

**CITY OF
LIVINGSTON, TEXAS
ANNUAL BUDGET**

**October 1, 2021
through
September 30, 2022**

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
2021 - 2022
ANNUAL BUDGET
Table of Contents

| | <u>Page Number</u> |
|--|--------------------|
| <i>CITY MANAGER'S LETTER OF TRANSMITTAL</i> | |
| <i>ORGANIZATIONAL CHART</i> | |
| <i>PROPOSED DEPARTMENTAL STAFFING LEVELS</i> | |
| <i>PROPERTY TAX RATE INFORMATION</i> | |
| SUMMARY OF OPERATING FUNDS - General and Utility Systems | 1-5 |
| <u>GENERAL FUND:</u> | |
| Overview | 6 |
| Schedule of Cash Receipts | 7-8 |
| Statements of Disbursements and Revenues | |
| Administration Department | 9 |
| Sanitation Department | 10 |
| Fire Department | 11 |
| Police Department | 12 |
| Street Department | 13 |
| Parks and Recreation Department | 14 |
| Library Department | 15 |
| Garage Department | 16 |
| Trade Days Department | 17 |
| Recap of Capital Expenditures, 2020 - 2021 | 18-19 |
| Proposed Capital Expenditures, 2021 - 2022 | 20-21 |
| <u>UTILITY SYSTEMS FUND:</u> | |
| Overview | 22 |
| Schedule of Cash Receipts | 23 |
| Statements of Disbursements and Revenues: | |
| Electric Department | 24 |
| Water Department | 25 |
| Sewer Department | 26 |
| Recap of Capital Expenditures, 2020 - 2021 | 27 |
| Proposed Capital Expenditures, 2021 - 2022 | 28 |
| <u>DEBT SERVICE FUND:</u> | |
| Overview | 29 |
| Recap of Debt Service Funds | 30 |
| Certificates of Obligation, Series 2012 | 31 |
| General Obligation Refunding Bonds, Series 2012 | 32 |
| <u>RESERVE FUND:</u> | |
| Street Improvement Fund | 33 |
| Water System Reserve and Maintenance Fund | 34 |
| Electric Improvement Fund | 35 |

LETTER OF TRANSMITTAL



City of Livingston, Texas

A Texas Main Street City Since 2005

200 West Church Street, Livingston, Texas 77351-3281

Telephone: (936) 327-4311

Fax: (936) 327-7608

www.cityoflivingston-tx.com

September 14, 2021

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

Dear Mayor and Councilmembers:

In Re: **ANNUAL BUDGET for Period**
October 1, 2021 through
September 30, 2022

I am pleased to submit the annual budget for the City of Livingston for the fiscal year October 1, 2021 through September 30, 2022, 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 | \$ 28,921,824.05 |
| Operating Income | \$ 27,686,600.00 |
| Grant Funds | \$ 5,100.00 |
| Transfers | \$ 0.00 |
| TOTAL REVENUES | \$ 56,613,524.05 |

EXPENSES

| | |
|------------------------|------------------|
| Operating Expenses | \$ 24,630,200.00 |
| Capital Outlays | \$ 6,702,000.00 |
| Debt Services | \$ 0.00 |
| TOTAL EXPENSES | \$ 31,332,200.00 |
| YEAR END BALANCE | \$ 25,281,324.05 |

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 2021-2022 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 concerns still looming, the abnormal weather issues that we've been through and all of the uncertainty with our local, state and national economies but I believe that this proposed 2021-2022 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 16.25% of the city's total annual operating revenue, while utility fees for sanitation, electric, water and sewer services account for 78.53% of the city's total annual operating revenue. Continuing growth in these two major revenue sources, which account for 94.78% 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.

2020 - 2021 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), Dairy Queen, Walgreen's Pharmacy, T-Mobile, Popping Smoke BBQ, Taco Bell, Smoothie Shop, Burke's Outlet, Long Branch Steakhouse, Petalz, Alma's Café, Chick-fil-A, Starbucks, Blue Wave Carwash, Country Place Assisted Living and Pioneer Crossing Senior Living Complex(80 units).

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 14, 2021
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.

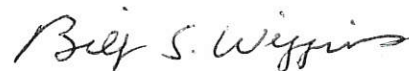
I would like to acknowledge the contributions of our supervisory staff in working together to achieve a budget which, while fiscally conservative, meets the needs of an ever-growing community. I appreciate their hard work and their planning efforts on behalf of our citizens.

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,

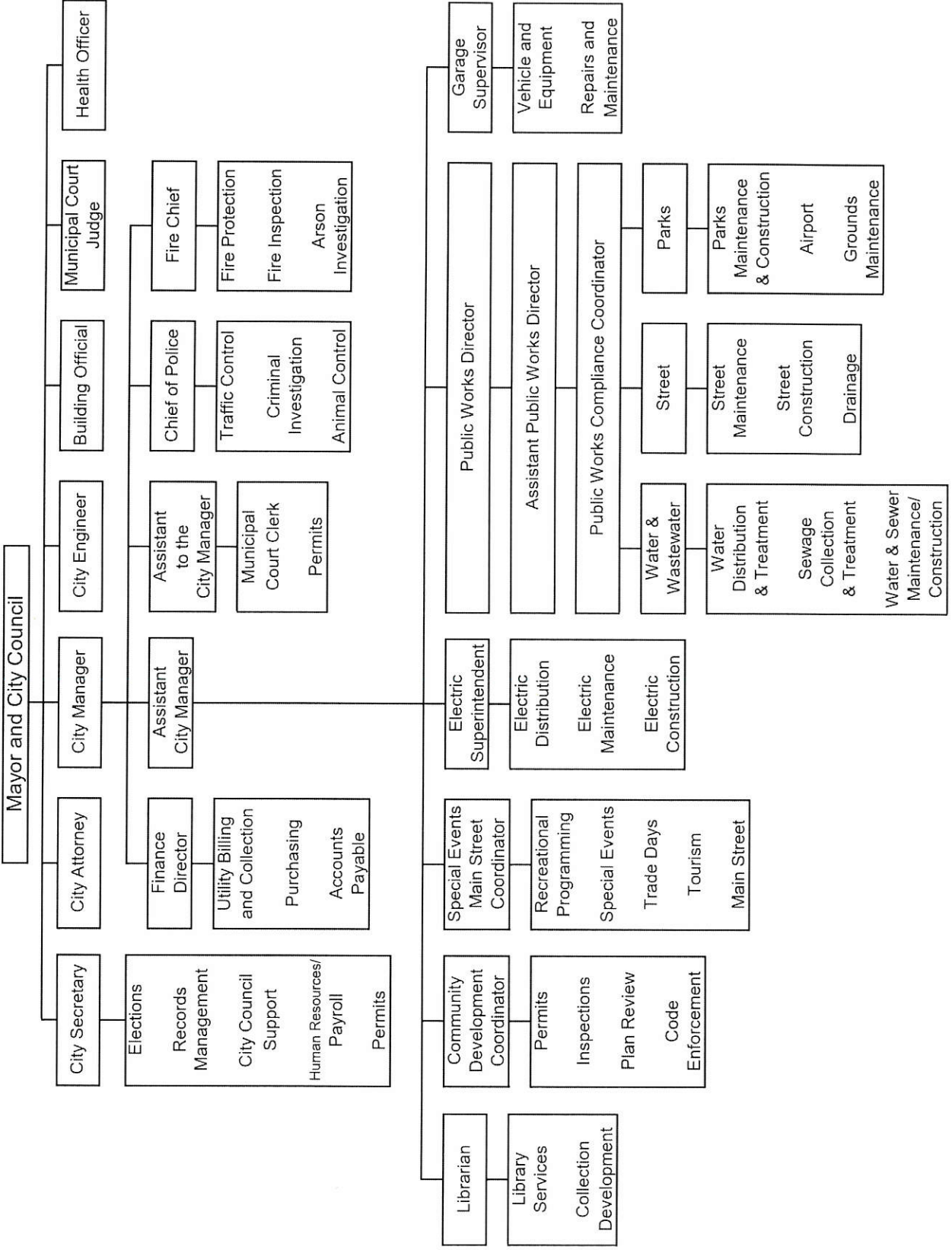
CITY OF LIVINGSTON, TEXAS

A handwritten signature in cursive script that reads "Billy S. Wiggins". The signature is written in dark ink and is positioned above the printed name of the signatory.

Billy S. Wiggins, City Manager

ORGANIZATIONAL CHART

CITY OF LIVINGSTON, TEXAS ORGANIZATIONAL CHART 2021 - 2022



PROPOSED DEPARTMENTAL STAFFING LEVELS

**CITY OF LIVINGSTON
PROPOSED DEPARTMENTAL STAFFING LEVELS
2021 – 2022 BUDGET
SEPTEMBER, 2021**

| | |
|---------------------------|--|
| 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 Positions | Relief Dispatchers |
| 2 Part-Time Positions | Reserve Officers |
| | |
| 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
2021 - 2022 BUDGET
SEPTEMBER, 2021**

| | |
|---|---|
| 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 |
| | Groundsworkers 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 Operators (2) |
| | Maintenance Worker (1) |
| 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 2021 - 2022 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 2021 - 2022 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 10/1/21 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 14, 2021, at 5:00 P.M. to consider and adopt the budget for the fiscal year 2020 - 2021. This budget was adopted on September 14, 2021 by a record vote of the City Council as follows:

| | |
|-------|---|
| AYES: | Alderman Alan Cook Alderman Elgin Davis Alderman Marion "Bid" Smith Alderman Clarke Evans Alderman Ray Luna |
|-------|---|

| | |
|-------|------|
| NOES: | None |
|-------|------|

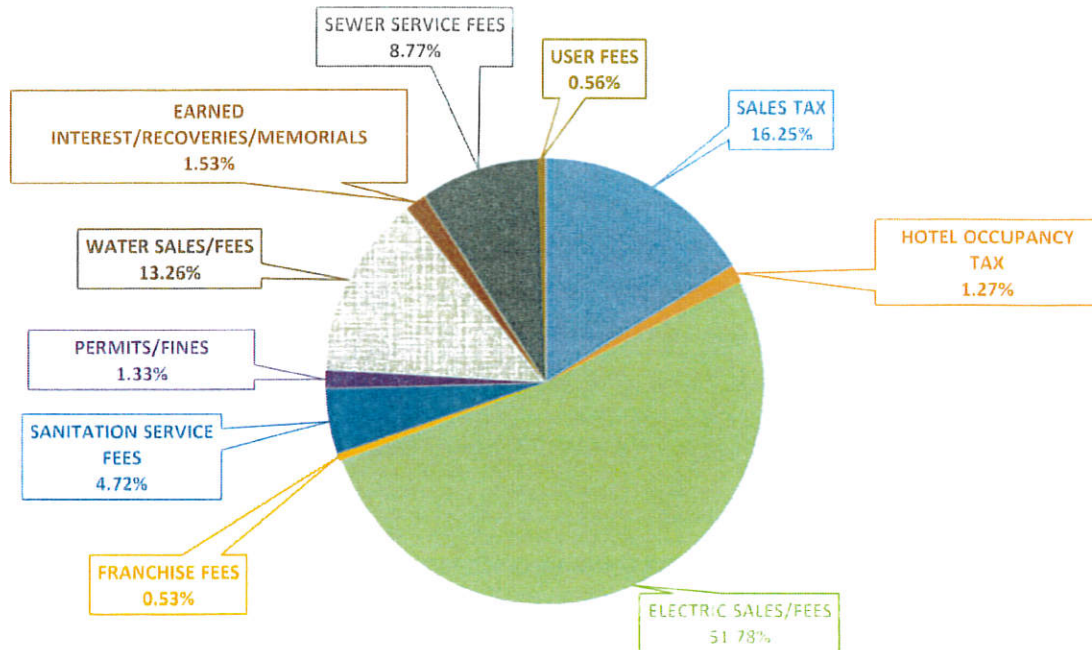
BUDGET SUMMARY
2021 - 2022 FISCAL YEAR

GENERAL AND UTILITY SYSTEMS
OPERATING FUNDS

**SUMMARY OF GENERAL AND UTILITY OPERATING FUNDS
ANNUAL BUDGET
2021 - 2022**

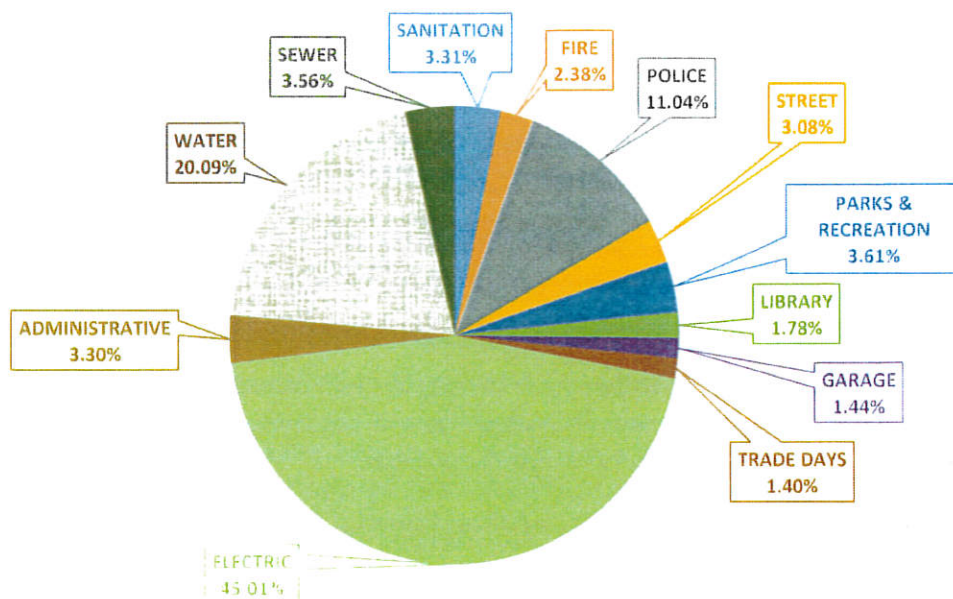
| | 10/1/19-9/30/20 <u>ACTUAL</u> | 10/1/20-9/30/21 <u>ESTIMATE</u> | 10/1/21-9/30/22 <u>PROPOSED</u> |
|--|----------------------------------|------------------------------------|------------------------------------|
| BEGINNING BALANCE | \$ 26,538,827.20 | \$ 28,936,874.05 | \$ 28,921,824.05 |
| <u>INCOME:</u> | | | |
| Administration Department | \$ 4,878,092.92 | \$ 5,465,500.00 | \$ 5,218,500.00 |
| Sanitation Department | \$ 1,243,225.81 | \$ 1,278,500.00 | \$ 1,308,500.00 |
| Fire Department | \$ 73,101.60 | \$ 76,000.00 | \$ 60,000.00 |
| Police Department | \$ 329,153.05 | \$ 437,700.00 | \$ 478,600.00 |
| Street Department | \$ 48,733.97 | \$ 3,800.00 | \$ 2,000.00 |
| Parks and Recreation Department | \$ 91,989.46 | \$ 118,000.00 | \$ 129,000.00 |
| Library Department | \$ 19,806.08 | \$ 28,900.00 | \$ 28,500.00 |
| Trade Days Department | \$ 10,417.70 | \$ 21,500.00 | \$ 23,500.00 |
| Electric Department | \$ 16,316,764.15 | \$ 13,428,000.00 | \$ 14,337,000.00 |
| Water Department | \$ 3,233,545.86 | \$ 3,436,000.00 | \$ 3,671,000.00 |
| Sewer Department | \$ 2,277,101.98 | \$ 2,397,500.00 | \$ 2,430,000.00 |
| TOTAL OPERATING INCOME | \$ 28,521,932.58 | \$ 26,691,400.00 | \$ 27,686,600.00 |
| Grant Funds | \$ 225,840.82 | \$ 15,600.00 | \$ 5,100.00 |
| Transfers from Reserve & Improvement Funds and Debt Service Funds | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| TOTAL INCOME, TRANSFERS AND CASH | \$ 55,286,600.60 | \$ 55,643,874.05 | \$ 56,613,524.05 |
| <u>DISBURSEMENTS:</u> | | | |
| Administration Department | \$ 553,926.76 | \$ 682,800.00 | \$ 812,800.00 |
| Sanitation Department | \$ 806,477.98 | \$ 815,000.00 | \$ 815,000.00 |
| Fire Department | \$ 529,812.74 | \$ 585,250.00 | \$ 587,200.00 |
| Police Department | \$ 2,325,529.87 | \$ 2,628,500.00 | \$ 2,718,000.00 |
| Street Department | \$ 627,631.24 | \$ 722,500.00 | \$ 757,500.00 |
| Parks and Recreation Department | \$ 635,363.16 | \$ 745,850.00 | \$ 889,450.00 |
| Library Department | \$ 411,293.45 | \$ 436,500.00 | \$ 439,500.00 |
| Garage Department | \$ 273,463.34 | \$ 338,700.00 | \$ 355,400.00 |
| Trade Days Department | \$ 318,990.39 | \$ 329,050.00 | \$ 343,850.00 |
| Electric Department | \$ 9,814,867.74 | \$ 10,193,000.00 | \$ 11,087,000.00 |
| Water Department | \$ 4,707,522.10 | \$ 4,809,500.00 | \$ 4,948,500.00 |
| Sewer Department | \$ 775,960.62 | \$ 843,400.00 | \$ 876,000.00 |
| TOTAL OPERATING EXPENSES | \$ 21,780,839.39 | \$ 23,130,050.00 | \$ 24,630,200.00 |
| Capital Outlays - All Departments | \$ 4,501,924.66 | \$ 3,592,000.00 | \$ 6,702,000.00 |
| Transfers to Debt Service Funds | \$ 66,962.50 | \$ 0.00 | \$ 0.00 |
| TOTAL DISBURSEMENTS | \$ 26,349,726.55 | \$ 26,722,050.00 | \$ 31,332,200.00 |
| YEAR END BALANCE..... | \$ 28,936,874.05 | \$ 28,921,824.05 | \$ 25,281,324.05 |

**2021-2022 OPERATING INCOME
TOTAL GENERAL & UTILITY FUNDS
(WHERE THE MONEY COMES FROM)**



**2021-2022 OPERATING EXPENSES
TOTAL GENERAL & UTILITY FUNDS***
(WHERE THE MONEY GOES)

*Excludes Capital Expenses and Debt Service Expenses



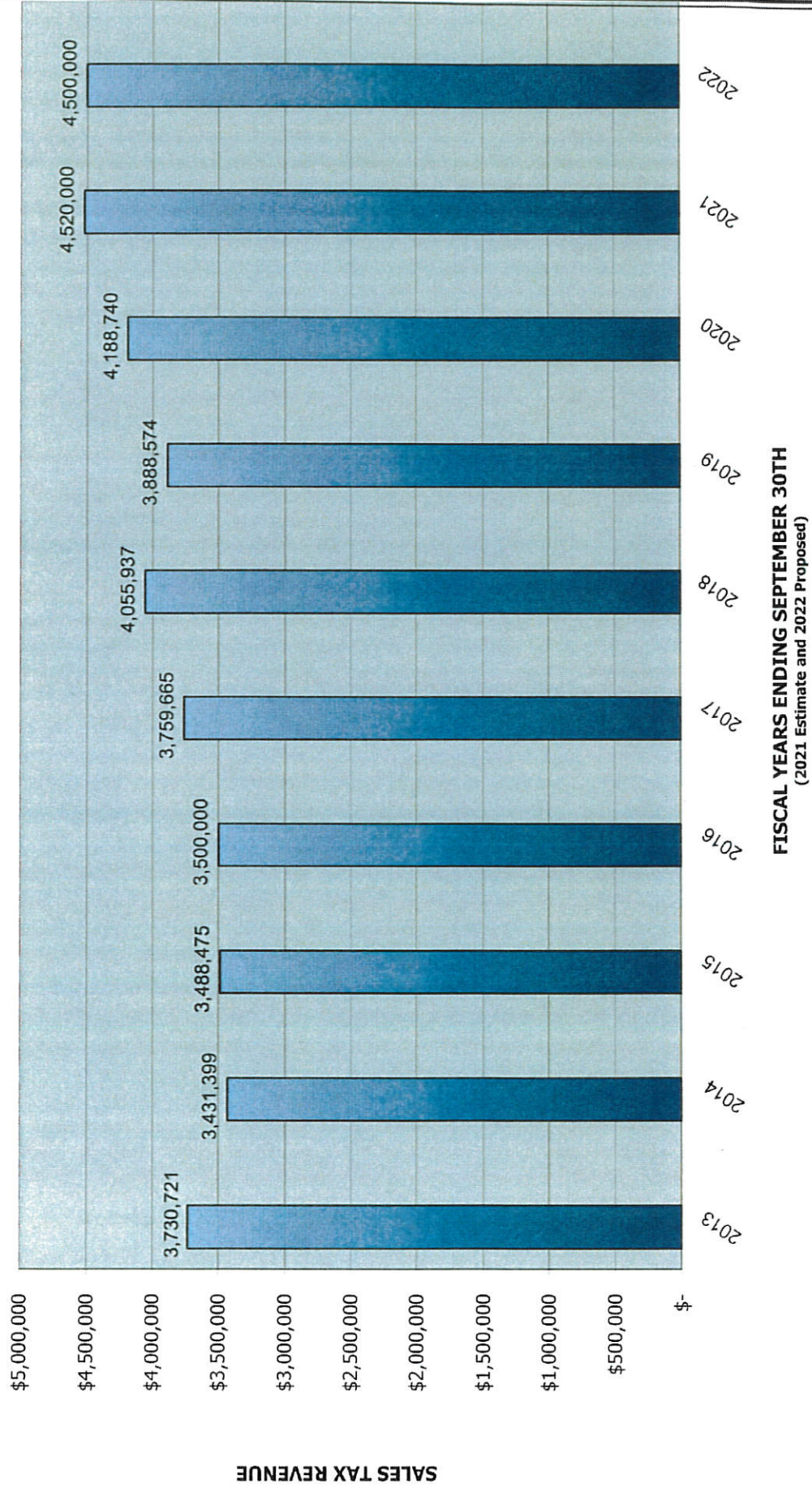
**PROPOSED 2021-2022
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY**

| CATEGORY | AMOUNT OF EXPENSE |
|---|--------------------------|
| Salaries | \$ 5,116,000.00 |
| Social Security & Medicare | \$ 366,000.00 |
| Retirement | \$ 803,000.00 |
| Employee Group Health Insurance | \$ 1,080,000.00 |
| Uniforms | \$ 92,400.00 |
| Liability/Property/Auto/Workers' Compensation Insurance | \$ 374,000.00 |
| Hotel Occupancy Tax Distributions to Organizations | \$ 100,000.00 |
| Auditing - Outside Contract Services | \$ 45,000.00 |
| Supplies | \$ 483,000.00 |
| Buildings and Grounds - Repairs and Maintenance | \$ 346,500.00 |
| Equipment - Repairs and Maintenance | \$ 504,500.00 |
| Gas and Oil | \$ 288,300.00 |
| Utilities | \$ 139,000.00 |
| Dues and Subscriptions | \$ 100,850.00 |
| Building Demolitions | \$ 160,000.00 |
| Transportation and Contingency | \$ 132,100.00 |
| Event Programming | \$ 42,000.00 |
| 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 | \$ 44,000.00 |
| Legal/Professional Services | \$ 100,500.00 |
| Training | \$ 7,500.00 |
| Certificate Compensation | \$ 40,500.00 |
| Garbage Bags for Customers | \$ 65,000.00 |

**PROPOSED 2021 - 2022
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 | \$ 28,500.00 |
| Contract Security | \$ 500.00 |
| Engineering/Lab Fees | \$ 41,000.00 |
| Electric Power Purchase | \$ 9,500,000.00 |
| Utility Billing Contract Services | \$ 36,000.00 |
| Trinity River Authority - Raw Water | \$ 464,000.00 |
| Trinity River Authority - Operations and Maintenance | \$ 1,646,000.00 |
| Trinity River Authority - Debt Service Costs | \$ 1,551,000.00 |
| Sludge Disposal Fees | \$ 50,000.00 |
| Toxicity Testing | \$ 3,500.00 |
| TOTAL OPERATING EXPENSES | \$ 24,630,200.00 |
| Debt Service | \$ 0.00 |
| Capital Expenditures | \$ 6,702,000.00 |
| TOTAL EXPENSES | \$ 31,332,200.00 |

**MUNICIPAL SALES TAX REVENUE
FISCAL YEARS ENDING 2013 - 2022**



GENERAL FUND

2021 - 2022 FISCAL YEAR

Overview of General Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2020-2021

Proposed Capital Expenditures, 2021-2022

GENERAL FUND OVERVIEW

FISCAL YEAR 2021- 2022 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 2021-2022 are estimated to be \$7,248,600.00. This results in a decrease of \$181,300.00 over the cash receipts of \$7,429,900.00 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 2021-2022 are estimated to be \$7,718,700.00, an increase of \$434,550.00, over the previous fiscal year's operating expenses of \$7,284,150.00. This increase is due to an increase in salaries (\$112,000.00), an allocation of \$160,000.00 for demolitions in our Code Enforcement Department, and increased costs of liability insurance, fuel costs, facility maintenance, upgrades and repairs to buildings and grounds.

Expenditures - Capital Outlays: Total capital expenditures in the General Fund for the 2021-2022 fiscal year are \$1,523,000.00. 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), city street improvements (\$800,000.00), a 2021 Bandit Chipper (\$170,000.00) and a 2022 Ford F750 with chip box (\$115,000.00) for the Street Department, and a new truck for the Fire Marshal/Code Enforcement Officer to be split between the two departments (\$42,000.00). An itemized listing of the proposed capital expenditures for the 2021-2022 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

| | 10/1/19-9/30/20 <u>ACTUAL</u> | 10/1/20-9/30/21 <u>ESTIMATE</u> | 10/1/21-9/30/22 <u>PROPOSED</u> |
|--|----------------------------------|------------------------------------|------------------------------------|
| ADMINISTRATION DEPARTMENT: | | | |
| 4300 Sales Tax | \$ 4,188,739.73 | \$ 4,520,000.00 | \$ 4,500,000.00 |
| 4301 Hotel Occupancy Tax | \$ 333,923.97 | \$ 346,000.00 | \$ 350,000.00 |
| 4310 Gross Receipts & Franchise Fees | \$ 140,747.71 | \$ 145,000.00 | \$ 145,000.00 |
| 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 | \$ 28,406.80 | \$ 61,000.00 | \$ 60,000.00 |
| 4380 Permits - Building | \$ 58,325.61 | \$ 111,000.00 | \$ 100,000.00 |
| 4410 Recoveries | \$ 94,983.33 | \$ 237,000.00 | \$ 20,000.00 |
| 4440 Earned Interest | \$ 4,872.49 | \$ 2,500.00 | \$ 2,500.00 |
| 4450 Miscellaneous | \$ 32,851.83 | \$ 43,000.00 | \$ 41,000.00 |
| TOTAL ADMINISTRATION DEPARTMENT | \$ 4,882,851.47 | \$ 5,465,500.00 | \$ 5,218,500.00 |
| SANITATION DEPARTMENT: | | | |
| 4410 Recoveries | \$ 8,100.00 | \$ 8,500.00 | \$ 8,500.00 |
| 4430 Sanitation Service Fees | \$ 1,235,125.81 | \$ 1,270,000.00 | \$ 1,300,000.00 |
| TOTAL SANITATION DEPARTMENT | \$ 1,243,225.81 | \$ 1,278,500.00 | \$ 1,308,500.00 |
| FIRE DEPARTMENT: | | | |
| 4410 Recoveries | \$ 19,711.93 | \$ 15,000.00 | \$ 18,500.00 |
| 4415 County Contributions | \$ 53,389.67 | \$ 61,000.00 | \$ 41,500.00 |
| TOTAL FIRE DEPARTMENT | \$ 73,101.60 | \$ 76,000.00 | \$ 60,000.00 |
| POLICE DEPARTMENT: | | | |
| 4410 Recoveries | \$ 263,794.70 | \$ 260,000.00 | \$ 287,000.00 |
| 4360 Municipal Court Fines & Fees | \$ 74,366.41 | \$ 166,500.00 | \$ 180,000.00 |
| 4370 Permits - Tow Trucks/Alarms | \$ 3,465.00 | \$ 6,500.00 | \$ 7,000.00 |
| 4450 Accident Reports | \$ 1,964.00 | \$ 2,100.00 | \$ 2,000.00 |
| 4455 Humane Fees | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| 4470 Grant Funds - US Dept. of Justice | \$ 3,879.17 | \$ 2,600.00 | \$ 2,600.00 |
| TOTAL POLICE DEPARTMENT | \$ 347,469.28 | \$ 437,700.00 | \$ 478,600.00 |

**GENERAL FUND
CASH RECEIPTS**

| | | 10/1/19-9/30/20 <u>ACTUAL</u> | 10/1/20-9/30/21 <u>ESTIMATE</u> | 10/1/21-9/30/22 <u>PROPOSED</u> |
|--|---|----------------------------------|------------------------------------|------------------------------------|
| STREET DEPARTMENT: | | | | |
| 4390 | Paving Assessments | \$ 3,760.54 | \$ 1,000.00 | \$ 1,000.00 |
| 4410 | Recoveries | \$ 44,973.43 | \$ 2,800.00 | \$ 1,000.00 |
| 4470 | Grant Funds - CDBG - Street Project | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| TOTAL STREET DEPARTMENT..... | | \$ 48,733.97 | \$ 3,800.00 | \$ 2,000.00 |
| PARKS AND RECREATION DEPARTMENT: | | | | |
| 4405 | Airport Lease Fees | \$ 5,975.00 | \$ 6,000.00 | \$ 6,000.00 |
| 4406 | Airport Parking Fees | \$ 450.00 | \$ 500.00 | \$ 500.00 |
| 4407 | Airport Gasoline Fees | \$ 32,170.70 | \$ 34,000.00 | \$ 40,000.00 |
| 4410 | Recoveries | \$ 27,919.76 | \$ 29,000.00 | \$ 35,000.00 |
| 4413 | Concession Fees | \$ 0.00 | \$ 6,000.00 | \$ 7,500.00 |
| 4445 | Facility Use Fees - Pavilions | \$ 3,390.00 | \$ 3,500.00 | \$ 4,000.00 |
| 4446 | Swimming Fees | \$ 22,079.00 | \$ 39,000.00 | \$ 36,000.00 |
| 4470 | Grant Funds | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| TOTAL PARKS AND RECREATION DEPARTMENT | | \$ 91,984.46 | \$ 118,000.00 | \$ 129,000.00 |
| LIBRARY DEPARTMENT: | | | | |
| 4410 | Recoveries | \$ 5,977.50 | \$ 6,500.00 | \$ 6,000.00 |
| 4411 | Computer Fees | \$ 3,524.75 | \$ 3,800.00 | \$ 5,000.00 |
| 4420 | Fines & Fees | \$ 1,988.73 | \$ 2,600.00 | \$ 3,000.00 |
| 4445 | Nonresident User Fees | \$ 4,494.00 | \$ 4,000.00 | \$ 5,000.00 |
| 4460 | Memorials | \$ 3,821.00 | \$ 9,500.00 | \$ 7,000.00 |
| 4465 | Memorial Capital Contribution (Library Museum Board) | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| 4470 | Grant Funds | \$ 0.00 | \$ 2,500.00 | \$ 2,500.00 |
| TOTAL LIBRARY DEPARTMENT | | \$ 19,805.98 | \$ 28,900.00 | \$ 28,500.00 |
| TRADE DAYS DEPARTMENT: | | | | |
| 4401 | Trade Days Fees | \$ 6,894.25 | \$ 18,000.00 | \$ 20,000.00 |
| 4410 | Recoveries | \$ 3,523.45 | \$ 3,500.00 | \$ 3,500.00 |
| TOTAL TRADE DAYS DEPARTMENT | | \$ 10,417.70 | \$ 21,500.00 | \$ 23,500.00 |
| TOTAL CASH RECEIPTS | | \$ 6,717,590.27 | \$ 7,429,900.00 | \$ 7,248,600.00 |

STATEMENT OF DISBURSEMENTS AND REVENUES

ADMINISTRATION DEPARTMENT

| ACCOUNTING CODE & ITEM | 2019-2020 ACTUAL | 2020-2021 ESTIMATE | 2021-2022 PROPOSED |
|--|---------------------|-----------------------|-----------------------|
| DISBURSEMENTS: | | | |
| 6110 Salaries | \$ 179,355.78 | \$ 197,000.00 | \$ 203,000.00 |
| 6115 Social Security | \$ 13,721.19 | \$ 15,000.00 | \$ 16,000.00 |
| 6120 Retirement** | \$ 27,962.87 | \$ 33,000.00 | \$ 32,000.00 |
| 6125 Employee Insurance** | \$ 27,267.59 | \$ 33,000.00 | \$ 35,000.00 |
| 6127 Uniforms | \$ 249.65 | \$ 600.00 | \$ 600.00 |
| 6130 Liability Insurance | \$ 12,423.74 | \$ 15,000.00 | \$ 16,000.00 |
| 6135 Legal/Professional | \$ 24,672.55 | \$ 58,000.00 | \$ 58,000.00 |
| 6136 Hotel Tax Contributions | \$ 101,541.58 | \$ 100,000.00 | \$ 100,000.00 |
| 6140 Auditing Fees | \$ 12,333.30 | \$ 15,000.00 | \$ 15,000.00 |
| 6145 Supplies | \$ 23,482.67 | \$ 24,000.00 | \$ 30,000.00 |
| 6150 Repairs - Building/Grounds | \$ 9,675.77 | \$ 15,000.00 | \$ 50,000.00 |
| 6155 Equipment Repairs/Maintenance | \$ 30,937.86 | \$ 22,000.00 | \$ 22,000.00 |
| 6160 Gas & Oil | \$ 1,587.36 | \$ 2,000.00 | \$ 3,000.00 |
| 6165 Utilities | \$ 8,232.97 | \$ 10,000.00 | \$ 10,000.00 |
| 6170 Dues & Subscriptions | \$ 19,975.98 | \$ 14,000.00 | \$ 15,000.00 |
| 6175 Building Demolitions | \$ 19,860.04 | \$ 100,000.00 | \$ 160,000.00 |
| 6180 Transportation & Contingency | \$ 15,571.51 | \$ 15,000.00 | \$ 36,000.00 |
| 6181 Programming | \$ 19,626.28 | \$ 10,000.00 | \$ 7,000.00 |
| 6190 Postage | \$ 5,448.07 | \$ 4,200.00 | \$ 4,200.00 |
| TOTAL OPERATING EXPENSES | \$ 553,926.76 | \$ 682,800.00 | \$ 812,800.00 |
| 6195 Capital Expenditures | \$ 33,613.79 | \$ 15,000.00 | \$ 39,000.00 |
| TOTAL DISBURSEMENTS | \$ 587,540.55 | \$ 697,800.00 | \$ 851,800.00 |
| REVENUES: | | | |
| Hotel Occupancy Tax | \$ 66,784.79 | \$ 69,200.00 | \$ 70,000.00 |
| Gross Receipts/Franchise Fees | \$ 140,747.71 | \$ 145,000.00 | \$ 145,000.00 |
| Permits, Recoveries, Interest, Miscellaneous | \$ 219,440.06 | \$ 454,500.00 | \$ 223,500.00 |
| Sales Tax | \$ 160,567.99 | \$ 29,100.00 | \$ 413,300.00 |
| TOTAL REVENUES | \$ 587,540.55 | \$ 697,800.00 | \$ 851,800.00 |

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 | 2019-2020 ACTUAL | 2020-2021 ESTIMATE | 2021-2022 PROPOSED |
|---------------------------------|---------------------|-----------------------|-----------------------|
| DISBURSEMENTS: | | | |
| 6145 Supplies | \$ 51,883.32 | \$ 65,000.00 | \$ 65,000.00 |
| 6171 Contract Disposal Service | \$ 754,594.66 | \$ 750,000.00 | \$ 750,000.00 |
| TOTAL OPERATING EXPENSES | \$ 806,477.98 | \$ 815,000.00 | \$ 815,000.00 |
| REVENUES: | | | |
| Sanitation Service Fees | \$ 798,377.98 | \$ 806,500.00 | \$ 806,500.00 |
| Recoveries | \$ 8,100.00 | \$ 8,500.00 | \$ 8,500.00 |
| TOTAL REVENUES | \$ 806,477.98 | \$ 815,000.00 | \$ 815,000.00 |

STATEMENT OF DISBURSEMENTS AND REVENUES

FIRE DEPARTMENT

| ACCOUNTING CODE & ITEM | 2019-2020 ACTUAL | 2020-2021 ESTIMATE | 2021-2022 PROPOSED |
|--|---------------------|-----------------------|-----------------------|
| DISBURSEMENTS: | | | |
| 6110 Salaries | \$ 215,903.37 | \$ 209,000.00 | \$ 213,000.00 |
| 6111 Salaries - Administration | \$ 9,813.84 | \$ 43,000.00 | \$ 44,000.00 |
| 6115 Social Security | \$ 14,113.15 | \$ 13,000.00 | \$ 14,000.00 |
| 6120 Retirement** | \$ 28,771.58 | \$ 35,000.00 | \$ 35,000.00 |
| 6125 Employee Insurance** | \$ 29,756.11 | \$ 44,000.00 | \$ 44,000.00 |
| 6127 Uniforms | \$ 744.00 | \$ 750.00 | \$ 1,200.00 |
| 6130 Liability Insurance | \$ 37,155.04 | \$ 38,000.00 | \$ 34,000.00 |
| 6131 Recruitment | \$ 0.00 | \$ 1,500.00 | \$ 1,500.00 |
| 6145 Supplies | \$ 53,620.63 | \$ 42,000.00 | \$ 42,000.00 |
| 6150 Repairs - Building/Grounds | \$ 3,480.91 | \$ 4,000.00 | \$ 5,000.00 |
| 6155 Equipment Repairs/Maintenance | \$ 78,335.64 | \$ 80,000.00 | \$ 75,000.00 |
| 6160 Gas & Oil | \$ 6,833.28 | \$ 7,000.00 | \$ 10,500.00 |
| 6165 Utilities | \$ 21,203.32 | \$ 20,000.00 | \$ 20,000.00 |
| 6170 Dues & Subscriptions | \$ 685.89 | \$ 3,500.00 | \$ 3,500.00 |
| 6180 Transportation & Contingency | \$ 5,406.50 | \$ 12,000.00 | \$ 12,000.00 |
| 6187 Maintenance Contribution | \$ 21,704.20 | \$ 30,000.00 | \$ 30,000.00 |
| 6190 Postage | \$ 2,285.28 | \$ 2,500.00 | \$ 2,500.00 |
| TOTAL OPERATING EXPENSES | \$ 529,812.74 | \$ 585,250.00 | \$ 587,200.00 |
| 6195 Capital Expenditures | \$ 39,251.60 | \$ 70,000.00 | \$ 96,000.00 |
| 6198 Certificates of Obligation, Series 2012 I & S | \$ 3,348.10 | \$ 0.00 | \$ 0.00 |
| TOTAL DISBURSEMENTS | \$ 572,412.44 | \$ 655,250.00 | \$ 683,200.00 |
| REVENUES: | | | |
| Sales Tax | \$ 499,310.84 | \$ 579,250.00 | \$ 623,200.00 |
| County Contributions | \$ 53,389.67 | \$ 61,000.00 | \$ 41,500.00 |
| Recoveries | \$ 19,711.93 | \$ 15,000.00 | \$ 18,500.00 |
| TOTAL REVENUES | \$ 572,412.44 | \$ 655,250.00 | \$ 683,200.00 |

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

STATEMENT OF DISBURSEMENTS AND REVENUES

POLICE DEPARTMENT

| ACCOUNTING CODE & ITEM | 2019-2020 ACTUAL | 2020-2021 ESTIMATE | 2021-2022 PROPOSED |
|---|---------------------|-----------------------|-----------------------|
| DISBURSEMENTS: | | | |
| 6110 Salaries | \$ 1,427,563.28 | \$ 1,524,000.00 | \$ 1,556,000.00 |
| 6111 Salaries - Administration | \$ 9,863.84 | \$ 43,000.00 | \$ 44,000.00 |
| 6115 Social Security | \$ 111,236.65 | \$ 118,000.00 | \$ 121,000.00 |
| 6120 Retirement** | \$ 226,302.83 | \$ 255,000.00 | \$ 253,000.00 |
| 6125 Employee Insurance** | \$ 258,950.93 | \$ 324,000.00 | \$ 327,000.00 |
| 6127 Uniforms | \$ 6,871.31 | \$ 7,000.00 | \$ 25,000.00 |
| 6130 Liability Insurance | \$ 74,769.81 | \$ 106,000.00 | \$ 106,000.00 |
| 6135 Legal/Professional | \$ 1,122.38 | \$ 9,000.00 | \$ 9,000.00 |
| 6145 Supplies | \$ 30,608.06 | \$ 34,000.00 | \$ 30,000.00 |
| 6150 Repairs - Building/Grounds | \$ 11,831.61 | \$ 14,000.00 | \$ 14,000.00 |
| 6155 Equipment Repairs/Maintenance | \$ 42,483.02 | \$ 50,000.00 | \$ 50,000.00 |
| 6160 Gas & Oil | \$ 33,127.07 | \$ 40,000.00 | \$ 60,000.00 |
| 6165 Utilities | \$ 24,558.21 | \$ 24,000.00 | \$ 24,000.00 |
| 6170 Dues & Subscriptions | \$ 20,849.83 | \$ 29,000.00 | \$ 35,000.00 |
| 6180 Transportation & Contingency | \$ 20,292.24 | \$ 24,000.00 | \$ 34,000.00 |
| 6190 Postage | \$ 2,643.05 | \$ 2,500.00 | \$ 2,500.00 |
| 6191 Training | \$ 5,755.75 | \$ 6,000.00 | \$ 7,500.00 |
| 6192 Certification Compensation | \$ 16,700.00 | \$ 19,000.00 | \$ 20,000.00 |
| TOTAL OPERATING EXPENSES | \$ 2,325,529.87 | \$ 2,628,500.00 | \$ 2,718,000.00 |
| 6195 Capital Expenditures | \$ 96,460.27 | \$ 112,000.00 | \$ 104,000.00 |
| TOTAL DISBURSEMENTS | \$ 2,421,990.14 | \$ 2,740,500.00 | \$ 2,822,000.00 |
| REVENUES: | | | |
| Sales Tax | \$ 2,074,520.86 | \$ 2,302,800.00 | \$ 2,343,400.00 |
| Municipal Court Fees | \$ 74,366.41 | \$ 166,500.00 | \$ 180,000.00 |
| Accident Reports, Humane Fees, Recoveries | \$ 265,758.70 | \$ 262,100.00 | \$ 289,000.00 |
| Permits - Tow Trucks/Alarms | \$ 3,465.00 | \$ 6,500.00 | \$ 7,000.00 |
| Grant Funds - US Dept. of Justice | \$ 3,879.17 | \$ 2,600.00 | \$ 2,600.00 |
| TOTAL REVENUES | \$ 2,421,990.14 | \$ 2,740,500.00 | \$ 2,822,000.00 |

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

STATEMENT OF DISBURSEMENTS AND REVENUES

STREET DEPARTMENT

| ACCOUNTING CODE & ITEM | 2019-2020 ACTUAL | 2020-2021 ESTIMATE | 2021-2022 PROPOSED |
|---|---------------------|-----------------------|-----------------------|
| DISBURSEMENTS: | | | |
| 6110 Salaries | \$ 313,590.92 | \$ 321,000.00 | \$ 325,000.00 |
| 6111 Salaries - Administration | \$ 9,813.84 | \$ 43,000.00 | \$ 44,000.00 |
| 6115 Social Security | \$ 24,740.23 | \$ 25,000.00 | \$ 25,000.00 |
| 6120 Retirement** | \$ 50,484.64 | \$ 60,000.00 | \$ 59,000.00 |
| 6125 Employee Insurance** | \$ 71,899.34 | \$ 96,000.00 | \$ 96,000.00 |
| 6127 Uniforms | \$ 6,224.01 | \$ 7,000.00 | \$ 13,000.00 |
| 6130 Liability Insurance | \$ 42,449.19 | \$ 42,000.00 | \$ 45,000.00 |
| 6135 Transit System/Legal & Professional | \$ 0.00 | \$ 10,000.00 | \$ 5,000.00 |
| 6145 Supplies | \$ 18,060.17 | \$ 20,000.00 | \$ 20,000.00 |
| 6146 Chemicals | \$ 9,279.60 | \$ 5,000.00 | \$ 5,000.00 |
| 6150 Repairs - Building/Grounds (US 59/190) | \$ 18,178.93 | \$ 15,000.00 | \$ 15,000.00 |
| 6155 Equipment Repairs/Maintenance | \$ 41,954.64 | \$ 50,000.00 | \$ 65,000.00 |
| 6160 Gas & Oil | \$ 17,548.81 | \$ 24,000.00 | \$ 36,000.00 |
| 6165 Utilities | \$ 2,140.36 | \$ 3,000.00 | \$ 3,000.00 |
| 6180 Transportation & Contingency | \$ 1,266.56 | \$ 1,500.00 | \$ 1,500.00 |
| TOTAL OPERATING EXPENSES | \$ 627,631.24 | \$ 722,500.00 | \$ 757,500.00 |
| 6195 Capital Expenditures | \$ 476,069.44 | \$ 875,000.00 | \$ 1,105,000.00 |
| TOTAL DISBURSEMENTS | \$ 1,103,700.68 | \$ 1,597,500.00 | \$ 1,862,500.00 |
| REVENUES: | | | |
| Sales Tax | \$ 999,504.40 | \$ 995,000.00 | \$ 1,000,000.00 |
| Sanitation Service Fees | \$ 45,232.18 | \$ 463,500.00 | \$ 493,500.00 |
| Paving Assessments | \$ 3,760.54 | \$ 1,000.00 | \$ 1,000.00 |
| Recoveries | \$ 44,973.43 | \$ 2,800.00 | \$ 1,000.00 |
| Transfer from Street Improvement Fund | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Electric Sales | \$ 10,230.13 | \$ 135,200.00 | \$ 254,000.00 |
| Previous Fund Balance | \$ 0.00 | \$ 0.00 | \$ 113,000.00 |
| TOTAL REVENUES | \$ 1,103,700.68 | \$ 1,597,500.00 | \$ 1,862,500.00 |

** 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 | | 2019-2020 ACTUAL | 2020-2021 ESTIMATE | 2021-2022 PROPOSED |
|---------------------------------|-------------------------------|---------------------|-----------------------|-----------------------|
| DISBURSEMENTS: | | | | |
| 6110 | Salaries | \$ 326,244.23 | \$ 347,000.00 | \$ 350,000.00 |
| 6111 | Salaries - Administration | \$ 9,813.84 | \$ 43,000.00 | \$ 44,000.00 |
| 6115 | Social Security | \$ 25,708.64 | \$ 27,000.00 | \$ 27,000.00 |
| 6120 | Retirement** | \$ 47,185.18 | \$ 54,000.00 | \$ 53,000.00 |
| 6125 | Employee Insurance** | \$ 68,909.92 | \$ 84,000.00 | \$ 84,000.00 |
| 6127 | Uniforms | \$ 7,266.20 | \$ 7,000.00 | \$ 8,100.00 |
| 6130 | Liability Insurance | \$ 21,279.02 | \$ 22,000.00 | \$ 22,000.00 |
| 6135 | Advertising/Promotions | \$ 1,080.00 | \$ 1,500.00 | \$ 1,500.00 |
| 6145 | Supplies | \$ 28,114.98 | \$ 30,000.00 | \$ 35,000.00 |
| 6146 | Chemicals | \$ 7,296.62 | \$ 8,000.00 | \$ 17,000.00 |
| 6150 | Repairs - Building/Grounds | \$ 17,544.90 | \$ 10,000.00 | \$ 85,000.00 |
| 6155 | Equipment Repairs/Maintenance | \$ 21,806.96 | \$ 30,000.00 | \$ 30,000.00 |
| 6160 | Gas & Oil | \$ 32,432.35 | \$ 61,000.00 | \$ 91,500.00 |
| 6165 | Utilities | \$ 8,894.06 | \$ 8,500.00 | \$ 8,500.00 |
| 6170 | Dues & Subscriptions | \$ 237.45 | \$ 350.00 | \$ 350.00 |
| 6180 | Transportation & Contingency | \$ 3,743.06 | \$ 2,000.00 | \$ 2,000.00 |
| 6181 | Programming/Promotion Costs | \$ 7,386.93 | \$ 10,000.00 | \$ 30,000.00 |
| 6190 | Postage | \$ 418.82 | \$ 500.00 | \$ 500.00 |
| TOTAL OPERATING EXPENSES | | \$ 635,363.16 | \$ 745,850.00 | \$ 889,450.00 |
| 6195 | Capital Expenditures | \$ 15,616.40 | \$ 110,000.00 | \$ 120,000.00 |
| TOTAL DISBURSEMENTS | | \$ 650,979.56 | \$ 855,850.00 | \$ 1,009,450.00 |
| REVENUES: | | | | |
| Sales Tax | | \$ 152,373.23 | \$ 313,850.00 | \$ 60,000.00 |
| User Fees | | \$ 64,069.70 | \$ 89,000.00 | \$ 94,000.00 |
| Recoveries/Reimbursements | | \$ 27,919.76 | \$ 29,000.00 | \$ 35,000.00 |
| Electric Sales | | \$ 406,616.87 | \$ 424,000.00 | \$ 789,950.00 |
| Previous Fund Balance | | \$ 0.00 | \$ 0.00 | \$ 30,500.00 |
| TOTAL REVENUES | | \$ 650,979.56 | \$ 855,850.00 | \$ 1,009,450.00 |

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

STATEMENT OF DISBURSEMENTS AND REVENUES

LIBRARY DEPARTMENT

| ACCOUNTING CODE & ITEM | 2019-2020 ACTUAL | 2020-2021 ESTIMATE | 2021-2022 PROPOSED |
|--|---------------------|-----------------------|-----------------------|
| DISBURSEMENTS: | | | |
| 6110 Salaries | \$ 205,465.10 | \$ 187,000.00 | \$ 191,000.00 |
| 6111 Salaries - Administration | \$ 9,813.84 | \$ 43,000.00 | \$ 44,000.00 |
| 6115 Social Security | \$ 16,468.50 | \$ 15,000.00 | \$ 15,000.00 |
| 6120 Retirement** | \$ 33,549.48 | \$ 38,000.00 | \$ 38,000.00 |
| 6125 Employee Insurance** | \$ 56,690.31 | \$ 65,000.00 | \$ 65,000.00 |
| 6130 Liability Insurance | \$ 7,239.86 | \$ 9,000.00 | \$ 10,000.00 |
| 6145 Supplies | \$ 14,472.60 | \$ 16,000.00 | \$ 15,000.00 |
| 6150 Repairs - Building/Grounds | \$ 20,836.93 | \$ 25,000.00 | \$ 25,000.00 |
| 6155 Equipment Repairs/Maintenance | \$ 10,159.32 | \$ 12,000.00 | \$ 10,000.00 |
| 6165 Utilities | \$ 8,590.08 | \$ 9,500.00 | \$ 9,500.00 |
| 6170 Dues & Subscriptions | \$ 7,729.24 | \$ 7,000.00 | \$ 7,000.00 |
| 6180 Transportation & Contingency | \$ 586.00 | \$ 2,500.00 | \$ 2,500.00 |
| 6181 Programming | \$ 1,426.65 | \$ 5,000.00 | \$ 5,000.00 |
| 6190 Postage | \$ 1,737.40 | \$ 2,500.00 | \$ 2,500.00 |
| TOTAL OPERATING EXPENSES | \$ 394,765.31 | \$ 436,500.00 | \$ 439,500.00 |
| 6195 Capital Expenditures | \$ 21,474.96 | \$ 27,000.00 | \$ 28,000.00 |
| 6596 Memorial Capital | \$ 16,528.14 | \$ 8,000.00 | \$ 5,000.00 |
| 6198 Certificates of Obligation, Series 2012 I & S | \$ 33,481.26 | \$ 0.00 | \$ 0.00 |
| TOTAL DISBURSEMENTS | \$ 466,249.67 | \$ 471,500.00 | \$ 472,500.00 |
| REVENUES: | | | |
| Sales Tax | \$ 302,462.41 | \$ 300,000.00 | \$ 60,100.00 |
| Fines/User Fees/Recoveries | \$ 15,984.98 | \$ 16,900.00 | \$ 19,000.00 |
| Memorials & Capital Contributions | \$ 3,821.00 | \$ 9,500.00 | \$ 7,000.00 |
| Grant Funds | \$ 0.00 | \$ 2,500.00 | \$ 2,500.00 |
| Electric Sales | \$ 143,981.28 | \$ 142,600.00 | \$ 383,900.00 |
| TOTAL REVENUES | \$ 466,249.67 | \$ 471,500.00 | \$ 472,500.00 |

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

STATEMENT OF DISBURSEMENTS AND REVENUES

GARAGE DEPARTMENT

| ACCOUNTING CODE & ITEM | 2019-2020 ACTUAL | 2020-2021 ESTIMATE | 2021-2022 PROPOSED |
|------------------------------------|---------------------|-----------------------|-----------------------|
| DISBURSEMENTS: | | | |
| 6110 Salaries | \$ 156,137.91 | \$ 161,000.00 | \$ 165,000.00 |
| 6111 Salaries - Administration | \$ 9,813.84 | \$ 43,000.00 | \$ 44,000.00 |
| 6115 Social Security | \$ 12,694.94 | \$ 13,000.00 | \$ 13,000.00 |
| 6120 Retirement** | \$ 25,869.26 | \$ 33,000.00 | \$ 33,000.00 |
| 6125 Employee Insurance** | \$ 28,008.35 | \$ 42,000.00 | \$ 42,000.00 |
| 6127 Uniforms | \$ 2,293.37 | \$ 3,400.00 | \$ 4,500.00 |
| 6130 Liability Insurance | \$ 12,105.84 | \$ 18,000.00 | \$ 18,000.00 |
| 6145 Supplies | \$ 9,068.11 | \$ 8,000.00 | \$ 8,000.00 |
| 6150 Repairs - Building/Grounds | \$ 2,655.95 | \$ 5,000.00 | \$ 15,000.00 |
| 6155 Equipment Repairs/Maintenance | \$ 6,975.50 | \$ 5,500.00 | \$ 5,500.00 |
| 6160 Gas & Oil | \$ 1,054.49 | \$ 1,200.00 | \$ 1,800.00 |
| 6165 Utilities | \$ 3,497.09 | \$ 3,000.00 | \$ 3,000.00 |
| 6180 Transportation & Contingency | \$ 3,288.69 | \$ 2,600.00 | \$ 2,600.00 |
| TOTAL OPERATING EXPENSES | \$ 273,463.34 | \$ 338,700.00 | \$ 355,400.00 |
| 6195 Capital Expenditures | \$ 131,640.17 | \$ 35,000.00 | \$ 5,000.00 |
| TOTAL DISBURSEMENTS | \$ 405,103.51 | \$ 373,700.00 | \$ 360,400.00 |
| REVENUES: | | | |
| Electric Sales | \$ 405,103.51 | \$ 373,700.00 | \$ 360,400.00 |
| TOTAL REVENUES | \$ 405,103.51 | \$ 373,700.00 | \$ 360,400.00 |

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

STATEMENT OF DISBURSEMENTS AND REVENUES

TRADE DAYS DEPARTMENT

| ACCOUNTING CODE & ITEM | 2019-2020 ACTUAL | 2020-2021 ESTIMATE | 2021-2022 PROPOSED |
|------------------------------------|---------------------|-----------------------|-----------------------|
| DISBURSEMENTS: | | | |
| 6110 Salaries | \$ 164,594.51 | \$ 145,000.00 | \$ 147,000.00 |
| 6111 Salaries - Administration | \$ 9,813.84 | \$ 43,000.00 | \$ 44,000.00 |
| 6115 Social Security | \$ 13,341.53 | \$ 11,000.00 | \$ 12,000.00 |
| 6120 Retirement** | \$ 28,028.30 | \$ 31,000.00 | \$ 31,000.00 |
| 6125 Employee Insurance** | \$ 37,321.44 | \$ 43,000.00 | \$ 44,000.00 |
| 6127 Uniforms | \$ 1,288.83 | \$ 1,700.00 | \$ 2,500.00 |
| 6130 Liability Insurance | \$ 8,455.91 | \$ 11,000.00 | \$ 12,000.00 |
| 6135 Advertising/Promotions | \$ 43,271.32 | \$ 20,000.00 | \$ 27,000.00 |
| 6145 Supplies | \$ 3,327.12 | \$ 8,000.00 | \$ 8,000.00 |
| 6150 Repairs - Building/Grounds | \$ 149.13 | \$ 2,500.00 | \$ 2,500.00 |
| 6155 Equipment Repairs/Maintenance | \$ 573.25 | \$ 2,000.00 | \$ 2,000.00 |
| 6160 Gas & Oil | \$ 1,090.87 | \$ 1,000.00 | \$ 1,500.00 |
| 6165 Utilities | \$ 5,635.47 | \$ 6,000.00 | \$ 6,000.00 |
| 6170 Dues & Subscriptions | \$ 561.20 | \$ 1,000.00 | \$ 1,000.00 |
| 6175 Contract Security | \$ 0.00 | \$ 0.00 | \$ 500.00 |
| 6180 Transportation & Contingency | \$ 1,118.85 | \$ 2,500.00 | \$ 2,500.00 |
| 6190 Postage | \$ 418.82 | \$ 350.00 | \$ 350.00 |
| TOTAL OPERATING EXPENSES | \$ 318,990.39 | \$ 329,050.00 | \$ 343,850.00 |
| 6195 Capital Expenditures | \$ 2,181.95 | \$ 3,000.00 | \$ 21,000.00 |
| TOTAL DISBURSEMENTS | \$ 321,172.34 | \$ 332,050.00 | \$ 364,850.00 |
| REVENUES: | | | |
| Trade Days User Fees/Recoveries | \$ 10,417.70 | \$ 21,500.00 | \$ 23,500.00 |
| Electric Sales | \$ 43,615.46 | \$ 33,750.00 | \$ 61,350.00 |
| Hotel Occupancy Tax | \$ 267,139.18 | \$ 276,800.00 | \$ 280,000.00 |
| TOTAL REVENUES | \$ 321,172.34 | \$ 332,050.00 | \$ 364,850.00 |

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

**GENERAL FUND
2020 - 2021
RECAP OF CAPITAL EXPENDITURES**

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

01-6195

ADMINISTRATION - \$15,000.00

| | | |
|----|-----------|--|
| \$ | 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

FIRE - \$70,000.00

| | | |
|----|-----------|--|
| \$ | 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

POLICE - \$112,000.00

| | | |
|----|-----------|---|
| \$ | 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

STREET - \$875,000.00

| | | |
|----|------------|---|
| \$ | 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 |

Recap of Capital Expenditures, 2020 - 2021
Continued

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

| | | |
|---------|--|--|
| 06-6195 | <u>PARKS AND RECREATION - \$110,000.00</u> | |
| | \$ 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 | <u>LIBRARY - \$27,000.000</u> | |
| | \$ 27,000.00 | for collection development of books, E-books, audiobooks and blu-ray dvd's |
| 07-6596 | <u>LIBRARY (Memorials) - \$5,000.00</u> | |
| | \$ 5,000.00 | for library books |
| 08-6195 | <u>GARAGE - \$35,000.00</u> | |
| | \$ 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 | <u>TRADE DAYS - \$20,000.00</u> | |
| | \$ 20,000.00 | for purchase of miscellaenous items and equipment |

**GENERAL FUND
2021 - 2022
PROPOSED CAPITAL EXPENDITURES**

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

01-6195

ADMINISTRATION - \$39,000.00

| | | |
|----|-----------|---|
| \$ | 16,000.00 | for purchase of printers, furniture, and other miscellaneous items and equipment for the administration offices |
| \$ | 1,000.00 | for purchase of a 50" monitor for plan review - Community Development |
| \$ | 1,000.00 | for purchase of miscellaneous items for Main Street |
| \$ | 21,000.00 | 1/2 cost of truck purchase for Code Enforcement/Fire Marshal |

03-6195

FIRE - \$96,000.00

| | | |
|----|-----------|---|
| \$ | 75,000.00 | for fire hose, firefighting and communications equipment, air packs, bunker gear, and other necessary equipment |
| \$ | 21,000.00 | 1/2 cost of truck purchase for Fire Marshal/Code Enforcement |

04-6195

POLICE - \$104,000.00

| | | |
|----|-----------|--|
| \$ | 96,000.00 | for two patrol units including light bar, radar unit, camera system and markings |
| \$ | 7,000.00 | for purchase of two tablets for patrol, communication equipment and safety equipment |
| \$ | 1,000.00 | for purchase of a printer, bluetooth speakers and other necessary equipment or furniture for the municipal court |

05-6195

STREET - \$1,105,000.00

| | | |
|----|------------|--|
| \$ | 800,000.00 | for improvements to city streets |
| \$ | 170,000.00 | for purchase of a 2021 Bandix 21XP Chipper |
| \$ | 115,000.00 | for purchase of a 2022 Ford F750 w/Chip Box |
| \$ | 10,000.00 | for safety lighting and communications equipment |
| \$ | 10,000.00 | for hand tools and equipment for brush crew |

Proposed Capital Expenditures 2021 - 2022
Continued

**ACCOUNTING
CODE**

DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM

06-6195

PARKS AND RECREATION - \$120,000.00

| | | |
|----|-----------|--|
| \$ | 85,000.00 | for construction of a new tractor shed at the Parks barn |
| \$ | 13,000.00 | for purchase of a 72" Gravely mower |
| \$ | 17,000.00 | for purchase of weed eaters, chainsaws and other necessary equipment as needed for park maintenance |
| \$ | 5,000.00 | for purchase of miscellaneous equipment for the pool |

07-6195

LIBRARY - \$28,000.00

| | | |
|----|-----------|---|
| \$ | 28,000.00 | for collection development of books, E-books, audiobooks and blu-ray dvd's |
|----|-----------|---|

07-6596

LIBRARY (Memorials) - \$5,000.00

| | | |
|----|----------|-------------------|
| \$ | 5,000.00 | for library books |
|----|----------|-------------------|

08-6195

GARAGE - \$5,000.00

| | | |
|----|----------|--|
| \$ | 2,500.00 | for purchase of a winch for the car hauler trailer |
| \$ | 2,000.00 | for purchase of a clock gauge for the fuel storage tanks |
| \$ | 500.00 | for Porta-Power equipment |

09-6195

TRADE DAYS - \$21,000.00

| | | |
|----|-----------|---|
| \$ | 21,000.00 | for purchase of miscellaenous items and equipment |
|----|-----------|---|

UTILITY SYSTEMS FUND

2021 - 2022 FISCAL YEAR

Overview of Utility Systems Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2020-2021

Proposed Capital Expenditures, 2021-2022

UTILITY FUND OVERVIEW

FISCAL YEAR 2021 - 2022 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 2021-2022 are estimated to be \$20,438,000.00, an increase of \$1,176,500.00 from the cash receipts of \$19,261,500.00 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 which opened in the Fall of 2020 on West Park Drive, the development of the new Baskin duplexes on Pan American Drive, the new Jack in the Box which opened in October, 2020, the new assisted living facility on North Washington, and the continued growth of the city.

Expenditures - Operating Account: Total operating expenditures for the Utility Fund for fiscal year 2021-2022 are projected to be \$16,911,500.00, an increase of \$1,065,600.00 from the 2020-2021 operating expenditures of \$15,845,900.00. Increased costs include the aforementioned increase in salaries, our raw water costs from the Trinity River Authority and projected operations and maintenance expense of our water treatment plant. We are estimating an \$800,000.00 increase in power purchase costs due to an increase in demand. The remaining increase can be attributed to rising costs of liability costs, facility maintenance, upgrades and repairs to buildings and grounds.

Expenditures - Capital Outlays: Total capital expenditures in the Utility Fund for fiscal year 2021-2022 are projected to be \$5,179,000.00. 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 \$2,000,000.00 for the installation and implementation of an AMR system for the Electric & Water departments, \$750,000.00 for the rehabilitation of the UV system at the sanitary sewer plant, \$200,000.00 for electric line reconductoring work, \$150,000.00 for right-of-way line clearing, \$225,000.00 for 8" water line installations to complete loops on Pan American Drive and from the sewer plant to the electric plant, \$125,000.00 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, \$125,000.00 for a railroad bore at Mill and Jackson to increase water pressure to the courthouse and downtown area, as well as funds for various water distribution system and sanitary sewer system upgrades. An itemized listing of the proposed capital expenditures for the 2021-2022 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

| | 10/1/19-9/30/20 <u>ACTUAL</u> | 10/1/20-9/30/21 <u>ESTIMATE</u> | 10/1/21-9/30/22 <u>PROPOSED</u> |
|--|----------------------------------|------------------------------------|------------------------------------|
| ELECTRIC DEPARTMENT: | | | |
| 4310 Electric Sales | \$ 9,001,779.72 | \$ 9,200,000.00 | \$ 10,000,000.00 |
| 4350 Penalty/Late Fees | \$ 169,366.58 | \$ 150,000.00 | \$ 160,000.00 |
| 4360 Night Light Fees | \$ 101,045.30 | \$ 102,000.00 | \$ 102,000.00 |
| 4410 Recoveries | \$ 6,978,856.55 | \$ 3,900,000.00 | \$ 4,000,000.00 |
| 4440 Earned Interest | \$ 15,638.00 | \$ 11,000.00 | \$ 15,000.00 |
| 4450 Service Fees | \$ 45,319.45 | \$ 65,000.00 | \$ 60,000.00 |
| TOTAL ELECTRIC DEPARTMENT | \$ 16,312,005.60 | \$ 13,428,000.00 | \$ 14,337,000.00 |
| WATER DEPARTMENT: | | | |
| 4320 Water Sales | \$ 1,979,178.95 | \$ 2,000,000.00 | \$ 2,300,000.00 |
| 4320 Water Sales - TDCJ Unit | \$ 1,130,862.75 | \$ 1,200,000.00 | \$ 1,200,000.00 |
| 4410 Recoveries | \$ 100,799.26 | \$ 215,000.00 | \$ 150,000.00 |
| 4420 Tapping Fees | \$ 21,979.90 | \$ 20,000.00 | \$ 20,000.00 |
| 4450 Service Fees | \$ 725.00 | \$ 1,000.00 | \$ 1,000.00 |
| TOTAL WATER DEPARTMENT | \$ 3,233,545.86 | \$ 3,436,000.00 | \$ 3,671,000.00 |
| SEWER DEPARTMENT: | | | |
| 4330 Sewer Fees | \$ 1,354,044.93 | \$ 1,400,000.00 | \$ 1,400,000.00 |
| 4330 Sewer Fees - TDCJ Unit | \$ 904,873.25 | \$ 950,000.00 | \$ 1,000,000.00 |
| 4410 Recoveries | \$ 8,158.80 | \$ 25,000.00 | \$ 20,000.00 |
| 4420 Tapping Fees | \$ 10,025.00 | \$ 12,000.00 | \$ 10,000.00 |
| 4470 Grant Funds - TDRA | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| 4471 Grant Funds - CDBG | \$ 221,961.65 | \$ 10,500.00 | \$ 0.00 |
| TOTAL SEWER DEPARTMENT | \$ 2,499,063.63 | \$ 2,397,500.00 | \$ 2,430,000.00 |
| TOTAL CASH RECEIPTS | \$ 22,044,615.09 | \$ 19,261,500.00 | \$ 20,438,000.00 |

STATEMENT OF DISBURSEMENTS AND REVENUES

ELECTRIC DEPARTMENT

| ACCOUNTING CODE & ITEM | | 2019-2020 ACTUAL | 2020-2021 ESTIMATE | 2021-2022 PROPOSED |
|--|-------------------------------|---------------------|-----------------------|-----------------------|
| DISBURSEMENTS: | | | | |
| 6110 | Salaries | \$ 775,563.85 | \$ 844,000.00 | \$ 812,000.00 |
| 6111 | Salaries - Administration | \$ 9,813.84 | \$ 43,000.00 | \$ 44,000.00 |
| 6115 | Social Security | \$ 60,081.19 | \$ 65,000.00 | \$ 63,000.00 |
| 6120 | Retirement** | \$ 122,388.29 | \$ 145,000.00 | \$ 136,000.00 |
| 6125 | Employee Insurance** | \$ 122,994.54 | \$ 148,000.00 | \$ 149,000.00 |
| 6127 | Uniforms | \$ 7,850.92 | \$ 15,000.00 | \$ 14,000.00 |
| 6130 | Liability Insurance | \$ 30,105.20 | \$ 49,000.00 | \$ 49,000.00 |
| 6135 | Legal/Professional | \$ 2,613.64 | \$ 10,000.00 | \$ 15,000.00 |
| 6140 | Auditing Fees | \$ 12,333.36 | \$ 15,000.00 | \$ 15,000.00 |
| 6141 | Engineering/Lab Fees | \$ 0.00 | \$ 0.00 | \$ 1,000.00 |
| 6145 | Supplies | \$ 73,756.06 | \$ 45,000.00 | \$ 50,000.00 |
| 6150 | Repairs - Building/Grounds | \$ 9,122.57 | \$ 10,000.00 | \$ 100,000.00 |
| 6155 | Equipment Repairs/Maintenance | \$ 32,409.28 | \$ 33,000.00 | \$ 50,000.00 |
| 6160 | Gas & Oil | \$ 10,086.07 | \$ 13,000.00 | \$ 20,000.00 |
| 6165 | Utilities | \$ 8,818.53 | \$ 9,000.00 | \$ 9,000.00 |
| 6170 | Dues & Subscriptions | \$ 8,718.63 | \$ 11,000.00 | \$ 12,000.00 |
| 6174 | Power Purchase | \$ 8,492,932.83 | \$ 8,700,000.00 | \$ 9,500,000.00 |
| 6180 | Transportation & Contingency | \$ 5,392.35 | \$ 8,000.00 | \$ 14,000.00 |
| 6185 | Utility Billing | \$ 12,848.22 | \$ 14,000.00 | \$ 18,000.00 |
| 6190 | Postage | \$ 17,038.37 | \$ 16,000.00 | \$ 16,000.00 |
| TOTAL OPERATING EXPENSES | | \$ 9,814,867.74 | \$ 10,193,000.00 | \$ 11,087,000.00 |
| 6195 | Capital Expenditures | \$ 628,125.55 | \$ 635,000.00 | \$ 1,600,000.00 |
| TOTAL DISBURSEMENTS | | \$ 10,442,993.29 | \$ 10,828,000.00 | \$ 12,687,000.00 |
| REVENUES: | | | | |
| Electric Sales | | \$ 6,532,767.41 | \$ 6,300,000.00 | \$ 8,050,000.00 |
| Night Light Fees | | \$ 101,045.30 | \$ 102,000.00 | \$ 102,000.00 |
| Recoveries, Service Fees, Penalties and Interest | | \$ 3,509,180.58 | \$ 4,126,000.00 | \$ 4,235,000.00 |
| Water Sales | | \$ 300,000.00 | \$ 300,000.00 | \$ 300,000.00 |
| TOTAL REVENUES | | \$ 10,442,993.29 | \$ 10,828,000.00 | \$ 12,687,000.00 |

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

STATEMENT OF DISBURSEMENTS AND REVENUES

WATER DEPARTMENT

| ACCOUNTING CODE & ITEM | 2019-2020 ACTUAL | 2020-2021 ESTIMATE | 2021-2022 PROPOSED |
|--|---------------------|-----------------------|-----------------------|
| DISBURSEMENTS: | | | |
| 6110 Salaries | \$ 506,791.90 | \$ 421,000.00 | \$ 462,000.00 |
| 6111 Salaries - Administration | \$ 9,813.84 | \$ 43,000.00 | \$ 44,000.00 |
| 6115 Social Security | \$ 39,950.66 | \$ 33,000.00 | \$ 37,000.00 |
| 6120 Retirement** | \$ 80,096.13 | \$ 78,000.00 | \$ 82,000.00 |
| 6125 Employee Insurance** | \$ 108,168.42 | \$ 113,000.00 | \$ 125,000.00 |
| 6127 Uniforms | \$ 9,178.74 | \$ 11,000.00 | \$ 14,000.00 |
| 6130 Liability Insurance | \$ 29,310.53 | \$ 38,000.00 | \$ 40,000.00 |
| 6135 Legal/Professional | \$ 52,692.69 | \$ 15,000.00 | \$ 15,000.00 |
| 6140 Auditing Fees | \$ 12,333.34 | \$ 15,000.00 | \$ 15,000.00 |
| 6141 Engineering/Lab Fees | \$ 3,830.14 | \$ 15,000.00 | \$ 20,000.00 |
| 6145 Supplies | \$ 143,231.05 | \$ 200,000.00 | \$ 200,000.00 |
| 6146 Chemicals | \$ 0.00 | \$ 500.00 | \$ 500.00 |
| 6150 Repairs - Building/Grounds | \$ 18,472.35 | \$ 15,000.00 | \$ 15,000.00 |
| 6155 Equipment Repairs/Maintenance | \$ 56,907.16 | \$ 50,000.00 | \$ 65,000.00 |
| 6160 Gas & Oil | \$ 28,256.00 | \$ 36,000.00 | \$ 54,000.00 |
| 6165 Utilities | \$ 10,971.92 | \$ 16,000.00 | \$ 16,000.00 |
| 6170 Dues/Subs/Permits | \$ 12,722.64 | \$ 15,000.00 | \$ 15,000.00 |
| 6180 Transportation & Contingency | \$ 7,943.73 | \$ 10,000.00 | \$ 20,000.00 |
| 6185 Utility Billing | \$ 12,848.10 | \$ 14,000.00 | \$ 18,000.00 |
| 6190 Postage | \$ 17,707.76 | \$ 15,000.00 | \$ 15,000.00 |
| 6192 Certification Compensation | \$ 5,625.00 | \$ 13,000.00 | \$ 15,000.00 |
| 6275 TRA - Raw Water | \$ 356,944.00 | \$ 464,000.00 | \$ 464,000.00 |
| 6276 TRA - Operation & Maintenance | \$ 1,605,013.00 | \$ 1,602,000.00 | \$ 1,646,000.00 |
| 6292 TRA - Debt Service | \$ 1,578,713.00 | \$ 1,577,000.00 | \$ 1,551,000.00 |
| TOTAL OPERATING EXPENSES | \$ 4,707,522.10 | \$ 4,809,500.00 | \$ 4,948,500.00 |
| 6195 Capital Expenditures | \$ 2,454,745.79 | \$ 1,182,000.00 | \$ 2,254,000.00 |
| 6198 Certificates of Obligation, Series 2012 I & S | \$ 28,124.26 | \$ 0.00 | \$ 0.00 |
| TOTAL DISBURSEMENTS | \$ 7,190,392.15 | \$ 5,991,500.00 | \$ 7,202,500.00 |
| REVENUES: | | | |
| Water Sales | \$ 1,679,178.95 | \$ 1,700,000.00 | \$ 2,000,000.00 |
| Water Sales - TDCJ Unit | \$ 1,130,862.75 | \$ 1,200,000.00 | \$ 1,200,000.00 |
| Water Tap Fees/Recoveries/Bulk Water Fees | \$ 123,504.16 | \$ 236,000.00 | \$ 171,000.00 |
| Sewer Fees | \$ 768,349.39 | \$ 684,100.00 | \$ 400,000.00 |
| Sewer Fees - TDCJ Unit | \$ 350,000.00 | \$ 350,000.00 | \$ 350,000.00 |
| Electric Sales | \$ 1,459,465.06 | \$ 1,790,750.00 | \$ 100,400.00 |
| Previous Fund Balance | \$ 1,679,031.84 | \$ 30,650.00 | \$ 2,981,100.00 |
| TOTAL REVENUES | \$ 7,190,392.15 | \$ 5,991,500.00 | \$ 7,202,500.00 |

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

STATEMENT OF DISBURSEMENTS AND REVENUES

SEWER DEPARTMENT

| ACCOUNTING CODE & ITEM | | 2019-2020 ACTUAL | 2020-2021 ESTIMATE | 2021-2022 PROPOSED |
|---------------------------------|---|---------------------|-----------------------|-----------------------|
| DISBURSEMENTS: | | | | |
| 6110 | Salaries | \$ 343,773.18 | \$ 285,000.00 | \$ 296,000.00 |
| 6111 | Salaries - Administration | \$ 9,813.84 | \$ 43,000.00 | \$ 44,000.00 |
| 6115 | Social Security | \$ 27,449.92 | \$ 23,000.00 | \$ 23,000.00 |
| 6120 | Retirement** | \$ 53,640.17 | \$ 51,000.00 | \$ 51,000.00 |
| 6125 | Employee Insurance** | \$ 52,049.77 | \$ 67,000.00 | \$ 69,000.00 |
| 6127 | Uniforms | \$ 3,811.57 | \$ 5,400.00 | \$ 9,500.00 |
| 6130 | Liability Insurance | \$ 10,739.20 | \$ 21,000.00 | \$ 22,000.00 |
| 6135 | Legal/Professional | \$ 92.00 | \$ 3,500.00 | \$ 3,500.00 |
| 6141 | Engineering/Lab Fees | \$ 23,653.70 | \$ 20,000.00 | \$ 20,000.00 |
| 6145 | Supplies | \$ 44,506.99 | \$ 45,000.00 | \$ 45,000.00 |
| 6146 | Chemicals | \$ 26,212.95 | \$ 27,000.00 | \$ 27,000.00 |
| 6150 | Repairs - Building/Grounds | \$ 8,811.14 | \$ 10,000.00 | \$ 20,000.00 |
| 6155 | Equipment Repairs/Maintenance | \$ 56,245.80 | \$ 130,000.00 | \$ 130,000.00 |
| 6160 | Gas & Oil | \$ 4,900.15 | \$ 7,000.00 | \$ 10,000.00 |
| 6165 | Utilities | \$ 36,973.25 | \$ 30,000.00 | \$ 30,000.00 |
| 6170 | Dues/Subs/Permits | \$ 10,342.53 | \$ 12,000.00 | \$ 12,000.00 |
| 6172 | Sludge Disposal | \$ 54,760.42 | \$ 50,000.00 | \$ 50,000.00 |
| 6175 | Toxicity Tests | \$ 0.00 | \$ 3,500.00 | \$ 3,500.00 |
| 6180 | Transportation & Contingency | \$ 2,984.04 | \$ 5,000.00 | \$ 5,000.00 |
| 6192 | Certification Compensation | \$ 5,200.00 | \$ 5,000.00 | \$ 5,500.00 |
| TOTAL OPERATING EXPENSES | | \$ 775,960.62 | \$ 843,400.00 | \$ 876,000.00 |
| 6195 | Capital Expenditures | \$ 602,744.74 | \$ 520,000.00 | \$ 1,325,000.00 |
| 6198 | Certificates of Obligation, Series 2012 I & S | \$ 2,008.88 | \$ 0.00 | \$ 0.00 |
| TOTAL DISBURSEMENTS | | \$ 1,380,714.24 | \$ 1,363,400.00 | \$ 2,201,000.00 |
| REVENUES: | | | | |
| Sewer Fees | | \$ 585,695.54 | \$ 715,900.00 | \$ 1,000,000.00 |
| Sewer Fees - TDCJ Unit | | \$ 554,873.25 | \$ 600,000.00 | \$ 650,000.00 |
| Sewer Tap Fees/Recoveries | | \$ 18,183.80 | \$ 37,000.00 | \$ 30,000.00 |
| Grant Funds - CDBG/SCADA | | \$ 221,961.65 | \$ 10,500.00 | \$ 0.00 |
| Previous Fund Balance | | \$ 0.00 | \$ 0.00 | \$ 521,000.00 |
| TOTAL REVENUES | | \$ 1,380,714.24 | \$ 1,363,400.00 | \$ 2,201,000.00 |

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

**UTILITY FUND
2020 - 2021
RECAP OF 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 |

**UTILITY FUND
2021 - 2022
PROPOSED CAPITAL EXPENDITURES**

| ACCOUNTING CODE | <u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u> | |
|----------------------------|--|--|
| 09-6195 | <u>ELECTRIC - \$1,600,000.00</u> | |
| | \$ 1,000,000.00 | for shared cost of AMR implementation |
| | \$ 225,000.00 | for wire, transformers, meters, street and night lights, poles and equipment rental for the electric distribution system |
| | \$ 150,000.00 | for right-of-way contract trimming |
| | \$ 200,000.00 | for electric line reconductoring |
| | \$ 6,000.00 | for purchase of a three-phase pole top switch |
| | \$ 1,500.00 | for purchase of a Dash-Cam with night vision |
| | \$ 16,000.00 | for purchase of Stihl chainsaws, pole saw, Kobalt air compressor and other miscellaneous equipment |
| | \$ 1,500.00 | for purchase of equipment, furniture, etc. for utility billing |
| 10-6195 | <u>WATER - \$2,254,000.00</u> | |
| | \$ 1,000,000.00 | for shared cost of AMR implementation |
| | \$ 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 |
| | \$ 125,000.00 | for installation of 8" water line to complete loop-sewer plant to electric barn |
| | \$ 125,000.00 | for 12" water line installation for the south end of the bypass |
| | \$ 100,000.00 | for installation of 8" water line to complete loop-Pan American Drive |
| | \$ 125,000.00 | for railroad bore at Mill & Jackson |
| | \$ 15,000.00 | for purchase of hand tools and power equipment |
| | \$ 10,000.00 | for safety lighting and communications equipment |
| | \$ 2,000.00 | for purchase of equipment, furniture, etc. for utility billing |
| 11-6195 | <u>SEWER - \$1,325,000.00</u> | |
| | \$ 275,000.00 | for sewer pipe, manholes, and equipment rental for sewer system upgrades and rehabilitation projects |
| | \$ 175,000.00 | for purchase of Ram 5500 w/Pipe Hunter Jet Machine |
| | \$ 100,000.00 | for manhole rehabilitation and line installation |
| | \$ 25,000.00 | for sewer camera with pan and tilt |
| | \$ 750,000.00 | for rehab of UV system at the sewer plant |

DEBT SERVICE FUND
2021 - 2022 FISCAL YEAR

Overview of Debt Service Funds

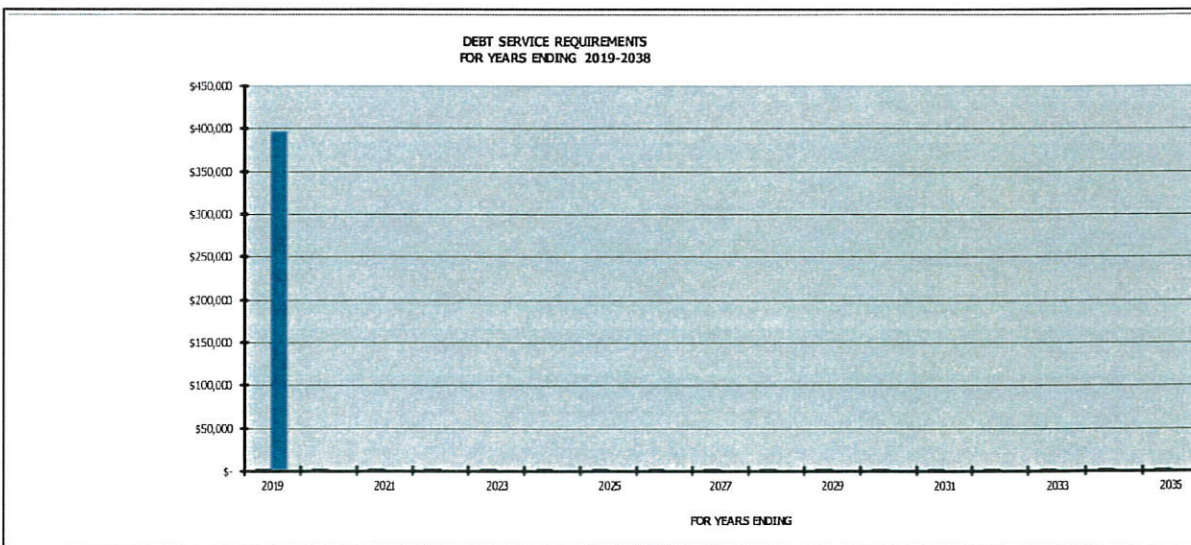
Recap of Debt Service Funds

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 2021-2022 fiscal year.



DEBT SERVICE FUNDS

R E C A P

| | 9/30/21 PRINCIPAL <u>OUTSTANDING</u> | 2021-2022 PRINCIPAL <u>REQUIREMENTS</u> | 2021-2022 INTEREST <u>REQUIREMENTS</u> | 2021-2022 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

| 9/30/21 BALANCE <u>OUTSTANDING</u> | 2021-2022 PRINCIPAL <u>REQUIREMENTS</u> | 2021-2022 INTEREST <u>REQUIREMENTS</u> | 2021-2022 TOTAL <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>2019-2020 ACTUAL</u> | <u>2020-2021 ESTIMATE</u> | <u>2021-2022 PROPOSED</u> |
|---|-----------------------------|-------------------------------|-------------------------------|
| <i>BALANCE</i> | | | |
| <u>CASH RECEIPTS:</u> | \$ 6,429.59 | \$ 437.54 | \$ 0.00 |
| Contributions from General and Utility Funds | \$ 5,598,972.16 | \$ 0.00 | \$ 0.00 |
| Earned Interest | \$ 45.45 | \$ 1.00 | \$ 0.00 |
| TOTAL CASH RECEIPTS | \$ 5,599,017.61 | \$ 1.00 | \$ 0.00 |
| TOTAL CASH ON HAND & CASH RECEIPTS | \$ 5,605,447.20 | \$ 438.54 | \$ 0.00 |
| <u>CASH DISBURSEMENTS:</u> | | | |
| Bonds Redeemed | \$ 5,480,000.00 | \$ 0.00 | \$ 0.00 |
| Interest Requirements | \$ 52,009.66 | \$ 0.00 | \$ 0.00 |
| Transfer to Utility Fund | \$ 73,000.00 | \$ 0.00 | \$ 0.00 |
| TOTAL CASH DISBURSEMENTS | \$ 5,605,009.66 | \$ 0.00 | \$ 0.00 |
| <i>BALANCE</i> | \$ 437.54 | \$ 438.54 | \$ 0.00 |

DEBT SERVICE FUNDS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012

| 9/30/20 BALANCE <u>OUTSTANDING</u> | 2021-2022 PRINCIPAL <u>REQUIREMENTS</u> | 2021-2022 INTEREST <u>REQUIREMENTS</u> | 2021-2022 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)

| | <u>2019-2020 ACTUAL</u> | <u>2020-2021 ESTIMATE</u> | <u>2021-2022 PROPOSED</u> |
|---|-----------------------------|-------------------------------|-------------------------------|
| <i>BALANCE</i> | | | |
| <u>CASH RECEIPTS:</u> | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Contributions from General and Utility Funds | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Earned Interest | <u>\$ 0.00</u> | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| TOTAL CASH RECEIPTS | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| TOTAL CASH ON HAND & CASH RECEIPTS | \$ 0.00 | \$ 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>\$ 0.00</u> | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| TOTAL CASH DISBURSEMENTS | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| BALANCE | \$ 0.00 | \$ 0.00 | \$ 0.00 |

RESERVE FUND

2021 - 2022 FISCAL YEAR

Street Improvement Fund

Water System Reserve & Maintenance Fund

Electric Improvement Fund

RESERVE FUNDS

STREET IMPROVEMENT FUND

| | 2019-2020 <u>ACTUAL</u> | 2020-2021 <u>ESTIMATE</u> | 2021-2022 <u>PROPOSED</u> |
|---|----------------------------|------------------------------|------------------------------|
| BALANCE | \$ 6,675.44 | \$ 6,685.67 | \$ 6,689.17 |
| <u>CASH RECEIPTS:</u> | | | |
| Earned Interest | <u>\$ 10.23</u> | <u>\$ 3.50</u> | <u>\$ 5.00</u> |
| TOTAL CASH RECEIPTS | \$ 10.23 | \$ 3.50 | \$ 5.00 |
| TOTAL CASH ON HAND & CASH RECEIPTS | \$ 6,685.67 | \$ 6,689.17 | \$ 6,694.17 |
| <u>CASH DISBURSEMENTS:</u> | <u>\$ 0.00</u> | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| BALANCE | \$ 6,685.67 | \$ 6,689.17 | \$ 6,694.17 |

RESERVE FUNDS

WATER SYSTEM RESERVE AND MAINTENANCE FUND

| | 2019-2020 <u>ACTUAL</u> | 2020-2021 <u>ESTIMATE</u> | 2021-2022 <u>PROPOSED</u> |
|---|----------------------------|------------------------------|------------------------------|
| BALANCE | \$ 62,385.91 | \$ 62,558.58 | \$ 62,633.58 |
| <u>CASH RECEIPTS:</u> | | | |
| Earned Interest | <u>\$ 172.67</u> | <u>\$ 75.00</u> | <u>\$ 75.00</u> |
| TOTAL CASH RECEIPTS | \$ 172.67 | \$ 75.00 | \$ 75.00 |
| TOTAL CASH ON HAND & CASH RECEIPTS | \$ 62,558.58 | \$ 62,633.58 | \$ 62,708.58 |
| <u>CASH DISBURSEMENTS:</u> | <u>\$ 0.00</u> | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| BALANCE | \$ 62,558.58 | \$ 62,633.58 | \$ 62,708.58 |

RESERVE FUNDS

ELECTRIC IMPROVEMENT FUND

| | <u>2019-2020 ACTUAL</u> | <u>2020-2021 ESTIMATE</u> | <u>2021-2022 PROPOSED</u> |
|---|-----------------------------|-------------------------------|-------------------------------|
| BALANCE | \$ 1,503,593.95 | \$ 1,003,596.53 | \$ 1,003,598.03 |
| <u>CASH RECEIPTS:</u> | <u>\$ 2.58</u> | <u>\$ 1.50</u> | <u>\$ 1.50</u> |
| TOTAL CASH ON HAND & CASH RECEIPTS | \$ 1,503,596.53 | \$ 1,003,598.03 | \$ 1,003,599.53 |
| <u>CASH DISBURSEMENTS:</u> | | | |
| Transfer to Utility Fund | <u>\$ 500,000.00</u> | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| TOTAL CASH DISBURSEMENTS | \$ 500,000.00 | \$ 0.00 | \$ 0.00 |
| BALANCE | \$ 1,003,596.53 | \$ 1,003,598.03 | \$ 1,003,599.53 |

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