

City of Lindsay 2018-2019 Budget Cover

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$24,564.00, WHICH IS A 6.8128 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 \$2,845.32.

THE RECORD VOTE OF EACH MEMBER OF THE CITY COUNCIL OF THE CITY OF LINDSAY IS AS FOLLOWS:

	FAVOR	Against	Abstain
Scott W. Neu, Mayor	<u>✓</u>	_____	_____
Sam Sparkman, Mayor Pro Tem	<u>✓</u>	_____	_____
Glenn Block, Alderman	<u>✓</u>	_____	_____
Jeff Neu, Alderman	<u>✓</u>	_____	_____
Robert Sharp, Alderman	<u>✓</u>	_____	_____
Klay Gilbert, Alderman	<u>✓</u>	_____	_____

THE CITY'S PROPERTY TAX RATE FOR THE PRECEDING BUDGET COMPARED TO THIS YEAR IS AS FOLLOWS:

	2017-2018	2018-2019
PROPERTY TAX RATE	<u>0.486200/\$100</u>	<u>0.486200/\$100</u>
EFFECTIVE TAX RATE	<u>0.427800/\$100</u>	<u>0.458300/\$100</u>
EFFECTIVE OPERATIONS AND MAINTENANCE TAX RATE	<u>0.280700/\$100</u>	<u>0.269700/\$100</u>
ROLLBACK TAX RATE	<u>0.566700/\$100</u>	<u>0.702900/\$100</u>
DEBT RATE	<u>0.200000/\$100</u>	<u>0.216500/\$100</u>

THE TOTAL AMOUNT OF MUNICIPAL DEBT OBLIGATIONS AS OF THE DATE THE BUDGET WAS APPROVED IS \$5,691,562.50.

CITY OF LINDSAY, TEXAS

ORDINANCE NO. 0918-1

AN ORDINANCE OF THE CITY OF LINDSAY, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2018, THROUGH SEPTEMBER 30, 2019, AND PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET.

WHEREAS, the Mayor of the City of Lindsay, Texas, has heretofore filed with the City Secretary a proposed budget for the City covering the fiscal year October 1, 2018 through September 30, 2019;

WHEREAS, the governing body of the City has this date concluded its public hearing on said budget;

WHEREAS, "THE PROPOSED BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$24,564.00 OR 6.8128%, AND OF THAT AMOUNT \$2,845.32 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR";

WHEREAS, "THE PROPOSED BUDGET WILL RAISE \$5,583.00 MORE IN TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE"; and,

WHEREAS, "THE TAX RATE WILL EFFECTIVELY BE LOWERED BY 3.919% PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$11.00."

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LINDSAY, TEXAS:

SECTION 1: That said budget is attached to this ordinance as "Exhibit A, B, C & D" and made an indivisible part hereof for all purposes.

SECTION 2: That said budget attached hereto as "Exhibit A, B, C, & D" is the same budget approved and adopted by the City Council as the official budget for the City for the fiscal year October 1, 2018, through September 30, 2019.

SECTION 3. That the Mayor is authorized to negotiate and execute an Agreement or Contract, consistent with state law and within the Budgetary Limits established by this Ordinance, for the following: City Employee Retirement, Mass Communication Service, Willow Street Bridge Repair, Reserve Police Officer, Reserve Officer Vehicle; Repair and Maintenance of City Water Facilities

SECTION 4: That expenditures during the fiscal year shall be made in accordance with the budget approved by this ordinance unless otherwise authorized by the City Council.

SECTION 5: That the necessity for making and approving a budget for the fiscal year as required by the laws of the State of Texas, creates an urgency and an emergency and requires that this ordinance shall take effect from and after its passage, as the law in such cases provides.


DULY PASSED by affirmative Recorded Vote of the City Council of the City of Lindsay, Texas, on this the 10th day of September, 2018.


Recorded Vote

	For	Against	Abstain
Scott W. Neu, Mayor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sam Sparkman, Mayor Pro Tem	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Glenn Block, Alderman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jeff Neu, Alderman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Robert Sharp, Alderman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Klay Gilbert, Alderman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ATTEST:

APPROVED:


Betsy Fleitman
City Secretary


Scott W. Neu
Mayor

CITY OF LINDSAY
GENERAL OPERATING
FINAL BUDGET

Exhibit A

ACCOUNT		2018-2019	
		BUDGET	
INCOME ACCOUNTS			
1	1 Tax Revenue Accounts		
	a. Property Tax (M&O)	\$213,632.00	0.269700/\$100
	b. Property Tax (Debt Service)	\$171,491.00	0.216500/\$100
	c. Sales Tax	\$193,000.00	included telecommunication funds ✓
	d. Franchise fees	\$45,000.00	
	e. Franchise Fee (WC) - Street/Roads	\$19,359.00	
	f. Hotel/Motel Tax - Restricted Funds	\$10,000.00	
2	g. Liquor Tax	\$3,000.00	
3	2 Municipal Court Fees	\$2,500.00	
3	Income from Investments		
	a. Interest on CD's	\$500.00	
4	b. Interest on Checking Acct.	\$20,000.00	
5	4 Beverage Licenses	\$1,312.08	
6	5 Recreation Fees	\$500.00	
6	Building Permits		
	a. City Fees	\$7,000.00	
7	b. Inspection Service Fees	\$5,000.00	
8	7 Misc. Income	\$0.00	
8	Rollover from Previous Year	\$40,000.00	
	TOTAL INCOME	\$732,294.08	
EXPENSE ACCOUNTS			
2	1 Revenue Fund .166000/\$100 Property Tax-Debt Service	\$131,489.96	97% collection rate .1106 sewer, .0554 water
3	2 Repair & Replacement Fund ¼ sales tax	\$40,000.00	1/3 of sales tax collected 1/3 water & 2/3 sewer
4	3 Time Warrant-Tax Exempt Obligation	\$0.00	Final payment made in August 2018+
4	Payroll		
	a. Full Time (Public Works I & II, City Secretary)	\$57,488.00	City Secretary 100%; Public Works 10% of wages
	b. Part Time (City Clerk I, Maintenance)	\$22,020.00	PW - mowing 100%; City Clerk 25% of wages
5	c. Summer Help	\$0.00	
6	5 Payroll Liabilities	\$15,901.60	
7	6 Employee Health Insurance	\$16,852.85	80% paid by city - 25% of PW; 100% of City Secretary; 25% of Clerk
8	Employee Benefits	\$2,600.00	estimate - 25% city pay, carefile for employees & Fire Dept.
9	7 Police Department Budget	\$106,090.86	per budget submitted by Chief
8	Election Expenses	\$1,200.00	
9	Administration Costs		
	a. Employee Bonds	\$500.00	mayor, two aldermen, city secretary ✓
	b. Office Supplies	\$800.00	
10	c. Training	\$500.00	city secretary
	d. Website Development & Codification Project	\$5,500.00	
10	Insurance		
	a. Liability Insurance	\$893.75	
	b. Property Damage Insurance	\$4,579.81	
	c. Vehicle Insurance		
	i. Auto Property Damage	\$422.00	
11	ii. Auto Liability	\$474.89	
12	d. Worker's Comp.	\$490.00	
13	11 Legal Notices	\$2,000.00	
14	12 Dues & Membership	\$200.00	
15	13 Utilities	\$22,000.00	
16	14 Telephone	\$8,000.00	includes mass communication service
17	15 Postage & Delivery	\$600.00	
16	Contract Labor	\$10,300.00	25% Backhoe cost plus city hall cleaning ✓
17	Computer		
	a. Computer Hardware	\$100.00	
18	b. Computer Software	\$100.00	
19	c. License/Technical Support Fees	\$7,000.00	
20	18 Tax Collection & Assessment Cost	\$7,000.00	
21	19 Business Entertainment	\$1,000.00	
22	20 Miscellaneous Expense	\$5,200.00	mosquito spraying/community entrance sign
21	Maintenance Expense	\$2,114.00	landscape, HVAC, Fire Safety,

CITY OF LINDSAY
GENERAL OPERATING
FINAL BUDGET

Exhibit A

22	Fire Department Budget		
	a. Property Damage Insurance	\$1,144.93	
	b. Telephone	\$820.00	
	c. Utilities	\$5,000.00	
	d. Vehicle Operating Expense	\$1,000.00	
	e. Vehicle Insurance		
	i. Auto Liability	\$1,899.00	
	ii. Auto Property Damage	\$1,144.93	
23	f. Worker's Comp Insurance	\$834.00	
24	g. Miscellaneous - Fire Dept. Expense	\$200.00	
25	23 CO 2014- Principal Payment - General	\$22,117.00	15 years 3.0% - 3.5%
26	CO 2014 Interest Payment - General	\$18,001.19	15 years 3.0% - 3.5%
24	Municipal Court Fees to Police Vehicle Fund	\$250.00	10% of Fines Collected
25	Municipal Court Fees Paid to State	\$1,500.00	
26	Municipal Court Expenses		
27	a. Wages		
	i. Judge	\$4,800.00	
	ii. Clerk	\$0.00	
	b. Training	\$500.00	
27	Professional Fees		
	a. Accountant Services	\$5,000.00	
	b. Building Inspection Services	\$5,000.00	
28	c. Consulting Fees	\$15,600.00	
29	d. Legal Fees	\$15,000.00	
30	e. Engineering Fees	\$36,000.00	
31	f. Surveyor Fees	\$4,000.00	
32	g. Financial Advisor Fees	\$300.00	
28	Filing Fees	\$1,000.00	
33	29 Disaster Preparedness Project	\$500.00	
30	Street Repairs	\$55,000.00	includes Willow Street Bridge Repair
31	Street Sign Maintenance	\$4,500.00	
34	32 Street Improvements	\$36,495.31	economic development
33	City Improvements		
	a. Keep Lindsay Beautiful	\$2,500.00	
	b. Park Improvements	\$1,000.00	
34	Drainage System Expense	\$0.00	
36	35 Vehicle Operating Expense		
	a. Motor Vehicle Fuel	\$1,500.00	
	b. Oil & Lubricants	\$300.00	
37	c. Vehicle Service	\$1,500.00	
	d. Vehicle Operating Expense Other	\$500.00	
36	Parks & Recreation		
	a. Maintenance & Repair	\$4,170.00	includes tennis court repair - city cost
	b. Mowing	\$0.00	
37	Tourism - Park Project	\$9,800.00	tourism funds available \$45,823.79
	TOTAL EXPENSES	\$732,294.08	
	BUDGET OVER/SHORT	\$ -	

CITY OF LINDSAY
WATER DEPARTMENT
FINAL BUDGET

Exhibit B

ACCOUNT	2018-2019 BUDGET	
INCOME ACCOUNTS		
1 Water Sales	\$220,000.00	
2 Franchise Fees (IESI) (Water)	\$5,000.00	
3 Property Tax Revenue (Dedicated)	\$43,882.79	.055400/\$100 Debt Service
4 Sales Tax Revenue (dedicated)	\$13,111.00	1/3 of 1/3 of sales tax collected
5 Finance Charge Collected	\$4,500.00	
6 Interest on CDs (Water)	\$0.00	
7 Water Tapping Fees	\$6,000.00	
8 Water Meter Installation	\$3,000.00	
9 Miscellaneous Income (Water)	\$200.00	
10 Reserve Water & Sewer Funds	\$126,372.32	Waterline Monies remaining from CO 2014
11 Rollover from previous year	\$40,000.00	Carry Over in Account on 9/30/2018
TOTAL INCOME	\$462,066.11	
EXPENSE ACCOUNTS		
1 Payroll		
a. Full Time	\$20,217.60	Public Works - 30% of 90%
b. Part Time	\$10,530.00	Clerk 50% of 75%
2 Payroll Taxes	\$6,149.52	
3 Employee Insurance		
a. Health Insurance	\$7,944.90	50% of Clerk; 30% of PW
b. Worker's Comp	\$1,412.00	
4 Professional Fees		
a. Accounting Fees	\$5,000.00	
b. Legal Fees	\$5,000.00	
c. Consulting Fees	\$15,600.00	
d. Engineering Fees	\$8,500.00	
e. Financial Advisor Fees	\$250.00	
f. Surveyor Fees	\$300.00	
5 Computers Expenses		
a. Computer Hardware	\$500.00	
b. Computer Software	\$500.00	
c. License/Technical Support Fees	\$2,500.00	
6 Office Operations		
a. Office Supplies	\$1,000.00	
b. Postage	\$1,200.00	
c. Website Development & Codification Project	\$5,500.00	
7 Vehicle Fuel	\$1,500.00	
8 Water System Expenses		
a. GUTA - Texoma Water Rights	\$39,238.68	11 years
b. GUTA - Texoma Water Rights M&O	\$2,500.00	
c. Utilities	\$24,000.00	
d. Telephone	\$3,060.00	public works telephones
e. General Obligation Bonds 2014-Principal	\$8,257.50	15 Years
f. General Obligation Bonds 2014-Interest	\$6,720.69	15 Years
g. Travel	\$400.00	
h. Vehicle Liability Insurance	\$237.42	
i. Vehicle Property Damage Insurance	\$237.42	
j. General Liability Insurance	\$800.25	
k. Property Damage Insurance	\$2,862.40	
l. Water Well Maintenance/Repair & Upgrades	\$63,710.00	includes refurbish of elevated + annual maintenance contract
m. Water Line & Water Meter Maintenance/Repair	\$61,000.00	complete water looping project on 82
n. Water Department General Maintenance	\$500.00	
o. Dues & Membership	\$1,000.00	
p. Licenses & Permits	\$2,000.00	
q. Water System Planning & Mapping Update	\$25,000.00	Water Study
r. North Texas Ground Water Conservation District Fees	\$5,500.00	
s. Water System Testing & Lab Expenses	\$3,000.00	
t. Contract Labor	\$24,000.00	Backhoe :2/3 of 75%; relief for one weekend per month
u. Water Line Extension	\$93,937.73	economic development
9 Water Miscellaneous Expenses	\$500.00	
TOTAL EXPENSES	\$462,066.11	
TOTAL PROFIT/LOSS \$ -		

CITY OF LINDSAY
POLICE DEPARTMENT
FINAL BUDGET

Exhibit C

ACCOUNT	2018-2019 BUDGET
INCOME ACCOUNTS	
1 City Contribution	\$106,090.86
2 Grants	
a. Grants, Training	\$700.00
b. Grants, Communication & Reports	\$0.00
3 Court Fines	10% fund transfer
4 Other	
5 Reserve	
TOTAL INCOME	\$106,790.86
EXPENSE ACCOUNTS	
1 Payroll	
a. Full Time Employees	\$54,075.00 5% increase as discussed at hiring. To take effect November 21st
b. Part Time Employees	\$0.00 Reserve Officer not paid employee
2 Payroll Liabilities	
a. Payroll Taxes	\$10,815.00
b. Employee Retirement	\$1,800.00 5% match of wages (Jimmy is 3%)
3 Dues & Subscriptions	\$1,500.00 New dues and memberships for new chief
Evidence	
a. Investigative Supplies	\$800.00
b. Transcribed Tapes	\$0.00
c. Other Evidence Cost	\$0.00
4 Computer	
a. Computer Hardware	\$250.00 MDT Add Computer to Old Car - 1 time cost
b. Computer Software	\$200.00 MDT Add Computer to Old Car - 1 time cost
c. License/Technical Support Fees	\$1,100.00 Software Licenses for two (2) vehicles
5 Insurance	
a. Vehicle Insurance	
i. Auto Property Damage	\$422.00 2nd car already included
ii. Auto Liability	\$474.86 2nd car already included
b. Health Insurance	\$9,174.00 80% to be paid by city
c. Workers Comp Insurance	\$2,335.00 Jimmy & 2 Reserve Officers
d. General Liability Insurance	\$640.00 Jimmy & 2 Reserve Officers
6 Ammunition (Practice/Duty)	\$700.00 Jimmy & 2 Reserve Officers
7 Miscellaneous Expense	\$200.00
8 Postage & Delivery	\$50.00
9 Public Relations	\$125.00 "Give Away" items for children
10 Supplies, Business	\$250.00
11 Training	\$650.00 Several New Chief training courses required by law
12 Telephone	\$1,800.00
13 Uniforms	\$630.00
14 Police Equipment	\$4,500.00 \$1,200.00 plus - 2 bullet proof vests (\$1500 ea) -For Reserves
15 Vehicle Expense	one body camera for reserve(s)
a. Vehicle Fuel	\$1,650.00 Fuel Price Increase
b. Vehicle Service	\$1,100.00
c. Vehicle Equipment	\$1,250.00
d. Used Reserve Patrol Vehicle	\$10,000.00 to purchase a patrol vehicle for reserve officer(s) to drive
16 Animal Control	\$200.00
17 Omni Base	\$100.00
18 Court Fines to Vehicle Fund	10% fund transfer
TOTAL EXPENSES	\$106,790.86
BUDGET OVER/SHORT	\$0.00

CITY OF LINDSAY
SEWER DEPARTMENT
FINAL BUDGET

Exhibit D

ACCOUNT	2018-2019 BUDGET	
INCOME ACCOUNTS		
1 Sewer Service Charge	\$300,000.00	
2 Franchise Fees (IESI)	\$10,000.00	
3 Property Tax Revenue (Dedicated)	\$87,607.16	110600/\$100 from Debt Service
4 Sales Tax Revenue (Dedicated)	\$28,000.00	2/3 of 1/3 of sales tax collected
5 Sewer Tapping Fees	\$12,000.00	
6 Miscellaneous Income	\$200.00	
7 General Obligation Bonds 2017	\$0.00	
8 Reserve Water & Sewer Funds	\$1,581,041.98	remaining from CO 2018 + 55,000.00
9 Rollover from Previous Year	\$80,000.00	Carry Over in Account on 9/30/2018
TOTAL INCOME	\$2,098,849.14	
ACCOUNT		
EXPENSE ACCOUNTS		
1 Payroll		
a. Full Time	\$47,174.40	
b. Part Time	\$10,530.00	
2 Payroll Taxes	\$11,540.88	
3 Employee Insurance		
a. Health Insurance	\$13,723.05	50% of Clerk; 70% of PW
b. Worker's Comp	\$2,823.00	
4 Professional Fees		
a. Accounting Fees	\$5,000.00	
b. Legal Fees	\$5,000.00	
c. Consulting Fees	\$15,600.00	
d. Engineering Fees	\$5,000.00	
e. Surveyor Fees	\$300.00	
f. Financial Advisor	\$500.00	
5 Computers Expenses		
a. Computer Hardware	\$500.00	
b. Computer Software	\$500.00	
c. License/Technical Support Fees	\$2,500.00	
6 Office Operations		
a. Office Supplies	\$1,000.00	
b. Postage	\$1,200.00	
c. Website Development & Codification Project	\$5,500.00	
7 Vehicle Fuel	\$2,000.00	
8 Sewer Department Expenses		
a. 2013 WWTP General Obligation Bond Payment-Pr	\$25,000.00	4.0%/4.5% (14 Years)
b. 2013 WWTP General Obligation Bond Payment-Int	\$21,775.00	4.0%/4.5% (14 Years)
c. 2014 WWTP General Obligation Bond Payment-Pr	\$14,625.00	2.0%/3.0%/4.0% (15 Years)
d. 2014 WWTP General Obligation Bond Payment-Int	\$11,903.12	2.0%/3.0%/4.0% (15 Years)
e. 2017 WWTP General Obligation Bond Payment-Pr	\$40,000.00	4.06% (27 years)
f. 2017 WWTP General Obligation Bond Payment-Int	\$81,000.00	4.06% (27 years)
g. Utilities		
h. Telephone	\$500.00	
i. Contract Labor	\$15,000.00	Backhoe : 1/3 of 75%; relief for one weekend per month
j. Travel	\$400.00	
k. Vehicle Liability Insurance	\$237.43	
l. Vehicle Property Damage Insurance	\$211.00	
m. General Liability Insurance	\$1,300.00	
n. Property Damage Insurance	\$3,434.86	
o. Dues & Memberships	\$500.00	
p. Licenses & Permits	\$2,000.00	
q. Sewer Line Expansion	\$416,700.45	economic development
r. Sewer Plant Maintenance & Repair	\$25,000.00	\$6719.86 for UV maintenance contract
s. Sewer Line Maintenance & Repair	\$20,000.00	reline manholes-estimate
t. Sewer Choke Repair/Clean-out	\$500.00	
u. Sludge Removal	\$30,000.00	
v. Sewer System Planning, Engineering, & Map Upd	\$22,000.00	WWTP Expansion Planning
w. Sewer System Testing & Lab Expenses	\$8,000.00	
9 Water & Sewer Miscellaneous Expenses	\$500.00	
10 Wastewater Treatment System Projects	\$1,227,870.95	
TOTAL EXPENSES	\$2,098,849.14	
TOTAL PROFIT/LOSS \$ -		