

City of Cottonwood Shores

ORDINANCE 11097

AN ORDINANCE OF THE CITY OF COTTONWOOD SHORES, TEXAS ADOPTING THE BUDGET FOR THE CITY OF COTTONWOOD SHORES, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018 AND DECLARING AN EFFECTIVE DATE.

WHEREAS, pursuant to the laws of the State of Texas for Type A General Law Municipalities, the proposed budget of the City of Cottonwood Shores (the "City"), attached hereto as Exhibit "A," was filed with the City Secretary and notice of public hearing on the same was provided; and

WHEREAS, the budget contains the estimates of income and expenditures for the fiscal year beginning October 1, 2017 and ending September 30, 2018 from all sources, and projects, operations, activities, and purchases proposed to be undertaken during the year, together with estimated costs thereof, and estimated amounts of all other proposed expenditures; and

WHEREAS, a public hearing on the budget, duly called by the City Council, was held at 6:00 p.m. on September 21, 2017 at 3808 Cottonwood Drive, Cottonwood Shores, Texas, 78657, being the time and place provided for in such notice of public hearing, and interested persons were given the opportunity to be heard on said budget;

WHEREAS, it is necessary at this time that said Ordinance be passed adopting said budget;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COTTONWOOD SHORES, TEXAS, AS FOLLOWS:


SECTION 1: The budget of the City, attached hereto as Exhibit "A" was reviewed during the public hearing and is hereby approved and adopted for the fiscal year 2017-2018.

SECTION 2: The City Council is authorized to invest any funds not needed for current use, whether operating funds or bonds funds, in United States Treasury Bills, savings account or certificates of deposit in established City depositories. Interest accrued from such investments may be deposited in the City's general fund. All investments should be made according to the law.

SECTION 4: This Ordinance shall take effect and be in full force from and after the date of passage and adoption.

ORIGINAL

**ORDINANCE PASSED AND ADOPTED THIS THE 21ST DAY OF SEPTEMBER 2017,
AT A PUBLIC HEARING AND MEETING OF THE CITY COUNCIL OF THE CITY
OF COTTONWOOD SHORES, TEXAS, THERE BEING A QUORUM PRESENT, BY
4 YEAS, 0 NAYS AND 0 ABSTAINS.**



Donald Orr, Mayor



ATTEST:


Sheila C. Moore
City Administrator/City Secretary

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

	A	B	C	D	E	F	G
1	EXHIBIT A						
2	CWS FY18 Adopted Budget						FY18 Budget
5	General Fund						
6							
7	Revenues - GF						
8							
9	Property Tax Revenues						
10					1-05-00-41211	Property Taxes - M&O - C/Y	211,900
11					1-05-00-41212	Property Taxes - M&O - P/Y	9,500
12					1-05-00-41221	Property Taxes - I&S - C/Y	139,000
13					1-05-00-41222	Property Taxes - I&S - P/Y	5,000
14					1-05-00-41230	Property Taxes - Penalty & Interest	3,000
15	Property Tax Revenues						368,400
16							
17	Sales Tax Revenues						
18					1-05-00-41313	Sales Tax Revenue - General	158,125
19					1-05-00-41314	Sales Tax Revenue - CCPD	63,031
20					1-05-00-41315	Sales Tax Revenue - Streets	31,645
21	Sales Tax Revenues						252,801
22							
23	Other Tax Revenues						
24					1-05-00-41418	Beverage Tax	14,000
25					1-05-00-41450	Franchise Taxes	24,000
26					1-05-00-41460	Hotel Tax	600
27	Other Tax Revenues						38,600
28							
29	Permits Revenues						
30					1-05-00-41500	Permits	15,000
31					1-05-00-41501	Permits - Annual Alcohol Permits	2,750
32	Permits Revenues						17,750
33							
34	Court Revenues						
35					1-20-00-41610	Court - Fines	7,500
36					1-20-00-41611	Court Traffic Fines	7,500
37					1-20-00-41655	Court - State Service Fees	(7,900)
38	Court Revenues						7,100
39							
40	Public Safety Revenues						
41					1-15-10-41715	Public Safety - Police Escort	1,600
42	Public Safety Revenues						1,600
43							
44	Other Government Revenue						
45					1-05-00-41720	Public Safety - Animal Control	1,000
46					1-05-00-41910	Investment Interest Income	1,500
47					1-05-00-41920	Lease - Rental	22,000
48					1-05-00-41925	Library - Rental	100
49					1-05-00-41991	Library Donations	-
50					1-05-00-41999	Other GF Revenues	4,663
51					1-10-00-41912	City Fees - Copy, Fax, Research, PIR	100
52					1-10-00-41945	Culverts	1,000
53					1-10-00-41955	Road Crossing Fee	750
54					1-10-00-41965	Util Easement Forfeiture	1,000
55					1-10-00-41970	Inspection Fees	10,500
56					1-10-00-41980	Contractor Registration Fee	1,500

	A	B	C	D	E	F	G
2						CWS FY18 Adopted Budget	FY18 Budget
57						1-15-00-71500 Misc. Other Income	1,000
58						Other Government Revenue	45,113
59							
60						Revenues - GF	731,364
61							
62						Expenditures - GF	
63							
64						Wages Expenditures	
65						1-13-00-51111 Wages - Regular	335,350
66						1-13-00-51112 Wages - Overtime	17,000
67						1-13-00-51113 Wages - Stipends & On-Call	-
68						Wages Expenditures	352,350
69							
70						Payroll Exp. Expenditures	
71						1-13-00-51221 Payroll Taxes - Social Security	20,792
72						1-13-00-51222 Payroll Taxes - Medicare	4,863
73						1-13-00-51223 Payroll Taxes - TWC	336
74						Payroll Exp. Expenditures	25,991
75							
76						Benefits Expenditures	
77						1-13-00-51331 Benefits - Health Insurance	61,248
78						1-13-00-51332 Benefits - Life/AD&D	1,337
79						1-13-00-51340 Benefits - Worker's Comp Insurance	12,943
80						1-13-00-51360 Benefits - Uniforms	100
81						1-15-10-51360 Benefits - Uniforms	1,000
82						Benefits Expenditures	76,628
83							
84						Wages Other Expenditures	
85						1-13-00-51490 Contract Labor (Cleaning)	6,500
86						1-15-10-51490 Contract Labor	500
87						Wages Other Expenditures	7,000
88							
89						Administrative Expenditures	
90						1-05-00-52195 Supplies/Materials	200
91						1-05-00-52196 Tools - Small	100
92						1-05-00-54110 Supplies - Office	5,500
93						1-05-00-54120 Administrative Service Fees	250
94						1-05-00-54130 Supplies - Miscellaneous	1,800
95						1-05-00-54140 Dues and Subscriptions	3,500
96						1-05-00-54150 Postage	3,500
97						1-05-00-54160 Bank Charges	100
98						1-05-00-54185 Personnel Procure & Testing	200
99						1-15-00-54130 Supplies - Miscellaneous	100
100						1-15-10-54130 Supplies - Miscellaneous	200
101						1-15-10-54185 Personnel Procure & Testing	900
102						Administrative Expenditures	16,350
103							
104						Operations Expenditures	
105						1-05-00-54201 Software	1,000
106						1-05-00-54205 Internet Access	1,000
107						1-05-00-54210 Computer Hardware	1,200
108						1-05-00-54220 Office Equip, etc.	500
109						1-05-00-54230 Rentals - Office Equipment	3,500

	A	B	C	D	E	F	G
2						CWS FY18 Adopted Budget	FY18 Budget
110						1-05-00-54410 Utilities - Electric	14,855
111						1-05-00-54420 Utilities - Water & Sewer	6,500
112						1-05-00-54510 Communication - Land Line	6,000
113						1-05-00-54530 Communication - Mobile Phones	1,500
114						1-05-00-54540 Public Communications - Newspaper	3,000
115						1-05-00-54550 Public Communications - Web Site	1,500
116						Operations Expenditures	40,555
117							
118						Professional & Legal Expenditures	
119						1-05-00-52210 Attorney Fees	12,000
120						1-05-00-52215 City Judge	3,000
121						1-05-00-52220 City Prosecutor	8,000
122						1-05-00-52230 Accounting Service	12,000
123						1-05-00-52240 Audit Expenses	9,000
124						1-05-00-52255 Inspection Expense	10,500
125						Professional & Legal Expenditures	54,500
126							
127						Service Contracts & Agreements Expenditures	
128						1-05-00-52310 SC & A - EMS	26,500
129						1-05-00-52315 SC & A - VFD	30,000
130						1-05-00-52320 SC & A - Appraisal Dist.	7,000
131						1-05-00-52325 SC & A - Dispatch Fee	28,775
132						1-05-00-52330 SC & A - Election Expenses	1,500
133						1-05-00-52340 SC & A - Jail Fees	1,000
134						1-05-00-52350 SC & A - Animal Impounding	500
135						1-05-00-52360 IT Outsourcing	3,000
136						Service Contracts & Agreements Expenditures	98,275
137							
138						Admin. Other Expenditures	
139						1-05-00-52470 Property Tax Abatement Agreements	23,000
140						Admin. Other Expenditures	23,000
141							
142						Fuel Expenditures	
143						1-05-00-53110 Fuel / Gas - Vehicle	3,500
144						1-15-00-53110 Fuel / Gas - Vehicle	4,000
145						Fuel Expenditures	7,500
146							
147						Repair & Maintenance Expenditures	
148						1-05-00-53210 R & M Building - City Hall	500
149						1-05-00-53212 R & M Building - Community Center / Librar	18,000
150						1-05-00-53219 R & M - Heavy Equipment	5,000
151						1-05-00-53220 R & M - Vehicles	1,000
152						1-05-00-53240 R & M - Computer/Software	7,000
153						1-05-00-53244 R & M - Animal Shelter	100
154						1-05-00-53250 R & M - Street Materials	45,000
155						1-05-00-53299 R & M Other	1,000
156						1-15-00-53220 R & M - Vehicles Registration	200
157						1-15-10-53213 R & M Building - Police Department	1,000
158						1-15-10-53220 R & M - Vehicles	2,000
159						1-15-10-53221 Police Equipment	5,000
160						1-15-10-53240 R & M - Computer	500
161						1-60-00-53294 R & M - Public Works Sup. - Mat.	1,000
162						1-60-20-53245 R & M - Parks Buildings - Property	18,000
163						Repair & Maintenance Expenditures	105,300

	A	B	C	D	E	F	G
2	CWS FY18 Adopted Budget						FY18 Budget
164							
165						Insurance Expenditures	
166					1-05-00-53510	Insurance - Vehicle	5,800
167					1-05-00-53520	Insurance - Liability	12,600
168					1-05-00-53540	Bond Expense	1,600
169						Insurance Expenditures	20,000
170							
171						Training & Travel Expenditures	
172					1-05-00-54622	Travel - Transportation	1,000
173					1-05-00-54635	Travel - Lodging	700
174					1-05-00-54637	Travel - Meals	500
175					1-05-00-54640	Staff Training - CEC Credit Sources	500
176					1-05-00-54650	Staff Training - Registration	1,500
177					1-15-10-54622	Travel - Transportation	400
178					1-15-10-54635	Travel - Lodging	400
179					1-15-10-54637	Travel - Meals	200
180					1-15-10-54640	Staff Training - CEC Credit Sources	650
181					1-15-10-54650	Staff Training - Registration	500
182						Training & Travel Expenditures	6,350
183							
184						Debt Service Expenditures	
185					1-80-00-56010	Debt Service - Interest Payments	542
186					1-80-00-56020	Debt Service - Principal Payments	13,287
187					1-80-00-56500	Vehicles - Equipment	-
188						Debt Service Expenditures	13,829
189							
190						Capital Outlay Expenditures	
191					1-90-83-58500	Capital Outlay - City Match - CWS PD Radio	-
192						Capital Outlay Expenditures	-
193							
194						Other Expenses Expenditures	
195					1-05-00-53600	Child Saftery Fund Donation	500
196					1-05-00-53601	Donations	100
197							600
198							
199						Other Expenses Expenditures	
200					1-00-00-89100	Interfund Transfers	
201					1-05-00-81500	Misc. Other Expense	500
202					1-05-00-82000	Reserves	50,000
203					1-15-10-81500	Misc. Other Expense	-
204						Other Expenses Expenditures	50,500
205							
206						Expenditures - GF	898,728
207							
208						Utility Fund	
209							
210						Revenues - UF	
211							
212						Other Tax Revenues	
213					2-35-00-41450	Franchise Taxes	6,000
214						Other Tax Revenues	6,000
215							

	A	B	C	D	E	F	G
2	CWS FY18 Adopted Budget						FY18 Budget
216						Other Government Revenue Revenues	
217						2-25-00-41910 Investment Interest Income	500
218						Other Government Revenue Revenues	500
219							
220						Water Revenues	
221						2-25-00-45120 Water - Usage	393,000
222						2-25-00-45130 Water - Taps	15,000
223						2-25-00-45140 Water - Connection Fee	500
224						2-25-00-45150 Water - Repair Labor	1,000
225						2-25-00-45160 Water - 14 Day Cleanup Service	500
226						2-40-00-45140 Water - Connection Fee	-
227						Water Revenues	410,000
228							
229						Waste Water Revenues	
230						2-30-00-45210 Waste Water - Usage	331,000
231						2-30-00-45215 Waste Water - Repair Labor	2,000
232						2-30-00-45220 Waste Water - Taps	15,000
233						2-30-00-45230 Grinder Pump Install	500
234						2-30-00-45240 Grinder Pump Sales	17,500
235						Waste Water Revenues	366,000
236							
237						Solid Waste Revenues	
238						2-35-00-45310 Solid Waste - Residential	121,000
239						2-35-00-45315 Solid Waste - Roll-Offs	1,500
240						2-35-00-45320 Solid Waste - Commercial	39,000
241						Solid Waste Revenues	161,500
242							
243						Utility Fees Revenues	
244						2-25-00-45930 Credit Card Convenience Fee	5,100
245						2-40-00-45401 New Account Fee	2,000
246						2-40-00-45405 Promissory Note Fee	1,000
247						2-40-00-45425 Collection Fee	100
248						2-40-00-45445 NSF Fee	250
249						2-40-00-45449 Reconnect Fee	6,000
250						2-40-00-45450 Late Fee	19,000
251						2-40-00-45451 Line Extension Fee	500
252						2-40-00-45452 Customer Service Inspection	1,800
253						2-40-00-45453 Delinquent Handling Fee	4,000
254						2-40-00-45499 Other Utility Fee Income	1,300
255						Utility Fees Revenues	41,050
256							
257						Other Utility Revenues	
258						2-40-00-45440 Interest Income	-
259						2-40-00-45950 V/E Voluntary Income	20,000
260						2-40-00-45999 Other UF Revenues (Acct. Adj.)	-
261						Other Utility Revenues	20,000
262							
263						Revenues - UF	1,005,050
264							
265						Expenditures - UF	
266							
267						Wages Expenditures	
268						2-43-00-51111 Wages - Regular	186,435

	A	B	C	D	E	F	G
2						CWS FY18 Adopted Budget	FY18 Budget
269						2-43-00-51112 Wages - Overtime	7,500
270						2-43-00-51113 Wages - Stipends & On-Call	5,600
271						Wages Expenditures	199,535
272							
273						Payroll Exp. Expenditures	
274						2-43-00-51221 Payroll Taxes - Social Security	11,559
275						2-43-00-51222 Payroll Taxes - Medicare	2,704
276						2-43-00-51223 Payroll Taxes - TWC	187
277						Payroll Exp. Expenditures	14,450
278							
279						Benefits Expenditures	
280						2-43-00-51331 Benefits - Health Insurance	31,552
281						2-43-00-51332 Benefits - Life/AD&D	750
282						2-43-00-51340 Benefits - Worker's Comp Insurance	7,486
283						2-43-00-51360 Benefits - Uniforms	600
284						Benefits Expenditures	40,388
285							
286						Administrative Expenditures	
287						2-25-00-54125 Merchant Fees (CC Service)	3,500
288						2-25-00-54130 Supplies - Miscellaneous	3,000
289						2-25-00-54140 Dues and Subscriptions	500
290						Administrative Expenditures	7,000
291							
292						Operations Expenditures	
293						2-25-00-54410 Utilities - Electric	24,000
294						Operations Expenditures	24,000
295							
296						Fuel Expenditures	
297						2-25-00-53120 Fuel / Gas - Equipment	2,000
298						Fuel Expenditures	2,000
299							
300						Repair & Maintenance Expenditures	
301						2-25-00-53214 R & M Building - Water Plant	2,000
302						2-25-00-53215 Safety Equipment	250
303						Repair & Maintenance Expenditures	2,250
304							
305						Water - Raw Expenditures	
306						2-25-00-55107 Cost of Water - Raw Water Consumed	14,000
307						2-25-00-55108 Cost of Water - Raw Water Reserved	34,000
308						Water - Raw Expenditures	48,000
309							
310						Water Other Expenditures	
311						2-25-00-55212 Meters	-
312						2-25-00-55213 Water Taps	1,000
313						2-25-00-55214 Water - Repair Labor	1,500
314						2-25-00-55215 Water Testing	1,200
315						2-25-00-55218 Chemicals	18,000
316						2-25-00-55219 TCEQ Fees	2,000
317						Water Other Expenditures	23,700
318							
319						Waste Water Processing Expenditures	
320						2-30-00-55421 Waste Water - Processing Costs	136,000
321						2-30-00-55423 Sludge Processing	6,000
322						Waste Water Processing Expenditures	142,000

	A	B	C	D	E	F	G
2	CWS FY18 Adopted Budget						FY18 Budget
323							
324						Waste Water Other Expenditures	
325						2-30-00-55500 Waste Water Other	1,000
326						2-30-00-55522 Waste Water - Sewer Taps	500
327						2-30-00-55523 Waste Water - Lift Station	4,000
328						2-30-00-55524 Waste Water - Sewer Repair Labor	1,000
329						2-30-00-55527 Grinder Pumps	15,000
330						Waste Water Other Expenditures	21,500
331							
332						Solid Waste Expenditures	
333						2-35-00-55731 Solid Waste Costs - Residential	104,016
334						2-35-00-55732 Solid Waste Costs - Commercial	29,153
335						2-35-00-55733 Solid Waste Costs - Roll Offs	1,000
336						Solid Waste Expenditures	134,169
337							
338						Utility Other Expenditures	
339						2-25-00-55940 Supplies - Utilities	15,000
340						2-25-00-55950 Equipment Rental	4,000
341						2-25-00-55960 Utility Emergency Fund	20,000
342						2-40-00-55900 Utility Other (Emerg. Water)	12,000
343						Utility Other Expenditures	51,000
344							
345						Debt Service Expenditures	
346						2-80-00-56010 Debt Service - Interest Payments	49,183
347						2-80-00-56020 Debt Service - Principal Payments	76,511
348						Debt Service Expenditures	125,694
349							
350						Capital Outlay Expenditures	
351						2-90-80-58200 Capital Outlay - Engineering	2,000
352						Capital Outlay Expenditures	2,000
353							
354						Other Expenses Expenditures	
355						2-00-00-89100 Interfund Transfers	
356						Other Expenses Expenditures	
357							
358						Expenditures - UF	837,686