



City of Troy

Vision



2020

Empowering Future Generations!

City of Troy, Texas
2018-19 Adopted Budget



FY 2018-19 Adopted Budget Statement

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$44,205, which is a 7.38% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$28,612.53.

The members of the governing body voting to adopt the budget:

For: Mayor Pro-Tem Laurie Bailey, Councilperson Calvin Creech, Councilperson Paul Ramirez, Councilperson James Hicks, Councilperson Jason Sheffler

Against:

Present and not voting:

Absent:

Property Tax Rate Comparison

Tax Rate	2018-2019	2017-2018
Property Tax Rate	.6025/100	.6025/100
Effective Tax rate	.5836/100	.5820/100
Effective Maintenance and Operations Rate	.4589/100	.4479/100
Rollback Tax Rate	.6225/100	.6103/100
Debt Rate	.1247/100	.1266/100

Total Debt Obligations for the City of Troy Secured by Property Taxes: **\$1,110,000.00**

Financial Statement

Obligations

General Obligation Bonds (Secured by Tax Levy)

Type	Mature Date	Balance
2013 Certificates of Obligation	December 2027	\$1,110,000

Revenue Bonds (Secured by Water/Sewer Revenues)

Type	Mature Date	Balance
2009 Certificates of Obligation	August 2019	\$32,001
2017 Certificates of Obligation	August 2048	\$2,100,0000

Total Expenditures (General Fund)

Type	FY2016-17	FY2017-18 (through 7/24/18)	FY2018-19 (Adopted)
Personnel and Support	\$273,391.24	\$261,633.34	\$319,400
Police Department	\$489,282.28	\$437,203.60	\$570,500
Animal Control	\$17,714.93	\$15,842.51	\$18,100
Administrative	\$44,642.09	\$38,002.10	\$51,000
Municipal Court	\$184,544.70	\$167,243.02	\$194,300
Professional Team	\$70,507.32	\$69,659.99	\$74,000
City Infrastructure	\$82,434.98	\$53,461.21	\$86,000
Considerations	\$20,891.07	\$21,153.85	\$27,800
Capital Outlays	\$214,326.79	\$0.00	\$0
Totals	\$1,397,735.40	\$1,064,199.62	\$1,341,100

Total Expenditures (Water/Sewer Fund)

Type	FY2016-17	FY2017-18 (through 07/24/2018)	FY2018-19 (Adopted)
Capital Outlays	\$72,430.77	\$29,375.000	\$0
Personnel and Support	\$284,834.28	\$287,435.21	\$326,900
Water System	\$380,512.25	\$302,894.06	\$368,250
Sewer System	\$88,252.47	\$84,083.93	\$88,500
Administrative	\$13,104.02	\$12,097.73	\$12,800
Garbage	\$112,957.77	\$94,723.69	\$113,800
Professional Team	\$61,565.75	\$12,468.25	\$13,500
Bad Debt Expense	\$6,091.11	\$0	\$0
Debt	\$62,133.26	\$72,356.61	\$130,100
Drainage	\$1,100.00	\$0	\$21,000
Totals	\$1,082,981.68	\$895,434.48	\$1,074,850

City Reserves and Revenues

Cash on Hand

Type of Fund	Balance as of 7/24/18
M&O Tax Fund	\$615,539.75
I&S Fund	\$45,106.78
Water/Sewer Revenue	\$722,367.46
2017 Certificate of Obligation Funds in Escrow	\$1,897,634.52
Totals	\$3,280,648.51

Funds Received From All Sources (General Fund):

Income Type	FY 2016-17	FY2017-18 (through 07/24/18)	FY2018-19 (Adopted)
Ad Valorem Tax	\$445,633.65	\$497,957.57	\$510,000
Fines and Forfeitures	\$294,921.96	\$289,073.42	\$320,000
Sales tax Receipts	\$163,297.35	\$232,242.21	\$252,000
Franchise/Gross Receipts Tax	\$98,205.70	\$94,962.32	\$97,000
Rent Charges	\$3,305.00	\$2,625.00	\$3,000
Beer Licenses	\$205.00	\$90.00	\$100
Building Permits	\$42,236.98	\$26,357.50	\$15,000
Law Enforcement Edu	\$917.59	\$969.65	\$900
Miscellaneous Income	\$26,362.72	\$17,656.38	\$11,000
Interest Income	\$1,432.33	\$3,125.49	\$4,000
Filing Fees	\$600.00	\$0.00	\$100
Insurance Rebate	\$0	\$0	\$0
Road Maintenance Tax. Income ¼%	\$40,825.64	\$58,059.81	\$63,000
Sales Tax Property Rebate ¼%	\$40,825.64	\$58,059.81	\$63,000
Grant Revenue	\$0	\$0	\$0
Bell County Crossing Guard Allocation	\$1,928.07	\$1,893.85	\$2,000
Totals	\$1,160,697.63	\$1,283,073.01	\$1,341,100



Funds Received From All Sources (Water/Sewer Fund):

Income Type	FY2016-17	FY2017-18 (through 07/24/18)	FY2018-19 (Adopted)
Water Revenue	\$522,504.39	\$443,962.20	\$540,000
Bulk Water	\$27.50	\$0.00	\$0.00
Sewer Revenue	\$267,254.42	\$222,693.29	\$268,000
Garbage Revenue	\$106,474.52	\$89,644.10	\$108,000
Sales Tax for Garbage Revenue	\$8,788.58	\$7,384.73	\$8,900
Franchise Fee (Comm garbage)	\$5,211.58	\$4,368.27	\$5,200
Taps	\$13,300.00	\$5,600.00	\$15,000
Penalties Revenue	\$49,666.95	\$30,070.64	\$36,000
Interest Income	\$1,082.60	\$15,125.69	\$3,300
Voluntary Fire Donation	\$23.00	\$17.00	\$100
Drainage Fee Revenue	\$21,014.50	\$17,609.32	\$21,000
Misc. Income	(\$5,745.96)	\$1,300.00	\$1,000
Capital Recovery Fees	\$9,100.00	\$4,000.00	\$21,000
TxDot Reimbursement	\$10,367.80	\$0.00	\$0
Temple Annual Contract Reimbursement	\$1,880.00	\$0.00	\$0
Totals	\$1,010,949.88	\$841,775.24	\$1,027,500

General Fund Line Item

Line Items	FY 2017-18 Budget	FY 2018-19 Adopted Budget
Ordinary Income/Expense		
Income		
4000 · Ad Valorem Tax – Current	\$498,000	\$510,000
4001 · Fines & Forfeitures - Police	\$320,000	\$320,000
4004 · Sales Tax Receipts	\$246,000	\$252,000
4005 · Franchise/Gross Receipts Tax	\$97,000	\$97,000
4006 · Rent Charges= Comm. Center/Park	\$2,500	\$3,000
4007 · Beer Licenses	\$100	\$100
4008 · Building Permits	\$26,000	\$15,000
4016 · Miscellaneous Income		
4016-1 · PD Vehicle Use	\$11,000	\$10,000
4016-2 · Police Reports	\$700	\$500
4016 · Miscellaneous Income - Other	\$3,000	\$500
Total 4016 · Miscellaneous Income	\$14,700	\$11,000
4017 · Law Enforcement Educ. Alloc.	\$900	\$900
4019 · Interest Income	\$4,000	\$4,000
4022 · Filing Fees	\$100	\$100
4023 · Insurance Rebate	\$0	\$0
4027 · Road Maintenance Tax Income 1/4%	\$61,500	\$63,000
4028 · Sales Tax Property Rebate 1/4%	\$61,500	\$63,000
4050 · Grant Revenue	\$0	\$0
4055 · Bell County Crossing Guard Allocation	\$2,000	\$2,000
Total Income	\$1,334,300	\$1,341,100
Expense		
10000 · Personnel and Support		
10100 · General Fund Salaries	\$223,600	\$242,600
10200 · TMRS - Admin	\$29,200	\$30,400
10300 · Health Plan Insurance - Admin	\$22,500	\$24,800
10400 · Payroll Taxes - Admin	\$17,500	\$18,600
10500 · Personnel Training	\$2,000	\$3,000
Total 10000 · Personnel and Support	\$294,800	\$319,400

20000 · Police Department			
	20100 · Police Department Salaries	\$299,800	\$313,800
	20110 · Police Overtime Pay	\$2,000	\$3,500
	20150 · PD Education & Certification Pay	\$4,700	\$4,700
	20200 · TMRS – Police	\$39,100	\$39,300
	20300 · Health Plan Insurance – Police	\$56,000	\$61,600
	20400 · Payroll Taxes – Police	\$22,900	\$24,000
	20500 · Police Training-Off. Ed Fund	\$2,000	\$2,000
	20600 · PD Office Supplies	\$3,000	\$3,000
	20650 · PD Technology	\$7,000	\$9,000
	20700 · PD Communications	\$7,900	\$8,500
	20800 · Dues and Subscriptions – Police	\$4,500	\$3,500
	20900 · Fuel - Police Department	\$23,000	\$26,000
	21000 · Police Equip-Vehicle Rep-Maintenance	\$19,000	\$19,000
	21100 · Tactical Sup.-Equip Purchase	\$5,000	\$5,000
	21200 · Uniform Purchase	\$2,500	\$2,500
	21300 · Police Building Rep-Maintenance	\$1,000	\$1,000
	21400 · Police K9	\$400	\$400
	21600 · Community Night Out	\$0	\$700
	21700 · Vehicle Purchase	\$0	\$43,000
	Total 20000 · Police Department	\$499,800	\$570,500
30000 · Animal Control			
	30100 · Animal Control Annual Salary	\$13,100	\$13,500
	30300 · Supplies/Equipment	\$1,000	\$1,000
	30400 · Payroll Taxes - Animal Control	\$1,000	\$1,100
	30500 · Animal Control (Dogs to Temple)	\$1,800	\$1,800
	30900 · Fuel - Animal Control	\$700	\$700
	Total 30000 · Animal Control	\$17,600	\$18,100
40000 · Administrative			
	40100 · Postage	\$2,400	\$2,000
	40200 · Telephone	\$5,500	\$6,000
	40300 · Office Supplies	\$4,000	\$5,000
	40400 · Copy Machine Lease	\$2,400	\$2,400
	40500 · Pest Control	\$800	\$800
	40600 · Public Notifications	\$800	\$600
	40700 · Election Expense	\$4,000	\$4,000
	40800 · Dues & Subscriptions	\$6,000	\$6,000

40900 · Computers - Office	\$500	\$10,000
40950 · Tech Support/Website	\$4,000	\$2,600
41000 · Tax Collection Expense	\$6,800	\$7,000
41100 · Janitorial	\$2,200	\$2,200
41200 · Miscellaneous	\$1,000	\$500
41300 · Bank Charges	\$1,900	\$1,900
Total 40000 · Administrative	\$42,300	\$51,000
50000 · Municipal Court		
50100 · Municipal Court Salaries	\$53,900	\$55,600
50150 · City Attorney	\$5,000	\$5,000
50200 · TMRS - Court	\$5,800	\$5,700
50300 · Health Plan Insurance - Court	\$8,300	\$9,100
50400 · Payroll Taxes - Court	\$4,100	\$4,300
50500 · Court Personnel Training	\$1,500	\$1,500
50600 · Court Costs	\$7,000	\$7,000
50700 · Correctional Institution Fees	\$100	\$100
50800 · State Criminal Costs and Fees	\$106,000	\$106,000
Total 50000 · Municipal Court	\$191,700	\$194,300
60000 · Professional Team		
60100 · Engineering Fees	\$13,000	\$15,000
60200 · Legal Fees	\$1,000	\$1,000
60300 · Accounting Fees	\$10,600	\$10,000
60400 · Ordinance Publishing	\$3,000	\$3,000
60500 · Information Technology	\$6,500	\$6,500
60600 · Hazard/WC Insurance	\$36,500	\$38,000
60700 · Inspection Fees	\$500	\$500
Total 60000 · Professional Team	\$71,100	\$74,000
70000 · City Infrastructure		
70100 · Street Repair	\$42,000	\$20,000
70200 · Utilities	\$28,000	\$28,000
70300 · Diesel/Fuel	\$7,000	\$6,000
70400 · Supplies	\$16,000	\$16,000
70500 · Repairs and Maintenance	\$6,000	\$7,000
70600 · Repairs and Maintenance - Equip	\$4,000	\$4,000
70700 · Grant Expenses	\$0	\$0
70800 –Demolition	\$5,000	\$5,000
Total 70000 · City Infrastructure	\$108,000	\$86,000

80000 · Debt			
	80501 · Debt Service-Police Car-Interest		
	80500 · Debt Service-Police Car-Principle	\$0	\$0
	Total 80000 · Debt	\$0	\$0
90000 · Considerations			
	90700 · School Crossing Guard Program	\$2,000	\$2,000
	90100 · Bell County Health District	\$4,300	\$4,300
	90400 · Fire Department Consideration	\$15,000	\$20,000
	90500 · City Wide Clean up	\$1,000	\$500
	90800 · Park	\$2,000	\$1,000
	Total 90000 · Considerations	\$24,300	\$27,800
	90900 Capital Investments	\$84,700	\$0
	Total Expense	\$1,334,300	\$1,341,100
Net Income		\$0.00	\$0.00

Water/Sewer Line Item

Line Items	FY 2017-18 Budget	FY 2018-19 Adopted Budget
Income		
4000 · Water Revenue	\$520,000	\$540,000
4000.1 · Bulk Water	\$100	\$0
4001 · Sewer Revenue	\$270,000	\$268,000
4002 · Garbage Revenues	\$106,000	\$108,000
4003 · Sales Tax for Garbage Revenues	\$8,800	\$8,900
4005 · Franchise Fee (Comm garbage)	\$5,200	\$5,200
4006 · Taps	\$8,400	\$15,000
4007 · Penalties Revenue	\$44,000	\$36,000
4011 · Interest Income	\$3,300	\$3,300
4014 · Voluntary Fire Donation	\$200	\$100
4016 · Drainage Fee Revenue	\$21,000	\$21,000
4205 · Misc. Income	\$1,300	\$1,000
4400 · Capital Recovery Fee	\$6,000	\$21,000
Total Income	\$994,300	\$1,027,500
Expense		
10000 · Personnel and Support		
10050 · Systems Mngmt-H2O Management	\$141,200	\$155,300
10100 · Water/Sewer Salaries	\$124,500	\$129,000
10200 · Texas Muni Retirement Expense	\$16,200	\$16,200
10300 · Employee Health Insurance	\$15,000	\$16,500
10400 · Payroll Taxes - FICA/MC	\$9,500	\$9,900
Total 10000 · Personnel and Support	\$306,400	\$326,900
20000 · Water System		
20100 · Purchased Water	\$280,000	\$300,000
20200 · Meter Purchases	\$2,000	\$1,000
20300 · Commercial Meter Purchases	\$0	\$0
20400 · Line Replacement Projects		
20401 · Elm Creek	\$0	\$0
20400 · Line Replacement Projects - Other	\$0	\$5,000
Total 20400 · Line Replacement Projects	\$0	\$5,000
20450 · Line Repairs and Maintenance	\$19,000	\$15,000

20550 · Water Plant Repair & Maintenance		
20551 Chlorine- Water Plant R&M	\$250	\$1,000
20552 Repairs- Water Plant R&M	\$23,200	\$15,000
20550 · Water Plant Repair & Maintenance - Other	\$0	\$0
Total 20550 · Water Plant Repair & Maintenance	\$23,450	\$16,000
20575 Well Plant R&M		
20576 Chlorine Well Plant R&M	\$250	\$250
20577 Repairs Well Plant R&M	\$4,000	\$2,000
Total 20575 Well Plant R&M	\$4,250	\$2,250
20600 · Electricity - Water System	\$20,000	\$24,000
20700 Water Testing	\$5,000	\$5,000
Total 20000 · Water System	\$353,700	\$368,250
30000 · Sewer System		
30100 · Sludge Removal	\$35,000	\$35,000
30200 · Telephone - Sewer Plant	\$1,000	\$1,000
30400 · Line Replacement Projects	\$10,000	\$10,000
30450 · Line Repairs and Maintenance	\$3,000	\$5,000
30550 · Sewer Plant Repair & Maintenance	\$8,000	\$8,000
30551 Chlorine/Chemicals Sewer	\$8,000	\$8,000
30575 Sewer Plant Testing	\$10,000	\$10,000
30600 · Electricity - Sewer System	\$11,500	\$11,500
Total 30000 · Sewer System	\$86,500	\$88,500
40000 · Administrative		
40100 · Postage	\$3,500	\$3,500
40200 · Answering Service	\$1,100	\$1,100
40300 · Office Supplies	\$1,500	\$1,500
40700 · Voluntary Fire Donation-Expense	\$200	\$100
40800 · State Association Dues	\$4,600	\$4,600
40900 · Computers/Software	\$1,500	\$1,500
41200 · Miscellaneous Expense	\$1,500	\$500
41300 · Bank Charges	\$0	\$0
Total 40000 · Administrative	\$13,900	\$12,800

50000 · Garbage		
50100 · Garbage Collection Fee	\$105,000	\$105,000
50200 · Sales Tax-Garbage Collection	\$8,800	\$8,800
Total 50000 · Garbage	\$113,800	\$113,800
60000 · Professional Team		
60300 Accounting Fees	\$10,000	\$10,000
60100 · Engineering Fees	\$5,000	\$3,000
60200 · Legal Fees	\$500	\$500
Total 60000 · Professional Team	\$15,500	\$13,500
70000 · Business Equipment		
70500 · Automobile Repairs & Maintenance	\$0	\$0
Total 70000 · Business Equipment	\$0	\$0
80000 · Debt		
80850 2017 C/O Debt Service	\$45,100	\$100,000
80100 · Bad Checks	\$4,200	\$2,500
80500 · IH 35 S Bore Loan	\$27,600	\$27,600
Total 80000 · Debt	\$76,900	\$130,100
90000 · Drainage		
90100 · Drainage Fee Expense	\$18,000	\$21,000
Total 90000 · Drainage	\$18,000	\$21,000
Total Expense	\$984,700	\$1,074,850
Net Income	\$9,600	(\$47,350)

Capital Outlays for FY 2018-19

Water Well (TWDB)	<u>\$2,100,000</u>
Total	\$2,100,000

Interest & Sinking- 2013 Certificates of Obligation

Debt Levy- Property Taxes	\$133,189
Debt Service Due FY 18-19	(\$133,189)

