

Proposed

City of Lockhart

Annual Operating Budget

For Fiscal Year 2021-2022



About Lockhart



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

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

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

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

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

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

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



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

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

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

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

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

CITY OF
Lockhart
TEXAS

**PROPOSED BUDGET FOR FISCAL YEAR
OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

**MAYOR
LEW WHITE**

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

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

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



SB 656 Notice

This budget will raise more revenue from property taxes than last year's budget and of that amount **\$107,751** is the tax revenue to be raised from new property added to the tax roll this year.

The total municipal debt obligations secured and paid by property taxes for the City of Lockhart is **\$829,233** for the 2021-22 budget year.

	2019 Tax Rate	2020 Tax Rate	2021 No New Revenue Rate	2021 Adopted Tax Rate	New Voter Approval Rate	De Minimus Rate (raise 500k above NNR)
Selected Rate	0.6842	0.6354	0.5857	0.6354	0.6459	0.6795
Less Debt Rate	0.0980	0.0833	0.1057	0.1057	0.1057	0.1057
M & O Rate per \$100 Valuation	0.5862	0.5521	0.4800	0.5297	0.5402	0.5738
Certified Taxable Value	\$641,737,871	\$ 705,765,798	\$ 788,626,612	\$ 788,626,612	\$788,626,612	\$ 788,626,612
M & O Levy	\$ 3,761,867	\$ 3,896,533	\$ 3,785,408	\$ 4,177,355	\$ 4,260,161	\$ 4,525,139
Property Tax Revenue	\$ 4,311,799	\$ 4,501,506	\$ 4,442,456	\$ 4,826,565	\$ 4,907,714	\$ 5,167,393

On September 7th, the members of the governing body adopted the City's property tax maintenance and operations rate of \$0.5297 per \$100 of valuation for tax year 2021 as follows:

FOR:
AGAINST:

On September 7th, the members of the governing body adopted the City's property tax debt rate of \$0.1057 per \$100 of valuation for tax year 2021 as follows:

FOR:
AGAINST:

PRESENT AND NOT VOTING:
ABSENT:

Tax Rate Ordinance

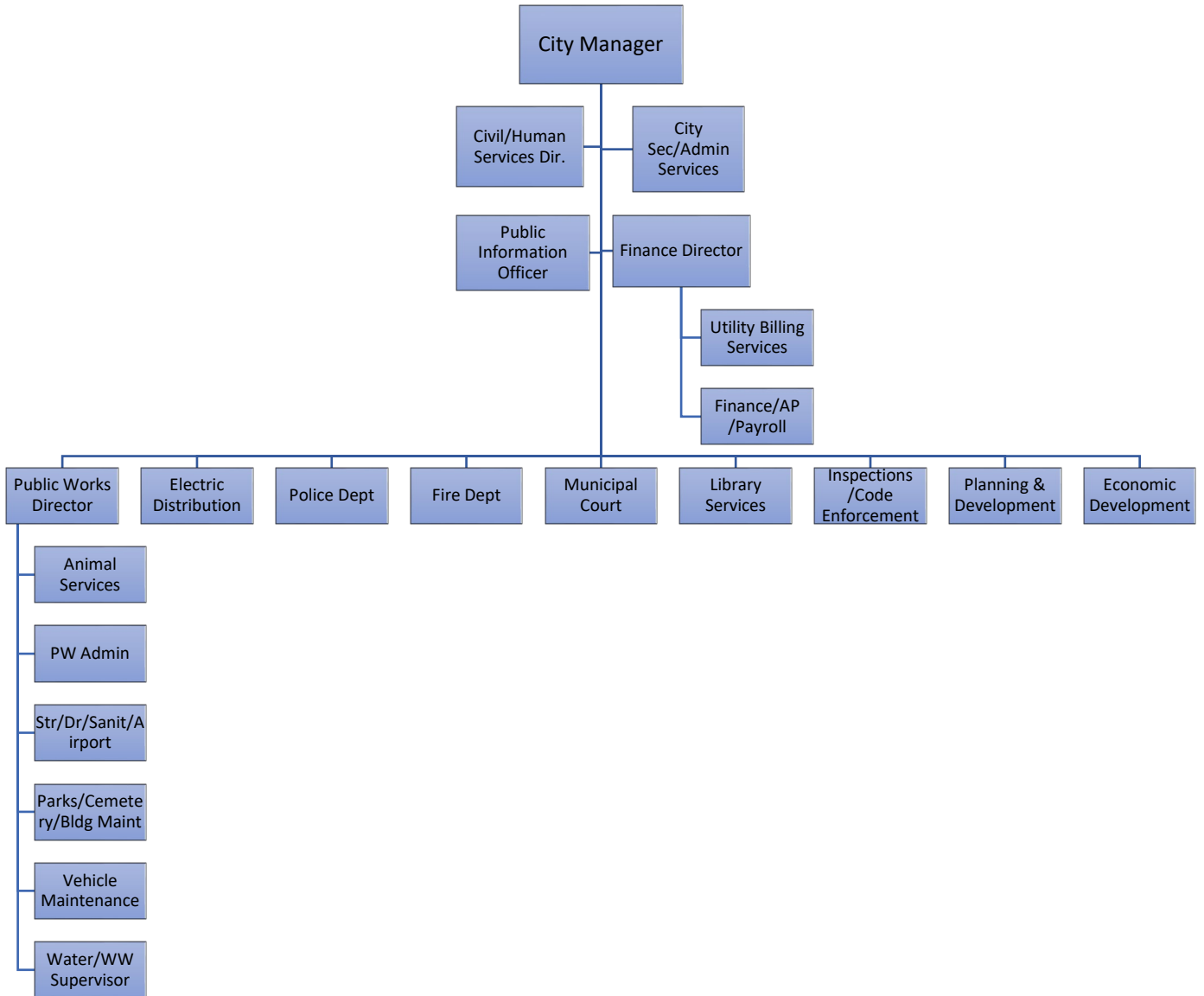
Budget Ordinance

TABLE OF CONTENTS

	Page
Budget Coversheet	1
Statement of Proposed Tax Rate	3
Ordinance establishing 2020 Tax Rate	4
Ordinance approving Fiscal Year 2020-21 Budget	6
Table of Contents	7
City of Lockhart Organizational Chart	9
City Manager's Letter to Council	10
FY 2020-21 Budget Calendar	15
City of Lockhart Budget Process	16
City Council Goals	19
Statements of Net Position	20
Debt Summary	24
FY 2020-21 Requested Capital	30
Personnel Expense by Fund	31
Budget Reconciliation	32
Fund Balance Analysis	33
Fiscal Year 2020-21 Budget Summary	34
Budget Chart	35
General Fund Summary	37
General Fund Revenue Chart	39
General Fund Expense Chart	40
General Fund Revenues	41
General Fund Expenses	
Mayor/Council	44
Tax	47
City Manager	49
Economic Development	52
Finance Dept.	54
Information Services	57
Civil Services	59
Community Facilities	61
Communications	63
Animal Control	66
Municipal Court	69
Police Department	72
Fire Department	76
Library	80
Parks and Recreation	83
Planning & Development	86
Building Inspection & Enforcement	89
Public Works	92
Garage Maintenance	95
Cemeteries	98
Streets & ROW Department	100
Non-Departmental	103
Debt Service Fund Summary	105
Revenues	106
Expenses	107

Electric Fund Summary	109
Electric Revenues	110
Electric Expenses	
Billing Department	112
Electric Distribution	114
Non-Departmental	116
Water Fund Summary	118
Water Revenues	119
Water Expenses	
Water Distribution	120
Water Treatment	122
Non-Departmental	123
Wastewater Fund Summary	125
Wastewater Revenues	126
Wastewater Expenses	
Wastewater Collection	127
Wastewater Treatment	129
Non-Departmental	130
Solid Waste Summary	132
Solid Waste Revenues	133
Solid Waste Expenses	
Hand Collections	134
Bin Collections	136
Recycling	137
Landfill	138
Non-Departmental	139
EMS Fund Summary	141
EMS Revenues	142
EMS Expenses	143
Airport Fund Summary	145
Airport Revenues	146
Airport Expenses	147
Lockhart Economic Development Corporation Summary	150
LEDC Revenues	151
LEDC Expenses	152
Special Revenue Funds	
Miscellaneous Utility Funds	157
Capital Funds	158
Trust and Agency Funds	159
Budget Policy	160
City of Lockhart Investment Policy	162
Stabilization and Excess of Reserves Policies	173
Glossary	175

City of Lockhart Organizational Chart



CITY OF LOCKHART

BUDGET CALENDAR

FY 2021-22

March 31	Budget kick-off - Departmental operating budget requests; justifications with written quotes due to the Finance department and City Manager.
April 12-16	Meetings with Department Heads to discuss budget expenses & needs.
April 30	Chief appraiser prepares and certifies estimate of taxable values.
April 30	Revised Budgets due to Finance Director from departments.
May 10	LEDC meeting and Budget workshop
May 18	Distribution of City Manager's Proposed Budget – no action Non-Profits Presentation to Council
June 7 & 8	Budget Workshops to discuss budget with Council.
June 15	Budget Workshop to discuss budget with Council. Presentation of GBRA & CCAD Budget
July 2	File City Manager's Proposed Budget with City Secretary
July 7	Appointment of Caldwell County Tax Assessor/Collector to calculate and prepare the 2020 Effective and Rollback Tax rates
July 20	Budget Workshop to discuss budget with Council (if necessary)
July 25	Chief Appraiser certifies the appraised roll to taxing units.
August 3	City Manager presents Proposed Budget to Council; LEDC presents budget to Council; set two public hearings on proposed budget.
August 6	Publish notice of Effective and Rollback Tax Rates
August 17	Public hearing on Budget #1; <u>City Council sets proposed tax rate; record vote; schedule Public hearing.</u>
September 2	<i>Notice of Public Hearing</i> on Tax Rate (at least 5 days before public hearing).
September 7	Public hearing #2 on budget; Public hearing #1 on tax rate. City Council to adopt Budget, approve LEDC Budget; and adopt tax rate.
September 14	Public hearing #2 on tax rate if rate exceeds the No New Revenue tax rate.
October 1	New Fiscal Year
November 30	Deadline for Budget distribution to City Council, Caldwell County Clerk, City Hall, Municipal Library, and post to City's website.

BUDGET PROCESS

Background

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

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

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

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

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

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

Structure

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

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

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

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

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

Basis of Accounting & Budgeting

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

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

Guidelines

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

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

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

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

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

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

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

Closeout

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

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

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

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

Budget Calendar

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

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

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

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

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

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

CITY OF LOCKHART
2021-2022 ADOPTED STRATEGIC GOALS

Goal Development from City Council:

The following items were items identified by council to move forward on for 2021-22:

- COVID-19 management along with Caldwell County hub/vaccine distribution
- Community clean-up and appearance
- Customer service
- Downtown improvements including public restrooms
- Conduct a workshop to review comprehensive set of capital improvements & financing
- Continue park improvements and associated grant applications
- Workforce diversity (especially racial diversity)
- Traffic signal/safety improvements at South 183 at Southside
- 2040 Comprehensive Plan
- Creation of summer recreation program in conjunction with LISD

CITY OF LOCKHART, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the year ended September 30, 2020

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Property taxes	\$ 4,307,097	\$ 721,278	\$ 5,028,375
Sales and other taxes	2,339,524	105,328	2,444,852
Fines, fees and forfeitures	363,324	827,082	1,190,406
Licenses and permits	243,196	-	243,196
Intergovernmental and grants	557,483	308,872	866,355
Charges for services	2,200	-	2,200
Investment	67,633	52,113	119,746
Miscellaneous	163,676	59,523	223,199
Total revenues	<u>8,044,133</u>	<u>2,074,196</u>	<u>10,118,329</u>
EXPENDITURES			
Current			
General government	2,333,952	-	2,333,952
Public safety	5,544,911	34,391	5,579,302
Public works	1,628,186	320,399	1,948,585
Health and welfare	22,240	117,445	139,685
Culture and recreation	1,149,641	1,075	1,150,716
Capital outlay	-	551,827	551,827
Debt service			
Principal retirement	-	727,163	727,163
Interest and fiscal charges	-	432,504	432,504
Paying agent and issue costs	-	800	800
Total expenditures	<u>10,678,930</u>	<u>2,185,604</u>	<u>12,864,534</u>
Excess (deficiency) of revenues over expenditures	(2,634,797)	(111,408)	(2,746,205)
OTHER FINANCING SOURCES (USES)			
Transfers in	4,002,421	358,473	4,360,894
Transfers out	(71,820)	(1,143,546)	(1,215,366)
Total other financing sources	<u>3,930,601</u>	<u>(785,073)</u>	<u>3,145,528</u>
Net change in fund balances	1,295,804	(896,481)	399,323
Fund balances - beginning	<u>5,722,498</u>	<u>4,970,119</u>	<u>10,692,617</u>
Fund balances - ending	\$ 7,018,302	\$ 4,073,638	\$ 11,091,940

CITY OF LOCKHART, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

For the year ended September 30, 2020

	Business-type Activities		
	Electric	Water	Wastewater
OPERATING REVENUES			
Charges for services	\$ 10,947,456	\$ 3,555,366	\$ 2,277,346
Miscellaneous	91,697	25	-
Total operating revenues	<u>11,039,153</u>	<u>3,555,391</u>	<u>2,277,346</u>
OPERATING EXPENSES			
Personnel services	1,358,142	322,038	255,678
Contracts and services	250,801	1,727,050	25,128
Materials and supplies	125,546	76,411	20,883
Maintenance and repairs	163,479	100,032	41,080
Power, water, and water treatment	6,224,997	921,664	796,330
Depreciation	338,043	424,232	250,163
Miscellaneous	83,409	2,300	2,149
Total operating expenses	<u>8,544,417</u>	<u>3,573,727</u>	<u>1,391,411</u>
Operating income (loss) before nonoperating revenues (expenses), contributions and transfers	2,494,736	(18,336)	885,935
NONOPERATING REVENUES (EXPENSES)			
Investment income	37,971	81,028	30,238
Impact fees	-	172,273	123,820
Noncapital grants and contributions	-	-	-
Interest expense	(20,399)	(334,894)	(53,071)
Net nonoperating revenues (expenses)	<u>23,624</u>	<u>(81,593)</u>	<u>100,987</u>
Income before contributions and transfers	2,518,360	(99,929)	986,922
Contributions and transfers			
Capital contributions	-	23,750	-
Transfers in	11,369	135,381	803
Transfers out	(2,246,383)	(5,079)	(776,316)
Total contributions and transfers	<u>(2,235,014)</u>	<u>154,052</u>	<u>(775,513)</u>
Change in net position	283,346	54,123	211,409
Net position - beginning	<u>6,783,720</u>	<u>9,948,021</u>	<u>7,514,039</u>
Net position - ending	<u>\$ 7,067,066</u>	<u>\$ 10,002,144</u>	<u>\$ 7,725,448</u>

<u>Business-type Activities</u>		
<u>EMS</u>	<u>Other Funds</u>	<u>Total</u>
\$ 1,071,931	\$ 2,061,874	\$ 19,913,973
-	2,798	94,520
<u>1,071,931</u>	<u>2,064,672</u>	<u>20,008,493</u>
-	268,456	2,204,314
1,280,903	1,309,037	4,592,919
20,538	8,956	252,334
1,619	13,065	319,275
-	-	7,942,991
104,489	73,505	1,190,432
-	-	87,858
<u>1,407,549</u>	<u>1,673,019</u>	<u>16,590,123</u>
(335,618)	391,653	3,418,370
6,514	8,432	164,183
-	-	296,093
37,237	7,443	44,680
-	-	(408,364)
<u>43,751</u>	<u>18,375</u>	<u>105,144</u>
(291,867)	410,028	3,523,514
-	-	23,750
-	-	147,553
-	(265,303)	(3,293,081)
-	<u>(265,303)</u>	<u>(3,121,778)</u>
(291,867)	144,725	401,736
<u>1,957,199</u>	<u>2,385,815</u>	<u>28,588,794</u>
<u>\$ 1,665,332</u>	<u>\$ 2,530,540</u>	<u>\$ 28,990,530</u>

CITY OF LOCKHART, TEXAS**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION****NONMAJOR ENTERPRISE FUNDS**

For the year ended September 30, 2020

	<u>Sanitation</u>	<u>Airport</u>	<u>Total</u>
OPERATING REVENUES			
Charges for services	\$ 1,979,065	\$ 82,809	\$ 2,061,874
Miscellaneous	2,798	-	2,798
Total operating revenues	<u>1,981,863</u>	<u>82,809</u>	<u>2,064,672</u>
OPERATING EXPENSES			
Personnel services	258,634	9,822	268,456
Contracts and services	1,299,016	10,021	1,309,037
Materials and supplies	8,956	-	8,956
Maintenance and repairs	5,716	7,349	13,065
Depreciation	20,090	53,415	73,505
Total operating expenses	<u>1,592,412</u>	<u>80,607</u>	<u>1,673,019</u>
Operating income before nonoperating revenues			
NONOPERATING REVENUES (EXPENSES)			
Investment income	6,346	2,086	8,432
Gain (loss) on disposition of capital assets	-	2,500	2,500
Noncapital grants and contributions	-	7,443	7,443
Net nonoperating revenues (expenses)	<u>6,346</u>	<u>12,029</u>	<u>18,375</u>
Income (loss) before transfers	395,797	14,231	410,028
Transfers in	-	-	-
Transfers out	<u>(265,303)</u>	<u>-</u>	<u>(265,303)</u>
Change in net position	130,494	14,231	144,725
Net position - beginning	<u>798,123</u>	<u>1,587,692</u>	<u>2,385,815</u>
Net position - ending	<u>\$ 928,617</u>	<u>\$ 1,601,923</u>	<u>\$ 2,530,540</u>

City of Lockhart, Texas

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

Paying Agent: BOKF, N.A.

Callable: August 1, 2024 @ par

Debt Service Schedule

Part 1 of 2

Date	Principal	Interest	Total P+I	Fiscal Total
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	-

Aggregate | 12/8/2020 | 3:49 PM

Specialized Public Finance Inc.
Austin, Texas

City of Lockhart, Texas

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

Paying Agent: BOKF, N.A.

Callable: August 1, 2024 @ par

Debt Service Schedule

Part 2 of 2

Date	Principal	Interest	Total P+I	Fiscal Total
09/30/2034	-	-	-	1,337,512.50
02/01/2035	-	22,662.50	22,662.50	-
08/01/2035	1,295,000.00	22,662.50	1,317,662.50	-
09/30/2035	-	-	-	1,340,325.00
Total	\$14,975,000.00	\$4,462,750.00	\$19,437,750.00	-

Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculations	2/15/2021
Average Life	8.322 Years
Average Coupon	3.3551939%

Par Amounts Of Selected Issues

15 CO \$17MM (3/17) UBS FINAL	14,975,000.00
TOTAL	14,975,000.00

Aggregate | 12/8/2020 | 3:49 PM

Specialized Public Finance Inc.
Austin, Texas

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

Date	Principal	Interest	Total P+I	Fiscal Total
02/01/2021	-	103,443.75	103,443.75	-
08/01/2021	305,000.00	103,443.75	408,443.75	-
09/30/2021	-	-	-	511,887.50
02/01/2022	-	98,868.75	98,868.75	-
08/01/2022	720,000.00	98,868.75	818,868.75	-
09/30/2022	-	-	-	917,737.50
02/01/2023	-	88,068.75	88,068.75	-
08/01/2023	755,000.00	88,068.75	843,068.75	-
09/30/2023	-	-	-	931,137.50
02/01/2024	-	79,575.00	79,575.00	-
08/01/2024	765,000.00	79,575.00	844,575.00	-
09/30/2024	-	-	-	924,150.00
02/01/2025	-	68,100.00	68,100.00	-
08/01/2025	795,000.00	68,100.00	863,100.00	-
09/30/2025	-	-	-	931,200.00
02/01/2026	-	52,200.00	52,200.00	-
08/01/2026	835,000.00	52,200.00	887,200.00	-
09/30/2026	-	-	-	939,400.00
02/01/2027	-	35,500.00	35,500.00	-
08/01/2027	865,000.00	35,500.00	900,500.00	-
09/30/2027	-	-	-	936,000.00
02/01/2028	-	18,200.00	18,200.00	-
08/01/2028	910,000.00	18,200.00	928,200.00	-
09/30/2028	-	-	-	946,400.00
Total	\$5,950,000.00	\$1,087,912.50	\$7,037,912.50	-

Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculations	2/15/2021
Average Life	4.401 Years
Average Coupon	3.7291385%

Par Amounts Of Selected Issues

16 GO Ref (3/7) FINAL	5,950,000.00
TOTAL	5,950,000.00

Aggregate | 12/8/2020 | 3:49 PM

Specialized Public Finance Inc.
Austin, Texas

BUDGETED CAPITAL ITEMS FOR FISCAL YEAR 2021-22

ANIMAL CONTROL

100-5315-910 **BUILDING & STRUCTURES**
 (RESEAL KENNEL FLOORS & KENNEL REHAB) \$15,000.00 Trnsf from Special Revenues

FIRE DEPARTMENT

100-5318-912 **MACHINERY & EQUIPMENT**
 (LUCAS CHEST COMPRESSION SYSTEM) \$20,800.00

GARAGE MAINTENANCE

100-5631-912 **MACHINERY & EQUIPMENT**
 (PURCHASE NEW TIRE MACHINE) \$8,500.00

STREETS & ROW

100-5633-903 **ARCHITECTUAL & ENGINEERING**
 (STREET PROJECTS FOR FY2021-22) \$10,000.00

100-5633-911 **CONSTRUCTION/PROJECT IMPROV.**
 (SAN JACINTO; WILLOW; RED RIVER,
 W. LIVE OAK; CENTER; PLUM; NORTH
 MEDINA; AND PEDERNALES) \$440,000.00

GENERAL FUND TOTAL \$494,300.00

ELECTRIC DISTRIBUTION

500-5745-911 **CONSTRUCTION/PROJECT IMPROV.**
 LCRA SYSTEM STUDY - Project #19 A-H \$300,000.00

ELECTRIC FUND TOTAL \$300,000.00

WATER DISTRIBUTION

520-5750-912 **MACHINERY & EQUIPMENT**
 1000 AMP GENERATOR AT WATER PLANT \$225,000.00
 (for large equipment)
 300 AMP GENERATOR AT WATER PLANT \$125,000.00
 (for building and computer equipment)
 HIGH SERVICE PUMPS AT WATER PLANT \$400,000.00

520-5750-960 **WATER MAINS & LINES**
 INSTALL 8" WATER MAIN @ W. LIVE OAK \$15,000.00
 REPLACE 8" WATER MAIN ON N. BLANCO \$252,000.00
 REPLACE 8" WATER MAIN ON BOIS D' ARC \$176,000.00

WATER FUND TOTAL \$1,193,000.00


To be paid from American
 Rescue Plan Funds (ARP)


AIRPORT DEPT

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

AIRPORT FUND TOTAL \$30,000.00

**City of Lockhart
Operating Transfers for FY 2021-22 Budget**

Transfer into: 

Transfer out of: 	General	Electric	Water	Debt	Radio Sys Maint	Total
I & S Tax				912,932		
General					64,500	64,500
Electric	2,009,111					2,009,111
Overhead	15,337					15,337
Water	300,896					300,896
Overhead	5,837					5,837
Wastewater	379,757		430,787	160,000		970,544
Overhead	2,352					2,352
Solid Waste	318,374					318,374
Overhead	1,168					1,168
Transportation	400,000					400,000
						-
LEDC	55,000					55,000
						-
Drainage	155,000			100,000		255,000
						-
Electric Dist Upgrade		300,000				300,000
						4,698,119
Total	3,642,832	300,000	430,787	1,172,932	64,500	5,611,051

PERSONNEL EXPENSE BY FUND

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

General Fund	Non-Civil Service	\$4,598,347
	Civil Service	\$4,266,956
Electric Fund		\$1,486,657
Water Fund		\$395,186
Wastewater Fund		\$289,541
Solid Waste Fund		\$222,897
Airport Fund		\$10,256
Lockhart Economic Development		<u>\$238,918</u>
		\$11,508,758

*** New positions for FY 2021-22 include 1 - Planner and 1 - Inspector**

**** 3% Wage Inflation Adjustment added to all City Personnel**

FISCAL YEAR 2021-22

RECONCILIATION OF CITY MANAGER'S PROPOSED BUDGET TO COUNCIL ADOPTED BUDGET

	PROPOSED REVENUES	FY 2021-22 PROPOSED EXPENSES	Difference
REVENUE SUMMARY			
GENERAL FUND	\$12,550,366	\$12,539,582	\$10,784
DEBT SERVICE FUND	1,186,422	1,186,422	0
ELECTRIC FUND	12,069,155	12,063,397	5,758
WATER FUND	5,744,622	5,582,950	161,672
WASTEWATER FUND	3,034,591	2,985,120	49,471
SOLID WASTE FUND	2,063,450	1,827,138	236,312
EMS FUND	1,338,482	1,283,279	55,203
AIRPORT FUND	122,039	67,839	54,200
LOCKHART ECO DEV FUND	1,093,140	1,092,933	207
TOTAL - REVENUES	\$39,202,267	\$38,628,660	

Included in FY 21-22 Revenues:

- Increase in Water Fund revenues due to the new water rate study
- Increase in Wastewater Fund revenues due to new wastewater rate study

Included in FY 21-22 Expenses:

Increases in General Fund include:

- 1) Proposed 3% wage inflation adjustment
- 2) One new position in Police department - Property Room Technician
- 3) One new proposed position in Planning & Development
- 4) One new proposed position in Building & Inspections
- 5) Rehabilitation of flooring at Animal Shelter
- 6) Lucas Chest Compression System
- 7) New Tire Machine for Garage Maintenance
- 8) Street Improvements

Increases in Utility Funds:

- 1) Proposed 3% wage inflation adjustment

Increase in Water Fund includes:

- 1) new capital improvements to be paid with ARP Funds

Increase in expenses in LEDC due to debt payment for Industrial Park.

**FUND BALANCE ANALYSIS
MAJOR FUNDS FY2021**

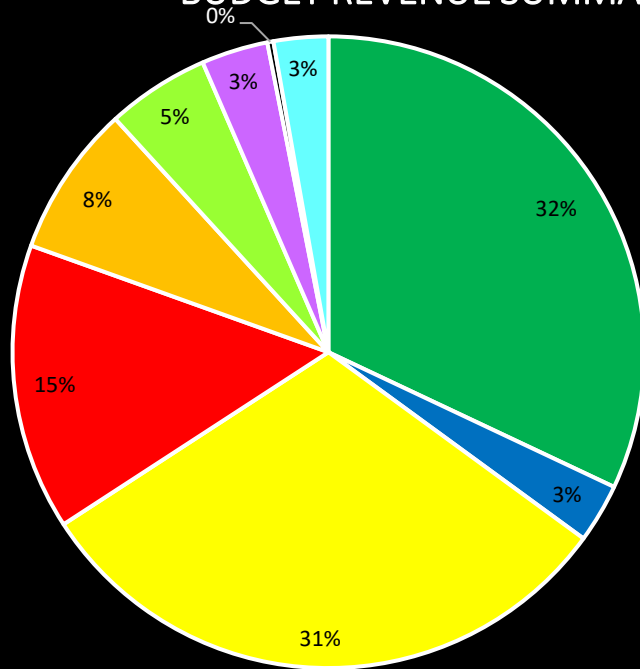
	General Fund 25%*	Electric Fund 30%*	Water Fund 30%*	Wastewater Fund 30%*	Sanitation Fund 30%*
<u>UNRESTRICTED</u>					
2020 Ending Audited Fund Balance	\$ 6,673,086	\$ 3,967,112	\$ 4,531,627	\$ 2,544,157	\$ 938,506
% of Operating Expenses	60.32% 220 days	33.00% 120 days	120.19% 438 days	103.67% 378 days	52.07% 188 days
Required Fund Balance by Policy	\$ 2,765,597 25%	\$ 3,606,960 33%	\$ 1,131,162 33%	\$ 736,211 33%	\$ 540,753 33%
Encumbered for Approved Expenditures		\$ -	\$ -	\$ -	\$ -
Pierce Fire Apparatus	\$ 600,000 <input checked="" type="checkbox"/>				
Water Feature - City Park	\$ 12,000 <input checked="" type="checkbox"/>				
Street Funding	\$ 400,000 <input checked="" type="checkbox"/>				
Clark Building Renovations	\$ 50,000 <input type="checkbox"/>				
Additional Park Improvements (pool)	\$ 63,500 <input checked="" type="checkbox"/>				
Available Unrestricted Fund Balances	\$ 2,781,989	\$ 360,152	\$ 3,400,465	\$ 1,807,946	\$ 397,753

BUDGET SUMMARY

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

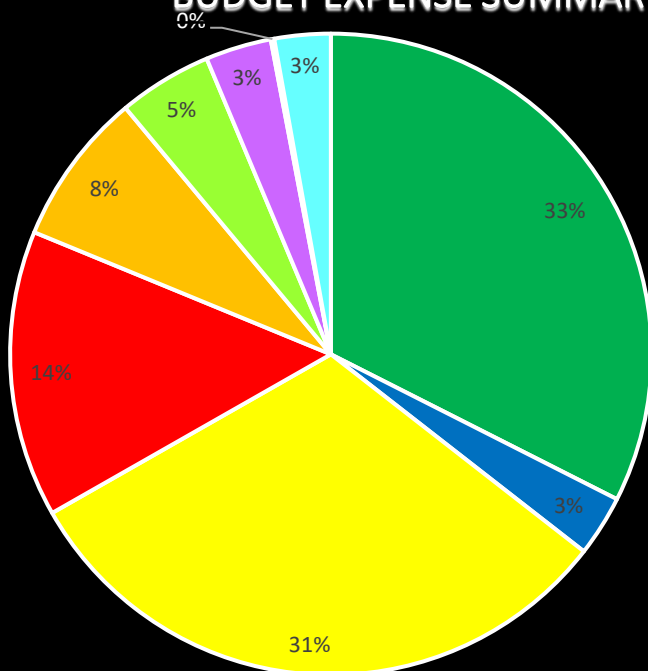
	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	FY 2021-22		
					PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
REVENUE SUMMARY							
GENERAL FUND	10,564,504	10,104,475	11,299,909	11,959,751	12,550,366	0	0
DEBT SERVICE FUND	1,110,350	1,040,631	1,118,963	1,053,345	1,186,422	0	0
ELECTRIC FUND	11,905,013	11,119,065	12,045,430	11,458,945	12,069,155	0	0
WATER FUND	3,605,509	3,731,065	3,908,877	4,173,858	5,744,622	0	0
WASTEWATER FUND	2,330,657	2,306,703	2,475,035	2,562,167	3,034,591	0	0
SOLID WASTE FUND	1,909,163	1,994,379	1,868,300	2,012,687	2,063,450	0	0
EMS FUND	1,314,079	1,398,613	1,338,482	1,302,236	1,338,482	0	0
AIRPORT FUND	92,529	92,338	119,792	120,502	122,039	0	0
LOCKHART ECO DEV FUND	1,021,657	1,602,639	1,146,626	1,339,279	1,093,140	0	0
TOTAL - REVENUES	33,853,461	33,389,908	35,321,414	35,982,770	39,202,267	0	0
EXPENSE SUMMARY							
GENERAL FUND	9,901,120	9,529,580	11,062,387	10,174,391	12,539,582	0	0
DEBT SERVICE FUND	1,148,008	1,160,467	1,154,890	1,833,757	1,186,422	0	0
ELECTRIC FUND	11,333,717	10,341,857	12,023,199	11,858,746	12,063,397	0	0
WATER FUND	3,234,488	3,428,319	3,770,540	3,827,807	5,582,950	0	0
WASTEWATER FUND	2,187,162	1,950,363	2,454,036	2,376,283	2,985,120	0	0
SOLID WASTE FUND	1,845,323	1,791,256	1,802,509	1,623,522	1,827,138	0	0
EMS FUND	1,656,385	1,302,702	1,300,671	1,308,963	1,283,279	0	0
AIRPORT FUND	78,258	26,779	67,512	55,035	67,839	0	0
LOCKHART ECO DEV FUND	1,270,668	907,218	978,660	825,088	1,092,933	0	0
TOTAL - EXPENSES	32,655,129	30,438,541	34,614,404	33,883,592	38,628,660	0	0

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

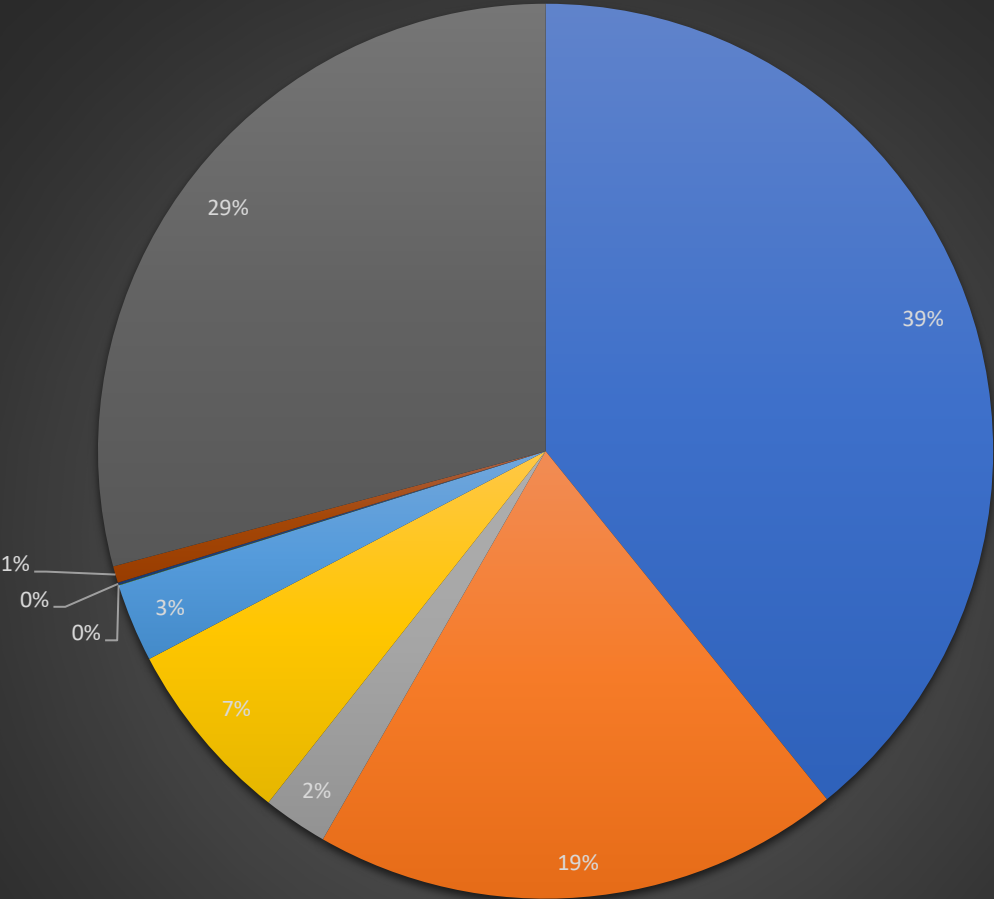
100 - GENERAL FUND

GENERAL FUND

SUMMARY

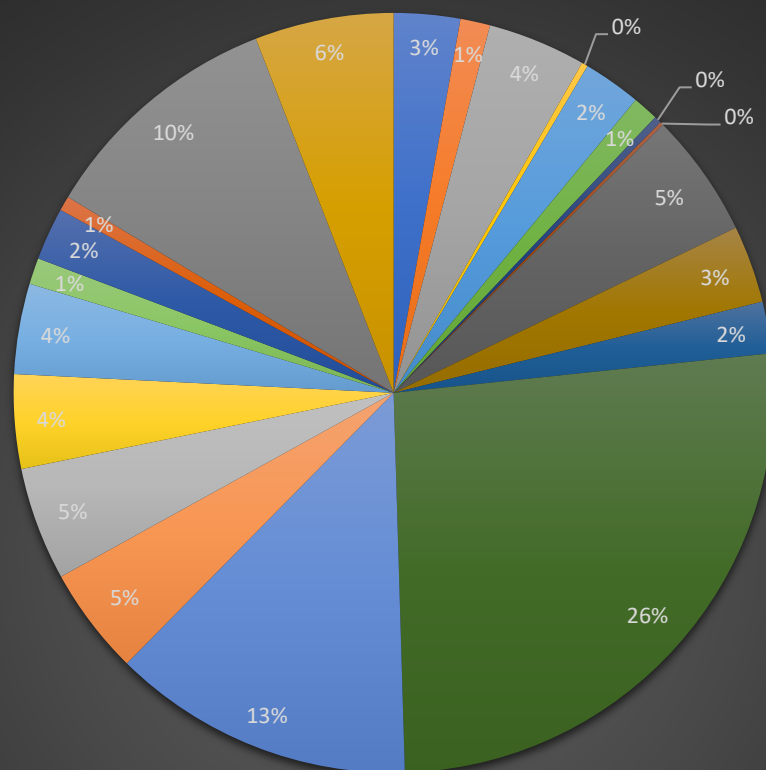
	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
	ACTUAL	BUDGET	ESTIMATE	PROPOSED	REVISED	ADOPTED
				BUDGET	BUDGET	BUDGET
REVENUES	10,104,475	11,299,909	11,959,751	12,550,366	0	0
EXPENSES						
MAYOR/COUNCIL	240,919	234,567	214,877	353,673	0	0
TAX	121,939	141,671	141,671	158,769	0	0
CITY MANAGER	386,637	473,915	386,248	523,405	0	0
ECONOMIC DEVELOPMENT	18,981	48,553	33,357	33,070	0	0
FINANCE	284,636	296,700	271,318	309,593	0	0
INFORMATION SVCS	108,791	134,212	131,182	137,000	0	0
CIVIL SERVICE	39,939	39,232	27,679	38,318	0	0
COMMUNITY FACILITIES	11,396	16,425	17,180	17,960	0	0
COMMUNICATIONS	568,374	652,911	509,360	666,124	0	0
ANIMAL CONTROL	324,449	381,471	339,857	413,060	0	0
MUNICIPAL COURT	230,768	292,197	260,339	275,562	0	0
POLICE	2,762,050	3,084,255	2,501,837	3,284,076	0	0
FIRE	1,092,609	1,544,980	2,035,314	1,612,357	0	0
LIBRARY	542,554	547,701	465,628	573,882	0	0
PARKS & RECREATION	393,341	525,724	352,939	604,740	0	0
PLANNING & DEVELOPMENT	362,430	397,104	378,229	501,927	0	0
BUILDING INSPECTION	255,620	276,349	236,488	482,310	0	0
PUBLIC WORKS	162,789	131,179	120,398	140,439	0	0
GARAGE MAINTENANCE	190,374	223,953	196,213	281,160	0	0
CEMETERY	86,906	106,090	89,830	77,500	0	0
STREETS & ROW	1,153,925	1,199,298	1,125,575	1,314,261	0	0
NON-DEPARTMENTAL	190,153	313,900	338,872	740,396	0	0
TOTAL - EXPENSES	9,529,580	11,062,387	10,174,391	12,539,582	0	0
TOTAL - GENERAL FUND	574,895	237,522	1,785,360	10,784	0	0

GENERAL FUND REVENUES CHART



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

GENERAL FUND EXPENSE CHART



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

GENERAL FUND REVENUES

**100-GENERAL FUND
REVENUES**

REVENUES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
PROPERTY TAXES						
100-4100	CURRENT PROPERTY TAXES	4,187,194	4,577,828	4,577,828	4,826,565	
100-4102	DELINQUENT PROPERTY TAXES	62,015	62,167	103,498	61,000	
100-4104	PENALTY & INT ON PROP TAXES	57,888	23,890	35,443	30,000	
TOTAL PROPERTY TAXES		4,307,097	4,663,885	4,716,769	4,917,565	0
OTHER TAXES						
100-4150	SALES TAXES	1,992,939	1,604,250	2,167,715	2,068,800	
100-4152	FRANCHISE TAXES	323,217	304,852	297,526	305,000	
100-4160	MIXED BEVERAGE TAXES	15,492	17,100	15,300	16,500	
100-4165	PILOT-HOUSING AUTHORITY	7,875	8,200	8,200	8,000	
TOTAL OTHER TAXES		2,339,523	1,934,402	2,488,741	2,398,300	0
LICENSES & PERMITS						
100-4202	CONTRACTOR'S LICENSES	10,153	8,500	13,329	10,500	
100-4203	ENGINEERING PLAN REVIEW FEE	19,580	20,000	29,770	40,000	
100-4220	BUILDING PERMITS	174,441	125,500	135,349	200,000	
100-4222	ELECTRICAL PERMITS	6,570	7,500	9,180	7,500	
100-4224	PLUMBING PERMITS	4,360	4,000	7,294	5,500	
100-4226	HVAC PERMITS	2,510	4,500	9,403	500	
100-4229	ZONING PERMIT FEES	14,093	15,400	13,991	18,000	
100-4230	FOOD & BEVERAGE PERMITS	7,290	7,800	8,811	7,500	
100-4233	FIRE REVIEW FEES	0	2,500	0	2,500	
100-4234	MISCELLANEOUS PERMITS	3,675	1,400	500	1,500	
TOTAL LICENSES & PERMITS		242,672	197,100	227,627	293,500	0
INTERGOVERNMENTAL						
100-4300	COUNTY-ANIMAL CONTROL	105,099	210,000	131,243	218,090	
100-4310	LISD-SCHOOL RESOURCE OFFICER	99,111	139,500	99,500	139,500	
100-4350	CAPCOG GRANTS	1,000	1,000	1,000	1,000	
100-4385	TX DIV OF EMERG MGT	0	2,500	0	450,979 ARP	
100-4390	OTH INTERGOVERNMENTAL REV	833	6,022	6,000	2,000	
100-4391	OTHER GRANTS	0	25,000	25,000	25,000	
100-4391-05	DONATIONS - SUMMER FAN PROG.	98	500	0	500	
100-4392	LCRA STEPS GRANT	0	2,000	1,000	2,000	
TOTAL INTERGOVERNMENTAL		206,141	386,522	263,743	839,069	0
FINES & FEES						
100-4420	MUNICIPAL COURT FINES	246,963	224,910	198,253	235,000	
100-4422	MUNI COURT WARRANT FEES	22,513	20,474	22,179	22,000	
100-4424	MUNI COURT TIME PAYMENT FEES	3,385	5,173	730	3,500	
100-4430	LAW ENFORCE SECURITY SVC FEES	14,875	15,000	15,000	15,000	
100-4440	PARK & REC FACILITY FEES	1,561	5,300	3,500	7,000	
100-4442	POOL ADMISSIONS	0	8,500	5,000	8,000	

100-4450	LIBRARY SERVICES & FEES	7,382	13,700	4,300	12,500		
100-4455	POLE RENTAL FEES	11,016	11,100	11,100	11,100		
100-4470	ANIMAL ADOPTION FEES	1,235	3,905	1,500	3,500		
100-4472	ANIMAL LICENSE FEES	5,835	6,660	6,050	6,000		
100-4480	CEMETERY LOT SALES	31,400	12,000	18,000	15,000		
100-4481	NSF CHECK FEES	3,300	4,200	2,950	3,500		
100-4482	CREDIT CARD FEES FR CUST	4,899	5,200	5,200	5,000		
100-4483	INTERMENT FEES	6,200	3,500	5,400	4,000		
100-4499	OTHER FEES	2,761	2,800	6,200	4,500		
TOTAL FINES & FEES		363,325	342,422	305,362	355,600	0	0
LEASES & RENTS							
100-4601	LEASE INCOME	2,200	2,220	2,200	2,200		
TOTAL LEASES & RENTS		2,200	2,220	2,200	2,200	0	0
INTEREST							
100-4710	INTEREST EARNINGS	58,129	63,317	10,800	11,000		
TOTAL INTEREST		58,129	63,317	10,800	11,000	0	0
MISCELLANEOUS							
100-4806	SALE OF FIXED ASSETS	0	25,000	25,000	25,000		
100-4807	SALE OF LAND	0	0	247,890	0		
100-4808	INSURANCE REIMBURSEMENT	49,924	4,500	4,500	4,500		
100-4809	EXPENDITURE REIMBURSEMENT	891	800	2,678	1,500		
100-4812	DONATIONS-LIBRARY	81	0	0	100		
100-4813	DONATIONS-POLICE	0	0	0	100		
100-4816	DONATIONS-FIRE	400	0	0	100		
100-4819	DONATIONS-OTHER	0	2,000	2,000	1,500		
100-4840	LOT CLEARING REVENUE	21,493	35,000	27,000	35,000		
100-4890	OTHER MISC REVENUE	15,959	7,500	200	7,500		
TOTAL MISCELLANEOUS		88,748	74,800	309,268	75,300	0	0
OP TRANSFERS & OTHER REVENUES							
100-4905	TRNSF FR ELECTRIC FUND	2,232,669	2,048,028	2,048,028	2,009,111		
100-4910	TRNSF FR WATER FUND	0	185,654	185,654	300,896		
100-4913	TRNSF FR RADIO MAINT FUND	41,040	63,003	63,003	0		
100-4915	TRNSF FR WASTEWATER FUND	453,844	473,673	473,673	379,757		
100-4917	TRNSF FR MISC SPECIAL REVENUE	0	0	0	15,000		
100-4920	TRNSF FR SOLID WASTE FUND	264,287	235,365	235,365	318,374		
100-4930	TRNSF FR TRANSPORTATION FUND	450,000	400,000	400,000	400,000		
100-4935	TRNSF FR LEDC FUND	45,564	51,067	51,067	55,000		
100-4945	TRNSF FR DRAINAGE FUND	155,000	155,000	155,000	155,000		
100-4965	TRNSF IN-OVERHEAD COSTS	21,041	23,451	23,451	24,694		
TOTAL OP TRANSFERS & OTHER REVENUES		3,663,445	3,635,241	3,635,241	3,657,832	0	0
TOTAL REVENUES		11,271,280	11,299,909	11,959,751	12,550,366	0	0

MAYOR & COUNCIL

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

EXPENDITURES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
PERSONNEL SERVICES						
100-5101-102 SALARIES - ADMINISTRATIVE	18,000	21,000	21,000	21,000		
100-5101-120 FICA/MEDICARE	1,913	2,188	2,188	2,188		
100-5101-132 WORKER'S COMP	60	61	61	61		
100-5101-150 CAR ALLOWANCE	4,000	4,000	4,000	4,000		
100-5101-152 BUSINESS EXPENSE ALLOWANCE	3,000	3,600	3,600	3,600		
TOTAL PERSONNEL SERVICES	26,973	30,849	30,849	30,849	0	0
CONTRACTS & SERVICES						
100-5101-204 LEGAL- REDISTRICTING	0	0	0	30,000		
100-5101-207 PRINTING, MKTG & PUBLIC REL	33,000	33,500	12,734	39,850		
100-5101-214 RENTS & LEASES	0	0				
100-5101-226 RADIO & COMMUNICATIONS	1,300	1,220	1,032	1,300		
100-5101-240 POSTAGE & SHIPPING	100	0	220	250		
100-5101-299 OTHER CONTRACTS & SERVICES	865	14,000	1,462	13,640		
100-5101-299-11 COMPREHENSIVE PLAN	0	0	6,000	20,000		
100-5101-299-12 COMPENSATION STUDY	24,000	0	0	0		
TOTAL CONTRACTS & SERVICES	59,265	48,720	21,448	105,040	0	0
MATERIALS & SUPPLIES						
100-5101-302 OFFICE	480	400	800	1,400		
100-5101-320 FOOD & BEVERAGE	900	1,500	1,320	1,500		
TOTAL MATERIALS & SUPPLIES	1,380	1,900	2,120	2,900	0	0
MAINTENANCE & REPAIRS						
100-5101-410 BUILDINGS & STRUCTURES	3,295	4,000	0	3,000		
100-5101-410-01 BUILDINGS & STRUCTURES	1,384	1,200	1,070	5,000		
TOTAL MAINTENANCE & REPAIRS	4,679	5,200	1,070	8,000	0	0
STAFF DEV & TRAINING						
100-5101-502 DUES & SUBSCRIPTIONS	4,505	3,850	5,175	5,200		
100-5101-502-22 DUES & SUBSCRIPTIONS - DIST 2	0	300		0		
100-5101-502-25 DUES & SUBSCRIPTIONS - LARGE 1	0	100		0		
100-5101-502-25 MTGS/SEMS.CONFS	0	0		16,700		
100-5101-508-20 MTGS/SEMS/CONFS - MAYOR	1,064	2,000	1,140	0		
100-5101-508-21 MTGS/SEMS/CONFS - DIST 1	1,052	2,000	1,140	0		

100-5101-508-22	MTGS/SEMS/CONFS - DIST 2	2,079	2,000	1,410	0		
100-5101-508-23	MTGS/SEMS/CONFS - DIST 3	1,464	2,000	1,140	0		
100-5101-508-24	MTGS/SEMS/CONFS - DIST 4	1,017	2,000	1,140	0		
100-5101-508-25	MTGS/SEMS/CONFS - LARGE 1	1,501	2,000	1,140	0		
100-5101-508-26	MTGS/SEMS/CONFS - LARGE 2	1,062	2,000	1,140	0		
TOTAL STAFF DEV & TRAINING		13,744	18,250	13,425	21,900	0	0
MISCELLANEOUS							
100-5101-703	ELECTION EXPENSES	25,000	20,000	36,780	20,000		
100-5101-711	CONTR-CARTS	6,287	6,916	6,916	7,261		
100-5101-712	CONTR-HAYS CLDWELL WOMEN	4,417	4,859	4,859	5,102		
100-5101-713	CONTR-HCC ALCOHOL & DRUG	2,548	2,803	2,803	2,943		
100-5101-714	CONTR-CCA MEALS ON WHEELS	6,910	7,601	7,601	7,982		
100-5101-716	CONTR-SR CITIZENS CENTER	3,752	4,123	4,126	4,332		
100-5101-717	CONTR-CASA OF CENTRAL TEX	3,794	4,173	4,173	4,382		
100-5101-718	CONTR-CLD CNT CHRISTIAN MINISTRY	3,794	4,173	4,173	4,382		
100-5101-724	CONTR-LOCKHART GRAND PRIX	2,900	26,000	26,500	26,000		
100-5101-725	CONTR-CAPCOG-AIR QUALITY PROG	2,268	0	3,034	1,600		
100-5101-795	DOWNTOWN PROMOTIONS	1,000	29,000	25,000	1,000		
100-5101-795-01	DOWNTOWN PROMO-WAYFINDING	0	20,000	20,000	100,000		
TOTAL MISCELLANEOUS		62,670	129,648	145,965	184,984	0	0
TOTAL MAYOR/COUNCIL		168,711	234,567	214,877	353,673	0	0

TAX

**100-GENERAL FUND
GENERAL ADMINISTRATION
TAX**

EXPENDITURES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
CONTRACTS & SERVICES						
100-5103-202 ADMINISTRATION & OPERATION	129,270	141,671	141,671	158,769		
TOTAL CONTRACTS & SERVICES	129,270	141,671	141,671	158,769	0	0
TOTAL TAX	129,270	141,671	141,671	158,769	0	0

CITY MANAGER

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

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5105-102	SALARIES - ADMINISTRATIVE	166,648	170,242	158,421	172,092		
100-5105-105	SALARIES - PROFESSIONAL	64,268	66,748	49,778	80,520		
100-5105-106	WAGES - CLERICAL	17,733	31,209	15,000	32,947		
100-5105-110	WAGES - PART TIME	13,079	13,475	0	16,474		
100-5105-116	LONGEVITY	4,953	5,228	5,228	5,521		
100-5105-120	FICA/MEDICARE	21,311	23,625	13,744	23,938		
100-5105-122	RETIREMENT	36,355	37,678	31,550	39,865		
100-5105-130	EMPLOYEE HEALTH INSURANCE	41,042	31,277	20,450	31,554		
100-5105-132	WORKER'S COMP	762	723	509	688		
100-5105-150	CAR ALLOWANCE	5,360	5,360	8,000	5,360		
100-5105-155	PAYROLL CONTINGENCY	-1,080	0	0	11,407		
TOTAL PERSONNEL SERVICES		370,431	385,565	302,680	420,366	0	0

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

CONTRACTS & SERVICES

100-5105-204	LEGAL	60	200	0	250		
100-5105-206	INSURANCE	400	400	400	400		
100-5105-207	PRINTING, MKTG & PUBLIC REL	12,702	15,500	10,308	21,500		
100-5105-214	RENTS & LEASES	3,712	4,650	3,384	3,400		
100-5105-218	COMPUTER EQUIP & SOFTWARE	1,310	9,800	10,113	12,430		
100-5105-222	SAFETY & REGULATORY	35	100	35	200		
100-5105-226	RADIO & COMMUNICATIONS	16,137	18,200	17,009	18,200		
100-5105-228	JANITORIAL	1,508	1,000	1,500	16,219		
100-5105-240	POSTAGE & SHIPPING	355	600	1,089	1,500		
100-5105-299	OTHER CONTRACTS & SERVICES	22,016	5,000	12,230	3,300		
TOTAL CONTRACTS & SERVICES		58,235	55,450	56,068	77,399	0	0

MATERIALS & SUPPLIES

100-5105-302	OFFICE	5,363	6,000	2,650	6,000
100-5105-320	FOOD & BEVERAGE	562	600	145	500
100-5105-328	JANITORIAL	1,568	2,300	1,200	1,500
100-5105-334	OFFICE FURNITURE	65	150	0	0
100-5105-399	OTHER SUPPLIES	242	400	1,340	2,000

TOTAL MATERIALS & SUPPLIES

7,800	9,450	5,335	10,000	0	0
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MAINTENANCE & REPAIRS

100-5105-410	BUILDINGS & STRUCTURES	2,973	2,000	11,200	2,000
100-5105-499	OTHER MAINTENANCE & REPAIRS	95	200	0	0

TOTAL MAINTENANCE & REPAIRS

3,068	2,200	11,200	2,000	0	0
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STAFF DEV & TRAINING

100-5105-502	DUES & SUBSCRIPTIONS	5,480	5,500	4,889	6,440
100-5105-508	MTGS-SEMINARS-CONFERENCES	2,650	2,700	1,590	2,700

TOTAL STAFF DEV & TRAINING

8,130	8,200	6,479	9,140	0	0
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MISCELLANEOUS

100-5105-710	EMPLOYEE AWARDS	6,050	4,500	4,486	4,500
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TOTAL MISCELLANEOUS

6,050	4,500	4,486	4,500	0	0
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CAPITAL OUTLAY

100-5105-904	COMPUTER EQUIP & SOFTWARE	0	8,550	0	0
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TOTAL CAPITAL OUTLAY

0	8,550	0	0	0	0
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TOTAL CITY MANAGER

453,714	473,915	386,248	523,405	0	0
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ECONOMIC DEVELOPMENT

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

EXPENDITURES		2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
MISCELLANEOUS							
100-5107-704-01	380 - PURE CASTINGS	14,526	13,973	5,647	10,610		
100-5107-704-02	380 - FASHION GLASS	0	12,120	15,010	0		
100-5107-704-03	380 - CHUNILAL INC - SCHLOTSKY'S	500	500	0	500		
100-5107-704-04	380 - HILL COUNTRY FOODWORKS	5,100	4,590	0	4,590		
100-5107-707-05	308 - VISIONARY FIBER TECH	19,300	17,370	12,700	17,370		
TOTAL MISCELLANEOUS		39,426	48,553	33,357	33,070	0	0
TOTAL ECONOMIC DEVELOPMENT		39,426	48,553	33,357	33,070	0	0

FINANCE DEPT.

**100-GENERAL FUND
GENERAL ADMINISTRATION
FINANCE**

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5108-102	SALARIES - ADMINISTRATIVE	51,401	52,967	47,826	51,985		
100-5108-104	SALARIES - SUPERVISORY	40,818	42,543	38,310	41,673		
100-5108-105	SALARIES - PROFESSIONAL	28,816	26,065	23,949	26,035		
100-5108-106	WAGES - CLERICAL	48,677	49,136	44,715	48,681		
100-5108-116	LONGEVITY	6,027	6,361	6,361	6,690		
100-5108-120	FICA/MEDICARE	13,444	13,851	12,639	13,741		
100-5108-122	RETIREMENT	22,934	23,067	23,406	22,884		
100-5108-130	EMPLOYEE HEALTH INSURANCE	29,041	22,778	22,013	22,787		
100-5108-132	WORKER'S COMP	481	442	311	395		
100-5108-150	CAR ALLOWANCE	0	0	0	0		
100-5108-155	PAYROLL CONTINGENCY	0	0	0	14,032		
TOTAL PERSONNEL SERVICES		241,639	237,210	219,530	248,903	0	0

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

CONTRACTS & SERVICES

100-5108-202	ADMINISTRATION & OPERATIONS	40	40	35	40		
100-5108-207	PRINTING, MKTG & PUBLIC REL	0	50	35	50		
100-5108-212	FINANCIAL & ACCOUNTING	12,000	16,350	15,885	16,350		
100-5108-214	RENTS & LEASES	1,200	2,300	1,149	1,200		
100-5108-218	COMPUTER EQUIP & SOFTWARE	21,000	24,000	21,308	26,000		
100-5108-226	RADIO & COMMUNICATIONS	2,400	2,700	2,757	2,800		
100-5108-240	POSTAGE & SHIPPING	1,850	1,850	1,500	1,850		
TOTAL CONTRACTS & SERVICES		38,490	47,290	42,669	48,290	0	0

MATERIALS & SUPPLIES

100-5108-302	OFFICE	3,500	5,000	5,200	5,000		
100-5108-304	COMPUTER EQUIP & SOFTWARE	1,000	1,000	600	1,000		
100-5108-330	UNIFORMS	0	300	289	300		

TOTAL MATERIALS & SUPPLIES		4,500	6,300	6,089	6,300	0	0
STAFF DEV & TRAINING							
100-5108-502	DUES & SUBSCRIPTIONS	500	500	290	700		
100-5108-506	CERTIFICATION & LICENSING	150	400	240	400		
100-5108-508	MTGS-SEMINARS-CONFERENCES	350	3,000	1,700	3,000		
100-5108-510	TRANSPORTATION & LODGING	1,500	2,000	800	2,000		
TOTAL STAFF DEV & TRAINING		2,500	5,900	3,030	6,100	0	0
TOTAL FINANCE		287,129	296,700	271,318	309,593	0	0

INFORMATION SERVICES

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

EXPENDITURES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
CONTRACTS & SERVICES						
100-5109-218 COMPUTER EQUIP & SOFTWARE	93	1,000	150	500		
100-5109-226 RADIO & COMMUNICATIONS	10,212	10,212	10,212	10,500		
100-5109-299 OTHER CONTRACTS & SERVICES	139,805	95,000	94,200	98,000		
TOTAL CONTRACTS & SERVICES	150,110	106,212	104,562	109,000	0	0
MATERIALS & SUPPLIES						
100-5109-302 OFFICE	0	2,000	20	0		
100-5109-304 COMPUTER EQUIP & SOFTWARE	26,123	20,000	21,700	22,000		
TOTAL MATERIALS & SUPPLIES	26,123	22,000	21,720	22,000	0	0
CAPITAL OUTLAY						
100-5109-904 COMPUTER EQUIP & SOFTWARE	69,726	6,000	4,900	6,000		
TOTAL CAPITAL OUTLAY	69,726	6,000	4,900	6,000	0	0
TOTAL INFORMATION SERVICES	245,959	134,212	131,182	137,000	0	0

CIVIL SERVICE

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

EXPENDITURES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
PERSONNEL SERVICES						
100-5110-105 SALARIES - PROFESSIONAL	15,003	16,819	14,132	15,378		
100-5110-116 LONGEVITY	595	634	634	673		
100-5110-120 FICA/MEDICARE	1,193	1,345	1,182	1,228		
100-5110-122 RETIREMENT	2,036	2,241	2,146	2,045		
100-5110-130 EMPLOYEE HEALTH INSURANCE	2,553	2,009	1,940	2,001		
100-5110-132 WORKER'S COMP	43	44	62	35		
100-5110-155 PAYROLL CONTINGENCY	0	0	0	598		
TOTAL PERSONNEL SERVICES	21,423	23,092	20,096	21,958	0	0
CONTRACTS & SERVICES						
100-5110-214 RENTS & LEASES	198	350	283	350		
100-5110-240 POSTAGE & SHIPPING	113	400	55	400		
TOTAL CONTRACTS & SERVICES	311	750	338	750	0	0
MATERIALS & SUPPLIES						
100-5110-302 OFFICE	389	450	250	450		
100-5110-399 OTHER SUPPLIES	1,834	7,100	5,820	7,100		
TOTAL MATERIALS & SUPPLIES	2,223	7,550	6,070	7,550	0	0
STAFF DEV & TRAINING						
100-5110-502 DUES & SUBSCRIPTIONS	75	75	75	295		
100-5110-508 MTGS-SEMINARS-CONFERENCES	2,658	7,765	1,100	7,765		
TOTAL STAFF DEV & TRAINING	2,733	7,840	1,175	8,060	0	0
TOTAL CIVIL SERVICE	26,690	39,232	27,679	38,318	0	0

COMMUNITY FACILITIES

**100-GENERAL FUND
HEALTH
COMMUNITY FACILITY**

EXPENDITURES		2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
CONTRACTS & SERVICES							
100-5211-210	BUILDINGS & STRUCTURES	1,454	1,900	500	1,900		
100-5211-226	RADIO & COMMUNICATIONS	9,279	7,465	13,080	9,000		
100-5211-299	OTHER CONTRACTS & SERVICES	696	960	280	960		
TOTAL CONTRACTS & SERVICES		11,429	10,325	13,860	11,860	0	0
MATERIALS & SUPPLIES							
100-5211-310	BUILDINGS & STRUCTURES	4,814	2,000	1,250	2,000		
100-5211-399	OTHER SUPPLIES	140	800	245	800		
TOTAL MATERIALS & SUPPLIES		4,954	2,800	1,495	2,800	0	0
MAINTENANCE & REPAIRS							
100-5211-410	BUILDINGS & STRUCTURES	5,661	2,500	1,140	2,500		
100-5211-499	OTHER MAINTENANCE & REPAIRS	195	800	685	800		
TOTAL MAINTENANCE & REPAIRS		5,856	3,300	1,825	3,300	0	0
CAPITAL OUTLAY							
100-5211-911	CONSTR/PROJECT IMPROVEMENT	0	0	0	0		
TOTAL COMMUNITY FACILITY		22,239	16,425	17,180	17,960	0	0

COMMUNICATIONS

**100-GENERAL FUND
PUBLIC SAFETY
COMMUNICATIONS**

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5314-104	SALARIES - SUPERVISORY	42,407	55,067	28,385	87,860		
100-5314-108	WAGES - LABOR	246,431	336,913	257,398	293,300		
100-5314-112	OVERTIME	58,003	41,200	54,390	40,000		
100-5314-114	CERTIFICATION PAY	12,427	13,800	9,200	13,800		
100-5314-116	LONGEVITY	13,752	10,978	10,796	6,284		
100-5314-118	INCENTIVE PAY	50	0	300	0		
100-5314-120	FICA/MEDICARE	29,175	34,686	26,972	33,755		
100-5314-122	RETIREMENT	51,295	57,763	49,507	56,214		
100-5314-130	EMPLOYEE HEALTH INSURANCE	58,844	78,489	58,919	79,130		
100-5314-132	WORKER'S COMP	890	1,109	1,562	971		
100-5314-155	PAYROLL CONTINGENCY	50	0		15,944		
TOTAL PERSONNEL SERVICES		513,324	630,005	497,429	627,258	0	0

COMMUNICATIONS	Full-time	Part-time	Active	Vacant	Budgeted
Lead Telecommunicator	X		2		X
Telecommunicator/Dispatch	X		6	2	X

CONTRACTS & SERVICES

100-5314-224	CHEMICAL & MEDICAL	803	300	840	600		
100-5314-226	RADIO & COMMUNICATIONS	8,415	10,066	5,410	10,066		
TOTAL CONTRACTS & SERVICES		9,218	10,366	6,250	10,666	0	0

MATERIALS & SUPPLIES

100-5314-302	OFFICE	585	1,500	1,481	1,900		
100-5314-304	COMPUTER EQUIP & SOFTWARE	3,988	4,340	0	17,800		
100-5314-330	UNIFORMS & APPAREL	523		0	800		
100-5314-332	MINOR TOOLS & EQUIPMENT	149	0	0	0		
100-5314-334	OFFICE FURNITURE	965	0	0	1,000		
100-5314-399	OTHER SUPPLIES	0	1,000	0	1,000		
TOTAL MATERIALS & SUPPLIES		6,210	6,840	1,481	22,500	0	0

MAINTENANCE & REPAIRS

100-5314-402	OFFICE EQUIPMENT	78	200	0	200
100-5314-426	RADIO & COMMUNICATIONS	0	200	0	200
100-5314-499	OTHER MAINTENANCE & REPAIRS	0	3,000	3,500	3,000

TOTAL MAINTENANCE & REPAIRS

78	3,400	3,500	3,400	0	0
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STAFF DEV & TRAINING

100-5314-506	CERTIFICATION & LICENSING	374	1,000	400	1,000
100-5314-508	MTGS-SEMINARS-CONFERENCES	250	500	100	500
100-5314-510	TRANSPORTATION & LODGING	354	800	200	800

TOTAL STAFF DEV & TRAINING

978	2,300	700	2,300	0	0
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TOTAL COMMUNICATIONS

529,808	652,911	509,360	666,124	0	0
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ANIMAL CONTROL

100-GENERAL FUND

PUBLIC SAFETY

ANIMAL CONTROL

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5315-104-04	SALARIES - SUPERVISORY - ACO	38,670	41,755	37,304	40,747		
100-5315-106	WAGES - CLERICAL	23,223	26,293	0	25,792		
100-5315-108	WAGES - LABOR	108,469	112,993	95,030	112,883		
100-5315-110	WAGES - PART TIME	23,224	24,862	40,663	24,856		
100-5315-112	OVERTIME	1,700	618	1,500	600		
100-5315-116	LONGEVITY	3,055	3,481	3,351	3,997		
100-5315-120	FICA/MEDICARE	15,173	15,883	14,052	15,979		
100-5315-122	RETIREMENT	25,884	26,452	26,105	26,611		
100-5315-130	EMPLOYEE HEALTH INSURANCE	51,719	46,750	44,572	47,284		
100-5315-132	WORKER'S COMP	6,850	7,060	9,946	6,998		
100-5315-155	PAYROLL CONTINGENCY	0	0		7,571		
TOTAL PERSONNEL SERVICES		297,967	306,147	272,523	313,318	0	0

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

CONTRACTS & SERVICES

100-5315-207	PRINTING, MKTG & PUBLIC REL	0	250	200	250		
100-5315-208	GROUNDS & LANDSCAPING	0	0	0	0		
100-5315-214	RENTS & LEASES	1	3,730	0	7,296		
100-5315-218	COMPUTER EQUIP & SOFTWARE	340	0	0	500		
100-5315-220	FOOD & BEVERAGE	1,078	1,000	940	1,200		
100-5315-222	SAFETY & REGULATORY	12	456	258	500		
100-5315-224	CHEMICAL & MEDICAL	699	200	7,200	7,500		
100-5315-226	RADIO & COMMUNICATIONS	3,492	3,492	6,381	5,000		
100-5315-226-04	RADIO & COMMUNICATIONS-ACO	570	570	570	570		
100-5315-240	POSTAGE & SHIPPING	1,000	1,000	40	500		
100-5315-244	UTILITIES	0	0	0	0		
100-5315-252	LICENS/REGISTR/PERMITS	0	0	0	0		
100-5315-299	OTHER CONTRACTS & SERVICES	48,020	20,000	26,800	20,000		
TOTAL CONTRACT & SERVICES		55,212	30,698	42,389	43,316	0	0

MATERIALS & SUPPLIES

100-5315-302	OFFICE	2,121	2,000	900	1,000
100-5315-303	ANIMAL FOOD	311	6,200	400	3,000
100-5315-306	MOTOR VEHICLES	0	254	100	254
100-5315-306-04	MOTOR VEHICLES-ACO	7	400	50	400
100-5315-308	GROUNDS & LANDSCAPING	38	550	200	550
100-5315-310	BUILDINGS & STRUCTURES	1,678	840	600	840
100-5315-312	MACHINERY & EQUIPMENT	338	2,000	1,200	2,000
100-5315-324	CHEMICAL & MEDICAL	19,531	16,600	12,500	16,600
100-5315-326	RADIO & COMMUNICATIONS	10,098	310	0	310
100-5315-328	JANITORIAL	5,900	5,500	5,000	5,500
100-5315-330	UNIFORMS & APPAREL	596	1,022	500	1,022
100-5315-332	MINOR TOOLS & EQUIPMENT	0	300	0	300
100-5315-334	OFFICE FURNITURE	1,510	0	0	0
100-5315-335	GAS	0	0	0	2,500
100-5315-335-04	GAS - ACO	1,020	2,000	1,250	0
100-5315-337	TIRES-TUBES-BATTERIES	454	500	600	1,000

TOTAL MATERIALS & SUPPLIES

43,602	38,476	23,300	35,276	0	0
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MAINTENANCE & REPAIRS

100-5315-406	MOTOR VEHICLES	137	100	125	100
100-5315-410	BUILDINGS & STRUCTURES	1,613	2,000	520	2,000
100-5315-412	MACHINERY & EQUIPMENT	0	600	300	600

TOTAL MAINTENANCE & REPAIRS

1,750	2,700	945	2,700	0	0
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STAFF DEV & TRAINING

100-5315-506	CERTIFICATION & LICENSING	0	1,000	150	1,000
100-5315-508	MTGS-SEMINARS-CONFERENCES	0	900	550	900
100-5315-510	TRANSPORTATION & LODGING	0	1,550	0	1,550

TOTAL STAFF DEV & TRAINING

0	3,450	700	3,450	0	0
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CAPITAL OUTLAY

100-5315-910	BUILDING & STRUCTURES	0	0	0	15,000
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TOTAL CAPITAL OUTLAY

0	0	0	15,000	0	0
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TOTAL ANIMAL CONTROL

398,531	381,471	339,857	413,060	0	0
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MUNICIPAL COURT

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

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5316-104	SALARIES - SUPERVISORY	45,808	50,016	45,945	50,016		
100-5316-105	SALARIES - PROFESSIONAL	29,502	33,100	29,700	32,400		
100-5316-106	WAGES - CLERICAL	62,954	68,095	62,566	68,078		
100-5316-110	WAGES - PART TIME	6,559	18,393	6,000	22,474		
100-5316-112	OVERTIME	154	618	155	600		
100-5316-114	CERTIFICATION PAY	649	720	720	720		
100-5316-116	LONGEVITY	4,992	5,460	5,460	5,928		
100-5316-120	FICA/MEDICARE	10,759	13,492	10,939	13,787		
100-5316-122	RETIREMENT	16,330	18,254	17,468	18,832		
100-5316-130	EMPLOYEE HEALTH INSURANCE	22,125	15,956	23,052	15,990		
100-5316-132	WORKER'S COMP	369	418	589	391		
100-5316-155	PAYROLL CONTINGENCY	0	0		6,421		
TOTAL PERSONNEL SERVICES		200,201	224,522	202,594	235,637	0	0

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

CONTRACTS & SERVICES

100-5316-202	ADMINISTRATION & OPERATION	230	500	120	500
100-5316-207	PRINTING, MKTG & PUBLIC RE	142	300	140	500
100-5316-212	FINANCIAL & ACCOUNTING	16,464	12,000	12,520	14,000
100-5316-214	RENTS & LEASES	1,296	1,500	1,295	1,500
100-5316-216	MAINTENANCE & REPAIRS	230	600	600	800
100-5316-218	COMPUTER & SOFTWARE	0	0	0	200
100-5316-222	SAFETY & REGULATORY	202	350	260	350
100-5316-226	RADIO & COMMUNICATIONS	3,224	8,000	3,200	4,000
100-5316-240	POSTAGE & SHIPPING	1,862	2,000	1,600	2,000
100-5316-244	UTILITIES	5,362	5,000	4,520	5,000
100-5316-299	OTHER CONTRACTS & SERVICES	400	0	0	0

TOTAL CONTRACTS & SERVICES		29,412	30,250	24,255	28,850	0	0
MATERIALS & SUPPLIES							
100-5316-302	OFFICE	2,189	1,800	1,270	1,800		
100-5316-304	COMPUTER EQUIP & SOFTWARE	581	500	250	500		
100-5316-320	FOOD & BEVERAGE	437	400	370	450		
100-5316-328	JANITORIAL	407	400	320	400		
100-5316-330	UNIFORMS & APPAREL	116	200	160	200		
100-5316-334	OFFICE FURNITURE	750	500	350	500		
TOTAL MATERIALS & SUPPLIES		4,480	3,800	2,720	3,850	0	0
MAINTENANCE & REPAIRS							
100-5316-408	GROUNDS & LANDSCAPING	0	200	0	200		
TOTAL MAINTENANCE & REPAIRS		0	200	0	200	0	0
STAFF DEV & TRAINING							
100-5316-502	DUES & SUBSCRIPTIONS	20	200	250	300		
100-5316-506	CERTIFICATION & LICENSING	0	225	150	225		
100-5316-508	MTGS-SEMINARS-CONFERENCES	459	1,000	400	1,000		
100-5316-510	TRANSPORTATION & LODGING	103	1,500	200	1,500		
TOTAL STAFF DEV & TRAINING		582	2,925	1,000	3,025	0	0
MISCELLANEOUS							
100-5316-740	CREDIT CARD FEES	4,725	4,000	3,270	4,000		
TOTAL MISCELLANEOUS		4,725	4,000	3,270	4,000	0	0
CAPITAL OUTLAY							
100-5316-910	BUILDING & STRUCTURES	0	26,500	26,500	0		
TOTAL CAPITAL OUTLAY		0	26,500	26,500	0	0	0
TOTAL MUNICIPAL COURT		239,400	292,197	260,339	275,562	0	0

POLICE DEPT.

100-GENERAL FUND

PUBLIC SAFETY

POLICE

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5317-102	SALARIES - ADMINISTRATIVE	100,799	105,240	98,308	106,760		
100-5317-104	SALARIES - SUPERVISORY	568,640	604,067	584,985	599,590		
100-5317-106	WAGES - CLERICAL	79,819	86,789	79,187	86,445		
100-5317-108	WAGES - LABOR	810,313	1,125,769	745,078	1,178,675		
100-5317-112	OVERTIME	146,797	117,785	146,221	95,273		
100-5317-114	CERTIFICATION PAY	9,414	11,700	12,400	11,700		
100-5317-115	HIRING INCENTIVE	0	12,000	3,000	12,000		
100-5317-116	LONGEVITY	12,145	10,699	10,211	11,627		
100-5317-117	ASSIGNMENT PAY	11,397	15,300	14,450	15,300		
100-5317-118	INCENTIVE PAY	5,073	6,300	5,400	6,300		
100-5317-120	FICA/MEDICARE	134,640	159,863	127,921	162,460		
100-5317-122	RETIREMENT	239,415	266,233	235,072	270,466		
100-5317-130	EMPLOYEE HEALTH INSURANCE	186,926	247,878	187,072	263,929		
100-5317-132	WORKER'S COMP	37,039	44,956	63,334	44,615		
100-5317-155	PAYROLL CONTINGENCY	0	0	0	74,607		
TOTAL PERSONNEL SERVICES		2,342,417	2,814,579	2,312,639	2,939,747	0	0

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
Sergeant	X		4		X
Investigator	X		2	1	X
School Resource Officer	X		2		X
Police Officer	X		10	4	X
Warrant Baliff Officer	X		1		X
Victim Svcs Coord/Prop Ev Tech	X		1		X

CONTRACTS & SERVICES

100-5317-202	ADMINISTRATION & OPERATION	23,600	24,600	17,800	24,600
100-5317-206	INSURANCE	1,600	600	0	600
100-5317-207	PRINTING, MKTG & PUBLIC RE	2,176	4,400	2,000	4,400
100-5317-214	RENTS & LEASES	3,057	36,754	3,031	65,000
100-5317-216	MAINTENANCE & REPAIRS	1,530	1,500	1,387	1,500
100-5317-218	COMPUTER EQUIP & SOFTWARE	670	12,700	7,800	12,700
100-5317-224	CHEMICAL & MEDICAL	3,049	1,600	1,240	1,600
100-5317-226	RADIO & COMMUNICATIONS	52,606	40,511	38,640	42,911
100-5317-240	POSTAGE & SHIPPING	790	2,000	800	2,000
100-5317-244	UTILITIES	1,459	3,600	1,800	3,600
100-5317-299	OTHER CONTRACTS & SERVICES	150	0	0	0

TOTAL CONTRACTS & SERVICES

90,687	128,265	74,498	158,911	0	0
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MATERIALS & SUPPLIES

100-5317-302	OFFICE	15,445	12,600	8,500	12,600
100-5317-304	COMPUTER EQUIP & SOFTWARE	10,548	1,000	500	1,800
100-5317-305	GUNS & AMMUNITION	6,710	5,000	4,300	10,935
100-5317-306	MOTOR VEHICLES	1,907	2,100	1,850	4,100
100-5317-312	MACHINERY & EQUIPMENT	9,460	4,891	2,950	10,000
100-5317-324	CHEMICAL & MEDICAL	2,056	3,108	2,100	7,358
100-5317-326	RADIO & COMMUNICATIONS	355,870	4,000	1,200	2,000
100-5317-328	JANITORIAL	4,517	4,200	3,500	4,200
100-5317-330	UNIFORMS & APPAREL	11,901	12,500	11,700	12,500
100-5317-334	OFFICE FURNITURE	465	900	450	1,700
100-5317-335	GAS	41,000	36,000	40,500	42,000
100-5317-336	DIESEL	0	100	300	100
100-5317-337	TIRES - TUBES - BATTERIES	896	0	0	0
100-5317-399	OTHER SUPPLIES	0	3,000	2,500	3,000

TOTAL MATERIALS & SUPPLIES

460,775	89,399	80,350	112,293	0	0
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MAINTENANCE & REPAIRS

100-5317-406	MOTOR VEHICLES	20,687	21,637	16,000	15,000
100-5317-408	GROUNDS & LANDSCAPING	0	1,700	700	1,700
100-5317-410	BUILDINGS & STRUCTURES	3,966	4,675	3,500	4,675
100-5317-412	MACHINERY & EQUIPMENT	1,063	0	0	2,000
100-5317-426	RADIO & COMMUNICATIONS	805	1,600	900	2,600
100-5317-432	MINOR TOOLS & EQUIPMENT	474	500	300	500

TOTAL MAINTENANCE & REPAIRS

26,995	30,112	21,400	26,475	0	0
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STAFF DEV & TRAINING

100-5317-502	DUES & SUBSCRIPTIONS	687	500	500	3,600
100-5317-504	EDUCATION/TRAINING MATERIA	1,414	6,000	1,600	7,000
100-5317-506	CERTIFICATION & LICENSING	6,987	3,000	5,800	7,350
100-5317-508	MTGS-SEMINARS-CONFERENCES	775	2,800	2,100	3,500
100-5317-510	TRANSPORTATION & LODGING	2,266	5,000	1,400	10,200

TOTAL STAFF DEV & TRAINING

12,129	17,300	11,400	31,650	0	0
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MISCELLANEOUS

100-5317-740	SPECIAL INVESTIGATIONS	49	200	50	1,000
100-5317-749	K-9 EXPENSE	4,374	4,400	1,500	4,400

TOTAL MISCELLANEOUS

4,423	4,600	1,550	5,400	0	0
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CAPITAL OUTLAY

100-5317-906	MOTOR VEHICLES	0	0	0	0
100-5317-910	BUILDINGS & STRUCTURES	5,020	0	0	0
100-5317-912	MACHINERY & EQUIPMENT	0	0	0	9,600

TOTAL CAPITAL OUTLAY

5,020	0	0	9,600	0	0
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TOTAL POLICE

2,942,446	3,084,255	2,501,837	3,284,076	0	0
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FIRE DEPT.

**100-GENERAL FUND
PUBLIC SAFETY
FIRE**

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5318-102	SALARIES - ADMINISTRATIVE	144,966	156,584	144,384	157,083		
100-5318-104	SALARIES - SUPERVISORY	190,819	168,563	141,846	169,660		
100-5318-108	WAGES - LABOR	323,184	452,755	485,465	449,783		
100-5318-110	WAGES - PART TIME	24,489	26,366	26,148	26,571		
100-5318-111	PART TIME-VOLUNTEERS	1,456	1,000	2,500	1,000		
100-5318-112	OVERTIME	177,491	224,886	222,318	209,419		
100-5318-114	CERTIFICATION PAY	6,316	6,900	6,200	6,900		
100-5318-116	LONGEVITY	2,098	2,674	2,150	2,646		
100-5318-118	INCENTIVE PAY	972	600	1,600	600		
100-5318-120	FICA/MEDICARE	66,244	79,686	70,070	78,310		
100-5318-122	RETIREMENT	116,524	132,576	129,109	130,287		
100-5318-130	EMPLOYEE HEALTH INSURANCE	89,652	119,001	89,874	119,498		
100-5318-132	WORKER'S COMP	14,366	22,009	15,502	22,583		
100-5318-155	PAYROLL CONTINGENCY	0	0		37,254		
TOTAL PERSONNEL SERVICES		1,158,577	1,393,600	1,337,166	1,411,594	0	0

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		6	1	X

CONTRACTS & SERVICES

100-5318-207	PRINTING, MKTG & PUBLIC RE	856	3,520	1,309	3,470		
100-5318-214	RENTS & LEASES	1,241	7,333	1,049	18,041		
100-5318-216	MAINTENANCE & REPAIRS	6,274	5,625	5,825	6,200		
100-5318-226	RADIO & COMMUNICATIONS	9,918	9,600	10,413	10,560		
100-5318-240	POSTAGE & SHIPPING	244	520	135	500		
100-5318-244	UTILITIES	5,711	4,800	4,500	4,980		
100-5318-299	OTHER CONTRACTS & SERVICES	6,256	4,530	5,788	5,850		
TOTAL CONTRACTS & SERVICES		30,500	35,928	29,019	49,601	0	0

MATERIALS & SUPPLIES

100-5318-302	OFFICE	1,091	1,630	1,375	1,630
100-5318-304	COMPUTER EQUIP & SOFTWARE	2,355	180	150	630
100-5318-306	MOTOR VEHICLES	800	720	575	720
100-5318-310	BUILDINGS & STRUCTURES	6,823	2,550	1,350	2,500
100-5318-312	MACHINERY & EQUIPMENT	11,142	7,800	6,000	4,250
100-5318-320	FOOD & BEVERAGE	1,358	1,400	1,330	1,400
100-5318-322	SAFETY & REGULATORY	13,804	14,920	5,675	15,868
100-5318-324	CHEMICAL & MEDICAL	3,100	4,000	2,700	4,000
100-5318-326	RADIO & COMMUNICATIONS	86,877	3,000	1,500	3,000
100-5318-328	JANITORIAL	3,709	2,200	2,100	2,500
100-5318-330	UNIFORMS & APPAREL	6,542	6,272	7,087	6,272
100-5318-332	MINOR TOOLS & EQUIPMENT	2,950	4,305	2,300	4,588
100-5318-334	OFFICE FURNITURE	2,296	1,200	500	1,200
100-5318-335	GAS	1,964	1,950	2,100	2,140
100-5318-336	DIESEL	6,393	5,040	4,100	4,800
100-5318-337	TIRES - TUBES - BATTERIES	1,531	1,800	600	1,500
100-5318-399	OTHER SUPPLIES	637	810	500	810

TOTAL MATERIALS & SUPPLIES		153,372	59,777	39,942	57,808	0	0
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MAINTENANCE & REPAIRS

100-5318-406	MOTOR VEHICLES	25,239	20,000	1,975	18,800
100-5318-410	BUILDINGS & STRUCTURES	6,778	2,371	1,500	3,871
100-5318-412	MACHINERY & EQUIPMENT	1,734	2,000	2,600	2,000
100-5318-422	SAFETY & REGULATORY	7,678	6,520	4,046	6,520
100-5318-424	CHEMICAL & MEDICAL	1,739	5,000	4,170	5,000
100-5318-426	RADIO & COMMUNICATIONS	0	750	320	750

TOTAL MAINTENANCE & REPAIRS		43,168	36,641	14,611	36,941	0	0
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STAFF DEV & TRAINING

100-5318-502	DUES & SUBSCRIPTIONS	3,558	4,370	3,585	4,122
100-5318-504	EDUCATION/TRAINING MATERIA	999	750	925	910
100-5318-506	CERTIFICATION & LICENSING	2,356	3,630	1,650	3,281
100-5318-508	MTGS-SEMINARS-CONFERENCES	2,295	5,020	3,800	5,000
100-5318-510	TRANSPORTATION & LODGING	669	2,100	1,200	2,100

TOTAL STAFF DEV & TRAINING		9,877	15,870	11,160	15,413	0	0
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MISCELLANEOUS

100-5318-746	VOLUNTEER FIREFIGHTER EXPENSE	3,480	3,164	3,600	3,200
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TOTAL MISCELLANEOUS		3,480	3,164	3,600	3,200	0	0
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CAPITAL OUTLAY

100-5318-906	MOTOR VEHICLES	0	0	599,816	0	0	0
100-5318-912	MACHINERY & EQUIPMENT	0	0	0	20,800	0	0
100-5318-922	SAFETY & REGULATORY EQUIP	11,318	0	0	17,000	0	0
100-5318-953	OFFICE FURNITURE	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		11,318	0	599,816	37,800	0	0
TOTAL FIRE		1,410,292	1,544,980	2,035,314	1,612,357	0	0

LIBRARY

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

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5420-102	SALARIES - ADMINISTRATIVE	52,712	58,217	52,587	57,221		
100-5420-105	SALARIES - PROFESSIONAL	33,161	36,986	33,493	36,483		
100-5420-106	WAGES - CLERICAL	119,430	129,694	118,325	128,897		
100-5420-110	WAGES - PART TIME	45,512	54,737	47,029	55,645		
100-5420-112	OVERTIME	1,905	4,120	1,500	4,000		
100-5420-116	LONGEVITY	15,178	16,144	15,754	16,330		
100-5420-118	FICA/MEDICARE	20,199	22,768	20,951	22,841		
100-5420-122	RETIREMENT	35,782	37,916	39,295	38,039		
100-5420-130	EMPLOYEE HEALTH INSURANCE	43,584	47,029	46,055	47,453		
100-5420-132	WORKER'S COMP	673	891	628	881		
100-5420-155	PAYROLL CONTINGENCY	0	0		10,033		
TOTAL PERSONNEL SERVICES		368,136	408,502	375,617	417,823	0	0

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

CONTRACTS & SERVICES

100-5420-202	ADMINISTRATION & OPERATION	0	0	0	0		
100-5420-207	PRINTING, MKTG & PUBLIC RE	1,052	4,500	1,965	4,500		
100-5420-208	GROUNDS & LANDSCAPING	100	1,200	600	1,200		
100-5420-210	BUILDINGS & STRUCTURES	0	1,000	600	1,000		
100-5420-214	RENTS & LEASES	4,383	5,000	4,407	5,000		
100-5420-216	MAINTENANCE & REPAIRS	15,051	12,500	10,500	22,650		
100-5420-218	COMPUTER EQUIP & SOFTWARE	9,191	4,500	1,500	4,500		
100-5420-222	SAFETY & REGULATORY	1,792	1,747	1,792	1,747		
100-5420-224	CHEMICAL & MEDICAL	85	85	85	85		
100-5420-226	RADIO & COMMUNICATIONS	7,301	8,568	6,176	8,568		
100-5420-240	POSTAGE & SHIPPING	2,167	4,800	2,200	4,800		
100-5420-299	OTHER CONTRACTS & SERVICES	15,562	36,904	16,000	37,114		
TOTAL CONTRACTS & SERVICES		56,684	80,804	45,825	91,164	0	0

MATERIALS & SUPPLIES

100-5420-302	OFFICE	7,683	10,166	5,500	10,166
100-5420-304	COMPUTER EQUIP & SOFTWARE	1,298	600	0	3,500
100-5420-308	GROUNDS & LANDSCAPING	0	400	200	400
100-5420-310	BUILDINGS & STRUCTURES	331	0	476	0
100-5420-320	FOOD & BEVERAGE	451	1,260	400	1,260
100-5420-328	JANITORIAL	1,322	2,500	1,200	2,500
100-5420-330	UNIFORMS & APPAREL	52	225	100	2,000
100-5420-334	OFFICE FURNITURE	0	0	0	1,169
100-5420-399	OTHER SUPPLIES	6,055	9,000	5,800	9,000

TOTAL MATERIALS & SUPPLIES

17,192	24,151	13,676	29,995	0	0
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MAINTENANCE & REPAIRS

100-5420-410	BUILDINGS & STRUCTURES	1,588	11,500	8,900	11,500
100-5420-428	JANITORIAL	375	375	375	375

TOTAL MAINTENANCE & REPAIRS

1,963	11,875	9,275	11,875	0	0
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STAFF DEV & TRAINING

100-5420-502	DUES & SUBSCRIPTIONS	0	575	0	575
100-5420-504	EDUCATION/TRAINING MATERIA	0	0	35	0
100-5420-510	TRANSPORTATION & LODGING	235	450	200	450

TOTAL STAFF DEV & TRAINING

235	1,025	235	1,025	0	0
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MISCELLANEOUS

100-5420-721	BOOKS & OTHER INVENTORY	22,072	21,344	21,000	22,000
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TOTAL MISCELLANEOUS

22,072	21,344	21,000	22,000	0	0
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TOTAL LIBRARY

466,282	547,701	465,628	573,882	0	0
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PARKS & RECREATION

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

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5422-104	SALARIES - SUPERVISORY	63,655	66,712	62,074	105,447		
100-5422-108	WAGES - LABOR	139,224	185,639	119,692	183,872		
100-5422-110	WAGES - PART TIME	0	28,000	1,964	28,000		
100-5422-112	OVERTIME	1,643	4,120	1,964	4,000		
100-5422-114	CERTIFICATION PAY	0	5,080	0	5,080		
100-5422-116	LONGEVITY	3,790	4,526	4,430	4,727		
100-5422-118	INCENTIVE PAY	2,823	0	2,500	0		
100-5422-120	FICA/MEDICARE	15,811	22,355	14,407	25,331		
100-5422-122	RETIREMENT	28,145	37,228	27,440	42,185		
100-5422-130	EMPLOYEE HEALTH INSURANCE	53,149	66,213	50,371	71,006		
100-5422-132	WORKER'S COMP	4,829	5,826	4,101	5,257		
100-5422-155	PAYROLL CONTINGENCY	0	0	0	10,769		
TOTAL PERSONNEL SERVICES		313,069	425,699	288,943	485,674	0	0

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

CONTRACTS & SERVICES

100-5422-205	LISD - RECREATION PROGRAM	0	0	0	5,500		
100-5422-207	PRINTING, MKTG & PUBLIC RE	0	100	100	1,000		
100-5422-208	GROUNDS & LANDSCAPING	0	0	0	0		
100-5422-214	RENTS & LEASES	61	7,600	100	15,721		
100-5422-216	MAINTENANCE & REPAIRS	0	250	125	250		
100-5422-226	RADIO & COMMUNICATIONS	2,571	2,880	2,500	2,880		
100-5422-230	UNIFORMS & APPAREL	2,581	3,100	2,500	3,100		
100-5422-299	OTHER CONTRACTS & SERVICES	218	2,000	220	2,000		
TOTAL CONTRACTS & SERVICES		5,431	15,930	5,545	30,451	0	0

MATERIALS & SUPPLIES

100-5422-302	OFFICE	400	650	400	600		
100-5422-306	MOTOR VEHICLES	100	100	250	300		

100-5422-308	GROUNDS & LANDSCAPING	3,197	3,200	3,100	4,200		
100-5422-310	BUILDINGS & STRUCTURES	6,825	8,000	4,500	8,000		
100-5422-312	MACHINERY & EQUIPMENT	336	3,120	650	3,120		
100-5422-322	SAFETY & REGULATORY	793	1,200	800	1,200		
100-5422-324	CHEMICAL & MEDICAL	28,173	26,200	22,010	26,200		
100-5422-326	RADIO & COMMUNICATIONS	13,464	0	0	0		
100-5422-328	JANITORIAL	1,374	4,500	1,350	5,000		
100-5422-330	UNIFORMS & APPAREL	0	250	0	1,000		
100-5422-332	MINOR TOOLS & EQUIPMENT	2,166	2,000	800	2,000		
100-5422-333	MISC ROAD & STREET MATERIA	0	380	0	1,000		
100-5422-335	GAS	10,104	10,000	8,800	12,000		
100-5422-336	DIESEL	219	656	400	656		
100-5422-337	TIRES - TUBES - BATTERIES	695	1,800	250	1,800		
100-5422-340	BASEBALL FIELDS-LIGHTING	348	1,000	900	1,000		
100-5422-341	BASEBALL FIELDS-DIRT	0	2,000	0	2,000		
100-5422-342	BASEBALL FIELDS-FENCING	0	500	50	500		
100-5422-399	OTHER SUPPLIES	1,014	1,200	8,561	2,000		
TOTAL MATERIALS & SUPPLIES		69,208	66,756	52,821	72,576	0	0
MAINTENANCE & REPAIRS							
100-5422-406	MOTOR VEHICLES	3,980	4,500	1,300	3,000		
100-5422-408	GROUNDS & LANDSCAPING	0	500	200	500		
100-5422-410	BUILDINGS & STRUCTURES	0	2,500	900	2,500		
100-5422-412	MACHINERY & EQUIPMENT	3,635	8,120	1,800	8,120		
100-5422-426	RADIO & COMMUNICATIONS	0	300	0	0		
100-5422-499	OTHER MAINTENANCE & REPAIR	0	500	600	1,000		
TOTAL MAINTENANCE & REPAIRS		7,615	16,420	4,800	15,120	0	0
STAFF DEV & TRAINING							
100-5422-502	DUES & SUBSCRIPTIONS	0	55	0	55		
100-5422-504	EDUCATION/TRAINING MATERIA	0	300	100	300		
100-5422-506	CERTIFICATION & LICENSING	166	564	730	564		
TOTAL STAFF DEV & TRAINING		166	919	830	919	0	0
CAPITAL OUTLAY							
100-5422-906	MOTOR VEHICLES	27,210	0	0	0	0	0
100-5422-910	BUILDINGS & STRUCTURES	11,441	0	0	0	0	0
100-5422-912	MACHINERY & EQUIPMENT	16,600	0	0	0	0	0
100-5422-999	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		55,251	0	0	0	0	0
TOTAL PARK & RECREATION		450,740	525,724	352,939	604,740	0	0

PLANNING & DEVELOPMENT

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

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5525-102	SALARIES - ADMINISTRATIVE	80,260	82,530	78,276	85,005		
100-5525-105	SALARIES - PROFESSIONAL	108,060	111,075	105,960	115,128		
100-5525-106	WAGES - CLERICAL	39,471	40,662	38,514	41,891		
100-5525-112	OVERTIME	360	850	270	600		
100-5525-116	LONGEVITY	8,637	8,637	9,249	9,861		
100-5522-118	FICA/MEDICARE	18,519	18,877	18,426	19,545		
100-5525-122	RETIREMENT	32,286	32,201	34,086	32,549		
100-5525-130	EMPLOYEE HEALTH INSURANCE	29,747	40,562	30,937	32,004		
100-5525-132	WORKER'S COMP	510	675	440	561		
100-5525-150	CAR ALLOWANCE	2,823	3,000	3,000	3,000		
100-5525-155	PAYROLL CONTINGENCY	0	0	0	89,208		
TOTAL PERSONNEL SERVICES		320,673	339,069	319,158	429,352	0	0

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

CONTRACTS & SERVICES

100-5525-203	ARCHITECTURAL & ENGINEERING	46,770	38,000	48,351	50,000		
100-5525-207	PRINTING, MKTG & PUBLIC REL	0	300	0	300		
100-5525-214	RENTS & LEASES	339	400	300	4,600		
100-5525-216	MAINTENANCE & REPAIRS	2,195	0	0	0		
100-5525-218	COMPUTER EQUIP & SOFTWARE	0	4,500	3,800	4,595		
100-5525-224	CHEMICAL & MEDICAL	0	85	20	100		
100-5525-226	RADIO & COMMUNICATIONS	1,775	1,800	1,500	1,600		
100-5525-240	POSTAGE & SHIPPING	1,013	1,100	650	800		
TOTAL CONTRACTS & SERVICES		52,092	46,185	54,621	61,995	0	0

MATERIALS & SUPPLIES

100-5525-302	OFFICE	2,336	3,000	1,350	3,000		
100-5525-304	COMPUTER EQUIP & SOFTWARE	94	400	100	400		
100-5525-306	MOTOR VEHICLES	29	100	50	100		

100-5525-335	GAS	51	100	100	120		
100-5525-337	TIRES, TUBES & BATTERIES	0	250	100	200		
100-5525-399	OTHER SUPPLIES	0	150	50	100		
TOTAL MATERIALS & SUPPLIES		2,510	4,000	1,750	3,920	0	0
MAINTENANCE & REPAIRS							
100-5525-406	MOTOR VEHICLES	468	250	0	250	0	0
TOTAL MAINTENANCE & REPAIRS		468	250	0	250	0	0
STAFF DEV & TRAINING							
100-5525-502	DUES & SUBSCRIPTIONS	1,029	1,800	1,500	1,800		
100-5525-504	EDUCATION/TRAINING MATERIALS	154	300	150	100		
100-5525-506	CERTIFICATION & LICENSING	0	500	0	510		
100-5525-508	MTGS, SEMINARS & CONF	955	3,000	750	3,700		
100-5525-510	TRANSPORTATION & LODGING	1,015	2,000	300	300		
TOTAL STAFF DEV & TRAINING		3,153	7,600	2,700	6,410	0	0
TOTAL MISCELLANEOUS		0	0	0	0	0	0
TOTAL PLANNING & DEVELOPMENT		378,896	397,104	378,229	501,927	0	0

BUILDING INSPECTION & CODE ENFORCEMENT

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

EXPENDITURES		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5526-104	SALARIES - SUPERVISORY	64,981	68,824	64,518	70,174		
100-5526-108	WAGES - LABOR	59,381	61,102	59,210	113,048		
100-5526-116	LONGEVITY	4,400	4,400	4,520	5,610		
100-5526-120	FICA/MEDICARE	10,408	10,524	10,437	14,694		
100-5526-122	RETIREMENT	17,869	17,952	18,896	24,470		
100-5526-130	EMPLOYEE HEALTH INSURANCE	14,314	20,207	14,863	23,233		
100-5526-132	WORKER'S COMP	644	853	566	896		
100-5526-150	CAR ALLOWANCE	3,621	3,240	3,621	3,240		
100-5526-155	PAYROLL CONTINGENCY	0	0	0	87,498		
TOTAL PERSONNEL SERVICES		175,618	187,102	176,631	342,863	0	0

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

CONTRACTS & SERVICES							
100-5526-202	ADMINISTRATION & OPERATION	0	0	0	0		
100-5526-204	LEGAL	1,242	1,000	1,200	1,200		
100-5526-206	INSURANCE	0	0	0	0		
100-5526-207	PRINTING, MKTG & PUBLIC RE	474	1,000	725	1,000		
100-5526-214	RENTS & LEASES	240	275	250	275		
100-5526-218	COMPUTER EQUIP & SOFTWARE	0	2,022	0	2,022		
100-5526-226	RADIO & COMMUNICATIONS	3,032	3,750	3,032	3,750		
100-5526-240	POSTAGE & SHIPPING	333	750	400	750		
100-5526-299	OTHER CONTRACTS & SERVICES	49,147	70,000	50,000	120,000		
TOTAL CONTRACTS & SERVICES		54,468	78,797	55,607	128,997	0	0

MATERIALS & SUPPLIES							
100-5526-302	OFFICE	1,963	3,000	1,500	3,000		
100-5526-304	COMPUTER EQUIP & SOFTWARE	300	500	0	500		
100-5526-306	MOTOR VEHICLES	121	300	125	300		
100-5526-330	UNIFORMS & APPAREL	55	150	55	150		
100-5526-335	GAS	968	1,500	800	1,500		

100-5526-337	TIRES - TUBES - BATTERIES	0	400	0	400		
100-5526-399	OTHER SUPPLIES	121	200	200	200		
TOTAL MATERIALS & SUPPLIES		3,528	6,050	2,680	6,050	0	0
MAINTENANCE & REPAIRS							
100-5526-406	MOTOR VEHICLES	36	500	50	500		
TOTAL MAINTENANCE & REPAIRS		36	500	50	500	0	0
STAFF DEV & TRAINING							
100-5526-502	DUES & SUBSCRIPTIONS	140	300	300	300		
100-5526-504	EDUCATION/TRAINING MATERIA	185	1,000	200	1,000		
100-5526-506	CERTIFICATION & LICENSING	410	500	370	500		
100-5526-508	MTGS-SEMINARS-CONFERENCES	499	1,500	600	1,500		
100-5526-510	TRANSPORTATION & LODGING	28	600	50	600		
TOTAL STAFF DEV & TRAINING		1,262	3,900	1,520	3,900	0	0
CAPITAL OUTLAY							
100-5526-906	MOTOR VEHICLES	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL BLDG & INSPECTION & ENFORCEMENT		234,912	276,349	236,488	482,310	0	0

PUBLIC WORKS

100-GENERAL FUND

PUBLIC WORKS

PUBLIC WORKS

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5630-102	SALARIES - ADMINISTRATIVE	37,143	39,339	36,712	39,915		
100-5630-106	WAGES - CLERICAL	42,580	43,790	41,525	45,094		
100-5630-116	LONGEVITY	5,869	5,989	6,161	6,242		
100-5630-120	FICA/MEDICARE	6,725	11,197	6,935	6,981		
100-5630-122	RETIREMENT	11,513	19,100	12,563	11,625		
100-5630-130	EMPLOYEE HEALTH INSURANCE	10,819	14,623	11,243	11,591		
100-5630-132	WORKER'S COMP	1,249	1,654	909	1,099		
100-5630-155	PAYROLL CONTINGENCY	0	-18,594	0	3,111		
TOTAL PERSONNEL SERVICES		115,898	117,098	116,048	125,658	0	0

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

CONTRACTS & SERVICES

100-5630-210	BUILDINGS & STRUCTURES	13	500	50	500		
100-5630-214	RENTS & LEASES	168	1,638	605	1,638		
100-5630-216	MAINTENANCE & REPAIRS	4	0	0	0		
100-5630-226	RADIO & COMMUNICATIONS	495	2,853	600	2,853		
100-5630-230	UNIFORMS & APPAREL	143	200	150	200		
100-5630-240	POSTAGE & SHIPPING	298	300	260	300		
100-5630-299	OTHER CONTRACTS & SERVICES	91	100	100	100		
TOTAL CONTRACTS & SERVICES		1,212	5,591	1,765	5,591	0	0

MATERIALS & SUPPLIES

100-5630-302	OFFICE	498	900	600	900		
100-5630-304	COMPUTER EQUIP & SOFTWARE	0	500	0	500		
100-5630-306	MOTOR VEHICLES	79	240	100	240		
100-5630-310	BUILDINGS & STRUCTURES	0	1,000	500	1,000		
100-5630-324	CHEMICAL & MEDICAL	0	240	0	240		
100-5630-328	JANITORIAL	65	360	275	360		
100-5630-332	MINOR TOOLS & EQUIPMENT	0	0	0	500		
100-5630-335	GAS	783	1,000	910	1,200		
100-5630-337	TIRES - TUBES - BATTERIES	0	300	50	300		
100-5630-399	OTHER SUPPLIES	85	100	50	100		

TOTAL MATERIALS & SUPPLIES		1,510	4,640	2,485	5,340	0	0
MAINTENANCE & REPAIRS							
100-5630-406	MOTOR VEHICLES	65	750	0	750		
TOTAL MAINTENANCE & REPAIRS		65	750	0	750	0	0
STAFF DEV & TRAINING							
100-5630-502	DUES & SUBSCRIPTIONS	0	500	0	500		
100-5630-504	EDUCATION/TRAINING MATERIA	0	1,500	0	1,500		
100-5630-506	CERTIFICATION & LICENSING	90	500	100	500		
100-5630-508	MTGS-SEMINARS-CONFERENCES	0	0	0	0		
100-5630-510	TRANSPORTATION & LODGING	0	600	0	600		
TOTAL STAFF DEV & TRAINING		90	3,100	100	3,100	0	0
CAPITAL OUTLAY							
100-5630-903	ENGINEERING DESIGN	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL PUBLIC WORKS		118,775	131,179	120,398	140,439	0	0

GARAGE MAINTENANCE

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

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5631-104	SALARIES - SUPERVISORY	43,297	44,455	41,695	45,781		
100-5631-108	WAGES - LABOR	66,995	68,878	67,081	103,667		
100-5631-112	OVERTIME	311	644	2,600	300		
100-5631-116	LONGEVITY	13,500	13,500	13,500	13,500		
100-5631-120	FICA/MEDICARE	9,669	13,615	10,488	12,488		
100-5631-122	RETIREMENT	16,696	23,226	18,775	20,798		
100-5631-130	EMPLOYEE HEALTH INSURANCE	22,132	44,201	23,058	31,640		
100-5631-132	WORKER'S COMP	3,792	5,020	3,397	4,160		
100-5631-155	PAYROLL CONTINGENCY	0	-23,866	0	5,531		
TOTAL PERSONNEL SERVICES		176,392	189,673	180,594	237,865	0	0

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

CONTRACTS & SERVICES

100-5631-214	RENTS & LEASES	1,285	0	45	0		
100-5631-216	MAINTENANCE & REPAIRS	2,409	5,930	2,965	5,930		
100-5631-224	CHEMICAL & MEDICAL	0	640	170	640		
100-5631-226	RADIO & COMMUNICATIONS	1,935	2,000	1,350	2,000		
100-5631-228	JANITORIAL	430	700	480	700		
100-5631-230	UNIFORMS & APPAREL	1,594	1,500	1,350	1,500		
100-5631-299	OTHER CONTRACTS & SERVICES	3,021	500	2,252	2,000		
TOTAL CONTRACTS & SERVICES		10,674	11,270	8,612	12,770	0	0

MATERIALS & SUPPLIES

100-5631-302	OFFICE	37	60	60	75		
100-5631-306	MOTOR VEHICLES	971	1,500	350	1,500		
100-5631-310	BUILDINGS & STRUCTURES	12	2,000	0	1,000		
100-5631-312	MACHINERY & EQUIPMENT	21	100	20	100		
100-5631-324	CHEMICAL & MEDICAL	87	400	100	400		
100-5631-328	JANITORIAL	12	140	50	140		
100-5631-330	UNIFORMS & APPAREL	0	0	70	100		

100-5631-332	MINOR TOOLS & EQUIPMENT	2,103	8,000	1,500	8,000		
100-5631-335	GAS	1,711	2,000	1,500	2,000		
100-5631-336	DIESEL	167	250	175	150		
100-5631-337	TIRES - TUBES - BATTERIES	915	640	500	640		
100-5631-399	OTHER SUPPLIES	1,249	1,500	700	1,500		
TOTAL MATERIALS & SUPPLIES		7,285	16,590	5,025	15,605	0	0
MAINTENANCE & REPAIRS							
100-5631-406	MOTOR VEHICLES	867	1,200	332	1,200		
100-5631-410	BUILDINGS & STRUCTURES	10	500	250	500		
100-5631-412	MACHINERY & EQUIPMENT	902	720	700	720		
100-5631-432	MINOR TOOLS & EQUIPMENT	0	2,000	500	2,000		
100-5631-499	OTHER MAINTENANCE & REPAIR	119	2,000	200	2,000		
TOTAL MAINTENANCE & REPAIRS		1,898	6,420	1,982	6,420	0	0
CAPITAL OUTLAY							
100-5631-906	MOTOR VEHICLES	0	0	0	0	0	0
100-5631-912	MACHINERY & EQUIPMENT	0	0	0	8,500	0	0
TOTAL CAPITAL OUTLAY		0	0	0	8,500	0	0
TOTAL GARAGE MAINTENANCE		196,249	223,953	196,213	281,160	0	0

CEMETERY

**100-GENERAL FUND
PUBLIC WORKS
CEMETERY**

EXPENDITURES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
PERSONNEL SERVICES						
100-5632-104 SALARIES - SUPERVISORY	23,829	26,747	23,250	0		
100-5632-116 LONGEVITY	345	365	401	0		
100-5632-120 FICA/MEDICARE	1,902	2,074	1,841	0		
100-5632-122 RETIREMENT	3,254	3,538	3,362	0		
100-5632-130 EMPLOYEE HEALTH INSURANCE	3,152	4,942	3,252	0		
100-5632-132 WORKER'S COMP	56	74	49	0		
100-5632-155 PAYROLL CONTINGENCY	0	0	0	0		
TOTAL PERSONNEL SERVICES	32,538	37,740	32,155	0	0	0
CONTRACTS & SERVICES						
100-5632-204 LEGAL	859	350	625	750		
100-5632-208 GROUNDS & LANDSCAPING	50,294	54,500	52,780	57,000		
100-5632-299 OTHER CONTRACTS & SERVICES	2,466	11,000	2,600	11,000		
TOTAL CONTRACTS & SERVICES	53,619	65,850	56,005	68,750	0	0
MATERIALS & SUPPLIES						
100-5632-350 STREETS & ROW	0	1,250	1,620	4,000		
TOTAL MATERIALS & SUPPLIES	0	1,250	1,620	4,000	0	0
MAINTENANCE & REPAIRS						
100-5632-408 GROUNDS & LANDSCAPING	0	250	0	250		
100-5632-410 BUILDINGS & STRUCTURES	0	0	0	3,500		
100-5632-499 OTHER MAINTENANCE & REPAIR	26	1,000	50	1,000		
TOTAL MAINTENANCE & REPAIRS	26	1,250	50	4,750	0	0
TOTAL CEMETERY	86,183	106,090	89,830	77,500	0	0

STREET & DRAINAGE

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

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
100-5633-104	SALARIES - SUPERVISORY	28,287	30,499	27,205	30,499		
100-5633-108	WAGES - LABOR	294,539	300,465	280,493	336,592		
100-5633-112	OVERTIME	3,054	7,725	8,200	7,500		
100-5633-114	CERTIFICATION PAY	4,816	6,000	5,200	6,000		
100-5633-116	LONGEVITY	20,083	20,278	20,178	21,198		
100-5633-120	FICA/MEDICARE	27,491	29,991	27,564	30,737		
100-5633-122	RETIREMENT	46,886	51,160	50,883	51,188		
100-5633-130	EMPLOYEE HEALTH INSURANCE	80,219	107,671	82,013	91,107		
100-5633-132	WORKER'S COMP	19,508	25,285	14,101	17,111		
100-5633-155	PAYROLL CONTINGENCY	0	-11,753	0	13,943		
TOTAL PERSONNEL SERVICES		524,883	567,321	515,837	605,875	0	0

STREETS & ROW	Full-time	Part-time	Active	Vacant	Budgeted
Sanitation/Street Supervisor	X		1		X
Heavy Equipment Operator-Stree	X		3		X
Heavy Equipment Operator-S/D	X		1		X
Street Worker	X		5	2	X

CONTRACTS & SERVICES

100-5633-214	RENTS & LEASES	39	3,930	68	12,061		
100-5633-216	MAINTENANCE & REPAIRS	2,495	2,400	1,500	2,400		
100-5633-224	CHEMICAL & MEDICAL	255	250	50	250		
100-5633-226	RADIO & COMMUNICATIONS	1,908	2,200	1,950	2,200		
100-5633-230	UNIFORMS & APPAREL	4,861	4,400	4,850	4,800		
100-5633-244	UTILITIES	4,909	5,000	4,900	5,000		
100-5633-252	LICENS/REGISTR/PERMITS	0	100	50	100		
100-5633-253	FUEL TANK TESTING	675	675	450	675		
100-5633-254	FUEL TANK INSURANCE	2,164	2,922	2,500	3,000		
100-5633-256	SWEEP ACROSS TEXAS EXPENSE	43,812	47,000	48,350	50,000		
100-5633-299	OTHER CONTRACTS & SERVICES	5,752	3,000	1,500	3,000		
TOTAL CONTRACTS & SERVICES		66,870	71,877	66,168	83,486	0	0

MATERIALS & SUPPLIES

100-5633-302	OFFICE	109	250	150	250		
100-5633-306	MOTOR VEHICLES	1,322	1,200	2,000	2,000		
100-5633-310	BUILDINGS & STRUCTURES	127	750	400	750		
100-5633-312	MACHINERY & EQUIPMENT	282	4,000	300	4,000		
100-5633-322	SAFETY & REGULATORY	18,009	16,500	14,500	19,000		
100-5633-324	CHEMICAL & MEDICAL	524	2,500	400	2,500		
100-5633-330	UNIFORMS & APPAREL	132	0	60	0		
100-5633-332	MINOR TOOLS & EQUIPMENT	2,780	4,000	3,500	4,000		
100-5633-335	GAS	10,729	9,500	9,500	11,000		
100-5633-336	DIESEL	9,130	14,000	13,000	14,000		
100-5633-337	TIRES - TUBES - BATTERIES	2,259	7,000	6,000	7,000		
100-5633-399	OTHER SUPPLIES	1,077	1,500	850	1,500		
TOTAL MATERIALS & SUPPLIES		46,480	61,200	50,660	66,000	0	0
MAINTENANCE & REPAIRS							
100-5633-406	MOTOR VEHICLES	9,281	8,000	7,400	8,000		
100-5633-412	MACHINERY & EQUIPMENT	21,506	10,000	19,000	15,000		
100-5633-426	RADIO & COMMUNICATIONS	0	300	0	300		
100-5633-433	STREETS, MAINT, RESURFACIN	469,276	400,000	355,610	60,000		
100-5633-435	STREETS, ROW, DRAINAGE	1,800	40,000	4,500	0		
TOTAL MAINTENANCE & REPAIRS		501,863	458,300	386,510	83,300	0	0
STAFF DEV & TRAINING							
100-5633-504	EDUCATION/TRAINING MATERIA	0	400	0	400		
100-5633-506	CERTIFICATION & LICENSING	0	0	0	0		
100-5633-510	TRANSPORTATION & LODGING	24	200	0	200		
TOTAL STAFF DEV & TRAINING		24	600	0	600	0	0
CAPITAL OUTLAY							
100-5633-903	ARCHITECTUAL & ENGINEERING	4,800	0	6,400	10,000		
100-5633-906	MOTOR VEHICLES	0	0	0	0		
100-5633-911	CONSTR/PROJECT IMPROVEMENT	0	40,000	100,000	440,000		
100-5633-912	MACHINERY & EQUIPMENT	44,138	0	0	0		
100-5633-935	SIDEWALKS	0	0	0	25,000		
TOTAL CAPITAL OUTLAY		48,938	40,000	106,400	475,000	0	0
TOTAL STREETS & ROW		1,189,058	1,199,298	1,125,575	1,314,261	0	0

NON-DEPARTMENTAL

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

EXPENDITURES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
PERSONNEL SERVICES						
100-5999-156 EMPLOYEE TURNOVER ALLOWANCE	0	0	0	-31,804	0	0
TOTAL PERSONNEL SERVICES	0	0	0	-31,804	0	0
CONTRACTS & SERVICES						
100-5999-204-01 LEGAL - GENERAL COUNSEL	87,490	95,000	120,000	100,000		
100-5999-204-02 LEGAL - SPECIAL COUNSEL	1,249	15,000	9,400	15,000		
100-5999-206 INSURANCE	99,876	100,000	102,872	100,000		
100-5999-214 RENTS & LEASES	690	700	690	700		
100-5999-228 JANITORIAL	40,890	41,500	41,400	41,500		
TOTAL CONTRACTS & SERVICES	230,195	252,200	274,362	257,200	0	0
OPERATING TRANSFERS						
100-5999-837 TRNSF TO RADIO SYSTEM MAIN	61,699	61,700	64,510	65,000		
TOTAL OPERATING TRANSFERS	61,699	61,700	64,510	65,000	0	0
CAPITAL OUTLAY						
100-5999-995 AMERICAN RESCUE PLAN EXPENSES	0	0	0	450,000	0	0
TOTAL CAPITAL OUTLAY	0	0	0	450,000	0	0
TOTAL NON-DEPARTMENTAL	291,894	313,900	338,872	740,396	0	0

DEBT SERVICE

300 - DEBT SERVICE FUND

DEBT SERVICE

SUMMARY

	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
	ACTUAL	BUDGET	ESTIMATE	PROPOSED	REVISED	ADOPTED
				BUDGET	BUDGET	BUDGET
REVENUES	1,040,631	1,118,963	1,053,345	1,186,422	0	0
EXPENSES	1,160,467	1,154,890	1,833,757	1,186,422	0	0
TOTAL - DEBT SVC	<u>-119,836</u>	<u>-35,927</u>	<u>-780,412</u>	<u>0</u>	<u>0</u>	<u>0</u>

300 - DEBT SERVICE

DEBT SERVICE

DEBT REVENUE

REVENUES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PROPERTY TAXES							
300-4100	CURRENT PROPERTY TAXES	688,967	705,496	701,220	890,002	0	0
300-4102	DELINQUENT PROPERTY TAXES	13,182	12,840	12,067	13,930	0	0
300-4104	PENALTY & INT ON PROP TAXES	8,202	7,951	9,016	9,000	0	0
TOTAL PROPERTY TAXES		710,351	726,287	722,303	912,932	0	0
INTERGOVERNMENTAL							
300-4300	COUNTY-ANIMAL CONTROL	11,420	11,420	11,420	11,690	0	0
TOTAL INTERGOVERNMENTAL		11,420	11,420	11,420	11,690	0	0
INTEREST							
300-4710	INTEREST EARNINGS	10,840	6,500	900	1,800	0	0
TOTAL INTEREST		10,840	6,500	900	1,800	0	0
OP TRANSFERS & OTHER REVENUE							
300-4915	TRNSF FR WASTEWATER FUND	186,594	186,653	186,653	160,000	0	0
300-4935	TRNSF FR LEDC FUND	48,093	48,103	32,069	0	0	0
300-4945	TRNSF FR DRAINAGE FUND	33,333	100,000	100,000	100,000	0	0
TOTAL OP TRANSFERS & OTHER REVENUE		308,020	374,756	318,722	260,000	0	0
TOTAL REVENUES		1,040,631	1,118,963	1,053,345	1,186,422	0	0

300 - DEBT SERVICE

DEBT SERVICE

DEBT EXPENSE

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED	REVISED	ADOPTED
					BUDGET	BUDGET	BUDGET
DEBT SERVICE							
300-5199-850	ADMINISTRATION COSTS	800	800	800	800		
300-5199-857	2016 GO REFUNDING	391,086	383,097	511,888	686,835		
300-5199-869	06 TAX & REV CO BONDS	48,690	46,845	46,845	0		
300-5199-871	06A TAX & REV CO'S	267,332	271,128	291,536	0		
300-5199-877	15 TAX & REV CO'S	452,559	453,020	982,688	498,787		
TOTAL DEBT SERVICE		1,160,467	1,154,890	1,833,757	1,186,422	0	0

ELECTRIC DEPT.

500 - ELECTRIC UTILITY FUND

**ELECTRIC
SUMMARY**

	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
REVENUES	11,119,065	12,045,430	11,458,945	12,069,155	0	0
EXPENSES						
BILLING	712,226	800,072	702,026	828,255	0	0
DISTRIBUTION	1,117,456	1,803,054	1,533,384	1,853,145	0	0
NON-DEPARTMENTAL	8,512,175	9,420,073	9,623,336	9,381,997	0	0
TOTAL - ELECTRIC	10,341,857	12,023,199	11,858,746	12,063,397	0	0
TOTAL - ELECTRIC	<u>777,208</u>	<u>22,231</u>	<u>-399,801</u>	<u>5,758</u>	<u>0</u>	<u>0</u>

**500 - ELECTRIC UTILITY
REVENUES**

REVENUES		2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
FINES & FEES							
500-4482	CREDIT CARD FEES FR CUSTOMERS	84,214	71,025	80,455	71,025		
TOTAL FINES & FEES		84,214	71,025	80,455	71,025	0	0
SERVICES & FEES							
500-4501	FUEL SALES	6,048,567	7,255,314	6,629,989	7,227,342		
500-4502	LOCAL SALES	4,009,077	4,006,638	4,011,971	4,102,435		
500-4504	SALES - PENALTY	214,602	219,423	203,310	219,423		
500-4507	TAP FEES	27,400	9,600	16,400	15,500		
500-4508	CONNECT FEES	26,028	28,900	28,190	28,900		
TOTAL SERVICES & FEES		10,325,674	11,519,875	10,889,860	11,593,600	0	0
INTEREST							
500-4710	INTEREST EARNINGS	4,434	1,030	906	1,030		
TOTAL INTEREST		4,434	1,030	906	1,030	0	0
MISCELLANEOUS							
500-4800	CARES REIMBURSEMENT	0	0	22,739	0		
500-4806	SALE OF FIXED ASSETS	6,052	500	0	500		
500-4808	INSURANCE REIMBURSEMENT	27,425	0	0	0		
500-4809	EXPENDITURE REIMBURSEMENT	54,423	0	12,235	0		
500-4830	OTHER MISC REVENUE	4,197	3,000	2,750	3,000		
TOTAL MISCELLANEOUS		92,097	3,500	37,724	3,500	0	0
OP TRANSFERS & OTHER REVENUES							
500-4923	TRNSF FR ELEC DISTR UPGR FD	612,646	450,000	450,000	400,000		
TOTAL OP TRANSFERS & OTHER REVENUES		612,646	450,000	450,000	400,000	0	0
TOTAL REVENUES		11,119,065	12,045,430	11,458,945	12,069,155	0	0

**500 - ELECTRIC UTILITY
PUBLIC UTILITY
BILLING**

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
500-5740-102	SALARIES - ADMINISTRATIVE	67,628	72,759	70,988	72,805		
500-5740-104	SALARIES - SUPERVISORY	73,185	77,092	75,719	77,918		
500-5740-105	SALARIES - PROFESSIONAL	11,391	12,539	12,344	12,333		
500-5740-106	WAGES - CLERICAL	120,877	147,841	134,379	151,206		
500-5740-108	WAGES - LABOR	69,219	74,495	74,361	74,496		
500-5740-112	OVERTIME	4,343	2,575	7,400	2,500		
500-5740-116	LONGEVITY	16,499	15,142	15,275	15,943		
500-5740-120	FICA/MEDICARE	27,779	31,298	30,551	31,316		
500-5740-122	RETIREMENT	49,248	52,120	26,718	52,153		
500-5740-130	EMPLOYEE HEALTH INSURANCE	59,245	68,008	58,441	68,446		
500-5740-132	WORKER'S COMP	1,589	2,176	1,533	2,276		
500-5740-150	CAR ALLOWANCE	0	2,160	0	2,160		
500-5740-155	PAYROLL CONTINGENCY	0	0	0	14,383		
TOTAL PERSONNEL SERVICES		501,003	558,205	507,709	577,935	0	0

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

CONTRACTS & SERVICES

500-5740-204	LEGAL	78	104	50	104		
500-5740-212	FINANCIAL & ACCOUNTING	25,927	22,477	15,975	15,000		
500-5740-214	RENTS & LEASES	2,605	2,400	2,354	4,000		
500-5740-216	MAINTENANCE & REPAIRS	2,444	2,600	2,221	2,600		
500-5740-218	COMPUTER EQUIP & SOFTWARE	32,938	64,020	24,800	45,000		
500-5740-222	SAFETY & REGULATORY	7	2,500	0	0		
500-5740-224	CHEMICAL & MEDICAL	0	200	50	200		
500-5740-226	RADIO & COMMUNICATIONS	3,574	3,800	3,600	3,800		
500-5740-230	UNIFORMS & APPAREL	452	600	450	600		
500-5740-240	POSTAGE & SHIPPING	33,737	35,000	33,949	25,000		
500-5740-241	BANK SERVICE CHARGES	96	500	100	500		
500-5740-299	OTHER CONTRACTS & SERVICES	6,978	12,300	11,352	18,000		
TOTAL CONTRACTS & SERVICES		108,836	146,501	94,901	114,804	0	0

MATERIALS & SUPPLIES

500-5740-302	OFFICE	8,241	10,566	9,693	10,566
500-5740-304	COMPUTER EQUIP & SOFTWARE	819	1,000	2,200	3,000
500-5740-320	FOOD & BEVERAGE	17	150	75	150
500-5740-326	RADIO & COMMUNICATION	16,853	0	0	0
500-5740-330	UNIFORMS & APPAREL	456	800	500	800
500-5740-332	MINOR TOOLS & EQUIPMENT	0	200	100	200
500-5740-334	OFFICE FURNITURE	483	800	600	800
500-5740-335	GAS	3,967	4,050	3,998	4,050
500-5740-337	TIRES - TUBES - BATTERIES	0	800	400	800
500-5740-399	OTHER SUPPLIES	87	300	100	300

TOTAL MATERIALS & SUPPLIES		30,923	18,666	17,666	20,666	0	0
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MAINTENANCE & REPAIRS

500-5740-402	OFFICE EQUIPMENT	0	300	150	300
500-5740-406	MOTOR VEHICLES	758	1,000	500	1,000
500-5740-410	BUILDINGS & STRUCTURES	0	1,000	600	1,000
500-5740-412	MACHINERY & EQUIPMENT	96	600	500	600
500-5740-426	RADIO & COMMUNICATIONS	0	350	200	350
500-5740-499	OTHER MAINTENANCE & REPAIRS	0	200	50	200

TOTAL MAINTENANCE & REPAIRS		854	3,450	2,000	3,450	0	0
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STAFF DEV & TRAINING

500-5740-502	DUES & SUBSCRIPTIONS	0	800	0	0
500-5740-508	MTGS-SEMINARS-CONFERENCES	0	3,000	1,200	3,000
500-5740-510	TRANSPORTATION & LODGING	21	400	50	400

TOTAL STAFF DEV & TRAINING		21	4,200	1,250	3,400	0	0
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MISCELLANEOUS

500-5740-740	CREDIT CARD FEES	70,589	65,000	74,500	75,000
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TOTAL MISCELLANEOUS		70,589	65,000	74,500	75,000	0	0
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CAPITAL OUTLAY

500-5740-904	COMPUTER EQUIP & SOFTWARE	0	4,050	4,000	33,000
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TOTAL CAPITAL OUTLAY		0	4,050	4,000	33,000	0	0
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TOTAL BILLING		712,226	800,072	702,026	828,255	0	0
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**500 - ELECTRIC UTILITY
PUBLIC UTILITY
DISTRIBUTION**

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
500-5745-104	SALARIES - SUPERVISORY	162,358	163,543	157,277	163,549		
500-5745-105	SALARIES - PROFESSIONAL	0	9,272	0	9,227		
500-5745-106	WAGES - CLERICAL	24,320	34,916	32,127	34,923		
500-5745-108	WAGES - LABOR	330,869	419,610	318,541	419,639		
500-5745-112	OVERTIME	10,644	16,480	28,779	16,000		
500-5745-116	LONGEVITY	10,008	13,027	13,027	14,083		
500-5745-120	FICA/MEDICARE	41,496	50,250	42,352	50,293		
500-5745-122	RETIREMENT	72,081	83,683	78,224	83,755		
500-5745-130	EMPLOYEE HEALTH INSURANCE	65,134	81,154	70,883	81,261		
500-5745-132	WORKER'S COMP	7,815	10,873	7,659	12,292		
500-5745-155	PAYROLL CONTINGENCY	0	0	0	25,744		
TOTAL PERSONNEL SERVICES		724,725	882,808	748,869	910,766	0	0

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

CONTRACTS & SERVICES

500-5745-207	PRINTING, MKTG & PUBLIC RE	0	400	0	400		
500-5745-214	RENTS & LEASES	1,653	15,866	1,800	40,999		
500-5745-216	MAINTENANCE & REPAIRS	0	300	0	300		
500-5745-222	SAFETY & REGULATORY	1,597	3,000	420	3,000		
500-5745-226	RADIO & COMMUNICATIONS	6,772	4,860	4,350	4,860		
500-5745-240	POSTAGE & SHIPPING	25	300	25	300		
500-5745-244	UTILITIES	1,723	3,000	1,850	3,000		
500-5745-299	OTHER CONTRACTS & SERVICES	109,800	162,000	162,000	165,000		
TOTAL CONTRACTS & SERVICES		121,570	189,726	170,445	217,859	0	0

MATERIALS & SUPPLIES

500-5745-302	OFFICE	757	300	285	300		
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500-5745-304	COMPUTER EQUIP & SOFTWARE	1,187	300	55	300		
500-5745-306	MOTOR VEHICLES	897	0	60	0		
500-5745-322	SAFETY & REGULATORY	1,080	4,000	1,100	4,000		
500-5745-324	CHEMICAL & MEDICAL	1,722	5,600	1,800	5,600		
500-5745-326	RADIO & COMMUNICATIONS	40,485	200	100	200		
500-5745-328	JANITORIAL	379	750	350	750		
500-5745-330	UNIFORMS & APPAREL	6,192	7,710	6,500	7,710		
500-5745-332	MINOR TOOLS & EQUIPMENT	3,547	5,000	1,300	5,000		
500-5745-334	OFFICE FURNITURE	0	250	200	250		
500-5745-335	GAS	3,970	5,504	4,500	5,504		
500-5745-336	DIESEL	6,784	8,000	7,000	8,000		
500-5745-337	TIRES - TUBES - BATTERIES	2,767	3,500	2,500	3,500		
500-5745-380	BULK MATERIALS	0	1,000	0	1,000		
500-5745-399	OTHER SUPPLIES	3,139	5,500	3,200	5,500		
TOTAL MATERIALS & SUPPLIES		72,906	47,614	28,950	47,614	0	0
MAINTENANCE & REPAIRS							
500-5745-406	MOTOR VEHICLES	2,516	2,500	1,200	2,500		
500-5745-410	BUILDINGS & STRUCTURES	26	250	420	250		
500-5745-412	MACHINERY & EQUIPMENT	23,535	15,000	2,500	15,000		
500-5745-426	RADIO & COMMUNICATIONS	0	100	0	100		
500-5745-451	METERS & BOXES	21,326	50,000	18,000	50,000		
500-5745-453	TRANSFORMERS	24,771	20,000	20,000	20,000		
500-5745-455	DISTRIBUTION & SERVICE LINES	72,132	80,000	58,000	80,000		
500-5745-456	STREET LIGHTS	18,322	25,000	20,000	25,000		
TOTAL MAINTENANCE & REPAIRS		162,628	192,850	120,120	192,850	0	0
STAFF DEV & TRAINING							
500-5745-508	MTGS-SEMINARS-CONFERENCES	7,860	8,756	7,900	8,756		
500-5745-510	TRANSPORTATION & LODGING	0	300	0	300		
TOTAL STAFF DEV & TRAINING		7,860	9,056	7,900	9,056	0	0
CAPITAL OUTLAY							
500-5745-906	MOTOR VEHICLES	0	0	0	0		
500-5745-910	BUILDINGS & STRUCTURES	0	0	0	150,000		
500-5745-911	CONSTR/PROJECT IMPROVEMENT	0	456,000	450,000	300,000		
500-5745-912	MACHINERY & EQUIPMENT	0	0	0	0		
500-5745-927	TRANSFORMERS	27,767	25,000	7,100	25,000		
TOTAL CAPITAL OUTLAY		27,767	481,000	457,100	475,000	0	0
TOTAL DISTRIBUTION		1,117,456	1,803,054	1,533,384	1,853,145	0	0

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

EXPENDITURES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
CONTRACTS & SERVICES						
500-5799-206 INSURANCE	20,396	21,400	21,648	22,100		
500-5799-222 SAFETY & REGULATORY		0	0	0		
500-5799-298 WHOLESALE POWER PURCH	6,224,997	7,265,350	7,468,365	7,264,300		
500-5799-299 OTHER CONTRACTS & SERVICES	0	0		0		
TOTAL CONTRACT & SERVICES	6,245,393	7,286,750	7,490,013	7,286,400	0	0
OPERATING TRANSFERS						
500-5799-800 TRANSF TO GENERAL FUND	2,232,669	2,048,028	2,048,028	2,009,111		
500-5799-849 TRNSF OUT-OVERHEAD COSTS	13,714	14,146	14,146	15,337		
TOTAL OPERATING TRANSFERS	2,246,383	2,062,174	2,062,174	2,024,448	0	0
DEBT SERVICE						
500-5799-879 SIB LOAN	20,399	71,149	71,149	71,149		
TOTAL DEBT SERVICE	20,399	71,149	71,149	71,149	0	0
TOTAL NON-DEPARTMENTAL	8,512,175	9,420,073	9,623,336	9,381,997	0	0

WATER DEPT.

520 - WATER UTILITY FUND

**WATER
SUMMARY**

	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
	ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
REVENUES	3,731,065	3,908,877	4,173,858	5,744,622	0	0
EXPENSES						
DISTRIBUTION	1,705,979	1,534,228	1,839,595	2,931,935	0	0
TREATMENT	921,664	923,075	923,075	989,296	0	0
NON-DEPARTMENTAL	800,676	1,313,237	1,065,137	1,661,719	0	0
TOTAL - WATER	3,428,319	3,770,540	3,827,807	5,582,950	0	0
TOTAL - WATER	302,746	138,337	346,051	161,672	0	0

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

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
520-5750-102	SALARIES - ADMINISTRATIVE	3,428	40,825	37,048	40,270		
520-5750-104	SALARIES - SUPERVISORY	40,080	75,327	41,517	75,244		
520-5750-105	SALARIES - PROFESSIONAL	4,219	12,679	4,202	12,564		
520-5750-106	WAGES - CLERICAL	7,964	8,796	7,843	8,540		
520-5750-108	WAGES - LABOR	147,020	122,677	147,057	123,135		
520-5750-112	OVERTIME	4,366	5,305	14,934	5,150		
520-5750-116	LONGEVITY	7,127	7,842	7,842	8,705		
520-5750-120	FICA/MEDICARE	18,000	21,162	19,315	20,992		
520-5750-122	RETIREMENT	33,054	35,242	36,852	34,960		
520-5750-130	EMPLOYEE HEALTH INSURANCE	45,746	50,174	48,931	50,549		
520-5750-132	WORKER'S COMP	3,131	4,096	2,885	3,629		
520-5750-150	CAR ALLOWANCE	0		0	0		
520-5750-155	PAYROLL CONTINGENCY	0	0	0	10,706		
TOTAL PERSONNEL SERVICES		314,135	384,125	368,426	394,444	0	0

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

CONTRACTS & SERVICES

520-5750-207	PRINTING, MKTG & PUBLIC RE	0	500	0	500		
520-5750-212	FINANCIAL & ACCOUNTING	3,977	3,300	3,300	3,300		
520-5750-214	RENTS & LEASES	496	4,836	500	7,948		
520-5750-222	SAFETY & REGULATORY	0	5,500	0	5,500		
520-5750-224	CHEMICAL & MEDICAL	0	300	0	300		
520-5750-226	RADIO & COMMUNICATIONS	1,978	2,200	2,100	2,200		
520-5750-240	POSTAGE & SHIPPING	57	100	100	100		
520-5750-290	GBRA - LULING PIPELINE O&M	211,840	144,391	212,534	230,305		
520-5750-292	GBRA - LUL CAP RECOVERY CHG	63,503	63,875	63,968	60,820		
520-5750-296	GBRA - LUL WTR PLANT O&M	752,989	568,061	813,244	747,130		
520-5750-297	GBRA - CARRIZO PROJECT '20	222,238	216,750	251,928	128,738		
520-5750-299	OTHER CONTRACTS & SERVICES	4,186	0	0	0		
TOTAL CONTRACTS & SERVICES		1,261,264	1,009,813	1,347,674	1,186,841	0	0

MATERIALS & SUPPLIES

520-5750-302	OFFICE	763	1,000	450	1,000
520-5750-310	BUILDING & STRUCTURES	0	0	600	600
520-5750-312	MACHINERY & EQUIPMENT	104	1,500	1,660	2,000
520-5750-322	SAFETY & REGULATORY	533	1,800	1,050	2,700
520-5750-324	CHEMICAL & MEDICAL	596	300	100	300
520-5750-328	JANITORIAL	184	700	2,500	700
520-5750-330	UNIFORMS & APPAREL	3,520	4,000	3,685	4,000
520-5750-332	MINOR TOOLS & EQUIPMENT	1,931	2,900	2,650	2,900
520-5750-335	GAS	11,700	13,000	13,500	14,500
520-5750-336	DIESEL	4,970	5,350	3,250	5,350
520-5750-337	TIRES - TUBES - BATTERIES	146	1,200	200	1,200
520-5750-380	BULK MATERIALS	4,770	6,000	7,000	6,800

TOTAL MATERIALS & SUPPLIES

29,217	37,750	36,645	42,050	0	0
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MAINTENANCE & REPAIRS

520-5750-406	MOTOR VEHICLES	1,779	2,000	2,150	2,500
520-5750-410	BUILDINGS & STRUCTURES	189	1,000	450	1,000
520-5750-412	MACHINERY & EQUIPMENT	4,097	3,500	2,575	3,500
520-5750-426	RADIO & COMMUNICATIONS	0	500	0	500
520-5750-480	SERVICE LINES	16,507	13,000	7,500	13,000
520-5750-482	MAINS	10,520	12,000	12,000	14,000
520-5750-484	WATER METERS & BOXES	58,931	60,000	52,550	70,000
520-5750-490	HYDRANTS & VALVES	7,040	5,000	5,200	7,000

TOTAL MAINTENANCE & REPAIRS

99,063	97,000	82,425	111,500	0	0
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STAFF DEV & TRAINING

520-5750-502	DUES & SUBSCRIPTIONS	0	530	525	600
520-5750-506	CERTIFICATION & LICENSING	847	1,110	1,100	1,100
520-5750-508	MTGS-SEMINARS-CONFERENCES	1,453	2,400	1,600	2,400

TOTAL STAFF DEV & TRAINING

2,300	4,040	3,225	4,100	0	0
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CAPITAL OUTLAY

520-5750-904	COMPUTER EQUIP & SOFTWARE	0	1,500	1,200	0
520-5750-912	MACHINERY & EQUIPMENT	0	0	0	750,000
520-5750-960	WATER MAINS & LINES	0	0	0	443,000

TOTAL CAPITAL OUTLAY

0	1,500	1,200	1,193,000	0	0
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TOTAL WATER DISTRIBUTION

1,705,979	1,534,228	1,839,595	2,931,935	0	0
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**520 - WATER UTILITY
PUBLIC UTILITY
WATER TREATMENT**

EXPENDITURES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
CONTRACTS & SERVICES						
520-5755-200 GBRA - TREATMENT PLANT O&M	921,664	923,075	923,075	989,296		
TOTAL CONTRACT & SERVICES	921,664	923,075	923,075	989,296	0	0
TOTAL WATER TREATMENT	921,664	923,075	923,075	989,296	0	0

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

EXPENDITURES		2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
CONTRACTS & SERVICES							
520-5799-206	INSURANCE	17,846	17,900	18,747	20,747		
520-5799-298	04 GBRA CONTR REV BONDS	447,936	402,298	448,032	407,158		
TOTAL CONTRACTS & SERVICES		465,782	420,198	466,779	427,905	0	0
OPERATING TRANSFERS							
520-5799-800	TRANSF TO GENERAL FUND	0	185,654	185,654	300,896		
520-5799-849	TRNSF OUT-OVERHEAD COSTS	0	5,248	5,248	5,837		
TOTAL OPERATING TRANSFERS		0	190,902	190,902	306,733	0	0
DEBT SERVICE							
520-5799-857	2016 GO REFUNDING	61,714	111,642	45,122	200,159		
520-5799-871	06A TAX & REV CO'S	1,448	20,408	20,408	0		
520-5799-877	15 TAX & REV CO'S	248,029	487,414	259,253	644,249		
520-5799-879	SIB LOAN	23,703	82,673	82,673	82,673		
TOTAL DEBT SERVICE		334,894	702,137	407,456	927,081	0	0
TOTAL NON-DEPARTMENTAL		800,676	1,313,237	1,065,137	1,661,719	0	0

WASTEWATER DEPT.

540 - WASTEWATER UTILITY FUND

WASTEWATER

SUMMARY

	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
	ACTUAL	BUDGET	ESTIMATE	PROPOSED	REVISED	ADOPTED
				BUDGET	BUDGET	BUDGET
REVENUES	2,306,703	2,475,035	2,562,167	3,034,591	0	0
EXPENSES						
COLLECTION	320,148	426,925	348,971	450,563	0	0
TREATMENT	796,330	889,600	889,600	1,393,158	0	0
NON-DEPARTMENTAL	833,885	1,137,511	1,137,712	1,141,399	0	0
TOTAL - WASTEWATER	1,950,363	2,454,036	2,376,283	2,985,120	0	0
TOTAL - WASTEWATER	356,340	20,999	185,884	49,471	0	0

540 - WASTEWATER UTILITY

**WASTEWATER
REVENUES**

REVENUES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
SERVICES & FEES							
540-4502	SALES	2,274,822	2,245,850	2,350,727	2,517,791		
540-4507	TAP FEES	9,950	9,500	9,550	12,500		
TOTAL SERVICES & FEES		2,284,772	2,255,350	2,360,277	2,530,291	0	0
INTEREST							
540-4710	INTEREST EARNINGS	21,128	18,900	1,605	1,800		
TOTAL INTEREST		21,128	18,900	1,605	1,800	0	0
MISCELLANEOUS							
540-4806	SALE OF FIXED ASSETS	0	500	0	2,500		
540-4830	OTHER MISC REVENUE	803	200,285	200,285	500,000		
TOTAL MISCELLANEOUS		803	200,785	200,285	502,500	0	0
TOTAL REVENUES		2,306,703	2,475,035	2,562,167	3,034,591	0	0

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

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
540-5760-102	SALARIES - ADMINISTRATIVE	22,400	24,433	22,162	24,091		
540-5760-104	SALARIES - SUPERVISORY	34,324	30,887	35,782	30,214		
540-5760-105	SALARIES - PROFESSIONAL	1,687	8,039	1,681	7,978		
540-5760-106	WAGES - CLERICAL	3,187	3,518	3,138	3,416		
540-5760-108	WAGES - LABOR	104,366	122,246	109,658	123,780		
540-5760-112	OVERTIME	2,407	3,090	8,910	3,000		
540-5760-116	LONGEVITY	4,647	5,153	5,153	5,793		
540-5760-120	FICA/MEDICARE	1,322	15,302	14,191	15,192		
540-5760-122	RETIREMENT	23,189	25,483	26,547	25,301		
540-5760-130	EMPLOYEE HEALTH INSURANCE	34,851	39,154	38,249	39,483		
540-5760-132	WORKER'S COMP	3,123	3,790	2,670	3,844		
540-5760-150	CAR ALLOWANCE	0	0	0	0		
540-5760-155	PAYROLL CONTINGENCY	0	0	0	7,159		
TOTAL PERSONNEL SERVICES		235,503	281,095	268,141	289,251	0	0

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

CONTRACTS & SERVICES							
540-5760-212	FINANCIAL & ACCOUNTING	3,977	3,300	3,300	3,300		
540-5760-214	RENTS & LEASES	0	17,255	450	32,637		
540-5760-224	CHEMICAL & MEDICAL	59	255	100	255		
540-5760-226	RADIO & COMMUNICATIONS	902	1,000	400	1,000		
540-5760-244	UTILITIES	15,692	13,000	12,450	13,000		
TOTAL CONTRACTS & SERVICES		20,630	34,810	16,700	50,192	0	0

MATERIALS & SUPPLIES							
540-5760-302	OFFICE	509	500	225	500		
540-5760-310	BUILDINGS & STRUCTURES	82	500	400	500		
540-5760-322	SAFETY & REGULATORY	0	1,000	0	1,000		
540-5760-324	CHEMICAL & MEDICAL	25	120	0	120		
540-5760-328	JANITORIAL	719	700	920	1,000		

540-5760-330	UNIFORMS & APPAREL	3,402	3,200	3,560	3,200		
540-5760-332	MINOR TOOLS & EQUIPMENT	732	1,500	1,250	1,500		
540-5760-335	GAS	1,536	2,400	1,550	2,400		
540-5760-336	DIESEL	42	250	25	250		
540-5760-337	TIRES - TUBES - BATTERIES	1,751	2,200	300	2,200		
540-5760-380	BULK MATERIALS	11,990	15,000	12,000	15,000		
TOTAL MATERIALS & SUPPLIES		20,788	27,370	20,230	27,670	0	0
MAINTENANCE & REPAIRS							
540-5760-406	MOTOR VEHICLES	3,732	4,000	1,250	4,000		
540-5760-412	MACHINERY & EQUIPMENT	10,114	11,000	3,050	11,000		
540-5760-480	SERVICE LINES	3,225	7,000	3,500	7,000		
540-5760-482	MAINS	697	6,000	2,500	6,000		
540-5760-484	LIFT STATIONS & METERS	23,312	47,500	30,500	47,500		
540-5760-486	MANHOLES	0	3,000	500	3,000		
TOTAL MAINTENANCE & REPAIRS		41,080	78,500	41,300	78,500	0	0
STAFF DEV & TRAINING							
540-5760-502	DUES & SUBSCRIPTIONS	0	350	300	350		
540-5760-506	CERTIFICATION & LICENSING	1,394	2,000	1,500	2,000		
540-5760-508	MTGS-SEMINARS-CONFERENCES	753	2,200	800	2,000		
TOTAL STAFF DEV & TRAINING		2,147	4,550	2,600	4,350	0	0
CAPITAL OUTLAY							
540-5760-904	COMPUTER EQUIP & SOFTWARE	0	600	0	600		
540-5760-906	MOTOR VEHICLES	0	0	0	0		
TOTAL CAPITAL OUTLAY		0	600	0	600	0	0
TOTAL WASTEWATER COLLECTION		320,148	426,925	348,971	450,563	0	0

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

EXPENDITURES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
CONTRACTS & SERVICES						
540-5765-200 GBRA - TREATMENT PLANT O&M	796,330	889,600	889,600	1,393,158		
TOTAL CONTRACTS & SERVICES	796,330	889,600	889,600	1,393,158	0	0
TOTAL WASTEWATER TREATMENT	796,330	889,600	889,600	1,393,158	0	0

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

EXPENDITURES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
CONTRACTS & SERVICES						
540-5799-206 INSURANCE	4,498	4,500	4,701	4,800		
TOTAL CONTRACTS & SERVICES	4,498	4,500	4,701	4,800	0	0
OPERATING TRANSFERS						
540-5799-800 TRNSF TO GENERAL FUND	453,844	473,673	473,673	379,757		
540-5799-802 TRANSF TO I&S DEBT SVC FUND	186,653	186,945	186,945	160,000		
540-5799-822 TRANSF TO WATER FUND	133,787	333,787	333,787	430,787		
540-5799-849 TRNSF OUT-OVERHEAD COSTS	2,032	2,095	2,095	2,352		
TOTAL OPERATING TRANSFERS	776,316	996,500	996,500	972,896	0	0
DEBT SERVICE						
540-5799-857 2016 GO REFUNDING	9,478	17,148	17,148	30,744		
540-5799-877 15 TAX & REV CO'S	21,488	42,256	42,256	55,852		
540-5799-879 SIB LOAN	22,105	77,107	77,107	77,107		
TOTAL DEBT SERVICE	53,071	136,511	136,511	163,703	0	0
TOTAL NON-DEPARTMENTAL	833,885	1,137,511	1,137,712	1,141,399	0	0

SOLID WASTE DEPT.

560 - SOLID WASTE FUND

SOLID WASTE

SUMMARY

	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
	ACTUAL	BUDGET	ESTIMATE	PROPOSED	REVISED	ADOPTED
				BUDGET	BUDGET	BUDGET
REVENUES	1,994,379	1,868,300	2,012,687	2,063,450	0	0
EXPENSES						
HAND COLLECTION	864,077	959,156	908,814	955,869	0	0
BIN COLLECTION	626,686	531,620	391,816	464,865	0	0
RECYCLING	33,461	52,882	61,903	84,192	0	0
LAND-FILL	0	20,700	22,740	700	0	0
NON-DEPARTMENTAL	267,032	238,151	238,249	321,512	0	0
TOTAL - SOLID WASTE	1,791,256	1,802,509	1,623,522	1,827,138	0	0
TOTAL - SOLID WASTE	203,123	65,791	389,165	236,312	0	0

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

REVENUES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED	REVISED	ADOPTED
					BUDGET	BUDGET	BUDGET
SERVICES & FEES							
560-4506	SERVICES & CHARGES	65,736	55,755	49,555	50,750		
560-4509	RECYCLE COLLECTIONS	48,070	45,425	52,957	55,400		
560-4515	BIN COLLECTIONS	1,871,426	1,751,100	1,904,533	1,950,500		
TOTAL SERVICES & FEES		1,985,232	1,852,280	2,007,045	2,056,650	0	0
INTEREST							
560-4710	INTEREST EARNINGS	6,346	6,020	1,115	1,800		
TOTAL INTEREST		6,346	6,020	1,115	1,800	0	0
MISCELLANEOUS							
560-4806	SALE OF FIXED ASSETS	0	500	0	1,500		
560-4831	RECYCLABLES INCOME	2,801	9,500	4,527	3,500		
TOTAL MISCELLANEOUS		2,801	10,000	4,527	5,000	0	0
TOTAL REVENUES		1,994,379	1,868,300	2,012,687	2,063,450	0	0

199,400

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

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
560-5770-102	SALARIES - ADMINISTRATIVE	13,263	14,468	13,121	14,263		
560-5770-104	SALARIES - SUPERVISORY	12,956	12,897	12,351	12,553		
560-5770-105	SALARIES - PROFESSIONAL	844	2,165	840	2,144		
560-5770-106	WAGES - CLERICAL	1,593	1,759	1,568	1,708		
560-5770-108	WAGES - LABOR	48,516	57,688	53,718	58,781		
560-5770-116	LONGEVITY	1,819	2,168	2,168	2,467		
560-5770-120	FICA/MEDICARE	6,122	7,068	6,459	7,044		
560-5770-122	RETIREMENT	10,677	11,771	12,052	11,730		
560-5770-130	EMPLOYEE HEALTH INSURANCE	17,873	19,123	18,659	19,294		
560-5770-132	WORKER'S COMP	3,007	3,825	2,694	3,362		
560-5770-150	CAR ALLOWANCE	0		0	0		
560-5770-155	PAYROLL CONTINGENCY	0	0	0	3,814		
TOTAL PERSONNEL SERVICES		116,670	132,932	123,630	137,160	0	0

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

CONTRACTS & SERVICES							
560-5770-202	ADMINISTRATION & OPERATION	732,954	806,165	772,984	800,000		
560-5770-207	PRINTING, MKTG & PUBLIC RE	0	200	0	0		
560-5770-212	FINANCIAL & ACCOUNTING	2,133	1,774	1,595	1,774		
560-5770-224	CHEMICAL & MEDICAL	0	500	0	500		
560-5770-230	UNIFORMS & APPAREL	1,400	1,400	1,350	1,500		
TOTAL CONTRACTS & SERVICES		736,487	810,039	775,929	803,774	0	0

MATERIALS & SUPPLIES							
560-5770-306	MOTOR VEHICLES	0	1,200	0	1,200		
560-5770-322	SAFETY & REGULATORY	664	550	700	550		
560-5770-324	CHEMICAL & MEDICAL	0	100	0	100		
560-5770-332	MINOR TOOLS & EQUIPMENT	0	200	375	500		
560-5770-335	GAS	142	250	1,650	1,700		
560-5770-336	DIESEL	4,306	6,700	2,300	4,000		
560-5770-337	TIRES - TUBES - BATTERIES	576	2,285	500	2,285		
560-5770-399	OTHER SUPPLIES	162	100	50	100		
TOTAL MATERIALS & SUPPLIES		5,850	11,385	5,575	10,435	0	0

MAINTENANCE & REPAIRS

560-5770-406	MOTOR VEHICLES	2,128	0	680	0
560-5770-412	MACHINERY & EQUIPMENT	2,942	4,500	3,000	4,500

TOTAL MAINTENANCE & REPAIRS

5,070	4,500	3,680	4,500	0	0
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CAPITAL OUTLAY

560-5770-904	COMPUTER EQUIP & SOFTWARE	0	300	0	0
560-5770-912	MACHINERY & EQUIPMENT	0	0	0	0

TOTAL CAPITAL OUTLAY

0	300	0	0	0	0
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TOTAL HAND COLLECTIONS

864,077	959,156	908,814	955,869	0	0
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**560 - SOLID WASTE UTILITY
PUBLIC UTILITY
BIN COLLECTIONS**

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED	REVISED	ADOPTED
					BUDGET	BUDGET	BUDGET
PERSONNEL SERVICES							
560-5772-102	SALARIES - ADMINISTRATIVE	8,254	9,075	8,158	8,870		
560-5772-104	SALARIES, - SUPERVISORY	17,691	19,227	17,041	18,888		
560-5772-108	WAGES - LABOR	45,920	48,014	44,563	0		
560-5772-112	OVERTIME	441	412	1,525	400		
560-5772-116	LONGEVITY	1,570	1,779	1,779	971		
560-5772-120	FICA/MEDICARE	5,819	6,079	5,739	2,256		
560-5772-122	RETIREMENT	9,960	10,124	10,491	3,757		
560-5772-130	EMPLOYEE HEALTH INSURANCE	10,340	11,132	10,764	3,214		
560-5772-132	WORKER'S COMP	1,310	1,310	823	872		
560-5772-150	CAR ALLOWANCE	0		0	0		
560-5772-155	PAYROLL CONTINGENCY	0	0	0	1,169		
TOTAL PERSONNEL SERVICES		101,305	107,152	100,883	40,397	0	0
CONTRACTS & SERVICES							
560-5772-202	ADMINISTRATION & OPERATION	506,833	404,373	272,498	404,373		
560-5772-214	RENTS & LEASES	6,708	7,245	5,635	7,245		
560-5772-222	SAFETY & REGULATORY	8,400	8,400	8,400	8,400		
560-5772-299	OTHER CONTRACTS & SERVICES	3,440	4,450	4,400	4,450		
TOTAL CONTRACTS & SERVICES		525,381	424,468	290,933	424,468	0	0
MAINTENANCE & REPAIRS							
560-5772-499	OTHER MAINTENANCE & REPAIR	0			0	0	0
TOTAL MAINTENANCE & REPAIRS		0	0	0	0	0	0
TOTAL BIN COLLECTIONS		626,686	531,620	391,816	464,865	0	0

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

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES							
560-5774-108	WAGES - LABOR	1,821	28,541	24,147	28,538		
560-5774-116	LONGEVITY	355	480	480	600		
560-5774-120	FICA/MEDICARE	193	2,219	1,947	2,229		
560-5774-122	RETIREMENT	465	3,698	3,022	3,712		
560-5774-130	EMPLOYEE HEALTH INSURANCE	912	7,784	5,139	7,875		
560-5774-132	WORKER'S COMP	505	1,424	1,003	1,268		
560-5774-155	PAYROLL CONTINGENCY	0	0	0	1,220		
TOTAL PERSONNEL SERVICES		4,251	44,146	35,738	45,442	0	0

Recycling	Full-time	Part-time	Active	Vacant	Budgeted
Recycling Technician	X		1		X

CONTRACTS & SERVICES

560-5774-210	BUILDINGS & STRUCTURES	0	1,000	75	1,000		
560-5774-214	RENTS & LEASES	0	4,086	0	6,400		
560-5774-230	UNIFORMS & APPAREL	0	750	625	850		
560-5774-299	OTHER CONTRACTS & SERVICES	25,458	2,900	25,000	29,000		
TOTAL CONTRACTS & SERVICES		25,458	8,736	25,700	37,250	0	0

MATERIALS & SUPPLIES

560-5774-335	GAS	0	0	0	500	0	0
560-5774-399	OTHER SUPPLIES	3,106	0	465	1,000	0	0
TOTAL MATERIALS & SUPPLIES		3,106	0	465	1,500	0	0

MAINTENANCE & REPAIRS

560-5774-412	MACHINERY & EQUIPMENT	646	0	0	0	0	0
TOTAL MAINTENANCE & REPAIRS		646	0	0	0	0	0

TOTAL RECYCLING

33,461	52,882	61,903	84,192	0	0
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**560 - SOLID WASTE UTILITY
PUBLIC UTILITY
LANDFILL**

EXPENDITURES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
CONTRACTS & SERVICES						
560-5776-299 OTHER CONTRACTS & SERVICES	0	20,000	22,740	0		
TOTAL CONTRACTS & SERVICES	0	20,000	22,740	0	0	0
MATERIALS & SUPPLIES						
560-5776-399 OTHER SUPPLIES	0	700	0	700		
TOTAL MATERIALS & SUPPLIES	0	700	0	700	0	0
TOTAL LANDFILL	0	20,700	22,740	700	0	0

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

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED	REVISED	ADOPTED
					BUDGET	BUDGET	BUDGET
CONTRACTS & SERVICES							
560-5799-203	ARCHITECTUAL & ENGINEERING	0	0	0	0		
560-5799-206	INSURANCE	1,729	1,750	1,848	1,970		
TOTAL CONTRACTS & SERVICES		1,729	1,750	1,848	1,970	0	0
OPERATING TRANSFERS							
560-5799-800	TRNSF TO GENERAL FUND	264,287	235,365	235,365	318,374		
560-5799-849	TRNSF OUT-OVERHEAD COSTS	1,016	1,036	1,036	1,168		
TOTAL OPERATING TRANSFERS		265,303	236,401	236,401	319,542	0	0
TOTAL NON-DEPARTMENTAL		267,032	238,151	238,249	321,512	0	0

EMS

570 - EMS FUND

EMS

SUMMARY

	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
	ACTUAL	BUDGET	ESTIMATE	PROPOSED	REVISED	ADOPTED
				BUDGET	BUDGET	BUDGET
REVENUES	1,398,613	1,338,482	1,302,236	1,338,482	0	0
EXPENSES	1,302,702	1,300,671	1,308,963	1,283,279	0	0
TOTAL - EMS	<u>95,911</u>	<u>37,811</u>	<u>-6,727</u>	<u>55,203</u>	<u>0</u>	<u>0</u>

570 - EMS FUND

EMS

REVENUES

REVENUES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED	REVISED	ADOPTED
					BUDGET	BUDGET	BUDGET
INTERGOVERNMENTAL							
570-4333	GRANT REIMBURSEMENT	16,917	4,000	4,000	4,000		
570-4334	US HHS STIMULUS GRANT	19,970	0	0	0		
TOTAL INTERGOVERNMENTAL		36,887	4,000	4,000	4,000	0	0
FINES & FEES							
570-4400	EMS FEES & CHARGES	1,355,213	1,330,982	1,297,186	1,330,982		
TOTAL FINES & FEES		1,355,213	1,330,982	1,297,186	1,330,982	0	0
INTEREST							
570-4710	INTEREST EARNINGS	6,513	3,500	1,050	3,500		
TOTAL INTEREST		6,513	3,500	1,050	3,500	0	0
TOTAL REVENUES		1,398,613	1,338,482	1,302,236	1,338,482	0	0

570 - EMS FUND
EMS
EMS OPERATIONS

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED	REVISED	ADOPTED
					BUDGET	BUDGET	BUDGET
CONTRACTS & SUPPLIES							
570-5319-202	ADMINISTRATION & OPERATION	60,000	60,000	60,000	60,000		
570-5319-214	RENTS & LEASES	4,631	22,023	22,023	4,631		
570-5319-226	RADIO & COMMUNICATIONS	7,092	3,200	5,933	3,200		
570-5319-244	UTILITIES	5,816	5,200	3,607	5,200		
570-5319-299	OTHER CONTRACTS & SERVICES	1,203,348	1,203,348	1,203,348	1,203,348		
TOTAL CONTRACTS & SERVICES		1,280,887	1,293,771	1,294,911	1,276,379	0	0
MATERIALS & SUPPLIES							
570-5319-326	RADIO & COMMUNICATION	20,196	0	0	0	0	0
TOTAL MATERIALS & SUPPLIES		20,196	0	0	0	0	0
MAINTENANCE & REPAIRS							
570-5319-406	MOTOR VEHICLES	38	5,000	13,517	5,000		
570-5319-410	BUILDINGS & STRUCTURES	380	500	535	500		
570-5319-412	MACHINERY & EQUIPMENT	1,201	0	0	0		
TOTAL MAINTENANCE & REPAIRS		1,619	5,500	14,052	5,500	0	0
MISCELLANEOUS							
570-5319-738	GRANT MATCH	0	1,400	0	1,400		
TOTAL STAFF DEV & TRAINING		0	1,400	0	1,400	0	0
CAPITAL OUTLAY							
570-5319-906	MOTOR VEHICLES	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL EMS OPERATIONS		1,302,702	1,300,671	1,308,963	1,283,279	0	0

AIRPORT

**580 - AIRPORT
AIRPORT
SUMMARY**

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
REVENUES	92,338	119,792	120,502	122,039	0	0
EXPENSES	26,779	67,512	55,035	67,839	0	0
TOTAL - AIRPORT	65,559	52,280	65,467	54,200	0	0

**580 - AIRPORT
AIRPORT
REVENUES**

REVENUES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET
INTERGOVERNMENTAL						
580-4333 GRANT REIMBURSEMENT	7,443	30,000	30,000	30,000		
TOTAL INTERGOVERNMENTAL	7,443	30,000	30,000	30,000	0	0
FINES & FEES						
580-4443 T-HANGAR RENTAL	60,551	70,953	70,953	71,000		
580-4445 LAND LEASE INCOME	22,258	17,939	17,939	17,939		
580-4446 AVIATION FUEL CHARGES	0	0	1,200	2,500	0	
TOTAL FINES & FEES	82,809	88,892	90,092	91,439	0	0
INTEREST						
580-4710 INTEREST EARNINGS	2,086	900	410	600		
TOTAL INTEREST	2,086	900	410	600	0	0
TOTAL REVENUES	92,338	119,792	120,502	122,039	0	0

580 - AIRPORT
AIRPORT
AIRPORT OPERATIONS

EXPENDITURES		2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
		ACTUAL	BUDGET	ESTIMATE	PROPOSED	REVISED	ADOPTED
					BUDGET	BUDGET	BUDGET
PERSONNEL SERVICES							
580-5780-102	SALARIES - ADMINISTRATIVE	4,127	4,337	4,079	4,435		
580-5780-104	SALARIES - SUPERVISORY	2,617	2,755	2,467	2,773		
580-5780-116	LONGEVITY	174	212	212	227		
580-5780-120	FICA/MEDICARE	550	579	551	569		
580-5780-122	RETIREMENT	938	964	1,012	947		
580-5780-130	EMPLOYEE HEALTH INSURANCE	748	807	780	804		
580-5780-132	WORKER'S COMP	256	275	387	232		
580-5780-155	PAYROLL CONTINGENCY	0	0	0	269		
TOTAL PERSONNEL SERVICES		9,410	9,929	9,488	10,256	0	0
CONTRACTS & SERVICES							
580-5780-206	INSURANCE	3,518	4,010	3,542	4,010		
580-5780-214	RENTS & LEASES	2,100	2,100	2,100	2,100		
580-5780-222	SAFETY & REGULATORY	0	1,600	0	1,600		
580-5780-244	UTILITIES	3,243	3,500	2,100	3,500		
580-5780-252	LICENS/REGISTR/PERMITS	25	50	0	50		
580-5780-253	FUEL TANK TESTING	0	750	750	750		
580-5780-254	FUEL TANK INSURANCE	1,054	1,250	1,055	1,250		
580-5780-299	OTHER CONTRACTS & SERVICES	81	1,200	550	1,200		
TOTAL CONTRACTS & SERVICES		10,021	14,460	10,097	14,460	0	0
MAINTENANCE & REPAIRS							
580-5780-410	BUILDINGS & STRUCTURES	2,802	900	500	900		
580-2780-412	MACHINERY & EQUIPMENT	1,144	0	0	0		
580-5780-422	SAFETY & REGULATORY	352	851	350	851		
580-5780-424	CHEMICAL & MEDICAL	0	1,200	0	1,200		
580-5780-440	RUNWAYS & TAXIWAYS	2,041	8,172	3,600	8,172		
580-5780-457	FUEL TANK / PUMP REPAIRS	1,009	2,000	1,000	2,000		
TOTAL MAINTENANCE & REPAIRS		7,348	13,123	5,450	13,123	0	0

STAFF DEV & TRAINING

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

0	0	0	0	0	0	0
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CAPITAL OUTLAY

580-5780-911	CONTR/PROJ IMPROVEMENT	0	30,000	30,000	30,000		
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580-5780-912	MACHINERY & EQUIPMENT		0		0		
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TOTAL CAPITAL OUTLAY

0	30,000	30,000	30,000	0	0
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TOTAL AIRPORT OPERATIONS

26,779	67,512	55,035	67,839	0	0
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LOCKHART ECONOMIC DEVELOPMENT CORP.

800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION

LEDC
SUMMARY

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 PROPOSED BUDGET	2021-22 REVISED BUDGET	2021-22 ADOPTED BUDGET	3- YEAR	
							2022-23 BUDGET	2023-24 BUDGET
REVENUES	1,602,639	1,146,626	1,339,279	1,093,140	0	0	1,082,640	1,082,640
EXPENSES	907,218	978,660	825,088	1,092,933	0	0	1,045,427	1,060,866
TOTAL - LEDC	695,421	167,966	514,191	207	0	0	37,213	21,774
LEDC Projects								
Pure Castings				(35,438)				
Chunilol (Schlotsky's)				(29,716)				
Hill Country Foodworks				(1,590)				
Promogo				(200,000)				
				(266,744)				
TOTAL - LEDC **	695,421	167,966	514,191	(266,537)	0	0	37,213	21,774

800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION

LEDC

LEDC REVENUES

REVENUES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22	2021-22	2021-22	3- YEAR	
				PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET	2022-23 BUDGET	2023-24 BUDGET
OTHER TAXES								
800-4150 SALES TAXES	996,470	802,125	1,010,912	1,000,000			1,000,000	1,000,000
TOTAL OTHER TAXES	996,470	802,125	1,010,912	1,000,000	0	0	1,000,000	1,000,000
LEASES & RENTS								
800-4601 LEASE INCOME	73,125	73,140	73,125	73,140			73,140	73,140
TOTAL LEASES & RENTS	73,125	73,140	73,125	73,140	0	0	73,140	73,140
INTEREST								
800-4710 INTEREST EARNINGS	33,044	21,361	5,242	20,000			9,500	9,500
TOTAL INTEREST	33,044	21,361	5,242	20,000	0	0	9,500	9,500
MISCELLANEOUS								
800-4880 SHORT TERM LOAN REVENUES	0	250,000	250,000	0			0	0
800-4881 DEBT PROCEEDS	500,000						0	0
TOTAL MISCELLANEOUS	500,000	250,000	250,000	0	0	0	0	0
TOTAL REVENUES	1,602,639	1,146,626	1,339,279	1,093,140	0	0	1,082,640	1,082,640

800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION

LEDC

LEDC OPERATIONS

EXPENDITURES		2018-19	2019-20	2019-20	2021-22	2021-22	2021-22	3- YEAR	
		ACTUAL	BUDGET	ESTIMATE	PROPOSED BUDGET	REVISED BUDGET	ADOPTED BUDGET	2022-23 BUDGET	2023-24 BUDGET
PERSONNEL SERVICES									
800-5199-102	SALARIES-ADMINISTRATIVE	111,826	118,450	118,185	118,450			122,000	125,600
800-5199-106	WAGES-CLERICAL	39,877	53,560	32,037	53,560			55,200	56,800
800-5199-112	OVERTIME	0	0	0	0			0	0
800-5199-116	LONGEVITY	500	150	150	270			372	516
800-5199-120	FICA/MEDICARE	12,386	13,521	11,975	13,730			17,080	25,620
800-5199-122	RETIREMENT	21,018	22,236	21,319	22,866			26,580	27,360
800-5199-130	EMPLOYEE HEALTH INSURANCE	14,484	16,099	14,365	16,202			16,100	16,980
800-5199-132	WORKER'S COMP	329	439	309	395			440	440
800-5199-150	CAR ALLOWANCE	7,200	7,200	7,200	7,200			7,200	7,200
800-5199-155	PAYROLL CONTINGENCY	0	0	0	6,245			0	0
TOTAL PERSONNEL SERVICES		207,620	231,655	205,540	238,918	0	0	244,972	260,516

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

CONTRACTS & SERVICES									
800-5199-204	LEGAL	6,667	12,000	15,800	15,000			15,000	15,000
800-5199-206	INSURANCE	0	1,200	2,400	1,500			1,500	1,500
800-5199-207	PRINTING, MKTG & PUBLIC RE	7,829	7,500	2,321	10,000			10,000	10,000
800-5199-212	FINANCIAL & ACCOUNTING	4,958	4,000	4,400	3,500			3,605	3,500
800-5199-214	RENTS & LEASES	8,425	24,000	24,600	26,000			26,000	26,000
800-5199-218	COMPUTER EQUIP & SOFTWARE	0	10,000	10,000	10,000			10,000	10,000
800-5199-226	RADIO & COMMUNICATIONS	2,947	4,500	4,912	4,750			4,750	4,750
800-5199-240	POSTAGE & SHIPPING	2	50	20	100			100	100
800-5199-244	UTILITIES	0	0	0	0			0	0
800-5199-299	OTHER CONTRACTS & SERVICES	108,522	42,000	45,000	55,000			55,000	55,000
TOTAL CONTRACTS & SERVICES		139,350	105,250	109,453	125,850	0	0	125,955	125,850

MATERIALS & SUPPLIES									
800-5199-302	OFFICE	3,161	2,000	1,065	2,000			2,000	2,000
800-5199-303	PROMOTIONAL & MKT SUPPLES	758	1,000	500	1,000			1,000	1,000
800-5199-304	COMPUTER EQUIP & SOFTWARE	8,538	1,000	1,000	1,000			1,000	1,000
800-5199-334	OFFICE FURNITURE	7,662	0	0	0			0	0
TOTAL MATERIALS & SUPPLIES		20,119	4,000	2,565	4,000	0	0	4,000	4,000

MAINTENANCE & REPAIRS

800-5199-408	GROUNDS & LANDSCAPING	0	1,200	600	1,200		1,200	1,200
800-5199-410	BUILDINGS & STRUCTURES	0	1,000	500	1,000		1,000	1,000
800-5199-411	PROPERTY TAXES	0	1,000	0	0		0	0

TOTAL MAINTENANCE & REPAIRS

0	3,200	1,100	2,200	0	0			
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STAFF DEV & TRAINING

800-5199-500	TRAVEL & TRAINING	3,697	15,000	2,500	15,000		15,000	15,000
800-5199-502	DUES & SUBSCRIPTIONS	6,670	2,500	2,500	3,500		3,500	3,500

TOTAL STAFF DEV & TRAINING

10,367	17,500	5,000	18,500	0	0	18,500	18,500
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EDC PROJECTS

800-5199-700	PROSPECT HOSTING	378	3,000	2,100	3,000		3,000	3,000
800-5199-702	BUSINESS IMPROVEMENT GRANT	0	50,000	40,000	50,000		50,000	50,000
800-5199-704	ECONOMIC DEVELOPMENT	259,664	350,000	250,000	300,000		250,000	250,000
800-5199-704-02	ECO DEV-FASHION GLASS	0	0	0	0		0	0
800-5199-704-03	ECO DEV-PURE CASTINGS 112 MLK	0	0	0	0		0	0
800-5199-704-04	ECO DEV-PURE CASTINGS 119 MLK	0	0	0	0		0	0
800-5199-704-05	ECO DEV-HILL COUNTRY FW	52,000	1,590	0	0		0	0
800-5199-704-06	ECO DEV-SCHLOTSKY'S	0	0	0	0		0	0
800-5199-704-07	ECO DEV-VISIONARY FIBER TECH	0	0	0	0		0	0
800-5199-730	MISC OTHER EXPENSES	14	1,000	180	10,000		10,000	10,000

TOTAL MISCELLANEOUS

312,056	405,590	292,280	363,000	0	0	313,000	313,000
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OPERATING TRANSFERS

800-5199-800	TRNSF TO GEN FUND	45,564	52,000	52,000	55,000		55,000	55,000
800-5199-802	TRNSF TO I&S DEBT SVC FUND	48,103	0	0	0		0	0

TOTAL OPERATING TRANSFERS

93,667	52,000	52,000	55,000	0	0	55,000	55,000
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DEBT SERVICE

800-5199-877	FLNB NOTE	28,078	28,000	27,750	28,000		28,000	28,000
800-5199-879	SOUTHSIDE BANK (PROMOGO)	82,023	111,465	109,400	111,465		110,000	110,000
800-5199-880	2020 REVENUE BOND PAYMENT	0	0	0	136,000		136,000	136,000

TOTAL DEBT SERVICE

110,101	139,465	137,150	275,465	0	0	274,000	274,000
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CAPITAL OUTLAY

800-5199-903	ENGINEERING DESIGN	13,938	20,000	20,000	10,000		10,000	10,000
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TOTAL CAPITAL OUTLAY

13,938	20,000	20,000	10,000	0	0	10,000	10,000
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TOTAL EXPENDITURES

907,218	978,660	825,088	1,092,933	0	0	1,045,427	1,060,866
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SPECIAL REVENUE FUNDS

**SPECIAL REVENUE FUNDS
FY 2020-2021**

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Radio Comm Tower Replacement	205	9,765	\$ 120	\$ (9,885)	\$ -
Sidewalk Fund	213	52,516	160	(52,676)	-
Miscellaneous Special Revenue	215	230,516	12,000	(242,516)	-
Forfeited Property	218	10,737	70	(10,807)	-
Hotel Motel Occupancy	220	64,015	126,420	(77,450)	112,985
Road Impact Fee	222	642,532	24,000	(666,532)	-
Revolving Loan	225	62,900	500	(63,400)	-
Court Technology	230	8,189	3,200	(11,389)	-
Radio System Maintenance	231	22,132	185,440	(207,572)	-
Court Security	240	11,293	100	(11,393)	-
Road Impact Fee 2	242	250,977	35,000	(285,977)	-
Child Safety	245	30,203	320	(30,523)	-
Court Efficiency	250	15,978	200	(16,178)	-
Juvenile Case Manager	251	38,420	1,200	(39,620)	-
Truancy Court	252	6,958	325	(7,283)	-
Lockhart Industrial Park	261	256,023	2,100	(258,123)	-
Cable Education Fund	262	59,773	1,600	(61,373)	-
Transportation	270	170,333	360,000	(530,333)	-
Drainage	275	80,220	180,000	(260,220)	-
LEOSE Fund	280	10,512	1,000	(11,512)	-
TOTAL SPECIAL REVENUE FUNDS		\$ 2,033,992	\$ 933,755	\$ (2,854,762)	\$ 112,985

**MISCELLANEOUS UTILITY FUNDS
FY 2020-2021**

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Electric Distribution Upgrades/Ext	503	\$ 1,372,847	\$ 244,000	\$ (1,616,847)	\$ -
Electric Mitigation Fund	505	1,707,273	270,700	\$ (1,977,973)	-
Good Neighbor Utility Fund	506	4,760	5,000	\$ (9,760)	-
Electric - 183 Relocation	509	167,998	-	(167,998)	-
Water Impact Fee	525	800,947	75,000	(875,947)	-
Series 2015 Water Proj	526	68,561	42,000	(110,561)	-
Wastewater Impact Fee	545	756,473	45,000	(801,473)	-
Wastewater - 183 Relocation	549	1,899	-	(1,899)	-
TOTAL MISC UTILITY FUNDS		\$ 4,880,758	\$ 681,700	\$ (5,562,458)	\$ -

**CAPITAL FUNDS
FY 2020-2021**

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Maple 2201 - TRL/SW	407	15,000	-	(15,000)	-
Meadows @ Clearfork Sidewalk	409	33,206	120	(33,326)	-
Series 2015 Capital Proj	416	2,595,679	8,000	(2,603,679)	-
TOTAL CAPITAL FUNDS		\$ 2,628,885	\$ 8,120	\$ (2,637,005)	\$ -

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

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Glosserman Trust	700	\$ 540	\$ 2	\$ (542)	\$ -
Unclaimed Property	710	10,375	60	(10,435)	-
Bicycle Helmet	720	1,120	12	(1,132)	-
Brock Cabin	725	12	1	(13)	-
Police Evidence Property	730	18,188	80	(18,268)	-
TOTAL TRUST AND AGENCY FUNDS		\$ 30,235	\$ 155	\$ (30,390)	\$ -

**CITY OF LOCKHART
BUDGET POLICY**

Fiscal Year

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

Submission of Budget

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

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

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

Budget Composition

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

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

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

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

Notice and Hearing

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

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

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

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

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

City Council

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

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

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

Budget Revisions

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

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

https://library.municode.com/tx/lockhart/codes/code_of_ordinances?nodeId=COORLOT
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CITY OF LOCKHART
INVESTMENT POLICY
for Fiscal Year 2020-2021

I. POLICY

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

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

Investments shall be made with the primary objectives of:

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

II. PURPOSE

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

III. SCOPE

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

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

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

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

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

IV. INVESTMENT OBJECTIVES

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

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

Safety

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

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

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

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

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

Liquidity

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

Diversification

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

Public Trust

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

Yield (Optimization of Interest Earnings)

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

V. RESPONSIBILITY AND CONTROL

Legal Limitations, Responsibilities and Authority

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

Delegation of Authority

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

Quality and Capability of Investment Management

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

Training Requirement

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

Internal Controls

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

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

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

Prudence

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

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

Indemnification

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

Ethics and Conflicts of Interest

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

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

VI. SUITABLE AND AUTHORIZED INVESTMENTS

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

Authorized Investments

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

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

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

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

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

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

Investments Not Authorized

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

VII. INVESTMENT PARAMETERS

Maximum Maturities

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

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

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

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

Diversification

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

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

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

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

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

VIII. SELECTION OF BANKS AND DEALERS

Depository

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

- The ability to qualify as a depository for public funds in accordance with state law.
- The ability to provide requested information or financial statements for the periods specified.
- The ability to meet all requirements in the banking RFP.
- Complete response to all required items on the bid form

- Lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
- The credit worthiness and financial stability of the bank.

Authorized Brokers/Dealers

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

Competitive Bids

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

Delivery vs. Payment

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

IX. SAFEKEEPING OF SECURITIES AND COLLATERAL

Safekeeping and Custodian Agreements

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

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

Collateral Policy

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

Collateral Defined

The City shall accept only the following types of collateral:

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

Subject to Audit

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

X. PERFORMANCE

Performance Standards

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

Performance Benchmark

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

XI. INVESTMENT STRATEGY

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

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

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

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

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

XII. REPORTING

Methods

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

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

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

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

Monitoring Market Value

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

XIII. INVESTMENT POLICY ADOPTION

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

CITY OF LOCKHART, TEXAS

The Fund Balance- Stabilization and Excess of Reserves Policies

Background

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

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

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

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

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

Stabilization Funds

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

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

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

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

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

Excess of Reserves

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

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

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

Implementation and review

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL PROJECTS – acquisition or construction of major capital facilities.

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

CAPITAL OUTLAY – expenditures for the acquisition of capital assets.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORGANIZATIONAL UNIT – a responsibility center within the government.

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

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

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

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

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

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

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

REFUNDING BONDS – bonds issued to retire bonds already outstanding.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

VENDOR – the seller of merchandise or services.

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

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

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

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