

**CITY OF
LIVINGSTON, TEXAS
ANNUAL BUDGET**

**October 1, 2020
through
September 30, 2021**

CITY COUNCIL

**Judy B. Cochran, Mayor
Alan Cook, Mayor Pro-tem
Ray Luna , Alderman
Elgin Davis, Alderman
Marion "Bid" Smith, Alderman
Clarke Evans, Alderman**

CITY ADMINISTRATION

**Billy S. Wiggins, City Manager
Ellie Monteaux, City Secretary/Assistant City Manager
Patricia Crawford, Finance Director
Jim Wright, City Attorney**

CITY OF LIVINGSTON, TEXAS
2020 - 2021
ANNUAL BUDGET
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LETTER OF TRANSMITTAL



City of Livingston, Texas

A Texas Main Street City Since 2005

200 West Church Street, Livingston, Texas 77351-3281

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www.cityoflivingston-tx.com

September 8, 2020

Honorable Judy B. Cochran, Mayor
and City Councilmembers
City of Livingston, Texas

Dear Mayor and Councilmembers:

In Re: **ANNUAL BUDGET for Period**
October 1, 2020 through
September 30, 2021

I am pleased to submit the annual budget for the City of Livingston for the fiscal year October 1, 2020 through September 30, 2021, in compliance with the Texas *Local Government Code, Section 102.002*. Anticipated revenues reflected in this budget have been determined by realistic calculations providing monies for all city operations for the coming fiscal year and anticipated disbursements have been carefully established providing funds for the most necessary and needed areas of public service.

REVENUES

Beginning Balance	\$ 24,483,993.20
Operating Income	\$ 27,049,350.00
Grant Funds	\$ 5,100.00
Transfers	\$ 0.00

TOTAL REVENUES \$ 51,538,443.20

EXPENSES

Operating Expenses	\$ 23,448,450.00
Capital Outlays	\$ 3,606,000.00
Debt Services	\$ 0.00

TOTAL EXPENSES \$ 27,054,450.00

YEAR END BALANCE \$ 24,483,993.20

Judy B. Cochran, Mayor

Billy S. Wiggins, City Manager

Ellie Monteaux, City Secretary

Council Members: Raymond Luna, Elgin Davis, Alan Cook, Marion A. 'Bid' Smith, Clarke Evans

The objective of the City of Livingston 2020-2021 Operating Budget is the formulation of a plan of operation to provide the highest possible level of service to the citizens of Livingston utilizing available financial and human resources. This year's budget is such a challenge with the ongoing COVID-19 pandemic and all of the uncertainty with our local, state and national economies but I believe the proposed 2020-2021 operating budget addresses the most critical needs of our community while maintaining our current levels of service. Customer service continues to be a high priority in all phases of the City's operation. This philosophy is incorporated into each budget document and serves to provide guidance in decisions affecting the scope of municipal programs and services.

As always, our main responsibility is to manage public funds wisely while planning for long-term growth in our community. We have experienced increases in some economic indicators over the past year including hotel occupancy tax, utility connections, as well as an increase in the sales tax collections. Currently, sales tax revenue accounts for 14.42% of the city's total annual operating revenue, while utility fees for sanitation, electric, water and sewer services account for 81.32% of the city's total annual operating revenue. Continuing growth in these two major revenue sources, which account for 95.74% of the city's total annual operating revenue, and additional funds from other sources, have allowed our city to continue to operate without an ad valorem property tax since 1988. We do not anticipate levying an ad valorem property tax for the upcoming year, however, city staff will closely monitor the local economic situation to determine when, and if, it becomes necessary to levy an ad valorem property tax in coming years.

2019 - 2020 has seen steady growth in the number of new and/or renovated businesses. These businesses will generate additional sales tax revenue, utility revenues and jobs for our community. This includes the Livingston Village Apartment Complex (80 units), B & G Family Dental, Dairy Queen, Walgreen's Pharmacy, Church's Chicken, Texas ICO, Inc. (welding supplies), Wall's Wellness/Massage by Jennifer, Livingston Senior Apartments and Jack in the Box.

The City Council and administrative staff continue to focus on providing the most efficient and cost effective level of services and programs for which our citizens are willing and capable of paying. We continually monitor our services to our citizens to validate that they are still considered an asset to the community. We rely extensively on feedback from our citizens in evaluating any new or existing program or service.

As always, the City owes a large debt of gratitude to the many volunteers who contribute so much to the well-being of our community. The members of the City Council devote many hours of their time guiding and governing our community for which I am very grateful. Our community has always been fortunate to have citizens willing to serve on the City Council, without remuneration, who have the best interests of this community as a whole as their guiding concern.

Mayor and Councilmembers
September 8, 2020
Page 3

I would also like to publicly commend the members of the Livingston Volunteer Fire Department for their continued dedication to the fire prevention and fire suppression efforts in our community. These individuals give willingly of their time, sacrificing time with their families, to provide this extremely valuable service for the citizens of Livingston and the surrounding area.

We also appreciate the efforts of numerous youth organizations that work tirelessly to provide programming and maintenance for our baseball fields, softball fields, rodeo arena and fairgrounds, and soccer fields thereby saving the citizens of our community many thousands of dollars each year. Additionally, we rely on the help of many community volunteers to plan and conduct special community events like the Easter Eggstravaganza, Hometown Christmas event, Jingle Bell Fun Run, and lighted Christmas parade. These volunteers are instrumental in helping provide special events for our community as well as tourists who travel to Livingston to experience our small-town atmosphere.

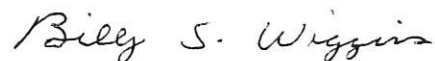
I would like to acknowledge the contributions of our supervisory staff in working together to achieve a budget which, while fiscally conservative, meets the needs of an ever-growing community. I appreciate their hard work and their planning efforts on behalf of our citizens.

Most importantly, I want to extend my very special thanks to the employees of our city who are committed to providing quality services for our citizens 365 days of the year. They are truly a dedicated group of people who care deeply about our community and are eager to see Livingston grow and prosper.

It is an honor and a privilege to serve the citizens of Livingston and I pledge to continue to merit your confidence. I welcome your comments and suggestions for improvements to our facilities and services.

Sincerely,

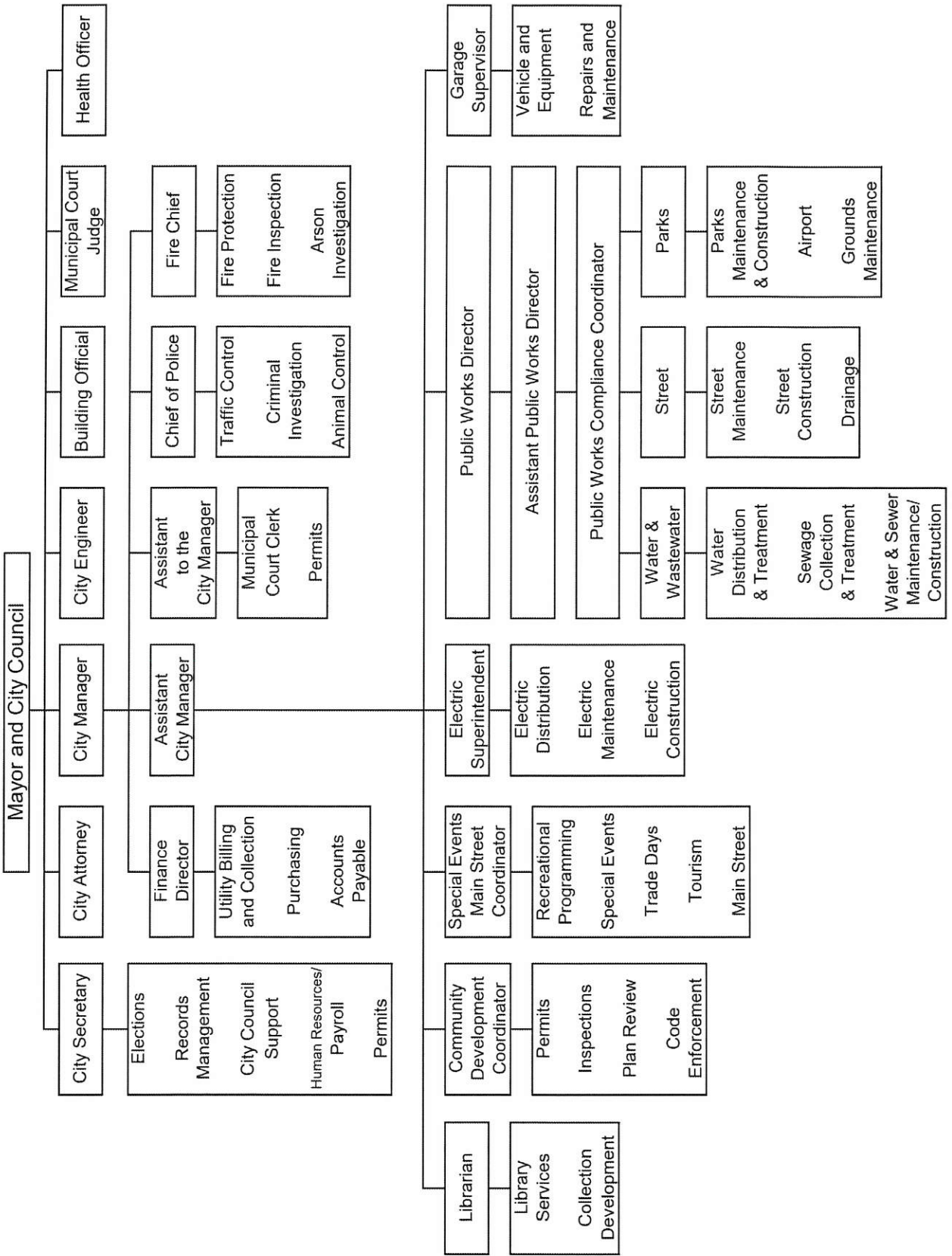
CITY OF LIVINGSTON, TEXAS

A handwritten signature in cursive script that reads "Billy S. Wiggins".

Billy S. Wiggins, City Manager

ORGANIZATIONAL CHART

CITY OF LIVINGSTON, TEXAS
ORGANIZATIONAL CHART
2020 - 2021



**PROPOSED DEPARTMENTAL
STAFFING LEVELS**

**CITY OF LIVINGSTON
PROPOSED DEPARTMENTAL STAFFING LEVELS
2020 – 2021 BUDGET
SEPTEMBER, 2020**

ADMINISTRATION:	
8 Full-Time Positions	City Manager
	City Attorney/Assistant to the City Manager
	Finance Director
	City Secretary/Assistant City Manager
	Accounts Payable/Purchasing Clerk
	Human Resources Coordinator/Payroll Clerk
	Community Development Coordinator
	Community Development Administrative Assistant
UTILITY BILLING:	
4 Full-Time Positions	Utility Billing Supervisor
	Utility Billing Clerks (3)
FIRE:	
2-1/2 Full-Time Positions	Fire Marshal/Code Enforcement
	Station Attendant
	Assistant Mechanic (1/2)
POLICE:	
30 Full-Time Positions	Police Chief
	Lieutenant
	Detectives (2)
	Officers (14)
	School-Based Officers (4)
	Dispatchers (4)
	Administrative Assistants (2)
	Animal Control Officer
	Court Clerk
2 Part-Time Position	Relief Dispatcher
2 Part-Time Position	Reserve Officer
LIBRARY:	
5 Full-Time Positions	Library Director
	Library Clerks (4)
1 Part-Time Position	Library Aide
GARAGE:	
2-1/2 Full-Time Positions	Garage Supervisor/Mechanic
	Assistant Mechanic (1)
	Assistant Mechanic (1/2)

**CITY OF LIVINGSTON
PROPOSED DEPARTMENT STAFFING LEVELS
2020 - 2021 BUDGET
SEPTEMBER, 2020**

STREET:	
6 Full-Time Positions	Street Sweeper Operator
	Equipment Operator (1)
	Equipment Specialist (1)
	Maintenance Workers (3)
ELECTRIC:	
8 Full-Time Positions	Electric Superintendent
	Foreman
	Lineworkers (6)
PARKS & RECREATION TRADE DAYS:	
10 Full-Time Positions	Special Events/Main Street Coordinator
	Special Events Administrative Assistant
	Special Events Office Assistant
	Grounds Maintenance Foreman
	Groundswoker II (5)
	Groundswoker I (1)
WATER:	
10 Full-Time Positions	Public Works Director
	Assistant Public Works Director
	Public Works Compliance Coordinator
	Equipment Specialist
	Utility Service Representative II
	Utility Service Representatives I (3)
	Maintenance Workers (2)
WASTEWATER:	
4 Full-Time Positions	Chief Plant Operator
	Plant Operator
	Maintenance Worker (2)
1 Part-Time Position	Maintenance Worker
TOTAL POSITIONS:	90 Full-Time
	4 Regular Part-Time

**PROPERTY TAX RATE
INFORMATION**

PROPERTY TAX RATE INFORMATION

In accordance with Section 102.007(d) of the Texas Local Government Code, we are providing the following:

The 2020 - 2021 budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$0.00 (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll - \$0.00).

The City of Livingston has not levied an ad valorem property tax since 1988 and the 2020 - 2021 fiscal year budget does not include the levy of a property tax. Therefore, the City of Livingston property tax rates for the preceding and current fiscal year including the adopted rate, effective tax rate, effective maintenance and operations tax rate, rollback tax rate and debt rate remain at \$0.00.

The total amount of City debt obligations secured by property taxes at 10/1/20 is \$-0-. General Obligation bonds are direct obligations of the City payable from ad valorem taxes levied. Certificates of Obligation are direct obligations of the City payable from ad valorem taxes levied which are additionally secured by a subordinate pledge of the surplus of net revenue of the City's electric, water and sewer funds. Since the City does not currently assess ad valorem taxes, the CO and GO debt is repaid through sales tax revenue as well as other general revenue receipts.

The City Council met in regular open session on Tuesday, September 8, 2020, at 5:00 P.M. to consider and adopt the budget for the fiscal year 2020 - 2021. This budget was adopted on September 8, 2020 by a record vote of the City Council as follows:

AYES: Alderman Alan Cook
Alderman Elgin Davis
Alderman Marion "Bid" Smith
Alderman Clarke Evans

NOES: None

(NOTE: Alderman Ray Luna was absent from the meeting)

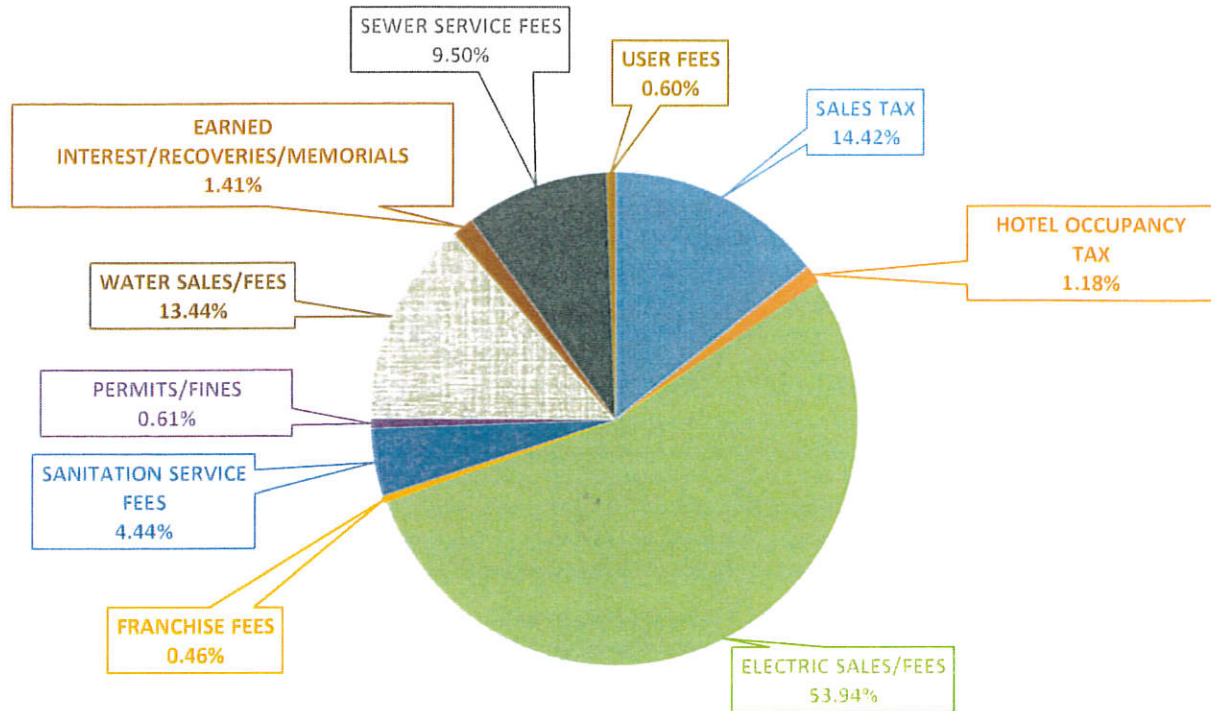
BUDGET SUMMARY
2020 - 2021 FISCAL YEAR

GENERAL AND UTILITY SYSTEMS
OPERATING FUNDS

**SUMMARY OF GENERAL AND UTILITY OPERATING FUNDS
ANNUAL BUDGET
2020 - 2021**

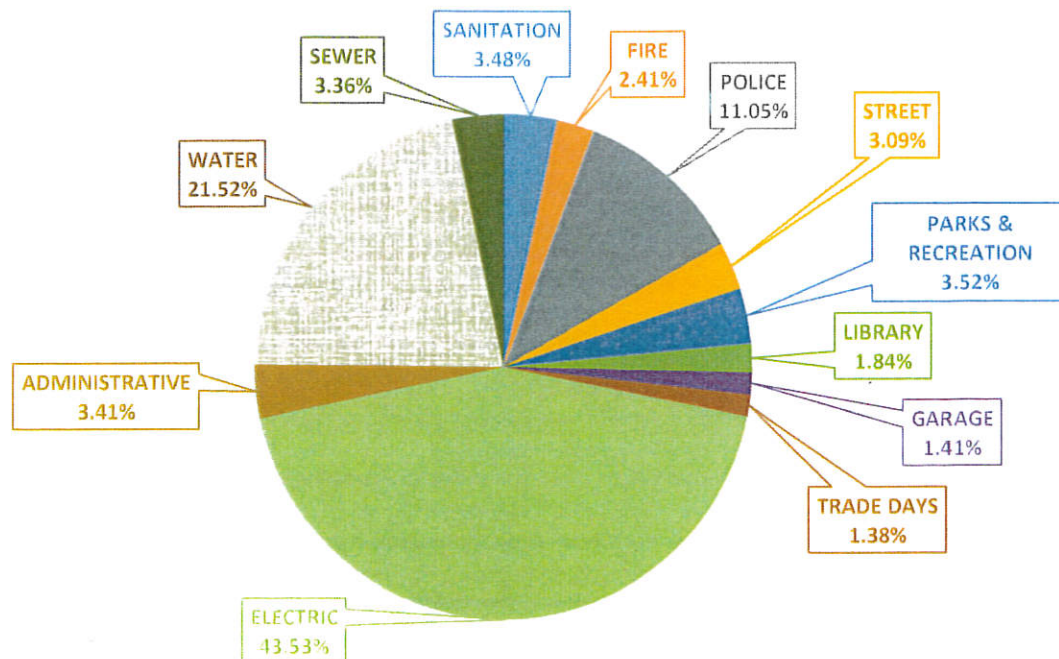
	10/1/18-9/30/19 <u>ACTUAL</u>	10/1/19-9/30/20 <u>ESTIMATE</u>	10/1/20-9/30/21 <u>PROPOSED</u>
BEGINNING BALANCE	\$ 21,490,978.20	\$ 26,538,827.20	\$ 24,483,993.20
<u>INCOME:</u>			
Administration Department	\$ 4,508,867.68	\$ 4,586,622.00	\$ 4,477,000.00
Sanitation Department	\$ 1,230,181.37	\$ 1,237,580.00	\$ 1,208,000.00
Fire Department	\$ 54,756.69	\$ 61,500.00	\$ 56,500.00
Police Department	\$ 391,645.33	\$ 339,100.00	\$ 340,500.00
Street Department	\$ 907.74	\$ 2,000.00	\$ 2,000.00
Parks and Recreation Department	\$ 148,706.51	\$ 92,000.00	\$ 126,000.00
Library Department	\$ 35,211.71	\$ 29,000.00	\$ 29,000.00
Trade Days Department	\$ 25,943.46	\$ 10,000.00	\$ 14,500.00
Electric Department	\$ 17,668,377.02	\$ 13,337,420.00	\$ 14,591,000.00
Water Department	\$ 3,243,057.77	\$ 3,180,000.00	\$ 3,635,000.00
Sewer Department	\$ 2,159,653.15	\$ 2,264,000.00	\$ 2,569,850.00
TOTAL OPERATING INCOME	\$ 29,467,308.43	\$ 25,139,222.00	\$ 27,049,350.00
Grant Funds	\$ 52,246.48	\$ 180,100.00	\$ 5,100.00
Transfers from Reserve & Improvement Funds and Debt Service Funds	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL INCOME, TRANSFERS AND CASH	\$ 51,010,533.11	\$ 51,858,149.20	\$ 51,538,443.20
<u>DISBURSEMENTS:</u>			
Administration Department	\$ 552,588.18	\$ 596,600.00	\$ 799,800.00
Sanitation Department	\$ 812,556.92	\$ 815,000.00	\$ 815,000.00
Fire Department	\$ 469,001.49	\$ 508,750.00	\$ 566,250.00
Police Department	\$ 2,310,260.65	\$ 2,431,000.00	\$ 2,589,900.00
Street Department	\$ 578,270.16	\$ 694,500.00	\$ 724,700.00
Parks and Recreation Department	\$ 655,453.35	\$ 647,050.00	\$ 826,750.00
Library Department	\$ 418,382.65	\$ 410,000.00	\$ 430,500.00
Garage Department	\$ 264,099.83	\$ 322,400.00	\$ 329,500.00
Trade Days Department	\$ 314,477.47	\$ 283,000.00	\$ 325,050.00
Electric Department	\$ 9,733,497.47	\$ 9,944,000.00	\$ 10,207,000.00
Water Department	\$ 4,327,865.58	\$ 4,536,100.00	\$ 5,045,100.00
Sewer Department	\$ 887,637.55	\$ 741,900.00	\$ 788,900.00
TOTAL OPERATING EXPENSES	\$ 21,324,091.30	\$ 21,930,300.00	\$ 23,448,450.00
Capital Outlays - All Departments	\$ 2,751,439.41	\$ 5,375,500.00	\$ 3,606,000.00
Transfers to Debt Service Funds	\$ 396,175.20	\$ 68,356.00	\$ 0.00
TOTAL DISBURSEMENTS	\$ 24,471,705.91	\$ 27,374,156.00	\$ 27,054,450.00
YEAR END BALANCE.....	\$ 26,538,827.20	\$ 24,483,993.20	\$ 24,483,993.20

**2020-2021 OPERATING INCOME
TOTAL GENERAL & UTILITY FUNDS
(WHERE THE MONEY COMES FROM)**



**2020-2021 OPERATING EXPENSES
TOTAL GENERAL & UTILITY FUNDS*
(WHERE THE MONEY GOES)**

*Excludes Capital Expenses and Debt Service Expenses



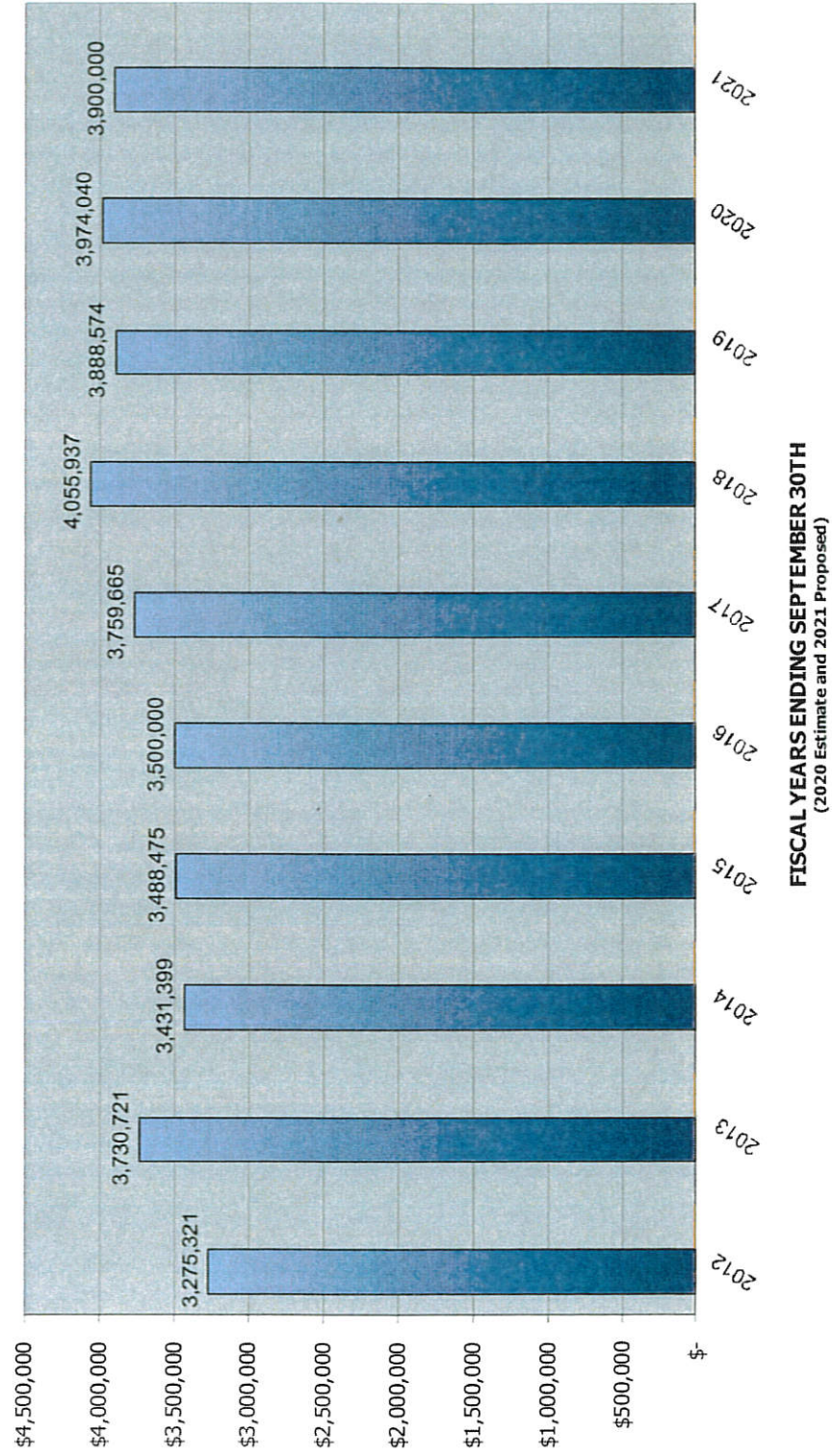
**PROPOSED 2020-2021
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY**

CATEGORY	AMOUNT OF EXPENSE
Salaries	\$ 5,028,000.00
Social Security & Medicare	\$ 358,000.00
Retirement	\$ 813,000.00
Employee Group Health Insurance	\$ 1,059,000.00
Uniforms	\$ 48,950.00
Liability/Property/Auto/Workers' Compensation Insurance	\$ 238,300.00
Hotel Occupancy Tax Distributions to Organizations	\$ 100,000.00
Auditing - Outside Contract Services	\$ 45,000.00
Supplies	\$ 353,000.00
Buildings and Grounds - Repairs and Maintenance	\$ 278,500.00
Equipment - Repairs and Maintenance	\$ 423,000.00
Gas and Oil	\$ 192,200.00
Utilities	\$ 139,000.00
Dues and Subscriptions	\$ 95,850.00
Building Demolitions	\$ 160,000.00
Transportation and Contingency	\$ 110,100.00
Event Programming	\$ 37,000.00
Postage	\$ 43,550.00
Contract Sanitation Collection/Disposal Services	\$ 750,000.00
Recruitment	\$ 1,500.00
LVFD Maintenance Contribution	\$ 30,000.00
LVFD Fire Calls/Drills	\$ 43,000.00
Legal/Professional Services	\$ 80,500.00
Training	\$ 6,000.00
Certificate Compensation	\$ 37,000.00
Garbage Bags for Customers	\$ 65,000.00

**PROPOSED 2020 - 2021
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY**

CATEGORY	AMOUNT OF EXPENSE
Transit System Pro Rata Contribution	\$ 5,000.00
Chemicals	\$ 49,500.00
Advertising/Promotions	\$ 31,500.00
Contract Security	\$ 500.00
Engineering/Lab Fees	\$ 36,000.00
Electric Power Purchase	\$ 8,700,000.00
Utility Billing Contract Services	\$ 28,000.00
Trinity River Authority - Raw Water	\$ 372,000.00
Trinity River Authority - Operations and Maintenance	\$ 2,065,000.00
Trinity River Authority - Debt Service Costs	\$ 1,572,000.00
Sludge Disposal Fees	\$ 50,000.00
Toxicity Testing	\$ 3,500.00
TOTAL OPERATING EXPENSES	\$ 23,448,450.00
Debt Service	\$ 0.00
Capital Expenditures	\$ 3,606,000.00
TOTAL EXPENSES	\$ 27,054,450.00

**MUNICIPAL SALES TAX REVENUE
FISCAL YEARS ENDING 2012 - 2021**



FISCAL YEARS ENDING SEPTEMBER 30TH
(2020 Estimate and 2021 Proposed)

GENERAL FUND
2020 - 2021 FISCAL YEAR

Overview of General Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2019-2020

Proposed Capital Expenditures, 2020-2021

GENERAL FUND OVERVIEW

FISCAL YEAR 2020- 2021 PROPOSED BUDGET

The General Fund is the primary operating fund for traditional government services such as police protection, fire protection, sanitation collection and disposal, street and drainage, library services, parks and recreation programs and facilities, general administrative and financial services, community development and code enforcement activities, municipal court operations, and garage operations. Additionally, special programming such as the Trade Days event and Main Street historical renovation program are included in the General Fund operations. These services are, to a large extent, financed by sales taxes, fines and fees, hotel occupancy taxes, gross receipts and franchise fees, various user fees, and grants.

Revenues: Anticipated cash receipts for fiscal year 2020-2021 are estimated to be \$6,258,600.00. This results in a decrease of \$104,302.00 over the cash receipts of \$6,362,902.00 from the previous fiscal year. With the COVID-19 Pandemic continuing on, and with so much uncertainty about our economy, we feel that we have to be conservative in estimating future sales tax, hotel occupancy tax as well as municipal court fines.

Expenditures - Operating Account: Total operating expenses for fiscal year 2020-2021 are estimated to be \$7,407,450.00, an increase of \$699,150.00, or 9.59%, over the previous fiscal year's operating expenses of \$6,708,300.00. This increase is due to a 1.5% cost-of-living adjustment in salaries (\$65,045.00), a 5.0% increase in employee health insurance costs (\$47,628.00), an allocation of \$160,000.00 for demolitions in our Code Enforcement Department, and increased costs of facility maintenance, upgrades and repairs to buildings and grounds.

Expenditures - Capital Outlays: Total capital expenditures in the General Fund for the 2020-2021 fiscal year are \$1,269,000.00. Other than normal recurring expenditures for major supplies in the various departments, such as limestone, asphalt, equipment rental, office and computer equipment, communications equipment, firefighting and hazardous materials equipment, library books and grounds maintenance equipment, we have included two patrol vehicles for the Police Department (\$96,000.00), a 250' storm drain to be installed from Milam to Calhoun (\$75,000.00), storm drain replacement on Chickadee Street (\$100,000.00), a storm drain installation on Mockingbird Lane (\$28,000.00), embankment repairs on Marsh Drive (\$100,000.00), new playground equipment for special needs children to be installed at Matthews Park (\$75,000.00), a forklift for the Garage Department (\$31,000.00), installation of an outdoor warning alert siren with controller (\$10,000.00) and additional fire hydrants to be installed in various locations throughout the city (\$20,000.00). An itemized listing of the proposed capital expenditures for the 2020-2021 fiscal year is included in the budget document.

Expenditures - Debt Service: The City's Certificates of Obligation, Series 2012 were paid off in December, 2019 so there will be no debt service expenditures from the General Fund for this next fiscal year.

GENERAL FUND CASH RECEIPTS

	10/1/18-9/30/19 <u>ACTUAL</u>	10/1/19-9/30/20 <u>ESTIMATE</u>	10/1/20-9/30/21 <u>PROPOSED</u>
ADMINISTRATION DEPARTMENT:			
4300 Sales Tax	\$ 3,888,574.28	\$ 3,974,040.00	\$ 3,900,000.00
4301 Hotel Occupancy Tax	\$ 352,302.36	\$ 328,444.00	\$ 320,000.00
4310 Gross Receipts & Franchise Fees	\$ 132,499.97	\$ 140,000.00	\$ 125,000.00
4320 Current Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
4330 Delinquent Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
4340 Penalty and Interest on Tax	\$ 0.00	\$ 0.00	\$ 0.00
4370 Permits - Electrical/Plumbing	\$ 40,326.10	\$ 28,944.00	\$ 30,000.00
4380 Permits - Building	\$ 59,506.89	\$ 47,935.00	\$ 45,000.00
4410 Recoveries	\$ 4,102.52	\$ 17,912.00	\$ 15,000.00
4440 Earned Interest	\$ 6,540.48	\$ 5,162.00	\$ 6,000.00
4450 Miscellaneous	\$ 25,015.08	\$ 44,185.00	\$ 36,000.00
TOTAL ADMINISTRATION DEPARTMENT	\$ 4,508,867.68	\$ 4,586,622.00	\$ 4,477,000.00
SANITATION DEPARTMENT:			
4410 Recoveries	\$ 7,596.00	\$ 8,808.00	\$ 8,000.00
4430 Sanitation Service Fees	\$ 1,222,585.37	\$ 1,228,772.00	\$ 1,200,000.00
TOTAL SANITATION DEPARTMENT	\$ 1,230,181.37	\$ 1,237,580.00	\$ 1,208,000.00
FIRE DEPARTMENT:			
4410 Recoveries	\$ 13,442.89	\$ 20,000.00	\$ 15,000.00
4415 County Contributions	\$ 41,313.80	\$ 41,500.00	\$ 41,500.00
TOTAL FIRE DEPARTMENT	\$ 54,756.69	\$ 61,500.00	\$ 56,500.00
POLICE DEPARTMENT:			
4410 Recoveries	\$ 202,220.33	\$ 272,450.00	\$ 253,000.00
4360 Municipal Court Fines & Fees	\$ 182,957.00	\$ 60,000.00	\$ 80,000.00
4370 Permits - Tow Trucks/Alarms	\$ 4,620.00	\$ 4,500.00	\$ 5,500.00
4450 Accident Reports	\$ 1,848.00	\$ 2,150.00	\$ 2,000.00
4455 Humane Fees	\$ 0.00	\$ 0.00	\$ 0.00
4470 Grant Funds - US Dept. of Justice	\$ 1,776.48	\$ 2,600.00	\$ 2,600.00
TOTAL POLICE DEPARTMENT	\$ 393,421.81	\$ 341,700.00	\$ 343,100.00

**GENERAL FUND
CASH RECEIPTS**

	10/1/18-9/30/19 <u>ACTUAL</u>	10/1/19-9/30/20 <u>ESTIMATE</u>	10/1/20-9/30/21 <u>PROPOSED</u>
STREET DEPARTMENT:			
4390 Paving Assessments	\$ 472.90	\$ 1,000.00	\$ 1,000.00
4410 Recoveries	\$ 434.84	\$ 1,000.00	\$ 1,000.00
4470 Grant Funds - CDBG - Street Project	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL STREET DEPARTMENT.....	\$ 907.74	\$ 2,000.00	\$ 2,000.00
PARKS AND RECREATION DEPARTMENT:			
4405 Airport Lease Fees	\$ 6,425.00	\$ 6,000.00	\$ 6,000.00
4406 Airport Parking Fees	\$ 270.00	\$ 500.00	\$ 500.00
4407 Airport Gasoline Fees	\$ 36,112.06	\$ 30,000.00	\$ 40,000.00
4410 Recoveries	\$ 44,874.95	\$ 25,000.00	\$ 37,000.00
4413 Concession Fees	\$ 10,304.00	\$ 5,000.00	\$ 9,000.00
4445 Facility Use Fees - Pavilions	\$ 4,580.00	\$ 3,500.00	\$ 3,500.00
4446 Swimming Fees	\$ 46,140.50	\$ 22,000.00	\$ 30,000.00
4470 Grant Funds	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL PARKS AND RECREATION DEPARTMENT	\$ 148,706.51	\$ 92,000.00	\$ 126,000.00
LIBRARY DEPARTMENT:			
4410 Recoveries	\$ 6,858.16	\$ 4,000.00	\$ 4,000.00
4411 Computer Fees	\$ 5,265.20	\$ 6,000.00	\$ 6,000.00
4420 Fines & Fees	\$ 3,602.35	\$ 5,000.00	\$ 5,000.00
4445 Nonresident User Fees	\$ 6,060.00	\$ 7,000.00	\$ 7,000.00
4460 Memorials	\$ 13,426.00	\$ 7,000.00	\$ 7,000.00
4465 Memorial Capital Contribution (Library Museum Board)	\$ 0.00	\$ 0.00	\$ 0.00
4470 Grant Funds	\$ 10,500.00	\$ 2,500.00	\$ 2,500.00
TOTAL LIBRARY DEPARTMENT	\$ 45,711.71	\$ 31,500.00	\$ 31,500.00
TRADE DAYS DEPARTMENT:			
4401 Trade Days Fees	\$ 21,918.00	\$ 7,500.00	\$ 12,000.00
4410 Recoveries	\$ 4,025.46	\$ 2,500.00	\$ 2,500.00
TOTAL TRADE DAYS DEPARTMENT	\$ 25,943.46	\$ 10,000.00	\$ 14,500.00
TOTAL CASH RECEIPTS	\$ 6,408,496.97	\$ 6,362,902.00	\$ 6,258,600.00

STATEMENT OF DISBURSEMENTS AND REVENUES

ADMINISTRATION DEPARTMENT

ACCOUNTING CODE & ITEM	2018-2019 ACTUAL	2019-2020 ESTIMATE	2020-2021 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 171,104.55	\$ 202,000.00	\$ 197,000.00
6115 Social Security	\$ 13,089.31	\$ 16,000.00	\$ 15,000.00
6120 Retirement**	\$ 26,494.40	\$ 32,000.00	\$ 33,000.00
6125 Employee Insurance**	\$ 28,279.49	\$ 31,000.00	\$ 33,000.00
6127 Uniforms	\$ 502.32	\$ 600.00	\$ 600.00
6130 Liability Insurance	\$ 13,005.34	\$ 14,000.00	\$ 15,000.00
6135 Legal/Professional	\$ 28,854.40	\$ 15,000.00	\$ 58,000.00
6136 Hotel Tax Contributions	\$ 95,915.30	\$ 85,000.00	\$ 100,000.00
6140 Auditing Fees	\$ 12,033.32	\$ 14,000.00	\$ 15,000.00
6145 Supplies	\$ 26,551.01	\$ 30,000.00	\$ 28,000.00
6150 Repairs - Building/Grounds	\$ 20,746.43	\$ 20,000.00	\$ 50,000.00
6155 Equipment Repairs/Maintenance	\$ 19,055.32	\$ 22,000.00	\$ 22,000.00
6160 Gas & Oil	\$ 1,826.49	\$ 1,800.00	\$ 2,000.00
6165 Utilities	\$ 7,725.50	\$ 8,000.00	\$ 10,000.00
6170 Dues & Subscriptions	\$ 17,031.90	\$ 12,000.00	\$ 14,000.00
6175 Building Demolitions	\$ 12,601.03	\$ 40,000.00	\$ 160,000.00
6180 Transportation & Contingency	\$ 34,269.50	\$ 34,000.00	\$ 36,000.00
6181 Programming	\$ 18,069.77	\$ 15,000.00	\$ 7,000.00
6190 Postage	\$ 5,432.80	\$ 4,200.00	\$ 4,200.00
TOTAL OPERATING EXPENSES	\$ 552,588.18	\$ 596,600.00	\$ 799,800.00
6195 Capital Expenditures	\$ 53,925.24	\$ 18,000.00	\$ 15,000.00
TOTAL DISBURSEMENTS	\$ 606,513.42	\$ 614,600.00	\$ 814,800.00
REVENUES:			
Hotel Occupancy Tax	\$ 74,576.68	\$ 65,689.00	\$ 64,000.00
Gross Receipts/Franchise Fees	\$ 132,499.97	\$ 140,000.00	\$ 125,000.00
Permits, Recoveries, Interest, Miscellaneous	\$ 135,491.07	\$ 144,138.00	\$ 132,000.00
Sales Tax	\$ 263,945.70	\$ 264,773.00	\$ 493,800.00
TOTAL REVENUES	\$ 606,513.42	\$ 614,600.00	\$ 814,800.00

NOTE: Community Development/Code Enforcement and Main Street are included as sub-departments of the Administrative Dept.

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES
SANITATION DEPARTMENT

ACCOUNTING CODE & ITEM	2018-2019 ACTUAL	2019-2020 ESTIMATE	2020-2021 PROPOSED
DISBURSEMENTS:			
6145 Supplies	\$ 62,645.44	\$ 65,000.00	\$ 65,000.00
6171 Contract Disposal Service	\$ 749,911.48	\$ 750,000.00	\$ 750,000.00
TOTAL OPERATING EXPENSES	\$ 812,556.92	\$ 815,000.00	\$ 815,000.00
REVENUES:			
Sanitation Service Fees	\$ 804,960.92	\$ 806,192.00	\$ 807,000.00
Recoveries	\$ 7,596.00	\$ 8,808.00	\$ 8,000.00
TOTAL REVENUES	\$ 812,556.92	\$ 815,000.00	\$ 815,000.00

STATEMENT OF DISBURSEMENTS AND REVENUES

FIRE DEPARTMENT

ACCOUNTING CODE & ITEM	2018-2019 ACTUAL	2019-2020 ESTIMATE	2020-2021 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 193,204.49	\$ 200,000.00	\$ 209,000.00
6111 Salaries - Administration	\$ 9,216.00	\$ 10,000.00	\$ 43,000.00
6115 Social Security	\$ 12,717.85	\$ 12,000.00	\$ 13,000.00
6120 Retirement**	\$ 25,736.74	\$ 31,000.00	\$ 35,000.00
6125 Employee Insurance**	\$ 29,294.35	\$ 42,000.00	\$ 44,000.00
6127 Uniforms	\$ 1,505.69	\$ 750.00	\$ 750.00
6130 Liability Insurance	\$ 33,851.49	\$ 33,000.00	\$ 34,000.00
6131 Recruitment	\$ 0.00	\$ 0.00	\$ 1,500.00
6145 Supplies	\$ 43,505.11	\$ 40,000.00	\$ 42,000.00
6150 Repairs - Building/Grounds	\$ 3,683.80	\$ 4,000.00	\$ 4,000.00
6155 Equipment Repairs/Maintenance	\$ 60,034.02	\$ 65,000.00	\$ 65,000.00
6160 Gas & Oil	\$ 7,323.84	\$ 7,000.00	\$ 7,000.00
6165 Utilities	\$ 19,887.71	\$ 20,000.00	\$ 20,000.00
6170 Dues & Subscriptions	\$ 2,871.89	\$ 3,500.00	\$ 3,500.00
6180 Transportation & Contingency	\$ 11,573.76	\$ 12,000.00	\$ 12,000.00
6187 Maintenance Contribution	\$ 12,707.01	\$ 26,000.00	\$ 30,000.00
6190 Postage	\$ 1,887.74	\$ 2,500.00	\$ 2,500.00
TOTAL OPERATING EXPENSES	\$ 469,001.49	\$ 508,750.00	\$ 566,250.00
6195 Capital Expenditures	\$ 466,847.78	\$ 25,000.00	\$ 70,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 19,808.76	\$ 3,348.00	\$ 0.00
TOTAL DISBURSEMENTS	\$ 955,658.03	\$ 537,098.00	\$ 636,250.00
REVENUES:			
Sales Tax	\$ 900,901.34	\$ 475,598.00	\$ 579,750.00
County Contributions	\$ 41,313.80	\$ 41,500.00	\$ 41,500.00
Recoveries	\$ 13,442.89	\$ 20,000.00	\$ 15,000.00
TOTAL REVENUES	\$ 955,658.03	\$ 537,098.00	\$ 636,250.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

POLICE DEPARTMENT

ACCOUNTING CODE & ITEM	2018-2019 ACTUAL	2019-2020 ESTIMATE	2020-2021 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 1,394,940.02	\$ 1,477,000.00	\$ 1,524,000.00
6111 Salaries - Administration	\$ 9,216.00	\$ 41,000.00	\$ 43,000.00
6115 Social Security	\$ 108,739.76	\$ 113,500.00	\$ 118,000.00
6120 Retirement**	\$ 219,969.24	\$ 237,000.00	\$ 255,000.00
6125 Employee Insurance**	\$ 269,319.15	\$ 278,000.00	\$ 324,000.00
6127 Uniforms	\$ 2,598.45	\$ 4,000.00	\$ 4,400.00
6130 Liability Insurance	\$ 56,844.83	\$ 65,000.00	\$ 66,000.00
6135 Legal/Professional	\$ 4,430.97	\$ 4,500.00	\$ 9,000.00
6145 Supplies	\$ 26,649.49	\$ 21,000.00	\$ 34,000.00
6150 Repairs - Building/Grounds	\$ 24,757.18	\$ 13,000.00	\$ 14,000.00
6155 Equipment Repairs/Maintenance	\$ 53,618.04	\$ 46,500.00	\$ 50,000.00
6160 Gas & Oil	\$ 39,100.66	\$ 40,000.00	\$ 40,000.00
6165 Utilities	\$ 25,124.83	\$ 24,000.00	\$ 24,000.00
6170 Dues & Subscriptions	\$ 27,501.55	\$ 16,000.00	\$ 29,000.00
6180 Transportation & Contingency	\$ 22,667.90	\$ 25,000.00	\$ 28,000.00
6190 Postage	\$ 2,613.58	\$ 2,000.00	\$ 2,500.00
6191 Training	\$ 4,894.00	\$ 5,500.00	\$ 6,000.00
6192 Certification Compensation	\$ 17,275.00	\$ 18,000.00	\$ 19,000.00
TOTAL OPERATING EXPENSES	\$ 2,310,260.65	\$ 2,431,000.00	\$ 2,589,900.00
6195 Capital Expenditures	\$ 160,129.82	\$ 102,000.00	\$ 112,000.00
TOTAL DISBURSEMENTS	\$ 2,470,390.47	\$ 2,533,000.00	\$ 2,701,900.00
REVENUES:			
Sales Tax	\$ 2,076,968.66	\$ 2,191,300.00	\$ 2,358,800.00
Municipal Court Fees	\$ 182,957.00	\$ 60,000.00	\$ 80,000.00
Accident Reports, Humane Fees, Recoveries	\$ 204,068.33	\$ 274,600.00	\$ 255,000.00
Permits - Tow Trucks/Alarms	\$ 4,620.00	\$ 4,500.00	\$ 5,500.00
Grant Funds - US Dept. of Justice	\$ 1,776.48	\$ 2,600.00	\$ 2,600.00
TOTAL REVENUES	\$ 2,470,390.47	\$ 2,533,000.00	\$ 2,701,900.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

STREET DEPARTMENT

ACCOUNTING CODE & ITEM		2018-2019 ACTUAL	2019-2020 ESTIMATE	2020-2021 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 286,330.63	\$ 307,000.00	\$ 321,000.00
6111	Salaries - Administration	\$ 9,216.00	\$ 41,000.00	\$ 43,000.00
6115	Social Security	\$ 22,609.88	\$ 24,000.00	\$ 25,000.00
6120	Retirement**	\$ 45,708.19	\$ 49,000.00	\$ 60,000.00
6125	Employee Insurance**	\$ 64,011.59	\$ 94,000.00	\$ 96,000.00
6127	Uniforms	\$ 5,428.31	\$ 7,000.00	\$ 6,200.00
6130	Liability Insurance	\$ 32,197.91	\$ 32,000.00	\$ 33,000.00
6135	Transit System/Legal & Professional	\$ 4,200.00	\$ 5,000.00	\$ 5,000.00
6145	Supplies	\$ 21,548.85	\$ 22,000.00	\$ 22,000.00
6146	Chemicals	\$ 3,588.75	\$ 5,000.00	\$ 5,000.00
6150	Repairs - Building/Grounds (US 59/190)	\$ 17,385.60	\$ 15,000.00	\$ 15,000.00
6155	Equipment Repairs/Maintenance	\$ 40,598.10	\$ 65,000.00	\$ 65,000.00
6160	Gas & Oil	\$ 22,211.65	\$ 24,000.00	\$ 24,000.00
6165	Utilities	\$ 2,510.61	\$ 3,000.00	\$ 3,000.00
6180	Transportation & Contingency	\$ 724.09	\$ 1,500.00	\$ 1,500.00
TOTAL OPERATING EXPENSES		\$ 578,270.16	\$ 694,500.00	\$ 724,700.00
6195	Capital Expenditures	\$ 211,632.25	\$ 609,000.00	\$ 875,000.00
TOTAL DISBURSEMENTS		\$ 789,902.41	\$ 1,303,500.00	\$ 1,599,700.00
REVENUES:				
Sales Tax		\$ 598,716.59	\$ 977,369.00	\$ 402,650.00
Sanitation Service Fees		\$ 85,278.08	\$ 214,131.00	\$ 393,000.00
Paving Assessments		\$ 472.90	\$ 1,000.00	\$ 1,000.00
Recoveries		\$ 434.84	\$ 1,000.00	\$ 1,000.00
Transfer from Street Improvement Fund		\$ 0.00	\$ 0.00	\$ 0.00
Electric Sales		\$ 105,000.00	\$ 110,000.00	\$ 802,050.00
TOTAL REVENUES		\$ 789,902.41	\$ 1,303,500.00	\$ 1,599,700.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

PARKS AND RECREATION DEPARTMENT

ACCOUNTING CODE & ITEM	2018-2019 ACTUAL	2019-2020 ESTIMATE	2020-2021 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 334,515.60	\$ 301,000.00	\$ 347,000.00
6111 Salaries - Administration	\$ 9,216.00	\$ 41,000.00	\$ 43,000.00
6115 Social Security	\$ 26,268.46	\$ 23,000.00	\$ 27,000.00
6120 Retirement**	\$ 43,389.68	\$ 49,000.00	\$ 54,000.00
6125 Employee Insurance**	\$ 62,344.29	\$ 72,000.00	\$ 84,000.00
6127 Uniforms	\$ 6,692.64	\$ 4,700.00	\$ 4,900.00
6130 Liability Insurance	\$ 14,922.86	\$ 16,000.00	\$ 16,000.00
6135 Advertising/Promotions	\$ 1,034.25	\$ 1,500.00	\$ 1,500.00
6145 Supplies	\$ 48,583.57	\$ 30,000.00	\$ 30,000.00
6146 Chemicals	\$ 5,495.55	\$ 17,000.00	\$ 17,000.00
6150 Repairs - Building/Grounds	\$ 20,932.74	\$ 21,000.00	\$ 88,000.00
6155 Equipment Repairs/Maintenance	\$ 26,276.03	\$ 20,000.00	\$ 17,000.00
6160 Gas & Oil	\$ 38,810.75	\$ 32,000.00	\$ 61,000.00
6165 Utilities	\$ 10,168.54	\$ 8,500.00	\$ 8,500.00
6170 Dues & Subscriptions	\$ 202.40	\$ 350.00	\$ 350.00
6180 Transportation & Contingency	\$ 1,380.19	\$ 2,000.00	\$ 2,000.00
6181 Programming/Promotion Costs	\$ 4,474.00	\$ 7,500.00	\$ 25,000.00
6190 Postage	\$ 745.80	\$ 500.00	\$ 500.00
TOTAL OPERATING EXPENSES	\$ 655,453.35	\$ 647,050.00	\$ 826,750.00
6195 Capital Expenditures	\$ 359,087.87	\$ 36,500.00	\$ 110,000.00
TOTAL DISBURSEMENTS	\$ 1,014,541.22	\$ 683,550.00	\$ 936,750.00
REVENUES:			
Sanitation Service Fees	\$ 0.00	\$ 208,449.00	\$ 0.00
Sales Tax	\$ 48,041.99	\$ 65,000.00	\$ 65,000.00
User Fees	\$ 103,831.56	\$ 67,000.00	\$ 89,000.00
Recoveries/Reimbursements	\$ 44,874.95	\$ 25,000.00	\$ 37,000.00
Electric Sales	\$ 817,792.72	\$ 318,101.00	\$ 745,750.00
TOTAL REVENUES	\$ 1,014,541.22	\$ 683,550.00	\$ 936,750.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

LIBRARY DEPARTMENT

ACCOUNTING CODE & ITEM	2018-2019 ACTUAL	2019-2020 ESTIMATE	2020-2021 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 211,722.39	\$ 185,000.00	\$ 187,000.00
6111 Salaries - Administration	\$ 9,216.00	\$ 41,000.00	\$ 43,000.00
6115 Social Security	\$ 16,902.33	\$ 15,000.00	\$ 15,000.00
6120 Retirement**	\$ 34,220.71	\$ 36,000.00	\$ 38,000.00
6125 Employee Insurance**	\$ 56,397.70	\$ 62,000.00	\$ 65,000.00
6130 Liability Insurance	\$ 6,827.94	\$ 6,500.00	\$ 6,500.00
6145 Supplies	\$ 17,084.36	\$ 14,000.00	\$ 16,000.00
6150 Repairs - Building/Grounds	\$ 22,990.67	\$ 20,000.00	\$ 25,000.00
6155 Equipment Repairs/Maintenance	\$ 9,321.55	\$ 8,500.00	\$ 8,500.00
6165 Utilities	\$ 8,987.19	\$ 8,000.00	\$ 9,500.00
6170 Dues & Subscriptions	\$ 6,131.23	\$ 7,000.00	\$ 7,000.00
6180 Transportation & Contingency	\$ 475.36	\$ 1,000.00	\$ 2,500.00
6181 Programming	\$ 8,108.58	\$ 3,500.00	\$ 5,000.00
6190 Postage	\$ 1,492.08	\$ 2,500.00	\$ 2,500.00
TOTAL OPERATING EXPENSES	\$ 409,878.09	\$ 410,000.00	\$ 430,500.00
6195 Capital Expenditures	\$ 40,622.38	\$ 30,000.00	\$ 27,000.00
6596 Memorial Capital	\$ 8,504.56	\$ 5,000.00	\$ 5,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 198,087.60	\$ 34,000.00	\$ 0.00
TOTAL DISBURSEMENTS	\$ 657,092.63	\$ 479,000.00	\$ 462,500.00
REVENUES:			
Fines/User Fees/Recoveries	\$ 21,785.71	\$ 22,000.00	\$ 22,000.00
Memorials & Capital Contributions	\$ 13,426.00	\$ 7,000.00	\$ 7,000.00
Grant Funds	\$ 10,500.00	\$ 2,500.00	\$ 2,500.00
Electric Sales	\$ 611,380.92	\$ 447,500.00	\$ 431,000.00
TOTAL REVENUES	\$ 657,092.63	\$ 479,000.00	\$ 462,500.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

GARAGE DEPARTMENT

ACCOUNTING CODE & ITEM	2018-2019 ACTUAL	2019-2020 ESTIMATE	2020-2021 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 152,497.31	\$ 158,000.00	\$ 161,000.00
6111 Salaries - Administration	\$ 9,216.00	\$ 41,000.00	\$ 43,000.00
6115 Social Security	\$ 12,371.23	\$ 13,000.00	\$ 13,000.00
6120 Retirement**	\$ 25,049.06	\$ 32,000.00	\$ 33,000.00
6125 Employee Insurance**	\$ 27,193.78	\$ 40,000.00	\$ 42,000.00
6127 Uniforms	\$ 2,155.27	\$ 3,300.00	\$ 3,400.00
6130 Liability Insurance	\$ 8,970.58	\$ 8,800.00	\$ 8,800.00
6145 Supplies	\$ 9,755.00	\$ 8,000.00	\$ 8,000.00
6150 Repairs - Building/Grounds	\$ 5,441.96	\$ 5,000.00	\$ 5,000.00
6155 Equipment Repairs/Maintenance	\$ 4,073.07	\$ 6,500.00	\$ 5,500.00
6160 Gas & Oil	\$ 1,060.83	\$ 1,200.00	\$ 1,200.00
6165 Utilities	\$ 3,675.83	\$ 3,000.00	\$ 3,000.00
6180 Transportation & Contingency	\$ 2,639.91	\$ 2,600.00	\$ 2,600.00
TOTAL OPERATING EXPENSES	\$ 264,099.83	\$ 322,400.00	\$ 329,500.00
6195 Capital Expenditures	\$ 63,480.00	\$ 130,000.00	\$ 35,000.00
TOTAL DISBURSEMENTS	\$ 327,579.83	\$ 452,400.00	\$ 364,500.00
REVENUES:			
Electric Sales	\$ 327,579.83	\$ 452,400.00	\$ 364,500.00
TOTAL REVENUES	\$ 327,579.83	\$ 452,400.00	\$ 364,500.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

TRADE DAYS DEPARTMENT

ACCOUNTING CODE & ITEM	2018-2019 ACTUAL	2019-2020 ESTIMATE	2020-2021 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 161,276.02	\$ 122,000.00	\$ 145,000.00
6111 Salaries - Administration	\$ 9,216.00	\$ 41,000.00	\$ 43,000.00
6115 Social Security	\$ 13,042.53	\$ 9,500.00	\$ 11,000.00
6120 Retirement**	\$ 26,452.93	\$ 27,000.00	\$ 31,000.00
6125 Employee Insurance**	\$ 34,989.45	\$ 39,000.00	\$ 43,000.00
6127 Uniforms	\$ 1,153.17	\$ 1,600.00	\$ 1,700.00
6130 Liability Insurance	\$ 6,407.78	\$ 6,500.00	\$ 6,500.00
6135 Advertising/Promotions	\$ 41,933.44	\$ 22,000.00	\$ 20,000.00
6145 Supplies	\$ 8,562.67	\$ 4,500.00	\$ 8,000.00
6150 Repairs - Building/Grounds	\$ 110.87	\$ 500.00	\$ 2,500.00
6155 Equipment Repairs/Maintenance	\$ 176.47	\$ 500.00	\$ 2,000.00
6160 Gas & Oil	\$ 1,124.28	\$ 1,500.00	\$ 1,000.00
6165 Utilities	\$ 6,336.28	\$ 5,000.00	\$ 6,000.00
6170 Dues & Subscriptions	\$ 499.75	\$ 500.00	\$ 1,000.00
6175 Contract Security	\$ 962.50	\$ 500.00	\$ 500.00
6180 Transportation & Contingency	\$ 1,807.65	\$ 1,000.00	\$ 2,500.00
6190 Postage	\$ 425.68	\$ 400.00	\$ 350.00
TOTAL OPERATING EXPENSES	\$ 314,477.47	\$ 283,000.00	\$ 325,050.00
6195 Capital Expenditures	\$ 18,801.61	\$ 5,000.00	\$ 20,000.00
TOTAL DISBURSEMENTS	\$ 333,279.08	\$ 288,000.00	\$ 345,050.00
REVENUES:			
Trade Days User Fees/Recoveries	\$ 25,943.46	\$ 10,000.00	\$ 14,500.00
Electric Sales	\$ 29,609.94	\$ 15,245.00	\$ 74,550.00
Hotel Occupancy Tax	\$ 277,725.68	\$ 262,755.00	\$ 256,000.00
TOTAL REVENUES	\$ 333,279.08	\$ 288,000.00	\$ 345,050.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

GENERAL FUND
2019 - 2020
RECAP OF CAPITAL EXPENDITURES

ACCOUNTING
CODE

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

01-6195

ADMINISTRATION - \$38,000.00

\$	19,000.00	for completion of software purchase from Caselle for accounts receivable, community development and utility billing
\$	11,700.00	for computer equipment upgrade to Windows 10 operating system and purchase of two laptop computers
\$	2,500.00	for upgrading of the network server
\$	4,800.00	for miscellaneous office equipment and furniture

03-6195

FIRE - \$50,000.00

\$	50,000.00	for fire hose, firefighting and communication equipment, air packs and bunker gear
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04-6195

POLICE - \$103,600.00

\$	45,000.00	for one patrol unit including light bar, radar unit and markings
\$	18,400.00	for computer equipment upgrade to Windows 10 operating system
\$	2,500.00	for upgrading of the network server
\$	5,200.00	for purchase of seven bulletproof vests
\$	15,500.00	for purchase of pistols, body cams, and ammunition
\$	17,000.00	for purchase of Motorola repeater to replace the EF Johnson repeater

05-6195

STREET - \$609,000.00

\$	200,000.00	for seal coat work on city streets
\$	75,000.00	for drainage work on Milam and Calhoun
\$	314,000.00	for rock, asphalt, sign materials, and equipment rental
\$	10,000.00	for safety lighting and communications equipment
\$	10,000.00	for hand tools and equipment for brush crew

Recap of Capital Expenditures, 2019 - 2020

Continued

ACCOUNTING CODE

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

06-6195

PARKS AND RECREATION - \$36,500.00

\$	16,500.00	for purchase of 72" Lexmark mower
\$	12,000.00	for purchase of weed eaters, chainsaws and other necessary equipment
\$	8,000.00	for purchase of box blade, fork and other Kubota attachments

07-6195

LIBRARY - \$38,300.00

\$	9,800.00	for computer equipment upgrade to Windows 10 operating system
\$	3,500.00	for purchase of computers for public access
\$	25,000.00	for collection development of E-books, audiobooks, Blu-Ray DVD's

07-6596

LIBRARY (Memorials) - \$5,000.00

\$	5,000.00	for library books
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08-6195

GARAGE - \$162,000.00

\$	35,000.00	for purchase of work truck with tool bed
\$	8,000.00	for purchase of car hauler trailer with winch
\$	19,000.00	for purchase of 18,000 lb four post drive to add to existing lift
\$	5,000.00	for purchase of OTC Evolve scan tool
\$	95,000.00	for improvements to public works grounds

09-6195

TRADE DAYS - \$25,000.00

\$	25,000.00	for purchase of tents and other miscellaneous equipment
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**GENERAL FUND
2020 - 2021
PROPOSED CAPITAL EXPENDITURES**

<u>ACCOUNTING CODE</u>	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>	
01-6195	<u>ADMINISTRATION - \$15,000.00</u>	
	\$ 11,200.00	for purchase of printers, folders, furniture, and other miscellaneous items for the administration offices
	\$ 1,400.00	for purchase of an I-pad for community development
	\$ 1,400.00	for purchase of an I-pad for code enforcement
	\$ 1,000.00	for purchase of miscellaenous items and equipment for main street
03-6195	<u>FIRE - \$70,000.00</u>	
	\$ 70,000.00	for fire hose, firefighting and communications equipment, air packs, bunker gear, a new ice machine, an outdoor warning alert siren with controller, plus additional fire hydrants to be installed throughout the city
04-6195	<u>POLICE - \$112,000.00</u>	
	\$ 96,000.00	for two patrol units including light bar, radar unit, camera system and markings
	\$ 2,000.00	for Badge mobile inventory unit to scan and inventory evidence
	\$ 12,000.00	for GPS tracking software and hardware for patrol units to assist dispatch in emergency/safety monitoring of units in the field
	\$ 2,000.00	for equipment purchases for the municipal court
05-6195	<u>STREET - \$875,000.00</u>	
	\$ 352,000.00	for rock, asphalt, sign materials, and equipment rental
	\$ 203,000.00	for drainage work on Milam to Calhoun, Chickadee storm drain replacement, and storm drain installation on Mockingbird
	\$ 200,000.00	for seal coat work on city streets
	\$ 100,000.00	for repairs to enbankment on Marsh drive
	\$ 10,000.00	for safety lighting and communcations equipment
	\$ 10,000.00	for hand tools and equipment for brush crew

Proposed Capital Expenditures 2020 - 2021
Continued

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

06-6195

PARKS AND RECREATION - \$110,000.00

\$	13,000.00	for purchase of 72" Gravely mower
\$	12,000.00	for purchase of weed eaters, chainsaws and other necessary equipment
\$	75,000.00	for purchase of playground equipment for special needs children
\$	10,000.00	for purchase of miscellaenous equipment for the pool

07-6195

LIBRARY - \$27,000.000

\$	27,000.00	for collection development of books, E-books, audiobooks and blu-ray dvd's
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07-6596

LIBRARY (Memorials) - \$5,000.00

\$	5,000.00	for library books
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08-6195

GARAGE - \$35,000.00

\$	31,000.00	for purchase of a forklift
\$	2,000.00	for floor jack, floor crane and a car hauler winch
\$	2,000.00	for purchase of a clock gauge for the fuel storage tanks

09-6195

TRADE DAYS - \$20,000.00

\$	20,000.00	for purchase of miscellaenous items and equipment
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UTILITY SYSTEMS FUND
2020 - 2021 FISCAL YEAR

Overview of Utility Systems Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2019-2020

Proposed Capital Expenditures, 2020-2021

UTILITY FUND OVERVIEW

FISCAL YEAR 2020 - 2021 PROPOSED BUDGET

The Utility Fund is the primary operating account for all enterprise operations of the City. These operations consist of the Electric Department, the Water Department and the Sewer Department. Fees charged for these services are used to fund the operations of the various utility departments, meet debt service requirements, and contribute annually budgeted amounts to the General Fund.

Revenues: Anticipated cash receipts for fiscal year 2020-2021 are estimated to be \$20,795,850.00, an increase of \$1,839,430.00 from the cash receipts of \$18,956,420.00 from the previous year. This anticipated revenue is due to the increase in electric, water and sewer sales to the residents of the new 80 Unit Livingston Village apartment complex that is opening in the Fall of 2020 on West Park Drive, the residents of the nineteen (19) new Baskin duplexes on Pan American Drive, Postel Industries expansion of their fabrication facility, and the new Jack in the Box which is opening in October, 2020.

Expenditures - Operating Account: Total operating expenditures for the Utility Fund for fiscal year 2020-2021 are projected to be \$16,041,000.00, an increase of \$819,000.00 from the 2019-2020 operating expenditures of \$15,222,000.00. Increased costs include the aforementioned 1.5% cost-of-living adjustment and the 5.0% increase in employee health insurance costs, along with a significant increase of our raw water costs from the Trinity River Authority (\$70,000.00) and an increase of projected operations and maintenance expense of our water treatment plant (\$447,000.00). The remaining increase can be attributed to rising costs of facility maintenance, upgrades and repairs to buildings and grounds.

Expenditures - Capital Outlays: Total capital expenditures in the Utility Fund for fiscal year 2020-2021 are projected to be \$2,337,000.00. Other than normal recurring expenditures for major supplies in the various departments, such as electric wire, poles, transformers, metering equipment, night and street lights, water and sewer pipe and fire hydrants, we have included \$150,000.00 for electric line reconductoring work, \$175,000.00 for right-of-way line clearing, \$300,000.00 for 8" water line installations to complete loops in the Bypass and Northeast areas of town, \$100,000.00 for a 12" water line installation for the south end of the bypass, \$360,000.00 for painting and pipe repairs to the West Street ground storage tank, as well as funds for various water distribution system and sanitary sewer system upgrades. An itemized listing of the proposed capital expenditures for the 2020-2021 fiscal year is included in the budget document.

Expenditures - Debt Service: The City's Certificates of Obligation, Series 2012 were paid off in December, 2019 so there will be no debt service expenditures from the Utility Fund for this fiscal year.

UTILITY FUND CASH RECEIPTS

	10/1/18-9/30/19 <u>ACTUAL</u>	10/1/19-9/30/20 <u>ESTIMATE</u>	10/1/20-9/30/21 <u>PROPOSED</u>
ELECTRIC DEPARTMENT:			
4310 Electric Sales	\$ 9,284,555.01	\$ 9,000,000.00	\$ 10,215,000.00
4350 Penalty/Late Fees	\$ 147,283.31	\$ 167,120.00	\$ 150,000.00
4360 Night Light Fees	\$ 100,233.63	\$ 101,000.00	\$ 102,000.00
4410 Recoveries	\$ 8,064,476.28	\$ 4,000,000.00	\$ 4,000,000.00
4440 Earned Interest	\$ 14,233.79	\$ 19,300.00	\$ 69,000.00
4450 Service Fees	\$ 57,595.00	\$ 50,000.00	\$ 55,000.00
TOTAL ELECTRIC DEPARTMENT	\$ 17,668,377.02	\$ 13,337,420.00	\$ 14,591,000.00
WATER DEPARTMENT:			
4320 Water Sales	\$ 1,880,955.30	\$ 1,920,000.00	\$ 2,300,000.00
4320 Water Sales - TDCJ Unit	\$ 1,070,748.75	\$ 1,127,000.00	\$ 1,200,000.00
4410 Recoveries	\$ 279,664.06	\$ 121,000.00	\$ 120,000.00
4420 Tapping Fees	\$ 11,689.66	\$ 12,000.00	\$ 15,000.00
TOTAL WATER DEPARTMENT	\$ 3,243,057.77	\$ 3,180,000.00	\$ 3,635,000.00
SEWER DEPARTMENT:			
4320 Sewer Fees	\$ 1,289,726.88	\$ 1,350,000.00	\$ 1,510,000.00
4320 Sewer Fees - TDCJ Unit	\$ 856,976.25	\$ 902,000.00	\$ 1,047,850.00
4410 Recoveries	\$ 5,150.02	\$ 4,000.00	\$ 4,000.00
4420 Tapping Fees	\$ 7,800.00	\$ 8,000.00	\$ 8,000.00
4470 Grant Funds - TDRA	\$ 0.00	\$ 0.00	\$ 0.00
4471 Grant Funds - CDBG	\$ 39,970.00	\$ 175,000.00	\$ 0.00
TOTAL SEWER DEPARTMENT	\$ 2,199,623.15	\$ 2,439,000.00	\$ 2,569,850.00
TOTAL CASH RECEIPTS	\$ 23,111,057.94	\$ 18,956,420.00	\$ 20,795,850.00

STATEMENT OF DISBURSEMENTS AND REVENUES

ELECTRIC DEPARTMENT

ACCOUNTING CODE & ITEM	2018-2019 ACTUAL	2019-2020 ESTIMATE	2020-2021 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 769,410.00	\$ 842,000.00	\$ 844,000.00
6111 Salaries - Administration	\$ 9,216.00	\$ 41,000.00	\$ 43,000.00
6115 Social Security	\$ 59,565.68	\$ 65,000.00	\$ 65,000.00
6120 Retirement**	\$ 120,529.58	\$ 138,000.00	\$ 145,000.00
6125 Employee Insurance**	\$ 126,707.39	\$ 151,000.00	\$ 148,000.00
6127 Uniforms	\$ 7,933.88	\$ 15,000.00	\$ 15,000.00
6130 Liability Insurance	\$ 23,479.50	\$ 22,000.00	\$ 22,000.00
6135 Legal/Professional	\$ 7,332.27	\$ 5,000.00	\$ 5,000.00
6140 Auditing Fees	\$ 12,033.34	\$ 14,000.00	\$ 15,000.00
6141 Engineering/Lab Fees	\$ 0.00	\$ 1,000.00	\$ 1,000.00
6145 Supplies	\$ 64,174.95	\$ 50,000.00	\$ 45,000.00
6150 Repairs - Building/Grounds	\$ 5,995.54	\$ 10,000.00	\$ 40,000.00
6155 Equipment Repairs/Maintenance	\$ 31,769.03	\$ 30,000.00	\$ 43,000.00
6160 Gas & Oil	\$ 12,680.71	\$ 10,000.00	\$ 13,000.00
6165 Utilities	\$ 8,371.60	\$ 8,000.00	\$ 9,000.00
6170 Dues & Subscriptions	\$ 8,144.17	\$ 8,000.00	\$ 16,000.00
6174 Power Purchase	\$ 8,431,364.60	\$ 8,500,000.00	\$ 8,700,000.00
6180 Transportation & Contingency	\$ 4,657.21	\$ 5,000.00	\$ 8,000.00
6185 Utility Billing	\$ 12,650.99	\$ 13,000.00	\$ 14,000.00
6190 Postage	\$ 17,481.03	\$ 16,000.00	\$ 16,000.00
TOTAL OPERATING EXPENSES	\$ 9,733,497.47	\$ 9,944,000.00	\$ 10,207,000.00
6195 Capital Expenditures	\$ 498,451.51	\$ 600,000.00	\$ 635,000.00
TOTAL DISBURSEMENTS	\$ 10,231,948.98	\$ 10,544,000.00	\$ 10,842,000.00
REVENUES:			
Electric Sales	\$ 6,263,629.60	\$ 5,806,580.00	\$ 5,966,000.00
Night Light Fees	\$ 100,233.63	\$ 101,000.00	\$ 102,000.00
Recoveries, Service Fees, Penalties and Interest	\$ 3,568,085.75	\$ 4,236,420.00	\$ 4,274,000.00
Water Sales	\$ 300,000.00	\$ 400,000.00	\$ 500,000.00
TOTAL REVENUES	\$ 10,231,948.98	\$ 10,544,000.00	\$ 10,842,000.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

WATER DEPARTMENT

ACCOUNTING CODE & ITEM	2018-2019 ACTUAL	2019-2020 ESTIMATE	2020-2021 PROPOSED
DISBURSEMENTS:			
6110 Salaries	\$ 447,570.98	\$ 468,000.00	\$ 421,000.00
6111 Salaries - Administration	\$ 9,216.00	\$ 41,000.00	\$ 43,000.00
6115 Social Security	\$ 35,544.70	\$ 36,000.00	\$ 33,000.00
6120 Retirement**	\$ 71,686.16	\$ 80,000.00	\$ 78,000.00
6125 Employee Insurance**	\$ 93,366.73	\$ 108,000.00	\$ 113,000.00
6127 Uniforms	\$ 7,710.86	\$ 6,600.00	\$ 6,600.00
6130 Liability Insurance	\$ 22,290.98	\$ 22,000.00	\$ 22,000.00
6135 Legal/Professional	\$ 3,104.74	\$ 21,000.00	\$ 15,000.00
6140 Auditing Fees	\$ 12,033.34	\$ 14,000.00	\$ 15,000.00
6141 Engineering/Lab Fees	\$ 8,940.49	\$ 6,000.00	\$ 15,000.00
6145 Supplies	\$ 123,582.29	\$ 75,000.00	\$ 75,000.00
6146 Chemicals	\$ 0.00	\$ 500.00	\$ 500.00
6150 Repairs - Building/Grounds	\$ 13,731.37	\$ 15,000.00	\$ 15,000.00
6155 Equipment Repairs/Maintenance	\$ 45,899.16	\$ 42,000.00	\$ 65,000.00
6160 Gas & Oil	\$ 35,639.27	\$ 30,000.00	\$ 36,000.00
6165 Utilities	\$ 12,098.60	\$ 9,000.00	\$ 16,000.00
6170 Dues & Subscriptions	\$ 12,279.07	\$ 15,000.00	\$ 15,000.00
6180 Transportation & Contingency	\$ 8,315.05	\$ 10,000.00	\$ 10,000.00
6185 Utility Billing	\$ 13,551.47	\$ 13,000.00	\$ 14,000.00
6190 Postage	\$ 17,136.32	\$ 15,000.00	\$ 15,000.00
6192 Certification Compensation	\$ 7,850.00	\$ 10,000.00	\$ 13,000.00
6275 TRA - Raw Water	\$ 58,400.00	\$ 302,000.00	\$ 372,000.00
6276 TRA - Operation & Maintenance	\$ 1,555,003.00	\$ 1,618,000.00	\$ 2,065,000.00
6292 TRA - Debt Service	\$ 1,712,915.00	\$ 1,579,000.00	\$ 1,572,000.00
TOTAL OPERATING EXPENSES	\$ 4,327,865.58	\$ 4,536,100.00	\$ 5,045,100.00
6195 Capital Expenditures	\$ 487,679.58	\$ 3,315,000.00	\$ 1,182,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 166,393.56	\$ 29,000.00	\$ 0.00
TOTAL DISBURSEMENTS	\$ 4,981,938.72	\$ 7,880,100.00	\$ 6,227,100.00
REVENUES:			
Water Sales	\$ 1,580,955.30	\$ 1,520,000.00	\$ 1,800,000.00
Water Sales - TDCJ Unit	\$ 1,070,748.75	\$ 1,127,000.00	\$ 1,200,000.00
Water Tap Fees/Recoveries	\$ 291,353.72	\$ 133,000.00	\$ 135,000.00
Sewer Fees	\$ 559,318.95	\$ 845,092.00	\$ 910,950.00
Sewer Fees - TDCJ Unit	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00
Electric Sales	\$ 1,129,562.00	\$ 1,850,174.00	\$ 1,831,150.00
Previous Fund Balance	\$ 0.00	\$ 2,054,834.00	\$ 0.00
TOTAL REVENUES	\$ 4,981,938.72	\$ 7,880,100.00	\$ 6,227,100.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

STATEMENT OF DISBURSEMENTS AND REVENUES

SEWER DEPARTMENT

ACCOUNTING CODE & ITEM		2018-2019 ACTUAL	2019-2020 ESTIMATE	2020-2021 PROPOSED
DISBURSEMENTS:				
6110	Salaries	\$ 338,259.37	\$ 279,000.00	\$ 285,000.00
6111	Salaries - Administration	\$ 9,216.00	\$ 41,000.00	\$ 43,000.00
6115	Social Security	\$ 27,019.70	\$ 22,000.00	\$ 23,000.00
6120	Retirement**	\$ 51,711.58	\$ 49,000.00	\$ 51,000.00
6125	Employee Insurance**	\$ 58,561.31	\$ 66,000.00	\$ 67,000.00
6127	Uniforms	\$ 5,145.66	\$ 5,400.00	\$ 5,400.00
6130	Liability Insurance	\$ 7,087.66	\$ 8,500.00	\$ 8,500.00
6135	Legal/Professional	\$ 3,680.28	\$ 1,000.00	\$ 3,500.00
6141	Engineering/Lab Fees	\$ 20,429.97	\$ 20,000.00	\$ 20,000.00
6145	Supplies	\$ 43,017.20	\$ 35,000.00	\$ 45,000.00
6146	Chemicals	\$ 22,434.18	\$ 20,000.00	\$ 27,000.00
6150	Repairs - Building/Grounds	\$ 14,601.46	\$ 10,000.00	\$ 20,000.00
6155	Equipment Repairs/Maintenance	\$ 160,754.35	\$ 80,000.00	\$ 80,000.00
6160	Gas & Oil	\$ 5,995.57	\$ 5,000.00	\$ 7,000.00
6165	Utilities	\$ 46,499.34	\$ 30,000.00	\$ 30,000.00
6170	Dues & Subscriptions	\$ 10,337.28	\$ 10,000.00	\$ 10,000.00
6172	Sludge Disposal	\$ 55,864.12	\$ 50,000.00	\$ 50,000.00
6175	Toxicity Tests	\$ 0.00	\$ 3,500.00	\$ 3,500.00
6180	Transportation & Contingency	\$ 1,272.52	\$ 1,500.00	\$ 5,000.00
6192	Certification Compensation	\$ 5,750.00	\$ 5,000.00	\$ 5,000.00
TOTAL OPERATING EXPENSES		\$ 887,637.55	\$ 741,900.00	\$ 788,900.00
6195	Capital Expenditures	\$ 390,781.37	\$ 500,000.00	\$ 520,000.00
6198	Certificates of Obligation, Series 2012 I & S	\$ 11,885.28	\$ 2,008.00	\$ 0.00
TOTAL DISBURSEMENTS		\$ 1,290,304.20	\$ 1,243,908.00	\$ 1,308,900.00
REVENUES:				
Sewer Fees		\$ 730,407.93	\$ 504,908.00	\$ 599,050.00
Sewer Fees - TDCJ Unit		\$ 506,976.25	\$ 552,000.00	\$ 697,850.00
Sewer Tap Fees/Recoveries		\$ 12,950.02	\$ 12,000.00	\$ 12,000.00
Grant Funds - CDBG/SCADA		\$ 39,970.00	\$ 175,000.00	\$ 0.00
TOTAL REVENUES		\$ 1,290,304.20	\$ 1,243,908.00	\$ 1,308,900.00

** Administration costs on Retirement and Employee Insurance are split amongst all eleven departments

**UTILITY FUND
2019 - 2020
RECAP OF CAPITAL EXPENDITURES**

ACCOUNTING CODE	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>	
09-6195	<u>ELECTRIC - \$613,975.00</u>	
	\$ 225,000.00	for wire, transformers, meters, street and night lights, poles and equipment rental for the electric distribution system
	\$ 175,000.00	for right-of-way contract trimming
	\$ 150,000.00	for purchase of Altec Backyard digger derrick
	\$ 40,000.00	for electric line reconductoring
	\$ 6,200.00	for purchase of battery powered crimpers/cutters
	\$ 7,500.00	for Phase 2 of Caselle software purchase to include accounts receivable, community development and utility management
	\$ 7,425.00	for computer equipment upgrade to Windows 10 operating system
	\$ 2,850.00	for upgrade of network server and purchase of new shredder
10-6195	<u>WATER - \$3,314,775.00</u>	
	\$ 2,500,000.00	for construction of two new elevated water tanks for West Street storage and Walnut Street storage
	\$ 362,000.00	for pipe, valves, meters, hydrants and equipment rental for water distribution system upgrades
	\$ 15,000.00	for purchase of hand tools
	\$ 10,000.00	for safety lighting and communications equipment
	\$ 62,000.00	for purchase of Ram 4500 with flat bed to replace existing unit #8
	\$ 100,000.00	for 12" water line installation and bore for the south end of the bypass
	\$ 200,000.00	for installation of 8" water line to complete loop - Bypass area
	\$ 50,000.00	for installation of 8' water line to complete loop - Northeast area
	\$ 5,425.00	for computer equipment upgrade to Windows 10 operating system
	\$ 7,500.00	for Phase 2 of Caselle software purchase to include accounts receivable, community development and utility management
	\$ 2,850.00	for upgrade of network server and purchase of new shredder
11-6195	<u>SEWER - \$450,000.00</u>	
	\$ 300,000.00	for sewer pipe, manholes, and equipment rental for sewer system upgrades and rehabilitation projects
	\$ 100,000.00	for manhole rehabilitation and liner installation
	\$ 50,000.00	for rebuild of sludge boxes

**UTILITY FUND
2020 - 2021
PROPOSED CAPITAL EXPENDITURES**

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

09-6195

ELECTRIC - \$635,000.00

\$	225,000.00	for wire, transformers, meters, street and night lights, poles and equipment rental for the electric distribution system
\$	175,000.00	for right-of-way contract trimming
\$	150,000.00	for electric line reconductoring
\$	75,000.00	for pole inspection and treatment
\$	5,000.00	for purchase of a three-phase pole top switch
\$	5,000.00	for purchase of equipment, furniture, etc for utility billing

10-6195

WATER - \$1,182,000.00

\$	392,000.00	for pipe, valves, meters, hydrants and equipment rental for water distribution system upgrades
\$	360,000.00	for painting and pipe repairs to the west street ground storage tank
\$	200,000.00	for installation of 8" water line to complete loop - Bypass area
\$	100,000.00	for 12" water line installation for the south end of the bypass
\$	100,000.00	for installation of 8" water line to complete loop - Northeast area
\$	15,000.00	for purchase of hand tools and power equipment
\$	10,000.00	for safety lighting and communications equipment
\$	5,000.00	for purchase of equipment, furniture, etc for utility billing

11-6195

SEWER - \$520,000.00

\$	375,000.00	for sewer pipe, manholes, and equipment rental for sewer system upgrades and rehabilitation projects
\$	100,000.00	for manhole rehabilitation and line installation
\$	45,000.00	for backup sludge container used for sludge disposal

DEBT SERVICE FUND
2020 - 2021 FISCAL YEAR

Overview of Debt Service Funds

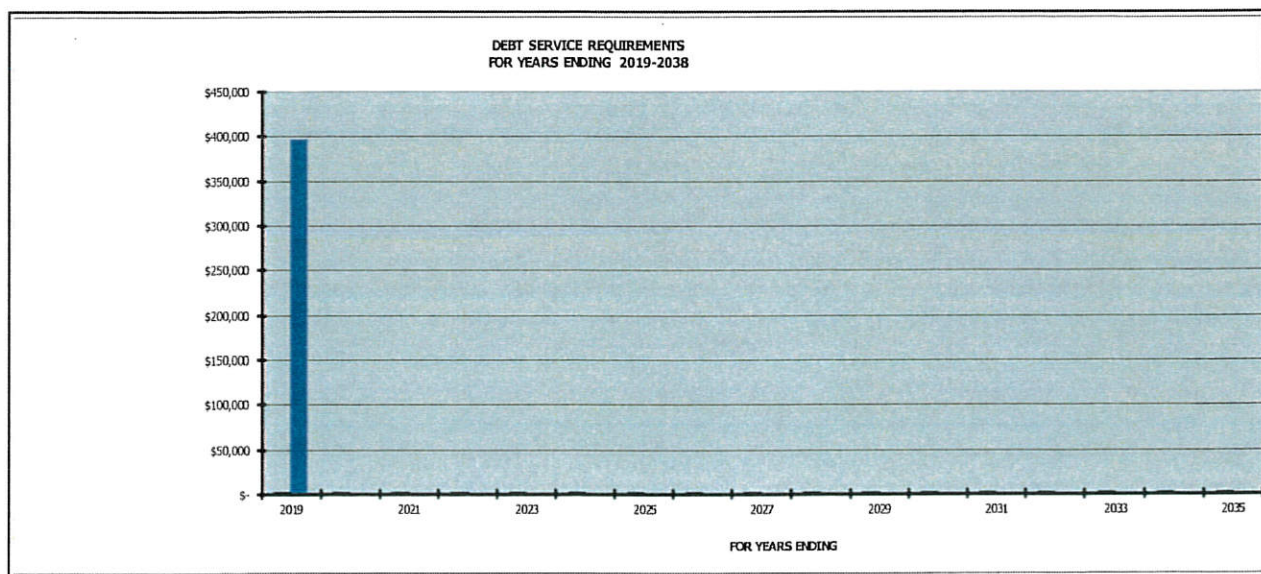
Recap of Debt Service Funds

Certificates of Obligation, Series 2012

DEBT SERVICE FUND OVERVIEW

The City of Livingston issues long-term debt to fund major capital projects which cannot be funded through annual operating or reserve and improvement funds. Recent examples of projects for which long-term debt has been issued include the new library construction project, the new 1.0 MGD elevated water storage tank project, street improvement projects, water and sewer system improvement projects, as well as the Livingston Municipal Complex and parks and recreational facilities.

The following graph shows the annual debt service requirements for the City's outstanding debt including the Certificates of Obligation, 2012. The City's annual debt service requirements (principal and interest payments) ended in December, 2019 when these certificate were paid off removing any debt service requirements in this upcoming 2020-2021 fiscal year.



DEBT SERVICE FUNDS

R E C A P

	9/30/20 PRINCIPAL <u>OUTSTANDING</u>	2020-2021 PRINCIPAL <u>REQUIREMENTS</u>	2020-2021 INTEREST <u>REQUIREMENTS</u>	2020-2021 PRINCIPAL <u>OUTSTANDING</u>
CERTIFICATES OF OBLIGATION, SERIES 2012	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTALS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

(Certificates of Obligation - Paid off 12/16/2019)

DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2012

<u>9/30/20</u> <u>BALANCE</u> <u>OUTSTANDING</u>	<u>2020-2021</u> <u>PRINCIPAL</u> <u>REQUIREMENTS</u>	<u>2020-2021</u> <u>INTEREST</u> <u>REQUIREMENTS</u>	<u>2020-2021</u> <u>TOTAL</u> <u>REQUIREMENTS</u>
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

ISSUANCE PURPOSE - NEW LIBRARY, WATER TANK AND SEWER AND FIREFIGHTING EQUIPMENT AND PROJECTS. (Final Scheduled Payment - 2037) (Paid Off 12/16/2019)

	<u>2018-2019</u> <u>ACTUAL</u>	<u>2019-2020</u> <u>ESTIMATE</u>	<u>2020-2021</u> <u>PROPOSED</u>
<i>BALANCE</i>			
<u>CASH RECEIPTS:</u>	\$ 6,062.67	\$ 6,429.59	\$ 437.54
Contributions from General and Utility Funds	\$ 396,175.20	\$ 5,598,972.16	\$ 0.00
Earned Interest	\$ 366.72	\$ 45.45	\$ 1.00
TOTAL CASH RECEIPTS	\$ 396,541.92	\$ 5,599,017.61	\$ 1.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 402,604.59	\$ 5,605,447.20	\$ 438.54
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 220,000.00	\$ 5,480,000.00	\$ 0.00
Interest Requirements	\$ 176,175.00	\$ 52,009.66	\$ 0.00
Transfer to Utility Fund	\$ 0.00	\$ 73,000.00	\$ 0.00
TOTAL CASH DISBURSEMENTS	\$ 396,175.00	\$ 5,605,009.66	\$ 0.00
BALANCE	\$ 6,429.59	\$ 437.54	\$ 438.54

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012

9/30/20 BALANCE <u>OUTSTANDING</u>	2020-2021 PRINCIPAL <u>REQUIREMENTS</u>	2020-2021 INTEREST <u>REQUIREMENTS</u>	2020-2021 TOTAL <u>REQUIREMENTS</u>
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

ISSUANCE PURPOSE - REFUNDING CERTIFICATES OF OBLIGATION, SERIES 2002B AND A PORTION OF CERTIFICATES OF OBLIGATION, SERIES 2007 - STREET DRAINAGE IMPROVEMENTS AND NEW LIBRARY AND WATER AND SEWER SYSTEM IMPROVEMENTS.
(Final Payment - 2018)

	2018-2019 <u>ACTUAL</u>	2019-2020 <u>ESTIMATE</u>	2020-2021 <u>PROPOSED</u>
<i>BALANCE</i>			
<u>CASH RECEIPTS:</u>	\$ 3,772.01	\$ 0.00	\$ 0.00
Contributions from General and Utility Funds	\$ 0.00	\$ 0.00	\$ 0.00
Earned Interest	<u>\$ 19.81</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL CASH RECEIPTS	\$ 19.81	\$ 0.00	\$ 0.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 3,791.82	\$ 0.00	\$ 0.00
<u>CASH DISBURSEMENTS:</u>			
Bonds Redeemed	\$ 0.00	\$ 0.00	\$ 0.00
Interest Requirements	\$ 0.00	\$ 0.00	\$ 0.00
Earned Interest Deposited to Utility System Fund	<u>\$ 3,791.82</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL CASH DISBURSEMENTS	\$ 3,791.82	\$ 0.00	\$ 0.00
<i>BALANCE</i>	\$ 0.00	\$ 0.00	\$ 0.00

RESERVE FUND
2020 - 2021 FISCAL YEAR

Street Improvement Fund
Water System Reserve & Maintenance Fund
Electric Improvement Fund

RESERVE FUNDS

STREET IMPROVEMENT FUND

	2018-2019 <u>ACTUAL</u>	2019-2020 <u>ESTIMATE</u>	2020-2021 <u>PROPOSED</u>
<i>BALANCE</i>	\$ 6,658.77	\$ 6,675.44	\$ 6,685.67
 <u>CASH RECEIPTS:</u>			
Earned Interest	\$ 16.67	\$ 10.23	\$ 12.00
TOTAL CASH RECEIPTS	\$ 16.67	\$ 10.23	\$ 12.00
<i>TOTAL CASH ON HAND & CASH RECEIPTS</i>	\$ 6,675.44	\$ 6,685.67	\$ 6,697.67
 <u>CASH DISBURSEMENTS:</u>			
	\$ 0.00	\$ 0.00	\$ 0.00
 <i>BALANCE</i>	\$ 6,675.44	\$ 6,685.67	\$ 6,697.67

RESERVE FUNDS

WATER SYSTEM RESERVE AND MAINTENANCE FUND

	2018-2019 <u>ACTUAL</u>	2019-2020 <u>ESTIMATE</u>	2020-2021 <u>PROPOSED</u>
BALANCE	\$ 62,136.90	\$ 62,385.91	\$ 62,558.58
<u>CASH RECEIPTS:</u>			
Earned Interest	<u>\$ 249.01</u>	<u>\$ 172.67</u>	<u>\$ 180.00</u>
TOTAL CASH RECEIPTS	\$ 249.01	\$ 172.67	\$ 180.00
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 62,385.91	\$ 62,558.58	\$ 62,738.58
<u>CASH DISBURSEMENTS:</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
BALANCE	\$ 62,385.91	\$ 62,558.58	\$ 62,738.58

RESERVE FUNDS

ELECTRIC IMPROVEMENT FUND

	<u>2018-2019</u> <u>ACTUAL</u>	<u>2019-2020</u> <u>ESTIMATE</u>	<u>2020-2021</u> <u>PROPOSED</u>
BALANCE	\$ 1,503,590.32	\$ 1,503,593.95	\$ 1,003,596.53
<u>CASH RECEIPTS:</u>	<u>\$ 3.63</u>	<u>\$ 2.58</u>	<u>\$ 2.40</u>
TOTAL CASH ON HAND & CASH RECEIPTS	\$ 1,503,593.95	\$ 1,503,596.53	\$ 1,003,598.93
<u>CASH DISBURSEMENTS:</u>			
Transfer to Utility Fund	<u>\$ 0.00</u>	<u>\$ 500,000.00</u>	<u>\$ 0.00</u>
TOTAL CASH DISBURSEMENTS	\$ 0.00	\$ 500,000.00	\$ 0.00
BALANCE	\$ 1,503,593.95	\$ 1,003,596.53	\$ 1,003,598.93

(NOTE: Earned interest is deposited to Utility System Fund.)