

2020

Municipal Budget

(Fiscal Year 2020-2021)

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



CITY OF PALMVIEW
TEXAS



Table of Contents:

Budget Message.....3

Part I: General Summary9

Part II: Revenues11

Part III: Expenditures.....15

Part IV: Public Utility Fund26

Part V: Capital Program29

Part VI: Net Surplus31

Part VII: Appendices33

 Appendix A: Master Fee Schedule34

 Appendix C: Personnel Salaries Schedule by Department41

 Retirement Benefit: Texas Municipal Retirement Systems (TMRS)45

 Employee Group health Insurance Benefit46

 Appendix D: Municipal Organizational Chart47

 Appendix E: Departmental & Line Item Renaming Schedule49

 Appendix F: Budget Preparation Schedule51

 Appendix H: Glossary57

CITY OF PALMVIEW
FY 2020-2021
BUDGET COVER PAGE
SEPTEMBER 15, 2020

This budget will raise more revenue from property taxes than last year's budget by an amount of \$95,968 which is a 3.51 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 \$47,798.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2020-2021	2019-2020
Property Tax Rate:	\$0.4901/100	\$0.5001/100
No-new-revenue tax rate:	\$0.4749/100	\$0.4904/100
No-new-revenue Maintenance & Operations Tax Rate:	\$0.3526/100	\$0.3639/100
Vote-approval tax rate:	\$0.5234/100	\$0.5924/100
Debt Rate:	\$0.1223/100	\$0.1265/100

This year's debt obligation for City of Palmview secured by property taxes is \$706,930. The total debt obligation outstanding for the City of Palmview secured by property taxes is \$6,273,000.



September 15, 2020

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 2020 - 2021

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 2020-2021.¹ The Current year has had challenges and obstacles, but the city continues to move forward to provide optimum services to the citizens of the great City of Palmview.

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 \$6.7 million comes with a goal to 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.

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

² Section 5.03.



This budget includes \$139,410 in Contingencies, which if not used, will be appropriated towards the Reserve Balance at the end of Fiscal Year 2021. Any additional savings and excess reserves will also be appropriated as such.

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, August 2019, and September 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. The department of the Emergency Medical Services division continues to operate under the Fire Department for accounting purposes, as they do have some shared costs.

Palmview Crime Control and Prevention District: The District's Board meets annually 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. The city council voted to place a referendum on the ballot to give the citizens of Palmview the option to abolish the sales tax allocated to the PCCPD and impose the same tax to the general use for flexibility. This does not affect or minimize the city's commitment to crime control and prevention.

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. Some items were moved to other departments to better reflect the expenses associated with each respective department.

Expenditure Increases

Personnel: Total personnel services expenditures are \$3.28 million, including positions funded by Grants, Enterprise Funds, and the Crime Control and Prevention District.

This budget contemplates a decrease in the total number of Full-Time (FT) or Part-Time (PT) employees. Two full-time positions were deleted in response to a change of services for regional dispatching. One new position was created in the solid waste enterprise fund and one position was reclassified.

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 reinstated by the U.S. Department of Justice in February of 2020. This is a reflection of the city’s hard work and determination to remain in compliance as to the use of all funds at our disposal. The Police Department is strategically utilizing those funds as needed, including making investments in fleet upgrades. The City has implemented corrective actions and is now working with the Department of Treasury to achieve the same. The City continues to honor its pledge 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 adjustments to salaries related to stipends to accommodate achievements from employees. This Budget includes funding for those stipends.

The Department has also expanded EMS operations with a third ambulance specifically purchased in response to the COVID19 pandemic. Federal CARES act funds allocated to the city through Hidalgo County were utilized, with no impact to the taxpayers of Palmview. This continues to reflect the city’s commitment to public safety and the health and well being of the community.

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
		Capital Leases	Various	493,472
2018	2028	Bond (Street Improvements, utility connections, ambulance, accounting	3.33	2,240,000
2019	2028	Refunding Bonds (LSNB Bonds issued in 2008A & 2008B)	3.35	1,415,000
2019	2029	Tax Note	3.33	1,200,000
2020	2026	Tax Note, Taxable Series 2019A	3.38	785,000
2020	2030	General Obligation Refunding Bonds, Taxable Series 2019A	3.65	633,000

Proposed Debt

No additional service for new debt is budgeted for FY 2021.

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
Arely Barrera, 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 \$95,968 which is a 3.51 percent increase from last year's Budget. The property tax revenue raised from new property added to the tax roll this year is \$47,798.

The City of Palmview's Municipal Budget for Fiscal Year 2020-2021 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 2021 are \$6.7 million, an increase from \$6.6 million budgeted in FY 2020. 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 2021 are \$5.9 million, an increase from \$5.8 million budgeted in FY 2020. These proposed expenditures are based on conservative personnel, operating, and capital costs.

Proposed Capital Expenditures

The Capital Improvement Program (CIP) identifies \$1.6 million proposed new capital expenditures for FY 2021. However, this budget does not provide for any funds for new Capital Expenditures.

Net Surplus

The proposed Palmview Municipal Budget for FY 2021 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. However, it does include \$139,410 in Contingencies, which if not used, will be appropriated toward the reserved balance at the end of the Fiscal Year.

Additional details in Appendix G.

⁵ Section 5.04.

Part II: Revenues

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET
STATE REVENUES		\$ -	\$ -	\$ -
GENERAL REVENUES				
TAX REVENUE				
01-408	PROPERTY TAXES	2,500,726	-	2,605,515
01-408	DELINQUENT TAXES	132,172	-	132,172
01-409	PENALTIES AND INTEREST	90,000	-	90,000
01-410	SALES TAX - GENERAL	1,004,772	-	1,050,000
01-433	MIXED BEVERAGE TAX (TABC)	8,800	-	8,800
01-434	MISCELLANEOUS	400	-	400
01-456	HOTEL OCCUPANCY TAX	10,300	-	10,300
01-463	ATTORNEY DELINQUENT TAX COLLECTION FEE	25,700	-	25,700
01-500	PMDD SALES TAX CONTRIBUTION	150,000	-	150,000
TOTAL TAX REVENUE		\$ 3,922,870	\$ -	\$ 4,072,887
FRANCHISE REVENUE				
01-400	AEP	\$ 257,200	\$ -	\$ 257,200
01-404	TELEPHONE	8,000	-	8,000
01-436	TEXAS GAS SERVICE	2,300	-	2,300
01-440	CABLE TELEVISION	60,000	-	60,000
	AGUA S.U.D.	-	-	-
TOTAL FRANCHISE REVENUE		\$ 327,500	\$ -	\$ 327,500
DEPARTMENTAL REVENUES				
ADMINISTRATION				
01-447	DISASTER RELIEF (FEMA)	\$ -	\$ -	\$ -
01-465	INTEREST EARNED	35	-	35
	SOLID WASTE ADM & CLERICAL SUPPORT REIMB.	57,713	-	103,162
TOTAL ADMINISTRATION		\$ 57,748	\$ -	\$ 103,197
PUBLIC WORKS				
	2018 SERIES BOND PROCEEDS	-	-	-
02-405	EMPTY LOT SEWER CONNECTION FEES	9,500	-	9,500
TOTAL PUBLIC WORKS		\$ 9,500	\$ -	\$ 9,500
POLICE				
03-405	FUNERAL PROCESSION SERVICES	\$ 2,000	\$ -	\$ 2,000
03-407	WRECKER FEES	6,500	-	6,500
03-424	FINES	315,000	-	300,000
03-425	K-9 DONATIONS	-	-	-
03-428	INCIDENT REPORTS	5,000	-	5,000
03-432	DONATIONS - POLICE	2,000	-	2,000
03-435	REGIONAL DISPATCH	156,000	-	78,000
03-442	EXPLORERS PROGRAM	5,000	-	5,000
TOTAL POLICE		\$ 491,500	\$ -	\$ 398,500
POLICE GRANTS				
03-449	BORDER STAR	\$ 75,000	\$ -	\$ 85,000
03-451	CRIME VICTIM LIASON	42,000	-	42,000
03-464	STONEGARDEN	110,000	-	120,000
03-467	GOVERNOR'S OFFICE	-	-	-
03-495	DEA (OFFICER O/T REIMB)	19,500	-	19,500
03-495	ICE (OFFICER O/T REIMB)	17,500	-	17,500
TOTAL POLICE GRANTS		\$ 264,000	\$ -	\$ 284,000
PERMITS & FEES				
04-414	PERMITS & FEES	\$ 132,000	\$ -	\$ 132,000
TOTAL PERMITS & FEES		\$ 132,000	\$ -	\$ 132,000

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET
COURT COSTS				
05-426	COURT COSTS - CITY PORTION	184,000	-	70,000
05-426	COURT COSTS - STATE PORTION	120,000	-	200,000
	COURT TECHNOLOGY FUND	10,000	-	8,000
	CHILD SAFETY FUND	100	-	100
	SCOFFLAW	5,000	-	15,000
TOTAL COURT COSTS		\$ 319,100	\$ -	\$ 293,100
FIRE				
12-418	RURAL FIRE CONTRACT	35,000	-	40,000
12-415	HEALTH INSPECTIONS	25,000	-	25,000
	ANNUAL BUILDING FEE	22,000	-	22,000
	FIRE CODE ENFORCEMENT	10,000	-	10,000
	FIRE INSPECTIONS	15,000	-	15,000
	US HHS STIMULUS RELIEF PAYMENT	12,073	-	12,073
TOTAL FIRE/EMS		\$ 119,073	\$ -	\$ 124,073
PARKS & RECREATION				
20-413	MULTI-PURPOSE BLDG RENTAL	144,000	-	144,000
20-430	PERMITS AND FEES	185,000	-	150,000
20-432	DONATIONS	-	-	-
20-445	CONCESSION STANDS	32,000	-	32,000
20-454	COMMUNITY FUNCTIONS	40,000	-	32,000
TOTAL PARKS & RECREATION		\$ 401,000	\$ -	\$ 358,000
CITY SECRETARY				
25-429	OPEN RECORDS REQUESTS	\$ 650	\$ -	\$ 650
25-429	PASSPORT FEES	10,000	-	5,000
25-429	PASSPORT PHOTO FEES	2,000	-	1,000
TOTAL CITY SECRETARY REVENUE		\$ 12,650	\$ -	\$ 6,650
EMERGENCY MEDICAL SERVICES (EMS)				
85-448	EMS COLLECTIONS - PALMVIEW	\$ 432,110	\$ -	\$ 432,110
85-448	EMS COLLECTIONS - ALTON	185,190	-	185,190
TOTAL EMERGENCY MEDICAL SERVICES REVENUE		\$ 617,300	\$ -	\$ 617,300
TOTAL REVENUES		\$ 6,674,241	\$ -	\$ 6,726,707
GENERAL FUND RESERVE AT 5.0%		\$ -	\$ -	\$ -

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET
REVENUES BY DEPARTMENT				
01	ADMINISTRATION	\$ 4,308,118		\$ 4,503,584
02	PUBLIC WORKS	9,500		9,500
03	POLICE	755,500		682,500
04	PLANNING/CODE ENFORCEMENT	132,000		132,000
05	MUNICIPAL COURT	319,100		293,100
06	CITY TAX COLLECTOR	-		-
09	FINANCE	-		-
12	FIRE	119,073	-	124,073
15	CITY COUNCIL	-		-
20	PARKS & RECREATION	401,000		358,000
22	CITY MANAGER	-		-
25	CITY SECRETARY	12,650		6,650
26	CITY ATTORNEY	-		-
27	HUMAN RESOURCES	-		-
28	CITY ENGINEER	-		-
29	LIBRARY	-		-
85	EMERGENCY MEDICAL SERVICES	617,300		617,300
TOTAL DEPARTMENTAL REVENUES		\$ 6,674,241	\$ -	\$ 6,726,707

Part III: Expenditures

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET
ADMINISTRATION -01 (AUTHORITY: ORDINANCE)				
PERSONNEL EXPENDITURES (FT 0, PT 0)				
01-500	SALARIES	\$ -	\$ -	\$ 44,720
01-501	PAYROLL TAXES (FICA)	-	-	3,320
01-522	TWC PAYROLL TAXES (Unemployment)	-	-	-
01-524	HEALTH INSURANCE	-	-	5,475
01-569	RETIREMENT (TMRS)	-	-	903
TOTAL PERSONNEL EXPENDITURES		\$ -	\$ -	\$ 54,418
OPERATING EXPENDITURES				
01-502	GENERAL LIABILITY INSURANCE (TML)	\$ 158,700	\$ -	\$ 158,700
01-503	OFFICE SUPPLIES	6,000	-	11,600
01-504	PRINTING	1,500	-	1,500
01-505	TIRZ PROPERTY TAX CONTRIBUTION	45,000	-	40,000
01-506	POSTAGE	2,000	-	5,000
01-507	DUES & SUBSCRIPTIONS	30,000	-	30,000
01-508	TRAVEL/TRAINING	-	-	-
01-510	ELECTRICITY	175,000	-	175,000
01-511	WATER	16,000	-	16,000
01-512	FUEL/GAS	1,000	-	1,000
01-513	OFFICE EQUIPMENT LEASES	15,000	-	15,000
01-515	TELEPHONE	33,000	-	33,000
01-516	MOBILE PHONES	15,000	-	15,000
01-517	ADVERTISING	5,000	-	5,000
01-524	DEARBORNE INSURANCE	5,000	-	5,000
	TWC PAYROLL TAXES (Unemployment)	-	-	13,000
01-528	COMMUNITY FUNCTIONS	-	-	50,000
01-530	EQUIPMENT PURCHASE	-	-	-
01-542	INTEREST	2,100	-	2,100
01-546	CONSULTING SERVICES	30,000	-	30,000
01-552	JANITORIAL SUPPLIES	-	-	-
01-555	MEDICAL CABINET SUPPLIES	1,500	-	1,500
01-560	INTERNET SERVICE	24,000	-	24,000
01-561	CONTINGENCIES	211,021	-	139,410
01-562	EMERGENCY MANAGEMENT	-	-	-
01-563	PALMVIEW CHAMBER OF COMMERCE CONTRIBUTION	10,800	-	10,800
01-565	BANK CHARGES	1,700	-	1,700
01-571	OFFICE EXPENSE	33,843	-	68,843
01-585	PENALTIES & FEES	1,300	-	1,300
01-599	MISCELLANEOUS	500	-	500
TOTAL OPERATING EXPENDITURES		\$ 824,964	\$ -	\$ 854,953
TOTAL EXPENDITURES		\$ 824,964	\$ -	\$ 909,371
CAPITAL (PRINCIPAL ONLY) EXPENDITURES				
01-540	CAPITAL OUTLAY/INVESTMENT	\$ -	\$ -	\$ -
01-540	LIBRARY SEED MONEY	-	-	-
01-543	LSNB BOND 2014/REFUNDING BONDS 2019	180,000	-	-
	BOND 2018 PRINCIPAL	-	-	280,000
	General Obligation Refunding Bond Series 2019	-	-	155,000
	Tax Note Series 2019	-	-	10,000
	General Obligation Refunding Bond Series 2019A	-	-	5,000
01-543	Tax Note Series 2019A	-	-	50,000
01-544	LOAN INTEREST	128,956	-	206,930
TOTAL CAPITAL EXPENDITURES		\$ 308,956	\$ -	\$ 706,930
TOTAL ADMINISTRATION EXPENDITURES		\$ 1,133,920	\$ -	\$ 1,616,301

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET
PUBLIC WORKS - 02 (AUTHORITY: ORDINANCE)				
PERSONNEL EXPENDITURES (FT 11, PT 1)				
02-500	SALARIES	\$ 317,626	\$ -	\$ 291,102
02-500	HAZARD PAY STIPEND	2,200	-	
02-501	PAYROLL TAXES (FICA)	24,467	-	22,269
02-522	TWC PAYROLL TAXES (Unemployment)	1,944	-	-
02-524	HEALTH INSURANCE	49,327	-	51,101
02-569	RETIREMENT (TMRS)	7,351	-	5,763
TOTAL PERSONNEL EXPENDITURES		\$ 402,915	\$ -	\$ 370,234
OPERATING EXPENDITURES				
02-503	SUPPLIES	8,000	-	8,000
02-508	TRAVEL/TRAINING	1,200	-	1,200
02-512	FUEL/GAS	22,000	-	22,000
02-516	MOBILE PHONES	5,000	-	7,000
02-517	DUES & SUBSCRIPTIONS	1,000	-	1,000
02-526	EQUIPMENT MAINTENANCE	15,000	-	15,000
02-529	VEHICLE MAINTENANCE	15,000	-	15,000
02-530	EQUIPMENT PURCHASE	5,000	-	5,000
02-531	COMMUNITY BEAUTIFICATION	30,000	-	30,000
02-532	FACILITIES MAINTENANCE	42,000	-	42,000
02-534	STREET SIGNS	4,500	-	4,500
02-535	STREET MAINTENANCE	30,000	-	30,000
	MOSQUITO CONTROL	1,600	-	1,600
02-539	UNIFORMS	14,300	-	14,300
02-544	ANIMAL CONTROL	50,000	-	-
02-599	MISCELLANEOUS	2,000	-	2,000
TOTAL OPERATING EXPENDITURES		\$ 246,600	\$ -	\$ 198,600
TOTAL EXPENDITURES		\$ 649,515	\$ -	\$ 568,834
CAPITAL (PRINCIPAL ONLY) EXPENDITURES				
02-530	STREETS	\$ -	\$ -	\$ -
02-530	BOND 2018 PRINCIPAL	257,800	-	-
02-530	SAND BAGGING EQUIPMENT	-	-	-
02-562	INTEREST	80,000	-	-
02-560	NEW EQUIPMENT LEASE/LOAN PAYMENTS	50,000	-	50,000
TOTAL CAPITAL EXPENDITURES		\$ 387,800	\$ -	\$ 50,000
TOTAL PUBLIC WORKS CAPITAL EXPENDITURES		\$ 1,037,315	\$ -	\$ 618,834

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET
POLICE - 03 (AUTHORITY: ORDINANCE)				
PERSONNEL EXPENDITURES (FT 34, PT 2)				
03-500	SALARIES	\$ 1,045,414		\$ 1,002,035
	SALARIES-STIPENDS	\$ -		\$ 34,500
03-500	OT WAGES-BORDERSTAR	75,000	-	85,000
03-500	OT WAGES-DEA	19,500	-	19,500
03-500	OT WAGES-ICE	17,500	-	17,500
03-500	OT WAGES-STONEGARDEN	110,000	-	120,000
03-500	HAZARD PAY STIPEND	13,600		
03-501	PAYROLL TAXES (FICA)	81,015		97,808
03-522	TWOC PAYROLL TAXES (Unemployment)	4,536	-	
03-524	HEALTH INSURANCE	116,591	-	136,877
03-569	RETIREMENT (TMRS)	24,357		20,326
TOTAL PERSONNEL EXPENDITURES		\$ 1,507,513	\$ -	\$ 1,533,546
OPERATING EXPENDITURES				
03-503	OFFICE SUPPLIES	800	-	-
03-504	PRINTING	2,500	-	2,500
03-508	TRAVEL/TRAINING	15,000	-	15,000
03-510	PROFESSIONAL ASSOCIATION DUES	21,000	-	21,000
03-528	COMMUNITY FUNCTIONS	5,000	-	5,000
03-529	VEHICLE MAINTENANCE	-	-	-
03-530	EQUIPMENT PURCHASE	10,448	-	10,448
03-531	AMMUNITION PURCHASES	4,622		4,500
03-538	PRISONER PER DIEM MEALS	2,000	-	2,000
03-542	EXPLORERS PROGRAM	5,000	-	5,000
03-547	SAFETY EQUIPMENT	4,000	-	4,000
03-548	K-9 PROGRAM	2,000	-	2,000
03-571	OFFICE EXPENSE/MARKETING	1,000	-	1,000
03-575	CRIME VICTIM LIASON EXPENDITURES	1,500	-	1,500
	LEASE (INCODE SOFTWARE)	-	-	20,000
03-599	MISCELLANEOUS	7,000	-	7,000
TOTAL OPERATING EXPENDITURES		\$ 81,870	\$ -	\$ 100,948
TOTAL EXPENDITURES		\$ 1,589,383	\$ -	\$ 1,634,494
CAPITAL (PRINCIPAL ONLY) EXPENDITURES				
03-540	VEHICLE PURCHASE	-	-	-
03-543	VEHICLE LEASE PAYMENTS	-	-	-
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -
TOTAL POLICE EXPENDITURES		\$ 1,589,383	\$ -	\$ 1,634,494

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET
PLANNING/CODE ENFORCEMENT - 04 (AUTHORITY: ORDINANCE)				
PERSONNEL EXPENDITURES (FT 3, PT 0)				
04-500	SALARIES	\$ 52,460	\$ -	\$ 74,891
04-500	HAZARD PAY STIPEND	400	-	
04-501	PAYROLL TAXES (FICA)	4,044	-	5,729
04-522	TWC PAYROLL TAXES (Unemployment)	324	-	
04-524	HEALTH INSURANCE	8,969	-	12,775
04-569	RETIREMENT	1,215	-	1,558
TOTAL PERSONNEL EXPENDITURES		\$ 67,412	\$ -	\$ 94,953
OPERATING EXPENDITURES				
04-503	OFFICE SUPPLIES	1,000	-	-
04-504	PRINTING	3,500	-	3,500
04-506	POSTAGE	2,500	-	-
04-507	PROFESSIONAL ASSOCIATION DUES	1,000	-	1,000
04-508	TRAVEL/TRAINING	2,500	-	2,500
04-512	FUEL	1,500	-	1,500
04-544	PERMITS -REIMB	500	-	500
04-546	CONSULTING SERVICES	21,000	-	25,000
04-599	MISCELLANEOUS	2,000	-	2,000
	ANIMAL CONTROL	-	-	40,000
	ANIMAL CONTROL TRAINING	-	-	2,000
	ANIMAL CONTROL EQUIPMENT	-	-	5,000
	UNIFORM EXPENSE	-	-	3,000
	ANIMAL DISPOSAL DUMPSTER	-	-	1,200
TOTAL OPERATING EXPENDITURES		\$ 35,500	\$ -	\$ 87,200
TOTAL EXPENDITURES		\$ 102,912	\$ -	\$ 182,153
CAPITAL (PRINCIPAL ONLY) EXPENDITURES				
04-540	GIS SOFTWARE & HARDWARE	-	-	-
04-540	PERMIT & CODE ENFORCEMENT SOFTWARE	-	-	-
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -
TOTAL PLANNING/CODE ENFORCEMENT EXPENDITURES		\$ 102,912	\$ -	\$ 182,153

MUNICIPAL COURT - 05 (AUTHORITY: CHARTER)				
PERSONNEL EXPENDITURES (FT 2, PT 0)				
05-500	SALARIES	\$ 63,482	\$ -	\$ 65,369
05-500	HAZARD PAY STIPEND	400	-	
05-501	PAYROLL TAXES (FICA)	4,887	-	5,001
05-522	TWC PAYROLL TAXES (Unemployment)	324	-	
05-524	HEALTH INSURANCE	8,969	-	10,950
05-569	RETIREMENT	1,468	-	1,360
TOTAL PERSONNEL EXPENDITURES		\$ 79,530	\$ -	\$ 82,680
OPERATING EXPENDITURES				
05-503	OFFICE SUPPLIES	1,000	-	-
05-506	POSTAGE	200	-	-
05-508	TRAVEL/TRAINING	2,876	-	2,500
05-511	ARRAIGNMENTS-COURT	15,000	-	14,400
05-544	BOND REIMBURSEMENTS	1,000	-	1,000
05-567	LEASE (INCODE)	35,000	-	20,000
	SCOFFLAW	5,000	-	10,000
	OMNI COLLECTION FEES	-	-	-
05-570	WARRANT COLLECTION FEES	20,000	-	38,000
05-580	QUARTERLY COURT COST - STATE	120,000	-	150,000
TOTAL OPERATING EXPENDITURES		\$ 200,076	\$ -	\$ 235,900
TOTAL EXPENDITURES		\$ 279,606	\$ -	\$ 318,580
CAPITAL (PRINCIPAL ONLY) EXPENDITURES				
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -
TOTAL MUNICIPAL COURT EXPENDITURES		\$ 279,606	\$ -	\$ 318,580

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET
CITY TAX COLLECTOR - 06 (AUTHORITY: CHARTER (IMPLIED))				
OPERATING EXPENDITURES				
06-549	HIDALGO COUNTY COLLECTION FEES	21,000	-	21,000
06-550	DELINQUENT TAX ATTORNEY FEES	27,500	-	27,500
TOTAL OPERATING EXPENDITURES		\$ 48,500	\$ -	\$ 48,500
TOTAL EXPENDITURES		\$ 48,500	\$ -	\$ 48,500
CAPITAL (PRINCIPAL ONLY) EXPENDITURES				
		-	-	-
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -
TOTAL TAX EXPENDITURES		\$ 48,500	\$ -	\$ 48,500
FINANCE - 09 (AUTHORITY: ORDINANCE)				
PERSONNEL EXPENDITURES (FT 2, PT 0)				
09-500	SALARIES	\$ 106,439	\$ -	\$ 109,780
09-500	HAZARD PAY STIPEND	200	-	-
09-501	PAYROLL TAXES (FICA)	8,158	-	8,398
09-522	TWC PAYROLL TAXES (Unemployment)	324	-	-
09-524	HEALTH INSURANCE	8,969	-	10,950
09-569	RETIREMENT	2,452	-	2,283
TOTAL PERSONNEL EXPENDITURES		126,542	-	131,411
OPERATING EXPENDITURES				
09-507	PROFESSIONAL ASSOCIATION DUES	340	-	340
09-508	TRAVEL/TRAINING	1,500	-	1,500
09-516	MOBILE PHONE	-	-	-
09-519	AUDITS	26,000	-	26,000
09-530	OFFICE EQUIPMENT	1,000	-	1,000
	INCODE G/L SYSTEM MAINTENANCE EXP	-	-	7,000
09-539	MISCELLANEOUS	300	-	300
TOTAL OPERATING EXPENDITURES		\$ 29,140	\$ -	\$ 36,140
TOTAL EXPENDITURES		\$ 155,682	\$ -	\$ 167,551
CAPITAL (PRINCIPAL ONLY) EXPENDITURES				
09-542	INTEREST	1,125	-	-
	INCODE G/L SYSTEM	\$ 2,446	\$ -	-
TOTAL CAPITAL EXPENDITURES		\$ 3,571	\$ -	\$ -
TOTAL FINANCE EXPENDITURES		\$ 159,253	\$ -	\$ 167,551

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET
FIRE - 12 (AUTHORITY: ORDINANCE)				
PERSONNEL EXPENDITURES (FT 14, PT 1)				
12-500	SALARIES	\$ 570,094	\$ -	\$ 585,133
12-500	AUTOMATIC OVERTIME	70,439	-	48,338
12-500	OVERTIME WAGES	10,000	-	10,000
12-500	STIPENDS	42,100	-	32,900
12-500	HAZARD PAY STIPEND	7,000	-	
12-501	PAYROLL TAXES (FICA)	53,522	-	51,742
12-522	TWC PAYROLL TAXES (Unemployment)	2,430	-	
12-524	HEALTH INSURANCE	62,780	-	109,501
12-569	RETIREMENT	16,076	-	19,060
TOTAL PERSONNEL EXPENDITURES		\$ 834,441	\$ -	\$ 856,675
OPERATING EXPENDITURES				
12-503	OFFICE SUPPLIES	1,000	-	-
12-504	PRINTING	250	-	250
12-506	TCFP ANNUAL RENEWALS	2,500	-	2,500
12-507	PROFESSIONAL ASSOCIATION DUES	350	-	350
12-508	TRAVEL/TRAINING	12,000	-	12,000
12-512	FUEL	14,000	-	14,000
12-516	MOBILE PHONES	-	-	-
12-526	EQUIPMENT MAINTENANCE	2,500	-	2,500
12-529	VEHICLE MAINTENANCE	41,600	-	15,000
12-539	UNIFORMS	4,000	-	4,000
12-541	MEDICAL EQUIP & SUPPLIES	-	-	-
12-544	CLASS A FOAM FOR FIRE SUPPRESSION	1,000	-	1,000
12-546	MEDICAL DIRECTOR	-	-	-
12-551	MISC FIRE EQUIPMENT	5,000	-	5,000
12-599	MISCELLANEOUS	200	-	200
TOTAL OPERATING EXPENDITURES		\$ 84,400	\$ -	\$ 56,800
TOTAL EXPENDITURES		\$ 918,841	\$ -	\$ 913,475
CAPITAL (PRINCIPAL ONLY) EXPENDITURES				
12-540	CAPITAL OUTLAY	\$ -	\$ -	\$ -
12-542	INTEREST	23,791	-	18,232
12-543	EQUIPMENT PURCHASE	-	-	12,000
12-543	BUNKER GEAR	-	-	
12-545	FIRE TRUCK PAYMENT (Truck 1)	60,143	-	40,465
12-545	FIRE TRUCK PAYMENT (Truck 2)	2,700	-	
TOTAL CAPITAL EXPENDITURES		\$ 86,634	\$ -	\$ 70,697
TOTAL FIRE EXPENDITURES		\$ 1,005,475	\$ -	\$ 984,172
CITY COUNCIL (AUTHORITY: CHARTER)				
PERSONNEL EXPENDITURES (FT 0, PT 0)		\$ -	\$ -	\$ -
OPERATING EXPENDITURES				
15-508	TRAVEL/TRAINING	\$ 20,000	\$ -	\$ 20,000
15-543	UNIFORMS	550	-	550
15-554	CONFERENCES/WORKSHOPS	12,000	-	12,000
15-555	COUNCIL MEMBER COMPENSATION	5,000	-	5,000
15-560	BOARD MEETING EXPENSE	3,700	-	3,700
15-571	OFFICE EXPENSE	-	-	-
TOTAL EXPENDITURES		\$ 41,250	\$ -	\$ 41,250
TOTAL CITY COUNCIL (LEGISLATIVE) EXPENDITURES		\$ 41,250	\$ -	\$ 41,250

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET
PARKS & RECREATION - 20 (AUTHORITY: ORDINANCE)				
PERSONNEL EXPENDITURES (FT 1, PT 5)				
20-500	SALARIES	\$ 92,231	\$ -	\$ 93,953
20-500	SEASONAL SALARIES	21,500	-	21,500
20-500	HAZARD PAY STIPEND	600	-	
20-501	PAYROLL TAXES (FICA)	8,746	-	8,832
20-522	TWC PAYROLL TAXES (Unemployment)	648	-	
20-524	HEALTH INSURANCE	4,484	-	5,475
20-570	RETIREMENT	932	-	883
TOTAL PERSONNEL EXPENDITURES		\$ 129,141	\$ -	\$ 130,643
OPERATING EXPENDITURES				
20-503	OFFICE SUPPLIES	1,000	-	-
20-504	PRINTING	700	-	700
20-507	DUES AND SUBSCRIPTIONS	2,000	-	2,000
20-508	TRAVEL/TRAINING	1,000	-	1,000
20-512	FUEL	1,200	-	1,000
20-516	MOBILE PHONES	-	-	-
20-517	ADVERTISING	4,000	-	3,500
20-526	EQUIPMENT MAINTENANCE	-	-	-
20-528	COMMUNITY FUNCTIONS	50,000	-	
20-529	VEHICLE MAINTENCE	500	-	700
20-530	SPORTS EQUIPMENT	10,000	-	8,000
20-539	SPORTS UNIFORMS	23,000	-	18,000
20-552	CONCESSION SUPPLIES	13,000	-	10,000
20-555	PALMVIEW ALL-STARS	10,000	-	8,000
20-558	UMPIRE FEES	26,000	-	24,000
20-565	BANK CHARGES	500	-	500
20-566	CREDIT CARD PROCESSING FEES	2,500	-	2,500
20-568	SPORTS INSURANCE	3,000	-	3,000
20-569	SPORT TROPHIES	6,500	-	6,000
20-577	REFUNDS	1,200	-	1,200
20-597	URBAN COUNTY PAYMENT	38,000	-	38,000
20-599	MISCELLANEOUS	20	-	20
TOTAL OPERATING EXPENDITURES		\$ 194,120	\$ -	\$ 128,120
TOTAL OPERATIONAL EXPENDITURES		\$ 323,261	\$ -	\$ 258,763
CAPITAL (PRINCIPAL ONLY) EXPENDITURES				
20-543	LOAN PRINCIPAL	-	-	-
20-544	LOAN INTEREST	-	-	-
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -
TOTAL PARKS & RECREATION EXPENDITURES		\$ 323,261	\$ -	\$ 258,763

CITY MANAGER - 22 (AUTHORITY: CHARTER (IMPLIED))				
PERSONNEL EXPENDITURES (FT 1, PT 0)				
22-500	SALARIES/CONSULTING SERVICES	\$ 159,720	\$ -	\$ 115,000
22-500	HAZARD PAY STIPEND	200	-	
22-500	PAYROLL TAXES (FICA)	12,234	-	8,033
22-522	TWC PAYROLL TAXES (Unemployment)	162	-	
22-524	HEALTH INSURANCE	8,969	-	5,475
22-569	RETIREMENT	3,678	-	2,184
TOTAL PERSONNEL EXPENDITURES		\$ 184,963	\$ -	\$ 130,692
OPERATING EXPENDITURES				
22-508	TRAVEL/TRAINING	\$ 5,000	\$ -	\$ 5,000
TOTAL OPERATING EXPENDITURES		\$ 5,000	\$ -	\$ 5,000
TOTAL OPERATIONAL EXPENDITURES		\$ 189,963	\$ -	\$ 135,692
CAPITAL (PRINCIPAL ONLY) EXPENDITURES				
		\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -
TOTAL CITY MANAGER EXPENDITURES		\$ 189,963	\$ -	\$ 135,692

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET

CITY SECRETARY - 25 (AUTHORITY: CHARTER (IMPLIED))				
PERSONNEL EXPENDITURES (FT 1, PT 0)				
25-500	SALARIES	\$ 58,195	\$ -	\$ 59,941
25-500	HAZARD PAY STIPEND	200	-	
25-501	PAYROLL TAXES (FICA)	4,467	-	4,585
25-522	TWC PAYROLL TAXES (Unemployment)	162	-	
25-524	HEALTH INSURANCE	4,484	-	5,475
25-569	RETIREMENT	1,342	-	1,247
TOTAL PERSONNEL EXPENDITURES		\$ 68,850	\$ -	\$ 71,248
OPERATING EXPENDITURES				
25-503	OFFICE SUPPLIES	800	-	-
25-507	DUES & SUBSCRIPTIONS	2,400	-	2,400
25-508	TRAVEL/TRAINING	4,200	-	3,500
25-516	MOBILE PHONES	-	-	-
25-518	PASSPORT SUPPLIES	\$ 2,330	\$ -	\$ 2,330
25-592	ELECTION EXP	-	-	20,000
25-599	MISCELLANEOUS	100	-	100
TOTAL OPERATING EXPENDITURES		\$ 9,830	\$ -	\$ 28,330
TOTAL EXPENDITURES		\$ 78,680	\$ -	\$ 99,578
CAPITAL (PRINCIPAL ONLY) EXPENDITURES				
		\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -
TOTAL CITY SECRETARY EXPENDITURES		\$ 78,680	\$ -	\$ 99,578

CITY ATTORNEY - 26 (AUTHORITY: ORDINANCE)				
OPERATING EXPENDITURES				
26-518	CITY ATTORNEY CONTRACT	\$ 54,000	\$ -	\$ 54,000
26-518	SPECIAL COUNSEL	-	-	-
TOTAL OPERATING EXPENDITURES		\$ 54,000	\$ -	\$ 54,000
TOTAL CITY ATTORNEY EXPENDITURES		\$ 54,000	\$ -	\$ 54,000

HUMAN RESOURCES - 27 (AUTHORITY: ORDINANCE)				
PERSONNEL EXPENDITURES (FT 1, PT 0)				
27-500	SALARIES	\$ 48,925	\$ -	\$ 50,393
27-501	PAYROLL TAXES (FICA)	3,743	-	3,855
27-522	TWC PAYROLL TAXES (Unemployment)	162	-	
27-524	HEALTH INSURANCE	4,484	-	5,475
27-569	RETIREMENT	1,125	-	1,048
TOTAL PERSONNEL EXPENDITURES		\$ 58,439	\$ -	\$ 60,771
OPERATING EXPENDITURES				
27-503	OFFICE EQUIPMENT	100	-	100
27-507	PROFESSIONAL ASSOCIATION DUES	500	-	500
27-508	TRAVEL/TRAINING	2,000	-	2,000
27-509	EMPLOYEE RELATIONS/TEAM BUILDING	1,800	-	1,800
27-510	SERVICE AWARDS	100	-	100
27-516	MOBILE PHONES	-	-	-
27-539	MISCELLANEOUS	100	-	100
TOTAL OPERATING EXPENDITURES		\$ 4,600	\$ -	\$ 4,600
TOTAL EXPENDITURES		\$ 63,039	\$ -	\$ 65,371
CAPITAL (PRINCIPAL ONLY) EXPENDITURES				
		\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -
TOTAL HUMAN RESOURCES EXPENDITURES		\$ 63,039	\$ -	\$ 65,371

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET
CITY ENGINEER - 28 (AUTHORITY: ORDINANCE)				
OPERATING EXPENDITURES				
28-518	CITY ENGINEER CONTRACT	\$ 80,000	\$ -	\$ 80,000
TOTAL OPERATING EXPENDITURES		\$ 80,000	\$ -	\$ 80,000
TOTAL EXPENDITURES		\$ 80,000	\$ -	\$ 80,000
TOTAL CITY ENGINEER EXPENDITURES		\$ 80,000	\$ -	\$ 80,000
EMERGENCY MEDICAL SERVICES (EMS) - 85				
PERSONNEL EXPENDITURES (FT 6, PT 0)				
85-500	SALARIES	\$ 221,000	\$ -	\$ 221,000
85-500	AUTOMATIC OVERTIME	32,778	-	23,298
85-500	OVERTIME WAGES	5,000	-	5,000
85-500	STIPENDS	12,000	-	12,000
85-500	HAZARD PAY STIPEND	3,000	-	
85-501	PAYROLL TAXES (FICA)	\$ 20,944	-	\$ 19,989
85-522	TWC PAYROLL TAXES (Unemployment)	972	-	
85-524	HEALTH INSURANCE	26,906	-	32,850
85-569	RETIREMENT	6,290	\$ -	5,331
TOTAL PERSONNEL EXPENDITURES		\$ 328,890	\$ -	\$ 319,469
OPERATING EXPENDITURES				
85-512	FUEL/GAS	\$ 10,000	\$ -	\$ 10,000
85-541	MEDICAL EQUIPMENT	5,000	-	5,000
85-546	MEDICAL DIRECTOR	12,000	-	12,000
85-571	EMS COLLECTION FEES	50,000	-	50,000
85-598	AMBULANCE SUPPLIES	25,000	-	25,000
TOTAL OPERATING EXPENDITURES		\$ 102,000	\$ -	\$ 102,000
TOTAL EXPENDITURES		\$ 430,890	\$ -	\$ 421,469
CAPITAL (PRINCIPAL ONLY) EXPENDITURES				
85-542	INTEREST	10,897	-	-
85-543	PRINCIPAL-AMBULANCE 1	13,999	-	-
85-543	PRINCIPAL-AMBULANCE 2	31,899	-	-
TOTAL CAPITAL EXPENDITURES		\$ 56,795	\$ -	\$ -
TOTAL EMS EXPENDITURES		\$ 487,684	\$ -	\$ 421,469
TOTAL REVENUES BY DEPARTMENT		\$ 6,674,241	\$ -	\$ 6,726,707
TOTAL EXPENDITURES BY DEPARTMENT		5,830,485	-	5,899,081
REVENUES OVER (UNDER) EXPENDITURES		\$ 843,756	\$ -	\$ 827,627
GENERAL FUND RESERVE AT 0.0%		\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURES		\$ 843,755	\$ -	\$ 827,627
NET SURPLUS (DEFICIT)		\$ 1	\$ -	\$ (0)

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET
EXPENDITURES BY DEPARTMENT				
01	ADMINISTRATION	\$ 824,964	\$ -	\$ 909,371
02	PUBLIC WORKS	649,515	-	568,834
03	POLICE	1,589,383	-	1,634,494
04	PLANNING/CODE ENFORCEMENT	102,912	-	182,153
05	MUNICIPAL COURT	279,606	-	318,580
06	CITY TAX COLLECTOR	48,500	-	48,500
09	FINANCE	155,682	-	167,551
12	FIRE	918,841	-	913,475
15	CITY COUNCIL	41,250	-	41,250
20	PARKS & RECREATION	323,261	-	258,763
22	CITY MANAGER	189,963	-	135,692
25	CITY SECRETARY	78,680	-	99,578
26	CITY ATTORNEY	54,000	-	54,000
27	HUMAN RESOURCES	63,039	-	65,371
28	CITY ENGINEER	80,000	-	80,000
85	EMERGENCY MEDICAL SERVICES	430,890	-	421,469
TOTAL DEPARTMENTAL EXPENDITURES		\$ 5,830,485	\$ -	\$ 5,899,081
CAPITAL (PRINCIPAL ONLY) EXPENDITURES BY DEPARTMENT				
01	ADMINISTRATION	\$ 308,956	\$ -	\$ 706,930
02	PUBLIC WORKS	387,800	-	50,000
03	POLICE	-	-	-
04	PLANNING/CODE ENFORCEMENT	-	-	-
05	MUNICIPAL COURT	-	-	-
06	CITY TAX COLLECTOR	-	-	-
09	FINANCE	3,571	-	-
12	FIRE	86,634	-	70,697
15	CITY COUNCIL	-	-	-
20	PARKS & REC	-	-	-
22	CITY MANAGER	-	-	-
25	CITY SECRETARY	-	-	-
26	CITY ATTORNEY	-	-	-
27	HUMAN RESOURCES	-	-	-
28	CITY ENGINEER	-	-	-
85	EMERGENCY MEDICAL SERVICES	56,795	-	-
TOTAL CAPITAL EXPENDITURES BY DEPARTMENT		\$ 843,755	\$ -	\$ 827,627
REVENUES OVER (UNDER) EXPENDITURES		\$ 843,756	\$ -	\$ 827,627
CAPITAL EXPENDITURES		(843,755)	-	(827,627)
GENERAL FUND RESERVE AT 5.0%		-	-	-
NET SURPLUS (DEFICIT)		\$ 1	\$ -	\$ (0)

Part IV: Public Utility Fund

		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		Current Amended Budget	NEW AMENDMENTS	PROPOSED BUDGET
SOLID WASTE ENTERPRISE FUND				
OPERATING REVENUES				
70-403	REPUBLIC SERVICE FRANCHISE	68,469	-	68,469
70-455	AGUA SOLID WASTE COLLECTION REVENUE	\$ 896,229	\$ -	\$ 195,000
70-455	HIDALGO M.U.D. #1SOLID WASTE COLLECTION REVENUE	55,355	-	12,650
	CITY HALL SOLID WASTE COLLECTIONS			\$ 740,000
	LATE FEES			50,000
	OTHER ASSOCIATED FEES			\$ 1,000
70-455	ADMINISTRATION FEE		-	60,000
TOTAL OPERATING REVENUES		\$ 1,020,053	\$ -	\$ 1,127,119
PERSONNEL EXPENDITURES (FT 1, PT 0)				
70-500	SALARIES	\$ 20,800	\$ -	\$ 68,880
70-500	HAZARD PAY STIPEND	200	-	
70-501	PAYROLL TAXES (FICA)	1,606	-	5,269
70-522	TWC PAYROLL TAXES (Unemployment)	162	-	
70-524	HEALTH INSURANCE	4,484	-	12,775
70-569	RETIREMENT	483	-	1,433
TOTAL PERSONNEL EXPENDITURES		\$ 27,735	\$ -	\$ 88,357
OPERATING EXPENDITURES				
70-514	SOLID WASTE COLLECTION EXPENDITURES	852,000	-	882,000
70-557	TRASH REFUNDS	120	-	1,000
	ADMINISTRATIVE & CLERICAL SUPPORT	57,494	-	103,162
70-515	AGUA S.U.D. BILLING FEES	78,096	-	12,000
70-516	HIDALGO M.U.D. BILLING FEES	4,608	-	1,100
	PRINTER MAINTENANCE			1,000
	BILLING CARDSTOCK			4,000
	POSTAGE			26,000
	DUES/SUBSCRIPTIONS			500
	MISCELLANEOUS			1,000
	SUPPLIES			1,000
	TRAINING			1,000
	UNCOLLECTABLE GARBAGE FEES			5,000
TOTAL OPERATING EXPENDITURES		\$ 992,318	\$ -	\$ 1,038,762
TOTAL SOLID WASTE EXPENDITURES		\$ 1,020,053	\$ -	\$ 1,127,119
REVENUES OVER (UNDER) EXPENDITURES		\$ (0)	\$ -	\$ (0)

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

Part V: Capital Program

The Capital Improvement Program (CIP) for Fiscal Years 2021-2026 identifies \$8.1 million proposed capital expenditures for FY 2021. However, this proposed budget does not provide funding for any capital expenditures.

		FISCAL YEAR 2018-2019		FISCAL YEAR 2019-2020		FISCAL YEAR 2020-2021
		AMENDED BUDGET 03/26/2019	FINAL BUDGET 2019	FINAL BUDGET 2020		PROPOSED BUDGET
CAPITAL (PRINCIPAL ONLY) EXPENDITURES BY DEPARTMENT						
01	ADMINISTRATION	\$ 150,562	\$ -		\$ 308,956	\$ 706,930
02	PUBLIC WORKS	356,400	-		387,800	50,000
03	POLICE	38,000	-		-	-
04	PLANNING/CODE ENFORCEMENT	-	-		-	-
05	MUNICIPAL COURT	-	-		-	-
06	CITY TAX COLLECTOR	-	-		-	-
09	FINANCE	-	-		3,571	
12	FIRE	118,676	-		113,234	70,697
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	165,000	-		56,795	
TOTAL CAPITAL EXPENDITURES BY DEPARTMENT		\$ 828,638	\$ -		\$ 870,355	\$ 827,627

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 2020 - 2021
 AS OF SEPTEMBER 17, 2019

DESCRIPTION	AUTHORITY SOURCE	FY 2020 FEE	FY 2021 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	
FDC Line Installation Permit	ORD. 2013-14	\$50	
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	
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	
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		\$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	\$75	
Underground Storage Tank Insp.	ORD. 2013-14	\$75.00 per Tank	
(Installing, Interior Lining, Inserting or Removal)	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		
Duplicate Permits	ORD. 2013-14	\$5	
Preliminary Plan Review, Per Hour	ORD. 2013-14	\$75	
2nd Reinspection	ORD. 2013-14	\$30	
PLANNING DEPARTMENT			
Residential Building Permit			
Residential New Construction (Total Square Footage)	ORD. 2019-11-O	\$50 plus \$0.16/sq ft	
Non Residential Building Permit			
Non Residential New Construction (Total Valuation)			
\$100 - \$1,000	ORD. 2019-11-O	\$50	
\$1,000 - \$50,000	ORD. 2019-11-O	\$50 for 1st \$1,000 plus \$5.00 for each additional \$1,000 or fraction thereof	
\$50,001 - \$100,000	ORD. 2019-11-O	\$275 for 1st \$50,000 plus \$4.00 for each additional \$1,000 or fraction thereof	
\$100,001 - \$500,000	ORD. 2019-11-O	\$475 for 1st \$100,000 plus \$3.00 for each additional \$1,000 or fraction thereof	
\$500,001 - \$1,000,000	ORD. 2019-11-O	\$1,675 for 1st \$500,000 plus \$2.00 for each additional \$1,000 or fraction thereof	
\$1,000,001 and above	ORD. 2019-11-O	\$2,675 for 1st \$1,000,000 plus \$1.00 for each additional \$1,000 or fraction thereof	
Valuation Cost per Square Foot for Commercial Construction	ORD. 2019-11-O	\$89	
Residential/Commercial Building Permits	ORD. 89-4		
1) Storage Room (200 sq. ft or less) =		\$30 plus 0.10/sq ft	
Storage room (201 sq. ft or more) =		\$30 plus 0.10/sq ft	
2) Driveway (400 sq. ft or less) =		\$30 plus 0.10/sq ft	
Driveway (401 sq. ft or more) =		\$30 plus 0.10/sq ft	
3) Fence (\$500 value or less) =		\$30 plus 0.20/linear ft	
Fence (\$500 value or less) =		\$30 plus 0.20/linear ft	
4) Swimming Pool =		\$75	
5) Carport/Porch/Patio	ORD. 2019-11-O	\$30 plus 0.10/sq ft	
Additions/Remodeling		\$50 plus .10 X Sq Ft	
Permit Renewal		Based on Percent Project Complete	
Electrical Permits			
1) T-POLE =		\$25	
2) Working Clearance =		\$100	
3) Service Switch =		\$30	
4) Electrical		\$30 plus \$5 per circuit	
5) Mobile Home SVC =		\$33	
6) Electrical Sign =		\$83	
7) 110 Plugs			

DESCRIPTION	AUTHORITY SOURCE	FY 2020 FEE	FY 2021 FEE*
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	
11) Solar Panel		\$100	
Mechanical Permits			
Valuation amount less than or equal to \$1,000 =		\$30 plus \$20 for 1 ton plus \$15/additional ton	
Valuation amount greater than \$1,000 =		\$27.50 + \$22.00 (Issuance Fee)	
Plumbing Permits			
1) Sewer Extension =		\$5.50 ea.	
2) Water Piping =		\$5.50 ea.	
3) Water Lines =		\$5.50 ea.	
4) Fixtures =		\$30 plus \$5/fixture or repair	
5) Water Heaters =		30	
6) Car Wash Mud Trap Drain =		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		\$100 plus notification and asbestos report	
Business License Permit		100	
Business License Permit Annual Renewal		100	
Building Contractor License		100	
Building Contractor License Annual Renewal		50	
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	
Inspection Fee	ORD.2019-11-O	\$50	
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			
Subdivision Application		\$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	\$10 per Day	
Health Permit (1-10 Employees)		\$100	
Health Permit (10+ Employees)		\$150	
Conditional Use Permit	ORD. 2013-05	\$350	
Rezoning		\$350	
Pet Registration Fee		\$5 sterilized, \$15 nonsterilized	
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	

DESCRIPTION	AUTHORITY SOURCE	FY 2020 FEE	FY 2021 FEE*
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	
No Seat Belt Driver		\$212	
Open Bed Under (18)		\$252	
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-Poss/Pur/Consum/Recpt By Minor		\$302	
Transport Loose Material/Unsecure Load		\$500	
Truck Route		\$206	
Turn When Unsafe		\$176	
Unrestrained Child (4-17) Years of Age		\$212	
Unrestrained Child (4 Years/ Or Under)		\$212	
Unsafe Start		\$302	
Unlawful 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. 2018-08-0	\$100	
Annual Inspection Fee - Per Wrecker Unit	Ord. 2018-08-0	\$35	
Government Entity/Law Enforcement Fee	Ord. 2018-08-0	\$15	
Stored/Abandoned Fee	Ord. 2018-08-0		
(Only Applicable to Wrecker Companies within Incorporated City Limits)			
Late Fee	Ord. 2018-08-0	\$50	
(Charged only if renewal of permit is not postmarked by midnight January 31)			
Other			

DESCRIPTION	AUTHORITY SOURCE	FY 2020 FEE	FY 2021 FEE*
Accident Reports		\$6	
Fingerprints		\$6	
Parks & Recreation			
Pavilion Rental		\$375	

DESCRIPTION	AUTHORITY SOURCE	FY 2020 FEE	FY 2021 FEE*
Public Works			
Solid Waste			
Set Up Fee		6	
Modification Fee		3	
Reinstatement Fee		7.5	
Residential			
One (1) Cart		\$22.00	
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.	
Back Hoe	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. 2018-08-0	\$0.05 Per Day Up To \$10.00	
Lost or Damaged Material	Ord. 2018-08-0	Replacement Cost Plus \$2.50 Handling Fee	
Replacement Library Cards	Ord. 2018-08-0	\$2	
Paper and Printouts	Ord. 2018-08-0	\$0.10 Per Copy	
Color Printouts	Ord. 2018-08-0	\$1 Per Page	
Photocopies	Ord. 2018-08-0	\$0.15 Per Copy	

*2020 Fees remain in effect in FY2021 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
2021 EMPLOYEE SALARY SCHEDULE
FINANCE DEPARTMENT
October 1, 2021**

SLOT NUMBER	TITLE	FY 20-21 BASE SALARY	FY 20-21 ACTUAL BASE SALARY	FY 20-21 PROPOSED INCREASE	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL BUDGETED ANNUAL SALARY	TMRS	Payroll Taxes	Health Insurance	Life Insurance
ADMINISTRATION (1 FT, 0 PT)											
1	City Manager	\$ 115,000	\$ 105,000		\$ -	\$ -	\$ 115,000	\$ 2,184	\$ 8,033	\$ 5,475	\$ 68
2	Administrative Coordinator	\$ 44,720	\$ 43,400		\$ -	\$ -	\$ 44,720	\$ 903	\$ 3,320	\$ 5,475	\$ 68
Total City Manager		\$ 159,720	\$ -	\$ -	\$ -	\$ -	\$ 159,720	\$ 3,087	\$ 11,353	\$ 10,950	\$ 137

SLOT NUMBER	TITLE	FY 20-21 BASE SALARY	FY 20-21 ACTUAL BASE SALARY	FY 20-21 PROPOSED INCREASE	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL BUDGETED ANNUAL SALARY	TMRS	Payroll Taxes	Health Insurance	Life Insurance
PUBLIC WORKS (11 FT, 1 PT)											
1	Director	27,500	\$ -	\$ (7,500.00)	-	\$ -	\$ 20,000	\$ 416	\$ 1,530	\$ 1,825	\$ -
2	Interim Director/Supervisor	40,268	\$ -	\$ 1,208.04	-	-	\$ 41,476	\$ 863	\$ 3,173	\$ 5,475	\$ 68
3	Maintenance Worker	38,192	\$ -	\$ 1,266.00	18.97	-	\$ 39,458	\$ 821	\$ 3,019	\$ 5,475	\$ 68
4	Maintenance Worker	24,939	\$ -	\$ 748.80	12.35	-	\$ 25,688	\$ 534	\$ 1,965	\$ 5,475	\$ 68
5	Maintenance Worker Part-time	13,650	\$ -	\$ 405.60	9.01	-	\$ 14,056	\$ -	\$ 1,075	\$ -	\$ -
6	Maintenance Worker	24,939	\$ -	\$ 748.80	12.35	-	\$ 25,688	\$ 534	\$ 1,965	\$ 5,475	\$ 68
7	Maintenance Worker	24,939	\$ -	\$ 748.80	12.35	-	\$ 25,688	\$ 534	\$ 1,965	\$ 5,475	\$ 68
8	Maintenance Worker										
9	Maintenance Worker II	27,019	\$ -	\$ 811.00	13.38	-	\$ 27,830	\$ 579	\$ 2,129	\$ 5,475	\$ 68
10	Maintenance Worker	24,939	\$ -	\$ 748.80	12.35	-	\$ 25,688	\$ 534	\$ 1,965	\$ 5,475	\$ 68
11	Maintenance Worker	21,320	\$ -	\$ 645.00	10.56	-	\$ 21,965	\$ 457	\$ 1,680	\$ 5,475	\$ 68
12	Maintenance Worker	22,880	\$ -	\$ 686.00	11.33	-	\$ 23,566	\$ 490	\$ 1,803	\$ 5,475	\$ 68
Total Public Works		\$ 290,585	\$ -	\$ 517	\$ -	\$ -	\$ 291,102	\$ 5,763	\$ 22,269	\$ 51,101	\$ 616

SLOT NUMBER	TITLE	FY 20-21 BASE SALARY	FY 20-21 ACTUAL BASE SALARY	FY 20-21 PROPOSED INCREASE	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL BUDGETED ANNUAL SALARY	TMRS	Payroll Taxes	Health Insurance	Life Insurance
POLICE DEPARTMENT ADMINISTRATION (34 FT, 2 PT)											
1	Chief of Police	\$ 65,000	\$ -	\$ 1,950	\$ 31.25	\$ 2,000	\$ 68,950	\$ 1,434	\$ 5,275	\$ 5,475	\$ 68
2	Lieutenant	49,754	\$ -	\$ -	23.92	4,000	\$ 53,754	\$ 1,118	\$ 4,112	\$ 5,475	\$ 68
3	Lieutenant	49,754	\$ -	\$ -	23.92	7,500	\$ 57,254	\$ 1,191	\$ 4,380	\$ 5,475	\$ 68
4	Front Desk Clerk	22,880	\$ -	\$ 2,080	12.00	-	\$ 24,960	\$ 519	\$ 1,909	\$ 5,475	\$ 68
5	Booking Officer/Admin Clerk	24,003	\$ -	\$ 3,079	13.02	-	\$ 27,082	\$ 563	\$ 2,072	\$ 5,475	\$ 68
6	Communications Officer	24,003	\$ -	\$ 3,079	13.02	1,000	\$ 28,082	\$ 584	\$ 2,148	\$ 5,475	\$ 68
7	Communications Officer	27,082	\$ -	\$ -	13.02	1,000	\$ 28,082	\$ 584	\$ 2,148	\$ 5,475	\$ 68
8	Communications Officer	27,082	\$ -	\$ -	13.02	1,000	\$ 28,082	\$ 584	\$ 2,148	\$ 5,475	\$ 68
9	Communications Officer	27,082	\$ -	\$ -	13.02	1,000	\$ 28,082	\$ 584	\$ 2,148	\$ 5,475	\$ 68
10	Communications Officer	27,082	\$ -	\$ -	13.02	1,000	\$ 28,082	\$ 584	\$ 2,148	\$ 5,475	\$ 68
11	Communications Officer	24,003	\$ -	\$ 3,079	13.02	1,000	\$ 28,082	\$ 584	\$ 2,148	\$ 5,475	\$ 68
12	Communications Officer		\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
13	Communications Officer	27,082	\$ -	\$ -	13.02	1,000	\$ 28,082	\$ 584	\$ 2,148	\$ 5,475	\$ 68
14	Communications Officer		\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
15	Corporal	43,805	\$ -	\$ -	21.06	3,500	\$ 47,305	\$ 984	\$ 3,619	\$ 5,475	\$ 68
16	Crime Victim Liaison	36,050	\$ -	\$ -	17.33	-	\$ 36,050	\$ 750	\$ 2,758	\$ 5,475	\$ 68
17	Investigator Sergeant	45,968	\$ -	\$ -	22.10	3,000	\$ 48,968	\$ 1,019	\$ 3,746	\$ 5,475	\$ 68
18	Investigator	41,829	\$ -	\$ -	20.11	500	\$ 42,329	\$ 880	\$ 3,238	\$ 5,475	\$ 68
19	Investigator	41,829	\$ -	\$ -	20.11	1,000	\$ 42,829	\$ 891	\$ 3,276	\$ 5,475	\$ 68
20	Investigator	41,829	\$ -	\$ -	20.11	500	\$ 42,329	\$ 880	\$ 3,238	\$ 5,475	\$ 68
21	Investigator	41,829	\$ -	\$ -	20.11	1,000	\$ 42,829	\$ 891	\$ 3,276	\$ 5,475	\$ 68
22*	Patrol Officer Supervisor Corporal	43,805	\$ -	\$ -	21.06	1,500	\$ 45,305	\$ 942	\$ 3,466	\$ 5,475	\$ 68
23*	Patrol Officer Sergeant	45,968	\$ -	\$ -	22.10	500	\$ 46,468	\$ 967	\$ 3,555	\$ 5,475	\$ 68
24*	Patrol Officer	39,541	\$ -	\$ -	19.01	500	\$ 40,041	\$ 833	\$ 3,063	\$ 5,475	\$ 68
25*	Patrol Officer	39,541	\$ -	\$ -	19.01	500	\$ 40,041	\$ 833	\$ 3,063	\$ 5,475	\$ 68
26*	Patrol Officer	39,541	\$ -	\$ -	19.01	3,500	\$ 43,041	\$ 895	\$ 3,293	\$ 5,475	\$ 68
27*	Patrol Officer	39,541	\$ -	\$ -	19.01	500	\$ 40,041	\$ 833	\$ 3,063	\$ 5,475	\$ 68
28*	Patrol Officer	39,541	\$ -	\$ -	19.01	500	\$ 40,041	\$ 833	\$ 3,063	\$ 5,475	\$ 68
29*	Patrol Officer	39,541	\$ -	\$ -	19.01	500	\$ 40,041	\$ 833	\$ 3,063	\$ 5,475	\$ 68
30	Patrol Officer	39,541	\$ -	\$ -	19.01	2,500	\$ 42,041	\$ 874	\$ 3,216	\$ 5,475	\$ 68

31	Patrol Officer	39,541	\$	\$	19.01	500	\$ 40,041	\$ 833	\$ 3,063	\$ 5,475	\$ 68	
32	Patrol Officer	39,541	\$	\$	19.01	500	\$ 40,041	\$ 833	\$ 3,063	\$ 5,475	\$ 68	
33	Patrol Officer	39,541	\$	\$	19.01		\$ 39,541	\$ 822	\$ 3,025	\$ 5,475	\$ 68	
34	Patrol Officer	36,733	\$	\$ 2,808	17.66		\$ 39,541	\$ 822	\$ 3,025	\$ 5,475	\$ 68	
35	Part-Time Patrol Officer	27,550	\$	\$ 2,106	13.25		\$ 29,656	\$ -	\$ 2,269	\$ -	\$ -	
36	Part-Time Patrol Officer	27,550	\$	\$ 2,106	13.25		\$ 29,656	\$ -	\$ 2,269	\$ -	\$ -	
37	Patrol Officer Corporal	43,805	\$ 41,829		21.06	1,000	\$ 44,805	\$ 932	\$ 3,428	\$ 5,475	\$ 68	
Total Police Department		\$ 1,308,767		\$ 20,287			\$ 42,500	\$ 1,371,554	\$ 27,295	\$ 104,924	\$ 180,677	\$ 2,257

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

SLOT NUMBER	TITLE	FY 20-21 BASE SALARY	FY 20-21 ACTUAL BASE SALARY	FY 20-21 PROPOSED INCREASE	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL BUDGETED ANNUAL SALARY	TMRS	Payroll Taxes	Health Insurance	Life Insurance
PLANNING/CODE ENFORCEMENT (2 FT, 0 PT)											
1	Director	\$ 27,500	\$ -	\$ (7,500)	\$ -	\$ -	20,000	\$ 416	\$ 1,530	\$ 1,825	\$ 68
2	Supervisor	24,960	\$ -	\$ 2,080	\$ 13.00	\$ -	27,040	\$ 562	\$ 2,069	\$ 5,475	\$ 68
3	Code Enforcement/Animal Control	27,040	\$ -	\$ 811	\$ 13.39	\$ -	27,851	\$ 579	\$ 2,131	\$ 5,475	\$ 68
Total Planning/Code Enforcement		\$ 79,500	\$ -	\$ (4,609)		\$ -	\$ 74,891	\$ 1,558	\$ 5,729	\$ 12,775	\$ 205

SLOT NUMBER	TITLE	FY 20-21 BASE SALARY	FY 20-21 ACTUAL BASE SALARY	FY 20-21 PROPOSED INCREASE	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL BUDGETED ANNUAL SALARY	TMRS	Payroll Taxes	Health Insurance	Life Insurance
MUNICIPAL COURT (2 FT, 0 PT)											
1	Court Administrator	\$ 35,000	\$ 568	\$ 1,050	\$ -	\$ -	36,618	\$ 762	\$ 2,801	\$ 5,475	\$ 68
2	Court Clerk	27,914	\$ -	\$ 837.41	\$ 13.42	-	28,751	\$ 598	\$ 2,199	\$ 5,475	\$ 68
Total Municipal Court		\$ 62,914	\$ 568	\$ 1,887		\$ -	\$ 65,369	\$ 1,360	\$ 5,001	\$ 10,950	\$ 137

SLOT NUMBER	TITLE	FY 20-21 BASE SALARY	FY 20-21 ACTUAL BASE SALARY	FY 20-21 PROPOSED INCREASE	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL BUDGETED ANNUAL SALARY	TMRS	Payroll Taxes	Health Insurance	Life Insurance
FINANCE (2 FT, 0 PT)											
1	Finance Director	\$ 75,405	\$ -	\$ (2,732)	\$ -	\$ -	\$ 72,673	\$ 1,512	\$ 5,560	\$ 5,475	\$ 68
2	Finance Clerk	31,034	\$ 36,025.60	\$ 1,080.77	\$ 17.84	\$ -	37,106	\$ 772	\$ 2,839	\$ 5,475	\$ 68
Total Finance		\$ 106,439		\$ (1,651)		\$ -	\$ 109,780	\$ 2,283	\$ 8,398	\$ 10,950	\$ 137

SLOT NUMBER	TITLE	FY 20-21 BASE SALARY	FY 20-21 ACTUAL BASE SALARY	FY 20-21 PROPOSED INCREASE	BASE HOURLY RATE	AUTO O/T	ANNUAL STIPEND PAY	TOTAL BUDGETED ANNUAL SALARY	TMRS	Payroll Taxes	Health Insurance	
FIRE/EMS DEPARTMENT (21 FT, 1 PT)												
FIRE (15 FT, 1PT)												
1	Fire Chief	\$ 67,980	\$ -	\$ 12,539	\$ -	\$ -	-	80,519	\$ 1,675	\$ 6,160	\$ 5,475	
2	Asst. Fire Chief	41,202		2,500	21.01		2,500	46,202	\$ 961	\$ 3,534	\$ 5,475	
3	Captain	41,202			14.95	4,216	2,700	48,118	\$ 1,001	\$ 3,681	\$ 5,475	
4	Captain	41,202			14.95	4,679	3,700	49,581	\$ 1,031	\$ 3,793	\$ 5,475	
5	Captain	41,202			14.95	4,141	1,700	47,043	\$ 978	\$ 3,599	\$ 5,475	
6	Leutenant	37,000			13.43	4,543	6,500	48,043	\$ 999	\$ 3,675	\$ 5,475	
7	Leutenant	37,000			13.43	3,786	1,200	41,986	\$ 873	\$ 3,212	\$ 5,475	
8	Leutenant	37,000			13.43	4,202	1,200	42,402	\$ 882	\$ 3,244	\$ 5,475	
9	Firefighter/Paramedic	40,000			14.51	4,093	3,000	47,093	\$ 980	\$ 3,603	\$ 5,475	
10	Firefighter/Paramedic	40,000			14.51	4,543	5,000	49,543	\$ 1,030	\$ 3,790	\$ 5,475	
11	Firefighter/Paramedic	40,000			14.51	4,020	3,000	47,020	\$ 978	\$ 3,597	\$ 5,475	
12	Firefighter/EMT-I	35,000			12.70	3,581	1,000	39,581	\$ 823	\$ 3,028	\$ 5,475	
13	Firefighter/EMT-B	35,000			12.70	3,518	700	39,218	\$ 816	\$ 3,000	\$ 5,475	
14	EMT-B	30,000			10.89	3,015	700	33,715	\$ 701	\$ 2,579	\$ 5,475	
15	Part-Time VOL/Asst. Chief	6,306			9.90		-	6,306	\$ -	\$ 482	\$ -	
Total Fire		\$ 570,094		\$ 15,039			\$ 48,338	\$ 32,900	\$ 666,371	\$ 13,729	\$ 50,977	\$ 76,651
EMS (6 FT)												
16	Paramedic	40,000			14.51	4,543	3,000	47,543	\$ 989	\$ 3,637	\$ 5,475	
17	Paramedic	40,000			14.51	4,020	3,000	47,020	\$ 978	\$ 3,597	\$ 5,475	
18	Paramedic	40,000			14.51	4,093	3,000	47,093	\$ 980	\$ 3,603	\$ 5,475	
19	Firefighter/EMT-I	35,000			10.89	3,518	1,000	39,518	\$ 822	\$ 3,023	\$ 5,475	
20	EMT-I	33,000			10.89	3,748	1,000	37,748	\$ 785	\$ 2,888	\$ 5,475	
21	EMT-I	33,000			10.89	3,377	1,000	37,377	\$ 777	\$ 2,859	\$ 5,475	
Total EMS		\$ 221,000					\$ 23,298	\$ 12,000	\$ 256,298	\$ 5,331	\$ 19,607	\$ 32,850
Total FIRE/EMS		\$ 791,094					\$ 71,636	\$ 44,900	\$ 922,669	\$ 19,060	\$ 70,584	\$ 109,501

SLOT NUMBER	TITLE	FY 20-21 BASE SALARY	FY 20-21 ACTUAL BASE SALARY	FY 20-21 PROPOSED INCREASE	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL BUDGETED ANNUAL SALARY	TMRS	Payroll Taxes	Health Insurance	Life Insurance
PARKS & RECREATION (1 FT, 4 PT)											
1	Director	\$ 41,200	\$ -	\$ 1,236		\$ -	\$ 42,436	\$ 883	\$ 3,246	\$ 5,475	\$ 68
2	Part-time Program Coordinator	11,565	-		8.50	-	11,565	-	\$ 885	-	-
3	Part-time Clerk	16,224	-	487	10.30	-	16,711	-	\$ 1,278	-	-
4	Part-time Clerk	10,218	-		7.73	-	10,218	-	\$ 782	-	-
5	Part-time Coach	2,624	-		10.00	-	2,624	-	\$ 201	-	-
6	Part-time Clerk	10,400	-		10.00	-	10,400	-	\$ 796	-	-
	Summer Coaches & Staff	21,500	-			-	21,500	-	\$ 1,645	-	-
Total Parks & Recreation		\$ 113,731	\$ -	\$ 1,723		\$ -	\$ 115,453	\$ 883	\$ 8,832	\$ 5,475	\$ 68

SLOT NUMBER	TITLE	FY 20-21 BASE SALARY	FY 20-21 ACTUAL BASE SALARY	FY 20-21 PROPOSED INCREASE	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL BUDGETED ANNUAL SALARY	TMRS	Payroll Taxes	Health Insurance	Life Insurance
CITY SECRETARY (1 FT, 0 PT)											
1	City Secretary	\$ 58,195		\$ 1,746	\$ -	\$ -	\$ 59,941	\$ 1,247	\$ 4,585	\$ 5,475	\$ 68
Total City Secretary		\$ 58,195	\$ -	\$ 1,746		\$ -	\$ 59,941	\$ 1,247	\$ 4,585	\$ 5,475	\$ 68

SLOT NUMBER	TITLE	FY 20-21 BASE SALARY	FY 20-21 ACTUAL BASE SALARY	FY 20-21 PROPOSED INCREASE	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL BUDGETED ANNUAL SALARY	TMRS	Payroll Taxes	Health Insurance	Life Insurance
HUMAN RESOURCES (1 FT, 0 PT)											
1	Human Resources Director	\$ 48,925		\$ 1,468	\$ -	\$ -	\$ 50,393	\$ 1,048	\$ 3,855	\$ 5,475	\$ 68
Total Human Resources		\$ 48,925	\$ -	\$ 1,468		\$ -	\$ 50,393	\$ 1,048	\$ 3,855	\$ 5,475	\$ 68

TOTAL PAYROLL							\$ 3,220,872	\$ 63,583	\$ 245,531	\$ 403,329	\$ 5,062
----------------------	--	--	--	--	--	--	---------------------	------------------	-------------------	-------------------	-----------------

SLOT NUMBER	TITLE	FY 20-21 BASE SALARY	FY 20-21 ACTUAL BASE SALARY	FY 20-21 PROPOSED INCREASE	BASE HOURLY RATE	ANNUAL STIPEND PAY	TOTAL BUDGETED ANNUAL SALARY	TMRS	Payroll Taxes	Health Insurance	Life Insurance
ENTERPRISE FUND (1 FT, 0 PT)											
1	Utility Director	\$ 20,000			\$ 9.62		\$ 20,000	\$ 416	\$ 1,530	\$ 1,825	
2	Utility Clerk	\$ 20,800	\$ -	\$ 2,080	\$ 11.00	\$ -	\$ 22,880	\$ 476	\$ 1,750	\$ 5,475	\$ 68
3	Assitant Planner/Solid Waste Inspector	\$ 24,960	\$ -	\$ 1,040	\$ 12.50	\$ -	\$ 26,000	\$ 541	\$ 1,989	\$ 5,475	\$ 68
Total Enterprise Fund		\$ 65,760	\$ -	\$ 3,120		\$ -	\$ 68,880	\$ 1,433	\$ 5,269	\$ 12,775	\$ 136

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

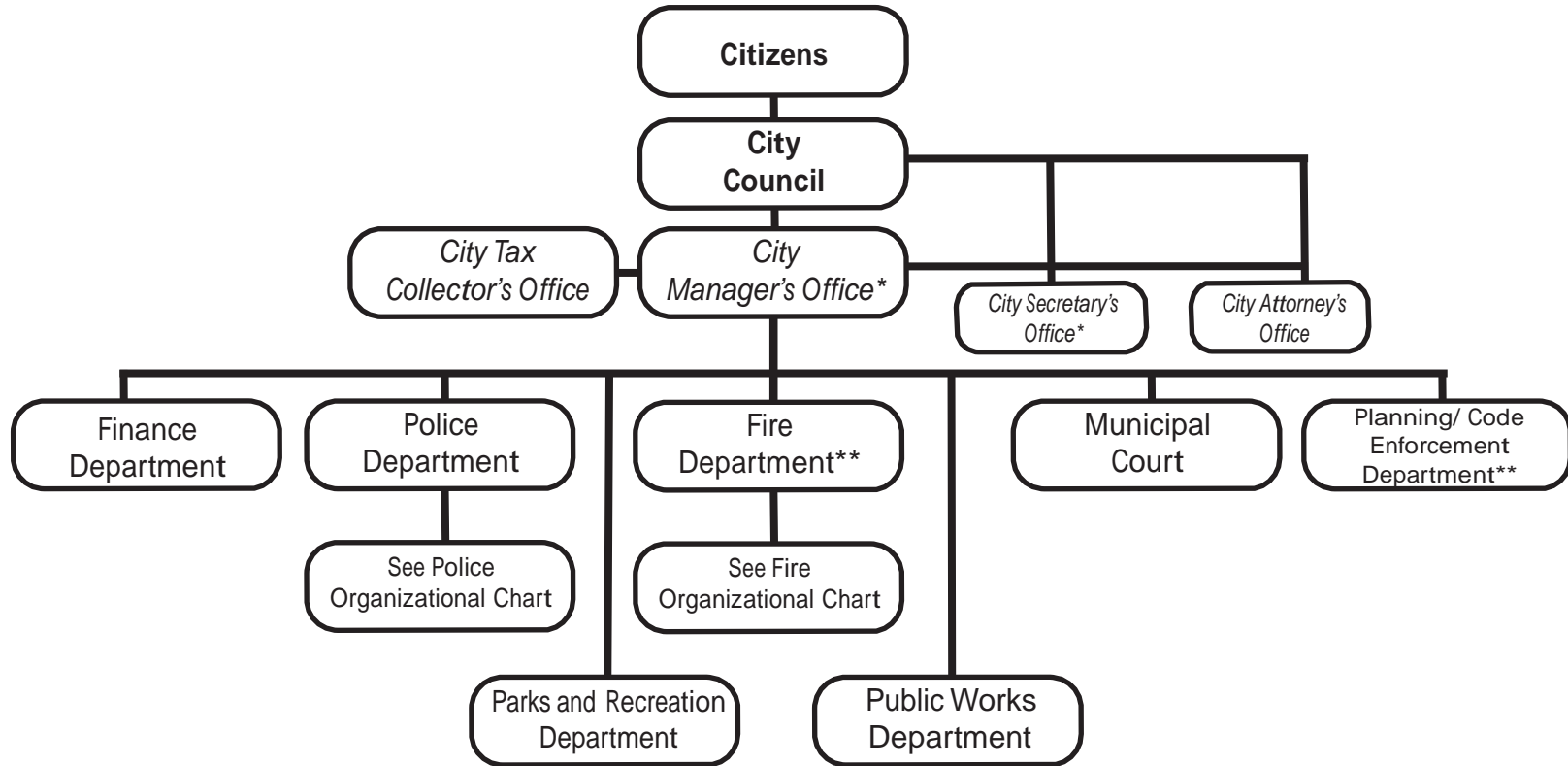
Blue Cross Blue Shield

- Network
 - Individual \$750
 - Family \$2,250
- Out-of-Network
 - Individual \$10,000
 - Family \$20,000

Appendix D: Municipal Organizational Chart

Municipal Organizational Chart

FY 2020-2021



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 (FY2020)	(FY2021)
1	POLICE	DEA (Officer O/T REIMB)	DEA (Officer O/T REIMB)
2	POLICE	ICE (Officer O/T REIMB)	ICE (Officer O/T REIMB)
3	COURT	Court Costs – City Portion	Court Costs – City Portion
4	COURT	Court Costs – State Portion	Court Costs – State Portion
5	ADMINISTRATION	Office Expense/Marketing	Office Expense/Marketing
6	PLANNING/CODE ENFORC.	Consulting Service	Consulting Service

Appendix F: Budget Preparation Schedule

**City of Palmview
Budget Preparation Calendar
FY 2021
Finance Department
July 30, 2020**

Date	Activity	Source
June 9	Submit a 5-year Capital Improvement Program to City Council	City Charter-Section 5.08
July 25	Deadline for ARB to approve appraisal records.	Hidalgo County Appraisal District
July 25	Deadline for chief appraiser to certify rolls to taxing units.	Hidalgo County Appraisal District
July 25	Certification of anticipated collection rate by collector.	Hidalgo County Appraisal District
July 31	72-hour notice for meeting (<i>Open Meetings Notice</i>).	Tex. Gov't Code §551
August 1	Calculation of effective and rollback tax rates.	Hidalgo County Appraisal District
August 1	Last day for the Budget Officer to submit Budget and Budget Message for September 30, 2021 to the City Secretary. (No later than 60 days prior to the close of the year.)	City Charter-Section 5.02
August 2	First day to Publish Notice of Public Hearing on the Proposed Budget for FY 2020 (scheduled for September 1st) (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(d)
August 7	The designated officer or employee must submit the no-new-revenue and voter-approval tax rates to the city council by this date, or as soon thereafter as practicable.	TML-2020 Tax and Budget Deadlines for Cities with Populations less than 30,000
August 8-September 1	Internet posting of calculated no-new-revenue tax rate and voter-approval tax rates, along with certain debt information on the home page of the city's website in the form prescribed by the comptroller.	TML-2020 Tax and Budget Deadlines for Cities with Populations less than 30,000
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 21	Publication date of Public Hearing Notice for Proposed Budget.	Texas Loc. Gov't Code
August 22	Last day to Publish Notice of Public Hearing on the Proposed Budget for FY 2020 (scheduled for September 1 st) (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 25-September 1	Continuous Internet and T.V. notice of tax rate public hearings begins continuously for at least seven days immediately before the public hearing on the proposed tax rate	TML-2020 Tax and Budget Deadlines for Cities with Populations less than 30,000
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. <i>N/A due to September 15th adoption requirement by Charter</i>	TML-2020 Tax and Budget Deadlines for Cities with Populations less than 30,000
August 30	72-hour notice for public hearing on Proposed Budget and Proposed Tax Rate. (<i>Open Meetings Notice</i>)	Tex. Gov't Code §551
September 1	Regular City Council Meeting and Public Hearing on the Proposed	Tex. Loc. Gov't Code Ch. 102

	Budget for FY 2021 and Proposed Tax Rate. Must announce meeting to adopt tax rate 3-14 days from this date (scheduled for September 15.)	
September 8 – 15	Continuous Internet and T.V. notice of tax rate public hearings begins continuously for at least seven days immediately before the public hearing on the proposed tax rate	TML-2020 Tax and Budget Deadlines for Cities with Populations less than 30,000
September 11	72-hour notice for Regular Meeting at which governing body will adopt the Budget for September 30, 2021 and the tax rate (<i>Open Meetings Notice</i>)	Tex. Gov't Code §551
September 15	Regular Meeting: City Council shall adopt the Budget for September 30, 2021 and adopt the Property Tax Rate.	City Charter-Section 5.05 (C); Tex. Loc. Gov't Code Ch. 102
September 18	Last day to publish notice of budget hearing	TML-2020 Tax and Budget Deadlines for Cities with Populations less than 30,000
September 24	Last day to publish Notice of Tax Rate if the proposed tax rate will exceed the no-new-revenue rate, or the meeting to adopt the tax rate does not exceed the no-new-revenue rate.	TML-2020 Tax and Budget Deadlines for Cities with Populations less than 30,000
September 28	Last day for hearing on tax rate increase	TML-2020 Tax and Budget Deadlines for Cities with Populations less than 30,000
September 29	City should adopt the budget no later than this date. <i>N/A due to Charter requirement for adoption on the 15th day of the 12th month</i>	TML-2020 Tax and Budget Deadlines for Cities with Populations less than 30,000
September 29	Must adopt tax rate no later than this date	TML-2020 Tax and Budget Deadlines for Cities with Populations less than 30,000

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 2020-2021 begins on October 1, 2020 and ends September 30, 2021.⁷

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		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
2019	460,127,448	9,544,038	2.11%	2,301,097.37
2020	543,527,373	83,399,925	18.13%	2,741,900.21
2021	577,857,784	34,330,411	6.32%	2,832,081.00

⁷ Section 5.01.

The City’s property tax of \$0.4901/\$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	\$ 0.4749
Current Rate (FY 2020)	\$ 0.4901
Rollback Rate	\$ 0.5234

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 2020 sales tax revenues for projects for FY 2021 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

This budget contemplates a decrease in the total number of Full-Time (FT) or Part-Time (PT) employees. Two full-time positions were deleted in response to a change of services for regional dispatching. One new position was created in the solid waste enterprise fund and one position was reclassified.

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 9, 2020, the Council approved the Capital Improvement Program (CIP). The Method of Financing and corresponding Debt Service must be calculated and included in the FY 2020 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 \$6.7 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		2024	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 2020-2021 begins on October 1, 2020 and ends September 30, 2021.

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.