

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

Mayor: Donald Orr
Mayor Pro-Tem: Cheri Trinidad
Councilmember: Gary D. Parsons



Councilmember: Michael Hibdon
Councilmember: Brigitte Thomas
Councilmember: Roger L. Wayson

“People, Parks and Prosperity”

ADOPTED ANNUAL BUDGET
OCTOBER 1, 2018 THROUGH SEPTEMBER 30, 2019

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$34,641.00, which is a nine percent (9%) increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$20,474.00.

RECORD OF CITY COUNCIL’S VOTE ON ADOPTION OF BUDGET

POSITION	NAME	FOR	AGAINST	ABSENT
Mayor	Donald Orr	N/A	N/A	N/A
Mayor Pro-Tem Place 3	Cheri Trinidad	√		
Councilmember Place 1	Gary D. Parsons	√		
Councilmember Place 2	Brigitte Thomas	√		
Councilmember Place 4	Michael Hibdon	√		
Councilmember Place 5	Roger Wayson	√		

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

TAX RATE	TAX YEAR 2018/2019	TAX YEAR 2017/2018
Property Tax Rate	\$0.5423	\$0.5438
Effective Tax Rate	\$0.4788	\$0.5082
Effective Maintenance and Operations Tax Rate	\$0.3204	\$0.3321
Debt Rate	\$0.2219	\$0.2117
Rollback Tax Rate	\$0.5423	\$0.6241

TOTAL AMOUNT OF MUNICIPAL DEBT OBLIGATIONS SECURED BY PROPERTY TAXES

DEBT ISSUE	PRINCIPAL	INTEREST	TOTALS
2013 Holt/Cat Compactor	\$10,022.00	\$164.00	\$10,186.00
1993 Certificates of Obligation	\$17,000.00	\$16,451.00	\$33,451.00
ARMS Meter Project	\$13,879.00	\$2,635.00	\$16,514.00
Utility Bed Work Trucks (3)	\$10,215.00	\$794.00	\$11,009.00
Vermeer Vac-Tron	\$16,075.00	\$3,466.00	\$19,541.00
BOK Financial (Water Plant)	\$55,000.00	\$28,175.00	\$83,175.00
TOTALS	\$122,191.00	\$51,685.00	\$173,876.00

EXHIBIT A

City of Cottonwood Shores FY2019 Proposed Budget	
Previous Year Carry Over or Balance Sheet Transfer	
From: 2-00-00-10405 TexPool-04 Debt Service Reserve	15,000
From: 2-00-00-10300 TexPool-10 Utility Replacement	25,000
From: 2-00-00-10405 TexPool-04 Debt Service Reserve	18,000
Previous Year Carry Over	58,000
General Fund	
Revenues - GF	
Property Tax Revenues	
1-05-00-41211 Property Taxes - M&O - C/Y	245,071
1-05-00-41212 Property Taxes - M&O - P/Y	11,500
1-05-00-41221 Property Taxes - I&S - C/Y	173,877
1-05-00-41222 Property Taxes - I&S - P/Y	7,000
1-05-00-41230 Property Taxes - Penalty & Interest	5,000
Property Tax Revenues	442,448
Sales Tax Revenues	
1-05-00-41313 Sales Tax Revenue - General	162,825
1-05-00-41314 Sales Tax Revenue - CCPD	65,031
1-05-00-41315 Sales Tax Revenue - Streets	32,195
Sales Tax Revenues	260,051
Other Tax Revenues	
1-05-00-41418 Beverage Tax	16,480
1-05-00-41450 Franchise Taxes	28,000
1-05-00-41460 Hotel Tax	1,000
Other Tax Revenues	45,480
Total Tax Revenues	747,979
Permits Revenues	
1-05-00-41500 Permits	17,800
1-05-00-41501 Permits - Annual Alcohol Permits	2,750
Permits Revenues	20,550
Court Revenues	
1-20-00-41610 Court - Fines	6,850
1-20-00-41611 Court Traffic Fines	7,500
1-20-00-41635 Court - Tech. Fee (Dedicated)	650
1-20-00-41641 Court - Municipal Building (Dedicated)	500
1-20-00-41655 Court - State Service Fees	(6,400)
Court Revenues	9,100
Public Safety Revenues	
1-15-10-41715 Public Safety Revenue Other	1,555
Public Safety Revenues	1,555
Other Government Revenue	
1-05-00-41720 Public Safety - Animal Control	1,000
1-05-00-41910 Investment Interest Income	7,000
1-05-00-41920 Lease - Rental	22,000
1-05-00-41925 Civic Center - Rental	500
1-05-00-41991 Library Donations	-

**City of Cottonwood Shores
FY2019 Proposed Budget**

1-05-00-41992	Parks & Recreation 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	500
1-10-00-41955	Road Crossing Fee	2,750
1-10-00-41965	Util. Easement Forfeiture	3,000
1-10-00-41970	Inspection Fees	14,500
1-10-00-41980	Contractor Registration Fee	1,500
1-15-00-71500	Misc. Other Income	500
Other Government Revenue		58,013
Revenues - GF		837,197
Expenditures - GF		
Wages Expenditures		
1-13-00-51111	Wages - Regular	368,013
1-13-00-51112	Wages - Overtime	17,600
1-13-00-51113	Wages - Stipends & On-Call	3,720
Wages Expenditures		389,333
Payroll Exp. Expenditures		
1-13-00-51221	Payroll Taxes - Social Security	22,197
1-13-00-51222	Payroll Taxes - Medicare	5,199
1-13-00-51223	Payroll Taxes - TWOC	1,523
Payroll Exp. Expenditures		28,919
Benefits Expenditures		
1-13-00-51331	Benefits - Health Insurance	73,593
1-13-00-51332	Benefits - Life/ADD	1,403
1-13-00-51340	Benefits - Worker's Comp Insurance	14,300
1-13-00-51360	Benefits - Uniforms	103
1-15-10-51360	Benefits - Uniforms	800
Benefits Expenditures		90,199
Total Government Payroll		508,451
Wages Other Expenditures		
1-13-00-51490	Contract Labor (Cleaning)	3,000
1-15-10-51490	Contract Labor	-
Wages Other Expenditures		3,000
Administrative Expenditures		
1-05-00-52195	Supplies/Materials	200
1-05-00-52196	Tools - Small	100
1-05-00-54110	Supplies - Office	5,683
1-05-00-54120	Administrative Service Fees	500
1-05-00-54130	Supplies - Miscellaneous	1,800
1-05-00-54140	Dues and Subscriptions	3,500
1-05-00-54145	Late Fees & Penalties	-
1-05-00-54150	Postage	4,300
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	750
1-15-10-54140	CCPD Dues and Subscriptions	500
1-15-10-54185	Personnel Procure & Testing	750

**City of Cottonwood Shores
FY2019 Proposed Budget**

Administrative Expenditures	18,483
Operations Expenditures	
1-05-00-54201 Software	3,000
1-05-00-54205 Internet Access	1,000
1-05-00-54210 Computer Hardware	1,700
1-05-00-54220 Office Equip, etc.	600
1-05-00-54230 Rentals - Office Equipment	3,500
1-05-00-54410 Utilities - Electric	16,355
1-05-00-54420 Utilities - Water & Sewer	7,000
1-05-00-54510 Communication - Land Line	8,000
1-05-00-54530 Communication - Mobile Phones	2,300
1-05-00-54540 Public Communications - Newspaper	3,000
1-05-00-54550 Public Communications - Web Site	1,500
Operations Expenditures	47,955
Professional & Legal Expenditures	
1-05-00-52210 Attorney Fees	15,000
1-05-00-52215 City Judge	3,600
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	14,500
Professional & Legal Expenditures	62,100
Service Contracts & Agreements Expenditures	
1-05-00-52310 SC & A - EMS	27,500
1-05-00-52315 SC & A - VFD	30,000
1-05-00-52320 SC & A - Appraisal Dist.	9,400
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	1,200
1-05-00-52350 SC & A - Animal Impounding	500
1-05-00-52360 IT Outsourcing	6,500
Service Contracts & Agreements Expenditures	105,375
Admin. Other Expenditures	
1-05-00-52470 Property Tax Abatement Agreements	-
Admin. Other Expenditures	-
Fuel Expenditures	
1-05-00-53110 Fuel / Gas - Vehicle	5,750
1-15-00-53110 Fuel / Gas - Vehicle	8,000
Fuel Expenditures	13,750
Repair & Maintenance Expenditures	
1-05-00-53210 R & M Building - City Hall	500
1-05-00-53212 R & M Building - Civic Center	31,662
1-05-00-53219 R & M - Heavy Equipment	15,000
1-05-00-53220 R & M - Vehicles	1,600
1-05-00-53223 Rental - Vehicle and Equipment	-
1-05-00-53238 R & M - Office Equipment	
1-05-00-53240 R & M - Computer/Software ASYST	8,000
1-05-00-53244 R & M - Animal Shelter	100
1-05-00-53250 R & M - Street Materials	49,000
1-05-00-53299 R & M Other	1,000

**City of Cottonwood Shores
FY2019 Proposed Budget**

1-15-00-53220	R & M - Vehicles Registration	200
1-15-00-53221	Police Equipment	-
1-15-10-53213	R & M Building - Police Department	500
1-15-10-53220	R & M - Vehicles	5,000
1-15-10-53221	Police Equipment	8,500
1-15-10-53240	R & M - Computer	500
1-60-00-53294	R & M - Public Works Sup. - Mat.	1,000
1-60-20-53245	R & M - Parks Buildings - Property	15,000
Repair & Maintenance Expenditures		137,562
Insurance Expenditures		
1-05-00-53510	Insurance - Vehicle	6,600
1-05-00-53520	Insurance - Liability	12,200
1-05-00-53540	Bond Expense	1,200
1-05-00-53599	Insurance - Other	-
Insurance Expenditures		20,000
Training & Travel Expenditures		
1-05-00-54622	Travel - Transportation	700
1-05-00-54635	Travel - Lodging	1,000
1-05-00-54637	Travel - Meals	500
1-05-00-54640	Staff Training - CEC Credit Sources	2,500
1-05-00-54650	Staff Training - Registration	-
1-15-10-54622	Travel - Transportation	400
1-15-10-54635	Travel - Lodging	400
1-15-10-54637	Travel - Meals	500
1-15-10-54640	Staff Training - CEC Credit Sources	650
1-15-10-54650	Staff Training - Registration	500
Training & Travel Expenditures		7,150
Debt Service Expenditures		
1-80-00-56010	Debt Service - Interest Payments	2,133
1-80-00-56020	Debt Service - Principal Payments	31,787
Debt Service Expenditures		33,920
Capital Outlay Expenditures		
Capital Outlay Expenditures		
Other Expenses Expenditures		
1-05-00-53600	Child Safety Fund Donation	500
1-05-00-53601	Donations	100
Other Expenses Expenditures		600
Other Expenses Expenditures		
1-00-00-89100	Interfund Transfers	-
1-05-00-81500	Misc. Other Expense	500
1-05-00-82000	Reserves	72,000
Other Expenses Expenditures		72,500
Expenditures - GF		1,030,846
Utility Fund		
Revenues - UF		
Other Tax Revenues		

**City of Cottonwood Shores
FY2019 Proposed Budget**

2-35-00-41450 Franchise Taxes	6,500
Other Tax Revenues	6,500
Other Government Revenue Revenues	
2-25-00-41910 Investment Interest Income	1,500
Other Government Revenue Revenues	1,500
Water Revenues	
2-25-00-45120 Water - Usage	413,650
2-25-00-45130 Water - Taps	19,500
2-25-00-45140 Water - Connection Fee	700
2-25-00-45150 Water - Repair Labor	2,000
2-25-00-45160 Water - 14 Day Cleanup Service	500
2-40-00-45140 Water - Connection Fee	
Water Revenues	436,350
Waste Water Revenues	
2-30-00-45210 Waste Water - Usage	348,550
2-30-00-45215 Waste Water - Repair Labor	2,000
2-30-00-45220 Waste Water - Taps	19,500
2-30-00-45230 Grinder Pump Install	-
2-30-00-45240 Grinder Pump Sales	17,500
Waste Water Revenues	387,550
Solid Waste Revenues	
2-35-00-45310 Solid Waste - Residential	125,000
2-35-00-45315 Solid Waste - Roll-Offs	2,500
2-35-00-45320 Solid Waste - Commercial	41,700
Solid Waste Revenues	169,200
Utility Fees Revenues	
2-25-00-45930 Credit Card Convenience Fee	5,100
2-40-00-45401 New Account Fee	2,500
2-40-00-45405 Promissory Note Fee	1,000
2-40-00-45425 Collection Fee	-
2-40-00-45445 NSF Fee	250
2-40-00-45449 Reconnect Fee	4,000
2-40-00-45450 Late Fee	15,600
2-40-00-45451 Line Extension Fee	3,500
2-40-00-45452 Customer Service Inspection	2,700
2-40-00-45453 Delinquent Handling Fee	2,300
2-40-00-45499 Other Utility Fee Income	700
2-40-00-45930 Credit Card Convenience Fee	-
Utility Fees Revenues	37,650
Other Utility Revenues	
2-40-00-45950 V/E Voluntary Income	17,000
2-40-00-45999 Other UF Revenues	-
Other Utility Revenues	17,000
Revenues - UF	1,055,750
Expenditures - UF	
Wages Expenditures	
2-43-00-51111 Wages - Regular	191,246
2-43-00-51112 Wages - Overtime	7,800
2-43-00-51113 Wages - Stipends & On-Call	5,600

**City of Cottonwood Shores
FY2019 Proposed Budget**

Wages Expenditures	204,646
Payroll Exp. Expenditures	
2-43-00-51221 Payroll Taxes - Social Security	11,857
2-43-00-51222 Payroll Taxes - Medicare	2,775
2-43-00-51223 Payroll Taxes - TWC	850
Payroll Exp. Expenditures	15,482
Benefits Expenditures	
2-43-00-51331 Benefits - Health Insurance	37,809
2-43-00-51332 Benefits - Life/AD&D	800
2-43-00-51340 Benefits - Worker's Comp Insurance	7,349
2-43-00-51360 Benefits - Uniforms	600
Benefits Expenditures	46,558
Total Utility Payroll	266,686
Administrative Expenditures	
2-25-00-54125 Merchant Fees (CC Service)	5,100
2-25-00-54130 Supplies - Miscellaneous	2,000
2-25-00-54140 Dues and Subscriptions	500
Administrative Expenditures	7,600
Operations Expenditures	
2-25-00-54410 Utilities - Electric	26,500
Operations Expenditures	26,500
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	13,000
2-25-00-53215 Safety Equipment	400
2-25-00-53219 R & M - Heavy Equipment	-
Repair & Maintenance Expenditures	13,400
Water - Raw Expenditures	
2-25-00-55107 Cost of Raw Water - Consumed	14,000
2-25-00-55108 Cost of Raw Water - Reserved	35,888
Water - Raw Expenditures	49,888
Water Other Expenditures	
2-25-00-55212 Meters	3,000
2-25-00-55213 Water Taps	1,250
2-25-00-55214 Water - Repair Labor	1,500
2-25-00-55215 Water Testing	8,000
2-25-00-55218 Chemicals	11,000
2-25-00-55219 TCEQ Fees	1,600
Water Other Expenditures	23,350
Waste Water Processing Expenditures	
2-30-00-55421 Waste Water - Processing Costs	140,529
2-30-00-55423 Sludge Processing	6,000
Waste Water Processing Expenditures	146,529
Waste Water Other Expenditures	
2-30-00-55500 Waste Water Other	500
2-30-00-55522 Waste Water - Sewer Taps	1,250

**City of Cottonwood Shores
FY2019 Proposed Budget**

2-30-00-55523	Waste Water - Lift Station	5,000
2-30-00-55524	Waste Water - Sewer Repair Labor	1,000
2-30-00-55527	Grinder Pumps	15,000
Waste Water Other Expenditures		22,750
Solid Waste Expenditures		
2-35-00-55731	Solid Waste Costs - Residential	107,137
2-35-00-55732	Solid Waste Costs - Commercial	30,028
2-35-00-55733	Solid Waste Costs - Roll Offs	2,000
Solid Waste Expenditures		139,165
Solid Waste Other Expenditures		
Solid Waste Other Expenditures		
Utility Other Expenditures		
2-25-00-55940	Supplies - Utilities	16,000
2-25-00-55950	Equipment Rental	4,000
2-25-00-55960	Utility Emergency Fund	-
2-25-00-55900	Utility Other (Emerg. Water Connection)	-
2-40-00-55940	Line Extension Material - Utilities	2,000
Utility Other Expenditures		20,000
Debt Service Expenditures		
2-80-00-56010	Debt Service - Interest Payments	58,437
2-80-00-56020	Debt Service - Principal Payments	89,462
2-80-00-56300	Sewer Infrastructure	-
Debt Service Expenditures		147,899
Capital Outlay Expenditures		
2-90-80-58200	Capital Outlay - Engineering	3,334
Capital Outlay Expenditures		3,334
Other Expenses Expenditures		
2-00-00-56900	Reconciliation Discrepancies	-
2-25-00-55900	Utility Emergency Fund	26,000
2-25-00-55960	Utility Emergency Fund (HSB Wt.. Line)	25,000
2-25-00-56900	Reconciliation Discrepancies	-
2-40-00-55900	Utility Other	-
Other Expenses Expenditures		51,000
Other Expenses Expenditures		
2-00-00-89100	Interfund Transfers	-
Other Expenses Expenditures		-
Expenditures - UF		920,100