

CITY OF COTTONWOOD SHORES

3808 Cottonwood Drive, Cottonwood Shores, Texas 78657
Office: (830) 693-3830 www.cottonwoodshores.org Fax: (830) 693-6436

Mayor: Donald Orr

Mayor Pro-Tem: Stephen Sherry

Councilmember: Tony Satsky



Councilmember: Cheri Trinidad

Councilmember: Marley Porter

Councilmember: Roger L. Wayson

People, Parks and Prosperity

SPECIAL CITY COUNCIL MEETING MINUTES

**** NOTICE ****

The City Council held a special meeting on Thursday, July 31, 2014 at 6:00 p.m.
The meeting was held at the Cottonwood Shores City Hall located at:
3808 Cottonwood Drive in Cottonwood Shores, TX 78657

AGENDA

1. Regular Meeting Called to Order: 6:03 pm
2. Roll Call:

NAME	PRESENT	ABSENT EXCUSED	ABSENT UNEXCUSED
Mayor Orr		√	
Mayor Pro-Tem Sherry	√		
Councilmember Satsky	√		
Councilmember Trinidad	√		
Councilmember Porter	√		
Councilmember Wayson	√		

Asst. City Administrator/Asst. City Secretary Karrie Cummingse announced that a quorum was present.

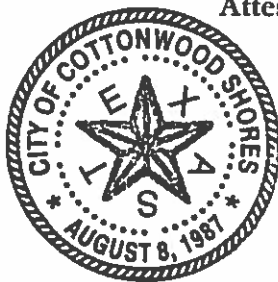
3. Pledge of Allegiance to U.S. and Texas flags was led by Mayor Pro-Tem Sherry
4. Budget Workshop:
 - 4.1. Discussed and reviewed Fiscal 2015 Budget. *As requested by Staff*
Discussions took place regarding the new budget. Items were changed and added as council went through each line item. Attached you will find all those changes that were made during the discussions.
 - 4.2. Discussed and reviewed Fiscal 2015 Tax Rate. *As requested by Staff*
Discussions took place and changes and recommendations were suggested and put into a spreadsheet. See attached spreadsheet for the information.
5. Adjournment: 7:20pm

Minutes of a Special Meeting of the City Council held on July 31, 2014

The City Council reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any matters listed on this agenda, as authorized by the Texas Government Code including, but not limited to Sections: 551.074 (Consultation with Attorneys), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts & Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), 551.087 (Economic Development), 418.183 (Deliberations about Homeland Security Issues), and as authorized by the Texas Tax Code.

The preceding document is a true and accurate reflection of the minutes of the Special City Council Meeting of the City of Cottonwood Shores, held on July 31, 2014.

Attest:




Karrie Cummings
Asst. City Administrator/Asst. City Secretary

Line	CWS FY14 Budget Performance				CWS FY15 Budget				CWS FY15 Workshop #1 Results Tax Inc. To NBR	CWS FY15 Workshop #1 Results No Tax Inc.	Line Items to Track	FDO - June 2014
	Oct 13 - June 14 CB Act.	YTD % Over Bud.	\$ Over An. Bud.	% Over YTD Bud.	Oct 13 - June 14 CB Act.	YTD % Over Bud.	\$ Over An. Bud.	% Over YTD Bud.				
Net Income	85,393	(114,627)	(127,228)	143,779	177,825	50,608	75%	0	14,717	1,413	(0)	
Ordinary Income/Expense												
Previous Year Carry-Over (CCPO)												
Income												
40000 - General Fund												
40010 - Tax Revenue	170,994	167,978	171,928	171,928	171,928	171,928	99%	171,928	171,928	194,000	194,000	
40100 - Property Taxes	4,635	5,625	7,500	7,500	7,500	7,500	63%	7,500	7,500	7,500	7,500	
40110 - M & D	175,630	175,603	179,428	179,428	179,428	179,428	96%	179,428	180,500	201,500	201,500	
40120 - I & S	118,937	116,437	119,487	119,487	119,487	119,487	100%	119,487	118,119	113,119	113,119	
40121 - Current Year	2,751	2,250	3,000	3,000	3,000	3,000	92%	3,000	3,000	4,000	4,000	
40122 - Previous Years	121,648	118,687	122,487	122,487	122,487	122,487	99%	122,487	116,119	117,119	117,119	
Total 40120 - I & S	2,722	4,500	6,000	6,000	6,000	6,000	48%	6,000	6,000	6,000	6,000	
40130 - Penalty & Interest	300,040	298,790	307,915	307,915	307,915	307,915	97%	307,915	302,619	294,420	294,420	
Total 40100 - Property Taxes	68,767	66,985	69,313	69,313	69,313	69,313	77%	69,313	97,773	97,773	97,773	
40200 - Sales Tax Revenue	26,093	26,794	35,725	35,725	35,725	35,725	73%	35,725	34,724	34,724	34,724	
40205 - Sales Tax - General	13,589	13,406	18,183	18,183	18,183	18,183	78%	18,183	19,342	19,342	19,342	
40210 - Sales Tax - CCPO	-	(2,250)	(8,000)	(8,000)	(8,000)	(8,000)	0%	(8,000)	(8,000)	(8,000)	(8,000)	
40220 - Sales Tax Revenue - Other	108,449	104,934	139,812	139,812	139,812	139,812	76%	139,812	145,859	155,859	155,859	
Total 40200 - Sales Tax Revenue	2,754	900	1,200	1,200	1,200	1,200	229%	1,200	5,000	6,500	6,500	
40250 - Franchise Taxes	23,002	27,030	36,040	36,040	36,040	36,040	64%	36,040	40,240	40,240	40,240	
40260 - Hotel Tax	1,531	1,872	2,500	2,500	2,500	2,500	61%	2,500	3,000	3,000	3,000	
Total 40010 - Tax Revenue	435,775	431,526	487,567	487,567	487,567	487,567	89%	487,567	506,719	530,220	530,220	
40200 - Permits												
40320 - Annual Sign Fee	4,587	5,252	7,000	7,000	7,000	7,000	66%	7,000	7,000	7,000	7,000	
40390 - Permits - Other	4,587	5,252	7,000	7,000	7,000	7,000	66%	7,000	7,000	7,000	7,000	
Total 40300 - Permits	9,174	10,504	14,000	14,000	14,000	14,000	66%	14,000	14,000	14,000	14,000	
40400 - Law and Order												
40405 - Court												
40410 - Fines	5,550	600	7,400	7,400	7,400	7,400	100%	7,400	7,400	7,400	7,400	
40411 - Traffic Fines	600	800	800	800	800	800	100%	800	800	800	800	
40415 - Admin-Service Fees	338	450	450	450	450	450	100%	450	450	450	450	
40420 - Arrest Fees	56	75	75	75	75	75	100%	75	75	75	75	
40425 - Warrant Fees	318	450	450	450	450	450	100%	450	450	450	450	
40430 - Time Payments	15	20	20	20	20	20	100%	20	20	20	20	
40435 - Court Tech Fee (Medical)	116	155	155	155	155	155	100%	155	155	155	155	
40440 - Municipal Building (Other)	82	110	110	110	110	110	100%	110	110	110	110	
40450 - Court												
40405 - Court - Other	14,818	375	500	500	500	500	294%	500	13,000	17,000	17,000	
Total 40405 - Court	15,818	747	940	940	940	940	154%	940	13,000	17,000	17,000	
40500 - Public Safety												
40515 - Accident Report	37	50	50	50	50	50	100%	50	50	50	50	
40515 - Police Escort	600	800	800	800	800	800	100%	800	800	800	800	
40520 - Animal Control	600	1,875	2,500	2,500	2,500	2,500	27%	2,500	1,500	1,500	1,500	
Total 40500 - Public Safety	600	2,512	3,350	3,350	3,350	3,350	28%	3,350	2,800	2,800	2,800	
Total 40400 - Law and Order	16,498	9,982	18,310	18,310	18,310	18,310	134%	18,310	17,530	19,350	19,350	
40900 - Other OF Revenue												

Donald Orr: There may be some CCPO Carry-Over, but it won't be more than several thousand and we won't know until after we have our budget. I would leave it at zero for now.

Donald Orr: Our taxable base should go up about 1% for 2014. The 2014 tax rate is being set at 1.15. The figure is based on the "effective rate."

Donald Orr: Sound Design will add about 10,000 here.

Waypoint: I do think sales tax will be up due to the increased new business and new revenue. However, we may need to be cautious here because construction activity could reduce for a period. Sound Design for a PDD - Sound Design will bring in more than this.

Donald Orr: Sound design will add about 3,000 here.

Waypoint: Do you think leverage will go up this much? PDD - We are not going to do that this year.

Donald Orr: SS - Total to rev +11% - uncertainty

Waypoint: With the way our new officers are performing we probably will see an increase here. PDD - this is probably an error. The Chief needs to buy into this.

Donald Orr: Was 12,000 to 15,000 - Chief needs to buy into this.

Waypoint: I don't see where it comes from. Line 40405 doesn't seem to be carried over. The 2014 total is 40405 and 40400 in the total of 40405 and 40500.

Donald Orr: We need to reflect present reporting. Was 7,500 each now 13,000 total.

Donald Orr: 6,000

Item	2013 - Actuals				2014 - Budget				2014 - Revised Budget				Line Items to Treat	FDO - Any 2014	Comments	
	Oct 13 - June 14 CD Act.	Oct 13 - June 14 CB Bud.	% Over YTD Bud.	\$ Over YTD Bud.	Oct 13 - June 14 CD Act.	Oct 13 - June 14 CB Bud.	% Over YTD Bud.	\$ Over YTD Bud.	Oct 13 - June 14 CD Act.	Oct 13 - June 14 CB Bud.	% Over YTD Bud.	\$ Over YTD Bud.				
40025 Library Rental	100															
40001 Pass-Through Fee																
40006 EMS	42	5,625	-99%	(7,543)												
40007 VFD	11,328	5,625	101%	3,028												
40008 Fire Protection	563	750	-100%	(175)												
Total 40001 - Pass-Through Fee	11,370	11,813	-4%	(443)												
40910 Investment Interest	49			49												
40912 City Fees - Copy, Fax, etc	45			45												
40920 Lease-Rental	11,475	13,725	-16%	(6,825)												
40930 Credit Card Conv. Fee	51	1,125	-95%	(1,449)												
40935 VFD Collections																
40940 Civic Center																
40945 Curbside	140	1,500	-91%	(1,360)												
40955 Road Crossing Fee																
40970 - Plating	125	338	-63%	(315)												
40980 Contractor Regulation Fee	200	750	-73%	(800)												
40990 Inspection Fees	885	3,759	-76%	(4,127)												
40999 - Misc. Fees																
40999.9 - City Fees - Misc. - Other	1,340	1,125	23%	(120)												
40999 - Misc. Fees - Other	887	2,250	-61%	(2,113)												
Total 40009 - Misc. Fee	2,267	3,375	-33%	(2,333)												
41489 - Misc. Revenue	694			694												
40998 Donations	1,385			1,385												
40999 Other GF Revenue - Other		1,966	-100%	(2,620)												
Total 40000 - Other GF Revenue	24,785	39,400	-37%	(3,847)												
Total 40000 - General Fund	485,745	486,230	0%	(54,264)												
41000 - Utility Revenue																
40901 Pass-Through Fee																
40906 EMS																
40907 VFD																
40911 - Unhidden Sales Tax AR in RVS																
Total 40901 - Pass-Through Fee																
41100 - Water																
41120 - Water Usage																
41150 - Water Taps																
41150 - Water - Repair Labor																
41180 - 14 Day Cleanup Services																
Total 41100 - Water																
41200 - Waste Water																
41210 - Sewer Charge																
41215 - Sewer - Repair Labor																
41220 - Sewer Taps																
41180 - 14 Day Cleanup																
41230 - Grinder Pump Installs																
41240 - Grinder Pump Repairs																
41250 - Grinder Pump Fund Income																
41200 - Waste Water - Other																
Total 41200 - Waste Water																
41300 - Solid Waste																
41310 - Residential																
41315 - Roll-Offs																
41320 - Commercial																
Total 41300 - Solid Waste																

Line	CWS FY14 Budget Performance				CWS Budget				Line Items to Track	FDO - June 2014
	Oct 13 - June 14 CB Act.	Oct 13 - June 14 CB Bud.	% Over YTD Bud.	\$ Over YTD Bud.	Amended An. Bud. - Gov.	Amended CWS FY14 Budget	Proposed CWS FY15 Budget	CWS FY15 Workshop #1 Results No Tax Inc.		
41400 - Fees and Interest	2,025	2,500	8%	(475)	2,500	2,500	3,000	3,000	3,000	
41401 - Credit Card Conv. Fee	175	500	-31%	(325)	500	500	500	500	500	
41401 - New Account Fee	2,475	4,000	-39%	(1,525)	4,000	4,000	4,000	4,000	4,000	
41405 - Promissory Note Fee	12,010	12,375	-3%	(400)	12,375	12,375	16,500	16,500	16,500	
41411 - Delinquent Handling Fee	3,175	3,000	6%	175	3,000	3,175	4,000	4,000	4,000	
41425 - Collection Fee		487	-100%	(487)	650	650	1,000	1,000	1,000	
41440 - Interest		22	10%	93%	11	11	15	15	15	
41445 - NSF Fees		66	-100%	(66)	115	115	115	115	115	
41449 - Reconnect Fee	5,245	6,700	-21%	(1,455)	6,700	6,700	6,000	6,000	6,000	
41450 - Customer Service Inspection	85	1,875	-95%	(1,790)	2,500	2,500	500	500	500	
41490 - Misc. Revenue	75	1,125	-93%	(1,050)	1,500	1,500	1,500	1,500	1,500	
Total 41400 - Fees and Interest	25,237	37,500	-34%	(12,263)	37,500	37,500	36,230	36,230	36,230	
41408 - Adjustments	(9,350)			(9,350)						
41000 - Utility Revenue - Other	(1,615)			(1,615)						
Total 41000 - Utility Revenue	600,560	600,560			600,560	600,560	600,560	600,560	600,560	
Total Income before Grants	483,145	486,230	-0%	(3,085)	595,839	595,839	615,180	615,180	615,180	
48000 - Grants (Dedicated)	3,100			3,100	3,100					
48860 - CDBG STEP Water Plant	10,838			10,838	100,800					
48830 - TFWL Boat Ramp										
48820 - CDBG Sudge Pond										
49000 - Grants (Dedicated) - Other	77,920			77,920	103,900					
Total 49000 - Grants (Dedicated)	13,938	77,920		(63,982)	103,900	103,900	416,500	416,500	416,500	
49020 - Insurance Claim Process										
48200 - Refunds	6,488			6,488	3,144					
Total Income	504,171	564,140	-10%	(59,969)	644,409	644,409	1,077,683	1,077,683	1,077,683	
Direct Profit	504,171	564,140	-10%	(59,969)	644,409	644,409	1,077,683	1,077,683	1,077,683	
Expense										
50000 - Utilities Direct Costs										
50010 - Water										
50011 - Incoming Water	9,284	9,262	0%	(22)	12,350	12,350	12,350	12,350	12,350	
50011.1 - Raw Water Consumed	28,029	30,000	-7%	(1,971)	40,000	40,000	40,000	40,000	40,000	
50011.2 - Raw Water Reserved	37,313	39,263	-5%	(1,950)	52,350	52,350	52,350	52,350	52,350	
Total 50011 - Incoming Water	137,626	138,525	-7%	(899)	104,350	104,350	104,350	104,350	104,350	
50012 - Meters	1,337	1,350	-1%	(13)	1,800	1,800	1,800	1,800	1,800	
50013 - Water Tape	1,299	1,500	-13%	(201)	2,000	2,000	2,500	2,500	2,500	
50014 - Water - Repair Labor	2,696	1,875	44%	821	2,500	2,500	3,000	3,000	3,000	
50015 - Water Tailing	989	1,875	-47%	(886)	2,500	2,500	2,000	2,000	2,000	
50015 - Water Monitoring (Peggy)										
50016 - Chemicals										
50018 - TECO Fees	10,661	10,500	2%	(161)	14,000	14,000	14,000	14,000	14,000	
Total 50010 - Water	55,493	57,563	-4%	(2,070)	76,750	76,750	76,850	76,850	76,850	
50020 - Waste Water	98,193	90,000	9%	(8,193)	120,000	120,000	120,000	120,000	120,000	
50021 - Processing Costs										
50022 - Sewer Taps										
50023 - LR Station	6,199	3,750	65%	2,449	5,000	5,000	5,000	5,000	5,000	
50025 - Grinder Pump Materials	1,069	1,125	-5%	(56)	1,500	1,500	1,500	1,500	1,500	
50027 - New Grinder Pumps	3,933	2,625	50%	1,308	3,500	3,500	3,500	3,500	3,500	
50028 - Replace/Rebuild Grinder Pumps	125			125						

Comment: why no...
 Overall CWS FY15 Budget - FY14 Performance Summary - FY15 Budget
 FY15 Budget - FY14 Performance Summary - FY15 Budget
 FY15 Budget - FY14 Performance Summary - FY15 Budget

Line Item	Over FY14 Budget Performance				Under FY14 Budget Performance				CWS Budget				Line Item From To	FY14 June 2014
	Oct 13 - June 14 CB Bud.	Oct 13 - June 14 CB Act.	YTD Bud.	% Over An. Bud.	Oct 13 - June 14 CB Bud.	Oct 13 - June 14 CB Act.	YTD Bud.	% Over An. Bud.	Amended CWS FY14 Budget	Proposed CWS FY15 Budget	CWS FY15 Workshop #1 Results No Tax Inc.	CWS FY15 Workshop #1 Results Tax Inc. To RBR		
Total 50020 - Waste Water	87,725	87,725	184,800	11,793	82%	(20,781)	-18%	130,800	130,800	126,300	128,900	128,900	Top High	
50030 - Solid Waste Costs														
50031 - Residential	61,248	61,248	81,000	498	1%	(19,752)	-24%	81,000	81,000	81,000	81,000	81,000	OK	
50032 - Commercial	16,935	16,935	22,000	435	3%	(5,065)	-23%	22,000	22,000	22,000	22,000	22,000		
50033 - Roll Off			500	(375)	-100%	(500)	-100%	500	500	500	500	500		
50033 - Roll Off			500					500	500	500	500	500		
Total 50030 - Solid Waste Costs	78,683	78,683	103,500	1,058	1%	(24,817)	-24%	103,500	103,500	101,500	101,500	101,500		
50940 - Supplies - Utilities	6,095	6,095	4,000	3,095	103%	2,095	52%	4,000	4,000	4,000	4,000	4,000		
50950 - Equipment (Rental)	770	770	1,000	20	3%	(230)	-23%	1,000	1,000	1,000	1,000	1,000		
Total 50900 - Utilities Direct Costs	250,560	250,560	315,500	13,897	6%	(64,990)	-21%	310,500	310,500	316,600	314,400	314,400		
60000 - Debt Service														
60010 - Interest Payments	6,820	6,820	8,820	6,820	100%	2,000	29%	8,820	8,820	8,820	8,820	8,820		
60050 - Automatic Road Meters														
60300 - Sewer Infrastructure-Principal														
60400 - Roadway Infrastructure														
60500 - Vehicles-Equipment														
Total 60000 - Debt Service	61,506	61,506	57,900	30,141	46%	5,666	10%	57,992	57,992	58,000	58,000	58,000		
80020 - Debt Service - Principal	56,746	56,746												
80600 - Interest - Motorola CCPD														
81000 - Operations														
81100 - Payroll Expenses														
81110 - Wages	215,445	215,445	300,535	15,090	5%	(115,268)	-39%	400,715	400,715	400,000	400,000	400,000		
81111 - Regular														
81112 - Overtime	5,635	5,635	4,500	1,135	25%	(865)	-6%	9,000	9,000	9,000	9,000	9,000		
81113 - Shifts & On-call	9,335	9,335	3,750	5,585	149%	4,335	67%	9,000	9,000	9,000	9,000	9,000		
81110 - Wages - Other	(132,137)	(132,137)	(126,990)	(3,187)	2%	(39,863)	-23%	(172,000)	(172,000)	(172,000)	(172,000)	(172,000)		
Total 81110 - Wages	164,279	164,279	179,835	11,556	6%	(71,434)	-30%	259,600	259,600	259,000	259,000	259,000		
81120 - Payroll Taxes	17,824	17,824	18,000	(176)	-1%	(6,176)	-6%	24,000	24,000	24,000	24,000	24,000		
81121 - Social Security	4,168	4,168	3,895	273	7%	(1,032)	-20%	5,000	5,000	5,000	5,000	5,000		
81122 - Medicare	5,061	5,061	2,790	2,271	81%	861	21%	4,000	4,000	4,000	4,000	4,000		
81123 - FICA	(2,451)	(2,451)	(2,450)	(1)	0%	8,123	-25%	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)		
Total 81120 - Payroll Taxes - Other	2,556	2,556	205	2,331	1187%	1,776	294%	1,400	1,400	1,400	1,400	1,400		
81130 - Benefits														
81131 - Health Insurance	51,864	51,864	65,000	3,264	7%	(11,136)	-20%	65,000	65,000	65,000	65,000	65,000		
81132 - Life/AD&D	1,197	1,197	1,500	72	6%	(303)	-20%	1,500	1,500	1,500	1,500	1,500		
81140 - Workers Comp Insurance	5,711	5,711	11,123	(4,131)	-42%	(7,412)	-56%	13,123	13,123	13,123	13,123	13,123		
81160 - Uniforms	2,632	2,632	4,000	(1,368)	-12%	(1,368)	-34%	4,000	4,000	4,000	4,000	4,000		
81170 - Direct Deposit	392	392	500	108	5%	(108)	-22%	500	500	500	500	500		
81120 - Benefits - Other	(26,547)	(26,547)	(19,092)	(7,455)	39%	(7,455)	39%	34,000	34,000	34,000	34,000	34,000		
Total 81130 - Benefits	35,249	35,249	48,622	65,031	(13,173)	(28%	(28,782)	-66%	84,123	84,123	84,123	84,123	84,123	
81100 - Payroll Expenses - Other														
Total 81100 - Payroll Expenses	200,000	200,000	241,861	15,799	15%	(117,040)	-36%	345,123	345,123	345,123	345,123	345,123		

Line Item	Oct 13 - June 14			FY14 Budget Performance			FY15 Budget Performance			CWS FY15 Workshop #1 Results (No Tax Inc.)	CWS FY15 Workshop #1 Results (Tax Inc. To BBR)	Line Items to Treat	FDO New 2014		
	Oct 13 - June 14 CB Act.	Oct 13 - June 14 An. Bud.	% Over YTD Bud.	\$ Over YTD Bud.	% Over YTD Bud.	\$ Over YTD Bud.	Oct 13 - June 14 CB Act.	Oct 13 - June 14 An. Bud.	% Over YTD Bud.					\$ Over YTD Bud.	CWS FY15 Workshop % To An. Bud.
61190 - Contract Labor	505	2,256	80%	(1,750)	-78%	(2,500)	-83%	3,000	18,058	83%	23,000	5,000	8,000	XX	
61192 - Operation Expenses															
61195 - Supplies/Materials	187	-	187	187	100%	-	0%	-	187	100%	-	-	-		
61198 - Tool - Small															
Total 61192 - Operation Expenses	187	-	187	187	100%	-	0%	-	187	100%	-	-	-		
61200 - Professional/Legal															
61210 - Attorney Fees	4,855	9,000	46%	(4,145)	-46%	(7,145)	-60%	12,000	4,855	49%	12,000	15,000	15,000	XX	Donald Orr: In FY14 this was mostly to contract work to finish up the FY15. I would like to see the parks to get the parks completion fees. -7 Note: Could reduce to meet FY15 Budget.
61215 - City Judge	2,250	2,700	83%	(450)	-17%	(1,350)	-38%	3,600	2,250	83%	3,600	3,600	3,600		
61220 - City Prosecutor	4,700	3,000	157%	1,700	57%	700	18%	4,000	4,700	118%	4,000	4,000	4,000		
61220 - Accounting Serv	7,000	7,000	100%	0	0%	(8,000)	-11%	10,000	7,000	70%	10,000	10,000	10,000	XX	Small Orr: Includes FY15 Rate.
61240 - Audit Expenses	10,000	10,000	100%	0	0%	0	0%	10,000	10,000	100%	10,000	10,000	10,000	XX	Donald Orr: SS - vid - not a penny more. Use it or don't.
61260 - Consulting Fees	450	1,490	30%	(1,040)	-70%	(1,550)	-76%	2,000	450	23%	2,000	2,000	2,000		
Total 61200 - Professional/Legal	36,455	34,090	107%	2,365	7%	(5,145)	-12%	41,600	36,455	88%	41,600	44,600	48,600		
61300 - Service Contracts & Agreements	17,100	18,281	94%	(1,181)	-6%	(7,275)	-30%	24,000	17,100	71%	24,000	24,000	24,000	XX	Wayne: Should we consider the latest budget request from VPD here? FPO - I don't think so - this will have to be a Council decision and for now I would like to have it where it is.
61310 - EMS	25,500	24,750	103%	750	3%	(7,500)	-23%	31,000	25,500	77%	31,000	31,000	31,000		
61320 - Appraisal District	9,875	11,250	87%	(1,375)	-11%	(5,025)	-34%	15,000	9,875	67%	15,000	15,000	15,000		
61330 - Election Expenses	430	2,000	22%	(1,570)	-79%	2,000	0%	2,000	430	21%	2,000	2,000	2,000		
61340 - Jail Fees	1,892	2,250	84%	(358)	-16%	(1,108)	-37%	3,000	1,892	63%	3,000	3,000	3,000		
61350 - Animal Impounding	55	184	30%	(133)	-71%	(895)	-78%	250	55	23%	250	250	250		
61370 - Property Tax Abatement	5,466	9,700	56%	(4,234)	-44%	(4,234)	-44%	9,700	5,466	56%	9,700	9,700	9,700		
61380 - 811 Fee	-	1,236	0%	(1,236)	-100%	(1,728)	-100%	1,728	0	0%	1,728	1,728	1,728		
Total 61300 - Service Contracts & Agreements	64,270	73,504	87%	(9,234)	-10%	(28,368)	-30%	84,283	64,270	79%	84,283	95,019	97,019		
62100 - Fuel / Gas	9,790	8,625	113%	1,165	13%	(2,210)	-19%	11,500	9,790	81%	11,500	11,500	11,500	XX	Wayne: We actually might be able to save here. FPO - Possibly so, but we have never maintained over equipment by itself. I would like to see if it is possible to reduce the amount that will be in FY15 - however we will purchase another vehicle? 29,000 to 10,000.
62120 - Equipment	985	750	131%	235	31%	(15)	-1%	1,000	2,005	101%	1,000	1,000	1,000		
Total 62100 - Fuel / Gas	10,775	9,375	115%	1,400	15%	(2,225)	-18%	12,500	10,775	82%	12,500	12,500	12,500		
62200 - Maintenance and Repair	14,053	3,918	358%	10,135	257%	8,803	168%	5,350	14,053	268%	5,350	5,350	5,350		
62202 - R & M Building	3,798	3,050	125%	748	25%	498	15%	3,800	3,798	115%	5,800	2,000	2,000		
62210 - City Hall	17	3,000	0%	(2,983)	-99%	(3,983)	-100%	500	17	3%	500	500	500		
62210 - Building CCPD	17	3,000	0%	(2,983)	-99%	(3,983)	-100%	500	17	3%	500	500	500		
62212 - Community Center / Lib	29	29	100%	0	0%	0	0%	2,000	29	1%	2,000	2,000	2,000		
62213 - Police Department	17,897	9,988	178%	7,909	79%	5,347	43%	9,050	17,897	179%	11,050	11,750	11,750		
62214 - Water Plant	375	500	75%	(125)	-25%	(500)	-100%	500	375	75%	500	500	500		
62292 - R & M Building - Other	375	500	75%	(125)	-25%	(500)	-100%	500	375	75%	500	500	500		
62292 - R & M Building	375	500	75%	(125)	-25%	(500)	-100%	500	375	75%	500	500	500		
62292 - Equipment - CCPD	1,290	3,753	34%	(2,463)	-66%	(3,710)	-74%	8,000	1,290	9%	8,000	8,000	8,000		
62215 - Safety Equipment	31,202	28,400	110%	2,802	2%	2,702	2%	29,000	31,202	108%	29,000	10,000	10,000		
62230 - Vehicles	972	29,000	3%	(28,028)	-93%	(28,028)	-93%	29,000	972	3%	29,000	29,000	29,000		
62230 - Vehicles - CCPD	32,173	28,400	113%	3,773	13%	3,173	2%	29,000	32,173	111%	29,000	10,000	10,000		
Total 62230 - Vehicles	33,465	34,000	98%	(535)	-2%	(37,500)	-7%	37,500	33,465	98%	37,500	20,500	18,500		
62231 - Police Equipment - CCPD	657	767	86%	(110)	-14%	(143)	-19%	1,000	657	64%	1,000	1,000	1,000		
62238 - R & M - Office Equip	1,961	1,500	131%	461	31%	(19)	-2%	2,000	1,961	98%	2,000	2,000	2,000		
62240 - Computers	127	225	56%	(98)	-44%	(123)	-58%	300	127	42%	300	300	300		
62242 - Office Equip Other	2,068	1,725	120%	343	20%	(212)	-9%	2,300	2,068	91%	2,300	2,300	2,300		
Total 62238 - R & M - Office Equip															

Ver. - LA 07-16	Clear FY14 Budget Performance				UM FY14 Budget Performance				CWS Budget	CWS FY15 Workshop #1 Results Tax Inc. To BBR	Line Items to Track	FY15 - June 2014
	OC13 - June 14 CB Act.	OC13 - June 14 An. Bud.	% Over YTD Bud.	\$ Over YTD Bud.	OC13 - June 14 CB Act.	OC13 - June 14 An. Bud.	% Over YTD Bud.	\$ Over YTD Bud.				
82244 - R & M - City Other	996	750	246	33%	1,000	0%	(4)	0%	1,000	8,000	20,000	
82245 - Parks Bldg-Property	36,325	31,000	7,525	24%	40,000	-4%	(1,475)	-4%	40,000	40,000	40,000	
82256 - Street Materials	-	1,500	(1,500)	-100%	2,000	-100%	(2,000)	-100%	2,000	2,000	2,000	
82298 - Public Works Supplies	39,521	33,250	6,271	19%	43,000	-8%	(1,479)	-8%	43,000	50,000	62,000	
Total 82244 - R & M - City Other	91,627	74,257	15,369	20%	92,850	0%	277	0%	92,850	83,500	95,500	
Total 82200 - Maintenance and R	91,627	74,257	15,369	20%	92,850	0%	277	0%	92,850	83,500	95,500	
82223 - Rental	121	-	121	121%	-	-	121	121%	-	-	-	
82227 - Vehicles / Heavy Equip	121	-	121	121%	-	-	121	121%	-	-	-	
Total 82223 - Rental	242	-	242	242%	-	-	242	242%	-	-	-	
82500 - Insurance	2,729	2,250	479	21%	3,000	-9%	(271)	-9%	3,000	4,000	4,000	
82510 - Vehicle	7,695	4,875	2,820	58%	6,500	18%	1,195	18%	6,500	6,500	8,000	
82520 - Liability	535	300	235	78%	400	34%	135	34%	400	400	400	
82530 - Bond Expenses	443	187	255	135%	250	77%	193	77%	250	250	250	
82500 - Insurance - Other	11,402	7,612	3,789	56%	10,150	12%	1,252	12%	10,150	14,650	12,650	
Total 82500 - Insurance	11,402	7,612	3,789	56%	10,150	12%	1,252	12%	10,150	14,650	12,650	
83000 - Public Communications	2,627	1,500	1,127	75%	2,000	31%	627	31%	2,000	2,000	2,000	
83100 - Newspaper	360	375	(15)	-4%	500	-78%	(140)	-78%	500	500	500	
83200 - Web Site	2,966	1,875	1,111	59%	2,500	19%	486	19%	2,500	2,500	2,500	
Total 83000 - Public Communications	3,953	3,750	203	5%	4,000	-12%	(207)	-12%	4,000	4,000	4,000	
84000 - Administrative Expenses	4,071	3,750	321	9%	5,000	-19%	(929)	-19%	5,000	5,500	5,500	
84100 - Office Expenses	127	127	(127)	-100%	170	-100%	(170)	-100%	170	170	170	
84110 - Supplies - Office	441	600	(159)	-27%	800	-45%	(359)	-45%	800	800	800	
84115 - Credit Card Fees & Serv	1,790	1,200	590	49%	1,500	8%	130	8%	1,500	1,500	1,500	
84120 - Admin Service Fees	1,683	1,500	183	12%	2,000	-16%	(417)	-16%	2,000	2,000	2,000	
84130 - Supplies - Misc.	47	75	(28)	-38%	100	-53%	(53)	-53%	100	100	100	
84140 - Dues and Subscriptions	1,638	1,200	438	36%	1,600	2%	38	2%	1,600	1,600	1,600	
84145 - Lab Fees & Penalties	30	75	(45)	-60%	100	-70%	(70)	-70%	100	100	100	
84150 - Postage	-	200	(200)	-100%	200	-100%	(200)	-100%	200	200	200	
84160 - Bank Charges	599	-	599	599%	599	-	599	599%	599	599	599	
84170 - Interest	3,082	3,000	82	3%	4,000	-23%	(918)	-23%	4,000	4,000	4,000	
84180 - License-Permits-Regis	293	750	(457)	-61%	750	-61%	(457)	-61%	750	750	750	
84185 - Personnel Procure & Tra	1,119	600	519	87%	750	49%	369	49%	750	750	750	
84200 - Software	14,731	13,403	1,328	10%	17,600	-16%	(2,839)	-16%	17,600	24,650	24,650	
84210 - Computer Hardware	2,278	1,875	403	21%	2,500	9%	(222)	9%	2,500	2,500	2,500	
84220 - Office Equipment	15,124	15,000	124	1%	20,000	-24%	(4,876)	-24%	20,000	20,000	20,000	
84230 - Office Expenses	4,357	4,500	(143)	-3%	6,000	-27%	(1,643)	-27%	6,000	6,000	6,000	
Total 84000 - Administrative Expenses	19,480	19,500	20	0%	26,000	-25%	(6,520)	-25%	26,000	27,000	27,000	
84500 - Communication	4,883	3,750	1,133	30%	5,000	-2%	(117)	-2%	5,000	5,500	5,500	
84510 - Land-Line Services	630	1,800	(1,170)	-65%	2,000	-68%	(1,370)	-68%	2,000	2,000	2,000	
84520 - Long Distance	2,012	1,800	212	12%	2,400	-16%	(388)	-16%	2,400	2,400	2,400	
84530 - Mobile Phones	2,256	6,000	(3,744)	-62%	8,000	-72%	(5,744)	-72%	8,000	8,500	8,500	
Total 84500 - Communication	9,781	11,350	(1,569)	-14%	13,400	-27%	(4,019)	-27%	13,400	14,400	14,400	
84600 - Staff Training and Travel	(800)	1,500	(1,800)	-120%	2,000	-115%	(2,300)	-115%	2,000	2,000	2,000	
84610 - CEC Credit Courses	-	-	-	-	-	-	-	-	-	-	-	
84610 - CEC Credit Courses - CCEP	-	-	-	-	-	-	-	-	-	-	-	

Prepared by Donald Orr

Ver. 14-07-13

Ver. 14-07-13	CWS FY14 Budget Performance				CWS FY15 Budget Performance				CWS FY15 Workshop #1 Results No Tax Inc.	CWS FY15 Workshop #1 Results Tax Inc. To RBR	Low Items to Treet	FDO June 2014
	Oct 13 - June 14 CB Act.	Oct 13 - June 14 CB Bud.	% Over YTD Bud.	\$ Over YTD Bud.	Oct 13 - June 14 CB Act.	Oct 13 - June 14 CB Bud.	% Over YTD Bud.	\$ Over YTD Bud.				
84820 - Training/Books	1,263	375	29.7%	763	500	15.3%	763	500	500	500		
84830 - Council Training	-	56	-100%	(75)	75	-100%	(75)	75	75	75		
84840 - Travel	614	600	1%	(16)	800	-23%	(186)	800	800	800		
84842 - Transportation	489	263	46%	119	350	40%	119	350	350	350		
84843 - Lodging	53	183	-72%	(130)	250	-79%	(197)	250	250	250		
84847 - Meals	266	-	-	266	-	-	266	-	-	-		
84849 - Travel - Other	1,422	1,050	35%	372	1,400	2%	372	1,400	1,400	1,400		
Total 84800 - Travel	579	3,050	-81%	(2,471)	3,075	-81%	(2,496)	3,075	3,075	3,075		XX
Total 84800 - Staff Training and Travel	2,955	4,031	-27%	(1,076)	5,375	-45%	(1,220)	5,375	5,375	5,375		XX
Total 84000 - Administrative Equip	46,969	44,809	5%	(12,176)	58,075	-21%	58,075	58,075	94,625	94,625		Needs work
81000 - Operations - Other	382	-	-	382	9,700	-	9,700	9,700	-	-		
81378 - Property Releases	382	-	-	382	9,700	-	9,700	9,700	-	-		
81000 - Operations - Other	475,217	494,033	-4%	(18,816)	649,783	-26%	649,783	649,783	931,704	931,704		OK
Total 81000 - Operations	475,217	494,033	-4%	(18,816)	649,783	-26%	649,783	649,783	931,704	931,704		OK
69000 - Reconciliation Discrepancies					228		228	228				
Total Expenses before Grants	538,764	317,438	69%	221,326	512,596	-14%	(157,653)	670,251	1,354,900	1,354,900		OK
Net Income Before Grants	(53,038)	(51,238)	-1%	(1,800)	84,285	157%	135,523	149,180	1,340,108	1,340,108		
88000 - Capital Outlay					182,829		182,829	182,829	30,415	46,273		
8820 - CDBG Match					13,750		13,750	13,750				
Total 8820 - CDBG 710139					302,500		302,500	302,500	288,500	288,500		XX
8830 - TPWD - Boat Ramp					33,350		33,350	33,350	16,650	16,650		
8831 - Administration	2,000	9,000	-78%	(7,000)	10,000	-80%	(9,000)	10,000	130,000	130,000		XX
8832 - Labor	1,275	12,000	-90%	(10,725)	12,000	-90%	(10,725)	12,000	30,000	30,000		XX
8833 - Engineering	4,500	6,000	-25%	(1,500)	6,000	-25%	(1,500)	6,000	6,000	6,000		XX
8834 - Vehicles	70,000	72,000	-3%	(2,000)	72,000	-3%	(2,000)	72,000	72,000	72,000		XX
8835 - Materials	26,000	33,350	-21%	(7,350)	33,350	-21%	(7,350)	33,350	33,350	33,350		XX
Total 8830 - TPWD - Boat Ramp - Other	3,275	321,500	-97%	(318,225)	134,150	-98%	(314,350)	134,150	130,000	130,000		XX
88800 - CDBG Step 711026					583		583	583	41,000	41,000		XX
Total 88800 (P) CDBG Step 711	3,858	321,500	-98%	(317,642)	134,733	-98%	(314,267)	134,733	41,000	41,000		XX
Total 88000 - Capital Outlay	3,858	321,500	-98%	(317,642)	134,733	-98%	(314,267)	134,733	41,000	41,000		XX
Total Expenses	547,641	654,958	-16%	(107,317)	861,903	-35%	(107,317)	1,018,751	1,714,238	1,714,238		11%
Net Ordinary Income	(46,870)	(94,830)	-51%	(47,960)	18,009	109%	107,870	50,433	18,009	18,009		XX
82000 - Reserve		18,009	-	18,009	50,000	-	50,000	50,000	50,000	50,000		XX
Total Expense	35,393	(114,627)	-324%	(150,020)	840,712	-86%	(720,703)	1,069,184	1,734,258	1,734,258		GOOD SO FAR
Net Income	35,393	(114,627)	-324%	(150,020)	840,712	-86%	(720,703)	1,069,184	1,734,258	1,734,258		GOOD SO FAR

Donald Orr:
We are now at about \$110,000 plus. I would make the reserve \$60,000 rather than the original \$70,000. I would apply for -7.

Waynes:
We are going to have to cut some expenses as you have pointed out. We may have to get very creative.

Donald Orr:
I'm not sure... revenue... we're 40% away from a 50%... happens as a target start... I would like to have... proposed to balance all... and 20 years ago... if you told me I would... I would have started (at the very least)

Comparison FY14 to FY15 Property Tax

	FY14 - 2013	FY15 - 2014
Adjusted Value	\$ 51,373	\$ 52,648
Total Tax Rate (For FY15 = Effective Rate) per \$100 valuation	0.5172	0.5141
Total Adjusted Rollback Rate	0.5329	0.5438
M&O Rate	0.3050	0.3024
M&O Rollback Rate	0.3379	0.3587
I&S Rate	0.2122	0.2130
Levy (per BCAD)	\$ 270,655	\$ 273,625
M&O Collection - Calculation	\$ 159,609	\$ 160,950
M&O Collection - Estimated	\$ 171,928	\$ 173,000
M&O Rollback - Calculation	\$ 171,616	\$ 180,488
M&O Rollback - Estimation	\$ 184,862	\$ 194,001
I&S Collection - Calculation	\$ 111,046	\$ 113,367
I&S Collection - Estimated	\$ 119,487	\$ 122,000

Note 1: I have been fairly conservative in the M&O Collection Estimate for FY15 in the Budget and changed it to \$173,000 (in the -4 version). Partly because the previous year collections have been lower than estimated (even though the I&S previous years have been OK. We are at 98% (thru May) collection for both M&O and I&S - which means we should be right at FY14 budget by year end. I am leaving the I&S budget collections, because any overage here must be spent on I&S kind of things and not M&O things.

Note 2: Total M&O tax increase for FY15 starts is about \$1,000 depending on how conservative you want to be.

Note 3: The maximum increase (over the normal increase) we can achieve by going to the M&O rollback rate is about \$20,000.

Note 4: The difference in a \$100,000 valuation between the Effective Rate and the Rollback Rate is \$514.10 to \$543.80 or \$29.70 per year.