

City of Cresson
Proposed Budget
FY 2020-2021

Since the City of Cresson does not have a property tax, there is no impact to the proposed budget. There is a sales tax of 2%. There are no city debt obligations secured by property taxes.

Recording of the City Council's votes from 09/29/20 meeting:

	Yes	No	
Pam Manley	X		
Jack Farr	X		
Ron Becker			<i>*absent</i>
Kenneth Benzenhoefer	X		
Lisa Clement	X		

City of Cresson

General Fund Budget

FY 2020-2021

Account Numbers	Revenue Account	FY 2019-2020 (Actual)	FY 2020-2021 (Projected)	Notes
Fees				
1.4310	Electrical Inspection Fees	\$ 1,000.00	\$ 1,000.00	Customers pay fee
1.4572	XO Communication Franchise Fee	\$ 50.00	\$ 50.00	
1.4530	Waste Connections Franchise Fee	\$ 11,000.00	\$ 7,000.00	Favorable accounting error last yr.
1.4510	Oncor Franchise Fee	\$ 25,000.00	\$ 25,000.00	
1.4520	United Coop Franchise Fee	\$ 28,000.00	\$ 32,000.00	
1.4580	Windstream Franchise Fee	\$ 3,500.00	\$ 3,500.00	
1.1556	Franchise Fees Ooma	\$ -	\$ 60.00	
1.4570	Granite Franchise Fee	\$ 50.00	\$ 25.00	
1.4573	Level 3 Communications Franchise Fee	\$ 100.00	\$ 50.00	
1.4302	Plat & Zoning Fees	\$ 3,000.00	\$ 3,000.00	Fees from city customers
1.4552	Visa/MC Surcharges	\$ 50.00	\$ 50.00	Customers pay fee
		\$ 71,750.00	\$ 71,735.00	
Permits				
1.4303	Health Permits	\$ 3,250.00	\$ 3,250.00	Fairly consistent
1.4100	Building Permits	\$ 60,000.00	\$ 38,000.00	No new POD construction
1.4305	Temp Vending Permit	\$ 2,400.00	\$ 2,400.00	Temporary vendors in trailers, etc.
1.4300	Miscellaneous Building Permits	\$ 500.00	\$ 1,400.00	Electric
		\$ 66,150.00	\$ 45,050.00	
Other Revenue				
1.9000	Interest	\$ 1,000.00	\$ 1,000.00	Bank account interest
1.4304	Copies	\$ 250.00	\$ 25.00	Decrease in usage

1.4313	Billboard Lease	\$	1,700.00	\$	-	Billboard is down permanently
1.4551	Office Lease	\$	4,000.00	\$	-	Clark no longer rents
1.4600	Grant Funds	\$	20,000.00	\$	20,000.00	Grant will pay if park moves forward
	Contingent Revenue	\$	100,000.00	\$	\$0	No grants being applied for
1.9050	Miscellaneous	\$	1,500.00	\$	-	
		\$	128,450.00	\$	21,025.00	

Tax Revenue						
1.4200	Sales Tax-General	\$	380,000.00	\$	380,000.00	
1.4210	Sales Tax - Road Maintenance	\$	200,000.00	\$	200,000.00	
1.4580	Rec. Machines	\$	1,200.00	\$	620.00	Reduced rec. machines
	Total Tax Revenue	\$	580,000.00	\$	580,000.00	
	Total Revenue	\$	846,350.00	\$	717,810.00	

Account Numbers Expense Account FY 2019-2020 FY 2020-2021

Contract Labor Expense						
1.6300	Building Inspection Contractor	\$	48,000.00	\$	35,000.00	Less building (PODS)
1.6302	Health Inspection Contractor	\$	1,700.00	\$	1,400.00	
1.6010	Code Enforcement Contractor	\$	400.00	\$	9,000.00	possible code enforcement officer
1.8000	Road & Street Repair-Road Maintenance Fund	\$	200,000.00	\$	200,000.00	
1.7110	Road & Street Repair- General Fund	\$	-	\$	-	Last year; not used
1.7451	IT Support	\$	1,000.00	\$	1,000.00	
1.8001	Traffic & Control Signs	\$	1,000.00	\$	700.00	Street signs
	Total Contract Labor Expense	\$	252,100.00	\$	247,100.00	

Administrative Expense						
1.6000	Advertising Expense	\$	2,000.00	\$	4,500.00	Newspaper public hearings
1.7140	City Hall and Land Mortgage	\$	48,276.00	\$	48,276.00	City Hall office
1.6750	Dues & Subscriptions	\$	8,100.00	\$	10,000.00	Diversity, Centerpoint

1.6200	Filing Fees	\$	500.00	\$	500.00	City pays county ord/rezones
1.7410	Furniture & Fixtures	\$	2,623.43	\$	1,000.00	Forecasted less spend
1.7220	City Mapping Updates	\$	2,000.00	\$	2,000.00	Still need annex and thoroughfare
1.7300	Municode - Codification	\$	-	\$	10,000.00	New Codify Program/ordinance file
1.7420	Office Equipment	\$	2,000.00	\$	2,000.00	
1.6563	Office Supplies	\$	4,000.00	\$	4,000.00	
1.7600	Payroll Taxes - General	\$	5,500.00	\$	4,000.00	Removed Cornett's salary
1.7430	Post Office Box Rent	\$	152.00	\$	152.00	
1.7441	Postage	\$	100.00	\$	-	Moved to water fund
1.7700	Printer/Lease	\$	6,100.00	\$	6,100.00	
1.6560	Property Taxes	\$	-	\$	-	Clark no longer rents office
1.7450	Salaries	\$	62,000.00	\$	55,000.00	No longer have Cornett's salary
1.4553	Software and Hardware	\$	11,200.00	\$	3,500.00	Less refresh
	Visa/Mastercard Surcharges	\$	500.00	\$	500.00	Pay bank to use credit card machine
	Total Administrative Expense	\$	155,051.43	\$	151,528.00	

Insurance Expense

1.6910	Bonds	\$	900.00	\$	900.00	Office staff bonding
1.6920	Insurance	\$	9,200.00	\$	9,200.00	TML
	Total Insurance Expense	\$	10,100.00	\$	10,100.00	

Repair/Maintenance Expense

1.7120	City Hall Maintenance	\$	3,000.00	\$	3,000.00	
1.7123	Tree Trimming Labor	\$	2,000.00	\$	1,000.00	
1.7121	Maint & Repair-Equipment	\$	15,000.00	\$	20,000.00	Possible truck maintenance
1.7125	Yard Maintenance	\$	9,700.00	\$	9,700.00	City Hall, alleys, garden
1.7230	Supplies	\$	2,500.00	\$	2,500.00	Hardware, cones, etc.
	Total Repair/Maintenance Expense	\$	29,700.00	\$	33,700.00	

Travel & Meeting Expense

1.7415	Fuel	\$	2,100.00	\$	2,700.00	Truck
1.7851	Meals		500		700	Meeting w/ travel

1.7800	Seminars	\$	3,900.00	\$	4,400.00	In person classes
	Total Travel & Meeting Expense	\$	6,500.00	\$	7,800.00	
Utilities Expense						
1.7910	Electric	\$	4,000.00	\$	4,000.00	City Hall
1.7920	Telephone	\$	8,000.00	\$	7,200.00	City Hall, cell (1)
	Total Utilities Expense	\$	12,000.00	\$	11,200.00	
Professional Services Expense						
1.6102	Accounting & Auditing Services	\$	12,000.00	\$	10,000.00	Better price this year
1.6101	Legal Services	\$	84,000.00	\$	80,000.00	
1.6103	Engineering Services	\$	5,000.00	\$	8,000.00	Review plats/applications
	Total Professional Services Expense	\$	101,000.00	\$	98,000.00	
Other Expense						
1.7141	C.E.R.T. Support	\$	1,600.00	\$	500.00	Increased funds mid yr. last yr.
1.7250	Fire Dept. Support	\$	20,000.00	\$	20,000.00	
1.6751	Election	\$	1,000.00	\$	5,000.00	
1.7210	Flowers	\$	200.00	\$	200.00	
1.7960	Grant Match	\$	55,000.00	\$	-	No grant for 2020/2021 (WW#3)
	Park Expense	\$	-	\$	100,000.00	Possible park improvements
1.7200	Miscellaneous	\$	-	\$	-	
	Total Other Expense	\$	77,800.00	\$	125,700.00	
	Total Expenses	\$	644,251.43	\$	685,128.00	

City of Cresson

Utility Fund Budget

FY 2020-2021

Account Numbers	Revenue Account	FY 2019-2020 (Actual)	FY 2020-2021 (Projected)	Notes
Fees				
4.1006	CCR Billing Fee	\$ 6,000.00	\$ 6,000.00	Cresson Cross+E6:E45roads water
2.4170	Late Fee	\$ 17,000.00	\$ 25,000.00	More people are late pay
2.4300	Water Tap Fee	\$ 1,000.00	\$ 1,000.00	Cust needing a tap/new property
	Total Fees	\$ 24,000.00	\$ 32,000.00	
Service Revenue				
2.4112	MSR Well Income	\$ 15,000.00	\$ 15,000.00	
2.4110	Trash Service Income	\$ 180,000.00	\$ 175,000.00	
2.4090	Wastewater Service Income	\$ 83,000.00	\$ 90,000.00	CCR pays city/city owns WWTP
2.4100	Water Service Income	\$ 145,000.00	\$ 233,000.00	Water customers pay city
	BBH Utility Income	\$ 80,000.00	\$ -	Incorporated into water fund
	Total Service Revenue	\$ 503,000.00	\$ 513,000.00	
Other Revenue				
2.7153	Back-flow permit test	\$ 2,000.00	\$ 2,000.00	Pass thru revenue
2.4552	Visa/MC Surcharges and Fees	\$ -	\$ 680.00	Pass thru/Error in last years budget
2.5060	PrairieLand GWCD	\$ 1,000.00	\$ 800.00	Pass thru/ground water tax
2.4060	Upper Trinity GWCD	\$ 2,300.00	\$ 5,000.00	Pass thru/ground water tax
2.4050	Interest	\$ 350.00	\$ 470.00	Bank change/interest increase
	Contingent Revenue	\$ 100,000.00	\$ -	Anticipated city net revenue/ #3 BBH
	Total Other Revenue	\$ 105,650.00	\$ 8,950.00	
	Total Revenue	\$ 632,650.00	\$ 553,950.00	

Account Numbers Expense Account FY 2019-2020 FY 2020-2021 Notes

2.7800	Sanitation	\$ 77,000.00	\$ 87,000.00	Trending/City pays Waste Connection
	Total Trash Expense	\$ 77,000.00	\$ 87,000.00	

Wastewater Treatment Plant Expense

2.6576	SD Systems Daily Check	\$ 22,800.00	\$ 22,800.00	Contract Labor
2.7122	Mowing	\$ 7,000.00	\$ 7,200.00	
2.4101	WWTP TCEQ Permit	\$ -	\$ 2,000.00	Contingent TCEQ
2.6930	Telephone WWTP	\$ 750.00	\$ 750.00	
2.7920	Electric WWTP	\$ 11,500.00	\$ 11,000.00	
2.6400	WWTP Lift Station Repair	\$ 20,000.00	\$ 20,000.00	
2.7921	WWTP Lease (Thrash)	\$ 20,000.00	\$ 22,000.00	Contractual
2.6920	WWTP Sample Tests	\$ 4,500.00	\$ 6,500.00	Possible additional tests
2.8000	WWTP Repairs	\$ 6,000.00	\$ 6,000.00	
	Total Wastewater Treatment Plant Expenses	\$ 92,550.00	\$ 98,250.00	

Water System Expense

2.6573	Meter Reading	\$ 2,400.00	\$ 2,400.00	As needed/contract labor
2.6575	SD Systems Monthly Check	\$ 27,000.00	\$ 27,000.00	Contract labor
2.7000	Blackboard	\$ 1,000.00	\$ 2,000.00	Possible new program next year
2.6750	Beacon Meter Services	\$ 6,000.00	\$ 9,000.00	Moving to water (Beacon)
2.6310	Badger Telephone Expense	\$ 500.00	\$ -	No longer using
2.7910	Electricity	\$ 20,500.00	\$ 30,500.00	Trending/water wells
2.6111	Windstream - MSR	\$ 1,120.00	\$ 1,000.00	Phone line repair
2.6311	Windstream - TXI	\$ 720.00	\$ 700.00	Phone line repair
2.7230	Water Engineering	\$ 20,000.00	\$ -	WW#3 BBH prior year
2.4105	Grant Development Expense	\$ 6,000.00	\$ -	No Grant this budget cycle

2.7510	Plumbing Inspections, Fees, Permits - Water	\$	9,000.00	\$	9,000.00	
2.7442	Meter Change Out	\$	46,000.00	\$	5,000.00	Transition to auto read meters
2.4223	MSR - Water Agreement	\$	95,500.00	\$	42,000.00	
2.7950	Water Grant	\$	100,000.00	\$	-	Used funds for new WW#3
2.7440	Water Line Repair	\$	25,000.00	\$	35,000.00	Trending up
2.6322	Water Well Repair	\$	60,000.00	\$	60,000.00	Ongoing
2.7500	Water Well Tests and Supplies	\$	12,500.00	\$	12,500.00	Ongoing
2.7150	Backflow Contract Labor	\$	2,000.00	\$	2,000.00	Pass thru/ tests 2X year
	Total Water System Expenses	\$	435,240.00	\$	238,100.00	

Ground Water Fees						
2.5400	PrairieLand GWCD	\$	1,250.00	\$	800.00	Pass thru
2.4334	Upper Trinity GWCD	\$	2,100.00	\$	5,000.00	Pass thru
	Total Ground Water Fees	\$	3,350.00	\$	5,800.00	

Administrative Expense						
2.7410	Office Supplies - Water	\$	600.00	\$	1,100.00	Trending/more customers
2.8760	P.O. Box Rental	\$	50.00	\$	50.00	
2.6563	Payroll Taxes - W	\$	5,400.00	\$	5,500.00	
2.7430	Postage - Water	\$	4,800.00	\$	4,800.00	
2.6562	Salaries Expense	\$	70,000.00	\$	78,000.00	Includes proposed increases
2.4553	Visa/MC Surcharges	\$	1,500.00	\$	600.00	Trending down due to new bank
	Total Administrative Expenses	\$	82,350.00	\$	90,050.00	
	Total Expenses	\$	690,490.00	\$	513,400.00	

City of Cresson

Revenue and Expense Overview

FY 2020-2021

	FY2019-2020 (Actual)	FY2020-2021 (Projected)
General Fund Revenue	\$ 846,350.00	\$ 717,810.00
Utility Fund Revenue	\$ 632,650.00	\$ 553,950.00
Total Revenue	\$ 1,479,000.00	\$ 1,271,760.00

	FY2019-2020	FY2020-2021	Amendments
General Fund Expense	\$ 644,251.43	\$ 685,128.00	\$ -
Utility Fund Expense	\$ 690,490.00	\$ 513,400.00	\$ -
Total Expense	\$ 1,334,741.43	\$ 1,198,528.00	\$ -

	FY2019-2020	FY2020-2021
General Net Revenue	\$ 202,098.57	\$ 30,682.00
Utility Net Revenue	\$ (57,840.00)	\$ 40,550.00

	FY2019-2020	FY2020-2021	Amendments
Total Combined Net Revenue	\$ 144,258.57	\$ 73,232.00	\$ -

Annual Hotel/Motel Tax Revenue \$ 12,000.00 **Restricted fund**