



2019 – 2020 ANNUAL BUDGET

Mayor Robert Mangrum
Council Member Scott Callison
Council Member Leland Acker

Mayor Pro Tem Benny Allcorn
Council Member Charles Matlock
Council Member Travis Eoff

*“Walk with a purpose and you will collide
with destiny!” Dr. Bertice Berry, Ph. D.*

Tony Aaron City Administrator
Brenda Kilgo City Secretary

Budget Workshop: Jun-Aug 2019
Public Hearing: 08/16/2019
Public Hearing: 08/19/2019
Adopt Budget: 08/27/2019
Adopt Tax Rate: 08/27/2019

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August 27, 2019

Honorable Mayor and Council:

This budget letter is to present to you the proposed 2019-2020 Annual Budget for the Fiscal Year beginning October 1, 2019 and ending September 30, 2020.

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 capital improvements within our available resources. This budget is a reflection of a combination of efforts between city departments and private consultants to minimize the overall cost of those projects and allow for more to be accomplished with less funding.

This proposed budget includes financial information regarding the General Fund, Municipal Development Fund, Convention and Visitor's Bureau, Water Fund, Sewer Fund, Sanitation Fund, and numerous other special funds. The proposed budget for Fiscal Year 2019-2020 has a total estimated revenue of \$7,144,038 a 2.234% increase in revenue over 2018-2019 revenue projections. Our actual collections in the 2018-2019 were a slight decrease mostly attributed to a loss in utility revenues. Although we met our budget for those revenue, we were still down \$65,000 in utility revenues for the 2017-2018 actuals for that budget year. Because of conservative budget of those revenues, the loss in revenue did not significantly affect our budget or result in increased rates to our utility customers. There is a total estimated expenditures budgeted of \$6,687,030 a 4.378% increase over last year. The increase can be attributed to adding \$100,000 to the fire department budget for salaries, and converting a part-time patrol officer to a full-time position. The ending fund balance of all funds is projected at \$477,521.

With the opening of several new business and the closing of a few, sales tax is still projected to have a fiscal increase of around 2.740%. We have announced the opening of several more new businesses in 2020 and we are experiencing the closing of a few more. With these factors in mind, I have conservatively estimated our total sale tax collections for the City General fund and the Early Municipal Development District to come in about 12.647% lower than the fiscal year prior. Although we are optimistic we will exceed these projections and collect a higher percentage of sale tax, the budget expenditures are based on the 12.647% lower collection amount. We are fortunate to have the local economy that we do in Early, Texas. The value of maintaining a healthy sales tax driven economy is clearly to provide quality local government and services while keeping our property tax rate and collections as low as

possible. For this reason, as a policy our Mayor, the City Council, and my administration make working toward and developing a thriving local economy a top priority. The growth of our local economy is self-evident that when business thrive and growth happens our community grows in a healthy manner and provides government an opportunity to expand its services without over taxing its citizens.

The Brown County Appraisal District has certified total appraised taxable value within the City of Early at \$228,429,651 which is an increase of \$19,656,127 in total taxable value. Much of this growth is due to the new and recent development and construction that has occurred in the residential and commercial markets of Early, Texas

The current tax rate that was adopted last year is 0.5410. The effective tax rate for this budget year is calculated at 0.5183, this effective rate would be a decrease from the current year tax rate of 0.5410. The effective tax rate is the tax rate which will result in the same amount of tax revenue collected based on any increase or decrease in property tax value (excluding new values).

The rollback tax rate for this budget year is calculated at 0.5620. If a unit -- other than a school district -- adopts a tax rate higher than the calculated rollback rate, voters in the unit can circulate a petition calling for an election to roll back the adopted tax rate. The taxing unit's governing body determines if the petition is valid and, if so, calls for an election. If a majority of voters vote to roll back the tax rate, then the unit's rollback rate becomes the tax rate.

Our local sales tax has designated ½ of 1 percent as property tax relief. As our sales tax grows the more relief this ½ of 1 percent of local sales tax provides in the area of property tax. Due to a combination growth in both sales tax revenue and property tax revenue from increased value to the tax rolls. The council is given another year where a reduction in the tax rate could be considered.

The idea of reducing the tax rate was discuss by the council in budget workshops, although reducing the rate could be possible, adopting the tax rate at the same rate as last year will allow for an increase of \$100,000 to the salary line item of the fire department and convert a part-time police officer to a full-time position. Over the last five years the council has worked hard to increase the number of coverage hours by hiring off duty professional fire fighters and employing them part-time to staff the fire station and equipment. This year it was my recommendation, and the council felt it prudent, to maintain the existing tax rate and allow for increased funding in the areas of public safety. It was concluded that while the economy was helping us slowly grow the fire department that there was a possibility that in the future this could slow. By maintaining the rate at last year's rate, it helped to fill the need of first responders, but limited a tax rate increase to the citizens for another year. The council settled on maintaining the same tax rate of 0.5410. By adopting the tax rate 0.5410 the City of Early will receive additional property tax revenue in the amount of \$91,879 or an estimated increase over last year's property tax revenue by 4.380%. All of this amount and additional funds was put into the budget of the fire and police departments. As we move into next year, I will continually look for opportunities to build a budget around a reduction in property tax as long as the basic needs of our citizens can be met.

The 0.5410 rate includes a debt service tax of 0.1385 cents generating \$265,191 and maintenance and operations (M&O) tax rate of 0.4025 cents generating \$942,072.

Debt Service payments:

We will dissolve this loan in this next fiscal year:

- \$35,000 annually 2016 Equipment for Sanitation Department. Maturity 2019

We will issue new short term debt in the amount of \$200,000 in this fiscal year:

- \$45,200 annually New Rear Load Sanitation Truck Maturity 2025

We will issue new short term debt in the amount of \$165,000 in this fiscal year:

- \$35,000 annually New Street Sweeper Maturity 2024

The following is all outstanding debt payments for the City of Early for FY 2018/2019:

- \$78,500 annually 2017 Rescue Fire Truck/ New Trash Truck Maturity 2022
- \$33,707 annually New Dump Truck Maturity 2023
- \$33,000 annually Solaris building Maturity 2025
- \$344,000 annually General RFGD Sewer Bond 2010. Maturity 2027
- \$79,700 annually 2017 Certificates of Obligation Visitors Center Maturity 2037
- \$102,500 annually BCWID Maturity 2028
- \$396,000 annually 09 Certificates of Obligation refinanced 2015. Maturity 2035
(These annual payments roll over to the WWTP payment in 2035.)
- \$245,000 annually 2015 Certificates of Obligation for WWTP. Maturity 2046

The Early Convention and Visitors Bureau is operating smoothly and the opening of The Early Visitors and Events Center has added a great community centric location that the Early community has always lacked. This year, we will be adding the welcome monument on the south corner of the property using funds from the CVB, MDD, and General Fund. We are continually booking it for various events and trainings. The Holiday Inn Express as added new hotel tax revenue that is being reinvested back into community events that promote the hotel and tourism industry and produce additional revenue to our business owners and sales tax to our general fund.

Last year, the Early Showcase experienced a rain out of the concert. Despite this happening, it was a great success and helped fill our hotels and restaurants with visitors. This year in September, we anticipate a great event with several new attractions and events. A "junior style" rodeo will be held during the event that will attract a different type of attendee.

The Early Municipal Development District (EMDD) has submitted a budget that continues their mission of assisting and encouraging growth in jobs, sales tax revenue, and community growth. Over the last year, the EMDD has provided grants and loans that have helped many

new and expanding businesses as well as helped with quality of life projects for our community. The economic development arm of the City of Early, the EMDD, is in a position to continue to increase its efforts to develop a thriving local economy. They have reached a point of financial strength to begin to look at more proactive approaches to continue the economic growth of our community.

The Brown County Water Improvement District has decreased the wholesale water rate by 0.003% after two years in a row of increases. The fact that they lowered the rate even by a small amount will help in a year where utility revenues have fallen sharply due to the amount of rain fall and the lack of outdoor watering. The City of Early has had a reduction in the amount of water revenue collected over last year in the amount of \$89,028 an estimated 7.5% decrease. With the conservative strategy that we use to budget our revenue and expenditures, we still made the budget projected water revenue and stayed within our expenditures. Because of this, there is no recommendation to increase any water, sewer, or sanitation rates to our customers with the exception of an increase to the bulk water rate we charge for construction use. The bulk water rate increase from \$6.95 to \$15.00 per one thousand dollars will help to cover operational cost and maintenance of operating a bulk water station. This increase in comparison to the total annual water revenue is minimal and will have little financial impact on the budget due to the low volume of sales of bulk water.

The Sewer Fund is also expected to experience a loss of 3.5% revenue over last year's collection. I am projecting that we will still make the budget revenue projections for the 2018-2019 budget and our expenditures have come in less than projected. For 2019-2020 revenue and expenditures have little changes projected. We will continue with our sewer rehab project in several neighborhoods using TWDB funds remaining. Do to these factors there is no recommendation for any rate increases in this department.

We are operating the WWTF and agricultural fields. This year we anticipate a revenue of \$35,000 in agricultural crops. The operational expenses are budgeted to be \$34,000 budgeting for a net profit of \$1,000. This is very conservative estimates on the revenue due to this being the first year of an established crop. There is a lot of room for exceeding the revenue estimate if the crop becomes established faster and we have more than one cutting in the first year. On the expenditure side of things, there are expenses for fencing, and other site development items that will not be ongoing expenses in the future. Once established, I project the net profit to be in the area of \$30,000 to \$40,000 per year.

The Sanitation Department is operating efficiently by providing a quality service with the lowest possible cost to our citizens. The contract with the City of Blanket is finishing up its second year. This arrangement has proven to be successful for both the City of Blanket and the City of Early. Because of this agreement, we were able to purchase a new residential sanitation truck this last year and we will be purchasing a new commercial truck this year. The City of Brownwood increased their landfill rate by 6% from \$34 to \$36 per ton. Although this increase could be pass on to our citizens, it is also able to be absorbed within our budget at this time due to the success of recent changes. There is no recommendation of rate increase or changes for the sanitation department for this budget year.

Major projects and expenditure planned for this budget include:

- Building improvements: \$40,000
 - Rehab the City hall drive- thru
 - Welcome monument for the EVEC
 - Misc. improvements
- Beautification Committee:
 - Street scape or right of way improvement project
- Street Projects:
 - Added Street lights
 - Purchase a new Street Sweeper and begin this program
 - \$10,000 Crack seal project (Early Street Dept)
 - \$30,000 Street Level Ups (Early Street Dept/Contract out)
 - \$75,000 Seal Coat Projects (Early Street Dept/Contract out)
 - \$25,000 Drainage projects
 - \$225,000 Street reconstruction (Early Street Dept/Contract out)
- Fire Department
 - Staffing three fire fighters on 7 days a week 365 days a year during the daytime.
 - One 24 hour position so there is a fire fighter on duty at the station overnight.
 - Paid on call for 360 nights a year. To support the fire fighter on duty overnight in the event of a major call.
 - Computer for fire fighter reporting and Fire Marshal \$12,000 in Equipment Repairs.
 - \$14,000 Vehicle and equipment maintenance budget
 - \$8,500 Facility Maint. To complete the Kitchen and build a hose ramp.
 - \$10,000 general equipment
 - \$6,000 dispatch equipment
- Police Department
 - Convert one Part-Time patrol officer to Full-Time.
 - \$35,000 One new patrol car.
 - \$27,500 Equipment for the patrol car, new in car cameras.
 - \$6,000 Dispatch Equipment
- Parks and Recreation
 - \$37,000 New Van for the inmate work crew.
 - \$15,000 McDonald Park
 - Demolish the old locker room
 - \$20,000 Ballpark improvements
 - \$30,000 General improvements (Walkways etc)
- Convention and Visitors Bureau "CVB" (Hotel Funds)
 - Funds to continue to advertise and promote the Community of Early.
 - \$44,600 for funding special projects that promote the hotel and tourism industries in our community.
 - \$10,000 Welcome Monument EVEC
 - \$15,000 Wayfinding and Street Signs

- \$30,000 of hotel funds for the continuation of Early Showcase. The remainder of this budget is supported by sponsorship, ticket sales, and other revenue from the event.
 - \$19,300 Visitors and Events Center Operations.
- Municipal Development District (MDD)
 - The MDD will continue its recruitment efforts to promote job and retail growth in our community.
 - The MDD continues to operate office leasing at two locations and has over a 80% occupancy.
 - The lease income is in excess of \$90,000 annually.
 - The MDD will have an estimated \$150,000 for projects in 2019/2020.
 - \$15,000 EVEC operations
 - \$15,000 EVEC welcome monument
 - \$10,000 to address acoustic issues at EVEC.
- Water Fund
 - \$30,000 Begin replacement cycle of water meters 100 @ \$300 per meter
 - \$30,000 Water Treatment plant Demo.
 - \$150,000 System Improvements
 - \$50,000 System repairs.
- Sewer Fund
 - \$15,000 Operational cost of Waste water treatment facility.
 - \$67,000 for system repairs and system improvements
 - \$45,000 for Mini Excavator
 - \$17,000 for equipment replacement (equipment payment or replacement)
 - \$34,000 agricultural expenses
 - TWDB funds remaining (\$870K)
 - Planning for sewer rehabilitation for Misty Lane
 - Planning for sewer pipe bursting in the neighborhood of Crescent and Grandview.
- Sanitation Fund
 - Continue providing sanitation services to the City of Blanket
 - \$45,000 Vehicle maintenance
 - \$15,000 Dumpster repairs
 - \$20,000 New commercial dumpsters
 - \$34,000 Sanitation Supervisor/Code Enforcement Truck
 - \$22,500 Debt Service New Commercial Rear Load Truck
- Salaries & Benefits
 - The contribution for employee medical was increase from \$625.88 to \$700 per month per employee. The intent of this increase was to offer the employee a menu of insurance to choose from and offset the 18% increase to dependent coverage that occurred this year. Employees may choose a plan with a higher deductible at a lower cost to the city and place the difference into a health savings or health reimbursement plan to cover out of cost medical expenses.
 - This budget does allow for a 2% across the board cost of living raise to all city employees.
 - As well as a 2% increase to all starting salaries.

There are only a very few ways to say this, but the employees of the City of Early are the greatest asset that we have to continue providing the high quality of service that our citizens expect and deserve. I expect to have highly dependable and highly qualified employees to do this. I look for stability in employees, but not complacency. I expected them to be continually growing professionally, and always looking for opportunities to be better servants to our community. In order to meet these high expectations, I strongly believe that investing in employees with good salaries and the highest level of technical training is the only way to accomplish our mission and provide high quality service to our citizens.

This budget has been a culmination of many hours of discussion with staff, council, committees, and citizens. I believe that it is a true reflection of the goals and policies of the city council, and a guide to meet the needs and expectations of our citizens all within the constraints of anticipated revenues.

This budget as proposed and adopted is the first step to establishing funds that have limited dependence on reserves, and will limit expenditures to within the constraints of revenues collected. Over the next few budget years, I would anticipate our major funds to improve in their financial independence from one another. This independence allows for us to better weather the rise and fall of spending and consumption habits of our citizens and our local economy.

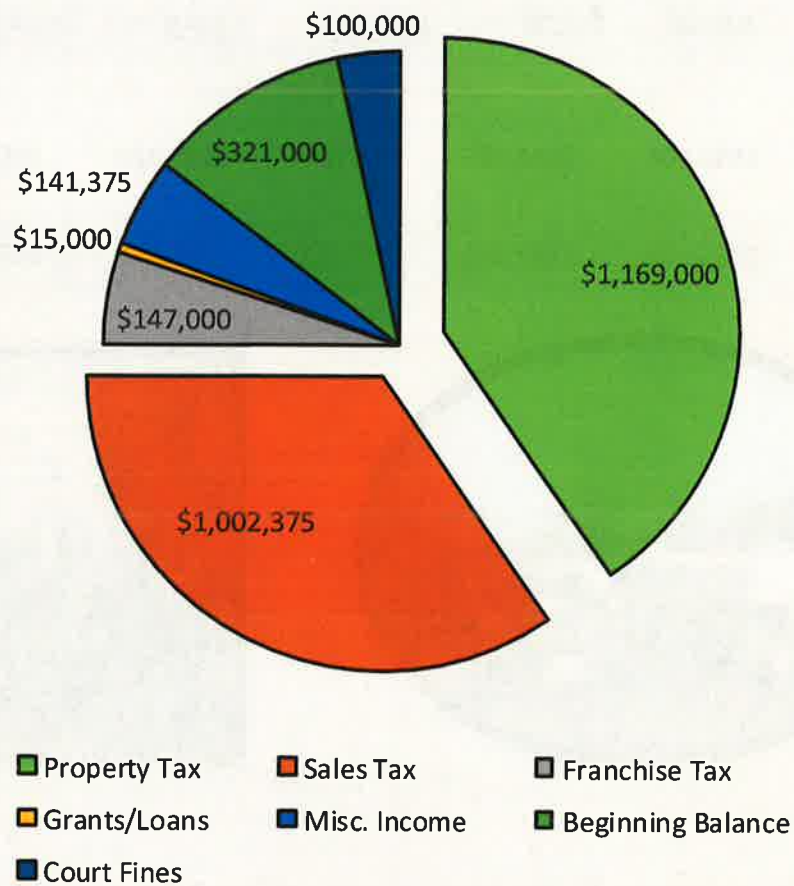
In the future, as opportunities present themselves to operate more efficiently, reduce rates, and continue to provide the same or improved services we will explore and present those opportunities to the council for your consideration.

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 really 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

Projected 2019/2020 Budgeted General Fund Revenue Sources



Property Tax

Tax Year	2015 2015/2016	2016 2016/2017	2017 2017/2018	2018 2018/2019	2019 2019/2020
Taxable Value	\$187,204,138	\$188,121,152	\$194,584,691	\$208,773,524	\$228,429,651
Change	\$11,143,192	\$920,014	\$6,463,539	\$14,188,833	\$19,656,127
Effective Tax Rate	0.4881	0.5202	0.5700	0.5259	0.5183
Rollback Tax Rate	0.5391	0.5633	0.5514	0.5554	0.5620
Adopted Tax Rate	0.5146	0.5630	<u>0.5510</u>	<u>0.5410</u>	<u>0.5410</u>
Maint. and Operation	\$598,304	\$692,005	\$787,884	\$845,120	\$904,572
Debt Service	\$365,048	\$352,210	\$272,986	\$270,265	\$265,000



- Taxable value in Early has increased by 18% over the last five year due to the addition of \$41 million dollars to the tax roll.
- Most of this increase in value is due to the amount of new construction that has occurred.
- In this budget year property tax revenue is being used to increase staffing at the Fire and Police Departments.

County Wide Tax Rates (2018)

- Early's rate is based on 2019/2020 adopted rate
- Early is the Second lowest taxing entity in Brown County. The City of Blanket is the lowest.

Tax Rate by Taxing Entity

1. Early ISD
\$1.4585
2. Zephyr ISD
\$1.3151
3. May ISD
\$1.2967
4. Brookesmith ISD
\$1.2388
5. Brownwood ISD
\$1.2051
6. Bangs ISD
\$1.2038
7. Blanket ISD
\$1.1100
8. City of Brownwood
\$0.7869
9. City of Bangs
\$0.7097
10. Brown County
\$0.6147
11. City of Early
\$0.5410
12. City of Blanket
\$0.4404

Total Percentage of Sales and Use Tax Collected in Early is 8.25%

Sales Tax Collection Cycle

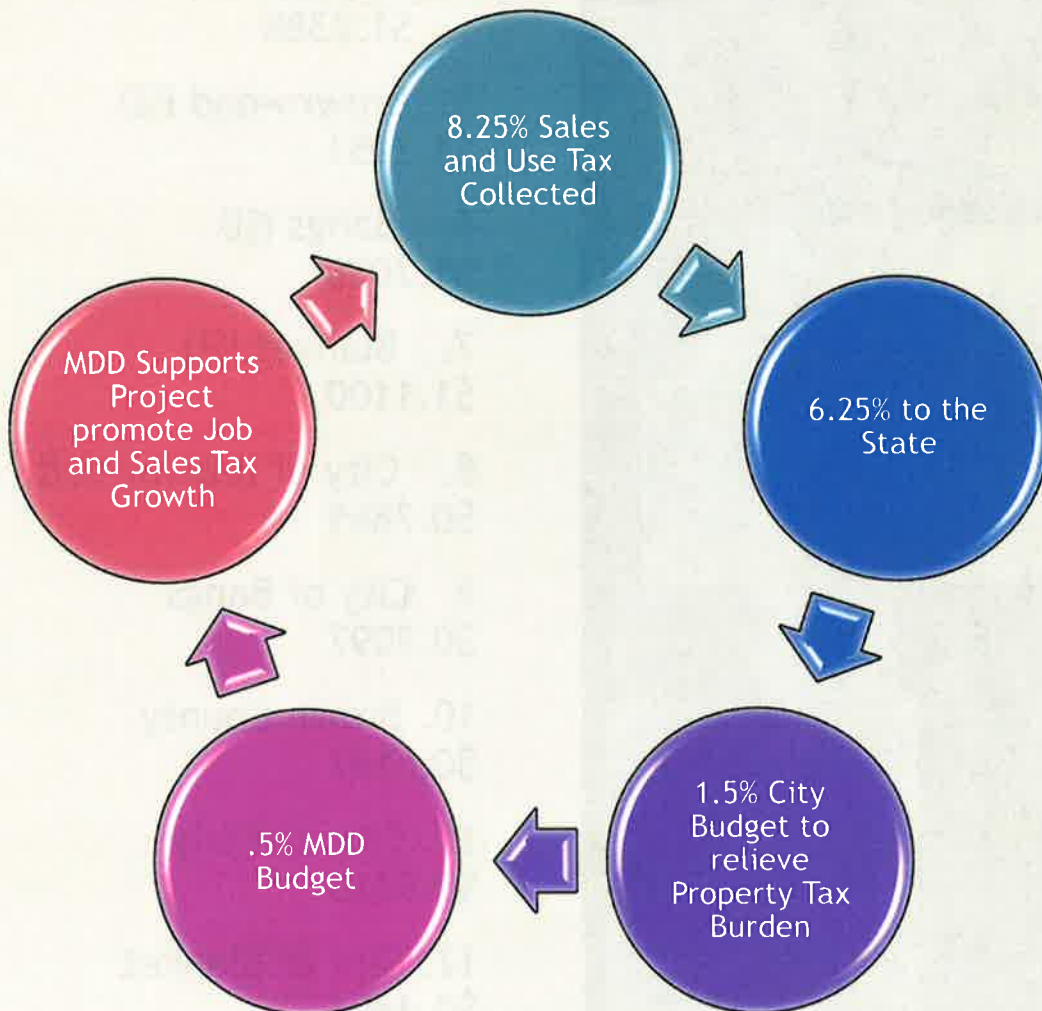
The State Collects 6.25%

Early Collects 2%

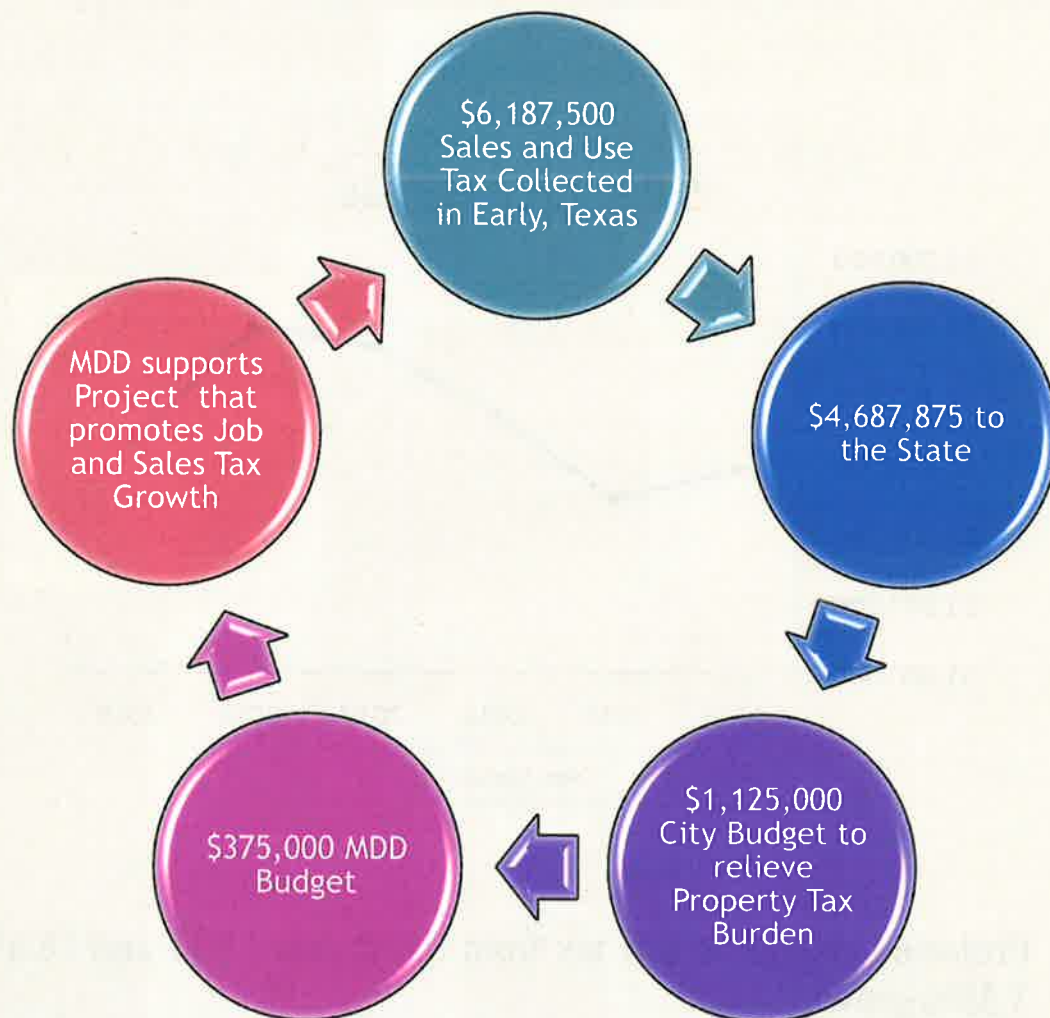
1% is dedicated for the General Fund

.5% is for property tax reduction

.5% is Economic Development Funds (MDD)



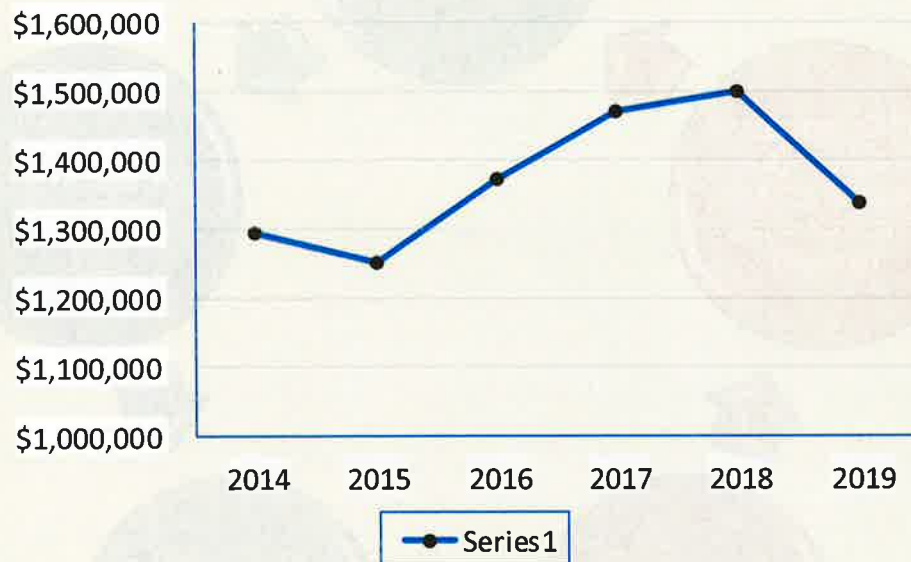
Early Sales Tax Based on 2018/2019 Collections



Fiscal Sales Tax Collections

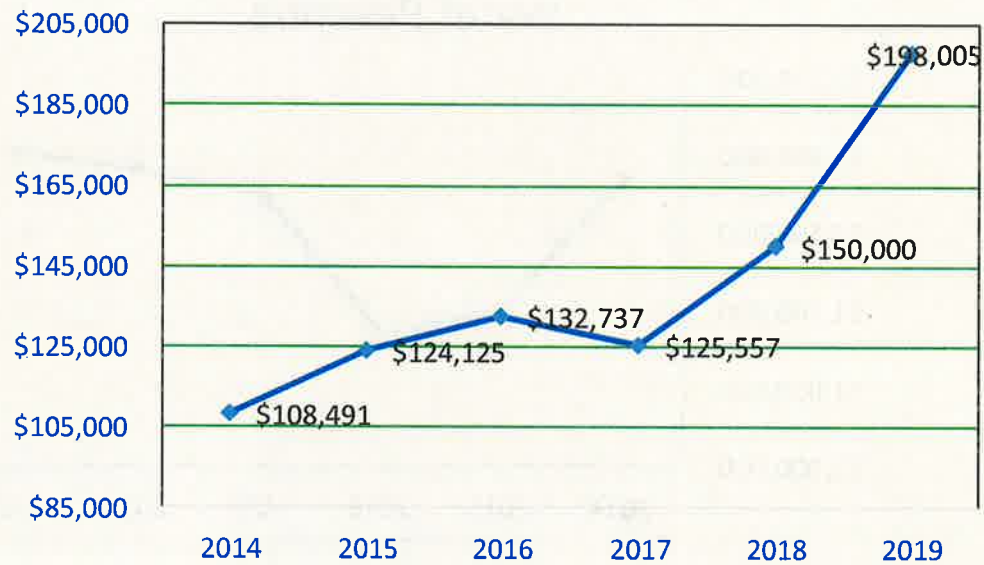
Ending Year	2014 14/15 Actual	2015 15/16 Actual	2016 16/17 Actual	2017 17/18 Actual	2018 18/19 Projected	2019 19/20 Projected (Budgeted)
Sales Tax Totals	\$1,293,439	\$1,250,867	\$1,372,737	\$1,469,546	\$1,500,000	\$1,336,500
Change	\$171,899	(\$42,572)	\$121,870	\$96,809	\$30,454	(\$163,500)
Economic Sales Tax (MDD)	\$323,360	\$312,717	\$343,184	\$367,387	\$375,000	\$334,125

Sales Tax Revenue



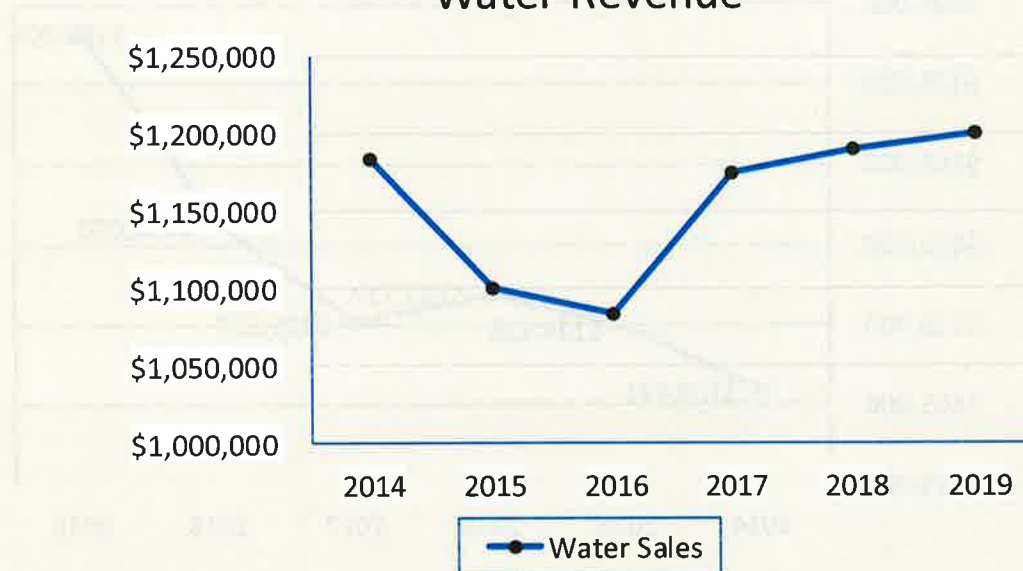
- Projected change in sale tax from fiscal year 17/18 and 18/19 is a 3.35% growth
- The reduction in projected 2018 and 2019 is due to the leveling off of sales tax related to major construction projects in 18/19 and some anticipated lost revenue due to store closings in 2019/2020.

Hotel Tax Changes



Water Fund

Water Revenue

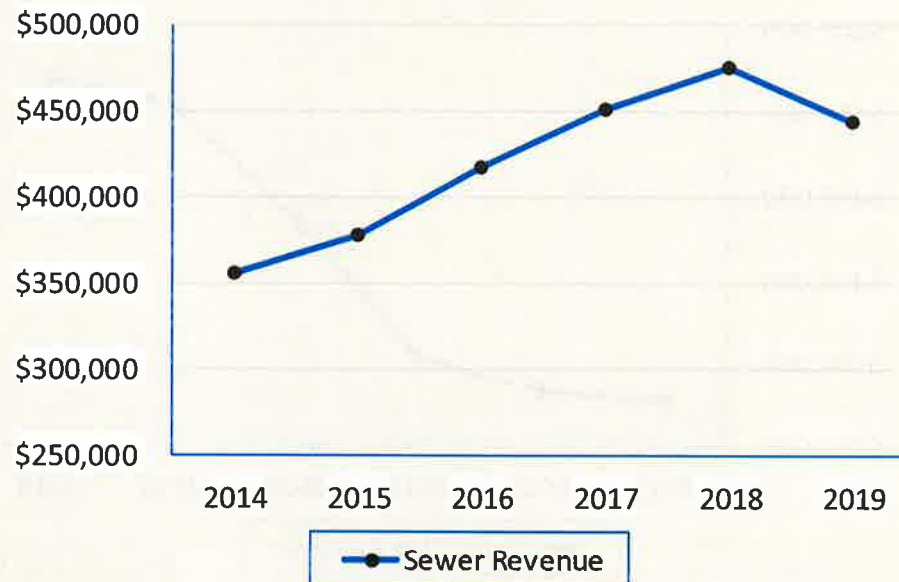


Ending Year	2014 14/15 Actual	2015 15/16 Actual	2016 16/17 Actual	2017 17/18 Actual	2018 18/19 Projected	2019 19/20 Projected (Budgeted)
Total Revenue	\$1,183,765	\$1,090,825	\$1,220,572	\$1,328,358	\$1,239,330	\$1,200,000
Change	\$88,836	(\$99,940)	\$129,747	\$107,786	(\$89,028)	\$13,830

- 2018/2019 (\$142,188) loss in Water Revenue due to rain.
- No increases to the water rate by Brown County Water Improvement District.
- No increase to the water rate by the City of Early for 2019/2020

Sewer Fund

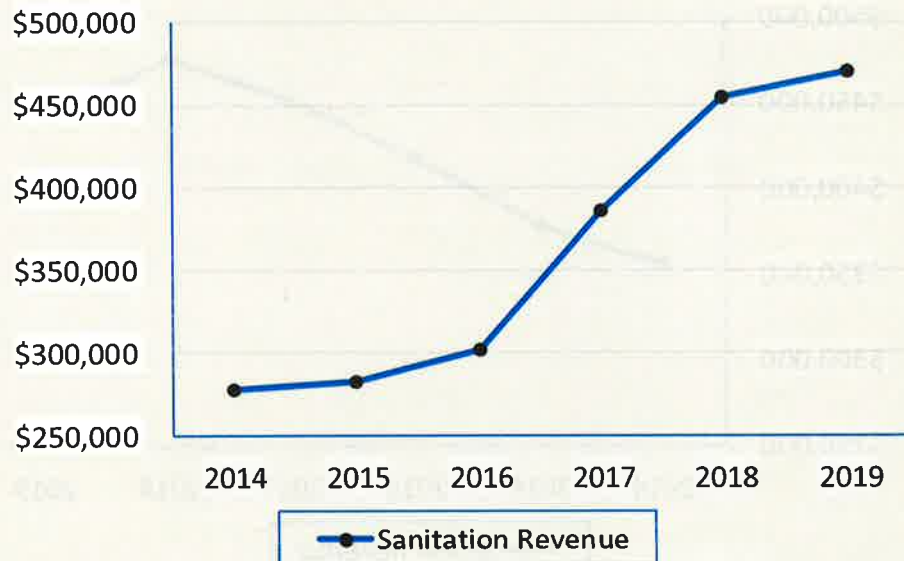
Sewer Revenue



Ending Year	2014 14/15 Actual	2015 15/16 Actual	2016 16/17 Actual	2017 17/18 Actual	2018 18/19 Projected	2019 19/20 Projected (Budgeted)
Total Revenue	\$377,807	\$417,558	\$451,315	\$475,862	\$444,822	\$445,000
Change	\$21,419	\$19,693	\$48,213	\$15,713	(\$31,040)	\$178

Sanitation Fund

Sanitation Revenue



Ending Year	2014 14/15 Actual	2015 15/16 Actual	2016 16/17 Actual	2017 17/18 Actual	2018 18/19 Projected	2019 19/20 Projected (Budgeted)
Total Revenue	\$277,614	\$301,872	\$386,155	\$462,400	\$473,861	\$470,000
Change	\$5,511	\$24,258	\$84,283	\$76,245	\$11,461	(\$3,861)

- 2016/17 New sanitation service begins with rollout carts.
- 2017/18 Contract with Blanket to pick up their waste.

Summary of Debt

Annual Payment	Debt	Maturity Year	Principal
\$35,424	Equipment Sanitation	2019	\$79,703
\$78,500	Fire Truck / Sanitation Truck	2022	\$392,500
\$33,707	2019 New Dump Truck	2023	\$150,000
\$33,000	Solaris Building	2025	\$252,700
\$344,000	General RFGD Sewer Bond 2010	2027	\$2,560,000
\$102,500	BCWID Water Treatment Center	2028	\$1,127,500
\$396,000	09 Certificates of Obligation refinance 2015 (Water Project)	2035 (2046)	\$5,210,000
\$79,700	2016 Series Visitors and Event Center	2037	\$1,125,000
\$245,000	2015 Certificates of Obligation WWTF	2046	\$8,290,000
\$1,347,831	Total Annual Debt Payments	Total	\$19,132,834

Fire Department Budget



- Increase Man power to 3 fire fighters during the day, 7 days a week, 365 days a year.
- 1 paid fire fighter on 24 hrs. a day, 365 days a year
- Paid on call for 7 nights a week, 365 days a year



Police Department Equipment



1 New Full-time
Patrol Officer

1 New Patrol Car

Patrol Car
Equipment

1 Car Computers

Additional
emergency
equipment, and
software upgrades.



Street Projects 19/20

- Improve Street lighting on Mitsy Ln.
- Drainage repair
Budget \$25,000
- Crack Sealing
- Street Level-ups and Pothole repair
- Seal Coat Project
- Planning for Rebuilding of
 - *Terraha*
 - *Autumn Dr.*
 - *Mitsy Ln*



Parks and Recreation Improvements

- Continued improvements to the Ball Parks
 - *Focus on*
 - ADA compliance
 - Walkways
 - Spectators areas on field 1,2, and 3
 - Sideline and backstop fencing on field 1
 - Dugouts field 1
 - Infield work field 1
- McDonald Park improvements
 - *TMCN Teen leadership project*
 - Soccer wall
 - *Demo old locker rooms and plan for a pavilion.*



Visit Early Projects

Convention and Visitors Bureau

- Wayfinding Signs
- Welcome Monument
- Showcase 2020
- Heartland Cruisers Rod Run
- Early Chamber Golf Tournament
- HPU Golf Tournament
- HPU Homecoming
- HPU Conference
- Bass Tournament
- Ranger Rodeo
- Brown County Rodeo
- Baseball/Softball Tournament
- Hunters Appreciation Dinner
- Various other Tourism Events
- Advertising Early as a Great Place to Live, Visit, Eat and Shop.



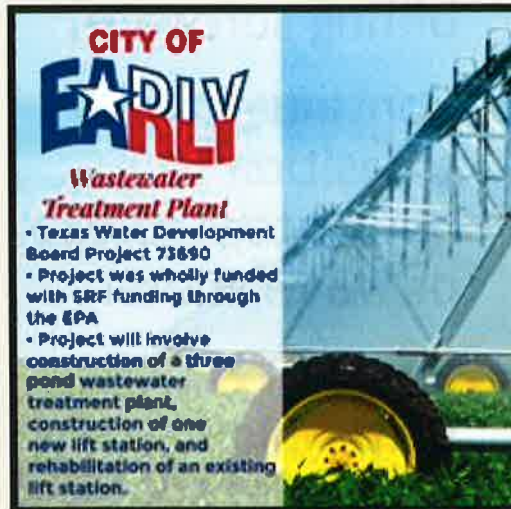
Water Department Projects

- Update Utility billing software.
- Continue transition to newer technology of water meters
- Demo of Hillcrest Water plant.
- System improvements and new waterlines as identified.
- System Repairs if needed.
- Water Lines on Mitsy Ln and Crescent Dr.
- Fire Hydrants on Mitsy Ln



Wastewater Department Projects

- GIS survey of Sewer System using Sewer Camera
- System Improvements and Repairs as identified.
- Planning Mitsy Ln Sewer Rehab
- Planning for Sewer Rehab
 - *Crescent*
 - *Grandview*
 - *Sunnydale*
 - *Park*
 - *Kings Court*



Sanitation Department Projects

- Continue to provide excellent service.
- Continue the Brush and Bulk Trash Pickup
- Continue providing Sanitation Services to the City of Blanket by contract MOU
- Purchase new Rear load trash truck.
- Maintain spare trucks for both rear and side load routes



CONTACT US FOR MORE INFORMATION

Please be patient as we learn this new process together in order to serve you better.

The current route will remain the same.

If multiple cans are needed, they may be added for an additional charge.

Put Waste In Its Place!

EXCITING

Changes coming beginning the week of January 9th!

The City of Early Public Works

Phone: (325) 643-5451

Website: www.earlytx.net

Hours
Monday-Friday
8:00 am – 5:00 pm

Waste Management Guide

REPORT ILLEGAL DUMPING
(877) 697-DUMP (3667)

ORDINANCE NO. 2020-09

**AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF
THE CITY OF EARLY FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND
ENDING SEPTEMBER 30, 2020, AND ADOPTING THE ANNUAL BUDGET
OF THE CITY OF EARLY FOR 2019 - 2020 FISCAL YEAR.**

WHEREAS, the budget, appended here as Exhibit A for the fiscal year beginning October 1, 2019 and ending September 30, 2020, 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, 2019 and ending September 30, 2020 for the support of the general government of the City of Early, Texas be fixed and shown in the City's fiscal year 2019-2020 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, 2019 and ending September 30, 2020.

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 27 DAY OF August, 2019.


MAYOR


CITY SECRETARY

**CITY OF EARLY, TEXAS
FISCAL YEAR 2019-2020
ANNUAL BUDGET**

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES
THAN LAST YEAR'S BUDGET BY \$91,879 /4.38%.
THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW
PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS 39,597.**

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

FOR: Benny Allcorn, Charles Matlock, Travis Eoff, Leland Acker, Scott Callison
AGAINST: None
PRESENT and not voting: None
ABSENT: None

Tax Rate	Proposed FY 2019-20	Adopted FY 2018-19
Property Tax Rate	0.5410	0.5410
Effective Rate	0.5183	0.5259
Effective M&O Tax Rate	0.5504	0.5428
Rollback Tax Rate	0.5620	0.5554
Debt Rate	0.1387	0.1523

The total amount of municipal debt obligation secured by property taxes is \$21,970,006.

BUDGET SUMMARY
OCTOBER 1, 2018-SEPTEMBER 30, 2019

<u>ESTIMATED REVENUE</u>	GENERAL FUND	CVB FUND	MDD FUND	WATER FUND	SEWER FUND	SANITATION FUND	DEBT SERVICE	PROPERTY MGMT	TOTAL
Beginning Balance	418,443	58,240	489,931	370,338	133,085	113,804	88,300	10,400	1,682,541
Construction Funds Balance					65,958				65,958
Property Taxes	922,072						265,000		1,187,072
Sales Tax	1,002,375		334,125						1,336,500
Franchise Tax	147,000								147,000
Motel Tax	0	178,500							178,500
Alcoholic Beverage Tax	15,000								15,000
Event Income		41,500							41,500
Leadership Program	5,000								5,000
Beautification	1,200								1,200
Court Fines	100,000								100,000
Permits & Inspections	8,000				2,200				10,200
Fire Department Fees	8,300								8,300
Rental / Lease Income	9,700	1,500	92,300					33,000	136,500
Sale of Property	0								0
Grant Income	17,000								17,000
Loan Funds	0								0
Other Income	14,575	15,500	11,600	38,600	2,500	250		100	83,125
User/Admin Fees	41,800			1,200,000	445,000	400,000			2,086,800
Agriculture Income					35,000				35,000
Contract Services						70,000			70,000
Taps				2,000	800				2,800
Transfer To	0		0						0
TOTAL REVENUES	2,710,465	295,240	927,956	1,610,938	618,585	584,054	353,300	43,500	7,144,038
TOTAL CONSTRUCTION FUNDS				0	65,958				65,958
<u>ESTIMATED EXPENDITURES</u>	GENERAL FUND	CVB FUND	MDD FUND	WATER FUND	SEWER FUND	SANITATION FUND	DEBT SERVICE	PROPERTY MGMT	TOTAL
Personnel	1,338,925	66,450	139,000	378,800	135,150	206,000			2,264,325
Operations, Supplies, Etc.	585,900	50,560	99,500	557,350	125,750	256,550			1,675,610
Capital Outlay	643,600	69,600	356,500	221,500	100,250	114,900			1,506,350
Events		92,400							92,400
Transfer From	0								0
Debt Service	115,800			403,550	250,732		345,263	33,000	1,148,345
TOTAL EXPENSE	2,684,225	279,010	595,000	1,561,200	611,882	577,450	345,263	33,000	6,687,030
ENDING FUND BALANCE	26,240	16,230	332,956	49,738	6,703	6,604	8,037	10,500	457,008

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

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10 -GENERAL FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	2,436,489.41	2,404,200.00	2,633,318.00	2,292,022.00
	FUND BAL. BROUGHT FORWARD	275,311.00	275,311.00	416,766.00	418,443.00
	TOTAL REVENUES	2,711,800.41	2,679,511.00	3,050,084.00	2,710,465.00
<u>EXPENDITURE SUMMARY</u>					
	11-ADMINISTRATION	811,215.81	813,175.00	822,901.00	734,625.00
	12-STREET	323,106.91	643,100.00	495,635.00	506,800.00
	13-FIRE DEPARTMENT	372,671.21	245,100.00	248,911.00	371,000.00
	14-POLICE DEPARTMENT	748,715.72	791,850.00	729,190.00	824,700.00
	15-PARKS & RECREATION	185,779.41	179,450.00	185,350.00	247,100.00
	TOTAL EXPENDITURES	2,441,489.06	2,672,675.00	2,481,987.00	2,684,225.00
	REVENUES OVER/(UNDER) EXPENDITURES	270,311.35	6,836.00	568,097.00	26,240.00

10 -GENERAL FUND

REVENUES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
10-3011 PROP. TAX. CUR.YR.ASSEMT	728,565.38	811,350.00	782,000.00	904,572.00
10-3013 PROP.TAX PRIOR YR COL.	12,028.89	10,000.00	12,000.00	10,000.00
10-3014 PROP TAX CUR YR DELQ.	0.00	0.00	0.00	0.00
10-3021 PEN & INT	7,726.67	7,500.00	8,700.00	7,500.00
10-3031 SALES TAX	1,116,418.28	975,375.00	1,127,531.00	1,002,375.00
10-3032 SALES TAX-ECONOMIC DEVELOPMNT	0.00	0.00	0.00	0.00
10-3041 FRANCHISE TAX	147,794.38	147,000.00	193,942.00	147,000.00
10-3051 MOTEL TAX	0.00	0.00	0.00	0.00
10-3061 MIXED DRINK TAX	17,229.88	15,000.00	19,542.00	15,000.00
10-3071 D.R.E.A.M.S. DONATIONS	200.00	0.00	200.00	0.00
10-3072 DONATIONS - MISC	5,795.00	0.00	0.00	0.00
10-3075 LEADERSHIP PROGRAM-DONATIONS	33,418.86	0.00	15,250.00	5,000.00
10-3081 BEAUTIFICATION DONATION	1,430.98	1,200.00	1,400.00	1,200.00
10-3101 ADMINISTRATIVE FEES	38,800.00	27,500.00	29,500.00	41,800.00
10-3111 COURT FINES	123,594.85	100,000.00	136,500.00	100,000.00
10-3112 COURT FINES - JURY FEES	0.00	0.00	0.00	0.00
10-3121 BUILDING PERMITS	7,871.88	3,500.00	2,500.00	3,500.00
10-3131 ELEC. INSP. FEES	2,195.00	2,500.00	1,900.00	2,500.00
10-3132 FIRE INSPECTIONS	0.00	1,000.00	600.00	1,000.00
10-3141 BEER & WINE SALES PERMITS	2,625.00	1,000.00	335.00	1,000.00
10-3151 FIRE DEPT FEES	8,300.00	8,300.00	8,300.00	8,300.00
10-3152 RENTAL INCOME	650.00	1,500.00	1,450.00	1,500.00
10-3153 TOWER LEASE INCOME	4,200.00	8,200.00	4,200.00	8,200.00
10-3155 PROCEEDS-SALE OF PROPERTY	0.00	0.00	0.00	0.00
10-3711 INTEREST INCOME	3,690.14	4,000.00	2,900.00	4,000.00
10-3712 INT INCOME BEAUTIFICATION	58.27	50.00	85.00	50.00
10-3713 INT INCOME- K-9	0.00	0.00	0.00	0.00
10-3714 INT. INCOME - SEIZURE FUND	21.03	25.00	8.00	25.00
10-3715 INTEREST INCOME GEN EQUIPMENT	143.11	0.00	0.00	0.00
10-3811 OTHER INCOME	36,429.59	7,500.00	24,470.00	7,500.00
10-3904 RESTITUTION	0.00	0.00	0.00	0.00
10-3905 COLAGY	3,059.70	0.00	3,013.00	0.00
10-3906 MUN COURT TIME PAY FUND	277.50	0.00	225.00	0.00
10-3907 MUN COURT BLDG SECURITY FUND	1,617.00	1,500.00	1,300.00	1,500.00
10-3908 MUN COURT TECHNOLOGY FUND	2,154.00	1,500.00	1,750.00	1,500.00
10-3909 SEIZURE FUNDS	159.35	2,700.00	0.00	0.00
10-3910 LAW ENF CONT ED GRANT FUN	1,086.11	1,000.00	1,082.00	1,000.00
10-3911 GRANT INCOME	1,568.71	115,000.00	102,635.00	16,000.00
10-3912 TRANSFER TO	27,379.85	0.00	0.00	0.00
10-3913 LOAN FUNDS	100,000.00	150,000.00	150,000.00	0.00
10-3914 K-9 INCOME	0.00	0.00	0.00	0.00
10-3915 FUNDS FROM EEDC	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	2,436,489.41	2,404,200.00	2,633,318.00	2,292,022.00

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

10 -GENERAL FUND

REVENUES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>FUND BALANCE BROUGHT FORWARD</u>				
10-2811 FUND BALANCE	272,311.00	272,311.00	399,787.00	399,787.00
10-2813 FUND BAL. BEAUTIFICATION	3,000.00	3,000.00	16,979.00	16,979.00
10-2815 FUND BALANCE-SALES TAX(E.D.)	0.00	0.00	0.00	0.00
10-2816 FUND BAL. SEIZED FUNDS	0.00	0.00	1,677.00	1,677.00
TOTAL FUND BALANCE	275,311.00	275,311.00	418,443.00	418,443.00
<hr/>				
TOTAL REVENUES	2,711,800.41	2,679,511.00	3,051,761.00	2,710,465.00

3011 PROP. TAX. CUR.YR.ASSEM PERMANENT NOTES:
Moved \$348,000 directly into 40 -Gen RFGD 2010

3011 PROP. TAX. CUR.YR.ASSEM NEXT YEAR NOTES:

2018 Net Taxable value	\$208,773,524
Estimated total Taxable value	\$219,000,000
Certified Net Taxable 2019	\$228,429,651
Freeze Adjusted Taxable value	\$191,473,672
Tax @.5410	\$ 1,035,873
Freeze Actual tax	\$ 171,390
Total estimated tax	\$ 1,207,262
Minus Gen RFGD 2010	\$ 265,000
Total Gen Fund M&O Tax Revenue	\$ 942,262
Minus 4% uncollected	\$ 904,572

3031 SALES TAX NEXT YEAR NOTES:

2018/19 Sales tax	\$1,530,000
Sales tax loss	\$ 45,000
	\$1,485,000
10% neg Change	-\$ 148,500
	=\$1,336,500
MDD Sales tax	-\$ 334,125
Gen Fund Sales	\$1,002,375

3041 FRANCHISE TAX PERMANENT NOTES:
Utilities Franchise Fees

3051 MOTEL TAX PERMANENT NOTES:
Moved revenue to CVB fund

3081 BEAUTIFICATION DONATION PERMANENT NOTES:
Dontations made on the water bill

3101 ADMINISTRATIVE FEES PERMANENT NOTES:
2% of MDD budget \$6500 MDD administrative fees

3101 ADMINISTRATIVE FEES NEXT YEAR NOTES:

10 -GENERAL FUND

REVENUES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
	Admin Fee 2% MDD \$10,200			
	2% CVB \$ 4,700			
	1% Water \$15,150			
	1% Sewer \$ 6,100			
	1% Sanitation \$ 5,650			
3132	FIRE INSPECTIONS	NEXT YEAR NOTES: Consider zeroing this line item out.		
3151	FIRE DEPT FEES	PERMANENT NOTES: Allotment for Fire Department from Brown County for service outside of the city limits.		
3152	RENTAL INCOME	PERMANENT NOTES: Rental Fees for the RV spots.		
3153	TOWER LEASE INCOME	NEXT YEAR NOTES: Confirm rental revenue projections		
3711	INTEREST INCOME	PERMANENT NOTES: General Fund Checking Interest		
3811	OTHER INCOME	PERMANENT NOTES: \$7500 Copy fees, notary fees, Other unanticipated misc fees		
3811	OTHER INCOME	NEXT YEAR NOTES: Confirm projections		
3905	COLAGY	PERMANENT NOTES: PASS THRU AMOUNTS - FEES COLLECTED WITH FINES, SHOULD MATCH EXPENDITURE		
3909	SEIZURE FUNDS	PERMANENT NOTES: Check for Pending seizures. Reveune to reflect fund balance in seizure account		
3911	GRANT INCOME	NEXT YEAR NOTES: \$15,000 TxDot overtime grant for extra Police Patrol \$ 1,100 Leos Training Fund		

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>11-ADMINISTRATION</u>				
10-411-4211 SALARIES	195,136.98	214,000.00	210,785.00	201,000.00
10-411-4215 FIRE MARSHALL SALARY	0.00	0.00	0.00	0.00
10-411-4216 JUDGE SALARY	10,562.37	10,525.00	10,525.00	10,525.00
10-411-4217 ATTORNEY SALARY	10,782.00	11,000.00	11,000.00	11,000.00
10-411-4221 SS TAX EXP	14,734.66	16,400.00	15,928.00	15,400.00
10-411-4222 TEC TAX	557.77	650.00	140.00	100.00
10-411-4223 TMRS	6,567.50	7,300.00	7,189.00	6,200.00
10-411-4225 EMP HEALTH INS	23,630.43	24,700.00	27,444.00	18,000.00
10-411-4311 SUPPLIES	11,624.94	12,000.00	10,000.00	12,000.00
10-411-4355 DUES & FEES	3,519.10	3,500.00	3,700.00	3,500.00
10-411-4411 GAS & OIL	2,943.81	3,500.00	3,620.00	3,500.00
10-411-4421 RPR & MAINT	2,362.16	2,000.00	1,600.00	2,000.00
10-411-4510 FACILITY MAINT.	2,573.61	2,500.00	650.00	2,500.00
10-411-4513 TECH MAINT. FEES	32,734.04	32,000.00	38,240.00	35,000.00
10-411-4515 TECH SUPPORT	951.56	2,500.00	600.00	4,000.00
10-411-4521 W/COMP	547.10	700.00	650.00	1,600.00
10-411-4522 GEN LIA	10,085.96	12,500.00	12,238.00	12,900.00
10-411-4531 TELEPHONE	7,082.10	6,300.00	7,091.00	7,300.00
10-411-4532 ELECTRICITY	6,028.67	6,000.00	6,391.00	7,000.00
10-411-4541 APP.DIST FEES	30,876.21	34,400.00	34,400.00	36,000.00
10-411-4542 ELECTION EXP.	0.00	4,300.00	3,689.00	4,300.00
10-411-4543 MUN. COURT COST	42,019.20	26,000.00	32,310.00	30,000.00
10-411-4581 LEGAL & ACCT.	16,500.00	14,000.00	14,000.00	16,500.00
10-411-4582 ADVERTISING	1,122.95	2,000.00	1,800.00	1,000.00
10-411-4583 RETURN CHECKS	1,200.87	0.00	166.00	0.00
10-411-4585 TRAVEL	7,083.80	7,600.00	5,451.00	7,600.00
10-411-4587 CONT EDUCATION	3,002.30	6,000.00	2,000.00	8,000.00
10-411-4588 POSTAGE	2,720.00	2,500.00	3,002.00	2,500.00
10-411-4589 MISC.	7,509.29	5,000.00	12,400.00	5,000.00
10-411-4711 BLDG IMP	144,900.00	194,000.00	185,789.00	40,000.00
10-411-4712 SPECIAL PROJECTS	11,393.16	19,000.00	24,500.00	25,000.00
10-411-4715 CODIFY ORD.	0.00	1,500.00	2,000.00	4,000.00
10-411-4721 FURNITURE	399.50	2,000.00	170.00	2,000.00
10-411-4731 OFFICE EQUIP	3,085.37	5,000.00	3,517.00	10,500.00
10-411-4751 VEHICLE	0.00	0.00	0.00	8,500.00
10-411-4808 LEADERSHIP PROGRAM	23,856.37	0.00	13,932.00	9,000.00
10-411-4809 MUNICIPAL DEVELOPMENT DISTRICT	0.00	0.00	0.00	0.00
10-411-4810 BR. CO. CHILD WELFARE	2,000.00	2,000.00	2,000.00	2,000.00
10-411-4811 BWD PUBLIC LIBRARY	7,500.00	10,000.00	10,000.00	10,000.00
10-411-4812 BROWN CO. HUMANE SOCIETY	3,000.00	3,000.00	3,000.00	3,000.00
10-411-4813 BR. CO. AMBULANCE SERV	6,069.00	6,100.00	6,070.00	6,100.00
10-411-4814 CHAMBER OF COMMERCE	300.00	800.00	1,090.00	800.00
10-411-4815 ECONOMIC DEVELOPMENT	0.00	0.00	0.00	50,000.00
10-411-4816 THE ARK	3,500.00	3,500.00	3,500.00	4,000.00
10-411-4817 BEAUTIFICATION COMMISSION	6,757.71	3,500.00	3,670.00	3,500.00
10-411-4818 BR.CO. SENIOR CITIZENS	5,000.00	5,000.00	5,000.00	5,000.00
10-411-4819 LOCAL ORGANIZATIONS	0.00	2,500.00	0.00	2,500.00

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
10-411-4820 DEBT SERVICE-MCSB	0.00	0.00	0.00	0.00
10-411-4821 EOC	695.32	2,500.00	54.00	2,000.00
10-411-4822 DEBT SERVICE-2017 SERIES	0.00	82,900.00	81,600.00	82,300.00
10-411-4825 GRANT MATCH RSRV	0.00	0.00	0.00	0.00
10-411-4911 TRANSFER FROM	138,300.00	0.00	0.00	0.00
10-411-4912 TRSF TO PROP. MANG. FUND	0.00	0.00	0.00	0.00
TOTAL 11-ADMINISTRATION	811,215.81	813,175.00	822,901.00	734,625.00

411-4211	SALARIES	PERMANENT NOTES: Aaron,T, Kilgo,B, Land,N, Delgado,L.
411-4211	SALARIES	NEXT YEAR NOTES: Move Half of Sanitation Supervisor/Code Enforcment salary to Sanatation Fund 2% COL
411-4216	JUDGE SALARY	PERMANENT NOTES: \$850 per month
411-4217	ATTORNEY SALARY	PERMANENT NOTES: \$850 per month + billed hourly for overages
411-4221	SS TAX EXP	NEXT YEAR NOTES: *0.0765
411-4222	TEC TAX	NEXT YEAR NOTES: *0.001
411-4223	TMRS	NEXT YEAR NOTES: *0.0336
411-4225	EMP HEALTH INS	PERMANENT NOTES: \$8150.88 X 2 employees
411-4225	EMP HEALTH INS	NEXT YEAR NOTES: 4% increase to Employee and 28% increase to dependent. Increase defined contribution to \$700 per employee per month. New contribution for Health,Dental,Vision,Life,EAP \$748.36 X 12 = \$8980.32 per employee.
411-4311	SUPPLIES	PERMANENT NOTES: Office and various other supplies for facilities
411-4355	DUES & FEES	PERMANENT NOTES: Memberships to various associations
411-4411	GAS & OIL	PERMANENT NOTES: Admin, Code Enforcement/Building Inspections

10 -GENERAL FUND

EXPENDITURES		2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
411-4421	RPR & MAINT	PERMANENT NOTES: 2015 Impala Code Enforcement Pickup			
411-4510	FACILITY MAINT.	PERMANENT NOTES: Monthly Pest Control 960 Early Blvd City Hall/Police Department			
411-4513	TECH MAINT. FEES	NEXT YEAR NOTES: Software annual maintenance: Incode \$16,000 CivicPlus \$ 3 000 CivicReady \$ 4 500 MyGov/CE/PI/ \$ 8,160 ZacTax \$ 1,500 Esri ArcGis Trimble \$ 500			
411-4515	TECH SUPPORT	PERMANENT NOTES: Computer/Network support- Apollo, etc.			
411-4515	TECH SUPPORT	NEXT YEAR NOTES: General Support \$5,000			
411-4521	W/COMP	NEXT YEAR NOTES: Review 19/20			
411-4522	GEN LIA	NEXT YEAR NOTES: Based on a 5% Increase to Gen Liability. Review 08/19			
411-4531	TELEPHONE	PERMANENT NOTES: Internet, Office, and Cellphone			
411-4532	ELECTRICITY	PERMANENT NOTES: City Hall Police Department			
411-4541	APP.DIST FEES	PERMANENT NOTES: Fees to Appraisal District for Appraisal Budget and Collection Budget. 2015 Budget 22,300			
411-4541	APP.DIST FEES	NEXT YEAR NOTES: Due to the reduction of the property rate by all School Districts the Appraisal District reported that The City of Early's annual cost of their Allocations budget would Possible increase by and estimated \$6,000 or 21.14% Increase over 18/19 if ISDs rates are lowered by State action. 2019/20 Budget Allocations \$34,725 2019/20 Budget Collections \$ 6,096			

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
Total Budget \$40,821				
411-4543	MUN. COURT COST	PERMANENT NOTES: 26% of court fines.		
411-4581	LEGAL & ACCT.	PERMANENT NOTES: Annual Audit \$15,000.		
411-4581	LEGAL & ACCT.	NEXT YEAR NOTES: Add \$2,500		
411-4582	ADVERTISING	PERMANENT NOTES: Job Postings and legal notices		
411-4585	TRAVEL	PERMANENT NOTES: PFIA,TML,TCMA,BOAT,City travel Vehicle Allowance City Secretary \$600 annual		
411-4585	TRAVEL	NEXT YEAR NOTES: PFIA,TML,TCMA,BOAT,City travel		
411-4587	CONT EDUCATION	PERMANENT NOTES: TML, TCMA, and various other trainings		
411-4587	CONT EDUCATION	NEXT YEAR NOTES: ICC Commercial Building Inspector BOAT Conference Environmental Law Enforcement Conference TML,TCMA, other Various allowance Quarterly Training		
411-4589	MISC.	PERMANENT NOTES: Unexpected small expenses Credit/debit card fees		
411-4711	BLDG IMP	NEXT YEAR NOTES: City Hall drive-thru Welcome Monument Misc Repairs		
411-4712	SPECIAL PROJECTS	PERMANENT NOTES: Bob Turner(3700),Retail Coach(10,000), AirEvac(1500), Emp.Benefits(6500),ROW projects (10,000), shirts for Admin, Council/Mayor (1000)		
411-4712	SPECIAL PROJECTS	NEXT YEAR NOTES: AirEvac \$2,600 Deer Oaks \$624.84 Emp.Benefits (Christmas Bonus/party) \$6,500 ROW projects \$12,000		

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
				Shirts for Admin/Council/Mayor \$2000 Misc.
411-4731 OFFICE EQUIP				PERMANENT NOTES: Copier \$194 per month \$2335 postage \$600 per year.
411-4731 OFFICE EQUIP				NEXT YEAR NOTES: New server for Incode 10 Other equipment as needed.
411-4751 VEHICLE				NEXT YEAR NOTES: Vehicle Allowance for City Administrator \$7,800
411-4808 LEADERSHIP PROGRAM				PERMANENT NOTES: TMCN Teen leadership raises funds through donations and grants, and works on projects within the community.
411-4811 BWD PUBLIC LIBRARY				PERMANENT NOTES: Council Action Increase to \$5000 2014/15. Council Action increased to \$7500 2015/16. Request by library to increase to 10,000 2016/17
411-4813 BR. CO. AMBULANCE SERV				PERMANENT NOTES: \$505.75 per month/ five year contract
411-4815 ECONOMIC DEVELOPMENT				NEXT YEAR NOTES: 380 Agreement to the Haydn Cutler Development \$50,000
411-4816 THE ARK				NEXT YEAR NOTES: \$500 increase requested by the Ark
411-4819 LOCAL ORGANIZATIONS				PERMANENT NOTES: Unexpected request from local organizations
411-4820 DEBT SERVICE-MCSB				PERMANENT NOTES: Firestation and Utility Note dispursed cost between Utilities and Fire Dept
411-4821 EOC				PERMANENT NOTES: Dishnet work for the EOC
411-4821 EOC				NEXT YEAR NOTES: Video recording and monitor for EOC room/Council Chambers
411-4822 DEBT SERVICE-2017 SERIES				PERMANENT NOTES: Debt Service Visitors and Event Center
411-4822 DEBT SERVICE-2017 SERIES				NEXT YEAR NOTES: 2020 Princpal \$45,000

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
Interest	\$37,000			
	\$82,000			
End Date	2037			
<u>12-STREET</u>				
10-412-4211 SALARIES	38,628.48	43,500.00	41,485.00	44,400.00
10-412-4212 OVERTIME	131.42	1,000.00	169.00	1,000.00
10-412-4221 SS TAX EXP	2,965.23	3,500.00	2,644.00	3,400.00
10-412-4222 TEC TAX	162.00	200.00	9.00	100.00
10-412-4223 TMRS	1,373.94	1,600.00	1,512.00	1,500.00
10-412-4225 EMP HEALTH INS	7,858.35	8,300.00	9,128.00	9,000.00
10-412-4311 SUPPLIES	3,642.21	8,500.00	6,500.00	8,500.00
10-412-4315 UNIFORMS	390.48	1,400.00	521.00	700.00
10-412-4411 GAS & OIL	9,204.98	8,000.00	6,849.00	8,000.00
10-412-4512 EQUIP RPR & MAINT	1,559.59	3,000.00	4,593.00	3,000.00
10-412-4521 W/COMP	820.63	1,000.00	969.00	4,000.00
10-412-4522 GEN LIA	1,657.04	2,100.00	2,023.00	2,200.00
10-412-4532 ELECTRICITY	32,933.72	33,000.00	35,385.00	38,000.00
10-412-4589 MISC.	338.66	1,000.00	0.00	1,000.00
10-412-4712 STREET IMP	215,271.98	360,000.00	236,211.00	365,000.00
10-412-4713 STREET SIGNS	6,168.20	6,000.00	3,535.00	6,000.00
10-412-4741 EQUIP GEN	0.00	161,000.00	144,102.00	11,000.00
10-412-4820 ADMIN/FACILITY USE FEE	0.00	0.00	0.00	0.00
TOTAL 12-STREET	323,106.91	643,100.00	495,635.00	506,800.00

412-4211 SALARIES

PERMANENT NOTES:
1 full-time employee

412-4211 SALARIES

NEXT YEAR NOTES:
2% COL

412-4221 SS TAX EXP

NEXT YEAR NOTES:
*0.0765

412-4222 TEC TAX

NEXT YEAR NOTES:
*0.001

412-4223 TMRS

NEXT YEAR NOTES:
Review 19/20

412-4225 EMP HEALTH INS

PERMANENT NOTES:
\$8150.88 X 1 employee

412-4225 EMP HEALTH INS

NEXT YEAR NOTES:
4% increase to Employee and 28% increase to dependent.
Increase defined contribution to \$700 per employee per month.
New contribution for Health,Dental,Vision,Life,EAP
\$748.36 X 12 = \$8980.32 per employee.

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
412-4311 SUPPLIES	PERMANENT NOTES: street repair and ROW maint			
412-4315 UNIFORMS	PERMANENT NOTES: One pair of boots per year \$125 and average of \$11.25 per week for uniforms. 1 x700			
412-4411 GAS & OIL	NEXT YEAR NOTES: \$1,000 oil changes			
412-4521 W/COMP	NEXT YEAR NOTES: Review 19/20			
412-4522 GEN LIA	NEXT YEAR NOTES: Based on a 5% Increase to Gen Liability. Review 08/19			
412-4532 ELECTRICITY	PERMANENT NOTES: Street Lights around town.			
412-4532 ELECTRICITY	NEXT YEAR NOTES: Add 10 Street lights \$1,800			
412-4712 STREET IMP	NEXT YEAR NOTES: \$10,000 crackseal \$30,000 level ups \$75,000 seal coat \$25,000 drainage \$225,000 Street Project			
412-4741 EQUIP GEN	PERMANENT NOTES: 5 years \$33,000 per year \$11,000 from street fund. Payoff 10/23			
412-4741 EQUIP GEN	NEXT YEAR NOTES: 5 years \$33,000 per year \$11,000 from street fund. Payoff 10/23			
412-4820 ADMIN/FACILITY USE FEE	PERMANENT NOTES: Utility/Fire Department building			

13-FIRE DEPARTMENT

10-413-4211 SALARIES	90,802.50	132,000.00	147,239.00	226,000.00
10-413-4221 SS TAX EXP	6,946.05	10,100.00	9,904.00	17,300.00
10-413-4222 TEC TAX	670.43	2,300.00	564.00	200.00
10-413-4223 TMRS	0.00	0.00	0.00	0.00
10-413-4225 EMP HEALTH INS	184.80	0.00	215.00	0.00
10-413-4311 SUPPLIES	1,645.65	5,700.00	5,000.00	5,700.00
10-413-4313 EQUIP REPLACEMENT	3,412.31	4,000.00	4,700.00	5,500.00
10-413-4315 UNIFORMS	1,361.20	2,000.00	1,321.00	2,000.00

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
10-413-4355 DUES & SUBS.	1,834.00	2,000.00	200.00	2,000.00
10-413-4411 GAS & OIL	4,290.66	4,000.00	4,000.00	5,000.00
10-413-4421 RPR & MAINT	6,597.81	12,000.00	13,986.00	14,000.00
10-413-4510 FACILITY MAINT.	3,226.17	8,500.00	508.00	8,500.00
10-413-4515 RADIO/BEEPER EXP	1,548.00	2,500.00	3,979.00	3,000.00
10-413-4521 W/COMP	1,094.16	1,300.00	1,292.00	6,800.00
10-413-4522 GEN LIA	4,735.20	6,200.00	7,276.00	6,500.00
10-413-4529 DISABILITY INS	3,238.00	3,600.00	3,166.00	3,600.00
10-413-4532 ELECTRICITY	2,659.65	2,500.00	2,877.00	3,000.00
10-413-4533 GAS	1,095.25	1,400.00	1,041.00	1,400.00
10-413-4544 FIRE FIGHTER FEES	0.00	0.00	0.00	2,500.00
10-413-4587 CONT EDUCATION	607.01	4,200.00	2,700.00	4,200.00
10-413-4589 MISC.	473.41	1,500.00	1,188.00	1,500.00
10-413-4741 EQUIP GEN	47,263.50	16,800.00	13,934.00	16,000.00
10-413-4771 TRUCK	188,985.45	22,500.00	23,821.00	22,500.00
10-413-4816 911 DISPATCH SERVICE	0.00	0.00	0.00	10,800.00
10-413-4817 DISPATCH SERVICE	0.00	0.00	0.00	3,000.00
10-413-4820 ADMIN/FACILITY USE FEE	0.00	0.00	0.00	0.00
TOTAL 13-FIRE DEPARTMENT	372,671.21	245,100.00	248,911.00	371,000.00

413-4211 SALARIES

PERMANENT NOTES:

1 fireman 8-5 Monday - Friday 1 other fireman 40 hours a week (Change notes to match new budget 072018)

413-4211 SALARIES

NEXT YEAR NOTES:

3,431 hr at \$16.07 per hr = \$ 55,136
 11,899 hr at \$12.85 per hr = \$152,903
 On call \$40 hr at 365 = \$ 14,600
 Total = \$225,643
 2% COL

413-4221 SS TAX EXP

NEXT YEAR NOTES:

*0.0765

413-4222 TEC TAX

NEXT YEAR NOTES:

*0.001

413-4223 TMRS

NEXT YEAR NOTES:

*0.0336

413-4225 EMP HEALTH INS

NEXT YEAR NOTES:

4% increase to Employee and 28% increase to dependent.
 Increase defined contribution to \$700 per employee per month.
 New contribution for Health, Dental, Vision, Life, EAP
 \$748.36 X 12 = \$8980.32 per employee.

413-4311 SUPPLIES

PERMANENT NOTES:

Minor supplies

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
413-4311	SUPPLIES	NEXT YEAR NOTES: Knox boxes 8 \$2,700		
413-4313	EQUIP REPLACEMENT	PERMANENT NOTES: Annual equipment replacement		
413-4313	EQUIP REPLACEMENT	NEXT YEAR NOTES: Computer for Fire Marshall and Fire Reporting \$1,500		
413-4411	GAS & OIL	NEXT YEAR NOTES: \$1,000 oil for changes		
413-4421	RPR & MAINT	PERMANENT NOTES: vehicle repairs		
413-4421	RPR & MAINT	NEXT YEAR NOTES: Front Tires 84 \$1,100 Pump Test \$1,100 Fl Test airpac \$ 700 Rescuetoool serv \$1,400 Filters NAPA \$2,500 AirPack St Serv \$3,000 Misc \$3,200 Service hrs 40 \$1,000		
413-4510	FACILITY MAINT.	PERMANENT NOTES: Building Maint.		
413-4510	FACILITY MAINT.	NEXT YEAR NOTES: \$2,000 for Kitchen completion \$2,500 Hose Ramp \$4,000 Misc		
413-4515	RADIO/BEEPER EXP	PERMANENT NOTES: \$450 to Texas Communication radio \$1600 EDispatch (Penguin Main) \$426 Wifi		
413-4515	RADIO/BEEPER EXP	NEXT YEAR NOTES: Edispatch (Penguin Main) \$1,600 Wifi \$ 450 Texas Com \$ 450		
413-4522	GEN LIA	NEXT YEAR NOTES: Based on a 5% Increase to Gen Liability. Review 08/19		
413-4532	ELECTRICITY	PERMANENT NOTES: Building Electrical		
413-4533	GAS	PERMANENT NOTES:		

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED	
Natural Gas for Heat					
413-4544	FIRE FIGHTER FEES	NEXT YEAR NOTES: Volunteer Stipend paid each December based on policy set by the Fire Chief on the standing of the fire fighter and an ammount per call as established by the Fire Chief and City Administrator. \$2,500			
413-4587	CONT EDUCATION	PERMANENT NOTES: More in service training			
413-4589	MISC.	PERMANENT NOTES: Keep as a contingency fund			
413-4741	EQUIP GEN	PERMANENT NOTES: Payment for Air Packs \$3,500 2017 and 2018			
413-4741	EQUIP GEN	NEXT YEAR NOTES: Dispatch Equipment \$6,000 Split with Police Department			
413-4816	911 DISPATCH SERVICE	NEXT YEAR NOTES: SPLIT BETWEEN FIRE AND POLICE			
413-4817	DISPATCH SERVICE	NEXT YEAR NOTES: SPLIT BETWEEN FIRE AND POLICE			
413-4820	ADMIN/FACILITY USE FEE	PERMANENT NOTES: Admin Fee for facility use Fire Department Water Department Street Department			
14-POLICE DEPARTMENT					
10-414-4211	SALARIES	367,696.54	414,500.00	389,734.00	432,100.00
10-414-4212	OVERTIME	20,947.93	40,000.00	25,758.00	40,000.00
10-414-4221	SS TAX EXP	29,397.03	31,700.00	31,568.00	33,100.00
10-414-4222	TEC TAX	1,472.00	1,700.00	237.00	100.00
10-414-4223	TMRS	13,779.60	14,800.00	14,584.00	14,600.00
10-414-4225	EMP. HEALTH INS.	69,506.69	74,100.00	78,358.00	90,000.00
10-414-4311	SUPPLIES	8,746.11	8,000.00	9,104.00	8,000.00
10-414-4315	UNIFORMS	4,575.73	6,000.00	7,050.00	6,600.00
10-414-4355	DUES & FEES	528.29	1,600.00	500.00	1,600.00
10-414-4411	GAS & OIL	20,631.81	24,000.00	16,501.00	24,000.00
10-414-4421	RPR & MAINT	15,628.30	5,000.00	6,982.00	7,000.00
10-414-4513	TECH MAINT. FEES	21,507.73	25,350.00	22,500.00	28,300.00
10-414-4514	TECH SUPPORT	3,108.60	2,500.00	5,550.00	3,000.00
10-414-4515	RADIO/BEEPER EXP.	0.00	0.00	0.00	0.00
10-414-4521	W/COMP	8,753.28	10,000.00	10,335.00	13,400.00
10-414-4522	GEN LIA	8,568.80	10,500.00	10,216.00	10,800.00
10-414-4531	TELEPHONE	14,373.71	12,000.00	11,561.00	12,000.00

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
10-414-4571 D.R.E.A.M.S. EXPENSE	1,944.01	2,000.00	2,000.00	2,000.00
10-414-4572 SEIZURE FUND EXP.	4,498.44	2,000.00	581.00	1,500.00
10-414-4573 BLDG. SECURITY EXP.	1,247.30	500.00	630.00	500.00
10-414-4574 COURT TECH. EXP.	1,339.95	2,000.00	5,805.00	2,000.00
10-414-4587 CONT EDUCATION	5,553.75	5,500.00	4,320.00	5,500.00
10-414-4588 POSTAGE	55.22	300.00	325.00	300.00
10-414-4589 MISC.	4,446.98	2,000.00	3,775.00	2,000.00
10-414-4590 BR. CO. JAIL FEES	575.00	2,000.00	1,500.00	2,000.00
10-414-4591 COLLECTION AGENCY FEES	3,163.80	0.00	2,804.00	0.00
10-414-4592 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
10-414-4712 K-9 - CITY	174.98	1,000.00	130.00	1,000.00
10-414-4741 EQUIP. GEN	6,599.67	38,200.00	20,060.00	34,500.00
10-414-4751 VEHICLE	82,379.80	27,000.00	26,721.00	35,000.00
10-414-4816 911 DISPATCH SERV	21,902.67	21,600.00	17,889.00	10,800.00
10-414-4820 DISPATCH SERV	5,612.00	6,000.00	2,112.00	3,000.00
TOTAL 14-POLICE DEPARTMENT	748,715.72	791,850.00	729,190.00	824,700.00

414-4211 SALARIES

PERMANENT NOTES:

1 Chief
1 Investigator
5 Officers
2 Admin Staff

414-4211 SALARIES

NEXT YEAR NOTES:

Convert part-time officer to full-time creating 8 full-time officers.
2% COL

414-4212 OVERTIME

NEXT YEAR NOTES:

TxDot Overtime Grant for extra patrol. \$15,000

414-4221 SS TAX EXP

NEXT YEAR NOTES:

*0.0765

414-4222 TEC TAX

NEXT YEAR NOTES:

*0.001

414-4223 TMRS

NEXT YEAR NOTES:

*0.0336

414-4225 EMP. HEALTH INS.

PERMANENT NOTES:

\$8150.88 X 9 employees

414-4225 EMP. HEALTH INS.

NEXT YEAR NOTES:

4% increase to Employee and 28% increase to dependent.
Increase defined contribution to \$700 per employee per month.
New contribution for Health,Dental,Vision,Life,EAP
\$748.36 X 12 = \$8980.32 per employee.

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
414-4311 SUPPLIES	PERMANENT NOTES: Ammo \$3000 Less lethal Ammunition \$1500 Crime Scene Supplies \$1500 Copier Copies Office Supplies \$1500 \$2500 ??			
414-4355 DUES & FEES	PERMANENT NOTES: Association memberships			
414-4421 RPR & MAINT	PERMANENT NOTES: vehicle repairs and Maint.			
414-4513 TECH MAINT. FEES	PERMANENT NOTES: Incode (\$18,000), Leadsonline (\$1,200),Copsync (\$4,400)Online Casefile software (\$225)			
414-4513 TECH MAINT. FEES	NEXT YEAR NOTES: TLO Public Data (\$900), Search Warrant App (\$500)Watchguard Maintnace (\$3,000)			
414-4514 TECH SUPPORT	PERMANENT NOTES: Computer network support			
414-4521 W/COMP	NEXT YEAR NOTES: Review 19/20			
414-4522 GEN LIA	NEXT YEAR NOTES: Based on a 5% Increase to Gen Liability. Review 08/19			
414-4572 SEIZURE FUND EXP.	PERMANENT NOTES: Seizure budget to reflect fund balance in seizure account			
414-4589 MISC.	PERMANENT NOTES: One box of ammo per officer per month for training. \$1500 Misc expenses \$2000			
414-4591 COLLECTION AGENCY FEES	PERMANENT NOTES: Pass thru amounts, fees collected with fines; should match revenue.			
414-4741 EQUIP. GEN	PERMANENT NOTES: Copier contract \$1272 Tazer Payment \$1872			
414-4741 EQUIP. GEN	NEXT YEAR NOTES: 1 vehicle equipment \$15,000 1 wiring harness \$ 2,000 1 Car Computer \$ 2,000			

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
	1 Radar Unit	\$ 3,500		
	1 Watchguard camera	\$ 6,000		
	Dispatch Equipment	\$ 6,000 Split with Fire Department		
	Total	\$34,500		
414-4751	VEHICLE	PERMANENT NOTES: \$20,000 fund balance from 2015/16		
414-4751	VEHICLE	NEXT YEAR NOTES: 1 vehicles \$35,000		
414-4816	911 DISPATCH SERV	NEXT YEAR NOTES: SPLIT BETWEEN FIRE AND POLICE		
414-4820	DISPATCH SERV	PERMANENT NOTES: BPD Mobile Internet Access CAD \$3,500 \$176 per month \$2112		
414-4820	DISPATCH SERV	NEXT YEAR NOTES: SPLIT BETWEEN FIRE AND POLICE		
<u>15-PARKS & RECREATION</u>				
10-415-4211	SALARIES	69,458.54	69,700.00	72,771.00
10-415-4212	OVERTIME	1,226.05	1,500.00	765.00
10-415-4221	SS TAX EXP	5,393.36	5,400.00	5,604.00
10-415-4222	TEC TAX	324.00	350.00	18.00
10-415-4223	TMRS	2,510.14	2,600.00	3,677.00
10-415-4225	EMP. HEALTH INS.	15,761.10	16,500.00	18,257.00
10-415-4311	SUPPLIES	8,413.65	7,000.00	7,364.00
10-415-4315	UNIFORMS	1,365.28	1,400.00	1,436.00
10-415-4355	DUES & FEES	0.00	500.00	0.00
10-415-4421	EQUIP. RPR & MAINT	2,598.65	3,000.00	1,834.00
10-415-4510	FACILITY MAINT.	5,408.49	3,500.00	7,066.00
10-415-4521	W/COMP	1,914.79	2,200.00	2,261.00
10-415-4522	GEN LIABILITY	3,175.04	3,900.00	3,877.00
10-415-4532	ELECTRICITY	10,951.36	11,500.00	10,000.00
10-415-4534	WATER	400.06	400.00	30.00
10-415-4587	TRAINING/CONT. ED	0.00	1,000.00	0.00
10-415-4589	MISC.	1,530.95	2,000.00	850.00
10-415-4741	EQUIP GEN	11,430.00	7,000.00	7,363.00
10-415-4791	PARK IMP	43,917.95	40,000.00	42,177.00
TOTAL 15-PARKS & RECREATION	185,779.41	179,450.00	185,350.00	247,100.00

415-4211 SALARIES PERMANENT NOTES:
2 fulltime employees

415-4211 SALARIES NEXT YEAR NOTES:
2% COL

415-4221 SS TAX EXP NEXT YEAR NOTES:

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
	*0.0765			
415-4222 TEC TAX	NEXT YEAR NOTES: *0.001			
415-4223 TMRS	NEXT YEAR NOTES: *0.0336			
415-4225 EMP. HEALTH INS.	PERMANENT NOTES: \$8150.88 X 2 employees			
415-4225 EMP. HEALTH INS.	NEXT YEAR NOTES: 4% increase to Employee and 28% increase to dependent. Increase defined contribution to \$700 per employee per month. New contribution for Health,Dental,Vision,Life,EAP \$748.36 X 12 = \$8980.32 per employee.			
415-4311 SUPPLIES	PERMANENT NOTES: Ballfield supplies			
415-4311 SUPPLIES	NEXT YEAR NOTES: Clay for in fields \$1,500 Conditioner for infields \$3,000 Sand \$1,600 Field Paint \$1,000 Bases \$600 pitching rubbers \$300			
415-4355 DUES & FEES	PERMANENT NOTES: TRAPS membership			
415-4421 EQUIP. RPR & MAINT	PERMANENT NOTES: Misc Repairs \$3,000 Vehicle Repairs \$3,000 Skid steer tires and repairs \$1,000			
415-4421 EQUIP. RPR & MAINT	NEXT YEAR NOTES: Misc Repairs \$3,000 Vehicle Repairs \$3,000 Skid steer tires and repairs \$1,000			
415-4510 FACILITY MAINT.	NEXT YEAR NOTES: Field Level and Over seed. \$600 Fencing Oak st. \$2,000 Fencing around Shop \$4,000			
415-4521 W/COMP	NEXT YEAR NOTES: Review 19/20			

10 -GENERAL FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
415-4522 GEN LIABILITY	NEXT YEAR NOTES: Based on a 5% Increase to Gen Liability. Review 08/19			
415-4532 ELECTRICITY	NEXT YEAR NOTES: Review 08/19			
415-4534 WATER	PERMANENT NOTES: Watering the parks			
415-4589 MISC.	PERMANENT NOTES: Portable toilet \$400.00 per quarter Gas Heating for Park			
415-4741 EQUIP GEN	NEXT YEAR NOTES: Van for Inmates \$37,000 Drag and cutting bar \$500 2 weed eaters \$600			
415-4791 PARK IMP	NEXT YEAR NOTES: \$15,000 McDonald Park \$20,000 Ballfield Improvements \$30,000 General Improvements walkways and handicap parking.			
TOTAL EXPENDITURES	2,441,489.06	2,672,675.00	2,481,987.00	2,684,225.00
ESTIMATED BALANCE	270,311.35	6,836.00	569,774.00	26,240.00

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201922 -CONV. & VISITOR BUREAU
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	214,614.38	256,500.00	247,409.00	237,000.00
	FUND BAL. BROUGHT FORWARD	<u>77,000.00</u>	<u>77,000.00</u>	<u>58,240.00</u>	<u>58,240.00</u>
	TOTAL REVENUES	<u>291,614.38</u>	<u>333,500.00</u>	<u>305,649.00</u>	<u>295,240.00</u>
<u>EXPENDITURE SUMMARY</u>					
	22-C.V.B.	167,327.86	177,330.00	165,003.00	164,810.00
	23-EARLY SHOWCASE	81,339.05	84,900.00	86,886.00	95,400.00
	24-VISITOR/EVENT CTR	<u>0.00</u>	<u>34,900.00</u>	<u>36,984.00</u>	<u>18,800.00</u>
	TOTAL EXPENDITURES	<u>248,666.91</u>	<u>297,130.00</u>	<u>288,873.00</u>	<u>279,010.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	42,947.47	36,370.00	16,776.00	16,230.00

22 -CONV. & VISITOR BUREAU

REVENUES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
22-3051 MOTEL TAX	199,630.05	276,000.00	295,495.00	270,900.00
22-3052 RETURNED H.O.T. FUNDS	(33,517.58)	(84,500.00)	(114,925.00)	(92,400.00)
22-3055 SPONSORSHIP	30,500.00	25,000.00	26,850.00	26,000.00
22-3056 EVENTS - TICKETS (PRE-SALE)	2,920.00	10,000.00	10,000.00	5,000.00
22-3057 EVENTS - TICKETS (GATE)	6,300.00	5,000.00	5,000.00	7,000.00
22-3058 EVENTS - SPECIAL (TAILGATE PKG)	2,560.00	1,500.00	1,500.00	1,500.00
22-3059 EVENTS - GATE (SPECIAL)	670.00	1,500.00	1,500.00	1,500.00
22-3060 EVENTS - CARNIVAL	4,229.00	4,000.00	0.00	0.00
22-3061 EVENTS - T-SHIRTS	814.40	500.00	0.00	500.00
22-3153 FACILITY RENTAL	0.00	1,000.00	5,960.00	1,000.00
22-3155 AMENITIES RENTAL	0.00	0.00	0.00	0.00
22-3156 EQUIPMENT RENTAL	0.00	500.00	50.00	500.00
22-3157 CLEANING FEES	0.00	500.00	0.00	0.00
22-3711 INTEREST INCOME	450.61	500.00	300.00	500.00
22-3811 OTHER INCOME	57.90	15,000.00	15,679.00	15,000.00
22-3912 TRANSFER FROM	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	214,614.38	256,500.00	247,409.00	237,000.00

FUND BALANCE BROUGHT FORWARD

22-2811 FUND BALANCE	77,000.00	77,000.00	58,240.00	58,240.00
TOTAL FUND BALANCE	77,000.00	77,000.00	58,240.00	58,240.00

TOTAL REVENUES	291,614.38	333,500.00	305,649.00	295,240.00
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3051 MOTEL TAX PERMANENT NOTES:
Moved Hotel Occupancy tax revenue from General to CVB fund

3051 MOTEL TAX NEXT YEAR NOTES:
Projected Revenue Holiday Inn \$157,900
Projected Revenue Other Hotels \$143,100
Total Projected Hotel Revenue \$301,000
-10% loss of revenue -\$ 30,100
Equals \$270,900
-65% Holiday Inn Rebate -\$ 92,400
Total Projected Hotel Revenue \$178,500

3052 RETURNED H.O.T. FUNDS NEXT YEAR NOTES:
65% hotel tax rebate to Patriot Hospitality.

3055 SPONSORSHIP PERMANENT NOTES:
Pioneer Days Sponsorships

3060 EVENTS - CARNIVAL NEXT YEAR NOTES:
No carnival booked for 18/19

3153 FACILITY RENTAL NEXT YEAR NOTES:

22 -CONV. & VISITOR BUREAU

REVENUES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
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Review 19/20

3156	EQUIPMENT RENTAL	NEXT YEAR NOTES: Review 19/20		
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3157	CLEANING FEES	NEXT YEAR NOTES: Review 19/20		
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3811	OTHER INCOME	NEXT YEAR NOTES: \$15,000 from MDD for operations of Visitors and Event Center		
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22 -CONV. & VISITOR BUREAU

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>22-C.V.B.</u>				
22-422-4211 SALARIES	40,185.60	42,300.00	42,272.00	43,200.00
22-422-4212 OVERTIME	217.36	1,000.00	1,028.00	1,000.00
22-422-4221 SS TAX EXP	3,081.83	3,300.00	3,285.00	3,350.00
22-422-4222 TEC TAX	162.00	100.00	9.00	100.00
22-422-4223 TMRS	1,459.79	1,600.00	2,165.00	1,600.00
22-422-4225 EMP HEALTH INS	7,858.35	8,300.00	9,128.00	9,000.00
22-422-4311 SUPPLIES	331.63	1,000.00	800.00	1,000.00
22-422-4312 OFFICE COPIES	17.19	1,500.00	0.00	750.00
22-422-4355 DUES & FEES	3,912.50	2,700.00	1,606.00	2,700.00
22-422-4411 GAS & OIL	0.00	1,000.00	348.00	1,000.00
22-422-4421 REPAIR & MAINT.	0.00	1,000.00	11.00	1,000.00
22-422-4521 W/COMP	273.53	310.00	323.00	200.00
22-422-4522 GEN LIABILITY	661.04	410.00	433.00	410.00
22-422-4530 INTERNET-WEBSITES	3,216.00	3,500.00	2,216.00	3,500.00
22-422-4533 UTILITY SERVICES	1,143.00	1,000.00	2,308.00	1,000.00
22-422-4535 RENT - OFFICE SPACE	0.00	0.00	0.00	0.00
22-422-4580 ADMINISTRATIVE FEES	3,541.75	2,800.00	2,798.00	4,700.00
22-422-4581 LEGAL & PROFESSIONAL FEES	0.00	0.00	0.00	0.00
22-422-4582 ADVERTISING - MEDIA	18,802.72	26,000.00	19,000.00	13,000.00
22-422-4583 ADVERTISING - PROMO ITEMS	4,590.56	2,000.00	500.00	2,000.00
22-422-4584 ADVERTISING - MATS TX TRAILS	500.00	0.00	0.00	0.00
22-422-4585 TRAVEL EXPENSE	3,039.87	3,125.00	1,784.00	3,000.00
22-422-4587 CONT. ED / TRAINING	1,430.00	1,585.00	1,275.00	2,000.00
22-422-4588 POSTAGE	21.48	200.00	0.00	200.00
22-422-4589 MISC. EXPENSE	46.93	0.00	55.00	0.00
22-422-4712 SPECIAL PROJECTS	72,834.73	44,600.00	44,600.00	69,600.00
22-422-4731 OFFICE EQUIPMENT	0.00	3,000.00	2,196.00	500.00
22-422-4751 VEHICLE	0.00	25,000.00	26,863.00	0.00
22-422-4814 CHAMBER OF COMMERCE	0.00	0.00	0.00	0.00
TOTAL 22-C.V.B.	167,327.86	177,330.00	165,003.00	164,810.00

422-4211 SALARIES PERMANENT NOTES:
Based on Denise Hudson's current salary

422-4211 SALARIES NEXT YEAR NOTES:
2% COL

422-4212 OVERTIME NEXT YEAR NOTES:
Review 19/20

422-4221 SS TAX EXP NEXT YEAR NOTES:
Review 19/20

422-4222 TEC TAX NEXT YEAR NOTES:
Review 19/20

422-4223 TMRS NEXT YEAR NOTES:

22 -CONV. & VISITOR BUREAU

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
				Review 19/20
422-4225 EMP HEALTH INS				PERMANENT NOTES: \$8150.88 X 1 employee
422-4225 EMP HEALTH INS				NEXT YEAR NOTES: 4% increase to Employee and 28% increase to dependent. Increase defined contribution to \$700 per employee per month. New contribution for Health,Dental,Vision,Life,EAP \$748.36 X 12 = \$8980.32 per employee.
422-4355 DUES & FEES				PERMANENT NOTES: Texas Association of Convention and Visitors Bureau \$625 Texas Hotel and Lodging Association \$1,877 TMCN \$375/2 \$175
422-4521 W/COMP				NEXT YEAR NOTES: Review 19/20
422-4522 GEN LIABILITY				NEXT YEAR NOTES: Based on a 5% Increase to Gen Liability. Review 08/19
422-4530 INTERNET-WEBSITES				PERMANENT NOTES: Visit Early website Hosting and Maintenance
422-4530 INTERNET-WEBSITES				NEXT YEAR NOTES: Website upgrade with App & Visit Widget \$7,500
422-4580 ADMINISTRATIVE FEES				PERMANENT NOTES: 2% of budget for Administrative fees associated with accounting, financial servcies, oversight, and supervision.
422-4581 LEGAL & PROFESSIONAL FEES				PERMANENT NOTES: Audit/Attorney Fees
422-4582 ADVERTISING - MEDIA				NEXT YEAR NOTES: Decrease by \$13,000 Tour Texas: All-Inclusive Content Plan \$ 3,003.50 Fort Trails & Travel Shows Material: Fort Trails \$ 1,000.00 Jacket Century Sponsorship: Tier 1 Sponsor \$ 2,000.00 TMCN Guide: Full Page & Highlight Page \$ 1,016.50 Brown County Living: 1 Issue \$ 1,500.00 Brown County Visitor Guide Yearly \$ 980.00

22 -CONV. & VISITOR BUREAU

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED	
	Red Fin Publishing				
	3 Publications				
			\$ 3,500.00		
	Total:				
			\$13,000.00		
422-4583	ADVERTISING - PROMO ITEMS	NEXT YEAR NOTES:			
		Increase by \$1000			
422-4712	SPECIAL PROJECTS	NEXT YEAR NOTES:			
		Special Projects:			
		Rod Run	\$3,000		
		Chamber Golf Tournament	\$4,000		
		HPU Golf - Battle @ Camp Bowie	\$2,500		
		HPU - Golf Conference Championship	\$2,500		
		HPU - Golf Preview Tournmanet	\$3,000		
		HPU Homecoming	\$3,000		
		BWD Bass Tournament	\$1,500		
		Southwest Amputee	\$6,000		
		Baseball/Softball Tournament	\$2,000		
		Brown County Rodeo	\$1,000		
		Hunters Appreciation	\$1,600		
		County&Western Muisc @ Stagecoach	\$2,500		
		Lyric Theater	\$2,000		
		Tourism Events/Promotions	\$10,000		
		Welcome Monument	\$10,000		
		Wayfinding/Street Signs	\$15,000		
		Total:	\$69,600		
422-4814	CHAMBER OF COMMERCE	PERMANENT NOTES:			
		Project funds handled by the Chamber/CVB board approved by the City Council			
<u>23-EARLY SHOWCASE</u>					
22-423-4211	SALARIES	2,813.76	5,000.00	5,000.00	3,000.00
22-423-4221	SS TAX EXP	160.28	0.00	34.00	0.00
22-423-4223	TMRS	56.93	0.00	16.00	0.00
22-423-4510	ENTERTAINMENT-CONCERT	23,250.00	25,000.00	25,000.00	40,000.00
22-423-4511	ENTERTAINMENT-SOUND/STAGE	8,281.80	7,500.00	7,500.00	7,500.00
22-423-4512	ENTERTAINMENT-GENERATORS	2,755.80	3,300.00	3,300.00	3,000.00
22-423-4513	SHUTTLE SERVICE	1,000.00	0.00	0.00	0.00
22-423-4514	RENTALS-TENTS, CHAIRS, TABLES	2,846.81	3,000.00	3,000.00	3,000.00
22-423-4516	RENTALS - PORT-A-CAN	2,745.00	3,100.00	3,100.00	3,000.00
22-423-4518	RENTALS - HOTEL	0.00	500.00	500.00	0.00
22-423-4520	EVENT COVERAGE (SOCIAL MEDIA)	1,000.00	2,500.00	2,500.00	1,500.00
22-423-4522	GENERAL LIABILITY	0.00	1,500.00	2,200.00	900.00
22-423-4525	REVEAL EXPENSES	274.28	500.00	1,678.00	500.00
22-423-4526	CARNIVAL	2,850.07	500.00	500.00	500.00
22-423-4527	FIREWORKS	3,200.00	3,500.00	3,500.00	3,500.00
22-423-4528	SECURITY EXPENSE	3,025.65	4,000.00	4,000.00	4,000.00
22-423-4529	SPONSOR ADVERTISEMENT	1,269.10	2,000.00	2,000.00	2,000.00
22-423-4530	VOLUNTEER RALLY & T-SHIRTS	3,138.50	3,500.00	3,500.00	3,500.00

22 -CONV. & VISITOR BUREAU

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
22-423-4531 WRAP-UP MEETING	0.00	500.00	500.00	500.00
22-423-4532 HOSPITALITY	0.00	0.00	0.00	0.00
22-423-4535 MISC. SUPPLIES	2,063.80	500.00	500.00	500.00
22-423-4580 ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00
22-423-4581 LEGAL & PROFESSIONAL FEES	836.48	0.00	58.00	0.00
22-423-4582 ADVERTISING - MEDIA	19,770.79	18,500.00	18,500.00	18,500.00
TOTAL 23-EARLY SHOWCASE	81,339.05	84,900.00	86,886.00	95,400.00

423-4211 SALARIES

NEXT YEAR NOTES:
Review 2018 event

423-4510 ENTERTAINMENT-CONCERT

NEXT YEAR NOTES:
Increase by \$15,000

423-4582 ADVERTISING - MEDIA

NEXT YEAR NOTES:

Radio:
Villecom LLC\$2,000.00
Wendlee \$2,000.00
KOXE/KBWD \$2,025.00
Town Square\$ 500.00Total: \$6,525.00
News:Brownwood News \$ 600.00
Abilene Reporter News\$ 545.00
Brownwood Bulletin\$ 980.00
Total: \$2,125.00
TVKTAB/KRBC \$1,700.00
Total: \$1,700.00Social Media/Web Facebook\$1,000.00
KOXE \$ 350.00
BHP \$ 500.00
Total: \$1,850.00RemotesKOXE \$ 600.00
The Ox \$ 600.00
Wendlee \$ 600.00
Total: \$1,800.00

HPUGame Day Sponsors \$ 500.00

Brown County Living1 Page Ad\$1,500.00

Red FinAd plus Editorial \$2,500.00

Total: \$18,500.00

22 -CONV. & VISITOR BUREAU

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>24-VISITOR/EVENT CTR</u>				
22-424-4311 SUPPLIES	0.00	2,000.00	2,930.00	2,000.00
22-424-4510 FACILITY MAINTENANCE	0.00	3,000.00	2,896.00	1,500.00
22-424-4522 GEN. LIABILITY	0.00	0.00	0.00	2,400.00
22-424-4531 TELEPHONE	0.00	1,200.00	300.00	1,200.00
22-424-4532 ELECTRICITY	0.00	5,000.00	2,742.00	5,000.00
22-424-4533 UTILITY SERVICES	0.00	1,200.00	1,427.00	1,200.00
22-424-4589 MISC.	0.00	500.00	200.00	500.00
22-424-4721 FURNITURE / APPLIANCES	0.00	15,000.00	19,489.00	2,500.00
22-424-4741 SITE IMPROVEMENTS	0.00	7,000.00	7,000.00	2,500.00
TOTAL 24-VISITOR/EVENT CTR	0.00	34,900.00	36,984.00	18,800.00
424-4721 FURNITURE / APPLIANCES	NEXT YEAR NOTES: Tables & Chairs, Carts, Misc			
424-4741 SITE IMPROVEMENTS	NEXT YEAR NOTES: Shelving for storage \$500 Misc site improvements			
TOTAL EXPENDITURES	248,666.91	297,130.00	288,873.00	279,010.00
ESTIMATED BALANCE	42,947.47	36,370.00	16,776.00	16,230.00

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

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	557,143.50	439,025.00	453,404.00	438,025.00
	FUND BAL. BROUGHT FORWARD	<u>473,399.00</u>	<u>473,399.00</u>	<u>489,931.00</u>	<u>489,931.00</u>
	TOTAL REVENUES	<u>1,030,542.50</u>	<u>912,424.00</u>	<u>943,335.00</u>	<u>927,956.00</u>
<u>EXPENDITURE SUMMARY</u>					
	25-M.D.D. ADMINISTRATION	196,780.15	189,810.00	184,164.00	196,300.00
	26-M.D.D. PROPERTY MGMT	36,610.67	57,100.00	36,513.00	57,200.00
	27-M.D.D. PROJECTS	<u>198,705.77</u>	<u>281,000.00</u>	<u>358,982.00</u>	<u>341,500.00</u>
	TOTAL EXPENDITURES	<u>432,096.59</u>	<u>527,910.00</u>	<u>579,659.00</u>	<u>595,000.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	598,445.91	384,514.00	363,676.00	332,956.00

25 -M.D.D. PROJECT FUND

REVENUES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
25-3031 SALES TAX	353,127.20	325,125.00	358,301.00	334,125.00
25-3032 SALES TAX - FROM GENERAL FUND	0.00	0.00	0.00	0.00
25-3152 LEASE/RENTAL INCOME	96,807.20	101,000.00	80,756.00	90,000.00
25-3153 FACILITY RENTAL	10,503.00	2,300.00	2,375.00	2,300.00
25-3154 COPIER/FAX CENTER INCOME	2,903.38	2,000.00	1,400.00	1,500.00
25-3155 UTILITY REIMBURSEMENT	10,019.91	8,000.00	7,387.00	8,000.00
25-3711 INTEREST INCOME	2,560.81	500.00	2,600.00	2,000.00
25-3811 MISC INCOME	4,122.00	100.00	585.00	100.00
25-3912 TRANSFER TO	77,100.00	0.00	0.00	0.00
SUBTOTAL REVENUES	557,143.50	439,025.00	453,404.00	438,025.00
FUND BALANCE BROUGHT FORWARD				
25-2811 FUND BALANCE	473,399.00	473,399.00	489,931.00	489,931.00
TOTAL FUND BALANCE	473,399.00	473,399.00	489,931.00	489,931.00
<hr/>				
TOTAL REVENUES	1,030,542.50	912,424.00	943,335.00	927,956.00

3031	SALES TAX	PERMANENT NOTES: MDD Sales Tax
3031	SALES TAX	NEXT YEAR NOTES: 2018/19 Sales tax \$1,530,000 Sales tax loss \$ 45,000 \$1,485,000 10% neg Change -\$ 148,500 =\$1,336,500 MDD Sales tax -\$ 334,125 Gen Fund Sales \$1,002,375
3032	SALES TAX - FROM GENERAL FUND	PERMANENT NOTES: This line item will not exist after this budget year.
3152	LEASE/RENTAL INCOME	PERMANENT NOTES: 819 Early Blvd and SBIF
3153	FACILITY RENTAL	PERMANENT NOTES: Training Room Rental

25 -M.D.D. PROJECT FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>25-M.D.D. ADMINISTRATION</u>				
25-425-4211 SALARIES	88,350.77	97,000.00	96,164.00	101,600.00
25-425-4212 OVERTIME	53.75	1,000.00	535.00	1,000.00
25-425-4221 SS TAX EXP	6,771.02	7,500.00	7,382.00	7,800.00
25-425-4222 TEC TAX	324.00	200.00	18.00	200.00
25-425-4223 TMRS	3,152.17	2,000.00	3,510.00	3,500.00
25-425-4225 EMP. HEALTH INS	15,735.90	16,500.00	19,126.00	18,000.00
25-425-4311 SUPPLIES	423.11	2,000.00	950.00	2,000.00
25-425-4355 DUES & FEES	1,385.00	1,500.00	650.00	1,500.00
25-425-4411 GAS & OIL	1,484.60	1,500.00	1,321.00	1,500.00
25-425-4421 RPR & MAINT	41.44	1,000.00	1,351.00	1,000.00
25-425-4510 FACILITY MAINT.	985.21	0.00	0.00	0.00
25-425-4513 TECH MECH. FEES	2,975.06	3,000.00	2,647.00	3,500.00
25-425-4515 TECH MAINT. & SUPPORT	1,629.86	2,500.00	1,200.00	2,500.00
25-425-4521 W/COMP	273.53	310.00	323.00	400.00
25-425-4531 TELEPHONE	1,390.34	500.00	949.00	500.00
25-425-4532 ELECTRICITY	0.00	0.00	0.00	0.00
25-425-4580 CITY ADMIN/ACCT SERVICES	10,958.25	9,700.00	11,700.00	10,200.00
25-425-4581 LEGAL & ACCOUNTING	5,000.00	7,000.00	5,000.00	7,000.00
25-425-4582 ADVERTISING	0.00	2,000.00	1,200.00	2,000.00
25-425-4583 CONSULTATION SERVICES	0.00	0.00	0.00	0.00
25-425-4585 TRAVEL EXPENSE	4,170.99	4,000.00	2,609.00	4,000.00
25-425-4586 RECRUITMENT	21,245.00	22,100.00	21,535.00	22,100.00
25-425-4587 CONT. ED / TRAINING	1,565.00	2,500.00	520.00	2,500.00
25-425-4588 POSTAGE	29.18	500.00	0.00	500.00
25-425-4589 MISC.	1,032.47	500.00	833.00	500.00
25-425-4731 OFFICE EQUIPMENT	1,308.00	5,000.00	4,641.00	2,500.00
25-425-4751 VEHICLE	<u>26,495.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 25-M.D.D. ADMINISTRATION	196,780.15	189,810.00	184,164.00	196,300.00

425-4211	SALARIES	NEXT YEAR NOTES: 2% COL
425-4212	OVERTIME	NEXT YEAR NOTES: Review 19/20
425-4221	SS TAX EXP	NEXT YEAR NOTES: Review 19/20
425-4222	TEC TAX	NEXT YEAR NOTES: Review 19/20
425-4223	TMRS	NEXT YEAR NOTES: Review 19/20
425-4225	EMP. HEALTH INS	PERMANENT NOTES: \$8150.88 X 2 employees

25 -M.D.D. PROJECT FUND

EXPENDITURES		2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
425-4225	EMP. HEALTH INS	NEXT YEAR NOTES: 4% increase to Employee and 28% increase to dependent. Increase defined contribution to \$700 per employee per month. New contribution for Health,Dental,Vision,Life,EAP \$748.36 X 12 = \$8980.32 per employee.			
425-4311	SUPPLIES	PERMANENT NOTES: Office Supplies Copy paper, pens, etc. (not cleaning, or bathroom paper products.)			
425-4355	DUES & FEES	PERMANENT NOTES: TEDC,TAVF,TCMA,			
425-4513	TECH MECH. FEES	PERMANENT NOTES: Esri \$1,400 ZacTax \$1,500			
425-4513	TECH MECH. FEES	NEXT YEAR NOTES: Adobe Suite \$500			
425-4515	TECH MAINT. & SUPPORT	PERMANENT NOTES: Online Management \$1200 IT support \$1000			
425-4521	W/COMP	NEXT YEAR NOTES: Review 19/20			
425-4531	TELEPHONE	PERMANENT NOTES: Cellphone \$800			
425-4580	CITY ADMIN/ACCT SERVICES	PERMANENT NOTES: 2% of budget for Administrative services (accounting, oversite, supervision, ect)			
425-4580	CITY ADMIN/ACCT SERVICES	NEXT YEAR NOTES: 2% of MDD budget for Administrative Services \$10,200			
425-4581	LEGAL & ACCOUNTING	PERMANENT NOTES: City Attorney Fee 2,000 and Audit Fee 5,000			
425-4582	ADVERTISING	PERMANENT NOTES: ICSC and MDD advertising			
425-4585	TRAVEL EXPENSE	PERMANENT NOTES: TEDC \$1,000 ICSC 2-3 people \$1,500 Additional Travel \$1,000			

25 -M.D.D. PROJECT FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
425-4586 RECRUITMENT	PERMANENT NOTES: Retail Coach \$20,000 Retail Live \$600.00 ICSC \$1,500			
425-4588 POSTAGE	PERMANENT NOTES: 200 administration 300 SBIF			
425-4589 MISC.	PERMANENT NOTES: Board Member meeting expense.			
425-4731 OFFICE EQUIPMENT	PERMANENT NOTES: Office Equipment Rental EBEC \$1000			
<u>26-M.D.D. PROPERTY MGMT</u>				
25-426-4311 SUPPLIES	2,324.03	2,500.00	1,436.00	2,500.00
25-426-4312 OFFICE COPIES	2,299.91	1,200.00	969.00	1,200.00
25-426-4510 FACILITY MAINTENANCE	4,096.41	8,500.00	6,891.00	8,500.00
25-426-4511 LANDSCAPE MAINT.	0.00	0.00	0.00	0.00
25-426-4522 GEN. LIABILITY	2,233.16	2,900.00	2,802.00	3,000.00
25-426-4531 TELEPHONE	6,449.40	6,500.00	4,622.00	6,500.00
25-426-4532 ELECTRICITY	10,909.30	12,000.00	9,302.00	12,000.00
25-426-4533 UTILITY SERVICES	3,131.12	5,000.00	2,693.00	5,000.00
25-426-4534 JANITORIAL SERVICES	0.00	0.00	0.00	0.00
25-426-4581 LEGAL & PROFESSIONAL	0.00	0.00	0.00	0.00
25-426-4582 ADVERTISING / MARKETING	0.00	2,000.00	0.00	2,000.00
25-426-4589 MISC.	165.00	500.00	250.00	500.00
25-426-4721 FURNITURE / APPLIANCES	0.00	1,000.00	548.00	1,000.00
25-426-4741 SITE IMPROVEMENTS	5,002.34	15,000.00	7,000.00	15,000.00
TOTAL 26-M.D.D. PROPERTY MGMT	36,610.67	57,100.00	36,513.00	57,200.00
426-4311 SUPPLIES	PERMANENT NOTES: 2,500 Janitorial/Consumables			
426-4510 FACILITY MAINTENANCE	PERMANENT NOTES: 819 Early Blvd & Business Complex			
426-4522 GEN. LIABILITY	PERMANENT NOTES: \$200 819 Early Blvd \$600 Business Complex			
426-4522 GEN. LIABILITY	NEXT YEAR NOTES: Based on a 5% Increase to Gen Liability. Review 08/19			
426-4531 TELEPHONE	PERMANENT NOTES: Local and Long Distance, Internet \$4700			
426-4531 TELEPHONE	NEXT YEAR NOTES: Review 19/20			

25 -M.D.D. PROJECT FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
426-4533 UTILITY SERVICES	PERMANENT NOTES: Water, Sewer, Sanitation \$2000, \$3000 Gas Utility, \$500 Satellite			
426-4589 MISC.	PERMANENT NOTES: \$450 Coffee, Hospitality			
426-4741 SITE IMPROVEMENTS	NEXT YEAR NOTES: LED lighting, remodel the hallways, large meeting room, and front of the Business Complex.			
<u>27-M.D.D. PROJECTS</u>				
25-427-4712 SPECIAL PROJECTS	198,705.77	281,000.00	358,982.00	341,500.00
TOTAL 27-M.D.D. PROJECTS	198,705.77	281,000.00	358,982.00	341,500.00
427-4712 SPECIAL PROJECTS	PERMANENT NOTES: Look at breaking out the special project funds into smaller defined projects with budgeted amounts. Budget adjustments could always be made in the event there is a larger project needing funding.			
427-4712 SPECIAL PROJECTS	NEXT YEAR NOTES: \$ 30,000 Hobby Lobby Grant last payment 2023 \$ 25,000 Harris Broadband last payment \$ 33,000 High Point Family Dollar \$ 50,000 CJ Real Estate Starbucks \$ 13,500 JR RV Park \$ 15,000 Early Visitors and Event Center Monument \$ 15,000 EVEC operations \$ 10,000 Acoustic repairs EVEC \$150,000 Special Projects \$341,500 Total			
TOTAL EXPENDITURES	432,096.59	527,910.00	579,659.00	595,000.00
ESTIMATED BALANCE	598,445.91	384,514.00	363,676.00	332,956.00

30 -CAPITAL PROJECTS FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	194,859.35	0.00	167,379.00	0.00
	FUND BAL. BROUGHT FORWARD	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUES	194,859.35	0.00	167,379.00	0.00
<u>EXPENDITURE SUMMARY</u>					
	35-EVENT CENTER	<u>706,433.27</u>	<u>0.00</u>	<u>655,941.00</u>	<u>0.00</u>
	TOTAL EXPENDITURES	706,433.27	0.00	655,941.00	0.00
	REVENUES OVER/(UNDER) EXPENDITURES	(511,573.92)	0.00	(488,562.00)	0.00

30 -CAPITAL PROJECTS FUND

REVENUES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
30-3011 JOHNSON/ROSS GRANT INCOME	0.00	0.00	0.00	0.00
30-3012 TEJAS CLAY GRANT INCOME	0.00	0.00	0.00	0.00
30-3013 OTHER BOND PREMIUM	0.00	0.00	0.00	0.00
30-3014 OTHER BOND PROCEEDS	0.00	0.00	0.00	0.00
30-3711 INTEREST INCOME	4,553.50	0.00	557.00	0.00
30-3712 INTEREST INCOME- STREET	0.00	0.00	0.00	0.00
30-3812 OTHER INCOME	405.85	0.00	0.00	0.00
30-3821 TRANSFER TO	<u>189,900.00</u>	<u>0.00</u>	<u>166,822.00</u>	<u>0.00</u>
SUBTOTAL REVENUES	194,859.35	0.00	167,379.00	0.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
30-2815 FUND BALANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FUND BALANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	194,859.35	0.00	167,379.00	0.00

30 -CAPITAL PROJECTS FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>35-EVENT CENTER</u>				
30-435-4516 BUILDING CONSTRUCTION	691,799.91	0.00	653,887.00	0.00
30-435-4518 PROF. SERVICE - ARCHITECT	14,633.36	0.00	2,054.00	0.00
30-435-4520 ENGINEERING	0.00	0.00	0.00	0.00
30-435-4521 GENERAL ADMINISTRATION	0.00	0.00	0.00	0.00
30-435-4550 C.O. ISSUANCE COST	0.00	0.00	0.00	0.00
30-435-4589 MISC. EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 35-EVENT CENTER	706,433.27	0.00	655,941.00	0.00
TOTAL EXPENDITURES	<u>706,433.27</u>	<u>0.00</u>	<u>655,941.00</u>	<u>0.00</u>
ESTIMATED BALANCE	(511,573.92)	0.00	(488,562.00)	0.00

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201940 -GEN. RFGD 2010
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	323,719.66	275,000.00	322,003.00	265,000.00
	FUND BAL. BROUGHT FORWARD	<u>113,147.00</u>	<u>113,147.00</u>	<u>88,300.00</u>	<u>88,300.00</u>
	TOTAL REVENUES	<u>436,866.66</u>	<u>388,147.00</u>	<u>410,303.00</u>	<u>353,300.00</u>
<u>EXPENDITURE SUMMARY</u>					
	41-GEN RFDG BOND	<u>344,193.75</u>	<u>345,262.50</u>	<u>345,268.00</u>	<u>345,262.50</u>
	TOTAL EXPENDITURES	<u>344,193.75</u>	<u>345,262.50</u>	<u>345,268.00</u>	<u>345,262.50</u>
	REVENUES OVER/(UNDER) EXPENDITURES	92,672.91	42,884.50	65,035.00	8,037.50

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

40 -GEN. RFGD 2010

REVENUES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
40-3012 PROPERTY TAX REVENUE	310,873.59	275,000.00	310,965.00	265,000.00
40-3013 DELEQUENT TAXES	7,491.70	0.00	5,913.00	0.00
40-3021 PEN & INT	4,011.54	0.00	4,487.00	0.00
40-3715 INTEREST INCOME	843.72	0.00	600.00	0.00
40-3811 OTHER INCOME	499.11	0.00	38.00	0.00
SUBTOTAL REVENUES	323,719.66	275,000.00	322,003.00	265,000.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
40-2815 FUND BALANCE	113,147.00	113,147.00	88,300.00	88,300.00
TOTAL FUND BALANCE	113,147.00	113,147.00	88,300.00	88,300.00
<u>TOTAL REVENUES</u>	436,866.66	388,147.00	410,303.00	353,300.00

3012

PROPERTY TAX REVENUE

PERMANENT NOTES:
Gen. RFGD 2010 CO

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

40 -GEN. RFGD 2010

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>41-GEN RFDG BOND</u>				
40-441-4589 MISC EXP	0.00	0.00	0.00	0.00
40-441-4912 CO'S PRINCIPLE 2010 RFDG BONDS	250,000.00	260,000.00	260,000.00	260,000.00
40-441-4922 CO'S INT EXP. 2010 RFDG BONDS	93,387.50	84,462.50	84,462.00	84,462.50
40-441-4932 CO'S FEES 2010 RFDG BONDS	<u>806.25</u>	<u>800.00</u>	<u>806.00</u>	<u>800.00</u>
TOTAL 41-GEN RFDG BOND	344,193.75	345,262.50	345,268.00	345,262.50
 TOTAL EXPENDITURES	 344,193.75	 345,262.50	 345,268.00	 345,262.50
 ESTIMATED BALANCE	 92,672.91	 42,884.50	 65,035.00	 8,037.50

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

42 -DEBT SERVICE
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	61,354.43	83,200.00	81,714.00	82,300.00
	FUND BAL. BROUGHT FORWARD	<u>0.00</u>	<u>0.00</u>	<u>33,923.00</u>	<u>33,923.00</u>
	TOTAL REVENUES	61,354.43	83,200.00	115,637.00	116,223.00
<u>EXPENDITURE SUMMARY</u>					
	42-PROJECT DEBT SERVICE	<u>79,979.59</u>	<u>83,200.00</u>	<u>83,200.00</u>	<u>82,300.00</u>
	TOTAL EXPENDITURES	<u>79,979.59</u>	<u>83,200.00</u>	<u>83,200.00</u>	<u>82,300.00</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	(18,625.16)	0.00	32,437.00	33,923.00

42 -DEBT SERVICE

REVENUES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
42-3012 PROPERTY TAX REVENUE	0.00	83,200.00	0.00	0.00
42-3013 DELQ. TAX REVENUE	0.00	0.00	0.00	0.00
42-3021 PEN & INT	0.00	0.00	0.00	0.00
42-3715 INTEREST INCOME	154.43	0.00	114.00	0.00
42-3811 OTHER INCOME	0.00	0.00	0.00	0.00
42-3912 TRANSFER TO	61,200.00	0.00	81,600.00	82,300.00
SUBTOTAL REVENUES	61,354.43	83,200.00	81,714.00	82,300.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
42-2815 FUND BALANCE	0.00	0.00	33,923.00	33,923.00
TOTAL FUND BALANCE	0.00	0.00	33,923.00	33,923.00

TOTAL REVENUES	61,354.43	83,200.00	115,637.00	116,223.00
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3012	PROPERTY TAX REVENUE	PERMANENT NOTES: Visitors and Event Center property tax revenue for debt.
3012	PROPERTY TAX REVENUE	NEXT YEAR NOTES: Early Visitors and Event Center Debt Service \$84,000
3912	TRANSFER TO	NEXT YEAR NOTES: Transfer from General Fund

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

42 -DEBT SERVICE

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>42-PROJECT DEBT SERVICE</u>				
42-442-4589 MISC EXP	0.00	0.00	0.00	0.00
42-442-4911 CERT. OF OBLIG-PRINCIPAL	25,000.00	45,000.00	45,000.00	45,000.00
42-442-4921 CERT. OF OBLIG. INT. EXP	54,679.59	37,900.00	37,900.00	37,000.00
42-442-4931 CERT. OF OBLIG. FEES	<u>300.00</u>	<u>300.00</u>	<u>300.00</u>	<u>300.00</u>
TOTAL 42-PROJECT DEBT SERVICE	79,979.59	83,200.00	83,200.00	82,300.00
442-4911 CERT. OF OBLIG-PRINCIPAL	NEXT YEAR NOTES: 2020 Princpal \$45,000 Interest \$37,000 \$82,000 End Date 2037			
TOTAL EXPENDITURES	79,979.59	83,200.00	83,200.00	82,300.00
ESTIMATED BALANCE	(18,625.16)	0.00	32,437.00	33,923.00

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 201950 -WATER FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	1,435,896.42	1,244,600.00	1,170,365.00	1,240,600.00
	FUND BAL. BROUGHT FORWARD	<u>349,743.00</u>	<u>349,743.00</u>	<u>370,338.00</u>	<u>370,338.00</u>
	TOTAL REVENUES	<u>1,785,639.42</u>	<u>1,594,343.00</u>	<u>1,540,703.00</u>	<u>1,610,938.00</u>
<u>EXPENDITURE SUMMARY</u>					
	51-WATER DEPARTMENT	<u>1,110,156.85</u>	<u>1,527,250.00</u>	<u>1,208,074.00</u>	<u>1,561,200.00</u>
	TOTAL EXPENDITURES	<u>1,110,156.85</u>	<u>1,527,250.00</u>	<u>1,208,074.00</u>	<u>1,561,200.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	675,482.57	67,093.00	332,629.00	49,738.00

50 -WATER FUND

REVENUES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
50-3211 WATER SALES	1,322,125.24	1,204,000.00	1,133,972.00	1,200,000.00
50-3212 TAPS	7,100.00	2,000.00	1,625.00	2,000.00
50-3712 INTEREST INCOME	1,726.79	3,600.00	1,500.00	3,600.00
50-3812 OTHER INCOME	104,944.39	35,000.00	33,268.00	35,000.00
50-3912 TRANSFER TO	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	1,435,896.42	1,244,600.00	1,170,365.00	1,240,600.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
50-2810 EARNINGS CURRENT YEAR	0.00	0.00	0.00	0.00
50-2811 RETAINED EARNINGS-RESTRICTED	0.00	0.00	0.00	0.00
50-2812 FUND BALANCE	349,743.00	349,743.00	370,338.00	370,338.00
50-2813 RESERVE EQUIP. PURCHASE	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	349,743.00	349,743.00	370,338.00	370,338.00
<u>=====</u>				
TOTAL REVENUES	1,785,639.42	1,594,343.00	1,540,703.00	1,610,938.00
<u>=====</u>				

3211 WATER SALES

PERMANENT NOTES:

WATER MINIMUM RATE \$25.00
 Per 1,000 0<5,000 \$ 7.95
 Per 1,000 5000<10,000 \$ 8.35
 Per 1,000 over 10,000 \$ 9.25

3211 WATER SALES

NEXT YEAR NOTES:

Four year average of water sales is \$1,239,269
 Increase bulk/construction water rates from \$6.95 per 1000
 to \$15.00 per 1000
 Pass along credit/debit card transaction fees to our
 customers. Currently we are paying around \$15,000 to
 \$20,000 per year in these fees.

3812 OTHER INCOME

PERMANENT NOTES:

Inclues late fees, and Misc.

50 -WATER FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>51-WATER DEPARTMENT</u>				
50-451-4111 WATER PURCHASE	318,677.52	272,000.00	245,373.00	272,000.00
50-451-4151 ELECTRICITY	15,324.82	15,000.00	14,654.00	16,000.00
50-451-4152 DEPRECIATION	0.00	0.00	0.00	0.00
50-451-4211 SALARIES	225,172.90	263,000.00	235,170.00	261,000.00
50-451-4212 OVERTIME	12,888.48	15,000.00	14,992.00	15,000.00
50-451-4221 SS TAX EXP	18,166.14	20,500.00	19,140.00	20,000.00
50-451-4222 TEC TAX	1,022.07	1,300.00	437.00	100.00
50-451-4223 TMRS	7,240.56	7,000.00	7,337.00	8,500.00
50-451-4225 EMP. HEALTH INS	32,268.45	41,200.00	37,453.00	54,000.00
50-451-4311 SUPPLIES	21,531.00	40,000.00	23,312.00	40,000.00
50-451-4315 UNIFORMS	2,428.37	3,500.00	3,145.00	4,200.00
50-451-4355 DUES & FEES	5,490.90	8,500.00	6,677.00	8,500.00
50-451-4411 GAS & OIL	14,397.39	12,000.00	9,260.00	12,000.00
50-451-4421 RFR & MAINT	9,361.48	5,000.00	2,248.00	6,500.00
50-451-4510 FACILITY MAINT.	626.21	5,000.00	2,140.00	20,000.00
50-451-4512 EQUIP EXP.	81,259.94	10,000.00	10,420.00	19,200.00
50-451-4513 TECH MAINT. FEES	17,988.06	23,000.00	23,274.00	26,000.00
50-451-4514 SYSTEM RPR	7,885.74	80,000.00	5,388.00	80,000.00
50-451-4515 TECH SUPPORT	350.00	500.00	400.00	500.00
50-451-4521 W/COMP	5,197.27	5,800.00	6,136.00	12,000.00
50-451-4522 GEN LIA	5,558.24	6,900.00	6,844.00	7,200.00
50-451-4530 CO'S ISSUANCE COST	0.00	0.00	0.00	0.00
50-451-4531 TELEPHONE	3,417.14	3,600.00	3,221.00	3,600.00
50-451-4533 NATURAL GAS	623.00	750.00	470.00	750.00
50-451-4550 BAD DEBTS	4,785.11	0.00	4,015.00	3,500.00
50-451-4581 LEGAL & ACCT	1,750.00	1,750.00	1,750.00	1,750.00
50-451-4582 ADVERTISING	92.52	500.00	0.00	500.00
50-451-4583 RETURN CHECKS	223.21	0.00	0.00	0.00
50-451-4587 CONT. EDUCATION	185.00	4,000.00	3,139.00	4,000.00
50-451-4588 POSTAGE	4,865.87	5,200.00	5,178.00	5,200.00
50-451-4589 MISC	1,013.57	1,000.00	700.00	1,000.00
50-451-4741 EQUIP GEN	27,500.00	23,000.00	1,094.00	41,500.00
50-451-4742 SYSTEM IMPROVEMENTS	69,669.27	180,000.00	38,188.00	180,000.00
50-451-4751 VEHICLE	0.00	72,000.00	75,969.00	0.00
50-451-4800 380 AGREEMENT	0.00	0.00	0.00	18,000.00
50-451-4820 ADMIN/FACILITY USE FEE	13,876.62	5,000.00	5,000.00	15,150.00
50-451-4911 TRANSFER FROM	0.00	0.00	0.00	0.00
50-451-4912 CO'S PRINCIPLE SERIES 2009	0.00	225,000.00	225,000.00	235,000.00
50-451-4921 CO'S INTEREST	178,620.00	170,250.00	170,250.00	168,550.00
50-451-4930 CO'S ISSUANCE COST	0.00	0.00	0.00	0.00
50-451-4931 CO'S FEES	700.00	0.00	300.00	0.00
TOTAL 51-WATER DEPARTMENT	1,110,156.85	1,527,250.00	1,208,074.00	1,561,200.00

451-4111 WATER PURCHASE

PERMANENT NOTES:

Payment to BCWID for treated water and Debit Service

451-4111 WATER PURCHASE

NEXT YEAR NOTES:

50 -WATER FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
	5 year average 101,187,591 * 1.6647 = \$168,446.98 Debit service of \$8128.24 * 12 = \$97,538.88 Total \$265,985.86			
451-4211 SALARIES	PERMANENT NOTES: 5 fulltime employees (Wade W., Augustine B. Mike C. Ashley, F., Anthony B.1 Part-time employees.			
451-4211 SALARIES	NEXT YEAR NOTES: Add 1 full-time employee Moved one Part-Time to Sewer Fund 2% COL			
451-4212 OVERTIME	PERMANENT NOTES: On call person receives 1 hour per week night for on call and 3 hours total for Sat and Sun			
451-4221 SS TAX EXP	NEXT YEAR NOTES: Review 19/20			
451-4222 TEC TAX	NEXT YEAR NOTES: Review 19/20			
451-4223 TMRS	PERMANENT NOTES: Total salary X 0.0357%			
451-4225 EMP. HEALTH INS	PERMANENT NOTES: \$8150.88 X 4 employees			
451-4225 EMP. HEALTH INS	NEXT YEAR NOTES: 4% increase to Employee and 28% increase to dependent. Increase defined contribution to \$700 per employee per month. New contribution for Health,Dental,Vision,Life,EAP \$748.36 X 12 = \$8980.32 per employee.			
451-4311 SUPPLIES	PERMANENT NOTES: Water Distribution supplies and minor materials.			
451-4315 UNIFORMS	PERMANENT NOTES: 6 employees, \$700/employee			
451-4355 DUES & FEES	PERMANENT NOTES: Water samples,Postage Permit,License Renewal (Water/Sewer) Texas Department of Health, TCEQ fees			
451-4411 GAS & OIL	PERMANENT NOTES: Fuel for vehicles and equipment			
451-4421 RPR & MAINT	PERMANENT NOTES:			

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

50 -WATER FUND

EXPENDITURES		2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
		Vehicle repairs (tire,breaks,misc)			
451-4510	FACILITY MAINT.	PERMANENT NOTES: Repairs to pumpstation, or utility building			
451-4510	FACILITY MAINT.	NEXT YEAR NOTES: \$10000 Improvements to Utility Offices and employee break area.			
451-4512	EQUIP EXP.	PERMANENT NOTES: Equipment repair			
451-4512	EQUIP EXP.	NEXT YEAR NOTES: Backhoes service hourly service \$7,000 Backhoes oil changes \$1,000 Tires for loader \$6,200 Misc. repairs \$5,000			
451-4513	TECH MAINT. FEES	PERMANENT NOTES: Incode \$4500, Hach maint agreement \$3500, MyGov GIS and Public Works \$8160, \$2,800 ESRI, \$2000 for fees associated with GIS layer construction, Badger meter reading software maint. agreement \$650, Cellular Meter \$1,600, Eco Wireless \$425			
451-4513	TECH MAINT. FEES	NEXT YEAR NOTES: Add \$2,000 for cellular meter monthly cost			
451-4514	SYSTEM RPR	PERMANENT NOTES: Major Repairs to our water system			
451-4514	SYSTEM RPR	NEXT YEAR NOTES: Continue with water meter replacement cycle 100 @ \$300 per \$30,000			
451-4521	W/COMP	NEXT YEAR NOTES: Review 19/20			
451-4522	GEN LIA	NEXT YEAR NOTES: Based on a 5% Increase to Gen Liability. Review 08/19			
451-4533	NATURAL GAS	PERMANENT NOTES: Heating Natural Gas			
451-4581	LEGAL & ACCT	PERMANENT NOTES: Annual Disclosure \$1750			
451-4582	ADVERTISING	PERMANENT NOTES: Job Postings			

50 -WATER FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
451-4588 POSTAGE	PERMANENT NOTES: Water bill, Water report			
451-4589 MISC	NEXT YEAR NOTES: \$1,000 misc			
451-4741 EQUIP GEN	PERMANENT NOTES: Equipment payment annually \$34,631.94 2017 and 2018 split with Streets \$17,500			
451-4741 EQUIP GEN	NEXT YEAR NOTES: \$150,000 dump truck for 5 years \$34,000 per year \$23,000 from water fund. Paid off 2023 Consider a 5 year note for a Street Sweeper \$165,000 \$37K per year \$18,500 Water \$ 9,250 Sewer \$ 9,250 Sanitation			
451-4742 SYSTEM IMPROVEMENTS	NEXT YEAR NOTES: \$30,000 for water treatment plant demo \$150,000 for water system improvements			
451-4800 380 AGREEMENT	PERMANENT NOTES: Trafalger 380 agreement \$500 per unit per year for 7 years \$30,000 for 60 units. Split between water 60% \$18,000, sewer 20% \$6000, sanitation 20% \$6,000 Obligation Complete 2026			
451-4820 ADMIN/FACILITY USE FEE	PERMANENT NOTES: Admin Fee for the facility use. Fire Department Street Department Water Department Sewer Department			
451-4820 ADMIN/FACILITY USE FEE	NEXT YEAR NOTES: 1% Of overall budget for Administrative service fees			
451-4912 CO'S PRINCIPLE SERIES 200	PERMANENT NOTES: End Date 2035			
451-4912 CO'S PRINCIPLE SERIES 200	NEXT YEAR NOTES: Water Project Payment Total Annual Principal \$235,000 Total Annual Interest \$168,550 Total Annual Payment \$398,550 End Date 2035			
451-4921 CO'S INTEREST	NEXT YEAR NOTES:			

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

50 -WATER FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
Water Project Payment				
Total Annual Principal	\$235,000			
Total Annual Interest	\$168,550			
Total Annual Payment	\$398,550			
End Date 2035				
TOTAL EXPENDITURES	1,110,156.85	1,527,250.00	1,208,074.00	1,561,200.00
ESTIMATED BALANCE	675,482.57	67,093.00	332,629.00	49,738.00

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

60 -SEWER FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	507,924.66	453,781.00	499,058.00	485,500.00
	FUND BAL. BROUGHT FORWARD	<u>98,739.00</u>	<u>79,544.00</u>	<u>133,085.00</u>	<u>133,085.00</u>
	TOTAL REVENUES	<u>606,663.66</u>	<u>533,325.00</u>	<u>632,143.00</u>	<u>618,585.00</u>
<u>EXPENDITURE SUMMARY</u>					
	61-SEWER DEPARTMENT	550,850.18	508,234.00	470,060.00	572,882.00
	62-AGRICULTURE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39,000.00</u>
	TOTAL EXPENDITURES	<u>550,850.18</u>	<u>508,234.00</u>	<u>470,060.00</u>	<u>611,882.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	55,813.48	25,091.00	162,083.00	6,703.00

CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

60 -SEWER FUND

REVENUES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
60-3311 SEWER SALES	474,689.29	440,281.00	434,050.00	445,000.00
60-3312 TAPS	2,200.00	800.00	800.00	800.00
60-3313 PLUMBING PERMITS	4,750.00	2,200.00	3,250.00	2,200.00
60-3322 AGRICULTURE INCOME	0.00	0.00	0.00	35,000.00
60-3712 INTEREST-BANK/TEXAS	24,666.51	0.00	23,078.00	0.00
60-3713 INTEREST INCOME	1,618.86	2,500.00	1,377.00	2,500.00
60-3813 OTHER INCOME	0.00	8,000.00	36,503.00	0.00
60-3911 FLOOD GRANT FEMA	0.00	0.00	0.00	0.00
60-3912 TRANSFER TO	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	507,924.66	453,781.00	499,058.00	485,500.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
60-2810 RETAINED EARNINGS	0.00	0.00	0.00	0.00
60-2811 RETAINED EARNINGS-RESTRICTED	0.00	0.00	0.00	0.00
60-2813 FUND BALANCE	98,739.00	79,544.00	133,085.00	133,085.00
TOTAL FUND BALANCE	98,739.00	79,544.00	133,085.00	133,085.00
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TOTAL REVENUES	606,663.66	533,325.00	632,143.00	618,585.00

3311	SEWER SALES	PERMANENT NOTES: SEWER MINIMUM RATE \$18.50 Per 1,000 3,000 to 10,000 \$ 4.20 ceiling \$47.90
3311	SEWER SALES	NEXT YEAR NOTES: Four year average sewer sales \$455,000
3322	AGRICULTURE INCOME	NEXT YEAR NOTES: 500 bales costal x \$50 per bale costal 200 bales x wheat \$50 per bale

60 -SEWER FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>61-SEWER DEPARTMENT</u>				
60-461-4121 BWD SEWER SYSTEM	200,103.46	2,000.00	968.00	0.00
60-461-4151 ELECTRICITY	3,689.41	9,000.00	8,060.00	9,500.00
60-461-4152 DEPRECIATION	0.00	0.00	0.00	0.00
60-461-4211 SALARIES	59,487.51	68,300.00	60,425.00	80,500.00
60-461-4212 OVERTIME	15,649.49	15,000.00	13,378.00	15,000.00
60-461-4221 SS TAX EXP	5,725.96	5,200.00	5,630.00	6,150.00
60-461-4222 TEC TAX	324.00	350.00	18.00	100.00
60-461-4223 TMRS	2,660.85	2,500.00	2,667.00	2,400.00
60-461-4225 EMP HEALTH INS.	15,103.81	16,500.00	16,429.00	18,000.00
60-461-4311 SUPPLIES	3,713.40	6,000.00	3,308.00	6,000.00
60-461-4315 UNIFORMS	1,461.42	1,400.00	1,180.00	2,100.00
60-461-4355 DUES & FEES	189.00	2,000.00	2,446.00	4,500.00
60-461-4411 GAS & OIL	6,946.12	5,500.00	5,204.00	7,500.00
60-461-4421 RPR & MAINT	5,244.99	4,500.00	1,500.00	4,500.00
60-461-4512 EQUIP RPR & MAINT	3,228.69	10,000.00	3,619.00	15,000.00
60-461-4514 SYSTEM RPR	65.00	10,000.00	6,121.00	20,000.00
60-461-4521 W/COMP	3,282.44	3,650.00	3,875.00	3,900.00
60-461-4522 GEN LIABILITY	5,925.00	6,400.00	6,309.00	6,700.00
60-461-4550 BAD DEBTS	2,059.84	0.00	1,838.00	0.00
60-461-4581 LEGAL & ACCT	1,750.00	4,250.00	4,250.00	4,250.00
60-461-4583 RETURN CHECKS	0.00	0.00	0.00	0.00
60-461-4587 CONT. EDUCATION	0.00	1,000.00	2,404.00	2,000.00
60-461-4589 MISC	93.67	1,700.00	50.00	1,700.00
60-461-4595 FLOOD DAMAGE FEMA	0.00	0.00	0.00	0.00
60-461-4741 EQUIP GEN	0.00	17,000.00	0.00	60,250.00
60-461-4743 SEWER SYS. IMP	10,726.97	30,000.00	25,100.00	40,000.00
60-461-4744 WWTP PROJECT	18,728.53	30,000.00	39,722.00	0.00
60-461-4800 380 AGREEMENT	0.00	0.00	0.00	6,000.00
60-461-4820 ADMIN/FACILITY USE FEE	13,876.62	5,000.00	5,000.00	6,100.00
60-461-4911 TRANSFER FROM	0.00	0.00	0.00	0.00
60-461-4912 CO'S PRINCIPAL 2015	0.00	80,000.00	80,000.00	80,000.00
60-461-4921 CO'S INT. 2015	170,639.00	170,384.00	170,384.00	170,132.00
60-461-4931 CO'S FEES 2015	175.00	600.00	175.00	600.00
TOTAL 61-SEWER DEPARTMENT	550,850.18	508,234.00	470,060.00	572,882.00

461-4211 SALARIES

PERMANENT NOTES:

2 full-time
1 part-time

461-4211 SALARIES

NEXT YEAR NOTES:

Added one part-time employee from the Water Fund to the
Sewer fund.
2% COL

461-4221 SS TAX EXP

NEXT YEAR NOTES:

Review 19/20

60 -SEWER FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
461-4222	TEC TAX	NEXT YEAR NOTES: Review 19/20		
461-4223	TMRS	NEXT YEAR NOTES: Review 19/20		
461-4225	EMP HEALTH INS.	PERMANENT NOTES: \$8150.88 X 2 employees		
461-4225	EMP HEALTH INS.	NEXT YEAR NOTES: 4% increase to Employee and 28% increase to dependent. Increase defined contribution to \$700 per employee per month. New contribution for Health,Dental,Vision,Life,EAP \$748.36 X 12 = \$8980.32 per employee.		
461-4315	UNIFORMS	PERMANENT NOTES: \$700 X 3 employees		
461-4355	DUES & FEES	NEXT YEAR NOTES: Check over budget 18/19 by \$2,500		
461-4512	EQUIP RPR & MAINT	PERMANENT NOTES: General Repairs		
461-4512	EQUIP RPR & MAINT	NEXT YEAR NOTES: Testing for WWTF BOD Tests 1 / week \$50 X 52 = \$2,600 pH Tests 1/ month \$ 5 X 12 = \$ 60 Soil Testing on Irrigation 1 / year \$3,000 6 Sewer pump 1 grinder yearly maint \$3,000		
461-4514	SYSTEM RPR	PERMANENT NOTES: General repairs to the sewer system		
461-4521	W/COMP	NEXT YEAR NOTES: Review 19/20		
461-4522	GEN LIABILITY	NEXT YEAR NOTES: Based on a 5% Increase to Gen Liability. Review 08/19		
461-4581	LEGAL & ACCT	PERMANENT NOTES: Single Audit \$2500 1/2 Annual Disclosure \$1750		
461-4587	CONT. EDUCATION	PERMANENT NOTES: Water/Sewer lic. CE training		
461-4587	CONT. EDUCATION	NEXT YEAR NOTES: Increase to \$2,000		

60 -SEWER FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
461-4589 MISC	PERMANENT NOTES: Facility maintenance or unexpected repairs			
461-4589 MISC	NEXT YEAR NOTES: \$1,700 misc			
461-4741 EQUIP GEN	NEXT YEAR NOTES: Brush Cutter for the Skid Steer \$6,000 New Mini Excavator \$45,000 Consider a 5 year note for a Street Sweeper \$165,000 \$37K per year \$18,500 Water \$ 9,250 Sewer \$ 9,250 Sanitation			
461-4743 SEWER SYS. IMP	PERMANENT NOTES: New or rebuilt sewer lines and infrastructure			
461-4800 380 AGREEMENT	PERMANENT NOTES: Trafalger 380 agreement \$500 per unit per year for 7 years \$30,000 for 60 units. Split between water 60% \$18,000, sewer 20% \$6000, sanitation 20% \$6,000 Obligation Complete 2026			
461-4820 ADMIN/FACILITY USE FEE	PERMANENT NOTES: Admin Fee for use of facility Fire Department Street Department Water Department Sewer Department			
461-4820 ADMIN/FACILITY USE FEE	NEXT YEAR NOTES: 1% of total operations budget for Administrative Services			
461-4912 CO'S PRINCIPAL 2015	PERMANENT NOTES: End Date 2034			
461-4912 CO'S PRINCIPAL 2015	NEXT YEAR NOTES: Payment for WWTP Total Annual Principal \$ 80,000 Total Annual Interest \$170,132 Total Annual Payment \$250,384 End Date 2034			
461-4921 CO'S INT. 2015	NEXT YEAR NOTES: Payment for WWTP Total Annual Principal \$ 80,000 Total Annual Interest \$170,132 Total Annual Payment \$250,384 End Date 2034			

60 -SEWER FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
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<u>62-AGRICULTURE</u>				
60-462-4211 SALARIES	0.00	0.00	0.00	5,000.00
60-462-4311 SUPPLIES	0.00	0.00	0.00	16,000.00
60-462-4512 EQUIP RPR & MAINT	0.00	0.00	0.00	2,000.00
60-462-4741 EQUIP GEN	0.00	0.00	0.00	1,000.00
60-462-4742 SITE IMPROVEMENTS	0.00	0.00	0.00	5,000.00
60-462-4745 CONTRACT LABOR	0.00	0.00	0.00	10,000.00
TOTAL 62-AGRICULTURE	0.00	0.00	0.00	39,000.00
462-4211 SALARIES	NEXT YEAR NOTES: Salaries for work the Agricultural work.			
462-4311 SUPPLIES	NEXT YEAR NOTES: Fertilizer \$10,000 Herbicide \$ 6,000			
462-4742 SITE IMPROVEMENTS	NEXT YEAR NOTES: Plowing, fencing			
462-4745 CONTRACT LABOR	NEXT YEAR NOTES: Sowing/plowing \$ 10,000			
TOTAL EXPENDITURES	550,850.18	508,234.00	470,060.00	611,882.00
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ESTIMATED BALANCE	55,813.48	25,091.00	162,083.00	6,703.00
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CITY OF EARLY
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2019

70 -SANITATION FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	713,440.27	462,250.00	473,716.00	470,250.00
	FUND BAL. BROUGHT FORWARD	<u>132,502.00</u>	<u>110,352.00</u>	<u>113,804.00</u>	<u>113,804.00</u>
	TOTAL REVENUES	<u>845,942.27</u>	<u>572,602.00</u>	<u>587,520.00</u>	<u>584,054.00</u>
<u>EXPENDITURE SUMMARY</u>					
	71-SANITATION DEPARTMENT	<u>674,820.75</u>	<u>495,087.00</u>	<u>376,234.00</u>	<u>577,450.00</u>
	TOTAL EXPENDITURES	<u>674,820.75</u>	<u>495,087.00</u>	<u>376,234.00</u>	<u>577,450.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	171,121.52	77,515.00	211,286.00	6,604.00

70 -SANITATION FUND

REVENUES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
70-3411 SANITATION SERVICE	389,787.77	390,000.00	401,837.00	400,000.00
70-3412 CONTRACT SERVICES	66,865.00	72,000.00	71,500.00	70,000.00
70-3452 LG. DUMPSTER REVENUE	0.00	0.00	0.00	0.00
70-3714 INTEREST INCOME	99.34	100.00	260.00	100.00
70-3814 OTHER INCOME	8,465.16	150.00	119.00	150.00
70-3912 TRANSFER TO	0.00	0.00	0.00	0.00
70-3913 LOAN FUNDS	248,223.00	0.00	0.00	0.00
SUBTOTAL REVENUES	713,440.27	462,250.00	473,716.00	470,250.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
70-2812 RETAINED EARNINGS	0.00	0.00	0.00	0.00
70-2813 RES FOR TRUCK PURCHASE	93,600.00	71,450.00	0.00	0.00
70-2814 FUND BALANCE	38,902.00	38,902.00	113,804.00	113,804.00
TOTAL FUND BALANCE	132,502.00	110,352.00	113,804.00	113,804.00
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TOTAL REVENUES	845,942.27	572,602.00	587,520.00	584,054.00

3412

CONTRACT SERVICES

PERMANENT NOTES:
Blanket Contract

70 -SANITATION FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>71-SANITATION DEPARTMENT</u>				
70-471-4131 DUMP GROUND FEE	104,965.72	113,500.00	94,182.00	120,000.00
70-471-4152 DEPRECIATION	0.00	0.00	0.00	0.00
70-471-4211 SALARIES	71,317.98	107,100.00	84,556.00	137,100.00
70-471-4212 OVERTIME	1,430.95	5,000.00	821.00	5,000.00
70-471-4221 SS TAX EXP	5,538.71	8,200.00	6,521.00	10,500.00
70-471-4222 TEC TAX	534.18	650.00	285.00	100.00
70-471-4223 TMRS	2,008.34	3,300.00	2,802.00	4,100.00
70-471-4225 EMP HEALTH INS	20,299.91	24,700.00	25,486.00	36,000.00
70-471-4311 SUPPLIES	2,389.16	3,000.00	2,225.00	3,000.00
70-471-4315 UNIFORMS	2,522.56	2,800.00	2,473.00	2,800.00
70-471-4411 GAS & OIL	25,299.89	31,000.00	21,681.00	27,000.00
70-471-4421 RPR & MAINT	28,445.18	51,000.00	18,225.00	45,000.00
70-471-4512 EQUIP RPR & MAINT	11,543.31	15,000.00	3,277.00	15,000.00
70-471-4521 W/COMP	5,197.27	5,800.00	6,136.00	10,400.00
70-471-4522 GEN LIABILITY	3,856.52	5,100.00	5,083.00	5,400.00
70-471-4545 LG. DUMPSTER FEES	0.00	0.00	0.00	0.00
70-471-4550 BAD DEBTS	1,971.17	0.00	1,737.00	0.00
70-471-4583 RETURN CHECKS	0.00	0.00	0.00	0.00
70-471-4589 MISC.	359.90	250.00	1,033.00	250.00
70-471-4741 EQUIP GEN	28,318.35	20,000.00	7,125.00	29,250.00
70-471-4771 TRUCK	336,080.13	93,687.00	87,586.00	114,900.00
70-471-4800 380 AGREEMENT	0.00	0.00	0.00	6,000.00
70-471-4820 ADMIN/FACILITY USE FEE	22,741.52	5,000.00	5,000.00	5,650.00
70-471-4911 TRANSFER FROM	0.00	0.00	0.00	0.00
TOTAL 71-SANITATION DEPARTMENT	674,820.75	495,087.00	376,234.00	577,450.00

471-4131 DUMP GROUND FEE

PERMANENT NOTES:

\$10,000 for abatement disposal fees
\$8,500 for Blanket solid waste disposal

471-4131 DUMP GROUND FEE

NEXT YEAR NOTES:

2651 tons 18/19 Brownwood increased the rate by \$2.00 per ton total budget impact \$5302.00 increase annually or .34 cents per customer per month. The City of Early absorbed this increase and did not pass it on to our customers.

471-4211 SALARIES

PERMANENT NOTES:

3 full-time
1 part-time

471-4211 SALARIES

NEXT YEAR NOTES:

Move half of sanitation supervisor/Code Enforcement to Sanitation salary line item.
2% COL

471-4212 OVERTIME

NEXT YEAR NOTES:

Review 19/20

70 -SANITATION FUND

EXPENDITURES		2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
471-4221	SS TAX EXP	NEXT YEAR NOTES: 0.0765			
471-4222	TEC TAX	NEXT YEAR NOTES: =(4*9000)*0.001			
471-4223	TMRS	NEXT YEAR NOTES: *0.0336			
471-4225	EMP HEALTH INS	NEXT YEAR NOTES: 4% increase to Employee and 28% increase to dependent. Increase defined contribution to \$700 per employee per month. New contribution for Health,Dental,Vision,Life,EAP \$748.36 X 12 = \$8980.32 per employee.			
471-4315	UNIFORMS	PERMANENT NOTES: 4 employees, \$700/employee			
471-4421	RPR & MAINT	PERMANENT NOTES: Vehicle repairs four trucks			
471-4512	EQUIP RPR & MAINT	PERMANENT NOTES: Dumpster repairs,trailer repairs,			
471-4521	W/COMP	NEXT YEAR NOTES: Review 19/20			
471-4522	GEN LIABILITY	NEXT YEAR NOTES: Based on a 5% Increase to Gen Liability. Review 08/19			
471-4589	MISC.	NEXT YEAR NOTES: \$250 misc			
471-4741	EQUIP GEN	PERMANENT NOTES: New Dumpsters			
471-4741	EQUIP GEN	NEXT YEAR NOTES: New Dumpsters \$20,000 Consider a 5 year note for a Street Sweeper \$165,000 \$37K per year \$18,500 Water \$ 9,250 Sewer \$ 9,250 Sanitation			
471-4771	TRUCK	NEXT YEAR NOTES: AutoCar side load and equipment Payment expires 12/2019 New Payment for a 2020 rear load trash truck 200,000 total 5 payments of \$45,200. Debt will not be issued until after March. 19/20 debt service \$22,600			

70 -SANITATION FUND

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
	Sanitation Supervisor/Code Enforcement Truck			
	\$34,000			
	New 2019 Sanitation Truck Payment			
	\$58,263			
471-4800 380 AGREEMENT	PERMANENT NOTES:			
	Trafalger 380 agreement \$500 per unit per year for 7 years			
	\$30,000 for 60 units.			
	Split between water 60% \$18,000, sewer 20% \$6000, sanitation			
	20% \$6,000 Obligation Complete 2026			
471-4820 ADMIN/FACILITY USE FEE	NEXT YEAR NOTES:			
	1% fee of the operation budget for Administrative Services			
TOTAL EXPENDITURES	674,820.75	495,087.00	376,234.00	577,450.00
ESTIMATED BALANCE	171,121.52	77,515.00	211,286.00	6,604.00

80 -PROPERTY MANAGEMENT
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	63,541.55	33,100.00	33,389.00	33,100.00
	FUND BAL. BROUGHT FORWARD	<u>6,400.00</u>	<u>10,400.00</u>	<u>10,400.00</u>	<u>10,400.00</u>
	TOTAL REVENUES	<u>69,941.55</u>	<u>43,500.00</u>	<u>43,789.00</u>	<u>43,500.00</u>
<u>EXPENDITURE SUMMARY</u>					
	81- PROPERTY MANAGEMENT	<u>33,324.00</u>	<u>33,000.00</u>	<u>33,324.00</u>	<u>33,000.00</u>
	TOTAL EXPENDITURES	<u>33,324.00</u>	<u>33,000.00</u>	<u>33,324.00</u>	<u>33,000.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	36,617.55	10,500.00	10,465.00	10,500.00

80 -PROPERTY MANAGEMENT

REVENUES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
80-3141 SALE OF PROPERTY	27,379.85	0.00	0.00	0.00
80-3142 SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
80-3152 RENTAL INCOME	36,101.00	33,000.00	33,324.00	33,000.00
80-3711 INTEREST INCOME	60.70	100.00	65.00	100.00
80-3811 OTHER INCOME	0.00	0.00	0.00	0.00
80-3912 TRSF TO	0.00	0.00	0.00	0.00
80-3913 MCSB NOTE PYMT -ROSS PROP	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	63,541.55	33,100.00	33,389.00	33,100.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
80-2815 FUND BALANCE	6,400.00	10,400.00	10,400.00	10,400.00
TOTAL FUND BALANCE	6,400.00	10,400.00	10,400.00	10,400.00
 TOTAL REVENUES	 69,941.55	 43,500.00	 43,789.00	 43,500.00

3152 RENTAL INCOME

PERMANENT NOTES:
Solaris Building

80 -PROPERTY MANAGEMENT

EXPENDITURES	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATED	2019-2020 APPROVED
<u>81- PROPERTY MANAGEMENT</u>				
80-481-4510 PROPERTY MAINTENANCE	0.00	0.00	0.00	0.00
80-481-4582 ADVERTISING	0.00	0.00	0.00	0.00
80-481-4589 MISC. EXPENSE	0.00	0.00	0.00	0.00
80-481-4742 PROPERTY IMPROVEMENTS	0.00	0.00	0.00	0.00
80-481-4820 DEBT SERVICE- MCSB	0.00	0.00	0.00	0.00
80-481-4821 REFUND GRANT TO STATE (R&S)	33,324.00	33,000.00	33,324.00	33,000.00
80-481-4921 INTEREST EXPENSE	0.00	0.00	0.00	0.00
TOTAL 81- PROPERTY MANAGEMENT	33,324.00	33,000.00	33,324.00	33,000.00
TOTAL EXPENDITURES	33,324.00	33,000.00	33,324.00	33,000.00
ESTIMATED BALANCE	36,617.55	10,500.00	10,465.00	10,500.00