

2022

# Municipal Budget

(Fiscal Year 2021-2022)

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



CITY OF PALMVIEW  
TEXAS



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CITY OF PALMVIEW  
FY 2021-2022  
BUDGET COVER PAGE  
SEPTEMBER 13, 2021

This budget will raise more revenue from property taxes than last year's budget by an amount of \$253,364 which is a 8.98 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$57,003.

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

**FOR:**

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

**Property Tax Rate Comparison**

	<b>2021-2022</b>	<b>2020-2021</b>
Property Tax Rate:	\$0.5001/100	\$0.4901/100
No-new-revenue tax rate:	\$0.4665/100	\$0.4749/100
No-new-revenue Maintenance & Operations Tax Rate:	\$0.3121/100	\$0.3526/100
Vote-approval tax rate:	\$0.5629/100	\$0.5234/100
Debt Rate:	\$0.1544/100	\$0.1223/100

This year's debt obligation for City of Palmview secured by property taxes is \$949,915.50. The total debt obligation outstanding for the City of Palmview secured by property taxes is \$7,523,000.



September 13, 2021

**MAYOR**  
Ricardo Villarreal

**MAYOR PRO-TEM**  
Jose Luis Perez

**COUNCILMEN**  
Javier Ramirez  
Joel Garcia, Sr  
Arlando Nacianceno

**COUNCILWOMAN**  
Alexandra Flores

**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 2021 - 2022

Dear Mayor Villarreal and Council:

In accordance with the City of Palmview Municipal Charter and statutory requirements, it is my honor to submit to the Palmview City Council this Municipal Budget and accompanying Budget Message for Fiscal Year 2021-2022.<sup>1</sup> These recent years have brought challenges, hardships and obstacles, but the city continues to move forward to provide optimum services to the citizens of the great City of Palmview as we continue to grow.

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

### **1. Proposed Financial Policies**

#### General Fund Reserve

The City's General Fund of approximately \$8.1 million will continue to target a reserve balance of 25.0 percent (Part V: Net Surplus). This was established on September 14, 2017, when the Council adopted a five-year program to reach this goal (*infra*). This will result in operational efficiencies while establishing sound fiscal management.

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

<sup>2</sup> Section 5.03.



## Master Fee Schedule

The Master Fee Schedule (Appendix A) itemizing all municipal fees charged by Departments initially was adopted September 14, 2017 and amended in March and November of 2018, August and September 2019, and most recently May 2021, to modify various Solid Waste Fees.

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**

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: During the 2020 November Elections there was a Referendum on the ballot for citizens of the City of Palmview that read as follows: “Whether the Palmview Crime Control and Prevention District sales and use tax should be abolished AND that the respective on-half-percent of the sales and use tax be reallocated to the City’s General Fund which would fund Police Department Operations”, which passed by 2,420 votes out of a total of 3,796 OR 63.75%. The Palmview Crime Control and Prevention District was officially abolished March 2021. The intent was to combine these revenues into the City’s General Fund while still fully supporting crime control efforts. No funding was taken from the Police Department budget and no crime control initiatives were affected.

Departmental Additions & Line Item Renaming Schedule (Appendix E): Additions and deletions to individual line items have been made with input from department heads and council, which are implemented in this budget. Some items were moved to other departments to better reflect the expenses associated with each respective department. Refer to Appendix E for detail.

Personnel: Total personnel services expenditures are \$3.7 million, including positions funded by Grants and Enterprise Funds.

This budget reflects an increase in the total number of Full-Time (FT) and Part-Time (PT) employees.

a) **Administration:**

With the growth of the city and employees we are creating the position of Assistant City Manager to assist City Manager with meetings and representation. The Assistant City Manager position is to primarily focus on supporting City Manager in running the city and serve as a critical link between the City Manager and department heads. The Assistant City Manager will focus primarily on organizational issues so that the City Manager can focus on macro-level management and external issues.

b) **City Secretary:**

The position of City Secretary is a high-level position in terms of skill, experience, knowledge, and responsibility. City Secretary is responsible for Open Meetings regulations, Public Information Request, Election and Campaign Finance, Records Management, and Budget filings.

c) **Finance & HR Department:**

During this fiscal year in February, we decided to implement a pilot program wherein we combined Finance and HR, giving the HR Director an opportunity to oversee both departments. The Finance team has then initiated discussion with our current CPA consultant who is also looking at other forms of assistance. The pilot program will remain in place until further discussion with council and CPA consultant.

d) **Public Works:**

The Public Works Department continues to be heavily utilized during weather events while still depended upon for city wide maintenance and beautification efforts. The department is smaller in staff levels compared to other cities of similar size, as Palmview has tripled in geographical size over the last ten years. Just like all other governmental entities, the demand for drainage improvements and maintenance continues to be a challenge. Successive rain events in 2021 reiterated the importance of drainage maintenance and improvements. This budget transitions three (3) Part Time maintenance positions into three (3) Full-Time positions to focus on drainage maintenance.

e) **Planning & Zoning:**

Planning & Zoning continues to grow due to the increase of the City's geographic area, construction, and permit requests. Therefore, we have restructured the department adding a code enforcement officer and renaming the planning/code enforcement supervisor to Administrative Assistant. The Code Enforcement Officer will alleviate the duties of our Animal Control officer doing both tasks only on scheduled days of the week. With the addition of the Code Enforcement Officer, the Animal Control Officer will focus solely on animal control daily.

f) **Police Department:**

With the growth of job demand due to the City's geographic and population growth, call volume has also grown as our Telecommunication officers dispatch for Police, Fire, and EMS. To retain our Telecommunications Officers, we intend to stay competitive in compensation and reclassify Communication Officers II positions. The police department has also added a Corporal position to help staff every shift with a supervisor. Currently, there is only a sergeant and corporal for A, B, and C shifts.

g) **Fire Department:**

During the fiscal year we added a total of 3 temporary full-time firefighter positions. Additionally, we created 2 new positions, an administrative assistant, and a part-time fire marshal. Our primary focus for the 2 positions, is to reduce the workload on the planning department, that relate to fire department services.

h) **Emergency Medical Services:**

Due to the creation of municipal based emergency medical services, a new standard level of pay for Paramedics and EMT personnel has been set which has affected the industry, as well as our ability to retain and hire new Paramedics. We will continue to monitor trends in the EMS sector to be able to retain personnel and provide the best EMS service to City of Palmview's Residents.

i) **Enterprise Fund:**

In September 2021, the City commenced billing services for Solid Waste to provide efficiency to our residents. As a result, we have created another utility clerk position. In addition, the City plans to have a mobile unit for drive-through solid waste payments to alleviate traffic in city hall.

**Fire/EMS Department Expansion:** The Department recommends adjustments to salaries related to stipends to accommodate achievements from employees. We are also offering Premium Pay to properly compensate key personnel during this ongoing COVID-19 pandemic. This Budget includes funding for those stipends.

The city is in receipt of \$715,358 from the American Rescue Fund Act (ARPA), which will be utilized in response to the ongoing COVID-19 pandemic as well as investments in infrastructure and infrastructure management and support. The city expects another deposit of \$715,358 at the end of this budgeted FY to invest in the same.

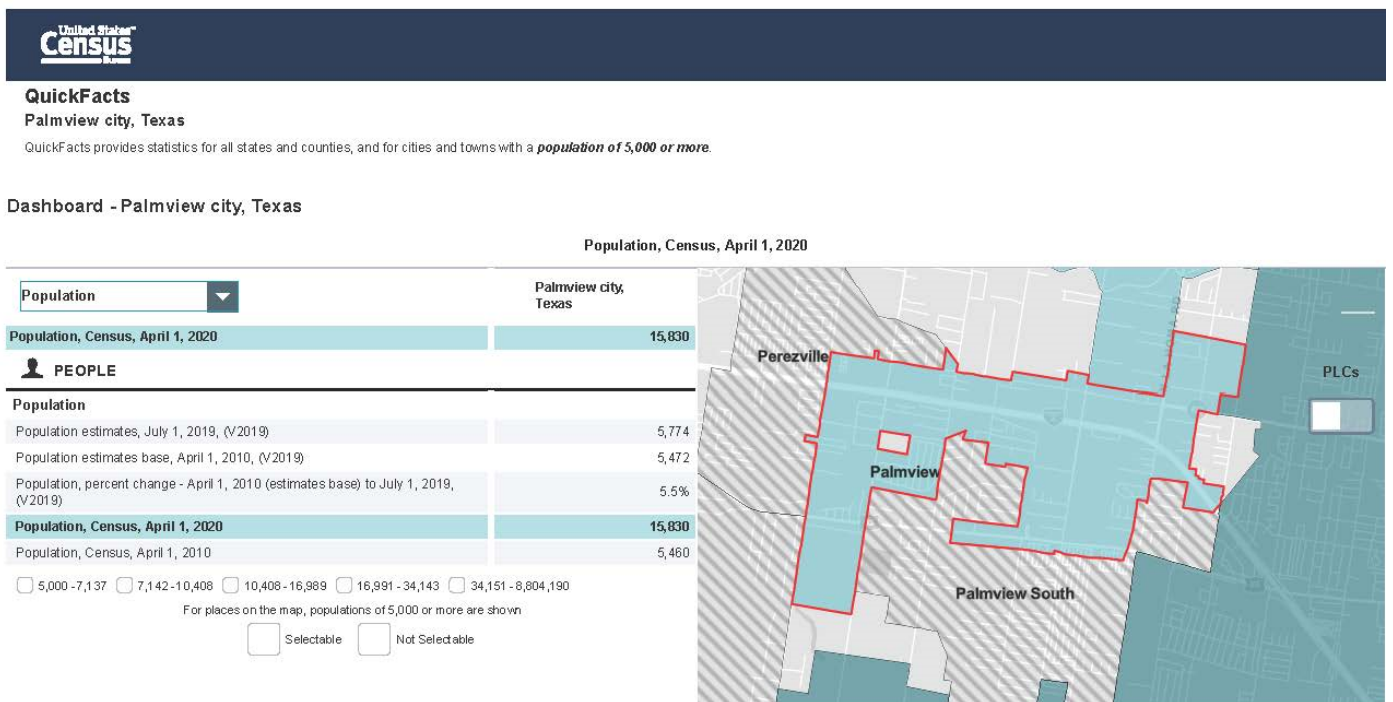
**Police Asset Forfeiture Programs:** The City's participation in the Money Laundering and Asset Recovery Section (MYLARS) (formerly Asset Forfeiture Program) was reinstated by the U.S. Department of Justice in February of 2020. Subsequently, on April 9, 2021, The Department of Treasury, also returned Palmview Police Department's Status to "Compliant".

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 and other necessary equipment. The City has implemented corrective actions, checks and balance systems, and proper training and education for key personnel. 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.

## 4. 2020 CENSUS

The City's population consists of Palmview as defined by the U.S. Census Bureau. The City had an exceptional growth over the past decade growing more than the national average. The City grew by 189.9 % over the past decade showing an increase of 10,370 residents from 5,460 residents according to the 2010 Census,<sup>1</sup> for a total population of 15,830 residents.

The City was also recognized the Rio Grande Guardian International News Service for its amazing growth.<sup>2</sup>



<sup>1</sup> <https://www.census.gov/quickfacts/fact/dashboard/palmviewcitytexas/POP010220>

<sup>2</sup> <https://riograndeguardian.com/census-2020-edinburg-alton-palmview-los-fresnos-show-big-gains/>



## **5. Summary of Debt**

### Existing Debt

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

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

<b>Year</b>	<b>Maturity</b>	<b>Description</b>	<b>Interest</b>	<b>Amount</b>
		Capital Leases	Various	1,277,431
2018	2028	Bond (Street Improvements, utility connections, ambulance, accounting software)	3.33	1,960,000
2019	2028	Refunding Bonds (LSNB Bonds issued in 2008A & 2008B)	3.35	1,260,000
2019	2029	Tax Note	3.33	1,190,000
2020	2026	Tax Note, Taxable Series 2019A	3.38	735,000
2020	2030	General Obligation Refunding Bonds, Taxable Series 2019A	3.65	628,000
2021	2036	Combination Tax & Rev C/O, Series 2021	1.89	1,750,000
2021	2036	Public Finance Act Contract 2021	1.99	3,245,000

### Proposed Debt

No additional service for new debt is budgeted for FY 2022.

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<sup>3</sup> City of Palmview, Texas Annual Financial Report, September 20, 2016.

Thank you for allowing me the privilege to be a part of Palmview's continued development. The support the council has shown to maintain appropriate staff levels results in a complete team effort that continues to prosper and benefit the great City of Palmview.

Please let me know if staff and I can be of further assistance.

Sincerely,

Michael Leo  
City Manager

ML:GV,AB

xc: Annette Villarreal, City Secretary's Office<sup>4</sup>  
Gerardo Villarreal, HR / Finance Director  
Arely Barrera, Assistant Finance Director

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<sup>4</sup> Section 5.09.

## **Part I: General Summary**

This Budget will raise more revenue from Property Taxes than last year's Budget by \$253,364 which is a 8.98% increase from last year's Budget. The property tax revenue raised from new property added to the tax roll this year is \$57,003.

The City of Palmview's Municipal Budget for Fiscal Year 2021-2022 includes this General Summary<sup>5</sup> and provides a complete financial plan of all City funds and activities.

**Estimated Revenues**

Total estimated revenues from all sources for FY 2022 are \$8.1 million, an increase from \$7.3 million budgeted in FY 2021. 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 2022 are \$8.1 million, an increase from \$7.3 million budgeted in FY 2022. These proposed expenditures are based on conservative personnel, operating, and capital costs.

**Proposed Capital Expenditures**

On July 6, 2021, the Council Approved the Capital Improvement Program (CIP). However, this is subject to change before the end of the FY 2021. As the Council amends the CIP, the Method of Financing and corresponding Debt Service must be calculated and included in the FY 2022 Budget.

**Net Surplus**

The proposed Palmview Municipal Budget for FY 2022 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, a Net Surplus has been carried forward in our fund balance well over our 5.0% target, from FY 2020. This is a result of strategic planning from monies received from the Hidalgo County Cares Act Reimbursements, which were utilized for our first responder's salaries, replenishing the General Fund for those expenditures. Additional monies were Received for FY 2021 from Hidalgo County Cares Act Reimbursements, strengthening our healthy fund balance.

Additional details in Appendix G.

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<sup>5</sup> Section 5.04.

CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

		FISCAL YEAR 2020-2021		FISCAL YEAR 2021-2022	
		Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease
<b>REVENUES BY DEPARTMENT</b>					
01	ADMINISTRATION	\$ 4,503,584	\$ 5,160,797	\$ 5,679,864	519,067
02	PUBLIC WORKS	9,500	9,500	20,000	10,500
03	POLICE	682,500	604,500	519,500	(85,000)
04	PLANNING/CODE ENFORCEMENT	132,000	132,000	132,000	0
05	MUNICIPAL COURT	293,100	293,100	318,100	25,000
06	CITY TAX COLLECTOR	-	-	-	0
09	FINANCE	-	-	-	0
12	FIRE	124,073	112,000	200,000	88,000
15	CITY COUNCIL	-	-	-	0
20	PARKS & RECREATION	358,000	326,000	341,000	15,000
22	CITY MANAGER	-	-	-	0
25	CITY SECRETARY	6,650	6,650	650	(6,000)
26	CITY ATTORNEY	-	-	-	0
27	HUMAN RESOURCES	-	-	-	0
28	CITY ENGINEER	-	-	-	0
85	EMERGENCY MEDICAL SERVICES	617,300	617,300	637,300	20,000
	TRANSFERS IN		76,898	260,201	183,303
<b>TOTAL DEPARTMENTAL REVENUES</b>		<b>\$ 6,726,707</b>	<b>\$ 7,338,745</b>	<b>\$ 8,108,615</b>	<b>769,870</b>
<b>EXPENDITURES BY DEPARTMENT</b>					
01	ADMINISTRATION	\$ 909,371	\$ 937,535	\$ 782,929	(154,606)
02	PUBLIC WORKS	568,834	726,513	845,249	118,736
03	POLICE	1,634,494	1,987,804	2,057,219	69,415
04	PLANNING/CODE ENFORCEMENT	182,153	214,341	276,097	61,756
05	MUNICIPAL COURT	318,580	318,580	334,956	16,376
06	CITY TAX COLLECTOR	48,500	48,500	48,500	0
09	FINANCE	167,551	123,132	125,303	2,171
12	FIRE	913,475	971,128	1,142,620	171,492
15	CITY COUNCIL	41,250	41,250	41,700	450
20	PARKS & RECREATION	258,763	265,302	295,369	30,067
22	CITY MANAGER	135,692	142,151	265,781	123,629
25	CITY SECRETARY	99,578	99,578	129,100	29,522
26	CITY ATTORNEY	54,000	54,000	54,000	0
27	HUMAN RESOURCES	65,371	100,357	102,578	2,221
28	CITY ENGINEER	80,000	80,000	80,000	0
85	EMERGENCY MEDICAL SERVICES	421,469	433,948	437,996	4,048
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>		<b>\$ 5,899,081</b>	<b>\$ 6,544,119</b>	<b>\$ 7,019,396</b>	<b>475,277</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES BY DEPARTMENT</b>					
01	ADMINISTRATION	\$ 706,930	\$ 706,930	\$ 949,916	242,986
02	PUBLIC WORKS	50,000	17,000	7,500	(9,500)
03	POLICE	-	-	-	0
04	PLANNING/CODE ENFORCEMENT	-	-	-	0
05	MUNICIPAL COURT	-	-	-	0
06	CITY TAX COLLECTOR	-	-	-	0
09	FINANCE	-	-	-	0
12	FIRE	70,697	70,697	131,804	61,107
15	CITY COUNCIL	-	-	-	0
20	PARKS & REC	-	-	-	0
22	CITY MANAGER	-	-	-	0
25	CITY SECRETARY	-	-	-	0
26	CITY ATTORNEY	-	-	-	0
27	HUMAN RESOURCES	-	-	-	0
28	CITY ENGINEER	-	-	-	0
85	EMERGENCY MEDICAL SERVICES	-	-	-	0
<b>TOTAL CAPITAL EXPENDITURES BY DEPARTMENT</b>		<b>\$ 827,627</b>	<b>\$ 794,627</b>	<b>\$ 1,089,220</b>	<b>294,593</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 827,627</b>	<b>\$ 794,627</b>	<b>\$ 1,089,219</b>	<b>294,593</b>
<b>CAPITAL EXPENDITURES</b>		<b>(827,627)</b>	<b>(794,627)</b>	<b>(1,089,220)</b>	<b>(294,593)</b>
<b>GENERAL FUND RESERVE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>NET SURPLUS (DEFICIT)</b>		<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>0</b>

## Part II: Revenues

CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

		FISCAL YEAR 2020-2021		FISCAL YEAR 2021-2022	
		Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease

**GENERAL REVENUES**

TAX REVENUE					
100-199-40010	PROPERTY TAXES	2,605,515	2,605,515	2,828,940	223,425
100-199-40015	DELINQUENT TAXES	132,172	132,172	175,000	42,828
100-199-40045	PENALTIES AND INTEREST	90,000	90,000	95,000	5,000
100-199-40020	SALES TAX - GENERAL	1,050,000	1,376,763	1,876,000	499,237
100-199-40030	MIXED BEVERAGE TAX (TABC)	8,800	8,800	5,000	(3,800)
100-199-45900	MISCELLANEOUS	400	400	1,000	600
210-199-40025	HOTEL OCCUPANCY TAX	10,300	10,300	10,300	0
100-199-40035	ATTORNEY DELINQUENT TAX COLLECTION FEE	25,700	25,700	25,700	0
100-199-40040	PMDD SALES TAX CONTRIBUTION	150,000	150,000	150,000	0
<b>TOTAL TAX REVENUE</b>		<b>\$ 4,072,887</b>	<b>\$ 4,399,650</b>	<b>\$ 5,166,940</b>	<b>767,290</b>

FRANCHISE REVENUE					
100-199-40212	AEP	\$ 257,200	\$ 257,272	\$ 260,000	2,273
100-199-40215	TELEPHONE	8,000	8,000	10,000	2,000
100-199-40220	TEXAS GAS SERVICE	2,300	2,300	3,500	1,200
100-199-40225	CABLE TELEVISION	60,000	70,000	70,000	0
<b>TOTAL FRANCHISE REVENUE</b>		<b>\$ 327,500</b>	<b>\$ 338,027</b>	<b>\$ 343,500</b>	<b>5,473</b>

**DEPARTMENTAL REVENUES**

ADMINISTRATION					
100-199-45190	COMMUNITY FUNCTIONS	\$ -	\$ 32,000	\$ 32,000	0
100-199-44100	INTEREST EARNED	35	35	35	0
	<b>HIDALGO COUNTY CARES ACT REIMB</b>		382,275	-	(382,275)
	American Rescue Plan Act- ARPA			30,394	30,394
100-199-40522	SOLID WASTE ADM & CLERICAL SUPPORT REIMB.	103,162	8,810	106,995	98,185
<b>TOTAL ADMINISTRATION</b>		<b>\$ 103,197</b>	<b>\$ 423,120</b>	<b>\$ 169,424</b>	<b>(253,696)</b>

PUBLIC WORKS					
305-800-41500	EMPTY LOT SEWER CONNECTION FEES	9,500	9,500	20,000	10,500
<b>TOTAL PUBLIC WORKS</b>		<b>\$ 9,500</b>	<b>\$ 9,500</b>	<b>\$ 20,000</b>	<b>10,500</b>

POLICE					
100-303-40534	FUNERAL PROCESSION SERVICES	\$ 2,000	\$ 2,000	\$ 2,000	0
100-303-40537	WRECKER FEES	6,500	6,500	6,500	0
100-303-40540	FINES	300,000	300,000	300,000	0
100-303-40546	INCIDENT REPORTS	5,000	5,000	5,000	0
100-303-45170	DONATIONS - POLICE	2,000	2,000	2,000	0
100-303-40555	REGIONAL DISPATCH	78,000	-	-	0
100-303-40558	EXPLORERS PROGRAM	5,000	5,000	5,000	0
<b>TOTAL POLICE</b>		<b>\$ 398,500</b>	<b>\$ 320,500</b>	<b>\$ 320,500</b>	<b>0</b>

POLICE GRANTS					
100-303-40525	BORDER STAR	\$ 85,000	\$ 85,000	\$ -	(85,000)
100-303-40531	CRIME VICTIM LIASON	42,000	42,000	42,000	0
100-303-40528	STONEGARDEN	120,000	120,000	120,000	0
100-303-40529	DEA (OFFICER O/T REIMB)	19,500	19,500	19,500	0
100-303-40530	ICE (OFFICER O/T REIMB)	17,500	17,500	17,500	0
<b>TOTAL POLICE GRANTS</b>		<b>\$ 284,000</b>	<b>\$ 284,000</b>	<b>\$ 199,000</b>	<b>(85,000)</b>

PERMITS & FEES					
100-404-42110	PERMITS & FEES	\$ 132,000	\$ 132,000	\$ 132,000	0
<b>TOTAL PERMITS &amp; FEES</b>		<b>\$ 132,000</b>	<b>\$ 132,000</b>	<b>\$ 132,000</b>	<b>0</b>

CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

		FISCAL YEAR 2020-2021		FISCAL YEAR 2021-2022	
		Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease
<b>COURT COSTS</b>					
100-205-43100	COURT COSTS - CITY PORTION	70,000	70,000	80,000	10,000
100-205-43101	COURT COSTS - STATE PORTION	200,000	200,000	210,000	10,000
100-205-43102	COURT TECHNOLOGY FUND	8,000	8,000	8,000	0
100-205-43103	CHILD SAFETY FUND	100	100	100	0
100-205-43104	SCOFFLAW	15,000	15,000	20,000	5,000
<b>TOTAL COURT COSTS</b>		<b>\$ 293,100</b>	<b>\$ 293,100</b>	<b>\$ 318,100</b>	<b>25,000</b>
<b>FIRE</b>					
100-312-44100	RURAL FIRE CONTRACT	40,000	40,000	90,000	50,000
100-312-45170	DONATIONS	-	-	-	0
100-312-40513	INSURANCE CLAIMS	-	-	-	0
	FIRE INSURANCE BILLING	-	-	15,000	15,000
100-312-40528	HEALTH INSPECTIONS	25,000	25,000	25,000	0
100-312-40529	ANNUAL BUILDING FEE	22,000	22,000	22,000	0
100-312-40530	FIRE CODE ENFORCEMENT	10,000	10,000	10,000	0
100-312-40531	FIRE INSPECTIONS	15,000	15,000	23,000	8,000
	TRAINING REVENUE			15,000	15,000
100-312-45255	US HHS STIMULUS RELIEF PAYMENT	12,073	-	-	0
<b>TOTAL FIRE/EMS</b>		<b>\$ 124,073</b>	<b>\$ 112,000</b>	<b>\$ 200,000</b>	<b>88,000</b>
<b>PARKS &amp; RECREATION</b>					
100-620-42130	MULTI-PURPOSE BLDG RENTAL	144,000	144,000	144,000	0
100-620-42110	PERMITS AND FEES	150,000	150,000	165,000	15,000
100-620-45170	DONATIONS	-	-	-	0
100-620-45180	CONCESSION STANDS	32,000	32,000	32,000	0
100-620-45190	COMMUNITY FUNCTIONS	32,000	-	-	0
<b>TOTAL PARKS &amp; RECREATION</b>		<b>\$ 358,000</b>	<b>\$ 326,000</b>	<b>\$ 341,000</b>	<b>15,000</b>
<b>CITY SECRETARY</b>					
100-125-40520	OPEN RECORDS REQUESTS	\$ 650	\$ 650	\$ 650	0
100-125-40521	PASSPORT FEES	5,000	5,000	-	(5,000)
100-125-40522	PASSPORT PHOTO FEES	1,000	1,000	-	(1,000)
<b>TOTAL CITY SECRETARY REVENUE</b>		<b>\$ 6,650</b>	<b>\$ 6,650</b>	<b>\$ 650</b>	<b>(6,000)</b>
<b>EMERGENCY MEDICAL SERVICES (EMS)</b>					
100-313-40519	EMS COLLECTIONS - PALMVIEW	\$ 432,110	\$ 432,110	\$ 452,110	20,000
100-313-40520	EMS COLLECTIONS - ALTON	185,190	185,190	185,190	0
<b>TOTAL EMERGENCY MEDICAL SERVICES REVENUE</b>		<b>\$ 617,300</b>	<b>\$ 617,300</b>	<b>\$ 637,300</b>	<b>20,000</b>
<b>OTHER REVENUE SOURCES- TRANSFERS IN</b>			<b>\$ 76,898</b>	<b>\$ 260,201</b>	
<b>TOTAL REVENUES</b>		<b>\$ 6,726,707</b>	<b>\$ 7,338,745</b>	<b>\$ 8,108,615</b>	<b>769,870</b>



CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

		FISCAL YEAR		FISCAL YEAR	
		2020-2021		2021-2022	
		Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease
<b>REVENUES BY DEPARTMENT</b>					
01	ADMINISTRATION	\$ 4,503,584	\$ 5,160,797	\$ 5,679,864	519,067
02	PUBLIC WORKS	9,500	9,500	20,000	10,500
03	POLICE	682,500	604,500	519,500	(85,000)
04	PLANNING/CODE ENFORCEMENT	132,000	132,000	132,000	0
05	MUNICIPAL COURT	293,100	293,100	318,100	25,000
06	CITY TAX COLLECTOR	-	-	-	0
09	FINANCE	-	-	-	0
12	FIRE	124,073	112,000	200,000	88,000
15	CITY COUNCIL	-	-	-	0
20	PARKS & RECREATION	358,000	326,000	341,000	15,000
22	CITY MANAGER	-	-	-	0
25	CITY SECRETARY	6,650	6,650	650	(6,000)
26	CITY ATTORNEY	-	-	-	0
27	HUMAN RESOURCES	-	-	-	0
28	CITY ENGINEER	-	-	-	0
85	EMERGENCY MEDICAL SERVICES	617,300	617,300	637,300	20,000
	TRANSFERS IN		76,898	260,201	183,303
<b>TOTAL DEPARTMENTAL REVENUES</b>		<b>\$ 6,726,707</b>	<b>\$ 7,338,745</b>	<b>\$ 8,108,615</b>	<b>769,870</b>
<b>EXPENDITURES BY DEPARTMENT</b>					
01	ADMINISTRATION	\$ 909,371	\$ 937,535	\$ 782,929	(154,606)
02	PUBLIC WORKS	568,834	726,513	845,249	118,736
03	POLICE	1,634,494	1,987,804	2,057,219	69,415
04	PLANNING/CODE ENFORCEMENT	182,153	214,341	276,097	61,756
05	MUNICIPAL COURT	318,580	318,580	334,956	16,376
06	CITY TAX COLLECTOR	48,500	48,500	48,500	0
09	FINANCE	167,551	123,132	125,303	2,171
12	FIRE	913,475	971,128	1,142,620	171,492
15	CITY COUNCIL	41,250	41,250	41,700	450
20	PARKS & RECREATION	258,763	265,302	295,369	30,067
22	CITY MANAGER	135,692	142,151	265,781	123,629
25	CITY SECRETARY	99,578	99,578	129,100	29,522
26	CITY ATTORNEY	54,000	54,000	54,000	0
27	HUMAN RESOURCES	65,371	100,357	102,578	2,221
28	CITY ENGINEER	80,000	80,000	80,000	0
85	EMERGENCY MEDICAL SERVICES	421,469	433,948	437,996	4,048
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>		<b>\$ 5,899,081</b>	<b>\$ 6,544,119</b>	<b>\$ 7,019,396</b>	<b>475,277</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES BY DEPARTMENT</b>					
01	ADMINISTRATION	\$ 706,930	\$ 706,930	\$ 949,916	242,986
02	PUBLIC WORKS	50,000	17,000	7,500	(9,500)
03	POLICE	-	-	-	0
04	PLANNING/CODE ENFORCEMENT	-	-	-	0
05	MUNICIPAL COURT	-	-	-	0
06	CITY TAX COLLECTOR	-	-	-	0
09	FINANCE	-	-	-	0
12	FIRE	70,697	70,697	131,804	61,107
15	CITY COUNCIL	-	-	-	0
20	PARKS & REC	-	-	-	0
22	CITY MANAGER	-	-	-	0
25	CITY SECRETARY	-	-	-	0
26	CITY ATTORNEY	-	-	-	0
27	HUMAN RESOURCES	-	-	-	0
28	CITY ENGINEER	-	-	-	0
85	EMERGENCY MEDICAL SERVICES	-	-	-	0
<b>TOTAL CAPITAL EXPENDITURES BY DEPARTMENT</b>		<b>\$ 827,627</b>	<b>\$ 794,627</b>	<b>\$ 1,089,220</b>	<b>294,593</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 827,627</b>	<b>\$ 794,627</b>	<b>\$ 1,089,219</b>	<b>294,593</b>
<b>CAPITAL EXPENDITURES</b>		<b>(827,627)</b>	<b>(794,627)</b>	<b>(1,089,220)</b>	<b>(294,593)</b>
<b>GENERAL FUND RESERVE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>NET SURPLUS (DEFICIT)</b>		<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>0</b>

## Part III: Expenditures

CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

		FISCAL YEAR 2020-2021		FISCAL YEAR 2021-2022	
		Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease
<b>ADMINISTRATION -01 (AUTHORITY: ORDINANCE)</b>					
<b>PERSONNEL EXPENDITURES (FT 0, PT 0)</b>					
100-199-50100	SALARIES	\$ 44,720	\$ 4,200	\$ -	(4,200)
100-199-50310	PAYROLL TAXES (FICA)	3,320	-	-	0
	TWC PAYROLL TAXES (Unemployment )	-	321	-	(321)
100-199-50320	HEALTH INSURANCE	5,475	-	-	0
100-199-50310	RETIREMENT (TMRS)	903	-	-	0
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>\$ 54,418</b>	<b>\$ 4,521</b>	<b>\$ -</b>	<b>(4,521)</b>
<b>OPERATING EXPENDITURES</b>					
100-199-56070	GENERAL LIABILITY INSURANCE (TML)	\$ 158,700	\$ 148,085	\$ 175,000	26,915
100-199-56010	OFFICE SUPPLIES	11,600	11,600	11,600	0
100-199-56040	PRINTING	1,500	1,500	1,500	0
100-199-56072	TIRZ PROPERTY TAX CONTRIBUTION	40,000	40,000	-	(40,000)
100-199-56020	POSTAGE	5,000	5,000	5,000	0
100-199-56030	DUES & SUBSCRIPTIONS	30,000	30,000	30,000	0
100-199-52400	ELECTRICITY	175,000	175,000	175,000	0
100-199-52401	WATER	16,000	16,000	16,000	0
100-199-53710	FUEL/GAS	1,000	1,000	1,000	0
100-199-53440	OFFICE EQUIPMENT LEASES	15,000	15,000	15,000	0
100-199-52350	TELEPHONE	33,000	33,000	33,000	0
100-199-53350	MOBILE PHONES	15,000	15,000	15,000	0
100-199-52099	ADVERTISING/MARKETING	5,000	45,500	45,500	0
100-199-50324	DEARBORNE INSURANCE	5,000	5,506	5,881	375
100-199-50330	TWC PAYROLL TAXES (Unemployment )	13,000	14,296	13,781	(515)
100-199-55050	COMMUNITY FUNCTIONS	50,000	50,000	50,000	0
100-199-56062	INTEREST	2,100	2,100	2,100	0
100-199-54060	CONSULTING SERVICES	30,000	52,500	52,500	0
100-199-56011	MEDICAL CABINET SUPPLIES	1,500	1,500	1,500	0
100-199-52402	INTERNET SERVICE	24,000	24,000	24,000	0
100-199-56073	CONTINGENCIES	139,410	89,551	-	(89,551)
100-199-54235	PALMVIEW CHAMBER OF COMMERCE CONTRIBUTION	10,800	10,800	10,800	0
100-199-56060	BANK CHARGES	1,700	1,700	1,700	0
100-199-57101	OFFICE EXPENSE	68,843	68,843	45,000	(23,843)
100-199-56061	PENALTIES & FEES	1,300	1,300	1,300	0
100-199-56013	MISCELLANEOUS	500	767	767	0
	ARCHITECTURAL SERVICES		50,000	50,000	0
	<b>HIDALGO COUNTY CARES ACT REIMB WORKERS COMP</b>		10,615	-	(10,615)
	SHARE FOR 492 BRIDGE EXPANSION	-	12,851	-	(12,851)
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 854,953</b>	<b>\$ 933,014</b>	<b>\$ 782,929</b>	<b>(150,085)</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 909,371</b>	<b>\$ 937,535</b>	<b>\$ 782,929</b>	<b>(154,606)</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES</b>					
305-800-60002	General Obligation Refunding Bond Series 2019	155,000	155,000	165,000	10,000
305-800-60003	BB&T Bond Series 2019 Interest	47,403	47,403	42,210	
305-800-60004	Tax Note Series 2019	10,000	10,000	135,000	125,000
305-800-60005	BB&T Tax Note Series 2019 Interest	39,960	39,960	39,627	
305-800-60006	BOND 2018 PRINCIPAL	280,000	280,000	280,000	0
305-800-60007	Compass Bonds Series 2018 Interest	69,930	69,930	60,606	
305-800-60008	General Obligation Refunding Bond Series 2019A	5,000	5,000	10,000	5,000
305-800-60009	BB&T Bond Series 2019A Interest	23,105	23,105	22,922	
305-800-60010	Tax Note Series 2019A	50,000	50,000	137,000	87,000
305-800-60011	BB&T Tax Note Series 2019A Interest	26,533	26,533	24,843	
	LOAN INTEREST			32,708	
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ 706,930</b>	<b>\$ 706,930</b>	<b>949,916</b>	<b>242,986</b>
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>\$ 1,616,301</b>	<b>\$ 1,644,465</b>	<b>\$ 1,732,845</b>	<b>88,380</b>

CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

		FISCAL YEAR		FISCAL YEAR	
		2020-2021		2021-2022	
		Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease
<b>PUBLIC WORKS - 02 (AUTHORITY: ORDINANCE)</b>					
<b>PERSONNEL EXPENDITURES (FT 11, PT 1)</b>					
100-402-50100	SALARIES	\$ 291,102	\$ 391,329	\$ 458,844	67,515
100-402-50250	PAYROLL TAXES (FICA)	22,269	29,937	35,102	5,165
100-402-50320	HEALTH INSURANCE	51,101	65,701	81,301	15,600
100-402-50310	RETIREMENT (TMRS)	5,763	7,496	9,252	1,756
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>\$ 370,234</b>	<b>\$ 494,463</b>	<b>\$ 584,499</b>	<b>90,036</b>
<b>OPERATING EXPENDITURES</b>					
100-402-56010	SUPPLIES	8,000	8,000	9,000	1,000
100-402-51350	TRAVEL/TRAINING	1,200	1,200	1,200	0
100-402-53710	FUEL/GAS	22,000	22,000	25,000	3,000
100-402-53350	MOBILE PHONES	7,000	-	-	0
100-402-56030	DUES & SUBSCRIPTIONS	1,000	1,000	1,000	0
100-402-53600	EQUIPMENT MAINTENANCE	15,000	15,000	25,000	10,000
100-402-53711	VEHICLE MAINTENANCE	15,000	15,000	15,000	0
100-402-53450	EQUIPMENT PURCHASE	5,000	5,000	6,000	1,000
100-402-55100	COMMUNITY MAINTENANCE	30,000	63,500	30,000	(33,500)
100-402-55125	FACILITIES MAINTENANCE	42,000	42,000	40,000	(2,000)
100-402-55150	SIGN MAINTENANCE	4,500	4,500	4,500	0
100-402-55250	STREET MAINTENANCE	30,000	30,000	30,000	0
100-402-55270	MOSQUITO CONTROL	1,600	2,050	2,050	0
100-402-51400	UNIFORMS	14,300	14,300	15,000	700
100-402-55200	STREETLIGHTS MAINTENANCE	-	6,500	15,000	8,500
100-402-59504	STORM EVENTS			40,000	40,000
100-402-56013	MISCELLANEOUS	2,000	2,000	2,000	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 198,600</b>	<b>\$ 232,050</b>	<b>\$ 260,750</b>	<b>28,700</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 568,834</b>	<b>\$ 726,513</b>	<b>\$ 845,249</b>	<b>118,736</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES</b>					
100-402-59998	NEW EQUIPMENT LEASE/LOAN PAYMENTS	50,000	17,000	7,500	(9,500)
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ 50,000</b>	<b>\$ 17,000</b>	<b>\$ 7,500</b>	<b>(9,500)</b>
<b>TOTAL PUBLIC WORKS CAPITAL EXPENDITURES</b>		<b>\$ 618,834</b>	<b>\$ 743,513</b>	<b>\$ 852,749</b>	<b>109,236</b>

CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

		FISCAL YEAR		FISCAL YEAR	
		2020-2021		2021-2022	
		Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease
<b>POLICE - 03 (AUTHORITY: ORDINANCE)</b>					
<b>PERSONNEL EXPENDITURES (FT 34, PT 2)</b>					
100-303-50100	SALARIES	\$ 1,002,035	\$ 993,474	\$ 1,310,809	317,335
100-303-50106	SALARIES-STIPENDS	\$ 34,500	\$ 34,000	\$ 37,500	3,500
100-303-50111	OT WAGES-BORDERSTAR	85,000	85,000	-	(85,000)
100-303-50113	OT WAGES-DEA	19,500	19,500	19,500	0
100-303-50114	OT WAGES-ICE	17,500	17,500	17,500	0
100-303-50112	OT WAGES-STONEGARDEN	120,000	120,000	120,000	0
100-303-50250	PAYROLL TAXES (FICA)	97,808	94,973	115,156	20,183
100-303-50320	HEALTH INSURANCE	136,877	154,373	173,443	19,070
100-303-50310	RETIREMENT (TMRS)	20,326	20,170	31,310	11,140
	<b>HIDALGO COUNTY CARES ACT REIMB WAGES</b>		\$ 133,878	-	(133,878)
	<b>HIDALGO COUNTY CARES ACT REIMB FRINGE BENEFITS</b>		\$ 15,168		(15,168)
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>\$ 1,533,546</b>	<b>\$ 1,688,036</b>	<b>\$ 1,825,219</b>	<b>137,183</b>
<b>OPERATING EXPENDITURES</b>					
100-303-56040	PRINTING	2,500	2,500	2,000	(500)
100-303-51350	TRAVEL/TRAINING	15,000	15,000	15,000	0
100-303-56030	PROFESSIONAL ASSOCIATION DUES	21,000	21,000	10,000	(11,000)
100-303-53710	FUEL/GAS	-	10,174	60,000	49,826
100-303-53600	EQUIPMENT REPAIRS & MAINTENANCE	-	-	1,000	1,000
100-303-55050	COMMUNITY FUNCTIONS	5,000	5,000	5,000	0
100-303-53711	VEHICLE MAINTENANCE	-	10,770	50,000	39,230
100-303-53450	EQUIPMENT PURCHASE	10,448	15,448	15,000	(448)
100-303-53452	AMMUNITION PURCHASES	4,500	4,500	5,000	500
100-303-56051	PRISONER PER DIEM MEALS	2,000	2,000	2,000	0
100-303-51400	UNIFORMS	-	1,467	15,000	13,533
100-303-57000	EXPLORERS PROGRAM	5,000	5,000	5,000	0
100-303-53451	SAFETY EQUIPMENT	4,000	4,000	4,000	0
100-303-57100	K-9 PROGRAM	2,000	2,000	2,000	0
100-303-53425	MARKETING	1,000	1,000	2,500	1,500
100-303-57500	CRIME VICTIM LIASON EXPENDITURES	1,500	1,500	1,500	0
100-303-53713	LEASE (INCODE SOFTWARE)	20,000	20,000	30,000	10,000
100-303-57900	TREASURY EQUITABLE SHARING FUND		171,409	-	(171,409)
100-303-56013	MISCELLANEOUS	7,000	7,000	7,000	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 100,948</b>	<b>\$ 299,768</b>	<b>\$ 232,000</b>	<b>(67,768)</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,634,494</b>	<b>\$ 1,987,804</b>	<b>\$ 2,057,219</b>	<b>69,415</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES</b>					
	VEHICLE PURCHASE	-	-	-	0
	VEHICLE LEASE PAYMENTS	-	-	-	0
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0</b>
<b>TOTAL POLICE EXPENDITURES</b>		<b>\$ 1,634,494</b>	<b>\$ 1,987,804</b>	<b>\$ 2,057,219</b>	<b>69,415</b>

CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

		FISCAL YEAR 2020-2021		FISCAL YEAR 2021-2022	
		Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease

<b>PLANNING/CODE ENFORCEMENT - 04 (AUTHORITY: ORDINANCE)</b>					
<b>PERSONNEL EXPENDITURES (FT 3, PT 0)</b>					
100-404-50100	SALARIES	\$ 74,891	\$ 97,571	\$ 158,865	61,294
100-404-50250	PAYROLL TAXES (FICA)	5,729	7,465	12,153	4,688
100-404-50320	HEALTH INSURANCE	12,775	20,075	25,275	5,200
100-404-50310	RETIREMENT	1,558	2,030	3,304	1,274
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>\$ 94,953</b>	<b>\$ 127,141</b>	<b>\$ 199,597</b>	<b>72,456</b>
<b>OPERATING EXPENDITURES</b>					
100-404-56040	PRINTING	3,500	3,500	4,000	500
100-404-56030	PROFESSIONAL ASSOCIATION DUES	1,000	1,000	500	(500)
100-404-51350	TRAVEL/TRAINING	2,500	2,500	4,500	2,000
100-404-53710	FUEL	1,500	1,500	4,000	2,500
100-404-53711	VEHICLE REPAIRS & MAINTENANCE			5,000	5,000
100-404-57501	PERMITS -REIMB	500	500	500	0
100-404-54060	CONSULTING SERVICES	25,000	25,000	19,000	(6,000)
100-404-56013	MISCELLANEOUS	2,000	2,000	1,000	(1,000)
100-404-55275	ANIMAL CONTROL	40,000	40,000	30,000	(10,000)
	ANIMAL CONTROL TRAINING	2,000	2,000	-	(2,000)
100-404-53450	ANIMAL CONTROL EQUIPMENT	5,000	5,000	5,000	0
100-404-51400	UNIFORM EXPENSE	3,000	3,000	3,000	1,200
100-404-55276	ANIMAL DISPOSAL DUMPSTER	1,200	1,200	-	(1,200)
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 87,200</b>	<b>\$ 87,200</b>	<b>\$ 76,500</b>	<b>(9,500)</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 182,153</b>	<b>\$ 214,341</b>	<b>\$ 276,097</b>	<b>62,956</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES</b>					
	GIS SOFTWARE & HARDWARE	-	-	-	0
	PERMIT & CODE ENFORCEMENT SOFTWARE	-	-	-	0
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0</b>
<b>TOTAL PLANNING/CODE ENFORCEMENT EXPENDITURES</b>		<b>\$ 182,153</b>	<b>\$ 214,341</b>	<b>\$ 276,097</b>	<b>62,956</b>

<b>MUNICIPAL COURT - 05 (AUTHORITY: CHARTER)</b>					
<b>PERSONNEL EXPENDITURES (FT 2, PT 0)</b>					
100-205-50100	SALARIES	\$ 65,369	\$ 65,369	\$ 70,369	5,000
100-205-50250	PAYROLL TAXES (FICA)	5,001	5,001	5,383	382
100-205-50320	HEALTH INSURANCE	10,950	10,950	10,840	(110)
100-205-50310	RETIREMENT	1,360	1,360	1,464	104
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>\$ 82,680</b>	<b>\$ 82,680</b>	<b>\$ 88,056</b>	<b>5,376</b>
<b>OPERATING EXPENDITURES</b>					
100-205-51300	TRAVEL/TRAINING	2,500	2,500	2,500	0
100-205-57502	ARRAIGNMENTS-COURT	14,400	14,400	14,400	0
100-205-57503	BOND REIMBURSEMENTS	1,000	1,000	1,000	0
100-205-53713	LEASE (INCODE)	20,000	20,000	20,000	0
100-205-57506	SCOFFLAW	10,000	10,000	20,000	10,000
100-205-53450	EQUIPMENT			1,000	1,000
100-205-57503	WARRANT COLLECTION FEES	38,000	38,000	38,000	0
100-205-57505	QUARTERLY COURT COST - STATE	150,000	150,000	150,000	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 235,900</b>	<b>\$ 235,900</b>	<b>\$ 246,900</b>	<b>11,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 318,580</b>	<b>\$ 318,580</b>	<b>\$ 334,956</b>	<b>16,376</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES</b>					
		-	-	-	0
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0</b>
<b>TOTAL MUNICIPAL COURT EXPENDITURES</b>		<b>\$ 318,580</b>	<b>\$ 318,580</b>	<b>\$ 334,956</b>	<b>16,376</b>

CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

		FISCAL YEAR 2020-2021		FISCAL YEAR 2021-2022	
		Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease
<b>CITY TAX COLLECTOR - 06 (AUTHORITY: CHARTER (IMPLIED))</b>					
<b>OPERATING EXPENDITURES</b>					
100-106-57506	HIDALGO COUNTY COLLECTION FEES	21,000	21,000	21,000	0
100-106-57507	DELINQUENT TAX ATTORNEY FEES	27,500	27,500	27,500	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 48,500</b>	<b>\$ 48,500</b>	<b>\$ 48,500</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 48,500</b>	<b>\$ 48,500</b>	<b>\$ 48,500</b>	<b>0</b>
<b>TOTAL TAX EXPENDITURES</b>		<b>\$ 48,500</b>	<b>\$ 48,500</b>	<b>\$ 48,500</b>	<b>0</b>
<b>FINANCE - 09 (AUTHORITY: ORDINANCE)</b>					
<b>PERSONNEL EXPENDITURES (FT 2, PT 0)</b>					
100-109-50100	SALARIES	\$ 109,780	\$ 66,821	\$ 66,821	0
100-109-50250	PAYROLL TAXES (FICA)	8,398	5,112	5,112	0
100-109-50320	HEALTH INSURANCE	10,950	8,669	10,840	2,171
100-109-50310	RETIREMENT	2,283	1,390	1,390	0
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>131,411</b>	<b>81,992</b>	<b>84,163</b>	<b>2,171</b>
<b>OPERATING EXPENDITURES</b>					
100-109-56030	PROFESSIONAL ASSOCIATION DUES	340	340	340	0
100-109-51350	TRAVEL/TRAINING	1,500	1,500	1,500	0
100-109-54060	CONSULTING FEES	-	5,000	5,000	0
100-109-54010	AUDITS	26,000	26,000	26,000	0
100-109-53450	OFFICE EQUIPMENT	1,000	1,000	1,000	0
100-109-59998	INCODE G/L SYSTEM MAINTENANCE EXP	7,000	7,000	7,000	0
100-109-56013	MISCELLANEOUS	300	300	300	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 36,140</b>	<b>\$ 41,140</b>	<b>\$ 41,140</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 167,551</b>	<b>\$ 123,132</b>	<b>\$ 125,303</b>	<b>2,171</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES</b>					
	INTEREST	-	-	-	0
	INCODE G/L SYSTEM	-	-	-	0
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0</b>
<b>TOTAL FINANCE EXPENDITURES</b>		<b>\$ 167,551</b>	<b>\$ 123,132</b>	<b>\$ 125,303</b>	<b>2,171</b>

CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

		FISCAL YEAR 2020-2021		FISCAL YEAR 2021-2022	
		Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease
<b>FIRE - 12 (AUTHORITY: ORDINANCE)</b>					
<b>PERSONNEL EXPENDITURES (FT 14, PT 1)</b>					
100-312-50100	SALARIES	\$ 585,133	\$ 588,860	\$ 760,681	171,821
100-312-50105	AUTOMATIC OVERTIME	48,338	52,838	60,337	7,499
	PREMIUM PAY		4,038	26,394	22,356
100-312-50106	STIPENDS	32,900	18,508	10,900	(7,608)
100-312-50110	OVERTIME WAGES	10,000	10,000	25,000	15,000
100-312-50250	PAYROLL TAXES (FICA)	51,742	53,057	67,573	14,516
100-312-50320	HEALTH INSURANCE	109,501	85,320	97,562	12,242
100-312-50310	RETIREMENT	19,060	14,311	18,373	4,062
	<b>HIDALGO COUNTY CARES ACT REIMB WAGES</b>		<b>\$ 81,563</b>	-	(81,563)
	<b>HIDALGO COUNTY CARES ACT REIMB FRINGE BENEFITS</b>		<b>\$ 5,833</b>	-	(5,833)
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>\$ 856,675</b>	<b>\$ 914,328</b>	<b>\$ 1,066,820</b>	<b>152,492</b>
<b>OPERATING EXPENDITURES</b>					
100-312-56040	PRINTING	250	250	250	0
100-312-56031	TCFP ANNUAL RENEWALS	2,500	2,500	2,000	(500)
100-312-56030	PROFESSIONAL ASSOCIATION DUES	350	350	350	0
100-312-51350	TRAVEL/TRAINING	12,000	12,000	12,000	0
100-312-53710	FUEL	14,000	14,000	25,000	11,000
100-312-53600	EQUIPMENT MAINTENANCE	2,500	2,500	2,500	0
100-312-53711	VEHICLE MAINTENANCE	15,000	15,000	20,000	5,000
100-312-51400	UNIFORMS	4,000	4,000	5,000	1,000
100-312-56032	CLASS A FOAM FOR FIRE SUPPRESSION	1,000	1,000	1,000	0
100-312-53450	MISC FIRE EQUIPMENT	5,000	5,000	7,500	2,500
100-312-56013	MISCELLANEOUS	200	200	200	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 56,800</b>	<b>\$ 56,800</b>	<b>\$ 75,800</b>	<b>19,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 913,475</b>	<b>\$ 971,128</b>	<b>\$ 1,142,620</b>	<b>171,492</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES</b>					
100-312-56062	INTEREST	18,232	18,232	32,386	14,154
100-312-59999	EQUIPMENT PURCHASE	12,000	12,000	-	(12,000)
	BUNKER GEAR LOAN PAYMENT			8,305	8,305
100-312-58051	FIRE TRUCK PAYMENT (Truck 1) Refinanced	40,465	40,465	48,802	8,337
100-312-58052	FIRE TRUCK PAYMENT (Truck 2) New			42,311	42,311
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ 70,697</b>	<b>\$ 70,697</b>	<b>\$ 131,804</b>	<b>61,107</b>
<b>TOTAL FIRE EXPENDITURES</b>		<b>\$ 984,172</b>	<b>\$ 1,041,825</b>	<b>\$ 1,274,424</b>	<b>232,599</b>
<b>CITY COUNCIL (AUTHORITY: CHARTER)</b>					
<b>OPERATING EXPENDITURES</b>					
100-100-51350	TRAVEL/TRAINING	\$ 20,000	\$ 20,000	\$ 32,000	12,000
100-100-51400	UNIFORMS	550	550	1,000	450
100-100-51300	CONFERENCES/WORKSHOPS	12,000	12,000	-	(12,000)
100-100-55500	COUNCIL MEMBER COMPENSATION	5,000	5,000	5,000	0
100-100-51100	BOARD MEETING EXPENSE	3,700	3,700	3,700	0
<b>TOTAL EXPENDITURES</b>		<b>\$ 41,250</b>	<b>\$ 41,250</b>	<b>\$ 41,700</b>	<b>450</b>
<b>TOTAL CITY COUNCIL (LEGISLATIVE) EXPENDITURES</b>		<b>\$ 41,250</b>	<b>\$ 41,250</b>	<b>\$ 41,700</b>	<b>450</b>



CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

		FISCAL YEAR 2020-2021		FISCAL YEAR 2021-2022	
		Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease
<b>PARKS &amp; RECREATION - 20 (AUTHORITY: ORDINANCE)</b>					
<b>PERSONNEL EXPENDITURES (FT 1, PT 5)</b>					
100-620-50100	SALARIES	\$ 93,953	\$ 94,459	\$ 110,060	15,601
100-620-50130	SEASONAL SALARIES	21,500	21,500	26,500	5,000
100-620-50250	PAYROLL TAXES (FICA)	8,832	8,871	10,447	1,576
100-620-50320	HEALTH INSURANCE	5,475	10,950	10,840	(110)
100-620-50310	RETIREMENT	883	1,402	1,402	0
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>\$ 130,643</b>	<b>\$ 137,182</b>	<b>\$ 159,249</b>	<b>22,067</b>
<b>OPERATING EXPENDITURES</b>					
100-620-56040	PRINTING	700	700	700	0
100-620-56030	DUES AND SUBSCRIPTIONS	2,000	2,000	3,000	1,000
100-620-51350	TRAVEL/TRAINING	1,000	1,000	3,000	2,000
100-620-53710	FUEL	1,000	1,000	1,000	0
100-620-52099	ADVERTISING	3,500	3,500	3,500	0
100-620-53711	VEHICLE MAINTENCE	700	700	700	0
100-620-56068	SPORTS EQUIPMENT	8,000	8,000	8,000	0
100-620-56067	SPORTS UNIFORMS	18,000	18,000	20,000	2,000
100-620-56011	CONCESSION SUPPLIES	10,000	10,000	12,000	2,000
100-620-56012	PALMVIEW ALL-STARS	8,000	8,000	8,000	0
100-620-56014	UMPIRE FEES	24,000	24,000	26,000	2,000
100-620-56060	BANK CHARGES	500	500	500	0
100-620-56063	CREDIT CARD PROCESSING FEES	2,500	2,500	-	(2,500)
100-620-56070	SPORTS INSURANCE	3,000	3,000	3,000	0
100-620-56069	SPORT TROPHIES	6,000	6,000	7,500	1,500
100-620-54270	REFUNDS	1,200	1,200	1,200	0
100-620-53440	URBAN COUNTY PAYMENT	38,000	38,000	38,000	0
100-620-56013	MISCELLANEOUS	20	20	20	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 128,120</b>	<b>\$ 128,120</b>	<b>\$ 136,120</b>	<b>8,000</b>
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 258,763</b>	<b>\$ 265,302</b>	<b>\$ 295,369</b>	<b>30,067</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES</b>					
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0</b>
<b>TOTAL PARKS &amp; RECREATION EXPENDITURES</b>		<b>\$ 258,763</b>	<b>\$ 265,302</b>	<b>\$ 295,369</b>	<b>30,067</b>

CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

		FISCAL YEAR 2020-2021		FISCAL YEAR 2021-2022	
		Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease

CITY MANAGER - 22 (AUTHORITY: CHARTER (IMPLIED))					
<b>PERSONNEL EXPENDITURES (FT 1, PT 0)</b>					
100-122-50100	SALARIES/CONSULTING SERVICES	\$ 115,000	\$ 120,000	\$ 212,250	92,250
100-122-50250	PAYROLL TAXES (FICA)	8,033	9,180	16,237	7,057
100-122-50320	HEALTH INSURANCE	5,475	5,475	27,879	22,403
100-122-50310	RETIREMENT	2,184	2,496	4,415	1,919
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>\$ 130,692</b>	<b>\$ 137,151</b>	<b>\$ 260,781</b>	<b>123,629</b>
<b>OPERATING EXPENDITURES</b>					
100-122-51350	TRAVEL/TRAINING	\$ 5,000	\$ 5,000	\$ 5,000	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0</b>
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 135,692</b>	<b>\$ 142,151</b>	<b>\$ 265,781</b>	<b>123,629</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES</b>					
		\$ -		\$ -	0
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ -</b>		<b>\$ -</b>	<b>0</b>
<b>TOTAL CITY MANAGER EXPENDITURES</b>		<b>\$ 135,692</b>	<b>\$ 142,151</b>	<b>\$ 265,781</b>	<b>123,629</b>

CITY SECRETARY - 25 (AUTHORITY: CHARTER (IMPLIED))					
<b>PERSONNEL EXPENDITURES (FT 1, PT 0)</b>					
100-125-50100	SALARIES	\$ 59,941	\$ 59,941	\$ 65,935	5,994
100-125-50250	PAYROLL TAXES (FICA)	4,585	4,585	5,044	459
-100-125-50320	HEALTH INSURANCE	5,475	5,475	5,420	(55)
100-125-50310	RETIREMENT	1,247	1,247	1,371	124
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>\$ 71,248</b>	<b>\$ 71,248</b>	<b>\$ 77,770</b>	<b>6,522</b>
<b>OPERATING EXPENDITURES</b>					
100-125-56030	DUES & SUBSCRIPTIONS	2,400	2,400	2,400	0
100-125-51350	TRAVEL/TRAINING	3,500	3,500	3,500	0
100-125-53713	SOFTWARE LEASES & FEES	-	-	8,000	8,000
100-125-53301	PASSPORT SUPPLIES	\$ 2,330	\$ 2,330	\$ 2,330	0
100-125-54150	ELECTION EXP	20,000	20,000	35,000	15,000
100-125-56013	MISCELLANEOUS	100	100	100	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 28,330</b>	<b>\$ 28,330</b>	<b>\$ 51,330</b>	<b>23,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 99,578</b>	<b>\$ 99,578</b>	<b>\$ 129,100</b>	<b>29,522</b>
<b>TOTAL CITY SECRETARY EXPENDITURES</b>		<b>\$ 99,578</b>	<b>\$ 99,578</b>	<b>\$ 129,100</b>	<b>29,522</b>

CITY ATTORNEY - 26 (AUTHORITY: ORDINANCE)					
<b>OPERATING EXPENDITURES</b>					
100-126-54210	CITY ATTORNEY CONTRACT	\$ 54,000	\$ 54,000	\$ 54,000	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>0</b>
<b>TOTAL CITY ATTORNEY EXPENDITURES</b>		<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>0</b>

HUMAN RESOURCES - 27 (AUTHORITY: ORDINANCE)					
<b>PERSONNEL EXPENDITURES (FT 1, PT 0)</b>					
100-127-50100	SALARIES	\$ 50,393	\$ 79,366	\$ 79,366	0
100-127-50250	PAYROLL TAXES (FICA)	3,855	6,071	6,071	0
100-127-50320	HEALTH INSURANCE	5,475	8,669	10,840	2,171
100-127-50310	RETIREMENT	1,048	1,651	1,651	0
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>\$ 60,771</b>	<b>\$ 95,757</b>	<b>\$ 97,928</b>	<b>2,171</b>
<b>OPERATING EXPENDITURES</b>					
100-127-53450	OFFICE EQUIPMENT	100	100	100	0
100-127-56030	PROFESSIONAL ASSOCIATION DUES	500	500	650	150
100-127-51350	TRAVEL/TRAINING	2,000	2,000	2,000	0
100-127-51501	EMPLOYEE RELATIONS/TEAM BUILDING	1,800	1,800	1,800	0
100-127-51500	SERVICE AWARDS	100	100	-	(100)
100-127-56013	MISCELLANEOUS	100	100	100	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 4,600</b>	<b>\$ 4,600</b>	<b>\$ 4,650</b>	<b>50</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 65,371</b>	<b>\$ 100,357</b>	<b>\$ 102,578</b>	<b>2,221</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES</b>					
		\$ -		\$ -	0
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ -</b>		<b>\$ -</b>	<b>0</b>
<b>TOTAL HUMAN RESOURCES EXPENDITURES</b>		<b>\$ 65,371</b>	<b>\$ 100,357</b>	<b>\$ 102,578</b>	<b>2,221</b>

CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

	FISCAL YEAR 2020-2021		FISCAL YEAR 2021-2022		
	Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease	
<b>CITY ENGINEER - 28 (AUTHORITY: ORDINANCE)</b>					
<b>OPERATING EXPENDITURES</b>					
100-428-54180	CITY ENGINEER CONTRACT	\$ 80,000	\$ 80,000	\$ 80,000	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>0</b>
<b>TOTAL CITY ENGINEER EXPENDITURES</b>		<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>0</b>

<b>EMERGENCY MEDICAL SERVICES (EMS) - 85</b>					
<b>PERSONNEL EXPENDITURES (FT 6, PT 0)</b>					
100-313-50100	SALARIES	\$ 221,000	\$ 96,939	\$ 234,000	137,061
100-313-50105	AUTOMATIC OVERTIME	23,298	23,298	19,279	(4,019)
100-313-50110	OVERTIME WAGES	5,000	5,000	5,000	0
100-313-50106	STIPENDS	12,000	1,000	1,000	0
	TEMPORARY PARAMEDICS		10,730	-	(10,730)
	PREMIUM PAY		462	4,000	3,538
100-313-50250	PAYROLL TAXES (FICA)	\$ 19,989	12,923	\$ 20,141	7,218
100-313-50320	HEALTH INSURANCE	32,850	32,850	27,100	(5,750)
100-313-50310	RETIREMENT	5,331	\$ 3,528	5,476	1,948
	<b>HIDALGO COUNTY CARES ACT REIMB WAGES</b>		<b>\$ 126,331</b>	-	<b>(126,331)</b>
	<b>HIDALGO COUNTY CARES ACT REIMB FRINGE BENEFITS</b>		<b>\$ 8,887</b>	-	<b>(8,887)</b>
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>\$ 319,469</b>	<b>\$ 321,948</b>	<b>\$ 315,996</b>	<b>(5,952)</b>
<b>OPERATING EXPENDITURES</b>					
100-313-53719	FUEL/GAS	\$ 10,000	\$ 10,000	\$ 10,000	0
100-313-53335	MEDICAL EQUIPMENT	5,000	5,000	8,500	3,500
100-313-54060	MEDICAL DIRECTOR	12,000	12,000.00	13,500	1,500
100-313-53352	EMS COLLECTION FEES	50,000	50,000	55,000	5,000
100-313-53303	AMBULANCE SUPPLIES	25,000	35,000	35,000	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 102,000</b>	<b>\$ 112,000</b>	<b>\$ 122,000</b>	<b>10,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 421,469</b>	<b>\$ 433,948</b>	<b>\$ 437,996</b>	<b>4,048</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES</b>					
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0</b>
<b>TOTAL EMS EXPENDITURES</b>		<b>\$ 421,469</b>	<b>\$ 433,948</b>	<b>\$ 437,996</b>	<b>4,048</b>
<b>TOTAL REVENUES BY DEPARTMENT</b>					
		<b>\$ 6,726,707</b>	<b>\$ 7,338,745</b>	<b>\$ 8,108,615</b>	<b>769,870</b>
<b>TOTAL EXPENDITURES BY DEPARTMENT</b>					
		<b>5,899,081</b>	<b>6,544,119</b>	<b>7,019,396</b>	<b>475,277</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>					
		<b>\$ 827,627</b>	<b>\$ 794,627</b>	<b>\$ 1,089,219</b>	<b>294,593</b>
<b>GENERAL FUND RESERVE</b>					
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0</b>
<b>TOTAL CAPITAL EXPENDITURES</b>					
		<b>\$ 827,627</b>	<b>\$ 794,627</b>	<b>\$ 1,089,220</b>	<b>294,593</b>
<b>NET SURPLUS (DEFICIT)</b>					
		<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>0</b>

## **Part IV: Public Utility Fund**

CITY OF PALMVIEW  
 PROPOSED MUNICIPAL BUDGET FOR FY 2021 - 2022  
 FINANCE DEPARTMENT

		FISCAL YEAR		FISCAL YEAR	
		2020-2021		2021-2022	
		Original Municipal Budget	Amended Budget as of 8/17/2021	Proposed Budget	Proposed Increase/Decrease

SOLID WASTE ENTERPRISE FUND					
<b>OPERATING REVENUES</b>					
605-199-40210	REPUBLIC SERVICE FRANCHISE	68,469	68,469	68,469	0
605-199-42100	AGUA SOLID WASTE COLLECTION REVENUE	\$ 896,229	\$ 195,000	\$ -	(195,000)
605-199-42101	HIDALGO M.U.D. #1SOLID WASTE COLLECTION REVENUE	55,355	12,650	-	(12,650)
605-199-42105	CITY HALL SOLID WASTE COLLECTIONS		\$ 740,000	\$ 950,000	210,000
605-199-42125	LATE FEES		50,000	50,000	0
605-199-42126	OTHER ASSOCIATED FEES		\$ 1,000	\$ 1,000	0
605-199-42127	ADMINISTRATION FEE		60,000	60,000	0
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 1,020,053</b>	<b>\$ 1,127,119</b>	<b>\$ 1,129,469</b>	<b>2,350</b>
<b>PERSONNEL EXPENDITURES (FT 1, PT 0)</b>					
605-199-50100	SALARIES	\$ 20,800	\$ 68,880	\$ 63,680	(5,200)
	HAZARD PAY STIPEND	200		-	0
605-199-50250	PAYROLL TAXES (FICA)	1,606	5,269	4,872	(397)
	TWC PAYROLL TAXES (Unemployment )	162		432	432
605-199-50320	HEALTH INSURANCE	4,484	12,775	12,665	(110)
605-199-50310	RETIREMENT	483	1,433	1,325	(108)
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>\$ 27,735</b>	<b>\$ 88,357</b>	<b>\$ 82,974</b>	<b>(5,383)</b>
<b>OPERATING EXPENDITURES</b>					
605-199-54260	SOLID WASTE COLLECTION EXPENDITURES	852,000	882,000	882,000	0
605-199-54270	TRASH REFUNDS	120	1,000	1,000	0
605-199-54061	ADMINISTRATIVE & CLERICAL SUPPORT	57,494	103,162	106,995	3,833
605-199-53351	AGUA S.U.D. BILLING FEES	78,096	12,000	-	(12,000)
605-199-53352	HIDALGO M.U.D. BILLING FEES	4,608	1,100	-	(1,100)
	PRINTER MAINTENANCE		1,000	1,000	0
	BILLING CARDSTOCK		4,000	12,000	8,000
605-199-56020	POSTAGE		26,000	35,000	9,000
605-199-56030	DUES/SUBSCRIPTIONS		500	500	0
605-199-56013	MISCELLANEOUS		1,000	1,000	0
605-199-56010	SUPPLIES		1,000	1,000	0
605-199-51300	TRAINING		1,000	1,000	0
605-199-57075	UNCOLLECTABLE GARBAGE FEES		5,000	5,000	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 992,318</b>	<b>\$ 1,038,762</b>	<b>\$ 1,046,495</b>	<b>7,733</b>
<b>CAPITAL (PRINCIPAL ONLY) EXPENDITURES</b>					
	INTEREST	-	-	64,858	64,858
	PRINCIPAL	-	-	-	0
	PRINCIPAL	-	-	-	0
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,858</b>	<b>64,858</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>0</b>
<b>TOTAL SOLID WASTE EXPENDITURES</b>		<b>\$ 1,020,053</b>	<b>\$ 1,127,119</b>	<b>\$ 1,129,469</b>	<b>2,350</b>

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

## **Part V: Capital Program**

The Capital Improvement Program (CIP) for Fiscal Years 2022-2026 identifies \$11 million proposed capital expenditures for FY 2022. However, this proposed budget does not provide funding for any capital expenditures.

**CAPITAL IMPROVEMENT PROGRAM  
PROPOSED CAPITAL EXPENDITURES BY DEPARTMENT AND YEAR**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>TOTAL</b>
Administration	\$ 45,948	\$ 4,035,000	\$ -	\$ -	\$ -	\$ 4,080,948
EMS	-	350,000	-	-	-	350,000
Fire Department	6,580,000	-	-	250,000	-	6,830,000
Municipal Court	42,500	-	-	-	-	42,500
Parks & Recreation	111,000	120,000	587,500	-	-	818,500
Planning/Code Enforcement	94,000	62,000	102,000	-	-	258,000
Police Department	183,000	225,000	66,000	780,000	-	1,254,000
Public Works Department	3,168,000	536,100	695,000	150,000	150,000	4,699,100
Public Utilities Department	1,464,870	1,670,000	725,000	-	-	3,859,870
<b>TOTAL</b>	<b>\$ 11,689,318</b>	<b>\$ 6,998,100</b>	<b>\$ 2,175,500</b>	<b>\$ 1,180,000</b>	<b>\$ 150,000</b>	<b>\$ 22,192,918</b>



## **Part VI: Net Surplus**

The proposed Palmview Municipal Budget for FY 2022 does not have a surplus.

However, a Net Surplus has been carried forward in our fund balance well over our 5.0% target, from FY 2020. This is a result of strategic planning from monies received from the Hidalgo County Cares Act Reimbursements, which were utilized for our first responder's salaries, replenishing the General Fund for those expenditures. Additional monies were Received for FY 2021 from Hidalgo County Cares Act Reimbursements, strengthening our healthy fund balance.

## Part VII: Appendices

## **Appendix A: Master Fee Schedule**

CITY OF PALMVIEW  
 MASTER FEE SCHEDULE  
 FY 2021 - 2022  
 AS OF MAY 5, 2021

DESCRIPTION	AUTHORITY SOURCE	FY 2021 FEE	FY 2022 FEE*
<b>PLANNING/CODE ENFORCEMENT</b>			
<b>FIRE DEPARTMENT</b>			
<b>Building Permit New Construction Base Fee</b>	ORD. 2013-14	\$400	
A. \$200,000 up to \$1,000,000	ORD. 2013-14	\$200.00 for the first \$200,000 plus \$1.10 per \$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	
<b>Operational Fee Schedule</b>	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	
<b>PLANNING DEPARTMENT</b>			
<b>Residential Buidling Permit</b>			
Residential New Construction (Total Square Footage)	ORD. 2019-11-O	\$50 plus \$0.16/sq ft	
<b>Non Residential Buidling Permit</b>			
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	
<b>Residential/Commercial Building Permits</b>	ORD. 89-4		
1) Storage Room (200 sq. ft or less) =	ORD. 2019-08-O	\$30 plus 0.10/sq ft	
Storage room (201 sq. ft or more) =	ORD. 2019-08-O	\$30 plus 0.10/sq ft	
2) Driveway (400 sq. ft or less) =	ORD. 2019-08-O	\$30 plus 0.10/sq ft	
Driveway (401 sq. ft or more) =	ORD. 2019-08-O	\$30 plus 0.10/sq ft	
3) Fence (\$500 value or less) =	ORD. 2019-08-O	\$30 plus 0.20/linear ft	
Fence (\$500 value or less) =	ORD. 2019-08-O	\$30 plus 0.20/linear ft	
4) Swimming Pool =	ORD. 2019-08-O	\$75	
5) Carport/Porch/Patio	ORD. 2019-11-O	\$30 plus 0.10/sq ft	
Additions/Remodeling	ORD. 2019-08-O	\$50 plus .10 X Sq Ft	

CITY OF PALMVIEW  
 MASTER FEE SCHEDULE  
 FY 2021 - 2022  
 AS OF MAY 5, 2021

DESCRIPTION	AUTHORITY SOURCE	FY 2021 FEE	FY 2022 FEE*
Permit Renewal	ORD. 2019-08-O	Based on Percent Project Complete	
Electrical Permits			
1) T-POLE =	ORD. 2019-08-O	\$25	
2) Working Clearance =	ORD. 2019-08-O	\$100	
3) Service Switch =	ORD. 2019-08-O	\$30	
4) Electrical	ORD. 2019-08-O	\$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	
11) Solar Panel		\$100	
<b>Mechanical Permits</b>			
Valuation amount less than or equal to \$1,000 =	ORD. 2019-08-O	\$30 plus \$20 for 1 ton plus \$15/additional ton	
Valuation amount greater than \$1,000 =	ORD. 2019-08-O	\$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 =	ORD. 2019-08-O	\$30 plus \$5/fixture or repair	
5) Water Heaters =	ORD. 2019-08-O	\$30.00	
6) Car Wash Mud Trap Drain =	ORD. 2019-08-O	\$30.00	
7) Gas Outlets	ORD. 2019-08-O	\$30.00	
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	
<b>Miscellaneous</b>			
Moving/Demolition	ORD. 2019-08-O	\$100 plus notification and asbestos report	
Storage Room Moving Fee	ORD. 2019-08-O	\$50	
Security Permit	ORD. 2019-08-O	\$100 plus notification and asbestos report	
Business License Permit	ORD. 2019-08-O	\$100.00	
Business License Permit Annual Renewal	ORD. 2019-08-O	\$80.00	
Building Contractor License	ORD. 2019-08-O	\$100 \$50 renew yearly	
Building Contractor License Annual Renewal		\$50.00	
Occupational License		\$100 \$50 renew yearly	
Occupational License Annual Renewal		\$50.00	
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	ORD. 2019-08-O	\$60	
After-Hours Inspection	ORD. 2019-08-O	\$75	
Working/Operating Without a Permit	ORD. 2019-08-O	Double the regular permit fee	
Certificate of Occupancy	ORD. 2019-08-O	\$25	
Site Plan Review	ORD. 2019-08-O	\$200 Plus Applications	
Construction Plan Review	ORD. 2019-08-O	\$100/hr (min 1 hr for Commercial Plan)	
Fire alarm			
Subdivision Application	ORD. 2019-08-O	\$400	
Subdivision Inspection	ORD. 2019-08-O	3% of Construction Value	
Construction Materials & Testing Fee	ORD. 2019-08-O	3% of Construction Value	
Park Fee in Lieu of Dedication of Land	ORD. 2019-08-O	\$500 per Dwelling Unit	
Fire Work Stand		\$200	
Food handlers		\$10	
Garage Sale	ORD. 2019-08-O	\$10 per Day	

CITY OF PALMVIEW  
 MASTER FEE SCHEDULE  
 FY 2021 - 2022  
 AS OF MAY 5, 2021

DESCRIPTION	AUTHORITY SOURCE	FY 2021 FEE	FY 2022 FEE*
Health Permit (1-10 Employees)		\$100	
Health Permit (10+ Employees)		\$150	
Conditional Use Permit	ORD. 2019-08-O	\$350	
Rezoning	ORD. 2019-08-O	\$350	
Pet Registration Fee	ORD. 2019-08-O	\$5 sterilized, \$15 nonsterilized	
CUP Renew		\$100	
Working Clearance			
<b>POLICE DEPARTMENT</b>			
<b>Violation</b>			
1 To 10 Miles More Than Speed Limit		\$166	
11 Miles More Than Speed Limit		\$168	
12 Miles More Than Speed Limit		\$170	
13 Miles More Than Speed Limit		\$172	
14 Miles More Than Speed Limit		\$174	
15 Miles More Than Speed Limit		\$176	
16 Miles More Than Speed Limit		\$178	
17 Miles More Than Speed Limit		\$180	
18 Miles More Than Speed Limit		\$182	
19 Miles More Than Speed Limit		\$184	
20 Miles More Than Speed Limit		\$186	
21 Miles More Than Speed Limit		\$188	
22 Miles More Than Speed Limit		\$190	
23 Miles More Than Speed Limit		\$192	
24 Miles More Than Speed Limit		\$194	
25 Miles More Than Speed Limit		\$196	
26 Miles More Than Speed Limit		\$198	
27 Miles More Than Speed Limit		\$200	
28 Miles More Than Speed Limit		\$202	
29 Miles More Than Speed Limit		\$204	
30 Miles More Than Speed Limit		\$206	
Attempt to Purch. A.B. By Minor		\$302	
Assault		\$500	
Consumption of Alcohol by Minor		\$500	
Criminal Mischief		\$403	
Curfew Violation		\$206	
Cut Across Driveway to Make Turn		\$194	
Cut Corner Left Turn		\$176	
Cut in After Passing		\$176	
Defective Equip.		\$176	
Disorderly Conduct		\$302	
Disregarded No Passing Zone		\$200	
Disregarded Red Light/Stop Sign		\$176	
Drag Racing/Acceleration/Contest Speed		\$302	
Driving Under Influence/A.B. And or Minor		\$500	
Driving on Restricted Access		\$176	
Driver or Pass. Open Door in Traffic		\$174	
Drove on From Prohibited Acc.		\$176	
Drove on Wrong Side of Road		\$176	
Drove on Wrong Way on One Way Road		\$176	
Drug Paraphernalia		\$500	
Exhibition of Acceleration		\$302	
Expired DI		\$196	
Expired MVI/LP		\$176	
Failure to Appear		\$249	
Fail to Control Speed		\$196	
Fail to Drive in A Single Lane		\$176	
Fail to Report DI Change of Address		\$193	
Fail to Signal Turn Lt/Rt		\$176	
Fail to Yield Emergency Vehicle		\$210	
Fail to Stop/Remain Stop for School Bus		\$252	
Failure to Identify		\$230	
Following Too Closely		\$176	
Littering		\$176	
Loose Animals		\$252	
Minor in Poss. A.B.		\$500	
No Driver's License	2	\$176	

CITY OF PALMVIEW  
 MASTER FEE SCHEDULE  
 FY 2021 - 2022  
 AS OF MAY 5, 2021

DESCRIPTION	AUTHORITY SOURCE	FY 2021 FEE	FY 2022 FEE*
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	
<b>Wrecker Fees</b>			
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)			
<b>Other</b>			
Accident Reports		\$6	
Fingerprints		\$6	
<b>Parks &amp; Recreation</b>			
Pavilion Rental		\$375	



CITY OF PALMVIEW  
 MASTER FEE SCHEDULE  
 FY 2021 - 2022  
 AS OF MAY 5, 2021

DESCRIPTION	AUTHORITY SOURCE	FY 2021 FEE	FY 2022 FEE*
<b>Public Works</b>			
<b>Solid Waste</b>			
Set Up Fee	ORD. 2021-04-O	\$6.00	
Modification Fee	ORD. 2021-04-O	\$3.00	
Reinstatement Fee	ORD. 2021-04-O	\$7.50	
<b>Residential</b>			
One (1) Cart	ORD. 2021-04-O	\$22.00	
Two (2) Carts	ORD. 2021-04-O	\$29.57	
Three (3) Carts	ORD. 2021-04-O	\$47.50	
Four (4) Carts	ORD. 2021-04-O	\$82.00	
<b>Commercial</b>			
One (1) Cart	ORD. 2021-04-O	\$27.23	
Two (2) Carts	ORD. 2021-04-O	\$41.56	
Three (3) Carts	ORD. 2021-04-O	\$60.56	
Weedy Lot Mowing		\$150/HR	
Staff Hours	ORD. 2019-08-O	\$10/HR X # of staff	
Debris Removal & Abatement	ORD. 2019-08-O	\$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.	
<b>Emergency Medical Services</b>			
<b>Resident</b>			
ALS2		\$2,864	
ALS - Emergency		\$2,864	
BLS - Emergency		\$2,144	
Treatment/No Transport		\$315	
<b>Non-Resident</b>			
ALS2		\$3,044	
ALS - Emergency		\$3,224	
BLS - Emergency		\$2,324	
Treatment/No Transport		\$344	
<b>Public Utilities</b>			
<b>Empty Lot Sewer Connection Fee</b>			
Residential	Ord. 2018-02-O	\$3,157	
Commercial	Ord. 2018-02-O	\$4,157	
<b>Public Library</b>			
<b>Fines and Fees</b>			
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	

\*2021 Fees remain in effect in FY2022 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.”<sup>6</sup>

### 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

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<sup>6</sup> Section 3.01.

## **Appendix C: Personnel Salaries Schedule by Department**

CITY OF PALMVIEW  
2022 EMPLOYEE SALARY SCHEDULE  
FINANCE DEPARTMENT  
OCTOBER 01, 2021

Position ID	TITLE	ORIGINAL BUDGETED ANNUAL SALARY	BASE HOURLY RATE		ANNUAL STIPEND PAY	PREMIUM PAY	BUDGETED ANNUAL SALARY	TMRS	FICA	Workers Comp	Unemployment	Health Insurance	Life Insurance	TOTAL
<b>CITY MANAGER (2 FT)</b>														
PLV-001	City Manager	\$ 140,000	\$ 67.31		\$ -	\$ -	\$ 140,000	\$ 2,912	\$ 10,710	\$ 574	\$ 144	\$ 22,459	\$ 68	\$ 176,867
PLV-002	Assistant City Manager	\$ 72,250	\$ 34.74		\$ -	\$ -	\$ 72,250	\$ 1,503	\$ 5,527	\$ 296	\$ 144	\$ 5,420	\$ 68	\$ 85,209
<b>Total Administration</b>		<b>\$ 212,250</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 212,250</b>	<b>\$ 4,415</b>	<b>\$ 16,237</b>	<b>\$ 870</b>	<b>\$ 288</b>	<b>\$ 27,879</b>	<b>\$ 137</b>	<b>\$ 262,076</b>

Position ID	TITLE	ORIGINAL BUDGETED ANNUAL SALARY	BASE HOURLY RATE		ANNUAL STIPEND PAY	PREMIUM PAY	BUDGETED ANNUAL SALARY	TMRS	FICA	Workers Comp	Unemployment	Health Insurance	Life Insurance	TOTAL
<b>FINANCE (2 FT, 0 PT)</b>														
PLV-003	Assistant Finance Director	\$ 39,781	\$ 19.13		\$ -	\$ -	\$ 39,781	\$ 827	\$ 3,043	\$ 163	\$ 144	\$ 5,420	\$ 68	\$ 49,447
PLV-004	Finance Clerk	\$ 27,040	\$ 13.00		\$ -	\$ -	\$ 27,040	\$ 562	\$ 2,069	\$ 111	\$ 144	\$ 5,420	\$ 68	\$ 35,414
<b>Total Finance</b>		<b>\$ 66,821</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,821</b>	<b>\$ 1,390</b>	<b>\$ 5,112</b>	<b>\$ 274</b>	<b>\$ 288</b>	<b>\$ 10,840</b>	<b>\$ 137</b>	<b>\$ 84,862</b>

Position ID	TITLE	ORIGINAL BUDGETED ANNUAL SALARY	BASE HOURLY RATE		ANNUAL STIPEND PAY	PREMIUM PAY	BUDGETED ANNUAL SALARY	TMRS	FICA	Workers Comp	Workers Comp	Health Insurance	Life Insurance	TOTAL
<b>HUMAN RESOURCES (2 FT, 0 PT)</b>														
PLV-005	Human Resources Director	\$ 50,393	\$ 24.23		\$ 4,013	\$ -	\$ 54,406	\$ 1,132	\$ 4,162	\$ 223	\$ 144	\$ 5,420	\$ 68	\$ 65,555
PLV-006	Human Resources Clerk	\$ 24,960	\$ 12.00		\$ -	\$ -	\$ 24,960	\$ 519	\$ 1,909	\$ 102	\$ 144	\$ 5,420	\$ 68	\$ 33,123
<b>Total Human Resources</b>		<b>\$ 75,353</b>			<b>\$ 4,013</b>	<b>\$ -</b>	<b>\$ 79,366</b>	<b>\$ 1,651</b>	<b>\$ 6,071</b>	<b>\$ 325</b>	<b>\$ 288</b>	<b>\$ 10,840</b>	<b>\$ 137</b>	<b>\$ 98,678</b>

Position ID	TITLE	ORIGINAL BUDGETED ANNUAL SALARY	BASE HOURLY RATE		ANNUAL STIPEND PAY	PREMIUM PAY	BUDGETED ANNUAL SALARY	TMRS	FICA	Workers Comp	Unemployment	Health Insurance	Life Insurance	TOTAL
<b>CITY SECRETARY (1 FT, 0 PT)</b>														
PLV-007	City Secretary	\$ 65,935	\$ 31.70		\$ -	\$ -	\$ 65,935	\$ 1,371	\$ 5,044	\$ 270	\$ 144	\$ 5,420	\$ 68	\$ 78,253
<b>Total City Secretary</b>		<b>\$ 65,935</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,935</b>	<b>\$ 1,371</b>	<b>\$ 5,044</b>	<b>\$ 270</b>	<b>\$ 144</b>	<b>\$ 5,420</b>	<b>\$ 68</b>	<b>\$ 78,253</b>

Position ID	TITLE	ORIGINAL BUDGETED ANNUAL SALARY	BASE HOURLY RATE		ANNUAL STIPEND PAY	PREMIUM PAY	BUDGETED ANNUAL SALARY	TMRS	FICA	Workers Comp	Workers Comp	Health Insurance	Life Insurance	TOTAL
<b>MUNICIPAL COURT (2 FT, 0 PT)</b>														
PLV-008	Court Administrator	\$ 36,618	\$ 17.60		\$ 5,000	\$ -	\$ 41,618	\$ 866	\$ 3,184	\$ 171	\$ 144	\$ 5,420	\$ 68	\$ 51,471
PLV-009	Court Clerk	\$ 28,751	\$ 13.82		\$ -	\$ -	\$ 28,751	\$ 598	\$ 2,199	\$ 118	\$ 144	\$ 5,420	\$ 68	\$ 37,299
<b>Total Municipal Court</b>		<b>\$ 65,369</b>			<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 70,369</b>	<b>\$ 1,464</b>	<b>\$ 5,383</b>	<b>\$ 289</b>	<b>\$ 288</b>	<b>\$ 10,840</b>	<b>\$ 137</b>	<b>\$ 88,769</b>

**CITY OF PALMVIEW  
2022 EMPLOYEE SALARY SCHEDULE  
FINANCE DEPARTMENT  
OCTOBER 01, 2021**

Position ID	TITLE	ORIGINAL BUDGETED ANNUAL SALARY	BASE HOURLY RATE		ANNUAL STIPEND PAY	PREMIUM PAY	BUDGETED ANNUAL SALARY	TMRS	FICA	Workers Comp	Unemployment	Health Insurance	Life Insurance	TOTAL
<b>PLANNING/CODE ENFORCEMENT (5 FT, 0 PT)</b>														
PLV-010	Director	\$ 40,825			\$ -	\$ -	40,825	\$ 849	\$ 3,123	\$ 167	\$ 144	\$ 3,595	\$ 68	\$ 48,772
PLV-011	Administrative Assistnat	\$ 31,200	\$ 15.00		\$ -	\$ -	31,200	\$ 649	\$ 2,387	\$ 128	\$ 144	\$ 5,420	\$ 68	\$ 39,996
PLV-012	Building Inspector	\$ 31,200	\$ 15.00	\$ -	\$ -	\$ -	31,200	\$ 649	\$ 2,387	\$ 128	\$ 144	\$ 5,420	\$ 68	\$ 39,996
PLV-013	Animal Control Officer	\$ 28,600	\$ 13.75		\$ -	\$ -	28,600	\$ 595	\$ 2,188	\$ 117	\$ 144	\$ 5,420	\$ 68	\$ 37,133
PLV-014	Code Enforcement Officer	\$ 27,040	\$ 13.00		\$ -	\$ -	27,040	\$ 562	\$ 2,069	\$ 111	\$ 144	\$ 5,420	\$ 68	\$ 35,414
<b>Total Planning/Code Enforcement</b>		<b>\$ 158,865</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 158,865</b>	<b>\$ 3,304</b>	<b>\$ 12,153</b>	<b>\$ 651</b>	<b>\$ 720</b>	<b>\$ 25,275</b>	<b>\$ 342</b>	<b>\$ 201,311</b>

Position ID	TITLE	ORIGINAL BUDGETED ANNUAL SALARY	BASE HOURLY RATE		ANNUAL STIPEND PAY	PREMIUM PAY	BUDGETED ANNUAL SALARY	TMRS	FICA	Workers Comp	Workers Comp	Health Insurance	Life Insurance	TOTAL
<b>PARKS &amp; RECREATION (2 FT, 4 PT)</b>														
PLV-015	Director	\$ 42,436	\$ 20.40		\$ -	\$ -	\$ 42,436	\$ 883	\$ 3,246	\$ 174	\$ 144	\$ 5,420	\$ 68	\$ 52,371
PLV-016	Program Coordinator	24,960	12.00		-	-	24,960	\$ 519	\$ 1,909	\$ 102	\$ 144	\$ 5,420	68	\$ 33,123
PLV-017	Clerk (Part-Time)	18,200	10.00		-	-	18,200	-	\$ 1,392	\$ 75	\$ 144	-	-	\$ 19,811
PLV-018	Coach (Part-Time)	2,624	10.30		-	-	2,624	-	\$ 201	\$ 11	\$ 144	-	-	\$ 2,979
PLV-019	Sports Site Coordinator (Part-Time)	21,840	12.00		-	-	21,840	-	\$ 1,671	\$ 90	\$ 144	-	-	\$ 23,744
	Summer Coaches & Staff (Temporary)	26,500	-		-	-	26,500	-	\$ 2,027	\$ 109	\$ 144	-	-	\$ 28,780
<b>Total Parks &amp; Recreation</b>		<b>\$ 136,560</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136,560</b>	<b>\$ 1,402</b>	<b>\$ 10,447</b>	<b>\$ 560</b>	<b>\$ 864</b>	<b>\$ 10,840</b>	<b>\$ 137</b>	<b>\$ 160,810</b>

Position ID	TITLE	ORIGINAL BUDGETED ANNUAL SALARY	BASE HOURLY RATE		ANNUAL STIPEND PAY	PREMIUM PAY	BUDGETED ANNUAL SALARY	TMRS	FICA	Workers Comp	Unemployment	Health Insurance	Life Insurance	TOTAL
<b>PUBLIC WORKS (15 FT, 1 PT)</b>														
PLV-020	Director	49,730			\$ -	\$ -	\$ 49,730	\$ 1,034	\$ 3,804	\$ 1,790	\$ 144	\$ 5,420	\$ 68	\$ 61,991
PLV-021	Maintenance & Field Operations Supervisor II	41,476	19.94		\$ -	\$ -	\$ 41,476	\$ 863	\$ 3,173	\$ 1,493	\$ 144	\$ 5,420	\$ 68	\$ 52,637
PLV-022	Facilities & Sanitation Supervisor I	33,966	16.33		\$ -	\$ -	\$ 33,966	\$ 707	\$ 2,598	\$ 1,223	\$ 144	\$ 5,420	\$ 68	\$ 44,127
PLV-023	Maintenance Worker	39,458	18.97		\$ -	\$ -	\$ 39,458	\$ 821	\$ 3,019	\$ 1,420	\$ 144	\$ 5,420	\$ 68	\$ 50,350
PLV-024	Maintenance Worker	25,688	12.35		\$ -	\$ -	\$ 25,688	\$ 534	\$ 1,965	\$ 925	\$ 144	\$ 5,420	\$ 68	\$ 34,744
PLV-025	Custodian (Part-time)	14,056	9.01		\$ -	\$ -	\$ 14,056	\$ -	\$ 1,075	\$ 506	\$ 144	\$ -	\$ -	\$ 15,781
PLV-026	Maintenance Worker	25,688	12.35		\$ -	\$ -	\$ 25,688	\$ 534	\$ 1,965	\$ 925	\$ 144	\$ 5,420	\$ 68	\$ 34,744
PLV-027	Maintenance Worker	25,688	12.35		\$ -	\$ -	\$ 25,688	\$ 534	\$ 1,965	\$ 925	\$ 144	\$ 5,420	\$ 68	\$ 34,744
PLV-028	Groundskeeper	22,880	11.00		\$ -	\$ -	\$ 22,880	\$ 476	\$ 1,750	\$ 824	\$ 144	\$ 5,420	\$ 68	\$ 31,562
PLV-029	Maintenance Worker II	27,830	13.38		\$ -	\$ -	\$ 27,830	\$ 579	\$ 2,129	\$ 1,002	\$ 144	\$ 5,420	\$ 68	\$ 37,172
PLV-030	Maintenance Worker	25,688	12.35		\$ -	\$ -	\$ 25,688	\$ 534	\$ 1,965	\$ 925	\$ 144	\$ 5,420	\$ 68	\$ 34,744
PLV-031	Maintenance Worker	22,880	11.00		\$ -	\$ -	\$ 22,880	\$ 476	\$ 1,750	\$ 824	\$ 144	\$ 5,420	\$ 68	\$ 31,562
PLV-032	Maintenance Worker	23,566	11.33		\$ -	\$ -	\$ 23,566	\$ 490	\$ 1,803	\$ 848	\$ 144	\$ 5,420	\$ 68	\$ 32,340
PLV-033	Drainage Supervisor/Electrician	27,830	13.38		\$ 2,500	\$ -	\$ 30,330	\$ 631	\$ 2,320	\$ 1,092	\$ 144	\$ 5,420	\$ 68	\$ 40,006
PLV-034	Drainage Equipment Operator	27,040	13.00		\$ 2,500	\$ -	\$ 27,040	\$ 562	\$ 2,069	\$ 973	\$ 144	\$ 5,420	\$ 68	\$ 36,277
PLV-035	Drainage Laborer	22,880	11.00		\$ -	\$ -	\$ 22,880	\$ 476	\$ 1,750	\$ 824	\$ 144	\$ 5,420	\$ 68	\$ 31,562
<b>Total Public Works</b>		<b>\$ 456,344</b>			<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 458,844</b>	<b>\$ 9,252</b>	<b>\$ 35,102</b>	<b>\$ 16,518</b>	<b>\$ 2,304</b>	<b>\$ 81,301</b>	<b>\$ 1,026</b>	<b>\$ 604,346</b>

**CITY OF PALMVIEW  
2022 EMPLOYEE SALARY SCHEDULE  
FINANCE DEPARTMENT  
OCTOBER 01, 2021**

Position ID	TITLE	ORIGINAL BUDGETED ANNUAL SALARY	BASE HOURLY RATE		ANNUAL STIPEND PAY	PREMIUM PAY	BUDGETED ANNUAL SALARY	TMRS	FICA	Workers Comp	Unemployment	Health Insurance	Life Insurance	TOTAL
<b>POLICE DEPARTMENT ADMINISTRATION (33 FT, 2 PT)</b>														
PLV-036	Chief of Police	\$ 66,950			\$ 2,500	\$ -	\$ 69,450	\$ 1,445	\$ 5,313	\$ 5,487	\$ 144	\$ 5,420	\$ 68	\$ 87,327
PLV-037	Lieutenant	49,754	23.92		4,000	-	\$ 53,754	\$ 1,118	\$ 4,112	\$ 2,338	\$ 144	\$ 5,420	\$ 68	\$ 66,955
PLV-038	Lieutenant	49,754	23.92		7,500	-	\$ 57,254	\$ 1,191	\$ 4,380	\$ 2,491	\$ 144	\$ 5,420	\$ 68	\$ 70,948
PLV-039	Police Records Clerk	24,960	12.00		-	-	\$ 24,960	\$ 519	\$ 1,909	\$ 102	\$ 144	\$ 5,420	\$ 68	\$ 33,123
PLV-040	Administrative Clerk	28,080	13.50		-	-	\$ 28,080	\$ 584	\$ 2,148	\$ 115	\$ 144	\$ 5,420	\$ 68	\$ 36,560
PLV-041	Communications Officer I	28,080	13.50		-	-	\$ 28,080	\$ 584	\$ 2,148	\$ 115	\$ 144	\$ 5,420	\$ 68	\$ 36,560
PLV-042	Communications Officer II	31,200	15.00		500	-	\$ 31,700	\$ 659	\$ 2,425	\$ 130	\$ 144	\$ 5,420	\$ 68	\$ 40,547
PLV-043	Communications Officer II	31,200	15.00		1,000	-	\$ 32,200	\$ 670	\$ 2,463	\$ 132	\$ 144	\$ 5,420	\$ 68	\$ 41,098
PLV-044	Communications Officer II	31,200	15.00		500	-	\$ 31,700	\$ 659	\$ 2,425	\$ 130	\$ 144	\$ 5,420	\$ 68	\$ 40,547
PLV-045	Communications Officer II	31,200	15.00		-	-	\$ 31,200	\$ 649	\$ 2,387	\$ 128	\$ 144	\$ 5,420	\$ 68	\$ 39,996
PLV-046	Communications Officer II	31,200	15.00		-	-	\$ 31,200	\$ 649	\$ 2,387	\$ 128	\$ 144	\$ 5,420	\$ 68	\$ 39,996
PLV-047	Communications Officer I	28,080	13.50		-	-	\$ 28,080	\$ 584	\$ 2,148	\$ 115	\$ 144	\$ 5,420	\$ 68	\$ 36,560
PLV-048	Corporal	43,805	21.06		3,500	-	\$ 47,305	\$ 984	\$ 3,619	\$ 2,058	\$ 144	\$ 5,420	\$ 68	\$ 59,598
PLV-049	Crime Victim Liaison	36,050	17.33		-	-	\$ 36,050	\$ 750	\$ 2,758	\$ 148	\$ 144	\$ 5,420	\$ 68	\$ 45,338
PLV-050	Sergeant	45,968	22.10		3,000	-	\$ 48,968	\$ 1,019	\$ 3,746	\$ 2,130	\$ 144	\$ 5,420	\$ 68	\$ 61,495
PLV-051	Investigator	41,829	20.11		500	-	\$ 42,329	\$ 880	\$ 3,238	\$ 1,841	\$ 144	\$ 5,420	\$ 68	\$ 53,921
PLV-052	Investigator	41,829	20.11		500	-	\$ 42,329	\$ 880	\$ 3,238	\$ 1,841	\$ 144	\$ 5,420	\$ 68	\$ 53,921
PLV-053	Investigator	41,829	20.11		1,000	-	\$ 42,829	\$ 891	\$ 3,276	\$ 1,863	\$ 144	\$ 5,420	\$ 68	\$ 54,492
PLV-054	Corporal	43,805	21.06		2,000	-	\$ 45,805	\$ 953	\$ 3,504	\$ 1,993	\$ 144	\$ 5,420	\$ 68	\$ 57,887
PLV-055	Sergeant	45,968	22.10		500	-	\$ 46,468	\$ 967	\$ 3,555	\$ 2,021	\$ 144	\$ 5,420	\$ 68	\$ 58,643
PLV-056	Patrol Officer	39,541	19.01		500	-	\$ 40,041	\$ 833	\$ 3,063	\$ 1,742	\$ 144	\$ 5,420	\$ 68	\$ 51,311
PLV-057	Patrol Officer	39,541	19.01		500	-	\$ 40,041	\$ 833	\$ 3,063	\$ 1,742	\$ 144	\$ 5,420	\$ 68	\$ 51,311
PLV-058	Patrol Officer	39,541	19.01		3,500	-	\$ 43,041	\$ 895	\$ 3,293	\$ 1,872	\$ 144	\$ 5,420	\$ 68	\$ 54,734
PLV-059	Patrol Officer	39,541	19.01		500	-	\$ 40,041	\$ 833	\$ 3,063	\$ 1,742	\$ 144	\$ 5,420	\$ 68	\$ 51,311
PLV-060	Patrol Officer	39,541	19.01		500	-	\$ 40,041	\$ 833	\$ 3,063	\$ 1,742	\$ 144	\$ 5,420	\$ 68	\$ 51,311
PLV-061	Patrol Officer	39,541	19.01		500	-	\$ 40,041	\$ 833	\$ 3,063	\$ 1,742	\$ 144	\$ 5,420	\$ 68	\$ 51,311
PLV-062	Patrol Officer	39,541	19.01		2,500	-	\$ 42,041	\$ 874	\$ 3,216	\$ 1,829	\$ 144	\$ 5,420	\$ 68	\$ 53,593
PLV-063	Patrol Officer	39,541	19.01		500	-	\$ 40,041	\$ 833	\$ 3,063	\$ 1,742	\$ 144	\$ 5,420	\$ 68	\$ 51,311
PLV-064	Patrol Officer	39,541	19.01		500	-	\$ 40,041	\$ 833	\$ 3,063	\$ 1,742	\$ 144	\$ 5,420	\$ 68	\$ 51,311
PLV-065	Patrol Officer	39,541	19.01		-	-	\$ 39,541	\$ 822	\$ 3,025	\$ 1,720	\$ 144	\$ 5,420	\$ 68	\$ 50,741
PLV-066	Patrol Officer	39,541	19.01		-	-	\$ 39,541	\$ 822	\$ 3,025	\$ 1,720	\$ 144	\$ 5,420	\$ 68	\$ 50,741
PLV-067	Patrol Officer (Part-Time)	29,656	19.01		-	-	\$ 29,656	\$ -	\$ 2,269	\$ 1,290	\$ 144	\$ -	\$ -	\$ 33,359
PLV-068	Patrol Officer (Part-Time)	29,656	19.01		-	-	\$ 29,656	\$ -	\$ 2,269	\$ 1,290	\$ 144	\$ -	\$ -	\$ 33,359
PLV-069	Corporal	43,805	21.06		1,000	-	\$ 44,805	\$ 932	\$ 3,428	\$ 1,949	\$ 144	\$ 5,420	\$ 68	\$ 56,746
PLV-070	Corporal	43,805	21.06		-	-	\$ 43,805	\$ 911	\$ 3,351	\$ 1,906	\$ 144	\$ 5,420	\$ 68	\$ 55,605
<b>Total Police Department</b>		<b>\$ 1,310,809</b>			<b>\$ 37,500</b>	<b>\$ -</b>	<b>\$ 1,348,309</b>	<b>\$ 26,811</b>	<b>\$ 103,146</b>	<b>\$ 49,169</b>	<b>\$ 4,896</b>	<b>\$ 173,443</b>	<b>\$ 2,189</b>	<b>\$ 1,707,962</b>

**CITY OF PALMVIEW  
2022 EMPLOYEE SALARY SCHEDULE  
FINANCE DEPARTMENT  
OCTOBER 01, 2021**

Position ID	TITLE	ORIGINAL BUDGETED ANNUAL SALARY	BASE HOURLY RATE	AUTO O/T	ANNUAL STIPEND PAY	PREMIUM PAY	BUDGETED ANNUAL SALARY	TMRS	FICA	Workers Comp	Unemployment	Health Insurance	Life Insurance	TOTAL
<b>FIRE (18 FT, 2 PT)</b>														
PLV-071	Fire Chief	\$ 80,519		\$0	-	-	80,519	\$ 1,675	\$ 6,160	\$ 3,962	\$ 144	\$ 5,420	\$ 68	\$ 97,948
PLV-072	Asststnat Fire Chief	55,000	26.44	\$0	-	-	55,000	\$ 1,144	\$ 4,208	\$ 2,706	\$ 144	\$ 5,420	\$ 68	\$ 68,690
PLV-073	Administrative Assistant	20,800	10.00	\$0	-	-	20,800	\$ 433	\$ 1,591	\$ 1,023	\$ 144	\$ 5,420	\$ 68	\$ 29,480
PLV-074	Fire Marshal (Part-Time)	23,400	15.00	\$0	-	-	23,400	\$ -	\$ 1,790	\$ 1,151	\$ 144	\$ -	\$ -	\$ 26,485
PLV-075	Captain	41,202	14.95	\$4,216	-	6,798	52,216	\$ 1,086	\$ 3,995	\$ 2,569	\$ 144	\$ 5,420	\$ 68	\$ 65,498
PLV-076	Captain	41,202	14.95	\$4,679	-	6,798	52,679	\$ 1,096	\$ 4,030	\$ 2,592	\$ 144	\$ 5,420	\$ 68	\$ 66,029
PLV-077	Captain	41,202	14.95	\$4,141	-	6,798	52,141	\$ 1,085	\$ 3,989	\$ 2,565	\$ 144	\$ 5,420	\$ 68	\$ 65,412
PLV-078	Leutenant	37,000	13.43	\$4,543	6,000	-	47,543	\$ 989	\$ 3,637	\$ 2,339	\$ 144	\$ 5,420	\$ 68	\$ 60,141
PLV-079	Leutenant	37,000	13.43	\$3,786	1,200	-	41,986	\$ 873	\$ 3,212	\$ 2,066	\$ 144	\$ 5,420	\$ 68	\$ 53,769
PLV-080	Leutenant	37,000	13.43	\$4,202	700	-	41,902	\$ 872	\$ 3,206	\$ 2,062	\$ 144	\$ 5,420	\$ 68	\$ 53,673
PLV-081	Firefighter/Paramedic	43,000	15.60	\$4,093	-	2,000	49,093	\$ 1,021	\$ 3,756	\$ 2,415	\$ 144	\$ 5,420	\$ 68	\$ 61,918
PLV-082	Firefighter/Paramedic	43,000	15.60	\$4,543	2,000	2,000	51,543	\$ 1,072	\$ 3,943	\$ 2,536	\$ 144	\$ 5,420	\$ 68	\$ 64,727
PLV-083	Firefighter/Paramedic	43,000	15.60	\$4,020	-	2,000	49,020	\$ 1,020	\$ 3,750	\$ 2,412	\$ 144	\$ 5,420	\$ 68	\$ 61,834
PLV-084	Firefighter/EMT-I	35,000	12.70	\$3,581	1,000	-	39,581	\$ 823	\$ 3,028	\$ 1,947	\$ 144	\$ 5,420	\$ 68	\$ 51,012
PLV-085	Firefighter/EMT-B	36,050	13.08	\$3,518	-	-	39,568	\$ 823	\$ 3,027	\$ 1,947	\$ 144	\$ 5,420	\$ 68	\$ 50,997
PLV-086	Firefighter/EMT-I	35,000	12.70	3,518	1,000	-	39,518	822	3,023	\$ 1,873	\$ 144	\$ 5,420	68	\$ 50,869
PLV-087	VOL/Asst. Chief (Part-Time)	6,306	9.90	\$0	-	-	6,306	\$ -	\$ 482	\$ 310	\$ 101	\$ -		\$ 7,200
PLV-088	Firefighter	35,000	12.70	\$4,000	-	-	39,000	\$ 811	\$ 2,984	\$ 1,919	\$ 144	\$ 5,420	\$ 68	\$ 50,346
PLV-089	Firefighter	35,000	12.70	\$4,000	-	-	39,000	\$ 811	\$ 2,984	\$ 1,919	\$ 144	\$ 5,420	\$ 68	\$ 50,346
PLV-090	Firefighter	35,000	12.70	\$4,000	-	-	39,000	\$ 811	\$ 2,984	\$ 1,919	\$ 144	\$ 5,420	\$ 68	\$ 50,346
<b>Total Fire</b>		<b>\$ 760,681</b>		<b>\$ 60,840</b>	<b>\$ 11,900</b>	<b>\$ 26,394</b>	<b>\$ 859,815</b>	<b>\$ 17,266</b>	<b>\$ 65,776</b>	<b>\$ 42,232</b>	<b>\$ 2,837</b>	<b>\$ 97,562</b>	<b>\$ 1,230</b>	<b>\$ 1,086,718</b>

Position ID	TITLE	ORIGINAL BUDGETED ANNUAL SALARY	BASE HOURLY RATE	AUTO O/T	ANNUAL STIPEND PAY	PREMIUM PAY	BUDGETED ANNUAL SALARY	TMRS	FICA	Workers Comp	Unemployment	Health Insurance	Life Insurance	TOTAL
<b>EMS (5 FT, 1 PT)</b>														
PLV-091	Paramedic	43,000	15.60	4,543	-	2,000	49,543	\$ 1,030	3,790	\$ 2,348	\$ 144	\$ 5,420	68	\$ 62,344
PLV-092	Paramedic	43,000	15.60	4,093	-	2,000	49,093	1,021	3,756	\$ 2,327	\$ 144	\$ 5,420	68	\$ 61,829
PLV-093	EMT-B	35,000	12.70	\$3,015	-	-	38,015	\$ 791	\$ 2,908	\$ 1,870	\$ 144	\$ 5,420	\$ 68	\$ 49,217
PLV-094	EMT-B	35,000	12.70	3,748	-	-	38,748	806	2,964	\$ 1,837	\$ 144	\$ 5,420	68	\$ 49,987
PLV-095	EMT-B	35,000	12.70	3,377	-	-	38,377	798	2,936	\$ 1,819	\$ 144	\$ 5,420	68	\$ 49,563
	Temporary Paramedics (Part-Time)	43,000		-	-	-	43,000	-	3,290	\$ 2,038	\$ 144	\$ -	-	\$ 48,472
<b>Total EMS</b>		<b>\$ 234,000</b>		<b>\$ 18,776</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 256,776</b>	<b>\$ 4,447</b>	<b>\$ 19,643</b>	<b>\$ 12,240</b>	<b>\$ 864</b>	<b>\$ 27,100</b>	<b>\$ 342</b>	<b>\$ 321,412</b>
<b>Total FIRE/EMS</b>		<b>\$ 994,681</b>		<b>\$ 79,616</b>	<b>\$ 11,900</b>	<b>\$ 30,394</b>	<b>\$ 1,116,591</b>	<b>\$ 21,713</b>	<b>\$ 85,419</b>	<b>\$ 54,471</b>	<b>\$ 3,701</b>	<b>\$ 124,662</b>	<b>\$ 1,572</b>	<b>\$ 1,408,130</b>

Position ID	TITLE	ORIGINAL BUDGETED ANNUAL SALARY	BASE HOURLY RATE	AUTO O/T	ANNUAL STIPEND PAY	PREMIUM PAY	BUDGETED ANNUAL SALARY	TMRS	FICA	Workers Comp	Unemployment	Health Insurance	Life Insurance	TOTAL
<b>TOTAL EMPLOYEES (85 FT, 10 PT)</b>														
<b>TOTAL PAYROLL</b>		<b>\$ 3,542,987</b>	<b>\$ -</b>	<b>\$ 79,616</b>	<b>\$ 63,413</b>	<b>\$ 30,394</b>	<b>\$ 3,713,910</b>	<b>\$ 72,772</b>	<b>\$ 284,114</b>	<b>\$ 123,398</b>	<b>\$ 13,781</b>	<b>\$ 481,341</b>	<b>\$ 5,881</b>	<b>\$ 4,695,197</b>

CITY OF PALMVIEW  
 2022 EMPLOYEE SALARY SCHEDULE  
 FINANCE DEPARTMENT  
 OCTOBER 01, 2021

Position ID	TITLE	ORIGINAL BUDGETED ANNUAL SALARY	BASE HOURLY RATE	AUTO O/T	ANNUAL STIPEND PAY	PREMIUM PAY	BUDGETED ANNUAL SALARY	TMRS	FICA	Workers Comp	Unemployment	Health Insurance	Life Insurance	TOTAL
<b>ENTERPRISE FUND (2 FT, 0 PT)</b>														
PLV-096	Utility Director	\$ 20,000		\$ -	\$ -		\$ 20,000	\$ 416	\$ 1,530	\$ 820	\$ 144	\$ 1,825		\$ 24,735
PLV-097	Utility Clerk	\$ 22,880	\$ 11.00	\$ -	\$ -		\$ 22,880	\$ 476	\$ 1,750	\$ 938	\$ 144	\$ 5,420	\$ 68	\$ 31,677
PLV-098	Utility Clerk	\$ 20,800	\$ 10.00	\$ -	\$ -		\$ 20,800	\$ 433	\$ 1,591	\$ 853	\$ 144	\$ 5,420	\$ 68	\$ 29,309
<b>Total Enterprise Fund</b>		<b>\$ 63,680</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ 63,680</b>	<b>\$ 1,325</b>	<b>\$ 4,872</b>	<b>\$ 2,611</b>	<b>\$ 432</b>	<b>\$ 12,665</b>	<b>\$ 137</b>	<b>\$ 85,721</b>
<b>TOTAL ENTERPRISE FUND EMPLOYEES (2 FT)</b>														
<b>TOTAL PAYROLL</b>		<b>\$ 63,680</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,680</b>	<b>\$ 1,325</b>	<b>\$ 4,872</b>	<b>\$ 2,611</b>	<b>\$ 432</b>	<b>\$ 12,665</b>	<b>\$ 137</b>	<b>\$ 85,721</b>



## 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.<sup>1</sup>

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

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%;

### Proposed Salary & Retirement Plan 2016-2026

FISCAL YEAR	SALARY	RETIREMENT	DEPOSIT RATE
2019	3.0%		
2020			
2021			
2022		...	...
2023	3.0%		
2024		1.5:1 or...	6.0%
2025	3.0%		
2026		2:1	7.0%

Please note, this is a proposed plan that will need to be budgeted as finances allow. The Budget does not provide any additional benefits at this time.

## 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

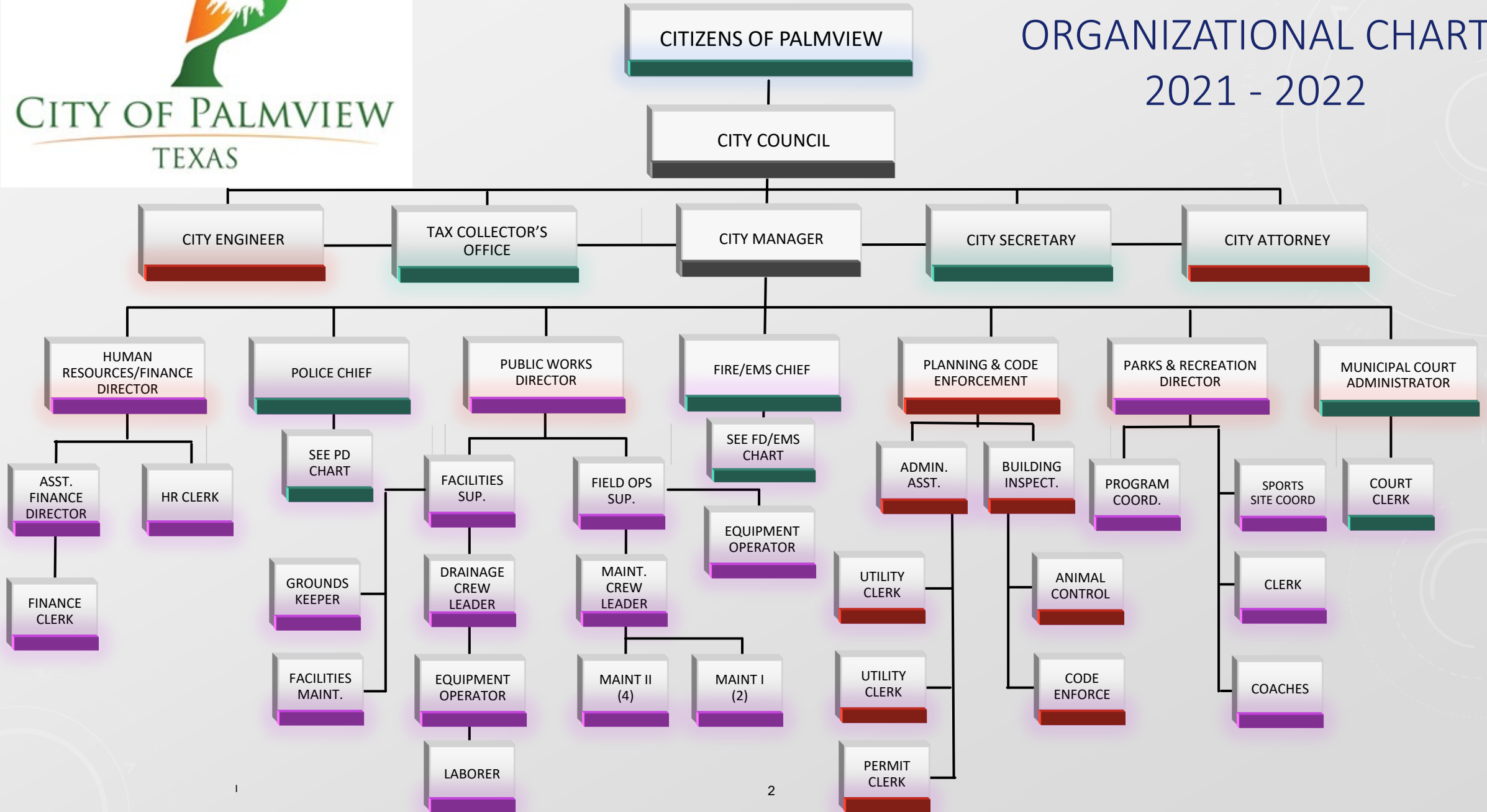
#### Blue Cross Blue Shield

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

## Appendix D: Municipal Organizational Chart



# ORGANIZATIONAL CHART 2021 - 2022



## **Appendix E: Departmental Additions & Line Item Renaming Schedule**

**DEPARTMENTAL ADDITIONS & LINE ITEM**

**RENAMING SCHEDULE**

<b>NO.</b>	<b>Addition / renaming</b>	<b>DEPARTMENT</b>	<b>CURRENT (FY2021)</b>	<b>(FY2022)</b>
1	Addition (Revenue)	FIRE		Fire Insurance Billing New Services to be provided
2	Addition (Revenue)	FIRE		Training Revenue New Services to be provided
4	Renaming	Public Works	Mobile Phones	Mobile Phones – Now Currently all City phones are under one plan.
6	Renaming	City Council	Conferences / Workshops	Travel/Training All Depts. Currently have only Travel Training.
5	Additions	City Secretary		Software Leases & Fees New Agenda Software

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

## **Appendix F: Budget Preparation Schedule**

**City of Palmview**  
**Tax Rate and Budget Preparation Calendar**  
**FY 2022**  
**Finance Department**  
**July 29, 2021**

<b>Date</b>	<b>Activity</b>	<b>Source</b>
Tues. July 6	Submit a 5-year Capital Improvement Program to City Council	City Charter-Section 5.08
Mon. July 26	Deadline for ARB to approve appraisal records.	Hidalgo County Appraisal District
Mon. July 26	Deadline for chief appraiser to certify rolls to taxing units.	Hidalgo County Appraisal District
Mon. July 26	Certification of anticipated collection rate by collector.	Hidalgo County Appraisal District
Fri. July 30 <sup>th</sup>	72-hour notice for meeting ( <i>Open Meetings Notice</i> ).	Tex. Gov't Code §551
Mon. Aug 2 <sup>nd</sup>	Calculation of effective and rollback tax rates.	Hidalgo County Appraisal District
Tues. Aug 3 <sup>rd</sup>	Regular City Council Meeting	
Sat. Aug 7 <sup>th</sup>	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-2021 Tax and Budget Deadlines for Cities with Populations less than 30,000
Sun Aug 8 <sup>th</sup>	<b>First day</b> to Publish Notice of Public Hearing on the Proposed Budget for FY 2022 (scheduled for September 7th) (the notice may not be published no earlier than 30 days or later than the 10 <sup>th</sup> day before the hearing.) (Progress Times circulates on Friday.)	Tex. Loc. Gov't Code Ch. 102.0065(d)
August 8 <sup>th</sup> - September 1 <sup>st</sup>	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-2021 Tax and Budget Deadlines for Cities with Populations less than 30,000
Fri. Aug 13 <sup>th</sup>	<b>Last day</b> for the Budget Officer to submit Budget and Budget Message for September 30, 2022 to the City Secretary. (No later than 60 days prior to the close of the year.)	Tex. Loc. Gov't Code Ch. 102.005
Fri. Aug 13 <sup>th</sup>	72-hour notice for meeting ( <i>Open Meetings Notice</i> ).	Tex. Gov't Code §551
Tues. Aug 17 <sup>th</sup>	Regular City Council Meeting Discuss Tax Rate; take record Vote and Schedule Public Hearing or Meeting (as required)	Hidalgo County Tax Office
Fri. Aug 27 <sup>th</sup>	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
Fri. Aug 27 <sup>th</sup>	Publication date of Public Hearing Notice for Proposed Budget. (Progress Times circulates on Friday.)	Texas Loc. Gov't Code
Sat. Aug. 28 <sup>th</sup>	<b>Last day</b> to Publish Notice of Public Hearing on the Proposed Budget for FY 2021 (scheduled for September 7 <sup>st</sup> ) (the notice may not be published no later than the 10 <sup>th</sup> day before the hearing.) (Progress Times circulates on Friday.)	Tex. Loc. Gov't Code Ch. 102.0065
August 25-September 1	Continuous <b>Internet and T.V. notice of tax rate public hearings</b> 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
Sun Aug. 29 <sup>th</sup>	Last day for budget officer to <b>file proposed budget</b> with municipal clerk if the city plans to wait until September 29 to adopt the tax rate. <i>N/A due to September 15<sup>th</sup> adoption requirement by Charter</i>	TML-2020 Tax and Budget Deadlines for Cities with Populations less than 30,000



Fri Sept 3 <sup>rd</sup>	72-hour notice for public hearing on Proposed Budget and Proposed Tax Rate. ( <i>Open Meetings Notice</i> )	Tex. Gov't Code §551
Tue. Sept. 7 <sup>th</sup>	<b>Regular City Council Meeting and Public Hearing on the Proposed Budget for FYE 2022 and Proposed Tax Rate.</b> Must announce meeting to adopt tax rate 3-14 days from this date (scheduled for September 13.)	Tex. Loc. Gov't Code Ch. 102
Sept. 8 – 15	Continuous <b>Internet and T.V. notice of tax rate public hearings</b> 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
Fri. Sept 10 <sup>th</sup>	72-hour notice for <b>Regular Meeting</b> at which governing body will adopt the Budget for September 30, 2022 and the tax rate ( <i>Open Meetings Notice</i> )	Tex. Gov't Code §551
<b>Mon. Sept 13<sup>th</sup></b>	<b>Special Meeting: City Council shall adopt the Budget for September 30, 2022 and adopt the Property Tax Rate.</b>	<b>City Charter-Section 5.05 (C); Tex. Loc. Gov't Code Ch. 102</b>
September 18	Last day to publish <b>notice of budget hearing</b>	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 <b>hearing on tax rate increase</b>	TML-2020 Tax and Budget Deadlines for Cities with Populations less than 30,000
September 29	City should <b>adopt the budget</b> no later than this date. <i>N/A due to Charter requirement for adoption on the 15<sup>th</sup> day of the 12<sup>th</sup> month</i>	TML-2020 Tax and Budget Deadlines for Cities with Populations less than 30,000
September 29	Must <b>adopt tax rate</b> 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 2021-2022 begins on October 1, 2021 and ends September 30, 2022.<sup>7</sup>

**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  
2011-2021**

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
2022	614,864,059	37,006,275	6.40%	2,828,940.35

<sup>7</sup> 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 2020, these ranged from a high of \$0.91520 in Edcouch to a low of \$0.3514 in Hidalgo.<sup>8</sup>

Property tax rates are as follows:

**Municipal Property Tax Rates<sup>9</sup>**

<b>RATE</b>	<b>AMOUNT</b>
<b>Effective Rate</b>	\$ 0.4665
<b>Current Rate (FY 2022)</b>	\$ 0.5001
<b>Rollback Rate</b>	\$ 0.5629

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

**Sales Taxes**

The City receives \$0.015 for its General Fund, and \$0.005 for its Municipal Development District (PMDD). These sales taxes total \$0.02.

**Sales Taxes by Programs**

<b>Sales Tax</b>	<b>Amount</b>
<b>General Fund</b>	\$ 0.015
<b>Municipal Development District</b>	0.005
<b>Total</b>	<b>\$ 0.020</b>

In the preceding five years, total sales taxes tax from all entities have fluctuated from approximately \$1.8 million in year 2016 to approximately \$ 2.2 million in year 2020, with a decrease in 2017, and steadily Increasing thereafter.

The City’s General fund combined with the Crime Control District (absorbed by the City in March 2020) collected a total of 1.6 million in 2020 and 1.8 million in 2021 in Sales Tax revenue. This is a 12.58% increase despite the 2020 Pandemic, which speaks to the City’s growth. Forecasting is still extremely unpredictable when it comes to sales tax revenue, therefore we budget very conservatively for FY 2022.

<sup>8</sup> 2020 Entity Tax Rates. Hidalgo County Appraisal District.

<sup>9</sup> Hidalgo County Tax Assessor & Collector.

### Proposed Expenditures

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.

### Operations

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

### Proposed Capital Expenditures

On July 6, 2021, the Council approved the Capital Improvement Program (CIP). The Method of Financing and corresponding Debt Service must be calculated and included in the FY 2022 Budget.

### Net Surplus/Deficits

“The total of proposed expenditures shall not exceed the total of estimated income plus any accumulated surplus.”<sup>10</sup> Any capital debt must include a Method of Financing.

With a Net Surplus carrying over from 2021, this year’s budget includes a \$ 260,201, transfer-in from our fund balance to have a balanced budget for fiscal year 2022.

The City’s General Fund of approximately \$8.1 million should have a reserve balance of 25.0 percent. To preserve this, the Council should continue its three-year program to maintain this surplus. 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	
<b>TOTAL</b>	<b>25.0</b>	<b>\$1,530,000</b>		<b>TOTAL</b>	<b>25.0</b>	<b>\$1,724,000</b>	

<sup>10</sup> 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.