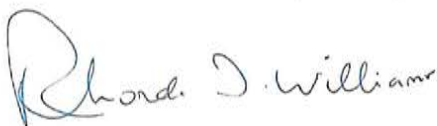


**CITY OF BLUE RIDGE
REGULAR SESSION AGENDA
August 6, 2019, 7:00 P.M.
Blue Ridge Community Center
200 W. Tilton Street**

THE BLUE RIDGE CITY COUNCIL WILL MEET IN REGULAR SESSION AT 7:00 P.M. ON TUESDAY, AUGUST 6, 2019, AT THE BLUE RIDGE COMMUNITY CENTER, LOCATED AT 200 W. TILTON, BLUE RIDGE, TEXAS WITH THE FOLLOWING ITEMS ON THE AGENDA FOR CONSIDERATION AND/OR ACTION.

1. Call to order, Roll Call
2. Prayer and Pledges of Allegiance
3. Consent Agenda (All matters listed under the Consent Agenda for discussion and possible actions are considered to be routine by the City Council and require little or no deliberation. There will not be a separate discussion of these items and the Consent Agenda items will be enacted by one vote. If a Council Member expresses a desire to discuss a matter listed on the Consent Agenda, the item will be considered separately).
 - a) Discuss, approve or disapprove the minutes from Special Sessions held on July 9, 2019
 - b) Public Works Update;
 - c) City Financial Report;
 - d) Fire Department Report;
 - e) Animal Control Report; and
 - f) Collin County Calls for Service
4. Presentation by Dawn Dickey for a concept plan regarding a proposed tiny home community, park and retail center located at the North West corner of FM 545, adjacent to City Limits, to be annexed
5. Presentation by Tom Pierson with Texas VoIP (Voice Over Internet Protocol), regarding Information Technology and on- line security for the City of Blue Ridge
6. First Public Hearing to receive public comment on the Proposed 2019 Property Tax Rate for the City of Blue Ridge
7. Budget Workshop for Fiscal Year 2019-2020.
8. Citizen Participation - The public is invited to address the City Council on any topic. However, the City Council is unable to discuss or take action on any topic not listed on this agenda. There is a time limit for each speaker of three (3) minutes. Prior to the meeting, persons wishing to address the City Council must sign in with the City Secretary or designee prior to the meeting. When called upon, the person should state his or her name and address for the record, and if speaking for an organization or other group, identify the group represented. All remarks are to be addressed to the City Council as a whole and not to individual members. The presiding officer shall determine whether, or in what manner, if any response will be provided.
9. Adjournment.

Certified this the 2nd day of August, 2019.

Rhonda J. Williams

Rhonda Williams
Mayor, City of Blue Ridge

The City Council reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any matters listed on the agenda, as authorized by the Texas Government Code including, Sections: 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), 551.087 (Economic Development), 418.183 (Deliberations about Homeland Security Issues) and as authorized by the Texas Tax Code including, but not limited to, Section 321.3022 (Sales Tax Information)

This facility is wheelchair accessible. Request for accommodations or sign interpretative services must be made 48 hours prior to this meeting. Please contact the city secretary's office at 972-752-5791 for further information.

I, the undersigned authority, do hereby certify that this notice was posted in the regular posting place of the City Hall building for Blue Ridge, Texas, in a place and manner convenient and readily accessible to the general public at all times, and said Notice was posted August 2, 2019 by 5:00P.M. and remained so posted continuously at least 72 hours proceeding the scheduled time of said meeting.



Edie Sims, City Secretary



CITY OF BLUE RIDGE
CITY COUNCIL MINUTES
JULY 9, 2019

THE BLUE RIDGE CITY COUNCIL MET IN SPECIAL SESSION AT 7:00 P.M. ON TUESDAY, JULY 9, 2019 AT THE BLUE RIDGE COMMUNITY CENTER, LOCATED AT 200 W. TILTON, BLUE RIDGE, TEXAS 75424 AT 7:00 P.M. WITH THE FOLLOWING ITEMS ON THE AGENDA FOR CONSIDERATION AND/OR ACTION.

1. Mayor Williams called the meeting to order at 7:00 p.m. and called roll with the following members present, Mayor Rhonda Williams, Christina Porath, Keith Chitwood, Amber Wood and Gerald Young. Kevin Bell was absent.
2. First Public Hearing to receive comments for a request to replat a Final Plat known as Harris / Day, an addition located at 6781 State Highway 78 N, Farmersville, TX, also known as Abstract A0556, Joseph Mathews Survey, Tract 87, Sheet 1 containing 6.4020 acres, to be subdivided into two tracts, lot one being 2.007 acres and the remaining tract containing 4.395 acres, which is located within the City of Blue Ridge's Extra Territorial Jurisdiction
Mayor Williams opened the Public Hearing at 7:01pm and asked those FOR the replat to come forward. No one was present for the replat. Mayor Williams then asked those OPPOSING the replat to come forward. With no one coming forward, Mayor Williams closed the Public Hearing at 7:01pm.
17. Adjournment. Amber Wood motioned to adjourn with Christina Porath seconding the motion. Council adjourned at 7:01pm.

APPROVED:

ATTEST:

Rhonda Williams, Mayor

Edie Sims, City Secretary

CITY OF BLUE RIDGE
CITY COUNCIL MINUTES
JULY 9, 2019

THE BLUE RIDGE CITY COUNCIL MET IN REGULAR SESSION AT 7:00 P.M. ON TUESDAY, JULY 9, 2019 AT THE BLUE RIDGE COMMUNITY CENTER, LOCATED AT 200 W. TILTON, BLUE RIDGE, TEXAS 75424 AT 7:00 P.M. WITH THE FOLLOWING ITEMS ON THE AGENDA FOR CONSIDERATION AND/OR ACTION.

1. Mayor Williams called the meeting to order at 7:02 p.m. and called roll with the following members present, Mayor Rhonda Williams, Christina Porath, Keith Chitwood, Amber Wood and Gerald Young. Kevin Bell was absent.
2. City Secretary Edie Sims offered the prayer and lead the Pledge of Allegiance to the American and Texas Flags.
3. Consent Agenda: a) Discuss, approve or disapprove the minutes from Regular Session held on June 4, 2019 and Special Sessions held on June 25, 2019; b) Public Works Update; c) City Financial Report; d) Fire Department Report; e) Animal Control Report; and f) Collin County Calls for Service

Mayor Williams noted the City did not receive the Collin County Calls for Service. Amber Wood motioned to approve items on the Consent Agenda with Gerald Young seconding the motion. Motion carried unanimously.

4. Second Public Hearing to receive public comments, discuss and act upon a request to replat a Final Plat known as Harris / Day, an addition located at 6781 State Highway 78 N, Farmersville, TX, also known as Abstract A0556, Joseph Mathews Survey, Tract 87, Sheet 1 containing 6.4020 acres, to be subdivided into two tracts, lot one being 2.007 acres and the remaining tract containing 4.395 acres, which is located within the City of Blue Ridge's Extra Territorial Jurisdiction

Mayor Williams opened the Public Hearing at 7:05pm and asked those FOR the replat to come forward. With no one coming forward, Mayor Williams then asked those OPPOSING the replat to come forward. With no one coming forward, Mayor Williams closed the Public Hearing at 7:05pm.

Gerald Young motioned to approve the plat as presented with Amber Wood seconding the motion. Motion carried unanimously.

5. Consider, discuss and act upon closing the square on September 14, 2019 from 6am to 10:30am for the Emmitt Smith Gran Fondo bicycle race for a rest stop

Nate Goodell, representing the Emmitt Smith Gran Fondo event, came before the Council stating this year will be the first time coming to Blue Ridge for this event. The event will start at South Fork Ranch and making a 94-mile trek. After visiting the area, the Blue Ridge square is perfect for a rest stop. This will allow bikers to drop in, take a moment to get hydrated and rest, then on their way. With the different styles of traveling lengths, there may be a maximum of 600 bicyclers stopping in Blue Ridge, but not all at one time. Mr. Goodell stated he feels only one side of the square would be needed to be closed and the other side by Cattleman's be remained open. The Gran Fondo is a fully self-served event where all needs are fully supplied. This is an excellent opportunity to have Blue Ridge highlighted as bikers come thru our town. The setup will occur at 6am and break down at 10:30am. Mr. Goodell thanked

Council for allowing this opportunity. Amber Wood motioned to close the south side of the square on September 14, 2019 with Christina Porath seconding the motion. Motion carried unanimously.

6. Consider, discuss and act upon an amendment to the contract with Birkhoff, Hendricks and Carter for the Ridgeway Drive Roadway and Water Line Replacement Project

The amendment proposed is to offset the cost from the Change Order regarding the type of surface for Ridgeway. Council approved Change Order #3 to utilize Type D surface course and in doing so, the engineering firm agreed to lower their contract cost to offset the higher cost for the asphalt. Amber Wood motioned to approve the contract amendment as presented with Keith Chitwood seconding the motion. Motion carried unanimously.

7. Budget Workshop

Council was given the planning calendar for the budget process. A preliminary budget will be presented at the next Council meeting.

8. EXECUTIVE SESSION – In accordance with Texas Government Code, Section 551.001, et seq., the City Council will recess into Executive Session (closed meeting) to discuss the following: a) §

11. Update regarding traffic flow on North Church Street

City Secretary Edie Sims stated she spoke with Blue Ridge ISD Superintendent Matt Kendall regarding the traffic flow on North Church Street. Since a bond was recently passed to build a new school, Mr. Kendall requested the current traffic flow remain until such time the traffic flow should be changed to accommodate traffic after the new school construction has been completed. Ms. Sims also stated there are currently no sidewalks within the City or near the school for the children to walk without being in the streets. Therefore, pedestrians will be utilizing the streets and needs to be highly considered. Christina Porath motioned to keep the current traffic flow until final construction decisions regulate otherwise with Amber Wood seconding the motion. Motion carried unanimously.

12. Consider, discuss and act upon a Community-Wide roadside trash pickup day inside the City Limits

Per a conversation with Blue Ridge ISD Superintendent Matt Kendall, it would be most advantageous for the adults of the community to set the example for our youth regarding community pride. If a Community-Wide roadside trash pickup day could be orchestrated, this would be most beneficial and allow the youth to take on a portion/sections of streets on their own. This is a follow up to a previous Council discussion to help keep our City clean. No action taken by Council.

13. Citizen Participation. No one spoke during Citizen Participation.

14. Discussion of placing items on future agendas.

No one requested any item(s) to be placed on a future agenda.

15. Adjournment. Christina Porath motioned to adjourn with Gerald Young seconding the motion. Council adjourned at 7:35pm.

APPROVED:

Rhonda Williams, Mayor

ATTEST:

Edie Sims, City Secretary

DRAFT

July 2019 Public Works Updates

1. Water leak 220 S. Bus 78
2. Tree trims on Scott and Pruett
3. Trimmed trees back at well 2
4. Put sand and grass seed in yard at 220 S. Bus 78 – water leak fixed
5. Road work on Scott
6. Sprayed for weeds on Worley, Roby
7. water leak at sewer plant
8. Spread brush pile out at the lot so Collin Co work detail can chip.
9. Water leak at 1142 W. Bus 78
10. Replaced stop sign and pole at Oak and Pecan
11. Trees trimmed at school, W. Church, Dunn, Richardson, W. Davis and W. Lamm
12. New NO TRUCK signs on Ridgeway
13. New 20 MPH on N. Morrow
14. Sewer back up in front of Fire Dept.
15. Potholes on Davis, Dunn, Richardson, N. Church, E. Lamm
16. Cleaned out old parts room.
17. Buried large brush pile at lot.
18. Potholes at Hilltop, High Ridge

JULY 2019 WORK ORDERS

	A	B	C	D	E
	DATE	W/O	ADDRESS	NOTES	COMPLETED
1	06/27/19	4897	212 N.Morrow	meter read and pick up 2 trash totes	7/5/2019
2	07/02/19	4898	302 W. Benjamin	turn water on, meter read, deliver 1 trash tote	7/2/2019
3	07/02/19	4899	106 E. Lamm	deliver trash tote	7/2/2019
4	07/15/19	4900	311 N Church St	meter reading	7/5/2019
5	07/05/19	4901	11085 CR 504	delivered additional trash tote	7/5/2019
6	07/09/19	4902	307 Willow	sewer clean out broke	7/12/2019
7	07/09/19	4903	309 N. Church	D/O 1 trash tote and then p/u up on 7/12	7/11/2019
8	07/09/19	4904	120 S. Morrow	deliver trash tote	7/9/2019
9	07/09/19	4905	200 . Church	turn water on, meter read	7/10/2019
10	07/10/19	4906	917 N.Bus 78	meter read, turned water off and locked and p/u tote	7/12/2019
11	07/10/19	4907	313 N.Church St	meter read	7/10/2019
12	07/11/19	4908	200 N.Church St	delivered 1 trash tote	7/11/2019
13	07/11/19	4909	212 N. Main St	deliver additional trash tote	7/11/2019
14	07/12/19	4910	204 Bratcher St.	turn water on, meter read, deliver 1 trash tote	7/11/2019
15	07/16/19	4911	100 Pecan	stop sign down at end of Pecan - replaced	7/24/2019
16	07/18/19	4912	204 S. Church	mark water and sewer lines	7/18/2019
17	07/18/19	4913	101B Harmon Cir	deliver 1 trash tote until 7/26/19	7/26/2019
18	07/23/19	4914	103 E. Heap	deliver trash tote because trash was not picked up	7/23/2019
19	07/23/19	4915	404 W. FM 545	mark water and sewer lines	7/23/2019
20	07/26/19	4916	211 E. Pritchard	turn water off and lock and re-read meter	7/26/2019
21	07/26/19	4917	City Park	tighten swing brackets	7/26/2019
22	07/26/19	4918	N. Morrow	***PENDING*** - install 20 mph signs	
23	07/26/19	4919	104 Harmon Cir	wasps at meter	7/29/2019
24	07/26/19	4920	114 S. Bus 78	black widow at meter	7/29/2019
25	07/29/19	4921	204 Hilltop	pick up old trash tote	7/30/2019
26	07/30/19	4922	300 W. Davis	turn water off and lock and re-read meter	7/30/2019
27	07/30/19	4923	917 N.Bus 78	turn water on and meter reading	7/30/2019
28	07/30/19	4924	115 B Harmon Cir	re-read meter, p/u trash tote	7/30/2019
29	07/31/19	4925	230 Pritchard	turn water off, re-read meter, p/u trash	8/1/2019
30	07/31/19	4926	101B Harmon Cir	deliver trash tote	7/31/2019
31	07/30/19	4927	300 W. Davis	turn water back on after being shut-off	7/30/2019

JULY 2019 WORK ORDERS

	A	B	C	D	E
33	07/31/19	4928	507 S. Bus 78	turn water off, re-read meter, p/u trash	7/31/2019



Favorite Accounts

Account Nickname	Current	Available
4A INDUSTRIAL DEVELOPMENT	104,743.86	105,643.86
4B COMMUNITY DEVELOPMENT	171,928.63	171,928.63
RESERVE REVENUE ACCOUNT	10,504.60	10,504.60
LIBRARY & LEARNING CENTER FUND	5,939.08	5,939.08
ROAD CONSTRUCTION	.00	.00
GENERAL TAX	82,573.45	79,801.00
REVENUE	111,046.66	113,139.17
DEPOSIT	57,234.77	57,234.77
INTEREST & SINKING BOND	.00	.00
GENERAL PAYROLL ACCT	.00	.00
REVENUE PAYROLL ACCT	.00	.00
USDA	43,808.18	43,808.18
ENCUMBERED REV	23,918.86	23,925.93
STREET IMPROVEMENTS-CO	449,799.19	449,799.19
- Show favorite accounts only -		

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08/02/19
Accrual Basis

City of Blue Ridge General Fund Profit & Loss Budget vs. Actual October 2018 through September 2019

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4510 · Court Income	253.00	0.00	253.00	100.0%
4515 · Copies & Faxes	118.00	200.00	-82.00	59.0%
4520 · Donation	1,000.00			
4521 · Open Records	0.00	0.00	0.00	0.0%
4522 · Notary	0.00	0.00	0.00	0.0%
4525 · Franchise Tax Income	40,598.95	42,000.00	-1,401.05	96.7%
4570 · Permit & Inspection Fees	8,281.44	35,000.00	-26,718.56	23.7%
4571 · Replat/Rezone Fees	1,758.50	4,350.00	-2,591.50	40.4%
4580 · Sales Tax Income	86,077.07	200,000.00	-113,922.93	43.0%
4600 · Property Tax Income	277,684.90	276,534.00	1,150.90	100.4%
4899 · Misc Income	1,175.96	0.00	1,175.96	100.0%
4900 · Payroll from Revenue Account	0.00	119,872.93	-119,872.93	0.0%
Total Income	416,947.82	677,956.93	-261,009.11	61.5%
Gross Profit	416,947.82	677,956.93	-261,009.11	61.5%
Expense				
5100 · Advertising	0.00	0.00	0.00	0.0%
5110 · Ambulance Service	6,972.60	12,000.00	-5,027.40	58.1%
5130 · Animal Control Services	5,940.00	14,000.00	-8,060.00	42.4%
5140 · Bank Fees	138.69	0.00	138.69	100.0%
5150 · Codification	3,100.00	9,000.00	-5,900.00	34.4%
5160 · Contract Labor				
5161 · Code Enforcement	2,455.90	10,925.00	-8,469.10	22.5%
5160 · Contract Labor - Other	0.00	30,000.00	-30,000.00	0.0%
Total 5160 · Contract Labor	2,455.90	40,925.00	-38,469.10	6.0%
5170 · Copies	0.00	0.00	0.00	0.0%
5180 · Council & Mayor Expense	116.53	500.00	-383.47	23.3%
5210 · Election Expense	75.00	75.00	0.00	100.0%
5230 · Fuel Expense - General	3,403.59	6,250.00	-2,846.41	54.5%
5231 · Fuel Expense - Fire Dept	2,447.06	3,500.00	-1,052.94	69.9%
5236 · Court Expense	0.00	3,600.00	-3,600.00	0.0%
5237 · Court - Petty Cash	0.00	200.00	-200.00	0.0%
5238 · Court Payroll	800.00	3,600.00	-2,800.00	22.2%
5250 · Inspection Expense	5,736.05	7,000.00	-1,263.95	81.9%
5260 · Insurance -Liab/Comp/Prop	17,208.75	11,928.00	5,280.75	144.3%
5261 · Insurance - Fire Dept	9,677.25	14,382.00	-4,704.75	67.3%
5270 · Janitorial General	1,051.09	1,200.00	-148.91	87.6%
5300 · Legal & Professional Fees				
5301 · Legal Notices/Publications	1,351.10	3,500.00	-2,148.90	38.6%
5300 · Legal & Professional Fees - Other	17,563.80	25,000.00	-7,436.20	70.3%

City of Blue Ridge General Fund
Profit & Loss Budget vs. Actual
October 2018 through September 2019

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
Total 5300 - Legal & Professional Fees	18,914.90	28,500.00	-9,585.10	66.4%
5305 - Storage Unit Rent	660.00	660.00	0.00	100.0%
5310 - Maint. & Repair Equipment	8,526.39	7,000.00	1,526.39	121.8%
5315 - Bldg Maintenance & Repair	4,008.39	3,000.00	1,008.39	133.6%
5320 - Maint. & Repair Office Equ	0.00	3,000.00	-3,000.00	0.0%
5321 - Vehicle Maintenance & Repair	1,724.23	5,000.00	-3,275.77	34.5%
5325 - Miscellaneous Expense	3,225.92	5,000.00	-1,774.08	64.5%
5330 - Mowing Expense	884.39	2,500.00	-1,615.61	35.4%
5340 - Office Supplies				
5341 - Office Equipment	4,989.83	6,447.00	-1,457.17	77.4%
5342 - Office Expense - Cty & P. Works	207.21	0.00	207.21	100.0%
5340 - Office Supplies - Other	1,050.65	1,200.00	-149.35	87.6%
Total 5340 - Office Supplies	6,247.69	7,647.00	-1,399.31	81.7%
5350 - Parts & Equipment Expense	2,639.16	2,000.00	639.16	132.0%
5361 - Property Tax Expense	1,844.25	8,000.00	-6,155.75	23.1%
5370 - Payroll Expenses				
5370.1 - Emp Life	-1.20			
5370.2 - EMP AD&D	-14.88			
5372 - Health Insurance - TML				
5372.0 - Health Insurance - Company	-2,282.25	0.00	-2,282.25	100.0%
5372 - Health Insurance - TML - Other	4,882.68	0.00	4,882.68	100.0%
Total 5372 - Health Insurance - TML	2,600.43	0.00	2,600.43	100.0%
5373 - Longevity Pay	0.00	0.00	0.00	0.0%
5374 - Medicare Expenses	1,284.99	0.00	1,284.99	100.0%
5375 - TMRS	1,774.24	0.00	1,774.24	100.0%
5376 - SS Expenses	5,494.43	0.00	5,494.43	100.0%
5377 - TWC Expenses	135.47	0.00	135.47	100.0%
5379 - Wages				
5393 - Payroll Other	0.00	0.00	0.00	0.0%
5379 - Wages - Other	78,694.74	0.00	78,694.74	100.0%
Total 5379 - Wages	78,694.74	0.00	78,694.74	100.0%
5370 - Payroll Expenses - Other	5,042.45	226,596.93	-221,554.48	2.2%
Total 5370 - Payroll Expenses	95,010.67	226,596.93	-131,586.26	41.9%
5378 - Group Term Life	-11.52	0.00	-11.52	100.0%
5380 - Postage, Freight & Shipping	922.28	1,500.00	-577.72	61.5%
5385 - Mortgage	0.00	0.00	0.00	0.0%
5390 - Filing Fees	370.65	1,500.00	-1,129.35	24.7%
5399 - Petty Cash	0.00	200.00	-200.00	0.0%
5450 - Returned Checks	0.00	200.00	-200.00	0.0%
5500 - Road Construction				
5501 - Pruett Street	0.00	0.00	0.00	0.0%

**City of Blue Ridge General Fund
Profit & Loss Budget vs. Actual
October 2018 through September 2019**

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
5502 · Street Projects	32,328.50	100,000.00	-67,671.50	32.3%
5500 · Road Construction - Other	10,811.74	0.00	10,811.74	100.0%
Total 5500 · Road Construction	43,140.24	100,000.00	-56,859.76	43.1%
5512 · Vehicle Purchase	0.00	0.00	0.00	0.0%
5530 · Seminars - Training Courses	0.00	1,000.00	-1,000.00	0.0%
5535 · Special Project	321.79	2,000.00	-1,678.21	16.1%
5540 · Subscriptions, Dues & Permits	1,749.31	1,100.00	649.31	159.0%
5700 · Trash	1,795.00	7,500.00	-5,705.00	23.9%
5710 · Travel/Mileage	0.00	1,000.00	-1,000.00	0.0%
5715 · Computer	1,352.00	2,000.00	-648.00	67.6%
5716 · Consulting Fees	2,371.74	500.00	1,871.74	474.3%
Total 5715 · Computer	3,723.74	2,500.00	1,223.74	148.9%
5720 · Utilities				
5721 · Electric Services	22,778.72	26,000.00	-3,221.28	87.6%
5723 · Mobile -Mayor/Public Wrks/BRVFD	0.00	0.00	0.00	0.0%
5724 · Natural Gas Services	572.50	650.00	-77.50	88.1%
5726 · Telephone Services General	3,550.33	4,800.00	-1,249.67	74.0%
Total 5720 · Utilities	26,901.55	31,450.00	-4,548.45	85.5%
5750 · Uniforms	487.03			
5900 · Debt Service-Principal				
5901 · Loan - Equipment	4,447.44	6,500.00	-2,052.56	68.4%
5902 · ANB Loan - City Hall Principal	0.00	0.00	0.00	0.0%
5903 · Certificate of Obligation	52,986.90	54,133.00	-1,146.10	97.9%
5900 · Debt Service-Principal - Other	0.00	0.00	0.00	0.0%
Total 5900 · Debt Service-Principal	57,434.34	60,633.00	-3,198.66	94.7%
5930 · Debt Service-Interest	0.00	0.00	0.00	0.0%
5950 · Capital Outlay	0.00	318.75	-318.75	0.0%
Total Expense	339,642.91	637,965.68	-298,322.77	53.2%
Net Ordinary Income	77,304.91	39,991.25	37,313.66	193.3%
Other Income/Expense				
Other Income				
4210 · Earned Interest	54.59	0.00	54.59	100.0%
4998 · Other Financing Sources	0.00	0.00	0.00	0.0%
4999 · Transfer from Other Funds	0.00	0.00	0.00	0.0%
Total Other Income	54.59	0.00	54.59	100.0%
Other Expense				

3:26 PM

08/02/19

Accrual Basis

City of Blue Ridge General Fund
Profit & Loss Budget vs. Actual
October 2018 through September 2019

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
6999 - Transfer to Other Funds	28,546.28	0.00	28,546.28	100.0%
Total Other Expense	28,546.28	0.00	28,546.28	100.0%
Net Other Income	-28,491.69	0.00	-28,491.69	100.0%
Net Income	48,813.22	39,991.25	8,821.97	122.1%

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08/02/19

Accrual Basis

City of Blue Ridge Revenue

Profit & Loss Budget vs. Actual

October 2018 through September 2019

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4700 · Water Bill Income	154,360.87	235,000.00	-80,639.13	65.7%
4701 · Transfer Fee	0.00	130.00	-130.00	0.0%
4702 · Sewer Charges	72,025.12	105,750.00	-33,724.88	68.1%
4703 · Late Charges	13,923.46	8,500.00	5,423.46	163.8%
4704 · Trash Charges	61,291.60	82,305.00	-21,013.40	74.5%
4705 · Water Surcharge	2,859.50	4,200.00	-1,340.50	68.1%
4706 · NSF Fee	90.27	184.00	-93.73	49.1%
4707 · Conservation Fee Income	3,312.55	4,500.00	-1,187.45	73.6%
4708 · Reconnect Fees	4,128.00	3,600.00	528.00	114.7%
4709 · Credit Card Fees	4,117.75	3,700.00	417.75	111.3%
4711 · Sewer Tap Fee	1,550.00			
4750 · Water Deposit	6,692.11	12,000.00	-5,307.89	55.8%
4751 · Sales Tax - Trash	0.00	6,975.00	-6,975.00	0.0%
4752 · Water	575.53	3,100.00	-2,524.47	18.6%
4753 · Non Refund. Deposit Fee	1,655.00	8,500.00	-6,845.00	19.5%
4899 · Misc Income	74,234.07	22,502.09	51,731.98	329.9%
Total Income	400,815.83	500,946.09	-100,130.26	80.0%
Expense				
5100 · Advertising	0.00	0.00	0.00	0.0%
5140 · Bank Fees	113.69	225.00	-111.31	50.5%
5150 · Bond Payment	40,943.75	60,116.25	-19,172.50	68.1%
5151 · Interest Expense	0.00	0.00	0.00	0.0%
5152 · Penalties	0.00	0.00	0.00	0.0%
5160 · Contract Labor	4,033.20	0.00	0.00	0.0%
5190 · Depreciation Expense	0.00	0.00	0.00	0.0%
5229 · Finance Fee	4,275.47	3,700.00	575.47	115.6%
5230 · Fuel Expense	4,113.22	4,500.00	-386.78	91.4%
5270 · Janitorial	442.27	200.00	242.27	221.1%
5300 · Legal & Professional Fees	4,007.47	11,000.00	-6,992.53	36.4%
5301 · Engineering Fees	6,842.97	25,000.00	-18,157.03	27.4%
5310 · Maint. & Repair Equipment	0.00	535.00	-535.00	0.0%
5320 · Maint. & Repair Office Equ	0.00	0.00	0.00	0.0%
5325 · Miscellaneous Expense	2,081.33	2,500.00	-418.67	83.3%
5340 · Office Supplies	488.22	500.00	-11.78	97.6%
5370 · Payroll Expenses				
5370.1 · Emp Life	22.56			
5370.2 · EMP AD&D	236.70			
5372 · Health Insurance - TML				
5372.0 · Health Insurance - Company	3,209.01			
5372 · Health Insurance - TML - Other	8,886.65	0.00	8,886.65	100.0%
Total 5372 · Health Insurance - TML	12,095.66	0.00	12,095.66	100.0%
5373 · Longevity Pay	0.00	0.00	0.00	0.0%

3:22 PM

08/02/19

Accrual Basis

City of Blue Ridge Revenue Profit & Loss Budget vs. Actual October 2018 through September 2019

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
5374 · Medicare Expenses	1,442.06	0.00	1,442.06	100.0%
5375 · TMRS	2,073.88	0.00	2,073.88	100.0%
5376 · SS Expenses	6,166.07	0.00	6,166.07	100.0%
5377 · TWC Expenses	68.84	0.00	68.84	100.0%
5379 · Wages	105,497.78	0.00	105,497.78	100.0%
5370 · Payroll Expenses - Other	119,016.96	119,872.93	-855.97	99.3%
Total 5370 · Payroll Expenses	246,620.51	119,872.93	126,747.58	205.7%
5378 · Uniforms	290.51	2,000.00	-1,709.49	14.5%
5380 · Postage, Freight & Shipping	1,498.05	2,400.00	-901.95	62.4%
5399 · Petty Cash	0.00	0.00	0.00	0.0%
5400 · Refund - Water Deposits	2,156.53	0.00	2,156.53	100.0%
5450 · Returned Checks	326.55	500.00	-173.45	65.3%
5510 · Sales Tax Expense (Trash)	5,665.03	6,975.00	-1,309.97	81.2%
5530 · Seminars - Training Courses	896.99	2,500.00	-1,603.01	35.9%
5540 · Subscriptions, Dues & Permits	3,075.16	5,000.00	-1,924.84	61.5%
5700 · Trash Pickup	55,707.10	82,305.00	-26,597.90	67.7%
5710 · Travel/Mileage	0.00	500.00	-500.00	0.0%
5715 · Computer	0.00	1,000.00	-1,000.00	0.0%
5720 · Utilities	22,507.78	31,000.00	-8,492.22	72.6%
5721 · Electric Services	0.00	0.00	0.00	0.0%
5723 · Mobile Phones	335.79	392.28	-56.49	85.6%
5725 · Pagers/2-Way Radios	2,257.80	3,817.63	-1,559.83	59.1%
5726 · Telephone Services	3,526.68			
5720 · Utilities - Other				
Total 5720 · Utilities	28,628.05	35,209.91	-6,581.86	81.3%
5800 · Water & Sewer				
5801 · W&S Maint & Repair	11,743.93	55,000.00	-43,256.07	21.4%
5802 · W&S Parts & Equipment	64,835.88	29,000.00	35,835.88	223.6%
5803 · W&S Testing/Samples	5,313.93	9,000.00	-3,686.07	59.0%
5804 · Vehicle Maint/Repairs	2,584.58	2,000.00	584.58	129.2%
5805 · Water & Sewer - Chemicals	9,342.98	6,000.00	3,342.98	155.7%
5809 · Water - Contract Labor	1,000.00	4,000.00	-3,000.00	25.0%
5809.1 · Sewer Contract Labor	0.00	0.00	0.00	0.0%
5811 · Water - Conservation	2,795.17	3,932.00	-1,136.83	71.1%
5813 · Water - Other	99.51			
5821 · Sewer - Other	628.00			
5800 · Water & Sewer - Other	0.00	6,000.00	-6,000.00	0.0%
Total 5800 · Water & Sewer	98,343.98	114,932.00	-16,588.02	85.6%
5810 · Water Bill Expense	1,418.68	7,500.00	-6,081.32	18.9%
5901 · Equipment Loan	11,929.92	12,500.00	-570.08	95.4%
5906 · ANB Vac Tron Principal	0.00	0.00	0.00	0.0%
5999 · Bad Debt Expense	3,442.76	3,500.00	-57.24	98.4%

3:22 PM

08/02/19

Accrual Basis

City of Blue Ridge Revenue
Profit & Loss Budget vs. Actual
October 2018 through September 2019

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
6690 • Reconciliation Discrepancies	-1,766.00			
Total Expense	525,575.41	504,971.09	20,604.32	104.1%
Net Ordinary Income	-124,759.58	-4,025.00	-120,734.58	3,099.6%
Other Income/Expense				
Other Income				
4210 • Earned Interest	151.29	0.00	151.29	100.0%
4999 • Transfer from Other Funds	-235.26	4,025.00	-4,260.26	-5.8%
Total Other Income	-83.97	4,025.00	-4,108.97	-2.1%
Other Expense				
6999 • Transfer to Other Funds	609.64			
Total Other Expense	609.64			
Net Other Income	-693.61	4,025.00	-4,718.61	-17.2%
Net Income	-125,453.19	0.00	-125,453.19	100.0%

Kenneth L. Maun
Tax Assessor Collector
Collin County
2300 Bloomdale Rd
P.O. Box 8046
McKinney, Texas 75070
972- 547-5020
Metro 424-1460 Ext.5020
Fax 972-547-5040

July 10, 2019

Mayor Rhonda Williams
City of Blue Ridge
200 S. Main
Blue Ridge, Texas 75424

Dear Mayor Williams,

Enclosed is the Monthly Collection Report for:
The City of Blue Ridge tax collections for the month were:

June 2019
\$4,459.10

Sincerely,



Kenneth L. Maun
Tax Assessor Collector

Attachment

cc: Edie Sims, City Secretary

KM:kb

Kenneth L. Maun
Tax Assessor/Collector
Collin County
P O Box 8046
McKinney Tx 75070

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Monthly Collection Status Report
June 2019

City of Blue Ridge #08

	Collections Month of June	Cumulative Total 10/1/18 thru 6/28/19	% of Collections
Current Tax Year Collections			
Base M&O	\$2,244.34	\$216,434.86	99.03%
Base I&S	546.25	\$52,680.77	
Late Rendition Penalty	0.00	\$236.35	
P&I M&O	291.82	\$2,152.98	
P&I I&S	71.04	\$520.87	
P&I I&S Bond			
Attorney Fee	19.78	\$97.88	
Subtotal	<u>\$3,173.23</u>	<u>\$272,123.71</u>	100.13%
Delinquent TaxYears Collections			
Base M&O	\$835.44	\$3,579.45	
Base I&S	10.29	\$14.33	
Late Rendition Penalty	0.00	\$0.00	
P&I M&O	452.93	\$1,296.31	
P&I I&S	6.99	\$10.00	
P&I I&S Bond			
Attorney Fee	195.85	\$683.67	
Subtotal	<u>\$1,501.50</u>	<u>\$5,583.76</u>	2.05%
Combined Current & Delinquent:			
Base M&O	\$3,079.78	\$220,014.31	
Base I&S	\$556.54	\$52,695.10	
Late Rendition Penalty	0.00	236.35	
P&I M&O	744.75	3,449.29	
P&I I&S	78.03	530.87	
P&I I&S Bond			
Attorney Fee	215.63	781.55	
Total Collections	<u>\$4,674.73</u>	<u>\$277,707.47</u>	102.19%
Original 2018 Tax Levy		<u>\$271,759.28</u>	100.00%

Kenneth L Maun
Tax Assessor/Collector
Collin County
P O Box 8046
McKinney Tx 75070

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Cumulative Comparative Collection Status Report
June 2019

City of Blue Ridge #08

	Collections thru June 2019		Collections thru June 2018	
	% Collections		% Collections	
Current Tax Year Collections				
Base M&O	\$269,115.63	99.03%	\$194,334.06	97.42%
Late Renditon Penalty	236.35		224.55	
P&I M&O	2,673.85		2,109.19	
Attorney Fee	97.88		45.90	
Subtotal	<u>\$272,123.71</u>	100.13%	<u>\$196,713.70</u>	98.61%
Delinquent Tax Years Collections				
Base M&O	\$3,593.78		\$3,188.25	
Late Renditon Penalty	0.00		0.33	
P&I M&O	1,306.31		1,176.71	
Attorney Fee	683.67		577.42	
	0.00		0.00	
Subtotal	<u>\$5,583.76</u>	2.05%	<u>\$4,942.71</u>	2.48%
Combined Current & Delinquent:				
Base M&O	\$272,709.41		\$197,522.31	
P&I M&O	3,980.16		3,285.90	
Late Rendition Penalty	236.35		224.88	
Attorney Fee	781.55		623.32	
	0.00			
Total Collections	<u>\$277,707.47</u>	102.19%	<u>\$201,656.41</u>	101.09%
Adjusted 2017 Tax Levy			<u>\$199,478.99</u>	100.00%
Original 2018 Tax Levy	<u>\$271,759.28</u>	100.00%		

Kenneth L. Maun
Tax Assessor/Collector
Collin County
P O Box 8046
McKinney Tx 75070

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Levy Outstanding Status Report
June 2019

City of Blue Ridge #08

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 5/31/19	\$9,671.07	\$6,602.16
Base M&O Collections	2,790.59	845.73
Supplement/Adjustments	-59.40	0.00
Write-off	0.00	0.00
Remaining Levy as of 6/28/19	<u>\$6,821.08</u>	<u>\$5,756.43</u>
Cumulative (From 10/01/18 thru 6/28/19)		
Original 2017 Tax Levy (as of 10/01/18)	\$271,759.28	\$9,862.92
Base M&O Collections	269,115.63	3,593.78
Supplement/Adjustments	4,177.43	-512.71
Write-off	0.00	0.00
Remaining Levy as of 6/28/19	<u>\$6,821.08</u>	<u>\$5,756.43</u>

Kenneth L. Maun
Tax Assessor/Collector
Collin County
P O Box 8046
McKinney Tx 75070

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Monthly Distribution Report
June 2019

City of Blue Ridge #08

	Distribution Month of June	Distribution 10/1/18 thru 6/28/19
Weekly Remittances:		
Week Ending 6/7/19	\$1,462.28	\$27,811.86
Week Ending 6/14/19	\$1,512.75	\$82,030.87
Week Ending 6/21/19	\$31.87	\$52,309.16
Week Ending 6/28/19	\$1,452.20	\$39,379.78
	\$0.00	\$75,382.43
Total Weekly Remittances	<u>\$4,459.10</u>	<u>\$276,914.10</u>
Overpayment from Prior Month	\$0.00	\$0.00
Manual Adjustment Refund	\$0.00	\$0.00
Commission Paid Delinquent Attorney	\$215.63	\$781.55
Entity Collection Fee	\$0.00	\$0.00
Judgement Interest	\$0.00	\$0.00
5% CAD Rendition Penalty	\$0.00	\$11.82
Total Disbursements	<u><u>\$4,674.73</u></u>	<u><u>\$277,707.47</u></u>
Carryover to Next Month	\$0.00	\$0.00



**PERDUE BRANDON
FIELDER COLLINS & MOTT LLP**
ATTORNEYS AT LAW

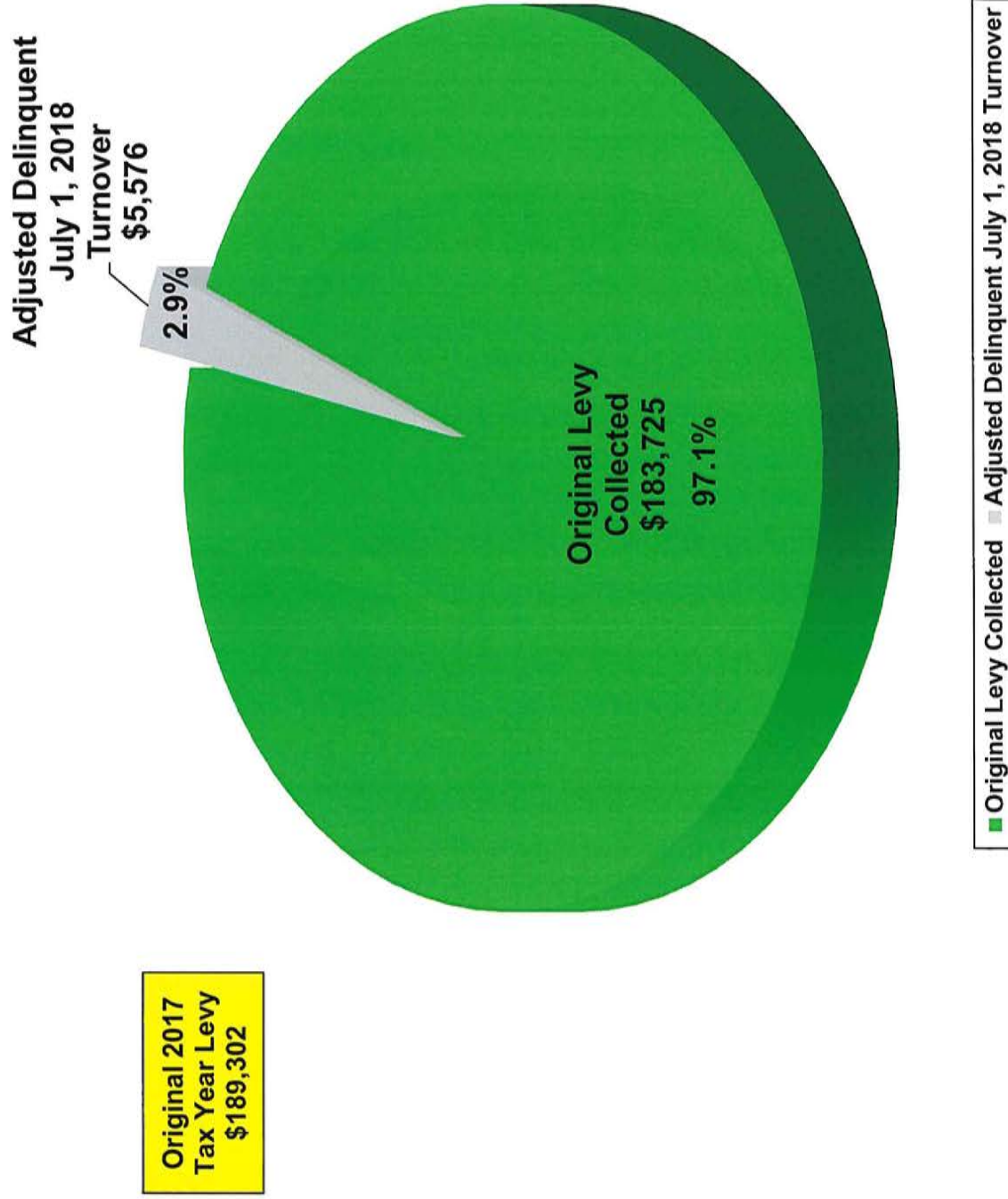


Delinquent Tax Collection Report to the City of Blue Ridge

July 2019

Submitted by: J. Douglas Burnside / David S. Crawford / Elena Fernandez / Erin Minett Hutto
500 E. Border Street * Suite 640 * Arlington * Texas * 76010 * (817) 461-3344
www.pbfcmlaw.com

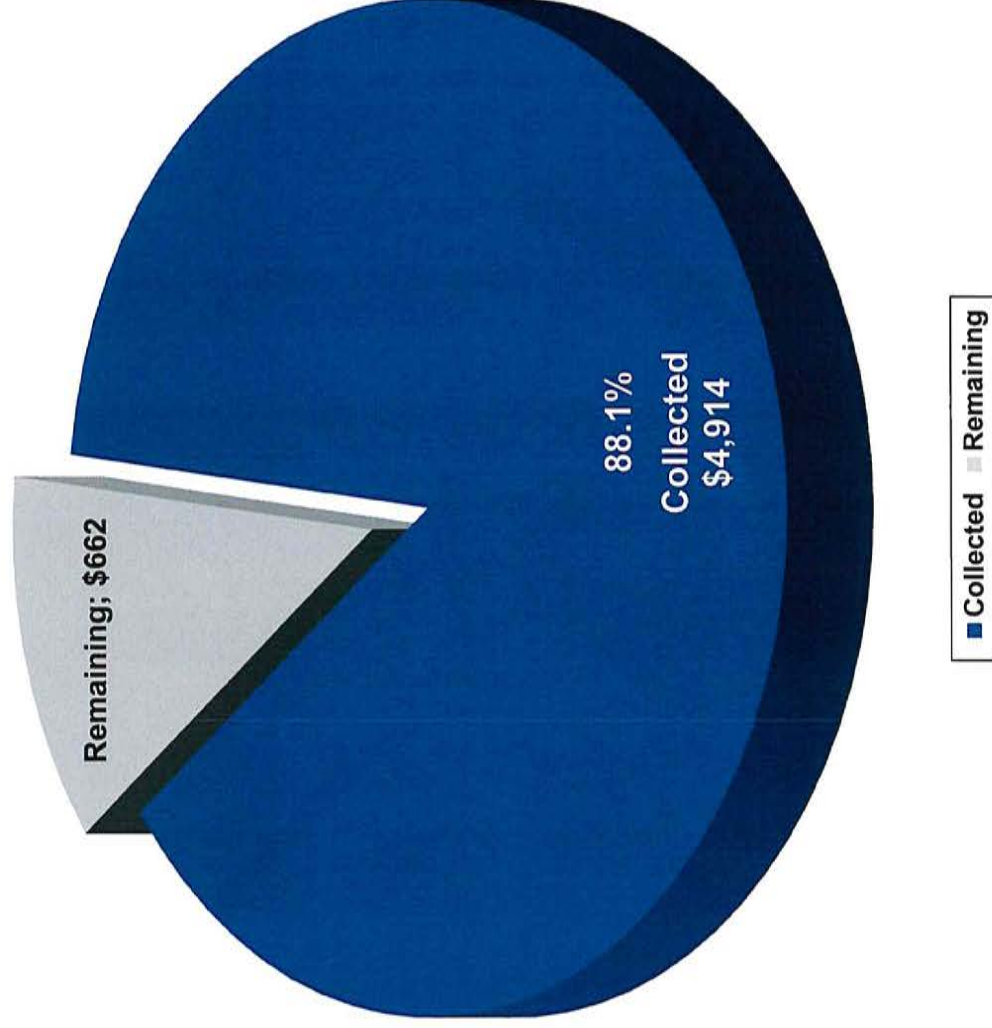
CITY OF BLUE RIDGE
2017 Tax Year Analysis



Source: Collin County Tax Office Reports.
Perdue, Brandon, Fielder, Collins & Mott, L.L.P.

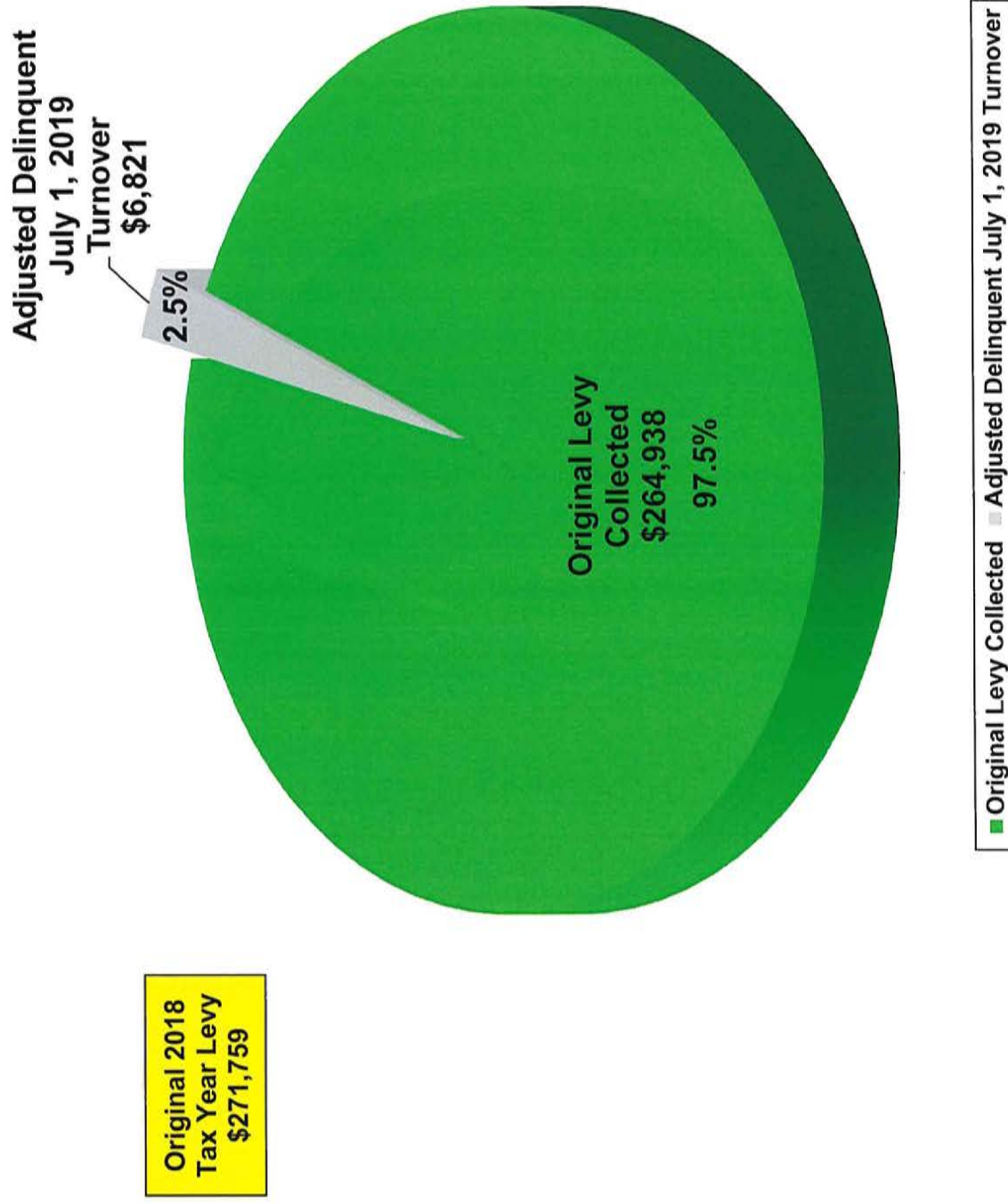
CITY OF BLUE RIDGE
Delinquent Tax Collections for the 2017 Tax Year
Collections from 7/1/18 thru 6/30/19

Adjusted
Delinquent
July 1, 2018
Turnover
\$5,576



Source: Collin County Tax Office Reports. Base Taxes Only - No Penalties or Interest Added. **Perdue, Brandon, Fielder, Collins & Mott, L.L.P.**

CITY OF BLUE RIDGE
2018 Tax Year Analysis



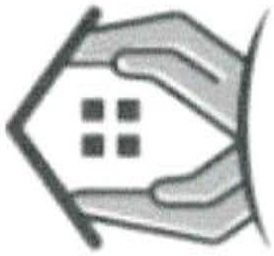
Source: Collin County Tax Office Reports.
Perdue, Brandon, Fielder, Collins & Mott, L.L.P.

All American Dogs, Inc.

City Of Blue Ridge Report

Jul 1, 2019 - Jul 31, 2019

Address	Notes	Code
Jul 25, 2019 1:43 PM 200 South Main St.	patrolled for strays	Animal Control
Jul 25, 2019 11:21 AM 207 oaks st	issued 2nd warning for animals at large	Animal Control
Jul 25, 2019 11:20 AM 501 scott rd	2nd warning issued for animal at large	Animal Control
Jul 20, 2019 12:12 PM 597 W WHITE	Emergency call. picked up a small dog from this address showing signs similar to rabies but could also be due to heat or distemper. picked up and transported to quarantine at main shelter	Animal Control
Jul 18, 2019 1:43 PM 200 South Main St.	patrolled for strays	Animal Control
Jul 11, 2019 1:43 PM 200 South Main St.	patrolled for strays	Animal Control
Jul 4, 2019 1:43 PM 200 South Main St.	patrolled for strays	Animal Control



A SiSu Tiny Home Park, Community & Retail center in Blue Ridge, TX

[.....]
| A master planned tiny home neighborhood :
[.....]



City of Blue Ridge Cybersecurity Assessment Overview

Conducted by D & P Digital Forensics LLC
DBA Texas Data and VoIP Security

TX DPS License # C04097401

2019 Tax Rate Calculation Worksheet

Date: 07/17/2019 03:28 PM

Taxing Units Other Than School Districts or Water Districts

City of Blue Ridge

972-752-5791

Taxing Unit Name

Phone (area code and number)

200 S. Main, Blue Ridge, TX 75424

<http://blueridgecity.com>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet.

This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Effective Tax Rate Activity	Amount/Rate
1. 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$46,445,113
2. 2018 tax ceilings. Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$46,445,113
4. 2018 total adopted tax rate.	\$0.594114/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB Values.	\$0
B. 2018 values resulting from final court decisions.	\$0
C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$46,445,113
7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0
8. 2018 taxable value lost because property first qualified for an exemption in 2019.	

NOTICE OF 2019 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF BLUE RIDGE

A tax rate of \$0.564995 per \$100 valuation has been proposed for adoption by the governing body of City of Blue Ridge. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of City of Blue Ridge proposes to use revenue attributable to the tax rate increase for the purpose of municipal operations.

PROPOSED TAX RATE	\$0.564995 per \$100
PRECEDING YEAR'S TAX RATE	\$0.594114 per \$100
EFFECTIVE TAX RATE	\$0.533952 per \$100
ROLLBACK TAX RATE	\$0.564995 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for City of Blue Ridge from the same properties in both the 2018 tax year and the 2019 tax year.

The rollback tax rate is the highest tax rate that City of Blue Ridge may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS
FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Kenneth L. Maun
Tax Assessor-Collector
2300 Bloomdale Road,
McKinney, TX 75071
972-547-5020
kmaun@collincountytx.gov
www.blueridgecity.com

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: August 6, 2019 at 7:00 PM at Blue Ridge Community Center, 200 W. Tilton, Blue Ridge, TX 75424.

Second Hearing: August 27, 2019 at 7:00 PM at Blue Ridge Community Center, 200 W. Tilton, Blue Ridge, TX 75424.

Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2018 market value:	\$25,142
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$22,000
C. Value loss. Add A and B. ⁵	\$47,142
9. 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
A. 2018 market value:	\$0
B. 2019 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁶	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$47,142
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$46,397,971
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$275,656
13. Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$857
14. Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0. ⁸	\$0
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$276,513
16. Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. ¹⁰	
A. Certified values:	\$53,785,318
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption : Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable	\$0

by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹	
E. Total 2019 value. Add A and B, then subtract C and D.	\$53,785,318
17. Total value of properties under protest or not included on certified appraisal roll. ¹²	
A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. ¹³	\$545,129
B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	\$0
C. Total value under protest or not certified: Add A and B.	\$545,129
18. 2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$54,330,447
20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21. Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2018, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$2,544,363
22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$2,544,363
23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$51,786,084
24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$0.533952/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	

¹Tex. Tax Code Section 26.012(14)

⁹Tex. Tax Code Section 26.012(13)

²Tex. Tax Code Section 26.012(14)

¹⁰Tex. Tax Code Section 26.012

³Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.03(c)

⁴Tex. Tax Code Section 26.012(15)

¹²Tex. Tax Code Section 26.01(c) and (d)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c)

¹⁴Tex. Tax Code Section 26.01(d)

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2018 maintenance and operations (M&O) tax rate.	\$0.477813/\$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	\$46,397,971
28. 2018 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$221,695
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$857
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$222,552

29. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$51,786,084
30. 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.429753/\$100
31. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.464133/\$100
32. Total 2019 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract amount paid from other resources. D. Adjusted debt. Subtract B and C from A.	\$54,799 \$0 \$0 \$54,799
33. Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$54,799
35. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2019 debt adjusted for collections. Divide Line 34 by Line 35	\$54,799
37. 2019 total taxable value. Enter the amount on Line 19.	\$54,330,447
38. 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.100862/\$100
39. 2019 rollback tax rate. Add Lines 31 and 38.	\$0.564995/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Activity	Amount/Rate
41. Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²² - or - Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
43. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$54,330,447
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$0/\$100
45. 2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	\$0.533952/\$100
46. 2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.533952/\$100
47. 2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	\$0.564995/\$100
48. 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$0.564995/\$100

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

²⁰Tex. Tax Code Section 26.041(d)

²¹Tex. Tax Code Section 26.041(i)

²²Tex. Tax Code Section 26.041(d)

²³Tex. Tax Code Section 26.04(c)

²⁴Tex. Tax Code Section 26.04(c)

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$54,330,447
51. Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$0/\$100
52. 2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$0.564995/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.533952
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.564995
Rollback tax rate adjusted for pollution control (Line 52)	\$0.564995

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here Karen Thier

Printed Name of Taxing Unit Representative

sign here

Karen Thier

Taxing Unit Representative

7/17/2019

Date

²⁵Tex. Tax Code Section 26.045(d)

²⁶Tex. Tax Code Section 26.045(i)

Sims Edie

From: Karen Thier <kthier@co.collin.tx.us>
Sent: Thursday, July 18, 2019 11:27 AM
To: Sims Edie
Cc: Jayna Dean
Subject: TAX RATE CALCULATION FOR CITY OF BLUE RIDGE
Attachments: 2019 Tax Rate Calculation Worksheet Blue Ridge City.pdf; TAX RATE NOTICE INFORMATION.xlsx

Edie,

Attached is the “**Tax Rate Calculation Worksheet**” for the City of Blue Ridge.

However, please note a message at the end of this email that I received from the software company that I use to calculate these tax rates. I am providing these values to you as a courtesy. Please be aware that there could be changes if the Comptroller’s Office makes additional changes to the calculation worksheets.

Please review the attached worksheet for accuracy and let me know if there are any corrections or changes.

The **Effective Tax Rate**, Line 24 of the worksheet, is **\$0.533952**.

The **Debt Tax Rate**, Line 38 of the worksheet, is **\$0.100862**.

The **Rollback Tax Rate**, Line 39 of the worksheet, is **\$0.564995**.

As soon as a proposed tax rate is determined, please complete the attached ‘**Tax Rate Notice Information**’ and return to me as soon as possible.

Please complete the section regarding the purpose of the tax rate increase. Your response will appear on the published “Notice of Proposed Property Tax Rate” exactly as it is typed on this document.

Once I receive the completed “**Tax Rate Notice Information**,” I will generate and email you the “**Notice of Proposed Property Tax Rate**” for your approval.

Upon your approval, I will submit the notice to the newspaper for publication.

The “**Notice of Proposed Property Tax Rate**” must be published in the newspaper at least 7 days prior to the first Public Hearing.

The McKinney Courier Gazette only publishes on Sundays.

To publish the notice on Sunday, July 28, the notice must be submitted to the newspaper by **noon on Thursday, July 25**.

Please let me know if you have any questions.

Thank you,
Karen

EMAIL FROM TRUTH-IN-TAXATION SOFTWARE COMPANY: *As you know, the 86th Session of the Texas Legislature has recently ended after making several substantial changes to the Truth-in-Taxation process, both for the current year and future years. The Texas Comptroller of Public Accounts’ has not yet released all of their 2019 Truth in Taxation Worksheets but we know that many entities are eager to get started with the Truth-in-Taxation process. To assist with*

this process an updated version of TNT2019 is now available on the internet. This second release includes changes required by HB3. Once the Comptroller releases finalizes this year's Truth-in-Taxation worksheets a final version of the software will be released for use in final calculations and publishing notices. Legal counsel should be consulted before using the early version of TNT2019 for planning purposes or publishing notices.

Karen Thier

Chief Deputy
Collin County
Tax Assessor Collector's Office
972-547-5042

CITY OF BLUE RIDGE

2019 PLANNING CALENDAR



April - May	Mailing of "Notices of Appraised Value" by Chief Appraiser.
April 30	The Chief Appraiser prepares and certifies to the Tax Assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
May 15	Deadline for submitting Appraisal Records to ARB.
July 20	Deadline for ARB to approve Appraisal Records.
July 25	Deadline for Chief Appraiser to certify Appraisal Rolls to each Taxing Unit.
Aug	Certification of anticipated collection rate by collector.
July 25 - Aug.	Calculation of Effective and Rollback Tax Rates.
July 25 - Aug.	Submission of Effective and Rollback Tax Rates to Governing Body from the Tax Office.
08/02/19	72 Hour Notice for Meeting (Open Meetings Notice).
08/06/19	Meeting of Governing Body to Discuss Tax Rates. If proposed tax rate will exceed the Rollback Rate or the Effective Tax Rate (whichever is lower), take record vote and schedule two Public Hearings.
08/25/19	Publish the "Notice of 2019 Property Tax Rates" by September 1. Notice must be published at least seven (7) days before first Public Hearing. Notice must also be posted on the municipality's website.
08/02/19	72 Hour Notice for First Public Hearing (Open Meetings Notice).
08/06/19	First Public Hearing At least 7 days after publication of "Notice of 2019 Property Tax Rates."
08/23/19	72 Hour Notice for Second Public Hearing (Open Meetings Notice).
08/27/19	Second Public Hearing May not be earlier than 3 days after first Public Hearing. Schedule and announce meeting to adopt tax rate three to fourteen (3 - 14) days from this date.
08/30/19	72 Hour Notice for Meeting at which Governing Body will Adopt Tax Rate (Open Meetings Notice).
09/03/19	Meeting to Adopt 2019 Tax Rate. Meeting to adopt must be <u>no later than September 17, 2019</u> . Schedule meeting three to fourteen (3 to 14) days <u>after</u> second Public Hearing.
Noon on September 18	Deadline to submit the Tax Rate Ordinance to the Collin County Tax Office.

Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day.

Advice of taxing unit legal counsel should be sought to determine how to fulfill the requirements of Section 140.010 Local Code (SB 1510).

Please provide a copy of the Ordinance adopting the 2019 Tax Rate to the Tax Office by
Noon on September 18, 2019.

City of Blue Ridge General Fund
Profit & Loss Budget vs. Actual
October 2018 through September 2019

	Actual Expense FY 2015-2016 Oct 1, '15 - Sep 30, '16	Actual Expense FY 2016-2017 Oct 1, '16 - Sep 30, '17	Actual Expense FY 2017-2018 Oct 1, '17 - July 13, '18	Oct '18 - Sep 19 as of 08/01/19	Budget	Proposed Budget
Ordinary Income/Expense						
Income						
4510 · Court Income	0.00	0.00	522.00	253.00	0.00	500.00
4515 · Copies & Faxes	502.69	330.00	177.00	118.00	200.00	100.00
4520 · Donation	0.00	0.00	720.00	1,000.00	0.00	-
4521 · Open Records	0.00	1.70	4.10	0.00	0.00	-
4522 · Notary	277.00	166.75	0.00	0.00	0.00	-
4525 · Franchise Tax Income	32,402.68	33,238.20	32,325.63	40,598.95	42,000.00	41,000.00
4565 · Mowing Income	0.00	0.00	0.00			
4570 · Permit & Inspection Fees	9,729.18	11,793.94	18,369.00	8,281.44	35,000.00	11,000.00
Replat/Rezone Fees				1,758.50	4,350.00	1,500.00
4580 · Sales Tax Income	85,018.58	96,422.62	160,709.74	86,077.07	200,000.00	175,000.00
4600 · Property Tax Income						
4610 · Penalties & Interest	0.00	0.00	0.00			
Total 4600 · Property Tax Income	170,815.93	184,184.59	201,021.84	277,684.90	276,534.00	305,982.00
4899 · Misc Income	9,765.11	7,762.84	20,101.25	1,175.96	0.00	-
Payroll from Revenue Acct				0.00	119,872.93	130,000.00
Total Income	308,511.17	333,900.64	433,950.56	416,947.82	677,956.93	665,082.00
Expense						
5100 · Advertising	959.27	100.00	0.00	0.00	0.00	-
5110 · Ambulance Service	14,611.93	12,031.79	8,467.35	6,972.60	12,000.00	12,000.00
5130 · Animal Control Services	11,000.00	12,747.20	8,675.17	5,940.00	14,000.00	9,000.00
5140 · Bank Fees	419.72	221.50	25.00	138.69	0.00	125.00
Codification				3,100.00	9,000.00	1,000.00
5160 · Contract Labor						
5161 · Code Enforcement	2,532.40	2,894.90	1,875.70	2,455.90	10,925.00	8,500.00
5160 · Contract Labor - Other	0.00	7,962.64	21.80	0.00	30,000.00	-
5170 · Copies	239.85	255.50	0.00	0.00	0.00	-
5180 · Council & Mayor Expense	131.85	358.85	93.32	116.53	500.00	1,000.00
5210 · Election Expense	-174.58	75.00	6,825.83	75.00	75.00	14,000.00

City of Blue Ridge General Fund
Profit & Loss Budget vs. Actual
October 2018 through September 2019

	Actual Expense FY 2015-2016 Oct 1, '15 - Sep 30, '16	Actual Expense FY 2016-2017 Oct 1, '16 - Sep 30, '17	Actual Expense FY 2017-2018 Oct 1, '17 - July 13, '18	Oct '18 - Sep 19 as of 08/01/19	Budget	Proposed Budget
Ordinary Income/Expense						
Income						
4510 · Court Income	0.00	0.00	522.00	253.00	0.00	500.00
4515 · Copies & Faxes	502.69	330.00	177.00	118.00	200.00	100.00
4520 · Donation	0.00	0.00	720.00	1,000.00	0.00	-
4521 · Open Records	0.00	1.70	4.10	0.00	0.00	-
4522 · Notary	277.00	166.75	0.00	0.00	0.00	-
4525 · Franchise Tax Income	32,402.68	33,238.20	32,325.63	40,598.95	42,000.00	41,000.00
4565 · Mowing Income	0.00	0.00	0.00			
4570 · Permit & Inspection Fees	9,729.18	11,793.94	18,369.00	8,281.44	35,000.00	11,000.00
Replat/Rezzone Fees				1,758.50	4,350.00	1,500.00
4580 · Sales Tax Income	85,018.58	96,422.62	160,709.74	86,077.07	200,000.00	175,000.00
4600 · Property Tax Income						
4610 · Penalties & Interest	0.00	0.00	0.00			
Total 4600 · Property Tax Income	170,815.93	184,184.59	201,021.84	277,684.90	276,534.00	305,982.00
4899 · Misc Income	9,765.11	7,762.84	20,101.25	1,175.96	0.00	-
Payroll from Revenue Acct				0.00	119,872.93	130,000.00
Total Income	308,511.17	333,900.64	433,950.56	416,947.82	677,956.93	665,082.00
Expense						
5100 · Advertising	959.27	100.00	0.00	0.00	0.00	-
5110 · Ambulance Service	14,611.93	12,031.79	8,467.35	6,972.60	12,000.00	12,000.00
5130 · Animal Control Services	11,000.00	12,747.20	8,675.17	5,940.00	14,000.00	9,000.00
5140 · Bank Fees	419.72	221.50	25.00	138.69	0.00	125.00
Codification				3,100.00	9,000.00	1,000.00
5160 · Contract Labor						
5161 · Code Enforcement	2,532.40	2,894.90	1,875.70	2,455.90	10,925.00	8,500.00
5160 · Contract Labor - Other	0.00	7,962.64	21.80	0.00	30,000.00	-
5170 · Copies	239.85	255.50	0.00	0.00	0.00	-
5180 · Council & Mayor Expense	131.85	358.85	93.32	116.53	500.00	1,000.00
5210 · Election Expense	-174.58	75.00	6,825.83	75.00	75.00	14,000.00

City of Blue Ridge General Fund
Profit & Loss Budget vs. Actual
October 2018 through September 2019

	Actual Expense FY 2015-2016	Actual Expense FY 2016-2017	Actual Expense FY 2017-2018	Oct '18 - Sep 19 as of 08/01/19	Budget	Proposed Budget
5230 • Fuel Expense - General	9,217.00	9,517.04	5,640.50	3,403.59	6,250.00	6,250.00
5236 • Court Expense	612.09	590.11	1,195.57	2,447.06	3,500.00	4,000.00
5237 • Court - Petty Cash		0.00	200.00	0.00	200.00	200.00
5238 • Court Payroll		1,000.00	3,000.00	800.00	3,600.00	6,000.00
5250 • Inspection Expense	8,992.68	2,417.47	5,781.15	5,736.05	7,000.00	7,000.00
5260 • Insurance -Liab/Comp/Prop	25,792.50	22,607.00	16,259.50	17,208.75	11,928.00	28,000.00
Insurance - Fire Dept				9,677.25	14,382.00	15,000.00
5270 • Janitorial General	672.64	1,089.72	1,033.05	1,051.09	1,200.00	1,200.00
5281 - Penalties	1,336.71			0.00	0.00	-
5300 • Legal & Professional Fees	19,661.72					
5301 • Legal Notices/Publications		1,087.52	408.00	1,351.10	3,500.00	3,500.00
5300 • Legal & Professional Fees - Other		22,954.51	11,042.66	17,563.80	25,000.00	18,000.00
5305 • Storage Unit Rent		0.00	660.00	660.00	660.00	660.00
5310 • Maint. & Repair Equipment	6,762.92	3,393.22	3,668.09	8,526.39	7,000.00	10,000.00
5315 • Bldg Maintenance & Repair		1,158.60	5,747.53	4,008.39	3,000.00	5,000.00
5320 • Maint. & Repair Office Equ	0.00	0.00	0.00	0.00	3,000.00	3,000.00
Total 5370 • Payroll Expenses	66,617.32	124,312.91	68,335.84	95,010.67	226,596.93	130,000.00
5380 • Postage, Freight & Shipping	174.87	791.95	704.44	922.28	1,500.00	1,600.00
5385 • Mortgage	459.41	0.00	908.58	0.00	0.00	-
5390 • Filing Fees	106.00	167.98	922.95	370.65	1,500.00	1,500.00
5399 • Petty Cash	300.00	0.00	0.00	0.00	200.00	200.00
5450 • Returned Checks	0.00	0.00	222.00	0.00	200.00	200.00
5500 • Road Construction						
5501 • Pruett Street	0.00	0.00	33,000.00	0.00	0.00	-
5502 • Street Projects	0.00	0.00	29,000.00	32,328.50	100,000.00	150,000.00
5500 • Road Construction - Other	19,206.51	37,177.46	36,960.64	10,811.74	0.00	25,000.00
5512 • Vehicle Purchase	6,429.16	40.00	0.00	0.00	0.00	-
5530 • Seminars - Training Courses	729.74	470.20	665.17	0.00	1,000.00	2,000.00
5535 • Special Project	3,095.43	3,209.89	1,665.31	321.79	2,000.00	2,500.00
5540 • Subscriptions, Dues & Permits	1,664.00	1,010.50	981.51	1,749.31	1,100.00	2,000.00
5700 • Trash				1,795.00	7,500.00	6,000.00

City of Blue Ridge General Fund
Profit & Loss Budget vs. Actual
October 2018 through September 2019

	Actual Expense FY 2015-2016	Actual Expense FY 2016-2017	Actual Expense FY 2017-2018	Oct '18 - Sep 19 as of 08/01/19	Budget	Proposed Budget
5700 · Trash - Other	7,739.75	6,305.48	3,956.68			
5710 · Travel/Mileage	823.59	278.53	882.20	0.00	1,000.00	1,500.00
5715 · Computer						
5716 · Consulting Fees	0.00	1,207.21	3,506.51	1,352.00	2,000.00	4,800.00
5715 · Computer - Other	4,390.95	5,373.72	519.26			
5720 · Utilities						
5721 · Electric Services	26,045.80	24,033.06	22,769.71	22,778.72	26,000.00	38,000.00
5722 · Mobile-Mayor	0.00	0.00	0.00	0.00	0.00	-
5723 · Mobile -Mayor/Public Wrks/BRVFD	4,453.07	4,425.01	908.60	0.00	0.00	-
5724 · Natural Gas Services	602.10	794.82	605.45	572.50	650.00	800.00
5726 · Telephone Services General	6,246.77	6,793.91	3,524.84	3,550.33	4,800.00	4,000.00
5727 · Water Service	0.00	0.00	0.00	0.00		-
5750 · Uniforms	0.00	0.00	500.00	487.03	500.00	1,500.00
5900 · Debt Service-Principal						
5901 · Loan - Equipment (Skid Steer)	0.00	0.00	3,459.12	4,447.44	6,500.00	7,000.00
5902 · Loan -	3,892.47	4,897.96	23,627.28	52,986.90	54,133.00	60,728.67
5900 · Debt Service-Principal - Other	0.00	0.00	0.00	0.00	0.00	-
5930 · Debt Service-Interest	986.00	914.56	258.29	0.00	0.00	-
5950 · Capital Outlay	0.00	6,759.00	0.00	0.00	40,310.00	72,318.33
Total Expense	276,640.11	351,009.78	337,872.64	320,717.05	644,309.93	665,082.00
Net Ordinary Income	31,871.06	-17,109.14	96,077.92	0.00	33,647.00	-

REVENUE FUND
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Ordinary Income/Expense	Actual Expense FY 2015-2016 Oct 1, '15 - Sep 30, '16	Actual Expense FY 2016-2017 Oct 1, '16 - Sep 30, '17	Actual Expense FY 2017-2018 Oct 1, '17 - Sep 30, '18	Actual Expense 10/01/18 - 08/01/19 Oct '18 - Sep 19	PROPOSED BUDGET Oct 1, '18 - Sep 30, '19
Income					
4700 · Water Bill Income		224,935.32	228,500.00	154,360.87	235,000.00
4701 · Transfer Fee	224,038.69	61.50	130.00	0.00	130.00
4702 · Sewer Charges	135.00	103,280.45	0.00	72,025.12	105,750.00
4703 · Late Charges	100,568.22	11,708.99	102,500.00	13,923.46	8,500.00
4704 · Trash Charges	19,905.77	78,976.35	20,303.00	61,291.60	82,305.00
4705 · Water Surcharge	74,168.49	4,170.50	82,644.00	2,859.50	4,200.00
4706 · NSF Fee	4,329.00	46.00	4,415.00	90.27	46.00
4707 · Conservation Fee Income	800.44	4,043.02	138.00	3,312.55	4,500.00
4708 · Reconnect Fees	3,859.65	5,236.50	3,936.00	4,128.00	3,600.00
4709 · Credit Card Fees	3,525.00	3,335.25	4,500.00	4,117.75	3,700.00
4711 · Sewer Tap Fee	2,772.00	0.00	3,700.00	1,550.00	12,000.00
4750 · Water Deposit	4,964.48	0.00		6,692.11	6,975.00
4751 · Sales Tax - Trash	0.00	0.00	12,000.00	0.00	3,100.00
4752 · Water	0.00	18,160.00	1,500.00	575.53	8,500.00
4753 · Non Refund. Deposit Fee	1,790.00	2,541.00	0.00	1,655.00	
4899 · Misc Income	21.74	1,360.54		74,234.07	119,872.93
Total Income	440,878.48	457,855.42	464,266.00	400,815.83	598,178.93
Expense					
5100 · Advertising	346.50	0.00	0.00	0.00	-
5140 · Bank Fees	453.60	263.32		113.69	165.93
5150 · Bond Payment	0.00	0.00	60,838.75	40,943.75	77,751.24
5151 · Interest Expense	56,250.80	28,214.62		0.00	
5152 · Penalties	151.88	141.80		0.00	
5160 · Contract Labor		0.00		4,033.20	2,500.00
5190 · Depreciation Expense	0.00	93,953.00	750.00	0.00	250.00
5229 · Finance Fee	0.00	4,409.12		4,275.47	4,500.00
5230 · Fuel Expense	93,991.39	3,738.28		4,113.22	4,500.00
5270 · Janitorial	0.00	225.25		442.27	500.00

REVENUE FUND
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5300 · Legal & Professional Fees	4,543.60	255.50	10,000.00	4,007.47	5,000.00
5301 · Engineering Fees	0.00	4,903.75	3,700.00	6,842.97	8,000.00
5310 · Maint. & Repair Equipment	287.50	205.66	7,500.00	0.00	1,000.00
5320 · Maint. & Repair Office Equ	1,590.13		196.44	0.00	200.00
5325 · Miscellaneous Expense	280.00	795.90		2,081.33	2,000.00
5340 · Office Supplies		603.31		488.22	550.00
5370 · Payroll Expenses	2,069.76				
5370.1 · Emp Life	261.57		100.00	22.56	
5370.2 · EMP AD&D			250.00	236.70	
5372 · Health Insurance - TML			550.00		-
5372.0 · Health Insurance - Company			122,079.51	3,209.01	-
5372 · Health Insurance - TML - Other	4,460.71			8,886.65	
Total 5372 · Health Insurance - TML	480.00	6,839.39		12,095.66	
5373 · Longevity Pay	2,204.44	240.00		0.00	
5374 · Medicare Expenses	4,121.61	1,236.03		1,442.06	
5375 · TMRS	7,649.30	937.66		2,073.88	
5376 · SS Expenses	858.71	5,285.16		6,166.07	
5377 · TWC Expenses	126,474.93	457.77		68.84	
5379 · Wages	19,890.78	84,885.31		105,497.78	
5370 · Payroll Expenses - Other	166,140.48	99,881.32	122,079.51	119,016.96	
Total 5370 · Payroll Expenses	341.57		122,079.51	246,620.51	253,000.00
5378 · Uniforms	2,191.86	474.94	2,000.00	290.51	2,000.00
5380 · Postage, Freight & Shipping	400.00	2,023.48		1,498.05	1,700.00
5399 · Petty Cash	0.00	0.00		0.00	200.00
5400 · Refund - Water Deposits				2,156.53	2,500.00
5450 · Returned Checks	942.99	67.80		326.55	700.00
5510 · Sales Tax Expense (Trash)	0.00		6,784.40	5,665.03	7,200.00
5530 · Seminars - Training Courses	0.00	625.00		896.99	1,500.00
5540 · Subscriptions, Dues & Permits	1,360.30	3,140.48	2,000.00	3,075.16	
5700 · Trash Pickup	3,400.51	68,344.81	3,140.48	55,707.10	83,111.76
5710 · Travel/Mileage	80,855.66	457.97	83,111.76	0.00	1,500.00
5715 · Computer	1,560.00	253.73	500.00	0.00	4,800.00
5720 · Utilities					
5721 · Electric Services	34,110.27	27,808.80	31,000.00	22,507.78	31,000.00

REVENUE FUND
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5723 · Mobile Phones	30.19				0.00	-
5725 · Pagers/2-Way Radios	365.34	388.75	392.28		335.79	450.00
5726 · Telephone Services	3,323.21	2,483.58			2,257.80	2,500.00
5720 · Utilities - Other	37,829.01	30,681.13	3,200.00		3,526.68	
Total 5720 · Utilities			34,592.28		28,628.05	33,950.00
5800 · Water & Sewer						
5801 · W&S Maint & Repair	60,782.14	56,116.98	55,000.00		11,743.93	15,000.00
5802 · W&S Parts & Equipment	41,765.41	49,146.22	25,000.00		64,835.88	80,000.00
5803 · W&S Testing/Samples	7,035.52	7,295.85	9,000.00		5,313.93	6,000.00
5804 · Vehicle Maint/Repairs	2,897.30	485.26	750.00		2,584.58	3,000.00
5805 · Water & Sewer - Chemicals	6,200.78	5,065.84	6,000.00		9,342.98	10,000.00
5809.1 · Sewer Contract Labor	7,161.65	9,600.00			0.00	
5813 · Water - Other	0.00	3,586.86			99.51	
5821 · Sewer - Other	0.00	6,400.00			628.00	
5800 · Water & Sewer - Other	139,874.23	10,884.60	109,282.00		0.00	
Total 5800 · Water & Sewer	3,738.55	148,581.61	6,500.00		98,343.98	100,000.00
5810 · Water Bill Expense		1,685.95			1,418.68	1,600.00
5901 · Equipment Loan		0.00			11,929.92	-
5906 · ANB Vac Tron Principal		0.00	6,500.00		0.00	-
5999 · Bad Debt Expense	0.00	0.00	6,500.00		3,442.76	2,500.00
6690 · Reconciliation Discrepancies	0.00				0.00	
6700 · Capital Outlay					0.00	-
Net Ordinary Income			500.00			
Other Income		1,385.62	-3,500.00			
Total Expense	598,861.89	493,672.23	460,875.62		465,617.17	598,178.93
Difference	-157,983.41	-34,234.61	3,260.38		-64,801.34	(0.00)