



ADOPTED ANNUAL BUDGET

For the Fiscal Year
Beginning October 1, 2020
Ending September 30, 2021

TAX NOTICE

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$195,307, WHICH IS A 10.98% INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$119,253.

THE MEMBERS OF THE GOVERNING BODY VOTED ON THE FY 2020-2021 BUDGET AS FOLLOWS:

FOR:	JEANNIE PRAZAK LINDA HARRIS JEANIE SCOTT
AGAINST:	NONE
PRESENT AND NOT VOTING:	MAYOR JAMES BURGESS
ABSENT:	ROBERT MCCURDY GERONIMO HERNANDEZ

PROPERTY TAX RATES

	<u>FY 2020-2021</u>	<u>FY 2019-2020</u>
ADOPTED TAX RATE	\$0.838991	\$0.869918
NO-NEW-REVENUE M&O TAX RATE:	\$0.651210	\$0.633912
DEBT TAX RATE:	\$0.152900	\$0.157520
TOTAL NO-NEW-REVENUE TAX RATE:	\$0.804110	\$0.791432
VOTER-APPROVAL TAX RATE:	\$0.838991	\$0.869918
DEMINIMIS TAX RATE:	\$1.067581	

TOTAL DEBT OBLIGATIONS FOR THE CITY OF VENUS SECURED BY PROPERTY TAXES:
\$359,776

CITY COUNCIL

JAMES BURGESS.....MAYOR
JEANNIE PRAZAK.....PLACE 1
LINDA HARRIS.....PLACE 2
JEANIE SCOTT.....PLACE 3
GERONIMO HERNANDEZ.....PLACE 4
ROBERT MCCURDY (MAYOR PRO-TEM).....PLACE 5

APPOINTED OFFICIALS

ANDY WOLFE.....CITY ADMINISTRATOR
CALLIE GREEN.....CITY SECRETARY
TIMOTHY DUNN.....CITY ATTORNEY
BOB SCOTT.....MUNICIPAL COURT JUDGE

BUDGET DOCUMENT PREPARATION

ANDY WOLFE.....CITY ADMINISTRATOR
CHERYL ESTES, CPA.....FINANCE DIRECTOR

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FISCAL BUDGETING POLICIES

Operating Budget

The General Fund is the operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The City's annual budgets are prepared and adopted on a basis consistent with GAAP for all governmental and proprietary funds except for capital projects fund, which adopts project-length budgets.

Balanced Budgets

Currently available unassigned operating revenue shall be sufficient to support current operating expenditures. Temporary shortages or operating deficits can and do occur; however, they are not tolerated as extended trends. Measures should be developed to provide additional revenue and/or reduced expenditures to eliminate operating deficits when necessary.

Planning

The budget process will be coordinated to identify major policy issues for City Council consideration well in advance of the budget approval date for proper analysis and accurate decision making.

Budgetary Control

1. The City Administrator's level of budgetary control is at the department level for all City funds. Changes in budgeted expenditure appropriations at the department level require approval of the City Council.
2. Department Directors' level of budgetary control is at the category level. Modifications within and between a respective department's operating categories are allowed except for personnel costs and capital expenditures. Personnel costs and capital expenditure modifications require the approval of the City Administrator.

FUND BALANCE POLICIES

Purpose

The purpose of this policy is to establish a key element of the financial stability of the City by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability and it is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and other similar circumstances. This policy will ensure the City maintains adequate fund balances in the City's various operating funds with the capacity to:

1. Provide sufficient cash flow for daily financial needs,
2. Secure and maintain investment grade bond ratings,
3. Offset significant economic downturns or revenue shortfalls, and
4. Provide funds for unforeseen expenditures related to emergencies.

Definitions

Fund Equity

A fund's equity is generally the difference between its assets and its liabilities. Fund equity is affected by the results of each year's operations [revenues over (under) expenditures].

Fund Balance

The fund equity of a governmental fund for which an accounting distinction is made between the portions that are spendable and non-spendable. Fund balance is classified into five categories:

- 1) **Non-spendable fund balance** – includes the portion of net resources that cannot be spent because of their form (i.e. inventory, or prepaids) or because they must remain in-tact.
- 2) **Restricted fund balance** – includes the portion of net resources on which limitations are imposed by creditors, grantors, contributors, or by laws or regulations of other governments (i.e. externally imposed limitations). Amounts can be spent only for the specific purposes stipulated by external resource providers or as allowed by law through constitutional provisions or enabling legislation. Examples include grant awards, bond proceeds, street maintenance taxes, and court technology and security fees.
- 3) **Committed fund balance** – includes the portion of net resources upon which the City Council has imposed limitations on use. Amounts that can be used only for the specific purposes determined by a formal action of the City Council. Commitments may be charged or lifted only by the Council taking the same formal action that originally imposed the constraint. The formal action must be approved before the end of the fiscal year in which the commitment will be reflected on the financial statements.
- 4) **Assigned fund balance** – includes the portion of net resources for which an intended use has been established by the City Council or the City Official authorized to do so by the City Council. Assignments of fund balance are much less formal than commitments and do not require formal action for their imposition or removal. In governmental funds, other than the General Fund, assigned fund balance represents the amount that is not restricted or committed which indicates that resources are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – the amounts in excess of what can properly be classified in one of the other four categories of fund balance. It is the residual classification of the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are available for any purpose. Negative residual amounts for all other governmental funds are reported in this classification.

CITY POLICY

Committed Fund Balance

The City Council is the City’s highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at the City’s Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period (i.e. the Council may approve the calculation or formula for determining the amount to be committed).

For FY 20-21, the City budgeted no beginning and ending committed fund balances.

Assigned Fund Balance

The City Council authorizes the City Administrator as the City Official responsible for the assignment of fund balance to a specific purpose as approved by this fund balance policy.

For FY 20-21, the City budgeted no beginning and ending assigned fund balances.

Minimum Unassigned Fund Balance

The City's goal is to achieve and maintain an unassigned fund balance in the General Fund equal to one hundred twenty (120) days of total expenditures (excluding one-time expenditures and operating transfers); and, in the Water/Sewer Fund a balance equal to one hundred twenty (120) days of total expenditures (excluding one-time expenditures and operating transfers). The City considers a balance of less than one hundred twenty (120) days to be cause for concern, barring unusual or deliberate circumstances. In the event the unassigned fund balance is calculated to be less than the policy stipulates, the City shall plan to adjust budget resources in the next fiscal year to restore the balance.

For FY 20-21, the projected beginning and the budgeted ending unassigned fund balances for the General Fund equal \$1,682,070 which represents 196 days of FY 20-21 total budgeted expenditures.

GOVERNMENTAL FUNDS
FY 20-21 ADOPTED BUDGETS

	Governmental Funds					Total Governmental Funds		
	General Fund	Debt Service Fund	VCSDC Fund	Street Tax Fund	Other Funds	Adopted FY 20-21	Projected FY 19-20	
BEGINNING FUND BALANCE	\$ 1,682,070	\$ 3,797	\$ 183,688	\$ -	\$ 34,938	\$ 1,904,493	\$ 2,417,381	-21%
REVENUES								
Property Taxes	1,608,718	358,514	-	-	-	1,967,232	1,788,419	10%
Sales Taxes	516,843	-	206,736	103,368	-	826,947	787,570	5%
Franchise Fees	117,420	-	-	-	-	117,420	114,000	3%
Licenses and Permits	644,000	-	-	-	-	644,000	680,000	-5%
Charge for Services	8,600	-	-	-	-	8,600	4,500	91%
Fines and Forfeitures	50,750	-	-	-	2,800	53,550	53,575	0%
Intergovernmental	147,139	-	-	-	-	147,139	164,771	-11%
Interest Earnings	15,000	1,812	500	-	-	17,312	22,732	-24%
Other	20,000	-	-	-	-	20,000	67,599	-70%
TOTAL REVENUES	3,128,470	360,326	207,236	103,368	2,800	3,802,200	3,683,166	3%
EXPENDITURES								
Administration	752,283	550	-	-	-	752,833	725,785	4%
Planning and Development	373,000	-	-	-	-	373,000	409,000	-9%
Police	1,435,857	-	-	-	-	1,435,857	1,247,156	15%
Municipal Court	105,920	-	-	-	4,139	110,059	116,300	-5%
Fire	10,899	-	-	-	-	10,899	13,368	-18%
Public Works	309,973	-	-	103,368	-	413,341	419,909	-2%
Community Development	-	-	165,236	-	5,000	170,236	170,670	0%
Debt Payments	130,538	409,776	-	-	-	540,314	274,017	97%
Capital Outlay	10,000	-	-	-	-	10,000	647,599	-98%
TOTAL EXPENDITURES	3,128,470	410,326	165,236	103,368	9,139	3,816,539	4,023,804	-5%
OTHER SOURCES (USES)								
Debt Proceeds	221,000	-	-	-	-	221,000	4,169,000	-95%
One-Time Capital Expenditures	(221,000)	-	-	-	-	(221,000)	(4,169,000)	-95%
Transfers In (Out)	-	50,000	(50,000)	-	-	-	(172,250)	-100%
TOTAL OTHER SOURCES (USES)	-	50,000	(50,000)	-	-	-	(172,250)	-100%
ENDING FUND BALANCE	\$ 1,682,070	\$ 3,797	\$ 175,688	\$ -	\$ 28,599	\$ 1,890,154	\$ 1,904,493	-1%

196

days reserve

SUMMARY OF GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

DEBT SERVICE FUND

The Debt Service Fund is a legally restricted fund used to account for the portion of property taxes assessed and collected specifically for bond debt obligations of the general government.

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for bond proceeds and other revenue sources used to fund the purchase and/or construction of capital assets of the general government such as municipal buildings, equipment and streets. Capital project funds are accounted for in multi-year funds that cross fiscal years and do not close until the project is completed. In FY 19-20, the City approved a capital budget of \$4,169,000 funded with bond proceeds to construct Venus Parkway, a major City thoroughfare.

VENUS COMMUNITY SERVICES DEVELOPMENT (TYPE B) FUND

Chapters 501 and 502 of the Local Government Code give cities the ability to finance new and expanded business enterprises within a community through economic development corporations (EDCs). Chapter 505 of the Local Government Code outlines the characteristics of Type B EDCs, authorizes cities to adopt sales taxes to fund the EDC, and defines projects that Type B EDCs are allowed to undertake.

The Venus Community Services Development Corporation Fund (VCSDC) accounts for a one-half cent sales tax collected for the specific purposes of a Type B EDC. For FY 20-21, the budget for VCSDC provides \$206,736 in sales tax revenue, expenditures of \$165,236 for administrative costs and maintenance/improvements of the City's parks and community center, and a transfer of \$50,000 to the City to pay debt obligations.

STREET MAINTENANCE SALES TAX FUND

The Street Maintenance Sales Tax Fund is a legally restricted fund used to account for a quarter-cent sales tax collected specifically for maintenance and repair of existing city streets, roads and sidewalks.

OTHER FUNDS

Other funds represent special revenue funds used to account for revenue collected for restricted purposes or as specified by law.

Municipal Court Technology Fund

The Municipal Court Technology Fund is established by law to account for revenues collected to assist in the funding of expenditures related to the technological enhancements of the municipal court.

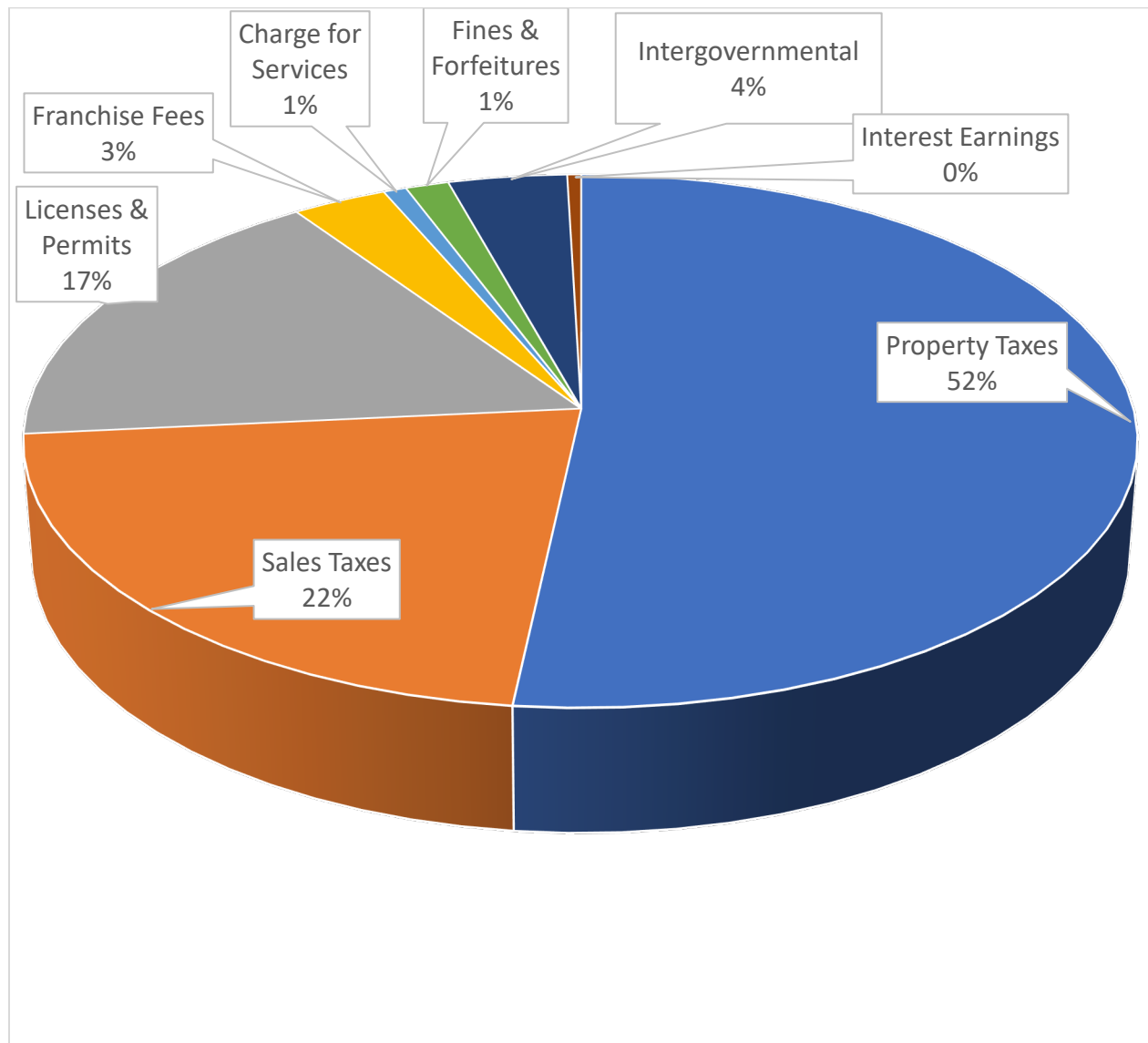
Municipal Building Security Fund

The Municipal Building Security Fund is established by law to account for revenues collected to assist in the funding of expenditures related to security of the municipal court.

National Night Out (NNO) Contribution Fund

The NNO Fund accounts for a \$15,000 donation made by a developer specifically for the annual event that takes place in October of each year.

GOVERNMENTAL FUNDS – ALL REVENUE SOURCES



PROPERTY TAX REVENUE

The annual revenue generated from this source is the product of the property tax rate established by the City Council and the appraised taxable value of property within the City limits. Property taxes are the largest source of revenue for the City, representing 52% of the City's total revenue. Property taxes assessed for maintenance and operations represent 51% of the General Fund's revenue, and property taxes assessed for interest and sinking represents 100% of the Debt Service Fund's revenue (excluding transfers).

For fiscal year 2020-2021, the total adopted property tax rate is \$0.838991, which is a decrease of \$0.030927 when compared to last year's total tax rate. The total taxable value of property increased \$30,729,563, or 14.94%, when compared to last year. Of this increase, \$14,213,822 is from new property. Total property tax revenue is budgeted at \$1,967,232 which is \$177,478, or 9.92%, more than last year. Of this amount, \$119,253 is from new property. The tax levy used to calculate budgeted revenue does not include protested taxable values.

2020 ESTIMATED TOTAL TAX BASE:*	\$ 234,475,965
FY 2020-2021 M&O TAX RATE:	\$ 0.686091
FY 2020-2021 DEBT TAX RATE:	\$ 0.152900
FY 2020-2021 TOTAL TAX RATE:	\$ 0.838991
FY 2020-2021 TAX LEVY	\$ 1,967,232
ESTIMATED FY 2020-2021 TAX REVENUE: (100% OF TAX LEVY)	\$ 1,967,232
FY 2020-2021 NO-NEW-REVENUE TAX RATE:	\$ 0.804110
FY 2020-2021 VOTER-APPROVED TAX RATE:	\$ 0.838991
FY 2020-2021 DEMINIMIS TAX RATE:	\$ 1.067581

*Amount represents total taxable value less properties under protest as of July 24, 2020.

**ASSESSED VALUE OF TAXABLE PROPERTY
FIVE-YEAR ANALYSIS**

FISCAL YEAR	TOTAL ASSESSED VALUE	EXEMPTIONS	TOTAL TAXABLE VALUE	% INCREASE
2017	130,307,022	(1,575,937)	128,731,085	11.44%
2018	134,236,860	(2,287,623)	131,949,237	2.50%
2019	156,930,100	(3,220,581)	153,709,519	16.49%
2020	209,531,005	(4,640,332)	205,738,218	33.85%
2021	241,573,205	(5,105,424)	236,467,781	14.94%

**ADOPTED PROPERTY TAX RATES
FIVE-YEAR ANALYSIS**

FISCAL YEAR	M&O TAX RATE	M&O TAX REVENUE	I&S TAX RATE	I&S TAX REVENUE
2017	0.879918	\$1,132,728	-	-
2018	0.879918	\$1,161,045	-	-
2019	0.727749	\$1,118,619	0.152169	\$233,898
2020	0.712398	\$1,465,675	0.157520	\$324,079
2021	0.686091	\$1,608,718	0.152900	\$358,514

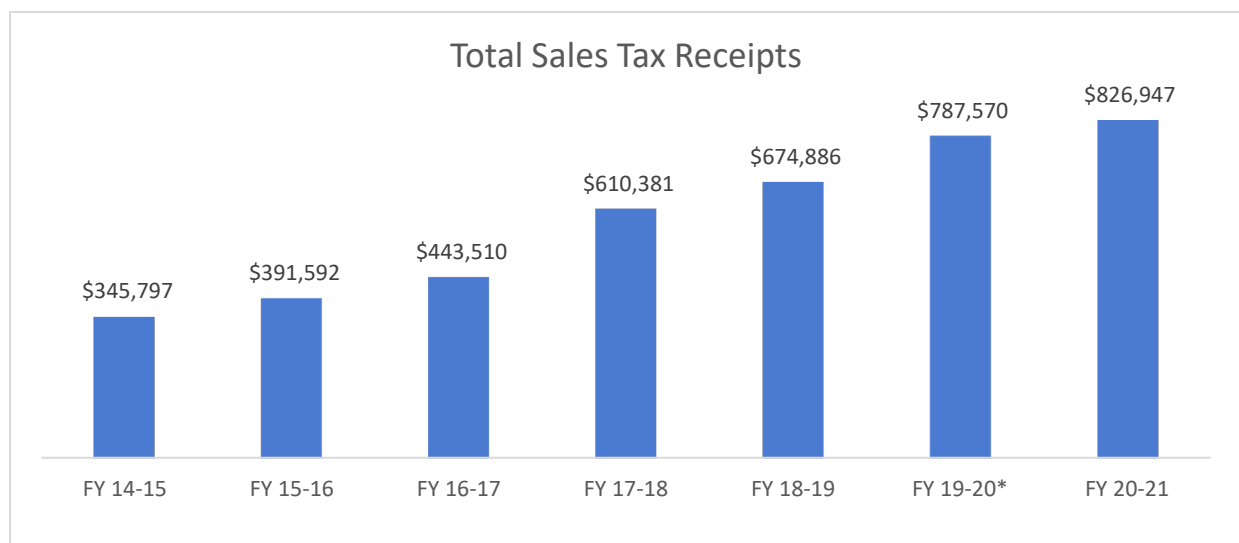
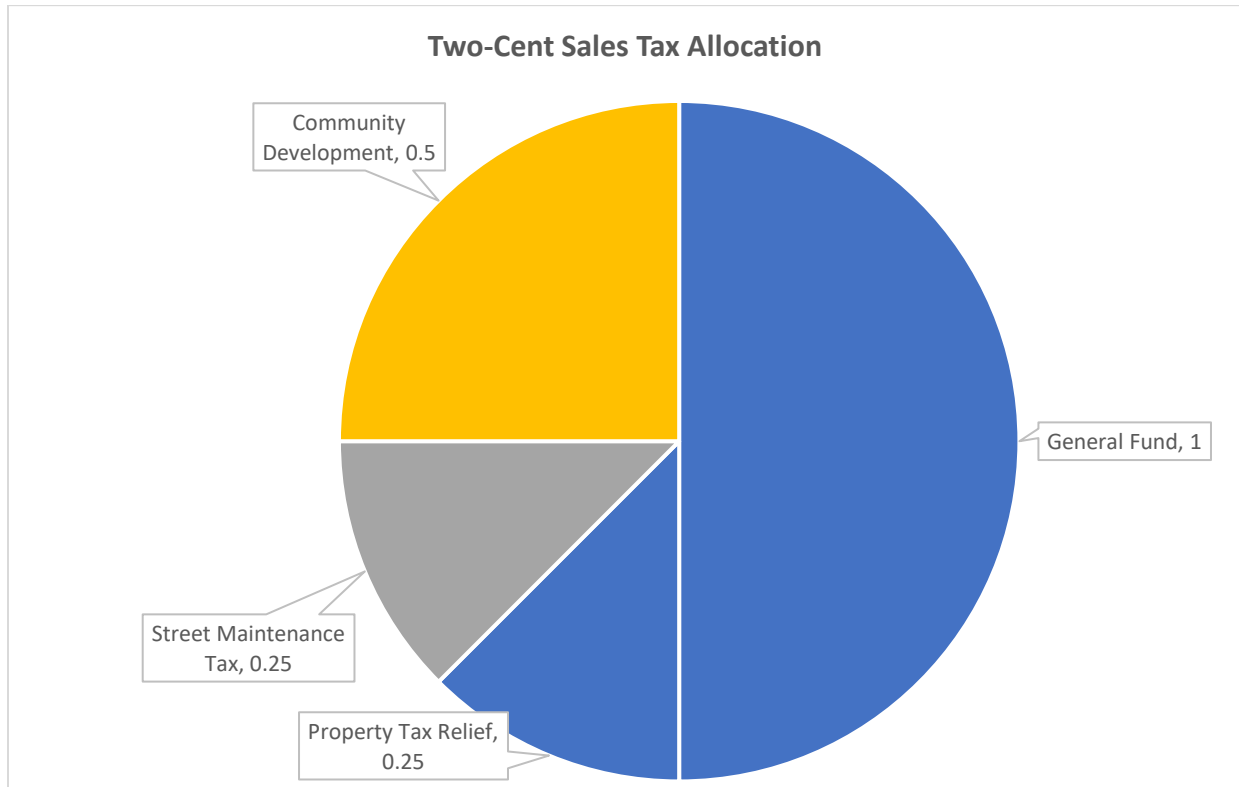
**PROPERTY TAX LEVIES AND COLLECTIONS
FIVE-YEAR ANALYSIS**

FISCAL YEAR	ADOPTED TOTAL TAX RATE	TOTAL TAX LEVY OCTOBER 1	TOTAL TAX COLLECTIONS	% COLLECTED
2017	0.879918	\$1,132,728	\$1,137,000	100.38%
2018	0.879918	\$1,161,045	\$1,168,205	100.62%
2019	0.879918	\$1,352,518	\$1,364,400	100.88%
2020	0.869918	\$1,789,754	\$1,768,080	98.79%
2021	0.838991	\$1,967,232	-	-

Total tax collections represent amounts collected as of July 31, 2020.

SALES TAX REVENUE

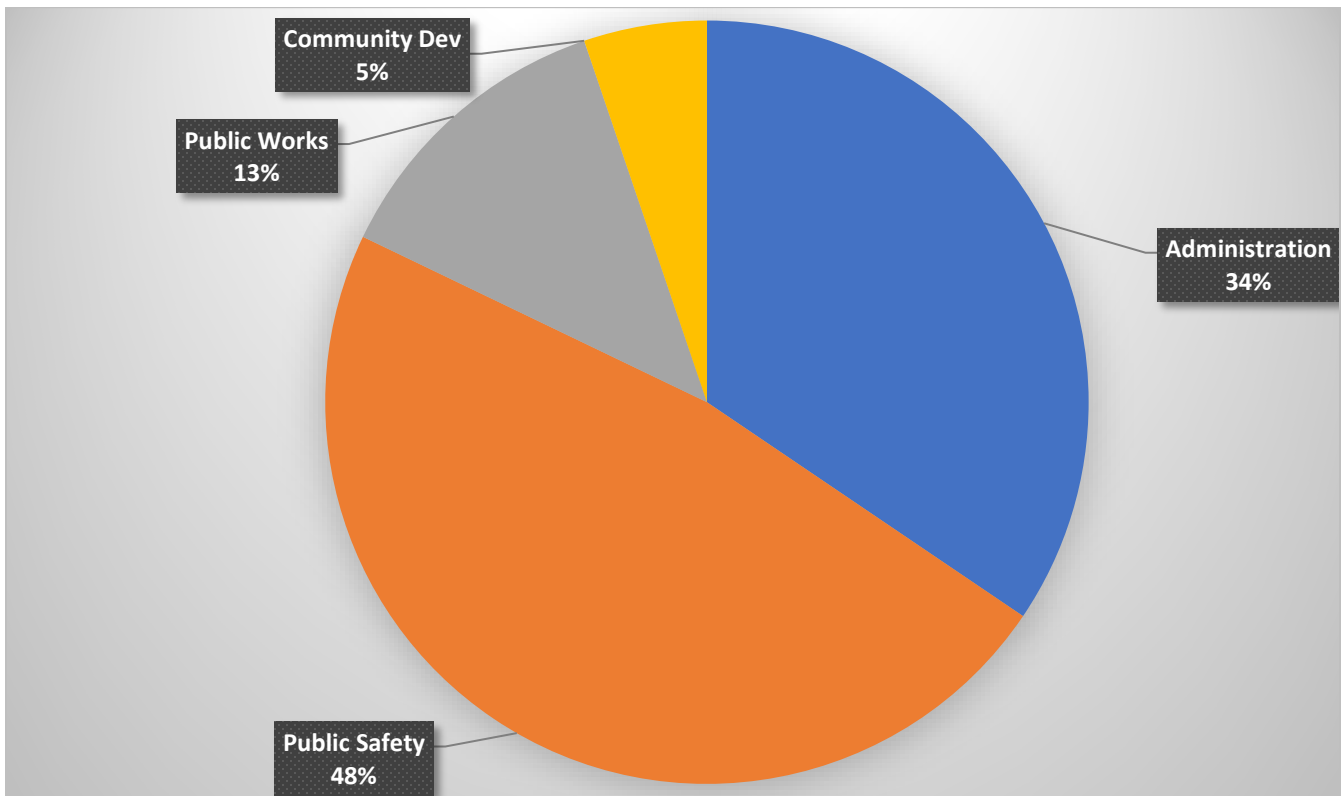
The City's second largest revenue source for governmental funds is generated from sales taxes. In addition to the one-cent of revenue used for general operations, in October 2017 citizens voted and the City began collecting an additional quarter-cent in sales taxes to assist in providing relief from property taxes. Sales tax revenue represents 22% of the City's total revenue and 17% of total revenue for the General Fund. The City also collects a quarter cent of sales tax revenue for street maintenance and one-half cent of sales tax revenue for community development.



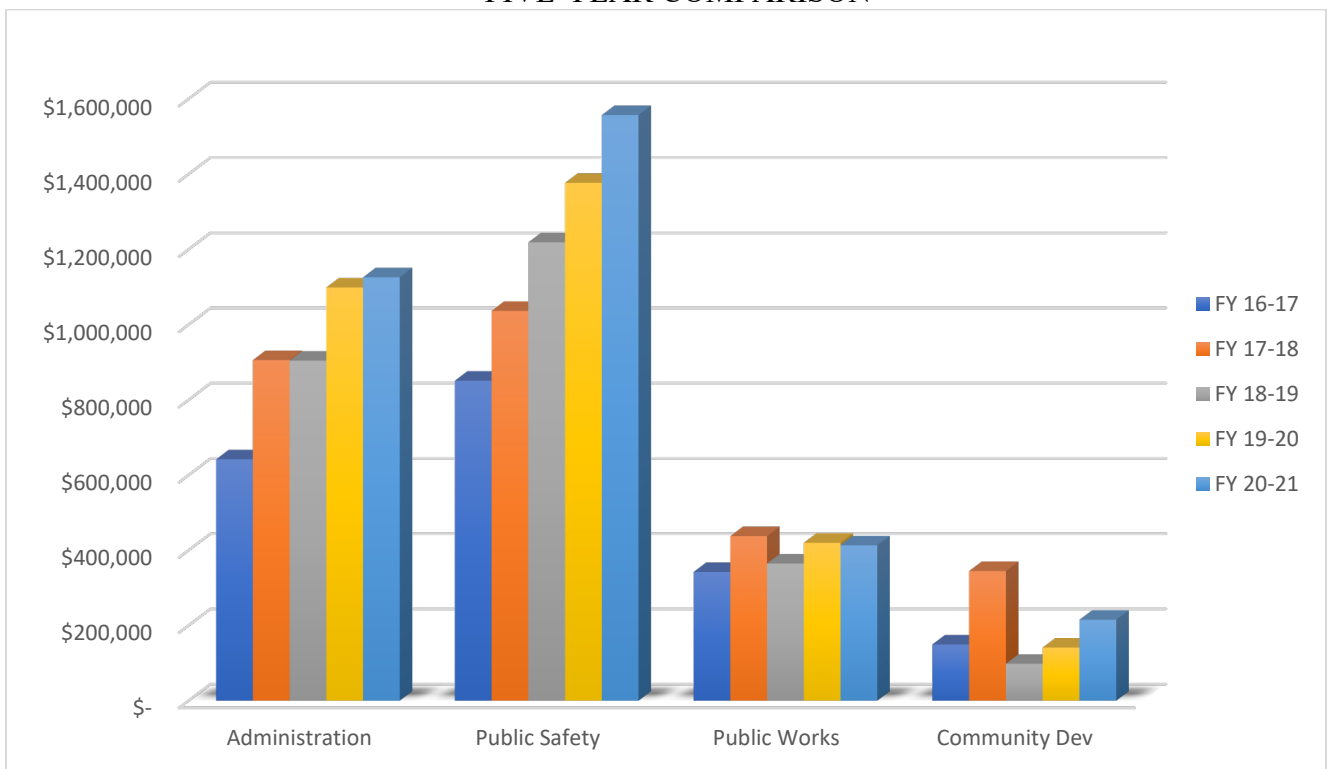
*Projected

GOVERNMENTAL FUNDS EXPENDITURES

FY 20-21 TOTAL OPERATING EXPENDITURES – BY FUNCTION

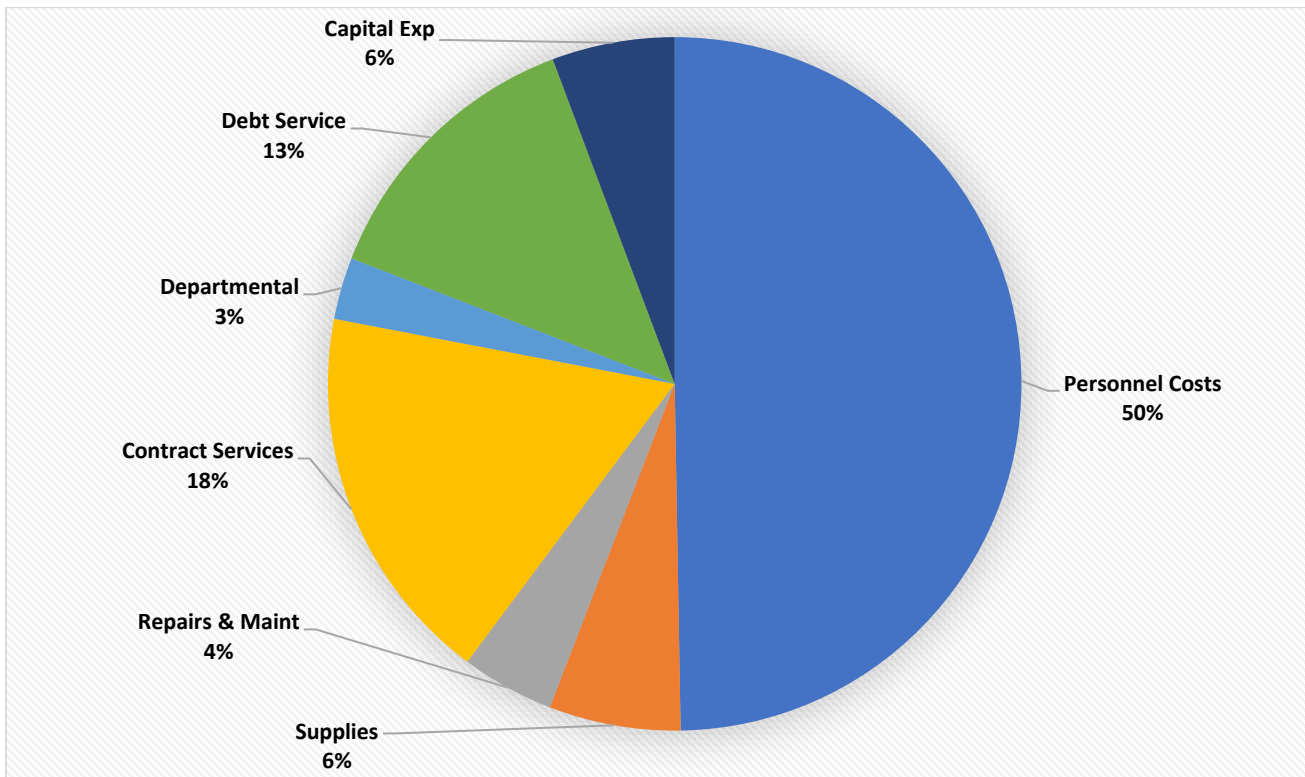


TOTAL OPERATING EXPENDITURES – BY FUNCTION FIVE-YEAR COMPARISON

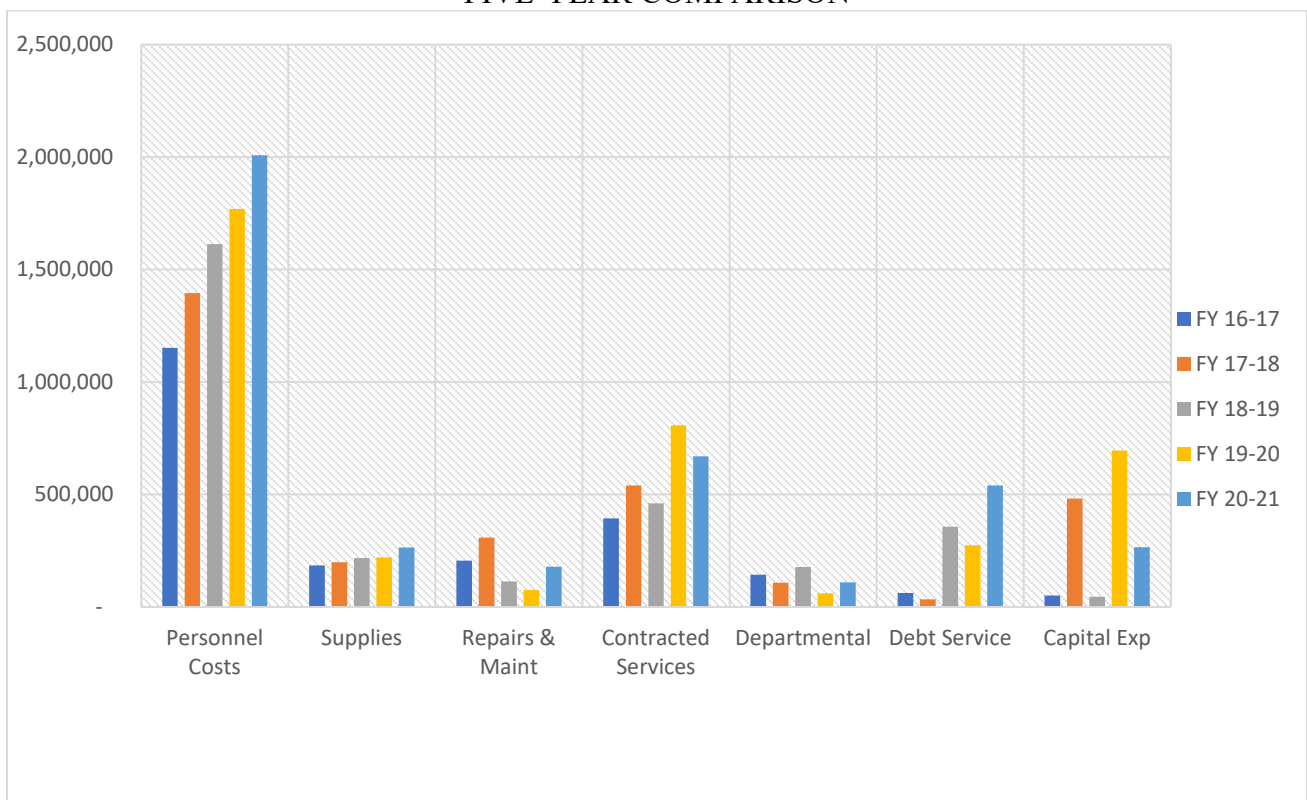


GOVERNMENTAL FUNDS EXPENDITURES

FY 20-21 TOTAL EXPENDITURES – BY CATEGORY



TOTAL EXPENDITURES – BY CATEGORY FIVE-YEAR COMPARISON



GENERAL FUND SUMMARY
STATEMENT OF REVENUES & EXPENDITURES
FIVE YEAR COMPARISON

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021	% Change
REVENUES						
Property Taxes	\$ 1,137,724	\$ 1,173,566	\$ 1,155,317	\$ 1,465,675	\$ 1,608,718	9.76%
Sales Taxes	257,638	410,059	428,185	492,232	516,843	5.00%
Franchise Taxes	91,214	97,690	95,799	114,000	117,420	3.00%
Licenses and Permits	360,122	431,347	389,587	680,000	644,000	-5.29%
Charges for Services	6,065	6,934	8,693	4,500	8,600	91.11%
Fines and Forfeitures	99,690	64,226	76,689	50,750	50,750	0.00%
Intergovernmental	112,534	249,181	204,335	164,771	147,139	-10.70%
Investment Earnings	7,571	6,875	9,075	20,000	15,000	-25.00%
Contributions	1,489	-	-	-	-	0.00%
Other	36,686	74,927	25,489	67,599	20,000	-70.41%
TOTAL REVENUES	2,110,733	2,514,805	2,393,169	3,059,527	3,128,470	2.25%
EXPENDITURES						
Administration	642,024	670,117	752,116	725,235	752,283	3.73%
Planning and Development	-	235,631	152,272	409,000	373,000	-8.80%
Police	712,009	905,523	1,087,783	1,247,156	1,435,857	15.13%
Municipal Court	131,958	102,132	95,919	112,000	105,920	-5.43%
Fire Department	7,080	28,995	35,060	13,368	10,899	-18.47%
Public Works	342,265	437,765	364,825	302,400	309,973	2.50%
Debt Payments	61,978	34,053	74,663	125,717	130,538	3.83%
Capital Outlay	-	81,789	26,031	99,599	10,000	-89.96%
TOTAL EXPENDITURES	1,897,314	2,496,005	2,588,669	3,034,475	3,128,470	3.10%
REVENUES OVER (UNDER) EXPENDITURES	213,419	18,800	(195,500)	25,052	0	-100.00%
OTHER FINANCING SOURCES (USES)						
Loan Proceeds	16,770	133,288	-	-	221,000	100.00%
One-Time Capital Expenditures	(16,770)	(133,288)	-	-	(221,000)	100.00%
Transfer From (To) Other Funds	140	(3,380)	63,982	(538,905)	-	-100.00%
CHANGE IN FUND BALANCE	213,559	15,420	(131,518)	(513,853)	0	-100.00%
BEGINNING FUND BALANCE	2,098,462	2,312,021	2,327,441	2,195,923	1,682,070	-23.40%
ENDING FUND BALANCE	\$ 2,312,021	\$ 2,327,441	\$ 2,195,923	\$ 1,682,070	\$ 1,682,070	0.00%
	445	340	310	202	196	
	days reserve	days reserve	days reserve	days reserve	days reserve	

GENERAL FUND
REVENUE DETAIL

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
PROPERTY TAXES					
10-4-0000-0342 PENALTY & INTEREST	\$ 8,642	\$ 9,956	\$ 15,005	\$ -	\$ -
10-4-0000-0344 CURRENT PROPERTY TAXES	1,129,082	1,163,610	1,140,312	1,465,675	1,608,718
TOTAL PROPERTY TAXES	1,137,724	1,173,566	1,155,317	1,465,675	1,608,718
	12%	3%	-2%	27%	10%
SALES TAXES					
10-4-0000-0346 SALES TAXES (GENERAL)	257,638	328,987	342,548	393,786	413,475
10-4-0000-0347 SALES TAXES (PT RELIEF)	-	81,072	85,637	98,446	103,368
TOTAL SALES TAXES	257,638	410,059	428,185	492,232	516,843
	-1%	59%	4%	15%	5%
FRANCHISE FEES					
10-4-0000-0340 FRANCHISE TAXES	91,214	97,690	95,799	114,000	117,420
TOTAL FRANCHISE FEES	91,214	97,690	95,799	114,000	117,420
	-2%	7%	-2%	19%	3%
LICENSES AND PERMITS					
10-4-0000-0361 ALCOHOL PERMITS	800	860	860	800	800
10-4-0000-0364 ANIMAL REGISTRATION	-	-	-	200	200
10-4-0000-0365 PLAT FEES	-	-	-	26,000	20,000
10-4-0000-0366 LICENSE & PERMITS	234,408	343,346	368,742	628,000	600,000
10-4-0000-0367 SUBDIVISION FEES	117,194	66,841	16,885	-	-
10-4-0000-0368 PARK FEES	7,720	20,300	3,100	24,500	22,500
10-4-0000-0369 RESIDENTIAL RENTAL PROPERTIES	-	-	-	500	500
TOTAL LICENSES AND PERMITS	360,122	431,347	389,587	680,000	644,000
CHARGES FOR SERVICES					
10-4-0000-0321 ACCIDENT REPORT	470	700	500	400	350
10-4-0000-0322 COMMUNITY CENTER RENTAL	4,815	5,780	7,935	3,500	7,500
10-4-0000-0323 PARK RENTALS	-	-	-	500	500
10-4-0000-0324 COPY MACHINE	327	454	258	100	250
10-4-0000-0349 CREDIT CARD FEES	453	-	-	-	-
TOTAL CHARGES FOR SERVICES	6,065	6,934	8,693	4,500	8,600

GENERAL FUND
REVENUE DETAIL

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
FINES & FORFEITURES					
10-4-0000-0331 ADMINISTRATIVE/OTHER FEES	42,340	26,592	30,735	20,000	20,000
10-4-0000-0334 FINES	55,208	35,925	44,099	30,000	30,000
10-4-0000-0335 TIME PAYMENT	1,551	1,263	1,324	750	750
10-4-0000-0338 STATE FEES	591	446	531	-	-
TOTAL FINES & FORFEITURES	99,690	64,226	76,689	50,750	50,750
INTERGOVERNMENTAL					
10-4-0000-0363 VVFD-REIMBURSE FOR TRUCKS	13,544	13,544	13,544	13,544	13,544
10-4-0000-0370 VENUS ISD-SRO REIMBURSEMENT	93,536	47,266	66,784	14,724	-
10-4-0000-0370 PAYMENT IN LIEU OF TAXES	-	122,696	122,696	122,696	122,696
10-4-0000-0370 VVFD-EXPENSE REIMBURSEMENT	-	-	-	11,954	10,899
10-4-0000-0371 POLICE EXPLORER	2,074	-	-	-	-
10-4-0000-0375 GRANT REVENUE	3,380	65,675	1,311	1,853	-
TOTAL INTERGOVERNMENTAL	112,534	249,181	204,335	164,771	147,139
INTEREST					
10-4-0000-0360 INTEREST	7,571	6,875	9,075	20,000	15,000
TOTAL INTEREST	7,571	6,875	9,075	20,000	15,000
CONTRIBUTIONS AND DONATIONS					
10-4-0000-0377 DONATIONS	1,489	-	-	-	-
TOTAL GRANTS AND CONTRIBUTIONS	1,489	-	-	-	-
OTHER					
10-4-0000-0362 MISCELLANEOUS	25,127	25,581	25,489	10,000	10,000
10-4-0000-0379 PROCEEDS FROM SALE OF ASSETS	11,559	49,346	-	57,599	10,000
TOTAL OTHER	36,686	74,927	25,489	67,599	20,000
TOTAL REVENUES	\$ 2,110,733	\$ 2,514,805	\$ 2,393,169	\$ 3,059,527	\$ 3,128,470

40-ADMINISTRATION DEPARTMENT

		ACTUAL	ACTUAL	ACTUAL	PROJECTED	ADOPTED
		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
ADMINISTRATION DEPARTMENT						
PERSONNEL COSTS						
10-5-0040-0400	SALARIES & WAGES	\$ 139,545	\$ 224,075	\$ 239,507	\$ 313,275	\$ 320,015
10-5-0040-0401	SOCIAL SECURITY TAXES	8,240	13,243	13,519	19,423	19,841
10-5-0040-0402	STATE UNEMPLOYMENT TAXES	338	529	98	720	792
10-5-0040-0403	MEDICARE TAXES	1,914	3,019	2,987	4,542	4,640
10-5-0040-0404	RETIREMENT (TMRS)	13,867	23,134	22,735	32,576	33,922
10-5-0040-0406	WORKERS COMP	638	1,107	1,953	4,000	841
10-5-0040-0410	HEALTH INSURANCE	20,637	33,103	36,423	51,976	62,469
10-5-0040-0412	HRA	-	-	4,047	2,000	2,750
TOTAL PERSONNEL COSTS		185,179	298,210	321,269	428,512	445,270
TRAVEL & TRAINING						
10-5-0040-0415	ADMIN FIRE DEPARTMENT	39,869	-	-	-	-
10-5-0040-0416	EMPLOYEE TRAINING	3,712	4,311	2,927	2,500	5,000
10-5-0040-0417	CITY COUNCIL TRAINING	-	-	294	500	5,000
10-5-0040-0418	DUES & MEMBERSHIPS	1,429	1,080	1,285	3,800	3,500
TOTAL TRAVEL & TRAINING		45,010	5,391	4,506	6,800	13,500
SUPPLIES						
10-5-0040-0421	OFFICE EXPENSES	8,543	9,979	10,832	-	-
10-5-0040-0423	POSTAGE	1,905	3,944	3,502	2,000	3,172
10-5-0040-0425	COPIERS	-	-	-	7,000	2,000
10-5-0040-0426	GAS & OIL	356	567	1,212	1,500	1,500
10-5-0040-0429	SUPPLIES	4,688	3,619	3,676	9,500	12,000
10-5-0040-0430	TELEPHONE	5,812	8,807	8,223	7,500	7,400
10-5-0040-0432	UTILITIES	2,992	3,193	5,401	10,000	10,440
10-5-0040-0434	BUSINESS EXPENSES	9,318	16,119	18,601	-	-
10-5-0040-0435	IT SUBSCRIPTIONS	-	-	-	17,000	21,000
10-5-0040-0436	ELECTION EXPENSES	5,546	4,776	5,331	1,000	15,000
10-5-0040-0438	LEGAL NOTICES	2,893	3,881	8,481	10,000	11,000
TOTAL SUPPLIES		42,053	54,885	65,259	65,500	83,512

40-ADMINISTRATION DEPARTMENT

		ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
ADMINISTRATION DEPARTMENT						
REPAIRS & MAINTENANCE						
10-5-0040-0442	BUILDING MAINTENANCE	5,655	32,345	21,709	17,000	12,000
10-5-0040-0445	VEHICLE MAINTENANCE	-	-	-	250	500
TOTAL REPAIRS & MAINTENANCE		5,655	32,345	21,709	17,250	12,500
CONTRACTED SERVICES						
10-5-0040-0461	ANNUAL AUDIT	34,756	31,695	28,949	16,695	16,000
10-5-0040-0462	LEGAL SERVICES	18,332	25,127	74,546	80,000	75,000
10-5-0040-0463	APPRAISAL/COLLECTION FEES	14,796	16,029	18,077	23,600	25,800
10-5-0040-0465	COLLECTION FEES	1,860	-	-	-	-
10-5-0040-0466	ACCOUNTNG SERVICES	249,426	141,832	53,200	16,539	-
10-5-0040-0467	SGR SERVICES	-	-	-	26,067	-
10-5-0040-0468	INFORMATION TECHNOLOGY	16,014	16,817	18,893	9,755	10,560
10-5-0040-0469	LIABILITY & PROPERTY	1,200	3,189	7,357	3,950	4,000
TOTAL CONTRACTED SERVICES		336,384	234,689	201,022	176,606	131,360
DEPARTMENTAL						
10-5-0040-0475	EMPLOYEE RELATIONS	1,414	-	1,055	3,000	6,200
10-5-0040-0476	NEW HIRE PRESSCREENING	-	-	-	1,000	500
10-5-0040-0477	ADMIN DONATIONS	749	-	4,238	-	-
10-5-0040-0485	MAYOR'S PROJECTS	4,010	5,349	4,008	7,500	5,000
10-5-0040-0486	MISCELLANEOUS	1,321	2,625	364	1,500	-
10-5-0040-0492	ADMIN COMMUNITY CENTER	-	345	-	-	-
10-5-0040-0495	SPECIAL PROJECTS	20,249	36,278	128,686	12,792	54,441
10-5-0040-0496	PROPERTY TAXES	-	-	-	4,775	-
TOTAL DEPARTMENTAL		27,743	44,597	138,351	30,567	66,141
TOTAL ADMINISTRATION DEPARTMENT		\$ 642,024	\$ 670,117	\$ 752,116	\$ 725,235	\$ 752,283
10-5-0040-0498 PLANNING/DEVELOPMENT		\$ -	\$ 235,631	\$ 152,272	\$ 409,000	\$ 373,000

50-POLICE DEPARTMENT

		ACTUAL	ACTUAL	ACTUAL	PROJECTED	ADOPTED
		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
POLICE DEPARTMENT						
PERSONNEL COSTS						
10-5-0050-0400	SALARIES & WAGES	\$ 394,948	\$ 508,713	\$ 603,553	\$ 707,285	\$ 789,379
10-5-0050-0401	SOCIAL SECURITY TAXES	24,422	31,343	36,700	43,891	49,933
10-5-0050-0402	STATE UNEMPLOYMENT TAXES	295	2,289	270	1,872	1,872
10-5-0050-0403	MEDICARE TAXES	5,760	7,272	8,440	10,265	11,678
10-5-0050-0404	RETIREMENT (TMRS)	43,546	55,751	66,804	78,220	85,369
10-5-0050-0405	OVERTIME	6,870	10,559	18,590	15,000	15,995
10-5-0050-0406	WORKERS COMPENSATION	6,924	12,534	19,442	19,579	20,460
10-5-0050-0410	HEALTH INSURANCE	70,165	91,090	115,788	155,000	191,433
10-5-0050-0412	HRA	-	-	9,987	6,000	6,500
TOTAL PERSONNEL COSTS		552,930	719,551	879,574	1,037,112	1,172,619
TRAVEL & TRAINING						
10-5-0050-0415	POLICE TRAINING	9,503	9,932	11,586	11,647	13,000
10-5-0050-0416	POLICE LEOSE TRAINING	945	(261)	1,310	1,353	-
10-5-0050-0418	DUES & MEMBERSHIPS	402	350	330	500	805
TOTAL TRAVEL & TRAINING		10,850	10,021	13,226	13,500	13,805
SUPPLIES						
10-5-0050-0420	UNIFORMS	10,392	11,655	11,869	12,000	13,000
10-5-0050-0421	OFFICE SUPPLIES	5,197	5,376	6,293	4,400	4,000
10-5-0050-0425	COPIERS	-	-	-	-	2,000
10-5-0050-0426	GAS & OIL	21,958	32,058	31,243	30,000	33,000
10-5-0050-0429	DEPARTMENT SUPPLIES	11,535	12,113	12,218	10,000	14,000
10-5-0050-0430	TELEPHONE	12,185	13,198	12,599	8,282	11,800
10-5-0050-0432	UTILITIES	2,728	3,070	3,107	3,800	6,840
TOTAL SUPPLIES		63,995	77,470	77,329	68,482	84,640
REPAIRS & MAINTENANCE						
10-5-0050-0442	BUILDING MAINTENANCE	-	-	-	1,500	8,550
10-5-0050-0445	VEHICLE REPAIRS & LABOR	15,444	9,275	13,604	17,000	17,000
TOTAL REPAIRS & MAINTENANCE		15,444	9,275	13,604	18,500	25,550

50-POLICE DEPARTMENT

POLICE DEPARTMENT	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
CONTRACTED SERVICES					
10-5-0050-0460 CONTRACTED SERVICES	12,741	16,295	16,089	15,350	17,150
10-5-0050-0461 INFORMATION TECHNOLOGY	11,668	24,112	41,200	29,500	38,360
10-5-0050-0465 DISPATCH SERVICES	-	-	10,865	33,962	50,933
10-5-0050-0469 LIABILITY & PROPERTY	11,383	14,126	11,187	19,500	20,000
TOTAL CONTRACTED SERVICES	35,792	54,533	79,341	98,312	126,443
DEPARTMENTAL					
10-5-0050-0472 POLICE EXPLORERS	944	-	-	-	-
10-5-0050-0475 POLICE SPECIAL PROJECTS	32,054	34,673	24,709	11,250	12,800
TOTAL DEPARTMENTAL	32,998	34,673	24,709	11,250	12,800
TOTAL POLICE DEPARTMENT	\$ 712,009	\$ 905,523	\$ 1,087,783	\$ 1,247,156	\$ 1,435,857

60-MUNICIPAL COURT DEPARTMENT

		ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
MUNICIPAL COURT						
PERSONNEL COSTS						
10-5-0060-0400	SALARIES	\$ 76,920	\$ 60,357	\$ 42,978	\$ 49,263	\$ 48,947
10-5-0060-0401	SOCIAL SECURITY	5,910	3,584	3,521	3,141	3,166
10-5-0060-0402	UNEMPLOYMENT TAXES	18	162	9	150	144
10-5-0060-0403	MEDICARE	1,323	834	812	735	740
10-5-0060-0404	TMRS	10,424	6,980	6,378	5,581	5,413
10-5-0060-0405	OVERTIME	995	114	28	1,324	2,116
10-5-0060-0406	WORKERS COMPENSATION	-	75	139	250	134
10-5-0060-0410	HEALTH INSURANCE	17,280	10,723	12,416	7,721	9,460
10-5-0060-0412	HRA	-	-	768	500	500
TOTAL PERSONNEL COSTS		112,870	82,829	67,049	68,665	70,620
TRAVEL & TRAINING						
10-5-0060-0416	TRAINING	1,936	1,572	950	2,000	2,500
10-5-0060-0418	DUES & MEMBERSHIPS	120	75	450	500	600
TOTAL TRAVEL & TRAINING		2,056	1,647	1,400	2,500	3,100
SUPPLIES						
10-5-0060-0421	OFFICE SUPPLIES	2,954	1,729	1,983	2,500	500
10-5-0060-0423	POSTAGE	3,511	3,208	2,309	1,500	1,000
TOTAL SUPPLIES		6,465	4,937	4,292	4,000	1,500
CONTRACTED SERVICES						
10-5-0060-0461	CONTRACTED SERVICES	7,909	10,592	13,188	15,463	15,400
10-5-0060-0468	INFORMATION TECHNOLOGY	-	-	9,990	20,000	15,000
TOTAL CONTRACTED SERVICES		7,909	10,592	23,178	35,463	30,400
DEPARTMENTAL						
10-5-0060-0486	MISCELLANEOUS	2,658	2,127	-	1,072	-
10-5-0060-0499	JURY DUTY	-	-	-	300	300
TOTAL DEPARTMENTAL		2,658	2,127	-	1,372	300
TOTAL MUNICIPAL COURT		\$ 131,958	\$ 102,132	\$ 95,919	\$ 112,000	\$ 105,920

70-VOLUNTEER FIRE DEPARTMENT

		ACTUAL	ACTUAL	ACTUAL	PROJECTED	ADOPTED
		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
FIRE DEPARTMENT						
PERSONNEL COSTS						
10-5-0070-0400	SALARIES & WAGES	\$ -	\$ 19,055	\$ 25,611	\$ 849	\$ -
10-5-0070-0401	SOCIAL SECURITY TAXES	-	1,181	1,599	53	-
10-5-0070-0402	STATE UNEMPLOYMENT TAXES	-	168	9	-	-
10-5-0070-0403	MEDICARE TAXES	-	276	360	12	-
10-5-0070-0406	WORKERS COMPENSATION	-	2,549	2,303	2,890	1,835
TOTAL PERSONNEL COSTS		-	23,229	29,882	3,804	1,835
SUPPLIES						
10-5-0070-0420	UNIFORMS	-	750	118	500	-
10-5-0070-0432	UTILITIES	-	-	-	3,000	3,000
TOTAL SUPPLIES		-	750	118	3,500	3,000
CONTRACTED SERVICES						
10-5-0070-0469	LIABILITY & PROPERTY	7,080	5,016	5,060	6,064	6,064
TOTAL CONTRACTED SERVICES		7,080	5,016	5,060	6,064	6,064
TOTAL FIRE DEPARTMENT		\$ 7,080	\$ 28,995	\$ 35,060	\$ 13,368	\$ 10,899

80-PUBLIC WORKS DEPARTMENT

		ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
PUBLIC WORKS						
PERSONNEL COSTS						
10-5-0080-0400	SALARIES & WAGES	\$ 145,713	\$ 161,846	\$ 197,579	\$ 134,409	\$ 132,844
10-5-0080-0401	SOCIAL SECURITY	8,593	9,838	11,899	8,700	8,616
10-5-0080-0402	STATE UNEMPLOYMENT TAX	39	688	53	450	468
10-5-0080-0403	MEDICARE TAXES	1,999	2,315	2,760	2,035	2,016
10-5-0080-0404	RETIREMENT (TMRS)	16,476	17,662	21,850	14,981	14,731
10-5-0080-0405	OVERTIME	6,889	4,228	5,944	5,914	6,125
10-5-0080-0406	WORKERS COMPENSATION	1,373	1,664	2,978	2,900	4,156
10-5-0080-0410	HEALTH INSURANCE	32,717	34,901	48,125	26,761	37,281
10-5-0080-0412	HRA	-	-	3,841	1,000	1,625
TOTAL PERSONNEL COSTS		213,799	233,142	295,029	197,150	207,863
TRAVEL & TRAINING						
10-5-0080-0413	EMPLOYEE TRAINING	1,237	365	149	2,000	1,500
TOTAL TRAVEL & TRAINING		1,237	365	149	2,000	1,500
SUPPLIES						
10-5-0080-0420	UNIFORMS	2,105	2,502	3,411	3,000	3,000
10-5-0080-0422	CHEMICALS	3,155	228	61	1,000	-
10-5-0080-0426	GAS & OIL	-	-	-	-	6,500
10-5-0080-0430	TELEPHONE	-	-	-	-	2,500
10-5-0080-0432	UTILITIES	37,648	41,020	41,010	41,000	40,100
10-5-0080-0437	STREET SIGNS	5,355	2,792	6,900	2,000	5,000
10-5-0080-0438	SMALL EQUIPMENT	9,007	2,775	3,462	5,000	5,000
10-5-0080-0439	PARTS AND SUPPLIES	-	-	4,541	12,500	12,000
TOTAL SUPPLIES		57,270	49,317	59,385	64,500	74,100
REPAIRS & MAINTENANCE						
10-5-0080-0442	BUILDING R&M	-	-	-	-	3,260
10-5-0080-0445	VEHICLE R&M	7,573	4,160	617	4,000	5,000
10-5-0080-0447	STREET REPAIRS	-	123,309	-	-	-
10-5-0080-0448	STREET MATERIALS	-	-	-	10,000	-
10-5-0080-0449	DRAINAGE	4,220	10,174	2,400	10,000	10,000
TOTAL REPAIRS & MAINTENANCE		11,793	137,643	3,017	24,000	18,260

80-PUBLIC WORKS DEPARTMENT

PUBLIC WORKS		ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
CONTRACTED SERVICES						
10-5-0080-0460	CONTRACTED SERVICES	3,507	-	303	1,000	1,000
10-5-0080-0466	RENTAL EQUIPMENT	2,784	312	125	2,000	2,000
TOTAL CONTRACTED SERVICES		6,291	312	428	3,000	3,000
DEPARTMENTAL						
10-5-0080-0475	SPECIAL PROJECTS	50,422	15,372	5,585	10,000	5,000
10-5-0080-0486	MISCELLANEOUS	665	1,192	999	1,500	-
10-5-0080-0489	PRISON WORKER MEALS	788	422	233	250	250
TOTAL DEPARTMENTAL		51,875	16,986	6,817	11,750	5,250
TOTAL PUBLIC WORKS		\$ 342,265	\$ 437,765	\$ 364,825	\$ 302,400	\$ 309,973

GENERAL FUND
DEBT PAYMENTS

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
DEBT PAYMENTS					
ADMINISTRATION DEPARTMENT					
10-5-0040-0501 LOAN PAYMENT-TRACTOR	\$ 5,874	\$ 6,966	\$ -	\$ -	\$ -
10-5-0040-0503 PROMISSORY NOTE-CITY HALL	-	-	-	51,054	55,875
TOTAL ADMINISTRATION	5,874	6,966	-	51,054	55,875
POLICE DEPARTMENT					
10-5-0050-0505 LEASE PAYMENTS-POLICE	29,017	-	47,576	47,576	47,576
TOTAL POLICE DEPARTMENT	29,017	-	47,576	47,576	47,576
FIRE DEPARTMENT					
10-5-0070-0505 LEASE PAYMENTS-FIRE	27,087	27,087	27,087	27,087	27,087
TOTAL FIRE DEPARTMENT	27,087	27,087	27,087	27,087	27,087
TOTAL DEBT PAYMENTS	\$ 61,978	\$ 34,053	\$ 74,663	\$ 125,717	\$ 130,538

GENERAL FUND REVENUE-SUPPORTED DEBT SCHEDULES

Promissory Note City Hall Renovation

FYE SEPTEMBER 30,		PRINCIPAL		INTEREST		TOTAL
2021	\$	43,433	\$	12,442	\$	55,875
2022		46,257		9,618		55,875
2023		49,263		6,612		55,875
2024		52,465		3,410		55,875
Total	\$	191,418	\$	32,082	\$	223,500
<i>Retires on 01/01/2024 - Total cost = \$232,200 to renovate inside new City Hall</i>						

Capital Leases 2017 Police Vehicles

FYE SEPTEMBER 30,		PRINCIPAL		INTEREST		TOTAL
2021	\$	45,964	\$	1,612	\$	47,576
Total	\$	45,964	\$	1,612	\$	47,576
<i>Retires on 10/28/2020 - Total purchase price = \$133,188 (3 Ford Interceptors)</i>						

Capital Lease - Venus Volunteer Fire Department City Contribution for 2017 Fire Engine

FYE SEPTEMBER 30,		PRINCIPAL		INTEREST		TOTAL
2021	\$	27,087	\$	-	\$	27,087
2022		27,087		-		27,087
2023		27,087		-		27,087
2024		27,087		-		27,087
2025 and after		54,174		-		54,174
Total	\$	162,522	\$	-	\$	162,522
<i>Retires on 04/04/26 - Total City cost = \$270,870</i>						

GENERAL FUND REVENUE-SUPPORTED DEBT SCHEDULES

Capital Leases 2020 Police Vehicles

FYE SEPTEMBER 30,	PRINCIPAL	INTEREST	TOTAL
2021 \$	- \$	- \$	-
2022	71,296	7,271	78,567
2023	73,642	4,925	78,567
2024	76,062	2,505	78,567
Total	\$ 221,000	\$ 14,701	\$ 235,701
<i>Retires on 01/01/2024 - Total purchase price = \$165,750 (4 Chevrolet Tahoes)</i>			

TOTAL GENERAL FUND REVENUE-SUPPORTED DEBT

FYE SEPTEMBER 30,	PRINCIPAL	INTEREST	TOTAL
2021 \$	116,484 \$	14,054 \$	130,538
2022	144,640	16,889	161,529
2023	149,992	11,537	161,529
2024	155,614	5,915	161,529
2025 and after	54,174	-	54,174
Total	\$ 620,904	\$ 48,395	\$ 669,299

GENERAL FUND
CAPITAL EXPENDITURES

		ACTUAL	ACTUAL	ACTUAL	PROJECTED	ADOPTED
		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
CAPITAL EXPENDITURES						
ADMINISTRATION						
10-5-0040-0605	ADMIN VEHICLE-COROLLA	\$ -	\$ 17,744	\$ -	\$ -	\$ -
10-5-0040-0605	ADMIN - CITY HALL A/C	-	-	-	7,000	-
10-5-0040-0605	ADMIN - FLAG POLES				5,000	-
10-5-0040-0605	ADMIN - VEHICLE (SUV)	-	-	-	30,000	-
TOTAL ADMINISTRATION		-	17,744	-	42,000	-
POLICE						
10-5-0050-0472	POLICE VEHICLES	-	181,133	16,972	-	221,000
TOTAL POLICE		-	181,133	16,972	-	221,000
PUBLIC WORKS						
10-5-0080-0667	PUBLIC WORKS CAPITAL EXP	16,770	16,200	9,059	-	-
10-5-0080-0669	UTILITY TRAILERS	-	-	-	10,000	-
10-5-0080-0668	MOW TRIM	-	-	-	-	10,000
10-5-0080-0667	PW - PATCH TRUCK	-	-	-	47,599	-
TOTAL PUBLIC WORKS		16,770	16,200	9,059	57,599	10,000
TOTAL CAPITAL EXPENDITURES		\$ 16,770	\$ 215,077	\$ 26,031	\$ 99,599	\$ 231,000

DEBT SERVICE FUND SUMMARY
STATEMENT OF REVENUE & EXPENDITURES
FIVE YEAR COMPARISON

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
REVENUES					
Property Taxes	\$ -	\$ -	\$ 233,592	\$ 322,744	\$ 358,514
Investment Earnings	-	-	-	71	1,812
TOTAL REVENUES	-	-	233,592	322,815	360,326
EXPENDITURES					
Administration	-	-	-	550	550
Bond Principal Payments	-	-	175,000	60,000	245,000
Bond Interest Payments	-	-	106,915	88,300	164,776
TOTAL EXPENDITURES	-	-	281,915	148,850	410,326
REVENUES OVER (UNDER) EXPENDITURES	-	-	(48,323)	173,965	(50,000)
TRANSFERS IN (OUT)					
Transfers In From VCDC	-	-	50,000	-	50,000
Transfers Out To W/S Fund	-	-	-	(172,250)	-
Transfers Out To General Fund	-	-	(1,677)	-	-
CHANGE IN FUND BALANCE	-	-	-	1,715	-
BEGINNING FUND BALANCE	2,082	2,082	2,082	2,082	3,797
ENDING FUND BALANCE	\$ 2,082	\$ 2,082	\$ 2,082	\$ 3,797	\$ 3,797

DEBT SERVICE FUND
DEBT SERVICE LINE-ITEM DETAILS

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
EXPENDITURES					
DEPARTMENTAL					
20-5-0000-0466 OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ 550	\$ 550
TOTAL DEPARTMENTAL	-	-	-	550	550
BOND PRINCIPAL PAYMENTS					
20-5-0000-0503 2018 CO BONDS	-	-	175,000	60,000	60,000
20-5-0000-0503 2020 CO BONDS	-	-	-	-	185,000
TOTAL BOND PRINCIPAL PAYMENTS	-	-	175,000	60,000	245,000
BOND INTEREST PAYMENTS					
20-5-0000-0504 2018 CO BONDS	-	-	106,915	88,300	86,500
20-5-0000-0504 2020 CO BONDS	-	-	-	-	78,276
TOTAL BOND INTEREST PAYMENTS	-	-	106,915	88,300	164,776
TOTAL EXPENDITURES	\$ -	\$ -	\$ 281,915	\$ 148,850	\$ 410,326

I & S PROPERTY TAX-SUPPORTED DEBT SCHEDULES

Combination Tax & Revenue Certificates of Obligation

Series 2018

FYE SEPTEMBER 30,		PRINCIPAL		INTEREST		TOTAL
2021	\$	60,000	\$	86,500	\$	146,500
2022		60,000		84,700		144,700
2023		65,000		82,500		147,500
2024		65,000		79,900		144,900
2025		70,000		77,200		147,200
2026 and after		1,895,000		765,700		2,660,700
Total	\$	2,215,000	\$	1,176,500	\$	3,391,500

Retires on 02/15/2043 - Total outstanding balance as of 09/30/2020 = \$2,215,000.

Funded construction of City streets (Bull Dog and Student Drive); Type B Community

Development currently contributes \$50,000 per year to fund annual debt service requirements.

Combination Tax & Revenue Certificates of Obligation

Series 2020

FYE SEPTEMBER 30,		PRINCIPAL		INTEREST		TOTAL
2021	\$	185,000	\$	78,276	\$	263,276
2022		130,000		75,020		205,020
2023		135,000		69,720		204,720
2024		140,000		64,920		204,920
2025		145,000		61,370		206,370
2026 and after		3,440,000		658,970		4,098,970
Total	\$	4,175,000	\$	1,008,276	\$	5,183,276

Retires on 02/15/2045 - Total outstanding balance as of 09/30/2020 = \$4,175,000.

To fund construction of Venus Parkway.

TOTAL I & S PROPERTY TAX-SUPPORTED DEBT

FYE SEPTEMBER 30,		PRINCIPAL		INTEREST		TOTAL
2021	\$	245,000	\$	164,776	\$	409,776
2022		190,000		159,720		349,720
2023		200,000		152,220		352,220
2024		205,000		144,820		349,820
2025		215,000		138,570		353,570
2026 and after		5,335,000		1,424,670		6,759,670
Total	\$	6,390,000	\$	2,184,776	\$	8,574,776

VENUS COMMUNITY SERVICES DEVELOPMENT CORPORATION (VCSDC) SUMMARY
STATEMENT OF REVENUE & EXPENDITURES
FIVE YEAR COMPARISON

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
REVENUES					
Sales Taxes	\$ 128,819	\$ 159,013	\$ 171,274	\$ 196,892	\$ 206,736
Interest	1,061	1,828	1,985	1,350	500
TOTAL REVENUES	129,880	160,841	173,259	198,242	207,236
EXPENDITURES					
Personnel Costs	9,534	20,277	-	6,920	76,000
Supplies	15,391	12,219	11,439	15,000	18,000
Repairs & Maintenance	58,857	45,760	17,258	17,500	19,500
Departmental	15,247	(139)	10	250	17,250
Capital Outlay	33,730	266,700	19,497	131,000	34,486
TOTAL EXPENDITURES	132,759	344,817	48,204	170,670	165,236
REVENUE OVER (UNDER) EXPENDITURES	(2,879)	(183,976)	125,055	27,572	42,000
OTHER FINANCING SOURCES (USES)					
Transfers (To) From Other Government	(16,769)	-	(50,000)	29,224	(50,000)
CHANGE IN FUND BALANCE	(19,648)	(183,976)	75,055	56,796	(8,000)
BEGINNING FUND BALANCE	255,461	235,813	51,837	126,892	183,688
ENDING FUND BALANCE	\$ 235,813	\$ 51,837	\$ 126,892	\$ 183,688	\$ 175,688

30-VCSDC EXPENDITURES LINE-ITEM DETAIL

EXPENDITURES	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
PERSONNEL COSTS					
30-5-0000-0400 SALARIES AND WAGES	\$ 8,853	\$ 15,108	\$ -	\$ 6,358	\$ 47,946
30-5-0000-0401 FEDERAL PAYROLL TAXES	677	582	-	486	6,066
30-5-0000-0402 STATE UNEMPLOYMENT TAXES	4	2	-	76	288
30-5-0000-0404 TMRS RETIREMENT	-	1,496	-	-	4,042
30-5-0000-0410 HEALTH INSURANCE	-	3,089	-	-	17,658
TOTAL PERSONNEL COSTS	9,534	20,277	-	6,920	76,000
SUPPLIES					
30-5-0000-0429 SUPPLIES	1,604	962	1,025	2,000	5,000
30-5-0000-0432 UTILITIES	10,574	10,768	10,414	11,000	11,000
30-5-0000-0433 SMALL EQUIPMENT	3,213	489	-	2,000	2,000
TOTAL SUPPLIES	15,391	12,219	11,439	15,000	18,000
REPAIRS & MAINTENANCE					
30-5-0000-0440 REPAIRS & MAINTENANCE	29,308	4,837	4,372	5,000	6,000
30-5-0000-0442 CLEANING SERVICES	1,165	1,590	2,893	2,500	3,500
30-5-0000-0485 PARK MAINTENANCE	28,384	39,333	9,993	10,000	10,000
TOTAL REPAIRS & MAINTENANCE	58,857	45,760	17,258	17,500	19,500
DEPARTMENTAL					
30-5-0000-0443 ECONOMIC DEVELOPMENT	15,000	(200)	-	-	-
NEW MARKETING & PROMOTIONAL	-	-	-	-	15,000
NEW AUDIT SERVICES					2,000
30-5-0000-0486 MISCELLANEOUS	247	61	10	250	250
TOTAL DEPARTMENTAL	15,247	(139)	10	250	17,250
CAPITAL EXPENDITURES					
30-5-0000-0425 SPECIAL PROJECTS	32,170	153,862	9,600	131,000	34,486
30-5-0000-0495 GRANT EXPENDITURES	1,560	112,838	9,897	-	-
TOTAL CAPITAL EXPENDITURES	33,730	266,700	19,497	131,000	34,486
TOTAL EXPENDITURES	\$ 132,759	\$ 344,817	\$ 48,204	\$ 170,670	\$ 165,236

STREET TAX FUND
STATEMENT OF REVENUE & EXPENDITURES
FIVE YEAR COMPARISON

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
REVENUES					
50-4-0000-0346 SALES TAXES (STREET)	\$ 64,409	\$ 79,507	\$ 85,637	\$ 98,446	\$ 103,368
50-4-0000-0360 INTEREST	257	325	368	673	-
TOTAL REVENUES	64,666	79,832	86,005	99,119	103,368
EXPENDITURES					
50-5-0080-0447 STREET REPAIRS	97,082	71,025	53,112	117,509	98,000
50-5-0080-0448 STREET MATERIALS	17,462	12,337	5,408	-	5,368
50-5-0080-0667 STREET PROJECTS	-	-	-	548,000	-
TOTAL EXPENDITURES	114,544	83,362	58,520	665,509	103,368
REVENUE OVER (UNDER) EXPENDITURES	(49,878)	(3,530)	27,485	(566,390)	-
TRANSFERS IN (OUT)					
50-5-0080-0491 TRANSFER FROM GENERAL FUND	-	-	-	538,905	-
CHANGE IN FUND BALANCE	(49,878)	(3,530)	27,485	(27,485)	-
BEGINNING FUND BALANCE	53,408	3,530	-	27,485	-
ENDING FUND BALANCE	\$ 3,530	\$ -	\$ 27,485	\$ -	\$ -

OTHER GOVERNMENTAL FUNDS
STATEMENT OF REVENUE & EXPENDITURES
FIVE YEAR COMPARISON

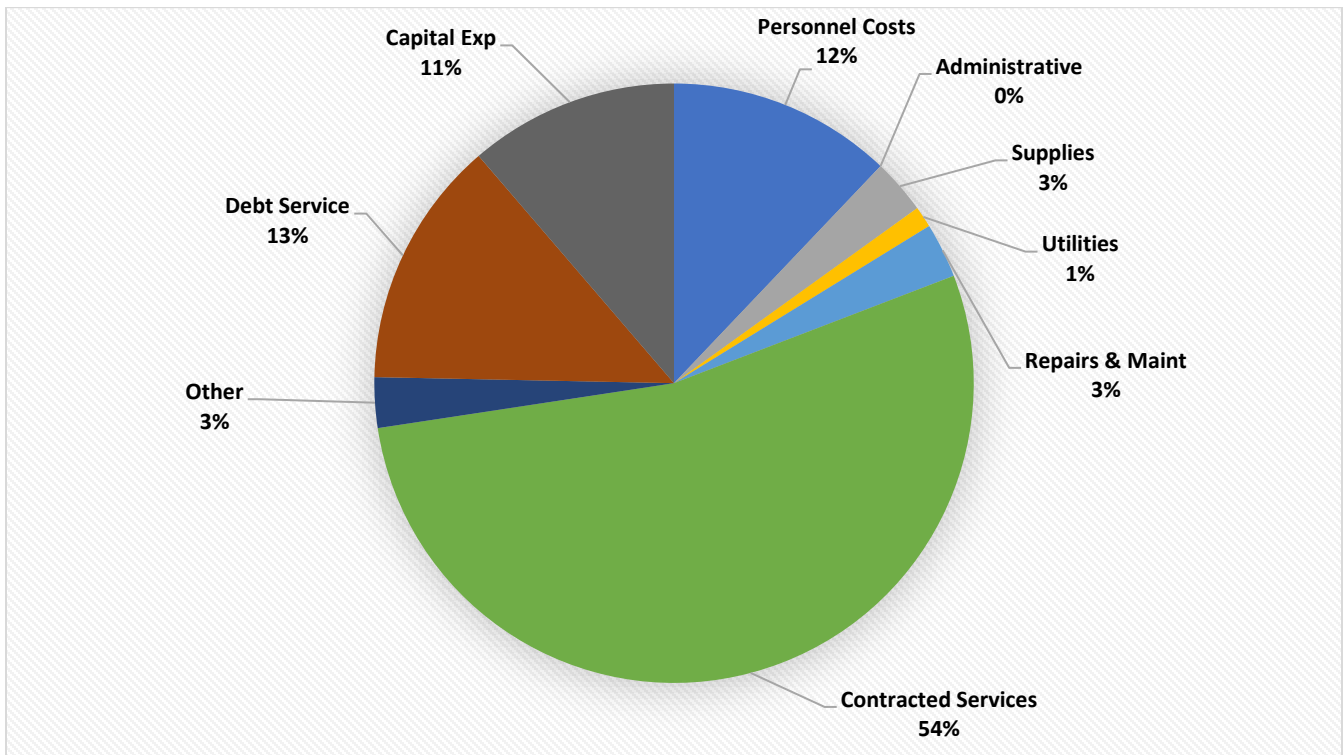
	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
REVENUES					
45-4-0000-0332 COURT TECHNOLOGY FEES	\$ 2,736	\$ 1,918	\$ 2,306	\$ 1,525	\$ 1,500
46-4-0000-0333 MUNICIPAL COURT BLDG FEES	2,060	1,441	1,722	1,300	1,300
47-4-0000-0377 DONATIONS	-	-	15,000	-	-
45-4-0000-0360 INTEREST	139	152	236	638	-
TOTAL REVENUES	4,935	3,511	19,264	3,463	2,800
EXPENDITURES					
MUNICIPAL COURT					
45-5-0060-0468 INFORMATION TECHNOLOGY	13,157	9,899	7,172	1,800	1,500
46-5-0060-0410 COURT BAILIFF	18,553	1,025	950	-	1,639
46-5-0060-0486 COURT SECURITY EXPENDITURES	-	-	-	2,500	1,000
TOTAL MUNICIPAL COURT	31,710	10,924	8,122	4,300	4,139
COMMUNITY DEVELOPMENT					
47-5-0000-0555 NATIONAL NIGHT OUT EVENT	-	-	-	-	5,000
TOTAL COMMUNITY DEVELOPMENT	-	-	-	-	5,000
TOTAL EXPENDITURES	31,710	10,924	8,122	4,300	9,139
REVENUE OVER (UNDER) EXPENDITURES	(26,775)	(7,413)	11,142	(837)	(6,339)
BEGINNING FUND BALANCE	58,821	32,046	24,633	35,775	34,938
ENDING FUND BALANCE	\$ 32,046	\$ 24,633	\$ 35,775	\$ 34,938	\$ 28,599

WATER, SEWER AND SANITATION FUND SUMMARY
STATEMENT OF REVENUES & EXPENDITURES
FIVE YEAR COMPARISON

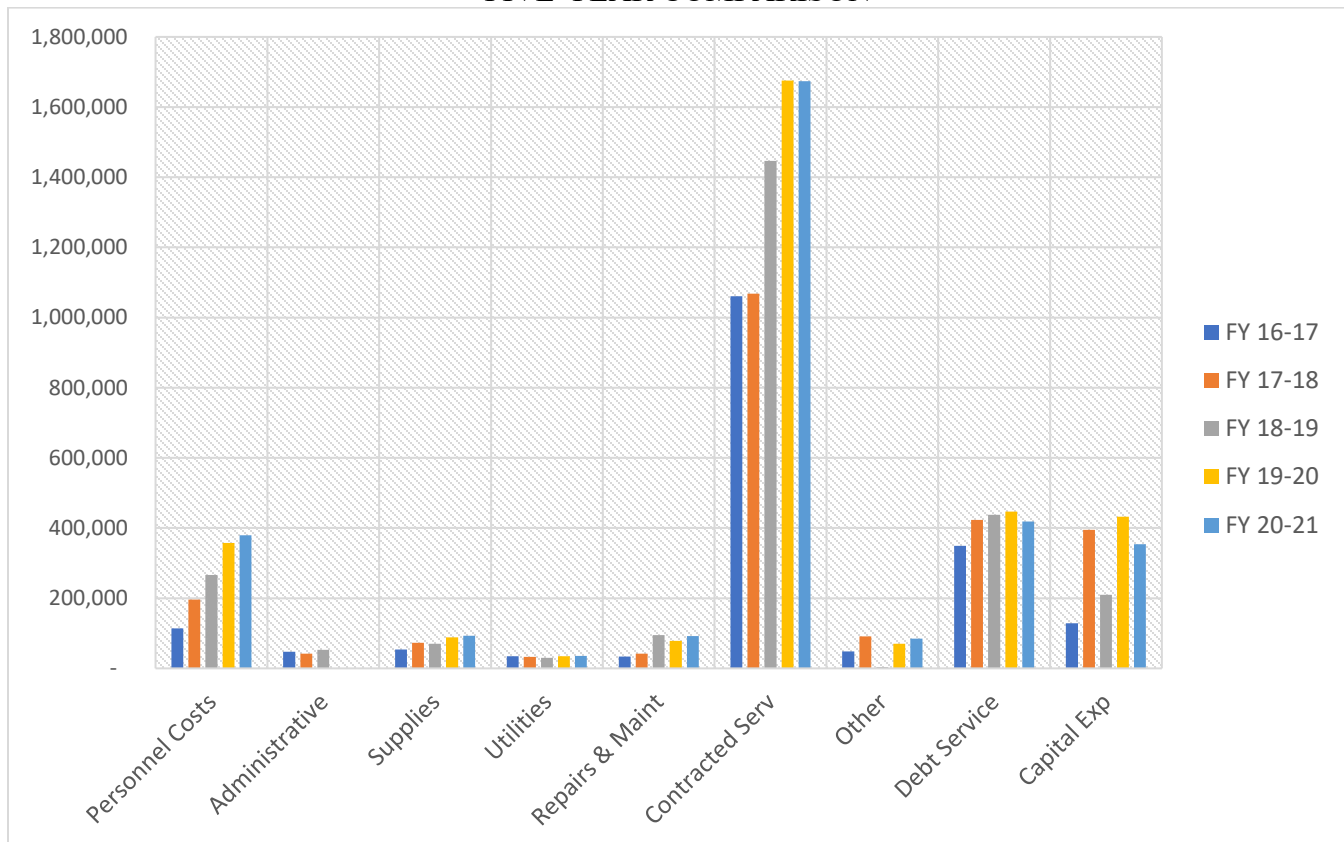
	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021	
OPERATING REVENUES						
Water and Sewer Services	\$ 1,839,389	\$ 2,318,663	\$ 2,406,094	\$ 2,811,500	\$ 2,811,500	0.00%
Sanitation Services	177,913	275,630	256,861	367,514	314,628	-14.39%
Miscellaneous	5,905	3,483	17,594	1,375	1,625	18.18%
TOTAL OPERATING REVENUES	2,023,207	2,597,776	2,680,549	3,180,389	3,127,753	-1.66%
OPERATING EXPENSES						
Personnel Costs	111,481	193,515	263,729	355,192	376,553	6.01%
Travel and Training	2,080	2,844	2,572	2,650	2,650	0.00%
Administrative	47,622	42,319	53,304	-	-	0.00%
Materials and Supplies	53,844	72,986	69,990	88,000	92,862	5.53%
Utilities	34,902	32,434	30,489	35,000	35,890	2.54%
Maintenance and Repairs	32,729	41,612	90,817	73,000	85,000	16.44%
Sanitation Contract Fees	164,126	225,091	266,509	360,620	354,000	-1.84%
Water Contract Fees	464,879	515,276	541,847	575,000	580,000	0.87%
Sewer Contract Fees	425,241	313,218	618,933	634,000	634,000	0.00%
Other Contracted Services	7,000	14,573	23,045	111,316	113,500	1.96%
Departmental Costs	48,243	91,614	3,544	70,206	85,206	21.37%
TOTAL OPERATING EXPENSES	1,392,147	1,545,482	1,964,779	2,304,984	2,359,661	2.37%
OPERATING INCOME	631,060	1,052,294	715,770	875,405	768,092	-12.26%
NONOPERATING REVENUES (EXPENSES)						
Investment Earnings	1,485	2,266	3,916	7,385	5,000	-32.30%
Principal and Interest Payments	(349,034)	(360,214)	(437,434)	(446,995)	(441,307)	-1.27%
Bond Issue Costs	-	(63,283)	-	-	-	
INCOME BEFORE CAPITAL AND TRANSFERS	283,511	631,063	282,252	435,795	331,785	-23.87%
Capital Contributions	37,582	318,728	-	-	-	
Capital Expenditures	(128,404)	(476,902)	(209,342)	(432,539)	(331,785)	-23.29%
Transfers In (Out)	-	(39,464)	-	172,250	-	-100.00%
CHANGE IN FUND BALANCE	192,689	433,425	72,910	175,506	0	-100.00%
FUND BALANCE - BEGINNING OF YEAR	980,077	1,172,766	1,606,191	1,679,101	1,854,607	10.45%
FUND BALANCE - END OF YEAR	\$ 1,172,766	\$ 1,606,191	\$ 1,679,101	\$ 1,854,607	\$ 1,854,607	0.00%
	246	308	255	246	242	
	days reserve	days reserve	days reserve	days reserve	days reserve	

WATER, SEWER & SANITATION FUNDS

FY 20-21 TOTAL EXPENSES – BY CATEGORY



TOTAL EXPENSES – BY CATEGORY FIVE-YEAR COMPARISON



WATER, SEWER AND SANITATION FUND
REVENUE DETAIL
FIVE YEAR COMPARISON

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
OPERATING REVENUES					
WATER/SEWER SERVICES					
60-4-0000-0300 WATER & SEWER SALES	\$ 1,685,077	\$ 1,992,647	\$ 2,368,121	\$ 2,498,500	\$ 2,498,500
60-4-0000-0302 WATER/SEWER TAPS	89,700	222,494	15,000	200,000	200,000
60-4-0000-0303 WATER METERS	13,726	2,375	2,850	15,000	15,000
60-4-0000-0304 BULK WATER SALES	140	60	-	-	-
60-4-0000-0305 SEWER CONNECT FEES	29,800	80,400	5,542	80,000	80,000
60-4-0000-0320 RECONNECT FEES	3,200	3,820	2,060	3,000	3,000
60-4-0000-0330 LATE CHARGES	17,746	16,867	12,521	15,000	15,000
TOTAL WATER/SEWER SERVICES	1,839,389	2,318,663	2,406,094	2,811,500	2,811,500
 SANITATION SERVICES					
60-4-0000-0306 COMMERCIAL GARBAGE	177,913	275,630	256,861	367,514	314,628
TOTAL SANITATION SERVICES	177,913	275,630	256,861	367,514	314,628
 MISCELLANEOUS					
60-4-0000-0362 MISCELLANEOUS	4,758	3,283	17,469	1,250	1,500
60-4-0000-0332 NSF CHARGES	125	200	125	125	125
60-4-0000-0349 CREDIT CARD FEES	1,022	-	-	-	-
TOTAL MISCELLANEOUS	5,905	3,483	17,594	1,375	1,625
 TOTAL OPERATING REVENUES	\$ 2,023,207	\$ 2,597,776	\$ 2,680,549	\$ 3,180,389	\$ 3,127,753

WATER, SEWER AND SANITATION FUND
OPERATING EXPENDITURES DETAIL
FIVE YEAR COMPARISON

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
OPERATING EXPENSES					
PERSONNEL COSTS					
60-5-0000-0400 SALARIES & WAGES	\$ 77,989	\$ 141,489	\$ 178,929	\$ 243,804	\$ 264,194
60-5-0000-0401 SOCIAL SECURITY TAXES	5,033	8,894	11,144	14,750	16,605
60-5-0000-0402 STATE UNEMPLOYMENT TAXES	15	648	109	720	612
60-5-0000-0403 MEDICARE TAXES	1,086	2,014	2,742	3,450	3,883
60-5-0000-0404 RETIREMENT (TMRS)	8,477	8,735	15,861	26,730	28,390
60-5-0000-0405 OVERTIME	2,224	1,588	6,170	6,982	3,633
60-5-0000-0406 WORKERS COMPENSATION	915	3,312	4,334	4,500	4,439
60-5-0000-0410 HEALTH INSURANCE	15,742	26,835	41,284	51,756	52,671
60-5-0000-0413 HRA	-	-	3,156	2,500	2,125
TOTAL PERSONNEL COSTS	111,481	193,515	263,729	355,192	376,553
TRAVEL & TRAINING					
60-5-0000-0416 TRAINING	1,989	2,769	2,431	2,500	2,500
60-5-0000-0418 DUES & SUBSCRIPTIONS	91	75	141	150	150
TOTAL TRAVEL & TRAINING	2,080	2,844	2,572	2,650	2,650
ADMINISTRATIVE					
60-5-0000-0476 ADMINISTRATIVE EXPENSE	47,622	42,319	53,304	-	-
TOTAL ADMINISTRATIVE	47,622	42,319	53,304	-	-
MATERIALS & SUPPLIES					
60-5-0000-0420 UNIFORMS	845	2,299	3,164	4,000	3,362
60-5-0000-0422 CHEMICALS	628	3,566	3,126	3,000	3,000
60-5-0000-0423 POSTAGE	-	-	-	4,000	4,000
60-5-0000-0424 DEPARTMENT OF TNRCC	1,720	-	-	2,455	2,500
60-5-0000-0426 GAS & OIL	11,115	14,444	18,325	15,000	15,000
60-5-0000-0428 PARTS & SUPPLIES	36,531	50,117	40,045	55,000	60,000
60-5-0000-0433 SMALL EQUIPMENT	3,005	2,560	5,330	4,545	5,000
TOTAL MATERIALS & SUPPLIES	53,844	72,986	69,990	88,000	92,862

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
OPRERATING EXPENSES					
UTILITIES					
60-5-0000-0430 TELEPHONE	4,035	4,817	4,419	5,000	4,840
60-5-0000-0432 UTILITIES	30,867	27,617	26,070	30,000	31,050
TOTAL UTILITIES	34,902	32,434	30,489	35,000	35,890
 MAINTENANCE & REPAIRS					
60-5-0000-0442 EQUIPMENT REPAIR & MAINT	-	-	-	-	5,000
60-5-0000-0444 VEHICLE REPAIR & MAINT	-	-	9,978	8,000	5,000
60-5-0000-0445 SYSTEM REPAIRS & MAINT	32,729	41,612	80,839	65,000	75,000
TOTAL MAINTENANCE & REPAIRS	32,729	41,612	90,817	73,000	85,000
 SANITATION CONTRACT FEES					
60-5-0000-0460 COMMERCIAL GARBAGE	91,488	143,246	120,487	165,270	156,000
60-5-0000-0462 RESIDENTIAL GARBAGE	72,638	81,845	146,022	195,350	198,000
TOTAL SANITATION CONTRACT FEES	164,126	225,091	266,509	360,620	354,000
 WATER CONTRACTED SERVICES					
60-5-0000-0461 PRAIRIELANDS GCD	1,000	626	1,191	-	1,000
60-5-0000-0463 MIDLOTHIAN WATER PURCHASES	463,879	514,650	540,656	575,000	579,000
TOTAL WATER CONTRACTED SERVICES	464,879	515,276	541,847	575,000	580,000
 SEWER CONTRACTED SERVICES					
60-5-0000-0465 TRA FEES	425,241	313,218	618,933	634,000	634,000
TOTAL SEWER CONTRACTED SERVICES	425,241	313,218	618,933	634,000	634,000
 OTHER CONTRACTED SERVICES					
60-5-0000-0459 AUDIT SERVICES	-	-	-	21,000	21,000
60-5-0000-0466 RENTAL EQUIPMENT	543	313	3,816	6,500	7,500
60-5-0000-0467 MT PEAK BILLING FEES	-	-	-	55,500	56,000
60-5-0000-0468 INFORMATION TECHNOLOGY	-	6,050	10,681	15,500	15,000
60-5-0000-0469 LIABILITY & PROPERTY	6,457	8,210	8,548	12,816	14,000
TOTAL OTHER CONTRACTED SERVICES	7,000	14,573	23,045	111,316	113,500

OPRERATING EXPENSES	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
DEPARTMENTAL					
60-5-0000-0475 SPECIAL PROJECTS	39,671	86,767	-	60,000	50,000
60-5-0000-0477 WATER SAMPLES	1,613	3,783	2,183	3,000	3,000
60-5-0000-0478 SEWER TESTS	1,509	699	1,284	1,500	1,500
60-5-0000-0486 MISCELLANEOUS	5,450	365	77	1,000	1,000
60-5-0000-0487 BNSF RAILROAD LEASES	-	-	-	4,706	4,706
60-5-0000-0488 MERCHANT SERVICE FEES	-	-	-	-	25,000
TOTAL DEPARTMENTAL	48,243	91,614	3,544	70,206	85,206
TOTAL OPERATING EXPENSES	\$ 1,392,147	\$ 1,545,482	\$ 1,964,779	\$ 2,304,984	\$ 2,359,661

WATER, SEWER AND SANITATION FUND SUMMARY
NONOPERATING EXPENDITURES DETAIL
FIVE YEAR COMPARISON

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
NONOPERATING REVENUE (EXPENSES)					
INTEREST EARNINGS					
60-4-0000-0360 INTEREST EARNINGS	\$ 1,485	\$ 2,266	\$ 3,916	\$ 7,385	\$ 5,000
TOTAL INTEREST EARNINGS	1,485	2,266	3,916	7,385	5,000
DEBT PAYMENTS					
60-5-0000-0501 NOTE PRINCIPAL	(6,807)	(6,583)	-	-	-
60-5-0000-0502 NOTE INTEREST	(162)	(3,088)	-	-	-
60-5-0000-0625 TRA BUY-IN	(77,500)	(77,500)	(77,500)	(120,125)	(115,863)
60-5-0000-0506 BOND PRINCIPAL	(172,000)	(175,000)	(198,000)	(217,000)	(220,000)
60-5-0000-0507 BOND INTEREST	(92,565)	(98,043)	(142,416)	(87,645)	(83,219)
60-5-0000-0508 CAPITAL LEASE	-	-	(19,518)	(22,225)	(22,225)
TOTAL DEBT PAYMENTS	(349,034)	(360,214)	(437,434)	(446,995)	(441,307)
BOND ISSUE COSTS					
60-5-0000-0503 2018 CO ISSUE COST	-	(63,283)	-	-	-
TOTAL BOND ISSUE COSTS	-	(63,283)	-	-	-
TOTAL NONOPERATING REVENUE (EXPENSES)	\$ (347,549)	\$ (421,231)	\$ (433,518)	\$ (439,610)	\$ (436,307)

WATER/SEWER REVENUE-SUPPORTED DEBT SCHEDULES

Contract Payable Mountain Creek Regional Wastewater System Buy-In			
FYE SEPTEMBER 30,	PRINCIPAL	INTEREST	TOTAL
2021	77,500	38,363	115,863
2022	77,500	34,100	111,600
2023	77,500	29,838	107,338
2024	77,500	25,575	103,075
2025	77,500	21,312	98,812
2026 and after	387,500	85,251	472,751
Total	775,000	234,439	1,009,439
<i>Retires on 10/28/2029 - Total purchase price = \$1,550,000.</i>			

General Obligation Refunding Bonds Series 2016			
FYE SEPTEMBER 30,	PRINCIPAL	INTEREST	TOTAL
2021	185,000	8,694	193,694
2022	188,000	5,262	193,262
2023	192,000	1,766	193,766
Total	565,000	15,722	580,722
<i>Retires on 02/15/2023 - Total issue amount = \$1,272,000.</i>			

Combination Tax & Revenue Certificates of Obligation Series 2018			
FYE SEPTEMBER 30,	PRINCIPAL	INTEREST	TOTAL
2021	35,000	74,525	109,525
2022	40,000	73,400	113,400
2023	40,000	72,000	112,000
2024	60,000	70,000	130,000
2025	60,000	67,600	127,600
2026 and after	1,660,000	667,400	2,327,400
Total	1,895,000	1,024,925	2,919,925
<i>Retires on 02/15/2043 - Total issue amount = \$2,000,000.</i>			

Capital Lease
2018 CAT Backhoe

FYE SEPTEMBER 30,	PRINCIPAL	INTEREST	TOTAL
2021	20,833	1,392	22,225
2022	21,490	735	22,225
Total	42,323	2,127	44,450
<i>Retires on 12/19/2021 - Total purchase price = \$82,019.</i>			

TOTAL WATER/SEWER REVENUE-SUPPORTED DEBT

FYE SEPTEMBER 30,	PRINCIPAL	INTEREST	TOTAL
2021	318,333	122,974	441,307
2022	326,990	113,497	440,487
2023	309,500	103,604	413,104
2024	137,500	95,575	233,075
2025	137,500	88,912	226,412
2026 and after	2,047,500	752,651	2,800,151
Total	3,277,323	1,277,213	4,554,536

WATER, SEWER AND SANITATION FUND SUMMARY
CAPITAL CONTRIBUTIONS AND EXPENDITURES DETAIL
FIVE YEAR COMPARISON

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	ADOPTED 2020-2021
CAPITAL CONTRIBUTIONS					
60-4-0000-0361 GRANT FUND WATER LOOPING	\$ 37,582	\$ 236,710	\$ -	\$ -	\$ -
60-4-0000-0362 CAPITAL LEASE PROCEEDS	-	82,018	-	-	-
60-4-0000-0380 CAPITAL CONTRIBUTIONS	-	-	-	-	-
TOTAL CAPITAL CONTRIBUTIONS	37,582	318,728	-	-	-
CAPITAL EXPENDITURES					
60-5-0000-0620 CAP OUT - W&S MASTER PLAN	(26,335)	-	-	-	-
60-5-0000-0665 CAP OUT - DUMP TRUCK	-	-	(99,500)	-	-
60-5-0000-0666 CAP OUT - BACKHOE	-	(82,018)	-	-	-
60-5-0000-0666 CAP OUT - TRUCKS	-	(36,737)	(68,848)	-	-
60-5-0000-0667 CAPITAL OUTLAY	(102,069)	(286,565)	-	-	-
60-5-0000-0667 CAP OUT - GENERATORS	-	(20,952)	(6,093)	(86,785)	(181,785)
60-5-0000-0667 CAP OUT - 12" WATER LINE	-	(24,320)	(17,515)	(200,000)	(150,000)
60-5-0000-0667 CAP OUT - 12" SEWER LINE	-	(26,310)	(9,525)	(906)	-
60-5-0000-0667 CAP OUT - WWTP	-	-	(7,861)	-	-
60-5-0000-0668 CAP OUT - WATER TANK	-	-	-	(60,748)	-
60-5-0000-0669 CAP OUT - 10" FORCE MAIN REPLACEMENT	-	-	-	(84,100)	-
TOTAL CAPITAL EXPENDITURES	\$ (128,404)	\$ (476,902)	\$ (209,342)	\$ (432,539)	\$ (331,785)

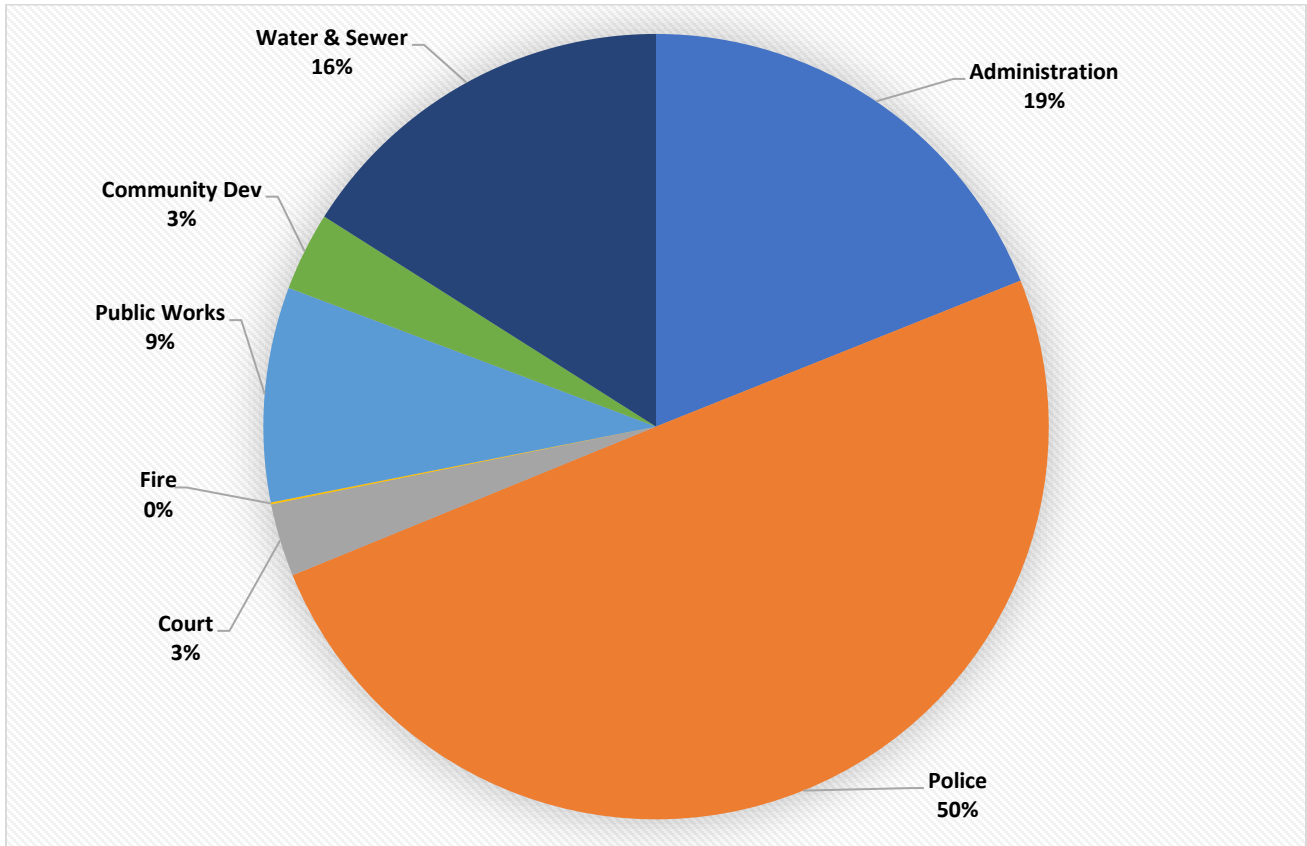
**CITY OF VENUS
ORGANIZATION CHART**



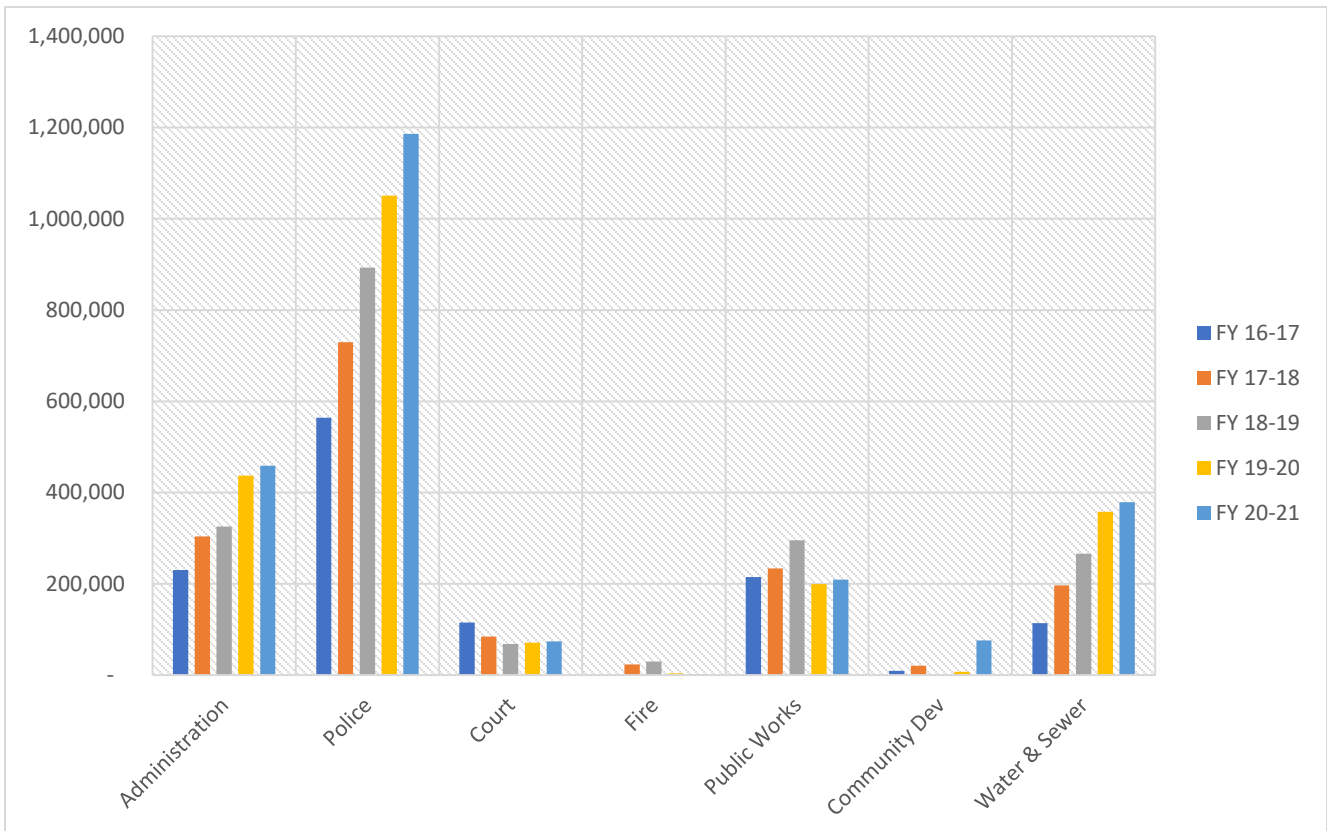
FULL-TIME EQUIVALENT POSITIONS
FIVE-YEAR COMPARISON

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>
10-General Fund					
Administration					
City Administrator	1.0	1.0	1.0	1.0	1.0
City Secretary	1.0	1.0	1.0	1.0	1.0
Finance Director				1.0	1.0
Planning & Development					
Community Development Director	1.0	1.0	1.0	1.0	1.0
Permits Clerk				1.0	1.0
Police					
Chief	1.0	1.0	1.0	1.0	1.0
Captain	1.0	1.0	1.0		
Corporal/Detective			1.0	1.0	1.0
Lieutenant					1.0
Sergeant	2.0	2.0	2.0	2.0	2.0
Officer	4.0	6.0	6.0	7.0	7.0
Animal Control/Code Enforcement	0.5	0.5	1.0	1.0	1.0
SRO	1.0	1.0	1.0		
Municipal Court					
Court Clerk II	1.0	1.0	1.0	1.0	1.0
Warrant Officer	0.5	0.5			
Fire					
Fire Marshall	0.5	0.5	0.5		
Public Works					
Public Works Director	1.0	1.0	1.0	1.0	1.0
Crew Leader	1.0	1.0	1.0	1.0	1.0
Laborer	1.0	1.5	2.0	2.0	2.0
30-VCSDC (Type B) Fund					
Seasonal Laborer				0.5	0.5
Laborer	0.5	0.5			1.0
60-Water/Sewer Fund					
Crew Leader				1.0	1.0
Laborer	2.0	2.0	2.0	1.0	1.0
Utility Billing Clerk	1.0	1.0	1.0	1.0	1.0
Administrative Assistant			1.0		
Finance Assistant	1.0	1.0	1.0	1.0	
Total Full-Time Equivalent	<u>22.0</u>	<u>24.5</u>	<u>26.5</u>	<u>26.5</u>	<u>27.5</u>

CITY-WIDE PERSONNEL COSTS FY 20-21 PERSONNEL COSTS – BY DEPARTMENT



CITY-WIDE PERSONNEL COSTS – BY DEPARTMENT FIVE-YEAR COMPARISON



CITY OF VENUS PAY SCALE

EXEMPT POSITIONS										
POSITION	SERVICE TIME	FY18-19 HOURLY RATE	FY18-19 ANNUAL RATE	3%	ADJ	FY19-20 HOURLY RATE	FY19-20 ANNUAL RATE	3%	FY20-21 HOURLY RATE	FY20-21 ANNUAL RATE
CITY ADMINISTRATOR	0 - 2 Years	42.58	88,566.40		21,433.60	52.88	110,000.00		52.88	110,000.00
	3 - 4 Years	44.78	93,142.40		22,357.60	55.53	115,500.00		55.53	115,500.00
	5+ Years	47.17	98,113.60		23,161.40	58.31	121,275.00		58.31	121,275.00
FINANCE DIRECTOR	0 - 2 Years		-			45.67	95,000.00	1.37	47.04	97,850.00
	3 - 4 Years		-			47.96	99,750.00	1.44	49.40	102,742.50
	5+ Years		-			50.35	104,737.50	1.51	51.87	107,879.63
CHIEF OF POLICE	0 - 2 Years	35.24	73,299.20		11,700.80	40.87	85,000.00	1.23	42.09	87,550.00
	3 - 4 Years	36.37	75,649.60		13,600.40	42.91	89,250.00	1.29	44.20	91,927.50
	5+ Years	37.78	78,582.40		15,130.10	45.05	93,712.50	1.35	46.41	96,523.88
PUBLIC WORKS DIRECTOR	0 - 2 Years	32.23	67,038.40	0.97		33.20	69,049.55	1.00	34.19	71,121.04
	3 - 4 Years	33.22	69,097.60	1.00		34.22	71,170.53	1.03	35.24	73,305.64
	5+ Years	34.41	71,572.80	1.03		35.44	73,719.98	1.06	36.51	75,931.58
COMMUNITY DEVELOPMENT DIRECTOR	0 - 2 Years	28.21	58,676.80	0.85		29.06	60,437.10	0.87	29.93	62,250.22
	3 - 4 Years	29.62	61,609.60	0.89		30.51	63,457.89	0.92	31.42	65,361.62
	5+ Years	31.11	64,708.80	0.93		32.04	66,650.06	0.96	33.00	68,649.57
CITY SECRETARY	0 - 2 Years	27.85	57,928.00	0.84		28.69	59,665.84	0.86	29.55	61,455.82
	3 - 4 Years	29.23	60,798.40	0.88		30.11	62,622.35	0.90	31.01	64,501.02
	5+ Years	30.69	63,835.20	0.92		31.61	65,750.26	0.95	32.56	67,722.76

NON-EXEMPT (HOURLY) POSITIONS										
POSITION	SERVICE TIME	FY18-19 HOURLY RATE	FY18-19 ANNUAL RATE	3%	ADJ	FY19-20 HOURLY RATE	FY19-20 ANNUAL RATE	3%	FY20-21 HOURLY RATE	FY20-21 ANNUAL RATE
ADMINISTRATION										
FINANCE ASSISTANT	0 - 2 Years	17.87	37,169.60	0.54		18.41	38,284.69			
	3 - 4 Years	18.77	39,041.60	0.56		19.33	40,212.85			
	5+ Years	19.70	40,976.00	0.59		20.29	42,205.28			
PERMITS CLERK	0 - 2 Years	16.50	34,320.00	0.50		17.00	35,349.60	0.51	17.51	36,430.89
	3 - 4 Years	17.33	36,046.40	0.52		17.85	37,127.79	0.54	18.39	38,241.63
	5+ Years	18.19	37,835.20	0.55		18.74	38,970.26	0.56	19.30	40,139.36

NON-EXEMPT (HOURLY) POSITIONS										
POSITION	SERVICE TIME	FY18-19 HOURLY RATE	FY18-19 ANNUAL RATE	3%	ADJ	FY19-20 HOURLY RATE	FY19-20 ANNUAL RATE	3%	FY20-21 HOURLY RATE	FY20-21 ANNUAL RATE
POLICE DEPARTMENT										
ANIMAL CONTROL/CODE ENFORCEMENT	0 - 2 Years	15.45	32,136.00	0.46		15.91	33,100.08	0.48	16.39	34,093.08
	3 - 4 Years	16.22	33,737.60	0.49		16.71	34,749.73	0.50	17.21	35,792.22
	5+ Years	17.04	35,443.20	0.51		17.55	36,506.50	0.53	18.08	37,601.69
OFFICER	0 - 2 Years	21.38	44,470.40	0.64	1,206.00	22.60	47,010.51	0.68	23.28	48,420.83
	3 - 4 Years	22.51	46,820.80	0.68	1,195.38	23.76	49,420.80	0.71	24.47	50,903.43
	5+ Years	23.64	49,171.20	0.71	1,208.06	24.93	51,854.40	0.75	25.68	53,410.03
DETECTIVE (CORPORAL)	0 - 2 Years	24.64	51,251.20	0.74	2,000.00	26.34	54,788.74	0.79	27.13	56,432.40
	3 - 4 Years	25.87	53,809.60	0.78	2,104.29	27.66	57,528.18	0.83	28.49	59,254.02
	5+ Years	27.16	56,492.80	0.81	2,217.01	29.04	60,404.59	0.87	29.91	62,216.73
SERGEANT	0 - 2 Years	26.45	55,016.00	0.79	4,000.85	29.17	60,667.33	0.88	30.04	62,487.35
	3 - 4 Years	27.50	57,200.00	0.83	4,784.70	30.63	63,700.70	0.92	31.55	65,632.52
	5+ Years	28.59	59,467.20	0.86	5,634.51	32.16	66,885.73	0.96	33.12	68,892.30
LEIUTENANT	0 - 2 Years								34.89	72,571.20
	3 - 4 Years								36.63	76,190.40
	5+ Years								38.46	79,996.80
MUNICIPAL COURT										
COURT CLERK II	0 - 2 Years	18.80	39,104.00	0.56		19.36	40,277.12	0.58	19.94	41,485.43
	3 - 4 Years	19.64	40,851.20	0.59		20.23	42,076.74	0.61	20.84	43,339.04
	5+ Years	20.78	43,222.40	0.62		21.40	44,519.07	0.64	22.04	45,833.84
PUBLIC WORKS/WATER										
CREW LEADER	0 - 2 Years	18.80	39,104.00	0.56		19.36	40,277.12	0.58	19.94	41,485.43
	3 - 4 Years	20.26	42,140.80	0.61		20.87	43,405.02	0.63	21.49	44,707.17
	5+ Years	20.78	43,222.40	0.62		21.40	44,519.07	0.64	22.05	45,854.64
LABORER I	0 - 2 Years	14.63	30,430.40	0.44		15.07	31,343.31	0.45	15.52	32,283.61
	3 - 4 Years	15.75	32,760.00	0.47		16.22	33,742.80	0.49	16.71	34,755.08
	5+ Years	16.87	35,089.60	0.51		17.38	36,142.29	0.52	17.90	37,226.56
LABORER II	0 - 2 Years	15.75	32,760.00	0.47		16.22	33,742.80	0.49	16.71	34,755.08
	3 - 4 Years	16.87	35,089.60	0.51		17.38	36,142.29	0.52	17.90	37,226.56
	5+ Years	18.00	37,440.00	0.54		18.54	38,563.20	0.56	19.10	39,720.10

NON-EXEMPT (HOURLY) POSITIONS										
POSITION	SERVICE TIME	FY18-19 HOURLY RATE	FY18-19 ANNUAL RATE	3%	ADJ	FY19-20 HOURLY RATE	FY19-20 ANNUAL RATE	3%	FY20-21 HOURLY RATE	FY20-21 ANNUAL RATE
UTILITY BILLING SUPERVISOR	0 - 2 Years								21.96	45,678.11
	3 - 4 Years								23.05	47,950.98
	5+ Years								24.19	50,313.39