

Village of Volente
Capitalization Policy

1. **Purpose**

This accounting policy establishes the minimum cost (capitalization amount) that shall be used to determine the capital assets that are to be recorded in **Village of Volente's** annual financial statements (or books).

2. **Capital Asset definition**

A "Capital Asset" is defined as a unit of property that: (1) has an economic useful life that extends beyond 24 months; **and** (2) was acquired or produced for a cost of \$200.00 or more. Capital Assets must be capitalized and depreciated for financial statement (or bookkeeping) purposes.

3. **Capitalization thresholds**

Village of Volente establishes \$200.00 as the threshold amount for minimum capitalization. Any items costing below this amount should be expensed in **Village of Volente's** financial statements (or books).

4. **Capitalization method and procedure**

All Capital Assets are recorded at historical cost as of the date acquired.

Tangible assets costing below the aforementioned threshold amount are recorded as an expense for **Village of Volente's** annual financial statements. Alternatively, assets with an economic useful life of 24 months or less are required to be expensed for financial statement purposes, regardless of the acquisition or production cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

5. **Recordkeeping**

Invoice substantiating an acquisition cost of each unit of property shall be retained for a minimum of seven years.



August 25, 2014

Via E-Mail

Ms. Barbara Wilson
City Administrator
Village of Volente
16100 Wharf Cove
Volente, TX 78641-6161

Dear Barbara:

As per your request, we are enclosing the Model Ordinance to elect to:

***Discontinue Participation in TMRS
For employees hired or rehired after a specific date***

Please note, that with the adoption of this provision the city is still required to pay its calculated contribution rate. The city's current contribution rate is 6.31% and your rate for 2015 will be 7.17%.

If you have any questions or require additional assistance, please contact me at 1-800-924-8677.

Sincerely,

A handwritten signature in black ink that reads 'Eric W. Davis'.

Eric W. Davis
Deputy Executive Director



Plan Change Study

01331 Volente

GRID 2015
For Informational Purposes Only
 Effective Date - January 1, 2015
 Report Date - August 25, 2014

Proposed Plans

Plan Provisions	Current
Deposit Rate	6.00%
Matching Ratio	1.5 to 1
Updated Service Credit	0%
Transfer USC **	No
Annuity Increase	0%
20 Year/Any Age Ret.	Yes
Vesting	5 years
Contribution Rates	2015
Normal Cost Rate	6.39%
Prior Service Rate	0.42%
Retirement Rate	6.81%
Supplemental Death Rate	0.36% (A & R)
Total Rate	7.17%
Unfunded Actuarial Liability	\$4,518
Amortization Period	7 years
Funded Ratio	72.0%
Phase-In Total Rate	N/A

**This is the addition to the Initial Prior Service Rate for USC for transfers. There were 0 eligible transfer employees on the valuation date.



AN ORDINANCE 2014-O-15 ELECTING TO DISCONTINUE THE PARTICIPATION IN THE TEXAS MUNICIPAL RETIREMENT SYSTEM AS TO PERSONS EMPLOYED OR RE-EMPLOYED AFTER OCTOBER 1ST, 2014, AUTHORIZED BY SECTION 852.006 OF SUBTITLE G, TITLE 8, GOVERNMENT CODE, AS AMENDED; AND PRESCRIBING THE EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, The Village of Volente elected to participate in the Texas Municipal Retirement System, being a retirement system for municipal employees offered under the provisions of Subtitle G of Title 8 of the Government Code of the State of Texas; and

WHEREAS, Section 852.006 of the Government Code provides that a municipality may not terminate participation in the retirement system if the municipality and its employees are members of the System, but the municipality may terminate coverage under and discontinue participation in the System for persons employed or re-employed after the date of an election to discontinue; and

WHEREAS, the City Council deems it in the best interest of the City to discontinue participation in the Texas Municipal Retirement System for all employees hired after October 1st 2014.

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

Section 1. The City Council hereby exercises its option and elects that the City and all of the employees of all the departments of the City (save and except those persons employed or re-employed after October 1st), 2014 shall participate in the Texas Municipal Retirement System as provided in Subtitle G of Title 8 of the Government Code of the State of Texas, and all of the benefits and obligations of such System are hereby accepted as to such employees. Each person who is employed by the Village of Volente or who has received benefits under the Texas Municipal Retirement System program in effect for the City on October 1st, 2014, shall continue to participate in the Texas Municipal Retirement System in accordance with the terms and conditions as heretofore adopted by the City Council relating thereto.

Section 2. Each person employed or re-employed after October 1st, 2014, shall not participate in the Texas Municipal Retirement System as the City has elected to discontinue participation in the System for all persons employed or re-employed after October 1st, 2014.

Section 3. This ordinance shall become effective on the first day of October 1st, 2014.

Passed and approved this the _____ day of _____, 20____.

ATTEST:

APPROVED:

Barbara Wilson, Acting City Secretary

Mayor Frederick Graber

Village of Volente, TX Classification Description

Classification Title: City Secretary/Municipal Court Clerk

Department:

Administration

Reports To: City
Administrator

FLSA Status: Exempt

Pay Grade:

Revised Date:

Approved Date:

General Statement of Job

Prepares, posts, and advertises all required notices in accordance with state statutes and city regulations; prepares various correspondence, documents, and reports; attends City Council Meetings and prepares City Council meeting agendas; attends other Committee meetings as is necessary and provides clerical and project management support to the Mayor and Council, and Committees. Maintain and processes Court Records and Accounting.

Specific Duties and Responsibilities

Essential Functions: includes the following. Percentages are approximate and may vary. Other duties may be assigned.

General: 100%

- Establishes positive working relationships with representatives of community organizations, state/local agencies and associations, city council, management and staff, and the public;
- Performs responsibilities with a focus on high quality customer service; and with
- Focusing on details and accuracy; and
- Complies with the City Code of Conduct standards as adopted and may be amended from time to time.

City Secretary: 50%

- Serves as a resource and provides information to the public, other agencies and City staff and responds to inquiries regarding official records including open records requests, City actions and permit processing;
- Responds to routine letters, general correspondence, and requests for information;
- Coordinates with other departments in preparing the agendas and minutes for City Council, Zoning Commission, Board of Adjustments and Council, and Committee meetings; Performs work related to the preparation of these meetings.

City Secretary: 50% (continued)

- back-up materials and distribution of agenda packets;
- Schedules meetings for Mayor
- Maintains Open Records Logs and Processes Request for Open Records.
- Prepares and sets up meeting room for various Council, Boards and Committee meetings, and ensures proper arrangement for the next use after the meeting is over;
- Attends City Council, Zoning Commission and Board of Adjustment and other Committee meetings and prepares minutes from tape or notes taken at various meetings to create the official record;
- Prepares and coordinates publication, posting and distribution of legal notices for public meetings and hearings. Assures that legal requirements are met for publication and posting of agenda and notices in accordance with state statutes and city policies;
- Records documents with the required governmental agencies, County, State, and Federal;

Public Information/Information Services: 20%

- Assists with notification to residents of all city departmental events through mail outs, telephone and email contact;
- Coordinates and maintains the city directory, and city website;
- Maintains and updates city email files for notification of agendas, meetings, events, and special announcements;
- Responsible for distribution of city newsletter, and other notices to citizens;
- Notarizes and certifies documents; administers oaths of office, and maintains custody of the city seal;
- Maintain City's records in accordance with the State Local Governmental Record Keeping Act.

Mayor and Council/Committee Support: 20%

- Performs a wide variety of responsible, confidential, and complex administrative, technical and secretarial duties for the Mayor's office;
- Provides research, clerical support, and follow-up for Council Members with regard to projects and communication of activities and programs of the City;
- Assists with maintenance of calendars of activities, meetings, and various events. Provide notification to residents of all city and committee events through mail outs, telephone, web site and email contact.

Elections: 5%

- Receives candidate applications and required forms;

City Secretary/Municipal Court Clerk

- **Prepares, advertises and posts all required election notices and documents;**
- **Orders election ballots and supplies;**
- **Assists the City Administrator in the planning and conduct of periodic City elections; and**
- **Collects and retains campaign filings for elected officials;**
- **Acts in the capacity of early Voting Clerk;**
- **Secretary if appoint to Councils Standing Committees, mandatory secretary to the Planning and Zoning and Board of Adjustments Commissions;**
- **Maintains annual contracts;**
- **Provides support as needed to other staff In Administrative Services Department;**
- **Attends City Council meetings as needed.**

Municipal Court Clerk 5%

- **Establish positive working relationships with representatives of community organization, state/local agencies and associations, city council, management and staff, and the public.**
- **Performs responsibilities with a focus on high quality customer service;**
- **Files and maintains City criminal traffic cases, including entering information into the computer and maintain a database of information;**
- **Monitors the progress of cases, including preparing and mail warning letters regarding suspense dates;**
- **Prepares various daily, weekly, monthly, quarterly reports pertaining to City cases and status of fines received, and files required reports in a timely manner with state agencies;**
- **Works with various law enforcement agencies on driver's lce revocations and returns' and on obtaining criminal histories of defendants appearing in court on alleged violations of the penal codes, alcohol codes and health and safety codes;**
- **Prepares arrest warrants;**
- **Prepares case files for court;**
- **Receives and records payment for fines;**
- **Prepares documents associated with court decisions;**
- **Sets Municipal Court Docket;**
- **Prepares Bench Judgments for Judge's signature;**
- **Prepares Bench Warrants for Judge's Signature;**
- **Monitors activity of Warrant Officer;**

- Responds to defendant questions regarding cases;
- Maintain and keeps current the Incode Municipal Court Record Keeping System;
- Attends required continuing education seminars and maintain proper Municipal Court Certification.

Minimum Education and Training

High school diploma or General Education Degree (GED) and five years related experience and/or training; or equivalent combination of education and experience that provides the necessary knowledge, skills, and abilities.

Minimum Qualifications and Standards Required

Physical Requirements:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Must be physically able to operate a variety of office machines, tools and equipment. Tasks require the ability to exert slight amounts of physical effort in light work, typically involving some combination of standing, sitting, stooping, kneeling and which may involve some lifting, carrying, pushing, and/or pulling of objects and materials up to 95 pounds.

Interpersonal Communication:

Requires the ability to function and communicate with co-workers, representative from other agencies or the general public both visually and verbally. Contacts usually involve discussion of an immediate and specific situation or obtaining or presenting data or statistics. Includes the ability to make decisions and makes choices between policies, rules, or procedures.

Language Ability:

Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.

Knowledge of:

Standard office practices and procedures; practices and procedures of municipal operations; basic bookkeeping and money handling procedures; telephone etiquette; interpersonal relations; municipal election laws; and department policies and procedures.

Mathematical Skills:

Ability to calculate figures and amounts such as discounts, interest, commissions, proportions, percentages, area, circumference, and volume. Ability to apply concepts of basic algebra and geometry.

Computer Skills:

To perform this job successfully, an individual should have knowledge of contact management systems; internet software; spreadsheet software, Incode Municipal Court Software and word processing software.

Reasoning Skills:

Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variable in standardized situations.

Certificates, Licenses, Registrations

Notary Public, Municipal Court Clerk 1

Work Environment:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is quiet to moderate. The employee is constantly required to work under time pressures to meet deadlines, to perform multiple tasks simultaneously, to frequently change tasks, and to perform tedious exacting work. Work requires an ability and talent for details and accuracy.

ORDINANCE NO. 2014-O-13

AN ORDINANCE LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE VILLAGE OF VOLENTE, TEXAS FOR THE 2014-2015 FISCAL YEAR, BEGINNING OCTOBER 1ST, 2014 AND APPROPRIATING EACH LEVY FOR THE SPECIFIC PURPOSES; PROVIDING FOR WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE VILLAGE OF VOLENTE, TEXAS:

1. APPROVAL OF TAX RATE AND LEVY

That there be and is hereby levied and shall be assessed and collected for the use and support of the municipal government of the Village of Volente for the 2014- 2015 Fiscal Year, upon all property, real, personal and mixed, within the corporate limits of said Village of Volente subject to taxation, a tax of \$.1300 on each One Hundred Dollars (\$100.00) valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

- A. For the maintenance and support of general government (General Fund), \$.1300 on each One Hundred Dollars (\$100.00) valuation of property.
- B. For principal and interest on debt service in 2014 (Interest and Sinking Fund) 0.00 on each One Hundred Dollars (\$100.00) valuation of property.

2. COLLECTIONS

- A. That taxes levied under this ordinance shall be due October 1, 2014 and if not paid on or before January 31, 2015 shall immediately become delinquent.
- B. All monies collected under this ordinance for the specific items therein named, be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and that the City Secretary shall keep these accounts so as to readily and distinctly show the amount collected, the amount expended and amount on hand at any time, belonging to such funds, it is hereby made the duty of the Tax Assessor for Travis County, to deliver to the City Secretary at the time of depositing any monies, a statement showing to what fund such deposit should be made and from what source received. All receipts for the Village not specifically apportioned by this Ordinance are hereby made payable to the General Fund of the City.

3. PENALTY AND INTEREST

All taxes shall become a lien upon the property against which assessed and the City Tax Assessor/Collector for the Village of Volente, Texas is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas

and ordinances of the Village of Volente and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes from date of delinquency at the rate as prescribed by state law.

4. ENGROSSMENT AND ENROLLMENT

The City Secretary of the Village of Volente is hereby directed to engross and enroll this Ordinance by copying the caption, penalty clause, and effective date clause in the minutes of the City Council of the Village of Volente and by filing this Ordinance in the ordinance records of the Village.

5. EFFECTIVE DATE

The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this ordinance shall take effect immediately from and after its passage, as the law in such case provides.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE VILLAGE OF VOLENTE THIS 9th DAY OF September, 2014 at a regular called meeting of the City Council of the Village of Volente, there being a quorum present, by _(ayes) to ___(nays) to ___(abstentions).

VILLAGE OF VOLENTE, TEXAS

Frederick Graber, Mayor

ATTEST:

Barbara Wilson, Acting City Secretary

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Village of Volente Income and Expense Budget Worksheet (FY OCT 2014 - Sept 2015)

	2013/2014				2014/2015		Notes
	Oct 13 - Jul 14	YTD Budget	\$ Over/Under Budget	Amended Annual Budget	Proposed Budget #	Proposed Budget III	
Revenues:							
Income							
4000 - Property Tax Revenue	201,530.64	202,742.03	-1,211.39	204,632.65	213,100.00	213,100.00	2014 Certified Value \$183,990,728
4010 - Real Property Tax - Current Yr	0.00	100.00	-100.00	100.00			
4020 - Penalties & Interest	201,530.64	202,642.03	-1,111.39	204,732.65	213,100.00	213,100.00	
Total 40000 - Property Tax Revenue							
41000 - Sales Tax Revenue	3,292.00	3,000.00	292.00	3,000.00	3,000.00	3,000.00	Barbara change
4030 - Mixed Beverage Sales Tax	29,273.41	40,120.39	-8,471.16	55,000.00	50,000.00	50,000.00	
4020 - Sales & Use Taxes	42,565.41	43,120.39	-555.18	58,000.00	53,000.00	53,000.00	
Total 41000 - Sales Tax Revenue							
42000 - Utility Franchise Fees	24,319.42	24,050.50	268.92	31,000.00	31,000.00	31,000.00	
4040 - Franchise Fees for RCC	24,319.42	24,050.50	268.92	31,000.00	31,000.00	31,000.00	
Total 42000 - Utility Franchise Fees							
43000 - Development Fees/Permits	4.34	5,000.00	5,043.65	5,000.00	1,000.00	1,000.00	
1126 - ROW Fees and Permits	10,043.85	5,000.00	-2,900.00	5,000.00	1,000.00	1,000.00	
4400 - Building Review Fees	1,200.00	1,000.00	200.00	1,000.00	1,000.00	1,000.00	
4401 - Subdivision Review Fee	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	
4402 - Sign Permit Fees	0.00	500.00	-500.00	500.00			
4403 - Admin Fees	0.00	1,250.00	1,250.00	1,250.00	0.00	0.00	
4405 - Variance Fee	3,000.00	1,250.00	1,750.00	1,250.00	0.00	0.00	
Total 43000 - Development Fees/Permits	15,246.19	12,750.00	2,496.19	12,650.00	1,000.00	1,000.00	
44000 - Grant Revenue	29,378.00	29,000.00	378.00	29,000.00	29,000.00	29,000.00	
1220 - Csg Metro	0.00	29,000.00	-29,000.00	29,000.00	29,000.00	29,000.00	
4025 - Grants	29,378.00	54,000.00	-24,622.00	54,000.00	29,000.00	29,000.00	
Total 44000 - Grant Revenue							
45000 - Court Fees	0.00	100.00	-100.00	100.00			
4050 - Municipal Court Fees	0.00	100.00	-100.00	100.00			
Total 45000 - Court Fees							
47000 - Investment Earning	144.01	1,420.84	-1,441.01	2,000.00	1,500.00	1,500.00	
1030 - Savings account 3032166099	819.43	1,420.84	-501.41	2,000.00	1,500.00	1,500.00	
4700 - Interest Earned/Received	1,063.24	1,420.84	-357.40	2,000.00	1,500.00	1,500.00	
Total 47000 - Investment Earning							
48100 - Miscellaneous Income	7.13	3.00	4.13	3.00			
4990 - Unclassified Income	7.13	3.00	4.13	3.00			
Total 48100 - Miscellaneous Income	314,111.93	338,287.56	-24,175.63	362,663.65	328,600.00	328,600.00	
Total Revenues							
Expenditures:							
50000 - Operations	213.81		213.81				
50700 - Office Supplies & Equipment							
5102 - Council Supplies							
5212 - Office Supplies - General	11,490.13	4,233.30	7,256.83	5,216.45			
5213 - Office Supplies printing	2,495.13	2,500.00	-4.87	3,000.00			

Price for Non-recurring startup on new office \$31
\$1024 Stamp copier one time (DAMI)

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Village of Volente
Income and Expense Budget Worksheet

	2013/2014				2014/2015		Notes
	Oct 13 - Jul 14	YTD Budget	\$ Over/Under Budget	Amended Annual Budget	Proposed Budget #	Proposed Budget III	
5218 - Office Equipment Lease	3,692.36	3,600.00	-197.64	4,560.00			
Total 50100 - Office Supplies & Equipment	17,801.43	10,533.30	7,268.13	12,776.43	12,000.00	12,000.00	Xerox \$155/mth Under review
50200 - Postage and Shipping	466.04	1,066.66	600.62	1,300.00	1,500.00	1,500.00	
5101 - Delivery Services	1,735.18	1,066.66	668.52	1,300.00			
5214 - Office Supplies - Postage	2,201.23	1,066.66	1,134.57	1,300.00			
Total 50200 - Postage and Shipping	4,863.45	3,133.32	1,730.13	3,900.00			
50300 - Communications & Internet	1,071.58	1,000.00	71.58	1,500.00	1,000.00	1,000.00	1,000.00 Ament \$550, Hostgator 135, Delipov 125
5218 - Website Maintenance	1,535.67	2,862.90	-1,327.23	3,565.48	3,000.00	3,000.00	3,000.00 3 phones \$140 and 95 internet; 285.67 mth
5223 - Telephone & Internet	518.26	189.90	328.36	189.90			
5224 - Utilities - Telephone	189.90	1,250.00	-1,060.10	1,500.00	1,450.00	1,450.00	Barbara's contract up to \$150.00
5225 - Utilities- Internet access	1,211.88	475.50	736.38	475.50			
5226 - Cellular Phone Reimbursement	189.90	260.00	-71.10	260.00			
5228 - Governmental Email Provider	84.85		84.85				
5230 - Domain Sites							
Community Survey							
Total 50300 - Communications & Internet	4,812.24	5,338.40	-526.16	7,280.98	800.00	780.00	Survey Monkey
50600 - Computer Software and Hardware	887.54	891.70	-4.16	774.74	4,100.00	4,100.00	Contact software \$2.9k, cloud \$900, Windows \$300, does not include QB or Payroll \$369
5219 - I.T. Software	1,775.00		1,775.00		4,100.00	4,100.00	under review
5271 - Computer Software and Hardware	2,672.54	691.70	1,980.84	774.74			
Total 50600 - Computer Software and Hardware	4,557.54	1,583.40	2,974.14	4,774.74			
50900 - Other Operating Expense	11.30	0.00	11.30	0.00	300.00	300.00	Hill Country news
5124 - Miscellaneous/Reimbursement	1,030.26	500.00	530.26	500.00	500.00	500.00	TNA, S36, TCRFC 250
5128 - Advertising/Public Notices	489.00	1,611.00	-1,122.00	2,000.00	1,000.00	1,000.00	Most spent related to the office move
5210 - Books & Publications	832.40	513.21	319.19	513.21	2,500.00	2,500.00	Employee trainin
5229 - Dues, Fees, & Subscriptions	513.21	4,650.00	-4,136.79	5,900.00			Gen lib, auto, errors & omission, law enforce
5227 - Industrial Relations	5,895.18		5,895.18		3,600.00	3,600.00	and property
5228 - Mileage Reimbursement	948.29	2,500.00	-1,551.71	3,000.00	1,500.00	1,500.00	Ken\$750; Jan \$150; books \$120
5240 - Insurance, Laborers camp	1,627.92	2,500.00	-872.08	3,000.00			
5242 - Training & Ed - Council	12.00		12.00				
59102 Reconciliation differences	11,379.69	13,585.00	-2,205.31	18,600.00	8,400.00	8,400.00	
Total 50900 - Other Operating Expense	38,867.03	31,825.06	7,041.97	38,732.17	32,450.00	32,450.00	
Total 50000 - Operations	2,083.50	1,000.00	1,083.50	1,200.00	2,000.00	2,000.00	inside \$1430; training \$438
5200 - Municipal Court	2,083.50	1,000.00	1,083.50	1,200.00	3,000.00	3,000.00	
5230 - Municipal Court Expenditures							
Total 52000 - Municipal Court							
53000 - Facilities and Equipment	669.23	1,000.00	-330.77	1,000.00	5,100.00	5,100.00	leave up for renewal Oct 1, 2015, \$10,072
53100 - Facilities and Equip- Other	3,089.22	3,541.10	-451.88	4,289.32	0.00	0.00	
5317 - Office Equipment	635.24	4,143.30	-3,508.06	4,971.96	3,800.00	3,800.00	
5222 - Utilities - Electric	449.54	330.00	119.54	396.00	500.00	500.00	
5270 - Repairs & Maint	0.00	350.00	-350.00	350.00			
5301 - Burglar Alarm							
5302 - Pest & Extermination Services							

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Village of Volente Income and Expense Budget Worksheet

	2013/2014				2014/2015		Notes
	Oct 13 - Jul 14	YTD Budget	\$ Over/Under Budget	Amended Annual Budget	Proposed Budget II	Proposed Budget III	
5204 - Facilities Maintenance	4,028.00	2,166.66	1,861.32	2,166.66	4,000.00	4,000.00	
Total 52100 - Facilities and Equip -Other	8,692.83	11,531.06	-2,838.23	14,197.28	13,400.00	13,400.00	
52300 - Facility and Equipment Rent	550.00	20,000.00	550.00	24,000.00	24,000.00	24,000.00	
52300 - Facility Rental	20,296.09	20,000.00	296.09	24,000.00	24,000.00	24,000.00	
52300 - Office Space Lease	20,800.00	20,000.00	800.00	24,000.00	24,000.00	24,000.00	
Total 52300 - Facility and Equipment Rent	29,700.81	21,531.06	-1,820.17	38,107.28	37,400.00	37,400.00	
Total 52000 - Facilities and Equipment	15,110.00	15,000.00	110.00	15,000.00	15,000.00	15,000.00	
52000 - Community Events	283.48	2,897.73	2,897.73	1,500.00	1,500.00	1,500.00	
5202 - Village Cleanup, other	2,897.73	2,897.73	2,897.73	1,500.00	1,500.00	1,500.00	
5203 - Meet the Candidates	364.13	1,307.42	1,092.58	750.00	750.00	750.00	
5204 - Christmas Party	1,307.42	2,400.00	1,092.58	2,400.00	2,150.00	2,150.00	
5205 - City Council Meetings & Workshops	249.89	1,500.00	1,250.01	1,500.00	2,150.00	2,150.00	
5210 - Election Expense	6,614.73	5,400.00	1,214.73	5,400.00	5,900.00	5,900.00	
5211 - Events - Other	500.00	1,250.00	750.00	1,500.00	1,500.00	1,500.00	
Total 52000 - Community Events	3,000.00	4,500.00	-1,500.00	6,000.00	2,000.00	2,000.00	To use the Parkland Fund Included in roads and light of ways
5205 - Meet the Candidates	4,287.78	5,000.00	712.22	5,000.00	2,000.00	2,000.00	Included in roads and light of ways
5204 - Tree Trimming	20,000.00	20,000.00	0.00	20,000.00			Included in roads and light of ways
Engineering and survey							
5248 - Roads & Rightway Maint.	8,004.39	10,000.00	-995.61	15,000.00	78,320.00	70,352.00	Barbara Change
Total 57000 - Public Works	36,782.17	40,750.00	-3,967.83	47,500.00	81,820.00	73,852.00	
64000 - Outside Services	0.00	1,500.00	-978.88	1,500.00	6,000.00	6,000.00	Two Years to complete. Accrual thru years
5125 - Audit	521.12	1,500.00	-978.88	1,500.00	650.00	650.00	
5127 - Tax Collection - Treas Co	2,734.50	3,000.00	-265.50	3,000.00			
64100 - Development Costs	18,376.62	7,550.00	10,826.62	10,000.00			
5113 - Development Inspection Serv Fee	5,435.25	8,833.34	-3,398.09	10,000.00	15,000.00	10,000.00	Fees should cover costs going forward
5114 - Development Plan Review Fee	3,785.35	5,000.00	-1,214.65	5,000.00			Barbara Change
5115 - Professional Services Non Rand	1,676.25	1,676.25	0.00	1,676.25			
5120 - Special Engineering Consultant	150.00	150.00	0.00	150.00			
Development Costs to be Invoiced	31,827.87	24,383.34	7,444.53	28,000.00	15,000.00	10,000.00	
Total 64100 - Development Costs	4,202.74	24,056.43	-19,856.69	30,000.00	10,000.00	10,000.00	
64400 - Attorneys Fees	6,409.11	0.00	6,409.11	0.00	12,000.00	12,000.00	Codification
5100 - Attorney	1,341.84	1,341.84	0.00	1,341.84	2,000.00	2,000.00	
5110 - Attorney - General Services	1,341.84	1,341.84	0.00	1,341.84	2,000.00	2,000.00	
64400 - Legal Fees - Litigation	1,341.84	1,341.84	0.00	1,341.84	5,000.00	5,000.00	
5112 - Attorney Litigation	0.00	0.00	0.00	0.00			
Total 64400 - Legal Fees - Litigation	1,341.84	1,341.84	0.00	1,341.84	5,000.00	5,000.00	
64470 - Legal Fees - City Projects							
P&Z Ordinance					12,000.00	12,000.00	
Adhoc Water Planning					2,000.00	2,000.00	
Govt Negotiation					2,000.00	2,000.00	
Emergency Mgt					5,000.00	5,000.00	

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Village of Volente Income and Expense Budget Worksheet

	2013/2014			2014/2015		
	Oct 13 - Jul 14	YTD Budget	8 Over/Budget Budget	Amended Annual Budget	Proposed Budget II	Proposed Budget III
5111 - Attorney - City Projects	10,216.11	0.00	10,216.11	0.00	21,000.00	21,000.00
Total 5111 - City Projects	10,216.11	0.00	10,216.11	0.00	21,000.00	21,000.00
5121 - Contract Police	22,169.90	24,059.43	-1,889.53	20,000.00	31,000.00	31,000.00
Total 5121 - Contract Police	22,169.90	24,059.43	-1,889.53	20,000.00	31,000.00	31,000.00
5122 - Code Enforcement	54,518.99	49,941.77	4,577.22	65,200.00	62,650.00	47,650.00
Total 5122 - Code Enforcement	54,518.99	49,941.77	4,577.22	65,200.00	62,650.00	47,650.00
6000 - Contract Labor	332.19	1,000.00	-667.82	1,200.00	5,000.00	8,000.00
6100 - Enforcement Costs	5,510.00	9,000.00	-3,490.00	15,000.00	7,200.00	12,500.00
6121 - Contract Police	0.00	6,205.60	-6,205.60	8,506.72	12,200.00	17,500.00
6122 - Code Enforcement	5,510.00	15,205.60	-9,695.60	23,206.72	12,200.00	17,500.00
Total 6100 - Enforcement Costs	5,510.00	15,205.60	-9,695.60	23,206.72	12,200.00	17,500.00
6200 - Contract Labor	5,842.18	16,205.60	-10,363.42	24,506.72	12,200.00	17,500.00
Total 6200 - Contract Labor	5,842.18	16,205.60	-10,363.42	24,506.72	12,200.00	17,500.00
6600 - Payroll Expenses	92,037.26	98,422.34	-6,384.98	119,107.00	116,000.00	116,000.00
6609 - Salaries and Wages	61.00	61.00	0.00	61.00	116,000.00	116,000.00
6600 - Payroll Expenses - Other	92,088.26	98,422.34	-6,322.98	119,107.00	116,000.00	116,000.00
Total 6600 - Payroll Expenses	92,088.26	98,422.34	-6,322.98	119,107.00	116,000.00	116,000.00
6700 - Employee Related	10,242.90	10,242.90	0.00	12,291.48	11,600.00	11,600.00
6023 - Employee Paid Health Ins	185.64	1,500.00	-1,304.36	2,000.00	1,000.00	1,000.00
6241 - Training & Ed - Staff	-48.42	0.00	48.42	0.00	420.00	420.00
66001 - TX State Unemployment Tax SUTA	5,430.82	5,430.82	0.00	7,200.00	7,200.00	7,200.00
66002 - Social Security FICA	1,270.12	1,270.12	0.00	1,680.00	1,680.00	1,680.00
66003 - Medicare/MD Employer Share	5,800.82	4,450.00	1,350.82	5,340.00	4,800.00	4,800.00
66004 - TW93 Retirement City Paid	0.00	1,501.00	-1,501.00	1,501.00	0.00	0.00
66006 - Employment Taxes	-983.60	0.00	983.60	0.00	0.00	0.00
66007 - Employee Paid Health Ins	22,378.28	17,683.90	4,694.38	21,132.48	30,200.00	26,700.00
Total 6700 - Employee Related	192.14	0.00	192.14	21,132.48	30,200.00	26,700.00
8000 - Other Expense	289,098.21	292,769.75	-3,671.54	360,885.65	371,820.00	360,432.00
Total Expense before Capital outlay	289,098.21	292,769.75	-3,671.54	360,885.65	371,820.00	360,432.00
Capital Outlay:						
Public Works	25,668.26	20,106.29	5,561.97	21,904.29	13,780.00	14,000.00
Office Leasehold	25,668.26	20,106.29	5,561.97	21,904.29	13,780.00	14,000.00
Total Capital Outlay	25,668.26	20,106.29	5,561.97	21,904.29	13,780.00	14,000.00
Total Expenditures	314,766.48	312,876.04	1,890.44	382,790.94	387,490.00	374,432.00
Net Change (Surplus / (Deficit))	-684.58	25,409.52	-28,094.08	-20,104.29	-24,000.00	-45,432.00
Transfers to General Fund Reserves:						
Parkland Fund	25,668.26	20,106.29	5,561.97	21,904.29	1,500.00	1,500.00
Capital Outlay	25,668.26	20,106.29	5,561.97	21,904.29	57,300.00	44,352.00
Deficit Funding	25,668.26	20,106.29	5,561.97	21,904.29	58,800.00	45,852.00
Total Transfers to Reserves	25,668.26	20,106.29	5,561.97	21,904.29	116,600.00	91,704.00
Net Change after Transfers (Surplus/Deficit)	25,013.72	45,517.81	-20,504.08	1,200.00	0.00	0.00

Notes

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Village of Valente Income and Expense Budget Worksheet

2013/2014		2014/2015	
Oct 12 - Jul 14	YTD Budget	8 Over/Under Budget	Amended Annual Budget
		Proposed Budget II	Proposed Budget III

Notes:

	2013/2014		2014/2015	
	Oct 12 - Jul 14	YTD Budget	8 Over/Under Budget	Amended Annual Budget
Changes in Fund Balance:				
Unrestricted Fund Balance, Beginning	613,006.55	613,006.55	613,006.55	613,006.55
Current Year Operations	(644.56)	25,409.52	(20,108.29)	638,020.27
Current Year Capital Outlay	25,698.28	20,108.29	21,908.29	(59,000.00)
Current Year Depreciation	-	-	-	15,790.00
Appropriations:				(5,100.00)
Legal Fund		(150,000.00)	(150,000.00)	(5,100.00)
Offices Move		(21,908.29)	(21,908.29)	
Unrestricted Fund Balance, Ending	638,020.27	486,616.07	442,898.26	589,020.27
Temporarily Restricted Funds - Parkland	61,250.00	61,250.00	61,250.00	601,068.27
Fund Balance, Ending	699,270.27	547,866.07	504,148.26	649,550.27
				650,818.27