

City of Lockhart, Texas

Annual Operating Budget for Fiscal Year 2020-2021



About Lockhart



Location: Located in Central Texas, Lockhart is the Caldwell County seat and the county's largest city with an estimated population of approximately 14,000 people. Major highways that run through the city include the SH 130 toll road and US 183. Lockhart is located about 35 miles from downtown Austin and 60 miles from downtown San Antonio.

Form of Government: Lockhart has a home-rule Council-Manager form of government. Citizens are represented on the City Council by seven elected Councilmembers; four from single Councilmember districts, two At-Large Positions, and a Mayor, who is elected At-Large. The Council appoints one of its members as a Mayor Pro-Tem to chair the council in the absence of the Mayor. The Mayor is recognized as the head of city government for ceremonial and emergency purposes and is a voting member of the Council. Lockhart's Mayor and Councilmembers are elected for three-year staggered terms.

The Council appoints the City Manager, Municipal Judge and City Attorney.

Council responsibilities also include setting policy, adopting local ordinances, setting the tax rate, approving the budget and approving major land transactions. The Council also appoints citizen members of Boards and Commissions who have volunteered their expertise, experience and time making recommendations in an advisory capacity to special projects in the city.

Lockhart history: Byrd Lockhart first set foot in what was to become Caldwell County in the 1800s. Lockhart was an assistant surveyor to Green DeWitt, who made his living setting boundaries throughout Central Texas. At his own expense, Lockhart built roads, and as compensation asked for land along Plum Creek. Although Lockhart lived in Gonzales, he farmed the land he was given, opening it up for other settlers.

Originally a part of Gonzales County, the lack of decent roads and distance to the county seat inspired the settlers to create a separate county in 1848. The county was named for Captain Matthew Caldwell, a skilled scout and leader of a company of rangers who fought in the Battle of Plum Creek and later against Mexico. Four years later, Lockhart was incorporated as a city in 1852.

Lockhart was known for being a significant stop on the Chisholm Trail, which was used to drive cattle overland from ranches in Texas to Kansas railheads. The first herd to take the famous Chisholm Trail to Kansas was owned by Lockhart's J.J. Myers, and soon Lockhart became a major northward converging point for the Chisholm Trail.



Later, Caldwell County soil was found to be hospitable to cotton. After years of experimentation, Lockhart's A.D. Mebane developed a particularly hardy strain of cotton that continues to set a worldwide standard.

Lockhart had its days as an oil boom town with the discovery and development of oil fields in the 1920s. Shallow field exploration continues in Caldwell County, with a major field surrounding Luling.

The coming of railroads and automobiles changed the face of Lockhart in the late 19th century. The Sunset rail route reached Luling in 1874, and the Missouri, Kansas, Texas arrived in Lockhart in 1885.

The first automobile in Lockhart was hand built by Lockhart blacksmith Emil Seeliger. The total cost of the vehicle, including the \$60 worth of tubeless tires, was \$125. He took the car for its first drive in 1904, reaching a top speed of 15 mph.

Local economy: Today, Lockhart's businesses comprise a rich tapestry of agriculture, manufacturing companies, technology companies, unique local shops and eateries, and, of course, four celebrated barbecue restaurants that have earned it its famous moniker: The Barbecue Capital of Texas.

CITY OF
Lockhart
TEXAS

**PROPOSED BUDGET FOR FISCAL YEAR
OCTOBER 1, 2020 - SEPTEMBER 30, 2021**

**MAYOR
LEW WHITE**

**MAYOR PRO-TEM
ANGIE GONZALES-SANCHEZ**

**DISTRICT 1 - JUAN MENDOZA
DISTRICT 2 - DAVID BRYANT
DISTRICT 3 - KARA MCGREGOR
DISTRICT 4 - JEFFRY MICHELSON
AT LARGE - BRAD WESTMORELAND**

**CITY MANAGER - STEVE LEWIS
CITY SECRETARY - CONNIE CONSTANCIO
DIRECTOR OF FINANCE - PAM LARISON**



SB 656 Notice

This budget will raise the same revenue from property taxes as last year's budget and of that amount \$126,180 is the tax revenue to be raised from new property added to the tax roll this year.

The total municipal debt obligations secured and paid by property taxes for the City of Lockhart is \$867,945 for the 2020-21 budget year.

		Old Effective Rate	Old Rollback Rate	Cities with population under 30K only
	2019 Tax Rate	No New Revenue Rate	Voter Approval Rate (petition)	De Minimus Rate
Selected Rate	0.6842	0.6354	0.6477	0.641660
Less: Debt Rate	0.0980	0.0833	0.0833	0.0833
M & O Rate per \$100 Valuation	0.5862	0.5521	0.5644	0.5584
Certified Taxable Value	\$ 729,762,921	\$ 715,504,486	\$ 715,504,486	\$ 715,504,486
Property Tax Revenue	\$ 4,858,608	\$ 4,591,462	\$ 4,679,029	\$ 4,636,029

On September 15th, the members of the governing body adopted the City's property tax maintenance and operations rate of \$0.5521 per \$100 of valuation for tax year 2020 as follows:

FOR: MAYOR LEW WHITE, MAYOR PRO-TEM ANGIE GONZALES-SANCHEZ, DISTRICT 1 - JUAN MENDOZA, DISTRICT 2 - DAVID BRYANT, DISTRICT 3 - KARA MCGREGOR, DISTRICT 4 -JEFFRY MICHELSON, AT LARGE - BRAD WESTMORELAND

AGAINST:

On September 15th, the members of the governing body adopted the City's property tax debt rate of \$0.0833 per \$100 of valuation for tax year 2020 as follows:

FOR: MAYOR LEW WHITE, MAYOR PRO-TEM ANGIE GONZALES-SANCHEZ, DISTRICT 1 - JUAN MENDOZA, DISTRICT 2 - DAVID BRYANT, DISTRICT 3 - KARA MCGREGOR, DISTRICT 4 -JEFFRY MICHELSON, AT LARGE - BRAD WESTMORELAND

AGAINST:

PRESENT AND NOT VOTING:

ABSENT:

ORDINANCE 2020-21

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS LEVYING MAINTENANCE AND OPERATIONS PROPERTY TAXES FOR THE USE AND SUPPORT OF THE CITY OF LOCKHART, TEXAS AND INTEREST AND SINKING PROPERTY TAXES FOR THE DEBT SERVICE OBLIGATIONS OF THE CITY OF LOCKHART FOR FISCAL YEAR 2021, BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021, AND APPROPRIATING EACH PART THEREOF FOR THE SPECIFIC PURPOSES, PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEALER; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the State Legislature enacted Senate Bill 18, which mandated that municipal ordinances establishing annual tax rates must describe an increase in total maintenance and operations taxes compared to the previous year, and the rise of such taxes on a \$100,000 home compared to the previous year.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS, THAT:

1. There is hereby levied and shall be collected a maintenance and operations (M&O) property tax for the use and support of the municipal government of the City of Lockhart, Texas and there is hereby levied and shall be collected an interest and sinking (I&S) property tax to provide for the debt service obligations of the City of Lockhart for Fiscal Year 2021, beginning October 1, 2020, upon all taxable property, within the corporate limits of the City of Lockhart, Texas, as follows:
 - a. For the maintenance and operations needs of the City of Lockhart the maintenance and operations (M&O) property tax is hereby adopted as 55.21 cents per each 100 dollars of property valuation. The tax rate will raise the same taxes for maintenance and operations as last year's tax rate. The tax rate will effectively be decreased by 5.82 percent and will decrease taxes for maintenance and operations on a \$100,000 home by approximately \$34.00; and,
 - b. For the debt service obligations of the City of Lockhart interest and sinking (I&S) property tax is hereby adopted as 8.33 cents per each 100 dollars of property valuation.
2. All taxes levied under the Ordinance for the specific purposes named herein shall be and is hereby approved to be collected and appropriated to the account(s) of the City of Lockhart for the specific purpose indicated in each items a and b above, by the Property Tax Assessor/Collector of the City of Lockhart.
3. Severability: if any provision, section, clause, sentence or phrase of this Ordinance is for any reason held to be unconstitutional, void, invalid, or unenforceable, the validity of the remainder of this ordinance or its application shall not be affected, it being the intent of the City Council in adopting and approving this ordinance that no portion, provision, or regulation contained herein shall be inoperative or fail by any reasons of any unconstitutionality or invalidity of any other portion, provision or regulation.
4. Repeal: That all other ordinances, sections, or parts of ordinances heretofore adopted by the City of Lockhart in conflict with provisions set out above in this ordinance are hereby repealed or amended as indicated.
5. Effective date: This ordinance shall become effective and be in full force immediately upon its passage.

PASSED, APPROVED and ADOPTED this the 15th day of September 2020.

CITY OF LOCKHART



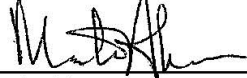
Lew White, Mayor

ATTEST:

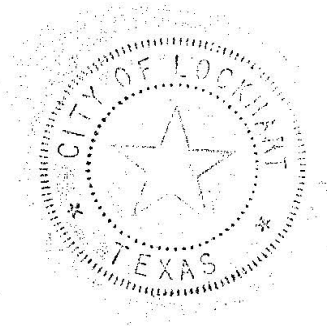


Connie Constancio, TRMC
City Secretary

APPROVED AS TO FORM:



Monte Akers
City Attorney



ORDINANCE 2020-20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS ADOPTING THE BUDGET AND APPROPRIATING RESOURCES FOR THE FISCAL YEAR 2020-2021, BEGINNING OCTOBER 1, 2020 FOR THE CITY OF LOCKHART, CALDWELL COUNTY, TEXAS; ADOPTING THE FUND BALANCE-STABILIZATION OF EXCESS OF RESERVE POLICY AND CITY OF LOCKHART INVESTMENT POLICY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to the laws of the State of Texas for Home Rule cities and the City Charter for the City of Lockhart, Texas, the budget covering proposed estimated revenues and expenditures for Fiscal Year 2021, beginning October 1, 2020 and ending September 30, 2021, was filed with the City Secretary and notice of public hearing was provided as required, and,

WHEREAS, a public hearing was held by the City Council of the City of Lockhart, Texas, on said budget on August 18, 2020 and September 1, 2020 at which time said budget was presented and considered, and interested citizens were provided an opportunity to be heard by the City Council of the City of Lockhart, and,

WHEREAS, the City Council has reviewed and adopted a fiscal policy titled "Fund Balance-Stabilization of Excess of Reserve Policy" and has conducted an annual review of the City's Investment Policy, as required by Chapter 2256, Texas Government Code; and

WHEREAS, the City Council, City Manager and staff, after careful deliberate study and considerable debate, have determined the appropriate revenues and expenditures necessary for the maintenance and operations of the City of Lockhart for Fiscal Year 2021.

THEREFORE, BE IT RESOLVED, that the City Council of the CITY OF LOCKHART hereby adopts the Fund Balance-Stabilization of Excess of Reserve Policy; City of Lockhart Investment Policy; and the Fiscal Year 2021 annual budget providing for revenues and expenditures as follows:

Name	Revenues	Expenditures	Difference
General Fund	\$ 11,299,889	\$ (11,154,062)	\$145,827
Debt Service Fund	1,154,890	(1,154,890)	0
Electric Fund	12,045,430	(12,023,199)	22,231
Water Fund	3,908,877	(3,770,540)	138,337
Wastewater Fund	2,475,035	(2,454,036)	20,999
Solid Waste Fund	1,868,300	(1,802,509)	65,791
Emergency Medical Service	1,338,482	(1,300,671)	37,811
Airport Fund	119,792	(67,512)	52,280
LEDC	\$ 1,146,626	(978,660)	167,966
Hotel Occupancy Tax Fund	\$85,000	(85,000)	0
	\$ 35,442,331	\$(34,791,079)	\$ 651,242

PASSED, APPROVED, ADOPTED and EFFECTIVE this the 15th day of September 2020.

CITY OF LOCKHART


Lew White, Mayor

ATTEST:


Connie Constancio, TRMC
City Secretary

APPROVED AS TO FORM:


Monte Akers
City Attorney

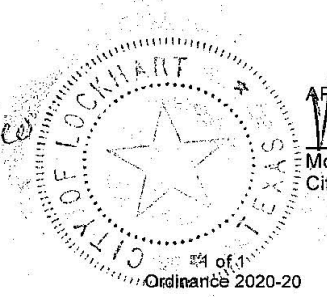
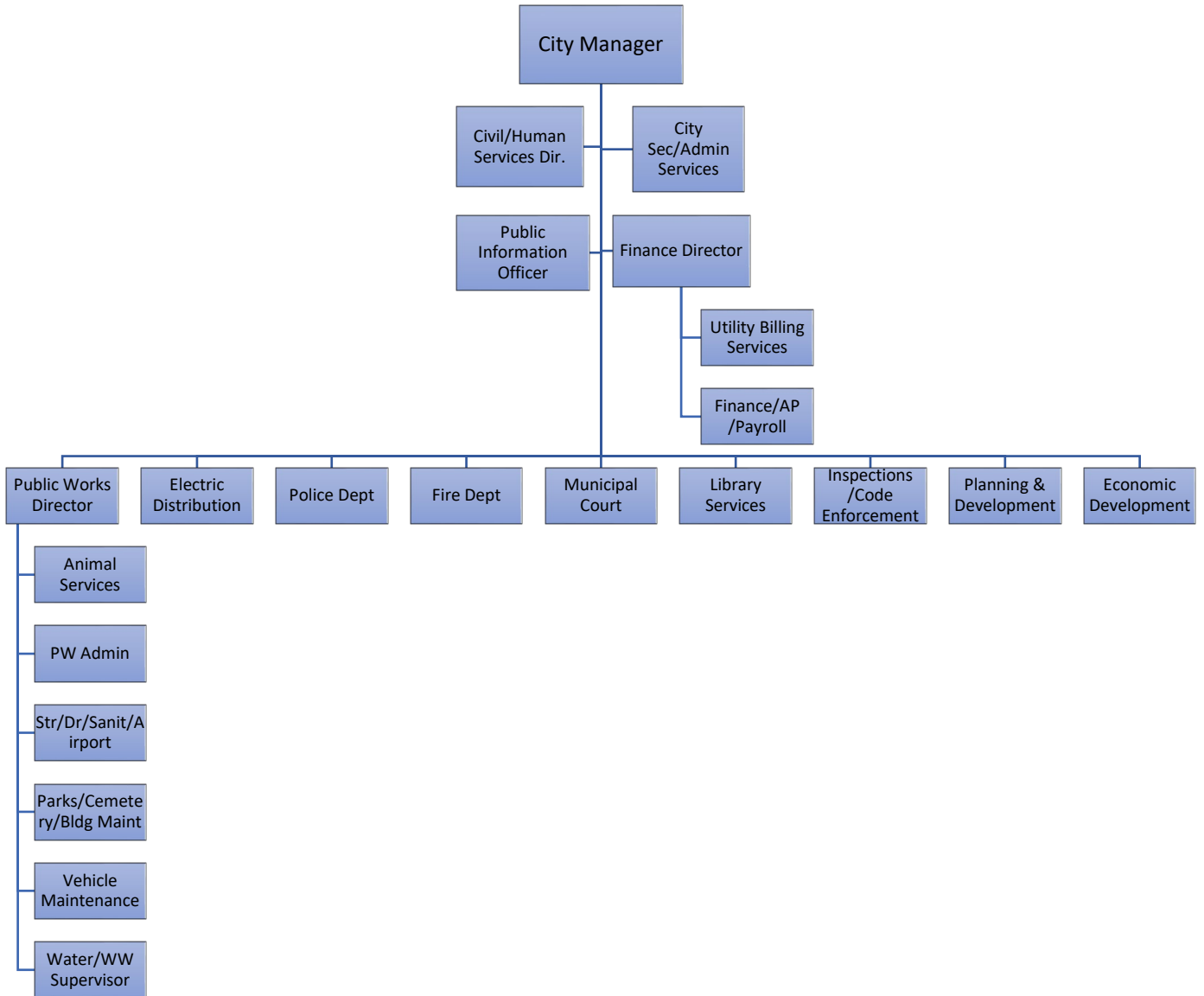


TABLE OF CONTENTS

	Page
Budget Coversheet	1
Statement of Proposed Tax Rate	5
Ordinance establishing 2020 Tax Rate	6
Ordinance approving Fiscal Year 2020-21 Budget	8
Table of Contents	9
City of Lockhart Organizational Chart	11
City Manager's Letter to Council	12
FY 2020-21 Budget Calendar	18
City of Lockhart Budget Process	19
City Council Goals	22
Statements of Net Position	23
Debt Summary	27
FY 2020-21 Requested Capital	33
Personnel Expense by Fund	34
Budget Reconciliation	35
Fund Balance Analysis	36
Fiscal Year 2020-21 Budget Summary	37
Budget Chart	38
General Fund Summary	41
General Fund Revenue Chart	42
General Fund Expense Chart	43
General Fund Revenues	44
General Fund Expenses	
Mayor/Council	47
Tax	50
City Manager	52
Economic Development	55
Finance Dept.	57
Information Services	60
Civil Services	62
Community Facilities	64
Communications	66
Animal Control	69
Municipal Court	71
Police Department	75
Fire Department	79
Library	83
Parks and Recreation	86
Planning & Development	89
Building Inspection & Enforcement	92
Public Works	95
Garage Maintenance	98
Cemeteries	101
Streets & ROW Department	103
Non-Departmental	106
Debt Service Fund Summary	108
Revenues	109
Expenses	110

Electric Fund Summary	112
Electric Revenues	113
Electric Expenses	
Billing Department	115
Electric Distribution	117
Non-Departmental	119
Water Fund Summary	121
Water Revenues	122
Water Expenses	
Water Distribution	123
Water Treatment	125
Non-Departmental	126
Wastewater Fund Summary	128
Wastewater Revenues	129
Wastewater Expenses	
Wastewater Collection	130
Wastewater Treatment	131
Non-Departmental	133
Solid Waste Summary	135
Solid Waste Revenues	136
Solid Waste Expenses	
Hand Collections	137
Bin Collections	139
Recycling	140
Landfill	141
Non-Departmental	142
EMS Fund Summary	144
EMS Revenues	145
EMS Expenses	146
Airport Fund Summary	148
Airport Revenues	149
Airport Expenses	150
Lockhart Economic Development Corporation Summary	153
LEDC Revenues	154
LEDC Expenses	155
Special Revenue Funds	
Miscellaneous Utility Funds	160
Capital Funds	161
Trust and Agency Funds	162
Budget Policy	163
City of Lockhart Investment Policy	165
Stabilization and Excess of Reserves Policies	176
Glossary	178

City of Lockhart Organizational Chart





September 15, 2020

Honorable Mayor White, Members of the City Council, and Citizens of Lockhart:

It is my privilege and responsibility to present the adopted budget for the Fiscal Year October 1, 2020 through September 30, 2021 (FYE 21).

Introduction

The adoption of an annual budget is required by the city charter (Article IX, Section 9.02) and by state law (Texas Local Government Code Section 102.002).

The Budget is balanced and fiscally conservative for the service demands currently being experienced by the City. Each budget has its unique obstacles and this year is no exception. This year, legislative bills and the COVID-19 pandemic affected the development of this year's budget and the city's finances.

Senate Bill 1152 reduces the fees that cable and telecommunication companies pay to use City rights-of-way. Companies that pay both cable and telephone fees no longer must pay the lesser of the two fees. The current budget has less revenues in this category.

House Bill 852 prevents the City from using the project value or cost of construction to calculate building permit and inspection fees for residential structures. Council approved Staff's recommendation to recalculate the fees based on a flat rate or square footage. This will have little impact from this change on permit and inspection fee revenues, although it is projected that COVID-19 will have an impact.

The FYE 21 Budget was considered during a period of unprecedented financial and societal uncertainty. COVID-19 led Gov. Greg Abbott to exercise broad executive orders and suspensions of Texas laws aimed at protecting the health and safety of Texans and ensuring an effective response to this disaster.

At the time, the COVID-19 pandemic placed a burden on all governmental entities preparing for the upcoming fiscal year. In FYE 20, the City reduced revenues and expenditures by way of Council approved budget amendments in anticipation of lost taxes, municipal court, building permit, and utility revenues. A smart hiring freeze was placed on open positions that were not related to public safety and several capital expenditures and projects were cut from the budget. Overall, budget amendments in the General Fund, Electric Fund and Water Fund amounted to a projected expenditure reduction of \$1,310,698.

Although it was vital that the City address a possible loss of revenue, the City of Lockhart saw an increase in sales tax revenues during the summer months. The anticipated year-end projection for the General Fund is an approximate \$1,000,000 revenues over expenditures, therefore increasing an already strong fund balance.

The National Bureau of Economic Research has officially declared that the nation is in an economic recession. Just like the recession in 2007, the State entered the COVID pandemic in a healthy economic and financial state. Being able to move into a recession in good economic and financial health makes it easier to handle the challenges ahead. The City has remained financially healthy with above average fund balances and conservative spending habits. The pandemic caused the Austin metro area to reach all-time highs in jobless rates (12.2% in April, reducing to 5.5% in August) with many of the citizens of Lockhart affected as well. The City has been able to offer non-disconnection of utility services and waive late fees along with establishing a COVID relief fund for local businesses.

Although, SB 2 was initially believed to affect the property tax revenues for the City it appears that is not the case. Upon receipt of the preliminary valuations from the Caldwell County Appraisal District's office, an increase in property valuations has placed the City's "No New Revenue" rate to 4.88 cents less than the current tax rate of 0.6842. The budgeted amount for current property tax revenues is projected at \$4,577,828. Sales tax revenues have been reduced by 7% from last year's budgeted amounts (\$1,604,250) in anticipation of the effects of COVID-19 on the economy. Although the City has yet to see a decrease in revenues from sales tax, I expect the picture to be clearer with this fall's sales tax receipts.

This budget maintains basic city services and expands capital investments in some areas targeted by the council. City services include public safety, municipal court, street maintenance, parks and recreation, animal control and utilities (electric, water, wastewater, and solid waste services).

Building a Budget

The operating budget development process began in May 2020 with the initial development of the proposed *2020-2021 Budget Calendar*. Subsequently, all management team members were provided the opportunity to submit requested capital expenditures with directions to take a conservative approach due to the national economy. I, along with the Finance Department, met with department representatives to review requests and coordinate the needs versus the available funding for the next year.

The result is the *Fiscal Year 2020-2021 Annual Operating Budget* document, in which funding areas are apportioned into nine major categories:

- 1.) General Fund – (\$11,299,889) Characterized revenues and expenditures to provide for primary municipal services, whose main financial support comes from property and sales taxes. This fund contains departments characterized such as Public Safety, Quality of Life, Administration, and Regulatory.
- 2.) Debt Service Fund – (\$1,154,890) Characterized revenues and expenditures to provide for municipal debt payments.

- 3.) Electric Fund – (\$12,045,430) Proprietary fund describing all financial transactions relating to the provision of electric services through the City’s system. Costs for these services are wholly supported by electric rates and fees.
- 4.) Water Fund – (\$3,908,877) Proprietary fund describing all financial transactions relating to the provision of water services through the City’s system. Costs for these services are wholly supported by water rates and fees. A 50-cent increase in the monthly base fee for all water utility accounts was added for additional costs associated with the Carrizo Ground Water Supply Project.
- 5.) Wastewater Fund – (\$2,475,035) Proprietary fund describing all financial transactions relating to the provisions of wastewater services through the City’s system. Costs for these services are wholly supported by wastewater rates and fees.
- 6.) Solid Waste Fund – (\$1,868,300) Proprietary fund describing all financial transactions relating to the provisions of solid waste services through the City’s system. Costs for these services are wholly supported by solid waste rates and fees. According to the new assigned contract with Integrated Waste Solution Group (IWSG), the current solid waste collection rate will remain the same until March 31, 2021, at which time the City can extend the contract for an additional term and negotiate new rates or seek RFPs from interested solid waste collection/recycling companies.
- 7.) EMS Fund – (\$1,338,482) Proprietary fund describing all financial transactions relating to the provisions of contracted paramedic services supplied by Ascension Seton. Costs for these services are supported by EMS rates and fees and shared costs from Caldwell County.
- 8.) Airport Fund – (\$119,792) Proprietary fund describing all financial transactions relating to the provisions of airport services through the City’s system. Costs for these services are wholly supported by airport leases and rentals.
- 9.) Lockhart Economic Development Corporation - (\$1,146,626) Characterized revenues and expenditures to provide for primary economic development services, whose main financial support comes from a voter-approved dedicated sales tax of one-half cent.

Budget Highlights

Some major highlights of FY 2020-2021 budget are in personnel services, healthcare, retirement, and capital expenditures.

Personnel Services: Personnel services costs for FY 2020-2021 are \$11,072,699 and include longevity, certification pay, incentives, auto allowances, retirement, employee health and dental insurance, workers compensation insurance, and taxes. Planned expenditures also include public safety civil service step increases and a 3 percent wage inflation adjustment for all personnel. After Lockhart City Council approved the findings from an extensive compensation market study that was completed during the 2019-2020 fiscal year by an outside, independent firm, some employees will receive additional adjustments designed to bring their pay closer to the market average for their positions.

The City has issued a smart hiring freeze on nine vacant non-public safety positions (6.25% of the workforce), but these positions have been included in the FY 2020-2021 budget personnel expenditures and will be filled when it is prudent to do so. Of course, in a deep and wide recession, the recovery will depend on factors like consumer confidence, which the City cannot control. Following the expected dip and demonstrated long-term recovery in sales tax receipts, the hiring freeze will be reconsidered.

Healthcare and Retirement: The City's health care provider, Texas Municipal League Intergovernmental Benefits Pool presented a 6% increase in healthcare premiums. The City pays the employee's portion of health and dental insurance.

Texas Municipal Retirement System (TMRS) has delivered the city's rate letter for 2021. It reflects a decrease of 0.31% from the City's percentage from 2020. Currently, the City is 87.4% funded with a 17-year amortization. TMRS reports being in healthy financial shape and fully diversified.

The annual budgeted amount for street improvements remains in the budget at \$400,000, with an additional \$400,000 approved by Council from Fund Balance to provide further improvements. This enables the City to continue to maintain and repair city streets, drainage, curbs, sidewalks, signage, and pavement markings for the safety of the community. The street department has also allocated funds of \$40,000 for the City's share with TxDOT toward repairs for the North Blanco Street Bridge. Earlier this year, TxDOT noted bridge the needed structural rehabilitation and it is anticipated the City will seek TxDOT grant opportunities.

Capital Expenditures: Capital expenditures in the General Fund will include a city-wide phone system, extended paved parking at Municipal Court, and a new fire apparatus to replace an aged unit. The Electric Fund was granted \$35,000 of additional inventory of transformers. LCRA's system study of the electric system has the Electric fund budgeting capital projects at \$220,000. This project was reduced in FY 2019-2020 but will resume in FY 2020-2021 for the remaining balance of \$236,000.

The remaining capital expenditures budgeted in this fiscal year involve airport improvements and a grant match of \$30,000. COVID-19 relief funding was awarded the Lockhart Municipal Airport \$30,000 to help with airport pavement maintenance.

Council-approved one-time expenditures from Fund Balance include \$50,000 for maintenance and repair of the Clark Library Building and \$11,000 for a water feature at City Park Pond.

Vehicle Leasing Program: This year, the City of Lockhart will be implementing a fleet lease management contract with Enterprise Fleet Management. By leasing rolling stock, the City will be able to replace aging vehicles with high odometer readings across all departments at a lower cost than an outright purchase. The leasing program will allow the City to choose which vehicles they would like to add to the program on a four-year replacement schedule. The program will allow the city to replace 16 vehicles. The breakdown by department follows:

- **GENERAL FUND:** Departments covered under the general fund will see 8 vehicles replaced through the program, including 4 for the police department, 1 for animal control, 2 for the parks department and 1 for the street department.
- **ELECTRIC DEPARTMENT:** 3 vehicles
- **WATER:** 1 vehicle
- **WASTEWATER:** 3 vehicles
- **SOLID WASTE:** 1 vehicle

FYE 2020: A Year in Review

Some major accomplishments during the FY 2019-2020 year include:

- 1) Implementation of the Parks Improvement Plan. During the fiscal year, new park equipment, shade structures, walking trails, and tree planting initiatives were accomplished across 10 city owned parks.
- 2) A Hotel Occupancy Tax Board was established to develop and adopt a new process of distribution of HOT funds for the City of Lockhart.
- 3) Staff conducted a classification and compensation study with Evergreen Solutions LLC.
- 4) Administration hired a new IT service management team, Blue Layer IT Solutions. Blue Layer has provided the City with a strategic plan to increase the City's performance with information technology advancements.
- 5) Replacement of all city-wide computer systems and upgrade to the City's aging server rooms located at City Hall and Police department.
- 6) Purchased and implemented new building permit software that was compatible with the City's current software program.
- 7) Nearing the sale of the 728 S. Main property.
- 8) Completed construction and furnished Fire Station No. 2.

Meeting Council's Goals

As the City moves into FYE 21, is the goal of staff to again meet the strategic goals set by the City Council on January 17, 2020. While the pandemic interrupted work in these areas, the following goals are attainable:

- 1) To establish a Hospital/ER in Lockhart.
- 2) Continue Neighborhood Beautification, enhance lower income districts, enforcement of trash issues.
- 3) Promote opportunities for Neighborhood Watch and beautification.
- 4) Implement downtown drainage improvements.
- 5) Develop fiber in SH 142, US 183, and in the Central Business District.
- 6) Need to develop Traffic Safety Measures, turn lanes and signals, including TxDOT safety projects.
- 7) Create resources (via LEDC) for proactive outreach to quality builders.
- 8) Adopt a TIF policy prior to development projects being submitted.
- 9) Sell former St. Paul's church property.
- 10) Create a Youth Advisory Board, enhance current youth programs, create opportunities for new youth groups.

In Conclusion

While the budget document includes pages of full of facts and numbers, it is important to remember the budget is about how the City, as an organization, serves our community. The budget defines how we operate as a City and set our priorities based on the City Council's Strategic Plan and Objectives. It is also the detailed financial story of how we provide customer service to our more than 13,000 citizens, our schools, our businesses, and to the many people who visit the Barbecue Capital of Texas. It serves to keep the city's infrastructure – its streets,

parks and utilities – in good shape. The budget also helps the city protect its residents by way of fire, police, EMS and animal welfare.

The budget provides the means to fund maintenance and improvements to the City's infrastructure, focusing on city streets, parks, and utilities. It is the tool that allows us to provide public safety to its citizens by way of Fire, Police, Animal welfare, and EMS.

I want to express my sincere gratitude to the Mayor, the City Council, the community, and City staff for the important roles they play in adopting this budget.

I encourage our citizens and utility rate payers to explore their city's budget document, which contains vital information on all aspects of the city's operation as well as information of general interest on Lockhart.

Finally, it is my privilege to present this adopted budget to our citizen and utility ratepayers on your behalf, and to diligently work to implement it in providing services they justifiably demand.

Sincerely,



Steve Lewis
City Manager

CITY OF LOCKHART

BUDGET CALENDAR

FY 2020-21

April 20	Budget kick-off - Departmental operating budget requests; justifications with written quotes due to the Finance department and City Manager.
April 30	Chief appraiser certifies estimate of taxable values.
May 11-15	Meetings with Department Heads to discuss needs.
May 22	Revised Budgets due to Finance Director from departments.
June 8	LEDC meeting and Budget workshop
June 16	Distribution of City Manager's Proposed Budget – no action Non-Profits Presentation to Council
June 22 & 23 (cancelled)	Budget Workshops to discuss budget with Council Presentation of GBRA & CCAD Budget.
June 30	Budget Workshop to discuss budget with Council (if needed)
July 1	Appointment of Caldwell County Tax Assessor/Collector to calculate and prepare the 2020 Effective and Rollback Tax rates
July 3	File City Manager's Proposed Budget with City Secretary
July 13	LEDC meeting to approve budget
July 27 & 28	Budget Workshops to discuss budget with Council
August 1	Chief Appraiser certifies the appraised roll to taxing units
August 4	City Manager presents Proposed Budget to Council; LEDC presents budget to Council; set two public hearings on proposed budget.
August 7	Publish notice of Effective and Rollback Tax Rates
August 18	Public hearing on Budget #1; <u>City Council sets proposed tax rate; record vote; schedule Public hearing.</u>
August 27	<i>Notice of Public Hearing</i> on Tax Rate (at least 5 days before public hearing).
August 31	Council Workshop to discuss allocations and Compensation Study
September 1	Public hearing on Budget #2; Public hearing on tax rate.
September 15	City Council to adopt Budget, approve LEDC Budget; and set Tax Rate
October 1	New Fiscal Year
November 30	Deadline for Budget distribution to City Council, Caldwell County Clerk, City Hall, Municipal Library, and post to City's website.

BUDGET PROCESS

Background

The budget is the financial plan for the City. It is also a policy device for the Council, an operations guide for the staff, and a communications tool to the public. The City prepares a budget of all of its funds based on a fiscal year starting on October 1 and ending on September 30 each year.

The budget is prepared using Generally Accepted Accounting Principles. The budget differs from the Comprehensive Annual Financial Report (CAFR) as the budget does not show the City's liabilities, or depreciation expenses.

Each fund in the budget shows the FY 2018-19 actual audited revenues, expenses, and ending fund balance. That ending balance becomes the beginning fund balance for the FY 2020-21 budget.

Final calculations are then made for all revenues and expenses in the FY 2019-20 budget and an estimated final ending fund balance—total revenues minus total expenses—is calculated. This amount becomes the estimated beginning fund balance for the FY 2020-21 budget.

Revenues and expenses are calculated based on prior years' history, trend analysis, economic forecasting, and any shifts in policy or strategic goals as laid out by Council.

Both revenues and expenditures are constantly being adjusted throughout the final months and are subject to change up to the night the City Council officially adopts the budget.

Structure

The accounts of the City are organized and operated on the basis of funds. Funds are established according to governmental accounting standards and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

The City's budget has three specific fund groups: The General Fund, Special Revenue Funds, and Proprietary (or Enterprise) Funds.

The General Fund is the primary operating fund for the City and it accounts for the normal recurring operating activities of the City such as police and fire protection, emergency medical services, economic development, visitor initiatives, maintenance of streets and parks, planning and zoning, and general administrative services. These activities are typically funded by user fees, or property, sales, and franchise taxes.

Special Revenue Funds are used to account for proceeds of specific sources that are legally restricted to expenditures for specific purposes. The City has seventeen of these funds.

Proprietary Funds are used to account for any activity where users are charged a fee for goods and services similar to a private business. The City's four Proprietary Funds are Electric, Water, Wastewater, and Solid Waste.

Basis of Accounting & Budgeting

Accounting records and budgets for governmental fund types are accounted for using the modified accrual basis of accounting. That is, revenues are recognized when they become measurable and available. Expenditures are generally recognized when the related liability is incurred.

The level of control—the level at which expenditures may not exceed the budget—is the fund level. The City Manager is authorized to approve a transfer of budgeted amounts within departments; however, any revisions that alter the total of any fund must be approved by the City Council. Budgetary accounting is maintained on a line-item basis.

Guidelines

In addition to the financial policies the City has adopted, the following assumptions, or guidelines, are used in crafting the budget each year:

We are mindful of the City's limited resources and the budget will balance the needs for services, economic development, and infrastructure while maintaining the lowest possible property tax rate.

The City will aggressively investigate and pursue federal, state, and foundation grants to address City needs and lower budget expenses.

The budget is conservatively crafted; we initially use the lower of revenue estimates and the higher of expense estimates until the actual amounts are reasonable known.

The staff will submit a balanced budget each year, which means that expenditures will not exceed current year revenues plus available fund balance, reserves, and transfers.

In certain funds, when revenues exceed expenses, we may increase the contingency expense amount to show the fund as balanced to zero.

The budget will maintain at least three months of reserves in the General Fund.

Closeout

The City's current fiscal year budget is often amended during the year and as part of the approval process for the next budget. Amendments can be made anytime during the fiscal year but are typically made in March and September.

Along with estimating revenues and expenses for the upcoming fiscal year, staff projects final estimates for the current budget as well. These projections are reviewed by the City

Manager, approved by Council, and then set as the final budget for the current fiscal year in the September amendment.

After the current fiscal year budget is closed, the City receives an annual audit of the books, accounts, financial records, and transactions of all funds of the City by independent certified public accountants selected by the City Council.

Budget Calendar

Presenting a budget is a time-consuming process that requires involvement from each of the City's departments and City leaders. A budget requires strategic vision and goals, conservative allocation of limited resources, compromise, and often difficult decisions.

Budget preparatory work starts in May when departments review their budgets and make requests to the City Manager in one-on-one departmental meetings. City Council attends a two-day budget workshop to provide direction to the staff regarding its priorities.

Running concurrently with the budget process is calculating the City's property tax rate. In late- July each year, the County Appraisal District assesses the value of properties in the county and releases the values to the cities and other taxing jurisdictions—allowing the City to compute its proposed property tax rate.

The budget calendar serves as an approximate timeline for the budget and tax rate processes, but it is subject to change as circumstances warrant.

Involvement from City leaders and citizens is crucial to the process; the staff and City Manager take great efforts to keep both informed throughout the budget cycle.

Special meetings, workshops and public hearings are conducted to present the proposed budget. Public hearings on the budget and tax rate are held prior to adopting the budget and tax rate in late August.

CITY OF LOCKHART
2020-2021 ADOPTED STRATEGIC GOALS

Goal Development from City Council:

The following items were items identified by council to move forward on for 2020-2021:

- Establish a Hospital with an Emergency Room in town
- Sell church property
- Create resources via Lockhart EDC for proactive outreach to quality builders for additional housing
- Create a Youth Advisory Board to explore options around youth programs/activities
- Adopt a TIF (tax increment financing) policy prior to project being submitted
- Implement downtown drainage improvements
- Develop fiber down 142, 183, and the Central Business District
- Traffic safety improvements: turn lanes and traffic lights
- Consider submitting a multi-year street bond program to voters
- Begin TXDOT safety projects
- Promote a Neighborhood Watch Program
- Promote beautification projects through teamwork
- Clean up trash/enforcement
- Enhance lower income districts/beautification efforts

CITY OF LOCKHART
STATEMENT OF NET POSITION

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended September 30, 2019

	General	2015 Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
REVENUES				
Property taxes	\$ 3,966,993	\$ -	\$ 709,460	\$ 4,676,453
Sales and other taxes	2,126,764	-	112,714	2,239,478
Fines, fees and forfeitures	380,777	-	747,221	1,127,998
Licenses and permits	142,721	-	-	142,721
Intergovernmental and grants	403,677	-	150,677	554,354
Charges for services	2,200	-	-	2,200
Investment	141,431	92,539	49,730	283,700
Miscellaneous	171,980	-	103,463	275,443
Total revenues	<u>7,336,543</u>	<u>92,539</u>	<u>1,873,265</u>	<u>9,302,347</u>
EXPENDITURES				
Current				
General government	2,064,894	-	43,043	2,107,937
Public safety	5,392,107	-	239,399	5,631,506
Public works	1,570,235	-	30,766	1,601,001
Health and welfare	13,320	-	-	13,320
Culture and recreation	903,261	-	9,478	912,739
Capital outlay	-	1,215,063	23,043	1,238,106
Debt service				
Principal retirement	-	-	690,799	690,799
Interest and fiscal charges	-	-	456,409	456,409
Paying agent and issue costs	-	-	800	800
Total expenditures	<u>9,943,817</u>	<u>1,215,063</u>	<u>1,493,737</u>	<u>12,652,617</u>
Excess (deficiency) of revenues over expenditures	(2,607,274)	(1,122,524)	379,528	(3,350,270)
OTHER FINANCING SOURCES (USES)				
Transfers in	3,372,648	-	423,619	3,796,267
Transfers out	(97,317)	-	(654,208)	(751,525)
Total other financing sources	<u>3,275,331</u>	<u>-</u>	<u>(230,589)</u>	<u>3,044,742</u>
Net change in fund balances	668,057	(1,122,524)	148,939	(305,528)
Fund balances - beginning	<u>5,054,441</u>	<u>4,239,670</u>	<u>1,704,034</u>	<u>10,998,145</u>
Fund balances - ending	<u>\$ 5,722,498</u>	<u>\$ 3,117,146</u>	<u>\$ 1,852,973</u>	<u>\$ 10,692,617</u>

CITY OF LOCKHART
STATEMENT OF NET POSITION
PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the year ended September 30, 2019

	Business-type Activities		
	Electric	Water	Wastewater
OPERATING REVENUES			
Charges for services	\$ 12,118,980	\$ 3,267,558	\$ 2,278,003
Miscellaneous	74,949	-	-
Total operating revenues	<u>12,193,929</u>	<u>3,267,558</u>	<u>2,278,003</u>
OPERATING EXPENSES			
Personnel services	1,296,503	337,368	280,157
Contracts and services	165,390	25,828	21,545
Materials and supplies	46,039	30,996	23,859
Maintenance and repairs	203,536	139,212	193,961
Power, water, and water treatment	7,153,792	1,979,512	556,296
Depreciation	280,483	389,760	241,453
Miscellaneous	74,686	6,639	2,875
Total operating expenses	<u>9,220,429</u>	<u>2,909,315</u>	<u>1,320,146</u>
Operating income (loss) before nonoperating revenues (expenses) and transfers	2,973,500	358,243	957,857
NONOPERATING REVENUES (EXPENSES)			
Investment income	69,321	210,264	60,614
Impact fees	-	106,756	89,052
Noncapital grants and contributions	-	-	-
Interest expense	(21,639)	(315,324)	(50,796)
Net nonoperating revenues (expenses)	<u>47,682</u>	<u>1,696</u>	<u>98,870</u>
Income before transfers	3,021,182	359,939	1,056,727
Transfers			
Transfers in	-	133,787	-
Transfers out	(2,077,251)	(4,805)	(810,735)
Total transfers	<u>(2,077,251)</u>	<u>128,982</u>	<u>(810,735)</u>
Change in net position	943,931	488,921	245,992
Net position - beginning, as restated	<u>5,839,789</u>	<u>9,459,100</u>	<u>7,268,047</u>
Net position - ending	<u>\$ 6,783,720</u>	<u>\$ 9,948,021</u>	<u>\$ 7,514,039</u>

<u>Business-type Activities</u>		
<u>EMS</u>	<u>Other Funds</u>	<u>Total</u>
\$ 978,097	\$ 1,952,659	\$ 20,595,297
-	9,119	84,068
<u>978,097</u>	<u>1,961,778</u>	<u>20,679,365</u>
-	260,781	2,174,809
1,276,312	1,277,603	2,766,678
128	7,538	108,560
864	21,090	558,663
-	-	9,689,600
105,824	63,264	1,080,784
-	1,585	85,785
<u>1,383,128</u>	<u>1,631,861</u>	<u>16,464,879</u>
(405,031)	329,917	4,214,486
13,470	14,925	368,594
-	-	195,808
49,255	19,017	68,272
-	-	(387,759)
<u>62,725</u>	<u>33,942</u>	<u>244,915</u>
(342,306)	363,859	4,459,401
-	-	133,787
-	(285,738)	(3,178,529)
-	(285,738)	(3,044,742)
(342,306)	78,121	1,414,659
<u>2,299,505</u>	<u>2,307,694</u>	<u>27,174,135</u>
<u>\$ 1,957,199</u>	<u>\$ 2,385,815</u>	<u>\$ 28,588,794</u>

CITY OF LOCKHART
STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS

*COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
September 30, 2019*

	<u>Sanitation</u>	<u>Airport</u>	<u>Total</u>
ASSETS			
Current assets			
Cash and cash equivalents	\$ 562,251	\$ 182,646	\$ 744,897
Receivables (net)	278,513	500	279,013
Total current assets	<u>840,764</u>	<u>183,146</u>	<u>1,023,910</u>
Noncurrent assets			
Capital assets			
Land and other assets not being depreciated	120,409	72,161	192,570
Buildings, improvements, and equipment (net)	55,103	1,339,174	1,394,277
Total noncurrent assets	<u>175,512</u>	<u>1,411,335</u>	<u>1,586,847</u>
Total assets	<u>1,016,276</u>	<u>1,594,481</u>	<u>2,610,757</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow related to pension	46,506	-	46,506
Deferred outflow related to OPEB	432	-	432
Total deferred outflows of resources	<u>46,938</u>	<u>-</u>	<u>46,938</u>
LIABILITIES			
Current liabilities			
Accounts payable	105,388	1,001	106,389
Payroll related payables	6,511	222	6,733
Customer deposits	150	4,725	4,875
Unearned revenue	-	290	290
Accrued compensated absences	6,180	551	6,731
Total current liabilities	<u>118,229</u>	<u>6,789</u>	<u>125,018</u>
Noncurrent liabilities			
Net pension liability	127,061	-	127,061
OPEB liability	16,798	-	16,798
Total noncurrent liabilities	<u>143,859</u>	<u>-</u>	<u>143,859</u>
Total liabilities	<u>262,088</u>	<u>6,789</u>	<u>268,877</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow related to pension	2,232	-	2,232
Deferred inflow related to OPEB	771	-	771
Total deferred inflows of resources	<u>3,003</u>	<u>-</u>	<u>3,003</u>
NET POSITION			
Net investment in capital assets	175,512	1,411,335	1,586,847
Unrestricted	622,611	176,357	798,968
Total net position	<u>\$ 798,123</u>	<u>\$ 1,587,692</u>	<u>\$ 2,385,815</u>

**CITY OF LOCKHART
DEBT SUMMARY**

\$525,000 Combination Tax & Revenue Certificates of Obligation, Series 2006

Paying Agent: Bank of America
Non Callable

Debt Service Schedule

Date	Principal	Interest	Total P+I	Fiscal Total
02/01/2021	-	922.50	922.50	-
08/01/2021	45,000.00	922.50	45,922.50	-
09/30/2021	-	-	-	46,845.00
Total	\$45,000.00	\$1,845.00	\$46,875.00	-

Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculations	2/15/2016
Average Life	3.049 Years
Average Coupon	4.1000004%

Par Amounts Of Selected Issues

06 deals* -CO-100% I&S	45,000.00
TOTAL	45,000.00

\$3,035,000 Combination Tax & Revenue Certificates of Obligation, Series 2006A

Paying Agent: Bank of America

Call Option: Any Date @ par plus Redemption Premium

Debt Service Schedule

Date	Principal	Interest	Total P+I	Fiscal Total
02/01/2021	-	5,768.00	5,768.00	-
08/01/2021	280,000.00	5,768.00	285,768.00	-
09/30/2021	-	-	-	291,536.00
Total	\$280,000.00	\$11,536.00	\$291,536.00	-

Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculations	2/15/2016
Average Life	3.086 Years
Average Coupon	4.1200001%

Par Amounts Of Selected Issues

06A CO*	280,000.00
TOTAL	280,000.00

\$16,685,000 Combination Tax & Limited Revenue Certificates of Obligation, Series 2015

Paying Agent: Bank of Texas

Callable: 8/1/2024 @ par

Debt Service Schedule

Date	Principal	Interest	Total P+I	Fiscal Total
02/01/2020	-	265,843.75	265,843.75	-
08/01/2020	450,000.00	265,843.75	715,843.75	-
09/30/2020	-	-	-	981,687.50
02/01/2021	-	261,343.75	261,343.75	-
08/01/2021	460,000.00	261,343.75	721,343.75	-
09/30/2021	-	-	-	982,687.50
02/01/2022	-	254,443.75	254,443.75	-
08/01/2022	790,000.00	254,443.75	1,044,443.75	-
09/30/2022	-	-	-	1,298,887.50
02/01/2023	-	234,693.75	234,693.75	-
08/01/2023	830,000.00	234,693.75	1,064,693.75	-
09/30/2023	-	-	-	1,299,387.50
02/01/2024	-	218,093.75	218,093.75	-
08/01/2024	860,000.00	218,093.75	1,078,093.75	-
09/30/2024	-	-	-	1,296,187.50
02/01/2025	-	200,893.75	200,893.75	-
08/01/2025	895,000.00	200,893.75	1,095,893.75	-
09/30/2025	-	-	-	1,296,787.50
02/01/2026	-	178,518.75	178,518.75	-
08/01/2026	940,000.00	178,518.75	1,118,518.75	-
09/30/2026	-	-	-	1,297,037.50
02/01/2027	-	164,418.75	164,418.75	-
08/01/2027	970,000.00	164,418.75	1,134,418.75	-
09/30/2027	-	-	-	1,298,837.50
02/01/2028	-	149,868.75	149,868.75	-
08/01/2028	1,000,000.00	149,868.75	1,149,868.75	-
09/30/2028	-	-	-	1,299,737.50
02/01/2029	-	134,868.75	134,868.75	-
08/01/2029	1,070,000.00	134,868.75	1,204,868.75	-
09/30/2029	-	-	-	1,339,737.50
02/01/2030	-	118,818.75	118,818.75	-

\$16,685,000 Combination Tax & Limited Revenue Certificates of Obligation, Series 2015 (cont.)

08/01/2030	1,100,000.00	118,818.75	1,218,818.75	-
09/30/2030	-	-	-	1,337,637.50
02/01/2031	-	101,631.25	101,631.25	-
08/01/2031	1,135,000.00	101,631.25	1,236,631.25	-
09/30/2031	-	-	-	1,338,262.50
02/01/2032	-	83,187.50	83,187.50	-
08/01/2032	1,170,000.00	83,187.50	1,253,187.50	-
09/30/2032	-	-	-	1,336,375.00
02/01/2033	-	64,175.00	64,175.00	-
08/01/2033	1,210,000.00	64,175.00	1,274,175.00	-
09/30/2033	-	-	-	1,338,350.00
02/01/2034	-	43,756.25	43,756.25	-
08/01/2034	1,250,000.00	43,756.25	1,293,756.25	-
09/30/2034	-	-	-	1,337,512.50
02/01/2035	-	22,662.50	22,662.50	-
08/01/2035	1,295,000.00	22,662.50	1,317,662.50	-
09/30/2035	-	-	-	1,340,325.00
Total	\$15,425,000.00	\$4,994,437.50	\$20,419,437.50	

Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculations	2/15/2016
Average Life	12.265 Years
Average Coupon	3.3942907%

Par Amounts Of Selected Issues

15 CO \$17MM (3/17) UBS FINAL	15,425,000.00
TOTAL	15,425,000.00

\$6,530,000 General Obligation Refunding Bonds, Series 2016

Paying Agent: Bank of New York Mellon

Callable: August 1, 2025 @ par

Debt Service Schedule

Date	Principal	Interest	Total P+I	Fiscal Total
02/01/2020	-	108,781.25	108,781.25	-
08/01/2020	305,000.00	108,781.25	413,781.25	-
09/30/2020	-	-	-	522,562.50
02/01/2021	-	103,443.75	103,443.75	-
08/01/2021	305,000.00	103,443.75	408,443.75	-
09/30/2021	-	-	-	511,887.50
02/01/2022	-	98,868.75	98,868.75	-
08/01/2022	720,000.00	98,868.75	818,868.75	-
09/30/2022	-	-	-	917,737.50
02/01/2023	-	88,068.75	88,068.75	-
08/01/2023	755,000.00	88,068.75	843,068.75	-
09/30/2023	-	-	-	931,137.50
02/01/2024	-	79,575.00	79,575.00	-
08/01/2024	765,000.00	79,575.00	844,575.00	-
09/30/2024	-	-	-	924,150.00
02/01/2025	-	68,100.00	68,100.00	-
08/01/2025	795,000.00	68,100.00	863,100.00	-
09/30/2025	-	-	-	931,200.00
02/01/2026	-	52,200.00	52,200.00	-
08/01/2026	835,000.00	52,200.00	887,200.00	-
09/30/2026	-	-	-	939,400.00
02/01/2027	-	35,500.00	35,500.00	-
08/01/2027	865,000.00	35,500.00	900,500.00	-
09/30/2027	-	-	-	936,000.00
02/01/2028	-	18,200.00	18,200.00	-
08/01/2028	910,000.00	18,200.00	928,200.00	-
09/30/2028	-	-	-	946,400.00
Total	\$6,255,000.00	\$1,305,475.00	\$7,560,475.00	

\$6,530,000 General Obligation Refunding Bonds, Series 2016 (cont.)

Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculations	2/15/2016
Average Life	8.920 Years
Average Coupon	3.5994802%

Par Amounts Of Selected Issues

16 GO Ref (3/7) FINAL	6,255,000.00
TOTAL	6,255,000.00

BUDGETED CAPITAL ITEMS FOR FISCAL YEAR 2020-2021

CITY MANAGER

100-5105-904 COMPUTER EQUIP & SOFTWARE
(PHONE SYSTEM) \$15,000.00

MUNICIPAL COURT

100-5316-910 BUILDING & STRUCTURES
(PARKING LOT) \$26,500.00

STREETS & ROW

100-5633-911 CONSTRUCTION/PROJECT IMPROV.
(NORTH BLANCO ST. BRIDGE REPAIRS) \$40,000.00

GENERAL FUND TOTAL \$81,500.00

ELECTRIC DISTRIBUTION

500-5745-911 CONSTRUCTION/PROJECT IMPROV.
LK30/LK40 DOUBLE CIRCUIT UPGRADE \$236,000.00
LCRA SYSTEM STUDY - Project #7 \$20,000.00
Project #8 \$20,000.00
Project #9 \$180,000.00

500-5745-927 TRANSFORMERS
(INVENTORY) \$25,000.00

ELECTRIC FUND TOTAL \$481,000.00

AIRPORT DEPT

580-5780-911 CONSTRUCTION/PROJECT IMPROV.
(GRANT MATCH FOR IMPROVEMENTS) \$30,000.00

AIRPORT FUND TOTAL \$30,000.00

PERSONNEL EXPENSE BY FUND

Personnel expense for each fund consists of base salaries and benefits. The following benefits are included in total personnel costs: longevity, certification pay, incentives, auto allowances, retirement employee health and dental insurance, workers compensation insurance, and taxes.

General Fund		
	Non-Civil Service	\$4,232,473
	Civil Service	\$4,208,179
Electric Fund		\$1,441,013
Water Fund		\$384,125
Wastewater Fund		\$281,095
Solid Waste Fund		\$284,230
Airport Fund		\$9,929
Lockhart Economic Development		<u>\$231,655</u>
		\$11,072,699

*** No new positions for FY 2020-2021**

FISCAL YEAR 2020-2021
RECONCILIATION OF CITY MANAGER'S PROPOSED BUDGET TO COUNCIL ADOPTED BUDGET

	FY 2020-2021				FY 2020-2021			
	PROPOSED REVENUES	PROPOSED EXPENSES	Difference		REVISED REVENUES	REVISED EXPENSES	Difference	
REVENUE SUMMARY				EXPENSE SUMMARY				
GENERAL FUND	\$11,097,183	\$11,081,220	\$15,963 (a)	GENERAL FUND	\$11,299,889	\$11,154,062	\$145,827	
DEBT SERVICE FUND	1,154,890	1,154,890	0	DEBT SERVICE FUND	1,154,890	1,154,890	0	
ELECTRIC FUND	12,045,430	12,022,231	23,199 (b)	ELECTRIC FUND	12,045,430	12,023,199	22,231	
WATER FUND (1)	3,908,877	3,752,957	155,920 (b)	WATER FUND	3,908,877	3,770,540	138,337	
WASTEWATER FUND	2,475,035	2,430,461	44,574 (b)	WASTEWATER FUND	2,475,035	2,454,036	20,999	
SOLID WASTE FUND	1,868,300	1,789,338	78,962 (b)	SOLID WASTE FUND	1,868,300	1,802,509	65,791	
EMS FUND	1,338,482	1,300,671	37,811	EMS FUND	1,338,482	1,300,671	37,811	
AIRPORT FUND	119,792	67,512	52,280	AIRPORT FUND	119,792	67,512	52,280	
LOCKHART ECO DEV FUND	1,146,626	978,660	167,966	LOCKHART ECO DEV FUND	1,146,626	978,660	167,966	
TOTAL - REVENUES	\$35,154,615	\$34,577,940	\$576,675	TOTAL - EXPENSES	\$35,357,321	\$34,706,079	\$651,242	
 Included in FY 20-21 Revenues:				 Items to approved to Revised Expenses:				
(1)	Increase in Water Fund revenues due to the new water rate for Carrizo Ground Water Project - \$0.50 increase in fixed base charge. (residential - \$23.10 to \$23.60; non-residential - \$34.33 to \$34.83)						General	Utility
				1) Implementation of Phase 1 of Compensation Study	\$217,313		\$45,599	
				2) Fleet Leasing Program	57,145		32,681	
				3) Redistribute City-wide Phone System across Funds	8,550		6450	
				4) Downtown WiFi	28,000		-	
				5) Increase in Electric Grid Project (LCRA)			6,000	
 Included in FY 20-21 Expenses:				 One-Time Expenditures:				
(a)	Increases in General Fund include:			1) Additional Street Funding				400,000
	1) Proposed 3% wage inflation adjustment			2) Water Feature at City Park				12,000
	2) Fire apparatus loan funding - initial down payment \$125,000 (annual payments of \$102,028 for 5 years)			3) Clark Building Renovations				50,000
	3) Fire Chief SUV - \$45,000			4) Additional Parks Improvement Funding (Replace filters and additional plumbing repairs at City Pool)				63,500
	4) Lockhart Grand Prix - rescheduled - \$26,000			5) Pierce Custom Pumper (Fire Apparatus)				600,000
	5) City-wide Phone System - \$15,000							
	6) One Police Interceptor - \$52,000							
(b)	Increases in Utility Funds:			 CARES Funding:				
	1) Proposed 3% wage inflation adjustment			1) CARES funding of Utility/Court Payment Kiosks				79,400

**FUND BALANCE ANALYSIS
MAJOR FUNDS FY2020**

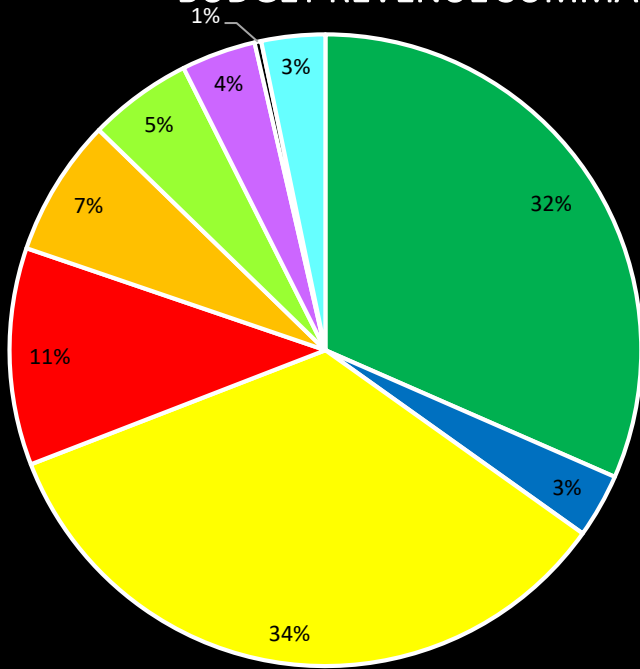
	<u>General Fund</u>	<u>Electric Fund</u>	<u>Water Fund</u>	<u>Wastewater Fund</u>	<u>Sanitation Fund</u>
2019 Ending Audited Fund Balance	<u>\$ 5,103,853</u>	<u>\$ 4,100,636</u>	<u>\$ 691,342</u>	<u>\$ 2,099,005</u>	<u>\$ 798,968</u>
% of Operating Expenses	51.33%	44.47%	23.76%	159.00%	48.96%
Fund Balance Policy Percentage (in months)	25% (3)	33% (4)	33% (4)	33% (4)	33% (4)
Required Fund Balance (restricted)	<u>\$ 2,485,954</u>	<u>\$ 2,766,129</u>	<u>\$ 673,735</u>	<u>\$ 396,044</u>	<u>\$ 489,558</u>
Encumbered for Approved Expenditures					
Server Upgrade	\$ 100,000				
Public Safety Handheld/Mobile Radios	\$ 633,466				
Sidewalk Funding	\$ 75,000				
Available Fund Balance (unrestricted)	<u>\$ 1,809,433</u>	<u>\$ 1,334,507</u>	<u>\$ 17,607</u>	<u>\$ 1,702,961</u>	<u>\$ 309,410</u>
2019-20 Projected Year-end Revenues	11,358,450	11,219,785	3,908,877	2,554,203	2,032,698
2019-20 Projected Year-end Expenses	10,235,913	11,048,360	3,752,957	2,162,970	1,882,877
	1,122,537	171,425	155,920	391,233	149,821
Committed to COVID loan/grant Program	-100,000				
FY 2019-20 Ending Fund Balance	<u>\$2,831,970</u>	<u>\$1,505,932</u>	<u>\$173,527</u>	<u>\$2,094,194</u>	<u>\$459,231</u>

BUDGET SUMMARY

**CITY OF LOCKHART
BUDGET
FISCAL YEAR 2020-21**

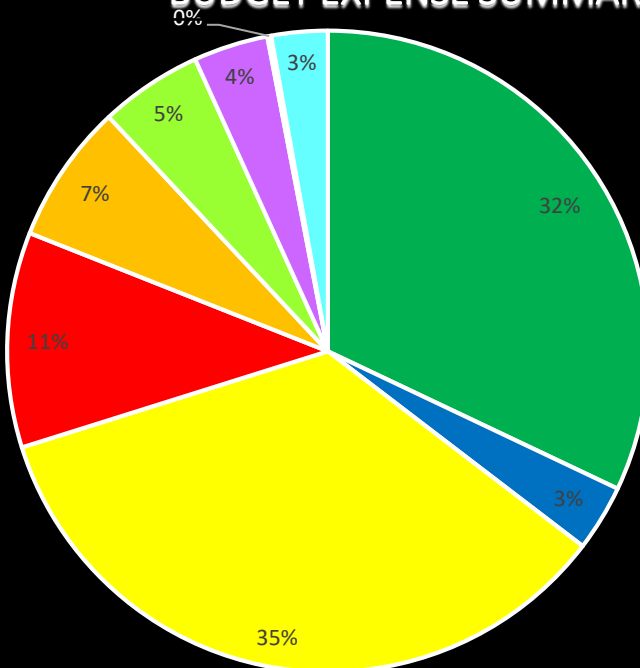
	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 AMENDED	2019-20 ESTIMATE	FY 2020-2021		
					PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
REVENUE SUMMARY							
GENERAL FUND	10,104,475	10,104,475	10,926,460	11,139,637	11,097,183	11,299,889	11,299,889
DEBT SERVICE FUND	1,040,730	1,029,211	1,107,543	1,048,393	1,154,890	1,154,890	1,154,890
ELECTRIC FUND	11,730,164	11,731,805	11,974,502	12,022,725	12,045,430	12,045,430	12,045,430
WATER FUND	3,491,030	3,483,426	3,911,639	3,577,574	3,908,877	3,908,877	3,908,877
WASTEWATER FUND	2,615,703	2,615,703	2,386,694	2,477,332	2,475,035	2,475,035	2,475,035
SOLID WASTE FUND	1,743,499	1,722,647	1,863,889	1,910,891	1,868,300	1,868,300	1,868,300
EMS FUND	2,081,242	1,970,669	1,299,246	1,418,100	1,338,482	1,338,482	1,338,482
AIRPORT FUND	73,094	72,654	81,992	88,628	119,792	119,792	119,792
LOCKHART ECO DEV FUND	943,274	943,032	969,745	1,011,848	1,146,626	1,146,626	1,146,626
TOTAL - REVENUES	33,823,211	33,673,622	34,521,710	34,695,128	35,154,615	35,357,321	35,357,321
EXPENSE SUMMARY							
GENERAL FUND	9,529,580	9,529,580	10,840,616	10,547,024	11,081,220	11,186,417	11,154,062
DEBT SERVICE FUND	1,085,677	1,085,677	1,061,843	1,061,843	1,154,890	1,154,890	1,154,890
ELECTRIC FUND	11,354,141	10,931,418	11,910,886	11,765,339	12,022,231	12,023,199	12,023,199
WATER FUND	3,495,713	2,942,333	3,864,502	3,801,026	3,752,957	3,770,540	3,770,540
WASTEWATER FUND	2,091,198	1,841,272	2,221,805	2,145,955	2,430,461	2,454,036	2,454,036
SOLID WASTE FUND	1,716,854	1,690,694	1,824,239	1,613,882	1,789,338	1,802,509	1,802,509
EMS FUND	1,967,341	1,218,309	1,299,246	1,315,750	1,300,671	1,300,671	1,300,671
AIRPORT FUND	100,130	41,723	53,093	46,999	67,512	67,512	67,512
LOCKHART ECO DEV FUND	728,774	717,503	969,745	801,347	978,660	978,660	978,660
TOTAL - EXPENSES	32,069,408	29,998,509	34,045,975	33,099,165	34,577,940	34,738,434	34,706,079

BUDGET REVENUE SUMMARY



- GENERAL FUND
- DEBT SERVICE FUND
- ELECTRIC FUND
- WATER FUND
- WASTEWATER FUND
- SOLID WASTE FUND
- EMS FUND
- AIRPORT FUND
- LOCKHART ECO DEV FUND

BUDGET EXPENSE SUMMARY



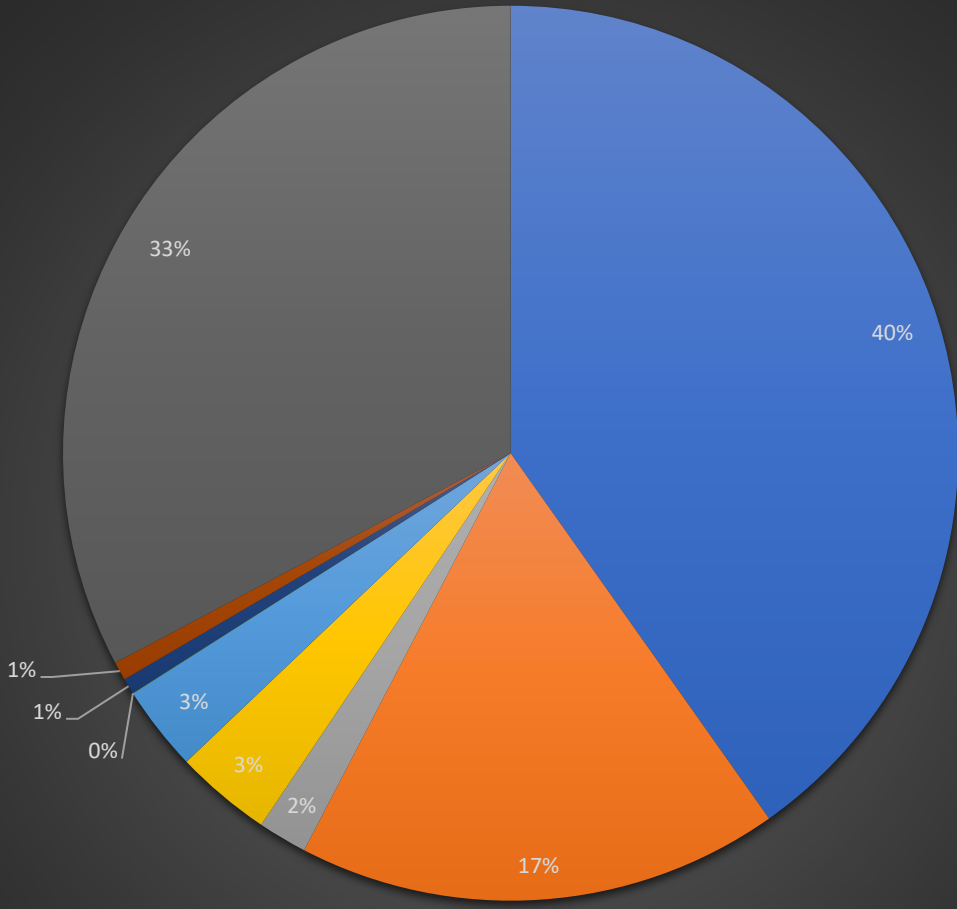
- GENERAL FUND
- DEBT SERVICE FUND
- ELECTRIC FUND
- WATER FUND
- WASTEWATER FUND
- SOLID WASTE FUND
- EMS FUND
- AIRPORT FUND
- LOCKHART ECO DEV FUND

GENERAL FUND SUMMARY

**100 - GENERAL FUND
GENERAL FUND
SUMMARY**

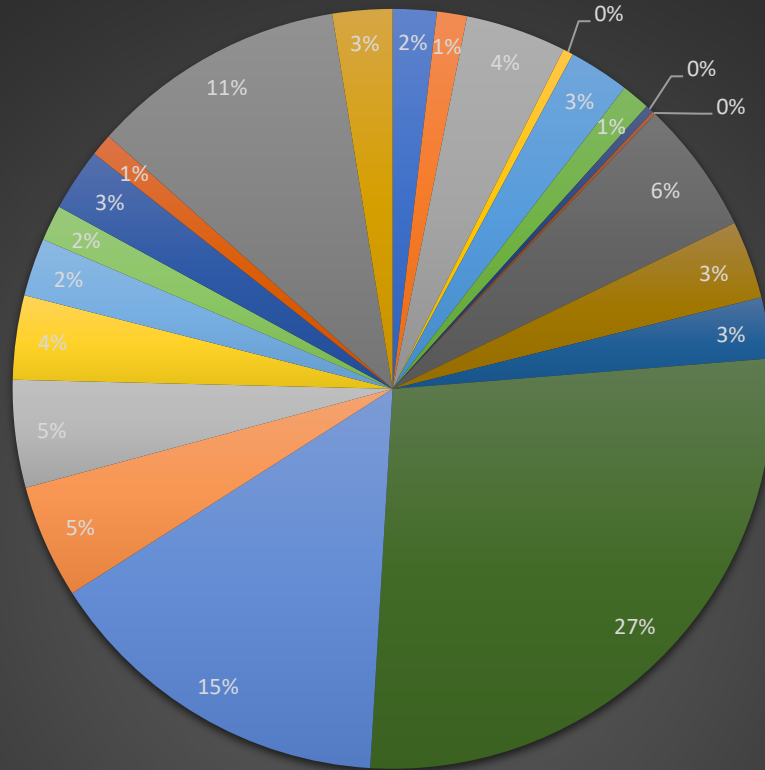
	2018-19 ACTUAL	2019-20 AMENDED	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
REVENUES	10,104,475	10,926,460	11,139,637	11,097,183	11,299,889	11,299,889
EXPENSES						
MAYOR/COUNCIL	240,919	188,243	152,734	206,567	234,567	234,567
TAX	121,939	129,270	129,270	141,671	141,671	141,671
CITY MANAGER	386,637	439,781	433,579	474,619	473,915	473,915
ECONOMIC DEVELOPMENT	18,981	40,025	24,171	48,553	48,553	48,553
FINANCE	284,636	287,129	280,743	286,228	296,400	296,400
INFORMATION SVCS	108,791	137,512	232,254	134,212	134,212	134,212
CIVIL SERVICE	39,939	32,463	24,697	37,002	39,232	39,232
COMMUNITY FACILITIES	11,396	16,425	15,820	16,425	16,425	16,425
COMMUNICATIONS	568,374	632,299	593,275	628,482	652,911	652,911
ANIMAL CONTROL	324,449	382,416	403,481	367,391	381,471	381,471
MUNICIPAL COURT	230,768	264,572	222,300	287,509	292,197	292,197
POLICE	2,762,050	3,059,859	3,123,881	3,016,291	3,084,255	3,084,255
FIRE	1,092,609	1,520,229	1,539,783	1,664,380	1,545,880	1,545,880
LIBRARY	542,554	557,038	477,287	536,969	547,701	547,701
PARKS & RECREATION	393,341	513,407	483,391	506,990	525,724	525,724
PLANNING & DEVELOPMENT	362,430	390,744	365,557	396,613	399,130	399,130
BUILDING INSPECTION	255,620	271,102	245,467	273,292	277,762	277,762
PUBLIC WORKS	162,789	135,379	126,526	168,939	171,336	138,981
GARAGE MAINTENANCE	190,374	260,105	253,436	295,891	306,733	306,733
CEMETERY	86,906	107,587	84,121	105,103	105,103	105,103
STREETS & ROW	1,153,925	1,161,575	1,039,910	1,205,997	1,229,143	1,229,143
NON-DEPARTMENTAL	190,153	313,456	295,341	282,096	282,096	282,096
TOTAL - EXPENSES	9,529,580	10,840,616	10,547,024	11,081,220	11,186,417	11,154,062
TOTAL - GENERAL FUND	574,895	85,844	592,613	15,963	113,472	145,827

GENERAL FUND REVENUES CHART



- TOTAL PROPERTY TAXES
- TOTAL LICENSES & PERMITS
- TOTAL FINES & FEES
- TOTAL INTEREST
- TOTAL OP TRANSFERS & OTHER REVENUES
- TOTAL OTHER TAXES
- TOTAL INTERGOVERNMENTAL
- TOTAL LEASES & RENTS
- TOTAL MISCELLANEOUS

GENERAL FUND EXPENSE CHART



- MAYOR/COUNCIL
- ECONOMIC DEVELOPMENT
- CIVIL SERVICE
- ANIMAL CONTROL
- FIRE
- PLANNING & DEVELOPMENT
- GARAGE MAINTENANCE
- NON-DEPARTMENTAL
- TAX
- FINANCE
- COMMUNITY FACILITIES
- MUNICIPAL COURT
- LIBRARY
- CEMETERY
- CITY MANAGER
- INFORMATION SVCS
- COMMUNICATIONS
- POLICE
- PARKS & RECREATION
- PUBLIC WORKS
- STREETS & ROW

GENERAL FUND REVENUES

**100-GENERAL FUND
REVENUES**

REVENUES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PROPERTY TAXES						
100-4100	CURRENT PROPERTY TAXES	3,541,095	4,074,927	4,115,579	4,375,122	4,577,828
100-4102	DELINQUENT PROPERTY TAXES	61,554	73,177	56,025	62,167	62,167
100-4104	PENALTY & INT ON PROP TAXES	39,825	39,342	41,643	23,890	23,890
TOTAL PROPERTY TAXES		3,642,474	4,187,446	4,213,247	4,461,179	4,663,885
OTHER TAXES						
100-4150	SALES TAXES	1,650,931	1,483,000	1,748,449	1,604,250	1,604,250
100-4152	FRANCHISE TAXES	338,338	321,788	296,862	304,852	304,852
100-4160	MIXED BEVERAGE TAXES	15,024	16,805	17,988	17,100	17,100
100-4165	PILOT-HOUSING AUTHORITY	9,552	8,200	8,200	8,200	8,200
TOTAL OTHER TAXES		2,013,845	1,829,793	2,071,499	1,934,402	1,934,402
LICENSES & PERMITS						
100-4202	CONTRACTOR'S LICENSES	9,540	9,561	10,870	8,500	8,500
100-4203	ENGINEERING PLAN REVIEW FEE	0	30,000	17,581	20,000	20,000
100-4220	BUILDING PERMITS	138,741	116,824	119,305	125,500	125,500
100-4222	ELECTRICAL PERMITS	8,705	8,710	6,147	7,500	7,500
100-4224	PLUMBING PERMITS	7,665	8,356	3,633	4,000	4,000
100-4226	HVAC PERMITS	1,790	4,301	2,100	4,500	4,500
100-4229	ZONING PERMIT FEES	16,771	15,420	12,493	15,400	15,400
100-4230	FOOD & BEVERAGE PERMITS	8,010	7,752	7,878	7,800	7,800
100-4233	FIRE REVIEW FEES	0	2,500	0	2,500	2,500
100-4234	MISCELLANEOUS PERMITS	1,400	1,257	1,533	1,400	1,400
TOTAL LICENSES & PERMITS		192,622	204,681	181,540	197,100	197,100
INTERGOVERNMENTAL						
100-4300	COUNTY-ANIMAL CONTROL	162,957	167,670	166,480	210,000	210,000
100-4310	LISD-SCHOOL RESOURCE OFFICER	114,625	99,111	99,111	139,500	139,500
100-4350	CAPCOG GRANTS	1,000	1,000	1,000	1,000	1,000
100-4385	TX DIV OF EMERG MGT	36,791	0	1,200	2,500	2,500
100-4390	OTH INTERGOVERNMENTAL REV	1,000	0	833	6,022	6,022
100-4391	OTHER GRANTS	2,000	5,000	6,780	25,000	25,000
	TCEQ Riparian Grant		235,052	235,052		
100-4391-05	DONATIONS - SUMMER FAN PROG.	450	500	500	500	500
100-4392	LCRA STEPS GRANT	0	2,150	2,150	2,000	2,000
TOTAL INTERGOVERNMENTAL		318,823	510,483	513,106	386,522	386,522
FINES & FEES						
100-4420	MUNICIPAL COURT FINES	233,823	238,528	227,265	224,910	224,910
100-4422	MUNI COURT WARRANT FEES	19,453	20,474	21,280	20,474	20,474
100-4424	MUNI COURT TIME PAYMENT FEES	4,859	5,560	3,870	5,173	5,173
100-4430	LAW ENFORCE SECURITY SVC FEES	30,280	20,906	19,833	15,000	15,000
100-4440	PARK & REC FACILITY FEES	5,430	5,259	4,093	5,300	5,300

100-4442	POOL ADMISSIONS	8,604	9,032	0	8,500	8,500	8,500
100-4450	LIBRARY SERVICES & FEES	13,228	10,372	12,669	13,700	13,700	13,700
100-4455	POLE RENTAL FEES	10,729	11,081	11,016	11,100	11,100	11,100
100-4470	ANIMAL ADOPTION FEES	5,469	5,579	2,353	3,905	3,905	3,905
100-4472	ANIMAL LICENSE FEES	9,560	9,514	6,207	6,660	6,660	6,660
100-4480	CEMETERY LOT SALES	11,200	8,300	32,533	12,000	12,000	12,000
100-4481	NSF CHECK FEES	3,270	3,718	3,880	4,200	4,200	4,200
100-4482	CREDIT CARD FEES FR CUST	3,819	4,311	4,497	5,200	5,200	5,200
100-4483	INTERMENT FEES	1,600	2,140	6,800	3,500	3,500	3,500
100-4499	OTHER FEES	3,100	2,754	2,824	2,800	2,800	2,800
TOTAL FINES & FEES		364,424	357,528	359,120	342,422	342,422	342,422
LEASES & RENTS							
100-4601	LEASE INCOME	2,200	2,220	2,200	2,200	2,200	2,200
TOTAL LEASES & RENTS		2,200	2,220	2,200	2,200	2,200	2,200
INTEREST							
100-4710	INTEREST EARNINGS	77,611	63,572	63,435	63,317	63,317	63,317
TOTAL INTEREST		77,611	63,572	63,435	63,317	63,317	63,317
MISCELLANEOUS							
100-4806	SALE OF FIXED ASSETS	57,869	42,835	12,000	25,000	25,000	25,000
100-4808	INSURANCE REIMBURSEMENT	1,411	4,864	6,102	4,500	4,500	4,500
100-4809	EXPENDITURE REIMBURSEMENT	6,071	640	832	800	800	800
100-4812	DONATIONS-LIBRARY	585	0	71	0	0	0
100-4813	DONATIONS-POLICE	900	0	0	0	0	0
100-4816	DONATIONS-FIRE	100	0	533	0	0	0
100-4819	DONATIONS-OTHER	2,000	2,762	2,500	2,000	2,000	2,000
100-4840	LOT CLEARING REVENUE	37,491	41,555	35,579	35,000	35,000	35,000
100-4890	OTHER MISC REVENUE	15,918	9,133	8,925	7,500	7,500	7,500
TOTAL MISCELLANEOUS		122,345	101,789	66,542	74,800	74,800	74,800
OP TRANSFERS & OTHER REVENUES							
100-4905	TRNSF FR ELECTRIC FUND	2,177,600	2,232,669	2,232,669	2,048,028	2,048,028	2,048,028
100-4910	TRNSF FR WATER FUND	54,000	0	0	185,654	185,654	185,654
100-4913	TRNSF FR RADIO MAINT FUND	0	41,040	41,040	63,003	63,003	63,003
100-4915	TRNSF FR WASTEWATER FUND	401,000	453,844	453,844	473,673	473,673	473,673
100-4920	TRNSF FR SOLID WASTE FUND	251,701	264,287	264,287	235,365	235,365	235,365
100-4930	TRNSF FR TRANSPORTATION FUND	390,000	450,000	450,000	400,000	400,000	400,000
100-4935	TRNSF FR LEDC FUND	40,228	51,067	51,067	51,067	51,067	51,067
100-4945	TRNSF FR DRAINAGE FUND	35,000	155,000	155,000	155,000	155,000	155,000
100-4965	TRNSF IN-OVERHEAD COSTS	19,126	21,041	21,041	23,451	23,451	23,451
TOTAL OP TRANSFERS & OTHER REVENUES		3,368,655	3,668,948	3,668,948	3,635,241	3,635,241	3,635,241
TOTAL REVENUES		10,102,999	10,926,460	11,139,637	11,097,183	11,299,889	11,299,889

MAYOR & COUNCIL

**100-GENERAL FUND
GENERAL ADMINISTRATION
MAYOR/COUNCIL**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5101-102	SALARIES - ADMINISTRATIVE	18,000	18,000	18,000	21,000	21,000	21,000
100-5101-120	FICA/MEDICARE	1,913	1,913	1,913	2,188	2,188	2,188
100-5101-132	WORKER'S COMP	56	60	60	61	61	61
100-5101-150	CAR ALLOWANCE	4,000	4,000	4,000	4,000	4,000	4,000
100-5101-152	BUSINESS EXPENSE ALLOWANCE	3,000	3,000	3,000	3,600	3,600	3,600
TOTAL PERSONNEL SERVICES		26,969	26,973	26,973	30,849	30,849	30,849
CONTRACTS & SERVICES							
100-5101-207	PRINTING, MKTG & PUBLIC REL	23,971	33,000	16,642	33,500	33,500	33,500
100-5101-226	RADIO & COMMUNICATIONS	1,201	1,300	1,082	1,220	1,220	1,220
100-5101-240	POSTAGE & SHIPPING	109	100	0	0	0	0
100-5101-299	OTHER CONTRACTS & SERVICES	41,289	14,000	9,153	14,000	14,000	14,000
100-5101-299-11	COMPREHENSIVE PLAN	0	24,000	24,000	0	0	0
TOTAL CONTRACTS & SERVICES		66,570	72,400	50,877	48,720	48,720	48,720
MATERIALS & SUPPLIES							
100-5101-302	OFFICE	250	400	120	400	400	400
100-5101-320	FOOD & BEVERAGE	1,830	600	600	1,500	1,500	1,500
TOTAL MATERIALS & SUPPLIES		2,080	1,000	720	1,900	1,900	1,900
MAINTENANCE & REPAIRS							
100-5101-410	BUILDINGS & STRUCTURES	0	5,000	2,324	4,000	4,000	4,000
100-5101-410-01	BUILDINGS & STRUCTURES	2,214	0	1,231	1,200	1,200	1,200
TOTAL MAINTENANCE & REPAIRS		2,214	5,000	3,555	5,200	5,200	5,200
STAFF DEV & TRAINING							
100-5101-502	DUES & SUBSCRIPTIONS	4,100	3,850	3,850	3,850	3,850	3,850
100-5101-502-22	DUES & SUBSCRIPTIONS - DIST 2	100	175	175	300	300	300
100-5101-502-25	DUES & SUBSCRIPTIONS - LARGE 1	0	75	75	100	100	100
100-5101-508-20	MTGS/SEMS/CONFES - MAYOR	1,237	2,300	2,300	2,000	2,000	2,000
100-5101-508-21	MTGS/SEMS/CONFES - DIST 1	298	2,300	2,300	2,000	2,000	2,000
100-5101-508-22	MTGS/SEMS/CONFES - DIST 2	1,640	2,300	2,300	2,000	2,000	2,000
100-5101-508-23	MTGS/SEMS/CONFES - DIST 3	1,237	2,300	2,300	2,000	2,000	2,000
100-5101-508-24	MTGS/SEMS/CONFES - DIST 4	925	2,300	2,300	2,000	2,000	2,000
100-5101-508-25	MTGS/SEMS/CONFES - LARGE 1	1,184	2,300	2,300	2,000	2,000	2,000

100-5101-508-26	MTGS/SEMS/CONFS - LARGE 2	1,469	2,300	2,300	2,000	2,000	2,000
TOTAL STAFF DEV & TRAINING		12,190	20,200	20,200	18,250	18,250	18,250
MISCELLANEOUS							
100-5101-703	ELECTION EXPENSES	20,490	25,000	12,739	20,000	20,000	20,000
100-5101-711	CONTR-CARTS	5,549	6,287	6,287	6,916	6,916	6,916
100-5101-712	CONTR-HAYS CLDWELL WOMEN	3,899	4,417	4,417	4,859	4,859	4,859
100-5101-713	CONTR-HCC ALCOHOL & DRUG	2,249	2,548	2,548	2,803	2,803	2,803
100-5101-714	CONTR-CCA MEALS ON WHEELS	6,099	6,910	6,910	7,601	7,601	7,601
100-5101-716	CONTR-SR CITIZENS CENTER	3,311	3,752	3,752	4,123	4,123	4,123
100-5101-717	CONTR-CASA OF CENTRAL TEX	3,349	3,794	3,794	4,173	4,173	4,173
100-5101-718	CONTR-CLD CNT CHRISTIAN MINSTRY	3,349	3,794	3,794	4,173	4,173	4,173
100-5101-724	CONTR-LOCKHART GRAND PRIX	0	2,900	2,900	26,000	26,000	26,000
100-5101-725	CONTR-CAPCOG-AIR QUALITY PROG	0	2,268	2,268	0	0	0
100-5101-795	DOWNTOWN PROMOTIONS	10,988	1,000	1,000	1,000	29,000	29,000
100-5101-795-01	DOWNTOWN PROMO-WAYFINDING	0	0	0	20,000	20,000	20,000
TOTAL MISCELLANEOUS		59,283	62,670	50,409	101,648	129,648	129,648
TOTAL MAYOR/COUNCIL		169,306	188,243	152,734	206,567	234,567	234,567

TAX

**100-GENERAL FUND
GENERAL ADMINISTRATION
TAX**

EXPENDITURES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
CONTRACTS & SERVICES						
100-5103-202 ADMINISTRATION & OPERATION	121,939	129,270	129,270	141,671	141,671	141,671
TOTAL CONTRACTS & SERVICES	121,939	129,270	129,270	141,671	141,671	141,671
TOTAL TAX	121,939	129,270	129,270	141,671	141,671	141,671

CITY MANAGER

**100-GENERAL FUND
GENERAL ADMINISTRATION
CITY MANAGER**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5105-102	SALARIES - ADMINISTRATIVE	148,791	166,648	163,742	163,742	163,742	170,242
100-5105-105	SALARIES - PROFESSIONAL	19,276	64,268	64,268	65,506	65,506	66,748
100-5105-106	WAGES - CLERICAL	22,608	17,733	17,733	27,394	27,394	31,209
100-5105-110	WAGES - PART TIME	11,780	13,079	13,079	13,083	13,083	13,475
100-5105-116	LONGEVITY	6,100	4,953	4,953	5,228	5,228	5,228
100-5105-120	FICA/MEDICARE	15,756	21,311	21,311	21,444	21,444	23,625
100-5105-122	RETIREMENT	25,801	36,355	35,712	36,581	36,581	37,678
100-5105-130	EMPLOYEE HEALTH INSURANCE	19,966	41,042	31,433	31,433	32,663	31,277
100-5105-132	WORKER'S COMP	820	762	687	687	687	723
100-5105-150	CAR ALLOWANCE	4,714	5,360	5,360	5,360	5,360	5,360
100-5105-155	PAYROLL CONTINGENCY	0	-1,080	0	9,361	13,877	0
TOTAL PERSONNEL SERVICES		275,612	370,431	358,278	379,819	385,565	385,565

CITY MANAGER DEPARTMENT	Full-time	Part-time	Active	Vacant	Budgeted
City Manager	X		1		X
City Secretary	X		1		X
Human Resource Director	X		1		X
Receptionist	X			1	X
Records Mgmt Clerk		X		1	X
Public Information Officer	X		1		X

CONTRACTS & SERVICES							
100-5105-204	LEGAL	6,586	350	80	200	200	200
100-5105-206	INSURANCE	400	400	400	400	400	400
100-5105-207	PRINTING, MKTG & PUBLIC REL	14,626	15,500	8,690	15,500	15,500	15,500
100-5105-214	RENTS & LEASES	3,312	3,500	3,440	4,650	4,650	4,650
100-5105-218	COMPUTER EQUIP & SOFTWARE	350	4,000	1,747	9,800	9,800	9,800
100-5105-222	SAFETY & REGULATORY	0	100	47	100	100	100
100-5105-226	RADIO & COMMUNICATIONS	15,545	17,400	15,214	18,200	18,200	18,200
100-5105-228	JANITORIAL	15,560	0	1,259	1,000	1,000	1,000
100-5105-240	POSTAGE & SHIPPING	613	600	398	600	600	600
100-5105-299	OTHER CONTRACTS & SERVICES	7,377	4,800	21,957	5,000	5,000	5,000
TOTAL CONTRACTS & SERVICES		64,369	46,650	53,232	55,450	55,450	55,450

MATERIALS & SUPPLIES

100-5105-302	OFFICE	5,596	4,600	4,135	6,000	6,000	6,000
100-5105-320	FOOD & BEVERAGE	455	500	482	600	600	600
100-5105-328	JANITORIAL	1,155	1,800	1,753	2,300	2,300	2,300
100-5105-334	OFFICE FURNITURE	150	300	150	150	150	150
100-5105-399	OTHER SUPPLIES	802	800	382	400	400	400

TOTAL MATERIALS & SUPPLIES

8,158	8,000	6,902	9,450	9,450	9,450
--------------	--------------	--------------	--------------	--------------	--------------

MAINTENANCE & REPAIRS

100-5105-410	BUILDINGS & STRUCTURES	17,110	2,000	1,582	2,000	2,000	2,000
100-5105-499	OTHER MAINTENANCE & REPAIRS	4,398	0	100	200	200	200

TOTAL MAINTENANCE & REPAIRS

21,508	2,000	1,682	2,200	2,200	2,200
---------------	--------------	--------------	--------------	--------------	--------------

STAFF DEV & TRAINING

100-5105-502	DUES & SUBSCRIPTIONS	4,433	5,500	4,835	5,500	5,500	5,500
100-5105-508	MTGS-SEMINARS-CONFERENCES	359	2,700	2,600	2,700	2,700	2,700

TOTAL STAFF DEV & TRAINING

4,792	8,200	7,435	8,200	8,200	8,200
--------------	--------------	--------------	--------------	--------------	--------------

MISCELLANEOUS

100-5105-710	EMPLOYEE AWARDS	3,891	4,500	6,050	4,500	4,500	4,500
--------------	-----------------	-------	-------	-------	-------	-------	-------

TOTAL MISCELLANEOUS

3,891	4,500	6,050	4,500	4,500	4,500
--------------	--------------	--------------	--------------	--------------	--------------

CAPITAL OUTLAY

100-5105-904	COMPUTER EQUIP & SOFTWARE	0	0	0	15,000	8,550	8,550
--------------	---------------------------	---	---	---	--------	-------	-------

TOTAL CAPITAL OUTLAY

0	0	0	15,000	8,550	8,550
----------	----------	----------	---------------	--------------	--------------

TOTAL CITY MANAGER

378,330	439,781	433,579	474,619	473,915	473,915
----------------	----------------	----------------	----------------	----------------	----------------

ECONOMIC DEVELOPMENT

**100-GENERAL FUND
GENERAL ADMINISTRATION
ECONOMIC DEVELOPMENT**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
MISCELLANEOUS							
100-5107-704-01	380 - PURE CASTINGS	18,981	15,125	14,526	13,973	13,973	13,973
100-5107-704-02	380 - FASHION GLASS		0	0	12,120	12,120	12,120
100-5107-704-03	380 - CHUNILAL INC - SCHLOTSKY'S	0	500	0	500	500	500
100-5107-704-04	380 - HILL COUNTRY FOODWORKS		5,100	4,590	4,590	4,590	4,590
100-5107-707-05	308 - VISIONARY FIBER TECH		19,300	5,055	17,370	17,370	17,370
TOTAL MISCELLANEOUS		18,981	40,025	24,171	48,553	48,553	48,553
TOTAL ECONOMIC DEVELOPMENT		18,981	40,025	24,171	48,553	48,553	48,553

FINANCE DEPT.

**100-GENERAL FUND
GENERAL ADMINISTRATION
FINANCE**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5108-102	SALARIES - ADMINISTRATIVE	56,927	51,401	49,904	49,904	49,904	52,967
100-5108-104	SALARIES - SUPERVISORY	38,141	40,818	39,629	39,629	39,629	42,543
100-5108-105	SALARIES - PROFESSIONAL	30,882	28,816	24,952	24,952	24,952	26,065
100-5108-106	WAGES - CLERICAL	44,501	48,677	47,258	47,258	47,258	49,136
100-5108-116	LONGEVITY	7,152	6,027	6,027	6,361	6,361	6,361
100-5108-120	FICA/MEDICARE	13,015	13,444	12,860	12,860	12,860	13,851
100-5108-122	RETIREMENT	25,227	22,934	21,938	21,416	21,416	23,067
100-5108-130	EMPLOYEE HEALTH INSURANCE	21,165	29,041	22,696	22,696	24,746	22,778
100-5108-132	WORKER'S COMP	482	481	412	412	412	442
100-5108-155	PAYROLL CONTINGENCY	0	0	0	5,900	9,672	0
TOTAL PERSONNEL SERVICES		237,492	241,639	225,676	231,388	237,210	237,210

FINANCE DEPARTMENT	Full-time	Part-time	Active	Vacant	Budgeted
Finance Director	X		1		X
Controller	X		1		X
Staff Accountant	X		1		X
Personnel Specialist	X		1		X
Accounts Payable Clerk	X		1		X

CONTRACTS & SERVICES							
100-5108-202	ADMINISTRATION & OPERATIONS	35	40	40	40	40	40
100-5108-207	PRINTING, MKTG & PUBLIC REL	0	0	0	50	50	50
100-5108-212	FINANCIAL & ACCOUNTING	12,473	12,000	12,460	12,000	16,350	16,350
100-5108-214	RENTS & LEASES	785	1,200	1,378	2,300	2,300	2,300
100-5108-218	COMPUTER EQUIP & SOFTWARE	19,232	21,000	30,192	24,000	24,000	24,000
100-5108-226	RADIO & COMMUNICATIONS	2,358	2,400	2,286	2,700	2,700	2,700
100-5108-240	POSTAGE & SHIPPING	1,812	1,850	1,422	1,850	1,850	1,850
TOTAL CONTRACTS & SERVICES		36,695	38,490	47,778	42,940	47,290	47,290

MATERIALS & SUPPLIES							
100-5108-302	OFFICE	4,064	3,500	4,678	5,000	5,000	5,000
100-5108-304	COMPUTER EQUIP & SOFTWARE	499	1,000	633	1,000	1,000	1,000
TOTAL MATERIALS & SUPPLIES		4,563	4,500	5,311	6,000	6,000	6,000

STAFF DEV & TRAINING

100-5108-502	DUES & SUBSCRIPTIONS	1,404	500	289	500	500	500
100-5108-506	CERTIFICATION & LICENSING	548	150	200	400	400	400
100-5108-508	MTGS-SEMINARS-CONFERENCES	445	350	350	3,000	3,000	3,000
100-5108-510	TRANSPORTATION & LODGING	124	1,500	1,139	2,000	2,000	2,000

TOTAL STAFF DEV & TRAINING

2,521	2,500	1,978	5,900	5,900	5,900
--------------	--------------	--------------	--------------	--------------	--------------

TOTAL FINANCE

281,271	287,129	280,743	286,228	296,400	296,400
----------------	----------------	----------------	----------------	----------------	----------------

INFORMATION SERVICES

**100-GENERAL FUND
GENERAL ADMINISTRATION
INFORMATION SYSTEMS**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
CONTRACTS & SERVICES							
100-5109-218	COMPUTER EQUIP & SOFTWARE	0	500	125	1,000	1,000	1,000
100-5109-226	RADIO & COMMUNICATIONS	10,212	10,212	9,077	10,212	10,212	10,212
100-5109-299	OTHER CONTRACTS & SERVICES	72,788	95,300	135,443	95,000	95,000	95,000
TOTAL CONTRACTS & SERVICES		83,000	106,012	144,645	106,212	106,212	106,212
MATERIALS & SUPPLIES							
100-5109-302	OFFICE	0	0	0	2,000	2,000	2,000
100-5109-304	COMPUTER EQUIP & SOFTWARE	25,791	25,500	4,641	20,000	20,000	20,000
TOTAL MATERIALS & SUPPLIES		25,791	25,500	4,641	22,000	22,000	22,000
CAPITAL OUTLAY							
100-5109-904	COMPUTER EQUIP & SOFTWARE	0	6,000	82,968	6,000	6,000	6,000
TOTAL CAPITAL OUTLAY		0	6,000	82,968	6,000	6,000	6,000
TOTAL INFORMATION SERVICES		108,791	137,512	232,254	134,212	134,212	134,212

CIVIL SERVICE

**100-GENERAL FUND
GENERAL ADMINISTRATION
CIVIL SERVICE**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5110-105	SALARIES - PROFESSIONAL	13,769	15,003	14,566	14,566	14,566	16,819
100-5110-116	LONGEVITY	517	595	595	634	634	634
100-5110-120	FICA/MEDICARE	1,050	1,193	1,163	1,163	1,163	1,345
100-5110-122	RETIREMENT	1,975	2,036	1,984	1,936	1,936	2,241
100-5110-130	EMPLOYEE HEALTH INSURANCE	1,865	2,553	1,994	1,994	2,404	2,009
100-5110-132	WORKER'S COMP	37	43	38	38	38	44
100-5110-155	PAYROLL CONTINGENCY	0	0	0	531	2,351	0
TOTAL PERSONNEL SERVICES		19,213	21,423	20,340	20,862	23,092	23,092
CONTRACTS & SERVICES							
100-5110-214	RENTS & LEASES	152	350	144	350	350	350
100-5110-240	POSTAGE & SHIPPING	193	400	120	400	400	400
TOTAL CONTRACTS & SERVICES		345	750	264	750	750	750
MATERIALS & SUPPLIES							
100-5110-302	OFFICE	328	450	160	450	450	450
100-5110-399	OTHER SUPPLIES	2,075	7,100	1,200	7,100	7,100	7,100
TOTAL MATERIALS & SUPPLIES		2,403	7,550	1,360	7,550	7,550	7,550
STAFF DEV & TRAINING							
100-5110-502	DUES & SUBSCRIPTIONS	75	75	75	75	75	75
100-5110-508	MTGS-SEMINARS-CONFERENCES	5,061	2,665	2,658	7,765	7,765	7,765
TOTAL STAFF DEV & TRAINING		5,136	2,740	2,733	7,840	7,840	7,840
TOTAL CIVIL SERVICE		27,097	32,463	24,697	37,002	39,232	39,232

COMMUNITY FACILITIES

**100-GENERAL FUND
HEALTH
COMMUNITY FACILITY**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
CONTRACTS & SERVICES							
100-5211-210	BUILDINGS & STRUCTURES	1,840	1,900	1,500	1,900	1,900	1,900
100-5211-226	RADIO & COMMUNICATIONS	6,516	7,465	6,883	7,465	7,465	7,465
100-5211-299	OTHER CONTRACTS & SERVICES	706	960	848	960	960	960
TOTAL CONTRACTS & SERVICES		9,062	10,325	9,231	10,325	10,325	10,325
MATERIALS & SUPPLIES							
100-5211-310	BUILDINGS & STRUCTURES	0	2,000	3,555	2,000	2,000	2,000
100-5211-399	OTHER SUPPLIES	415	800	287	800	800	800
TOTAL MATERIALS & SUPPLIES		415	2,800	3,842	2,800	2,800	2,800
MAINTENANCE & REPAIRS							
100-5211-410	BUILDINGS & STRUCTURES	1,369	2,500	2,482	2,500	2,500	2,500
100-5211-499	OTHER MAINTENANCE & REPAIRS	551	800	265	800	800	800
TOTAL MAINTENANCE & REPAIRS		1,920	3,300	2,747	3,300	3,300	3,300
TOTAL COMMUNITY FACILITY		11,397	16,425	15,820	16,425	16,425	16,425

COMMUNICATIONS

**100-GENERAL FUND
PUBLIC SAFETY
COMMUNICATIONS**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5314-104	SALARIES - SUPERVISORY	50,123	53,003	52,978	52,978	52,978	55,067
100-5314-108	WAGES - LABOR	297,239	311,914	307,217	307,217	307,217	336,913
100-5314-112	OVERTIME	32,462	41,200	51,819	40,000	40,000	41,200
100-5314-114	CERTIFICATION PAY	12,070	13,200	13,800	13,800	13,800	13,800
100-5314-116	LONGEVITY	8,620	10,952	10,752	10,978	10,978	10,978
100-5314-120	FICA/MEDICARE	30,385	32,916	32,510	32,510	32,510	34,686
100-5314-122	RETIREMENT	55,081	56,150	48,142	54,142	54,142	57,763
100-5314-130	EMPLOYEE HEALTH INSURANCE	68,542	90,280	61,358	78,315	82,825	78,489
100-5314-132	WORKER'S COMP	937	1,178	1,041	1,041	1,041	1,109
100-5314-155	PAYROLL CONTINGENCY	0	0	0	14,595	34,514	0
TOTAL PERSONNEL SERVICES		555,459	610,793	579,617	605,576	630,005	630,005

COMMUNICATIONS	Full-time	Part-time	Active	Vacant	Budgeted
Dispatch Supervisor	X		1		X
Telecommunicator/Dispatch	X		7	2	X

CONTRACTS & SERVICES							
100-5314-224	CHEMICAL & MEDICAL	335	300	730	300	300	300
100-5314-226	RADIO & COMMUNICATIONS	9,898	10,066	8,618	10,066	10,066	10,066
TOTAL CONTRACTS & SERVICES		10,233	10,366	9,348	10,366	10,366	10,366

MATERIALS & SUPPLIES							
100-5314-302	OFFICE	1,559	1,500	395	1,500	1,500	1,500
100-5314-304	COMPUTER EQUIP & SOFTWARE	0	4,340	1,200	4,340	4,340	4,340
100-5314-332	MINOR TOOLS & EQUIPMENT	0	0	200	0	0	0
100-5314-334	OFFICE FURNITURE	0	1,000	500	0	0	0
100-5314-399	OTHER SUPPLIES	0	0	0	1,000	1,000	1,000
TOTAL MATERIALS & SUPPLIES		1,559	6,840	2,295	6,840	6,840	6,840

MAINTENANCE & REPAIRS

100-5314-402	OFFICE EQUIPMENT	140	200	200	200	200	200
100-5314-426	RADIO & COMMUNICATIONS	0	200	0	200	200	200
100-5314-499	OTHER MAINTENANCE & REPAIRS	0	2,500	500	3,000	3,000	3,000

TOTAL MAINTENANCE & REPAIRS

140	2,900	700	3,400	3,400	3,400
------------	--------------	------------	--------------	--------------	--------------

STAFF DEV & TRAINING

100-5314-506	CERTIFICATION & LICENSING	808	1,000	600	1,000	1,000	1,000
100-5314-508	MTGS-SEMINARS-CONFERENCES	82	0	350	500	500	500
100-5314-510	TRANSPORTATION & LODGING	92	400	365	800	800	800

TOTAL STAFF DEV & TRAINING

982	1,400	1,315	2,300	2,300	2,300
------------	--------------	--------------	--------------	--------------	--------------

TOTAL COMMUNICATIONS

568,373	632,299	593,275	628,482	652,911	652,911
----------------	----------------	----------------	----------------	----------------	----------------

ANIMAL CONTROL

**100-GENERAL FUND
PUBLIC SAFETY
ANIMAL CONTROL**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5315-104-04	SALARIES - SUPERVISORY - ACO	33,148	38,670	38,667	38,667	38,667	41,755
100-5315-106	WAGES - CLERICAL	478	23,223	23,234	23,234	23,234	26,293
100-5315-108	WAGES - LABOR	97,825	108,469	125,237	106,247	106,247	112,993
100-5315-110	WAGES - PART TIME	39,194	23,224	46,241	23,234	23,234	24,862
100-5315-112	OVERTIME	1,290	1,700	1,080	600	600	618
100-5315-116	LONGEVITY	1,630	3,055	2,755	3,481	3,481	3,481
100-5315-120	FICA/MEDICARE	13,181	15,173	11,526	14,953	14,953	15,883
100-5315-122	RETIREMENT	14,539	25,884	12,286	24,902	24,902	26,452
100-5315-122-04	RETIREMENT - ACO	9,212	0	7,354	0	0	0
100-5315-130	EMPLOYEE HEALTH INSURANCE	34,317	51,719	36,711	46,683	49,143	46,750
100-5315-132	WORKER'S COMP	5,095	6,850	6,647	6,647	6,647	7,060
100-5315-155	PAYROLL CONTINGENCY	0	0	0	7,079	15,039	0
TOTAL PERSONNEL SERVICES		249,909	297,967	311,738	295,727	306,147	306,147

ANIMAL CONTROL	Full-time	Part-time	Active	Vacant	Budgeted
Animal Control Officer	X			1	X
Animal Shelter, Supervisor	X		1		X
Animal Shelter, Admin Asst	X		1		X
Animal Shelter Attendant/ACO	X		2	1	X
Animal Shelter, Attendant		X	2		X

CONTRACTS & SERVICES							
100-5315-207	PRINTING, MKTG & PUBLIC REL	0	1,000	200	250	250	250
100-5315-208	GROUND & LANDSCAPING	0	1,000	1,000	0	0	0
100-5315-214	RENTS & LEASES	17	300	50	70	3,730	3,730
100-5315-218	COMPUTER EQUIP & SOFTWARE	1,990	1,000	0	0	0	0
100-5315-220	FOOD & BEVERAGE	1,002	1,000	1,000	1,000	1,000	1,000
100-5315-222	SAFETY & REGULATORY	25	456	450	456	456	456
100-5315-224	CHEMICAL & MEDICAL	8,740	23,870	12,500	200	200	200
100-5315-226	RADIO & COMMUNICATIONS	2,390	3,482	3,245	3,492	3,492	3,492
100-5315-226-04	RADIO & COMMUNICATIONS-ACO	265	570	506	570	570	570
100-5315-240	POSTAGE & SHIPPING	1,068	1,700	700	1,000	1,000	1,000
100-5315-252	LICENS/REGISTR/PERMITS	0	3,875	850	0	0	0
100-5315-299	OTHER CONTRACTS & SERVICES	18,389	0	29,216	20,000	20,000	20,000
TOTAL CONTRACT & SERVICES		33,886	38,253	49,717	27,038	30,698	30,698

MATERIALS & SUPPLIES

100-5315-302	OFFICE	1,976	2,055	1,162	2,000	2,000	2,000
100-5315-303	ANIMAL FOOD	0	6,200	500	6,200	6,200	6,200
100-5315-306	MOTOR VEHICLES	4,928	254	0	254	254	254
100-5315-306-04	MOTOR VEHICLES-ACO	351	400	200	400	400	400
100-5315-308	GROUNDS & LANDSCAPING	0	550	500	550	550	550
100-5315-310	BUILDINGS & STRUCTURES	4,791	840	500	840	840	840
100-5315-312	MACHINERY & EQUIPMENT	172	2,000	1,500	2,000	2,000	2,000
100-5315-324	CHEMICAL & MEDICAL	14,600	14,600	14,500	16,600	16,600	16,600
100-5315-326	RADIO & COMMUNICATIONS	0	310	10,098	310	310	310
100-5315-328	JANITORIAL	5,198	5,386	4,897	5,500	5,500	5,500
100-5315-330	UNIFORMS & APPAREL	296	1,022	1,000	1,022	1,022	1,022
100-5315-332	MINOR TOOLS & EQUIPMENT	268	300	150	300	300	300
100-5315-334	OFFICE FURNITURE	0	2,400	1,200	0	0	0
100-5315-335	GAS	0	1,300	0	0	0	0
100-5315-335-04	GAS - ACO	1,670	2,000	1,280	2,000	2,000	2,000
100-5315-337-04	TIRES-TUBES-BATTERIES-ACO	152	529	454	500	500	500
TOTAL MATERIALS & SUPPLIES		34,402	40,146	37,941	38,476	38,476	38,476

MAINTENANCE & REPAIRS

100-5315-406	MOTOR VEHICLES	100	0	85	100	100	100
100-5315-410	BUILDINGS & STRUCTURES	0	2,000	1,800	2,000	2,000	2,000
100-5315-412	MACHINERY & EQUIPMENT	39	600	500	600	600	600
TOTAL MAINTENANCE & REPAIRS		139	2,600	2,385	2,700	2,700	2,700

STAFF DEV & TRAINING

100-5315-506	CERTIFICATION & LICENSING	875	1,000	700	1,000	1,000	1,000
100-5315-508	MTGS-SEMINARS-CONFERENCES	300	900	500	900	900	900
100-5315-510	TRANSPORTATION & LODGING	1,754	1,550	500	1,550	1,550	1,550
TOTAL STAFF DEV & TRAINING		2,929	3,450	1,700	3,450	3,450	3,450

TOTAL ANIMAL CONTROL

321,265	382,416	403,481	367,391	381,471	381,471
----------------	----------------	----------------	----------------	----------------	----------------

MUNICIPAL COURT

**100-GENERAL FUND
PUBLIC SAFETY
MUNICIPAL COURT**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5316-104	SALARIES - SUPERVISORY	44,535	46,654	41,752	47,103	47,103	50,016
100-5316-105	SALARIES - PROFESSIONAL	30,900	30,900	32,136	32,400	32,400	33,100
100-5316-106	WAGES - CLERICAL	54,633	57,488	57,360	64,771	64,771	68,095
100-5316-110	WAGES - PART TIME	2,320	29,525	6,080	18,032	18,032	18,393
100-5316-112	OVERTIME	812	1,288	300	600	600	618
100-5316-114	CERTIFICATION PAY	382	600	545	720	720	720
100-5316-116	LONGEVITY	3,120	4,992	4,992	5,460	5,460	5,460
100-5316-120	FICA/MEDICARE	9,337	14,036	9,799	12,915	12,915	13,492
100-5316-122	RETIREMENT	14,391	19,912	14,640	17,414	17,414	18,254
100-5316-130	EMPLOYEE HEALTH INSURANCE	20,832	20,233	20,233	15,917	17,147	15,956
100-5316-132	WORKER'S COMP	385	489	401	401	401	418
100-5316-155	PAYROLL CONTINGENCY	0	-2,520	0	4,101	7,559	0
TOTAL PERSONNEL SERVICES		181,647	223,597	188,238	219,834	224,522	224,522

MUNICIPAL COURT	Full-time	Part-time	Active	Vacant	Budgeted
Municipal Court Administrator	X		1		X
Deputy Court Clerk	X		1		X
Deputy Court Clerk - P/T		X		1	X
Juvenile Case/Deputy Court Mgr	X		1		X
Municipal Court Judge		X	1		X

CONTRACTS & SERVICES							
100-5316-202	ADMINISTRATION & OPERATION	54	500	310	500	500	500
100-5316-207	PRINTING, MKTG & PUBLIC RE	101	300	300	300	300	300
100-5316-212	FINANCIAL & ACCOUNTING	10,689	12,000	9,442	12,000	12,000	12,000
100-5316-214	RENTS & LEASES	1,297	1,500	1,200	1,500	1,500	1,500
100-5316-216	MAINTENANCE & REPAIRS	839	600	300	600	600	600
100-5316-222	SAFETY & REGULATORY	260	350	200	350	350	350
100-5316-226	RADIO & COMMUNICATIONS	8,375	8,000	5,744	8,000	8,000	8,000
100-5316-240	POSTAGE & SHIPPING	1,863	2,000	1,675	2,000	2,000	2,000
100-5316-244	UTILITIES	4,931	5,000	4,990	5,000	5,000	5,000
TOTAL CONTRACTS & SERVICES		28,409	30,250	24,161	30,250	30,250	30,250

MATERIALS & SUPPLIES

100-5316-302	OFFICE	1,596	1,800	1,800	1,800	1,800	1,800
100-5316-304	COMPUTER EQUIP & SOFTWARE	1,075	500	581	500	500	500
100-5316-320	FOOD & BEVERAGE	359	400	365	400	400	400
100-5316-328	JANITORIAL	179	400	400	400	400	400
100-5316-330	UNIFORMS & APPAREL	0	200	155	200	200	200
100-5316-334	OFFICE FURNITURE	300	1,000	750	500	500	500

TOTAL MATERIALS & SUPPLIES

3,509	4,300	4,051	3,800	3,800	3,800
--------------	--------------	--------------	--------------	--------------	--------------

MAINTENANCE & REPAIRS

100-5316-408	GROUNDS & LANDSCAPING	0	300	0	200	200	200
--------------	-----------------------	---	-----	---	-----	-----	-----

TOTAL MAINTENANCE & REPAIRS

0	300	0	200	200	200
----------	------------	----------	------------	------------	------------

STAFF DEV & TRAINING

100-5316-502	DUES & SUBSCRIPTIONS	220	200	75	200	200	200
100-5316-506	CERTIFICATION & LICENSING	150	225	150	225	225	225
100-5316-508	MTGS-SEMINARS-CONFERENCES	770	1,000	860	1,000	1,000	1,000
100-5316-510	TRANSPORTATION & LODGING	1,577	1,500	300	1,500	1,500	1,500

TOTAL STAFF DEV & TRAINING

2,717	2,925	1,385	2,925	2,925	2,925
--------------	--------------	--------------	--------------	--------------	--------------

MISCELLANEOUS

100-5316-740	CREDIT CARD FEES	3,292	3,200	4,465	4,000	4,000	4,000
--------------	------------------	-------	-------	-------	-------	-------	-------

TOTAL MISCELLANEOUS

3,292	3,200	4,465	4,000	4,000	4,000
--------------	--------------	--------------	--------------	--------------	--------------

CAPITAL OUTLAY

100-5316-910	BUILDING & STRUCTURES	0	0	0	26,500	26,500	26,500
--------------	-----------------------	---	---	---	--------	--------	--------

TOTAL CAPITAL OUTLAY

0	0	0	26,500	26,500	26,500
----------	----------	----------	---------------	---------------	---------------

TOTAL MUNICIPAL COURT

219,574	264,572	222,300	287,509	292,197	292,197
----------------	----------------	----------------	----------------	----------------	----------------

POLICE DEPT.

**100-GENERAL FUND
PUBLIC SAFETY
POLICE**

EXPENDITURES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES						
100-5317-102 SALARIES - ADMINISTRATIVE	93,087	103,650	103,650	103,650	103,650	105,240
100-5317-104 SALARIES - SUPERVISORY	513,681	502,692	569,067	569,067	569,067	604,067
100-5317-106 WAGES - CLERICAL	50,542	82,310	82,306	82,306	82,306	86,789
100-5317-108 WAGES - LABOR	897,821	1,116,580	828,950	1,057,962	1,057,962	1,125,769
100-5317-112 OVERTIME	128,841	100,122	154,820	101,092	101,092	117,785
100-5317-114 CERTIFICATION PAY	13,122	15,900	8,500	11,700	11,700	11,700
100-5317-115 HIRING INCENTIVE	640	8,000	8,000	12,000	12,000	12,000
100-5317-116 LONGEVITY	10,625	12,785	10,699	10,699	10,699	10,699
100-5317-117 ASSIGNMENT PAY	12,578	16,800	9,500	15,300	15,300	15,300
100-5317-118 INCENTIVE PAY	5,585	6,900	4,800	6,300	6,300	6,300
100-5317-120 FICA/MEDICARE	126,999	150,746	150,250	150,250	150,250	159,863
100-5317-122 RETIREMENT	236,419	257,155	256,309	250,220	250,220	266,233
100-5317-130 EMPLOYEE HEALTH INSURANCE	203,588	313,838	229,206	247,204	247,204	247,878
100-5317-132 WORKER'S COMP	37,467	49,032	42,532	42,532	42,532	44,956
100-5317-155 PAYROLL CONTINGENCY	0	0	0	70,587	154,297	0
TOTAL PERSONNEL SERVICES	2,330,995	2,736,510	2,458,589	2,730,869	2,814,579	2,814,579

POLICE DEPT	Full-time	Part-time	Active	Vacant	Budgeted
Police Chief	X		1		X
Administrative Coordinator	X		1		X
Captain	X		1		X
Lieutenant	X		2	1	X
Sergeant	X		3	1	X
Investigator	X		3		X
School Resource Officer	X		2		X
Police Officer	X		9	5	X
Warrant Baliff Officer	X		1		X
Victim Svcs Coord/Prop Ev Tech	X		1		X

CONTRACTS & SERVICES

100-5317-202	ADMINISTRATION & OPERATION	22,100	21,900	21,400	24,600	24,600	24,600
100-5317-206	INSURANCE	0	0	600	600	600	600
100-5317-207	PRINTING, MKTG & PUBLIC RE	1,695	4,400	2,000	4,400	4,400	4,400
100-5317-214	RENTS & LEASES	3,433	3,500	0	1,500	36,754	36,754
100-5317-216	MAINTENANCE & REPAIRS	1,313	951	1,200	500	1,500	1,500
100-5317-218	COMPUTER EQUIP & SOFTWARE	0	0	700	12,700	12,700	12,700
100-5317-224	CHEMICAL & MEDICAL	3,887	4,500	2,390	1,600	1,600	1,600
100-5317-226	RADIO & COMMUNICATIONS	36,338	36,938	67,220	40,511	40,511	40,511
100-5317-240	POSTAGE & SHIPPING	1,335	1,500	750	2,000	2,000	2,000
100-5317-244	UTILITIES	2,059	3,600	1,550	3,600	3,600	3,600
100-5317-299	OTHER CONTRACTS & SERVICES	672	0	200	0	0	0
TOTAL CONTRACTS & SERVICES		72,832	77,289	98,010	92,011	128,265	128,265

MATERIALS & SUPPLIES

100-5317-302	OFFICE	10,841	12,600	11,500	12,600	12,600	12,600
100-5317-304	COMPUTER EQUIP & SOFTWARE	741	900	3,500	1,000	1,000	1,000
100-5317-305	GUNS & AMMUNITION	34,976	16,734	1,200	5,000	5,000	5,000
100-5317-306	MOTOR VEHICLES	2,066	2,100	2,000	2,100	2,100	2,100
100-5317-312	MACHINERY & EQUIPMENT	1,924	4,891	650	4,891	4,891	4,891
100-5317-324	CHEMICAL & MEDICAL	0	2,508	2,300	3,108	3,108	3,108
100-5317-326	RADIO & COMMUNICATIONS	1,197	4,000	355,860	4,000	4,000	4,000
100-5317-328	JANITORIAL	3,116	4,200	3,750	4,200	4,200	4,200
100-5317-330	UNIFORMS & APPAREL	25,273	15,853	8,500	12,500	12,500	12,500
100-5317-334	OFFICE FURNITURE	743	900	150	900	900	900
100-5317-335	GAS	51,010	36,000	32,000	36,000	36,000	36,000
100-5317-336	DIESEL	-3	100	0	100	100	100
100-5317-399	OTHER SUPPLIES	3,517	3,000	2,500	3,000	3,000	3,000
TOTAL MATERIALS & SUPPLIES		135,401	103,786	423,910	89,399	89,399	89,399

MAINTENANCE & REPAIRS

100-5317-406	MOTOR VEHICLES	15,606	21,637	15,800	21,637	21,637	21,637
100-5317-408	GROUNDS & LANDSCAPING	0	1,700	0	1,700	1,700	1,700
100-5317-410	BUILDINGS & STRUCTURES	4,046	4,675	2,200	4,675	4,675	4,675
100-5317-426	RADIO & COMMUNICATIONS	0	1,600	1,200	1,600	1,600	1,600
100-5317-432	MINOR TOOLS & EQUIPMENT	0	500	20	500	500	500
TOTAL MAINTENANCE & REPAIRS		19,652	30,112	19,220	30,112	30,112	30,112

STAFF DEV & TRAINING

100-5317-502	DUES & SUBSCRIPTIONS	215	250	455	500	500	500
100-5317-504	EDUCATION/TRAINING MATERIA	5,067	5,500	1,800	6,000	6,000	6,000
100-5317-506	CERTIFICATION & LICENSING	6,546	2,200	5,365	3,000	3,000	3,000
100-5317-508	MTGS-SEMINARS-CONFERENCES	6,453	2,000	1,200	2,800	2,800	2,800
100-5317-510	TRANSPORTATION & LODGING	0	4,050	3,000	5,000	5,000	5,000

TOTAL STAFF DEV & TRAINING

18,281	14,000	11,820	17,300	17,300	17,300
---------------	---------------	---------------	---------------	---------------	---------------

MISCELLANEOUS

100-5317-740	SPECIAL INVESTIGATIONS	1,776	200	100	200	200	200
100-5317-749	K-9 EXPENSE	16,327	3,500	3,200	4,400	4,400	4,400

TOTAL MISCELLANEOUS

18,103	3,700	3,300	4,600	4,600	4,600
---------------	--------------	--------------	--------------	--------------	--------------

CAPITAL OUTLAY

100-5317-906	MOTOR VEHICLES	132,437	92,000	109,032	52,000	0	0
100-5317-910	BUILDINGS & STRUCTURES	0	2,462	0	0	0	0

TOTAL CAPITAL OUTLAY

132,437	94,462	109,032	52,000	0	0
----------------	---------------	----------------	---------------	----------	----------

TOTAL POLICE

2,727,701	3,059,859	3,123,881	3,016,291	3,084,255	3,084,255
------------------	------------------	------------------	------------------	------------------	------------------

FIRE DEPT.

**100-GENERAL FUND
PUBLIC SAFETY
FIRE**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5318-102	SALARIES - ADMINISTRATIVE	74,906	149,081	149,081	149,082	149,082	156,584
100-5318-104	SALARIES - SUPERVISORY	160,878	159,565	159,940	159,940	159,940	168,563
100-5318-108	WAGES - LABOR	346,068	433,229	426,468	426,468	426,468	452,755
100-5318-110	WAGES - PART TIME	20,435	25,163	25,163	25,169	25,169	26,366
100-5318-111	PART TIME-VOLUNTEERS	395	1,000	1,000	1,000	1,000	1,000
100-5318-112	OVERTIME	112,853	200,508	171,433	202,757	202,757	224,886
100-5318-114	CERTIFICATION PAY	5,069	5,100	5,100	6,900	6,900	6,900
100-5318-116	LONGEVITY	1,344	2,146	2,146	2,674	2,674	2,674
100-5318-118	INCENTIVE PAY	1,191	600	600	600	600	600
100-5318-120	FICA/MEDICARE	53,767	74,694	74,556	74,556	74,556	79,686
100-5318-122	RETIREMENT	98,108	127,289	127,053	124,035	124,035	132,576
100-5318-130	EMPLOYEE HEALTH INSURANCE	90,145	145,224	118,713	118,713	118,713	119,001
100-5318-132	WORKER'S COMP	13,404	19,019	20,875	20,875	20,875	22,009
100-5318-155	PAYROLL CONTINGENCY	0	0		35,584	80,831	0
TOTAL PERSONNEL SERVICES		978,563	1,342,618	1,282,128	1,348,353	1,393,600	1,393,600

FIRE DEPT	Full-time	Part-time	Active	Vacant	Budgeted
Fire Chief	X		1		X
Administrative Assistant		X	1		X
Asst. Fire Chief	X		1		X
Fire Captain	X		2	1	X
Fire Engineer/EMT	X		3		X
Firefighter/EMT	X		5	2	X

CONTRACTS & SERVICES							
100-5318-207	PRINTING, MKTG & PUBLIC RE	2,931	3,520	1,200	3,520	3,520	3,520
100-5318-214	RENTS & LEASES	351	580	1,050	1,080	7,333	7,333
100-5318-216	MAINTENANCE & REPAIRS	0	4,825	4,825	5,625	5,625	5,625
100-5318-226	RADIO & COMMUNICATIONS	6,208	7,800	9,620	9,600	9,600	9,600
100-5318-240	POSTAGE & SHIPPING	367	600	300	520	520	520
100-5318-244	UTILITIES	630	1,200	4,400	4,800	4,800	4,800
100-5318-299	OTHER CONTRACTS & SERVICES	6,909	3,631	4,400	4,530	4,530	4,530
TOTAL CONTRACTS & SERVICES		17,396	22,156	25,795	29,675	35,928	35,928

MATERIALS & SUPPLIES

100-5318-302	OFFICE	719	1,630	1,350	1,630	1,630	1,630
100-5318-304	COMPUTER EQUIP & SOFTWARE	0	950	2,200	180	180	180
100-5318-306	MOTOR VEHICLES	701	900	650	720	720	720
100-5318-310	BUILDINGS & STRUCTURES	2,117	2,625	6,300	2,550	2,550	2,550
100-5318-312	MACHINERY & EQUIPMENT	6,923	7,900	11,500	7,800	7,800	7,800
100-5318-320	FOOD & BEVERAGE	674	1,500	1,000	1,400	1,400	1,400
100-5318-322	SAFETY & REGULATORY	10,712	12,580	12,650	14,920	14,920	14,920
100-5318-324	CHEMICAL & MEDICAL	3,259	4,000	3,830	4,000	4,000	4,000
100-5318-326	RADIO & COMMUNICATIONS	1,224	3,636	86,890	3,000	3,000	3,000
100-5318-328	JANITORIAL	2,140	2,140	3,500	2,200	2,200	2,200
100-5318-330	UNIFORMS & APPAREL	5,321	5,919	7,500	6,272	6,272	6,272
100-5318-332	MINOR TOOLS & EQUIPMENT	495	3,500	2,500	4,305	4,305	4,305
100-5318-334	OFFICE FURNITURE	319	1,500	2,300	1,200	1,200	1,200
100-5318-335	GAS	4,103	2,960	1,600	1,950	1,950	1,950
100-5318-336	DIESEL	4,743	5,040	5,550	5,040	5,040	5,040
100-5318-337	TIRES - TUBES - BATTERIES	859	3,000	200	1,800	1,800	1,800
100-5318-399	OTHER SUPPLIES	451	810	500	810	810	810

TOTAL MATERIALS & SUPPLIES

44,760	60,590	150,020	59,777	59,777	59,777
---------------	---------------	----------------	---------------	---------------	---------------

MAINTENANCE & REPAIRS

100-5318-406	MOTOR VEHICLES	18,996	17,640	22,600	20,000	20,000	20,000
100-5318-410	BUILDINGS & STRUCTURES	3,453	2,371	6,500	2,371	2,371	2,371
100-5318-412	MACHINERY & EQUIPMENT	1,744	2,000	1,200	2,000	2,000	2,000
100-5318-422	SAFETY & REGULATORY	3,515	6,250	4,600	6,520	6,520	6,520
100-5318-424	CHEMICAL & MEDICAL	4,954	8,500	2,000	5,000	5,000	5,000
100-5318-426	RADIO & COMMUNICATIONS	87	750	0	750	750	750

TOTAL MAINTENANCE & REPAIRS

32,749	37,511	36,900	36,641	36,641	36,641
---------------	---------------	---------------	---------------	---------------	---------------

STAFF DEV & TRAINING

100-5318-502	DUES & SUBSCRIPTIONS	2,352	4,370	3,600	4,370	4,370	4,370
100-5318-504	EDUCATION/TRAINING MATERIA	871	1,250	400	750	750	750
100-5318-506	CERTIFICATION & LICENSING	3,417	4,670	2,800	3,630	3,630	3,630
100-5318-508	MTGS-SEMINARS-CONFERENCES	3,370	6,800	2,300	5,020	5,020	5,020
100-5318-508	-03 MTGS-SEMINARS-CONFERENCES	200	900	0	900	900	900
100-5318-510	TRANSPORTATION & LODGING	1,583	2,500	900	2,100	2,100	2,100

TOTAL STAFF DEV & TRAINING

11,793	20,490	10,000	16,770	16,770	16,770
---------------	---------------	---------------	---------------	---------------	---------------

MISCELLANEOUS

100-5318-746	VOLUNTEER FIREFIGHTER EXPENSE	2,148	3,164	2,320	3,164	3,164	3,164
--------------	-------------------------------	-------	-------	-------	-------	-------	-------

TOTAL MISCELLANEOUS

2,148	3,164	2,320	3,164	3,164	3,164
--------------	--------------	--------------	--------------	--------------	--------------

CAPITAL OUTLAY

100-5318-906	MOTOR VEHICLES	0	0	0	170,000	0	0
100-5318-912	MACHINERY & EQUIPMENT	0	6,200	0	0	0	0
100-5318-922	SAFETY & REGULATORY EQUIP	0	6,200	11,320	0	0	0
100-5318-953	OFFICE FURNITURE	0	21,300	21,300	0	0	0

TOTAL CAPITAL OUTLAY

0	33,700	32,620	170,000	0	0
----------	---------------	---------------	----------------	----------	----------

TOTAL FIRE

1,087,409	1,520,229	1,539,783	1,664,380	1,545,880	1,545,880
------------------	------------------	------------------	------------------	------------------	------------------

LIBRARY

**100-GENERAL FUND
CULTURE & RECREATION
LIBRARY**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5420-102	SALARIES - ADMINISTRATIVE	51,039	54,203	54,203	54,203	54,203	58,217
100-5420-105	SALARIES - PROFESSIONAL	32,323	34,086	34,086	34,091	34,091	36,986
100-5420-106	WAGES - CLERICAL	114,782	123,360	110,800	123,136	123,136	129,694
100-5420-110	WAGES - PART TIME	41,239	51,365	41,000	51,211	51,211	54,737
100-5420-112	OVERTIME	3,150	3,090	3,000	4,000	4,000	4,120
100-5420-116	LONGEVITY	13,672	15,588	15,588	16,144	16,144	16,144
100-5420-118	FICA/MEDICARE	19,065	21,549	21,633	21,633	21,633	22,768
100-5420-122	RETIREMENT	34,762	36,761	36,903	36,027	36,027	37,916
100-5420-130	EMPLOYEE HEALTH INSURANCE	42,782	53,800	46,959	46,959	49,419	47,029
100-5420-132	WORKER'S COMP	781	891	847	847	847	891
100-5420-155	PAYROLL CONTINGENCY	0	0	0	9,519	17,791	0
TOTAL PERSONNEL SERVICES		353,595	394,693	365,019	397,770	408,502	408,502

LIBRARY	Full-time	Part-time	Active	Vacant	Budgeted
Director of Library Services	X		1		X
Circulation Coordinator	X		1		X
City Training Coordinator	X		1		X
Youth Services Clerk	X		1		X
Library Assistant	X		2		X
Library Clerk		X	3		X

CONTRACTS & SERVICES							
100-5420-202	ADMINISTRATION & OPERATION	0	17,600	17,600	0	0	0
100-5420-207	PRINTING, MKTG & PUBLIC RE	4,184	4,500	1,200	4,500	4,500	4,500
100-5420-208	GROUND & LANDSCAPING	255	1,500	500	1,200	1,200	1,200
100-5420-210	BUILDINGS & STRUCTURES	66	1,000	500	1,000	1,000	1,000
100-5420-214	RENTS & LEASES	5,122	5,000	3,900	5,000	5,000	5,000
100-5420-216	MAINTENANCE & REPAIRS	6,125	7,500	5,050	12,500	12,500	12,500
100-5420-218	COMPUTER EQUIP & SOFTWARE	6,711	17,500	6,200	4,500	4,500	4,500
100-5420-222	SAFETY & REGULATORY	1,932	1,727	1,800	1,747	1,747	1,747
100-5420-224	CHEMICAL & MEDICAL	85	85	120	85	85	85
100-5420-226	RADIO & COMMUNICATIONS	5,902	5,568	5,523	8,568	8,568	8,568
100-5420-240	POSTAGE & SHIPPING	4,564	4,800	2,100	4,800	4,800	4,800
100-5420-299	OTHER CONTRACTS & SERVICES	38,542	36,904	20,600	36,904	36,904	36,904
TOTAL CONTRACTS & SERVICES		73,488	103,684	65,093	80,804	80,804	80,804

MATERIALS & SUPPLIES

100-5420-302	OFFICE	7,313	10,166	6,800	10,166	10,166	10,166
100-5420-304	COMPUTER EQUIP & SOFTWARE	98	600	800	600	600	600
100-5420-308	GROUNDS & LANDSCAPING	13	400	250	400	400	400
100-5420-320	FOOD & BEVERAGE	1,586	1,260	800	1,260	1,260	1,260
100-5420-328	JANITORIAL	2,019	2,061	1,650	2,500	2,500	2,500
100-5420-330	UNIFORMS & APPAREL	491	0	75	225	225	225
100-5420-334	OFFICE FURNITURE	612	875	0	0	0	0
100-5420-399	OTHER SUPPLIES	9,274	9,000	5,900	9,000	9,000	9,000

TOTAL MATERIALS & SUPPLIES

21,406	24,362	16,275	24,151	24,151	24,151
---------------	---------------	---------------	---------------	---------------	---------------

MAINTENANCE & REPAIRS

100-5420-410	BUILDINGS & STRUCTURES	59,288	11,500	10,800	11,500	11,500	11,500
100-5420-428	JANITORIAL	0	0	500	375	375	375

TOTAL MAINTENANCE & REPAIRS

59,288	11,500	11,300	11,875	11,875	11,875
---------------	---------------	---------------	---------------	---------------	---------------

STAFF DEV & TRAINING

100-5420-502	DUES & SUBSCRIPTIONS	0	575	150	575	575	575
100-5420-504	EDUCATION/TRAINING MATERIA	0	430	200	0	0	0
100-5420-510	TRANSPORTATION & LODGING	45	450	350	450	450	450

TOTAL STAFF DEV & TRAINING

45	1,455	700	1,025	1,025	1,025
-----------	--------------	------------	--------------	--------------	--------------

MISCELLANEOUS

100-5420-721	BOOKS & OTHER INVENTORY	19,758	21,344	18,900	21,344	21,344	21,344
--------------	-------------------------	--------	--------	--------	--------	--------	--------

TOTAL MISCELLANEOUS

19,758	21,344	18,900	21,344	21,344	21,344
---------------	---------------	---------------	---------------	---------------	---------------

TOTAL LIBRARY

527,580	557,038	477,287	536,969	547,701	547,701
----------------	----------------	----------------	----------------	----------------	----------------

PARKS & RECREATION

**100-GENERAL FUND
CULTURE & RECREATION
PARKS & RECREATION**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5422-104	SALARIES - SUPERVISORY	57,618	63,703	63,900	63,990	63,990	66,712
100-5422-108	WAGES - LABOR	111,096	148,250	128,500	172,515	172,515	185,639
100-5422-110	WAGES - PART TIME	16,491	28,000	21,000	28,000	28,000	28,000
100-5422-112	OVERTIME	5,216	3,090	2,800	4,000	4,000	4,120
100-5422-114	CERTIFICATION PAY	0	3,000	3,000	5,080	5,080	5,080
100-5422-116	LONGEVITY	1,949	3,930	3,930	4,526	4,526	4,526
100-5422-120	FICA/MEDICARE	13,830	20,933	14,600	21,275	21,275	22,355
100-5422-122	RETIREMENT	24,166	35,708	35,708	35,431	35,431	37,228
100-5422-130	EMPLOYEE HEALTH INSURANCE	41,738	72,980	66,124	65,922	69,814	66,213
100-5422-132	WORKER'S COMP	4,653	6,393	5,550	5,550	5,550	5,826
100-5422-155	PAYROLL CONTINGENCY	0	-11,752	0	8,026	15,518	0
TOTAL PERSONNEL SERVICES		276,757	374,235	345,112	414,315	425,699	425,699

PARKS & RECREATION	Full-time	Part-time	Active	Vacant	Budgeted
Parks/Cemetery Manager	X		1		X
Parks/Cemetery Crew Leader	X		1		X
Parks Worker I	X		5	1	X
Parks Worker II	X		1		X
Lifeguard		X		7	X

CONTRACTS & SERVICES							
100-5422-207	PRINTING, MKTG & PUBLIC RE	0	100	0	100	100	100
100-5422-208	GROUNDS & LANDSCAPING	4,167	2,000	1,500	0	0	0
100-5422-214	RENTS & LEASES	91	282	100	250	7,600	7,600
100-5422-216	MAINTENANCE & REPAIRS	0	500	200	250	250	250
100-5422-226	RADIO & COMMUNICATIONS	2,295	2,880	2,560	2,880	2,880	2,880
100-5422-230	UNIFORMS & APPAREL	2,412	2,600	2,300	3,100	3,100	3,100
100-5422-299	OTHER CONTRACTS & SERVICES	18,975	2,600	1,800	2,000	2,000	2,000
TOTAL CONTRACTS & SERVICES		27,940	10,962	8,460	8,580	15,930	15,930

MATERIALS & SUPPLIES							
100-5422-302	OFFICE	464	650	400	650	650	650
100-5422-306	MOTOR VEHICLES	280	100	100	100	100	100
100-5422-308	GROUNDS & LANDSCAPING	3,684	2,500	3,200	3,200	3,200	3,200

100-5422-310	BUILDINGS & STRUCTURES	9,079	5,040	4,800	8,000	8,000	8,000
100-5422-312	MACHINERY & EQUIPMENT	2,369	3,120	1,400	3,120	3,120	3,120
100-5422-322	SAFETY & REGULATORY	1,389	1,200	800	1,200	1,200	1,200
100-5422-324	CHEMICAL & MEDICAL	25,517	25,992	18,000	26,200	26,200	26,200
100-5422-326	RADIO & COMMUNICATIONS	0	0	13,464	0	0	0
100-5422-328	JANITORIAL	5,629	4,500	2,600	4,500	4,500	4,500
100-5422-330	UNIFORMS & APPAREL	0	250	200	250	250	250
100-5422-332	MINOR TOOLS & EQUIPMENT	2,828	1,992	1,200	2,000	2,000	2,000
100-5422-333	MISC ROAD & STREET MATERIA	0	380	100	380	380	380
100-5422-335	GAS	12,215	10,000	8,200	10,000	10,000	10,000
100-5422-336	DIESEL	431	656	350	656	656	656
100-5422-337	TIRES - TUBES - BATTERIES	1,199	1,800	1,500	1,800	1,800	1,800
100-5422-340	BASEBALL FIELDS-LIGHTING	0	2,000	1,200	1,000	1,000	1,000
100-5422-341	BASEBALL FIELDS-DIRT	0	4,800	2,000	2,000	2,000	2,000
100-5422-342	BASEBALL FIELDS-FENCING	0	500	300	500	500	500
100-5422-399	OTHER SUPPLIES	1,779	1,200	600	1,200	1,200	1,200
TOTAL MATERIALS & SUPPLIES		66,863	66,680	60,414	66,756	66,756	66,756
MAINTENANCE & REPAIRS							
100-5422-406	MOTOR VEHICLES	4,804	4,500	3,500	4,500	4,500	4,500
100-5422-408	GROUNDS & LANDSCAPING	330	500	350	500	500	500
100-5422-410	BUILDINGS & STRUCTURES	3,765	2,500	1,800	2,500	2,500	2,500
100-5422-412	MACHINERY & EQUIPMENT	10,373	8,120	4,500	8,120	8,120	8,120
100-5422-426	RADIO & COMMUNICATIONS	55	300	0	300	300	300
100-5422-499	OTHER MAINTENANCE & REPAIR	94	500	3,500	500	500	500
TOTAL MAINTENANCE & REPAIRS		19,421	16,420	13,650	16,420	16,420	16,420
STAFF DEV & TRAINING							
100-5422-502	DUES & SUBSCRIPTIONS	0	55	0	55	55	55
100-5422-504	EDUCATION/TRAINING MATERIA	376	300	150	300	300	300
100-5422-506	CERTIFICATION & LICENSING	400	564	350	564	564	564
TOTAL STAFF DEV & TRAINING		776	919	500	919	919	919
CAPITAL OUTLAY							
100-5422-906	MOTOR VEHICLES	0	25,191	27,210	0	0	0
100-5422-910	BUILDINGS & STRUCTURES	0	0	11,445	0	0	0
100-5422-912	MACHINERY & EQUIPMENT	0	19,000	16,600	0	0	0
100-5422-999	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	44,191	55,255	0	0	0
TOTAL PARK & RECREATION		391,757	513,407	483,391	506,990	525,724	525,724

PLANNING & DEVELOPMENT

**100-GENERAL FUND
PLANNING & DEVELOPMENT
PLANNING & DEVELOPMENT**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5525-102	SALARIES - ADMINISTRATIVE	78,011	82,530	82,529	82,529	82,529	85,005
100-5525-105	SALARIES - PROFESSIONAL	104,685	111,075	111,077	111,077	111,077	116,293
100-5525-106	WAGES - CLERICAL	36,975	40,662	36,900	40,664	40,664	42,384
100-5525-112	OVERTIME	1,184	850	600	600	600	618
100-5525-116	LONGEVITY	7,363	8,637	8,637	9,249	9,249	9,249
100-5522-118	FICA/MEDICARE	17,323	18,877	18,905	18,905	18,905	19,500
100-5525-122	RETIREMENT	31,824	32,201	32,250	31,483	31,483	32,473
100-5525-130	EMPLOYEE HEALTH INSURANCE	28,679	40,562	31,899	31,899	33,539	31,948
100-5525-132	WORKER'S COMP	576	675	605	605	605	625
100-5525-150	CAR ALLOWANCE	3,018	3,000	3,000	3,000	3,000	3,000
100-5525-155	PAYROLL CONTINGENCY	0	0	0	8,567	9,444	0
TOTAL PERSONNEL SERVICES		309,638	339,069	326,402	338,578	341,095	341,095

PLANNING & DEVELOPMENT	Full-time	Part-time	Active	Vacant	Budgeted
City Planner	X		1		X
Assistant City Planner	X		1		X
Development Svcs Assistant	X		1		X
Planning/GIS Technician	X		1		X

CONTRACTS & SERVICES							
100-5525-203	ARCHITECTURAL & ENGINEERING	33,708	30,000	25,550	38,000	38,000	38,000
100-5525-207	PRINTING, MKTG & PUBLIC REL	0	840	300	300	300	300
100-5525-214	RENTS & LEASES	398	300	300	400	400	400
100-5525-218	COMPUTER EQUIP & SOFTWARE	6,645	6,150	3,650	4,500	4,500	4,500
100-5525-224	CHEMICAL & MEDICAL	0	85	45	85	85	85
100-5525-226	RADIO & COMMUNICATIONS	1,766	1,740	1,600	1,800	1,800	1,800
100-5525-240	POSTAGE & SHIPPING	934	1,100	900	1,100	1,100	1,100
TOTAL CONTRACTS & SERVICES		43,451	40,215	32,345	46,185	46,185	46,185

MATERIALS & SUPPLIES							
100-5525-302	OFFICE	1,694	2,400	2,335	3,000	3,000	3,000
100-5525-304	COMPUTER EQUIP & SOFTWARE	70	100	75	400	400	400
100-5525-306	MOTOR VEHICLES	0	100	50	100	100	100
100-5525-335	GAS	0	300	125	100	100	100

100-5525-337	TIRES, TUBES & BATTERIES	0	250	125	250	250	250
100-5525-399	OTHER SUPPLIES	0	250	100	150	150	150
TOTAL MATERIALS & SUPPLIES		1,764	3,400	2,810	4,000	4,000	4,000
MAINTENANCE & REPAIRS							
100-5525-406	MOTOR VEHICLES	0	250	0	250	250	250
TOTAL MAINTENANCE & REPAIRS		0	250	0	250	250	250
STAFF DEV & TRAINING							
100-5525-502	DUES & SUBSCRIPTIONS	833	1,810	1,600	1,800	1,800	1,800
100-5525-504	EDUCATION/TRAINING MATERIALS	146	300	200	300	300	300
100-5525-506	CERTIFICATION & LICENSING	0	500	0	500	500	500
100-5525-508	MTGS, SEMINARS & CONF	1,255	3,000	1,200	3,000	3,000	3,000
100-5525-510	TRANSPORTATION & LODGING	1,148	2,200	1,000	2,000	2,000	2,000
TOTAL STAFF DEV & TRAINING		3,382	7,810	4,000	7,600	7,600	7,600
TOTAL MISCELLANEOUS		0	0	0	0	0	0
TOTAL PLANNING & DEVELOPMENT		358,235	390,744	365,557	396,613	399,130	399,130

BUILDING INSPECTION & CODE ENFORCEMENT

**100-GENERAL FUND
BUILDING & DEVELOPMENT
BUILDING INSPECTION & ENFORCEMENT**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5526-104	SALARIES - SUPERVISORY	64,427	68,824	66,819	66,819	66,819	71,157
100-5526-108	WAGES - LABOR	53,473	61,102	61,100	61,110	61,110	63,996
100-5526-116	LONGEVITY	4,500	4,400	4,400	4,520	4,520	4,520
100-5526-120	FICA/MEDICARE	9,627	10,524	10,220	10,380	10,380	11,062
100-5526-122	RETIREMENT	17,479	17,952	17,707	17,287	17,287	18,421
100-5526-130	EMPLOYEE HEALTH INSURANCE	13,955	20,207	15,258	15,258	16,078	15,315
100-5526-132	WORKER'S COMP	723	853	753	753	753	804
100-5526-150	CAR ALLOWANCE	3,621	3,240	3,240	3,240	3,240	3,240
100-5526-155	PAYROLL CONTINGENCY	0	0	0	4,678	8,328	0
TOTAL PERSONNEL SERVICES		167,805	187,102	179,497	184,045	188,515	188,515

BLDG INSP/CODE ENF	Full-time	Part-time	Active	Vacant	Budgeted
Building Official	X		1		X
Assistant Building Official	X		1		X

CONTRACTS & SERVICES							
100-5526-202	ADMINISTRATION & OPERATION	0	2,000	0	0	0	0
100-5526-204	LEGAL	1,816	0	860	1,000	1,000	1,000
100-5526-206	INSURANCE	0	0	860	0	0	0
100-5526-207	PRINTING, MKTG & PUBLIC RE	1,722	1,750	250	1,000	1,000	1,000
100-5526-214	RENTS & LEASES	287	275	200	275	275	275
100-5526-218	COMPUTER EQUIP & SOFTWARE	0	0	0	2,022	2,022	2,022
100-5526-226	RADIO & COMMUNICATIONS	2,475	3,000	2,700	3,750	3,750	3,750
100-5526-240	POSTAGE & SHIPPING	650	1,000	450	750	750	750
100-5526-299	OTHER CONTRACTS & SERVICES	25,593	65,000	55,000	70,000	70,000	70,000
TOTAL CONTRACTS & SERVICES		32,543	73,025	60,320	78,797	78,797	78,797

MATERIALS & SUPPLIES							
100-5526-302	OFFICE	2,998	3,000	1,200	3,000	3,000	3,000
100-5526-304	COMPUTER EQUIP & SOFTWARE	0	500	100	500	500	500
100-5526-306	MOTOR VEHICLES	431	300	200	300	300	300
100-5526-330	UNIFORMS & APPAREL	0	150	100	150	150	150
100-5526-335	GAS	1,395	1,500	1,200	1,500	1,500	1,500

100-5526-337	TIRES - TUBES - BATTERIES	251	400	300	400	400	400
100-5526-399	OTHER SUPPLIES	150	200	100	200	200	200
TOTAL MATERIALS & SUPPLIES		5,225	6,050	3,200	6,050	6,050	6,050
MAINTENANCE & REPAIRS							
100-5526-406	MOTOR VEHICLES	68	500	150	500	500	500
TOTAL MAINTENANCE & REPAIRS		68	500	150	500	500	500
STAFF DEV & TRAINING							
100-5526-502	DUES & SUBSCRIPTIONS	280	300	200	300	300	300
100-5526-504	EDUCATION/TRAINING MATERIA	206	1,750	800	1,000	1,000	1,000
100-5526-506	CERTIFICATION & LICENSING	195	275	300	500	500	500
100-5526-508	MTGS-SEMINARS-CONFERENCES	1,487	1,500	800	1,500	1,500	1,500
100-5526-510	TRANSPORTATION & LODGING	36	600	200	600	600	600
TOTAL STAFF DEV & TRAINING		2,204	4,425	2,300	3,900	3,900	3,900
CAPITAL OUTLAY							
100-5526-906	MOTOR VEHICLES	47,584	0	0	0	0	0
TOTAL CAPITAL OUTLAY		47,584	0	0	0	0	0
TOTAL BLDG & INSPECTION & ENFORCEMENT		255,429	271,102	245,467	273,292	277,762	277,762

PUBLIC WORKS

100-GENERAL FUND

PUBLIC WORKS

PUBLIC WORKS

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5630-102	SALARIES - ADMINISTRATIVE	72,463	39,339	38,193	38,193	38,193	41,800
100-5630-106	WAGES - CLERICAL	41,384	43,790	43,784	43,784	43,784	45,098
100-5630-116	LONGEVITY	5,400	5,989	5,989	6,161	6,161	6,161
100-5630-120	FICA/MEDICARE	9,064	11,197	6,743	6,743	6,743	7,119
100-5630-122	RETIREMENT	16,538	19,100	11,502	11,229	11,229	11,856
100-5630-130	EMPLOYEE HEALTH INSURANCE	13,438	14,623	11,544	11,544	12,354	11,576
100-5630-132	WORKER'S COMP	326	1,654	1,666	1,186	1,186	1,290
100-5630-155	PAYROLL CONTINGENCY	0	-18,594	0	36,018	37,605	0
TOTAL PERSONNEL SERVICES		158,613	117,098	119,421	154,858	157,255	124,900

PUBLIC WORKS	Full-time	Part-time	Active	Vacant	Budgeted
Public Works Director	X		1		X
Public Works Admin Asst	X		1		X

CONTRACTS & SERVICES

100-5630-210	BUILDINGS & STRUCTURES	962	500	200	500	500	500
100-5630-214	RENTS & LEASES	34	1,638	500	1,638	1,638	1,638
100-5630-216	MAINTENANCE & REPAIRS	0	0	10	0	0	0
100-5630-226	RADIO & COMMUNICATIONS	1,246	4,833	1,200	2,853	2,853	2,853
100-5630-230	UNIFORMS & APPAREL	69	120	100	200	200	200
100-5630-240	POSTAGE & SHIPPING	133	300	250	300	300	300
100-5630-299	OTHER CONTRACTS & SERVICES	43	0	100	100	100	100
TOTAL CONTRACTS & SERVICES		2,487	7,391	2,360	5,591	5,591	5,591

MATERIALS & SUPPLIES

100-5630-302	OFFICE	270	900	400	900	900	900
100-5630-304	COMPUTER EQUIP & SOFTWARE	370	500	150	500	500	500
100-5630-306	MOTOR VEHICLES	4	240	100	240	240	240
100-5630-310	BUILDINGS & STRUCTURES	0	3,500	2,000	1,000	1,000	1,000
100-5630-324	CHEMICAL & MEDICAL	40	240	100	240	240	240
100-5630-328	JANITORIAL	31	360	120	360	360	360
100-5630-335	GAS	915	1,000	725	1,000	1,000	1,000
100-5630-337	TIRES - TUBES - BATTERIES	0	300	200	300	300	300
100-5630-399	OTHER SUPPLIES	0	0	100	100	100	100
TOTAL MATERIALS & SUPPLIES		1,630	7,040	3,895	4,640	4,640	4,640

MAINTENANCE & REPAIRS

100-5630-406	MOTOR VEHICLES	51	750	250	750	750	750
--------------	----------------	----	-----	-----	-----	-----	-----

TOTAL MAINTENANCE & REPAIRS

51	750	250	750	750	750	750
-----------	------------	------------	------------	------------	------------	------------

STAFF DEV & TRAINING

100-5630-502	DUES & SUBSCRIPTIONS	0	500	100	500	500	500
--------------	----------------------	---	-----	-----	-----	-----	-----

100-5630-504	EDUCATION/TRAINING MATERIA	0	1,500	300	1,500	1,500	1,500
--------------	----------------------------	---	-------	-----	-------	-------	-------

100-5630-506	CERTIFICATION & LICENSING	0	500	100	500	500	500
--------------	---------------------------	---	-----	-----	-----	-----	-----

100-5630-508	MTGS-SEMINARS-CONFERENCES	0	0	0	0	0	0
--------------	---------------------------	---	---	---	---	---	---

100-5630-510	TRANSPORTATION & LODGING	0	600	100	600	600	600
--------------	--------------------------	---	-----	-----	-----	-----	-----

TOTAL STAFF DEV & TRAINING

0	3,100	600	3,100	3,100	3,100	3,100
----------	--------------	------------	--------------	--------------	--------------	--------------

TOTAL PUBLIC WORKS

162,781	135,379	126,526	168,939	171,336	138,981
----------------	----------------	----------------	----------------	----------------	----------------

GARAGE MAINTENANCE

**100-GENERAL FUND
PUBLIC WORKS
GARAGE MAINTENANCE**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5631-104	SALARIES - SUPERVISORY	39,962	44,455	44,450	44,450	44,450	45,784
100-5631-108	WAGES - LABOR	64,980	68,878	63,500	119,388	119,388	130,237
100-5631-112	OVERTIME	662	644	300	300	300	309
100-5631-116	LONGEVITY	12,960	13,500	13,500	13,500	13,500	13,500
100-5631-120	FICA/MEDICARE	8,943	13,615	9,600	13,589	13,589	14,508
100-5631-122	RETIREMENT	16,360	23,226	23,226	22,631	22,631	24,162
100-5631-130	EMPLOYEE HEALTH INSURANCE	21,419	44,201	39,054	39,054	41,104	39,130
100-5631-132	WORKER'S COMP	3,071	5,020	4,485	4,485	4,485	4,823
100-5631-155	PAYROLL CONTINGENCY	0	-23,866	0	4,214	13,006	0
TOTAL PERSONNEL SERVICES		168,357	189,673	198,115	261,611	272,453	272,453

GARAGE MAINTENANCE	Full-time	Part-time	Active	Vacant	Budgeted
Lead Mechanic	X		1		X
Maintenance Worker II	X		1	1	X
Mechanic Assistant	X		1		X
Mechanic	X			1	X

CONTRACTS & SERVICES							
100-5631-214	RENTS & LEASES	44	50	1,215	0	0	0
100-5631-216	MAINTENANCE & REPAIRS	0	5,930	2,636	5,930	5,930	5,930
100-5631-224	CHEMICAL & MEDICAL	0	640	200	640	640	640
100-5631-226	RADIO & COMMUNICATIONS	1,413	2,000	2,000	2,000	2,000	2,000
100-5631-228	JANITORIAL	702	700	550	700	700	700
100-5631-230	UNIFORMS & APPAREL	1,552	1,300	1,300	1,500	1,500	1,500
100-5631-299	OTHER CONTRACTS & SERVICES	5,044	0	500	500	500	500
TOTAL CONTRACTS & SERVICES		8,755	10,620	8,401	11,270	11,270	11,270

MATERIALS & SUPPLIES							
100-5631-302	OFFICE	88	56	50	60	60	60
100-5631-306	MOTOR VEHICLES	1,374	1,500	850	1,500	1,500	1,500
100-5631-310	BUILDINGS & STRUCTURES	0	2,250	1,800	2,000	2,000	2,000
100-5631-312	MACHINERY & EQUIPMENT	44	0	50	100	100	100
100-5631-324	CHEMICAL & MEDICAL	154	540	200	400	400	400
100-5631-328	JANITORIAL	109	140	100	140	140	140

100-5631-332	MINOR TOOLS & EQUIPMENT	1,970	9,010	3,200	8,000	8,000	8,000
100-5631-335	GAS	1,627	2,000	1,350	2,000	2,000	2,000
100-5631-336	DIESEL	42	0	220	250	250	250
100-5631-337	TIRES - TUBES - BATTERIES	0	640	500	640	640	640
100-5631-399	OTHER SUPPLIES	2,316	1,572	1,200	1,500	1,500	1,500
TOTAL MATERIALS & SUPPLIES		7,724	17,708	9,520	16,590	16,590	16,590
MAINTENANCE & REPAIRS							
100-5631-406	MOTOR VEHICLES	1,929	460	900	1,200	1,200	1,200
100-5631-410	BUILDINGS & STRUCTURES	260	500	300	500	500	500
100-5631-412	MACHINERY & EQUIPMENT	3,347	720	600	720	720	720
100-5631-432	MINOR TOOLS & EQUIPMENT	0	2,000	500	2,000	2,000	2,000
100-5631-499	OTHER MAINTENANCE & REPAIR	0	2,000	500	2,000	2,000	2,000
TOTAL MAINTENANCE & REPAIRS		5,536	5,680	2,800	6,420	6,420	6,420
CAPITAL OUTLAY							
100-5631-906	MOTOR VEHICLES	0	36,424	34,600	0	0	0
100-5631-912	MACHINERY & EQUIPMENT	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	36,424	34,600	0	0	0
TOTAL GARAGE MAINTENANCE		190,372	260,105	253,436	295,891	306,733	306,733

CEMETERY

**100-GENERAL FUND
PUBLIC WORKS
CEMETERY**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5632-104	SALARIES - SUPERVISORY	23,171	26,747	25,968	25,968	25,968	26,579
100-5632-116	LONGEVITY	231	365	365	425	425	425
100-5632-120	FICA/MEDICARE	1,786	2,074	2,019	2,019	2,019	2,140
100-5632-122	RETIREMENT	3,238	3,538	3,538	3,362	3,362	3,564
100-5632-130	EMPLOYEE HEALTH INSURANCE	3,286	4,942	3,966	3,966	3,966	3,976
100-5632-132	WORKER'S COMP	63	74	65	65	65	69
100-5632-155	PAYROLL CONTINGENCY	0	0	0	948	948	0
TOTAL PERSONNEL SERVICES		31,775	37,740	35,921	36,753	36,753	36,753
CONTRACTS & SERVICES							
100-5632-204	LEGAL	312	240	700	350	350	350
100-5632-208	GROUNDS & LANDSCAPING	52,931	66,357	45,000	54,500	54,500	54,500
100-5632-299	OTHER CONTRACTS & SERVICES	1,499	0	500	11,000	11,000	11,000
TOTAL CONTRACTS & SERVICES		54,742	66,597	46,200	65,850	65,850	65,850
MATERIALS & SUPPLIES							
100-5632-350	STREETS & ROW	0	1,250	1,000	1,250	1,250	1,250
TOTAL MATERIALS & SUPPLIES		0	1,250	1,000	1,250	1,250	1,250
MAINTENANCE & REPAIRS							
100-5632-408	GROUNDS & LANDSCAPING	0	0	0	250	250	250
100-5632-450	STREETS & ROW	0	1,000	500	0	0	0
100-5632-499	OTHER MAINTENANCE & REPAIR	217	1,000	500	1,000	1,000	1,000
TOTAL MAINTENANCE & REPAIRS		217	2,000	1,000	1,250	1,250	1,250
TOTAL CEMETERY		86,734	107,587	84,121	105,103	105,103	105,103

STREET & DRAINAGE

**100-GENERAL FUND
PUBLIC WORKS
STREETS AND ROW**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5633-104	SALARIES - SUPERVISORY	28,520	30,499	29,607	29,607	29,607	32,410
100-5633-108	WAGES - LABOR	231,146	300,465	263,860	315,105	315,105	338,852
100-5633-112	OVERTIME	6,884	7,725	3,500	7,500	7,500	7,725
100-5633-114	CERTIFICATION PAY	6,035	6,000	3,755	6,000	6,000	6,000
100-5633-116	LONGEVITY	18,157	20,278	20,178	20,178	20,178	20,178
100-5633-120	FICA/MEDICARE	22,029	29,991	24,256	28,947	28,947	30,704
100-5633-122	RETIREMENT	40,517	51,160	48,207	48,207	48,207	51,134
100-5633-130	EMPLOYEE HEALTH INSURANCE	62,336	107,671	89,999	89,999	94,919	90,144
100-5633-132	WORKER'S COMP	19,807	25,285	18,874	18,874	18,874	20,019
100-5633-155	PAYROLL CONTINGENCY	0	-11,753	0	13,233	27,829	0
TOTAL PERSONNEL SERVICES		435,431	567,321	502,236	577,650	597,166	597,166

STREETS & ROW	Full-time	Part-time	Active	Vacant	Budgeted
Sanitation/Street Supervisor	X		1		X
Heavy Equipment Operator-S	X		3		X
Heavy Equipment Operator-S/D	X		1		X
Street Worker I	X		0		
Street Worker II	X		7	1	X

CONTRACTS & SERVICES							
100-5633-214	RENTS & LEASES	60	282	100	300	3,930	3,930
100-5633-216	MAINTENANCE & REPAIRS	0	1,500	2,600	2,400	2,400	2,400
100-5633-224	CHEMICAL & MEDICAL	999	250	250	250	250	250
100-5633-226	RADIO & COMMUNICATIONS	1,808	1,920	1,873	2,200	2,200	2,200
100-5633-230	UNIFORMS & APPAREL	3,831	4,000	3,250	4,400	4,400	4,400
100-5633-244	UTILITIES	4,682	5,000	4,010	5,000	5,000	5,000
100-5633-252	LICENS/REGISTR/PERMITS	2,610	100	50	100	100	100
100-5633-253	FUEL TANK TESTING	489	675	450	675	675	675
100-5633-254	FUEL TANK INSURANCE	1,993	2,922	2,164	2,922	2,922	2,922
100-5633-256	SWEEP ACROSS TEXAS EXPENSE	0	42,000	42,288	47,000	47,000	47,000
100-5633-299	OTHER CONTRACTS & SERVICES	53,353	3,000	1,200	3,000	3,000	3,000
TOTAL CONTRACTS & SERVICES		69,825	61,649	58,235	68,247	71,877	71,877

MATERIALS & SUPPLIES

100-5633-302	OFFICE	448	250	150	250	250	250
100-5633-306	MOTOR VEHICLES	1,265	1,200	1,350	1,200	1,200	1,200
100-5633-310	BUILDINGS & STRUCTURES	375	750	500	750	750	750
100-5633-312	MACHINERY & EQUIPMENT	3,022	4,000	2,500	4,000	4,000	4,000
100-5633-322	SAFETY & REGULATORY	20,614	16,500	16,500	16,500	16,500	16,500
100-5633-324	CHEMICAL & MEDICAL	2,289	2,560	2,300	2,500	2,500	2,500
100-5633-330	UNIFORMS & APPAREL	233	400	200	0	0	0
100-5633-332	MINOR TOOLS & EQUIPMENT	2,571	3,000	2,800	4,000	4,000	4,000
100-5633-335	GAS	8,948	9,500	7,925	9,500	9,500	9,500
100-5633-336	DIESEL	12,710	15,000	8,191	14,000	14,000	14,000
100-5633-337	TIRES - TUBES - BATTERIES	7,256	7,000	3,000	7,000	7,000	7,000
100-5633-399	OTHER SUPPLIES	913	1,500	1,200	1,500	1,500	1,500

TOTAL MATERIALS & SUPPLIES

60,644	61,660	46,616	61,200	61,200	61,200
---------------	---------------	---------------	---------------	---------------	---------------

MAINTENANCE & REPAIRS

100-5633-406	MOTOR VEHICLES	9,366	8,000	7,500	8,000	8,000	8,000
100-5633-412	MACHINERY & EQUIPMENT	8,444	8,000	18,710	10,000	10,000	10,000
100-5633-426	RADIO & COMMUNICATIONS	0	300	0	300	300	300
100-5633-433	STREETS, MAINT, RESURFACING	304,356	400,000	350,000	400,000	400,000	400,000
100-5633-435	STREETS, ROW, DRAINAGE	45,377	0	12,000	40,000	40,000	40,000

TOTAL MAINTENANCE & REPAIRS

367,543	416,300	388,210	458,300	458,300	458,300
----------------	----------------	----------------	----------------	----------------	----------------

STAFF DEV & TRAINING

100-5633-504	EDUCATION/TRAINING MATERIA	150	400	325	400	400	400
100-5633-506	CERTIFICATION & LICENSING	0	90	50	0	0	0
100-5633-510	TRANSPORTATION & LODGING	31	205	100	200	200	200

TOTAL STAFF DEV & TRAINING

181	695	475	600	600	600
------------	------------	------------	------------	------------	------------

CAPITAL OUTLAY

100-5633-906	MOTOR VEHICLES	35,042	0	0	0	0	0
100-5633-911	CONSTR/PROJECT IMPROVEMENT	0	0	0	40,000	40,000	40,000
100-5633-912	MACHINERY & EQUIPMENT	185,344	53,950	44,138	0	0	0

TOTAL CAPITAL OUTLAY

220,386	53,950	44,138	40,000	40,000	40,000
----------------	---------------	---------------	---------------	---------------	---------------

TOTAL STREETS & ROW

1,154,010	1,161,575	1,039,910	1,205,997	1,229,143	1,229,143
------------------	------------------	------------------	------------------	------------------	------------------

NON-DEPARTMENTAL

**100-GENERAL FUND
NON-DEPARTMENTAL
NON-DEPARTMENTAL**

EXPENDITURES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES						
100-5999-156 EMPLOYEE TURNOVER ALLOWANCE	0	-31,804	0	-31,804	-31,804	-31,804
TOTAL PERSONNEL SERVICES	0	-31,804	0	-31,804	-31,804	-31,804
CONTRACTS & SERVICES						
100-5999-204-01 LEGAL - GENERAL COUNSEL	0	95,000	72,100	95,000	95,000	95,000
100-5999-204-02 LEGAL - SPECIAL COUNSEL	0	15,000	6,800	15,000	15,000	15,000
100-5999-206 INSURANCE	80,896	90,800	98,681	100,000	100,000	100,000
100-5999-214 RENTS & LEASES	1,238	7,050	1,200	700	700	700
100-5999-228 JANITORIAL	0	40,090	38,860	41,500	41,500	41,500
TOTAL CONTRACTS & SERVICES	82,134	247,940	217,641	252,200	252,200	252,200
OPERATING TRANSFERS						
100-5999-837 TRNSF TO RADIO SYSTEM MAIN	95,613	97,320	61,700	61,700	61,700	61,700
TOTAL OPERATING TRANSFERS	95,613	97,320	61,700	61,700	61,700	61,700
CAPITAL OUTLAY						
100-5999-995 COVID-19 EXPENSES	0	0	16,000	0	0	0
TOTAL CAPITAL OUTLAY	0	0	16,000	0	0	0
TOTAL NON-DEPARTMENTAL	177,747	313,456	295,341	282,096	282,096	282,096

DEBT SERVICE

300 - DEBT SERVICE FUND

DEBT SERVICE

SUMMARY

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
REVENUES	1,029,211	1,107,543	1,048,393	1,154,890	1,154,890	1,154,890
EXPENSES	1,085,677	1,061,843	1,061,843	1,154,890	1,154,890	1,154,890
TOTAL - DEBT SVC	-56,466	45,700	-13,450	0	0	0

300 - DEBT SERVICE**DEBT SERVICE****DEBT REVENUE**

REVENUES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PROPERTY TAXES							
300-4100	CURRENT PROPERTY TAXES	688,967	705,496	701,220	867,945	867,945	867,945
300-4102	DELINQUENT PROPERTY TAXES	13,182	12,840	12,067	0	0	0
300-4104	PENALTY & INT ON PROP TAXES	8,202	7,951	9,016	0	0	0
TOTAL PROPERTY TAXES		710,351	726,287	722,303	867,945	867,945	867,945
INTEREST							
300-4710	INTEREST EARNINGS	10,840	6,500	7,368	0	0	0
TOTAL INTEREST		10,840	6,500	7,368	0	0	0
OP TRANSFERS & OTHER REVENUE							
300-4915	TRNSF FR WASTEWATER FUND	186,594	186,653	186,653	186,945	186,945	186,945
300-4935	TRNSF FR LEDC FUND	48,093	48,103	32,069	0	0	0
300-4945	TRNSF FR DRAINAGE FUND	33,333	100,000	100,000	100,000	100,000	100,000
300-4950	TRNSF FR HOTEL MOTEL TAX FUND	40,000	40,000	0	0	0	0
TOTAL OP TRANSFERS & OTHER REVENUE		308,020	374,756	318,722	286,945	286,945	286,945
TOTAL REVENUES		1,029,211	1,107,543	1,048,393	1,154,890	1,154,890	1,154,890

300 - DEBT SERVICE

DEBT SERVICE

DEBT EXPENSE

EXPENDITURES		2018-19	2019-20	2019-20	PROPOSED	REVISED	ADOPTED
		ACTUAL	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET
DEBT SERVICE							
300-5199-850	ADMINISTRATION COSTS	1,000	800	800	800	800	800
300-5199-857	2016 GO REFUNDING	171,056	292,462	292,462	383,097	383,097	383,097
300-5199-869	06 TAX & REV CO BONDS	47,175	48,690	48,690	46,845	46,845	46,845
300-5199-871	06A TAX & REV CO'S	267,890	267,332	267,332	271,128	271,128	271,128
300-5199-875	09 TAX & REV CO'S	146,090	0	0	0	0	0
300-5199-877	15 TAX & REV CO'S	452,466	452,559	452,559	453,020	453,020	453,020
TOTAL DEBT SERVICE		1,085,677	1,061,843	1,061,843	1,154,890	1,154,890	1,154,890

ELECTRIC DEPT.

500 - ELECTRIC UTILITY FUND

**ELECTRIC
SUMMARY**

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
REVENUES	11,731,805	11,974,502	12,022,725	12,045,430	12,045,430	12,045,430
EXPENSES						
BILLING	641,002	740,383	706,479	790,022	800,072	800,072
DISTRIBUTION	853,078	1,742,530	1,662,637	1,812,136	1,803,054	1,803,054
NON-DEPARTMENTAL	9,437,338	9,427,973	9,396,223	9,420,073	9,420,073	9,420,073
TOTAL - ELECTRIC	10,931,418	11,910,886	11,765,339	12,022,231	12,023,199	12,023,199
TOTAL - ELECTRIC	800,387	63,616	257,386	23,199	22,231	22,231

**500 - ELECTRIC UTILITY
REVENUES**

REVENUES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
FINES & FEES						
500-4482 CREDIT CARD FEES FR CUSTOMERS	65,784	68,889	75,200	71,025	71,025	71,025
TOTAL FINES & FEES	65,784	68,889	75,200	71,025	71,025	71,025
SERVICES & FEES						
500-4501 FUEL SALES	7,528,758	7,032,338	7,018,909	7,255,314	7,255,314	7,255,314
500-4502 LOCAL SALES	3,766,540	3,953,855	3,966,555	4,006,638	4,006,638	4,006,638
500-4504 SALES - PENALTY	226,963	212,994	215,663	219,423	219,423	219,423
500-4507 TAP FEES	10,726	6,961	11,450	9,600	9,600	9,600
500-4508 CONNECT FEES	28,484	29,302	28,235	28,900	28,900	28,900
TOTAL SERVICES & FEES	11,561,471	11,235,450	11,240,812	11,519,875	11,519,875	11,519,875
INTEREST						
500-4710 INTEREST EARNINGS	0	2,058	4,955	1,030	1,030	1,030
TOTAL INTEREST	0	2,058	4,955	1,030	1,030	1,030
MISCELLANEOUS						
500-4806 SALE OF FIXED ASSETS	19,285	0	6,052	500	500	500
500-4808 INSURANCE REIMBURSEMENT	7,058	0	3,583	0	0	0
500-4809 EXPENDITURE REIMBURSEMENT	60,245	0	25,391	0	0	0
500-4830 OTHER MISC REVENUE	12,177	6,105	4,732	3,000	3,000	3,000
TOTAL MISCELLANEOUS	98,765	6,105	39,758	3,500	3,500	3,500
OP TRANSFERS & OTHER REVENUES						
500-4923 TRNSF FR ELEC DISTR UPGR FD	5,785	662,000	662,000	450,000	450,000	450,000
TOTAL OP TRANSFERS & OTHER REVENUES	5,785	662,000	662,000	450,000	450,000	450,000
TOTAL REVENUES	11,731,805	11,974,502	12,022,725	12,045,430	12,045,430	12,045,430

**500 - ELECTRIC UTILITY
PUBLIC UTILITY
BILLING**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
500-5740-102	SALARIES - ADMINISTRATIVE	67,504	71,611	69,526	69,526	69,526	72,759
500-5740-104	SALARIES - SUPERVISORY	71,458	75,818	75,255	75,255	75,255	77,092
500-5740-105	SALARIES - PROFESSIONAL	14,629	13,650	11,819	11,819	11,819	12,539
500-5740-106	WAGES - CLERICAL	111,106	116,541	113,275	141,508	141,508	147,841
500-5740-108	WAGES - LABOR	67,358	71,346	63,125	71,334	71,334	74,495
500-5740-112	OVERTIME	2,588	2,369	2,370	2,500	2,500	2,575
500-5740-116	LONGEVITY	16,973	16,051	16,499	15,142	15,142	15,142
500-5740-120	FICA/MEDICARE	26,353	30,760	24,700	29,777	29,777	31,298
500-5740-122	RETIREMENT	48,599	52,474	49,590	49,590	49,590	52,120
500-5740-130	EMPLOYEE HEALTH INSURANCE	54,817	81,197	67,882	67,882	67,882	68,008
500-5740-132	WORKER'S COMP	1,882	2,104	2,077	2,077	2,077	2,176
500-5740-150	CAR ALLOWANCE	2,837	0	0	2,160	2,160	2,160
500-5740-155	PAYROLL CONTINGENCY	0	-12,416	0	13,635	19,635	0
TOTAL PERSONNEL SERVICES		486,104	521,505	496,118	552,205	558,205	558,205

UTILITY BILLING	Full-time	Part-time	Active	Vacant	Budgeted
Customer Svc/Utility Supervisor	X		1		X
Customer Service Coordinator	X		1		X
Cashier/Customer Service	X		2	1	X
Meter Reader Foreman	X		1		X
Meter Reader I	X		1		X

CONTRACTS & SERVICES							
500-5740-204	LEGAL	130	260	75	104	104	104
500-5740-212	FINANCIAL & ACCOUNTING	14,787	15,394	22,477	22,477	22,477	22,477
500-5740-214	RENTS & LEASES	351	2,400	2,200	2,400	2,400	2,400
500-5740-216	MAINTENANCE & REPAIRS	2,397	2,600	2,500	2,600	2,600	2,600
500-5740-218	COMPUTER EQUIP & SOFTWARE	26,235	16,300	16,000	64,020	64,020	64,020
500-5740-222	SAFETY & REGULATORY	2,007	2,500	50	2,500	2,500	2,500
500-5740-224	CHEMICAL & MEDICAL	85	200	50	200	200	200
500-5740-226	RADIO & COMMUNICATIONS	3,611	3,800	3,650	3,800	3,800	3,800
500-5740-230	UNIFORMS & APPAREL	490	450	450	600	600	600
500-5740-240	POSTAGE & SHIPPING	22,344	35,000	32,600	35,000	35,000	35,000
500-5740-241	BANK SERVICE CHARGES	4,112	500	150	500	500	500
500-5740-299	OTHER CONTRACTS & SERVICES	7,513	8,300	7,500	12,300	12,300	12,300
TOTAL CONTRACTS & SERVICES		84,062	87,704	87,702	146,501	146,501	146,501

MATERIALS & SUPPLIES

500-5740-302	OFFICE	6,980	11,000	7,550	10,566	10,566	10,566
500-5740-304	COMPUTER EQUIP & SOFTWARE	674	1,000	1,000	1,000	1,000	1,000
500-5740-320	FOOD & BEVERAGE	67	150	50	150	150	150
500-5740-330	UNIFORMS & APPAREL	550	785	780	800	800	800
500-5740-332	MINOR TOOLS & EQUIPMENT	0	200	50	200	200	200
500-5740-334	OFFICE FURNITURE	0	800	650	800	800	800
500-5740-335	GAS	4,035	4,050	3,200	4,050	4,050	4,050
500-5740-337	TIRES - TUBES - BATTERIES	0	1,400	500	800	800	800
500-5740-399	OTHER SUPPLIES	218	520	150	300	300	300

TOTAL MATERIALS & SUPPLIES

12,524	19,905	13,930	18,666	18,666	18,666
---------------	---------------	---------------	---------------	---------------	---------------

MAINTENANCE & REPAIRS

500-5740-402	OFFICE EQUIPMENT	0	300	200	300	300	300
500-5740-406	MOTOR VEHICLES	267	1,000	960	1,000	1,000	1,000
500-5740-410	BUILDINGS & STRUCTURES	3,800	1,000	0	1,000	1,000	1,000
500-5740-412	MACHINERY & EQUIPMENT	275	600	150	600	600	600
500-5740-426	RADIO & COMMUNICATIONS	122	350	350	350	350	350
500-5740-499	OTHER MAINTENANCE & REPAIRS	0	0	0	200	200	200

TOTAL MAINTENANCE & REPAIRS

4,464	3,250	1,660	3,450	3,450	3,450
--------------	--------------	--------------	--------------	--------------	--------------

STAFF DEV & TRAINING

500-5740-502	DUES & SUBSCRIPTIONS	300	800	300	800	800	800
500-5740-508	MTGS-SEMINARS-CONFERENCES	0	0	0	3,000	3,000	3,000
500-5740-510	TRANSPORTATION & LODGING	0	400	0	400	400	400

TOTAL STAFF DEV & TRAINING

300	1,200	300	4,200	4,200	4,200
------------	--------------	------------	--------------	--------------	--------------

MISCELLANEOUS

500-5740-740	CREDIT CARD FEES	53,548	59,550	59,500	65,000	65,000	65,000
--------------	------------------	--------	--------	--------	--------	--------	--------

TOTAL MISCELLANEOUS

53,548	59,550	59,500	65,000	65,000	65,000
---------------	---------------	---------------	---------------	---------------	---------------

CAPITAL OUTLAY

500-5740-904	COMPUTER EQUIP & SOFTWARE	0	47,269	47,269	0	4,050	4,050
--------------	---------------------------	---	--------	--------	---	-------	-------

TOTAL CAPITAL OUTLAY

0	47,269	47,269	0	4,050	4,050
----------	---------------	---------------	----------	--------------	--------------

TOTAL BILLING

641,002	740,383	706,479	790,022	800,072	800,072
----------------	----------------	----------------	----------------	----------------	----------------

**500 - ELECTRIC UTILITY
PUBLIC UTILITY
DISTRIBUTION**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
500-5745-104	SALARIES - SUPERVISORY	149,276	157,831	157,822	157,822	157,822	163,543
500-5745-105	SALARIES - PROFESSIONAL	0	9,001	8,739	8,739	8,739	9,272
500-5745-106	WAGES - CLERICAL	0	32,136	18,775	33,280	33,280	34,916
500-5745-108	WAGES - LABOR	228,002	387,336	301,500	403,051	403,051	419,610
500-5745-112	OVERTIME	12,102	9,105	9,100	16,000	16,000	16,480
500-5745-116	LONGEVITY	8,569	10,008	10,008	13,027	13,027	13,027
500-5745-120	FICA/MEDICARE	28,988	51,374	36,266	48,342	48,342	50,250
500-5745-122	RETIREMENT	55,827	87,638	70,321	80,507	80,507	83,683
500-5745-130	EMPLOYEE HEALTH INSURANCE	49,971	112,693	80,998	80,998	80,998	81,154
500-5745-132	WORKER'S COMP	7,670	10,346	10,469	10,469	10,469	10,873
500-5745-155	PAYROLL CONTINGENCY	0	-20,879	0	22,910	30,573	0
TOTAL PERSONNEL SERVICES		540,405	846,589	703,998	875,145	882,808	882,808

ELECTRIC DISTRIBUTION	Full-time	Part-time	Active	Vacant	Budgeted
Electric Superintendent	X		1		X
Line Foreman/Electric	X		1		X
Class A Lineman	X		3	1	X
Lineman I	X		2		X
Lineman II Apprentice	X		1		X
Administrative Asst	X		1		X

CONTRACTS & SERVICES

500-5745-207	PRINTING, MKTG & PUBLIC RE	211	400	200	400	400	400
500-5745-214	RENTS & LEASES	2,155	3,611	1,800	3,611	15,866	15,866
500-5745-216	MAINTENANCE & REPAIRS	0	500	200	300	300	300
500-5745-222	SAFETY & REGULATORY	4,250	0	1,600	3,000	3,000	3,000
500-5745-226	RADIO & COMMUNICATIONS	4,364	4,860	8,263	4,860	4,860	4,860
500-5745-240	POSTAGE & SHIPPING	54	300	100	300	300	300
500-5745-244	UTILITIES	2,022	3,000	1,990	3,000	3,000	3,000
500-5745-299	OTHER CONTRACTS & SERVICES	71,521	134,500	132,245	162,000	162,000	162,000
TOTAL CONTRACTS & SERVICES		84,577	147,171	146,398	177,471	189,726	189,726

MATERIALS & SUPPLIES

500-5745-302	OFFICE	218	300	700	300	300	300
500-5745-304	COMPUTER EQUIP & SOFTWARE	80	300	1,140	300	300	300
500-5745-322	SAFETY & REGULATORY	3,131	3,000	1,500	4,000	4,000	4,000
500-5745-324	CHEMICAL & MEDICAL	4,539	2,100	1,700	5,600	5,600	5,600
500-5745-326	RADIO & COMMUNICATIONS	107	200	40,485	200	200	200
500-5745-328	JANITORIAL	316	1,000	450	750	750	750
500-5745-330	UNIFORMS & APPAREL	6,028	7,710	5,960	7,710	7,710	7,710
500-5745-332	MINOR TOOLS & EQUIPMENT	7,568	4,000	3,710	5,000	5,000	5,000
500-5745-334	OFFICE FURNITURE	0	750	400	250	250	250
500-5745-335	GAS	4,626	5,504	3,865	5,504	5,504	5,504
500-5745-336	DIESEL	6,755	8,000	6,696	8,000	8,000	8,000
500-5745-337	TIRES - TUBES - BATTERIES	2,944	3,500	2,500	3,500	3,500	3,500
500-5745-380	BULK MATERIALS	570	1,000	500	1,000	1,000	1,000
500-5745-399	OTHER SUPPLIES	5,220	5,500	3,250	5,500	5,500	5,500

TOTAL MATERIALS & SUPPLIES

42,102	42,864	72,856	47,614	47,614	47,614
---------------	---------------	---------------	---------------	---------------	---------------

MAINTENANCE & REPAIRS

500-5745-406	MOTOR VEHICLES	2,769	2,500	2,100	2,500	2,500	2,500
500-5745-410	BUILDINGS & STRUCTURES	26	250	100	250	250	250
500-5745-412	MACHINERY & EQUIPMENT	30,643	15,000	11,500	15,000	15,000	15,000
500-5745-426	RADIO & COMMUNICATIONS	332	100	50	100	100	100
500-5745-451	METERS & BOXES	49,088	30,000	23,900	50,000	50,000	50,000
500-5745-453	TRANSFORMERS	28,813	12,000	11,500	20,000	20,000	20,000
500-5745-455	DISTRIBUTION & SERVICE LIN	49,617	75,000	61,900	80,000	80,000	80,000
500-5745-456	STREET LIGHTS	16,107	25,000	15,200	25,000	25,000	25,000

TOTAL MAINTENANCE & REPAIRS

177,395	159,850	126,250	192,850	192,850	192,850
----------------	----------------	----------------	----------------	----------------	----------------

STAFF DEV & TRAINING

500-5745-508	MTGS-SEMINARS-CONFERENCES	6,855	8,756	7,860	8,756	8,756	8,756
500-5745-510	TRANSPORTATION & LODGING	610	300	0	300	300	300

TOTAL STAFF DEV & TRAINING

7,465	9,056	7,860	9,056	9,056	9,056
--------------	--------------	--------------	--------------	--------------	--------------

CAPITAL OUTLAY

500-5745-906	MOTOR VEHICLES	0	30,000	28,700	35,000	0	0
500-5745-911	CONSTR/PROJECT IMPROVEMENT	0	220,000	175,275	450,000	456,000	456,000
500-5745-912	MACHINERY & EQUIPMENT	0	262,000	376,300	0	0	0
500-5745-927	TRANSFORMERS	1,134	25,000	25,000	25,000	25,000	25,000

TOTAL CAPITAL OUTLAY

1,134	537,000	605,275	510,000	481,000	481,000
--------------	----------------	----------------	----------------	----------------	----------------

TOTAL DISTRIBUTION

853,078	1,742,530	1,662,637	1,812,136	1,803,054	1,803,054
----------------	------------------	------------------	------------------	------------------	------------------

**500 - ELECTRIC UTILITY
PUBLIC UTILITY
NON-DEPARTMENTAL**

EXPENDITURES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
CONTRACTS & SERVICES						
500-5799-206 INSURANCE	18,349	18,900	20,396	21,400	21,400	21,400
500-5799-222 SAFETY & REGULATORY	0	22,000	0	0	0	0
500-5799-298 WHOLESALE POWER PURCH	7,206,538	7,120,043	7,108,797	7,265,350	7,265,350	7,265,350
500-5799-299 OTHER CONTRACTS & SERVICES	0	0		0	0	0
TOTAL CONTRACT & SERVICES	7,224,887	7,160,943	7,129,193	7,286,750	7,286,750	7,286,750
OPERATING TRANSFERS						
500-5799-800 TRANSF TO GENERAL FUND	2,177,600	2,232,669	2,232,669	2,048,028	2,048,028	2,048,028
500-5799-849 TRNSF OUT-OVERHEAD COSTS	12,009	13,212	13,212	14,146	14,146	14,146
TOTAL OPERATING TRANSFERS	2,189,609	2,245,881	2,245,881	2,062,174	2,062,174	2,062,174
DEBT SERVICE						
500-5799-879 SIB LOAN	22,842	21,149	21,149	71,149	71,149	71,149
TOTAL DEBT SERVICE	22,842	21,149	21,149	71,149	71,149	71,149
TOTAL NON-DEPARTMENTAL	9,437,338	9,427,973	9,396,223	9,420,073	9,420,073	9,420,073

WATER DEPT.

520 - WATER UTILITY FUND

**WATER
SUMMARY**

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
REVENUES	3,483,426	3,911,639	3,577,574	3,908,877	3,908,877	3,908,877
EXPENSES						
DISTRIBUTION	1,403,531	1,831,032	1,526,564	1,516,645	1,534,228	1,534,228
TREATMENT	672,322	807,648	1,049,219	923,075	923,075	923,075
NON-DEPARTMENTAL	866,480	1,225,822	1,225,243	1,313,237	1,313,237	1,313,237
TOTAL - WATER	2,942,333	3,864,502	3,801,026	3,752,957	3,770,540	3,770,540
TOTAL - WATER	541,093	47,137	-223,452	155,920	138,337	138,337

**520 - WATER UTILITY
WATER UTILITY
REVENUES**

REVENUES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
SERVICES & FEES							
520-4502	SALES	3,199,945	3,067,181	3,232,880	3,421,697	3,421,697	3,421,697
520-4507	TAP FEES	22,125	17,120	16,342	15,800	15,800	15,800
520-4508	CONNECT FEES	14,175	15,463	13,190	15,600	15,600	15,600
TOTAL SERVICES & FEES		3,236,245	3,099,764	3,262,412	3,453,097	3,453,097	3,453,097
INTEREST							
520-4710	INTEREST EARNINGS	144,620	13,258	12,775	9,493	9,493	9,493
TOTAL INTEREST		144,620	13,258	12,775	9,493	9,493	9,493
MISCELLANEOUS							
520-4805	OTHER SOURCES	0	664,830	168,600	0	0	0
520-4806	SALE OF FIXED ASSETS	436	0	0	500	500	500
520-4830	OTHER MISC REVENUE	102,125	0	0	112,000	112,000	112,000
TOTAL MISCELLANEOUS		102,561	664,830	168,600	112,500	112,500	112,500
OP TRANSFERS & OTHER REVENUE							
520-4915	TRNSF FR WASTEWATER FUND	0	133,787	133,787	333,787	333,787	333,787
TOTAL OP TRANSFERS & OTHER REVENUE		0	133,787	133,787	333,787	333,787	333,787
TOTAL REVENUES		3,483,426	3,911,639	3,577,574	3,908,877	3,908,877	3,908,877

**520 - WATER UTILITY
PUBLIC UTILITY
WATER DISTRIBUTION**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
520-5750-102	SALARIES - ADMINISTRATIVE	25,002	39,636	38,481	38,481	38,481	40,825
520-5750-104	SALARIES - SUPERVISORY	57,381	34,282	36,505	71,766	71,766	75,327
520-5750-105	SALARIES - PROFESSIONAL	5,418	12,856	3,829	11,952	11,952	12,679
520-5750-106	WAGES - CLERICAL	7,807	8,539	7,221	8,291	8,291	8,796
520-5750-108	WAGES - LABOR	121,097	150,399	133,436	112,341	112,341	122,677
520-5750-112	OVERTIME	5,275	5,150	4,760	5,150	5,150	5,305
520-5750-116	LONGEVITY	10,279	7,697	7,697	7,842	7,842	7,842
520-5750-120	FICA/MEDICARE	17,427	19,841	15,744	19,632	19,632	21,162
520-5750-122	RETIREMENT	32,804	33,846	32,694	32,694	32,694	35,242
520-5750-130	EMPLOYEE HEALTH INSURANCE	44,007	57,889	50,047	50,047	50,047	50,174
520-5750-132	WORKER'S COMP	6,599	4,145	3,753	3,753	3,753	4,096
520-5750-155	PAYROLL CONTINGENCY	0	0	0	10,179	22,176	0
TOTAL PERSONNEL SERVICES		333,096	374,280	334,167	372,128	384,125	384,125

WATER DEPARTMENT	Full-time	Part-time	Active	Vacant	Budgeted
Water/WW Supervisor	X		1		X
Water/WW Leader	X		1		X
Water/WW System Operator	X		3		X
Heavy Equipment Operator	X		1		X

CONTRACTS & SERVICES							
520-5750-207	PRINTING, MKTG & PUBLIC RE	0	500	350	500	500	500
520-5750-212	FINANCIAL & ACCOUNTING	3,232	3,300	3,227	3,300	3,300	3,300
520-5750-214	RENTS & LEASES	5,197	282	650	750	4,836	4,836
520-5750-222	SAFETY & REGULATORY	0	5,500	2,000	5,500	5,500	5,500
520-5750-224	CHEMICAL & MEDICAL	85	300	150	300	300	300
520-5750-226	RADIO & COMMUNICATIONS	2,590	1,818	1,640	2,200	2,200	2,200
520-5750-240	POSTAGE & SHIPPING	73	70	70	100	100	100
520-5750-290	GBRA - LULING DELIV SYSTEM	144,763	144,391	175,200	144,391	144,391	144,391
520-5750-292	GBRA - LUL CAPITAL RECOV F	25,777	63,875	51,800	63,875	63,875	63,875
520-5750-296	GBRA - LUL TREATMENT PLT C	615,385	568,061	604,500	568,061	568,061	568,061
520-5750-297	GBRA - CARRIZO PROJECT '20	0	525,435	216,750	216,750	216,750	216,750
520-5750-299	OTHER CONTRACTS & SERVICES	33	0	4,200	0	0	0
TOTAL CONTRACTS & SERVICES		797,135	1,313,532	1,060,537	1,005,727	1,009,813	1,009,813

MATERIALS & SUPPLIES

520-5750-302	OFFICE	1,069	1,000	850	1,000	1,000	1,000
520-5750-312	MACHINERY & EQUIPMENT	2,623	1,500	1,200	1,500	1,500	1,500
520-5750-322	SAFETY & REGULATORY	1,999	1,800	1,200	1,800	1,800	1,800
520-5750-324	CHEMICAL & MEDICAL	5	300	575	300	300	300
520-5750-328	JANITORIAL	286	700	500	700	700	700
520-5750-330	UNIFORMS & APPAREL	2,974	3,500	3,300	4,000	4,000	4,000
520-5750-332	MINOR TOOLS & EQUIPMENT	1,176	2,900	2,300	2,900	2,900	2,900
520-5750-335	GAS	14,827	13,000	8,700	13,000	13,000	13,000
520-5750-336	DIESEL	4,441	5,350	4,750	5,350	5,350	5,350
520-5750-337	TIRES - TUBES - BATTERIES	1,036	1,200	600	1,200	1,200	1,200
520-5750-380	BULK MATERIALS	3,521	5,000	5,000	6,000	6,000	6,000

TOTAL MATERIALS & SUPPLIES

33,957	36,250	28,975	37,750	37,750	37,750
---------------	---------------	---------------	---------------	---------------	---------------

MAINTENANCE & REPAIRS

520-5750-406	MOTOR VEHICLES	873	2,000	1,750	2,000	2,000	2,000
520-5750-410	BUILDINGS & STRUCTURES	357	1,000	500	1,000	1,000	1,000
520-5750-412	MACHINERY & EQUIPMENT	7,890	3,500	2,800	3,500	3,500	3,500
520-5750-426	RADIO & COMMUNICATIONS	329	500	200	500	500	500
520-5750-480	SERVICE LINES	9,496	10,000	12,500	13,000	13,000	13,000
520-5750-482	MAINS	11,414	12,000	9,350	12,000	12,000	12,000
520-5750-484	WATER METERS & BOXES	200,378	55,000	54,480	60,000	60,000	60,000
520-5750-490	HYDRANTS & VALVES	5,935	5,000	4,500	5,000	5,000	5,000

TOTAL MAINTENANCE & REPAIRS

236,672	89,000	86,080	97,000	97,000	97,000
----------------	---------------	---------------	---------------	---------------	---------------

STAFF DEV & TRAINING

520-5750-502	DUES & SUBSCRIPTIONS	375	430	375	530	530	530
520-5750-506	CERTIFICATION & LICENSING	555	1,110	900	1,110	1,110	1,110
520-5750-508	MTGS-SEMINARS-CONFERENCES	1,741	2,400	1,500	2,400	2,400	2,400

TOTAL STAFF DEV & TRAINING

2,671	3,940	2,775	4,040	4,040	4,040
--------------	--------------	--------------	--------------	--------------	--------------

CAPITAL OUTLAY

520-5750-904	COMPUTER EQUIP & SOFTWARE	0	14,030	14,030	0	1,500	1,500
--------------	---------------------------	---	--------	--------	---	-------	-------

TOTAL CAPITAL OUTLAY

0	14,030	14,030	0	1,500	1,500
----------	---------------	---------------	----------	--------------	--------------

TOTAL WATER DISTRIBUTION

1,403,531	1,831,032	1,526,564	1,516,645	1,534,228	1,534,228
------------------	------------------	------------------	------------------	------------------	------------------

**520 - WATER UTILITY
PUBLIC UTILITY
WATER TREATMENT**

EXPENDITURES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
CONTRACTS & SERVICES						
520-5755-200 GBRA - TREATMENT PLANT O&M	672,322	807,648	1,049,219	923,075	923,075	923,075
TOTAL CONTRACT & SERVICES	672,322	807,648	1,049,219	923,075	923,075	923,075
TOTAL WATER TREATMENT	672,322	807,648	1,049,219	923,075	923,075	923,075

**520 - WATER UTILITY
PUBLIC UTILITY
NON-DEPARTMENTAL**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
CONTRACTS & SERVICES							
520-5799-206	INSURANCE	15,580	16,500	17,846	17,900	17,900	17,900
520-5799-298	04 GBRA CONTR REV BONDS	450,933	449,829	447,904	402,298	402,298	402,298
TOTAL CONTRACTS & SERVICES		466,513	466,329	465,750	420,198	420,198	420,198
OPERATING TRANSFERS							
520-5799-800	TRANSF TO GENERAL FUND	54,000	0	0	185,654	185,654	185,654
520-5799-849	TRNSF OUT-OVERHEAD COSTS	4,448	4,894	4,894	5,248	5,248	5,248
TOTAL OPERATING TRANSFERS		58,448	4,894	4,894	190,902	190,902	190,902
DEBT SERVICE							
520-5799-857	2016 GO REFUNDING	50,234	164,886	164,886	111,642	111,642	111,642
520-5799-871	06A TAX & REV CO'S	4,517	20,122	20,122	20,408	20,408	20,408
520-5799-877	15 TAX & REV CO'S	260,223	486,917	486,917	487,414	487,414	487,414
520-5799-879	SIB LOAN	26,545	82,674	82,674	82,673	82,673	82,673
TOTAL DEBT SERVICE		341,519	754,599	754,599	702,137	702,137	702,137
TOTAL NON-DEPARTMENTAL		866,480	1,225,822	1,225,243	1,313,237	1,313,237	1,313,237

WASTEWATER DEPT.

540 - WASTEWATER UTILITY FUND

**WASTEWATER
SUMMARY**

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
REVENUES	2,615,703	2,386,694	2,477,332	2,475,035	2,475,035	2,475,035
EXPENSES						
COLLECTION	484,693	433,112	357,263	403,350	426,925	426,925
TREATMENT	707,954	863,416	863,418	889,600	889,600	889,600
NON-DEPARTMENTAL	648,625	925,277	925,274	1,137,511	1,137,511	1,137,511
TOTAL - WASTEWATER	1,841,272	2,221,805	2,145,955	2,430,461	2,454,036	2,454,036
TOTAL - WASTEWATER	774,431	164,889	331,377	44,574	20,999	20,999

540 - WASTEWATER UTILITY

**WASTEWATER
REVENUES**

REVENUES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
SERVICES & FEES						
540-4502 SALES	2,334,089	2,349,814	2,244,035	2,245,850	2,245,850	2,245,850
540-4507 TAP FEES	9,575	7,770	8,800	9,500	9,500	9,500
TOTAL SERVICES & FEES	2,343,664	2,357,584	2,252,835	2,255,350	2,255,350	2,255,350
INTEREST						
540-4710 INTEREST EARNINGS	25,848	29,110	23,798	18,900	18,900	18,900
TOTAL INTEREST	25,848	29,110	23,798	18,900	18,900	18,900
MISCELLANEOUS						
540-4806 SALE OF FIXED ASSETS	341	0	0	500	500	500
540-4830 OTHER MISC REVENUE	245,850	0	200,699	200,285	200,285	200,285
TOTAL MISCELLANEOUS	246,191	0	200,699	200,785	200,785	200,785
TOTAL REVENUES	2,615,703	2,386,694	2,477,332	2,475,035	2,475,035	2,475,035

**540 - WASTEWATER UTILITY
PUBLIC UTILITY
WASTEWATER COLLECTION**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
540-5760-102	SALARIES - ADMINISTRATIVE	10,001	24,079	23,031	23,031	23,031	24,433
540-5760-104	SALARIES - SUPERVISORY	51,659	31,093	29,114	29,114	29,114	30,887
540-5760-105	SALARIES - PROFESSIONAL	2,167	7,894	1,550	7,577	7,577	8,039
540-5760-106	WAGES - CLERICAL	3,123	4,357	3,317	3,317	3,317	3,518
540-5760-108	WAGES - LABOR	106,743	112,963	92,578	112,487	112,487	122,246
540-5760-112	OVERTIME	2,739	4,069	3,424	3,000	3,000	3,090
540-5760-116	LONGEVITY	9,089	4,217	4,647	5,153	5,153	5,153
540-5760-120	FICA/MEDICARE	13,923	14,458	12,420	14,076	14,076	15,302
540-5760-122	RETIREMENT	26,092	24,663	23,441	23,441	23,441	25,483
540-5760-130	EMPLOYEE HEALTH INSURANCE	36,476	44,604	39,052	39,052	39,052	39,154
540-5760-132	WORKER'S COMP	4,220	4,134	3,484	3,484	3,484	3,790
540-5760-155	PAYROLL CONTINGENCY	0	0	0	6,643	17,363	0
TOTAL PERSONNEL SERVICES		266,232	276,531	236,058	270,375	281,095	281,095

WASTEWATER DEPARTMENT	Full-time	Part-time	Active	Vacant	Budgeted
Water/WW System Operator	X		3		X
Heavy Equipment Operator	X		1		X

CONTRACTS & SERVICES							
540-5760-212	FINANCIAL & ACCOUNTING	3,232	3,300	3,227	3,300	3,300	3,300
540-5760-214	RENTS & LEASES	7,428	7,900	1,500	4,400	17,255	17,255
540-5760-224	CHEMICAL & MEDICAL	85	255	120	255	255	255
540-5760-226	RADIO & COMMUNICATIONS	1,031	1,000	975	1,000	1,000	1,000
540-5760-244	UTILITIES	13,479	10,000	11,920	13,000	13,000	13,000
TOTAL CONTRACTS & SERVICES		25,255	22,455	17,742	21,955	34,810	34,810

MATERIALS & SUPPLIES							
540-5760-302	OFFICE	254	500	425	500	500	500
540-5760-310	BUILDINGS & STRUCTURES	684	500	250	500	500	500
540-5760-322	SAFETY & REGULATORY	13	1,000	500	1,000	1,000	1,000
540-5760-324	CHEMICAL & MEDICAL	0	120	60	120	120	120
540-5760-328	JANITORIAL	490	600	775	700	700	700
540-5760-330	UNIFORMS & APPAREL	3,038	3,000	2,350	3,200	3,200	3,200

540-5760-332	MINOR TOOLS & EQUIPMENT	1,364	1,500	750	1,500	1,500	1,500
540-5760-335	GAS	562	1,500	1,750	2,400	2,400	2,400
540-5760-336	DIESEL	-9	250	100	250	250	250
540-5760-337	TIRES - TUBES - BATTERIES	786	1,200	1,800	2,200	2,200	2,200
540-5760-380	BULK MATERIALS	8,889	15,000	14,900	15,000	15,000	15,000
TOTAL MATERIALS & SUPPLIES		16,071	25,170	23,660	27,370	27,370	27,370
MAINTENANCE & REPAIRS							
540-5760-406	MOTOR VEHICLES	3,828	4,000	1,875	4,000	4,000	4,000
540-5760-412	MACHINERY & EQUIPMENT	10,138	11,000	10,700	11,000	11,000	11,000
540-5760-480	SERVICE LINES	4,039	7,000	3,500	7,000	7,000	7,000
540-5760-482	MAINS	4,677	6,000	2,000	6,000	6,000	6,000
540-5760-484	LIFT STATIONS & METERS	150,804	47,500	30,800	47,500	47,500	47,500
540-5760-486	MANHOLES	1,285	3,000	1,200	3,000	3,000	3,000
TOTAL MAINTENANCE & REPAIRS		174,771	78,500	50,075	78,500	78,500	78,500
STAFF DEV & TRAINING							
540-5760-502	DUES & SUBSCRIPTIONS	210	350	225	350	350	350
540-5760-506	CERTIFICATION & LICENSING	1,566	1,110	1,400	2,000	2,000	2,000
540-5760-508	MTGS-SEMINARS-CONFERENCES	588	2,180	800	2,200	2,200	2,200
TOTAL STAFF DEV & TRAINING		2,364	3,640	2,425	4,550	4,550	4,550
CAPITAL OUTLAY							
540-5760-904	COMPUTER EQUIP & SOFTWARE	0	0	0	600	600	600
540-5760-906	MOTOR VEHICLES	0	26,816	27,303	0	0	0
TOTAL CAPITAL OUTLAY		0	26,816	27,303	600	600	600
TOTAL WASTEWATER COLLECTION		484,693	433,112	357,263	403,350	426,925	426,925

**540 - WASTEWATER UTILITY
PUBLIC UTILITY
WASTEWATER TREATMENT**

EXPENDITURES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
CONTRACTS & SERVICES						
540-5765-200 GBRA - TREATMENT PLANT O&M	707,954	863,416	863,418	889,600	889,600	889,600
TOTAL CONTRACTS & SERVICES	707,954	863,416	863,418	889,600	889,600	889,600
TOTAL WASTEWATER TREATMENT	707,954	863,416	863,418	889,600	889,600	889,600

**540 - WASTEWATER UTILITY
PUBLIC UTILITY
WASTEWATER NON-DEPARTMENTAL**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
CONTRACTS & SERVICES							
540-5799-206	INSURANCE	4,083	4,501	4,498	4,500	4,500	4,500
TOTAL CONTRACTS & SERVICES		4,083	4,501	4,498	4,500	4,500	4,500
OPERATING TRANSFERS							
540-5799-800	TRNSF TO GENERAL FUND	401,000	453,844	453,844	473,673	473,673	473,673
540-5799-802	TRANSF TO I&S DEBT SVC FUN	186,594	186,653	186,653	186,945	186,945	186,945
540-5799-822	TRANSF TO WATER FUND	0	133,787	133,787	333,787	333,787	333,787
540-5799-849	TRNSF OUT-OVERHEAD COSTS	1,779	1,957	1,957	2,095	2,095	2,095
TOTAL OPERATING TRANSFERS		589,373	776,241	776,241	996,500	996,500	996,500
DEBT SERVICE							
540-5799-857	2016 GO REFUNDING	7,715	25,215	25,215	17,148	17,148	17,148
540-5799-877	15 TAX & REV CO'S	22,699	42,213	42,213	42,256	42,256	42,256
540-5799-879	SIB LOAN	24,755	77,107	77,107	77,107	77,107	77,107
TOTAL DEBT SERVICE		55,169	144,535	144,535	136,511	136,511	136,511
TOTAL NON-DEPARTMENTAL		648,625	925,277	925,274	1,137,511	1,137,511	1,137,511

SOLID WASTE DEPT.

**560 - SOLID WASTE FUND
SOLID WASTE
SUMMARY**

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
REVENUES	1,722,647	1,863,889	1,910,891	1,868,300	1,868,300	1,868,300
EXPENSES						
HAND COLLECTION	876,828	967,485	828,131	951,961	959,156	959,156
BIN COLLECTION	486,911	535,623	471,557	531,620	531,620	531,620
RECYCLING	53,233	53,063	37,215	46,906	52,882	52,882
LAND-FILL	19,470	700	0	20,700	20,700	20,700
NON-DEPARTMENTAL	254,252	267,368	276,979	238,151	238,151	238,151
TOTAL - SOLID WASTE	1,690,694	1,824,239	1,613,882	1,789,338	1,802,509	1,802,509
TOTAL - SOLID WASTE	31,953	39,650	297,009	78,962	65,791	65,791

**560 - SOLID WASTE UTILITY
PUBLIC UTILITY
SOLID WASTE UTILITY**

REVENUES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
SERVICES & FEES							
560-4506	SERVICES & CHARGES	25,559	49,765	50,435	55,755	55,755	55,755
560-4509	RECYCLE COLLECTIONS	34,753	39,447	40,882	45,425	45,425	45,425
560-4515	BIN COLLECTIONS	1,632,099	1,751,105	1,807,425	1,751,100	1,751,100	1,751,100
TOTAL SERVICES & FEES		1,692,411	1,840,317	1,898,742	1,852,280	1,852,280	1,852,280
INTEREST							
560-4710	INTEREST EARNINGS	7,486	9,261	7,009	6,020	6,020	6,020
TOTAL INTEREST		7,486	9,261	7,009	6,020	6,020	6,020
MISCELLANEOUS							
560-4806	SALE OF FIXED ASSETS	3,510	0	0	500	500	500
560-4831	RECYCLABLES INCOME	19,240	14,311	5,140	9,500	9,500	9,500
TOTAL MISCELLANEOUS		22,750	14,311	5,140	10,000	10,000	10,000
TOTAL REVENUES		1,722,647	1,863,889	1,910,891	1,868,300	1,868,300	1,868,300

**560 - SOLID WASTE UTILITY
PUBLIC UTILITY
HAND COLLECTIONS**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
560-5770-102	SALARIES - ADMINISTRATIVE	5,000	14,792	13,637	13,637	13,637	14,468
560-5770-104	SALARIES - SUPERVISORY	30,345	12,325	12,157	12,157	12,157	12,897
560-5770-105	SALARIES - PROFESSIONAL	1,084	2,402	865	2,041	2,041	2,165
560-5770-106	WAGES - CLERICAL	1,561	1,708	1,445	1,658	1,658	1,759
560-5770-108	WAGES - LABOR	48,697	51,002	47,478	51,750	51,750	57,688
560-5770-116	LONGEVITY	1,048	1,860	1,819	2,168	2,168	2,168
560-5770-120	FICA/MEDICARE	6,670	6,445	5,305	6,393	6,393	7,068
560-5770-122	RETIREMENT	12,244	10,994	10,650	10,649	10,649	11,771
560-5770-130	EMPLOYEE HEALTH INSURANCE	18,788	24,201	19,067	19,067	19,067	19,123
560-5770-132	WORKER'S COMP	4,129	3,981	3,432	3,432	3,432	3,825
560-5770-155	PAYROLL CONTINGENCY	0	0	0	3,085	9,980	0
TOTAL PERSONNEL SERVICES		129,566	129,710	115,855	126,037	132,932	132,932

SOLID WASTE DEPARTMENT	Full-time	Part-time	Active	Vacant	Budgeted
Sanitation Route Manager	X		1		X
Sanitation Worker I	X		1		X

CONTRACTS & SERVICES							
560-5770-202	ADMINISTRATION & OPERATION	731,262	757,066	640,378	806,165	806,165	806,165
560-5770-207	PRINTING, MKTG & PUBLIC RE	0	200	100	200	200	200
560-5770-212	FINANCIAL & ACCOUNTING	1,638	1,774	1,758	1,774	1,774	1,774
560-5770-224	CHEMICAL & MEDICAL	0	500	100	500	500	500
560-5770-230	UNIFORMS & APPAREL	1,180	1,200	1,200	1,400	1,400	1,400
TOTAL CONTRACTS & SERVICES		734,080	760,740	643,536	810,039	810,039	810,039

MATERIALS & SUPPLIES							
560-5770-306	MOTOR VEHICLES	102	1,200	600	1,200	1,200	1,200
560-5770-322	SAFETY & REGULATORY	587	150	500	550	550	550
560-5770-324	CHEMICAL & MEDICAL	0	100	50	100	100	100
560-5770-332	MINOR TOOLS & EQUIPMENT	321	200	100	200	200	200
560-5770-335	GAS	55	250	150	250	250	250
560-5770-336	DIESEL	4,911	8,700	4,700	6,700	6,700	6,700
560-5770-337	TIRES - TUBES - BATTERIES	349	2,285	800	2,285	2,285	2,285
560-5770-399	OTHER SUPPLIES	146	100	50	100	100	100
TOTAL MATERIALS & SUPPLIES		6,471	12,985	6,950	11,385	11,385	11,385

MAINTENANCE & REPAIRS

560-5770-406	MOTOR VEHICLES	4,493	0	650	0	0	0
560-5770-412	MACHINERY & EQUIPMENT	2,218	4,050	2,240	4,500	4,500	4,500

TOTAL MAINTENANCE & REPAIRS

6,711	4,050	2,890	4,500	4,500	4,500
--------------	--------------	--------------	--------------	--------------	--------------

CAPITAL OUTLAY

560-5770-904	COMPUTER EQUIP & SOFTWARE	0	0	0	0	300	300
560-5770-912	MACHINERY & EQUIPMENT	0	60,000	58,900	0	0	0

TOTAL CAPITAL OUTLAY

0	60,000	58,900	0	300	300
----------	---------------	---------------	----------	------------	------------

TOTAL HAND COLLECTIONS

876,828	967,485	828,131	951,961	959,156	959,156
----------------	----------------	----------------	----------------	----------------	----------------

**560 - SOLID WASTE UTILITY
PUBLIC UTILITY
BIN COLLECTIONS**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
560-5772-102	SALARIES - ADMINISTRATIVE	0	8,810	8,487	8,487	8,487	9,075
560-5772-104	SALARIES, - SUPERVISORY	5,752	18,670	18,190	18,190	18,190	19,227
560-5772-108	WAGES - LABOR	44,547	47,197	44,857	47,195	47,195	48,014
560-5772-112	OVERTIME	148	232	350	400	400	412
560-5772-116	LONGEVITY	490	1,570	1,570	1,779	1,779	1,779
560-5772-120	FICA/MEDICARE	3,900	5,878	5,121	5,845	5,845	6,079
560-5772-122	RETIREMENT	7,098	10,027	9,735	9,735	9,735	10,124
560-5772-130	EMPLOYEE HEALTH INSURANCE	7,652	14,188	11,113	11,113	11,113	11,132
560-5772-132	WORKER'S COMP	310	1,583	1,244	1,244	1,244	1,310
560-5772-155	PAYROLL CONTINGENCY	0	0	0	3,164	3,164	0
TOTAL PERSONNEL SERVICES		69,897	108,155	100,667	107,152	107,152	107,152
Sanitation/Code Enforcement		Full-time	Part-time	Active	Vacant	Budgeted	
Reg. Sanitarian/Code Enf		X		1		X	
CONTRACTS & SERVICES							
560-5772-202	ADMINISTRATION & OPERATION	394,843	404,373	350,660	404,373	404,373	404,373
560-5772-214	RENTS & LEASES	6,381	7,245	5,980	7,245	7,245	7,245
560-5772-222	SAFETY & REGULATORY	8,475	8,400	8,400	8,400	8,400	8,400
560-5772-299	OTHER CONTRACTS & SERVICES	3,933	4,450	3,350	4,450	4,450	4,450
TOTAL CONTRACTS & SERVICES		413,632	424,468	368,390	424,468	424,468	424,468
MAINTENANCE & REPAIRS							
560-5772-499	OTHER MAINTENANCE & REPAIR	3,382	3,000	2,500	0	0	0
TOTAL MAINTENANCE & REPAIRS		3,382	3,000	2,500	0	0	0
TOTAL BIN COLLECTIONS		486,911	535,623	471,557	531,620	531,620	531,620

**560 - SOLID WASTE UTILITY
PUBLIC UTILITY
RECYCLING**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
560-5774-108	WAGES - LABOR	10,331	12,169	2,500	26,250	26,250	28,541
560-5774-116	LONGEVITY	2,109	0	355	480	480	480
560-5774-120	FICA/MEDICARE	968	931	257	2,045	2,045	2,219
560-5774-122	RETIREMENT	1,902	1,588	620	3,405	3,405	3,698
560-5774-130	EMPLOYEE HEALTH INSURANCE	2,925	4,207	1,250	7,769	7,769	7,784
560-5774-132	WORKER'S COMP	741	668	673	1,312	1,312	1,424
560-5774-155	PAYROLL CONTINGENCY	0	0	0	995	2,885	0
TOTAL PERSONNEL SERVICES		18,976	19,563	5,655	42,256	44,146	44,146
Recycling		Full-time	Part-time	Active	Vacant	Budgeted	
Street Worker II		X		1		X	
CONTRACTS & SERVICES							
560-5774-210	BUILDINGS & STRUCTURES	7,574	1,000	500	1,000	1,000	1,000
560-5774-214	RENTS & LEASES	0	0	0	0	4,086	4,086
560-5774-230	UNIFORMS & APPAREL	0	0	0	750	750	750
560-5774-299	OTHER CONTRACTS & SERVICES	25,020	29,000	28,360	2,900	2,900	2,900
TOTAL CONTRACTS & SERVICES		32,594	30,000	28,860	4,650	8,736	8,736
MATERIALS & SUPPLIES							
560-5774-399	OTHER SUPPLIES	1,652	1,500	1,850	0	0	0
TOTAL MATERIALS & SUPPLIES		1,652	1,500	1,850	0	0	0
MAINTENANCE & REPAIRS							
560-5774-412	MACHINERY & EQUIPMENT	11	2,000	850	0	0	0
TOTAL MAINTENANCE & REPAIRS		11	2,000	850	0	0	0
TOTAL RECYCLING		53,233	53,063	37,215	46,906	52,882	52,882

**560 - SOLID WASTE UTILITY
PUBLIC UTILITY
LANDFILL**

EXPENDITURES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
CONTRACTS & SERVICES						
560-5776-299 OTHER CONTRACTS & SERVICES	19,470	0	0	20,000	20,000	20,000
TOTAL CONTRACTS & SERVICES	19,470	0	0	20,000	20,000	20,000
MATERIALS & SUPPLIES						
560-5776-399 OTHER SUPPLIES	0	700	0	700	700	700
TOTAL MATERIALS & SUPPLIES	0	700	0	700	700	700
TOTAL LANDFILL	19,470	700	0	20,700	20,700	20,700

**560 - SOLID WASTE UTILITY
PUBLIC UTILITY
NON-DEPARTMENTAL**

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
CONTRACTS & SERVICES							
560-5799-203	ARCHITECTUAL & ENGINEERING	0	0	9,985	0	0	0
560-5799-206	INSURANCE	1,661	2,103	1,729	1,750	1,750	1,750
TOTAL CONTRACTS & SERVICES		1,661	2,103	11,714	1,750	1,750	1,750
OPERATING TRANSFERS							
560-5799-800	TRNSF TO GENERAL FUND	251,701	264,287	264,287	235,365	235,365	235,365
560-5799-849	TRNSF OUT-OVERHEAD COSTS	890	978	978	1,036	1,036	1,036
TOTAL OPERATING TRANSFERS		252,591	265,265	265,265	236,401	236,401	236,401
TOTAL NON-DEPARTMENTAL		254,252	267,368	276,979	238,151	238,151	238,151

EMS

**570 - EMS FUND
EMS
SUMMARY**

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
REVENUES	1,970,669	1,299,246	1,418,100	1,338,482	1,338,482	1,338,482
EXPENSES	1,218,309	1,299,246	1,315,750	1,300,671	1,300,671	1,300,671
TOTAL - EMS	752,360	0	102,350	37,811	37,811	37,811

**570 - EMS FUND
EMS
REVENUES**

REVENUES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
INTERGOVERNMENTAL						
570-4333 GRANT REIMBURSEMENT	4,385	0	4,620	4,000	4,000	4,000
570-4334 US HHS STIMULUS GRANT	0	0	19,970	0	0	0
TOTAL INTERGOVERNMENTAL	4,385	0	24,590	4,000	4,000	4,000
FINES & FEES						
570-4400 EMS FEES & CHARGES	1,960,436	1,292,216	1,386,297	1,330,982	1,330,982	1,330,982
TOTAL FINES & FEES	1,960,436	1,292,216	1,386,297	1,330,982	1,330,982	1,330,982
INTEREST						
570-4710 INTEREST EARNINGS	5,848	7,030	7,213	3,500	3,500	3,500
TOTAL INTEREST	5,848	7,030	7,213	3,500	3,500	3,500
TOTAL REVENUES	1,970,669	1,299,246	1,418,100	1,338,482	1,338,482	1,338,482

570 - EMS FUND
EMS
EMS OPERATIONS

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
CONTRACTS & SUPPLIES							
570-5319-202	ADMINISTRATION & OPERATION	60,000	60,000	60,000	60,000	60,000	60,000
570-5319-214	RENTS & LEASES	4,631	22,023	22,023	22,023	22,023	22,023
570-5319-226	RADIO & COMMUNICATIONS	3,095	3,150	3,150	3,200	3,200	3,200
570-5319-244	UTILITIES	5,667	5,725	5,682	5,200	5,200	5,200
570-5319-299	OTHER CONTRACTS & SERVICES	1,131,866	1,203,348	1,203,348	1,203,348	1,203,348	1,203,348
TOTAL CONTRACTS & SERVICES		1,205,259	1,294,246	1,294,203	1,293,771	1,293,771	1,293,771
MATERIALS & SUPPLIES							
570-5319-326	RADIO & COMMUNICATION	0	0	20,196	0	0	0
TOTAL MATERIALS & SUPPLIES		0	0	20,196	0	0	0
MAINTENANCE & REPAIRS							
570-5319-406	MOTOR VEHICLES	6,182	5,000	150	5,000	5,000	5,000
570-5319-410	BUILDINGS & STRUCTURES	1,312	0	0	500	500	500
570-5319-412	MACHINERY & EQUIPMENT	5,556	0	1,201	0	0	0
TOTAL MAINTENANCE & REPAIRS		13,050	5,000	1,351	5,500	5,500	5,500
MISCELLANEOUS							
570-5319-738	GRANT MATCH	0	0	0	1,400	1,400	1,400
TOTAL STAFF DEV & TRAINING		0	0	0	1,400	1,400	1,400
CAPITAL OUTLAY							
570-5319-906	MOTOR VEHICLES	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL EMS OPERATIONS		1,218,309	1,299,246	1,315,750	1,300,671	1,300,671	1,300,671

AIRPORT

**580 - AIRPORT
AIRPORT
SUMMARY**

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
REVENUES	72,654	81,992	88,628	119,792	119,792	119,792
EXPENSES	41,723	53,093	46,999	67,512	67,512	67,512
TOTAL - AIRPORT	30,931	28,899	41,629	52,280	52,280	52,280

**580 - AIRPORT
AIRPORT
REVENUES**

REVENUES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
INTERGOVERNMENTAL						
580-4333 GRANT REIMBURSEMENT	0	7,645	7,443	30,000	30,000	30,000
TOTAL INTERGOVERNMENTAL	0	7,645	7,443	30,000	30,000	30,000
FINES & FEES						
580-4443 T-HANGAR RENTAL	59,710	59,353	60,953	70,953	70,953	70,953
580-4445 LAND LEASE INCOME	9,622	13,244	17,940	17,939	17,939	17,939
580-4446 AVIATION FUEL CHARGES	1,661	0		0	0	0
TOTAL FINES & FEES	70,993	72,597	78,893	88,892	88,892	88,892
INTEREST						
580-4710 INTEREST EARNINGS	1,661	1,750	2,292	900	900	900
TOTAL INTEREST	1,661	1,750	2,292	900	900	900
TOTAL REVENUES	72,654	81,992	88,628	119,792	119,792	119,792

580 - AIRPORT
AIRPORT
AIRPORT OPERATIONS

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
580-5780-102	SALARIES - ADMINISTRATIVE	0	4,325	3,762	4,244	4,244	4,337
580-5780-104	SALARIES - SUPERVISORY	0	2,819	2,485	2,692	2,692	2,755
580-5780-116	LONGEVITY	0	174	174	212	212	212
580-5780-120	FICA/MEDICARE	0	560	484	547	547	579
580-5780-122	RETIREMENT	0	955	924	911	911	964
580-5780-130	EMPLOYEE HEALTH INSURANCE	0	1,798	804	804	804	807
580-5780-132	WORKER'S COMP	0	339	259	259	259	275
580-5780-155	PAYROLL CONTINGENCY	0	0	0	260	260	0
TOTAL PERSONNEL SERVICES		0	10,970	8,892	9,929	9,929	9,929
CONTRACTS & SERVICES							
580-5780-206	INSURANCE	3,407	4,010	3,518	4,010	4,010	4,010
580-5780-214	RENTS & LEASES	2,101	2,100	1,575	2,100	2,100	2,100
580-5780-222	SAFETY & REGULATORY	4,649	1,600	1,200	1,600	1,600	1,600
580-5780-244	UTILITIES	3,080	2,700	2,659	3,500	3,500	3,500
580-5780-252	LICENS/REGISTR/PERMITS	0	150	50	50	50	50
580-5780-253	FUEL TANK TESTING	389	550	680	750	750	750
580-5780-254	FUEL TANK INSURANCE	997	1,250	1,055	1,250	1,250	1,250
580-5780-299	OTHER CONTRACTS & SERVICES	5,470	1,200	500	1,200	1,200	1,200
TOTAL CONTRACTS & SERVICES		20,093	13,560	11,237	14,460	14,460	14,460
MAINTENANCE & REPAIRS							
580-5780-410	BUILDINGS & STRUCTURES	240	900	750	900	900	900
580-5780-422	SAFETY & REGULATORY	829	851	480	851	851	851
580-5780-424	CHEMICAL & MEDICAL	0	1,200	500	1,200	1,200	1,200
580-5780-440	RUNWAYS & TAXIWAYS	20,455	8,172	7,500	8,172	8,172	8,172
580-5780-457	FUEL TANK / PUMP REPAIRS	106	2,000	1,350	2,000	2,000	2,000
TOTAL MAINTENANCE & REPAIRS		21,630	13,123	10,580	13,123	13,123	13,123

STAFF DEV & TRAINING

580-5780-502	DUES & SUBSCRIPTIONS	0	150	0	0	0	0
--------------	----------------------	---	-----	---	---	---	---

TOTAL STAFF DEV & TRAINING

0	150	0	0	0	0	0
----------	------------	----------	----------	----------	----------	----------

CAPITAL OUTLAY

580-5780-911	CONTR/PROJ IMPROVEMENT	0	0	0	30,000	30,000	30,000
--------------	------------------------	---	---	---	--------	--------	--------

580-5780-912	MACHINERY & EQUIPMENT	0	15,290	16,290	0	0	0
--------------	-----------------------	---	--------	--------	---	---	---

TOTAL CAPITAL OUTLAY

0	15,290	16,290	30,000	30,000	30,000
----------	---------------	---------------	---------------	---------------	---------------

TOTAL AIRPORT OPERATIONS

41,723	53,093	46,999	67,512	67,512	67,512
---------------	---------------	---------------	---------------	---------------	---------------

LOCKHART ECONOMIC DEVELOPMENT CORP.

**800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION
LEDC
SUMMARY**

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
REVENUES	943,032	969,745	1,011,848	1,146,626	1,146,626	1,146,626
EXPENSES	717,503	969,745	801,347	978,660	978,660	978,660
TOTAL - LEDC	225,529	0	210,501	167,966	167,966	167,966
LEDC Projects						
Pure Castings				(35,438)		
Benny Boyd				(212,091)		
Chunilol (Schlotsky's)				(29,716)		
Hill Country Foodworks				(1,590)		
Promogo				(200,000)		
				<u>(478,835)</u>		
TOTAL - LEDC **	225,529	0	210,501	(310,869)	167,966	167,966

800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION

LEDC

LEDC REVENUES

REVENUES		2018-19	2019-20	2019-20	PROPOSED	REVISED	ADOPTED
		ACTUAL	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET
OTHER TAXES							
800-4150	SALES TAXES	825,465	863,743	903,008	802,125	802,125	802,125
TOTAL OTHER TAXES		825,465	863,743	903,008	802,125	802,125	802,125
LEASES & RENTS							
800-4601	LEASE INCOME	73,125	73,140	73,125	73,140	73,140	73,140
TOTAL LEASES & RENTS		73,125	73,140	73,125	73,140	73,140	73,140
INTEREST							
800-4710	INTEREST EARNINGS	44,442	32,862	35,715	21,361	21,361	21,361
TOTAL INTEREST		44,442	32,862	35,715	21,361	21,361	21,361
MISCELLANEOUS							
800-4880	SHORT TERM LOAN REVENUES	0	0	0	250,000	250,000	250,000
TOTAL MISCELLANEOUS		0	0	0	250,000	250,000	250,000
TOTAL REVENUES		943,032	969,745	1,011,848	1,146,626	1,146,626	1,146,626

800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION

LEDC

LEDC OPERATIONS

EXPENDITURES		2018-19	2019-20	2019-20	PROPOSED	REVISED	ADOPTED
		ACTUAL	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET
PERSONNEL SERVICES							
800-5199-102	SALARIES-ADMINISTRATIVE	80,214	118,450	111,922	115,000	115,000	118,450
800-5199-106	WAGES-CLERICAL	30,979	32,779	31,836	52,000	52,000	53,560
800-5199-112	OVERTIME	156	0	20	0	0	0
800-5199-116	LONGEVITY	260	500	150	150	150	150
800-5199-120	FICA/MEDICARE	8,563	12,158	10,416	13,338	13,338	13,521
800-5199-122	RETIREMENT	16,329	20,740	19,938	22,212	22,212	22,236
800-5199-130	EMPLOYEE HEALTH INSURANCE	14,404	22,000	16,267	16,267	16,267	16,099
800-5199-132	WORKER'S COMP	293	435	427	427	427	439
800-5199-150	CAR ALLOWANCE	6,999	7,200	5,645	6,000	6,000	7,200
800-5199-155	PAYROLL CONTINGENCY	0	0	0	6,261	6,261	0
TOTAL PERSONNEL SERVICES		158,197	214,262	196,621	231,655	231,655	231,655

ECONOMIC DEVELOPMENT	Full-time	Part-time	Active	Vacant	Budgeted
Economic Development Director	X		1		X
ED Specialist	X		1		X

CONTRACTS & SERVICES							
800-5199-204	LEGAL	4,093	10,000	4,117	12,000	12,000	12,000
800-5199-206	INSURANCE	0	4,000	400	1,200	1,200	1,200
800-5199-207	PRINTING, MKTG & PUBLIC RE	14,980	20,000	1,106	7,500	7,500	7,500
800-5199-212	FINANCIAL & ACCOUNTING	2,500	4,000	3,958	4,000	4,000	4,000
800-5199-214	RENTS & LEASES	105	1359	7697	24,000	24,000	24,000
800-5199-218	COMPUTER EQUIP & SOFTWARE	0	0	0	10,000	10,000	10,000
800-5199-226	RADIO & COMMUNICATIONS	1,483	1500	2380	4,500	4,500	4,500
800-5199-240	POSTAGE & SHIPPING	8	0	20	50	50	50
800-5199-244	UTILITIES	-4	1,000	0	0	0	0
800-5199-299	OTHER CONTRACTS & SERVICES	6,670	112,000	86,678	42,000	42,000	42,000
TOTAL CONTRACTS & SERVICES		29,835	153,859	106,356	105,250	105,250	105,250

MATERIALS & SUPPLIES

800-5199-302	OFFICE	936	2000	1,800	2,000	2,000	2,000
800-5199-303	PROMOTIONAL & MKT SUPPLIES	0	1200	600	1,000	1,000	1,000
800-5199-304	COMPUTER EQUIP & SOFTWARE	3,181	7,500	6998	1,000	1,000	1,000

TOTAL MATERIALS & SUPPLIES

4,117	10,700	9,398	4,000	4,000	4,000
--------------	---------------	--------------	--------------	--------------	--------------

MAINTENANCE & REPAIRS

800-5199-408	GROUNDS & LANDSCAPING	0	0	0	1,200	1,200	1,200
800-5199-410	BUILDINGS & STRUCTURES	735	0	0	1,000	1,000	1,000
800-5199-411	PROPERTY TAXES	0	0	0	1,000	1,000	1,000

TOTAL MAINTENANCE & REPAIRS

735	0	0	3,200	3,200	3,200
------------	----------	----------	--------------	--------------	--------------

STAFF DEV & TRAINING

800-5199-500	TRAVEL & TRAINING	4,037	16,000	6230	15,000	15,000	15,000
800-5199-502	DUES & SUBSCRIPTIONS	15,255	5,000	6,670	2,500	2,500	2,500

TOTAL STAFF DEV & TRAINING

19,292	21,000	12,900	17,500	17,500	17,500
---------------	---------------	---------------	---------------	---------------	---------------

EDC PROJECTS

800-5199-700	PROSPECT HOSTING	0	0	800	3,000	3,000	3,000
800-5199-702	BUSINESS IMPROVEMENT GRANT	0	50,000	20000	50,000	50,000	50,000
800-5199-704	ECONOMIC DEVELOPMENT	74	389,654	250,000	350,000	350,000	350,000
800-5199-704-02	ECO DEV-FASHION GLASS	639	0	0	0	0	0
800-5199-704-03	ECO DEV-PURE CASTINGS 112 MLK	281,250	0	0	0	0	0
800-5199-704-04	ECO DEV-PURE CASTINGS 119 MLK	0	0	0	0	0	0
800-5199-704-05	ECO DEV-HILL COUNTRY FW	69,996	0	52000	1,590	1,590	1,590
800-5199-704-06	ECO DEV-SCHLOTSKY'S	12,566	0	0	0	0	0
800-5199-704-07	ECO DEV-VISIONARY FIBER TECH	25,000	0	0	0	0	0
800-5199-730	MISC OTHER EXPENSES	532	600	300	1,000	1,000	1,000

TOTAL MISCELLANEOUS

390,057	440,254	323,100	405,590	405,590	405,590
----------------	----------------	----------------	----------------	----------------	----------------

OPERATING TRANSFERS

800-5199-800	TRNSF TO GEN FUND	40,228	51,067	51,067	52,000	52,000	52,000
800-5199-802	TRNSF TO I&S DEBT SVC FUND	48,093	48,103	0	0	0	0

TOTAL OPERATING TRANSFERS

88,321	99,170	51,067	52,000	52,000	52,000
---------------	---------------	---------------	---------------	---------------	---------------

DEBT SERVICE

800-5199-877	FLNB NOTE	26,949	27,000	27,000	28,000	28,000	28,000
800-5199-879	SOUTHSIDE BANK (PROMOGO)	0	0	72,905	111,465	111,465	111,465

TOTAL DEBT SERVICE

26,949	27,000	99,905	139,465	139,465	139,465
---------------	---------------	---------------	----------------	----------------	----------------

CAPITAL OUTLAY

800-5199-903	ENGINEERING DESIGN	0	3500	2,000	20,000	20,000	20,000
--------------	--------------------	---	------	-------	--------	--------	--------

TOTAL CAPITAL OUTLAY

0	3500	2,000	20,000	20,000	20,000
----------	-------------	--------------	---------------	---------------	---------------

TOTAL EXPENDITURES

717,503	969,745	801,347	978,660	978,660	978,660
----------------	----------------	----------------	----------------	----------------	----------------

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
FY 2020-2021

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Radio Comm Tower Replacement	205	61,345	\$ 500	\$ (61,845)	\$ -
Sidewalk Fund	213	51,967	320	(52,287)	-
Miscellaneous Special Revenue	215	234,440	12,000	(246,440)	-
Forfeited Property	218	8,032	36	(8,068)	-
Hotel Motel Occupancy	220	3,290	85,000	(88,290)	-
Road Impact Fee	222	630,960	50,000	(680,960)	-
Revolving Loan	225	227,078	2,000	(229,078)	-
Court Technology	230	3,523	3,200	(6,723)	-
Radio System Maintenance	231	13,820	185,440	(199,260)	-
Court Security	240	11,690	300	(11,990)	-
Road Impact Fee 2	242	94,276	35,000	(129,276)	-
Child Safety	245	23,954	1,200	(25,154)	-
Court Efficiency	250	11,983	800	(12,783)	-
Juvenile Case Manager	251	29,917	2,500	(32,417)	-
Truancy Court	252	5,989	750	(6,739)	-
Lockhart Industrial Park	261	253,351	4,550	(257,901)	-
Cable Education Fund	262	40,012	3,200	(43,212)	-
Transportation	270	123,815	360,000	(483,815)	-
Drainage	275	156,267	180,000	(336,267)	-
LEOSE Fund	280	17,080	2,200	(19,280)	-
TOTAL SPECIAL REVENUE FUNDS		\$ 2,002,790	\$ 928,996	\$ (2,931,786)	\$ -

**MISCELLANEOUS UTILITY FUNDS
FY 2020-2021**

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Electric Distribution Upgrades/Ext	503	\$ 1,736,360	\$ 244,000	\$ (1,980,360)	\$ -
Electric Mitigation Fund	505	1,371,263	288,950	(1,660,213)	-
Good Neighbor Utility Fund	506	3,619	1,381	(5000.00)	-
Electric - 183 Relocation	509	167,997	-	(167,997)	-
2008 Water Development	522	182,258	2,400	(184,658)	-
Water Impact Fee	525	573,629	75,000	(648,629)	-
Series 2015 Water Proj	526	7,197,250	42,000	(7,239,250)	-
2008 Wastewater Develop	542	-	-	-	-
Wastewater Impact Fee	545	625,789	45,000	(670,789)	-
Series 2015 W Wtr Proj	546	212,951	1,500	(214,451)	-
Wastewater - 183 Relocation	549	1,897	-	(1,897)	-
TOTAL MISC UTILITY FUNDS		\$ 12,073,014	\$ 700,231	\$ (12,773,245)	\$ -

**CAPITAL FUNDS
FY 2020-2021**

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Maple 2201 - TRL/SW	407	15,000	-	(15000.00)	-
Meadows @ Clearfork Sidewalk	409	32,859	360	(33,219)	-
09 Cert of Oblig	414	272,190	2,400	(274,590)	-
Series 2015 Capital Proj	416	3,362,146	19,200	(3,381,346)	-
TOTAL CAPITAL FUNDS		\$ 3,667,195	\$ 21,960	\$ (3,689,155)	\$ -

**TRUST AND AGENCY FUNDS
FY 2020-2021**

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Glosserman Trust	700	\$ 534	\$ 12	\$ (546)	\$ -
Unclaimed Property	710	9,356	120	(9,476)	-
Bicycle Helmet	720	1,105	25	(1,130)	-
Brock Cabin	725	1,247	12	(1,259)	-
Police Evidence Property	730	11,470	160	(11,630)	-
TOTAL TRUST AND AGENCY FUNDS		\$ 23,711	\$ 329	\$ (24,040)	\$ -

**CITY OF LOCKHART
BUDGET POLICY**

Fiscal Year

The fiscal year of the City begins on October 1 and ends on September 30.

Submission of Budget

Each department will submit its budget requirements to the City Manager for review and approval.

On or before August 1 of each year, the City Manager will submit to the City Council, and file with the City Secretary, a budget for the ensuing fiscal year.

The City Manager will include a budget message as a part of the annual budget which will outline the proposed financial plan of the City, describe the important features of the budget, indicate any major changes from the current year in programs, and include such other material as the City Manager deems desirable.

Budget Composition

The budget will provide a complete financial plan of all City funds. It will show in detail all estimated income, the proposed property tax levy, and all proposed expenditures including debt service.

Budgetary accounting is maintained on a line-item basis. The budget is controlled at the department level. Capital projects are controlled at the project level.

The budget will be arranged to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year.

The total of the proposed expenditures will not exceed the total of estimated income.

Notice and Hearing

After the proposed budget is filed with the City Secretary, the City Council will have published in one or more newspapers of general circulation in the City, a general summary of the budget and a notice stating:

The time and place where copies of the budget are available for inspection by the public.

The time and place, not less than 15 days after such publication, for a public hearing before the City Council on the budget.

After the public hearing, City Council may adopt the budget with or without amendment. In amending the budget before adoption, it may add or decrease

programs or amounts, and may delete or decrease any programs or amounts, provided that no amendment to the budget will increase the authorized expenditures to an amount greater than the total of estimated income.

City Council

Adoption of the budget will constitute appropriations from the funds indicated and will constitute a levy of the property tax adopted.

The City Council will, by ordinance, adopt the budget on or before the twentieth day of the last month of the fiscal year currently ending.

If Council fails to adopt the budget by this date, amounts appropriated for current operations for the current fiscal year will be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until Council adopts a budget for the ensuing fiscal year.

Budget Revisions

At any time during the fiscal year the City Manager may transfer, without budget amendment, part or all of any unencumbered appropriation balance among line items or programs within a department and, upon written request by the City Manager, the City Council may transfer, without budget amendment, part or all of any unencumbered appropriation balance within any City fund from one department to another.

For more information on the City's financial policies and ordinances, see the Code of Ordinances link at

https://library.municode.com/tx/lockhart/codes/code_of_ordinances?nodeId=COORLOT
[E](#)

CITY OF LOCKHART
INVESTMENT POLICY
for Fiscal Year 2020-2021

I. POLICY

It is the policy of the City of Lockhart (hereinafter the “City”) that after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risk of investment, all available funds shall be invested in conformance with these legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a source of revenue for City funds. The City’s investment portfolio shall be designed and managed in a manner designed to provide safety and security of principal invested, provide for adequate liquidity to meet cash flow needs, utilize diversification to lower risk, be responsive to public trust, and to remain in compliance with legal requirements and limitations.

Investments shall be made with the primary objectives of:

- * Safety and preservation of principal,
- * Maintenance of sufficient liquidity to meet operating needs,
- * Diversification of investments,
- * Public trust in prudent investment activities, and
- * Optimization of interest earnings on the portfolio

II. PURPOSE

The purpose of this investment policy is to comply with Chapter 2256 of the Government Code (“Public Funds Investment Act”), which requires each governmental entity to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City’s funds.

III. SCOPE

This Investment Policy shall govern the investment of all financial assets of the City. These funds are accounted for in the City’s Comprehensive Annual Financial Report (CAFR) and include:

- General Fund,
- Special Revenue Funds,
- Capital Projects Funds,
- Enterprise Funds,

- Trust and Agency Funds, to the extent not required by law or existing contract to be kept segregated and managed separately,
- Debt Service Funds, including reserves and sinking funds, to the extent not required by law or existing contract to be kept segregated and managed separately, and
- Any new fund created by the City, unless specifically exempted from this Policy by the City or by law.

The City will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this policy does not apply to the assets administered for the benefit of the City by outside agencies under retirement and deferred compensation programs.

IV. INVESTMENT OBJECTIVES

The City shall manage and invest its cash with five primary objectives, listed in order of priority: safety, liquidity, diversification, public trust, and yield, expressed as an optimization of interest earnings. The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

The City shall maintain a comprehensive cash management program, which includes collection of account receivables, payments to vendors in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies to insure maximum cash availability and maximum earnings on short-term investment of idle cash.

Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

□ Credit Risk – The City will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, by:

- Limiting investments to the safest types of investments
- Pre-qualifying the financial institutions and broker/dealers with which the City will do business

□ Interest Rate Risk – the City will minimize the risk that interest earnings and the market value of investments in the portfolio will fall due to changes in general interest rates, by:

- Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity.
- Investing operating funds primarily in certificates of deposit, shorter-term securities, money market mutual funds, or local government investment pools functioning as money market mutual funds.
- Diversifying maturities and staggering purchase dates to minimize the impact of market movements over time.

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in shares of local government investment pools or money market mutual funds that offer same-day liquidity. In addition, a portion of the portfolio will consist of securities with active secondary or resale markets.

Diversification

Diversification of investments within the portfolio by type, maturity and market sector and using a number of broker/dealers so that potential losses from individual issuers will be minimized.

Public Trust

All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment officers shall avoid any transaction that might impair public confidence in the City's ability to

Yield (Optimization of Interest Earnings)

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

V. RESPONSIBILITY AND CONTROL

Legal Limitations, Responsibilities and Authority

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, of the Texas Government Code, (the "Act"). The Act is attached as Exhibit A. All investments will be made in complete accordance with this statute.

Delegation of Authority

In accordance with the Act, the City Council designates the City Manager and the Finance Director as the City's Investment Officers. An Investment Officer is authorized to execute investment transactions on behalf of the City. No person may engage in an investment transaction or the management of City funds except as provided under the terms of this Investment Policy as approved by the City Council. The investment authority granted to the investing officers is effective until rescinded by the City Council.

Quality and Capability of Investment Management

The City shall provide periodic training in investments for the designated investment officers and other investment personnel through courses and seminars offered by professional organizations, associations, and other independent sources to insure the quality and capability of investment management in compliance with the Act.

Training Requirement

In accordance with the Act, designated Investment Officers shall attend an investment training session not less than once in a two-year period that begins on the first day of the fiscal year and consists of the two consecutive fiscal years after that date and shall receive not less than 8 hours of instruction relating to investment responsibilities. A newly appointed Investment Officer must attend a training session of at least 10 hours of instruction within twelve months of the date the officer took office or assumed the officer's duties. The investment training session shall be provided by an approved independent source. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include specific Public Funds Investment Act training associated with educational programs, workshops, seminars and conference sponsored by, but not limited to, the following entities: the Texas Municipal League (TML), International City Managers Association (ICMA) Government Finance Officers of Texas (GFOAT) and the Government Treasurers Association of Texas (GTOT). The City of Lockhart may not utilize investment training provided by or sponsored by any business organization with whom the City may engage in an investment transaction.

Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following areas:

- Control of collusion.
- Separation of transactions authority from accounting and record keeping.
- Custodial safekeeping.
- Avoidance of physical delivery securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation for telephone (voice) transactions for investments and wire transfers.
- Development of a wire transfer agreement with the depository bank or third-party custodian.

Prudence

The standard of prudence to be applied by the Investment Officers shall be the “prudent investor rule. This rule states that “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.” In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- The investment of all funds, or funds under the City’s control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment.
- Whether the investment decision was consistent with the written approved investment policy of the City.

Indemnification

The Investment Officers, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment’s credit risk or market price changes, provided that these deviations are reported immediately, and the appropriate action is taken to control adverse developments.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions. Employees and Investment Officers shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City.

An Investment Officer of the City who has a personal business relationship with an organization seeking to sell an investment to the City shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City Council.

VI. SUITABLE AND AUTHORIZED INVESTMENTS

City funds governed by this policy may be invested in the instruments described below, all of which are authorized by the Act. Investment of City funds in any instrument or security not authorized for investment under the Act is prohibited. The City will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

Authorized Investments

1. Obligations of the United States of America, its agencies and instrumentalities.

2. Certificates of Deposit issued by a bank organized under Texas law, the laws of another state, or federal law, that has its main office or a branch office in Texas, or by a savings and loan association or a savings bank organized under Texas law, the laws of another state, or federal law, that has its main office or a branch office in Texas and that is guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or secured by obligations in a manner and amount provided by law for deposits of the City.

3. Fully collateralized direct repurchase agreements and reverse repurchase agreements with a defined termination date, not to exceed 120 days to maturity, secured by obligations of the United States or its agencies and instrumentalities. These shall be pledged to the City, held in the City's name, and deposited at the time the investment is made with the City or with a third party selected and approved by the City. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in Texas. A Bond Market Master Repurchase Agreement must be signed by the bank/dealer prior to investment in a repurchase agreement. All repurchase agreement transactions will be on a delivery vs. payment basis. Securities received for repurchase agreements must have a market value greater than or equal to 102 percent at the time funds are disbursed.

4. Money Market Mutual funds that are 1) no-load, 2) registered and regulated by the Securities and Exchange Commission, 3) have a dollar weighted average stated maturity of 90 days or less, 4) rated AAA by at least one nationally recognized rating service, and 5) seek to maintain a net asset value of \$1.00 per share.

5. Local government investment pools, which 1) meet the requirements of Chapter 2256.016 of the Public Funds Investment Act, 2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, 3) seek to maintain a \$1.00 net asset value, and 4) are authorized by resolution or ordinance by the City Council.

Investments will be monitored on a monthly basis for any loss of required minimum rating and all prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating.

Investments Not Authorized

Investments including interest-only or principal-only strips of obligations with underlying mortgage-backed security collateral, collateralized mortgage obligations with an inverse floating interest rate or a maturity date of over 10 years are strictly prohibited.

VII. INVESTMENT PARAMETERS

Maximum Maturities

The longer the maturity of investments, the greater their price volatility, therefore, it is the City's policy to concentrate its investment portfolio in shorter-term securities to limit principal risk caused by changes in interest rates.

The City attempts to match its investments with anticipated cash flow requirements. The City will not directly invest in securities maturing more than three (3) years from the date of purchase; however, the above described obligations, certificates, or agreements may be collateralized using longer dated investments.

Because no secondary market exists for repurchase agreements, the maximum maturity shall be 120 days except in the case of a flexible repurchase agreement for bond proceeds. The maximum maturity for such an investment shall be determined in accordance with project cash flow projections and the requirements of the governing bond ordinance.

The composite portfolio will have a weighted average maturity of 365 days or less. This dollar-weighted average maturity will be calculated using the stated final maturity dates of each security.

Diversification

The City recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification that shall be achieved by the following general guidelines:

- Limiting investments to avoid overconcentration in investments from a specific issuer or business sector (excluding U.S. Treasury securities and certificates of deposit that are fully insured and collateralized in accordance with state and federal law),
- Limiting investment in investments that have higher credit risks (example: commercial paper),
- Investing in investments with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

The following maximum limits, by instrument, are established for the City's total portfolio:

1. U.S. Treasury Securities.....100%
2. Agencies and Instrumentalitiesnot to exceed 50%
3. Fully insured or collateralized CD's.....not to exceed 50%
4. Repurchase Agreements*80%
5. Money Market Mutual Funds60%
6. Authorized Local Government Investment Pools100%

*Excluding flexible repurchase agreements for sweep accounts and/or bond proceeds investments

VIII. SELECTION OF BANKS AND DEALERS

Depository

At least every five (5) years a Depository shall be selected through the City's banking services procurement process, which shall include a formal request for proposal (RFP). The selection of a depository will be determined by competitive bid and evaluation of bids will be based on the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law.
 - The ability to provide requested information or financial statements for the periods specified.
 - The ability to meet all requirements in the banking RFP.
 - Complete response to all required items on the bid form
-
- Lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
 - The credit worthiness and financial stability of the bank.

Authorized Brokers/Dealers

The City shall, at least annually, review, revise, and adopt a list of qualified broker/dealers and financial institutions authorized to engage in securities transactions with the City. Those firms that request to become qualified bidders for securities transactions will be required to provide, 1) a completed broker/dealer questionnaire that provides information regarding creditworthiness, experience and reputation, and 2) a certification stating the firm has received, read and understood the City's investment policy and agree to comply with the policy. Authorized firms may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule), and qualified depositories. All investment providers, including financial institutions, banks, money market mutual funds, and local government investment pools, must sign a certification acknowledging that the organization has received and reviewed the City's investment policy and that reasonable procedures and controls have been implemented to preclude investment transactions that are not authorized by the City's policy.

Competitive Bids

It is the policy of the City to require competitive bidding for all individual security purchases and sales except for: a) transactions with money market mutual funds and local government investment pools and b) treasury and agency securities purchased at issue through an approved broker/dealer or financial institution. The Finance Director shall develop and maintain procedures for ensuring a competition in the investment of the City's funds.

Delivery vs. Payment

Securities shall be purchased using the delivery vs. payment method, except for, investment pools and mutual funds. Funds will be released after notification that the purchased security has been received.

IX. SAFEKEEPING OF SECURITIES AND COLLATERAL

Safekeeping and Custodian Agreements

The City shall contract with a bank or banks for the safekeeping of securities either owned by the City as part of its investment portfolio or held as collateral to secure demand or time deposits. Securities owned by the City shall be held in the City's name as evidenced by safekeeping receipts of the institution holding the securities.

Collateral for deposits will be held by a third-party custodian designated by the City and pledged to the City as evidenced by safekeeping receipts of the institution with which the collateral is deposited. Original safekeeping receipts shall be obtained. Collateral may be held by the depository bank's trust department, a Federal Reserve Bank or branch of a Federal Reserve Bank, a Federal Home Loan Bank, or a third-party bank approved by the City.

Collateral Policy

Consistent with the requirements of the Public Funds Collateral Act, Chapter 2257, Texas Government Code, it is the policy of the City to require full collateralization of all City funds on deposit with a depository bank, other than investments. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC. At its discretion, the City may require a higher level of collateralization for certain investment securities. Securities pledged as collateral shall be held by an independent third party with whom the City has a current custodial agreement. The Finance Director is responsible for entering into collateralization agreements with third party custodians in compliance with this Policy. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. Collateral shall be reviewed at least monthly to assure that the market value of the pledged securities is adequate.

Collateral Defined

The City shall accept only the following types of collateral:

- Obligations of the United States or its agencies and instrumentalities,
- Direct obligations of the state of Texas or its agencies and instrumentalities,
- Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent with a remaining maturity of ten (10) years or less,
- A surety bond issued by an insurance company rated as to investment quality by a nationally recognized rating firm not less than A, and
- A letter of credit issued to the City by the Federal Home Loan Bank

Subject to Audit

All collateral shall be subject to inspection and audit by the Finance Director or the City's independent auditors.

X. PERFORMANCE

Performance Standards

The City's investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements of the City.

Performance Benchmark

It is the policy of the City to purchase investments with maturity dates coinciding with cash flow needs. Through this strategy, the City shall seek to optimize interest earnings utilizing allowable investments available on the market at that time. Market value will be calculated on a quarterly basis on all securities owned and compared to current book value. The City's portfolio shall be designed with the objective of regularly meeting or exceeding the average rate of return on U.S. Treasury Bills at a maturity level comparable to the City's weighted average maturity in days.

XI. INVESTMENT STRATEGY

From an overall basis, the City intends to follow a "buy and hold" portfolio strategy. Maturity dates are matched with cash flow requirements and investments are purchased with the intent to be held until maturity. However, investments may be liquidated prior to maturity for the following reasons:

- An investment with declining credit may be liquidated early to minimize loss of principal, and
- Cash flow needs of the City require that the investment be liquidated.

The City of Lockhart maintains one investment portfolio in which all funds under the City's control are pooled for investment purposes. Within the pooled portfolio are different fund components, each having an investment strategy as described below:

1. Investment strategies for maintenance & operating funds are to assure that anticipated cash flows are matched with adequate investment maturities to maintain sufficient liquidity. The secondary objective is to create a portfolio structure that will experience minimal volatility during economic cycles. This may be accomplished by purchasing quality, short-term securities or certificates of deposit in a laddered structure or utilizing authorized money market mutual funds or investment pools that function as money market mutual funds. The dollar weighted average maturity of 365 days or less will be calculated using the stated final maturity date of each security.
2. Investment strategies for the debt service funds shall have as the primary objective the assurance of investment liquidity to cover the debt service obligation on the required payment date. Securities purchased shall not have a stated maturity date that exceeds the debt service payment date.
3. Investment strategies for general reserve and debt service reserve funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund from securities with a low degree of volatility. Securities should be of high quality and, except as may be required by the bond ordinance specific to an individual issue, of short to medium term maturities.

4. Investment strategies for capital improvement, construction or special projects funds will have as their primary objective the assurance that anticipated cash flows are matched with adequate investment liquidity. These portfolios should include highly liquid securities and investments to allow for flexibility and unanticipated project outlays. The stated final maturity dates of securities held should not exceed the estimated project completion date.

XII. REPORTING

Methods

The Investment Officer shall prepare an investment report on a quarterly basis that summarizes investment strategies employed in the most recent quarter and describes the portfolio in terms of investment securities, maturities, and shall explain the total investment return for the quarter.

The quarterly investment report shall include a summary statement of investment activity prepared in compliance with generally accepted accounting principals. This summary will be prepared in a manner that will allow the City to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the City Council. The report will include the following:

- A listing of individual securities held at the end of the reporting period.
- A listing of the beginning and ending book and market value of securities for the period.
- Additions and changes to the market value during the period.
- Average weighted yield to maturity of portfolio as compared to applicable benchmark.
- Listing of investments by maturity date.
- Fully accrued interest for the reporting period
- The percentage of the total portfolio that each type of investment represents.
- Statement of compliance of the City's investment portfolio with state law and the investment strategy and policy approved by the City Council.

An independent auditor will perform a formal annual review of the quarterly reports with the results reported to the governing body.

Monitoring Market Value

Market value of all securities in the portfolio will be determined on a quarterly basis. These values will be obtained from a reputable and independent source and disclosed to the governing body quarterly in a written report.

XIII. INVESTMENT POLICY ADOPTION

The City's investment policy shall be adopted by resolution of the City Council. It is the City's intent to comply with state laws and regulations. The City's investment policy shall be subject to revisions consistent with changing laws, regulations, and needs of the City. The City Council shall adopt a resolution stating that it has reviewed the policy and investment strategies annually, approving any changes or modifications.

CITY OF LOCKHART, TEXAS

The Fund Balance- Stabilization and Excess of Reserves Policies

Background

The Government Finance Officers Association (GFOA) recommends, at a minimum, the general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. GFOA acknowledges that a government's situation may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. The City of Lockhart utilizes expenditures as a basis for its minimum calculation because it is more predictable than revenues. The City has established a higher three-month (90 days) minimum balance based upon (1) predictability of its revenues, (sales tax revenue in particular), (2) perceived exposure to significant one-time outlays, such as natural disasters (flooding), (3) the potential impact of the City's bond ratings, and (4) existing commitments and assignments for pension fund liability.

GFOA's Determining the Appropriate levels of working capital in Enterprise Funds (Best Practice) recommends that governments develop a target amount of working capital that best fits local conditions for each fund, starting with a baseline of ninety (90) days of working capital and then adjusting the target based on particular characteristics of the enterprise fund in question. The City of Lockhart has set a higher minimum (four months – 120 days) based upon the following considerations: (1) large peaks and valleys in cash position during the year, (2) volatility in demand for services, and (3) difficulty in raising rates and revenues.

The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the City and jeopardize the continuation of necessary public services. This policy will ensure that the City maintains adequate fund balances and reserves in order to:

- a) Provide sufficient cash flow for daily financial needs,
- b) Secure and maintain investment grade bond ratings,
- c) Offset significant economic downturns or revenue shortfalls, and
- d) Provide funds for unforeseen expenditures related to emergencies.

This policy and the procedures promulgated under it supersede all previous regulations regarding the City's fund balance and reserve policies.

Stabilization Funds

Purpose: To maintain an adequate level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

Policy: Council shall establish and maintain fund balances as follows:

1. General Fund: no less than 25% of budgeted expenditures and outgoing transfers, and
2. Enterprise Funds: (Electric, Water, Wastewater and Solid Waste) no less than 4 months (120 days) of budgeted expenditures.

Replenishing Deficiencies - When fund balance falls below the 25% level, the City will replenish shortages/deficiencies within the same year. According to GFOA guidelines 17% is considered a minimal level of fund balance, but the City considers a balance of less than 22% to be a cause for concern, barring unusual or deliberate circumstances.

Surplus fund balance - Should unassigned fund balance of the general fund ever exceed the maximum 25% level, the City will consider such fund balance surpluses for one-time expenditures that are nonrecurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures.

Excess of Reserves

Purpose: To determine the use of excess of reserves for limited expenditures.

Policy: In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

- (1) To fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits;
- (2) Increase fund balances to fund future capital projects;
- (3) One-time expenditures that are nonrecurring in nature or which will not require additional future expense outlays for maintenance, additional staffing, or other recurring expenditures that cannot be funded through current revenues.

Implementation and review

Upon adoption of this policy the City Council authorizes the City Manager to establish any standards and procedures which may be necessary for its implementation. The Director of Finance shall review this policy at least annually and make any recommendations for change to the City Manager and City Council.

GLOSSARY OF TERMS

ABATEMENT – a complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCOUNT – a term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

ACCOUNTS PAYABLE – a short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNT RECEIVABLE – an asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government.

ACCOUNTING SYSTEM – the total set of records and procedures, which are used to records, classify and report information on the financial status and operations of an entity.

ACCRUAL ACCOUNTING – a basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent.

AD VALOREM TAX – a tax based on value of land and improvements (property tax).

AGENDA – a formal listing of items to be discussed during a public meeting. Agendas for public meetings are posted 72 hours in advance, in compliance with the open meeting act.

APPROPRIATION – an authorization granted by City Council to make expenditures and to incur obligations for a specific purpose. Usually limited in amount and as to the time when it may be expended.

ARBITRAGE – with respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn positive arbitrage in connections with tax-exempt bonds.

ASSESSED VALUATION – a valuation set upon real estate or other property by government as a basis for levying taxes.

ASSETS – property owned by a government, which has economic value, especially which could be converted into cash.

AUDIT – a standardized, systematic and independent examination of date, statements, records, operations and performances of an enterprise for the purpose of examining for compliance with standardized procedures for managing cash on hand, receipts, payments, investments, and other allocations of monetary resources, capital assets or the sue of personnel time and expertise.

BALANCE SHEET – a statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

BALANCE BUDGET – total recurring expenditures for any fiscal year shall not exceed total recurring revenues for that same fiscal year.

BOND – a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s) together with periodic interest at a specified rate.

BOND REFERENDUM – a bond referendum is an opportunity for voters to decide if the city will be authorized to borrow funds to address specific capital project needs for which ad valorem taxes are pledged for repayment.

BUDGET – a plan of financial operations embodying an estimate of proposed expenditures for a given period and proposed means of financing them. The term is also sometimes used to denote the officially approved expenditure ceiling under which a government and its departments operate.

BUDGET CALENDAR – the schedule of key dates or milestones, which a government follows in the preparation and adoption of the budget.

BUDGET DOCUMENT – the instrument used by the budget making authority to present a comprehensive financial program to the appropriating governing body.

BUDGET INSTRUCTIONS – the guidance documents produced by the City’s financial management unit, for use by the departmentally-authorized personnel, establishing the annual practices and procedures for developing and submitting a proposed budget for approval by the City’s governing body.

BUDGET MESSAGE – a general discussion of the adopted budget presented in writing as a part of or supplement to the budget documents.

BUDGETARY CONTROL – the control or management of a government or enterprise in accordance with an approved budget to keep expenditures within limitations of available appropriation and available revenues.

CAPITAL ASSETS – long-term assets, such as buildings, equipment, and infrastructure, intended to be held or used in operations.

CAPITAL PROJECTS – acquisition or construction of major capital facilities.

CAPITAL IMPROVEMENT PROGRAM – a plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAY – expenditures for the acquisition of capital assets.

CAPITAL PROJECT FUNDS – capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds).

CARRYOVER – expenditures budgeted in one year for materials, equipment programs, etc., but not spent until the following fiscal year. Funding for non-recurring expenditures can carry over to the following fiscal year if approved by the City Manager and City Council. City Council formally amends the budget to approve the carryover funding. Revenues can also carryover if they were anticipated in one fiscal year but not received until the following year.

CASH BASIS – a method of accounting in which revenues and expenses are recognized and recorded when received, not necessary when earned.

CERTIFICATE OF DEPOSIT – a negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specific period for a specific rate of interest.

CERTIFICATE OF OBLIGATION – a debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for the construction of public works or payment of contractual obligations for professional services. These certificates do not require voter approval.

CHARTER – written instrument setting forth principles and laws of government within boundaries of the City.

CHART OF ACCOUNTS – the classification system used by the City to organize the accounting for various funds.

CHECK – a bill of exchange drawn on a bank and payable on demand.

COMPONENT UNIT – a component unit is defined as a legally separate organization for which elected officials of the primary government (the City) are financially accountable.

CONSUMER PRICE INDEX (CPI) – the monthly data on the changes in the prices paid by urban consumers for a representative basket of goods and services.

COST – the amount of money or other considerations exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is incurred. Ultimately, however, money or other considerations must be given in exchange.

CURRENT ASSETS – cash or other assets expected to be converted to cash, sold, or consumed either in a year or in the operating cycle.

CURRENT LIABILITIES – debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded within in a year.

DEBT SERVICE FUND – a fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal interest, and related costs. Also called a sinking fund.

DEFICIT – the excess of expenditures over revenues during an accounting period; or in the case of Enterprise and Intra-governmental Service Funds, the excess of expense over income during an accounting period.

DEPARTMENT – a distinct, usually specialized division of a large organization. A principal administrative division of government normally under the oversight of an Executive Director, Assistant City Manager or City
DELIQUENT TAXES – taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

DEPRECIATION – a non-cash expense that reduces the value of an asset as a result of wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

DEVELOPER REIMBURSEMENT - reimbursement to a developer from the City for infrastructure developed on behalf of the City.

EFFECTIVE TAX RATE – the tax rate required to generate the same amount of revenue as in the preceding year on the same properties.

ENTERPRISE FUND – a fund used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominately self-supported by user charges. The significant

EXPENDITURES – where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received, or services rendered whether cash payments have been made or not. Where accounts are

EXTRATERRITORIAL JURISDICTION (ETJ) – the land bordering a City’s limits that the City has limited control over but does not furnish City services to nor collect ad valorem taxes from. This is an area outside of City limits that is subject to annexation.

FIDUCIARY FUND – a fund used to account for assets held in trust by the City for the benefit of individuals or other entities and is responsible for handling the assets placed under its control.

FISCAL YEAR – a twelve-month period of time to which the annual budget applies, and at the end of which, the City determines its financial position and results of operations.

FIXED ASSETS – long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than land.

FRANCHISE – a special privilege granted by a government, permitting the continued use of public property, such as City streets and usually involving the elements of monopoly and regulation.

FULL-TIME EQUIVALENT (FTE) – one full-time equivalent works 2,080 hours a year; a person working 1,040 hours per year is equivalent to 0.5 FTE.

FUND – an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objective.

FUND BALANCE – the excess of an entity’s assets over its liabilities.

FUND BALANCE POLICY – a minimum fund balance that is required to be kept in reserve as defined in financial policy statements. Fund balances over the policy requirements may be appropriated in the budget.

GENERAL FIXED ASSETS – capital assets that are not assets of any particular fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental (as opposed to proprietary or fiduciary) funds.

GENERAL FUND – the General Fund is the general operating fund of the City. It is used to account for the resources devoted to finance the services traditionally associated with local government, except those

GENERAL OBLIGATION BONDS – when a government pledges its full faith and credit to the payment of bonds it issues, those bonds are general obligation bonds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – uniform minimum standards and guidelines for financial accounting and reporting.

GOVERNMENTAL FUNDS – funds generally used to account for tax-supported activities. The acquisition use and financial resources and related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service).

GRANTS – a contribution by one government unit to another. The contribution is usually made to aid in the support of a specific function, purpose, activity or facility.

IMPACT FEES – fees charged to developers to cover in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

INCOME – a term used in proprietary fund-type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

INFRASTRUCTURE – fixed assets that are immovable and have value only to the governmental unit. Common examples of infrastructure include roads, sidewalks, bridges and streetlights.

INTEGOVERNMENTAL REVENUE – revenue received from another governmental unit for a specific purpose.

INTERNAL SERVICE FUND – internal service funds are used for the financing of goods or services provided by one fund or department to another fund or department on a cost reimbursement basis.

ISO RATING – the Insurance Service Office (ISO) performs surveys to assist insurance organizations with setting up insurance ratings for the communities. The ISO will perform a survey to assign a public protection

LEASE/PURCHASE – a financing tool utilized to fund large capital outlays where the City may not have cash immediately available for purchase. This arrangement allows the City to use the item while payments are being made.

LEDGER – a group of accounts in which are recorded the financial transactions of a governmental unit or other organization.

LEVY – to impose taxes or special assessments. The total of taxes or special assessments imposed by a governmental unit.

LIABILITIES – debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

LONG-TERM DEBT – debt with maturity or more than one year after date of issuance.

MODIFIED ACCURAL BASIS – the basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

MUNICIPAL UTILITY DISTRICT (MUD) – a special district whose purpose is to provide water and sewer services to the residences and businesses within its boundaries. The district has ad valorem taxing power and can issue bonds to pay for construction and improvements to the district's system. Districts are typically established in unincorporated areas but can also lie within the boundaries of one or more cities.

NOTE PAYABLE – an unconditional written promise signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time, either to the bearer or to the order of a person designated.

OPERATING BUDGET – plans of current expenditures and the proposed means of financing them.

ORDINANCE – a formal legislative enactment by the governing body of a municipality.

ORGANIZATIONAL UNIT – a responsibility center within the government.

PERFORMANCE MEASURES – specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

PERSONNEL SERVICES – the costs associated with compensating employees for their labor (salaries, wages, insurance, payroll taxes, and retirement contributions).

PROJECTION – a forecast of future trends in the operation of financial activities done through the remainder of the fiscal year to gain a better picture of the City’s finances. The projections are adopted as the revised budget during the budget adoption process.

PROPERTY TAX – an annual or semi-annual tax paid to one or more governmental jurisdictions based on the real and personal property’s assessed valuation and the tax rate, done in compliance with the State Property Tax Code.

PROPRIETARY FUND – a governmental accounting fund having profit and loss aspects; therefore, it uses the accrual rather than modified accrual accounting method. The two types of proprietary funds are the Enterprise Fund and the Internal Service Fund.

PURCHASE ORDER – a document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price.

RATINGS – designations used by credit rating agencies to give relative indications of credit quality. Municipal bonds rated BAA or BBB and above are considered to be investment-grade.

REFUNDING BONDS – bonds issued to retire bonds already outstanding.

RESERVE – an account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RETAINED EARNINGS – the accumulated earnings of an enterprise or internal service fund which have been retained in the fund and which are not reserved for any specific purpose.

REVENUES – the term designates an increase to a fund’s assets. An item of income.

REVENUE BONDS – bond whose principal and interest are payable exclusively from earnings of an enterprise fund.

ROLLBACK RATE – if a unit adopts a tax rate that is higher than the rollback rate, voters in the unit can circulate a petition calling for an election to limit the size of the tax increase.

SALARIES & WAGES – fixed compensation paid to employees for work or services provided.

SALES TAX – a state tax of 6.25% is imposed on all retail sales, leases and rentals of most goods, as well as taxable services. Texas cities and counties have the option of imposing additional local sales taxes for a

SHORT-TERM DEBT – debt with a maturity of one year or less after the date of issuance.

SPECIAL ASSESSMENT – used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

STRUCTURAL IMBALANCE – in the budgetary process of matching ongoing expenditures with ongoing revenues, a condition that occurs when expenditures exceed revenues.

TAX LEVY – the total amount to be raised by general property taxes for intentions specified in the Tax Levy Ordinance.

TAX LEVY ORDINANCE – an ordinance through which taxes are levied.

TAX RATE – the rate at which a municipality may levy a tax. Tax levied for each \$100 of assessed valuation. The amount of tax stated in terms of a unit of the tax base.

TAX ROLL – the official list showing the amount of taxes levied against each taxpayer or property.

TAXES – compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

VENDOR – the seller of merchandise or services.

VOUCHER – a document, which evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

WORK ORDER – a written order authorizing and directing the performance of a certain task and issued to the person who is to direct the work.

WORKING CAPITAL – a financial metric which represents operating liquidity available to an organization or governmental entity. Net working capital is calculated as current assets minus current liabilities.

YIELD – the rate earned on an investment based on the price paid for the investment, the interest earned during the period held and the selling price or redemption value of the investment.