

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: Marley Porter
Councilmember: Roger L. Wayson

“People, Parks and Prosperity”

**ADOPTED ANNUAL BUDGET
OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017**

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$17,227.00, which is 5.7 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 \$8,088.

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	Marley Porter	√		
Councilmember Place 3	Cheri Trinidad	√		
Councilmember Place 5	Roger Wayson			√

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

TAX RATE	TAX YEAR 2016/2017	TAX YEAR 2015/2016
Property Tax Rate	\$0.5438	\$0.5438
Effective Tax Rate	\$0.5144	\$0.5219
Effective Maintenance and Operations Tax Rate	\$0.4041	\$0.3503
Debt Rate	\$0.1397	\$0.2238
Rollback Tax Rate	\$0.4812	\$0.5696

TOTAL AMOUNT OF MUNICIPAL DEBT OBLIGATIONS SECURED BY PROPERTY TAXES

DEBT ISSUE	PRINCIPAL	INTEREST	TOTALS
2016 Police Vehicle	\$6,044.00	\$901.00	\$6,945.00
2013 Holt/Cat Compactor	\$10,333.00	\$501.00	\$10,834.00
1993 Certificates of Obligation	\$13,000.00	\$19,433.00	\$32,433.00
ARM Meter Project	\$12,724.00	\$3,791.00	\$16,515.00
AMR Meter Replacements	\$10,391.00	\$1,120.00	\$11,511.00
John Deere Skidloader	\$5,729.00	\$261.00	\$5,990.00
TOTALS	\$58,221.00	\$26,007.00	\$84,228.00

City of Cottonwood Shores FY2017 Budget

General Fund		
Revenues - GF		
Property Tax Revenues		
1-05-00-41211	Property Taxes - M&O - C/Y	237,527
1-05-00-41212	Property Taxes - M&O - P/Y	6,500
1-05-00-41221	Property Taxes - I&S - C/Y	84,193
1-05-00-41222	Property Taxes - I&S - P/Y	4,500
1-05-00-41230	Property Taxes - Penalty & Interest	1,000
Property Tax Revenues		333,720
Sales Tax Revenues		
1-05-00-41313	Sales Tax Revenue - General	138,223
1-05-00-41314	Sales Tax Revenue - CCPD	55,289
1-05-00-41315	Sales Tax Revenue - Streets	27,644
Sales Tax Revenues		221,156
Other Tax Revenues		
1-05-00-41418	Beverage Tax	10,000
1-05-00-41450	Franchise Taxes	28,000
1-05-00-41460	Hotel Tax	100
Other Tax Revenues		38,100
Total Tax Revenues		592,976
Permits Revenues		
1-05-00-41500	Permits	13,312
1-05-00-41501	Permits - Annual Alcohol Permits	8,500
Permits Revenues		21,812
Court Revenues		
1-20-00-41610	Court - Fines	14,000
1-20-00-41611	Court Traffic Fines	8,000
1-20-00-41655	Court - State Service Fees	(7,500)
Court Revenues		14,100
Public Safety Revenues		
1-15-10-41715	Public Safety - Police Escort	1,592
Public Safety Revenues		1,592
Other Government Revenue		
1-05-00-41720	Public Safety - Animal Control	2,500
1-05-00-41910	Investment Interest Income	450
1-05-00-41920	Lease - Rental	21,906
1-05-00-41925	Library - Rental	50
1-05-00-41991	Library Donations	1,000
1-05-00-41999	Other GF Revenues	6,620
1-10-00-41912	City Fees - Copy, Fax, Research, PIR	100
1-10-00-41945	Culverts	4,500
1-10-00-41955	Road Crossing Fee	1,500
1-10-00-41965	Lot Combination	1,000
1-10-00-41970	Inspection Fees	6,500
1-10-00-41980	Contractor Registration Fee	1,000
1-15-00-71500	Misc. Other Income	500
Other Government Revenue		47,626
Revenues - GF		678,106
Expenditures - GF		

City of Cottonwood Shores FY2017 Budget

Undefined Sub-Type Expenditures		
1-05-00-52400 Admin. Other		-
Undefined Sub-Type Expenditures		-
<hr/>		
Wages Expenditures		
1-13-00-51111 Wages - Regular		324,627
1-13-00-51112 Wages - Overtime		15,000
1-13-00-51113 Wages - Stipends & On-Call		3,600
Wages Expenditures		343,227
<hr/>		
Payroll Exp. Expenditures		
1-13-00-51221 Payroll Taxes - Social Security		19,900
1-13-00-51222 Payroll Taxes - Medicare		4,650
1-13-00-51223 Payroll Taxes - TWC		1,539
Payroll Exp. Expenditures		26,089
<hr/>		
Benefits Expenditures		
1-13-00-51331 Benefits - Health Insurance		59,785
1-13-00-51332 Benefits - Life/AD&D		2,000
1-13-00-51340 Benefits - Worker's Comp Insurance		11,679
1-13-00-51360 Benefits - Uniforms		300
1-15-10-51360 Benefits - Uniforms		1,000
Benefits Expenditures		74,764
<hr/>		
Total Government Payroll		444,080
<hr/>		
Wages Other Expenditures		
1-13-00-51490 Contract Labor		3,000
1-15-10-51490 Contract Labor		500
Wages Other Expenditures		3,500
<hr/>		
Administrative Expenditures		
1-05-00-52195 Supplies/Materials		200
1-05-00-52196 Tools - Small		1,000
1-05-00-54110 Supplies - Office		6,500
1-05-00-54120 Administrative Service Fees		500
1-05-00-54130 Supplies - Miscellaneous		2,500
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		100
1-15-10-54130 Supplies - Miscellaneous		200
1-15-10-54185 Personnel Procure & Testing		500
Administrative Expenditures		18,600
<hr/>		
Operations Expenditures		
1-05-00-54201 Software		8,500
1-05-00-54205 Internet Access		1,000
1-05-00-54210 Computer Hardware		1,500
1-05-00-54220 Office Equip, etc.		500
1-05-00-54230 Rentals - Office Equipment		4,000
1-05-00-54410 Utilities - Electric		14,855
1-05-00-54420 Utilities - Water & Sewer		6,500
1-05-00-54510 Communication - Land Line		8,000
1-05-00-54530 Communication - Mobile Phones		2,000
1-05-00-54540 Public Communications - Newspaper		3,000
1-05-00-54550 Public Communications - Web Site		1,500
Operations Expenditures		51,355
<hr/>		
Professional & Legal Expenditures		
1-05-00-52210 Attorney Fees		12,000
1-05-00-52215 City Judge		3,000

City of Cottonwood Shores FY2017 Budget

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	9,000
Professional & Legal Expenditures		53,000

Service Contracts & Agreements Expenditures

1-05-00-52310	SC & A - EMS	25,336
1-05-00-52315	SC & A - VFD	33,000
1-05-00-52320	SC & A - Appraisal Dist.	7,000
1-05-00-52325	SC & A - Dispatch Fee	27,388
1-05-00-52330	SC & A - Election Expenses	1,000
1-05-00-52340	SC & A - Jail Fees	2,000
1-05-00-52350	SC & A - Animal Impounding	600
1-05-00-52360	IT Outsourcing	4,000
Service Contracts & Agreements Expenditures		100,324

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	5,000
1-05-00-53120	Fuel / Gas - Equipment	1,000
1-15-00-53110	Fuel / Gas - Vehicle	2,500
Fuel Expenditures		8,500

Repair & Maintenance Expenditures

1-05-00-53210	R & M Building - City Hall	1,500
1-05-00-53212	R & M Building - Community Center / Library	2,000
1-05-00-53219	R & M - Heavy Equipment	3,500
1-05-00-53220	R & M - Vehicles	3,000
1-05-00-53240	R & M - Computer	500
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	5,000
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	5,000
1-15-10-53221	Police Equipment	4,000
1-15-10-53240	R & M - Computer	500
1-60-00-53294	R & M - Public Works Supplies - Materials	1,500
1-60-20-53245	R & M - Parks Buildings - Property	20,000
Repair & Maintenance Expenditures		92,800

Insurance Expenditures

1-05-00-53510	Insurance - Vehicle	5,500
1-05-00-53520	Insurance - Liability	12,000
1-05-00-53540	Bond Expense	600
Insurance Expenditures		18,100

Training & Travel Expenditures

1-05-00-54622	Travel - Transportation	1,200
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

City of Cottonwood Shores FY2017 Budget

Training & Travel Expenditures		6,550
Debt Service Expenditures		
1-80-00-56010	Debt Service - Interest Payments	1,663
1-80-00-56020	Debt Service - Principal Payments	22,107
Debt Service Expenditures		23,770
Other Expenses Expenditures		
1-05-00-81500	Misc. Other Expense	1,000
1-05-00-82000	Reserves	91,000
Other Expenses Expenditures		92,000
Expenditures - GF		935,579
Utility Fund		
Revenues - UF		-
Other Tax Revenues		
2-35-00-41450	Franchise Taxes	6,000
Other Tax Revenues		6,000
Other Government Revenue Revenues		
2-25-00-41910	Investment Interest Income	200
Other Government Revenue Revenues		200
Water Revenues		
2-25-00-45120	Water - Usage	393,750
2-25-00-45130	Water - Taps	15,000
2-25-00-45150	Water - Repair Labor	2,500
2-25-00-45160	Water - 14 Day Cleanup Service	200
Water Revenues		411,450
Waste Water Revenues		
2-30-00-45210	Waste Water - Usage	304,500
2-30-00-45215	Waste Water - Repair Labor	2,500
2-30-00-45220	Waste Water - Taps	15,000
2-30-00-45230	Grinder Pump Install	500
2-30-00-45240	Grinder Pump Sales	8,000
Waste Water Revenues		330,500
Solid Waste Revenues		
2-35-00-45310	Solid Waste - Residential	127,000
2-35-00-45315	Solid Waste - Roll-Offs	3,000
2-35-00-45320	Solid Waste - Commercial	40,000
Solid Waste Revenues		170,000
Utility Fees Revenues		
2-25-00-45930	Credit Card Convenience Fee	4,000
2-40-00-45401	New Account Fee	1,200
2-40-00-45405	Promissory Note Fee	2,000
2-40-00-45425	Collection Fee	100
2-40-00-45445	NSF Fee	125
2-40-00-45449	Reconnect Fee	6,500
2-40-00-45450	Late Fee	15,000
2-40-00-45452	Customer Service Inspection	2,250
2-40-00-45453	Delinquent Handling Fee	4,000
Utility Fees Revenues		35,175
Other Utility Revenues		
2-40-00-45440	Interest Income	15

City of Cottonwood Shores FY2017 Budget

2-40-00-45950 V/E Voluntary Income	20,000
2-40-00-45999 Other UF Revenues (Acct. Adj.)	2,000
Other Utility Revenues	22,015
-	
Revenues - UF	975,340
-	
Expenditures - UF	-
Wages Expenditures	
2-43-00-51111 Wages - Regular	186,234
2-43-00-51112 Wages - Overtime	6,500
2-43-00-51113 Wages - Stipends & On-Call	6,000
Wages Expenditures	198,734
Payroll Exp. Expenditures	
2-43-00-51221 Payroll Taxes - Social Security	11,547
2-43-00-51222 Payroll Taxes - Medicare	2,700
2-43-00-51223 Payroll Taxes - TWC	855
Payroll Exp. Expenditures	15,102
Benefits Expenditures	
2-43-00-51331 Benefits - Health Insurance	36,200
2-43-00-51332 Benefits - Life/AD&D	817
2-43-00-51340 Benefits - Worker's Comp Insurance	5,738
2-43-00-51360 Benefits - Uniforms	1,000
Benefits Expenditures	43,755
-	
Total Utility Payroll	257,591
Administrative Expenditures	
2-25-00-54120 Administrative Service Fees	
2-25-00-54125 Merchant Fees (CC Service)	4,000
2-25-00-54130 Supplies - Miscellaneous	6,000
2-25-00-54140 Dues and Subscriptions	1,000
Administrative Expenditures	11,100
Operations Expenditures	
2-25-00-54410 Utilities - Electric	26,000
Operations Expenditures	26,000
Fuel Expenditures	
2-25-00-53120 Fuel / Gas - Equipment	1,200
Fuel Expenditures	1,200
Repair & Maintenance Expenditures	
2-25-00-53214 R & M Building - Water Plant	5,000
2-25-00-53215 Safety Equipment	250
Repair & Maintenance Expenditures	5,250
Water - Raw Expenditures	
2-25-00-55107 Cost of Water - Raw Water Consumed	15,000
2-25-00-55108 Cost of Water - Raw Water Reserved	38,000
Water - Raw Expenditures	53,000
Water Other Expenditures	
2-25-00-55212 Meters	1,800
2-25-00-55213 Water Taps	2,000
2-25-00-55214 Water - Repair Labor	3,769
2-25-00-55215 Water Testing	1,200
2-25-00-55218 Chemicals	18,000
2-25-00-55219 TECQ Fees	2,000

City of Cottonwood Shores FY2017 Budget

Water Other Expenditures	28,769
Waste Water Processing Expenditures	
2-30-00-55421 Waste Water - Processing Costs	136,000
Waste Water Processing Expenditures	136,000
Waste Water Other Expenditures	
2-30-00-55500 Waste Water Other	2,000
2-30-00-55522 Waste Water - Sewer Taps	500
2-30-00-55523 Waste Water - Lift Station	3,000
2-30-00-55524 Waste Water - Sewer Repair Labor	1,000
2-30-00-55527 Grinder Pumps	8,000
Waste Water Other Expenditures	14,500
Solid Waste Expenditures	
2-35-00-55731 Solid Waste Costs - Residential	83,000
2-35-00-55732 Solid Waste Costs - Commercial	31,000
2-35-00-55733 Solid Waste Costs - Roll Offs	2,000
Solid Waste Expenditures	116,000
Utility Other Expenditures	
2-25-00-55940 Supplies - Utilities	5,000
2-25-00-55950 Equipment Rental	1,000
Utility Other Expenditures	6,000
Debt Service Expenditures	
2-80-00-56010 Debt Service - Interest Payments	24,343
2-80-00-56020 Debt Service - Principal Payments	36,114
Debt Service Expenditures	60,457
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	717,867
CWS TOTALS	
Revenue	1,653,446
Expense	1,653,446
Net Income	0