

**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, 2014 THROUGH SEPTEMBER 30, 2015**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$16,705.00, which is 5.43 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 \$1,585.00.

**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	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 2014-2015	TAX YEAR 2013/2014
Property Tax Rate	\$0.5438	\$0.5172
Effective Tax Rate	\$0.5154	\$0.5172
Effective Maintenance and Operations Tax Rate	\$0.3308	\$0.3050
Debt Rate	\$0.2130	\$0.2122
Rollback Tax Rate	\$0.5438	\$0.5501

**TOTAL AMOUNT OF MUNICIPAL DEBT OBLIGATIONS SECURED BY PROPERTY TAXES**

DEBT ISSUE	PRINCIPAL	INTEREST	TOTALS
2011 Motor Grader	\$35,398.86	\$934.72	\$36,333.58
2013 Holt/Cat Compactor	\$9,999.80	\$834.40	\$10,834.20
1993 Certificates of Obligation	\$15,633.14	\$16,386.23	\$32,019.37
ARM Meter Project	\$11,168.16	\$5,346.41	\$16,514.57
John Deere Mower	\$2,242.66	\$143.24	\$2,385.90
John Deere Skidloader	\$5,102.02	\$888.38	\$5,990.40
Motorola Police Radios	\$8,109.60	931.23	\$9,040.83
<b>TOTALS</b>	<b>\$87,654.24</b>	<b>\$25,464.61</b>	<b>\$113,118.85</b>

# City of Cottonwood Shores FY2015 Budget

	CWS FY2015 Budget
<b>Net Income</b>	-
<b>Ordinary Income/Expense</b>	-
<b>Previous Year Carry-Over</b>	-
<b>Income</b>	-
<b>40000 · General Fund</b>	-
<b>40010 · Tax Revenue</b>	-
<b>40100 · Property Taxes</b>	-
<b>40110 · M &amp; O</b>	-
<b>40111 · Current Year</b>	194,000
<b>40112 · Previous Years</b>	7,500
<b>Total 40110 · M &amp; O</b>	201,500
<b>40120 · I &amp; S</b>	-
<b>40121 · Current Year</b>	113,119
<b>40122 · Previous Years</b>	4,000
<b>Total 40120 · I &amp; S</b>	117,119
<b>40130 · Penalty &amp; Interest</b>	6,001
<b>Total 40100 · Property Taxes</b>	324,620
<b>40200 · Sales Tax Revenue</b>	-
<b>40205 · Sales Tax - General</b>	97,773
<b>40210 · Sales Tax - CCPD</b>	38,724
<b>40211 · Sales Tax - Streets</b>	19,362
<b>40200 · Sales Tax Revenue - Other</b>	-
<b>Total 40200 · Sales Tax Revenue</b>	155,859
<b>40212 · Beverage Tax</b>	6,500
<b>40220 · State Admin. Fee</b>	-
<b>40250 · Franchise Taxes</b>	40,240
<b>40260 · Hotel Tax</b>	3,000
<b>Total 40010 · Tax Revenue</b>	530,220
<b>40300 · Permits</b>	-
<b>40329 · Annual Sign Fee</b>	-
<b>40300 · Permits - Other</b>	7,000
<b>Total 40300 · Permits</b>	7,000
<b>40400 · Law and Order</b>	-
<b>40405 · Court</b>	-
<b>40410 · Fines</b>	-
<b>40411 · Traffic Fines</b>	-
<b>40415 · Admin-Service Fees</b>	-
<b>40420 · Arrest Fees</b>	-
<b>40425 · Warrant Fee</b>	-
<b>40430 · Time Payments</b>	-
<b>40435 · Court Tech Fee (Dedicated)</b>	-
<b>40440 · Municipal Building (Dedicated)</b>	-
<b>40405 · Court - Other</b>	17,000
<b>Total 40405 · Court</b>	17,000
<b>40500 · Public Safety</b>	-

40505 · Accident Report	50
40515 · Police Escort	800
40520 · Animal Control	1,500
Total 40500 · Public Safety	2,350
Total 40400 · Law and Order	19,350
40900 · Other GF Revenue	-
40925 · Library Rental	-
40901 · Pass-Through Fee	-
40906 · EMS	-
40907 · VFD	15,000
40908 · Fire Protection	750
Total 40901 · Pass-Through Fee	15,750
40910 · Investment Interest	-
40912 · City Fees - Copy, Fax, Research	-
40920 · Lease-Rental	18,300
40930 · Credit Card Conv. Fee	100
40935 · VFD Collections	-
40940 · Civic Center	-
40945 · Culverts	2,000
40955 · Road Crossing Fee	1,500
40970 · Platting	450
40980 · Contractor Registration Fee	1,000
40990 · Inspection Fees	5,012
40999 · Misc. Fees	-
40999.9 · City Fees - Misc. Other	3,000
40999 · Misc. Fees - Other	1,500
Total 40999 · Misc. Fees	4,500
41499 · Misc. Revenue	-
40998 · Donations	-
40900 · Other GF Revenue - Other	2,620
Total 40900 · Other GF Revenue	51,232
Total 40000 · General Fund	607,802
41000 · Utility Revenue	-
40901 · Pass-Through Fee	-
40906 · EMS	-
40907 · VFD	-
40911 · Utilities Sales Tax A/R in RVS	-
Total 40901 · Pass-Through Fee	-
41100 · Water	-
41120 · Water Usage	358,020
41130 · Water Taps	7,500
41150 · Water - Repair Labor	1,500
41160 · 14 Day Cleanup Service	850
Total 41100 · Water	367,870
41200 · Waste Water	-
41210 · Sewer Charge	269,280
41215 · Sewer - Repair Labor	1,500
41220 · Sewer Taps	7,500
41160 - 14 Day Cleanup	-
41230 · Grinder Pump Installs	2,000

41240 · Grinder Pump Repairs	2,000
41250 · Grinder Pump Fund Income	-
41200 · Waste Water - Other	-
<b>Total 41200 · Waste Water</b>	<b>282,280</b>
41300 · Solid Waste	-
41310 · Residential	137,700
41315 · Roll-Offs	1,000
41320 · Commercial	-
<b>Total 41300 · Solid Waste</b>	<b>138,700</b>
41400 · Fees and Interest	-
40930 · Credit Card Conv. Fee	3,000
41401 · New Account Fee	500
41405 · Promissory Note Fee	4,000
41410 · Late Fee	16,500
41411 · Delinquent Handling Fee	4,000
41425 · Collection Fee	100
41440 · Interest	15
41445 · NSF Fees	115
41449 · Reconnect Fee	6,500
41450 · Customer Service Inspection	500
41499 · Misc. Revenue	1,500
<b>Total 41400 · Fees and Interest</b>	<b>36,730</b>
41498 · Adjustments	-
41000 · Utility Revenue - Other	-
<b>Total 41000 · Utility Revenue</b>	<b>825,580</b>
<b>Total Income before Grants</b>	<b>1,433,382</b>
49000 · Grants (Dedicated)	-
49860 · CDBG STEP Water Plant	-
49830 · TPWL Boat Ramp	130,000
49820 · CDBG Sludge Pond	288,500
49000 · Grants (Dedicated) - Other	-
<b>Total 49000 · Grants (Dedicated)</b>	<b>418,500</b>
49020 · Insurance Claim Proceeds	-
49200 · Refunds	-
<b>Total Income</b>	<b>1,851,882</b>
<b>Gross Profit</b>	<b>1,851,882</b>
<b>Expense</b>	<b>-</b>
50000 · Utilities Direct Costs	-
50010 · Water	-
50011 · Incoming Water	-
50011.1 · Raw Water Consumed	12,350
50011.2 · Raw Water Reserved	40,000
<b>Total 50011 · Incoming Water</b>	<b>52,350</b>
50012 · Meters	1,800
50013 · Water Taps	2,500
50014 · Water - Repair Labor	3,000
50015 · Water Testing	2,074
50016 · Water Monitoring (Peggy)	-
50018 · Chemicals	14,000
50019 · TECQ Fees	2,000

Total 50010 · Water	77,724
50020 · Waste Water	-
50021 · Processing Costs	120,000
50022 · Sewer Taps	1,500
50023 · Lift Station	5,000
50025 · Grinder Pumps Materials	500
50027 · New Grinder Pumps	1,300
50028 · Replace/Rebuild Grinder Pumps	-
Total 50020 · Waste Water	128,300
50030 · Solid Waste Costs	-
50031 · Residential	81,000
50032 · Commercial	22,000
50033 · Roll Offs	500
Total 50030 · Solid Waste Costs	103,500
50040 · Supplies - Utilities	4,000
50050 · Equipment Rental	1,000
Total 50000 · Utilities Direct Costs	314,524
60000 · Debt Service	-
60010 · Interest Payments	-
60050 · Automatic Read Meters	16,500
60300 · Sewer Infrastructure-Principal	30,000
60400 · Roadway Infrastructure	48,334
60500 · Vehicles-Equipment	17,920
60000 · Debt Service	-
60050 · Automatic Read Meters	-
60300 · Sewer Infrastructure	-
60500 · Vehicles-Equipment	-
Total 60000 · Debt Service	112,754
60600 · Interest - Motorola CCPD	-
61000 · Operations	-
61100 · Payroll Expenses	-
61110 · Wages	-
61111 · Regular	415,000
Law Enforcement - CCPD	23,600
61112 · Overtime	9,000
61113 · Stipends & On-call	11,360
61110 · Wages - Other	-
Total 61110 · Wages	458,960
61120 · Payroll Taxes	-
61121 · Social Security	27,900
61122 · Medicare	6,500
61123 · TWC	2,500
61120 · Payroll Taxes - Other	-
Total 61120 · Payroll Taxes	36,900
61130 · Benefits	-
61131 · Health Insurance	74,000
61132 · Life/AD&D	1,800
61140 · Workers Comp Insurance	17,000
61160 · Uniforms	4,000
61170 · Direct Deposit	500

61130 · Benefits - Other	-
Total 61130 · Benefits	97,300
61100 · Payroll Expenses - Other	-
Total 61100 · Payroll Expenses	593,160
61190 · Contract Labor	3,000
61192 · Operation Expenses	-
61195 · Supplies/Materials	-
61196 · Tool - Small	-
Total 61192 · Operation Expenses	-
61200 · Professional-Legal	-
61210 · Attorney Fees	-
61210.6 · General	-
61210 · Attorney Fees - Other	15,000
Total 61210 · Attorney Fees	15,000
61215 · City Judge	3,600
61220 · City Prosecutor	4,000
61230 · Accounting Serv	10,000
61240 · Audit Expenses	10,000
61260 · Consulting Fees	2,000
Total 61200 · Professional-Legal	44,600
61300 · Service Contracts & Agreements	-
61310 · EMS	24,800
61315 · VFD	33,000
61320 · Appraisal District	5,541
61325 · Dispatch Fee	15,000
61330 · Election Expenses	4,000
61340 · Jail Fees	3,000
61350 · Animal Impounding	250
61370 · Property Tax Abatement Agmts	9,700
61380 · 911 Fee	1,728
Total 61300 · Service Contracts & Agreements	97,019
62100 · Fuel / Gas	-
62110 · Vehicle	11,500
62120 · Equipment	1,000
Total 62100 · Fuel / Gas	12,500
62200 · Maintenance and Repair	-
62202 · R & M Building	-
62210 · City Hall	5,250
62210 - Building CCPD	-
62212 · Community Center / Library	2,000
62213 · Police Department	500
62214 · Water Plant	2,000
62202 · R & M Building - Other	2,000
Total 62202 · R & M Building	11,750
62220 · Equipment - CCPD	-
62215 · Safety Equipment	500
62219 · R & M - Heavy Equip & Vehicles	-
62220 · Heavy Equipment	8,000
62230 · Vehicles	-
62230.2 · Vehicles - CCPD	10,000

62230 · Vehicles - Other	-
Total 62230 · Vehicles	10,000
Total 62219 · R & M - Heavy Equip & Vehicles	18,500
62221 · Police Equipment - CCPD	1,000
62238 · R & M - Office Equip	-
62240 · Computers	2,000
62242 · Office Equip Other	300
Total 62238 · R & M - Office Equip	2,300
62244 · R & M - City Other	-
62245 · Parks Bldgs.-Property	20,000
62250 · Street Materials	40,000
62299 · Public Works Supplies-Materials	2,000
Total 62244 · R & M - City Other	62,000
Total 62200 · Maintenance and Repair	95,550
62223 · Rental	-
62227 · Vehicle / Heavy Equip	-
Total 62223 · Rental	-
62500 · Insurance	-
62510 · Vehicle	4,000
62520 · Liability	8,000
62530 · Bond Expenses	400
62500 · Insurance - Other	250
Total 62500 · Insurance	12,650
63000 · Public Communications	-
63100 · Newspaper	2,000
63200 · Web Site	500
Total 63000 · Public Communications	2,500
64000 · Administrative Expenses	-
64100 · Office Expenses	-
64110 · Supplies - Office	5,500
64115 · Credit Card Fees & Serv Chgs	170
64120 · Admin Service Fees	800
64125 · Merchant Fees (CC Serv)	3,000
64130 · Supplies - Misc.	1,600
64140 · Dues and Subscriptions	2,750
64145 · Late Fees & Penalties	100
64150 · Postage	4,500
64160 · Bank Charges	400
64180 · License-Permits-Registration	200
64185 · Personnel Procure & Testing	130
64200 · Software	4,000
64210 · Computer Hardware	750
64220 · Office Equipment	750
Total 64100 · Office Expenses	24,650
64230 · Rentals - Office Equipment	2,500
64400 · Utilities	-
64410 · Electric	50,000
64420 · Water & Sewer	6,000
Total 64400 · Utilities	56,000
64500 · Communication	-

64510 · Land-Line Service	5,500
64520 · Long Distance	600
64530 · Mobile Phones	2,400
<b>Total 64500 · Communication</b>	<b>8,500</b>
64600 · Staff Training and Travel	-
64610 · CEC Credit Courses	1,500
64610 · CEC Credit Courses - CCPD	-
64620 · Training/Books	500
64630 · Council Training	75
64640 · Travel	-
64642 · Transportation	800
64645 · Lodging	350
64647 · Meals	150
64640 · Travel - Other	-
<b>Total 64640 · Travel</b>	<b>1,400</b>
64600 · Staff Training and Travel - Other	-
<b>Total 64600 · Staff Training and Travel</b>	<b>3,475</b>
<b>Total 64000 · Administrative Expenses</b>	<b>95,125</b>
61000 · Operations - Other	-
<b>Total 61000 · Operations</b>	<b>956,104</b>
66900 · Reconciliation Discrepancies	-
<b>Total Expenses before Grants</b>	<b>1,383,382</b>
<b>Net Income Before Grants</b>	<b>50,000</b>
68000 · Capital Outlay	-
CDBG Match	-
68820 · CDBG 710139	-
68821 · Administration	27,500
68823 · Engineering	25,000
68826 · Materials	236,000
<b>Total 68820 · CDBG 710139</b>	<b>288,500</b>
68830 · TPWD - Boat Ramp	-
Boat Ramp Match	16,650
68831 · Administration	5,000
68833 · Engineering	6,000
68834 · Vehicles	2,000
68836 · Materials	36,000
<b>Total 68830 · TPWD - Boat Ramp</b>	<b>130,000</b>
68860 · CDBG Step 711036	-
68831 · Administration	-
68833 · Engineering	-
68835 · Equipment	-
68866 (36) · Materials	-
<b>Total 68860 (30) · CDBG Step 711036</b>	<b>-</b>
<b>Total 68000 · Capital Outlay</b>	<b>418,500</b>
<b>Total Expense</b>	<b>1,801,882</b>
<b>Net Ordinary Income</b>	<b>50,000</b>
<b>Other Income/Expense</b>	<b>-</b>
<b>Other Income</b>	<b>-</b>
70000 · Other Income	-
79000 · Fund Transfer - In	-



79008 · to GF from Interest & Sinking	-
Total 79000 · Fund Transfer - In	-
Total 70000 · Other Income	-
Total Other Income	-
Other Expense	-
80000 · Other Expense	-
81500 · Misc. - Other Expense	-
82000 - Reserve	50,000
89000 · Fund Transfers - Out	-
Total 80000 · Other Expense	50,000
Total Other Expense	50,000
Net Other Income	50,000
Total Expense	1,851,882
Net Income	-