

CITY OF  
**Lockhart**  
TEXAS



**Fiscal Year 2019-2020  
Annual Operating Budget**

# CITY OF Lockhart TEXAS

## PROPOSED BUDGET OCTOBER 1, 2019 - SEPTEMBER 30, 2020

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 - CONNIE CONSTANCIO  
DIRECTOR OF FINANCE - PAM LARISON

This budget will raise more revenue from property taxes than last year's budget by an amount of \$321,433, or 8.56%; and of that amount \$122,429 is the tax revenue to be raised from new property added to the tax roll this year.

	2018 Tax Rate	2019 Effective Tax Rate	2019-20 Approved Rate	2019 Rollback Tax Rate
<b>Selected Rate</b>	0.7107	0.6442	0.6842	0.6883
<b>Debt Rate</b>	0.1076	0.0980	0.0980	0.0980
<b>M &amp; O Rate</b>	0.6031	0.5462	0.5862	0.5903
<b>Certified Taxable Value</b>	\$ 559,568,968	\$ 634,702,104	\$ 634,702,104	\$ 634,702,104
<b>Property Tax Revenue</b>	\$ 3,753,494	\$ 3,825,979	\$ 4,074,927	\$ 4,100,410

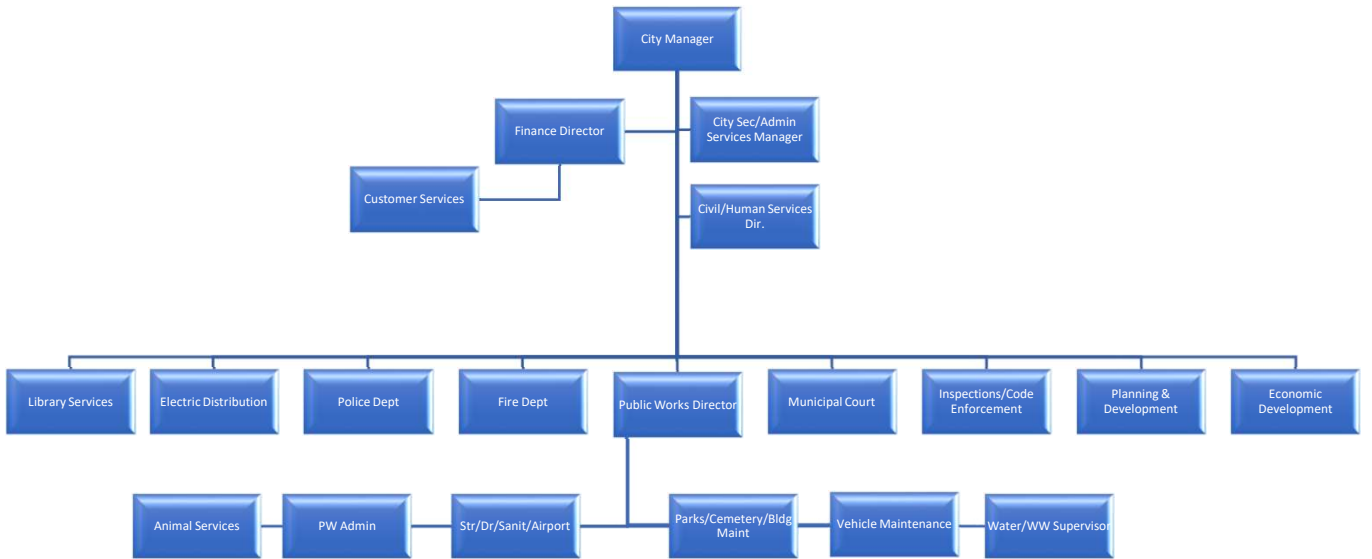
The total municipal debt obligations secured and paid by property taxes for the City of Lockhart is \$726,287 for the 2019-2020 budget year.

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# City of Lockhart Organizational Chart



# CITY OF Lockhart TEXAS

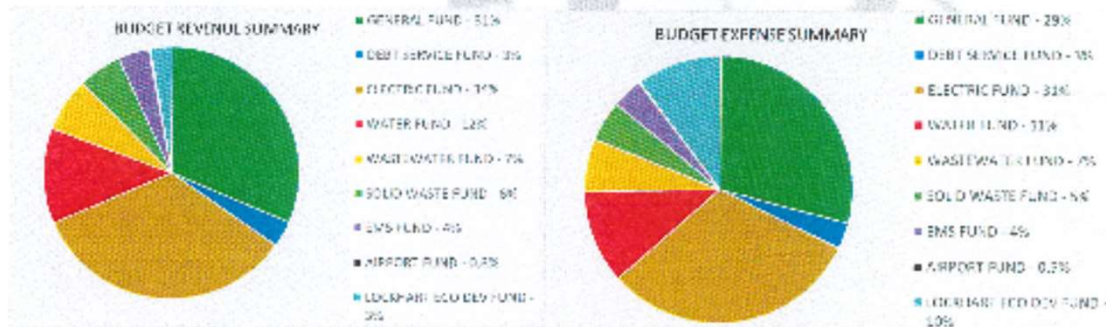
October 1, 2019

Mayor and City Council  
City of Lockhart  
308 W. San Antonio St.  
Lockhart, TX 78644

Dear Mayor White and Councilmembers:

In accordance with the provisions of Article IX, Section 9.02 of the Lockhart City Charter, the *Annual Operating Budget* for the City of Lockhart, Texas for the Fiscal year of October 1, 2019 through September 30, 2020, is hereby presented.

The spending plan, developed with the input of the management team, is a balanced spending plan, wherein all planned operating expenditures are totally supported by revenues generated through operations or fund transfers during the 2019-2020 fiscal year. The total amount of all projected expenditures, including transfers, in FY 2019-2020 is \$35,236,216, which represents a \$415,592 increase over last year's spending plan. The budget is balanced with revenues exceeding expenditures by \$49,646 in the General Fund. Charts below represent the percentages of revenues and expenditures in the City of Lockhart's major funds for fiscal year 2019-2020.



The operating budget development process began in May 2019 with the initial development of the proposed 2019-2020 *Budget Calendar*. Subsequently, all management team members were provided the opportunity to submit suggested capital expenditures as well as increased expenditures due to increases in cost of goods and services. I, along with the Finance department, met with Department representatives to review requests and coordinate the needs versus the available funding for the next year. Finally, the City Council reviewed and adjusted the budget following two public hearings.

The result is the *Fiscal Year 2019-2020 Annual Operating Budget* document, whose funding areas are organized into nine (9) major categories:

- 1.) General Fund – (\$11,301,167) Characterized revenues and expenditures to provide for primary municipal services, whose main financial support comes from property and sales taxes. This fund contains departments characterized such as Public Safety, Quality of Life, Administration, and Regulatory.
- 2.) Debt Service Fund – (\$1,061,843) Characterized revenues and expenditures to provide for municipal debt payments.
- 3.) Electric Fund – (\$12,338,571) Proprietary fund describing all financial transactions relating to the provisions of electric services through the City's system. Costs for these services are wholly supported by electric rates and fees.
- 4.) Water Fund – (\$4,165,667) Proprietary fund describing all financial transactions relating to the provisions of water services through the City's system. Costs for these services are wholly supported by water rates and fees. A one (1%) percent increase in water rates were added for additional costs associated with the Carrizo Ground Water Supply Project.
- 5.) Wastewater Fund – (\$2,222,125) Proprietary fund describing all financial transactions relating to the provisions of wastewater services through the City's system. Costs for these services are wholly supported by wastewater rates and fees.
- 6.) Solid Waste Fund – (\$1,824,759) Proprietary fund describing all financial transactions relating to the provisions of solid waste services through the City's system. Costs for these services are wholly supported by solid waste rates and fees. According to a contract with Central Texas Refuse, a four (4.1%) percent increase will be added to solid waste collection rates.
- 7.) FMS Fund – (\$1,299,246) Proprietary fund describing all financial transactions relating to the provisions of contracted paramedic services supplied by Ascension Seton. Costs for these services are supported by FMS rates and fees and shared costs from Caldwell County.
- 8.) Airport Fund – (\$53,093) Proprietary fund describing all financial transactions relating to the provisions of airport services through the City's system. Costs for these services are wholly supported by airport leases and rentals.
- 9.) Lockhart Economic Development Corporation – (\$969,745) Characterized revenues and expenditures to provide for primary economic development services, whose main financial support comes from a voter approved dedicated sales tax.

Subsequent to each department's budget is a chart presenting current staffing levels. This chart also presents vacancies along with budgeted and unfunded positions. Civil Service employees step increases have been factored into the budget along with a cost of living allowance for Fire personnel of seven (7%) percent. Police and all other departments will receive an inflation adjustment of three (3%) percent.

This budget includes a full-year funding for up to one hundred sixty-five (166) city employees: one hundred fifty (150) full-time positions, nine (9) part-time positions, and seven (7) seasonal positions. This staffing level represents an increase in current staffing levels with the addition of two (2) new full time positions and one (1) part-time position – all designed to provide improved and enhance city services. New positions presented in this budget include:

- A *Deputy Court Clerk* part-time position to provide general management support of growing court operations within the municipal court department.



- A *Maintenance Worker* full-time position to provide support to the Garage Maintenance division for increased maintenance and operations on city-owned buildings and equipment.
- An *Administrative Assistant* full-time position to provide general administrative support for the Electric department.

The proposed budget also includes the following building improvements, capital projects and rolling capital:

General Fund

- City Hall building renovations - \$30,000.
- New city-wide phone system - \$40,000.
- Municipal court parking lot resurfacing - \$26,500.
- New HVAC system at Police department - \$7,000.
- Two additional Explorers for Police department with associated equipment - \$92,000.
- Furniture and fixtures for new Fire Station No. 2 - \$40,000.
- Extraction Ram for Fire department - \$6,200.
- Two Self-contained Breathing Apparatus for Fire department - \$12,400.
- One additional ¾ ton Pick-up for Parks department - \$25,191.
- Two additional zero-turn mowers for Parks department - \$19,000.
- A replacement ¾ ton Pick-up with utility bed for Garage Maintenance department - \$36,424.
- One batwing shredder in Streets department - \$10,450.
- One new zero-turn mower for Streets department - \$9,500.
- A replacement 48hp Tractor for Streets department - \$34,000.

Electric Fund

- A replacement F-250 Pick-up for Electric department - \$30,000.
- Increase in Transformer inventory in Electric department - \$25,000.
- A replacement High Ranger Bucket Truck and Forklift for Electric department - \$262,000 *(these purchases will be funded from a transfer from Fund 503 – Electric System Upgrade Fund)*
- Electric department capital projects to include upgrade double circuit and replace underground primary at First Lockhart National Bank - \$400,000 *(these projects will be funded from the Electric System Upgrade Fund 503).*

Water Fund

- Water department capital projects will include repairs to the Maple Elevated Tower - \$175,000 *(this project will be funded from the Series 2015 Capital Projects Fund 526).*

Wastewater Fund

- A ¾ ton Pick-up for Wastewater Supervisor - \$26,816.

Solid Waste Fund

- A F-550 Brush Truck for the Solid Waste department - \$60,000.



Emergency Medical Services (EMS)

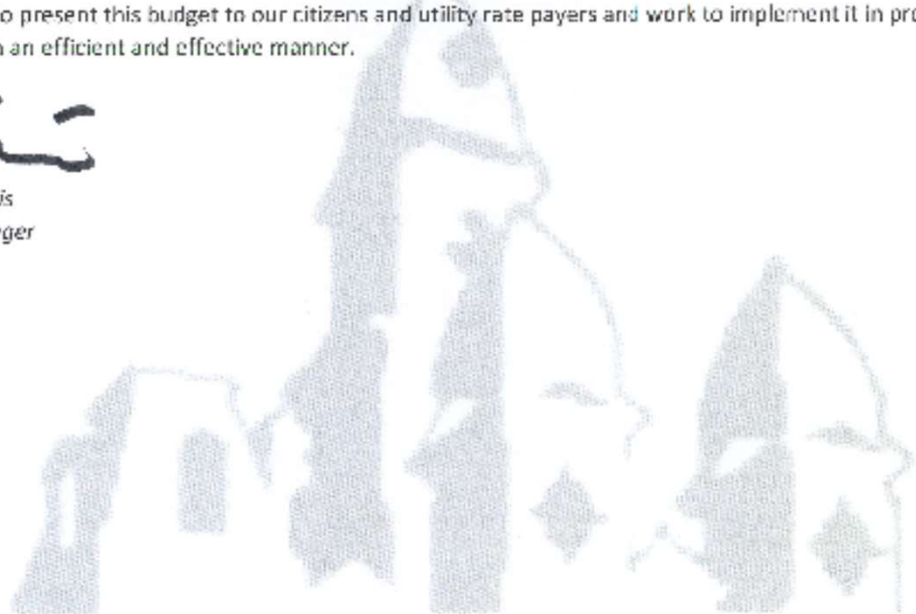
- A replacement Ambulance under ongoing cost sharing negotiations with Caldwell County - \$262,000.

The primary focus of the proposed FY 2019-2020 Operating Budget is to fund continuation of existing programs/service levels and properly respond to the increased demand for services from a growing community. One unique characteristic to this spending plan includes the preliminary calculations from the Caldwell County Appraisal District's office and the proposed tax rate increase. Due to the increase in property valuations, the Effective rate presented to the City of Lockhart decreased by 6.65 cents. It was the recommendation of Staff to propose a 4-cent increase for Council's consideration to allow for inflation adjustment to wages and other expenditures that were previously removed during the initial budget preparation. It was noted during tax rate discussion that property tax costs for an average home would be reduced by approximately forty (\$40.00) dollars per year with the tax rate. This increased funding is imperative to the City's goal of maintaining and improving service levels at the same time we are continuing to experience growth.

I would like to express my appreciation to the Finance Department staff for their countless hours to prepare this budget and respond to the information and requests that have come from the City Council and public. It is my privilege to present this budget to our citizens and utility rate payers and work to implement it in providing services in an efficient and effective manner.



Steve Lewis  
City Manager



## ***CITY OF LOCKHART***

BUDGET CALENDAR - FINAL

FY 2019-20

May 10	Budget kick-off - Departmental operating budget requests; justifications with written quotes due to the Finance department and City Manager.
May 20-24	Meetings with Department heads to discuss needs.
May 24	Revised Budgets due to Finance Director from departments.
June 1	Chief appraiser certifies estimate of taxable values.
June 10	LEDC meeting with Budget workshop
June 14	Distribution of City Manager's Proposed Budget to Council for review
June 18	City Manager's Proposed Budget - presentation to City Council Non-Profits Presentation to Council
July 8	LEDC meeting to approve budget
July 25	Chief Appraiser certifies the appraised roll to taxing units
July 31	Calculation of Effective Tax Rates by Caldwell County Tax Office
August 6	Council to accept 2019 Certified Property Tax Roll.
August 9	File City Manager's Proposed Final Budget with City Secretary; Distribution to Council
August 12 & 13	Budget Workshops to discuss budget with Council; Discussion of 2019 tax rate increase; if increase; record vote; schedule date & time of public hearings if necessary; presentation of (tentative) GBRA & CCAD Budget.
August 20	Public hearing on Budget; Public hearing (#1) on tax rate; Public hearing on LEDC Budget.
September 3	Public hearing on Budget; Public hearing (#2) on tax rate; Public hearing on LEDC Budget.
September 17	Council to adopt Budget; approve LEDC Budget; adopt Tax Rate; and approve Annual Investment Policy.
October 1	New Fiscal Year
November 30	Deadline for Budget distribution

**ORDINANCE FOR TAX RATE**

**ORDINANCE FOR BUDGET ADOPTION**

## COUNCIL GOALS

### Goal 1: Economic Development/Planning

#### Strategies

1. Partner with LISD and local youth organizations to encourage careers in local emergency services (Fire and Police)
2. Reassess who is in charge of managing and funding downtown development and tourism.
3. Attract a post-secondary education campus/facility.
4. Complete updating our development ordinances.
5. Consider development tools to facilitate attraction/recruitment to SH 130 corridor.
6. Bring utilities, assist assembling parcels, rezoning tracts along SH 130 corridor.
  - a) Shovel ready
  - b) Pursue prospects
7. Start investing in more property for growth.
8. Explore next industrial park.
9. HOT (Hotel Occupancy Tax) Funds - revamp structure.
10. Economic Development Strategic Plan.
11. Robust LEDC website.

### Goal 2: Quality of Life/Quality of Facilities

#### Strategies

1. Invest money to improve the appearance of our town (streets, parks, entry signs).
2. Conduct a Space Study of City Buildings and facilities including City Hall.
3. Improve the image of City facilities as needed.
4. Update, renovate, and construct City facilities as needed.
5. Implement the Parks Master Plan, improving the quality of life for community.
6. Conduct a citywide quality of life citizen survey.

### Goal 3: Staffing/Personnel

#### Strategies

1. Consider hiring additional personnel (engineer, IT, etc.)
2. Conduct a staffing study that includes evaluating efficiencies and compensations.
3. Right size staffing levels city-wide based on study results.
4. Consider starting salaries that compete with surrounding communities.
5. Be consistent with staff development/policies/purchasing procedures.
6. Implement a staff development program (be consistent).
7. Start developing/preparing current staff to take on leadership roles within the organization in the future.
8. Bi-lingual staff.
9. Customer service/experience excellence training.

### Goal 4: Procedures/IT/Software and Hardware

#### Strategies

1. Conduct a Technology Assessment that yields specific recommendations.
2. Improve technology/create specific strategies to have better IT support based on software, equipment, and peripherals.
3. Upgrade all technology-related issues as recommended - desktops, servers, software, equipment, and peripherals.

4. Start replacing old equipment.
5. Provide superior service by keeping technology up to date and being able to communicate with the public (keep an open line of communication through website).
6. Carefully weigh all the pros and cons of considering bringing IT in-house.
7. Upgrade the operating system.
8. Streamline technology hardware, software processes within the City, based in Assessment recommendations.
9. Upgrade all equipment and software and be trained on specific software to be used to maximum potential.
10. Explore implementing downtown wi-fi.

#### **Goal 5: Public Safety**

##### **Strategies**

1. Provide quality public safety to all citizens of Lockhart
  - a) Develop a specific Retention Strategy first.
  - b) Develop a specific Hiring Strategy.
  - c) Long-term public safety facility planning.
  - d) Develop an equipment replacement schedule.
  - e) Ensure use of best practices/standards (research best practices, then implement).
  - f) Evaluate Accreditation opportunities.



**STATEMENTS OF NET POSITION**

**CITY OF LOCKHART, TEXAS**

*STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES*

*GOVERNMENTAL FUNDS*

*For the year ended September 30, 2018*

	General	2015 Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Property taxes	\$ 3,642,474	\$ -	\$ 710,351	\$ 4,352,825
Sales and other taxes	2,013,845	-	101,120	2,114,965
Fines, fees and forfeitures	364,423	-	863,134	1,227,557
Licenses and permits	192,622	-	-	192,622
Intergovernmental and grants	323,298	-	135,326	458,624
Investment	89,701	68,082	32,537	190,320
Miscellaneous	263,684	-	59,612	323,296
<b>Total revenues</b>	<u>6,890,047</u>	<u>68,082</u>	<u>1,902,080</u>	<u>8,860,209</u>
<b>EXPENDITURES</b>				
Current				
General government	1,891,347	-	42,340	1,933,687
Public safety	4,978,250	-	234,269	5,212,519
Public works	1,593,994	-	133,411	1,727,405
Health and welfare	11,396	-	-	11,396
Culture and recreation	938,896	-	10,835	949,731
Capital outlay	126,365	626,882	75,625	828,872
Debt service				
Principal retirement	-	-	601,470	601,470
Interest and fiscal charges	-	-	483,207	483,207
Paying agent and issue costs	-	-	1,000	1,000
<b>Total expenditures</b>	<u>9,540,248</u>	<u>626,882</u>	<u>1,582,157</u>	<u>11,749,287</u>
Excess (deficiency) of revenues over expenditures	(2,650,201)	(558,800)	319,923	(2,889,078)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,333,060	-	355,540	3,688,600
Transfers out	(95,613)	-	(498,333)	(593,946)
<b>Total other financing sources</b>	<u>3,237,447</u>	<u>-</u>	<u>(142,793)</u>	<u>3,094,654</u>
Net change in fund balances	587,246	(558,800)	177,130	205,576
Fund balances - beginning, as restated	<u>4,467,195</u>	<u>4,798,470</u>	<u>1,526,904</u>	<u>10,792,569</u>
<b>Fund balances - ending</b>	<u>\$ 5,054,441</u>	<u>\$ 4,239,670</u>	<u>\$ 1,704,034</u>	<u>\$ 10,998,145</u>

**CITY OF LOCKHART, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
*September 30, 2018*

	Business-type Activities		
	Electric	Water	Wastewater
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 2,319,715	\$ 9,318,180	\$ 2,335,895
Receivables (net)			
Customer accounts	2,066,764	535,443	343,442
Other	-	-	229,279
Prepaid expenses	14,981	-	149
Inventory	482,035	-	-
Total current assets	<u>4,883,495</u>	<u>9,853,623</u>	<u>2,908,765</u>
Noncurrent assets			
Capital assets (net)			
Land and other assets not being depreciated	448,247	620,260	140,828
Buildings, improvements, and equipment (net)	<u>2,828,650</u>	<u>10,041,922</u>	<u>6,380,052</u>
Total noncurrent assets	<u>3,276,897</u>	<u>10,662,182</u>	<u>6,520,880</u>
<b>Total assets</b>	<u>8,160,392</u>	<u>20,515,805</u>	<u>9,429,645</u>
<b>DEFERRED OUTFLOWS</b>			
Deferred amount on refunding	-	156,846	24,081
Deferred outflow related to pension	113,740	15,564	38,199
Deferred outflow related to OPEB	4,106	1,493	747
<b>Total deferred outflow of resources</b>	<u>117,846</u>	<u>173,903</u>	<u>63,027</u>
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable	\$ 571,698	\$ 208,169	\$ 64,401
Payroll related payables	32,023	10,194	6,707
Accrued interest payable	6,939	60,276	12,556
Due to other governments	87,641	-	-
Customer deposits	266,513	114,070	-
Unearned revenue	-	-	-
Accrued compensated absences	41,225	6,207	5,865
Current portion of long-term obligations			
Capital leases	-	-	-
Bonds, certificates and notes	<u>49,128</u>	<u>353,152</u>	<u>81,369</u>
Total current liabilities	<u>1,055,167</u>	<u>752,068</u>	<u>170,898</u>
Noncurrent liabilities			

Net pension liability	375,768	136,643	68,322
OPEB liability	87,208	31,712	15,856
Noncurrent portion of long-term obligations	<u>831,822</u>	<u>10,412,727</u>	<u>1,817,259</u>
Total noncurrent liabilities	<u>1,294,798</u>	<u>10,581,082</u>	<u>1,901,437</u>
<b>Total liabilities</b>	<u>2,349,965</u>	<u>11,333,150</u>	<u>2,072,335</u>
<b>DEFERRED INFLOWS</b>			
Deferred inflow related to pension	<u>88,484</u>	<u>31,401</u>	<u>18,347</u>
<b>Total deferred inflows</b>	<u>88,484</u>	<u>31,401</u>	<u>18,347</u>
<b>NET POSITION</b>			
Net investment in capital assets	2,395,947	7,759,174	4,854,980
Restricted	167,997	730,406	523,132
Unrestricted	<u>3,275,845</u>	<u>835,577</u>	<u>2,023,878</u>
<b>Total net position</b>	<u>\$ 5,839,789</u>	<u>\$ 9,325,157</u>	<u>\$ 7,401,990</u>

<u>Business-type Activities</u>		
<u>EMS</u>	<u>Other Funds</u>	<u>Total</u>
\$ 571,668	\$ 597,993	\$ 15,143,451
1,538,111	259,390	4,743,150
-	-	229,279
-	-	15,130
-	-	482,035
<u>2,109,779</u>	<u>857,383</u>	<u>20,613,045</u>
-	192,570	1,401,905
<u>405,376</u>	<u>1,457,541</u>	<u>21,113,541</u>
<u>405,376</u>	<u>1,650,111</u>	<u>22,515,446</u>
<u>2,515,155</u>	<u>2,507,494</u>	<u>43,128,491</u>
-	-	180,927
-	16,361	183,864
-	747	7,093
-	<u>17,108</u>	<u>371,884</u>
\$ 111,300	\$ 97,370	\$ 1,052,938
-	5,220	54,144
-	-	79,771
-	-	87,641
-	7,025	387,608
-	2,758	2,758
-	5,146	58,443
17,392	-	17,392
-	-	483,649
<u>128,692</u>	<u>117,519</u>	<u>2,224,344</u>

-	68,322	649,055
-	15,856	150,632
<u>86,958</u>	<u>-</u>	<u>13,148,766</u>
<u>86,958</u>	<u>84,178</u>	<u>13,948,453</u>
<u>215,650</u>	<u>201,697</u>	<u>16,172,797</u>
<u>-</u>	<u>15,211</u>	<u>153,443</u>
<u>-</u>	<u>15,211</u>	<u>153,443</u>
301,026	1,650,111	16,961,238
-	-	1,421,535
<u>1,998,479</u>	<u>657,583</u>	<u>8,791,362</u>
<u>\$ 2,299,505</u>	<u>\$ 2,307,694</u>	<u>\$ 27,174,135</u>

**CITY OF LOCKHART, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR ENTERPRISE FUNDS**  
September 30, 2018

	<u>Sanitation</u>	<u>Airport</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 479,332	\$ 118,661	\$ 597,993
Receivables (net)	<u>258,890</u>	<u>500</u>	<u>259,390</u>
Total current assets	<u>738,222</u>	<u>119,161</u>	<u>857,383</u>
Noncurrent assets			
Capital assets			
Land and other assets not being depreciated	120,409	72,161	192,570
Buildings, improvements, and equipment (net)	<u>65,549</u>	<u>1,391,992</u>	<u>1,457,541</u>
Total noncurrent assets	<u>185,958</u>	<u>1,464,153</u>	<u>1,650,111</u>
<b>Total assets</b>	<u>924,180</u>	<u>1,583,314</u>	<u>2,507,494</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflow related to pension	16,361	-	16,361
Deferred outflow related to OPEB	<u>747</u>	<u>-</u>	<u>747</u>
<b>Total deferred outflows of resources</b>	<u>17,108</u>	<u>-</u>	<u>17,108</u>
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable	97,110	260	97,370
Payroll related payables	5,220	-	5,220
Customer deposits	150	6,875	7,025
Unearned revenue	-	2,758	2,758
Accrued compensated absences	<u>5,146</u>	<u>-</u>	<u>5,146</u>
Total current liabilities	<u>107,626</u>	<u>9,893</u>	<u>117,519</u>
Noncurrent liabilities			
Capital leases	-	-	-
Net pension liability	68,322	-	68,322
OPEB liability	<u>15,856</u>	<u>-</u>	<u>15,856</u>
Total noncurrent liabilities	<u>84,178</u>	<u>-</u>	<u>84,178</u>
<b>Total liabilities</b>	<u>191,804</u>	<u>9,893</u>	<u>201,697</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflow related to pension	<u>15,211</u>	<u>-</u>	<u>15,211</u>
<b>Total deferred inflows of resources</b>	<u>15,211</u>	<u>-</u>	<u>15,211</u>
<b>NET POSITION</b>			
Net investment in capital assets	185,958	1,464,153	1,650,111
Unrestricted	<u>548,315</u>	<u>109,268</u>	<u>657,583</u>
<b>Total net position</b>	<u>\$ 734,273</u>	<u>\$ 1,573,421</u>	<u>\$ 2,307,694</u>



## DEBT SUMMARY

### City of Lockhart, Texas

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

Paying Agent: Bank of America

Non Callable

### Debt Service Schedule

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Date	Principal	Interest	Total P+I	Fiscal Total
09/30/2018	-	-	-	-
02/01/2019	-	2,767.50	2,767.50	-
08/01/2019	45,000.00	2,767.50	47,767.50	-
09/30/2019	-	-	-	50,535.00
02/01/2020	-	1,845.00	1,845.00	-
08/01/2020	45,000.00	1,845.00	46,845.00	-
09/30/2020	-	-	-	48,690.00
02/01/2021	-	922.50	922.50	-
08/01/2021	45,000.00	922.50	45,922.50	-
09/30/2021	-	-	-	46,845.00
<b>Total</b>	<b>\$135,000.00</b>	<b>\$11,070.00</b>	<b>\$146,070.00</b>	<b>-</b>

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### Yield Statistics

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

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### Par Amounts Of Selected Issues

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06 deals* -CO-100% I&S	135,000.00
<b>TOTAL</b>	<b>135,000.00</b>

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## City of Lockhart, Texas

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

Paying Agent: Bank of America

Call Option: Any Date @ par plus Redemption Premium

## Debt Service Schedule

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Date	Principal	Interest	Total P+I	Fiscal Total
09/30/2018	-	-	-	-
02/01/2019	-	16,480.00	16,480.00	-
08/01/2019	255,000.00	16,480.00	271,480.00	-
09/30/2019	-	-	-	287,960.00
02/01/2020	-	11,227.00	11,227.00	-
08/01/2020	265,000.00	11,227.00	276,227.00	-
09/30/2020	-	-	-	287,454.00
02/01/2021	-	5,768.00	5,768.00	-
08/01/2021	280,000.00	5,768.00	285,768.00	-
09/30/2021	-	-	-	291,536.00
<b>Total</b>	<b>\$800,000.00</b>	<b>\$66,950.00</b>	<b>\$866,950.00</b>	<b>-</b>

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## Yield Statistics

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

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## Par Amounts Of Selected Issues

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06A CO*	800,000.00
<b>TOTAL</b>	<b>800,000.00</b>

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**City of Lockhart, Texas**

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

Paying Agent: Bank of Texas

Callable: 8/1/2024 @ par

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>
09/30/2018	-	-	-	-
02/01/2019	-	270,243.75	270,243.75	-
08/01/2019	440,000.00	270,243.75	710,243.75	-
09/30/2019	-	-	-	980,487.50
02/01/2020	-	265,843.75	265,843.75	-
08/01/2020	450,000.00	265,843.75	715,843.75	-
09/30/2020	-	-	-	981,687.50
02/01/2021	-	261,343.75	261,343.75	-
08/01/2021	460,000.00	261,343.75	721,343.75	-
09/30/2021	-	-	-	982,687.50
02/01/2022	-	254,443.75	254,443.75	-
08/01/2022	790,000.00	254,443.75	1,044,443.75	-
09/30/2022	-	-	-	1,298,887.50
02/01/2023	-	234,693.75	234,693.75	-
08/01/2023	830,000.00	234,693.75	1,064,693.75	-
09/30/2023	-	-	-	1,299,387.50
02/01/2024	-	218,093.75	218,093.75	-
08/01/2024	860,000.00	218,093.75	1,078,093.75	-
09/30/2024	-	-	-	1,296,187.50
02/01/2025	-	200,893.75	200,893.75	-
08/01/2025	895,000.00	200,893.75	1,095,893.75	-
09/30/2025	-	-	-	1,296,787.50
02/01/2026	-	178,518.75	178,518.75	-
08/01/2026	940,000.00	178,518.75	1,118,518.75	-
09/30/2026	-	-	-	1,297,037.50
02/01/2027	-	164,418.75	164,418.75	-
08/01/2027	970,000.00	164,418.75	1,134,418.75	-
09/30/2027	-	-	-	1,298,837.50
02/01/2028	-	149,868.75	149,868.75	-
08/01/2028	1,000,000.00	149,868.75	1,149,868.75	-
09/30/2028	-	-	-	1,299,737.50
02/01/2029	-	134,868.75	134,868.75	-
08/01/2029	1,070,000.00	134,868.75	1,204,868.75	-
09/30/2029	-	-	-	1,339,737.50
02/01/2030	-	118,818.75	118,818.75	-

08/01/2030	1,100,000.00	118,818.75	1,218,818.75	-
09/30/2030	-	-	-	1,337,637.50
02/01/2031	-	101,631.25	101,631.25	-
08/01/2031	1,135,000.00	101,631.25	1,236,631.25	-
09/30/2031	-	-	-	1,338,262.50
02/01/2032	-	83,187.50	83,187.50	-
08/01/2032	1,170,000.00	83,187.50	1,253,187.50	-
09/30/2032	-	-	-	1,336,375.00
02/01/2033	-	64,175.00	64,175.00	-
08/01/2033	1,210,000.00	64,175.00	1,274,175.00	-
09/30/2033	-	-	-	1,338,350.00
02/01/2034	-	43,756.25	43,756.25	-
08/01/2034	1,250,000.00	43,756.25	1,293,756.25	-
09/30/2034	-	-	-	1,337,512.50
02/01/2035	-	22,662.50	22,662.50	-
08/01/2035	1,295,000.00	22,662.50	1,317,662.50	-
09/30/2035	-	-	-	1,340,325.00
<b>Total</b>	<b>\$15,865,000.00</b>	<b>\$5,534,925.00</b>	<b>\$21,399,925.00</b>	<b>-</b>

### Yield Statistics

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

### Par Amounts Of Selected Issues

15 CO \$17MM (3/17) UBS FINAL	15,865,000.00
<b>TOTAL</b>	<b>15,865,000.00</b>

**City of Lockhart, Texas**

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

Paying Agent: Bank of New York Mellon

Callable: August 1, 2025 @ par

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>
09/30/2018	-	-	-	-
02/01/2019	-	114,281.25	114,281.25	-
08/01/2019	275,000.00	114,281.25	389,281.25	-
09/30/2019	-	-	-	503,562.50
02/01/2020	-	108,781.25	108,781.25	-
08/01/2020	305,000.00	108,781.25	413,781.25	-
09/30/2020	-	-	-	522,562.50
02/01/2021	-	103,443.75	103,443.75	-
08/01/2021	305,000.00	103,443.75	408,443.75	-
09/30/2021	-	-	-	511,887.50
02/01/2022	-	98,868.75	98,868.75	-
08/01/2022	720,000.00	98,868.75	818,868.75	-
09/30/2022	-	-	-	917,737.50
02/01/2023	-	88,068.75	88,068.75	-
08/01/2023	755,000.00	88,068.75	843,068.75	-
09/30/2023	-	-	-	931,137.50
02/01/2024	-	79,575.00	79,575.00	-
08/01/2024	765,000.00	79,575.00	844,575.00	-
09/30/2024	-	-	-	924,150.00
02/01/2025	-	68,100.00	68,100.00	-
08/01/2025	795,000.00	68,100.00	863,100.00	-
09/30/2025	-	-	-	931,200.00
02/01/2026	-	52,200.00	52,200.00	-
08/01/2026	835,000.00	52,200.00	887,200.00	-
09/30/2026	-	-	-	939,400.00
02/01/2027	-	35,500.00	35,500.00	-
08/01/2027	865,000.00	35,500.00	900,500.00	-
09/30/2027	-	-	-	936,000.00
02/01/2028	-	18,200.00	18,200.00	-
08/01/2028	910,000.00	18,200.00	928,200.00	-
09/30/2028	-	-	-	946,400.00
<b>Total</b>	<b>\$6,530,000.00</b>	<b>\$1,534,037.50</b>	<b>\$8,064,037.50</b>	<b>-</b>

**Yield Statistics**

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

**Par Amounts Of Selected Issues**

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16 GO Ref (3/7) FINAL	6,530,000.00
<b>TOTAL</b>	<b>6,530,000.00</b>



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**BUDGETED CAPITAL ITEMS**

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**MAYOR/COUNCIL**

100-5101-910 BUILDINGS & STRUCTURES  
(CITY HALL) \$30,000.00

**CITY MANAGER**

100-5105-904 COMPUTER EQUIP & SOFTWARE  
(PHONE SYSTEM) \$40,000.00

**MUNICIPAL COURT**

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

**POLICE DEPT**

100-5317-906 MOTOR VEHICLES  
(2 - FORD EXPLORERS) \$92,000.00

100-5317-910 BUILDINGS & STRUCTURES  
(1 HVAC UNITS) \$7,000.00

**FIRE DEPT**

100-5318-912 MACHINERY & EQUIPMENT  
(GENESIS EXTRICATION RAM) \$6,200.00

100-5318-922 SAFETY & REGULATORY EQUIPMENT  
(2 - SCBA's) \$12,400.00

100-5318-953 OFFICE FURNITURE  
(FURNITURE FOR FIRE STATION NO. 2) \$40,000.00

**PARKS DEPT**

100-5422-906 MOTOR VEHICLES  
(1 - 3/4 TON TRUCK) \$25,191.00

100-5422-912 MACHINERY & EQUIPMENT  
(2 - SCAG TIGER MOWERS) \$19,000.00

**GARAGE MAINTENANCE**

100-5631-906 MOTOR VEHICLES  
(1 - 3/4 TON TRUCK W/UTILITY BED) \$36,424.00

**STREETS & ROW**

100-5633-912 MACHINERY & EQUIPMENT  
(1 - BRUSH HOG BATWING SHREDDER) \$10,450.00

(1 - SCAG TIGER MOWER) \$9,500.00

(1 - KUBOTA 48 HP TRACTOR) \$34,000.00

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**GENERAL FUND TOTAL****\$388,665.00**

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**ELECTRIC DISTRIBUTION**

<b>500-5745-906</b>	<b>MOTOR VEHICLES</b>		
		(1 - FORD F-250 TRUCK)	\$30,000.00
<b>500-5745-911</b>	<b>CONSTRUCTION/PROJECT IMPROV.</b>		
		(UPGRADE DOUBLE CIRCUIT - LOCKHART	
		SUB TO 795 ACSR)	\$350,000.00
		(REPLACE UNDERGROUND PRIMARY @ FLNB)	\$50,000.00
<b>500-5745-912</b>	<b>MACHINERY &amp; EQUIPMENT</b>		
		(1 - HIGH RANGER BUCKET TRUCK)	\$230,000.00
		(1 - FORKLIFT)	\$32,000.00
<b>500-5745-927</b>	<b>TRANSFORMERS</b>		
		(INVENTORY)	\$25,000.00

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<b>ELECTRIC FUND TOTAL</b>	<b>\$717,000.00</b>
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**WATER DEPT.**

<b>520-5750-964</b>	<b>WATER TOWER REPAIRS</b>		
		(MAPLE ELEVATED TOWER)	\$175,000.00

Transfer from Fund 526  
Series 2015 Capital Proj.

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<b>WATER FUND TOTAL</b>	<b>\$175,000.00</b>
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**WASTEWATER DEPT.**

<b>540-5760-906</b>	<b>MOTOR VEHICLES</b>		
		(1 - 3/4 TRUCK - SUPERVISOR)	\$26,816.00

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<b>WASTEWATER TOTAL</b>	<b>\$26,816.00</b>
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**SOLID WASTE DEPT.**

<b>560-5770-912</b>	<b>MACHINERY &amp; EQUIPMENT</b>		
		(1 - F550 BRUCK TRUCK)	\$60,000.00

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<b>SOLID WASTE TOTAL</b>	<b>\$60,000.00</b>
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**EMS FUND**

<b>570-5319-906</b>	<b>MOTOR VEHICLES</b>		
		(1 - AMBULANCE)	\$232,000.00
		(1 - COMMAND VEHICLE)	\$32,000.00

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<b>EMS FUND TOTAL</b>	<b>\$264,000.00</b>
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## BUDGETED NEW PERSONNEL

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REQUESTED PERSONNEL	Department	Salary with Benefits	Full-time	Part-time
Deputy Court Clerk	Municipal Court	\$22,840		X
Mechanic Assistant	Garage Maintenance	40,150	X	
Administrative Assistant	Electric Department	47,411	X	

**FISCAL YEAR 2019-2020**  
**RECONCILIATION OF CITY MANAGER'S PROPOSED BUDGET TO COUNCIL ADOPTED BUDGET**

	FY 2019-2020 REVENUES			FY 2019-2020 EXPENSES			
	PROPOSED	ADOPTED	Difference	PROPOSED	ADOPTED	Difference	
	BUDGET	BUDGET		BUDGET	BUDGET		
<b>REVENUE SUMMARY</b>							
GENERAL FUND	11,040,669	11,350,813	310,144 (1)	GENERAL FUND	10,953,401	11,326,167	372,766 (a)
DEBT SERVICE FUND	1,107,543	1,107,543	0	DEBT SERVICE FUND	1,061,843	1,061,843	0
ELECTRIC FUND	12,592,789	12,592,789	0	ELECTRIC FUND	12,304,926	12,338,571	33,645 (b)
WATER FUND	4,113,619	4,179,697	66,078 (2)	WATER FUND	4,044,404	4,165,667	121,263 (b)
WASTEWATER FUND	2,386,694	2,386,694	0	WASTEWATER FUND	2,081,714	2,222,125	140,411 (b)
SOLID WASTE FUND	1,863,889	1,863,889	0	SOLID WASTE FUND	1,809,318	1,824,759	15,441 (b)
EMS FUND	2,126,407	1,299,246	-827,161 (3)	EMS FUND	1,299,246	1,299,246	0
AIRPORT FUND	81,992	81,992	0	AIRPORT FUND	63,339	53,093	-10,246
LOCKHART ECO DEV FUND	969,686	969,745	59	LOCKHART ECO DEV FUND	969,686	969,745	59
<b>TOTAL - REVENUES</b>	<b>36,283,288</b>	<b>35,832,408</b>	<b>-450,880</b>	<b>TOTAL - EXPENSES</b>	<b>34,587,877</b>	<b>35,261,216</b>	<b>673,339</b>

**Explanation of Revenue Differences:**

- (1) Increase in General Fund revenues due to new tax rate approved by Council.
- (2) Increase in Water Fund revenues due to the new water rate for Carrizo Ground Water Project
- (3) Decrease in EMS Fund due to an error by Finance in original budget presentation.

**Explanation of Expense Differences:**

- Increases in General fund include:
- (a)
    - 1) Approved 3% wage inflation adjustment from Council
    - 2) Approved 7% wage inflation and market adjustment from Council to Fire department.
    - 3) Council approved Space Study - \$40,000.
    - 4) Council approved dispatch renovations - \$15,472
    - 5) Council approved Building Permit software - \$25,000
    - 6) Council approved Lockhart Grand Prix - \$26,000
  - (b) Increases in Utility Funds:
    - 1) Approved 3% wage inflation adjustment from Council

**Approved One-Time Expenditures**

- 1) Public Safety/Public Works Handheld/Mobile Radios - \$633,466
- 2) Classification & Compensation Study - \$50,000
- 3) Server Room Upgrades - \$100,000

**Items to be finalized:**

- 1) Judge's salary increase
- 2) Sidewalk Fund
- 3) Wayfinding funding
- 4) Sidewalk funding
- 5) Ambulance purchase - EMS Fund

- 6) Fire Apparatus Replacement

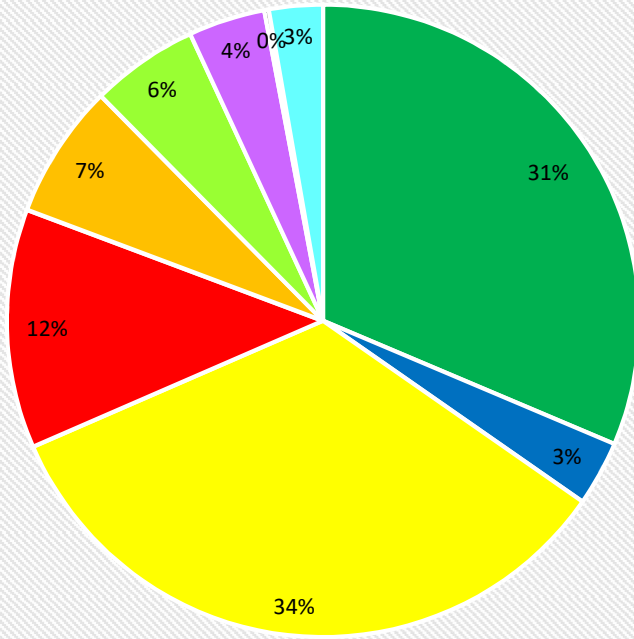
# BUDGET SUMMARY

**CITY OF LOCKHART  
BUDGET  
FISCAL YEAR 2019-2020**

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	FY 2019-2020		
				PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>REVENUE SUMMARY</b>						
GENERAL FUND	10,104,475	10,098,400	10,451,483	11,040,669	11,350,813	0
DEBT SERVICE FUND	1,040,730	1,070,421	1,108,500	1,107,543	1,107,543	0
ELECTRIC FUND	11,731,805	10,879,951	11,941,435	12,592,789	12,592,789	0
WATER FUND	3,491,030	3,936,429	3,986,325	4,113,619	4,179,697	0
WASTEWATER FUND	2,615,703	2,218,390	2,370,250	2,386,694	2,386,694	0
SOLID WASTE FUND	1,743,497	1,769,652	1,830,566	1,863,889	1,863,889	0
EMS FUND	2,081,243	1,263,348	1,539,036	2,126,407	1,299,246	0
AIRPORT FUND	73,094	75,109	82,860	81,992	81,992	0
LOCKHART ECO DEV FUND	943,273	884,689	1,007,433	969,686	969,745	0
<b>TOTAL - REVENUES</b>	<b>33,824,850</b>	<b>32,196,389</b>	<b>34,317,888</b>	<b>36,283,288</b>	<b>35,832,408</b>	<b>0</b>

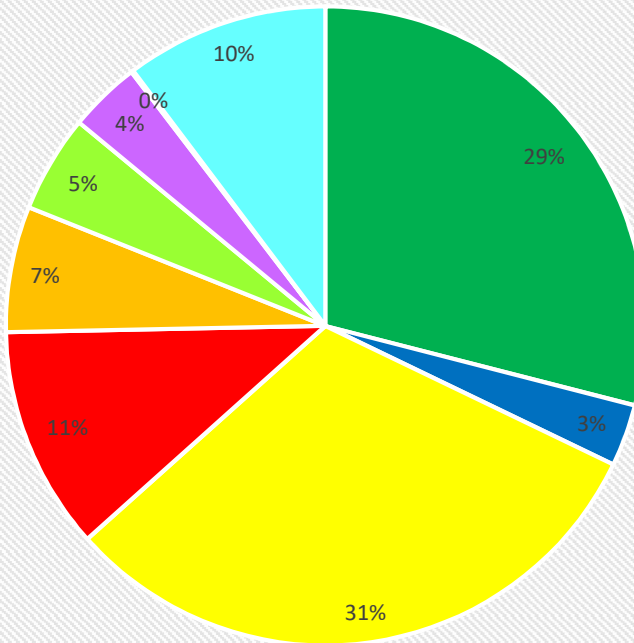
<b>EXPENSE SUMMARY</b>						
GENERAL FUND	9,529,580	10,098,400	9,545,414	10,953,401	11,326,167	0
DEBT SERVICE FUND	1,085,677	1,092,155	1,092,155	1,061,843	1,061,843	0
ELECTRIC FUND	11,262,929	10,879,951	11,641,073	12,304,926	12,338,571	0
WATER FUND	3,495,713	3,936,429	3,834,936	4,044,404	4,165,667	
WASTEWATER FUND	2,091,199	2,218,390	2,169,754	2,081,714	2,222,125	0
SOLID WASTE FUND	1,716,140	1,715,336	1,690,503	1,809,318	1,824,759	0
EMS FUND	1,218,507	1,263,348	1,291,547	1,299,246	1,299,246	0
AIRPORT FUND	47,313	41,500	28,933	63,339	53,093	0
LOCKHART ECO DEV FUND	721,073	3,575,115	783,785	969,686	969,745	0
<b>TOTAL - EXPENSES</b>	<b>31,168,131</b>	<b>34,820,624</b>	<b>32,078,100</b>	<b>34,587,877</b>	<b>35,261,216</b>	<b>0</b>

### BUDGET REVENUE SUMMARY



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

### BUDGET EXPENSE SUMMARY



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

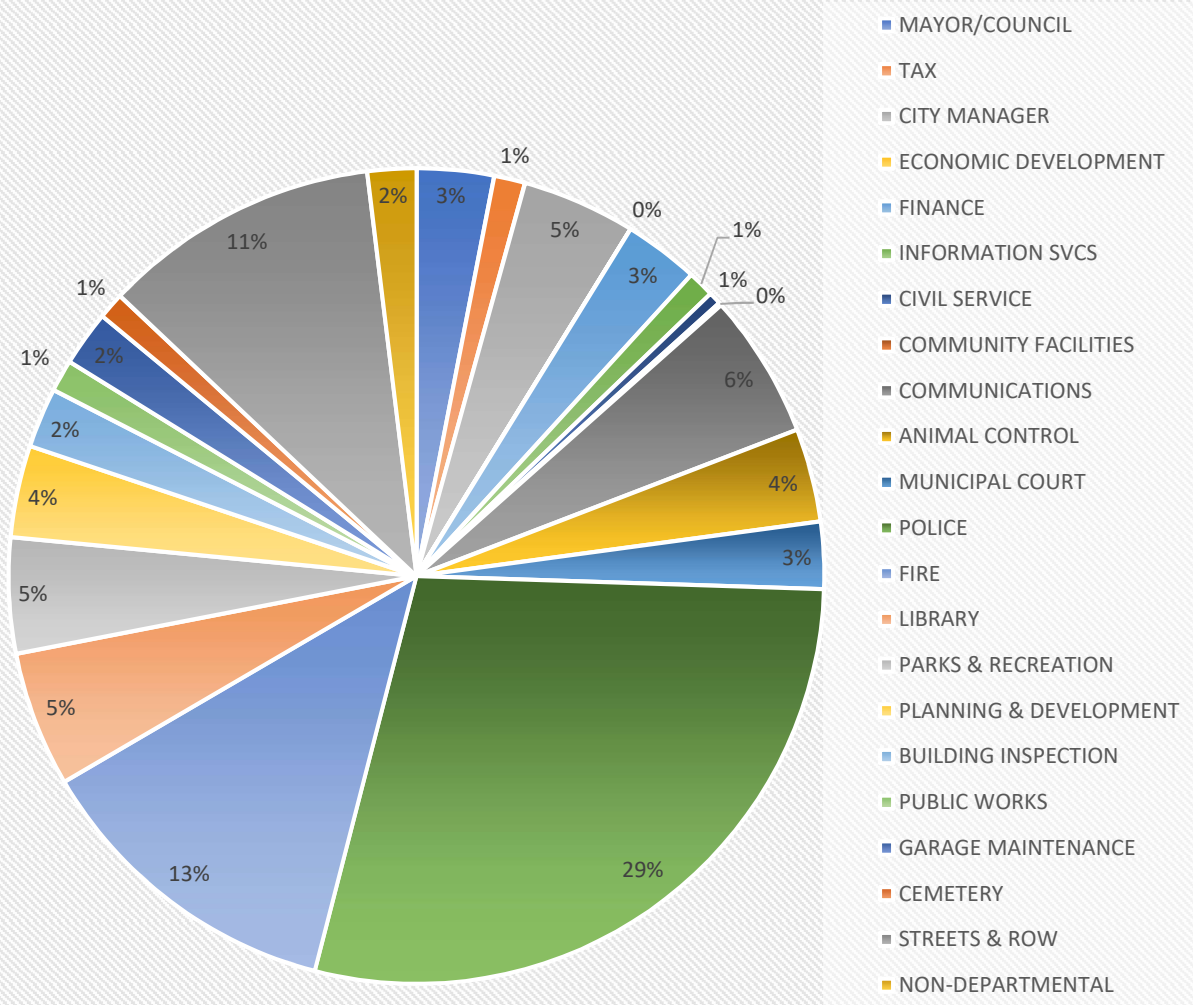
# GENERAL FUND SUMMARY



**100 - GENERAL FUND  
GENERAL FUND  
SUMMARY**

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>REVENUES</b>	10,104,475	10,098,400	10,451,483	11,040,669	11,350,813	0
<b>EXPENSES</b>						
MAYOR/COUNCIL	240,919	308,910	228,956	239,098	307,343	0
TAX	121,939	124,663	124,663	125,000	129,270	0
CITY MANAGER	386,637	454,881	397,126	481,561	490,501	0
ECONOMIC DEVELOPMENT	18,981	0	15,802	40,025	40,025	0
FINANCE	284,636	300,522	240,029	280,661	290,379	0
INFORMATION SVCS	108,791	105,210	213,162	137,512	137,512	0
CIVIL SERVICE	39,939	51,150	31,223	36,628	37,563	0
COMMUNITY FACILITIES	11,396	10,922	11,894	16,425	16,425	0
COMMUNICATIONS	568,374	578,074	605,329	622,795	632,299	0
ANIMAL CONTROL	324,449	374,431	357,074	378,070	382,416	0
MUNICIPAL COURT	230,768	267,477	263,046	291,675	305,624	0
POLICE	2,762,050	2,878,289	2,769,891	3,020,526	3,079,859	0
FIRE	1,092,609	1,268,983	1,202,208	1,463,800	1,545,129	0
LIBRARY	542,554	541,791	492,114	550,648	557,038	0
PARKS & RECREATION	393,341	461,932	337,301	543,138	548,814	0
PLANNING & DEVELOPMENT	362,430	368,077	365,280	384,552	390,744	0
BUILDING INSPECTION	255,620	239,725	224,687	240,090	271,102	0
PUBLIC WORKS	162,789	128,583	120,180	162,832	211,218	0
GARAGE MAINTENANCE	190,374	221,502	189,098	331,195	334,469	0
CEMETERY	86,906	105,642	87,751	105,940	107,587	0
STREETS & ROW	1,153,925	1,112,495	1,080,251	1,187,774	1,197,394	0
NON-DEPARTMENTAL	190,153	195,141	188,349	313,456	313,456	0
<b>TOTAL - EXPENSES</b>	<b>9,529,580</b>	<b>10,098,400</b>	<b>9,545,414</b>	<b>10,953,401</b>	<b>11,326,167</b>	<b>0</b>
<b>TOTAL - GENERAL FUND</b>	<b>574,895</b>	<b>0</b>	<b>906,069</b>	<b>87,268</b>	<b>24,646</b>	<b>0</b>

# GENERAL FUND EXPENSE CHART



# GENERAL FUND REVENUES

**100-GENERAL FUND**

**REVENUES**

<b>REVENUES</b>	<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>						
100-4100 CURRENT PROPERTY TAXES	3,541,095	3,744,462	3,775,320	3,775,320	4,074,927	
100-4102 DELINQUENT PROPERTY TAXES	61,554	65,480	69,351	73,177	73,177	
100-4104 PENALTY & INT ON PROP TAXES	39,825	42,393	35,893	39,342	39,342	
<b>TOTAL PROPERTY TAXES</b>	<b>3,642,474</b>	<b>3,852,335</b>	<b>3,880,564</b>	<b>3,887,839</b>	<b>4,187,446</b>	<b>0</b>
<b>OTHER TAXES</b>						
100-4150 SALES TAXES	1,650,931	1,613,098	1,700,246	1,725,000	1,725,000	
100-4152 FRANCHISE TAXES	338,338	333,900	343,474	338,724	338,724	
100-4160 MIXED BEVERAGE TAXES	15,024	7,455	16,738	16,805	16,805	
100-4165 PILOT-HOUSING AUTHORITY	9,552	11,600	10,000	8,200	8,200	
<b>TOTAL OTHER TAXES</b>	<b>2,013,845</b>	<b>1,966,053</b>	<b>2,070,458</b>	<b>2,088,729</b>	<b>2,088,729</b>	<b>0</b>
<b>LICENSES &amp; PERMITS</b>						
100-4202 CONTRACTOR'S LICENSES	9,540	8,070	9,675	9,561	9,561	
100-4203 ENGINEERING PLAN REVIEW FEE	0	0	0	0	30,000	
100-4220 BUILDING PERMITS	138,741	135,000	129,300	155,765	155,765	
100-4222 ELECTRICAL PERMITS	8,705	8,359	9,090	8,710	8,710	
100-4224 PLUMBING PERMITS	7,665	5,585	9,710	8,356	8,356	
100-4226 HVAC PERMITS	1,790	2,701	6,440	4,301	4,301	
100-4229 ZONING PERMIT FEES	16,771	17,221	11,900	15,420	15,420	
100-4230 FOOD & BEVERAGE PERMITS	8,010	8,910	6,507	7,752	7,752	
100-4233 FIRE REVIEW FEES	0	0	0	0	2,500	
100-4234 MISCELLANEOUS PERMITS	1,400	0	1,160	1,257	1,257	
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>192,622</b>	<b>185,846</b>	<b>183,782</b>	<b>211,122</b>	<b>243,622</b>	<b>0</b>
<b>INTERGOVERNMENTAL</b>						
100-4300 COUNTY-ANIMAL CONTROL	162,957	131,137	165,830	167,670	167,670	
100-4310 LISD-SCHOOL RESOURCE OFFICER	114,625	113,000	136,619	139,500	139,500	
100-4350 CAPCOG GRANTS	1,000	1,000	2,500	1,000	1,000	
100-4385 TX DIV OF EMERG MGT	36,791	0	0	0	0	
100-4390 OTH INTERGOVERNMENTAL REV	1,000	0	890	0	0	
100-4391 OTHER GRANTS	2,000	0	0	5,000	5,000	
TCEQ Riparian Grant			0	235,052	235,052	
100-4391-05 DONATIONS - SUMMER FAN PROG.	450	0	500	500	500	
100-4392 LCRA STEPS GRANT	0	0	2,150	2,150	2,150	
<b>TOTAL INTERGOVERNMENTAL</b>	<b>318,823</b>	<b>245,137</b>	<b>308,489</b>	<b>550,872</b>	<b>550,872</b>	<b>0</b>

**FINES & FEES**

100-4420	MUNICIPAL COURT FINES	233,823	207,920	280,385	287,065	287,065
100-4422	MUNI COURT WARRANT FEES	19,453	21,062	24,693	20,474	20,474
100-4424	MUNI COURT TIME PAYMENT FEES	4,859	3,868	6,156	5,560	5,560
100-4430	LAW ENFORCE SECURITY SVC FEES	30,280	20,000	24,282	20,906	20,906
100-4440	PARK & REC FACILITY FEES	5,430	7,051	4,700	5,259	5,259
100-4442	POOL ADMISSIONS	8,604	10,052	9,000	9,032	9,032
100-4450	LIBRARY SERVICES & FEES	13,228	12,081	13,373	13,622	13,622
100-4455	POLE RENTAL FEES	10,729	9,809	10,983	11,081	11,081
100-4470	ANIMAL ADOPTION FEES	5,469	5,679	5,478	5,579	5,579
100-4472	ANIMAL LICENSE FEES	9,560	5,498	8,500	9,514	9,514
100-4480	CEMETERY LOT SALES	11,200	9,438	5,500	8,300	8,300
100-4481	NSF CHECK FEES	3,270	3,249	3,660	3,718	3,718
100-4482	CREDIT CARD FEES FR CUST	3,819	2,311	4,651	4,311	4,311
100-4483	INTERMENT FEES	1,600	2,850	900	2,140	2,140
100-4499	OTHER FEES	3,100	2,384	3,488	2,754	2,754

**TOTAL FINES & FEES**


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<b>364,424</b>	<b>323,252</b>	<b>405,749</b>	<b>409,315</b>	<b>409,315</b>	<b>0</b>
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**LEASES & RENTS**

100-4601	LEASE INCOME	2,200	2,011	2,200	2,220	2,220
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**TOTAL LEASES & RENTS**


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<b>2,200</b>	<b>2,011</b>	<b>2,200</b>	<b>2,220</b>	<b>2,220</b>	<b>0</b>
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**INTEREST**

100-4710	INTEREST EARNINGS	77,611	37,000	103,197	97,872	97,872
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**TOTAL INTEREST**


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<b>77,611</b>	<b>37,000</b>	<b>103,197</b>	<b>97,872</b>	<b>97,872</b>	<b>0</b>
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**MISCELLANEOUS**

100-4806	SALE OF FIXED ASSETS	57,869	28,958	28,958	42,835	42,835
100-4808	INSURANCE REIMBURSEMENT	1,411	0	3,783	4,864	4,864
100-4809	EXPENDITURE REIMBURSEMENT	6,071	0	600	640	640
100-4812	DONATIONS-LIBRARY	585	0	0	0	0
100-4813	DONATIONS-POLICE	900	0	0	0	0
100-4816	DONATIONS-FIRE	100	0	0	0	0
100-4819	DONATIONS-OTHER	2,000	0	2,555	2,762	2,762
100-4840	LOT CLEARING REVENUE	37,491	31,242	37,653	41,555	41,555
100-4890	OTHER MISC REVENUE	15,918	16,234	13,163	9,133	9,133

**TOTAL MISCELLANEOUS**


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<b>122,345</b>	<b>76,434</b>	<b>86,712</b>	<b>101,789</b>	<b>101,789</b>	<b>0</b>
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**OP TRANSFERS & OTHER REVENUES**

100-4905	TRNSF FR ELECTRIC FUND	2,177,600	2,064,276	2,064,276	2,232,669	2,232,669	
100-4910	TRNSF FR WATER FUND	54,000	0	0	0	0	
100-4913	TRNSF FR RADIO MAINT FUND	0	63,003	63,003	63,003	41,040	
100-4915	TRNSF FR WASTEWATER FUND	401,000	488,724	488,724	453,844	453,844	
100-4920	TRNSF FR SOLID WASTE FUND	251,701	284,777	284,777	264,287	264,287	
100-4930	TRNSF FR TRANSPORTATION FUND	390,000	390,000	390,000	450,000	450,000	
100-4935	TRNSF FR LEDC FUND	40,228	44,124	44,124	51,067	51,067	
100-4945	TRNSF FR DRAINAGE FUND	35,000	55,000	55,000	155,000	155,000	
100-4965	TRNSF IN-OVERHEAD COSTS	19,126	20,428	20,428	21,041	21,041	
<b>TOTAL OP TRANSFERS &amp; OTHER REVENUES</b>		<b>3,368,655</b>	<b>3,410,332</b>	<b>3,410,332</b>	<b>3,690,911</b>	<b>3,668,948</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>10,102,999</b>	<b>10,098,400</b>	<b>10,451,483</b>	<b>11,040,669</b>	<b>11,350,813</b>	<b>0</b>

# MAYOR & COUNCIL

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
100-5101-102	SALARIES - ADMINISTRATIVE	18,000	18,000	18,000	18,000	18,000	
100-5101-110	WAGES - PART TIME	0	0		0	0	
100-5101-120	FICA/MEDICARE	1,913	1,913	1,913	1,913	1,913	
100-5101-122	RETIREMENT	0	0		0	0	
100-5101-130	EMPLOYEE HEALTH INSURANCE	0	0		0	0	
100-5101-132	WORKER'S COMP	56	57	58	60	60	
100-5101-134	UNEMPLOYMENT INSURANCE	0	0		0	0	
100-5101-150	CAR ALLOWANCE	4,000	4,000	4,000	4,000	4,000	
100-5101-152	BUSINESS EXPENSE ALLOWANCE	3,000	3,000	3,000	3,000	3,000	
<b>TOTAL PERSONNEL SERVICES</b>		<b>26,969</b>	<b>26,970</b>	<b>26,971</b>	<b>26,973</b>	<b>26,973</b>	<b>0</b>
<b>CONTRACTS &amp; SERVICES</b>							
100-5101-204	LEGAL	71,467	91,000	86,355	0	0	
100-5101-206	INSURANCE	0	0	0	0	0	
100-5101-207	PRINTING, MKTG & PUBLIC REL	23,971	21,080	11,086	33,000	33,000	
100-5101-207-05	PRINTING, MKTG & PUBLIC ReL	0	0	0	0	0	
100-5101-214	RENTS & LEASES	65	0	0	0	0	
100-5101-222	SAFETY & REGULATORY	0	0	0	0	0	
100-5101-226	RADIO & COMMUNICATIONS	1,201	1,296	1,254	1,300	1,300	
100-5101-240	POSTAGE & SHIPPING	109	30	66	100	100	
100-5101-299	OTHER CONTRACTS & SERVICES	41,289	13,609	20,200	14,000	14,000	
100-5101-299-11	COMPREHENSIVE PLAN	0	50,000	0	50,000	50,000	
100-5101-299-12	SPACE STUDY	0	0	0	0	40,000	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>138,102</b>	<b>177,015</b>	<b>118,961</b>	<b>98,400</b>	<b>138,400</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
100-5101-302	OFFICE	250	1,000	300	400	400	
100-5101-304	COMPUTER EQUIP & SOFTWARE	0	0	995	0	0	
100-5101-312-12	MACHINERY & EQUIPMENT	0	0	0	0	0	
100-5101-320	FOOD & BEVERAGE	1,830	600	800	600	600	
100-5101-399	OTHER SUPPLIES	55	0	0	0	0	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>2,135</b>	<b>1,600</b>	<b>2,095</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>MAINTENANCE &amp; REPAIRS</b>							
100-5101-410	BUILDINGS & STRUCTURES	0	2,000	50	5,000	5,000	
100-5101-410-01	BUILDINGS & STRUCTURES	2,214	5,000	2,500	0	0	



100-5101-412	MACHINERY & EQUIPMENT	0	0	0	0	0
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>2,214</b>	<b>7,000</b>	<b>2,550</b>	<b>5,000</b>	<b>5,000</b>
<b>STAFF DEV &amp; TRAINING</b>						
100-5101-502	DUES & SUBSCRIPTIONS	4,100	5,296	3,600	3,850	3,850
100-5101-502-20	DUES & SUBSCRIPTIONS - MAYOR	0	0	0	0	0
100-5101-502-21	DUES & SUBSCRIPTIONS - DIST 1	0	0	0	0	0
100-5101-502-22	DUES & SUBSCRIPTIONS - DIST 2	100	175	0	175	175
100-5101-502-23	DUES & SUBSCRIPTIONS - DIST 3	0	0	0	0	0
100-5101-502-24	DUES & SUBSCRIPTIONS - DIST 4	0	0	0	0	0
100-5101-502-25	DUES & SUBSCRIPTIONS - LARGE 1	0	75	0	75	75
100-5101-502-26	DUES & SUBSCRIPTIONS - LARGE 2	0	0	0	0	0
100-5101-508	MTGS-SEMINARS-CONFERENCES	25	15,045	0	0	0
100-5101-508-20	MTGS/SEMS/CONFES - MAYOR	1,237	0	1,520	2,300	2,300
100-5101-508-21	MTGS/SEMS/CONFES - DIST 1	298	0	1,150	2,300	2,300
100-5101-508-22	MTGS/SEMS/CONFES - DIST 2	1,640	2,000	2,000	2,300	2,300
100-5101-508-23	MTGS/SEMS/CONFES - DIST 3	1,237	0	650	2,300	2,300
100-5101-508-24	MTGS/SEMS/CONFES - DIST 4	925	0	1,520	2,300	2,300
100-5101-508-25	MTGS/SEMS/CONFES - LARGE 1	1,184	0	1,200	2,300	2,300
100-5101-508-26	MTGS/SEMS/CONFES - LARGE 2	1,469	0	1,305	2,300	2,300
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>12,215</b>	<b>22,591</b>	<b>12,945</b>	<b>20,200</b>	<b>20,200</b>
<b>MISCELLANEOUS</b>						
100-5101-703	ELECTION EXPENSES	20,490	0	0	25,000	25,000
100-5101-711	CONTR-CARTS	5,549	5,549	6,105	6,000	6,287
100-5101-712	CONTR-HAYS CLDWELL WOMEN	3,899	3,899	4,300	3,899	4,417
100-5101-713	CONTR-HCC ALCOHOL & DRUG	2,249	2,249	2,475	2,249	2,548
100-5101-714	CONTR-CCA MEALS ON WHEELS	6,099	6,099	6,710	6,099	6,910
100-5101-716	CONTR-SR CITIZENS CENTER	3,311	3,311	3,645	3,642	3,751
100-5101-717	CONTR-CASA OF CENTRAL TEX	3,349	3,349	3,685	3,684	3,794
100-5101-718	CONTR-CLD CNT CHRISTIAN MINSTRY	3,349	3,349	3,685	3,684	3,794
100-5101-724	CONTR-LOCKHART GRAND PRIX	0	0	0	0	26,000
100-5101-725	CONTR-CAPCOG-AIR QUALITY PROG	0	0	0	2,268	2,268
100-5101-795	DOWNTOWN PROMOTIONS	10,988	12,000	900	1,000	1,000
<b>TOTAL MISCELLANEOUS</b>		<b>59,283</b>	<b>39,805</b>	<b>31,505</b>	<b>57,525</b>	<b>85,770</b>
<b>CAPITAL OUTLAY</b>						
100-5101-910	BUILDINGS & STRUCTURES	0	33,929	33,929	30,000	30,000
100-5101-912	MACHINERY & EQUIPMENT	0	0	0	0	0
100-5101-990	LAND	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>33,929</b>	<b>33,929</b>	<b>30,000</b>	<b>30,000</b>
<b>TOTAL MAYOR/COUNCIL</b>		<b>240,918</b>	<b>308,910</b>	<b>228,956</b>	<b>239,098</b>	<b>307,343</b>

TAX

**100-GENERAL FUND  
GENERAL ADMINISTRATION  
TAX**

EXPENDITURES		<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>CONTRACTS &amp; SERVICES</b>							
100-5103-202	ADMINISTRATION & OPERATION	121,939	124,663	124,663	125,000	129,270	
100-5103-226	RADIO & COMMUNICATIONS	0	0	0	0	0	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>121,939</b>	<b>124,663</b>	<b>124,663</b>	<b>125,000</b>	<b>129,270</b>	<b>0</b>
<b>TOTAL TAX</b>		<b>121,939</b>	<b>124,663</b>	<b>124,663</b>	<b>125,000</b>	<b>129,270</b>	<b>0</b>

# CITY MANAGER

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
100-5105-102	SALARIES - ADMINISTRATIVE	148,791	150,423	157,495	158,973	166,648	
100-5105-105	SALARIES - PROFESSIONAL	19,276	58,298	19,310	61,802	64,268	
100-5105-106	WAGES - CLERICAL	22,608	23,566	22,976	23,566	24,273	
100-5105-108	WAGES - LABOR	0	0	0	0	0	
100-5105-109	BENEFIT PAY-OUT	0	0	0	0	0	
100-5105-110	WAGES - PART TIME	11,780	14,000	12,550	12,698	13,079	
100-5105-112	OVERTIME	7	0		0	0	
100-5105-116	LONGEVITY	6,100	4,498	7,120	4,953	4,953	
100-5105-120	FICA/MEDICARE	15,756	19,691	17,410	20,418	21,311	
100-5105-122	RETIREMENT	25,801	33,765	32,466	35,924	36,355	
100-5105-130	EMPLOYEE HEALTH INSURANCE	19,966	35,032	24,950	41,917	41,042	
100-5105-132	WORKER'S COMP	820	676	860	860	762	
100-5105-134	UNEMPLOYMENT INSURANCE	0	0	0	0	0	
100-5105-150	CAR ALLOWANCE	4,714	5,588	7,957	8,000	5,360	
100-5105-152	BUSINESS EXPENSE ALLOWANCE	977	1,026	0	0	0	
100-5105-155	PAYROLL CONTINGENCY	0	0	0	0	0	
100-5105-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>276,596</b>	<b>346,563</b>	<b>303,094</b>	<b>369,111</b>	<b>378,051</b>	

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

**CONTRACTS & SERVICES**

100-5105-203	ARCHITECTURAL & ENGINEERING	0	0	0	0	0
100-5105-204	LEGAL	6,586	250	0	350	350
100-5105-206	INSURANCE	400	400	320	400	400
100-5105-207	PRINTING, MKTG & PUBLIC REL	14,626	20,500	10,355	15,500	15,500
100-5105-208	GROUNDS & LANDSCAPING	109	3,484	0	3,000	3,000
100-5105-214	RENTS & LEASES	3,312	3,031	3,625	3,500	3,500
100-5105-218	COMPUTER EQUIP & SOFTWARE	350	4,300	3,950	4,000	4,000
100-5105-222	SAFETY & REGULATORY	0	200	50	100	100
100-5105-224	CHEMICAL & MEDICAL	48	0	0	0	0
100-5105-226	RADIO & COMMUNICATIONS	15,545	17,396	15,998	17,400	17,400
100-5105-228	JANITORIAL	15,560	15,812	15,385	0	0
100-5105-240	POSTAGE & SHIPPING	613	730	450	600	600
100-5105-299	OTHER CONTRACTS & SERVICES	7,377	20,800	20,705	4,800	4,800

**TOTAL CONTRACTS & SERVICES**


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<b>64,526</b>	<b>86,903</b>	<b>70,838</b>	<b>49,650</b>	<b>49,650</b>	<b>0</b>
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**MATERIALS & SUPPLIES**

100-5105-302	OFFICE	5,596	4,600	4,250	4,600	4,600
100-5105-304	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0
100-5105-310	BUILDINGS & STRUCTURES	1,000	0	0	0	0
100-5105-320	FOOD & BEVERAGE	455	500	404	500	500
100-5105-324	CHEMICAL & MEDICAL	0	275	0	100	100
100-5105-328	JANITORIAL	1,155	1,800	1,682	1,800	1,800
100-5105-334	OFFICE FURNITURE	150	0	375	300	300
100-5105-335	GAS	0	100	0	0	0
100-5105-336	DIESEL	0	0	0	0	0
100-5105-399	OTHER SUPPLIES	802	500	100	800	800

**TOTAL MATERIALS & SUPPLIES**


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<b>9,158</b>	<b>7,775</b>	<b>6,811</b>	<b>8,100</b>	<b>8,100</b>	<b>0</b>
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**MAINTENANCE & REPAIRS**

100-5105-402	OFFICE EQUIPMENT	0	0	0	0	0
100-5105-408	GROUNDS & LANDSCAPING	6,167	150	85	0	0
100-5105-410	BUILDINGS & STRUCTURES	17,110	2,000	1,425	2,000	2,000
100-5105-499	OTHER MAINTENANCE & REPAIRS	4,398	0	3,038	0	0

**TOTAL MAINTENANCE & REPAIRS**


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<b>27,675</b>	<b>2,150</b>	<b>4,548</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
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**STAFF DEV & TRAINING**

100-5105-502	DUES & SUBSCRIPTIONS	4,433	5,490	5,225	5,500	5,500
100-5105-504	EDUCATION/TRAINING MATERIALS	0	0	0	0	0
100-5105-508	MTGS-SEMINARS-CONFERENCES	359	1,500	1,785	2,700	2,700

**TOTAL STAFF DEV & TRAINING**

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<b>4,792</b>	<b>6,990</b>	<b>7,010</b>	<b>8,200</b>	<b>8,200</b>	<b>0</b>
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**MISCELLANEOUS**

100-5105-710	EMPLOYEE AWARDS	3,891	4,500	4,825	4,500	4,500
100-5105-745	COMPENS ABSENCE VARIANCE	0	0	0	0	0

**TOTAL MISCELLANEOUS**

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<b>3,891</b>	<b>4,500</b>	<b>4,825</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>
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**CAPITAL OUTLAY**

100-5105-904	COMPUTER EQUIP & SOFTWARE	0	0	0	40,000	40,000
100-5105-910	BUILDINGS & STRUCTURES	0	0	0	0	0
100-5105-912	MACHINERY & EQUIPMENT	0	0	0	0	0

**TOTAL CAPITAL OUTLAY**

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<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
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**TOTAL CITY MANAGER**

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<b>386,638</b>	<b>454,881</b>	<b>397,126</b>	<b>481,561</b>	<b>490,501</b>	<b>0</b>
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# ECONOMIC DEVELOPMENT



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

<b>EXPENDITURES</b>		<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>MISCELLANEOUS</b>							
100-5107-704-02	380 - FASHION GLASS	18,981	0	15,125	15,125	15,125	
100-5107-704-03	380 - CHUNILAL INC - SCHLOTSKY'S	0	0	277	500	500	
100-5107-704-04	380 - HILL COUNTRY FOODWORKS			400	5,100	5,100	
100-5107-707-05	308 - VISIONARY FIBER TECH			0	19,300	19,300	
<b>TOTAL MISCELLANEOUS</b>		<b>18,981</b>	<b>0</b>	<b>15,802</b>	<b>40,025</b>	<b>40,025</b>	<b>0</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>18,981</b>	<b>0</b>	<b>15,802</b>	<b>40,025</b>	<b>40,025</b>	<b>0</b>

**FINANCE DEPT.**

**100-GENERAL FUND  
GENERAL ADMINISTRATION  
FINANCE**

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
100-5108-102	SALARIES - ADMINISTRATIVE	56,927	62,410	18,635	48,450	51,401	
100-5108-104	SALARIES - SUPERVISORY	38,141	38,823	42,405	38,475	40,818	
100-5108-105	SALARIES - PROFESSIONAL	30,882	31,720	28,493	27,162	28,816	
100-5108-106	WAGES - CLERICAL	44,501	45,880	44,158	45,882	48,677	
100-5108-112	OVERTIME	283	0	655	0	0	
100-5108-116	LONGEVITY	7,152	6,776	6,767	6,837	6,027	
100-5108-120	FICA/MEDICARE	13,015	14,382	9,489	12,699	13,444	
100-5108-122	RETIREMENT	25,227	25,305	17,951	22,343	22,934	
100-5108-130	EMPLOYEE HEALTH INSURANCE	21,165	24,831	24,915	29,584	29,041	
100-5108-132	WORKER'S COMP	482	494	489	489	481	
100-5108-150	CAR ALLOWANCE	2,081	2,394	0	0	0	
100-5108-155	PAYROLL CONTINGENCY	0	0	0	0	0	
100-5108-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>239,856</b>	<b>253,015</b>	<b>193,957</b>	<b>231,921</b>	<b>241,639</b>	<b>0</b>

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

**CONTRACTS & SERVICES**

100-5108-202	ADMINISTRATION & OPERATIONS	35	40	35	40	40
100-5108-206	INSURANCE	0	0	0	0	0
100-5108-207	PRINTING, MKTG & PUBLIC REL	0	0	55	0	0
100-5108-212	FINANCIAL & ACCOUNTING	12,473	11,400	11,400	12,000	12,000
100-5108-214	RENTS & LEASES	785	1,200	815	1,200	1,200
100-5108-216	MAINTENANCE & REPAIRS	70	0	0	0	0
100-5108-218	COMPUTER EQUIP & SOFTWARE	19,232	20,933	20,900	21,000	21,000
100-5108-222	SAFETY & REGULATORY	0	0	0	0	0
100-5108-224	CHEMICAL & MEDICAL	0	0	0	0	0
100-5108-226	RADIO & COMMUNICATIONS	2,358	2,280	2,702	2,400	2,400
100-5108-240	POSTAGE & SHIPPING	1,812	2,353	1,560	1,850	1,850

100-5108-241	BANK SERVICE CHARGES	269	560	385	500	500
100-5108-299	OTHER CONTRACTS & SERVICES	264	0	315	0	0
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>37,298</b>	<b>38,766</b>	<b>38,167</b>	<b>38,990</b>	<b>38,990</b>
<b>MATERIALS &amp; SUPPLIES</b>						
100-5108-302	OFFICE	4,064	3,745	3,745	3,500	3,500
100-5108-304	COMPUTER EQUIP & SOFTWARE	499	0	0	1,000	1,000
100-5108-312	MACHINERY & EQUIPMENT	0	0	0	0	0
100-5108-332	MINOR TOOLS & EQUIPMENT	0	0	0	0	0
100-5108-334	OFFICE FURNITURE	0	0	0	0	0
100-5108-399	OTHER SUPPLIES	38	100	85	0	0
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>4,601</b>	<b>3,845</b>	<b>3,830</b>	<b>4,500</b>	<b>4,500</b>
<b>MAINTENANCE &amp; REPAIRS</b>						
100-5108-402	OFFICE EQUIPMENT	0	100	0	100	100
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>0</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>STAFF DEV &amp; TRAINING</b>						
100-5108-502	DUES & SUBSCRIPTIONS	1,404	1,140	240	500	500
100-5108-504	EDUCATION/TRAINING MATERIALS	359	0	0	0	0
100-5108-506	CERTIFICATION & LICENSING	548	420	700	150	150
100-5108-508	MTGS-SEMINARS-CONFERENCES	445	2,920	1,850	3,000	3,000
100-5108-510	TRANSPORTATION & LODGING	124	316	1,285	1,500	1,500
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>2,880</b>	<b>4,796</b>	<b>4,075</b>	<b>5,150</b>	<b>5,150</b>
<b>MISCELLANEOUS</b>						
100-5108-745	COMPENS ABSENCE VARIANCE	0	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
100-5108-904	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FINANCE</b>		<b>284,635</b>	<b>300,522</b>	<b>240,029</b>	<b>280,661</b>	<b>290,379</b>

# INFORMATION SERVICES

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>CONTRACTS &amp; SERVICES</b>							
100-5109-218	COMPUTER EQUIP & SOFTWARE	0	5,403	2,200	500	500	
100-5109-226	RADIO & COMMUNICATIONS	10,212	0	10,212	10,212	10,212	
100-5109-299	OTHER CONTRACTS & SERVICES	72,788	56,095	80,450	95,300	95,300	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>83,000</b>	<b>61,498</b>	<b>92,862</b>	<b>106,012</b>	<b>106,012</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
100-5109-302	OFFICE	0	0	0	0	0	
100-5109-304	COMPUTER EQUIP & SOFTWARE	25,791	25,500	116,800	25,500	25,500	
100-5109-326	RADIO & COMMUNICATIONS	0	0	0	0	0	
100-5109-334	OFFICE FURNITURE	0	0	0	0	0	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>25,791</b>	<b>25,500</b>	<b>116,800</b>	<b>25,500</b>	<b>25,500</b>	<b>0</b>
<b>MAINTENANCE &amp; REPAIRS</b>							
100-5109-410	BUILDINGS & STRUCTURES	0	0	3,500	0	0	
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>0</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
100-5109-904	COMPUTER EQUIP & SOFTWARE	0	18,212	0	6,000	6,000	
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>18,212</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>
<b>TOTAL INFORMATION SERVICES</b>		<b>108,791</b>	<b>105,210</b>	<b>213,162</b>	<b>137,512</b>	<b>137,512</b>	<b>0</b>

# CIVIL SERVICE

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
100-5110-105	SALARIES - PROFESSIONAL	13,769	14,143	13,800	14,141	15,003	
100-5110-112	OVERTIME	0	0	0	0	0	
100-5110-116	LONGEVITY	517	556	556	595	595	
100-5110-120	FICA/MEDICARE	1,050	1,124	1,085	1,127	1,193	
100-5110-122	RETIREMENT	1,975	1,978	1,955	1,983	2,036	
100-5110-130	EMPLOYEE HEALTH INSURANCE	1,865	2,170	2,580	2,601	2,553	
100-5110-132	WORKER'S COMP	37	39	39	41	43	
100-5110-155	PAYROLL CONTINGENCY	0	0	0	0	0	
100-5110-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>19,213</b>	<b>20,010</b>	<b>20,015</b>	<b>20,488</b>	<b>21,423</b>	<b>0</b>
<b>CONTRACTS &amp; SERVICES</b>							
100-5110-204	LEGAL	12,722	15,000	5,100	0	0	
100-5110-214	RENTS & LEASES	152	350	97	350	350	
100-5110-240	POSTAGE & SHIPPING	193	400	75	400	400	
100-5110-299	OTHER CONTRACTS & SERVICES	0	0	0	0	0	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>13,067</b>	<b>15,750</b>	<b>5,272</b>	<b>750</b>	<b>750</b>	
<b>MATERIALS &amp; SUPPLIES</b>							
100-5110-302	OFFICE	328	450	449	450	450	
100-5110-304	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0	
100-5110-334	OFFICE FURNITURE	0	0	0	0	0	
100-5110-399	OTHER SUPPLIES	2,075	7,100	2,492	7,100	7,100	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>2,403</b>	<b>7,550</b>	<b>2,941</b>	<b>7,550</b>	<b>7,550</b>	<b>0</b>
<b>STAFF DEV &amp; TRAINING</b>							
100-5110-502	DUES & SUBSCRIPTIONS	75	75	255	75	75	
100-5110-504	EDUCATION/TRAINING MATERIALS	121	0	0	0	0	
100-5110-508	MTGS-SEMINARS-CONFERENCES	5,061	7,765	2,740	7,765	7,765	
100-5110-510	TRANSPORTATION & LODGING	0	0	0	0	0	
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>5,257</b>	<b>7,840</b>	<b>2,995</b>	<b>7,840</b>	<b>7,840</b>	<b>0</b>
<b>TOTAL CIVIL SERVICE</b>		<b>39,940</b>	<b>51,150</b>	<b>31,223</b>	<b>36,628</b>	<b>37,563</b>	<b>0</b>



# COMMUNITY FACILITIES

**100-GENERAL FUND  
HEALTH  
COMMUNITY FACILITY**

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>CONTRACTS &amp; SERVICES</b>							
100-5211-206	INSURANCE	0	0	0	0	0	
100-5211-210	BUILDINGS & STRUCTURES	1,840	1,800	889	1,900	1,900	
100-5211-222	SAFETY & REGULATORY	0	0	0	0	0	
100-5211-226	RADIO & COMMUNICATIONS	6,516	4,704	7,224	7,465	7,465	
100-5211-299	OTHER CONTRACTS & SERVICES	706	960	451	960	960	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>9,062</b>	<b>7,464</b>	<b>8,564</b>	<b>10,325</b>	<b>10,325</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
100-5211-310	BUILDINGS & STRUCTURES	0	1,888	1,140	2,000	2,000	
100-5211-334	OFFICE FURNITURE	0	0	0	0	0	
100-5211-399	OTHER SUPPLIES	415	120	620	800	800	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>415</b>	<b>2,008</b>	<b>1,760</b>	<b>2,800</b>	<b>2,800</b>	<b>0</b>
<b>MAINTENANCE &amp; REPAIRS</b>							
100-5211-410	BUILDINGS & STRUCTURES	1,369	650	1,570	2,500	2,500	
100-5211-412	MACHINERY & EQUIPMENT	0	0	0	0	0	
100-5211-499	OTHER MAINTENANCE & REPAIRS	551	800	0	800	800	
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>1,920</b>	<b>1,450</b>	<b>1,570</b>	<b>3,300</b>	<b>3,300</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
100-5211-910	BUILDINGS & STRUCTURES	0	0		0	0	
100-5211-911	CONSTR/PROJECT IMPROVEMENT	0	0		0	0	
100-5211-912	MACHINERY & EQUIPMENT	0	0		0	0	
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMMUNITY FACILITY</b>		<b>11,397</b>	<b>10,922</b>	<b>11,894</b>	<b>16,425</b>	<b>16,425</b>	<b>0</b>

# COMMUNICATIONS

**100-GENERAL FUND  
PUBLIC SAFETY  
COMMUNICATIONS**

<b>EXPENDITURES</b>		<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>PERSONNEL SERVICES</b>							
100-5314-104	SALARIES - SUPERVISORY	50,123	51,482	50,183	51,459	53,003	
100-5314-106	WAGES - CLERICAL	0	0	0	0	0	
100-5314-108	WAGES - LABOR	297,239	302,721	284,555	302,830	311,914	
100-5314-110	WAGES - PART TIME	0	0	0	0	0	
100-5314-112	OVERTIME	32,462	0	32,370	40,000	41,200	
100-5314-114	CERTIFICATION PAY	12,070	12,000	11,550	0	0	
100-5314-116	LONGEVITY	8,620	9,680	9,680	10,952	10,952	
100-5314-118	INCENTIVE PAY	0	0	0	13,200	13,200	
100-5314-120	FICA/MEDICARE	30,385	28,755	30,061	32,011	32,916	
100-5314-122	RETIREMENT	55,081	50,594	67,410	56,322	56,150	
100-5314-130	EMPLOYEE HEALTH INSURANCE	68,542	85,750	92,171	93,371	90,280	
100-5314-132	WORKER'S COMP	937	988	977	1,144	1,178	
100-5314-155	PAYROLL CONTINGENCY	0	0	0	0	0	
100-5314-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>555,459</b>	<b>541,970</b>	<b>578,957</b>	<b>601,289</b>	<b>610,793</b>	<b>0</b>

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

<b>CONTRACTS &amp; SERVICES</b>							
100-5314-214	RENTS & LEASES	0	120	0	0	0	
100-5314-216	MAINTENANCE & REPAIRS	0	3,613	1,200	0	0	
100-5314-222	SAFETY & REGULATORY	0	0	0	0	0	
100-5314-224	CHEMICAL & MEDICAL	335	340	346	300	300	
100-5314-226	RADIO & COMMUNICATIONS	9,898	10,066	11,826	10,066	10,066	
100-5314-299	OTHER CONTRACTS & SERVICES	0	0		0	0	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>10,233</b>	<b>14,139</b>	<b>13,372</b>	<b>10,366</b>	<b>10,366</b>	<b>0</b>

<b>MATERIALS &amp; SUPPLIES</b>							
100-5314-302	OFFICE	1,559	2,690	955	1,500	1,500	
100-5314-304	COMPUTER EQUIP & SOFTWARE	0	700	1,035	4,340	4,340	

100-5314-330	UNIFORMS & APPAREL	0	700	350	0	0
100-5314-332	MINOR TOOLS & EQUIPMENT	0	1,300	0	0	0
100-5314-334	OFFICE FURNITURE	0	2,300	2,500	1,000	1,000
100-5314-399	OTHER SUPPLIES	0	0	0	0	0
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>1,559</b>	<b>7,690</b>	<b>4,840</b>	<b>6,840</b>	<b>6,840</b>
<b>MAINTENANCE &amp; REPAIRS</b>						
100-5314-402	OFFICE EQUIPMENT	140	750	185	200	200
100-5314-426	RADIO & COMMUNICATIONS	0	1,500	0	200	200
100-5314-499	OTHER MAINTENANCE & REPAIRS	0	7,700	6,550	2,500	2,500
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>140</b>	<b>9,950</b>	<b>6,735</b>	<b>2,900</b>	<b>2,900</b>
<b>STAFF DEV &amp; TRAINING</b>						
100-5314-502	DUES & SUBSCRIPTIONS	0	0	0	0	0
100-5314-506	CERTIFICATION & LICENSING	808	2,900	550	1,000	1,000
100-5314-508	MTGS-SEMINARS-CONFERENCES	82	0	268	0	0
100-5314-510	TRANSPORTATION & LODGING	92	1,425	607	400	400
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>982</b>	<b>4,325</b>	<b>1,425</b>	<b>1,400</b>	<b>1,400</b>
<b>MISCELLANEOUS</b>						
100-5314-745	COMPENS ABSENCE VARIANCE	0	0	0	0	0
100-5314-781	OTHER USES	0	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
100-5314-934	OFFICE FURNITURE	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMMUNICATIONS</b>		<b>568,373</b>	<b>578,074</b>	<b>605,329</b>	<b>622,795</b>	<b>632,299</b>

# ANIMAL CONTROL

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
100-5315-102	SALARIES - ADMINISTRATIVE	0	0	0	0	0	
100-5315-104	SALARIES - SUPERVISORY	0	37,538	37,051	37,544	38,670	
100-5315-104-04	SALARIES - SUPERVISORY - ACO	33,148	0	0	0	0	
100-5315-106	WAGES - CLERICAL	478	0	2,835	22,547	23,223	
100-5315-108	WAGES - LABOR	66,699	129,037	65,570	105,310	108,469	
100-5315-108-04	WAGES - LABOR - ACO	31,126	0	28,055	0	0	
100-5315-110	WAGES - PART TIME	39,194	22,656	35,065	22,548	23,224	
100-5315-112	OVERTIME	689	1,700	730	1,650	1,700	
100-5315-112-04	OVERTIME - ACO	601	0	550	0	0	
100-5315-116	LONGEVITY	345	2,539	630	3,055	3,055	
100-5315-116-04	LONGEVITY - ACO	1,285	0	1,909	0	0	
100-5315-120	FICA/MEDICARE	8,134	14,800	7,916	14,738	15,173	
100-5315-120-04	FICA/MEDICARE - ACO	5,047	0	4,963	0	0	
100-5315-122	RETIREMENT	14,539	26,041	18,016	25,931	25,884	
100-5315-122-04	RETIREMENT - ACO	9,212	0	11,621	0	0	
100-5315-130	EMPLOYEE HEALTH INSURANCE	18,448	51,540	31,938	53,645	51,719	
100-5315-130-04	EMPLOYEE HEALTH INSURANCE-ACO	15,869	0	20,780	0	0	
100-5315-132	WORKER'S COMP	5,095	6,418	6,130	6,653	6,850	
100-5315-132-04	WORKER'S COMP - ACO	0	0	0	0	0	
100-5315-134	UNEMPLOYMENT INSURANCE	0	0	0	0	0	
100-5315-155	PAYROLL CONTINGENCY	0	0	0	0	0	
100-5315-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>249,909</b>	<b>292,269</b>	<b>273,759</b>	<b>293,621</b>	<b>297,967</b>	<b>0</b>

ANIMAL CONTROL	Full-time	Part-time	Active	Vacant	Budgeted
Animal Control Officer	X			1	X
Animal Shelter, Supervisor	X		1		X
Animal Shelter, Admin Asst	X		1		X
ACO/Animal Shelter Attendant	X		3		X
Animal Shelter, Attendant		X	1	1	X

**CONTRACTS & SERVICES**

100-5315-207	PRINTING, MKTG & PUBLIC REL	0	2,973	209	1,000	1,000
100-5315-208	GROUNDS & LANDSCAPING	0	650	600	1,000	1,000
100-5315-212	FINANCIAL & ACCOUNTING	0	0	0	0	0
100-5315-214	RENTS & LEASES	17	300	25	300	300
100-5315-216	MAINTENANCE & REPAIRS	2,772	0	0	0	0
100-5315-218	COMPUTER EQUIP & SOFTWARE	1,990	3,779	0	1,000	1,000
100-5315-220	FOOD & BEVERAGE	1,002	660	740	1,000	1,000
100-5315-222	SAFETY & REGULATORY	25	456	160	456	456
100-5315-224	CHEMICAL & MEDICAL	8,740	23,870	9,866	23,870	23,870
100-5315-226	RADIO & COMMUNICATIONS	2,390	1,734	3,320	3,482	3,482
100-5315-226-04	RADIO & COMMUNICATIONS-ACO	265	696	535	570	570
100-5315-240	POSTAGE & SHIPPING	1,068	2,732	550	1,700	1,700
100-5315-244	UTILITIES	0	0	0	0	0
100-5315-252	LICENS/REGISTR/PERMITS	0	3,875	0	3,875	3,875
100-5315-299	OTHER CONTRACTS & SERVICES	18,389	0	36,312	0	0

**TOTAL CONTRACT & SERVICES**

<b>36,658</b>	<b>41,725</b>	<b>52,317</b>	<b>38,253</b>	<b>38,253</b>	<b>0</b>
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**MATERIALS & SUPPLIES**

100-5315-302	OFFICE	1,976	2,055	1,675	2,055	2,055
100-5315-303	ANIMAL FOOD	0	6,200	0	6,200	6,200
100-5315-304	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0
100-5315-306	MOTOR VEHICLES	4,928	254	0	254	254
100-5315-306-04	MOTOR VEHICLES-ACO	351	400	432	400	400
100-5315-308	GROUNDS & LANDSCAPING	0	476	575	550	550
100-5315-310	BUILDINGS & STRUCTURES	4,791	840	835	840	840
100-5315-312	MACHINERY & EQUIPMENT	172	2,000	469	2,000	2,000
100-5315-322	SAFETY & REGULATORY	0	0	0	0	0
100-5315-324	CHEMICAL & MEDICAL	14,600	10,915	12,025	14,600	14,600
100-5315-326	RADIO & COMMUNICATIONS	0	310	0	310	310
100-5315-326-04	RADIO & COMMUNICATIONS-ACO	0	0	0	0	0
100-5315-328	JANITORIAL	5,198	5,386	4,503	5,386	5,386
100-5315-330	UNIFORMS & APPAREL	296	1,022	477	1,022	1,022
100-5315-330-04	UNIFORMS & APPAREL-ACO	0	0	0	0	0
100-5315-332	MINOR TOOLS & EQUIPMENT	268	300	0	300	300
100-5315-334	OFFICE FURNITURE	0	2,400	410	2,400	2,400
100-5315-335	GAS	0	1,300	50	1,300	1,300
100-5315-335-04	GAS - ACO	1,670	2,000	1,932	2,000	2,000
100-5315-336-04	DIESEL - ACO	-1	0	0	0	0
100-5315-337	TIRES - TUBES - BATTERIES	0	0	0	0	0
100-5315-337-04	TIRES-TUBES-BATTERIES-ACO	152	529	200	529	529
100-5315-399	OTHER SUPPLIES	0	0	0	0	0

**TOTAL MATERIALS & SUPPLIES**

<b>34,401</b>	<b>36,387</b>	<b>23,583</b>	<b>40,146</b>	<b>40,146</b>	<b>0</b>
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**MAINTENANCE & REPAIRS**

100-5315-406	MOTOR VEHICLES	100	0	20	0	0
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100-5315-406-04	MOTOR VEHICLES-ACO	410	0	0	0	0
100-5315-408	GROUNDS & LANDSCAPING	0	0	0	0	0
100-5315-410	BUILDINGS & STRUCTURES	0	0	6,250	2,000	2,000
100-5315-412	MACHINERY & EQUIPMENT	39	600	270	600	600
100-5315-499	OTHER MAINTENANCE & REPAIRS	0	0	0	0	0
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>549</b>	<b>600</b>	<b>6,540</b>	<b>2,600</b>	<b>2,600</b>
<b>STAFF DEV &amp; TRAINING</b>						
100-5315-502	DUES & SUBSCRIPTIONS	0	0	0	0	0
100-5315-502-04	DUES & SUBSCRIPTIONS-ACO	0	0	0	0	0
100-5315-504	EDUCATION/TRAINING MATERIALS	0	0	0	0	0
100-5315-504-04	EDUC/TRAINING MATERIAL -ACO	0	0	0	0	0
100-5315-506	CERTIFICATION & LICENSING	875	1,000	525	1,000	1,000
100-5315-506-04	CERTIF & LICENSING-ACO	0	0	0	0	0
100-5315-508	MTGS-SEMINARS-CONFERENCES	300	900	0	900	900
100-5315-508-04	MTGS-SEMIN-CONFERENCES-ACO	0	0	0	0	0
100-5315-510	TRANSPORTATION & LODGING	1,754	1,550	350	1,550	1,550
100-5315-510-04	TRANSPORTATION & LODG-ACO	0	0	0	0	0
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>2,929</b>	<b>3,450</b>	<b>875</b>	<b>3,450</b>	<b>3,450</b>
<b>MISCELLANEOUS</b>						
100-5315-745	COMPENS ABSENCE VARIANCE	0	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
100-5315-906-04	MOTOR VEHICLES	0	0	0	0	0
100-5315-910	BUILDINGS & STRUCTURES	0	0	0	0	0
100-5315-953	OFFICE FURNITURE	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ANIMAL CONTROL</b>		<b>324,446</b>	<b>374,431</b>	<b>357,074</b>	<b>378,070</b>	<b>382,416</b>

# MUNICIPAL COURT

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

<b>EXPENDITURES</b>		<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>PERSONNEL SERVICES</b>							
100-5316-102	SALARIES - ADMINISTRATIVE	0	0	0	0	0	
100-5316-104	SALARIES - SUPERVISORY	44,535	45,731	44,596	45,731	46,654	
100-5316-105	SALARIES - PROFESSIONAL	30,900	30,900	41,200	30,900	30,900	
100-5316-106	WAGES - CLERICAL	54,633	62,902	61,370	62,899	69,520	
100-5316-108	WAGES - LABOR	0	0	0	0	0	
100-5316-110	WAGES - PART TIME	2,320	6,000	5,680	6,000	29,525	
100-5316-112	OVERTIME	812	1,288	550	1,250	1,288	
100-5316-114	CERTIFICATION PAY	382	1,980	350	600	600	
100-5316-116	LONGEVITY	3,120	4,200	4,200	4,992	4,992	
100-5316-118	INCENTIVE PAY	0	0	0	0	0	
100-5316-120	FICA/MEDICARE	9,337	12,790	10,317	11,656	14,036	
100-5316-122	RETIREMENT	14,391	19,253	15,368	16,350	19,912	
100-5316-130	EMPLOYEE HEALTH INSURANCE	20,832	20,159	24,810	20,578	20,233	
100-5316-132	WORKER'S COMP	385	390	383	404	489	
100-5316-134	UNEMPLOYMENT INSURANCE	0	0	0	0	0	
100-5316-155	PAYROLL CONTINGENCY	0	0	0	22,840	0	
100-5316-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>181,647</b>	<b>205,593</b>	<b>208,824</b>	<b>224,200</b>	<b>238,149</b>	

<b>MUNICIPAL COURT</b>	<b>Full-time</b>	<b>Part-time</b>	<b>Active</b>	<b>Vacant</b>	<b>Budgeted</b>
Municipal Court Manager	X		1		X
Deputy Court Clerk	X		1		X
Deputy Court Clerk - P/T		X		1	X
Juvenile Case Manager	X		1		X
Municipal Court Judge		X	1		X

**CONTRACTS & SERVICES**

100-5316-202	ADMINISTRATION & OPERATION	54	500	0	500	500
100-5316-206	INSURANCE	0	0	0	0	0
100-5316-207	PRINTING, MKTG & PUBLIC RE	101	301	130	300	300
100-5316-212	FINANCIAL & ACCOUNTING	10,689	14,000	11,035	12,000	12,000
100-5316-214	RENTS & LEASES	1,297	1,980	1,298	1,500	1,500
100-5316-216	MAINTENANCE & REPAIRS	839	600	225	600	600
100-5316-222	SAFETY & REGULATORY	260	335	263	350	350
100-5316-224	CHEMICAL & MEDICAL	7	0	0	0	0
100-5316-226	RADIO & COMMUNICATIONS	8,375	8,068	7,554	8,000	8,000
100-5316-228	JANITORIAL	4,050	4,500	4,218	0	0
100-5316-240	POSTAGE & SHIPPING	1,863	1,200	1,651	2,000	2,000
100-5316-244	UTILITIES	4,931	6,300	4,526	5,000	5,000
100-5316-299	OTHER CONTRACTS & SERVICES	90	0	0	0	0

**TOTAL CONTRACTS & SERVICES**


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<b>32,556</b>	<b>37,784</b>	<b>30,900</b>	<b>30,250</b>	<b>30,250</b>	<b>0</b>
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**MATERIALS & SUPPLIES**

100-5316-302	OFFICE	1,596	1,600	1,600	1,800	1,800
100-5316-304	COMPUTER EQUIP & SOFTWARE	1,075	0	45	500	500
100-5316-305	GUNS & AMMUNITION	0	0	0	0	0
100-5316-306	MOTOR VEHICLES	0	0	0	0	0
100-5316-310	BUILDINGS & STRUCTURES	0	0	0	0	0
100-5316-320	FOOD & BEVERAGE	359	504	369	400	400
100-5316-328	JANITORIAL	179	300	223	400	400
100-5316-330	UNIFORMS & APPAREL	0	270	185	200	200
100-5316-332	MINOR TOOLS & EQUIPMENT	0	0	0	0	0
100-5316-334	OFFICE FURNITURE	300	400	209	1,000	1,000
100-5316-335	GAS	0	0	0	0	0
100-5316-336	DIESEL	0	0	0	0	0
100-5316-337	TIRES - TUBES - BATTERIES	0	0	0	0	0
100-5316-399	OTHER SUPPLIES	81	0	0	0	0

**TOTAL MATERIALS & SUPPLIES**


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<b>3,590</b>	<b>3,074</b>	<b>2,631</b>	<b>4,300</b>	<b>4,300</b>	<b>0</b>
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**MAINTENANCE & REPAIRS**

100-5316-406	MOTOR VEHICLES	0	0	0	0	0
100-5316-408	GROUNDS & LANDSCAPING	0	200	190	300	300
100-5316-410	BUILDINGS & STRUCTURES	6,972	0	0	0	0
100-5316-499	OTHER MAINTENANCE & REPAIR	0	0	0	0	0

**TOTAL MAINTENANCE & REPAIRS**


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<b>6,972</b>	<b>200</b>	<b>190</b>	<b>300</b>	<b>300</b>	<b>0</b>
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**STAFF DEV & TRAINING**

100-5316-502	DUES & SUBSCRIPTIONS	220	1,815	220	200	200
100-5316-504	EDUCATION/TRAINING MATERIA	0	0	0	0	0

100-5316-506	CERTIFICATION & LICENSING	150	475	150	225	225	
100-5316-508	MTGS-SEMINARS-CONFERENCES	770	1,000	800	1,000	1,000	
100-5316-510	TRANSPORTATION & LODGING	1,577	2,000	1,836	1,500	1,500	
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>2,717</b>	<b>5,290</b>	<b>3,006</b>	<b>2,925</b>	<b>2,925</b>	<b>0</b>
<b>MISCELLANEOUS</b>							
100-5316-735	BAD DEBT EXPENSE	0	0	0	0	0	
100-5316-736	CASH SHORT/ OVER	-4	0	0	0	0	
100-5316-740	CREDIT CARD FEES	3,292	2,000	3,959	3,200	3,200	
100-5316-745	COMPENS ABSENCE VARIANCE	0	0	0	0	0	
<b>TOTAL MISCELLANEOUS</b>		<b>3,288</b>	<b>2,000</b>	<b>3,959</b>	<b>3,200</b>	<b>3,200</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
100-5316-910	BUILDING & STRUCTURES	0	13,536	13,536	26,500	26,500	
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>13,536</b>	<b>13,536</b>	<b>26,500</b>	<b>26,500</b>	<b>0</b>
<b>TOTAL MUNICIPAL COURT</b>		<b>230,770</b>	<b>267,477</b>	<b>263,046</b>	<b>291,675</b>	<b>305,624</b>	<b>0</b>

**POLICE DEPT.**

**100-GENERAL FUND  
PUBLIC SAFETY  
POLICE**

EXPENDITURES	2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
100-5317-102	SALARIES - ADMINISTRATIVE	93,087	100,631	98,134	100,631	103,650
100-5317-104	SALARIES - SUPERVISORY	513,681	492,464	528,642	488,051	502,692
100-5317-106	WAGES - CLERICAL	50,542	79,912	77,987	79,913	82,310
100-5317-108	WAGES - LABOR	897,821	1,079,981	967,502	1,084,144	1,116,580
100-5317-111	STEP-UP PAY	0	0	0	0	0
100-5317-112	OVERTIME	128,841	102,346	112,680	97,206	100,122
100-5317-112-01	OVERTIME - STEP	0	0	0	0	0
100-5317-114	CERTIFICATION PAY	13,122	12,900	13,748	7,900	15,900
100-5317-115	HIRING INCENTIVE	640	8,000	560	8,000	8,000
100-5317-116	LONGEVITY	10,625	11,793	11,793	12,785	12,785
100-5317-117	ASSIGNMENT PAY	12,578	16,800	14,405	16,800	16,800
100-5317-118	INCENTIVE PAY	5,585	5,100	6,030	14,900	6,900
100-5317-119	BONUS PAY	0	0	0	0	0
100-5317-120	FICA/MEDICARE	126,999	146,477	111,155	146,507	150,746
100-5317-120-01	FICA/MEDICARE-STEP	0	0	0	0	0
100-5317-122	RETIREMENT	236,419	254,373	179,016	257,776	257,155
100-5317-130	EMPLOYEE HEALTH INSURANCE	203,588	265,667	237,920	322,434	313,838
100-5317-132	WORKER'S COMP	37,467	45,763	41,188	47,659	49,032
100-5317-150	CAR ALLOWANCE	4,828	4,800	2,944	0	0
100-5317-155	PAYROLL CONTINGENCY	0	0	0	12,218	0
100-5317-159	COLA	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>2,335,823</b>	<b>2,627,007</b>	<b>2,403,704</b>	<b>2,696,924</b>	<b>2,736,510</b>	<b>0</b>

POLICE DEPT	Full-time	Part-time	Active	Vacant	Budgeted
Police Chief	X		1		X
Administrative Coordinator	X		1		X
Captain	X		1		X
Lieutenant	X		3		X
Sargent	X		4		X
Investigator	X		3		X
School Resource Officer	X		2		X
Police Officer	X		10	4	X
Warrant Baliff Officer	X		1		X
Victim Svcs Coord/Prop Evidence Tech	X		1		X

<b>CONTRACTS &amp; SERVICES</b>						
100-5317-202	ADMINISTRATION & OPERATION	22,100	17,615	16,550	17,615	21,900
100-5317-206	INSURANCE	0	0		0	0

100-5317-207	PRINTING, MKTG & PUBLIC RE	1,695	2,400	2,265	4,400	4,400
100-5317-214	RENTS & LEASES	3,433	9,822	2,258	3,500	3,500
100-5317-216	MAINTENANCE & REPAIRS	1,313	951	1,175	951	951
100-5317-218	COMPUTER EQUIP & SOFTWARE	0	0	370	0	0
100-5317-222	SAFETY & REGULATORY	0	0	0	0	0
100-5317-224	CHEMICAL & MEDICAL	3,887	9,100	2,951	4,500	4,500
100-5317-226	RADIO & COMMUNICATIONS	36,338	35,038	33,028	36,938	36,938
100-5317-228	JANITORIAL	5,772	5,772	7,095	0	0
100-5317-230	UNIFORMS & APPAREL	0	1,200	450	0	0
100-5317-240	POSTAGE & SHIPPING	1,335	1,500	1,042	1,500	1,500
100-5317-244	UTILITIES	2,059	3,600	2,058	3,600	3,600
100-5317-245	JAIL PROCESSING FEES	0	0	0	0	0
100-5317-299	OTHER CONTRACTS & SERVICES	672	0	0	0	0

<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>78,604</b>	<b>86,998</b>	<b>69,242</b>	<b>73,004</b>	<b>77,289</b>	<b>0</b>
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**MATERIALS & SUPPLIES**

100-5317-302	OFFICE	10,841	12,000	10,662	12,600	12,600
100-5317-304	COMPUTER EQUIP & SOFTWARE	741	900	937	900	900
100-5317-305	GUNS & AMMUNITION	34,976	9,909	7,520	16,734	16,734
100-5317-306	MOTOR VEHICLES	2,066	2,000	1,721	2,100	2,100
100-5317-310	BUILDINGS & STRUCTURES	0	0	0	0	0
100-5317-312	MACHINERY & EQUIPMENT	1,924	4,891	4,845	4,891	4,891
100-5317-324	CHEMICAL & MEDICAL	0	2,400	2,079	2,508	2,508
100-5317-326	RADIO & COMMUNICATIONS	1,197	4,000	1,037	4,000	4,000
100-5317-328	JANITORIAL	3,116	4,000	3,829	4,200	4,200
100-5317-330	UNIFORMS & APPAREL	25,273	15,853	12,652	15,853	15,853
100-5317-334	OFFICE FURNITURE	743	900	450	900	900
100-5317-335	GAS	51,010	36,000	41,630	36,000	36,000
100-5317-336	DIESEL	-3	100	85	100	100
100-5317-337	TIRES - TUBES - BATTERIES	2,292	0	0	0	0
100-5317-399	OTHER SUPPLIES	3,517	6,619	2,913	3,000	3,000

<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>137,693</b>	<b>99,572</b>	<b>90,360</b>	<b>103,786</b>	<b>103,786</b>	<b>0</b>
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**MAINTENANCE & REPAIRS**

100-5317-402	OFFICE EQUIPMENT	0	0	0	0	0
100-5317-404	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0
100-5317-406	MOTOR VEHICLES	15,606	21,637	19,588	21,637	21,637
100-5317-408	GROUNDS & LANDSCAPING	0	200	0	1,700	1,700
100-5317-410	BUILDINGS & STRUCTURES	4,046	4,675	1,680	4,675	4,675
100-5317-412	MACHINERY & EQUIPMENT	3,171	3,850	2,042	0	0
100-5317-422	SAFETY & REGULATORY	0	0	0	0	0
100-5317-424	CHEMICAL & MEDICAL	0	0	0	0	0
100-5317-426	RADIO & COMMUNICATIONS	0	1,600	1,200	1,600	1,600
100-5317-428	JANITORIAL	0	0	0	0	0
100-5317-430	UNIFORMS & APPAREL	0	0	0	0	0



100-5317-432	MINOR TOOLS & EQUIPMENT	0	500	0	500	500
100-5317-499	OTHER MAINTENANCE & REPAIR	0	0		0	0
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>22,823</b>	<b>32,462</b>	<b>24,510</b>	<b>30,112</b>	<b>30,112</b>
<b>STAFF DEV &amp; TRAINING</b>						
100-5317-502	DUES & SUBSCRIPTIONS	215	25	156	250	250
100-5317-504	EDUCATION/TRAINING MATERIA	5,067	6,950	933	5,500	5,500
100-5317-506	CERTIFICATION & LICENSING	6,546	7,575	6,575	2,200	2,200
100-5317-508	MTGS-SEMINARS-CONFERENCES	6,453	2,000	2,692	2,000	2,000
100-5317-510	TRANSPORTATION & LODGING	0	0	2,405	4,050	4,050
100-5317-510-01	TRANSP & LODGING-TXDOT	0	0	0	0	0
100-5317-510-02	TRANSP & LODGING-CITY MATCH	0	0	0	0	0
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>18,281</b>	<b>16,550</b>	<b>12,761</b>	<b>14,000</b>	<b>14,000</b>
<b>MISCELLANEOUS</b>						
100-5317-726	COMMUNITY COPS	0	0	0	0	0
100-5317-730	MISC OTHER EXPENSES	0	0	0	0	0
100-5317-735	BAD DEBT EXPENSE	0	0	0	0	0
100-5317-737	POLICE GRANT EXPEND	0	0	0	0	0
100-5317-740	SPECIAL INVESTIGATIONS	1,776	5,000	3,395	200	200
100-5317-741	SPECIAL INVESTIGATIONS	0	0	0	0	0
100-5317-749	K-9 EXPENSE	16,327	3,500	1,127	3,500	3,500
<b>TOTAL MISCELLANEOUS</b>		<b>18,103</b>	<b>8,500</b>	<b>4,522</b>	<b>3,700</b>	<b>3,700</b>
<b>CAPITAL OUTLAY</b>						
100-5317-904	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0
100-5317-906	MOTOR VEHICLES	132,437	0	138,275	92,000	92,000
100-5317-910	BUILDINGS & STRUCTURES	0	7,200	26,517	7,000	22,462
100-5317-912	MACHINERY & EQUIPMENT	0	0	0	0	0
100-5317-926	RADIO & COMMUNICATIONS EQU	18,284	0	0	0	0
100-5317-934	OFFICE FURNITURE	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>150,721</b>	<b>7,200</b>	<b>164,792</b>	<b>99,000</b>	<b>114,462</b>
<b>TOTAL POLICE</b>		<b>2,762,048</b>	<b>2,878,289</b>	<b>2,769,891</b>	<b>3,020,526</b>	<b>3,079,859</b>

**FIRE DEPT.**

**100-GENERAL FUND  
PUBLIC SAFETY  
FIRE**

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
100-5318-102	SALARIES - ADMINISTRATIVE	74,906	141,399	137,966	142,408	149,081	
100-5318-104	SALARIES - SUPERVISORY	160,878	151,008	156,382	149,126	159,565	
100-5318-105	SALARIES - PROFESSIONAL	0	0	0	0	0	
100-5318-108	WAGES - LABOR	346,068	400,108	267,931	404,886	433,229	
100-5318-110	WAGES - PART TIME	20,435	24,433	23,809	24,430	25,163	
100-5318-111	PART TIME-VOLUNTEERS	395	1,000	395	1,000	1,000	
100-5318-112	OVERTIME	112,853	81,298	211,059	187,391	200,508	
100-5318-114	CERTIFICATION PAY	5,069	6,000	4,928	5,100	5,100	
100-5318-116	LONGEVITY	1,344	1,772	1,580	2,146	2,146	
100-5318-117	ASSIGNMENT PAY	0	0	0	0	0	
100-5318-118	INCENTIVE PAY	1,191	0	852	900	600	
100-5318-120	FICA/MEDICARE	53,767	61,737	50,567	70,157	74,694	
100-5318-122	RETIREMENT	98,108	104,630	105,731	104,233	127,289	
100-5318-130	EMPLOYEE HEALTH INSURANCE	90,145	125,574	86,570	148,372	145,224	
100-5318-132	WORKER'S COMP	13,404	14,817	14,301	17,800	19,019	
100-5318-134	UNEMPLOYMENT INSURANCE	0	0	0	0	0	
100-5318-155	PAYROLL CONTINGENCY	0	0	0	3,340	0	
100-5318-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>978,563</b>	<b>1,113,776</b>	<b>1,062,071</b>	<b>1,261,289</b>	<b>1,342,618</b>	<b>0</b>

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

**CONTRACTS & SERVICES**

100-5318-202	ADMINISTRATION & OPERATION	0	0	0	0	0
100-5318-207	PRINTING, MKTG & PUBLIC RE	2,931	3,220	3,135	3,520	3,520
100-5318-212	FINANCIAL & ACCOUNTING	0	0	0	0	0
100-5318-214	RENTS & LEASES	351	580	353	580	580
100-5318-216	MAINTENANCE & REPAIRS	0	0	0	4,825	4,825
100-5318-218	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0
100-5318-222	SAFETY & REGULATORY	0	0	0	0	0
100-5318-224	CHEMICAL & MEDICAL	0	0	0	0	0
100-5318-226	RADIO & COMMUNICATIONS	6,208	9,909	5,722	7,800	7,800
100-5318-240	POSTAGE & SHIPPING	367	600	471	600	600
100-5318-244	UTILITIES	630	1,200	440	1,200	1,200
100-5318-299	OTHER CONTRACTS & SERVICES	6,909	2,791	2,515	3,631	3,631

**TOTAL CONTRACTS & SERVICES**

<b>17,396</b>	<b>18,300</b>	<b>12,636</b>	<b>22,156</b>	<b>22,156</b>	<b>0</b>
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**MATERIALS & SUPPLIES**

100-5318-302	OFFICE	719	9,782	650	1,630	1,630
100-5318-304	COMPUTER EQUIP & SOFTWARE	0	1,000	1,234	950	950
100-5318-306	MOTOR VEHICLES	701	900	979	900	900
100-5318-310	BUILDINGS & STRUCTURES	2,117	1,990	1,664	2,625	2,625
100-5318-312	MACHINERY & EQUIPMENT	6,923	7,730	5,712	7,900	7,900
100-5318-320	FOOD & BEVERAGE	674	2,700	1,241	1,500	1,500
100-5318-322	SAFETY & REGULATORY	10,712	11,260	10,627	12,580	12,580
100-5318-324	CHEMICAL & MEDICAL	3,259	5,878	3,279	4,000	4,000
100-5318-326	RADIO & COMMUNICATIONS	1,224	3,360	3,016	3,636	3,636
100-5318-328	JANITORIAL	2,140	1,896	1,816	2,140	2,140
100-5318-330	UNIFORMS & APPAREL	5,321	5,306	4,784	5,919	5,919
100-5318-332	MINOR TOOLS & EQUIPMENT	495	3,180	2,948	3,500	3,500
100-5318-334	OFFICE FURNITURE	319	1,775	1,457	1,500	1,500
100-5318-335	GAS	4,103	2,000	2,390	2,960	2,960
100-5318-336	DIESEL	4,743	5,040	5,555	5,040	5,040
100-5318-337	TIRES - TUBES - BATTERIES	859	3,000	2,431	3,000	3,000
100-5318-399	OTHER SUPPLIES	451	700	731	810	810

**TOTAL MATERIALS & SUPPLIES**

<b>44,760</b>	<b>67,497</b>	<b>50,514</b>	<b>60,590</b>	<b>60,590</b>	<b>0</b>
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**MAINTENANCE & REPAIRS**

100-5318-404	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0
100-5318-406	MOTOR VEHICLES	18,996	17,040	17,611	17,640	17,640
100-5318-410	BUILDINGS & STRUCTURES	3,453	2,371	2,358	2,371	2,371
100-5318-412	MACHINERY & EQUIPMENT	1,744	3,805	2,307	2,000	2,000
100-5318-422	SAFETY & REGULATORY	3,515	7,730	2,147	6,250	6,250
100-5318-424	CHEMICAL & MEDICAL	4,954	8,500	1,037	8,500	8,500
100-5318-426	RADIO & COMMUNICATIONS	87	1,800	0	750	750
100-5318-430	UNIFORMS & APPAREL	0	0	0	0	0
100-5318-499	OTHER MAINTENANCE & REPAIR	0	0	4,825	0	0

<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>32,749</b>	<b>41,246</b>	<b>30,285</b>	<b>37,511</b>	<b>37,511</b>	<b>0</b>
<b>STAFF DEV &amp; TRAINING</b>							
100-5318-502	DUES & SUBSCRIPTIONS	2,352	5,370	5,049	4,370	4,370	
100-5318-504	EDUCATION/TRAINING MATERIA	871	250	473	1,250	1,250	
100-5318-506	CERTIFICATION & LICENSING	3,417	5,080	2,922	4,670	4,670	
100-5318-508	MTGS-SEMINARS-CONFERENCES	3,370	6,800	4,520	6,800	6,800	
100-5318-508	-03 MTGS-SEMINARS-CONFERENCES	200	1,000	367	900	900	
100-5318-510	TRANSPORTATION & LODGING	1,583	6,500	1,147	2,500	2,500	
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>11,793</b>	<b>25,000</b>	<b>14,478</b>	<b>20,490</b>	<b>20,490</b>	<b>0</b>
<b>MISCELLANEOUS</b>							
100-5318-738	GRANT MATCH	0	0	0	0	0	
100-5318-745	COMPENS ABSENCE VARIANCE	0	0	0	0	0	
100-5318-746	VOLUNTEER FIREFIGHTER EXPENSE	2,148	3,164	1,935	3,164	3,164	
<b>TOTAL MISCELLANEOUS</b>		<b>2,148</b>	<b>3,164</b>	<b>1,935</b>	<b>3,164</b>	<b>3,164</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
100-5318-904	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0	
100-5318-906	MOTOR VEHICLES	0	0	0	40,000	0	
100-5318-910	BUILDINGS & STRUCTURES	5,200	0	0	0	0	
100-5318-912	MACHINERY & EQUIPMENT	0	0	30,289	6,200	6,200	
100-5318-922	SAFETY & REGULATORY EQUIP	0	0	0	12,400	12,400	
100-5318-926	RADIO & COMMUNICATIONS EQU	0	0	0	0	0	
100-5318-953	OFFICE FURNITURE	0	0	0	0	40,000	
<b>TOTAL CAPITAL OUTLAY</b>		<b>5,200</b>	<b>0</b>	<b>30,289</b>	<b>58,600</b>	<b>58,600</b>	<b>0</b>
<b>TOTAL FIRE</b>		<b>1,092,609</b>	<b>1,268,983</b>	<b>1,202,208</b>	<b>1,463,800</b>	<b>1,545,129</b>	<b>0</b>

# LIBRARY

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
100-5420-102	SALARIES - ADMINISTRATIVE	51,039	52,624	51,328	52,624	54,203	
100-5420-105	SALARIES - PROFESSIONAL	32,323	33,100	32,045	33,093	34,086	
100-5420-106	WAGES - CLERICAL	114,782	120,175	116,863	119,767	123,360	
100-5420-110	WAGES - PART TIME	41,239	49,859	43,186	49,870	51,365	
100-5420-112	OVERTIME	3,150	2,987	3,599	3,000	3,090	
100-5420-116	LONGEVITY	13,672	14,404	14,404	15,588	15,588	
100-5420-118	FICA/MEDICARE	19,065	20,896	19,000	20,957	21,549	
100-5420-122	RETIREMENT	34,762	36,766	34,281	36,873	36,761	
100-5420-130	EMPLOYEE HEALTH INSURANCE	42,782	51,417	45,726	55,665	53,800	
100-5420-132	WORKER'S COMP	781	830	818	866	891	
100-5420-134	UNEMPLOYMENT INSURANCE	0	0	0	0	0	
100-5420-155	PAYROLL CONTINGENCY	0	0	0	0	0	
100-5420-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>353,595</b>	<b>383,058</b>	<b>361,250</b>	<b>388,303</b>	<b>394,693</b>	<b>0</b>

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

**CONTRACTS & SERVICES**

100-5420-202	ADMINISTRATION & OPERATION	0	0	0	17,600	17,600
100-5420-206	INSURANCE	0	0	0	0	0
100-5420-207	PRINTING, MKTG & PUBLIC RE	4,184	4,955	5,044	4,500	4,500
100-5420-208	GROUPS & LANDSCAPING	255	1,500	500	1,500	1,500
100-5420-210	BUILDINGS & STRUCTURES	66	2,500	1,356	1,000	1,000
100-5420-214	RENTS & LEASES	5,122	4,704	5,134	5,000	5,000
100-5420-216	MAINTENANCE & REPAIRS	6,125	7,500	7,698	7,500	7,500
100-5420-218	COMPUTER EQUIP & SOFTWARE	6,711	8,638	6,322	17,500	17,500
100-5420-222	SAFETY & REGULATORY	1,932	1,727	1,962	1,727	1,727
100-5420-224	CHEMICAL & MEDICAL	85	85	0	85	85
100-5420-226	RADIO & COMMUNICATIONS	5,902	5,568	5,353	5,568	5,568
100-5420-228	JANITORIAL	14,211	14,005	13,698	0	0
100-5420-240	POSTAGE & SHIPPING	4,564	4,800	2,499	4,800	4,800
100-5420-299	OTHER CONTRACTS & SERVICES	38,542	36,904	31,385	36,904	36,904

<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>87,699</b>	<b>92,886</b>	<b>80,951</b>	<b>103,684</b>	<b>103,684</b>	<b>0</b>
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**MATERIALS & SUPPLIES**

100-5420-302	OFFICE	7,313	10,055	6,747	10,166	10,166
100-5420-304	COMPUTER EQUIP & SOFTWARE	98	3,853	4,808	600	600
100-5420-308	GROUPS & LANDSCAPING	13	400	250	400	400
100-5420-310	BUILDINGS & STRUCTURES	345	1,659	505	0	0
100-5420-320	FOOD & BEVERAGE	1,586	1,160	1,101	1,260	1,260
100-5420-322	SAFETY & REGULATORY	0	0	0	0	0
100-5420-324	CHEMICAL & MEDICAL	0	0	0	0	0
100-5420-328	JANITORIAL	2,019	2,000	1,360	2,061	2,061
100-5420-330	UNIFORMS & APPAREL	491	30	30	0	0
100-5420-332	MINOR TOOLS & EQUIPMENT	0	206	270	0	0
100-5420-334	OFFICE FURNITURE	612	2,492	2,105	875	875
100-5420-335	GAS	0	3	0	0	0
100-5420-399	OTHER SUPPLIES	9,274	8,990	7,780	9,000	9,000

<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>21,751</b>	<b>30,848</b>	<b>24,956</b>	<b>24,362</b>	<b>24,362</b>	<b>0</b>
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**MAINTENANCE & REPAIRS**

100-5420-402	OFFICE EQUIPMENT	0	0	0	0	0
100-5420-410	BUILDINGS & STRUCTURES	59,288	6,500	11,930	11,500	11,500
100-5420-412	MACHINERY & EQUIPMENT	410	0	0	0	0
100-5420-428	JANITORIAL	0	700	700	0	0
100-5420-499	OTHER MAINTENANCE & REPAIR	0	5,000	0	0	0

<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>59,698</b>	<b>12,200</b>	<b>12,630</b>	<b>11,500</b>	<b>11,500</b>	<b>0</b>
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**STAFF DEV & TRAINING**

100-5420-502	DUES & SUBSCRIPTIONS	0	575	100	575	575
100-5420-504	EDUCATION/TRAINING MATERIA	0	430	0	430	430



100-5420-506	CERTIFICATION & LICENSING	0	0	0	0	0
100-5420-508	MTGS-SEMINARS-CONFERENCES	0	0	0	0	0
100-5420-510	TRANSPORTATION & LODGING	45	450	45	450	450
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>45</b>	<b>1,455</b>	<b>145</b>	<b>1,455</b>	<b>1,455</b>
<b>MISCELLANEOUS</b>						
100-5420-721	BOOKS & OTHER INVENTORY	19,758	21,344	12,182	21,344	21,344
100-5420-736	CASH SHORT / OVER	7	0	0	0	0
100-5420-745	COMPENS ABSENCE VARIANCE	0	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>19,765</b>	<b>21,344</b>	<b>12,182</b>	<b>21,344</b>	<b>21,344</b>
<b>CAPITAL OUTLAY</b>						
100-5420-904	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0
100-5420-910	BUILDINGS & STRUCTURES	0	0	0	0	0
100-5420-912	MACHINERY & EQUIPMENT	0	0	0	0	0
100-5420-950	INVENTORY-MATERIAL & SUPPL	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIBRARY</b>		<b>542,553</b>	<b>541,791</b>	<b>492,114</b>	<b>550,648</b>	<b>557,038</b>

# PARKS & RECREATION

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

EXPENDITURES	2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
100-5422-102 SALARIES - ADMINISTRATIVE	0	0	0	0	0	0
100-5422-104 SALARIES - SUPERVISORY	57,618	57,839	56,055	61,091	63,703	
100-5422-108 WAGES - LABOR	111,096	144,081	91,640	166,900	171,905	
100-5422-110 WAGES - PART TIME	16,491	28,000	18,591	28,000	28,000	
100-5422-112 OVERTIME	5,216	1,288	2,642	3,000	3,090	
100-5422-114 CERTIFICATION PAY	0	3,000	1,000	3,000	3,000	
100-5422-116 LONGEVITY	1,949	1,885	1,902	3,930	3,930	
100-5422-118 INCENTIVE PAY	1,160	0	0	0	0	
100-5422-120 FICA/MEDICARE	13,830	18,061	11,229	20,343	20,933	
100-5422-122 RETIREMENT	24,166	31,778	20,589	35,793	35,708	
100-5422-130 EMPLOYEE HEALTH INSURANCE	41,738	63,992	39,193	75,679	72,980	
100-5422-132 WORKER'S COMP	4,653	5,251	4,597	6,230	6,393	
100-5422-134 UNEMPLOYMENT INSURANCE	0	0	0	0	0	
100-5422-155 PAYROLL CONTINGENCY	0	0	0	0	0	
100-5422-159 COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>	<b>277,917</b>	<b>355,175</b>	<b>247,438</b>	<b>403,966</b>	<b>409,642</b>	<b>0</b>

<b>PARKS &amp; RECREATION</b>	<b>Full-time</b>	<b>Part-time</b>	<b>Active</b>	<b>Vacant</b>	<b>Budgeted</b>
Parks/Cemetery Manager	X		1		X
Parks/Cemetery Crew Leader	X		1		X
Parks Worker I	X		3	3	X
Parks Worker II	X		1		X
Lifeguard		X		7	X

**CONTRACTS & SERVICES**

100-5422-206	INSURANCE	0	0	0	0	0
100-5422-207	PRINTING, MKTG & PUBLIC RE	0	100	0	100	100
100-5422-208	GROUNDS & LANDSCAPING	4,167	4,000	4,000	2,000	2,000
100-5422-210	BUILDINGS & STRUCTURES	526	0	0	0	0
100-5422-214	RENTS & LEASES	91	282	76	282	282
100-5422-216	MAINTENANCE & REPAIRS	0	500	450	500	500
100-5422-222	SAFETY & REGULATORY	0	0	0	0	0
100-5422-224	CHEMICAL & MEDICAL	0	0	0	0	0
100-5422-226	RADIO & COMMUNICATIONS	2,295	1,980	2,327	2,880	2,880
100-5422-228	JANITORIAL	0	0	0	0	0
100-5422-230	UNIFORMS & APPAREL	2,412	2,600	1,894	2,600	2,600
100-5422-240	POSTAGE & SHIPPING	0	0	0	0	0
100-5422-299	OTHER CONTRACTS & SERVICES	18,975	2,000	2,555	2,600	2,600

**TOTAL CONTRACTS & SERVICES**


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<b>28,466</b>	<b>11,462</b>	<b>11,302</b>	<b>10,962</b>	<b>10,962</b>	<b>0</b>
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**MATERIALS & SUPPLIES**

100-5422-302	OFFICE	464	200	528	650	650
100-5422-306	MOTOR VEHICLES	280	1,600	50	100	100
100-5422-308	GROUNDS & LANDSCAPING	3,684	4,440	3,440	2,500	2,500
100-5422-310	BUILDINGS & STRUCTURES	9,079	5,040	2,017	5,040	5,040
100-5422-312	MACHINERY & EQUIPMENT	2,369	3,120	1,070	3,120	3,120
100-5422-322	SAFETY & REGULATORY	1,389	1,200	1,220	1,200	1,200
100-5422-324	CHEMICAL & MEDICAL	25,517	25,992	24,887	25,992	25,992
100-5422-328	JANITORIAL	5,629	4,500	2,766	4,500	4,500
100-5422-330	UNIFORMS & APPAREL	0	140	259	250	250
100-5422-332	MINOR TOOLS & EQUIPMENT	2,828	1,992	1,669	1,992	1,992
100-5422-333	MISC ROAD & STREET MATERIA	0	380	0	380	380
100-5422-334	OFFICE FURNITURE	0	0	0	0	0
100-5422-335	GAS	12,215	10,000	9,677	10,000	10,000
100-5422-336	DIESEL	431	656	429	656	656
100-5422-337	TIRES - TUBES - BATTERIES	1,199	1,800	1,205	1,800	1,800
100-5422-340	BASEBALL FIELDS-LIGHTING	0	4,080	1,200	2,000	2,000
100-5422-341	BASEBALL FIELDS-DIRT	0	4,800	5,724	4,800	4,800
100-5422-342	BASEBALL FIELDS-FENCING	0	1,800	1,200	500	500
100-5422-343	BASEBALL FIELDS-SEATING	0	1,680	1,200	0	0
100-5422-399	OTHER SUPPLIES	1,779	1,200	975	1,200	1,200

**TOTAL MATERIALS & SUPPLIES**


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<b>66,863</b>	<b>74,620</b>	<b>59,516</b>	<b>66,680</b>	<b>66,680</b>	<b>0</b>
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**MAINTENANCE & REPAIRS**

100-5422-406	MOTOR VEHICLES	4,804	3,000	2,356	4,500	4,500
100-5422-408	GROUNDS & LANDSCAPING	330	1,713	1,700	500	500
100-5422-410	BUILDINGS & STRUCTURES	3,765	7,438	7,200	2,500	2,500
100-5422-412	MACHINERY & EQUIPMENT	10,373	6,120	6,462	8,120	8,120

100-5422-426	RADIO & COMMUNICATIONS	55	300	0	300	300	
100-5422-432	MINOR TOOLS & EQUIPMENT	0	0	0	0	0	
100-5422-450	STREETS & ROW	0	0	0	0	0	
100-5422-457	FUEL TANK / PUMP REPAIR	0	0	0	0	0	
100-5422-499	OTHER MAINTENANCE & REPAIR	94	1,200	500	500	500	
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>19,421</b>	<b>19,771</b>	<b>18,218</b>	<b>16,420</b>	<b>16,420</b>	<b>0</b>
<b>STAFF DEV &amp; TRAINING</b>							
100-5422-502	DUES & SUBSCRIPTIONS	0	40	0	55	55	
100-5422-504	EDUCATION/TRAINING MATERIA	376	300	100	300	300	
100-5422-506	CERTIFICATION & LICENSING	400	564	727	564	564	
100-5422-508	MTGS-SEMINARS-CONFERENCES	0	0	0	0	0	
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>776</b>	<b>904</b>	<b>827</b>	<b>919</b>	<b>919</b>	<b>0</b>
<b>MISCELLANEOUS</b>							
100-5422-736	CASH SHORT / OVER	-100	0	0	0	0	
100-5422-745	COMPENS ABSENCE VARIANCE	0	0	0	0	0	
<b>TOTAL MISCELLANEOUS</b>		<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
100-5422-906	MOTOR VEHICLES	0	0	0	25,191	25,191	
100-5422-910	BUILDINGS & STRUCTURES	0	0	0	0	0	
100-5422-912	MACHINERY & EQUIPMENT	0	0	0	19,000	19,000	
100-5422-999	OTHER CAPITAL OUTLAY	0	0	0	0	0	
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>44,191</b>	<b>44,191</b>	<b>0</b>
<b>TOTAL PARK &amp; RECREATION</b>		<b>393,343</b>	<b>461,932</b>	<b>337,301</b>	<b>543,138</b>	<b>548,814</b>	<b>0</b>

# PLANNING & DEVELOPMENT

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
100-5525-102	SALARIES - ADMINISTRATIVE	78,011	80,126	78,138	80,126	82,530	
100-5525-105	SALARIES - PROFESSIONAL	104,685	107,833	105,175	107,840	111,075	
100-5525-106	WAGES - CLERICAL	36,975	36,764	38,546	39,478	40,662	
100-5525-110	WAGES - PART TIME	0	0	0	0	0	
100-5525-112	OVERTIME	1,184	850	579	825	850	
100-5525-116	LONGEVITY	7,363	8,195	8,025	8,637	8,637	
100-5522-118	FICA/MEDICARE	17,323	18,113	17,386	18,353	18,877	
100-5525-122	RETIREMENT	31,824	31,869	30,725	32,291	32,201	
100-5525-130	EMPLOYEE HEALTH INSURANCE	28,679	34,719	41,010	41,669	40,562	
100-5525-132	WORKER'S COMP	576	623	615	658	675	
100-5525-150	CAR ALLOWANCE	3,018	3,000	2,840	3,000	3,000	
100-5525-155	PAYROLL CONTINGENCY	0	0	0	0	0	
100-5525-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>309,638</b>	<b>322,092</b>	<b>323,039</b>	<b>332,877</b>	<b>339,069</b>	<b>0</b>

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

**CONTRACTS & SERVICES**

100-5525-203	ARCHITECTURAL & ENGINEERING	33,708	30,000	31,477	30,000	30,000
100-5525-207	PRINTING, MKTG & PUBLIC REL	0	840	120	840	840
100-5525-214	RENTS & LEASES	398	360	230	300	300
100-5525-218	COMPUTER EQUIP & SOFTWARE	6,645	3,600	2,450	6,150	6,150
100-5525-222	SAFETY & REGULATORY	0	0	0	0	0
100-5525-224	CHEMICAL & MEDICAL	0	85	0	85	85
100-5525-226	RADIO & COMMUNICATIONS	1,766	1,740	1,578	1,740	1,740
100-5525-240	POSTAGE & SHIPPING	934	800	997	1,100	1,100
100-5525-299	OTHER CONTRACTS & SERVICES	4,195	0	0	0	0

**TOTAL CONTRACTS & SERVICES**


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<b>47,646</b>	<b>37,425</b>	<b>36,852</b>	<b>40,215</b>	<b>40,215</b>	<b>0</b>
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**MATERIALS & SUPPLIES**

100-5525-302	OFFICE	1,694	2,000	1,441	2,400	2,400
100-5525-304	COMPUTER EQUIP & SOFTWARE	70	0	0	100	100
100-5525-306	MOTOR VEHICLES	0	0	22	100	100
100-5525-332	MINOR TOOLS & EQUIPMENT	0	0	0	0	0
100-5525-334	OFFICE FURNITURE	0	0	0	0	0
100-5525-335	GAS	0	0	0	300	300
100-5525-337	TIRES, TUBES & BATTERIES	0	0	0	250	250
100-5525-399	OTHER SUPPLIES	0	0	0	250	250

**TOTAL MATERIALS & SUPPLIES**


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<b>1,764</b>	<b>2,000</b>	<b>1,463</b>	<b>3,400</b>	<b>3,400</b>	<b>0</b>
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**MAINTENANCE & REPAIRS**

100-5525-406	MOTOR VEHICLES	0	0	0	250	250
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**TOTAL MAINTENANCE & REPAIRS**


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<b>0</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>0</b>
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**STAFF DEV & TRAINING**

100-5525-502	DUES & SUBSCRIPTIONS	833	1,810	1,537	1,810	1,810
100-5525-504	EDUCATION/TRAINING MATERIALS	146	300	120	300	300
100-5525-506	CERTIFICATION & LICENSING	0	0	0	500	500
100-5525-508	MTGS, SEMINARS & CONF	1,255	2,450	1,255	3,000	3,000
100-5525-510	TRANSPORTATION & LODGING	1,148	2,000	1,014	2,200	2,200

**TOTAL STAFF DEV & TRAINING**


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<b>3,382</b>	<b>6,560</b>	<b>3,926</b>	<b>7,810</b>	<b>7,810</b>	<b>0</b>
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**TOTAL MISCELLANEOUS**


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<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**CAPITAL OUTLAY**

100-5525-999	OTHER CAPITAL OUTLAY	0	0	0	0	0
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**TOTAL CAPITAL OUTLAY**


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<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**TOTAL PLANNING & DEVELOPMENT**


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<b>362,430</b>	<b>368,077</b>	<b>365,280</b>	<b>384,552</b>	<b>390,744</b>	<b>0</b>
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# BUILDING INSPECTION & CODE ENFORCEMENT

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
100-5526-102	SALARIES - ADMINISTRATIVE	0	0	0	0	0	
100-5526-104	SALARIES - SUPERVISORY	64,427	64,872	60,866	64,873	68,824	
100-5526-108	WAGES - LABOR	53,473	55,167	55,528	59,322	61,102	
100-5526-112	OVERTIME	193	0	199	0	0	
100-5526-114	CERTIFICATION PAY	0	0	0	0	0	
100-5526-116	LONGEVITY	4,500	4,280	4,280	4,400	4,400	
100-5526-118	INCENTIVE PAY	0	0	0	0	0	
100-5526-120	FICA/MEDICARE	9,627	9,491	9,484	10,085	10,524	
100-5526-122	RETIREMENT	17,479	17,088	17,366	17,745	17,952	
100-5526-130	EMPLOYEE HEALTH INSURANCE	13,955	16,928	16,815	20,607	20,207	
100-5526-132	WORKER'S COMP	723	739	751	818	853	
100-5526-150	CAR ALLOWANCE	3,621	3,240	3,408	3,240	3,240	
100-5526-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>167,998</b>	<b>171,805</b>	<b>168,697</b>	<b>181,090</b>	<b>187,102</b>	<b>0</b>

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

<b>CONTRACTS &amp; SERVICES</b>							
100-5526-202	ADMINISTRATION & OPERATION	0	0	0	2,000	2,000	
100-5526-204	LEGAL	1,816	2,550	735	0	0	
100-5526-206	INSURANCE	0	0	0	0	0	
100-5526-207	PRINTING, MKTG & PUBLIC RE	1,722	1,658	1,357	1,750	1,750	
100-5526-210	BUILDINGS & STRUCTURES	0	0	0	0	0	
100-5526-214	RENTS & LEASES	287	272	198	275	275	
100-5526-216	MAINTENANCE & REPAIRS	0	400	0	0	0	
100-5526-222	SAFETY & REGULATORY	0	0	0	0	0	
100-5526-226	RADIO & COMMUNICATIONS	2,475	2,063	2,472	3,000	3,000	
100-5526-240	POSTAGE & SHIPPING	650	615	690	1,000	1,000	
100-5526-299	OTHER CONTRACTS & SERVICES	25,593	48,520	43,693	40,000	65,000	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>32,543</b>	<b>56,078</b>	<b>49,145</b>	<b>48,025</b>	<b>73,025</b>	<b>0</b>

<b>MATERIALS &amp; SUPPLIES</b>							
100-5526-302	OFFICE	2,998	2,548	2,493	3,000	3,000	

100-5526-304	COMPUTER EQUIP & SOFTWARE	0	0	0	500	500
100-5526-306	MOTOR VEHICLES	431	300	50	300	300
100-5526-322	SAFETY & REGULATORY	0	0	0	0	0
100-5526-330	UNIFORMS & APPAREL	0	150	75	150	150
100-5526-332	MINOR TOOLS & EQUIPMENT	0	0	0	0	0
100-5526-334	OFFICE FURNITURE	0	0	0	0	0
100-5526-335	GAS	1,395	1,450	1,041	1,500	1,500
100-5526-336	DIESEL	0	0	0	0	0
100-5526-337	TIRES - TUBES - BATTERIES	251	450	200	400	400
100-5526-399	OTHER SUPPLIES	150	180	174	200	200
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>5,225</b>	<b>5,078</b>	<b>4,033</b>	<b>6,050</b>	<b>6,050</b>
<b>MAINTENANCE &amp; REPAIRS</b>						
100-5526-406	MOTOR VEHICLES	68	500	250	500	500
100-5526-499	OTHER MAINTENANCE & REPAIR	0	0	0	0	0
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>68</b>	<b>500</b>	<b>250</b>	<b>500</b>	<b>500</b>
<b>STAFF DEV &amp; TRAINING</b>						
100-5526-502	DUES & SUBSCRIPTIONS	280	600	205	300	300
100-5526-504	EDUCATION/TRAINING MATERIA	206	1,756	1,067	1,750	1,750
100-5526-506	CERTIFICATION & LICENSING	195	275	213	275	275
100-5526-508	MTGS-SEMINARS-CONFERENCES	1,487	3,033	875	1,500	1,500
100-5526-510	TRANSPORTATION & LODGING	36	600	202	600	600
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>2,204</b>	<b>6,264</b>	<b>2,562</b>	<b>4,425</b>	<b>4,425</b>
<b>MISCELLANEOUS</b>						
100-5526-735	BAD DEBT EXPENSE	0	0	0	0	0
100-5526-745	COMPENS ABSENCE VARIANCE	0	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
100-5526-906	MOTOR VEHICLES	47,584	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>47,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BLDG &amp; INSPECTION &amp; ENFORCEMENT</b>		<b>255,622</b>	<b>239,725</b>	<b>224,687</b>	<b>240,090</b>	<b>271,102</b>

# PUBLIC WORKS

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
100-5630-102	SALARIES - ADMINISTRATIVE	72,463	37,080	37,095	4,120	39,339	
100-5630-104	SALARIES - SUPERVISORY	0	1	0	55,578	57,245	
100-5630-106	WAGES - CLERICAL	41,384	42,505	41,460	42,515	43,790	
100-5630-112	OVERTIME	7	0	0	0	0	
100-5630-116	LONGEVITY	5,400	5,943	5,798	5,989	5,989	
100-5630-120	FICA/MEDICARE	9,064	6,543	6,568	8,277	11,197	
100-5630-122	RETIREMENT	16,538	11,512	12,290	14,564	19,100	
100-5630-130	EMPLOYEE HEALTH INSURANCE	13,438	12,573	11,860	13,081	14,623	
100-5630-132	WORKER'S COMP	326	1,360	1,341	427	1,654	
100-5630-150	CAR ALLOWANCE	0	0	0	0	0	
100-5630-155	PAYROLL CONTINGENCY	0	0	0	0	0	
100-5630-159	COLA	0	0	0	0	0	
100-5630-160	SALARY REIMBURSEMENT	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>158,620</b>	<b>117,517</b>	<b>116,412</b>	<b>144,551</b>	<b>192,937</b>	<b>0</b>

<b>PUBLIC WORKS</b>	<b>Full-time</b>	<b>Part-time</b>	<b>Active</b>	<b>Vacant</b>	<b>Budgeted</b>
Public Works Director	X		1		X
Project Manager	X			1	-
Public Works Admin Asst	X		1		X

**CONTRACTS & SERVICES**

100-5630-206	INSURANCE	0	0	0	0	0	
100-5630-207	PRINTING, MKTG & PUBLIC RE	0	0	0	0	0	
100-5630-210	BUILDINGS & STRUCTURES	962	500	468	500	500	
100-5630-214	RENTS & LEASES	34	1,638	69	1,638	1,638	
100-5630-216	MAINTENANCE & REPAIRS	0	0	0	0	0	
100-5630-222	SAFETY & REGULATORY	0	0	0	0	0	
100-5630-226	RADIO & COMMUNICATIONS	1,246	4,833	826	4,833	4,833	
100-5630-230	UNIFORMS & APPAREL	69	0	30	120	120	
100-5630-240	POSTAGE & SHIPPING	133	300	165	300	300	
100-5630-299	OTHER CONTRACTS & SERVICES	43	0	45	0	0	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>2,487</b>	<b>7,271</b>	<b>1,603</b>	<b>7,391</b>	<b>7,391</b>	<b>0</b>

**MATERIALS & SUPPLIES**

100-5630-302	OFFICE	270	900	417	900	900	
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100-5630-304	COMPUTER EQUIP & SOFTWARE	370	0	0	500	500	
100-5630-306	MOTOR VEHICLES	4	245	104	240	240	
100-5630-310	BUILDINGS & STRUCTURES	0	0	73	3,500	3,500	
100-5630-324	CHEMICAL & MEDICAL	40	240	0	240	240	
100-5630-328	JANITORIAL	31	360	103	360	360	
100-5630-330	UNIFORMS & APPAREL	0	0	0	0	0	
100-5630-332	MINOR TOOLS & EQUIPMENT	0	0	0	0	0	
100-5630-334	OFFICE FURNITURE	0	0	0	0	0	
100-5630-335	GAS	915	1,000	763	1,000	1,000	
100-5630-336	DIESEL	0	0	0	0	0	
100-5630-337	TIRES - TUBES - BATTERIES	0	300	250	300	300	
100-5630-399	OTHER SUPPLIES	0	0	0	0	0	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>1,630</b>	<b>3,045</b>	<b>1,710</b>	<b>7,040</b>	<b>7,040</b>	<b>0</b>
<b>MAINTENANCE &amp; REPAIRS</b>							
100-5630-402	OFFICE EQUIPMENT	0	0	0	0	0	
100-5630-406	MOTOR VEHICLES	51	750	455	750	750	
100-5630-410	BUILDINGS & STRUCTURES	0	0	0	0	0	
100-5630-435	STREETS, ALLEYS & ROW	0	0	0	0	0	
100-5630-499	OTHER MAINTENANCE & REPAIR	0	0	0	0	0	
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>51</b>	<b>750</b>	<b>455</b>	<b>750</b>	<b>750</b>	<b>0</b>
<b>STAFF DEV &amp; TRAINING</b>							
100-5630-502	DUES & SUBSCRIPTIONS	0	0	0	500	500	
100-5630-504	EDUCATION/TRAINING MATERIA	0	0	0	1,500	1,500	
100-5630-506	CERTIFICATION & LICENSING	0	0	0	500	500	
100-5630-508	MTGS-SEMINARS-CONFERENCES	0	0	0	0	0	
100-5630-510	TRANSPORTATION & LODGING	0	0	0	600	600	
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>3,100</b>	<b>3,100</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
100-5630-910	BUILDING & STRUCTURES	0	0	0	0	0	
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PUBLIC WORKS</b>		<b>162,788</b>	<b>128,583</b>	<b>120,180</b>	<b>162,832</b>	<b>211,218</b>	<b>0</b>

# **GARAGE MAINTENANCE**

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
100-5631-102	SALARIES - ADMINISTRATIVE	0	0	0	0	0	
100-5631-104	SALARIES - SUPERVISORY	39,962	43,150	42,315	43,160	44,455	
100-5631-108	WAGES - LABOR	64,980	78,961	65,213	91,022	119,376	
100-5631-112	OVERTIME	662	644	279	625	644	
100-5631-116	LONGEVITY	12,960	13,320	13,320	13,500	13,500	
100-5631-120	FICA/MEDICARE	8,943	10,410	9,045	11,345	13,615	
100-5631-122	RETIREMENT	16,360	18,316	16,675	19,962	23,226	
100-5631-130	EMPLOYEE HEALTH INSURANCE	21,419	30,268	22,898	36,969	44,201	
100-5631-132	WORKER'S COMP	3,071	3,571	3,240	4,030	5,020	
100-5631-155	PAYROLL CONTINGENCY	0	0	0	40,150	0	
100-5631-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>168,357</b>	<b>198,640</b>	<b>172,985</b>	<b>260,763</b>	<b>264,037</b>	<b>0</b>

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

<b>CONTRACTS &amp; SERVICES</b>							
100-5631-206	INSURANCE	0	0	0	0	0	
100-5631-214	RENTS & LEASES	44	282	40	50	50	
100-5631-216	MAINTENANCE & REPAIRS	0	0	0	5,930	5,930	
100-5631-222	SAFETY & REGULATORY	0	0	0	0	0	
100-5631-224	CHEMICAL & MEDICAL	0	640	123	640	640	
100-5631-226	RADIO & COMMUNICATIONS	1,413	1,200	2,009	2,000	2,000	
100-5631-228	JANITORIAL	702	0	633	700	700	
100-5631-230	UNIFORMS & APPAREL	1,552	1,248	1,270	1,300	1,300	
100-5631-299	OTHER CONTRACTS & SERVICES	5,044	5,930	4,293	0	0	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>8,755</b>	<b>9,300</b>	<b>8,368</b>	<b>10,620</b>	<b>10,620</b>	<b>0</b>

<b>MATERIALS &amp; SUPPLIES</b>							
100-5631-302	OFFICE	88	100	77	56	56	
100-5631-304	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0	



100-5631-306	MOTOR VEHICLES	1,374	1,500	957	1,500	1,500	
100-5631-310	BUILDINGS & STRUCTURES	0	250	0	2,250	2,250	
100-5631-312	MACHINERY & EQUIPMENT	44	0	0	0	0	
100-5631-324	CHEMICAL & MEDICAL	154	540	200	540	540	
100-5631-328	JANITORIAL	109	240	75	140	140	
100-5631-330	UNIFORMS & APPAREL	0	0	0	0	0	
100-5631-332	MINOR TOOLS & EQUIPMENT	1,970	960	1,528	9,010	9,010	
100-5631-334	OFFICE FURNITURE	0	0	0	0	0	
100-5631-335	GAS	1,627	2,000	1,475	2,000	2,000	
100-5631-336	DIESEL	42	0	38	0	0	
100-5631-337	TIRES - TUBES - BATTERIES	0	640	635	640	640	
100-5631-399	OTHER SUPPLIES	2,316	1,572	1,228	1,572	1,572	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>7,724</b>	<b>7,802</b>	<b>6,213</b>	<b>17,708</b>	<b>17,708</b>	<b>0</b>
<b>MAINTENANCE &amp; R &amp; REPAIRS</b>							
100-5631-404	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0	
100-5631-406	MOTOR VEHICLES	1,929	540	502	460	460	
100-5631-410	BUILDINGS & STRUCTURES	260	500	283	500	500	
100-5631-412	MACHINERY & EQUIPMENT	3,347	720	747	720	720	
100-5631-432	MINOR TOOLS & EQUIPMENT	0	2,000	0	2,000	2,000	
100-5631-499	OTHER MAINTENANCE & REPAIR	0	2,000	0	2,000	2,000	
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>5,536</b>	<b>5,760</b>	<b>1,532</b>	<b>5,680</b>	<b>5,680</b>	<b>0</b>
<b>STAFF DEV &amp; TRAINING</b>							
100-5631-504	EDUCATION/TRAINING MATERIA	0	0	0	0	0	
100-5631-506	CERTIFICATION & LICENSING	0	0	0	0	0	
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
100-5631-906	MOTOR VEHICLES	0	0	0	36,424	36,424	
100-5631-912	MACHINERY & EQUIPMENT	0	0	0	0	0	
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>36,424</b>	<b>36,424</b>	<b>0</b>
<b>TOTAL GARAGE MAINTENANCE</b>		<b>190,372</b>	<b>221,502</b>	<b>189,098</b>	<b>331,195</b>	<b>334,469</b>	<b>0</b>

# CEMETERY

**100-GENERAL FUND  
PUBLIC WORKS  
CEMETERY**

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
100-5632-104	SALARIES - SUPERVISORY	23,171	25,211	23,209	25,211	26,747	
100-5632-116	LONGEVITY	231	305	288	365	365	
100-5632-120	FICA/MEDICARE	1,786	1,952	1,710	1,957	2,074	
100-5632-122	RETIREMENT	3,238	3,434	3,137	3,443	3,538	
100-5632-130	EMPLOYEE HEALTH INSURANCE	3,286	4,325	3,198	5,047	4,942	
100-5632-132	WORKER'S COMP	63	68	66	70	74	
100-5632-155	PAYROLL CONTINGENCY	0	0	0	0	0	
100-5632-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>31,775</b>	<b>35,295</b>	<b>31,608</b>	<b>36,093</b>	<b>37,740</b>	<b>0</b>
<b>CONTRACTS &amp; SERVICES</b>							
100-5632-202	ADMINISTRATION & OPERATION	0	0	0	0	0	
100-5632-204	LEGAL	312	240	104	240	240	
100-5632-206	INSURANCE	0	0	0	0	0	
100-5632-208	GROUNDS & LANDSCAPING	52,931	58,357	42,639	66,357	66,357	
100-5632-214	RENTS & LEASES	0	0	0	0	0	
100-5632-222	SAFETY & REGULATORY	0	0	0	0	0	
100-5632-230	UNIFORMS & APPAREL	0	0	0	0	0	
100-5632-299	OTHER CONTRACTS & SERVICES	1,499	7,500	11,275	0	0	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>54,742</b>	<b>66,097</b>	<b>54,018</b>	<b>66,597</b>	<b>66,597</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
100-5632-302	OFFICE	0	0	0	0	0	
100-5632-312	MACHINERY & EQUIPMENT	171	500	125	0	0	
100-5632-332	MINOR TOOLS & EQUIPMENT	0	0	0	0	0	
100-5632-334	OFFICE FURNITURE	0	0	0	0	0	
100-5632-335	GAS	0	0	0	0	0	
100-5632-336	DIESEL	0	0	0	0	0	
100-5632-337	TIRES - TUBES - BATTERIES	0	0	0	0	0	
100-5632-350	STREETS & ROW	0	1,250	1,250	1,250	1,250	
100-5632-380	BULK MATERIALS	0	0	0	0	0	
100-5632-399	OTHER SUPPLIES	0	0	0	0	0	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>171</b>	<b>1,750</b>	<b>1,375</b>	<b>1,250</b>	<b>1,250</b>	<b>0</b>
<b>MAINTENANCE &amp; REPAIRS</b>							
100-5632-408	GROUNDS & LANDSCAPING	0	0	0	0	0	

100-5632-410	BUILDINGS & STRUCTURES	0	0	0	0	0
100-5632-412	MACHINERY & EQUIPMENT	0	0	0	0	0
100-5632-432	MINOR TOOLS & EQUIPMENT	0	0	0	0	0
100-5632-450	STREETS & ROW	0	0	0	1,000	1,000
100-5632-499	OTHER MAINTENANCE & REPAIR	217	2,500	750	1,000	1,000
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>217</b>	<b>2,500</b>	<b>750</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL CEMETERY</b>		<b>86,905</b>	<b>105,642</b>	<b>87,751</b>	<b>105,940</b>	<b>107,587</b>

# STREET & DRAINAGE

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

<b>EXPENDITURES</b>		<b>2017-2018</b>	<b>2018-19</b>	<b>2018-19</b>	<b>PROPOSED</b>	<b>REVISED</b>	<b>ADOPTED</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>PERSONNEL SERVICES</b>							
100-5633-102	SALARIES - ADMINISTRATIVE	0	0	0	0	0	
100-5633-104	SALARIES - SUPERVISORY	28,520	28,751	28,065	28,749	30,499	
100-5633-108	WAGES - LABOR	231,146	278,803	258,936	317,736	324,531	
100-5633-112	OVERTIME	6,884	10,609	5,552	7,500	7,725	
100-5633-114	CERTIFICATION PAY	6,035	6,000	5,280	6,000	6,000	
100-5633-116	LONGEVITY	18,157	16,671	19,347	20,278	20,278	
100-5633-118	INCENTIVE PAY	0	0	0	0	0	
100-5633-120	FICA/MEDICARE	22,029	26,745	23,406	29,090	29,991	
100-5633-122	RETIREMENT	40,517	52,703	42,874	51,183	51,160	
100-5633-130	EMPLOYEE HEALTH INSURANCE	62,336	100,023	72,300	108,458	107,671	
100-5633-132	WORKER'S COMP	19,807	21,658	20,176	24,526	25,285	
100-5633-134	UNEMPLOYMENT INSURANCE	0	0	0	0	0	
100-5633-155	PAYROLL CONTINGENCY	0	0	0	0	0	
100-5633-159	COLA	0	0	0	0	0	
100-5633-160	SALARY REIMBURSEMENT	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>435,431</b>	<b>541,963</b>	<b>475,936</b>	<b>593,520</b>	<b>603,140</b>	<b>0</b>

<b>STREETS &amp; ROW</b>	<b>Full-time</b>	<b>Part-time</b>	<b>Active</b>	<b>Vacant</b>	<b>Budgeted</b>
Sanitation/Street Supervisor	X		1		X
Heavy Equipment Operator-S	X		3		X
Heavy Equipment Operator-S/D	X		1		X
Street Worker I	X		1		X
Street Worker II	X		5	2	X

**CONTRACTS & SERVICES**

100-5633-206	INSURANCE	0	0	256	0	0
100-5633-207	PRINTING, MKTG & PUBLIC RE	0	0	0	0	0
100-5633-210	BUILDINGS & STRUCTURES	0	0	0	0	0
100-5633-214	RENTS & LEASES	60	282	60	282	282
100-5633-216	MAINTENANCE & REPAIRS	0	4,500	1,602	1,500	1,500
100-5633-222	SAFETY & REGULATORY	0	0	0	0	0
100-5633-224	CHEMICAL & MEDICAL	999	1,350	750	250	250
100-5633-226	RADIO & COMMUNICATIONS	1,808	1,920	1,760	1,920	1,920
100-5633-230	UNIFORMS & APPAREL	3,831	2,200	3,259	4,000	4,000
100-5633-244	UTILITIES	4,682	3,984	3,653	5,000	5,000

100-5633-252	LICENS/REGISTR/PERMITS	2,610	100	67	100	100
100-5633-253	FUEL TANK TESTING	489	675	484	675	675
100-5633-254	FUEL TANK INSURANCE	1,993	2,922	2,037	2,922	2,922
100-5633-256	SWEEP ACROSS TEXAS EXPENSE	0	0	0	42,000	42,000
100-5633-299	OTHER CONTRACTS & SERVICES	53,353	37,440	47,387	3,000	3,000
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>69,825</b>	<b>55,373</b>	<b>61,315</b>	<b>61,649</b>	<b>61,649</b>
<b>MATERIALS &amp; SUPPLIES</b>						
100-5633-302	OFFICE	448	144	195	250	250
100-5633-304	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0
100-5633-306	MOTOR VEHICLES	1,265	0	259	1,200	1,200
100-5633-310	BUILDINGS & STRUCTURES	375	450	434	750	750
100-5633-312	MACHINERY & EQUIPMENT	3,022	4,000	4,272	4,000	4,000
100-5633-320	FOOD & BEVERAGE	0	0	0	0	0
100-5633-322	SAFETY & REGULATORY	20,614	13,500	16,030	16,500	16,500
100-5633-324	CHEMICAL & MEDICAL	2,289	2,560	495	2,560	2,560
100-5633-328	JANITORIAL	0	0	0	0	0
100-5633-330	UNIFORMS & APPAREL	233	300	508	400	400
100-5633-332	MINOR TOOLS & EQUIPMENT	2,571	3,000	2,546	3,000	3,000
100-5633-334	OFFICE FURNITURE	0	0	0	0	0
100-5633-335	GAS	8,948	9,500	8,783	9,500	9,500
100-5633-336	DIESEL	12,710	15,000	11,368	15,000	15,000
100-5633-337	TIRES - TUBES - BATTERIES	7,256	10,720	4,102	7,000	7,000
100-5633-399	OTHER SUPPLIES	913	1,500	1,170	1,500	1,500
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>60,644</b>	<b>60,674</b>	<b>50,162</b>	<b>61,660</b>	<b>61,660</b>
<b>MAINTENANCE &amp; REPAIRS</b>						
100-5633-406	MOTOR VEHICLES	9,366	8,000	4,083	8,000	8,000
100-5633-410	BUILDINGS & STRUCTURES	0	0	0	0	0
100-5633-412	MACHINERY & EQUIPMENT	8,444	13,000	6,727	8,000	8,000
100-5633-426	RADIO & COMMUNICATIONS	0	300	0	300	300
100-5633-430	UNIFORMS & APPAREL	0	0	0	0	0
100-5633-432	MINOR TOOLS & EQUIPMENT	0	0	0	0	0
100-5633-433	STREETS, MAINT, RESURFACIN	304,356	402,640	400,000	400,000	400,000
100-5633-435	STREETS, ROW, DRAINAGE	45,377	30,000	28,475	0	0
100-5633-457	FUEL TANK / PUMP REPAIRS	0	0	0	0	0
100-5633-499	OTHER MAINTENANCE & REPAIR	0	0	0	0	0
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>367,543</b>	<b>453,940</b>	<b>439,285</b>	<b>416,300</b>	<b>416,300</b>
<b>STAFF DEV &amp; TRAINING</b>						
100-5633-502	DUES & SUBSCRIPTIONS	0	0	0	0	0
100-5633-504	EDUCATION/TRAINING MATERIA	150	250	324	400	400
100-5633-506	CERTIFICATION & LICENSING	0	90	0	90	90
100-5633-510	TRANSPORTATION & LODGING	31	205	75	205	205

<b>TOTAL STAFF DEV &amp; TRAINING</b>	<b>181</b>	<b>545</b>	<b>399</b>	<b>695</b>	<b>695</b>	<b>0</b>
<b>MISCELLANEOUS</b>						
100-5633-745 COMPENS ABSENCE VARIANCE	-84	0	0	0	0	
<b>TOTAL MISCELLANEOUS</b>	<b>-84</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
100-5633-906 MOTOR VEHICLES	35,042	0	53,154	0	0	
100-5633-911 CONSTR/PROJECT IMPROVEMENT	0	0	0	0	0	
100-5633-912 MACHINERY & EQUIPMENT	185,344	0	0	53,950	53,950	
100-5633-926 RADIO & COMMUNICATIONS EQU	0	0	0	0	0	
100-5633-935 SIDEWALKS	0	0	0	0	0	
<b>TOTAL CAPITAL OUTLAY</b>	<b>220,386</b>	<b>0</b>	<b>53,154</b>	<b>53,950</b>	<b>53,950</b>	<b>0</b>
<b>TOTAL STREETS &amp; ROW</b>	<b>1,153,926</b>	<b>1,112,495</b>	<b>1,080,251</b>	<b>1,187,774</b>	<b>1,197,394</b>	<b>0</b>



**NON-DEPARTMENTAL**

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

EXPENDITURES	2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
100-5999-156 EMPLOYEE TURNOVER ALLOWANCE	0	0	0	-31,804	-31,804	
<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-31,804</b>	<b>-31,804</b>	<b>0</b>
<b>CONTRACTS &amp; SERVICES</b>						
100-5999-203 ARCHITECTURAL & ENGINEERING	0	0	0	0	0	
100-5999-204-01 LEGAL - GENERAL COUNSEL	0	0	0	95,000	95,000	
100-5999-204-02 LEGAL - SPECIAL COUNSEL	0	0	0	15,000	15,000	
100-5999-206 INSURANCE	80,896	90,800	90,797	90,800	90,800	
100-5999-214 RENTS & LEASES	1,238	7,024	235	7,050	7,050	
100-5999-228 JANITORIAL	0	0	0	40,090	40,090	
<b>TOTAL CONTRACTS &amp; SERVICES</b>	<b>82,134</b>	<b>97,824</b>	<b>91,032</b>	<b>247,940</b>	<b>247,940</b>	<b>0</b>
<b>MISCELLANEOUS</b>						
100-5999-790 CITY IN-KIND LABOR	0	0		0	0	
100-5999-791 CITY IN-KIND OTHER	0	0		0	0	
<b>TOTAL MISCELLANEOUS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATING TRANSFERS</b>						
100-5999-802 TRNSF TO I&S DEBT SVC FUND	0	0		0	0	
100-5999-806 TRNSF TO RADIO COMM TOWER	0	0		0	0	
100-5999-809 TRANSF TO MISC SPEC REV FU	39,600	0		0	0	
100-5999-837 TRNSF TO RADIO SYSTEM MAIN	95,613	97,317	97,317	97,320	97,320	
100-5999-838 TRNSF TO EMS FUND	0	0		0	0	
<b>TOTAL OPERATING TRANSFERS</b>	<b>135,213</b>	<b>97,317</b>	<b>97,317</b>	<b>97,320</b>	<b>97,320</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
100-5999-910 BUILDINGS & STRUCTURES	0	0	0	0	0	
100-5999-926 RADIO & COMMUNICATIONS	0	0	0	0	0	
100-5999-990 LAND	0	0	0	0	0	
100-5999-997-01 INTERFUND LABOR	0	0	0	0	0	
100-5999-998-01 INTERFUND OTHER	1,968	0	0	0	0	
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,968</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>219,315</b>	<b>195,141</b>	<b>188,349</b>	<b>313,456</b>	<b>313,456</b>	<b>0</b>

# DEBT SERVICE

**300 - DEBT SERVICE FUND**

**DEBT SERVICE**

**SUMMARY**

	<b>2017-2018</b>	<b>2018-19</b>	<b>2018-19</b>	<b>PROPOSED</b>	<b>REVISED</b>	<b>ADOPTED</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>REVENUES</b>	<b>1,040,730</b>	<b>1,070,421</b>	<b>1,108,500</b>	<b>1,107,543</b>	<b>1,107,543</b>	<b>0</b>
<b>EXPENSES</b>	<b>1,085,677</b>	<b>1,092,155</b>	<b>1,092,155</b>	<b>1,061,843</b>	<b>1,061,843</b>	<b>0</b>
<b>TOTAL - DEBT SVC</b>	<b>-44,947</b>	<b>-21,734</b>	<b>16,345</b>	<b>45,700</b>	<b>45,700</b>	<b>0</b>

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

REVENUES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PROPERTY TAXES</b>							
300-4100	CURRENT PROPERTY TAXES	688,967	655,330	686,710	705,496	705,496	
300-4102	DELINQUENT PROPERTY TAXES	13,182	12,840	15,278	12,840	12,840	
300-4104	PENALTY & INT ON PROP TAXES	8,202	7,951	8,509	7,951	7,951	
<b>TOTAL PROPERTY TAXES</b>		<b>710,351</b>	<b>676,121</b>	<b>710,497</b>	<b>726,287</b>	<b>726,287</b>	<b>0</b>
<b>INTERGOVERNMENTAL</b>							
300-4300	COUNTY-ANIMAL CONTROL	0	11,454	11,454	0	0	
<b>TOTAL INTERGOVERNMENTAL</b>		<b>0</b>	<b>11,454</b>	<b>11,454</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INTEREST</b>							
300-4710	INTEREST EARNINGS	10,840	8,500	12,203	6,500	6,500	
<b>TOTAL INTEREST</b>		<b>10,840</b>	<b>8,500</b>	<b>12,203</b>	<b>6,500</b>	<b>6,500</b>	<b>0</b>
<b>MISCELLANEOUS</b>							
300-4832	CONTRIBUTED CAPITAL	11,519	0	0	0	0	
<b>TOTAL MISCELLANEOUS</b>		<b>11,519</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OP TRANSFERS &amp; OTHER REVENUE</b>							
300-4901	TRNSF FR GENERAL FUND	0	0	0	0	0	
300-4915	TRNSF FR WASTEWATER FUND	186,594	186,302	186,302	186,653	186,653	
300-4935	TRNSF FR LEDC FUND	48,093	48,044	48,044	48,103	48,103	
300-4939	TRNSF FR 06 BOND FUND	0	0	0	0	0	
300-4941	TRNSF FR 06A BOND FUND	0	0	0	0	0	
300-4945	TRNSF FR DRAINAGE FUND	33,333	100,000	100,000	100,000	100,000	
300-4950	TRNSF FR HOTEL MOTEL TAX FUND	40,000	40,000	40,000	40,000	40,000	
300-4966	TRNSF FR 2015 CO PROJECT FUND	0	0	0	0	0	
300-4967	TRNSF FR 2015 WTR CO FUND	0	0	0	0	0	
300-4968	TRNSF FR 2015 W WTR CO FUND	0	0	0	0	0	
<b>TOTAL OP TRANSFERS &amp; OTHER REVENUE</b>		<b>308,020</b>	<b>374,346</b>	<b>374,346</b>	<b>374,756</b>	<b>374,756</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>1,040,730</b>	<b>1,070,421</b>	<b>1,108,500</b>	<b>1,107,543</b>	<b>1,107,543</b>	<b>0</b>

**300 - DEBT SERVICE**

**DEBT SERVICE**

**DEBT EXPENSE**

<b>EXPENDITURES</b>	<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>DEBT SERVICE</b>						
300-5199-850 ADMINISTRATION COSTS	1,000	800	800	800	800	
300-5199-852 91 TAX & REV BONDS-PRINC	0	0	0	0	0	
300-5199-853 97 TAX NOTE	0	0	0	0	0	
300-5199-855 96 TX-UT LTD REV CO-PRINC	0	0	0	0	0	
300-5199-857 2016 GO REFUNDING	171,056	321,012	321,012	292,462	292,462	
300-5199-860 98 GO REFUNDING BONDS	0	0	0	0	0	
300-5199-867 02 STR & ROW TAX NOTES	0	0	0	0	0	
300-5199-868 05 TAX & REV CO BONDS-INT	0	0	0	0	0	
300-5199-869 06 TAX & REV CO BONDS	47,175	50,535	50,535	48,690	48,690	
300-5199-870 06 GO REFUNDING	0	0	0	0	0	
300-5199-871 06A TAX & REV CO'S	267,890	267,803	267,803	267,332	267,332	
300-5199-872 08 GO REFUNDING BOND	0	0	0	0	0	
300-5199-875 09 TAX & REV CO'S	146,090	0	0	0	0	
300-5199-877 15 TAX & REV CO'S	452,466	452,005	452,005	452,559	452,559	
<b>TOTAL DEBT SERVICE</b>	<b>1,085,677</b>	<b>1,092,155</b>	<b>1,092,155</b>	<b>1,061,843</b>	<b>1,061,843</b>	<b>0</b>

**ELECTRIC DEPT.**

**500 - ELECTRIC UTILITY FUND**

**ELECTRIC  
SUMMARY**

	<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>REVENUES</b>	<b>11,731,805</b>	<b>10,879,951</b>	<b>11,941,435</b>	<b>12,592,789</b>	<b>12,592,789</b>	<b>0</b>
<b>EXPENSES</b>						
<b>BILLING</b>	<b>645,668</b>	<b>797,656</b>	<b>654,408</b>	<b>745,599</b>	<b>761,742</b>	<b>0</b>
<b>DISTRIBUTION</b>	<b>858,680</b>	<b>1,193,907</b>	<b>997,134</b>	<b>1,936,047</b>	<b>1,953,549</b>	<b>0</b>
<b>NON-DEPARTMENTAL</b>	<b>9,758,581</b>	<b>8,888,388</b>	<b>9,989,531</b>	<b>9,623,280</b>	<b>9,623,280</b>	<b>0</b>
<b>TOTAL - ELECTRIC</b>	<b>11,262,929</b>	<b>10,879,951</b>	<b>11,641,073</b>	<b>12,304,926</b>	<b>12,338,571</b>	<b>0</b>
<b>TOTAL - ELECTRIC</b>	<b>468,876</b>	<b>0</b>	<b>300,362</b>	<b>287,863</b>	<b>254,218</b>	<b>0</b>



**500 - ELECTRIC UTILITY  
REVENUES**

REVENUES	2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>FINES &amp; FEES</b>						
500-4482 CREDIT CARD FEES FR CUSTOMERS	65,784	52,000	68,234	68,889	68,889	
<b>TOTAL FINES &amp; FEES</b>	<b>65,784</b>	<b>52,000</b>	<b>68,234</b>	<b>68,889</b>	<b>68,889</b>	<b>0</b>
<b>SERVICES &amp; FEES</b>						
500-4501 FUEL SALES	7,528,758	7,257,747	7,488,171	7,638,857	7,638,857	
500-4502 LOCAL SALES	3,766,540	3,177,926	3,986,259	3,953,855	3,953,855	
500-4504 SALES - PENALTY	226,963	219,149	225,300	224,762	224,762	
500-4507 TAP FEES	10,726	10,770	10,745	6,961	6,961	
500-4508 CONNECT FEES	28,484	27,459	28,598	29,302	29,302	
<b>TOTAL SERVICES &amp; FEES</b>	<b>11,561,471</b>	<b>10,693,051</b>	<b>11,739,073</b>	<b>11,853,737</b>	<b>11,853,737</b>	<b>0</b>
<b>INTEREST</b>						
500-4710 INTEREST EARNINGS	0	100	2,137	2,058	2,058	
<b>TOTAL INTEREST</b>	<b>0</b>	<b>100</b>	<b>2,137</b>	<b>2,058</b>	<b>2,058</b>	<b>0</b>
<b>MISCELLANEOUS</b>						
500-4806 SALE OF FIXED ASSETS	19,285	0	0	0	0	
500-4808 INSURANCE REIMBURSEMENT	7,058	0	0	0	0	
500-4809 EXPENDITURE REIMBURSEMENT	60,245	0	0	0	0	
500-4830 OTHER MISC REVENUE	12,177	4,800	1,991	6,105	6,105	
<b>TOTAL MISCELLANEOUS</b>	<b>98,765</b>	<b>4,800</b>	<b>1,991</b>	<b>6,105</b>	<b>6,105</b>	<b>0</b>
<b>OP TRANSFERS &amp; OTHER REVENUES</b>						
500-4908 TRNSF FR ELEC MITIGATION FUND	0	0	0	0	0	
500-4909 TRNSF FROM ELEC 183 RELOCATION	0	0	0	0	0	
500-4923 TRNSF FR ELEC DISTR UPGR FD	5,785	130,000	130,000	662,000	662,000	
<b>TOTAL OP TRANSFERS &amp; OTHER REVENUES</b>	<b>5,785</b>	<b>130,000</b>	<b>130,000</b>	<b>662,000</b>	<b>662,000</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>11,731,805</b>	<b>10,879,951</b>	<b>11,941,435</b>	<b>12,592,789</b>	<b>12,592,789</b>	<b>0</b>

**500 - ELECTRIC UTILITY  
PUBLIC UTILITY  
BILLING**

<b>EXPENDITURES</b>		<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>PERSONNEL SERVICES</b>							
500-5740-102	SALARIES - ADMINISTRATIVE	67,504	70,063	50,435	67,500	71,611	
500-5740-104	SALARIES - SUPERVISORY	71,458	73,228	73,588	73,063	75,818	
500-5740-105	SALARIES - PROFESSIONAL	14,629	15,025	13,496	12,866	13,650	
500-5740-106	WAGES - CLERICAL	111,106	144,545	139,449	144,101	149,093	
500-5740-108	WAGES - LABOR	67,358	69,268	67,500	69,275	71,346	
500-5740-109	BENEFIT PAY-OUT	0	0	0	0	0	
500-5740-112	OVERTIME	2,588	2,369	2,184	2,300	2,369	
500-5740-116	LONGEVITY	16,973	16,217	16,981	16,051	16,051	
500-5740-118	INCENTIVE PAY	0	0	0	0	0	
500-5740-120	FICA/MEDICARE	26,353	30,140	25,872	29,613	30,760	
500-5740-122	RETIREMENT	48,599	55,256	49,141	52,104	52,474	
500-5740-130	EMPLOYEE HEALTH INSURANCE	54,817	71,934	62,384	83,581	81,197	
500-5740-132	WORKER'S COMP	1,882	1,973	1,951	2,036	2,104	
500-5740-134	UNEMPLOYMENT INSURANCE	0	0	0	0	0	
500-5740-150	CAR ALLOWANCE	2,837	3,078	0	0	2,160	
500-5740-152	BUSINESS EXPENSE ALLOWANCE	463	810	0	0	0	
500-5740-155	PAYROLL CONTINGENCY	0	0	0	0	0	
500-5740-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>486,567</b>	<b>553,906</b>	<b>502,981</b>	<b>552,490</b>	<b>568,633</b>	<b>0</b>

<b>UTILITY BILLING</b>	<b>Full-time</b>	<b>Part-time</b>	<b>Active</b>	<b>Vacant</b>	<b>Budgeted</b>
Customer Svc/Utility Supervisor	X		1		X
Customer Service Coordinator	X		1		X
Cashier/Customer Service	X		3		X
Meter Reader Foreman	X		1		X
Meter Reader I	X		1		X

**CONTRACTS & SERVICES**

500-5740-202	ADMINISTRATION & OPERATION	0	0	0	0	0
500-5740-204	LEGAL	130	260	104	260	260
500-5740-206	INSURANCE	0	0	0	0	0
500-5740-207	PRINTING, MKTG & PUBLIC RE	0	0	0	0	0
500-5740-212	FINANCIAL & ACCOUNTING	14,787	15,394	14,015	15,394	15,394
500-5740-214	RENTS & LEASES	351	554	1,832	2,400	2,400
500-5740-216	MAINTENANCE & REPAIRS	2,397	5,264	2,308	2,600	2,600
500-5740-218	COMPUTER EQUIP & SOFTWARE	26,235	29,176	21,239	30,800	30,800
500-5740-222	SAFETY & REGULATORY	2,007	24,100	2,671	2,500	2,500
500-5740-224	CHEMICAL & MEDICAL	85	200	0	200	200
500-5740-226	RADIO & COMMUNICATIONS	3,611	3,696	3,276	3,800	3,800
500-5740-230	UNIFORMS & APPAREL	490	395	381	450	450
500-5740-240	POSTAGE & SHIPPING	22,344	35,620	22,099	35,000	35,000
500-5740-241	BANK SERVICE CHARGES	4,112	4,977	595	500	500
500-5740-255	LCRA TEXASWISE PROGRAM	0	0	0	0	0
500-5740-299	OTHER CONTRACTS & SERVICES	7,513	12,300	7,620	12,300	12,300

<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>84,062</b>	<b>131,936</b>	<b>76,140</b>	<b>106,204</b>	<b>106,204</b>	<b>0</b>
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**MATERIALS & SUPPLIES**

500-5740-302	OFFICE	6,980	11,957	8,858	11,000	11,000
500-5740-304	COMPUTER EQUIP & SOFTWARE	674	2,100	1,792	1,000	1,000
500-5740-306	MOTOR VEHICLES	0	0	0	0	0
500-5740-320	FOOD & BEVERAGE	67	150	75	150	150
500-5740-322	SAFETY & REGULATORY	0	268	0	0	0
500-5740-330	UNIFORMS & APPAREL	550	785	675	785	785
500-5740-332	MINOR TOOLS & EQUIPMENT	0	200	156	200	200
500-5740-334	OFFICE FURNITURE	0	800	755	800	800
500-5740-335	GAS	4,035	4,050	3,474	4,050	4,050
500-5740-337	TIRES - TUBES - BATTERIES	0	900	501	1,400	1,400
500-5740-399	OTHER SUPPLIES	218	520	176	520	520

<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>12,524</b>	<b>21,730</b>	<b>16,462</b>	<b>19,905</b>	<b>19,905</b>	<b>0</b>
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**MAINTENANCE & REPAIRS**

500-5740-402	OFFICE EQUIPMENT	0	300	300	300	300
500-5740-406	MOTOR VEHICLES	267	1,000	370	1,000	1,000
500-5740-410	BUILDINGS & STRUCTURES	3,800	0	0	1,000	1,000
500-5740-412	MACHINERY & EQUIPMENT	275	600	600	600	600
500-5740-426	RADIO & COMMUNICATIONS	122	300	300	350	350
500-5740-432	MINOR TOOLS & EQUIPMENT	0	0	0	0	0

<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>4,464</b>	<b>2,200</b>	<b>1,570</b>	<b>3,250</b>	<b>3,250</b>	<b>0</b>
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**STAFF DEV & TRAINING**

500-5740-502	DUES & SUBSCRIPTIONS	300	1,300	764	800	800
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500-5740-504	EDUCATION/TRAINING MATERIA	0	0	0	0	0
500-5740-506	CERTIFICATION & LICENSING	0	700	0	0	0
500-5740-508	MTGS-SEMINARS-CONFERENCES	0	5,740	4,020	3,000	3,000
500-5740-510	TRANSPORTATION & LODGING	0	144	45	400	400
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>300</b>	<b>7,884</b>	<b>4,829</b>	<b>4,200</b>	<b>4,200</b>
<b>MISCELLANEOUS</b>						
500-5740-730	MISC OTHER EXPENSES	235	0	0	0	0
500-5740-735	BAD DEBT EXPENSE	0	0	0	0	0
500-5740-736	CASH SHORT/OVER	48	0	25	0	0
500-5740-740	CREDIT CARD FEES	53,548	52,000	52,401	59,550	59,550
500-5740-745	COMPENS ABSENCE VARIANCE	3,920	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>57,751</b>	<b>52,000</b>	<b>52,426</b>	<b>59,550</b>	<b>59,550</b>
<b>CAPITAL OUTLAY</b>						
500-5740-904	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0
500-5740-906	MOTOR VEHICLES	0	0	0	0	0
500-5740-910	BUILDINGS & STRUCTURES	0	0	0	0	0
500-5740-912	MACHINERY & EQUIPMENT	0	28,000	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>28,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BILLING</b>		<b>645,668</b>	<b>797,656</b>	<b>654,408</b>	<b>745,599</b>	<b>761,742</b>

**500 - ELECTRIC UTILITY  
PUBLIC UTILITY  
DISTRIBUTION**

<b>EXPENDITURES</b>		<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>PERSONNEL SERVICES</b>							
500-5745-104	SALARIES - SUPERVISORY	149,276	161,710	158,045	153,234	157,831	
500-5745-105	SALARIES - PROFESSIONAL	0	0	0	8,485	9,001	
500-5745-106	WAGES - CLERICAL	0	0	0	0	32,136	
500-5745-108	WAGES - LABOR	228,002	410,021	290,351	433,753	446,616	
500-5745-112	OVERTIME	12,102	15,965	11,533	15,500	15,965	
500-5745-116	LONGEVITY	8,569	9,228	9,228	10,008	10,008	
500-5745-120	FICA/MEDICARE	28,988	45,665	32,500	47,505	51,374	
500-5745-122	RETIREMENT	55,827	82,432	60,011	83,584	87,638	
500-5745-130	EMPLOYEE HEALTH INSURANCE	49,971	87,194	54,074	106,660	112,693	
500-5745-132	WORKER'S COMP	7,670	9,198	9,076	9,966	10,346	
500-5745-134	UNEMPLOYMENT INSURANCE	0	0	0	0	0	
500-5745-155	PAYROLL CONTINGENCY	0	0	0	47,411	0	
500-5745-159	COLA	0	0	0	0	0	
500-5745-160	SALARY REIMBURSEMENT	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>540,405</b>	<b>821,413</b>	<b>624,818</b>	<b>916,106</b>	<b>933,608</b>	<b>0</b>

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

**CONTRACTS & SERVICES**

500-5745-203	ARCHITECTURAL & ENGINEERIN	0	0	0	0	0
500-5745-207	PRINTING, MKTG & PUBLIC RE	211	250	200	400	400
500-5745-214	RENTS & LEASES	2,155	3,611	2,001	3,611	3,611
500-5745-216	MAINTENANCE & REPAIRS	0	500	500	500	500
500-5745-220	FOOD & BEVERAGE	0	0	0	0	0
500-5745-222	SAFETY & REGULATORY	4,250	0	1,904	0	0
500-5745-224	CHEMICAL & MEDICAL	195	0	345	0	0
500-5745-226	RADIO & COMMUNICATIONS	4,364	4,860	4,827	4,860	4,860
500-5745-240	POSTAGE & SHIPPING	54	300	30	300	300
500-5745-244	UTILITIES	2,022	3,000	1,838	3,000	3,000
500-5745-299	OTHER CONTRACTS & SERVICES	71,521	42,000	41,600	42,000	42,000

**TOTAL CONTRACTS & SERVICES**


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<b>84,772</b>	<b>54,521</b>	<b>53,245</b>	<b>54,671</b>	<b>54,671</b>	<b>0</b>
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**MATERIALS & SUPPLIES**

500-5745-302	OFFICE	218	1,400	313	300	300
500-5745-304	COMPUTER EQUIP & SOFTWARE	80	600	500	300	300
500-5745-306	MOTOR VEHICLES	0	0	0	0	0
500-5745-310	BUILDINGS & STRUCTURES	0	0	0	0	0
500-5745-312	MACHINERY & EQUIPMENT	0	0	0	0	0
500-5745-322	SAFETY & REGULATORY	3,131	14,000	3,339	6,000	6,000
500-5745-324	CHEMICAL & MEDICAL	4,539	5,600	2,178	5,600	5,600
500-5745-326	RADIO & COMMUNICATIONS	107	0	131	200	200
500-5745-328	JANITORIAL	316	1,003	373	1,000	1,000
500-5745-330	UNIFORMS & APPAREL	6,028	7,710	5,718	7,710	7,710
500-5745-332	MINOR TOOLS & EQUIPMENT	7,568	3,300	2,418	4,000	4,000
500-5745-334	OFFICE FURNITURE	0	750	750	750	750
500-5745-335	GAS	4,626	5,504	4,005	5,504	5,504
500-5745-336	DIESEL	6,755	8,000	6,574	8,000	8,000
500-5745-337	TIRES - TUBES - BATTERIES	2,944	4,500	2,791	3,500	3,500
500-5745-380	BULK MATERIALS	570	1,000	0	1,000	1,000
500-5745-399	OTHER SUPPLIES	5,220	5,500	2,500	5,500	5,500

**TOTAL MATERIALS & SUPPLIES**


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<b>42,102</b>	<b>58,867</b>	<b>31,590</b>	<b>49,364</b>	<b>49,364</b>	<b>0</b>
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**MAINTENANCE & REPAIRS**

500-5745-402	OFFICE EQUIPMENT	0	0	0	0	0
500-5745-406	MOTOR VEHICLES	2,769	2,500	2,000	2,500	2,500
500-5745-410	BUILDINGS & STRUCTURES	26	850	0	250	250
500-5745-412	MACHINERY & EQUIPMENT	30,643	32,000	10,090	15,000	15,000
500-5745-426	RADIO & COMMUNICATIONS	332	1,000	0	100	100
500-5745-432	MINOR TOOLS & EQUIPMENT	500	0	237	0	0
500-5745-451	METERS & BOXES	49,088	72,000	60,175	60,000	60,000
500-5745-453	TRANSFORMERS	28,813	0	18,927	12,000	12,000
500-5745-455	DISTRIBUTION & SERVICE LIN	49,617	90,000	75,355	75,000	75,000
500-5745-456	STREET LIGHTS	16,107	25,000	22,535	25,000	25,000

500-5745-499	OTHER MAINTENANCE & REPAIR	0	0	0	0	0
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>177,895</b>	<b>223,350</b>	<b>189,319</b>	<b>189,850</b>	<b>189,850</b>
<b>STAFF DEV &amp; TRAINING</b>						
500-5745-508	MTGS-SEMINARS-CONFERENCES	6,855	8,756	8,011	8,756	8,756
500-5745-510	TRANSPORTATION & LODGING	610	2,000	755	300	300
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>7,465</b>	<b>10,756</b>	<b>8,766</b>	<b>9,056</b>	<b>9,056</b>
<b>MISCELLANEOUS</b>						
500-5745-704	LABOR ALLOCATION	0	0	0	0	0
500-5745-730	MISC OTHER EXPENSES	0	0	0	0	0
500-5745-745	COMPENS ABSENCE VARIANCE	4,907	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>4,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
500-5745-903	ENGINEERING/DESIGN	0	0	0	0	0
500-5745-906	MOTOR VEHICLES	0	0	21,100	30,000	30,000
500-5745-910	BUILDINGS & STRUCTURES	0	0	0	0	0
500-5745-911	CONSTR/PROJECT IMPROVEMENT	0	0	0	400,000	400,000
500-5745-912	MACHINERY & EQUIPMENT	0	0	52,241	262,000	262,000
500-5745-922	SAFETY & REGULATORY EQUIP	0	0	0	0	0
500-5745-927	TRANSFORMERS	1,134	25,000	16,055	25,000	25,000
500-5745-999	OTHER CAPITAL OUTLAY	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,134</b>	<b>25,000</b>	<b>89,396</b>	<b>717,000</b>	<b>717,000</b>
<b>TOTAL DISTRIBUTION</b>		<b>858,680</b>	<b>1,193,907</b>	<b>997,134</b>	<b>1,936,047</b>	<b>1,953,549</b>

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

<b>EXPENDITURES</b>		<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>PERSONNEL SERVICES</b>							
500-5799-123	PENSION EXPENSE	0	0	0	0	0	
500-5799-124	OPEB EXPENSE	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CONTRACTS &amp; SERVICES</b>							
500-5799-206	INSURANCE	18,349	20,000	18,835	18,900	18,900	
500-5799-207	PRINTING, MKTG & PUBLIC RE	0	0	0	0	0	
500-5799-214	RENTS & LEASES	0	0	0	0	0	
500-5799-222	SAFETY & REGULATORY	0	0	0	22,000	22,000	
500-5799-298	WHOLESALE POWER PURCH	7,206,538	6,720,136	7,822,449	7,265,350	7,265,350	
500-5799-299	OTHER CONTRACTS & SERVICES	0	0	0	0	0	
<b>TOTAL CONTRACT &amp; SERVICES</b>		<b>7,224,887</b>	<b>6,740,136</b>	<b>7,841,284</b>	<b>7,306,250</b>	<b>7,306,250</b>	<b>0</b>
<b>MISCELLANEOUS</b>							
500-5799-731	DEPRECIATION EXPENSE	316,610	0	0	0	0	
<b>TOTAL MISCELLANEOUS</b>		<b>316,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATING TRANSFERS</b>							
500-5799-800	TRANSF TO GENERAL FUND	2,177,600	2,064,276	2,064,271	2,232,669	2,232,669	
500-5799-807	TRANSF TO ELEC DISTR UPGR/	0	0	0	0	0	
500-5799-808	TRANSF TO ELEC MITIGATION	0	0	0	0	0	
500-5799-809	TRANSF TO ELEC DISTR UPGR/	0	0	0	0	0	
500-5799-830	TRANSF TO SPECIAL REV FUND	4,633	0	0	0	0	
500-5799-845	TRNSF TO ELEC 183 RELOC FU	0	0	0	0	0	
500-5799-849	TRNSF OUT-OVERHEAD COSTS	12,009	12,827	12,827	13,212	13,212	
<b>TOTAL OPERATING TRANSFERS</b>		<b>2,194,242</b>	<b>2,077,103</b>	<b>2,077,098</b>	<b>2,245,881</b>	<b>2,245,881</b>	<b>0</b>
<b>DEBT SERVICE</b>							
500-5799-870	06 GO REFUNDING	0	0	0	0	0	
500-5799-872	08 GO REFUNDING BOND	0	0	0	0	0	
500-5799-879	SIB LOAN	22,842	71,149	71,149	71,149	71,149	
<b>TOTAL DEBT SERVICE</b>		<b>22,842</b>	<b>71,149</b>	<b>71,149</b>	<b>71,149</b>	<b>71,149</b>	<b>0</b>
<b>TOTAL NON-DEPARTMENTAL</b>		<b>9,758,581</b>	<b>8,888,388</b>	<b>9,989,531</b>	<b>9,623,280</b>	<b>9,623,280</b>	<b>0</b>



**WATER DEPT.**

**520 - WATER UTILITY FUND**

**WATER  
SUMMARY**

	<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>REVENUES</b>	3,491,030	3,936,429	3,986,325	4,113,619	4,179,697	0
<b>EXPENSES</b>						
<b>DISTRIBUTION</b>	1,407,905	2,018,495	1,969,635	2,117,380	2,132,197	0
<b>TREATMENT</b>	672,322	701,202	701,202	701,202	807,648	0
<b>NON-DEPARTMENTAL</b>	1,415,486	1,216,732	1,164,099	1,225,822	1,225,822	0
<b>TOTAL - WATER</b>	3,495,713	3,936,429	3,834,936	4,044,404	4,165,667	0
<b>TOTAL - WATER</b>	<u>-4,683</u>	<u>0</u>	<u>151,389</u>	<u>69,215</u>	<u>14,030</u>	<u>0</u>

**520 - WATER UTILITY  
WATER UTILITY  
REVENUES**

REVENUES	2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>SERVICES &amp; FEES</b>						
520-4502      SALES	3,199,945	3,092,665	3,146,825	3,267,815	3,333,893	
520-4507      TAP FEES	22,125	19,425	11,433	17,120	17,120	
520-4508      CONNECT FEES	14,175	15,150	15,000	15,463	15,463	
<b>TOTAL SERVICES &amp; FEES</b>	<b>3,236,245</b>	<b>3,127,240</b>	<b>3,173,258</b>	<b>3,300,398</b>	<b>3,366,476</b>	<b>0</b>
<b>INTEREST</b>						
520-4710      INTEREST EARNINGS	144,620	10,572	14,500	14,604	14,604	
<b>TOTAL INTEREST</b>	<b>144,620</b>	<b>10,572</b>	<b>14,500</b>	<b>14,604</b>	<b>14,604</b>	<b>0</b>
<b>MISCELLANEOUS</b>						
520-4802      CONTRACTUAL SETTLEMENT	7,604	0	0	0	0	
520-4805      OTHER SOURCES	0	664,830	664,830	664,830	664,830	
520-4806      SALE OF FIXED ASSETS	436	0	0	0	0	
520-4830      OTHER MISC REVENUE	102,125	0	0	0	0	
<b>TOTAL MISCELLANEOUS</b>	<b>110,165</b>	<b>664,830</b>	<b>664,830</b>	<b>664,830</b>	<b>664,830</b>	
<b>OP TRANSFERS &amp; OTHER REVENUE</b>						
520-4915      TRNSF FR WASTEWATER FUND	0	133,787	133,737	133,787	133,787	
<b>TOTAL OP TRANSFERS &amp; OTHER REVENUE</b>	<b>0</b>	<b>133,787</b>	<b>133,737</b>	<b>133,787</b>	<b>133,787</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>3,491,030</b>	<b>3,936,429</b>	<b>3,986,325</b>	<b>4,113,619</b>	<b>4,179,697</b>	<b>0</b>

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
520-5750-102	SALARIES - ADMINISTRATIVE	25,002	38,309	30,088	33,240	39,636	
520-5750-104	SALARIES - SUPERVISORY	57,381	39,407	38,767	32,313	34,282	
520-5750-105	SALARIES - PROFESSIONAL	5,418	5,565	3,313	12,119	12,856	
520-5750-106	WAGES - CLERICAL	7,807	8,050	7,804	8,050	8,539	
520-5750-108	WAGES - LABOR	121,097	147,941	145,489	146,018	150,399	
520-5750-109	BENEFIT PAY-OUT	0	0	0	0	0	
520-5750-112	OVERTIME	5,275	216	4,403	5,000	5,150	
520-5750-116	LONGEVITY	10,279	8,159	7,432	7,697	7,697	
520-5750-118	INCENTIVE PAY	0	0	0	0	0	
520-5750-120	FICA/MEDICARE	17,427	19,055	16,959	18,755	19,841	
520-5750-122	RETIREMENT	32,804	42,185	31,541	32,998	33,846	
520-5750-130	EMPLOYEE HEALTH INSURANCE	44,007	61,591	46,495	59,481	57,889	
520-5750-132	WORKER'S COMP	6,599	5,252	4,922	3,872	4,145	
520-5750-134	UNEMPLOYMENT INSURANCE	0	0	0	0	0	
520-5750-150	CAR ALLOWANCE	1,051	1,140	0	720	800	
520-5750-152	BUSINESS EXPENSE ALLOWANCE	171	300	0	0	0	
520-5750-155	PAYROLL CONTINGENCY	0	0	0	0	0	
520-5750-159	COLA	0	0	0	0	0	
520-5750-160	SALARY REIMBURSEMENT	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>334,318</b>	<b>377,170</b>	<b>337,213</b>	<b>360,263</b>	<b>375,080</b>	<b>0</b>

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

**CONTRACTS & SERVICES**

520-5750-202	ADMINISTRATION & OPERATION	0	0	0	0	0
520-5750-203	ARCHITECTURAL & ENGINEERIN	0	0	0	0	0
520-5750-206	INSURANCE	0	0	0	0	0
520-5750-207	PRINTING, MKTG & PUBLIC RE	0	500	0	500	500
520-5750-210	BUILDINGS & STRUCTURES	0	0	0	0	0
520-5750-212	FINANCIAL & ACCOUNTING	3,232	3,300	3,300	3,300	3,300
520-5750-214	RENTS & LEASES	5,197	282	56	282	282
520-5750-216	MAINTENANCE & REPAIRS	0	0	0	0	0
520-5750-222	SAFETY & REGULATORY	0	0	0	5,500	5,500
520-5750-224	CHEMICAL & MEDICAL	85	300	200	300	300
520-5750-226	RADIO & COMMUNICATIONS	2,590	1,818	1,875	1,818	1,818
520-5750-240	POSTAGE & SHIPPING	73	70	25	70	70
520-5750-290	GBRA - LULING DELIV SYSTEM	144,763	144,391	144,391	144,391	144,391
520-5750-292	GBRA - LUL CAPITAL RECOV F	25,777	63,875	63,875	63,875	63,875
520-5750-296	GBRA - LUL TREATMENT PLT C	615,385	568,061	568,061	568,061	568,061
520-5750-297	GBRA - CARRIZO PROJECT '20	0	664,830	664,830	664,830	664,830
520-5750-299	OTHER CONTRACTS & SERVICES	33	0	0	0	0

**TOTAL CONTRACTS & SERVICES**


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<b>797,135</b>	<b>1,447,427</b>	<b>1,446,613</b>	<b>1,452,927</b>	<b>1,452,927</b>	<b>0</b>
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**MATERIALS & SUPPLIES**

520-5750-302	OFFICE	1,069	1,000	757	1,000	1,000
520-5750-304	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0
520-5750-306	MOTOR VEHICLES	0	0	0	0	0
520-5750-310	BUILDINGS & STRUCTURES	0	0	0	0	0
520-5750-312	MACHINERY & EQUIPMENT	2,623	1,500	1,324	1,500	1,500
520-5750-320	FOOD & BEVERAGE	0	0	0	0	0
520-5750-322	SAFETY & REGULATORY	1,999	1,500	1,408	1,800	1,800
520-5750-324	CHEMICAL & MEDICAL	5	120	336	300	300
520-5750-328	JANITORIAL	286	700	167	700	700
520-5750-330	UNIFORMS & APPAREL	2,974	2,850	2,509	3,500	3,500
520-5750-332	MINOR TOOLS & EQUIPMENT	1,176	2,900	2,820	2,900	2,900
520-5750-334	OFFICE FURNITURE	0	0	0	0	0
520-5750-335	GAS	14,827	13,000	12,003	13,000	13,000
520-5750-336	DIESEL	4,441	5,350	3,690	5,350	5,350
520-5750-337	TIRES - TUBES - BATTERIES	1,036	1,200	761	1,200	1,200
520-5750-380	BULK MATERIALS	3,521	5,000	3,536	5,000	5,000
520-5750-399	OTHER SUPPLIES	0	0	0	0	0

**TOTAL MATERIALS & SUPPLIES**


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<b>33,957</b>	<b>35,120</b>	<b>29,311</b>	<b>36,250</b>	<b>36,250</b>	<b>0</b>
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**MAINTENANCE & REPAIRS**

520-5750-406	MOTOR VEHICLES	873	2,000	1,200	2,000	2,000
520-5750-410	BUILDINGS & STRUCTURES	357	1,000	400	1,000	1,000
520-5750-412	MACHINERY & EQUIPMENT	7,890	3,500	2,578	3,500	3,500
520-5750-422	SAFETY & REGULATORY	0	0	0	0	0
520-5750-426	RADIO & COMMUNICATIONS	329	500	0	500	500
520-5750-432	MINOR TOOLS & EQUIPMENT	0	0	0	0	0
520-5750-480	SERVICE LINES	9,496	8,000	7,372	10,000	10,000
520-5750-482	MAINS	11,414	12,000	9,721	12,000	12,000
520-5750-484	WATER METERS & BOXES	200,378	113,338	125,906	55,000	55,000
520-5750-490	HYDRANTS & VALVES	5,935	9,000	1,570	5,000	5,000
520-5750-499	OTHER MAINTENANCE & REPAIR	6	0	0	0	0

<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>236,678</b>	<b>149,338</b>	<b>148,747</b>	<b>89,000</b>	<b>89,000</b>	<b>0</b>
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**STAFF DEV & TRAINING**

520-5750-502	DUES & SUBSCRIPTIONS	375	430	120	430	430
520-5750-504	EDUCATION/TRAINING MATERIA	0	0	0	0	0
520-5750-506	CERTIFICATION & LICENSING	555	1,110	592	1,110	1,110
520-5750-508	MTGS-SEMINARS-CONFERENCES	1,741	2,400	2,177	2,400	2,400

<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>2,671</b>	<b>3,940</b>	<b>2,889</b>	<b>3,940</b>	<b>3,940</b>	<b>0</b>
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**MISCELLANEOUS**

520-5750-704	LABOR ALLOCATION	0	0	0	0	0
520-5750-730	MISC OTHER EXPENSES	0	0	0	0	0
520-5750-745	COMPENS ABSENCE VARIANCE	-5,203	0	0	0	0

<b>TOTAL MISCELLANEOUS</b>		<b>-5,203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**CAPITAL OUTLAY**

520-5750-906	MOTOR VEHICLES	0	0	0	0	0
520-5750-911	CONSTR/PROJECT IMPROVEMENT	0	0	0	0	0
520-5750-912	MACHINERY & EQUIPMENT	0	0	0	0	0
520-5750-950	MATERIALS & SUPPLIES	0	0	0	0	0
520-5750-960	WATER MAINS & LINES	8,349	0	0	0	0
520-5750-964	WATER TOWER REPAIR	0	5,500	4,862	175,000	175,000
520-5750-978	HYDRANTS & VALVES	0	0	0	0	0

<b>TOTAL CAPITAL OUTLAY</b>		<b>8,349</b>	<b>5,500</b>	<b>4,862</b>	<b>175,000</b>	<b>175,000</b>	<b>0</b>
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<b>TOTAL WATER DISTRIBUTION</b>		<b>1,407,905</b>	<b>2,018,495</b>	<b>1,969,635</b>	<b>2,117,380</b>	<b>2,132,197</b>	<b>0</b>
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**520 - WATER UTILITY  
PUBLIC UTILITY  
WATER TREATMENT**

EXPENDITURES	2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>CONTRACTS &amp; SERVICES</b>						
520-5755-200      GBRA - TREATMENT PLANT O&M	672,322	701,202	701,202	701,202	807,648	
<b>TOTAL CONTRACT &amp; SERVICES</b>	<b>672,322</b>	<b>701,202</b>	<b>701,202</b>	<b>701,202</b>	<b>807,648</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>						
520-5755-302      OFFICE	0	0	0	0	0	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL WATER TREATMENT</b>	<b>672,322</b>	<b>701,202</b>	<b>701,202</b>	<b>701,202</b>	<b>807,648</b>	<b>0</b>

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
520-5799-123	PENSION EXPENSE	6,631	0	0	0	0	
520-5799-124	OPEB EXPENSE	16,835	0	0	0	0	
520-5799-199	PAYROLL EXPENSE	-159	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>23,307</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CONTRACTS &amp; SERVICES</b>							
520-5799-202	ADMINISTRATION & OPERATION	0	0	0	0	0	
520-5799-204	LEGAL	0	0	0	0	0	
520-5799-206	INSURANCE	15,580	14,654	16,495	16,500	16,500	
520-5799-214	RENTS & LEASES	0	0	0	0	0	
520-5799-222	SAFETY & REGULATORY	0	0	0	0	0	
520-5799-298	04 GBRA CONTR REV BONDS	450,933	449,829	400,106	449,829	449,829	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>466,513</b>	<b>464,483</b>	<b>416,601</b>	<b>466,329</b>	<b>466,329</b>	<b>0</b>
<b>MISCELLANEOUS</b>							
520-5799-731	DEPRECIATION EXPENSE	514,924	0	0	0	0	
520-5799-732	AMORTIZATION EXPENSE	0	0	0	0	0	
520-5799-733	CONVERSION DIFFERENCE	0	0	0	0	0	
520-5799-734	INT EXP-BOND REFUNDING	0	0	0	0	0	
520-5799-735	BAD DEBT EXPENSE	9,285	0	0	0	0	
520-5799-750	CONTINGENCY	0	0	0	0	0	
520-5799-751	OPEB	0	0	0	0	0	
<b>TOTAL MISCELLANEOUS</b>		<b>524,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATING TRANSFERS</b>							
520-5799-800	TRANSF TO GENERAL FUND	54,000	0	0	0	0	
520-5799-802	TRANSF TO I&S DEBT SVC FUN	0	0	0	0	0	
520-5799-810	TRANSF TO 08 WATER DEVELOP	0	0	0	0	0	
520-5799-811	TRANSF TO 06 BOND CAP PROJ	0	0	0	0	0	
520-5799-817	TRNSF TO 08 WTR DEV FUND	0	0	0	0	0	
520-5799-824	TRANSF TO WASTEWATER FUND	0	0	0	0	0	
520-5799-829	TRANSF TO UTIL CAP EQUIP F	0	0	0	0	0	
520-5799-841	TRNSF TO WATER GRANT FUND	0	0	0	0	0	
520-5799-849	TRNSF OUT-OVERHEAD COSTS	4,448	4,751	0	4,894	4,894	
<b>TOTAL OPERATING TRANSFERS</b>		<b>58,448</b>	<b>4,751</b>	<b>0</b>	<b>4,894</b>	<b>4,894</b>	<b>0</b>



**DEBT SERVICE**

520-5799-850	ADMINISTRATION COSTS	0	0	0	0	0
520-5799-855	96 TX-UT LTD REV CO	0	0	0	0	0
520-5799-856	94 UTIL SYS REV BONDS	0	0	0	0	0
520-5799-857	2016 GO REFUNDING	50,234	158,345	158,345	164,886	164,886
520-5799-858	03 LTD PLEDGE CO	0	0	0	0	0
520-5799-860	98 GO REFUNDING BONDS	0	0	0	0	0
520-5799-865	02 UT SYS REV REFUNDING	0	0	0	0	0
520-5799-870	06 GO REFUNDING	0	0	0	0	0
520-5799-871	06A TAX & REV CO'S	4,517	20,157	20,157	20,122	20,122
520-5799-872	08 GO REFUNDING BOND	0	0	0	0	0
520-5799-873	08 TAX & REV CO'S	0	0	0	0	0
520-5799-874	09 GO REFUNDING	1,490	0	0	0	0
520-5799-876	09 GO REFUNDING	0	0	0	0	0
520-5799-877	15 TAX & REV CO'S	260,223	486,322	486,322	486,917	486,917
520-5799-879	SIB LOAN	26,545	82,674	82,674	82,674	82,674

<b>TOTAL DEBT SERVICE</b>		<b>343,009</b>	<b>747,498</b>	<b>747,498</b>	<b>754,599</b>	<b>754,599</b>	<b>0</b>
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**CAPITAL OUTLAY**

520-5799-990	LAND	0	0	0	0	0
520-5799-991	EASEMENTS	0	0	0	0	0
520-5799-997-02	INTERFUND LABOR	0	0	0	0	0
520-5799-998-02	INTERFUND OTHER	0	0	0	0	0

<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL NON-DEPARTMENTAL</b>		<b>1,415,486</b>	<b>1,216,732</b>	<b>1,164,099</b>	<b>1,225,822</b>	<b>1,225,822</b>	<b>0</b>
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**WASTEWATER DEPT.**

**540 - WASTEWATER UTILITY FUND**

**WASTEWATER**

**SUMMARY**

	<b>2017-2018</b>	<b>2018-19</b>	<b>2018-19</b>	<b>PROPOSED</b>	<b>REVISED</b>	<b>ADOPTED</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>REVENUES</b>	<b>2,615,703</b>	<b>2,218,390</b>	<b>2,370,250</b>	<b>2,386,694</b>	<b>2,386,694</b>	<b>0</b>
<b>EXPENSES</b>						
<b>COLLECTION</b>	<b>483,742</b>	<b>523,991</b>	<b>475,559</b>	<b>421,077</b>	<b>433,432</b>	<b>0</b>
<b>TREATMENT</b>	<b>707,954</b>	<b>735,711</b>	<b>735,711</b>	<b>735,711</b>	<b>863,416</b>	<b>0</b>
<b>NON-DEPARTMENTAL</b>	<b>899,503</b>	<b>958,688</b>	<b>958,484</b>	<b>924,926</b>	<b>925,277</b>	<b>0</b>
<b>TOTAL - WASTEWATER</b>	<b>2,091,199</b>	<b>2,218,390</b>	<b>2,169,754</b>	<b>2,081,714</b>	<b>2,222,125</b>	<b>0</b>
<b>TOTAL - WASTEWATER</b>	<b>524,504</b>	<b>0</b>	<b>200,496</b>	<b>304,980</b>	<b>164,569</b>	<b>0</b>

**540 - WASTEWATER UTILITY**  
**WASTEWATER**  
**REVENUES**

REVENUES	2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>SERVICES &amp; FEES</b>						
540-4502      SALES	2,334,089	2,179,591	2,329,814	2,349,814	2,349,814	
540-4507      TAP FEES	9,575	10,875	6,800	7,770	7,770	
<b>TOTAL SERVICES &amp; FEES</b>	<b>2,343,664</b>	<b>2,190,466</b>	<b>2,336,614</b>	<b>2,357,584</b>	<b>2,357,584</b>	<b>0</b>
<b>INTEREST</b>						
540-4710      INTEREST EARNINGS	25,848	27,924	33,636	29,110	29,110	
<b>TOTAL INTEREST</b>	<b>25,848</b>	<b>27,924</b>	<b>33,636</b>	<b>29,110</b>	<b>29,110</b>	<b>0</b>
<b>MISCELLANEOUS</b>						
540-4806      SALE OF FIXED ASSETS	341	0	0	0	0	
540-4830      OTHER MISC REVENUE	245,850	0	0	0	0	
<b>TOTAL MISCELLANEOUS</b>	<b>246,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OP TRANSFERS &amp; OTHER REVENUES</b>						
540-4910      TRNSF FR WATER FUND	0	0	0	0	0	
540-4926      TRNSF FR W WTR IMPACT FEE FUND	0	0	0	0	0	
540-4927      TRNSF FR 08 WASTEWATER DEV FUN	0	0	0	0	0	
<b>TOTAL OP TRANSFERS &amp; OTHER REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>2,615,703</b>	<b>2,218,390</b>	<b>2,370,250</b>	<b>2,386,694</b>	<b>2,386,694</b>	<b>0</b>

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

<b>EXPENDITURES</b>		<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>PERSONNEL SERVICES</b>							
540-5760-102	SALARIES - ADMINISTRATIVE	10,001	22,740	18,881	18,240	24,079	
540-5760-104	SALARIES - SUPERVISORY	51,659	33,090	32,338	28,263	31,093	
540-5760-105	SALARIES - PROFESSIONAL	2,167	2,226	1,913	7,563	7,894	
540-5760-106	WAGES - CLERICAL	3,123	3,219	2,998	3,220	4,357	
540-5760-108	WAGES - LABOR	106,743	115,876	88,055	111,884	112,963	
540-5760-109	BENEFIT PAY-OUT	0	0	0	0	0	
540-5760-112	OVERTIME	2,739	4,069	2,489	3,950	4,069	
540-5760-116	LONGEVITY	9,089	7,240	6,343	4,217	4,217	
540-5760-118	INCENTIVE PAY	0	0	0	0	0	
540-5760-120	FICA/MEDICARE	13,923	14,749	11,366	13,588	14,458	
540-5760-122	RETIREMENT	26,092	32,661	21,704	23,908	24,663	
540-5760-130	EMPLOYEE HEALTH INSURANCE	36,476	47,917	33,853	45,830	44,604	
540-5760-132	WORKER'S COMP	4,220	4,035	3,872	3,833	4,134	
540-5760-150	CAR ALLOWANCE	420	456	0	0	320	
540-5760-152	BUSINESS EXPENSE ALLOWANCE	69	120	0	0	0	
540-5760-155	PAYROLL CONTINGENCY	0	0	0	0	0	
540-5760-159	COLA	0	0	0	0	0	
540-5760-160	SALARY REIMBURSEMENT	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>266,721</b>	<b>288,398</b>	<b>223,812</b>	<b>264,496</b>	<b>276,851</b>	<b>0</b>

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

**CONTRACTS & SERVICES**

540-5760-212	FINANCIAL & ACCOUNTING	3,232	3,300	3,300	3,300	3,300
540-5760-214	RENTS & LEASES	7,428	7,900	574	7,900	7,900
540-5760-222	SAFETY & REGULATORY	0	0	0	0	0
540-5760-224	CHEMICAL & MEDICAL	85	255	55	255	255
540-5760-226	RADIO & COMMUNICATIONS	1,031	778	781	1,000	1,000
540-5760-244	UTILITIES	13,479	16,000	10,211	10,000	10,000
540-5760-299	OTHER CONTRACTS & SERVICES	26	0	0	0	0

**TOTAL CONTRACTS & SERVICES**

<b>25,281</b>	<b>28,233</b>	<b>14,921</b>	<b>22,455</b>	<b>22,455</b>	<b>0</b>
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**MATERIALS & SUPPLIES**

540-5760-302	OFFICE	254	500	153	500	500
540-5760-304	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0
540-5760-306	MOTOR VEHICLES	0	0	0	0	0
540-5760-310	BUILDINGS & STRUCTURES	684	500	378	500	500
540-5760-312	MACHINERY & EQUIPMENT	0	0	0	0	0
540-5760-322	SAFETY & REGULATORY	13	1,000	0	1,000	1,000
540-5760-324	CHEMICAL & MEDICAL	0	120	60	120	120
540-5760-326	RADIO & COMMUNICATIONS	0	0	0	0	0
540-5760-328	JANITORIAL	490	600	454	600	600
540-5760-330	UNIFORMS & APPAREL	3,038	3,000	2,774	3,000	3,000
540-5760-332	MINOR TOOLS & EQUIPMENT	1,364	1,500	1,359	1,500	1,500
540-5760-334	OFFICE FURNITURE	0	0	0	0	0
540-5760-335	GAS	562	250	1,492	1,500	1,500
540-5760-336	DIESEL	-9	250	85	250	250
540-5760-337	TIRES - TUBES - BATTERIES	786	1,200	1,651	1,200	1,200
540-5760-380	BULK MATERIALS	8,889	15,000	14,443	15,000	15,000

**TOTAL MATERIALS & SUPPLIES**

<b>16,071</b>	<b>23,920</b>	<b>22,849</b>	<b>25,170</b>	<b>25,170</b>	<b>0</b>
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**MAINTENANCE & REPAIRS**

540-5760-406	MOTOR VEHICLES	3,828	4,000	2,949	4,000	4,000
540-5760-408	GROUNDS & LANDSCAPING	0	0	0	0	0
540-5760-412	MACHINERY & EQUIPMENT	10,138	8,000	15,349	11,000	11,000
540-5760-426	RADIO & COMMUNICATIONS	0	600	0	0	0
540-5760-432	MINOR TOOLS & EQUIPMENT	0	0	0	0	0
540-5760-480	SERVICE LINES	4,039	5,000	6,333	7,000	7,000
540-5760-482	MAINS	4,677	6,000	2,190	6,000	6,000
540-5760-484	LIFT STATIONS & METERS	150,804	126,200	129,800	47,500	47,500
540-5760-486	MANHOLES	1,285	10,000	1,200	3,000	3,000
540-5760-499	OTHER MAINTENANCE & REPAIR	0	0	0	0	0

**TOTAL MAINTENANCE & REPAIRS**

<b>174,771</b>	<b>159,800</b>	<b>157,821</b>	<b>78,500</b>	<b>78,500</b>	<b>0</b>
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**STAFF DEV & TRAINING**

540-5760-502	DUES & SUBSCRIPTIONS	210	350	0	350	350
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540-5760-506	CERTIFICATION & LICENSING	1,566	1,110	1,044	1,110	1,110
540-5760-508	MTGS-SEMINARS-CONFERENCES	588	2,180	1,795	2,180	2,180
540-5760-510	TRANSPORTATION & LODGING	0	0	0	0	0
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>2,364</b>	<b>3,640</b>	<b>2,839</b>	<b>3,640</b>	<b>3,640</b>
<b>MISCELLANEOUS</b>						
540-5760-704	LABOR ALLOCATION	0	0	0	0	0
540-5760-745	COMPENS ABSENCE VARIANCE	-1,466	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>-1,466</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
540-5760-906	MOTOR VEHICLES	0	0	33,317	26,816	26,816
540-5760-911	CONSTR/PROJECT IMPROVEMENT	0	0	0	0	0
540-5760-912	MACHINERY & EQUIPMENT	0	0	0	0	0
540-5760-920	FOOD & BEVERAGE EQUIPMENT	0	0	0	0	0
540-5760-965	SEWER MAINS & LINES	0	20,000	20,000	0	0
540-5760-989	WASTEWATER LINES	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>20,000</b>	<b>53,317</b>	<b>26,816</b>	<b>26,816</b>
<b>TOTAL WASTEWATER COLLECTION</b>		<b>483,742</b>	<b>523,991</b>	<b>475,559</b>	<b>421,077</b>	<b>433,432</b>

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>CONTRACTS &amp; SERVICES</b>							
540-5765-200	GBRA - TREATMENT PLANT O&M	707,954	735,711	735,711	735,711	863,416	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>707,954</b>	<b>735,711</b>	<b>735,711</b>	<b>735,711</b>	<b>863,416</b>	<b>0</b>
<b>TOTAL WASTEWATER TREATMENT</b>		<b>707,954</b>	<b>735,711</b>	<b>735,711</b>	<b>735,711</b>	<b>863,416</b>	<b>0</b>



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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
540-5799-122	RETIREMENT	0	0	0	0	0	
540-5799-123	PENSION EXPENSE	3,315	0	0	0	0	
540-5799-124	OPEB EXPENSE	8,417	0	0	0	0	
540-5799-199	PAYROLL EXPENSE	73	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>11,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CONTRACTS &amp; SERVICES</b>							
540-5799-202	ADMINISTRATION & OPERATION	0	0	0	0	0	
540-5799-206	INSURANCE	4,083	4,501	4,297	4,501	4,501	
540-5799-214	RENTS & LEASES	0	0	0	0	0	
540-5799-299	OTHER CONTRACTS & SERVICES	0	0	0	0	0	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>4,083</b>	<b>4,501</b>	<b>4,297</b>	<b>4,501</b>	<b>4,501</b>	<b>0</b>
<b>MISCELLANEOUS</b>							
540-5799-731	DEPRECIATION EXPENSE	235,057	0	0	0		
540-5799-735	BAD DEBT EXPENSE	3,788	0	0	0		
<b>TOTAL MISCELLANEOUS</b>		<b>238,845</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATING TRANSFERS</b>							
540-5799-800	TRNSF TO GENERAL FUND	401,000	488,724	488,724	453,844	453,844	
540-5799-802	TRANSF TO I&S DEBT SVC FUN	186,594	186,302	186,302	186,302	186,653	
540-5799-822	TRANSF TO WATER FUND	0	133,787	133,787	133,787	133,787	
540-5799-849	TRNSF OUT-OVERHEAD COSTS	1,779	1,900	1,900	1,957	1,957	
<b>TOTAL OPERATING TRANSFERS</b>		<b>589,373</b>	<b>810,713</b>	<b>810,713</b>	<b>775,890</b>	<b>776,241</b>	<b>0</b>
<b>DEBT SERVICE</b>							
540-5799-857	2016 GO REFUNDING	7,715	24,206	24,206	25,215	25,215	
540-5799-874	09 GO REFUNDING	228	0	0	0	0	
540-5799-877	15 TAX & REV CO'S	22,699	42,161	42,161	42,213	42,213	
540-5799-879	SIB LOAN	24,755	77,107	77,107	77,107	77,107	
<b>TOTAL DEBT SERVICE</b>		<b>55,397</b>	<b>143,474</b>	<b>143,474</b>	<b>144,535</b>	<b>144,535</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
540-5799-997-02	INTERFUND LABOR	0	0	0	0	0	

540-5799-998-02 INTERFUND OTHER

0 0 0 0 0

**TOTAL CAPITAL OUTLAY**

**0 0 0 0 0 0**

**TOTAL NON-DEPARTMENTAL**

**899,503 958,688 958,484 924,926 925,277 0**

**SOLID WASTE DEPT.**

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

	<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>REVENUES</b>	<b>1,743,497</b>	<b>1,769,652</b>	<b>1,830,566</b>	<b>1,863,889</b>	<b>1,863,889</b>	<b>0</b>
<b>EXPENSES</b>						
<b>HAND COLLECTION</b>	<b>878,407</b>	<b>869,018</b>	<b>873,049</b>	<b>972,151</b>	<b>967,645</b>	<b>0</b>
<b>BIN COLLECTION</b>	<b>486,911</b>	<b>516,999</b>	<b>496,858</b>	<b>516,723</b>	<b>535,983</b>	<b>0</b>
<b>RECYCLING</b>	<b>53,272</b>	<b>40,789</b>	<b>32,068</b>	<b>52,376</b>	<b>53,063</b>	<b>0</b>
<b>LAND-FILL</b>	<b>19,470</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>0</b>
<b>NON-DEPARTMENTAL</b>	<b>278,080</b>	<b>287,830</b>	<b>287,828</b>	<b>267,368</b>	<b>267,368</b>	<b>0</b>
<b>TOTAL - SOLID WASTE</b>	<b>1,716,140</b>	<b>1,715,336</b>	<b>1,690,503</b>	<b>1,809,318</b>	<b>1,824,759</b>	<b>0</b>
<b>TOTAL - SOLID WASTE</b>	<b>27,357</b>	<b>54,316</b>	<b>140,063</b>	<b>54,571</b>	<b>39,130</b>	<b>0</b>

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

<b>REVENUES</b>		<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>OTHER TAXES</b>							
560-4152	FRANCHISE TAXES	0	0	0	0	0	
<b>TOTAL OTHER TAXES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INTERGOVERNMENTAL</b>							
560-4385	TX DIV OF EMERG MGT	20,540	0	0	0	0	
<b>TOTAL INTERGOVERNMENTAL</b>		<b>20,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SERVICES &amp; FEES</b>							
560-4506	SERVICES & CHARGES	25,559	28,652	47,560	49,765	49,765	
560-4509	RECYCLE COLLECTIONS	34,753	34,816	39,440	39,447	39,447	
560-4515	BIN COLLECTIONS	1,632,099	1,684,009	1,723,115	1,751,105	1,751,105	
560-4516	DUMP FEES	47	0		0	0	
<b>TOTAL SERVICES &amp; FEES</b>		<b>1,692,458</b>	<b>1,747,477</b>	<b>1,810,115</b>	<b>1,840,317</b>	<b>1,840,317</b>	<b>0</b>
<b>INTEREST</b>							
560-4710	INTEREST EARNINGS	7,486	6,567	9,611	9,261	9,261	
<b>TOTAL INTEREST</b>		<b>7,486</b>	<b>6,567</b>	<b>9,611</b>	<b>9,261</b>	<b>9,261</b>	<b>0</b>

**MISCELLANEOUS**

560-4806	SALE OF FIXED ASSETS	3,510	0	0	0	0
560-4830	OTHER MISC REVENUE	263	0	0	0	0
560-4831	RECYCLABLES INCOME	19,240	15,608	10,840	14,311	14,311

**TOTAL MISCELLANEOUS**

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<b>23,013</b>	<b>15,608</b>	<b>10,840</b>	<b>14,311</b>	<b>14,311</b>	<b>0</b>
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**OP TRANSFERS & OTHER REVENUE**

560-4901	TRNSF FR GENERAL FUND	0	0	0	0	0
560-4905	TRNSF FR ELECTRIC FUND	0	0	0	0	0
560-4910	TRNSF FR WATER FUND	0	0	0	0	0
560-4915	TRNSF FR WASTEWATER FUND	0	0	0	0	0

**TOTAL OP TRANSFERS & OTHER REVENUE**

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<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**TOTAL REVENUES**

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<b>1,743,497</b>	<b>1,769,652</b>	<b>1,830,566</b>	<b>1,863,889</b>	<b>1,863,889</b>	<b>0</b>
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**560 - SOLID WASTE UTILITY  
PUBLIC UTILITY  
HAND COLLECTIONS**

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
560-5770-102	SALARIES - ADMINISTRATIVE	5,000	13,430	11,342	42,080	14,792	
560-5770-104	SALARIES - SUPERVISORY	30,345	12,949	12,601	11,804	12,325	
560-5770-105	SALARIES - PROFESSIONAL	1,084	1,117	999	2,084	2,402	
560-5770-106	WAGES - CLERICAL	1,561	1,610	1,538	1,610	1,708	
560-5770-108	WAGES - LABOR	48,697	50,218	49,127	50,232	51,002	
560-5770-109	BENEFIT PAY-OUT	0	0	0	0	0	
560-5770-112	OVERTIME	541	0	622	0	0	
560-5770-114	CERTIFICATION PAY	0	0	0	0	0	
560-5770-116	LONGEVITY	1,048	2,810	1,620	1,860	1,860	
560-5770-118	INCENTIVE PAY	0	0	0	0	0	
560-5770-120	FICA/MEDICARE	6,670	6,305	5,569	8,401	6,445	
560-5770-122	RETIREMENT	12,244	10,467	10,541	14,781	10,994	
560-5770-130	EMPLOYEE HEALTH INSURANCE	18,788	18,547	18,599	26,503	24,201	
560-5770-132	WORKER'S COMP	4,129	3,739	3,692	4,838	3,981	
560-5770-150	CAR ALLOWANCE	210	228	0	0	160	
560-5770-152	BUSINESS EXPENSE ALLOWANCE	34	60	0	0	0	
560-5770-155	PAYROLL CONTINGENCY	0	0	0	0	0	
560-5770-159	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>130,351</b>	<b>121,480</b>	<b>116,250</b>	<b>164,193</b>	<b>129,870</b>	<b>0</b>

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

<b>CONTRACTS &amp; SERVICES</b>							
560-5770-202	ADMINISTRATION & OPERATION	731,262	727,249	732,367	727,249	757,066	
560-5770-207	PRINTING, MKTG & PUBLIC RE	0	200	0	200	200	
560-5770-212	FINANCIAL & ACCOUNTING	1,638	1,774	1,774	1,774	1,774	
560-5770-222	SAFETY & REGULATORY	0	0	0	0	0	
560-5770-224	CHEMICAL & MEDICAL	0	500	125	500	500	
560-5770-230	UNIFORMS & APPAREL	1,180	720	888	1,200	1,200	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>734,080</b>	<b>730,443</b>	<b>735,154</b>	<b>730,923</b>	<b>760,740</b>	<b>0</b>

**MATERIALS & SUPPLIES**

560-5770-302	OFFICE	9	0	0	0	0
560-5770-306	MOTOR VEHICLES	102	1,200	225	1,200	1,200
560-5770-310	BUILDINGS & STRUCTURES	0	0	0	0	0
560-5770-312	MACHINERY & EQUIPMENT	200	0	0	0	0
560-5770-322	SAFETY & REGULATORY	587	150	261	150	150
560-5770-324	CHEMICAL & MEDICAL	0	160	0	100	100
560-5770-330	UNIFORMS & APPAREL	0	0	0	0	0
560-5770-332	MINOR TOOLS & EQUIPMENT	321	200	75	200	200
560-5770-334	OFFICE FURNITURE	0	0	0	0	0
560-5770-335	GAS	55	250	65	250	250
560-5770-336	DIESEL	4,911	8,700	4,156	8,700	8,700
560-5770-337	TIRES - TUBES - BATTERIES	349	2,285	1,340	2,285	2,285
560-5770-399	OTHER SUPPLIES	146	100	25	100	100

**TOTAL MATERIALS & SUPPLIES**


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<b>6,680</b>	<b>13,045</b>	<b>6,147</b>	<b>12,985</b>	<b>12,985</b>	<b>0</b>
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**MAINTENANCE 7 REPAIRS**

560-5770-406	MOTOR VEHICLES	4,493	0	14,617	0	0
560-5770-410	BUILDINGS & STRUCTURES	0	0	0	0	0
560-5770-412	MACHINERY & EQUIPMENT	2,218	4,050	881	4,050	4,050
560-5770-499	OTHER MAINTENANCE & REPAIR	0	0	0	0	0

**TOTAL MAINTENANCE & REPAIRS**


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<b>6,711</b>	<b>4,050</b>	<b>15,498</b>	<b>4,050</b>	<b>4,050</b>	<b>0</b>
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**MISCELLANEOUS**

560-5770-745	COMPENS ABSENCE VARIANCE	585	0	0	0	0
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**TOTAL MISCELLANEOUS**


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<b>585</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**CAPITAL OUTLAY**

560-5770-912	MACHINERY & EQUIPMENT	0	0	0	60,000	60,000
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**TOTAL CAPITAL OUTLAY**


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<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>
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**TOTAL HAND COLLECTIONS**


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<b>878,407</b>	<b>869,018</b>	<b>873,049</b>	<b>972,151</b>	<b>967,645</b>	<b>0</b>
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**560 - SOLID WASTE UTILITY  
PUBLIC UTILITY  
BIN COLLECTIONS**

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
560-5772-102	SALARIES - ADMINISTRATIVE	0	8,240	7,606	8,240	8,810	
560-5772-104	SALARIES, - SUPERVISORY	5,752	17,663	16,581	17,662	18,670	
560-5772-108	WAGES - LABOR	44,547	45,826	44,724	45,822	47,197	
560-5772-112	OVERTIME	148	232	417	225	232	
560-5772-116	LONGEVITY	490	2,658	1,411	1,570	1,570	
560-5772-120	FICA/MEDICARE	3,900	5,736	5,077	5,652	5,878	
560-5772-122	RETIREMENT	7,098	11,635	9,075	9,944	10,027	
560-5772-130	EMPLOYEE HEALTH INSURANCE	7,652	13,659	10,042	14,565	14,188	
560-5772-132	WORKER'S COMP	310	1,449	1,429	1,502	1,583	
560-5772-150	ALLOWANCES	0	360	0	0	360	
560-5772-155	PAYROLL CONTINGENCY	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>69,897</b>	<b>107,458</b>	<b>96,362</b>	<b>105,182</b>	<b>108,515</b>	<b>0</b>
<b>CONTRACTS &amp; SERVICES</b>							
560-5772-202	ADMINISTRATION & OPERATION	394,843	388,446	383,182	388,446	404,373	
560-5772-214	RENTS & LEASES	6,381	7,245	5,800	7,245	7,245	
560-5772-222	SAFETY & REGULATORY	8,475	8,400	8,400	8,400	8,400	
560-5772-230	UNIFORMS & APPAREL	0	0	0	0	0	
560-5772-299	OTHER CONTRACTS & SERVICES	3,933	2,450	2,030	4,450	4,450	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>413,632</b>	<b>406,541</b>	<b>399,412</b>	<b>408,541</b>	<b>424,468</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
560-5772-302	OFFICE	0	0	0	0	0	
560-5772-332	MINOR TOOLS & EQUIPMENT	0	0	0	0	0	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE &amp; REPAIRS</b>							
560-5772-499	OTHER MAINTENANCE & REPAIR	3,382	3,000	1,084	3,000	3,000	
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>3,382</b>	<b>3,000</b>	<b>1,084</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>TOTAL BIN COLLECTIONS</b>		<b>486,911</b>	<b>516,999</b>	<b>496,858</b>	<b>516,723</b>	<b>535,983</b>	<b>0</b>

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

EXPENDITURES	2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
560-5774-108 WAGES - LABOR	10,331	12,416	9,989	11,471	12,169	
560-5774-110 WAGES - PART TIME	0	0	0	0	0	
560-5774-112 OVERTIME	38	0	100	0	0	
560-5774-116 LONGEVITY	2,109	0	1,424	0	0	
560-5774-120 FICA/MEDICARE	968	950	639	878	931	
560-5774-122 RETIREMENT	1,902	1,671	1,038	1,544	1,588	
560-5774-130 EMPLOYEE HEALTH INSURANCE	2,925	3,398	2,539	4,354	4,207	
560-5774-132 WORKER'S COMP	741	654	596	629	668	
560-5774-155 PAYROLL CONTINGENCY	0	0	0	0	0	
560-5774-159 COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>	<b>19,014</b>	<b>19,089</b>	<b>16,325</b>	<b>18,876</b>	<b>19,563</b>	<b>0</b>
<b>CONTRACTS &amp; SERVICES</b>						
560-5774-206 INSURANCE	0	0	0	0	0	
560-5774-210 BUILDINGS & STRUCTURES	7,574	1,000	985	1,000	1,000	
560-5774-299 OTHER CONTRACTS & SERVICES	25,020	17,200	13,129	29,000	29,000	
<b>TOTAL CONTRACTS &amp; SERVICES</b>	<b>32,594</b>	<b>18,200</b>	<b>14,114</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>						
560-5774-302 OFFICE	1	0	0	0	0	
560-5774-399 OTHER SUPPLIES	1,652	1,500	1,208	1,500	1,500	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,653</b>	<b>1,500</b>	<b>1,208</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>MAINTENANCE &amp; REPAIRS</b>						
560-5774-412 MACHINERY & EQUIPMENT	11	2,000	421	2,000	2,000	
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>	<b>11</b>	<b>2,000</b>	<b>421</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>						
560-5774-912 MACHINERY & EQUIPMENT	0	0	0	0	0	
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RECYCLING</b>	<b>53,272</b>	<b>40,789</b>	<b>32,068</b>	<b>52,376</b>	<b>53,063</b>	<b>0</b>

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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>CONTRACTS &amp; SERVICES</b>							
560-5776-222	SAFETY & REGULATORY	0	0	0	0	0	
560-5776-230	UNIFORMS & APPAREL	0	0	0	0	0	
560-5776-299	OTHER CONTRACTS & SERVICES	19,470	0	0	0	0	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>19,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
560-5776-399	OTHER SUPPLIES	0	700	700	700	700	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>0</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>0</b>
<b>TOTAL LANDFILL</b>		<b>19,470</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>0</b>

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

EXPENDITURES	2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>						
560-5799-122 RETIREMENT	0	0	0	0	0	0
560-5799-123 PENSION EXPENSE	3,315	0	0	0	0	0
560-5799-124 OPEB EXPENSE	8,417	0	0	0	0	0
560-5799-199 PAYROLL EXPENSE	-240	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>11,492</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CONTRACTS &amp; SERVICES</b>						
560-5799-206 INSURANCE	1,661	2,103	2,101	2,103	2,103	0
560-5799-214 RENTS & LEASES	0	0	0	0	0	0
560-5799-222 SAFETY & REGULATORY	0	0	0	0	0	0
<b>TOTAL CONTRACTS &amp; SERVICES</b>	<b>1,661</b>	<b>2,103</b>	<b>2,101</b>	<b>2,103</b>	<b>2,103</b>	<b>0</b>
<b>MISCELLANEOUS</b>						
560-5799-731 DEPRECIATION EXPENSE	9,186	0	0	0	0	0
560-5799-735 BAD DEBT EXPENSE	3,150	0	0	0	0	0
560-5799-751 OPEB	0	0	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>	<b>12,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATING TRANSFERS</b>						
560-5799-800 TRNSF TO GENERAL FUND	251,701	284,777	284,777	264,287	264,287	0
560-5799-802 TRNSF TO I&S DEBT SVC FUN	0	0	0	0	0	0
560-5799-822 TRNSF TO WATER FUND	0	0	0	0	0	0
560-5799-830 TRNSF TO EQUIP REPLACE FUN	0	0	0	0	0	0
560-5799-849 TRNSF OUT-OVERHEAD COSTS	890	950	950	978	978	0
<b>TOTAL OPERATING TRANSFERS</b>	<b>252,591</b>	<b>285,727</b>	<b>285,727</b>	<b>265,265</b>	<b>265,265</b>	<b>0</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>278,080</b>	<b>287,830</b>	<b>287,828</b>	<b>267,368</b>	<b>267,368</b>	<b>0</b>

EMS

**570 - EMS FUND  
EMS  
SUMMARY**

	<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>REVENUES</b>	<b>2,081,243</b>	<b>1,263,348</b>	<b>1,539,036</b>	<b>2,126,407</b>	<b>1,299,246</b>	<b>0</b>
<b>EXPENSES</b>	<b>1,218,507</b>	<b>1,263,348</b>	<b>1,291,547</b>	<b>1,299,246</b>	<b>1,299,246</b>	<b>0</b>
<b>TOTAL - EMS</b>	<b>862,736</b>	<b>0</b>	<b>247,489</b>	<b>827,161</b>	<b>0</b>	<b>0</b>

**570 - EMS FUND  
EMS  
REVENUES**

REVENUES	2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>INTERGOVERNMENTAL</b>						
570-4302 COUNTY - EMS	0	0	42,000	0	0	
570-4333 GRANT REIMBURSEMENT	4,385	0	0	0	0	
<b>TOTAL INTERGOVERNMENTAL</b>	<b>4,385</b>	<b>0</b>	<b>42,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FINES &amp; FEES</b>						
570-4400 EMS FEES & CHARGES	1,960,436	1,263,348	1,478,551	2,119,377	1,292,216	
570-4400-01 REFUNDS TO INSURANCE	0	0		0	0	
<b>TOTAL FINES &amp; FEES</b>	<b>1,960,436</b>	<b>1,263,348</b>	<b>1,478,551</b>	<b>2,119,377</b>	<b>1,292,216</b>	<b>0</b>
<b>INTEREST</b>						
570-4710 INTEREST EARNINGS	5,848	0	11,250	7,030	7,030	
<b>TOTAL INTEREST</b>	<b>5,848</b>	<b>0</b>	<b>11,250</b>	<b>7,030</b>	<b>7,030</b>	<b>0</b>
<b>MISCELLANEOUS</b>						
570-4809 EXPENDITURE REIMBURSEMENT	0	0	7,170	0	0	
570-4811 DONATIONS - EMS	0	0	0	0	0	
570-4832 CONTRIBUTED CAPITAL	0	0	0	0	0	
570-4890 OTHER MISC REVENUE	110,574	0	65	0	0	
<b>TOTAL MISCELLANEOUS</b>	<b>110,574</b>	<b>0</b>	<b>7,235</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OP TRANSFERS &amp; OTHER REVENUES</b>						
570-4901 TRNSF FR GENERAL FUND	0	0	0	0	0	
<b>TOTAL OP TRANSFERS &amp; OTHER REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>2,081,243</b>	<b>1,263,348</b>	<b>1,539,036</b>	<b>2,126,407</b>	<b>1,299,246</b>	<b>0</b>

**570 - EMS FUND**  
**EMS**  
**EMS OPERATIONS**

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>CONTRACTS &amp; SUPPLIES</b>							
570-5319-202	ADMINISTRATION & OPERATION	60,000	60,000	60,000	60,000	60,000	
570-5319-214	RENTS & LEASES	4,631	0	22,023	22,023	22,023	
570-5319-216	MAINTENANCE & REPAIRS	17	0	0	0	0	
570-5319-226	RADIO & COMMUNICATIONS	3,095	0	2,253	3,150	3,150	
570-5319-244	UTILITIES	5,667	0	3,078	5,725	5,725	
570-5319-299	OTHER CONTRACTS & SERVICES	1,131,866	1,203,348	1,203,348	1,203,348	1,203,348	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>1,205,276</b>	<b>1,263,348</b>	<b>1,290,702</b>	<b>1,294,246</b>	<b>1,294,246</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
570-5319-302	OFFICE	0	0	0	0	0	
570-5319-304	COMPUTER EQUIP & SOFTWARE	0	0	0	0	0	
570-5319-337	TIRES - TUBES - BATTERIES	181	0	0	0	0	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE &amp; REPAIRS</b>							
570-5319-406	MOTOR VEHICLES	6,182	0	15	5,000	5,000	
570-5319-410	BUILDINGS & STRUCTURES	1,312	0	383	0	0	
570-5319-412	MACHINERY & EQUIPMENT	5,556	0	0	0	0	
570-5319-499	OTHER MAINTENANCE & REPAIR	0	0	447	0	0	
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>13,050</b>	<b>0</b>	<b>845</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>STAFF DEV &amp; TRAINING</b>							
570-5319-506	CERTIFICATION & LICENSING	0	0	0	0	0	
<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
570-5319-906	MOTOR VEHICLES	0	0	0	0	0	
570-5319-999	OTHER CAPITAL OUTLAY	0	0	0	0	0	
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EMS OPERATIONS</b>		<b>1,218,507</b>	<b>1,263,348</b>	<b>1,291,547</b>	<b>1,299,246</b>	<b>1,299,246</b>	<b>0</b>



# AIRPORT

**580 - AIRPORT  
AIRPORT  
SUMMARY**

	<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>REVENUES</b>	<b>73,094</b>	<b>75,109</b>	<b>82,860</b>	<b>81,992</b>	<b>81,992</b>	<b>0</b>
<b>EXPENSES</b>	<b>47,313</b>	<b>41,500</b>	<b>28,933</b>	<b>63,339</b>	<b>53,093</b>	<b>0</b>
<b>TOTAL - AIRPORT</b>	<b>25,781</b>	<b>33,609</b>	<b>53,927</b>	<b>18,653</b>	<b>28,899</b>	<b>0</b>

**580 - AIRPORT  
AIRPORT  
REVENUES**

REVENUES	2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>INTERGOVERNMENTAL</b>						
580-4333      GRANT REIMBURSEMENT	0	0	0	7,645	7,645	
<b>TOTAL INTERGOVERNMENTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,645</b>	<b>7,645</b>	<b>0</b>
<b>FINES &amp; FEES</b>						
580-4443      T-HANGAR RENTAL	59,710	59,353	66,910	59,353	59,353	
580-4445      LAND LEASE INCOME	9,622	13,244	12,876	13,244	13,244	
580-4446      AVIATION FUEL CHARGES	1,661	1,512	168	0	0	
<b>TOTAL FINES &amp; FEES</b>	<b>70,993</b>	<b>74,109</b>	<b>79,954</b>	<b>72,597</b>	<b>72,597</b>	<b>0</b>
<b>INTEREST</b>						
580-4710      INTEREST EARNINGS	1,661	1,000	2,906	1,750	1,750	
<b>TOTAL INTEREST</b>	<b>1,661</b>	<b>1,000</b>	<b>2,906</b>	<b>1,750</b>	<b>1,750</b>	<b>0</b>
<b>MISCELLANEOUS</b>						
580-4830      OTHER MISC REVENUE	440	0	0	0	0	
580-4832      CONTRIBUTED CAPITAL	0	0	0	0	0	
<b>TOTAL MISCELLANEOUS</b>	<b>440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OP TRANSFERS &amp; OTHER REVENUES</b>						
580-4901      TRNSF FR GENERAL FUND	0	0	0	0	0	
<b>TOTAL OP TRANSFERS &amp; OTHER REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>73,094</b>	<b>75,109</b>	<b>82,860</b>	<b>81,992</b>	<b>81,992</b>	<b>0</b>

**580 - AIRPORT  
AIRPORT  
AIRPORT OPERATIONS**

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
580-5780-102	SALARIES - ADMINISTRATIVE	0	4,000	3,803	12,360	4,325	
580-5780-104	SALARIES - SUPERVISORY	0	2,538	2,412	2,614	2,819	
580-5780-112	OVERTIME	0	0	0	0	0	
580-5780-116	LONGEVITY	0	1,598	160	174	174	
580-5780-120	FICA/MEDICARE	0	761	445	1,159	560	
580-5780-122	RETIREMENT	0	1,245	729	2,039	955	
580-5780-130	EMPLOYEE HEALTH INSURANCE	0	874	602	2,265	1,798	
580-5780-132	WORKER'S COMP	0	331	380	605	339	
580-5780-155	PAYROLL CONTINGENCY	0	0	0	0	0	
580-5780-158	COLA	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>0</b>	<b>11,347</b>	<b>8,531</b>	<b>21,216</b>	<b>10,970</b>	<b>0</b>
<b>CONTRACTS &amp; SERVICES</b>							
580-5780-202	ADMINISTRATION & OPERATION	0	0	0	0	0	
580-5780-206	INSURANCE	3,407	4,010	3,471	4,010	4,010	
580-5780-208	GROUNDS & LANDSCAPING	0	0	0	0	0	
580-5780-210	BUILDINGS & STRUCTURES	5,590	0	0	0	0	
580-5780-214	RENTS & LEASES	2,101	2,100	2,100	2,100	2,100	
580-5780-222	SAFETY & REGULATORY	4,649	1,600	0	1,600	1,600	
580-5780-226	RADIO & COMMUNICATIONS	0	0	0	0	0	
580-5780-244	UTILITIES	3,080	2,520	3,013	2,700	2,700	
580-5780-252	LICENS/REGISTR/PERMITS	0	150	0	150	150	
580-5780-253	FUEL TANK TESTING	389	550	506	550	550	
580-5780-254	FUEL TANK INSURANCE	997	1,250	1,004	1,250	1,250	
580-5780-299	OTHER CONTRACTS & SERVICES	5,470	5,600	1,863	1,200	1,200	
<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>25,683</b>	<b>17,780</b>	<b>11,957</b>	<b>13,560</b>	<b>13,560</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
580-5780-302	OFFICE	0	0	0	0	0	
580-5780-324	CHEMICAL & MEDICAL	0	0	0	0	0	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**MAINTENANCE & REPAIRS**

580-5780-410	BUILDINGS & STRUCTURES	240	0	10	900	900
580-5780-422	SAFETY & REGULATORY	829	851	280	851	851
580-5780-424	CHEMICAL & MEDICAL	0	1,200	0	1,200	1,200
580-5780-440	RUNWAYS & TAXIWAYS	20,455	8,172	7,925	8,172	8,172
580-5780-457	FUEL TANK / PUMP REPAIRS	106	2,000	155	2,000	2,000

**TOTAL MAINTENANCE & REPAIRS**


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<b>21,630</b>	<b>12,223</b>	<b>8,370</b>	<b>13,123</b>	<b>13,123</b>	<b>0</b>
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**STAFF DEV & TRAINING**

580-5780-502	DUES & SUBSCRIPTIONS	0	150	75	150	150
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**TOTAL STAFF DEV & TRAINING**


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<b>0</b>	<b>150</b>	<b>75</b>	<b>150</b>	<b>150</b>	<b>0</b>
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## MISCELLANEOUS

580-5780-730	MISC OTHER EXPENSES	0	0	0	0	0
580-5780-731	DEPRECIATION EXPENSE	0	0	0	0	0

**TOTAL MISCELLANEOUS**


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<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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## CAPITAL OUTLAY

580-5780-903	ENGINEERING DESIGN	0	0	0	0	0
580-5780-911	CONTR/PROJ IMPROVEMENT	0	0	0	0	0
580-5780-912	MACHINERY & EQUIPMENT	0	0	0	15,290	15,290

**TOTAL CAPITAL OUTLAY**


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<b>0</b>	<b>0</b>	<b>0</b>	<b>15,290</b>	<b>15,290</b>	<b>0</b>
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**TOTAL AIRPORT OPERATIONS**


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<b>47,313</b>	<b>41,500</b>	<b>28,933</b>	<b>63,339</b>	<b>53,093</b>	<b>0</b>
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# LOCKHART ECONOMIC DEVELOPMENT CORP.

**800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION**

**LEDC  
SUMMARY**

	<b>2017-2018 ACTUAL</b>	<b>2018-19 BUDGET</b>	<b>2018-19 ESTIMATE</b>	<b>PROPOSED BUDGET</b>	<b>REVISED BUDGET</b>	<b>ADOPTED BUDGET</b>
<b>REVENUES</b>	<b>943,273</b>	<b>884,689</b>	<b>1,007,433</b>	<b>969,686</b>	<b>969,745</b>	<b>0</b>
<b>EXPENSES</b>	<b>721,073</b>	<b>3,575,115</b>	<b>783,785</b>	<b>969,686</b>	<b>969,745</b>	<b>0</b>
<b>TOTAL - LEDC</b>	<b>222,200</b>	<b>(2,690,426)</b>	<b>223,648</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LEDC Projects</b>						
Pure Castings				(197,518)		
Benny Boyd				(212,091)		
Chunilol (Schlotsky's)				(29,716)		
Lockhart Emergency Care Ctr				(466,000)		
Crop One				(491,049)		
Visionary Fiber Technologies				(92,644)		
				<u>(1,489,018)</u>		
<b>TOTAL - LEDC **</b>	<b>222,200</b>	<b>(2,690,426)</b>	<b>223,648</b>	<b>(1,489,018)</b>	<b>0</b>	<b>0</b>

**800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION**

**LEDC**

**LEDC REVENUES**

<b>REVENUES</b>		<b>2017-2018</b>	<b>2018-19</b>	<b>2018-19</b>	<b>PROPOSED</b>	<b>REVISED</b>	<b>ADOPTED</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>OTHER TAXES</b>							
800-4150	SALES TAXES	825,465	791,549	870,724	863,743	863,743	
<b>TOTAL OTHER TAXES</b>		<b>825,465</b>	<b>791,549</b>	<b>870,724</b>	<b>863,743</b>	<b>863,743</b>	<b>0</b>
<b>LEASES &amp; RENTS</b>							
800-4601	LEASE INCOME	73,125	73,140	73,125	73,140	73,140	
<b>TOTAL LEASES &amp; RENTS</b>		<b>73,125</b>	<b>73,140</b>	<b>73,125</b>	<b>73,140</b>	<b>73,140</b>	<b>0</b>
<b>INTEREST</b>							
800-4710	INTEREST EARNINGS	44,442	20,000	63,584	32,803	32,862	
<b>TOTAL INTEREST</b>		<b>44,442</b>	<b>20,000</b>	<b>63,584</b>	<b>32,803</b>	<b>32,862</b>	<b>0</b>
<b>MISCELLANEOUS</b>							
800-4802	GENERAL DONATIONS	0	0	0	0	0	
800-4805	OTHER SOURCES	0	0	0	0	0	
800-4806	SALE OF ASSETS	241	0	0	0	0	
800-4808	INSURANCE REIMBURSEMENT	0	0	0	0	0	
800-4819	DONATIONS - OTHER	0	0	0	0	0	
800-4890	OTHER MISC REVENUE	0	0	0	0	0	
<b>TOTAL MISCELLANEOUS</b>		<b>241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>943,273</b>	<b>884,689</b>	<b>1,007,433</b>	<b>969,686</b>	<b>969,745</b>	<b>0</b>



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

EXPENDITURES		2017-2018 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>							
800-5199-102	SALARIES-ADMINISTRATIVE	80,214	88,657	81,172	115,000	118,450	
800-5199-106	WAGES-CLERICAL	30,979	31,815	31,999	31,824	32,779	
800-5199-112	OVERTIME	156	0	45	0	0	
800-5199-116	LONGEVITY	260	590	753	500	500	
800-5199-120	FICA/MEDICARE	8,563	9,430	8,627	11,821	12,158	
800-5199-122	RETIREMENT	16,329	16,432	16,327	20,799	20,740	
800-5199-130	EMPLOYEE HEALTH INSURANCE	14,404	17,358	14,446	22,503	22,000	
800-5199-132	WORKER'S COMP	293	324	320	423	435	
800-5199-150	CAR ALLOWANCE	6,999	7,200	7,200	7,200	7,200	
800-5199-199	PAYROLL PAYABLE	4,305	0	5,256	0	0	
<b>TOTAL PERSONNEL SERVICES</b>		<b>162,502</b>	<b>171,806</b>	<b>166,145</b>	<b>210,070</b>	<b>214,262</b>	<b>0</b>

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

**CONTRACTS & SERVICES**

800-5199-204	LEGAL	4,093	4,000	4,961	10,000	10,000
800-5199-206	INSURANCE	0	4,000	0	4,000	4,000
800-5199-207	PRINTING, MKTG & PUBLIC RE	14,980	34,200	19,926	20,000	20,000
800-5199-212	FINANCIAL & ACCOUNTING	2,500	4,000	4,000	4,000	4,000
800-5199-214	RENTS & LEASES	105	0	75	0	1,359
800-5199-226	RADIO & COMMUNICATIONS	1,483	0	1,663	1,500	1,500
800-5199-240	POSTAGE & SHIPPING	8	0	0	0	0
800-5199-244	UTILITIES	-4	1,000	0	1,000	1,000
800-5199-299	OTHER CONTRACTS & SERVICES	6,670	52,000	13,333	112,000	112,000

<b>TOTAL CONTRACTS &amp; SERVICES</b>		<b>29,835</b>	<b>99,200</b>	<b>43,958</b>	<b>152,500</b>	<b>153,859</b>	<b>0</b>
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**MATERIALS & SUPPLIES**

800-5199-302	OFFICE	936	0	2,844	2,000	2,000
800-5199-303	PROMOTIONAL & MKT SUPPLES	0	0	0	1,200	1,200
800-5199-304	COMPUTER EQUIP & SOFTWARE	3,181	3,600	2,104	7,500	7,500

<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>4,117</b>	<b>3,600</b>	<b>4,948</b>	<b>10,700</b>	<b>10,700</b>	<b>0</b>
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**MAINTENANCE & REPAIRS**

800-5199-410	BUILDINGS & STRUCTURES	735	0	0	0	0
800-5199-411	PROPERTY TAXES	0	0	0	0	0

<b>TOTAL MAINTENANCE &amp; REPAIRS</b>		<b>735</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**STAFF DEV & TRAINING**

800-5199-500	TRAVEL & TRAINING	4,037	10,000	2,500	16,000	16,000
800-5199-502	DUES & SUBSCRIPTIONS	15,255	15,465	13,435	5,000	5,000

<b>TOTAL STAFF DEV &amp; TRAINING</b>		<b>19,292</b>	<b>25,465</b>	<b>15,935</b>	<b>21,000</b>	<b>21,000</b>	<b>0</b>
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**EDC PROJECTS**

800-5199-702	BUSINESS IMPROVEMENT GRANT	0	0	0	50,000	50,000
800-5199-704	ECONOMIC DEVELOPMENT	74	3,158,000	12,525	395,205	389,654
800-5199-704-02	ECO DEV-FASHION GLASS	639	0	0	0	0
800-5199-704-03	ECO DEV-PURE CASTINGS 112 MLK	281,250	0	36,982	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	69,996	0	12,033	0	0
800-5199-704-06	ECO DEV-SCHLOTSKY'S	12,566	0	29,884	0	0
800-5199-704-07	ECO DEV-VISIONARY FIBER TECH	25,000	0	337,376	0	0
800-5199-704-08	ECO DEV - LOCKHART EM CARE CTR	0	0	0	0	0
800-5199-730	MISC OTHER EXPENSES	532	0	0	600	600

<b>TOTAL MISCELLANEOUS</b>		<b>390,057</b>	<b>3,158,000</b>	<b>428,800</b>	<b>445,805</b>	<b>440,254</b>	<b>0</b>
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**OPERATING TRANSFERS**

800-5199-800	TRNSF TO GEN FUND	40,228	42,000	42,124	51,067	51,067
800-5199-802	TRNSF TO I&S DEBT SVC FUND	48,093	48,044	48,044	48,044	48,103

<b>TOTAL OPERATING TRANSFERS</b>		<b>88,321</b>	<b>90,044</b>	<b>90,168</b>	<b>99,111</b>	<b>99,170</b>	<b>0</b>
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**DEBT SERVICE**

800-5199-877	FLNB NOTE	26,949	27,000	27,000	27,000	27,000
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<b>TOTAL DEBT SERVICE</b>		<b>26,949</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>0</b>
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**CAPITAL OUTLAY**

800-5199-903	ENGINEERING DESIGN	0	0	6,831	3,500	3,500
800-5199-909	SURVEYING	0	0	0	0	0
800-5199-910	BUILDINGS & STRUCTURES	0	0	0	0	0
800-5199-990	LAND	0	0	0	0	0

<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>6,831</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>
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<b>TOTAL EXPENDITURES</b>		<b>721,073</b>	<b>3,575,115</b>	<b>783,785</b>	<b>969,686</b>	<b>969,745</b>	<b>0</b>
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# SPECIAL REVENUE FUNDS

	<b>Fund #</b>	<b>Beginning Fund Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Ending Fund Balance</b>
Radio Comm Tower Replacement	205	60,089	\$ 500	\$ (60,589)	\$ -
Sidewalk Fund	213	51,783	320	(52,103)	-
Miscellaneous Special Revenue	215	255,976	12,000	(267,976)	-
Forfeited Property	218	8,070	36	(8,106)	-
Hotel Motel Occupancy	220	15,098	85,000	(100,098)	-
TCEQ NPS Grant	221	6,119	50	(6,169)	-
Road Impact Fee	222	628,720	50,000	(678,720)	-
Revolving Loan	225	224,880	2,000	(226,880)	-
Court Technology	230	4,162	3,200	(7,362)	-
Radio System Maintenance	231	25,965	185,440	(211,405)	-
Court Security	240	10,820	300	(11,120)	-
Road Impact Fee 2	242	91,489	35,000	(126,489)	-
Child Safety	245	22,529	1,200	(23,729)	-
Court Efficiency	250	11,750	800	(12,550)	-
Juvenile Case Manager	251	28,140	2,500	(30,640)	-
Truancy Court	252	5,968	750	(6,718)	-
Lockhart Industrial Park	261	252,452	4,550	(257,002)	-
Cable Education Fund	262	41,442	3,200	(44,642)	-
Transportation	270	98,354	360,000	(458,354)	-
Drainage	275	144,432	180,000	(324,432)	-
LEOSE Fund	280	17,019	2,200	(19,219)	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 2,005,257</b>	<b>\$ 929,046</b>	<b>\$ (2,934,303)</b>	<b>\$ -</b>

	<b>Fund #</b>	<b>Beginning Fund Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Ending Fund Balance</b>
Electric Distribution Upgrades/Ext	503	\$ 1,662,296	\$ 244,000	\$ (1,906,296)	\$ -
Electric Mitigation Fund	505	1,036,264	288,950	(1,325,214)	-
Electric - 183 Relocation	509	167,997	-	(167,997)	-
2008 Water Development	522	195,088	3,840	(198,928)	-
Water Impact Fee	525	504,480	75,000	(579,480)	-
Series 2015 Water Proj	526	7,075,049	50,000	(7,125,049)	-
2008 Wastewater Develop	542	3,531	-	(3,531)	-
Wastewater Impact Fee	545	620,290	45,000	(665,290)	-
Series 2015 W Wtr Proj	546	159,085	1,500	(160,585)	-
Wastewater - 183 Relocation	549	1,897	-	(1,897)	-
<b>TOTAL MISC UTILITY FUNDS</b>		<b>\$ 11,425,978</b>	<b>\$ 708,290</b>	<b>\$ (12,134,268)</b>	<b>\$ -</b>

	<b>Fund #</b>	<b>Beginning Fund Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Ending Fund Balance</b>
Meadows @ Clearfork Sec B Detn	408	22,396	360	(22,756)	-
Meadows @ Clearfork Sidewalk	409	32,742	3,200	(35,942)	-
09 Cert of Oblig	414	271,224	4,070	(275,294)	-
Series 2015 Capital Proj	416	3,832,087	35,000	(3,867,087)	
<b>TOTAL CAPITAL FUNDS</b>		<b>\$ 4,158,448</b>	<b>\$ 42,630</b>	<b>\$ (4,201,078)</b>	<b>\$ -</b>

	<b>Fund #</b>	<b>Beginning Fund Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Ending Fund Balance</b>
Glosserman Trust	700	\$ 531	\$ 12	\$ (543)	\$ -
Bicycle Helmet	720	1,101	25	(1,126)	-
Brock Cabin	725	1,242	12	(1,254)	-
Police Evidence Property	730	11,429	200	(11,629)	-
<b>TOTAL TRUST AND AGENCY FUNDS</b>		<b>\$ 14,303</b>	<b>\$ 249</b>	<b>\$ (14,552)</b>	<b>\$ -</b>



**CITY OF LOCKHART**  
**INVESTMENT POLICY**  
**for Fiscal Year 2019-2020**

**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

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 Instrumentalities .....not to exceed 50%
3. Fully insured or collateralized CD's.....not to exceed 50%
4. Repurchase Agreements\* .....80%
5. Money Market Mutual Funds .....60%
6. Authorized Local Government Investment Pools .....100%

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

#### VIII. SELECTION OF BANKS AND DEALERS

##### Depository

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

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

#### Authorized Brokers/Dealers

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

#### Competitive Bids

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

#### Delivery vs. Payment

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

### IX. SAFEKEEPING OF SECURITIES AND COLLATERAL

#### Safekeeping and Custodian Agreements

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



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

#### Collateral Policy

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

#### Collateral Defined

The City shall accept only the following types of collateral:

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

#### Subject to Audit

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

## X. PERFORMANCE

#### Performance Standards

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

#### Performance Benchmark

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

#### XI. INVESTMENT STRATEGY

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

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

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

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

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

## XII. REPORTING

### Methods

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

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

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

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

### Monitoring Market Value

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

## XIII. INVESTMENT POLICY ADOPTION

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

## CITY OF LOCKHART, TEXAS

### The Fund Balance- Stabilization and Excess of Reserves Policies

#### Background

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

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

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

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

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

#### Stabilization Funds

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

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

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

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

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

#### Excess of Reserves

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

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

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

#### Implementation and review

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CAPITAL PROJECTS** – acquisition or construction of major capital facilities.

**CAPITAL IMPROVEMENT PROGRAM** – a plan for 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.