

EXHIBIT A

FY2019 BUDGET ADJUSTMENT SUMMARY

	<u>FY2019 Budget</u>	<u>Adjustment</u>	<u>Proposed FY19 Budget</u>	
INCOME				
Other Income (Debt Tax)	142,252.74	-	142,252.74	
Ad Valorem Tax (Current, Delinqu	1,159,921.06	(2,265.00)	1,157,656.06	
Other Taxes	378,564.42	(12,880.00)	365,684.42	
Licensing and Permits	32,217.14	145.00	32,362.14	
Community Center	105,141.37	(10,465.00)	94,676.37	
Court	154,725.00	(46,950.00)	107,775.00	
Interest	43.86	2,213.00	2,256.86	
General Mobility	132,000.00	-	132,000.00	
Miscellaneous	77,285.42	(25,340.38)	51,945.04	
Funds from Bank Accounts	139,545.98	(5,686.62)	133,859.36	
Additional Funds from General Operating		136,806.95	136,806.95	*See Note
TOTAL INCOME	2,321,696.99	35,577.95	2,357,274.94	
EXPENSE				
Other (Debt & Capital) Expense	141,741.00	142,682.50	284,423.50	
City Government	566,696.88	(40,898.00)	525,798.88	
Public Health	224,708.24	(3,700.00)	221,008.24	
Court	124,779.55	(28,640.00)	96,139.55	
Public Safety	938,510.00	(99.05)	938,410.95	
Boards & Commissions	500.00	-	500.00	
Community Center	66,861.32	3,995.00	70,856.32	
Mobility	133,500.00	(7,000.00)	126,500.00	
Parks	37,400.00	(11,594.00)	25,806.00	
Future Projects	87,000.00	(19,168.50)	67,831.50	
TOTAL EXPENSE	2,321,696.99	35,577.95	2,357,274.94	
NET INCOME (Income - Expense)	-	-	-	

NOTES on FY2019 Budget Adjustments

***These are added funds in ADDITION to other bank funds previously committed to the FY2019 Budget**

Please note the following:

	<u>Expense</u>	<u>Income</u>	<u>Balance</u>
402 Cedar Purchase Expenses	(142,682.50)		
TWDB Reimbursement to date		69,282.58	
Reimbursement Balance DUE			(73,399.92)
Add'l funds from Op Acct		136,806.95	
Actual "Additional Funds" needed for Regular Budget Expenses			63,407.03

INCOME

	FY2019 BUDGET	Adjustment	Proposed FY19 Budget
OTHER INCOME			
Debt Tax			
41101 · Current Debt Service Tax Incom	142,252.74		142,252.74
41112 · Delinquent Debt Service Tax Inc.	-		-
TOTAL DEBT TAX INCOME	142,252.74	0.00	142,252.74
REGULAR INCOME			
Ad Valorem Tax			
41100 · Current Ad Valorem Taxes	#####	(9,275.00)	1,133,146.06
41110 · Delinquent Ad Valorem Taxes	10,000.00	5,625.00	15,625.00
41120 · Penalty / Interest	7,500.00	1,385.00	8,885.00
TOTAL AD VALOREM TAX INCOME	1,159,921.06	(2,265.00)	1,157,656.06
Other Taxes			
41400 · Franchise Taxes			
PEG	9,800.00	(400.00)	9,400.00
OTHER	165,000.00	(4,500.00)	160,500.00
41400 · Franchise Taxes	174,800.00		169,900.00
41500 · Sales Taxes	178,000.00	(8,800.00)	169,200.00
41600 · Mixed Drink Taxes	22,500.00	820.00	23,320.00
41700 · Child Safety Tax from HCTA-C	3,264.42		3,264.42
TOTAL OTHER TAXES	378,564.42	(12,880.00)	365,684.42
Licensing & Permitting			
42100 · Building Permits	30,000.00	500.00	30,500.00
42200 · Licenses/permits	1,788.57	(355.00)	1,433.57
42400 · Animal Control & Licensing	428.57		428.57
TOTAL LICENSING & PERMITTING	32,217.14	145.00	32,362.14

	FY2019 BUDGET	Adjustment	Proposed FY19 Budget
Community Center			-
42501 · Full Membership Pymt Plan Ra	40,000.00	(7,250.00)	32,750.00
42510 · Pool Income			
42511 · Pool Concessions			-
42512 · Swim Lessons			-
42513 · Pool Party Rental I	1,491.43	-	1,491.43
42514 · Swim Team Incom	2,000.00	(30.00)	1,970.00
42515 · Guest Fees Receive	1,337.14	-	1,337.14
42516 · Pool Membership I	8,896.57	(3,340.00)	5,556.57
42510 · Pool Income	13,725.14		10,355.14
42520 · Tennis Court Income	3,027.66	(896.00)	2,131.66
42530 · Event Room Income	3,388.57	8,473.00	11,861.57
42540 · Fitness Center Income	45,000.00	(7,422.00)	37,578.00
TOTAL COMMUNITY CENTER INCOME	105,141.37	(10,465.00)	94,676.37
Court			
Court Taxes			-
43140 · FTA Fund	100.00	(70.00)	30.00
43201 · Civil Justice Fee-City & State	25.00		25.00
43202 · Child Safety Seat	400.00	250.00	650.00
43210 · Administrative Payment Plan F	700.00	(300.00)	400.00
43200 · Court Tax - Other	55,000.00	(20,450.00)	34,550.00
	56,225.00		35,655.00
Court Fine & Fee Income			
43100 · Fines	90,000.00	(25,300.00)	64,700.00
43120 · Building security funds	3,100.00	(480.00)	2,620.00
43130 · Court Technology fund	2,300.00	(600.00)	1,700.00
43220 · Court Education Fund	100.00		100.00
43230 · Arrest Fees-LPD	3,000.00	(800.00)	2,200.00
43500 · Miscellaneous Court Income	0.00		-
43600 · Warrant fees	0.00	800.00	800.00
	98,500.00		72,120.00
TOTAL COURT INCOME	154,725.00	(46,950.00)	107,775.00

	FY2019 BUDGET	Adjustment		Proposed FY19 Budget
Interest				
44100 - Interest	43.86	2,213.00	2,213.00	2,256.86
General Mobility				
44700 - General Mobility	132,000.00	-	-	132,000.00
Miscellaneous Income				
47100 · Other Miscellaneous Income		17,734.42		17,734.42
41200 · Contributions	5,000.00	(5,000.00)		-
42531- Coffeehouse	10,000.00	(10,000.00)		-
42560 · Pavilion Rental Income	1,200.00	(1,020.00)		180.00
42570 · LVPD Rental Income	24,987.05	-		24,987.05
42571- LPD Overpayment	-			-
45200 · Special Expense Income	5,060.57	(1,367.00)		3,693.57
45320 · Credit Card Convenience Fees	4,500.00	-		4,500.00
45350- Excess Equipment	7,000.00	(6,150.00)		850.00
45340 · Harvey Reimbursement	19,537.80	(19,537.80)		-
TOTAL MISCELLANEOUS INCOME	77,285.42	(25,340.38)		51,945.04
Funds From Bank Accounts				
46000 FUNDS FROM THE GENERAL FUND	29,545.98			29,545.98
47001- 98 Lakeshore Roof Project	25,000.00			25,000.00
McNair Park Bathroom (From General)	20,000.00			20,000.00
PEG Funds (Council Mics & Other PEG Funds)	10,000.00	5,777.43		15,777.43
47002- Pump House Project	20,000.00			20,000.00
47003- Pool Deck Project	20,000.00			20,000.00
47004- Tennis Court Resurface PROJECT	12,000.00	(12,000.00)		-
FUNDS FROM CHILD SAFETY		1,335.95		1,335.95
FUNDS FROM BUILDING SECURITY	3,000.00	(800.00)		2,200.00
TOTAL FUNDS FROM OTHER ACCOUNTS	139,545.98	(5,686.62)		133,859.36
Total Revenue	2,321,696.99	(101,229.00)		2,220,467.99

EXPENSE

	FY2019 BUDGET	Adjustment	FY19 Proposed Budget
Other Expense			
Debt Expense			
70121 · Community Center Debt-Principal	115,000.00		115,000.00
70122 · Community Center Debt-Interest	26,741.00		26,741.00
TOTAL DEBT EXPENSE	141,741.00	-	141,741.00
70010 · Capital Expense	0.00	142,682.50	142,682.50
TOTAL OTHER EXPENSE	141,741.00	142,682.50	284,423.50
City Government			
70100 · Administrative Salaries	85,000.00	1,627.00	86,627.00
70120 · Maintenance Salaries	113,000.00	(29,000.00)	84,000.00
70130 · Bookkeeping Services		3,100.00	3,100.00
70140 · Payroll Bonus/Expenses	0.00	-	-
70200 · Employee Benefits/Insurance	37,000.00	(9,100.00)	27,900.00
70210 · Pension	6,500.00	(2,450.00)	4,050.00
70220 · Social security & Medicare	20,000.00	(1,430.00)	18,570.00
70230 · Workers' Compensation Insurance	6,500.00		6,500.00
70300 · Building Maintenance	18,584.57	2,400.00	20,984.57
70310 · Vehicle & Equipment Maintenance	3,500.00	800.00	4,300.00
70330 · New/Replacement Equipment	2,386.51	(1,685.00)	701.51
70320 · Maintenance Employee Clothing	1,500.00	(940.00)	560.00
70350 · Grounds Maintenance	33,274.29	(670.00)	32,604.29
70360 · Fire Protection Equipment Maint	3,612.31	(910.00)	2,702.31
70400 · Contingencies	2,000.00	(1,790.00)	210.00
70500 · Insurance and bonds	13,900.00	307.00	14,207.00
70550 · Bank Service/Credit Card Processing	5,783.63	(1,500.00)	4,283.63
70600 · Honoraria	6,420.00	(700.00)	5,720.00

	FY2019 BUDGET	Adjustment	FY19 Proposed Budget
70700 · Advertising	3,000.00	2,465.00	5,465.00
70800 · Appraisal	10,000.00	-	10,000.00
70900 · Audit & Professional Services	23,000.00	(3,560.00)	19,440.00
71000 · Dues and Subscriptions	4,539.42	45.00	4,584.42
71100 · Legal	35,000.00	(2,800.00)	32,200.00
71200 · Events & Special Expenses	14,650.00	(1,100.00)	13,550.00
71300 · Telephone	8,000.00	1,550.00	9,550.00
71500 · Meetings & Training	2,500.00	550.00	3,050.00
71600 · Office Supplies	4,500.00	261.00	4,761.00
71700 · Tax collection	2,000.00	-	2,000.00
71800 · Elections	4,000.00	400.00	4,400.00
71901 · Computer & Internet Expense			-
71902 · Computer Support/ P	6,000.00	1,900.00	7,900.00
71903 · Computer Utilities Se	7,000.00	(300.00)	6,700.00
71901 · Computer & Internet Expense - Total	13,000.00		14,600.00
72000 · Building Inspections	14,400.00	-	14,400.00
72100 · Utilities	65,000.00		65,000.00
72400 - PEG Expenses	4,146.15	1,632.00	5,778.15
TOTAL GENERAL GOVERNMENT	566,696.88	(40,898.00)	525,798.88
 Public Health Expense			
73100 · Mosquito control	1,708.24	(1,400.00)	308.24
73200 · Solid waste disposal	169,000.00		169,000.00
73210 · Recycling	23,000.00	(1,600.00)	21,400.00
73300 · Emergency Medical Services	30,000.00		30,000.00
73500 · Animal Control	1,000.00	(700.00)	300.00
TOTAL PUBLIC HEALTH EXPENSE	224,708.24	(3,700.00)	221,008.24

	FY2019 BUDGET	Adjustment	FY19 Proposed Budget
Court Expense			
74001 · Court forms & postage	1,000.00	1,000.00	2,000.00
74010 · Court Personnel Salary	46,700.00	1,700.00	48,400.00
74100 · Court Prosecutor	2,000.00	(500.00)	1,500.00
74200 · Municipal Judges	5,000.00	(1,800.00)	3,200.00
74300 · Court Training	850.00		850.00
74400 · Witness fees	200.00	(200.00)	-
74410 · Bailiff services	3,000.00	(800.00)	2,200.00
74414 · Arrest fees	2,659.27	(400.00)	2,259.27
74500 · Court miscellaneous	449.14	125.00	574.14
74600 · Warrant payments	1,000.00	(1,000.00)	-
74710 - Court Tax Other	59,500.00	(28,000.00)	31,500.00
74712- FTA Fund Expense	121.14	35.00	156.14
74800 · Court Technology	2,300.00	1,200.00	3,500.00
TOTAL COURT EXPENSE	124,779.55	(28,640.00)	96,139.55
Public Safety Expense			
75100 · Police department	777,000.00		777,000.00
75300 · Fire Department	154,310.00		154,310.00
75310 · Fire Marshal	1,000.00	1,240.00	2,240.00
75600 · Emergency Management	1,000.00	(1,000.00)	-
75700 - Public Awareness & Education	4,000.00	(475.00)	3,525.00
75400 · Child Safety Expense	1,200.00	135.95	1,335.95
TOTAL PUBLIC SAFETY EXPENSE	938,510.00	(99.05)	938,410.95

	FY2019 BUDGET	Adjustment	FY19 Proposed Budget
Board & Commission Expense			
76000 · Board & Commission Expense	500.00	-	500.00
	500.00	-	500.00
Community Center Expense			
77100 · Community Center Capital Expense	4,000.00	(650.00)	3,350.00
77125 · Community Center Payroll	24,000.00	(2,000.00)	22,000.00
Pool General Maint & Supplies			
77201 · Pool Chemicals	5,647.66		5,647.66
77202 · Equipment & Repairs	8,500.00	2,750.00	11,250.00
77203 · General Maint/Consumable:	1,244.21	7,205.00	8,449.21
77204 · Training	2,000.00	(1,700.00)	300.00
77210 · Utilities	6,000.00		6,000.00
77200 · Pool General Maint & Supplies	23,391.87		31,646.87
77300 · Tennis Expense	1,445.84	(650.00)	795.84
77400 · Event Room Expense	1,600.00	(600.00)	1,000.00
77500 · Fitness Center Expense	3,063.61		3,063.61
77600 · Fitness Class Expense	9,360.00	(360.00)	9,000.00
TOTAL COMMUNITY CENTER	66,861.32	3,995.00	70,856.32
Mobility Expense			
78110 · Streets & Sidewalks	132,000.00	(7,000.00)	125,000.00
78300 · Street signs	1,500.00	-	1,500.00
TOTAL MOBILITY EXPENSE	133,500.00	(7,000.00)	126,500.00

	FY2019 BUDGET	Adjustment	FY19 Proposed Budget
Parks Expense			
79001 · Parks - Capital Expense	5,450.00	(5,450.00)	-
79400 · Ball Park Expense	0.00		-
79500- McNair Park Bathrooms	20,000.00	2,806.00	22,806.00
79600 · Beautification-Parks & Entries	3,450.00	(2,450.00)	1,000.00
79700 · Park & Entrance Maintenance	8,500.00	(6,500.00)	2,000.00
79800 · Park contingency	0.00		-
TOTAL PARKS EXPENSE	37,400.00	(11,594.00)	25,806.00
Funds Designated For Projects			
METRO FUNDS BALANCE		7,000.00	7,000.00
NEW ROOF FOR 98 LAKESHORE DR	25,000.00	7,573.00	32,573.00
PUMP HOUSE	20,000.00	(20,000.00)	-
POOL DECK	20,000.00	(20,000.00)	-
COUNCIL MICROPHONES	10,000.00	1,508.50	11,508.50
TENNIS COURT REFURB or GRANT MATCH	12,000.00	4,750.00	16,750.00
TOTAL PROJECTS	87,000.00	(19,168.50)	67,831.50
Total Expense	2,179,955.99	#####	2,072,851.44
Total Expense + Other Expense	2,321,696.99	35,577.95	2,357,274.94