

**CITY OF  
LIVINGSTON, TEXAS  
ANNUAL BUDGET**

**October 1, 2019  
through  
September 30, 2020**

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**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  
2019 - 2020  
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  
Telephone: (936) 327-4311      Fax: (936) 327-7608  
[www.cityoflivingston-tx.com](http://www.cityoflivingston-tx.com)

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September 10, 2019

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

Dear Mayor and Councilmembers:

**In Re: ANNUAL BUDGET for Period  
October 1, 2019 through  
September 30, 2020**

I am pleased to submit the annual budget for the City of Livingston for the fiscal year October 1, 2019 through September 30, 2020, 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	\$22,618,462.20
Operating Income	\$25,754,261.00
Grant Funds	\$ 180,100.00
Transfers	\$ 0.00
<b>TOTAL REVENUES .....</b>	<b>\$48,552,823.20</b>

**EXPENSES**

Operating Expenses	\$22,333,675.00
Capital Outlays	\$ 5,464,500.00
Debt Services	\$ 401,775.00
<b>TOTAL EXPENSES .....</b>	<b>\$28,199,950.00</b>
<b>YEAR END BALANCE .....</b>	<b>\$20,352,873.20</b>

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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 2019-2020 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. It is always challenging to balance the many needs of the City, as well as the desires of our residents. I believe the proposed 2019-2020 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 15.03% of the city's total annual operating revenue, while utility fees for sanitation, electric, water and sewer services account for 80.42% of the city's total annual operating revenue. Continuing growth in these two major revenue sources, which account for 95.45% 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.

2018 - 2019 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 Jose "Freddie" Bauer strip center, Super Bargain store, Ameristeel addition, B & G Family Dental, Polk County Farm Bureau addition, Walgreen's Pharmacy, Tractor Supply addition, Kyle Syracuse Welding Supply, B/A/H Livingston Village - an 80 unit apartment complex, and the arrival of the new Dairy Queen which is being constructed at 1835 US Hwy 190 West.

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 10, 2019  
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,

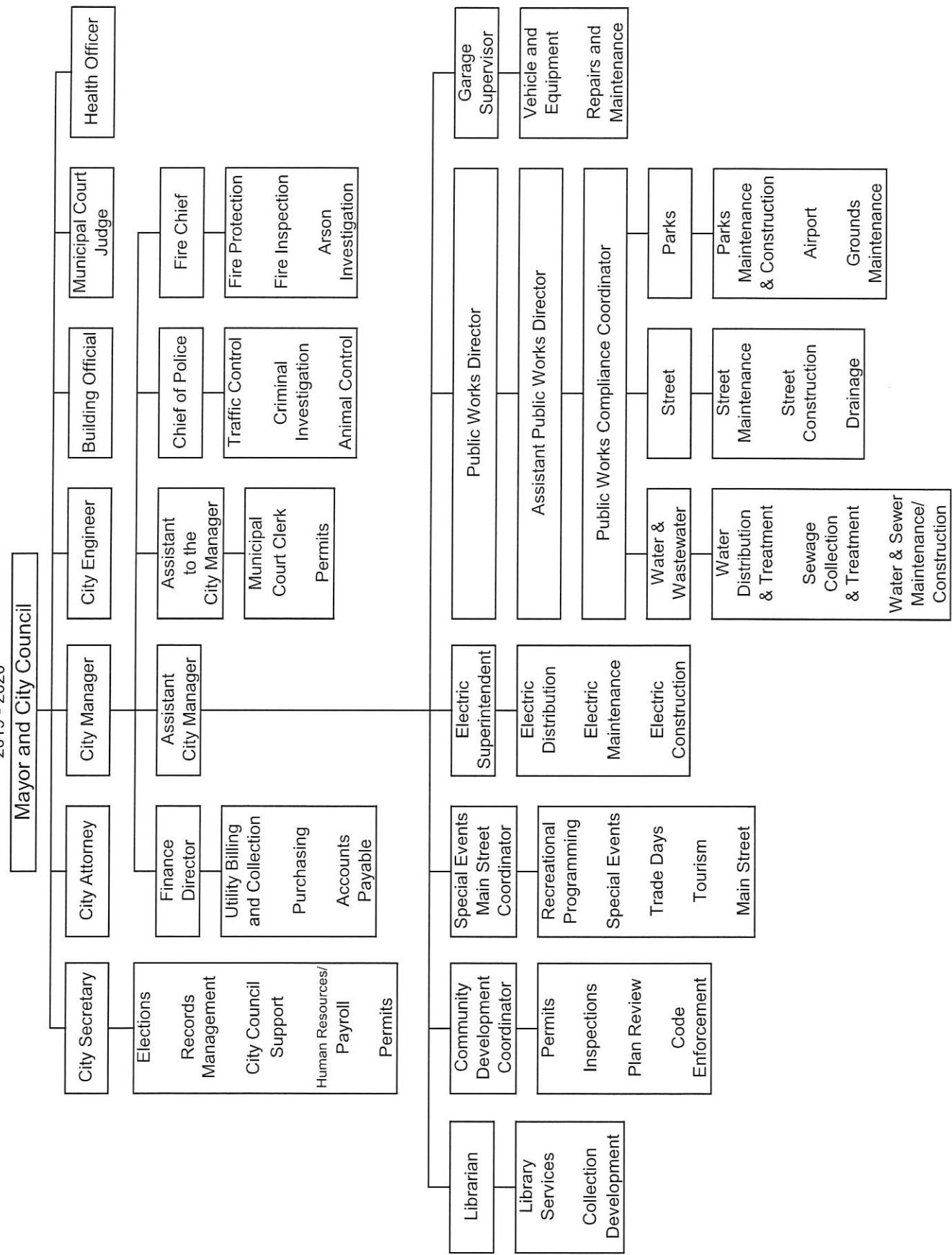
**CITY OF LIVINGSTON, TEXAS**



Billy S. Wiggins, City Manager

## **ORGANIZATIONAL CHART**

CITY OF LIVINGSTON, TEXAS  
ORGANIZATIONAL CHART  
2019 - 2020



## **PROPOSED DEPARTMENTAL STAFFING LEVELS**

**CITY OF LIVINGSTON  
PROPOSED DEPARTMENTAL STAFFING LEVELS  
2019 – 2020 BUDGET  
SEPTEMBER, 2019**

<b>ADMINISTRATION:</b>	
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
<b>UTILITY BILLING:</b>	
4 Full-Time Positions	Utility Billing Supervisor
	Utility Billing Clerks (3)
<b>FIRE:</b>	
2-1/2 Full-Time Positions	Fire Marshal/Code Enforcement
	Station Attendant
	Assistant Mechanic (1/2)
<b>POLICE:</b>	
28 Full-Time Positions	Police Chief
	Lieutenant
	Detectives (2)
	Officers (13)
	School-Based Officers (3)
	Dispatchers (4)
	Administrative Assistants (2)
	Animal Control Officer
	Court Clerk
1 Part-Time Position	Relief Dispatcher
1 Part-Time Position	Reserve Officer
<b>LIBRARY:</b>	
5 Full-Time Positions	Library Director
	Library Clerks (4)
1 Part-Time Position	Library Aide
<b>GARAGE:</b>	
2-1/2 Full-Time Positions	Garage Supervisor/Mechanic
	Assistant Mechanic
	Assistant Mechanic (1/2)

**CITY OF LIVINGSTON  
PROPOSED DEPARTMENT STAFFING LEVELS  
2019 - 2020 BUDGET  
SEPTEMBER, 2019**

<b>STREET:</b>	
6 Full-Time Positions	Street Sweeper Operator
	Equipment Operators (1)
	Maintenance Workers (3)
	Utility Customer Service Representative I*
<b>ELECTRIC:</b>	
9 Full-Time Positions	Electric Superintendent
	Foreman
	Lineworkers (7)
<b>PARKS &amp; RECREATION</b>	
<b>TRADE DAYS:</b>	
10 Full-Time Positions	Special Events/Main Street Coordinator
	Special Events Administrative Assistant
	Special Events Office Assistant
	Grounds Maintenance Foreman
	Groundsworker II (5)
	Groundsworker I (1)
<b>WATER:</b>	
9 Full-Time Positions	Public Works Director
	Assistant Public Works Director
	Public Works Compliance Coordinator
	Equipment Specialist
	Utility Customer Service Representative II
	Utility Customer Service Representatives I (2 + *)
	Maintenance Workers (2)
<b>WASTEWATER:</b>	
4 Full-Time Positions	Chief Plant Operator
	Plant Operator
	Maintenance Worker (2)
<b>TOTAL POSITIONS:</b>	88 Full-Time
	3 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 2019 - 2020 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 2019 - 2020 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 10/1/19 is \$5,480,000. 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 10, 2019, at 5:00 P.M. to consider and adopt the budget for the fiscal year 2019 - 2020. This budget was adopted on September 10, 2019 by a record vote of the City Council as follows:

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

NOES:      None

**BUDGET SUMMARY**  
**2019 - 2020 FISCAL YEAR**

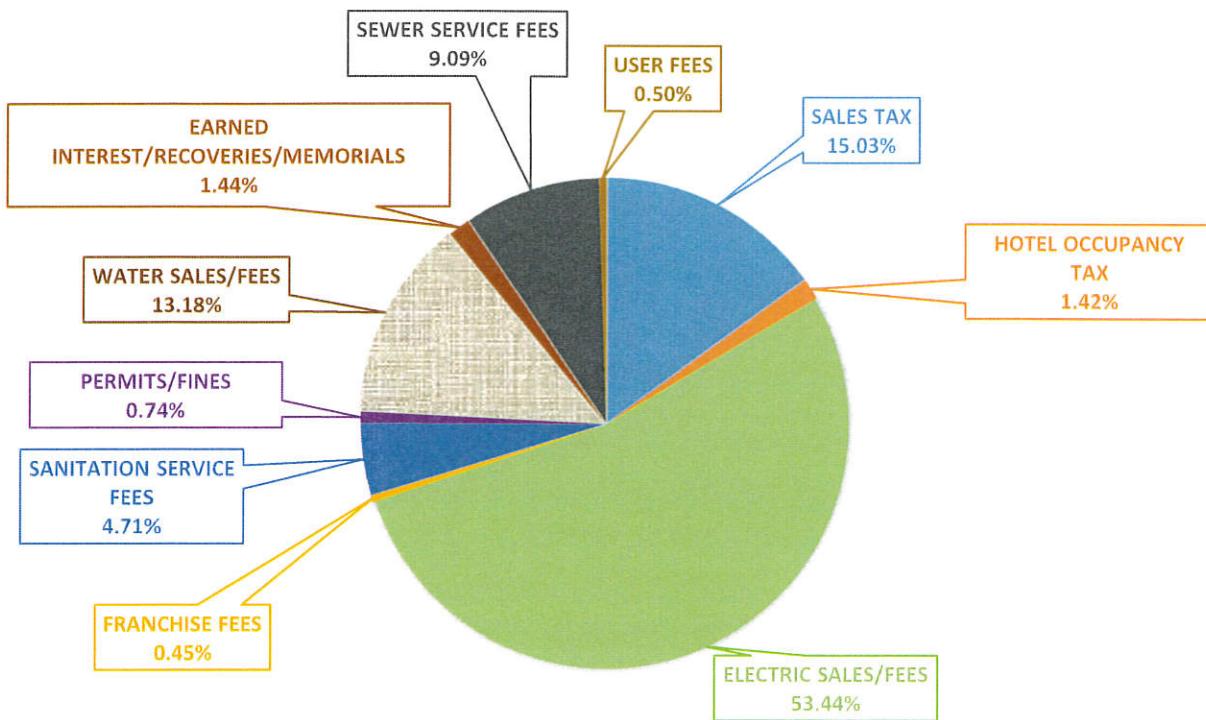
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**GENERAL AND UTILITY SYSTEMS**  
**OPERATING FUNDS**

**SUMMARY OF GENERAL AND UTILITY OPERATING FUNDS**  
**ANNUAL BUDGET**  
**2019 - 2020**

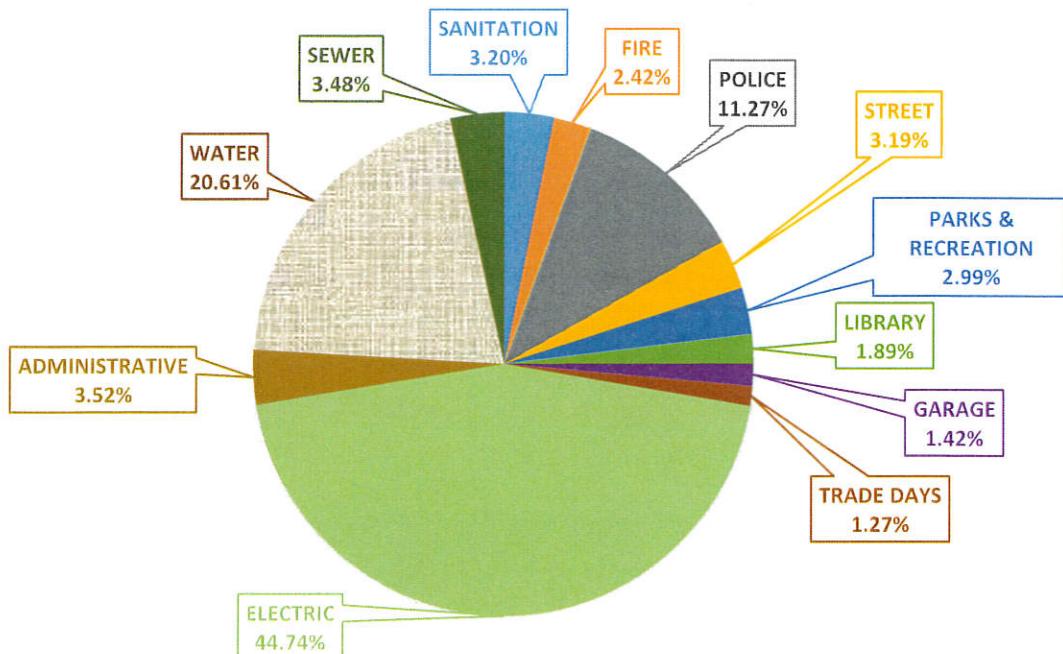
	<u>10/1/17-9/30/18</u> <u>ACTUAL</u>	<u>10/1/18-9/30/19</u> <u>ESTIMATE</u>	<u>10/1/19-9/30/20</u> <u>PROPOSED</u>
<b>BEGINNING BALANCE .....</b>	\$ 19,772,641.78	\$ 21,490,978.20	\$ 22,618,462.20
<b>INCOME:</b>			
Administration Department	\$ 4,635,081.02	\$ 4,400,300.00	\$ 4,420,000.00
Sanitation Department	\$ 1,112,452.31	\$ 1,207,500.00	\$ 1,207,500.00
Fire Department	\$ 53,932.42	\$ 56,314.00	\$ 56,261.00
Police Department	\$ 372,741.32	\$ 373,000.00	\$ 388,000.00
Street Department	\$ 27,145.69	\$ 1,500.00	\$ 2,000.00
Parks and Recreation Department	\$ 137,421.78	\$ 121,000.00	\$ 104,000.00
Library Department	\$ 31,513.16	\$ 28,100.00	\$ 29,000.00
Trade Days Department	\$ 47,608.45	\$ 24,100.00	\$ 24,000.00
Electric Department	\$ 13,085,285.50	\$ 14,028,886.00	\$ 13,711,500.00
Water Department	\$ 3,014,092.64	\$ 3,139,500.00	\$ 3,480,000.00
Sewer Department	<u>\$ 2,095,894.80</u>	<u>\$ 2,029,800.00</u>	<u>\$ 2,332,000.00</u>
<b>TOTAL OPERATING INCOME</b>	<b>\$ 24,613,169.09</b>	<b>\$ 25,410,000.00</b>	<b>\$ 25,754,261.00</b>
Grant Funds	\$ 0.00	\$ 112,300.00	\$ 180,100.00
Transfers from Reserve & Improvement Funds and Debt Service Funds	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>TOTAL INCOME, TRANSFERS AND CASH</b>	<b>\$ 44,385,810.87</b>	<b>\$ 47,013,278.20</b>	<b>\$ 48,552,823.20</b>
<b>DISBURSEMENTS:</b>			
Administration Department	\$ 489,157.36	\$ 584,550.00	\$ 786,300.00
Sanitation Department	\$ 764,022.90	\$ 705,000.00	\$ 715,000.00
Fire Department	\$ 470,360.17	\$ 512,700.00	\$ 539,800.00
Police Department	\$ 2,182,847.18	\$ 2,322,100.00	\$ 2,517,300.00
Street Department	\$ 680,112.65	\$ 675,500.00	\$ 711,500.00
Parks and Recreation Department	\$ 637,857.65	\$ 665,750.00	\$ 668,850.00
Library Department	\$ 395,716.45	\$ 402,850.00	\$ 421,650.00
Garage Department	\$ 247,641.96	\$ 253,500.00	\$ 316,400.00
Trade Days Department	\$ 323,223.72	\$ 314,600.00	\$ 285,675.00
Electric Department	\$ 9,908,357.51	\$ 9,923,500.00	\$ 9,991,000.00
Water Department	\$ 3,907,668.24	\$ 4,153,600.00	\$ 4,602,100.00
Sewer Department	<u>\$ 760,835.84</u>	<u>\$ 753,900.00</u>	<u>\$ 778,100.00</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 20,767,801.63</b>	<b>\$ 21,267,550.00</b>	<b>\$ 22,333,675.00</b>
Capital Outlays - All Departments	\$ 1,402,505.72	\$ 2,731,000.00	\$ 5,464,500.00
Transfers to Debt Service Funds	<u>\$ 724,525.32</u>	<u>\$ 396,266.00</u>	<u>\$ 401,775.00</u>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 22,894,832.67</b>	<b>\$ 24,394,816.00</b>	<b>\$ 28,199,950.00</b>
<b>YEAR END BALANCE.....</b>	<b>\$ 21,490,978.20</b>	<b>\$ 22,618,462.20</b>	<b>\$ 20,352,873.20</b>

## 2019-2020 OPERATING INCOME TOTAL GENERAL & UTILITY FUNDS (WHERE THE MONEY COMES FROM)



## 2019-2020 OPERATING EXPENSES TOTAL GENERAL & UTILITY FUNDS\* (WHERE THE MONEY GOES)

\*Excludes Capital Expenses and Debt Service Expenses



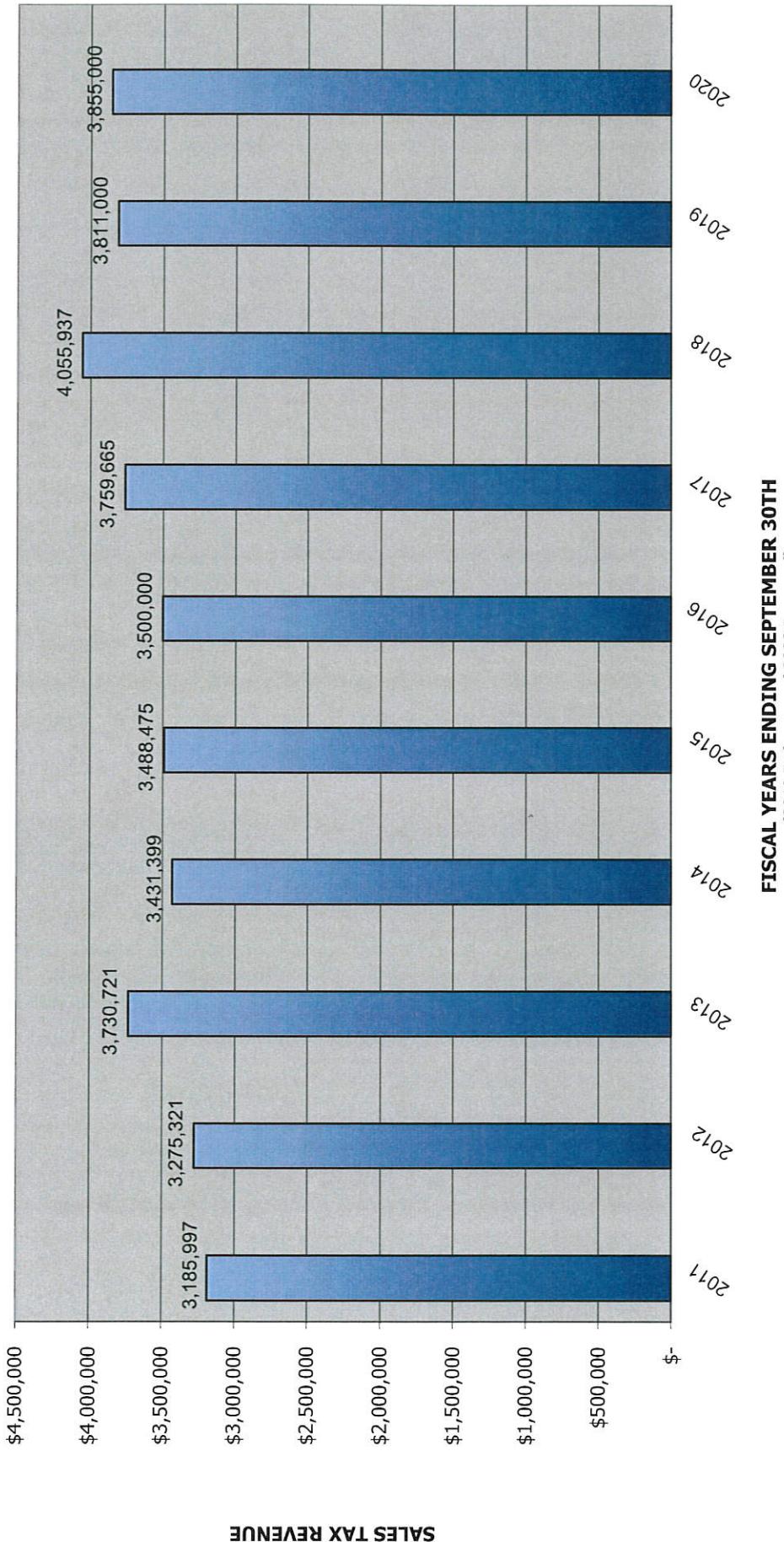
**PROPOSED 2019-2020  
GENERAL AND UTILITY FUNDS  
TOTAL EXPENSES BY CATEGORY**

<b>CATEGORY</b>	<b>AMOUNT OF EXPENSE</b>
Salaries	\$ 4,952,000.00
Social Security	\$ 352,500.00
Retirement	\$ 767,000.00
Employee Group Health Insurance	\$ 994,000.00
Uniforms	\$ 48,950.00
Liability/Property/Auto/Workers' Compensation Insurance	\$ 234,300.00
Hotel Occupancy Tax Distributions to Organizations	\$ 100,000.00
Auditing - Outside Contract Services	\$ 42,000.00
Supplies	\$ 334,000.00
Buildings and Grounds - Repairs and Maintenance	\$ 198,500.00
Equipment - Repairs and Maintenance	\$ 425,000.00
Gas and Oil	\$ 193,500.00
Utilities	\$ 159,500.00
Dues and Subscriptions	\$ 80,850.00
Building Demolitions	\$ 160,000.00
Transportation and Contingency	\$ 109,900.00
Event Programming	\$ 25,000.00
Postage	\$ 43,500.00
Contract Sanitation Collection/Disposal Services	\$ 650,000.00
Recruitment	\$ 1,500.00
LVFD Maintenance Contribution	\$ 25,550.00
LVFD Fire Calls/Drills	\$ 41,000.00
Legal/Professional Services	\$ 66,300.00
Training	\$ 6,000.00
Certificate Compensation	\$ 33,000.00
Garbage Bags for Customers	\$ 65,000.00

**PROPOSED 2019 - 2020  
GENERAL AND UTILITY FUNDS  
TOTAL EXPENSES BY CATEGORY**

<b>CATEGORY</b>	<b>AMOUNT OF EXPENSE</b>
Transit System Pro Rata Contribution	\$ 4,200.00
Chemicals	\$ 50,000.00
Advertising/Promotions	\$ 26,500.00
Contract Security	\$ 625.00
Engineering/Lab Fees	\$ 41,000.00
Electric Power Purchase	\$ 8,500,000.00
Utility Billing Contract Services	\$ 26,000.00
Trinity River Authority - Raw Water	\$ 302,000.00
Trinity River Authority - Operations and Maintenance	\$ 1,652,000.00
Trinity River Authority - Debt Service Costs	\$ 1,569,000.00
Sludge Disposal Fees	\$ 50,000.00
Toxicity Testing	\$ 3,500.00
<b>TOTAL OPERATING EXPENSES \$ 22,333,675.00</b>	
Debt Service	\$ 401,775.00
Capital Expenditures	\$ 5,464,500.00
<b>TOTAL EXPENSES \$ 28,199,950.00</b>	

**MUNICIPAL SALES TAX REVENUE**  
**FISCAL YEARS ENDING 2011 - 2020**



## **GENERAL FUND**

**2019 - 2020 FISCAL YEAR**

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**Overview of General Fund**

**Statement of Cash Receipts**

**Statements of Disbursements and Revenues**

**Recap of Capital Expenditures, 2018-2019**

**Proposed Capital Expenditures, 2019-2020**

## **GENERAL FUND OVERVIEW** **FISCAL YEAR 2019- 2020 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 2019-2020 are estimated to be \$6,248,261.00. This is a slight increase of \$25,947.00 over the cash receipts of \$6,222,314.00 from the previous fiscal year. We have not included an increase in General Fund revenue or other revenues for the 2019-2020 fiscal year.

**Expenditures - Operating Account:** Total operating expenses for fiscal year 2019-2020 are estimated to be \$6,947,475.00, an increase of \$510,925.00, or 7.93%, over the previous fiscal year operating expenses of \$6,436,550.00. This increase is due to a 1.9% cost-of-living adjustment along with a 2.5% merit increase for all salary classifications, a 5% increase in employee health insurance costs, \$160,000.00 allocated for demolitions in Code Enforcement, and increased costs of facility maintenance, upgrades and repairs to buildings and grounds. Two new positions (Electric Lineman 1 and a Garage Assistant) have been included in the 2019-2020 fiscal year budget for the General Fund.

**Expenditures - Capital Outlays:** Total capital expenditures in the General Fund for the 2019-2020 fiscal year are \$1,085,500.00. 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 \$45,000.00 for one patrol vehicle, \$62,000.00 for a truck and car hauler trailer for the garage department, \$75,000.00 for drainage work on Milam & Calhoun, \$44,900.00 for computer equipment and server upgrades for various departments, \$100,000.00 for improvements to the public works grounds as well as \$19,000.00 for the completion of the Phase 2 purchase of our financial software package. An itemized listing of the proposed capital expenditures for the 2019-2020 fiscal year is included in the budget document.

**Expenditures - Debt Service:** Expenditures from the General Fund for debt service for 2019-2020 for Certificates of Obligation, Series 2012 will be \$220,976.00, a decrease of \$404,401.00 from fiscal year 2018-2019.

**GENERAL FUND  
CASH RECEIPTS**

		10/1/17-9/30/18 <u>ACTUAL</u>	10/1/18-9/30/19 <u>ESTIMATE</u>	10/1/19-9/30/20 <u>PROPOSED</u>
<b>ADMINISTRATION DEPARTMENT:</b>				
4300	Sales Tax	\$ 4,055,936.94	\$ 3,811,000.00	\$ 3,855,000.00
4301	Hotel Occupancy Tax	\$ 362,936.52	\$ 363,000.00	\$ 365,000.00
4310	Gross Receipts & Franchise Fees	\$ 115,006.27	\$ 113,000.00	\$ 115,000.00
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	\$ 31,364.94	\$ 22,000.00	\$ 22,000.00
4380	Permits - Building	\$ 26,514.11	\$ 52,000.00	\$ 39,000.00
4410	Recoveries	\$ 8,029.95	\$ 3,800.00	\$ 3,500.00
4440	Earned Interest	\$ 4,303.14	\$ 4,500.00	\$ 4,500.00
4450	Miscellaneous	<u>\$ 30,989.15</u>	<u>\$ 31,000.00</u>	<u>\$ 31,000.00</u>
<b>TOTAL ADMINISTRATION DEPARTMENT .....</b>		<b>\$ 4,635,081.02</b>	<b>\$ 4,400,300.00</b>	<b>\$ 4,435,000.00</b>
<b>SANITATION DEPARTMENT:</b>				
4410	Recoveries	\$ 7,056.00	\$ 7,500.00	\$ 7,500.00
4430	Sanitation Service Fees	<u>\$ 1,105,396.31</u>	<u>\$ 1,200,000.00</u>	<u>\$ 1,200,000.00</u>
<b>TOTAL SANITATION DEPARTMENT .....</b>		<b>\$ 1,112,452.31</b>	<b>\$ 1,207,500.00</b>	<b>\$ 1,207,500.00</b>
<b>FIRE DEPARTMENT:</b>				
4410	Recoveries	\$ 12,618.62	\$ 15,000.00	\$ 15,000.00
4415	County Contributions	<u>\$ 41,313.80</u>	<u>\$ 41,314.00</u>	<u>\$ 41,261.00</u>
<b>TOTAL FIRE DEPARTMENT .....</b>		<b>\$ 53,932.42</b>	<b>\$ 56,314.00</b>	<b>\$ 56,261.00</b>
<b>POLICE DEPARTMENT:</b>				
4410	Recoveries	\$ 227,463.81	\$ 238,700.00	\$ 252,900.00
4360	Municipal Court Fines & Fees	\$ 137,900.51	\$ 125,000.00	\$ 125,000.00
4370	Permits - Tow Trucks/Alarms	\$ 4,380.00	\$ 5,500.00	\$ 5,500.00
4450	Accident Reports	\$ 2,997.00	\$ 2,000.00	\$ 2,000.00
4455	Humane Fees	\$ 0.00	\$ 0.00	\$ 0.00
4470	Grant Funds - US Dept. of Justice	<u>\$ 0.00</u>	<u>\$ 1,800.00</u>	<u>\$ 2,600.00</u>
<b>TOTAL POLICE DEPARTMENT .....</b>		<b>\$ 372,741.32</b>	<b>\$ 373,000.00</b>	<b>\$ 388,000.00</b>

**GENERAL FUND  
CASH RECEIPTS**

		<u>10/1/17-9/30/18</u>	<u>10/1/18-9/30/19</u>	<u>10/1/19-9/30/20</u>
		<u>ACTUAL</u>	<u>ESTIMATE</u>	<u>PROPOSED</u>
<b>STREET DEPARTMENT:</b>				
4390	Paving Assessments	\$ 2,001.88	\$ 1,000.00	\$ 1,000.00
4410	Recoveries	\$ 25,143.81	\$ 500.00	\$ 1,000.00
4470	Grant Funds - CDBG - Street Project	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>TOTAL STREET DEPARTMENT.....</b>		<b>\$ 27,145.69</b>	<b>\$ 1,500.00</b>	<b>\$ 2,000.00</b>
<b>PARKS AND RECREATION DEPARTMENT:</b>				
4405	Airport Lease Fees	\$ 5,750.00	\$ 6,500.00	\$ 6,000.00
4406	Airport Parking Fees	\$ 450.00	\$ 500.00	\$ 500.00
4407	Airport Gasoline Fees	\$ 50,629.33	\$ 37,500.00	\$ 40,000.00
4410	Recoveries	\$ 26,564.49	\$ 26,000.00	\$ 15,000.00
4413	Concession Fees	\$ 11,040.46	\$ 9,000.00	\$ 9,000.00
4445	Facility Use Fees - Pavilions	\$ 4,030.00	\$ 3,500.00	\$ 3,500.00
4446	Swimming Fees	\$ 38,957.50	\$ 38,000.00	\$ 30,000.00
4470	Grant Funds	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>TOTAL PARKS AND RECREATION DEPARTMENT .....</b>		<b>\$ 137,421.78</b>	<b>\$ 121,000.00</b>	<b>\$ 104,000.00</b>
<b>LIBRARY DEPARTMENT:</b>				
4410	Recoveries	\$ 3,599.22	\$ 6,500.00	\$ 4,000.00
4411	Computer Fees	\$ 5,809.00	\$ 5,300.00	\$ 6,000.00
4420	Fines & Fees	\$ 4,675.38	\$ 3,500.00	\$ 5,000.00
4445	Nonresident User Fees	\$ 6,978.94	\$ 5,800.00	\$ 7,000.00
4460	Memorials	\$ 6,950.62	\$ 7,000.00	\$ 7,000.00
4465	Memorial Capital Contribution (Library Museum Board)	\$ 3,500.00	\$ 0.00	\$ 0.00
4470	Grant Funds	<u>\$ 0.00</u>	<u>\$ 10,500.00</u>	<u>\$ 2,500.00</u>
<b>TOTAL LIBRARY DEPARTMENT .....</b>		<b>\$ 31,513.16</b>	<b>\$ 38,600.00</b>	<b>\$ 31,500.00</b>
<b>TRADE DAYS DEPARTMENT:</b>				
4401	Trade Days Fees	\$ 47,490.50	\$ 20,000.00	\$ 20,000.00
4410	Recoveries	<u>\$ 117.95</u>	<u>\$ 4,100.00</u>	<u>\$ 4,000.00</u>
<b>TOTAL TRADE DAYS DEPARTMENT .....</b>		<b>\$ 47,608.45</b>	<b>\$ 24,100.00</b>	<b>\$ 24,000.00</b>
<b>TOTAL CASH RECEIPTS .....</b>		<b>\$ 6,417,896.15</b>	<b>\$ 6,222,314.00</b>	<b>\$ 6,248,261.00</b>

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**ADMINISTRATION DEPARTMENT**

ACCOUNTING CODE & ITEM		2017-2018 ACTUAL	2018-2019 ESTIMATE	2019-2020 PROPOSED
<b>DISBURSEMENTS:</b>				
6110	Salaries	\$ 181,826.61	\$ 187,000.00	\$ 202,000.00
6115	Social Security	\$ 13,910.38	\$ 14,500.00	\$ 16,000.00
6120	Retirement**	\$ 24,071.16	\$ 30,000.00	\$ 32,000.00
6125	Employee Insurance**	\$ 27,820.88	\$ 32,000.00	\$ 31,000.00
6126	Unemployment Compensation	\$ 7.64	\$ 0.00	\$ 0.00
6127	Uniforms	\$ 473.50	\$ 550.00	\$ 600.00
6130	Liability Insurance	\$ 9,191.41	\$ 13,000.00	\$ 14,000.00
6135	Legal/Professional	\$ 14,577.26	\$ 20,000.00	\$ 25,000.00
6136	Hotel Tax Contributions	\$ 66,809.30	\$ 95,000.00	\$ 100,000.00
6140	Auditing Fees	\$ 13,166.67	\$ 13,500.00	\$ 14,000.00
6145	Supplies	\$ 29,460.91	\$ 20,000.00	\$ 25,000.00
6150	Repairs - Building/Grounds	\$ 11,486.20	\$ 50,000.00	\$ 50,000.00
6155	Equipment Repairs/Maintenance	\$ 16,686.20	\$ 13,000.00	\$ 23,000.00
6160	Gas & Oil	\$ 2,211.14	\$ 2,000.00	\$ 2,500.00
6165	Utilities	\$ 12,249.56	\$ 23,000.00	\$ 26,000.00
6170	Dues & Subscriptions	\$ 12,509.92	\$ 12,000.00	\$ 12,000.00
6175	Building Demolitions	\$ 6,775.50	\$ 10,000.00	\$ 160,000.00
6180	Transportation & Contingency	\$ 32,272.59	\$ 30,000.00	\$ 34,000.00
6181	Programming	\$ 9,215.50	\$ 15,000.00	\$ 15,000.00
6190	Postage	\$ 4,435.03	\$ 4,000.00	\$ 4,200.00
<b>TOTAL OPERATING EXPENSES</b>		\$ 489,157.36	\$ 584,550.00	\$ 786,300.00
6195	Capital Expenditures	\$ 73,341.23	\$ 50,000.00	\$ 50,000.00
<b>TOTAL DISBURSEMENTS</b>		\$ 562,498.59	\$ 634,550.00	\$ 836,300.00
<b>REVENUES:</b>				
Hotel Occupancy Tax		\$ 72,587.31	\$ 72,600.00	\$ 105,000.00
Gross Receipts/Franchise Fees		\$ 115,006.27	\$ 115,000.00	\$ 115,000.00
Permits, Recoveries, Interest, Miscellaneous		\$ 101,201.29	\$ 113,300.00	\$ 100,000.00
Sales Tax		\$ 273,703.72	\$ 333,650.00	\$ 516,300.00
<b>TOTAL REVENUES</b>		\$ 562,498.59	\$ 634,550.00	\$ 836,300.00

*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	2017-2018 ACTUAL	2018-2019 ESTIMATE	2019-2020 PROPOSED
<b><i>DISBURSEMENTS:</i></b>			
6145 Supplies	\$ 64,262.86	\$ 65,000.00	\$ 65,000.00
6171 Contract Disposal Service	\$ 699,760.04	\$ 640,000.00	\$ 650,000.00
<b><i>TOTAL OPERATING EXPENSES</i></b>	<b>\$ 764,022.90</b>	<b>\$ 705,000.00</b>	<b>\$ 715,000.00</b>
<b><i>REVENUES:</i></b>			
Sanitation Service Fees	\$ 756,966.90	\$ 697,500.00	\$ 707,500.00
Recoveries	\$ 7,056.00	\$ 7,500.00	\$ 7,500.00
<b><i>TOTAL REVENUES</i></b>	<b>\$ 764,022.90</b>	<b>\$ 705,000.00</b>	<b>\$ 715,000.00</b>

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**FIRE DEPARTMENT**

ACCOUNTING CODE & ITEM	2017-2018 ACTUAL	2018-2019 ESTIMATE	2019-2020 PROPOSED
<b>DISBURSEMENTS:</b>			
6110 Salaries	\$ 191,358.38	\$ 190,000.00	\$ 200,000.00
6111 Salaries - Administration	\$ 9,000.02	\$ 41,000.00	\$ 41,000.00
6115 Social Security	\$ 12,009.01	\$ 12,000.00	\$ 12,000.00
6120 Retirement**	\$ 24,665.66	\$ 30,000.00	\$ 31,000.00
6125 Employee Insurance**	\$ 27,206.59	\$ 40,000.00	\$ 42,000.00
6127 Uniforms	\$ 0.00	\$ 800.00	\$ 750.00
6130 Liability Insurance	\$ 30,441.79	\$ 31,000.00	\$ 33,000.00
6131 Recruitment	\$ 0.00	\$ 0.00	\$ 1,500.00
6145 Supplies	\$ 43,154.40	\$ 39,000.00	\$ 40,000.00
6150 Repairs - Building/Grounds	\$ 2,189.99	\$ 2,500.00	\$ 3,000.00
6155 Equipment Repairs/Maintenance	\$ 68,700.32	\$ 60,000.00	\$ 65,000.00
6160 Gas & Oil	\$ 6,857.01	\$ 7,000.00	\$ 7,000.00
6165 Utilities	\$ 19,395.08	\$ 20,000.00	\$ 20,000.00
6170 Dues & Subscriptions	\$ 1,782.94	\$ 3,500.00	\$ 3,500.00
6180 Transportation & Contingency	\$ 8,853.19	\$ 13,500.00	\$ 12,000.00
6187 Maintenance Contribution	\$ 22,318.83	\$ 20,000.00	\$ 25,550.00
6190 Postage	\$ 2,426.96	\$ 2,400.00	\$ 2,500.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 470,360.17	\$ 512,700.00	\$ 539,800.00
6195 Capital Expenditures	\$ 47,485.67	\$ 450,000.00	\$ 50,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 11,358.84	\$ 19,900.00	\$ 20,088.00
<b>TOTAL DISBURSEMENTS</b>	\$ 529,204.68	\$ 982,600.00	\$ 609,888.00
<b>REVENUES:</b>			
Sales Tax	\$ 475,272.26	\$ 926,286.00	\$ 553,627.00
County Contributions	\$ 41,313.80	\$ 41,314.00	\$ 41,261.00
Recoveries	\$ 12,618.62	\$ 15,000.00	\$ 15,000.00
<b>TOTAL REVENUES</b>	\$ 529,204.68	\$ 982,600.00	\$ 609,888.00

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

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**POLICE DEPARTMENT**

ACCOUNTING CODE & ITEM	2017-2018 ACTUAL	2018-2019 ESTIMATE	2019-2020 PROPOSED
<b>DISBURSEMENTS:</b>			
6110 Salaries	\$ 1,326,009.47	\$ 1,401,000.00	\$ 1,519,000.00
6111 Salaries - Administration	\$ 9,000.02	\$ 41,000.00	\$ 41,000.00
6115 Social Security	\$ 103,408.13	\$ 107,000.00	\$ 117,000.00
6120 Retirement**	\$ 209,092.28	\$ 223,000.00	\$ 244,000.00
6125 Employee Insurance**	\$ 242,409.34	\$ 262,000.00	\$ 289,000.00
6126 Unemployment Compensation	\$ 6.88	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 2,535.55	\$ 4,000.00	\$ 4,000.00
6130 Liability Insurance	\$ 54,470.96	\$ 61,000.00	\$ 65,000.00
6135 Legal/Professional	\$ 4,934.19	\$ 5,000.00	\$ 10,000.00
6145 Supplies	\$ 40,544.18	\$ 23,000.00	\$ 25,000.00
6150 Repairs - Building/Grounds	\$ 13,851.48	\$ 15,000.00	\$ 15,000.00
6155 Equipment Repairs/Maintenance	\$ 51,745.01	\$ 50,000.00	\$ 50,000.00
6160 Gas & Oil	\$ 46,142.77	\$ 38,000.00	\$ 40,000.00
6165 Utilities	\$ 22,186.30	\$ 21,000.00	\$ 25,000.00
6170 Dues & Subscriptions	\$ 9,780.74	\$ 18,000.00	\$ 17,000.00
6180 Transportation & Contingency	\$ 26,726.45	\$ 30,000.00	\$ 30,000.00
6190 Postage	\$ 1,940.38	\$ 2,300.00	\$ 2,300.00
6191 Training	\$ 1,338.05	\$ 2,800.00	\$ 6,000.00
6192 Certification Compensation	\$ 16,725.00	\$ 18,000.00	\$ 18,000.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 2,182,847.18	\$ 2,322,100.00	\$ 2,517,300.00
6195 Capital Expenditures	\$ 102,253.89	\$ 155,000.00	\$ 104,000.00
<b>TOTAL DISBURSEMENTS</b>	\$ 2,285,101.07	\$ 2,477,100.00	\$ 2,621,300.00
<b>REVENUES:</b>			
Sales Tax	\$ 1,912,359.75	\$ 2,104,100.00	\$ 2,233,300.00
Municipal Court Fees	\$ 137,900.51	\$ 125,000.00	\$ 125,000.00
Accident Reports, Humane Fees, Recoveries	\$ 230,460.81	\$ 240,700.00	\$ 254,900.00
Permits - Tow Trucks/Alarms	\$ 4,380.00	\$ 5,500.00	\$ 5,500.00
Grant Funds - US Dept. of Justice	\$ 0.00	\$ 1,800.00	\$ 2,600.00
<b>TOTAL REVENUES</b>	\$ 2,285,101.07	\$ 2,477,100.00	\$ 2,621,300.00

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

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**STREET DEPARTMENT**

ACCOUNTING CODE & ITEM	2017-2018 ACTUAL	2018-2019 ESTIMATE	2019-2020 PROPOSED
<b>DISBURSEMENTS:</b>			
6110 Salaries	\$ 317,925.04	\$ 299,000.00	\$ 307,000.00
6111 Salaries - Administration	\$ 9,000.02	\$ 41,000.00	\$ 41,000.00
6115 Social Security	\$ 25,010.19	\$ 23,000.00	\$ 24,000.00
6120 Retirement**	\$ 50,742.88	\$ 53,000.00	\$ 49,000.00
6125 Employee Insurance**	\$ 78,462.26	\$ 88,000.00	\$ 94,000.00
6126 Unemployment Compensation	\$ 6.88	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 5,678.95	\$ 6,800.00	\$ 7,000.00
6130 Liability Insurance	\$ 31,519.46	\$ 30,000.00	\$ 32,000.00
6135 Transit System/Legal & Professional	\$ 4,200.00	\$ 4,200.00	\$ 22,000.00
6145 Supplies	\$ 24,213.37	\$ 22,000.00	\$ 22,000.00
6146 Chemicals	\$ 1,236.04	\$ 5,000.00	\$ 5,000.00
6150 Repairs - Building/Grounds (US 59/190)	\$ 15,015.68	\$ 12,000.00	\$ 15,000.00
6155 Equipment Repairs/Maintenance	\$ 90,947.83	\$ 65,000.00	\$ 65,000.00
6160 Gas & Oil	\$ 22,398.05	\$ 22,000.00	\$ 24,000.00
6165 Utilities	\$ 2,442.89	\$ 3,000.00	\$ 3,000.00
6180 Transportation & Contingency	\$ 1,313.11	\$ 1,500.00	\$ 1,500.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 680,112.65	\$ 675,500.00	\$ 711,500.00
6195 Capital Expenditures	\$ 196,694.35	\$ 420,000.00	\$ 609,000.00
6199 General Obligation Refunding Bonds, Series 2012 I & S	\$ 497,350.08	\$ 0.00	\$ 0.00
<b>TOTAL DISBURSEMENTS</b>	\$ 1,374,157.08	\$ 1,095,500.00	\$ 1,320,500.00
<b>REVENUES:</b>			
Sales Tax	\$ 832,458.85	\$ 196,700.00	\$ 326,773.00
Sanitation Service Fees	\$ 246,026.79	\$ 547,300.00	\$ 566,727.00
Paving Assessments	\$ 2,001.88	\$ 1,000.00	\$ 1,000.00
Recoveries	\$ 25,143.81	\$ 500.00	\$ 1,000.00
Transfer from Street Improvement Fund	\$ 0.00	\$ 0.00	\$ 0.00
Electric Sales	\$ 268,525.75	\$ 350,000.00	\$ 425,000.00
<b>TOTAL REVENUES</b>	\$ 1,374,157.08	\$ 1,095,500.00	\$ 1,320,500.00

\*\* 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	2017-2018 ACTUAL	2018-2019 ESTIMATE	2019-2020 PROPOSED
<b>DISBURSEMENTS:</b>			
6110 Salaries	\$ 297,485.73	\$ 305,000.00	\$ 301,000.00
6111 Salaries - Administration	\$ 9,000.02	\$ 41,000.00	\$ 41,000.00
6115 Social Security	\$ 23,447.07	\$ 24,000.00	\$ 23,000.00
6120 Retirement**	\$ 39,201.21	\$ 45,000.00	\$ 49,000.00
6125 Employee Insurance**	\$ 60,981.04	\$ 76,000.00	\$ 72,000.00
6126 Unemployment Compensation	\$ 6.88	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 4,934.17	\$ 5,600.00	\$ 4,700.00
6130 Liability Insurance	\$ 14,091.08	\$ 15,000.00	\$ 16,000.00
6135 Advertising/Promotions	\$ 776.55	\$ 1,500.00	\$ 1,500.00
6145 Supplies	\$ 46,378.55	\$ 30,000.00	\$ 30,000.00
6146 Chemicals	\$ 8,671.56	\$ 10,000.00	\$ 17,000.00
6150 Repairs - Building/Grounds	\$ 38,467.16	\$ 18,000.00	\$ 18,000.00
6155 Equipment Repairs/Maintenance	\$ 27,483.73	\$ 15,000.00	\$ 15,000.00
6160 Gas & Oil	\$ 53,569.82	\$ 61,000.00	\$ 61,000.00
6165 Utilities	\$ 9,677.01	\$ 11,000.00	\$ 12,000.00
6170 Dues & Subscriptions	\$ 248.59	\$ 350.00	\$ 350.00
6180 Transportation & Contingency	\$ 1,892.33	\$ 1,800.00	\$ 1,800.00
6181 Programming/Promotion Costs	\$ 1,037.72	\$ 5,000.00	\$ 5,000.00
6190 Postage	\$ 507.43	\$ 500.00	\$ 500.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 637,857.65	\$ 665,750.00	\$ 668,850.00
6195 Capital Expenditures	\$ 268,283.83	\$ 200,000.00	\$ 36,500.00
<b>TOTAL DISBURSEMENTS</b>	\$ 906,141.48	\$ 865,750.00	\$ 705,350.00
<b>REVENUES:</b>			
Sales Tax	\$ 562,142.36	\$ 250,264.00	\$ 225,000.00
User Fees	\$ 110,857.29	\$ 95,000.00	\$ 89,000.00
Recoveries/Reimbursements	\$ 26,564.49	\$ 26,000.00	\$ 15,000.00
Electric Sales	\$ 206,577.34	\$ 494,486.00	\$ 376,350.00
<b>TOTAL REVENUES</b>	\$ 906,141.48	\$ 865,750.00	\$ 705,350.00

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

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**LIBRARY DEPARTMENT**

ACCOUNTING CODE & ITEM	2017-2018 ACTUAL	2018-2019 ESTIMATE	2019-2020 PROPOSED
<b>DISBURSEMENTS:</b>			
6110 Salaries	\$ 207,826.14	\$ 183,000.00	\$ 185,000.00
6111 Salaries - Administration	\$ 9,000.02	\$ 41,000.00	\$ 41,000.00
6115 Social Security	\$ 16,587.31	\$ 14,000.00	\$ 15,000.00
6120 Retirement**	\$ 33,769.09	\$ 35,000.00	\$ 36,000.00
6125 Employee Insurance**	\$ 50,657.23	\$ 59,000.00	\$ 62,000.00
6130 Liability Insurance	\$ 6,502.17	\$ 6,000.00	\$ 6,500.00
6145 Supplies	\$ 16,574.67	\$ 15,000.00	\$ 16,000.00
6150 Repairs - Building/Grounds	\$ 21,177.71	\$ 18,000.00	\$ 25,000.00
6155 Equipment Repairs/Maintenance	\$ 9,133.21	\$ 8,500.00	\$ 8,500.00
6165 Utilities	\$ 8,964.26	\$ 9,500.00	\$ 9,500.00
6170 Dues & Subscriptions	\$ 5,821.12	\$ 5,200.00	\$ 7,000.00
6180 Transportation & Contingency	\$ 2,574.87	\$ 1,000.00	\$ 2,500.00
6181 Programming	\$ 4,564.44	\$ 5,000.00	\$ 5,000.00
6190 Postage	\$ 2,564.21	\$ 2,650.00	\$ 2,650.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 395,716.45	\$ 402,850.00	\$ 421,650.00
6195 Capital Expenditures	\$ 89,538.85	\$ 33,000.00	\$ 39,000.00
6596 Memorial Capital	\$ 7,972.15	\$ 5,000.00	\$ 5,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 113,587.56	\$ 198,088.00	\$ 200,888.00
<b>TOTAL DISBURSEMENTS</b>	\$ 606,815.01	\$ 638,938.00	\$ 666,538.00
<b>REVENUES:</b>			
Fines/User Fees/Recoveries	\$ 21,062.54	\$ 21,100.00	\$ 22,000.00
Memorials & Capital Contributions	\$ 10,450.62	\$ 7,000.00	\$ 7,000.00
Grant Funds	\$ 0.00	\$ 10,500.00	\$ 2,500.00
Electric Sales	\$ 575,301.85	\$ 600,338.00	\$ 635,038.00
<b>TOTAL REVENUES</b>	\$ 606,815.01	\$ 638,938.00	\$ 666,538.00

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

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**GARAGE DEPARTMENT**

ACCOUNTING CODE & ITEM	2017-2018 ACTUAL	2018-2019 ESTIMATE	2019-2020 PROPOSED
<b>DISBURSEMENTS:</b>			
6110 Salaries	\$ 145,178.11	\$ 116,000.00	\$ 158,000.00
6111 Salaries - Administration	\$ 9,000.02	\$ 41,000.00	\$ 41,000.00
6115 Social Security	\$ 11,794.96	\$ 9,000.00	\$ 13,000.00
6120 Retirement**	\$ 24,281.99	\$ 25,000.00	\$ 32,000.00
6125 Employee Insurance**	\$ 25,919.99	\$ 28,000.00	\$ 40,000.00
6127 Uniforms	\$ 1,682.40	\$ 1,900.00	\$ 3,300.00
6130 Liability Insurance	\$ 8,628.95	\$ 8,300.00	\$ 8,800.00
6145 Supplies	\$ 7,838.90	\$ 7,000.00	\$ 8,000.00
6150 Repairs - Building/Grounds	\$ 1,966.57	\$ 5,000.00	\$ 5,000.00
6155 Equipment Repairs/Maintenance	\$ 4,511.70	\$ 5,500.00	\$ 5,500.00
6160 Gas & Oil	\$ 1,274.61	\$ 1,200.00	\$ 1,200.00
6165 Utilities	\$ 2,954.66	\$ 3,000.00	\$ 3,000.00
6180 Transportation & Contingency	\$ 2,609.10	\$ 2,600.00	\$ 2,600.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 247,641.96	\$ 253,500.00	\$ 321,400.00
6195 Capital Expenditures	\$ 1,603.41	\$ 5,000.00	\$ 162,000.00
<b>TOTAL DISBURSEMENTS</b>	\$ 249,245.37	\$ 258,500.00	\$ 483,400.00
<b>REVENUES:</b>			
Electric Sales	\$ 249,245.37	\$ 258,500.00	\$ 483,400.00
<b>TOTAL REVENUES</b>	\$ 249,245.37	\$ 258,500.00	\$ 483,400.00

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

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**TRADE DAYS DEPARTMENT**

ACCOUNTING CODE & ITEM	2017-2018 ACTUAL	2018-2019 ESTIMATE	2019-2020 PROPOSED
<b>DISBURSEMENTS:</b>			
6110 Salaries	\$ 149,125.57	\$ 116,000.00	\$ 122,000.00
6111 Salaries - Administration	\$ 9,000.02	\$ 41,000.00	\$ 41,000.00
6115 Social Security	\$ 12,096.04	\$ 9,000.00	\$ 9,500.00
6120 Retirement**	\$ 25,147.22	\$ 25,000.00	\$ 27,000.00
6125 Employee Insurance**	\$ 32,273.77	\$ 39,000.00	\$ 39,000.00
6126 Unemployment Compensation	\$ 6.88	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 1,026.85	\$ 1,900.00	\$ 1,600.00
6130 Liability Insurance	\$ 6,154.04	\$ 6,000.00	\$ 6,500.00
6135 Advertising/Promotions	\$ 57,107.44	\$ 50,000.00	\$ 15,000.00
6145 Supplies	\$ 13,247.12	\$ 10,000.00	\$ 8,000.00
6150 Repairs - Building/Grounds	\$ 2,536.95	\$ 2,500.00	\$ 2,500.00
6155 Equipment Repairs/Maintenance	\$ 2,121.67	\$ 2,000.00	\$ 2,000.00
6160 Gas & Oil	\$ 1,135.27	\$ 1,100.00	\$ 1,100.00
6165 Utilities	\$ 7,062.80	\$ 6,000.00	\$ 6,000.00
6170 Dues & Subscriptions	\$ 572.33	\$ 1,000.00	\$ 1,000.00
6175 Contract Security	\$ 1,925.00	\$ 1,250.00	\$ 625.00
6180 Transportation & Contingency	\$ 2,358.80	\$ 2,500.00	\$ 2,500.00
6190 Postage	\$ 325.95	\$ 350.00	\$ 350.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 323,223.72	\$ 314,600.00	\$ 285,675.00
6195 Capital Expenditures	\$ 54,574.38	\$ 23,000.00	\$ 25,000.00
<b>TOTAL DISBURSEMENTS</b>	\$ 377,798.10	\$ 337,600.00	\$ 310,675.00
<b>REVENUES:</b>			
Trade Days User Fees/Recoveries	\$ 47,608.45	\$ 24,100.00	\$ 24,000.00
Electric Sales	\$ 39,840.44	\$ 23,100.00	\$ 26,675.00
Hotel Occupancy Tax	\$ 290,349.21	\$ 290,400.00	\$ 260,000.00
<b>TOTAL REVENUES</b>	\$ 377,798.10	\$ 337,600.00	\$ 310,675.00

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

**GENERAL FUND**  
**2018 - 2019**  
**RECAP OF CAPITAL EXPENDITURES**

<b>ACCOUNTING CODE</b>	<b><u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u></b>	
01-6195	<u>ADMINISTRATION - \$50,000.00</u>	
	\$ 38,000.00	for Phase 2 of Caselle software purchase to include accounts receivable, community development and utility management
	\$ 10,000.00	for miscellaneous office equipment and furniture
	\$ 2,000.00	for sound system for the Main Street department
03-6195	<u>FIRE - \$499,000.00</u>	
	\$ 450,000.00	for purchase of newer model ladder truck
	\$ 49,000.00	for fire hose, firefighting and communication equipment, air packs and bunker gear
04-6195	<u>POLICE - \$155,000.00</u>	
	\$ 8,000.00	to upgrade network server and rebuild existing server
	\$ 10,000.00	Watch Guard server for storage of dash-cam/body-cam audio & video
	\$ 96,000.00	for two patrol units including light bars, radar units and markings
	\$ 5,000.00	for bulletproof vests
	\$ 5,000.00	for computers and office equipment for Police department
	\$ 26,000.00	for new pickup for animal control officer
	\$ 5,000.00	for computer equipment, office equipment and desk chairs for the Municipal Court
05-6195	<u>STREET - \$586,000.00</u>	
	\$ 28,000.00	for 3/4 ton work truck
	\$ 14,000.00	for cargo trailer for construction tools
	\$ 301,500.00	for rock, asphalt, sign materials, and equipment rental
	\$ 10,000.00	for safety lighting and communications equipment
	\$ 7,500.00	for hand tools and equipment for brush crew
	\$ 225,000.00	for road repairs at Pedigo Park

**Recap of Capital Expenditures, 2018 - 2019**  
**Continued**

<b>ACCOUNTING CODE</b>	<b><u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u></b>	
06-6195	<u>PARKS AND RECREATION - \$81,000.00</u>	
	\$ 25,000.00	for wood fence to replace existing chain link between Matthews Park and the golf course
	\$ 40,000.00	for grounds maintenance equipment
	\$ 5,000.00	for installation of electrical in pavilion #2 at Matthews Park
	\$ 9,000.00	for lifesaving equipment and furniture at Matthews Pool
	\$ 2,000.00	for wireless security system at Matthews Pool
07-6195	<u>LIBRARY - \$33,000.00</u>	
	\$ 23,000.00	for collection development of E-books, audiobooks, Blu-Ray DVDs
	\$ 6,500.00	for staff computer equipment
	\$ 3,500.00	for public access computer equipment
07-6596	<u>LIBRARY (Memorials) - \$5,000.00</u>	
	\$ 5,000.00	for library books
08-6195	<u>GARAGE - \$5,000.00</u>	
	\$ 5,000.00	for garage equipment and vehicle repair software
09-6195	<u>TRADE DAYS - \$23,000.00</u>	
	\$ 18,000.00	for industrial fans for both pavilions and barricades
	\$ 5,000.00	for computer equipment and vendor management software

**GENERAL FUND  
2019 - 2020  
PROPOSED CAPITAL EXPENDITURES**

<b>ACCOUNTING CODE</b>	<b><u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u></b>	
01-6195	<b><u>ADMINISTRATION - \$38,000.00</u></b>	
	\$ 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	<b><u>FIRE - \$50,000</u></b>	
	\$ 50,000.00	for fire hose, firefighting and communication equipment, air packs and bunker gear
04-6195	<b><u>POLICE - \$103,600.00</u></b>	
	\$ 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 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	<b><u>STREET - \$609,000.00</u></b>	
	\$ 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

**Proposed Capital Expenditures 2019 - 2020**  
**Continued**

<b>ACCOUNTING CODE</b>	<b><u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u></b>
06-6195	<u>PARKS AND RECREATION - \$36,500.00</u>  \$ 16,500.00 for purchase of 72" Lexmark mower \$ 12,000.00 for purchase of weedeaters, chainsaws and other necessary equipment \$ 8,000.00 for purchase of box blade, fork and other Kubota attachments
07-6195	<u>LIBRARY - \$38,300.00</u>  \$ 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 DVDs
07-6596	<u>LIBRARY (Memorials) - \$5,000.00</u>  \$ 5,000.00 for library books
08-6195	<u>GARAGE - \$162,000.00</u>  \$ 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	<u>TRADE DAYS - \$25,000.00</u>  \$ 25,000.00 for purchase of tents and other miscellaneous equipment

# **UTILITY SYSTEMS FUND**

**2019 - 2020 FISCAL YEAR**

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**Overview of Utility Systems Fund**

**Statement of Cash Receipts**

**Statements of Disbursements and Revenues**

**Recap of Capital Expenditures, 2018-2019**

**Proposed Capital Expenditures, 2019-2020**

## **UTILITY FUND OVERVIEW** **FISCAL YEAR 2019 - 2020 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 2019-2020 are estimated to be \$19,698,500.00, an increase of \$500,314.00 from the cash receipts of \$19,198,186.00 from the previous year. This increase is due to anticipated revenue from the proposed water and sewer rate increase.

**Expenditures - Operating Account:** Total operating expenditures for the Utility Fund for fiscal year 2019-2020 are projected to be \$15,371,200.00, an increase of \$540,200.00 from the 2018-2019 operating expenditures of \$14,831,000.00. Increased costs include a 1.9% cost-of-living adjustment along with a 2.5% merit increase for all salary classifications, a 5% increase in employee health insurance costs, an increase of debt service costs associated with the Trinity River Authority water treatment plant expansion project as well as increase raw water costs, and increased costs of facility maintenance, upgrades and repairs to buildings and grounds.

**Expenditures - Capital Outlays:** Total capital expenditures in the Utility Fund for fiscal year 2019-2020 are projected to be \$4,379,000.00. 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 \$2,500,000.00 for two new elevated water storage tanks, \$40,000.00 for electric line reconductoring work, \$250,000.00 for 8" water line installations to complete loops in the Bypass and Northeast areas of town, \$150,000.00 for a new digger derrick, \$62,000.00 for a new work truck to replace the existing Unit #8, \$18,550.00 for computer equipment and server upgrades, \$15,000.00 for the completion of the Phase 2 purchase of our financial software package, as well as funds for various water distribution system and sanitary sewer system upgrades. An itemized listing of the proposed capital expenditures for the 2019-2020 fiscal year is included in the budget document.

**Expenditures - Debt Service:** Expenditures from the Utility Fund for debt service for 2019-2020 for Certificates of Obligation, Series 2012 are in amount of \$180,799.00, an increase of \$2,521.00 from fiscal year 2018-2019.

**UTILITY FUND  
CASH RECEIPTS**

	<u>10/1/17-9/30/18</u>	<u>10/1/18-9/30/19</u>	<u>10/1/19-9/30/20</u>
	<u>ACTUAL</u>	<u>ESTIMATE</u>	<u>PROPOSED</u>

**ELECTRIC DEPARTMENT:**

4310	Electric Sales	\$ 9,580,917.28	\$ 9,672,386.00	\$ 9,600,000.00
4350	Penalty/Late Fees	\$ 161,341.61	\$ 150,000.00	\$ 150,000.00
4360	Night Light Fees	\$ 98,358.13	\$ 98,000.00	\$ 98,000.00
4410	Recoveries	\$ 3,178,492.29	\$ 4,045,000.00	\$ 3,800,000.00
4440	Earned Interest	\$ 9,056.19	\$ 8,500.00	\$ 8,500.00
4450	Service Fees	<u>\$ 57,120.00</u>	<u>\$ 55,000.00</u>	<u>\$ 55,000.00</u>
<b>TOTAL ELECTRIC DEPARTMENT</b>		<b>\$ 13,085,285.50</b>	<b>\$ 14,028,886.00</b>	<b>\$ 13,711,500.00</b>

**WATER DEPARTMENT:**

4320	Water Sales	\$ 1,944,511.59	\$ 1,950,000.00	\$ 2,180,000.00
4320	Water Sales - TDCJ Unit	\$ 980,861.25	\$ 957,000.00	\$ 1,050,000.00
4410	Recoveries	\$ 82,790.21	\$ 225,000.00	\$ 235,000.00
4420	Tapping Fees	<u>\$ 5,929.59</u>	<u>\$ 7,500.00</u>	<u>\$ 15,000.00</u>
<b>TOTAL WATER DEPARTMENT</b>		<b>\$ 3,014,092.64</b>	<b>\$ 3,139,500.00</b>	<b>\$ 3,480,000.00</b>

**SEWER DEPARTMENT:**

4320	Sewer Fees	\$ 1,285,417.94	\$ 1,240,000.00	\$ 1,360,000.00
4320	Sewer Fees - TDCJ Unit	\$ 784,897.50	\$ 780,000.00	\$ 960,000.00
4410	Recoveries	\$ 19,829.36	\$ 3,800.00	\$ 4,000.00
4420	Tapping Fees	\$ 5,750.00	\$ 6,000.00	\$ 8,000.00
4470	Grant Funds - TDRA	\$ 0.00	\$ 0.00	\$ 0.00
4471	Grant Funds - CDBG	<u>\$ 0.00</u>	<u>\$ 100,000.00</u>	<u>\$ 175,000.00</u>
<b>TOTAL SEWER DEPARTMENT</b>		<b>\$ 2,095,894.80</b>	<b>\$ 2,129,800.00</b>	<b>\$ 2,507,000.00</b>

**TOTAL CASH RECEIPTS** ..... **\$ 18,195,272.94**   **\$ 19,298,186.00**   **\$ 19,698,500.00**

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**ELECTRIC DEPARTMENT**

ACCOUNTING CODE & ITEM	2017-2018 ACTUAL	2018-2019 ESTIMATE	2019-2020 PROPOSED
<b>DISBURSEMENTS:</b>			
6110 Salaries	\$ 710,384.35	\$ 804,000.00	\$ 842,000.00
6111 Salaries - Administration	\$ 9,000.02	\$ 41,000.00	\$ 41,000.00
6115 Social Security	\$ 55,033.41	\$ 62,000.00	\$ 65,000.00
6120 Retirement**	\$ 111,242.47	\$ 133,000.00	\$ 138,000.00
6125 Employee Insurance**	\$ 114,704.34	\$ 144,000.00	\$ 151,000.00
6126 Unemployment Compensation	\$ 6.88	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 6,038.35	\$ 12,000.00	\$ 15,000.00
6130 Liability Insurance	\$ 21,628.45	\$ 20,000.00	\$ 22,000.00
6135 Legal/Professional	\$ 385.00	\$ 5,000.00	\$ 5,000.00
6140 Auditing Fees	\$ 13,166.68	\$ 13,500.00	\$ 14,000.00
6141 Engineering/Lab Fees	\$ 0.00	\$ 1,000.00	\$ 1,000.00
6145 Supplies	\$ 63,826.97	\$ 40,000.00	\$ 40,000.00
6150 Repairs - Building/Grounds	\$ 8,684.57	\$ 40,000.00	\$ 40,000.00
6155 Equipment Repairs/Maintenance	\$ 43,181.45	\$ 35,000.00	\$ 43,000.00
6160 Gas & Oil	\$ 12,653.61	\$ 13,000.00	\$ 13,000.00
6165 Utilities	\$ 9,182.58	\$ 9,000.00	\$ 9,000.00
6170 Dues & Subscriptions	\$ 8,028.75	\$ 14,500.00	\$ 15,000.00
6174 Power Purchase	\$ 8,691,076.97	\$ 8,500,000.00	\$ 8,500,000.00
6180 Transportation & Contingency	\$ 5,572.49	\$ 8,000.00	\$ 8,000.00
6185 Utility Billing	\$ 11,288.67	\$ 12,500.00	\$ 13,000.00
6190 Postage	\$ 13,271.50	\$ 16,000.00	\$ 16,000.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 9,908,357.51	\$ 9,923,500.00	\$ 9,991,000.00
6195 Capital Expenditures	\$ 220,443.01	\$ 665,000.00	\$ 614,000.00
<b>TOTAL DISBURSEMENTS</b>	\$ 10,128,800.52	\$ 10,588,500.00	\$ 10,605,000.00
<b>REVENUES:</b>			
Electric Sales	\$ 8,149,420.13	\$ 7,314,484.00	\$ 6,714,538.00
Night Light Fees	\$ 98,358.13	\$ 98,000.00	\$ 98,000.00
Recoveries, Service Fees, Penalties and Interest	\$ 1,790,076.29	\$ 3,086,016.00	\$ 3,692,462.00
Water Sales	\$ 90,945.97	\$ 90,000.00	\$ 100,000.00
<b>TOTAL REVENUES</b>	\$ 10,128,800.52	\$ 10,588,500.00	\$ 10,605,000.00

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

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**WATER DEPARTMENT**

ACCOUNTING CODE & ITEM	2017-2018 ACTUAL	2018-2019 ESTIMATE	2019-2020 PROPOSED
<b>DISBURSEMENTS:</b>			
6110 Salaries	\$ 470,910.05	\$ 463,000.00	\$ 468,000.00
6111 Salaries - Administration	\$ 9,000.02	\$ 41,000.00	\$ 41,000.00
6115 Social Security	\$ 37,465.51	\$ 36,000.00	\$ 36,000.00
6120 Retirement**	\$ 75,531.55	\$ 78,000.00	\$ 80,000.00
6125 Employee Insurance**	\$ 98,037.16	\$ 111,000.00	\$ 108,000.00
6126 Unemployment Compensation	\$ 6.88	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 6,967.54	\$ 5,700.00	\$ 6,600.00
6130 Liability Insurance	\$ 21,052.24	\$ 20,000.00	\$ 22,000.00
6135 Legal/Professional	\$ 2,667.89	\$ 5,000.00	\$ 15,000.00
6140 Auditing Fees	\$ 13,166.65	\$ 13,500.00	\$ 14,000.00
6141 Engineering/Lab Fees	\$ 4,834.45	\$ 20,000.00	\$ 20,000.00
6145 Supplies	\$ 76,323.07	\$ 75,000.00	\$ 75,000.00
6146 Chemicals	\$ 39.80	\$ 500.00	\$ 500.00
6150 Repairs - Building/Grounds	\$ 10,043.15	\$ 10,000.00	\$ 10,000.00
6155 Equipment Repairs/Maintenance	\$ 61,997.66	\$ 60,000.00	\$ 68,000.00
6160 Gas & Oil	\$ 36,803.30	\$ 36,000.00	\$ 36,000.00
6165 Utilities	\$ 14,380.15	\$ 16,000.00	\$ 16,000.00
6170 Dues & Subscriptions	\$ 12,344.40	\$ 15,000.00	\$ 15,000.00
6180 Transportation & Contingency	\$ 8,866.36	\$ 10,000.00	\$ 10,000.00
6185 Utility Billing	\$ 11,288.56	\$ 13,500.00	\$ 13,000.00
6190 Postage	\$ 13,438.85	\$ 15,000.00	\$ 15,000.00
6192 Certificate Compensation	\$ 9,825.00	\$ 10,000.00	\$ 10,000.00
6275 TRA - Raw Water	\$ 58,400.00	\$ 58,400.00	\$ 302,000.00
6276 TRA - Operation & Maintenance	\$ 1,271,966.00	\$ 1,465,000.00	\$ 1,652,000.00
6292 TRA - Debt Service	\$ 1,582,312.00	\$ 1,576,000.00	\$ 1,569,000.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 3,907,668.24	\$ 4,153,600.00	\$ 4,602,100.00
6195 Capital Expenditures	\$ 187,030.61	\$ 375,000.00	\$ 3,315,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 95,413.56	\$ 166,393.00	\$ 168,746.00
<b>TOTAL DISBURSEMENTS</b>	\$ 4,190,112.41	\$ 4,694,993.00	\$ 8,085,846.00
<b>REVENUES:</b>			
Water Sales	\$ 1,853,565.62	\$ 1,860,000.00	\$ 2,080,000.00
Water Sales - TDCJ Unit	\$ 980,861.25	\$ 957,000.00	\$ 1,050,000.00
Water Tap Fees/Recoveries	\$ 88,719.80	\$ 232,500.00	\$ 250,000.00
Sewer Fees	\$ 782,510.59	\$ 700,000.00	\$ 700,000.00
Sewer Fees - TDCJ Unit	\$ 392,448.75	\$ 314,015.00	\$ 566,847.00
Electric Sales	\$ 92,006.40	\$ 631,478.00	\$ 938,999.00
Previous Fund Balance	\$ 0.00	\$ 0.00	\$ 2,500,000.00
<b>TOTAL REVENUES</b>	\$ 4,190,112.41	\$ 4,694,993.00	\$ 8,085,846.00

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

**STATEMENT OF DISBURSEMENTS AND REVENUES**  
**SEWER DEPARTMENT**

ACCOUNTING CODE & ITEM	2017-2018 ACTUAL	2018-2019 ESTIMATE	2019-2020 PROPOSED
<b>DISBURSEMENTS:</b>			
6110 Salaries	\$ 300,733.84	\$ 270,000.00	\$ 279,000.00
6111 Salaries - Administration	\$ 9,000.02	\$ 41,000.00	\$ 41,000.00
6115 Social Security	\$ 24,012.29	\$ 21,000.00	\$ 22,000.00
6120 Retirement**	\$ 49,059.57	\$ 48,000.00	\$ 49,000.00
6125 Employee Insurance**	\$ 57,213.89	\$ 55,000.00	\$ 66,000.00
6126 Unemployment Compensation	\$ 27.46	\$ 0.00	\$ 0.00
6127 Uniforms	\$ 4,529.01	\$ 4,200.00	\$ 5,400.00
6130 Liability Insurance	\$ 6,807.86	\$ 8,000.00	\$ 8,500.00
6135 Legal/Professional	\$ 1,226.88	\$ 3,500.00	\$ 3,500.00
6141 Engineering/Lab Fees	\$ 22,230.45	\$ 20,000.00	\$ 20,000.00
6145 Supplies	\$ 30,967.68	\$ 45,000.00	\$ 45,000.00
6146 Chemicals	\$ 24,077.23	\$ 27,500.00	\$ 27,500.00
6150 Repairs - Building/Grounds	\$ 2,557.75	\$ 15,000.00	\$ 20,000.00
6155 Equipment Repairs/Maintenance	\$ 106,851.40	\$ 90,000.00	\$ 80,000.00
6160 Gas & Oil	\$ 6,551.61	\$ 7,700.00	\$ 7,700.00
6165 Utilities	\$ 37,291.28	\$ 30,000.00	\$ 30,000.00
6170 Dues & Subscriptions	\$ 10,786.53	\$ 10,000.00	\$ 10,000.00
6172 Sludge Disposal	\$ 56,223.18	\$ 50,000.00	\$ 50,000.00
6175 Toxicity Tests	\$ 0.00	\$ 0.00	\$ 3,500.00
6180 Transportation & Contingency	\$ 6,487.91	\$ 3,000.00	\$ 5,000.00
6192 Certificate Compensation	\$ 4,200.00	\$ 5,000.00	\$ 5,000.00
<b>TOTAL OPERATING EXPENSES</b>	\$ 760,835.84	\$ 753,900.00	\$ 778,100.00
6195 Capital Expenditures	\$ 153,284.34	\$ 350,000.00	\$ 450,000.00
6198 Certificates of Obligation, Series 2012 I & S	\$ 6,815.28	\$ 11,885.00	\$ 12,053.00
<b>TOTAL DISBURSEMENTS</b>	\$ 920,935.46	\$ 1,115,785.00	\$ 1,240,153.00
<b>REVENUES:</b>			
Sewer Fees	\$ 502,907.35	\$ 540,000.00	\$ 660,000.00
Sewer Fees - TDCJ Unit	\$ 392,448.75	\$ 465,985.00	\$ 393,153.00
Sewer Tap Fees/Recoveries	\$ 25,579.36	\$ 9,800.00	\$ 12,000.00
Grant Funds - CDBG/SCADA	\$ 0.00	\$ 100,000.00	\$ 175,000.00
<b>TOTAL REVENUES</b>	\$ 920,935.46	\$ 1,115,785.00	\$ 1,240,153.00

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

**UTILITY FUND**  
**2018 - 2019**  
**RECAP OF CAPITAL EXPENDITURES**

<b>ACCOUNTING CODE</b>	<b><u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u></b>	
09-6195	<b><u>ELECTRIC - \$645,000.00</u></b>	
	\$ 15,000.00	for Phase 2 of Caselle software purchase to include accounts receivable, community development and utility billing
	\$ 7,750.00	to upgrade network server and rebuild existing server
	\$ 225,000.00	for wire, transformers, meters, street and night lights, poles and equipment rental for the electric distribution system
	\$ 180,000.00	for new bucket truck
	\$ 175,000.00	for right-of-way contract trimming
	\$ 40,000.00	for electric line reconductoring
	\$ 2,250.00	for computer equipment, office equipment and desk chairs for the Utility Billing department
10-6195	<b><u>WATER - \$3,277,000.00</u></b>	
	\$ 2,400,000.00	for construction of two new elevated water tanks for West Street storage and Walnut Street storage (project to be completed within next fiscal year)
	\$ 15,000.00	for Phase 2 of Caselle software purchase to include accounts receivable, community development and utility billing
	\$ 7,750.00	to upgrade network server and rebuild existing server
	\$ 362,000.00	for pipe, valves, meters, hydrants and equipment rental for water distribution system upgrades
	\$ 30,000.00	for gooseneck trailer and purchase of hand tools
	\$ 10,000.00	for safety lighting and communications equipment
	\$ 200,000.00	for water line upgrade on Liberty Avenue from the Walnut tower to Highway 146
	\$ 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
	\$ 2,250.00	for computer equipment, office equipment and desk chairs for the Utility Billing department
11-6195	<b><u>SEWER - \$970,000.00</u></b>	
	\$ 250,000.00	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 lift station odorization control
	\$ 250,000.00	for SCADA system for the lift station monitoring
	\$ 185,000.00	for rehabilitation of FM 350 South lift station (building and bar screen)
	\$ 50,000.00	for rebuild of sludge boxes
	\$ 35,000.00	for updated sampling equipment for wastewater treatment plant
	\$ 50,000.00	for new tractor or skid steer for wastewater treatment plant

**UTILITY FUND**  
**2019 - 2020**  
**PROPOSED CAPITAL EXPENDITURES**

<b>ACCOUNTING CODE</b>	<b><u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u></b>	
09-6195	<b><u>ELECTRIC - \$613,975.00</u></b>	
	\$ 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	<b><u>WATER - \$3,314,775.00</u></b>	
	\$ 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	<b><u>SEWER - \$450,000.00</u></b>	
	\$ 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

# **DEBT SERVICE FUND**

## **2019 - 2020 FISCAL YEAR**

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**Overview of Debt Service Funds**

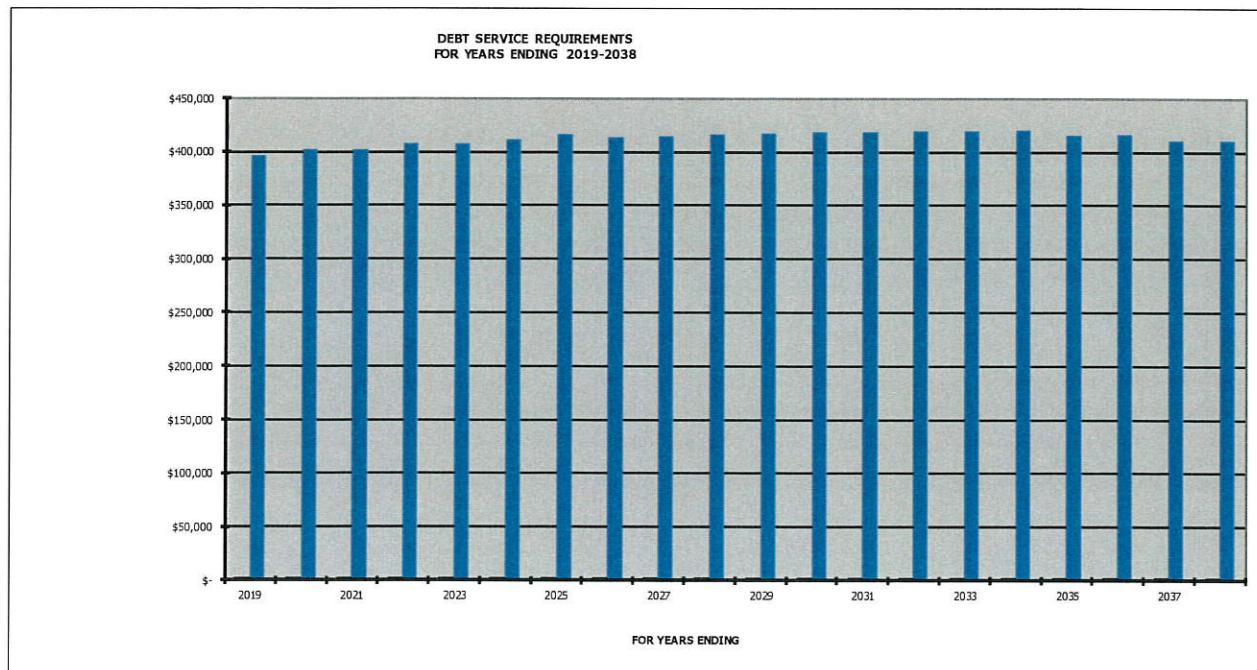
**Recap of Debt Service Funds**

**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) reduced significantly beginning in the fiscal year ending 2019.



## DEBT SERVICE FUNDS

### R E C A P

	<u>9/30/19 PRINCIPAL OUTSTANDING</u>	<u>2019-2020 PRINCIPAL REQUIREMENTS</u>	<u>2019-2020 INTEREST REQUIREMENTS</u>	<u>2019-2020 PRINCIPAL OUTSTANDING</u>
CERTIFICATES OF OBLIGATION, SERIES 2012	\$ 5,480,000.00	\$ 230,000.00	\$ 171,775.00	\$ 5,078,225.00
<b>TOTALS</b>	<b>\$ 5,480,000.00</b>	<b>\$ 230,000.00</b>	<b>\$ 171,775.00</b>	<b>\$ 5,078,225.00</b>

## DEBT SERVICE FUNDS

### CERTIFICATES OF OBLIGATION, SERIES 2012

9/30/19 <b>BALANCE OUTSTANDING</b>	<b>2019-2020 PRINCIPAL REQUIREMENTS</b>	<b>2019-2020 INTEREST REQUIREMENTS</b>	<b>2019-2020 TOTAL REQUIREMENTS</b>
\$ 5,480,000.00	\$ 230,000.00	\$ 171,775.00	\$ 401,775.00

**ISSUANCE PURPOSE** - NEW LIBRARY, WATER TANK AND SEWER AND FIREFIGHTING EQUIPMENT AND PROJECTS. (Final Payment - 2037)

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	<b>2017-2018 ACTUAL</b>	<b>2018-2019 ESTIMATE</b>	<b>2019-2020 PROPOSED</b>
<b>BALANCE</b>	\$ 5,978.15	\$ 6,068.15	\$ 6,228.15
<b><u>CASH RECEIPTS:</u></b>			
Contributions from General and Utility Funds	\$ 227,175.00	\$ 396,175.00	\$ 401,775.00
Earned Interest	\$ 90.00	\$ 160.00	\$ 160.00
<b>TOTAL CASH RECEIPTS</b>	\$ 227,265.00	\$ 396,335.00	\$ 401,935.00
<b>TOTAL CASH ON HAND &amp; CASH RECEIPTS</b>	\$ 233,243.15	\$ 402,403.15	\$ 408,163.15
<b><u>CASH DISBURSEMENTS:</u></b>			
Bonds Redeemed	\$ 50,000.00	\$ 220,000.00	\$ 230,000.00
Interest Requirements	\$ 177,175.00	\$ 176,175.00	\$ 171,775.00
Transfer to General Fund	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL CASH DISBURSEMENTS</b>	\$ 227,175.00	\$ 396,175.00	\$ 401,775.00
<b>BALANCE</b>	\$ 6,068.15	\$ 6,228.15	\$ 6,388.15

## DEBT SERVICE FUNDS

### GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007

9/30/19 <b>BALANCE OUTSTANDING</b>	2019-2020 <b>PRINCIPAL REQUIREMENTS</b>	2019-2020 <b>INTEREST REQUIREMENTS</b>	2019-2020 <b>TOTAL REQUIREMENTS</b>
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

**ISSUANCE PURPOSE** - REFUNDING CERTIFICATES OF OBLIGATION, SERIES 1997 - LIVINGSTON MUNICIPAL COMPLEX, TRADE DAYS, PEDIGO PARK PHASE II AND WATER LINE PROJECT.  
(Final Payment - 2017)

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	2017-2018 <u>ACTUAL</u>	2018-2019 <u>ESTIMATE</u>	2019-2020 <u>PROPOSED</u>
<b>BALANCE</b>	\$ 5,081.38	\$ 0.00	\$ 0.00
<b>CASH RECEIPTS:</b>			
Contributions from General and Utility Funds	\$ 0.00	\$ 0.00	\$ 0.00
Earned Interest	<u>\$ 8.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>TOTAL CASH RECEIPTS</b>	<b>\$ 8.00</b>	<b>\$ -</b>	<b>\$ 0.00</b>
<b>TOTAL CASH ON HAND &amp; CASH RECEIPTS</b>	<b>\$ 5,089.38</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CASH DISBURSEMENTS:</b>			
Bonds Redeemed	\$ 0.00	\$ 0.00	\$ 0.00
Interest Requirements	\$ 0.00	\$ 0.00	\$ 0.00
Earned Interest Deposited to Utility System Fund	<u>\$ 5,089.38</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>TOTAL CASH DISBURSEMENTS</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>BALANCE</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

## DEBT SERVICE FUNDS

### GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012

9/30/19 <u>BALANCE OUTSTANDING</u>	2019-2020 <u>PRINCIPAL REQUIREMENTS</u>	2019-2020 <u>INTEREST REQUIREMENTS</u>	2019-2020 <u>TOTAL 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)

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	2017-2018 <u>ACTUAL</u>	2018-2019 <u>ESTIMATE</u>	2019-2020 <u>PROPOSED</u>
<b>BALANCE</b>	\$ 3,327.01	\$ 3,327.01	\$ 0.00
<b><u>CASH RECEIPTS:</u></b>			
Contributions from General and Utility Funds	\$ 497,350.00	\$ 0.00	\$ 0.00
Earned Interest	<u>\$ 445.00</u>	<u>\$ 464.81</u>	<u>\$ 0.00</u>
<b>TOTAL CASH RECEIPTS</b>	<b>\$ 497,795.00</b>	<b>\$ 464.81</b>	<b>\$ 0.00</b>
<b>TOTAL CASH ON HAND &amp; CASH RECEIPTS</b>	<b>\$ 501,122.01</b>	<b>\$ 3,791.82</b>	<b>\$ -</b>
<b><u>CASH DISBURSEMENTS:</u></b>			
Bonds Redeemed	\$ 490,000.00	\$ 0.00	\$ 0.00
Interest Requirements	<u>\$ 7,350.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Earned Interest Deposited to Utility System Fund	<u>\$ 0.00</u>	<u>\$ 3,791.82</u>	<u>\$ 0.00</u>
<b>TOTAL CASH DISBURSEMENTS</b>	<b>\$ 497,350.00</b>	<b>\$ 3,791.82</b>	<b>\$ 0.00</b>
<b>BALANCE</b>	<b>\$ 3,772.01</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

## **RESERVE FUND**

**2019 - 2020 FISCAL YEAR**

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**Street Improvement Fund**

**Water System Reserve & Maintenance Fund**

**Electric Improvement Fund**

## RESERVE FUNDS

### STREET IMPROVEMENT FUND

	2017-2018 <u>ACTUAL</u>	2018-2019 <u>ESTIMATE</u>	2019-2020 <u>PROPOSED</u>
<b>BALANCE</b>	\$ 6,646.83	\$ 6,658.77	\$ 6,675.65
<b><u>CASH RECEIPTS:</u></b>			
Earned Interest	\$ 11.94	\$ 16.88	\$ 20.00
TOTAL CASH RECEIPTS	\$ 11.94	\$ 16.88	\$ 20.00
<b>TOTAL CASH ON HAND &amp; CASH RECEIPTS</b>	<b>\$ 6,658.77</b>	<b>\$ 6,675.65</b>	<b>\$ 6,695.65</b>
<b><u>CASH DISBURSEMENTS:</u></b>			
	\$ 0.00	\$ 0.00	\$ 0.00
<b>BALANCE</b>	<b>\$ 6,658.77</b>	<b>\$ 6,675.65</b>	<b>\$ 6,695.65</b>

## RESERVE FUNDS

### WATER SYSTEM RESERVE AND MAINTENANCE FUND

	2017-2018 <u>ACTUAL</u>	2018-2019 <u>ESTIMATE</u>	2019-2020 <u>PROPOSED</u>
<b>BALANCE</b>	\$ 61,954.28	\$ 62,136.90	\$ 62,384.55
<b><u>CASH RECEIPTS:</u></b>			
Earned Interest	<u>\$ 182.62</u>	<u>\$ 247.65</u>	<u>\$ 300.00</u>
TOTAL CASH RECEIPTS	\$ 182.62	\$ 247.65	\$ 300.00
<b>TOTAL CASH ON HAND &amp; CASH RECEIPTS</b>	<b>\$ 62,136.90</b>	<b>\$ 62,384.55</b>	<b>\$ 62,684.55</b>
<b><u>CASH DISBURSEMENTS:</u></b>			
	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>BALANCE</b>	<b>\$ 62,136.90</b>	<b>\$ 62,384.55</b>	<b>\$ 62,684.55</b>

## RESERVE FUNDS

### ELECTRIC IMPROVEMENT FUND

	2017-2018 <u>ACTUAL</u>	2018-2019 <u>ESTIMATE</u>	2019-2020 <u>PROPOSED</u>
<b>BALANCE</b>	\$ 1,503,586.76	\$ 1,503,590.32	\$ 1,503,594.22
<b>CASH RECEIPTS:</b>	\$ 3.56	\$ 3.90	\$ 4.00
<b>TOTAL CASH ON HAND &amp; CASH RECEIPTS</b>	\$ 1,503,590.32	\$ 1,503,594.22	\$ 1,503,598.22
<b><u>CASH DISBURSEMENTS:</u></b>			
Transfer to Utility Fund	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL CASH DISBURSEMENTS</b>	\$ 0.00	\$ 0.00	\$ 0.00
<b>BALANCE</b>	\$ 1,503,590.32	\$ 1,503,594.22	\$ 1,503,598.22

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