

CITY OF WALLER



FY 2020-2021 ADOPTED BUDGET



**Fiscal Year October 1, 2020 – September 30, 2021
Operating Budget**

**Mayor Danny Marburger
Mayor Pro Tem Dwayne Hajek
Councilmember Nancy Arnold
Councilmember Edna Eaton
Councilmember Mike McCormick
Councilmember Jason Tones**

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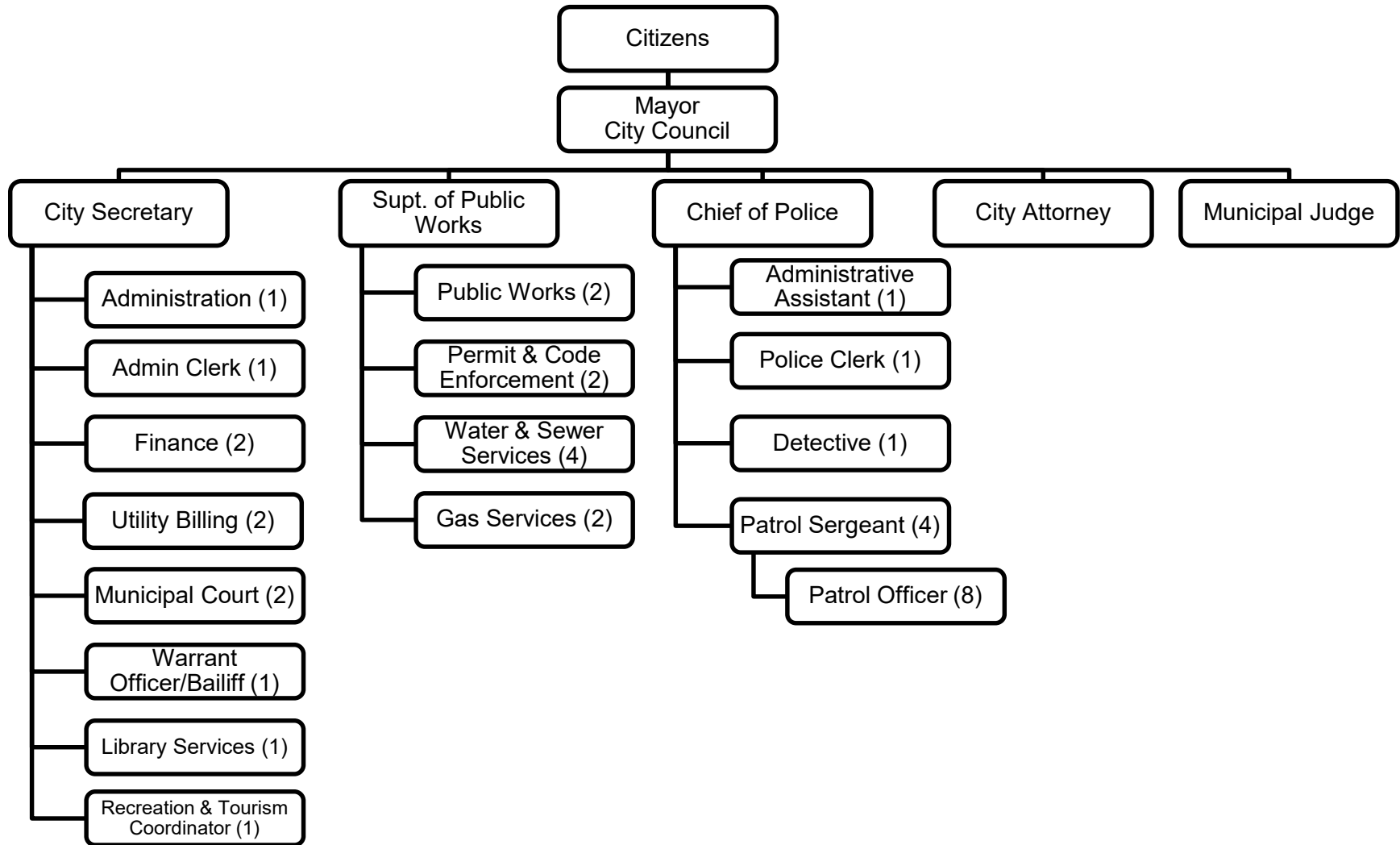
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Organizational Chart City of Waller 2020-2021



City of Waller

Fiscal Year 2020-2021

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$530,841, which is a 26.79 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 \$586,585.

City Council Record Vote

The members of the governing body voted on the budget as follows:

FOR: Mayor Pro Tem Dwayne Hajek, Councilmembers Nancy Arnold, Edna Eaton, Mike McCormick, Jason Tones

AGAINST: None

PRESENT and not voting: None

ABSENT: None

Property Tax Rate Comparison

Tax Rate	Adopted FY 2020-2021	FY 2018-2019
Property Tax Rate	0.4998/100	0.5046/100
No New Revenue Tax Rate	0.5138/100	0.5046/100
No New Revenue M&O Tax Rate	0.5842/100	0.0000/100*
Voter Approval Tax Rate	0.5501/100	0.5743/100
Debt Rate	0.1438/100	0.1852/100

Total debt obligation for the City of Waller secured by property taxes: \$699,489

*This line was not calculated in previous years.

ORDINANCE NO. 565

AN ORDINANCE OF THE CITY OF WALLER, TEXAS APPROVING AND ADOPTING THE BUDGET FOR THE CITY FOR THE YEAR 2020-2021; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; PROVIDING FOR SEVERABILITY; AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.

* * * * *

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$530,841 OR 26.79% INCREASE FROM LAST YEAR'S BUDGET.

THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$586,585.

WHEREAS, within the time and in the manner required by law, the Mayor presented to the City Council a proposed budget of expenditures of the City of Waller for the year 2020-2021, the same being the fiscal year of the City; and

WHEREAS, pursuant to a motion of the City Council and after notice required by law, a public hearing on such budget were held at the normal meeting place of the City Council at 1218 Farr Street, Waller City Hall on the 29th day of September, 2020, at which hearing all citizens and taxpayers of the City had the right to be present and to be heard and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the proposed budget and has made such changes therein as in its judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, a copy of such budget has been filed with the City Secretary and the City Council now desires to approve and adopt the same; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WALLER, TEXAS:

Section 1. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. The City Council hereby approves and adopts the budget described in the preamble of this Ordinance, a copy of which is attached hereto and made a part of this Ordinance for all purposes and a copy of which is on file with the City Secretary. The City Secretary is hereby directed to place on said budget an endorsement, which shall be signed by the City Secretary, which shall read as follows: "The Original Budget of the City of Waller, Texas, for the Year 2020-2021." Such budget, as thus endorsed, shall be kept on file in the office of the City Secretary as a public record.

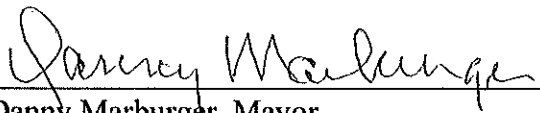
Section 3. In support of said budget and by virtue of the adoption thereof, including any and all changes adopted thereto, the several amounts specified for the various purposes named in said budget are hereby appropriated to and for such purposes.

Section 4. In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to

be invalid or unconstitutional; and the City Council of the City of Waller, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

PASSED, APPROVED, AND ADOPTED this 29th day of September, 2020.

APPROVED:



Danny Marburger, Mayor

ATTEST:



Cynthia Ward, City Secretary

ORDINANCE NO. 566

AN ORDINANCE OF THE CITY OF WALLER, TEXAS PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE YEAR 2020 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR SEVERABILITY.

* * * * *

WHEREAS, Section 26.05 of the Texas Tax Code provides that by September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the City's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the next fiscal year), each of such two components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Waller, Texas, consists of two such components, rate of thirty-five and 60/1000ths cents (\$0.3560 per \$100) of value for maintenance and operation expenditures and a tax rate of fourteen and 38/1000ths cents (\$0.1438) per \$100 of value to fund debt service expenditures; and

WHEREAS, a budget appropriating revenues generated by the collection of ad valorem for the use and support of the municipal government of the City of Waller has been approved and adopted by the Waller City Council as required by Title Four (4), Section 102.009 of the Local Government Code; and

WHEREAS, by separate motions heretofore approved by the City Council of the City of Waller, Texas, at a meeting of said City Council held on the 29th day of September 2020, said City Council has approved separately the tax rate heretofore specified for each of said components; and

WHEREAS, having thus separately approved the tax rate for each of such components, it is necessary and appropriate for the City Council to now formally pass, approve, and adopt a 2020 tax rate ordinance for the City of Waller, Texas; and

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of said tax rate ordinance have been timely and properly given and held; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WALLER, TEXAS:

Section 1. The facts and recitations set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

Section 2. All property subject to ad valorem taxation by the City of Waller, Texas, shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the fair market value of such property.

Section 3. There is hereby levied for general purposes and use by the City of Waller, Texas, for the year 2020, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of thirty-five and 60/100ths cents (\$0.3560) on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the City of Waller, Texas. The proceeds from such tax shall be applied to the payment of the general and current expenses of the government of the City. All such taxes shall be assessed and

collected in current money of the United States of America.

Section 4. For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Waller, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, and for the purpose of repaying any sums borrowed in anticipation of current revenues for use in the payment of bonds and certificates of obligation and interest thereon maturing in the fiscal year 2020-2021, and for the purpose of paying interest and making provisions for the sinking fund on such other bond issues, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for the year 2020 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 2 of this Ordinance, an ad valorem tax at the rate of fourteen and 38/1000ths cents (\$0.1438) on each One Hundred Dollars (\$100) of assessed valuation. All such taxes shall be assessed and collected in current money of the United States of America.

Section 5. All ad valorem taxes levied hereby, in the total amount of forty-nine and 98/1000ths Cents (\$0.4998) on each One Hundred Dollars (\$100) of assessed valuation, as reflected by Sections 3 and 4 hereof, shall be due and payable on or before January 31, 2021. All ad valorem taxes due the City of Waller, Texas, and not paid on or before January 31 following the year for which they were levied shall bear penalty and interest as prescribed in the Texas Tax Code.

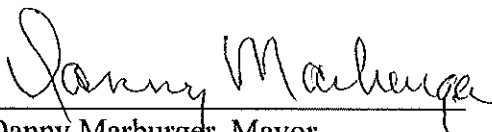
Section 6. All ordinances or parts of ordinances inconsistent or in conflict

herewith are, to the extent of such inconsistency or conflict, hereby repealed.

Section 7. In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Waller, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

PASSED, APPROVED, AND ADOPTED this 29th day of September 2020.

APPROVED:



Danny Marburger, Mayor

ATTEST:



Cynthia Ward, City Secretary



EXECUTIVE SUMMARY



September 30, 2020

To: Citizens of Waller
From: Danny Marburger, Mayor
Subject: Executive Budget Summary, FY 2020-2021

Each fiscal year, the City Council and Staff conduct several workshops on the proposed departmental budget needs. The City Council and Staff have attempted to provide citizens with a clear understanding addressing the line-by-line needs to better operate each departments function.

The proposed budget for Fiscal Year 2020-2021 was filed with the City Secretary on August 28, 2020 and the Notice of Public Hearing was published in the Waller Times on September 16, 2020 and posted on the City of Waller website on the same day.

The City of Waller is in both Harris and Waller Counties Appraisal Districts. Both appraisal districts certified the 2020 Certified Tax Roll and Values. Several factors effected changes in the effective tax rate. Overall property values decreased slightly but new property on the tax roll added an additional \$586,585 in tax revenue. While the Maintenance and Operations tax rate increased by \$0.0099 this year from the previous, the debt service rate decreased by \$0.0414. The total ad valorem tax rate for 2020 is \$0.4998 per/\$100 valuation.

The 2020-2021 Budget reflects a 3% Cost of Living Adjustment (COLA) for employees. The city paid health insurance program, for all fulltime employees, has a projected 9% overall decrease for this fiscal year due to a change in health plan. The City of Waller continues to be competitive with salaries and benefits for all employees. This budget includes \$380,000 for street repairs and drainage and detention work along with \$75,000 for Green Space improvements in front of the new City Hall and \$30,000 for Library improvements and relocation.

Overall, the City of Waller is in a sound financial position. We will continue to monitor economic conditions and recommend adjustments to the budget that might be warranted.

I would like to thank the City Council and dedicated staff for their hard work and assistance in developing a more transparent budget. Lastly, I would like to thank the Citizens of Waller for your continued support and faith in striving to make Waller a premier destination for families and commercial citizens.

Respectfully,

Danny Marburger, Mayor



Budget Worksheet

Group Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

Account Typ...	2017-2018 Total Budget	2017-2018 Total Activity	2018-2019 Total Budget	2018-2019 Total Activity	2019-2020 Total Budget	Defined Budgets	
						2019-2020 YTD Activity	2020-2021 Adopted FY20-21
Fund: 110 - General Fund							
Revenue	0.00	4,759,654.77	4,245,675.00	5,372,124.03	4,538,629.00	3,470,126.39	5,215,021.00
Expense	0.00	3,262,577.44	4,022,604.90	4,046,748.99	4,292,640.00	1,896,343.04	4,945,091.00
Fund: 110 - General Fund Surplus (Deficit):	0.00	1,497,077.33	223,070.10	1,325,375.04	245,989.00	1,573,783.35	269,930.00
Fund: 120 - Economic Development Fund							
Revenue	0.00	698,027.53	632,000.00	812,744.49	666,667.00	320,954.47	675,367.00
Expense	0.00	241,210.74	360,419.87	317,346.96	374,289.00	116,874.13	404,179.00
Fund: 120 - Economic Development Fund Surplus (Deficit):	0.00	456,816.79	271,580.13	495,397.53	292,378.00	204,080.34	271,188.00
Fund: 130 - Debt Service GF Cash							
Revenue	0.00	445,184.83	828,505.00	1,033,742.65	969,856.00	911,075.33	945,144.00
Expense	0.00	560,230.87	861,504.00	852,380.70	940,996.00	332,946.22	941,790.00
Fund: 130 - Debt Service GF Cash Surplus (Deficit):	0.00	-115,046.04	-32,999.00	181,361.95	28,860.00	578,129.11	3,354.00
Fund: 151 - SRF-Freedom Festival							
Revenue	0.00	0.00	0.00	71,119.18	62,500.00	0.00	62,500.00
Expense	0.00	0.00	0.00	59,203.10	62,500.00	1,900.00	62,500.00
Fund: 151 - SRF-Freedom Festival Surplus (Deficit):	0.00	0.00	0.00	11,916.08	0.00	-1,900.00	0.00
Fund: 153 - SRF-HOT							
Revenue	0.00	0.00	0.00	156,362.75	132,000.00	70,923.63	72,000.00
Expense	0.00	0.00	0.00	57,848.60	70,000.00	54,717.86	53,000.00
Fund: 153 - SRF-HOT Surplus (Deficit):	0.00	0.00	0.00	98,514.15	62,000.00	16,205.77	19,000.00
Fund: 155 - SRF-MC Technology							
Revenue	0.00	0.00	0.00	21,964.94	20,175.00	9,109.02	15,175.00
Expense	0.00	0.00	0.00	0.00	1,092.00	2,683.88	1,165.00
Fund: 155 - SRF-MC Technology Surplus (Deficit):	0.00	0.00	0.00	21,964.94	19,083.00	6,425.14	14,010.00
Fund: 156 - SRF-MC Bldg Security							
Revenue	0.00	0.00	0.00	16,250.11	15,000.00	7,390.78	14,400.00
Expense	0.00	0.00	0.00	0.00	6,000.00	0.00	6,000.00
Fund: 156 - SRF-MC Bldg Security Surplus (Deficit):	0.00	0.00	0.00	16,250.11	9,000.00	7,390.78	8,400.00
Fund: 157 - SRF-Child Safety Fee							
Revenue	0.00	0.00	0.00	557.13	550.00	268.46	550.00
Fund: 157 - SRF-Child Safety Fee Total:	0.00	0.00	0.00	557.13	550.00	268.46	550.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

Account Typ...	Total Budget	Total Activity	Defined Budgets				
			2018-2019 Total Budget	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity	2020-2021 Adopted FY20-21
Fund: 159 - SRF-Library Donations							
Revenue	0.00	0.00	0.00	482.25	300.00	10,050.00	5,300.00
Expense	0.00	0.00	0.00	3,203.83	300.00	1,168.39	5,300.00
Fund: 159 - SRF-Library Donations Surplus (Deficit):	0.00	0.00	0.00	-2,721.58	0.00	8,881.61	0.00
Fund: 162 - SRF-MC Local Truancy Prevention							
Revenue	0.00	0.00	0.00	0.00	0.00	1,837.43	4,000.00
Fund: 162 - SRF-MC Local Truancy Prevention Total:	0.00	0.00	0.00	0.00	0.00	1,837.43	4,000.00
Fund: 164 - SRF-MC Jury Fund							
Revenue	0.00	0.00	0.00	0.00	0.00	39.38	100.00
Fund: 164 - SRF-MC Jury Fund Total:	0.00	0.00	0.00	0.00	0.00	39.38	100.00
Fund: 210 - Water / Sewer							
Revenue	0.00	1,692,683.91	1,204,050.00	1,759,877.20	1,163,850.00	704,041.37	1,425,500.00
Expense	0.00	1,287,904.47	1,017,643.50	1,422,902.00	1,094,475.00	472,332.62	1,107,538.00
Fund: 210 - Water / Sewer Surplus (Deficit):	0.00	404,779.44	186,406.50	336,975.20	69,375.00	231,708.75	317,962.00
Fund: 220 - Gas Services Fund							
Revenue	0.00	516,637.59	509,000.00	668,006.43	566,000.00	351,155.76	570,500.00
Expense	0.00	543,400.08	492,953.00	547,859.18	563,695.00	244,202.85	495,247.00
Fund: 220 - Gas Services Fund Surplus (Deficit):	0.00	-26,762.49	16,047.00	120,147.25	2,305.00	106,952.91	75,253.00
Report Surplus (Deficit):	0.00	2,216,865.03	664,104.73	2,605,737.80	729,540.00	2,733,803.03	983,747.00

Fund Summary

Fund	2017-2018		2018-2019		2019-2020		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21	
110 - General Fund	0.00	1,497,077.33	223,070.10	1,325,375.04	245,989.00	1,573,783.35	269,930.00	
120 - Economic Development Fund	0.00	456,816.79	271,580.13	495,397.53	292,378.00	204,080.34	271,188.00	
130 - Debt Service GF Cash	0.00	-115,046.04	-32,999.00	181,361.95	28,860.00	578,129.11	3,354.00	
151 - SRF-Freedom Festival	0.00	0.00	0.00	11,916.08	0.00	-1,900.00	0.00	
153 - SRF-HOT	0.00	0.00	0.00	98,514.15	62,000.00	16,205.77	19,000.00	
155 - SRF-MC Technology	0.00	0.00	0.00	21,964.94	19,083.00	6,425.14	14,010.00	
156 - SRF-MC Bldg Security	0.00	0.00	0.00	16,250.11	9,000.00	7,390.78	8,400.00	
157 - SRF-Child Safety Fee	0.00	0.00	0.00	557.13	550.00	268.46	550.00	
159 - SRF-Library Donations	0.00	0.00	0.00	-2,721.58	0.00	8,881.61	0.00	
162 - SRF-MC Local Truancy Prevention	0.00	0.00	0.00	0.00	0.00	1,837.43	4,000.00	
164 - SRF-MC Jury Fund	0.00	0.00	0.00	0.00	0.00	39.38	100.00	
210 - Water / Sewer	0.00	404,779.44	186,406.50	336,975.20	69,375.00	231,708.75	317,962.00	
220 - Gas Services Fund	0.00	-26,762.49	16,047.00	120,147.25	2,305.00	106,952.91	75,253.00	
Report Surplus (Deficit):	0.00	2,216,865.03	664,104.73	2,605,737.80	729,540.00	2,733,803.03	983,747.00	



GENERAL FUND

The General Fund accounts for all transactions and operations of governmental units which are not accounted for in another fund and/or which are financed from taxes and other general revenue. A detail of revenue and expenditure line items by department.



Budget Worksheet

Account Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	2019-2020 YTD Activity	2020-2021 Adopted FY20-21
Fund: 110 - General Fund								
Department: 000 - Undesignated								
110-000-30100	Property Tax - Current	0.00	1,055,418.48	995,000.00	1,126,480.16	1,122,061.00	1,141,865.02	1,607,178.00
110-000-30110	Property Tax - Delinquent	0.00	3,471.72	6,000.00	-3,923.16	6,000.00	7,667.58	6,000.00
110-000-30200	Penalty & Interest -Current	0.00	7,224.83	2,000.00	4,261.62	2,000.00	1,368.94	2,000.00
110-000-30210	Penalty & Interest -Delinquent	0.00	6,143.54	2,000.00	4,700.60	2,000.00	2,482.78	2,000.00
110-000-30300	Attorney Fees Collected	0.00	11,138.78	2,000.00	6,147.45	2,000.00	3,358.23	2,000.00
110-000-31100	City Sales Tax	0.00	2,008,760.16	1,950,000.00	2,311,031.71	2,000,000.00	1,303,303.33	2,000,000.00
110-000-31300	Mixed Beverage Tax	0.00	9,234.40	6,000.00	8,377.62	7,000.00	2,122.39	7,000.00
110-000-31400	Franchise Fees / Gross Receipt	0.00	137,369.64	135,000.00	144,784.99	135,000.00	78,361.31	135,000.00
110-000-32050	Platting Fees	0.00	1,820.00	1,000.00	4,770.00	4,000.00	840.00	4,000.00
110-000-32110	Library Fines	0.00	216.75	75.00	20.55	75.00	13.40	75.00
110-000-32250	Abatement Application Fees	0.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
110-000-32400	Liquor License	0.00	1,465.00	1,250.00	120.00	1,250.00	960.00	1,250.00
110-000-32500	Building Permits	0.00	58,323.23	50,000.00	129,534.95	100,000.00	101,746.46	150,000.00
110-000-32505	Electrical Permits	0.00	12,743.87	10,000.00	14,400.88	20,000.00	12,989.14	20,000.00
110-000-32510	Mechanical Permits	0.00	4,991.16	10,000.00	18,029.47	25,000.00	5,133.73	25,000.00
110-000-32515	Plumbing Permits	0.00	10,897.44	8,000.00	9,936.27	12,000.00	5,246.70	15,000.00
110-000-32520	Flood Plain Permit	0.00	0.00	100.00	0.00	100.00	0.00	100.00
110-000-32525	Demolition Permits	0.00	0.00	200.00	260.00	200.00	0.00	200.00
110-000-32530	Driveway - Curb Permits	0.00	240.00	200.00	270.00	200.00	420.00	200.00
110-000-32535	Move-in / -out Permits	0.00	920.00	1,000.00	2,070.00	1,000.00	460.00	1,000.00
110-000-32600	Alarm Permits	0.00	60.00	100.00	40.00	100.00	20.00	100.00
110-000-32605	Other Permits	0.00	0.00	0.00	0.00	150.00	0.00	150.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
110-000-32610	Wrecker Application Fees	0.00	50.00	100.00	0.00	100.00	0.00	100.00
110-000-32650	Other Permits	0.00	2,076.36	1,150.00	1,905.26	1,000.00	1,874.50	1,000.00
110-000-32700	Code Enforcement Fines	0.00	25.00	0.00	125.00	0.00	0.00	125.00
110-000-32710	Mowing Fee	0.00	275.00	200.00	625.00	200.00	0.00	200.00
110-000-32800	Animal Shelter Fees	0.00	1,720.00	300.00	975.00	300.00	950.00	950.00
110-000-32805	CarTag Compensation Fee	0.00	297.00	0.00	276.00	0.00	117.00	100.00
110-000-33100	Municipal Court Revenues	0.00	631,942.60	350,000.00	580,925.41	400,000.00	313,297.39	450,000.00
110-000-34140	Dumpster/Roll-Off Collection	0.00	275,091.37	175,000.00	308,797.92	200,000.00	152,913.82	300,000.00
110-000-34150	Solid Waste Collection	0.00	209,434.48	195,000.00	220,192.18	195,000.00	103,485.02	206,400.00
110-000-34160	Heavy Trash & Limb	0.00	2,817.00	2,000.00	1,799.00	2,000.00	795.00	2,000.00
110-000-34170	Utilities Adjustments	0.00	-3,019.18	300.00	188.92	300.00	-12.85	300.00
110-000-34180	Penalties & Service Charges	0.00	3,450.00	1,000.00	1,750.00	1,000.00	3,996.79	1,000.00
110-000-34230	History Book	0.00	204.75	0.00	324.35	300.00	99.80	300.00
110-000-34250	Civic Center Rentals	0.00	8,775.00	2,000.00	0.00	3,500.00	500.00	3,500.00
110-000-34330	Credit Card Fees	0.00	9,910.00	21,000.00	33,121.14	30,000.00	15,138.00	0.00
110-000-35100	Contributions	0.00	34,161.25	100.00	0.00	100.00	0.00	100.00
110-000-35900	Other Revenue	0.00	13,898.54	5,000.00	4,959.40	5,000.00	8,166.32	5,000.00
110-000-35910	Returned Check Fees	0.00	70.00	100.00	25.00	100.00	25.00	100.00
110-000-36100	Interest Earned	0.00	0.00	10,000.00	105,144.67	10,000.00	77,047.89	10,000.00
110-000-37100	Reimburse from EDC	0.00	37,535.80	37,500.00	31,787.01	37,500.00	18,288.60	37,500.00
110-000-37120	Reimb.From EDC for Future Proj	0.00	30,970.80	0.00	31,787.01	37,500.00	18,288.58	37,500.00
110-000-37920	InterFund Transfers	0.00	169,530.00	265,000.00	265,102.65	173,593.00	86,796.52	179,593.00
Department: 000 - Undesignated Total:		0.00	4,759,654.77	4,245,675.00	5,372,124.03	4,538,629.00	3,470,126.39	5,215,021.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
Department: 100 - Administration								
110-100-41110-000	Exempt Salaries	0.00	76,165.94	74,322.00	74,531.16	78,039.00	35,794.26	80,380.00
110-100-41111-000	Non-Exempt Salaries	0.00	135,292.52	188,378.00	141,845.48	157,150.00	72,143.23	197,859.00
110-100-41129-000	County Vehicle Reg. Pay	0.00	0.00	0.00	6.13	0.00	-93.75	0.00
110-100-41130-000	Overtime	0.00	4,414.20	4,000.00	2,757.44	4,000.00	308.64	4,101.00
110-100-41142-000	Cell Phone Allowance	0.00	770.00	840.00	875.00	840.00	350.00	979.00
110-100-41210-000	Group Insurance	0.00	37,823.61	65,379.00	49,420.07	54,030.00	24,193.70	63,940.00
110-100-41220-000	Social Security Contributions	0.00	15,698.43	19,767.00	16,019.27	18,057.00	7,928.54	20,844.00
110-100-41230-000	Retirement Contributions	0.00	8,479.19	12,402.00	10,072.45	10,740.00	4,986.46	12,995.00
110-100-42150-000	Rental of Equipment & Vehicles	0.00	3,041.69	3,200.00	3,431.64	3,200.00	969.63	3,200.00
110-100-42160-000	Equip & Vehicle Maintenance	0.00	632.75	2,500.00	436.48	2,000.00	240.29	2,000.00
110-100-42200-000	Computer Expense	0.00	11,884.34	10,000.00	47,116.96	40,000.00	7,876.38	20,000.00
110-100-42300-000	Uniforms & Cleaning	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
110-100-42410-000	Communications	0.00	8,932.71	10,000.00	4,949.73	10,000.00	2,384.79	6,000.00
110-100-42420-000	Newspaper Notices	0.00	5,142.71	1,000.00	878.76	800.00	131.00	800.00
110-100-42430-000	Printing & Binding	0.00	0.00	2,000.00	25.97	2,000.00	552.00	1,000.00
110-100-42440-000	Postage	0.00	1,325.62	1,200.00	1,333.74	1,200.00	1,441.00	2,000.00
110-100-42460-000	Training & Travel	0.00	9,107.13	10,000.00	6,299.35	10,000.00	1,642.34	10,000.00
110-100-42470-000	Meeting Expense	0.00	0.00	300.00	44.66	300.00	0.00	300.00
110-100-42480-000	Promotional Expense	0.00	130.00	500.00	0.00	500.00	0.00	500.00
110-100-42900-000	Other Expense	0.00	722.67	5,000.00	3,164.94	5,000.00	1,791.17	5,000.00
110-100-42910-000	Office Equipment	0.00	1,207.65	3,000.00	408.27	3,000.00	0.00	3,000.00
110-100-42960-000	Credit Card Expense	0.00	20,911.23	20,484.00	17,389.59	20,000.00	10,396.37	20,000.00
110-100-43100-000	Water	0.00	1,820.89	1,600.00	1,987.22	1,600.00	1,405.77	2,100.00
110-100-43110-000	Natural Gas	0.00	344.29	1,500.00	204.30	1,500.00	101.33	0.00
110-100-43120-000	Electricity	0.00	4,046.18	5,000.00	3,664.57	5,000.00	2,158.51	5,000.00
110-100-43130-000	Fuel	0.00	190.76	600.00	336.71	600.00	123.98	600.00
110-100-43600-000	Office Supplies	0.00	4,515.85	5,500.00	4,278.05	5,500.00	2,877.77	6,000.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
110-100-43650-000	Books & Media	0.00	267.34	400.00	24.50	300.00	245.50	250.00
110-100-43900-000	General Supplies	0.00	3,820.21	3,000.00	2,203.81	3,000.00	882.73	3,000.00
110-100-44400-000	Repair & Maintenance Services	0.00	259.58	1,500.00	242.00	1,500.00	0.00	1,500.00
110-100-44600-000	Custodial	0.00	4,200.00	4,140.00	3,720.00	4,140.00	1,860.00	5,600.00
110-100-44700-000	Lawn Service	0.00	1,600.00	3,000.00	1,868.75	3,000.00	542.50	0.00
110-100-44800-000	Pest Control	0.00	597.00	800.00	434.32	800.00	11.00	225.00
110-100-44900-000	Other Contract Services	0.00	69,845.41	35,000.00	69,632.26	57,000.00	13,384.67	50,000.00
110-100-45410-000	Tax Penalties	0.00	6,083.44	0.00	521.89	0.00	-182.49	0.00
110-100-45500-000	Employee Exams & Testing	0.00	465.00	500.00	435.50	500.00	105.00	500.00
110-100-45700-000	Prof. Dues & Subscriptions	0.00	290.00	0.00	0.00	0.00	0.00	1,000.00
110-100-47103-000	Capital Outlay - Land	0.00	0.00	0.00	0.00	10,000.00	690.00	0.00
110-100-47105-000	Capital Outlay - Computer	0.00	64,800.75	20,000.00	20,787.63	15,000.00	21,076.31	0.00
110-100-47107-000	Capital Outlay-Furniture & Fixtur...	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00
Department: 100 - Administration Total:		0.00	504,829.09	516,812.00	491,348.60	540,296.00	218,318.63	531,673.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
Department: 110 - Governmental & Council								
110-110-41110-000	Exempt Salaries	0.00	24,480.04	24,500.00	25,038.69	25,179.00	11,798.24	26,491.00
110-110-41220-000	Social Security Contributions	0.00	1,872.72	1,873.00	1,915.46	1,968.00	902.54	2,027.00
110-110-41230-000	Retirement Contributions	0.00	1,127.96	1,114.00	1,139.27	1,171.00	536.85	1,206.00
110-110-42200-000	Computer Expense	0.00	273.00	2,000.00	264.00	5,000.00	1,314.18	3,000.00
110-110-42410-000	Communications	0.00	1,831.37	3,000.00	2,200.00	3,000.00	445.00	3,000.00
110-110-42430-000	Printing & Binding	0.00	0.00	300.00	0.00	300.00	0.00	500.00
110-110-42440-000	Postage	0.00	24.70	500.00	0.00	500.00	26.35	250.00
110-110-42460-000	Training & Travel	0.00	1,593.65	2,500.00	946.25	2,000.00	737.38	2,000.00
110-110-42470-000	Food & Travel (non-training)	0.00	2,078.64	1,500.00	1,888.82	2,000.00	1,383.21	2,000.00
110-110-42800-000	Insurance	0.00	81,529.00	75,000.00	92,911.00	101,000.00	44,747.00	150,000.00
110-110-42900-000	Other Expense	0.00	852.90	1,000.00	2,948.53	1,000.00	1,199.04	1,200.00
110-110-42910-000	Office Equipment	0.00	4,005.00	4,000.00	0.00	4,000.00	0.00	3,000.00
110-110-43600-000	Office Supplies	0.00	482.79	300.00	53.33	300.00	-0.01	300.00
110-110-44900-000	Other Contract Services	0.00	8,416.33	75,000.00	65,308.77	75,000.00	9,816.50	79,800.00
110-110-45200-000	Legal Services	0.00	70,974.12	55,000.00	66,998.60	55,000.00	32,107.80	60,000.00
110-110-45400-000	Audit & Accounting Services	0.00	41,934.40	31,000.00	23,295.60	31,000.00	30,326.00	33,000.00
110-110-45700-000	Prof. Dues & Subscriptions	0.00	-128.00	600.00	1,262.00	500.00	235.00	500.00
110-110-45800-000	Development Fees	0.00	34,962.50	50,000.00	57,535.00	50,000.00	20,232.09	50,000.00
110-110-45900-000	Other Professional	0.00	39,904.45	40,000.00	38,136.10	40,000.00	11,746.05	40,000.00
110-110-48300-000	Economic Development Incentives	0.00	185,824.83	230,000.00	207,831.48	230,000.00	108,059.00	255,506.00
110-110-49130-000	Transfer To Debt Service	0.00	0.00	200,000.00	400,000.00	200,000.00	200,000.00	200,000.00
Department: 110 - Governmental & Council Total:		0.00	502,040.40	799,187.00	989,672.90	828,918.00	475,612.22	913,780.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
Department: 200 - Municipal Court								
110-200-41110-000	Exempt Salaries	0.00	22,322.30	22,768.00	22,843.83	28,452.00	13,034.79	29,306.00
110-200-41111-000	Non-Exempt Salaries	0.00	71,452.30	74,106.00	74,057.76	80,991.00	37,137.79	119,922.00
110-200-41120-000	Part-Time Salaries	0.00	1,200.00	0.00	6,554.13	26,312.00	4,397.10	0.00
110-200-41130-000	Overtime	0.00	11.25	500.00	0.00	500.00	0.00	4,101.00
110-200-41142-000	Cell Phone Allowance	0.00	0.00	0.00	0.00	420.00	0.00	563.00
110-200-41210-000	Group Insurance	0.00	21,619.35	25,898.00	26,102.33	26,748.00	12,067.62	37,571.00
110-200-41220-000	Social Security Contributions	0.00	6,528.08	7,266.00	7,071.66	10,418.00	3,678.97	10,768.00
110-200-41230-000	Retirement Contributions	0.00	4,318.54	4,559.00	4,421.99	6,196.00	2,282.79	7,002.00
110-200-42150-000	Rental of Equipment & Vehicles	0.00	2,514.75	2,500.00	2,717.10	2,500.00	939.13	2,500.00
110-200-42200-000	Computer Expense	0.00	8,131.23	7,000.00	10,101.36	7,000.00	7,102.68	7,500.00
110-200-42410-000	Communications	0.00	4,106.13	3,000.00	2,952.00	3,000.00	1,386.21	2,500.00
110-200-42430-000	Printing & Binding	0.00	1,287.69	2,500.00	1,112.00	2,500.00	670.15	2,000.00
110-200-42440-000	Postage	0.00	1,371.18	2,000.00	1,870.33	2,000.00	1,553.30	2,000.00
110-200-42460-000	Training & Travel	0.00	1,391.88	1,400.00	1,066.87	1,500.00	758.31	1,300.00
110-200-42900-000	Other Expense	0.00	75.92	400.00	96.90	400.00	0.00	400.00
110-200-43100-000	Water	0.00	221.14	350.00	228.39	90.00	367.71	2,100.00
110-200-43110-000	Natural Gas	0.00	32.99	60.00	43.55	20.00	20.07	0.00
110-200-43120-000	Electricity	0.00	1,622.83	1,500.00	1,580.31	375.00	525.89	2,500.00
110-200-43600-000	Office Supplies	0.00	965.66	2,000.00	3,275.34	2,000.00	114.27	1,000.00
110-200-44600-000	Custodial	0.00	560.00	0.00	0.00	0.00	0.00	5,600.00
110-200-44800-000	Pest Control	0.00	0.00	0.00	0.00	0.00	0.00	225.00
110-200-44900-000	Other Contract Services	0.00	0.00	200.00	3,177.69	200.00	3,500.00	5,000.00
110-200-44920-000	Collection Agency	0.00	14,360.16	0.00	7,802.30	0.00	1,584.42	3,000.00
110-200-47107-000	Capital Outlay-Furniture & Fixtur...	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00
Department: 200 - Municipal Court Total:		0.00	164,093.38	158,007.00	177,075.84	206,622.00	91,121.20	246,858.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
Department: 300 - Police								
110-300-41110-000	Exempt Salaries	0.00	72,800.00	74,256.00	71,660.25	74,256.00	27,405.60	77,255.00
110-300-41111-000	Non-Exempt Salaries	0.00	581,120.03	644,966.00	550,079.28	753,734.00	277,624.56	789,856.00
110-300-41130-000	Overtime	0.00	29,418.18	40,000.00	37,675.50	40,000.00	17,303.51	40,000.00
110-300-41142-000	Cell Phone Allowance	0.00	4,900.00	5,460.00	4,400.00	5,880.00	1,785.00	5,599.00
110-300-41150-000	Education & Certification Pay	0.00	0.00	0.00	0.00	0.00	0.00	23,340.00
110-300-41210-000	Group Insurance	0.00	145,993.10	182,976.00	162,341.30	217,192.00	75,910.28	201,494.00
110-300-41220-000	Social Security Contributions	0.00	50,158.99	54,359.00	49,671.44	65,524.00	24,152.41	65,475.00
110-300-41230-000	Retirement Contributions	0.00	31,710.29	32,331.00	30,242.44	39,524.00	14,733.98	39,709.00
110-300-42150-000	Rental of Equipment & Vehicles	0.00	3,054.32	1,800.00	3,413.72	1,800.00	1,008.72	1,800.00
110-300-42160-000	Equip & Vehicle Maintenance	0.00	20,256.71	37,000.00	35,709.21	37,000.00	-10,259.39	27,000.00
110-300-42200-000	Computer Expense	0.00	24,548.73	22,000.00	25,768.29	22,000.00	22,022.56	20,000.00
110-300-42300-000	Uniforms & Cleaning	0.00	6,151.53	12,000.00	13,822.37	12,000.00	8,084.23	12,000.00
110-300-42410-000	Communications	0.00	22,569.26	20,000.00	18,737.71	20,000.00	10,822.86	22,000.00
110-300-42420-000	Newspaper Notices	0.00	0.00	200.00	0.00	200.00	0.00	250.00
110-300-42430-000	Printing & Binding	0.00	0.00	1,200.00	0.00	1,200.00	590.81	1,200.00
110-300-42440-000	Postage	0.00	773.12	700.00	407.59	700.00	77.67	700.00
110-300-42460-000	Training & Travel	0.00	5,212.65	10,000.00	6,414.39	15,000.00	3,600.01	15,000.00
110-300-42470-000	Meeting Expense	0.00	0.00	2,500.00	473.68	3,000.00	0.00	3,000.00
110-300-42480-000	Promotional Expense	0.00	-2,185.71	2,800.00	-2,734.01	2,800.00	1,110.74	3,000.00
110-300-42900-000	Other Expense	0.00	4,280.35	4,500.00	1,291.67	4,500.00	-33.00	3,500.00
110-300-43100-000	Water	0.00	2,169.91	2,300.00	1,885.74	2,300.00	917.23	2,300.00
110-300-43110-000	Natural Gas	0.00	131.95	500.00	174.23	500.00	166.98	500.00
110-300-43120-000	Electricity	0.00	6,787.39	6,700.00	6,724.49	6,700.00	2,192.29	8,600.00
110-300-43130-000	Fuel	0.00	45,527.22	34,000.00	46,255.22	34,000.00	15,028.48	34,000.00
110-300-43300-000	Safety Supplies	0.00	0.00	200.00	0.00	200.00	0.00	500.00
110-300-43350-000	Police Duty Supplies & Equip.	0.00	23,839.07	27,700.00	17,473.27	27,700.00	4,662.85	30,000.00
110-300-43600-000	Office Supplies	0.00	10,734.71	7,500.00	7,145.45	7,500.00	2,401.45	7,500.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
110-300-43650-000	Books & Media	0.00	0.00	1,000.00	0.00	1,000.00	187.91	1,500.00
110-300-43900-000	General Supplies	0.00	1,106.38	4,500.00	552.40	2,500.00	229.62	2,500.00
110-300-44400-000	Repair & Maintenance Services	0.00	6,607.77	5,600.00	9,831.08	5,600.00	1,903.17	4,000.00
110-300-44600-000	Custodial	0.00	3,640.00	4,200.00	3,720.00	4,200.00	1,860.00	4,560.00
110-300-44700-000	Lawn Service	0.00	1,140.00	3,000.00	1,868.75	3,000.00	542.50	1,800.00
110-300-44800-000	Pest Control	0.00	180.00	300.00	508.28	300.00	-198.72	300.00
110-300-44900-000	Other Contract Services	0.00	30,034.77	11,000.00	36,824.83	26,164.00	21,039.59	32,000.00
110-300-45500-000	Employee Exams & Testing	0.00	4,085.00	4,000.00	1,181.10	4,000.00	960.00	5,000.00
110-300-45700-000	Prof. Dues & Subscriptions	0.00	3,411.50	350.00	5,419.76	0.00	119.00	1,000.00
110-300-47105-000	Capital Outlay - Computer	0.00	0.00	93,000.00	9,566.07	0.00	0.00	18,000.00
110-300-47108-000	Capital Outlay-Vehicles	0.00	0.00	53,500.00	96,788.88	53,500.00	51,916.85	39,243.00
Department: 300 - Police Total:		0.00	1,140,157.22	1,408,398.00	1,255,294.38	1,495,474.00	579,869.75	1,545,481.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
Department: 400 - Permit/Code Enforcement								
110-400-41111-000	Non-Exempt Salaries	0.00	96,063.41	97,962.00	97,670.23	101,133.00	46,626.47	106,308.00
110-400-41210-000	Group Insurance	0.00	22,736.20	26,089.00	26,295.47	26,918.00	12,079.81	26,307.00
110-400-41220-000	Social Security Contributions	0.00	7,280.00	7,347.00	7,416.45	7,737.00	3,507.38	8,062.00
110-400-41230-000	Retirement Contributions	0.00	4,426.30	4,610.00	4,454.62	4,602.00	2,110.85	4,837.00
110-400-42110-000	Nuisance Abatement	0.00	8,141.78	32,600.00	36.00	32,000.00	0.00	32,000.00
110-400-42150-000	Rental of Equipment & Vehicles	0.00	4,302.74	4,200.00	3,217.84	4,200.00	763.43	4,200.00
110-400-42160-000	Equip & Vehicle Maintenance	0.00	3,781.93	2,000.00	1,488.65	2,000.00	90.90	2,000.00
110-400-42200-000	Computer Expense	0.00	7,787.21	8,000.00	8,404.50	8,000.00	2,176.76	8,000.00
110-400-42300-000	Uniforms & Cleaning	0.00	2,237.42	2,500.00	1,506.41	2,500.00	544.34	2,500.00
110-400-42410-000	Communications	0.00	3,213.36	2,840.00	2,157.72	2,850.00	934.00	2,850.00
110-400-42420-000	Newspaper Notices	0.00	0.00	150.00	0.00	150.00	0.00	150.00
110-400-42430-000	Printing & Binding	0.00	0.00	50.00	0.00	50.00	0.85	50.00
110-400-42440-000	Postage	0.00	422.65	350.00	627.07	350.00	155.45	350.00
110-400-42460-000	Training & Travel	0.00	2,876.59	1,600.00	6,344.43	3,000.00	1,201.47	3,000.00
110-400-42900-000	Other Expense	0.00	630.03	800.00	251.22	600.00	750.00	600.00
110-400-43100-000	Water	0.00	560.30	500.00	431.90	125.00	218.73	125.00
110-400-43120-000	Electricity	0.00	348.54	1,000.00	328.96	250.00	116.64	250.00
110-400-43130-000	Fuel	0.00	1,201.68	1,400.00	1,037.54	1,400.00	279.97	1,400.00
110-400-43300-000	Safety Supplies	0.00	0.00	50.00	250.39	50.00	0.00	50.00
110-400-43600-000	Office Supplies	0.00	379.60	1,300.00	366.74	1,300.00	272.30	1,300.00
110-400-43650-000	Books & Media	0.00	222.46	200.00	0.00	200.00	0.00	200.00
110-400-43900-000	General Supplies	0.00	596.36	600.00	53.71	600.00	0.00	600.00
110-400-44400-000	Repair & Maintenance Services	0.00	0.00	1,200.00	0.00	1,200.00	0.00	1,200.00
110-400-44900-000	Other Contract Services	0.00	20,963.63	65,000.00	80,691.91	65,000.00	32,394.19	65,000.00
110-400-45500-000	Employee Exams & Testing	0.00	0.00	250.00	105.00	250.00	105.00	250.00
110-400-47107-000	Capital Outlay-Furniture & Fixtur...	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00
Department: 400 - Permit/Code Enforcement Total:		0.00	188,172.19	262,598.00	243,136.76	271,465.00	104,328.54	271,589.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
Department: 500 - Public Works								
110-500-41110-000	Exempt Salaries	0.00	73,446.36	74,915.90	75,060.33	77,163.00	35,460.14	79,478.00
110-500-41111-000	Non-Exempt Salaries	0.00	50,172.50	72,664.00	60,208.47	89,440.00	34,376.91	92,123.00
110-500-41130-000	Overtime	0.00	650.00	870.00	1,298.46	1,040.00	521.50	0.00
110-500-41142-000	Cell Phone Allowance	0.00	630.00	840.00	842.97	840.00	352.97	840.00
110-500-41210-000	Group Insurance	0.00	27,728.91	39,233.00	38,725.62	40,399.00	18,132.55	39,501.00
110-500-41220-000	Social Security Contributions	0.00	9,081.86	11,133.00	10,585.48	12,889.00	5,431.84	12,187.00
110-500-41230-000	Retirement Contributions	0.00	5,807.17	6,985.00	6,344.98	7,666.00	3,253.28	7,846.00
110-500-42120-000	Animal Control	0.00	3,091.02	4,000.00	2,983.00	4,000.00	775.00	4,000.00
110-500-42150-000	Rental of Equipment & Vehicles	0.00	0.00	200.00	3,791.77	1,000.00	4,060.02	2,500.00
110-500-42160-000	Equip & Vehicle Maintenance	0.00	10,788.33	8,000.00	32,036.80	15,000.00	11,677.10	15,000.00
110-500-42180-000	Street Lights Expense	0.00	19,178.28	15,000.00	15,521.54	15,000.00	6,863.42	15,000.00
110-500-42200-000	Computer Expense	0.00	1,935.30	2,500.00	765.43	2,500.00	1,678.73	2,500.00
110-500-42300-000	Uniforms & Cleaning	0.00	1,327.93	1,625.00	1,849.37	1,625.00	1,566.23	1,800.00
110-500-42410-000	Communications	0.00	6,924.84	6,500.00	5,396.55	6,500.00	2,566.06	6,500.00
110-500-42420-000	Newspaper Notices	0.00	0.00	500.00	52.25	500.00	0.00	500.00
110-500-42430-000	Printing & Binding	0.00	0.00	75.00	45.98	75.00	0.00	75.00
110-500-42440-000	Postage	0.00	0.00	100.00	0.00	100.00	0.00	100.00
110-500-42460-000	Training & Travel	0.00	1,746.46	1,700.00	1,994.35	1,700.00	801.56	5,395.00
110-500-42900-000	Other Expense	0.00	1,610.61	1,000.00	2,620.67	1,000.00	1,144.37	1,200.00
110-500-43100-000	Water	0.00	0.00	0.00	0.00	0.00	236.79	2,100.00
110-500-43110-000	Natural Gas	0.00	2,214.76	1,000.00	1,753.68	1,500.00	987.43	1,500.00
110-500-43120-000	Electricity	0.00	0.00	1,000.00	0.00	1,000.00	0.00	2,500.00
110-500-43130-000	Fuel	0.00	5,041.80	4,000.00	3,385.73	4,000.00	710.39	3,500.00
110-500-43200-000	Chemicals	0.00	-16,393.80	15,000.00	28,072.59	15,000.00	752.86	10,000.00
110-500-43300-000	Safety Supplies	0.00	58.67	200.00	0.00	200.00	0.00	200.00
110-500-43400-000	Animal Control Supplies	0.00	19.40	500.00	124.03	500.00	112.33	500.00
110-500-43500-000	Soil & Roadbase	0.00	5,407.40	10,000.00	8,283.35	10,000.00	11,624.00	15,000.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
110-500-43550-000	Drainage & Detention	0.00	0.00	13,000.00	5,640.00	13,000.00	0.00	0.00
110-500-43600-000	Office Supplies	0.00	1,333.14	1,000.00	563.43	1,000.00	332.15	1,000.00
110-500-43900-000	General Supplies	0.00	9,153.65	6,000.00	8,654.00	6,000.00	2,893.82	6,000.00
110-500-44100-000	Garbage Collection	0.00	459,223.16	400,000.00	471,026.89	400,000.00	199,421.55	400,000.00
110-500-44400-000	Repair & Maintenance Services	0.00	2,660.00	3,500.00	1,190.00	3,500.00	135.53	3,500.00
110-500-44600-000	Custodial	0.00	0.00	3,000.00	3,720.00	3,000.00	1,860.00	5,600.00
110-500-44700-000	Lawn Service	0.00	2,390.00	3,000.00	1,868.75	3,000.00	542.50	0.00
110-500-44800-000	Pest Control	0.00	-5.00	0.00	347.00	0.00	0.00	225.00
110-500-44900-000	Other Contract Services	0.00	1,766.98	18,100.00	13,947.30	20,600.00	22,494.25	25,000.00
110-500-45100-000	Engineering	0.00	0.00	1,000.00	3,460.00	1,000.00	0.00	1,000.00
110-500-45500-000	Employee Exams & Testing	0.00	315.00	250.00	260.00	250.00	0.00	250.00
110-500-45900-000	Other Professional	0.00	2,679.53	2,100.00	0.00	2,100.00	0.00	2,100.00
110-500-47101-000	Capital Outlay - Equipment	0.00	0.00	11,000.00	12,200.00	0.00	0.00	0.00
110-500-47104-000	Capital Outlay-Infrastructure Imp...	0.00	0.00	0.00	0.00	0.00	0.00	380,000.00
110-500-47107-000	Capital Outlay-Furniture & Fixtur...	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00
Department: 500 - Public Works Total:		0.00	689,984.26	741,490.90	824,620.77	770,087.00	370,765.28	1,146,520.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
Department: 600 - Library								
110-600-41111-000	Non-Exempt Salaries	0.00	26,657.71	35,091.00	18,143.58	25,792.00	11,838.28	26,566.00
110-600-41120-000	Part-Time Salaries	0.00	3,199.15	3,500.00	11,500.14	9,360.00	0.00	0.00
110-600-41220-000	Social Security Contributions	0.00	2,284.05	2,182.00	2,267.72	2,690.00	905.54	2,032.00
110-600-41230-000	Retirement Contributions	0.00	1,228.30	1,213.00	799.85	1,174.00	538.69	1,209.00
110-600-42150-000	Rental of Equipment & Vehicles	0.00	3,197.11	2,000.00	2,661.57	2,000.00	910.81	2,500.00
110-600-42160-000	Equip & Vehicle Maintenance	0.00	0.00	100.00	0.00	100.00	0.00	250.00
110-600-42200-000	Computer Expense	0.00	2,671.88	3,000.00	2,145.79	5,000.00	528.50	3,000.00
110-600-42410-000	Communications	0.00	2,174.60	2,600.00	1,832.10	2,600.00	814.25	2,500.00
110-600-42430-000	Printing & Binding	0.00	0.00	1,000.00	0.00	1,000.00	110.62	500.00
110-600-42460-000	Training & Travel	0.00	0.00	50.00	0.00	50.00	0.00	50.00
110-600-42900-000	Other Expense	0.00	0.00	300.00	0.00	300.00	40.00	300.00
110-600-43100-000	Water	0.00	2,038.87	2,050.00	1,808.51	2,050.00	592.13	2,200.00
110-600-43110-000	Natural Gas	0.00	497.02	700.00	703.24	700.00	333.20	700.00
110-600-43120-000	Electricity	0.00	5,184.08	5,000.00	2,348.69	5,000.00	1,150.40	5,000.00
110-600-43600-000	Office Supplies	0.00	0.00	400.00	0.00	400.00	0.00	400.00
110-600-43900-000	General Supplies	0.00	386.72	600.00	678.82	1,000.00	61.20	800.00
110-600-44400-000	Repair & Maintenance Services	0.00	587.00	4,000.00	881.00	4,000.00	3,341.63	4,000.00
110-600-44600-000	Custodial	0.00	0.00	3,000.00	3,720.00	3,000.00	1,860.00	4,560.00
110-600-44700-000	Lawn Service	0.00	1,360.00	3,000.00	1,308.75	3,000.00	632.50	3,000.00
110-600-44800-000	Pest Control	0.00	1,002.00	1,000.00	672.56	1,000.00	87.00	1,000.00
110-600-44900-000	Other Contract Services	0.00	6,463.53	5,000.00	4,277.30	4,000.00	2,611.76	4,000.00
110-600-47106-000	Capital Outlay - Buildings	0.00	0.00	0.00	0.00	10,000.00	0.00	30,000.00
Department: 600 - Library Total:		0.00	58,932.02	75,786.00	55,749.62	84,216.00	26,356.51	94,567.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		2017-2018		2018-2019		2019-2020		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020-2021	Adopted FY20-21
Department: 700 - Waller Civic Center									
110-700-41111-000	Non-Exempt Salaries	0.00	0.00	0.00	0.00	45,000.00	10,909.50	44,990.00	
110-700-41120-000	Part-Time Salaries	0.00	0.00	20,280.00	0.00	0.00	0.00	0.00	
110-700-41142-000	Cell Phone Allowance	0.00	0.00	420.00	0.00	420.00	0.00	0.00	
110-700-41210-000	Group Insurance	0.00	0.00	0.00	0.00	0.00	3,336.71	13,139.00	
110-700-41220-000	Social Security Contributions	0.00	0.00	1,584.00	0.00	3,475.00	834.58	3,442.00	
110-700-41230-000	Retirement Contributions	0.00	0.00	942.00	0.00	2,067.00	496.38	2,047.00	
110-700-42160-000	Equip & Vehicle Maintenance	0.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	
110-700-42200-000	Computer Expense	0.00	0.00	1,000.00	0.00	2,500.00	2,571.45	2,500.00	
110-700-42410-000	Communications	0.00	216.66	500.00	-11.02	1,000.00	93.97	1,000.00	
110-700-42430-000	Printing & Binding	0.00	0.00	800.00	0.00	800.00	65.00	800.00	
110-700-42460-000	Training & Travel	0.00	0.00	500.00	0.00	1,500.00	845.00	1,500.00	
110-700-42480-000	Promotional Expense	0.00	0.00	3,000.00	0.00	3,000.00	1,155.62	5,000.00	
110-700-42900-000	Other Expense	0.00	1.55	2,000.00	0.00	2,000.00	67.23	2,000.00	
110-700-43100-000	Water	0.00	761.49	1,000.00	715.11	1,000.00	996.83	2,000.00	
110-700-43110-000	Natural Gas	0.00	584.35	800.00	240.21	800.00	261.38	800.00	
110-700-43120-000	Electricity	0.00	3,098.15	3,000.00	1,685.79	6,000.00	4,335.66	8,000.00	
110-700-43600-000	Office Supplies	0.00	123.11	500.00	9.99	500.00	0.00	500.00	
110-700-43900-000	General Supplies	0.00	467.55	1,000.00	20.94	1,000.00	1,570.30	2,000.00	
110-700-44400-000	Repair & Maintenance Services	0.00	0.00	7,000.00	1,120.00	7,000.00	1,193.00	5,000.00	
110-700-44600-000	Custodial	0.00	0.00	1,000.00	0.00	2,000.00	0.00	2,500.00	
110-700-44700-000	Lawn Service	0.00	800.00	0.00	0.00	0.00	0.00	800.00	
110-700-44800-000	Pest Control	0.00	447.00	800.00	429.17	800.00	0.00	800.00	
110-700-45500-000	Employee Exams & Testing	0.00	0.00	0.00	0.00	0.00	105.00	105.00	
Department: 700 - Waller Civic Center Total:		0.00	6,499.86	47,626.00	4,210.19	82,362.00	28,837.61	100,423.00	

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
Department: 800 - Parks & Recreation								
110-800-42150-000	Rental of Equipment & Vehicles	0.00	625.31	1,300.00	1,992.00	1,800.00	900.00	1,800.00
110-800-42160-000	Equip & Vehicle Maintenance	0.00	0.00	300.00	0.00	300.00	0.00	300.00
110-800-42200-000	Computer Expense	0.00	0.00	500.00	0.00	500.00	0.00	500.00
110-800-42300-000	Uniforms & Cleaning	0.00	0.00	100.00	0.00	100.00	0.00	100.00
110-800-42410-000	Communications	0.00	216.68	400.00	-17.47	400.00	0.00	400.00
110-800-42420-000	Newspaper Notices	0.00	0.00	100.00	0.00	100.00	0.00	100.00
110-800-42900-000	Other Expense	0.00	300.00	300.00	0.00	300.00	64.00	300.00
110-800-43100-000	Water	0.00	0.00	300.00	0.00	300.00	122.75	300.00
110-800-43120-000	Electricity	0.00	72.80	500.00	72.83	500.00	46.55	500.00
110-800-43130-000	Fuel	0.00	0.00	150.00	0.00	150.00	0.00	150.00
110-800-43300-000	Safety Supplies	0.00	0.00	150.00	0.00	150.00	0.00	150.00
110-800-43600-000	Office Supplies	0.00	0.00	100.00	0.00	100.00	0.00	100.00
110-800-43900-000	General Supplies	0.00	1,741.28	1,000.00	92.57	1,000.00	0.00	1,000.00
110-800-44400-000	Repair & Maintenance Services	0.00	1,973.95	5,000.00	1,000.00	5,000.00	0.00	5,000.00
110-800-44700-000	Lawn Service	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
110-800-44900-000	Other Contract Services	0.00	2,340.00	2,500.00	2,500.00	2,500.00	0.00	2,500.00
110-800-47102-000	Capital Outlay - Improvement	0.00	599.00	0.00	0.00	0.00	0.00	75,000.00
Department: 800 - Parks & Recreation Total:		0.00	7,869.02	12,700.00	5,639.93	13,200.00	1,133.30	94,200.00
Fund: 110 - General Fund Surplus (Deficit):		0.00	1,497,077.33	223,070.10	1,325,375.04	245,989.00	1,573,783.35	269,930.00
Report Surplus (Deficit):		0.00	1,497,077.33	223,070.10	1,325,375.04	245,989.00	1,573,783.35	269,930.00



WATER & SEWER FUND



Budget Worksheet

Account Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	2019-2020 YTD Activity	2020-2021 Adopted FY20-21
Fund: 210 - Water / Sewer								
Department: 000 - Undesignated								
210-000-32310	Tapping Fees	0.00	0.00	10,000.00	20,098.00	17,000.00	16,050.00	35,000.00
210-000-34100	Water Revenue	0.00	657,879.16	680,000.00	712,239.98	670,000.00	363,207.30	737,000.00
210-000-34101	Temporary Water Service	0.00	805.00	200.00	805.00	500.00	482.00	3,000.00
210-000-34110	Sewer Revenue	0.00	457,766.00	457,000.00	534,220.25	429,850.00	298,487.10	600,000.00
210-000-34170	Utilities Adjustments	0.00	-10,164.59	5,000.00	-1,698.55	5,000.00	-35.45	5,000.00
210-000-34180	Penalties & Service Charges	0.00	46,973.94	46,000.00	46,174.23	40,000.00	17,193.66	40,000.00
210-000-35900	Other Revenue	0.00	145.00	100.00	225.00	100.00	0.00	100.00
210-000-35910	Returned Check Fees	0.00	125.00	750.00	475.00	400.00	250.00	400.00
210-000-35950	Capital Contributions	0.00	513,370.50	0.00	403,858.90	0.00	0.00	0.00
210-000-36100	Interest Earned	0.00	25,783.90	5,000.00	17,210.07	1,000.00	8,406.76	5,000.00
210-000-37920	InterFund Transfers	0.00	0.00	0.00	26,269.32	0.00	0.00	0.00
210-000-46000-000	Compensated Absences Expense	0.00	-4,461.66	0.00	0.00	0.00	0.00	0.00
210-000-47200-000	Depreciation Expense	0.00	288,739.91	0.00	298,514.90	0.00	0.00	0.00
Department: 000 - Undesignated Surplus (Deficit):		0.00	1,408,405.66	1,204,050.00	1,461,362.30	1,163,850.00	704,041.37	1,425,500.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
Department: 710 - Utilities - Water								
210-710-41111-000	Non-Exempt Salaries	0.00	129,951.45	117,115.00	147,600.29	163,314.00	72,888.88	202,491.00
210-710-41130-000	Overtime	0.00	894.16	1,500.00	2,153.46	1,500.00	214.09	0.00
210-710-41142-000	Cell Phone Allowance	0.00	840.00	840.00	840.00	840.00	350.00	1,260.00
210-710-41210-000	Group Insurance	0.00	42,827.93	38,927.00	51,677.82	53,519.00	24,652.58	65,580.00
210-710-41220-000	Social Security Contributions	0.00	10,277.27	8,887.00	11,457.65	12,598.00	5,590.29	15,516.00
210-710-41230-000	Retirement Contributions	0.00	6,079.39	5,576.00	6,882.41	7,493.00	3,354.87	9,271.00
210-710-41230-999	Pension Expense	0.00	-518.97	0.00	1,999.15	0.00	0.00	0.00
210-710-42150-000	Rental of Equipment & Vehicles	0.00	190.80	5,000.00	1,538.06	5,000.00	47.70	5,000.00
210-710-42160-000	Equip & Vehicle Maintenance	0.00	744.21	4,000.00	406.04	4,000.00	121.37	4,000.00
210-710-42200-000	Computer Expense	0.00	4,913.50	5,000.00	6,095.75	5,000.00	4,666.87	5,000.00
210-710-42300-000	Uniforms & Cleaning	0.00	1,955.54	2,520.00	1,295.26	2,500.00	1,055.71	2,500.00
210-710-42410-000	Communications	0.00	8,276.99	6,800.00	3,707.64	6,800.00	528.30	3,500.00
210-710-42420-000	Newspaper Notices	0.00	219.50	200.00	0.00	200.00	0.00	200.00
210-710-42430-000	Printing & Binding	0.00	1,418.64	800.00	1,418.44	800.00	465.72	800.00
210-710-42440-000	Postage	0.00	1,732.85	4,500.00	1,950.58	4,500.00	2,059.20	4,500.00
210-710-42460-000	Training & Travel	0.00	971.00	2,000.00	2,143.00	3,000.00	0.00	3,000.00
210-710-42600-000	Cash Over & Short	0.00	29.41	0.00	20.58	0.00	10.10	0.00
210-710-42900-000	Other Expense	0.00	285.73	250.00	275.01	250.00	0.00	250.00
210-710-43100-000	Water	0.00	280.18	175.00	215.93	175.00	109.37	175.00
210-710-43110-000	Natural Gas	0.00	0.00	650.00	107.40	650.00	312.00	650.00
210-710-43120-000	Electricity	0.00	47,514.00	45,000.00	45,250.07	45,000.00	20,229.81	45,000.00
210-710-43130-000	Fuel	0.00	2,384.39	4,000.00	2,979.16	4,000.00	567.13	4,000.00
210-710-43200-000	Chemicals	0.00	4,606.50	5,500.00	254.93	5,500.00	0.00	5,500.00
210-710-43300-000	Safety Supplies	0.00	0.00	55.00	0.00	55.00	0.00	55.00
210-710-43500-000	Soil & Roadbase	0.00	0.00	2,000.00	4,729.10	2,000.00	850.00	2,000.00
210-710-43600-000	Office Supplies	0.00	555.90	1,000.00	392.61	1,000.00	1,289.76	1,500.00
210-710-43900-000	General Supplies	0.00	30,817.91	30,000.00	50,917.72	30,000.00	20,959.80	30,000.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
210-710-44400-000	Repair & Maintenance Services	0.00	175,929.68	131,627.50	153,906.37	60,000.00	15,199.00	60,000.00
210-710-44500-000	Laboratory Testing	0.00	944.00	844.00	610.50	844.00	313.50	844.00
210-710-44600-000	Custodial	0.00	816.00	0.00	0.00	0.00	0.00	0.00
210-710-44800-000	Pest Control	0.00	0.00	100.00	0.00	100.00	0.00	0.00
210-710-44900-000	Other Contract Services	0.00	47,384.45	58,000.00	71,071.81	60,500.00	22,091.81	60,500.00
210-710-45100-000	Engineering	0.00	0.00	3,200.00	0.00	3,200.00	0.00	3,200.00
210-710-45500-000	Employee Exams & Testing	0.00	105.00	500.00	255.00	500.00	0.00	500.00
210-710-45900-000	Other Professional	0.00	0.00	1,500.00	57.01	1,500.00	2,581.64	2,500.00
210-710-45910-000	Ground Water Conservation	0.00	7,881.75	7,200.00	8,270.86	7,200.00	3,292.88	7,200.00
210-710-46000-000	Compensated Absences Expense	0.00	0.00	0.00	1,101.09	0.00	0.00	0.00
210-710-47105-000	Capital Outlay - Computer	0.00	0.00	0.00	0.00	0.00	1,269.94	12,000.00
210-710-49110-000	Transfer To General	0.00	72,094.00	72,094.00	134,149.00	72,094.00	36,047.02	72,094.00
210-710-49130-000	Transfer to Debt Service	0.00	0.00	0.00	0.00	19,000.00	9,500.02	19,000.00
210-710-49140-000	Transfer To Reserves - Tank Maint	0.00	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00
Department: 710 - Utilities - Water Total:		0.00	602,403.16	617,360.50	715,729.70	634,632.00	250,619.36	699,586.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
Department: 720 - Utilities - Sewer								
210-720-41111-000	Non-Exempt Salaries	0.00	32,657.58	33,945.00	27,280.93	37,440.00	15,734.52	38,564.00
210-720-41130-000	Overtime	0.00	303.25	2,841.00	300.00	2,841.00	200.00	0.00
210-720-41142-000	Cell Phone Allowance	0.00	420.00	420.00	350.00	420.00	175.00	420.00
210-720-41210-000	Group Insurance	0.00	11,203.48	12,924.00	12,954.20	13,293.00	6,032.19	13,107.00
210-720-41220-000	Social Security Contributions	0.00	2,564.46	2,612.00	2,145.44	2,937.00	1,217.40	2,982.00
210-720-41230-000	Retirement Contributions	0.00	1,559.80	1,554.00	1,294.07	1,747.00	732.97	1,774.00
210-720-41230-999	Pension Expense	0.00	-234.17	0.00	512.92	0.00	0.00	0.00
210-720-42150-000	Rental of Equipment & Vehicles	0.00	286.20	2,000.00	1,868.69	2,000.00	899.72	2,000.00
210-720-42160-000	Equip & Vehicle Maintenance	0.00	1,895.13	2,000.00	885.16	2,000.00	7,582.44	3,500.00
210-720-42200-000	Computer Expense	0.00	6,900.22	4,500.00	6,042.50	4,500.00	3,654.41	4,500.00
210-720-42300-000	Uniforms & Cleaning	0.00	1,331.42	1,800.00	594.19	1,800.00	545.81	1,800.00
210-720-42410-000	Communications	0.00	0.00	200.00	0.00	200.00	0.00	200.00
210-720-42420-000	Newspaper Notices	0.00	513.52	450.00	0.00	450.00	0.00	450.00
210-720-42430-000	Printing & Binding	0.00	1,418.64	1,300.00	1,418.43	1,300.00	465.72	1,300.00
210-720-42440-000	Postage	0.00	1,554.42	1,500.00	2,128.13	1,500.00	313.45	1,500.00
210-720-42460-000	Training & Travel	0.00	164.50	750.00	825.00	1,000.00	550.00	1,000.00
210-720-42900-000	Other Expense	0.00	488.29	600.00	0.00	600.00	0.00	600.00
210-720-43100-000	Water	0.00	17,628.25	48,000.00	27,363.42	48,000.00	16,343.07	26,000.00
210-720-43110-000	Natural Gas	0.00	0.00	0.00	364.02	0.00	261.16	550.00
210-720-43120-000	Electricity	0.00	51,322.39	61,000.00	49,730.66	61,000.00	18,029.23	61,000.00
210-720-43130-000	Fuel	0.00	3,627.92	3,500.00	5,235.06	3,500.00	2,111.50	3,500.00
210-720-43200-000	Chemicals	0.00	120,209.38	90,000.00	109,653.95	90,000.00	48,713.05	90,000.00
210-720-43300-000	Safety Supplies	0.00	0.00	55.00	0.00	55.00	0.00	55.00
210-720-43500-000	Soil & Roadbase	0.00	65.04	1,500.00	2,925.00	1,500.00	0.00	1,500.00
210-720-43600-000	Office Supplies	0.00	133.99	350.00	86.03	350.00	239.96	350.00
210-720-43900-000	General Supplies	0.00	27,039.58	40,000.00	29,668.91	40,000.00	5,274.84	40,000.00
210-720-44400-000	Repair & Maintenance Services	0.00	46,081.23	40,000.00	47,520.66	40,000.00	32,389.32	40,000.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
210-720-44500-000	Laboratory Testing	0.00	8,696.00	7,000.00	7,895.00	7,000.00	3,230.00	7,000.00
210-720-44600-000	Custodial	0.00	816.00	0.00	0.00	0.00	0.00	0.00
210-720-44800-000	Pest Control	0.00	0.00	110.00	0.00	110.00	0.00	0.00
210-720-44900-000	Other Contract Services	0.00	57,737.90	25,000.00	56,065.74	27,500.00	11,568.84	27,500.00
210-720-45100-000	Engineering	0.00	0.00	9,072.00	4,975.00	9,000.00	0.00	9,000.00
210-720-45500-000	Employee Exams & Testing	0.00	210.00	300.00	857.00	800.00	0.00	800.00
210-720-45900-000	Other Professional	0.00	4,628.64	5,000.00	7,717.29	8,000.00	4,628.64	8,000.00
210-720-47104-000	Capital Outlay - Infrastructure Im...	0.00	0.00	0.00	0.00	0.00	31,320.00	0.00
210-720-47108-000	Capital Outlay-Vehicles	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00
210-720-49130-000	Transfer to Debt Service	0.00	0.00	0.00	0.00	19,000.00	9,500.02	19,000.00
Department: 720 - Utilities - Sewer Total:		0.00	401,223.06	400,283.00	408,657.40	459,843.00	221,713.26	407,952.00
Fund: 210 - Water / Sewer Surplus (Deficit):		0.00	404,779.44	186,406.50	336,975.20	69,375.00	231,708.75	317,962.00
Report Surplus (Deficit):		0.00	404,779.44	186,406.50	336,975.20	69,375.00	231,708.75	317,962.00



GAS SERVICES FUND



Budget Worksheet

Account Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	2019-2020 YTD Activity	2020-2021 Adopted FY20-21
Fund: 220 - Gas Services Fund								
Department: 000 - Undesignated								
220-000-32310	Tapping Fees	0.00	8,675.00	3,000.00	3,800.00	10,000.00	2,375.00	10,000.00
220-000-34120	Gas Revenue - Waller	0.00	367,917.41	375,000.00	476,962.64	405,000.00	247,515.55	405,000.00
220-000-34121	Gas Revenue - Prairie View	0.00	116,286.79	124,000.00	165,394.60	144,000.00	91,067.82	144,000.00
220-000-34170	Utilities Adjustments	0.00	-3,232.64	1,000.00	-2,409.53	1,000.00	0.00	1,000.00
220-000-34180	Penalties & Service Charges	0.00	0.00	0.00	0.00	0.00	3,587.15	4,500.00
220-000-35900	Other Revenue	0.00	638.00	1,000.00	802.00	1,000.00	617.96	1,000.00
220-000-36100	Interest Earned	0.00	26,353.03	5,000.00	16,226.53	5,000.00	5,992.28	5,000.00
220-000-37920	InterFund Transfers	0.00	0.00	0.00	7,230.19	0.00	0.00	0.00
220-000-46000-000	Compensated Absences Expense	0.00	3,176.70	0.00	0.00	0.00	0.00	0.00
220-000-47200	Depreciation Expense	0.00	19,019.57	0.00	0.00	0.00	0.00	0.00
220-000-47200-000	Depreciation Expense	0.00	0.00	0.00	23,339.25	0.00	0.00	0.00
Department: 000 - Undesignated Surplus (Deficit):		0.00	494,441.32	509,000.00	644,667.18	566,000.00	351,155.76	570,500.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
Department: 730 - Gas Utilities - Waller								
220-730-41111-000	Non-Exempt Salaries	0.00	35,381.17	38,189.00	25,436.49	74,880.00	23,848.14	38,564.00
220-730-41130-000	Overtime	0.00	2,356.40	1,000.00	1,075.90	1,000.00	96.50	0.00
220-730-41142-000	Cell Phone Allowance	0.00	420.00	420.00	245.00	840.00	175.00	420.00
220-730-41210-000	Group Insurance	0.00	11,696.84	12,869.00	7,693.89	26,626.00	6,043.81	13,107.00
220-730-41220-000	Social Security Contributions	0.00	2,201.04	2,922.00	1,536.67	5,869.00	1,371.40	2,982.00
220-730-41230-000	Retirement Contributions	0.00	1,794.05	1,738.00	1,234.07	3,491.00	1,110.48	1,774.00
220-730-42150-000	Rental of Equipment & Vehicles	0.00	381.60	1,500.00	381.60	1,000.00	95.40	1,000.00
220-730-42160-000	Equip & Vehicle Maintenance	0.00	8,305.71	3,500.00	4,451.96	3,500.00	5,278.44	4,000.00
220-730-42200-000	Computer Expense	0.00	3,400.00	4,000.00	3,769.50	4,000.00	3,803.72	4,000.00
220-730-42300-000	Uniforms & Cleaning	0.00	925.57	1,900.00	543.95	2,100.00	0.00	2,100.00
220-730-42410-000	Communications	0.00	521.01	500.00	855.24	500.00	281.09	500.00
220-730-42420-000	Newspaper Notices	0.00	0.00	200.00	0.00	200.00	0.00	200.00
220-730-42430-000	Printing & Binding	0.00	2,124.96	2,136.00	1,985.80	2,136.00	652.01	2,136.00
220-730-42440-000	Postage	0.00	2,086.79	2,000.00	2,727.75	2,000.00	469.20	2,000.00
220-730-42460-000	Training & Travel	0.00	0.00	1,500.00	5,292.47	6,500.00	909.75	6,500.00
220-730-42900-000	Other Expense	0.00	1,798.35	1,500.00	2,699.79	1,500.00	187.15	1,500.00
220-730-43110-000	Natural Gas	0.00	190.11	600.00	288.56	600.00	101.33	600.00
220-730-43120-000	Electricity	0.00	1,170.47	2,226.00	955.63	2,226.00	384.13	2,226.00
220-730-43130-000	Fuel	0.00	3,302.10	3,400.00	2,585.21	3,400.00	1,037.91	3,400.00
220-730-43200-000	Chemicals	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
220-730-43300-000	Safety Supplies	0.00	0.00	250.00	0.00	250.00	0.00	250.00
220-730-43500-000	Soil & Roadbase	0.00	0.00	500.00	0.00	500.00	0.00	500.00
220-730-43600-000	Office Supplies	0.00	312.06	400.00	48.77	400.00	0.00	400.00
220-730-43900-000	General Supplies	0.00	8,797.04	20,000.00	11,250.89	20,000.00	16,303.40	20,000.00
220-730-44200-000	Gas Consumed - Waller	0.00	134,180.16	121,000.00	141,238.67	121,000.00	50,774.28	121,000.00
220-730-44400-000	Repair & Maintenance Services	0.00	55,719.00	20,000.00	9,867.50	20,000.00	10,961.00	20,000.00
220-730-44600-000	Custodial	0.00	816.00	0.00	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
220-730-44900-000	Other Contract Services	0.00	30,557.35	10,000.00	15,206.84	12,500.00	25,090.32	30,000.00
220-730-45100-000	Engineering	0.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00
220-730-45500-000	Employee Exams & Testing	0.00	285.00	250.00	255.00	250.00	0.00	250.00
220-730-45600-000	RR Comm Safety Fees	0.00	559.00	560.00	4,062.50	560.00	0.00	560.00
220-730-45700-000	Prof. Dues & Subscriptions	0.00	0.00	0.00	360.00	500.00	390.00	500.00
220-730-46000-000	Compensated Absences Expense	0.00	0.00	0.00	-519.72	0.00	0.00	0.00
220-730-47108-000	Capital Outlay-Vehicles	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00
220-730-48100-000	Interest Expense	0.00	45.74	0.00	32.83	600.00	0.00	0.00
220-730-49110-000	Transfer To General	0.00	79,436.00	79,436.00	106,168.00	57,499.00	28,749.52	57,499.00
220-730-49130-000	Transfer to Debt Service	0.00	0.00	0.00	33,000.00	0.00	0.00	0.00
Department: 730 - Gas Utilities - Waller Total:		0.00	388,763.52	338,496.00	384,730.76	410,427.00	178,113.98	341,968.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
Department: 740 - Gas Utilities - Prairie View								
220-740-41111-000	Non-Exempt Salaries	0.00	24,060.40	34,476.00	30,283.08	37,440.00	17,421.51	38,564.00
220-740-41130-000	Overtime	0.00	789.84	1,000.00	3,087.10	1,000.00	375.00	0.00
220-740-41142-000	Cell Phone Allowance	0.00	350.00	420.00	420.00	420.00	175.00	420.00
220-740-41210-000	Group Insurance	0.00	9,569.74	12,869.00	12,954.20	13,293.00	6,032.21	13,107.00
220-740-41220-000	Social Security Contributions	0.00	1,912.68	2,618.00	2,599.88	2,936.00	1,379.51	2,982.00
220-740-41230-000	Retirement Contributions	0.00	1,172.34	1,642.00	1,569.20	1,747.00	830.88	1,774.00
220-740-42150-000	Rental of Equipment & Vehicles	0.00	95.40	600.00	95.40	600.00	23.85	600.00
220-740-42160-000	Equip & Vehicle Maintenance	0.00	1,469.95	2,500.00	3,442.62	2,500.00	1,101.51	2,500.00
220-740-42200-000	Computer Expense	0.00	1,383.00	2,300.00	1,525.50	2,300.00	1,663.04	2,300.00
220-740-42300-000	Uniforms & Cleaning	0.00	873.54	1,200.00	1,178.89	1,200.00	492.82	1,200.00
220-740-42430-000	Printing & Binding	0.00	851.19	500.00	851.07	500.00	279.44	500.00
220-740-42440-000	Postage	0.00	894.41	1,300.00	1,169.10	1,300.00	188.07	1,300.00
220-740-42460-000	Training & Travel	0.00	0.00	500.00	2,041.49	4,500.00	0.00	4,500.00
220-740-42900-000	Other Expense	0.00	0.00	450.00	484.42	450.00	0.00	450.00
220-740-43120-000	Electricity	0.00	978.04	1,300.00	940.71	1,300.00	518.42	1,300.00
220-740-43130-000	Fuel	0.00	1,434.87	1,250.00	953.20	1,250.00	0.00	1,250.00
220-740-43300-000	Safety Supplies	0.00	0.00	50.00	0.00	50.00	0.00	50.00
220-740-43500-000	Soil & Roadbase	0.00	0.00	500.00	0.00	500.00	0.00	500.00
220-740-43600-000	Office Supplies	0.00	0.00	200.00	0.00	200.00	0.00	200.00
220-740-43900-000	General Supplies	0.00	531.42	4,492.00	176.87	4,492.00	303.68	4,492.00
220-740-44210-000	Gas Consumed - Prairie View	0.00	41,082.26	38,000.00	40,320.94	38,000.00	15,560.26	38,000.00
220-740-44220-000	Gross Receipts Tax - PV	0.00	1,825.27	3,000.00	3,066.86	3,000.00	0.00	3,000.00
220-740-44400-000	Repair & Maintenance Services	0.00	5,492.94	5,000.00	-6,315.87	5,000.00	3,910.00	5,000.00
220-740-44600-000	Custodial	0.00	816.00	0.00	0.00	0.00	0.00	0.00
220-740-44900-000	Other Contract Services	0.00	18,619.00	20,000.00	9,156.51	20,000.00	11,258.67	20,000.00
220-740-45500-000	Employee Exams & Testing	0.00	0.00	50.00	105.00	50.00	75.00	50.00
220-740-45600-000	RR Comm Safety Fees	0.00	238.00	240.00	0.00	240.00	0.00	240.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
220-740-49110-000	Transfer To General	0.00	18,000.00	18,000.00	24,683.00	9,000.00	4,500.00	9,000.00
220-740-49130-000	Transfer to Debt Service	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00
Department: 740 - Gas Utilities - Prairie View Total:		0.00	132,440.29	154,457.00	139,789.17	153,268.00	66,088.87	153,279.00
Fund: 220 - Gas Services Fund Surplus (Deficit):		0.00	-26,762.49	16,047.00	120,147.25	2,305.00	106,952.91	75,253.00
Report Surplus (Deficit):		0.00	-26,762.49	16,047.00	120,147.25	2,305.00	106,952.91	75,253.00



DEBT SERVICE FUND

The General Debt Service Fund accounts for the accumulation and payment of the principal and interest payment on long-term debt secured by the general taxing powers of the jurisdiction. Debt Service Funds are expendable each fiscal year to handle debt service payments to offset that year's debt obligation.



Budget Worksheet

Account Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	2019-2020 YTD Activity	2020-2021 Adopted FY20-21
Fund: 130 - Debt Service GF Cash								
Revenue								
130-000-30100	Property Tax - Current	0.00	409,464.29	571,505.00	560,018.89	684,856.00	662,010.78	699,144.00
130-000-30110	Property Tax - Delinquent	0.00	4,074.24	5,000.00	69.23	5,000.00	3,545.43	5,000.00
130-000-30200	Penalty & Interest -Current	0.00	2,774.26	500.00	2,118.64	500.00	776.76	500.00
130-000-30210	Penalty & Interest -Delinquent	0.00	9,154.21	1,500.00	4,809.40	1,500.00	1,169.65	1,500.00
130-000-36100	Interest Revenue	0.00	19,717.83	50,000.00	66,726.49	40,000.00	24,572.67	1,000.00
130-000-37920	InterFund Transfers (From G/F)	0.00	0.00	200,000.00	400,000.00	200,000.00	200,000.00	200,000.00
130-000-37940	InterFund Transfers (From W/S)	0.00	0.00	0.00	0.00	38,000.00	19,000.04	38,000.00
Revenue Total:		0.00	445,184.83	828,505.00	1,033,742.65	969,856.00	911,075.33	945,144.00
Expense								
130-000-48100-000	Interest Expense	0.00	158,680.87	474,504.00	465,330.70	422,996.00	212,046.22	408,490.00
130-000-48500-000	Principal	0.00	400,000.00	385,000.00	384,750.00	515,000.00	120,000.00	530,000.00
130-000-48900-000	Other Expense - DS	0.00	1,550.00	2,000.00	2,300.00	3,000.00	900.00	3,300.00
Expense Total:		0.00	560,230.87	861,504.00	852,380.70	940,996.00	332,946.22	941,790.00
Fund: 130 - Debt Service GF Cash Surplus (Deficit):		0.00	-115,046.04	-32,999.00	181,361.95	28,860.00	578,129.11	3,354.00
Report Surplus (Deficit):		0.00	-115,046.04	-32,999.00	181,361.95	28,860.00	578,129.11	3,354.00

FY 2020-2021 Debt Semi-Annual Payment Schedule

<u>Title</u>	<u>Due Date</u>	<u>Principal</u>	<u>Due Date</u>	<u>Interest</u>	<u>Total Payments</u>
C of O Series 2012	8/1/2021	\$ 105,000.00	2/1/2021	\$ 26,962.50	\$ 158,925.00
			8/1/2021	\$ 26,962.50	
C of O Series 2014	8/1/2021	\$ 100,000.00	2/1/2021	\$ 3,059.50	\$ 106,119.00
			8/1/2021	\$ 3,059.50	
Tax Note 2016	2/1/2021	\$ 125,000.00	2/1/2021	\$ 3,173.00	\$ 130,302.25
			8/1/2021	\$ 2,129.25	
C of O Series 2017	8/1/2021	\$ 70,000.00	2/1/2021	\$ 44,381.25	\$ 158,762.50
			8/1/2021	\$ 44,381.25	
C of O Series 2018	8/1/2021	\$ 130,000.00	2/1/2021	\$ 127,190.63	\$ 384,381.26
			8/1/2021	\$ 127,190.63	
P & I Totals		\$ 530,000.00		\$ 408,490.01	\$ 938,490.01

BOND DEBT SERVICE

City of Waller, Texas
Certificates of Obligation, Series 2012

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2013			43,216.67	43,216.67	43,216.67
02/01/2014			32,412.50	32,412.50	
08/01/2014			32,412.50	32,412.50	64,825.00
02/01/2015			32,412.50	32,412.50	
08/01/2015	80,000	2.000%	32,412.50	112,412.50	144,825.00
02/01/2016			31,612.50	31,612.50	
08/01/2016	85,000	2.000%	31,612.50	116,612.50	148,225.00
02/01/2017			30,762.50	30,762.50	
08/01/2017	90,000	2.000%	30,762.50	120,762.50	151,525.00
02/01/2018			29,862.50	29,862.50	
08/01/2018	95,000	2.000%	29,862.50	124,862.50	154,725.00
02/01/2019			28,912.50	28,912.50	
08/01/2019	95,000	2.000%	28,912.50	123,912.50	152,825.00
02/01/2020			27,962.50	27,962.50	
08/01/2020	100,000	2.000%	27,962.50	127,962.50	155,925.00
02/01/2021			26,962.50	26,962.50	
08/01/2021	105,000	2.000%	26,962.50	131,962.50	158,925.00
02/01/2022			25,912.50	25,912.50	
08/01/2022	110,000	2.000%	25,912.50	135,912.50	161,825.00
02/01/2023			24,812.50	24,812.50	
08/01/2023	115,000	2.000%	24,812.50	139,812.50	164,625.00
02/01/2024			23,662.50	23,662.50	
08/01/2024	120,000	2.000%	23,662.50	143,662.50	167,325.00
02/01/2025			22,462.50	22,462.50	
08/01/2025	125,000	2.500%	22,462.50	147,462.50	169,925.00
02/01/2026			20,900.00	20,900.00	
08/01/2026	130,000	2.500%	20,900.00	150,900.00	171,800.00
02/01/2027			19,275.00	19,275.00	
08/01/2027	135,000	3.000%	19,275.00	154,275.00	173,550.00
02/01/2028			17,250.00	17,250.00	
08/01/2028	145,000	3.000%	17,250.00	162,250.00	179,500.00
02/01/2029			15,075.00	15,075.00	
08/01/2029	150,000	3.000%	15,075.00	165,075.00	180,150.00
02/01/2030			12,825.00	12,825.00	
08/01/2030	155,000	3.000%	12,825.00	167,825.00	180,650.00
02/01/2031			10,500.00	10,500.00	
08/01/2031	165,000	3.000%	10,500.00	175,500.00	186,000.00
02/01/2032			8,025.00	8,025.00	
08/01/2032	170,000	3.000%	8,025.00	178,025.00	186,050.00
02/01/2033			5,475.00	5,475.00	
08/01/2033	180,000	3.000%	5,475.00	185,475.00	190,950.00
02/01/2034			2,775.00	2,775.00	
08/01/2034	185,000	3.000%	2,775.00	187,775.00	190,550.00
	2,535,000		942,916.67	3,477,916.67	3,477,916.67

BOND DEBT SERVICE

City of Waller, Texas
General Obligation Refunding Bonds, Series 2014

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2014	185,000	2.110%	6,713.32	191,713.32	191,713.32
02/01/2015			11,183.00	11,183.00	
08/01/2015	160,000	2.110%	11,183.00	171,183.00	182,366.00
02/01/2016			9,495.00	9,495.00	
08/01/2016	140,000	2.110%	9,495.00	149,495.00	158,990.00
02/01/2017			8,018.00	8,018.00	
08/01/2017	135,000	2.110%	8,018.00	143,018.00	151,036.00
02/01/2018			6,593.75	6,593.75	
08/01/2018	130,000	2.110%	6,593.75	136,593.75	143,187.50
02/01/2019			5,222.25	5,222.25	
08/01/2019	105,000	2.110%	5,222.25	110,222.25	115,444.50
02/01/2020			4,114.50	4,114.50	
08/01/2020	100,000	2.110%	4,114.50	104,114.50	108,229.00
02/01/2021			3,059.50	3,059.50	
08/01/2021	100,000	2.110%	3,059.50	103,059.50	106,119.00
02/01/2022			2,004.50	2,004.50	
08/01/2022	95,000	2.110%	2,004.50	97,004.50	99,009.00
02/01/2023			1,002.25	1,002.25	
08/01/2023	95,000	2.110%	1,002.25	96,002.25	97,004.50
	1,245,000		108,098.82	1,353,098.82	1,353,098.82

**BOND DEBT SERVICE**

City of Waller, Texas
 Tax Notes, Series 2016
 Private Placement with Bank of Texas
 —FINAL NUMBERS—

Dated Date 02/22/2016
 Delivery Date 02/22/2016

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2016			6,269.46	6,269.46	
02/01/2017	110,000	1.670%	7,097.50	117,097.50	123,366.96
08/01/2017			6,179.00	6,179.00	
02/01/2018	120,000	1.670%	6,179.00	126,179.00	132,358.00
08/01/2018			5,177.00	5,177.00	
02/01/2019	120,000	1.670%	5,177.00	125,177.00	130,354.00
08/01/2019			4,175.00	4,175.00	
02/01/2020	120,000	1.670%	4,175.00	124,175.00	128,350.00
08/01/2020			3,173.00	3,173.00	
02/01/2021	125,000	1.670%	3,173.00	128,173.00	131,346.00
08/01/2021			2,129.25	2,129.25	
02/01/2022	125,000	1.670%	2,129.25	127,129.25	129,258.50
08/01/2022			1,085.50	1,085.50	
02/01/2023	130,000	1.670%	1,085.50	131,085.50	132,171.00
	850,000		57,204.46	907,204.46	907,204.46

BOND DEBT SERVICE

City of Waller, Texas
 Certificates of Obligation, Series 2017
 FINAL NUMBERS

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018			31,487.50	31,487.50	
08/01/2018	55,000	3.000%	47,231.25	102,231.25	133,718.75
02/01/2019			46,406.25	46,406.25	
08/01/2019	65,000	3.000%	46,406.25	111,406.25	157,812.50
02/01/2020			45,431.25	45,431.25	
08/01/2020	70,000	3.000%	45,431.25	115,431.25	160,862.50
02/01/2021			44,381.25	44,381.25	
08/01/2021	70,000	3.000%	44,381.25	114,381.25	158,762.50
02/01/2022			43,331.25	43,331.25	
08/01/2022	75,000	3.000%	43,331.25	118,331.25	161,662.50
02/01/2023			42,206.25	42,206.25	
08/01/2023	80,000	3.000%	42,206.25	122,206.25	164,412.50
02/01/2024			41,006.25	41,006.25	
08/01/2024	85,000	3.000%	41,006.25	126,006.25	167,012.50
02/01/2025			39,731.25	39,731.25	
08/01/2025	90,000	3.000%	39,731.25	129,731.25	169,462.50
02/01/2026			38,381.25	38,381.25	
08/01/2026	90,000	3.000%	38,381.25	128,381.25	166,762.50
02/01/2027			37,031.25	37,031.25	
08/01/2027	95,000	3.000%	37,031.25	132,031.25	169,062.50
02/01/2028			35,606.25	35,606.25	
08/01/2028	100,000	3.000%	35,606.25	135,606.25	171,212.50
02/01/2029			34,106.25	34,106.25	
08/01/2029	105,000	3.000%	34,106.25	139,106.25	173,212.50
02/01/2030			32,531.25	32,531.25	
08/01/2030	110,000	3.000%	32,531.25	142,531.25	175,062.50
02/01/2031			30,881.25	30,881.25	
08/01/2031	115,000	3.000%	30,881.25	145,881.25	176,762.50
02/01/2032			29,156.25	29,156.25	
08/01/2032	125,000	3.000%	29,156.25	154,156.25	183,312.50
02/01/2033			27,281.25	27,281.25	
08/01/2033	130,000	3.000%	27,281.25	157,281.25	184,562.50
02/01/2034			25,331.25	25,331.25	
08/01/2034	135,000	3.150%	25,331.25	160,331.25	185,662.50
02/01/2035			23,205.00	23,205.00	
08/01/2035	140,000	3.150%	23,205.00	163,205.00	186,410.00
02/01/2036			21,000.00	21,000.00	
08/01/2036	150,000	3.150%	21,000.00	171,000.00	192,000.00
02/01/2037			18,637.50	18,637.50	
08/01/2037	155,000	3.500%	18,637.50	173,637.50	192,275.00
02/01/2038			15,925.00	15,925.00	
08/01/2038	165,000	3.500%	15,925.00	180,925.00	196,850.00
02/01/2039			13,037.50	13,037.50	
08/01/2039	175,000	3.500%	13,037.50	188,037.50	201,075.00
02/01/2040			9,975.00	9,975.00	
08/01/2040	180,000	3.500%	9,975.00	189,975.00	199,950.00
02/01/2041			6,825.00	6,825.00	
08/01/2041	190,000	3.500%	6,825.00	196,825.00	203,650.00
02/01/2042			3,500.00	3,500.00	
08/01/2042	200,000	3.500%	3,500.00	203,500.00	207,000.00
	2,950,000		1,488,528.75	4,438,528.75	4,438,528.75

BOND DEBT SERVICE

City of Waller, Texas
 General Obligation Bonds, Series 2018
 ***** Final Award Numbers *****

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2019			173,754.17	173,754.17	
08/01/2019			130,315.63	130,315.63	304,069.79
02/01/2020			130,315.63	130,315.63	
08/01/2020	125,000	5.000%	130,315.63	255,315.63	385,631.25
02/01/2021			127,190.63	127,190.63	
08/01/2021	130,000	5.000%	127,190.63	257,190.63	384,381.25
02/01/2022			123,940.63	123,940.63	
08/01/2022	135,000	5.000%	123,940.63	258,940.63	382,881.25
02/01/2023			120,565.63	120,565.63	
08/01/2023	145,000	5.000%	120,565.63	265,565.63	386,131.25
02/01/2024			116,940.63	116,940.63	
08/01/2024	150,000	5.000%	116,940.63	266,940.63	383,881.25
02/01/2025			113,190.63	113,190.63	
08/01/2025	160,000	4.000%	113,190.63	273,190.63	386,381.25
02/01/2026			109,990.63	109,990.63	
08/01/2026	160,000	4.000%	109,990.63	269,990.63	379,981.25
02/01/2027			106,790.63	106,790.63	
08/01/2027	165,000	4.000%	106,790.63	271,790.63	378,581.25
02/01/2028			103,490.63	103,490.63	
08/01/2028	170,000	4.000%	103,490.63	273,490.63	376,981.25
02/01/2029			100,090.63	100,090.63	
08/01/2029	180,000	4.000%	100,090.63	280,090.63	380,181.25
02/01/2030			96,490.63	96,490.63	
08/01/2030	185,000	4.000%	96,490.63	281,490.63	377,981.25
02/01/2031			92,790.63	92,790.63	
08/01/2031	190,000	4.000%	92,790.63	282,790.63	375,581.25
02/01/2032			88,990.63	88,990.63	
08/01/2032	195,000	4.000%	88,990.63	283,990.63	372,981.25
02/01/2033			85,090.63	85,090.63	
08/01/2033	205,000	4.000%	85,090.63	290,090.63	375,181.25
02/01/2034			80,990.63	80,990.63	
08/01/2034	210,000	4.000%	80,990.63	290,990.63	371,981.25
02/01/2035			76,790.63	76,790.63	
08/01/2035	220,000	4.000%	76,790.63	296,790.63	373,581.25
02/01/2036			72,390.63	72,390.63	
08/01/2036	230,000	3.500%	72,390.63	302,390.63	374,781.25
02/01/2037			68,365.63	68,365.63	
08/01/2037	240,000	3.500%	68,365.63	308,365.63	376,731.25
02/01/2038			64,165.63	64,165.63	
08/01/2038	250,000	3.625%	64,165.63	314,165.63	378,331.25
02/01/2039			59,634.38	59,634.38	
08/01/2039	260,000	3.625%	59,634.38	319,634.38	379,268.75
02/01/2040			54,921.88	54,921.88	
08/01/2040	285,000	3.625%	54,921.88	339,921.88	394,843.75
02/01/2041			49,756.25	49,756.25	
08/01/2041	300,000	3.625%	49,756.25	349,756.25	399,512.50
02/01/2042			44,318.75	44,318.75	
08/01/2042	315,000	3.625%	44,318.75	359,318.75	403,637.50
02/01/2043			38,609.38	38,609.38	
08/01/2043	325,000	3.625%	38,609.38	363,609.38	402,218.75
02/01/2044			32,718.75	32,718.75	
08/01/2044	320,000	3.750%	32,718.75	352,718.75	385,437.50
02/01/2045			26,718.75	26,718.75	
08/01/2045	335,000	3.750%	26,718.75	361,718.75	388,437.50

BOND DEBT SERVICE

City of Waller, Texas
General Obligation Bonds, Series 2018
***** Final Award Numbers *****

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2046			20,437.50	20,437.50	
08/01/2046	345,000	3.750%	20,437.50	365,437.50	385,875.00
02/01/2047			13,968.75	13,968.75	
08/01/2047	365,000	3.750%	13,968.75	378,968.75	392,937.50
02/01/2048			7,125.00	7,125.00	
08/01/2048	380,000	3.750%	7,125.00	387,125.00	394,250.00
	6,675,000		4,757,632.29	11,432,632.29	11,432,632.29



CAPITAL PROJECT FUNDS

The Capital Project Funds account for financial resources used for the acquisition or construction of major capital facilities, water, sewer, and gas infrastructure and equipment. Funds from various types of bonds and from developers will provide the funding for various projects.

**CITY OF WALLER
SUMMARY OF CAPITAL PROJECTS FUND
TOTALS AS OF JULY 31, 2020**

142 - Water & Sewer

Beg Fund Balance 10/01/19	565,048.72
Revenues	107,046.00
Expense	<u>(151,130.70)</u>
Ending Fund Bal. 07/31/20	<u>520,964.02</u>

146 -Certificate of Obligation Constr Project 2017

Beg Fund Balance 10/01/19	2,445,647.36
Revenues	1,306.43
Expenses	<u>(741,351.43)</u>
Ending Fund Bal. 07/31/20	<u>1,705,602.36</u>

148 -Certificate of Obligation Constr Project 2018

Beg Fund Balance 10/01/19	1,774,811.74
Revenues	
Expenses	<u>(1,366,282.30)</u>
Ending Fund Bal. 07/31/20	<u>408,529.44</u>



SPECIAL REVENUE FUNDS

The Special Revenue Funds account for revenues from specific taxes or other earmarked revenue sources, which by law are designated to finance particular functions or activities of government and include intergovernmental revenues in the form of state and federal grant funds. A summary of revenues and expenditures, departmental organizational charts, and a departmental summary for each department are provided.



Budget Worksheet

Account Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

							Defined Budgets		
			Total Budget	Total Activity	2018-2019 Total Budget	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity	2020-2021 Adopted FY20-21
Fund: 151 - SRF-Freedom Festival									
Revenue									
151-000-35100	Freedom Fest Donations	0.00	0.00	0.00	67,563.18	60,000.00	0.00	60,000.00	
151-000-35150	Freedom Fest Vendors	0.00	0.00	0.00	3,325.00	2,500.00	0.00	2,500.00	
151-000-35200	Freedom Festival T-Shirt Sales	0.00	0.00	0.00	231.00	0.00	0.00	0.00	
	Revenue Total:	0.00	0.00	0.00	71,119.18	62,500.00	0.00	62,500.00	
Expense									
151-000-42480-000	Freedom Fest Promotional Exp	0.00	0.00	0.00	6,346.91	57,150.00	1,150.00	7,000.00	
151-000-42482-000	Freedom Festival Entertainment	0.00	0.00	0.00	46,140.20	5,000.00	0.00	48,150.00	
151-000-42485-000	Freedom Festival Operations	0.00	0.00	0.00	6,421.26	0.00	750.00	7,000.00	
151-000-42960-000	Credit Card Expense	0.00	0.00	0.00	294.73	350.00	0.00	350.00	
	Expense Total:	0.00	0.00	0.00	59,203.10	62,500.00	1,900.00	62,500.00	
	Fund: 151 - SRF-Freedom Festival Surplus (Deficit):	0.00	0.00	0.00	11,916.08	0.00	-1,900.00	0.00	
	Report Surplus (Deficit):	0.00	0.00	0.00	11,916.08	0.00	-1,900.00	0.00	



Budget Worksheet

Account Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

							Defined Budgets		
			Total Budget	Total Activity	2018-2019 Total Budget	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity	2020-2021 Adopted FY20-21
Fund: 153 - SRF-HOT									
Revenue									
153-000-31200	Hotel Occupancy Tax Income		0.00	0.00	0.00	156,362.75	132,000.00	70,923.63	72,000.00
	Revenue Total:		0.00	0.00	0.00	156,362.75	132,000.00	70,923.63	72,000.00
Expense									
153-000-42480-000	Promotional Expense (Hot Tax)		0.00	0.00	0.00	25,000.00	35,000.00	8,536.88	18,000.00
153-000-44400-000	Repair & Maintenance Services		0.00	0.00	0.00	32,848.60	0.00	7,581.00	0.00
153-000-47102-000	Capital Outlay - Improvement		0.00	0.00	0.00	0.00	0.00	21,100.00	0.00
153-000-49110-000	Transfer to General Fund		0.00	0.00	0.00	0.00	35,000.00	17,499.98	35,000.00
	Expense Total:		0.00	0.00	0.00	57,848.60	70,000.00	54,717.86	53,000.00
	Fund: 153 - SRF-HOT Surplus (Deficit):		0.00	0.00	0.00	98,514.15	62,000.00	16,205.77	19,000.00
	Report Surplus (Deficit):		0.00	0.00	0.00	98,514.15	62,000.00	16,205.77	19,000.00



Budget Worksheet

Account Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

	Total Budget	Total Activity	Defined Budgets					
			2018-2019 Total Budget	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity	2020-2021 Adopted FY20-21	
Fund: 155 - SRF-MC Technology								
Revenue								
155-000-33110	0.00	0.00	0.00	21,764.47	20,000.00	8,963.88	15,000.00	
155-000-33150	0.00	0.00	0.00	200.47	175.00	145.14	175.00	
Revenue Total:	0.00	0.00	0.00	21,964.94	20,175.00	9,109.02	15,175.00	
Expense								
155-000-42200-000	0.00	0.00	0.00	0.00	1,092.00	2,683.88	1,165.00	
Expense Total:	0.00	0.00	0.00	0.00	1,092.00	2,683.88	1,165.00	
Fund: 155 - SRF-MC Technology Surplus (Deficit):	0.00	0.00	0.00	21,964.94	19,083.00	6,425.14	14,010.00	
Report Surplus (Deficit):	0.00	0.00	0.00	21,964.94	19,083.00	6,425.14	14,010.00	



Budget Worksheet

Account Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

							Defined Budgets		
			Total Budget	Total Activity	2018-2019 Total Budget	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity	2020-2021 Adopted FY20-21
Fund: 156 - SRF-MC Bldg Security									
Revenue									
156-000-33120	MC-Bldg Security Revenue		0.00	0.00	0.00	16,250.11	15,000.00	7,390.78	14,400.00
	Revenue Total:		0.00	0.00	0.00	16,250.11	15,000.00	7,390.78	14,400.00
Expense									
156-000-42900-000	Other Expense		0.00	0.00	0.00	0.00	0.00	0.00	0.00
156-000-44900-000	MC-Other Contract Services		0.00	0.00	0.00	0.00	6,000.00	0.00	0.00
156-000-49110-000	Transfer to General Fund		0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
	Expense Total:		0.00	0.00	0.00	0.00	6,000.00	0.00	6,000.00
	Fund: 156 - SRF-MC Bldg Security Surplus (Deficit):		0.00	0.00	0.00	16,250.11	9,000.00	7,390.78	8,400.00
	Report Surplus (Deficit):		0.00	0.00	0.00	16,250.11	9,000.00	7,390.78	8,400.00



Budget Worksheet

Account Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

	Total Budget	Total Activity	2018-2019		2019-2020	Defined Budgets		
			Total Budget	Total Activity		2019-2020	2020-2021	
						YTD Activity	Adopted FY20-21	
Fund: 157 - SRF-Child Safety Fee								
Revenue								
157-000-33130	MC-Child Safety Fee Revenues	0.00	0.00	0.00	557.13	550.00	268.46	550.00
	Revenue Total:	0.00	0.00	0.00	557.13	550.00	268.46	550.00
	Fund: 157 - SRF-Child Safety Fee Total:	0.00	0.00	0.00	557.13	550.00	268.46	550.00
	Report Total:	0.00	0.00	0.00	557.13	550.00	268.46	550.00



Budget Worksheet

Account Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Total Budget	Total Activity	2018-2019		2019-2020 Total Budget	Defined Budgets	
				Total Budget	Total Activity		2019-2020 YTD Activity	2020-2021 Adopted FY20-21
Fund: 159 - SRF-Library Donations								
Revenue								
159-000-35100	Library Memorial/Donations	0.00	0.00	0.00	482.25	300.00	50.00	300.00
159-000-38940	Intergorvenmental Revenue	0.00	0.00	0.00	0.00	0.00	10,000.00	5,000.00
Revenue Total:		0.00	0.00	0.00	482.25	300.00	10,050.00	5,300.00
Expense								
159-000-42450-000	Libarary Books & Media	0.00	0.00	0.00	3,203.83	300.00	1,168.39	5,300.00
Expense Total:		0.00	0.00	0.00	3,203.83	300.00	1,168.39	5,300.00
Fund: 159 - SRF-Library Donations Surplus (Deficit):		0.00	0.00	0.00	-2,721.58	0.00	8,881.61	0.00
Report Surplus (Deficit):		0.00	0.00	0.00	-2,721.58	0.00	8,881.61	0.00



Budget Worksheet

Account Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Total Budget		Total Activity		2019-2020		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020-2021	Adopted FY20-21
Fund: 162 - SRF-MC Local Truancy Prevention									
Revenue									
162-000-33155	MC-Truancy Prevention Fee Rev...	0.00	0.00	0.00	0.00	0.00	1,837.43	4,000.00	
	Revenue Total:	0.00	0.00	0.00	0.00	0.00	1,837.43	4,000.00	
	Fund: 162 - SRF-MC Local Truancy Prevention Total:	0.00	0.00	0.00	0.00	0.00	1,837.43	4,000.00	
	Report Total:	0.00	0.00	0.00	0.00	0.00	1,837.43	4,000.00	



Budget Worksheet

Account Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

	Total Budget	Total Activity	Total Budget	Total Activity	2019-2020 Total Budget	Defined Budgets		
						2019-2020 YTD Activity	2020-2021 Adopted FY20-21	
Fund: 164 - SRF-MC Jury Fund								
Revenue								
164-000-33160	0.00	0.00	0.00	0.00	0.00	39.38	100.00	
Revenue Total:	0.00	0.00	0.00	0.00	0.00	39.38	100.00	
Fund: 164 - SRF-MC Jury Fund Total:	0.00	0.00	0.00	0.00	0.00	39.38	100.00	
Report Total:	0.00	0.00	0.00	0.00	0.00	39.38	100.00	



**ECONOMIC DEVELOPMENT CORPORATION
(EDC)**

The EDC operates as a component unit of the City of Waller. As such, its budget is separate from the City.



Budget Worksheet

Account Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	2019-2020 YTD Activity	2020-2021 Adopted FY20-21
Fund: 120 - Economic Development Fund								
Revenue								
120-101-31100	City Sales Tax	0.00	602,701.15	568,800.00	696,249.88	600,000.00	270,573.36	600,000.00
120-101-31110	City Sales Tax - 10% Promotion	0.00	66,166.49	63,200.00	73,745.62	66,667.00	46,597.13	66,667.00
120-101-35900	Other Revenue	0.00	0.00	0.00	0.00	0.00	3,000.00	1,500.00
120-101-35920	Sublease	0.00	0.00	0.00	0.00	0.00	0.00	5,400.00
120-101-36100	Interest Earned	0.00	29,159.89	0.00	42,748.99	0.00	783.98	1,800.00
Revenue Total:		0.00	698,027.53	632,000.00	812,744.49	666,667.00	320,954.47	675,367.00
Expense								
120-101-41110-000	Exempt Salaries	0.00	90,176.58	91,980.00	92,234.50	94,740.00	43,461.03	97,582.00
120-101-41210-000	Group Insurance	0.00	11,586.98	12,232.00	13,280.82	13,505.00	6,047.63	13,175.00
120-101-41220-000	Social Security Contributions	0.00	6,959.61	5,702.77	7,066.04	7,248.00	3,329.49	7,465.00
120-101-41230-000	Retirement Contributions	0.00	4,155.06	4,185.10	4,196.69	4,103.00	1,977.43	4,440.00
120-101-42140-000	Rental of Land & Building	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00
120-101-42195-000	Payments to Taxing Entities	0.00	61,941.60	66,000.00	69,277.18	68,200.00	30,874.02	72,000.00
120-101-42200-000	Computer Expense	0.00	3,490.51	8,000.00	4,970.61	8,000.00	305.05	8,000.00
120-101-42410-000	Communications	0.00	4,193.87	6,600.00	3,631.45	7,200.00	1,508.47	7,200.00
120-101-42420-000	Newspaper Notices	0.00	199.50	600.00	0.00	600.00	0.00	600.00
120-101-42440-000	Postage	0.00	101.00	200.00	94.00	200.00	0.00	200.00
120-101-42460-000	Training & Travel	0.00	8,546.14	13,000.00	13,129.82	14,000.00	5,707.52	14,000.00
120-101-42480-000	Promotional Expense	0.00	12,324.36	63,200.00	16,710.00	66,667.00	2,250.00	66,667.00
120-101-42800-000	Insurance	0.00	0.00	1,200.00	0.00	1,200.00	0.00	1,200.00
120-101-42900-000	Other Expense	0.00	256.49	1,200.00	236.21	1,200.00	3,995.19	1,200.00
120-101-43100-000	Water	0.00	1,179.48	2,400.00	401.77	2,400.00	592.13	0.00
120-101-43120-000	Electricity	0.00	804.54	2,700.00	2,789.45	3,000.00	985.83	400.00

Budget Worksheet

For Fiscal: 2019-2020 Period Ending: 03/31/2020

		Defined Budgets						
		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Adopted FY20-21
120-101-43600-000	Office Supplies	0.00	1,114.20	1,200.00	1,450.72	1,400.00	356.08	1,400.00
120-101-43900-000	General Supplies	0.00	11.78	200.00	101.52	200.00	0.00	200.00
120-101-44400-000	Repair & Maintenance Services	0.00	1,840.85	2,500.00	0.00	2,500.00	85.50	2,500.00
120-101-44700-000	Lawn Service	0.00	930.00	1,200.00	880.00	1,200.00	240.00	600.00
120-101-44900-000	Other Contract Services	0.00	19,603.44	20,200.00	36,862.44	20,806.00	10,398.60	21,430.00
120-101-45100-000	Engineering	0.00	0.00	6,000.00	0.00	6,000.00	0.00	6,000.00
120-101-45200-000	Legal	0.00	2,232.00	9,000.00	9,180.00	9,000.00	1,176.00	9,000.00
120-101-45400-000	Audit & Accounting Services	0.00	0.00	2,400.00	2,400.00	2,400.00	0.00	2,400.00
120-101-45500-000	Employee Exams & Testing	0.00	0.00	20.00	0.00	20.00	0.00	20.00
120-101-45700-000	Prof. Dues & Subscriptions	0.00	5,667.75	7,000.00	6,385.00	7,000.00	3,438.00	7,000.00
120-101-45900-000	Other Professional	0.00	3,895.00	30,000.00	30,714.06	30,000.00	146.16	40,000.00
120-101-46000-000	Compensated Absences Expense	0.00	0.00	0.00	1,354.68	0.00	0.00	0.00
120-101-47101-000	Capital Outlay - Equipment	0.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00
	Expense Total:	0.00	241,210.74	360,419.87	317,346.96	374,289.00	116,874.13	404,179.00
	Fund: 120 - Economic Development Fund Surplus (Deficit):	0.00	456,816.79	271,580.13	495,397.53	292,378.00	204,080.34	271,188.00
	Report Surplus (Deficit):	0.00	456,816.79	271,580.13	495,397.53	292,378.00	204,080.34	271,188.00



TAX RATE CALCULATION DETAILS

NOTICE OF ADOPTED 2020 TAX RATE PROPERTY TAX RATE FOR CITY OF WALLER

A tax rate of \$0.4998 per \$100 valuation has been adopted by the governing body of the City of Waller

ADOPTED TAX RATE	\$0.4998 per \$100
PRECEDING YEAR'S TAX RATE	\$0.5046 per \$100
NO NEW REVENUE TAX RATE	\$0.5138 per \$100

The no new revenue tax rate is the total tax rate needed to raise the same amount of property tax revenue for the City of Waller from the same properties in both 2019 tax year and the 2020 tax year.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCUALTED AS FOLLOWS:

$$\text{property tax amount} = (\text{tax rate}) \times (\text{taxable value of property}) / 100$$

For assistance and detailed information about tax calculations, please contact:

L.M. Marcus
City of Waller tax assessor-collector
1918 Key Street, Waller, TX 77484
936-372-3695
mmarcus@wallerisd.net
www.wallerised.net

2020 Tax Rate Calculation Worksheet

Date: 09/04/2020 09:54 AM

Taxing Units Other Than School Districts or Water Districts

City of Waller

936-372-3880

Taxing Unit Name

Phone (area code and number)

1218 Farr St. , WALLER, TX, 77484

www.wallerisd.net

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do use this form but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

STEP 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	\$375,619,354
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	\$0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$375,619,354
4.	2019 total adopted tax rate.	\$.504600
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$11,697,875
	B. 2019 values resulting from final court decisions:	\$9,146,387
	C. 2019 value loss. Subtract B from A.[3]	702,551,488

Line	No-New-Revenue Rate Activity	Amount/Rate
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	22,258,522
	B. 2019 disputed value:	8,875,551
	C. 2019 undisputed value Subtract B from A.[4]	13,382,971
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	15,934,459
8.	2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7	\$391,553,813
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$61,330
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$280,236
	C. Value loss. Add A and B.[6]	\$341,566
11.	2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. 2019 market value:	\$0
	B. 2020 productivity or special appraised value:	\$0
	C. Value loss. Subtract B from A.[7]	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$341,566
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$391,212,247
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100	\$1,974,056
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	\$5,549
16.	Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9]	\$0
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10]	\$1,979,605
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. Certified values:	\$474,887,084
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office.	\$0
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property	\$0
	D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new	\$0
		71

Line	No-New-Revenue Rate Activity	Amount/Rate
	property value that will be included in Line 23 below.[12]	
	E. Total 2020 value Add A and B, then subtract C and D	\$474,887,084
19.	Total value of properties under protest or not included on certified appraisal roll. [13]	
	A. 2020 taxable value of properties under protest The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14]	\$27,000,953
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	\$747,089
	C. Total value under protest or not certified. Add A and B.	\$27,748,042
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	\$0
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17]	\$502,635,126
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	\$1,510,249
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19]	\$115,853,763
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$117,364,012
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$385,271,114
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20]	\$.513800 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$,319,400
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	391,553,813
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100.	1,250,622
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	996,721
	B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	3,707
	C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	0
	D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	1,000,428
	F. Add Line 30 to 31E.	2,251,050
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	385,271,114
33.	2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100.	0.5842
34.	Rate adjustment for state criminal justice mandate. [23]	
	A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	0
	B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	0

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.0000
35.	Rate adjustment for indigent health care expenditures[24]	
	A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.0000
36.	Rate adjustment for county indigent defense compensation.[25]	
	A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	0.0000
	E. Enter the lessor of C and D. If not applicable, enter 0.	0.0000
37.	Rate adjustment for county hospital expenditures.	
	A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020	0
	B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.0000
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0.0000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	0.5842
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.6046

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	502,635,126
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.1983
53.	2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.513800
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$.513800
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	0.7484
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.5501

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$502,635,126
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.0000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.5501

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

Line	Activity	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.0000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.0000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.0000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.0000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.5842
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	502,635,126
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.0994
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i>	0.1438
70.	De minimis rate Add Lines 66, 68 and 69.	0.8274

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.5138
Voter-Approval Tax Rate	0.5501
De minimis rate	0.8274

STEP 8: Taxing Unit Representative Name and Signature

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

NOTICE ABOUT 2020 TAX RATES

Property Tax Rates in City of Waller

This notice concerns the 2020 property tax rates for City of Waller. This notice provides information about two tax rates. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. The voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate: \$0.5138

This year's voter-approval tax rate: \$0.5501

To see the full calculations, please visit mmarcus@wallerisd.net for a copy of the Tax Rate Calculation Worksheets.

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
UNENCUMBERED DEBT SERVICE FUND	359,669

Current Year Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
CERTIFICATES OF OBLIGATION SERIES 2012	105,000	53,925	0	158,925
GENERAL OBLIGATION REFUNDING BONDS SERIES 2014	100,000	6,119	0	106,119
CITY OF WALLER TAX NOTES SERIES 2016	125,000	5,302	0	130,302
CERTIFICATES OF OBLIGATIONSERIES 2017	70,000	88,762	0	158,762
GENERAL OBLIGATION BONDS SERIES 2018	130,000	254,381	0	384,381
Total required for 2020 debt service				938,489
- Amount (if any) paid from funds listed in unencumbered funds				0
- Amount (if any) paid from other resources				239,000
- Excess collections last year				0
= Total to be paid from taxes in 2020				699,489
collect only 96.73% of its taxes in 2020				23,647
=Total debt levy				723,136

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by L.M. MARCUS, WALLER INDEPENDENT SCHOOL DISTRICT TAX ASSESSOR-COLLECTOR on .

2020 Governing Body Summary #1B*

Comparison of This Year's Tax Levy with Last Year's Tax Levy (Includes Frozen Levy) City of Waller

Date: 09/04/2020 10:00AM

Last Year's Tax Levy**: 1,981,330

Last Year's Frozen Homestead Amount: 0

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY***	TAX LEVY INCREASE****
Last Year's Tax Rate	0.5046	2,536,297	-554,967
No New Revenue Tax Rate	0.5138	2,582,539	601,209
De Minimis Rate*****	0.8274	4,158,803	2,177,473
Voter Approval Tax Rate	0.5501	2,764,996	783,666
Proposed Tax Rate	0.4998	2,512,170	530,840

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Last year's tax levy is calculated using Texas Property Tax Code's definition of "last year's levy".

***This years tax levies are calculated using line 21 of the No New Revenue Tax Rate Worksheet and this years frozen tax levy on homesteads of the elderly or disabled.

2020 Governing Body Summary #1B*

Comparison of This Year's Tax Levy with Last Year's Tax Levy (Does Not Include Frozen Levy) City of Waller

Date: 09/04/2020 10:00AM

Last Year's Tax Levy**: 1,981,329

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY***	TAX LEVY INCREASE****
Last Year's Tax Rate	0.5046	2,536,297	554,968
No New Revenue Tax Rate	0.5138	2,582,539	601,210
De Minimis Rate*****	0.8274	4,158,803	2,177,474
Voter Approval Tax Rate	0.5501	2,764,996	783,667
Proposed Tax Rate	0.4998	2,512,170	530,841

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Last year's tax levy is calculated using Texas Property Tax Code's definition of "last year's levy".

***This years tax levies are calculated using line 21 of the No New Revenue Tax Rate Worksheet and this years frozen tax levy on homesteads of the elderly or disabled.



OBJECT CODE DESCRIPTIONS

- 41110 **Exempt Salaries**
Employees that provide supervisory service and direction.
- 41111 **Non-Exempt Salaries**
Employees that provide clerical services, Streets, Parks, Sanitation, Public Works, Police, and Fire, etc.
- 41120 **Part-Time Salaries**
Town employees who work less than forty hours per week.
- 41130 **Overtime**
Pay received by employees for work in excess of their regular workweek.
- 41142 **Cell Phone Allowance**
Pay received by employees for use of personal cell phones for work matters.
- 41150 **Education & Certification Pay**
Under policies and guidelines established by the City of Waller, employees may receive additional compensation per month for education and certifications within their respective fields of work. (Department heads are not eligible for incentive pay).
- 41210 **Group Insurance**
Includes life insurance, hospitalization, medical, surgical, dental, vision, ltd, and major medical insurance and miscellaneous coverage available to employees through payroll deductions.
- 41220 **Social Security Contributions**
Includes payment for the Federal Insurance Contributions Act (FICA) Tax.
- 41230 **Retirement Contributions**
City matches contributions to Texas Municipal Retirement System (TMRS).
- 41240 **Tuition Reimbursement**
City was designed to support associates with personal and professional development and increasing their knowledge and skill level. Reimbursement for classes and workshops to employees.
- 41245 **Relocation/Moving Expense**
Professional employment agreement authorized by City Council.
- 41250 **Unemployment Compensation**
Reimbursement to Texas Workforce Commission for employees which collected unemployment benefits.
- 42110 **Nuisance Abatement**
Funds for cost of abating property, where the property owner does not pay and the city files a lien on the property.
- 42120 **Animal Control**
Fees for delivering unclaimed animals.

- 42140 **Rental of Land & Building**
Includes payments for use of all facilities not owned by the City.
- 42150 **Rental of Equipment & Vehicles**
Includes payments for use of all equipment not owned by the City. *i.e. copiers, concrete tools and postage machine.*
- 42160 **Equipment & Vehicle Maintenance**
Includes all materials, part, fluids and services required in the maintenance and repair of all motor vehicles, including the purchase, repair, and maintenance of tires and tubes. *i.e. vehicles washes, batteries, repairs or replacement of: brakes, light bars, hitches, mats, etc., motor vehicle inspection, new tires, flat repair, tire rotation, labor, oil, antifreeze, etc.*
- 42170 **Street Equipment & Maintenance**
Includes all materials, batteries, small parts and services required in the maintenance and repair of machinery and heavy equipment. *i.e. crawler tractors, maintainers, backhoes, loaders, scrapers, mowing, mowing machines, portable welders, street sweeper, high lifts, fire pumpers, etc.*
- 42180 **Street Lights Expense**
Fees for street lights billed to the City by electricity provider.
- 42190 **Direct Business incentives**
Includes funding for various incentives for developers to create or enhance the economic environment of the City.
- 42195 **Payments to Taxing Entities**
EDC line item for payments to the City of Waller.
- 42200 **Computer Expense**
Includes computers, parts for computers, scanners, and related items.
- 42300 **Uniforms and Cleaning**
Includes all items associated with uniforms for City employees. *i.e. shirts, pants, rental uniforms, cleaning costs, etc.*
- 42410 **Communications**
Includes payment for communication services. *i.e. mobile phones, DSL lines, telephone services, etc.*
- 42420 **Newspaper notices**
Includes cost of advertising. *i.e. public notices, ordinances, bid invitations, parade notices, notices of City sponsored events, advertising in school directories, etc.*
- 42430 **Printing & Binding**
Includes all expenditures provided for the City by an outside printing press or Graphics company. *i.e. letterhead stationery, typeset envelopes, business cards, binding printing, copying, etc.*
- 42440 **Postage**

- Includes postage for utility bills, disconnect notices, and other mailings, (includes refill).
- 42450 **Library Books & Media**
Books and media for the library.
- 42460 **Training and Travel**
Includes costs for associated with seminars and training classes, including cost of attendance, lodging, meals, transportation, mileage reimbursement, etc.
- 42470 **Meeting Expense**
Includes food and supplies purchased for meals required during periods of extended operations, meetings, and functions. *i.e. City Council night dinner/snacks, department meetings, working lunch/dinner, etc.*
- 42480 **Promotional Expenses**
Includes all items, or supplies, that are bought for the use of promoting the City and the services provided to residents, developers, and other reasons.
- 42800 **Insurance**
Includes payments for general comprehensive liability, automobile liability, bodily injury and property damage, fire extended coverage insurance, public officials' liability insurance, surety bonds, and all expenditures to pay damage claims not reimbursed by insurance.
- 42900 **Other Expense**
Includes the repair or replacement of personal articles and items lost in the performance of official duty, and other supplies not covered under another line item. *i.e. filing fees, employee certificates, and other items.*
- 42910 **Office Equipment**
Includes office furniture and data processing equipment costing less than \$5,000. *i.e. filing cabinets, bookshelves, bulletin boards, chairs, small tables, desks, printers, computers, palm pilots, fax machines, radios, etc.*
- 42960 **Credit Card Expense**
Fees which the City is charged for accepting the card.
- 43100 **Water**
Includes any expenditure for the payment of water usage by City facilities.
- 43110 **Natural Gas**
Includes any expenditure for the payment of gas usage by City facilities.
- 43120 **Electricity**
Includes any expenditures for the payment of electricity usage by City facilities.
- 43130 **Fuel**
Fuel for City vehicles.

- 43200 **Chemicals**
Includes chemicals for water plant and wastewater treatment plant, mechanical, and paint supplies. *i.e. weed killers, powder enzymes, etc.*
- 43300 **Safety supplies**
Includes all items of safety equipment and supplies costing less than \$1,000.
i.e. glasses, gloves, traffic/safety cones, reflective vest, flares, fire extinguishers, dehydration drinks for those required to work in hot weather, etc.
- 43350 **Police Duty Supplies & Equipment**
PD officers' duty and training supplies and equipment.
- 43400 **Animal Control Supplies**
Supplies, food and other related items needed for caring for animals when they have been impounded.
- 43500 **Soil & Road Base**
Includes all materials, road base service expenditures required in the maintenance of streets and alleys.
- 43550 **Drainage & Detention**
Includes all costs associated with drainage and detention, *i.e., ditch clearing/cleaning, detention ponds*
- 43600 **Offices Supplies**
Includes supplies for the operation of an office. *i.e. Paper, pens, pencils, scissors, letter openers, in/out trays, frames, calendar refills, fax machine toner, certificate stock, desk & file keys, name plates, calculators, and supplies for operation of computers.*
- 43650 **Books and Media**
Professional books and/or media needed for resource materials.
- 43900 **General Supplies**
Operational supplies that do not fall under a specific category already listed.
i.e. grass seed
- 44100 **Garbage Collections**
Expenses for monthly services billed to refuse customers for trash pick-up.
- 44200 **Gas Consumed – Waller**
Expenses for monthly services billed to Waller gas customers for gas.
- 44210 **Gas Consumed – Prairie View**
Expenses for monthly services billed to Prairie View gas customers for gas.
- 44220 **Gross receipts Tax – PV**
2% Tax Gas billed for Gas system which is paid to the City of PV annually.
- 44300 **Utility System – Water & Sewer**
Includes improvements to the water and sewer system

- 44350 **Utility System – Gas**
Includes improvements to the gas system.
- 44400 **Repair & Maintenance Services**
Includes repairs and maintenance to facilities.
- 44500 **Laboratory Testing**
Includes all fees for required laboratory testing. *i.e. TSS, pH, CL, BOD, and NH3*
- 44600 **Custodial**
Includes fees for cleaning facilities by contract, and other general cleaning supplies.
- 44700 **Lawn Service**
Includes fees for mowing City properties.
- 44800 **Pest Control**
Includes fees for servicing for termite and pest control for City facilities.
- 44900 **Other Contracted Services**
Includes all other contractual services not covered under other line items.
- 45100 **Engineering Services**
Includes fees for consulting services for engineering.
- 45200 **Legal Fees**
Includes attorney's fees for contracts, agreements, ordinances, etc. and for litigation, should it be needed.
- 45400 **Audit & Accounting Services**
Includes fees for bookkeeping and financial auditing services.
- 45500 **Employee Exams & Testing**
Includes quarterly random fees for contract drug testing. (DOT drug testing compliance)
- 45600 **RR Comm Safety Fees**
Annual fees for gas pipeline safety (Railroad Commission). Fees are billed to the customer in January or February and then paid to the Railroad Commission.
- 45700 **Prof. Dues & Subscriptions**
Professional Memberships and Subscriptions. *i.e. GFOAT, TCMA, 3CMA, TRAPS, TLERA, CLEAT, APA, IMSA, ICBO, etc.*
- 45800 **Development Fees**
Fees provided to the city for consultants for a specific development, should the development require additional information from the city. This was set up for the Waller Town Center Development.
- 45900 **Other Professional Fees**
Cost of professional services not specifically listed in another line item.
i.e. Waller I.S.D. for tax collection.

- 45910 **Ground Water Conservation**
Fees paid to water conservation district per Texas Water Code.
- 47100 **Construction**
Costs associated with actual construction. Includes capital projects, bond projects, etc.
- 47101 **Capital Outlay – Equipment**
Includes the purchase price and transportation of large equipment used to conduct City services, i.e. trailers, tractors, dump trucks, replacement parts/motors, etc.
- 47102 **Capital Outlay – Improvement**
Includes all expenditures covering cost of drainage, engineering, inspections, sodding, grading, landscape improvements, etc.
- 47103 **Capital Outlay – Land**
Includes all costs of acquiring land such as purchase price, commission, abstracts, court cost, filing fees, appraisals, attorney fees, etc.
- 47104 **Capital Outlay – Infrastructure Improvement**
Includes all costs related to improvements of the city’s infrastructure, including water, sewer, gas, streets and drainage.
- 47105 **Capital Outlay – Computers**
Includes all new or used additions to office equipment that cost \$5,000 or more. *i.e. computers, servers, cameras, copiers, duplication machines, etc.*
- 47106 **Capital Outlay – Buildings**
Includes cost for acquiring buildings as well renovations and large repairs.
- 47107 **Capital Outlay – Furniture & Fixtures**
Includes all new or used additions to office furniture and fixtures that cost \$5,000 or more. *i.e. desks, tables, chairs, filing cabinets, bookshelves, pictures, etc.*
- 47108 **Capital Outlay – Vehicles**
Police, P.W. or Utility Vehicles. All items purchased to equip the vehicle for services are to be charged to this account.
- 47200 **Depreciation Expense**
Used for year-end recording of depreciation per financial audit.
- 48100 **Interest Expense**
Includes fees for interest paid on bonds.
- 48300 **Economic Development Incentives**
Includes expenses associated with development rebates. *i.e. 380 agreements*
- 48500 **Principal**
Payments for the principal part of bond payments & loans.
- 48900 **Other Expense – DS**

Includes expenses related to bond management. *i.e. bond agent fees*

49110 **Transfer to General Fund**

Includes transfers to General Fund for projects.

49120 **Transfer to Special Revenue**

Includes transfers to Special Revenue Fund for projects.

49130 **Transfer to Debt Service**

Includes transfers to Debt Service Fund for projects.

49140 **Transfer to Reserves – Tank Maintenance**

Includes annual transfer for future repairs and maintenance of water storage tanks.

49210 **Transfer to Water & Sewer**

Includes transfers to Water and Sewer Fund for projects.

49220 **Transfer to Gas**

Includes transfers to Gas Fund for projects.