

In order to comply with H.B. 3195 this Cover Page is
being added to the Proposed Budget:
City of Arcola

SECTION 1. Amends Section 102.005 of the Local Government Code by adding Subsections (b) and (c) to provide that a proposed city budget that will raise more total revenue from property taxes than the previous year must contain a cover page with an 18-point or larger type notice specifically giving notice of the tax increase, the amount and percentage of the increase and the amount of the increase that will be raised from new property added to the tax roll. The section also provides that any person may inspect the budget and that if the municipality has a website, the clerk shall post the budget on the website.

To comply with H.B. 3195 we are providing the following information: The FY2009 Proposed Budget is based on information available to the City at the time the FY2009 Proposed Budget was filed with the Arcola City Secretary on **August 18, 2008**.

This budget will raise more total property taxes than last year's budget by \$ 121,219 and the percentage of this increase is 25.2%, and of that amount \$ 31,867 is tax revenue to be raised from new property added to the roll this year.

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CITY OF ARCOLA
Statement of Revenues and Expenditures
General Fund Budget - Modified Accrual Basis
For The Year Ending September 30, 2009
Worksheet - DRAFT

	<u>2008</u> <u>Budget</u>	<u>08/15/08</u> <u>Actual</u>	<u>2009</u> <u>Budget</u>
Ordinary Revenues/Expenditures:			
Revenues:			
Municipal Court Receipts			
4252 ·Municipal Court Receipts	350,000.00	366,060.63	384,000.00
4255 ·MCourt Building Security Fund	4,800.00	6,482.53	6,500.00
4258 ·MCourt Technology Fund	5,800.00	7,161.57	7,200.00
4260 ·Municipal Court - Omni Revenue	1,200.00	1,540.00	1,500.00
4265 ·Municipal Court - Processing Fees	1,800.00	3,834.55	3,500.00
Total Municipal Court Receipts	363,600.00	385,079.28	402,700.00
Property Tax			
4510 ·Delinquent Tax Collected	25,000.00	34,936.49	25,000.00
4520 ·Prop Tax Attorney Fees	6,000.00	9,461.24	8,500.00
4530 ·Property Tax Current Collection	309,200.00	291,319.45	310,000.00
4540 ·Property Tax Penalty & Int	15,000.00	21,888.29	15,000.00
4550 ·Property Tax Capital Recovery	145,000.00	137,214.49	145,000.00
Total Property Tax	500,200.00	494,819.96	503,500.00
Sales Tax			
4610 ·Sales Tax-General	200,000.00	182,473.35	250,000.00
4620 ·Sales Tax-Property Tax Relief	100,000.00	91,236.69	125,000.00
Total Sales Tax	300,000.00	273,710.04	375,000.00
Police Revenues			
4652 ·Cops Grant	0.00	0.00	0.00
4655 ·Cops - TCLEOSE	1,000.00	1,101.93	1,100.00
4660 ·Sale of Police Assets	0.00	1,750.00	0.00
Total Police Revenues	1,000.00	2,851.93	1,100.00
Other Revenues			
4700 ·Franchise Tax Collected	40,000.00	19,748.29	40,000.00
4710 ·Interest Income	15,000.00	11,416.18	12,500.00
4720 ·Permit Revenue	500.00	200.00	500.00
4730 ·Other Revenue	4,000.00	358.60	500.00
4800 ·Settlement Fees	14,794.00	14,666.63	0.00
4802 ·Old Alvin Road Franchise Fees	1,790.00	1,640.87	1,790.00
Total Other Revenues	76,084.00	48,030.57	55,290.00
Total Revenues	1,240,884.00	1,204,491.78	1,337,590.00

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	2008 Budget	08/15/08 Actual	2009 Budget
Expenditures:			
Administration			
Administrative Payroll			
6170 · Administrative Salaries	41,600.00	37,765.30	42,750.00
6171 · Benefits & payroll taxes	18,700.00	19,287.79	7,000.00
6172 · Retirement Benefits	0.00	0.00	3,206.00
6175 · Maintenance Salaries	50,300.00	0.00	0.00
6180 · Compensation-Officials	20,700.00	15,175.00	20,700.00
6181 · Payroll Taxes - Officials	1,584.00	1,379.29	1,584.00
Total Administrative Payroll	132,884.00	73,607.38	75,240.00
Contract Services			
6189 · City Administrator	35,000.00	25,615.44	37,000.00
6192 · Bookkeeping Fees	28,800.00	24,000.00	28,800.00
6194 · Legal services-City	30,000.00	4,463.62	37,200.00
6195 · Legal services-Delinquent tax	6,000.00	9,461.24	8,500.00
6196 · Audit Fees	20,000.00	16,000.00	22,000.00
6198 · Fire department expense	18,000.00	9,025.00	18,000.00
6200 · Appraisal fees	3,000.00	1,856.29	3,000.00
6206 · Tax collection expense	650.00	493.15	650.00
Total Contract Services	141,450.00	90,914.74	155,150.00
Insurance			
6220 · General liability	6,000.00	3,334.00	6,000.00
6225 · Property-City Hall	2,300.00	2,101.00	2,300.00
6227 · Worker's Compensation	15,000.00	10,098.00	12,000.00
Total Insurance	23,300.00	15,533.00	20,300.00
Repairs & Maintenance			
6230 · Maintenance/Contract Services	10,000.00	2,276.00	5,000.00
6232 · Maintenance - Materials	1,200.00	330.91	1,200.00
6234 · Office Maintenance Supplies	1,200.00	798.74	1,200.00
Maintenance - Contract Mowing	0.00	0.00	3,000.00
6238 · Computer Maintenance & Repairs	2,500.00	2,170.62	2,500.00
6242 · Air Condition Services	2,400.00	0.00	2,400.00
6245 · Other Maintenance Expenses	2,500.00	2,499.22	2,500.00
Office Supplies/Expenses	0.00		300.00
Uniforms	0.00		300.00
6275 - Maintenance Payroll	0.00	29,889.72	51,725.00

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6280 - Maintenance Benefits & Taxes	0.00		11,500.00
Retirement Benefits	0.00	0.00	3,900.00
6940 - Supplies/Repairs for Tractor	0.00		1,200.00
Repairs for Maintenance Truck	0.00		800.00
Administrative Fuel - Tractor & Truck	0.00		800.00
Total Repairs & Maintenance	19,800.00	37,965.21	88,325.00
Other Administrative Expenditures			
6300 - Advertising-bids/proposals	250.00	300.01	300.00
6305 - Bank service charges	300.00	0.00	300.00
6310 - Dues & publications	3,350.00	3,097.40	3,350.00
6315 - Election costs	2,500.00	2,069.00	2,500.00
6320 - Legal notices	400.00	111.95	400.00
6325 - Office equipment	2,000.00	161.99	2,000.00
6340 - Office expense/supplies	6,000.00	6,125.45	6,500.00
6350 - Postage and delivery	2,000.00	3,083.18	3,500.00
6355 - Telephone	9,000.00	11,070.95	11,000.00
6360 - Utilities	20,000.00	18,294.76	24,000.00
6370 - Travel	2,000.00	694.09	1,000.00
6375 - Training	750.00	195.00	1,000.00
6380 - Miscellaneous	1,000.00	579.60	1,000.00
Total Administrative Expenditures	49,550.00	45,783.38	56,850.00
Massey Ferguson Tractor Expenditures			
6940 - Supplies/Repairs for Tractor	1,500.00	432.47	0.00
Administrative Fuel	0.00	0.00	0.00
Total Massey Ferguson Tractor Expenditures	1,500.00	432.47	0.00
Total Administrative Expenditures	368,484.00	264,236.18	395,865.00
Municipal Court			
Municipal Court Payroll			
7020 - Benefits & payroll taxes	13,000.00	9,432.85	11,900.00
7021 - Retirement Benefits	0.00		4,400.00
7030 - Municipal Court Clerk	31,000.00	23,984.57	30,100.00
7040 - Deputy Court Clerk	27,000.00	23,061.04	27,600.00
7045 - Court Security	4,800.00	11,091.31	13,000.00
Total Municipal Court Payroll	75,800.00	67,569.77	87,000.00
Contract Services			

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7050 · Judge	15,000.00	8,587.50	13,000.00
7055 · City Prosecutor	11,000.00	5,641.66	10,000.00
7070 · Translation services	3,500.00	1,950.00	3,000.00
Total Contract Services	29,500.00	16,179.16	26,000.00
Other Municipal Court Expenditures			
7060 · Jury Fees	400.00	324.00	500.00
7080 · State court costs	140,000.00	120,597.31	180,000.00
7090 · Training	1,000.00	164.00	1,000.00
7100 · Travel	1,000.00	348.00	1,000.00
7340 · Office Expenses	2,000.00	2,408.92	3,000.00
7345 · Credit Card Lease Payments	950.00	355.14	720.00
7346 · Credit Card Processing Fees	1,000.00	1,445.32	3,000.00
7350 · Computer Repairs & Maintenance	1,500.00	88.12	1,000.00
7355 · Telephone ISDN	1,800.00	815.38	4,800.00
Total Other Municipal Court Expenditures	149,650.00	126,546.19	195,020.00
Total Municipal Court Expenditures	254,950.00	210,295.12	308,020.00
Police Department			
Police Department Payroll			
8010 · Police benefits & payroll taxes	47,850.00	41,374.29	44,000.00
8020 · Police salaries	238,850.00	207,303.42	250,000.00
8021 · Administrative Assistants	27,000.00	23,135.83	27,700.00
Total Police Department Payroll	313,700.00	271,813.54	321,700.00
Other Police Department Expenditures			
8030 · Uniforms	4,500.00	1,342.55	4,500.00
8040 · Jail operations	1,200.00	40.00	1,000.00
8050 · Office supplies	2,100.00	1,806.66	2,100.00
8055 · Office equipment	1,500.00	0.00	1,000.00
8060 · Police supplies	7,000.00	1,004.77	5,000.00
8065 · Bullet Proof Vests	2,500.00	0.00	2,500.00
8070 · Radios & radar	3,000.00	537.06	2,500.00
8076 · Video Camera Repair	1,200.00	0.00	1,200.00
8080 · Training	3,300.00	628.50	3,300.00
8087 · Investigative/Evidence Expenses	1,000.00	372.99	1,000.00
8090 · Travel	3,000.00	1,426.49	3,000.00
8100 · Vehicle Maintenance	18,000.00	11,351.85	18,000.00
8105 · Vehicle Maintenance (Wrecked)	0.00	675.00	0.00

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8110 - Fuel	30,000.00	28,107.11	45,000.00
8120 - Advertising	250.00	0.00	250.00
8260 - Insurance - Police Vehicles	3,650.00	4,376.00	4,500.00
8261 - Law Enforcement Liability	5,000.00	4,924.00	5,000.00
8345 - Computer Maintenance & Repairs	2,000.00	669.49	1,500.00
8390 - Telephone/Cell Phones	3,000.00	2,162.32	3,000.00
Total Other Police Department Expenditures	92,200.00	59,424.79	104,350.00
Total Police Department Expenditures	405,900.00	331,238.33	426,050.00
Total Department Expenditures	1,029,334.00	805,769.63	1,129,935.00
Extraordinary Expenditures:			
Capital Expenditures and Transfers			
9510 - Administrative	0.00	2,482.00	2,500.00
9515 - Court Technology Fund Expense	5,800.00	6,580.75	7,200.00
9525 - Police Vehicles	20,000.00	20,150.00	0.00
9530 - Police Vehicles Equipment	0.00	2,632.60	0.00
9536 - Police - 2 Vehicle Cameras/VCRs	0.00	2,900.00	0.00
9540 - Street Improvements	13,750.00	800.99	2,955.00
9550 - Admin Vehicle	0.00	1,500.00	0.00
9600 - Transfer to Enterprise Fund	27,000.00	0.00	50,000.00
9900 - Transfer to Enterprise Fund Capital Recovery	145,000.00	137,214.49	145,000.00
Total Capital Expenditures and Transfers	211,550.00	174,260.83	207,655.00
Total All Expenditures	1,240,884.00	980,030.46	1,337,590.00
Excess of Revenues over (under) expenditures	0.00	224,461.32	0.00

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2008 Property Tax Rates in City of Arcola

This notice concerns 2008 property tax rates for City of Arcola. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$480,989
Last year's debt taxes	\$0
Last year's total taxes	\$480,989
Last year's tax base	\$65,888,904
Last year's total tax rate	0.73000 /\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$478,891
÷ This year's adjusted tax base (after subtracting value of new property)	\$63,218,633
= This year's effective tax rate	0.75751 /\$100
<i>(Maximum rate unless unit publishes notices and holds hearings.)</i>	

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent health care expenditures)	\$584,504
÷ This year's adjusted tax base	\$63,218,633
= This year's effective operating rate	0.92458 /\$100
x 1.08 = this year's maximum operating rate	0.99854 /\$100
+ This year's debt rate	0.15258 /\$100
= This year's total rollback rate	1.15112 /\$100
- Sales tax adjustment rate	0.15891 /\$100
= Rollback tax rate	0.99221 /\$100

Statement of Increase/Decrease

If City of Arcola adopts a 2008 tax rate equal to the effective tax rate of \$0.75751 per \$100 of value, taxes would increase compared to 2007 taxes by \$23,240.

Schedule A - Unencumbered Fund Balances

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

<u>Type of Property Tax Fund</u>	<u>Balance</u>
Maintenance	\$500,000

Schedule B - 2008 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
CO Series 2008A	\$15,000	\$61,567	\$2,500	\$79,067
CO Series 2008B	\$20,000	\$0	\$2,500	\$22,500
Total Required for 2008 Debt Service				\$101,567
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2008				\$101,567
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2008				\$0
= Total Debt Levy				\$101,567

Schedule C - Expected Revenue from Additional Sales Tax

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$137,000 in additional sales and use tax revenues.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 500 Liberty, Richmond, TX 77469.

Name of person preparing this notice: Patsy Schultz, RTA

Title: Fort Bend County Tax Assessor Collector

Date Prepared: August 11, 2008