

**City of Cottonwood Shores**

**ORDINANCE 11101**

**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, 2018 AND ENDING SEPTEMBER 30, 2019 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, 2018 and ending September 30, 2019 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 20, 2018 at 4111 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:**

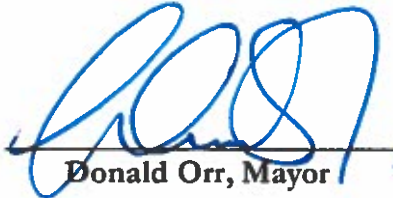
**SECTION 1:** The budget of the City, attached hereto as Exhibit "A" was reviewed during the public hearing and is hereby approved and adopted for the fiscal year 2018-2019.

**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 20<sup>TH</sup> DAY OF SEPTEMBER 2018, AT A PUBLIC HEARING AND MEETING OF THE CITY COUNCIL OF THE CITY OF COTTONWOOD SHORES, TEXAS, THERE BEING A QUORUM PRESENT, BY 5 YEAS, 0 NAYS AND 0 ABSTAINS.**

  
\_\_\_\_\_  
Donald Orr, Mayor



**ATTEST:**

  
\_\_\_\_\_  
Sheila C. Moore  
City Administrator/City Secretary

**EXHIBIT A**

<b>City of Cottonwood Shores FY2019 Proposed Budget</b>	
<b>Previous Year Carry Over or Balance Sheet Transfer</b>	
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
<b>Previous Year Carry Over</b>	<b>58,000</b>
<b>General Fund</b>	
<b>Revenues - GF</b>	
<b>Property Tax Revenues</b>	
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
<b>Property Tax Revenues</b>	<b>442,448</b>
<b>Sales Tax Revenues</b>	
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
<b>Sales Tax Revenues</b>	<b>260,051</b>
<b>Other Tax Revenues</b>	
1-05-00-41418 Beverage Tax	16,480
1-05-00-41450 Franchise Taxes	28,000
1-05-00-41460 Hotel Tax	1,000
<b>Other Tax Revenues</b>	<b>45,480</b>
<b>Total Tax Revenues</b>	<b>747,979</b>
<b>Permits Revenues</b>	
1-05-00-41500 Permits	17,800
1-05-00-41501 Permits - Annual Alcohol Permits	2,750
<b>Permits Revenues</b>	<b>20,550</b>
<b>Court Revenues</b>	
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)
<b>Court Revenues</b>	<b>9,100</b>
<b>Public Safety Revenues</b>	
1-15-10-41715 Public Safety Revenue Other	1,555
<b>Public Safety Revenues</b>	<b>1,555</b>
<b>Other Government Revenue</b>	
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
<b>Other Government Revenue</b>		<b>58,013</b>
<b>Revenues - GF</b>		<b>837,197</b>
<b>Expenditures - GF</b>		
<b>Wages Expenditures</b>		
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
<b>Wages Expenditures</b>		<b>389,333</b>
<b>Payroll Exp. Expenditures</b>		
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
<b>Payroll Exp. Expenditures</b>		<b>28,919</b>
<b>Benefits Expenditures</b>		
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
<b>Benefits Expenditures</b>		<b>90,199</b>
<b>Total Government Payroll</b>		<b>508,451</b>
<b>Wages Other Expenditures</b>		
1-13-00-51490	Contract Labor (Cleaning)	3,000
1-15-10-51490	Contract Labor	-
<b>Wages Other Expenditures</b>		<b>3,000</b>
<b>Administrative Expenditures</b>		
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**

<b>Administrative Expenditures</b>	<b>18,483</b>
<b>Operations Expenditures</b>	
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
<b>Operations Expenditures</b>	<b>47,955</b>
<b>Professional &amp; Legal Expenditures</b>	
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
<b>Professional &amp; Legal Expenditures</b>	<b>62,100</b>
<b>Service Contracts &amp; Agreements Expenditures</b>	
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
<b>Service Contracts &amp; Agreements Expenditures</b>	<b>105,375</b>
<b>Admin. Other Expenditures</b>	
1-05-00-52470 Property Tax Abatement Agreements	-
<b>Admin. Other Expenditures</b>	<b>-</b>
<b>Fuel Expenditures</b>	
1-05-00-53110 Fuel / Gas - Vehicle	5,750
1-15-00-53110 Fuel / Gas - Vehicle	8,000
<b>Fuel Expenditures</b>	<b>13,750</b>
<b>Repair &amp; Maintenance Expenditures</b>	
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
<b>Repair &amp; Maintenance Expenditures</b>		<b>137,562</b>
<b>Insurance Expenditures</b>		
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	
<b>Insurance Expenditures</b>		<b>20,000</b>
<b>Training &amp; Travel Expenditures</b>		
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
<b>Training &amp; Travel Expenditures</b>		<b>7,150</b>
<b>Debt Service Expenditures</b>		
1-80-00-56010	Debt Service - Interest Payments	2,133
1-80-00-56020	Debt Service - Principal Payments	31,787
<b>Debt Service Expenditures</b>		<b>33,920</b>
<b>Capital Outlay Expenditures</b>		
<b>Capital Outlay Expenditures</b>		
<b>Other Expenses Expenditures</b>		
1-05-00-53600	Child Safety Fund Donation	500
1-05-00-53601	Donations	100
<b>Other Expenses Expenditures</b>		<b>600</b>
<b>Other Expenses Expenditures</b>		
1-00-00-89100	Interfund Transfers	-
1-05-00-81500	Misc. Other Expense	500
1-05-00-82000	Reserves	72,000
<b>Other Expenses Expenditures</b>		<b>72,500</b>
<b>Expenditures - GF</b>		<b>1,030,846</b>
<b>Utility Fund</b>		
<b>Revenues - UF</b>		
<b>Other Tax Revenues</b>		

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2-35-00-41450 Franchise Taxes	6,500
<b>Other Tax Revenues</b>	<b>6,500</b>
<b>Other Government Revenue Revenues</b>	
2-25-00-41910 Investment Interest Income	1,500
<b>Other Government Revenue Revenues</b>	<b>1,500</b>
<b>Water Revenues</b>	
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	
<b>Water Revenues</b>	<b>436,350</b>
<b>Waste Water Revenues</b>	
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
<b>Waste Water Revenues</b>	<b>387,550</b>
<b>Solid Waste Revenues</b>	
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
<b>Solid Waste Revenues</b>	<b>169,200</b>
<b>Utility Fees Revenues</b>	
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	-
<b>Utility Fees Revenues</b>	<b>37,650</b>
<b>Other Utility Revenues</b>	
2-40-00-45950 V/E Voluntary Income	17,000
2-40-00-45999 Other UF Revenues	-
<b>Other Utility Revenues</b>	<b>17,000</b>
<b>Revenues - UF</b>	<b>1,055,750</b>
<b>Expenditures - UF</b>	
<b>Wages Expenditures</b>	
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  
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<b>Wages Expenditures</b>	<b>204,646</b>
<b>Payroll Exp. Expenditures</b>	
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
<b>Payroll Exp. Expenditures</b>	<b>15,482</b>
<b>Benefits Expenditures</b>	
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
<b>Benefits Expenditures</b>	<b>46,558</b>
<b>Total Utility Payroll</b>	<b>266,686</b>
<b>Administrative Expenditures</b>	
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
<b>Administrative Expenditures</b>	<b>7,600</b>
<b>Operations Expenditures</b>	
2-25-00-54410 Utilities - Electric	26,500
<b>Operations Expenditures</b>	<b>26,500</b>
<b>Fuel Expenditures</b>	
2-25-00-53120 Fuel / Gas - Equipment	2,000
<b>Fuel Expenditures</b>	<b>2,000</b>
<b>Repair &amp; Maintenance Expenditures</b>	
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	-
<b>Repair &amp; Maintenance Expenditures</b>	<b>13,400</b>
<b>Water - Raw Expenditures</b>	
2-25-00-55107 Cost of Raw Water - Consumed	14,000
2-25-00-55108 Cost of Raw Water - Reserved	35,888
<b>Water - Raw Expenditures</b>	<b>49,888</b>
<b>Water Other Expenditures</b>	
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
<b>Water Other Expenditures</b>	<b>23,350</b>
<b>Waste Water Processing Expenditures</b>	
2-30-00-55421 Waste Water - Processing Costs	140,529
2-30-00-55423 Sludge Processing	6,000
<b>Waste Water Processing Expenditures</b>	<b>146,529</b>
<b>Waste Water Other Expenditures</b>	
2-30-00-55500 Waste Water Other	500
2-30-00-55522 Waste Water - Sewer Taps	1,250



**City of Cottonwood Shores  
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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
<b>Waste Water Other Expenditures</b>		<b>22,750</b>
<b>Solid Waste Expenditures</b>		
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
<b>Solid Waste Expenditures</b>		<b>139,165</b>
<b>Solid Waste Other Expenditures</b>		
<b>Solid Waste Other Expenditures</b>		
<b>Utility Other Expenditures</b>		
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
<b>Utility Other Expenditures</b>		<b>20,000</b>
<b>Debt Service Expenditures</b>		
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	-
<b>Debt Service Expenditures</b>		<b>147,899</b>
<b>Capital Outlay Expenditures</b>		
2-90-80-58200	Capital Outlay - Engineering	3,334
<b>Capital Outlay Expenditures</b>		<b>3,334</b>
<b>Other Expenses Expenditures</b>		
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	-
<b>Other Expenses Expenditures</b>		<b>51,000</b>
<b>Other Expenses Expenditures</b>		
2-00-00-89100	Interfund Transfers	-
<b>Other Expenses Expenditures</b>		<b>-</b>
<b>Expenditures - UF</b>		<b>920,100</b>



**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
<b>TOTALS</b>	<b>\$122,191.00</b>	<b>\$51,685.00</b>	<b>\$173,876.00</b>