

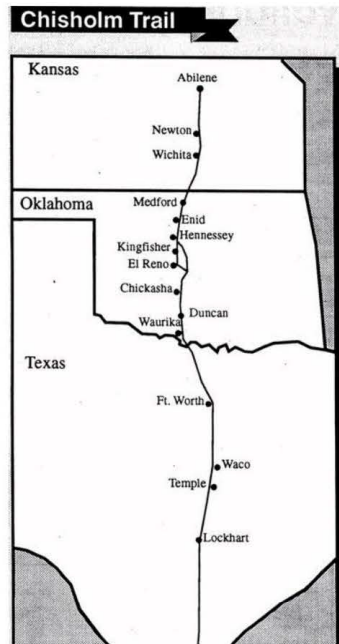
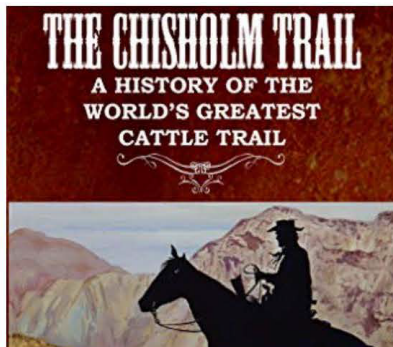
City of Lockhart

Annual Operating Budget

For Fiscal Year 2023-2024



Lockhart



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

ANNUAL BUDGET FOR FISCAL YEAR
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

MAYOR
LEW WHITE

MAYOR PRO-TEM
ANGIE GONZALES-SANCHEZ

DISTRICT 1 - JUAN MENDOZA
DISTRICT 2 - JOHN CASTILLO
DISTRICT 3 - KARA MCGREGOR
DISTRICT 4 - JEFFRY MICHELSON
AT LARGE - BRAD WESTMORELAND

CITY MANAGER - STEVE LEWIS
CITY SECRETARY - JULIE BOWERMON
DIRECTOR OF FINANCE - PAM LARISON

SB 656 Notice

This budget will raise more revenue from property taxes than last year's budget and of that amount **\$264,345 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 **\$1,654,126 for the 2023-24 budget year.**

	2021 Tax Rate	2022 Last Year Tax Rate	2023 No New Revenue Rate	2023 Adopted Tax Rate	2023 Voter Approval Rate (VAR)	2023 De Minimis Rate
Combined Tax Rate	\$ 0.6354	\$ 0.6006	\$ 0.5300	\$ 0.5348	\$ 0.5348	\$ 0.5619
Less: Debt Rate	\$ 0.1100	\$ 0.1502	\$ 0.1212	\$ 0.1212	\$ 0.1212	\$ 0.1212
M & O Rate per \$100 Valuation	\$ 0.5254	\$ 0.4504	\$ 0.4088	\$ 0.4136	\$ 0.4136	\$ 0.4407
Certified Taxable Value	\$ 1,072,611,195	\$ 1,072,611,195	\$ 1,244,400,168	\$ 1,244,400,168	\$ 1,244,400,168	\$ 1,244,400,168
M & O Levy	\$ 5,635,499	\$ 4,831,041	\$ 5,087,108	\$ 5,146,839	\$ 5,146,839	\$ 5,484,072
Debt Rate Revenue	1,179,872	1,611,062	1,508,213	1,508,213	1,508,213	1,508,213
Total Property Tax Revenue	\$ 6,815,372	\$ 6,442,103	\$ 6,595,321	\$ 6,655,052	\$ 6,655,052	\$ 6,992,285

On September 5, 2023, the members of the governing body adopted the City's property tax maintenance and operations rate of \$0.4136 per \$100 of valuation for tax year 2023 as follows:

FOR: Mayor Pro-Tem Angie Gonzales-Sanchez, At-Large - Brad Westmoreland, District 1 - Juan Mendoza, , District 3 - Kara McGregor, District 4 - Jeffry Michelson.

AGAINST: District 2 - John Castillo

PRESENT AND NOT VOTING:

ABSENT: Mayor Lew White

On September 6, 2022, the members of the governing body adopted the City's property tax debt rate of \$0.1502 per \$100 of valuation for tax year 2022 as follows:

FOR: Mayor Pro-Tem Angie Gonzales-Sanchez, At-Large - Brad Westmoreland, District 1 - Juan Mendoza, , District 3 - Kara McGregor, District 4 - Jeffry Michelson.

AGAINST: District 2 - John Castillo

PRESENT AND NOT VOTING:

ORDINANCE 2023-18

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 2023-24, BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024, AND APPROPRIATING EACH PART THEREOF FOR THE SPECIFIC PURPOSES, PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEALER; AND ESTABLISHING AN EFFECTIVE DATE.

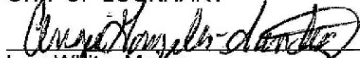
WHEREAS, the State Legislature enacted Senate Bill 18, which mandated that municipal ordinances establishing annual tax rates must describe an increase in total maintenance and operations taxes compared to the previous year, and the rise of such taxes on a \$100,000 home compared to the previous year.

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 2024, beginning October 1, 2023, 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 41.36 cents per each 100 dollars of property valuation. The tax rate will raise more taxes for maintenance and operations than last year's tax rate. The tax rate will effectively be decreased by 8.2 percent and will decrease taxes for maintenance and operations on a \$100,000 home; and,
 - b. For the debt service obligations of the City of Lockhart interest and sinking (I&S) property tax is hereby adopted as 12.12 cents per each 100 dollars of property valuation. The tax rate will raise less taxes for interest and sinking than last year's tax rate. The tax rate will effectively be decreased by 19.3 percent and will decrease taxes to meet debt obligations for Fiscal Year 2023-24.
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 5th day of September 2023.

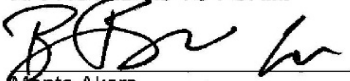
CITY OF LOCKHART

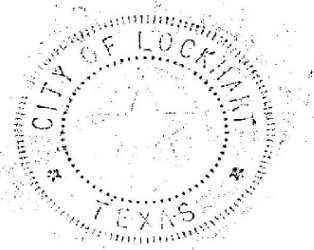

Law White, Mayor
ANGIE GONZALES-SANCHEZ Mayor Pro-Tem

ATTEST:


Julie Bowerman
Assistant City Secretary

APPROVED AS TO FORM:


Monte Akers
City Attorney



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 2019-20 actual audited revenues, expenses, and ending fund balance. That ending balance becomes the beginning fund balance for the FY 2021-22 budget.

Final calculations are then made for all revenues and expenses in the FY 2020-21 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 2021-22 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 reasonably 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.

ORDINANCE 2023-17

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS ADOPTING THE BUDGET AND APPROPRIATING RESOURCES FOR THE FISCAL YEAR 2023-2024, BEGINNING OCTOBER 1, 2023, 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 2024, beginning October 1, 2023 and ending September 30, 2024, 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 15, 2023 and September 5, 2023 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

WHEREAS, the City Council has reviewed and adopted a fiscal policy titled "Financial Policy"; and

WHEREAS, the City Council has reviewed and adopted an investment policy titled "City of Lockhart Investment 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 2024.

THEREFORE, BE IT RESOLVED, that the City Council of the CITY OF LOCKHART hereby adopts the Fund Balance-Stabilization of Excess of Reserve Policy; Financial Policy; City of Lockhart Investment Policy; and the Fiscal Year 2024 Annual Budget providing for revenues and expenditures as follows:

Name	Revenues	Expenditures	Difference
General Fund	15,007,306	14,912,796	94,510
Debt Service Fund	1,738,469	1,654,125	84,344
Electric Fund	13,989,885	13,881,245	108,640
Water Fund	5,754,837	5,478,301	276,536
Wastewater Fund	3,525,587	3,312,887	212,700
Solid Waste Fund	2,191,685	2,071,028	120,657
Emergency Medical Service	1,523,200	2,202,429	-679,229
Airport Fund	162,050	139,143	22,907
LEDC	1,179,140	1,179,140	0
Hotel Occupancy Tax Fund	126,420	85,600	40,820

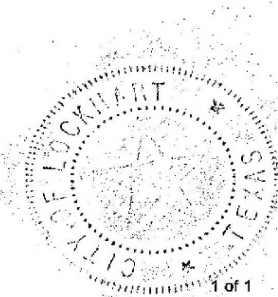
PASSED, APPROVED, ADOPTED and EFFECTIVE this the 5th day of September 2023.

CITY OF LOCKHART

Annie Gonzales-Sanchez
 Low White, Mayor
ANNIE GONZALES-SANCHEZ, MAYOR PRO-TEM

ATTEST:

Julie Bowermon
 Julie Bowermon
 Assistant City Secretary



APPROVED AS TO FORM:

Monte Akers
 Monte Akers
 City Attorney

BUDGETED CAPITAL ITEMS FOR FISCAL YEAR 2023-24

				<u>FUNDING SOURCES</u>
MUNICIPAL COURT				
100-5316-912-00	MACHINERY & EQUIPMENT			
		(camera system)	\$8,000.00	GENERAL FUND
FIRE DEPARTMENT				
100-5318-912-00	MACHINERY & EQUIPMENT			
		(SCBA's)	\$16,800.00	ARPA
		(Airlift Bag Kit)	\$9,200.00	ARPA
		(Extrication RAM)	\$11,800.00	ARPA
		(Lucas CPR Device)	\$24,000.00	ARPA
		(Thermal Camera)	\$11,200.00	ARPA
PARKS DEPARTMENT				
100-5422-906-00	VEHICLES			
		(1 - New Replacement Pick-up Truck)	\$53,250.00	ARPA
100-5422-912-00	MACHINERY & EQUIPMENT			
		(1 - Scag Mower w/trailer)	\$13,615.00	ARPA
STREETS & ROW				
100-5633-912-00	MACHINERY & EQUIPMENT			
		(Loader)	\$65,400.00	ARPA
100-5633-911-00	CONSTRUCTION/PROJECT IMPROV.			
		Bois D'Arc (Pecos to Wichita), Prairie Lea (Frio to Rio Grande) Rosewood (US183 to Brazos), Red River (Cedar to Olive) Sunrise Terrace (FM20 to Sundown), Concho (Prairie Lea to Plum) Red River (China to Dead-end), Plum (Cibolo to Guadalupe)	\$650,000.00	GENERAL FUND
100-5633-935-00	SIDEWALKS		\$20,000.00	GENERAL FUND
GENERAL FUND TOTAL				\$883,265.00
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ELECTRIC DISTRIBUTION				
500-5745-911-00	CONSTRUCTION/PROJECT IMPROV.			
		LCRA SYSTEM STUDY - Project #5A, 5B, & 10)	\$900,000.00	ELECTRIC UPGRADE FUND
500-5745-912-00	MACHINERY & EQUIPMENT			
		(transformers)	\$50,000.00	ELECTRIC FUND
ELECTRIC FUND TOTAL				\$950,000.00
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WATER DISTRIBUTION				
520-5750-903-00	ARCHITECTUAL & ENGINEERING		\$59,828.75	WATER FUND
		(Master Plan)		
520-5750-910-00	BUILDINGS & STRUCTURES			
		(paint San Jacinto water tower)	\$350,000.00	WATER FUND
WATER FUND TOTAL				\$409,828.75
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WASTEWATER

540-5760-903-00	ARCHITECTUAL & ENGINEERING	\$123,827.75	WASTEWATER FUND
	(Master Plan)		
540-5760-912-00	MACHINERY & EQUIPMENT		WASTEWATER FUND
	(replace pump at Airport life station)	\$60,000.00	WASTEWATER FUND
	(Plan Scanner)	\$5,000.00	WASTEWATER FUND
	(Sewer main inspection camera)	\$10,000.00	WASTEWATER FUND
WASTEWATER FUND TOTAL			\$198,827.75

EMS

570-5319-906-00	VEHICLES		
	FRAZER AMBULANCE		
	(replacement for Unit M3)	\$305,000.00	EMS FUND w/County contribution
570-5319-912-00	MACHINERY & EQUIPMENT		
	Extrication tool	\$9,000.00	
	2 - Zoll Monitors	\$95,000.00	
	5 - glide scopes	\$25,000.00	
EMS TOTAL			\$434,000.00

AIRPORT DEPT

580-5780-911-00	CONSTRUCTION/PROJECT IMPROV.		
	GRANT MATCH FOR IMPROVEMENTS	\$100,000.00	AIRPORT FUND
	(Airport entry paving & visual approach lighting)		
AIRPORT FUND TOTAL			\$100,000.00

One-Time Expenditures Included in FY 2023-24

6 New Vehicles for PD & equipment	\$	378,450
1 New Vehicle for Garage Maintenance	\$	40,000
City Hall Renovations	\$	250,000
Connect Fiber to all City buildings	\$	30,000
Warning Siren #6	\$	35,000
Library exterior and interior painting/floors	\$	100,000
Fire Station #2 Paving	\$	96,500
Hospital Paving	\$	65,000
Animal Shelter Rehabilitation/Improvements	\$	350,000
Street Resurfacing/Reconstruction	\$	350,000
Brush Truck Upgrade	\$	60,000
	\$	1,754,950

**FUND BALANCE ANALYSIS
MAJOR FUNDS FY2023**

<u>RESTRICTED</u>	<u>General Fund</u>	<u>Electric Fund</u>	<u>Water Fund</u>	<u>Wastewater Fund</u>	<u>Sanitation Fund</u>
2021-22 Ending Audited Fund Balance	\$ 7,699,704	\$ 2,907,971	\$ (584,735)	\$ 2,312,287	\$ 894,202
% of Operating Expenses	51.63% 204 days	30.64% 76 days	-15.26% 5 days	54.96% 618 days	47.34% 189 days
Required Fund Balance by Policy	\$ 3,728,199	\$ 3,131,580	\$ 1,264,539	\$ 1,388,407	\$ 623,343
Fund Balance Policy* (percentage) (in months)	25% (3)	33% (4)	33% (4)	33% (4)	33% (4)
2022-23 Budgeted Operating Expenses	14,912,796	9,489,635	3,831,935	4,207,293	1,888,917
Available Unrestricted Fund Balances	\$ 3,971,505	\$ (223,609)	\$ (1,849,274)	\$ 923,880	\$ 270,859
Anticipated Increase at end of FY2023	\$ 550,000 \$ 4,521,505	\$ 942,000 \$ 718,391	\$ 220,000 \$ (1,629,274)	\$ 340,000 \$ 1,263,880	\$ 180,000 \$ 450,859

(AEP deposit
\$662,000)

One-Time Expenditures Included in FY 2023-24

6 New Vehicles for PD & equipment	\$ 378,450	<input type="checkbox"/>
1 New Vehicle for Garage Maintenance	\$ 40,000	<input type="checkbox"/>
City Hall Renovations	\$ 250,000	<input type="checkbox"/>
Connect Fiber to all City buildings	\$ 30,000	<input type="checkbox"/>
Warning Siren #6	\$ 35,000	<input type="checkbox"/>
Library exterior and interior painting/floors	\$ 100,000	<input type="checkbox"/>
Fire Station #2 Paving	\$ 96,500	<input type="checkbox"/>
Hospital Paving	\$ 65,000	<input type="checkbox"/>
Animal Shelter Rehabilitation/Improvements	\$ 350,000	<input type="checkbox"/>
Street Resurfacing/Reconstruction	\$ 350,000	<input type="checkbox"/>
Brush Truck Upgrade	\$ 60,000	<input type="checkbox"/>
	<u>\$ 1,754,950</u>	

Anticipated One-Time Expenditures

- * Lion's Park Upgrade
- * Street Reconstruction/Resurfacing
- * City Hall Improvements - Phase II
- * Projects from Upcoming Parks Master Plan Update
- * Fire Station No. 1 Remodel
- * Recommendations from Aquatics Subcommittee Regarding City Park Pool
- * SH 142 Feasibility Study

* The City of Lockhart's Fund Balance Policy requires that the City maintain a percentage of each funds' operating expenditures. The General Fund is 25% or 3 months and the Utility Funds are 33% or 4 months.

BUDGET SUMMARY

**CITY OF LOCKHART
BUDGET
FISCAL YEAR 2023-24**

	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
REVENUE SUMMARY				
GENERAL FUND	12,550,366	12,378,161	17,071,700	15,007,306
DEBT SERVICE FUND	1,186,422	1,229,136	1,667,464	1,738,469
ELECTRIC FUND	12,069,155	12,806,789	13,573,255	13,989,885
WATER FUND	5,744,622	4,227,757	4,934,269	5,754,837
WASTEWATER FUND	3,034,591	2,655,201	4,363,300	3,525,587
SOLID WASTE FUND	2,063,450	1,944,946	2,154,685	2,191,685
EMS FUND	1,338,482	1,338,153	1,721,200	1,523,200
AIRPORT FUND	122,039	108,768	142,039	162,050
LOCKHART ECO DEV FUND	1,093,140	1,296,356	1,179,140	1,179,140
TOTAL - REVENUES	39,202,267	37,985,267	46,807,052	45,072,159

					DELTA
EXPENSE SUMMARY					
GENERAL FUND	13,153,318	11,852,719	16,765,537	14,912,796	94,510
DEBT SERVICE FUND	1,186,422	1,290,472	1,667,464	1,654,125	84,344
ELECTRIC FUND	12,063,397	11,731,870	13,287,402	13,881,245	108,640
WATER FUND	5,582,950	3,735,489	4,917,702	5,478,301	276,536
WASTEWATER FUND	2,985,120	2,468,288	4,197,505	3,312,887	212,700
SOLID WASTE FUND	1,827,138	1,903,047	1,881,253	2,071,028	120,657
EMS FUND	1,283,279	1,342,488	1,582,854	2,202,429	-679,229
AIRPORT FUND	67,839	37,592	89,441	139,143	22,907
LOCKHART ECO DEV FUND	1,092,933	434,125	1,035,381	1,179,140	0
TOTAL - EXPENSES	39,242,396	34,796,091	45,424,539	44,831,094	

GENERAL FUND SUMMARY

**100 - GENERAL FUND
GENERAL FUND
SUMMARY**

	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
REVENUES	12,550,366	12,378,161	17,071,700	15,007,306
EXPENSES				
MAYOR/COUNCIL	353,673	472,758	233,559	396,661
TAX	158,769	157,537	192,700	215,830
CITY MANAGER	523,405	519,542	842,688	900,017
ECONOMIC DEVELOPMENT	29,455	14,799	11,500	13,500
FINANCE	301,674	307,935	304,352	332,517
INFORMATION SVCS	137,000	155,431	140,600	144,300
CIVIL SERVICE	38,318	29,273	39,180	40,435
COMMUNITY FACILITIES	17,960	114,005	60,960	12,500
COMMUNICATIONS	666,124	646,866	650,007	692,738
ANIMAL CONTROL	413,060	408,865	497,310	607,115
MUNICIPAL COURT	275,562	252,135	259,354	286,779
POLICE	3,284,076	3,017,126	3,503,113	3,666,811
FIRE	2,246,623	2,176,437	2,821,394	1,973,365
LIBRARY	573,882	531,274	585,539	603,703
PARKS & RECREATION	604,740	482,621	1,831,399	747,105
PLANNING & DEVELOPMENT	501,927	551,516	675,335	750,013
BUILDING INSPECTION	482,310	403,611	584,416	1,001,423
PUBLIC WORKS	140,439	128,730	141,467	129,669
GARAGE MAINTENANCE	281,160	269,107	283,836	296,965
CEMETERY	77,500	57,301	96,034	113,604
STREETS & ROW	1,305,261	800,950	2,714,494	1,685,429
NON-DEPARTMENTAL	740,400	354,900	296,300	302,317
TOTAL - EXPENSES	13,153,318	11,852,719	16,765,537	14,912,796
TOTAL - GENERAL FUND	-602,952	525,442	306,163	94,510

GENERAL FUND REVENUES

**100-GENERAL FUND
REVENUES**

REVENUES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PROPERTY TAXES				
100-4100-00 CURRENT PROPERTY TAXES	4,826,565	4,687,941	4,829,300	5,146,839
100-4102-00 DELINQUENT PROPERTY TAXES	61,000	68,623	61,000	58,000
100-4104-00 PENALTY & INT ON PROP TAXES	30,000	38,578	30,000	35,000
TOTAL PROPERTY TAXES	4,917,565	4,795,142	4,920,300	5,239,839
OTHER TAXES				
100-4150-00 SALES TAXES	2,068,800	2,392,769	2,310,850	2,843,437
100-4152-00 FRANCHISE TAXES	305,000	350,639	345,000	350,000
100-4160-00 MIXED BEVERAGE TAXES	16,500	44,888	24,600	44,888
100-4165-00 PILOT-HOUSING AUTHORITY	8,000	9,317	8,000	9,100
TOTAL OTHER TAXES	2,398,300	2,797,613	2,688,450	3,247,425
LICENSES & PERMITS				
100-4202-00 CONTRACTOR'S LICENSES	10,500	10,230	15,000	15,000
100-4203-00 ENGINEERING PLAN REVIEW FEE	40,000	60,548	80,000	80,000
100-4220-00 BUILDING PERMITS	200,000	258,579	200,000	437,662
100-4222-00 ELECTRICAL PERMITS	7,500	11,635	8,500	16,000
100-4224-00 PLUMBING PERMITS	5,500	11,026	7,500	16,000
100-4226-00 HVAC PERMITS	500	5,404	6,500	6,500
100-4228-00 GAS PERMITS	0	630	0	630
100-4229-00 ZONING PERMIT FEES	18,000	40,627	30,000	30,000
100-4230-00 FOOD & BEVERAGE PERMITS	7,500	20,375	15,000	20,500
100-4231-00 SHORT-TERM RENTAL PERMIT	0	750	0	750
100-4233-00 FIRE REVIEW FEES	2,500	0	2,500	2,500
100-4234-00 MISCELLANEOUS PERMITS	1,500	3,878	1,500	4,500
TOTAL LICENSES & PERMITS	293,500	423,682	366,500	630,042
INTERGOVERNMENTAL				
100-4300-00 COUNTY-ANIMAL CONTROL	218,090	193,400	218,090	368,000
100-4310-00 LISD-SCHOOL RESOURCE OFFICER	139,500	148,790	145,500	152,775
100-4319-00 DONATIONS - SUMMER FAN PROG.	500	1,660	1,000	1,500
100-4350-00 CAPCOG GRANTS	1,000	0	0	0
100-4385-00 TX DIV OF EMERG MGT	450,979	0	2,000	2,000
100-4390-00 OTH INTERGOVERNMENTAL REV	2,000	1,390	10,000	10,000
100-4391-00 OTHER GRANTS	25,000	20,271	500	500
100-4392-00 LCRA STEPS GRANT	2,000	7,649	2,000	2,000
TOTAL INTERGOVERNMENTAL	839,069	373,160	379,090	536,775

FINES & FEES

100-4420-00	MUNICIPAL COURT FINES	235,000	216,977	240,000	240,000
100-4422-00	MUNI COURT WARRANT FEES	22,000	19,541	26,000	26,000
100-4424-00	MUNI COURT TIME PAYMENT FEES	3,500	225	500	500
100-4430-00	LAW ENFORCE SECURITY SVC FEES	15,000	12,845	25,000	25,000
100-4440-00	PARK & REC FACILITY FEES	7,000	13,812	15,000	15,000
100-4442-00	POOL ADMISSIONS	8,000	13,005	10,000	10,000
100-4450-00	LIBRARY SERVICES & FEES	12,500	11,056	12,500	12,500
100-4455-00	POLE RENTAL FEES	11,100	11,198	11,100	11,100
100-4470-00	ANIMAL ADOPTION FEES	3,500	6,807	3,500	3,500
100-4472-00	ANIMAL LICENSE FEES	6,000	11,601	8,000	8,000
100-4480-00	CEMETERY LOT SALES	15,000	38,604	15,000	15,000
100-4481-00	NSF CHECK FEES	3,500	5,370	3,500	3,500
100-4482-00	CREDIT CARD FEES FR CUST	5,000	4,876	5,000	5,000
100-4483-00	INTERNMENT FEES	4,000	5,650	4,000	4,000
100-4499-00	OTHER FEES	4,500	1,980	2,000	2,000

TOTAL FINES & FEES

355,600	373,547	381,100	381,100
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LEASES & RENTS

100-4601-00	LEASE INCOME	2,200	2,200	2,200	2,200
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TOTAL LEASES & RENTS

2,200	2,200	2,200	2,200
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INTEREST

100-4710-00	INTEREST EARNINGS	11,000	76,929	11,000	165,000
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TOTAL INTEREST

11,000	76,929	11,000	165,000
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MISCELLANEOUS

100-4806-00	SALE OF FIXED ASSETS	25,000	5,760	25,000	25,000
100-4807-00	SALE OF LAND	0	0	0	0
100-4808-00	INSURANCE REIMBURSEMENT	4,500	74,372	4,500	4,500
100-4809-00	EXPENDITURE REIMBURSEMENT	1,500	47,908	1,500	1,500
100-4812-00	DONATIONS-LIBRARY	100	423	200	200
100-4813-00	DONATIONS-POLICE	100	650	200	200
100-4816-00	DONATIONS-FIRE	100	0	200	200
100-4817-00	DONATIONS-ANIMAL SHELTER	0	261	0	
100-4819-00	DONATIONS-OTHER	1,500	0	500	500
100-4840-00	LOT CLEARING REVENUE	35,000	17,341	35,000	35,000
100-4890-00	OTHER MISC REVENUE	7,500	14,640	2,000	2,000

TOTAL MISCELLANEOUS

75,300	161,355	69,100	69,100
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OP TRANSFERS & OTHER REVENUES

100-4902-00	TRNSF FR CARES/ARPA FUND	0	0	1,650,000	361,865
100-4904-00	TRNSF FR SERIES 2022 TAX NOTE	0	0	2,300,000	0
100-4905-00	TRNSF FR ELECTRIC FUND	2,009,111	2,009,111	2,300,555	2,370,555
100-4910-00	TRNSF FR WATER FUND	300,896	92,781	290,590	290,590
100-4913-00	TRNSF FR RADIO MAINT FUND	0	0	0	0
100-4915-00	TRNSF FR WASTEWATER FUND	379,757	379,757	752,586	752,586
100-4917-00	TRNSF FR MISC SPECIAL REVENUE	15,000	0	0	0
100-4920-00	TRNSF FR SOLID WASTE FUND	318,374	318,374	320,000	320,000
100-4930-00	TRNSF FR TRANSPORTATION FUND	400,000	400,000	400,000	400,000
100-4935-00	TRNSF FR LEDC FUND	55,000	55,000	63,969	63,969
100-4945-00	TRNSF FR DRAINAGE FUND	155,000	90,417	150,000	150,000
100-4965-00	TRNSF IN-OVERHEAD COSTS	24,694	29,093	26,260	26,260

TOTAL OP TRANSFERS & OTHER REVENUES

3,657,832	3,374,533	8,253,960	4,735,825
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TOTAL REVENUES

12,550,366	12,378,161	17,071,700	15,007,306
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MAYOR & COUNCIL

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

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES				
100-5101-102-00 SALARIES - ADMINISTRATIVE	21,000	21,000	21,000	18,000
100-5101-120-00 FICA/MEDICARE	2,188	2,188	2,188	1,958
100-5101-132-00 WORKER'S COMP	61	55	52	50
100-5101-150-00 CAR ALLOWANCE	4,000	4,000	4,000	4,000
100-5101-152-00 BUSINESS EXPENSE ALLOWANCE	3,600	3,600	3,600	3,600
TOTAL PERSONNEL SERVICES	30,849	30,843	30,840	27,608
CONTRACTS & SERVICES				
100-5101-204-00 LEGAL- REDISTRICTING	30,000	30,758	0	0
100-5101-207-00 PRINTING, MKTG & PUBLIC REL	39,850	23,462	16,050	17,000
100-5101-214-00 RENTS & LEASES	0	0	500	500
100-5101-226-00 RADIO & COMMUNICATIONS	1,300	1,249	1,300	5,000
100-5101-240-00 POSTAGE & SHIPPING	250	0	250	500
100-5101-299-00 OTHER CONTRACTS & SERVICES	13,640	10,885	40,773	40,773
100-5101-299-11 COMPREHENSIVE PLAN	20,000	0	0	0
100-5101-299-12 COMPENSATION STUDY	0	0	0	0
TOTAL CONTRACTS & SERVICES	105,040	66,354	58,873	63,773
MATERIALS & SUPPLIES				
100-5101-302-00 OFFICE	1,400	151	100	400
100-5101-320-00 FOOD & BEVERAGE	1,500	1,502	2,000	2,000
100-5101-328-00 JANITORIAL	0	27	0	0
100-5101-334-00 OFFICE FURNITURE	0	0	0	0
TOTAL MATERIALS & SUPPLIES	2,900	1,680	2,100	2,400
MAINTENANCE & REPAIRS				
100-5101-410-00 BUILDINGS & STRUCTURES	3,000	323,635	7,000	7,000
100-5101-410-01 BUILDINGS & STRUCTURES	5,000	0	30,000	30,000
TOTAL MAINTENANCE & REPAIRS	8,000	323,635	37,000	37,000
STAFF DEV & TRAINING				
100-5101-502-00 DUES & SUBSCRIPTIONS	5,200	4,489	5,600	5,600
100-5101-502-22 DUES & SUBSCRIPTIONS - DIST 2	0	0	0	0
100-5101-502-25 DUES & SUBSCRIPTIONS - LARGE 1	0	0	0	0
100-5101-502-25 MTGS/SEMS.CONFS	16,700	830	20,470	21,000

100-5101-508-20	MTGS/SEMS/CONFS - MAYOR	0	420	0	0
100-5101-508-21	MTGS/SEMS/CONFS - DIST 1	0	1,589	0	0
100-5101-508-22	MTGS/SEMS/CONFS - DIST 2	0	760	0	0
100-5101-508-23	MTGS/SEMS/CONFS - DIST 3	0	470	0	0
100-5101-508-24	MTGS/SEMS/CONFS - DIST 4	0	395	0	0
100-5101-508-25	MTGS/SEMS/CONFS - LARGE 1	0	2,363	0	0
100-5101-508-26	MTGS/SEMS/CONFS - LARGE 2	0	395	0	0
TOTAL STAFF DEV & TRAINING		21,900	11,711	26,070	26,600
MISCELLANEOUS					
100-5101-703-00	ELECTION EXPENSES	20,000	648	40,000	30,000
100-5101-711-00	CONTR-CARTS	7,261	7,261	6,000	20,000
100-5101-712-00	CONTR-HAYS CLDWELL WOMEN	5,102	5,102	5,255	9,745
100-5101-713-00	CONTR-HCC ALCOHOL & DRUG	2,943	2,943	2,000	0
100-5101-714-00	CONTR-CCA MEALS ON WHEELS	7,982	7,982	8,221	8,800
100-5101-716-00	CONTR-SR CITIZENS CENTER	4,332	4,332	4,462	5,085
100-5101-717-00	CONTR-CASA OF CENTRAL TEX	4,382	4,382	4,517	13,000
100-5101-718-00	CONTR-CLD CNT CHRISTIAN MINISTRY	4,382	4,382	6,587	10,900
100-5101-724-00	CONTR-LOCKHART GRAND PRIX	26,000	0	0	0
100-5101-725-00	CONTR-CAPCOG-AIR QUALITY PROG	1,600	1,503	1,635	1,750
100-5101-795-00	DOWNTOWN PROMOTIONS	1,000	0	0	0
100-5101-795-01	DOWNTOWN PROMO-WAYFINDING	100,000	0	0	140,000
TOTAL MISCELLANEOUS		184,984	38,535	78,676	239,280
TOTAL MAYOR/COUNCIL		353,673	472,758	233,559	396,661

TAX

**100-GENERAL FUND
GENERAL ADMINISTRATION
TAX**

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
CONTRACTS & SERVICES				
100-5103-202-00 ADMINISTRATION & OPERATION	158,769	157,537	192,700	215,830
TOTAL CONTRACTS & SERVICES	158,769	157,537	192,700	215,830
TOTAL TAX	158,769	157,537	192,700	215,830

CITY MANAGER

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

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
100-5105-102-00	SALARIES - ADMINISTRATIVE	177,254	182,592	302,637	325,030
100-5105-105-00	SALARIES - PROFESSIONAL	82,936	83,199	82,982	90,618
100-5105-106-00	WAGES - CLERICAL	33,935	31,698	64,136	68,697
100-5105-110-00	WAGES - PART TIME	16,968	0	16,474	17,298
100-5105-112-00	OVERTIME	0	93	0	0
100-5105-116-00	LONGEVITY	5,521	5,401	6,044	1,967
100-5105-120-00	FICA/MEDICARE	24,631	21,546	36,802	37,311
100-5105-122-00	RETIREMENT	39,923	39,306	60,519	61,355
100-5105-130-00	EMPLOYEE HEALTH INSURANCE	30,490	31,184	49,624	56,229
100-5105-132-00	WORKER'S COMP	708	637	900	992
100-5105-150-00	CAR ALLOWANCE	8,000	8,047	8,800	8,000
100-5105-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		420,366	403,703	628,918	667,497

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

CONTRACTS & SERVICES

100-5105-204-00	LEGAL	250	311	400	400
100-5105-206-00	INSURANCE	400	400	400	500
100-5105-207-00	PRINTING, MKTG & PUBLIC REL	21,500	24,613	21,550	22,000
100-5105-208-00	GROUND & LANDSCAPING	0	0	1,000	1,000
100-5105-214-00	RENTS & LEASES	3,400	9,858	75,000	75,000
100-5105-218-00	COMPUTER EQUIP & SOFTWARE	12,430	10,482	9,800	9,800
100-5105-222-00	SAFETY & REGULATORY	200	138	100	100
100-5105-226-00	RADIO & COMMUNICATIONS	18,200	19,868	30,300	30,300
100-5105-228-00	JANITORIAL	16,219	2,292	2,800	5,800
100-5105-240-00	POSTAGE & SHIPPING	1,500	5,240	600	15,000
100-5105-299-00	OTHER CONTRACTS & SERVICES	3,300	6,237	31,670	31,670

TOTAL CONTRACTS & SERVICES		77,399	79,439	173,620	191,570
MATERIALS & SUPPLIES					
100-5105-302-00	OFFICE	6,000	5,314	6,150	6,150
100-5105-304-00	COMPUTER EQUIP & SUPPLIES	0	181	1,550	1,550
100-5105-310-00	BUILDINGS & STRUCTURES	0	600	1,000	1,000
100-5105-320-00	FOOD & BEVERAGE	500	459	500	800
100-5105-324-00	CHEMICAL & MEDICAL	0	32	100	100
100-5105-328-00	JANITORIAL	1,500	2,044	1,800	1,800
100-5105-334-00	OFFICE FURNITURE	0	2,556	0	500
100-5105-399-00	OTHER SUPPLIES	2,000	2,461	1,000	1,000
TOTAL MATERIALS & SUPPLIES		10,000	13,647	12,100	12,900
MAINTENANCE & REPAIRS					
100-5105-408-00	GROUNDS & LANDSCAPING	0	0	150	150
100-5105-410-00	BUILDINGS & STRUCTURES	2,000	602	2,000	2,000
100-5105-499-00	OTHER MAINTENANCE & REPAIRS	0	0	0	0
TOTAL MAINTENANCE & REPAIRS		2,000	602	2,150	2,150
STAFF DEV & TRAINING					
100-5105-502-00	DUES & SUBSCRIPTIONS	6,440	10,603	14,400	14,400
100-5105-508-00	MTGS-SEMINARS-CONFERENCES	2,700	1,382	5,500	5,500
TOTAL STAFF DEV & TRAINING		9,140	11,985	19,900	19,900
MISCELLANEOUS					
100-5105-710-00	EMPLOYEE AWARDS	4,500	5,133	6,000	6,000
TOTAL MISCELLANEOUS		4,500	5,133	6,000	6,000
CAPITAL OUTLAY					
100-5105-904-00	COMPUTER EQUIP & SOFTWARE	0	0	0	0
100-5105-910-00	BUILDING & STRUCTURES	0	5,033	0	0
TOTAL CAPITAL OUTLAY		0	5,033	0	0
TOTAL CITY MANAGER		523,405	519,542	842,688	900,017

ECONOMIC DEVELOPMENT

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

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
MISCELLANEOUS					
100-5107-704-01	380 - PURE CASTINGS	10,610	5,516	0	0
100-5107-704-02	380 - FASHION GLASS	1,475	1,474	1,500	1,500
100-5107-704-05	380 - VISIONARY FIBER TECH	17,370	7,809	10,000	8,500
100-5107-704-06	380 - McELROY METALS	0	0	0	3,500
TOTAL MISCELLANEOUS		29,455	14,799	11,500	13,500
TOTAL ECONOMIC DEVELOPMENT		29,455	14,799	11,500	13,500

FINANCE DEPT.

**100-GENERAL FUND
GENERAL ADMINISTRATION
FINANCE**

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
100-5108-102-00	SALARIES - ADMINISTRATIVE	53,545	53,684	53,544	58,470
100-5108-104-00	SALARIES - SUPERVISORY	42,923	43,216	43,103	47,068
100-5108-105-00	SALARIES - PROFESSIONAL	26,816	26,622	26,817	32,367
100-5108-106-00	WAGES - CLERICAL	50,141	50,046	50,141	54,762
100-5108-112-00	OVERTIME	0	439	0	0
100-5108-116-00	LONGEVITY	6,690	6,690	7,018	7,321
100-5108-120-00	FICA/MEDICARE	14,128	13,288	13,818	14,597
100-5108-122-00	RETIREMENT	23,528	22,853	22,722	24,004
100-5108-130-00	EMPLOYEE HEALTH INSURANCE	22,807	22,736	23,691	26,891
100-5108-132-00	WORKER'S COMP	406	371	338	387
100-5108-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		240,984	239,945	241,192	265,867

FINANCE DEPARTMENT	Full-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

100-5108-202-00	ADMINISTRATION & OPERATIONS	40	285	40	300
100-5108-207-00	PRINTING, MKTG & PUBLIC REL	50	0	50	50
100-5108-212-00	FINANCIAL & ACCOUNTING	16,350	15,170	16,500	18,000
100-5108-214-00	RENTS & LEASES	1,200	350	1,100	500
100-5108-218-00	COMPUTER EQUIP & SOFTWARE	26,000	26,622	28,000	30,000
100-5108-226-00	RADIO & COMMUNICATIONS	2,800	3,044	3,000	3,200
100-5108-240-00	POSTAGE & SHIPPING	1,850	1,832	1,850	1,850
100-5108-299-00	OTHER CONTRACTS & SERVICE	0	10,736	100	100
TOTAL CONTRACTS & SERVICES		48,290	58,039	50,640	54,000

MATERIALS & SUPPLIES

100-5108-302-00	OFFICE	5,000	5,049	5,000	5,200
100-5108-304-00	COMPUTER EQUIP & SOFTWARE	1,000	525	1,000	1,000
100-5108-330-00	UNIFORMS	300	189	300	300

TOTAL MATERIALS & SUPPLIES		6,300	5,763	6,300	6,500
STAFF DEV & TRAINING					
100-5108-502-00	DUES & SUBSCRIPTIONS	700	820	700	850
100-5108-504-00	EDUCATION/TRAINING MATERIAL	0	0	120	100
100-5108-506-00	CERTIFICATION & LICENSING	400	82	400	200
100-5108-508-00	MTGS-SEMINARS-CONFERENCES	3,000	2,145	3,000	3,000
100-5108-510-00	TRANSPORTATION & LODGING	2,000	1,141	2,000	2,000
TOTAL STAFF DEV & TRAINING		6,100	4,188	6,220	6,150
TOTAL FINANCE		301,674	307,935	304,352	332,517

INFORMATION SERVICES

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

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
CONTRACTS & SERVICES				
100-5109-218-00 COMPUTER EQUIP & SOFTWARE	500	455	0	500
100-5109-226-00 RADIO & COMMUNICATIONS	10,500	10,212	10,500	10,500
100-5109-299-00 OTHER CONTRACTS & SERVICES	98,000	104,270	110,100	113,300
TOTAL CONTRACTS & SERVICES	109,000	114,937	120,600	124,300
MATERIALS & SUPPLIES				
100-5109-302-00 OFFICE	0	0	0	0
100-5109-304-00 COMPUTER EQUIP & SOFTWARE	22,000	25,912	10,000	10,000
TOTAL MATERIALS & SUPPLIES	22,000	25,912	10,000	10,000
CAPITAL OUTLAY				
100-5109-904-00 COMPUTER EQUIP & SOFTWARE	6,000	14,582	10,000	10,000
TOTAL CAPITAL OUTLAY	6,000	14,582	10,000	10,000
TOTAL INFORMATION SERVICES	137,000	155,431	140,600	144,300

CIVIL SERVICE

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

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES				
100-5110-105-00 SALARIES - PROFESSIONAL	15,839	15,914	15,873	17,333
100-5110-116-00 LONGEVITY	673	673	712	751
100-5110-120-00 FICA/MEDICARE	1,263	1,269	1,269	1,320
100-5110-122-00 RETIREMENT	2,124	2,096	2,086	2,171
100-5110-130-00 EMPLOYEE HEALTH INSURANCE	2,023	2,001	2,081	2,360
100-5110-132-00 WORKER'S COMP	36	34	31	35
100-5110-155-00 PAYROLL CONTINGENCY	0	0	768	0
TOTAL PERSONNEL SERVICES	21,958	21,987	22,820	23,970
CONTRACTS & SERVICES				
100-5110-214-00 RENTS & LEASES	350	96	350	350
100-5110-240-00 POSTAGE & SHIPPING	400	70	400	400
100-5110-299-00 OTHER CONTRACTS & SERVICES	0	54	0	100
TOTAL CONTRACTS & SERVICES	750	220	750	850
MATERIALS & SUPPLIES				
100-5110-302-00 OFFICE	450	368	450	450
100-5110-399-00 OTHER SUPPLIES	7,100	2,304	7,100	7,100
TOTAL MATERIALS & SUPPLIES	7,550	2,672	7,550	7,550
STAFF DEV & TRAINING				
100-5110-502-00 DUES & SUBSCRIPTIONS	295	294	295	300
100-5110-508-00 MTGS-SEMINARS-CONFERENCES	7,765	4,100	7,765	7,765
TOTAL STAFF DEV & TRAINING	8,060	4,394	8,060	8,065
TOTAL CIVIL SERVICE	38,318	29,273	39,180	40,435

COMMUNITY FACILITIES

**100-GENERAL FUND
HEALTH
COMMUNITY FACILITY**

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
CONTRACTS & SERVICES				
100-5211-210-00 BUILDINGS & STRUCTURES	1,900	135	1,900	1,900
100-5211-226-00 RADIO & COMMUNICATIONS	9,000	10,555	2,000	2,000
100-5211-299-00 OTHER CONTRACTS & SERVICES	960	702	960	1,500
TOTAL CONTRACTS & SERVICES	11,860	11,392	4,860	5,400
MATERIALS & SUPPLIES				
100-5211-310-00 BUILDINGS & STRUCTURES	2,000	614	2,000	3,000
100-5211-399-00 OTHER SUPPLIES	800	63	800	800
TOTAL MATERIALS & SUPPLIES	2,800	677	2,800	3,800
MAINTENANCE & REPAIRS				
100-5211-410-00 BUILDINGS & STRUCTURES	2,500	9,922	2,500	2,500
100-5211-499-00 OTHER MAINTENANCE & REPAIRS	800	18	800	800
TOTAL MAINTENANCE & REPAIRS	3,300	9,940	3,300	3,300
CAPITAL OUTLAY				
100-5211-910-00 BUILDINGS & STRUCTURES	0	91,996	0	0
100-5211-911-00 CONSTR/PROJECT IMPROVEMENT	0	0	50,000	0
	0	91,996	50,000	0
TOTAL COMMUNITY FACILITY	17,960	114,005	60,960	12,500

COMMUNICATIONS

**100-GENERAL FUND
PUBLIC SAFETY
COMMUNICATIONS**

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
100-5314-104-00	SALARIES - SUPERVISORY	90,496	93,875	90,438	98,197
100-5314-108-00	WAGES - LABOR	302,100	294,604	300,751	323,549
100-5314-112-00	OVERTIME	41,200	40,885	40,000	40,000
100-5314-114-00	CERTIFICATION PAY	13,800	11,213	13,800	13,800
100-5314-116-00	LONGEVITY	6,284	6,453	7,431	5,805
100-5314-118-00	INCENTIVE PAY	0	304	0	0
100-5314-120-00	FICA/MEDICARE	34,722	33,753	34,610	35,141
100-5314-122-00	RETIREMENT	58,153	56,510	56,914	57,788
100-5314-130-00	EMPLOYEE HEALTH INSURANCE	79,505	75,080	82,117	93,224
100-5314-132-00	WORKER'S COMP	998	917	846	934
100-5314-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		627,258	613,594	626,907	668,438

COMMUNICATIONS	Full-time	Active	Vacant	Budgeted
Lead Telecommunicator	X	2		X
Telecommunicator/Dispatch	X	5	3	X

CONTRACTS & SERVICES					
100-5134-207-00	PRINTING, MKTG, & SERVICES	0	214		0
100-5314-224-00	CHEMICAL & MEDICAL	600	835	600	1,000
100-5314-226-00	RADIO & COMMUNICATIONS	10,066	5,071	5,000	5,000
100-5314-299-00	OTHER CONTRACTS & SERVICES	0	55	0	200
TOTAL CONTRACTS & SERVICES		10,666	6,175	5,600	6,200

MATERIALS & SUPPLIES					
100-5314-302-00	OFFICE	1,900	1,858	2,100	2,100
100-5314-304-00	COMPUTER EQUIP & SOFTWARE	4,800	3,715	4,800	4,800
100-5314-312-00	MACHINERY & EQUIPMENT	0	240	0	0
100-5314-328-00	JANITORIAL	0	123	0	200
100-5314-330-00	UNIFORMS & APPAREL	800	1,139	800	800
100-5314-334-00	OFFICE FURNITURE	1,000	685	1,000	1,000
100-5314-399-00	OTHER SUPPLIES	1,000	0	1,000	1,000
TOTAL MATERIALS & SUPPLIES		9,500	7,760	9,700	9,900

MAINTENANCE & REPAIRS

100-5314-402-00	OFFICE EQUIPMENT	200	0	200	200
100-5314-426-00	RADIO & COMMUNICATIONS	200	0	200	200
100-5314-499-00	OTHER MAINTENANCE & REPAIRS	3,000	0	3,000	3,000

TOTAL MAINTENANCE & REPAIRS

3,400	0	3,400	3,400
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STAFF DEV & TRAINING

100-5314-502-00	DUES & SUBSCRIPTIONS	0	0	800	800
100-5314-506-00	CERTIFICATION & LICENSING	1,000	1,684	2,000	2,000
100-5314-508-00	MTGS-SEMINARS-CONFERENCES	500	0	800	800
100-5314-510-00	TRANSPORTATION & LODGING	800	4,772	800	1,200

TOTAL STAFF DEV & TRAINING

2,300	6,456	4,400	4,800
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CAPITAL OUTLAY

100-5314-904-00	COMPUTER EQUIP & SOFTWARE	13,000	12,881	0	0
		13,000	12,881	0	0

TOTAL COMMUNICATIONS

666,124	646,866	650,007	692,738
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ANIMAL CONTROL

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

EXPENDITURES		2021-22	2021-22	2022-23	2023-24
		BUDGET	ACTUAL	BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES					
100-5315-104-04	SALARIES - SUPERVISORY - ACO	41,969	42,533	41,970	37,440
100-5315-106-00	WAGES - CLERICAL	26,566	23,531	25,792	26,000
100-5315-108-00	WAGES - LABOR	116,270	62,700	176,016	228,056
100-5315-108-04	WAGES - LABOR - ACO	0	42,316	0	0
100-5315-110-00	WAGES - PART TIME	25,602	35,636	12,801	13,978
100-5315-112-00	OVERTIME	618	5,518	600	600
100-5315-116-00	LONGEVITY	3,997	3,677	4,353	2,330
100-5315-120-00	FICA/MEDICARE	16,449	16,363	20,007	20,192
100-5315-122-00	RETIREMENT	27,394	27,269	32,901	33,205
100-5315-130-00	EMPLOYEE HEALTH INSURANCE	47,249	41,381	65,374	74,245
100-5315-132-00	WORKER'S COMP	7,204	6,418	7,455	8,183
100-5315-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		313,318	307,342	387,269	444,229

ANIMAL CONTROL	Full-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	3		X
Animal Shelter, Attendant	X		2	X
Animal Shelter, Attendant		1		X

CONTRACTS & SERVICES

100-5315-202-00	LEGAL	0	66	0	0
100-5315-207-00	PRINTING, MKTG & PUBLIC REL	250	249	1,200	1,200
100-5315-208-00	GROUNDS & LANDSCAPING	0	0	0	0
100-5315-214-00	RENTS & LEASES	7,296	167	6,371	6,371
100-5315-216-00	MAINTENANCE & REPAIRS	0	0	0	0
100-5315-218-00	COMPUTER EQUIP & SOFTWARE	500	787	500	500
100-5315-220-00	FOOD & BEVERAGE	1,200	1,502	1,200	1,700
100-5315-222-00	SAFETY & REGULATORY	500	24	500	500
100-5315-224-00	CHEMICAL & MEDICAL	7,500	15,440	8,500	8,500
100-5315-226-00	RADIO & COMMUNICATIONS	5,000	10,556	10,200	10,200
100-5315-226-04	RADIO & COMMUNICATIONS-ACO	570	629	570	570
100-5315-240-00	POSTAGE & SHIPPING	500	935	500	500
100-5315-280-00	PROFESSIONAL SERVICES-VET	0	0	10,000	10,000
100-5315-280-02	TRAP, NUETER, RELEASE (TNR)	0	0	0	15,000

100-5315-299-00	OTHER CONTRACTS & SERVICES	20,000	474	20,000	20,000
TOTAL CONTRACT & SERVICES		43,316	30,829	59,541	75,041
MATERIALS & SUPPLIES					
100-5315-302-00	OFFICE	1,000	2,175	1,500	2,000
100-5315-303-00	ANIMAL FOOD	3,000	962	3,000	7,000
100-5315-304-00	COMPUTER EQUIP & SOFTWARE	0	0	1,500	1,500
100-5315-306-00	MOTOR VEHICLES	254	0	500	500
100-5315-306-04	MOTOR VEHICLES-ACO	400	0	600	600
100-5315-308-00	GROUND & LANDSCAPING	550	1,450	750	750
100-5315-310-00	BUILDINGS & STRUCTURES	840	1,741	1,400	1,400
100-5315-312-00	MACHINERY & EQUIPMENT	2,000	2,974	2,000	2,000
100-5315-322-00	SAFETY & REGULATORY	0	1,305	500	500
100-5315-324-00	CHEMICAL & MEDICAL	16,600	28,442	17,000	29,845
100-5315-326-00	RADIO & COMMUNICATIONS	310	40	500	500
100-5315-328-00	JANITORIAL	5,500	7,625	5,500	5,500
100-5315-330-00	UNIFORMS & APPAREL	1,022	0	1,500	1,500
100-5315-332-00	MINOR TOOLS & EQUIPMENT	300	29	500	500
100-5315-334-00	OFFICE FURNITURE	0	900	1,000	1,000
100-5315-335-00	GAS	2,500	1,399	2,500	2,500
100-5315-337-00	TIRES-TUBES-BATTERIES	1,000	0	1,000	1,000
TOTAL MATERIALS & SUPPLIES		35,276	49,042	41,250	58,595
MAINTENANCE & REPAIRS					
100-5315-406-00	MOTOR VEHICLES	100	557	500	500
100-5315-410-00	BUILDINGS & STRUCTURES	2,000	2,606	2,500	2,500
100-5315-412-00	MACHINERY & EQUIPMENT	600	0	600	600
TOTAL MAINTENANCE & REPAIRS		2,700	3,163	3,600	3,600
STAFF DEV & TRAINING					
100-5315-502-00	DUES & SUBSCRIPTIONS	0	55	200	200
100-5315-504-00	EDUCATION/TRAINING MATERIAL	0	0	1,000	1,000
100-5315-506-00	CERTIFICATION & LICENSING	1,000	2,000	2,000	2,000
100-5315-508-00	MTGS-SEMINARS-CONFERENCES	900	1,139	900	900
100-5315-510-00	TRANSPORTATION & LODGING	1,550	0	1,550	1,550
TOTAL STAFF DEV & TRAINING		3,450	3,194	5,650	5,650
CAPITAL OUTLAY					
100-5315-910-00	BUILDING & STRUCTURES	15,000	15,295	0	20,000
TOTAL CAPITAL OUTLAY		15,000	15,295	0	20,000
TOTAL ANIMAL CONTROL		413,060	408,865	497,310	607,115

MUNICIPAL COURT

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

EXPENDITURES		2021-22	2021-22	2022-23	2023-24
		BUDGET	ACTUAL	BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES					
100-5316-104-00	SALARIES - SUPERVISORY	51,516	52,996	52,862	57,725
100-5316-105-00	SALARIES - PROFESSIONAL	32,400	35,685	32,400	32,400
100-5316-106-00	WAGES - CLERICAL	70,120	63,218	68,903	72,386
100-5316-110-00	WAGES - PART TIME	22,968	6,035	6,000	6,000
100-5316-112-00	OVERTIME	618	240	600	600
100-5316-114-00	CERTIFICATION PAY	720	362	720	720
100-5316-116-00	LONGEVITY	5,928	3,900	4,342	4,524
100-5316-120-00	FICA/MEDICARE	14,603	11,784	12,686	12,862
100-5316-122-00	RETIREMENT	19,854	16,009	16,785	17,075
100-5316-130-00	EMPLOYEE HEALTH INSURANCE	16,510	23,739	16,625	18,849
100-5316-132-00	WORKER'S COMP	400	362	306	338
100-5316-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		235,637	214,330	212,229	223,479

MUNICIPAL COURT	Full-time	Active	Vacant	Budgeted
Municipal Court Manager	X	1		X
Deputy Court Clerk	X		1	X
Juvenile Case/Deputy Court Mg	X	1		X
Associate Judge		1		X
Municipal Court Judge		1		X

CONTRACTS & SERVICES					
100-5316-202-00	ADMINISTRATION & OPERATIO	500	693	500	800
100-5316-207-00	PRINTING, MKTG & PUBLIC RE	500	96	500	500
100-5316-212-00	FINANCIAL & ACCOUNTING	14,000	15,501	12,000	15,000
100-5316-214-00	RENTS & LEASES	1,500	507	1,500	1,500
100-5316-216-00	MAINTENANCE & REPAIRS	800	88	600	600
100-5316-218-00	COMPUTER & SOFTWARE	200	210	2,400	2,000
100-5316-222-00	SAFETY & REGULATORY	350	283	350	500
100-5316-224-00	CHEMICAL & MEDICAL	0	85	0	0
100-5316-226-00	RADIO & COMMUNICATIONS	4,000	2,597	4,000	4,000
100-5316-240-00	POSTAGE & SHIPPING	2,000	1,458	2,000	2,000
100-5316-244-00	UTILITIES	5,000	5,295	5,000	5,000
100-5316-299-00	OTHER CONTRACTS & SERVICES	0	54	100	300
TOTAL CONTRACTS & SERVICES		28,850	26,867	28,950	32,200

MATERIALS & SUPPLIES

100-5316-302-00	OFFICE	1,800	1,065	1,800	2,000
100-5316-304-00	COMPUTER EQUIP & SOFTWARE	500	8	1,100	10,000
100-5316-320-00	FOOD & BEVERAGE	450	626	450	450
100-5316-324-00	CHEMICAL & MEDICAL	0	0	200	200
100-5316-328-00	JANITORIAL	400	431	400	500
100-5316-330-00	UNIFORMS & APPAREL	200	125	200	200
100-5316-334-00	OFFICE FURNITURE	500	484	800	1,000

TOTAL MATERIALS & SUPPLIES

3,850	2,739	4,950	14,350
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MAINTENANCE & REPAIRS

100-5316-408-00	GROUNDS & LANDSCAPING	200	1,400	200	200
100-5316-410-00	BUILDINGS & STRUCTURES	0	0	0	200

TOTAL MAINTENANCE & REPAIRS

200	1,400	200	400
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STAFF DEV & TRAINING

100-5316-502-00	DUES & SUBSCRIPTIONS	300	110	300	300
100-5316-506-00	CERTIFICATION & LICENSING	225	0	225	250
100-5316-508-00	MTGS-SEMINARS-CONFERENCE:	1,000	650	1,000	1,100
100-5316-510-00	TRANSPORTATION & LODGING	1,500	876	1,500	1,500

TOTAL STAFF DEV & TRAINING

3,025	1,636	3,025	3,150
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MISCELLANEOUS

100-5316-740-00	CREDIT CARD FEES	4,000	5,163	4,000	5,200
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TOTAL MISCELLANEOUS

4,000	5,163	4,000	5,200
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CAPITAL OUTLAY

100-5316-910-00	BUILDING & STRUCTURES	0	0	6,000	8,000
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TOTAL CAPITAL OUTLAY

0	0	6,000	8,000
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TOTAL MUNICIPAL COURT

275,562	252,135	259,354	286,779
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POLICE DEPT.

**100-GENERAL FUND
PUBLIC SAFETY
POLICE**

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
100-5317-102-00	SALARIES - ADMINISTRATIVE	109,963	110,250	109,962	131,250
100-5317-104-00	SALARIES - SUPERVISORY	617,075	585,944	697,157	817,552
100-5317-106-00	WAGES - CLERICAL	137,191	119,734	129,072	140,928
100-5317-108-00	WAGES - LABOR	1,156,564	1,076,287	1,120,275	1,108,215
100-5317-112-00	OVERTIME	98,131	115,584	113,304	84,393
100-5317-114-00	CERTIFICATION PAY	11,700	10,420	11,700	11,700
100-5317-115-00	HIRING INCENTIVE	12,000	0	12,000	12,000
100-5317-116-00	LONGEVITY	11,627	10,879	11,051	8,493
100-5317-117-00	ASSIGNMENT PAY	15,300	5,929	15,300	15,300
100-5317-118-00	INCENTIVE PAY	6,300	6,187	6,300	12,300
100-5317-120-00	FICA/MEDICARE	172,575	153,485	168,080	170,396
100-5317-122-00	RETIREMENT	283,326	257,867	276,397	280,206
100-5317-130-00	EMPLOYEE HEALTH INSURANCE	262,482	217,946	266,369	302,086
100-5317-132-00	WORKER'S COMP	45,513	40,622	42,114	46,336
100-5317-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		2,939,747	2,711,134	2,979,081	3,141,155

POLICE DEPT	Full-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	5	2	X
Investigator	X	0	0	
School Resource Officer	X		2	X
Police Officer	X	10	4	X
Warrant Baliff Officer	X	1		X
Victim Svcs Coordinator	X	1		X
Property Room Technician	X	1		X

CONTRACTS & SERVICES					
100-5317-202-00	ADMINISTRATION & OPERATION	24,600	15,350	24,600	24,600
100-5317-206-00	INSURANCE	600	0	600	600
100-5317-207-00	PRINTING, MKTG & PUBLIC RE	4,400	3,022	5,000	5,300
100-5317-214-00	RENTS & LEASES	65,000	14,328	72,500	72,500
100-5317-216-00	MAINTENANCE & REPAIRS	1,500	2,023	1,500	2,000

100-5317-218-00	COMPUTER EQUIP & SOFTWARE	12,700	7,066	64,892	68,904
100-5317-224-00	CHEMICAL & MEDICAL	1,600	3,933	2,000	2,900
100-5317-226-00	RADIO & COMMUNICATIONS	42,911	38,720	43,500	43,500
100-5317-240-00	POSTAGE & SHIPPING	2,000	664	2,000	2,000
100-5317-244-00	UTILITIES	3,600	1,611	7,200	7,200
100-5317-299-00	OTHER CONTRACTS & SERVICES	0	420	0	10,000
TOTAL CONTRACTS & SERVICES		158,911	87,137	223,792	239,504
MATERIALS & SUPPLIES					
100-5317-302-00	OFFICE	12,600	11,829	13,000	13,000
100-5317-304-00	COMPUTER EQUIP & SOFTWARE	1,800	1,413	2,000	2,500
100-5317-305-00	GUNS & AMMUNITION	10,935	8,029	9,415	29,000
100-5317-306-00	MOTOR VEHICLES	4,100	4,815	10,500	10,500
100-5317-312-00	MACHINERY & EQUIPMENT	10,000	6,228	7,000	7,000
100-5317-324-00	CHEMICAL & MEDICAL	7,358	7,823	4,500	4,500
100-5317-326-00	RADIO & COMMUNICATIONS	2,000	2,506	2,500	3,000
100-5317-328-00	JANITORIAL	4,200	4,370	4,200	4,500
100-5317-330-00	UNIFORMS & APPAREL	12,500	17,067	31,500	21,500
100-5317-334-00	OFFICE FURNITURE	1,700	1,431	1,700	2,000
100-5317-335-00	GAS	42,000	83,182	50,000	82,790
100-5317-336-00	DIESEL	100	612	100	100
100-5317-337-00	TIRES - TUBES - BATTERIES	0	362	0	0
100-5317-399-00	OTHER SUPPLIES	3,000	0	3,000	15,037
TOTAL MATERIALS & SUPPLIES		112,293	149,667	139,415	195,427
MAINTENANCE & REPAIRS					
100-5317-406-00	MOTOR VEHICLES	15,000	38,973	22,000	40,000
100-5317-408-00	GROUNDS & LANDSCAPING	1,700	910	1,700	1,700
100-5317-410-00	BUILDINGS & STRUCTURES	4,675	4,639	5,675	6,975
100-5317-412-00	MACHINERY & EQUIPMENT	2,000	0	2,500	2,500
100-5317-426-00	RADIO & COMMUNICATIONS	2,600	550	2,600	2,600
100-5317-432-00	MINOR TOOLS & EQUIPMENT	500	0	500	500
100-5317-499-00	OTHER MAINTENANCE & REPAIRS	0	0	0	0
TOTAL MAINTENANCE & REPAIRS		26,475	45,072	34,975	54,275
STAFF DEV & TRAINING					
100-5317-502-00	DUES & SUBSCRIPTIONS	3,600	2,791	3,600	3,600
100-5317-504-00	EDUCATION/TRAINING MATERIA	7,000	4,963	8,000	8,000
100-5317-506-00	CERTIFICATION & LICENSING	7,350	8,507	12,350	12,350
100-5317-508-00	MTGS-SEMINARS-CONFERENCES	3,500	206	3,500	3,500
100-5317-510-00	TRANSPORTATION & LODGING	10,200	5,108	8,000	8,000
TOTAL STAFF DEV & TRAINING		31,650	21,575	35,450	35,450

MISCELLANEOUS

100-5317-740-00	SPECIAL INVESTIGATIONS	1,000	80	1,000	1,000
100-5317-749-00	K-9 EXPENSE	4,400	2,461	4,400	0

TOTAL MISCELLANEOUS

5,400	2,541	5,400	1,000
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CAPITAL OUTLAY

100-5317-906-00	MOTOR VEHICLES	0	0	85,000	0
100-5317-910-00	BUILDINGS & STRUCTURES	0	0	0	0
100-5317-912-00	MACHINERY & EQUIPMENT	9,600	0	0	0

TOTAL CAPITAL OUTLAY

9,600	0	85,000	0
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TOTAL POLICE

3,284,076	3,017,126	3,503,113	3,666,811
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FIRE DEPT.

**100-GENERAL FUND
PUBLIC SAFETY
FIRE**

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES				
100-5318-102-00 SALARIES - ADMINISTRATIVE	161,795	166,398	165,974	181,244
100-5318-104-00 SALARIES - SUPERVISORY	174,750	192,269	175,860	193,638
100-5318-108-00 WAGES - LABOR	470,536	430,291	477,807	628,693
100-5318-110-00 WAGES - PART TIME	28,368	27,441	27,368	29,895
100-5318-111-00 PART TIME-VOLUNTEERS	1,000	3,410	1,000	1,000
100-5318-112-00 OVERTIME	218,084	140,082	214,884	236,129
100-5318-114-00 CERTIFICATION PAY	6,900	9,885	6,900	6,900
100-5318-116-00 LONGEVITY	2,646	2,498	3,294	4,010
100-5318-118-00 INCENTIVE PAY	600	762	600	600
100-5318-120-00 FICA/MEDICARE	81,371	73,135	82,137	86,130
100-5318-122-00 RETIREMENT	134,366	122,474	134,944	141,509
100-5318-130-00 EMPLOYEE HEALTH INSURANCE	119,618	108,420	124,256	141,037
100-5318-132-00 WORKER'S COMP	23,506	20,725	21,664	24,730
100-5318-155-00 PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES	1,423,540	1,297,790	1,436,688	1,675,515

FIRE DEPT	Full-time	Active	Vacant	Budgeted
Fire Chief	X	1		X
Administrative Assistant		1		X
Asst. Fire Chief	X	1		X
Fire Captain	X	3		X
Fire Engineer/EMT	X	3		X
Firefighter/EMT	X	6	4	X

CONTRACTS & SERVICES

100-5318-207-00 PRINTING, MKTG & PUBLIC RE	3,470	2,287	3,470	3,500
100-5318-214-00 RENTS & LEASES	18,041	1,407	12,700	12,880
100-5318-216-00 MAINTENANCE & REPAIRS	6,200	10,507	8,850	10,251
100-5318-218-00 COMPUTER EQUIP & SOFTWARE	0	3,146	0	0
100-5318-226-00 RADIO & COMMUNICATIONS	10,560	10,478	11,856	12,828
100-5318-240-00 POSTAGE & SHIPPING	500	263	500	500
100-5318-244-00 UTILITIES	4,980	6,484	5,976	6,960
100-5318-280-00 PROFESSIONAL SERVICES	22,500	22,500	0	0
100-5318-299-00 OTHER CONTRACTS & SERVICES	5,850	6,978	13,625	8,070

TOTAL CONTRACTS & SERVICES		72,101	64,050	56,977	54,989
MATERIALS & SUPPLIES					
100-5318-302-00	OFFICE	1,630	1,335	1,500	1,500
100-5318-304-00	COMPUTER EQUIP & SOFTWARE	630	1,920	500	16,930
100-5318-306-00	MOTOR VEHICLES	720	1,653	960	960
100-5318-310-00	BUILDINGS & STRUCTURES	2,500	1,690	2,220	2,670
100-5318-312-00	MACHINERY & EQUIPMENT	4,250	12,053	5,350	7,400
100-5318-320-00	FOOD & BEVERAGE	1,400	1,937	1,400	2,000
100-5318-322-00	SAFETY & REGULATORY	15,868	29,763	16,545	20,988
100-5318-324-00	CHEMICAL & MEDICAL	4,000	3,917	4,480	9,810
100-5318-326-00	RADIO & COMMUNICATIONS	3,000	1,690	3,000	3,000
100-5318-328-00	JANITORIAL	2,500	2,574	2,800	3,520
100-5318-330-00	UNIFORMS & APPAREL	6,272	6,083	5,912	8,554
100-5318-332-00	MINOR TOOLS & EQUIPMENT	4,588	6,386	4,588	8,450
100-5318-334-00	OFFICE FURNITURE	1,200	596	1,200	1,500
100-5318-335-00	GAS	2,140	6,683	4,710	4,350
100-5318-336-00	DIESEL	4,800	12,069	7,200	10,800
100-5318-337-00	TIRES - TUBES - BATTERIES	1,500	1,785	1,500	1,500
100-5318-399-00	OTHER SUPPLIES	810	502	810	810
TOTAL MATERIALS & SUPPLIES		57,808	92,636	64,675	104,742
MAINTENANCE & REPAIRS					
100-5318-406-00	MOTOR VEHICLES	18,800	27,984	18,800	22,000
100-5318-410-00	BUILDINGS & STRUCTURES	3,871	2,182	2,571	2,571
100-5318-412-00	MACHINERY & EQUIPMENT	2,000	1,536	2,080	2,435
100-5318-422-00	SAFETY & REGULATORY	6,520	7,535	9,750	6,750
100-5318-424-00	CHEMICAL & MEDICAL	5,000	695	5,550	11,635
100-5318-426-00	RADIO & COMMUNICATIONS	750	89	750	1,300
TOTAL MAINTENANCE & REPAIRS		36,941	40,021	39,501	46,691
STAFF DEV & TRAINING					
100-5318-502-00	DUES & SUBSCRIPTIONS	4,122	3,217	4,122	4,247
100-5318-504-00	EDUCATION/TRAINING MATERIA	910	321	750	750
100-5318-506-00	CERTIFICATION & LICENSING	3,281	2,096	3,081	3,281
100-5318-508-00	MTGS-SEMINARS-CONFERENCES	5,000	2,133	3,950	4,000
100-5318-510-00	TRANSPORTATION & LODGING	2,100	3,128	2,950	2,950
TOTAL STAFF DEV & TRAINING		15,413	10,895	14,853	15,228
MISCELLANEOUS					
100-5318-746-00	VOLUNTEER FIREFIGHTER EXPENSE	3,200	432	3,200	3,200
TOTAL MISCELLANEOUS		3,200	432	3,200	3,200

CAPITAL OUTLAY

100-5318-906-00	MOTOR VEHICLES	599,820	599,816	1,200,000	0
100-5318-910-00	BUILDINGS & STRUCTURES	0	26,647	0	0
100-5318-912-00	MACHINERY & EQUIPMENT	20,800	31,145	5,500	73,000
100-5318-922-00	SAFETY & REGULATORY EQUIP	17,000	13,005	0	0
100-5318-953-00	OFFICE FURNITURE	0	0	0	0

TOTAL CAPITAL OUTLAY

637,620	670,613	1,205,500	73,000
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TOTAL FIRE

2,246,623	2,176,437	2,821,394	1,973,365
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LIBRARY

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

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
100-5420-102-00	SALARIES - ADMINISTRATIVE	58,938	59,092	58,938	62,706
100-5420-105-00	SALARIES - PROFESSIONAL	37,577	37,653	37,578	42,148
100-5420-106-00	WAGES - CLERICAL	132,763	130,660	134,759	140,438
100-5420-110-00	WAGES - PART TIME	57,315	45,770	57,316	62,591
100-5420-112-00	OVERTIME	4,120	2,717	4,000	5,000
100-5420-116-00	LONGEVITY	16,330	19,569	16,896	13,137
100-5420-118-00	FICA/MEDICARE	23,489	21,965	23,676	23,801
100-5420-122-00	RETIREMENT	39,117	37,332	38,933	39,139
100-5420-130-00	EMPLOYEE HEALTH INSURANCE	47,269	46,919	49,255	46,767
100-5420-132-00	WORKER'S COMP	905	807	776	849
100-5420-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		417,823	402,484	422,127	436,576

LIBRARY	Full-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		3		X

CONTRACTS & SERVICES					
100-5420-202-00	ADMINISTRATION & OPERATION	0	0	0	0
100-5420-207-00	PRINTING, MKTG & PUBLIC RE	4,500	4,194	4,500	4,500
100-5420-208-00	GROUNDINGS & LANDSCAPING	1,200	250	1,200	1,200
100-5420-210-00	BUILDINGS & STRUCTURES	1,000	2,172	1,000	1,000
100-5420-214-00	RENTS & LEASES	5,000	3,060	5,000	5,000
100-5420-216-00	MAINTENANCE & REPAIRS	22,650	15,321	22,650	22,650
100-5420-218-00	COMPUTER EQUIP & SOFTWARE	4,500	2,720	4,500	6,500
100-5420-222-00	SAFETY & REGULATORY	1,747	1,736	1,747	1,747
100-5420-224-00	CHEMICAL & MEDICAL	85	85	85	85
100-5420-226-00	RADIO & COMMUNICATIONS	8,568	20,711	22,300	22,300
100-5420-240-00	POSTAGE & SHIPPING	4,800	2,559	3,000	3,000
100-5420-299-00	OTHER CONTRACTS & SERVICES	37,114	19,119	37,114	37,114
TOTAL CONTRACTS & SERVICES		91,164	71,927	103,096	105,096

MATERIALS & SUPPLIES

100-5420-302-00	OFFICE	10,166	10,014	10,166	10,166
100-5420-304-00	COMPUTER EQUIP & SOFTWARE	3,500	150	1,590	1,590
100-5420-308-00	GROUNDS & LANDSCAPING	400	383	400	400
100-5420-310-00	BUILDINGS & STRUCTURES	0	635	0	0
100-5420-320-00	FOOD & BEVERAGE	1,260	1,453	1,260	1,350
100-5420-328-00	JANITORIAL	2,500	2,486	2,500	2,500
100-5420-330-00	UNIFORMS & APPAREL	2,000	1,906	500	500
100-5420-334-00	OFFICE FURNITURE	1,169	1,107	0	0
100-5420-399-00	OTHER SUPPLIES	9,000	11,633	9,000	11,000

TOTAL MATERIALS & SUPPLIES

29,995	29,767	25,416	27,506
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MAINTENANCE & REPAIRS

100-5420-410-00	BUILDINGS & STRUCTURES	11,500	4,041	11,500	11,500
100-5420-428-00	JANITORIAL	375	69	375	0

TOTAL MAINTENANCE & REPAIRS

11,875	4,110	11,875	11,500
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STAFF DEV & TRAINING

100-5420-502-00	DUES & SUBSCRIPTIONS	575	300	575	575
100-5420-504-00	EDUCATION/TRAINING MATERIA	0	161	0	0
100-5420-510-00	TRANSPORTATION & LODGING	450	149	450	450

TOTAL STAFF DEV & TRAINING

1,025	610	1,025	1,025
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MISCELLANEOUS

100-5420-721-00	BOOKS & OTHER INVENTORY	22,000	22,376	22,000	22,000
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TOTAL MISCELLANEOUS

22,000	22,376	22,000	22,000
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CAPITAL OUTLAY

100-5420-910-00	BUILDINGS & STRUCTURES	0	0	0	0
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TOTAL CAPITAL OUTLAY

0	0	0	0
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TOTAL LIBRARY

573,882	531,274	585,539	603,703
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PARKS & RECREATION

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

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
100-5422-102-00	SALARIES - ADMINISTRATIVE	0	0	0	76,640
100-5422-104-00	SALARIES - SUPERVISORY	108,610	76,975	110,341	44,052
100-5422-108-00	WAGES - LABOR	189,389	135,365	187,461	205,317
100-5422-110-00	WAGES - PART TIME	28,000	28,471	28,000	28,000
100-5422-112-00	OVERTIME	4,120	7,529	4,000	4,000
100-5422-114-00	CERTIFICATION PAY	5,080	0	0	5,080
100-5422-116-00	LONGEVITY	4,727	4,927	5,133	4,565
100-5422-118-00	INCENTIVE PAY	0	0	0	0
100-5422-120-00	FICA/MEDICARE	26,004	19,357	26,011	26,923
100-5422-122-00	RETIREMENT	43,307	27,800	42,774	44,274
100-5422-130-00	EMPLOYEE HEALTH INSURANCE	71,045	50,767	73,655	83,673
100-5422-132-00	WORKER'S COMP	5,392	4,917	4,564	5,131
100-5422-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		485,674	356,108	481,939	527,655

PARKS & RECREATION	Full-time	Active	Vacant	Budgeted
Parks & Recreation Director	X	1		X
Parks/Cemetery Crew Leader	X	1		X
Parks Worker I	X	2	4	X
Parks Worker II	X	1		X
Lifeguard			7	X

CONTRACTS & SERVICES					
100-5422-205-00	LISD - RECREATION PROGRAM	5,500	5,152	5,500	5,500
100-5422-207-00	PRINTING, MKTG & PUBLIC RE	1,000	65	1,000	1,000
100-5422-208-00	GROUNDS & LANDSCAPING	0	62	0	0
100-5422-210-00	BUILDINGS & STRUCTURES	0	580	0	0
100-5422-214-00	RENTS & LEASES	15,721	148	15,721	500
100-5422-216-00	MAINTENANCE & REPAIRS	250	155	250	250
100-5422-222-00	SAFETY & REGULATORY	0	191	0	0
100-5422-226-00	RADIO & COMMUNICATIONS	2,880	1,764	2,880	2,880
100-5422-228-00	JANITORIAL	0	1,113	0	0
100-5422-230-00	UNIFORMS & APPAREL	3,100	3,689	3,500	4,920
100-5422-299-00	OTHER CONTRACTS & SERVICES	2,000	3,261	2,000	2,000
TOTAL CONTRACTS & SERVICES		30,451	16,180	30,851	17,050

MATERIALS & SUPPLIES

100-5422-302-00	OFFICE	600	897	600	600
100-5422-304-00	COMPUTER & SOFTWARE	0	0	0	1,000
100-5422-306-00	MOTOR VEHICLES	300	313	300	300
100-5422-308-00	GROUNDS & LANDSCAPING	4,200	19,355	7,000	7,000
100-5422-310-00	BUILDINGS & STRUCTURES	8,000	6,532	8,000	8,000
100-5422-312-00	MACHINERY & EQUIPMENT	3,120	44	3,120	3,120
100-5422-322-00	SAFETY & REGULATORY	1,200	1,783	1,200	1,200
100-5422-324-00	CHEMICAL & MEDICAL	26,200	38,038	27,000	40,910
100-5422-326-00	RADIO & COMMUNICATIONS	0	0	0	0
100-5422-328-00	JANITORIAL	5,000	4,353	5,000	5,000
100-5422-330-00	UNIFORMS & APPAREL	1,000	1,025	1,200	1,200
100-5422-332-00	MINOR TOOLS & EQUIPMENT	2,000	3,330	2,000	2,000
100-5422-333-00	MISC ROAD & STREET MATERIA	1,000	0	1,000	100
100-5422-334-00	OFFICE FURNTURE	0	0	0	0
100-5422-335-00	GAS	12,000	18,660	12,500	12,500
100-5422-336-00	DIESEL	656	252	250	250
100-5422-337-00	TIRES - TUBES - BATTERIES	1,800	2,019	1,800	1,800
100-5422-340-00	BASEBALL FIELDS-LIGHTING	1,000	0	1,000	1,000
100-5422-341-00	BASEBALL FIELDS-DIRT	2,000	0	2,000	2,000
100-5422-342-00	BASEBALL FIELDS-FENCING	500	0	500	500
100-5422-344-00	SOCCER FIELDS	0	0	5,000	5,000
100-5422-399-00	OTHER SUPPLIES	2,000	2,310	2,000	2,000

TOTAL MATERIALS & SUPPLIES

72,576	98,911	81,470	95,480
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MAINTENANCE & REPAIRS

100-5422-406-00	MOTOR VEHICLES	3,000	2,158	3,000	3,000
100-5422-408-00	GROUNDS & LANDSCAPING	500	126	500	500
100-5422-410-00	BUILDINGS & STRUCTURES	2,500	1,894	2,500	2,500
100-5422-412-00	MACHINERY & EQUIPMENT	8,120	6,352	8,120	7,000
100-5422-426-00	RADIO & COMMUNICATIONS	0	0	0	0
100-5422-499-00	OTHER MAINTENANCE & REPAIR	1,000	892	1,000	1,000

TOTAL MAINTENANCE & REPAIRS

15,120	11,422	15,120	14,000
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STAFF DEV & TRAINING

100-5422-502-00	DUES & SUBSCRIPTIONS	55	0	55	55
100-5422-504-00	EDUCATION/TRAINING MATERIA	300	0	300	300
100-5422-506-00	CERTIFICATION & LICENSING	564	0	564	600
100-5422-508-00	MTG, SEMINARS, & CONFERENCES	0	0	0	600
100-5422-510-00	TRANSPORTATION & LODGING	0	0	0	900

TOTAL STAFF DEV & TRAINING

919	0	919	2,455
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MISCELLANEOUS

100-5422-770-01	MOVIES IN THE PARK	0	0	3,600	3,600
100-5422-770-02	JULY 4th EVENT	0	0	15,000	20,000

TOTAL CAPITAL OUTLAY

0	0	18,600	23,600
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CAPITAL OUTLAY

100-5422-906-00	MOTOR VEHICLES	0	0	0	53,250
100-5422-910-00	BUILDINGS & STRUCTURES	0	0	0	0
100-5422-912-00	MACHINERY & EQUIPMENT	0	0	15,500	13,615
100-5422-999-00	OTHER CAPITAL OUTLAY	0	0	1,187,000	0

TOTAL CAPITAL OUTLAY

0	0	1,202,500	66,865
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TOTAL PARK & RECREATION

604,740	482,621	1,831,399	747,105
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PLANNING & DEVELOPMENT

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

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
100-5525-102-00	SALARIES - ADMINISTRATIVE	87,555	87,784	87,556	98,500
100-5525-105-00	SALARIES - PROFESSIONAL	164,337	158,853	196,158	197,067
100-5525-106-00	WAGES - CLERICAL	43,148	43,355	43,148	47,109
100-5525-112-00	OVERTIME	618	752	600	630
100-5525-116-00	LONGEVITY	9,861	9,861	10,428	6,530
100-5522-118-00	FICA/MEDICARE	24,116	22,918	26,078	25,741
100-5525-122-00	RETIREMENT	40,635	38,391	42,884	42,330
100-5525-130-00	EMPLOYEE HEALTH INSURANCE	39,324	35,938	41,666	47,197
100-5525-132-00	WORKER'S COMP	713	620	637	684
100-5525-150-00	CAR ALLOWANCE	3,000	3,017	3,000	3,000
100-5525-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		413,307	401,489	452,155	468,788

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

CONTRACTS & SERVICES					
100-5525-203-00	ARCHITECTURAL & ENGINEERING	50,000	114,252	200,000	250,000
100-5525-207-00	PRINTING, MKTG & PUBLIC REL	300	276	600	700
100-5525-214-00	RENTS & LEASES	4,600	287	1,000	1,000
100-5525-216-00	MAINTENANCE & REPAIRS	0	0	0	0
100-5525-218-00	COMPUTER EQUIP & SOFTWARE	4,595	3,677	5,000	8,500
100-5525-224-00	CHEMICAL & MEDICAL	100	85	100	100
100-5525-226-00	RADIO & COMMUNICATIONS	1,600	1,372	1,400	1,700
100-5525-240-00	POSTAGE & SHIPPING	800	1,386	1,200	1,350
100-5525-299-00	OTHER CONTRACTS & SERVICES	0	54	0	0
TOTAL CONTRACTS & SERVICES		61,995	121,389	209,300	263,350

MATERIALS & SUPPLIES					
100-5525-302-00	OFFICE	3,000	4,223	3,000	3,500
100-5525-304-00	COMPUTER EQUIP & SOFTWARE	400	5,608	500	1,500

100-5525-306-00	MOTOR VEHICLES	100	0	100	100
100-5525-334-00	OFFICE FURNITURE	0	540	500	800
100-5525-335-00	GAS	120	41	120	150
100-5525-337-00	TIRES, TUBES & BATTERIES	200	0	200	250
100-5525-399-00	OTHER SUPPLIES	100	16	100	500
TOTAL MATERIALS & SUPPLIES		3,920	10,428	4,520	6,800
MAINTENANCE & REPAIRS					
100-5525-406-00	MOTOR VEHICLES	250	0	250	250
TOTAL MAINTENANCE & REPAIRS		250	0	250	250
STAFF DEV & TRAINING					
100-5525-502-00	DUES & SUBSCRIPTIONS	1,800	1,996	2,300	2,500
100-5525-504-00	EDUCATION/TRAINING MATERIAL	100	0	300	300
100-5525-506-00	CERTIFICATION & LICENSING	510	0	510	525
100-5525-508-00	MTGS, SEMINARS & CONF	3,700	1,636	4,000	4,500
100-5525-510-00	TRANSPORTATION & LODGING	300	98	2,000	3,000
TOTAL STAFF DEV & TRAINING		6,410	3,730	9,110	10,825
CAPITAL OUTLAY					
100-5525-904-00	COMPUTER EQUIP & SOFTWARE	16,045	14,480	0	0
TOTAL CAPITAL OUTLAY		16,045	14,480	0	0
TOTAL PLANNING & DEVELOPMENT		501,927	551,516	675,335	750,013

BUILDING INSPECTION & CODE ENFORCEMENT

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

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
100-5526-104-00	SALARIES - SUPERVISORY	72,279	75,104	72,000	104,832
100-5526-108-00	WAGES - LABOR	116,439	41,862	121,971	260,391
100-5526-110-00	WAGES - PART TIME	0	0	0	10,920
100-5526-116-00	LONGEVITY	5,610	6,735	710	250
100-5526-120-00	FICA/MEDICARE	15,114	9,448	15,168	23,493
100-5526-122-00	RETIREMENT	25,170	15,428	24,944	38,634
100-5526-130-00	EMPLOYEE HEALTH INSURANCE	23,255	11,271	24,187	36,983
100-5526-132-00	WORKER'S COMP	921	800	786	1,325
100-5526-150-00	CAR ALLOWANCE	3,240	621	3,600	5,400
100-5526-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		262,028	161,269	263,366	482,228

BLDG INSP/CODE ENF	Full-time	Active	Vacant	Budgeted
Building Official	X	1		X
Assistant Building Official	X		1	X
Reg. Sanitarian/Code Enf	X	1		X
Senior Code Enforcement	X	1	1	X
Permit Technician		1		X

CONTRACTS & SERVICES					
100-5526-202-00	ADMINISTRATION & OPERATION	0	0	300	300
100-5526-204-00	LEGAL	1,200	468	1,000	1,000
100-5526-206-00	INSURANCE	0	0	0	0
100-5526-207-00	PRINTING, MKTG & PUBLIC RE	1,000	426	1,000	1,000
100-5526-214-00	RENTS & LEASES	275	185	300	300
100-5526-218-00	COMPUTER EQUIP & SOFTWARE	2,022	2,000	3,000	3,000
100-5526-226-00	RADIO & COMMUNICATIONS	3,750	3,071	3,500	3,500
100-5526-240-00	POSTAGE & SHIPPING	750	563	1,000	1,500
100-5526-299-00	OTHER CONTRACTS & SERVICES	200,835	229,974	300,000	492,595
TOTAL CONTRACTS & SERVICES		209,832	236,687	310,100	503,195

MATERIALS & SUPPLIES					
100-5526-302-00	OFFICE	3,000	1,796	3,000	3,000
100-5526-304-00	COMPUTER EQUIP & SOFTWARE	500	6	1,000	1,000
100-5526-306-00	MOTOR VEHICLES	300	0	300	300

100-5526-330-00	UNIFORMS & APPAREL	150	39	150	700
100-5526-324-00	OFFICE FURNITURE	0	233		0
100-5526-335-00	GAS	1,500	1,444	1,500	1,500
100-5526-337-00	TIRES - TUBES - BATTERIES	400	0	400	400
100-5526-399-00	OTHER SUPPLIES	200	276	200	200
TOTAL MATERIALS & SUPPLIES		6,050	3,794	6,550	7,100
MAINTENANCE & REPAIRS					
100-5526-406-00	MOTOR VEHICLES	500	81	500	500
TOTAL MAINTENANCE & REPAIRS		500	81	500	500
STAFF DEV & TRAINING					
100-5526-502-00	DUES & SUBSCRIPTIONS	300	78	300	1,300
100-5526-504-00	EDUCATION/TRAINING MATERIA	1,000	1,479	1,000	2,500
100-5526-506-00	CERTIFICATION & LICENSING	500	200	500	2,500
100-5526-508-00	MTGS-SEMINARS-CONFERENCES	1,500	0	1,500	1,500
100-5526-510-00	TRANSPORTATION & LODGING	600	23	600	600
TOTAL STAFF DEV & TRAINING		3,900	1,780	3,900	8,400
CAPITAL OUTLAY					
100-5526-906-00	MOTOR VEHICLES	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
TOTAL BLDG & INSPECTION & ENFORCEMENT		482,310	403,611	584,416	1,001,423

PUBLIC WORKS

**100-GENERAL FUND
PUBLIC WORKS
PUBLIC WORKS**

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
100-5630-102-00	SALARIES - ADMINISTRATIVE	41,112	41,220	41,112	44,895
100-5630-106-00	WAGES - CLERICAL	46,447	40,141	46,447	37,128
100-5630-116-00	LONGEVITY	6,242	9,616	6,323	1,904
100-5630-120-00	FICA/MEDICARE	7,176	6,975	7,182	6,122
100-5630-122-00	RETIREMENT	11,950	11,520	11,810	10,067
100-5630-130-00	EMPLOYEE HEALTH INSURANCE	11,600	9,564	12,049	13,611
100-5630-132-00	WORKER'S COMP	1,131	1,046	963	1,054
100-5630-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		125,658	120,082	125,886	114,781

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

CONTRACTS & SERVICES					
100-5630-210-00	BUILDINGS & STRUCTURES	500	475	500	500
100-5630-214-00	RENTS & LEASES	1,638	522	1,638	1,638
100-5630-216-00	MAINTENANCE & REPAIRS	0	0	0	0
100-5630-226-00	RADIO & COMMUNICATIONS	2,853	854	2,853	1,000
100-5630-230-00	UNIFORMS & APPAREL	200	0	200	200
100-5630-240-00	POSTAGE & SHIPPING	300	149	300	300
100-5630-299-00	OTHER CONTRACTS & SERVICES	100	423	700	700
TOTAL CONTRACTS & SERVICES		5,591	2,423	6,191	4,338

MATERIALS & SUPPLIES					
100-5630-302-00	OFFICE	900	2,373	900	2,000
100-5630-304-00	COMPUTER EQUIP & SOFTWARE	500	0	500	500
100-5630-306-00	MOTOR VEHICLES	240	0	240	240
100-5630-310-00	BUILDINGS & STRUCTURES	1,000	2,115	1,000	1,000
100-5630-324-00	CHEMICAL & MEDICAL	240	0	240	100
100-5630-328-00	JANITORIAL	360	135	360	360
100-5630-332-00	MINOR TOOLS & EQUIPMENT	500	60	500	500
100-5630-335-00	GAS	1,200	1,481	1,400	1,400
100-5630-337-00	TIRES - TUBES - BATTERIES	300	0	300	300
100-5630-399-00	OTHER SUPPLIES	100	15	100	100

TOTAL MATERIALS & SUPPLIES		5,340	6,179	5,540	6,500
MAINTENANCE & REPAIRS					
100-5630-406-00	MOTOR VEHICLES	750	46	750	750
TOTAL MAINTENANCE & REPAIRS		750	46	750	750
STAFF DEV & TRAINING					
100-5630-502-00	DUES & SUBSCRIPTIONS	500	0	500	500
100-5630-504-00	EDUCATION/TRAINING MATERIA	1,500	0	1,500	1,500
100-5630-506-00	CERTIFICATION & LICENSING	500	0	500	500
100-5630-508-00	MTGS-SEMINARS-CONFERENCES	0	0	0	0
100-5630-510-00	TRANSPORTATION & LODGING	600	0	600	800
TOTAL STAFF DEV & TRAINING		3,100	0	3,100	3,300
CAPITAL OUTLAY					
100-5630-903-00	ENGINEERING DESIGN	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
TOTAL PUBLIC WORKS		140,439	128,730	141,467	129,669

GARAGE MAINTENANCE

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

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
100-5631-104-00	SALARIES - SUPERVISORY	47,154	47,204	47,154	50,814
100-5631-108-00	WAGES - LABOR	106,777	111,235	113,935	121,961
100-5631-112-00	OVERTIME	309	578	300	315
100-5631-116-00	LONGEVITY	13,500	13,500	13,690	9,310
100-5631-120-00	FICA/MEDICARE	12,832	12,723	13,394	13,323
100-5631-122-00	RETIREMENT	21,370	21,822	22,025	21,909
100-5631-130-00	EMPLOYEE HEALTH INSURANCE	31,648	31,038	32,869	37,311
100-5631-132-00	WORKER'S COMP	4,275	3,941	3,824	4,162
100-5631-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		237,865	242,041	247,191	259,105

GARAGE MAINTENANCE	Full-time	Active	Vacant	Budgeted
Lead Mechanic	X	1		X
Maintenance Worker II	X	2		X
Mechanic Assistant	X	1		X

CONTRACTS & SERVICES					
100-5631-214-00	RENTS & LEASES	0	145	150	150
100-5631-216-00	MAINTENANCE & REPAIRS	5,930	5,002	5,930	5,930
100-5631-222-00	SAFETY & REGULATORY	0	0	0	0
100-5631-224-00	CHEMICAL & MEDICAL	640	152	640	640
100-5631-226-00	RADIO & COMMUNICATIONS	2,000	1,862	2,000	2,000
100-5631-228-00	JANITORIAL	700	511	700	700
100-5631-230-00	UNIFORMS & APPAREL	1,500	2,207	1,500	2,000
100-5631-299-00	OTHER CONTRACTS & SERVICES	2,000	1,371	2,000	2,000
TOTAL CONTRACTS & SERVICES		12,770	11,250	12,920	13,420

MATERIALS & SUPPLIES					
100-5631-302-00	OFFICE	75	117	75	150
100-5631-306-00	MOTOR VEHICLES	1,500	1,589	1,500	1,500
100-5631-310-00	BUILDINGS & STRUCTURES	1,000	105	1,000	1,000
100-5631-312-00	MACHINERY & EQUIPMENT	100	2,796	100	100
100-5631-324-00	CHEMICAL & MEDICAL	400	165	400	400
100-5631-328-00	JANITORIAL	140	14	140	140

100-5631-330-00	UNIFORMS & APPAREL	100	0	100	100
100-5631-332-00	MINOR TOOLS & EQUIPMENT	8,000	2,778	8,000	8,000
100-5631-335-00	GAS	2,000	3,383	2,500	2,500
100-5631-336-00	DIESEL	150	281	550	550
100-5631-337-00	TIRES - TUBES - BATTERIES	640	0	640	1,000
100-5631-399-00	OTHER SUPPLIES	1,500	1,472	1,500	1,500
TOTAL MATERIALS & SUPPLIES		15,605	12,700	16,505	16,940
MAINTENANCE & REPAIRS					
100-5631-406-00	MOTOR VEHICLES	1,200	1,460	2,000	2,000
100-5631-410-00	BUILDINGS & STRUCTURES	500	390	500	500
100-5631-412-00	MACHINERY & EQUIPMENT	720	1,266	720	1,000
100-5631-432-00	MINOR TOOLS & EQUIPMENT	2,000	0	2,000	2,000
100-5631-499-00	OTHER MAINTENANCE & REPAIR	2,000	0	2,000	2,000
TOTAL MAINTENANCE & REPAIRS		6,420	3,116	7,220	7,500
CAPITAL OUTLAY					
100-5631-906-00	MOTOR VEHICLES	0	0	0	0
100-5631-912-00	MACHINERY & EQUIPMENT	8,500	0	0	0
TOTAL CAPITAL OUTLAY		8,500	0	0	0
TOTAL GARAGE MAINTENANCE		281,160	269,107	283,836	296,965

CEMETERY

**100-GENERAL FUND
PUBLIC WORKS
CEMETERY**

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET	
PERSONNEL SERVICES					
100-5632-104-00	SALARIES - SUPERVISORY	0	0	0	0
100-5632-116-00	LONGEVITY	0	0	0	0
100-5632-120-00	FICA/MEDICARE	0	0	0	0
100-5632-122-00	RETIREMENT	0	0	0	0
100-5632-130-00	EMPLOYEE HEALTH INSURANCE	0	0	0	0
100-5632-132-00	WORKER'S COMP	0	0	0	0
100-5632-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		0	0	0	0
CONTRACTS & SERVICES					
100-5632-204-00	LEGAL	750	936	1,000	1,000
100-5632-208-00	GROUNDS & LANDSCAPING	57,000	45,429	63,284	31,156
100-5632-299-00	OTHER CONTRACTS & SERVICES	11,000	5,008	23,000	72,698
TOTAL CONTRACTS & SERVICES		68,750	51,373	87,284	104,854
MATERIALS & SUPPLIES					
100-5632-350-00	STREETS & ROW	4,000	4,216	4,000	4000
100-5632-380-00	BULK MATERIALS	0	0	0	0
TOTAL MATERIALS & SUPPLIES		4,000	4,216	4,000	4,000
MAINTENANCE & REPAIRS					
100-5632-408-00	GROUNDS & LANDSCAPING	250	95	250	250
100-5632-410-00	BUILDINGS & STRUCTURES	3,500	0	3,500	3500
100-5632-499-00	OTHER MAINTENANCE & REPAIR	1,000	1,617	1,000	1000
TOTAL MAINTENANCE & REPAIRS		4,750	1,712	4,750	4,750
CAPITAL OUTLAY					
100-5632-910-00	BUILDINGS & STRUCTURES	0	0	0	0
100-5632-999-00	OTHER CAPITAL OUTLAY	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
TOTAL CEMETERY		77,500	57,301	96,034	113,604

STREET & DRAINAGE

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

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
100-5633-104-00	SALARIES - SUPERVISORY	31,414	32,091	31,414	34,307
100-5633-108-00	WAGES - LABOR	346,602	300,277	345,826	375,823
100-5633-112-00	OVERTIME	7,725	4,907	7,500	7,875
100-5633-114-00	CERTIFICATION PAY	6,000	3,728	6,000	6,000
100-5633-116-00	LONGEVITY	21,198	20,998	18,812	20,604
100-5633-120-00	FICA/MEDICARE	31,590	26,984	31,331	32,501
100-5633-122-00	RETIREMENT	52,608	45,756	51,522	53,446
100-5633-130-00	EMPLOYEE HEALTH INSURANCE	91,151	78,631	94,501	107,345
100-5633-132-00	WORKER'S COMP	17,587	16,251	14,844	16,753
100-5633-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		605,875	529,623	601,750	654,654

STREETS & ROW	Full-time	Active	Vacant	Budgeted
Sanitation/Street Supervisor	X	1		X
Heavy Equipment Operator-Street	X	2	1	X
Heavy Equipment Operator-S/D	X	1		X
Street Worker	X	6	1	X

CONTRACTS & SERVICES					
100-5633-214-00	RENTS & LEASES	12,061	147	7,600	600
100-5633-216-00	MAINTENANCE & REPAIRS	2,400	288	2,400	2,400
100-5633-222-00	SAFETY & REGULATORY	0	1,295	900	900
100-5633-224-00	CHEMICAL & MEDICAL	250	0	250	250
100-5633-226-00	RADIO & COMMUNICATIONS	2,200	1,862	2,200	2,200
100-5633-230-00	UNIFORMS & APPAREL	4,800	5,610	5,200	7,000
100-5633-244-00	UTILITIES	5,000	4,757	5,000	8,500
100-5633-252-00	LICENS/REGISTR/PERMITS	100	0	100	100
100-5633-253-00	FUEL TANK TESTING	675	460	675	675
100-5633-254-00	FUEL TANK INSURANCE	3,000	2,017	3,000	3,000
100-5633-256-00	SWEEP ACROSS TEXAS EXPENSE	50,000	49,956	52,000	52,000
100-5633-299-00	OTHER CONTRACTS & SERVICES	3,000	3,839	3,000	3,000
TOTAL CONTRACTS & SERVICES		83,486	70,231	82,325	80,625

MATERIALS & SUPPLIES

100-5633-302-00	OFFICE	250	730	250	1,000
100-5633-306-00	MOTOR VEHICLES	2,000	2,160	2,000	2,000
100-5633-310-00	BUILDINGS & STRUCTURES	750	1,070	750	750
100-5633-312-00	MACHINERY & EQUIPMENT	4,000	976	4,000	4,000
100-5633-322-00	SAFETY & REGULATORY	19,000	22,941	24,000	24,000
100-5633-324-00	CHEMICAL & MEDICAL	2,500	327	2,500	2,500
100-5633-330-00	UNIFORMS & APPAREL	0	0	400	600
100-5633-332-00	MINOR TOOLS & EQUIPMENT	4,000	3,170	4,000	4,000
100-5633-335-00	GAS	11,000	17,757	12,000	12,000
100-5633-336-00	DIESEL	14,000	18,802	14,000	14,000
100-5633-337-00	TIRES - TUBES - BATTERIES	7,000	5,030	7,000	7,000
100-5633-399-00	OTHER SUPPLIES	1,500	1,674	1,500	3,000

TOTAL MATERIALS & SUPPLIES

66,000	74,637	72,400	74,850
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MAINTENANCE & REPAIRS

100-5633-406-00	MOTOR VEHICLES	8,000	7,120	8,000	8,000
100-5633-410-00	BUILDINGS & STRUCTURES	0	794	500	1,000
100-5633-412-00	MACHINERY & EQUIPMENT	15,000	13,496	15,000	15,000
100-5633-426-00	RADIO & COMMUNICATIONS	300	0	300	300
100-5633-433-00	STREETS, MAINT, RESURFACIN	60,000	42,130	60,000	65,000
100-5633-435-00	STREETS, ROW, DRAINAGE	0	0	40,000	40,000

TOTAL MAINTENANCE & REPAIRS

83,300	63,540	123,800	129,300
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STAFF DEV & TRAINING

100-5633-504-00	EDUCATION/TRAINING MATERIA	400	0	400	400
100-5633-506-00	CERTIFICATION & LICENSING	0	0	0	0
100-5633-510-00	TRANSPORTATION & LODGING	200	0	200	200

TOTAL STAFF DEV & TRAINING

600	0	600	600
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CAPITAL OUTLAY

100-5633-903-00	ARCHITECTUAL & ENGINEERING	6,000	7,600	756,000	10,000
100-5633-906-00	MOTOR VEHICLES	0	0	0	0
100-5633-911-00	CONSTR/PROJECT IMPROVEMEN	440,000	54,899	605,038	650,000
100-5633-912-00	MACHINERY & EQUIPMENT	0	0	122,581	65,400
100-5633-935-00	SIDEWALKS	20,000	420	350,000	20,000

TOTAL CAPITAL OUTLAY

466,000	62,919	1,833,619	745,400
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TOTAL STREETS & ROW

1,305,261	800,950	2,714,494	1,685,429
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NON-DEPARTMENTAL

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

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
100-5799-156-00	EMPLOYEE TURNOVER ALLOWANCE	-31,800	0	-75,300	-184,220
100-5799-157-00	Market Adjustment - Salaries & Wages	0	0	0	100,000
100-5799-206-00	INSURANCE	0	0	0	3,917
TOTAL PERSONNEL SERVICES		-31,800	0	-75,300	-80,303
CONTRACTS & SERVICES					
100-5799-204-01	LEGAL - GENERAL COUNSEL	100,000	113,620	135,000	135,000
100-5799-204-02	LEGAL - SPECIAL COUNSEL	15,000	12,130	12,000	15,000
100-5799-206-00	INSURANCE	100,000	113,967	117,400	125,620
100-5799-214-00	RENTS & LEASES	700	0	700	0
100-5799-228-00	JANITORIAL	41,500	41,469	41,500	42,000
TOTAL CONTRACTS & SERVICES		257,200	281,186	306,600	317,620
OPERATING TRANSFERS					
100-5799-837-00	TRNSF TO RADIO SYSTEM MAIN	65,000	65,459	65,000	65000
TOTAL OPERATING TRANSFERS		65,000	65,459	65,000	65,000
CAPITAL OUTLAY					
100-5799-910-00	BUILDING & STRUCTURES	0	8,255	0	0
100-5799-995-00	AMERICAN RESCUE PLAN EXPENSES	450,000	0	0	0
TOTAL CAPITAL OUTLAY		450,000	8,255	0	0
TOTAL NON-DEPARTMENTAL		740,400	354,900	296,300	302,317

DEBT SERVICE

**300 - DEBT SERVICE FUND
DEBT SERVICE
SUMMARY**

	2021-22	2021-22	2022-23	2023-24
	BUDGET	ACTUAL	BUDGET	ADOPTED BUDGET
REVENUES	1,186,422	1,229,136	1,667,464	1,738,469
EXPENSES	1,186,422	1,290,472	1,667,464	1,654,125
TOTAL - DEBT SVC	0	-61,336	0	84,344

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

		2021-22	2021-22	2022-23	2023-24
REVENUES		BUDGET	ACTUAL	BUDGET	ADOPTED
					BUDGET
PROPERTY TAXES					
300-4100-00	CURRENT PROPERTY TAXES	890,002	934,903	1,371,044	1,312,982
300-4102-00	DELINQUENT PROPERTY TAXES	13,930	11,063	13,930	12,000
300-4104-00	PENALTY & INT ON PROP TAXES	9,000	7,120	9,000	7,200
TOTAL PROPERTY TAXES		912,932	953,086	1,393,974	1,332,182
INTERGOVERNMENTAL					
300-4300-00	COUNTY-ANIMAL CONTROL	11,690	12,484	11,690	24,300
TOTAL INTERGOVERNMENTAL		11,690	12,484	11,690	24,300
INTEREST					
300-4710-00	INTEREST EARNINGS	1,800	3,566	1,800	3,500
TOTAL INTEREST		1,800	3,566	1,800	3,500
OP TRANSFERS & OTHER REVENUE					
300-4901	TRNSF FR GENERAL FUND	0	0	0	0
300-4902	TRNSF FR WATER FUND	0	0	0	0
300-4903	TRNSF FR TRANSPORTATION FUND	0	0	0	0
300-4915-00	TRNSF FR WASTEWATER FUND	160,000	160,000	160,000	246,405
300-4935-00	TRNSF FR LEDC FUND	0	0	0	0
300-4945-00	TRNSF FR DRAINAGE FUND	100,000	100,000	100,000	132,082
300-4950	TRNSF FR HOTEL MOTEL TAX FUND	0	0	0	0
TOTAL OP TRANSFERS & OTHER REVENUE		260,000	260,000	260,000	378,487
TOTAL REVENUES		1,186,422	1,229,136	1,667,464	1,738,469

300 - DEBT SERVICE
DEBT SERVICE
DEBT EXPENSE

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
DEBT SERVICE				
300-5199-850-00 ADMINISTRATION COSTS	800	800	0	0
300-5199-854-00 2022 TAX NOTE	0	4,050	371,582	364,949
300-5199-857-00 2016 GO REFUNDING	686,835	686,835	696,864	691,634
300-5199-877-00 15 TAX & REV CO'S	498,787	598,787	599,018	597,542
TOTAL DEBT SERVICE	1,186,422	1,290,472	1,667,464	1,654,125

ELECTRIC DEPT.

**500 - ELECTRIC UTILITY FUND
ELECTRIC
SUMMARY**

	2021-22	2021-22	2022-23	2023-24
	BUDGET	ACTUAL	BUDGET	ADOPTED BUDGET
REVENUES	<u>12,069,155</u>	<u>12,806,789</u>	<u>13,573,255</u>	<u>13,989,885</u>
EXPENSES				
BILLING	828,255	883,037	922,801	973,982
DISTRIBUTION	1,853,145	1,283,645	2,426,432	2,606,914
NON-DEPARTMENTAL				
(power purchase costs)	<u>9,381,997</u>	<u>9,565,188</u>	<u>9,938,169</u>	<u>10,300,349</u>
TOTAL - ELECTRIC	<u>12,063,397</u>	<u>11,731,870</u>	<u>13,287,402</u>	<u>13,881,245</u>
TOTAL - ELECTRIC	<u><u>5,758</u></u>	<u><u>1,074,919</u></u>	<u><u>285,853</u></u>	<u><u>108,640</u></u>

**500 - ELECTRIC UTILITY
REVENUES**

REVENUES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
FINES & FEES					
500-4482-00	CREDIT CARD FEES FR CUSTOMERS	71,025	115,042	71,025	118,000
TOTAL FINES & FEES		71,025	115,042	71,025	118,000
SERVICES & FEES					
500-4501-00	FUEL SALES	7,227,342	7,392,512	7,464,300	7,650,000
500-4502-00	LOCAL SALES	4,102,435	4,295,804	4,804,500	4,725,385
500-4504-00	SALES - PENALTY	219,423	241,709	250,000	265,000
500-4507-00	TAP FEES	15,500	20,800	20,000	20,000
500-4508-00	CONNECT FEES	28,900	32,483	28,900	33,000
TOTAL SERVICES & FEES		11,593,600	11,983,308	12,567,700	12,693,385
INTEREST					
500-4710-00	INTEREST EARNINGS	1,030	157	1,030	12,000
TOTAL INTEREST		1,030	157	1,030	12,000
MISCELLANEOUS					
500-4800-00	CARES REIMBURSEMENT	0	0	0	0
500-4806-00	SALE OF FIXED ASSETS	500	0	500	500
500-4808-00	INSURANCE REIMBURSEMENT	0	1,007	0	1,000
500-4809-00	EXPENDITURE REIMBURSEMENT	0	77,509	0	15,000
500-4830-00	OTHER MISC REVENUE	3,000	19,491	3,000	15,000
TOTAL MISCELLANEOUS		3,500	98,007	3,500	31,500
OP TRANSFERS & OTHER REVENUES					
500-4904-00	TRNSF FR SERIES 2022 TAX NOTE	0	0	350,000	0
500-4908-00	TRNSF FR RATE MITIGATION	0	174,592	80,000	235,000
500-4923-00	TRNSF FR ELEC DISTR UPGR FD	400,000	435,683	500,000	900,000
TOTAL OP TRANSFERS & OTHER REVENUES		400,000	610,275	930,000	1,135,000
TOTAL REVENUES		12,069,155	12,806,789	13,573,255	13,989,885

**500 - ELECTRIC UTILITY
PUBLIC UTILITY
BILLING**

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
500-5740-102-00	SALARIES - ADMINISTRATIVE	74,989	76,815	74,988	79,803
500-5740-104-00	SALARIES - SUPERVISORY	80,255	85,718	80,340	79,080
500-5740-105-00	SALARIES - PROFESSIONAL	12,703	12,525	12,703	15,332
500-5740-106-00	WAGES - CLERICAL	155,742	136,151	155,738	165,523
500-5740-108-00	WAGES - LABOR	76,724	81,123	76,724	86,166
500-5740-112-00	OVERTIME	2,575	11,275	2,450	10,290
500-5740-116-00	LONGEVITY	15,943	24,572	17,418	11,574
500-5740-120-00	FICA/MEDICARE	32,984	31,611	32,161	32,666
500-5740-122-00	RETIREMENT	54,418	27,189	52,888	53,718
500-5740-130-00	EMPLOYEE HEALTH INSURANCE	69,263	63,787	71,078	80,641
500-5740-132-00	WORKER'S COMP	2,339	2,060	1,993	2,289
500-5740-150-00	CAR ALLOWANCE	0	0	0	0
500-5740-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		577,935	552,825	578,481	617,082

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		3		X
Meter Reader	X		2		X

CONTRACTS & SERVICES

500-5740-204-00	LEGAL	104	0	104	100
500-5740-212-00	FINANCIAL & ACCOUNTING	15,000	11,608	15,000	12,000
500-5740-214-00	RENTS & LEASES	4,000	1,901	3,000	2,000
500-5740-216-00	MAINTENANCE & REPAIRS	2,600	2,824	2,600	3,000
500-5740-218-00	COMPUTER EQUIP & SOFTWARE	45,000	67,171	78,000	70,000
500-5740-222-00	SAFETY & REGULATORY	0	45	0	50
500-5740-224-00	CHEMICAL & MEDICAL	200	85	0	100
500-5740-226-00	RADIO & COMMUNICATIONS	3,800	5,666	3,800	6,000
500-5740-230-00	UNIFORMS & APPAREL	600	453	600	500
500-5740-240-00	POSTAGE & SHIPPING	25,000	21,717	25,000	25,000
500-5740-241-00	BANK SERVICE CHARGES	500	0	500	0
500-5740-299-00	OTHER CONTRACTS & SERVICES	18,000	48,240	76,900	55,000
TOTAL CONTRACTS & SERVICES		114,804	159,710	205,504	173,750

MATERIALS & SUPPLIES

500-5740-302-00	OFFICE	10,566	11,344	10,566	12,000
500-5740-304-00	COMPUTER EQUIP & SOFTWARE	3,000	2,511	3,000	3,000
500-5740-320-00	FOOD & BEVERAGE	150	92	150	150
500-5740-326-00	RADIO & COMMUNICATION	0	0	0	0
500-5740-330-00	UNIFORMS & APPAREL	800	1,034	800	1,200
500-5740-332-00	MINOR TOOLS & EQUIPMENT	200	173	200	200
500-5740-334-00	OFFICE FURNITURE	800	0	800	800
500-5740-335-00	GAS	4,050	6,608	4,050	7,000
500-5740-337-00	TIRES - TUBES - BATTERIES	800	0	800	800
500-5740-399-00	OTHER SUPPLIES	300	592	300	600

TOTAL MATERIALS & SUPPLIES

20,666	22,354	20,666	25,750
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MAINTENANCE & REPAIRS

500-5740-402-00	OFFICE EQUIPMENT	300	0	300	600
500-5740-404-00	COMPUTER EQUIP & SOFTWARE	0	0	0	0
500-5740-406-00	MOTOR VEHICLES	1,000	1,466	1,500	1,500
500-5740-410-00	BUILDINGS & STRUCTURES	1,000	0	1,000	0
500-5740-412-00	MACHINERY & EQUIPMENT	600	311	600	600
500-5740-426-00	RADIO & COMMUNICATIONS	350	0	350	100
500-5740-499-00	OTHER MAINTENANCE & REPAIRS	200	0	200	100

TOTAL MAINTENANCE & REPAIRS

3,450	1,777	3,950	2,900
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STAFF DEV & TRAINING

500-5740-502-00	DUES & SUBSCRIPTIONS	0	300	0	300
500-5740-508-00	MTGS-SEMINARS-CONFERENCES	3,000	250	3,000	3,000
500-5740-510-00	TRANSPORTATION & LODGING	400	0	1,200	1,200

TOTAL STAFF DEV & TRAINING

3,400	550	4,200	4,500
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MISCELLANEOUS

500-5740-740-00	CREDIT CARD FEES	75,000	145,821	110,000	150,000
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TOTAL MISCELLANEOUS

75,000	145,821	110,000	150,000
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CAPITAL OUTLAY

500-5740-904-00	COMPUTER EQUIP & SOFTWARE	33,000	0	0	0
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TOTAL CAPITAL OUTLAY

33,000	0	0	0
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TOTAL BILLING

828,255	883,037	922,801	973,982
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**500 - ELECTRIC UTILITY
PUBLIC UTILITY
DISTRIBUTION**

EXPENDITURES		2021-22	2021-22	2022-23	2023-24
		BUDGET	ACTUAL	BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES					
500-5745-104-00	SALARIES - SUPERVISORY	177,959	184,250	177,979	191,039
500-5745-105-00	SALARIES - PROFESSIONAL	0	0	0	10,400
500-5745-106-00	WAGES - CLERICAL	35,971	36,061	35,971	39,268
500-5745-108-00	WAGES - LABOR	432,080	347,787	431,856	466,205
500-5745-112-00	OVERTIME	16,480	21,035	16,000	16,800
500-5745-116-00	LONGEVITY	14,083	14,455	15,546	15,670
500-5745-120-00	FICA/MEDICARE	51,758	45,622	51,817	53,944
500-5745-122-00	RETIREMENT	87,324	39,303	85,211	88,709
500-5745-130-00	EMPLOYEE HEALTH INSURANCE	82,462	70,599	84,501	95,861
500-5745-132-00	WORKER'S COMP	12,649	10,950	10,775	12,202
500-5745-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		910,766	770,062	909,656	990,098

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

CONTRACTS & SERVICES					
500-5745-207-00	PRINTING, MKTG & PUBLIC RE	400	0	400	400
500-5745-214-00	RENTS & LEASES	40,999	1,800	25,000	25,000
500-5745-216-00	MAINTENANCE & REPAIRS	300	0	500	1,000
500-5745-222-00	SAFETY & REGULATORY	3,000	1,334	4,000	5,000
500-5745-226-00	RADIO & COMMUNICATIONS	4,860	5,571	4,860	6,000
500-5745-240-00	POSTAGE & SHIPPING	300	1	300	300
500-5745-244-00	UTILITIES	3,000	2,171	3,000	3,000
500-5745-299-00	OTHER CONTRACTS & SERVICES	165,000	159,326	295,000	295,000
TOTAL CONTRACTS & SERVICES		217,859	170,202	333,060	335,700

MATERIALS & SUPPLIES					
500-5745-302-00	OFFICE	300	606	300	600

500-5745-304-00	COMPUTER EQUIP & SOFTWARE	300	1,830	300	300
500-5745-306-00	MOTOR VEHICLES	0	1,244	500	750
500-5745-322-00	SAFETY & REGULATORY	4,000	2,052	5,000	5,000
500-5745-324-00	CHEMICAL & MEDICAL	5,600	2,193	5,600	5,600
500-5745-326-00	RADIO & COMMUNICATIONS	200	0	200	200
500-5745-328-00	JANITORIAL	750	316	750	750
500-5745-330-00	UNIFORMS & APPAREL	7,710	6,507	7,710	7,710
500-5745-332-00	MINOR TOOLS & EQUIPMENT	5,000	4,322	5,000	5,000
500-5745-334-00	OFFICE FURNITURE	250	15	250	400
500-5745-335-00	GAS	5,504	8,809	7,000	7,000
500-5745-336-00	DIESEL	8,000	11,343	9,000	9,000
500-5745-337-00	TIRES - TUBES - BATTERIES	3,500	2,790	3,500	5,000
500-5745-380-00	BULK MATERIALS	1,000	2,110	1,200	1,200
500-5745-399-00	OTHER SUPPLIES	5,500	6,202	5,500	7,000
TOTAL MATERIALS & SUPPLIES		47,614	50,337	51,810	55,510
MAINTENANCE & REPAIRS					
500-5745-406-00	MOTOR VEHICLES	2,500	1,819	2,500	3,500
500-5745-410-00	BUILDINGS & STRUCTURES	250	9	250	250
500-5745-412-00	MACHINERY & EQUIPMENT	15,000	21,842	15,000	17,500
500-5745-426-00	RADIO & COMMUNICATIONS	100	0	100	100
500-5745-451-00	METERS & BOXES	50,000	35,643	55,000	65,000
500-5745-453-00	TRANSFORMERS	20,000	19,016	30,000	35,000
500-5745-455-00	DISTRIBUTION & SERVICE LINES	80,000	113,274	95,000	110,000
500-5745-456-00	STREET LIGHTS	25,000	27,763	30,000	35,000
TOTAL MAINTENANCE & REPAIRS		192,850	219,366	227,850	266,350
STAFF DEV & TRAINING					
500-5745-508-00	MTGS-SEMINARS-CONFERENCES	8,756	7,661	8,756	8,756
500-5745-510-00	TRANSPORTATION & LODGING	300	0	300	500
TOTAL STAFF DEV & TRAINING		9,056	7,661	9,056	9,256
CAPITAL OUTLAY					
500-5745-903-00	ENGINEERING & DESIGN	0	8,891	0	0
500-5745-906-00	MOTOR VEHICLES	0	0	350,000	0
500-5745-910-00	BUILDINGS & STRUCTURES	150,000	0	0	0
500-5745-911-00	CONSTR/PROJECT IMPROVEMENT	300,000	-8,891	500,000	900,000
500-5745-912-00	MACHINERY & EQUIPMENT	0	0	0	0
500-5745-927-00	TRANSFORMERS	25,000	66,017	45,000	50,000
TOTAL CAPITAL OUTLAY		475,000	66,017	895,000	950,000
TOTAL DISTRIBUTION		1,853,145	1,283,645	2,426,432	2,606,914

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

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
CONTRACTS & SERVICES					
500-5799-206-00	INSURANCE	22,100	25,666	22,100	26,800
500-5799-222-00	SAFETY & REGULATORY	0	0	0	0
500-5799-298-00	WHOLESALE POWER PURCH	7,264,300	7,493,896	7,464,300	7,751,801
500-5799-299-00	OTHER CONTRACTS & SERVICES	0		0	
TOTAL CONTRACT & SERVICES		7,286,400	7,519,563	7,486,400	7,778,601
OPERATING TRANSFERS					
500-5799-800-00	TRANSF TO GENERAL FUND	2,009,111	2,009,111	2,300,555	2,370,555
500-5799-849-00	TRNSF OUT-OVERHEAD COSTS	15,337	18,268	16,569	16,569
TOTAL OPERATING TRANSFERS		2,024,448	2,027,379	2,317,124	2,387,124
DEBT SERVICE					
500-5799-854-00	2022 TAX NOTE	0	0	63,490	63,469
500-5799-879-00	SIB LOAN	71,149	18,246	71,155	71,155
TOTAL DEBT SERVICE		71,149	18,246	134,645	134,624
TOTAL NON-DEPARTMENTAL		9,381,997	9,565,188	9,938,169	10,300,349

WATER DEPT.

**520 - WATER UTILITY FUND
WATER
SUMMARY**

	2021-22	2021-22	2022-23	2023-24
	BUDGET	ACTUAL	BUDGET	ADOPTED BUDGET
REVENUES	5,744,622	4,227,757	4,934,269	5,754,837
EXPENSES				
DISTRIBUTION	2,931,935	1,903,476	2,289,258	2,823,851
TREATMENT	989,296	956,129	933,575	960,020
NON-DEPARTMENTAL	1,661,719	875,884	1,694,869	1,694,430
TOTAL - WATER	5,582,950	3,735,489	4,917,702	5,478,301
TOTAL - WATER	161,672	492,268	16,567	276,536

**520 - WATER UTILITY
WATER UTILITY
REVENUES**

REVENUES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
INTERGOVERNMENTAL				
520-4355-00 GRANT FUNDING	60,000	0	0	350,000
TOTAL INTEREST	60,000	0	0	350,000
SERVICES & FEES				
520-4502-00 SALES	3,757,535	3,766,876	4,000,682	4,400,750
520-4507-00 TAP FEES	18,500	27,038	20,500	29,000
520-4508-00 CONNECT FEES	16,600	2,675	16,600	20,600
TOTAL SERVICES & FEES	3,792,635	3,796,589	4,037,782	4,450,350
INTEREST				
520-4710-00 INTEREST EARNINGS	1,200	117	1,200	9,200
TOTAL INTEREST	1,200	117	1,200	9,200
MISCELLANEOUS				
520-4805-00 OTHER SOURCES	0	0	0	0
520-4806-00 SALE OF FIXED ASSETS	2,500	0	2,500	2,500
520-4830-00 OTHER MISC REVENUE	157,500	264	112,000	112,000
TOTAL MISCELLANEOUS	160,000	264	114,500	114,500
OP TRANSFERS & OTHER REVENUE				
520-4903-00 TRNSF FR ARP GRANT FUND	1,300,000	0	350,000	400,000
520-4915-00 TRNSF FR WASTEWATER FUND	430,787	430,787	430,787	430,787
TOTAL OP TRANSFERS & OTHER REVENUE	1,730,787	430,787	780,787	830,787
TOTAL REVENUES	5,744,622	4,227,757	4,934,269	5,754,837

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

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
520-5750-102-00	SALARIES - ADMINISTRATIVE	41,478	42,190	41,478	44,523
520-5750-104-00	SALARIES - SUPERVISORY	77,501	45,532	77,533	38,953
520-5750-105-00	SALARIES - PROFESSIONAL	12,941	4,639	12,959	14,691
520-5750-106-00	WAGES - CLERICAL	8,797	8,780	8,797	9,607
520-5750-108-00	WAGES - LABOR	126,829	117,361	123,674	179,480
520-5750-112-00	OVERTIME	5,305	5,701	5,150	5,408
520-5750-116-00	LONGEVITY	8,705	8,175	8,808	6,588
520-5750-120-00	FICA/MEDICARE	21,600	17,258	21,298	21,826
520-5750-122-00	RETIREMENT	35,972	-4,876	35,023	35,892
520-5750-130-00	EMPLOYEE HEALTH INSURANCE	51,585	36,962	52,459	59,563
520-5750-132-00	WORKER'S COMP	3,731	3,416	3,105	2,058
520-5750-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		394,444	285,136	390,284	418,589

WATER DEPARTMENT	Full-time	Active	Vacant	Budgeted
Water/WW Supervisor	X	1		X
Water/WW Leader	X	1		X
Water/WW System Operator	X	2	1	X
Heavy Equipment Operator	X	1		X

CONTRACTS & SERVICES

520-5750-207-00	PRINTING, MKTG & PUBLIC REL	500	0	500	500
520-5750-212-00	FINANCIAL & ACCOUNTING	3,300	3,327	3,300	73,300
520-5750-214-00	RENTS & LEASES	7,948	159	17,650	17,650
520-5750-222-00	SAFETY & REGULATORY	5,500	1,605	5,500	5,500
520-5750-224-00	CHEMICAL & MEDICAL	300	0	300	300
520-5750-226-00	RADIO & COMMUNICATIONS	2,200	1,134	2,200	2,200
520-5750-240-00	POSTAGE & SHIPPING	100	0	100	100
520-5750-244-00	UTILITIES	0	858	700	700
520-5750-290-00	GBRA - LULING PIPELINE O&M	230,305	182,817	262,512	247,140
520-5750-292-00	GBRA - LUL CAP RECOVERY CHG	60,820	149,032	60,803	40,856
520-5750-296-00	GBRA - LUL WTR PLANT O&M	747,130	554,655	816,666	635,731
520-5750-297-00	GBRA - CARRIZO PROJECT '20	128,738	401,284	447,193	408,856
520-5750-297-01	GBRA - CARRIZO A/F	0	0		
520-5750-299-00	OTHER CONTRACTS & SERVICES	0	52,343	16,500	78,500
TOTAL CONTRACTS & SERVICES		1,186,841	1,347,214	1,633,924	1,511,333

MATERIALS & SUPPLIES

520-5750-302-00	OFFICE	1,000	1,264	1,000	1,500
520-5750-310-00	BUILDING & STRUCTURES	600	634	600	600
520-5750-312-00	MACHINERY & EQUIPMENT	2,000	101	2,000	2,000
520-5750-322-00	SAFETY & REGULATORY	2,700	2,338	2,700	2,700
520-5750-324-00	CHEMICAL & MEDICAL	300	105	300	300
520-5750-328-00	JANITORIAL	700	201	700	700
520-5750-330-00	UNIFORMS & APPAREL	4,000	3,923	4,400	5,000
520-5750-332-00	MINOR TOOLS & EQUIPMENT	2,900	1,825	2,900	5,000
520-5750-335-00	GAS	14,500	25,870	14,500	14,500
520-5750-336-00	DIESEL	5,350	5,536	5,350	6,000
520-5750-337-00	TIRES - TUBES - BATTERIES	1,200	1,527	1,200	1,200
520-5750-380-00	BULK MATERIALS	6,800	12,832	8,800	10,000

TOTAL MATERIALS & SUPPLIES

42,050	56,156	44,450	49,500
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MAINTENANCE & REPAIRS

520-5750-406-00	MOTOR VEHICLES	2,500	4,658	3,500	3,500
520-5750-410-00	BUILDINGS & STRUCTURES	1,000	1,536	1,000	1,000
520-5750-412-00	MACHINERY & EQUIPMENT	3,500	11,502	7,500	7,500
520-5750-426-00	RADIO & COMMUNICATIONS	500	0	500	500
520-5750-480-00	SERVICE LINES	13,000	13,587	13,000	26,000
520-5750-482-00	MAINS	14,000	19,019	14,000	15,000
520-5750-484-00	WATER METERS & BOXES	70,000	155,934	70,000	350,000
520-5750-490-00	HYDRANTS & VALVES	7,000	5,462	7,000	7,000

TOTAL MAINTENANCE & REPAIRS

111,500	211,698	116,500	410,500
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STAFF DEV & TRAINING

520-5750-502-00	DUES & SUBSCRIPTIONS	600	0	600	600
520-5750-506-00	CERTIFICATION & LICENSING	1,100	830	1,100	1,100
520-5750-508-00	MTGS-SEMINARS-CONFERENCES	2,400	2,442	2,400	2,400

TOTAL STAFF DEV & TRAINING

4,100	3,272	4,100	4,100
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CAPITAL OUTLAY

520-5750-903-00	ARCHITECTUAL & ENGINEERING	0	0	0	59,829
520-5750-910-00	BUILDINGS & STRUCTURES	0	0	100,000	20,000
520-5750-912-00	MACHINERY & EQUIPMENT	750,000	0	0	0
520-5750-960-00	WATER MAINS & LINES	443,000	0	0	0
520-5750-964-00	WATER TOWER REPAIR	0	0	0	350,000

TOTAL CAPITAL OUTLAY

1,193,000	0	100,000	429,829
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TOTAL WATER DISTRIBUTION

2,931,935	1,903,476	2,289,258	2,823,851
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**520 - WATER UTILITY
PUBLIC UTILITY
WATER TREATMENT**

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
CONTRACTS & SERVICES				
520-5755-200-00 GBRA - TREATMENT PLANT O&M	989,296	956,129	933,575	960,020
TOTAL CONTRACT & SERVICES	989,296	956,129	933,575	960,020
TOTAL WATER TREATMENT	989,296	956,129	933,575	960,020

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

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
CONTRACTS & SERVICES				
520-5799-206-00 INSURANCE	20,747	20,544	20,747	21,203
520-5799-298-00 14 GBRA CONTR REV BONDS	407,158	453,630	447,200	449,416
TOTAL CONTRACTS & SERVICES	427,905	474,174	467,947	470,619
OPERATING TRANSFERS				
520-5799-800-00 TRANSF TO GENERAL FUND	300,896	92,782	290,590	290,590
520-5799-849-00 TRNSF OUT-OVERHEAD COSTS	5,837	6,766	6,079	6,079
TOTAL OPERATING TRANSFERS	306,733	99,548	296,669	296,669
DEBT SERVICE				
520-5799-857-00 2016 GO REFUNDING	200,159	43,511	203,081	201,557
520-5799-877-00 15 TAX & REV CO'S	644,249	237,449	644,496	642,909
520-5799-879-00 SIB LOAN	82,673	21,202	82,676	82,676
TOTAL DEBT SERVICE	927,081	302,162	930,253	927,142
TOTAL NON-DEPARTMENTAL	1,661,719	875,884	1,694,869	1,694,430

WASTEWATER DEPT.

540 - WASTEWATER UTILITY FUND

**WASTEWATER
SUMMARY**

	2021-22	2021-22	2022-23	2023-24
	BUDGET	ACTUAL	BUDGET	ADOPTED
				BUDGET
REVENUES	3,034,591	2,655,201	4,363,300	3,525,587
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EXPENSES				
COLLECTION	450,563	568,359	1,739,975	700,775
TREATMENT	1,393,158	866,241	733,846	804,554
NON-DEPARTMENTAL	1,141,399	1,033,688	1,723,684	1,807,558
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TOTAL - WASTEWATER	2,985,120	2,468,288	4,197,505	3,312,887
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TOTAL - WASTEWATER	49,471	186,913	165,795	212,700
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**540 - WASTEWATER UTILITY
WASTEWATER
REVENUES**

		2021-22	2021-22	2022-23	2023-24
REVENUES		BUDGET	ACTUAL	BUDGET	ADOPTED
					BUDGET
SERVICES & FEES					
540-4502-00	SALES	2,517,791	2,623,311	2,870,500	3,301,287
540-4507-00	TAP FEES	12,500	11,575	10,500	12,000
TOTAL SERVICES & FEES		2,530,291	2,634,886	2,881,000	3,313,287
INTEREST					
540-4710-00	INTEREST EARNINGS	1,800	20,315	1,800	31,800
TOTAL INTEREST		1,800	20,315	1,800	31,800
MISCELLANEOUS					
540-4804-00	TRNSFR FROM SERIES 2022	0	0	1,300,000	0
540-4806-00	SALE OF FIXED ASSETS	2,500	0	500	500
540-4830-00	OTHER MISC REVENUE	500,000	0	180,000	180,000
TOTAL MISCELLANEOUS		502,500	0	1,480,500	180,500
TOTAL REVENUES		3,034,591	2,655,201	4,363,300	3,525,587

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

EXPENDITURES		2021-22	2021-22	2022-23	2023-24
		BUDGET	ACTUAL	BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES					
540-5760-102-00	SALARIES - ADMINISTRATIVE	24,813	25,120	24,814	26,788
540-5760-104-00	SALARIES - SUPERVISORY	31,121	39,073	31,133	33,999
540-5760-105-00	SALARIES - PROFESSIONAL	8,218	1,856	8,231	9,204
540-5760-106-00	WAGES - CLERICAL	3,518	3,512	3,519	3,843
540-5760-108-00	WAGES - LABOR	127,494	144,086	128,341	156,132
540-5760-112-00	OVERTIME	3,090	8,404	3,000	3,150
540-5760-116-00	LONGEVITY	5,793	5,793	6,343	4,612
540-5760-120-00	FICA/MEDICARE	15,634	17,111	15,712	17,337
540-5760-122-00	RETIREMENT	26,036	21,630	25,837	28,510
540-5760-130-00	EMPLOYEE HEALTH INSURANCE	39,578	43,330	40,981	46,609
540-5760-132-00	WORKER'S COMP	3,956	3,506	3,389	4,089
540-5760-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		289,251	313,421	291,300	334,273

WASTEWATER DEPARTMENT	Full-time	Part-time	Active	Vacant	Budgeted
Water/WW System Operator	X		1	2	X
Heavy Equipment Operator	X		1		X

CONTRACTS & SERVICES					
540-5760-212-00	FINANCIAL & ACCOUNTING	3,300	3,327	3,300	3,600
540-5760-214-00	RENTS & LEASES	32,637	11,799	16,700	20,000
540-5760-224-00	CHEMICAL & MEDICAL	255	85	255	255
540-5760-226-00	RADIO & COMMUNICATIONS	1,000	684	1,000	1,000
540-5760-244-00	UTILITIES	13,000	21,496	16,000	16,000
TOTAL CONTRACTS & SERVICES		50,192	37,392	37,255	40,855

MATERIALS & SUPPLIES					
540-5760-302-00	OFFICE	500	658	500	500
540-5760-310-00	BUILDINGS & STRUCTURES	500	0	500	500
540-5760-312-00	MACHINERY & EQUIPMENT	0	0	0	0
540-5760-322-00	SAFETY & REGULATORY	1,000	224	1,000	1,000
540-5760-324-00	CHEMICAL & MEDICAL	120	7	120	120
540-5760-328-00	JANITORIAL	1,000	195	1,000	1,000

540-5760-330-00	UNIFORMS & APPAREL	3,200	4,077	4,100	4,500
540-5760-332-00	MINOR TOOLS & EQUIPMENT	1,500	2,065	1,500	2,000
540-5760-335-00	GAS	2,400	671	2,400	2,400
540-5760-336-00	DIESEL	250	151	250	250
540-5760-337-00	TIRES - TUBES - BATTERIES	2,200	2,883	2,200	2,200
540-5760-380-00	BULK MATERIALS	15,000	6,752	15,000	15,000
TOTAL MATERIALS & SUPPLIES		27,670	17,683	28,570	29,470
MAINTENANCE & REPAIRS					
540-5760-406-00	MOTOR VEHICLES	4,000	2,721	4,000	4,000
540-5760-412-00	MACHINERY & EQUIPMENT	11,000	15,551	11,000	11,000
540-5760-480-00	SERVICE LINES	7,000	7,255	7,000	7,000
540-5760-482-00	MAINS	6,000	6,968	6,000	8,000
540-5760-484-00	LIFT STATIONS & METERS	47,500	115,730	47,500	60,000
540-5760-486-00	MANHOLES	3,000	1,335	3,000	3,000
TOTAL MAINTENANCE & REPAIRS		78,500	149,560	78,500	93,000
STAFF DEV & TRAINING					
540-5760-502-00	DUES & SUBSCRIPTIONS	350	0	350	350
540-5760-506-00	CERTIFICATION & LICENSING	2,000	1,179	2,000	2,000
540-5760-508-00	MTGS-SEMINARS-CONFERENCES	2,000	415	2,000	2,000
TOTAL STAFF DEV & TRAINING		4,350	1,594	4,350	4,350
CAPITAL OUTLAY					
540-5760-903-00	ENGINEERING & DESIGN	0	48,709	0	123,827
540-5760-904-00	COMPUTER EQUIP & SOFTWARE	600	0	0	5,000
540-5760-906-00	MOTOR VEHICLES	0	0	0	0
540-5760-911-00	CONSTRUCTION/PROJECT IMP	0	0	1,300,000	60,000
540-5760-912-00	MACHINERY & EQUIPMENT	0	0	0	10,000
TOTAL CAPITAL OUTLAY		600	48,709	1,300,000	198,827
TOTAL WASTEWATER COLLECTION		450,563	568,359	1,739,975	700,775

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

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
CONTRACTS & SERVICES				
540-5765-200-00 GBRA - TREATMENT PLANT O&M	1,393,158	866,241	733,846	804,554
TOTAL CONTRACTS & SERVICES	1,393,158	866,241	733,846	804,554
TOTAL WASTEWATER TREATMENT	1,393,158	866,241	733,846	804,554

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

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
CONTRACTS & SERVICES				
540-5799-206-00 INSURANCE	4,800	13,398	4,800	5,360
TOTAL CONTRACTS & SERVICES	4,800	13,398	4,800	5,360
OPERATING TRANSFERS				
540-5799-800-00 TRNSF TO GENERAL FUND	379,757	379,757	752,586	752,586
540-5799-802-00 TRANSF TO I&S DEBT SVC FUND	160,000	160,000	160,000	246,405
540-5799-822-00 TRANSF TO WATER FUND	430,787	430,787	430,787	430,787
540-5799-849-00 TRNSF OUT-OVERHEAD COSTS	2,352	2,706	2,352	2,352
TOTAL OPERATING TRANSFERS	972,896	973,250	1,345,725	1,432,130
DEBT SERVICE				
540-5799-854-00 2022 TAX NOTE	0	0	208,985	206,276
540-5799-857-00 2016 GO REFUNDING	30,744	6,682	31,193	30,949
540-5799-877-00 15 TAX & REV CO'S	55,852	20,585	55,874	55,736
540-5799-879-00 SIB LOAN	77,107	19,773	77,107	77,107
TOTAL DEBT SERVICE	163,703	47,040	373,159	370,068
TOTAL NON-DEPARTMENTAL	1,141,399	1,033,688	1,723,684	1,807,558

SOLID WASTE DEPT.

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

	2021-22	2021-22	2022-23	2023-24
	BUDGET	ACTUAL	BUDGET	ADOPTED BUDGET
REVENUES	2,063,450	1,944,946	2,154,685	2,191,685
EXPENSES				
HAND COLLECTION	955,869	945,716	961,630	1,034,337
BIN COLLECTION	464,865	560,708	484,796	586,086
RECYCLING	84,192	73,590	85,897	118,706
LAND-FILL	700	0	25,700	700
NON-DEPARTMENTAL	321,512	323,033	323,230	331,199
TOTAL - SOLID WASTE	1,827,138	1,903,047	1,881,253	2,071,028
TOTAL - SOLID WASTE	236,312	41,899	273,432	120,657

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

REVENUES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
SERVICES & FEES				
560-4506-00 SERVICES & CHARGES	50,750	57,164	56,300	56,300
560-4509-00 RECYCLE COLLECTIONS	55,400	38,147	45,360	45,360
560-4515-00 BIN COLLECTIONS	1,950,500	1,811,212	2,048,025	2,048,025
TOTAL SERVICES & FEES	2,056,650	1,906,523	2,149,685	2,149,685
INTEREST				
560-4710-00 INTEREST EARNINGS	1,800	7,940	1,500	11500
TOTAL INTEREST	1,800	7,940	1,500	11,500
MISCELLANEOUS				
560-4806-00 SALE OF FIXED ASSETS	1,500	0	0	0
560-4819-00 CTR DONATION	0	27,000	0	27,000
560-4831-00 RECYCLABLES INCOME	3,500	3,483	3,500	3,500
TOTAL MISCELLANEOUS	5,000	30,483	3,500	30,500
TOTAL REVENUES	2,063,450	1,944,946	2,154,685	2,191,685

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

EXPENDITURES		2021-22	2021-22	2022-23	2023-24
		BUDGET	ACTUAL	BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES					
560-5770-102-00	SALARIES - ADMINISTRATIVE	14,691	14,850	14,691	15,889
560-5770-104-00	SALARIES - SUPERVISORY	12,930	14,227	12,935	14,127
560-5770-105-00	SALARIES - PROFESSIONAL	2,208	928	2,211	2,523
560-5770-106-00	WAGES - CLERICAL	1,759	1,756	1,759	1,921
560-5770-108-00	WAGES - LABOR	60,545	50,099	60,909	64,287
560-5770-116-00	LONGEVITY	2,467	2,467	2,056	934
560-5770-120-00	FICA/MEDICARE	7,249	6,024	7,234	7,266
560-5770-122-00	RETIREMENT	12,309	-10,850	11,896	11,948
560-5770-130-00	EMPLOYEE HEALTH INSURANCE	19,542	15,345	20,023	22,730
560-5770-132-00	WORKER'S COMP	3,460	3,174	2,941	3,192
560-5770-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		137,160	98,020	136,655	144,817

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

CONTRACTS & SERVICES					
560-5770-202-00	ADMINISTRATION & OPERATION	800,000	826,295	803,880	867,610
560-5770-207-00	PRINTING, MKTG & PUBLIC RE	0	336	336	336
560-5770-212-00	FINANCIAL & ACCOUNTING	1,774	1,792	1,774	1,774
560-5770-224-00	CHEMICAL & MEDICAL	500	85	500	500
560-5770-230-00	UNIFORMS & APPAREL	1,500	1,067	1,500	2,200
TOTAL CONTRACTS & SERVICES		803,774	829,575	807,990	872,420

MATERIALS & SUPPLIES					
560-5770-306-00	MOTOR VEHICLES	1,200	712	1,200	1,200
560-5770-322-00	SAFETY & REGULATORY	550	965	800	1,000
560-5770-324-00	CHEMICAL & MEDICAL	100	0	100	100
560-5770-332-00	MINOR TOOLS & EQUIPMENT	500	55	500	500
560-5770-335-00	GAS	1,700	5,724	4,500	4,500
560-5770-336-00	DIESEL	4,000	2,250	3,000	3,000
560-5770-337-00	TIRES - TUBES - BATTERIES	2,285	677	2,285	2,200
560-5770-399-00	OTHER SUPPLIES	100	322	100	100
TOTAL MATERIALS & SUPPLIES		10,435	10,705	12,485	12,600

MAINTENANCE & REPAIRS

560-5770-406-00	MOTOR VEHICLES	0	1,025	0	0
560-5770-412-00	MACHINERY & EQUIPMENT	4,500	6,391	4,500	4,500

TOTAL MAINTENANCE & REPAIRS

4,500	7,416	4,500	4,500
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CAPITAL OUTLAY

560-5770-904-00	COMPUTER EQUIP & SOFTWARE	0	0	0	0
560-5770-912-00	MACHINERY & EQUIPMENT	0	0	0	0

TOTAL CAPITAL OUTLAY

0	0	0	0
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TOTAL HAND COLLECTIONS

955,869	945,716	961,630	1,034,337
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**560 - SOLID WASTE UTILITY
PUBLIC UTILITY
BIN COLLECTIONS**

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
560-5772-102-00 SALARIES - ADMINISTRATIVE	9,173	9,136	9,160	9,136	9,977
560-5772-104-00 SALARIES, - SUPERVISORY	19,401	19,455	19,782	19,423	12,475
560-5772-108-00 WAGES - LABOR	50,195	0	131	0	0
560-5772-112-00 OVERTIME	1,221	412	762	400	420
560-5772-116-00 LONGEVITY	1,779	971	971	1,013	605
560-5772-120-00 FICA/MEDICARE	6,271	2,321	2,353	2,293	1,713
560-5772-122-00 RETIREMENT	11,308	3,926	-4,166	3,770	2,816
560-5772-130-00 EMPLOYEE HEALTH INSURANCE	12,565	3,277	3,243	3,344	2,840
560-5772-132-00 WORKER'S COMP	923	899	891	762	670
560-5772-155-00 PAYROLL CONTINGENCY	0	0	0	0	0
TOTAL PERSONNEL SERVICES	112,835	40,397	33,127	40,141	31,516
CONTRACTS & SERVICES					
560-5772-202-00 ADMINISTRATION & OPERATION	411,216	404,373	505,596	424,560	530,875
560-5772-214-00 RENTS & LEASES	6,149	7,245	6,936	7,245	7,245
560-5772-222-00 SAFETY & REGULATORY	11,100	8,400	12,000	8,400	12,000
560-5772-299-00 OTHER CONTRACTS & SERVICES	1,175	4,450	3,049	4,450	4,450
TOTAL CONTRACTS & SERVICES	429,641	424,468	527,581	444,655	554,570
MAINTENANCE & REPAIRS					
560-5772-499-00 OTHER MAINTENANCE & REPAIR	0	0	0	0	0
TOTAL MAINTENANCE & REPAIRS	0	0	0	0	0
TOTAL BIN COLLECTIONS	542,476	464,865	560,708	484,796	586,086

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

EXPENDITURES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES					
560-5774-108-00	WAGES - LABOR	29,394	29,631	29,522	32,236
560-5774-116-00	LONGEVITY	600	600	720	840
560-5774-120-00	FICA/MEDICARE	2,295	2,317	2,314	2,413
560-5774-122-00	RETIREMENT	3,821	-4,095	3,804	3,968
560-5774-130-00	EMPLOYEE HEALTH INSURANCE	8,026	7,878	8,168	9,279
560-5774-132-00	WORKER'S COMP	1,306	1,194	1,119	1,270
560-5774-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		45,442	37,525	45,647	50,006
Recycling					
	Full-time	Part-time	Active	Vacant	Budgeted
Recycling Technician	X		1		X
CONTRACTS & SERVICES					
560-5774-210-00	BUILDINGS & STRUCTURES	1,000	26	1,000	4,000
560-5774-214-00	RENTS & LEASES	6,400	0	6,800	2,000
560-5774-230-00	UNIFORMS & APPAREL	850	892	950	2,000
560-5774-299-00	OTHER CONTRACTS & SERVICES	29,000	31,525	29,000	29,000
TOTAL CONTRACTS & SERVICES		37,250	32,443	37,750	37,000
MATERIALS & SUPPLIES					
560-5774-332-00	SAFETY & REGULATION	0	0	0	1,000
560-5774-335-00	GAS	500	743	500	500
560-5774-399-00	OTHER SUPPLIES	1,000	2,837	1,000	1,000
TOTAL MATERIALS & SUPPLIES		1,500	3,580	1,500	2,500
MAINTENANCE & REPAIRS					
560-5774-406-00	MOTOR VEHICLES	0	42	100	100
560-5774-412-00	MACHINERY & EQUIPMENT	0	0	900	900
TOTAL MAINTENANCE & REPAIRS		0	42	1,000	1,000
CAPITAL OUTLAY					
560-5774-912-00	MACHINERY & EQUIPMENT	0	0	0	28,200
TOTAL CAPITAL OUTLAY		0	0	0	28,200
TOTAL RECYCLING		84,192	73,590	85,897	118,706

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

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
CONTRACTS & SERVICES					
560-5776-299-00 OTHER CONTRACTS & SERVICES	22,710	0	0	25,000	0
TOTAL CONTRACTS & SERVICES	22,710	0	0	25,000	0
MATERIALS & SUPPLIES					
560-5776-399-00 OTHER SUPPLIES	0	700	0	700	700
TOTAL MATERIALS & SUPPLIES	0	700	0	700	700
TOTAL LANDFILL	22,710	700	0	25,700	700

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

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
CONTRACTS & SERVICES					
560-5799-203-00 ARCHITECTUAL & ENGINEERING	9,336	0	0	0	0
560-5799-206-00 INSURANCE	1,848	1,970	3,306	1,970	3,920
TOTAL CONTRACTS & SERVICES	11,184	1,970	3,306	1,970	3,920
OPERATING TRANSFERS					
560-5799-800-00 TRNSF TO GENERAL FUND	235,365	318,374	318,374	320,000	320,000
560-5799-849-00 TRNSF OUT-OVERHEAD COSTS	1,031	1,168	1,353	1,260	7,279
TOTAL OPERATING TRANSFERS	236,396	319,542	319,727	321,260	327,279
TOTAL NON-DEPARTMENTAL	247,580	321,512	323,033	323,230	331,199

EMS

**570 - EMS FUND
EMS
SUMMARY**

	2021-22	2021-22	2022-23	2023-24
	BUDGET	ACTUAL	BUDGET	ADOPTED BUDGET
REVENUES	1,338,482	1,338,153	1,721,200	1,523,200
EXPENSES	1,283,279	1,342,488	1,582,854	2,202,429
TOTAL - EMS	<u>55,203</u>	<u>-4,335</u>	<u>138,346</u>	<u>-679,229</u>

**570 - EMS FUND
EMS
REVENUES**

REVENUES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
INTERGOVERNMENTAL				
570-4302-00 COUNTY - EMS REIMBURSEMENT	0	152,463	0	217,000
570-4333-00 GRANT REIMBURSEMENT	4,000	6,706	0	0
570-4334-00 US HHS STIMULUS GRANT	0	0	420,000	0
TOTAL INTERGOVERNMENTAL	4,000	159,169	420,000	217,000
FINES & FEES				
570-4400-00 EMS FEES & CHARGES	1,330,982	1,176,546	1,300,000	1,300,000
TOTAL FINES & FEES	1,330,982	1,176,546	1,300,000	1,300,000
INTEREST				
570-4710-00 INTEREST EARNINGS	3,500	2,438	1,200	6,200
TOTAL INTEREST	3,500	2,438	1,200	6,200
TOTAL REVENUES	1,338,482	1,338,153	1,721,200	1,523,200

**570 - EMS FUND
EMS
EMS OPERATIONS**

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES				
570-5319-108-00	0	0	0	672,245
570-5319-110-00	0	0	0	27,483
570-5319-112-00	0	0	0	345,900
570-5319-114-00	0	0	0	0
570-5319-116-00	0	0	0	0
570-5319-118-00	0	0	0	0
570-5319-120-00	0	0	0	79,990
570-5319-122-00	0	0	0	128,082
570-5319-130-00	0	0	0	131,035
570-5319-132-00	0	0	0	24,478
570-5319-155-00	0	0	0	0
TOTAL PERSONNEL SERVICES	0	0	0	1,409,213
CONTRACTS & SUPPLIES				
570-5319-202-00	60,000	60,000	60,000	0
570-5319-207-00	0	0	0	430
570-5319-214-00	4,631	4,631	22,023	2,400
570-5319-216-00	0	12,213	0	7,200
570-5319-226-00	3,200	7,599	2,496	14,350
570-5319-240-00	0	0	0	1,000
570-5319-244-00	5,200	6,525	2,214	5,520
570-5319-299-00	1,203,348	1,203,402	1,323,621	53,950
TOTAL CONTRACTS & SERVICES	1,276,379	1,294,370	1,410,354	84,850
MATERIALS & SUPPLIES				
570-5319-302-00		75	0	1960
570-5319-304-00	0	0	0	11,400
570-5316-306-00	0	0	0	4,800
570-5319-310-00	0	0	0	2,250
570-5316-312-00	0	0	0	26,250
570-5316-320-00	0	0	0	1,650
570-5316-322-00	0	0	0	16,600
570-5316-324-00	0	0	0	51,500
570-5319-326-00	0	0	0	23,580
570-5319-328-00	0	0	0	3,300
570-5316-330-00	0	0	0	7,300
570-5316-332-00	0	0	0	9,876

570-5316-334-00	CHEMICAL & MEDICAL	0	0	0	1,400
570-5316-335-00	GAS	0	0	0	5,800
570-5316-336-00	DIESEL	0	0	0	57,600
570-5316-337-00	TIRES - TUBES - BATTERIES	0	0	0	5,000
570-5316-399-00	OTHER SUPPLIES	0	0	0	350
TOTAL MATERIALS & SUPPLIES		0	75	0	230,616
MAINTENANCE & REPAIRS					
570-5319-406-00	MOTOR VEHICLES	5,000	35,678	10,000	24,900
570-5319-410-00	BUILDINGS & STRUCTURES	500	3,117	500	2,600
570-5319-412-00	MACHINERY & EQUIPMENT	0	9,248	0	10,400
570-5319-424-00	CHEMICAL & MEDICAL	0	0	0	4,900
570-5319-426-00	RADIO & COMMUNICATION	0	0	0	950
TOTAL MAINTENANCE & REPAIRS		5,500	48,043	10,500	43,750
STAFF DEV & TRAINING					
570-5319-502-00	DUES & SUBSCRIPTIONS	0	0	1,500	0
570-5316-504-00	EDUCATION/TRAINING MATERIAL	0	0	0	0
570-5316-506-00	CERTIFICATION & LICENSING	0	0	0	0
570-5316-508-00	MTG-SEMINAR-CONFERENCE	0	0	0	0
570-5316-510-00	TRANSPORTATION & LODGING	0	0	0	0
TOTAL STAFF DEV & TRAINING		0	0	1,500	0
MISCELLANEOUS					
570-5319-738-00	GRANT MATCH	1,400	0	7,000	0
TOTAL MISCELLANEOUS		1,400	0	7,000	0
CAPITAL OUTLAY					
570-5319-906-00	MOTOR VEHICLES	0	0	60,000	305,000
570-5316-912-00	MACHINERY & EQUIPMENT	0	0	0	129,000
570-5319-999-00	OTHER CAPITAL OUTLAY	0	0	95,000	0
TOTAL CAPITAL OUTLAY		0	0	155,000	434,000
TOTAL EMS OPERATIONS		1,283,279	1,342,488	1,582,854	2,202,429

AIRPORT

**580 - AIRPORT
AIRPORT
SUMMARY**

	2021-22	2021-22	2022-23	2023-24
	BUDGET	ACTUAL	BUDGET	ADOPTED BUDGET
REVENUES	122,039	108,768	142,039	162,050
EXPENSES	67,839	37,592	89,441	139,143
TOTAL - AIRPORT	54,200	71,176	52,598	22,907

**580 - AIRPORT
AIRPORT
REVENUES**

REVENUES		2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
INTERGOVERNMENTAL					
580-4333-00	GRANT REIMBURSEMENT	30,000	13,321	50,000	50,000
TOTAL INTERGOVERNMENTAL		30,000	13,321	50,000	50,000
FINES & FEES					
580-4443-00	T-HANGAR RENTAL	71,000	65,344	71,000	74,550
580-4445-00	LAND LEASE INCOME	17,939	26,139	17,939	26,000
580-4446-00	AVIATION FUEL CHARGES	2,500	1,050	2,500	2,500
TOTAL FINES & FEES		91,439	92,533	91,439	103,050
INTEREST					
580-4710-00	INTEREST EARNINGS	600	2,914	600	9,000
TOTAL INTEREST		600	2,914	600	9,000
TOTAL REVENUES		122,039	108,768	142,039	162,050

**580 - AIRPORT
AIRPORT
AIRPORT OPERATIONS**

EXPENDITURES	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET
PERSONNEL SERVICES				
580-5780-102-00 SALARIES - ADMINISTRATIVE	4,568	4,580	4,568	4,989
580-5780-104-00 SALARIES - SUPERVISORY	2,856	2,859	2,856	3,119
580-5780-116-00 LONGEVITY	227	227	242	257
580-5780-120-00 FICA/MEDICARE	585	593	586	610
580-5780-122-00 RETIREMENT	975	980	964	1,004
580-5780-130-00 EMPLOYEE HEALTH INSURANCE	805	802	837	950
580-5780-132-00 WORKER'S COMP	240	222	205	231
580-5780-155-00 PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES	10,256	10,263	10,258	11,160
CONTRACTS & SERVICES				
580-5780-206-00 INSURANCE	4,010	4,787	4,010	4,010
580-5780-214-00 RENTS & LEASES	2,100	2,100	2,100	2,100
580-5780-222-00 SAFETY & REGULATORY	1,600	92	1,600	1,600
580-5780-244-00 UTILITIES	3,500	1,809	3,500	3,500
580-5780-252-00 LICENS/REGISTR/PERMITS	50	0	50	50
580-5780-253-00 FUEL TANK TESTING	750	409	750	750
580-5780-254-00 FUEL TANK INSURANCE	1,250	1,250	1,350	1,350
580-5780-299-00 OTHER CONTRACTS & SERVICES	1,200	304	1,200	1,200
TOTAL CONTRACTS & SERVICES	14,460	10,751	14,560	14,560
MAINTENANCE & REPAIRS				
580-5780-410-00 BUILDINGS & STRUCTURES	900	1,296	900	900
580-2780-412-00 MACHINERY & EQUIPMENT	0	1,273	0	0
580-5780-422-00 SAFETY & REGULATORY	851	0	851	851
580-5780-424-00 CHEMICAL & MEDICAL	1,200	0	1,200	0
580-5780-440-00 RUNWAYS & TAXIWAYS	8,172	5,778	8,172	8,172
580-5780-457-00 FUEL TANK / PUMP REPAIRS	2,000	621	2,000	2,000
TOTAL MAINTENANCE & REPAIRS	13,123	8,968	13,123	11,923

STAFF DEV & TRAINING

580-5780-502-00	DUES & SUBSCRIPTIONS	0	0	1,500	1,500
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TOTAL STAFF DEV & TRAINING

0	0	1,500	1,500
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CAPITAL OUTLAY

580-5780-911-00	CONTR/PROJ IMPROVEMENT	30,000	7,610	50,000	100,000
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580-5780-912-00	MACHINERY & EQUIPMENT	0	0	0	
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TOTAL CAPITAL OUTLAY

30,000	7,610	50,000	100,000
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TOTAL AIRPORT OPERATIONS

67,839	37,592	89,441	139,143
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LOCKHART ECONOMIC DEVELOPMENT CORP.

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

	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2023-24 ADOPTED BUDGET	3-YEAR 2025-26-27 BUDGET
REVENUES	1,093,140	1,296,356	1,179,140	1,179,140	1,179,140
EXPENSES	1,092,933	434,125	1,035,381	1,179,140	940,431
TOTAL - LEDC	207	862,231	143,759	0	238,709

800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION

LEDC

LEDC REVENUES

REVENUES		2020-21	2021-22	2021-22	2022-23	2023-24	3-YEAR
		ACTUAL	BUDGET	ACTUAL	BUDGET	ADOPTED BUDGET	2025-26-27 BUDGET
OTHER TAXES							
800-4150-00	SALES TAXES	1,071,619	1,000,000	1,196,385	1,100,000	1,100,000	1,100,000
TOTAL OTHER TAXES		1,071,619	1,000,000	1,196,385	1,100,000	1,100,000	1,100,000
LEASES & RENTS							
800-4601-00	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							
800-4710-00	INTEREST EARNINGS	4,127	20,000	26,760	6,000	6,000	6,000
TOTAL INTEREST		4,127	20,000	26,760	6,000	6,000	6,000
MISCELLANEOUS							
800-4806-00	SALE OF ASSETS	0	0	-6,581	0	0	0
800-4880-00	SHORT TERM LOAN REVENUES	260,058	0	0	0	0	0
800-4881-00	DEBT PROCEEDS	0	0	0	0	0	0
800-4890-00	OTHER MISC REVENUE	0	0	6,667	0	0	0
TOTAL MISCELLANEOUS		260,058	0	86	0	0	0
TOTAL REVENUES		1,408,929	1,093,140	1,296,356	1,179,140	1,179,140	1,179,140

800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION

LEDC

EXPENDITURES		2021-22	2021-22	2022-23	2023-24	3-YEAR
		BUDGET	ACTUAL	BUDGET	ADOPTED BUDGET	2025-26-27 BUDGET
PERSONNEL SERVICES						
800-5199-102-00	SALARIES-ADMINISTRATIVE	122,004	119,071	122,004	125,600	125,600
800-5199-106-00	WAGES-CLERICAL	55,167	32,703	57,750	61,300	61,300
800-5199-112-00	OVERTIME	0	0	0	0	0
800-5199-116-00	LONGEVITY	270	270	390	516	516
800-5199-120-00	FICA/MEDICARE	14,278	12,058	14,011	25,620	25,620
800-5199-122-00	RETIREMENT	23,371	19,908	23,041	27,360	27,360
800-5199-130-00	EMPLOYEE HEALTH INSURANCE	16,222	11,410	16,874	16,980	16,980
800-5199-132-00	WORKER'S COMP	406	370	342	440	440
800-5199-150-00	CAR ALLOWANCE	7,200	5,535	7,200	7,200	7,200
800-5199-155-00	PAYROLL CONTINGENCY	0	0		0	0
TOTAL PERSONNEL SERVICES		238,918	201,325	241,612	265,016	265,016

ECONOMIC DEVELOPMENT	Part-time	Active	Vacant
Economic Development Director			1
Assistant Director - Economic Development			1
Administrative Assistant			

CONTRACTS & SERVICES						
800-5199-204-00	LEGAL	15,000	10,146	17,500	15,000	15,000
800-5199-206-00	INSURANCE	1,500	476	1,500	1,500	1,500
800-5199-207-00	PRINTING, MKTG & PUBLIC RE	10,000	16,428	7,500	7,500	7,500
800-5199-212-00	FINANCIAL & ACCOUNTING	3,500	4,000	8,000	3,500	3,500
800-5199-214-00	RENTS & LEASES	26,000	5,453	28,500	32,000	32,000
800-5199-218-00	COMPUTER EQUIP & SOFTWARE	10,000	5,612	10,000	10,000	10,000
800-5199-226-00	RADIO & COMMUNICATIONS	4,750	3,406	5,000	4,750	4,750
800-5199-240-00	POSTAGE & SHIPPING	100	45	100	100	100
800-5199-244-00	UTILITIES	0	333	0	0	0
800-5199-299-00	OTHER CONTRACTS & SERVICES	55,000	20,998	93,000	57,500	26,500
TOTAL CONTRACTS & SERVICES		125,850	66,897	171,100	131,850	100,850

MATERIALS & SUPPLIES

800-5199-302-00	OFFICE	2,000	1,110	2,000	2,000	2,000
800-5199-303-00	PROMOTIONAL & MKT SUPPLES	1,000	75	1,000	1,000	1,000
800-5199-304-00	COMPUTER EQUIP & SOFTWARE	1,000	660	3,000	1,000	1,000
800-5199-334-00	OFFICE FURNITURE	0	0	0	0	0

TOTAL MATERIALS & SUPPLIES

4,000	1,845	6,000	4,000	4,000
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MAINTENANCE & REPAIRS

800-5199-408-00	GROUNDS & LANDSCAPING	1,200	0	1,200	1,200	1,200
800-5199-410-00	BUILDINGS & STRUCTURES	1,000	0	1,000	1,000	1,000
800-5199-411-00	PROPERTY TAXES	0	0	0	0	0

TOTAL MAINTENANCE & REPAIRS

2,200	0	2,200	2,200	2,200
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STAFF DEV & TRAINING

800-5199-500-00	TRAVEL & TRAINING	15,000	7,957	10,000	10,000	10,000
800-5199-502-00	DUES & SUBSCRIPTIONS	3,500	3,857	3,500	3,500	3,500

TOTAL STAFF DEV & TRAINING

18,500	11,814	13,500	13,500	13,500
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EDC PROJECTS

800-5199-700-00	PROSPECT HOSTING	3,000	4,147	3,000	3,000	3,000
800-5199-702-00	BUSINESS IMPROVEMENT GRANT	50,000	37,724	50,000	50,000	50,000
800-5199-704-00	ECONOMIC DEVELOPMENT	300,000	0	300,000	242,709	250,000
800-5199-704-02	ECO DEV-FASHION GLASS	0	737	0	0	0
800-5199-704-03	ECO DEV-PURE CASTINGS 112 MLK	0	0	0	0	0
800-5199-704-04	ECO DEV-PURE CASTINGS 119 MLK	0	0	0	0	0
800-5199-704-05	ECO DEV-HILL COUNTRY FW	0	0	0	0	0
800-5199-704-06	ECO DEV-SCHLOTSKY'S	0	0	0	0	0
800-5199-704-07	ECO DEV-VISIONARY FIBER TECH	0	0	0	0	0
800-5199-730-00	MISC OTHER EXPENSES	10,000	2,110	10,000	10,000	10,000
800-5199-731-00	WORKFORCE DEVELOPMENT	0	0	0	50,000	0

TOTAL MISCELLANEOUS

363,000	44,718	363,000	355,709	313,000
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OPERATING TRANSFERS

800-5199-800-00	TRNSF TO GEN FUND	55,000	55,000	63,969	67,865	67,865
800-5199-802-00	TRNSF TO I&S DEBT SVC FUND	0	0	0	0	0
800-5199-803-00	TRNSF TO 802 SERIES 2020	0	0	0	0	0

TOTAL OPERATING TRANSFERS

55,000	55,000	63,969	67,865	67,865
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DEBT SERVICE						
800-5199-877-00	FLNB NOTE	28,000	5,173	28,000	28,000	28,000
800-5199-879-00	SOUTHSIDE BANK (PROMOGO)	111,465	8,915	0	0	0
800-5199-880-00	2020 REVENUE BOND PAYMENT	136,000	38,438	136,000	136,000	136,000
TOTAL DEBT SERVICE		275,465	52,526	164,000	164,000	164,000
CAPITAL OUTLAY						
800-5199-903-00	ENGINEERING DESIGN	10,000	0	10,000	10,000	10,000
800-5199-90X-00	E MLK STREET RESURFACING	0	0	0	165,000	0
TOTAL CAPITAL OUTLAY		10,000	0	10,000	175,000	10,000
TOTAL EXPENDITURES		1,092,933	434,125	1,035,381	1,179,140	940,431

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
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CITY OF LOCKHART
INVESTMENT POLICY
for Fiscal Year 2023-24

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**

FINANCIAL POLICY

Adopted 02/01/2022

Revised 09/06/2022

Introduction

The city has an important responsibility to its citizens to carefully account for public funds, to manage its finances wisely, and to plan for the adequate funding of services desired by the public, including the provision and maintenance of public infrastructure systems. In these times of major changes in federal and state policies toward local government the city needs to ensure that it is capable of adequately funding and providing those government services desired by the community. Ultimately, the city's reputation and success will depend on the public's awareness and acceptability of the management and delivery of these services.

These principles are to establish guidelines for the city's overall fiscal planning and management. They are intended to foster and support the continued financial strength and stability of the City of Lockhart. These principles are broad, timeless statements of the financial position the city seeks to attain:

- To deliver quality services in an affordable, efficient, and cost-effective manner while providing full value for each citizen's tax dollar.
- To maintain an adequate financial base to sustain a sufficient level of municipal services, thereby preserving the quality of life in the City of Lockhart.
- To have the ability to withstand local and regional economic fluctuations; to adjust to changes in the service requirements of our community; and to respond to changes in Federal and State priorities and funding as they affect the city's citizens.
- To maintain a high bond credit rating to ensure the city's access to the bond markets and to provide assurance to the city's taxpayers that the city government is well managed and financially sound.

By following these principles, the City can enhance their financial health as well as its image and credibility. To achieve these goals as the City of Lockhart continues to grow and develop, it is important to regularly engage in the process of financial planning including reaffirming and updating these financial principles. Policy changes will be needed as the city continues to grow and become more diverse and complex in the services it provides to its citizens.

Policy 1 Fiscal Planning and Budgeting

Fiscal planning refers to the process of identifying resources and allocating those resources among numerous and complex competing purposes. The primary vehicle for this planning is the preparation, monitoring and analysis of the city's budget. It is increasingly important to incorporate a long-term perspective and to monitor the performance of the programs competing to receive funding.

1.01 The City Manager shall submit to the City Council a proposed annual budget, based on Council's established goals, and shall execute the budget as finally adopted, pursuant to Article 9, Section 9.10 of the City of Lockhart Charter. The city will budget revenues and expenditures on the basis of a fiscal year which begins October 1 and ends on the following September 30. The City

Council shall adopt the budget for the following fiscal year no later the beginning of each fiscal year, or as soon thereafter as practical.

- 1.02 The city will prepare a budget in accordance with Government Finance Officers Association policies and best practices. The proposed budget will contain the following:
 - a) Revenue estimates by major category, by fund;
 - b) Expenditure estimates by program levels and major expenditure category, by fund;
 - c) Debt service, by issue, detailing principal and interest amounts;
 - d) Proposed personnel staffing levels;
 - e) A schedule of capital projects;
 - f) Any additional information, data, or analysis requested of management by the City Council.
- 1.03 The city maintains its financial records in accordance with accounting principles generally accepted in the United States of America known as GAAP. The City's budget is prepared on a modified accrual basis in accordance with GAAP.
- 1.04 The operating budget will be based on the principle that current operating expenditures, including debt service, will be funded with current revenues. Funds will pay the indirect cost charges for services provided by another fund. The budget will not use one-time (non-recurring) sources to fund continuing (recurring) uses, postpone expenditures, or use external borrowing for operational requirements. The budget will incorporate the best available estimates of revenues and expenditures.
- 1.05 A system will be used to facilitate position control. The number of full-time and regular part-time employees on the payroll shall not exceed the total number of positions authorized by the City Council.
- 1.06 Performance management will be utilized in the budget process to insure alignment with Council goals and organization strategic
- 1.07 Ideas for improving the efficiency and effectiveness of the city's programs and the productivity of its employees will be considered during the budget process.
- 1.08 Unspent appropriations for significant capital programs and major projects will be considered forreappropriation in the subsequent fiscal year. Such carryover of appropriation shall be included in the proposed budget.
- 1.10 The city shall establish appropriate management controls to monitor expenditure budgets to ensure they do not exceed authorizations. For operating budgets, this control shall be exercised at the department/fund level. For capital budgets, this control shall be at the administrative level (City Manager).
- 1.11 A quarterly report on the status of the General Fund budget and trends will be prepared and presented to the City Council within 45 days of the end of each quarter.
- 1.14 If a deficit is projected during the course of a fiscal year, the city will take steps to reduce expenditures, increase revenues or, if a deficit is caused by an emergency, consider using

the Unassigned Fund Balances. The City Manager may institute a cessation during the fiscal year on hirings, promotions, transfers, capital equipment purchases, and capital projects. Such action will not be taken arbitrarily or without knowledge of the City Council.

1.15 A policy will be maintained that provides for levels of approval by the City Manager and/or Council. The policy will address the transfer of expenditure authority between funds, transfer of expenditure authority over base amounts, transfer of expenditure authority to and from personnel, contractual, commodities or capital outlay accounts, transfer of expenditure authority between capital projects, and transfer of expenditure authority to or from debt service accounts.

Policy 2 Fund Balance

Fund balance is an important indicator of the city's financial position. Maintaining reserves is considered a prudent management practice. Adequate fund balances are maintained to allow the city to continue providing services to the community in case of unexpected emergencies or requirements and/or economic downturns.

2.01 In an effort to ensure the continuance of sound financial management of public resources, the City of Lockhart's Unassigned Fund Balances will be maintained to provide the city with sufficient working capital and a comfortable margin of safety to address emergencies, sudden loss of revenue or operating needs, and unexpected downturns without borrowing.

This policy establishes the amounts the city will strive to maintain in its General, Electric, Water, Wastewater, and Solid Waste Fund balances, the conditions under which fund balances may be spent, and the method by which fund balances will be restored.

These amounts are expressed as goals, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations for any local government.

2.02 It is the intent of the city to limit use of Unassigned Fund balances to address unanticipated, non-recurring needs or known and planned future obligations. Fund balances shall not normally be applied to recurring annual operating expenditures. Unassigned balances may, however, be used to allow time for the city to restructure its operations in a deliberate manner, but such use will only take place in the context of long-term financial planning.

2.03 The Council shall establish and maintain fund balances as follows:

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

2.04 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.

2.05 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.

2.06 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.
- (4) Technology improvements to enhance productivity or customer service.

2.07 The Chief Financial Officer is authorized to classify available fund balance for specific purposes in accordance with Governmental Accounting Standards Board Statement #54. It is the policy of the city that expenditures for which more than one category of fund balance could be used, that the order of use is: Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

Policy 3 Expenditure Control

Management must ensure compliance with the legally adopted budget. In addition, purchases and expenditures must comply with legal requirements and policies and procedures set forth by the city.

3.01 Expenditures will be controlled by an annual appropriated budget at the department/fund level. The City Council shall establish appropriations through the budget process. The Council may transfer these appropriations as necessary through the budget amendment process. Written procedures will be maintained for administrative approval and processing of certain budget transfers within funds.

3.02 Department heads are responsible for monitoring expenditures to prevent exceeding their total departmental appropriation budget. It is the responsibility of these department heads to immediately notify the city's Finance Department and the City Manager of any circumstances that could result in a departmental appropriation being exceeded.

3.03 The city will maintain a purchasing system that provides needed commodities and services in a timely manner to avoid interruptions in the delivery of services. All purchases shall be made in accordance with the city's purchasing policies, guidelines and procedures and applicable state and federal laws. The city will endeavor to obtain supplies, equipment and services that provide the best value.

3.04 The city will endeavor to make all payments within the established terms.

Policy 4 Revenues and Collections

In order to provide funding for service delivery, the city must have reliable revenue sources. These revenues must be assessed and collected equitably, timely, and efficiently.

4.01 The city's goal is a diversified revenue base.

4.02 The city will strive to maintain a diversified and stable revenue base to shelter it from economic changes or short-term fluctuations by doing the following:

- a) Periodically conducting a cost-of-service study to determine if all allowable fees are being properly calculated and set at an appropriate level.
- b) Establishing new charges and fees as appropriate and as permitted by law.
- c) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees.
- d) Aggressively collecting all revenues, late penalties, and related interest.

4.03 The city shall maintain high collection rates for all revenues by monitoring monthly receivables. The city shall follow aggressive, consistent, yet reasonable approach to collecting revenues to the fullest extent allowed by law for all delinquent taxpayers and others overdue in payments to the city.

- a) The city shall contract for billing and collection services when it makes financial sense to do so.
 - 1) Emergency Medical Transport billing requires a high level of knowledge relating to medical billing; in this case, outsourcing the billing & collection of EMS transport fees is the most prudent thing to do.
 - 2) Property Tax billing & collection requires certification of a tax assessor/collector and significant staff time; contracting this service to Caldwell County Appraisal District makes financial sense.
- b) The city shall contract collection of delinquent receivables when it makes economic sense for the City to do so. The City currently contracts directly for the following delinquent receivables:
 - 1) Court Fines & Warrants
 - 2) Emergency Medical Services
 - 3) Property Taxes- through the contract with Caldwell County Appraisal District Office
- c) Write-off of Uncollectible Receivables (excludes court fines and warrants).
 - 1) Receivables shall be considered for write-offs as follows:
 - i. Undeliverable mail – accounts that remain outstanding for 6 months and all steps have been exhausted.
 - ii. State statute authorizing the release or extinguishment, in whole or in part, of any indebtedness, liability, or obligation, if applicable.
 - iii. Accounts outstanding for 3 years, identified as uncollectible, and all attempts to collect have been taken.
 - iv. The write-off of uncollected accounts is a bookkeeping entry only and does not release the debtor from any debt owed to the City.
 - v. The City shall estimate uncollectible accounts through an allowance for doubtful accounts in

each fund with receivables.

Policy 5 Grants

Many grants require Council's appropriation of funds, either for the original grant or to continue programs after the grant funding has expired. Council should review these grant opportunities prior to determining whether application should be made for these grant funds.

- The city shall apply for only those grants that are consistent with the objectives and high priority needs previously identified by Council. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.
- The city shall attempt to recover all allowable costs – both direct and indirect – associated with the administration and implementation of programs funded through grants. The city may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.
- All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the city's policy objectives. When the potential for expenditures exceeds budgeted expenditures, departments will seek Council approval prior to submission of the grant application. Should time constraints under the grant make this impossible, the department shall obtain written approval to submit the grant application from the City Manager and then, at the earliest feasible time, seek formal Council approval. Council will be informed of any financial obligations that will be incurred by the city. If there is a cash match requirement, the source of funding shall be identified prior to application.
- The city shall terminate grant-funded programs and associated positions when the grant has expired, and funds are no longer available unless alternate funding is identified.

Purpose

To establish and maintain a policy and internal controls that provide reasonable assurance that Federal awards are being managed in compliance with all Federal regulations and with the terms and conditions of the award. The City of Lockhart will follow the Uniform Guidance, the Local Agency Guidelines distributed by the State of Texas Department of Transportation funding, and other specific grant requirements or guidance documents published by the Federal Granting Agency such as the United States Department of Housing and Urban Development (HUD) and the Federal Aviation Administration (FAA) as applicable.

Organizations affected

All departments/divisions receiving awards.

References

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – Title 2 Code of Federal Regulations (2 CFR 200); State and Local guidelines will also apply based on awarding organization.

Title 2 of the Code of Federal Regulations (2 CFR 200). Developed by the Office of Management and Budget (OMB), this guidance established uniform administrative requirements, cost principles, and audit requirements for federal awards. The requirements aim to reduce the risk of fraud, waste, and abuse of federal funds and places a heavy emphasis on written policies and procedures. The focus of these policies and procedures should be to ensure that those in the organization who carry out the objectives of the award understand:

- The federal statutes, regulations, and terms and conditions of the award.
- How to evaluate and properly monitor compliance.
- The steps to take if non-compliance is identified.

For further information, refer to:

<https://www.gpo.gov/fdsys/pkg/CFR-2017-title2-vol1/pdf/CFR-2017-title2-vol1-part200.pdf>

Specific state and local regulations may also apply. These regulations can vary based upon the unique conditions and circumstances of each grant award. City staff should take due care in determining the specific state and local applicable regulations that apply to their respective project and to appropriately document, understand, and comply with the conditions and restrictions within these regulations.

Policy

5.01 General: This policy describes the procedure for the administrative responsibility of awards received as grants. The City, through designated staff and City Officials, solicits and accepts awards from a variety of organizations for funding City programs and projects. Awards frequently require close coordination between different City departments and adherence to strict guidelines and requirements. This policy outlines the procedures and departmental roles and responsibilities to centrally coordinate and track citywide efforts in grant management and administration.

- a) The department that is requesting and/or administering the grant award shall be responsible for maintaining accurate and current information and complying with the general and specific guidelines and requirements of the grant award. This will include:
 - Being knowledgeable of grant award requirements.
 - Ensuring the City complies with said requirements.
 - Providing accurate information to the Finance Department in the preparation of reports and requests for reimbursement of eligible costs.
 - Maintaining the proper written and electronic documentation and financial records consistent with said requirements.
- b) In the event more than one department is involved in requesting or administering a grant award, the department involved will agree upon a designated lead department. The lead department will have overall responsibilities for administering the grant award consistent with this policy.

5.02 Internal Controls: The City of Lockhart will maintain effective internal control over the Federal award providing reasonable assurance that the City is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

- a) The City will take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.

- b) The City will take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive.

5.03 Certification: To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise."

5.04 Advance Payments and Reimbursements: Payment methods must minimize the time elapsing between transfer of funds from the United States Treasury or pass-through entity and the disbursement by the City of Lockhart whether the payment is made by electronic transfer, or issuance or redemption of checks, warrants, or payment by other means.

- a) Advanced payments must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash needs of the City to carry out the purpose of the approved program or project. Any advanced payments must be consolidated to cover anticipated cash needs.
- b) The City shall minimize the time elapsed between receipt of federal aid funds and subsequent payment of incurred costs.

5.05 Allowability of Costs: Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- a) Be necessary and reasonable for the performance of the Federal award.
- b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- c) Be consistent with policies and procedures that apply uniformly to both Federally financed and other activities of the City.
- d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- e) Be determined in accordance with generally accepted accounting principles (GAAP).
- f) Not be included as costs or used to meet cost sharing or matching requirements of any other Federally financed program in either the current or prior period.
- g) Be adequately documented.

5.06 Procurement: When procuring goods and services under a Federal award, the City will follow 2 CFR §200.318 General Procurement Standards through §200.326 Contract Provisions or City of Lockhart purchasing procedures, whichever is more restrictive.

- a) Contracts for more than the simplified acquisition threshold currently set at \$150,000 must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms and provide for such sanctions and penalties as appropriate.
- b) Contracts and sub-grants of amounts in excess of \$150,000 requires that the City will comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act and the Federal Water Pollution Control Act.
- c) The City will monitor procurements to avoid duplicative purchases. The City will continue to enter into inter-entity agreements to realize cost savings for shared goods and services when possible.
- d) The City will verify and document that vendors are not suspended or debarred from doing business with the Federal government.

5.07 Single Audit Act: The City, as a recipient of Federal funds, shall adhere to the Federal regulations outlined in 2 CFR §200.501 as well as all Federal and State statutes and regulations.

5.08 Closure: A project agreement end date will be established in accordance with 2 CFR ost incurred after the project agreement end date are not eligible for federal reimbursement.

5.09 Code of Conduct: The purpose of the Code of Conduct is to ensure the efficient, fair, and professional administration of Federal grant funds in compliance with 2 CFR §200.112, 2 CFR §200.318 and other applicable Federal and State standards, regulations, and laws.

Procedures

The purpose of these procedures is to ensure inter-departmental coordination in the identification of grant opportunities, to ensure consistency in the management of grants the City receives, and oversight in management and compliance with the guidelines and restrictions as required by the grantor.

5.10 Grant Application

- a) Request to Apply – Prior to submitting an application for an award, the department pursuing the grant award shall obtain the required approval signatures.
- b) Legal review – If necessary, the responsible department will review the grant and grant application with the City Attorney to identify any potential legal issues that the City should be aware of.
- c) Submittal of award application – Once approval or direction is received to pursue the award, the department charged with the responsibility for implementing the award will prepare the necessary application paperwork and, if necessary, seek approval of the City Council.

5.11 Grant Award, Obligation and Management

- a) Award review and acceptance - Once the award is received, the responsible department will accept the award only if the grantor's terms and conditions can be satisfactorily met by the City. Administrative and legislative acceptance of an award will be subject to the following limitations:
 - Department directors may approve awards up to and including \$10,000.00 (if within their budget, if not City Manager approval is required).

- City Manager is required for awards between \$10,001.00 up to and including \$50,000.00.
 - City Council approval is required for awards for \$50,001.00 and up.
- b) Reporting – The responsible department will serve as the single point of contact with the grantor and will be responsible for the preparation and submittal of reports to the grantor and for complying with the guidelines and requirements of the award. The responsible department will maintain a detailed project folder that will contain, at a minimum, all official correspondence concerning the award including City memoranda; resolutions or ordinances; award letter; grantor guidelines and restrictions; written communications between the City and the grantor including copies of emails and any other documents necessary for the effective management of the award.
- The Finance department will be the responsible department in preparing the financial information for reimbursements and any reports that are necessary for reimbursement.
- c) Matches – City budget identified - Some awards prescribe a matching requirement in which the City must provide a financial match to qualify for an award. In the event of a required match, the responsible department will work with the Finance department to ensure sufficient budget is identified, and if necessary, to request a budget amendment.
- d) Award Compliance – Issues - Periodically, compliance issues associated with award guidelines and conditions may occur. The department charged with administering the award will be responsible for keeping the City Manager and the Finance Department informed of any award compliance issues and resolution undertaken to address the issue. Resolution will be documented in the City’s grant award files.

**Policy 6
Cost of Service and User Fees**

User fees and charges are payments for voluntarily purchased, publicly provided services that benefit specific individuals. The city relies on user fees and charges to supplement other revenue sources in order to provide public services.

Indirect cost charges will be assessed to reflect the full cost of identified services.

6.01 The city may establish user fees and charges for certain services provided to users receiving a specific benefit.

6.02 On a regular basis, the city will conduct a cost of service study to identify the full cost of providing a service for which fees are charged. The calculation of full cost will include all reasonable and justifiable direct and indirect cost components.

6.03 User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary. Competing policy objectives may result in reduced user fees and charges that recover only a portion of service costs.

**Policy 7
Development Impact Fees**

The Council’s policy is that to the extent reasonable, growth should pay for itself. As such, the

Council has adopted a schedule of development impact fees. Development impact fees are one-time charges assessed against new customers to recover their proportional share of capital costs incurred to provide service capacity for new customers. Appropriate development fees are an important component in the overall strategy for financing capital improvements.

7.01 The city's objectives for development impact fees shall include the following:

- a) Support the reasonable cost of growth.
- b) Consider the impact of growth on existing residents.
- c) Develop cost justified development fees.
- d) Address infrastructure requirements.
- e) Promote economic development.
- f) Provide financial capacity.

7.02 In general, development impact fees must be based on a rational analysis. This analysis will include:

- a) a reasonable assessment of the impacts of growth on the city's capital needs as identified in an infrastructure improvement plan;
- b) a determination that the amount of the fee does not exceed the reasonable cost to provide capacity to accommodate growth;
- c) a separate accounting of funds collected; and
- d) an identification of potential liabilities or offsets to recognize other financial commitments resulting from development.

7.03 The city will monitor the use of impact fee credits and reimbursements and will track, and report liabilities associated with these credits on an annual basis.

7.04 Development impact fees may be assessed for a public purpose such as:

- a) Road
- b) Water
- c) Wastewater

7.05 The city shall conduct a review of its development impact fees on a semi-annual basis to the review committee.

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Policy 8 Capital Asset Accounting and Replacement

An effective capital asset accounting system is important in managing the city's capital asset investment.

9.01 The city will account for and maintain a schedule of individual capital assets. For financial reporting purposes, capital assets recorded in the capital asset accounting system will meet the following criteria:

- a) Have estimated useful lives in excess of one year.
- b) Have values greater than or equal to \$100,000 for building, utility facilities and other

infrastructure systems; or greater than or equal to \$25,000 for all other assets, and
c) Are capable of being identified, tracked, and accounted for.

All items not meeting the above criteria will be recorded as operating expenditures.

9.02 The city will provide replacement funding for certain fleet vehicles, certain computer equipment, and other assets as deemed necessary. Replacement funds or reserves will be determined as part of the annual budget process.

9.03 City departments shall maintain proper procedures and effective internal controls to track and safeguard capital assets, conduct periodic inventory of assets, and maintain assets in working condition.

Policy 9 Leases

Municipalities may enter into lease agreements for assets where substantially all the risks and benefits of ownership are assumed by the City. Accounting for such leases requires adherence to materiality thresholds, proper separation of principal and interest, and the periodic recording of depreciation, if applicable.

Governmental Accounting Standards Board (GASB) Statement 87 redefines the term "lease" to establish a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. GASB Statement 87 supersedes the National Council on Governmental Accounting (NCGA) Statement 5, Accounting and Financial Reporting Principles for Lease Agreements of City and Local Governments. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

Definitions

Lease – GASB Statement 87 defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.

Lease Term – The period during which a lessee has a noncancelable right to use an underlying asset, plus the following periods, if applicable:

1. Periods covered by a lessee's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessee will exercise that option.
2. Periods covered by a lessee's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessee will not exercise that option.
3. Periods covered by a lessor's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessor will exercise that option.
4. Periods covered by a lessor's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessor will not exercise that option.

Short-Term Lease – A lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of

their probability of being exercised.

Bargain Purchase Option - An option giving the lessee the opportunity to purchase the property at substantially below the expected fair value at the date the option may be exercised. It offers a price that seems so favorable at the date of the lease agreement that the option is reasonably certain to be exercised.

Guaranteed Residual Value - A guaranteed amount that the lessee assures the lessor will recover at the end of the lease term. Lessors often insert guaranteed residual value clauses to minimize risk. A guaranteed residual value and bargain purchase option are mutually exclusive; only one of the two can be in the same lease agreement (or neither will be in the lease agreement).

Future Minimum Lease Payments - The payments the lessee is obligated to make, or can be required to make. This amount includes the bargain purchase price or a guaranteed residual value, if applicable.

Executory Costs – Asset “ownership-type costs” such as insurance, taxes, or maintenance expense. If a portion of a lease payment represents executory costs, then this portion of the payment should be excluded when figuring the present value of lease payments.

Present Value – Current worth of future sums of money. For help calculating this, see the Resources below or contact the City Controller's Office, Bureau of Reporting and Review.

Fair Market Value – amount that could be received on the sale of an asset when willing and financially capable buyers and sellers exist and there are no unusual circumstances such as liquidation, shortages, and emergencies.

Policy

Lessee Accounting

All contracts that meet the following criteria shall be reported as a lease. The asset and corresponding liability will be reflected in the financial statements of the City.

1. Contract conveys control of the right to use another entity's nonfinancial asset (land, buildings, vehicles, equipment)
2. For a period of time (one year or greater)
3. In an exchange or exchange-like transaction (a lease would not be considered an exchange-like transaction if the market value of the leased asset is significantly more than the amount paid (i.e. lessee pays \$1))
4. Have a present value of \$5,000 or more over the term of the lease, including any options to renew.

Lessor Accounting

In order to properly account for and disclose leasing activities in financial statements, City leases, where the City is acting as a lessor, shall stipulate that the lessee must annually report all expenses incurred in any leasing agreement. Records shall be maintained for each City-owned asset leased to another party.

All contracts that meet the following criteria shall be reported as a lease. The asset will be reflected in the financial statements of the City and remain on the books.

1. Contract conveys control of the right to use another entity's nonfinancial asset (land, buildings, vehicles, equipment)
2. For a period of time (one year or greater)
3. In an exchange or exchange-like transaction (a lease would not be considered an exchange-like transaction if the market value of the leased asset is significantly more than the amount paid i.e. lessee pays \$1)
4. Have a present value of \$5,000 or more over the term of the lease including any options to renew.

Leases do not include contracts that transfer ownership at the end of the contract or short-term leases. Contracts transferring ownership of the underlying asset are accounted for as a financed purchase by the lessee. The lessee should expense short-term lease payments and the lessor should recognize revenue from the short-term lease payments.

Administrative Procedures

GASB Statement 87 requires the following reporting of leases greater than 12 months (including all possible options to extend):

Lessee Accounting

- As an asset, the lessee will record the value of the lease liability plus any prepayments and initial direct costs that are ancillary to place the asset in use.
- As a liability, the lessee will record the present value of any future lease payments, which includes:
 - Fixed payments
 - Variable payments that are fixed in substance
 - Variable payments based on an index or rate, and any reasonably certain residual guarantees
 - Amounts that are reasonably certain of being required to be paid by the lessee under residual value guarantees
 - The exercise price of a purchase option if it is reasonably certain that the lessee will exercise that option
 - Payments for penalties for terminating the lease, if the lease term reflects the lessee exercising (1) an option to terminate the lease or (2) a fiscal funding or cancellation clause
 - Any lease incentives that reduce the amount a lessee is required to pay for a lease
 - Any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The principal portion of the payment will reduce the lease liability and the interest portion will be recorded as an expense. The City will need to use capital outlay for leases that are greater than a year and over the \$5,000 threshold.

Identifying Interest Rate: The future lease payments should be discounted using the interest rate the lessor charges the lessee, which may be the interest rate implicit in the lease. If the interest rate cannot be readily determined by the lessee, the lessee's estimated incremental borrowing rate (an estimate of the interest rate that would be charged for borrowing the lease payment amounts during the lease term) should be used. The Board determined the preferable rate to use is the rate the lessor charges the lessee, which may be the implicit rate, because the transaction is made at that rate.

Analysis and Conclusion

We will use the interest rate identified in each lease agreement. If an interest rate is not explicitly stated in a lease contract, we will:

- 1. Calculate the implicit interest rate of the fair market value of the leased asset if reasonably obtainable or*
- 2. A rate provided by a lender for a similar asset within a reasonable period.*

The City shall record the value of the leased asset at the present value of future minimum lease payments. The City shall record this in their fixed asset system.

If the lease involves multiple underlying assets, lessees and lessors in certain cases should account for each underlying asset as a separate lease contract. To allocate the contract price to individual components, use contract prices for each component as long as they do not appear to be unreasonable based on professional judgment, or use professional judgement to determine a best estimate if there are no stated prices or if the stated prices appear unreasonable. If determining a best estimate is not practicable, multiple components in a lease contract should be accounted for as a single lease unit.

Lessor Accounting

- The lessor will record the lease receivable, as well as continuing to record the leased asset as such.
- As a deferred inflow, the lessor will record a lease receivable in addition to any cash that is received up front that relates to a future period. Measurement of the lease receivable should include the following, if required by the lease:
 - o Fixed payments
 - o Variable payments that are fixed in substance
 - o Variable payments based on an index or rate, and any reasonably certain residual guarantees
 - o Residual value guarantee payments that are fixed in substance
 - o Any lease incentives payable to the lessee.

Policy 10

Cash Management and Investment

Cash management includes the activities undertaken to ensure maximum cash availability and reasonable investment yield on a government's idle cash, and the cash collection function.

10.01 The city shall maintain and comply with a written Investment Policy that has been approved by the City Council. The Chief Financial Officer, as Chief Investment Officer, or his designee shall

invest all funds of the city according to the approved Investment Policy.

- 10.02 The city will collect, deposit, and disburse all funds on a schedule that insures optimum cash availability for investment.
- 10.03 In order to obtain higher yields from its overall portfolio, the city will consolidate cash balances from various funds for investment purposes and will allocate investment earnings to each participating fund.
- 10.04 Bond funds will be segregated from all other funds for arbitrage and accounting purposes.
- 10.05 The city will project the cash needs of the city to optimize the efficiency of the city's investment and cash management program.
- 10.06 The city will conduct its treasury activities with financial institution(s) based upon written contracts.
- 10.07 Ownership of the city's investment securities will be protected through third party custodial safekeeping.
- 10.08 All city bank accounts shall be reconciled and reviewed monthly.
- 10.09 Investment performance will be measured using standard indices specified in the city's written investment policy. The Chief Financial Officer shall provide the City Council with a quarterly investment report.

Policy 11 Debt Management

The city utilizes long term debt to finance capital projects with long useful lives. Financing capital projects with debt provides for an "intergenerational equity", as the actual users of the capital asset pay for its cost over time, rather than one group of users paying in advance for the costs of the asset.

The purpose of this debt management policy is to provide for the preservation and eventual enhancement of the city's bond ratings, the maintenance of adequate debt service reserves, compliance with debt instrument covenants and provisions, compliance with Internal Revenue Service Regulations, and required disclosures to investors, underwriters, and rating agencies. These policy guidelines will also be used when evaluating the purpose, necessity and condition under which debt will be issued. These policies are meant to supplement the legal framework of public debt laws provided by the Texas Local Government Code, City Charter, federal tax laws and the city's current bond resolutions and covenants.

- 11.01 All projects funded with city general obligation bonds will only be undertaken with voter approval as required through a city bond election.
- 11.02 The overall debt management policy of the city will ensure that financial resources of the

city are adequate in any general economic situation to not preclude the city's ability to pay its debt when due.

11.03 The city will not use long-term debt to fund current operations or smaller projects that can be financed from current revenues or resources; unless smaller projects could benefit from debt funding if they are being combined with a larger project (for one bond sale), or if the city's reserves are yielding a higher return, or if the city is trying to increase the I&S rate due to revenue caps forcing a lower M&O. The city will first attempt to utilize "pay as you go" capital financing and/or the use of operating funds or impact fees where applicable.

11.04 The issuance of utility revenue debt by the city will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.

11.05 The city shall attempt to combine debt issuances in order to minimize issuance costs.

11.06 Whenever the city finds it necessary to issue property tax-supported bonds, the following policy will be adhered to:

- a) Tax supported bonds are bonds for which funds used to make annual debt service expenditures are derived from ad valorem (property) tax revenue of the city.
- b) The target for the maturity of general obligation bonds will typically be between twenty and thirty years. The target for the "average weighted maturities" for general obligation bonds of the city will be twelve and one half (12 ½) years.
- c) Generally, the city will structure general obligation bond issues to create level debt service payments over the life of the issue.
- d) Debt supported by the city's General Fund will not exceed 10% of the annual General Fund revenues.
- e) Reserve funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
- f) Interest earnings on bond fund balances will only be used to pay debt service on the bonds unless otherwise committed for other uses or purposes of the project.
- g) The term of any bond will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.

11.07 Revenue bonds are defined as a bond on which the debt service is payable from the revenue generated from the operation of the project being financed or a category of facilities, from other non-tax sources of the city, or from other designated taxes such as highway user's revenues, excise tax, or special fees or taxes. For any bonds or lease- purchase obligations in which the debt service is paid from revenue generated by the project and/or partially paid from non-property tax sources, that debt service is deemed to be revenue bonds and are excluded from the calculation of the annual debt service limitation. Whenever the city finds it necessary to issue revenue bonds, the following guidelines will be adhered to:

- a) Revenue bonds of the city will be analyzed carefully by the Finance Department for fiscal soundness. Prior to the issuance of utility supported revenue bonds, the Finance Department will ensure the generation of sufficient revenues to meet debt servicerequirements, compliance with existing bond covenants and to protect the bondholders.

- b) Revenue bonds should typically be structured to provide level annual debt service over the life of the issue; unless there is a compelling reason to defer early repayment to allow for a project to be built and revenues generated.
- c) Debt Service Reserve Funds should be provided when required by rating agencies, bond insurers or existing bond covenants.
- d) Interest earnings on the reserve fund balances will be used to pay debt service on the bonds unless otherwise committed for other uses or purposes of the project.
- e) The term of any revenue bond or lease obligation issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.
- f) The target for the term of revenue bonds will typically be between twenty and thirty years. The target for the “average weighted maturities” for revenue bonds of the city will be twelve and one half (12 ½) years.

11.10 Refunding bonds will be measured against a standard of the net present value debt service savings exceeding 5% of the debt service amount of the bonds being refunded, or if savings exceed \$750,000, or for the purposes of modifying restrictive covenants or to existing debt structure to the benefit of the city.

11.11 The investment of bond proceeds shall at all times be in compliance with the city’s Investment Policy, all U.S. IRS arbitrage rebate requirements, and meet all requirements of bond covenants.

11.12 The city will maintain regular contact with rating agencies through telephonic conferences, meetings, or visits on and off-site. The city will secure ratings publicly on bonds issued when economically feasible.

11.13 The city’s Finance Department shall maintain a debt profile for all bonds issued and update the profile on an annual basis. The debt profile shall include specific information regarding the size and type of debt issued, projects financed by the bonds, debt service schedules and other pertinent information related to each specific bond issue.

Policy 12

Utility Enterprise Funds

Government utility enterprises generate revenue to recover the cost of providing electric, water, wastewater, and solid waste services. User charges are established to recover the cost of providing these services.

12.01 Separate funds will be established and maintained to properly account for each utility operation. Utility funds will not be used to subsidize the operations of other non-utility funds. Interfund charges will be assessed for the administrative support of the enterprise activity.

12.02 The city will establish rates and fees at levels that recover the total direct and indirect costs, including operations, capital outlay, unrestricted cash reserve requirements, debt service and debt coverage requirements for electric, water, wastewater, and solid waste services.

12.03 All existing electric, water, wastewater, and sewer rates and charges will be reviewed

periodically to recommend necessary rate adjustments.

12.04 The City of Lockhart's Enterprise Operating Fund working capital will be maintained to provide the city with a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing. The cash reserve balance (working capital) goal for the electric, water, wastewater, and solid waste enterprise operating funds will be at least thirty-three percent (33%) or four (4) months of the actual operating expenditures for the fiscal year.

12.05 Funds in excess of the reserves described in the paragraphs above may be considered to supplement "pay as you go" capital outlay and one-time operating expenditures or may be used to prepay existing city debt. These funds may not be used to establish or support costs that are recurring in nature.

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Policy 13 Risk Management

Risk management has become increasingly important in guarding against economic loss and in ensuring public safety in a time of increasing public liability and litigation. Risk management is involved in the identification, evaluation, and treatment of the city's risk.

15.01 The city shall make diligent efforts to prevent or mitigate the loss of city assets and to reduce the city's exposure to liability through training, safety, risk financing and the transfer of risk when cost effective.

15.02 When cost effective, the city shall manage its exposure to risk through self-insurance or through the purchase of traditional third-party insurance in the following areas: general liability, automobile liability, public officials' errors and omissions, police and fire professional liability, and property loss.

15.03 When cost effective, the city will further control its exposure to risk through the use of "hold harmless" agreements in city contracts and by requiring contractors to carry liability insurance, including errors and omissions coverage for architectural, engineering, and other applicable professional firms.

15.04 Insurance reserves shall be maintained at a level which, together with any purchased insurance, will adequately indemnify the city's assets and its elected officials, officers and directors against loss. A regular study will be conducted for potential liability areas and shall be used as a basis for determining self-insurance reserves based on historical loss data. The city will strive to fully fund actual and estimated liabilities including reserves for incurred-but-not-reported (IBNR) claims.

15.05 The city will identify and disclose material contingent liabilities in the city's Annual Comprehensive Financial Report (ACFR).

15.06 Cost allocations to various funds will be based on an analysis of contributing factors.

Policy 14

Accounting, Auditing and Financial Reporting

Accounting, auditing, and financial reporting form the informational infrastructure for public finance. Internal and external financial reports provide important information to the city's legislative body, management, citizens, investors, and creditors.

16.01 The city will comply with accounting principles generally accepted in the United States (GAAP), as well as Generally Accepted Auditing Standards (GAAS) and Generally Accepted Governmental Auditing Standards (GAGAS) in its accounting and financial reporting, as contained in the following publications:

- a) Codification of Governmental Accounting and Financial Reporting Standards, issued by the Governmental Accounting Standard Board (GASB) as well as earlier standard setting boards.
- b) Pronouncements of the Financial Accounting Standards Board, (FASB) issued prior to December 1, 1989
- c) Governmental Accounting, Auditing, and Financial Reporting (GAAFR), issued by the Government Finance Officers Association (GFOA) of the United States and Canada.
- d) Audits of State and Local Governmental Units, an industry audit guide published by the American Institute of Certified Public Accounts (AICPA) and any applicable Statements of Position (SOPs) and Statements of Auditing Standards (SASs) issued by the AICPA.
- e) Government Auditing Standards (also know as the Yellow Book), issued by the Controller General of the United States.
- f) Circular A-133, issued by the U.S. Office of Management and Budget (OMB).

16.02 Monthly financial reports will be made available to all departments summarizing financial activity and comparing actual revenues and expenditures with budgeted amounts.

16.03 A system of internal accounting controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets, the proper recording of financial transactions of the city, and compliance with applicable laws and regulations.

16.04 In accordance with State law and City Charter requirements, a comprehensive financial audit, including an audit of federal grants according to the Single Audit Act and the OMB Circular A-133, will be performed annually by an independent public accounting firm, with the objective of expressing an opinion on the city's financial statements. The city will prepare its financial statements in accordance with applicable standards and will account for its operations in a manner consistent with the goal of obtaining an unqualified opinion from its auditors.

16.05 The city will prepare an Annual Comprehensive Financial Report (ACFR) in accordance with the principles and guidelines established by the Government Finance Officers Association "Certificate of Achievement for Excellence in Financial Reporting" program. Staff will endeavor to provide the ACFR, the Single Audit, and the Management Letter to the City Council for a March Council meeting each year for the preceding fiscal year or as required by the City Charter. Staff will endeavor to provide the ACFR to the Government Finance Officers Association by March 31 of each year for review in the Certificate program.

16.06 All departments will provide notice of all significant events and financial and related matters to the Chief Financial Officer for the city's annual disclosures, as required by the SEC Rule 15c2-12, for the municipal markets, financial statements, and bond representations. A listing of significant events is included in Appendix A to this document. The Chief Financial Officer will notify all Nationally Recognized Municipal Securities Information Repositories of these significant events.

16.07 The city's Annual Comprehensive Financial Report (ACFR) will include the bond related on-going disclosure requirements and will fully disclose all significant events and financial and related issues. The city will provide the ACFR to the bond rating agencies, municipal bond insurers, national bond disclosure repositories and other interested parties.

Policy 15 Policy Review

By their nature policies must change and evolve over time. As with any other policies, these financial policies should be subject to periodic review and revision.

17.01 The City Council will periodically review and affirm the financial policies contained in this document.

Appendix A Reporting of Significant Events (Continuing Disclosure Requirements)

If knowledge of the occurrence of a listed event would be material to the city, the city shall promptly file a "Notice of Material Event" with the Municipal Securities Rulemaking Board and with each depository. The following events are defined as significant events with respect to municipal securities.

- 1) Principal and interest payment delinquencies;
- 2) Non-payment related defaults, if material;
- 3) Unscheduled draws on debt service reserves reflecting financial difficulties;
- 4) Unscheduled draws on credit enhancements reflecting financial difficulties;
- 5) Substitution of credit or liquidity providers or their failure to perform;
- 6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determination of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determination with respect to the tax status of the security, or other material events affecting the tax-exempt status of the securities;
- 7) Modifications to rights of holders (i.e. owners), if material;
- 8) Bond calls (which are other than mandatory or scheduled redemptions, not otherwise contingent upon the occurrence of an event are optional or unscheduled) and tender offers;
- 9) Defeasances;
- 10) Release, substitution, or sale of property securing repayment of the securities (including property leased, mortgaged or pledged as such security), if material;
- 11) Bond rating changes;
- 12) Bankruptcy, insolvency, receivership or similar event;

- 13) Merger, consolidation, acquisition, or the sale of all or substantially all of the assets, other than in the ordinary course of business, if material;
- 14) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

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 capita 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 dept 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.