

CITY OF COTTONWOOD SHORES
3808 Cottonwood Drive, Cottonwood Shores, Texas 78657



Mayor: Donald Orr
Mayor Pro-Tem: Stephen Sherry
Councilmember: Tony Satsky

Councilmember: Cheri Trinidad
Councilmember: Brigitte Thomas
Councilmember: Roger L. Wayson

“People, Parks and Prosperity”

**ADOPTED ANNUAL BUDGET
OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018**

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$42,209.00, which is a 11.7 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$10,101.00.

RECORD OF CITY COUNCIL’S VOTE ON ADOPTION OF BUDGET

POSITION	NAME	FOR	AGAINST	ABSENT
Mayor	Donald Orr			
Mayor Pro-Tem	Stephen Sherry	√		
Councilmember Place 1	Tony Satsky	√		
Councilmember Place 2	Brigitte Thomas	√		
Councilmember Place 3	Cheri Trinidad			√
Councilmember Place 5	Roger Wayson	√		

PROPERTY TAX RATE COMPARISON (Rates expressed per \$100 of value)

TAX RATE	TAX YEAR 2017/2018	TAX YEAR 2016/2017
Property Tax Rate	\$0.5438	\$0.5438
Effective Tax Rate	\$0.5082	\$0.5144
Effective Maintenance and Operations Tax Rate	\$0.3321	\$0.4041
Debt Rate	\$0.2117	\$0.1397
Rollback Tax Rate	\$0.6241	\$0.4812

TOTAL AMOUNT OF MUNICIPAL DEBT OBLIGATIONS SECURED BY PROPERTY TAXES

DEBT ISSUE	PRINCIPAL	INTEREST	TOTALS
2013 Holt/Cat Compactor	\$10,333.00	\$501.00	\$10,834.00
1993 Certificates of Obligation	\$16,000.00	\$17,271.00	\$33,271.00
ARM Meter Project	\$13,289.00	\$3,226.00	\$16,515.00
AMR Meter Replacements	\$11,394.00	\$341.00	\$11,735.00
John Deere Skidloader	\$2,954.00	\$41.00	\$2,995.00
BOK Financial (Water Plant)	\$35,828.00	\$28,345.00	\$64,173.00
TOTALS	\$89,798.00	\$49,725.00	\$139,523.00

CWS FY18 Adopted Budget		FY18 Budget
General Fund		
Revenues - GF		
Property Tax Revenues		
1-05-00-41211	Property Taxes - M&O - C/Y	211,900
1-05-00-41212	Property Taxes - M&O - P/Y	9,500
1-05-00-41221	Property Taxes - I&S - C/Y	139,000
1-05-00-41222	Property Taxes - I&S - P/Y	5,000
1-05-00-41230	Property Taxes - Penalty & Interest	3,000
Property Tax Revenues		368,400
Sales Tax Revenues		
1-05-00-41313	Sales Tax Revenue - General	158,125
1-05-00-41314	Sales Tax Revenue - CCPD	63,031
1-05-00-41315	Sales Tax Revenue - Streets	31,645
Sales Tax Revenues		252,801
Other Tax Revenues		
1-05-00-41418	Beverage Tax	14,000
1-05-00-41450	Franchise Taxes	24,000
1-05-00-41460	Hotel Tax	600
Other Tax Revenues		38,600
Permits Revenues		
1-05-00-41500	Permits	15,000
1-05-00-41501	Permits - Annual Alcohol Permits	2,750
Permits Revenues		17,750
Court Revenues		
1-20-00-41610	Court - Fines	7,500
1-20-00-41611	Court Traffic Fines	7,500
1-20-00-41655	Court - State Service Fees	(7,900)
Court Revenues		7,100
Public Safety Revenues		
1-15-10-41715	Public Safety - Police Escort	1,600
Public Safety Revenues		1,600
Other Government Revenue		
1-05-00-41720	Public Safety - Animal Control	1,000
1-05-00-41910	Investment Interest Income	1,500
1-05-00-41920	Lease - Rental	22,000
1-05-00-41925	Library - Rental	100
1-05-00-41991	Library Donations	-
1-05-00-41999	Other GF Revenues	4,663
1-10-00-41912	City Fees - Copy, Fax, Research, PIR	100
1-10-00-41945	Culverts	1,000
1-10-00-41955	Road Crossing Fee	750
1-10-00-41965	Util Easement Forfeiture	1,000
1-10-00-41970	Inspection Fees	10,500

CWS FY18 Adopted Budget	FY18 Budget
1-10-00-41980 Contractor Registration Fee	1,500
1-15-00-71500 Misc. Other Income	1,000
Other Government Revenue	45,113
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Revenues - GF	731,364
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Expenditures - GF	
Wages Expenditures	
1-13-00-51111 Wages - Regular	335,350
1-13-00-51112 Wages - Overtime	17,000
1-13-00-51113 Wages - Stipends & On-Call	-
Wages Expenditures	352,350
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Payroll Exp. Expenditures	
1-13-00-51221 Payroll Taxes - Social Security	20,792
1-13-00-51222 Payroll Taxes - Medicare	4,863
1-13-00-51223 Payroll Taxes - TWC	336
Payroll Exp. Expenditures	25,991
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Benefits Expenditures	
1-13-00-51331 Benefits - Health Insurance	61,248
1-13-00-51332 Benefits - Life/AD&D	1,337
1-13-00-51340 Benefits - Worker's Comp Insurance	12,943
1-13-00-51360 Benefits - Uniforms	100
1-15-10-51360 Benefits - Uniforms	1,000
Benefits Expenditures	76,628
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Wages Other Expenditures	
1-13-00-51490 Contract Labor (Cleaning)	6,500
1-15-10-51490 Contract Labor	500
Wages Other Expenditures	7,000
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Administrative Expenditures	
1-05-00-52195 Supplies/Materials	200
1-05-00-52196 Tools - Small	100
1-05-00-54110 Supplies - Office	5,500
1-05-00-54120 Administrative Service Fees	250
1-05-00-54130 Supplies - Miscellaneous	1,800
1-05-00-54140 Dues and Subscriptions	3,500
1-05-00-54150 Postage	3,500
1-05-00-54160 Bank Charges	100
1-05-00-54185 Personnel Procure & Testing	200
1-15-00-54130 Supplies - Miscellaneous	100
1-15-10-54130 Supplies - Miscellaneous	200
1-15-10-54185 Personnel Procure & Testing	900
Administrative Expenditures	16,350
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Operations Expenditures	
1-05-00-54201 Software	1,000
1-05-00-54205 Internet Access	1,000
1-05-00-54210 Computer Hardware	1,200
1-05-00-54220 Office Equip, etc.	500

CWS FY18 Adopted Budget	FY18 Budget
1-05-00-54230 Rentals - Office Equipment	3,500
1-05-00-54410 Utilities - Electric	14,855
1-05-00-54420 Utilities - Water & Sewer	6,500
1-05-00-54510 Communication - Land Line	6,000
1-05-00-54530 Communication - Mobile Phones	1,500
1-05-00-54540 Public Communications - Newspaper	3,000
1-05-00-54550 Public Communications - Web Site	1,500
Operations Expenditures	40,555
Professional & Legal Expenditures	
1-05-00-52210 Attorney Fees	12,000
1-05-00-52215 City Judge	3,000
1-05-00-52220 City Prosecutor	8,000
1-05-00-52230 Accounting Service	12,000
1-05-00-52240 Audit Expenses	9,000
1-05-00-52255 Inspection Expense	10,500
Professional & Legal Expenditures	54,500
Service Contracts & Agreements Expenditures	
1-05-00-52310 SC & A - EMS	26,500
1-05-00-52315 SC & A - VFD	30,000
1-05-00-52320 SC & A - Appraisal Dist.	7,000
1-05-00-52325 SC & A - Dispatch Fee	28,775
1-05-00-52330 SC & A - Election Expenses	1,500
1-05-00-52340 SC & A - Jail Fees	1,000
1-05-00-52350 SC & A - Animal Impounding	500
1-05-00-52360 IT Outsourcing	3,000
Service Contracts & Agreements Expenditures	98,275
Admin. Other Expenditures	
1-05-00-52470 Property Tax Abatement Agreements	23,000
Admin. Other Expenditures	23,000
Fuel Expenditures	
1-05-00-53110 Fuel / Gas - Vehicle	3,500
1-15-00-53110 Fuel / Gas - Vehicle	4,000
Fuel Expenditures	7,500
Repair & Maintenance Expenditures	
1-05-00-53210 R & M Building - City Hall	500
1-05-00-53212 R & M Building - Community Center / Library	18,000
1-05-00-53219 R & M - Heavy Equipment	5,000
1-05-00-53220 R & M - Vehicles	1,000
1-05-00-53240 R & M - Computer/Software	7,000
1-05-00-53244 R & M - Animal Shelter	100
1-05-00-53250 R & M - Street Materials	45,000
1-05-00-53299 R & M Other	1,000
1-15-00-53220 R & M - Vehicles Registration	200
1-15-10-53213 R & M Building - Police Department	1,000
1-15-10-53220 R & M - Vehicles	2,000
1-15-10-53221 Police Equipment	5,000
1-15-10-53240 R & M - Computer	500
1-60-00-53294 R & M - Public Works Sup. - Mat.	1,000

CWS FY18 Adopted Budget	FY18 Budget
1-60-20-53245 R & M - Parks Buildings - Property	18,000
Repair & Maintenance Expenditures	105,300
Insurance Expenditures	
1-05-00-53510 Insurance - Vehicle	5,800
1-05-00-53520 Insurance - Liability	12,600
1-05-00-53540 Bond Expense	1,600
Insurance Expenditures	20,000
Training & Travel Expenditures	
1-05-00-54622 Travel - Transportation	1,000
1-05-00-54635 Travel - Lodging	700
1-05-00-54637 Travel - Meals	500
1-05-00-54640 Staff Training - CEC Credit Sources	500
1-05-00-54650 Staff Training - Registration	1,500
1-15-10-54622 Travel - Transportation	400
1-15-10-54635 Travel - Lodging	400
1-15-10-54637 Travel - Meals	200
1-15-10-54640 Staff Training - CEC Credit Sources	650
1-15-10-54650 Staff Training - Registration	500
Training & Travel Expenditures	6,350
Debt Service Expenditures	
1-80-00-56010 Debt Service - Interest Payments	542
1-80-00-56020 Debt Service - Principal Payments	13,287
1-80-00-56500 Vehicles - Equipment	-
Debt Service Expenditures	13,829
Capital Outlay Expenditures	
1-90-83-58500 Capital Outlay - City Match - CWS PD Radio	-
Capital Outlay Expenditures	-
Other Expenses Expenditures	
1-05-00-53600 Child Saferly Fund Donation	500
1-05-00-53601 Donations	100
	600
Other Expenses Expenditures	
1-00-00-89100 Interfund Transfers	
1-05-00-81500 Misc. Other Expense	500
1-05-00-82000 Reserves	50,000
1-15-10-81500 Misc. Other Expense	-
Other Expenses Expenditures	50,500
Expenditures - GF	898,728
Utility Fund	
Revenues - UF	
Other Tax Revenues	

CWS FY18 Adopted Budget	FY18 Budget
2-35-00-41450 Franchise Taxes	6,000
Other Tax Revenues	6,000
Other Government Revenue Revenues	
2-25-00-41910 Investment Interest Income	500
Other Government Revenue Revenues	500
Water Revenues	
2-25-00-45120 Water - Usage	393,000
2-25-00-45130 Water - Taps	15,000
2-25-00-45140 Water - Connection Fee	500
2-25-00-45150 Water - Repair Labor	1,000
2-25-00-45160 Water - 14 Day Cleanup Service	500
2-40-00-45140 Water - Connection Fee	-
Water Revenues	410,000
Waste Water Revenues	
2-30-00-45210 Waste Water - Usage	331,000
2-30-00-45215 Waste Water - Repair Labor	2,000
2-30-00-45220 Waste Water - Taps	15,000
2-30-00-45230 Grinder Pump Install	500
2-30-00-45240 Grinder Pump Sales	17,500
Waste Water Revenues	366,000
Solid Waste Revenues	
2-35-00-45310 Solid Waste - Residential	121,000
2-35-00-45315 Solid Waste - Roll-Offs	1,500
2-35-00-45320 Solid Waste - Commercial	39,000
Solid Waste Revenues	161,500
Utility Fees Revenues	
2-25-00-45930 Credit Card Convenience Fee	5,100
2-40-00-45401 New Account Fee	2,000
2-40-00-45405 Promissory Note Fee	1,000
2-40-00-45425 Collection Fee	100
2-40-00-45445 NSF Fee	250
2-40-00-45449 Reconnect Fee	6,000
2-40-00-45450 Late Fee	19,000
2-40-00-45451 Line Extension Fee	500
2-40-00-45452 Customer Service Inspection	1,800
2-40-00-45453 Delinquent Handling Fee	4,000
2-40-00-45499 Other Utility Fee Income	1,300
Utility Fees Revenues	41,050
Other Utility Revenues	
2-40-00-45440 Interest Income	-
2-40-00-45950 V/E Voluntary Income	20,000
2-40-00-45999 Other UF Revenues (Acct. Adj.)	-
Other Utility Revenues	20,000
Revenues - UF	1,005,050

CWS FY18 Adopted Budget	FY18 Budget
Expenditures - UF	
Wages Expenditures	
2-43-00-51111 Wages - Regular	186,435
2-43-00-51112 Wages - Overtime	7,500
2-43-00-51113 Wages - Stipends & On-Call	5,600
Wages Expenditures	199,535
Payroll Exp. Expenditures	
2-43-00-51221 Payroll Taxes - Social Security	11,559
2-43-00-51222 Payroll Taxes - Medicare	2,704
2-43-00-51223 Payroll Taxes - TWC	187
Payroll Exp. Expenditures	14,450
Benefits Expenditures	
2-43-00-51331 Benefits - Health Insurance	31,552
2-43-00-51332 Benefits - Life/AD&D	750
2-43-00-51340 Benefits - Worker's Comp Insurance	7,486
2-43-00-51360 Benefits - Uniforms	600
Benefits Expenditures	40,388
Administrative Expenditures	
2-25-00-54125 Merchant Fees (CC Service)	3,500
2-25-00-54130 Supplies - Miscellaneous	3,000
2-25-00-54140 Dues and Subscriptions	500
Administrative Expenditures	7,000
Operations Expenditures	
2-25-00-54410 Utilities - Electric	24,000
Operations Expenditures	24,000
Fuel Expenditures	
2-25-00-53120 Fuel / Gas - Equipment	2,000
Fuel Expenditures	2,000
Repair & Maintenance Expenditures	
2-25-00-53214 R & M Building - Water Plant	2,000
2-25-00-53215 Safety Equipment	250
Repair & Maintenance Expenditures	2,250
Water - Raw Expenditures	
2-25-00-55107 Cost of Water - Raw Water Consumed	14,000
2-25-00-55108 Cost of Water - Raw Water Reserved	34,000
Water - Raw Expenditures	48,000
Water Other Expenditures	
2-25-00-55212 Meters	-
2-25-00-55213 Water Taps	1,000
2-25-00-55214 Water - Repair Labor	1,500
2-25-00-55215 Water Testing	1,200
2-25-00-55218 Chemicals	18,000
2-25-00-55219 TCEQ Fees	2,000

CWS FY18 Adopted Budget	FY18 Budget
Water Other Expenditures	23,700
Waste Water Processing Expenditures	
2-30-00-55421 Waste Water - Processing Costs	136,000
2-30-00-55423 Sludge Processing	6,000
Waste Water Processing Expenditures	142,000
Waste Water Other Expenditures	
2-30-00-55500 Waste Water Other	1,000
2-30-00-55522 Waste Water - Sewer Taps	500
2-30-00-55523 Waste Water - Lift Station	4,000
2-30-00-55524 Waste Water - Sewer Repair Labor	1,000
2-30-00-55527 Grinder Pumps	15,000
Waste Water Other Expenditures	21,500
Solid Waste Expenditures	
2-35-00-55731 Solid Waste Costs - Residential	104,016
2-35-00-55732 Solid Waste Costs - Commercial	29,153
2-35-00-55733 Solid Waste Costs - Roll Offs	1,000
Solid Waste Expenditures	134,169
Utility Other Expenditures	
2-25-00-55940 Supplies - Utilities	15,000
2-25-00-55950 Equipment Rental	4,000
2-25-00-55960 Utility Emergency Fund	20,000
2-40-00-55900 Utility Other (Emerg. Water)	12,000
Utility Other Expenditures	51,000
Debt Service Expenditures	
2-80-00-56010 Debt Service - Interest Payments	49,183
2-80-00-56020 Debt Service - Principal Payments	76,511
Debt Service Expenditures	125,694
Capital Outlay Expenditures	
2-90-80-58200 Capital Outlay - Engineering	2,000
Capital Outlay Expenditures	2,000
Other Expenses Expenditures	
2-00-00-89100 Interfund Transfers	
Other Expenses Expenditures	
Expenditures - UF	837,686