

**CITY OF NEEDVILLE
MUNICIPAL BUDGET – FISCAL YEAR 2020-2021**

THIS BUDGET WILL RAISE LESS REVENUE FROM PROPERTY TAXES THAN LAST YEAR’S BUDGET BY AN AMOUNT OF TWENTY-FIVE THOUSAND NINE HUNDRED DOLLARS (\$25,900), WHICH IS A THREE POINT TWO PERCENTAGE (3.2%) DECREASE FROM LAST YEAR’S BUDGET. THE PROPERTY TAX TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS SEVEN THOUSAND SEVEN HUNDRED FOURTEEN DOLLARS (\$7,714).

**THE RECORD VOTE OF THE CITY COUNCIL
IN ADOPTING THIS BUDGET IS AS FOLLOWS:**

| <u>Name/Position</u> | <u>Action</u> | | | | |
|------------------------------|---------------|---------|---------|--------|---------|
| Andrew Bohac, Mayor | For | Against | Abstain | Absent | No Vote |
| Chad Nesvadba, Mayor Pro Tem | For | Against | Abstain | Absent | No Vote |
| Sandra Dorr, Councilwoman | For | Against | Abstain | Absent | No Vote |
| Ernie Stuart, Councilman | For | Against | Abstain | Absent | No Vote |
| Clay Forister, Councilman | For | Against | Abstain | Absent | No Vote |
| Rick Sinclair, Councilman | For | Against | Abstain | Absent | No Vote |

**THE MUNICIPAL PROPERTY TAX RATES FOR THE PRECEDING
AND CURRENT YEARS ARE AS FOLLOWS:**

| Type of Tax (Year Levied) | 2019 | 2020 |
|--|----------|----------|
| Property Tax Rate | 0.395522 | 0.358642 |
| Effective Rate ('19) / No-New-Revenue Rate ('20) | 0.371774 | 0.373290 |
| Effective Maintenance & Operations Rate ('19) / No-New-Revenue M&O Rate ('20) | 0.233148 | 0.261245 |
| Rollback Rate ('19) / Voter-Approval Rate ('20) | 0.395522 | 0.267142 |
| Debt Rate | 0.162374 | 0.065495 |

THE CITY’S TOTAL AMOUNT OF DEBT OBLIGATIONS IS: \$ 865,000

EXHIBIT A: CITY OF NEEDVILLE, TEXAS – FY 2020-2021 BUDGET

Budget Worksheet
City of Needville
 For 9/30/2021

| <u>General Fund</u> | <u>2019-2020</u> <u>Actual</u> | <u>2019-2020</u> <u>Budget</u> | <u>2020-2021</u> <u>Budget</u> |
|---|-----------------------------------|-----------------------------------|-----------------------------------|
| <u>Revenues</u> | | | |
| 4110 Ad Valorem Tax - Current | 773,697.77 | 806,300 | 780,400 |
| 4111 Ad Valorem Tax - Delinquent | 22,388.24 | 14,000 | 16,000 |
| 4112 Ad Valorem Tax - P/I - 15% | 14,789.47 | 14,000 | 15,000 |
| 4125 Police Reports | 10.00 | 200 | 200 |
| 4140 Trash Pickup | 242,799.91 | 286,000 | 305,000 |
| 4145 Culverts | 16,947.60 | 15,000 | 16,000 |
| 4155 Permit Revenues | 88,217.26 | 32,000 | 50,000 |
| 4158 Beer/Health Permits | 1,215.00 | 2,000 | 2,000 |
| 4159 Mobile Home Permits | 895.00 | 750 | 750 |
| 4170 Municipal Court | 38,679.25 | 85,000 | 60,000 |
| 4180 Franchise Fee - Telephone | 8,218.95 | 9,000 | 9,000 |
| 4181 Franchise Fee - Electric | 89,322.31 | 95,000 | 95,000 |
| 4182 Franchise Fee - Gas | 6,684.85 | 10,500 | 10,500 |
| 4183 Franchise Fee - Cable TV | 24,448.41 | 7,500 | 7,500 |
| 4190 Fire Dept. Vol. Contribution | 252.28 | 300 | 300 |
| 4191 Savings Account Interest | 19,670.56 | 50,000 | 30,000 |
| 4192 Fire House Rental | 1,275.00 | 3,000 | 3,000 |
| 4195 Miscellaneous Revenue | 15,623.49 | 15,000 | 15,000 |
| 4196 Returned Check Fee | 0.00 | 100 | 100 |
| 4210 State Sales Tax | 696,263.29 | 800,000 | 800,000 |
| 4215 CAD Sales Tax | 4,513.93 | 6,000 | 60,000 |
| 4400 Transfers To I & S | 0.00 | (331,000) | (205,100) |
| Total Revenues | 2,065,912.57 | 1,920,650 | 2,070,650 |
| <u>Expenses</u> | | | |
| Total Expenses | 0.00 | 0 | 0 |
| Excess Revenue Over (Under) Expenditures | 2,065,912.57 | 1,920,650 | 2,070,650 |

Budget Worksheet
City of Needville
 For 9/30/2021

| <u>Administration</u> | <u>2019-2020</u> <u>Actual</u> | <u>2019-2020</u> <u>Budget</u> | <u>2020-2021</u> <u>Budget</u> |
|---|-----------------------------------|-----------------------------------|-----------------------------------|
| <u>Revenues</u> | | | |
| <u>Expenses</u> | | | |
| 6110 Salaries and Wages | 202,303.68 | 238,730 | 243,820 |
| 6210 Social Security Expense | 15,475.96 | 18,260 | 18,650 |
| 6220 Retirement | 9,446.55 | 9,100 | 11,580 |
| 6230 Health Insurance | 48,226.43 | 48,720 | 51,550 |
| 6240 Bonds | 100.00 | 150 | 150 |
| 6250 Texas Employment Commission | 735.55 | 3,550 | 3,550 |
| 6260 Workman's Comp/Liability | 35,294.31 | 33,000 | 36,000 |
| 7115 Accountant Fees | 11,890.50 | 20,000 | 22,000 |
| 7125 Janitorial Fees | 1,860.00 | 4,000 | 4,000 |
| 7130 Animal Control Fees | 600.00 | 2,000 | 2,000 |
| 7135 Engineering Fees | 11,645.25 | 50,000 | 25,000 |
| 7136 4-B Corporation Fee | 174,065.84 | 190,000 | 200,000 |
| 7140 Trash Pickup Expense | 160,381.87 | 190,000 | 200,000 |
| 7145 C.A.D. Appraisal Fees | 3,580.83 | 4,000 | 4,000 |
| 7160 Bank Check Fees | 0.00 | 100 | 100 |
| 7210 Gas/Electric | 16,041.52 | 20,000 | 20,000 |
| 7230 Telephone | 18,550.46 | 20,000 | 20,000 |
| 7240 Pagers/Radios/Cell Phone | 4,793.86 | 6,700 | 6,700 |
| 7430 Building Repairs | 2,338.25 | 35,000 | 35,000 |
| 7510 Software Maintenance | 4,993.75 | 10,000 | 10,000 |
| 7520 Hardware Maintenance | 0.00 | 2,500 | 2,500 |
| 7910 Misc Contracted Services | 82,063.33 | 25,000 | 70,000 |
| 8110 General Office Supplies | 30,018.61 | 25,000 | 30,000 |
| 8120 Postage | 2,688.86 | 2,500 | 3,000 |
| 8910 Misc Supplies | 309.90 | 1,000 | 1,000 |
| 8911 Emergency Management Supplies | 0.00 | 30,000 | 30,000 |
| 9210 Training | 0.00 | 500 | 500 |
| 9320 News Publications | 15.00 | 500 | 500 |
| 9330 Dues | 815.00 | 600 | 600 |
| Total Expenses | 838,235.31 | 990,910 | 1,052,200 |
| Excess Revenue Over (Under) Expenditures | (838,235.31) | (990,910) | (1,052,200) |

Budget Worksheet
City of Needville
 For 9/30/2021

| <u>Government</u> | <u>2019-2020</u> | <u>2019-2020</u> | <u>2020-2021</u> |
|---|--------------------|------------------|------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| <u>Revenues</u> | | | |
| <u>Expenses</u> | | | |
| 7110 Attorney Fees | 22,835.00 | 24,000 | 25,000 |
| 7150 Election Fees | 0.00 | 3,600 | 3,800 |
| 7310 Mayor | 5,500.00 | 6,000 | 6,000 |
| 7320 Council Members | 5,500.00 | 6,000 | 6,000 |
| 9210 Training | 175.00 | 2,000 | 2,000 |
| Total Expenses | 34,010.00 | 41,600 | 42,800 |
| Excess Revenue Over (Under) Expenditures | (34,010.00) | (41,600) | (42,800) |

Budget Worksheet
City of Needville
 For 9/30/2021

| <u>Street</u> | <u>2019-2020</u> <u>Actual</u> | <u>2019-2020</u> <u>Budget</u> | <u>2020-2021</u> <u>Budget</u> |
|---|-----------------------------------|-----------------------------------|-----------------------------------|
| <u>Revenues</u> | | | |
| <u>Expenses</u> | | | |
| 7250 Street Lights | 18,589.52 | 26,000 | 26,000 |
| 7430 Building Repairs | 0.00 | 15,000 | 15,000 |
| 7610 Shredding/Demolition | 0.00 | 5,000 | 5,000 |
| 8420 Road Materials | 10,635.14 | 100,000 | 100,000 |
| 8425 Drainage | 0.00 | 0 | 100,000 |
| 8430 Street Signs | 0.00 | 1,500 | 1,500 |
| 9412 New Equipment over \$5,000 | 0.00 | 48,000 | 0 |
| Total Expenses | 29,224.66 | 195,500 | 247,500 |
| Excess Revenue Over (Under) Expenditures | (29,224.66) | (195,500) | (247,500) |

Budget Worksheet
City of Needville
 For 9/30/2021

| <u>Municipal Court</u> | <u>2019-2020</u> | <u>2019-2020</u> | <u>2020-2021</u> |
|---|--------------------|------------------|------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| <u>Revenues</u> | | | |
| <u>Expenses</u> | | | |
| 6110 Salaries and Wages | 5,500.00 | 6,600 | 6,600 |
| 6210 Social Security Expense | 420.80 | 500 | 500 |
| 6240 Bonds | 135.00 | 200 | 200 |
| 6250 Texas Employment Commission | 99.00 | 0 | 0 |
| 7510 Software Maintenance | 0.00 | 1,300 | 1,300 |
| 7910 Misc Contracted Services | 2,423.26 | 5,000 | 5,000 |
| 9210 Training | 492.95 | 1,000 | 1,000 |
| 9330 Dues | 230.00 | 100 | 100 |
| 9510 State Fine Reimbursement | 18,440.54 | 35,000 | 25,000 |
| 9520 Jury Duty | 0.00 | 200 | 200 |
| Total Expenses | 27,741.55 | 49,900 | 39,900 |
| Excess Revenue Over (Under) Expenditures | (27,741.55) | (49,900) | (39,900) |

Budget Worksheet
City of Needville
 For 9/30/2021

| <u>Police</u> | <u>2019-2020</u> | <u>2019-2020</u> | <u>2020-2021</u> |
|---|---------------------|------------------|------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| <u>Revenues</u> | | | |
| <u>Expenses</u> | | | |
| 6110 Salaries and Wages | 312,240.33 | 379,390 | 387,040 |
| 6120 Overtime | 26,201.01 | 19,000 | 19,000 |
| 6210 Social Security Expense | 25,890.60 | 30,480 | 31,060 |
| 6220 Retirement | 15,804.39 | 18,020 | 18,380 |
| 6230 Health Insurance | 73,628.69 | 97,440 | 103,100 |
| 6250 Texas Employment Commission | 1,408.72 | 0 | 0 |
| 7240 Pagers and Radios | 5,396.91 | 6,000 | 6,000 |
| 7410 Equipment Repairs | 0.00 | 1,000 | 1,000 |
| 7420 Vehicle Repairs | 10,130.76 | 6,000 | 6,000 |
| 7660 Hospita/Doctor Expense | 0.00 | 2,500 | 2,500 |
| 7910 Misc Contracted Services | 2,774.30 | 13,500 | 10,000 |
| 8210 Fuel | 9,895.20 | 15,000 | 15,000 |
| 8220 Tires | 1,765.27 | 2,000 | 2,000 |
| 8530 Uniform Expense | 6,505.73 | 5,500 | 5,500 |
| 8910 Misc Supplies and Materials | 2,936.03 | 3,000 | 3,000 |
| 9210 Training | 901.50 | 3,000 | 3,000 |
| 9410 New Equipment | 0.00 | 5,000 | 7,000 |
| 9412 New Equipment over \$5,000 | 53,895.00 | 58,700 | 65,000 |
| Total Expenses | 549,374.44 | 665,530 | 684,580 |
| Excess Revenue Over (Under) Expenditures | (549,374.44) | (665,530) | (684,580) |

Budget Worksheet
City of Needville
 For 9/30/2021

| <u>Fire</u> | <u>2019-2020</u> | <u>2019-2020</u> | <u>2020-2021</u> |
|---|--------------------|------------------|------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| <u>Revenues</u> | | | |
| <u>Expenses</u> | | | |
| 8910 Misc. Supplies and Materials | 12,000.00 | 12,000 | 15,000 |
| 9560 Fire Marshall | 0.00 | 300 | 300 |
| Total Expenses | 12,000.00 | 12,300 | 15,300 |
| Excess Revenue Over (Under) Expenditures | (12,000.00) | (12,300) | (15,300) |

Budget Worksheet
City of Needville
 For 9/30/2021

| | <u>2019-2020</u> | <u>2019-2020</u> | <u>2020-2021</u> |
|---|-------------------|------------------|------------------|
| <u>Tax</u> | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| <u>Revenues</u> | | | |
| <u>Expenses</u> | | | |
| 7110 Attorney Fees | 4,450.20 | 4,500 | 4,500 |
| 7115 Tax Assessor Fee | 768.60 | 900 | 900 |
| Total Expenses | 5,218.80 | 5,400 | 5,400 |
| Excess Revenue Over (Under) Expenditures | (5,218.80) | (5,400) | (5,400) |

Budget Worksheet
City of Needville
 For 9/30/2021

| <u>Water Sewer</u> | <u>2019-2020</u> <u>Actual</u> | <u>2019-2020</u> <u>Budget</u> | <u>2020-2021</u> <u>Budget</u> |
|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Revenues | | | |
| 4110 Water/Sewer Charges | 489,030.13 | 625,000 | 693,000 |
| 4115 Water/Sewer Late Charges | 11,490.09 | 20,000 | 20,000 |
| 4120 Water/Sewer Connections | 20,600.00 | 45,500 | 17,500 |
| 4125 Water/Sewer Surcharges | 68,135.00 | 85,000 | 76,500 |
| 4140 W/S Misc Revenue | 23,360.00 | 5,000 | 20,000 |
| 4145 Impact Fees | 67,180.42 | 26,900 | 10,400 |
| 4191 Savings Account Interest | 4,344.94 | 12,000 | 6,000 |
| 4196 Returned Checks | 240.00 | 1,000 | 1,000 |
| Total Revenues | 684,380.58 | 820,400 | 844,400 |
| Expenses | | | |
| 6110 Salaries and Wages | 293,975.20 | 331,910 | 344,520 |
| 6120 Overtime | 13,254.09 | 8,000 | 8,000 |
| 6210 Social Security Expense | 23,502.95 | 26,000 | 26,970 |
| 6220 Retirement | 14,345.81 | 13,540 | 14,030 |
| 6230 Health Insurance | 72,493.18 | 85,260 | 90,220 |
| 6250 Texas Employment Commission | 1,134.00 | 0 | 0 |
| 6260 Workmen's Comp/Liability | 23,529.69 | 22,000 | 24,000 |
| 6270 Uniforms | 10,033.60 | 10,000 | 11,500 |
| 7135 Engineering Fees | 97,902.25 | 30,000 | 30,000 |
| 7160 Bank Check Fees | 105.27 | 100 | 100 |
| 7210 Gas/Electric | 35,828.85 | 42,000 | 45,000 |
| 7410 Equip/Sewer repairs | 29,007.56 | 20,000 | 25,000 |
| 7420 Vehicle Repairs | 964.23 | 5,000 | 5,000 |
| 7430 Building Repairs | 0.00 | 10,000 | 10,000 |
| 7510 Software Maintenance | 5,010.00 | 7,000 | 7,000 |
| 7530 Well and Tower | 0.00 | 20,000 | 20,000 |
| 7631 Water / Waste Samples | 9,976.72 | 6,500 | 12,000 |
| 7640 Sludge Hauling | 20,565.00 | 20,000 | 24,000 |
| 7910 Misc Contracted Services | 9,413.82 | 7,000 | 7,000 |
| 8120 Postage | 4,388.83 | 6,800 | 6,800 |
| 8210 Fuel | 9,923.84 | 15,000 | 12,000 |
| 8220 Tires | 0.00 | 1,200 | 1,200 |
| 8610 Supplies/Materials | 50,730.85 | 70,000 | 58,000 |
| 8620 Chemicals | 14,005.83 | 15,000 | 17,000 |
| 9210 Training | 2,260.00 | 5,000 | 5,000 |
| 9320 News Publications | 0.00 | 500 | 500 |
| 9330 Dues | 0.00 | 150 | 150 |

Budget Worksheet
City of Needville
 For 9/30/2021

| | <u>2019-2020</u> | <u>2019-2020</u> | <u>2020-2021</u> |
|---|--------------------|------------------|------------------|
| <u>Water Sewer</u> | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| 9410 New Equipment | 9,222.61 | 7,000 | 7,000 |
| 9412 New Equipment over \$5,000 | 0.00 | 30,000 | 25,000 |
| 9415 Computer Equipment | 0.00 | 1,000 | 1,000 |
| 9530 Well Permits | 5,949.04 | 7,500 | 7,500 |
| Total Expenses | 757,523.22 | 823,460 | 845,490 |
| Excess Revenue Over (Under) Expenditures | (73,142.64) | (3,060) | (1,090) |

Budget Worksheet
City of Needville
 For 9/30/2021

| <u>Interest & Sinking</u> | <u>2019-2020</u> <u>Actual</u> | <u>2019-2020</u> <u>Budget</u> | <u>2020-2021</u> <u>Budget</u> |
|---|-----------------------------------|-----------------------------------|-----------------------------------|
| Revenues | | | |
| 4191 Savings Account Interest | 9,923.64 | 20,000 | 20,000 |
| 4400 Transfers | 0.00 | 331,000 | 205,100 |
| Total Revenues | 9,923.64 | 351,000 | 225,100 |
| Expenses | | | |
| 9907 Interest Water Well Bond | 0.00 | 10,752 | 8,176 |
| 9909 Principal Water Well Bond | 0.00 | 115,000 | 120,000 |
| 9950 Bond Fees | 0.00 | 1,000 | 1,000 |
| 9962 Series 2015 Principal | 0.00 | 180,000 | 65,000 |
| 9963 Series 2015 Interest - March | 0.00 | 12,128 | 5,975 |
| 9964 Series 2015 Interest - Sept | 0.00 | 12,128 | 5,975 |
| Total Expenses | 0.00 | 331,008 | 206,126 |
| Excess Revenue Over (Under) Expenditures | 9,923.64 | 19,992 | 18,974 |