

City of Lockhart

Annual Operating Budget For Fiscal Year 2022-2023

Lockhart, Texas

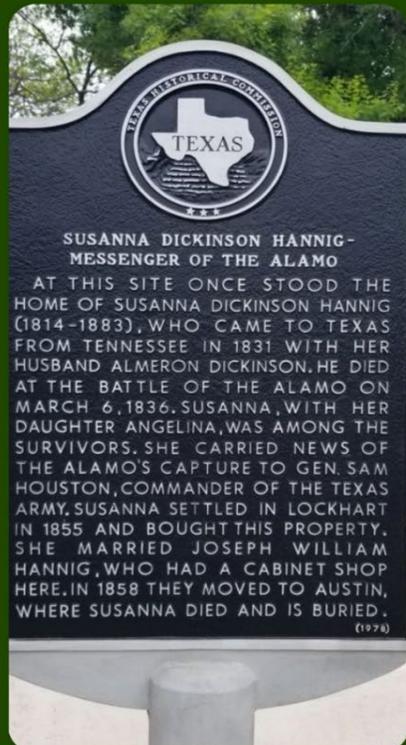
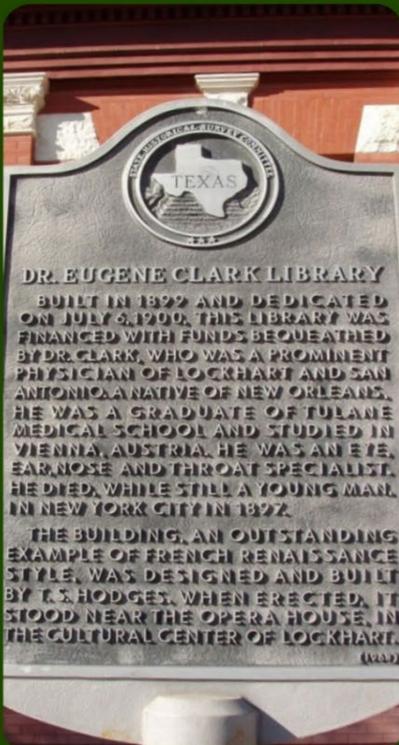
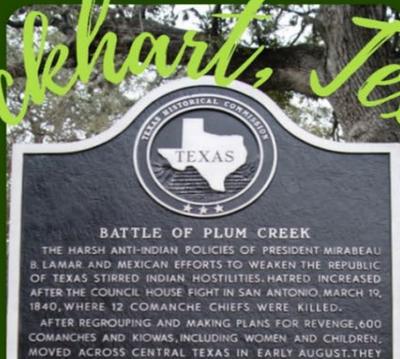
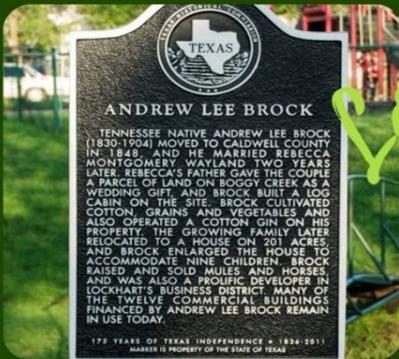


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About Lockhart



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 19th century. The Sunset rail route reached Luling in 1874, and the Missouri, Kansas, Texas arrived in Lockhart in 1885.

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

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

CITY OF
Lockhart
TEXAS

**ANNUAL BUDGET FOR FISCAL YEAR
OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

**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 **\$211,505 is the tax revenue to be raised from new property added to the tax roll this year.**

The total municipal debt obligations secured and paid by property taxes for the City of Lockhart is **\$1,662,951 for the 2022-23 budget year.**

	2020 Tax Rate	2021 Last Year Tax Rate	2022 No New Revenue Rate	2022 Adopted Tax Rate	(VAR) Voter Approval Rate	De Minimus Rate (raise 500k above NNR)
Combined Tax Rate	0.6354	0.6354	0.4932	0.6006	0.6007	0.6115
Less: Debt Rate	0.1057	0.1100	0.1502	0.1502	0.1502	0.1502
M & O Rate per \$100 Valuation	0.5297	0.5254	0.3430	0.4504	0.4505	0.4613
Certified Taxable Value	\$ 787,285,404	\$ 788,626,612	\$1,072,343,556	\$1,072,343,556	\$ 1,072,343,556	\$ 1,072,343,556
M & O Levy	\$ 4,170,251	\$ 4,143,444	\$ 3,678,138	\$ 4,829,835	\$ 4,830,908	\$ 4,946,721
Debt Rate Revenue	832,161	867,489	1,610,660	1,610,660	1,610,660	1,610,660
Total Property Tax Revenue	\$ 5,002,411	\$ 5,010,933	\$ 5,288,798	\$ 6,440,495	\$ 6,441,568	\$ 6,557,381

On September 6, 2022, the members of the governing body adopted the City's property tax maintenance and operations rate of \$0.4504 per \$100 of valuation for tax year 2022 as follows:

FOR: Mayor Lew White, Mayor Pro-Tem Angie Gonzales-Sanchez, District 1 - Juan Mendoza, District 2 - David Bryant, District 3 - Kara McGregor, District 4 - Jeffry Michelson, At-Large - Brad Westmoreland.

AGAINST:

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

FOR: Lew White, Mayor Pro-Tem Angie Gonzales-Sanchez, District 1 - Juan Mendoza, District 2 - David Bryant, District 3 - Kara McGregor, District 4 - Jeffry Michelson, At-Large - Brad Westmoreland

AGAINST:

PRESENT AND NOT VOTING:

ABSENT:

ORDINANCE 2022-41

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 2022-23, BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023, AND APPROPRIATING EACH PART THEREOF FOR THE SPECIFIC PURPOSES, PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEALER; AND ESTABLISHING AN EFFECTIVE DATE.

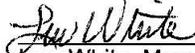
WHEREAS, the State Legislature enacted Senate Bill 18, which mandated that municipal ordinances establishing annual tax rates must describe an increase in total maintenance and operations taxes compared to the previous year, and the rise of such taxes on a \$100,000 home compared to the previous year.

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 2023, beginning October 1, 2022, 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 45.04 cents per each 100 dollars of property valuation. The tax rate will raise more taxes for maintenance and operations than last year's tax rate. The tax rate will effectively be decreased by 14.3 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 15.02 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 42.3 percent and will increase taxes to meet debt obligations for Fiscal Year 2022-23.
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 6th day of September 2022.

CITY OF LOCKHART

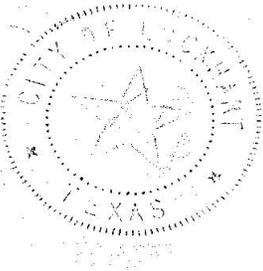

Lew White, Mayor

ATTEST:


Connie Constancio, TRMC
City Secretary

APPROVED AS TO FORM:


Monte Akers
City Attorney





September 6, 2022

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

In accordance with Article IX, Section 9.02 of the City of Lockhart Charter and Chapter 102 of the Texas Local Government Code, I am pleased to present for your consideration the proposed annual budget for fiscal year 2022-2023, beginning October 1, 2022. The budget is the financial plan for the City of Lockhart for the coming year. In addition, the budget is a policy tool for the Council, an operations guide for the staff, and a communications tool to the public. Please accept this letter as my budget transmittal and executive summary.

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 '23 Budget was considered during a period of recovery from a once-in-a-century pandemic, though its effects continue to impact daily operations through supply chain issues, and the war in Ukraine contributing to the rise in inflation. Amid these international events, the City aims to shift its focus on growth, enhancing physical infrastructure, and quality of life improvements for the Lockhart community.

Growth has been increasing in Lockhart and all signs point that it will continue for several more years. New developments will bring new citizens, more street and utility infrastructure projects, increased business activities, and more traffic. This type of growth brings an increase demand on municipal services and additional costs to maintain vital infrastructure. Some of the increase in demand of services occurs at the beginning of the development cycle, such as increased plan reviews and permit approvals, and expanded financial planning. Demands on the utility infrastructure increases with new development, and it becomes the City's responsibility to ensure the integrity of these systems to support growth.

PROPERTY AND SALES TAX REVENUES

Population growth continues to be the logic behind the increase in sales tax revenues and property valuations. The budgeted amount for current property tax revenues is projected at \$4,829,300. New construction appraised value was \$35,215,624; a 77.3% 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 14.22 cents less than the current tax rate of 0.6354/\$100 valuation. The 2022 tax rate was set by Council at \$0.6006/100, which will allow for an increase in revenues of \$109,535 for maintenance and operations to the General Fund. Sales tax revenues saw an increase of 11.6% (\$2,333,512) from last year's budgeted amounts (\$2,122,073). This year's sales tax budget has not been increased but remaining stable with a budget of \$2,310,850.

WATER AND WASTEWATER REVENUES

During FY 2020-21, the City hired a 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, design rates to safeguard the financial integrity of the City and meet debt obligations. The rate schedule approved by Council featured three fiscal year phase-in rate increases for both the water and wastewater base fees, along with the monthly usage charges based on the size of the customer's meter. FYE 2023 will be the second year of the plan. The plan does not increase the fund balance until the third year. 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 2022 with the initial development of the proposed 2022-23 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 2022-23 Annual Operating Budget*, in which funding areas are apportioned into nine major categories:

- 1.) General Fund – (\$16,193,127) 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 – (\$1,667,464) Characterized revenues and expenditures to provide for municipal debt payments.
- 3.) Electric Fund – (\$13,339,635) 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 – (\$4,922,380) 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 – (\$4,207,293) 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 – (\$1,888,917) 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 – (\$1,522,854) 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 – (\$89,807) 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 - (\$1,043,869) 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 \$112,500 which are distributed by the HOT Board Committee and approved by City Council.

BUDGET HIGHLIGHTS

Major highlights of FY 2022-23 budget continue to be seen in personnel services, healthcare costs, retirement, and capital expenditures. Significant increases to be noted in the FY 2022-23 proposed budget are to fuel costs, increases to the Caldwell County Appraisal District's 2023 Budget, and the EMS Fund.

Personnel Services: Personnel services costs for FY 2022-23 are \$12,101,782, which include longevity, certification pay, incentives, auto allowances, retirement, employee health and life insurance, workers compensation insurance, and taxes. Planned expenditures also include an Assistant City Manager, an administrative assistant to the City Manager's office and a four-percent wage inflation adjustment for all personnel.

Healthcare and Retirement: The City's health care provider, Texas Municipal League Intergovernmental Benefits Pool presented a 10% increase in healthcare premiums on the current two plan options offered by the City. The City pays the employee's portion of the higher plan health insurance, while offering a lower plan to help employees with dependent care costs. Texas Municipal Retirement System (TMRS) has delivered the city's rate letter for 2023. It reflects an increase of 0.30% from the City's percentage from 2022. Currently, the City is 87.8% funded with a 17-year amortization. TMRS reports being in healthy financial shape and fully diversified.

Fuel Expenses: During the 2nd quarter of Fiscal Year 2021-22, the City witnessed a rise in the cost of gasoline and diesel. Because fuel expenses make up 1% of the City of Lockhart's total budget, the staff has appropriated funds to handle any additional increases in fuel.

Capital Expenditures: Capital expenditures in the General Fund's budget will include an asbestos assessment on the former hospital building (\$50,000), two new vehicles for the police department (\$85,000), and a new SCAG mower for the Parks department (\$15,500). The Street department has increased its budget for street repairs to \$605,000, which include resurfacing to sections of Olive Street, North Medina, South Medina, Center Street, Hickory Street, and Bois D'Arc. The street improvement program enables the City to continue with maintenance and repairs to city streets, drainage, curbs, sidewalks, signage, and pavement markings for the safety of the community. The Water Fund has \$100,000 budgeted for fencing and security upgrade to the water plant. The Airport Fund will expend \$100,000 for runway lighting improvements by receiving one-half funding from the RAMP Grant (Routine Airport Maintenance Program) provided by the Texas Department of Transportation.

Capital expenditures from other sources:

- **American Rescue Plan Act (ARPA) Expenses:** Upon receipt of the remaining allocations from the American Rescue Plan Act, the City of Lockhart has allocated funds for the fiscal year of 2022-2023 for capital projects and equipment:

General Fund

1. City Park paving - \$87,000
2. Maple St. Park Splash pad - \$250,000
3. Maple St. Park Modular Restrooms - \$100,000
4. Additional Park Improvements (TBD) - \$750,00
5. Street Department Backhoe and trailer - \$122,581

Water Fund

(Note: funds were allocated during FY 2021-22 and projects continue into FY 2022-23)

1. 1000 AMP Generator at Water Plant - \$225,000
2. 300 AMP Generator at Water Plant - \$125,000
3. High service pumps at Water Plant - \$400,000
4. Install 8" water main at West Live Oak - \$15,000
5. Replace 8" water main on North Blanco - \$252,000
6. Replace 8" water main on Bois D'Arc - \$176,000

- **Series 2022 Tax Note:** During fiscal year 2021-2022, the City of Lockhart issued short-term (7 years) debt by a Series 2022 Tax Note. This debt will be allocated for additional capital projects and equipment as follows:

General Fund

1. Ladder truck for Fire Department - \$1,200,000
2. Architectural and engineering costs for City Line Rd and Clearfork St - \$750,000
3. Repairs, renovations, and replacement of City sidewalks - \$350,000

Electric Fund

4. Hi-Ranger Bucket truck - \$350,000

Wastewater Fund

5. 12,000' line extension and lift station located on FM 1322 - \$1,300,000 (City Utility share)

- **Electric Upgrade Fund:** The Electric Upgrade Fund was established by the City Council to reserve funds for capital expenditures such as improvements, repairs, replacements, and machinery, and equipment. During the fiscal year, the Electric department will begin Project No. 16 from Electric System Study provided by LCRA. This project will encompass an eight-city block area west of Highway 183 and south of the Caldwell County Courthouse focusing on Prairie Lea Street.
- **Caldwell County Appraisal District (CCAD):** The City of Lockhart is responsible for approximately 8.5% of the CCAD's Appraisal and Collection budgets. Increases to salaries, software technology, and building renovation caused a 20% increase to the City's share of their budget (\$33,900).
- **EMS Fund:** Ascension Seton has contacted Staff about a possible increase to their contractual services to operate the City of Lockhart's EMS Department. Staff has incorporated a 15% increase to contract and services (\$120,000). The EMS department requested to begin an annual capital replacement program for necessary life saving equipment. This fiscal year two defibrillators are budgeted totaling \$95,000. Also, approved in the budget will be a replacement command vehicle for \$60,000.

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 23, it is the goal of staff to again meet the strategic goals set by the City Council on June 21, 2022:

- CITY FACILITIES
 - Begin plans to replace/update City Hall, Police/Fire/Training Facilities, Maintenance/City Barn Utilities.
 - Reclaim old space at the hospital.
 - Lease additional space at the EDC Building.
 - Conduct facilities study.
- HUMAN RESOURCES/STAFFING
 - Hire Assistant City Manager immediately.
 - Hire City Manager Support Staff.
 - Consider additional staffing needs.
 - Retain law enforcement by ensuring compensation competitiveness.
 - Implement a formal employee assistance program.
 - Secure a grant writer.
- PARKS & RECREATION
 - Develop adult & youth programs that utilize existing facilities.
 - Conduct outreach to sports leagues across Texas.
 - Consider new Parks & Rec facilities such as pickleball, volleyball, and frisbee golf.
 - Plan and implement aesthetic improvements of existing facilities.
 - Update Parks Master Plan with Council.
- INFRASTRUCTURE
 - Approve Downtown Conceptual Design and implement.
 - Consider an additional commercial district with retail and mixed-use offerings.
 - Explore downtown Wi-Fi options.
- MODERNIZATION & COMMUNICATIONS
 - New website design to include: online forms and applications, mobile response platform, ease of use to site, portal to Lockhart Economic Development.
 - Verify internet access to all City facilities.
- DEVELOPMENT & QUALITY OF LIFE
 - Consider sidewalk ordinance.
 - Facilitate/incentivize more housing options.
 - Continue to promote family friendly events in Downtown.
 - Encourage higher development standards to research modernization techniques and make recommendations.
 - Continue to implement Animal Control audit recommendations.
 - Continue concerts on the Square.
- REVENUE SUSTAINABILITY
 - Explore and increase film production permitting fees.

- Create and implement fees for banners, road closures, and event special requests.
- Find and write grants that benefit the City of Lockhart and its residents.
- Update/increase construction permit fees and impact fees.
- Explore the concept of a Community Foundation with community benefactor options.

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 2021-22: A YEAR IN REVIEW

Some major accomplishments during the FY 2021-22 year include:

- 1) The Downtown Revitalization Project enters the design phase.
- 2) New ambulance purchased.
- 3) Upgrades at the City Park's splash pad.
- 4) Joint City and LISD Summer Recreation Program, Lockhart Summer Teen Center, continues for another year.
- 5) Adjustments to the Lockhart Animal Shelter's hours of operation to be more feasible for prospective adopters and fosters.
- 6) City awarded the Governmental Financial Officer's Association Award of Excellence in Financial Reporting for the 2nd time in the history of the City of Lockhart.
- 7) Lockhart Economic Development Projects:
 - Iron Ox I began operations in Lockhart.
 - McElroy Metal facility nears completion in the 130 Industrial Park.
 - Titan Development partners with the LEDC to bring new users to Lockhart Industrial Park III
 - Revival Cycles plans move from Austin, Texas to Lockhart.

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.

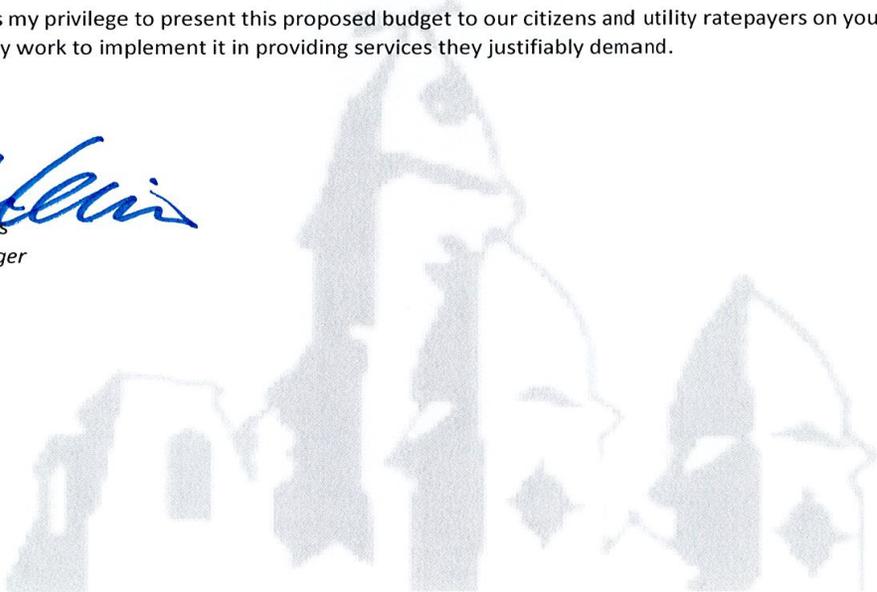
I encourage our citizens and utility rate payers to explore their city's budget document, which contains vital information on all aspects of the city's operation as well as information of general interest on Lockhart.

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

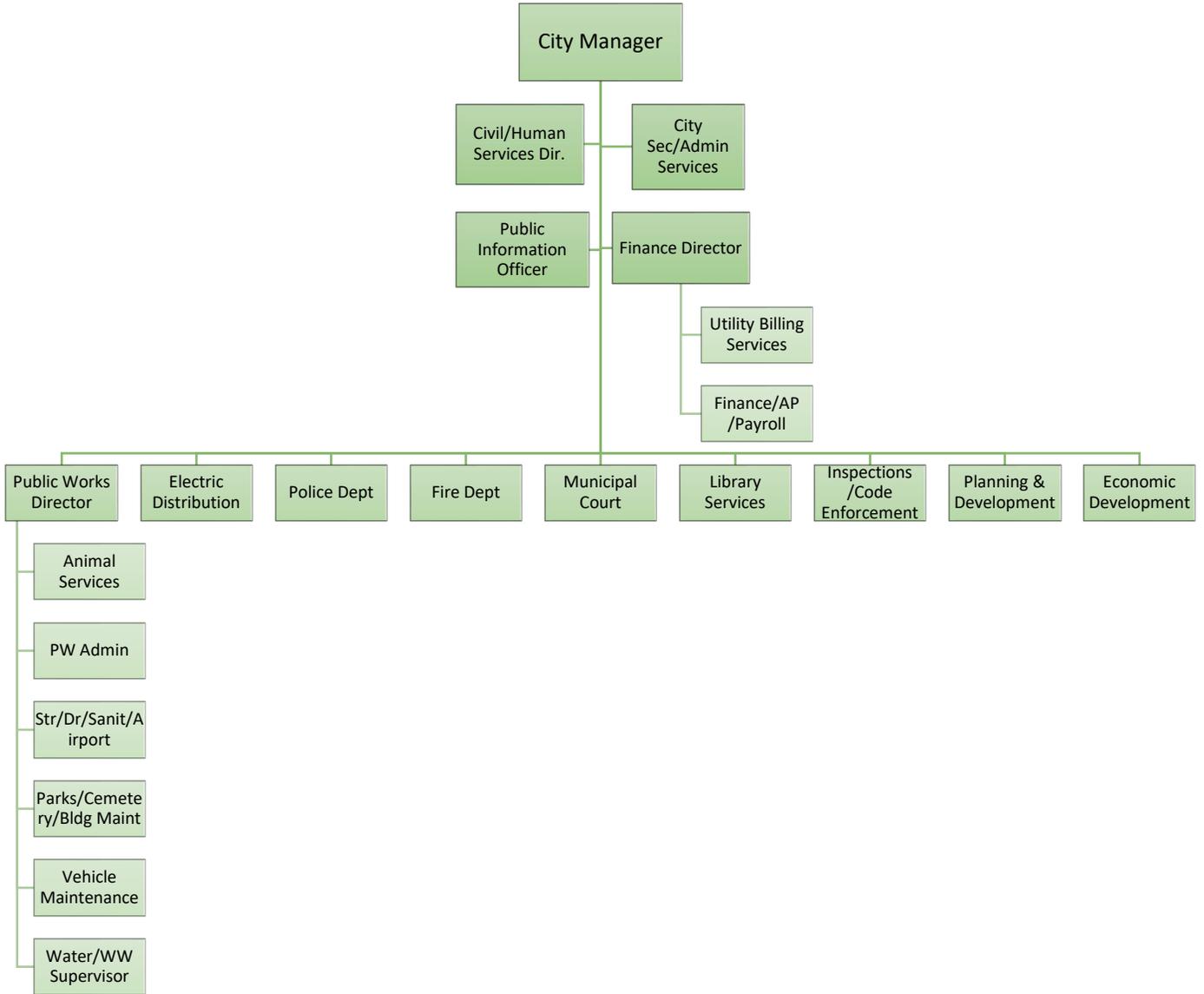
Sincerely,



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 reasonably known.

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

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

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

Closeout

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

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

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

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

Budget Calendar

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

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

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

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

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

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

CITY OF LOCKHART

BUDGET CALENDAR

(TENTATIVE)

FY 2022-23

March 25	Budget kick-off - Departmental operating budget requests; justifications with written quotes due to the Finance department and City Manager.
April 20-26 (rv)	Meetings with Department Heads to discuss budget expenses & needs.
April 29	Chief appraiser prepares and certifies estimate of taxable values.
April 29	Revised Budgets due to Finance Director from departments.
May 9	LEDC meeting and Budget workshop
June 7	Distribution of City Manager's Proposed Budget – no action Non-Profits Presentation to Council
June 14 & 15	Budget Workshops to discuss budget with Council.
June 21	Budget Workshop to discuss budget with Council. Presentation of GBRA & CCAD Budget
July 1	File City Manager's Proposed Budget with City Secretary
July 5	Appointment of Caldwell County Tax Assessor/Collector to calculate and prepare the 2020 Effective and Rollback Tax rates
July 23	Budget Workshop to discuss budget with Council (if necessary)
July 25	Chief Appraiser certifies the appraised roll to taxing units.
August 2	City Manager presents Proposed Budget to Council; LEDC presents budget to Council; set two public hearings on proposed budget.
August 3	Publish notice of Effective and Rollback Tax Rates
August 16	Public hearing on Budget #1; <u>City Council sets proposed tax rate; record vote; schedule Public hearing.</u>
August 31	<i>Notice of Public Hearing</i> on Tax Rate (at least 5 days before public hearing).
September 6	Public hearing #2 on budget; Public hearing #1 on tax rate. City Council to adopt Budget, approve LEDC Budget; and adopt tax rate.
September 20	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 2022-40

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS ADOPTING THE BUDGET AND APPROPRIATING RESOURCES FOR THE FISCAL YEAR 2022-2023, BEGINNING OCTOBER 1, 2022, 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 2023, beginning October 1, 2022 and ending September 30, 2023, 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 16, 2022 and September 6, 2022 at which time said budget was presented and considered, and interested citizens were provided an opportunity to be heard by the City Council of the City of Lockhart, and,

WHEREAS, the City Council has reviewed and adopted a fiscal policy titled "Fund Balance-Stabilization of Excess of Reserve Policy"; and

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

WHEREAS, the City Council has reviewed and adopted an investment policy titled "City of Lockhart Investment Policy" and has conducted an annual review of the City's Investment Policy, as required by Chapter 2256, Texas Government Code; and

WHEREAS, the City Council, City Manager and staff, after careful deliberate study and considerable debate, have determined the appropriate revenues and expenditures necessary for the maintenance and operations of the City of Lockhart for Fiscal Year 2023.

THEREFORE, BE IT RESOLVED, that the City Council of the CITY OF LOCKHART hereby adopts the Fund Balance-Stabilization of Excess of Reserve Policy; Financial Policy; City of Lockhart Investment Policy; and the Fiscal Year 2023 Annual Budget providing for revenues and expenditures as follows:

Name	Revenues	Expenditures	Difference
General Fund	17,071,700	17,041,132	30,568
Debt Service Fund	1,667,464	1,667,464	0
Electric Fund	13,573,255	13,339,635	233,620
Water Fund	4,934,269	4,931,945	2,324
Wastewater Fund	4,363,300	4,207,293	156,007
Solid Waste Fund	2,154,685	1,888,917	265,768
Emergency Medical Service	1,721,200	1,582,854	138,346
Airport Fund	142,039	89,807	52,232
LEDC	1,179,140	1,043,869	135,271
Hotel Occupancy Tax Fund	126,420	85,600	40,820

PASSED, APPROVED, ADOPTED and EFFECTIVE this the 6th day of September 2022.

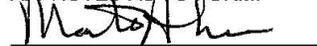
CITY OF LOCKHART


Lew White, Mayor

ATTEST: _


Connie Constancio, TRMC
City Secretary

APPROVED AS TO FORM:


Monte Akers
City Attorney

The City Council adopted a Strategic Plan in 2022 to guide the City Staff in developing programs and strategies for the good of the community. Future management of growth issues and budget decisions will be guided by these goals and strategies which will be reviewed and updated annually.



VISION

- To be a first-class community that has maintained its integrity and sense of community characterized by livable neighborhoods and quality schools.
- To be a City that focuses on family by ensuring quality recreational and cultural activities, services, housing, economic and educational opportunities that promote a well-rounded productive member of the community.
- To be a City that is friendly to visitors and future residents with a spirit of fellowship and cooperation by accommodating their needs and recognizing the wealth in cultural, ethnic and age diversity.
- To be a City dedicated to sustainability by diligently balancing community needs with available resources and managing growth in a smart and fiscally responsible manner.
- To be a City that celebrates and embraces its long and rich history by reinvesting in neighborhoods, preserving areas and buildings of historic significance and returning the Central Business District to an economically viable and lively activity center.
- To be a City recognized for the quality of its built environment and the integration of the natural landscape throughout the community.
- To be a City that ensures a good balance between residential, commercial, industrial, and public/institutional uses supported by quality infrastructure and transportation systems.
- To be a City known for its innovative solutions to managing growth, progressiveness of City government, and responsiveness to the needs of citizens and businesses.



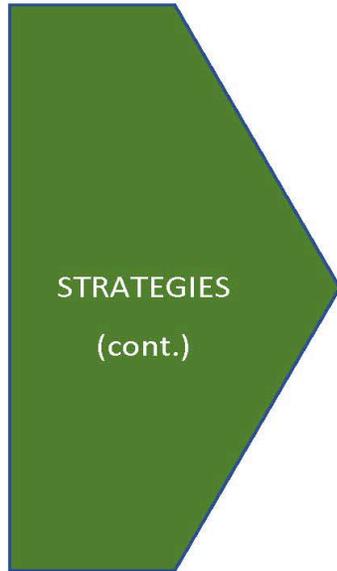
GOALS

1. City Facilities
2. Human Resources/Staffing
3. Parks & Recreation
4. Infrastructure
5. Modernization & Communications
6. Development & Quality of Life
7. Revenue Sustainability



STRATEGIES

- CITY FACILITIES
 - Begin plans to replace/update City Hall, Police/Fire/Training Facilities, Maintenance/City Barn Utilities.
 - Reclaim old space at the hospital.
 - Lease additional space at the EDC Building.
 - Conduct facilities study.
- HUMAN RESOURCES/STAFFING
 - Hire Assistant City Manager immediately.
 - Hire City Manager Support Staff.
 - Consider additional staffing needs.
 - Retain law enforcement by ensuring compensation competitiveness.
 - Implement a formal employee assistance program.
 - Secure a grant writer.
- PARKS & RECREATION
 - Develop adult & youth programs that utilize existing facilities.
 - Conduct outreach to sports leagues across Texas.
 - Consider new Parks & Rec facilities such as pickleball, volleyball, and frisbee golf.
 - Plan and implement aesthetic improvements of existing facilities.
 - Update Parks Master Plan with Council.
- INFRASTRUCTURE
 - Approve Downtown Conceptual Design and implement.
 - Consider an additional commercial district with retail and mixed-use offerings.
 - Explore downtown Wi-Fi options.
- MODERNIZATION & COMMUNICATIONS
 - New website design to include: online forms and applications, mobile response platform, ease of use to site, portal to Lockhart Economic Development.
 - Verify internet access to all City facilities.



- DEVELOPMENT & QUALITY OF LIFE
 - Consider sidewalk ordinance.
 - Facilitate/incentivize more housing options.
 - Continue to promote family friendly events in Downtown.
 - Encourage higher development standards to research modernization techniques and make recommendations.
 - Continue to implement Animal Control audit recommendations.
 - Continue concerts on the Square.

- REVENUE SUSTAINABILITY
 - Explore and increase film production permitting fees.
 - Create and implement fees for banners, road closures, and event special requests.
 - Find and write grants that benefit the City of Lockhart and its residents.
 - Update/increase construction permit fees and impact fees.
 - Explore the concept of a Community Foundation with community benefactor options.

City of Lockhart, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

For the Year Ended September 30, 2021

	General	CARES Relief Act	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Property tax	\$ 4,580,385	\$ -	\$ 694,121	\$ 5,274,506
Sales tax	2,143,239	-	-	2,143,239
Franchise and local taxes	370,909	-	140,800	511,709
Fines and forfeitures	375,031	-	39,547	414,578
License and permits	301,370	-	349,151	650,521
Charges for services	88,883	-	649,986	738,869
Intergovernmental	507,585	2,362,095	192,076	3,061,756
Investment income	13,171	-	7,568	20,739
Other revenue	166,781	-	20,000	186,781
Total Revenues	8,547,354	2,362,095	2,093,249	13,002,698
Expenditures				
Current:				
General government	1,653,335	-	124,589	1,777,924
Public safety	5,864,676	519,667	254,926	6,639,269
Public works	2,085,802	-	22,628	2,108,430
Health and welfare	20,539	-	-	20,539
Culture and recreation	1,242,185	-	1,263	1,243,448
Community development	707,075	-	-	707,075
Debt Service:				
Principal	51,583	-	745,722	797,305
Interest and fiscal charges	4,278	-	409,169	413,447
Capital outlay	-	-	98,369	98,369
Total Expenditures	11,629,473	519,667	1,656,666	13,805,806
Revenues Over (Under) Expenditures	(3,082,119)	1,842,428	436,583	(803,108)
Other Financing Sources (Uses)				
Capital lease issuances	383,923	-	-	383,923
Sale of capital assets	251,942	-	-	251,942
Transfers in	3,369,050	-	424,565	3,793,615
Transfers (out)	(137,620)	-	(664,858)	(802,478)
Total Other Financing Sources (Uses)	3,867,295	-	(240,293)	3,627,002
Net Change in Fund Balances				
	785,176	1,842,428	196,290	2,823,894
Beginning fund balances	6,893,462	(362,473)	4,392,465	10,923,454
Ending Fund Balances	\$ 7,678,638	\$ 1,479,955	\$ 4,588,755	\$ 13,747,348

City of Lockhart, Texas

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

For the Year Ended September 30, 2021

	Business-Type Activities		
	Electric	Water	Wastewater
<u>Operating Revenues</u>			
Charges for services	\$ 11,560,085	\$ 3,758,322	\$ 2,478,077
Other revenue	94,280	92,320	803
Total Operating Revenues	11,654,365	3,850,642	2,478,880
<u>Operating Expenses</u>			
Personnel services	1,238,723	377,517	299,678
Supplies	42,704	36,966	15,450
Maintenance and repairs	136,437	104,017	72,821
Contractual services	221,504	771,905	45,154
Power, water, and water treatment	9,269,403	934,112	890,193
Non-departmental	-	-	51,417
Miscellaneous	71,952	2,297	-
Depreciation and amortization	348,349	1,626,541	259,850
Total Operating Expenses	11,329,072	3,853,355	1,634,563
Operating Income (Loss)	325,293	(2,713)	844,317
<u>Nonoperating Revenues (Expenses)</u>			
Gain on sale of capital assets	-	-	-
Insurance recoveries	3,991	2,386	-
Investment earnings	4,965	9,017	5,351
Interest expense	(20,972)	(1,213,319)	(974)
Total Nonoperating Revenues (Expenses)	(12,016)	(1,201,916)	4,377
Income Before Capital Contributions and Transfers	313,277	(1,204,629)	848,694
<u>Capital Contributions and Transfers</u>			
Capital grants	11,369	295,427	107,861
Transfers in	-	333,787	-
Transfers (out)	(1,891,276)	(175,254)	(996,467)
Total Capital Contributions and Transfers	(1,879,907)	453,960	(888,606)
Change in Net Position	(1,566,630)	(750,669)	(39,912)
Beginning net position	7,067,066	8,329,239	7,725,448
Ending Net Position	\$ 5,500,436	\$ 7,578,570	\$ 7,685,536

City of Lockhart, Texas

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

For the Year Ended September 30, 2021

	Business-Type Activities		
	Sanitation	Airport	EMS
<u>Operating Revenues</u>			
Charges for services	\$ 2,040,494	\$ 85,953	\$ 1,136,903
Other revenue	2,856	-	-
Total Operating Revenues	2,043,350	85,953	1,136,903
<u>Operating Expenses</u>			
Personnel services	265,844	-	-
Supplies	4,594	11,000	1,279,959
Maintenance and repairs	1,383,223	10,543	100
Contractual services	8,378	1,316	26,034
Miscellaneous	7,001	-	-
Depreciation	20,897	53,687	102,292
Total Operating Expenses	1,689,937	76,546	1,408,385
Operating Income (Loss)	353,413	9,407	(271,482)
<u>Nonoperating Revenues (Expenses)</u>			
Gain on sale of capital assets	-	-	2,500
Investment earnings	1,187	433	994
Interest expense	(361)	-	-
Total Nonoperating Revenues (Expenses)	826	433	3,494
Income Before Capital Contributions and Transfers	354,239	9,840	(267,988)
<u>Capital Contributions and Transfers</u>			
Capital grants	18,000	-	-
Transfers (out)	(236,396)	-	(25,531)
Total Capital Contributions and Transfers	(218,396)	-	(25,531)
Change in Net Position	135,843	9,840	(293,519)
Beginning net position	928,617	1,601,923	1,469,017
Ending Net Position	\$ 1,064,460	\$ 1,611,763	\$ 1,175,498

City of Lockhart, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2021

Primary government long-term debt at year end was comprised of the following debt issues:

	Governmental Activities	Business - Type Activities	Total
General Obligation Bonds:			
\$6,530,000 General Obligation Refunding Bond, Series 2016, due in annual installments through August 2028, interest at 3.6%	\$ 4,224,718	\$ 1,420,278	\$ 5,644,996
Total General Obligation Bonds	\$ 4,224,718	\$ 1,420,278	\$ 5,644,996
Certificates of Obligation:			
\$16,685,000 Certificates of Obligation, Series 2015, due in annual installments through August 2035 interest at 3.39%	\$ 6,691,415	\$ 7,823,585	\$ 14,515,000
Total Certificates of Obligation	\$ 6,691,415	\$ 7,823,585	\$ 14,515,000
Notes Payable:			
\$3,600,000 2013 State Infrastructure Bank Loan due in annual installments through June 2033, interest at 2.50%	\$ -	\$ 2,368,823	\$ 2,368,823
Total Notes Payable	\$ -	\$ 2,368,823	\$ 2,368,823
GBRA Obligations:			
\$4,950,000 GBRA Revenue Bond, Series 2014, due in installments through 2030, interest at 3.45%	\$ -	\$ 3,110,000	\$ 3,110,000
\$7,095,000 2018 Board Participation Loan due in installments through 2053, interest at 4.24%	-	7,095,000	7,095,000
\$2,405,000 Contract Revenue Bond, Series 2018A, due in installments through 2048, interest at 3.96%	-	2,405,000	2,405,000
\$2,095,000 Contract Revenue Bond, Series 2018B, due in installments through 2048, interest at 3.23%	-	2,095,000	2,095,000
\$6,260,000 2019 Board Participation Loan due in installments through 2054, interest at 3.39%	-	6,260,000	6,260,000
\$1,720,000 Contract Revenue Bond, Series 2019, due in installments through 2049, interest at 2.47%	-	1,720,000	1,720,000
\$8,250,000 Contract Revenue Bond, Series 2020, due in installments through 2050, interest at 2.08%	-	8,250,000	8,250,000
Total GBRA Obligations	\$ -	\$ 30,935,000	\$ 30,935,000
Capital Leases Payable:			
\$121,741 Capital lease payable to Stryker Sales Corporation, due in annual installments of \$17,392 through 2024, interest at 3.5%	\$ -	\$ 52,175	\$ 52,175
\$610,998 Capital lease payable to Enterprise Fleet, due in monthly installments of \$13,106 through 2025, interest at 1.5%	332,340	196,074	528,414
Total Capital Leases Payable	\$ 332,340	\$ 248,249	\$ 580,589
Premiums	528,249	339,249	867,498
Total Debt	\$ 11,776,722	\$ 43,135,184	\$ 54,911,906

BUDGETED CAPITAL ITEMS FOR FISCAL YEAR 2022-23

COMMUNITY FACILITIES			FUNDING SOURCES
100-5211-911-00	CONSTRUCTION/PROJECT IMPROVEMENT (asbestos assessment @ old hospital building)	\$50,000.00	FY 22-23 BUDGET (GF)
POLICE DEPARTMENT			
100-5317-906-00	MOTOR VEHICLES (2 new vehicles)	\$85,000.00	FY 22-23 BUDGET (GF)
FIRE DEPARTMENT			
100-5318-903-00	MOTOR VEHICLES (ladder truck)	\$1,200,000.00	SERIES 2022 TAX NOTE
PARKS & RECREATION			
100-5422-912-00	MACHINERY & EQUIPMENT (Scag Mower)	\$15,500.00	FY 22-23 BUDGET
100-5422-999-00	OTHER CAPITAL OUTLAY (City Park paving)	\$87,000.00	ARPA
	(Splash pad at Maple St. Park)	\$250,000.00	ARPA
	(Modular restroom at Maple St. Park)	\$100,000.00	ARPA
	(Miscellaneous Park Improvements)	\$750,000.00	ARPA
STREETS & ROW			
100-5633-903-00	ARCHITECTURAL & ENGINEERING DESIGN (City Line Rd. & Clearfork St.)	\$750,000.00	SERIES 2022 TAX NOTE
100-5633-912-00	MACHINERY & EQUIPMENT (Backhoe & Trailer)	\$122,581.00	ARPA
100-5633-911-00	CONSTRUCTION/PROJECT IMPROV. (Olive St., N. Medina, S. Medina, Center St., Hickory St., and Bois D'Arc)	\$605,038.00	FY 22-23 BUDGET (GF)
100-5633-935-00	SIDEWALKS	\$350,000.00	SERIES 2022 TAX NOTE
GENERAL FUND TOTAL			\$4,365,119.00
ELECTRIC DISTRIBUTION			
500-5745-911-00	CONSTRUCTION/PROJECT IMPROV. LCRA SYSTEM STUDY - Project #16; LK30 (8 city blocks west of Hwy 183, south of courthouse)	\$500,000.00	Electric Upgrade Fund
500-5745-906-00	MOTOR VEHICLES (Hi-Ranger Bucket truck)	\$350,000.00	SERIES 2022 TAX NOTE
ELECTRIC FUND TOTAL			\$850,000.00
WATER DISTRIBUTION			
520-5750-910-00	BUILDINGS & STRUCTURES (Fencing & Security)	\$100,000.00	FY 22-23 BUDGET
WATER FUND TOTAL			\$100,000.00
WASTEWATER			
540-5760-911-00	CONSTRUCTION/PROJECT IMPROV. (12,000' line and lift station - 1322)	\$1,300,000.00	SERIES 2022 TAX NOTE
AIRPORT FUND TOTAL			\$1,300,000.00
EMS DEPT			
570-5319-906-00	MOTOR VEHICLE (COMMAND VEHICLE - EMS DIRECTOR)	\$60,000.00	FY 22-23 BUDGET
EMS FUND TOTAL			\$60,000.00
AIRPORT DEPT			
580-5780-911-00	CONSTRUCTION/PROJECT IMPROV. (GRANT MATCH FOR IMPROVEMENTS)	\$50,000.00	FY 22-23 BUDGET
AIRPORT FUND TOTAL			\$50,000.00

PERSONNEL EXPENSE BY FUND

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

General Fund	Non-Civil Service	\$5,504,537
	Civil Service	\$3,860,429
Electric Fund		\$1,540,370
Water Fund		\$404,527
Wastewater Fund		\$301,088
Solid Waste Fund		\$230,107
Airport Fund		\$10,624
Lockhart Economic Development		<u>\$250,100</u>
		\$12,101,782

*** New positions for FY 2022-23 include 1 - Assistant City Manager and 1 - Administrative Assistant to City Manager
2 - Full-time Animal Control Attendants and 1 - Police Sargeant (SRO)**

**** 4% Wage Inflation Adjustment added to all City Personnel**

*****Adjustment in tenure progression for the rank of civil servant employees.**

**City of Lockhart
Operating Transfers for FY 2022-23 Budget**

Transfer into:



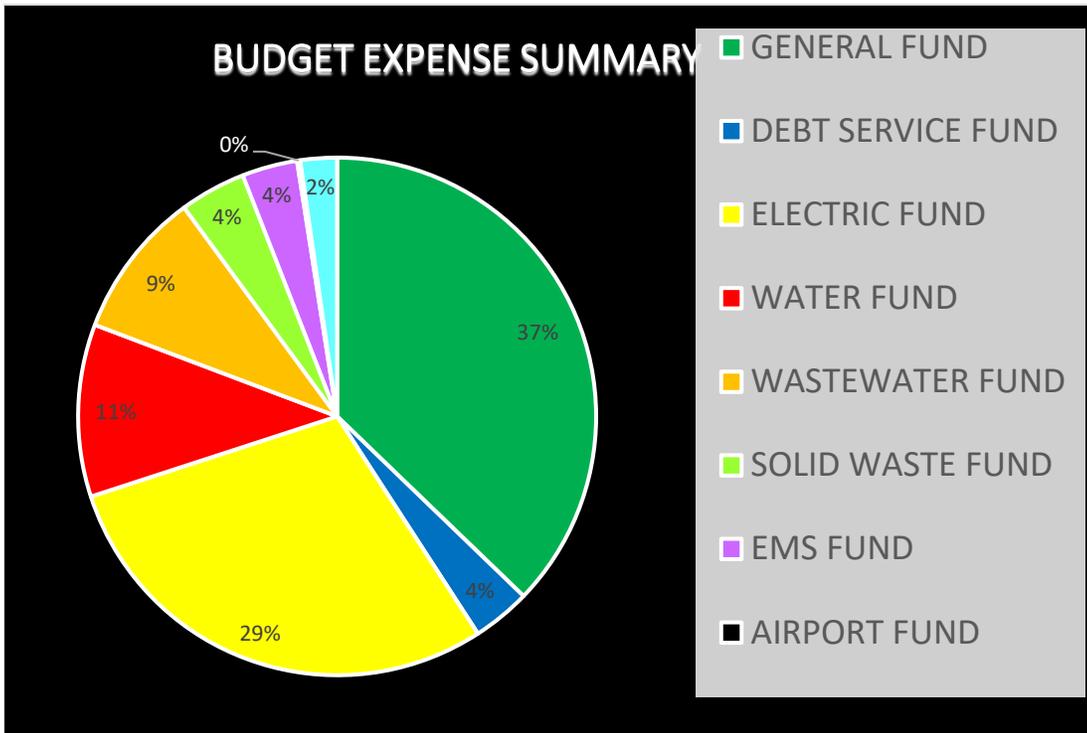
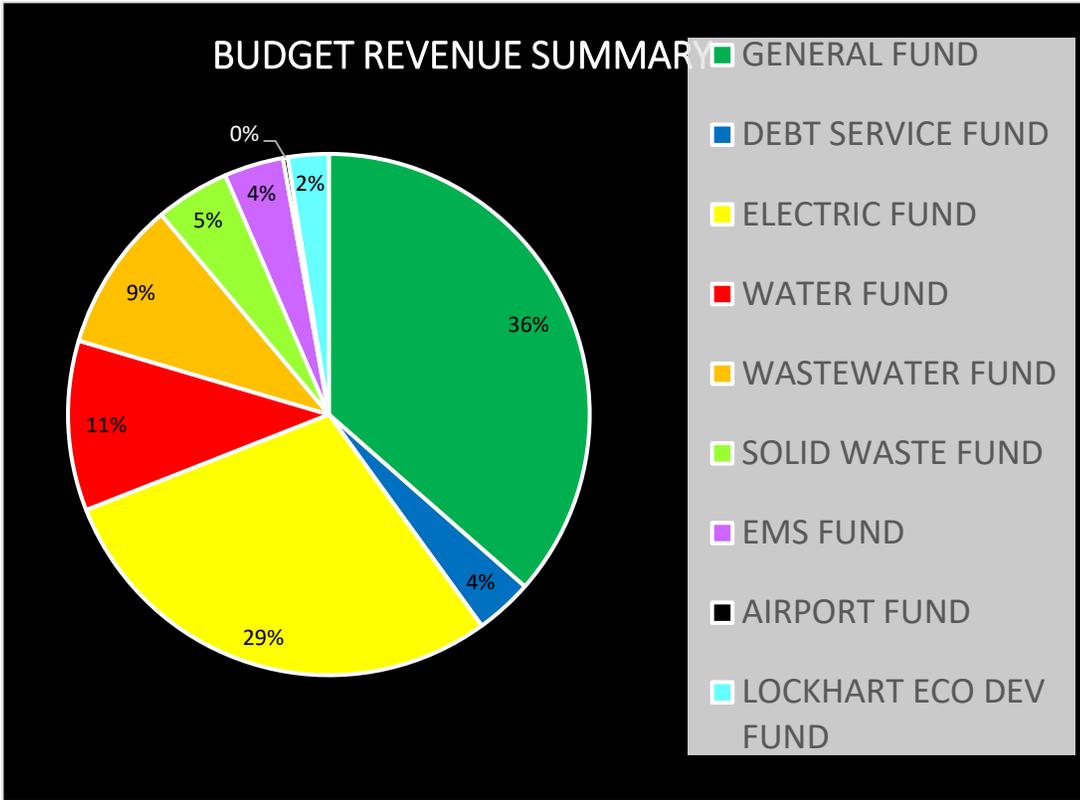
Transfer out of:	General	Electric	Water	WW	Total
I & S Tax					912,932
General					65,000
Electric	2,300,555				2,300,555
Overhead	16,569				16,569
Water	290,590				290,590
Overhead	6,079				6,079
Wastewater	752,586		430,787		1,343,373
Overhead	2,352				2,352
Solid Waste	320,000				320,000
Overhead	1,260				1,260
Transportation	400,000				400,000
					-
LEDC	63,979				63,979
					-
Drainage	150,000				250,000
					-
Electric Dist Upgrade		500,000			500,000
Series 2022 Tax Note	2,300,000	350,000		1,300,000	3,950,000
ARPA	900,000				900,000
Total	7,503,970	850,000	430,787	1,300,000	11,322,689

BUDGET SUMMARY

CITY OF LOCKHART
BUDGET
FISCAL YEAR 2022-23

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	FY 2022-23	
					PROPOSED BUDGET	ADOPTED BUDGET
REVENUE SUMMARY						
GENERAL FUND	10,564,504	10,104,475	12,550,366	12,628,410	17,071,700	#REF!
DEBT SERVICE FUND	1,110,350	694,187	1,186,422	1,252,230	1,667,464	#REF!
ELECTRIC FUND	11,905,013	11,411,162	12,069,155	12,679,564	13,573,255	#REF!
WATER FUND	3,605,509	3,711,636	5,744,622	4,293,677	4,934,269	#REF!
WASTEWATER FUND	2,330,657	2,432,390	3,034,591	2,707,461	4,363,300	#REF!
SOLID WASTE FUND	1,909,163	2,038,352	2,063,450	1,930,465	2,154,685	#REF!
EMS FUND	1,314,079	1,278,135	1,338,482	1,311,439	1,721,200	#REF!
AIRPORT FUND	92,529	86,279	122,039	127,465	142,039	#REF!
LOCKHART ECO DEV FUND	1,021,657	1,408,929	1,093,140	1,585,739	1,179,140	0
TOTAL - REVENUES	33,853,461	33,165,546	39,202,267	38,516,450	46,807,052	0

EXPENSE SUMMARY						
GENERAL FUND	9,901,120	9,529,580	13,158,408	11,972,008	17,041,132	#REF!
DEBT SERVICE FUND	1,148,008	836,117	1,186,422	1,290,472	1,667,464	#REF!
ELECTRIC FUND	11,333,717	12,105,294	12,063,397	12,172,772	13,339,635	#REF!
WATER FUND	3,234,488	4,060,478	5,582,950	4,423,218	4,931,945	#REF!
WASTEWATER FUND	2,187,162	1,299,299	2,985,120	2,707,428	4,207,293	#REF!
SOLID WASTE FUND	1,845,323	1,927,824	1,827,138	1,811,502	1,888,917	#REF!
EMS FUND	1,656,385	1,349,015	1,283,279	1,663,334	1,582,854	#REF!
AIRPORT FUND	78,258	22,364	67,839	64,558	89,807	#REF!
LOCKHART ECO DEV FUND	1,270,668	2,196,875	1,092,933	904,482	1,043,869	0
TOTAL - EXPENSES	32,655,129	33,326,846	39,247,486	37,009,774	45,792,916	#REF!

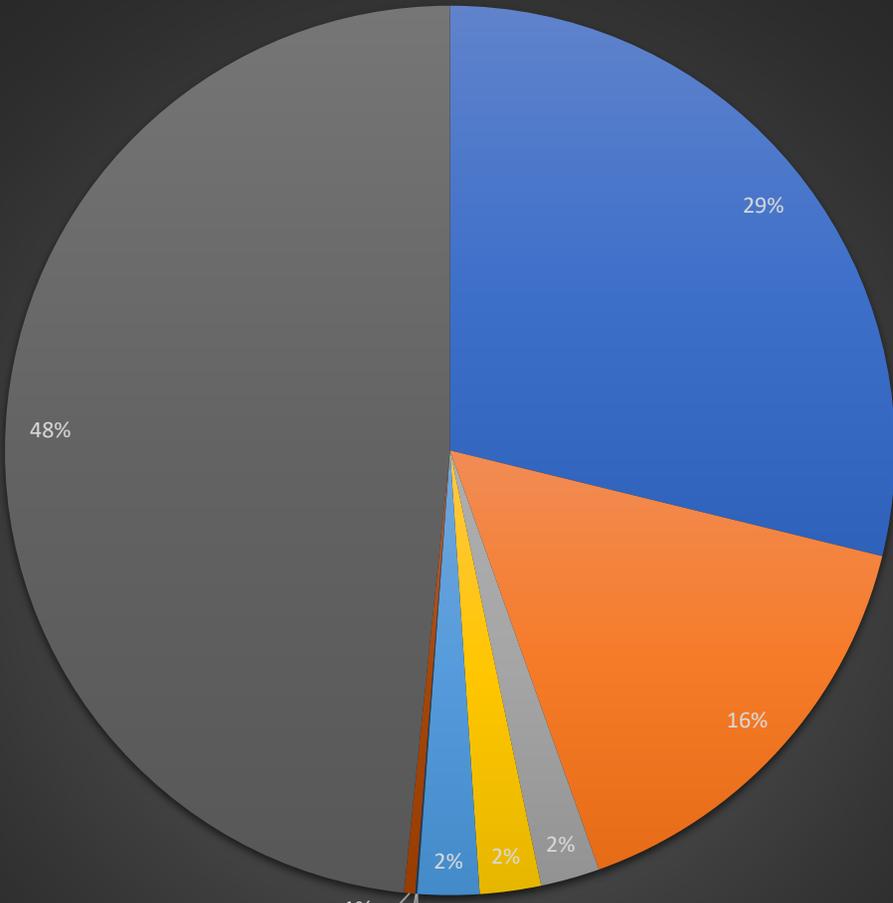


GENERAL FUND SUMMARY

**100 - GENERAL FUND
GENERAL FUND
SUMMARY**

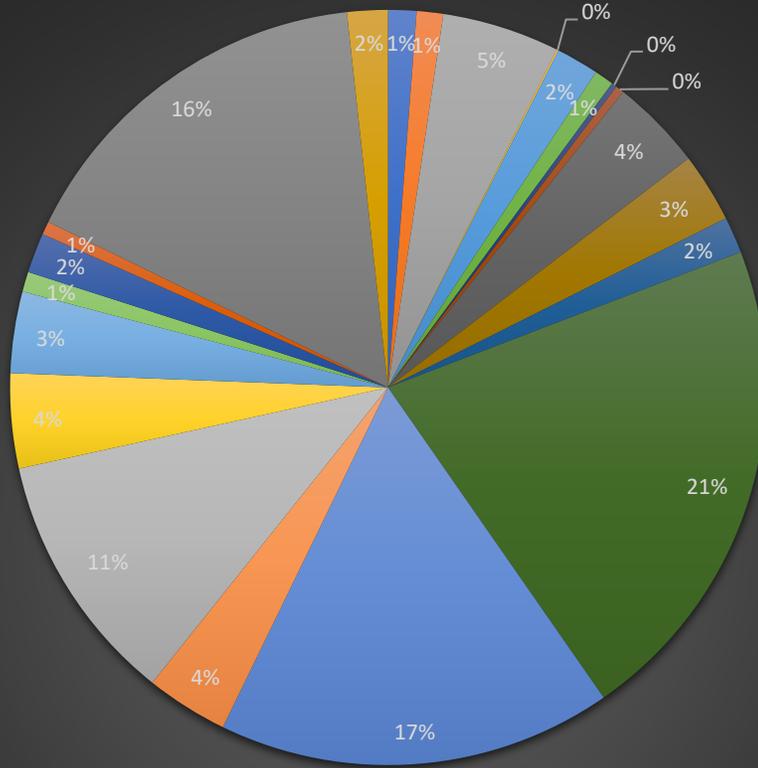
	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
REVENUES	10,104,475	12,550,366	12,628,410	17,071,700
EXPENSES				
MAYOR/COUNCIL	240,919	353,673	146,562	206,541
TAX	121,939	158,769	157,540	192,700
CITY MANAGER	386,637	523,405	523,036	857,553
ECONOMIC DEVELOPMENT	18,981	34,545	14,805	11,500
FINANCE	284,636	301,674	288,479	312,747
INFORMATION SVCS	108,791	137,000	138,400	140,600
CIVIL SERVICE	39,939	38,318	30,027	39,180
COMMUNITY FACILITIES	11,396	17,960	116,070	60,960
COMMUNICATIONS	568,374	666,124	621,898	670,856
ANIMAL CONTROL	324,449	413,060	385,189	507,658
MUNICIPAL COURT	230,768	275,562	242,782	265,270
POLICE	2,762,050	3,284,076	2,906,137	3,607,959
FIRE	1,092,609	2,246,623	2,114,276	2,873,800
LIBRARY	542,554	573,882	506,506	599,396
PARKS & RECREATION	393,341	604,740	463,287	1,846,132
PLANNING & DEVELOPMENT	362,430	501,927	497,646	691,168
BUILDING INSPECTION	255,620	482,310	361,390	593,812
PUBLIC WORKS	162,789	140,439	127,071	145,730
GARAGE MAINTENANCE	190,374	281,160	255,237	291,758
CEMETERY	86,906	77,500	52,880	96,034
STREETS & ROW	1,153,925	1,305,261	1,284,550	2,733,478
NON-DEPARTMENTAL	190,153	740,400	738,240	296,300
TOTAL - EXPENSES	9,529,580	13,158,408	11,972,008	17,041,132
TOTAL - GENERAL FUND	574,895	-608,042	656,402	30,568

GENERAL FUND REVENUES CHART



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

GENERAL FUND EXPENSE CHART



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

GENERAL FUND REVENUES

**100-GENERAL FUND
REVENUES**

REVENUES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET	
PROPERTY TAXES					
100-4100-00	CURRENT PROPERTY TAXES	4,431,693	4,826,565	4,690,860	4,829,300
100-4102-00	DELINQUENT PROPERTY TAXES	97,638	61,000	60,605	61,000
100-4104-00	PENALTY & INT ON PROP TAXES	51,054	30,000	35,365	30,000
TOTAL PROPERTY TAXES	4,580,385	4,917,565	4,786,830	4,920,300	
OTHER TAXES					
100-4150-00	SALES TAXES	1,604,250	2,068,800	2,332,515	2,310,850
100-4152-00	FRANCHISE TAXES	335,952	305,000	343,500	345,000
100-4160-00	MIXED BEVERAGE TAXES	34,957	16,500	41,000	24,600
100-4165-00	PILOT-HOUSING AUTHORITY	8,872	8,000	8,000	8,000
TOTAL OTHER TAXES	1,984,031	2,398,300	2,725,015	2,688,450	
LICENSES & PERMITS					
100-4202-00	CONTRACTOR'S LICENSES	9,925	10,500	9,800	15,000
100-4203-00	ENGINEERING PLAN REVIEW FEE	52,961	40,000	58,050	80,000
100-4220-00	BUILDING PERMITS	183,783	200,000	220,500	200,000
100-4222-00	ELECTRICAL PERMITS	8,485	7,500	11,910	8,500
100-4224-00	PLUMBING PERMITS	7,555	5,500	9,850	7,500
100-4226-00	HVAC PERMITS	7,055	500	4,200	6,500
100-4229-00	ZONING PERMIT FEES	24,468	18,000	38,000	30,000
100-4230-00	FOOD & BEVERAGE PERMITS	5,700	7,500	19,975	15,000
100-4233-00	FIRE REVIEW FEES	0	2,500	0	2,500
100-4234-00	MISCELLANEOUS PERMITS	763	1,500	3,800	1,500
TOTAL LICENSES & PERMITS	300,695	293,500	376,085	366,500	
INTERGOVERNMENTAL					
100-4300-00	COUNTY-ANIMAL CONTROL	160,472	218,090	193,400	218,090
100-4310-00	LISD-SCHOOL RESOURCE OFFICER	111,380	139,500	148,789	145,500
100-4319-00	DONATIONS - SUMMER FAN PROG.	1,100	500	1,660	1,000
100-4350-00	CAPCOG GRANTS	1,000	1,000	1,000	0
100-4385-00	TX DIV OF EMERG MGT	0	450,979	450,000	2,000
100-4390-00	OTH INTERGOVERNMENTAL REV	17,869	2,000	1,500	10,000
100-4391-00	OTHER GRANTS	1,540	25,000	20,050	500
100-4392-00	LCRA STEPS GRANT	1,000	2,000	7,649	2,000
TOTAL INTERGOVERNMENTAL	294,361	839,069	824,048	379,090	
FINES & FEES					
100-4420-00	MUNICIPAL COURT FINES	227,341	235,000	220,300	240,000
100-4422-00	MUNI COURT WARRANT FEES	25,599	22,000	19,300	26,000
100-4424-00	MUNI COURT TIME PAYMENT FEES	615	3,500	300	500
100-4430-00	LAW ENFORCE SECURITY SVC FEES	32,000	15,000	12,845	25,000
100-4440-00	PARK & REC FACILITY FEES	5,970	7,000	13,600	15,000
100-4442-00	POOL ADMISSIONS	9,630	8,000	13,000	10,000

100-4450-00	LIBRARY SERVICES & FEES	6,423	12,500	11,500	12,500
100-4455-00	POLE RENTAL FEES	11,092	11,100	11,200	11,100
100-4470-00	ANIMAL ADOPTION FEES	1,573	3,500	6,800	3,500
100-4472-00	ANIMAL LICENSE FEES	7,370	6,000	10,000	8,000
100-4480-00	CEMETERY LOT SALES	27,800	15,000	32,000	15,000
100-4481-00	NSF CHECK FEES	3,350	3,500	5,300	3,500
100-4482-00	CREDIT CARD FEES FR CUST	5,050	5,000	5,000	5,000
100-4483-00	INTERMENT FEES	5,078	4,000	4,950	4,000
100-4499-00	OTHER FEES	1,814	4,500	1,800	2,000
TOTAL FINES & FEES		370,705	355,600	367,895	381,100
LEASES & RENTS					
100-4601-00	LEASE INCOME	2,200	2,200	2,200	2,200
TOTAL LEASES & RENTS		2,200	2,200	2,200	2,200
INTEREST					
100-4710-00	INTEREST EARNINGS	11,947	11,000	40,500	11,000
TOTAL INTEREST		11,947	11,000	40,500	11,000
MISCELLANEOUS					
100-4806-00	SALE OF FIXED ASSETS	0	25,000	6,000	25,000
100-4807-00	SALE OF LAND	249,832	0	0	0
100-4808-00	INSURANCE REIMBURSEMENT	0	4,500	8,860	4,500
100-4809-00	EXPENDITURE REIMBURSEMENT	25,564	1,500	42,400	1,500
100-4812-00	DONATIONS-LIBRARY	175	100	400	200
100-4813-00	DONATIONS-POLICE	700	100	650	200
100-4816-00	DONATIONS-FIRE	250	100	100	200
100-4819-00	DONATIONS-OTHER	0	1,500	0	500
100-4840-00	LOT CLEARING REVENUE	38,108	35,000	18,000	35,000
100-4890-00	OTHER MISC REVENUE	332	7,500	4,850	2,000
TOTAL MISCELLANEOUS		314,961	75,300	81,260	69,100
OP TRANSFERS & OTHER REVENUES					
100-4902-00	TRNSF FR CARES/ARPA FUND	0	0	0	1,650,000
100-4904-00	TRNSF FR SERIES 2022 TAX NOTE	0	0	0	2,300,000
100-4905-00	TRNSF FR ELECTRIC FUND	1,877,359	2,009,111	2,048,030	2,300,555
100-4910-00	TRNSF FR WATER FUND	170,100	300,896	92,781	290,590
100-4913-00	TRNSF FR RADIO MAINT FUND	63,003	0	0	0
100-4915-00	TRNSF FR WASTEWATER FUND	476,673	379,757	473,672	752,586
100-4917-00	TRNSF FR MISC SPECIAL REVENUE	0	15,000	15,000	0
100-4920-00	TRNSF FR SOLID WASTE FUND	235,365	318,374	225,000	320,000
100-4930-00	TRNSF FR TRANSPORTATION FUND	400,000	400,000	400,000	400,000
100-4935-00	TRNSF FR LEDC FUND	52,898	55,000	55,000	63,969
100-4945-00	TRNSF FR DRAINAGE FUND	116,250	155,000	90,400	150,000
100-4965-00	TRNSF IN-OVERHEAD COSTS	22,163	24,694	24,694	26,260
TOTAL OP TRANSFERS & OTHER REVENUES		3,413,811	3,657,832	3,424,577	8,253,960
TOTAL REVENUES		11,273,096	12,550,366	12,628,410	17,071,700

MAYOR & COUNCIL

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

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES				
100-5101-102-00 SALARIES - ADMINISTRATIVE	21,000	21,000	2,100	21,000
100-5101-120-00 FICA/MEDICARE	2,188	2,188	2,200	2,188
100-5101-132-00 WORKER'S COMP	43	61	55	52
100-5101-150-00 CAR ALLOWANCE	4,000	4,000	4,000	4,000
100-5101-152-00 BUSINESS EXPENSE ALLOWANCE	3,600	3,600	3,600	3,600
TOTAL PERSONNEL SERVICES	30,831	30,849	11,955	30,840
CONTRACTS & SERVICES				
100-5101-204-00 LEGAL- REDISTRICTING	0	30,000	30,700	0
100-5101-207-00 PRINTING, MKTG & PUBLIC REL	20,067	39,850	23,000	16,050
100-5101-214-00 RENTS & LEASES	48,744	0	0	500
100-5101-226-00 RADIO & COMMUNICATIONS	1,283	1,300	1,300	1,300
100-5101-240-00 POSTAGE & SHIPPING	109	250	0	250
100-5101-299-00 OTHER CONTRACTS & SERVICES	1,661	13,640	1,000	13,755
100-5101-299-11 COMPREHENSIVE PLAN	0	20,000	0	0
100-5101-299-12 COMPENSATION STUDY	0	0	0	0
TOTAL CONTRACTS & SERVICES	71,864	105,040	56,000	31,855
MATERIALS & SUPPLIES				
100-5101-302-00 OFFICE	1,082	1,400	110	100
100-5101-320-00 FOOD & BEVERAGE	1,112	1,500	1,500	2,000
100-5101-328-00 JANITORIAL	102	0	30	0
100-5101-334-00 OFFICE FURNITURE	796	0	0	0
100-5101-399-00 OTHER SUPPLIES	36	0	0	0
TOTAL MATERIALS & SUPPLIES	3,129	2,900	1,640	2,100
MAINTENANCE & REPAIRS				
100-5101-410-00 BUILDINGS & STRUCTURES	1,015	3,000	780	7,000
100-5101-410-01 BUILDINGS & STRUCTURES	578	5,000	0	30,000
TOTAL MAINTENANCE & REPAIRS	1,593	8,000	780	37,000
STAFF DEV & TRAINING				
100-5101-502-00 DUES & SUBSCRIPTIONS	5,739	5,200	3,300	5,600
100-5101-502-22 DUES & SUBSCRIPTIONS - DIST 2	0	0	0	0
100-5101-502-25 DUES & SUBSCRIPTIONS - LARGE 1	0	0	0	0

100-5101-502-25	MTGS/SEMS.CONFS	0	16,700	15,000	20,470
100-5101-508-20	MTGS/SEMS/CONFES - MAYOR	-100	0	0	0
100-5101-508-21	MTGS/SEMS/CONFES - DIST 1	220	0	0	0
100-5101-508-22	MTGS/SEMS/CONFES - DIST 2	-230	0	0	0
100-5101-508-23	MTGS/SEMS/CONFES - DIST 3	-175	0	0	0
100-5101-508-24	MTGS/SEMS/CONFES - DIST 4	-320	0	0	0
100-5101-508-25	MTGS/SEMS/CONFES - LARGE 1	360	0	0	0
100-5101-508-26	MTGS/SEMS/CONFES - LARGE 2	-320	0	0	0

TOTAL STAFF DEV & TRAINING		5,174	21,900	18,300	26,070
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MISCELLANEOUS

100-5101-703-00	ELECTION EXPENSES	36,789	20,000	20,000	40,000
100-5101-711-00	CONTR-CARTS	6,916	7,261	7,261	6,000
100-5101-712-00	CONTR-HAYS CLDWELL WOMEN	4,859	5,102	5,102	5,255
100-5101-713-00	CONTR-HCC ALCOHOL & DRUG	2,803	2,943	2,943	2,000
100-5101-714-00	CONTR-CCA MEALS ON WHEELS	7,601	7,982	7,982	8,221
100-5101-716-00	CONTR-SR CITIZENS CENTER	4,126	4,332	4,332	4,462
100-5101-717-00	CONTR-CASA OF CENTRAL TEX	4,173	4,382	4,382	4,517
100-5101-718-00	CONTR-CLD CNT CHRISTIAN MINISTRY	4,173	4,382	4,382	6,587
100-5101-724-00	CONTR-LOCKHART GRAND PRIX	26,500	26,000	0	0
100-5101-725-00	CONTR-CAPCOG-AIR QUALITY PROG	766	1,600	1,503	1,635
100-5101-795-00	DOWNTOWN PROMOTIONS	0	1,000	0	0
100-5101-795-01	DOWNTOWN PROMO-WAYFINDING	33	100,000	0	0

TOTAL MISCELLANEOUS		98,738	184,984	57,887	78,676
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TOTAL MAYOR/COUNCIL		211,329	353,673	146,562	206,541
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TAX

**100-GENERAL FUND
GENERAL ADMINISTRATION
TAX**

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
CONTRACTS & SERVICES				
100-5103-202-00 ADMINISTRATION & OPERATION	136,991	158,769	157,540	192,700
TOTAL CONTRACTS & SERVICES	136,991	158,769	157,540	192,700
TOTAL TAX	136,991	158,769	157,540	192,700

CITY MANAGER

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5105-102-00	SALARIES - ADMINISTRATIVE	178,031	177,254	187,425	302,637
100-5105-105-00	SALARIES - PROFESSIONAL	71,126	82,936	80,624	82,982
100-5105-106-00	WAGES - CLERICAL	8,088	33,935	32,934	64,136
100-5105-110-00	WAGES - PART TIME	0	16,968	0	16,474
100-5105-112-00	OVERTIME	41	0	100	0
100-5105-116-00	LONGEVITY	5,228	5,521	5,405	6,044
100-5105-120-00	FICA/MEDICARE	18,849	24,631	21,930	36,802
100-5105-122-00	RETIREMENT	37,218	39,923	40,747	60,519
100-5105-130-00	EMPLOYEE HEALTH INSURANCE	27,454	30,490	30,942	49,624
100-5105-132-00	WORKER'S COMP	509	708	640	900
100-5105-150-00	CAR ALLOWANCE	8,620	8,000	8,050	8,800
100-5105-155-00	PAYROLL CONTINGENCY	0	0	0	14,865
TOTAL PERSONNEL SERVICES		355,165	420,366	408,797	643,783

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

CONTRACTS & SERVICES

100-5105-204-00	LEGAL	38	250	275	400
100-5105-206-00	INSURANCE	400	400	400	400
100-5105-207-00	PRINTING, MKTG & PUBLIC REL	11,541	21,500	21,375	21,550
100-5105-208-00	GROUPS & LANDSCAPING	0	0	0	1,000
100-5105-214-00	RENTS & LEASES	4,022	3,400	14,600	75,000
100-5105-218-00	COMPUTER EQUIP & SOFTWARE	11,781	12,430	11,590	9,800
100-5105-222-00	SAFETY & REGULATORY	142	200	150	100
100-5105-226-00	RADIO & COMMUNICATIONS	18,318	18,200	20,548	30,300
100-5105-228-00	JANITORIAL	1,382	16,219	2,200	2,800
100-5105-240-00	POSTAGE & SHIPPING	771	1,500	5,220	600
100-5105-299-00	OTHER CONTRACTS & SERVICES	6,337	3,300	6,190	31,670

TOTAL CONTRACTS & SERVICES		54,731	77,399	82,548	173,620
MATERIALS & SUPPLIES					
100-5105-302-00	OFFICE	3,103	6,000	5,000	6,150
100-5105-304-00	COMPUTER EQUIP & SUPPLIES	21	0	200	1,550
100-5105-310-00	BUILDINGS & STRUCTURES	0	0	0	1,000
100-5105-320-00	FOOD & BEVERAGE	283	500	450	500
100-5105-324-00	CHEMICAL & MEDICAL	0	0	40	100
100-5105-328-00	JANITORIAL	1,393	1,500	2,000	1,800
100-5105-334-00	OFFICE FURNITURE	0	0	2,600	0
100-5105-399-00	OTHER SUPPLIES	1,664	2,000	2,300	1,000
TOTAL MATERIALS & SUPPLIES		6,464	10,000	12,590	12,100
MAINTENANCE & REPAIRS					
100-5105-408-00	GROUNDS & LANDSCAPING	0	0	0	150
100-5105-410-00	BUILDINGS & STRUCTURES	11,836	2,000	601	2,000
100-5105-499-00	OTHER MAINTENANCE & REPAIRS	0	0	0	0
TOTAL MAINTENANCE & REPAIRS		11,836	2,000	601	2,150
STAFF DEV & TRAINING					
100-5105-502-00	DUES & SUBSCRIPTIONS	6,170	6,440	10,600	14,400
100-5105-508-00	MTGS-SEMINARS-CONFERENCES	2,349	2,700	2,700	5,500
TOTAL STAFF DEV & TRAINING		8,519	9,140	13,300	19,900
MISCELLANEOUS					
100-5105-710-00	EMPLOYEE AWARDS	4,486	4,500	5,200	6,000
TOTAL MISCELLANEOUS		4,486	4,500	5,200	6,000
CAPITAL OUTLAY					
100-5105-904-00	COMPUTER EQUIP & SOFTWARE	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
TOTAL CITY MANAGER		441,200	523,405	523,036	857,553

ECONOMIC DEVELOPMENT

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
MISCELLANEOUS					
100-5107-704-01	380 - PURE CASTINGS	5,647	10,610	5,520	0
100-5107-704-02	380 - FASHION GLASS	15,010	1,475	1,475	1,500
100-5107-704-03	380 - CHUNILAL INC - SCHLOTSKY'S	0	500	0	0
100-5107-704-04	380 - HILL COUNTRY FOODWORKS	0	4,590	0	0
100-5107-707-05	308 - VISIONARY FIBER TECH	13,046	17,370	7,810	10,000
TOTAL MISCELLANEOUS		33,702	34,545	14,805	11,500
TOTAL ECONOMIC DEVELOPMENT		33,702	34,545	14,805	11,500

FINANCE DEPT.

**100-GENERAL FUND
GENERAL ADMINISTRATION
FINANCE**

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5108-102-00	SALARIES - ADMINISTRATIVE	53,764	53,545	51,626	53,544
100-5108-104-00	SALARIES - SUPERVISORY	43,085	42,923	41,558	43,103
100-5108-105-00	SALARIES - PROFESSIONAL	26,925	26,816	25,620	26,817
100-5108-106-00	WAGES - CLERICAL	50,099	50,141	48,240	50,141
100-5108-112-00	OVERTIME	629	0	300	0
100-5108-116-00	LONGEVITY	6,361	6,690	6,690	7,018
100-5108-120-00	FICA/MEDICARE	13,480	14,128	12,800	13,818
100-5108-122-00	RETIREMENT	24,890	23,528	22,400	22,722
100-5108-130-00	EMPLOYEE HEALTH INSURANCE	25,704	22,807	20,850	23,691
100-5108-132-00	WORKER'S COMP	311	406	380	338
100-5108-150-00	CAR ALLOWANCE	0	0	0	0
100-5108-155-00	PAYROLL CONTINGENCY	0	0	0	8,395
TOTAL PERSONNEL SERVICES		245,248	240,984	230,464	249,587

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	35	40	235	40
100-5108-207-00	PRINTING, MKTG & PUBLIC REL	0	50	0	50
100-5108-212-00	FINANCIAL & ACCOUNTING	15,630	16,350	15,200	16,500
100-5108-214-00	RENTS & LEASES	874	1,200	300	1,100
100-5108-218-00	COMPUTER EQUIP & SOFTWARE	22,272	26,000	26,650	28,000
100-5108-226-00	RADIO & COMMUNICATIONS	3,721	2,800	3,200	3,000
100-5108-240-00	POSTAGE & SHIPPING	1,723	1,850	1,550	1,850
100-5108-299-00	OTHER CONTRACTS & SERVICE	701	0	60	100
TOTAL CONTRACTS & SERVICES		44,955	48,290	47,195	50,640

MATERIALS & SUPPLIES					
100-5108-302-00	OFFICE	4,197	5,000	4,960	5,000
100-5108-304-00	COMPUTER EQUIP & SOFTWARE	584	1,000	800	1,000

100-5108-330-00	UNIFORMS	222	300	300	300
TOTAL MATERIALS & SUPPLIES		5,004	6,300	6,060	6,300
STAFF DEV & TRAINING					
100-5108-502-00	DUES & SUBSCRIPTIONS	485	700	740	700
100-5108-504-00	EDUCATION/TRAINING MATERIAL	120	0	0	120
100-5108-506-00	CERTIFICATION & LICENSING	0	400	120	400
100-5108-508-00	MTGS-SEMINARS-CONFERENCES	1,405	3,000	2,600	3,000
100-5108-510-00	TRANSPORTATION & LODGING	267	2,000	1,300	2,000
TOTAL STAFF DEV & TRAINING		2,277	6,100	4,760	6,220
TOTAL FINANCE		297,484	301,674	288,479	312,747

INFORMATION SERVICES

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

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
CONTRACTS & SERVICES				
100-5109-218-00 COMPUTER EQUIP & SOFTWARE	0	500	455	0
100-5109-226-00 RADIO & COMMUNICATIONS	10,212	10,500	9,500	10,500
100-5109-299-00 OTHER CONTRACTS & SERVICES	94,186	98,000	104,945	110,100
TOTAL CONTRACTS & SERVICES	104,398	109,000	114,900	120,600
MATERIALS & SUPPLIES				
100-5109-302-00 OFFICE	0	0	0	0
100-5109-304-00 COMPUTER EQUIP & SOFTWARE	5,442	22,000	23,500	10,000
TOTAL MATERIALS & SUPPLIES	5,442	22,000	23,500	10,000
CAPITAL OUTLAY				
100-5109-904-00 COMPUTER EQUIP & SOFTWARE	34,436	6,000	0	10,000
TOTAL CAPITAL OUTLAY	34,436	6,000	0	10,000
TOTAL INFORMATION SERVICES	144,276	137,000	138,400	140,600

CIVIL SERVICE

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

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES				
100-5110-105-00 SALARIES - PROFESSIONAL	15,896	15,839	15,350	15,873
100-5110-116-00 LONGEVITY	634	673	673	712
100-5110-120-00 FICA/MEDICARE	1,266	1,263	2,225	1,269
100-5110-122-00 RETIREMENT	2,274	2,124	2,050	2,086
100-5110-130-00 EMPLOYEE HEALTH INSURANCE	2,265	2,023	1,845	2,081
100-5110-132-00 WORKER'S COMP	31	36	34	31
100-5110-155-00 PAYROLL CONTINGENCY	0	0	0	768
TOTAL PERSONNEL SERVICES	22,367	21,958	22,177	22,820
CONTRACTS & SERVICES				
100-5110-214-00 RENTS & LEASES	238	350	120	350
100-5110-240-00 POSTAGE & SHIPPING	56	400	75	400
TOTAL CONTRACTS & SERVICES	294	750	195	750
MATERIALS & SUPPLIES				
100-5110-302-00 OFFICE	257	450	260	450
100-5110-399-00 OTHER SUPPLIES	5,586	7,100	2,600	7,100
TOTAL MATERIALS & SUPPLIES	5,843	7,550	2,860	7,550
STAFF DEV & TRAINING				
100-5110-502-00 DUES & SUBSCRIPTIONS	75	295	295	295
100-5110-508-00 MTGS-SEMINARS-CONFERENCES	1,071	7,765	4,500	7,765
TOTAL STAFF DEV & TRAINING	1,146	8,060	4,795	8,060
TOTAL CIVIL SERVICE	29,650	38,318	30,027	39,180

COMMUNITY FACILITIES

**100-GENERAL FUND
HEALTH
COMMUNITY FACILITY**

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
CONTRACTS & SERVICES				
100-5211-210-00 BUILDINGS & STRUCTURES	740	1,900	1,200	1,900
100-5211-226-00 RADIO & COMMUNICATIONS	16,760	9,000	10,600	2,000
100-5211-299-00 OTHER CONTRACTS & SERVICES	606	960	800	960
TOTAL CONTRACTS & SERVICES	18,106	11,860	12,600	4,860
MATERIALS & SUPPLIES				
100-5211-310-00 BUILDINGS & STRUCTURES	1,468	2,000	1,200	2,000
100-5211-399-00 OTHER SUPPLIES	0	800	50	800
TOTAL MATERIALS & SUPPLIES	1,468	2,800	1,250	2,800
MAINTENANCE & REPAIRS				
100-5211-410-00 BUILDINGS & STRUCTURES	623	2,500	10,200	2,500
100-5211-499-00 OTHER MAINTENANCE & REPAIRS	342	800	20	800
TOTAL MAINTENANCE & REPAIRS	965	3,300	10,220	3,300
CAPITAL OUTLAY				
100-5211-910-00 BUILDINGS & STRUCTURES	0	0	92,000	0
100-5211-911-00 CONSTR/PROJECT IMPROVEMENT	0	0		50,000
	0	0	92,000	50,000
TOTAL COMMUNITY FACILITY	20,539	17,960	116,070	60,960

COMMUNICATIONS

**100-GENERAL FUND
PUBLIC SAFETY
COMMUNICATIONS**

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5314-104-00	SALARIES - SUPERVISORY	65,364	90,496	90,060	90,438
100-5314-108-00	WAGES - LABOR	267,018	302,100	282,621	300,751
100-5314-112-00	OVERTIME	55,206	41,200	40,255	40,000
100-5314-114-00	CERTIFICATION PAY	10,344	13,800	12,300	13,800
100-5314-116-00	LONGEVITY	5,398	6,284	6,453	7,431
100-5314-118-00	INCENTIVE PAY	647	0	305	0
100-5314-120-00	FICA/MEDICARE	30,178	34,722	32,460	34,610
100-5314-122-00	RETIREMENT	55,043	58,153	54,366	56,914
100-5314-130-00	EMPLOYEE HEALTH INSURANCE	74,220	79,505	69,405	82,117
100-5314-132-00	WORKER'S COMP	781	998	920	846
100-5314-155-00	PAYROLL CONTINGENCY	0	0	0	20,849
TOTAL PERSONNEL SERVICES		564,198	627,258	589,145	647,756

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

CONTRACTS & SERVICES					
100-5314-224-00	CHEMICAL & MEDICAL	1,460	600	850	600
100-5314-226-00	RADIO & COMMUNICATIONS	5,642	10,066	4,900	5,000
100-5314-299-00	OTHER CONTRACTS & SERVICES	0	0	55	0
TOTAL CONTRACTS & SERVICES		7,102	10,666	5,805	5,600

MATERIALS & SUPPLIES					
100-5314-302-00	OFFICE	1,715	1,900	1,850	2,100
100-5314-304-00	COMPUTER EQUIP & SOFTWARE	3,129	4,800	3,600	4,800
100-5314-312-00	MACHINERY & EQUIPMENT	0	0	240	0
100-5314-328-00	JANITORIAL	216	0	125	0
100-5314-330-00	UNIFORMS & APPAREL	0	800	1,140	800
100-5314-334-00	OFFICE FURNITURE	0	1,000	685	1,000
100-5314-399-00	OTHER SUPPLIES	0	1,000	100	1,000
TOTAL MATERIALS & SUPPLIES		5,060	9,500	7,740	9,700

MAINTENANCE & REPAIRS

100-5314-402-00	OFFICE EQUIPMENT	29	200	0	200
100-5314-426-00	RADIO & COMMUNICATIONS	0	200	0	200
100-5314-499-00	OTHER MAINTENANCE & REPAIRS	1,733	3,000	0	3,000

TOTAL MAINTENANCE & REPAIRS

1,763	3,400	0	3,400
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STAFF DEV & TRAINING

100-5314-502-00	DUES & SUBSCRIPTIONS	110	0	0	800
100-5314-506-00	CERTIFICATION & LICENSING	151	1,000	1,685	2,000
100-5314-508-00	MTGS-SEMINARS-CONFERENCES	640	500	0	800
100-5314-510-00	TRANSPORTATION & LODGING	1,115	800	4,642	800

TOTAL STAFF DEV & TRAINING

2,017	2,300	6,327	4,400
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CAPITAL OUTLAY

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

TOTAL COMMUNICATIONS

580,139	666,124	621,898	670,856
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ANIMAL CONTROL

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5315-104-04	SALARIES - SUPERVISORY - ACO	40,735	41,969	40,850	41,970
100-5315-106-00	WAGES - CLERICAL	0	26,566	22,400	25,792
100-5315-108-00	WAGES - LABOR	66,486	116,270	98,670	176,016
100-5315-108-04	WAGES - LABOR - ACO	42,243	0	0	0
100-5315-110-00	WAGES - PART TIME	48,705	25,602	34,165	12,801
100-5315-112-00	OVERTIME	1,588	618	5,321	600
100-5315-116-00	LONGEVITY	3,351	3,997	3,677	4,353
100-5315-120-00	FICA/MEDICARE	15,641	16,449	15,552	20,007
100-5315-122-00	RETIREMENT	28,305	27,394	25,883	32,901
100-5315-130-00	EMPLOYEE HEALTH INSURANCE	50,418	47,249	37,188	65,374
100-5315-132-00	WORKER'S COMP	4,973	7,204	6,420	7,455
100-5315-155-00	PAYROLL CONTINGENCY	0	0	0	10,348
TOTAL PERSONNEL SERVICES		302,445	313,318	290,126	397,617

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			2	X
Animal Shelter, Attendant		X	1		X

CONTRACTS & SERVICES					
100-5315-202-00	LEGAL	1,000	0	68	0
100-5315-207-00	PRINTING, MKTG & PUBLIC REL	45	250	210	1,200
100-5315-208-00	GROUNDS & LANDSCAPING	0	0	0	0
100-5315-214-00	RENTS & LEASES	1	7,296	320	6,371
100-5315-216-00	MAINTENANCE & REPAIRS	1,036	0	0	0
100-5315-218-00	COMPUTER EQUIP & SOFTWARE	0	500	445	500
100-5315-220-00	FOOD & BEVERAGE	1,754	1,200	1,200	1,200
100-5315-222-00	SAFETY & REGULATORY	395	500	30	500
100-5315-224-00	CHEMICAL & MEDICAL	11,662	7,500	14,240	8,500
100-5315-226-00	RADIO & COMMUNICATIONS	8,252	5,000	10,555	10,200
100-5315-226-04	RADIO & COMMUNICATIONS-ACO	637	570	625	570
100-5315-240-00	POSTAGE & SHIPPING	311	500	835	500
100-5315-280-00	PROFESSIONAL SERVICES-VET	0	0	0	10,000
100-5315-299-00	OTHER CONTRACTS & SERVICES	28,118	20,000	480	20,000

TOTAL CONTRACT & SERVICES		53,210	43,316	29,008	59,541
MATERIALS & SUPPLIES					
100-5315-302-00	OFFICE	1,708	1,000	1,700	1,500
100-5315-303-00	ANIMAL FOOD	281	3,000	1,025	3,000
100-5315-304-00	COMPUTER EQUIP & SOFTWARE	0	0	0	1,500
100-5315-306-00	MOTOR VEHICLES	49	254	0	500
100-5315-306-04	MOTOR VEHICLES-ACO	0	400	0	600
100-5315-308-00	GROUNDS & LANDSCAPING	112	550	1,450	750
100-5315-310-00	BUILDINGS & STRUCTURES	215	840	1,800	1,400
100-5315-312-00	MACHINERY & EQUIPMENT	640	2,000	2,975	2,000
100-5315-322-00	SAFETY & REGULATORY	0	0	1,180	500
100-5315-324-00	CHEMICAL & MEDICAL	26,827	16,600	26,200	17,000
100-5315-326-00	RADIO & COMMUNICATIONS	0	310	0	500
100-5315-328-00	JANITORIAL	8,463	5,500	6,000	5,500
100-5315-330-00	UNIFORMS & APPAREL	0	1,022	0	1,500
100-5315-332-00	MINOR TOOLS & EQUIPMENT	55	300	30	500
100-5315-334-00	OFFICE FURNITURE	900	0	900	1,000
100-5315-335-00	GAS	0	2,500	1,350	2,500
100-5315-337-00	TIRES-TUBES-BATTERIES	546	1,000	0	1,000
TOTAL MATERIALS & SUPPLIES		39,798	35,276	44,610	41,250
MAINTENANCE & REPAIRS					
100-5315-406-00	MOTOR VEHICLES	1,041	100	600	500
100-5315-410-00	BUILDINGS & STRUCTURES	6,930	2,000	2,650	2,500
100-5315-412-00	MACHINERY & EQUIPMENT	58	600	0	600
TOTAL MAINTENANCE & REPAIRS		8,029	2,700	3,250	3,600
STAFF DEV & TRAINING					
100-5315-502-00	DUES & SUBSCRIPTIONS	0	0	55	200
100-5315-504-00	EDUCATION/TRAINING MATERIAL	0	0	0	1,000
100-5315-506-00	CERTIFICATION & LICENSING	174	1,000	2,000	2,000
100-5315-508-00	MTGS-SEMINARS-CONFERENCES	1,399	900	1,140	900
100-5315-510-00	TRANSPORTATION & LODGING	213	1,550	0	1,550
TOTAL STAFF DEV & TRAINING		1,786	3,450	3,195	5,650
CAPITAL OUTLAY					
100-5315-910-00	BUILDING & STRUCTURES	0	15,000	15,000	0
TOTAL CAPITAL OUTLAY		0	15,000	15,000	0
TOTAL ANIMAL CONTROL		405,268	413,060	385,189	507,658

MUNICIPAL COURT

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5316-104-00	SALARIES - SUPERVISORY	51,693	51,516	50,900	52,862
100-5316-105-00	SALARIES - PROFESSIONAL	35,006	32,400	33,900	32,400
100-5316-106-00	WAGES - CLERICAL	59,346	70,120	60,900	68,903
100-5316-110-00	WAGES - PART TIME	6,465	22,968	5,535	6,000
100-5316-112-00	OVERTIME	244	618	260	600
100-5316-114-00	CERTIFICATION PAY	598	720	330	720
100-5316-116-00	LONGEVITY	5,460	5,928	3,900	4,342
100-5316-120-00	FICA/MEDICARE	11,053	14,603	11,650	12,686
100-5316-122-00	RETIREMENT	17,116	19,854	15,400	16,785
100-5316-130-00	EMPLOYEE HEALTH INSURANCE	24,333	16,510	21,650	16,625
100-5316-132-00	WORKER'S COMP	294	400	362	306
100-5316-155-00	PAYROLL CONTINGENCY	0	0	0	5,916
TOTAL PERSONNEL SERVICES		211,608	235,637	204,787	218,145

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 Mg	X		1		X
Associate Judge		X	1		X
Municipal Court Judge		X	1		X

CONTRACTS & SERVICES					
100-5316-202-00	ADMINISTRATION & OPERATION	116	500	280	500
100-5316-207-00	PRINTING, MKTG & PUBLIC RE	165	500	125	500
100-5316-212-00	FINANCIAL & ACCOUNTING	20,200	14,000	15,930	12,000
100-5316-214-00	RENTS & LEASES	1,295	1,500	500	1,500
100-5316-216-00	MAINTENANCE & REPAIRS	751	800	90	600
100-5316-218-00	COMPUTER & SOFTWARE	0	200	210	2,400
100-5316-222-00	SAFETY & REGULATORY	260	350	350	350
100-5316-226-00	RADIO & COMMUNICATIONS	2,672	4,000	2,580	4,000
100-5316-240-00	POSTAGE & SHIPPING	1,717	2,000	1,400	2,000
100-5316-244-00	UTILITIES	4,182	5,000	5,400	5,000
100-5316-299-00	OTHER CONTRACTS & SERVICES	0	0	55	100
TOTAL CONTRACTS & SERVICES		31,359	28,850	26,920	28,950

MATERIALS & SUPPLIES

100-5316-302-00	OFFICE	1,427	1,800	925	1,800
100-5316-304-00	COMPUTER EQUIP & SOFTWARE	202	500	1,630	1,100
100-5316-320-00	FOOD & BEVERAGE	386	450	630	450
100-5316-324-00	CHEMICAL & MEDICAL	0	0	85	200
100-5316-328-00	JANITORIAL	938	400	510	400
100-5316-330-00	UNIFORMS & APPAREL	100	200	125	200
100-5316-334-00	OFFICE FURNITURE	43	500	485	800
TOTAL MATERIALS & SUPPLIES		3,096	3,850	4,390	4,950
MAINTENANCE & REPAIRS					
100-5316-408-00	GROUNDS & LANDSCAPING	32	200	0	200
TOTAL MAINTENANCE & REPAIRS		32	200	0	200
STAFF DEV & TRAINING					
100-5316-502-00	DUES & SUBSCRIPTIONS	188	300	110	300
100-5316-506-00	CERTIFICATION & LICENSING	0	225	225	225
100-5316-508-00	MTGS-SEMINARS-CONFERENCES	250	1,000	650	1,000
100-5316-510-00	TRANSPORTATION & LODGING	0	1,500	900	1,500
TOTAL STAFF DEV & TRAINING		438	3,025	1,885	3,025
MISCELLANEOUS					
100-5316-740-00	CREDIT CARD FEES	4,976	4,000	4,800	4,000
TOTAL MISCELLANEOUS		4,976	4,000	4,800	4,000
CAPITAL OUTLAY					
100-5316-910-00	BUILDING & STRUCTURES	25,175	0	0	6,000
TOTAL CAPITAL OUTLAY		25,175	0	0	6,000
TOTAL MUNICIPAL COURT		276,684	275,562	242,782	265,270

POLICE DEPT.

**100-GENERAL FUND
PUBLIC SAFETY
POLICE**

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5317-102-00	SALARIES - ADMINISTRATIVE	110,459	109,963	106,065	109,962
100-5317-104-00	SALARIES - SUPERVISORY	657,003	617,075	555,760	697,157
100-5317-106-00	WAGES - CLERICAL	89,043	137,191	114,705	129,072
100-5317-108-00	WAGES - LABOR	943,654	1,156,564	1,071,750	1,120,275
100-5317-112-00	OVERTIME	166,019	98,131	107,940	113,304
100-5317-114-00	CERTIFICATION PAY	13,360	11,700	10,420	11,700
100-5317-115-00	HIRING INCENTIVE	0	12,000	0	12,000
100-5317-116-00	LONGEVITY	10,211	11,627	10,880	11,051
100-5317-117-00	ASSIGNMENT PAY	12,054	15,300	3,500	15,300
100-5317-118-00	INCENTIVE PAY	6,211	6,300	6,115	6,300
100-5317-120-00	FICA/MEDICARE	151,014	172,575	144,575	168,080
100-5317-122-00	RETIREMENT	274,509	283,326	246,010	276,397
100-5317-130-00	EMPLOYEE HEALTH INSURANCE	232,196	262,482	200,200	266,369
100-5317-132-00	WORKER'S COMP	31,667	45,513	40,622	42,114
100-5317-155-00	PAYROLL CONTINGENCY	0	0	0	104,846
TOTAL PERSONNEL SERVICES		2,697,400	2,939,747	2,618,542	3,083,927

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		2	4	X
Investigator	X		2	1	X
School Resource Officer	X		3		X
Police Officer	X		13		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	17,365	24,600	16,500	24,600
100-5317-206-00	INSURANCE	0	600	0	600
100-5317-207-00	PRINTING, MKTG & PUBLIC RE	1,515	4,400	3,225	5,000
100-5317-214-00	RENTS & LEASES	21,128	65,000	15,500	72,500
100-5317-216-00	MAINTENANCE & REPAIRS	1,984	1,500	2,100	1,500
100-5317-218-00	COMPUTER EQUIP & SOFTWARE	11,625	12,700	6,875	64,892
100-5317-224-00	CHEMICAL & MEDICAL	2,701	1,600	3,600	2,000
100-5317-226-00	RADIO & COMMUNICATIONS	39,263	42,911	36,600	43,500
100-5317-240-00	POSTAGE & SHIPPING	657	2,000	700	2,000
100-5317-244-00	UTILITIES	1,581	3,600	1,750	7,200
100-5317-299-00	OTHER CONTRACTS & SERVICES	0	0	55	0

TOTAL CONTRACTS & SERVICES

97,819	158,911	86,905	223,792
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MATERIALS & SUPPLIES

100-5317-302-00	OFFICE	9,162	12,600	10,800	13,000
100-5317-304-00	COMPUTER EQUIP & SOFTWARE	2,305	1,800	1,550	2,000
100-5317-305-00	GUNS & AMMUNITION	4,815	10,935	9,400	9,415
100-5317-306-00	MOTOR VEHICLES	1,085	4,100	4,840	10,500
100-5317-312-00	MACHINERY & EQUIPMENT	3,544	10,000	7,350	7,000
100-5317-324-00	CHEMICAL & MEDICAL	2,845	7,358	6,300	4,500
100-5317-326-00	RADIO & COMMUNICATIONS	292	2,000	1,810	2,500
100-5317-328-00	JANITORIAL	3,509	4,200	4,500	4,200
100-5317-330-00	UNIFORMS & APPAREL	12,628	12,500	9,500	31,500
100-5317-334-00	OFFICE FURNITURE	179	1,700	1,435	1,700
100-5317-335-00	GAS	57,339	42,000	73,555	50,000
100-5317-336-00	DIESEL	118	100	350	100
100-5317-337-00	TIRES - TUBES - BATTERIES	0	0	0	0
100-5317-399-00	OTHER SUPPLIES	921	3,000	0	3,000

TOTAL MATERIALS & SUPPLIES

98,741	112,293	131,390	139,415
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MAINTENANCE & REPAIRS

100-5317-406-00	MOTOR VEHICLES	26,305	15,000	28,650	22,000
100-5317-408-00	GROUNDS & LANDSCAPING	710	1,700	950	1,700
100-5317-410-00	BUILDINGS & STRUCTURES	4,151	4,675	4,550	5,675
100-5317-412-00	MACHINERY & EQUIPMENT	1,256	2,000	0	2,500
100-5317-426-00	RADIO & COMMUNICATIONS	3,047	2,600	550	2,600
100-5317-432-00	MINOR TOOLS & EQUIPMENT	359	500	0	500
100-5317-499-00	OTHER MAINTENANCE & REPAIRS	268	0	0	0

TOTAL MAINTENANCE & REPAIRS

36,096	26,475	34,700	34,975
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STAFF DEV & TRAINING

100-5317-502-00	DUES & SUBSCRIPTIONS	610	3,600	2,900	3,600
100-5317-504-00	EDUCATION/TRAINING MATERIA	4,674	7,000	5,200	8,000
100-5317-506-00	CERTIFICATION & LICENSING	7,723	7,350	8,600	12,350
100-5317-508-00	MTGS-SEMINARS-CONFERENCES	2,726	3,500	300	3,500
100-5317-510-00	TRANSPORTATION & LODGING	6,231	10,200	5,200	8,000

TOTAL STAFF DEV & TRAINING

21,964	31,650	22,200	35,450
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MISCELLANEOUS

100-5317-740-00	SPECIAL INVESTIGATIONS	0	1,000	0	1,000
100-5317-749-00	K-9 EXPENSE	3,475	4,400	2,800	4,400

TOTAL MISCELLANEOUS

3,475	5,400	2,800	5,400
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CAPITAL OUTLAY

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

TOTAL CAPITAL OUTLAY

0	9,600	9,600	85,000
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TOTAL POLICE

2,955,495	3,284,076	2,906,137	3,607,959
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FIRE DEPT.

**100-GENERAL FUND
PUBLIC SAFETY
FIRE**

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES				
100-5318-102-00 SALARIES - ADMINISTRATIVE	162,394	161,795	160,050	165,974
100-5318-104-00 SALARIES - SUPERVISORY	167,132	174,750	183,245	175,860
100-5318-108-00 WAGES - LABOR	453,024	470,536	410,620	477,807
100-5318-110-00 WAGES - PART TIME	27,327	28,368	26,400	27,368
100-5318-111-00 PART TIME-VOLUNTEERS	2,320	1,000	3,400	1,000
100-5318-112-00 OVERTIME	163,369	218,084	142,806	214,884
100-5318-114-00 CERTIFICATION PAY	6,765	6,900	9,000	6,900
100-5318-116-00 LONGEVITY	2,150	2,646	2,498	3,294
100-5318-118-00 INCENTIVE PAY	2,263	600	700	600
100-5318-120-00 FICA/MEDICARE	73,847	81,371	71,030	82,137
100-5318-122-00 RETIREMENT	13,520	134,366	120,902	134,944
100-5318-130-00 EMPLOYEE HEALTH INSURANCE	116,415	119,618	98,500	124,256
100-5318-132-00 WORKER'S COMP	15,502	23,506	20,725	21,664
100-5318-155-00 PAYROLL CONTINGENCY	0	0	0	52,406
TOTAL PERSONNEL SERVICES	1,206,027	1,423,540	1,249,876	1,489,094

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		5	2	X

CONTRACTS & SERVICES				
100-5318-207-00 PRINTING, MKTG & PUBLIC RE	778	3,470	2,255	3,470
100-5318-214-00 RENTS & LEASES	1,051	18,041	1,450	12,700
100-5318-216-00 MAINTENANCE & REPAIRS	5,981	6,200	10,510	8,850
100-5318-226-00 RADIO & COMMUNICATIONS	11,219	10,560	10,350	11,856
100-5318-240-00 POSTAGE & SHIPPING	207	500	225	500
100-5318-244-00 UTILITIES	5,578	4,980	6,400	5,976
100-5318-280-00 PROFESSIONAL SERVICES	0	22,500	22,500	0
100-5318-299-00 OTHER CONTRACTS & SERVICES	3,194	5,850	7,000	13,625
TOTAL CONTRACTS & SERVICES	28,007	72,101	60,690	56,977

MATERIALS & SUPPLIES

100-5318-302-00	OFFICE	1,177	1,630	1,550	1,500
100-5318-304-00	COMPUTER EQUIP & SOFTWARE	180	630	1,891	500
100-5318-306-00	MOTOR VEHICLES	1,111	720	1,655	960
100-5318-310-00	BUILDINGS & STRUCTURES	4,807	2,500	1,700	2,220
100-5318-312-00	MACHINERY & EQUIPMENT	8,168	4,250	3,850	5,350
100-5318-320-00	FOOD & BEVERAGE	1,325	1,400	1,820	1,400
100-5318-322-00	SAFETY & REGULATORY	18,183	15,868	29,763	16,545
100-5318-324-00	CHEMICAL & MEDICAL	3,046	4,000	3,920	4,480
100-5318-326-00	RADIO & COMMUNICATIONS	2,582	3,000	1,700	3,000
100-5318-328-00	JANITORIAL	2,701	2,500	2,600	2,800
100-5318-330-00	UNIFORMS & APPAREL	6,566	6,272	6,200	5,912
100-5318-332-00	MINOR TOOLS & EQUIPMENT	3,523	4,588	5,500	4,588
100-5318-334-00	OFFICE FURNITURE	914	1,200	750	1,200
100-5318-335-00	GAS	3,330	2,140	5,760	4,710
100-5318-336-00	DIESEL	5,352	4,800	11,375	7,200
100-5318-337-00	TIRES - TUBES - BATTERIES	3,277	1,500	1,785	1,500
100-5318-399-00	OTHER SUPPLIES	493	810	500	810

TOTAL MATERIALS & SUPPLIES

66,737	57,808	82,319	64,675
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MAINTENANCE & REPAIRS

100-5318-406-00	MOTOR VEHICLES	14,470	18,800	27,200	18,800
100-5318-410-00	BUILDINGS & STRUCTURES	4,377	3,871	2,500	2,571
100-5318-412-00	MACHINERY & EQUIPMENT	2,650	2,000	750	2,080
100-5318-422-00	SAFETY & REGULATORY	9,732	6,520	7,800	9,750
100-5318-424-00	CHEMICAL & MEDICAL	4,579	5,000	1,200	5,550
100-5318-426-00	RADIO & COMMUNICATIONS	160	750	100	750

TOTAL MAINTENANCE & REPAIRS

35,967	36,941	39,550	39,501
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STAFF DEV & TRAINING

100-5318-502-00	DUES & SUBSCRIPTIONS	2,982	4,122	3,300	4,122
100-5318-504-00	EDUCATION/TRAINING MATERIA	1,149	910	325	750
100-5318-506-00	CERTIFICATION & LICENSING	2,080	3,281	2,100	3,081
100-5318-508-00	MTGS-SEMINARS-CONFERENCES	5,635	5,000	2,600	3,950
100-5318-510-00	TRANSPORTATION & LODGING	1,917	2,100	2,675	2,950

TOTAL STAFF DEV & TRAINING

13,763	15,413	11,000	14,853
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MISCELLANEOUS

100-5318-746-00	VOLUNTEER FIREFIGHTER EXPENSE	1,956	3,200	220	3,200
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TOTAL MISCELLANEOUS

1,956	3,200	220	3,200
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CAPITAL OUTLAY

100-5318-906-00	MOTOR VEHICLES	0	599,820	599,816	1,200,000
100-5318-910-00	BUILDINGS & STRUCTURES	0	0	26,650	0
100-5318-912-00	MACHINERY & EQUIPMENT	0	20,800	31,145	5,500
100-5318-922-00	SAFETY & REGULATORY EQUIP	0	17,000	13,010	0
100-5318-953-00	OFFICE FURNITURE	0	0	0	0

TOTAL CAPITAL OUTLAY

0	637,620	670,621	1,205,500
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TOTAL FIRE

1,352,457	2,246,623	2,114,276	2,873,800
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LIBRARY

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5420-102-00	SALARIES - ADMINISTRATIVE	59,152	58,938	56,825	58,938
100-5420-105-00	SALARIES - PROFESSIONAL	37,771	37,577	34,906	37,578
100-5420-106-00	WAGES - CLERICAL	131,370	132,763	122,127	134,759
100-5420-110-00	WAGES - PART TIME	52,893	57,315	44,518	57,316
100-5420-112-00	OVERTIME	1,550	4,120	2,919	4,000
100-5420-116-00	LONGEVITY	15,754	16,330	19,569	16,896
100-5420-118-00	FICA/MEDICARE	21,986	23,489	21,100	23,676
100-5420-122-00	RETIREMENT	40,950	39,117	36,024	38,933
100-5420-130-00	EMPLOYEE HEALTH INSURANCE	53,780	47,269	46,550	49,255
100-5420-132-00	WORKER'S COMP	628	905	807	776
100-5420-155-00	PAYROLL CONTINGENCY	0	0	0	13,857
TOTAL PERSONNEL SERVICES		415,833	417,823	385,345	435,984

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

CONTRACTS & SERVICES					
100-5420-202-00	ADMINISTRATION & OPERATION	0	0	0	0
100-5420-207-00	PRINTING, MKTG & PUBLIC RE	2,655	4,500	4,350	4,500
100-5420-208-00	GROUNDINGS & LANDSCAPING	263	1,200	400	1,200
100-5420-210-00	BUILDINGS & STRUCTURES	20	1,000	1,607	1,000
100-5420-214-00	RENTS & LEASES	4,396	5,000	3,300	5,000
100-5420-216-00	MAINTENANCE & REPAIRS	16,508	22,650	12,905	22,650
100-5420-218-00	COMPUTER EQUIP & SOFTWARE	4,453	4,500	3,200	4,500
100-5420-222-00	SAFETY & REGULATORY	1,770	1,747	1,737	1,747
100-5420-224-00	CHEMICAL & MEDICAL	0	85	85	85
100-5420-226-00	RADIO & COMMUNICATIONS	10,179	8,568	20,000	22,300
100-5420-240-00	POSTAGE & SHIPPING	2,691	4,800	2,200	3,000
100-5420-299-00	OTHER CONTRACTS & SERVICES	6,099	37,114	19,800	37,114
TOTAL CONTRACTS & SERVICES		49,034	91,164	69,584	103,096

MATERIALS & SUPPLIES

100-5420-302-00	OFFICE	5,174	10,166	9,100	10,166
100-5420-304-00	COMPUTER EQUIP & SOFTWARE	0	3,500	150	1,590
100-5420-308-00	GROUNDS & LANDSCAPING	200	400	135	400
100-5420-310-00	BUILDINGS & STRUCTURES	476	0	552	0
100-5420-320-00	FOOD & BEVERAGE	555	1,260	1,390	1,260
100-5420-328-00	JANITORIAL	1,155	2,500	2,450	2,500
100-5420-330-00	UNIFORMS & APPAREL	304	2,000	1,910	500
100-5420-334-00	OFFICE FURNITURE	0	1,169	1,110	0
100-5420-399-00	OTHER SUPPLIES	9,221	9,000	10,775	9,000

TOTAL MATERIALS & SUPPLIES

17,085	29,995	27,572	25,416
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MAINTENANCE & REPAIRS

100-5420-410-00	BUILDINGS & STRUCTURES	13,469	11,500	3,880	11,500
100-5420-428-00	JANITORIAL	0	375	70	375

TOTAL MAINTENANCE & REPAIRS

13,469	11,875	3,950	11,875
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STAFF DEV & TRAINING

100-5420-502-00	DUES & SUBSCRIPTIONS	0	575	300	575
100-5420-504-00	EDUCATION/TRAINING MATERIA	35	0	165	0
100-5420-510-00	TRANSPORTATION & LODGING	63	450	90	450

TOTAL STAFF DEV & TRAINING

98	1,025	555	1,025
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MISCELLANEOUS

100-5420-721-00	BOOKS & OTHER INVENTORY	20,547	22,000	19,500	22,000
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TOTAL MISCELLANEOUS

20,547	22,000	19,500	22,000
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TOTAL LIBRARY

516,065	573,882	506,506	599,396
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PARKS & RECREATION

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5422-102-00	SALARIES - ADMINISTRATIVE	0	0	0	0
100-5422-104-00	SALARIES - SUPERVISORY	55,866	108,610	72,563	110,341
100-5422-108-00	WAGES - LABOR	153,134	189,389	129,790	187,461
100-5422-110-00	WAGES - PART TIME	28,234	28,000	28,650	28,000
100-5422-112-00	OVERTIME	9,802	4,120	7,500	4,000
100-5422-114-00	CERTIFICATION PAY	0	5,080	0	0
100-5422-116-00	LONGEVITY	4,430	4,727	4,927	5,133
100-5422-118-00	INCENTIVE PAY	1,500	0	0	0
100-5422-120-00	FICA/MEDICARE	19,041	26,004	18,600	26,011
100-5422-122-00	RETIREMENT	29,873	43,307	26,500	42,774
100-5422-130-00	EMPLOYEE HEALTH INSURANCE	62,250	71,045	50,250	73,655
100-5422-132-00	WORKER'S COMP	4,104	5,392	4,920	4,564
100-5422-155-00	PAYROLL CONTINGENCY	0	0	0	14,733
TOTAL PERSONNEL SERVICES		368,233	485,674	343,700	496,672

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		5	1	X
Parks Worker II	X		1		X
Lifeguard		X		7	X

CONTRACTS & SERVICES					
100-5422-205-00	LISD - RECREATION PROGRAM	0	5,500	5,155	5,500
100-5422-207-00	PRINTING, MKTG & PUBLIC RE	75	1,000	65	1,000
100-5422-208-00	GROUNDS & LANDSCAPING	0	0	62	0
100-5422-210-00	BUILDINGS & STRUCTURES	139	0	580	0
100-5422-214-00	RENTS & LEASES	92	15,721	140	15,721
100-5422-216-00	MAINTENANCE & REPAIRS	133	250	200	250
100-5422-222-00	SAFETY & REGULATORY	946	0	200	0
100-5422-226-00	RADIO & COMMUNICATIONS	2,359	2,880	1,700	2,880
100-5422-228-00	JANITORIAL	665	0	1,200	0
100-5422-230-00	UNIFORMS & APPAREL	2,660	3,100	3,350	3,500
100-5422-299-00	OTHER CONTRACTS & SERVICES	58,199	2,000	3,300	2,000
TOTAL CONTRACTS & SERVICES		65,267	30,451	15,952	30,851

MATERIALS & SUPPLIES

100-5422-302-00	OFFICE	116	600	850	600
100-5422-306-00	MOTOR VEHICLES	402	300	320	300
100-5422-308-00	GROUNDS & LANDSCAPING	2,310	4,200	16,375	7,000
100-5422-310-00	BUILDINGS & STRUCTURES	5,068	8,000	6,500	8,000
100-5422-312-00	MACHINERY & EQUIPMENT	951	3,120	0	3,120
100-5422-322-00	SAFETY & REGULATORY	681	1,200	1,785	1,200
100-5422-324-00	CHEMICAL & MEDICAL	29,164	26,200	39,950	27,000
100-5422-326-00	RADIO & COMMUNICATIONS	0	0	0	0
100-5422-328-00	JANITORIAL	1,390	5,000	3,100	5,000
100-5422-330-00	UNIFORMS & APPAREL	438	1,000	1,030	1,200
100-5422-332-00	MINOR TOOLS & EQUIPMENT	486	2,000	3,200	2,000
100-5422-333-00	MISC ROAD & STREET MATERIA	0	1,000	0	1,000
100-5422-334-00	OFFICE FURNTURE	130	0	0	0
100-5422-335-00	GAS	13,693	12,000	16,775	12,500
100-5422-336-00	DIESEL	231	656	300	250
100-5422-337-00	TIRES - TUBES - BATTERIES	1,396	1,800	1,800	1,800
100-5422-340-00	BASEBALL FIELDS-LIGHTING	540	1,000	0	1,000
100-5422-341-00	BASEBALL FIELDS-DIRT	1,248	2,000	0	2,000
100-5422-342-00	BASEBALL FIELDS-FENCING	10	500	0	500
100-5422-344-00	SOCCER FIELDS	0	0	0	5,000
100-5422-399-00	OTHER SUPPLIES	9,387	2,000	2,340	2,000

TOTAL MATERIALS & SUPPLIES

67,641	72,576	94,325	81,470
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MAINTENANCE & REPAIRS

100-5422-406-00	MOTOR VEHICLES	1,461	3,000	1,700	3,000
100-5422-408-00	GROUNDS & LANDSCAPING	335	500	150	500
100-5422-410-00	BUILDINGS & STRUCTURES	1,528	2,500	1,900	2,500
100-5422-412-00	MACHINERY & EQUIPMENT	4,834	8,120	5,560	8,120
100-5422-426-00	RADIO & COMMUNICATIONS	0	0	0	0
100-5422-499-00	OTHER MAINTENANCE & REPAIR	560	1,000	0	1,000

TOTAL MAINTENANCE & REPAIRS

8,718	15,120	9,310	15,120
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STAFF DEV & TRAINING

100-5422-502-00	DUES & SUBSCRIPTIONS	0	55	0	55
100-5422-504-00	EDUCATION/TRAINING MATERIA	0	300	0	300
100-5422-506-00	CERTIFICATION & LICENSING	313	564	0	564

TOTAL STAFF DEV & TRAINING

313	919	0	919
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MISCELLANEOUS

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

TOTAL CAPITAL OUTLAY				0	0	0	18,600
CAPITAL OUTLAY							
100-5422-906-00	MOTOR VEHICLES			0	0	0	0
100-5422-910-00	BUILDINGS & STRUCTURES			0	0	0	0
100-5422-912-00	MACHINERY & EQUIPMENT			0	0	0	15,500
100-5422-999-00	OTHER CAPITAL OUTLAY			6,249	0	0	1,187,000
TOTAL CAPITAL OUTLAY				6,249	0	0	1,202,500
TOTAL PARK & RECREATION				516,422	604,740	463,287	1,846,132

PLANNING & DEVELOPMENT

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5525-102-00	SALARIES - ADMINISTRATIVE	87,951	87,555	83,900	87,556
100-5525-105-00	SALARIES - PROFESSIONAL	119,130	164,337	151,330	196,158
100-5525-106-00	WAGES - CLERICAL	43,288	43,148	41,670	43,148
100-5525-112-00	OVERTIME	395	618	710	600
100-5525-116-00	LONGEVITY	9,249	9,861	9,861	10,428
100-5522-118-00	FICA/MEDICARE	19,821	24,116	21,980	26,078
100-5525-122-00	RETIREMENT	36,266	40,635	36,800	42,884
100-5525-130-00	EMPLOYEE HEALTH INSURANCE	36,124	39,324	32,750	41,666
100-5525-132-00	WORKER'S COMP	440	713	620	637
100-5525-150-00	CAR ALLOWANCE	3,233	3,000	3,000	3,000
100-5525-155-00	PAYROLL CONTINGENCY	0	0	0	15,833
TOTAL PERSONNEL SERVICES		355,896	413,307	382,621	467,988

PLANNING & DEVELOPMENT	Full-time	Part-time	Active	Vacant	Budgeted
City Planner	X		1		X
Senior Planner	X		2		X
Development Svcs Assistant	X		1		X
Planning/GIS Technician	X		1		X

CONTRACTS & SERVICES					
100-5525-203-00	ARCHITECTURAL & ENGINEERING	91,287	50,000	80,000	200,000
100-5525-207-00	PRINTING, MKTG & PUBLIC REL	0	300	300	600
100-5525-214-00	RENTS & LEASES	461	4,600	300	1,000
100-5525-216-00	MAINTENANCE & REPAIRS	0	0	0	0
100-5525-218-00	COMPUTER EQUIP & SOFTWARE	3,023	4,595	3,700	5,000
100-5525-224-00	CHEMICAL & MEDICAL	0	100	90	100
100-5525-226-00	RADIO & COMMUNICATIONS	1,703	1,600	1,500	1,400
100-5525-240-00	POSTAGE & SHIPPING	1,226	800	1,320	1,200
TOTAL CONTRACTS & SERVICES		97,700	61,995	87,210	209,300

MATERIALS & SUPPLIES					
100-5525-302-00	OFFICE	2,046	3,000	3,900	3,000
100-5525-304-00	COMPUTER EQUIP & SOFTWARE	94	400	5,610	500
100-5525-306-00	MOTOR VEHICLES	0	100	0	100

100-5525-334-00	OFFICE FURNITURE	540	0	550	500
100-5525-335-00	GAS	92	120	50	120
100-5525-337-00	TIRES, TUBES & BATTERIES	0	200	0	200
100-5525-399-00	OTHER SUPPLIES	0	100	25	100
TOTAL MATERIALS & SUPPLIES		2,772	3,920	10,135	4,520
MAINTENANCE & REPAIRS					
100-5525-406-00	MOTOR VEHICLES	15	250	0	250
TOTAL MAINTENANCE & REPAIRS		15	250	0	250
STAFF DEV & TRAINING					
100-5525-502-00	DUES & SUBSCRIPTIONS	1,509	1,800	1,450	2,300
100-5525-504-00	EDUCATION/TRAINING MATERIALS	0	100	0	300
100-5525-506-00	CERTIFICATION & LICENSING	0	510	0	510
100-5525-508-00	MTGS, SEMINARS & CONF	606	3,700	1,650	4,000
100-5525-510-00	TRANSPORTATION & LODGING	0	300	100	2,000
TOTAL STAFF DEV & TRAINING		2,115	6,410	3,200	9,110
CAPITAL OUTLAY					
100-5525-904-00	COMPUTER EQUIP & SOFTWARE		16,045	14,480	0
TOTAL CAPITAL OUTLAY		0	16,045	14,480	0
TOTAL PLANNING & DEVELOPMENT		458,497	501,927	497,646	691,168

BUILDING INSPECTION & CODE ENFORCEMENT

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5526-104-00	SALARIES - SUPERVISORY	72,555	72,279	72,725	72,000
100-5526-108-00	WAGES - LABOR	66,554	116,439	35,720	121,971
100-5526-116-00	LONGEVITY	4,520	5,610	6,735	710
100-5526-120-00	FICA/MEDICARE	11,293	15,114	8,900	15,168
100-5526-122-00	RETIREMENT	20,341	25,170	14,550	24,944
100-5526-130-00	EMPLOYEE HEALTH INSURANCE	17,354	23,255	10,200	24,187
100-5526-132-00	WORKER'S COMP	566	921	800	786
100-5526-150-00	CAR ALLOWANCE	3,879	3,240	830	3,600
100-5526-155-00	PAYROLL CONTINGENCY	0	0	0	9,396
TOTAL PERSONNEL SERVICES		197,061	262,028	150,460	272,762

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

CONTRACTS & SERVICES					
100-5526-202-00	ADMINISTRATION & OPERATION	0	0	0	300
100-5526-204-00	LEGAL	1,690	1,200	445	1,000
100-5526-206-00	INSURANCE	0	0	0	0
100-5526-207-00	PRINTING, MKTG & PUBLIC RE	787	1,000	300	1,000
100-5526-214-00	RENTS & LEASES	320	275	200	300
100-5526-218-00	COMPUTER EQUIP & SOFTWARE	2,210	2,022	2,000	3,000
100-5526-226-00	RADIO & COMMUNICATIONS	3,421	3,750	3,000	3,500
100-5526-240-00	POSTAGE & SHIPPING	452	750	350	1,000
100-5526-299-00	OTHER CONTRACTS & SERVICES	40,022	200,835	199,850	300,000
TOTAL CONTRACTS & SERVICES		48,902	209,832	206,145	310,100

MATERIALS & SUPPLIES					
100-5526-302-00	OFFICE	3,212	3,000	1,500	3,000
100-5526-304-00	COMPUTER EQUIP & SOFTWARE	94	500	100	1,000
100-5526-306-00	MOTOR VEHICLES	8	300	0	300
100-5526-330-00	UNIFORMS & APPAREL	0	150	0	150
100-5526-335-00	GAS	1,312	1,500	1,300	1,500
100-5526-337-00	TIRES - TUBES - BATTERIES	119	400	0	400

100-5526-399-00	OTHER SUPPLIES	252	200	0	200
TOTAL MATERIALS & SUPPLIES		4,997	6,050	2,900	6,550
MAINTENANCE & REPAIRS					
100-5526-406-00	MOTOR VEHICLES	52	500	75	500
TOTAL MAINTENANCE & REPAIRS		52	500	75	500
STAFF DEV & TRAINING					
100-5526-502-00	DUES & SUBSCRIPTIONS	253	300	80	300
100-5526-504-00	EDUCATION/TRAINING MATERIA	600	1,000	1,500	1,000
100-5526-506-00	CERTIFICATION & LICENSING	644	500	200	500
100-5526-508-00	MTGS-SEMINARS-CONFERENCES	300	1,500	0	1,500
100-5526-510-00	TRANSPORTATION & LODGING	0	600	30	600
TOTAL STAFF DEV & TRAINING		1,796	3,900	1,810	3,900
CAPITAL OUTLAY					
100-5526-906-00	MOTOR VEHICLES	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
TOTAL BLDG & INSPECTION & ENFORCEMENT		252,808	482,310	361,390	593,812

PUBLIC WORKS

100-GENERAL FUND

PUBLIC WORKS

PUBLIC WORKS

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5630-102-00	SALARIES - ADMINISTRATIVE	41,276	41,112	39,650	41,112
100-5630-106-00	WAGES - CLERICAL	46,657	46,447	40,200	46,447
100-5630-116-00	LONGEVITY	6,161	6,242	9,620	6,323
100-5630-120-00	FICA/MEDICARE	7,207	7,176	6,900	7,182
100-5630-122-00	RETIREMENT	12,927	11,950	11,500	11,810
100-5630-130-00	EMPLOYEE HEALTH INSURANCE	13,128	11,600	9,600	12,049
100-5630-132-00	WORKER'S COMP	909	1,131	1,046	963
100-5630-155-00	PAYROLL CONTINGENCY	0	0	0	4,263
TOTAL PERSONNEL SERVICES		128,265	125,658	118,516	130,149

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

CONTRACTS & SERVICES

100-5630-210-00	BUILDINGS & STRUCTURES	0	500	475	500
100-5630-214-00	RENTS & LEASES	533	1,638	550	1,638
100-5630-216-00	MAINTENANCE & REPAIRS	0	0	0	0
100-5630-226-00	RADIO & COMMUNICATIONS	394	2,853	850	2,853
100-5630-230-00	UNIFORMS & APPAREL	110	200	0	200
100-5630-240-00	POSTAGE & SHIPPING	210	300	140	300
100-5630-299-00	OTHER CONTRACTS & SERVICES	44	100	450	700
TOTAL CONTRACTS & SERVICES		1,291	5,591	2,465	6,191

MATERIALS & SUPPLIES

100-5630-302-00	OFFICE	763	900	2,200	900
100-5630-304-00	COMPUTER EQUIP & SOFTWARE	129	500	0	500
100-5630-306-00	MOTOR VEHICLES	0	240	0	240
100-5630-310-00	BUILDINGS & STRUCTURES	0	1,000	2,115	1,000
100-5630-324-00	CHEMICAL & MEDICAL	0	240	0	240
100-5630-328-00	JANITORIAL	306	360	200	360
100-5630-332-00	MINOR TOOLS & EQUIPMENT	0	500	100	500
100-5630-335-00	GAS	1,575	1,200	1,400	1,400
100-5630-337-00	TIRES - TUBES - BATTERIES	1,208	300	0	300
100-5630-399-00	OTHER SUPPLIES	0	100	25	100

TOTAL MATERIALS & SUPPLIES			3,982	5,340	6,040	5,540
MAINTENANCE & REPAIRS						
100-5630-406-00	MOTOR VEHICLES		51	750	50	750
TOTAL MAINTENANCE & REPAIRS			51	750	50	750
STAFF DEV & TRAINING						
100-5630-502-00	DUES & SUBSCRIPTIONS		0	500	0	500
100-5630-504-00	EDUCATION/TRAINING MATERIA		0	1,500	0	1,500
100-5630-506-00	CERTIFICATION & LICENSING		10	500	0	500
100-5630-508-00	MTGS-SEMINARS-CONFERENCES		0	0	0	0
100-5630-510-00	TRANSPORTATION & LODGING		0	600	0	600
TOTAL STAFF DEV & TRAINING			10	3,100	0	3,100
CAPITAL OUTLAY						
100-5630-903-00	ENGINEERING DESIGN		0	0	0	0
TOTAL CAPITAL OUTLAY			0	0	0	0
TOTAL PUBLIC WORKS			133,598	140,439	127,071	145,730

GARAGE MAINTENANCE

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5631-104-00	SALARIES - SUPERVISORY	47,153	47,154	45,470	47,154
100-5631-108-00	WAGES - LABOR	92,300	106,777	106,130	113,935
100-5631-112-00	OVERTIME	1,864	309	600	300
100-5631-116-00	LONGEVITY	13,500	13,500	13,500	13,690
100-5631-120-00	FICA/MEDICARE	11,410	12,832	12,200	13,394
100-5631-122-00	RETIREMENT	20,312	21,370	21,000	22,025
100-5631-130-00	EMPLOYEE HEALTH INSURANCE	31,952	31,648	31,550	32,869
100-5631-132-00	WORKER'S COMP	3,397	4,275	3,742	3,824
100-5631-155-00	PAYROLL CONTINGENCY	0	0	0	7,922
TOTAL PERSONNEL SERVICES		221,889	237,865	234,192	255,113

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

CONTRACTS & SERVICES					
100-5631-214-00	RENTS & LEASES	98	0	135	150
100-5631-216-00	MAINTENANCE & REPAIRS	3,890	5,930	4,600	5,930
100-5631-222-00	SAFETY & REGULATORY	734	0	0	0
100-5631-224-00	CHEMICAL & MEDICAL	127	640	175	640
100-5631-226-00	RADIO & COMMUNICATIONS	1,826	2,000	1,800	2,000
100-5631-228-00	JANITORIAL	511	700	550	700
100-5631-230-00	UNIFORMS & APPAREL	1,584	1,500	2,020	1,500
100-5631-299-00	OTHER CONTRACTS & SERVICES	2,526	2,000	1,100	2,000
TOTAL CONTRACTS & SERVICES		11,296	12,770	10,380	12,920

MATERIALS & SUPPLIES					
100-5631-302-00	OFFICE	33	75	120	75
100-5631-306-00	MOTOR VEHICLES	1,085	1,500	650	1,500
100-5631-310-00	BUILDINGS & STRUCTURES	1,133	1,000	150	1,000
100-5631-312-00	MACHINERY & EQUIPMENT	0	100	0	100
100-5631-324-00	CHEMICAL & MEDICAL	42	400	175	400
100-5631-328-00	JANITORIAL	103	140	20	140

100-5631-330-00	UNIFORMS & APPAREL	33	100	0	100
100-5631-332-00	MINOR TOOLS & EQUIPMENT	6,702	8,000	2,500	8,000
100-5631-335-00	GAS	2,235	2,000	3,100	2,500
100-5631-336-00	DIESEL	76	150	300	550
100-5631-337-00	TIRES - TUBES - BATTERIES	1,003	640	0	640
100-5631-399-00	OTHER SUPPLIES	966	1,500	1,500	1,500
TOTAL MATERIALS & SUPPLIES		13,410	15,605	8,515	16,505
MAINTENANCE & REPAIRS					
100-5631-406-00	MOTOR VEHICLES	1,008	1,200	1,450	2,000
100-5631-410-00	BUILDINGS & STRUCTURES	179	500	400	500
100-5631-412-00	MACHINERY & EQUIPMENT	1,107	720	300	720
100-5631-432-00	MINOR TOOLS & EQUIPMENT	0	2,000	0	2,000
100-5631-499-00	OTHER MAINTENANCE & REPAIR	65	2,000	0	2,000
TOTAL MAINTENANCE & REPAIRS		2,359	6,420	2,150	7,220
CAPITAL OUTLAY					
100-5631-906-00	MOTOR VEHICLES	0	0	0	0
100-5631-912-00	MACHINERY & EQUIPMENT	0	8,500	0	0
TOTAL CAPITAL OUTLAY		0	8,500	0	0
TOTAL GARAGE MAINTENANCE		248,953	281,160	255,237	291,758

CEMETERY

**100-GENERAL FUND
PUBLIC WORKS
CEMETERY**

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5632-104-00	SALARIES - SUPERVISORY	13,715	0	0	0
100-5632-116-00	LONGEVITY	401	0	0	0
100-5632-120-00	FICA/MEDICARE	1,081	0	0	0
100-5632-122-00	RETIREMENT	2,071	0	0	0
100-5632-130-00	EMPLOYEE HEALTH INSURANCE	2,207	0	0	0
100-5632-132-00	WORKER'S COMP	49	0	0	0
100-5632-155-00	PAYROLL CONTINGENCY	0	0	0	0
TOTAL PERSONNEL SERVICES		19,524	0	0	0
CONTRACTS & SERVICES					
100-5632-204-00	LEGAL	988	750	780	1,000
100-5632-208-00	GROUNDS & LANDSCAPING	51,684	57,000	42,000	63,284
100-5632-299-00	OTHER CONTRACTS & SERVICES	0	11,000	4,500	23,000
TOTAL CONTRACTS & SERVICES		52,672	68,750	47,280	87,284
MATERIALS & SUPPLIES					
100-5632-350-00	STREETS & ROW	1,905	4,000	4,300	4,000
100-5632-380-00	BULK MATERIALS	830	0	0	0
TOTAL MATERIALS & SUPPLIES		2,735	4,000	4,300	4,000
MAINTENANCE & REPAIRS					
100-5632-408-00	GROUNDS & LANDSCAPING	0	250	100	250
100-5632-410-00	BUILDINGS & STRUCTURES	0	3,500	0	3,500
100-5632-499-00	OTHER MAINTENANCE & REPAIR	476	1,000	1,200	1,000
TOTAL MAINTENANCE & REPAIRS		476	4,750	1,300	4,750
TOTAL CEMETERY		75,408	77,500	52,880	96,034

STREET & DRAINAGE

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5633-104-00	SALARIES - SUPERVISORY	31,276	31,414	30,775	31,414
100-5633-108-00	WAGES - LABOR	305,403	346,602	291,375	345,826
100-5633-112-00	OVERTIME	6,097	7,725	4,900	7,500
100-5633-114-00	CERTIFICATION PAY	5,372	6,000	3,750	6,000
100-5633-116-00	LONGEVITY	20,178	21,198	20,998	18,812
100-5633-120-00	FICA/MEDICARE	27,903	31,590	26,250	31,331
100-5633-122-00	RETIREMENT	50,965	52,608	44,470	51,522
100-5633-130-00	EMPLOYEE HEALTH INSURANCE	91,699	91,151	78,761	94,501
100-5633-132-00	WORKER'S COMP	14,101	17,587	16,251	14,844
100-5633-155-00	PAYROLL CONTINGENCY	0	0	0	18,984
TOTAL PERSONNEL SERVICES		552,995	605,875	517,530	620,734

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

CONTRACTS & SERVICES					
100-5633-214-00	RENTS & LEASES	89	12,061	140	7,600
100-5633-216-00	MAINTENANCE & REPAIRS	208	2,400	300	2,400
100-5633-222-00	SAFETY & REGULATORY	0	0	1,300	900
100-5633-224-00	CHEMICAL & MEDICAL	340	250	0	250
100-5633-226-00	RADIO & COMMUNICATIONS	1,801	2,200	1,750	2,200
100-5633-230-00	UNIFORMS & APPAREL	5,063	4,800	5,200	5,200
100-5633-244-00	UTILITIES	4,164	5,000	4,350	5,000
100-5633-252-00	LICENS/REGISTR/PERMITS	0	100	0	100
100-5633-253-00	FUEL TANK TESTING	51	675	500	675
100-5633-254-00	FUEL TANK INSURANCE	2,017	3,000	2,020	3,000
100-5633-256-00	SWEEP ACROSS TEXAS EXPENSE	48,384	50,000	54,260	52,000
100-5633-299-00	OTHER CONTRACTS & SERVICES	852	3,000	3,600	3,000
TOTAL CONTRACTS & SERVICES		62,968	83,486	73,420	82,325

MATERIALS & SUPPLIES

100-5633-302-00	OFFICE	80	250	650	250
100-5633-306-00	MOTOR VEHICLES	2,237	2,000	2,200	2,000
100-5633-310-00	BUILDINGS & STRUCTURES	0	750	1,100	750
100-5633-312-00	MACHINERY & EQUIPMENT	1,197	4,000	1,000	4,000
100-5633-322-00	SAFETY & REGULATORY	12,993	19,000	19,300	24,000
100-5633-324-00	CHEMICAL & MEDICAL	496	2,500	350	2,500
100-5633-330-00	UNIFORMS & APPAREL	15	0	0	400
100-5633-332-00	MINOR TOOLS & EQUIPMENT	4,175	4,000	2,200	4,000
100-5633-335-00	GAS	15,012	11,000	16,300	12,000
100-5633-336-00	DIESEL	10,498	14,000	17,500	14,000
100-5633-337-00	TIRES - TUBES - BATTERIES	7,282	7,000	5,000	7,000
100-5633-399-00	OTHER SUPPLIES	1,559	1,500	1,650	1,500

TOTAL MATERIALS & SUPPLIES

55,543	66,000	67,250	72,400
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MAINTENANCE & REPAIRS

100-5633-406-00	MOTOR VEHICLES	7,689	8,000	6,350	8,000
100-5633-410-00	BUILDINGS & STRUCTURES	0	0	800	500
100-5633-412-00	MACHINERY & EQUIPMENT	160	15,000	12,700	15,000
100-5633-426-00	RADIO & COMMUNICATIONS	24,844	300	0	300
100-5633-433-00	STREETS, MAINT, RESURFACIN	776,294	60,000	62,500	60,000
100-5633-435-00	STREETS, ROW, DRAINAGE	12,700	0	0	40,000

TOTAL MAINTENANCE & REPAIRS

821,688	83,300	82,350	123,800
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STAFF DEV & TRAINING

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

TOTAL STAFF DEV & TRAINING

0	600	0	600
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CAPITAL OUTLAY

100-5633-903-00	ARCHITECTUAL & ENGINEERING	6,400	6,000	14,000	756,000
100-5633-906-00	MOTOR VEHICLES	0	0	0	0
100-5633-911-00	CONSTR/PROJECT IMPROVEMENT	70,634	440,000	530,000	605,038
100-5633-912-00	MACHINERY & EQUIPMENT	0	0	0	122,581
100-5633-935-00	SIDEWALKS	0	20,000	0	350,000

TOTAL CAPITAL OUTLAY

77,034	466,000	544,000	1,833,619
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TOTAL STREETS & ROW

1,570,227	1,305,261	1,284,550	2,733,478
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NON-DEPARTMENTAL

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
100-5799-156-00	EMPLOYEE TURNOVER ALLOWANCE	-31,800	-31,800	0	-75,300
TOTAL PERSONNEL SERVICES		-31,800	-31,800	0	-75,300
CONTRACTS & SERVICES					
100-5799-204-01	LEGAL - GENERAL COUNSEL	134,360	100,000	107,650	135,000
100-5799-204-02	LEGAL - SPECIAL COUNSEL	11,575	15,000	10,500	12,000
100-5799-206-00	INSURANCE	102,872	100,000	115,000	117,400
100-5799-214-00	RENTS & LEASES		700	90	700
100-5799-228-00	JANITORIAL	41,469	41,500	39,500	41,500
TOTAL CONTRACTS & SERVICES		290,276	257,200	272,740	306,600
OPERATING TRANSFERS					
100-5799-837-00	TRNSF TO RADIO SYSTEM MAIN	64,508	65,000	65,500	65,000
TOTAL OPERATING TRANSFERS		64,508	65,000	65,500	65,000
CAPITAL OUTLAY					
100-5799-995-00	AMERICAN RESCUE PLAN EXPENSES	0	450,000	400,000	0
TOTAL CAPITAL OUTLAY		0	450,000	400,000	0
TOTAL NON-DEPARTMENTAL		322,983	740,400	738,240	296,300

DEBT SERVICE

300 - DEBT SERVICE FUND

DEBT SERVICE

SUMMARY

	2020-21	2021-22	2021-22	
	ACTUAL	BUDGET	ESTIMATE	BUDGET
REVENUES	694,187	1,186,422	1,252,230	1,667,464
EXPENSES	836,117	1,186,422	1,290,472	1,667,464
TOTAL - DEBT SVC	-141,930	0	-38,242	0

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

REVENUES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PROPERTY TAXES					
300-4100-00	CURRENT PROPERTY TAXES	667,945	890,002	933,800	1,371,044
300-4102-00	DELINQUENT PROPERTY TAXES	17,342	13,930	9,775	13,930
300-4104-00	PENALTY & INT ON PROP TAXES	8,900	9,000	6,600	9,000
TOTAL PROPERTY TAXES		694,187	912,932	950,175	1,393,974
INTERGOVERNMENTAL					
300-4300-00	COUNTY-ANIMAL CONTROL		11,690	11,510	11,690
TOTAL INTERGOVERNMENTAL		0	11,690	11,510	11,690
INTEREST					
300-4710-00	INTEREST EARNINGS		1,800	3,600	1,800
TOTAL INTEREST		0	1,800	3,600	1,800
OP TRANSFERS & OTHER REVENUE					
300-4901	TRNSF FR GENERAL FUND	0	0	0	0
300-4902	TRNSF FR WATER FUND	0	0	0	0
300-4903	TRNSF FR TRANSPORTATION FUND	0	0	0	
300-4915-00	TRNSF FR WASTEWATER FUND		160,000	186,945	160,000
300-4935-00	TRNSF FR LEDC FUND		0	0	0
300-4945-00	TRNSF FR DRAINAGE FUND		100,000	100,000	100,000
300-4950	TRNSF FR HOTEL MOTEL TAX FUND				0
TOTAL OP TRANSFERS & OTHER REVENUE		0	260,000	286,945	260,000
TOTAL REVENUES		694,187	1,186,422	1,252,230	1,667,464

300 - DEBT SERVICE

DEBT SERVICE

DEBT EXPENSE

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
DEBT SERVICE				
300-5199-850-00 ADMINISTRATION COSTS	0	800	800	0
300-5199-854-00 2022 TAX NOTE	0	0	4,050	371,582
300-5199-857-00 2016 GO REFUNDING	383,097	686,835	686,835	696,864
300-5199-869-00 06 TAX & REV CO BONDS	0	0	0	0
300-5199-871-00 06A TAX & REV CO'S	0	0	0	0
300-5199-877-00 15 TAX & REV CO'S	453,020	498,787	598,787	599,018
TOTAL DEBT SERVICE	836,117	1,186,422	1,290,472	1,667,464

ELECTRIC DEPT.

500 - ELECTRIC UTILITY FUND

**ELECTRIC
SUMMARY**

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
REVENUES	11,411,162	12,069,155	12,679,564	13,573,255
EXPENSES				
BILLING	785,564	828,255	889,338	942,405
DISTRIBUTION	1,408,048	1,853,145	1,694,870	2,459,061
NON-DEPARTMENTAL (power purchase costs)	9,911,682	9,381,997	9,588,564	9,938,169
TOTAL - ELECTRIC	12,105,294	12,063,397	12,172,772	13,339,635
TOTAL - ELECTRIC	-694,132	5,758	506,792	233,620

**500 - ELECTRIC UTILITY
REVENUES**

REVENUES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
FINES & FEES					
500-4482-00	CREDIT CARD FEES FR CUSTOMERS	85,608	71,025	111,635	71,025
TOTAL FINES & FEES		85,608	71,025	111,635	71,025
SERVICES & FEES					
500-4501-00	FUEL SALES	6,714,817	7,227,342	7,292,045	7,464,300
500-4502-00	LOCAL SALES	4,037,419	4,102,435	4,278,531	4,804,500
500-4504-00	SALES - PENALTY	191,908	219,423	250,875	250,000
500-4507-00	TAP FEES	18,800	15,500	21,200	20,000
500-4508-00	CONNECT FEES	29,218	28,900	30,150	28,900
TOTAL SERVICES & FEES		10,992,161	11,593,600	11,872,801	12,567,700
INTEREST					
500-4710-00	INTEREST EARNINGS	321	1,030	1,030	1,030
TOTAL INTEREST		321	1,030	1,030	1,030
MISCELLANEOUS					
500-4800-00	CARES REIMBURSEMENT	11,369	0	0	0
500-4806-00	SALE OF FIXED ASSETS	0	500	0	500
500-4808-00	INSURANCE REIMBURSEMENT	3,990	0	1,010	0
500-4809-00	EXPENDITURE REIMBURSEMENT	88,458	0	52,030	0
500-4830-00	OTHER MISC REVENUE	2,757	3,000	30,775	3,000
TOTAL MISCELLANEOUS		106,574	3,500	83,815	3,500
OP TRANSFERS & OTHER REVENUES					
500-4904-00	TRNSF FR SERIES 2022 TAX NOTE	0	0	0	350,000
500-4908-00	TRNSF FR RATE MITIGATION	0	0	174,600	80,000
500-4923-00	TRNSF FR ELEC DISTR UPGR FD	226,498	400,000	435,683	500,000
TOTAL OP TRANSFERS & OTHER REVENUES		226,498	400,000	610,283	930,000
TOTAL REVENUES		11,411,162	12,069,155	12,679,564	13,573,255

**500 - ELECTRIC UTILITY
PUBLIC UTILITY
BILLING**

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
500-5740-102-00	SALARIES - ADMINISTRATIVE	75,301	74,989	73,935	74,988
500-5740-104-00	SALARIES - SUPERVISORY	80,602	80,255	82,935	80,340
500-5740-105-00	SALARIES - PROFESSIONAL	12,754	12,703	12,000	12,703
500-5740-106-00	WAGES - CLERICAL	128,267	155,742	130,968	155,738
500-5740-108-00	WAGES - LABOR	76,908	76,724	78,075	76,724
500-5740-112-00	OVERTIME	8,637	2,575	10,700	2,450
500-5740-116-00	LONGEVITY	15,275	15,943	24,572	17,418
500-5740-120-00	FICA/MEDICARE	29,404	32,984	30,550	32,161
500-5740-122-00	RETIREMENT	54,639	54,418	52,225	52,888
500-5740-130-00	EMPLOYEE HEALTH INSURANCE	68,313	69,263	63,323	71,078
500-5740-132-00	WORKER'S COMP	1,533	2,339	2,060	1,993
500-5740-150-00	CAR ALLOWANCE	0	0	0	
500-5740-155-00	PAYROLL CONTINGENCY	0	0	0	19,604
TOTAL PERSONNEL SERVICES		551,634	577,935	561,343	598,085

UTILITY BILLING	Full-time	Part-time	Active	Vacant	Budgeted
Customer Svc/Utility Supervisor	X		1		X
Customer Service Coordinator	X		1		X
Cashier/Customer Service	X		3		X
Meter Reader	X		2		X

CONTRACTS & SERVICES					
500-5740-204-00	LEGAL	0	104	0	104
500-5740-212-00	FINANCIAL & ACCOUNTING	15,975	15,000	15,000	15,000
500-5740-214-00	RENTS & LEASES	2,850	4,000	1,775	3,000
500-5740-216-00	MAINTENANCE & REPAIRS	2,577	2,600	2,850	2,600
500-5740-218-00	COMPUTER EQUIP & SOFTWARE	33,968	45,000	62,775	78,000
500-5740-222-00	SAFETY & REGULATORY	8	0	45	0
500-5740-224-00	CHEMICAL & MEDICAL	0	200	85	0
500-5740-226-00	RADIO & COMMUNICATIONS	4,459	3,800	5,150	3,800
500-5740-230-00	UNIFORMS & APPAREL	614	600	455	600
500-5740-240-00	POSTAGE & SHIPPING	41,452	25,000	21,750	25,000
500-5740-241-00	BANK SERVICE CHARGES	0	500	0	500
500-5740-299-00	OTHER CONTRACTS & SERVICES	11,392	18,000	48,750	76,900
TOTAL CONTRACTS & SERVICES		113,295	114,804	158,635	205,504

MATERIALS & SUPPLIES

500-5740-302-00	OFFICE	9,695	10,566	10,250	10,566
500-5740-304-00	COMPUTER EQUIP & SOFTWARE	1,504	3,000	2,200	3,000
500-5740-320-00	FOOD & BEVERAGE	0	150	50	150
500-5740-326-00	RADIO & COMMUNICATION	0	0	0	0
500-5740-330-00	UNIFORMS & APPAREL	74	800	980	800
500-5740-332-00	MINOR TOOLS & EQUIPMENT	0	200	175	200
500-5740-334-00	OFFICE FURNITURE	0	800	800	800
500-5740-335-00	GAS	4,642	4,050	6,100	4,050
500-5740-337-00	TIRES - TUBES - BATTERIES	539	800	0	800
500-5740-399-00	OTHER SUPPLIES	38	300	400	300

TOTAL MATERIALS & SUPPLIES

16,491	20,666	20,955	20,666
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MAINTENANCE & REPAIRS

500-5740-402-00	OFFICE EQUIPMENT	0	300	300	300
500-5740-404-00	COMPUTER EQUIP & SOFTWARE	6,365	0	0	0
500-5740-406-00	MOTOR VEHICLES	250	1,000	1,475	1,500
500-5740-410-00	BUILDINGS & STRUCTURES	92	1,000	0	1,000
500-5740-412-00	MACHINERY & EQUIPMENT	410	600	180	600
500-5740-426-00	RADIO & COMMUNICATIONS	0	350	0	350
500-5740-499-00	OTHER MAINTENANCE & REPAIRS	0	200	0	200

TOTAL MAINTENANCE & REPAIRS

7,117	3,450	1,955	3,950
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STAFF DEV & TRAINING

500-5740-502-00	DUES & SUBSCRIPTIONS	300	0	300	0
500-5740-508-00	MTGS-SEMINARS-CONFERENCES	696	3,000	250	3,000
500-5740-510-00	TRANSPORTATION & LODGING	0	400	0	1,200

TOTAL STAFF DEV & TRAINING

996	3,400	550	4,200
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MISCELLANEOUS

500-5740-740-00	CREDIT CARD FEES	96,030	75,000	145,900	110,000
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TOTAL MISCELLANEOUS

96,030	75,000	145,900	110,000
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CAPITAL OUTLAY

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

0	33,000	0	0
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TOTAL BILLING

785,564	828,255	889,338	942,405
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**500 - ELECTRIC UTILITY
PUBLIC UTILITY
DISTRIBUTION**

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
500-5745-104-00	SALARIES - SUPERVISORY	177,815	177,959	171,465	177,979
500-5745-105-00	SALARIES - PROFESSIONAL	0	0	0	
500-5745-106-00	WAGES - CLERICAL	36,118	35,971	34,680	35,971
500-5745-108-00	WAGES - LABOR	362,833	432,080	335,800	431,856
500-5745-112-00	OVERTIME	23,953	16,480	19,180	16,000
500-5745-116-00	LONGEVITY	13,027	14,083	14,455	15,546
500-5745-120-00	FICA/MEDICARE	46,164	51,758	43,400	51,817
500-5745-122-00	RETIREMENT	84,395	87,324	72,850	85,211
500-5745-130-00	EMPLOYEE HEALTH INSURANCE	82,667	82,462	69,450	84,501
500-5745-132-00	WORKER'S COMP	7,659	12,649	10,950	10,775
500-5745-155-00	PAYROLL CONTINGENCY	0	0	0	32,629
TOTAL PERSONNEL SERVICES		834,629	910,766	772,230	942,285

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

CONTRACTS & SERVICES					
500-5745-207-00	PRINTING, MKTG & PUBLIC RE	37	400	0	400
500-5745-214-00	RENTS & LEASES	1,800	40,999	1,800	25,000
500-5745-216-00	MAINTENANCE & REPAIRS	90	300	0	500
500-5745-222-00	SAFETY & REGULATORY	665	3,000	1,300	4,000
500-5745-226-00	RADIO & COMMUNICATIONS	5,099	4,860	5,000	4,860
500-5745-240-00	POSTAGE & SHIPPING	1	300	0	300
500-5745-244-00	UTILITIES	1,735	3,000	2,200	3,000
500-5745-299-00	OTHER CONTRACTS & SERVICES	134,668	165,000	155,900	295,000
TOTAL CONTRACTS & SERVICES		144,096	217,859	166,200	333,060

MATERIALS & SUPPLIES					
500-5745-302-00	OFFICE	321	300	600	300

500-5745-304-00	COMPUTER EQUIP & SOFTWARE	27	300	1,830	300
500-5745-306-00	MOTOR VEHICLES	406	0	1,300	500
500-5745-322-00	SAFETY & REGULATORY	4,751	4,000	2,060	5,000
500-5745-324-00	CHEMICAL & MEDICAL	930	5,600	2,000	5,600
500-5745-326-00	RADIO & COMMUNICATIONS	0	200	0	200
500-5745-328-00	JANITORIAL	368	750	350	750
500-5745-330-00	UNIFORMS & APPAREL	6,251	7,710	4,200	7,710
500-5745-332-00	MINOR TOOLS & EQUIPMENT	3,156	5,000	4,100	5,000
500-5745-334-00	OFFICE FURNITURE	202	250	25	250
500-5745-335-00	GAS	2,883	5,504	7,890	7,000
500-5745-336-00	DIESEL	6,823	8,000	10,500	9,000
500-5745-337-00	TIRES - TUBES - BATTERIES	1,309	3,500	900	3,500
500-5745-380-00	BULK MATERIALS	0	1,000	2,300	1,200
500-5745-399-00	OTHER SUPPLIES	3,901	5,500	6,300	5,500
TOTAL MATERIALS & SUPPLIES		31,329	47,614	44,355	51,810
MAINTENANCE & REPAIRS					
500-5745-406-00	MOTOR VEHICLES	1,536	2,500	1,750	2,500
500-5745-410-00	BUILDINGS & STRUCTURES	414	250	0	250
500-5745-412-00	MACHINERY & EQUIPMENT	13,918	15,000	14,900	15,000
500-5745-426-00	RADIO & COMMUNICATIONS	0	100	0	100
500-5745-451-00	METERS & BOXES	32,341	50,000	30,500	55,000
500-5745-453-00	TRANSFORMERS	0	20,000	19,050	30,000
500-5745-455-00	DISTRIBUTION & SERVICE LINES	67,509	80,000	76,500	95,000
500-5745-456-00	STREET LIGHTS	21,441	25,000	26,500	30,000
TOTAL MAINTENANCE & REPAIRS		137,159	192,850	169,200	227,850
STAFF DEV & TRAINING					
500-5745-508-00	MTGS-SEMINARS-CONFERENCES	6,684	8,756	7,665	8,756
500-5745-510-00	TRANSPORTATION & LODGING	0	300	0	300
TOTAL STAFF DEV & TRAINING		6,684	9,056	7,665	9,056
CAPITAL OUTLAY					
500-5745-903-00	ENGINEERING & DESIGN	2,240	0	0	0
500-5745-906-00	MOTOR VEHICLES	1,400	0	0	350,000
500-5745-910-00	BUILDINGS & STRUCTURES	0	150,000	36,000	0
500-5745-911-00	CONSTR/PROJECT IMPROVEMENT	226,499	300,000	433,200	500,000
500-5745-912-00	MACHINERY & EQUIPMENT	0	0	0	0
500-5745-927-00	TRANSFORMERS	24,013	25,000	66,020	45,000
TOTAL CAPITAL OUTLAY		254,152	475,000	535,220	895,000
TOTAL DISTRIBUTION		1,408,048	1,853,145	1,694,870	2,459,061

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

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
CONTRACTS & SERVICES				
500-5799-206-00 INSURANCE	21,648	22,100	25,670	22,100
500-5799-222-00 SAFETY & REGULATORY	0	0	0	0
500-5799-298-00 WHOLESALE POWER PURCH	7,927,607	7,264,300	7,428,375	7,464,300
500-5799-299-00 OTHER CONTRACTS & SERVICES	0	0		0
TOTAL CONTRACT & SERVICES	7,949,256	7,286,400	7,454,045	7,486,400
OPERATING TRANSFERS				
500-5799-800-00 TRANSF TO GENERAL FUND	1,877,359	2,009,111	2,048,030	2,300,555
500-5799-849-00 TRNSF OUT-OVERHEAD COSTS	13,916	15,337	15,337	16,569
TOTAL OPERATING TRANSFERS	1,891,275	2,024,448	2,063,367	2,317,124
DEBT SERVICE				
500-5799-854-00 2022 TAX NOTE	0	0	0	63,490
500-5799-879-00 SIB LOAN	71,151	71,149	71,152	71,155
TOTAL DEBT SERVICE	71,151	71,149	71,152	134,645
TOTAL NON-DEPARTMENTAL	9,911,682	9,381,997	9,588,564	9,938,169

WATER DEPT.

520 - WATER UTILITY FUND

**WATER
SUMMARY**

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
REVENUES	3,711,636	5,744,622	4,293,677	4,934,269
EXPENSES				
DISTRIBUTION	1,897,608	2,931,935	1,828,853	2,303,501
TREATMENT	934,112	989,296	1,101,342	933,575
NON-DEPARTMENTAL	1,228,759	1,661,719	1,493,023	1,694,869
TOTAL - WATER	4,060,478	5,582,950	4,423,218	4,931,945
TOTAL - WATER	-348,842	161,672	-129,541	2,324

**520 - WATER UTILITY
WATER UTILITY
REVENUES**

REVENUES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
INTERGOVERNMENTAL				
520-4355-00 GRANT FUNDING	0	60,000	0	0
TOTAL INTEREST	0	60,000	0	0
SERVICES & FEES				
520-4502-00 SALES	3,570,687	3,757,535	3,744,135	4,000,682
520-4507-00 TAP FEES	15,025	18,500	23,600	20,500
520-4508-00 CONNECT FEES	11,300	16,600	2,675	16,600
TOTAL SERVICES & FEES	3,597,012	3,792,635	3,770,410	4,037,782
INTEREST				
520-4710-00 INTEREST EARNINGS	522	1,200	120	1,200
TOTAL INTEREST	522	1,200	120	1,200
MISCELLANEOUS				
520-4805-00 OTHER SOURCES	0	0	0	0
520-4806-00 SALE OF FIXED ASSETS	1,594	2,500	0	2,500
520-4830-00 OTHER MISC REVENUE	112,508	157,500	92,360	112,000
TOTAL MISCELLANEOUS	114,102	160,000	92,360	114,500
OP TRANSFERS & OTHER REVENUE				
520-4903-00 TRNSF FR ARP GRANT FUND	0	1,300,000	0	350,000
520-4915-00 TRNSF FR WASTEWATER FUND (OFFSET DEBT)	0	430,787	430,787	430,787
TOTAL OP TRANSFERS & OTHER REVENUE	0	1,730,787	430,787	780,787
TOTAL REVENUES	3,711,636	5,744,622	4,293,677	4,934,269

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
520-5750-102-00	SALARIES - ADMINISTRATIVE	41,648	41,478	40,600	41,478
520-5750-104-00	SALARIES - SUPERVISORY	45,460	77,501	43,843	77,533
520-5750-105-00	SALARIES - PROFESSIONAL	4,724	12,941	4,475	12,959
520-5750-106-00	WAGES - CLERICAL	8,788	8,797	8,500	8,797
520-5750-108-00	WAGES - LABOR	153,675	126,829	114,855	123,674
520-5750-112-00	OVERTIME	11,532	5,305	5,500	5,150
520-5750-116-00	LONGEVITY	7,842	8,705	8,175	8,808
520-5750-120-00	FICA/MEDICARE	20,114	21,600	16,800	21,298
520-5750-122-00	RETIREMENT	37,691	35,972	34,465	35,023
520-5750-130-00	EMPLOYEE HEALTH INSURANCE	53,259	51,585	36,150	52,459
520-5750-132-00	WORKER'S COMP	2,885	3,731	3,416	3,105
520-5750-155-00	PAYROLL CONTINGENCY	0	0	0	14,243
TOTAL PERSONNEL SERVICES		387,619	394,444	316,779	404,527

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
520-5750-212-00	FINANCIAL & ACCOUNTING	3,443	3,300	3,330	3,300
520-5750-214-00	RENTS & LEASES	822	7,948	150	17,650
520-5750-222-00	SAFETY & REGULATORY	0	5,500	30	5,500
520-5750-224-00	CHEMICAL & MEDICAL	0	300	0	300
520-5750-226-00	RADIO & COMMUNICATIONS	1,631	2,200	1,200	2,200
520-5750-240-00	POSTAGE & SHIPPING	0	100	0	100
520-5750-244-00	UTILITIES	661	0	800	700
520-5750-290-00	GBRA - LULING PIPELINE O&M	200,871	230,305	194,937	262,512
520-5750-292-00	GBRA - LUL CAP RECOVERY CHG	62,161	60,820	128,478	60,803
520-5750-296-00	GBRA - LUL WTR PLANT O&M	785,989	747,130	536,700	816,666
520-5750-297-00	GBRA - CARRIZO PROJECT '20	263,542	128,738	402,284	447,193
520-5750-297-01	GBRA - CARRIZO A/F	0	0	0	
520-5750-299-00	OTHER CONTRACTS & SERVICES	46,715	0	52,343	16,500
TOTAL CONTRACTS & SERVICES		1,365,836	1,186,841	1,320,252	1,633,924

MATERIALS & SUPPLIES

520-5750-302-00	OFFICE	358	1,000	1,200	1,000
520-5750-310-00	BUILDING & STRUCTURES	599	600	635	600
520-5750-312-00	MACHINERY & EQUIPMENT	1,716	2,000	110	2,000
520-5750-322-00	SAFETY & REGULATORY	1,006	2,700	2,100	2,700
520-5750-324-00	CHEMICAL & MEDICAL	68	300	50	300
520-5750-328-00	JANITORIAL	379	700	200	700
520-5750-330-00	UNIFORMS & APPAREL	3,405	4,000	3,740	4,400
520-5750-332-00	MINOR TOOLS & EQUIPMENT	2,626	2,900	1,720	2,900
520-5750-335-00	GAS	18,484	14,500	24,700	14,500
520-5750-336-00	DIESEL	3,686	5,350	5,100	5,350
520-5750-337-00	TIRES - TUBES - BATTERIES	0	1,200	0	1,200
520-5750-380-00	BULK MATERIALS	5,236	6,800	10,300	8,800

TOTAL MATERIALS & SUPPLIES

37,564	42,050	49,855	44,450
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MAINTENANCE & REPAIRS

520-5750-406-00	MOTOR VEHICLES	3,951	2,500	4,450	3,500
520-5750-410-00	BUILDINGS & STRUCTURES	220	1,000	1,540	1,000
520-5750-412-00	MACHINERY & EQUIPMENT	5,083	3,500	11,467	7,500
520-5750-426-00	RADIO & COMMUNICATIONS	0	500	0	500
520-5750-480-00	SERVICE LINES	19,627	13,000	10,600	13,000
520-5750-482-00	MAINS	16,271	14,000	18,640	14,000
520-5750-484-00	WATER METERS & BOXES	51,253	70,000	78,900	70,000
520-5750-490-00	HYDRANTS & VALVES	7,612	7,000	5,200	7,000

TOTAL MAINTENANCE & REPAIRS

104,017	111,500	130,797	116,500
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STAFF DEV & TRAINING

520-5750-502-00	DUES & SUBSCRIPTIONS	525	600	0	600
520-5750-506-00	CERTIFICATION & LICENSING	1,247	1,100	780	1,100
520-5750-508-00	MTGS-SEMINARS-CONFERENCES	800	2,400	2,440	2,400

TOTAL STAFF DEV & TRAINING

2,572	4,100	3,220	4,100
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CAPITAL OUTLAY

520-5750-910-00	BUILDINGS & STRUCTURES	0	0	0	100,000
520-5750-912-00	MACHINERY & EQUIPMENT	0	750,000	0	0
520-5750-960-00	WATER MAINS & LINES	0	443,000	0	0
520-5750-964-00	WATER TOWER REPAIR	0	0	7,950	0

TOTAL CAPITAL OUTLAY

0	1,193,000	7,950	100,000
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TOTAL WATER DISTRIBUTION

1,897,608	2,931,935	1,828,853	2,303,501
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**520 - WATER UTILITY
PUBLIC UTILITY
WATER TREATMENT**

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
CONTRACTS & SERVICES				
520-5755-200-00 GBRA - TREATMENT PLANT O&M	934,112	989,296	1,101,342	933,575
TOTAL CONTRACT & SERVICES	934,112	989,296	1,101,342	933,575
TOTAL WATER TREATMENT	934,112	989,296	1,101,342	933,575

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

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
CONTRACTS & SERVICES				
520-5799-206-00 INSURANCE	18,747	20,747	20,544	20,747
520-5799-298-00 14 GBRA CONTR REV BONDS	448,032	407,158	447,776	447,200
TOTAL CONTRACTS & SERVICES	466,779	427,905	468,320	467,947
OPERATING TRANSFERS				
520-5799-800-00 TRANSF TO GENERAL FUND	170,100	300,896	91,782	290,590
520-5799-849-00 TRNSF OUT-OVERHEAD COSTS	5,154	5,837	5,837	6,079
TOTAL OPERATING TRANSFERS	175,254	306,733	97,619	296,669
DEBT SERVICE				
520-5799-857-00 2016 GO REFUNDING	30,921	200,159	200,159	203,081
520-5799-871-00 06A TAX & REV CO'S	676	0	0	0
520-5799-877-00 15 TAX & REV CO'S	472,453	644,249	644,249	644,496
520-5799-879-00 SIB LOAN	82,676	82,673	82,676	82,676
TOTAL DEBT SERVICE	586,726	927,081	927,084	930,253
TOTAL NON-DEPARTMENTAL	1,228,759	1,661,719	1,493,023	1,694,869

WASTEWATER DEPT.

540 - WASTEWATER UTILITY FUND

**WASTEWATER
SUMMARY**

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
REVENUES	2,432,390	3,034,591	2,707,461	4,363,300
EXPENSES				
COLLECTION	409,105	450,563	547,280	1,749,763
TREATMENT	890,193	1,393,158	889,292	733,846
NON-DEPARTMENTAL	0	1,141,399	1,270,856	1,723,684
TOTAL - WASTEWATER	1,299,299	2,985,120	2,707,428	4,207,293
TOTAL - WASTEWATER	1,133,092	49,471	33	156,007

540 - WASTEWATER UTILITY
WASTEWATER
REVENUES

REVENUES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
SERVICES & FEES				
540-4502-00 SALES	2,349,465	2,517,791	2,578,600	2,870,500
540-4507-00 TAP FEES	7,825	12,500	10,800	10,500
TOTAL SERVICES & FEES	2,357,290	2,530,291	2,589,400	2,881,000
INTEREST				
540-4710-00 INTEREST EARNINGS	3,651	1,800	10,200	1,800
TOTAL INTEREST	3,651	1,800	10,200	1,800
MISCELLANEOUS				
540-4804-00 TRNSFR FROM SERIES 2022	0	0	0	1,300,000
540-4806-00 SALE OF FIXED ASSETS	0	2,500	0	500
540-4830-00 OTHER MISC REVENUE	71,450	500,000	107,861	180,000
TOTAL MISCELLANEOUS	71,450	502,500	107,861	1,480,500
TOTAL REVENUES	2,432,390	3,034,591	2,707,461	4,363,300

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
540-5760-102-00	SALARIES - ADMINISTRATIVE	24,915	24,813	24,166	24,814
540-5760-104-00	SALARIES - SUPERVISORY	39,014	31,121	37,632	31,133
540-5760-105-00	SALARIES - PROFESSIONAL	1,890	8,218	1,790	8,231
540-5760-106-00	WAGES - CLERICAL	3,515	3,518	3,382	3,519
540-5760-108-00	WAGES - LABOR	125,838	127,494	141,295	128,341
540-5760-112-00	OVERTIME	6,913	3,090	8,200	3,000
540-5760-116-00	LONGEVITY	5,153	5,793	5,793	6,343
540-5760-120-00	FICA/MEDICARE	15,647	15,634	16,700	15,712
540-5760-122-00	RETIREMENT	28,446	26,036	28,050	25,837
540-5760-130-00	EMPLOYEE HEALTH INSURANCE	44,614	39,578	43,800	40,981
540-5760-132-00	WORKER'S COMP	2,670	3,956	3,506	3,389
540-5760-150-00	CAR ALLOWANCE	0	0	0	0
540-5760-155-00	PAYROLL CONTINGENCY	0	0	0	9,788
TOTAL PERSONNEL SERVICES		298,614	289,251	314,314	301,088

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

CONTRACTS & SERVICES					
540-5760-212-00	FINANCIAL & ACCOUNTING	3,443	3,300	3,327	3,300
540-5760-214-00	RENTS & LEASES	0	32,637	7,165	16,700
540-5760-224-00	CHEMICAL & MEDICAL	20	255	90	255
540-5760-226-00	RADIO & COMMUNICATIONS	675	1,000	690	1,000
540-5760-244-00	UTILITIES	15,012	13,000	21,075	16,000
TOTAL CONTRACTS & SERVICES		19,150	50,192	32,347	37,255

MATERIALS & SUPPLIES					
540-5760-302-00	OFFICE	603	500	660	500
540-5760-310-00	BUILDINGS & STRUCTURES	197	500	0	500
540-5760-312-00	MACHINERY & EQUIPMENT	239	0	0	0
540-5760-322-00	SAFETY & REGULATORY	395	1,000	230	1,000
540-5760-324-00	CHEMICAL & MEDICAL	0	120	10	120

540-5760-328-00	JANITORIAL	514	1,000	200	1,000
540-5760-330-00	UNIFORMS & APPAREL	3,240	3,200	3,905	4,100
540-5760-332-00	MINOR TOOLS & EQUIPMENT	1,880	1,500	2,050	1,500
540-5760-335-00	GAS	41	2,400	700	2,400
540-5760-336-00	DIESEL	154	250	155	250
540-5760-337-00	TIRES - TUBES - BATTERIES	131	2,200	310	2,200
540-5760-380-00	BULK MATERIALS	7,929	15,000	5,050	15,000
TOTAL MATERIALS & SUPPLIES		15,323	27,670	13,270	28,570
MAINTENANCE & REPAIRS					
540-5760-406-00	MOTOR VEHICLES	1,661	4,000	2,640	4,000
540-5760-412-00	MACHINERY & EQUIPMENT	4,414	11,000	15,145	11,000
540-5760-480-00	SERVICE LINES	5,082	7,000	6,300	7,000
540-5760-482-00	MAINS	4,573	6,000	6,500	6,000
540-5760-484-00	LIFT STATIONS & METERS	57,090	47,500	105,150	47,500
540-5760-486-00	MANHOLES	522	3,000	1,400	3,000
TOTAL MAINTENANCE & REPAIRS		73,343	78,500	137,135	78,500
STAFF DEV & TRAINING					
540-5760-502-00	DUES & SUBSCRIPTIONS	450	350	0	350
540-5760-506-00	CERTIFICATION & LICENSING	1,994	2,000	1,130	2,000
540-5760-508-00	MTGS-SEMINARS-CONFERENCES	232	2,000	375	2,000
TOTAL STAFF DEV & TRAINING		2,676	4,350	1,505	4,350
CAPITAL OUTLAY					
540-5760-903-00	ENGINEERING & DESIGN	0	0	48,709	0
540-5760-904-00	COMPUTER EQUIP & SOFTWARE	0	600	0	0
540-5760-906-00	MOTOR VEHICLES	0	0	0	0
540-5760-911-00	CONSTRUCTION/PROJECT IMP	0	0	0	1,300,000
TOTAL CAPITAL OUTLAY		0	600	48,709	1,300,000
TOTAL WASTEWATER COLLECTION		409,105	450,563	547,280	1,749,763

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

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
CONTRACTS & SERVICES				
540-5765-200-00 GBRA - TREATMENT PLANT O&M	890,193	1,393,158	889,292	733,846
TOTAL CONTRACTS & SERVICES	890,193	1,393,158	889,292	733,846
TOTAL WASTEWATER TREATMENT	890,193	1,393,158	889,292	733,846

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

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
CONTRACTS & SERVICES				
540-5799-206-00 INSURANCE		4,800	13,400	4,800
TOTAL CONTRACTS & SERVICES	0	4,800	13,400	4,800
OPERATING TRANSFERS				
540-5799-800-00 TRNSF TO GENERAL FUND		379,757	473,673	752,586
540-5799-802-00 TRANSF TO I&S DEBT SVC FUND		160,000	186,945	160,000
540-5799-822-00 TRANSF TO WATER FUND		430,787	430,787	430,787
540-5799-849-00 TRNSF OUT-OVERHEAD COSTS		2,352	2,352	2,352
TOTAL OPERATING TRANSFERS	0	972,896	1,093,757	1,345,725
DEBT SERVICE				
540-5799-854-00 2022 TAX NOTE		0	0	208,985
540-5799-857-00 2016 GO REFUNDING		30,744	30,744	31,193
540-5799-877-00 15 TAX & REV CO'S		55,852	55,852	55,874
540-5799-879-00 SIB LOAN		77,107	77,103	77,107
TOTAL DEBT SERVICE	0	163,703	163,699	373,159
TOTAL NON-DEPARTMENTAL	0	1,141,399	1,270,856	1,723,684

SOLID WASTE DEPT.

560 - SOLID WASTE FUND

SOLID WASTE
SUMMARY

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
REVENUES	2,038,352	2,063,450	1,930,465	2,154,685
EXPENSES				
HAND COLLECTION	1,034,055	955,869	888,207	966,248
BIN COLLECTION	542,476	464,865	523,097	486,373
RECYCLING	81,003	84,192	77,350	87,366
LAND-FILL	22,710	700	0	25,700
NON-DEPARTMENTAL	247,580	321,512	322,848	323,230
TOTAL - SOLID WASTE	1,927,824	1,827,138	1,811,502	1,888,917
TOTAL - SOLID WASTE	110,528	236,312	118,963	265,768

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

REVENUES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
SERVICES & FEES					
560-4506-00	SERVICES & CHARGES	63,969	50,750	52,922	56,300
560-4509-00	RECYCLE COLLECTIONS	55,586	55,400	38,875	45,360
560-4515-00	BIN COLLECTIONS	1,914,756	1,950,500	1,804,168	2,048,025
TOTAL SERVICES & FEES		2,034,311	2,056,650	1,895,965	2,149,685
INTEREST					
560-4710-00	INTEREST EARNINGS	1,186	1,800	3,900	1,500
TOTAL INTEREST		1,186	1,800	3,900	1,500
MISCELLANEOUS					
560-4806-00	SALE OF FIXED ASSETS	0	1,500	0	0
560-4819-00	CTR DONATION	0	0	27,000	0
560-4831-00	RECYCLABLES INCOME	2,855	3,500	3,600	3,500
TOTAL MISCELLANEOUS		2,855	5,000	30,600	3,500
TOTAL REVENUES		2,038,352	2,063,450	1,930,465	2,154,685

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
560-5770-102-00	SALARIES - ADMINISTRATIVE	14,751	14,691	14,285	14,691
560-5770-104-00	SALARIES - SUPERVISORY	14,125	12,930	13,684	12,935
560-5770-105-00	SALARIES - PROFESSIONAL	945	2,208	900	2,211
560-5770-106-00	WAGES - CLERICAL	1,757	1,759	1,700	1,759
560-5770-108-00	WAGES - LABOR	60,494	60,545	47,810	60,909
560-5770-116-00	LONGEVITY	2,168	2,467	2,467	2,056
560-5770-120-00	FICA/MEDICARE	7,124	7,249	5,800	7,234
560-5770-122-00	RETIREMENT	13,040	12,309	10,050	11,896
560-5770-130-00	EMPLOYEE HEALTH INSURANCE	21,785	19,542	15,180	20,023
560-5770-132-00	WORKER'S COMP	2,694	3,460	3,174	2,941
560-5770-150-00	CAR ALLOWANCE	0	0	0	0
560-5770-155-00	PAYROLL CONTINGENCY	0	0	0	4,618
TOTAL PERSONNEL SERVICES		138,881	137,160	115,050	141,273

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

CONTRACTS & SERVICES					
560-5770-202-00	ADMINISTRATION & OPERATION	882,533	800,000	752,310	803,880
560-5770-207-00	PRINTING, MKTG & PUBLIC RE	0	0	340	336
560-5770-212-00	FINANCIAL & ACCOUNTING	1,017	1,774	1,792	1,774
560-5770-224-00	CHEMICAL & MEDICAL	0	500	90	500
560-5770-230-00	UNIFORMS & APPAREL	1,321	1,500	1,030	1,500
TOTAL CONTRACTS & SERVICES		884,871	803,774	755,562	807,990

MATERIALS & SUPPLIES					
560-5770-306-00	MOTOR VEHICLES	209	1,200	720	1,200
560-5770-322-00	SAFETY & REGULATORY	691	550	865	800
560-5770-324-00	CHEMICAL & MEDICAL	0	100	0	100
560-5770-332-00	MINOR TOOLS & EQUIPMENT	373	500	60	500
560-5770-335-00	GAS	3,765	1,700	5,900	4,500
560-5770-336-00	DIESEL	2,055	4,000	2,200	3,000
560-5770-337-00	TIRES - TUBES - BATTERIES	0	2,285	680	2,285
560-5770-399-00	OTHER SUPPLIES	23	100	330	100
TOTAL MATERIALS & SUPPLIES		7,116	10,435	10,755	12,485

MAINTENANCE & REPAIRS

560-5770-406-00	MOTOR VEHICLES	1,394	0	1,005	0
560-5770-412-00	MACHINERY & EQUIPMENT	1,793	4,500	5,835	4,500

TOTAL MAINTENANCE & REPAIRS

3,187	4,500	6,840	4,500
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CAPITAL OUTLAY

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

TOTAL CAPITAL OUTLAY

0	0	0	0
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TOTAL HAND COLLECTIONS

1,034,055	955,869	888,207	966,248
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**560 - SOLID WASTE UTILITY
PUBLIC UTILITY
BIN COLLECTIONS**

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES				
560-5772-102-00 SALARIES - ADMINISTRATIVE	9,173	9,136	8,812	9,136
560-5772-104-00 SALARIES, - SUPERVISORY	19,401	19,455	19,380	19,423
560-5772-108-00 WAGES - LABOR	50,195	0	150	0
560-5772-112-00 OVERTIME	1,221	412	360	400
560-5772-116-00 LONGEVITY	1,779	971	971	1,013
560-5772-120-00 FICA/MEDICARE	6,271	2,321	2,245	2,293
560-5772-122-00 RETIREMENT	11,308	3,926	3,610	3,770
560-5772-130-00 EMPLOYEE HEALTH INSURANCE	12,565	3,277	3,100	3,344
560-5772-132-00 WORKER'S COMP	923	899	891	762
560-5772-150-00 CAR ALLOWANCE	0	0	0	0
560-5772-155-00 PAYROLL CONTINGENCY	0	0	0	1,577
TOTAL PERSONNEL SERVICES	112,835	40,397	39,519	41,718
CONTRACTS & SERVICES				
560-5772-202-00 ADMINISTRATION & OPERATION	411,216	404,373	461,978	424,560
560-5772-214-00 RENTS & LEASES	6,149	7,245	7,200	7,245
560-5772-222-00 SAFETY & REGULATORY	11,100	8,400	12,000	8,400
560-5772-299-00 OTHER CONTRACTS & SERVICES	1,175	4,450	2,400	4,450
TOTAL CONTRACTS & SERVICES	429,641	424,468	483,578	444,655
MAINTENANCE & REPAIRS				
560-5772-499-00 OTHER MAINTENANCE & REPAIR	0	0	0	0
TOTAL MAINTENANCE & REPAIRS	0	0	0	0
TOTAL BIN COLLECTIONS	542,476	464,865	523,097	486,373

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

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES					
560-5774-108-00	WAGES - LABOR	28,519	29,394	28,500	29,522
560-5774-116-00	LONGEVITY	480	600	200	720
560-5774-120-00	FICA/MEDICARE	2,252	2,295	2,260	2,314
560-5774-122-00	RETIREMENT	3,786	3,821	3,700	3,804
560-5774-130-00	EMPLOYEE HEALTH INSURANCE	7,671	8,026	7,890	8,168
560-5774-132-00	WORKER'S COMP	1,003	1,306	30	1,119
560-5774-155-00	PAYROLL CONTINGENCY	0	0	0	1,469
TOTAL PERSONNEL SERVICES		43,712	45,442	42,580	47,116

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

CONTRACTS & SERVICES					
560-5774-210-00	BUILDINGS & STRUCTURES	36	1,000	0	1,000
560-5774-214-00	RENTS & LEASES	0	6,400	0	6,800
560-5774-230-00	UNIFORMS & APPAREL	739	850	870	950
560-5774-299-00	OTHER CONTRACTS & SERVICES	34,817	29,000	31,050	29,000
TOTAL CONTRACTS & SERVICES		35,592	37,250	31,920	37,750

MATERIALS & SUPPLIES					
560-5774-335-00	GAS	0	500	700	500
560-5774-399-00	OTHER SUPPLIES	1,085	1,000	2,100	1,000
TOTAL MATERIALS & SUPPLIES		1,085	1,500	2,800	1,500

MAINTENANCE & REPAIRS					
100-5774-406-00	MOTOR VEHICLES	203	0	50	100
560-5774-412-00	MACHINERY & EQUIPMENT	413	0	0	900
TOTAL MAINTENANCE & REPAIRS		615	0	50	1,000

TOTAL RECYCLING		81,003	84,192	77,350	87,366
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**560 - SOLID WASTE UTILITY
PUBLIC UTILITY
LANDFILL**

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

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

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
CONTRACTS & SERVICES				
560-5799-203-00 ARCHITECTUAL & ENGINEERING	9,336	0	0	0
560-5799-206-00 INSURANCE	1,848	1,970	3,306	1,970
TOTAL CONTRACTS & SERVICES	11,184	1,970	3,306	1,970
OPERATING TRANSFERS				
560-5799-800-00 TRNSF TO GENERAL FUND	235,365	318,374	318,374	320,000
560-5799-849-00 TRNSF OUT-OVERHEAD COSTS	1,031	1,168	1,168	1,260
TOTAL OPERATING TRANSFERS	236,396	319,542	319,542	321,260
TOTAL NON-DEPARTMENTAL	247,580	321,512	322,848	323,230

EMS

**570 - EMS FUND
EMS
SUMMARY**

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
REVENUES	1,278,135	1,338,482	1,311,439	1,721,200
EXPENSES	1,349,015	1,283,279	1,663,334	1,582,854
TOTAL - EMS	-70,880	55,203	-351,895	138,346

**570 - EMS FUND
EMS
REVENUES**

REVENUES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
INTERGOVERNMENTAL				
570-4302-00 COUNTY - EMS REIMBURSEMENT	0	0	152,463	0
570-4333-00 GRANT REIMBURSEMENT	0	4,000	6,706	0
570-4334-00 US HHS STIMULUS GRANT	0	0	0	420,000
TOTAL INTERGOVERNMENTAL	0	4,000	159,169	420,000
FINES & FEES				
570-4400-00 EMS FEES & CHARGES	1,277,141	1,330,982	1,150,675	1,300,000
TOTAL FINES & FEES	1,277,141	1,330,982	1,150,675	1,300,000
INTEREST				
570-4710-00 INTEREST EARNINGS	994	3,500	1,595	1,200
TOTAL INTEREST	994	3,500	1,595	1,200
TOTAL REVENUES	1,278,135	1,338,482	1,311,439	1,721,200

570 - EMS FUND
EMS
EMS OPERATIONS

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
CONTRACTS & SUPPLIES				
570-5319-202-00 ADMINISTRATION & OPERATION	60,000	60,000	60,000	60,000
570-5319-214-00 RENTS & LEASES	22,023	4,631	22,023	22,023
570-5319-216-00 MAINTENANCE & REPAIRS	0	0	12,215	0
570-5319-226-00 RADIO & COMMUNICATIONS	7,045	3,200	6,925	2,496
570-5319-244-00 UTILITIES	4,934	5,200	6,100	2,214
570-5319-299-00 OTHER CONTRACTS & SERVICES	1,203,348	1,203,348	1,203,399	1,323,621
TOTAL CONTRACTS & SERVICES	1,297,350	1,276,379	1,310,662	1,410,354
MATERIALS & SUPPLIES				
570-5319-302-00 OFFICE	100		30	0
570-5319-326-00 RADIO & COMMUNICATION	0	0	0	0
TOTAL MATERIALS & SUPPLIES	100	0	30	0
MAINTENANCE & REPAIRS				
570-5319-406-00 MOTOR VEHICLES	24,462	5,000	35,666	10,000
570-5319-410-00 BUILDINGS & STRUCTURES	817	500	2,800	500
570-5319-412-00 MACHINERY & EQUIPMENT	755	0	9,250	0
TOTAL MAINTENANCE & REPAIRS	26,034	5,500	47,716	10,500
MISCELLANEOUS				
570-5319-738-00 GRANT MATCH	0	1,400	0	7,000
TOTAL STAFF DEV & TRAINING	0	1,400	0	7,000
CAPITAL OUTLAY				
570-5319-906-00 MOTOR VEHICLES	0	0	246,794	60,000
570-5319-999-00 OTHER CAPITAL OUTLAY	25,531	0	58,132	95,000
TOTAL CAPITAL OUTLAY	25,531	0	304,926	155,000
TOTAL EMS OPERATIONS	1,349,015	1,283,279	1,663,334	1,582,854

AIRPORT

**580 - AIRPORT
AIRPORT
SUMMARY**

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
REVENUES	86,279	122,039	127,465	142,039
EXPENSES	22,364	67,839	64,558	89,807
TOTAL - AIRPORT	63,916	54,200	62,907	52,232

**580 - AIRPORT
AIRPORT
REVENUES**

REVENUES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
INTERGOVERNMENTAL				
580-4333-00 GRANT REIMBURSEMENT	0	30,000	30,000	50,000
TOTAL INTERGOVERNMENTAL	0	30,000	30,000	50,000
FINES & FEES				
580-4443-00 T-HANGAR RENTAL	63,886	71,000	68,605	71,000
580-4445-00 LAND LEASE INCOME	20,590	17,939	26,140	17,939
580-4446-00 AVIATION FUEL CHARGES	1,370	2,500	1,300	2,500
TOTAL FINES & FEES	85,846	91,439	96,045	91,439
INTEREST				
580-4710-00 INTEREST EARNINGS	433	600	1,420	600
TOTAL INTEREST	433	600	1,420	600
TOTAL REVENUES	86,279	122,039	127,465	142,039

**580 - AIRPORT
AIRPORT
AIRPORT OPERATIONS**

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET
PERSONNEL SERVICES				
580-5780-102-00 SALARIES - ADMINISTRATIVE	4,586	4,568	4,405	4,568
580-5780-104-00 SALARIES - SUPERVISORY	2,834	2,856	2,750	2,856
580-5780-116-00 LONGEVITY	212	227	227	242
580-5780-120-00 FICA/MEDICARE	598	585	570	586
580-5780-122-00 RETIREMENT	1,080	975	950	964
580-5780-130-00 EMPLOYEE HEALTH INSURANCE	910	805	800	837
580-5780-132-00 WORKER'S COMP	194	240	223	205
580-5780-155-00 PAYROLL CONTINGENCY	0	0	0	366
TOTAL PERSONNEL SERVICES	10,413	10,256	9,925	10,624
CONTRACTS & SERVICES				
580-5780-206-00 INSURANCE	3,542	4,010	4,787	4,010
580-5780-214-00 RENTS & LEASES	2,100	2,100	2,300	2,100
580-5780-222-00 SAFETY & REGULATORY	92	1,600	100	1,600
580-5780-244-00 UTILITIES	1,729	3,500	1,620	3,500
580-5780-252-00 LICENS/REGISTR/PERMITS	0	50	0	50
580-5780-253-00 FUEL TANK TESTING	0	750	410	750
580-5780-254-00 FUEL TANK INSURANCE	0	1,250	1,250	1,350
580-5780-299-00 OTHER CONTRACTS & SERVICES	1,250	1,200	350	1,200
TOTAL CONTRACTS & SERVICES	8,713	14,460	10,817	14,560
MAINTENANCE & REPAIRS				
580-5780-410-00 BUILDINGS & STRUCTURES	0	900	1,300	900
580-2780-412-00 MACHINERY & EQUIPMENT	768	0	1,275	0
580-5780-422-00 SAFETY & REGULATORY	0	851	0	851
580-5780-424-00 CHEMICAL & MEDICAL	0	1,200	0	1,200
580-5780-440-00 RUNWAYS & TAXIWAYS	547	8,172	5,800	8,172
580-5780-457-00 FUEL TANK / PUMP REPAIRS	0	2,000	621	2,000
TOTAL MAINTENANCE & REPAIRS	1,316	13,123	8,996	13,123

STAFF DEV & TRAINING

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

0	0	0	1,500
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CAPITAL OUTLAY

580-5780-911-00	CONTR/PROJ IMPROVEMENT	1,922	30,000	34,820	50,000
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580-5780-912-00	MACHINERY & EQUIPMENT	0	0		0
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TOTAL CAPITAL OUTLAY

1,922	30,000	34,820	50,000
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TOTAL AIRPORT OPERATIONS

22,364	67,839	64,558	89,807
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LOCKHART ECONOMIC DEVELOPMENT CORP.

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

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET	3- YEAR 2024-25 BUDGET
FUND BALANCE @ 09/30/2021				2,527,775	2,547,788
REVENUES	1,408,929	1,093,140	1,585,739	1,179,140	1,179,140
EXPENSES	2,196,875	1,092,933	904,482	1,043,869	968,931
TOTAL - LEDC	<u>(787,946)</u>	<u>207</u>	<u>681,257</u>	<u>135,271</u>	<u>210,209</u>
LEDC Projects					
Pure Castings				(35,438)	
Revival Cycles				(250,000)	
Mill Scale				(55,000)	
				<u>(340,438)</u>	
ENDING FUND BALANCE	<u>0</u>	<u>0</u>	<u>681,257</u>	<u>2,322,608</u>	<u>2,757,997</u>

800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION

LEDC

LEDC REVENUES

REVENUES		2020-21	2021-22	2021-22	2022-23	3- YEAR
		ACTUAL	BUDGET	ESTIMATE	BUDGET	2023-24
						BUDGET
OTHER TAXES						
800-4150-00	SALES TAXES	1,071,619	1,000,000	1,174,312	1,100,000	1,100,000
TOTAL OTHER TAXES		1,071,619	1,000,000	1,174,312	1,100,000	1,100,000
LEASES & RENTS						
800-4601-00	LEASE INCOME	73,125	73,140	73,140	73,140	73,140
TOTAL LEASES & RENTS		73,125	73,140	73,140	73,140	73,140
INTEREST						
800-4710-00	INTEREST EARNINGS	4,127	20,000	13,200	6,000	6,000
TOTAL INTEREST		4,127	20,000	13,200	6,000	6,000
MISCELLANEOUS						
800-4806-00	SALE OF ASSETS	0	0	318,420	0	0
800-4880-00	SHORT TERM LOAN REVENUES	260,058	0	0	0	0
800-4881-00	DEBT PROCEEDS	0	0	0	0	0
800-4890-00	OTHER MISC REVENUE	0	0	6,667	0	0
TOTAL MISCELLANEOUS		260,058	0	325,087	0	0
TOTAL REVENUES		1,408,929	1,093,140	1,585,739	1,179,140	1,179,140

800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION

LEDC

LEDC OPERATIONS

EXPENDITURES		2020-21	2021-22	2021-22	2022-23	3- YEAR
		ACTUAL	BUDGET	ESTIMATE	BUDGET	2024-25 BUDGET
PERSONNEL SERVICES						
800-5199-102-00	SALARIES-ADMINISTRATIVE	122,554	122,004	120,135	122,004	125,600
800-5199-106-00	WAGES-CLERICAL	37,878	55,167	32,703	57,750	61,300
800-5199-112-00	OVERTIME	0	0	0	0	0
800-5199-116-00	LONGEVITY	150	270	270	390	516
800-5199-120-00	FICA/MEDICARE	12,781	14,278	12,030	14,011	25,620
800-5199-122-00	RETIREMENT	23,199	23,371	20,200	23,041	27,360
800-5199-130-00	EMPLOYEE HEALTH INSURANCE	15,727	16,222	12,030	16,874	16,980
800-5199-132-00	WORKER'S COMP	309	406	371	342	440
800-5199-150-00	CAR ALLOWANCE	6,465	7,200	7,200	7,200	7,200
800-5199-155-00	PAYROLL CONTINGENCY	0	0	0	8,488	0
TOTAL PERSONNEL SERVICES		219,064	238,918	204,939	250,100	265,016

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

CONTRACTS & SERVICES						
800-5199-204-00	LEGAL	19,434	15,000	8,150	17,500	15,000
800-5199-206-00	INSURANCE	1,200	1,500	500	1,500	1,500
800-5199-207-00	PRINTING, MKTG & PUBLIC RE	9,565	10,000	16,500	7,500	7,500
800-5199-212-00	FINANCIAL & ACCOUNTING	4,400	3,500	4,000	8,000	3,500
800-5199-214-00	RENTS & LEASES	22,849	26,000	21,500	28,500	32,000
800-5199-218-00	COMPUTER EQUIP & SOFTWARE	11,176	10,000	5,620	10,000	10,000
800-5199-226-00	RADIO & COMMUNICATIONS	5,085	4,750	3,200	5,000	4,750
800-5199-240-00	POSTAGE & SHIPPING	8	100	40	100	100
800-5199-244-00	UTILITIES	0	0	0	0	0
800-5199-299-00	OTHER CONTRACTS & SERVICES	41,120	55,000	21,110	93,000	55,000
TOTAL CONTRACTS & SERVICES		114,836	125,850	80,620	171,100	129,350

MATERIALS & SUPPLIES						
800-5199-302-00	OFFICE	2,025	2,000	1,021	2,000	2,000
800-5199-303-00	PROMOTIONAL & MKT SUPPLES	481	1,000	75	1,000	1,000
800-5199-304-00	COMPUTER EQUIP & SOFTWARE	499	1,000	606	3,000	1,000
800-5199-334-00	OFFICE FURNITURE	0	0	0	0	0
TOTAL MATERIALS & SUPPLIES		3,005	4,000	1,702	6,000	4,000

MAINTENANCE & REPAIRS

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

TOTAL MAINTENANCE & REPAIRS

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

800-5199-500-00	TRAVEL & TRAINING	1,268	15,000	7,950	10,000	10,000
800-5199-502-00	DUES & SUBSCRIPTIONS	4,211	3,500	3,860	3,500	3,500

TOTAL STAFF DEV & TRAINING

5,479	18,500	11,810	13,500	13,500
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EDC PROJECTS

800-5199-700-00	PROSPECT HOSTING	1,603	3,000	4,100	3,000	3,000
800-5199-702-00	BUSINESS IMPROVEMENT GRANT	28,500	50,000	37,730	50,000	50,000
800-5199-704-00	ECONOMIC DEVELOPMENT	0	300,000	0	300,000	250,000
800-5199-704-02	ECO DEV-FASHION GLASS	0	0	737	0	0
800-5199-704-03	ECO DEV-PURE CASTINGS 112 MLK	0	0	0	0	0
800-5199-704-04	ECO DEV-PURE CASTINGS 119 MLK	0	0	0	0	0
800-5199-704-05	ECO DEV-HILL COUNTRY FW	0	0	0	0	0
800-5199-704-06	ECO DEV-SCHLOTSKY'S	0	0	0	0	0
800-5199-704-07	ECO DEV-VISIONARY FIBER TECH	0	0	0	0	0
800-5199-730-00	MISC OTHER EXPENSES	90	10,000	2,110	10,000	10,000

TOTAL MISCELLANEOUS

30,193	363,000	44,677	363,000	313,000
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OPERATING TRANSFERS

800-5199-800-00	TRNSF TO GEN FUND	52,898	55,000	55,000	63,969	67,865
800-5199-802-00	TRNSF TO I&S DEBT SVC FUND	0	0	0	0	0
800-5199-803-00	TRNSF TO 802 SERIES 2020	1,500,000	0	0	0	0

TOTAL OPERATING TRANSFERS

1,552,898	55,000	55,000	63,969	67,865
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DEBT SERVICE

800-5199-877-00	FLNB NOTE	27,138	28,000	28,757	28,000	28,000
800-5199-879-00	SOUTHSIDE BANK (PROMOGO)	109,378	111,465	343,539	0	0
800-5199-880-00	2020 REVENUE BOND PAYMENT	131,072	136,000	133,438	136,000	136,000

TOTAL DEBT SERVICE

267,588	275,465	505,734	164,000	164,000
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CAPITAL OUTLAY

800-5199-903-00	ENGINEERING DESIGN	3,812	10,000	0	10,000	10,000
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TOTAL CAPITAL OUTLAY

3,812	10,000	0	10,000	10,000
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TOTAL EXPENDITURES

2,196,875	1,092,933	904,482	1,043,869	968,931
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SPECIAL REVENUE FUNDS

**SPECIAL REVENUE FUNDS
FY 2020-2021**

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Radio Comm Tower Replacement	205	5,755	\$ 120	\$ (5,875)	\$ -
Sidewalk Fund	213	52,603	160	(52,763)	-
Miscellaneous Special Revenue	215	234,613	12,000	(246,613)	-
Forfeited Property	218	9,170	70	(9,240)	-
Hotel Motel Occupancy	220	72,584	126,420	(199,004)	-
Road Impact Fee	222	654,080	24,000	(678,080)	-
Revolving Loan	225	(10,288)	10,288	-	-
Court Technology	230	(6,330)	6,330	-	-
Radio System Maintenance	231	(29,833)	185,440	(155,607)	-
Court Security	240	12,059	100	(12,159)	-
Road Impact Fee 2	242	590,211	35,000	(625,211)	-
Child Safety	245	41,427	320	(41,747)	-
Court Efficiency	250	11,962	200	(12,162)	-
Juvenile Case Manager	251	45,521	1,200	(46,721)	-
Truancy Court	252	7,370	325	(7,695)	-
Lockhart Industrial Park	261	256,447	2,100	(258,547)	-
Cable Education Fund	262	57,741	1,600	(59,341)	-
Transportation	270	147,135	360,000	(507,135)	-
Drainage	275	43,630	180,000	(223,630)	-
LEOSE Fund	280	9,823	1,000	(10,823)	-
TOTAL SPECIAL REVENUE FUNDS		\$ 2,205,680	\$ 946,673	\$ (3,152,354)	\$ -

**MISCELLANEOUS UTILITY FUNDS
FY 2020-2021**

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Electric Distribution Upgrades/Ext	503	\$ 1,097,573	\$ 247,780	\$ (500,000)	\$ 845,353
Electric Mitigation Fund	505	671,959	301,815	\$ (301,815)	671,959
Good Neighbor Utility Fund	506	2,401	3,066	\$ (5,000)	467
Electric - 183 Relocation	509	167,997	-	-	167,997
Water Impact Fee	525	960,897	155,000	(1,115,897)	-
Series 2015 Water Proj	526	4,295,160	10,000	(4,305,160)	-
Wastewater Impact Fee	545	879,843	100,000	(979,843)	-
Wastewater - 183 Relocation	549	1,897	-	-	1,897
TOTAL MISC UTILITY FUNDS		\$ 8,077,728	\$ 817,661	\$ (7,207,715)	\$ 1,687,673

**CAPITAL FUNDS
FY 2020-2021**

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Maple 2201 - TRL/SW	407	15,000	-	(15,000)	-
Meadows @ Clearfork Sidewalk	409	33,620	120	(33,740)	-
Series 2015 Capital Proj	416	2,521,107	8,000	(2,529,107)	-
TOTAL CAPITAL FUNDS		\$ 2,554,728	\$ 8,120	\$ (2,562,848)	\$ -

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

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Glosserman Trust	700	\$ 540	\$ 2	\$ (542)	\$ -
Unclaimed Property	710	10,375	60	(10,435)	-
Bicycle Helmet	720	1,118	12	(1,130)	-
Brock Cabin	725	12	1	(13)	-
Police Evidence Property	730	18,199	80	(18,279)	-
TOTAL TRUST AND AGENCY FUNDS		\$ 30,244	\$ 155	\$ (30,399)	\$ -

**CITY OF LOCKHART
BUDGET POLICY**

Fiscal Year

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

Submission of Budget

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

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

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

Budget Composition

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

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

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

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

Notice and Hearing

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

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

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

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

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

City Council

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

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

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

Budget Revisions

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

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

https://library.municode.com/tx/lockhart/codes/code_of_ordinances?nodeId=COORLOT
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CITY OF LOCKHART
INVESTMENT POLICY
for Fiscal Year 2022-2023

I. POLICY

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

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

Investments shall be made with the primary objectives of:

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

II. PURPOSE

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

III. SCOPE

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

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

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

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

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

IV. INVESTMENT OBJECTIVES

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

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

Safety

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

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

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

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

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

Liquidity

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

Diversification

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

Public Trust

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

Yield (Optimization of Interest Earnings)

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

V. RESPONSIBILITY AND CONTROL

Legal Limitations, Responsibilities and Authority

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

Delegation of Authority

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

Quality and Capability of Investment Management

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

Training Requirement

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

Internal Controls

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

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

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

Prudence

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

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

Indemnification

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

Ethics and Conflicts of Interest

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

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

VI. SUITABLE AND AUTHORIZED INVESTMENTS

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

Authorized Investments

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

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

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

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

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

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

Investments Not Authorized

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

VII. INVESTMENT PARAMETERS

Maximum Maturities

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

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

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

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

Diversification

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

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

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

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

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

VIII. SELECTION OF BANKS AND DEALERS

Depository

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

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

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

Authorized Brokers/Dealers

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

Competitive Bids

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

Delivery vs. Payment

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

IX. SAFEKEEPING OF SECURITIES AND COLLATERAL

Safekeeping and Custodian Agreements

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

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

Collateral Policy

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

Collateral Defined

The City shall accept only the following types of collateral:

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

Subject to Audit

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

X. PERFORMANCE

Performance Standards

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

Performance Benchmark

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

XI. INVESTMENT STRATEGY

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

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

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

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

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

XII. REPORTING

Methods

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

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

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

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

Monitoring Market Value

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

XIII. INVESTMENT POLICY ADOPTION

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



**CITY OF LOCKHART,
TEXAS**

FINANCIAL POLICY

Adopted 02/01/2022

Revised 09/06/2022

Introduction

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

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

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

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

Policy 1 Fiscal Planning and Budgeting

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

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

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

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

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

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

Policy 2 Fund Balance

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

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

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

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

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

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

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

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

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

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

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

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

Policy 3 Expenditure Control

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

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

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

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

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

Policy 4 Revenues and Collections

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

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

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

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

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

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

each fund with receivables.

Policy 5 Grants

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

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

Purpose

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

Organizations affected

All departments/divisions receiving awards.

References

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

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

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

For further information, refer to:

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

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

Policy

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Procedures

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

5.10 Grant Application

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

5.11 Grant Award, Obligation and Management

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

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

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

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

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

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

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

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

**Policy 7
Development Impact Fees**

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

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

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

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

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

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

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

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

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

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

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Policy 8 Capital Asset Accounting and Replacement

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

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

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

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

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

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

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

Policy 9 Leases

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

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

Definitions

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

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

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

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

their probability of being exercised.

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

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

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

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

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

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

Policy

Lessee Accounting

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

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

Lessor Accounting

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

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

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

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

Administrative Procedures

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

Lessee Accounting

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

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

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

Analysis and Conclusion

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

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

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

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

Lessor Accounting

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

Policy 10

Cash Management and Investment

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

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

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

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

Policy 11 Debt Management

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Policy 12

Utility Enterprise Funds

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

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

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

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

periodically to recommend necessary rate adjustments.

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

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

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Policy 13 Risk Management

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

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

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

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

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

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

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

Policy 14

Accounting, Auditing and Financial Reporting

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

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

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

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

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

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

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

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

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

Policy 15 Policy Review

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

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

Appendix A Reporting of Significant Events (Continuing Disclosure Requirements)

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

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

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

CITY OF LOCKHART, TEXAS

The Fund Balance- Stabilization and Excess of Reserves Policies

Background

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

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

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

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

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

Stabilization Funds

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

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

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

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

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

Excess of Reserves

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

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

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

Implementation and review

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL PROJECTS – acquisition or construction of major capital facilities.

CAPITAL IMPROVEMENT PROGRAM – a plan for 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.