

2021-2022



ADOPTED ANNUAL BUDGET

"There is a cost of quality for providing the quality of service and the quality of life our citizens expect. Maintaining the highest quality at the lowest possible cost is the challenge, but also the mission of this budget"

-Tony Aaron City Administrator



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-Fiscal Year-

October 1 2021 – September 30 2022

-Mayor-

Bob Mangrum

-Council Members-

Benny Alcorn

Leland Acker

Travis Eoff

Garry Forisha

Charles Matlock

-City Administrator-

Tony Aaron

(Budget prepared by the City Administrator)



The Mayor and five City Council members, as elected representatives of the City of Early, formulate public policy to meet community needs and assure orderly development of the City. The City Council is responsible for appointing the City Administrator, City Attorney, Municipal Judge and City Secretary, as well as various citizens boards and commissions.

HISTORY OF EARLY, TEXAS



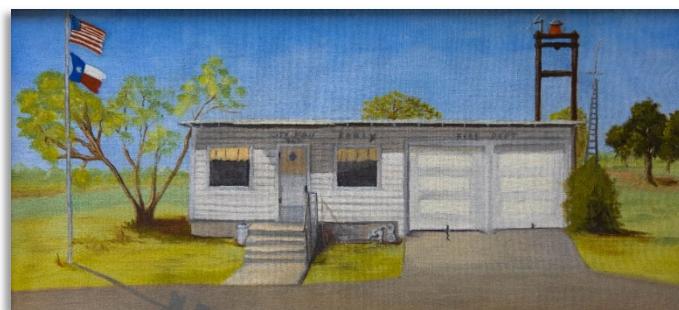
Early is located at the intersection of U.S. highways 67 and 84 on the Pecan Bayou, just east of Brownwood, in central Brown County. The area was settled by farmer, Welcome W. Chandler in the early 1850s, and in 1856 the land was part of the site of Brownwood. In 1858 Brown County's first post office was established in Chandler's home.



Around 1869, problems over water supply and a disputed land title induced many citizens of Brownwood to move from the east to the west side of the Pecan Bayou. Early was not considered to be a separate community until the mid-20th Century. In 1928 a new

school district, named for Walter U. Early, an attorney who donated land for several school buildings, was formed on the site, and the Anderson, Ricker, Delaware and Jenkins Spring schools consolidated with Early. In 1935 the Early school had 271 pupils and nine teachers. The Early community had six businesses, two churches and the school. Early, incorporated on December 15, 1951, when it had an estimated 600 inhabitants.

The Early Lions Club was organized in 1957. Early grew to 819 inhabitants by 1960 and to 1,097 by 1970. A Methodist church was built in 1979 and a second Baptist church was constructed in 1984. Heartland Mall, the first mall in the Brownwood area, opened there in 1980, when the community had 2,313 inhabitants. A city hall was built in 1982, and a post office was opened in 1985. In 1990 the community included four churches, the Early Weekly Press, the Early Independent School District and 2,380 inhabitants.

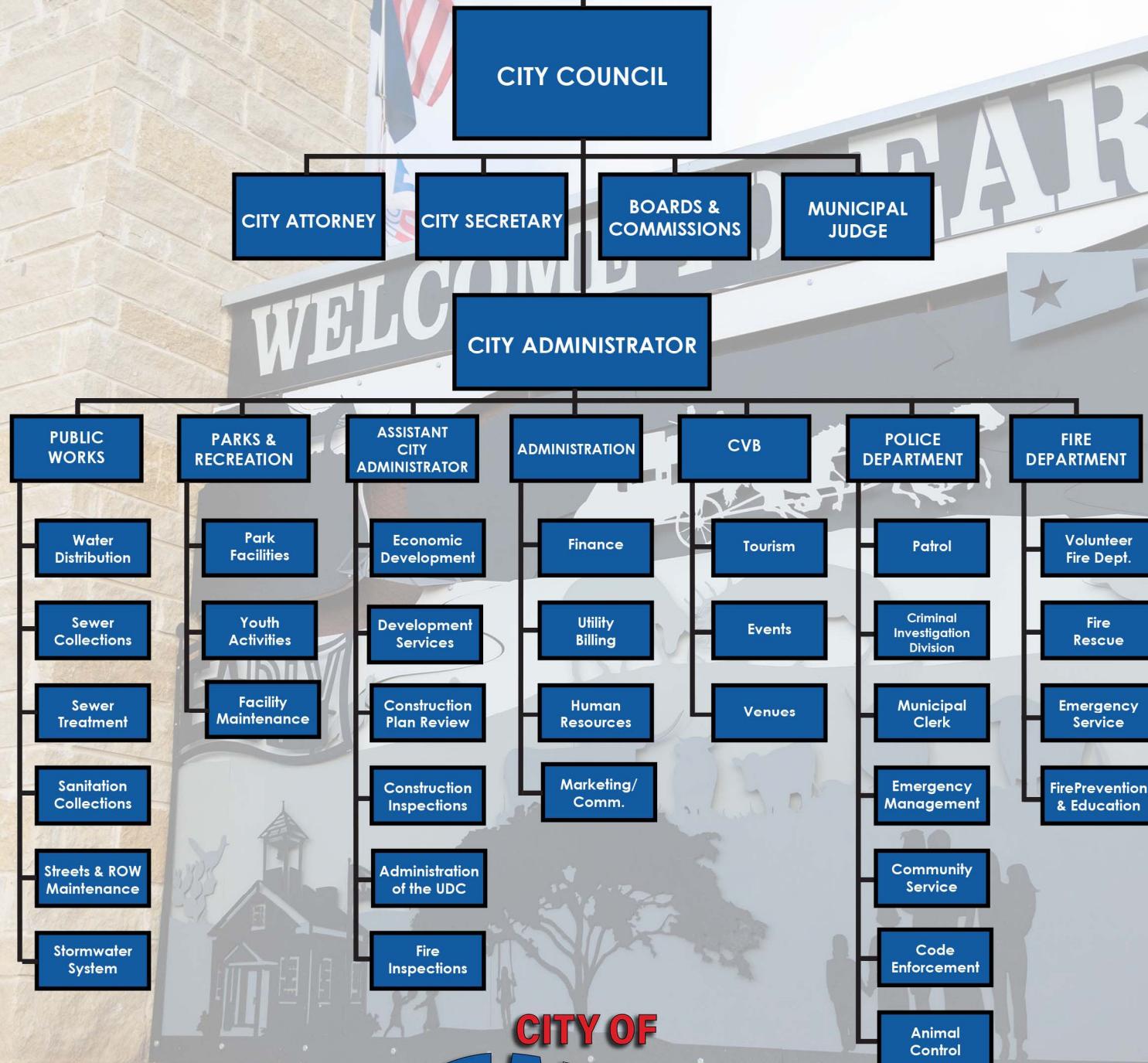


Top Photo – Corner of CC Woodson and HWY 183

Bottom Right – Painting of the old City Hall/Fire House

ORGANIZATIONAL CHART

CITIZENS OF EARLY



CITY OF
EARLY

BUDGET CALENDAR



DATE	ACTIVITY
April-May	Mailing of notices of appraised value by chief appraiser
30-Apr	The chief appraiser prepares and certifies to the tax assessor for each county, municipality and school district participating in the appraisal district an estimate of the taxable value
20-Jul*	Deadline for ARB to approve appraisal records
25-Jul*	Deadline for chief appraiser to certify rolls to taxing units
	Certification of anticipated collection rate by collector
	Calculation of effective and rollback tax rates
	Publication of effective and rollback tax rates, statements and schedules; submission to governing body.
8-Jun	Budget Workshop
22-Jun	Budget Workshop
13-Jul	Budget Workshop
27-Jul	Budget Workshop
27-Jul (R)	Meeting of governing body to discuss tax rate; if proposed tax rate will exceed the Voter Approval rate or the No New Revenue tax rate (whichever is lower), take record vote and schedule public hearing.
30-Jul	Notice of No New Revenue Rate and Notice of Public Hearings on Tax Rate (website also). Submit 07/31-08/03
6-Aug	72-hour notice for public hearing
10-Aug (R)	First Public Hearing - Tax Rate
10-Aug	Budget Workshop
6-Aug	72-hour notice for public hearing
13-Aug (S) Noon	Second Public Hearing - Tax Rate (may not be earlier than 3 days after first public hearing); (Schedule and announce meeting to adopt tax rate 7-14 days from this date.)

BUDGET CALENDAR

13-Aug	Budget Workshop
11-Aug	Notice of Public Hearing for FY 2021/22 Budget.
16-Aug	72-hour notice for Public Hearing (Budget) and meeting at which governing body will adopt tax rate
20-Aug (S) Noon	Public Hearing - FY 2021/22 Budget
20-Aug (S) Noon	Meeting to adopt FY 2021/22 Budget. (Must adopt Budget prior to adopting Tax Rate).
20-Aug (S) Noon	Meeting to adopt tax rate. <i>(Meeting is 7 to 14 days after second public hearing. Taxing unit must adopt tax rate before Sept. 30 or 60 days after receiving certified appraisal roll, whichever is later. Governing body must adopt a tax rate that exceeds the voter approval tax rate no later than the 71st day before the next uniform election date that occurs in November of that year.)</i>

*Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day.

**Advice of taxing unit legal counsel should be sought to determine which approach to take in notifying the public of the meeting at which the governing body will vote on the tax rate.

Message from the City Administrator

Honorable Mayor and Council:

This budget letter is to present to you for adoption the 2021-2022 Annual Budget for the Fiscal Year beginning October 1, 2021, and ending September 30, 2022.



This budget is a reflection of the council's programs, goals and policies to continue providing quality services to the citizens of Early. This budget will act as a guide for our efforts to not only provide basic services but to increase the quality of those services while also providing the citizens with programs and projects that address quality of life within our community. It is always a challenge to provide to make improvements, provide quality services, and compensate our employees in a competitive way within our available resources. However, we always strive to do so within the financial means of our community. We are mindful of the burden that property tax and utility rates can put on the public, but when we demonstrate that their investment in their community is a worthy cause that improves their quality of life, then the cost carried by them is much easier because they see the value it adds to them and their neighbors. As cost of living increase, we continue to look for ways to reduce expenses, become more efficient with what we do, and find ways to do more with less. Our efforts help to reduce increases in cost for the public, but while we can narrow the gap between financial resources and necessary expenses, we cannot always close that gap. This budget is a reflection of a combination of efforts by administration, city departments, and citizen input with the great guidance of the City Council of Early to minimize the overall cost and maximize the impact of the public funds entrusted to us.

This proposed budget includes financial information regarding the General Fund, Municipal Development Fund, Convention and Visitors Bureau Fund, Water Fund, Sewer Fund, Sanitation Fund, and numerous other special funds. The proposed budget for the Fiscal Year 2021-2022 has a total estimated revenue of \$11,359,516 or a 15.56% increase in revenue over 2020-2021 revenue projections. This increase is the result of a continued growing local economy, new development, reserve funds, incremental increases in our utility rates, and grant funds from the American Rescue Plan. The total expenditures budgeted for the 2021-2022 budget year is \$10,435,899 or a 29.23% increase over last year. Approximately, \$4,765,222 of those expenditures are funds from a beginning balance or funds that have been held in reserves for specific projects. Much of the increased expenditure, is attributed to overall increases to insurance premiums, operational expense, material cost, and other cost related to the extreme inflation that has been happening nationwide. In addition, there are pay increases to our first responders in both police and fire departments, increase in pay for public works employees, and infrastructure improvement projects. This budget also includes another full-time fire fighter, a code enforcement/patrol officer for the police department, and a crew chief for the streets department.

The Brown County Appraisal District has certified total appraised taxable value within the City of Early at \$317,092,782, which is an increase of \$32,899,536 in total taxable value. New property value resulting from the new and recent development and construction that has occurred in the residential and commercial markets of Early, Texas represents \$3,178,110 of this growth. \$47,500,000 of the total taxable value is attributed to industrial property within the City of Early. This assessed value is under protest and the results of this value and protest is that the calculated taxable revenue compared to the anticipated collection rate of 86% expresses around \$189,993 in taxable revenue that, unless this lawsuit is settled, the City of Early will not receive this revenue in this or any other budget year. Without this settlement, the revenue collected through taxes this year could actually be less than collected in 2020/2021.

As a result of this added value and contested lawsuit the new revenue rate, voter approval rate, and anticipated revenues are greatly affected. Even with these pending factors, the Council adopted the lower tax rate last year of 0.5310 and this proposed budget is built with a recommendation for lowering the tax rate again to .4993 cents for a one-hundred-dollar valuation.

Over the last six years, the Mayor and City Council have done an outstanding job of managing the needs of the public for infrastructure, parks and recreation,

and public safety while maintaining the second-lowest tax rate within Brown County. With increased revenue from sales tax and new development in Early, Texas the Mayor and City Council have the opportunity to once again lower its tax rate by 6%. Anytime we can increase the quality of our services, maintain our infrastructure, pay our employees a competitive wage, and lower the property tax rate, it is a win for our citizens. For the first time in a very long time the City of Early will have tax rate below .50 cents per one-hundred-dollar valuation. As we move into next year, I will continually look for opportunities to reduce cost and build a budget around a reduction in property tax. We can continue to maintain this strategy as long as the basic needs of our citizens can be met.

The average home in Early, Texas is appraised at \$147,475. By applying this rate to the property tax formula, the average homeowner in Early will pay \$736 in city taxes a year. ($0.4993 \times \$147,475 / 100 = \736 per year) Additionally, those citizens that are 65 and older with their homestead taxes frozen will have the opportunity to have their rate frozen at a lower rate than in the past. Your total tax bill is affected by other factors, but remember the total you pay in taxes does not all come to the City of Early. It is only the smallest portion that we received. We only can reduce our portion of your tax bill. We have no control over the school or county's tax rate. We also have no control over the value your property is assessed by the Brown County Tax Assessor Collector. In order for your overall taxes to be lower, all taxing entities would have to lower their rates and/or the appraised value would need to be lowered.

The details of the expenditures can be found in the attached budget. Highlights include new police and fire fighter positions, a new firefighting brush truck, two new patrol vehicles. In the street department we will be construction on one new road, the reconstruction of two new streets, and more maintenance dollars spent on our streets. We will continue improvement projects to both our ballfield complex and McDonald Park and will begin the process of construction for the Town Center Park along the Pecan Bayou. In our public works department, we will be rehabilitating over 4000 feet of aged sewer line, and continue to replace aged fire hydrants and water meters.

In cooperation with the Early Municipal Development District, we will begin this fall with the construction of "Kelcy Way" and public parking lot. This is the gateway project into our new Town Center Development. In partnership with the Texas Parks and Wildlife we will be draining the Town Center Pond and begin reshaping and digging it out. By the end of next summer, the pond should be close to be refilled and stocked with game fish for a neighborhood pond. All of

these Town Center improvements will open the door for continued commercial and multi-family development. These developments will further position the City of Early to continue to grow our local economy, increase the collections of sales tax, and allow for us to continue to reduce property tax rates.

We anticipate receiving between \$2,935,000 and \$3,285,000 in grant funding from several different sources over the next two budget years depending on grant scoring, fund availability, and grant award. Around \$800K of those funds are from the American Rescue Plan and will be used fund several projects aimed at improving existing water and sewer lines, and installing new lines for pending developments. Around \$300K of funding has been requested from Homeland Security to fund backup generators for several of our water, sewer, and emergency services critical infrastructure. An estimated \$850K is anticipated funds from the Texas Parks and Wildlife for the development of the Town Center Pond and Park. We anticipate receiving notice of award by the spring of 2022. Another \$600K is anticipated from Texas Department of Transportation for the construction of more sidewalks in our neighborhoods and commercial area. This effort is to make the City of Early more walkable and accessible for alternative forms of transportation. We have also applied for \$350K for the reconstruction of McDonald Drive from the Texas Department of Agriculture's Community Development Block Grant. Finally we have been award around \$35K from Texas CJD for the purchase of a new patrol car for our police department. We work hard to explore the availability and potential for grant funding to help reduce local tax payer cost.

With the rising cost of living, the inflation rate, and general increases felt by our employees, this budget takes into consideration a 3% cost of living raise for administrative and clerical staff. An hourly rate increase is in place for public works and parks employees whose dedication daily as well as in events such as winter storm Uri is well deserving of a competitive wage. There is an hourly increase for our police and fire fighters to bring their pay to complelative levels with peer cities.

Utility rates in Early are much lower than area and regional comparisons. Although we strive to keep our rates low and we are proud to say we are the lowest around, we have not increased our utility rates for five years. We have absorbed rate increases from the Brown County Water Improvement District nearly annually, and have also seen rate increase from the Brownwood Landfill. Everyone is aware of the continued rise in cost associated with inflation as well. Over the last year, increased cost in operational demands has made it

necessary to consider rate increase to water, sewer, and sanitation. This budget includes base rate increase in water with lowered rates per 1000 gallons of consumption, and base rate increase in both sewer and sanitation. The lowered rates per 1000 gallons should make us less dependent on water sales. It should also reduce the cost for higher consumption customers such as restaurants, and lawn irrigation customers. The water revenue is projected to decrease while sewer and sanitation will have increases in revenue.

This budget, as proposed, is the first step to establishing funds that have limited dependence on reserves and will limit expenditures within the constraints of revenues collected. In the future, as opportunities present themselves to operate more efficiently, we will seek to reduce rates while continuing to provide the same or improved services. We will always explore and present those opportunities to the City Council for your consideration.

I would like to thank all the collaborative efforts of the city staff, committees, and elected officials in the development of this budget and document. It is a great feeling to be a part of such a wonderful community like Early, Texas.

With great respect for this responsibility,

Tony Aaron

City Administrator

ORDINANCE NO. 2021-06

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF EARLY FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF EARLY FOR 2021 - 2022 FISCAL YEAR.

WHEREAS, the budget, appended here as Exhibit A for the fiscal year beginning October 1, 2021 and ending September 30, 2022, was duly presented to the City Council by the City Administrator and a public hearing was ordered by the City Council and a public notice of said hearing was caused to be given by the City Council and said notice was published in the Brownwood Bulletin and said public hearing was held according to said notice;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EARLY, TEXAS:

SECTION 1.

The appropriations for fiscal year beginning October 1, 2021 and ending September 30, 2022 for the support of the general government of the City of Early, Texas be fixed and shown in the City's fiscal year 2021-2022 budget, a copy of which is appended hereto as Exhibit A;

SECTION 2.

That the budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022.

SECTION 3.

That there is hereby appropriated the amount shown in said budget necessary to provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded debt of said City.

PASSED AND APPROVED THIS 20 DAY OF August, 2021.



MAYOR



CITY SECRETARY



ORDINANCE NO. 2021-07
AN ORDINANCE LEVYING A TAX RATE
FOR THE CITY OF EARLY, TEXAS
FOR THE TAX YEAR 2021

BE IT ORDAINED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF EARLY, TEXAS THAT:

We, the City Council of the City of Early, Texas do hereby levy or adopt the tax rate on \$100 valuation for this city of tax year 2021 as follows:

\$ 0.3993 for the purpose of maintenance and operation

\$ 0.1000 for the payment of principal and interest on debt of this city

\$ 0.4993 total tax rate

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

The tax assessor-collector is hereby authorized to assess and collect the taxes of the City of Early, Texas, employing the above rate.

PASSED AND APPROVED THIS 20 DAY OF August, 2021 at a regular meeting of the City Council of the City of Early, Texas there being a quorum present, by 5 yeas, and 0 nays.

A handwritten signature in black ink, appearing to read "Robert D. Morgan".

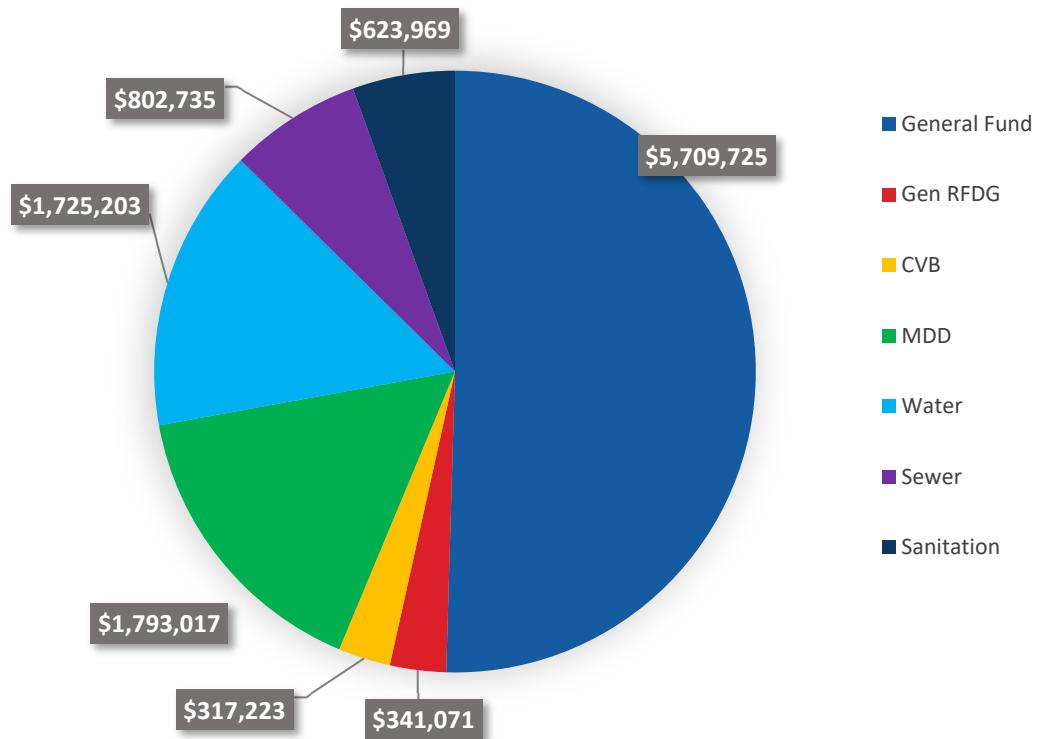
MAYOR

A handwritten signature in black ink, appearing to read "Brenda Cilgo".

CITY SECRETARY

TOTAL OPERATING REVENUE

The proposed budget for the Fiscal Year 2021-2022 has a total estimated revenue of \$11,312,943 or a 15.56% increase in revenue over 2020-2021 revenue projections. This increase is the result of a continued growing local economy, new development, and necessary increases in our utility rates as a result of inflation and the higher cost of operations.



TOTAL OPERATING EXPENDITURES

The total expenditures budgeted for the 2021-2022 budget year is \$10,403,098, or a 29.23% increase over last year. Approximately, \$4,600,000 of that expenditure are funds from under projections in revenue or savings by reduced spending as well as funds that have been held in reserves for specific projects. The increase expenditures include extra street construction projects, parks projects, and new positions for police, fire, and street departments as well as market driven pay increases to first responders. All other general fund positions are given a 3% cost of living raise.

DEBT SERVICE

Annual Payment	Payment Date	Debt	Maturity Year	Principal Remaining 10/01/2021
\$ 74,906	March	Fire Truck/ Sanitation Truck	2022	\$ 72,730
\$ 33,707	October	2019 New Dump Truck	2023	\$ 93,592
\$ 34,237	October	Sweeper	2024	\$ 125,785
\$ 45,842	Monthly	2019 Rear load Trash Truck	2025	\$ 147,297
\$ 33,324	Monthly	Solaris Building	2025	\$ 138,850
\$ 330,350	Feb/Aug	General RFDG Sewer Bond 2010	2027	\$ 1,490,000
\$ 87,935	Monthly	BCWID Water Treatment Center	2028	\$ -
\$ 61,416	March	Kelcy Property MDD Real Property	2030	\$ 500,000
\$ 398,850	Feb (P&I) Aug (I)	09 Certificates of Obligation refinance 2015 (Water Project)	2035	\$ 4,295,000
\$ 79,975	Feb (P&I) Aug (I)	2016 Series Visitors and Event Center	2037	\$ 965,000
\$ 51,094	October	405 Early Blvd MDD Real Property	2039	\$ 631,211
\$ 249,120	Feb (P&I) Aug (I)	2015 Certificates of Obligation WWTF	2046	\$ 7,980,000
\$ 1,480,755		Total Annual Debt Payments	Total	\$ 16,439,465



EQUIPMENT & VEHICLES PURCHASES

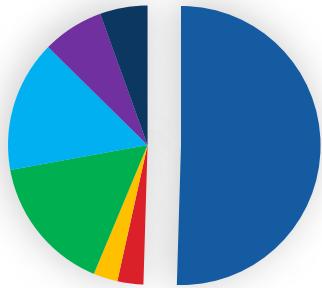
Department	Item	Funding	Cost
Streets	Used Dump Truck	Debt Issuance	\$75,000
Police	CID Vehicle	General	\$45,000
Police	Patrol Vehicle	Grant	\$33,000
Fire	Brush Truck	Debt Issuance Volunteer Donations	\$75,000
Parks	Work Truck	General	\$52,000
Water	Work Truck	Water	\$52,000
Sewer	Work Truck	Sewer	\$52,000
Water	UTV side by side	Water	\$15,000
Water	Mini Excavator	Debt Issuance	\$45,000
Streets	Air Compressor Trailer	Debt Issuance	\$15,000
Sewer	Trench Compactor	Debt Issuance	\$15,000
Sanitation	Roll off Trailer and 4 containers	Debt Issuance	\$45,000
Streets	Brush hauling Truck and wood Chipper	Debt Issuance	\$90,000
Total			\$584,000



GRANTS

Department	Source	Use	Amount
General	American Rescue Funds	Water/Sewer	\$380,000
General	Homeland Security	Backup Generators	\$300,000
Parks	Habitat and Angler Access Program	Neighborhood Pond	\$100,000
Parks	TPWD Non-Urban Parks Grant	Town Center Park	\$750,000
Streets	TxDOT TA Grant	Sidewalks	\$600,000
Streets	Texas Department of Agriculture CDBG	McDonald Dr Construction	\$350,000
Police	Texas CJJD	Patrol Car	\$35,000
		Total	\$2,515,000

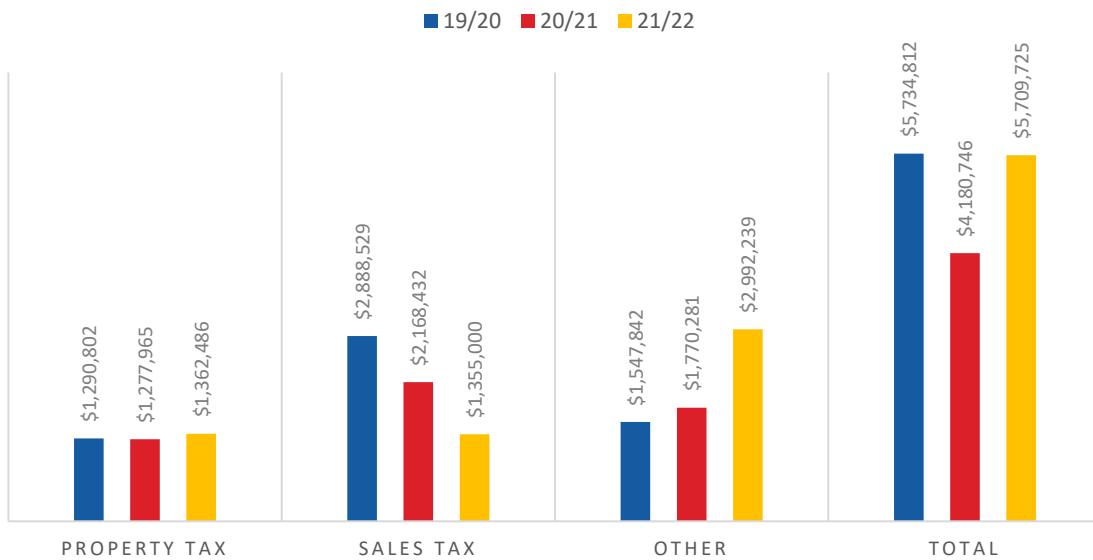




GENERAL FUND REVENUE

The General Fund makes 51% of Total Operating Revenues and is responsible for funding several departments around the city. The general fund's total revenue is made up of several different revenues with property tax and sales tax being the two largest. When sales tax is higher, property tax has the ability to go lower. The City of Early has seen substantial growth in the last several years which has allowed for lower property taxes but with higher overall collections.

GENERAL FUND YTY COMPARISONS



**Brown County Appraisal District
403 Fisk
Brownwood Texas 76801
325 643-5676
Fax 325 646-8918**

Tony Aaron
City of Early
PO Box 3100
Early, TX 76803

I, Brett McKibben, Chief Appraiser of the Brown County Appraisal District, hereby certify that the total taxable value approved by the Brown County Appraisal Review Board for 2021 is

\$ 317,092,782

Total value after properties with freeze ceilings removed \$272,114,856

Multiply \$272,114,856 by your proposed tax rate divided by 100 and then add \$185,760.12 to calculate the amount of tax generated by your rate.

Brett McKibben

July 19, 2021



Chief Appraiser

PROPOSED PROPERTY TAX RATE

The City of Early's Total Taxable Value for the 2021-2022 fiscal year is certified at \$317,092,782. The proposed tax rate of 0.4993 is a rate reduction of \$0.0317 per \$100 valuation. This is a reduction of 6% to the rate. Even with this reduction the city will receive an additional \$89,970 in revenue.

Tax Rate	Proposed FY 2021-2022	Adopted FY 2020-2021
Property Tax Rate	0.4993	0.5310
M & O	0.3993	0.3885
I & S	0.1000	0.1425
No New Revenue Rate	0.4793	0.5151
Voter Approval Tax Rate	0.5141	0.5521
De Minimus Rate	0.6466	0.9777

CITY COUNCIL RECORD VOTE

The record vote of each member of the governing body by name voting on the adoption of the tax rate is as follows:

Benny Alcorn – Aye

Charles Matlock – Aye

Travis Eoff – Aye

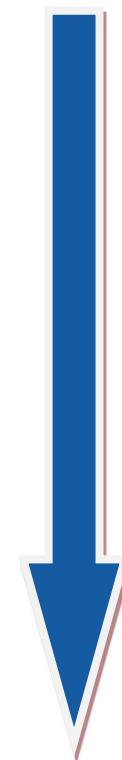
Leland Acker – Aye

Garry Forisha – Aye

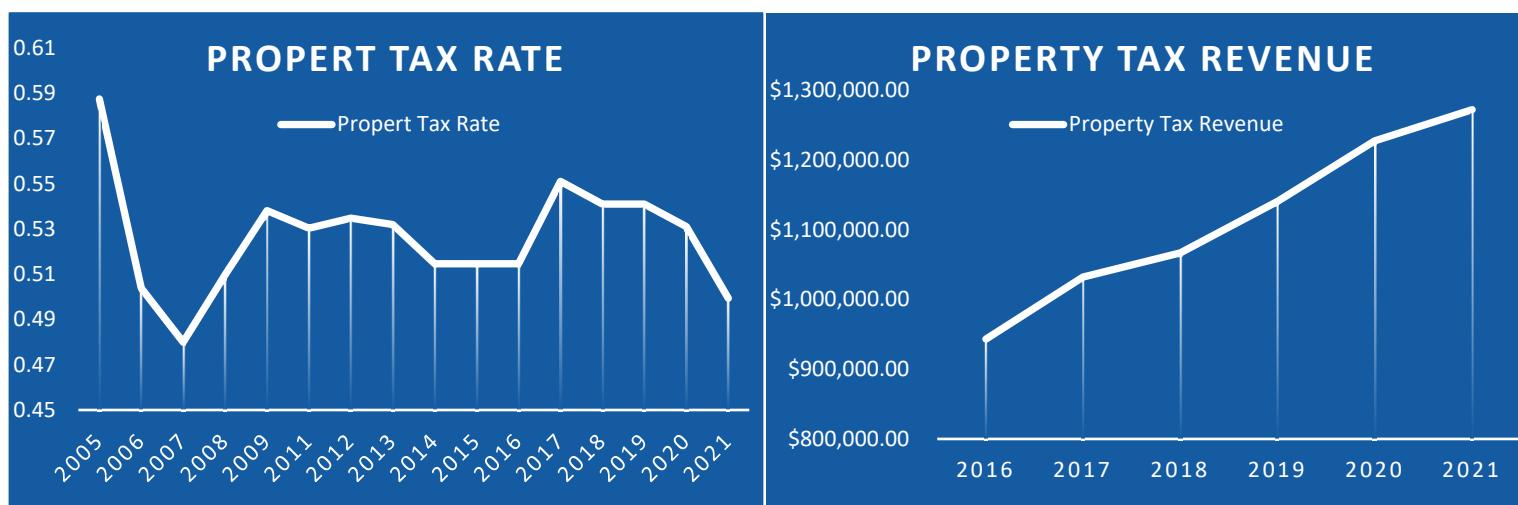
TOTAL APPRAISED TAXABLE VALUE



Property Tax Rate History			
Year	M&O	I&S	Rate
2005	0.2225	0.3650	0.5875
2006	0.2238	0.2800	0.5038
2007	0.2275	0.2525	0.4800
2008	0.2500	0.2597	0.5097
2009	0.2806	0.2575	0.5381
2010	0.3370	0.1933	0.5303
2011	0.3429	0.1919	0.5348
2012	0.3371	0.1948	0.5319
2013	0.3057	0.2089	0.5146
2014	0.3057	0.2089	0.5146
2015	0.3196	0.1950	0.5146
2016	0.3435	0.2195	0.5630
2017	0.3860	0.1650	0.5510
2018	0.3887	0.1523	0.5410
2019	0.4025	0.1385	0.5410
2020	0.3885	0.1425	0.5310
2021	0.3993	0.1000	0.4993



The adopted rate of 0.4993 will reduce the rate to the lowest rate since 2007. Over the last 16 years the rate has risen and fallen between .48 at its lowest to 0.5875 at its highest. This fluctuation represents the Council and Mayor's willingness to reduce the rate in years of prosperity and even bring the rate back down after it has been increased to meet a city need. Below is a line graph reflecting this fluctuation but also shows a downward trend in the property tax rate over the last 5 years. The total downward trend over 16 years is a reduction of 15%.



HOW THE TAX RATE APPLIES TO YOU

(0.4993) x (Taxable Value of your Property) / 100

0.4993 x \$50,000 / 100 =	\$ 249
0.4993 x \$100,000 / 100 =	\$ 499
0.4993 x \$147,475 / 100 =	\$ 736
0.4993 x \$150,000 / 100 =	\$ 749
0.4993 x \$200,000 / 100 =	\$ 998
0.4993 x \$250,000 / 100 =	\$ 1,248
0.4993 x \$300,000 / 100 =	\$ 1,498

The average home in Early, Texas is appraised at \$147,475. By applying this rate to the property tax formula, the homeowner of an average price home in Early will pay \$736 in city taxes a year. (0.4993 X \$147,475 / 100 = \$736 per year) Additionally, those citizens that are 65 and older with their homestead taxes frozen will have the opportunity to have their rate frozen at the lowest rate in the history of our 65 and older tax freeze.

This rate will collect \$1,362,486 in revenue from Property Tax.

Sales tax is a large portion of our General Fund Revenue and helps pay for police, fire, streets, and parks.

Sales Tax Revenue for this year is projected at \$1,355,000.

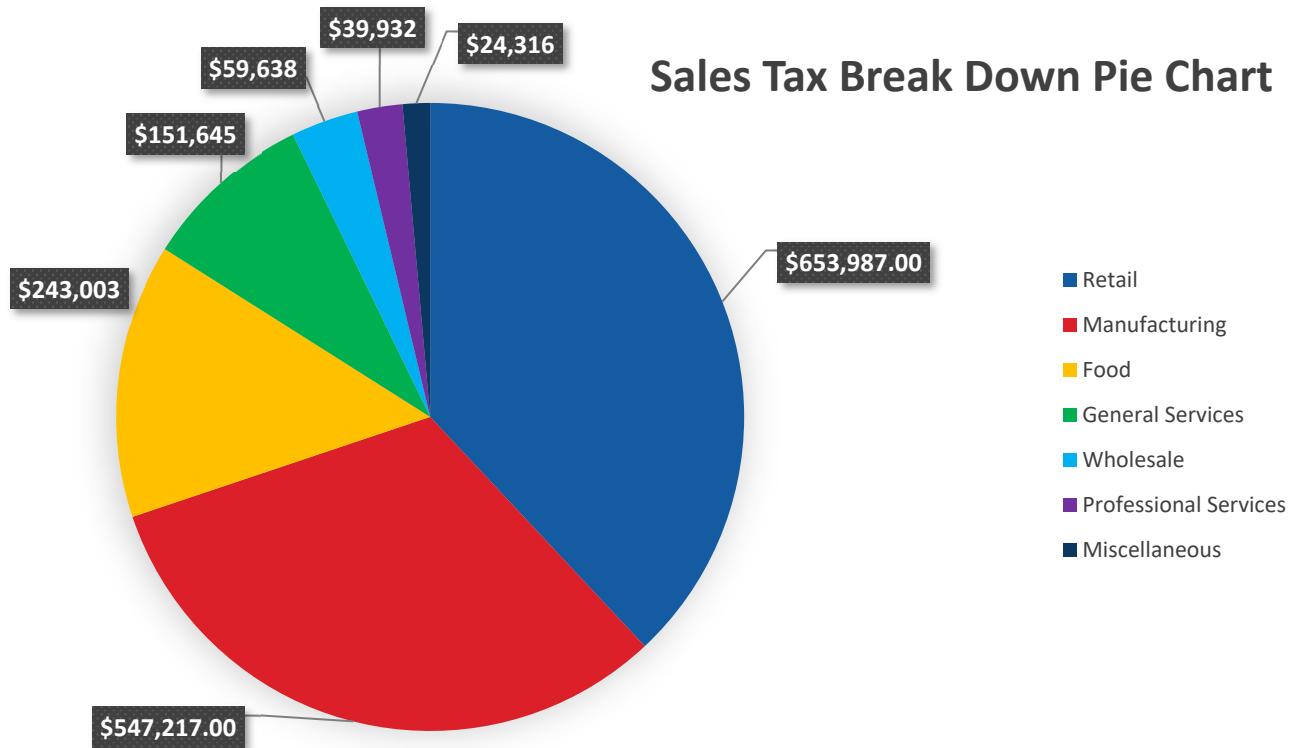
Without this revenue it would require an additional 0.4966 added to our tax rate to provide these same services. Making the total tax rate 0.9959 without sales tax.

We are blessed to have the sales tax collections we received.

2020/2021 Sales Tax Break Down

Industry	City	MDD	Total
Retail	\$ 491,288.00	\$ 162,699.00	\$ 653,987.00
Manufacturing	\$ 425,474.00	\$ 141,743.00	\$ 547,217.00
Food	\$ 182,253.00	\$ 60,750.00	\$ 243,003.00
General Services	\$ 118,749.00	\$ 32,896.00	\$ 151,645.00
Wholesale	\$ 44,852.00	\$ 14,786.00	\$ 59,638.00
Professional Services	\$ 32,070.00	\$ 7,862.00	\$ 39,932.00
Miscellaneous	\$ 18,238.00	\$ 6,078.00	\$ 24,316.00
TOTAL	\$ 1,312,924.00	\$ 426,814.00	\$ 1,719,738.00

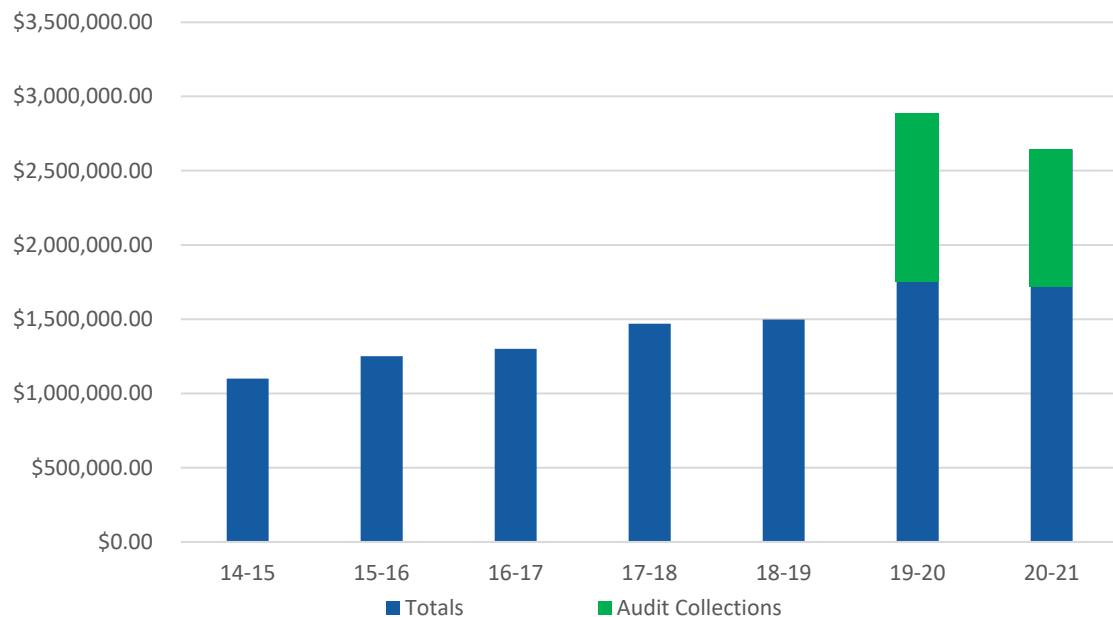
Sales Tax Break Down Pie Chart



Looking at this pie chart, we are able to see that a large majority of our sales tax comes from retail with manufacturing right behind it. The two categories make up 70% of the overall collections. The City of Early has seen substantial growth in both of these industries over the course of a few years.

SALES TAX REVENUE

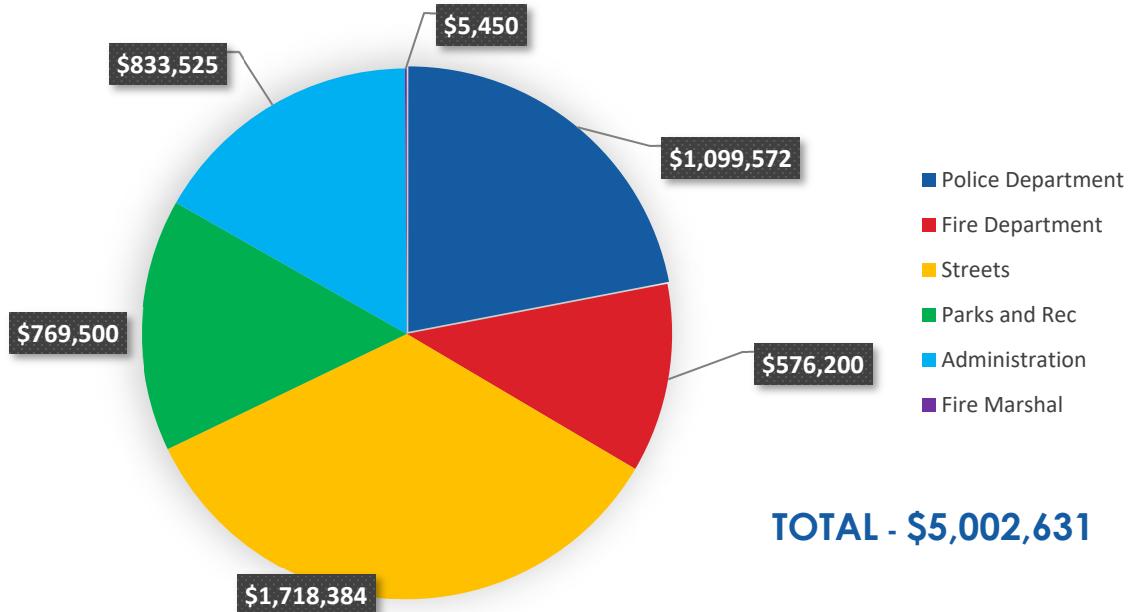
The City of Early is blessed to have had such growth over the last several years both in retail and industrial revenue. In the 14-15 budget year, Sales Tax Revenue totaled of \$1.1M. The 20-21 budget is expected to finish with a collection of \$2.03M for a total increase of \$925K or a 48% over those 6 years. Our conservative projections show sales tax collections to be \$1.7M for 2021/2022



The growth in our sales tax revenue is a large factor in the City of Early is able to decrease its property tax rate and still maintain or improve its quality services. This increase in sales tax revenue helps keep the community thriving and the citizens happy. The outlook is that sales tax collections will continue its “up-trend” in the years to come.



GENERAL FUND EXPENSE BREAKDOWN

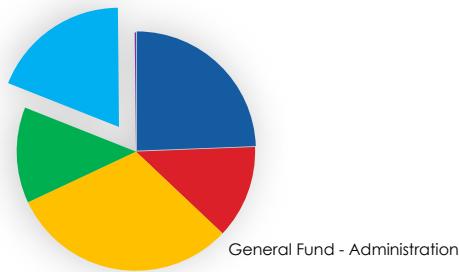


As shown in the pie chart above the majority of general fund expenditures are in emergency service/first responders. This is followed closely by streets, administrative functions and the parks and recreation. Without increasing revenue collections additional expenditures in one area causes a reduction in another. Part of balancing the budget with the revenue available is trying to provide for all the area needs without negatively impacting one department at the benefit of another.

A departmental breakdown of General Fund expenditures is highlighted in the following pages.



ADMINISTRATION PROJECTS

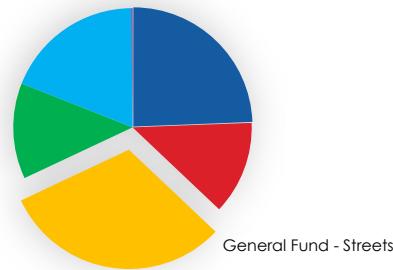


Maintenance and Improvement to our facilities is necessary to improve and maintain their integrity. This year improvements will be made to City Hall. The improvements will include replacing the lighting in the council room with high efficiency LED lighting, improving the employee breakroom/kitchen, and addressing façade and window repairs that have cause water damage in the Police Department.



PROJECT(S)			
10-General Fund 411-Administration			
411-4510	Facility Maintenance	\$ 18,000	Lighting in the Council room and Employee breakroom Imp
411-4510	Facility Maintenance	\$ 25,000	Window and Façade Repairs

STREETS PROJECTS

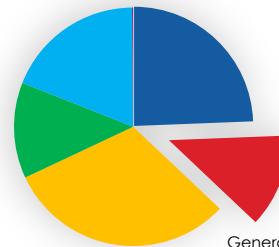


Several street repair and reconstruction projects will take place. With a budget expenditure above \$1.3M much progress will take place in the area of street and drainage improvements. Below is a list of projects.

PROJECT(S)			
10-General Fund 412-Streets			
412-4211	Salaries	\$ 35,000	Street Department Crew Chief
412-4532	Electricity	\$ 17,000	Early Blvd Street Light Replacement
412-4712	Street/Drainage Improvement	\$ 10,000	Drainage Improvement Projects
412-4712	Street/Drainage Improvement	\$ 35,000	McDonald Drive Cash Match
412-4712	Street/Drainage Improvement	\$ 35,000	Minor Street Imp/Repairs
412-4712	Street/Drainage Improvement	\$ 100,000	Crescent Neighborhood Street Level Up
412-4712	Street/Drainage Improvement	\$ 110,000	Annual Street Seal Coat Project
412-4712	Street/Drainage Improvement	\$ 300,000	Autumn Dr. Street Re-Construction



FIRE DEPARTMENT PROJECTS



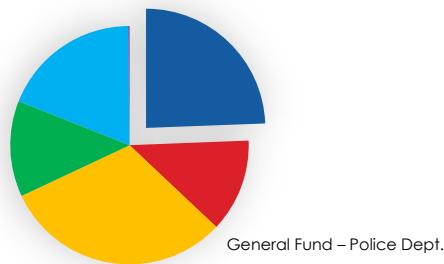
General Fund – Fire Dept.

We will continue our efforts to build a professional fire department by increasing the staffing by one more full-time fire fighter. We will be partnering with our volunteer side of the department replacing a grass/brush fire fighting truck. The city will purchase the vehicle and the volunteers will pay for the equipment and outfitting.

PROJECT(S)				
10-General Fund 413-Fire Department				
413-4211	Salaries	\$	43,430	Additional Full Time Fire Fighter
413-4771	Truck(s)	\$	50,000	Replace Brush 81 Operate 3 brush trucks plus the rescue truck. <i>Volunteers will pay for remount and outfit</i>



POLICE DEPARTMENT

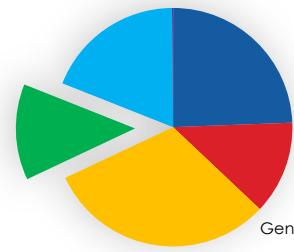


There will be an added position for the Early Police Department. A code enforcement officer will be hired to address city code violations in Early. This position will also be a commissioned peace officer and act as a backup officer in the situation of emergency calls. We will also continue our vehicle replacement cycle and replace two more vehicles. One vehicle will be purchased using grant funds from the Criminal Justice Division. This grant is estimated at \$33,000



PROJECT(S)			
10-General Fund 413-Fire Department			
414-4211	Salaries	\$ 37,000	Code Enforcement/Police Officer
414-4751	Police Vehicle	\$ 98,000	One new 4x4 Dodge Durango - 45K, Equipment - 33K CID - \$20K

PARKS & RECREATION PROJECTS



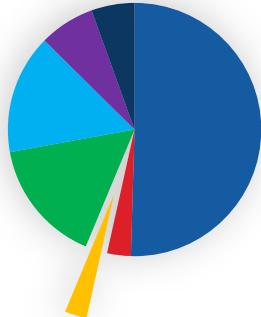
General Fund – Parks & Rec.

In addition to replacing one of the Parks utility vehicles several parks around the city will see needed and continued upgrades. We will be constructing a pavilion at McDonald Park. The majority of this project will be funded by private donations. The City will pay for lighting and connecting sidewalks



PROJECT(S)			
10-General Fund 415-Parks and Recreation			
415-4741	Equipment General	\$ 52,000	New Parks & Rec truck and utility bed
415-4791	Park Improvements	\$ 15,000	McDonald Park Pavilion
4/15/4791	Park Improvements	\$ 14,000	Scoreboards for Fields 2 and 5
415-4792	Park Improvements	\$ 10,000	General Park Improvements
4/16/4791	Park Improvements	\$ 20,000	Field 5 Improvements
415-4793	Park Improvements	\$ 25,000	Sidewalk Project - Ballpark

CONVENTION & VISITORS BUREAU

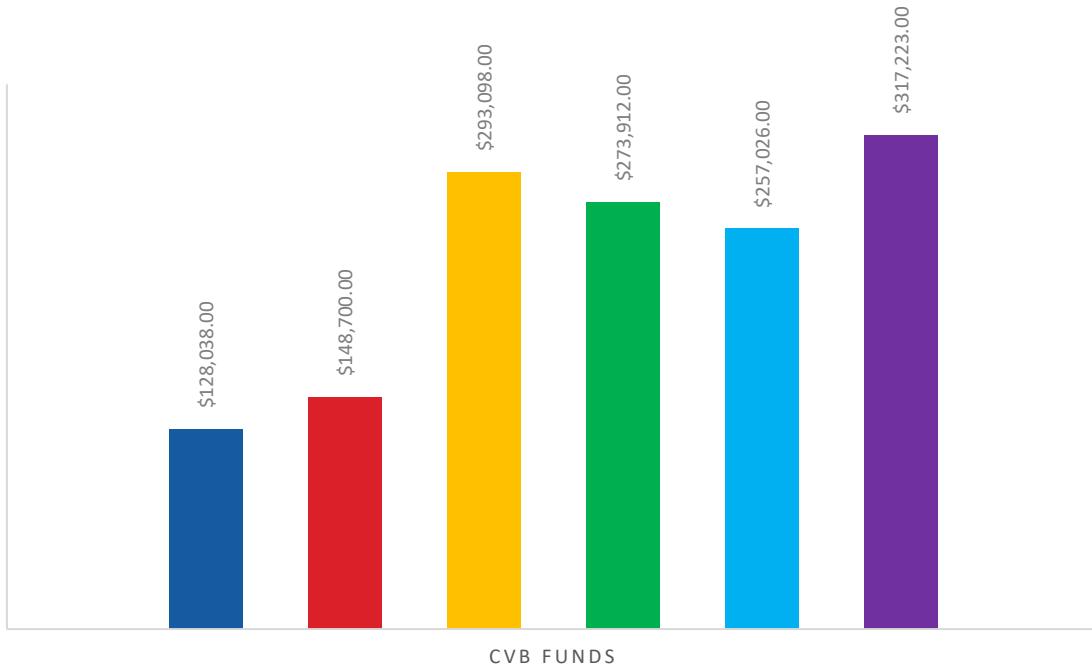


Total Operating Revenue - CVB

The CVB operates year to year and has several functions that are vital to the City of Early. The CVB's exists in order to bring tourism and visitors to Early. CVB funds are collected from hotel occupancy tax and are allocated strategically and regulated by the State in order to generate more hotel stays. Tourism has many forms related to why people travel, but travelers spend dollars in our hotels, shops, restaurants, and more. This revenue contributes to our local economy and also increases the sales tax collections. This means, the more people who stay in Early hotels, the more events the citizens can expect to see.

CVB YTY COMPARISONS

■ 16/17 ■ 17/18 ■ 18/19 ■ 19/20 ■ 20/21 ■ 21/22





SPECIAL PROJECTS

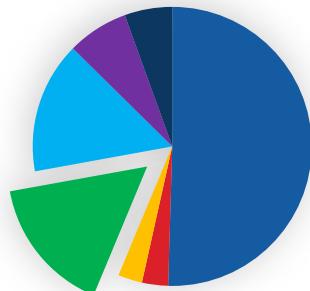
The CVB uses its funds in order to promote Early and for various forms of publications that help to bring traffic to the city which helps bring sales and motel tax. The CVB fund has been budgeted to cover these three main events in the 21/22 fiscal year.

CVB

PROJECT(S)			
22-Convention Visitors Bureau 422-CVB			
422-4712	Special Projects	\$ 55,600	Sponsor local events that promote hotel stays
422-4712	Special Projects	\$ 50,000	Summer Concert Series
422-4712	MDD Special Projects	\$ 5,000	NNO Movie in park, Smart City Expo

This year shows an increase of \$10,000 in special projects as opposed to the prior fiscal year. It is the City's belief that the money spent on these projects will specifically increase traffic in Early and lead to more revenue for more and better events in the future.

MUNICIPAL DEVELOPMENT DISTRICT

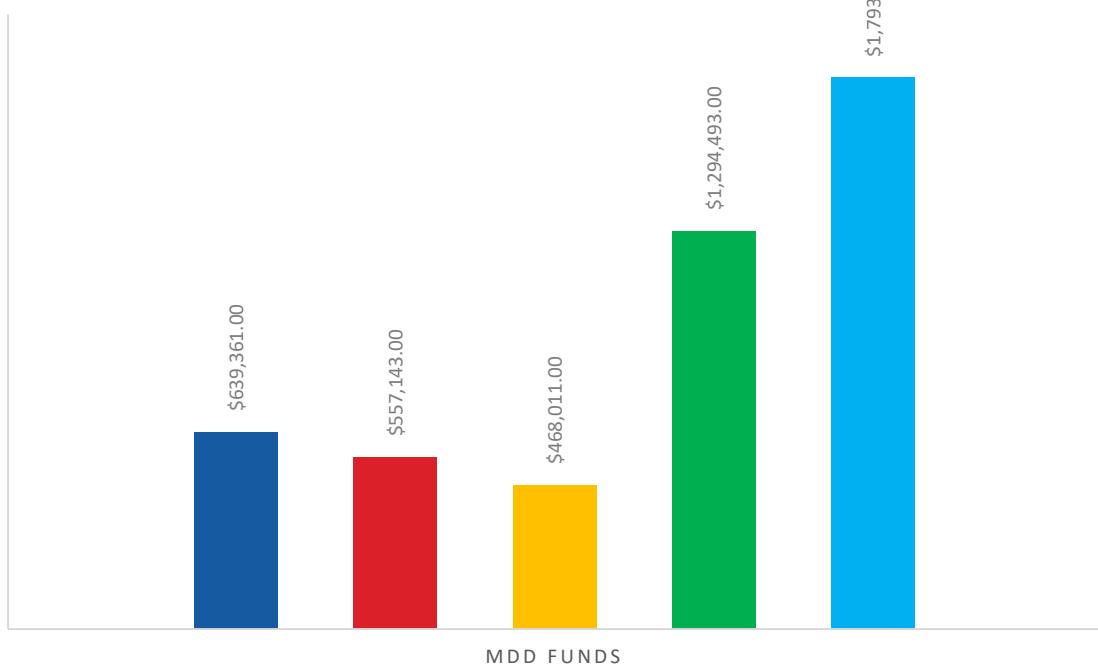


Total Operating Revenue – MDD

The Municipal Development District (MDD) plays a very important role in the budget and the operation of the City of Early. The MDD's primary responsibility is to maintain and improve a healthy local economy by recruiting and retaining businesses that hire employees and strengthen the local economy by growing local revenue. The returns on their investment in business growth and development is return over and over again as the economy

MDD YTY COMPARISONS

■ 17/18 ■ 18/19 ■ 19/20 ■ 20/21 ■ 21/22



SPECIAL PROJECTS

One recent success is the major increase in revenue attributed to manufacturing sales tax growth. With that growth of revenue, the MDD has projects scheduled that will lead to the increase in the quality of life for the citizens of Early and additional business growth and development opportunities. Many of those projects are related to the new Town Center Development which will be discussed on another page. The MDD is also very invested in grant programs to assist local businesses to continue to thrive. This year the MDD has budgeted \$100,000 for local economic development grants.

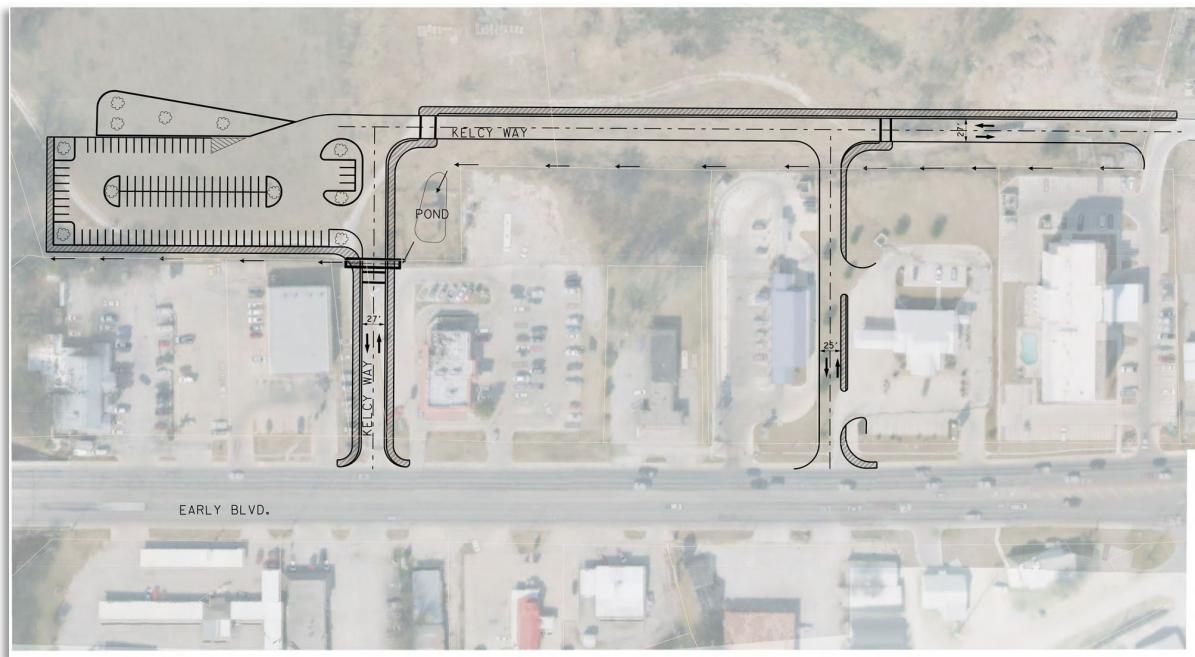


During 2020, the MDD was able to give several "Small Business Grants" in order to help those businesses during the COVID-19 Pandemic. The City plans to continue budgeting money each fiscal year in order to provide grants such as these in the future. Several projects around town have been completed thanks to the MDD's financial support to its businesses.

TOWN CENTER PROJECT

For a little over a year the Early Municipal Development District has owned 60 acres just north of the main commercial corridor of Early, Texas. The intention of the EMDD was to purchase the property for commercial and multifamily development to continue to stimulate our thriving economy. This year construction will begin on a street being called "Kelcy Way", and a public parking lot behind Humphry Pete's. Water and sewer will be constructed to the park and mixed-use development area, and a drainage plan will be designed and constructed using the large 3 acre pond on the property. This pond will also be designed and constructed for the purpose of not only acting as a drainage solution, but will also serve as a neighborhood fishing pond. More details about this project can be found on our website and page dedicated to this project. We also anticipate the adoption of the mixed-use development masterplan in this budget year and should see potential land sales and private development by the end of the 2021/2022 budget year. As property is sold more infrastructure projects will follow to move the project further along.

Below is an early rendering of what these roads and parking lots could look like.





TOWN CENTER PROJECT

PROJECT(S)

Town Center Project

412-4712	Street Improvement	\$ 500,000	Kelcy Way & Buena Vista Ln Construction
427-4712	Special Projects	\$ 500,000	Kelcy Way & Buena Vista Ln Construction
412-4712	Street Improvement	\$ 100,000	Town Center Boardwalk and Street Construction
427-4712	Special Projects	\$ 380,000	Town Center Boardwalk and Street Construction
415-4791	Park Improvements	\$ 250,000	Shaping and construction of Neighborhood Pond
	Park Improvements	\$ 100,000	Town Center Walking Trail
427-4712	Special Projects	\$ 200,000	Automated Batting Cages
451-4742	System Improvements	\$ 30,000	Kelcy Way Waterline
461-4743	System Improvements	\$ 30,000	Kelcy Way Sewer line

PROJECT TIMELINE

Kelcy Way Timeline:

August 2021.....Utility Design
November 2021.....Construction plan delivery
December 2021.....Construction Bids
February 2022.....Construction (road & Utility) Begins
August 2022.....Construction Complete

Real Estate Sales Project

September 2021.....Adopt Mixed Use Master Plan
September-December 2021.....Survey and Platting work
November 2021.....Begin real estate negotiations
January 2022.....Identify additional roadway, boardwalk, utility projects based on need

Drainage and Neighborhood Fishing Pond

Phase I

September 2021

Dewatering and fish relocation efforts will be conducted

October 2021 – May 2022

Pond and drainage basin design, dredging, reshaping, and contouring will be completed.

June 2022 – July 2022

Pond lining assessment and repairs (if necessary) will be finished.

Phase II

August 2022 – February 2023

Structural erosion control measures and artificial habitat installation will be completed. Phase III begins City of Early will begin installation of the fishing piers, electrical service, and lighting. Phase III complete

March 2023 – June 2023

Aeration system will be installed; pond will be filled; native vegetation plantings will be accomplished.

Phase III

March 2023 – June 2023

Installation of two fishing piers, walkways, signage, and pier lighting.

Final Phase(s)

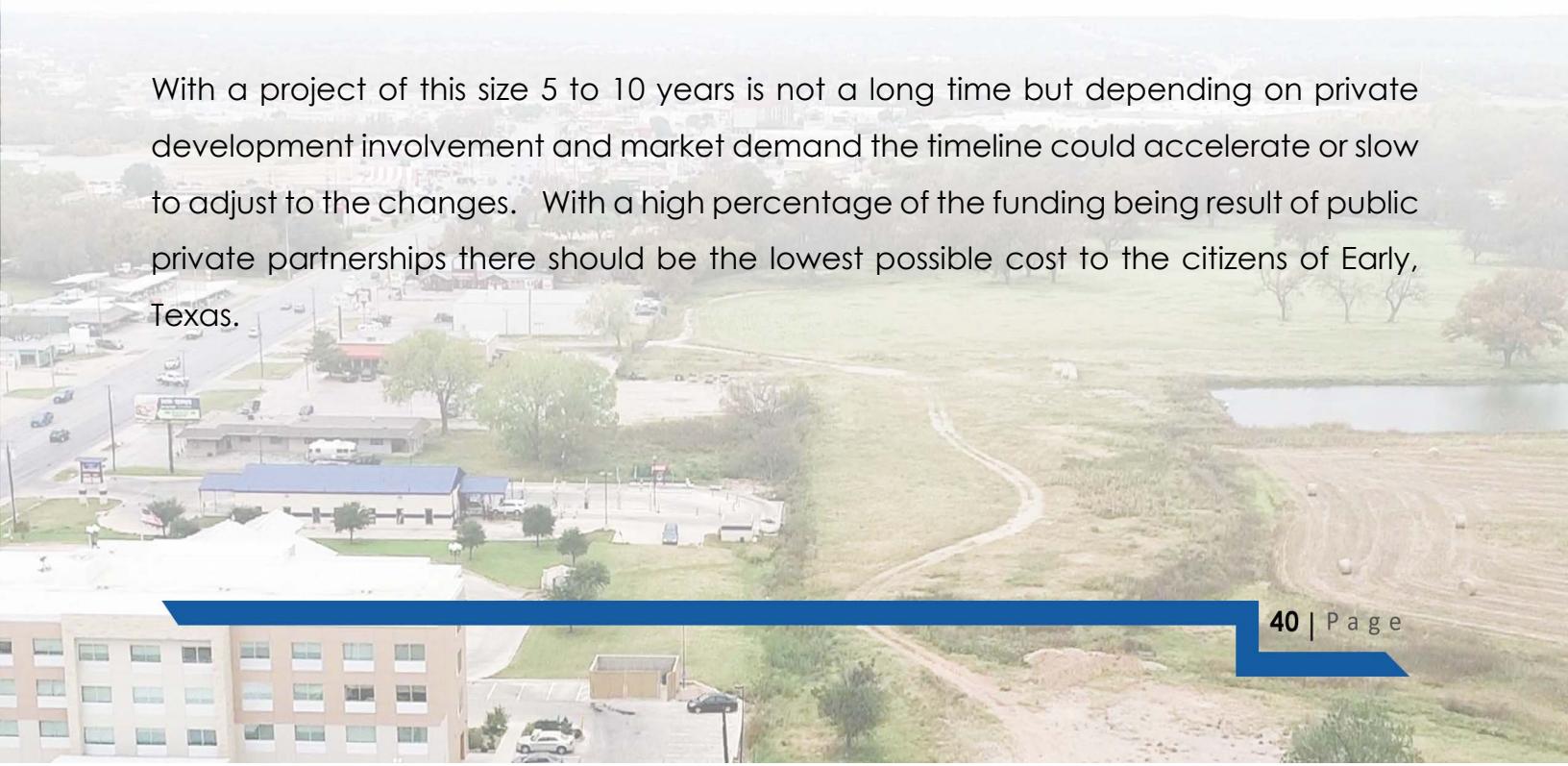
June 2023 – July 2023

TPWD and City of Early will stock bluegill, fathead minnows, largemouth bass, and channel catfish.

August 2023

Anticipated pond completion

With a project of this size 5 to 10 years is not a long time but depending on private development involvement and market demand the timeline could accelerate or slow to adjust to the changes. With a high percentage of the funding being result of public private partnerships there should be the lowest possible cost to the citizens of Early, Texas.

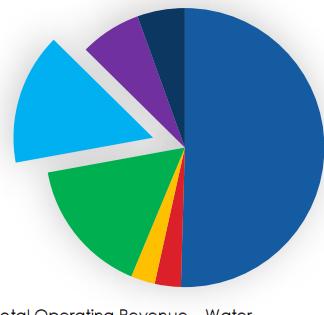


UTILITY BASE RATES

Service	2020/2021	2021/2022	County Average	Percentage Below County Average
Water	\$ 25.00	\$ 28.00	\$ 35.62	-23.95%
Sewer	\$ 18.50	\$ 27.00	\$ 28.30	-4.70%
Sanitation Residential	\$ 20.00	\$ 22.00	\$ 33.71	-42.04%
Sanitation Commercial	\$ 20.00	\$ 22.00	\$ 33.71	-42.04%

Over the last five years, the City of Early has absorbed water rate and sewer rate increase from the Brown County Water Improvement District and the City of Brownwood landfill. Additionally, the inflation rate that affects our operational cost has reached above 15%. With the cost of providing the utilities getting higher and the price of materials and contract labor for repairs we realized it was time to address our historically lower utility rates.

We conducted an area wide utility rate survey as well as a more specific Brown County utility rates. WE determined an average countywide rate based on all the utility service providers. The proposed rates are well below the county averages. The image below depicts a City of Early residential water bill with the average change to the bill shown.

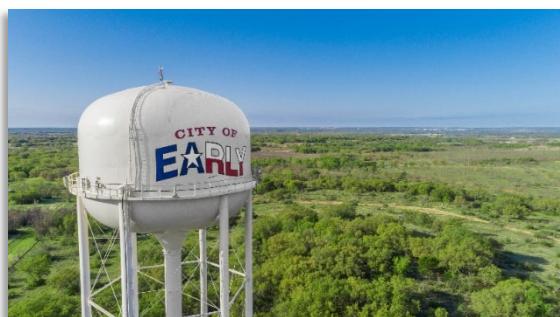


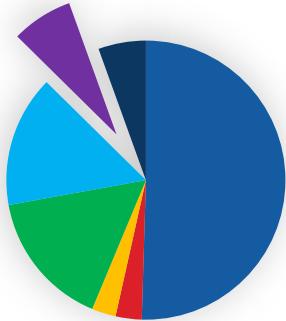
Total Operating Revenue – Water

WATER

The water fund is the second largest fund within the total operating budget at 16.6% or \$1,725,203 budgeted for the 21/22 fiscal year. The water fund is used to maintain and improve the water delivery system of the city and provide the highest quality of drinking water to our citizens. The water we deliver is treated and purchased from the Brown County Water Improvement District. This water is sourced from Lake Brownwood.

PROJECT(S)			
51-Water 451-Water			
451-4510	System Repairs	\$ 2,050	Service and Inspection - Water Pumps
451-4510	System Repairs	\$ 2,500	Heater for pump station
451-4510	System Repairs	\$ 10,000	Water repairs - Autumn Drive
451-4510	System Repairs	\$ 10,000	Water repairs - McDonald Drive
451-4510	System Repairs	\$ 60,000	Replace 50 transmitters and encoders
451-4510	System Repairs	\$ 20,000	General Repairs





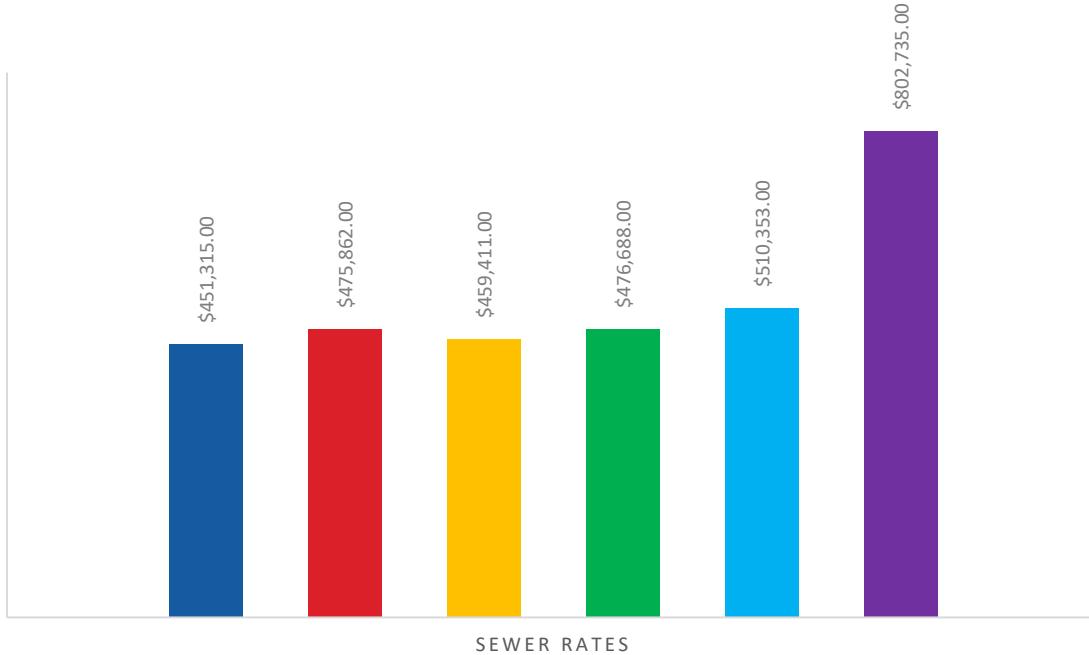
SEWER

The Sewer fund for the 21/22 fiscal year is budgeted for \$802,735.

SEWER FUND YTY COMPARISONS

Total Operating Revenue – Sewer

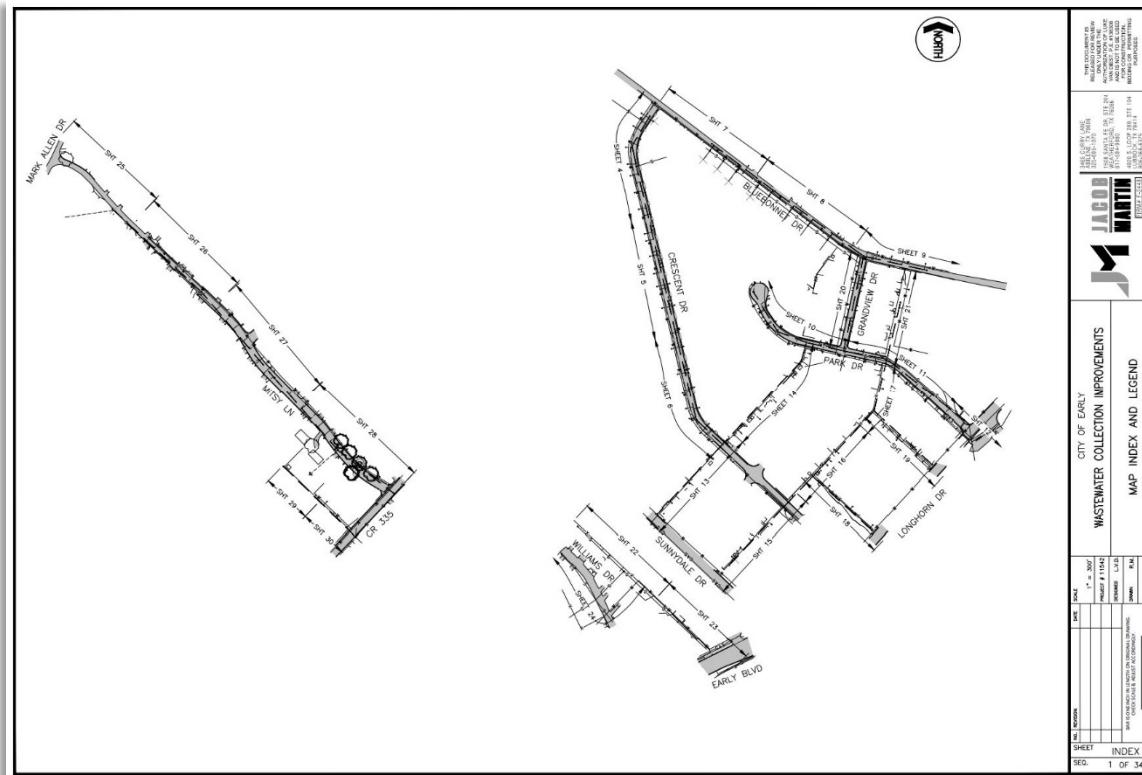
■ 16/17 ■ 17/18 ■ 18/19 ■ 19/20 ■ 20/21 ■ 21/22



SPECIAL PROJECTS

PROJECT(S)				
61-Sewer 461-Sewer				
461-4541	System Repairs	\$	10,000	Sewer Repairs - Autumn Drive
461-4541	System Repairs	\$	10,000	Sewer Repairs - McDonald Drive
461-4541	System Repairs	\$	800,000	Sewer Rehab - Crescent St.

SEWER



SEWER AGRICULTURE

The Sewer Department is responsible for the treatment of the City of Early's wastewater. As a result of this treatment the treated wastewater is then used to irrigate hay fields. The hay is then sold for livestock food. The revenue produced off of this hay helps to offset cost associated with the sewer collection and treatment. This revenue further reduces the financial burden on our citizens. This year, we project to produce 1400 round bales of hay and based on a low price of \$50 per bale, we should generate \$70,000 in revenue. Additionally, based on the market, the price per bale could fluctuate upward by \$50 per bale.

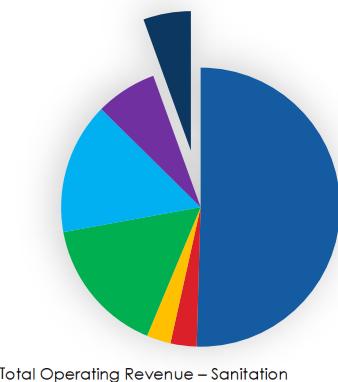
SEWER AGRICULTURE REVENUE

REVENUE			
60-Sewer 3322-Agriculture Revenue			
60-3322	Agriculture Income	\$70,000	Hay Sales

SEWER AGRICULTURE EXPENDITURES

PROJECT			
61-Sewer 462-Agriculture Operations			
462-4311	Supplies	\$46,500	Fertilizer, herbicide, and misc. supplies





SANITATION

The budget for the Sanitation Fund during the 21/22 fiscal year is \$623,969. The Sanitation Department's primary function is to safely and efficiently remove household waste from the City of Early. Much of their operational expenses is associated with the operation and maintenance of heavy trucks and equipment.

Early also partners with the City of Blanket Texas to provide their citizens with quality sanitation services. For nearly 4 years this partnership has operated under a contract where Blanket pays the City of Early to provide this service. This contract generates \$68,000 annually.

PROJECT(S)			
71-Sanitation 471-Sanitation			
471-4411	Gas & Oil	\$22,000	Fuel for the sanitation vehicles
471-4421	RPR & Maint	\$45,000	General Maintenance and repairs of equipment.
471-4741	Equip Gen	\$24,000	30 new metal dumpsters



EMPLOYEE PAY

With the rising cost of living, the inflation rate, and general increases felt by our employees, this budget takes into consideration a 3% cost of living raise for administrative and clerical staff.

An hourly rate increase is factored into this budget for our public works and parks employees. These employees' pay was much lower than pier cities offer their employees. We strive to be competitive in our employee pay and benefits. This increase is a further show of gratitude to these employees who have worked hard for the city through the Coronavirus pandemic and winter storm Uri.



A salary survey was conducted for pay rates for our police and fire departments by contacting pier cities, county and area departments. These rates greatly differed, but this budget factors in a strong attempt to close the gap by increasing our first responders pay by an average of \$4,160 per year per position. This provides a fair competitive wage to our first responders and helps secure the City of Early's position as a desirable place to work.

EARLY FIRE DEPT. PAY SCALE

All Full-Time Firefighters must be certified before hire.

Probationary period will be 1 year.

Position	Rate	Year(s) Experience ¹
Firefighter 0	\$36,800	0 - 1 year experience
Firefighter 1	\$37,840	1+ - 3 years' experience
Firefighter 2	\$39,370	3+ - 6 years' experience
Firefighter 3	\$40,390	6+ - 10 years' experience
Firefighter 4	\$43,450	10+ years' experience
Rank Pay	Monthly	Annually
Driver/Engineer	\$200 month	\$2400/annual
Lieutenant	\$300 month	\$3600/annual
Longevity:	\$0.03 per hour after 12 months for every year of service	
Certificate pay²:		
Intermediate	\$125 per month	\$1500/annual
Advanced	\$175 per month	\$2100/annual
Adv/Instructor ³	\$200 per month	\$2400/annual
Master	\$225 per month	\$2700/annual
Medical Certificates:		
EMT Basic	\$ 50 per month	\$ 600/annual
AEMT	\$ 75 per month	\$ 900/annual
EMT Paramedic	\$100 per month	\$1200/annual

¹ Experience is based on actual State certification and professional firefighter experience.

² Only Full-time personnel are eligible for Rank and/or Certification Pay.

³ Instructor Certificate Pay requires annual documentation of trainings performed

by the instructor that benefit the department.

Volunteer Fire Fighter Response Pay⁴

Paid Response⁵

Grass Fire	\$20 per call	Per Day
Structure Fire	\$20 per call	
Major MVA	\$20 per call	

Budgetary Limitations

The City of Early has budgeted \$10,000 for fiscal year 2020/2019. If this amount is depleted prior to September 30, 2021 the any response will be considered completely voluntary, unless the budget is amended by the Early City Council.

Full-time employed Fire Fighters are not eligible for this pay.

⁵ This amount is paid upon a second call for aid to calls within the Early Fire Department's fire response district. The call must come from the on duty Shift Supervisor or as assigned by the Fire Chief. The Paid response will be limited to the number of Volunteer Fire Fighters needed to respond to the call as determined by the Fire Chief.

EARLY POLICE DEPT. PAY SCALE

ALL OFFICERS MUST BE CERTIFIED BEFORE HIRE.

Probationary period will be 1 year.

Position	Rate	Year(s) Experience⁶
Peace Officer 0	\$36,800	0 - 1 year experience
Peace Officer 1	\$37,840	1+ - 3 years' experience
Peace Officer 2	\$39,370	3+ - 6 years' experience
Peace Officer 3	\$40,390	6+ - 10 years' experience
Peace Officer 4	\$43,450	10+ years' experience

Rank Pay	Monthly	Annually
Sergeant	\$200 month	\$2400/annual
Lieutenant	\$300 month	\$3600/annual

Longevity: \$0.03 per hour after 12 months for every year of service.

Certificate pay⁷:

Intermediate	\$125 per month	\$1500/annual
Advanced	\$175 per month	\$2100/annual
Adv/Instructor ⁸	\$200 per month	\$2400/annual
Master	\$225 per month	\$2700/annual
Medical*	\$50 per month	\$600/annual
K-9	\$100 per month	\$1200/annual

⁶ Experience is based on actual certification and professional Peace Officer

⁷ Only Full-time personnel are eligible for Rank and/or Certification Pay

⁸ Instructor Certificate Pay requires annual documentation of trainings performed by the instructor that benefit the department.

Position	Hourly Rate	Year(s) Experience ⁹
Clerk PT	\$12.20	0+ year experience
Police Admin Clerk	\$13.22	0 - 1 year experience
Mun.Ct.Clrk 1	\$14.22	1+ - 3 years' experience
Mun.Ct.Clrk 2	\$16.22	3+ - 6 years' experience
Mun.Ct.Clrk 3	\$17.22	6+ - 10 years' experience

Municipal Court Clerk Certificate pay¹⁰:

Telecom	\$75 per month	\$900/annual
TLETS	\$75 per month	\$900/annual

⁹ Years of experience are used as a guideline for step pay, but work performance must demonstrate the employee's skills, and ability to promote to the next level.

¹⁰ Only Full-time personnel are eligible for Rank and/or Certification Pay

PUBLIC WORKS AND PARKS AND REC. PAY SCALE

Probationary period will be 1 year.

Position	Hourly Rate	Year(s) Experience
Laborer 0	\$12.62	0 - 1 year experience
Laborer 1	\$13.62	1+ - 3 years' experience
Skl.Laborer 2	\$14.62	3+ - 6 years' experience
Skl.Laborer 3	\$15.62	6+ - 10 years' experience
Equip.Oper 4 ¹²	\$16.62	10+ years' experience

Rank Pay	Hourly Rate	Year(s) Experience
Crew Chief 0	\$16.83	0 - 1 year experience
Crew Chief 1	\$17.83	1+ years' experience

Longevity: \$0.03 per hour after 12 months for every year of service.

Certificate pay:

Commercial DL Pay ¹³	\$2080/annual
Water, Sewer, or Sanitation ¹⁴ :	
Class D	\$ 75 per month
Class C	\$125 per month
Class B	\$150 per month
Class A	\$200 per month

¹¹ Years of experience are used as a guideline for step pay, but work performance must demonstrate the employee's skills, and ability to promote to the next level.

¹² For an employee to qualify for Equipment Operator pay the employee must hold certification for multiple pieces of equipment, have attended safety training for the equipment, and demonstrate the skills necessary to operate the equipment.

¹³ The hourly rate for CDL pay will be added to the base hourly rate of an employee who holds a valid Class B Texas Commercial Driver's License.

¹⁴ Only Full-time personnel are eligible for Rank and/or Certification Pay

Administrative Personnel Pay Scale

Probationary period will be 1 year.

Position Hourly Rate Year(s) Experience¹⁵

Clerk	PT	\$12.62	0+	year experience
Clerk	0	\$12.62	0 - 1	year experience
Utility Billing	1	\$13.62	1+ - 3	years' experience
Admin Assit.	2	\$15.62	3+ - 6	years' experience
Exe Assit.	3	\$16.62	6+ - 10	years' experience

Position	Hourly Rate	Year(s) Experience
Building Inspector 1	\$15.83	0 - 1 year experience
Building Inspector 2	\$16.83	1+ - 3 years' experience
Building Inspector 3	\$17.83	3+ - 6 years' experience

Position	Hourly Rate	Year(s) Experience
Code Enforcement 1	\$15.83	0 - 3 year experience
Code Enforcement 2	\$16.83	3+ years' experience

Longevity: \$0.03 per hour after 12 months for every year of service.

Departmental Certificate pay¹⁶:

Texas Municipal Clerk Cert.	\$225 per month	\$2700/annual
Code Enforcement Officer	\$ 75 per month	\$ 900/annual
Code Enforcement Officer2	\$125 per month	\$1500/annual

2021-2022 ADOPTED BUDGET

International Residential

Building Code Cert.	\$ 75 per month	\$ 900/annual
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International Commercial

Building Code Cert.	\$ 75 per month	\$ 900/annual
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UTILITY FEE SCHEDULE

ORDINANCE NO. 2021-09

AN ORDINANCE AMENDING SEWER RATES FOR THE CITY OF EARLY

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

SECTION 1.

Monthly rates for all residential and commercial customers shall be:

Inside city limits:

Minimum Base Rates:

Residential	\$27.00 minimum for first 3,000 gallons
Multi-family	
Rate I (10 units and under)	\$45.50 minimum for first 3,000 gallons
Rate II (over 10 units)	\$55.50 minimum for first 3,000 gallons
Commercial	\$27.00 minimum for the first 3,000 gallons

Outside city limits:

Two (2) times the base rate for similar customers inside the city limits.

Usage Rates:

Residential: \$4.20 per thousand gallons for 3,000 to 10,000 gallons with a ceiling of \$29.40 on each residence.

Multi-family and Commercial: \$4.20 per thousand for 3,000 to 10,000 gallons;

\$3.35 per thousand for 10,000 to 20,000 gallons;
\$2.90 per thousand for all over 20,000 gallons.

SECTION 2.

Connection charge or tap fee for a new service will be:

4 inch tap \$500.00

6 inch tap \$600.00 plus cost of manhole, if required

Connection charge or tap fee for any size larger than listed will be at the cost of materials and labor for the install.

SECTION 3.

The above rates shall be effective with the first billing following the passage of this ordinance.

SECTION 4.

This rate schedule supersedes all previous rate schedules and any rate in conflict with the above is hereby rescinded.

PASSED AND APPROVED THIS 20 DAY OF August, 2021.

Robert Morgan
MAYOR

Brenda Kilgo
CITY SECRETARY

ORDINANCE NO. 2021-08

AN ORDINANCE AMENDING WATER RATES FOR THE CITY OF EARLY

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

SECTION 1.

Monthly rates for all residential and commercial customers shall be:

Inside city limits:

Minimum Base Rates:

Residential	\$28.00
Multi-family	\$28.00 per unit
Commercial	Minimum base charge for meter size*
Irrigation Meter	Minimum base charge for meter size*

*Commercial and Irrigation - Monthly Base Rate / Meter size

$\frac{3}{4}$ inch Meter	\$ 28.00
1 inch Meter	\$ 35.00
1½ inch Meter	\$ 70.00
2 inch Meter	\$ 112.00
3 inch Meter	\$ 225.00
4 inch Meter	\$ 352.00
6 inch Meter	\$ 705.00
8 inch Meter	\$1128.00

Outside city limits: Two (2) times the Base Rate for similar customers inside the city limits

Usage Rates:

Residential, Multi-family, Commercial and Irrigation Meters
\$ 6.95 per thousand gallons for 0 to 5,000 gallons;
\$ 7.95 per thousand gallons for 5,000 to 10,000 gallons;
\$ 8.95 per thousand gallons for all usage over 10,000 gallons.

SECTION 3.

Water deposits for residential and commercial customers shall be \$150.00 per account.

SECTION 4.

Connection charge or tap fee for a new service will be:

¾ inch Tap	\$ 600.00
1 inch Tap	\$ 700.00
1½ inch Tap	\$ 1100.00
2 inch Tap	\$ 2000.00
6 inch Tap	\$ 2000.00 Fire tap fee

Connection charge or tap fee for any size larger than listed will be at the cost of materials and labor for the install.

SECTION 5.

If service is disconnected for non-payment, there will be a \$25.00 fee for reconnection.

If service is disconnected for emergency at the request of the property owner, a \$25.00 fee will be charged.

SECTION 6.

Where a meter serves more than one (1) residence or dwelling there shall be a minimum base charged for each additional residence or dwelling unit.

SECTION 7.

A \$10.00 late fee will be added to bills not paid by 10th of the month due date.

SECTION 8.

Construction meter will require \$500.00 deposit.

SECTION 9.

Bulk water will be charged at \$15.00 per thousand gallons.

SECTION 10.

The above rates shall be effective with the first billing following the passage of this ordinance.

SECTION 11.

This rate schedule supersedes all previous rate schedules and any rate in conflict with the above is hereby rescinded.

PASSED AND APPROVED THIS 20 DAY OF August, 2021.



MAYOR

Brenda Kilgo

CITY SECRETARY

ORDINANCE NO. 2021-10

AN ORDINANCE AMENDING SANITATION RATES FOR THE CITY OF EARLY

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

SECTION 1.

Monthly rates for all residential and commercial customers shall be:

Inside city limits:

Residential:	\$ 22.00 plus tax – 96 gallon rollout container
	\$ 17.00 plus tax – additional rollout container

Commercial: container	\$ 22.00 each plus tax – 96 gallon rollout
	\$ 40.00 each plus tax – 300 gallon container

*Request for extra pickup will be billed at \$22.00 each.

Commercial Dumpsters:

\$ 60.00 each plus tax	1 pickup per week
\$ 80.00 each plus tax	2 pickups per week
\$100.00 each plus tax	3 pickups per week
\$120.00 each plus tax	4 pickups per week
\$140.00 each plus tax	5 pickups per week

*Request for extra pickup will be billed at \$60.00 each.

Outside city limits: Two (2) times the base rate for similar customers inside the city limits.

SECTION 2.

Roll-off dumpsters

Inside city limits:

Deposit:	\$ 150.00
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Rental Fees:	\$ 16.10 each plus tax	daily
	\$ 64.30 each plus tax	weekly
	\$ 192.80 each plus tax	monthly
Tonnage Fee:	\$ 44.00 per ton	each pickup
Trip Fee:	\$ 14.00 per ton plus tax	each pickup
<u>Outside city limits:</u>	No Services available	

SECTION 3.

The above rates shall be effective with the first billing following the passage of this ordinance.

SECTION 4.

This rate schedule supersedes all previous rate schedules and any rate in conflict with the above is hereby rescinded.

PASSED AND APPROVED THIS 20 DAY OF August, 2021.

Robert J. Morgan
MAYOR

Brenda Kile
CITY SECRETARY



2021-2022

**THE CITY OF EARLY
WILL BE CLOSED ON THE FOLLOWING HOLIDAYS**

	<u>HOLIDAY</u>	<u>DAYS CLOSED</u>
2021	Veterans Day	Thursday, November 11th
	Thanksgiving	Thursday, November 25th Friday, November 26th
	Christmas	Thursday, December 23rd Friday, December 24th
2022	New Year's Day	Friday, December 31st
	MLK	Monday, January 17th
	Presidents' Day	Monday, February 21st
	Good Friday	Friday, April 15th
	Memorial Day	Monday, May 30th
	Independence Day	Monday, July 4th
	Labor Day	Monday, September 5th
	Veterans Day	Friday, November 11th
	Thanksgiving	Thursday, November 24th Friday, November 25th
	Christmas	Friday, December 23rd Monday, December 26th

5 YEAR CAPITAL IMPROVEMENT PLAN

Line #	Department	Project Description	Project Type	Funding Source	2020	2021	2022	2023	2024	2025	Five Year Total
1	Streets	Terraха Street & Drainage	Capital Improvement	General Funds	\$15.5K	\$100K					\$100,000
2	Streets	Autumn Dr. Street & Drainage	Capital Improvement	General Funds		\$27.8K	\$300K				\$327,800
3	Streets	McDonald Drive Street & Drainage	Capital Improvement	Grant Funded			\$385K				\$385,000
4	Streets	Skyview/ Longhorn Intersection	Capital Improvement	General Funds			\$40K				\$40,000
5	Streets	Crescent Neighborhood Street Rehabilitation	Capital Improvement	General Funds			\$100K	\$100K			\$200,000
6	Streets	Mitsy Ln Street Rehabilitation	Capital Improvement	General Funds					\$100K	\$100K	\$200,000
7	Streets	Broken Arrow Sundown Street Construction	Capital Improvement	General Funds					\$300K		\$300,000
8	Streets	300-400 Blk Longhorn Street Construction	Capital Improvement	General Funds						\$250K	\$250,000
9	Streets	TA Sidewalk and Pathway Project	Capital Improvement	Grant Funded			\$557K				\$556,835
10	Streets	Parking lot Fire Utility Building	Capital Improvement	Water/Sewer/ Gen			\$75K			\$75K	\$150,000
11	Streets	Equipment Wash bay	Capital Improvement	Gen/Water/ Sewer/ Sanitation					\$50K		\$50,000
12	Streets	Parking Cover for Heavy Equipment and Vehicles	Capital Improvement	Gen/Water/ Sewer/ Sanitation				\$30K			\$30,000
13	Streets	Street Resurfacing Program	Capital Improvement	General Funds	\$135K	\$165K	\$175K	\$175K	\$175K	\$175K	\$865,000
15	Streets	Longhorn and West Industrial Intersection	Capital Improvement	General Funds			\$25K				\$25,000
16	Fire	Fire Department Upstairs Renovation	Capital Improvement	General Fund				\$75K			\$75,000

2021-2022 ADOPTED BUDGET

17	Town	Town Center Pond	Capital Improvement	PPP			\$250K	\$100K			\$350,000
18	Town	Town Center Walkway	Capital Improvement	General Funds			\$100K				\$100,000
19	Town	Town Center Batting Cages	Capital Improvement	MDD Funds			\$200K				\$200,000
20	Town	Kelcy Way Street, drainage, streetscaping & lighting	Capital Improvement	Special Project Funding (Sales Tax)		\$30K	\$1M				\$1.03M
21	Town	Town Center Boardwalk and Street	Capital Improvement	MDD/ Gen Funds			\$480K				\$480,000
22	Town	Kelcy Way utility access (water & sewer)	Capital Improvement	Water/Sewer			\$30K				\$30,000
23	Water	Water meter Replacement Program	Capital Improvement	Water	\$20K	\$20K	\$20K	\$20K	\$20K	\$20K	\$100,000
24	Water	Fire Hydrant Valve Installation	Capital Improvement	Water	\$12.5K	\$12.5K	\$12.5K	\$12.5K	\$12.5K	\$12.5K	\$62,500
25	Water	Fire Hydrant Installation	Capital Improvement	Water	\$12.5K	\$12.5K	\$12.5K	\$12.5K	\$12.5K	\$12.5K	\$62,500.00
26	Water/ Sewer	Autumn Dr. Utility Improvement	Capital Improvement	Water/Sewer			\$45K				\$45,000
27	Water/ Sewer	McDonald Drive Utility Improvements	Capital Improvement	Water/Sewer			\$45K				\$45,000
28	Water/ Sewer	Mitsy Ln Water/Sewer Project	Capital Improvement	Water/Sewer				\$100K			\$100,000
29	Water/ Sewer	Early Springs Estate (Longhorn) Water, Sewer, Street construction.	Capital Improvement	PPP							\$0.00
30	Water/ Sewer	Early Springs Estate (Longhorn) Street construction	Capital Improvement	PPP							\$0.00
31	Sewer	Crescent Neighborhood Sewer Project	Capital Improvement	TWDB funds		\$35K	\$800K				\$835,000
32	Sewer	Barn/Shed WWTP	Capital Improvement	Sewer				\$30K			\$30,000
33	Parks	McDonald Park Pavilion	Capital Improvement	PPP			\$65K				\$65,000
34	Parks	Early Ballpark Improvements	Capital Improvement	General Funds	\$65K	\$175K	\$59K	\$50K	\$200K	\$50K	\$534,000

35	Admin.	Backup Generation	Equipment	Grant Funded			\$231K				\$231,165
36	Streets	Used Dump Truck	Equipment	Water/Sewer/ Gen			\$60K				\$60,000
37	Streets	Trench Compactor	Equipment	Water/Sewer			\$35K				\$35,000
38	Streets	Street construction Roller	Equipment	Streets			\$30K				\$30,000
39	Fire	Replacement of Brush Truck	Equipment	Genfd/ Volunteer Funds			\$70K				\$70,000
40	water	Mini Excavator	Equipment	Water			\$45K				\$45,000
41	Water	Backhoe	Equipment	Water							\$0.00
42	Sewer	Hay Trailer	Equipment	Sewer							\$0.00
43	Sanitation	Trailer and Rolloff trash bins	Equipment	Sanitation			\$38K				\$38,000
44	Sanitation	Chipper and brush hauling truck	Equipment	Sanitation			\$90K				\$90,000
45	Sanitation	Sideload Trash Truck	Equipment	Sanitation					\$250K		\$250,000
46	Streets	Blue Bonnet Drive from Grandview to Longhorn	Capital Improvement	General Funds							\$0.00
47	Parks	Pave McDonald Park Parking Lot	Capital Improvement	General Funds							\$0.00
48	Parks	Pave Ballpark Parking Lot	Capital Improvement	General Funds							\$0.00
49	Sanitation	Rolloff Truck and Trailer	Equipment	Sanitation							\$0.00
											Five Year Total \$8,472,800

BUDGET SUMMARY

BUDGET SUMMARY

<u>ESTIMATED REVENUE</u>	GENERAL FUND	CVB FUND	MDD FUND	WATER FUND	SEWER FUND
Beginning Balance	2,677,981	101,223	1,296,317	395,203	139,235
Construction Funds Balance					11,290
Property Taxes	1,112,867				
Sales Tax	1,280,000		415,000		
Franchise Tax	147,000				
Motel Tax	0	195,000			
Alcoholic Beverage Tax	20,000				
Event Income		0			
Leadership Program	0				
Beautification	1,200				
Court Fines	103,400				
Permits & Inspections	11,500				2,200
Fire Department Fees	13,000				
Rental / Lease Income	8,200	5,500	67,500		
Sale of Property	0				
Grant Income	50,000				
Loan Funds	0				
Other Income	9,050	15,500	14,200	32,000	500
Use/Admin Fees	275,527			1,296,000	590,000
Agriculture Income					70,000
Contract Services					
Taps				2,000	800
Transfer To	0		0		
TOTAL REVENUES	5,709,725	317,223	1,793,017	1,725,203	802,735
TOTAL CONSTRUCTION FUNDS				0	11,290
<u>ESTIMATED EXPENDITURES</u>	GENERAL FUND	CVB FUND	MDD FUND	WATER FUND	SEWER FUND
Personnel	1,781,275	93,395	98,600	357,000	170,700
Operations, Supplies, Etc.	839,022	98,192	159,393	598,573	189,475
Capital Outlay	2,064,100	111,600	1,347,489	330,700	162,650
Events					
Transfer From	0				
Debt Service	318,234		112,511	399,300	250,600
TOTAL EXPENSE	5,002,631	303,187	1,717,993	1,685,573	773,425
ENDING FUND BALANCE	707,094	14,036	75,024	39,630	29,310

<u>ESTIMATED REVENUE</u>	SANITATION FUND	DEBT SERVICE	PROPERTY MGMT	TOTAL
Beginning Balance	65,719	76,071	13,473	4,765,222
Construction Funds Balance				11,290
Property Taxes		265,000		1,377,867
Sales Tax				1,695,000
Franchise Tax				147,000
Motel Tax				195,000
Alcoholic Beverage Tax				20,000
Event Income				0
Leadership Program				0
Beautification				1,200
Court Fines				103,400
Permits & Inspections				13,700
Fire Department Fees				13,000
Rental / Lease Income			33,000	114,200
Sale of Property				0
Grant Income				50,000
Loan Funds				0
Other Income	250		100	71,600
Use/Admin Fees	490,000			2,651,527
Agriculture Income				70,000
Contract Services	68,000			68,000
Taps				2,800
Transfer To				0
TOTAL REVENUES	623,969	341,071	46,573	11,359,516
TOTAL CONSTRUCTION FUNDS				11,290
<u>ESTIMATED EXPENDITURES</u>	SANITATION FUND	DEBT SERVICE	PROPERTY MGMT	TOTAL
Personnel	219,400			2,710,370
Operations, Supplies, Etc.	222,640			2,107,295
Capital Outlay	146,250			4,162,789
Events				0
Transfer From				0
Debt Service		331,800	33,000	1,445,445
TOTAL EXPENSE	588,290	331,800	33,000	10,435,899
ENDING FUND BALANCE	35,679	9,271	13,573	923,617



CITY OF EARLY 2021/2022

COMPREHENSIVE BUDGET

10 -GENERAL FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>				
	SUBTOTAL REVENUES	3,748,962.52	2,647,745.00	3,031,744.00
	FUND BAL. BROUGHT FORWARD	<u>402,787.00</u>	<u>402,787.00</u>	<u>2,677,981.00</u>
	TOTAL REVENUES	4,151,749.52	3,050,532.00	5,709,725.00
<u>EXPENDITURE SUMMARY</u>				
	11-ADMINISTRATION	857,431.67	869,145.00	833,525.00
	12-STREET	530,833.30	590,516.00	1,718,384.00
	13-FIRE DEPARTMENT	351,738.94	733,506.00	576,200.00
	14-POLICE DEPARTMENT	804,799.87	1,098,284.00	1,099,572.00
	15-PARKS & RECREATION	279,234.80	378,300.00	769,500.00
	16-FIRE MARSHAL	<u>0.00</u>	<u>4,150.00</u>	<u>5,450.00</u>
	TOTAL EXPENDITURES	2,824,038.58	3,673,901.00	5,002,631.00
	REVENUES OVER/ (UNDER) EXPENDITURES	1,327,710.94	(623,369.00)	707,094.00

10 -GENERAL FUND

REVENUES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
10-3011 PROP. TAX. CUR.YR.ASSEMT	891,364.06	969,465.00	1,097,367.00
10-3013 PROP.TAX PRIOR YR COL.	10,021.60	8,000.00	8,000.00
10-3021 PEN & INT	8,793.85	7,500.00	7,500.00
10-3031 SALES TAX	2,888,529.36	1,192,500.00	1,355,000.00
10-3032 SALES TAX-ECO DEV RETURN	597,010.99	60,000.00	75,000.00
10-3041 FRANCHISE TAX	150,176.72	147,000.00	147,000.00
10-3061 MIXED DRINK TAX	13,821.06	15,000.00	20,000.00
10-3075 LEADERSHIP PROGRAM-DONATIONS	1,574.00	0.00	0.00
10-3081 BEAUTIFICATION DONATION	1,471.47	1,200.00	1,200.00
10-3101 ADMINISTRATIVE FEES	112,580.20	134,755.00	275,527.00
10-3111 COURT FINES	119,179.38	100,000.00	100,000.00
10-3121 BUILDING PERMITS	7,993.73	4,000.00	7,500.00
10-3131 ELEC. INSP. FEES	1,840.00	1,500.00	1,500.00
10-3132 FIRE INSPECTIONS	0.00	500.00	500.00
10-3141 BEER & WINE SALES PERMITS	2,685.00	2,000.00	2,000.00
10-3151 FIRE DEPT FEES	13,500.00	8,300.00	13,000.00
10-3152 RENTAL INCOME	1,000.00	750.00	0.00
10-3153 TOWER LEASE INCOME	9,286.62	8,200.00	8,200.00
10-3154 CAPITAL LEASE PROCEEDS	13,510.99	0.00	0.00
10-3155 PROCEEDS-SALE OF PROPERTY	23,000.00	0.00	0.00
10-3711 INTEREST INCOME	7,052.22	4,000.00	6,000.00
10-3712 INT INCOME BEAUTIFICATION	73.52	50.00	50.00
10-3714 INT. INCOME - SEIZURE FUND	8.33	25.00	0.00
10-3811 OTHER INCOME	18,576.99	3,000.00	3,000.00
10-3905 COLAGY	3,863.90	0.00	0.00
10-3906 MUN COURT TIME PAY FUND	187.50	0.00	0.00
10-3907 MUN COURT BLDG SECURITY FUND	2,197.90	1,500.00	1,800.00
10-3908 MUN COURT TECHNOLOGY FUND	2,122.00	1,500.00	1,600.00
10-3909 SEIZURE FUNDS	304.29	0.00	0.00
10-3910 LAW ENF CONT ED GRANT FUN	1,130.02	1,000.00	1,000.00
10-3911 GRANT INCOME	40,128.80	96,000.00	49,000.00
SUBTOTAL REVENUES	3,748,962.52	2,647,745.00	3,031,744.00
<u>FUND BALANCE BROUGHT FORWARD</u>			
10-2811 FUND BALANCE	399,787.00	399,787.00	2,535,286.00
10-2813 FUND BAL. BEAUTIFICATION	3,000.00	3,000.00	15,297.00
10-2815 FUND BALANCE-GENERAL EQUIP	0.00	0.00	127,398.00
TOTAL FUND BALANCE	402,787.00	402,787.00	2,677,981.00
	=====	=====	=====
TOTAL REVENUES	4,151,749.52	3,050,532.00	5,709,725.00
	=====	=====	=====

3011

PROP. TAX. CUR.YR.ASSEMNEXT YEAR NOTES:

Total Taxable Value 2020 as of today \$284,193,246
 Certified Net Taxable Value 2121 \$317,092,782
 Freeze Adjusted Taxable Value \$272,114,856
 Tax Rate 0.4993

10 -GENERAL FUND

REVENUES	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	APPROVED
	Estimated Tax Revenue	\$ 1,358,669	
	Contested value (\$47.5M)		
	86.6% Collection revenue	\$ 1,176,607	
	Actual Freeze Tax	\$ 185,760	
	Total Estimated Tax Revenue	\$ 1,362,368	
	Minus Gen RFGD 2010 (\$335K)	-\$ 265,000	
	Total Gen Fund M&O Tax Revenue	\$ 1,097,367	
3031	SALES TAX	NEXT YEAR NOTES: 2020/2021 Est total sales tax \$2,000,000 2021/2022 Proj sales tax \$1,600,000 General Fund \$1,200,000 -5% Change -\$ 60,000 Gen Fund Sales Tax \$1,140,000 Projected Ind Sales Tax \$ 215,000 Total Gen Fund Proj Sales Tax \$1,355,000 (based on 5 yr average minus audit collections and 2 year low avg Ind Sales Tax)	
3032	SALES TAX-ECO DEV RETURN	NEXT YEAR NOTES: Review	
3101	ADMINISTRATIVE FEES	NEXT YEAR NOTES: Administrative Fees: 2% of MDD Budget \$ 32,124 Executive Assistant/ Web and Digital Media \$ 25,419 2% of CVB Budget \$ 6,086 2% Water fund \$ 33,573 2% Sewer \$ 15,175 2% Sanitation \$ 5,650 Total \$118,027 USE FEES: Equipment use fees for dump truck 2019 (pay off note Water) and street sweeper, and 2021 Equipment from Water, Sewer & Sanitation Water \$139,000 Sewer \$ 9,250 Sanitation \$ 9,250 Total \$157,500	
3911	GRANT INCOME	NEXT YEAR NOTES: STEP Grant amount \$ 16,000 CJD Grant Police Truck \$ 33,000	

10 -GENERAL FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>11-ADMINISTRATION</u>			
10-411-4211 SALARIES	198,918.06	262,200.00	270,500.00
10-411-4216 JUDGE SALARY	10,200.00	10,525.00	10,525.00
10-411-4217 ATTORNEY SALARY	10,200.00	11,000.00	11,000.00
10-411-4221 SS TAX EXP	15,006.13	20,100.00	20,700.00
10-411-4222 TEC TAX	549.01	720.00	1,300.00
10-411-4223 TMRS	6,209.11	9,200.00	10,200.00
10-411-4225 EMP HEALTH INS	21,075.04	36,000.00	38,600.00
10-411-4311 SUPPLIES	12,963.29	12,000.00	13,000.00
10-411-4355 DUES & FEES	3,297.71	3,500.00	2,700.00
10-411-4411 GAS & OIL	3,238.75	3,500.00	3,500.00
10-411-4421 VEHICLE RPR & MAINT	775.79	2,000.00	3,000.00
10-411-4510 FACILITY MAINT.	3,185.49	2,500.00	33,000.00
10-411-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	52,717.74	43,400.00	64,500.00
10-411-4515 TECH SUPPORT	2,904.18	4,000.00	5,000.00
10-411-4521 W/COMP	919.54	1,800.00	2,200.00
10-411-4522 GEN LIA	14,415.94	14,600.00	18,500.00
10-411-4531 TELEPHONE	5,702.04	7,300.00	7,300.00
10-411-4532 ELECTRICITY	6,157.43	7,000.00	6,000.00
10-411-4533 UTILITY SERVICES	0.00	0.00	1,300.00
10-411-4541 APP.DIST FEES	37,088.98	38,000.00	46,500.00
10-411-4542 ELECTION EXP.	0.00	4,300.00	4,300.00
10-411-4543 MUN. COURT COST	45,575.02	30,000.00	30,000.00
10-411-4581 LEGAL & ACCT.	15,480.00	16,500.00	16,500.00
10-411-4582 ADVERTISING	1,189.00	1,000.00	1,000.00
10-411-4583 RETURN CHECKS	3,943.20	0.00	0.00
10-411-4585 TRAVEL	2,655.45	7,600.00	7,600.00
10-411-4587 TRAINING / CONT. EDUCATION	1,118.15	8,000.00	8,000.00
10-411-4588 POSTAGE	3,589.94	3,500.00	2,500.00
10-411-4589 MISC.	924.54	5,000.00	5,000.00
10-411-4711 BLDG IMPROVEMENTS	7,261.68	10,000.00	18,000.00
10-411-4712 SPECIAL PROJECTS	148,177.80	100,000.00	11,000.00
10-411-4715 CODIFY ORD.	3,064.56	4,000.00	9,000.00
10-411-4721 FURNITURE	1,689.50	2,000.00	3,000.00
10-411-4731 OFFICE EQUIP	18,747.03	19,000.00	12,500.00
10-411-4751 VEHICLE	8,580.08	8,500.00	8,500.00
10-411-4808 LEADERSHIP PROGRAM	462.83	8,300.00	0.00
10-411-4810 BR. CO. CHILD WELFARE	2,000.00	2,000.00	2,000.00
10-411-4811 BWD PUBLIC LIBRARY	10,000.00	10,000.00	10,000.00
10-411-4812 CORINNE T SMITH ANIMAL SHLTR	3,000.00	3,000.00	3,000.00
10-411-4813 BR. CO. AMBULANCE SERV	6,069.00	6,100.00	6,100.00
10-411-4814 CHAMBER OF COMMERCE	840.00	1,200.00	1,200.00
10-411-4815 ECONOMIC DEVELOPMENT	73,000.00	0.00	0.00
10-411-4816 THE ARK	4,000.00	4,000.00	4,000.00
10-411-4817 BEAUTIFICATION COMMISSION	3,939.66	3,500.00	3,500.00
10-411-4818 BR.CO. SENIOR CITIZENS	5,000.00	5,000.00	5,000.00
10-411-4819 LOCAL ORGANIZATIONS	0.00	2,500.00	2,500.00
10-411-4821 EOC	0.00	2,000.00	10,000.00

10 -GENERAL FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
10-411-4822 DEBT SERVICE-2017 SERIES	81,600.00	82,300.00	80,000.00
10-411-4825 GRANT RSRV	0.00	30,500.00	0.00
TOTAL 11-ADMINISTRATION	857,431.67	869,145.00	833,525.00
411-4211 SALARIES	NEXT YEAR NOTES: 3% COL		
411-4225 EMP HEALTH INS	NEXT YEAR NOTES: 9647.28 x 4 employees		
411-4355 DUES & FEES	NEXT YEAR NOTES: TML \$1,000 Oncore Com \$ 200 Atmos Com \$ 160 WCTCOG \$ 150 TAMIO \$ 100 TCMA \$ 300 TMCA \$ 125 ERCOT \$ 100 BWD Bul \$ 200 BOAT \$ 50 Misc. \$ 250		
411-4510 FACILITY MAINT.	NEXT YEAR NOTES: Window and facade repairs to the City Hall \$25,000 Landscaping \$5,000		
411-4513 ANNUAL SOFTWARE SUBSCRIPT	NEXT YEAR NOTES: Incode \$24,500 CivicPlus \$ 3,150 CivicReady \$ 5,215 SeeClickFix \$ 7,000 MyGov CE/PE \$ 8,160 ZacTax \$ 1,500 Esri \$ 500 Encode Plus \$ 7,000 Agenda Mang \$ 3,500 Adobe \$ 1,039 Godaddy \$ 840 Zoom \$ 200 Municode \$ 1,600 Total \$64,204		
411-4522 GEN LIA	NEXT YEAR NOTES: 8.8% Increase 2021/2022		
411-4533 UTILITY SERVICES	NEXT YEAR NOTES: WATER/SEWER/SANITATION - CITY SERVICES CITY HALL		
411-4541 APP.DIST FEES	NEXT YEAR NOTES:		

10 -GENERAL FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
Appraisal Budget 2021/2022 increased by 3.99% and collections budget increased by 3.97% based on projected collections			
	Appraisal Budget	\$38,369.76	
	Collections Budget	\$ 8,047.29	
	Total	\$46,471.05	
411-4581 LEGAL & ACCT.	NEXT YEAR NOTES: If single audit is necessary share cost with water/sewer		
411-4711 BLDG IMPROVEMENTS	NEXT YEAR NOTES: Lighting Council Room \$3,000 Break Room Improvements \$15,000		
411-4712 SPECIAL PROJECTS	NEXT YEAR NOTES: AirEvac 44 member coverage \$ 2,860 Emp.Benefits \$ 6,500 Shirts for Admin/Council/Mayor \$ 1,000 Total \$10,360		
411-4715 CODIFY ORD.	NEXT YEAR NOTES: City Ordiance review \$5,000 Annual Codification cost \$4,000		
411-4721 FURNITURE	NEXT YEAR NOTES: Replacement office Chairs \$2,000 Misc \$1,000		
411-4731 OFFICE EQUIP	NEXT YEAR NOTES: Copier \$194 per month \$2,335 Scanner/Copier \$1,639 postage \$ 600 2 Computer \$2,000 2 printers \$ 800 Server Space \$5,000 Total \$10,039		
411-4819 LOCAL ORGANIZATIONS	NEXT YEAR NOTES: New Request this Year: Greenleaf Cemetery MHMR		
411-4821 EOC	NEXT YEAR NOTES: Match for Generator Grant \$10,000 Split with Water/Sewer		
411-4822 DEBT SERVICE-2017 SERIES	NEXT YEAR NOTES: Principal \$45,000 Interest \$34,975 Total 21/22 \$79,975		

10 -GENERAL FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
12-STREET			
10-412-4211 SALARIES	43,492.82	46,175.00	56,100.00
10-412-4212 OVERTIME	564.57	1,000.00	1,000.00
10-412-4221 SS TAX EXP	3,345.70	3,550.00	4,300.00
10-412-4222 TEC TAX	144.00	150.00	600.00
10-412-4223 TMRS	1,514.37	1,800.00	1,500.00
10-412-4225 EMP HEALTH INS	9,032.16	9,000.00	9,700.00
10-412-4311 SUPPLIES	5,394.80	10,000.00	7,000.00
10-412-4315 UNIFORMS	289.97	700.00	1,650.00
10-412-4411 GAS & OIL	7,451.24	8,000.00	7,000.00
10-412-4512 EQUIP RPR & MAINT	3,037.15	10,000.00	8,000.00
10-412-4521 W/COMP	1,379.31	3,500.00	4,300.00
10-412-4522 GEN LIA	2,638.12	2,700.00	3,000.00
10-412-4532 ELECTRICITY	34,230.19	40,000.00	55,000.00
10-412-4589 MISC.	196.25	1,000.00	1,000.00
10-412-4711 R.O.W. IMPROVEMENTS	0.00	0.00	10,000.00
10-412-4712 STREET IMPROVEMENTS	182,986.50	365,000.00	1,290,000.00
10-412-4713 STREET SIGNS	1,767.78	20,000.00	20,000.00
10-412-4741 EQUIP GENERAL	165,425.00	0.00	0.00
10-412-4821 DEBT SERVICE - DUMP TRUCK	33,706.51	33,707.00	98,000.00
10-412-4822 DEBT SERVICE - SWEEPER	34,236.86	34,234.00	34,234.00
10-412-4823 DEBT SERVICE - EQUIPMENT 2021	0.00	0.00	106,000.00
TOTAL 12-STREET	530,833.30	590,516.00	1,718,384.00

412-4211	SALARIES	NEXT YEAR NOTES: \$1.00 per hour pay increase
412-4225	EMP HEALTH INS	NEXT YEAR NOTES: 9647.28 x 1
412-4315	UNIFORMS	NEXT YEAR NOTES: \$825 per employee x2
412-4522	GEN LIA	NEXT YEAR NOTES: 8.8% Increase 2021/2022
412-4532	ELECTRICITY	NEXT YEAR NOTES: Add lighting in intersections and areas of safety concern. Early Blvd Street Light Replacement \$17,000
412-4711	R.O.W. IMPROVEMENTS	NEXT YEAR NOTES: Holiday lighting Streetscaping
412-4712	STREET IMPROVEMENTS	NEXT YEAR NOTES: Crack Seal \$ 10,000 Levelup \$ 40,000 McDonald Cash match \$ 35,000 Seal Coat \$100,000

10 -GENERAL FUND

EXPENDITURES	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	APPROVED
Contract Labor	\$ 20,000		
Drainage Projects	\$ 10,000		
Kelcy Way	\$500,000		
Minor Street Projects	\$ 35,000		
Skyview/Longhorn	\$ 40,000		
Autumn Dr.	\$300,000		
Crescent Neighborhood			
Street Levelup	\$100,000		
Boardwalk & street			
Town Center	\$100,000		
Total	\$1,290,000		
412-4713 STREET SIGNS	NEXT YEAR NOTES:		
	Replacement \$ 5,000		
	Sign Project \$15,000		
412-4741 EQUIP GENERAL	NEXT YEAR NOTES:		
	Debt Payment 3 years Split with Gen/Wtr/Swr/San for:		
	Air Compressor Trailer		
	Numatic roller		
	Dumptruck		
	Fire Brush Truck		
	Mini Excavator		
	Trench Compactor		
	Grapple Trailer		
	Trailer with rolloff		
	\$26,500 per fund		
412-4821 DEBT SERVICE - DUMP TRUCK	NEXT YEAR NOTES:		
	Review		
	Pay off Dumptruck \$94,000 (PRINCIPAL)		
	\$ 4,000 (INTEREST)		
412-4822 DEBT SERVICE - SWEEPER	NEXT YEAR NOTES:		
	Review		
412-4823 DEBT SERVICE - EQUIPMENT 2	NEXT YEAR NOTES:		
	Debt Payment 3 years Split with Gen/Wtr/Swr/San for:		
	Air Compressor Trailer		
	Numatic roller		
	Dumptruck		
	Fire Brush Truck		
	Mini Excavator		
	Trench Compactor		
	Grapple Trailer		
	Trailer with rolloff		
	\$26,500 per fund		

10 -GENERAL FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
13-FIRE DEPARTMENT			
10-413-4211 SALARIES	234,820.93	280,234.00	301,200.00
10-413-4212 VOLUNTEER PAY	0.00	0.00	10,000.00
10-413-4221 SS TAX EXP	17,963.74	20,672.00	23,200.00
10-413-4222 TEC TAX	1,420.59	200.00	4,300.00
10-413-4223 TMRS	0.00	8,800.00	9,000.00
10-413-4225 EMP HEALTH INS	0.00	27,000.00	38,800.00
10-413-4311 SUPPLIES	5,280.21	5,700.00	5,700.00
10-413-4313 EQUIP REPLACEMENT	2,748.36	5,500.00	5,500.00
10-413-4315 UNIFORMS	1,785.59	2,300.00	3,000.00
10-413-4355 DUES & SUBS.	1,294.50	3,000.00	4,000.00
10-413-4411 GAS & OIL	4,010.04	4,000.00	4,000.00
10-413-4421 VEHICLE RPR & MAINT	10,657.95	20,100.00	5,000.00
10-413-4510 FACILITY MAINT.	18,777.41	3,600.00	15,000.00
10-413-4512 EQUIPMENT RPR & MAINT	0.00	0.00	15,000.00
10-413-4515 RADIO/BEEPER EXP	2,260.18	135,000.00	8,100.00
10-413-4521 W/COMP	1,839.08	8,600.00	15,200.00
10-413-4522 GEN LIA	7,977.86	8,100.00	9,200.00
10-413-4529 DISABILITY INS	3,520.00	3,600.00	3,600.00
10-413-4531 TELEPHONE	0.00	0.00	1,200.00
10-413-4532 ELECTRICITY	3,027.05	3,000.00	3,000.00
10-413-4533 NATURAL GAS	394.36	1,400.00	1,000.00
10-413-4544 FIRE FIGHTER FEES	0.00	2,500.00	2,500.00
10-413-4587 CONT EDUCATION	1,294.87	2,100.00	3,200.00
10-413-4589 MISC.	1,040.69	2,600.00	2,000.00
10-413-4741 EQUIP GENERAL	0.00	5,000.00	16,000.00
10-413-4771 TRUCK	22,741.45	132,500.00	11,500.00
10-413-4816 911 DISPATCH SERVICE	8,004.08	10,000.00	12,000.00
10-413-4817 DISPATCH SERVICE	880.00	38,000.00	44,000.00
TOTAL 13-FIRE DEPARTMENT	351,738.94	733,506.00	576,200.00

413-4211 SALARIES	NEXT YEAR NOTES: Convert 1 PT to FT Add \$10,000 for OT \$2.00 per hour pay increase
413-4212 VOLUNTEER PAY	NEXT YEAR NOTES: Volunteer Pay \$10,000 \$20 per call as established by policy.
413-4223 TMRS	NEXT YEAR NOTES: New Fire full-time fire fighter \$2934
413-4225 EMP HEALTH INS	NEXT YEAR NOTES: 9647.28 x 4
413-4313 EQUIP REPLACEMENT	NEXT YEAR NOTES: 2 Ipads, AED pads & batteries, SCBA batteries
413-4355 DUES & SUBS.	NEXT YEAR NOTES:

10 -GENERAL FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
Reporting Software \$2,000			
413-4421 VEHICLE RPR & MAINT	NEXT YEAR NOTES: basic maintenance on vehicles.		
413-4510 FACILITY MAINT.	NEXT YEAR NOTES: Roof Repairs \$10,000 Facade Repair \$ 5,000		
413-4512 EQUIPMENT RPR & MAINT	NEXT YEAR NOTES: basic maintenance on equipment. Tires for Brush 82 6 for \$1450 and Tanker 84. Back 8 for \$3800.		
413-4515 RADIO/BEEPER EXP	NEXT YEAR NOTES: Service agreement for Radios 25 \$ 5,100 Edispatch,wifi,Texas Communication \$ 3,000 Total \$ 8,100		
413-4522 GEN LIA	NEXT YEAR NOTES: 8.8% Increase 2021/2022		
413-4531 TELEPHONE	NEXT YEAR NOTES: \$50 per month Cellphone stipen Fire Chief and Asst. Chief/Marshal		
413-4589 MISC.	NEXT YEAR NOTES: PHONE STIPEN MOVED TO TELEPHONE LINE ITEM		
413-4741 EQUIP GENERAL	NEXT YEAR NOTES: Replacment of Fire hose, A&B Foam \$16,000		
413-4771 TRUCK	NEXT YEAR NOTES: Rescue Truck Payment \$ 11,250 Replace Brush 81 Replace Brush 81 (Keep this one, New 80, and 82) Operate 3 brush trucks plus the rescue truck. Volunteers to pay for remount and to outfit. \$50,000 financed. debt service under Streets??		
413-4816 911 DISPATCH SERVICE	NEXT YEAR NOTES: Increase based on population increase		
413-4817 DISPATCH SERVICE	NEXT YEAR NOTES: Increase based on increase in CFS \$44,000		

14-POLICE DEPARTMENT

10-414-4211 SALARIES	431,073.10	447,300.00	527,500.00
10-414-4212 OVERTIME	25,058.10	40,000.00	40,000.00
10-414-4221 SS TAX EXP	34,601.51	34,500.00	40,500.00
10-414-4222 TEC TAX	1,445.40	1,500.00	2,800.00

10 -GENERAL FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
10-414-4223 TMRS	15,692.02	17,000.00	21,500.00
10-414-4225 EMP. HEALTH INS.	81,742.53	90,000.00	106,200.00
10-414-4311 SUPPLIES	11,393.74	10,000.00	12,000.00
10-414-4315 UNIFORMS	6,435.63	7,000.00	10,200.00
10-414-4355 DUES & FEES	210.00	1,000.00	1,000.00
10-414-4411 GAS & OIL	18,450.70	24,000.00	24,000.00
10-414-4421 VEHICLE RPR & MAINT	7,599.55	7,000.00	7,000.00
10-414-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	29,612.63	30,000.00	35,000.00
10-414-4514 TECH SUPPORT	4,019.31	3,000.00	4,000.00
10-414-4515 RADIO/BEEPER EXP.	0.00	152,884.00	4,100.00
10-414-4521 W/COMP	14,712.64	14,000.00	20,100.00
10-414-4522 GEN LIA	11,264.32	11,300.00	13,000.00
10-414-4531 TELEPHONE	16,294.23	15,000.00	15,000.00
10-414-4571 D.R.E.A.M.S. EXPENSE	2,458.09	2,500.00	2,500.00
10-414-4572 SEIZURE FUND EXP.	151.98	1,500.00	1,500.00
10-414-4573 BLDG. SECURITY EXP.	0.00	500.00	500.00
10-414-4574 COURT TECH. EXP.	4,141.05	2,000.00	2,000.00
10-414-4587 CONT EDUCATION	5,603.98	6,000.00	6,000.00
10-414-4588 POSTAGE	115.60	300.00	300.00
10-414-4589 MISC.	2,824.81	2,000.00	2,000.00
10-414-4590 BR. CO. JAIL FEES	350.00	2,000.00	2,000.00
10-414-4591 COLLECTION AGNCY FEES	3,256.70	0.00	0.00
10-414-4741 EQUIP. GENERAL	37,341.51	52,000.00	38,872.00
10-414-4751 VEHICLE	25,338.66	70,000.00	98,000.00
10-414-4816 911 DISPATCH SERV	12,204.08	10,000.00	12,000.00
10-414-4820 DISPATCH SERV	1,408.00	44,000.00	50,000.00
TOTAL 14-POLICE DEPARTMENT	804,799.87	1,098,284.00	1,099,572.00

414-4211	SALARIES	NEXT YEAR NOTES: Add Code Enforcement Officer to PD \$37,000 \$2.00 per hour pay increase
414-4225	EMP. HEALTH INS.	NEXT YEAR NOTES: 9647.28 x 11 employees
414-4315	UNIFORMS	NEXT YEAR NOTES: Add \$1,200 for new postion uniform and gear.
414-4513	ANNUAL SOFTWARE SUBSCRIPT	NEXT YEAR NOTES: Incode \$18,000 Tyler RMS-Evidence \$ 6,000 Watchguard maintenance \$ 3,500 Copsync \$ 5,000 Leads on Line \$ 1,200 Casefile online \$ 1,000
414-4515	RADIO/BEEPER EXP.	NEXT YEAR NOTES: Service agreement for Radios 20 \$ 4,080 Total \$ 4,100

10 -GENERAL FUND

EXPENDITURES		2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
414-4522	GEN LIA	NEXT YEAR NOTES: 8.8% Increase 2021/2022		
414-4741	EQUIP. GENERAL	NEXT YEAR NOTES: Copier contract \$1,272 Tazer Payment \$2,000 Total 3,272 2 new computers, taser cartridges, rifle & attachment 1 car computer, 1 radar unity, Replace 1RE/ 2Vista Cameras, New postion equipment 1 mobile laptop, 1 body camera, 1 rifle, 1 shotgun		
414-4751	VEHICLE	NEXT YEAR NOTES: One new 4x4 Grant Funded \$33,000. Equipment it \$20,000 CID Durango and equipment \$45,000		
414-4816	911 DISPATCH SERV	NEXT YEAR NOTES: Increase due to the increase in City of Early Population		
414-4820	DISPATCH SERV	NEXT YEAR NOTES: Increase based on increase number of CFS Split Dispacth contract with FD \$44,000 BPD Mobile Internet Access CAD \$ 3,500 \$176 per month \$ 2,112 Total \$49,612		

15-PARKS & RECREATION

10-415-4211 SALARIES	78,175.09	77,900.00	152,500.00
10-415-4212 OVERTIME	295.97	1,500.00	2,500.00
10-415-4221 SS TAX EXP	5,949.09	6,000.00	11,700.00
10-415-4222 TEC TAX	299.18	300.00	1,100.00
10-415-4223 TMRS	2,611.50	2,900.00	5,300.00
10-415-4225 EMP. HEALTH INS.	18,064.32	18,000.00	29,000.00
10-415-4311 SUPPLIES	13,935.19	8,000.00	10,000.00
10-415-4315 UNIFORMS	1,857.66	1,600.00	3,300.00
10-415-4355 DUES & FEES	0.00	500.00	500.00
10-415-4421 VEHICLE RPR & MAINT	4,198.98	5,000.00	2,700.00
10-415-4510 FACILITY MAINT.	12,030.72	9,000.00	15,000.00
10-415-4512 EQUIPMENT RPR & MAINT	0.00	0.00	3,300.00
10-415-4521 W/COMP	3,218.39	2,500.00	5,500.00
10-415-4522 GEN LIABILITY	5,631.00	5,700.00	6,500.00
10-415-4532 ELECTRICITY	9,071.68	12,500.00	10,000.00
10-415-4533 UTILITY SERVICES	0.00	0.00	3,200.00
10-415-4534 WATER	0.00	400.00	400.00
10-415-4587 TRAINING/CONT. ED	36.00	1,000.00	1,000.00
10-415-4589 MISC.	1,565.15	2,000.00	2,000.00
10-415-4741 EQUIP GEN	42,000.34	70,500.00	60,000.00
10-415-4791 PARK IMP	80,294.54	153,000.00	444,000.00
TOTAL 15-PARKS & RECREATION	279,234.80	378,300.00	769,500.00

10 -GENERAL FUND

EXPENDITURES		2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
415-4211	SALARIES	NEXT YEAR NOTES: \$1.00 per hour pay increase		
415-4225	EMP. HEALTH INS.	NEXT YEAR NOTES: 9647.28 x 3 employees		
415-4311	SUPPLIES	NEXT YEAR NOTES: Clay, conditioner, sand, bases, field paint, rakes, fertilizer, seed 10,000		
415-4315	UNIFORMS	NEXT YEAR NOTES: \$825 per employee x4		
415-4421	VEHICLE RPR & MAINT	NEXT YEAR NOTES: Misc Repairs \$1,500 NexTraq x 5 \$1200		
415-4510	FACILITY MAINT.	NEXT YEAR NOTES: General Repairs \$3,000 4 disc valves for irrigation, irrigation field 1&5, Tball, \$ 1,500 Repair Early Mural \$ 2,500 Shop Fence \$12,000 Total \$15,000		
415-4512	EQUIPMENT RPR & MAINT	NEXT YEAR NOTES: Misc Repairs \$1,500 Tires for Ranger \$1,500 zero turn blades, turf renovator blades, flail mower blades		
415-4522	GEN LIABILITY	NEXT YEAR NOTES: 8.8% Increase 2021/2022		
415-4533	UTILITY SERVICES	NEXT YEAR NOTES: WATER/SEWER/SANITATION - CITY SERVICES ACCOUNT CITY PARK AND MCDONALD PARK METERS		
415-4741	EQUIP GEN	NEXT YEAR NOTES: 2 weed eaters, hand held blower, backpack blower, 4 back pack sprayers, Impact and cordless batteries, air compressor, Ventrac Arero-vator ovseeding, fertilization, level ups. 1 Cheverlot 4x4 2500 \$52,000 Utility Bed and Equip		
415-4791	PARK IMP	NEXT YEAR NOTES: General Park Improvements \$ 20,000 Field #5 Improvements \$ 20,000 Sidewalk Project \$ 25,000 2 scoreboards 2&5 \$ 14,000 Pavilion McDonald Park \$ 15,000		

10 -GENERAL FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
Public Fishing Pond		\$250,000	
Walking Trail Town Center		\$100,000	
Total		\$444,000	
<u>16-FIRE MARSHAL</u>			
10-416-4311 SUPPLIES	0.00	250.00	250.00
10-416-4315 UNIFORMS	0.00	300.00	300.00
10-416-4411 GAS & OIL	0.00	1,000.00	1,000.00
10-416-4571 PUBLIC EDUCATION	0.00	250.00	250.00
10-416-4587 CONT. EDUCATION	0.00	150.00	150.00
10-416-4589 MISCELLANEOUS	0.00	200.00	500.00
10-416-4741 EQUIPMENT GEN	0.00	2,000.00	3,000.00
TOTAL 16-FIRE MARSHAL	0.00	4,150.00	5,450.00
416-4741 EQUIPMENT GEN	NEXT YEAR NOTES: Ipad for the Fire Marshal, 5 Knox Boxes \$3,000		
TOTAL EXPENDITURES	2,824,038.58	3,673,901.00	5,002,631.00
ESTIMATED BALANCE	1,327,710.94	(623,369.00)	707,094.00

22 -CONV. & VISITOR BUREAU
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>				
	SUBTOTAL REVENUES	225,458.34	232,300.00	216,000.00
	FUND BAL. BROUGHT FORWARD	<u>58,240.00</u>	<u>58,240.00</u>	<u>101,223.00</u>
	TOTAL REVENUES	283,698.34	290,540.00	317,223.00
<u>EXPENDITURE SUMMARY</u>				
	22-C.V.B.	139,018.49	214,352.00	269,287.00
	24-VISITOR/EVENT CTR	<u>17,036.31</u>	<u>46,900.00</u>	<u>33,900.00</u>
	TOTAL EXPENDITURES	156,054.80	261,252.00	303,187.00
	REVENUES OVER/(UNDER) EXPENDITURES	127,643.54	29,288.00	14,036.00

22 -CONV. & VISITOR BUREAU

REVENUES	2019-2020		2021-2022 APPROVED
	ACTUAL	BUDGET	
22-3051 MOTEL TAX	273,912.08	300,000.00	300,000.00
22-3052 RETURNED H.O.T. FUNDS	(82,048.34)	(107,700.00)	(105,000.00)
22-3055 SPONSORSHIP	2,000.00	0.00	0.00
22-3153 FACILITY RENTAL	5,950.00	4,000.00	5,000.00
22-3155 AMENITIES RENTAL	261.00	0.00	0.00
22-3156 EQUIPMENT RENTAL	0.00	500.00	500.00
22-3711 INTEREST INCOME	383.60	500.00	500.00
22-3811 OTHER INCOME	25,000.00	35,000.00	15,000.00
SUBTOTAL REVENUES	225,458.34	232,300.00	216,000.00
<u>FUND BALANCE BROUGHT FORWARD</u>			
22-2811 FUND BALANCE	58,240.00	58,240.00	101,223.00
TOTAL FUND BALANCE	58,240.00	58,240.00	101,223.00
 TOTAL REVENUES	 283,698.34	 290,540.00	 317,223.00
3811	OTHER INCOME	NEXT YEAR NOTES: MDD \$15,000 Operations	

283,698.34 290,540.00

317,223.00

3811 OTHER INCOME NEXT YEAR NOTES:
MDD \$15,000 Operations

22 -CONV. & VISITOR BUREAU

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>22-C.V.B.</u>			
22-422-4211 SALARIES	43,160.04	61,500.00	66,500.00
22-422-4221 SS TAX EXP	3,247.92	4,700.00	5,100.00
22-422-4222 TEC TAX	144.00	300.00	600.00
22-422-4223 TMRS	1,484.02	1,700.00	1,900.00
22-422-4225 EMP. HEALTH INS	9,032.16	9,000.00	19,295.00
22-422-4311 SUPPLIES	1,146.05	1,000.00	1,000.00
22-422-4355 DUES & FEES	5,753.79	3,442.00	3,642.00
22-422-4411 GAS & OIL	775.93	1,000.00	1,000.00
22-422-4421 VEHICLE REPAIR & MAINT.	77.45	1,000.00	1,000.00
22-422-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	197.48	0.00	1,350.00
22-422-4514 TECH SUPPORT	0.00	0.00	1,000.00
22-422-4521 W/COMP	459.77	650.00	300.00
22-422-4522 GEN LIABILITY	630.84	1,050.00	800.00
22-422-4531 TELEPHONE	0.00	0.00	600.00
22-422-4533 UTILITY SERVICES	1,039.61	1,000.00	0.00
22-422-4580 ADMINISTRATIVE FEES	4,700.00	6,175.00	6,086.00
22-422-4581 LEGAL & PROFESSIONAL FEES	0.00	0.00	1,000.00
22-422-4582 ADVERTISING - MEDIA	9,260.90	21,000.00	32,300.00
22-422-4583 ADVERTISING - PROMO ITEMS	252.00	3,000.00	3,000.00
22-422-4585 TRAVEL EXPENSE	837.21	4,135.00	4,700.00
22-422-4587 CONT. ED / TRAINING	295.00	2,200.00	2,814.00
22-422-4588 POSTAGE	0.00	200.00	200.00
22-422-4589 MISC. EXPENSE	179.86	0.00	3,000.00
22-422-4712 SPECIAL PROJECTS	55,120.76	90,800.00	111,600.00
22-422-4731 OFFICE EQUIPMENT	1,223.70	500.00	500.00
TOTAL 22-C.V.B.	139,018.49	214,352.00	269,287.00

422-4223 TMRS NEXT YEAR NOTES:
Convert PT to FT \$1,700

422-4225 EMP HEALTH INS NEXT YEAR NOTES:
9647.28 x 2 employees

422-4513 ANNUAL SOFTWARE SUBSCRIPT NEXT YEAR NOTES:
CivicPlus Department Header \$350
Other hosting and website needs \$1,000

422-4522 GEN LIABILITY NEXT YEAR NOTES:
8.8% Increase 2021/2022

422-4580 ADMINISTRATIVE FEES NEXT YEAR NOTES:
\$6,086

422-4585	TRAVEL EXPENSE	NEXT YEAR NOTES:	
		Travel College Year 2	\$1,115
		Travel Summit	\$ 840
		TACVB Annual Conference	\$1,050

22 -CONV. & VISITOR BUREAU

EXPENDITURES		2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
		TACVB Midwinter Conference	\$ 630	
		State Fair	\$1,000	
422-4587	CONT. ED / TRAINING	NEXT YEAR NOTES:		
		Travel College Year 2	\$ 875	
		Travel Summit	\$ 399	
		TACVB Annual Conference	\$ 705	
		TACVB Midwinter Conference	\$ 485	
		Local Training	\$ 100	
422-4589	MISC. EXPENSE	NEXT YEAR NOTES:		
		City Swag store		
422-4712	SPECIAL PROJECTS	NEXT YEAR NOTES:		
		State Couples Fishing Tournament	\$ 3,500	
		Brownwood Bass Club Tournament	\$ 1,500	
		HPU Homecoming	\$ 2,500	
		HPU Alumni Tournament	\$ 2,500	
		Hunters Apperication	\$ 1,600	
		Rod Run	\$ 3,000	
		HPU Battle @ Camp Bowie	\$ 2,500	
		Brown County Rodeo	\$ 1,000	
		Lyric Theater	\$ 2,000	
		Baseball/Softball State	\$ 2,000	
		Southwest Amputee	\$ 6,000	
		Chamber Golf	\$ 4,000	
		HPU Conference Basketball Championship	\$ 0,000	
		High School Fishing Tournament	\$ 2,500	
		Second Annual Shoot for the Cause	\$ 1,000	
		Young guns Stock Show	\$ 1,000	
		TourismEvents/Promo	\$ 20,000	
		Summer Concert Series	\$ 50,000	
		Community Events (MDD/Gen	\$ 5,000	
		Total	\$111,600	
<u>24-VISITOR/EVENT CTR</u>				
22-424-4311	SUPPLIES	2,938.26	2,000.00	2,000.00
22-424-4510	FACILITY MAINTENANCE	1,457.16	3,600.00	4,500.00
22-424-4522	GEN. LIABILITY	0.00	2,400.00	2,400.00
22-424-4531	TELEPHONE	1,165.16	1,200.00	1,500.00
22-424-4532	ELECTRICITY	5,835.42	6,500.00	6,500.00
22-424-4533	UTILITY SERVICES	2,651.66	1,200.00	4,500.00
22-424-4589	MISC.	3.69	2,500.00	2,500.00
22-424-4721	FURNITURE / APPLIANCES	848.96	2,500.00	7,500.00
22-424-4741	SITE IMPROVEMENTS	2,136.00	25,000.00	2,500.00
TOTAL 24-VISITOR/EVENT CTR		17,036.31	46,900.00	33,900.00
424-4721	FURNITURE / APPLIANCES	NEXT YEAR NOTES:		
		Training Chairs and tables		
TOTAL EXPENDITURES		156,054.80	261,252.00	303,187.00
ESTIMATED BALANCE		127,643.54	29,288.00	14,036.00

25 -M.D.D. PROJECT FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>				
	SUBTOTAL REVENUES	711,468.65	461,400.00	496,700.00
	FUND BAL. BROUGHT FORWARD	<u>626,342.00</u>	<u>626,342.00</u>	<u>1,296,317.00</u>
	TOTAL REVENUES	1,337,810.65	1,087,742.00	1,793,017.00
<u>EXPENDITURE SUMMARY</u>				
	25-M.D.D. ADMINISTRATION	170,242.55	200,100.00	218,793.00
	26-M.D.D. PROPERTY MGMT	25,765.45	62,200.00	54,200.00
	27-M.D.D. PROJECTS	<u>329,897.21</u>	<u>284,510.00</u>	<u>1,445,000.00</u>
	TOTAL EXPENDITURES	525,905.21	546,810.00	1,717,993.00
	REVENUES OVER/ (UNDER) EXPENDITURES	811,905.44	540,932.00	75,024.00

25 -M.D.D. PROJECT FUND

REVENUES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
25-3031 SALES TAX	847,678.55	397,500.00	451,000.00
25-3033 SALES TAX - ECO DEV RETURN	(248,703.79)	(30,000.00)	(36,000.00)
25-3152 LEASE/RENTAL INCOME	92,251.20	76,000.00	65,000.00
25-3153 FACILITY RENTAL	1,445.00	2,300.00	2,500.00
25-3154 COPIER/FAX CENTER INCOME	1,505.00	1,500.00	600.00
25-3155 UTILITY REIMBURSEMENT	10,017.22	8,000.00	7,500.00
25-3711 INTEREST INCOME	3,184.58	2,000.00	2,000.00
25-3811 MISC INCOME	4,090.89	4,100.00	4,100.00
SUBTOTAL REVENUES	711,468.65	461,400.00	496,700.00

FUND BALANCE BROUGHT FORWARD

25-2811 FUND BALANCE	626,342.00	626,342.00	1,296,317.00
TOTAL FUND BALANCE	626,342.00	626,342.00	1,296,317.00

TOTAL REVENUES	1,337,810.65	1,087,742.00	1,793,017.00
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3031 SALES TAX CURRENT YEAR NOTES:
 2019/2020 total sales tax \$1,500,000
 MDD \$ 375,000
 10% neg Change -\$ 37,500
 Industrial Sales tax \$ 60,000
 MDD Fund Sales Tax \$ 397,500

3031 SALES TAX NEXT YEAR NOTES:
 2020/2021 Est total sales tax \$1,710,000
 2021/2022 Proj sales tax \$1,600,000
 MDD Fund \$ 400,000
 -5% Change -\$ 20,000
 MDD Fund Sales Tax \$ 380,000
 Projected Ind Sales Tax \$ 71,000
 Total MDD Fund Proj Sale Tax \$ 451,000
 (based on 5 yr average minus audit collections and 2 year
 low avg Ind Sales Tax)

3033 SALES TAX - ECO DEV RETCURRENT YEAR NOTES:
 50% rebate of Industrial/manufactuing sales tax 2020/2021
 \$30,000

3033 SALES TAX - ECO DEV RETNEXT YEAR NOTES:
 50% rebate of Industrial/manufactuing sales tax 2021/2022
 \$15,000

3152 LEASE/RENTAL INCOME CURRENT YEAR NOTES:
 No 819 Early Blvd Lease income

3152 LEASE/RENTAL INCOME NEXT YEAR NOTES:

25 -M.D.D. PROJECT FUND

REVENUES	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	APPROVED
	Business Complex Lease income		
3811	MISC INCOME	CURRENT YEAR NOTES: Agri Revenue from Hay sales 80 bales \$4,000	

25 -M.D.D. PROJECT FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
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25-M.D.D. ADMINISTRATION

25-425-4211 SALARIES	92,806.19	72,200.00	79,200.00
25-425-4212 OVERTIME	761.81	0.00	0.00
25-425-4221 SS TAX EXP	7,048.70	5,550.00	6,100.00
25-425-4222 TEC TAX	288.00	300.00	300.00
25-425-4223 TMRS	3,224.78	2,750.00	3,300.00
25-425-4225 EMP. HEALTH INS	15,022.00	9,000.00	9,700.00
25-425-4311 SUPPLIES	1,199.02	2,000.00	2,000.00
25-425-4355 DUES & FEES	625.00	1,500.00	1,500.00
25-425-4411 GAS & OIL	1,269.31	1,500.00	1,500.00
25-425-4421 VEHICLE RPR & MAINT	503.19	1,000.00	1,000.00
25-425-4510 FACILITY MAINT.	455.73	0.00	0.00
25-425-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	2,609.80	3,500.00	9,000.00
25-425-4515 TECH SUPPORT	166.79	3,000.00	3,000.00
25-425-4521 W/COMP	459.77	300.00	350.00
25-425-4531 TELEPHONE	1,252.81	500.00	800.00
25-425-4580 CITY ADMIN/ACCT SERVICES	10,200.00	41,700.00	57,543.00
25-425-4581 LEGAL & ACCOUNTING	5,500.00	7,000.00	7,000.00
25-425-4582 ADVERTISING	1,297.21	2,000.00	2,000.00
25-425-4585 TRAVEL EXPENSE	3,126.28	7,000.00	7,000.00
25-425-4586 RECRUITMENT	20,000.00	33,300.00	23,000.00
25-425-4587 CONT. ED / TRAINING	155.00	2,500.00	2,500.00
25-425-4588 POSTAGE	33.46	500.00	500.00
25-425-4589 MISC.	929.70	500.00	500.00
25-425-4731 OFFICE EQUIPMENT	<u>1,308.00</u>	<u>2,500.00</u>	<u>1,000.00</u>
TOTAL 25-M.D.D. ADMINISTRATION	<u>170,242.55</u>	<u>200,100.00</u>	<u>218,793.00</u>

425-4211 SALARIES	CURRENT YEAR NOTES: 2% COL raise
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425-4225 EMP. HEALTH INS	NEXT YEAR NOTES: 9647.28 x 1 employees
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425-4421 VEHICLE RPR & MAINT	CURRENT YEAR NOTES: NexTraq x 1 \$240
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425-4513 ANNUAL SOFTWARE SUBSCRIPT	NEXT YEAR NOTES: <table> <tbody> <tr> <td>Esri</td> <td>\$1,500</td> </tr> <tr> <td>ZacTax</td> <td>\$ 750</td> </tr> <tr> <td>Adobe Suite</td> <td>\$ 610</td> </tr> <tr> <td>View Pro ArcGIS HUB</td> <td>\$3,500</td> </tr> <tr> <td>ViewPro Geolocator</td> <td>\$4,000</td> </tr> <tr> <td>Total</td> <td>\$8,860</td> </tr> </tbody> </table>	Esri	\$1,500	ZacTax	\$ 750	Adobe Suite	\$ 610	View Pro ArcGIS HUB	\$3,500	ViewPro Geolocator	\$4,000	Total	\$8,860
Esri	\$1,500												
ZacTax	\$ 750												
Adobe Suite	\$ 610												
View Pro ArcGIS HUB	\$3,500												
ViewPro Geolocator	\$4,000												
Total	\$8,860												

425-4580 CITY ADMIN/ACCT SERVICES	CURRENT YEAR NOTES: 3% of budget for Administrative services (accounting, oversite, supervision, lawn maint, agriculture operation of 106 1/2 Early Blvd. ect) \$16,400
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25 -M.D.D. PROJECT FUND

EXPENDITURES		2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
Executive Assistant/ Web and Digital Media \$25,300				
425-4580	CITY ADMIN/ACCT SERVICES	NEXT YEAR NOTES: 2% of budget for Administrative services (accounting, oversite, supervision, lawn maint, agriculture operation of 106 1/2 Early Blvd. ect) \$32,124 Executive Assistant/ Web and Digital Media \$25,419		
425-4586	RECRUITMENT	CURRENT YEAR NOTES: Re negotiate contract with Retail Coach New Props for ICSC FTW \$1,500 Drone \$8,000		
425-4586	RECRUITMENT	NEXT YEAR NOTES: Re negotiate contract with Retail Coach \$20,000 New Props for ICSC FTW \$1,500		
26-M.D.D. PROPERTY MGMT				
25-426-4311	SUPPLIES	1,260.57	2,500.00	2,500.00
25-426-4312	OFFICE COPIES	231.11	1,200.00	1,200.00
25-426-4510	FACILITY MAINTENANCE	5,375.05	8,500.00	5,000.00
25-426-4522	GEN. LIABILITY	4,415.76	4,500.00	5,500.00
25-426-4531	TELEPHONE	605.28	6,500.00	1,000.00
25-426-4532	ELECTRICITY	10,862.24	12,000.00	12,000.00
25-426-4533	UTILITY SERVICES	2,938.69	5,000.00	5,000.00
25-426-4582	ADVERTISING / MARKETING	36.75	2,000.00	1,000.00
25-426-4589	MISC.	40.00	500.00	1,000.00
25-426-4721	FURNITURE / APPLIANCES	0.00	4,500.00	5,000.00
25-426-4741	SITE IMPROVEMENTS	0.00	15,000.00	15,000.00
TOTAL 26-M.D.D. PROPERTY MGMT		25,765.45	62,200.00	54,200.00
426-4522	GEN. LIABILITY	NEXT YEAR NOTES: 8.8% Increase 2021/2022		
426-4721	FURNITURE / APPLIANCES	CURRENT YEAR NOTES: Replace Tables and Chairs \$3,500		
426-4721	FURNITURE / APPLIANCES	NEXT YEAR NOTES: Replace Tables and Chairs \$3,500		
426-4741	SITE IMPROVEMENTS	CURRENT YEAR NOTES: remodel lobby, main meeting room, and conference room.		
27-M.D.D. PROJECTS				
25-427-4712	SPECIAL PROJECTS	329,897.21	284,510.00	1,445,000.00
TOTAL 27-M.D.D. PROJECTS		329,897.21	284,510.00	1,445,000.00
427-4712	SPECIAL PROJECTS	CURRENT YEAR NOTES: \$ 30,000 Hobby Lobby Grant Last Payment 2023 \$ 35,000 EVEC Operations/Carpeting		

25 -M.D.D. PROJECT FUND

EXPENDITURES	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	APPROVED
<hr/>			
	\$ 51,094 Debit Service Payment 405 Early Blvd.(2039)		
	\$ 61,417 Debit Service 106 1/2 Early Blvd.		
	\$ 7,000 Hay production Fert,herb,		
	\$100,000 Special Projects		
	\$284,510 Total Line Item		
427-4712 SPECIAL PROJECTS	NEXT YEAR NOTES:		
	\$ 75,000 Hteao Grant		
	\$ 30,000 Hobby Lobby Grant Last Payment 2023		
	\$ 15,000 EVEC Operations		
	\$ 5,000 Local Community Economic events grant		
	\$ 51,094 Debit Service Payment 405 Early Blvd.(2039)		
	\$ 61,417 Debit Service 106 1/2 Early Blvd.		
	\$ 7,000 Hay production Fert,herb,		
	\$ 500,000 Kelcy Way Construction		
	\$ 200,000 Batting Cage and walkways Town Center		
	\$ 380,000 Boardwalk and Street design and Construction Town Center		
	\$ 120,000 Special Projects		
	\$1,444,511 Total Line Item		
TOTAL EXPENDITURES	525,905.21	546,810.00	1,717,993.00
ESTIMATED BALANCE	811,905.44	540,932.00	75,024.00

40 -GEN. RFGD 2010
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>				
SUBTOTAL REVENUES		2,183,571.36	293,000.00	265,000.00
FUND BAL. BROUGHT FORWARD		<u>88,300.00</u>	<u>88,300.00</u>	<u>76,071.00</u>
TOTAL REVENUES		2,271,871.36	381,300.00	341,071.00
<u>EXPENDITURE SUMMARY</u>				
41-GEN RFDG BOND		<u>2,211,648.46</u>	<u>345,262.50</u>	<u>331,800.00</u>
TOTAL EXPENDITURES		2,211,648.46	345,262.50	331,800.00
REVENUES OVER/ (UNDER) EXPENDITURES		60,222.90	36,037.50	9,271.00

40 -GEN. RFGD 2010

REVENUES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
40-3012 PROPERTY TAX REVENUE	306,490.83	293,000.00	265,000.00
40-3013 DELEQUENT TAXES	4,182.34	0.00	0.00
40-3021 PEN & INT	3,311.88	0.00	0.00
40-3715 INTEREST INCOME	564.82	0.00	0.00
40-3811 OTHER INCOME	330.37	0.00	0.00
40-3914 OTHER FIN SOURCE-BOND PROCEEDS	<u>1,868,691.12</u>	<u>0.00</u>	<u>0.00</u>
SUBTOTAL REVENUES	2,183,571.36	293,000.00	265,000.00
FUND BALANCE BROUGHT FORWARD			
40-2815 FUND BALANCE	<u>88,300.00</u>	<u>88,300.00</u>	<u>76,071.00</u>
TOTAL FUND BALANCE	<u>88,300.00</u>	<u>88,300.00</u>	<u>76,071.00</u>
 TOTAL REVENUES	 2,271,871.36	 381,300.00	 341,071.00

40 -GEN. RFGD 2010

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
41-GEN RFDG BOND			
40-441-4912 CO'S PRINCIPLE 2010 RFDG BONDS	300,000.00	285,000.00	251,000.00
40-441-4913 OTHER FIN USES-BOND REFUNDING	1,780,000.00	0.00	0.00
40-441-4914 REFUNDING BOND ISSUANCE COST	47,375.00	0.00	0.00
40-441-4922 CO'S INT EXP. 2010 RFDG BONDS	71,664.28	59,462.50	80,000.00
40-441-4932 CO'S FEES 2010 RFDG BONDS	12,609.18	800.00	800.00
TOTAL 41-GEN RFDG BOND	2,211,648.46	345,262.50	331,800.00
TOTAL EXPENDITURES	2,211,648.46	345,262.50	331,800.00
ESTIMATED BALANCE	60,222.90	36,037.50	9,271.00

42 -DEBT SERVICE
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>				
	SUBTOTAL REVENUES	71,442.97	82,300.00	82,300.00
	FUND BAL. BROUGHT FORWARD	0.00	0.00	33,923.00
	TOTAL REVENUES	71,442.97	82,300.00	116,223.00
<u>EXPENDITURE SUMMARY</u>				
	42-PROJECT DEBT SERVICE	82,300.00	82,300.00	82,300.00
	TOTAL EXPENDITURES	82,300.00	82,300.00	82,300.00
	REVENUES OVER/ (UNDER) EXPENDITURES	(10,857.03)	0.00	33,923.00

42 -DEBT SERVICE

REVENUES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
42-3715 INTEREST INCOME	150.79	0.00	0.00
42-3811 OTHER INCOME	(10,307.82)	0.00	0.00
42-3912 TRANSFER TO	81,600.00	82,300.00	82,300.00
SUBTOTAL REVENUES	71,442.97	82,300.00	82,300.00
 <u>FUND BALANCE BROUGHT FORWARD</u>			
42-2815 FUND BALANCE	0.00	0.00	33,923.00
TOTAL FUND BALANCE	0.00	0.00	33,923.00
 TOTAL REVENUES	71,442.97	82,300.00	116,223.00

42 -DEBT SERVICE

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
42-PROJECT DEBT SERVICE			
42-442-4911 CERT. OF OBLIG-PRINCIPAL	45,000.00	45,000.00	45,000.00
42-442-4921 CERT. OF OBLIG. INT. EXP	37,000.00	37,000.00	37,000.00
42-442-4931 CERT. OF OBLIG. FEES	300.00	300.00	300.00
TOTAL 42-PROJECT DEBT SERVICE	82,300.00	82,300.00	82,300.00
TOTAL EXPENDITURES	82,300.00	82,300.00	82,300.00
ESTIMATED BALANCE	(10,857.03)	0.00	33,923.00

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 202150 -WATER FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>				
	SUBTOTAL REVENUES	1,361,502.49	1,300,600.00	1,330,000.00
	FUND BAL. BROUGHT FORWARD	<u>370,338.00</u>	<u>370,338.00</u>	<u>395,203.00</u>
	TOTAL REVENUES	1,731,840.49	1,670,938.00	1,725,203.00
<u>EXPENDITURE SUMMARY</u>				
	51-WATER DEPARTMENT	<u>1,176,020.11</u>	<u>1,596,050.00</u>	<u>1,685,573.00</u>
	TOTAL EXPENDITURES	1,176,020.11	1,596,050.00	1,685,573.00
	REVENUES OVER/ (UNDER) EXPENDITURES	555,820.38	74,888.00	39,630.00

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2021

50 -WATER FUND

REVENUES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
50-3211 WATER SALES	1,322,080.71	1,260,000.00	1,296,000.00
50-3212 TAPS	5,500.00	2,000.00	2,000.00
50-3220 LATE FEES	0.00	0.00	24,000.00
50-3712 INTEREST INCOME	1,588.72	3,600.00	2,000.00
50-3812 OTHER INCOME	32,333.06	35,000.00	6,000.00
SUBTOTAL REVENUES	1,361,502.49	1,300,600.00	1,330,000.00
<u>FUND BALANCE BROUGHT FORWARD</u>			
50-2812 FUND BALANCE	370,338.00	370,338.00	395,203.00
TOTAL FUND BALANCE	370,338.00	370,338.00	395,203.00
TOTAL REVENUES	1,731,840.49	1,670,938.00	1,725,203.00

3211 WATER SALES NEXT YEAR NOTES:
 Five year average \$1,302,670
 Increase base rate to
 \$28.00
 Reduce Tier Rates to
 \$6.95
 \$7.95
 \$8.95

50 -WATER FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>51-WATER DEPARTMENT</u>			
50-451-4111 WATER PURCHASE	292,151.16	301,000.00	303,000.00
50-451-4151 ELECTRICITY	15,039.12	16,000.00	16,000.00
50-451-4211 SALARIES	269,576.54	294,700.00	267,000.00
50-451-4212 OVERTIME	16,966.09	15,000.00	15,000.00
50-451-4221 SS TAX EXP	21,837.06	22,600.00	21,000.00
50-451-4222 TEC TAX	1,024.37	1,200.00	1,300.00
50-451-4223 TMRS	9,250.87	10,900.00	10,100.00
50-451-4225 EMP. HEALTH INS	47,418.84	45,000.00	38,600.00
50-451-4311 SUPPLIES	27,150.52	30,000.00	20,000.00
50-451-4315 UNIFORMS	3,328.01	4,800.00	4,000.00
50-451-4355 DUES & FEES	6,171.60	8,500.00	8,500.00
50-451-4411 GAS & OIL	8,560.08	8,000.00	9,000.00
50-451-4421 VEHICLE RPR & MAINT	22,764.65	6,500.00	6,500.00
50-451-4510 FACILITY MAINT.	8,379.56	15,000.00	44,000.00
50-451-4512 EQUIPMENT RPR & MAINT	10,216.58	19,200.00	7,500.00
50-451-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	24,572.01	51,000.00	29,000.00
50-451-4514 SYSTEM RPR	23,628.70	100,000.00	120,000.00
50-451-4515 TECH SUPPORT	1,184.94	500.00	1,500.00
50-451-4521 W/COMP	8,735.63	12,000.00	9,200.00
50-451-4522 GEN LIA	10,449.74	11,650.00	12,500.00
50-451-4531 TELEPHONE	3,766.59	4,000.00	4,600.00
50-451-4533 NATURAL GAS	169.02	750.00	750.00
50-451-4550 BAD DEBTS / COLLECTION FEES	4,441.69	3,500.00	3,500.00
50-451-4581 LEGAL & ACCT	1,750.00	1,750.00	1,750.00
50-451-4582 ADVERTISING	199.00	500.00	500.00
50-451-4583 RETURN CHECKS	2,114.42	0.00	0.00
50-451-4587 CONT. EDUCATION	3,069.04	4,000.00	4,000.00
50-451-4588 POSTAGE	5,390.04	5,200.00	5,200.00
50-451-4589 MISC	1,160.27	1,000.00	1,000.00
50-451-4741 EQUIP GENERAL	41,480.04	42,000.00	153,500.00
50-451-4742 SYSTEM IMPROVEMENTS	86,773.93	127,900.00	60,000.00
50-451-4751 VEHICLE	0.00	0.00	52,000.00
50-451-4800 380 AGREEMENT	18,300.00	18,000.00	22,200.00
50-451-4820 ADMIN/FACILITY USE FEE	15,150.00	15,100.00	33,573.00
50-451-4912 CO'S PRINCIPLE SERIES 2009	0.00	240,000.00	245,000.00
50-451-4921 CO'S INTEREST	163,550.00	158,800.00	154,000.00
50-451-4931 CO'S FEES	300.00	0.00	300.00
TOTAL 51-WATER DEPARTMENT	1,176,020.11	1,596,050.00	1,685,573.00

451-4111 WATER PURCHASE

NEXT YEAR NOTES:

Brown County Water Improvement District Increased their whole sale water rate from \$1.7209 per 1000 gallons to \$1.7525.

2020/2021 122,901,407*\$1.7209 = \$211,501

2021/2022 122,901,407*\$1.7525 = \$215,385

BCWID debt for new treatment plant \$7330.15*12 \$87,962

50 -WATER FUND

EXPENDITURES		2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
451-4225	EMP. HEALTH INS	NEXT YEAR NOTES: 9647.28 x 4		
451-4315	UNIFORMS	NEXT YEAR NOTES: \$4,000		
451-4510	FACILITY MAINT.	NEXT YEAR NOTES: \$ 6,500 general repairs \$10,000 Replace Roof Split with Fire \$10,000 Fencing for the shop \$ 2,500 Walk thru side door \$15,000 Facility backup generator use fee.		
451-4513	ANNUAL SOFTWARE SUBSCRIPT	NEXT YEAR NOTES: MyGov \$ 4,080 ESRI \$ 2,947 INCODE \$ 3,500 Badger/Beacon \$ 9,805 HACH \$ 3,200 Cityworks Annual \$ 3,000 Total \$28,532		
451-4514	SYSTEM RPR	NEXT YEAR NOTES: \$ 2,500 heater for the pump station \$ 2,050 Service and Inspection Water Pumps \$60,000 Replace 200 transmitters and encoders \$10,000 Water repairs on Autumn Dr \$10,000 Water Repairs on McDonald Drive \$30,000 General Repairs		
451-4522	GEN LIA	NEXT YEAR NOTES: 8.8% Increase 2021/2022		
451-4531	TELEPHONE	NEXT YEAR NOTES: \$600 Cell phone stipend x2		
451-4741	EQUIP GENERAL	NEXT YEAR NOTES: Dump Truck Use Fee \$94,000 Pay off note Sweeper Use Fee \$18,500 UTV Side by side \$15,000 UseFee for Equpt Purchase 2021 \$26,500 Dumptruck		
451-4742	SYSTEM IMPROVEMENTS	NEXT YEAR NOTES: \$30,000 New Water Line Kelcy Way		
451-4751	VEHICLE	NEXT YEAR NOTES: 1 Cheverlot 4x4 2500 \$45,000 Utility Bed and Equip		
451-4800	380 AGREEMENT	NEXT YEAR NOTES:		

50 -WATER FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 74 for 7 years \$37,000 for 74 units. Split between water 60% \$22,200, sewer 20% \$7,400, sanitation 20% \$7,400 Obligation Complete 2026			
451-4820 ADMIN/FACILITY USE FEE	NEXT YEAR NOTES: 2% Admin, finance, HR, and facility fees \$33,573		
TOTAL EXPENDITURES	1,176,020.11	1,596,050.00	1,685,573.00
ESTIMATED BALANCE	555,820.38	74,888.00	39,630.00

60 -SEWER FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>				
SUBTOTAL REVENUES		531,299.81	499,000.00	663,500.00
FUND BAL. BROUGHT FORWARD		<u>133,085.00</u>	<u>133,085.00</u>	<u>139,235.00</u>
TOTAL REVENUES		664,384.81	632,085.00	802,735.00
<u>EXPENDITURE SUMMARY</u>				
61-SEWER DEPARTMENT		437,107.76	545,000.00	720,925.00
62-AGRICULTURE		<u>27,643.06</u>	<u>71,500.00</u>	<u>52,500.00</u>
TOTAL EXPENDITURES		464,750.82	616,500.00	773,425.00
REVENUES OVER/ (UNDER) EXPENDITURES		199,633.99	15,585.00	29,310.00

60 -SEWER FUND

REVENUES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
60-3311 SEWER SALES	477,594.86	455,000.00	590,000.00
60-3312 TAPS	2,600.00	800.00	800.00
60-3313 PLUMBING PERMITS	3,075.00	2,200.00	2,200.00
60-3322 AGRICULTURE INCOME	38,275.00	40,000.00	70,000.00
60-3712 INTEREST-BANK/TEXAS	5,413.81	0.00	0.00
60-3713 INTEREST INCOME	821.14	1,000.00	500.00
60-3813 OTHER INCOME	3,520.00	0.00	0.00
SUBTOTAL REVENUES	531,299.81	499,000.00	663,500.00

FUND BALANCE BROUGHT FORWARD

60-2813 FUND BALANCE	133,085.00	133,085.00	139,235.00
TOTAL FUND BALANCE	133,085.00	133,085.00	139,235.00

TOTAL REVENUES	664,384.81	632,085.00	802,735.00
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3311 SEWER SALES NEXT YEAR NOTES:
 Five year average \$463,959.00
 Increase base rate to
 \$27.00 Residential and Commercial
 \$45.50 Multi family under <10
 \$55.00 Multi family over 10<

3322 AGRICULTURE INCOME NEXT YEAR NOTES:
 1400 bales at \$50 per bale \$70,000

60 -SEWER FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
61-SEWER DEPARTMENT			
60-461-4151 ELECTRICITY	10,394.31	10,000.00	10,000.00
60-461-4211 SALARIES	79,052.56	84,900.00	111,800.00
60-461-4212 OVERTIME	12,362.69	15,000.00	10,000.00
60-461-4221 SS TAX EXP	6,960.44	6,500.00	8,600.00
60-461-4222 TEC TAX	376.48	500.00	800.00
60-461-4223 TMRS	2,864.56	3,200.00	4,600.00
60-461-4225 EMP HEALTH INS.	18,064.32	18,000.00	29,000.00
60-461-4311 SUPPLIES	6,536.14	5,700.00	5,700.00
60-461-4315 UNIFORMS	1,490.39	2,400.00	2,400.00
60-461-4355 DUES & FEES	823.42	2,000.00	2,000.00
60-461-4411 GAS & OIL	6,537.20	6,500.00	5,000.00
60-461-4421 VEHICLE RPR & MAINT	1,819.00	4,500.00	3,500.00
60-461-4510 FACILITY MAINTENANCE	28,159.64	4,000.00	17,000.00
60-461-4512 EQUIPMENT RPR & MAINT	16,237.53	27,500.00	27,000.00
60-461-4514 SYSTEM RPR	15,564.87	20,000.00	35,000.00
60-461-4521 W/COMP	5,517.20	7,600.00	5,000.00
60-461-4522 GEN LIABILITY	9,588.00	10,700.00	11,600.00
60-461-4550 BAD DEBTS / COLLECTION FEES	2,310.78	0.00	0.00
60-461-4581 LEGAL & ACCT	2,396.12	4,250.00	4,250.00
60-461-4587 CONT. EDUCATION	369.90	2,000.00	2,000.00
60-461-4589 MISC	665.95	1,700.00	2,000.00
60-461-4741 EQUIP GENERAL	15,855.37	9,250.00	95,500.00
60-461-4743 SYSTEM IMPROVEMENTS	10,478.89	41,100.00	55,000.00
60-461-4800 380 AGREEMENT	6,100.00	6,000.00	7,400.00
60-461-4820 ADMIN/FACILITY USE FEE	6,100.00	6,100.00	15,175.00
60-461-4912 CO'S PRINCIPAL 2015	0.00	75,000.00	80,000.00
60-461-4921 CO'S INT. 2015	170,132.00	170,000.00	170,000.00
60-461-4931 CO'S FEES 2015	350.00	600.00	600.00
TOTAL 61-SEWER DEPARTMENT	437,107.76	545,000.00	720,925.00

461-4225 EMP HEALTH INS. NEXT YEAR NOTES:
9647.28 x 2

461-4315 UNIFORMS NEXT YEAR NOTES:
\$850 X 3 employees

461-4510 FACILITY MAINTENANCE NEXT YEAR NOTES:
Facility Generator Use Fee \$7,000
Generator match Sligers \$7,000

461-4514 SYSTEM RPR NEXT YEAR NOTES:
\$10,000 Sewer Repairs on Autumn Dr

60 -SEWER FUND

EXPENDITURES		2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
\$10,000 Sewer Repairs on McDonald Dr				
461-4589	MISC	NEXT YEAR NOTES: \$300 Cellphone stipend X1		
461-4741	EQUIP GENERAL	NEXT YEAR NOTES: Use fees for Sweeper \$ 9,250 Use Fees for Mini,Dumptruck2 Trench Compactor \$26,500 Genpack for the mini exc \$ 4,250 Bomag Hand Compactor \$ 3,500 1 Cheverlot 4x4 2500 Sewer \$52,000		
461-4743	SYSTEM IMPROVEMENTS	NEXT YEAR NOTES: General Improvemnts \$ 25,000 New Sewerline on Kelcy Way \$ 30,000		
461-4800	380 AGREEMENT	NEXT YEAR NOTES: Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 74 for 7 years \$37,000 for 74 units. Split between water 60% \$22,200,sewer 20% \$7,400, sanitation 20% \$7,400 Obligation Complete 2026		
461-4820	ADMIN/FACILITY USE FEE	NEXT YEAR NOTES: 2% overall budget for admin, finance, HR, and facility fee. \$15,175		
62-AGRICULTURE				
60-462-4211	SALARIES	3,215.00	5,000.00	3,500.00
60-462-4311	SUPPLIES	6,904.62	30,000.00	46,500.00
60-462-4512	EQUIPMENT RPR & MAINT	4,253.47	2,500.00	2,500.00
60-462-4741	EQUIPMENT GENERAL	299.97	21,000.00	0.00
60-462-4742	SITE IMPROVEMENTS	1,680.00	8,000.00	0.00
60-462-4745	CONTRACT LABOR	11,290.00	5,000.00	0.00
TOTAL 62-AGRICULTURE		27,643.06	71,500.00	52,500.00
TOTAL EXPENDITURES				
		464,750.82	616,500.00	773,425.00
ESTIMATED BALANCE				
		199,633.99	15,585.00	29,310.00

70 -SANITATION FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>				
SUBTOTAL REVENUES		484,614.39	480,250.00	558,250.00
FUND BAL. BROUGHT FORWARD		<u>207,404.00</u>	<u>185,254.00</u>	<u>65,719.00</u>
TOTAL REVENUES		692,018.39	665,504.00	623,969.00
<u>EXPENDITURE SUMMARY</u>				
71-SANITATION DEPARTMENT		<u>487,770.02</u>	<u>552,313.00</u>	<u>588,290.00</u>
TOTAL EXPENDITURES		<u>487,770.02</u>	<u>552,313.00</u>	<u>588,290.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES		204,248.37	113,191.00	35,679.00

70 -SANITATION FUND

REVENUES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
70-3411 SANITATION SERVICE	415,101.13	412,000.00	490,000.00
70-3412 CONTRACT SERVICES	68,590.00	68,000.00	68,000.00
70-3714 INTEREST INCOME	267.52	100.00	100.00
70-3814 OTHER INCOME	655.74	150.00	150.00
SUBTOTAL REVENUES	484,614.39	480,250.00	558,250.00
<u>FUND BALANCE BROUGHT FORWARD</u>			
70-2813 RES FOR TRUCK PURCHASE	93,600.00	71,450.00	0.00
70-2814 FUND BALANCE	113,804.00	113,804.00	65,719.00
TOTAL FUND BALANCE	207,404.00	185,254.00	65,719.00
TOTAL REVENUES	692,018.39	665,504.00	623,969.00

3411	SANITATION SERVICE	NEXT YEAR NOTES: Five Year Average \$403,183 Increase base rate to \$22.00 for Res and Com Rollouts \$60.00 for Com Dumpster
3412	CONTRACT SERVICES	NEXT YEAR NOTES: Four Year Average \$70,103

70 -SANITATION FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>71-SANITATION DEPARTMENT</u>			
70-471-4131 LANDFILL FEES	112,990.88	120,000.00	120,000.00
70-471-4211 SALARIES	126,449.78	136,000.00	153,000.00
70-471-4212 OVERTIME	1,657.27	5,000.00	5,000.00
70-471-4221 SS TAX EXP	9,777.82	10,500.00	11,700.00
70-471-4222 TEC TAX	583.87	1,100.00	1,300.00
70-471-4223 TMRS	3,841.27	4,500.00	5,400.00
70-471-4225 EMP HEALTH INS	33,988.50	36,000.00	38,600.00
70-471-4311 SUPPLIES	1,205.36	3,000.00	1,500.00
70-471-4315 UNIFORMS	2,906.03	4,400.00	4,400.00
70-471-4411 GAS & OIL	26,092.98	22,000.00	22,000.00
70-471-4421 VEHICLE RPR & MAINT	28,760.79	41,300.00	45,000.00
70-471-4512 EQUIPMENT RPR & MAINT	4,949.45	10,000.00	5,000.00
70-471-4521 W/COMP	8,735.63	12,000.00	9,700.00
70-471-4522 GEN LIABILITY	6,294.46	6,900.00	7,100.00
70-471-4550 BAD DEBTS / COLLECTION FEES	2,743.19	0.00	0.00
70-471-4589 MISC.	161.00	250.00	1,000.00
70-471-4741 EQUIP GENERAL	15,477.63	24,250.00	66,750.00
70-471-4771 TRUCK	89,404.11	103,463.00	72,100.00
70-471-4800 380 AGREEMENT	6,100.00	6,000.00	7,400.00
70-471-4820 ADMIN/FACILITY USE FEE	5,650.00	5,650.00	11,340.00
TOTAL 71-SANITATION DEPARTMENT	487,770.02	552,313.00	588,290.00

471-4225	EMP HEALTH INS	NEXT YEAR NOTES: 9647.28 x 4
471-4315	UNIFORMS	NEXT YEAR NOTES: \$825/employee x 5
471-4589	MISC.	NEXT YEAR NOTES: Cellphon Stipend X2 \$600
471-4741	EQUIP GENERAL	NEXT YEAR NOTES: Facility Generator Use fee \$ 7,000 30 new metal dumpsters \$800 each \$24,000 Street Use Fee Sweeper \$ 9,250 Use Fee Dumptruck2 mini \$26,500 purchase of trailer rolloff grapple trailer
471-4771	TRUCK	NEXT YEAR NOTES: 2019 Sideload Residential Trash Truck \$26,222 5yrs 2020 Rearload Residential Trash Truck \$45,842 5 yrs Total \$72,064
471-4800	380 AGREEMENT	NEXT YEAR NOTES: Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 74 for 7 years

70 -SANITATION FUND

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<hr/>			
	\$37,000 for 74 units. Split between water 60% \$22,200, sewer 20% \$7,400, sanitation 20% \$7,400 Obligation Complete 2026		
471-4820 ADMIN/FACILITY USE FEE	NEXT YEAR NOTES: 2% Admin, finance, HR, and facility fee 11,340		
TOTAL EXPENDITURES	487,770.02	552,313.00	588,290.00
ESTIMATED BALANCE	204,248.37	113,191.00	35,679.00

80 -PROPERTY MANAGEMENT
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
<u>REVENUE SUMMARY</u>				
	SUBTOTAL REVENUES	33,405.63	33,100.00	33,100.00
	FUND BAL. BROUGHT FORWARD	<u>6,400.00</u>	<u>10,400.00</u>	<u>13,473.00</u>
	TOTAL REVENUES	39,805.63	43,500.00	46,573.00
<u>EXPENDITURE SUMMARY</u>				
	81- PROPERTY MANAGEMENT	<u>83,777.50</u>	<u>33,000.00</u>	<u>33,000.00</u>
	TOTAL EXPENDITURES	83,777.50	33,000.00	33,000.00
	REVENUES OVER/ (UNDER) EXPENDITURES	(43,971.87)	10,500.00	13,573.00

80 -PROPERTY MANAGEMENT

REVENUES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
80-3152 RENTAL INCOME	33,324.00	33,000.00	
80-3711 INTEREST INCOME	81.63	100.00	
SUBTOTAL REVENUES	33,405.63	33,100.00	
<u>FUND BALANCE BROUGHT FORWARD</u>			
80-2815 FUND BALANCE	6,400.00	10,400.00	
TOTAL FUND BALANCE	6,400.00	10,400.00	
TOTAL REVENUES	39,805.63	43,500.00	46,573.00

80 -PROPERTY MANAGEMENT

EXPENDITURES	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 APPROVED
81- PROPERTY MANAGEMENT			
80-481-4821 REFUND GRANT TO STATE (R&S)	33,324.00	33,000.00	33,000.00
80-481-4920 DEPRECIATION EXPENSE	50,453.50	0.00	0.00
TOTAL 81- PROPERTY MANAGEMENT	83,777.50	33,000.00	33,000.00
TOTAL EXPENDITURES	83,777.50	33,000.00	33,000.00
ESTIMATED BALANCE	(43,971.87)	10,500.00	13,573.00