500	\$ 67,500
2	Lieutenant	49,754	23.92	4,000	53,754
3	Lieutenant	49,754	23.92	7,500	57,254
4	Front Desk Clerk	22,880	11.00	-	22,880
5	Booking Officer	24,003	11.54	-	24,003
6	Communications Officer	24,003	11.54	-	24,003
7	Communications Officer	27,082	13.02	1,000	28,082
8	Communications Officer	27,082	13.02	1,000	28,082
9	Communications Officer	27,082	13.02	1,000	28,082
10	Communications Officer	27,082	13.02	1,000	28,082
11	Communications Officer	24,003	11.54	-	24,003
12	Communications Officer	24,003	11.54	-	24,003
13	Communications Officer	27,082	13.02	1,000	28,082
14	Communications Officer	27,082	13.02	1,000	28,082
15	Corporal	43,805	21.06	3,500	47,305
16	Crime Victim Liaison	36,050	-	-	36,050

17	Investigator Sergeant	45,968	22.10	3,000	48,968
18	Investigator	41,829	20.11	2,000	43,829
19	Investigator	41,829	20.11	2,000	43,829
20	Investigator	41,829	20.11	-	41,829
21	Investigator	41,829	20.11	1,000	42,829
22*	Patrol Officer Supervisor Corporal	43,805	21.06	1,500	45,305
23*	Patrol Officer Sergeant	45,968	22.10	500	46,468
24*	Patrol Officer	39,541	19.01	-	39,541
25*	Patrol Officer	39,541	19.01	-	39,541
26*	Patrol Officer	39,541	19.01	3,500	43,041
27*	Patrol Officer	39,541	19.01	500	40,041
28*	Patrol Officer	39,541	19.01	500	40,041
29*	Patrol Officer	39,541	19.01	1,000	40,541
30	Patrol Officer	39,541	19.01	2,500	42,041
31	Patrol Officer	39,541	19.01	-	39,541
32	Patrol Officer	39,541	19.01	500	40,041
33	Patrol Officer	39,541	19.01	-	39,541
34	Patrol Officer	39,541	19.01	-	39,541
35	Part-Time Patrol Officer	27,550	17.66	-	27,550
36	Part-Time Patrol Officer	27,550	17.66	-	27,550
37	Patrol Officer Corporal	43,805	21.06	-	43,805
38	Patrol Officer Corporal	43,805	21.06	-	43,805
Total Police Department		\$ 1,406,459		\$ 42,000	\$ 1,448,459

*Salaries are funded through the Palmview Crime Control & Prevention District

SLOT NUMBER	TITLE	ANNUAL BASE SALARY	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL ANNUAL SALARY
PLANNING/CODE ENFORCEMENT (2 FT, 0 PT)					
1	Director	\$ 27,500	\$ -	\$ -	27,500
2	Supervisor	24,960	12.00	-	24,960
Total Planning/Code Enforcement		\$ 52,460		\$ -	\$ 52,460

SLOT NUMBER	TITLE	ANNUAL BASE SALARY	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL ANNUAL SALARY
MUNICIPAL COURT (2 FT, 0 PT)					
1	Court Administrator	\$ 35,000	\$ -	\$ -	35,000
2	Court Clerk	27,914	13.42	-	27,914
Total Municipal Court		\$ 62,914		\$ -	\$ 62,914

SLOT NUMBER	TITLE	ANNUAL BASE SALARY	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL ANNUAL SALARY
FINANCE (2 FT, 0 PT)					
1	Finance Director	\$ 75,405	\$ -	\$ -	\$ 75,405
2	Finance Clerk	31,034	14.92	-	31,034
Total Finance		\$ 106,439		\$ -	\$ 106,439

SLOT NUMBER	TITLE	ANNUAL BASE SALARY	AUTO O/T	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL ANNUAL SALARY
FIRE/EMS DEPARTMENT (21 FT, 1 PT)						
FIRE (15 FT, 1PT)						
1	Fire Chief	\$ 67,980	\$ -	\$ -	\$ 10,500	78,480
2	Asst. Fire Chief	41,202	-		2,200	43,402
3	Captain	41,202	7,116	14.95	2,700	51,018
4	Captain	41,202	5,651	14.95	3,700	50,553
5	Captain	41,202	6,114	14.95	700	48,016
6	Lieutenant	37,000	5,075	13.43	3,200	45,275
7	Lieutenant	37,000	6,390	13.43	2,700	46,090
8	Lieutenant	37,000	5,491	13.43	1,700	44,191
9	Firefighter/Paramedic	40,000	6,909	14.51	4,000	50,909
10	Firefighter/Paramedic	40,000	5,486	14.51	5,000	50,486
11	Firefighter/Paramedic	40,000	6,909	14.51	4,000	50,909
12	Firefighter/EMT-I	35,000	6,045	12.70	1,000	42,045
13	Firefighter/EMT-B	35,000	4,800	12.70	700	40,500
14	EMT-B	30,000	4,452	10.89	-	34,452
15	Part-Time VOL/Asst. Chief	6,306	-		-	6,306
Total Fire		\$ 570,094	\$ 70,439		\$ 42,100	\$ 682,633
EMS (6 FT)						
16	Paramedic	40,000	5,936	14.51	3,000	48,936
17	Paramedic	40,000	5,486	14.51	3,000	48,486
18	Paramedic	40,000	5,936	14.51	3,000	48,936
19	Firefighter/EMT-I	35,000	5,194	12.70	1,000	41,194
20	EMT-I	33,000	4,526	11.97	1,000	38,526
21	EMT-I	33,000	5,700	11.97	1,000	39,700
Total EMS		\$ 221,000	\$ 32,778		\$ 12,000	\$ 265,778
Total FIRE/EMS		\$ 791,094	\$ 103,217		\$ 54,100	\$ 948,411

SLOT NUMBER	TITLE	ANNUAL BASE SALARY	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL ANNUAL SALARY
PARKS & RECREATION (1 FT, 4 PT)					
1	Director	\$ 41,200	\$ -	\$ -	\$ 41,200
2	Part-time Program Coordinator	11,565	8.50	-	11,565
3	Part-time Clerk	16,224	10.30	-	16,224
4	Part-time Clerk	10,218	7.73	-	10,218
5	Part-time Coach	2,624	-	-	2,624
6	Part-time Clerk	10,400	-	-	10,400
	Summer Coaches & Staff	21,500	-	-	21,500
Total Parks & Recreation		\$ 113,731		\$ -	\$ 113,731

SLOT NUMBER	TITLE	ANNUAL BASE SALARY	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL ANNUAL SALARY
CITY SECRETARY (1 FT, 0 PT)					
1	City Secretary	\$ 56,500	\$ -	\$ -	\$ 56,500
Total City Secretary		\$ 56,500		\$ -	\$ 56,500

SLOT NUMBER	TITLE	ANNUAL BASE SALARY	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL ANNUAL SALARY
HUMAN RESOURCES (1 FT, 0 PT)					
1	Human Resources Director	\$ 48,925	\$ -	\$ -	\$ 48,925
Total Human Resources		\$ 48,925		\$ -	\$ 48,925

TOTAL PAYROLL	\$ 3,315,183
----------------------	---------------------

NUMBER OF EMPLOYEES

- 78 FULL-TIME POSITIONS
- 9 PART-TIME POSITIONS
- 87 TOTAL NUMBER OF POSITIONS
- 3 VACANT POSITIONS

ENTERPRISE FUND (1 FT, 0 PT)					
1	Utility Clerk	\$ 20,800	\$ 10.00	\$ -	\$ 20,800
Total Enterprise Fund		\$ 20,800		\$ -	\$ 20,800

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

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

FISCAL YEAR	SALARY	RETIREMENT	DEPOSIT RATE
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

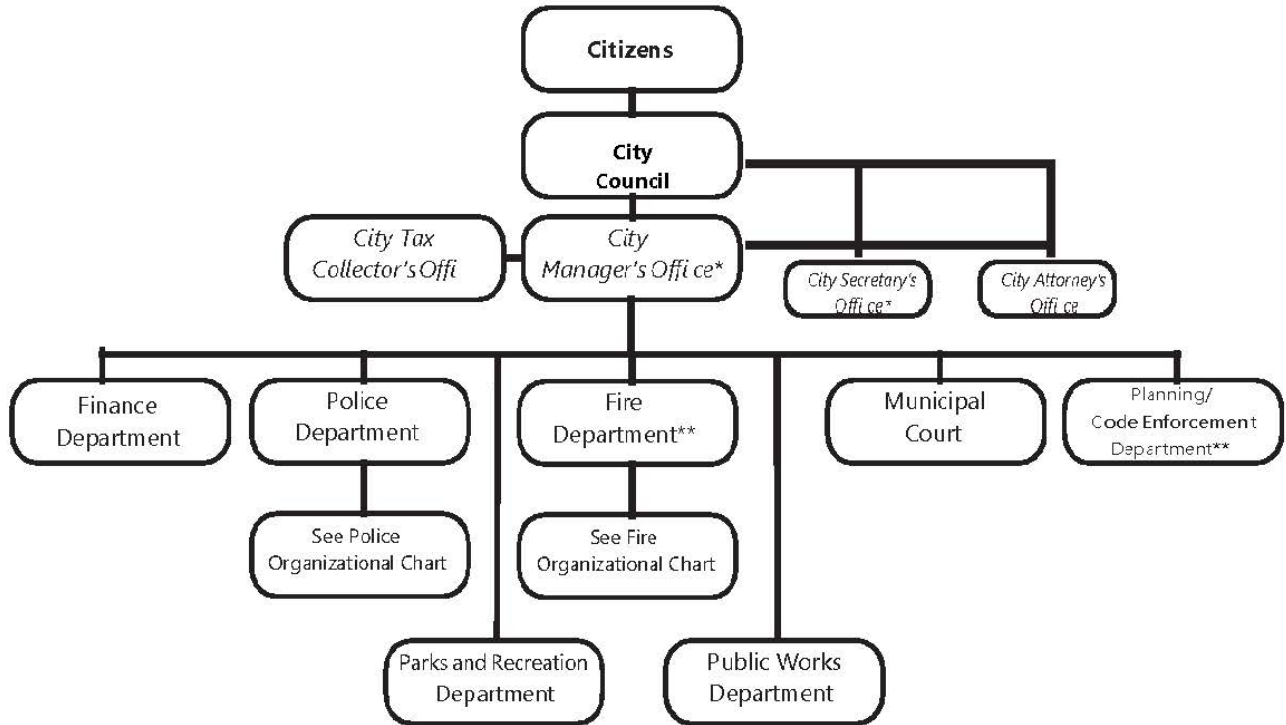
Humana

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

Appendix D: Municipal Organizational Chart

Municipal Organizational Chart

FY 2019-2020



Appendix E: Departmental & Line Item Renaming Schedule

**Departmental & Line Item
Renaming Schedule**

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

NO.	DEPARTMENT	CURRENT (FY2019)	NEW (FY2020)
1	POLICE	ICE & DEA (Officer O/T REIMB)	DEA (Officer O/T REIMB)
2	POLICE	ICE & DEA (Officer O/T REIMB)	ICE (Officer O/T REIMB)
3	COURT	Court Costs	Court Costs – City Portion
4	COURT	Court Costs	Court Costs – State Portion
5	ADMINISTRATION	Office Expense	Office Expense/Marketing
6	PLANNING/CODE ENFORC.	IT Consulting Service	Consulting Service

Appendix F: Budget Preparation Schedule

Date	Activity	Source
June 4	Submit a 5-year Capital Improvement Program	City Charter-Section 5.08
July 12	72-hour notice for meeting (<i>Open Meetings Notice</i>).	Tex. Gov't Code § 551
July 16	Regular City Council Meeting	
July 11	Deadline for ARB to approve appraisal records.	Hidalgo County Appraisal District
July 21	First day to Publish Notice of First Public Hearing on the Proposed Budget and Proposed Tax Rate for FY 2020 (scheduled for August 20) (the notice may not be published earlier than the 30 th day before the hearing.) (Progress Times circulates on Friday.)	Tex. Loc. Gov't Code Ch. 102.0065
July 25	Deadline for chief appraiser to certify rolls to taxing units.	Hidalgo County Appraisal District
July 29	Certification of anticipated collection rate by collector.	Hidalgo County Appraisal District
August 2	72-hour notice for meeting (<i>Open Meetings Notice</i>).	Tex. Gov't Code §551
August 2	Calculation of effective and rollback tax rates.	Hidalgo County Appraisal District
August 2	Last day for the Budget Officer to submit Budget and Budget Message for September 30, 2020 to the City Secretary. (No later than 60 days prior to the close of the year.)	City Charter-Section 5.02
August 4	First day to Publish Notice of Second Public Hearing on the Proposed Budget for FY 2020 (scheduled for September 3) (the notice may not be published no earlier than 30 days or later than the 10 th day before the hearing.) (Progress Times circulates on Friday.)	Tex. Loc. Gov't Code Ch. 102.0065
August 6	Regular City Council Meeting	
August 8	Submission of effective and rollback tax rates to governing body.	Hidalgo County Tax Office
August 10	Last day to Publish Notice of First Public Hearing on the Proposed Budget for FY 2020 (scheduled for September 3) (the notice may not be published no later than the 10 th day before the hearing.) (Progress Times circulates on Friday.)	Tex. Loc. Gov't Code Ch. 102.0065
August 16	72-hour notice for meeting (<i>Open Meetings Notice</i>).	Tex. Gov't Code §551
August 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
August 20	Regular City Council Meeting. Discussion of the proposed tax rate; if proposed tax rate will exceed the rollback rate or the effective rate (whichever is lower), take record vote and schedule public hearing.	Tex. Loc. Gov't Code Ch. 102.006
August 24	Last day to Publish Notice of Second Public Hearing on the Proposed Budget and Proposed Tax Rate for FY 2020 (scheduled for September 10) (the notice may not be published no later than the 10 th day before the hearing.) (Progress Times circulates on Friday.)	Tex. Loc. Gov't Code Ch. 102.0065
August 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-2019 City Tax and Budget Deadlines
August 30	72-hour notice for <i>second</i> public hearing (<i>Open Meetings Notice</i>) Publish the Notice of Property Tax Rates by September 1. Notice must also be posted on the municipality's website.	Tex. Gov't Code §551

Date	Activity	Source
September 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 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-2019 City Tax and Budget Deadlines
September 3	Regular City Council Meeting and First Public Hearing on the Proposed Budget and First Public Hearing on the Proposed Property Tax Rate. for FY 2020 (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 13.) (Council must take some action on the budget.)	Tex. Loc. Gov't Code Ch. 102
September 6	72-hour notice for <i>Special Meeting</i> 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
<i>Sept. 10</i>	Second Public Hearing on the Proposed Budget for FY 2020 and Second Public Hearing on the Proposed Property Tax Rate (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.	Tex. Gov't Code §551
September 13	<i>Special Meeting: City Council shall adopt the Budget for September 30, 2020 and adopt the Property Tax Rate.</i>	<i>City Charter-Section 5.05 (C); Tex. Loc. Gov't Code Ch. 102</i>
September 15	Continuous Internet and T.V. notice of tax rate public hearings begins, if applicable.	TML-2019 City Tax and Budget Deadlines
September 18	Last day to publish notice of budget hearing.	TML-2019 City Tax and Budget Deadlines
September 17	Regular City Council Meeting	
September 23	Last day for first hearing on tax rate increase (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-2019 City Tax and Budget Deadlines
September 26	Last day for second hearing on tax rate increase (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-2019 City Tax and Budget Deadlines
September 28	Last day for hearing on budget	TML-2019 City Tax and Budget Deadlines
September 29	City should adopt the budget no later than this date	TML-2019 City Tax and Budget Deadlines
September 29	Must adopt tax rate no later than this date	TML-2019 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 2019-2020 begins on October 1, 2019 and ends September 30, 2020.⁷

Estimated Revenues

Generally, the City estimates revenues based on real-world conditions. Specifically, total revenues are expected to 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. The City experiences a 92.0 percent collection rate.

**Property Tax Values & Levy
2011-2020**

Year	Net Taxable Value	Annual Change		
		Amount	Percent	Levy
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
2019	460,127,448	9,544,038	2.11%	2,301,097.37
2020	543,527,373	83,39,925	16.10%	2,741,900.21

⁷ Section 5.01.

The City’s property tax of \$0.5001/\$100.00 valuation is competitive compared to other cities in Hidalgo County. In FY 2019, these ranged from a high of \$0.8129 in Progresso to a low of \$0.3514 in Hidalgo.⁸

Property tax rates are as follows:

Municipal Property Tax Rates⁹

RATE	AMOUNT
Effective Rate	\$ 0.4904
Current Rate (FY 2019)	\$ 0.5001
Rollback Rate	\$ 0.5924

Property taxes from the areas annexed in 2018 are now on 2019 Tax Rolls.

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

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

Proposed Expenditures

⁸ 2016 Entity Tax Rates. Hidalgo County Appraisal District.

⁹ Hidalgo County Tax Assessor & Collector.

Total operating expenditures were reviewed to reduce approximately 5.0 percent in pursuit of establishing a General Fund reserve balance as delineated in the Net Surplus/Deficits Section, below.

Personnel

The City is proposing one (1) new Full-Time (FT) position and one (1) Part-Time (PT) positions. Another full-time position was converted to part-time. Another full-time position was reclassified and re-assigned to another department.

Personnel Benefits: The City is increasing salaries for Fire Department personnel, to remain competitive, to reduce attrition, which leads to increased expense.

In the future, the City may consider:

- retirement contribution from the existing 1.0:1.0 match to a 1.5:1.0 or 2.0:1.0 contribution;
- retirement participation rate from 5% to 7%;

The Budget does not provide any additional benefits at this time.

Operations

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

Proposed Capital Expenditures

On June 5, 2019, the Council approved the Capital Improvement Program (CIP). The Method of Financing and corresponding Debt Service must be calculated and included in the FY 2019 Budget.

Net Surplus/Deficits

“The total of proposed expenditures shall not exceed the total of estimated income plus any accumulated surplus.”¹⁰ 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 three-year program to reach this goal. Specifically, the City should adopt the following metrics for its General Fund:

General Fund Reserve Goal (FY 2019 – FY 2024)				General Fund Reserve Goal (FY 2020 – FY 2025)			
FISCAL YEAR	PERCENT	AMOUNT	ACTUAL	FISCAL YEAR	PERCENT	AMOUNT	ACTUAL
2019	5.0	\$ 306,000	\$0	2020	5.0	\$ 365,975	
2020	5.0	306,000		2021	5.0	365,975	
2021	5.0	306,000		2022	5.0	365,975	
2022	5.0	306,000		2023	5.0	365,975	
2023	5.0	306,000		2023	5.0	365,975	
TOTAL	25.0	\$1,530,000		TOTAL	25.0	\$1,724,000	

¹⁰ Section 5.04(E).

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 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.