



City of Troy, Texas
2019-2020 Proposed Budget



FY 2019-20 Proposed Budget Statement

This budget will raise more total property taxes than last year’s budget by \$36,187 (5.63%) and of that amount \$2,579.47 is tax revenue to be raised from new property added to the tax roll this year.

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

For:

Against:

Present and not voting:

Absent:

Property Tax Rate Comparison

Tax Rate	2019-2020	2018-2019
Property Tax Rate	.5909/100	.6025/100
Effective Tax rate	.5578/100	.5836/100
Effective Maintenance and Operations Rate	.4446/100	.4589/100
Rollback Tax Rate	.5909/100	.6225/100
Debt Rate	.1132/100	.1247/100

Total Debt Obligations for the City of Troy Secured by Property Taxes: **\$1,010,000.00**

Financial Statement

Obligations

General Obligation Bonds (Secured by Tax Levy)

Type	Mature Date	Balance
2013 Certificates of Obligation	December 2027	\$1,010,000

Revenue Bonds (Secured by Water/Sewer Revenues)

Type	Mature Date	Balance
2017 Certificates of Obligation	August 2048	\$2,045,000

Total Expenditures (General Fund)

Type	FY2017-18	FY2018-19 (through 7/22/19)	FY2019-20 (Proposed)
Personnel and Support	\$302,745.13	\$276,067.63	\$327,400
Police Department	\$501,834.80	\$455,150.98	\$583,100
Animal Control	\$19,812.66	\$16,810.87	\$19,500
Administrative	\$42,173.53	\$38,917.74	\$53,600
Municipal Court	\$196,458.93	\$240,311.70	\$225,200
Professional Team	\$77,726.66	\$66,746.58	\$81,500
City Infrastructure	\$64,932.33	\$75,732.07	\$100,000
Considerations	\$21,153.85	\$28,802.53	\$30,800
Capital Outlays	\$30,902	\$127,194.00	\$35,500
Totals	\$1,257,739.89	\$1,325,734.10	\$1,456,600

Total Expenditures (Water/Sewer Fund)

Type	FY2017-18	FY2018-19 (through 07/22/2019)	FY2019-20 (Proposed)
Personnel and Support	\$306,215.84	\$306,607.91	\$346,400
Water System	\$398,755.95	\$348,655.40	\$471,500
Sewer System	\$87,906.29	\$102,951.95	\$100,400
Administrative	\$13,259.23	\$10,020.58	\$12,800
Garbage	\$113,580.07	\$105,187.73	\$128,000
Professional Team	\$12,965.25	\$36,000.00	\$3,500
Bad Debt Expense	\$4,830.02	\$1,301.63	\$2,000
Debt	\$50,396.43	\$102,713.45	\$99,700
Drainage	\$0	\$0	\$23,000
Totals	\$987,909.08	\$1,013,438.65	\$1,187,300

City Reserves and Revenues

Cash on Hand

Type of Fund	Balance as of 7/22/19
M&O Tax Fund	\$981,772.51
I&S Fund	\$61,727.31
Water/Sewer Revenue	\$376,996.65
2017 Certificate of Obligation Funds in Escrow	\$1,498,401.17
Totals	\$2,918,897.64

Funds Received From All Sources (General Fund):

Income Type	FY 2017-18	FY2018-19 (through 07/22/19)	FY2019-20 (Proposed)
Ad Valorem Tax	\$515,282.82	\$516,178.73	\$549,000
Fines and Forfeitures	\$344,378.37	\$383,030.85	\$320,000
Sales tax Receipts	\$255,685.91	\$288,494.27	\$300,000
Franchise/Gross Receipts Tax	\$95,839.05	\$104,355.79	\$104,000
Rent Charges	\$2,865.00	\$2,960.00	\$3,000
Beer Licenses	\$90.00	\$0.00	\$100
Building Permits	\$29,691.50	\$62,192.75	\$22,500
Law Enforcement Edu	\$969.65	\$967.32	\$900
Miscellaneous Income	\$26,351.91	\$29,834.75	\$900
Interest Income	\$4,245.11	\$4,127.51	\$4,000
Filing Fees	\$0	\$200.00	\$200
Insurance Rebate	\$0	\$0	\$0
Road Maintenance Tax. Income ¼%	\$63,920.91	\$72,125.56	\$75,000
Sales Tax Property Rebate ¼%	\$63,920.91	\$72,125.56	\$75,000
Grant Revenue	\$0	\$0	\$0
Bell County Crossing Guard Allocation	\$1,893.85	\$1,925.53	\$2,000
Totals	\$1,405,134.99	\$1,538,518.62	\$1,456,600

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

Income Type	FY2017-18	FY2018-19 (through 07/22/19)	FY2019-20 (Proposed)
Water Revenue	\$575,343.69	\$417,152.80	\$580,000
Bulk Water	\$0.00	\$0.00	\$0
Sewer Revenue	\$277,441.00	\$233,428.61	\$304,000
Garbage Revenue	\$109,387.00	\$91,787.05	\$118,000
Sales Tax for Garbage Revenue	\$8,979.56	\$7,579.59	\$10,000
Franchise Fee (Comm garbage)	\$5,237.75	\$4,882.68	\$5,500
Taps	\$5,600.00	\$58,400.00	\$15,000
Penalties Revenue	\$38,610.61	\$30,686.27	\$40,000
Interest Income	\$4,029.13	\$3,041.32	\$3,300
Voluntary Fire Donation	\$183.05	\$178.39	\$100
Drainage Fee Revenue	\$21,374.00	\$17,658.62	\$23,000
Misc. Income	\$1,422.71	\$0.20	\$1,000
Capital Recovery Fees	\$4,000.00	\$41,000.00	\$21,000
Totals	\$1,051,608.50	\$905,795.53	\$1,120,900

General Fund Line Item

	FY 2018-19 Budget	FY 2019-20 Proposed Budget
Ordinary Income/Expense		
Income		
4000 · Ad Valorem Tax – Current	\$510,000	\$549,000
4001 · Fines & Forfeitures - Police	\$320,000	\$320,000
4004 · Sales Tax Receipts	\$252,000	\$300,000
4005 · Franchise/Gross Receipts Tax	\$97,000	\$104,000
4006 · Rent Charges= Comm. Center/Park	\$3,000	\$3,000
4007 · Beer Licenses	\$100	\$100
4008 · Building Permits	\$15,000	\$22,500
4016 · Miscellaneous Income		
4016-1 · PD Vehicle Use	\$10,000	\$0
4016-2 · Police Reports	\$500	\$400
4016 · Miscellaneous Income - Other	\$500	\$500
Total 4016 · Miscellaneous Income	\$11,000	\$900
4017 · Law Enforcement Educ. Alloc.	\$900	\$900
4019 · Interest Income	\$4,000	\$4,000
4022 · Filing Fees	\$100	\$200
4023 · Insurance Rebate	\$0	\$0
4027 · Road Maintenance Tax Income 1/4%	\$63,000	\$75,000
4028 · Sales Tax Property Rebate 1/4%	\$63,000	\$75,000
4050 · Grant Revenue	\$0	\$0
4055 · Bell County Crossing Guard Allocation	\$2,000	\$2,000
Total Income	\$1,341,100	\$1,456,600
Expense		
10000 · Personnel and Support		
10100 · General Fund Salaries	\$242,600	\$249,900
10200 · TMRS - Admin	\$30,400	\$29,400
10300 · Health Plan Insurance - Admin	\$24,800	\$26,000
10400 · Payroll Taxes - Admin	\$18,600	\$19,100
10500 · Personnel Training	\$3,000	\$3,000
Total 10000 · Personnel and Support	\$319,400	\$327,400

(General Fund Line Item Continued)	FY 2018-19 Budget	FY 2019-20 Proposed Budget
20000 · Police Department		
20100 · Police Department Salaries	\$313,800	\$323,200
20110 · Police Overtime Pay	\$3,500	\$3,500
20150 · PD Education & Certification Pay	\$4,700	\$4,700
20200 · TMRS – Police	\$39,300	\$32,200
20300 · Health Plan Insurance – Police	\$61,600	\$64,700
20400 · Payroll Taxes – Police	\$24,000	\$25,400
20500 · Police Training-Off. Ed Fund	\$2,000	\$2,200
20600 · PD Office Supplies	\$3,000	\$3,000
20650 · PD Technology	\$9,000	\$9,000
20700 · PD Communications	\$8,500	\$8,500
20800 · Dues and Subscriptions – Police	\$3,500	\$3,500
20900 · Fuel - Police Department	\$26,000	\$26,000
21000 · Police Equip-Vehicle Rep-Maintenance	\$19,000	\$23,000
21100 · Tactical Sup.-Equip Purchase	\$5,000	\$5,000
21200 · Uniform Purchase	\$2,500	\$2,500
21300 · Police Building Rep-Maintenance	\$1,000	\$3,000
21400 · Police K9	\$400	\$0
21600 · Community Night Out	\$700	\$700
21700 · Vehicle Purchase	\$43,000	\$43,000
Total 20000 · Police Department	\$570,500	\$583,100
30000 · Animal Control		
30100 · Animal Control Annual Salary	\$13,500	\$13,900
30300 · Supplies/Equipment	\$1,000	\$2,000
30400 · Payroll Taxes - Animal Control	\$1,100	\$1,100
30500 · Animal Control (Dogs to Temple)	\$1,800	\$1,800
30900 · Fuel - Animal Control	\$700	\$700
Total 30000 · Animal Control	\$18,100	\$19,500
40000 · Administrative		
40100 · Postage	\$2,000	\$2,000
40200 · Telephone	\$6,000	\$6,500
40300 · Office Supplies	\$5,000	\$7,000
40400 · Copy Machine Lease	\$2,400	\$2,400
40500 · Pest Control	\$800	\$800
40600 · Public Notifications	\$600	\$600
40700 · Election Expense	\$4,000	\$4,000
40800 · Dues & Subscriptions	\$6,000	\$6,000

(General Fund Line Item Continued)	FY 2018-19 Budget	FY 2019-20 Proposed Budget
40950 · Computers- Office	\$10,000	\$10,000
40950 · Tech Support/Website	\$2,600	\$2,600
41000 · Tax Collection Expense	\$7,000	\$8,000
41100 · Janitorial	\$2,200	\$2,200
41200 · Miscellaneous	\$500	\$500
41300 · Bank Charges	\$1,900	\$1,000
Total 40000 · Administrative	\$51,000	\$53,600
50000 · Municipal Court		
50100 · Municipal Court Salaries	\$55,600	\$57,300
50150 · City Attorney	\$5,000	\$5,000
50200 · TMRS - Court	\$5,700	\$5,500
50300 · Health Plan Insurance - Court	\$9,100	\$10,400
50400 · Payroll Taxes - Court	\$4,300	\$4,400
50500 · Court Personnel Training	\$1,500	\$1,500
50600 · Court Costs	\$7,000	\$35,000
50700 · Correctional Institution Fees	\$100	\$100
50800 · State Criminal Costs and Fees	\$106,000	\$106,000
Total 50000 · Municipal Court	\$194,300	\$225,200
60000 · Professional Team		
60100 · Engineering Fees	\$15,000	\$10,000
60200 · Legal Fees	\$1,000	\$1,000
60300 · Accounting Fees	\$10,000	\$22,000
60400 · Ordinance Publishing	\$3,000	\$3,000
60500 · Information Technology	\$6,500	\$7,000
60600 · Hazard/WC Insurance	\$38,000	\$38,000
60700 · Inspection Fees	\$500	\$500
Total 60000 · Professional Team	\$74,000	\$81,500
70000 · City Infrastructure		
70100 · Street Repair	\$20,000	\$20,000
70200 · Utilities	\$28,000	\$28,000
70300 · Diesel/Fuel	\$6,000	\$6,000
70400 · Supplies	\$16,000	\$30,000
70500 · Repairs and Maintenance	\$7,000	\$7,000
70600 · Repairs and Maintenance - Equip	\$4,000	\$4,000
70800 –Demolition	\$5,000	\$5,000
Total 70000 · City Infrastructure	\$86,000	\$100,000

(General Fund Line Item Continued)		FY 2018-19 Budget	FY 2019-20 Proposed Budget
80000 · Debt	80501 · Debt Service Interest	\$0	\$0
	80500 · Debt Service-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	\$20,000	\$20,000
	90500 · City Wide Clean up	\$500	\$500
	90800 · Park	\$1,000	\$4,000
Total 90000 · Considerations		\$27,800	\$30,800
90900 Capital Investments		\$0	\$35,500
Total Expense		\$1,341,100	\$1,456,600
Net Income		\$0.00	\$0.00

Water/Sewer Line Item

	FY 2018-19 Budget	FY 2019-20 Proposed Budget
Income		
4000 · Water Revenue	\$540,000	\$580,000
4000.1 · Bulk Water	\$0	\$0
4001 · Sewer Revenue	\$268,000	\$304,000
4002 · Garbage Revenues	\$108,000	\$118,000
4003 · Sales Tax for Garbage Revenues	\$8,900	\$10,000
4005 · Franchise Fee (Comm garbage)	\$5,200	\$5,500
4006 · Taps	\$15,000	\$15,000
4007 · Penalties Revenue	\$36,000	\$40,000
4011 · Interest Income	\$3,300	\$3,300
4014 · Voluntary Fire Donation	\$100	\$100
4016 · Drainage Fee Revenue	\$21,000	\$23,000
4205 · Misc. Income	\$1,000	\$1,000
4400 · Capital Recovery Fee	\$21,000	\$21,000
Total Income	\$1,027,500	\$1,120,900
Expense		
10000 · Personnel and Support		
10050 · Systems Mngmt-H2O Management	\$155,300	\$158,400
10100 · Water/Sewer Salaries	\$129,000	\$138,200
10200 · Texas Muni Retirement Expense	\$16,200	\$16,300
10300 · Employee Health Insurance	\$16,500	\$22,900
10400 · Payroll Taxes - FICA/MC	\$9,900	\$10,600
Total 10000 · Personnel and Support	\$326,900	\$346,400
20000 · Water System		
20100 · Purchased Water	\$300,000	\$360,000
20200 · Meter Purchases	\$1,000	\$50,000
20300 · Commercial Meter Purchases	\$0	\$0
20400 · Line Replacement Projects		
20401 · Elm Creek	\$0	\$0
20400 · Line Replacement Projects - Other	\$5,000	\$5,000
Total 20400 · Line Replacement Projects	\$5,000	\$5,000

(Water/Sewer Line Item Cont.)	FY 2018-19 Budget	FY 2019-20 Proposed Budget
20450 · Line Repairs and Maintenance	\$15,000	\$15,000
20550 · Water Plant Repair & Maintenance		
20551 Chlorine- Water Plant R&M	\$1,000	\$1,000
20552 Repairs- Water Plant R&M	\$15,000	\$15,000
20550 · Water Plant Repair & Maintenance - Other	\$0	\$0
Total 20550 · Water Plant Repair & Maintenance	\$16,000	\$16,000
20575 Well Plant R&M		
20576 Chlorine Well Plant R&M	\$250	\$500
20577 Repairs Well Plant R&M	\$2,000	\$2,000
Total 20575 Well Plant R&M	\$2,250	\$2,500
20600 · Electricity - Water System	\$24,000	\$18,000
20700 Water Testing	\$5,000	\$5,000
Total 20000 · Water System	\$368,250	\$471,500
30000 · Sewer System		
30100 · Sludge Removal	\$35,000	\$45,000
30200 · Telephone - Sewer Plant	\$1,000	\$1,400
30400 · Line Replacement Projects	\$10,000	\$10,000
30450 · Line Repairs and Maintenance	\$5,000	\$5,000
30550 · Sewer Plant Repair & Maintenance	\$8,000	\$8,000
30551 Chlorine/Chemicals Sewer	\$8,000	\$10,000
30575 Sewer Plant Testing	\$10,000	\$10,000
30600 · Electricity - Sewer System	\$11,500	\$11,000
Total 30000 · Sewer System	\$88,500	\$100,400
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	\$100	\$100
40800 · State Association Dues	\$4,600	\$4,600
40900 · Computers/Software	\$1,500	\$1,500
41200 · Miscellaneous Expense	\$500	\$500
41300 · Bank Charges	\$0	\$0
Total 40000 · Administrative	\$12,800	\$12,800

(Water/Sewer Line Item Continued)	FY 2018-19 Budget	FY 2019-20 Proposed Budget
50000 · Garbage		
50100 · Garbage Collection Fee	\$105,000	\$118,000
50200 · Sales Tax-Garbage Collection	\$8,800	\$10,000
Total 50000 · Garbage	\$113,800	\$128,000
60000 · Professional Team		\$0
60300 Accounting Fees	\$10,000	
60100 · Engineering Fees	\$3,000	\$3,000
60200 · Legal Fees	\$500	\$500
Total 60000 · Professional Team	\$13,500	\$3,500
70000 · Business Equipment		
70500 · Automobile Repairs & Maintenance	\$0	\$0
Total 70000 · Business Equipment	\$0	\$0
80000 · Debt		\$99,700
80850 2017 C/O Debt Service	\$100,000	
80100 · Bad Checks	\$2,500	\$2,000
80500 · IH 35 S Bore Loan	\$27,600	\$0
Total 80000 · Debt	\$130,100	\$101,700
90000 · Drainage		
90100 · Drainage Fee Expense	\$21,000	\$23,000
Total 90000 · Drainage	\$21,000	\$23,000
Total Expense	\$1,074,850	\$1,187,300
Net Income	(\$47,350)	(\$66,400)

Capital Outlays for FY 2019-20

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

Interest & Sinking- 2013 Certificates of Obligation

Debt Levy- Property Taxes	\$130,199
Debt Service Due FY 19-20	(\$130,199)

