

# **City Of Rio Vista**

## **FY 2018-2019**

### **Approved Budget**

# City of Rio Vista 2018-2019 Budget

This budget will raise approximately the same amount from property taxes as last year. The property tax rate for M&O will be 0.455737 and I&S will be 0.184272. The property tax revenue to be raised from the elevation base on \$35,494,967.00 from adjustment.

This tax will raise more funds for maintenance and operations than last year's tax rate and more for interest and sinking.

The tax rate will raise the same amount of property tax revenue for the City of Rio Vista from the same properties in both 2018 tax year and the 2019 tax year.

The City Council record vote on September 28, 2018 to adopt the 2018-2019 Budget:

Mayor	Keith Hutchison	Aye
Place 1	Adriana Mock	Absent
Place 2	Ruth Hardin	Aye
Place 3	Tim Dalan	Aye
Place 4	Brenda Hall	Nay
Place 5	Carol Wilson	Aye

Rates per \$100 of Property valuation:

Tax Year	2017	2018
Property Tax Rate	.591810	.421979
Proposed Property Tax Rate	.591810	.455737
Effective Tax Rate	.591810	.421979
Effective M&O Rate	.459367	.455737
Rollback Tax Rate	.617979	.640009
Debt Tax Rate	.132443	.184272

2018 Municipal Debt Obligation secured by property taxes: \$75,030.00

ORDINANCE NO. 9-28-2018-1

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF RIO VISTA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019; APPROPRIATING MONEY TO A SINKING FUND TO PAY INTEREST AND PRINCIPAL ON THE CITY'S INDEBTEDNESS; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF RIO VISTA FOR THE 2018-19 FISCAL YEAR.

Whereas, the budget, appended here as Exhibit A, for the fiscal year beginning October 1, 2018, and ending September 30, 2019, was duly presented to the City Council by (chief executive officer) therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RIO VISTA:

SECTION 1. That the appropriations for the fiscal year beginning October 1, 2018 and ending September 30, 2019, for the support of the general government of the City of Rio Vista, Texas be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year 2018-19 Budget, a copy of which is appended hereto as Exhibit A;

SECTION 2. That the Budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's Budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

SECTION 3. That there is hereby appropriated the amount shown in said budget necessary to provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded debt requirements of Fiscal 2108-19 of the City of Rio Vista.

PASSED AND APPROVED this, the 28<sup>th</sup> day of September, 2018.

APPROVED:

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Secretary

APPROVED AS TO FORM:

  
\_\_\_\_\_  
City Attorney

**ORDINANCE NO. 9-28-2018-2**

**AN ORDINANCE LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF RIO VISTA, TEXAS FOR THE 2018-19 FISCAL YEAR; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND, PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RIO VISTA:**

**SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Rio Vista, and to provide an Interest and Sinking fund for the 2018-19 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of \$ .640009 on each \$100 valuation of property, said tax being so levied and apportioned to the specific purpose here set forth:**

- 1. For the maintenance and support of general government (General Fund), \$ .455737 on each \$100 valuation of property; and**
- 2. For the interest and sinking fund, \$ .184272 on each \$100 valuation of property.**

**SECTION 2. That taxes levied under this ordinance shall be due October 1, 2018, and if not paid on or before January 30, 2019, shall immediately become delinquent.**

**SECTION 3. All taxes shall become a lien upon the property against which assessed, and the city tax collector of the City of Rio Vista is hereby authorized and empowered to enforce the collector of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Rio Vista 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, the interest and penalty collected from such delinquent taxes shall be apportioned of the general fund of the City of Rio Vista. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.**

**SECTION 4. This ordinance shall take effect and be in force from the date after its passage.**

ORDINANCE NO. 9-22-2018

AN ORDINANCE LEVYING AND VALUATION TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF RIO VISTA, TEXAS FOR THE 2018-19 FISCAL YEAR, PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES, AND, PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RIO VISTA:

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Rio Vista, and to provide an interest and sinking fund for the 2018-19 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation a tax of \$ .60000 on each \$100 valuation of property. said tax being levied and apportioned to the specific purpose here set forth:

- 1. For the maintenance and support of general government (General Fund) \$ .45237 on each \$100 valuation of property; and
- 2. For the interest and sinking fund \$ .14763 on each \$100 valuation of property.

SECTION 2. That taxes levied under this ordinance shall be due October 1, 2018, and if not paid on or before January 30, 2019, shall immediately become delinquent.

SECTION 3. All taxes shall become a lien upon the property against which assessed, and the city tax collector of the City of Rio Vista 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 City of Rio Vista and shall, by virtue of this tax roll, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalties and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Rio Vista. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.


SECTION 4. This ordinance shall take effect and be in force from the date after its passage.

PASSED this 28 day of September, 2018, at a regular meeting of the City Council of the City of Rio Vista, there being a quorum present, by 4 yeas and 0 nays and approved by the Mayor on the date above set out.


APPROVED:

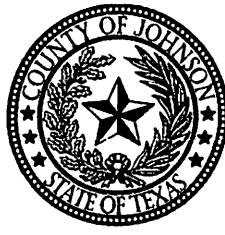
  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Secretary

APPROVED AS TO FORM:

  
\_\_\_\_\_  
City Attorney



**JOHNSON COUNTY  
TAX OFFICE**

**SCOTT PORTER**  
Tax Assessor-Collector

City of Rio Vista  
PO Box 129  
Rio Vista, TX 76093

Thank you for allowing the Johnson County Tax Office to collect your ad valorem taxes for the 2018 tax year.

We are in need of the 2018 tax rate as soon as it is adopted to begin the process of creating the tax roll and preparing statements.

After the adoption of the 2018 tax rate, please complete the following information and return to our office as soon as possible.

Thank you for your assistance.

**2018 Adopted Tax Rate**

Maintenance & Operation Rate:	<u>.455737</u>
Interest & Sinking Rate:	<u>.184272</u>
Total Rate:	<u>.640009</u>

*Cennie Coppock*  
Authorized Signature

## 2018-2019 Approved Budget City

Income	2017-2018 Approved Budget	2018-2019 Approved Budget
300-100 · Tax Revenue Current M&O	162,692.04	185,562.26
301-100 · Tax Revenue Deliquent M&O	3,000.00	0.00
302-100 · Penalties Current M&O	0.00	0.00
303-100 · Penalties Deliquent M&O	0.00	0.00
304-100 · Interest Current M&O	0.00	0.00
305-100 · Interest Deliquent M&O	0.00	0.00
306-100 · Rendition Penalties	0.00	0.00
340-200 · Rental Income Civic Center	10,000.00	10,000.00
310-100 · Sales Tax Revenue	90,000.00	90,000.00
315-100 · Street Rent - Utilities	12,000.00	12,000.00
320-100 · Permit Revenue	5,000.00	5,000.00
325-100 · Interest Income Investments	10.00	10.00
325-300 · Interest Income I&S	0.00	25.00
331-100 · Copies / Fax / Notary	1,000.00	500.00
332-100 · Garage Sale Permit	200.00	50.00
335-100 · Miscellaneous Income	250.00	250.00
350-100 · Transfer from Water/Sewer Fund	0.00	99,600.00
350-600 · Transfer to W&S	0.00	0.00
352-600 · Transfers to/from General Fund	0.00	0.00
<b>Total Income</b>	<b>284,152.04</b>	<b>402,997.26</b>

Expense		
401-100 · Advertising - City	1,000.00	1,000.00
402-100 · Bank Charges	1,700.00	2,650.00
405-100 · Building Inspector	5,000.00	5,000.00
409-100 · CPA - Audit	20,000.00	15,000.00
410-100 · Elections Expense	3,000.00	2,500.00
413-100 · Equipment Purchases	0.00	1,000.00
415-100 · Fuel - Vehicle	250.00	250.00
430-100 · Insurance - Health	13,000.00	15,000.00
431-100 · Insurance - Liability	5,172.20	5,172.00
433-100 · Insurance - Commercial/Auto	565.00	1,050.12
435-100 · Interest Expense	200.00	1,500.00
440-100 · Janitorial Supplies	250.00	700.00
442-100 · Jo. Co. & Cleburne Bus	750.00	750.00
445-100 · Maint & Repairs Pavillion	0.00	500.00
445-200 · Maint & Rep Civic Center / Office	1,000.00	10,000.00
446-100 · Maint & Repairs Tractors	0.00	0.00
447-100 · Maint & Repairs- Vehicle	0.00	0.00
449-100 · Maint & Repairs Equipment Office	2,250.00	750.00
453-100 · Mis Expense / Ask my Account	200.00	0.00
459-100 · Postage	750.00	750.00
460-100 · Office Supplies City, Court, PF	2,000.00	3,000.00
461-100 · Office Equipment Lease & Maint.	2,500.00	2,500.00



**2018-2019 Approved Budget  
City**

462-100 · Office Equipment Purchase	1,500.00	1,500.00
463-100 · Petty Cash	300.00	300.00
464-100 · Park Expense	250.00	0.00
465-100 · Professional Fees	20,000.00	20,000.00
467-100 · Tax Assessor Fees-Central Appri	3,700.00	3,700.00
470-100 · Travel/Schools/Dues	1,200.00	1,200.00
475-100 · Utilities - Gas	1,300.00	1,300.00
476-100 · Utilities- Electricity Office	11,000.00	7,000.00
477-100 · Utilities - Electricity Street	1,200.00	1,200.00
478-100 · Utilities - Telephone	3,500.00	3,500.00
479-100 · Utilities - Internet Office	0.00	2,000.00
481-100 · Website	700.00	1,500.00
500-100 · Payroll Expenses	2,500.00	2,500.00
501-100 · Salaries FT - City	76,377.60	80,960.25
502-100 · Salaries - PT City	2,000.00	10,400.00
503-100 · Salaries Overtime City	2,500.00	5,000.00
504-100 · Salaries - Vacation	0.00	2,937.60
505-100 · Retirement Contribution	3,336.52	3,003.63
506-100 · Salaries-Sick City	0.00	1,468.80
509-100 · Workman's Comp	2,036.00	2,700.00
510-100 · Payroll Taxes Expense FICA	6,187.09	6,187.09
510-400 · Payroll Tax Expense FICA Court	0.00	
511-100 · Payroll Tax Expense - TWC	1,422.72	1,422.72
511-200 · Payroll Tax Expense TWC Civ Ctr	0.00	
<b>Total Expense</b>	<b>200,597.13</b>	<b>228,852.21</b>
<b>Net Income</b>	<b>83,554.91</b>	<b>174,145.05</b>

**2018-2019 Approved Budget  
Police Dept**

	<b>2017-2018</b>	<b>2018-2019</b>
	<b>Approved Budget</b>	<b>Approved</b>
		<b>Budget</b>

**Expense**

<b>413-300 · Equipment Purchases PD</b>	3,000.00	5,000.00
<b>Vehicle Purchase</b>		22,000.00
<b>Dispatch</b>		3,479.96
<b>415-300 · Fuel - Vehicle PD</b>	16,000.00	16,000.00
<b>430-300 · Insurance - Health PD</b>	28,909.80	29,733.60
<b>431-300 · Insurance - Liability PD</b>	5,011.68	5,011.68
<b>433-300 · Insurance - Commercial / Auto</b>	2,260.68	2,260.68
<b>439-300 · Lab Test Expense PD</b>	0.00	0.00
<b>447-300 · Maint &amp; Repairs Vehicle PD</b>	5,000.00	10,000.00
<b>449-300 · Maint &amp; Repairs Equipmnt PD</b>	1,500.00	1,500.00
<b>465-300 · Professional Fees PD</b>	200.00	15,000.00
<b>470-300 · Travel/Schools/Dues PD</b>	150.00	300.00
<b>473-300 · Radios</b>	1,148.40	1,400.00
<b>474-300 · Uniforms PD</b>	1,000.00	500.00
<b>478-300 · Utilities - Phones PD</b>	3,600.00	5,200.00
<b>479-300 · Utilities - Internet PD</b>	100.00	2,780.00
<b>501-300 · Salaries FT PD</b>	169,728.00	171,756.48
<b>502-300 · - Saleries PT PD</b>	31,200.00	23,400.00
<b>503-300 · Salaries Overtime PD</b>	5,000.00	5,000.00
<b>504-300 · Salaries-Vacation PD</b>	0.00	3,624.04
<b>505-300 · Retirement Contribution PD</b>	7,179.49	6,289.50
<b>509-300 · Workmans Comp PD</b>	3,583.00	3,583.00
<b>510-300 · Payroll Taxes FICA PD</b>	15,753.49	15,753.49
<b>511-300 · Payroll Taxes TWC PD</b>	5,147.59	5,147.59
<b>Total Expense</b>	<b>305,472.13</b>	<b>354,720.02</b>

## 2018-2019 Approved Budget Court

Income	2017-2018 Approved Budget	2018-2019 Approved Budget
342-400 · Accident Reports	100.00	100.00
335-400 · Misc. Income - Court	0.00	2,000.00
343-400 · State - Municipal Court	62,000.00	69,300.00
344-400 · Collection Collected - Prudue	11,000.00	11,000.00
345-400 · Court Revenue	91,000.00	70,000.00
346-400 · Warrant Revenue	8,000.00	0.00
347-400 · Court Tech	2,500.00	2,500.00
348-400 · Court Security	0.00	2,000.00
349-400 · Court Omni	2,500.00	800.00
<b>Total Income</b>	<b>177,100.00</b>	<b>157,700.00</b>

Expense		
Jail Time	0.00	300.00
226-400 · State Comptroller		58,000.00
403-400 · Court Software	5,515.80	2,500.00
413-400 · Equipment Purchases Court	1,200.00	1,000.00
434-400 · Insurance- Surety Bond	100.00	750.00
459-400 · Postage Court	750.00	750.00
461-400 · Office Equip Lease & Maint Cour	5,625.00	5,600.00
465-400 · Professional Fees Court Perdue	11,000.00	11,000.00
466-400 · PROFESSIONAL FEES WARRANTS	1,000.00	2,000.00
470-400 · Travel/Schools Dues - Court	600.00	1,200.00
501-400 · Salaries FT Court	5,000.00	5,000.00
502-400 · Salaries PT Judge	6,000.00	6,000.00
503-400 · Salaries PT Prosecutor	3,000.00	3,000.00
510-400 · Payroll Tax Expense FICA Court	0.00	
<b>Total Expense</b>	<b>39,790.80</b>	<b>97,100.00</b>
<b>Net Income</b>	<b>137,309.20</b>	<b>60,600.00</b>

Income	2017-2018 Approved Budget	2018-2019 Approved Budget
347-400 · Court Tech	2,500.00	2,500.00
<b>Total Income</b>	<b>2,500.00</b>	<b>2,500.00</b>

Income	2017-2018 Approved Budget	2018-2019 Approved Budget
348-400 · Court Security	0.00	2,000.00
<b>Total Income</b>	<b>0.00</b>	<b>2,000.00</b>

Income	2017-2018 Approved Budget	2018-2019 Approved Budget
349-400 · Court Omni	2,500.00	800.00
<b>Total Income</b>	<b>2,500.00</b>	<b>800.00</b>

2018-2019 Approved Budget  
Sinking Fund and Streets Roads

**Streets & Roads**

Income	2017-2018 Approved Budget	2018-2019 Approved Budget
310-500 · Sales Tax (Streets & Roads)	36,000.00	40,000.00
<b>Total Income</b>	<b>36,000.00</b>	<b>40,000.00</b>
<b>Expense</b>		
472-500 · Streets & Roads	200,000.00	40,000.00
<b>Total Expense</b>	<b>200,000.00</b>	<b>40,000.00</b>
<b>Net Income</b>	<b>-164,000.00</b>	<b>0.00</b>

**Sinking Fund**

Income	2017-2018 Approved Budget	2018-2019 Approved Budget
300-600 · Tax Revenue Current I&S	46,907.80	75,029.96
<b>Total Income</b>	<b>46,907.80</b>	<b>75,029.96</b>
<b>Expense</b>		
265-100 · N/P Wells Fargo		1,685.16
435-100 · Interest Expense		19,000.00
160-100 · 2005 Bond Cert of Obligation	53,493.75	52,681.25
161-100 · 2005 Bond Cert of Obligation Interest	6,175.00	4,550.00
<b>Total Expense</b>	<b>59,668.75</b>	<b>77,916.41</b>
<b>Net Income</b>	<b>-12,760.95</b>	<b>-2,886.45</b>

**2018-2019 Approved Budget  
Water Sewer**

Income	2017-2018 Approved Budget	2018-2019 Approved Budget
301-100 · Water Revenue	246,000.00	246,000.00
301-200 · Sewer Revenue	127,000.00	127,000.00
301-300 · Garbage Revenue	46,740.00	46,740.00
302-100 · Connect Fee	3,000.00	2,000.00
303-100 · Meter Installation	3,000.00	2,000.00
303-200 · Sewer Tap	3,000.00	3,000.00
304-100 · Reconnect Fees	1,000.00	700.00
305-100 · Late Charge	12,000.00	10,000.00
306-100 · CREDIT CARD FEES RECIEVED	1,500.00	0.00
307-100 · Water Tap	4,800.00	4,800.00
308-100 · - Care Flight	4,200.00	4,200.00
309-100 · Prairieland Fee	8,000.00	8,000.00
315-100 · Return Check Fees Collected	100.00	100.00
316-100 · Interest Income Bank	50.00	0.00
399-100 · Misc	1,500.00	0.00
<b>Total Income</b>	<b>461,890.00</b>	<b>454,540.00</b>

**Expense**

401-100 · Advertising	100.00	1,000.00
403-100 · Backhoe Service	20,000.00	20,000.00
406-100 · Contract Services- Tank Service	0.00	0.00
406-300 · Contract Services - Garbage	28,200.00	31,000.00
408-100 · Careflight	4,200.00	4,200.00
410-100 · Equipment Calibration	200.00	200.00
412-100 · Fees - TCEQ	2,100.00	2,100.00
412-200 · Fees TCEQ Sewer		1,300.00
415-100 · Fuel - Vehicles	2,500.00	2,500.00
416-100 · Grounds Maintenance	500.00	2,000.00
430-100 · Insurance - Health	5,781.96	5,781.96
431-100 · Insurance - Liability	5,077.20	5,077.20
432-100 · Insurance Workers Comp	3,583.00	3,583.00
433-100 · Interst Expense Note	0.00	200.00
434-100 · Insurance Commercial / Auto	565.00	565.00
439-100 · Lab Testing Fees	5,000.00	8,500.00
440-100 · Maint & Repairs - Booster Pump	1,500.00	3,000.00
441-100 · Maint & Repairs - Chlorinator	3,000.00	3,000.00
442-100 · Maint & Repairs - Equipment	5,000.00	5,000.00
442-200 · Maint & Repairs Chlorinator SP	3,000.00	3,000.00
443-100 · Maint & Repairs - Generator	1,000.00	1,000.00
444-100 · Maint & Repairs - Utility Lines	5,000.00	8,000.00
445-100 · Maint & Repairs - Vehicles	5,000.00	3,000.00
446-200 · Maint & Repairs Sewer Plant	5,000.00	15,000.00

**2018-2019 Approved Budget  
Water Sewer**

447-200 · Maint & Repairs - Lift Stations	10,000.00	10,000.00
448-100 · Maint & Repairs Water Imp Grant	250,000.00	0.00
449-100 · Well Equipment Maintenance	30,000.00	30,000.00
450-100 · Meter Taps	1,500.00	1,500.00
450-200 · Sewer Taps	1,500.00	1,500.00
453-100 · Mis. Ask my Accountant	0.00	0.00
460-100 · Office Supplies	3,200.00	2,500.00
461-100 · Postage	2,500.00	2,000.00
462-100 · Prairieland Water Conservation	8,000.00	8,000.00
463-100 · RVS	1,400.00	1,400.00
465-100 · Professional Fees	1,000.00	10,000.00
466-100 · Supplies - Chemicals	6,000.00	5,000.00
468-100 · Tools & Supplies	2,500.00	2,500.00
470-100 · Travel Schools Dues	1,200.00	1,200.00
476-100 · Utilities - Electricity W & S	30,000.00	60,000.00
478-100 · Utilities - Telcom System	700.00	700.00
480-200 · Utilities Waste Disposal	10,000.00	8,000.00
501-100 · Salaries FT Water/Sewer	27,067.11	24,960.00
502-100 · Salaries - PT Water / Sewer	10,000.00	15,600.00
503-100 · Salaries - Overtime	1,000.00	2,000.00
504-100 · Salaries Vacation Water	0.00	500.00
505-100 · Retirement Expense - Water	1,144.94	1,055.81
506-100 · Water Sick	0.00	500.00
510-100 · FICA -payroll Tax Exp Water/Sew	2,835.63	2,835.63
511-100 · PR Tax -TEC State Unemployment	850.84	850.84
512-100 · Contract Services	30,000.00	30,000.00
350-100 · Transfer to City		99,600.00
<b>Total Expense</b>	<b>538,705.68</b>	<b>451,209.44</b>
<b>Net Income</b>	<b>(76,815.68)</b>	<b>3,330.56</b>