

Everman

Fiscal Year 2019-2020

Budget Cover Page

August 20, 2019

This budget will raise more revenue from property taxes than last year's budget by an amount of \$142,355, which is a 6.93 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 \$8,917.

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

FOR:	Ray Richardson	Susan Mackey
	Judy Sellers	Kelly Denison
	Miriam Davila	
AGAINST:	Johnnie Allen	
PRESENT and not voting:		
ABSENT:	Linda Sanders	

Property Tax Rate Comparison

	2019-2020	2018-2019
Property Tax Rate:	\$1.085713/100	\$1.113943/100
Effective Tax Rate:	\$0.993940/100	\$1.139850/100
Effective Maintenance & Operations Tax Rate:	\$0.928233/100	\$0.941182/100
Rollback Tax Rate:	\$1.085713/100	\$1.113943/100
Debt Rate:	\$0.083222/100	\$0.097467/100

Total debt obligation for Everman secured by property taxes: \$1,890,000

NOTICE OF 2019 TAX YEAR PROPOSED PROPERTY TAX RATE FOR EVERMAN

A tax rate of \$1.085713 per \$100 valuation has been proposed for adoption by the governing body of Everman. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of Everman proposes to use revenue attributable to the tax rate increase for the purpose of to update City vehicle fleet and to replace outdated machinery.

PROPOSED TAX RATE	\$1.085713 per \$100
PRECEDING YEAR'S TAX RATE	\$1.113943 per \$100
EFFECTIVE TAX RATE	\$0.993940 per \$100
ROLLBACK TAX RATE	\$1.085713 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for Everman from the same properties in both the 2018 tax year and the 2019 tax year.

The rollback tax rate is the highest tax rate that Everman may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

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

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

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

Wendy Burgess
Tax assessor-collector
100 E. Weatherford St. Fort Worth, TX 76196
817-884-1526
ssmoore@tarrantcounty.com

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: August 6, 2019 at 06-30 PM at 212 N Race Street, Everman, TX 76140.

Second Hearing: August 20, 2019 at 06-30 PM at 212 N Race Street, Everman, TX 76140.

ORDINANCE 735

AN ORDINANCE ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE BUDGET YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020 APPROVING BUDGET FIGURES FOR FISCAL YEAR 2020; PROVIDING FOR THE FILING OF THE BUDGET AS REQUIRED BY STATE LAW; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Everman, (hereinafter referred to as the "City"), is a Home Rule municipality located in Tarrant County, created in accordance with the provisions of Chapter 6 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the City Manager of the City submitted a budget proposal to the City Council prior to the beginning of the fiscal year, and in said budget proposal set forth the estimated revenues and expenditures; and

WHEREAS, the City Manager of the City has filed with the City Secretary a budget outlining all proposed expenditures of the Government of the City for the fiscal year beginning October 1, 2019 and ending September 30, 2020, (hereinafter referred as the "Budget") and

WHEREAS, the Budget, a copy of which is attached hereto as Exhibit "A" and incorporated herein for all purposes, specifically sets forth each of the various projects for which appropriations are delineated, and the estimated amount of money carried in the Budget for each of such projects; and

WHEREAS, the budget has been filed with the City Secretary for at least thirty (30) days before the date the City Council makes its tax levy for the fiscal year and such Budget has been available for inspection by any taxpayer; and

WHEREAS, the public notice of a public hearing on the proposed Budget, stating the date, time, place and subject matter of said public hearing, was given as required by the laws of the State of Texas; and

WHEREAS, such public hearing was held on August 6, 2019 and August 20, 2019, prior approval of such date being hereby ratified and confirmed by the City Council, and those wishing to speak on the Budget were heard; and

WHEREAS, the City Council has studied the Budget and listened to the comments of the taxpayers at the public hearing held therefore and has determined that the Budget attached hereto is in the best interest of the City and that same should be approved and adopted.

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

SECTION 1. All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. The Budget as set forth in Exhibit "A", of the revenue of the City and the expenses of conducting the affairs thereof for the ensuing fiscal year beginning October 1, 2019, and ending September 30, 2020, as modified by the City Council, be, and the same is, in all things adopted and approved as the Budget of the City of Everman for the fiscal year beginning October 1, 2019 and ending September 30, 2020, and there is hereby appropriated from the funds indicated therein such sums for the projects, operations, activities, purchases and other expenditures proposed in the Budget.

SECTION 3. The City Manager shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, with the City Secretary. The City Manager shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, and any amendments thereto, in the office of the County Clerk of Tarrant County, Texas as required by State law.

SECTION 4. That the revised figures, prepared and submitted by the City Manager for the 2019/2020 Budget, be, and the same are hereby, in all things, approved and appropriated, and any necessary transfers between accounts and departments are hereby authorized, approved and appropriated.

SECTION 5. Any and all ordinances, resolutions, rules, regulations, policies or provisions in conflict with the provisions of this ordinance are hereby repealed and rescinded to the extent to conflict therewith.

SECTION 6. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 7. That this ordinance be in full force and effect from and after its adoption.

PASSED AND APPROVED IN OPEN SESSION OF THE CITY COUNCIL OF THE CITY OF EVERMAN, TEXAS ON THE 20th DAY OF August, 2019.

APPROVED:

Ray Richardson
Mayor

ATTEST:

Mindi Parks
City Secretary

August 20, 2019

Mayor and City Council
City of Everman
212 N Race Street
Everman, Texas 76140

Honorable Mayor and City Council:

The Everman City Budget for the fiscal year 2019-2020 is hereinafter submitted in accordance with State Law and the City Charter. This Budget will commence on October 1, 2019 and continue through September 30, 2020.

The proposed budget before you is balanced and based on a \$1.085713 property tax rate. The projected ad valorem tax revenue, excluding collections of past-due taxes, is \$2,195,613 with \$168,298 allocated to Debt Service and \$2,027,315 allocated to General Fund. The projected increase in General Fund 2019 ad valorem tax collections is \$142,355 over projected 2018 collections.

Cash Position:

The City's cash position projection for fiscal year-end 2019 is \$2,317,627. This 2020 Budget, as presented, will reduce that cash position to about \$2,161,195.

Current Performance and Budget Comparisons:

While the current year has presented us with some unexpected challenges, like a large number of water main breaks, failure of a well-site pump, vandalism in our parks, and the loss of Michael Box's firm guiding hand, we are continuing to move toward more efficient processing. We have automated the link between our Police systems and our Court systems, adopted a Court of Record, made progress toward a digitalization of our documentation, modernized our vehicle fleet system, and improved our automation link between our various City buildings. As we continue to modernize our processes we will realize efficiencies that will result in cost reductions and revenue enhancements

The 2020 General Fund Budget shows a net contribution to reserves of over \$44,000. The Directors are committed to improving on this target by improving cost management and focusing on revenue enhancement opportunities. The 2020 Water Fund Budget shows a reduction in the Fund Reserve of \$32,174. This includes budgeted depreciation of \$268,400 and does not include the pay down of \$185,696 in long-term debt principal. This budget contributes \$50,530 to the

Water Fund cash reserve. We expect to exceed the results of this conservative Water Fund Budget.

The 2020 budget includes a merit increase target of 5% for all employees. Additionally, the Health Care Insurance is projected at a 15% increase (as recommended by Wellsprings); we will not know the new rates until October or November. There is a 5% increase in the 2020 budget for the Fort Worth Water/Wastewater contract due to an increase in measured suspended solids; pushing the current monthly invoice to over \$56,000 from a previous average of \$54,000.

The 2020 Capital Expenditure budget includes; (1) \$140,000 continuation of the Streets Project in the 2013 Bond Fund (2) \$150,000 in EDC funding of Splash Pad Repair, Fire Hydrant replacement and City Parks Upgrades, (3) \$86,350 in Emergency Services spending on protective gear, specialty weapons, medical equipment and technology improvements, and (4) \$202,000 implementation of the new Enterprise Fleet Management project.

Significant Changes in this Year's Budget:

General Fund:

Revenues: Property tax collections are budgeted to increase by \$142,355 due to higher appraisal values, even though the property tax rate will decrease by 2.823 cents per \$100 of value. Sales tax revenue is budgeted 18% lower than last year due to the 2019 failure to recognize the expected increase from new retail businesses. The Admin Overhead allocation has been increased by \$54,000, with corresponding to payment for Water Fund vehicles in the new fleet arrangement. The increased 2019 Court fines budget was exceeded and the 2020 budget has been increased by 25% over the 2019 budget due to the expected benefit of being a Court of Record.

Expenditures:

Administration: The Admin Contingency budget was reduced from \$30,000 to \$5,000. The salary and budget has been reduced due to expected change in City Manager. The overall is reduced by 13.6%.

City Secretary: This department was increased 35.9% primarily due to the increase in salary and the inclusion of Health Insurance for the City Secretary.

Finance: This budget is increased by \$37,642. Most of this increase is \$28,000 increase in the expected City TIF contribution. There is a \$6,300 increase in TML property insurance expected from our need vehicle fleet. Professional Services was increased because of continued use of technical services to implement technical changes. Salaries and benefits are expected to be down slightly due to replacement of the Finance Director, partially offset by the promotion of Jennifer Nateros to Human Resource Director. Overall up 9.4%.

City Council: Remove 6 Stones from the Budget and reduced the Awards Budget from \$6,000 to \$1,600. Overall down 75.5%.

The total for all Administrative Budgets is decreased by 1.6%.

Street Department: The budget for this department is increased by 2.4% primarily based on salary increases.

Parks Department: The budget for parks has an increase of \$5,146 primarily due to salary increases.

Police Department: Police department budget is increased 7.6%, primarily due to the salary and benefit adjustments, additional protective equipment and computer services and system maintenances. The new fleet additions for Police are budgeted in the Crime Control Fund.

Maintenance Garage: This budget is decreased by about \$15,000 and the purpose of this department has been changed. There will no longer be a maintenance garage, Charlie Daggs has retired. Vehicle Maintenance is part of the Enterprise Fleet Contract. Routine maintenance like oil changes is covered. Repair type maintenance will be paid from this department but will be minimal on new vehicles. The lease-purchase payments and the after-market add-ons for the White Fleet (Public Works) will be paid in this department. The cost for Water vehicles will be recovered by General Fund from the Water Fund via the monthly Admin Allocation.

This department's budget is 8.9% lower than last year.

Emergency Medical Service: The 10.5% budget reduction in this department is directly related to the \$50,000 reduction in Capital Expenditures. Last year purchase of Ambulance vs this year purchase of additional medical equipment.

Fire Department: This budget has a 100.2% increase over previous year primarily from the approved Volunteer Firefighter Compensation program added for \$65,000. However, there is a significant increase of \$38,000 in Capital Expenditures for Protective Gear.

Community Center: Added cleaning contract to the budget.

Municipal Court: Moving to Court of Record increases the expenses for Judges due to arraignment by an attorney judge. Increase overall 15.9%. Revenue benefits should more than cover these costs.

Code: Reduction in Professional Services offsets salary budget increase. Down 7.4%.

Library: Overall decrease of 5.9% primarily salary related.

Animal Control: Overall down 1.6%.

Overall the total Expenditure Budget request for General Fund is up 3.0% versus 2019; \$4,387,231 versus \$4,259,285.

Water Fund:

Revenues: Water Sales and Sewer Fees for 2019 are falling short of expectations. Water Sales are projected to be 6% below budget and Sewer Fees 10%. While the new meters are reading more accurately and we have lowered the lost water numbers, citizens have become more conservative in the use of water. That is a great thing for the environment but hurts the Water Fund finances. The rate increases in May 2019 only had a partial year impact and these increases are not consumption sensitive. The 2020 revenue budget was not changed from 2019 because there is an expectation that the full year of the rate increase will meet those revenue levels. An additional 2.5% increase in the Water and Sewer base rates is expected to be required by May 2020. The Texas Water Development Board will probably make the loan for line repairs contingent on that increase.

Expenditures: Reducing the meter reading time adds 8 to 10 man-days to the available water system maintenance effort. Catching problems early reduces the overall cost in system maintenance and reduces the expense related to the fee charged by Trinity Groundwater for pumped volume.

Total Water Fund expenditures for 2020 are budgeted for a 6.5% increase. The Fort Worth wastewater budget was increased by 5%, the Admin Allocation to the Water Fund increase by \$54,000 due to the Fleet Costs being assumed by General Fund and Salary and Benefits increased by a little over \$17,000.

Other Funds:

The EDC Budget has been approved by the EDC Board with recommendations to increase the budget for Capital Expenditures for Parks and Water Infrastructure improvements by \$150,000. Incentives were correspondingly reduced by \$80,000 and the Big Project by \$10,000.

We have budgeted \$46,809 in equipment lease in the Crime Control Fund to cover the lease of 6 new Police vehicles under the Enterprise Lease program. An additional \$65,047 is budgeted for after-market add-ons for these vehicles in the Capital Expenditure account.

The 2013 Bond Fund Budget includes \$119,415 in Street Repair. This is the remaining balance in the Bond Street Fund. The remaining two streets are expected to be done in the fall of 2019.

Summary:

Cash reserves must be a primary focus of this budget in both the General Fund and the Water Fund. General Fund is providing cash to the Water Fund while we continue to work on rates and collections. The Directors will do their part to conserve and the Council must be aware and prepared to implement water rate adjustments as needed.

Respectfully,

Michael Gunderson
City Manager

2019 Planning Calendar

Everman

Date: 07/25/2019 03:51 PM

Date	Activity
April-May	Mailing of notices of appraised value by chief appraiser.
April 30	The chief appraiser prepares and certifies to the tax assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
May 15	Deadline for submitting appraisal records to ARB.
July 20* (Aug. 30)	Deadline for ARB to approve appraisal records.
July 25	Deadline for chief appraiser to certify rolls to taxing units.
July 25, 2019	Certification of anticipated collection rate by collector.
July 25, 2019	Calculation of effective and rollback tax rates.
July 30, 2019	Submission of effective and rollback tax rates to governing body.
July 26, 2019	72-hour notice for meeting (<i>Open Meetings Notice</i>).
July 30, 2019	Meeting of governing body to discuss tax rate; if proposed rate tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearing. Publish Public Hearing notice in Newspaper.
August 2, 2019	72-hour notice for public hearing (<i>Open Meetings Notice</i>) Deliver Proposed Budget to City Secretary for Public Review purposes
August 6, 2019	Hold Public hearing to review Property Tax Rate and discussions for Final Budget Numbers.
August 13, 2019	Regular Council Meeting; Distribute Budget Books to Council and City Secretary.
August 16, 2019	72-hour notice for meeting at which governing body will ratify tax rate and adopt the 2020 Budget(<i>Open Meetings Notice</i>)
August 20, 2019	(1) Second public hearing on the Tax Rate (may not be earlier than 3 days after first public hearing); (2) Ratify Property Tax Rate. Meeting is 3 to 14 days after second public hearing. (3) Adopt 2020 Budget; Record Vote on Budget Ordinance
August 21, 2019	Publish the Notice of Property Tax Rates by September 1 or the 30th day after the first date that the taxing unit has received each applicable certified appraisal roll. Notice must also be posted on the municipality's website.
August 22, 2019	Deliver Tax Rate to the County. Finalize digital form of Budget for Publication on the website.

*Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day

**CITY OF EVERMAN
CASH POSITION**

As of August 9, 2019

Budgeted Change in Cash

FUND	Acct#	Consolidated Checking	Investments	Change	End Balance 8/9/2019	Year End 2019		Year End 2020	
						Projected Cash Change Aug-Sept	Projected YE Cash Fiscal 2019	Budgeted Cash Change Aug-Sept	Projected YE Cash Fiscal 2020
General									
Operating Cash	01-1000	-68,052		133,005	64,953	-54,953	10,000	0	10,000
Purchased CDs	01-1150		0	0	0	0	0	0	0
Operation & Investment	01-1178		836,734	-263,002	573,732	43,386	617,118	44,052	661,170
General Fund Total					638,685	-11,567	627,118	44,052	671,170
Water/Sewer Fund (Water Sales)									
Operating Cash	02-1000	-134,917		-166,973	-301,890	110,267	-191,623	50,157	-141,466
Reserve for Water Deps	02-1111		9,088	19	9,107	103	9,210	81	9,291
Debt Service LT Note	02-1131		83,271	174	83,444	56	83,500	250	83,750
Operation & Investment	02-1178		1,001	2	1,003	26	1,029	41	1,070
Water/Sewer Fund Total			0		-208,335	110,451	-97,884	50,529	-47,355
Debt Service (Prop Tax)									
Operating Cash	03-1000	21,989		0	21,989	2,111	24,100	-19,000	5,100
Operation & Investment	03-1110		15,464	32	15,496	0	15,496	19,000	34,496
Debt Service Total			0		37,486	2,111	39,597	0	39,597
2013 Bond (Bond Issue)									
Operating Cash	32-1000	124,725		1	124,726	0	124,726	-124,726	0
Operation & Investment	32-1111		0	0	0	0	0	0	0
2013 Bond					124,726	0	124,726	-124,726	0
Restricted Special Rev Funds									
4B Sales Tax (EDC)	25-1000	8,963		8,631	17,594	-12,100	5,494	0	5,494
(General Sales Tax .50%)	25-1111		911,979	1,902	913,880	6,100	919,980	-151,671	768,309
4B Sales Tax (Crime)	30-1000	7,801		4,423	12,224	0	12,224	0	12,224
(Specific Sales Tax .25%)	30-1111		97,286	203	97,489	5,950	103,439	-70,356	33,083
4A Sales Tax Street	29-1000	9,745		3,158	12,903	0	12,903	0	12,903
(General Sales Tax .25%)	29-1111		466,455	973	467,427	4,195	471,622	20,340	491,962
TIF Dist #1 (Cnty/Hosp)	26-1000	31,104			31,104	0	31,104	0	31,104
Cnty/Hosp/city Contributor	26-1111		66,056	138	66,193	0	66,193	75,900	142,093
TCOLE Donations	07-1113	1,111			1,111	0	1,111	-500	611
Total Restricted Special Rev Funds					1,619,926	4,145	1,624,071	-126,287	1,497,784
Totals By Location					2,212,487	105,140	2,317,627	-156,432	2,161,195

2019 ADOPTED PROPERTY TAX RATE

	2019 Appraisal		2018 Appraisal	
TAXABLE VALUE	202,227,769	July 2019 Certification	184,323,465	Final 2018 Certification
Divided by 100	2,022,278		1,843,235	

	2019 Effective Tax Rate	2019 Adopted Tax Rate	2018 Prior Tax Rate	2019 Roll Back Tax Rate
Rate Per \$100	0.99394	1.085713	1.113943	1.085713
M/O Rate	0.910718	1.002491	1.016476	1.002491
I/S Rate	0.083222	0.083222	0.097467	0.083222
Total Tax Rate	0.99394	1.085713	1.15863	1.085713
General Fund	1,841,725	2,027,315	1,873,604	2,027,315
Debt Service Fund	168,298	168,298	179,655	168,298
Total M/O & I/S Fund	2,010,023	2,195,613	2,053,258	2,195,613
Increase in General Fund	-31,879	\$153,711		\$153,711

2019 AVERAGE HOUSEHOLD TAXABLE VALUE COMPARISON

	Effective Rate	Adopted Rate	2018 Rates	Rollback Rate
Avg Single-Family Residence	82,596	82,596	73,488	82,596
Divided by 100	825.96	825.96	734.88	825.96
Tax Rate per \$100 Value	0.99394	1.085713	1.113943	1.085713
Tax Due	820.95	896.76	818.61	896.76
Percentage Increase	0.29%	9.55%	0.00%	9.55%
Increase in Dollars	\$2.34	\$78.14	\$0.00	\$78.14

The Adopted Rate is for TAD Appraisals done in 2019 for Everman 2020 Fiscal Year Collections

ORDINANCE 734

AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF EVERMAN, TEXAS, FOR THE YEAR 2019 DIRECTING THE ASSESSMENT AND COLLECTION THEREOF; PROVIDING A SEVERABILITY CLAUSE; AND AN EFFECTIVE DATE CLAUSE.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-27.89.

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

Section 1. For the current expense of the City of Everman and for the general improvements of the City and its property, there is hereby levied and ordered to be assessed and collected for the year 2019 on all property situated within the corporate limits of the City limits of the City of Everman, and not exempt from taxation by valid laws, an ad valorem tax rate of 1.085713 cents on the One Hundred (\$100.00) Dollars valuation of such property.

\$ 1.002491 For the purpose of maintenance and operation.

\$ 0.083222 For the purpose of interest and principal.

\$ 1.085713 Total tax rate.

Section 2. That the taxes herein are levied according to law and shall be due and payable on October 1, 2019, and the same shall come delinquent on February 1, 2020. Should any taxpayer fail to make payment before the date of delinquency, the penalty as provided by law shall be assessed until the unpaid taxes and penalties have been satisfied. All prior year delinquent taxes will be used for the purpose of maintenance and operation, provided all debt requirements have been met.

Section 3. In the event any section, sub-section, clause, sentence, or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no means affect any other section, sub-section, clause, sentence, or phrase of this ordinance, but all the rest thereof shall be in full force and effect just as though the section, sub-section, sentence, clause, or phrase so declared or adjudged invalid or unconstitutional was not originally a part thereof.

Section 4. This ordinance shall be in full force and effect from and after its passage and publication as provided by law.

PASSED AND APPROVED IN OPEN SESSION OF THE CITY COUNCIL OF THE CITY OF EVERMAN, TEXAS ON THE 20th DAY OF AUGUST 2019.

Ray Richardson
Mayor

ATTEST:

Mindi Parks
City Secretary

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	General Fund Revenues					
01-5010-00-00	BUDGETED INCR/(DECR) FUND BAL	(56,693)			44,052	Net Increase in Reserve
01-5111-00-00	PROPERTY TAX - CURRENT	(1,731,200)	(1,737,933)	(1,731,200)	(2,027,315)	TNT Calculation
01-5112-00-00	PROPERTY TAX - DELINQUENT	(46,200)	(24,057)	(46,200)	(31,000)	Estimate
01-5113-00-00	PROPERTY TAX PENALTY&INTEREST	(48,000)	(21,951)	(48,000)	(25,100)	Estimate
01-5121-00-00	FRANCHISE FEES	(275,000)	(184,258)	(276,387)	(276,000)	Projected Actual Basis
01-5122-00-00	RIGHT OF WAY FRANCHISE FEES	(50,000)	(27,510)	(41,265)	(41,000)	Projected Actual Basis
01-5123-00-00	BINGO REVENUE TAX	(24,000)	4,673	(20,000)	(20,000)	Projected Actual Basis
01-5124-00-00	MIXED DRINK TAX	(14,000)	(4,930)	(9,859)	(10,000)	Projected Actual Basis
01-5125-00-00	SALES TAX	(425,750)	(228,772)	(348,772)	(349,000)	Projected Actual Basis
01-5211-00-00	AMUSEMENT MACHINE PERMITS	(1,000)	(90)	(200)	(1,000)	Prior Year Budget
01-5220-00-00	ANIMAL ADOPTIONS	(735)	(680)	(1,020)	(1,000)	Projected Actual Basis
01-5221-00-00	ANIMAL CONTROL FEES	(1,050)	(176)	(264)	(1,050)	Prior Year Budget
01-5222-00-00	BUILDING PERMIT FEES	(30,000)	(6,989)	(10,483)	(10,000)	Projected Actual Basis
01-5223-00-00	PLUMBING PERMIT FEES	(8,000)	(6,061)	(9,092)	(9,000)	Projected Actual Basis
01-5224-00-00	ELECTRICAL PERMIT FEES	(5,000)	(4,493)	(6,739)	(7,000)	Projected Actual Basis
01-5225-00-00	ELECTR/MECHAN/PLUMB LICENSE	(5,500)	(2,280)	(3,420)	(3,000)	Projected Actual Basis
01-5227-00-00	ZONING & BOA FEES	(700)	-	-	(700)	Prior Year Budget
01-5228-00-00	LIQUOR LICENSE FEES	(1,600)	(1,325)	(1,325)	(1,600)	Prior Year Budget
01-5234-00-00	RECYCLING FEES	(85,000)	(56,135)	(84,203)	(85,000)	Prior Year Budget
01-5236-00-00	SANITATION FEES	(220,000)	(145,668)	(218,502)	(220,000)	Prior Year Budget
01-5237-00-00	COMMUNITY CENTER FEES	(5,000)	(3,215)	(4,823)	(5,000)	Prior Year Budget
01-5238-00-00	PARK - BALL FIELD FEES	(2,000)	(375)	(563)	(2,000)	Prior Year Budget
01-5239-00-00	PAVILLION RENTAL FEES	(2,000)	(790)	(1,185)	(2,000)	Prior Year Budget
01-5240-00-00	COMMERCIAL INSPECTION FEE	(250)	(135)	(203)	(250)	Prior Year Budget
01-5250-00-00	SECURITY ALARM FEE	(6,000)	(2,483)	(3,724)	(4,000)	Projected Actual Basis
01-5321-00-00	COUNTY RUNS - FIRE	(84,000)	(65,100)	(87,150)	(84,000)	Prior Year Budget
01-5322-00-00	COUNTY RUNS - EMS	(70,000)	(65,425)	(82,425)	(70,000)	Prior Year Budget
01-5323-00-00	AMBULANCE FEES- INSURANCE	(200,000)	(101,950)	(152,925)	(200,000)	Prior Year Budget
01-5326-00-00	POLICE DONATIONS	(3,000)	(3,000)	(3,000)	(3,000)	Projected Actual Basis
01-5330-00-00	ANIMAL CONTROL DONATIONS	-	(105)	(105)	-	Prior Year Budget
01-5503-00-00	UNIFORM TRAFFIC - CITY	(1,050)	(822)	(1,234)	(1,000)	Projected Actual Basis
01-5504-00-00	COURT TECH FEE-RESTRICTED	(2,625)	(1,900)	(2,850)	(3,000)	Projected Actual Basis

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
01-5505-00-00	COURT SECURITY FEE-RESTRICTED	(1,890)	(1,425)	(2,138)	(2,000)	Projected Actual Basis
01-5506-00-00	TIME PY JUD EFF-NON-RESTRICTED	(525)	(355)	(532)	(1,000)	Projected Actual Basis
01-5508-00-00	JUD SUPPORT-CT TECH FEE-CITY	(525)	(280)	(420)	(525)	Prior Year Budget
01-5511-00-00	COURT FINES AND FEES	(110,250)	(75,147)	(112,721)	(138,000)	court of record change
01-5512-00-00	PD FEES	(105)	(242)	(363)	(105)	Prior Year Budget
01-5516-00-00	LABOR LIENS RECOVERY	(14,780)	(11,780)	(11,780)	(14,780)	Prior Year Budget
01-5602-00-00	VENDING/PAY PHN COMMISSIONS	-	(142)	(142)	-	Prior Year Budget
01-5603-00-00	GARAGE SALE PERMITS	(2,500)	(1,195)	(1,793)	(2,500)	Prior Year Budget
01-5611-00-00	INVESTMENT INCOME	(25,000)	(16,784)	(25,176)	(25,000)	Projected Actual Basis
01-5616-00-00	OIL & GAS REVENUE	(8,000)	(6,560)	(9,840)	(10,000)	Projected Actual Basis
01-5618-00-00	MISCELLANEOUS	-	(12,017)	(12,017)	-	Prior Year Budget
01-5621-00-00	INSURANCE PROCEEDS	-	(8,155)	(8,155)	-	Prior Year Budget
01-5700-00-00	TRANSFER W/S ADMIN. OVERHEAD	(343,000)	(228,667)	(343,000)	(397,000)	Increased for vehicles
01-5718-00-00	INTER GOVERNMENTAL REVENUE	(195,000)	(111,471)	(167,207)	(195,000)	Prior Year Budget
01-5810-00-00	PROCEEDS FROM LOAN/GRANTS	(152,358)	(59,825)	(59,825)	(152,358)	Prior Year Budget
	Total Revenues	(4,259,286)		(3,952,224)	(4,387,231)	4.0%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	City Administration					
01-6001-11-00	SALARIES	141,764	93,924	140,887	127,583	From REEX.ss Spreadsheet
01-6007-11-00	SALARIES OVERTIME	500	74	110	500	From REEX.ss Spreadsheet
01-6008-11-00	FICA	10,984	7,127	10,690	9,854	From REEX.ss Spreadsheet
01-6009-11-00	TMRS	14,067	9,305	13,957	12,550	From REEX.ss Spreadsheet
01-6010-11-00	WORKERS COMP	434	295	443	390	From REEX.ss Spreadsheet
01-6011-11-00	UNEMPLOYMENT	270	60	90	180	From REEX.ss Spreadsheet
01-6012-11-00	HEALTH INSURANCE	26,287	14,820	22,230	24,745	From REEX.ss Spreadsheet
01-6013-11-00	DENTAL INSURANCE	916	499	748	860	From REEX.ss Spreadsheet
01-6014-11-00	LIFE INSURANCE	783	510	765	704	From REEX.ss Spreadsheet
01-6015-11-00	LONGEVITY	1,316	1,316	1,316	732	From REEX.ss Spreadsheet
01-6201-11-00	OFFICE SUPPLIES	1,250	453	679	700	Projected Actual Basis
01-6202-11-00	POSTAGE AND FREIGHT	5,000	7,312	10,968	11,000	Projected Actual Basis
01-6209-11-00	JANITORIAL SUPPLIES	3,000	1,163	1,745	1,700	Projected Actual Basis
01-6302-11-00	UTILITY - ELECTRIC	9,000	4,690	7,035	7,000	Projected Actual Basis
01-6303-11-00	UTILITY - TELEPHONE	5,500	4,599	6,899	6,900	Projected Actual Basis
01-6309-11-00	LEGAL SERVICES (REG.)	40,000	18,278	27,416	40,000	Prior Year Budget
01-6311-11-00	OTHER SERVICES	2,500	2,062	3,093	3,100	Projected Actual Basis
01-6320-11-00	AWARDS, BANQUETS,MISC	-	303	303	300	Projected Actual Basis
01-6326-11-00	DUES & MEMBERSHIPS	1,200	709	1,064	1,100	Projected Actual Basis
01-6327-11-00	TRAVEL & SCHOOLS	1,200	-	-	1,200	Prior Year Budget
01-6353-11-00	PROFESSIONAL SERVICES	1,500	-	-	1,500	Prior Year Budget
01-6405-11-00	BUILDING MAINTENANCE	2,500	1,330	1,994	2,000	Projected Actual Basis
01-6503-11-00	MINOR EQUIPMENT	500	57	85	100	Projected Actual Basis
01-6514-11-00	CONTINGENCY RESERVE	30,000	2,375	3,563	5,000	Adjd Actual
	Total Expenditures	300,471		256,081	259,699	-13.6%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	City Secretary					
01-6001-11-01	SALARIES	43,610	37,879	56,819	57,750	From REEX.ss Spreadsheet
01-6008-11-01	FICA	3,385	2,862	4,294	4,471	From REEX.ss Spreadsheet
01-6009-11-01	TMRS	4,335	3,755	5,632	5,693	From REEX.ss Spreadsheet
01-6010-11-01	WORKERS COMP	133	119	179	177	From REEX.ss Spreadsheet
01-6011-11-01	UNEMPLOYMENT	135	24	36	90	From REEX.ss Spreadsheet
01-6012-11-01	HEALTH INSURANCE	-	43	65	12,372	From REEX.ss Spreadsheet
01-6013-11-01	DENTAL INSURANCE	-	250	375	430	From REEX.ss Spreadsheet
01-6014-11-01	LIFE INSURANCE	242	165	247	319	From REEX.ss Spreadsheet
01-6015-11-01	LONGEVITY	640	584	584	688	From REEX.ss Spreadsheet
01-6201-11-01	OFFICE SUPPLIES	750	1,212	1,818	1,800	Projected Actual Basis
01-6203-11-01	ADVERTISING & PUBLISHING	6,000	1,187	1,781	1,800	Projected Actual Basis
01-6320-11-01	AWARDS, BANQUETS,MISC	-	2,053	2,053	2,100	Projected Actual Basis
01-6326-11-01	DUES, MEMBERSHIP	1,000	340	340	300	Projected Actual Basis
01-6327-11-01	TRAVEL & SCHOOLS	2,000	1,145	1,145	2,000	Prior Year Budget
01-6332-11-01	ELECTION EXPENSE	11,105	11,126	11,126	11,105	Prior Year Budget
01-6351-11-01	CODIFICATION	2,500	275	413	3,500	Prior Yr plus incr
01-6399-11-01	JANITORIAL SERVICE	4,800	2,303	3,454	4,800	Prior Year Budget
01-6503-11-01	MINOR EQUIPMENT	-	231	231	200	Projected Actual Basis
	Total Expenditures	80,635		90,591	109,595	35.9%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	Finance Department					
01-6001-11-02	SALARIES	118,532	76,245	114,368	117,000	From REEX.ss Spreadsheet
01-6007-11-02	SALARIES OVERTIME	500	1,057	1,585	500	From REEX.ss Spreadsheet
01-6008-11-02	FICA	9,133	5,760	8,640	9,003	From REEX.ss Spreadsheet
01-6009-11-02	TMRS	11,696	7,601	11,401	11,465	From REEX.ss Spreadsheet
01-6010-11-02	WORKERS COMP	363	240	360	358	From REEX.ss Spreadsheet
01-6011-11-02	UNEMPLOYMENT	270	49	74	180	From REEX.ss Spreadsheet
01-6012-11-02	HEALTH INSURANCE	26,287	14,820	22,230	24,745	From REEX.ss Spreadsheet
01-6013-11-02	DENTAL INSURANCE	916	499	748	860	From REEX.ss Spreadsheet
01-6014-11-02	LIFE INSURANCE	654	262	393	646	From REEX.ss Spreadsheet
01-6015-11-02	LONGEVITY	548	548	548	384	From REEX.ss Spreadsheet
01-6201-11-02	OFFICE SUPPLIES	2,500	1,940	2,910	2,900	Projected Actual Basis
01-6204-11-02	MISCELLANEOUS	250	380	570	600	Projected Actual Basis
01-6304-11-02	INSURANCE PROPERTY & LIABILITY	60,000	50,659	66,293	66,300	Projected Actual Basis
01-6305-11-02	CITY TIF CONTRIBUTION	47,000	46,924	46,924	75,000	Projected Actual Basis
01-6306-11-02	TAX COLLECTIONS NBR ACCTS	6,000	7,172	7,172	7,200	Projected Actual Basis
01-6307-11-02	TAD PROP TAX CTY	11,000	10,718	10,718	10,700	Projected Actual Basis
01-6308-11-02	AUDIT EXPENSE	60,000	49,800	60,000	60,000	Prior Year Budget
01-6325-11-02	BANK CHARGES	3,000	1,696	2,544	2,500	Projected Actual Basis
01-6326-11-02	DUES, MEMBERSHIP	250	75	113	100	Projected Actual Basis
01-6327-11-02	TRAVEL & SCHOOLS	2,500	2,507	2,507	2,500	Projected Actual Basis
01-6341-11-02	POSTAGE METER CONTRACT & MAINT	1,500	967	1,450	1,500	Projected Actual Basis
01-6353-11-02	PROFESSIONAL SERVICES	7,500	9,048	13,572	13,600	Projected Actual Basis
01-6402-11-02	COMPUTER PROGRAM & M/A (34%)	32,000	26,638	26,638	32,000	Prior Year Budget
01-6503-11-02	MINOR EQUIPMENT	-	19	19	-	Projected Actual Basis
	Total Expenditures	402,399		401,776	440,041	9.4%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	City Council					
01-6201-11-03	OFFICE SUPPLIES	300	292	439	400	Projected Actual Basis
01-6204-11-03	MISCELLANEOUS	35,000	-	-	-	Removed 6 stones
01-6318-11-03	COUNCIL EXPENSE	4,800	3,200	4,800	4,800	Projected Actual Basis
01-6320-11-03	AWARDS, BANQUETS,MISC	6,000	1,074	1,612	1,600	Projected Actual Basis
01-6326-11-03	DUES, MEMBERSHIP	2,200	-	-	2,200	Projected Actual Basis
01-6327-11-03	TRAVEL & SCHOOLS	3,500	2,405	3,608	3,600	Projected Actual Basis
01-6402-11-03	COMPUTER PROGRAM & M/A	-	75	112	100	Projected Actual Basis
	Total Expenditures	51,800		10,570	12,700	-75.5%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	Street Department					
01-6001-12-00	SALARIES	151,428	98,037	147,055	160,799	From REEX.ss Spreadsheet
01-6007-12-00	SALARIES OVERTIME	1,000	991	1,487	1,000	From REEX.ss Spreadsheet
01-6008-12-00	FICA	11,766	7,509	11,264	12,498	From REEX.ss Spreadsheet
01-6009-12-00	TMRS	15,069	9,798	14,696	15,916	From REEX.ss Spreadsheet
01-6010-12-00	WORKERS COMP	10,853	5,614	8,421	11,525	From REEX.ss Spreadsheet
01-6011-12-00	UNEMPLOYMENT	540	63	94	360	From REEX.ss Spreadsheet
01-6012-12-00	HEALTH INSURANCE	52,573	29,640	44,460	49,489	From REEX.ss Spreadsheet
01-6013-12-00	DENTAL INSURANCE	1,832	998	1,497	1,721	From REEX.ss Spreadsheet
01-6014-12-00	LIFE INSURANCE	836	507	761	888	From REEX.ss Spreadsheet
01-6015-12-00	LONGEVITY	1,380	1,340	1,340	1,572	From REEX.ss Spreadsheet
01-6200-12-00	EMPLOYEE UNIFORMS	1,500	891	1,337	1,300	Projected Actual Basis
01-6204-12-00	MISCELLANEOUS	1,000	1,000	1,500	1,500	Projected Actual Basis
01-6205-12-00	CHEMICAL SUPPLIES	-	23	35	-	Projected Actual Basis
01-6211-12-00	STREET REPAIR SUPPLIES	500	196	293	300	Projected Actual Basis
01-6219-12-00	TRAFFIC CONTROL SUPPLIES	3,000	1,916	2,874	2,900	Projected Actual Basis
01-6302-12-00	UTILITY - ELECTRIC	65,000	37,410	56,116	56,100	Projected Actual Basis
01-6303-12-00	UTILITY-TELEPHONE	1,200	692	1,038	1,000	Projected Actual Basis
01-6326-12-00	DUES, MEMBERSHIP	500	49	74	100	Projected Actual Basis
01-6327-12-00	TRAVEL & SCHOOLS	1,000	25	38	-	Projected Actual Basis
01-6353-12-00	PROFESSIONAL SERV/INSPECTIONS	-	355	533	500	Projected Actual Basis
01-6362-12-00	SANITATION CONTRACT EXPENSE	305,000	210,769	316,153	316,200	Projected Actual Basis
01-6417-12-00	DRAINAGE MAINTENANCE	-	5,286	5,286	5,300	Projected Actual Basis
01-6503-12-00	MINOR EQUIPMENT	-	55	55	100	Projected Actual Basis
	Total Expenditures	625,977		616,406	641,068	2.4%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	Parks Department					
01-6001-13-00	SALARIES	25,225	16,217	24,326	26,492	From REEX.ss Spreadsheet
01-6006-13-00	SALARIES PART TIME	18,260	4,228	6,342	19,165	From REEX.ss Spreadsheet
01-6007-13-00	SALARIES OVERTIME	300	-	-	300	From REEX.ss Spreadsheet
01-6008-13-00	FICA	3,356	1,523	2,285	3,526	From REEX.ss Spreadsheet
01-6009-13-00	TMRS	4,298	1,592	2,388	4,490	From REEX.ss Spreadsheet
01-6010-13-00	WORKERS COMP	1,245	64	95	1,307	From REEX.ss Spreadsheet
01-6011-13-00	UNEMPLOYMENT	270	38	58	180	From REEX.ss Spreadsheet
01-6012-13-00	HEALTH INSURANCE	13,143	7,410	11,115	12,372	From REEX.ss Spreadsheet
01-6013-13-00	DENTAL INSURANCE	458	249	374	430	From REEX.ss Spreadsheet
01-6014-13-00	LIFE INSURANCE	139	88	132	146	From REEX.ss Spreadsheet
01-6015-13-00	LONGEVITY	-	84	84	132	From REEX.ss Spreadsheet
01-6117-13-00	CONTRACT LABOR OTHER	3,000	1,755	2,633	3,000	Prior Year Budget
01-6200-13-00	EMPLOYEE UNIFORMS	600	327	491	500	Projected Actual Basis
01-6201-13-00	OFFICE SUPPLIES	-	10	15	-	Projected Actual Basis
01-6205-13-00	CHEMICAL SUPPLIES	500	1,163	1,745	1,700	Projected Actual Basis
01-6214-13-00	PARK MAINTENANCE SUPPLIES	8,000	7,116	10,674	10,700	Projected Actual Basis
01-6302-13-00	UTILITY - ELECTRIC	21,000	13,618	20,427	20,400	Projected Actual Basis
01-6504-13-00	MAJOR IMPROVEMENTS	-	5,538	8,307	-	Projected Actual Basis
01-6511-13-00	PARK & RECREATION IMPROVE.	-	85	128	100	Projected Actual Basis
	Total Expenditures	99,794		91,617	104,940	5.2%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	Police Department					
01-6001-14-00	SALARIES	880,279	593,655	890,482	964,281	From REEX.ss Spreadsheet
01-6006-14-00	SALARIES PART TIME	7,175	535	802	3,275	From REEX.ss Spreadsheet
01-6007-14-00	SALARIES OVERTIME	30,000	43,402	65,104	30,000	From REEX.ss Spreadsheet
01-6008-14-00	FICA	70,671	47,953	71,930	76,749	From REEX.ss Spreadsheet
01-6009-14-00	TMRS	89,806	62,773	94,160	97,423	From REEX.ss Spreadsheet
01-6010-14-00	WORKERS COMP	24,095	15,097	22,646	26,457	From REEX.ss Spreadsheet
01-6011-14-00	UNEMPLOYMENT	2,538	496	744	1,743	From REEX.ss Spreadsheet
01-6012-14-00	HEALTH INSURANCE	236,579	130,687	196,030	222,702	From REEX.ss Spreadsheet
01-6013-14-00	DENTAL INSURANCE	8,244	4,397	6,596	7,743	From REEX.ss Spreadsheet
01-6014-14-00	LIFE INSURANCE	4,606	2,847	4,270	4,289	From REEX.ss Spreadsheet
01-6015-14-00	LONGEVITY	6,344	5,988	5,988	5,700	From REEX.ss Spreadsheet
01-6200-14-00	EMPLOYEE UNIFORMS	5,000	3,183	4,775	5,500	From Spencer Budget
01-6201-14-00	OFFICE SUPPLIES	5,000	2,354	3,531	5,000	From Spencer Budget
01-6204-14-00	MISCELLANEOUS	4,000	2,315	3,473	4,000	From Spencer Budget
01-6209-14-00	JANITORIAL SUPPLIES	500	698	1,047	750	From Spencer Budget
01-6216-14-00	PRISONER FOOD	500	131	196	500	From Spencer Budget
01-6220-14-00	FIREARMS QUALIFICATIONS	3,000	-	-	3,500	From Spencer Budget
01-6233-14-00	PRISONER/CRIME SCENE SUPPLIES	1,000	891	1,337	1,500	From Spencer Budget
01-6301-14-00	UTILITY - GAS	2,600	1,820	2,729	2,700	Projected Actual Basis
01-6302-14-00	UTILITY - ELECTRIC	7,000	3,363	5,044	5,000	Projected Actual Basis
01-6303-14-00	UTILITY - TELEPHONE	7,000	10,705	16,057	16,100	Projected Actual Basis
01-6326-14-00	DUES & MEMBERSHIPS	400	990	1,485	1,000	From Spencer Budget
01-6327-14-00	TRAVEL, SCHOOLS & TRAINING	5,000	3,403	5,104	6,000	From Spencer Budget
01-6346-14-00	LABORATORY FEES	7,500	6,840	10,260	9,000	From Spencer Budget
01-6352-14-00	SRO EXPENSES INCURRED	-	1,923	2,884	2,900	Projected Actual Basis
01-6353-14-00	PROFESSIONAL SERVICES	8,150	9,177	13,766	10,000	From Spencer Budget
01-6399-14-00	JANITORIAL SERVICE	6,200	2,303	3,454	3,500	Projected Actual Basis
01-6402-14-00	COMPUTER PROGRAM & MAINTENAN	18,000	13,783	20,675	22,500	From Spencer Budget
01-6405-14-00	BUILDING MAINTENANCE	3,500	2,980	4,470	3,500	From Spencer Budget

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
01-6406-14-00	EQUIPMENT MAINTENANCE	3,000	1,904	2,857	3,000	From Spencer Budget
01-6430-14-00	EQUIPMENT LEASE PAYMENT	2,000	1,503	2,254	2,300	Projected Actual Basis
01-6500-14-00	GRANT PURCHASES	-	9,760	9,760	9,800	Projected Actual Basis
01-6501-14-00	OFFICE EQUIPMENT	-	123	184	-	From Spencer Budget
01-6503-14-00	MINOR EQUIPMENT	4,500	3,764	5,646	4,500	From Spencer Budget
01-6509-14-00	Protective Equipment	-	-	-	3,000	From Spencer Budget
01-6902-14-00	EMERGENCY MANAGEMENT	5,000	4,795	4,795	5,000	From Spencer Budget
01-6903-14-00	NOTIFICATION SYSTEM	5,265	5,265	5,265	5,265	From Spencer Budget
	Total Expenditures	1,464,452		1,489,799	1,576,177	7.6%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
Maintenance Department (Added Lease Accounting)						
01-6001-15-00	SALARIES	52,416	34,877	52,315	-	End
01-6007-15-00	SALARIES OVERTIME	500	-	-	-	End
01-6008-15-00	FICA	4,148	2,747	4,120	-	End
01-6009-15-00	TMRS	5,313	3,531	5,297	-	End
01-6010-15-00	WORKERS COMP	1,490	1,042	1,563	-	End
01-6011-15-00	UNEMPLOYMENT	135	22	33	-	End
01-6012-15-00	HEALTH INSURANCE	13,143	7,410	11,115	-	End
01-6013-15-00	DENTAL INSURANCE	458	249	374	-	End
01-6014-15-00	LIFE INSURANCE	289	95	143	-	End
01-6015-15-00	LONGEVITY	1,312	1,312	1,312	-	End
01-6200-15-00	EMPLOYEE UNIFORMS	200	153	230	-	End
01-6201-15-00	OFFICE SUPPLIES	100	-	-	-	End
01-6204-15-00	MISCELLANEOUS	500	-	-	-	End
01-6205-15-00	SHOP TOWEL / FENDER COVERS	-	798	1,197	-	End
01-6206-15-00	GAS, OIL & LUBE	48,000	38,122	57,183	50,000	Adj for Exxon Conv
01-6208-15-00	WELDING SUPPLIES	3,000	1,365	2,048	-	End
01-6209-15-00	JANITORIAL SUPPLIES	200	352	528	-	End
01-6301-15-00	UTILITY - GAS	2,000	1,428	2,143	-	End
01-6302-15-00	UTILITY - ELECTRIC	1,800	700	1,050	-	End
01-6303-15-00	UTILITY - TELEPHONE	200	142	214	-	End
01-6403-15-00	Lease Payment - Autos	-	-	-	89,649	3/4 Enterprise Fleet Pgm
01-6405-15-00	BUILDING MAINTENANCE	1,500	293	439	400	Projected Actual Basis
01-6407-15-00	VEHICLE MAINTENANCE	33,000	32,356	48,534	15,000	Reduction new vehicles
01-6503-15-00	MINOR EQUIPMENT	500	-	-	-	Projected Actual Basis
	Total Expenditures	170,204		189,838	155,049	-8.9%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	EMS Department					
01-6001-17-00	SALARIES	212,599	118,421	177,631	217,710	From REEX.ss Spreadsheet
01-6006-17-00	SALARIES PART TIME	27,120	39,136	58,704	27,120	From REEX.ss Spreadsheet
01-6007-17-00	SALARIES OVERTIME	49,061	26,975	40,463	50,241	From REEX.ss Spreadsheet
01-6008-17-00	FICA	22,170	14,032	21,047	22,616	From REEX.ss Spreadsheet
01-6009-17-00	TMRS	25,736	16,994	25,490	26,160	From REEX.ss Spreadsheet
01-6010-17-00	WORKERS COMP	9,096	6,749	10,124	9,290	From REEX.ss Spreadsheet
01-6011-17-00	UNEMPLOYMENT	1,080	544	816	720	From REEX.ss Spreadsheet
01-6012-17-00	HEALTH INSURANCE	78,860	44,460	66,690	74,234	From REEX.ss Spreadsheet
01-6013-17-00	DENTAL INSURANCE	2,748	1,465	2,198	2,581	From REEX.ss Spreadsheet
01-6014-17-00	LIFE INSURANCE	1,174	584	876	1,202	From REEX.ss Spreadsheet
01-6015-17-00	LONGEVITY	1,020	216	216	560	From REEX.ss Spreadsheet
01-6200-17-00	EMPLOYEE UNIFORMS	2,000	1,296	1,943	2,500	From Spencer Budget
01-6201-17-00	OFFICE SUPPLIES	500	99	149	500	From Spencer Budget
01-6204-17-00	MISCELLANEOUS	1,000	234	350	1,000	From Spencer Budget
01-6217-17-00	MEDICAL SUPPLIES	12,500	7,997	11,996	12,500	From Spencer Budget
01-6230-17-00	CLEANING SUPPLIES	750	362	544	750	From Spencer Budget
01-6237-17-00	OXYGEN SUPPLIES	-	859	1,289	1,300	Projected Actual Basis
01-6303-17-00	UTILITY-TELEPHONE	500	354	531	500	Projected Actual Basis
01-6326-17-00	DUES, MEMBERSHIP, SUBSCRIPTION	1,200	154	231	1,200	From Spencer Budget
01-6327-17-00	TRAVEL & TRAINING	1,000	1,240	1,860	1,500	From Spencer Budget
01-6353-17-00	PROFESSIONAL SVCS/MEDICAL DIR	4,500	4,725	7,088	5,500	From Spencer Budget
01-6370-17-00	BIO WASTE DISPOSAL	750	313	469	750	From Spencer Budget
01-6402-17-00	COMPUTER PROGRAM & M/A	1,000	-	-	1,000	From Spencer Budget
01-6405-17-00	BUILDING MAINTENANCE	-	320	480	500	Projected Actual Basis
01-6406-17-00	EQUIPMENT MAINTENANCE	3,000	804	1,206	3,000	From Spencer Budget
01-6422-17-00	BILLING/COLLECTION EXPENSE	15,000	-	-	-	Projected Actual Basis
01-6503-17-00	MINOR EQUIPMENT	500	635	952	1,000	From Spencer Budget
01-6510-17-00	CAPITAL EXPENDITURES	81,315	81,315	81,315	32,000	From Spencer Budget
	Total Expenditures	556,179		514,656	497,933	-10.5%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	Fire Department					
01-6010-18-00	WORKERS COMP	3,500	4,658	6,987	7,000	Projected Actual Basis
01-6017-18-00	DISABILITY/DEATH	7,000	3,968	5,952	6,000	Projected Actual Basis
01-6117-18-00	Contract Labor - Volunteer Comp				65,000	Proposed Volunteer Comp
01-6200-18-00	UNIFORMS AND CLOTHING EXPENSE	1,500	2,178	3,267	2,500	From Spencer Budget
01-6201-18-00	OFFICE SUPPLIES	1,000	502	752	1,000	From Spencer Budget
01-6204-18-00	MISCELLANEOUS	10,000	11,318	11,318	10,000	From Spencer Budget
01-6207-18-00	MINOR TOOLS	1,000	549	824	1,000	From Spencer Budget
01-6209-18-00	JANITORIAL SUPPLIES	500	362	544	500	From Spencer Budget
01-6301-18-00	UTILITY - GAS	3,800	4,132	6,197	6,200	Projected Actual Basis
01-6302-18-00	UTILITY - ELECTRIC	5,000	2,506	3,759	3,800	Projected Actual Basis
01-6303-18-00	UTILITY - TELEPHONE	1,700	1,626	2,440	2,400	Projected Actual Basis
01-6326-18-00	DUES, MEMBERSHIPS, SUBSCRIPT.	1,500	780	1,170	1,500	From Spencer Budget
01-6327-18-00	TRAVEL, SCHOOLS & TRAINING	1,000	1,103	1,103	1,500	From Spencer Budget
01-6402-18-00	COMPUTER PROGRAM & M/A	1,500	-	-	1,500	From Spencer Budget
01-6404-18-00	COMMUNICATIONS M/A	1,500	1,141	1,712	1,500	From Spencer Budget
01-6405-18-00	BUILDING MAINTENANCE	2,500	3,058	4,588	2,500	From Spencer Budget
01-6406-18-00	EQUIPMENT MAINTENANCE	6,000	2,687	4,031	6,000	From Spencer Budget
01-6500-18-00	GRANT PURCHASES	27,358	27,358	27,358	-	From Spencer Budget
01-6503-18-00	MINOR EQUIPMENT	5,000	2,251	3,376	5,000	From Spencer Budget
01-6510-18-00	CAPITAL EXPENDITURES	-	4,650	4,650	38,000	From Spencer Budget
	Total Expenditures	81,358		90,027	162,900	100.2%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	Annex Budget					
01-6301-19-00	UTILITY - GAS	1,100	757	1,135	1,100	Prior Year Budget
01-6302-19-00	UTILITY - ELECTRIC	1,900	879	1,318	1,900	Prior Year Budget
01-6303-19-00	UTILITY - TELEPHONE	-	48	72	-	Prior Year Budget
01-6399-19-00	JANITORIAL SERVICE	500	2,303	3,454	3,500	Proj Actual
01-6405-19-00	BUILDING MAINTENANCE	2,000	460	690	2,000	Prior Year Budget
01-6504-19-00	MAJOR EQUIPMENT	-	133	199	-	Prior Year Budget
	Total Expenditures	5,500		6,868	8,500	54.5%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	Municipal Court					
01-6001-24-00	SALARIES	39,900	25,875	38,812	41,977	From REEX.ss Spreadsheet
01-6008-24-00	FICA	3,052	1,899	2,848	3,218	From REEX.ss Spreadsheet
01-6009-24-00	TMRS	3,909	2,527	3,791	4,098	From REEX.ss Spreadsheet
01-6010-24-00	WORKERS COMP	122	80	120	128	From REEX.ss Spreadsheet
01-6011-24-00	UNEMPLOYMENT	135	17	25	90	From REEX.ss Spreadsheet
01-6012-24-00	HEALTH INSURANCE	13,143	7,410	11,115	12,372	From REEX.ss Spreadsheet
01-6013-24-00	DENTAL INSURANCE	458	250	375	430	From REEX.ss Spreadsheet
01-6014-24-00	LIFE INSURANCE	220	147	221	232	From REEX.ss Spreadsheet
01-6015-24-00	LONGEVITY	-	-	-	88	From REEX.ss Spreadsheet
01-6201-24-00	OFFICE SUPPLIES	2,000	1,133	1,699	2,000	Prior Year Budget
01-6303-24-00	UTILITY - TELEPHONE	3,000	1,751	2,626	2,600	Projected Actual Basis
01-6309-24-00	LEGAL SERVICE COURT	1,200	2,071	3,107	3,100	Projected Actual Basis
01-6312-24-00	MUNICIIPAL COURT JUDGE	9,000	5,250	7,875	20,000	Projected Actual Basis
01-6313-24-00	MUNICIPAL COURT PROSECUTOR	10,000	3,421	5,131	8,000	Adjusted Actual
01-6326-24-00	DUES, MEMBERSHIP	500	-	-	-	Projected Actual Basis
01-6327-24-00	TRAVEL, SCHOOLS	2,500	2,371	2,371	2,400	Projected Actual Basis
01-6353-24-00	PROFESSIONAL SERVICES	1,500	2,512	3,767	3,800	Projected Actual Basis
01-6503-24-00	MINOR EQUIPMENT	500	720	1,079	1,100	Projected Actual Basis
	Total Expenditures	91,139		84,963	105,634	15.9%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	Code Enforcement					
01-6001-25-00	SALARIES	35,424	23,278	34,917	37,194	From REEX.ss Spreadsheet
01-6007-25-00	SALARIES OVERTIME	300	-	-	300	From REEX.ss Spreadsheet
01-6008-25-00	FICA	2,777	1,825	2,738	2,916	From REEX.ss Spreadsheet
01-6009-25-00	TMRS	3,557	2,329	3,493	3,714	From REEX.ss Spreadsheet
01-6010-25-00	WORKERS' COMP	246	167	251	258	From REEX.ss Spreadsheet
01-6011-25-00	UNEMPLOYMENT	135	15	22	90	From REEX.ss Spreadsheet
01-6012-25-00	HEALTH INSURANCE	13,143	7,410	11,115	12,372	From REEX.ss Spreadsheet
01-6013-25-00	DENTAL INSURANCE	458	249	374	430	From REEX.ss Spreadsheet
01-6014-25-00	LIFE INSURANCE	196	126	189	205	From REEX.ss Spreadsheet
01-6015-25-00	LONGEVITY	580	580	580	628	From REEX.ss Spreadsheet
01-6201-25-00	OFFICE SUPPLIES	1,200	691	1,036	1,000	Projected Actual Basis
01-6205-25-00	ABATEMENT SUPP-DANGEROUS BLDG	1,500	-	-	-	Projected Actual Basis
01-6303-25-00	UTILITY - TELEPHONE	1,600	947	1,421	1,400	Projected Actual Basis
01-6326-25-00	DUES, MEMBERSHIP	1,000	307	461	500	Projected Actual Basis
01-6327-25-00	TRAVEL/SCHOOLS	500	233	350	300	Projected Actual Basis
01-6353-25-00	PROFESSIONAL SERV/INSPECTIONS	16,780	11,680	11,680	11,700	Projected Actual Basis
01-6402-25-00	COMPUTER PROGRAM & M/A	4,000	3,130	4,695	4,700	Projected Actual Basis
01-6503-25-00	MINOR EQUIPMENT	500	-	-	-	Projected Actual Basis
	Total Expenditures	83,896		73,321	77,708	-7.4%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	Library					
01-6001-26-00	SALARIES	28,720	19,113	28,670	30,161	From REEX.ss Spreadsheet
01-6006-26-00	SALARIES PART TIME	71,700	46,168	69,252	63,945	From REEX.ss Spreadsheet
01-6008-26-00	FICA	7,694	4,968	7,452	7,214	From REEX.ss Spreadsheet
01-6009-26-00	TMRS	6,150	3,363	5,045	5,321	From REEX.ss Spreadsheet
01-6010-26-00	WORKERS COMP	376	209	314	352	From REEX.ss Spreadsheet
01-6011-26-00	UNEMPLOYMENT	1,107	349	523	667	From REEX.ss Spreadsheet
01-6012-26-00	HEALTH INSURANCE	13,143	7,410	11,115	12,372	From REEX.ss Spreadsheet
01-6013-26-00	DENTAL INSURANCE	458	249	374	430	From REEX.ss Spreadsheet
01-6014-26-00	LIFE INSURANCE	159	106	159	64	From REEX.ss Spreadsheet
01-6015-26-00	LONGEVITY	152	152	152	200	From REEX.ss Spreadsheet
01-6201-26-00	OFFICE SUPPLIES	2,000	967	1,451	1,500	Projected Actual Basis
01-6204-26-00	MISCELLANEOUS	-	263	395	400	Projected Actual Basis
01-6209-26-00	JANITORIAL SUPPLIES	200	-	-	-	Projected Actual Basis
01-6228-26-00	LIBRARY SUPPLIES	800	122	183	200	Projected Actual Basis
01-6232-26-00	BOOKS	1,500	1,025	1,537	1,500	Projected Actual Basis
01-6302-26-00	UTILITY - ELECTRIC	900	105	157	200	Projected Actual Basis
01-6303-26-00	UTILITY - TELEPHONE	5,000	6,370	9,554	5,100	Projected Actual Basis
01-6326-26-00	DUES, MEMBERSHIP	1,000	910	1,365	1,400	Projected Actual Basis
01-6327-26-00	TRAVEL & TRAINING	500	-	-	-	Projected Actual Basis
01-6399-26-00	JANITORIAL SERVICE	3,400	2,303	3,454	3,500	Projected Actual Basis
01-6402-26-00	COMPUTER PROGRAM & M/A	500	746	1,119	1,100	Projected Actual Basis
01-6405-26-00	BUILDING MAINTENANCE	500	744	1,116	1,100	Projected Actual Basis
01-6406-26-00	EQUIPMENT MAINTENANCE	-	299	449	400	Projected Actual Basis
01-6503-26-00	MINOR EQUIPMENT	500	492	739	700	Projected Actual Basis
	Total Expenditures	146,459		144,575	137,827	-5.9%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	Animal Control Department					
01-6001-28-00	SALARIES	49,202	31,025	46,538	48,223	From REEX.ss Spreadsheet
01-6007-28-00	SALARIES OVERTIME	1,000	1,155	1,733	1,000	From REEX.ss Spreadsheet
01-6008-28-00	FICA	3,855	2,471	3,707	3,784	From REEX.ss Spreadsheet
01-6009-28-00	TMRS	4,937	3,154	4,730	4,819	From REEX.ss Spreadsheet
01-6010-28-00	WORKERS COMP	2,091	1,159	1,738	2,049	From REEX.ss Spreadsheet
01-6011-28-00	UNEMPLOYMENT	270	114	171	180	From REEX.ss Spreadsheet
01-6012-28-00	HEALTH INSURANCE	26,287	14,820	22,230	24,745	From REEX.ss Spreadsheet
01-6013-28-00	DENTAL INSURANCE	916	499	748	860	From REEX.ss Spreadsheet
01-6014-28-00	LIFE INSURANCE	272	198	298	266	From REEX.ss Spreadsheet
01-6015-28-00	LONGEVITY	192	124	124	236	From REEX.ss Spreadsheet
01-6200-28-00	EMPLOYEE UNIFORMS	500	374	560	600	Projected Actual Basis
01-6201-28-00	OFFICE SUPPLIES	250	153	229	200	Projected Actual Basis
01-6215-28-00	ANIMAL CONTROL SUPPLIES	2,000	810	1,214	3,000	Increase need
01-6234-28-00	DRUG SUPPLIES	1,000	333	499	500	Projected Actual Basis
01-6302-28-00	UTILITY - ELECTRIC	250	139	209	200	Projected Actual Basis
01-6303-28-00	UTILITY - TELEPHONE	1,000	514	771	800	Projected Actual Basis
01-6327-28-00	TRAVEL & SCHOOLS	500	420	630	600	Projected Actual Basis
01-6353-28-00	PROFESSIONAL SVCS/VET.	1,000	205	307	300	Projected Actual Basis
01-6402-28-00	COMPUTER PROGRAM & M/A	500	970	1,455	1,500	Projected Actual Basis
01-6405-28-00	BUILDING MAINTENANCE	2,500	2,136	3,204	3,200	Projected Actual Basis
01-6503-28-00	MINOR EQUIPMENT	500	290	435	400	Projected Actual Basis
	Total Expenditures	99,022		91,532	97,461	-1.6%
	Total Expenditures General Fund	4,259,285			4,387,231	3.0%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	Water Department Revenue					
02-5010-00-00	BUDGETED INCR/(DECR) FUND BAL	79,839			(32,174)	Net Reduction in Reserves
02-5432-00-00	WATER SALES	(930,000)	(566,883)	(870,324)	(930,000)	Prior Year Budget
02-5434-00-00	SEWER FEES	(800,000)	(466,525)	(719,788)	(800,000)	Prior Year Budget
02-5435-00-00	SEWER PRE-TREATMENT FEE	(3,000)	(1,557)	(2,336)	(3,000)	Prior Year Budget
02-5436-00-00	PENALTY & RECONNECT FEES	(75,000)	(41,801)	(62,701)	(75,000)	Prior Year Budget
02-5610-00-00	OVER/SHORT	-	49	49	-	Prior Year Budget
02-5615-00-00	INVESTMENT INCOME	(1,000)	(1,513)	(2,269)	(1,000)	Prior Year Budget
02-5617-00-00	INSUFFICIENT CHECK FEES	(1,500)	(483)	(725)	(1,500)	Prior Year Budget
02-5618-00-00	MISCELLANEOUS	-	(3,179)	(3,179)	-	Prior Year Budget
02-5621-00-00	INSURANCE PROCEEDS	(2,300)	(2,238)	(2,238)	(2,300)	Prior Year Budget
	Total Water Revenues	(1,732,961)		(1,663,509)	(1,844,974)	6.5%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	Water Department Field Operations					
02-6001-32-00	SALARIES	150,678	98,218	147,327	165,617	From REEX.ss Spreadsheet
02-6007-32-00	SALARIES OVERTIME	15,000	8,223	12,334	15,000	From REEX.ss Spreadsheet
02-6008-32-00	FICA	12,741	8,136	12,204	13,893	From REEX.ss Spreadsheet
02-6009-32-00	TMRS	16,318	10,477	15,715	17,693	From REEX.ss Spreadsheet
02-6010-32-00	WORKERS COMP	5,830	3,901	5,851	6,408	From REEX.ss Spreadsheet
02-6011-32-00	UNEMPLOYMENT	540	211	317	360	From REEX.ss Spreadsheet
02-6012-32-00	HEALTH INSURANCE	52,573	29,640	44,460	49,489	From REEX.ss Spreadsheet
02-6013-32-00	DENTAL INSURANCE	1,832	998	1,497	1,721	From REEX.ss Spreadsheet
02-6014-32-00	LIFE INSURANCE	832	501	752	914	From REEX.ss Spreadsheet
02-6015-32-00	LONGEVITY	872	872	872	992	From REEX.ss Spreadsheet
02-6200-32-00	EMPLOYEE UNIFORMS	2,000	1,293	1,940	1,900	Projected Actual Basis
02-6201-32-00	OFFICE SUPPLIES	600	194	290	300	Projected Actual Basis
02-6205-32-00	CHEMICAL SUPPLIES	14,000	5,935	8,902	8,900	Projected Actual Basis
02-6221-32-00	FORT WORTH WATER CONTRACT	21,000	14,030	21,045	21,000	Projected Actual Basis
02-6235-32-00	LINES/VALVES/FITTINGS	3,000	5,950	8,925	8,900	Projected Actual Basis
02-6302-32-00	UTILITY - ELECTRIC	75,000	34,122	51,184	51,200	Projected Actual Basis
02-6303-32-00	UTILITY-TELEPHONE	3,500	3,049	4,574	4,600	Projected Actual Basis
02-6326-32-00	DUES, MEMBERSHIP	500	235	353	400	Projected Actual Basis
02-6327-32-00	TRAVEL & SCHOOLS	1,500	348	522	500	Projected Actual Basis
02-6346-32-00	LABORATORY FEES	4,000	1,120	1,680	1,700	Projected Actual Basis
02-6353-32-00	PROFESSIONAL SERVICES	35,000	18,600	27,900	27,900	Projected Actual Basis
02-6402-32-00	COMPUTER PROGRAM & M/A	1,000	-	-	-	Projected Actual Basis
02-6408-32-00	STREET MAINTENANCE	5,000	5,037	5,037	5,000	Projected Actual Basis
02-6412-32-00	WATER METER/HYDRANT MAINT.	1,500	1,353	2,029	2,000	Projected Actual Basis
02-6415-32-00	WATER WELL MAINTENANCE	25,000	5,698	8,548	8,500	Projected Actual Basis
02-6503-32-00	MINOR EQUIPMENT	7,300	1,994	2,991	3,000	Projected Actual Basis
02-6510-32-00	CAPITAL EXPENDITURES	-	4,358	6,536	-	Projected Actual Basis
02-6515-32-00	WATER METERS & HYDRANTS	10,000	11,245	11,245	11,200	Projected Actual Basis
02-6530-32-00	STATE FEES	20,000	15,755	26,755	26,800	Projected Actual Basis
02-6708-32-00	DEPRECIATION EXPENSE	200,000	131,895	263,789	263,800	Projected Actual Basis
	Total Expenditures	687,116		695,572	719,688	4.7%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
Water Department Collections and Customer Service						
02-6001-32-01	SALARIES	49,046	32,031	48,047	52,062	From REEX.ss Spreadsheet
02-6007-32-01	SALARIES OVERTIME	1,250	228	342	1,250	From REEX.ss Spreadsheet
02-6008-32-01	FICA	3,863	2,413	3,619	4,104	From REEX.ss Spreadsheet
02-6009-32-01	TMRS	4,948	3,170	4,756	5,227	From REEX.ss Spreadsheet
02-6010-32-01	WORKERS COMP	150	100	151	159	From REEX.ss Spreadsheet
02-6011-32-01	UNEMPLOYMENT	270	21	31	180	From REEX.ss Spreadsheet
02-6012-32-01	HEALTH INSURANCE	26,287	14,820	22,230	24,745	From REEX.ss Spreadsheet
02-6013-32-01	DENTAL INSURANCE	916	499	748	860	From REEX.ss Spreadsheet
02-6014-32-01	LIFE INSURANCE	271	173	260	287	From REEX.ss Spreadsheet
02-6015-32-01	LONGEVITY	204	204	204	340	From REEX.ss Spreadsheet
02-6201-32-01	OFFICE SUPPLIES	2,000	815	1,222	1,200	Projected Actual Basis
02-6303-32-01	UTILITY-TELEPHONE	3,000	1,751	2,626	2,600	Projected Actual Basis
02-6327-32-01	TRAVEL & SCHOOLS	1,000	70	105	100	Projected Actual Basis
02-6333-32-01	W/S ADMIN. OVERHEAD EXPENSE	240,000	160,000	240,000	294,000	Increased for vehicles
02-6336-32-01	BILL PRINT	15,500	8,842	13,263	13,300	Projected Actual Basis
02-6363-32-01	PROFESSIONAL SERVICES	1,000	130	195	200	Projected Actual Basis
02-6402-32-01	COMPUTER PROGRAM & M/A (66%)	3,000	1,942	2,913	2,900	Projected Actual Basis
02-6422-32-01	COLLECTION EXPENSE	300	357	536	500	Projected Actual Basis
02-6503-32-01	MINOR EQUIPMENT	500	1,060	1,589	1,600	Projected Actual Basis
	Total Expenditures	353,505		342,836	405,616	14.7%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
Water Fund Sewer Department						
02-6205-33-00	CHEMICAL SUPPLIES	2,000	776	1,164	1,200	Projected Actual Basis
02-6235-33-00	LINES/VALVES/FITTINGS	5,000	-	-	5,000	Prior Year Budget
02-6334-33-00	WASTEWATER TREATMENT	650,000	345,254	651,254	683,800	Projected Actual Basis
02-6346-33-00	LABORATORY FEES	1,000	-	-	1,000	Prior Year Budget
02-6410-33-00	SEWER MAINTENANCE	2,000	-	-	2,000	Prior Year Budget
02-6708-33-00	DEPRECIATION EXPENSE	4,500	2,302	4,603	4,600	Projected Actual Basis
	Total Expenditures	664,500		657,021	697,600	5.0%
Water Fund Debt Service						
02-6711-51-00	PAYING AGENT EXPENSE	300	-	-	300	From Nextera Financing WS
02-6712-51-00	2007 BOND INTEREST EXPENSE	6,563	4,036	6,563	2,250	From 2016 Bond Pymt WS
02-6721-51-00	INTEREST EXPENSE LT NOTES	20,977	-	20,977	19,521	From Nextera Financing WS
	Total Expenditures	27,840		27,540	22,071	-20.7%
	Total Expenditures Water Fund	1,732,961			1,844,974	6.5%

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	Debt Service Fund					
03-5010-00-00	BUDGETED INCR/(DECR) FUND BAL	150	-	-	-	No Change in Cash
03-5111-00-00	PROPERTY TAX CURRENT	(166,000)	(166,651)	(166,000)	(168,000)	Prior Year Budget
03-5611-00-00	INVESTMENT INCOME	(150)	(333)	(500)	(300)	Prior Year Budget
03-6355-41-00	BOND INTEREST EXPENSE	60,600	30,825	60,600	57,900	From 2016 Bond Pymt WS
03-6702-41-00	2013 BOND PRINCIPAL PAYMENT	105,000	105,000	105,000	110,000	From 2016 Bond Pymt WS
03-6711-41-00	PAYING AGENT EXPENSE	400	200	400	400	From 2016 Bond Pymt WS
	Net (Revenue)/Expenditure	-		(500)	-	

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	TCOLE Budget					
07-5010-00-00	BUDGETED INCR/(DECR) FUND BAL	(1,000)	-	-	(500)	Budgeted decrease in Cash
07-5718-00-00	INTERGOVERNMENTAL REVENUE	(2,000)	(1,883)	(1,883)	(1,000)	Prior Year Budget
07-6327-00-00	TCOLE TRAINING PD	3,000	-	3,000	1,500	Prior Year Budget
	Net (Revenue)/Expenditure	-		1,117	-	

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
Economic Development Budget						
25-5010-00-00	BUDGETED INCR/(DECR) FUND BAL	(80,336)	-	-	(163,171)	Budgeted decrease in Cash
25-5125-00-00	4B SALES TAX REVENUE	(179,687)	(114,387)	(171,580)	(175,000)	Projected Actual Basis
25-5611-00-00	INVESTMENT INCOME	(18,342)	(14,489)	(21,733)	(17,000)	Projected Actual Basis
25-6001-00-00	SALARIES ADMINISTRATIVE	80,990	51,917	77,875	85,040	From REEX.ss Spreadsheet
25-6008-00-00	FICA	6,213	3,964	5,947	6,526	From REEX.ss Spreadsheet
25-6009-00-00	TMRS	7,957	5,091	7,637	8,311	From REEX.ss Spreadsheet
25-6010-00-00	WORKERS COMP	248	162	242	260	From REEX.ss Spreadsheet
25-6011-00-00	UNEMPLOYMENT	135	33	50	90	From REEX.ss Spreadsheet
25-6012-00-00	HEALTH INSURANCE	13,143	7,410	11,115	12,372	From REEX.ss Spreadsheet
25-6013-00-00	DENTAL INSURANCE	458	249	374	430	From REEX.ss Spreadsheet
25-6014-00-00	LIFE INSURANCE	447	281	421	469	From REEX.ss Spreadsheet
25-6015-00-00	LONGEVITY	224	224	224	272	From REEX.ss Spreadsheet
25-6201-00-00	OFFICE SUPPLIES	500	-	-	500	Prior Year Budget
25-6303-00-00	UTILITIES TELEPHONE	1,050	685	1,027	1,000	Projected Actual Basis
25-6326-00-00	DUES, MEMBERSHIPS	1,000	500	750	800	Projected Actual Basis
25-6327-00-00	TRAVEL & SCHOOLS	1,500	2,249	3,373	3,400	Projected Actual Basis
25-6336-00-00	ADMINISTRATIVE COSTS	44,000	29,333	44,000	44,000	Projected Actual Basis
25-6502-00-00	INCENTIVES	100,000	20,000	30,000	20,000	Projected Actual Basis
25-6503-00-00	MINOR EQUIPMENT	500	153	230	200	Projected Actual Basis
25-6507-00-00	BIG PROJECT	20,000	-	-	10,000	Projected Actual Basis
25-6510-00-00	Capital Expenditure Parks&Water Sys				161,500	Splash Pad, Parks Water Projects
	Net (Revenue)/Expenditure	-		(10,047)	0	

City of Everman 2019-2020 Budget

Account Number	Description	Budget for 2019	Oct-May Actual	Projected Year-end 2019 Balances	Budget for 2020	Budget Basis Percent Increase/(Decrease)
	TIF Fund Budget					
26-5010-00-00	BUDGETED INCR/(DECR) FUND BAL	49,075	-	-	75,900	Budgeted increase in Cash
26-5611-00-00	INVESTMENT INCOME	(100)	(611)	(917)	(900)	Projected Actual Basis
26-5718-00-00	INTERGOVERNMENTAL REVENUE	(48,975)	(60,373)	(60,373)	(75,000)	Projected Actual Basis
	Net (Revenue)/Expenditure	-		(61,290)	-	
	Street Fund Budget					
29-5010-00-00	BUDGETED INCR/(DECR) FUND BAL	19,348	-	-	20,340	Budgeted increase in Cash
29-5130-00-00	STREET IMPROVEMENT REV	(89,843)	(57,193)	(85,790)	(85,000)	Projected Actual Basis
29-5611-00-00	INVESTMENT INCOME	(6,665)	(7,230)	(10,845)	(7,500)	Projected Actual Basis
29-6336-00-00	ADMINISTRATIVE COSTS	29,500	19,667	29,500	29,500	Projected Actual Basis
29-6408-00-00	STREET MAINTENANCE	40,000	15,932	23,898	35,000	Projected Actual Basis
29-6510-00-00	CAPITAL EXPENDITURES	7,660	7,660	7,660	7,660	Prior Year Budget
	Net (Revenue)/Expenditure	-		(35,576)	-	
	Crime Control Budget					
30-5010-00-00	BUDGETED INCR/(DECR) FUND BAL	35,424	-	-	(70,356)	Budgeted decrease in Cash
30-5130-00-00	CRIME CONTROL DISTRICT REVENUE	(69,174)	(50,858)	(76,286)	(75,000)	Projected Actual Basis
30-5611-00-00	INVESTMENT INCOME	(250)	(1,179)	(1,769)	(500)	Adj for Spend down
30-6326-00-00	DUES, MEMBERSHIPS	2,000	-	-	2,000	Prior Year Budget
30-6327-00-00	TRAINING	2,500	-	-	2,500	Prior Year Budget
30-6336-00-00	ADMINISTRATIVE COSTS	29,500	19,667	29,500	29,500	Projected Actual Basis
30-6430-00-00	Equipment Lease Payment	-	-	-	46,809	Lease PD Veh
30-6510-00-00	Capital Expenditure	-	-	-	65,047	Upfront Cost PD Veh
	Net (Revenue)/Expenditure	-		(48,555)	-	
	2013 Bond Fund					
32-5010-00-00	BUDGETED INCR/(DECR) FUND BAL	(250,000)	-	-	(119,415)	
32-6710-00-00	STREET EXPENDITURES	250,000	-	130,585	119,415	Final Streets Rebuild
	Net (Revenue)/Expenditure	-		130,585	-	

CITY OF EVERMAN
2020-2024 CAPITAL IMPROVEMENT PLAN
SUMMARY BY DEPARTMENT

	2020	2021	2022	2023	2024
ADMINISTRATION					
City Hall Bldg Imp Replace Air Conditioners					\$ 15,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 15,000
CITY SECRETARY					
Digital Document Retention System		\$ 100,000	\$ 11,000	\$ 12,000	\$ 13,000
Total	\$ -	\$ 100,000	\$ 11,000	\$ 12,000	\$ 13,000
FINANCE					
Total	\$ -	\$ -	\$ -	\$ -	\$ -
STREET					
Rebuild Streets	\$ 140,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Total	\$ 140,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
PARK					
Parking Lot resurfacing Annex				\$ 15,000	
Splash Pad Repairs	\$ 47,000				
Pittman Park parking lot complete pave			\$ 20,000		
Pittman Park Walking Path Resurface				\$ 5,000	
Ballfield Fence		\$ 5,000			
Total	\$ 47,000	\$ 5,000	\$ 20,000	\$ 20,000	\$ -
POLICE					
Patrol Vehicle Replacement Blue Fleet	\$ 103,315	\$ 108,366	\$ 99,369	\$ 108,184	\$ 93,836
Computers and Technology	\$ 5,250	\$ 3,500	\$ 5,500	\$ 4,000	\$ 20,000
Communications	\$ 5,100	\$ 5,100	\$ 5,100	\$ 30,000	\$ 5,100
Protective Equipment	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Specialty Weapons	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Total	\$ 119,665	\$ 121,966	\$ 114,969	\$ 147,184	\$ 123,936
MAINTENANCE					
Vehicle Replacement White Fleet	\$ 89,649	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total	\$ 89,649	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
EMS					
Life Pak 15 Cardiac Monitor	\$ 19,000	\$ 20,000	\$ 4,000		
Medical Compression Device	\$ 13,000				
Ambulance			\$ 90,000		\$ 215,000
FIRE DEPARTMENT					
Personal Protective Equipment Bunker Gear	\$ 38,000				
Fire Apparatus		\$ 120,000	\$ 40,000	\$ 450,000	
Fire Hall Rebuild/Remodel					
Rescue Equipment		\$ 21,000		\$ 5,000	
SCBA Equipment		\$ 25,000	\$ 25,000		\$ 18,000
Total for EMS and Fire	\$ 70,000	\$ 186,000	\$ 159,000	\$ 455,000	\$ 233,000

**CITY OF EVERMAN
2020-2024 CAPITAL IMPROVEMENT PLAN**

COMMUNITY CENTER					
Building Expansion					
Parking Lot resurfacing					
MUNICIPAL COURT					
CODE ENFORCEMENT					
Zoning Upgrade					
Total	\$ -	\$ -	\$ -	\$ -	\$ -
LIBRARY					
ANIMAL CONTROL FACILITY					
Parking Lot Expansion		\$ 25,000			
Facility Expansion			\$ 250,000		
Electrical Backup Generator		\$ 50,000			
Total	\$ -	\$ 75,000	\$ 250,000	\$ -	\$ -
WATER ADMINISTRATION					
WATER/SEWER OPERATIONS					
Fire Hydrants Replacement	\$ 12,000	\$ 13,000	\$ 14,000	\$ 14,000	\$ 14,000
Track Hoe with Trailer		\$ 60,000			
Generator for Shelby Well Lot			\$ 120,000		
Ground Storage Tank for PD Well Lot				\$ 150,000	
Additional Booster Pump at Columbine					\$ 10,000
Water Line Replacement TWDB Loan Pymts		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total	\$ 12,000	\$ 173,000	\$ 234,000	\$ 264,000	\$ 124,000
TOTALS	\$ 478,314	\$ 835,966	\$ 963,969	\$ 1,073,184	\$ 683,936