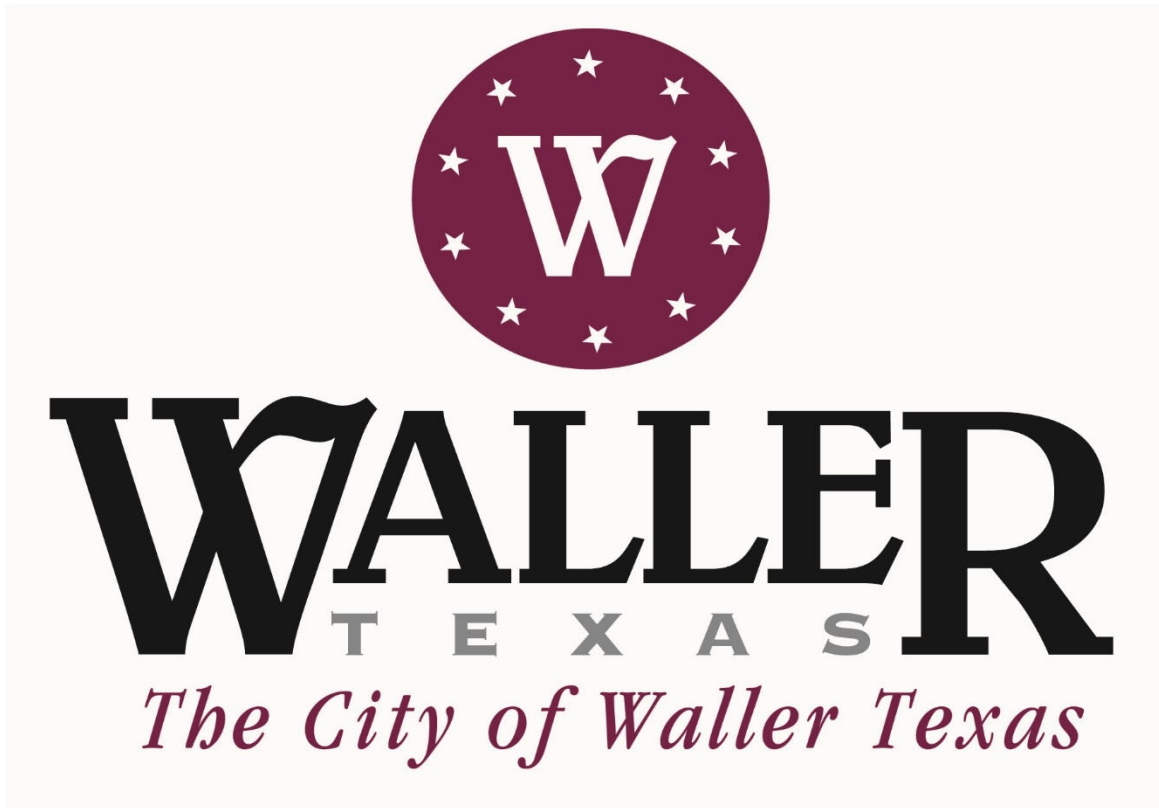


CITY OF WALLER



**FY 2019-2020
ADOPTED BUDGET**



**Fiscal Year October 1, 2019 – September 30, 2020
Operating Budget**

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

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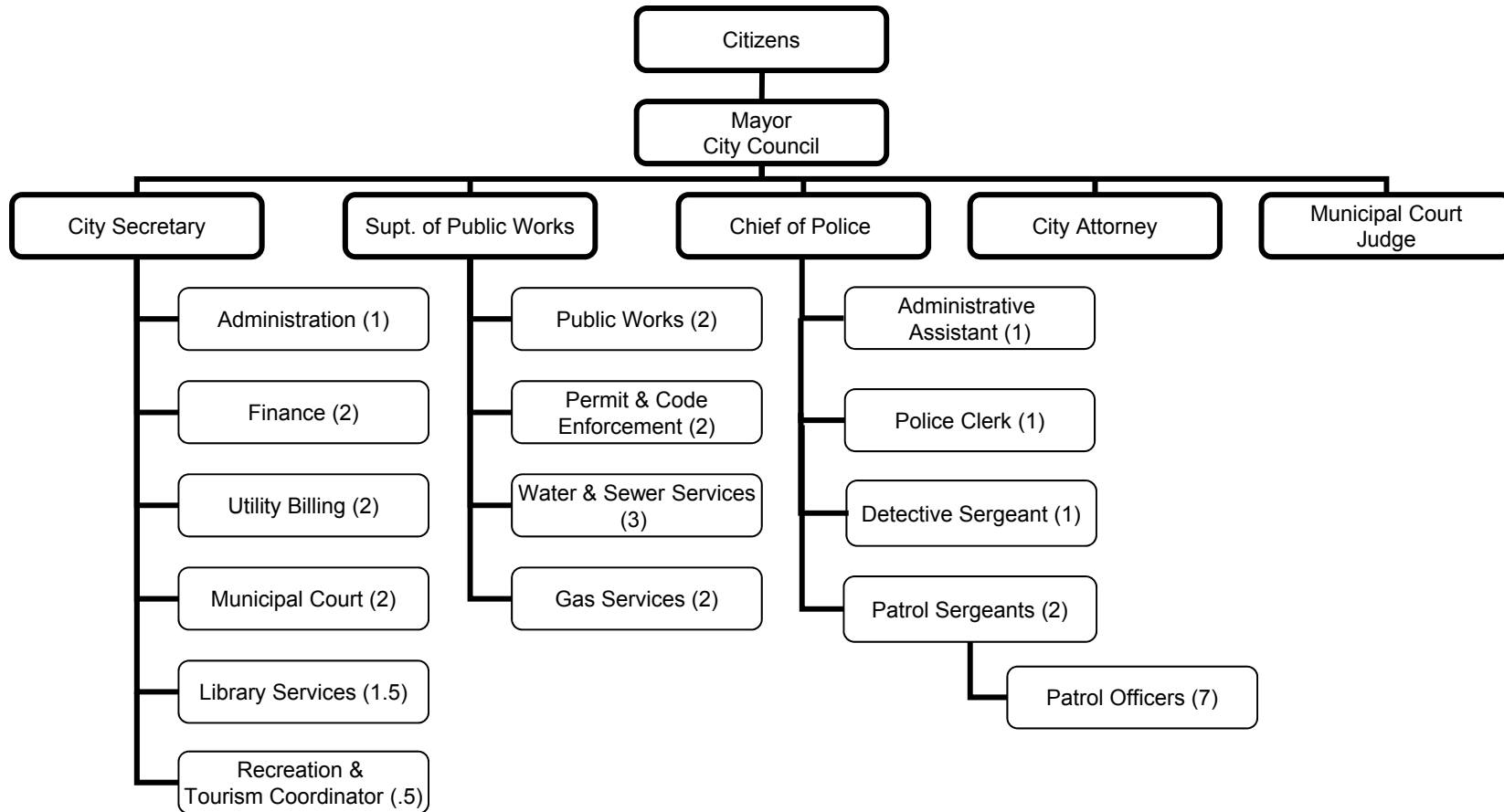
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Organizational Chart City of Waller 2019 - 2020



City of Waller

Fiscal Year 2019-2020

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$78,289, which is a 4.38 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 \$80,499.

City Council Record Vote

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

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

AGAINST: None

PRESENT and not voting: None

ABSENT: Edna Eaton

Property Tax Rate Comparison

Tax Rate	Adopted FY 2019-2020	FY 2018-2019
Property Tax Rate	0.5046/100	0.4975/100
Effective Rate	0.5046/100	0.4551/100
Effective M&O Tax Rate	0.3461/100*	0.3316/100
Rollback Tax Rate	0.5743/100	0.5385/100
Debt Rate	0.1852/100	0.1652/100

Total debt obligation for the City of Waller secured by property taxes: \$684,995

*City Council adopted a lower Maintenance & Operations Tax Rate of \$0.3194 per \$100 valuation.

ORDINANCE NO. 548

AN ORDINANCE OF THE CITY OF WALLER, TEXAS APPROVING AND ADOPTING THE BUDGET FOR THE CITY FOR THE YEAR 2019-2020; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; PROVIDING FOR SEVERABILITY; AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.

* * * * *

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$78,289 OR 4.38% INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$80,499.

WHEREAS, within the time and in the manner required by law, the Mayor presented to the City Council a proposed budget of expenditures of the City of Waller for the year 2019-2020, the same being the fiscal year of the City; and

WHEREAS, pursuant to a motion of the City Council and after notice required by law, a public hearing on such budget were held at the normal meeting place of the City Council at 1018 Saunders Street, Waller Annex Building on the 23rd day of September, 2019, at which hearing all citizens and taxpayers of the City had the right to be present and to be heard and those who requested to be heard were heard; and

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

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

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

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

Section 2. The City Council hereby approves and adopts the budget described in the preamble of this Ordinance, a copy of which is attached hereto and made a part of this Ordinance for all purposes and a copy of which is on file with the City Secretary. The City Secretary is hereby directed to place on said budget an endorsement, which shall be signed by the City Secretary, which shall read as follows: "The Original Budget of the City of Waller, Texas, for the Year 2019-2020." Such budget, as thus endorsed, shall be kept on file in the office of the City Secretary as a public record.

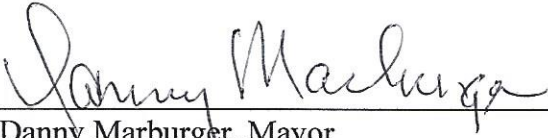
Section 3. In support of said budget and by virtue of the adoption thereof, including any and all changes adopted thereto, the several amounts specified for the various purposes named in said budget are hereby appropriated to and for such purposes.

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

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

PASSED, APPROVED, AND ADOPTED this 23rd day of September 2019.

APPROVED:



Danny Marburger, Mayor

ATTEST:



Cynthia Ward, City Secretary

ORDINANCE NO. 549

AN ORDINANCE OF THE CITY OF WALLER, TEXAS PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE YEAR 2019 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HERewith; AND PROVIDING FOR SEVERABILITY.

* * * * *

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

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

WHEREAS, the proposed tax rate for the current tax year of the City of Waller, Texas, consists of two such components, rate of Thirty-one and 94/1000ths cents (\$0.31940) per \$100) of value for maintenance and operation expenditures and a tax rate of eighteen and 52/1000ths cents (\$0.1852) per \$100 of value to fund debt service expenditures; and

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

Section 102.009 of the Local Government Code; and

WHEREAS, by separate motions heretofore approved by the City Council of the City of Waller, Texas, at a meeting of said City Council held on the 23rd day of September 2019, said City Council has approved separately the tax rate heretofore specified for each of said components; and

WHEREAS, having thus separately approved the tax rate for each of such components, it is necessary and appropriate for the City Council to now formally pass, approve, and adopt a 2019 tax rate ordinance for the City of Waller, Texas; and

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

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

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

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

Section 3. There is hereby levied for general purposes and use by the City of Waller, Texas, for the year 2019, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of thirty-one and 94/100ths cents (\$0.3194) on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the City of Waller, Texas. The proceeds from such tax shall be applied to the payment

of the general and current expenses of the government of the City. All such taxes shall be assessed and collected in current money of the United States of America.

Section 4. For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Waller, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, and for the purpose of repaying any sums borrowed in anticipation of current revenues for use in the payment of bonds and certificates of obligation and interest thereon maturing in the fiscal year 2019-2020, and for the purpose of paying interest and making provisions for the sinking fund on such other bond issues, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for the year 2019 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 2 of this Ordinance, an ad valorem tax at the rate of eighteen and 52/1000ths cents (\$0.1852) on each One Hundred Dollars (\$100) of assessed valuation. All such taxes shall be assessed and collected in current money of the United States of America.

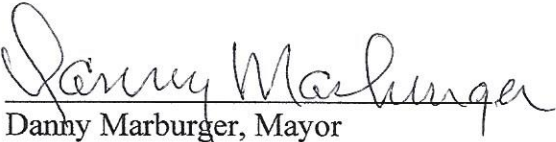
Section 5. All ad valorem taxes levied hereby, in the total amount of Fifty and 46/1000ths Cents (\$0.5046) on each One Hundred Dollars (\$100) of assessed valuation, as reflected by Sections 3 and 4 hereof, shall be due and payable on or before January 31, 2020. All ad valorem taxes due the City of Waller, Texas, and not paid on or before January 31 following the year for which they were levied shall bear penalty and interest as prescribed in the Texas Tax Code.

Section 6. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

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

PASSED, APPROVED, AND ADOPTED this 23rd day of September, 2019.

APPROVED:


Danny Marburger, Mayor

ATTEST:



Cynthia Ward, City Secretary



EXECUTIVE SUMMARY

September 23, 2019

To: Citizens of Waller

From: Danny Marburger, Mayor

Subject: Executive Budget Summary, FY 2019-2020

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

The proposed budget for Fiscal Year 2019-2020 was filed with the City Secretary on August 21, 2019 and the Notice of Public Hearing was published in the Waller Times on September 11, 2019 and on September 18, 2019 posted on the City of Waller website.

The City of Waller is in both Harris and Waller Counties Appraisal Districts. Both appraisal districts certified the 2019 Certified Tax Roll and Values. Several factors effected changes in the effective tax rate. Property values increased and new property on the tax roll added an additional \$80,499 in tax revenue. While the Maintenance and Operations tax rate reduced this year from the previous, the debt service rate increased by \$0.02. New Principal and Interest in the Debt Service Tax Rate has been added this year due to the 2017 Certificate of Obligation issued for Infrastructure Improvements and the 2018 Bond Issue for construction of a New City Municipal Complex, development of a Civic Plaza, and renovation of the Waller Civic Center. The total ad valorem tax rate for 2019 is \$0.5046 per/\$100 valuation.

The 2019-2020 Budget reflects a 3% Cost of Living Adjustment (COLA) for employees. The city paid health insurance program, for all fulltime employees, has a projected 4% overall increase for this fiscal year. The City of Waller continues to be competitive with salaries and benefits for all employees. Costs associated with moving into the new City Hall as well as an increase in property and liability insurance have been included in this budget.

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

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

Respectfully,

A handwritten signature in blue ink that reads "Danny Marburger". The signature is written in a cursive style with a large initial "D".

Danny Marburger, Mayor

**Consolidated Budget Summary
by Fund
FY 2019-2020**

	General Fund	Enterprise Water/Sewer Fund	Enterprise Gas Fund	Debt Service Funds	Special Revenue Funds	Grand Total	Economic Development Funds
Revenues:							
Property Taxes	1,134,061						
Sales & Other Taxes	2,142,000						
Licenses, Permits & Fees	166,675						
Fines & Forfeitures	400,000						
Charges for Services	432,100						
Other Revenues	263,793						
Total Revenues	\$ 4,538,629	\$ 1,163,850	\$ 566,000	\$ 969,856	\$ 234,575	\$ 7,472,910	\$ 666,667
Expenditures:							
Administrative	540,296						
Governmental	828,918						
Municipal Court	206,622						
Police Department	1,327,310						
Code Enforcement	271,465						
Public Works	770,087						
Library	84,216						
Civic Center	82,362						
Park & Recreation	13,200						
Total Expenditures	\$ 4,124,476	\$ 1,094,475	\$ 563,695	\$ 940,996	\$ 143,892	\$ 6,867,534	\$ 374,289
Fund Balance	\$ 414,153	\$ 69,375	\$ 2,305	\$ 28,860	\$ 90,683	\$ 605,376	\$ 292,378



GENERAL FUND

The General Fund accounts for all transactions and operations of governmental units which are not accounted for in another fund and/or which are financed from taxes and other general revenue. A summary of revenues and expenditures.

BUDGET - CITY OF WALLER
GENERAL FUND 110/REVENUE
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 6/30/2019	FY2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-30100-000-000	Property Tax - Current	(995,000.00)	(1,119,829.66)	124,829.66	(1,122,061.00)	(1,122,061.00)	
110-30110-000-000	Property Tax - Delinquent	(6,000.00)	(4,435.50)	(1,564.50)	(6,000.00)	(6,000.00)	
110-30200-000-000	Penalty & Interest -Current	(2,000.00)	(3,547.15)	1,547.15	(2,000.00)	(2,000.00)	
110-30210-000-000	Penalty & Interest -Delinquent	(2,000.00)	(4,775.72)	2,775.72	(2,000.00)	(2,000.00)	
110-30300-000-000	Attorney Fees Collected	(2,000.00)	(5,783.79)	3,783.79	(2,000.00)	(2,000.00)	
SUB TOTAL		(1,007,000.00)	(1,138,371.82)	131,371.82	(1,134,061.00)	(1,134,061.00)	
110-31100-000-000	City Sales Tax	(1,950,000.00)	(1,618,314.53)	(331,685.47)	(2,000,000.00)	(2,000,000.00)	
110-31300-000-000	Mixed Beverage Tax	(6,000.00)	(6,405.80)	405.80	(7,000.00)	(7,000.00)	
SUB TOTAL		(1,956,000.00)	(1,624,720.33)	(331,279.67)	(2,007,000.00)	(2,007,000.00)	
110-31400-000-000	Franchise Fees / Gross Receipt	(135,000.00)	(106,005.04)	(28,994.96)	(135,000.00)	(135,000.00)	
SUB TOTAL		(135,000.00)	(106,005.04)	(28,994.96)	(135,000.00)	(135,000.00)	
110-32050-000-000	Platting Fees	(1,000.00)	(3,980.00)	2,980.00	(4,000.00)	(4,000.00)	
110-32110-000-000	Library Fines	(75.00)	(17.50)	(57.50)	(75.00)	(75.00)	
110-32250-000-000	Abatement Application Fees		(1,000.00)	1,000.00	(1,000.00)	(1,000.00)	
110-32400-000-000	Liquor License	(1,250.00)	(120.00)	(1,130.00)	(1,250.00)	(1,250.00)	
110-32500-000-000	Building Permits	(50,000.00)	(94,287.91)	44,287.91	(100,000.00)	(100,000.00)	
110-32505-000-000	Electrical Permits	(10,000.00)	(9,863.04)	(136.96)	(20,000.00)	(20,000.00)	
110-32510-000-000	Mechanical Permits	(10,000.00)	(16,156.79)	6,156.79	(25,000.00)	(25,000.00)	
110-32515-000-000	Plumbing Permits	(8,000.00)	(6,940.09)	(1,059.91)	(12,000.00)	(12,000.00)	
110-32520-000-000	Flood Plain Permit	(100.00)	-	(100.00)	(100.00)	(100.00)	
110-32525-000-000	Demolition Permits	(200.00)	(130.00)	(70.00)	(200.00)	(200.00)	
110-32530-000-000	Driveway - Curb Permits	(200.00)	(165.00)	(35.00)	(200.00)	(200.00)	
110-32535-000-000	Move-in / -out Permits	(1,000.00)	(1,725.00)	725.00	(1,000.00)	(1,000.00)	
SUB TOTAL		(81,825.00)	(134,385.33)	52,560.33	(164,825.00)	(164,825.00)	

**BUDGET - CITY OF WALLER
GENERAL FUND 110/REVENUE
FY 2019-2020 - APPROVED 9/23/19**

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 6/30/2019	FY2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-32600-000-000	Alarm Permits	(100.00)	(40.00)	(60.00)	(100.00)	(100.00)	
110-32605-000-000	Other Permits	(150.00)	(200.00)	50.00	(150.00)	(150.00)	CarTag
110-32610-000-000	Wrecker Application Fees	(100.00)	-	(100.00)	(100.00)	(100.00)	
110-32650-000-000	Other Permits	(1,000.00)	(1,704.26)	704.26	(1,000.00)	(1,000.00)	
110-32710-000-000	Mowing Fee	(200.00)		(200.00)	(200.00)	(200.00)	
110-32800-000-000	Animal Shelter Fees	(300.00)	(900.00)	600.00	(300.00)	(300.00)	
	SUB TOTAL	(1,850.00)	(2,844.26)	994.26	(1,850.00)	(1,850.00)	
110-33100-000-000	Municipal Court Revenues	(350,000.00)	(442,750.31)	92,750.31	(400,000.00)	(400,000.00)	
	SUB TOTAL	(350,000.00)	(442,750.31)	92,750.31	(400,000.00)	(400,000.00)	
110-35100-000-000	Interest Earned	(10,000.00)	(30,791.43)	20,791.43	(10,000.00)	(10,000.00)	
	SUB TOTAL	(10,000.00)	(30,791.43)	20,791.43	(10,000.00)	(10,000.00)	
110-34140-000-000	Dumpster Collection	(175,000.00)	(206,276.92)	31,276.92	(200,000.00)	(200,000.00)	
110-34150-000-000	Solid Waste Collection	(195,000.00)	(147,000.55)	(47,999.45)	(195,000.00)	(195,000.00)	
110-34160-000-000	Heavy Trash & Limb	(2,000.00)	(1,440.00)	(560.00)	(2,000.00)	(2,000.00)	
110-34170-000-000	Utilities Adjustments	(300.00)	55.88	(355.88)	(300.00)	(300.00)	
110-34180-000-000	Penalties & Service Charges	(1,000.00)	(1,750.00)	750.00	(1,000.00)	(1,000.00)	
110-34230-000-000	History Book	0.00	(324.35)	324.35	(300.00)	(300.00)	
110-34250-000-000	Civic Center Rentals	(2,000.00)	-	(2,000.00)	(3,500.00)	(3,500.00)	
110-34330-000-000	Credit Card Fees	(21,000.00)	(27,324.00)	6,324.00	(30,000.00)	(30,000.00)	
	SUB TOTAL	(396,300.00)	(384,059.94)	(12,240.06)	(432,100.00)	(432,100.00)	

**BUDGET - CITY OF WALLER
GENERAL FUND 110/REVENUE
FY 2019-2020 - APPROVED 9/23/19**

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 6/30/2019	FY2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-36100-000-000	Reimburse from EDC	(37,500.00)	(24,833.54)	(12,666.46)	(37,500.00)	(37,500.00)	
110-36120-000-000	Reimb.From EDC for Future Proj		(24,833.54)	24,833.54	(37,500.00)	(37,500.00)	
110-37100-000-000	Contributions	(100.00)	-	(100.00)	(100.00)	(100.00)	
110-38900-000-000	Other Revenue	(5,000.00)	(4,203.55)	(796.45)	(5,000.00)	(5,000.00)	
110-38910-000-000	Returned Check Fee	(100.00)		(100.00)	(100.00)	(100.00)	
110-38920-000-000	InterFund Transfers	(265,000.00)	(127,147.50)	(137,852.50)	(173,593.00)	(173,593.00)	
110-38940-000-000	Intergovernmental Revenue			0.00		-	
SUB TOTAL		(307,700.00)	(181,018.13)	(126,681.87)	(253,793.00)	(253,793.00)	
	GRAND TOTAL	(4,245,675.00)	(4,044,946.59)	(200,728.41)	(4,538,629.00)	(4,538,629.00)	

BUDGET - CITY OF WALLER
GENERAL FUND 110-100/ADMINISTRATIVE
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY 2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-41110-100-000	Exempt Salaries	74,322.00	37,104.99	37,217.01	78,039.00	78,039.00	City Secretary
110-41111-100-000	Non-Exempt Salaries	188,378.00	71,551.83	116,826.17	157,150.00	157,150.00	Dep City Sec, Acct. Tech., Fin. Officer
110-41130-100-000	Overtime	4,000.00	2,858.69	1,141.31	4,000.00	4,000.00	
110-41142-100-000	Cell Phone Allowance	840.00	420.00	420.00	840.00	840.00	
110-41210-100-000	Group Insurance	65,379.00	25,278.07	40,100.93	54,030.00	54,030.00	City Secretary, Dep City Sec, Acct. Tech., Fin. Officer
110-41220-100-000	Social Security Contributions	19,767.00	8,116.17	11,650.83	18,057.00	18,057.00	
110-41230-100-000	Retirement Contributions	12,402.00	5,093.06	7,308.94	10,740.00	10,740.00	
110-42150-100-000	Rental of Equip. & Vehicles	3,200.00	1,468.99	1,731.01	3,200.00	3,200.00	Richo/Pitney Bowes
110-42160-100-000	Equip & Vehicle Maint.	2,500.00	15.12	2,484.88	2,000.00	2,000.00	
110-42200-100-000	Computer Expense	10,000.00	12,990.50	(2,990.50)	40,000.00	40,000.00	STW & Frontier
110-42410-100-000	Communications	10,000.00	2,320.88	7,679.12	10,000.00	10,000.00	AT&T. AT&T Uverse, Verizon, AT&T Mobility
110-42420-100-000	Newspaper Notices	1,000.00	648.26	351.74	800.00	800.00	
110-42430-100-000	Printing & Binding	2,000.00	0.00	2,000.00	2,000.00	2,000.00	Richo Copies
110-42440-100-000	Postage	1,200.00	528.80	671.20	1,200.00	1,200.00	Pitney Bowes
110-42450-100-000	Books & Media	400.00	24.50	375.50	300.00	300.00	
110-42460-100-000	Training & Travel	10,000.00	801.84	9,198.16	10,000.00	10,000.00	Membership Dues & Training
110-42470-100-000	Meeting Expense	300.00	0.00	300.00	300.00	300.00	
110-42480-100-000	Promotional Expense	500.00	0.00	500.00	500.00	500.00	
110-42800-100-000	Insurance		0.00	0.00			changed to balance budget
110-42900-100-000	Other Expense	5,000.00	1,165.62	3,834.38	5,000.00	5,000.00	Wells Fargo Visa
110-42910-100-000	Office Equipment	3,000.00	0.00	3,000.00	3,000.00	3,000.00	Office furniture
110-42960-100-000	Credit Card Expense	20,484.00	7,599.61	12,884.39	20,000.00	20,000.00	All cc Merchant Fees including court
110-43100-100-000	Water	1,600.00	927.66	672.34	1,600.00	1,600.00	
110-43110-100-000	Natural Gas	1,500.00	120.49	1,379.51	1,500.00	1,500.00	
110-43120-100-000	Electricity	5,000.00	3,322.32	1,677.68	5,000.00	5,000.00	
110-43130-100-000	Fuel	600.00	86.06	513.94	600.00	600.00	
110-43600-100-000	Office Supplies	5,500.00	2,003.92	3,496.08	5,500.00	5,500.00	Sam's, Wells Fargo, 1099's, W2's
110-43900-100-000	General Supplies	3,000.00	1,137.98	1,862.02	3,000.00	3,000.00	Keys, Sam's, Wells Fargo
110-44400-100-000	Repair & Maint. Services	1,500.00	242.00	1,258.00	1,500.00	1,500.00	Wells Fargo
110-44600-100-000	Custodial	4,140.00	1,860.00	2,280.00	4,140.00	4,140.00	Raymond Banda, changed allocation to bldg from dept
110-44700-100-000	Lawn Service	3,000.00	502.50	2,497.50	3,000.00	3,000.00	Larry Land

BUDGET - CITY OF WALLER
GENERAL FUND 110-100/ADMINISTRATIVE
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY 2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-44800-100-000	Pest Control	800.00	345.32	454.68	800.00	800.00	Terminex
110-44900-100-000	Other Contract Services	35,000.00	35,445.08	(445.08)	57,000.00	57,000.00	Stanley, Wells Fargo, Repairs, Records, Move to new bldg
110-45200-100-000	Legal		1,258.50	(1,258.50)			
110-45410-100-000	Tax Penalties		649.73	(649.73)			
110-45500-100-000	Employee Exams & Testing	500.00	105.00	395.00	500.00	500.00	
110-45700-100-000	Prof. Dues & Subscriptions		0.00	0.00			
110-47103-100-000	Capital Outlay - Land		0.00	0.00	10,000.00	10,000.00	green space
110-47105-100-000	Capital Outlay - Computer	20,000.00	20,337.80	(337.80)	15,000.00	15,000.00	Server, computer upgrades
110-47107-100-000	Capital Outlay - Furn & Fixtures				10,000.00	10,000.00	
	Grand Total	516,812.00	246,331.29	270,480.71	540,296.00	540,296.00	

BUDGET - CITY OF WALLER
GENERAL FUND 110-110/GOVERNMENTAL
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-41110-110-000	Exempt Salaries	24,500.00	12,466.01	12,033.99	25,179.00	25,179.00	Mayor
110-41220-110-000	Social Security Contributions	1,873.00	953.66	919.34	1,968.00	1,968.00	
110-41230-110-000	Retirement Contributions	1,114.00	567.20	546.80	1,171.00	1,171.00	
110-42200-110-000	Computer Expense	2,000.00	120.00	1,880.00	5,000.00	5,000.00	Maint, Frontier Solutions, JAMS
110-42410-110-000	Communications	3,000.00	1,000.00	2,000.00	3,000.00	3,000.00	Ipad cellular
110-42430-110-000	Printing & Binding	300.00	0.00	300.00	300.00	300.00	Business Cards
110-42440-110-000	Postage	500.00	0.00	500.00	500.00	500.00	
110-42460-110-000	Training & Travel	2,500.00	877.56	1,622.44	2,000.00	2,000.00	
110-42470-110-000	Food & Travel (non-training)	1,500.00	1,671.68	(171.68)	2,000.00	2,000.00	
110-42800-110-000	Insurance	75,000.00	49,991.00	25,009.00	101,000.00	101,000.00	w/c, corp liab, auto
110-42900-110-000	Other Expense	1,000.00	884.38	115.62	1,000.00	1,000.00	Council shirts
110-42910-110-000	Office Equipment	4,000.00	0.00	4,000.00	4,000.00	4,000.00	Mayors new office, computer
110-43600-110-000	Office Supplies	300.00	53.33	246.67	300.00	300.00	
110-44900-110-000	Other Contract Services	75,000.00	18,546.75	56,453.25	75,000.00	75,000.00	City Engineer
110-45200-110-000	Legal Services	55,000.00	22,503.00	32,497.00	55,000.00	55,000.00	
110-45400-110-000	Audit & Accounting Services	31,000.00	-	31,000.00	31,000.00	31,000.00	
110-45700-110-000	Prof. Dues & Subscriptions	600.00	235.00	365.00	500.00	500.00	TML & HGAC Membership
110-45800-110-000	Development Fees	50,000.00	19,290.00	30,710.00	50,000.00	50,000.00	Goodman Wal 102
110-45900-110-000	Other Professional	40,000.00	90,342.75	(50,342.75)	40,000.00	40,000.00	Goodman Wal 101, WISD, HC Appraisal, TX First Grp (Ann)
110-48130-110-000	Transfer to Debt Svc frm GF	200,000.00	-	200,000.00	200,000.00	200,000.00	Offset Debt Pymt - Tax Note 2016 & C of O 2017 & 2018
110-48300-110-000	Economic Development Incentives	230,000.00	110,199.44	119,800.56	230,000.00	230,000.00	Buc-ee's Sales Tax Rebate, & Waterline Reimb
	Grand Total	799,187.00	329,701.76	469,485.24	828,918.00	828,918.00	

BUDGET - CITY OF WALLER
GENERAL FUND 110-200/MUNICIPAL COURT
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-41110-200-000	Exempt Salaries	22,768.00	11,367.23	11,400.77	28,452.00	28,452.00	Judge
110-41111-200-000	Non-Exempt Salaries	74,106.00	37,007.38	37,098.62	80,991.00	80,991.00	2 Court Clerks
110-41120-200-000	Part-time Salaries		872.50	(872.50)	26,312.00	26,312.00	Intern, potential new hire 1/2 yr
110-41130-200-000	Overtime	500.00	0.00	500.00	500.00	500.00	
110-41142-200-000	Cell Phone Allowance				420.00	420.00	Judge
110-41210-200-000	Group Insurance	25,898.00	12,988.51	12,909.49	26,748.00	26,748.00	2 Court Clerks
110-41220-200-000	Social Security Contributions	7,266.00	3,341.66	3,924.34	10,418.00	10,418.00	
110-41230-200-000	Retirement Contributions	4,559.00	2,201.03	2,357.97	6,196.00	6,196.00	Judge, 2 Court Clerks, 2 PT positions
110-42150-200-000	Rental of Equipment & Vehicle	2,500.00	1,247.03	1,252.97	2,500.00	2,500.00	Ricoh \$134 mo, postage mtr \$24 qtr
110-42200-200-000	Computer Expense	7,000.00	6,470.84	529.16	7,000.00	7,000.00	CopSync annual renewal \$1200
110-42410-200-000	Communications	3,000.00	1,359.77	1,640.23	3,000.00	3,000.00	AT&T & Internet \$1920 yr
110-42430-200-000	Printing & Binding	2,500.00	690.00	1,810.00	2,500.00	2,500.00	warrant, docket env copies, fine pads, crt env, wrnt crds, ltr hd
110-42440-200-000	Postage	2,000.00	564.18	1,435.82	2,000.00	2,000.00	Cost of Periodic mailouts
110-42460-200-000	Training & Travel	1,400.00	251.12	1,148.88	1,500.00	1,500.00	Req. by Judge for addt'l trng
110-42900-200-000	Other Expense	400.00	96.90	303.10	400.00	400.00	
110-43100-200-000	Water	350.00	116.85	233.15	90.00	90.00	move to admin as of 1/20
110-43110-200-000	Natural Gas	60.00	24.05	35.95	20.00	20.00	move to admin as of 1/20
110-43120-200-000	Electricity	1,500.00	513.61	986.39	375.00	375.00	move to admin as of 1/20
110-43600-200-000	Office Supplies	2,000.00	2,020.35	(20.35)	2,000.00	2,000.00	
110-44900-200-000	Other Contract Services	200.00	0.00	200.00	200.00	200.00	
110-47105-200-000	Capital Outlay - Furniture		0.00	-	5,000.00	5,000.00	new city hall
	Grand Total	158,007.00	81,133.01	76,873.99	206,622.00	206,622.00	

BUDGET - CITY OF WALLER
GENERAL FUND 110-300/POLICE DEPT
FY 2018-2019 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY2017-2018 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-41110-300-000	Exempt Salaries	74,256.00	37,072.00	37,184.00	74,256.00	74,256.00	Chief
110-41111-300-000	Non-Exempt Salaries	644,966.00	291,258.56	353,707.44	646,499.00	646,499.00	potential new hire mid year
110-41130-300-000	Overtime	40,000.00	18,206.83	21,793.17	40,000.00	40,000.00	
110-41142-300-000	Cell Phone Allowance	5,460.00	2,345.00	3,115.00	5,040.00	5,040.00	10 Officers, 1 Admin Sergeant, 1 Chief
110-41210-300-000	Group Insurance	182,976.00	83,503.16	99,472.84	188,767.00	188,767.00	14 Full time employees
110-41220-300-000	Social Security Contributions	54,359.00	25,991.57	28,367.43	55,524.00	55,524.00	14 Full time employees
110-41230-300-000	Retirement Contributions	32,331.00	15,874.16	16,456.84	33,024.00	33,024.00	14 Full time employees
110-42150-300-000	Rental of Equip & Vehicles	1,800.00	1,397.78	402.22	1,800.00	1,800.00	
110-42160-300-000	Equip & Vehicle Maint.	37,000.00	21,337.34	15,662.66	37,000.00	37,000.00	
110-42200-300-000	Computer Expense	22,000.00	17,227.68	4,772.32	22,000.00	22,000.00	
110-42300-300-000	Uniforms & Cleaning	12,000.00	2,528.81	9,471.19	12,000.00	12,000.00	
110-42410-300-000	Communications	20,000.00	8,307.22	11,692.78	20,000.00	20,000.00	
110-42420-300-000	Newspaper Notices	200.00	0.00	200.00	200.00	200.00	
110-42430-300-000	Printing & Binding	1,200.00	0.00	1,200.00	1,200.00	1,200.00	Ricoh avg at least 100 a month
110-42440-300-000	Postage	700.00	102.16	597.84	700.00	700.00	Due to increased warrant notices
110-42460-300-000	Training & Travel	10,000.00	685.00	9,315.00	15,000.00	15,000.00	
110-42470-300-000	Meeting Expense	2,500.00	473.68	2,026.32	3,000.00	3,000.00	
110-42480-300-000	Promotional Expense	2,800.00	-	2,800.00	2,800.00	2,800.00	
110-42900-300-000	Other Expense	4,500.00	1,110.91	3,389.09	4,500.00	4,500.00	
110-43100-300-000	Water	2,300.00	989.34	1,310.66	2,300.00	2,300.00	
110-43110-300-000	Natural Gas	500.00	96.22	403.78	500.00	500.00	
110-43120-300-000	Electricity	6,700.00	3,063.03	3,636.97	6,700.00	6,700.00	
110-43130-300-000	Fuel	34,000.00	18,587.33	15,412.67	34,000.00	34,000.00	Avg mo use \$2,850
110-43300-300-000	Safety Supplies	200.00	-	200.00	200.00	200.00	
110-43350-300-000	Police Duty Supplies	27,700.00	8,216.11	19,483.89	27,700.00	27,700.00	
110-43600-300-000	Office Supplies	7,500.00	3,952.02	3,547.98	7,500.00	7,500.00	
110-43650-300-000	Books and Media	1,000.00	-	1,000.00	1,000.00	1,000.00	
110-43900-300-000	General Supplies	4,500.00	86.30	4,413.70	2,500.00	2,500.00	
110-44400-300-000	Repair & Maintenance Services	5,600.00	1,779.94	3,820.06	5,600.00	5,600.00	Remodel interior

BUDGET - CITY OF WALLER
GENERAL FUND 110-300/POLICE DEPT
FY 2018-2019 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY2017-2018 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-44600-300-000	Custodial	4,200.00	1,860.00	2,340.00	4,200.00	4,200.00	
110-44700-300-000	Lawn Service	3,000.00	502.50	2,497.50	3,000.00	3,000.00	
110-44800-300-000	Pest Control	300.00	240.56	59.44	300.00	300.00	
110-44900-300-000	Other Contract Services	11,000.00	11,037.79	(37.79)	11,000.00	11,000.00	Stanley Sec., Frontier, Exe.Info.Svcs, Lexis Nexis, Wells Fargo
110-45500-300-000	Employee Exams & Testing	4,000.00	285.00	3,715.00	4,000.00	4,000.00	Due to random and required drug/alcohol testing
110-45700-300-000	Prof. Dues & Subscriptions	350.00	-	350.00		0.00	
110-47101-300-000	Capital Outlay - Equipment	0.00	-	-		0.00	
110-47105-300-000	Capital Outlay - Computer	93,000.00	6,225.57	86,774.43	0.00	0.00	
110-47107-300-000	Capital Outlay - Furn.&Fixtures	0.00	-	-		0.00	
110-47108-300-000	Capital Outlay - Vehicles	53,500.00	-	53,500.00	53,500.00	53,500.00	potential mid year need
	Grand Total	1,408,398.00	584,343.57	824,054.43	1,327,310.00	1,327,310.00	

BUDGET - CITY OF WALLER
GENERAL FUND 110-400/CODE ENFORCEMENT
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY 2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-41111-400-000	Non-Exempt Salaries	97,962.00	48,907.04	49,054.96	101,133.00	101,133.00	Asst. Bldg. Official, Permit Tech
110-41210-400-000	Group Insurance	26,089.00	13,084.24	13,004.76	26,918.00	26,918.00	Asst. Bldg. Official, Permit Tech
110-41220-400-000	Social Security Contributions	7,347.00	3,704.97	3,642.03	7,737.00	7,737.00	
110-41230-400-000	Retirement Contributions	4,610.00	2,225.27	2,384.73	4,602.00	4,602.00	
110-42110-400-000	Nuisance Abatement	32,600.00	0.00	32,600.00	32,000.00	32,000.00	
110-42150-400-000	Rental of Equipment & Vehicles	4,200.00	2,065.99	2,134.01	4,200.00	4,200.00	Rental - printer
110-42160-400-000	Equip & Vehicle Maintenance	2,000.00	0.00	2,000.00	2,000.00	2,000.00	
110-42200-400-000	Computer Expense	8,000.00	3,848.50	4,151.50	8,000.00	8,000.00	
110-42300-400-000	Uniforms & Cleaning	2,500.00	840.16	1,659.84	2,500.00	2,500.00	new & cleaning uniform
110-42410-400-000	Communications	2,840.00	848.77	1,991.23	2,850.00	2,850.00	
110-42420-400-000	Newspaper Notices	150.00	-	150.00	150.00	150.00	
110-42430-400-000	Printing & Binding	50.00	-	50.00	50.00	50.00	
110-42440-400-000	Postage	350.00	223.03	126.97	350.00	350.00	
110-42460-400-000	Training & Travel	1,600.00	2,424.73	(824.73)	3,000.00	3,000.00	
110-42900-400-000	Other Expense	800.00	230.00	570.00	600.00	600.00	
110-43100-400-000	Water	500.00	216.62	283.38	125.00	125.00	3 mos then expense moved to admin
110-43120-400-000	Electricity	1,000.00	779.66	220.34	250.00	250.00	3 mos then expense moved to admin
110-43130-400-000	Fuel	1,400.00	353.54	1,046.46	1,400.00	1,400.00	
110-43300-400-000	Safety Supplies	50.00	250.39	(200.39)	50.00	50.00	
110-43600-400-000	Office Supplies	1,300.00	128.02	1,171.98	1,300.00	1,300.00	
110-43650-400-000	Books and Media	200.00	-	200.00	200.00	200.00	
110-43900-400-000	General Supplies	600.00	21.99	578.01	600.00	600.00	
110-44400-400-000	Repair & Maintenance Services	1,200.00	0.00	1,200.00	1,200.00	1,200.00	
110-44900-400-000	Other Contract Services	65,000.00	10,671.10	54,328.90	65,000.00	65,000.00	BBG, Bureau Veritas (lg commercial inspections ex. Apts)
110-45500-400-000	Employee Exams & Testing	250.00	-	250.00	250.00	250.00	
110-47107-400-000	Capital Outlay - Furn & fixtures				5,000.00	5,000.00	planning table, other items
	Grand Total	262,598.00	90,824.02	171,773.98	271,465.00	271,465.00	

BUDGET - CITY OF WALLER
GENERAL FUND 110-500/PUBLIC WORKS
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY2017-2018 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-41110-500-000	Exempt Salaries	73,445.00	37,401.18	36,043.82	77,163.00	77,163.00	Supt. of PW
110-41111-500-000	Non-Exempt Salaries	72,664.00	28,236.61	44,427.39	89,440.00	89,440.00	Field Supv, P & R Main
110-41130-500-000	Overtime	870.00	572.48	297.52	1,040.00	1,040.00	Includes on call
110-41142-500-000	Cell Phone Allowance	840.00	385.00	455.00	840.00	840.00	
110-41210-500-000	Group Insurance	39,233.00	18,469.34	20,763.66	40,399.00	40,399.00	Supt of PW, Fld Supv, P & R Main
110-41220-500-000	Social Security Contributions	11,133.00	5,121.35	6,011.65	12,889.00	12,889.00	Supt of PW, Fld Supv, P & R Main
110-41230-500-000	Retirement Contributions	6,985.00	3,070.48	3,914.52	7,666.00	7,666.00	Supt of PW, Fld Supv, P & R Main
110-42120-500-000	Animal Control	4,000.00	2,575.00	1,425.00	4,000.00	4,000.00	Animal shelter @ sewer plant
110-42150-500-000	Rental of Equipment & Vehicles	200.00	857.56	(657.56)	1,000.00	1,000.00	
110-42160-500-000	Equip & Vehicle Maintenance	8,000.00	12,520.67	(4,520.67)	15,000.00	15,000.00	
110-42180-500-000	Street Lights Expense	15,000.00	3,075.16	11,924.84	15,000.00	15,000.00	
110-42200-500-000	Computer Expense	2,500.00	601.75	1,898.25	2,500.00	2,500.00	
110-42300-500-000	Uniforms & Cleaning	1,625.00	1,072.22	552.78	1,625.00	1,625.00	Uniform and cleaning for new hire
110-42410-500-000	Communications	6,500.00	2,505.15	3,994.85	6,500.00	6,500.00	
110-42420-500-000	Newspaper Notices	500.00	-	500.00	500.00	500.00	
110-42430-500-000	Printing & Binding	75.00	-	75.00	75.00	75.00	
110-42440-500-000	Postage	100.00	-	100.00	100.00	100.00	
110-42460-500-000	Training & Travel	1,700.00	1,477.03	222.97	1,700.00	1,700.00	
110-42900-500-000	Other Expense	1,000.00	671.56	328.44	1,000.00	1,000.00	
110-43110-500-000	Natural Gas	1,000.00	1,205.52	(205.52)	1,500.00	1,500.00	
110-43120-500-000	Electricity	1,000.00	-	1,000.00	1,000.00	1,000.00	
110-43130-500-000	Fuel	4,000.00	1,869.38	2,130.62	4,000.00	4,000.00	
110-43200-500-000	Chemicals	15,000.00	1,201.13	13,798.87	15,000.00	15,000.00	
110-43300-500-000	Safety Supplies	200.00	-	200.00	200.00	200.00	
110-43400-500-000	Animal Control Supplies	500.00	0.00	500.00	500.00	500.00	
110-43500-500-000	Soil & Roadbase	10,000.00	7,690.94	2,309.06	10,000.00	10,000.00	
110-43550-500-000	Drainage & Detention	13,000.00	0.00	13,000.00	13,000.00	13,000.00	Construction, reduced figured into Cert of Obligation
110-43600-500-000	Office Supplies	1,000.00	544.53	455.47	1,000.00	1,000.00	
110-43900-500-000	General Supplies	6,000.00	2,419.39	3,580.61	6,000.00	6,000.00	

BUDGET - CITY OF WALLER
GENERAL FUND 110-500/PUBLIC WORKS
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY2017-2018 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-44100-500-000	Garbage Collection	400,000.00	191,997.49	208,002.51	400,000.00	400,000.00	
110-44400-500-000	Repair & Maintenance Services	3,500.00	1,190.00	2,310.00	3,500.00	3,500.00	
110-44600-500-000	Custodial	3,000.00	1,860.00	1,140.00	3,000.00	3,000.00	split between departments
110-44700-500-000	Lawn Service	3,000.00	502.50	2,497.50	3,000.00	3,000.00	split between departments
110-44800-500-000	Pest Control	0.00	-	0.00		-	
110-44900-500-000	Other Contract Services	18,100.00	6,137.30	11,962.70	20,600.00	20,600.00	American Tst Ctr, Cobb,Fendley, 2,500 for move
110-45100-500-000	Engineering	1,000.00	0.00	1,000.00	1,000.00	1,000.00	Clay&Leyendecker
110-45500-500-000	Employee Exams & Testing	250.00	130.00	120.00	250.00	250.00	
110-45900-500-000	Other Professional	2,100.00	-	2,100.00	2,100.00	2,100.00	
110-47107-500-000	Capital- Furniture &Fixtures	11,000.00	12,200.00	(1,200.00)	6,000.00	6,000.00	Furniture
	Grand Total	740,020.00	347,560.72	392,459.28	770,087.00	770,087.00	

BUDGET - CITY OF WALLER
GENERAL FUND 110-600/LIBRARY
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-41111-600-000	Non-Exempt Salaries	35,091.00	13,005.82	22,085.18	25,792.00	25,792.00	Librarian
110-41120-600-000	Part-Time Salaries	3,500.00	6,658.19	(3,158.19)	9,360.00	9,360.00	Part-time Clerk
110-41220-600-000	Social Security Contributions	2,182.00	1,504.30	677.70	2,690.00	2,690.00	
110-41230-600-000	Retirement Contributions	1,213.00	591.77	621.23	1,174.00	1,174.00	
110-42150-600-000	Rental of Equipment & Vehicles	2,000.00	1,227.42	772.58	2,000.00	2,000.00	Ricoh lse \$135 mo
110-42160-600-000	Equip & Vehicle Maintenance	100.00	-	100.00	100.00	100.00	
110-42200-600-000	Computer Expense	3,000.00	731.74	2,268.26	5,000.00	5,000.00	More Computers
110-42410-600-000	Communications	2,600.00	807.60	1,792.40	2,600.00	2,600.00	2 Buildings
110-42430-600-000	Printing & Binding	1,000.00	0.00	1,000.00	1,000.00	1,000.00	Copier Maint f/copies \$80 mo
110-42450-600-000	Books & Media		57.74	(57.74)		-	Moved to 150_Funds frm Waller Co for books(not Grant)
110-42460-600-000	Training & Travel	50.00	-	50.00	50.00	50.00	
110-42900-600-000	Other Expense	300.00	-	300.00	300.00	300.00	
110-43100-600-000	Water	2,050.00	1,041.08	1,008.92	2,050.00	2,050.00	2 Buildings
110-43110-600-000	Natural Gas	700.00	494.52	205.48	700.00	700.00	2 Buildings
110-43120-600-000	Electricity	5,000.00	800.73	4,199.27	5,000.00	5,000.00	2 Buildings
110-43600-600-000	Office Supplies	400.00	-	400.00	400.00	400.00	
110-43900-600-000	General Supplies	600.00	63.23	536.77	1,000.00	1,000.00	
110-44400-600-000	Repair & Maintenance Services	4,000.00	-	4,000.00	4,000.00	4,000.00	
110-44600-600-000	Custodial	3,000.00	1,860.00	1,140.00	3,000.00	3,000.00	2 Buildings
110-44700-600-000	Lawn Service	3,000.00	502.50	2,497.50	3,000.00	3,000.00	2 Buildings
110-44800-600-000	Pest Control	1,000.00	337.56	662.44	1,000.00	1,000.00	\$315 every 6 mo
110-44900-600-000	Other Contract Services	5,000.00	1,376.36	3,623.64	4,000.00	4,000.00	Stanley Sec Monitoring \$180 mo
110-47106-600-000	Capital Outlay - Buildings				10,000.00	10,000.00	to start remodeling
	Grand Total	75,786.00	31,060.56	44,725.44	84,216.00	84,216.00	

BUDGET - CITY OF WALLER
GENERAL FUND 110-700/WALLER CIVIC CENTER
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-41111-700-000	Non-exempt Salaries		-	0.00			
110-41120-700-000	Salaries	20,280.00	-	20,280.00	45,000.00	45,000.00	full time employee
110-41142-700-000	Cell Phone Allowance	420.00	-	420.00	420.00	420.00	
110-41220-700-000	Social Security Contributions	1,584.00	-	1,584.00	3,475.00	3,475.00	
110-41230-700-000	Retirement Contributions	942.00	-	942.00	2,067.00	2,067.00	If over 1000 hours yrly
110-42160-700-000	Equip & Vehicle Maintenance	1,500.00	-	1,500.00	1,500.00	1,500.00	
110-42200-700-000	Computer Expense	1,000.00	-	1,000.00	2,500.00	2,500.00	
110-42410-700-000	Communications	500.00	(11.02)	511.02	1,000.00	1,000.00	
110-42430-700-000	Printing & Binding	800.00	-	800.00	800.00	800.00	
110-42460-700-000	Training & Travel	500.00	-	500.00	1,500.00	1,500.00	
110-42480-700-000	Promotional Expense	3,000.00	-	3,000.00	3,000.00	3,000.00	Signage \$2,000, can be done thru C of O
110-42900-700-000	Other Expense	2,000.00	-	2,000.00	2,000.00	2,000.00	
110-43100-700-000	Water	1,000.00	369.57	630.43	1,000.00	1,000.00	
110-43110-700-000	Natural Gas	800.00	103.80	696.20	800.00	800.00	
110-43120-700-000	Electricity	3,000.00	633.89	2,366.11	6,000.00	6,000.00	
110-43600-700-000	Office Supplies	500.00	0.00	500.00	500.00	500.00	
110-43900-700-000	General Supplies	1,000.00	0.00	1,000.00	1,000.00	1,000.00	
110-44400-700-000	Repair & Maintenance Services	7,000.00	0.00	7,000.00	7,000.00	7,000.00	
110-44600-700-000	Custodial	1,000.00	-	1,000.00	2,000.00	2,000.00	
110-44800-700-000	Pest Control	800.00	228.92	571.08	800.00	800.00	
	Grand Total	47,626.00	1,325.16	46,300.84	82,362.00	82,362.00	

BUDGET - CITY OF WALLER
GENERAL FUND 110-800/PARKS & RECREATION
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY 2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
110-41120-800-000	Part-Time Salaries			-			
110-41142-800-000	Cell Phone Allowance			-			
110-41220-800-000	Social Security Contributions			-			
110-42150-800-000	Rental of Equip. & Vehicles	1,300.00	42.00	1,258.00	1,800.00	1,800.00	includes porta potty rental \$150 mthly
110-42160-800-000	Equip & Vehicle Maint.	300.00		300.00	300.00	300.00	
110-42200-800-000	Computer Expense	500.00		500.00	500.00	500.00	
110-42300-800-000	Uniforms & Cleaning	100.00		100.00	100.00	100.00	
110-42410-800-000	Communications	400.00	(17.47)	417.47	400.00	400.00	
110-42420-800-000	Newspaper Notices	100.00		100.00	100.00	100.00	
110-42900-800-000	Other Expense	300.00		300.00	300.00	300.00	
110-43100-800-000	Water	300.00		300.00	300.00	300.00	
110-43120-800-000	Electricity	500.00	25.11	474.89	500.00	500.00	
110-43130-800-000	Fuel	150.00		150.00	150.00	150.00	
110-43300-800-000	Safety Supplies	150.00		150.00	150.00	150.00	
110-43600-800-000	Office Supplies	100.00		100.00	100.00	100.00	
110-43900-800-000	General Supplies	1,000.00	900.00	100.00	1,000.00	1,000.00	
110-44400-800-000	Repair & Maint. Svcs	5,000.00	-	5,000.00	5,000.00	5,000.00	
110-44900-800-000	Other Contract Services	2,500.00	-	2,500.00	2,500.00	2,500.00	
110-47102-800-000	Capital Outlay - Imprvmnt			-			
	Grand Total	12,700.00	949.64	11,750.36	13,200.00	13,200.00	



WATER & SEWER FUND

BUDGET - CITY OF WALLER
WATER/SEWER REVENUE
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 6/30/2019	FY 2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
210-32310-000-000	Tapping Fees	(10,000.00)	(17,998.00)	7,998.00	(17,000.00)	(17,000.00)	
210-34100-000-000	Water Revenue	(670,070.00)	(453,940.46)	(216,129.54)	(670,000.00)	(670,000.00)	
210-34101-000-000	Temporary Water Service		(560.00)	560.00	(500.00)	(500.00)	
210-34110-000-000	Sewer Revenue	(429,850.00)	(337,996.74)	(91,853.26)	(429,850.00)	(429,850.00)	
210-34170-000-000	Utilities Adjustments	(5,000.00)	1,308.79	(6,308.79)	(5,000.00)	(5,000.00)	
210-34180-000-000	Penalties & Service Charges	(46,000.00)	(35,254.13)	(10,745.87)	(40,000.00)	(40,000.00)	
210-35100-000-000	Interest Earned	(1,000.00)	(22,184.98)	21,184.98	(1,000.00)	(1,000.00)	
210-38900-000-000	Other Revenue	(100.00)	(26,344.32)	26,244.32	(100.00)	(100.00)	
210-38910-000-000	Returned Check Fees	(750.00)	(300.00)	(450.00)	(400.00)	(400.00)	
	Grand Total	(1,162,770.00)	(893,269.84)	(269,500.16)	(1,163,850.00)	(1,163,850.00)	

BUDGET - CITY OF WALLER
WATER/SEWER FUND 210-710
 FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY 2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
210-41111-710-000	Non-Exempt Salaries	117,115.00	72,675.10	44,439.90	163,314.00	163,314.00	2 Utility Clk, 2 Techs
210-41130-710-000	Overtime	1,500.00	250.00	1,250.00	1,500.00	1,500.00	Includes on call
210-41142-710-000	Cell Phone Allowance	840.00	420.00	420.00	840.00	840.00	
210-41210-710-000	Group Insurance	38,927.00	25,988.36	12,938.64	53,519.00	53,519.00	2 Utility Clk, 2 Techs
210-41220-710-000	Social Security Contributions	8,887.00	5,576.62	3,310.38	12,598.00	12,598.00	
210-41230-710-000	Retirement Contributions	5,576.00	3,350.84	2,225.16	7,493.00	7,493.00	
210-42150-710-000	Rental of Equipment & Vehicles	5,000.00	628.58	4,371.42	5,000.00	5,000.00	
210-42160-710-000	Equip & Vehicle Maintenance	4,000.00	178.77	3,821.23	4,000.00	4,000.00	
210-42200-710-000	Computer Expense	5,000.00	2,848.50	2,151.50	5,000.00	5,000.00	
210-42300-710-000	Uniforms & Cleaning	2,520.00	362.86	2,157.14	2,500.00	2,500.00	new uniforms & cleaning
210-42410-710-000	Communications	6,800.00	3,624.61	3,175.39	6,800.00	6,800.00	Pingline
210-42420-710-000	Newspaper Notices	200.00	0.00	200.00	200.00	200.00	
210-42430-710-000	Printing & Binding	800.00	647.81	152.19	800.00	800.00	
210-42440-710-000	Postage	4,500.00	982.54	3,517.46	4,500.00	4,500.00	
210-42460-710-000	Training & Travel	2,000.00	2,032.00	(32.00)	3,000.00	3,000.00	
210-42900-710-000	Other Expense	250.00	218.00	32.00	250.00	250.00	
210-43100-710-000	Water	175.00	108.30	66.70	175.00	175.00	
210-43110-710-000	Natural Gas	650.00	-	650.00	650.00	650.00	
210-43120-710-000	Electricity	45,000.00	11,374.77	33,625.23	45,000.00	45,000.00	
210-43130-710-000	Fuel	4,000.00	1,346.97	2,653.03	4,000.00	4,000.00	
210-43200-710-000	Chemicals	5,500.00	9,325.50	(3,825.50)	5,500.00	5,500.00	
210-43300-710-000	Safety Supplies	55.00	-	55.00	55.00	55.00	
210-43500-710-000	Soil & Roadbase	2,000.00	481.04	1,518.96	2,000.00	2,000.00	
210-43600-710-000	Office Supplies	1,000.00	124.19	875.81	1,000.00	1,000.00	
210-43900-710-000	General Supplies	30,000.00	13,118.35	16,881.65	30,000.00	30,000.00	
210-44400-710-000	Repair & Maintenance Services	60,000.00	24,431.33	35,568.67	60,000.00	60,000.00	Fix additional leaks
210-44500-710-000	Laboratory Testing	844.00	247.50	596.50	844.00	844.00	
210-44800-710-000	Pest Control	100.00	-	100.00	100.00	100.00	
210-44900-710-000	Other Contract Services	58,000.00	19,205.98	38,794.02	60,500.00	60,500.00	DSHS (testing), wtr sys mnt, 2,500 for move
210-45100-710-000	Engineering	3,200.00	-	3,200.00	3,200.00	3,200.00	
210-45500-710-000	Employee Exams & Testing	500.00	75.00	425.00	500.00	500.00	
210-45900-710-000	Other Professional	1,500.00	-	1,500.00	1,500.00	1,500.00	
210-45910-710-000	Ground Water Conservation	7,200.00	3,690.31	3,509.69	7,200.00	7,200.00	
210-47105-710-000	Capital Outlay - Computer		-	0.00		-	
210-48110-710-000	Transfer To General	72,094.00	36,047.02	36,046.98	72,094.00	72,094.00	Trans in lieu of taxes
210-48130-710-000	Transfer to Debt Service				19,000.00	19,000.00	
	Transfer To Reserve - Tank Maint.	50,000.00	-	50,000.00	50,000.00	50,000.00	
	Grand Total	545,733.00	239,360.85	306,372.15	634,632.00	634,632.00	

BUDGET - CITY OF WALLER
WATER/SEWER FUND 210-720
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY 2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
210-41111-720-000	Non-Exempt Salaries	33,945.00	14,828.80	19,116.20	37,440.00	37,440.00	1 Tech
210-41130-720-000	Overtime	2,841.00	150.00	2,691.00	2,841.00	2,841.00	
210-41142-720-000	Cell Phone Allowance	420.00	210.00	210.00	420.00	420.00	
210-41210-720-000	Group Insurance	12,924.00	6,450.14	6,473.86	13,293.00	13,293.00	
210-41220-720-000	Social Security Contributions	2,612.00	1,171.18	1,440.82	2,937.00	2,937.00	
210-41230-720-000	Retirement Contributions	1,554.00	706.38	847.62	1,747.00	1,747.00	
210-42150-720-000	Rental of Equipment & Vehicles	2,000.00	1,526.55	473.45	2,000.00	2,000.00	
210-42160-720-000	Equip & Vehicle Maintenance	2,000.00	94.28	1,905.72	2,000.00	2,000.00	
210-42200-720-000	Computer Expense	4,500.00	2,542.50	1,957.50	4,500.00	4,500.00	
210-42300-720-000	Uniforms & Cleaning	1,800.00	565.85	1,234.15	1,800.00	1,800.00	
210-42410-720-000	Communications	200.00	-	200.00	200.00	200.00	
210-42420-720-000	Newspaper Notices	450.00	0.00	450.00	450.00	450.00	
210-42430-720-000	Printing & Binding	1,300.00	647.81	652.19	1,300.00	1,300.00	Avg. \$110 mthly, increased
210-42440-720-000	Postage	1,500.00	900.82	599.18	1,500.00	1,500.00	
210-42460-720-000	Training & Travel	750.00	275.00	475.00	1,000.00	1,000.00	
210-42900-720-000	Other Expense	600.00	0.00	600.00	600.00	600.00	
210-43100-720-000	Water	48,000.00	15,051.20	32,948.80	48,000.00	48,000.00	
210-43120-720-000	Electricity	61,000.00	20,411.81	40,588.19	61,000.00	61,000.00	
210-43130-720-000	Fuel	3,500.00	1,698.16	1,801.84	3,500.00	3,500.00	
210-43200-720-000	Chemicals	90,000.00	62,616.55	27,383.45	90,000.00	90,000.00	
210-43300-720-000	Safety Supplies	55.00	0.00	55.00	55.00	55.00	
210-43500-720-000	Soil & Roadbase	1,500.00	-	1,500.00	1,500.00	1,500.00	
210-43600-720-000	Office Supplies	350.00	-	350.00	350.00	350.00	
210-43900-720-000	General Supplies	40,000.00	12,406.36	27,593.64	40,000.00	40,000.00	Hometown Hrdwr, Arnold Oil
210-44400-720-000	Repair & Maintenance Services	40,000.00	19,579.13	20,420.87	40,000.00	40,000.00	
210-44500-720-000	Laboratory Testing	7,000.00	3,630.00	3,370.00	7,000.00	7,000.00	
210-44800-720-000	Pest Control	110.00	-	110.00	110.00	110.00	
210-44900-720-000	Other Contract Services	25,000.00	8,384.05	16,615.95	27,500.00	27,500.00	Incl Sludge Hauling, 2,500 for move
210-45100-720-000	Engineering	9,072.00	4,975.00	4,097.00	9,000.00	9,000.00	
210-45500-720-000	Employee Exams & Testing	300.00	752.00	(452.00)	800.00	800.00	
210-45900-720-000	Other Professional	5,000.00	7,267.29	(2,267.29)	8,000.00	8,000.00	TX Comm-Permit
210-47105-720-000	Capital Outlay - Computer		-	0.00		-	
210-47108-720-000	Capital Outlay - Vehicle		-	0.00	30,000.00	30,000.00	1 truck
210-47104-720-000	Capital Outlay - Infra Imp		-	0.00		-	
210-48110-720-000	Transfer To General		-	0.00		-	
210-48130-720-000	Transfer to Debt Service				19000.00	19,000.00	
	Grand Total	400,283.00	186,840.86	213,442.14	459,843.00	459,843.00	



GAS SERVICES FUND

BUDGET - CITY OF WALLER
 GAS UTILITIES WALLER/PV REVENUE
 FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Adopted Budget	Actual YTD as of 6/30/2019	FY2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
220-32310-000-000	Tapping Fees	(3,000.00)		(3,000.00)	(10,000.00)	(10,000.00)	
220-34120-000-000	Gas Revenue - Waller	(375,000.00)	(390,677.83)	15,677.83	(405,000.00)	(405,000.00)	
220-34121-000-000	Gas Revenue - Prairie View	(124,000.00)	(140,501.82)	16,501.82	(144,000.00)	(144,000.00)	
220-34170-000-000	Utilities Adjustments	(1,000.00)	2,549.47	(3,549.47)	(1,000.00)	(1,000.00)	
220-35100-000-000	Interest Earned	(5,000.00)	(22,533.28)	17,533.28	(5,000.00)	(5,000.00)	
220-38900-000-000	Other Revenue	(1,000.00)	(7,861.19)	6,861.19	(1,000.00)	(1,000.00)	
	Grand Total	(509,000.00)	(559,024.65)	50,024.65	(566,000.00)	(566,000.00)	

BUDGET - CITY OF WALLER
 GAS FUND 220-730/WALLER
 FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY 2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
220-41111-730-000	Non-Exempt Salaries	38,189.00	11,844.25	26,344.75	74,880.00	74,880.00	1 + 1 potential new hire
220-41130-730-000	Overtime	1,000.00	834.40	165.60	1,000.00	1,000.00	
220-41142-730-000	Cell Phone Allowance	420.00	105.00	315.00	840.00	840.00	
220-41210-730-000	Group Insurance	12,869.00	3,261.74	9,607.26	26,626.00	26,626.00	
220-41220-730-000	Social Security Contributions	2,922.00	744.01	2,177.99	5,869.00	5,869.00	
220-41230-730-000	Retirement Contributions	1,738.00	589.43	1,148.57	3,491.00	3,491.00	
220-42150-730-000	Rental of Equipment & Vehicles	1,500.00	95.40	1,404.60	1,000.00	1,000.00	
220-42160-730-000	Equip & Vehicle Maintenance	3,500.00	1,900.44	1,599.56	3,500.00	3,500.00	
220-42200-730-000	Computer Expense	4,000.00	3,769.50	230.50	4,000.00	4,000.00	
220-42300-730-000	Uniforms & Cleaning	1,900.00	543.95	1,356.05	2,100.00	2,100.00	
220-42410-730-000	Communications	500.00	355.31	144.69	500.00	500.00	
220-42420-730-000	Newspaper Notices	200.00	-	200.00	200.00	200.00	
220-42430-730-000	Printing & Binding	2,136.00	906.93	1,229.07	2,136.00	2,136.00	Avg \$178 mthly.
220-42440-730-000	Postage	2,000.00	1,231.47	768.53	2,000.00	2,000.00	
220-42460-730-000	Training & Travel	1,500.00	-	1,500.00	6,500.00	6,500.00	
220-42900-730-000	Other Expense	1,500.00	844.65	655.35	1,500.00	1,500.00	TX Excavation-chrgd .95 per msg
220-43110-730-000	Natural Gas	600.00	177.37	422.63	600.00	600.00	
220-43120-730-000	Electricity	2,226.00	1,234.32	991.68	2,226.00	2,226.00	
220-43130-730-000	Fuel	3,400.00	1,030.88	2,369.12	3,400.00	3,400.00	
220-43200-730-000	Chemicals	1,000.00	-	1,000.00	1,000.00	1,000.00	
220-43300-730-000	Safety Supplies	250.00	-	250.00	250.00	250.00	
220-43500-730-000	Soil & Roadbase	500.00	-	500.00	500.00	500.00	
220-43600-730-000	Office Supplies	400.00	0.00	400.00	400.00	400.00	
220-43900-730-000	General Supplies	20,000.00	2,950.90	17,049.10	20,000.00	20,000.00	Carl Poe Co (meters)
220-44200-730-000	Gas Consumed - Waller	121,000.00	100,260.77	20,739.23	121,000.00	121,000.00	
220-44400-730-000	Repair & Maintenance Services	20,000.00	5,605.00	14,395.00	20,000.00	20,000.00	
220-44900-730-000	Other Contract Services	10,000.00	5,750.00	4,250.00	12,500.00	12,500.00	Elite Utility, Enviro Sys, 2,500 for move
220-45100-730-000	Engineering	3,000.00	0.00	3,000.00	3,000.00	3,000.00	Leyendecker
220-45500-730-000	Employee Exams & Testing	250.00	105.00	145.00	250.00	250.00	
220-45600-730-000	RR Comm Safety Fees	560.00	-	560.00	560.00	560.00	
220-45700-730-000	Prof. Dues & Subscriptions		360.00	(360.00)	500.00	500.00	
220-45900-730-000	Other Professional		-	0.00		-	
220-46100-730-000	Interest Expense		18.28	(18.28)	600.00	600.00	
220-47105-730-000	Capital Outlay - Computer		-	0.00		-	
220-47108-730-000	Capital Outlay - Vehicle		-	0.00	30,000.00	30,000.00	1 truck
220-48110-730-000	Transfer To General	79,436.00	39,717.98	39,718.02	57,499.00	57,499.00	in lieu of taxes
	Grand Total	338,496.00	184,236.98	154,259.02	410,427.00	410,427.00	

BUDGET - CITY OF WALLER
 GAS FUND 220-740/PV
 FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY 2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
220-41111-740-000	Non-Exempt Salaries	34,476.00	15,142.96	19,333.04	37,440.00	37,440.00	1 Gas Tech
220-41130-740-000	Overtime	1,000.00	1,650.58	(650.58)	1,000.00	1,000.00	
220-41142-740-000	Cell Phone Allowance	420.00	210.00	210.00	420.00	420.00	
220-41210-740-000	Group Insurance	12,869.00	6,450.14	6,418.86	13,293.00	13,293.00	
220-41220-740-000	Social Security Contributions	2,618.00	1,308.01	1,309.99	2,936.00	2,936.00	
220-41230-740-000	Retirement Contributions	1,642.00	789.36	852.64	1,747.00	1,747.00	
220-42150-740-000	Rental of Equipment & Vehicles	600.00	23.85	576.15	600.00	600.00	
220-42160-740-000	Equip & Vehicle Maintenance	2,500.00	67.99	2,432.01	2,500.00	2,500.00	
220-42200-740-000	Computer Expense	2,300.00	1,525.50	774.50	2,300.00	2,300.00	
220-42300-740-000	Uniforms & Cleaning	1,200.00	900.88	299.12	1,200.00	1,200.00	Avg \$98 mthly
220-42410-740-000	Communications	-	-	0.00		-	
220-42420-740-000	Newspaper Notices	-	-	0.00		-	
220-42430-740-000	Printing & Binding	500.00	388.69	111.31	500.00	500.00	
220-42440-740-000	Postage	1,300.00	527.81	772.19	1,300.00	1,300.00	
220-42460-740-000	Training & Travel	500.00	-	500.00	4,500.00	4,500.00	
220-42900-740-000	Other Expense	450.00	-	450.00	450.00	450.00	
220-43120-740-000	Electricity	1,300.00	1,039.93	260.07	1,300.00	1,300.00	
220-43130-740-000	Fuel	1,250.00	345.85	904.15	1,250.00	1,250.00	
220-43300-740-000	Safety Supplies	50.00	-	50.00	50.00	50.00	
220-43500-740-000	Soil & Roadbase	500.00	-	500.00	500.00	500.00	
220-43600-740-000	Office Supplies	200.00	-	200.00	200.00	200.00	
220-43900-740-000	General Supplies	4,492.00	56.88	4,435.12	4,492.00	4,492.00	
220-44210-740-000	Gas Consumed - Prairie View	38,000.00	29,660.05	8,339.95	38,000.00	38,000.00	
220-44220-740-000	Gross Receipts Tax - PV	3,000.00	0.00	3,000.00	3,000.00	3,000.00	
220-44400-740-000	Repair & Maintenance Services	5,000.00	2,060.00	2,940.00	5,000.00	5,000.00	
220-44900-740-000	Other Contract Services	20,000.00	1,865.00	18,135.00	20,000.00	20,000.00	leak detection svcs
220-45500-740-000	Employee Exams & Testing	50.00	-	50.00	50.00	50.00	
220-45600-740-000	RR Comm Safety Fees	240.00	-	240.00	240.00	240.00	
220-45900-740-000	Other Professional	-	-	0.00		-	
220-47105-730-000	Capital Outlay - Computer		-	0.00		-	
220-48000-740-000	Depreciation Expense		-	0.00		-	
220-48110-740-000	Transfer To General		9,000.00	(9,000.00)	9,000.00	9,000.00	in lieu of taxes
	Grand Total	136,457.00	73,013.48	63,443.52	153,268.00	153,268.00	



DEBT SERVICE FUND

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

BUDGET - CITY OF WALLER
DEBT SERVICE FUND 130
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 3/31/2019	FY2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
REVENUES							
130-30100-000-000	Property Tax - Current	(571,505.00)	(541,566.03)	(29,938.97)	(684,856.00)	(684,856.00)	
130-30110-000-000	Property Tax - Delinquent	(5,000.00)	(3,518.07)	(1,481.93)	(5,000.00)	(5,000.00)	
130-30200-000-000	Penalty & Interest -Current	(500.00)	(569.44)	69.44	(500.00)	(500.00)	
130-30210-000-000	Penalty & Interest -Delinquent	(1,500.00)	(8,293.24)	6,793.24	(1,500.00)	(1,500.00)	
130-38920-000-000	InterFund Transfers (Trans from G/F)	(200,000.00)	0.00	(200,000.00)	(200,000.00)	(200,000.00)	
130-39999-000-000	Interest Revenue	(50,000.00)	(96,518.60)	46,518.60	(40,000.00)	(40,000.00)	
	Trans from W/S fund	(38,000.00)	0.00	(38,000.00)	(38,000.00)	(38,000.00)	
TOTAL REVENUE		(866,505.00)	(650,465.38)	(216,039.62)	(969,856.00)	(969,856.00)	
DEBT EXPENDITURES							
130-42900-000-000	Other Expense	2,000.00	900.00	1,100.00	3,000.00	3,000.00	
130-46100-000-000	Interest Expense	474,504.00	259,462.65	215,041.35	422,996.00	422,996.00	
130-46500-000-000	Principal	385,000.00	120,000.00	265,000.00	515,000.00	515,000.00	
TOTAL EXPENDITURES		861,504.00	380,362.65	481,141.35	940,996.00	940,996.00	

BOND DEBT SERVICE

City of Waller, Texas
Certificates of Obligation, Series 2012

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

BOND DEBT SERVICE

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

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

**BOND DEBT SERVICE**

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

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

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

BOND DEBT SERVICE

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

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

BOND DEBT SERVICE

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

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

BOND DEBT SERVICE

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

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

FY 2019-2020 Debt Semi-Annual Payment Schedule

<u>Title</u>	<u>Due Date</u>	<u>Principal</u>	<u>Due Date</u>	<u>Interest</u>	<u>Total Payments</u>
C of O Series 2012	8/1/2020	\$ 100,000.00	2/1/2020	\$ 27,962.50	\$ 155,925.00
			8/1/2020	\$ 27,962.50	
C of O Series 2014	8/1/2020	\$ 100,000.00	2/1/2020	\$ 4,114.50	\$ 108,229.00
			8/1/2020	\$ 4,114.50	
Tax Note 2016	8/1/2020	\$ 120,000.00	2/1/2020	\$ 4,175.00	\$ 127,348.00
			8/1/2020	\$ 3,173.00	
C of O Series 2017	8/1/2020	\$ 70,000.00	2/1/2020	\$ 45,431.25	\$ 160,862.50
			8/1/2020	\$ 45,431.25	
C of O Series 2018	8/1/2020	\$ 125,000.00	2/1/2020	\$ 130,315.63	\$ 385,631.26
			8/1/2020	\$ 130,315.63	
P & I Totals		\$ 515,000.00		\$ 422,995.76	\$ 937,995.76



CAPITAL PROJECT FUNDS

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

CITY OF WALLER
140 SUMMARY OF CAPITAL PROJECTS FUND
TOTALS AS OF JULY 31, 2019

501 - Water & Sewer

Beg Fund Balance 10/01/18	394,926.72
Revenues	71,142.50
Expense	-
Ending Fund Bal. 06/30/19	<u>466,069.22</u>

517 -Certificate of Obligation Constr Project 2017

Beg Fund Balance 10/01/18	2,349,603.12
Revenues	57,631.54
Expenses	(275,648.50)
Ending Fund Bal. 06/30/19	<u>2,131,586.16</u>

518 -Certificate of Obligation Constr Project 2018

Beg Fund Balance 10/01/18	6,587,738.79
Revenues	32,988.68
Expenses	(2,738,834.42)
Ending Fund Bal. 06/30/19	<u>3,881,893.05</u>



SPECIAL REVENUE FUNDS

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



ECONOMIC DEVELOPMENT CORPORATION (EDC)

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

BUDGET - CITY OF WALLER
GENERAL FUND 120-101/Economic Development
FY 2019-2020 - APPROVED 9/23/19

Account	Description	FY 2018-2019 Approved Budget	Actual YTD as of 7/31/2019	FY 2018-2019 Remaining Balance	FY 2019-2020 Proposed	FY 2019-2020 Adopted Budget	Comments
120-101-31100-000	City Sales Tax	(568,800.00)	(408,818.52)	(159,981.48)	(600,000.00)	(600,000.00)	
120-101-31110-000	City Sales Tax - 10% Promotion	(63,200.00)	(58,342.22)	(4,857.78)	(66,667.00)	(66,667.00)	
	Total Revenue	(632,000.00)	(467,160.74)	(164,839.26)	(666,667.00)	(666,667.00)	
120-41110-101-000	Exempt Salaries	91,980.00	74,291.68	17,688.32	94,740.00	94,740.00	3% COLA for City employees for 19-20
120-41210-101-000	Group Insurance	12,232.00	10,481.62	1,750.38	13,505.00	13,505.00	
120-41220-101-000	Social Security Contributions	5,702.77	5,690.69	12.08	7,248.00	7,248.00	
120-41230-101-000	Retirement Contributions	4,185.10	3,380.27	804.83	4,103.00	4,103.00	
120-41260-101-000	Workers' Compensation	413.91	-	413.91	-	0.00	No longer budgeted
120-42195-101-000	Payments to Taxing Entities	66,000.00	44,568.82	21,431.18	68,200.00	68,200.00	
120-42200-101-000	Computer Expense	8,000.00	4,680.60	3,319.40	8,000.00	8,000.00	
120-42410-101-000	Communications	6,600.00	2,752.26	3,847.74	7,200.00	7,200.00	
120-42420-101-000	Newspaper Notices	600.00	-	600.00	600.00	600.00	
120-42440-101-000	Postage	200.00	-	200.00	200.00	200.00	
120-42460-101-000	Training & Travel	13,000.00	9,323.94	3,676.06	14,000.00	14,000.00	
120-42480-101-000	Promotional Expense	63,200.00	16,110.00	47,090.00	66,667.00	66,667.00	
120-42800-101-000	Insurance	1,200.00	-	1,200.00	1,200.00	1,200.00	
120-42900-101-000	Other Expense	1,200.00	133.87	1,066.13	1,200.00	1,200.00	
120-43100-101-000	Water	2,400.00	232.59	2,167.41	2,400.00	2,400.00	
120-43120-101-000	Electricity	2,700.00	504.83	2,195.17	3,000.00	3,000.00	
120-43600-101-000	Office Supplies	1,200.00	1,140.32	59.68	1,400.00	1,400.00	
120-43900-101-000	General Supplies	200.00	-	200.00	200.00	200.00	
120-44400-101-000	Repair & Maintenance	2,500.00	-	2,500.00	2,500.00	2,500.00	
120-44700-101-000	Lawn Service	1,200.00	560.00	640.00	1,200.00	1,200.00	
120-44900-101-000	Other Contract Services	20,200.00	33,497.20	(13,297.20)	20,806.00	20,806.00	3% increase admin asst = \$606
120-45100-101-000	Engineering	6,000.00	-	6,000.00	6,000.00	6,000.00	
120-45200-101-000	Legal	9,000.00	3,012.00	5,988.00	9,000.00	9,000.00	
120-45400-101-000	Audit & Accounting Services	2,400.00	-	2,400.00	2,400.00	2,400.00	Invoice received for \$2400
120-45500-101-000	Employee Exams & Testing	20.00	-	20.00	20.00	20.00	
120-45700-101-000	Prof. Dues & Subscriptions	7,000.00	4,055.00	2,945.00	7,000.00	7,000.00	
120-45900-101-000	Other Professional	30,000.00	20,556.78	9,443.22	30,000.00	30,000.00	
120-47101-101-000	Capital Outlay - Equipment	1,500.00	-	1,500.00	1,500.00	1,500.00	2020 budget 3.7% over 2019 budget
	Expenditures	360,833.78	234,972.47	125,861.31	374,289.00	374,289.00	(3% raises, incr promo due to rev incr, misc incr)
	Grand Total (Increase)	(271,166.22)	(232,188.27)	(38,977.95)	(292,378.00)	(292,378.00)	



TAX RATE CALCULATION DETAILS

2019 Tax Rate Calculation Worksheet

Date: 09/27/2019 08:33 AM

Taxing Units Other Than School Districts or Water Districts

City of Waller

936-372-3880

Taxing Unit Name

Phone (area code and number)

1119 Farr St., Waller, TX 77484

www.wallerisd.net

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet.

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

SECTION 1: Effective Tax Rate (No New Taxes)	
The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.	
The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.	
Effective Tax Rate Activity	Amount/Rate
1. 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$343,610,345
2. 2018 tax ceilings. Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$343,610,345
4. 2018 total adopted tax rate.	\$0.4975/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	
A. Original 2018 ARB Values.	\$22,068,392
B. 2018 values resulting from final court decisions.	\$10,978,805
C. 2018 value loss. Subtract B from A. ³	\$11,089,587
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$354,699,932
7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0
8. 2018 taxable value lost because property first qualified for an exemption in 2019.	

Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2018 market value:	\$119,080
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$255,856
C. Value loss. Add A and B. ⁵	\$374,936
9. 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
A. 2018 market value:	\$0
B. 2019 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁶	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$374,936
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$354,324,996
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$1,762,766
13. Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$23,052
14. Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0. ⁸	\$0
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$1,785,818
16. Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. ¹⁰	
A. Certified values:	\$354,969,473
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption : Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable	\$0

by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹	
E. Total 2019 value. Add A and B, then subtract C and D.	\$354,969,473
17. Total value of properties under protest or not included on certified appraisal roll. ¹²	
A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. ¹³	\$10,077,940
B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	\$4,745,079
C. Total value under protest or not certified: Add A and B.	\$14,823,019
18. 2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$369,792,492
20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$7,296,422
21. Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2018, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$8,656,541
22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$15,952,963
23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$353,839,529
24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$0.5046/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(15)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c) and (d)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c)

¹⁴Tex. Tax Code Section 26.01(d)

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2018 maintenance and operations (M&O) tax rate.	\$0.3323/\$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	\$354,324,996
28. 2018 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$1,177,421
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$711,483
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$16,577
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$1,905,481

29. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$353,839,529
30. 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.5385/\$100
31. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.5815/\$100
<p>32. Total 2019 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract amount paid from other resources.</p> <p>D. Adjusted debt. Subtract B and C from A.</p>	<p>\$937,995</p> <p>\$0</p> <p>\$253,000</p> <p>\$684,995</p>
33. Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$684,995
35. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2019 debt adjusted for collections. Divide Line 34 by Line 35	\$684,995
37. 2019 total taxable value. Enter the amount on Line 19.	\$369,792,492
38. 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.1852/\$100
39. 2019 rollback tax rate. Add Lines 31 and 38.	\$0.7667/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Activity	Amount/Rate
<p>41. Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.</p>	\$0
<p>42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.²¹</p> <p>Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.²²</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$711,483
<p>43. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.</p>	\$369,792,492
<p>44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.</p>	\$0.1924/\$100
<p>45. 2019 effective tax rate, unadjusted for sales tax.²³ Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.</p>	\$0.5046/\$100
<p>46. 2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.</p>	\$0.5046/\$100
<p>47. 2019 rollback tax rate, unadjusted for sales tax.²⁴ Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.</p>	\$0.7667/\$100
<p>48. 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.</p>	\$0.5743/\$100

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

²⁰Tex. Tax Code Section 26.041(d)

²¹Tex. Tax Code Section 26.041(i)

²²Tex. Tax Code Section 26.041(d)

²³Tex. Tax Code Section 26.04(c)

²⁴Tex. Tax Code Section 26.04(c)

SECTION 4: Additional Rollback Protection for Pollution Control

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

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

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$369,792,492
51. Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$0/\$100
52. 2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$0.5743/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.5046
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.5743
Rollback tax rate adjusted for pollution control (Line 52)	\$0.5743

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here L.M. Marcus

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

_____ Date

²⁵Tex. Tax Code Section 26.045(d)

²⁶Tex. Tax Code Section 26.045(i)

Worksheet for Calculation of Tax Increase City of Waller

Date: 09/27/2019 08:35 AM

1. 2018 taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$354,699,932
2. 2018 total tax rate. Enter Line 4 of the Effective Tax Rate Worksheet.	\$0.4975/\$100
3. 2018 tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add ETR line 13.	\$1,787,684
4. 2019 total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$369,792,492
5. 2019 proposed tax rate. Enter the proposed tax rate approved by the Governing Body.	\$0.5046/\$100
6. 2019 tax levy. Multiply line 4 times line 5 and divide by 100.	\$1,865,973
7. Tax levy increase (decrease). Subtract line 3 from line 6.	\$78,289
8. Percentage levy increase (decrease). Divide line 7 by line 3. Multiply by 100.	4.38%
9. Notice & hearing limit. Enter the lower of the effective tax rate or the rollback tax rate.	\$0.5046
10. Percentage tax increase (decrease)*. Subtract Line 9 from Line 5. Divide result by Line 9. Multiply by 100.	0.00%

*Amount by which the proposed tax rate exceed the lower of the rollback tax rate or the effective tax rate. This figure was previously published in the Notice of Public Hearing on Tax Increase and the Notice of Tax Revenue Increase.

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease
City of Waller**

Date: 09/27/2019 08:32 AM

1. 2018 taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$354,699,932
2. 2018 total tax rate. Enter Line 4 of the Effective Tax Rate Worksheet.	\$0.4975/\$100
3. Taxes refunded for years preceding tax year 2018. Enter Line 13 of the Effective Tax Rate Worksheet.	\$23,052
4. 2018 tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$1,787,684
5. 2019 total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$369,792,492
6. 2019 effective tax rate. Enter Line 24 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Worksheet (if applicable).	\$0.5046/\$100
7. 2019 tax levy if a tax rate equal to the effective tax rate is adopted. Multiply line 5 times line 6 and divide by 100.	\$1,865,973
8. Tax Increase (Decrease). Subtract line 4 from line 7.	\$78,289

2019 Governing Body Summary #1B*

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

Date: 09/27/2019 08:29 AM

Last Year's Tax Levy**: \$1,787,684
Last Year's Frozen Homestead Amount: \$0
This Year's Frozen Homestead Amount: \$0

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY***	TAX LEVY INCREASE****
Last Year's Tax Rate	\$0.4975	\$1,839,718	\$52,034
Effective Tax Rate	\$0.5046	\$1,865,973	\$78,289
Notice & Hearing Limit*****	\$0.5046	\$1,865,973	\$78,289
Rollback Tax Rate	\$0.5743	\$2,123,718	\$336,034
Proposed Tax Rate	\$0.5046	\$1,865,973	\$78,289

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

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

***This year's tax levies are calculated using line 19 of the Effective Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

****Tax levy increase is the difference between this year's tax levy and last year's tax levy.

*****The Notice and Hearing Limit is the highest tax rate that may be adopted without publishing Texas Comptroller's Notice 50-819 and holding two public hearings (Notice 50-818 must still be published). It is the lower of the rollback tax rate or the effective tax rate.

2019 Governing Body Summary #1B*
Comparison of This Year's Tax Levy with Last Year's Tax Levy
(Does Not Include Frozen Levy)
City of Waller

Date: 09/27/2019

Last Year's Tax Levy**: \$1,787,684

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY***	TAX LEVY INCREASE****
Last Year's Tax Rate	\$0.4975	\$1,839,718	\$52,034
Effective Tax Rate	\$0.5046	\$1,865,973	\$78,289
Notice & Hearing Limit*****	\$0.5046	\$1,865,973	\$78,289
Rollback Tax Rate	\$0.5743	\$2,123,718	\$336,034
Proposed Tax Rate	\$0.5046	\$1,865,973	\$78,289

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

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

***This year's tax levies are calculated using line 19 of the Effective Tax Rate Worksheet.

****Tax levy increase is the difference between this year's tax levy and last year's tax levy.

*****The Notice and Hearing Limit is the highest tax rate that may be adopted without publishing Texas Comptroller's Notice 50-819 and holding two public hearings (Notice 50-818 must still be published). It is the lower of the rollback tax rate or the effective tax rate.



OBJECT CODE DESCRIPTIONS

Personnel Services

41110 Exempt Salaries

Employees that provide supervisory service and direction.

41111 Non-Exempt Salaries

Employees that provide clerical services, Streets, Parks, Sanitation, Public Works, Police, and Fire, etc.

41120 Part-Time Salaries

Town employees who work less than forty hours per week.

41130 Overtime / Holiday Pay

Pay received by employees for work in excess of their regular workweek.

41135 Temporary

Seasonal employees or employees who work on a special assignment for a limited time period. Benefits are not included with employment (this does not include contractual temporary employees).

41140 Auto Allowances/On Call

Allowances to city employees for expenses incurred in the performance of official duties such as use of a private vehicle. This dollar allowance is received through payroll.

41142 Cell Phone Allowance

41150 Certification Pay

Under policies and guidelines established by the City of Waller, employees may receive additional compensation per month for certifications within their respective fields of work. (Department heads are not eligible for incentive pay).

41210 Group Insurance

Includes life insurance, hospitalization, medical, surgical, dental, vision, ltd, and major medical insurance and miscellaneous coverage available to employees through payroll deductions.

41220 Social Security Contributions

Includes payment for the Federal Insurance Contributions Act (FICA) Tax.

41230 Retirement Contributions

City matches contributions to Texas Municipal Retirement System (TMRS).

41240 Tuition Reimbursement

City was designed to support associates with personal and professional development and increasing their knowledge and skill level. Reimbursement for classes and workshops to employees.

41245 Relocation/Moving Expense

Professional employment agreement authorized by City Council.

- 41250 **Unemployment Compensation**
Reimbursement to Texas Workforce Commission for employees which collected unemployment benefits.
- 41260 **Worker's Compensation**
Includes charges paid for the City's workers compensation program.
- 41270 **Employee Insurance Reimbursement**
Reimbursement for insurance cost that should had been paid by employee rather than City.
- 41280 **Compensated Absences Expense**
Employees' time off with pay for vacations, holidays, and sick days. The City is obligated to pay for these days off are required by the matching principle to record the expense for these fringe benefits when the employees are working, since the benefits are a part of the employees' compensation.
- 42110 **Nuisance Abatement**
Funds for cost of abating property, where the property owner does not pay and the city files a lien on the property.
- 42120 **Animal Control**
Fees for delivering unclaimed animals.
- 42130 **Construction Services**
Do Not Use
- 42140 **Rental of Land & Building**
Includes payments for use of all facilities not owned by the City (PD & MC).
- 42150 **Rental of Equipment & Vehicles**
Includes payments for use of all equipment not owned by the City. *i.e. copiers, concrete tools and postage machine.*
- 42160 **Equipment & Vehicle Maintenance**
Includes all materials, part, fluids and services required in the maintenance and repair of all motor vehicles, including the purchase, repair, and maintenance of tires and tubes. *i.e. vehicles washes, batteries, repairs or replacement of: brakes, light bars, hitches, mats, etc., motor vehicle inspection, new tires, flat repair, tire rotation, labor, oil, antifreeze, etc.*
- 42170 **Street Equipment & Maintenance**
Includes all materials, batteries, small parts and services required in the maintenance and repair of machinery and heavy equipment. *i.e. crawler tractors, maintainers, backhoes, loaders, scrapers, mowing, mowing machines, portable welders, street sweeper, high lifts, fire pumpers, etc.*
- 42180 **Street Lights Expense**
Fees for street lights billed to City by Constellation Energy.

- 42190 **Direct Business incentives**
Includes funding for various incentives for developers to create or enhance the economic environment of the City.
- 42200 **Computer Expense**
Includes computers, parts for computers, scanners, and related items.
- 42225 **Payment Processing Expense**
DO NOT USE – Same as Credit Card Expense.
- 42250 **Equipment (non-capitalized)**
- 42300 **Uniforms and Cleaning**
Includes all items associated with uniforms for City employees. *i.e. shirts, pants, rental uniforms, cleaning costs, etc.*
- 42410 **Communications**
Includes payment for communication services. *i.e. mobile phones, DSL lines, telephone services, etc.*
- 42420 **Newspaper notices**
Includes cost of advertising. *i.e. public notices, ordinances, bid invitations, parade notices, notices of City sponsored events, advertising in school directories, etc.*
- 42430 **Printing & Binding**
Includes all expenditures provided for the City by an outside printing press or Graphics company. *i.e. letterhead stationery, typeset envelopes, business cards, binding printing, copying, etc.*
- 42440 **Postage**
Includes postage for utility bills, disconnect notices, and other mailings, (includes refill).
- 42450 **Library Books & Media**
Library Books
- 42460 **Training, Dues and Travel**
Includes approved annual memberships, dues, and licenses with professional organizations and associations, including seminars and training classes.
i.e. GFOAT, TCMA, 3CMA, TRAPS, TLERA, CEAT, APA, IMSA, ICBO, etc.
- 42470 **Meeting Expense**
Includes food and supplies purchased for meals required during periods of extended operations, meetings, and functions. *i.e. City Council night dinner/snacks, department meetings, working lunch/dinner,*
- 42480 **Promotional Expenses**
Includes all items, or supplies that are bought for the use of promoting the City and the services provided to residents, developers, and other reasons.

- 42500 **Warrant Expense (OMNI)**
DO NOT USE
- 42600 **Returned Check**
NSF checks from Customers.
- 42700 **Exp – Developer Agreements**
- 42800 **Insurance**
Includes payments for general comprehensive liability, automobile liability, bodily injury and property damage, fire extended coverage insurance, public officials liability insurance, surety bonds, and all expenditures to pay damage claims not reimbursed by insurance.
- 42900 **Other Expense & Supplies**
Includes the repair or replacement of personal articles and items lost in the performance of official duty, and other supplies not covered under object codes 201-299. *i.e. filing fees, employee certificates, and other items.*
- 42910 **Office Equipment**
Includes office furniture and data processing equipment costing less than \$5,000. *i.e. filing cabinets, bookshelves, bulletin boards, chairs, small tables, desks, printers, computers, palm pilots, fax machines, radios, etc.*
- 42950 **Contingency**
DO NOT USE
- 42960 **Credit Card Expense**
Fees which the City is charged for accepting the card.
- 43100 **Water**
Includes any expenditure for the payment of water usage by City facilities.
- 43110 **Natural Gas**
Includes any expenditure for the payment of gas usage by City facilities.
- 43120 **Electricity**
Includes any expenditures for the payment of electricity usage by City facilities.
- 43130 **Fuel**
Fuel for City vehicles.
- 43131 **Fuel Taxes**
A special tax on fuel for the public works department.
- 43200 **Chemicals**
Includes chemicals for water plant and waste water treatment plant, mechanical, and paint supplies. *i.e. weed killers, powder enzymes, etc.*

- 43300 **Safety supplies**
Includes all items of safety equipment and supplies costing less than \$1,000.
i.e. glasses, gloves, traffic/safety cones, reflective vest, flares, fire extinguishers, dehydration drinks for those required to work in hot weather, etc.
- 43350 **Ammunition & Range Supplies**
PD officers training supplies.
- 43400 **Animal Control Supplies**
Supplies, food and other related items needed for caring for animals when they have been impounded.
- 43500 **Soil & Road base**
Includes all materials, road base service expenditures required in the maintenance of streets and alleys.
- 43550 **Drainage & Detention**
- 43600 **Offices Supplies**
Includes supplies for the operation of an office.
i.e. Paper, pens, pencils, scissors, letter openers, in/out trays, frames, calendar refills, fax machine toner, certificate stock, desk & file keys, name plates, calculators, and supplies for operation of computers.
- 43610 **Lift Stations**
Includes all materials and services expenditures required in the maintenance of lift stations.
- 43650 **Books and Media**
Professional books and/or media needed for resource materials.
- 43900 **General Supplies**
Operational supplies that do not fall under a specific category already listed.
i.e. grass seed
- 44100 **Garbage Collections**
Expenses for monthly services billed to refuse customers for trash pick-up.
(Allied Waste).
- 44200 **Gas Consumed – Waller**
Expenses for monthly services billed to Waller gas customers for gas.
(Millennium Midstream)
- 44210 **Gas Consumed – Prairie View**
Expenses for monthly services billed to Prairie View gas customers for gas.
(Millennium Midstream)
- 44220 **Gross receipts Tax – PV**
2% Tax Gas billed for Gas system which is paid the City of PV annually.

- 44300 **Utility System – Water & Sewer**
Includes improvements to the water and sewer system
- 44350 **Utility System – Gas**
Includes improvements to the gas system.
- 44400 **Repair & Maintenance Services**
Includes repairs and maintenance to facilities.
- 44440 **Street Repair & Maintenance**
Includes all items related to street repair and maintenance.
- 44450 **Street Sweeping**
Expenses for cleaning streets.
- 44500 **Laboratory Testing**
Includes all fees for required laboratory testing. *i.e. TSS, pH, CL, BOD, and NH3*
- 44600 **Custodial**
Includes fees for cleaning facilities by contract, and other general cleaning supplies.
- 44700 **Lawn Service**
Includes fees for mowing City properties.
- 44800 **Pest Control**
Includes fees for servicing for termite and pest control for City facilities.
- 44900 **Other Contracted Services**
Includes all other contractual services not covered under object code 511.
- 44950 **Hurricane Ike**
DO NOT USE
- 45100 **Engineering Services**
Includes fees for consulting services for engineering.
- 45200 **Legal Fees**
Includes attorney's fees for contracts, agreements, ordinances, etc. and for litigation, should it be needed.
- 45300 **Computer – IT Fees**
DO NOT USE
- 45400 **Accounting Fees**
Includes fees for bookkeeping and auditing services.
- 45500 **Employee Exams & Testing**
Includes quarterly random fees for contract drug testing. (DOT drug testing compliance)
- 45600 **RR Comm Safety Fees**

Annual fees for gas pipeline safety (Railroad Commission). Fees are billed to the customer in January or February and then paid to the Railroad Commission.

45700 **Prof. Dues & Subscriptions**

Professional Memberships and Subscriptions.

45800 **Development Fees**

Fees provided to the city for consultants for a specific development, should the development require additional information from the city. This was set up for the Waller Town Center Development.

45900 **Other Professional Fees**

Cost of professional services not specifically listed in another line item.
i.e. Waller I.S.D. for tax collection.

46100 **Interest Expense**

Includes fees for interest paid on bonds.

46500 **Principal**

Payments for the principal part of bond payments & Loans.

47101 **Capital Outlay – Equipment & Vehicles**

Includes the purchase price and transportation of all automobiles, trucks, trailers, attachments, and appendages. All items purchased to equip the vehicle for services are to be charged to this account. (Replacement or repair of equipment, if not considered a Capital Outlay, should be charged to object code 404.) *i.e. cars, partitions, sirens, power takeoffs, winches, beacon lights, hitches, mats, etc.*

47102 **Capital Outlay – Improvement**

Includes all expenditures covering cost of drainage, engineering, inspections, sodding, grading, landscape improvements, etc.

47103 **Capital Outlay – Land**

Includes all costs of acquiring land such as purchase price, commission, abstracts, court cost, filing fees, appraisals, attorney fees, etc.

47104 **Capital Outlay – Infrastructure Improvement**

Includes all costs related to improvements of the city's infrastructure, including water, sewer, gas, streets and drainage.

47105 **Capital Outlay – Computers**

Includes all new or used additions to office equipment that cost \$5,000 or more.
i.e. copiers, duplication machines, desks, chairs. (Items costing less than \$5,000 should be coded to 218.)

47106 **Capital Outlay – Buildings**

Includes cost for acquiring buildings.

47107 **Capital Outlay – Furniture & Fixtures**

47108 **Capital Outlay – Vehicles**

Police, P.W. or Utility Vehicles

- 48110 **Transfer to General Fund**
Includes transfers to General Fund for projects.
- 48120 **Transfer to Special Revenue**
Includes transfers to Special Revenue Fund for projects.
- 48130 **Transfer to Debt Service**
Includes transfers to Debt Service Fund for projects.
- 48140 **Transfer to Capital projects**
Includes transfers to Capital projects Fund for projects.
- 48210 **Transfer to Water & Sewer**
Includes transfers to Water and Sewer Fund for projects.
- 48220 **Transfer to Gas**
Includes transfers to Gas Fund for projects.
- 48300 **Economic Development Incentives**
- 48400 **Fleet & Street Replacement**
Capital Improvement Fund.
- 48900 **Transfer to Consolidated Cash**
Includes transfers to Consolidated Cash Fund for projects.