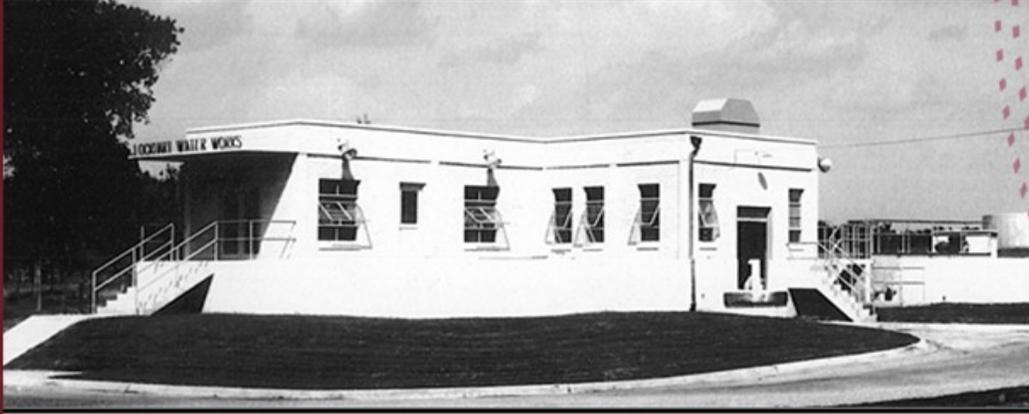


# City of Lockhart

Annual Operating Budget

For Fiscal Year 2021-2022



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# 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 19<sup>th</sup> 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<br>Tax Rate | 2020<br>Tax Rate | 2021<br>No New<br>Revenue Rate | 2021<br>Adopted Tax<br>Rate | New Voter<br>Approval<br>Rate | De Minimus<br>Rate (raise<br>500k above<br>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                | \$ 4,280,161                  | \$ 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 7, 2021, 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: Mayor Lew White, Mayor Pro-Tem Angie Gonzales-Sanchez, District 1 - Juan Mendoza, District 2 - David Bryant, District 3 - Kara McGregor, District 4 - Jeffrey Michelson, At-Large - Brad Westmoreland.**

**AGAINST:**

**On September 7, 2021, 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: Lew White, Mayor Pro-Tem Angie Gonzales-Sanchez, District 1 - Juan Mendoza, District 2 - David Bryant, District 3 - Kara McGregor, District 4 - Jeffrey Michelson, At-Large - Brad Westmoreland**

**AGAINST:**

**PRESENT AND NOT VOTING:**

**ABSENT:**

**ORDINANCE 2021-27**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS LEVYING MAINTENANCE AND OPERATIONS PROPERTY TAXES FOR THE USE AND SUPPORT OF THE CITY OF LOCKHART, TEXAS AND INTEREST AND SINKING PROPERTY TAXES FOR THE DEBT SERVICE OBLIGATIONS OF THE CITY OF LOCKHART FOR FISCAL YEAR 2021-2022, BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, AND APPROPRIATING EACH PART THEREOF FOR THE SPECIFIC PURPOSES, PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEALER; AND ESTABLISHING AN EFFECTIVE DATE.**

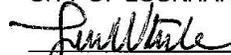
**WHEREAS**, the State Legislature enacted Senate Bill 18, which mandated that municipal ordinances establishing annual tax rates must describe an increase in total maintenance and operations taxes compared to the previous year, and the rise of such taxes on a \$100,000 home compared to the previous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

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

1. There is hereby levied and shall be collected a maintenance and operations (M&O) property tax for the use and support of the municipal government of the City of Lockhart, Texas and there is hereby levied and shall be collected an interest and sinking (I&S) property tax to provide for the debt service obligations of the City of Lockhart for Fiscal Year 2022, beginning October 1, 2021, upon all taxable property, within the corporate limits of the City of Lockhart, Texas, as follows:
  - a. For the maintenance and operations needs of the City of Lockhart the maintenance and operations (M&O) property tax is hereby adopted as 52.97 cents per each 100 dollars of property valuation. The tax rate will raise the more taxes for maintenance and operations than last year's tax rate. The tax rate will effectively be decreased by 4.06 percent and will decrease taxes for maintenance and operations on a \$100,000 home; and,
  - b. For the debt service obligations of the City of Lockhart interest and sinking (I&S) property tax is hereby adopted as 10.57 cents per each 100 dollars of property valuation. The tax rate will raise more taxes for interest and sinking than last year's tax rate. The tax rate will effectively be increased by 26.9 percent and will increase taxes to meet debt obligations for Fiscal Year 2021-22.
2. All taxes levied under the Ordinance for the specific purposes named herein shall be and is hereby approved to be collected and appropriated to the account(s) of the City of Lockhart for the specific purpose indicated in each items a and b above, by the Property Tax Assessor/Collector of the City of Lockhart.
3. Severability: if any provision, section, clause, sentence or phrase of this Ordinance is for any reason held to be unconstitutional, void, invalid, or unenforceable, the validity of the remainder of this ordinance or its application shall not be affected, it being the intent of the City Council in adopting and approving this ordinance that no portion, provision, or regulation contained herein shall be inoperative or fail by any reasons of any unconstitutionality or invalidity of any other portion, provision or regulation.
4. Repeal: That all other ordinances, sections, or parts of ordinances heretofore adopted by the City of Lockhart in conflict with provisions set out above in this ordinance are hereby repealed or amended as indicated.
5. Effective date: This ordinance shall become effective and be in full force immediately upon its passage.

PASSED, APPROVED and ADOPTED this the 7<sup>th</sup> day of September 2021.

CITY OF LOCKHART

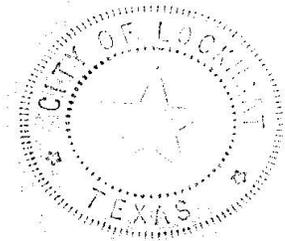
  
\_\_\_\_\_  
Lew White, Mayor

ATTEST:

  
\_\_\_\_\_  
Connie Constanicio, TRMC  
City Secretary

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Monte Akers  
City Attorney



September 30, 2021

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

It is my privilege and responsibility to present the adopted budget for the Fiscal Year October 1, 2021, through September 30, 2022 (FYE '22). The adoption of an annual budget is required by the city charter (Article IX, Section 9.02) and by state law (Texas Local Government Code Section 102.002).

#### **INTRODUCTION**

The Budget is balanced and fiscally conservative for the service demands currently being experienced by the City. Each budget has its unique obstacles, and this year is no exception. The FYE '22 Budget was considered during a period of a once-in-a-century pandemic and its variants, federally declared weather-related disaster, and societal uncertainty.

#### **COVID – 19**

At the end of FY20 and during FY21, the COVID-19 pandemic continued to place a burden on all governmental entities. A smart hiring freeze was placed on open positions at the end of FY20 and several capital expenditures and projects were cut from the budget. Then, during FY21, the hiring freeze was lifted, and positions were soon filled.

#### **WINTER STORM URI**

Winter Storm Uri had a devastating impact across the State of Texas and Lockhart, along with other municipally owned utilities, saw its effects both structurally and financially. Unbudgeted costs associated with ancillary services were predicted to cost the City of Lockhart close to \$3,000,000. In 2014, the City established a Rate Mitigation Fund to offset costs to customers during high peak months, such as summer and winter, in which customers make monthly contributions. In 2020, Council revised additional uses of the RMF for disaster related events. By using funds from the RMF and the electric fund balance, the City remained in stable financial condition to handle the costs associated with the storm. The City of Lockhart did not borrow from any outside sources nor from any other restricted city utility funds.

#### **PROPERTY AND SALES TAX REVENUES**

Population growth could be the logic behind the increase in sales tax revenues and property valuations. The budgeted amount for current property tax revenues is projected at \$4,826,565. A new construction's appraised value was \$20,341,950; a 14.5% increase from just two years ago. Upon receipt of the preliminary valuations from the Caldwell County Appraisal District's office, an increase in property valuations has placed the City's "No New Revenue" rate to 4.97 cents less than the current tax rate of 0.6354/\$100 valuation. The 2021 tax rate was

set by Council at \$0.6354/100, which will allow for additional revenues of \$85,765 for maintenance and operations to the General Fund. Sales tax revenues saw an increase of 28.9% (\$2,068,800) from last year's budgeted amounts (\$1,604,250). This year's sales tax budget has been increased by 5.5% with an anticipated \$248,737 more in revenue.

#### **WATER AND WASTEWATER REVENUES**

During FY 2020-21, the City hired an external consulting firm to prepare a water and wastewater rate study. The purpose of the rate study was to determine the total cost of providing water and wastewater services, equitably distribute costs to customers, and design rates to safeguard the financial integrity of the City and meet debt obligations. The rate schedule approved by Council for the next three fiscal years will phase-in rate increases on both the water and wastewater base fees, along with the monthly usage charges based on the size of the customer's meter. The three-year phase-in will not increase revenues until the third year of implementation. This phase-in option was chosen to ensure minimal impact on the City of Lockhart's customers.

#### **BUILDING THE BUDGET**

The operating budget development process began in April 2021 with the initial development of the proposed *2021-2022 Budget Calendar*. Subsequently, all management team members were provided the opportunity to submit requested capital expenditures with directions to take a conservative approach due to the national economy. Finance Staff and department representatives met to review requests and coordinate the needs in accordance with the available funding for the next year.

The result is the *Fiscal Year 2021-22 Annual Operating Budget*, in which funding areas are apportioned into nine major categories:

- 1.) **General Fund** – (\$12,550,366) Characterized revenues and expenditures to provide for primary municipal services, in which main financial support comes from property and sales taxes. This fund contains departments characterized as Public Safety, Quality of Life, Administration, and Regulatory.
- 2.) **Debt Service Fund** – (\$1,186,422) Characterized revenues and expenditures to provide for municipal debt payments.
- 3.) **Electric Fund** – (\$12,069,155) Proprietary fund describing all financial transactions relating to the provision of electric services through the City's system. Costs for these services are wholly supported by electric rates and fees.
- 4.) **Water Fund** – (\$5,744,622) Proprietary fund describing all financial transactions relating to the provision of water services through the City's system. Costs for these services are wholly supported by water rates and fees.
- 5.) **Wastewater Fund** – (\$3,034,591) Proprietary fund describing all financial transactions relating to the provision of wastewater services through the City's system. Costs for these services are wholly supported by wastewater rates and fees.
- 6.) **Solid Waste Fund** – (\$2,063,450) Proprietary fund describing all financial transactions relating to the provisions of solid waste services through the City's system. Costs for these services are wholly supported by solid waste rates and fees.

- 7.) EMS Fund – (\$1,338,482) Proprietary fund describing all financial transactions relating to the provisions of contracted paramedic services supplied by Ascension Seton. Costs for these services are supported by EMS rates and fees, and shared costs with Caldwell County.
- 8.) Airport Fund – (\$122,039) Proprietary fund describing all financial transactions relating to the provisions of airport services through the City’s system. Costs for these services are wholly supported by airport leases and rentals.
- 9.) Lockhart Economic Development Corporation - (\$1,093,140) Characterized revenues and expenditures to provide for primary economic development services, whose main financial support comes from a voter-approved dedicated sales tax of one-half cent.
- 10.) Hotel/Motel Fund – Special revenue fund that collects a 7% Hotel Occupancy Tax (HOT) from hotels, bed & breakfasts, and other lodging facilities. Under state law, revenue from the municipal hotel occupancy tax may be used only to promote tourism and the convention and hotel industry. Average annual collections are \$85,000 which are distributed by the HOT Board Committee and approved by City Council.

### BUDGET HIGHLIGHTS

Some major highlights of FY 2021-2022 budget are in personnel services, healthcare, retirement, and capital expenditures.

**Personnel Services:** Personnel services costs for FY 2021-2022 are \$11,581,947, which include longevity, certification pay, incentives, auto allowances, retirement, employee health and dental insurance, workers compensation insurance, and taxes. Planned expenditures also include public safety civil service step increases, new step schedule for fire civil servants, a new planner, a new building inspector, a new property room technician and a three-percent wage inflation adjustment for all personnel.

The City has removed the smart hiring freeze on nine vacant non-public safety positions (6.25% of the workforce) and these positions have been included in the FY 2021-2022 budget personnel expenditures.

**Healthcare and Retirement:** The City’s health care provider, Texas Municipal League Intergovernmental Benefits Pool presented a 2% increase in healthcare premiums. The City pays the employee’s portion of health and dental insurance. Texas Municipal Retirement System (TMRS) has delivered the city’s rate letter for 2022. It reflects a decrease of 0.14% from the City’s percentage from 2021. Currently, the City is 88.1% funded with a 17-year amortization. TMRS reports being in healthy financial shape and fully diversified.

**Capital Expenditures:** Capital expenditures in the General Fund will include resealing and rehab of the kennel and flooring at the Animal Shelter, a Lucas chest compression system for the Fire Department, and a new tire repair machine in the Garage Maintenance Department. The annual budgeted amount for street improvements in the budget is \$440,000, with an additional \$100,000 approved by City Council from the 2015 Certificate of Obligation to provide further improvements, along with \$52,500 of sidewalk repairs to come from the Sidewalk Repair Fund. This enables the City to continue maintaining and repairing city streets, drainage, curbs, sidewalks, signage, and pavement markings for the safety of the community. The Electric Fund was granted \$25,000 of additional inventory of transformers. LCRA’s five-year system study Project #9 has the Electric fund budgeting capital projects at \$300,000. Prior to this upcoming fiscal year, the City’s engineer began plans for the

Downtown Revitalization Project. This multi-year project is funded from the 2015 Certificate of Obligation and contains plans for paving, drainage, and sidewalk upgrades beginning FY 2021-22. The remaining capital expenditures budgeted in this fiscal year involve airport improvements and a grant match of \$30,000.

**American Rescue Plan Act Expenses:** The Water Fund, with the help of funding from the ARPA, will use \$1,300,000 towards much needed infrastructure and capital improvements to the water plant system. During Winter Storm Uri in February 2021, the water plant and distribution system was in desperate need of larger generators and computer equipment that maintains the integrity of the system. The remaining \$450,000 from the first allocation has been budgeted in the General Fund and its use will be determined during FY 2021-22.

**Council approved One-Time Expenditures:** Council-approved reallocating funds from the 2015 Certificate of Obligation to fund a space study of municipal buildings (\$50,000); renovations to the Clark building (\$59,000); Fire Station #1 renovations (\$455,252); and Parks and Recreation improvements (\$297,950).

**Rolling Stock:** There are no planned expenditures for rolling stock in the budget for FY22 due to the market conditions.

#### MEETING CITY COUNCIL'S GOALS

At the start of each calendar year, City Council conducts a strategic planning retreat, at which goals and plans for the coming year or years are discussed. Through the retreat discussions, priority is given to those strategic areas in which the most interest is shown by Councilmembers. After a consensus of Council has determined the new strategic goals, direction is given to the City Manager to address during the current fiscal year. As the City moves into FYE 22, it is the goal of staff to again meet the strategic goals set by the City Council on January 23, 2021:

- 1) COVID-19 management along with Caldwell County hub/vaccine distribution.
- 2) Community Clean-up and appearance.
- 3) Customer Service Goals.
- 4) Downtown improvements including public restrooms.
- 5) Conduct a workshop to review comprehensive set of capital improvements & financing.
- 6) Continue Park improvements and associated grant applications.
- 7) Workforce diversity (especially racial diversity).
- 8) Traffic signal/safety improvements at South 183 at Southside.
- 9) 2040 Comprehensive Plan.
- 10) Create a summer recreation program in conjunction with Lockhart ISD.

#### FUND BALANCE/STABILIZATION AND EXCESS OF RESERVES POLICY

The City of Lockhart, in keeping with its Fund Balance, Stabilization, and Excess of Reserves Policy, while adhering to GFOA's Best Practices, seeks to maintain adequate levels of fund balance to meet emergency expenditure demands. One-time fund balance expenditures can only be appropriated by City Council and adopting a budget amendment for the fiscal year in which the expenditure will be processed. The Fund Balance and Stabilization and Excess of Reserves Policy is adopted annually along with the City Manager's Annual Budget and the City's Investment and Strategies Policy. The restricted fund balances set by City Council are:

General Fund – 25% or no less than 90 days.

Utility Funds – 33% or no less than 120 days.

The City has remained financially healthy with above average fund balances and conservative spending habits.

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

#### **FYE 2021: A YEAR IN REVIEW**

Some major accomplishments during the FY 2020-2021 year include:

- 1) Implemented a Comprehensive Annual Financial Report and awarded the Governmental Financial Officer's Association Award of Excellence in Financial Reporting for the 1<sup>st</sup> time in the history of the City of Lockhart
- 2) New City-wide Phone system
- 3) New Fire Apparatus ordered
- 4) The planning/engineering phases of the Downtown Revitalization Project
- 5) Intergovernmental agreement with the Caldwell County Farmers' Market
- 6) Performance review of the Animal Control and Shelter operations
- 7) Joint City and LISD Summer Recreation Program (Lockhart Summer Teen Center)
- 8) Construction of a fully equipped dog park at City Park
- 9) Sidewalk extension at South Colorado St.
- 10) Walking trail at City Park with water feature
- 11) Water/Wastewater Rate Study
- 12) New Solid Waste Collection and Recycling Contract
- 13) Lockhart Economic Development Projects:
  - Construction of 130 Industrial Park
  - McElroy Metal in 130 Industrial Park
  - Iron Ox moves to Lockhart
  - Hershey Ice Cream Company chooses Lockhart to be its Texas hub

#### **CONCLUSION**

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

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

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

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

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

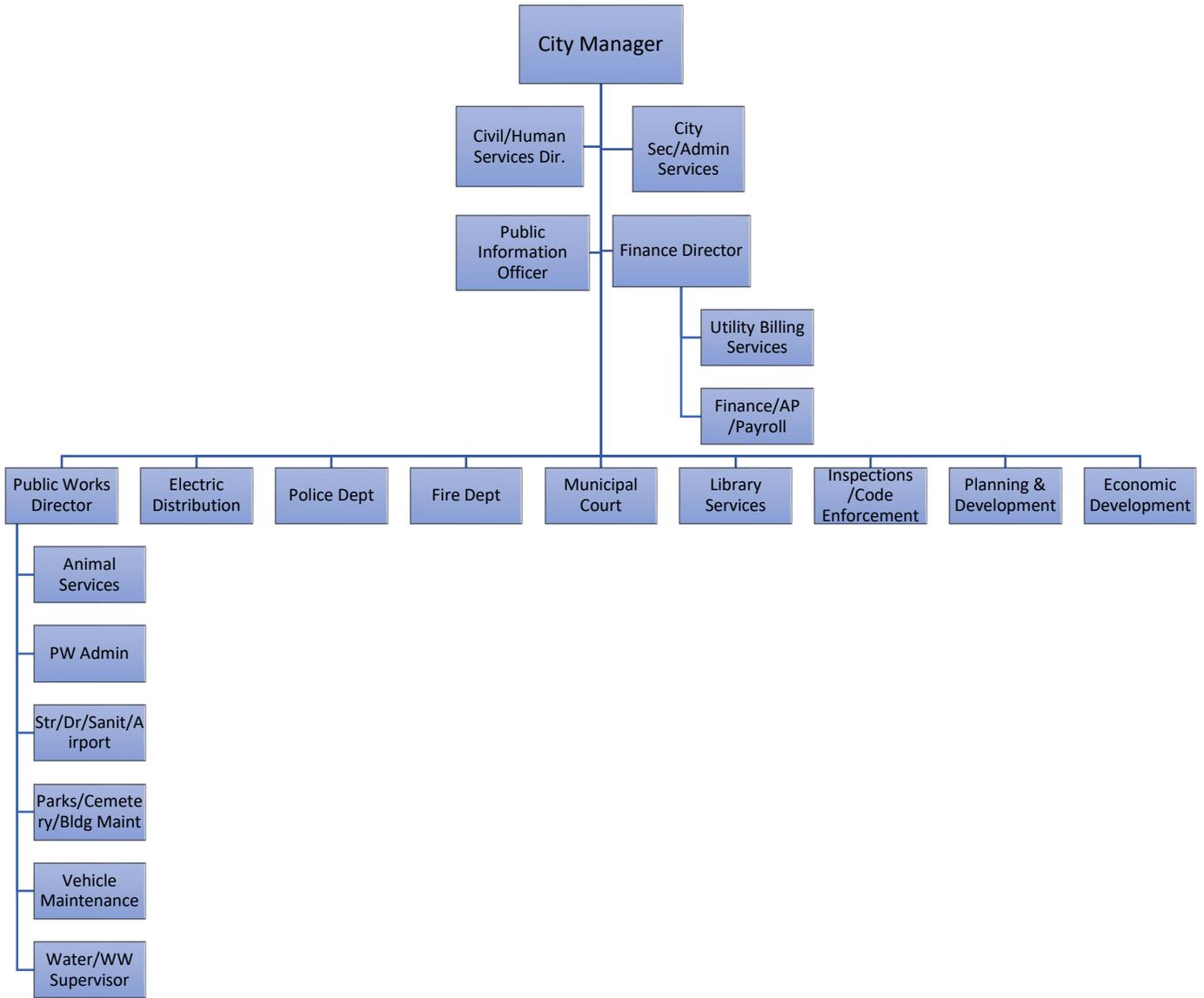
Sincerely,



Steve Lewis  
*City Manager*



# City of Lockhart Organizational Chart



## **BUDGET PROCESS**

### **Background**

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

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

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

Final calculations are then made for all revenues and expenses in the FY 2020-21 budget and an estimated final ending fund balance—total revenues minus total expenses—is calculated. This amount becomes the estimated beginning fund balance for the FY 2021-22 budget.

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

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

### **Structure**

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

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

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

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

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

### **Basis of Accounting & Budgeting**

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

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

### **Guidelines**

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

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

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

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

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<br>Non-Profits Presentation to Council  |
| June 7 & 8   | Budget Workshops to discuss budget with Council.   |
| June 15      | Budget Workshop to discuss budget with Council.<br>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; <b><u>City Council sets proposed tax rate; record vote; schedule Public hearing.</u></b>                        |
| 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.<br>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.           |

**ORDINANCE 2021-26**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS ADOPTING THE BUDGET AND APPROPRIATING RESOURCES FOR THE FISCAL YEAR 2021-2022, BEGINNING OCTOBER 1, 2021, FOR THE CITY OF LOCKHART, CALDWELL COUNTY, TEXAS; ADOPTING THE FUND BALANCE-STABILIZATION OF EXCESS OF RESERVE POLICY AND CITY OF LOCKHART INVESTMENT POLICY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to the laws of the State of Texas for Home Rule cities and the City Charter for the City of Lockhart, Texas, the budget covering proposed estimated revenues and expenditures for Fiscal Year 2022, beginning October 1, 2021 and ending September 30, 2022, was filed with the City Secretary and notice of public hearing was provided as required, and,

**WHEREAS**, a public hearing was held by the City Council of the City of Lockhart, Texas, on said budget on August 17, 2021 and September 7, 2021 at which time said budget was presented and considered, and interested citizens were provided an opportunity to be heard by the City Council of the City of Lockhart, and,

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

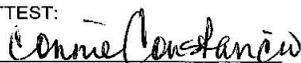
**WHEREAS**, the City Council, City Manager and staff, after careful deliberate study and considerable debate, have determined the appropriate revenues and expenditures necessary for the maintenance and operations of the City of Lockhart for Fiscal Year 2022.

**THEREFORE, BE IT RESOLVED**, that the City Council of the CITY OF LOCKHART hereby adopts the Fund Balance-Stabilization of Excess of Reserve Policy; City of Lockhart Investment Policy; and the Fiscal Year 2022 annual budget providing for revenues and expenditures as follows:

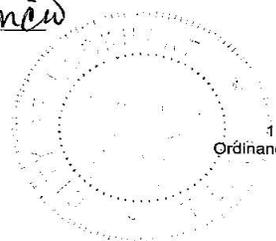
| <b>Name</b>               | <b>Revenues</b> | <b>Expenditures</b> | <b>Difference</b> |
|---------------------------|-----------------|---------------------|-------------------|
| General Fund              | 12,550,366      | 12,542,528          | 7,838             |
| Debt Service Fund         | 1,186,422       | 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           |
| Emergency Medical Service | 1,338,482       | 1,283,279           | 55,203            |
| Airport Fund              | 122,039         | 67,839              | 54,200            |
| LEDC                      | 1,093,140       | 1,092,933           | 207               |
| Hotel Occupancy Tax Fund  | 126,420         | 77,450              | 48,970            |

PASSED, APPROVED, ADOPTED and EFFECTIVE this the 7<sup>th</sup> day of September 2021.

CITY OF LOCKHART  
  
 Lew White, Mayor

ATTEST:  
  
 Connie Constancio, TRMC  
 City Secretary

APPROVED AS TO FORM:  
  
 Monte Akers  
 City Attorney



**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<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|--|---------------------|---|---|
| <b>REVENUES</b>                                      |                     |   |   |
| 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                                 |
| <b>Total revenues</b>                                | <u>8,044,133</u>    | <u>2,074,196</u>                        | <u>10,118,329</u>                       |
| <b>EXPENDITURES</b>                                  |                     |   |   |
| 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                                     |
| <b>Total expenditures</b>                            | <u>10,678,930</u>   | <u>2,185,604</u>                        | <u>12,864,534</u>                       |
| Excess (deficiency) of revenues<br>over expenditures | (2,634,797)         | (111,408)                               | (2,746,205)                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                     |   |   |
| Transfers in   | 4,002,421           | 358,473                                 | 4,360,894                               |
| Transfers out  | (71,820)            | (1,143,546)                             | (1,215,366)                             |
| <b>Total other financing sources</b>                 | <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>                       |
| <b>Fund balances - ending</b>                        | <b>\$ 7,018,302</b> | <b>\$ 4,073,638</b>                     | <b>\$ 11,091,940</b>                    |

**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          |
| <b>OPERATING REVENUES</b>   |                          |                      |                     |
| 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>    |
| <b>OPERATING EXPENSES</b>   |                          |                      |                     |
| 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>    |
| <b>Operating income (loss) before nonoperating revenues (expenses), contributions and transfers</b> | 2,494,736                | (18,336)             | 885,935             |
| <b>NONOPERATING REVENUES (EXPENSES)</b>   |                          |                      |                     |
| 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>    |
| <b>Net position - ending</b>  | <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

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|  | <u>Sanitation</u> | <u>Airport</u>      | <u>Total</u>        |
|--|-------------------|---------------------|---------------------|
| <b>OPERATING REVENUES</b>                            |                   |                     |                     |
| 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>    |
| <b>OPERATING EXPENSES</b>                            |                   |                     |                     |
| 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>    |
| <b>Operating income before nonoperating revenues</b> |                   |                     |                     |
| <b>NONOPERATING REVENUES (EXPENSES)</b>              |                   |                     |                     |
| 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>    |
| <b>Net position - ending</b>                         | <u>\$ 928,617</u> | <u>\$ 1,601,923</u> | <u>\$ 2,530,540</u> |

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**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**

| <b>Date</b> | <b>Principal</b> | <b>Interest</b> | <b>Total P+I</b> | <b>Fiscal Total</b> |
|-------------|------------------|-----------------|------------------|---------------------|
| 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 |
| <b>Total</b> | <b>\$14,975,000.00</b> | <b>\$4,462,750.00</b> | <b>\$19,437,750.00</b> | <b>-</b>     |

**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        |
| <b>TOTAL</b>                  | <b>14,975,000.00</b> |

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**

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

**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        |
| <b>TOTAL</b>          | <b>5,950,000.00</b> |

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

**Specialized Public Finance Inc.**  
Austin, Texas



## PERSONNEL EXPENSE BY FUND

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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 | \$4,670,347      |
|                               | Civil Service     | \$4,268,145      |
| 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> |
|                               |                   | \$11,581,947     |

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

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

**\*\*\*Adjustment in tenure progression for the rank of firefighters and Assistant Fire Chief.**

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

Transfer into: 

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

**FUND BALANCE ANALYSIS  
MAJOR FUNDS FY2021**

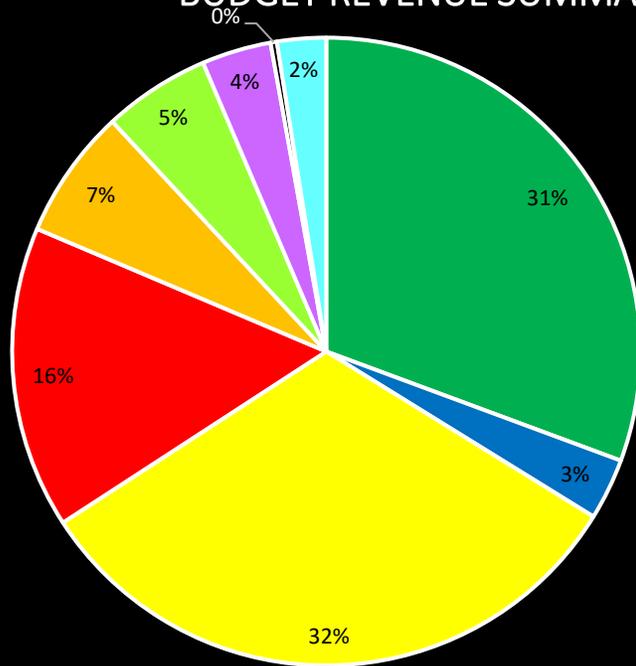
|   | General<br>Fund<br>25%*    | Electric<br>Fund<br>30%*            | Water<br>Fund<br>30%*      | Wastewater<br>Fund<br>30%* | Sanitation<br>Fund<br>30%* |
|---|----------------------------|-------------------------------------|----------------------------|----------------------------|----------------------------|
| <b><u>UNRESTRICTED</u></b>                  |                            |                                     |                            |                            |                            |
| <b>2020 Ending Audited Fund Balance</b>     | <b>\$ 6,673,086</b>        | <b>\$ 3,967,112</b>                 | <b>\$ 4,531,627</b>        | <b>\$ 2,544,157</b>        | <b>\$ 938,506</b>          |
| <b>% of Operating Expenses</b>              | 60.32%<br>220 days         | 33.00%<br>120 days                  | 120.19%<br>438 days        | 103.67%<br>378 days        | 52.07%<br>188 days         |
| <b>Required Fund Balance by Policy</b>      | <b>\$ 2,765,597</b><br>25% | <b>\$ 3,606,960</b><br>33%          | <b>\$ 1,131,162</b><br>33% | <b>\$ 736,211</b><br>33%   | <b>\$ 540,753</b><br>33%   |
| <b>Encumbered for Approved Expenditures</b> |                            | <b>\$ -</b>                         | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>                |
| 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"/> |                            |                            |                            |
| <b>Available Unrestricted Fund Balances</b> | <b>\$ 2,781,989</b>        | <b>\$ 360,152</b>                   | <b>\$ 3,400,465</b>        | <b>\$ 1,807,946</b>        | <b>\$ 397,753</b>          |

# BUDGET SUMMARY

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

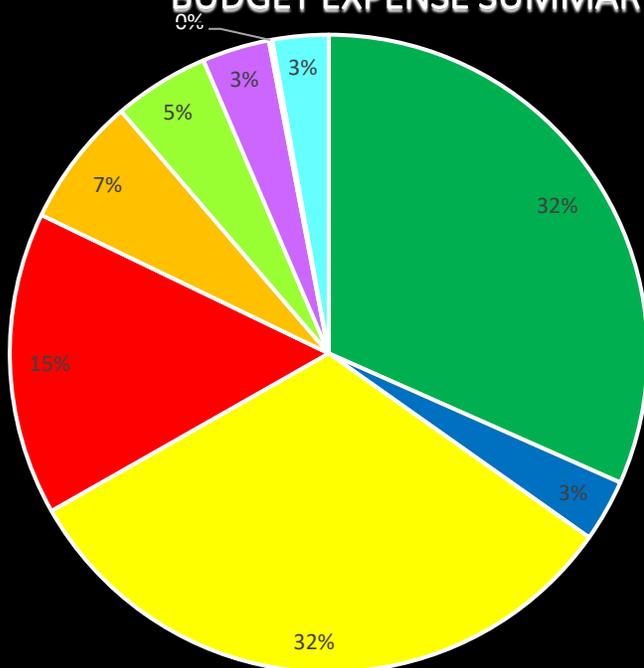
|                         | 2018-19<br>ACTUAL | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | FY 2021-22         |                   |                   |
|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|-------------------|-------------------|
|                         |                   |                   |                   |                     | PROPOSED<br>BUDGET | REVISED<br>BUDGET | ADOPTED<br>BUDGET |
| <b>REVENUE SUMMARY</b>  |                   |                   |                   |                     |                    |                   |                   |
| GENERAL FUND            | 10,564,504        | 10,104,475        | 11,299,909        | 11,959,751          | 11,486,650         | 1,063,716         | 12,550,366        |
| DEBT SERVICE FUND       | 1,110,350         | 1,040,631         | 1,118,963         | 1,053,345           | 1,186,422          | 0                 | 1,186,422         |
| ELECTRIC FUND           | 11,905,013        | 11,119,065        | 12,045,430        | 11,458,945          | 11,995,430         | 73,725            | 12,069,155        |
| WATER FUND              | 3,605,509         | 3,731,065         | 3,908,877         | 4,173,858           | 5,833,122          | -88,500           | 5,744,622         |
| WASTEWATER FUND         | 2,330,657         | 2,306,703         | 2,475,035         | 2,562,167           | 2,508,025          | 526,566           | 3,034,591         |
| SOLID WASTE FUND        | 1,909,163         | 1,994,379         | 1,868,300         | 2,012,687           | 2,063,450          | 0                 | 2,063,450         |
| EMS FUND                | 1,314,079         | 1,398,613         | 1,338,482         | 1,302,236           | 1,338,482          | 0                 | 1,338,482         |
| AIRPORT FUND            | 92,529            | 92,338            | 119,792           | 120,502             | 122,039            | 0                 | 122,039           |
| LOCKHART ECO DEV FUND   | 1,021,657         | 1,602,639         | 1,146,626         | 1,339,279           | 943,140            | 150,000           | 1,093,140         |
| <b>TOTAL - REVENUES</b> | <b>33,853,461</b> | <b>33,389,908</b> | <b>35,321,414</b> | <b>35,982,770</b>   | <b>37,476,760</b>  | <b>1,725,507</b>  | <b>39,202,267</b> |
| <b>EXPENSE SUMMARY</b>  |                   |                   |                   |                     |                    |                   |                   |
| GENERAL FUND            | 9,901,120         | 9,529,580         | 11,062,387        | 10,174,391          | 11,895,557         | 646,971           | 12,542,528        |
| DEBT SERVICE FUND       | 1,148,008         | 1,160,467         | 1,154,890         | 1,833,757           | 1,186,422          | 0                 | 1,186,422         |
| ELECTRIC FUND           | 11,333,717        | 10,341,857        | 12,023,199        | 11,858,746          | 12,018,366         | 45,031            | 12,063,397        |
| WATER FUND              | 3,234,488         | 3,428,319         | 3,770,540         | 3,827,807           | 5,782,017          | -199,067          | 5,582,950         |
| WASTEWATER FUND         | 2,187,162         | 1,950,363         | 2,454,036         | 2,376,283           | 2,473,994          | 511,126           | 2,985,120         |
| SOLID WASTE FUND        | 1,845,323         | 1,791,256         | 1,802,509         | 1,623,522           | 1,820,894          | 6,244             | 1,827,138         |
| EMS FUND                | 1,656,385         | 1,302,702         | 1,300,671         | 1,308,963           | 1,283,279          | 0                 | 1,283,279         |
| AIRPORT FUND            | 78,258            | 26,779            | 67,512            | 55,035              | 67,556             | 283               | 67,839            |
| LOCKHART ECO DEV FUND   | 1,270,668         | 907,218           | 978,660           | 825,088             | 1,064,535          | 28,398            | 1,092,933         |
| <b>TOTAL - EXPENSES</b> | <b>32,655,129</b> | <b>30,438,541</b> | <b>34,614,404</b> | <b>33,883,592</b>   | <b>37,592,620</b>  | <b>1,038,986</b>  | <b>38,631,606</b> |

### BUDGET REVENUE SUMMARY



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

### BUDGET EXPENSE SUMMARY



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

# GENERAL FUND SUMMARY

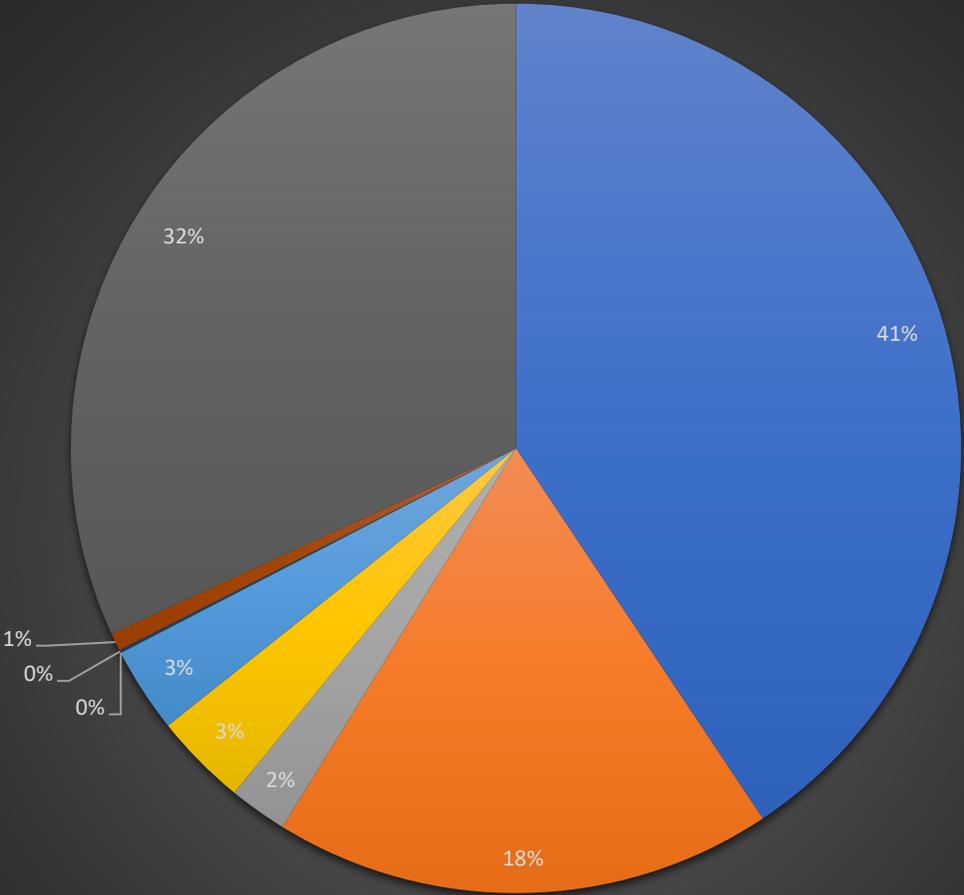
100 - GENERAL FUND

GENERAL FUND

SUMMARY

|                        | 2019-20    | 2020-21    | 2020-21    | 2021-22    | 2021-22   | 2021-22    |
|------------------------|------------|------------|------------|------------|-----------|------------|
|                        | ACTUAL     | BUDGET     | ESTIMATE   | PROPOSED   | REVISIONS | ADOPTED    |
|                        |            |            |            | BUDGET     |           | BUDGET     |
| REVENUES               | 10,104,475 | 11,299,909 | 11,959,751 | 11,486,650 | 1,063,716 | 12,550,366 |
| EXPENSES               |            |            |            |            |           |            |
| MAYOR/COUNCIL          | 240,919    | 234,567    | 214,877    | 239,557    | 114,116   | 353,673    |
| TAX                    | 121,939    | 141,671    | 141,671    | 141,671    | 17,098    | 158,769    |
| CITY MANAGER           | 386,637    | 473,915    | 386,248    | 511,425    | 11,980    | 523,405    |
| ECONOMIC DEVELOPMENT   | 18,981     | 48,553     | 33,357     | 33,070     | 0         | 33,070     |
| FINANCE                | 284,636    | 296,700    | 271,318    | 305,414    | 4,179     | 309,593    |
| INFORMATION SVCS       | 108,791    | 134,212    | 131,182    | 137,000    | 0         | 137,000    |
| CIVIL SERVICE          | 39,939     | 39,232     | 27,679     | 37,683     | 635       | 38,318     |
| COMMUNITY FACILITIES   | 11,396     | 16,425     | 17,180     | 17,960     | 0         | 17,960     |
| COMMUNICATIONS         | 568,374    | 652,911    | 509,360    | 648,718    | 17,406    | 666,124    |
| ANIMAL CONTROL         | 324,449    | 381,471    | 339,857    | 404,612    | 8,448     | 413,060    |
| MUNICIPAL COURT        | 230,768    | 292,197    | 260,339    | 268,848    | 6,714     | 275,562    |
| POLICE                 | 2,762,050  | 3,084,255  | 2,501,837  | 3,283,663  | 413       | 3,284,076  |
| FIRE                   | 1,092,609  | 1,544,980  | 2,035,314  | 1,792,875  | -168,572  | 1,624,303  |
| LIBRARY                | 542,554    | 547,701    | 465,628    | 562,972    | 10,910    | 573,882    |
| PARKS & RECREATION     | 393,341    | 525,724    | 352,939    | 592,655    | 12,085    | 604,740    |
| PLANNING & DEVELOPMENT | 362,430    | 397,104    | 378,229    | 423,979    | 77,948    | 501,927    |
| BUILDING INSPECTION    | 255,620    | 276,349    | 236,488    | 394,769    | 87,541    | 482,310    |
| PUBLIC WORKS           | 162,789    | 131,179    | 120,398    | 137,116    | 3,323     | 140,439    |
| GARAGE MAINTENANCE     | 190,374    | 223,953    | 196,213    | 275,044    | 6,116     | 281,160    |
| CEMETERY               | 86,906     | 106,090    | 89,830     | 77,500     | 0         | 77,500     |
| STREETS & ROW          | 1,153,925  | 1,199,298  | 1,125,575  | 1,298,630  | 6,631     | 1,305,261  |
| NON-DEPARTMENTAL       | 190,153    | 313,900    | 338,872    | 310,396    | 430,000   | 740,396    |
| TOTAL - EXPENSES       | 9,529,580  | 11,062,387 | 10,174,391 | 11,895,557 | 646,971   | 12,542,528 |
| TOTAL - GENERAL FUND   | 574,895    | 237,522    | 1,785,360  | -408,907   | 416,745   | 7,838      |

# 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 REVENUES

**100-GENERAL FUND  
REVENUES**

| REVENUES                            | 2019-20<br>ACTUAL             | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |           |
|-------------------------------------|-------------------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|-----------|
| <b>PROPERTY TAXES</b>               |                               |                   |                     |                               |                      |                              |           |
| 100-4100-00                         | CURRENT PROPERTY TAXES        | 4,187,194         | 4,577,828           | 4,577,828                     | 4,577,828            | 248,737                      | 4,826,565 |
| 100-4102-00                         | DELINQUENT PROPERTY TAXES     | 62,015            | 62,167              | 103,498                       | 61,000               | 0                            | 61,000    |
| 100-4104-00                         | PENALTY & INT ON PROP TAXES   | 57,888            | 23,890              | 35,443                        | 30,000               | 0                            | 30,000    |
| <b>TOTAL PROPERTY TAXES</b>         | <b>4,307,097</b>              | <b>4,663,885</b>  | <b>4,716,769</b>    | <b>4,668,828</b>              | <b>248,737</b>       | <b>4,917,565</b>             |           |
| <b>OTHER TAXES</b>                  |                               |                   |                     |                               |                      |                              |           |
| 100-4150-00                         | SALES TAXES                   | 1,992,939         | 1,604,250           | 2,167,715                     | 1,756,800            | 312,000                      | 2,068,800 |
| 100-4152-00                         | FRANCHISE TAXES               | 323,217           | 304,852             | 297,526                       | 303,000              | 2,000                        | 305,000   |
| 100-4160-00                         | MIXED BEVERAGE TAXES          | 15,492            | 17,100              | 15,300                        | 16,500               | 0                            | 16,500    |
| 100-4165-00                         | PILOT-HOUSING AUTHORITY       | 7,875             | 8,200               | 8,200                         | 8,000                | 0                            | 8,000     |
| <b>TOTAL OTHER TAXES</b>            | <b>2,339,523</b>              | <b>1,934,402</b>  | <b>2,488,741</b>    | <b>2,084,300</b>              | <b>314,000</b>       | <b>2,398,300</b>             |           |
| <b>LICENSES &amp; PERMITS</b>       |                               |                   |                     |                               |                      |                              |           |
| 100-4202-00                         | CONTRACTOR'S LICENSES         | 10,153            | 8,500               | 13,329                        | 10,500               | 0                            | 10,500    |
| 100-4203-00                         | ENGINEERING PLAN REVIEW FEE   | 19,580            | 20,000              | 29,770                        | 40,000               | 0                            | 40,000    |
| 100-4220-00                         | BUILDING PERMITS              | 174,441           | 125,500             | 135,349                       | 160,000              | 40,000                       | 200,000   |
| 100-4222-00                         | ELECTRICAL PERMITS            | 6,570             | 7,500               | 9,180                         | 7,500                | 0                            | 7,500     |
| 100-4224-00                         | PLUMBING PERMITS              | 4,360             | 4,000               | 7,294                         | 5,500                | 0                            | 5,500     |
| 100-4226-00                         | HVAC PERMITS                  | 2,510             | 4,500               | 9,403                         | 500                  | 0                            | 500       |
| 100-4229-00                         | ZONING PERMIT FEES            | 14,093            | 15,400              | 13,991                        | 8,000                | 10,000                       | 18,000    |
| 100-4230-00                         | FOOD & BEVERAGE PERMITS       | 7,290             | 7,800               | 8,811                         | 7,500                | 0                            | 7,500     |
| 100-4233-00                         | FIRE REVIEW FEES              | 0                 | 2,500               | 0                             | 2,500                | 0                            | 2,500     |
| 100-4234-00                         | MISCELLANEOUS PERMITS         | 3,675             | 1,400               | 500                           | 1,500                | 0                            | 1,500     |
| <b>TOTAL LICENSES &amp; PERMITS</b> | <b>242,672</b>                | <b>197,100</b>    | <b>227,627</b>      | <b>243,500</b>                | <b>50,000</b>        | <b>293,500</b>               |           |
| <b>INTERGOVERNMENTAL</b>            |                               |                   |                     |                               |                      |                              |           |
| 100-4300-00                         | COUNTY-ANIMAL CONTROL         | 105,099           | 210,000             | 131,243                       | 218,090              | 0                            | 218,090   |
| 100-4310-00                         | LISD-SCHOOL RESOURCE OFFICER  | 99,111            | 139,500             | 99,500                        | 139,500              | 0                            | 139,500   |
| 100-4319-00                         | DONATIONS - SUMMER FAN PROG.  | 98                | 500                 | 0                             | 1,000                | -500                         | 500       |
| 100-4350-00                         | CAPCOG GRANTS                 | 1,000             | 1,000               | 1,000                         | 0                    | 1,000                        | 1,000     |
| 100-4385-00                         | TX DIV OF EMERG MGT           | 0                 | 2,500               | 0                             | 2,000                | 448,979                      | 450,979   |
| 100-4390-00                         | OTH INTERGOVERNMENTAL REV     | 833               | 6,022               | 6,000                         | 25,000               | -23,000                      | 2,000     |
| 100-4391-00                         | OTHER GRANTS                  | 0                 | 25,000              | 25,000                        | 500                  | 24,500                       | 25,000    |
| 100-4392-00                         | LCRA STEPS GRANT              | 0                 | 2,000               | 1,000                         | 2,000                | 0                            | 2,000     |
| <b>TOTAL INTERGOVERNMENTAL</b>      | <b>206,141</b>                | <b>386,522</b>    | <b>263,743</b>      | <b>388,090</b>                | <b>450,979</b>       | <b>839,069</b>               |           |
| <b>FINES &amp; FEES</b>             |                               |                   |                     |                               |                      |                              |           |
| 100-4420-00                         | MUNICIPAL COURT FINES         | 246,963           | 224,910             | 198,253                       | 235,000              | 0                            | 235,000   |
| 100-4422-00                         | MUNI COURT WARRANT FEES       | 22,513            | 20,474              | 22,179                        | 22,000               | 0                            | 22,000    |
| 100-4424-00                         | MUNI COURT TIME PAYMENT FEES  | 3,385             | 5,173               | 730                           | 3,500                | 0                            | 3,500     |
| 100-4430-00                         | LAW ENFORCE SECURITY SVC FEES | 14,875            | 15,000              | 15,000                        | 15,000               | 0                            | 15,000    |
| 100-4440-00                         | PARK & REC FACILITY FEES      | 1,561             | 5,300               | 3,500                         | 7,000                | 0                            | 7,000     |
| 100-4442-00                         | POOL ADMISSIONS               | 0                 | 8,500               | 5,000                         | 8,000                | 0                            | 8,000     |

|  |                               |                   |                   |                   |                   |                  |                   |
|--|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| 100-4450-00                                    | LIBRARY SERVICES & FEES       | 7,382             | 13,700            | 4,300             | 12,500            | 0                | 12,500            |
| 100-4455-00                                    | POLE RENTAL FEES              | 11,016            | 11,100            | 11,100            | 11,100            | 0                | 11,100            |
| 100-4470-00                                    | ANIMAL ADOPTION FEES          | 1,235             | 3,905             | 1,500             | 3,500             | 0                | 3,500             |
| 100-4472-00                                    | ANIMAL LICENSE FEES           | 5,835             | 6,660             | 6,050             | 6,000             | 0                | 6,000             |
| 100-4480-00                                    | CEMETERY LOT SALES            | 31,400            | 12,000            | 18,000            | 15,000            | 0                | 15,000            |
| 100-4481-00                                    | NSF CHECK FEES                | 3,300             | 4,200             | 2,950             | 3,500             | 0                | 3,500             |
| 100-4482-00                                    | CREDIT CARD FEES FR CUST      | 4,899             | 5,200             | 5,200             | 5,000             | 0                | 5,000             |
| 100-4483-00                                    | INTERMENT FEES                | 6,200             | 3,500             | 5,400             | 4,000             | 0                | 4,000             |
| 100-4499-00                                    | OTHER FEES                    | 2,761             | 2,800             | 6,200             | 4,500             | 0                | 4,500             |
| <b>TOTAL FINES &amp; FEES</b>                  |                               | <b>363,325</b>    | <b>342,422</b>    | <b>305,362</b>    | <b>355,600</b>    | <b>0</b>         | <b>355,600</b>    |
| <b>LEASES &amp; RENTS</b>                      |                               |                   |                   |                   |                   |                  |                   |
| 100-4601-00                                    | LEASE INCOME                  | 2,200             | 2,220             | 2,200             | 2,200             | 0                | 2,200             |
| <b>TOTAL LEASES &amp; RENTS</b>                |                               | <b>2,200</b>      | <b>2,220</b>      | <b>2,200</b>      | <b>2,200</b>      | <b>0</b>         | <b>2,200</b>      |
| <b>INTEREST</b>                                |                               |                   |                   |                   |                   |                  |                   |
| 100-4710-00                                    | INTEREST EARNINGS             | 58,129            | 63,317            | 10,800            | 11,000            | 0                | 11,000            |
| <b>TOTAL INTEREST</b>                          |                               | <b>58,129</b>     | <b>63,317</b>     | <b>10,800</b>     | <b>11,000</b>     | <b>0</b>         | <b>11,000</b>     |
| <b>MISCELLANEOUS</b>                           |                               |                   |                   |                   |                   |                  |                   |
| 100-4806-00                                    | SALE OF FIXED ASSETS          | 0                 | 25,000            | 25,000            | 25,000            | 0                | 25,000            |
| 100-4807-00                                    | SALE OF LAND                  | 0                 | 0                 | 247,890           | 0                 | 0                | 0                 |
| 100-4808-00                                    | INSURANCE REIMBURSEMENT       | 49,924            | 4,500             | 4,500             | 4,500             | 0                | 4,500             |
| 100-4809-00                                    | EXPENDITURE REIMBURSEMENT     | 891               | 800               | 2,678             | 1,500             | 0                | 1,500             |
| 100-4812-00                                    | DONATIONS-LIBRARY             | 81                | 0                 | 0                 | 100               | 0                | 100               |
| 100-4813-00                                    | DONATIONS-POLICE              | 0                 | 0                 | 0                 | 100               | 0                | 100               |
| 100-4816-00                                    | DONATIONS-FIRE                | 400               | 0                 | 0                 | 100               | 0                | 100               |
| 100-4819-00                                    | DONATIONS-OTHER               | 0                 | 2,000             | 2,000             | 1,500             | 0                | 1,500             |
| 100-4840-00                                    | LOT CLEARING REVENUE          | 21,493            | 35,000            | 27,000            | 35,000            | 0                | 35,000            |
| 100-4890-00                                    | OTHER MISC REVENUE            | 15,959            | 7,500             | 200               | 7,500             | 0                | 7,500             |
| <b>TOTAL MISCELLANEOUS</b>                     |                               | <b>88,748</b>     | <b>74,800</b>     | <b>309,268</b>    | <b>75,300</b>     | <b>0</b>         | <b>75,300</b>     |
| <b>OP TRANSFERS &amp; OTHER REVENUES</b>       |                               |                   |                   |                   |                   |                  |                   |
| 100-4905-00                                    | TRNSF FR ELECTRIC FUND        | 2,232,669         | 2,048,028         | 2,048,028         | 2,009,111         | 0                | 2,009,111         |
| 100-4910-00                                    | TRNSF FR WATER FUND           | 0                 | 185,654           | 185,654           | 300,896           | 0                | 300,896           |
| 100-4913-00                                    | TRNSF FR RADIO MAINT FUND     | 41,040            | 63,003            | 63,003            | 0                 | 0                | 0                 |
| 100-4915-00                                    | TRNSF FR WASTEWATER FUND      | 453,844           | 473,673           | 473,673           | 379,757           | 0                | 379,757           |
| 100-4917-00                                    | TRNSF FR MISC SPECIAL REVENUE | 0                 | 0                 | 0                 | 15,000            | 0                | 15,000            |
| 100-4920-00                                    | TRNSF FR SOLID WASTE FUND     | 264,287           | 235,365           | 235,365           | 318,374           | 0                | 318,374           |
| 100-4930-00                                    | TRNSF FR TRANSPORTATION FUND  | 450,000           | 400,000           | 400,000           | 400,000           | 0                | 400,000           |
| 100-4935-00                                    | TRNSF FR LEDC FUND            | 45,564            | 51,067            | 51,067            | 55,000            | 0                | 55,000            |
| 100-4945-00                                    | TRNSF FR DRAINAGE FUND        | 155,000           | 155,000           | 155,000           | 155,000           | 0                | 155,000           |
| 100-4965-00                                    | TRNSF IN-OVERHEAD COSTS       | 21,041            | 23,451            | 23,451            | 24,694            | 0                | 24,694            |
| <b>TOTAL OP TRANSFERS &amp; OTHER REVENUES</b> |                               | <b>3,663,445</b>  | <b>3,635,241</b>  | <b>3,635,241</b>  | <b>3,657,832</b>  | <b>0</b>         | <b>3,657,832</b>  |
| <b>TOTAL REVENUES</b>                          |                               | <b>11,271,280</b> | <b>11,299,909</b> | <b>11,959,751</b> | <b>11,486,650</b> | <b>1,063,716</b> | <b>12,550,366</b> |

# MAYOR & COUNCIL

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

| EXPENDITURES                                   | 2019-20       | 2020-21       | 2020-21       | 2021-22       | 2021-22       | 2021-22        |
|--|---------------|---------------|---------------|---------------|---------------|----------------|
|  | ACTUAL        | BUDGET        | ESTIMATE      | PROPOSED      | REVISIONS     | ADOPTED        |
|  |               |               |               | BUDGET        |               | BUDGET         |
| <b>PERSONNEL SERVICES</b>                      |               |               |               |               |               |                |
| 100-5101-102-00 SALARIES - ADMINISTRATIVE      | 18,000        | 21,000        | 21,000        | 21,000        | 0             | 21,000         |
| 100-5101-120-00 FICA/MEDICARE                  | 1,913         | 2,188         | 2,188         | 2,188         | 0             | 2,188          |
| 100-5101-132-00 WORKER'S COMP                  | 60            | 61            | 61            | 61            | 0             | 61             |
| 100-5101-150-00 CAR ALLOWANCE                  | 4,000         | 4,000         | 4,000         | 4,000         | 0             | 4,000          |
| 100-5101-152-00 BUSINESS EXPENSE ALLOWANCE     | 3,000         | 3,600         | 3,600         | 3,600         | 0             | 3,600          |
| <b>TOTAL PERSONNEL SERVICES</b>                | <b>26,973</b> | <b>30,849</b> | <b>30,849</b> | <b>30,849</b> | <b>0</b>      | <b>30,849</b>  |
| <b>CONTRACTS &amp; SERVICES</b>                |               |               |               |               |               |                |
| 100-5101-204-00 LEGAL- REDISTRICTING           | 0             | 0             | 0             | 39,070        | -9,070        | 30,000         |
| 100-5101-207-00 PRINTING, MKTG & PUBLIC REL    | 33,000        | 33,500        | 12,734        |               | 39,850        | 39,850         |
| 100-5101-214-00 RENTS & LEASES                 | 0             | 0             |               | 1,300         | -1,300        |                |
| 100-5101-226-00 RADIO & COMMUNICATIONS         | 1,300         | 1,220         | 1,032         | 250           | 1,050         | 1,300          |
| 100-5101-240-00 POSTAGE & SHIPPING             | 100           | 0             | 220           | 13,640        | -13,390       | 250            |
| 100-5101-299-00 OTHER CONTRACTS & SERVICES     | 865           | 14,000        | 1,462         | 20,000        | -6,360        | 13,640         |
| 100-5101-299-11 COMPREHENSIVE PLAN             | 0             | 0             | 6,000         | 0             | 20,000        | 20,000         |
| 100-5101-299-12 COMPENSATION STUDY             | 24,000        | 0             | 0             | 0             | 0             | 0              |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>          | <b>59,265</b> | <b>48,720</b> | <b>21,448</b> | <b>74,260</b> | <b>30,780</b> | <b>105,040</b> |
| <b>MATERIALS &amp; SUPPLIES</b>                |               |               |               |               |               |                |
| 100-5101-302-00 OFFICE                         | 480           | 400           | 800           | 1,400         | 0             | 1,400          |
| 100-5101-320-00 FOOD & BEVERAGE                | 900           | 1,500         | 1,320         | 1,500         | 0             | 1,500          |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>          | <b>1,380</b>  | <b>1,900</b>  | <b>2,120</b>  | <b>2,900</b>  | <b>0</b>      | <b>2,900</b>   |
| <b>MAINTENANCE &amp; REPAIRS</b>               |               |               |               |               |               |                |
| 100-5101-410-00 BUILDINGS & STRUCTURES         | 3,295         | 4,000         | 0             | 3,000         | 0             | 3,000          |
| 100-5101-410-01 BUILDINGS & STRUCTURES         | 1,384         | 1,200         | 1,070         | 5,000         | 0             | 5,000          |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b>         | <b>4,679</b>  | <b>5,200</b>  | <b>1,070</b>  | <b>8,000</b>  | <b>0</b>      | <b>8,000</b>   |
| <b>STAFF DEV &amp; TRAINING</b>                |               |               |               |               |               |                |
| 100-5101-502-00 DUES & SUBSCRIPTIONS           | 4,505         | 3,850         | 5,175         | 5,200         | 0             | 5,200          |
| 100-5101-502-22 DUES & SUBSCRIPTIONS - DIST 2  | 0             | 300           |               | 0             | 0             | 0              |
| 100-5101-502-25 DUES & SUBSCRIPTIONS - LARGE 1 | 0             | 100           |               | 0             | 0             | 0              |
| 100-5101-502-25 MTGS/SEMS.CONFS                | 0             | 0             |               | 16,700        | 0             | 16,700         |
| 100-5101-508-20 MTGS/SEMS/CONFS - MAYOR        | 1,064         | 2,000         | 1,140         | 0             | 0             | 0              |
| 100-5101-508-21 MTGS/SEMS/CONFS - DIST 1       | 1,052         | 2,000         | 1,140         | 0             | 0             | 0              |

|                                       |                                  |                |                |                |                |                |                |
|---------------------------------------|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 100-5101-508-22                       | MTGS/SEMS/CONFS - DIST 2         | 2,079          | 2,000          | 1,410          | 0              | 0              | 0              |
| 100-5101-508-23                       | MTGS/SEMS/CONFS - DIST 3         | 1,464          | 2,000          | 1,140          | 0              | 0              | 0              |
| 100-5101-508-24                       | MTGS/SEMS/CONFS - DIST 4         | 1,017          | 2,000          | 1,140          | 0              | 0              | 0              |
| 100-5101-508-25                       | MTGS/SEMS/CONFS - LARGE 1        | 1,501          | 2,000          | 1,140          | 0              | 0              | 0              |
| 100-5101-508-26                       | MTGS/SEMS/CONFS - LARGE 2        | 1,062          | 2,000          | 1,140          | 0              | 0              | 0              |
| <b>TOTAL STAFF DEV &amp; TRAINING</b> |                                  | <b>13,744</b>  | <b>18,250</b>  | <b>13,425</b>  | <b>21,900</b>  | <b>0</b>       | <b>21,900</b>  |
| <b>MISCELLANEOUS</b>                  |                                  |                |                |                |                |                |                |
| 100-5101-703-00                       | ELECTION EXPENSES                | 25,000         | 20,000         | 36,780         | 20,000         | 0              | 20,000         |
| 100-5101-711-00                       | CONTR-CARTS                      | 6,287          | 6,916          | 6,916          | 6,916          | 345            | 7,261          |
| 100-5101-712-00                       | CONTR-HAYS CLDWELL WOMEN         | 4,417          | 4,859          | 4,859          | 4,859          | 243            | 5,102          |
| 100-5101-713-00                       | CONTR-HCC ALCOHOL & DRUG         | 2,548          | 2,803          | 2,803          | 2,803          | 140            | 2,943          |
| 100-5101-714-00                       | CONTR-CCA MEALS ON WHEELS        | 6,910          | 7,601          | 7,601          | 7,601          | 381            | 7,982          |
| 100-5101-716-00                       | CONTR-SR CITIZENS CENTER         | 3,752          | 4,123          | 4,126          | 4,123          | 209            | 4,332          |
| 100-5101-717-00                       | CONTR-CASA OF CENTRAL TEX        | 3,794          | 4,173          | 4,173          | 4,173          | 209            | 4,382          |
| 100-5101-718-00                       | CONTR-CLD CNT CHRISTIAN MINISTRY | 3,794          | 4,173          | 4,173          | 4,173          | 209            | 4,382          |
| 100-5101-724-00                       | CONTR-LOCKHART GRAND PRIX        | 2,900          | 26,000         | 26,500         | 26,000         | 0              | 26,000         |
| 100-5101-725-00                       | CONTR-CAPCOG-AIR QUALITY PROG    | 2,268          | 0              | 3,034          | 0              | 1,600          | 1,600          |
| 100-5101-795-00                       | DOWNTOWN PROMOTIONS              | 1,000          | 29,000         | 25,000         | 1,000          | 0              | 1,000          |
| 100-5101-795-01                       | DOWNTOWN PROMO-WAYFINDING        | 0              | 20,000         | 20,000         | 20,000         | 80,000         | 100,000        |
| <b>TOTAL MISCELLANEOUS</b>            |                                  | <b>62,670</b>  | <b>129,648</b> | <b>145,965</b> | <b>101,648</b> | <b>83,336</b>  | <b>184,984</b> |
| <b>TOTAL MAYOR/COUNCIL</b>            |                                  | <b>168,711</b> | <b>234,567</b> | <b>214,877</b> | <b>239,557</b> | <b>114,116</b> | <b>353,673</b> |

TAX

**100-GENERAL FUND  
GENERAL ADMINISTRATION  
TAX**

| EXPENDITURES                               | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|--|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>CONTRACTS &amp; SERVICES</b>            |                   |                   |                     |                               |                      |                              |
| 100-5103-202-00 ADMINISTRATION & OPERATION | 129,270           | 141,671           | 141,671             | 141,671                       | 17,098               | 158,769                      |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>      | <b>129,270</b>    | <b>141,671</b>    | <b>141,671</b>      | <b>141,671</b>                | <b>17,098</b>        | <b>158,769</b>               |
| <b>TOTAL TAX</b>                           | <b>129,270</b>    | <b>141,671</b>    | <b>141,671</b>      | <b>141,671</b>                | <b>17,098</b>        | <b>158,769</b>               |

# CITY MANAGER

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

| EXPENDITURES                    |                           | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|---------------------------------|---------------------------|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>PERSONNEL SERVICES</b>       |                           |                   |                   |                     |                               |                      |                              |
| 100-5105-102-00                 | SALARIES - ADMINISTRATIVE | 166,648           | 170,242           | 158,421             | 172,092                       | 5,162                | 177,254                      |
| 100-5105-105-00                 | SALARIES - PROFESSIONAL   | 64,268            | 66,748            | 49,778              | 80,520                        | 2,416                | 82,936                       |
| 100-5105-106-00                 | WAGES - CLERICAL          | 17,733            | 31,209            | 15,000              | 32,947                        | 988                  | 33,935                       |
| 100-5105-110-00                 | WAGES - PART TIME         | 13,079            | 13,475            | 0                   | 16,474                        | 494                  | 16,968                       |
| 100-5105-116-00                 | LONGEVITY                 | 4,953             | 5,228             | 5,228               | 5,521                         | 0                    | 5,521                        |
| 100-5105-120-00                 | FICA/MEDICARE             | 21,311            | 23,625            | 13,744              | 23,938                        | 693                  | 24,631                       |
| 100-5105-122-00                 | RETIREMENT                | 36,355            | 37,678            | 31,550              | 39,865                        | 58                   | 39,923                       |
| 100-5105-130-00                 | EMPLOYEE HEALTH INSURANCE | 41,042            | 31,277            | 20,450              | 30,981                        | -491                 | 30,490                       |
| 100-5105-132-00                 | WORKER'S COMP             | 762               | 723               | 509                 | 688                           | 20                   | 708                          |
| 100-5105-150-00                 | CAR ALLOWANCE             | 5,360             | 5,360             | 8,000               | 5,360                         | 2,640                | 8,000                        |
| 100-5105-155-00                 | PAYROLL CONTINGENCY       | -1,080            | 0                 | 0                   | 0                             | 0                    | 0                            |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>370,431</b>    | <b>385,565</b>    | <b>302,680</b>      | <b>408,386</b>                | <b>11,980</b>        | <b>420,366</b>               |

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

**CONTRACTS & SERVICES**

|                                       |                             |               |               |               |               |          |               |
|---------------------------------------|-----------------------------|---------------|---------------|---------------|---------------|----------|---------------|
| 100-5105-204-00                       | LEGAL                       | 60            | 200           | 0             | 250           | 0        | 250           |
| 100-5105-206-00                       | INSURANCE                   | 400           | 400           | 400           | 400           | 0        | 400           |
| 100-5105-207-00                       | PRINTING, MKTG & PUBLIC REL | 12,702        | 15,500        | 10,308        | 21,500        | 0        | 21,500        |
| 100-5105-214-00                       | RENTS & LEASES              | 3,712         | 4,650         | 3,384         | 3,400         | 0        | 3,400         |
| 100-5105-218-00                       | COMPUTER EQUIP & SOFTWARE   | 1,310         | 9,800         | 10,113        | 12,430        | 0        | 12,430        |
| 100-5105-222-00                       | SAFETY & REGULATORY         | 35            | 100           | 35            | 200           | 0        | 200           |
| 100-5105-226-00                       | RADIO & COMMUNICATIONS      | 16,137        | 18,200        | 17,009        | 18,200        | 0        | 18,200        |
| 100-5105-228-00                       | JANITORIAL                  | 1,508         | 1,000         | 1,500         | 16,219        | 0        | 16,219        |
| 100-5105-240-00                       | POSTAGE & SHIPPING          | 355           | 600           | 1,089         | 1,500         | 0        | 1,500         |
| 100-5105-299-00                       | OTHER CONTRACTS & SERVICES  | 22,016        | 5,000         | 12,230        | 3,300         | 0        | 3,300         |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                             | <b>58,235</b> | <b>55,450</b> | <b>56,068</b> | <b>77,399</b> | <b>0</b> | <b>77,399</b> |

**MATERIALS & SUPPLIES**

|                 |                  |       |       |       |       |   |       |
|-----------------|------------------|-------|-------|-------|-------|---|-------|
| 100-5105-302-00 | OFFICE           | 5,363 | 6,000 | 2,650 | 6,000 | 0 | 6,000 |
| 100-5105-320-00 | FOOD & BEVERAGE  | 562   | 600   | 145   | 500   | 0 | 500   |
| 100-5105-328-00 | JANITORIAL       | 1,568 | 2,300 | 1,200 | 1,500 | 0 | 1,500 |
| 100-5105-334-00 | OFFICE FURNITURE | 65    | 150   | 0     | 0     | 0 | 0     |
| 100-5105-399-00 | OTHER SUPPLIES   | 242   | 400   | 1,340 | 2,000 | 0 | 2,000 |

**TOTAL MATERIALS & SUPPLIES**


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|              |              |              |               |          |               |
|--------------|--------------|--------------|---------------|----------|---------------|
| <b>7,800</b> | <b>9,450</b> | <b>5,335</b> | <b>10,000</b> | <b>0</b> | <b>10,000</b> |
|--------------|--------------|--------------|---------------|----------|---------------|

**MAINTENANCE & REPAIRS**

|                 |                             |       |       |        |       |   |       |
|-----------------|-----------------------------|-------|-------|--------|-------|---|-------|
| 100-5105-410-00 | BUILDINGS & STRUCTURES      | 2,973 | 2,000 | 11,200 | 2,000 | 0 | 2,000 |
| 100-5105-499-00 | OTHER MAINTENANCE & REPAIRS | 95    | 200   | 0      | 0     | 0 | 0     |

**TOTAL MAINTENANCE & REPAIRS**


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|              |              |               |              |          |              |
|--------------|--------------|---------------|--------------|----------|--------------|
| <b>3,068</b> | <b>2,200</b> | <b>11,200</b> | <b>2,000</b> | <b>0</b> | <b>2,000</b> |
|--------------|--------------|---------------|--------------|----------|--------------|

**STAFF DEV & TRAINING**

|                 |                           |       |       |       |       |   |       |
|-----------------|---------------------------|-------|-------|-------|-------|---|-------|
| 100-5105-502-00 | DUES & SUBSCRIPTIONS      | 5,480 | 5,500 | 4,889 | 6,440 | 0 | 6,440 |
| 100-5105-508-00 | MTGS-SEMINARS-CONFERENCES | 2,650 | 2,700 | 1,590 | 2,700 | 0 | 2,700 |

**TOTAL STAFF DEV & TRAINING**


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|              |              |              |              |          |              |
|--------------|--------------|--------------|--------------|----------|--------------|
| <b>8,130</b> | <b>8,200</b> | <b>6,479</b> | <b>9,140</b> | <b>0</b> | <b>9,140</b> |
|--------------|--------------|--------------|--------------|----------|--------------|

**MISCELLANEOUS**

|                 |                 |       |       |       |       |   |       |
|-----------------|-----------------|-------|-------|-------|-------|---|-------|
| 100-5105-710-00 | EMPLOYEE AWARDS | 6,050 | 4,500 | 4,486 | 4,500 | 0 | 4,500 |
|-----------------|-----------------|-------|-------|-------|-------|---|-------|

**TOTAL MISCELLANEOUS**


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|              |              |              |              |          |              |
|--------------|--------------|--------------|--------------|----------|--------------|
| <b>6,050</b> | <b>4,500</b> | <b>4,486</b> | <b>4,500</b> | <b>0</b> | <b>4,500</b> |
|--------------|--------------|--------------|--------------|----------|--------------|

**CAPITAL OUTLAY**

|                 |                           |   |       |   |   |   |   |
|-----------------|---------------------------|---|-------|---|---|---|---|
| 100-5105-904-00 | COMPUTER EQUIP & SOFTWARE | 0 | 8,550 | 0 | 0 | 0 | 0 |
|-----------------|---------------------------|---|-------|---|---|---|---|

**TOTAL CAPITAL OUTLAY**


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|          |              |          |          |          |          |
|----------|--------------|----------|----------|----------|----------|
| <b>0</b> | <b>8,550</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------|--------------|----------|----------|----------|----------|

**TOTAL CITY MANAGER**


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|                |                |                |                |               |                |
|----------------|----------------|----------------|----------------|---------------|----------------|
| <b>453,714</b> | <b>473,915</b> | <b>386,248</b> | <b>511,425</b> | <b>11,980</b> | <b>523,405</b> |
|----------------|----------------|----------------|----------------|---------------|----------------|

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# ECONOMIC DEVELOPMENT

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

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

**FINANCE DEPT.**

**100-GENERAL FUND  
GENERAL ADMINISTRATION  
FINANCE**

| EXPENDITURES                              | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|---|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>PERSONNEL SERVICES</b>                 |                   |                   |                     |                               |                      |                              |
| 100-5108-102-00 SALARIES - ADMINISTRATIVE | 51,401            | 52,967            | 47,826              | 51,985                        | 1,560                | 53,545                       |
| 100-5108-104-00 SALARIES - SUPERVISORY    | 40,818            | 42,543            | 38,310              | 41,673                        | 1,250                | 42,923                       |
| 100-5108-105-00 SALARIES - PROFESSIONAL   | 28,816            | 26,065            | 23,949              | 26,035                        | 781                  | 26,816                       |
| 100-5108-106-00 WAGES - CLERICAL          | 48,677            | 49,136            | 44,715              | 48,681                        | 1,460                | 50,141                       |
| 100-5108-116-00 LONGEVITY                 | 6,027             | 6,361             | 6,361               | 6,690                         | 0                    | 6,690                        |
| 100-5108-120-00 FICA/MEDICARE             | 13,444            | 13,851            | 12,639              | 13,741                        | 387                  | 14,128                       |
| 100-5108-122-00 RETIREMENT                | 22,934            | 23,067            | 23,406              | 22,884                        | 644                  | 23,528                       |
| 100-5108-130-00 EMPLOYEE HEALTH INSURANCE | 29,041            | 22,778            | 22,013              | 22,370                        | 437                  | 22,807                       |
| 100-5108-132-00 WORKER'S COMP             | 481               | 442               | 311                 | 395                           | 11                   | 406                          |
| 100-5108-150-00 CAR ALLOWANCE             | 0                 | 0                 | 0                   | 4,560                         | -4,560               | 0                            |
| 100-5108-155-00 PAYROLL CONTINGENCY       | 0                 | 0                 | 0                   | 7,710                         | 209                  | 7,919                        |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>241,639</b>    | <b>237,210</b>    | <b>219,530</b>      | <b>246,724</b>                | <b>2,179</b>         | <b>248,903</b>               |

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

**CONTRACTS & SERVICES**

|   |               |               |               |               |              |               |
|---|---------------|---------------|---------------|---------------|--------------|---------------|
| 100-5108-202-00 ADMINISTRATION & OPERATIONS | 40            | 40            | 35            | 40            | 0            | 40            |
| 100-5108-207-00 PRINTING, MKTG & PUBLIC REL | 0             | 50            | 35            | 50            | 0            | 50            |
| 100-5108-212-00 FINANCIAL & ACCOUNTING      | 12,000        | 16,350        | 15,885        | 16,350        | 0            | 16,350        |
| 100-5108-214-00 RENTS & LEASES              | 1,200         | 2,300         | 1,149         | 1,200         | 0            | 1,200         |
| 100-5108-218-00 COMPUTER EQUIP & SOFTWARE   | 21,000        | 24,000        | 21,308        | 24,000        | 2,000        | 26,000        |
| 100-5108-226-00 RADIO & COMMUNICATIONS      | 2,400         | 2,700         | 2,757         | 2,800         | 0            | 2,800         |
| 100-5108-240-00 POSTAGE & SHIPPING          | 1,850         | 1,850         | 1,500         | 1,850         | 0            | 1,850         |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>       | <b>38,490</b> | <b>47,290</b> | <b>42,669</b> | <b>46,290</b> | <b>2,000</b> | <b>48,290</b> |

**MATERIALS & SUPPLIES**

|   |       |       |       |       |   |       |
|---|-------|-------|-------|-------|---|-------|
| 100-5108-302-00 OFFICE                    | 3,500 | 5,000 | 5,200 | 5,000 | 0 | 5,000 |
| 100-5108-304-00 COMPUTER EQUIP & SOFTWARE | 1,000 | 1,000 | 600   | 1,000 | 0 | 1,000 |
| 100-5108-330-00 UNIFORMS                  | 0     | 300   | 289   | 300   | 0 | 300   |

|                                       |                           |                |                |                |                |              |                |
|---------------------------------------|---------------------------|----------------|----------------|----------------|----------------|--------------|----------------|
| <b>TOTAL MATERIALS &amp; SUPPLIES</b> |                           | <b>4,500</b>   | <b>6,300</b>   | <b>6,089</b>   | <b>6,300</b>   | <b>0</b>     | <b>6,300</b>   |
| <b>STAFF DEV &amp; TRAINING</b>       |                           |                |                |                |                |              |                |
| 100-5108-502-00                       | DUES & SUBSCRIPTIONS      | 500            | 500            | 290            | 700            | 0            | 700            |
| 100-5108-506-00                       | CERTIFICATION & LICENSING | 150            | 400            | 240            | 400            | 0            | 400            |
| 100-5108-508-00                       | MTGS-SEMINARS-CONFERENCES | 350            | 3,000          | 1,700          | 3,000          | 0            | 3,000          |
| 100-5108-510-00                       | TRANSPORTATION & LODGING  | 1,500          | 2,000          | 800            | 2,000          | 0            | 2,000          |
| <b>TOTAL STAFF DEV &amp; TRAINING</b> |                           | <b>2,500</b>   | <b>5,900</b>   | <b>3,030</b>   | <b>6,100</b>   | <b>0</b>     | <b>6,100</b>   |
| <b>TOTAL FINANCE</b>                  |                           | <b>287,129</b> | <b>296,700</b> | <b>271,318</b> | <b>305,414</b> | <b>4,179</b> | <b>309,593</b> |

# INFORMATION SERVICES

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

| EXPENDITURES                               | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|--|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>CONTRACTS &amp; SERVICES</b>            |                   |                   |                     |                               |                      |                              |
| 100-5109-218-00 COMPUTER EQUIP & SOFTWARE  | 93                | 1,000             | 150                 | 500                           | 0                    | 500                          |
| 100-5109-226-00 RADIO & COMMUNICATIONS     | 10,212            | 10,212            | 10,212              | 10,500                        | 0                    | 10,500                       |
| 100-5109-299-00 OTHER CONTRACTS & SERVICES | 139,805           | 95,000            | 94,200              | 98,000                        | 0                    | 98,000                       |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>      | <b>150,110</b>    | <b>106,212</b>    | <b>104,562</b>      | <b>109,000</b>                | <b>0</b>             | <b>109,000</b>               |
| <b>MATERIALS &amp; SUPPLIES</b>            |                   |                   |                     |                               |                      |                              |
| 100-5109-302-00 OFFICE                     | 0                 | 2,000             | 20                  | 0                             | 0                    | 0                            |
| 100-5109-304-00 COMPUTER EQUIP & SOFTWARE  | 26,123            | 20,000            | 21,700              | 22,000                        | 0                    | 22,000                       |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>      | <b>26,123</b>     | <b>22,000</b>     | <b>21,720</b>       | <b>22,000</b>                 | <b>0</b>             | <b>22,000</b>                |
| <b>CAPITAL OUTLAY</b>                      |                   |                   |                     |                               |                      |                              |
| 100-5109-904-00 COMPUTER EQUIP & SOFTWARE  | 69,726            | 6,000             | 4,900               | 6,000                         | 0                    | 6,000                        |
| <b>TOTAL CAPITAL OUTLAY</b>                | <b>69,726</b>     | <b>6,000</b>      | <b>4,900</b>        | <b>6,000</b>                  | <b>0</b>             | <b>6,000</b>                 |
| <b>TOTAL INFORMATION SERVICES</b>          | <b>245,959</b>    | <b>134,212</b>    | <b>131,182</b>      | <b>137,000</b>                | <b>0</b>             | <b>137,000</b>               |

# CIVIL SERVICE

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

| EXPENDITURES                              | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|---|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>PERSONNEL SERVICES</b>                 |                   |                   |                     |                               |                      |                              |
| 100-5110-105-00 SALARIES - PROFESSIONAL   | 15,003            | 16,819            | 14,132              | 15,378                        | 461                  | 15,839                       |
| 100-5110-116-00 LONGEVITY                 | 595               | 634               | 634                 | 673                           | 0                    | 673                          |
| 100-5110-120-00 FICA/MEDICARE             | 1,193             | 1,345             | 1,182               | 1,228                         | 35                   | 1,263                        |
| 100-5110-122-00 RETIREMENT                | 2,036             | 2,241             | 2,146               | 2,045                         | 79                   | 2,124                        |
| 100-5110-130-00 EMPLOYEE HEALTH INSURANCE | 2,553             | 2,009             | 1,940               | 1,964                         | 59                   | 2,023                        |
| 100-5110-132-00 WORKER'S COMP             | 43                | 44                | 62                  | 35                            | 1                    | 36                           |
| 100-5110-155-00 PAYROLL CONTINGENCY       | 0                 | 0                 | 0                   | 0                             | 0                    | 0                            |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>21,423</b>     | <b>23,092</b>     | <b>20,096</b>       | <b>21,323</b>                 | <b>635</b>           | <b>21,958</b>                |
| <b>CONTRACTS &amp; SERVICES</b>           |                   |                   |                     |                               |                      |                              |
| 100-5110-214-00 RENTS & LEASES            | 198               | 350               | 283                 | 350                           | 0                    | 350                          |
| 100-5110-240-00 POSTAGE & SHIPPING        | 113               | 400               | 55                  | 400                           | 0                    | 400                          |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>     | <b>311</b>        | <b>750</b>        | <b>338</b>          | <b>750</b>                    | <b>0</b>             | <b>750</b>                   |
| <b>MATERIALS &amp; SUPPLIES</b>           |                   |                   |                     |                               |                      |                              |
| 100-5110-302-00 OFFICE                    | 389               | 450               | 250                 | 450                           | 0                    | 450                          |
| 100-5110-399-00 OTHER SUPPLIES            | 1,834             | 7,100             | 5,820               | 7,100                         | 0                    | 7,100                        |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>     | <b>2,223</b>      | <b>7,550</b>      | <b>6,070</b>        | <b>7,550</b>                  | <b>0</b>             | <b>7,550</b>                 |
| <b>STAFF DEV &amp; TRAINING</b>           |                   |                   |                     |                               |                      |                              |
| 100-5110-502-00 DUES & SUBSCRIPTIONS      | 75                | 75                | 75                  | 295                           | 0                    | 295                          |
| 100-5110-508-00 MTGS-SEMINARS-CONFERENCES | 2,658             | 7,765             | 1,100               | 7,765                         | 0                    | 7,765                        |
| <b>TOTAL STAFF DEV &amp; TRAINING</b>     | <b>2,733</b>      | <b>7,840</b>      | <b>1,175</b>        | <b>8,060</b>                  | <b>0</b>             | <b>8,060</b>                 |
| <b>TOTAL CIVIL SERVICE</b>                | <b>26,690</b>     | <b>39,232</b>     | <b>27,679</b>       | <b>37,683</b>                 | <b>635</b>           | <b>38,318</b>                |

# COMMUNITY FACILITIES

**100-GENERAL FUND  
HEALTH  
COMMUNITY FACILITY**

| EXPENDITURES                                | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|---|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>CONTRACTS &amp; SERVICES</b>             |                   |                   |                     |                               |                      |                              |
| 100-5211-210-00 BUILDINGS & STRUCTURES      | 1,454             | 1,900             | 500                 | 1,900                         | 0                    | 1,900                        |
| 100-5211-226-00 RADIO & COMMUNICATIONS      | 9,279             | 7,465             | 13,080              | 9,000                         | 0                    | 9,000                        |
| 100-5211-299-00 OTHER CONTRACTS & SERVICES  | 696               | 960               | 280                 | 960                           | 0                    | 960                          |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>       | <b>11,429</b>     | <b>10,325</b>     | <b>13,860</b>       | <b>11,860</b>                 | <b>0</b>             | <b>11,860</b>                |
| <b>MATERIALS &amp; SUPPLIES</b>             |                   |                   |                     |                               |                      |                              |
| 100-5211-310-00 BUILDINGS & STRUCTURES      | 4,814             | 2,000             | 1,250               | 2,000                         | 0                    | 2,000                        |
| 100-5211-399-00 OTHER SUPPLIES              | 140               | 800               | 245                 | 800                           | 0                    | 800                          |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>       | <b>4,954</b>      | <b>2,800</b>      | <b>1,495</b>        | <b>2,800</b>                  | <b>0</b>             | <b>2,800</b>                 |
| <b>MAINTENANCE &amp; REPAIRS</b>            |                   |                   |                     |                               |                      |                              |
| 100-5211-410-00 BUILDINGS & STRUCTURES      | 5,661             | 2,500             | 1,140               | 2,500                         | 0                    | 2,500                        |
| 100-5211-499-00 OTHER MAINTENANCE & REPAIRS | 195               | 800               | 685                 | 800                           | 0                    | 800                          |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b>      | <b>5,856</b>      | <b>3,300</b>      | <b>1,825</b>        | <b>3,300</b>                  | <b>0</b>             | <b>3,300</b>                 |
| <b>CAPITAL OUTLAY</b>                       |                   |                   |                     |                               |                      |                              |
| 100-5211-911-00 CONSTR/PROJECT IMPROVEMENT  | 0                 | 0                 | 0                   | 0                             | 0                    | 0                            |
|   | <b>0</b>          | <b>0</b>          | <b>0</b>            | <b>0</b>                      | <b>0</b>             | <b>0</b>                     |
| <b>TOTAL COMMUNITY FACILITY</b>             | <b>22,239</b>     | <b>16,425</b>     | <b>17,180</b>       | <b>17,960</b>                 | <b>0</b>             | <b>17,960</b>                |

# 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 | REVISIONS     | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>                 |                |                |                |                 |               |                |
| 100-5314-104-00 SALARIES - SUPERVISORY    | 42,407         | 55,067         | 28,385         | 87,860          | 2,636         | 90,496         |
| 100-5314-108-00 WAGES - LABOR             | 246,431        | 336,913        | 257,398        | 293,300         | 8,800         | 302,100        |
| 100-5314-112-00 OVERTIME                  | 58,003         | 41,200         | 54,390         | 40,000          | 1,200         | 41,200         |
| 100-5314-114-00 CERTIFICATION PAY         | 12,427         | 13,800         | 9,200          | 13,800          | 0             | 13,800         |
| 100-5314-116-00 LONGEVITY                 | 13,752         | 10,978         | 10,796         | 6,284           | 0             | 6,284          |
| 100-5314-118-00 INCENTIVE PAY             | 50             | 0              | 300            | 0               | 0             | 0              |
| 100-5314-120-00 FICA/MEDICARE             | 29,175         | 34,686         | 26,972         | 33,755          | 967           | 34,722         |
| 100-5314-122-00 RETIREMENT                | 51,295         | 57,763         | 49,507         | 56,214          | 1,939         | 58,153         |
| 100-5314-130-00 EMPLOYEE HEALTH INSURANCE | 58,844         | 78,489         | 58,919         | 77,668          | 1,837         | 79,505         |
| 100-5314-132-00 WORKER'S COMP             | 890            | 1,109          | 1,562          | 971             | 27            | 998            |
| 100-5314-155-00 PAYROLL CONTINGENCY       | 50             | 0              | 0              | 0               | 0             | 0              |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>513,324</b> | <b>630,005</b> | <b>497,429</b> | <b>609,852</b>  | <b>17,406</b> | <b>627,258</b> |

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

**CONTRACTS & SERVICES**

|  |              |               |              |               |          |               |
|--|--------------|---------------|--------------|---------------|----------|---------------|
| 100-5314-224-00 CHEMICAL & MEDICAL     | 803          | 300           | 840          | 600           | 0        | 600           |
| 100-5314-226-00 RADIO & COMMUNICATIONS | 8,415        | 10,066        | 5,410        | 10,066        | 0        | 10,066        |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>  | <b>9,218</b> | <b>10,366</b> | <b>6,250</b> | <b>10,666</b> | <b>0</b> | <b>10,666</b> |

**MATERIALS & SUPPLIES**

|   |              |              |              |               |          |               |
|---|--------------|--------------|--------------|---------------|----------|---------------|
| 100-5314-302-00 OFFICE                    | 585          | 1,500        | 1,481        | 1,900         | 0        | 1,900         |
| 100-5314-304-00 COMPUTER EQUIP & SOFTWARE | 3,988        | 4,340        | 0            | 17,800        | 0        | 17,800        |
| 100-5314-330-00 UNIFORMS & APPAREL        | 523          |              | 0            | 800           | 0        | 800           |
| 100-5314-332-00 MINOR TOOLS & EQUIPMENT   | 149          | 0            | 0            | 0             | 0        | 0             |
| 100-5314-334-00 OFFICE FURNITURE          | 965          | 0            | 0            | 1,000         | 0        | 1,000         |
| 100-5314-399-00 OTHER SUPPLIES            | 0            | 1,000        | 0            | 1,000         | 0        | 1,000         |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>     | <b>6,210</b> | <b>6,840</b> | <b>1,481</b> | <b>22,500</b> | <b>0</b> | <b>22,500</b> |

**MAINTENANCE & REPAIRS**

|                 |                             |    |       |       |       |   |       |
|-----------------|-----------------------------|----|-------|-------|-------|---|-------|
| 100-5314-402-00 | OFFICE EQUIPMENT            | 78 | 200   | 0     | 200   | 0 | 200   |
| 100-5314-426-00 | RADIO & COMMUNICATIONS      | 0  | 200   | 0     | 200   | 0 | 200   |
| 100-5314-499-00 | OTHER MAINTENANCE & REPAIRS | 0  | 3,000 | 3,500 | 3,000 | 0 | 3,000 |

**TOTAL MAINTENANCE & REPAIRS**

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|           |              |              |              |          |              |
|-----------|--------------|--------------|--------------|----------|--------------|
| <b>78</b> | <b>3,400</b> | <b>3,500</b> | <b>3,400</b> | <b>0</b> | <b>3,400</b> |
|-----------|--------------|--------------|--------------|----------|--------------|

**STAFF DEV & TRAINING**

|                 |                           |     |       |     |       |   |       |
|-----------------|---------------------------|-----|-------|-----|-------|---|-------|
| 100-5314-506-00 | CERTIFICATION & LICENSING | 374 | 1,000 | 400 | 1,000 | 0 | 1,000 |
| 100-5314-508-00 | MTGS-SEMINARS-CONFERENCES | 250 | 500   | 100 | 500   | 0 | 500   |
| 100-5314-510-00 | TRANSPORTATION & LODGING  | 354 | 800   | 200 | 800   | 0 | 800   |

**TOTAL STAFF DEV & TRAINING**

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|            |              |            |              |          |              |
|------------|--------------|------------|--------------|----------|--------------|
| <b>978</b> | <b>2,300</b> | <b>700</b> | <b>2,300</b> | <b>0</b> | <b>2,300</b> |
|------------|--------------|------------|--------------|----------|--------------|

**TOTAL COMMUNICATIONS**

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|                |                |                |                |               |                |
|----------------|----------------|----------------|----------------|---------------|----------------|
| <b>529,808</b> | <b>652,911</b> | <b>509,360</b> | <b>648,718</b> | <b>17,406</b> | <b>666,124</b> |
|----------------|----------------|----------------|----------------|---------------|----------------|

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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 | REVISIONS    | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>       |                              |                |                |                |                 |              |                |
| 100-5315-104-04                 | SALARIES - SUPERVISORY - ACO | 38,670         | 41,755         | 37,304         | 40,747          | 1,222        | 41,969         |
| 100-5315-106-00                 | WAGES - CLERICAL             | 23,223         | 26,293         | 0              | 25,792          | 774          | 26,566         |
| 100-5315-108-00                 | WAGES - LABOR                | 108,469        | 112,993        | 95,030         | 112,883         | 3,387        | 116,270        |
| 100-5315-110-00                 | WAGES - PART TIME            | 23,224         | 24,862         | 40,663         | 24,856          | 746          | 25,602         |
| 100-5315-112-00                 | OVERTIME                     | 1,700          | 618            | 1,500          | 600             | 18           | 618            |
| 100-5315-116-00                 | LONGEVITY                    | 3,055          | 3,481          | 3,351          | 3,997           | 0            | 3,997          |
| 100-5315-120-00                 | FICA/MEDICARE                | 15,173         | 15,883         | 14,052         | 15,979          | 470          | 16,449         |
| 100-5315-122-00                 | RETIREMENT                   | 25,884         | 26,452         | 26,105         | 26,611          | 783          | 27,394         |
| 100-5315-130-00                 | EMPLOYEE HEALTH INSURANCE    | 51,719         | 46,750         | 44,572         | 46,407          | 842          | 47,249         |
| 100-5315-132-00                 | WORKER'S COMP                | 6,850          | 7,060          | 9,946          | 6,998           | 206          | 7,204          |
| 100-5315-155-00                 | PAYROLL CONTINGENCY          | 0              | 0              | 0              | 0               | 0            | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                              | <b>297,967</b> | <b>306,147</b> | <b>272,523</b> | <b>304,870</b>  | <b>8,448</b> | <b>313,318</b> |

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

**CONTRACTS & SERVICES**

|                                      |                             |               |               |               |               |          |               |
|--------------------------------------|-----------------------------|---------------|---------------|---------------|---------------|----------|---------------|
| 100-5315-207-00                      | PRINTING, MKTG & PUBLIC REL | 0             | 250           | 200           | 250           | 0        | 250           |
| 100-5315-208-00                      | GROUNDS & LANDSCAPING       | 0             | 0             | 0             | 0             | 0        | 0             |
| 100-5315-214-00                      | RENTS & LEASES              | 1             | 3,730         | 0             | 7,296         | 0        | 7,296         |
| 100-5315-218-00                      | COMPUTER EQUIP & SOFTWARE   | 340           | 0             | 0             | 500           | 0        | 500           |
| 100-5315-220-00                      | FOOD & BEVERAGE             | 1,078         | 1,000         | 940           | 1,200         | 0        | 1,200         |
| 100-5315-222-00                      | SAFETY & REGULATORY         | 12            | 456           | 258           | 500           | 0        | 500           |
| 100-5315-224-00                      | CHEMICAL & MEDICAL          | 699           | 200           | 7,200         | 7,500         | 0        | 7,500         |
| 100-5315-226-00                      | RADIO & COMMUNICATIONS      | 3,492         | 3,492         | 6,381         | 5,000         | 0        | 5,000         |
| 100-5315-226-04                      | RADIO & COMMUNICATIONS-ACO  | 570           | 570           | 570           | 570           | 0        | 570           |
| 100-5315-240-00                      | POSTAGE & SHIPPING          | 1,000         | 1,000         | 40            | 500           | 0        | 500           |
| 100-5315-244-00                      | UTILITIES                   | 0             | 0             | 0             | 0             | 0        | 0             |
| 100-5315-252-00                      | LICENS/REGISTR/PERMITS      | 0             | 0             | 0             | 0             | 0        | 0             |
| 100-5315-299-00                      | OTHER CONTRACTS & SERVICES  | 48,020        | 20,000        | 26,800        | 20,000        | 0        | 20,000        |
| <b>TOTAL CONTRACT &amp; SERVICES</b> |                             | <b>55,212</b> | <b>30,698</b> | <b>42,389</b> | <b>43,316</b> | <b>0</b> | <b>43,316</b> |

**MATERIALS & SUPPLIES**

|                                       |                         |               |               |               |               |          |               |
|---------------------------------------|-------------------------|---------------|---------------|---------------|---------------|----------|---------------|
| 100-5315-302-00                       | OFFICE                  | 2,121         | 2,000         | 900           | 1,000         | 0        | 1,000         |
| 100-5315-303-00                       | ANIMAL FOOD             | 311           | 6,200         | 400           | 3,000         | 0        | 3,000         |
| 100-5315-306-00                       | MOTOR VEHICLES          | 0             | 254           | 100           | 254           | 0        | 254           |
| 100-5315-306-04                       | MOTOR VEHICLES-ACO      | 7             | 400           | 50            | 400           | 0        | 400           |
| 100-5315-308-00                       | GROUNDS & LANDSCAPING   | 38            | 550           | 200           | 550           | 0        | 550           |
| 100-5315-310-00                       | BUILDINGS & STRUCTURES  | 1,678         | 840           | 600           | 840           | 0        | 840           |
| 100-5315-312-00                       | MACHINERY & EQUIPMENT   | 338           | 2,000         | 1,200         | 2,000         | 0        | 2,000         |
| 100-5315-324-00                       | CHEMICAL & MEDICAL      | 19,531        | 16,600        | 12,500        | 16,600        | 0        | 16,600        |
| 100-5315-326-00                       | RADIO & COMMUNICATIONS  | 10,098        | 310           | 0             | 310           | 0        | 310           |
| 100-5315-328-00                       | JANITORIAL              | 5,900         | 5,500         | 5,000         | 5,500         | 0        | 5,500         |
| 100-5315-330-00                       | UNIFORMS & APPAREL      | 596           | 1,022         | 500           | 1,022         | 0        | 1,022         |
| 100-5315-332-00                       | MINOR TOOLS & EQUIPMENT | 0             | 300           | 0             | 300           | 0        | 300           |
| 100-5315-334-00                       | OFFICE FURNITURE        | 1,510         | 0             | 0             | 0             | 0        | 0             |
| 100-5315-335-00                       | GAS                     | 0             | 0             | 0             | 2,500         | 0        | 2,500         |
| 100-5315-335-04                       | GAS - ACO               | 1,020         | 2,000         | 1,250         | 0             | 0        | 0             |
| 100-5315-337-00                       | TIRES-TUBES-BATTERIES   | 454           | 500           | 600           | 1,000         | 0        | 1,000         |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b> |                         | <b>43,602</b> | <b>38,476</b> | <b>23,300</b> | <b>35,276</b> | <b>0</b> | <b>35,276</b> |

**MAINTENANCE & REPAIRS**

|  |                        |              |              |            |              |          |              |
|--|------------------------|--------------|--------------|------------|--------------|----------|--------------|
| 100-5315-406-00                        | MOTOR VEHICLES         | 137          | 100          | 125        | 100          | 0        | 100          |
| 100-5315-410-00                        | BUILDINGS & STRUCTURES | 1,613        | 2,000        | 520        | 2,000        | 0        | 2,000        |
| 100-5315-412-00                        | MACHINERY & EQUIPMENT  | 0            | 600          | 300        | 600          | 0        | 600          |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b> |                        | <b>1,750</b> | <b>2,700</b> | <b>945</b> | <b>2,700</b> | <b>0</b> | <b>2,700</b> |

**STAFF DEV & TRAINING**

|                                       |                           |          |              |            |              |          |              |
|---------------------------------------|---------------------------|----------|--------------|------------|--------------|----------|--------------|
| 100-5315-506-00                       | CERTIFICATION & LICENSING | 0        | 1,000        | 150        | 1,000        | 0        | 1,000        |
| 100-5315-508-00                       | MTGS-SEMINARS-CONFERENCES | 0        | 900          | 550        | 900          | 0        | 900          |
| 100-5315-510-00                       | TRANSPORTATION & LODGING  | 0        | 1,550        | 0          | 1,550        | 0        | 1,550        |
| <b>TOTAL STAFF DEV &amp; TRAINING</b> |                           | <b>0</b> | <b>3,450</b> | <b>700</b> | <b>3,450</b> | <b>0</b> | <b>3,450</b> |

**CAPITAL OUTLAY**

|                             |                       |          |          |          |               |          |               |
|-----------------------------|-----------------------|----------|----------|----------|---------------|----------|---------------|
| 100-5315-910-00             | BUILDING & STRUCTURES | 0        | 0        | 0        | 15,000        | 0        | 15,000        |
| <b>TOTAL CAPITAL OUTLAY</b> |                       | <b>0</b> | <b>0</b> | <b>0</b> | <b>15,000</b> | <b>0</b> | <b>15,000</b> |

**TOTAL ANIMAL CONTROL**

|                |                |                |                |              |                |
|----------------|----------------|----------------|----------------|--------------|----------------|
| <b>398,531</b> | <b>381,471</b> | <b>339,857</b> | <b>404,612</b> | <b>8,448</b> | <b>413,060</b> |
|----------------|----------------|----------------|----------------|--------------|----------------|

# 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 | REVISIONS    | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>       |                           |                |                |                |                 |              |                |
| 100-5316-104-00                 | SALARIES - SUPERVISORY    | 45,808         | 50,016         | 45,945         | 50,016          | 1,500        | 51,516         |
| 100-5316-105-00                 | SALARIES - PROFESSIONAL   | 29,502         | 33,100         | 29,700         | 32,400          | 0            | 32,400         |
| 100-5316-106-00                 | WAGES - CLERICAL          | 62,954         | 68,095         | 62,566         | 68,078          | 2,042        | 70,120         |
| 100-5316-110-00                 | WAGES - PART TIME         | 6,559          | 18,393         | 6,000          | 22,474          | 494          | 22,968         |
| 100-5316-112-00                 | OVERTIME                  | 154            | 618            | 155            | 600             | 18           | 618            |
| 100-5316-114-00                 | CERTIFICATION PAY         | 649            | 720            | 720            | 720             | 0            | 720            |
| 100-5316-116-00                 | LONGEVITY                 | 4,992          | 5,460          | 5,460          | 5,928           | 0            | 5,928          |
| 100-5316-120-00                 | FICA/MEDICARE             | 10,759         | 13,492         | 10,939         | 13,787          | 816          | 14,603         |
| 100-5316-122-00                 | RETIREMENT                | 16,330         | 18,254         | 17,468         | 18,832          | 1,022        | 19,854         |
| 100-5316-130-00                 | EMPLOYEE HEALTH INSURANCE | 22,125         | 15,956         | 23,052         | 15,697          | 813          | 16,510         |
| 100-5316-132-00                 | WORKER'S COMP             | 369            | 418            | 589            | 391             | 9            | 400            |
| 100-5316-155-00                 | PAYROLL CONTINGENCY       | 0              | 0              | 0              | 0               | 0            | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>200,201</b> | <b>224,522</b> | <b>202,594</b> | <b>228,923</b>  | <b>6,714</b> | <b>235,637</b> |

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

**CONTRACTS & SERVICES**

|                                       |                            |               |               |               |               |          |               |
|---------------------------------------|----------------------------|---------------|---------------|---------------|---------------|----------|---------------|
| 100-5316-202-00                       | ADMINISTRATION & OPERATION | 230           | 500           | 120           | 500           | 0        | 500           |
| 100-5316-207-00                       | PRINTING, MKTG & PUBLIC RE | 142           | 300           | 140           | 500           | 0        | 500           |
| 100-5316-212-00                       | FINANCIAL & ACCOUNTING     | 16,464        | 12,000        | 12,520        | 14,000        | 0        | 14,000        |
| 100-5316-214-00                       | RENTS & LEASES             | 1,296         | 1,500         | 1,295         | 1,500         | 0        | 1,500         |
| 100-5316-216-00                       | MAINTENANCE & REPAIRS      | 230           | 600           | 600           | 800           | 0        | 800           |
| 100-5316-218-00                       | COMPUTER & SOFTWARE        | 0             | 0             | 0             | 200           | 0        | 200           |
| 100-5316-222-00                       | SAFETY & REGULATORY        | 202           | 350           | 260           | 350           | 0        | 350           |
| 100-5316-226-00                       | RADIO & COMMUNICATIONS     | 3,224         | 8,000         | 3,200         | 4,000         | 0        | 4,000         |
| 100-5316-240-00                       | POSTAGE & SHIPPING         | 1,862         | 2,000         | 1,600         | 2,000         | 0        | 2,000         |
| 100-5316-244-00                       | UTILITIES                  | 5,362         | 5,000         | 4,520         | 5,000         | 0        | 5,000         |
| 100-5316-299-00                       | OTHER CONTRACTS & SERVICES | 400           | 0             | 0             | 0             | 0        | 0             |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                            | <b>29,412</b> | <b>30,250</b> | <b>24,255</b> | <b>28,850</b> | <b>0</b> | <b>28,850</b> |

**MATERIALS & SUPPLIES**

|                 |                           |       |       |       |       |   |       |
|-----------------|---------------------------|-------|-------|-------|-------|---|-------|
| 100-5316-302-00 | OFFICE                    | 2,189 | 1,800 | 1,270 | 1,800 | 0 | 1,800 |
| 100-5316-304-00 | COMPUTER EQUIP & SOFTWARE | 581   | 500   | 250   | 500   | 0 | 500   |
| 100-5316-320-00 | FOOD & BEVERAGE           | 437   | 400   | 370   | 450   | 0 | 450   |
| 100-5316-328-00 | JANITORIAL                | 407   | 400   | 320   | 400   | 0 | 400   |
| 100-5316-330-00 | UNIFORMS & APPAREL        | 116   | 200   | 160   | 200   | 0 | 200   |
| 100-5316-334-00 | OFFICE FURNITURE          | 750   | 500   | 350   | 500   | 0 | 500   |

**TOTAL MATERIALS & SUPPLIES**


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|              |              |              |              |          |              |
|--------------|--------------|--------------|--------------|----------|--------------|
| <b>4,480</b> | <b>3,800</b> | <b>2,720</b> | <b>3,850</b> | <b>0</b> | <b>3,850</b> |
|--------------|--------------|--------------|--------------|----------|--------------|

**MAINTENANCE & REPAIRS**

|                 |                       |   |     |   |     |   |     |
|-----------------|-----------------------|---|-----|---|-----|---|-----|
| 100-5316-408-00 | GROUNDS & LANDSCAPING | 0 | 200 | 0 | 200 | 0 | 200 |
|-----------------|-----------------------|---|-----|---|-----|---|-----|

**TOTAL MAINTENANCE & REPAIRS**


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|          |            |          |            |          |            |
|----------|------------|----------|------------|----------|------------|
| <b>0</b> | <b>200</b> | <b>0</b> | <b>200</b> | <b>0</b> | <b>200</b> |
|----------|------------|----------|------------|----------|------------|

**STAFF DEV & TRAINING**

|                 |                           |     |       |     |       |   |       |
|-----------------|---------------------------|-----|-------|-----|-------|---|-------|
| 100-5316-502-00 | DUES & SUBSCRIPTIONS      | 20  | 200   | 250 | 300   | 0 | 300   |
| 100-5316-506-00 | CERTIFICATION & LICENSING | 0   | 225   | 150 | 225   | 0 | 225   |
| 100-5316-508-00 | MTGS-SEMINARS-CONFERENCES | 459 | 1,000 | 400 | 1,000 | 0 | 1,000 |
| 100-5316-510-00 | TRANSPORTATION & LODGING  | 103 | 1,500 | 200 | 1,500 | 0 | 1,500 |

**TOTAL STAFF DEV & TRAINING**


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|            |              |              |              |          |              |
|------------|--------------|--------------|--------------|----------|--------------|
| <b>582</b> | <b>2,925</b> | <b>1,000</b> | <b>3,025</b> | <b>0</b> | <b>3,025</b> |
|------------|--------------|--------------|--------------|----------|--------------|

**MISCELLANEOUS**

|                 |                  |       |       |       |       |   |       |
|-----------------|------------------|-------|-------|-------|-------|---|-------|
| 100-5316-740-00 | CREDIT CARD FEES | 4,725 | 4,000 | 3,270 | 4,000 | 0 | 4,000 |
|-----------------|------------------|-------|-------|-------|-------|---|-------|

**TOTAL MISCELLANEOUS**


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|              |              |              |              |          |              |
|--------------|--------------|--------------|--------------|----------|--------------|
| <b>4,725</b> | <b>4,000</b> | <b>3,270</b> | <b>4,000</b> | <b>0</b> | <b>4,000</b> |
|--------------|--------------|--------------|--------------|----------|--------------|

**CAPITAL OUTLAY**

|                 |                       |   |        |        |   |   |   |
|-----------------|-----------------------|---|--------|--------|---|---|---|
| 100-5316-910-00 | BUILDING & STRUCTURES | 0 | 26,500 | 26,500 | 0 | 0 | 0 |
|-----------------|-----------------------|---|--------|--------|---|---|---|

**TOTAL CAPITAL OUTLAY**


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|          |               |               |          |          |          |
|----------|---------------|---------------|----------|----------|----------|
| <b>0</b> | <b>26,500</b> | <b>26,500</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------|---------------|---------------|----------|----------|----------|

**TOTAL MUNICIPAL COURT**


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|                |                |                |                |              |                |
|----------------|----------------|----------------|----------------|--------------|----------------|
| <b>239,400</b> | <b>292,197</b> | <b>260,339</b> | <b>268,848</b> | <b>6,714</b> | <b>275,562</b> |
|----------------|----------------|----------------|----------------|--------------|----------------|

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**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  | REVISIONS      | ADOPTED BUDGET   |
| <b>PERSONNEL SERVICES</b>       |                           |                  |                  |                  |                  |                |                  |
| 100-5317-102-00                 | SALARIES - ADMINISTRATIVE | 100,799          | 105,240          | 98,308           | 106,760          | 3,203          | 109,963          |
| 100-5317-104-00                 | SALARIES - SUPERVISORY    | 568,640          | 604,067          | 584,985          | 599,590          | 17,485         | 617,075          |
| 100-5317-106-00                 | WAGES - CLERICAL          | 79,819           | 86,789           | 79,187           | 86,445           | 50,746         | 137,191          |
| 100-5317-108-00                 | WAGES - LABOR             | 810,313          | 1,125,769        | 745,078          | 1,122,475        | 34,089         | 1,156,564        |
| 100-5317-112-00                 | OVERTIME                  | 146,797          | 117,785          | 146,221          | 95,273           | 2,858          | 98,131           |
| 100-5317-114-00                 | CERTIFICATION PAY         | 9,414            | 11,700           | 12,400           | 11,700           | 0              | 11,700           |
| 100-5317-115-00                 | HIRING INCENTIVE          | 0                | 12,000           | 3,000            | 12,000           | 0              | 12,000           |
| 100-5317-116-00                 | LONGEVITY                 | 12,145           | 10,699           | 10,211           | 11,627           | 0              | 11,627           |
| 100-5317-117-00                 | ASSIGNMENT PAY            | 11,397           | 15,300           | 14,450           | 15,300           | 0              | 15,300           |
| 100-5317-118-00                 | INCENTIVE PAY             | 5,073            | 6,300            | 5,400            | 6,300            | 0              | 6,300            |
| 100-5317-120-00                 | FICA/MEDICARE             | 134,640          | 159,863          | 127,921          | 158,161          | 14,414         | 172,575          |
| 100-5317-122-00                 | RETIREMENT                | 239,415          | 266,233          | 235,072          | 263,396          | 19,930         | 283,326          |
| 100-5317-130-00                 | EMPLOYEE HEALTH INSURANCE | 186,926          | 247,878          | 187,072          | 243,650          | 18,832         | 262,482          |
| 100-5317-132-00                 | WORKER'S COMP             | 37,039           | 44,956           | 63,334           | 44,125           | 1,388          | 45,513           |
| 100-5317-155-00                 | PAYROLL CONTINGENCY       | 0                | 0                | 0                |                  | 0              | 0                |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>2,342,417</b> | <b>2,814,579</b> | <b>2,312,639</b> | <b>2,776,802</b> | <b>162,945</b> | <b>2,939,747</b> |

| POLICE DEPT                | Full-time | Part-time | Active | Vacant | Budgeted |
|----------------------------|-----------|-----------|--------|--------|----------|
| Police Chief               | X         |           | 1      |        | X        |
| Administrative Coordinator | X         |           | 1      |        | X        |
| Captain                    | X         |           | 1      |        | X        |
| Lieutenant                 | X         |           | 3      |        | X        |
| 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 Coordinator    | X         |           | 1      |        | X        |
| Property Room Technician   | X         |           |        | 1      | X        |

**CONTRACTS & SERVICES**

|                 |                            |        |        |        |        |   |        |
|-----------------|----------------------------|--------|--------|--------|--------|---|--------|
| 100-5317-202-00 | ADMINISTRATION & OPERATION | 23,600 | 24,600 | 17,800 | 24,600 | 0 | 24,600 |
| 100-5317-206-00 | INSURANCE                  | 1,600  | 600    | 0      | 600    | 0 | 600    |
| 100-5317-207-00 | PRINTING, MKTG & PUBLIC RE | 2,176  | 4,400  | 2,000  | 4,400  | 0 | 4,400  |
| 100-5317-214-00 | RENTS & LEASES             | 3,057  | 36,754 | 3,031  | 65,000 | 0 | 65,000 |
| 100-5317-216-00 | MAINTENANCE & REPAIRS      | 1,530  | 1,500  | 1,387  | 1,500  | 0 | 1,500  |
| 100-5317-218-00 | COMPUTER EQUIP & SOFTWARE  | 670    | 12,700 | 7,800  | 12,700 | 0 | 12,700 |
| 100-5317-224-00 | CHEMICAL & MEDICAL         | 3,049  | 1,600  | 1,240  | 1,600  | 0 | 1,600  |
| 100-5317-226-00 | RADIO & COMMUNICATIONS     | 52,606 | 40,511 | 38,640 | 42,911 | 0 | 42,911 |
| 100-5317-240-00 | POSTAGE & SHIPPING         | 790    | 2,000  | 800    | 2,000  | 0 | 2,000  |
| 100-5317-244-00 | UTILITIES                  | 1,459  | 3,600  | 1,800  | 3,600  | 0 | 3,600  |
| 100-5317-299-00 | OTHER CONTRACTS & SERVICES | 150    | 0      | 0      | 0      | 0 | 0      |

**TOTAL CONTRACTS & SERVICES**

|               |                |               |                |          |                |
|---------------|----------------|---------------|----------------|----------|----------------|
| <b>90,687</b> | <b>128,265</b> | <b>74,498</b> | <b>158,911</b> | <b>0</b> | <b>158,911</b> |
|---------------|----------------|---------------|----------------|----------|----------------|

**MATERIALS & SUPPLIES**

|                 |                           |         |        |        |        |        |        |
|-----------------|---------------------------|---------|--------|--------|--------|--------|--------|
| 100-5317-302-00 | OFFICE                    | 15,445  | 12,600 | 8,500  | 12,600 | 0      | 12,600 |
| 100-5317-304-00 | COMPUTER EQUIP & SOFTWARE | 10,548  | 1,000  | 500    | 1,800  | 0      | 1,800  |
| 100-5317-305-00 | GUNS & AMMUNITION         | 6,710   | 5,000  | 4,300  | 10,935 | 0      | 10,935 |
| 100-5317-306-00 | MOTOR VEHICLES            | 1,907   | 2,100  | 1,850  | 4,100  | 0      | 4,100  |
| 100-5317-312-00 | MACHINERY & EQUIPMENT     | 9,460   | 4,891  | 2,950  | 10,000 | 0      | 10,000 |
| 100-5317-324-00 | CHEMICAL & MEDICAL        | 2,056   | 3,108  | 2,100  | 7,358  | 0      | 7,358  |
| 100-5317-326-00 | RADIO & COMMUNICATIONS    | 355,870 | 4,000  | 1,200  | 4,000  | -2,000 | 2,000  |
| 100-5317-328-00 | JANITORIAL                | 4,517   | 4,200  | 3,500  | 4,200  | 0      | 4,200  |
| 100-5317-330-00 | UNIFORMS & APPAREL        | 11,901  | 12,500 | 11,700 | 18,500 | -6,000 | 12,500 |
| 100-5317-334-00 | OFFICE FURNITURE          | 465     | 900    | 450    | 1,700  | 0      | 1,700  |
| 100-5317-335-00 | GAS                       | 41,000  | 36,000 | 40,500 | 48,100 | -6,100 | 42,000 |
| 100-5317-336-00 | DIESEL                    | 0       | 100    | 300    | 100    | 0      | 100    |
| 100-5317-337-00 | TIRES - TUBES - BATTERIES | 896     | 0      | 0      | 0      | 0      | 0      |
| 100-5317-399-00 | OTHER SUPPLIES            | 0       | 3,000  | 2,500  | 3,000  | 0      | 3,000  |

**TOTAL MATERIALS & SUPPLIES**

|                |               |               |                |                |                |
|----------------|---------------|---------------|----------------|----------------|----------------|
| <b>460,775</b> | <b>89,399</b> | <b>80,350</b> | <b>126,393</b> | <b>-14,100</b> | <b>112,293</b> |
|----------------|---------------|---------------|----------------|----------------|----------------|

**MAINTENANCE & REPAIRS**

|                 |                         |        |        |        |        |   |        |
|-----------------|-------------------------|--------|--------|--------|--------|---|--------|
| 100-5317-406-00 | MOTOR VEHICLES          | 20,687 | 21,637 | 16,000 | 15,000 | 0 | 15,000 |
| 100-5317-408-00 | GROUNDS & LANDSCAPING   | 0      | 1,700  | 700    | 1,700  | 0 | 1,700  |
| 100-5317-410-00 | BUILDINGS & STRUCTURES  | 3,966  | 4,675  | 3,500  | 4,675  | 0 | 4,675  |
| 100-5317-412-00 | MACHINERY & EQUIPMENT   | 1,063  | 0      | 0      | 2,000  | 0 | 2,000  |
| 100-5317-426-00 | RADIO & COMMUNICATIONS  | 805    | 1,600  | 900    | 2,600  | 0 | 2,600  |
| 100-5317-432-00 | MINOR TOOLS & EQUIPMENT | 474    | 500    | 300    | 500    | 0 | 500    |

**TOTAL MAINTENANCE & REPAIRS**

|               |               |               |               |          |               |
|---------------|---------------|---------------|---------------|----------|---------------|
| <b>26,995</b> | <b>30,112</b> | <b>21,400</b> | <b>26,475</b> | <b>0</b> | <b>26,475</b> |
|---------------|---------------|---------------|---------------|----------|---------------|

**STAFF DEV & TRAINING**

|                 |                            |       |       |       |        |   |        |
|-----------------|----------------------------|-------|-------|-------|--------|---|--------|
| 100-5317-502-00 | DUES & SUBSCRIPTIONS       | 687   | 500   | 500   | 3,600  | 0 | 3,600  |
| 100-5317-504-00 | EDUCATION/TRAINING MATERIA | 1,414 | 6,000 | 1,600 | 7,000  | 0 | 7,000  |
| 100-5317-506-00 | CERTIFICATION & LICENSING  | 6,987 | 3,000 | 5,800 | 7,350  | 0 | 7,350  |
| 100-5317-508-00 | MTGS-SEMINARS-CONFERENCES  | 775   | 2,800 | 2,100 | 3,500  | 0 | 3,500  |
| 100-5317-510-00 | TRANSPORTATION & LODGING   | 2,266 | 5,000 | 1,400 | 10,200 | 0 | 10,200 |

**TOTAL STAFF DEV & TRAINING**

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|               |               |               |               |          |               |
|---------------|---------------|---------------|---------------|----------|---------------|
| <b>12,129</b> | <b>17,300</b> | <b>11,400</b> | <b>31,650</b> | <b>0</b> | <b>31,650</b> |
|---------------|---------------|---------------|---------------|----------|---------------|

**MISCELLANEOUS**

|                 |                        |       |       |       |       |   |       |
|-----------------|------------------------|-------|-------|-------|-------|---|-------|
| 100-5317-740-00 | SPECIAL INVESTIGATIONS | 49    | 200   | 50    | 1,000 | 0 | 1,000 |
| 100-5317-749-00 | K-9 EXPENSE            | 4,374 | 4,400 | 1,500 | 4,400 | 0 | 4,400 |

**TOTAL MISCELLANEOUS**

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|              |              |              |              |          |              |
|--------------|--------------|--------------|--------------|----------|--------------|
| <b>4,423</b> | <b>4,600</b> | <b>1,550</b> | <b>5,400</b> | <b>0</b> | <b>5,400</b> |
|--------------|--------------|--------------|--------------|----------|--------------|

**CAPITAL OUTLAY**

|                 |                        |       |   |   |         |          |       |
|-----------------|------------------------|-------|---|---|---------|----------|-------|
| 100-5317-906-00 | MOTOR VEHICLES         | 0     | 0 | 0 | 148,432 | -148,432 | 0     |
| 100-5317-910-00 | BUILDINGS & STRUCTURES | 5,020 | 0 | 0 | 0       | 0        | 0     |
| 100-5317-912-00 | MACHINERY & EQUIPMENT  | 0     | 0 | 0 | 9,600   | 0        | 9,600 |

**TOTAL CAPITAL OUTLAY**

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|              |          |          |                |                 |              |
|--------------|----------|----------|----------------|-----------------|--------------|
| <b>5,020</b> | <b>0</b> | <b>0</b> | <b>158,032</b> | <b>-148,432</b> | <b>9,600</b> |
|--------------|----------|----------|----------------|-----------------|--------------|

**TOTAL POLICE**

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|                  |                  |                  |                  |            |                  |
|------------------|------------------|------------------|------------------|------------|------------------|
| <b>2,942,446</b> | <b>3,084,255</b> | <b>2,501,837</b> | <b>3,283,663</b> | <b>413</b> | <b>3,284,076</b> |
|------------------|------------------|------------------|------------------|------------|------------------|

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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  | REVISIONS     | ADOPTED BUDGET   |
| <b>PERSONNEL SERVICES</b>       |                           |                  |                  |                  |                  |               |                  |
| 100-5318-102-00                 | SALARIES - ADMINISTRATIVE | 144,966          | 156,584          | 144,384          | 157,083          | 4,712         | 161,795          |
| 100-5318-104-00                 | SALARIES - SUPERVISORY    | 190,819          | 168,563          | 141,846          | 169,660          | 5,090         | 174,750          |
| 100-5318-108-00                 | WAGES - LABOR             | 323,184          | 452,755          | 485,465          | 449,783          | 20,753        | 470,536          |
| 100-5318-110-00                 | WAGES - PART TIME         | 24,489           | 26,366           | 26,148           | 26,571           | 1,797         | 28,368           |
| 100-5318-111-00                 | PART TIME-VOLUNTEERS      | 1,456            | 1,000            | 2,500            | 1,000            | 0             | 1,000            |
| 100-5318-112-00                 | OVERTIME                  | 177,491          | 224,886          | 222,318          | 209,419          | 8,665         | 218,084          |
| 100-5318-114-00                 | CERTIFICATION PAY         | 6,316            | 6,900            | 6,200            | 6,900            | 0             | 6,900            |
| 100-5318-116-00                 | LONGEVITY                 | 2,098            | 2,674            | 2,150            | 2,646            | 0             | 2,646            |
| 100-5318-118-00                 | INCENTIVE PAY             | 972              | 600              | 1,600            | 600              | 0             | 600              |
| 100-5318-120-00                 | FICA/MEDICARE             | 66,244           | 79,686           | 70,070           | 78,310           | 3,061         | 81,371           |
| 100-5318-122-00                 | RETIREMENT                | 116,524          | 132,576          | 129,109          | 130,287          | 4,079         | 134,366          |
| 100-5318-130-00                 | EMPLOYEE HEALTH INSURANCE | 89,652           | 119,001          | 89,874           | 117,306          | 2,312         | 119,618          |
| 100-5318-132-00                 | WORKER'S COMP             | 14,366           | 22,009           | 15,502           | 22,583           | 923           | 23,506           |
| 100-5318-155-00                 | PAYROLL CONTINGENCY       | 0                | 0                | 0                |                  | 0             | 0                |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>1,158,577</b> | <b>1,393,600</b> | <b>1,337,166</b> | <b>1,372,148</b> | <b>51,392</b> | <b>1,423,540</b> |

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

**CONTRACTS & SERVICES**

|                                       |                            |               |               |               |               |          |               |
|---------------------------------------|----------------------------|---------------|---------------|---------------|---------------|----------|---------------|
| 100-5318-207-00                       | PRINTING, MKTG & PUBLIC RE | 856           | 3,520         | 1,309         | 3,470         | 0        | 3,470         |
| 100-5318-214-00                       | RENTS & LEASES             | 1,241         | 7,333         | 1,049         | 18,041        | 0        | 18,041        |
| 100-5318-216-00                       | MAINTENANCE & REPAIRS      | 6,274         | 5,625         | 5,825         | 6,200         | 0        | 6,200         |
| 100-5318-226-00                       | RADIO & COMMUNICATIONS     | 9,918         | 9,600         | 10,413        | 10,560        | 0        | 10,560        |
| 100-5318-240-00                       | POSTAGE & SHIPPING         | 244           | 520           | 135           | 500           | 0        | 500           |
| 100-5318-244-00                       | UTILITIES                  | 5,711         | 4,800         | 4,500         | 4,980         | 0        | 4,980         |
| 100-5318-299-00                       | OTHER CONTRACTS & SERVICES | 6,256         | 4,530         | 5,788         | 5,850         | 0        | 5,850         |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                            | <b>30,500</b> | <b>35,928</b> | <b>29,019</b> | <b>49,601</b> | <b>0</b> | <b>49,601</b> |

**MATERIALS & SUPPLIES**

|                 |                           |        |        |       |        |   |        |
|-----------------|---------------------------|--------|--------|-------|--------|---|--------|
| 100-5318-302-00 | OFFICE                    | 1,091  | 1,630  | 1,375 | 1,630  | 0 | 1,630  |
| 100-5318-304-00 | COMPUTER EQUIP & SOFTWARE | 2,355  | 180    | 150   | 630    | 0 | 630    |
| 100-5318-306-00 | MOTOR VEHICLES            | 800    | 720    | 575   | 720    | 0 | 720    |
| 100-5318-310-00 | BUILDINGS & STRUCTURES    | 6,823  | 2,550  | 1,350 | 2,500  | 0 | 2,500  |
| 100-5318-312-00 | MACHINERY & EQUIPMENT     | 11,142 | 7,800  | 6,000 | 4,250  | 0 | 4,250  |
| 100-5318-320-00 | FOOD & BEVERAGE           | 1,358  | 1,400  | 1,330 | 1,400  | 0 | 1,400  |
| 100-5318-322-00 | SAFETY & REGULATORY       | 13,804 | 14,920 | 5,675 | 15,868 | 0 | 15,868 |
| 100-5318-324-00 | CHEMICAL & MEDICAL        | 3,100  | 4,000  | 2,700 | 4,000  | 0 | 4,000  |
| 100-5318-326-00 | RADIO & COMMUNICATIONS    | 86,877 | 3,000  | 1,500 | 3,000  | 0 | 3,000  |
| 100-5318-328-00 | JANITORIAL                | 3,709  | 2,200  | 2,100 | 2,500  | 0 | 2,500  |
| 100-5318-330-00 | UNIFORMS & APPAREL        | 6,542  | 6,272  | 7,087 | 6,272  | 0 | 6,272  |
| 100-5318-332-00 | MINOR TOOLS & EQUIPMENT   | 2,950  | 4,305  | 2,300 | 4,588  | 0 | 4,588  |
| 100-5318-334-00 | OFFICE FURNITURE          | 2,296  | 1,200  | 500   | 1,200  | 0 | 1,200  |
| 100-5318-335-00 | GAS                       | 1,964  | 1,950  | 2,100 | 2,140  | 0 | 2,140  |
| 100-5318-336-00 | DIESEL                    | 6,393  | 5,040  | 4,100 | 4,800  | 0 | 4,800  |
| 100-5318-337-00 | TIRES - TUBES - BATTERIES | 1,531  | 1,800  | 600   | 1,500  | 0 | 1,500  |
| 100-5318-399-00 | OTHER SUPPLIES            | 637    | 810    | 500   | 810    | 0 | 810    |

|                                       |  |                |               |               |               |          |               |
|---------------------------------------|--|----------------|---------------|---------------|---------------|----------|---------------|
| <b>TOTAL MATERIALS &amp; SUPPLIES</b> |  | <b>153,372</b> | <b>59,777</b> | <b>39,942</b> | <b>57,808</b> | <b>0</b> | <b>57,808</b> |
|---------------------------------------|--|----------------|---------------|---------------|---------------|----------|---------------|

**MAINTENANCE & REPAIRS**

|                 |                        |        |        |       |        |   |        |
|-----------------|------------------------|--------|--------|-------|--------|---|--------|
| 100-5318-406-00 | MOTOR VEHICLES         | 25,239 | 20,000 | 1,975 | 18,800 | 0 | 18,800 |
| 100-5318-410-00 | BUILDINGS & STRUCTURES | 6,778  | 2,371  | 1,500 | 3,871  | 0 | 3,871  |
| 100-5318-412-00 | MACHINERY & EQUIPMENT  | 1,734  | 2,000  | 2,600 | 2,000  | 0 | 2,000  |
| 100-5318-422-00 | SAFETY & REGULATORY    | 7,678  | 6,520  | 4,046 | 6,520  | 0 | 6,520  |
| 100-5318-424-00 | CHEMICAL & MEDICAL     | 1,739  | 5,000  | 4,170 | 5,000  | 0 | 5,000  |
| 100-5318-426-00 | RADIO & COMMUNICATIONS | 0      | 750    | 320   | 750    | 0 | 750    |

|  |  |               |               |               |               |          |               |
|--|--|---------------|---------------|---------------|---------------|----------|---------------|
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b> |  | <b>43,168</b> | <b>36,641</b> | <b>14,611</b> | <b>36,941</b> | <b>0</b> | <b>36,941</b> |
|--|--|---------------|---------------|---------------|---------------|----------|---------------|

**STAFF DEV & TRAINING**

|                 |                            |       |       |       |       |   |       |
|-----------------|----------------------------|-------|-------|-------|-------|---|-------|
| 100-5318-502-00 | DUES & SUBSCRIPTIONS       | 3,558 | 4,370 | 3,585 | 4,122 | 0 | 4,122 |
| 100-5318-504-00 | EDUCATION/TRAINING MATERIA | 999   | 750   | 925   | 910   | 0 | 910   |
| 100-5318-506-00 | CERTIFICATION & LICENSING  | 2,356 | 3,630 | 1,650 | 3,281 | 0 | 3,281 |
| 100-5318-508-00 | MTGS-SEMINARS-CONFERENCES  | 2,295 | 5,020 | 3,800 | 5,000 | 0 | 5,000 |
| 100-5318-510-00 | TRANSPORTATION & LODGING   | 669   | 2,100 | 1,200 | 2,100 | 0 | 2,100 |

|                                       |  |              |               |               |               |          |               |
|---------------------------------------|--|--------------|---------------|---------------|---------------|----------|---------------|
| <b>TOTAL STAFF DEV &amp; TRAINING</b> |  | <b>9,877</b> | <b>15,870</b> | <b>11,160</b> | <b>15,413</b> | <b>0</b> | <b>15,413</b> |
|---------------------------------------|--|--------------|---------------|---------------|---------------|----------|---------------|

**MISCELLANEOUS**

|                 |                               |       |       |       |       |    |       |
|-----------------|-------------------------------|-------|-------|-------|-------|----|-------|
| 100-5318-746-00 | VOLUNTEER FIREFIGHTER EXPENSE | 3,480 | 3,164 | 3,600 | 3,164 | 36 | 3,200 |
|-----------------|-------------------------------|-------|-------|-------|-------|----|-------|

|                            |  |              |              |              |              |           |              |
|----------------------------|--|--------------|--------------|--------------|--------------|-----------|--------------|
| <b>TOTAL MISCELLANEOUS</b> |  | <b>3,480</b> | <b>3,164</b> | <b>3,600</b> | <b>3,164</b> | <b>36</b> | <b>3,200</b> |
|----------------------------|--|--------------|--------------|--------------|--------------|-----------|--------------|

**CAPITAL OUTLAY**

|                 |                           |        |   |         |         |          |        |
|-----------------|---------------------------|--------|---|---------|---------|----------|--------|
| 100-5318-906-00 | MOTOR VEHICLES            | 0      | 0 | 599,816 | 195,000 | -195,000 | 0      |
| 100-5318-912-00 | MACHINERY & EQUIPMENT     | 0      | 0 | 0       | 45,800  | -25,000  | 20,800 |
| 100-5318-922-00 | SAFETY & REGULATORY EQUIP | 11,318 | 0 | 0       | 17,000  | 0        | 17,000 |
| 100-5318-953-00 | OFFICE FURNITURE          | 0      | 0 | 0       | 0       | 0        | 0      |

**TOTAL CAPITAL OUTLAY**

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|               |          |                |                |                 |               |
|---------------|----------|----------------|----------------|-----------------|---------------|
| <b>11,318</b> | <b>0</b> | <b>599,816</b> | <b>257,800</b> | <b>-220,000</b> | <b>37,800</b> |
|---------------|----------|----------------|----------------|-----------------|---------------|

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**TOTAL FIRE**

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|                  |                  |                  |                  |                 |                  |
|------------------|------------------|------------------|------------------|-----------------|------------------|
| <b>1,410,292</b> | <b>1,544,980</b> | <b>2,035,314</b> | <b>1,792,875</b> | <b>-168,572</b> | <b>1,624,303</b> |
|------------------|------------------|------------------|------------------|-----------------|------------------|

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# 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 | REVISIONS     | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>       |                           |                |                |                |                 |               |                |
| 100-5420-102-00                 | SALARIES - ADMINISTRATIVE | 52,712         | 58,217         | 52,587         | 57,221          | 1,717         | 58,938         |
| 100-5420-105-00                 | SALARIES - PROFESSIONAL   | 33,161         | 36,986         | 33,493         | 36,483          | 1,094         | 37,577         |
| 100-5420-106-00                 | WAGES - CLERICAL          | 119,430        | 129,694        | 118,325        | 128,897         | 3,866         | 132,763        |
| 100-5420-110-00                 | WAGES - PART TIME         | 45,512         | 54,737         | 47,029         | 55,645          | 1,670         | 57,315         |
| 100-5420-112-00                 | OVERTIME                  | 1,905          | 4,120          | 1,500          | 4,000           | 120           | 4,120          |
| 100-5420-116-00                 | LONGEVITY                 | 15,178         | 16,144         | 15,754         | 16,330          | 0             | 16,330         |
| 100-5420-118-00                 | FICA/MEDICARE             | 20,199         | 22,768         | 20,951         | 22,841          | 648           | 23,489         |
| 100-5420-122-00                 | RETIREMENT                | 35,782         | 37,916         | 39,295         | 38,039          | 1,078         | 39,117         |
| 100-5420-130-00                 | EMPLOYEE HEALTH INSURANCE | 43,584         | 47,029         | 46,055         | 46,576          | 693           | 47,269         |
| 100-5420-132-00                 | WORKER'S COMP             | 673            | 891            | 628            | 881             | 24            | 905            |
| 100-5420-155-00                 | PAYROLL CONTINGENCY       | 0              | 0              | 0              |                 | 0             | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>368,136</b> | <b>408,502</b> | <b>375,617</b> | <b>406,913</b>  | <b>10,910</b> | <b>417,823</b> |

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

**CONTRACTS & SERVICES**

|                                       |                            |               |               |               |               |          |               |
|---------------------------------------|----------------------------|---------------|---------------|---------------|---------------|----------|---------------|
| 100-5420-202-00                       | ADMINISTRATION & OPERATION | 0             | 0             | 0             | 0             | 0        | 0             |
| 100-5420-207-00                       | PRINTING, MKTG & PUBLIC RE | 1,052         | 4,500         | 1,965         | 4,500         | 0        | 4,500         |
| 100-5420-208-00                       | GROUND & LANDSCAPING       | 100           | 1,200         | 600           | 1,200         | 0        | 1,200         |
| 100-5420-210-00                       | BUILDINGS & STRUCTURES     | 0             | 1,000         | 600           | 1,000         | 0        | 1,000         |
| 100-5420-214-00                       | RENTS & LEASES             | 4,383         | 5,000         | 4,407         | 5,000         | 0        | 5,000         |
| 100-5420-216-00                       | MAINTENANCE & REPAIRS      | 15,051        | 12,500        | 10,500        | 22,650        | 0        | 22,650        |
| 100-5420-218-00                       | COMPUTER EQUIP & SOFTWARE  | 9,191         | 4,500         | 1,500         | 4,500         | 0        | 4,500         |
| 100-5420-222-00                       | SAFETY & REGULATORY        | 1,792         | 1,747         | 1,792         | 1,747         | 0        | 1,747         |
| 100-5420-224-00                       | CHEMICAL & MEDICAL         | 85            | 85            | 85            | 85            | 0        | 85            |
| 100-5420-226-00                       | RADIO & COMMUNICATIONS     | 7,301         | 8,568         | 6,176         | 8,568         | 0        | 8,568         |
| 100-5420-240-00                       | POSTAGE & SHIPPING         | 2,167         | 4,800         | 2,200         | 4,800         | 0        | 4,800         |
| 100-5420-299-00                       | OTHER CONTRACTS & SERVICES | 15,562        | 36,904        | 16,000        | 37,114        | 0        | 37,114        |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                            | <b>56,684</b> | <b>80,804</b> | <b>45,825</b> | <b>91,164</b> | <b>0</b> | <b>91,164</b> |

**MATERIALS & SUPPLIES**

|                 |                           |       |        |       |        |   |        |
|-----------------|---------------------------|-------|--------|-------|--------|---|--------|
| 100-5420-302-00 | OFFICE                    | 7,683 | 10,166 | 5,500 | 10,166 | 0 | 10,166 |
| 100-5420-304-00 | COMPUTER EQUIP & SOFTWARE | 1,298 | 600    | 0     | 3,500  | 0 | 3,500  |
| 100-5420-308-00 | GROUNDS & LANDSCAPING     | 0     | 400    | 200   | 400    | 0 | 400    |
| 100-5420-310-00 | BUILDINGS & STRUCTURES    | 331   | 0      | 476   | 0      | 0 | 0      |
| 100-5420-320-00 | FOOD & BEVERAGE           | 451   | 1,260  | 400   | 1,260  | 0 | 1,260  |
| 100-5420-328-00 | JANITORIAL                | 1,322 | 2,500  | 1,200 | 2,500  | 0 | 2,500  |
| 100-5420-330-00 | UNIFORMS & APPAREL        | 52    | 225    | 100   | 2,000  | 0 | 2,000  |
| 100-5420-334-00 | OFFICE FURNITURE          | 0     | 0      | 0     | 1,169  | 0 | 1,169  |
| 100-5420-399-00 | OTHER SUPPLIES            | 6,055 | 9,000  | 5,800 | 9,000  | 0 | 9,000  |

**TOTAL MATERIALS & SUPPLIES**

|               |               |               |               |          |               |
|---------------|---------------|---------------|---------------|----------|---------------|
| <b>17,192</b> | <b>24,151</b> | <b>13,676</b> | <b>29,995</b> | <b>0</b> | <b>29,995</b> |
|---------------|---------------|---------------|---------------|----------|---------------|

**MAINTENANCE & REPAIRS**

|                 |                        |       |        |       |        |   |        |
|-----------------|------------------------|-------|--------|-------|--------|---|--------|
| 100-5420-410-00 | BUILDINGS & STRUCTURES | 1,588 | 11,500 | 8,900 | 11,500 | 0 | 11,500 |
| 100-5420-428-00 | JANITORIAL             | 375   | 375    | 375   | 375    | 0 | 375    |

**TOTAL MAINTENANCE & REPAIRS**

|              |               |              |               |          |               |
|--------------|---------------|--------------|---------------|----------|---------------|
| <b>1,963</b> | <b>11,875</b> | <b>9,275</b> | <b>11,875</b> | <b>0</b> | <b>11,875</b> |
|--------------|---------------|--------------|---------------|----------|---------------|

**STAFF DEV & TRAINING**

|                 |                            |     |     |     |     |   |     |
|-----------------|----------------------------|-----|-----|-----|-----|---|-----|
| 100-5420-502-00 | DUES & SUBSCRIPTIONS       | 0   | 575 | 0   | 575 | 0 | 575 |
| 100-5420-504-00 | EDUCATION/TRAINING MATERIA | 0   | 0   | 35  | 0   | 0 | 0   |
| 100-5420-510-00 | TRANSPORTATION & LODGING   | 235 | 450 | 200 | 450 | 0 | 450 |

**TOTAL STAFF DEV & TRAINING**

|            |              |            |              |          |              |
|------------|--------------|------------|--------------|----------|--------------|
| <b>235</b> | <b>1,025</b> | <b>235</b> | <b>1,025</b> | <b>0</b> | <b>1,025</b> |
|------------|--------------|------------|--------------|----------|--------------|

**MISCELLANEOUS**

|                 |                         |        |        |        |        |   |        |
|-----------------|-------------------------|--------|--------|--------|--------|---|--------|
| 100-5420-721-00 | BOOKS & OTHER INVENTORY | 22,072 | 21,344 | 21,000 | 22,000 | 0 | 22,000 |
|-----------------|-------------------------|--------|--------|--------|--------|---|--------|

**TOTAL MISCELLANEOUS**

|               |               |               |               |          |               |
|---------------|---------------|---------------|---------------|----------|---------------|
| <b>22,072</b> | <b>21,344</b> | <b>21,000</b> | <b>22,000</b> | <b>0</b> | <b>22,000</b> |
|---------------|---------------|---------------|---------------|----------|---------------|

**TOTAL LIBRARY**

|                |                |                |                |               |                |
|----------------|----------------|----------------|----------------|---------------|----------------|
| <b>466,282</b> | <b>547,701</b> | <b>465,628</b> | <b>562,972</b> | <b>10,910</b> | <b>573,882</b> |
|----------------|----------------|----------------|----------------|---------------|----------------|

# 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 | REVISIONS     | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>       |                           |                |                |                |                 |               |                |
| 100-5422-104-00                 | SALARIES - SUPERVISORY    | 63,655         | 66,712         | 62,074         | 105,447         | 3,163         | 108,610        |
| 100-5422-108-00                 | WAGES - LABOR             | 139,224        | 185,639        | 119,692        | 183,872         | 5,517         | 189,389        |
| 100-5422-110-00                 | WAGES - PART TIME         | 0              | 28,000         | 1,964          | 28,000          | 0             | 28,000         |
| 100-5422-112-00                 | OVERTIME                  | 1,643          | 4,120          | 1,964          | 4,000           | 120           | 4,120          |
| 100-5422-114-00                 | CERTIFICATION PAY         | 0              | 5,080          | 0              | 5,080           | 0             | 5,080          |
| 100-5422-116-00                 | LONGEVITY                 | 3,790          | 4,526          | 4,430          | 4,727           | 0             | 4,727          |
| 100-5422-118-00                 | INCENTIVE PAY             | 2,823          | 0              | 2,500          | 0               | 0             | 0              |
| 100-5422-120-00                 | FICA/MEDICARE             | 15,811         | 22,355         | 14,407         | 25,331          | 673           | 26,004         |
| 100-5422-122-00                 | RETIREMENT                | 28,145         | 37,228         | 27,440         | 42,185          | 1,122         | 43,307         |
| 100-5422-130-00                 | EMPLOYEE HEALTH INSURANCE | 53,149         | 66,213         | 50,371         | 69,690          | 1,355         | 71,045         |
| 100-5422-132-00                 | WORKER'S COMP             | 4,829          | 5,826          | 4,101          | 5,257           | 135           | 5,392          |
| 100-5422-155-00                 | PAYROLL CONTINGENCY       | 0              | 0              | 0              |                 | 0             | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>313,069</b> | <b>425,699</b> | <b>288,943</b> | <b>473,589</b>  | <b>12,085</b> | <b>485,674</b> |

| 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        |

|                                       |                            |              |               |              |               |          |               |
|---------------------------------------|----------------------------|--------------|---------------|--------------|---------------|----------|---------------|
| <b>CONTRACTS &amp; SERVICES</b>       |                            |              |               |              |               |          |               |
| 100-5422-205-00                       | LISD - RECREATION PROGRAM  | 0            | 0             | 0            | 5,500         | 0        | 5,500         |
| 100-5422-207-00                       | PRINTING, MKTG & PUBLIC RE | 0            | 100           | 100          | 1,000         | 0        | 1,000         |
| 100-5422-208-00                       | GROUNDS & LANDSCAPING      | 0            | 0             | 0            | 0             | 0        | 0             |
| 100-5422-214-00                       | RENTS & LEASES             | 61           | 7,600         | 100          | 15,721        | 0        | 15,721        |
| 100-5422-216-00                       | MAINTENANCE & REPAIRS      | 0            | 250           | 125          | 250           | 0        | 250           |
| 100-5422-226-00                       | RADIO & COMMUNICATIONS     | 2,571        | 2,880         | 2,500        | 2,880         | 0        | 2,880         |
| 100-5422-230-00                       | UNIFORMS & APPAREL         | 2,581        | 3,100         | 2,500        | 3,100         | 0        | 3,100         |
| 100-5422-299-00                       | OTHER CONTRACTS & SERVICES | 218          | 2,000         | 220          | 2,000         | 0        | 2,000         |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                            | <b>5,431</b> | <b>15,930</b> | <b>5,545</b> | <b>30,451</b> | <b>0</b> | <b>30,451</b> |

|                                 |                |     |     |     |     |   |     |
|---------------------------------|----------------|-----|-----|-----|-----|---|-----|
| <b>MATERIALS &amp; SUPPLIES</b> |                |     |     |     |     |   |     |
| 100-5422-302-00                 | OFFICE         | 400 | 650 | 400 | 600 | 0 | 600 |
| 100-5422-306-00                 | MOTOR VEHICLES | 100 | 100 | 250 | 300 | 0 | 300 |

|  |                            |                |                |                |                |               |                |
|--|----------------------------|----------------|----------------|----------------|----------------|---------------|----------------|
| 100-5422-308-00                        | GROUNDS & LANDSCAPING      | 3,197          | 3,200          | 3,100          | 4,200          | 0             | 4,200          |
| 100-5422-310-00                        | BUILDINGS & STRUCTURES     | 6,825          | 8,000          | 4,500          | 8,000          | 0             | 8,000          |
| 100-5422-312-00                        | MACHINERY & EQUIPMENT      | 336            | 3,120          | 650            | 3,120          | 0             | 3,120          |
| 100-5422-322-00                        | SAFETY & REGULATORY        | 793            | 1,200          | 800            | 1,200          | 0             | 1,200          |
| 100-5422-324-00                        | CHEMICAL & MEDICAL         | 28,173         | 26,200         | 22,010         | 26,200         | 0             | 26,200         |
| 100-5422-326-00                        | RADIO & COMMUNICATIONS     | 13,464         | 0              | 0              | 0              | 0             | 0              |
| 100-5422-328-00                        | JANITORIAL                 | 1,374          | 4,500          | 1,350          | 5,000          | 0             | 5,000          |
| 100-5422-330-00                        | UNIFORMS & APPAREL         | 0              | 250            | 0              | 1,000          | 0             | 1,000          |
| 100-5422-332-00                        | MINOR TOOLS & EQUIPMENT    | 2,166          | 2,000          | 800            | 2,000          | 0             | 2,000          |
| 100-5422-333-00                        | MISC ROAD & STREET MATERIA | 0              | 380            | 0              | 1,000          | 0             | 1,000          |
| 100-5422-335-00                        | GAS                        | 10,104         | 10,000         | 8,800          | 12,000         | 0             | 12,000         |
| 100-5422-336-00                        | DIESEL                     | 219            | 656            | 400            | 656            | 0             | 656            |
| 100-5422-337-00                        | TIRES - TUBES - BATTERIES  | 695            | 1,800          | 250            | 1,800          | 0             | 1,800          |
| 100-5422-340-00                        | BASEBALL FIELDS-LIGHTING   | 348            | 1,000          | 900            | 1,000          | 0             | 1,000          |
| 100-5422-341-00                        | BASEBALL FIELDS-DIRT       | 0              | 2,000          | 0              | 2,000          | 0             | 2,000          |
| 100-5422-342-00                        | BASEBALL FIELDS-FENCING    | 0              | 500            | 50             | 500            | 0             | 500            |
| 100-5422-399-00                        | OTHER SUPPLIES             | 1,014          | 1,200          | 8,561          | 2,000          | 0             | 2,000          |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>  |                            | <b>69,208</b>  | <b>66,756</b>  | <b>52,821</b>  | <b>72,576</b>  | <b>0</b>      | <b>72,576</b>  |
| <b>MAINTENANCE &amp; REPAIRS</b>       |                            |                |                |                |                |               |                |
| 100-5422-406-00                        | MOTOR VEHICLES             | 3,980          | 4,500          | 1,300          | 3,000          | 0             | 3,000          |
| 100-5422-408-00                        | GROUNDS & LANDSCAPING      | 0              | 500            | 200            | 500            | 0             | 500            |
| 100-5422-410-00                        | BUILDINGS & STRUCTURES     | 0              | 2,500          | 900            | 2,500          | 0             | 2,500          |
| 100-5422-412-00                        | MACHINERY & EQUIPMENT      | 3,635          | 8,120          | 1,800          | 8,120          | 0             | 8,120          |
| 100-5422-426-00                        | RADIO & COMMUNICATIONS     | 0              | 300            | 0              | 0              | 0             | 0              |
| 100-5422-499-00                        | OTHER MAINTENANCE & REPAIR | 0              | 500            | 600            | 1,000          | 0             | 1,000          |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b> |                            | <b>7,615</b>   | <b>16,420</b>  | <b>4,800</b>   | <b>15,120</b>  | <b>0</b>      | <b>15,120</b>  |
| <b>STAFF DEV &amp; TRAINING</b>        |                            |                |                |                |                |               |                |
| 100-5422-502-00                        | DUES & SUBSCRIPTIONS       | 0              | 55             | 0              | 55             | 0             | 55             |
| 100-5422-504-00                        | EDUCATION/TRAINING MATERIA | 0              | 300            | 100            | 300            | 0             | 300            |
| 100-5422-506-00                        | CERTIFICATION & LICENSING  | 166            | 564            | 730            | 564            | 0             | 564            |
| <b>TOTAL STAFF DEV &amp; TRAINING</b>  |                            | <b>166</b>     | <b>919</b>     | <b>830</b>     | <b>919</b>     | <b>0</b>      | <b>919</b>     |
| <b>CAPITAL OUTLAY</b>                  |                            |                |                |                |                |               |                |
| 100-5422-906-00                        | MOTOR VEHICLES             | 27,210         | 0              | 0              | 0              | 0             | 0              |
| 100-5422-910-00                        | BUILDINGS & STRUCTURES     | 11,441         | 0              | 0              | 0              | 0             | 0              |
| 100-5422-912-00                        | MACHINERY & EQUIPMENT      | 16,600         | 0              | 0              | 0              | 0             | 0              |
| 100-5422-999-00                        | OTHER CAPITAL OUTLAY       | 0              | 0              | 0              | 0              | 0             | 0              |
| <b>TOTAL CAPITAL OUTLAY</b>            |                            | <b>55,251</b>  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b>       |
| <b>TOTAL PARK &amp; RECREATION</b>     |                            | <b>450,740</b> | <b>525,724</b> | <b>352,939</b> | <b>592,655</b> | <b>12,085</b> | <b>604,740</b> |

# 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 | REVISIONS     | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>       |                           |                |                |                |                 |               |                |
| 100-5525-102-00                 | SALARIES - ADMINISTRATIVE | 80,260         | 82,530         | 78,276         | 85,005          | 2,550         | 87,555         |
| 100-5525-105-00                 | SALARIES - PROFESSIONAL   | 108,060        | 111,075        | 105,960        | 115,128         | 49,209        | 164,337        |
| 100-5525-106-00                 | WAGES - CLERICAL          | 39,471         | 40,662         | 38,514         | 41,891          | 1,257         | 43,148         |
| 100-5525-112-00                 | OVERTIME                  | 360            | 850            | 270            | 600             | 18            | 618            |
| 100-5525-116-00                 | LONGEVITY                 | 8,637          | 8,637          | 9,249          | 9,861           | 0             | 9,861          |
| 100-5522-118-00                 | FICA/MEDICARE             | 18,519         | 18,877         | 18,426         | 19,545          | 4,571         | 24,116         |
| 100-5525-122-00                 | RETIREMENT                | 32,286         | 32,201         | 34,086         | 32,549          | 8,086         | 40,635         |
| 100-5525-130-00                 | EMPLOYEE HEALTH INSURANCE | 29,747         | 40,562         | 30,937         | 31,419          | 7,905         | 39,324         |
| 100-5525-132-00                 | WORKER'S COMP             | 510            | 675            | 440            | 561             | 152           | 713            |
| 100-5525-150-00                 | CAR ALLOWANCE             | 2,823          | 3,000          | 3,000          | 3,000           | 0             | 3,000          |
| 100-5525-155-00                 | PAYROLL CONTINGENCY       | 0              | 0              | 0              |                 | 0             | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>320,673</b> | <b>339,069</b> | <b>319,158</b> | <b>339,559</b>  | <b>73,748</b> | <b>413,307</b> |

| 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**

|                                       |                             |               |               |               |               |              |               |
|---------------------------------------|-----------------------------|---------------|---------------|---------------|---------------|--------------|---------------|
| 100-5525-203-00                       | ARCHITECTURAL & ENGINEERING | 46,770        | 38,000        | 48,351        | 50,000        | 0            | 50,000        |
| 100-5525-207-00                       | PRINTING, MKTG & PUBLIC REL | 0             | 300           | 0             | 300           | 0            | 300           |
| 100-5525-214-00                       | RENTS & LEASES              | 339           | 400           | 300           | 400           | 4,200        | 4,600         |
| 100-5525-216-00                       | MAINTENANCE & REPAIRS       | 2,195         | 0             | 0             | 0             | 0            | 0             |
| 100-5525-218-00                       | COMPUTER EQUIP & SOFTWARE   | 0             | 4,500         | 3,800         | 4,595         | 0            | 4,595         |
| 100-5525-224-00                       | CHEMICAL & MEDICAL          | 0             | 85            | 20            | 100           | 0            | 100           |
| 100-5525-226-00                       | RADIO & COMMUNICATIONS      | 1,775         | 1,800         | 1,500         | 1,600         | 0            | 1,600         |
| 100-5525-240-00                       | POSTAGE & SHIPPING          | 1,013         | 1,100         | 650           | 800           | 0            | 800           |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                             | <b>52,092</b> | <b>46,185</b> | <b>54,621</b> | <b>57,795</b> | <b>4,200</b> | <b>61,995</b> |

**MATERIALS & SUPPLIES**

|                 |                           |       |       |       |       |   |       |
|-----------------|---------------------------|-------|-------|-------|-------|---|-------|
| 100-5525-302-00 | OFFICE                    | 2,336 | 3,000 | 1,350 | 3,000 | 0 | 3,000 |
| 100-5525-304-00 | COMPUTER EQUIP & SOFTWARE | 94    | 400   | 100   | 400   | 0 | 400   |
| 100-5525-306-00 | MOTOR VEHICLES            | 29    | 100   | 50    | 100   | 0 | 100   |

|   |                              |                |                |                |                |               |                |
|---|------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|
| 100-5525-335-00                         | GAS                          | 51             | 100            | 100            | 120            | 0             | 120            |
| 100-5525-337-00                         | TIRES, TUBES & BATTERIES     | 0              | 250            | 100            | 200            | 0             | 200            |
| 100-5525-399-00                         | OTHER SUPPLIES               | 0              | 150            | 50             | 100            | 0             | 100            |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>   |                              | <b>2,510</b>   | <b>4,000</b>   | <b>1,750</b>   | <b>3,920</b>   | <b>0</b>      | <b>3,920</b>   |
| <b>MAINTENANCE &amp; REPAIRS</b>        |                              |                |                |                |                |               |                |
| 100-5525-406-00                         | MOTOR VEHICLES               | 468            | 250            | 0              | 250            | 0             | 250            |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b>  |                              | <b>468</b>     | <b>250</b>     | <b>0</b>       | <b>250</b>     | <b>0</b>      | <b>250</b>     |
| <b>STAFF DEV &amp; TRAINING</b>         |                              |                |                |                |                |               |                |
| 100-5525-502-00                         | DUES & SUBSCRIPTIONS         | 1,029          | 1,800          | 1,500          | 1,800          | 0             | 1,800          |
| 100-5525-504-00                         | EDUCATION/TRAINING MATERIALS | 154            | 300            | 150            | 100            | 0             | 100            |
| 100-5525-506-00                         | CERTIFICATION & LICENSING    | 0              | 500            | 0              | 510            | 0             | 510            |
| 100-5525-508-00                         | MTGS, SEMINARS & CONF        | 955            | 3,000          | 750            | 3,700          | 0             | 3,700          |
| 100-5525-510-00                         | TRANSPORTATION & LODGING     | 1,015          | 2,000          | 300            | 300            | 0             | 300            |
| <b>TOTAL STAFF DEV &amp; TRAINING</b>   |                              | <b>3,153</b>   | <b>7,600</b>   | <b>2,700</b>   | <b>6,410</b>   | <b>0</b>      | <b>6,410</b>   |
| <b>CAPITAL OUTLAY</b>                   |                              |                |                |                |                |               |                |
| 100-5525-904-00                         | COMPUTER EQUIP & SOFTWARE    | 0              | 0              | 0              | 16,045         | 0             | 16,045         |
| <b>TOTAL CAPITAL OUTLAY</b>             |                              | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>16,045</b>  | <b>0</b>      | <b>16,045</b>  |
| <b>TOTAL PLANNING &amp; DEVELOPMENT</b> |                              | <b>378,896</b> | <b>397,104</b> | <b>378,229</b> | <b>423,979</b> | <b>77,948</b> | <b>501,927</b> |

# BUILDING INSPECTION & CODE ENFORCEMENT

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

| EXPENDITURES                              | 2018-19<br>ACTUAL | 2019-20<br>BUDGET | 2019-20<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|---|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>PERSONNEL SERVICES</b>                 |                   |                   |                     |                               |                      |                              |
| 100-5526-104-00 SALARIES - SUPERVISORY    | 64,981            | 68,824            | 64,518              | 70,174                        | 2,105                | 72,279                       |
| 100-5526-108-00 WAGES - LABOR             | 59,381            | 61,102            | 59,210              | 113,048                       | 3,391                | 116,439                      |
| 100-5526-116-00 LONGEVITY                 | 4,400             | 4,400             | 4,520               | 5,610                         | 0                    | 5,610                        |
| 100-5526-120-00 FICA/MEDICARE             | 10,408            | 10,524            | 10,437              | 14,694                        | 420                  | 15,114                       |
| 100-5526-122-00 RETIREMENT                | 17,869            | 17,952            | 18,896              | 24,470                        | 700                  | 25,170                       |
| 100-5526-130-00 EMPLOYEE HEALTH INSURANCE | 14,314            | 20,207            | 14,863              | 22,809                        | 446                  | 23,255                       |
| 100-5526-132-00 WORKER'S COMP             | 644               | 853               | 566                 | 896                           | 25                   | 921                          |
| 100-5526-150-00 CAR ALLOWANCE             | 3,621             | 3,240             | 3,621               | 3,621                         | -381                 | 3,240                        |
| 100-5526-155-00 PAYROLL CONTINGENCY       | 0                 | 0                 | 0                   |                               | 0                    | 0                            |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>175,618</b>    | <b>187,102</b>    | <b>176,631</b>      | <b>255,322</b>                | <b>6,706</b>         | <b>262,028</b>               |

| 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        |

|  |               |               |               |                |               |                |
|--|---------------|---------------|---------------|----------------|---------------|----------------|
| <b>CONTRACTS &amp; SERVICES</b>            |               |               |               |                |               |                |
| 100-5526-202-00 ADMINISTRATION & OPERATION | 0             | 0             | 0             | 0              | 0             | 0              |
| 100-5526-204-00 LEGAL                      | 1,242         | 1,000         | 1,200         | 1,200          | 0             | 1,200          |
| 100-5526-206-00 INSURANCE                  | 0             | 0             | 0             | 0              | 0             | 0              |
| 100-5526-207-00 PRINTING, MKTG & PUBLIC RE | 474           | 1,000         | 725           | 1,000          | 0             | 1,000          |
| 100-5526-214-00 RENTS & LEASES             | 240           | 275           | 250           | 275            | 0             | 275            |
| 100-5526-218-00 COMPUTER EQUIP & SOFTWARE  | 0             | 2,022         | 0             | 2,022          | 0             | 2,022          |
| 100-5526-226-00 RADIO & COMMUNICATIONS     | 3,032         | 3,750         | 3,032         | 3,750          | 0             | 3,750          |
| 100-5526-240-00 POSTAGE & SHIPPING         | 333           | 750           | 400           | 750            | 0             | 750            |
| 100-5526-299-00 OTHER CONTRACTS & SERVICES | 49,147        | 70,000        | 50,000        | 120,000        | 80,835        | 200,835        |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>      | <b>54,468</b> | <b>78,797</b> | <b>55,607</b> | <b>128,997</b> | <b>80,835</b> | <b>209,832</b> |

|   |       |       |       |       |   |       |
|---|-------|-------|-------|-------|---|-------|
| <b>MATERIALS &amp; SUPPLIES</b>           |       |       |       |       |   |       |
| 100-5526-302-00 OFFICE                    | 1,963 | 3,000 | 1,500 | 3,000 | 0 | 3,000 |
| 100-5526-304-00 COMPUTER EQUIP & SOFTWARE | 300   | 500   | 0     | 500   | 0 | 500   |
| 100-5526-306-00 MOTOR VEHICLES            | 121   | 300   | 125   | 300   | 0 | 300   |
| 100-5526-330-00 UNIFORMS & APPAREL        | 55    | 150   | 55    | 150   | 0 | 150   |
| 100-5526-335-00 GAS                       | 968   | 1,500 | 800   | 1,500 | 0 | 1,500 |

|  |                            |                |                |                |                |               |                |
|--|----------------------------|----------------|----------------|----------------|----------------|---------------|----------------|
| 100-5526-337-00                                      | TIRES - TUBES - BATTERIES  | 0              | 400            | 0              | 400            | 0             | 400            |
| 100-5526-399-00                                      | OTHER SUPPLIES             | 121            | 200            | 200            | 200            | 0             | 200            |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>                |                            | <b>3,528</b>   | <b>6,050</b>   | <b>2,680</b>   | <b>6,050</b>   | <b>0</b>      | <b>6,050</b>   |
| <b>MAINTENANCE &amp; REPAIRS</b>                     |                            |                |                |                |                |               |                |
| 100-5526-406-00                                      | MOTOR VEHICLES             | 36             | 500            | 50             | 500            | 0             | 500            |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b>               |                            | <b>36</b>      | <b>500</b>     | <b>50</b>      | <b>500</b>     | <b>0</b>      | <b>500</b>     |
| <b>STAFF DEV &amp; TRAINING</b>                      |                            |                |                |                |                |               |                |
| 100-5526-502-00                                      | DUES & SUBSCRIPTIONS       | 140            | 300            | 300            | 300            | 0             | 300            |
| 100-5526-504-00                                      | EDUCATION/TRAINING MATERIA | 185            | 1,000          | 200            | 1,000          | 0             | 1,000          |
| 100-5526-506-00                                      | CERTIFICATION & LICENSING  | 410            | 500            | 370            | 500            | 0             | 500            |
| 100-5526-508-00                                      | MTGS-SEMINARS-CONFERENCES  | 499            | 1,500          | 600            | 1,500          | 0             | 1,500          |
| 100-5526-510-00                                      | TRANSPORTATION & LODGING   | 28             | 600            | 50             | 600            | 0             | 600            |
| <b>TOTAL STAFF DEV &amp; TRAINING</b>                |                            | <b>1,262</b>   | <b>3,900</b>   | <b>1,520</b>   | <b>3,900</b>   | <b>0</b>      | <b>3,900</b>   |
| <b>CAPITAL OUTLAY</b>                                |                            |                |                |                |                |               |                |
| 100-5526-906-00                                      | MOTOR VEHICLES             | 0              | 0              | 0              | 0              | 0             | 0              |
| <b>TOTAL CAPITAL OUTLAY</b>                          |                            | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b>       |
| <b>TOTAL BLDG &amp; INSPECTION &amp; ENFORCEMENT</b> |                            | <b>234,912</b> | <b>276,349</b> | <b>236,488</b> | <b>394,769</b> | <b>87,541</b> | <b>482,310</b> |

# 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 | REVISIONS    | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>       |                           |                |                |                |                 |              |                |
| 100-5630-102-00                 | SALARIES - ADMINISTRATIVE | 37,143         | 39,339         | 36,712         | 39,915          | 1,197        | 41,112         |
| 100-5630-106-00                 | WAGES - CLERICAL          | 42,580         | 43,790         | 41,525         | 45,094          | 1,353        | 46,447         |
| 100-5630-116-00                 | LONGEVITY                 | 5,869          | 5,989          | 6,161          | 6,242           | 0            | 6,242          |
| 100-5630-120-00                 | FICA/MEDICARE             | 6,725          | 11,197         | 6,935          | 6,981           | 195          | 7,176          |
| 100-5630-122-00                 | RETIREMENT                | 11,513         | 19,100         | 12,563         | 11,625          | 325          | 11,950         |
| 100-5630-130-00                 | EMPLOYEE HEALTH INSURANCE | 10,819         | 14,623         | 11,243         | 11,379          | 221          | 11,600         |
| 100-5630-132-00                 | WORKER'S COMP             | 1,249          | 1,654          | 909            | 1,099           | 32           | 1,131          |
| 100-5630-155-00                 | PAYROLL CONTINGENCY       | 0              | -18,594        | 0              |                 | 0            | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>115,898</b> | <b>117,098</b> | <b>116,048</b> | <b>122,335</b>  | <b>3,323</b> | <b>125,658</b> |

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

**CONTRACTS & SERVICES**

|                                       |                            |              |              |              |              |          |              |
|---------------------------------------|----------------------------|--------------|--------------|--------------|--------------|----------|--------------|
| 100-5630-210-00                       | BUILDINGS & STRUCTURES     | 13           | 500          | 50           | 500          | 0        | 500          |
| 100-5630-214-00                       | RENTS & LEASES             | 168          | 1,638        | 605          | 1,638        | 0        | 1,638        |
| 100-5630-216-00                       | MAINTENANCE & REPAIRS      | 4            | 0            | 0            | 0            | 0        | 0            |
| 100-5630-226-00                       | RADIO & COMMUNICATIONS     | 495          | 2,853        | 600          | 2,853        | 0        | 2,853        |
| 100-5630-230-00                       | UNIFORMS & APPAREL         | 143          | 200          | 150          | 200          | 0        | 200          |
| 100-5630-240-00                       | POSTAGE & SHIPPING         | 298          | 300          | 260          | 300          | 0        | 300          |
| 100-5630-299-00                       | OTHER CONTRACTS & SERVICES | 91           | 100          | 100          | 100          | 0        | 100          |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                            | <b>1,212</b> | <b>5,591</b> | <b>1,765</b> | <b>5,591</b> | <b>0</b> | <b>5,591</b> |

**MATERIALS & SUPPLIES**

|                 |                           |     |       |     |       |   |       |
|-----------------|---------------------------|-----|-------|-----|-------|---|-------|
| 100-5630-302-00 | OFFICE                    | 498 | 900   | 600 | 900   | 0 | 900   |
| 100-5630-304-00 | COMPUTER EQUIP & SOFTWARE | 0   | 500   | 0   | 500   | 0 | 500   |
| 100-5630-306-00 | MOTOR VEHICLES            | 79  | 240   | 100 | 240   | 0 | 240   |
| 100-5630-310-00 | BUILDINGS & STRUCTURES    | 0   | 1,000 | 500 | 1,000 | 0 | 1,000 |
| 100-5630-324-00 | CHEMICAL & MEDICAL        | 0   | 240   | 0   | 240   | 0 | 240   |
| 100-5630-328-00 | JANITORIAL                | 65  | 360   | 275 | 360   | 0 | 360   |
| 100-5630-332-00 | MINOR TOOLS & EQUIPMENT   | 0   | 0     | 0   | 500   | 0 | 500   |
| 100-5630-335-00 | GAS                       | 783 | 1,000 | 910 | 1,200 | 0 | 1,200 |
| 100-5630-337-00 | TIRES - TUBES - BATTERIES | 0   | 300   | 50  | 300   | 0 | 300   |
| 100-5630-399-00 | OTHER SUPPLIES            | 85  | 100   | 50  | 100   | 0 | 100   |

|  |                |                |                |                |              |                |
|--|----------------|----------------|----------------|----------------|--------------|----------------|
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>      | <b>1,510</b>   | <b>4,640</b>   | <b>2,485</b>   | <b>5,340</b>   | <b>0</b>     | <b>5,340</b>   |
| <b>MAINTENANCE &amp; REPAIRS</b>           |                |                |                |                |              |                |
| 100-5630-406-00 MOTOR VEHICLES             | 65             | 750            | 0              | 750            | 0            | 750            |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b>     | <b>65</b>      | <b>750</b>     | <b>0</b>       | <b>750</b>     | <b>0</b>     | <b>750</b>     |
| <b>STAFF DEV &amp; TRAINING</b>            |                |                |                |                |              |                |
| 100-5630-502-00 DUES & SUBSCRIPTIONS       | 0              | 500            | 0              | 500            | 0            | 500            |
| 100-5630-504-00 EDUCATION/TRAINING MATERIA | 0              | 1,500          | 0              | 1,500          | 0            | 1,500          |
| 100-5630-506-00 CERTIFICATION & LICENSING  | 90             | 500            | 100            | 500            | 0            | 500            |
| 100-5630-508-00 MTGS-SEMINARS-CONFERENCES  | 0              | 0              | 0              | 0              | 0            | 0              |
| 100-5630-510-00 TRANSPORTATION & LODGING   | 0              | 600            | 0              | 600            | 0            | 600            |
| <b>TOTAL STAFF DEV &amp; TRAINING</b>      | <b>90</b>      | <b>3,100</b>   | <b>100</b>     | <b>3,100</b>   | <b>0</b>     | <b>3,100</b>   |
| <b>CAPITAL OUTLAY</b>                      |                |                |                |                |              |                |
| 100-5630-903-00 ENGINEERING DESIGN         | 0              | 0              | 0              | 0              | 0            | 0              |
| <b>TOTAL CAPITAL OUTLAY</b>                | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>     | <b>0</b>       |
| <b>TOTAL PUBLIC WORKS</b>                  | <b>118,775</b> | <b>131,179</b> | <b>120,398</b> | <b>137,116</b> | <b>3,323</b> | <b>140,439</b> |

# **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 | REVISIONS    | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>       |                           |                |                |                |                 |              |                |
| 100-5631-104-00                 | SALARIES - SUPERVISORY    | 43,297         | 44,455         | 41,695         | 45,781          | 1,373        | 47,154         |
| 100-5631-108-00                 | WAGES - LABOR             | 66,995         | 68,878         | 67,081         | 103,667         | 3,110        | 106,777        |
| 100-5631-112-00                 | OVERTIME                  | 311            | 644            | 2,600          | 300             | 9            | 309            |
| 100-5631-116-00                 | LONGEVITY                 | 13,500         | 13,500         | 13,500         | 13,500          | 0            | 13,500         |
| 100-5631-120-00                 | FICA/MEDICARE             | 9,669          | 13,615         | 10,488         | 12,488          | 344          | 12,832         |
| 100-5631-122-00                 | RETIREMENT                | 16,696         | 23,226         | 18,775         | 20,798          | 572          | 21,370         |
| 100-5631-130-00                 | EMPLOYEE HEALTH INSURANCE | 22,132         | 44,201         | 23,058         | 31,055          | 593          | 31,648         |
| 100-5631-132-00                 | WORKER'S COMP             | 3,792          | 5,020          | 3,397          | 4,160           | 115          | 4,275          |
| 100-5631-155-00                 | PAYROLL CONTINGENCY       | 0              | -23,866        | 0              |                 | 0            | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>176,392</b> | <b>189,673</b> | <b>180,594</b> | <b>231,749</b>  | <b>6,116</b> | <b>237,865</b> |

| <b>GARAGE MAINTENANCE</b> | <b>Full-time</b> | <b>Part-time</b> | <b>Active</b> | <b>Vacant</b> | <b>Budgeted</b> |
|---------------------------|------------------|------------------|---------------|---------------|-----------------|
| Lead Mechanic             | X                |                  | 1             |               | X               |
| Maintenance Worker II     | X                |                  | 2             |               | X               |
| Mechanic Assistant        | X                |                  | 1             |               | X               |

|                                       |                            |               |               |              |               |          |               |
|---------------------------------------|----------------------------|---------------|---------------|--------------|---------------|----------|---------------|
| <b>CONTRACTS &amp; SERVICES</b>       |                            |               |               |              |               |          |               |
| 100-5631-214-00                       | RENTS & LEASES             | 1,285         | 0             | 45           | 0             | 0        | 0             |
| 100-5631-216-00                       | MAINTENANCE & REPAIRS      | 2,409         | 5,930         | 2,965        | 5,930         | 0        | 5,930         |
| 100-5631-224-00                       | CHEMICAL & MEDICAL         | 0             | 640           | 170          | 640           | 0        | 640           |
| 100-5631-226-00                       | RADIO & COMMUNICATIONS     | 1,935         | 2,000         | 1,350        | 2,000         | 0        | 2,000         |
| 100-5631-228-00                       | JANITORIAL                 | 430           | 700           | 480          | 700           | 0        | 700           |
| 100-5631-230-00                       | UNIFORMS & APPAREL         | 1,594         | 1,500         | 1,350        | 1,500         | 0        | 1,500         |
| 100-5631-299-00                       | OTHER CONTRACTS & SERVICES | 3,021         | 500           | 2,252        | 2,000         | 0        | 2,000         |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                            | <b>10,674</b> | <b>11,270</b> | <b>8,612</b> | <b>12,770</b> | <b>0</b> | <b>12,770</b> |

|                                 |                        |     |       |     |       |   |       |
|---------------------------------|------------------------|-----|-------|-----|-------|---|-------|
| <b>MATERIALS &amp; SUPPLIES</b> |                        |     |       |     |       |   |       |
| 100-5631-302-00                 | OFFICE                 | 37  | 60    | 60  | 75    | 0 | 75    |
| 100-5631-306-00                 | MOTOR VEHICLES         | 971 | 1,500 | 350 | 1,500 | 0 | 1,500 |
| 100-5631-310-00                 | BUILDINGS & STRUCTURES | 12  | 2,000 | 0   | 1,000 | 0 | 1,000 |
| 100-5631-312-00                 | MACHINERY & EQUIPMENT  | 21  | 100   | 20  | 100   | 0 | 100   |
| 100-5631-324-00                 | CHEMICAL & MEDICAL     | 87  | 400   | 100 | 400   | 0 | 400   |
| 100-5631-328-00                 | JANITORIAL             | 12  | 140   | 50  | 140   | 0 | 140   |
| 100-5631-330-00                 | UNIFORMS & APPAREL     | 0   | 0     | 70  | 100   | 0 | 100   |

|  |                            |                |                |                |                |              |                |
|--|----------------------------|----------------|----------------|----------------|----------------|--------------|----------------|
| 100-5631-332-00                        | MINOR TOOLS & EQUIPMENT    | 2,103          | 8,000          | 1,500          | 8,000          | 0            | 8,000          |
| 100-5631-335-00                        | GAS                        | 1,711          | 2,000          | 1,500          | 2,000          | 0            | 2,000          |
| 100-5631-336-00                        | DIESEL                     | 167            | 250            | 175            | 150            | 0            | 150            |
| 100-5631-337-00                        | TIRES - TUBES - BATTERIES  | 915            | 640            | 500            | 640            | 0            | 640            |
| 100-5631-399-00                        | OTHER SUPPLIES             | 1,249          | 1,500          | 700            | 1,500          | 0            | 1,500          |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>  |                            | <b>7,285</b>   | <b>16,590</b>  | <b>5,025</b>   | <b>15,605</b>  | <b>0</b>     | <b>15,605</b>  |
| <b>MAINTENANCE &amp; REPAIRS</b>       |                            |                |                |                |                |              |                |
| 100-5631-406-00                        | MOTOR VEHICLES             | 867            | 1,200          | 332            | 1,200          | 0            | 1,200          |
| 100-5631-410-00                        | BUILDINGS & STRUCTURES     | 10             | 500            | 250            | 500            | 0            | 500            |
| 100-5631-412-00                        | MACHINERY & EQUIPMENT      | 902            | 720            | 700            | 720            | 0            | 720            |
| 100-5631-432-00                        | MINOR TOOLS & EQUIPMENT    | 0              | 2,000          | 500            | 2,000          | 0            | 2,000          |
| 100-5631-499-00                        | OTHER MAINTENANCE & REPAIR | 119            | 2,000          | 200            | 2,000          | 0            | 2,000          |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b> |                            | <b>1,898</b>   | <b>6,420</b>   | <b>1,982</b>   | <b>6,420</b>   | <b>0</b>     | <b>6,420</b>   |
| <b>CAPITAL OUTLAY</b>                  |                            |                |                |                |                |              |                |
| 100-5631-906-00                        | MOTOR VEHICLES             | 0              | 0              | 0              | 0              | 0            | 0              |
| 100-5631-912-00                        | MACHINERY & EQUIPMENT      | 0              | 0              | 0              | 8,500          | 0            | 8,500          |
| <b>TOTAL CAPITAL OUTLAY</b>            |                            | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>8,500</b>   | <b>0</b>     | <b>8,500</b>   |
| <b>TOTAL GARAGE MAINTENANCE</b>        |                            | <b>196,249</b> | <b>223,953</b> | <b>196,213</b> | <b>275,044</b> | <b>6,116</b> | <b>281,160</b> |

# CEMETERY

**100-GENERAL FUND  
PUBLIC WORKS  
CEMETERY**

| EXPENDITURES                               | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|--|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>PERSONNEL SERVICES</b>                  |                   |                   |                     |                               |                      |                              |
| 100-5632-104-00 SALARIES - SUPERVISORY     | 23,829            | 26,747            | 23,250              | 0                             | 0                    | 0                            |
| 100-5632-116-00 LONGEVITY                  | 345               | 365               | 401                 | 0                             | 0                    | 0                            |
| 100-5632-120-00 FICA/MEDICARE              | 1,902             | 2,074             | 1,841               | 0                             | 0                    | 0                            |
| 100-5632-122-00 RETIREMENT                 | 3,254             | 3,538             | 3,362               | 0                             | 0                    | 0                            |
| 100-5632-130-00 EMPLOYEE HEALTH INSURANCE  | 3,152             | 4,942             | 3,252               | 0                             | 0                    | 0                            |
| 100-5632-132-00 WORKER'S COMP              | 56                | 74                | 49                  | 0                             | 0                    | 0                            |
| 100-5632-155-00 PAYROLL CONTINGENCY        | 0                 | 0                 | 0                   | 0                             | 0                    | 0                            |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>32,538</b>     | <b>37,740</b>     | <b>32,155</b>       | <b>0</b>                      | <b>0</b>             | <b>0</b>                     |
| <b>CONTRACTS &amp; SERVICES</b>            |                   |                   |                     |                               |                      |                              |
| 100-5632-204-00 LEGAL                      | 859               | 350               | 625                 | 750                           | 0                    | 750                          |
| 100-5632-208-00 GROUNDS & LANDSCAPING      | 50,294            | 54,500            | 52,780              | 57,000                        | 0                    | 57,000                       |
| 100-5632-299-00 OTHER CONTRACTS & SERVICES | 2,466             | 11,000            | 2,600               | 11,000                        | 0                    | 11,000                       |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>      | <b>53,619</b>     | <b>65,850</b>     | <b>56,005</b>       | <b>68,750</b>                 | <b>0</b>             | <b>68,750</b>                |
| <b>MATERIALS &amp; SUPPLIES</b>            |                   |                   |                     |                               |                      |                              |
| 100-5632-350-00 STREETS & ROW              | 0                 | 1,250             | 1,620               | 4,000                         | 0                    | 4,000                        |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>      | <b>0</b>          | <b>1,250</b>      | <b>1,620</b>        | <b>4,000</b>                  | <b>0</b>             | <b>4,000</b>                 |
| <b>MAINTENANCE &amp; REPAIRS</b>           |                   |                   |                     |                               |                      |                              |
| 100-5632-408-00 GROUNDS & LANDSCAPING      | 0                 | 250               | 0                   | 250                           | 0                    | 250                          |
| 100-5632-410-00 BUILDINGS & STRUCTURES     | 0                 | 0                 | 0                   | 3,500                         | 0                    | 3,500                        |
| 100-5632-499-00 OTHER MAINTENANCE & REPAIR | 26                | 1,000             | 50                  | 1,000                         | 0                    | 1,000                        |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b>     | <b>26</b>         | <b>1,250</b>      | <b>50</b>           | <b>4,750</b>                  | <b>0</b>             | <b>4,750</b>                 |
| <b>TOTAL CEMETERY</b>                      | <b>86,183</b>     | <b>106,090</b>    | <b>89,830</b>       | <b>77,500</b>                 | <b>0</b>             | <b>77,500</b>                |

# 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 | REVISIONS     | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>       |                           |                |                |                |                 |               |                |
| 100-5633-104-00                 | SALARIES - SUPERVISORY    | 28,287         | 30,499         | 27,205         | 30,499          | 915           | 31,414         |
| 100-5633-108-00                 | WAGES - LABOR             | 294,539        | 300,465        | 280,493        | 336,592         | 10,010        | 346,602        |
| 100-5633-112-00                 | OVERTIME                  | 3,054          | 7,725          | 8,200          | 7,500           | 225           | 7,725          |
| 100-5633-114-00                 | CERTIFICATION PAY         | 4,816          | 6,000          | 5,200          | 6,000           | 0             | 6,000          |
| 100-5633-116-00                 | LONGEVITY                 | 20,083         | 20,278         | 20,178         | 21,198          | 0             | 21,198         |
| 100-5633-120-00                 | FICA/MEDICARE             | 27,491         | 29,991         | 27,564         | 30,737          | 853           | 31,590         |
| 100-5633-122-00                 | RETIREMENT                | 46,886         | 51,160         | 50,883         | 51,188          | 1,420         | 52,608         |
| 100-5633-130-00                 | EMPLOYEE HEALTH INSURANCE | 80,219         | 107,671        | 82,013         | 89,419          | 1,732         | 91,151         |
| 100-5633-132-00                 | WORKER'S COMP             | 19,508         | 25,285         | 14,101         | 17,111          | 476           | 17,587         |
| 100-5633-155-00                 | PAYROLL CONTINGENCY       | 0              | -11,753        | 0              |                 | 0             | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>524,883</b> | <b>567,321</b> | <b>515,837</b> | <b>590,244</b>  | <b>15,631</b> | <b>605,875</b> |

| 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        |

|                                       |                            |               |               |               |               |          |               |
|---------------------------------------|----------------------------|---------------|---------------|---------------|---------------|----------|---------------|
| <b>CONTRACTS &amp; SERVICES</b>       |                            |               |               |               |               |          |               |
| 100-5633-214-00                       | RENTS & LEASES             | 39            | 3,930         | 68            | 12,061        | 0        | 12,061        |
| 100-5633-216-00                       | MAINTENANCE & REPAIRS      | 2,495         | 2,400         | 1,500         | 2,400         | 0        | 2,400         |
| 100-5633-224-00                       | CHEMICAL & MEDICAL         | 255           | 250           | 50            | 250           | 0        | 250           |
| 100-5633-226-00                       | RADIO & COMMUNICATIONS     | 1,908         | 2,200         | 1,950         | 2,200         | 0        | 2,200         |
| 100-5633-230-00                       | UNIFORMS & APPAREL         | 4,861         | 4,400         | 4,850         | 4,800         | 0        | 4,800         |
| 100-5633-244-00                       | UTILITIES                  | 4,909         | 5,000         | 4,900         | 5,000         | 0        | 5,000         |
| 100-5633-252-00                       | LICENS/REGISTR/PERMITS     | 0             | 100           | 50            | 100           | 0        | 100           |
| 100-5633-253-00                       | FUEL TANK TESTING          | 675           | 675           | 450           | 675           | 0        | 675           |
| 100-5633-254-00                       | FUEL TANK INSURANCE        | 2,164         | 2,922         | 2,500         | 3,000         | 0        | 3,000         |
| 100-5633-256-00                       | SWEEP ACROSS TEXAS EXPENSE | 43,812        | 47,000        | 48,350        | 50,000        | 0        | 50,000        |
| 100-5633-299-00                       | OTHER CONTRACTS & SERVICES | 5,752         | 3,000         | 1,500         | 3,000         | 0        | 3,000         |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                            | <b>66,870</b> | <b>71,877</b> | <b>66,168</b> | <b>83,486</b> | <b>0</b> | <b>83,486</b> |

**MATERIALS & SUPPLIES**

|  |                            |                  |                  |                  |                  |               |                  |
|--|----------------------------|------------------|------------------|------------------|------------------|---------------|------------------|
| 100-5633-302-00                        | OFFICE                     | 109              | 250              | 150              | 250              | 0             | 250              |
| 100-5633-306-00                        | MOTOR VEHICLES             | 1,322            | 1,200            | 2,000            | 2,000            | 0             | 2,000            |
| 100-5633-310-00                        | BUILDINGS & STRUCTURES     | 127              | 750              | 400              | 750              | 0             | 750              |
| 100-5633-312-00                        | MACHINERY & EQUIPMENT      | 282              | 4,000            | 300              | 4,000            | 0             | 4,000            |
| 100-5633-322-00                        | SAFETY & REGULATORY        | 18,009           | 16,500           | 14,500           | 19,000           | 0             | 19,000           |
| 100-5633-324-00                        | CHEMICAL & MEDICAL         | 524              | 2,500            | 400              | 2,500            | 0             | 2,500            |
| 100-5633-330-00                        | UNIFORMS & APPAREL         | 132              | 0                | 60               | 0                | 0             | 0                |
| 100-5633-332-00                        | MINOR TOOLS & EQUIPMENT    | 2,780            | 4,000            | 3,500            | 4,000            | 0             | 4,000            |
| 100-5633-335-00                        | GAS                        | 10,729           | 9,500            | 9,500            | 11,000           | 0             | 11,000           |
| 100-5633-336-00                        | DIESEL                     | 9,130            | 14,000           | 13,000           | 14,000           | 0             | 14,000           |
| 100-5633-337-00                        | TIRES - TUBES - BATTERIES  | 2,259            | 7,000            | 6,000            | 7,000            | 0             | 7,000            |
| 100-5633-399-00                        | OTHER SUPPLIES             | 1,077            | 1,500            | 850              | 1,500            | 0             | 1,500            |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>  |                            | <b>46,480</b>    | <b>61,200</b>    | <b>50,660</b>    | <b>66,000</b>    | <b>0</b>      | <b>66,000</b>    |
| <b>MAINTENANCE &amp; REPAIRS</b>       |                            |                  |                  |                  |                  |               |                  |
| 100-5633-406-00                        | MOTOR VEHICLES             | 9,281            | 8,000            | 7,400            | 8,000            | 0             | 8,000            |
| 100-5633-412-00                        | MACHINERY & EQUIPMENT      | 21,506           | 10,000           | 19,000           | 15,000           | 0             | 15,000           |
| 100-5633-426-00                        | RADIO & COMMUNICATIONS     | 0                | 300              | 0                | 300              | 0             | 300              |
| 100-5633-433-00                        | STREETS, MAINT, RESURFACIN | 469,276          | 400,000          | 355,610          | 60,000           | 0             | 60,000           |
| 100-5633-435-00                        | STREETS, ROW, DRAINAGE     | 1,800            | 40,000           | 4,500            | 0                | 0             | 0                |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b> |                            | <b>501,863</b>   | <b>458,300</b>   | <b>386,510</b>   | <b>83,300</b>    | <b>0</b>      | <b>83,300</b>    |
| <b>STAFF DEV &amp; TRAINING</b>        |                            |                  |                  |                  |                  |               |                  |
| 100-5633-504-00                        | EDUCATION/TRAINING MATERIA | 0                | 400              | 0                | 400              | 0             | 400              |
| 100-5633-506-00                        | CERTIFICATION & LICENSING  | 0                | 0                | 0                | 0                | 0             | 0                |
| 100-5633-510-00                        | TRANSPORTATION & LODGING   | 24               | 200              | 0                | 200              | 0             | 200              |
| <b>TOTAL STAFF DEV &amp; TRAINING</b>  |                            | <b>24</b>        | <b>600</b>       | <b>0</b>         | <b>600</b>       | <b>0</b>      | <b>600</b>       |
| <b>CAPITAL OUTLAY</b>                  |                            |                  |                  |                  |                  |               |                  |
| 100-5633-903-00                        | ARCHITECTUAL & ENGINEERING | 4,800            | 0                | 6,400            | 10,000           | -4,000        | 6,000            |
| 100-5633-906-00                        | MOTOR VEHICLES             | 0                | 0                | 0                | 0                | 0             | 0                |
| 100-5633-911-00                        | CONSTR/PROJECT IMPROVEMENT | 0                | 40,000           | 100,000          | 440,000          | 0             | 440,000          |
| 100-5633-912-00                        | MACHINERY & EQUIPMENT      | 44,138           | 0                | 0                | 0                | 0             | 0                |
| 100-5633-935-00                        | SIDEWALKS                  | 0                | 0                | 0                | 25,000           | -5,000        | 20,000           |
| <b>TOTAL CAPITAL OUTLAY</b>            |                            | <b>48,938</b>    | <b>40,000</b>    | <b>106,400</b>   | <b>475,000</b>   | <b>-9,000</b> | <b>466,000</b>   |
| <b>TOTAL STREETS &amp; ROW</b>         |                            | <b>1,189,058</b> | <b>1,199,298</b> | <b>1,125,575</b> | <b>1,298,630</b> | <b>6,631</b>  | <b>1,305,261</b> |

**NON-DEPARTMENTAL**

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

| EXPENDITURES                                  | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|---|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>PERSONNEL SERVICES</b>                     |                   |                   |                     |                               |                      |                              |
| 100-5799-156-00 EMPLOYEE TURNOVER ALLOWANCE   | 0                 | 0                 | 0                   | -31,804                       | 0                    | -31,804                      |
| <b>TOTAL PERSONNEL SERVICES</b>               | <b>0</b>          | <b>0</b>          | <b>0</b>            | <b>-31,804</b>                | <b>0</b>             | <b>-31,804</b>               |
| <b>CONTRACTS &amp; SERVICES</b>               |                   |                   |                     |                               |                      |                              |
| 100-5799-204-01 LEGAL - GENERAL COUNSEL       | 87,490            | 95,000            | 120,000             | 120,000                       | -20,000              | 100,000                      |
| 100-5799-204-02 LEGAL - SPECIAL COUNSEL       | 1,249             | 15,000            | 9,400               | 15,000                        | 0                    | 15,000                       |
| 100-5799-206-00 INSURANCE                     | 99,876            | 100,000           | 102,872             | 100,000                       | 0                    | 100,000                      |
| 100-5799-214-00 RENTS & LEASES                | 690               | 700               | 690                 | 700                           | 0                    | 700                          |
| 100-5799-228-00 JANITORIAL                    | 40,890            | 41,500            | 41,400              | 41,500                        | 0                    | 41,500                       |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>         | <b>230,195</b>    | <b>252,200</b>    | <b>274,362</b>      | <b>277,200</b>                | <b>-20,000</b>       | <b>257,200</b>               |
| <b>OPERATING TRANSFERS</b>                    |                   |                   |                     |                               |                      |                              |
| 100-5799-837-00 TRNSF TO RADIO SYSTEM MAIN    | 61,699            | 61,700            | 64,510              | 65,000                        | 0                    | 65,000                       |
| <b>TOTAL OPERATING TRANSFERS</b>              | <b>61,699</b>     | <b>61,700</b>     | <b>64,510</b>       | <b>65,000</b>                 | <b>0</b>             | <b>65,000</b>                |
| <b>CAPITAL OUTLAY</b>                         |                   |                   |                     |                               |                      |                              |
| 100-5799-995-00 AMERICAN RESCUE PLAN EXPENSES | 0                 | 0                 | 0                   | 0                             | 450,000              | 450,000                      |
| <b>TOTAL CAPITAL OUTLAY</b>                   | <b>0</b>          | <b>0</b>          | <b>0</b>            | <b>0</b>                      | <b>450,000</b>       | <b>450,000</b>               |
| <b>TOTAL NON-DEPARTMENTAL</b>                 | <b>291,894</b>    | <b>313,900</b>    | <b>338,872</b>      | <b>310,396</b>                | <b>430,000</b>       | <b>740,396</b>               |

# 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  | REVISIONS | ADOPTED   |
|                  |                 |                |                 | BUDGET    |           | BUDGET    |
| REVENUES         | 1,040,631       | 1,118,963      | 1,053,345       | 1,186,422 | 0         | 1,186,422 |
| EXPENSES         | 1,160,467       | 1,154,890      | 1,833,757       | 1,186,422 | 0         | 1,186,422 |
| 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  | REVISIONS | ADOPTED BUDGET   |
| <b>PROPERTY TAXES</b>                         |                             |                  |                  |                  |                  |           |                  |
| 300-4100-00                                   | CURRENT PROPERTY TAXES      | 688,967          | 705,496          | 701,220          | 890,002          | 0         | 890,002          |
| 300-4102-00                                   | DELINQUENT PROPERTY TAXES   | 13,182           | 12,840           | 12,067           | 13,930           | 0         | 13,930           |
| 300-4104-00                                   | PENALTY & INT ON PROP TAXES | 8,202            | 7,951            | 9,016            | 9,000            | 0         | 9,000            |
| <b>TOTAL PROPERTY TAXES</b>                   |                             | <b>710,351</b>   | <b>726,287</b>   | <b>722,303</b>   | <b>912,932</b>   | <b>0</b>  | <b>912,932</b>   |
| <b>INTERGOVERNMENTAL</b>                      |                             |                  |                  |                  |                  |           |                  |
| 300-4300-00                                   | COUNTY-ANIMAL CONTROL       | 11,420           | 11,420           | 11,420           | 11,690           | 0         | 11,690           |
| <b>TOTAL INTERGOVERNMENTAL</b>                |                             | <b>11,420</b>    | <b>11,420</b>    | <b>11,420</b>    | <b>11,690</b>    | <b>0</b>  | <b>11,690</b>    |
| <b>INTEREST</b>                               |                             |                  |                  |                  |                  |           |                  |
| 300-4710-00                                   | INTEREST EARNINGS           | 10,840           | 6,500            | 900              | 1,800            | 0         | 1,800            |
| <b>TOTAL INTEREST</b>                         |                             | <b>10,840</b>    | <b>6,500</b>     | <b>900</b>       | <b>1,800</b>     | <b>0</b>  | <b>1,800</b>     |
| <b>OP TRANSFERS &amp; OTHER REVENUE</b>       |                             |                  |                  |                  |                  |           |                  |
| 300-4915-00                                   | TRNSF FR WASTEWATER FUND    | 186,594          | 186,653          | 186,653          | 160,000          | 0         | 160,000          |
| 300-4935-00                                   | TRNSF FR LEDC FUND          | 48,093           | 48,103           | 32,069           | 0                | 0         | 0                |
| 300-4945-00                                   | TRNSF FR DRAINAGE FUND      | 33,333           | 100,000          | 100,000          | 100,000          | 0         | 100,000          |
| <b>TOTAL OP TRANSFERS &amp; OTHER REVENUE</b> |                             | <b>308,020</b>   | <b>374,756</b>   | <b>318,722</b>   | <b>260,000</b>   | <b>0</b>  | <b>260,000</b>   |
| <b>TOTAL REVENUES</b>                         |                             | <b>1,040,631</b> | <b>1,118,963</b> | <b>1,053,345</b> | <b>1,186,422</b> | <b>0</b>  | <b>1,186,422</b> |

**300 - DEBT SERVICE**

**DEBT SERVICE**

**DEBT EXPENSE**

| <b>EXPENDITURES</b>       |                       | <b>2019-20</b>   | <b>2020-21</b>   | <b>2020-21</b>   | <b>2021-22</b>   | <b>2021-22</b>   | <b>2021-22</b>   |
|---------------------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                           |                       | <b>ACTUAL</b>    | <b>BUDGET</b>    | <b>ESTIMATE</b>  | <b>PROPOSED</b>  | <b>REVISIONS</b> | <b>ADOPTED</b>   |
|                           |                       |                  |                  |                  | <b>BUDGET</b>    |                  | <b>BUDGET</b>    |
| <b>DEBT SERVICE</b>       |                       |                  |                  |                  |                  |                  |                  |
| 300-5199-850-00           | ADMINISTRATION COSTS  | 800              | 800              | 800              | 800              | 0                | 800              |
| 300-5199-857-00           | 2016 GO REFUNDING     | 391,086          | 383,097          | 511,888          | 686,835          | 0                | 686,835          |
| 300-5199-869-00           | 06 TAX & REV CO BONDS | 48,690           | 46,845           | 46,845           | 0                | 0                | 0                |
| 300-5199-871-00           | 06A TAX & REV CO'S    | 267,332          | 271,128          | 291,536          | 0                | 0                | 0                |
| 300-5199-877-00           | 15 TAX & REV CO'S     | 452,559          | 453,020          | 982,688          | 498,787          | 0                | 498,787          |
| <b>TOTAL DEBT SERVICE</b> |                       | <b>1,160,467</b> | <b>1,154,890</b> | <b>1,833,757</b> | <b>1,186,422</b> | <b>0</b>         | <b>1,186,422</b> |

**ELECTRIC DEPT.**

**500 - ELECTRIC UTILITY FUND**

**ELECTRIC  
SUMMARY**

|                         | <b>2019-20</b>    | <b>2020-21</b>    | <b>2020-21</b>    | <b>2021-22</b>    | <b>2021-22</b>   | <b>2021-22</b>    |
|-------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|
|                         | <b>ACTUAL</b>     | <b>BUDGET</b>     | <b>ESTIMATE</b>   | <b>PROPOSED</b>   | <b>REVISIONS</b> | <b>ADOPTED</b>    |
|                         |                   |                   |                   | <b>BUDGET</b>     |                  | <b>BUDGET</b>     |
| <b>REVENUES</b>         | <b>11,119,065</b> | <b>12,045,430</b> | <b>11,458,945</b> | <b>11,995,430</b> | <b>73,725</b>    | <b>12,069,155</b> |
| <b>EXPENSES</b>         |                   |                   |                   |                   |                  |                   |
| <b>BILLING</b>          | <b>712,226</b>    | <b>800,072</b>    | <b>702,026</b>    | <b>810,452</b>    | <b>17,803</b>    | <b>828,255</b>    |
| <b>DISTRIBUTION</b>     | <b>1,117,456</b>  | <b>1,803,054</b>  | <b>1,533,384</b>  | <b>1,825,917</b>  | <b>27,228</b>    | <b>1,853,145</b>  |
| <b>NON-DEPARTMENTAL</b> | <b>8,512,175</b>  | <b>9,420,073</b>  | <b>9,623,336</b>  | <b>9,381,997</b>  | <b>0</b>         | <b>9,381,997</b>  |
| <b>TOTAL - ELECTRIC</b> | <b>10,341,857</b> | <b>12,023,199</b> | <b>11,858,746</b> | <b>12,018,366</b> | <b>45,031</b>    | <b>12,063,397</b> |
| <b>TOTAL - ELECTRIC</b> | <b>777,208</b>    | <b>22,231</b>     | <b>-399,801</b>   | <b>-22,936</b>    | <b>28,694</b>    | <b>5,758</b>      |

**500 - ELECTRIC UTILITY  
REVENUES**

| REVENUES                                       |                               | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|--|-------------------------------|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>FINES &amp; FEES</b>                        |                               |                   |                   |                     |                               |                      |                              |
| 500-4482-00                                    | CREDIT CARD FEES FR CUSTOMERS | 84,214            | 71,025            | 80,455              | 71,025                        | 0                    | 71,025                       |
| <b>TOTAL FINES &amp; FEES</b>                  |                               | <b>84,214</b>     | <b>71,025</b>     | <b>80,455</b>       | <b>71,025</b>                 | <b>0</b>             | <b>71,025</b>                |
| <b>SERVICES &amp; FEES</b>                     |                               |                   |                   |                     |                               |                      |                              |
| 500-4501-00                                    | FUEL SALES                    | 6,048,567         | 7,255,314         | 6,629,989           | 7,255,314                     | -27,972              | 7,227,342                    |
| 500-4502-00                                    | LOCAL SALES                   | 4,009,077         | 4,006,638         | 4,011,971           | 4,006,638                     | 95,797               | 4,102,435                    |
| 500-4504-00                                    | SALES - PENALTY               | 214,602           | 219,423           | 203,310             | 219,423                       | 0                    | 219,423                      |
| 500-4507-00                                    | TAP FEES                      | 27,400            | 9,600             | 16,400              | 9,600                         | 5,900                | 15,500                       |
| 500-4508-00                                    | CONNECT FEES                  | 26,028            | 28,900            | 28,190              | 28,900                        | 0                    | 28,900                       |
| <b>TOTAL SERVICES &amp; FEES</b>               |                               | <b>10,325,674</b> | <b>11,519,875</b> | <b>10,889,860</b>   | <b>11,519,875</b>             | <b>73,725</b>        | <b>11,593,600</b>            |
| <b>INTEREST</b>                                |                               |                   |                   |                     |                               |                      |                              |
| 500-4710-00                                    | INTEREST EARNINGS             | 4,434             | 1,030             | 906                 | 1,030                         | 0                    | 1,030                        |
| <b>TOTAL INTEREST</b>                          |                               | <b>4,434</b>      | <b>1,030</b>      | <b>906</b>          | <b>1,030</b>                  | <b>0</b>             | <b>1,030</b>                 |
| <b>MISCELLANEOUS</b>                           |                               |                   |                   |                     |                               |                      |                              |
| 500-4800-00                                    | CARES REIMBURSEMENT           | 0                 | 0                 | 22,739              | 0                             | 0                    | 0                            |
| 500-4806-00                                    | SALE OF FIXED ASSETS          | 6,052             | 500               | 0                   | 500                           | 0                    | 500                          |
| 500-4808-00                                    | INSURANCE REIMBURSEMENT       | 27,425            | 0                 | 0                   | 0                             | 0                    | 0                            |
| 500-4809-00                                    | EXPENDITURE REIMBURSEMENT     | 54,423            | 0                 | 12,235              | 0                             | 0                    | 0                            |
| 500-4830-00                                    | OTHER MISC REVENUE            | 4,197             | 3,000             | 2,750               | 3,000                         | 0                    | 3,000                        |
| <b>TOTAL MISCELLANEOUS</b>                     |                               | <b>92,097</b>     | <b>3,500</b>      | <b>37,724</b>       | <b>3,500</b>                  | <b>0</b>             | <b>3,500</b>                 |
| <b>OP TRANSFERS &amp; OTHER REVENUES</b>       |                               |                   |                   |                     |                               |                      |                              |
| 500-4923-00                                    | TRNSF FR ELEC DISTR UPGR FD   | 612,646           | 450,000           | 450,000             | 400,000                       | 0                    | 400,000                      |
| <b>TOTAL OP TRANSFERS &amp; OTHER REVENUES</b> |                               | <b>612,646</b>    | <b>450,000</b>    | <b>450,000</b>      | <b>400,000</b>                | <b>0</b>             | <b>400,000</b>               |
| <b>TOTAL REVENUES</b>                          |                               | <b>11,119,065</b> | <b>12,045,430</b> | <b>11,458,945</b>   | <b>11,995,430</b>             | <b>73,725</b>        | <b>12,069,155</b>            |

**500 - ELECTRIC UTILITY  
PUBLIC UTILITY  
BILLING**

| EXPENDITURES                    |                           | 2019-20        | 2020-21        | 2020-21        | 2021-22         | 2021-22       | 2021-22        |
|---------------------------------|---------------------------|----------------|----------------|----------------|-----------------|---------------|----------------|
|                                 |                           | ACTUAL         | BUDGET         | ESTIMATE       | PROPOSED BUDGET | REVISIONS     | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>       |                           |                |                |                |                 |               |                |
| 500-5740-102-00                 | SALARIES - ADMINISTRATIVE | 67,628         | 72,759         | 70,988         | 72,805          | 2,184         | 74,989         |
| 500-5740-104-00                 | SALARIES - SUPERVISORY    | 73,185         | 77,092         | 75,719         | 77,918          | 2,337         | 80,255         |
| 500-5740-105-00                 | SALARIES - PROFESSIONAL   | 11,391         | 12,539         | 12,344         | 12,333          | 370           | 12,703         |
| 500-5740-106-00                 | WAGES - CLERICAL          | 120,877        | 147,841        | 134,379        | 151,206         | 4,536         | 155,742        |
| 500-5740-108-00                 | WAGES - LABOR             | 69,219         | 74,495         | 74,361         | 74,496          | 2,228         | 76,724         |
| 500-5740-112-00                 | OVERTIME                  | 4,343          | 2,575          | 7,400          | 2,500           | 75            | 2,575          |
| 500-5740-116-00                 | LONGEVITY                 | 16,499         | 15,142         | 15,275         | 15,943          | 0             | 15,943         |
| 500-5740-120-00                 | FICA/MEDICARE             | 27,779         | 31,298         | 30,551         | 31,316          | 1,668         | 32,984         |
| 500-5740-122-00                 | RETIREMENT                | 49,248         | 52,120         | 26,718         | 52,153          | 2,265         | 54,418         |
| 500-5740-130-00                 | EMPLOYEE HEALTH INSURANCE | 59,245         | 68,008         | 58,441         | 67,186          | 2,077         | 69,263         |
| 500-5740-132-00                 | WORKER'S COMP             | 1,589          | 2,176          | 1,533          | 2,276           | 63            | 2,339          |
| 500-5740-150-00                 | CAR ALLOWANCE             | 0              | 2,160          | 0              | 0               | 0             | 0              |
| 500-5740-155-00                 | PAYROLL CONTINGENCY       | 0              | 0              | 0              |                 | 0             | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>501,003</b> | <b>558,205</b> | <b>507,709</b> | <b>560,132</b>  | <b>17,803</b> | <b>577,935</b> |

| 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**

|                                       |                            |                |                |               |                |          |                |
|---------------------------------------|----------------------------|----------------|----------------|---------------|----------------|----------|----------------|
| 500-5740-204-00                       | LEGAL                      | 78             | 104            | 50            | 104            | 0        | 104            |
| 500-5740-212-00                       | FINANCIAL & ACCOUNTING     | 25,927         | 22,477         | 15,975        | 15,000         | 0        | 15,000         |
| 500-5740-214-00                       | RENTS & LEASES             | 2,605          | 2,400          | 2,354         | 4,000          | 0        | 4,000          |
| 500-5740-216-00                       | MAINTENANCE & REPAIRS      | 2,444          | 2,600          | 2,221         | 2,600          | 0        | 2,600          |
| 500-5740-218-00                       | COMPUTER EQUIP & SOFTWARE  | 32,938         | 64,020         | 24,800        | 45,000         | 0        | 45,000         |
| 500-5740-222-00                       | SAFETY & REGULATORY        | 7              | 2,500          | 0             | 0              | 0        | 0              |
| 500-5740-224-00                       | CHEMICAL & MEDICAL         | 0              | 200            | 50            | 200            | 0        | 200            |
| 500-5740-226-00                       | RADIO & COMMUNICATIONS     | 3,574          | 3,800          | 3,600         | 3,800          | 0        | 3,800          |
| 500-5740-230-00                       | UNIFORMS & APPAREL         | 452            | 600            | 450           | 600            | 0        | 600            |
| 500-5740-240-00                       | POSTAGE & SHIPPING         | 33,737         | 35,000         | 33,949        | 25,000         | 0        | 25,000         |
| 500-5740-241-00                       | BANK SERVICE CHARGES       | 96             | 500            | 100           | 500            | 0        | 500            |
| 500-5740-299-00                       | OTHER CONTRACTS & SERVICES | 6,978          | 12,300         | 11,352        | 18,000         | 0        | 18,000         |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                            | <b>108,836</b> | <b>146,501</b> | <b>94,901</b> | <b>114,804</b> | <b>0</b> | <b>114,804</b> |

**MATERIALS & SUPPLIES**

|                 |                           |        |        |       |        |   |        |
|-----------------|---------------------------|--------|--------|-------|--------|---|--------|
| 500-5740-302-00 | OFFICE                    | 8,241  | 10,566 | 9,693 | 10,566 | 0 | 10,566 |
| 500-5740-304-00 | COMPUTER EQUIP & SOFTWARE | 819    | 1,000  | 2,200 | 3,000  | 0 | 3,000  |
| 500-5740-320-00 | FOOD & BEVERAGE           | 17     | 150    | 75    | 150    | 0 | 150    |
| 500-5740-326-00 | RADIO & COMMUNICATION     | 16,853 | 0      | 0     | 0      | 0 | 0      |
| 500-5740-330-00 | UNIFORMS & APPAREL        | 456    | 800    | 500   | 800    | 0 | 800    |
| 500-5740-332-00 | MINOR TOOLS & EQUIPMENT   | 0      | 200    | 100   | 200    | 0 | 200    |
| 500-5740-334-00 | OFFICE FURNITURE          | 483    | 800    | 600   | 800    | 0 | 800    |
| 500-5740-335-00 | GAS                       | 3,967  | 4,050  | 3,998 | 4,050  | 0 | 4,050  |
| 500-5740-337-00 | TIRES - TUBES - BATTERIES | 0      | 800    | 400   | 800    | 0 | 800    |
| 500-5740-399-00 | OTHER SUPPLIES            | 87     | 300    | 100   | 300    | 0 | 300    |

**TOTAL MATERIALS & SUPPLIES**

|               |               |               |               |          |               |
|---------------|---------------|---------------|---------------|----------|---------------|
| <b>30,923</b> | <b>18,666</b> | <b>17,666</b> | <b>20,666</b> | <b>0</b> | <b>20,666</b> |
|---------------|---------------|---------------|---------------|----------|---------------|

**MAINTENANCE & REPAIRS**

|                 |                             |     |       |     |       |   |       |
|-----------------|-----------------------------|-----|-------|-----|-------|---|-------|
| 500-5740-402-00 | OFFICE EQUIPMENT            | 0   | 300   | 150 | 300   | 0 | 300   |
| 500-5740-406-00 | MOTOR VEHICLES              | 758 | 1,000 | 500 | 1,000 | 0 | 1,000 |
| 500-5740-410-00 | BUILDINGS & STRUCTURES      | 0   | 1,000 | 600 | 1,000 | 0 | 1,000 |
| 500-5740-412-00 | MACHINERY & EQUIPMENT       | 96  | 600   | 500 | 600   | 0 | 600   |
| 500-5740-426-00 | RADIO & COMMUNICATIONS      | 0   | 350   | 200 | 350   | 0 | 350   |
| 500-5740-499-00 | OTHER MAINTENANCE & REPAIRS | 0   | 200   | 50  | 200   | 0 | 200   |

**TOTAL MAINTENANCE & REPAIRS**

|            |              |              |              |          |              |
|------------|--------------|--------------|--------------|----------|--------------|
| <b>854</b> | <b>3,450</b> | <b>2,000</b> | <b>3,450</b> | <b>0</b> | <b>3,450</b> |
|------------|--------------|--------------|--------------|----------|--------------|

**STAFF DEV & TRAINING**

|                 |                           |    |       |       |       |   |       |
|-----------------|---------------------------|----|-------|-------|-------|---|-------|
| 500-5740-502-00 | DUES & SUBSCRIPTIONS      | 0  | 800   | 0     | 0     | 0 | 0     |
| 500-5740-508-00 | MTGS-SEMINARS-CONFERENCES | 0  | 3,000 | 1,200 | 3,000 | 0 | 3,000 |
| 500-5740-510-00 | TRANSPORTATION & LODGING  | 21 | 400   | 50    | 400   | 0 | 400   |

**TOTAL STAFF DEV & TRAINING**

|           |              |              |              |          |              |
|-----------|--------------|--------------|--------------|----------|--------------|
| <b>21</b> | <b>4,200</b> | <b>1,250</b> | <b>3,400</b> | <b>0</b> | <b>3,400</b> |
|-----------|--------------|--------------|--------------|----------|--------------|

**MISCELLANEOUS**

|                 |                  |        |        |        |        |   |        |
|-----------------|------------------|--------|--------|--------|--------|---|--------|
| 500-5740-740-00 | CREDIT CARD FEES | 70,589 | 65,000 | 74,500 | 75,000 | 0 | 75,000 |
|-----------------|------------------|--------|--------|--------|--------|---|--------|

**TOTAL MISCELLANEOUS**

|               |               |               |               |          |               |
|---------------|---------------|---------------|---------------|----------|---------------|
| <b>70,589</b> | <b>65,000</b> | <b>74,500</b> | <b>75,000</b> | <b>0</b> | <b>75,000</b> |
|---------------|---------------|---------------|---------------|----------|---------------|

**CAPITAL OUTLAY**

|                 |                           |   |       |       |        |   |        |
|-----------------|---------------------------|---|-------|-------|--------|---|--------|
| 500-5740-904-00 | COMPUTER EQUIP & SOFTWARE | 0 | 4,050 | 4,000 | 33,000 | 0 | 33,000 |
|-----------------|---------------------------|---|-------|-------|--------|---|--------|

**TOTAL CAPITAL OUTLAY**

|          |              |              |               |          |               |
|----------|--------------|--------------|---------------|----------|---------------|
| <b>0</b> | <b>4,050</b> | <b>4,000</b> | <b>33,000</b> | <b>0</b> | <b>33,000</b> |
|----------|--------------|--------------|---------------|----------|---------------|

**TOTAL BILLING**

|                |                |                |                |               |                |
|----------------|----------------|----------------|----------------|---------------|----------------|
| <b>712,226</b> | <b>800,072</b> | <b>702,026</b> | <b>810,452</b> | <b>17,803</b> | <b>828,255</b> |
|----------------|----------------|----------------|----------------|---------------|----------------|

**500 - ELECTRIC UTILITY  
PUBLIC UTILITY  
DISTRIBUTION**

| EXPENDITURES                    |                           | 2019-20        | 2020-21        | 2020-21        | 2021-22         | 2021-22       | 2021-22        |
|---------------------------------|---------------------------|----------------|----------------|----------------|-----------------|---------------|----------------|
|                                 |                           | ACTUAL         | BUDGET         | ESTIMATE       | PROPOSED BUDGET | REVISIONS     | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>       |                           |                |                |                |                 |               |                |
| 500-5745-104-00                 | SALARIES - SUPERVISORY    | 162,358        | 163,543        | 157,277        | 163,549         | 4,906         | 168,455        |
| 500-5745-105-00                 | SALARIES - PROFESSIONAL   | 0              | 9,272          | 0              | 9,227           | 277           | 9,504          |
| 500-5745-106-00                 | WAGES - CLERICAL          | 24,320         | 34,916         | 32,127         | 34,923          | 1,048         | 35,971         |
| 500-5745-108-00                 | WAGES - LABOR             | 330,869        | 419,610        | 318,541        | 419,639         | 12,441        | 432,080        |
| 500-5745-112-00                 | OVERTIME                  | 10,644         | 16,480         | 28,779         | 16,000          | 480           | 16,480         |
| 500-5745-116-00                 | LONGEVITY                 | 10,008         | 13,027         | 13,027         | 14,083          | 0             | 14,083         |
| 500-5745-120-00                 | FICA/MEDICARE             | 41,496         | 50,250         | 42,352         | 50,293          | 1,465         | 51,758         |
| 500-5745-122-00                 | RETIREMENT                | 72,081         | 83,683         | 78,224         | 83,755          | 3,569         | 87,324         |
| 500-5745-130-00                 | EMPLOYEE HEALTH INSURANCE | 65,134         | 81,154         | 70,883         | 79,777          | 2,685         | 82,462         |
| 500-5745-132-00                 | WORKER'S COMP             | 7,815          | 10,873         | 7,659          | 12,292          | 357           | 12,649         |
| 500-5745-155-00                 | PAYROLL CONTINGENCY       | 0              | 0              | 0              |                 | 0             | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>724,725</b> | <b>882,808</b> | <b>748,869</b> | <b>883,538</b>  | <b>27,228</b> | <b>910,766</b> |

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

**CONTRACTS & SERVICES**

|                                       |                            |                |                |                |                |          |                |
|---------------------------------------|----------------------------|----------------|----------------|----------------|----------------|----------|----------------|
| 500-5745-207-00                       | PRINTING, MKTG & PUBLIC RE | 0              | 400            | 0              | 400            | 0        | 400            |
| 500-5745-214-00                       | RENTS & LEASES             | 1,653          | 15,866         | 1,800          | 40,999         | 0        | 40,999         |
| 500-5745-216-00                       | MAINTENANCE & REPAIRS      | 0              | 300            | 0              | 300            | 0        | 300            |
| 500-5745-222-00                       | SAFETY & REGULATORY        | 1,597          | 3,000          | 420            | 3,000          | 0        | 3,000          |
| 500-5745-226-00                       | RADIO & COMMUNICATIONS     | 6,772          | 4,860          | 4,350          | 4,860          | 0        | 4,860          |
| 500-5745-240-00                       | POSTAGE & SHIPPING         | 25             | 300            | 25             | 300            | 0        | 300            |
| 500-5745-244-00                       | UTILITIES                  | 1,723          | 3,000          | 1,850          | 3,000          | 0        | 3,000          |
| 500-5745-299-00                       | OTHER CONTRACTS & SERVICES | 109,800        | 162,000        | 162,000        | 165,000        | 0        | 165,000        |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                            | <b>121,570</b> | <b>189,726</b> | <b>170,445</b> | <b>217,859</b> | <b>0</b> | <b>217,859</b> |

**MATERIALS & SUPPLIES**

|                 |        |     |     |     |     |   |     |
|-----------------|--------|-----|-----|-----|-----|---|-----|
| 500-5745-302-00 | OFFICE | 757 | 300 | 285 | 300 | 0 | 300 |
|-----------------|--------|-----|-----|-----|-----|---|-----|

|  |                              |                  |                  |                  |                  |               |                  |
|--|------------------------------|------------------|------------------|------------------|------------------|---------------|------------------|
| 500-5745-304-00                        | COMPUTER EQUIP & SOFTWARE    | 1,187            | 300              | 55               | 300              | 0             | 300              |
| 500-5745-306-00                        | MOTOR VEHICLES               | 897              | 0                | 60               | 0                | 0             | 0                |
| 500-5745-322-00                        | SAFETY & REGULATORY          | 1,080            | 4,000            | 1,100            | 4,000            | 0             | 4,000            |
| 500-5745-324-00                        | CHEMICAL & MEDICAL           | 1,722            | 5,600            | 1,800            | 5,600            | 0             | 5,600            |
| 500-5745-326-00                        | RADIO & COMMUNICATIONS       | 40,485           | 200              | 100              | 200              | 0             | 200              |
| 500-5745-328-00                        | JANITORIAL                   | 379              | 750              | 350              | 750              | 0             | 750              |
| 500-5745-330-00                        | UNIFORMS & APPAREL           | 6,192            | 7,710            | 6,500            | 7,710            | 0             | 7,710            |
| 500-5745-332-00                        | MINOR TOOLS & EQUIPMENT      | 3,547            | 5,000            | 1,300            | 5,000            | 0             | 5,000            |
| 500-5745-334-00                        | OFFICE FURNITURE             | 0                | 250              | 200              | 250              | 0             | 250              |
| 500-5745-335-00                        | GAS                          | 3,970            | 5,504            | 4,500            | 5,504            | 0             | 5,504            |
| 500-5745-336-00                        | DIESEL                       | 6,784            | 8,000            | 7,000            | 8,000            | 0             | 8,000            |
| 500-5745-337-00                        | TIRES - TUBES - BATTERIES    | 2,767            | 3,500            | 2,500            | 3,500            | 0             | 3,500            |
| 500-5745-380-00                        | BULK MATERIALS               | 0                | 1,000            | 0                | 1,000            | 0             | 1,000            |
| 500-5745-399-00                        | OTHER SUPPLIES               | 3,139            | 5,500            | 3,200            | 5,500            | 0             | 5,500            |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>  |                              | <b>72,906</b>    | <b>47,614</b>    | <b>28,950</b>    | <b>47,614</b>    | <b>0</b>      | <b>47,614</b>    |
| <b>MAINTENANCE &amp; REPAIRS</b>       |                              |                  |                  |                  |                  |               |                  |
| 500-5745-406-00                        | MOTOR VEHICLES               | 2,516            | 2,500            | 1,200            | 2,500            | 0             | 2,500            |
| 500-5745-410-00                        | BUILDINGS & STRUCTURES       | 26               | 250              | 420              | 250              | 0             | 250              |
| 500-5745-412-00                        | MACHINERY & EQUIPMENT        | 23,535           | 15,000           | 2,500            | 15,000           | 0             | 15,000           |
| 500-5745-426-00                        | RADIO & COMMUNICATIONS       | 0                | 100              | 0                | 100              | 0             | 100              |
| 500-5745-451-00                        | METERS & BOXES               | 21,326           | 50,000           | 18,000           | 50,000           | 0             | 50,000           |
| 500-5745-453-00                        | TRANSFORMERS                 | 24,771           | 20,000           | 20,000           | 20,000           | 0             | 20,000           |
| 500-5745-455-00                        | DISTRIBUTION & SERVICE LINES | 72,132           | 80,000           | 58,000           | 80,000           | 0             | 80,000           |
| 500-5745-456-00                        | STREET LIGHTS                | 18,322           | 25,000           | 20,000           | 25,000           | 0             | 25,000           |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b> |                              | <b>162,628</b>   | <b>192,850</b>   | <b>120,120</b>   | <b>192,850</b>   | <b>0</b>      | <b>192,850</b>   |
| <b>STAFF DEV &amp; TRAINING</b>        |                              |                  |                  |                  |                  |               |                  |
| 500-5745-508-00                        | MTGS-SEMINARS-CONFERENCES    | 7,860            | 8,756            | 7,900            | 8,756            | 0             | 8,756            |
| 500-5745-510-00                        | TRANSPORTATION & LODGING     | 0                | 300              | 0                | 300              | 0             | 300              |
| <b>TOTAL STAFF DEV &amp; TRAINING</b>  |                              | <b>7,860</b>     | <b>9,056</b>     | <b>7,900</b>     | <b>9,056</b>     | <b>0</b>      | <b>9,056</b>     |
| <b>CAPITAL OUTLAY</b>                  |                              |                  |                  |                  |                  |               |                  |
| 500-5745-906-00                        | MOTOR VEHICLES               | 0                | 0                | 0                | 0                | 0             | 0                |
| 500-5745-910-00                        | BUILDINGS & STRUCTURES       | 0                | 0                | 0                | 150,000          | 0             | 150,000          |
| 500-5745-911-00                        | CONSTR/PROJECT IMPROVEMENT   | 0                | 456,000          | 450,000          | 300,000          | 0             | 300,000          |
| 500-5745-912-00                        | MACHINERY & EQUIPMENT        | 0                | 0                | 0                | 0                | 0             | 0                |
| 500-5745-927-00                        | TRANSFORMERS                 | 27,767           | 25,000           | 7,100            | 25,000           | 0             | 25,000           |
| <b>TOTAL CAPITAL OUTLAY</b>            |                              | <b>27,767</b>    | <b>481,000</b>   | <b>457,100</b>   | <b>475,000</b>   | <b>0</b>      | <b>475,000</b>   |
| <b>TOTAL DISTRIBUTION</b>              |                              | <b>1,117,456</b> | <b>1,803,054</b> | <b>1,533,384</b> | <b>1,825,917</b> | <b>27,228</b> | <b>1,853,145</b> |

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

| EXPENDITURES                               | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|--|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>CONTRACTS &amp; SERVICES</b>            |                   |                   |                     |                               |                      |                              |
| 500-5799-206-00 INSURANCE                  | 20,396            | 21,400            | 21,648              | 22,100                        | 0                    | 22,100                       |
| 500-5799-222-00 SAFETY & REGULATORY        |                   | 0                 | 0                   | 0                             | 0                    | 0                            |
| 500-5799-298-00 WHOLESALE POWER PURCH      | 6,224,997         | 7,265,350         | 7,468,365           | 7,264,300                     | 0                    | 7,264,300                    |
| 500-5799-299-00 OTHER CONTRACTS & SERVICES | 0                 | 0                 |                     | 0                             | 0                    | 0                            |
| <b>TOTAL CONTRACT &amp; SERVICES</b>       | <b>6,245,393</b>  | <b>7,286,750</b>  | <b>7,490,013</b>    | <b>7,286,400</b>              | <b>0</b>             | <b>7,286,400</b>             |
| <b>OPERATING TRANSFERS</b>                 |                   |                   |                     |                               |                      |                              |
| 500-5799-800-00 TRANSF TO GENERAL FUND     | 2,232,669         | 2,048,028         | 2,048,028           | 2,009,111                     | 0                    | 2,009,111                    |
| 500-5799-849-00 TRNSF OUT-OVERHEAD COSTS   | 13,714            | 14,146            | 14,146              | 15,337                        | 0                    | 15,337                       |
| <b>TOTAL OPERATING TRANSFERS</b>           | <b>2,246,383</b>  | <b>2,062,174</b>  | <b>2,062,174</b>    | <b>2,024,448</b>              | <b>0</b>             | <b>2,024,448</b>             |
| <b>DEBT SERVICE</b>                        |                   |                   |                     |                               |                      |                              |
| 500-5799-879-00 SIB LOAN                   | 20,399            | 71,149            | 71,149              | 71,149                        | 0                    | 71,149                       |
| <b>TOTAL DEBT SERVICE</b>                  | <b>20,399</b>     | <b>71,149</b>     | <b>71,149</b>       | <b>71,149</b>                 | <b>0</b>             | <b>71,149</b>                |
| <b>TOTAL NON-DEPARTMENTAL</b>              | <b>8,512,175</b>  | <b>9,420,073</b>  | <b>9,623,336</b>    | <b>9,381,997</b>              | <b>0</b>             | <b>9,381,997</b>             |

**WATER DEPT.**

**520 - WATER UTILITY FUND**

**WATER  
SUMMARY**

|                      | 2019-20          | 2020-21          | 2020-21          | 2021-22            | 2021-22         | 2021-22           |
|----------------------|------------------|------------------|------------------|--------------------|-----------------|-------------------|
|                      | ACTUAL           | BUDGET           | ESTIMATE         | PROPOSED<br>BUDGET | REVISIONS       | ADOPTED<br>BUDGET |
| <b>REVENUES</b>      | 3,731,065        | 3,908,877        | 4,173,858        | 5,833,122          | -88,500         | 5,744,622         |
| <b>EXPENSES</b>      |                  |                  |                  |                    |                 |                   |
| DISTRIBUTION         | 1,705,979        | 1,534,228        | 1,839,595        | 3,202,181          | -270,246        | 2,931,935         |
| TREATMENT            | 921,664          | 923,075          | 923,075          | 923,075            | 66,221          | 989,296           |
| NON-DEPARTMENTAL     | 800,676          | 1,313,237        | 1,065,137        | 1,656,761          | 4,958           | 1,661,719         |
| <b>TOTAL - WATER</b> | <b>3,428,319</b> | <b>3,770,540</b> | <b>3,827,807</b> | <b>5,782,017</b>   | <b>-199,067</b> | <b>5,582,950</b>  |
| <b>TOTAL - WATER</b> | <b>302,746</b>   | <b>138,337</b>   | <b>346,051</b>   | <b>51,105</b>      | <b>110,567</b>  | <b>161,672</b>    |



**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 | REVISIONS     | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>       |                           |                |                |                |                 |               |                |
| 520-5750-102-00                 | SALARIES - ADMINISTRATIVE | 3,428          | 40,825         | 37,048         | 40,270          | 1,208         | 41,478         |
| 520-5750-104-00                 | SALARIES - SUPERVISORY    | 40,080         | 75,327         | 41,517         | 75,244          | 2,257         | 77,501         |
| 520-5750-105-00                 | SALARIES - PROFESSIONAL   | 4,219          | 12,679         | 4,202          | 12,564          | 377           | 12,941         |
| 520-5750-106-00                 | WAGES - CLERICAL          | 7,964          | 8,796          | 7,843          | 8,540           | 257           | 8,797          |
| 520-5750-108-00                 | WAGES - LABOR             | 147,020        | 122,677        | 147,057        | 123,135         | 3,694         | 126,829        |
| 520-5750-112-00                 | OVERTIME                  | 4,366          | 5,305          | 14,934         | 5,150           | 155           | 5,305          |
| 520-5750-116-00                 | LONGEVITY                 | 7,127          | 7,842          | 7,842          | 8,705           | 0             | 8,705          |
| 520-5750-120-00                 | FICA/MEDICARE             | 18,000         | 21,162         | 19,315         | 20,992          | 608           | 21,600         |
| 520-5750-122-00                 | RETIREMENT                | 33,054         | 35,242         | 36,852         | 34,960          | 1,012         | 35,972         |
| 520-5750-130-00                 | EMPLOYEE HEALTH INSURANCE | 45,746         | 50,174         | 48,931         | 49,617          | 1,968         | 51,585         |
| 520-5750-132-00                 | WORKER'S COMP             | 3,131          | 4,096          | 2,885          | 3,629           | 102           | 3,731          |
| 520-5750-150-00                 | CAR ALLOWANCE             | 0              |                | 0              | 800             | -800          | 0              |
| 520-5750-155-00                 | PAYROLL CONTINGENCY       | 0              | 0              | 0              |                 | 0             | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>314,135</b> | <b>384,125</b> | <b>368,426</b> | <b>383,606</b>  | <b>10,838</b> | <b>394,444</b> |

| 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**

|                                       |                             |                  |                  |                  |                  |                |                  |
|---------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|----------------|------------------|
| 520-5750-207-00                       | PRINTING, MKTG & PUBLIC RE  | 0                | 500              | 0                | 500              | 0              | 500              |
| 520-5750-212-00                       | FINANCIAL & ACCOUNTING      | 3,977            | 3,300            | 3,300            | 3,300            | 0              | 3,300            |
| 520-5750-214-00                       | RENTS & LEASES              | 496              | 4,836            | 500              | 7,948            | 0              | 7,948            |
| 520-5750-222-00                       | SAFETY & REGULATORY         | 0                | 5,500            | 0                | 5,500            | 0              | 5,500            |
| 520-5750-224-00                       | CHEMICAL & MEDICAL          | 0                | 300              | 0                | 300              | 0              | 300              |
| 520-5750-226-00                       | RADIO & COMMUNICATIONS      | 1,978            | 2,200            | 2,100            | 2,200            | 0              | 2,200            |
| 520-5750-240-00                       | POSTAGE & SHIPPING          | 57               | 100              | 100              | 100              | 0              | 100              |
| 520-5750-290-00                       | GBRA - LULING PIPELINE O&M  | 211,840          | 144,391          | 212,534          | 144,391          | 85,914         | 230,305          |
| 520-5750-292-00                       | GBRA - LUL CAP RECOVERY CHG | 63,503           | 63,875           | 63,968           | 63,875           | -3,055         | 60,820           |
| 520-5750-296-00                       | GBRA - LUL WTR PLANT O&M    | 752,989          | 568,061          | 813,244          | 568,061          | 179,069        | 747,130          |
| 520-5750-297-00                       | GBRA - CARRIZO PROJECT '20  | 222,238          | 216,750          | 251,928          | 216,750          | -88,012        | 128,738          |
| 520-5750-299-00                       | OTHER CONTRACTS & SERVICES  | 4,186            | 0                | 0                | 0                | 0              | 0                |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                             | <b>1,261,264</b> | <b>1,009,813</b> | <b>1,347,674</b> | <b>1,012,925</b> | <b>173,916</b> | <b>1,186,841</b> |

**MATERIALS & SUPPLIES**

|                 |                           |        |        |        |        |   |        |
|-----------------|---------------------------|--------|--------|--------|--------|---|--------|
| 520-5750-302-00 | OFFICE                    | 763    | 1,000  | 450    | 1,000  | 0 | 1,000  |
| 520-5750-310-00 | BUILDING & STRUCTURES     | 0      | 0      | 600    | 600    | 0 | 600    |
| 520-5750-312-00 | MACHINERY & EQUIPMENT     | 104    | 1,500  | 1,660  | 2,000  | 0 | 2,000  |
| 520-5750-322-00 | SAFETY & REGULATORY       | 533    | 1,800  | 1,050  | 2,700  | 0 | 2,700  |
| 520-5750-324-00 | CHEMICAL & MEDICAL        | 596    | 300    | 100    | 300    | 0 | 300    |
| 520-5750-328-00 | JANITORIAL                | 184    | 700    | 2,500  | 700    | 0 | 700    |
| 520-5750-330-00 | UNIFORMS & APPAREL        | 3,520  | 4,000  | 3,685  | 4,000  | 0 | 4,000  |
| 520-5750-332-00 | MINOR TOOLS & EQUIPMENT   | 1,931  | 2,900  | 2,650  | 2,900  | 0 | 2,900  |
| 520-5750-335-00 | GAS                       | 11,700 | 13,000 | 13,500 | 14,500 | 0 | 14,500 |
| 520-5750-336-00 | DIESEL                    | 4,970  | 5,350  | 3,250  | 5,350  | 0 | 5,350  |
| 520-5750-337-00 | TIRES - TUBES - BATTERIES | 146    | 1,200  | 200    | 1,200  | 0 | 1,200  |
| 520-5750-380-00 | BULK MATERIALS            | 4,770  | 6,000  | 7,000  | 6,800  | 0 | 6,800  |

**TOTAL MATERIALS & SUPPLIES**


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|               |               |               |               |          |               |
|---------------|---------------|---------------|---------------|----------|---------------|
| <b>29,217</b> | <b>37,750</b> | <b>36,645</b> | <b>42,050</b> | <b>0</b> | <b>42,050</b> |
|---------------|---------------|---------------|---------------|----------|---------------|

**MAINTENANCE & REPAIRS**

|                 |                        |        |        |        |         |         |        |
|-----------------|------------------------|--------|--------|--------|---------|---------|--------|
| 520-5750-406-00 | MOTOR VEHICLES         | 1,779  | 2,000  | 2,150  | 2,500   | 0       | 2,500  |
| 520-5750-410-00 | BUILDINGS & STRUCTURES | 189    | 1,000  | 450    | 1,000   | 0       | 1,000  |
| 520-5750-412-00 | MACHINERY & EQUIPMENT  | 4,097  | 3,500  | 2,575  | 3,500   | 0       | 3,500  |
| 520-5750-426-00 | RADIO & COMMUNICATIONS | 0      | 500    | 0      | 500     | 0       | 500    |
| 520-5750-480-00 | SERVICE LINES          | 16,507 | 13,000 | 7,500  | 13,000  | 0       | 13,000 |
| 520-5750-482-00 | MAINS                  | 10,520 | 12,000 | 12,000 | 14,000  | 0       | 14,000 |
| 520-5750-484-00 | WATER METERS & BOXES   | 58,931 | 60,000 | 52,550 | 120,000 | -50,000 | 70,000 |
| 520-5750-490-00 | HYDRANTS & VALVES      | 7,040  | 5,000  | 5,200  | 7,000   | 0       | 7,000  |

**TOTAL MAINTENANCE & REPAIRS**


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|               |               |               |                |                |                |
|---------------|---------------|---------------|----------------|----------------|----------------|
| <b>99,063</b> | <b>97,000</b> | <b>82,425</b> | <b>161,500</b> | <b>-50,000</b> | <b>111,500</b> |
|---------------|---------------|---------------|----------------|----------------|----------------|

**STAFF DEV & TRAINING**

|                 |                           |       |       |       |       |   |       |
|-----------------|---------------------------|-------|-------|-------|-------|---|-------|
| 520-5750-502-00 | DUES & SUBSCRIPTIONS      | 0     | 530   | 525   | 600   | 0 | 600   |
| 520-5750-506-00 | CERTIFICATION & LICENSING | 847   | 1,110 | 1,100 | 1,100 | 0 | 1,100 |
| 520-5750-508-00 | MTGS-SEMINARS-CONFERENCES | 1,453 | 2,400 | 1,600 | 2,400 | 0 | 2,400 |

**TOTAL STAFF DEV & TRAINING**


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|              |              |              |              |          |              |
|--------------|--------------|--------------|--------------|----------|--------------|
| <b>2,300</b> | <b>4,040</b> | <b>3,225</b> | <b>4,100</b> | <b>0</b> | <b>4,100</b> |
|--------------|--------------|--------------|--------------|----------|--------------|

**CAPITAL OUTLAY**

|                 |                           |   |       |       |           |          |         |
|-----------------|---------------------------|---|-------|-------|-----------|----------|---------|
| 520-5750-904-00 | COMPUTER EQUIP & SOFTWARE | 0 | 1,500 | 1,200 | 0         | 0        | 0       |
| 520-5750-912-00 | MACHINERY & EQUIPMENT     | 0 | 0     | 0     | 1,050,000 | -300,000 | 750,000 |
| 520-5750-960-00 | WATER MAINS & LINES       | 0 | 0     | 0     | 548,000   | -105,000 | 443,000 |

**TOTAL CAPITAL OUTLAY**


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|          |              |              |                  |                 |                  |
|----------|--------------|--------------|------------------|-----------------|------------------|
| <b>0</b> | <b>1,500</b> | <b>1,200</b> | <b>1,598,000</b> | <b>-405,000</b> | <b>1,193,000</b> |
|----------|--------------|--------------|------------------|-----------------|------------------|

**TOTAL WATER DISTRIBUTION**


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|                  |                  |                  |                  |                 |                  |
|------------------|------------------|------------------|------------------|-----------------|------------------|
| <b>1,705,979</b> | <b>1,534,228</b> | <b>1,839,595</b> | <b>3,202,181</b> | <b>-270,246</b> | <b>2,931,935</b> |
|------------------|------------------|------------------|------------------|-----------------|------------------|

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

| <b>EXPENDITURES</b>                        | <b>2019-20<br/>ACTUAL</b> | <b>2020-21<br/>BUDGET</b> | <b>2020-21<br/>ESTIMATE</b> | <b>2021-22<br/>PROPOSED<br/>BUDGET</b> | <b>2021-22<br/>REVISIONS</b> | <b>2021-22<br/>ADOPTED<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|--|------------------------------|---------------------------------------|
| <b>CONTRACTS &amp; SERVICES</b>            |                           |                           |                             |  |                              |                                       |
| 520-5755-200-00 GBRA - TREATMENT PLANT O&M | 921,664                   | 923,075                   | 923,075                     | 923,075                                | 66,221                       | 989,296                               |
| <b>TOTAL CONTRACT &amp; SERVICES</b>       | <b>921,664</b>            | <b>923,075</b>            | <b>923,075</b>              | <b>923,075</b>                         | <b>66,221</b>                | <b>989,296</b>                        |
| <b>TOTAL WATER TREATMENT</b>               | <b>921,664</b>            | <b>923,075</b>            | <b>923,075</b>              | <b>923,075</b>                         | <b>66,221</b>                | <b>989,296</b>                        |

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

| EXPENDITURES                             | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|--|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>CONTRACTS &amp; SERVICES</b>          |                   |                   |                     |                               |                      |                              |
| 520-5799-206-00 INSURANCE                | 17,846            | 17,900            | 18,747              | 20,747                        | 0                    | 20,747                       |
| 520-5799-298-00 04 GBRA CONTR REV BONDS  | 447,936           | 402,298           | 448,032             | 402,200                       | 4,958                | 407,158                      |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>    | <b>465,782</b>    | <b>420,198</b>    | <b>466,779</b>      | <b>422,947</b>                | <b>4,958</b>         | <b>427,905</b>               |
| <b>OPERATING TRANSFERS</b>               |                   |                   |                     |                               |                      |                              |
| 520-5799-800-00 TRANSF TO GENERAL FUND   | 0                 | 185,654           | 185,654             | 300,896                       | 0                    | 300,896                      |
| 520-5799-849-00 TRNSF OUT-OVERHEAD COSTS | 0                 | 5,248             | 5,248               | 5,837                         | 0                    | 5,837                        |
| <b>TOTAL OPERATING TRANSFERS</b>         | <b>0</b>          | <b>190,902</b>    | <b>190,902</b>      | <b>306,733</b>                | <b>0</b>             | <b>306,733</b>               |
| <b>DEBT SERVICE</b>                      |                   |                   |                     |                               |                      |                              |
| 520-5799-857-00 2016 GO REFUNDING        | 61,714            | 111,642           | 45,122              | 200,159                       | 0                    | 200,159                      |
| 520-5799-871-00 06A TAX & REV CO'S       | 1,448             | 20,408            | 20,408              | 0                             | 0                    | 0                            |
| 520-5799-877-00 15 TAX & REV CO'S        | 248,029           | 487,414           | 259,253             | 644,249                       | 0                    | 644,249                      |
| 520-5799-879-00 SIB LOAN                 | 23,703            | 82,673            | 82,673              | 82,673                        | 0                    | 82,673                       |
| <b>TOTAL DEBT SERVICE</b>                | <b>334,894</b>    | <b>702,137</b>    | <b>407,456</b>      | <b>927,081</b>                | <b>0</b>             | <b>927,081</b>               |
| <b>TOTAL NON-DEPARTMENTAL</b>            | <b>800,676</b>    | <b>1,313,237</b>  | <b>1,065,137</b>    | <b>1,656,761</b>              | <b>4,958</b>         | <b>1,661,719</b>             |

**WASTEWATER DEPT.**

**540 - WASTEWATER UTILITY FUND**

**WASTEWATER  
SUMMARY**

|                           | 2019-20          | 2020-21          | 2020-21          | 2021-22            | 2021-22        | 2021-22           |
|---------------------------|------------------|------------------|------------------|--------------------|----------------|-------------------|
|                           | ACTUAL           | BUDGET           | ESTIMATE         | PROPOSED<br>BUDGET | REVISIONS      | ADOPTED<br>BUDGET |
| <b>REVENUES</b>           | <b>2,306,703</b> | <b>2,475,035</b> | <b>2,562,167</b> | <b>2,508,025</b>   | <b>526,566</b> | <b>3,034,591</b>  |
| <b>EXPENSES</b>           |                  |                  |                  |                    |                |                   |
| <b>COLLECTION</b>         | <b>320,148</b>   | <b>426,925</b>   | <b>348,971</b>   | <b>442,995</b>     | <b>7,568</b>   | <b>450,563</b>    |
| <b>TREATMENT</b>          | <b>796,330</b>   | <b>889,600</b>   | <b>889,600</b>   | <b>889,600</b>     | <b>503,558</b> | <b>1,393,158</b>  |
| <b>NON-DEPARTMENTAL</b>   | <b>833,885</b>   | <b>1,137,511</b> | <b>1,137,712</b> | <b>1,141,399</b>   | <b>0</b>       | <b>1,141,399</b>  |
| <b>TOTAL - WASTEWATER</b> | <b>1,950,363</b> | <b>2,454,036</b> | <b>2,376,283</b> | <b>2,473,994</b>   | <b>511,126</b> | <b>2,985,120</b>  |
| <b>TOTAL - WASTEWATER</b> | <b>356,340</b>   | <b>20,999</b>    | <b>185,884</b>   | <b>34,031</b>      | <b>15,440</b>  | <b>49,471</b>     |

**540 - WASTEWATER UTILITY**

**WASTEWATER  
REVENUES**

| REVENUES                         |                      | 2019-20          | 2020-21          | 2020-21          | 2021-22            | 2021-22        | 2021-22           |
|----------------------------------|----------------------|------------------|------------------|------------------|--------------------|----------------|-------------------|
|                                  |                      | ACTUAL           | BUDGET           | ESTIMATE         | PROPOSED<br>BUDGET | REVISIONS      | ADOPTED<br>BUDGET |
| <b>SERVICES &amp; FEES</b>       |                      |                  |                  |                  |                    |                |                   |
| 540-4502-00                      | SALES                | 2,274,822        | 2,245,850        | 2,350,727        | 2,313,225          | 204,566        | 2,517,791         |
| 540-4507-00                      | TAP FEES             | 9,950            | 9,500            | 9,550            | 10,500             | 2,000          | 12,500            |
| <b>TOTAL SERVICES &amp; FEES</b> |                      | <b>2,284,772</b> | <b>2,255,350</b> | <b>2,360,277</b> | <b>2,323,725</b>   | <b>206,566</b> | <b>2,530,291</b>  |
| <b>INTEREST</b>                  |                      |                  |                  |                  |                    |                |                   |
| 540-4710-00                      | INTEREST EARNINGS    | 21,128           | 18,900           | 1,605            | 1,800              | 0              | 1,800             |
| <b>TOTAL INTEREST</b>            |                      | <b>21,128</b>    | <b>18,900</b>    | <b>1,605</b>     | <b>1,800</b>       | <b>0</b>       | <b>1,800</b>      |
| <b>MISCELLANEOUS</b>             |                      |                  |                  |                  |                    |                |                   |
| 540-4806-00                      | SALE OF FIXED ASSETS | 0                | 500              | 0                | 2,500              | 0              | 2,500             |
| 540-4830-00                      | OTHER MISC REVENUE   | 803              | 200,285          | 200,285          | 180,000            | 320,000        | 500,000           |
| <b>TOTAL MISCELLANEOUS</b>       |                      | <b>803</b>       | <b>200,785</b>   | <b>200,285</b>   | <b>182,500</b>     | <b>320,000</b> | <b>502,500</b>    |
| <b>TOTAL REVENUES</b>            |                      | <b>2,306,703</b> | <b>2,475,035</b> | <b>2,562,167</b> | <b>2,508,025</b>   | <b>526,566</b> | <b>3,034,591</b>  |

**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 | REVISIONS    | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>       |                           |                |                |                |                 |              |                |
| 540-5760-102-00                 | SALARIES - ADMINISTRATIVE | 22,400         | 24,433         | 22,162         | 24,091          | 722          | 24,813         |
| 540-5760-104-00                 | SALARIES - SUPERVISORY    | 34,324         | 30,887         | 35,782         | 30,214          | 907          | 31,121         |
| 540-5760-105-00                 | SALARIES - PROFESSIONAL   | 1,687          | 8,039          | 1,681          | 7,978           | 240          | 8,218          |
| 540-5760-106-00                 | WAGES - CLERICAL          | 3,187          | 3,518          | 3,138          | 3,416           | 102          | 3,518          |
| 540-5760-108-00                 | WAGES - LABOR             | 104,366        | 122,246        | 109,658        | 123,780         | 3,714        | 127,494        |
| 540-5760-112-00                 | OVERTIME                  | 2,407          | 3,090          | 8,910          | 3,000           | 90           | 3,090          |
| 540-5760-116-00                 | LONGEVITY                 | 4,647          | 5,153          | 5,153          | 5,793           | 0            | 5,793          |
| 540-5760-120-00                 | FICA/MEDICARE             | 1,322          | 15,302         | 14,191         | 15,192          | 442          | 15,634         |
| 540-5760-122-00                 | RETIREMENT                | 23,189         | 25,483         | 26,547         | 25,301          | 735          | 26,036         |
| 540-5760-130-00                 | EMPLOYEE HEALTH INSURANCE | 34,851         | 39,154         | 38,249         | 38,754          | 824          | 39,578         |
| 540-5760-132-00                 | WORKER'S COMP             | 3,123          | 3,790          | 2,670          | 3,844           | 112          | 3,956          |
| 540-5760-150-00                 | CAR ALLOWANCE             | 0              | 0              | 0              | 320             | -320         | 0              |
| 540-5760-155-00                 | PAYROLL CONTINGENCY       | 0              | 0              | 0              | 0               | 0            | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>235,503</b> | <b>281,095</b> | <b>268,141</b> | <b>281,683</b>  | <b>7,568</b> | <b>289,251</b> |

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

|                                       |                        |               |               |               |               |          |               |
|---------------------------------------|------------------------|---------------|---------------|---------------|---------------|----------|---------------|
| <b>CONTRACTS &amp; SERVICES</b>       |                        |               |               |               |               |          |               |
| 540-5760-212-00                       | FINANCIAL & ACCOUNTING | 3,977         | 3,300         | 3,300         | 3,300         | 0        | 3,300         |
| 540-5760-214-00                       | RENTS & LEASES         | 0             | 17,255        | 450           | 32,637        | 0        | 32,637        |
| 540-5760-224-00                       | CHEMICAL & MEDICAL     | 59            | 255           | 100           | 255           | 0        | 255           |
| 540-5760-226-00                       | RADIO & COMMUNICATIONS | 902           | 1,000         | 400           | 1,000         | 0        | 1,000         |
| 540-5760-244-00                       | UTILITIES              | 15,692        | 13,000        | 12,450        | 13,000        | 0        | 13,000        |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                        | <b>20,630</b> | <b>34,810</b> | <b>16,700</b> | <b>50,192</b> | <b>0</b> | <b>50,192</b> |

|                                 |                        |     |       |     |       |   |       |
|---------------------------------|------------------------|-----|-------|-----|-------|---|-------|
| <b>MATERIALS &amp; SUPPLIES</b> |                        |     |       |     |       |   |       |
| 540-5760-302-00                 | OFFICE                 | 509 | 500   | 225 | 500   | 0 | 500   |
| 540-5760-310-00                 | BUILDINGS & STRUCTURES | 82  | 500   | 400 | 500   | 0 | 500   |
| 540-5760-322-00                 | SAFETY & REGULATORY    | 0   | 1,000 | 0   | 1,000 | 0 | 1,000 |
| 540-5760-324-00                 | CHEMICAL & MEDICAL     | 25  | 120   | 0   | 120   | 0 | 120   |
| 540-5760-328-00                 | JANITORIAL             | 719 | 700   | 920 | 1,000 | 0 | 1,000 |

|  |                           |                |                |                |                |              |                |
|--|---------------------------|----------------|----------------|----------------|----------------|--------------|----------------|
| 540-5760-330-00                        | UNIFORMS & APPAREL        | 3,402          | 3,200          | 3,560          | 3,200          | 0            | 3,200          |
| 540-5760-332-00                        | MINOR TOOLS & EQUIPMENT   | 732            | 1,500          | 1,250          | 1,500          | 0            | 1,500          |
| 540-5760-335-00                        | GAS                       | 1,536          | 2,400          | 1,550          | 2,400          | 0            | 2,400          |
| 540-5760-336-00                        | DIESEL                    | 42             | 250            | 25             | 250            | 0            | 250            |
| 540-5760-337-00                        | TIRES - TUBES - BATTERIES | 1,751          | 2,200          | 300            | 2,200          | 0            | 2,200          |
| 540-5760-380-00                        | BULK MATERIALS            | 11,990         | 15,000         | 12,000         | 15,000         | 0            | 15,000         |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>  |                           | <b>20,788</b>  | <b>27,370</b>  | <b>20,230</b>  | <b>27,670</b>  | <b>0</b>     | <b>27,670</b>  |
| <b>MAINTENANCE &amp; REPAIRS</b>       |                           |                |                |                |                |              |                |
| 540-5760-406-00                        | MOTOR VEHICLES            | 3,732          | 4,000          | 1,250          | 4,000          | 0            | 4,000          |
| 540-5760-412-00                        | MACHINERY & EQUIPMENT     | 10,114         | 11,000         | 3,050          | 11,000         | 0            | 11,000         |
| 540-5760-480-00                        | SERVICE LINES             | 3,225          | 7,000          | 3,500          | 7,000          | 0            | 7,000          |
| 540-5760-482-00                        | MAINS                     | 697            | 6,000          | 2,500          | 6,000          | 0            | 6,000          |
| 540-5760-484-00                        | LIFT STATIONS & METERS    | 23,312         | 47,500         | 30,500         | 47,500         | 0            | 47,500         |
| 540-5760-486-00                        | MANHOLES                  | 0              | 3,000          | 500            | 3,000          | 0            | 3,000          |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b> |                           | <b>41,080</b>  | <b>78,500</b>  | <b>41,300</b>  | <b>78,500</b>  | <b>0</b>     | <b>78,500</b>  |
| <b>STAFF DEV &amp; TRAINING</b>        |                           |                |                |                |                |              |                |
| 540-5760-502-00                        | DUES & SUBSCRIPTIONS      | 0              | 350            | 300            | 350            | 0            | 350            |
| 540-5760-506-00                        | CERTIFICATION & LICENSING | 1,394          | 2,000          | 1,500          | 2,000          | 0            | 2,000          |
| 540-5760-508-00                        | MTGS-SEMINARS-CONFERENCES | 753            | 2,200          | 800            | 2,000          | 0            | 2,000          |
| <b>TOTAL STAFF DEV &amp; TRAINING</b>  |                           | <b>2,147</b>   | <b>4,550</b>   | <b>2,600</b>   | <b>4,350</b>   | <b>0</b>     | <b>4,350</b>   |
| <b>CAPITAL OUTLAY</b>                  |                           |                |                |                |                |              |                |
| 540-5760-904-00                        | COMPUTER EQUIP & SOFTWARE | 0              | 600            | 0              | 600            | 0            | 600            |
| 540-5760-906-00                        | MOTOR VEHICLES            | 0              | 0              | 0              | 0              | 0            | 0              |
| <b>TOTAL CAPITAL OUTLAY</b>            |                           | <b>0</b>       | <b>600</b>     | <b>0</b>       | <b>600</b>     | <b>0</b>     | <b>600</b>     |
| <b>TOTAL WASTEWATER COLLECTION</b>     |                           | <b>320,148</b> | <b>426,925</b> | <b>348,971</b> | <b>442,995</b> | <b>7,568</b> | <b>450,563</b> |

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

| <b>EXPENDITURES</b>                        | <b>2019-20<br/>ACTUAL</b> | <b>2020-21<br/>BUDGET</b> | <b>2020-21<br/>ESTIMATE</b> | <b>2021-22<br/>PROPOSED<br/>BUDGET</b> | <b>2021-22<br/>REVISIONS</b> | <b>2021-22<br/>ADOPTED<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|--|------------------------------|---------------------------------------|
| <b>CONTRACTS &amp; SERVICES</b>            |                           |                           |                             |  |                              |                                       |
| 540-5765-200-00 GBRA - TREATMENT PLANT O&M | 796,330                   | 889,600                   | 889,600                     | 889,600                                | 503,558                      | 1,393,158                             |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>      | <b>796,330</b>            | <b>889,600</b>            | <b>889,600</b>              | <b>889,600</b>                         | <b>503,558</b>               | <b>1,393,158</b>                      |
| <b>TOTAL WASTEWATER TREATMENT</b>          | <b>796,330</b>            | <b>889,600</b>            | <b>889,600</b>              | <b>889,600</b>                         | <b>503,558</b>               | <b>1,393,158</b>                      |

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

| EXPENDITURES                                | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|---|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>CONTRACTS &amp; SERVICES</b>             |                   |                   |                     |                               |                      |                              |
| 540-5799-206-00 INSURANCE                   | 4,498             | 4,500             | 4,701               | 4,800                         | 0                    | 4,800                        |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>       | <b>4,498</b>      | <b>4,500</b>      | <b>4,701</b>        | <b>4,800</b>                  | <b>0</b>             | <b>4,800</b>                 |
| <b>OPERATING TRANSFERS</b>                  |                   |                   |                     |                               |                      |                              |
| 540-5799-800-00 TRNSF TO GENERAL FUND       | 453,844           | 473,673           | 473,673             | 379,757                       | 0                    | 379,757                      |
| 540-5799-802-00 TRANSF TO I&S DEBT SVC FUND | 186,653           | 186,945           | 186,945             | 160,000                       | 0                    | 160,000                      |
| 540-5799-822-00 TRANSF TO WATER FUND        | 133,787           | 333,787           | 333,787             | 430,787                       | 0                    | 430,787                      |
| 540-5799-849-00 TRNSF OUT-OVERHEAD COSTS    | 2,032             | 2,095             | 2,095               | 2,352                         | 0                    | 2,352                        |
| <b>TOTAL OPERATING TRANSFERS</b>            | <b>776,316</b>    | <b>996,500</b>    | <b>996,500</b>      | <b>972,896</b>                | <b>0</b>             | <b>972,896</b>               |
| <b>DEBT SERVICE</b>                         |                   |                   |                     |                               |                      |                              |
| 540-5799-857-00 2016 GO REFUNDING           | 9,478             | 17,148            | 17,148              | 30,744                        | 0                    | 30,744                       |
| 540-5799-877-00 15 TAX & REV CO'S           | 21,488            | 42,256            | 42,256              | 55,852                        | 0                    | 55,852                       |
| 540-5799-879-00 SIB LOAN                    | 22,105            | 77,107            | 77,107              | 77,107                        | 0                    | 77,107                       |
| <b>TOTAL DEBT SERVICE</b>                   | <b>53,071</b>     | <b>136,511</b>    | <b>136,511</b>      | <b>163,703</b>                | <b>0</b>             | <b>163,703</b>               |
| <b>TOTAL NON-DEPARTMENTAL</b>               | <b>833,885</b>    | <b>1,137,511</b>  | <b>1,137,712</b>    | <b>1,141,399</b>              | <b>0</b>             | <b>1,141,399</b>             |

**SOLID WASTE DEPT.**

**560 - SOLID WASTE FUND**

**SOLID WASTE**

**SUMMARY**

|                            | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|----------------------------|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>REVENUES</b>            | 1,994,379         | 1,868,300         | 2,012,687           | 2,063,450                     | 0                    | 2,063,450                    |
| <b>EXPENSES</b>            |                   |                   |                     |                               |                      |                              |
| HAND COLLECTION            | 864,077           | 959,156           | 908,814             | 951,858                       | 4,011                | 955,869                      |
| BIN COLLECTION             | 626,686           | 531,620           | 391,816             | 463,998                       | 867                  | 464,865                      |
| RECYCLING                  | 33,461            | 52,882            | 61,903              | 82,826                        | 1,366                | 84,192                       |
| LAND-FILL                  | 0                 | 20,700            | 22,740              | 700                           | 0                    | 700                          |
| NON-DEPARTMENTAL           | 267,032           | 238,151           | 238,249             | 321,512                       | 0                    | 321,512                      |
| <b>TOTAL - SOLID WASTE</b> | 1,791,256         | 1,802,509         | 1,623,522           | 1,820,894                     | 6,244                | 1,827,138                    |
| <b>TOTAL - SOLID WASTE</b> | <b>203,123</b>    | <b>65,791</b>     | <b>389,165</b>      | <b>242,556</b>                | <b>-6,244</b>        | <b>236,312</b>               |

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

| <b>REVENUES</b>                  | <b>2019-20<br/>ACTUAL</b> | <b>2020-21<br/>BUDGET</b> | <b>2020-21<br/>ESTIMATE</b> | <b>2021-22<br/>PROPOSED<br/>BUDGET</b> | <b>2021-22<br/>REVISIONS</b> | <b>2021-22<br/>ADOPTED<br/>BUDGET</b> |
|----------------------------------|---------------------------|---------------------------|-----------------------------|--|------------------------------|---------------------------------------|
| <b>SERVICES &amp; FEES</b>       |                           |                           |                             |  |                              |                                       |
| 560-4506-00 SERVICES & CHARGES   | 65,736                    | 55,755                    | 49,555                      | 50,750                                 | 0                            | 50,750                                |
| 560-4509-00 RECYCLE COLLECTIONS  | 48,070                    | 45,425                    | 52,957                      | 55,400                                 | 0                            | 55,400                                |
| 560-4515-00 BIN COLLECTIONS      | 1,871,426                 | 1,751,100                 | 1,904,533                   | 1,950,500                              | 0                            | 1,950,500                             |
| <b>TOTAL SERVICES &amp; FEES</b> | <b>1,985,232</b>          | <b>1,852,280</b>          | <b>2,007,045</b>            | <b>2,056,650</b>                       | <b>0</b>                     | <b>2,056,650</b>                      |
| <b>INTEREST</b>                  |                           |                           |                             |  |                              |                                       |
| 560-4710-00 INTEREST EARNINGS    | 6,346                     | 6,020                     | 1,115                       | 1,800                                  | 0                            | 1,800                                 |
| <b>TOTAL INTEREST</b>            | <b>6,346</b>              | <b>6,020</b>              | <b>1,115</b>                | <b>1,800</b>                           | <b>0</b>                     | <b>1,800</b>                          |
| <b>MISCELLANEOUS</b>             |                           |                           |                             |  |                              |                                       |
| 560-4806-00 SALE OF FIXED ASSETS | 0                         | 500                       | 0                           | 1,500                                  | 0                            | 1,500                                 |
| 560-4831-00 RECYCLABLES INCOME   | 2,801                     | 9,500                     | 4,527                       | 3,500                                  | 0                            | 3,500                                 |
| <b>TOTAL MISCELLANEOUS</b>       | <b>2,801</b>              | <b>10,000</b>             | <b>4,527</b>                | <b>5,000</b>                           | <b>0</b>                     | <b>5,000</b>                          |
| <b>TOTAL REVENUES</b>            | <b>1,994,379</b>          | <b>1,868,300</b>          | <b>2,012,687</b>            | <b>2,063,450</b>                       | <b>0</b>                     | <b>2,063,450</b>                      |

**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 | REVISIONS    | ADOPTED BUDGET |
| <b>PERSONNEL SERVICES</b>       |                           |                |                |                |                 |              |                |
| 560-5770-102-00                 | SALARIES - ADMINISTRATIVE | 13,263         | 14,468         | 13,121         | 14,263          | 428          | 14,691         |
| 560-5770-104-00                 | SALARIES - SUPERVISORY    | 12,956         | 12,897         | 12,351         | 12,553          | 377          | 12,930         |
| 560-5770-105-00                 | SALARIES - PROFESSIONAL   | 844            | 2,165          | 840            | 2,144           | 64           | 2,208          |
| 560-5770-106-00                 | WAGES - CLERICAL          | 1,593          | 1,759          | 1,568          | 1,708           | 51           | 1,759          |
| 560-5770-108-00                 | WAGES - LABOR             | 48,516         | 57,688         | 53,718         | 58,781          | 1,764        | 60,545         |
| 560-5770-116-00                 | LONGEVITY                 | 1,819          | 2,168          | 2,168          | 2,467           | 0            | 2,467          |
| 560-5770-120-00                 | FICA/MEDICARE             | 6,122          | 7,068          | 6,459          | 7,044           | 205          | 7,249          |
| 560-5770-122-00                 | RETIREMENT                | 10,677         | 11,771         | 12,052         | 11,730          | 579          | 12,309         |
| 560-5770-130-00                 | EMPLOYEE HEALTH INSURANCE | 17,873         | 19,123         | 18,659         | 18,937          | 605          | 19,542         |
| 560-5770-132-00                 | WORKER'S COMP             | 3,007          | 3,825          | 2,694          | 3,362           | 98           | 3,460          |
| 560-5770-150-00                 | CAR ALLOWANCE             | 0              |                | 0              | 160             | -160         | 0              |
| 560-5770-155-00                 | PAYROLL CONTINGENCY       | 0              | 0              | 0              |                 | 0            | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>116,670</b> | <b>132,932</b> | <b>123,630</b> | <b>133,149</b>  | <b>4,011</b> | <b>137,160</b> |

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

|                                       |                            |                |                |                |                |          |                |
|---------------------------------------|----------------------------|----------------|----------------|----------------|----------------|----------|----------------|
| <b>CONTRACTS &amp; SERVICES</b>       |                            |                |                |                |                |          |                |
| 560-5770-202-00                       | ADMINISTRATION & OPERATION | 732,954        | 806,165        | 772,984        | 800,000        | 0        | 800,000        |
| 560-5770-207-00                       | PRINTING, MKTG & PUBLIC RE | 0              | 200            | 0              | 0              | 0        | 0              |
| 560-5770-212-00                       | FINANCIAL & ACCOUNTING     | 2,133          | 1,774          | 1,595          | 1,774          | 0        | 1,774          |
| 560-5770-224-00                       | CHEMICAL & MEDICAL         | 0              | 500            | 0              | 500            | 0        | 500            |
| 560-5770-230-00                       | UNIFORMS & APPAREL         | 1,400          | 1,400          | 1,350          | 1,500          | 0        | 1,500          |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                            | <b>736,487</b> | <b>810,039</b> | <b>775,929</b> | <b>803,774</b> | <b>0</b> | <b>803,774</b> |

|                                       |                           |              |               |              |               |          |               |
|---------------------------------------|---------------------------|--------------|---------------|--------------|---------------|----------|---------------|
| <b>MATERIALS &amp; SUPPLIES</b>       |                           |              |               |              |               |          |               |
| 560-5770-306-00                       | MOTOR VEHICLES            | 0            | 1,200         | 0            | 1,200         | 0        | 1,200         |
| 560-5770-322-00                       | SAFETY & REGULATORY       | 664          | 550           | 700          | 550           | 0        | 550           |
| 560-5770-324-00                       | CHEMICAL & MEDICAL        | 0            | 100           | 0            | 100           | 0        | 100           |
| 560-5770-332-00                       | MINOR TOOLS & EQUIPMENT   | 0            | 200           | 375          | 500           | 0        | 500           |
| 560-5770-335-00                       | GAS                       | 142          | 250           | 1,650        | 1,700         | 0        | 1,700         |
| 560-5770-336-00                       | DIESEL                    | 4,306        | 6,700         | 2,300        | 4,000         | 0        | 4,000         |
| 560-5770-337-00                       | TIRES - TUBES - BATTERIES | 576          | 2,285         | 500          | 2,285         | 0        | 2,285         |
| 560-5770-399-00                       | OTHER SUPPLIES            | 162          | 100           | 50           | 100           | 0        | 100           |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b> |                           | <b>5,850</b> | <b>11,385</b> | <b>5,575</b> | <b>10,435</b> | <b>0</b> | <b>10,435</b> |

**MAINTENANCE & REPAIRS**

|                 |                       |       |       |       |       |   |       |
|-----------------|-----------------------|-------|-------|-------|-------|---|-------|
| 560-5770-406-00 | MOTOR VEHICLES        | 2,128 | 0     | 680   | 0     | 0 | 0     |
| 560-5770-412-00 | MACHINERY & EQUIPMENT | 2,942 | 4,500 | 3,000 | 4,500 | 0 | 4,500 |

**TOTAL MAINTENANCE & REPAIRS**

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|              |              |              |              |          |              |
|--------------|--------------|--------------|--------------|----------|--------------|
| <b>5,070</b> | <b>4,500</b> | <b>3,680</b> | <b>4,500</b> | <b>0</b> | <b>4,500</b> |
|--------------|--------------|--------------|--------------|----------|--------------|

**CAPITAL OUTLAY**

|                 |                           |   |     |   |   |   |   |
|-----------------|---------------------------|---|-----|---|---|---|---|
| 560-5770-904-00 | COMPUTER EQUIP & SOFTWARE | 0 | 300 | 0 | 0 | 0 | 0 |
| 560-5770-912-00 | MACHINERY & EQUIPMENT     | 0 | 0   | 0 | 0 | 0 | 0 |

**TOTAL CAPITAL OUTLAY**

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|          |            |          |          |          |          |
|----------|------------|----------|----------|----------|----------|
| <b>0</b> | <b>300</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------|------------|----------|----------|----------|----------|

**TOTAL HAND COLLECTIONS**

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|                |                |                |                |              |                |
|----------------|----------------|----------------|----------------|--------------|----------------|
| <b>864,077</b> | <b>959,156</b> | <b>908,814</b> | <b>951,858</b> | <b>4,011</b> | <b>955,869</b> |
|----------------|----------------|----------------|----------------|--------------|----------------|

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

| EXPENDITURES                               | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|--|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>PERSONNEL SERVICES</b>                  |                   |                   |                     |                               |                      |                              |
| 560-5772-102-00 SALARIES - ADMINISTRATIVE  | 8,254             | 9,075             | 8,158               | 8,870                         | 266                  | 9,136                        |
| 560-5772-104-00 SALARIES, - SUPERVISORY    | 17,691            | 19,227            | 17,041              | 18,888                        | 567                  | 19,455                       |
| 560-5772-108-00 WAGES - LABOR              | 45,920            | 48,014            | 44,563              | 0                             | 0                    | 0                            |
| 560-5772-112-00 OVERTIME                   | 441               | 412               | 1,525               | 400                           | 12                   | 412                          |
| 560-5772-116-00 LONGEVITY                  | 1,570             | 1,779             | 1,779               | 971                           | 0                    | 971                          |
| 560-5772-120-00 FICA/MEDICARE              | 5,819             | 6,079             | 5,739               | 2,256                         | 65                   | 2,321                        |
| 560-5772-122-00 RETIREMENT                 | 9,960             | 10,124            | 10,491              | 3,757                         | 169                  | 3,926                        |
| 560-5772-130-00 EMPLOYEE HEALTH INSURANCE  | 10,340            | 11,132            | 10,764              | 3,156                         | 121                  | 3,277                        |
| 560-5772-132-00 WORKER'S COMP              | 1,310             | 1,310             | 823                 | 872                           | 27                   | 899                          |
| 560-5772-150-00 CAR ALLOWANCE              | 0                 |                   | 0                   | 360                           | -360                 | 0                            |
| 560-5772-155-00 PAYROLL CONTINGENCY        | 0                 | 0                 | 0                   |                               | 0                    | 0                            |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>101,305</b>    | <b>107,152</b>    | <b>100,883</b>      | <b>39,530</b>                 | <b>867</b>           | <b>40,397</b>                |
| <b>CONTRACTS &amp; SERVICES</b>            |                   |                   |                     |                               |                      |                              |
| 560-5772-202-00 ADMINISTRATION & OPERATION | 506,833           | 404,373           | 272,498             | 404,373                       | 0                    | 404,373                      |
| 560-5772-214-00 RENTS & LEASES             | 6,708             | 7,245             | 5,635               | 7,245                         | 0                    | 7,245                        |
| 560-5772-222-00 SAFETY & REGULATORY        | 8,400             | 8,400             | 8,400               | 8,400                         | 0                    | 8,400                        |
| 560-5772-299-00 OTHER CONTRACTS & SERVICES | 3,440             | 4,450             | 4,400               | 4,450                         | 0                    | 4,450                        |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>      | <b>525,381</b>    | <b>424,468</b>    | <b>290,933</b>      | <b>424,468</b>                | <b>0</b>             | <b>424,468</b>               |
| <b>MAINTENANCE &amp; REPAIRS</b>           |                   |                   |                     |                               |                      |                              |
| 560-5772-499-00 OTHER MAINTENANCE & REPAIR | 0                 | 0                 | 0                   | 0                             | 0                    | 0                            |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b>     | <b>0</b>          | <b>0</b>          | <b>0</b>            | <b>0</b>                      | <b>0</b>             | <b>0</b>                     |
| <b>TOTAL BIN COLLECTIONS</b>               | <b>626,686</b>    | <b>531,620</b>    | <b>391,816</b>      | <b>463,998</b>                | <b>867</b>           | <b>464,865</b>               |

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

| EXPENDITURES                              | 2019-20      | 2020-21       | 2020-21       | 2021-22            | 2021-22      | 2021-22           |
|---|--------------|---------------|---------------|--------------------|--------------|-------------------|
|   | ACTUAL       | BUDGET        | ESTIMATE      | PROPOSED<br>BUDGET | REVISIONS    | ADOPTED<br>BUDGET |
| <b>PERSONNEL SERVICES</b>                 |              |               |               |                    |              |                   |
| 560-5774-108-00 WAGES - LABOR             | 1,821        | 28,541        | 24,147        | 28,538             | 856          | 29,394            |
| 560-5774-116-00 LONGEVITY                 | 355          | 480           | 480           | 600                | 0            | 600               |
| 560-5774-120-00 FICA/MEDICARE             | 193          | 2,219         | 1,947         | 2,229              | 66           | 2,295             |
| 560-5774-122-00 RETIREMENT                | 465          | 3,698         | 3,022         | 3,712              | 109          | 3,821             |
| 560-5774-130-00 EMPLOYEE HEALTH INSURANCE | 912          | 7,784         | 5,139         | 7,729              | 297          | 8,026             |
| 560-5774-132-00 WORKER'S COMP             | 505          | 1,424         | 1,003         | 1,268              | 38           | 1,306             |
| 560-5774-155-00 PAYROLL CONTINGENCY       | 0            | 0             | 0             |                    | 0            | 0                 |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>4,251</b> | <b>44,146</b> | <b>35,738</b> | <b>44,076</b>      | <b>1,366</b> | <b>45,442</b>     |

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

**CONTRACTS & SERVICES**

|  |               |              |               |               |          |               |
|--|---------------|--------------|---------------|---------------|----------|---------------|
| 560-5774-210-00 BUILDINGS & STRUCTURES     | 0             | 1,000        | 75            | 1,000         | 0        | 1,000         |
| 560-5774-214-00 RENTS & LEASES             | 0             | 4,086        | 0             | 6,400         | 0        | 6,400         |
| 560-5774-230-00 UNIFORMS & APPAREL         | 0             | 750          | 625           | 850           | 0        | 850           |
| 560-5774-299-00 OTHER CONTRACTS & SERVICES | 25,458        | 2,900        | 25,000        | 29,000        | 0        | 29,000        |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>      | <b>25,458</b> | <b>8,736</b> | <b>25,700</b> | <b>37,250</b> | <b>0</b> | <b>37,250</b> |

**MATERIALS & SUPPLIES**

|                                       |              |          |            |              |          |              |
|---------------------------------------|--------------|----------|------------|--------------|----------|--------------|
| 560-5774-335-00 GAS                   | 0            | 0        | 0          | 500          | 0        | 500          |
| 560-5774-399-00 OTHER SUPPLIES        | 3,106        | 0        | 465        | 1,000        | 0        | 1,000        |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b> | <b>3,106</b> | <b>0</b> | <b>465</b> | <b>1,500</b> | <b>0</b> | <b>1,500</b> |

**MAINTENANCE & REPAIRS**

|  |            |          |          |          |          |          |
|--|------------|----------|----------|----------|----------|----------|
| 560-5774-412-00 MACHINERY & EQUIPMENT  | 646        | 0        | 0        | 0        | 0        | 0        |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b> | <b>646</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

**TOTAL RECYCLING**

|               |               |               |               |              |               |
|---------------|---------------|---------------|---------------|--------------|---------------|
| <b>33,461</b> | <b>52,882</b> | <b>61,903</b> | <b>82,826</b> | <b>1,366</b> | <b>84,192</b> |
|---------------|---------------|---------------|---------------|--------------|---------------|

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

| <b>EXPENDITURES</b>                        | <b>2019-20<br/>ACTUAL</b> | <b>2020-21<br/>BUDGET</b> | <b>2020-21<br/>ESTIMATE</b> | <b>2021-22<br/>PROPOSED<br/>BUDGET</b> | <b>2021-22<br/>REVISIONS</b> | <b>2021-22<br/>ADOPTED<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|--|------------------------------|---------------------------------------|
| <b>CONTRACTS &amp; SERVICES</b>            |                           |                           |                             |  |                              |                                       |
| 560-5776-299-00 OTHER CONTRACTS & SERVICES | 0                         | 20,000                    | 22,740                      | 0                                      | 0                            | 0                                     |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>      | <b>0</b>                  | <b>20,000</b>             | <b>22,740</b>               | <b>0</b>                               | <b>0</b>                     | <b>0</b>                              |
| <b>MATERIALS &amp; SUPPLIES</b>            |                           |                           |                             |  |                              |                                       |
| 560-5776-399-00 OTHER SUPPLIES             | 0                         | 700                       | 0                           | 700                                    | 0                            | 700                                   |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>      | <b>0</b>                  | <b>700</b>                | <b>0</b>                    | <b>700</b>                             | <b>0</b>                     | <b>700</b>                            |
| <b>TOTAL LANDFILL</b>                      | <b>0</b>                  | <b>20,700</b>             | <b>22,740</b>               | <b>700</b>                             | <b>0</b>                     | <b>700</b>                            |

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

| EXPENDITURES                               | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|--|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>CONTRACTS &amp; SERVICES</b>            |                   |                   |                     |                               |                      |                              |
| 560-5799-203-00 ARCHITECTUAL & ENGINEERING | 0                 | 0                 | 0                   | 0                             | 0                    | 0                            |
| 560-5799-206-00 INSURANCE                  | 1,729             | 1,750             | 1,848               | 1,970                         | 0                    | 1,970                        |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>      | <b>1,729</b>      | <b>1,750</b>      | <b>1,848</b>        | <b>1,970</b>                  | <b>0</b>             | <b>1,970</b>                 |
| <b>OPERATING TRANSFERS</b>                 |                   |                   |                     |                               |                      |                              |
| 560-5799-800-00 TRNSF TO GENERAL FUND      | 264,287           | 235,365           | 235,365             | 318,374                       | 0                    | 318,374                      |
| 560-5799-849-00 TRNSF OUT-OVERHEAD COSTS   | 1,016             | 1,036             | 1,036               | 1,168                         | 0                    | 1,168                        |
| <b>TOTAL OPERATING TRANSFERS</b>           | <b>265,303</b>    | <b>236,401</b>    | <b>236,401</b>      | <b>319,542</b>                | <b>0</b>             | <b>319,542</b>               |
| <b>TOTAL NON-DEPARTMENTAL</b>              | <b>267,032</b>    | <b>238,151</b>    | <b>238,249</b>      | <b>321,512</b>                | <b>0</b>             | <b>321,512</b>               |

EMS

570 - EMS FUND

EMS

SUMMARY

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

**570 - EMS FUND  
EMS  
REVENUES**

| REVENUES                          | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|-----------------------------------|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>INTERGOVERNMENTAL</b>          |                   |                   |                     |                               |                      |                              |
| 570-4333-00 GRANT REIMBURSEMENT   | 16,917            | 4,000             | 4,000               | 4,000                         | 0                    | 4,000                        |
| 570-4334-00 US HHS STIMULUS GRANT | 19,970            | 0                 | 0                   | 0                             | 0                    | 0                            |
| <b>TOTAL INTERGOVERNMENTAL</b>    | <b>36,887</b>     | <b>4,000</b>      | <b>4,000</b>        | <b>4,000</b>                  | <b>0</b>             | <b>4,000</b>                 |
| <b>FINES &amp; FEES</b>           |                   |                   |                     |                               |                      |                              |
| 570-4400-00 EMS FEES & CHARGES    | 1,355,213         | 1,330,982         | 1,297,186           | 1,330,982                     | 0                    | 1,330,982                    |
| <b>TOTAL FINES &amp; FEES</b>     | <b>1,355,213</b>  | <b>1,330,982</b>  | <b>1,297,186</b>    | <b>1,330,982</b>              | <b>0</b>             | <b>1,330,982</b>             |
| <b>INTEREST</b>                   |                   |                   |                     |                               |                      |                              |
| 570-4710-00 INTEREST EARNINGS     | 6,513             | 3,500             | 1,050               | 3,500                         | 0                    | 3,500                        |
| <b>TOTAL INTEREST</b>             | <b>6,513</b>      | <b>3,500</b>      | <b>1,050</b>        | <b>3,500</b>                  | <b>0</b>             | <b>3,500</b>                 |
| <b>TOTAL REVENUES</b>             | <b>1,398,613</b>  | <b>1,338,482</b>  | <b>1,302,236</b>    | <b>1,338,482</b>              | <b>0</b>             | <b>1,338,482</b>             |

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

| EXPENDITURES                               | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|--|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>CONTRACTS &amp; SUPPLIES</b>            |                   |                   |                     |                               |                      |                              |
| 570-5319-202-00 ADMINISTRATION & OPERATION | 60,000            | 60,000            | 60,000              | 60,000                        | 0                    | 60,000                       |
| 570-5319-214-00 RENTS & LEASES             | 4,631             | 22,023            | 22,023              | 4,631                         | 0                    | 4,631                        |
| 570-5319-226-00 RADIO & COMMUNICATIONS     | 7,092             | 3,200             | 5,933               | 3,200                         | 0                    | 3,200                        |
| 570-5319-244-00 UTILITIES                  | 5,816             | 5,200             | 3,607               | 5,200                         | 0                    | 5,200                        |
| 570-5319-299-00 OTHER CONTRACTS & SERVICES | 1,203,348         | 1,203,348         | 1,203,348           | 1,203,348                     | 0                    | 1,203,348                    |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>      | <b>1,280,887</b>  | <b>1,293,771</b>  | <b>1,294,911</b>    | <b>1,276,379</b>              | <b>0</b>             | <b>1,276,379</b>             |
| <b>MATERIALS &amp; SUPPLIES</b>            |                   |                   |                     |                               |                      |                              |
| 570-5319-326-00 RADIO & COMMUNICATION      | 20,196            | 0                 | 0                   | 0                             | 0                    | 0                            |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>      | <b>20,196</b>     | <b>0</b>          | <b>0</b>            | <b>0</b>                      | <b>0</b>             | <b>0</b>                     |
| <b>MAINTENANCE &amp; REPAIRS</b>           |                   |                   |                     |                               |                      |                              |
| 570-5319-406-00 MOTOR VEHICLES             | 38                | 5,000             | 13,517              | 5,000                         | 0                    | 5,000                        |
| 570-5319-410-00 BUILDINGS & STRUCTURES     | 380               | 500               | 535                 | 500                           | 0                    | 500                          |
| 570-5319-412-00 MACHINERY & EQUIPMENT      | 1,201             | 0                 | 0                   | 0                             | 0                    | 0                            |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b>     | <b>1,619</b>      | <b>5,500</b>      | <b>14,052</b>       | <b>5,500</b>                  | <b>0</b>             | <b>5,500</b>                 |
| <b>MISCELLANEOUS</b>                       |                   |                   |                     |                               |                      |                              |
| 570-5319-738-00 GRANT MATCH                | 0                 | 1,400             | 0                   | 1,400                         | 0                    | 1,400                        |
| <b>TOTAL STAFF DEV &amp; TRAINING</b>      | <b>0</b>          | <b>1,400</b>      | <b>0</b>            | <b>1,400</b>                  | <b>0</b>             | <b>1,400</b>                 |
| <b>CAPITAL OUTLAY</b>                      |                   |                   |                     |                               |                      |                              |
| 570-5319-906-00 MOTOR VEHICLES             | 0                 | 0                 | 0                   | 0                             | 0                    | 0                            |
| <b>TOTAL CAPITAL OUTLAY</b>                | <b>0</b>          | <b>0</b>          | <b>0</b>            | <b>0</b>                      | <b>0</b>             | <b>0</b>                     |
| <b>TOTAL EMS OPERATIONS</b>                | <b>1,302,702</b>  | <b>1,300,671</b>  | <b>1,308,963</b>    | <b>1,283,279</b>              | <b>0</b>             | <b>1,283,279</b>             |

# AIRPORT

**580 - AIRPORT  
AIRPORT  
SUMMARY**

|                        | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|------------------------|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| REVENUES               | 92,338            | 119,792           | 120,502             | 122,039                       | 0                    | 122,039                      |
| EXPENSES               | 26,779            | 67,512            | 55,035              | 67,556                        | 283                  | 67,839                       |
| <b>TOTAL - AIRPORT</b> | <b>65,559</b>     | <b>52,280</b>     | <b>65,467</b>       | <b>54,483</b>                 | <b>-283</b>          | <b>54,200</b>                |

**580 - AIRPORT  
AIRPORT  
REVENUES**

| REVENUES                       |                       | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|--------------------------------|-----------------------|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>INTERGOVERNMENTAL</b>       |                       |                   |                   |                     |                               |                      |                              |
| 580-4333-00                    | GRANT REIMBURSEMENT   | 7,443             | 30,000            | 30,000              | 30,000                        | 0                    | 30,000                       |
| <b>TOTAL INTERGOVERNMENTAL</b> |                       | <b>7,443</b>      | <b>30,000</b>     | <b>30,000</b>       | <b>30,000</b>                 | <b>0</b>             | <b>30,000</b>                |
| <b>FINES &amp; FEES</b>        |                       |                   |                   |                     |                               |                      |                              |
| 580-4443-00                    | T-HANGAR RENTAL       | 60,551            | 70,953            | 70,953              | 71,000                        | 0                    | 71,000                       |
| 580-4445-00                    | LAND LEASE INCOME     | 22,258            | 17,939            | 17,939              | 17,939                        | 0                    | 17,939                       |
| 580-4446-00                    | AVIATION FUEL CHARGES | 0                 | 0                 | 1,200               | 2,500                         | 0                    | 2,500                        |
| <b>TOTAL FINES &amp; FEES</b>  |                       | <b>82,809</b>     | <b>88,892</b>     | <b>90,092</b>       | <b>91,439</b>                 | <b>0</b>             | <b>91,439</b>                |
| <b>INTEREST</b>                |                       |                   |                   |                     |                               |                      |                              |
| 580-4710-00                    | INTEREST EARNINGS     | 2,086             | 900               | 410                 | 600                           | 0                    | 600                          |
| <b>TOTAL INTEREST</b>          |                       | <b>2,086</b>      | <b>900</b>        | <b>410</b>          | <b>600</b>                    | <b>0</b>             | <b>600</b>                   |
| <b>TOTAL REVENUES</b>          |                       | <b>92,338</b>     | <b>119,792</b>    | <b>120,502</b>      | <b>122,039</b>                | <b>0</b>             | <b>122,039</b>               |

**580 - AIRPORT**  
**AIRPORT**  
**AIRPORT OPERATIONS**

| EXPENDITURES                               | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET |
|--|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|
| <b>PERSONNEL SERVICES</b>                  |                   |                   |                     |                               |                      |                              |
| 580-5780-102-00 SALARIES - ADMINISTRATIVE  | 4,127             | 4,337             | 4,079               | 4,435                         | 133                  | 4,568                        |
| 580-5780-104-00 SALARIES - SUPERVISORY     | 2,617             | 2,755             | 2,467               | 2,773                         | 83                   | 2,856                        |
| 580-5780-116-00 LONGEVITY                  | 174               | 212               | 212                 | 227                           | 0                    | 227                          |
| 580-5780-120-00 FICA/MEDICARE              | 550               | 579               | 551                 | 569                           | 16                   | 585                          |
| 580-5780-122-00 RETIREMENT                 | 938               | 964               | 1,012               | 947                           | 28                   | 975                          |
| 580-5780-130-00 EMPLOYEE HEALTH INSURANCE  | 748               | 807               | 780                 | 790                           | 15                   | 805                          |
| 580-5780-132-00 WORKER'S COMP              | 256               | 275               | 387                 | 232                           | 8                    | 240                          |
| 580-5780-155-00 PAYROLL CONTINGENCY        | 0                 | 0                 | 0                   | 0                             | 0                    | 0                            |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>9,410</b>      | <b>9,929</b>      | <b>9,488</b>        | <b>9,973</b>                  | <b>283</b>           | <b>10,256</b>                |
| <b>CONTRACTS &amp; SERVICES</b>            |                   |                   |                     |                               |                      |                              |
| 580-5780-206-00 INSURANCE                  | 3,518             | 4,010             | 3,542               | 4,010                         | 0                    | 4,010                        |
| 580-5780-214-00 RENTS & LEASES             | 2,100             | 2,100             | 2,100               | 2,100                         | 0                    | 2,100                        |
| 580-5780-222-00 SAFETY & REGULATORY        | 0                 | 1,600             | 0                   | 1,600                         | 0                    | 1,600                        |
| 580-5780-244-00 UTILITIES                  | 3,243             | 3,500             | 2,100               | 3,500                         | 0                    | 3,500                        |
| 580-5780-252-00 LICENS/REGISTR/PERMITS     | 25                | 50                | 0                   | 50                            | 0                    | 50                           |
| 580-5780-253-00 FUEL TANK TESTING          | 0                 | 750               | 750                 | 750                           | 0                    | 750                          |
| 580-5780-254-00 FUEL TANK INSURANCE        | 1,054             | 1,250             | 1,055               | 1,250                         | 0                    | 1,250                        |
| 580-5780-299-00 OTHER CONTRACTS & SERVICES | 81                | 1,200             | 550                 | 1,200                         | 0                    | 1,200                        |
| <b>TOTAL CONTRACTS &amp; SERVICES</b>      | <b>10,021</b>     | <b>14,460</b>     | <b>10,097</b>       | <b>14,460</b>                 | <b>0</b>             | <b>14,460</b>                |
| <b>MAINTENANCE &amp; REPAIRS</b>           |                   |                   |                     |                               |                      |                              |
| 580-5780-410-00 BUILDINGS & STRUCTURES     | 2,802             | 900               | 500                 | 900                           | 0                    | 900                          |
| 580-2780-412-00 MACHINERY & EQUIPMENT      | 1,144             | 0                 | 0                   | 0                             | 0                    | 0                            |
| 580-5780-422-00 SAFETY & REGULATORY        | 352               | 851               | 350                 | 851                           | 0                    | 851                          |
| 580-5780-424-00 CHEMICAL & MEDICAL         | 0                 | 1,200             | 0                   | 1,200                         | 0                    | 1,200                        |
| 580-5780-440-00 RUNWAYS & TAXIWAYS         | 2,041             | 8,172             | 3,600               | 8,172                         | 0                    | 8,172                        |
| 580-5780-457-00 FUEL TANK / PUMP REPAIRS   | 1,009             | 2,000             | 1,000               | 2,000                         | 0                    | 2,000                        |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b>     | <b>7,348</b>      | <b>13,123</b>     | <b>5,450</b>        | <b>13,123</b>                 | <b>0</b>             | <b>13,123</b>                |

**STAFF DEV & TRAINING**

|                 |                      |   |   |   |   |   |   |
|-----------------|----------------------|---|---|---|---|---|---|
| 580-5780-502-00 | DUES & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 0 |
|-----------------|----------------------|---|---|---|---|---|---|

**TOTAL STAFF DEV & TRAINING**

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|          |          |          |          |          |          |          |
|----------|----------|----------|----------|----------|----------|----------|
| <b>0</b> |
|----------|----------|----------|----------|----------|----------|----------|

**CAPITAL OUTLAY**

|                 |                        |   |        |        |        |   |        |
|-----------------|------------------------|---|--------|--------|--------|---|--------|
| 580-5780-911-00 | CONTR/PROJ IMPROVEMENT | 0 | 30,000 | 30,000 | 30,000 | 0 | 30,000 |
|-----------------|------------------------|---|--------|--------|--------|---|--------|

|                 |                       |  |   |  |   |   |   |
|-----------------|-----------------------|--|---|--|---|---|---|
| 580-5780-912-00 | MACHINERY & EQUIPMENT |  | 0 |  | 0 | 0 | 0 |
|-----------------|-----------------------|--|---|--|---|---|---|

**TOTAL CAPITAL OUTLAY**

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|          |               |               |               |          |               |
|----------|---------------|---------------|---------------|----------|---------------|
| <b>0</b> | <b>30,000</b> | <b>30,000</b> | <b>30,000</b> | <b>0</b> | <b>30,000</b> |
|----------|---------------|---------------|---------------|----------|---------------|

**TOTAL AIRPORT OPERATIONS**

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|               |               |               |               |            |               |
|---------------|---------------|---------------|---------------|------------|---------------|
| <b>26,779</b> | <b>67,512</b> | <b>55,035</b> | <b>67,556</b> | <b>283</b> | <b>67,839</b> |
|---------------|---------------|---------------|---------------|------------|---------------|

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# LOCKHART ECONOMIC DEVELOPMENT CORP.

800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION

LEDC  
SUMMARY

|                        | 2019-20<br>ACTUAL | 2020-21<br>BUDGET | 2020-21<br>ESTIMATE | 2021-22<br>PROPOSED<br>BUDGET | 2021-22<br>REVISIONS | 2021-22<br>ADOPTED<br>BUDGET | 3- YEAR           |                   |
|------------------------|-------------------|-------------------|---------------------|-------------------------------|----------------------|------------------------------|-------------------|-------------------|
|                        |                   |                   |                     |                               |                      |                              | 2022-23<br>BUDGET | 2023-24<br>BUDGET |
| REVENUES               | 1,602,639         | 1,146,626         | 1,339,279           | 943,140                       | 150,000              | 1,093,140                    | 1,082,640         | 1,082,640         |
| EXPENSES               | 907,218           | 978,660           | 825,088             | 1,064,535                     | 28,398               | 1,092,933                    | 1,045,427         | 1,060,866         |
| <b>TOTAL - LEDC</b>    | <b>695,421</b>    | <b>167,966</b>    | <b>514,191</b>      | <b>(121,395)</b>              | <b>121,602</b>       | <b>207</b>                   | <b>37,213</b>     | <b>21,774</b>     |
| <b>LEDC Projects</b>   |                   |                   |                     |                               |                      |                              |                   |                   |
| Pure Castings          |                   |                   |                     | (35,438)                      |                      | (35,439)                     |                   |                   |
| Chunilol (Schlotsky's) |                   |                   |                     | (29,716)                      |                      | (29,716)                     |                   |                   |
| Hill Country Foodworks |                   |                   |                     | (1,590)                       |                      | (1,590)                      |                   |                   |
| Promogo                |                   |                   |                     | (200,000)                     |                      | (200,000)                    |                   |                   |
|                        |                   |                   |                     | (266,744)                     |                      | (266,745)                    |                   |                   |
| <b>TOTAL - LEDC **</b> | <b>695,421</b>    | <b>167,966</b>    | <b>514,191</b>      | <b>(388,139)</b>              | <b>121,602</b>       | <b>(266,538)</b>             | <b>37,213</b>     | <b>21,774</b>     |

**800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION**

**LEDC**

**LEDC REVENUES**

| <b>REVENUES</b>                 |                          | <b>2019-20</b>   | <b>2020-21</b>   | <b>2020-21</b>   | <b>2021-22</b>         | <b>2021-22</b>   | <b>2021-22</b>        | <b>3- YEAR</b>        |                       |
|---------------------------------|--------------------------|------------------|------------------|------------------|------------------------|------------------|-----------------------|-----------------------|-----------------------|
|                                 |                          | <b>ACTUAL</b>    | <b>BUDGET</b>    | <b>ESTIMATE</b>  | <b>PROPOSED BUDGET</b> | <b>REVISIONS</b> | <b>ADOPTED BUDGET</b> | <b>2022-23 BUDGET</b> | <b>2023-24 BUDGET</b> |
| <b>OTHER TAXES</b>              |                          |                  |                  |                  |                        |                  |                       |                       |                       |
| 800-4150-00                     | SALES TAXES              | 996,470          | 802,125          | 1,010,912        | 850,000                | 150,000          | 1,000,000             | 1,000,000             | 1,000,000             |
| <b>TOTAL OTHER TAXES</b>        |                          | <b>996,470</b>   | <b>802,125</b>   | <b>1,010,912</b> | <b>850,000</b>         | <b>150,000</b>   | <b>1,000,000</b>      | <b>1,000,000</b>      | <b>1,000,000</b>      |
| <b>LEASES &amp; RENTS</b>       |                          |                  |                  |                  |                        |                  |                       |                       |                       |
| 800-4601-00                     | LEASE INCOME             | 73,125           | 73,140           | 73,125           | 73,140                 | 0                | 73,140                | 73,140                | 73,140                |
| <b>TOTAL LEASES &amp; RENTS</b> |                          | <b>73,125</b>    | <b>73,140</b>    | <b>73,125</b>    | <b>73,140</b>          | <b>0</b>         | <b>73,140</b>         | <b>73,140</b>         | <b>73,140</b>         |
| <b>INTEREST</b>                 |                          |                  |                  |                  |                        |                  |                       |                       |                       |
| 800-4710-00                     | INTEREST EARNINGS        | 33,044           | 21,361           | 5,242            | 20,000                 | 0                | 20,000                | 9,500                 | 9,500                 |
| <b>TOTAL INTEREST</b>           |                          | <b>33,044</b>    | <b>21,361</b>    | <b>5,242</b>     | <b>20,000</b>          | <b>0</b>         | <b>20,000</b>         | <b>9,500</b>          | <b>9,500</b>          |
| <b>MISCELLANEOUS</b>            |                          |                  |                  |                  |                        |                  |                       |                       |                       |
| 800-4880-00                     | SHORT TERM LOAN REVENUES | 0                | 250,000          | 250,000          | 0                      | 0                | 0                     | 0                     | 0                     |
| 800-4881-00                     | DEBT PROCEEDS            | 500,000          |                  |                  |                        |                  |                       | 0                     | 0                     |
| <b>TOTAL MISCELLANEOUS</b>      |                          | <b>500,000</b>   | <b>250,000</b>   | <b>250,000</b>   | <b>0</b>               | <b>0</b>         | <b>0</b>              | <b>0</b>              | <b>0</b>              |
| <b>TOTAL REVENUES</b>           |                          | <b>1,602,639</b> | <b>1,146,626</b> | <b>1,339,279</b> | <b>943,140</b>         | <b>150,000</b>   | <b>1,093,140</b>      | <b>1,082,640</b>      | <b>1,082,640</b>      |

**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 | REVISIONS    | ADOPTED BUDGET | 2022-23 BUDGET | 2023-24 BUDGET |
| <b>PERSONNEL SERVICES</b>       |                           |                |                |                |                 |              |                |                |                |
| 800-5199-102-00                 | SALARIES-ADMINISTRATIVE   | 111,826        | 118,450        | 118,185        | 118,450         | 3,554        | 122,004        | 122,000        | 125,600        |
| 800-5199-106-00                 | WAGES-CLERICAL            | 39,877         | 53,560         | 32,037         | 53,560          | 1,607        | 55,167         | 55,200         | 56,800         |
| 800-5199-112-00                 | OVERTIME                  | 0              | 0              | 0              | 0               | 0            | 0              | 0              | 0              |
| 800-5199-116-00                 | LONGEVITY                 | 500            | 150            | 150            | 270             | 0            | 270            | 372            | 516            |
| 800-5199-120-00                 | FICA/MEDICARE             | 12,386         | 13,521         | 11,975         | 13,730          | 548          | 14,278         | 17,080         | 25,620         |
| 800-5199-122-00                 | RETIREMENT                | 21,018         | 22,236         | 21,319         | 22,866          | 505          | 23,371         | 26,580         | 27,360         |
| 800-5199-130-00                 | EMPLOYEE HEALTH INSURANCE | 14,484         | 16,099         | 14,365         | 15,909          | 313          | 16,222         | 16,100         | 16,980         |
| 800-5199-132-00                 | WORKER'S COMP             | 329            | 439            | 309            | 395             | 11           | 406            | 440            | 440            |
| 800-5199-150-00                 | CAR ALLOWANCE             | 7,200          | 7,200          | 7,200          | 7,200           | 0            | 7,200          | 7,200          | 7,200          |
| 800-5199-155-00                 | PAYROLL CONTINGENCY       | 0              | 0              | 0              | 0               | 0            | 0              | 0              | 0              |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>207,620</b> | <b>231,655</b> | <b>205,540</b> | <b>232,380</b>  | <b>6,538</b> | <b>238,918</b> | <b>244,972</b> | <b>260,516</b> |

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

|                                       |                            |                |                |                |                |               |                |                |                |
|---------------------------------------|----------------------------|----------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|
| <b>CONTRACTS &amp; SERVICES</b>       |                            |                |                |                |                |               |                |                |                |
| 800-5199-204-00                       | LEGAL                      | 6,667          | 12,000         | 15,800         | 15,000         | 0             | 15,000         | 15,000         | 15,000         |
| 800-5199-206-00                       | INSURANCE                  | 0              | 1,200          | 2,400          | 1,500          | 0             | 1,500          | 1,500          | 1,500          |
| 800-5199-207-00                       | PRINTING, MKTG & PUBLIC RE | 7,829          | 7,500          | 2,321          | 10,000         | 0             | 10,000         | 10,000         | 10,000         |
| 800-5199-212-00                       | FINANCIAL & ACCOUNTING     | 4,958          | 4,000          | 4,400          | 3,500          | 0             | 3,500          | 3,605          | 3,500          |
| 800-5199-214-00                       | RENTS & LEASES             | 8,425          | 24,000         | 24,600         | 26,000         | 0             | 26,000         | 26,000         | 26,000         |
| 800-5199-218-00                       | COMPUTER EQUIP & SOFTWARE  | 0              | 10,000         | 10,000         | 10,000         | 0             | 10,000         | 10,000         | 10,000         |
| 800-5199-226-00                       | RADIO & COMMUNICATIONS     | 2,947          | 4,500          | 4,912          | 4,750          | 0             | 4,750          | 4,750          | 4,750          |
| 800-5199-240-00                       | POSTAGE & SHIPPING         | 2              | 50             | 20             | 100            | 0             | 100            | 100            | 100            |
| 800-5199-244-00                       | UTILITIES                  | 0              | 0              | 0              | 0              | 0             | 0              | 0              | 0              |
| 800-5199-299-00                       | OTHER CONTRACTS & SERVICES | 108,522        | 42,000         | 45,000         | 45,000         | 10,000        | 55,000         | 55,000         | 55,000         |
| <b>TOTAL CONTRACTS &amp; SERVICES</b> |                            | <b>139,350</b> | <b>105,250</b> | <b>109,453</b> | <b>115,850</b> | <b>10,000</b> | <b>125,850</b> | <b>125,955</b> | <b>125,850</b> |

|                                       |                           |               |              |              |              |          |              |              |              |
|---------------------------------------|---------------------------|---------------|--------------|--------------|--------------|----------|--------------|--------------|--------------|
| <b>MATERIALS &amp; SUPPLIES</b>       |                           |               |              |              |              |          |              |              |              |
| 800-5199-302-00                       | OFFICE                    | 3,161         | 2,000        | 1,065        | 2,000        | 0        | 2,000        | 2,000        | 2,000        |
| 800-5199-303-00                       | PROMOTIONAL & MKT SUPPLES | 758           | 1,000        | 500          | 1,000        | 0        | 1,000        | 1,000        | 1,000        |
| 800-5199-304-00                       | COMPUTER EQUIP & SOFTWARE | 8,538         | 1,000        | 1,000        | 1,000        | 0        | 1,000        | 1,000        | 1,000        |
| 800-5199-334-00                       | OFFICE FURNITURE          | 7,662         | 0            | 0            | 0            | 0        | 0            | 0            | 0            |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b> |                           | <b>20,119</b> | <b>4,000</b> | <b>2,565</b> | <b>4,000</b> | <b>0</b> | <b>4,000</b> | <b>4,000</b> | <b>4,000</b> |

**MAINTENANCE & REPAIRS**

|                 |                        |   |       |     |       |   |       |       |       |
|-----------------|------------------------|---|-------|-----|-------|---|-------|-------|-------|
| 800-5199-408-00 | GROUNDS & LANDSCAPING  | 0 | 1,200 | 600 | 1,200 | 0 | 1,200 | 1,200 | 1,200 |
| 800-5199-410-00 | BUILDINGS & STRUCTURES | 0 | 1,000 | 500 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 800-5199-411-00 | PROPERTY TAXES         | 0 | 1,000 | 0   | 0     | 0 | 0     | 0     | 0     |

**TOTAL MAINTENANCE & REPAIRS**


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|          |              |              |              |          |              |  |  |  |  |
|----------|--------------|--------------|--------------|----------|--------------|--|--|--|--|
| <b>0</b> | <b>3,200</b> | <b>1,100</b> | <b>2,200</b> | <b>0</b> | <b>2,200</b> |  |  |  |  |
|----------|--------------|--------------|--------------|----------|--------------|--|--|--|--|

**STAFF DEV & TRAINING**

|                 |                      |       |        |       |        |       |        |        |        |
|-----------------|----------------------|-------|--------|-------|--------|-------|--------|--------|--------|
| 800-5199-500-00 | TRAVEL & TRAINING    | 3,697 | 15,000 | 2,500 | 15,000 | 0     | 15,000 | 15,000 | 15,000 |
| 800-5199-502-00 | DUES & SUBSCRIPTIONS | 6,670 | 2,500  | 2,500 | 2,500  | 1,000 | 3,500  | 3,500  | 3,500  |

**TOTAL STAFF DEV & TRAINING**


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|               |               |              |               |              |               |               |               |               |               |
|---------------|---------------|--------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|
| <b>10,367</b> | <b>17,500</b> | <b>5,000</b> | <b>17,500</b> | <b>1,000</b> | <b>18,500</b> | <b>18,500</b> | <b>18,500</b> | <b>18,500</b> | <b>18,500</b> |
|---------------|---------------|--------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|

**EDC PROJECTS**

|                 |                               |         |         |         |         |       |         |         |         |
|-----------------|-------------------------------|---------|---------|---------|---------|-------|---------|---------|---------|
| 800-5199-700-00 | PROSPECT HOSTING              | 378     | 3,000   | 2,100   | 3,000   | 0     | 3,000   | 3,000   | 3,000   |
| 800-5199-702-00 | BUSINESS IMPROVEMENT GRANT    | 0       | 50,000  | 40,000  | 50,000  | 0     | 50,000  | 50,000  | 50,000  |
| 800-5199-704-00 | ECONOMIC DEVELOPMENT          | 259,664 | 350,000 | 250,000 | 298,140 | 1,860 | 300,000 | 250,000 | 250,000 |
| 800-5199-704-02 | ECO DEV-FASHION GLASS         | 0       | 0       | 0       | 0       | 0     | 0       | 0       | 0       |
| 800-5199-704-03 | ECO DEV-PURE CASTINGS 112 MLK | 0       | 0       | 0       | 0       | 0     | 0       | 0       | 0       |
| 800-5199-704-04 | ECO DEV-PURE CASTINGS 119 MLK | 0       | 0       | 0       | 0       | 0     | 0       | 0       | 0       |
| 800-5199-704-05 | ECO DEV-HILL COUNTRY FW       | 52,000  | 1,590   | 0       | 0       | 0     | 0       | 0       | 0       |
| 800-5199-704-06 | ECO DEV-SCHLOTSKY'S           | 0       | 0       | 0       | 0       | 0     | 0       | 0       | 0       |
| 800-5199-704-07 | ECO DEV-VISIONARY FIBER TECH  | 0       | 0       | 0       | 0       | 0     | 0       | 0       | 0       |
| 800-5199-730-00 | MISC OTHER EXPENSES           | 14      | 1,000   | 180     | 1,000   | 9,000 | 10,000  | 10,000  | 10,000  |

**TOTAL MISCELLANEOUS**


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|                |                |                |                |               |                |                |                |                |                |
|----------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|
| <b>312,056</b> | <b>405,590</b> | <b>292,280</b> | <b>352,140</b> | <b>10,860</b> | <b>363,000</b> | <b>313,000</b> | <b>313,000</b> | <b>313,000</b> | <b>313,000</b> |
|----------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|

**OPERATING TRANSFERS**

|                 |                            |        |        |        |        |   |        |        |        |
|-----------------|----------------------------|--------|--------|--------|--------|---|--------|--------|--------|
| 800-5199-800-00 | TRNSF TO GEN FUND          | 45,564 | 52,000 | 52,000 | 55,000 | 0 | 55,000 | 55,000 | 55,000 |
| 800-5199-802-00 | TRNSF TO I&S DEBT SVC FUND | 48,103 | 0      | 0      | 0      | 0 | 0      | 0      | 0      |

**TOTAL OPERATING TRANSFERS**


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|               |               |               |               |          |               |               |               |               |               |
|---------------|---------------|---------------|---------------|----------|---------------|---------------|---------------|---------------|---------------|
| <b>93,667</b> | <b>52,000</b> | <b>52,000</b> | <b>55,000</b> | <b>0</b> | <b>55,000</b> | <b>55,000</b> | <b>55,000</b> | <b>55,000</b> | <b>55,000</b> |
|---------------|---------------|---------------|---------------|----------|---------------|---------------|---------------|---------------|---------------|

**DEBT SERVICE**

|                 |                           |        |         |         |         |   |         |         |         |
|-----------------|---------------------------|--------|---------|---------|---------|---|---------|---------|---------|
| 800-5199-877-00 | FLNB NOTE                 | 28,078 | 28,000  | 27,750  | 28,000  | 0 | 28,000  | 28,000  | 28,000  |
| 800-5199-879-00 | SOUTHSIDE BANK (PROMOGO)  | 82,023 | 111,465 | 109,400 | 111,465 | 0 | 111,465 | 110,000 | 110,000 |
| 800-5199-880-00 | 2020 REVENUE BOND PAYMENT | 0      | 0       | 0       | 136,000 | 0 | 136,000 | 136,000 | 136,000 |

**TOTAL DEBT SERVICE**


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|                |                |                |                |          |                |                |                |                |                |
|----------------|----------------|----------------|----------------|----------|----------------|----------------|----------------|----------------|----------------|
| <b>110,101</b> | <b>139,465</b> | <b>137,150</b> | <b>275,465</b> | <b>0</b> | <b>275,465</b> | <b>274,000</b> | <b>274,000</b> | <b>274,000</b> | <b>274,000</b> |
|----------------|----------------|----------------|----------------|----------|----------------|----------------|----------------|----------------|----------------|

**CAPITAL OUTLAY**

|                 |                    |        |        |        |        |   |        |        |        |
|-----------------|--------------------|--------|--------|--------|--------|---|--------|--------|--------|
| 800-5199-903-00 | ENGINEERING DESIGN | 13,938 | 20,000 | 20,000 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
|-----------------|--------------------|--------|--------|--------|--------|---|--------|--------|--------|

**TOTAL CAPITAL OUTLAY**


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|               |               |               |               |          |               |               |               |               |               |
|---------------|---------------|---------------|---------------|----------|---------------|---------------|---------------|---------------|---------------|
| <b>13,938</b> | <b>20,000</b> | <b>20,000</b> | <b>10,000</b> | <b>0</b> | <b>10,000</b> | <b>10,000</b> | <b>10,000</b> | <b>10,000</b> | <b>10,000</b> |
|---------------|---------------|---------------|---------------|----------|---------------|---------------|---------------|---------------|---------------|

**TOTAL EXPENDITURES**


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|                |                |                |                  |               |                  |                  |                  |                  |                  |
|----------------|----------------|----------------|------------------|---------------|------------------|------------------|------------------|------------------|------------------|
| <b>907,218</b> | <b>978,660</b> | <b>825,088</b> | <b>1,064,535</b> | <b>28,398</b> | <b>1,092,933</b> | <b>1,045,427</b> | <b>1,060,866</b> | <b>1,060,866</b> | <b>1,060,866</b> |
|----------------|----------------|----------------|------------------|---------------|------------------|------------------|------------------|------------------|------------------|

# SPECIAL REVENUE FUNDS

**SPECIAL REVENUE FUNDS  
FY 2020-2021**

|                                    | <b>Fund #</b> | <b>Beginning Fund Balance</b> | <b>Revenue</b>    | <b>Expenditures</b>   | <b>Ending Fund Balance</b> |
|------------------------------------|---------------|-------------------------------|-------------------|-----------------------|----------------------------|
| 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)              | -                          |
| <b>TOTAL SPECIAL REVENUE FUNDS</b> |               | <b>\$ 2,033,992</b>           | <b>\$ 933,755</b> | <b>\$ (2,854,762)</b> | <b>\$ 112,985</b>          |

**MISCELLANEOUS UTILITY FUNDS  
FY 2020-2021**

|                                    | <b>Fund #</b> | <b>Beginning Fund Balance</b> | <b>Revenue</b>    | <b>Expenditures</b>   | <b>Ending Fund Balance</b> |
|------------------------------------|---------------|-------------------------------|-------------------|-----------------------|----------------------------|
| Electric Distribution Upgrades/Ext | 503           | \$ 1,372,847                  | \$ 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)               | -                          |
| <b>TOTAL MISC UTILITY FUNDS</b>    |               | <b>\$ 4,880,758</b>           | <b>\$ 681,700</b> | <b>\$ (5,562,458)</b> | <b>\$ -</b>                |

**CAPITAL FUNDS  
FY 2020-2021**

|                              | <b>Fund #</b> | <b>Beginning Fund Balance</b> | <b>Revenue</b>  | <b>Expenditures</b>   | <b>Ending Fund Balance</b> |
|------------------------------|---------------|-------------------------------|-----------------|-----------------------|----------------------------|
| 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)           | -                          |
| <b>TOTAL CAPITAL FUNDS</b>   |               | <b>\$ 2,628,885</b>           | <b>\$ 8,120</b> | <b>\$ (2,637,005)</b> | <b>\$ -</b>                |

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

|                                     | <b>Fund<br/>#</b> | <b>Beginning Fund<br/>Balance</b> | <b>Revenue</b> | <b>Expenditures</b> | <b>Ending Fund<br/>Balance</b> |
|-------------------------------------|-------------------|-----------------------------------|----------------|---------------------|--------------------------------|
| 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)            | -                              |
| <b>TOTAL TRUST AND AGENCY FUNDS</b> |                   | <b>\$ 30,235</b>                  | <b>\$ 155</b>  | <b>\$ (30,390)</b>  | <b>\$ -</b>                    |

**CITY OF LOCKHART  
BUDGET POLICY**

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

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**CITY OF LOCKHART**  
**INVESTMENT POLICY**  
***for Fiscal Year 2020-2021***

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

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

### VIII. SELECTION OF BANKS AND DEALERS

#### Depository

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

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

#### Authorized Brokers/Dealers

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

#### Competitive Bids

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

#### Delivery vs. Payment

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

### **IX. SAFEKEEPING OF SECURITIES AND COLLATERAL**

#### Safekeeping and Custodian Agreements

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

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

#### Collateral Policy

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

#### Collateral Defined

The City shall accept only the following types of collateral:

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

#### Subject to Audit

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

## **X. PERFORMANCE**

#### Performance Standards

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

#### Performance Benchmark

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

### **XI. INVESTMENT STRATEGY**

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

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

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

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

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

## **XII. REPORTING**

### Methods

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

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

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

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

### Monitoring Market Value

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

## **XIII. INVESTMENT POLICY ADOPTION**

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

# CITY OF LOCKHART, TEXAS

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

### Background

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

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

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

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

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

### Stabilization Funds

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

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

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

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

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

### **Excess of Reserves**

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

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

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

### **Implementation and review**

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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