



2020-2021

# Annual Budget

Mayor Robert Mangrum  
Council Member Charles Matlock  
Mayor Pro Tem Benny Allcorn

Council Member Travis Eoff  
Council Member Leland Acker  
Council Member Scott Callison

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Tony Aaron City Administrator  
Brenda Kilgo City Secretary

Budget Workshop: Jun-Aug 2020  
Public Hearing: 08/14/2020  
Public Hearing: 08/17/2020  
Adopt Budget: 08/24/2020  
Adopt Tax Rate: 08/24/2020

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August 14, 2020

Honorable Mayor and Council:

This budget letter is to present to you the proposed 2020-2021 Annual Budget for the Fiscal Year beginning October 1, 2020, and ending September 30, 2021.

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 by administration, city departments, and citizen input with the great guidance of the City Council of Early to minimize the overall cost and maximize the impact of the public funds entrusted to us.

This proposed budget includes financial information regarding the General Fund, Municipal Development Fund, Convention and Visitors Bureau Fund, Water Fund, Sewer Fund, Sanitation Fund, and numerous other special funds. The proposed budget for the Fiscal Year 2020-2021 has a total estimated revenue of \$8,792,107 or a 23.069% increase in revenue over 2019-2020 revenue projections. This type of increase is very unusual and is related to overall increase in our sales tax collection as well as a large one time audit collection. The increase is in no way a result of increases in property taxes or utility rates. The total expenditures budgeted for the 2020-2021 budget year is \$7,656,839, or a 14.502% increase over last year. Most of this increase in spending can be attributed to Public Safety. For the first time in the history of Early's incorporation, the City of Early will be hiring three full-time firefighters. We will be supplementing those full-time positions with part-time firefighters and our Early Volunteer Fire Department volunteers. In addition to this, we are entering into an agreement between Brown County, the City of Brownwood, and the City of Bangs to share the operational cost of dispatch as well as upgrade the countywide public safety communication system. In addition to all new infrastructure, the City of Early will be providing its Police and Fire Departments with the latest in public safety communication radios. The total projected ending fund balance of all funds is \$1,135,268.

The Brown County Appraisal District has certified total appraised taxable value within the City of Early at \$246,351,700, which is an increase of \$18,261,872 in total taxable value. New property value resulting from the new and recent development and construction that has

occurred in the residential and commercial markets of Early, Texas represents \$5,992,340 of this growth.

The current tax rate that was adopted last year is 0.5410. The No New Revenue Tax Rate for this budget year is calculated at 0.5151. The No New Revenue 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 Voter Approval Rate for this budget year is calculated at 0.5521. If a unit -- other than a district -- adopts a tax rate higher than the calculated Voter Approval Rate, the City Council is required to call an election at the next general election to seek voter approval for that tax rate and budget.

Over the last five years, the Mayor and City Council have done a great job of managing the needs of the public for infrastructure, parks and recreation, and public safety with maintaining the second-lowest tax rate within Brown County. With increased revenue from sales tax and new development in Early, Texas the Mayor and City Council have been able to once again lower its tax rate by adopting the tax rate 0.5310. The reduction represents a 1.848% decrease in the rate. With the adoption of this rate, the City of Early will receive additional property tax revenue in the amount of \$32,721 over the No New Revenue Rate. All of this additional revenue and additional funds reallocated from other departments will go towards hiring full-time firefighters. 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 0.5310 rate includes a debt service (I&S) tax rate of 0.1425 cents generating \$293,256 and maintenance and operations (M&O) tax rate of 0.3885 cents generating \$799,508. Additionally, we will collect \$179,752 from our 65+ freeze adjusted tax for a total collection of property tax of an estimated \$1,272,516.

The average home in Early, Texas is appraised at \$134,719. By applying this rate to the property tax formula, the average homeowner in Early will pay \$715 in city taxes a year.  
( $0.5310 \times \$134,719 / 100 = \underline{\$715 \text{ per year}}$ )

The City of Early has a 1.5% sales tax rate and the Early Municipal Development District has a .5% sales tax rate. This revenue is used to provide for additional needs such as streets, parks, police, fire, and other operational needs. Sales tax revenue significantly reduces the burden of property tax to our citizens. Our local sales tax has designated ½ of 1 percent specifically 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 the continuation of growth in our local sales tax, the council was able to reduce the tax rate again. Without the sales tax that the City of Early received annually the property tax rate would need to increase by 0.5800 cents per hundred dollars evaluation and the City of Early would need to impose a tax rate of 1.1106 in order to provide the same services that are currently provided. It is for this reason that sales tax revenue is vitally important to the city and requires us to take a proactive approach to retain and grow our sales tax revenue base.

In our efforts to continue the growth in our sales tax collections the City of Early entered into an agreement with Solaris Oilfield Infrastructure in the first quarter of this budget. This agreement in December of 2019, facilitated Solaris to move its leasing office officially to the City of Early. Projected sale tax revenue from this agreement at the average of Solaris' annual financial performance will essentially double the total amount of sales tax collected within the entire city. Under their retracted operations due to the slowdown in the oilfield Solaris remains at the top of the list of our sales tax contributors. The 2019/2020 sales tax collections are estimated to be \$3,689,179. This collection represents a 146.33% increase to our fiscal sales tax collections over the year prior. A large one time collection represents an estimated \$1.6 million of this total collection value. A conservative projection for sales tax collection for both the City of Early and the Early MDD in 2020/2021 is estimated to be \$1,500,000 or a 0.1563% change over 2018/2019 budget collections. This projection is very conservative, but with the volatility and uncertainty in the oilfield, and its impact on Solaris it is prudent to make this budget projection to set our expenditures by. Any collections of these projects will be available as a fund balance.

Below is a list of our existing debt, maturity year, and debt service payments annually to repay those debts.

Annual Payment	Payment Date	Debt	Maturity Year	Principal Remaining 10/01/2020
\$74,905	March	Fire Truck / Sanitation Truck	2022	\$143,349
\$33,707	October	2019 New Dump Truck	2023	\$93,592
\$34,237	October	Sweeper	2024	\$125,785
\$45,842	Monthly	2019 Rear load Trash Truck	2025	\$187,140
\$33,324	Monthly	Solaris Building	2025	\$172,174
\$344,538	Feb (P&I) Aug (I)	General RFGD Sewer Bond 2010	2027	\$1,780,000

\$87,917	Monthly	BCWID Water Treatment Center	2028	
\$61,416	March	106 ½ Early Blvd - MDD real property	2030	\$500,000
\$398,800	Feb (P&I) Aug (I)	09 Certificates of Obligation refinance 2015 (Water Project)	2035	\$4,532,000
\$81,100	Feb (P&I) Aug (I)	2016 Series Visitors and Event Center	2037	\$1,010,000
\$51,094	October	405 Early Blvd - MDD real property	2039	\$653,079
\$244,720	Feb (P&I) Aug (I)	2015 Certificates of Obligation WWTF	2046	\$8,055,000
<b>\$1,491,600</b>		<b>Total Annual Debt Payments</b>	<b>Total</b>	<b>\$17,252,119</b>

Much of the focus for the General Fund budget in 2020-2021 is in the area of Public Safety. Over the last 18 months various members of Brown County, Brownwood, Bangs, and Early have met and discussed the public safety communication system and dispatch operations. In the evaluation of the communication system, it was determined that the entirety of the network needs to be updated. In well over 20 if not 30 years, there have been repairs and or minor upgrades to the system, but never has there been a comprehensive overhaul to the system. Although the City of Brownwood has provided dispatch services for the City of Early as well as other entities since 2001, no detailed agreement exists between the City of Brownwood and the City of Early for Brownwood to provide dispatch services. The City of Early has paid approximately \$30,000 per year in dispatch fees as determined by the population over the last 20 years. This however represents a small dollar amount as it relates to the number of calls for service generated by the City of Early emergency services.

Working through both the communication equipment and dispatch services, all the stakeholders have a proposed budget and operating agreement that will be presented to their perspective governing bodies for consideration for approval. The City of Early is budgeting to for an estimated amount of \$300,000 in the upcoming budget year to fill this equipment need. Of this amount, there will be \$150,000 in shared emergency communication equipment. This will



cover its portion of tower upgrades, dispatch equipment, and radios, and redundancies built-in for dispatch at several locations. Additionally, \$150,000 will purchase new mobile and portable radios for the Early Police and Fire Departments.

On the operations side of dispatch, the total operations of dispatch will be divided up between all the entities that use dispatch based on the number of calls for services they generated. This amount will be determined annually. For the 2020-2021 budget year, this amount is budgeted to be \$100,000.

We are taking a big step in the Fire Department this year. For the first time in Early's history, we will employ three full-time and three full-time equivalent firefighter positions. Early will remain a combination paid and volunteer fire department, but we will have 3 professional firefighters on during the day and two on at night. Providing 24/7 365 days coverage. We remain highly dependent on our Volunteer Fire Department and need to retain and recruit new volunteers. To help with this goal we are starting a paid response for our volunteer core. The Fire Chief along with your Administrator will work out a policy and protocol for this paid response to ensure that responses are made when needed and an excessive response does not happen when our paid staff can cover the incident. Other than these personnel increases, we are budgeting to replace the cab and chassis for one of our wildland brush fire trucks. The skid firefighting tank, pump, and attack hoses were recently purchased and will be transferred to the new cab and chassis.

Additional General fund items include replacing two patrol cars and some additional equipment for the Police Department; administratively we will be hiring a new position to serve as an Executive Assistant and Media Coordinator for the City and the Early MDD; our Parks and Recreation will begin construction on the ADA parking and sidewalks for our Ball Park complex; In the Streets Department, we will continue with our street chip seal program, replace street signs in our commercial corridor with community pride style signs, reconstruction drainage and of Terraha Dr., and the engineering of the drainage and street repairs to Autumn Dr.

The Early Convention and Visitors Bureau (CVB) has struggled this year with the impact of the Covid-19 outbreak. Although there have been numerous cancelations of events and facility rentals, the overall loss of revenue has been covered by equal or greater cuts to our expenditures. The 2020 Showcase was canceled for this September due to both the health and financial risks of having the event in the height of the virus outbreak.

In the 2020-2021 budget year, the focus of our CVB will be to market Brown County/Early through promoting events and local entertainment activities that encourage hotel stays and increase sales tax production. The strategies used to accomplish this will be through small grants, advertising, and marketing of other events and locations using hotel occupancy tax. Some of these events are annual events that will be reoccurring while others are new opportunities. We will also seek for new events to sponsor that promote the hotel industry. Due to the uncertainty of large events, this budget does not account for having Showcase 2021. There are however funds allocated for a summer concert series should health and safety concerns not be a factor.



We fully expect the Early Visitors and Event Center (EVEC) to become operational as soon as possible and have plans to promote more activities at this location. With that, the budget allows for the hiring of one part-time person or local intern to help with marketing and the operations of the EVEC.

The Early Municipal Development District (EMDD) has submitted a budget that continues its 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 the economic development arm of the City of Early, the EMDD, is in a position to continue to increase its efforts to develop our thriving local economy. Having reached a point of financial strength this last year, they purchased two commercial properties. Part of the purchase price was made in cash while the remaining was made through the issuance of debt. Over the next year, plans will be put into place on the development of both of these properties to aid in the ongoing effort to increase our sales tax collections. We will be working with developers, engineering firms and our stakeholders to identify the best uses for these pieces of property.

The Brown County Water Improvement District has increased the wholesale water rate by 3.77% from \$1.6646 per 1000 gallon to \$1.7209 per 1000 gallon. This budget does not propose passing that increase on to the citizens of Early. This increase is expected to cost the City of Early an estimated \$10,000 to \$15,000 over the course of this next budget year. There is no recommendation to increase any water, sewer, or sanitation rates to our customers for the budget year 2020-2021. If these increases continue in the coming years, we will reach a point where we can no longer avoid passing the increase on to our customers in the form of a rate increase without cuts to our operations. Water projects will include a continued effort to replace aging automated water meters by 100 to 200 meters per year. We will continue working towards the demolition of the decommissioned water treatment plant located on Hillcrest. When completed, we will develop a plan to turn this location in a public park with public fishing holes.

The Sewer Fund will operate under normal conditions with no major projects budgeted out of the sewer fund for this next year. We are expected to receive plans from engineering for the Crescent Neighborhood Sewer Rehabilitation project. This project is funded out of TWDB funds remaining from the 2015 issuance for the construction of our Waste Water Treatment Plant. Funds remaining are just above \$870,000 of which the majority of it is expected to be used for this project.

We are continuing to operate the Waste Water Treat Facility and agricultural fields under normal circumstances with no issues. In 2019/2020 we will finish the year with showing a \$20,000 profit. With our revenue in excess of \$45,000 and expenditures just under \$25,000. IN this upcoming year I have stayed conservative in revenue estimates by projecting just \$40,000. I have budgeted \$42,500 in operational expenses and \$29,000 for equipment and site improvements such as fencing, storage container, and field improvements. This will be the first full growing year that we should experience a decent yield of hay. The budget projections are within a couple thousand dollars of the breakeven point. However, I fully anticipate exceeding my revenue projects and staying below the expenditures. At peak estimated hay production we should produce 1200 to 1500 bails and gross between \$60K and \$75K annually.

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 will begin its 4<sup>th</sup> 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 two years ago and a new commercial truck this 2019-2020 budget year. There were no increases to the landfill rate from the City of Brownwood this year.

This last year provided many challenges in local government. Covid-19 and the continued changing guidelines and policy changes added to it those challenges. There was no situation more challenging than determining whom were essential employees to the continued operations of the city and who were not. Ultimately it became clear that all of our employees are not only essential but necessary. Providing a stable operation for our city services was critical. Local government must set an example to its citizens by operating safely, but most importantly in proving to them that they can depend on the services a local government provides. Our staff and employees have shown a strong work ethic during this time. There have been health concerns, but those concerns have been managed appropriately and our employees have continued to be the dependable employees we know them to be. Revenue decreases and financial uncertainty have been at the front of everyone's mind.

With our continued efforts to increase positive development, diversify our sales tax revenue, and manage our budgets by being fiscally conservative, the City of Early has successfully weathered the financial storm as a result of the economic impact of the Coronavirus. Not only did we maintain the revenue projections, we out performed them. On the expenditures side of the equation, our managers controlled their budgets and expenditures. They managed this crisis by continuing to provide quality services most cost-effectively.

In 2020-2021, there is a 2% cost of living raise included in the budget as well as a change to the vacation policy, which will allow an employee that has accrued over 160 hours of vacation time the option to sell back up to 40 hours to the city per fiscal year so long as their total vacation does not fall below 160 hours.

I expect to have highly dependable and extremely qualified employees to provide services to our citizens. 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. 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. It is clear that this is a priority for the Mayor and the City Council as well.

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 within the constraints of revenues collected. In the future, as opportunities present themselves to operate more efficiently we will seek to reduce rates while continuing to provide the same or improved services. We will always explore and present those opportunities to the City Council for your consideration.

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

With great respect for this responsibility,

Tony Aaron  
City Administrator

ORDINANCE NO. 2020-06

**AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF  
THE CITY OF EARLY FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND  
ENDING SEPTEMBER 30, 2021, AND ADOPTING THE ANNUAL BUDGET  
OF THE CITY OF EARLY FOR 2020 - 2021 FISCAL YEAR.**

**WHEREAS**, the budget, appended here as Exhibit A for the fiscal year beginning October 1, 2020 and ending September 30, 2021, 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, 2020 and ending September 30, 2021 for the support of the general government of the City of Early, Texas be fixed and shown in the City's fiscal year 2020-2021 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, 2020 and ending September 30, 2021.

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 24 DAY OF August, 2020.**

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
CITY SECRETARY



ORDINANCE NO. 2020-07

AN ORDINANCE LEVYING A TAX RATE  
FOR THE CITY OF EARLY, TEXAS  
FOR THE TAX YEAR 2020

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

We, the City Council of the City of Early, Texas do hereby levy or adopt the tax rate  
on \$100 valuation for this city of tax year 2020 as follows:

\$ 0.3885 for the purpose of maintenance and operation

\$ 0.1425 for the payment of principal and interest on debt of this city

\$ 0.5310 total tax rate

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

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

PASSED AND APPROVED THIS 24 DAY OF August, 2020 at a  
regular meeting of the City Council of the City of Early, Texas there being a quorum  
present, by 5 yeas, and 0 nays.

  
MAYOR

  
CITY SECRETARY

# SB 2

## New Terminology

### For Tax Rate Calculations

- Effective Rate ----- No New Revenue Tax Rate
- Effective Maintenance & Operations Rate – No New Revenue Maintenance & Operations Rate
- Interest & Sinking Rate ----- Interest & Sinking Rate (Debt tax rate)
- Rollback Rate (8%) ----- Voter Approval Tax Rate (3.5%)
- De Minimis Rate --- Is the Sum of
  - The No new revenue maintenance & Operations rate;
  - The rate, when applied to a taxing unit's current total value, will impose an amount of taxes equal to \$500,000 of new Property Tax Revenue; and
  - A taxing unit's current debt rate.

# Proposed Property Tax Rate

2019/2020 Rate	No New Revenue Rate 20/21	Proposed Rate 20/21	Voter Approval Rate 20/21	De Minimis Rate 20/21
<u>0.5410%</u>	<u>0.5151%</u>	<u>0.5310%</u>	<u>0.5521%</u>	<u>0.9777%</u>
		Gen RFDG Rate 0.1425%		
		M&O Rate 0.3885%		
		Total Rate 0.5310%		

- The City of Early's total Appraised Taxable value is \$246,351,700
- The Proposed Rate is 0.100% lower than last years tax rate.
- The Proposed Rate, a 3.086% increase, is also lower than the 3.5% Voter Approval Rate per SB2
- This rate will generate \$141,092 in new revenue over last years collection.
- A 1/3 of which is from new value added to the tax role.



$(0.5310) \times (\text{Taxable Value of your Property}) / 100$

The average value of a homestead in Early is \$134,719

$0.5310 \times \$50,000 / 100 = \underline{\$266 \text{ per year}}$

$0.5310 \times \$100,000 / 100 = \underline{\$531 \text{ per year}}$

$0.5310 \times \$134,719 / 100 = \underline{\$715 \text{ per year}}$   
(Average Home in Early, Texas)

$0.5310 \times \$150,000 / 100 = \underline{\$797 \text{ per year}}$

$0.5310 \times \$200,000 / 100 = \underline{\$1062 \text{ per year}}$

$0.5310 \times \$250,000 / 100 = \underline{\$1328 \text{ per year}}$

$0.5310 \times \$300,000 / 100 = \underline{\$1593 \text{ per year}}$

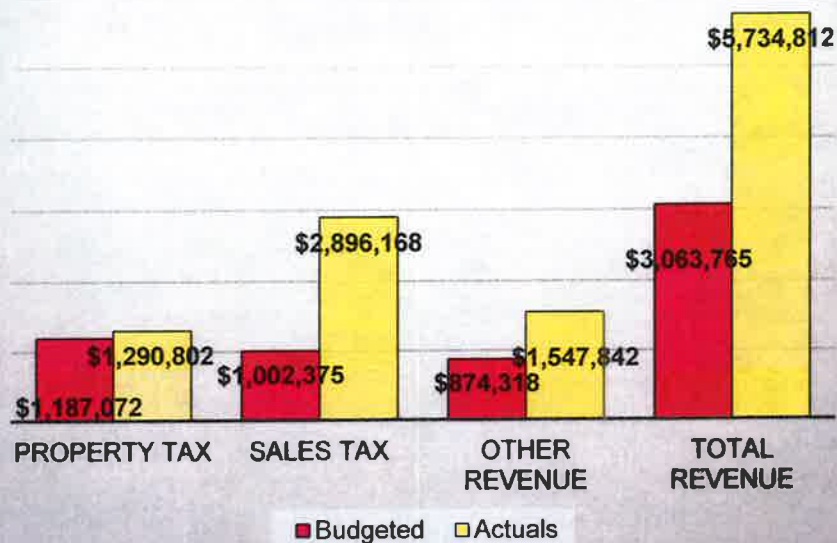
## How the Tax Rate Applies to Your Property

- This rate will collect \$1,240,385 in revenue from Property Tax.
- The City of Early is projected to collect \$1,192,500 in Sale Tax Revenue.
- To raise that much more off of Property Tax, it would require adding 0.5800 to the Property Tax Rate
- Without sales tax the Property Tax Rate would need to be 1.1106 to raise the same amount of revenue.

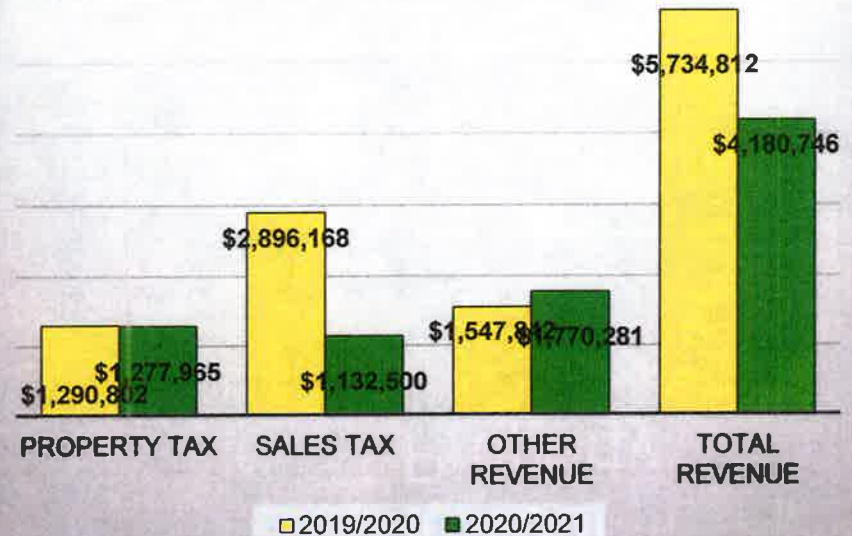


# General Fund Revenue

## Revenue 2019/2020



## Revenue 2020/2021



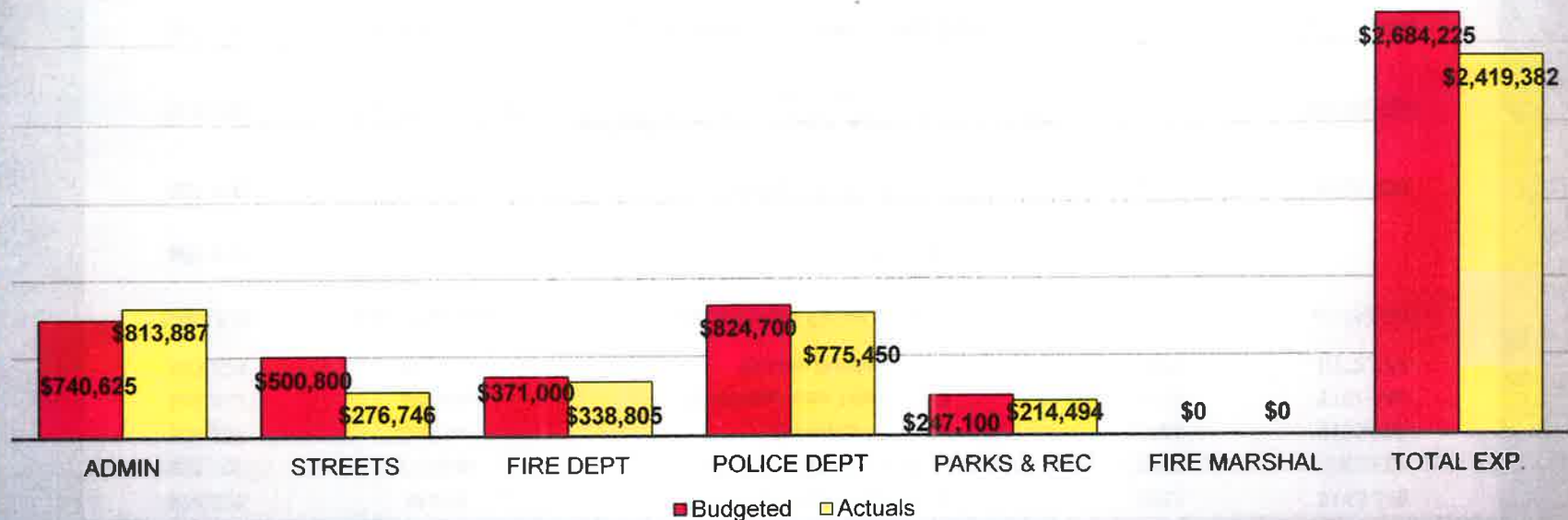
- 2019/2020 Revenue is +87.181% over budget projections
- 2020/2021 Revenue Projection is + 36.457% over 2019/2020 Budgeted Revenue. Most of this is associated with a large beginning fund balance.

## Annual Debt Service

Annual Payment	Payment Date	Debt	Maturity Year	Principal Remaining 10/01/2020
\$74,905	March	Fire Truck / Sanitation Truck	2022	\$143,349
\$33,707	October	2019 New Dump Truck	2023	\$93,592
\$34,237	October	Sweeper	2024	\$125,785
\$45,842	Monthly	2019 Rear load Trash Truck	2025	\$187,140
\$33,324	Monthly	Solaris Building	2025	\$172,174
\$344,538	Feb (P&I) Aug (I)	General RFGD Sewer Bond 2010	2027	\$1,780,000
\$87,917	Monthly	BCWID Water Treatment Center	2028	
\$61,416	March	Kelcy property - MDD real property	2030	\$500,000
\$398,800	Feb (P&I) Aug (I)	09 Certificates of Obligation refinance 2015 (Water Project)	2035	\$4,532,000
\$81,100	Feb (P&I) Aug (I)	2016 Series Visitors and Event Center	2037	\$1,010,000
\$51,094	October	405 Early Blvd - MDD real property	2039	\$653,079
\$244,720	Feb (P&I) Aug (I)	2015 Certificates of Obligation WWTF	2046	\$8,055,000
<b>\$1,491,600</b>	<b>Total Annual Debt Payments</b>		<b>Total</b>	<b>\$17,252,119</b>

# General Fund Expenditures

2019/2020

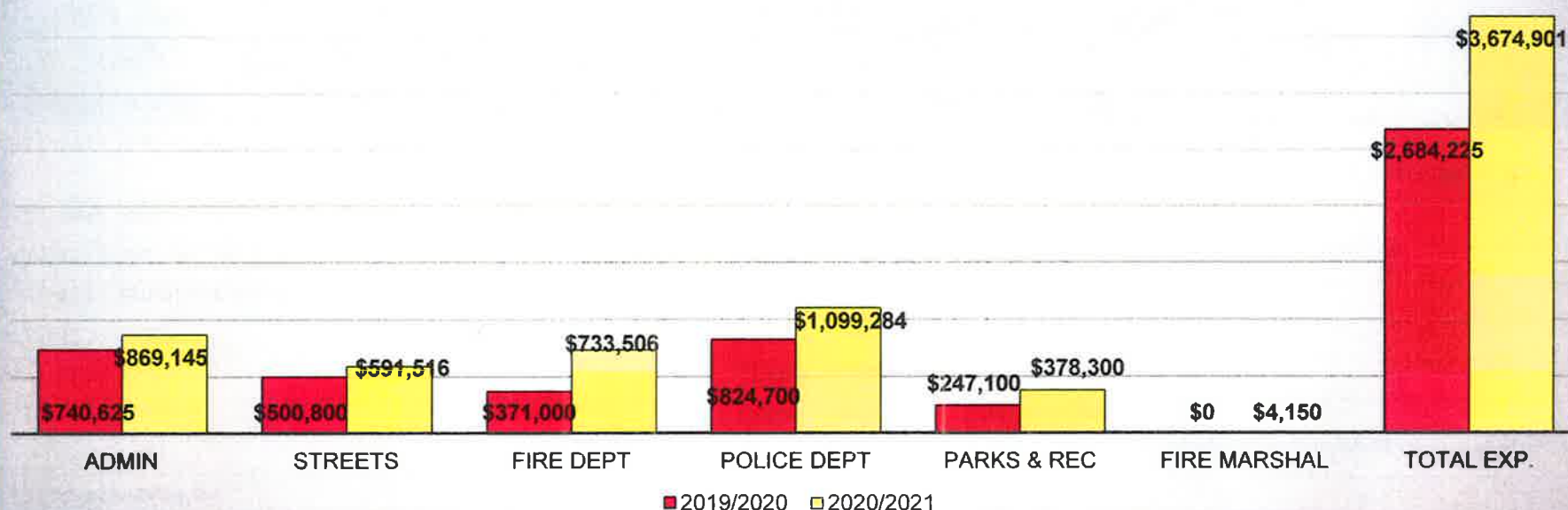


- 2019/2020 Expenditure were -9.866% under budget.
- Most of this was due to a Street Project that was not started.



# General Fund Year over Year Budgeted Expenditures

## 2019/2020 Vs. 2020/2021



- 2020/2021 Projection is +36.907 over 2019/2020.
- The increase in spending is a for the first responder communication equipment, the dispatch agreement, and the ballfield ADA parking and sidewalk project.
- All increased expenses are paid for by sales tax revenue and not a result of property tax increase.



Line Item #	Description	Requested Amount +/-	CA Approved Change	Total Line Item	Note
<b>10-General Fund</b>					
<b>411-Administration</b>					
411-4211	Salaries	\$37,000	\$37,000	\$249,400	New Executive Assistant/Website and Media Coordinator
411-4221	SS Tax	\$3,600	\$3,600	\$19,100	
411-4223	TMRS	\$2,500	\$2,500	\$8,800	
411-4225	Employee Health Ins	\$8,151	\$8,151	\$36,000	
411-4513	Tech Maint. Fees	\$3,400	\$3,400	\$43,400	Agenda management Software
411-4541	Appraisal District Fees	\$2,000	\$2,000	\$38,000	
411-4712	Special Projects	\$75,000	\$75,000	\$100,000	Cityworks Build for Permits, Inspections, & Code Enforcement

# Administration Details

- Includes Hiring and Executive Assistant/Website & Media Coordinator
- CityWorks Project Design for Building and Permits, Code Enforcement.

# Executive Assistant / Website and Media Coordinator

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Work for both the City and the MDD

- Assist with front office work at the City Hall
- Assist the City Administrator and Director of Economic Development with administrative tasks.
- Work on updating and keeping all city website and pages active and helpful to our public
- Coordinate all Social Media pages of City Departments





# Streets Budget Details

412-Streets			Department Req			CA Approve	Budget Total
Description							
412-4532	Electricity		\$2,000	\$40,000	Add 10 street lights		
412-4712	Street/Drainage Improvement	\$6,000	\$6,000	\$365,000	\$165 Seal Coat Projects, \$10K Drainage, \$40K minor street repairs, \$100K Terraha, \$50K Autumn Dr. Engineering		
412-4713	Street Signs	\$7,000	\$14,000	\$20,000	Repair and Replace Street signs, Upgrade Signs in Commercial/Retail area		

- Street Maintain Program of Crack Seal, Level ups, and Chip Seal.
- Rebuild Terraha Street, and Engineer the rebuild for Autumn Dr.

# Parks & Recreation

415- Parks & Recreation				Department Req	CA Approve	Budget Total
Description						
415-4741	Equipment General	\$14,000	\$15,000	\$70,500	72" mower with mulch kit \$12,000, Misc small equipment, New vehicle for the supervisor, Right of Way Slope Mower	
415-4791	Park Improvements		\$88,000	153,000	ADA parking and sidewalks at the ballpark	

- New 72' mower with mulching kit for Parks and Right of Ways
  - New Pickup for the Parks Supervisor
  - New Right of Way Slope Mower
- ADA Parking and sidewalks Phase 1



# Brownwood/Brown County Dispatch Service Agreement

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## History of the Agreement

### 911 (PSAP) Dispatch

- Prior to 2001 Brownwood Dispatch was the 911 Dispatcher for the City of Early.
- After the LE Center was opened in 2001 Brownwood Continued as the 911 Dispatcher for the City of Early.
- The cost was based on per capita and per call.
- Prior to 2018 there was not cost to the City of Early for Early VFD dispatch.
- 2019/2020 Budget for 911 Dispatch \$21,600

### Non 911 Dispatch Service

- Prior to 2001 Early had its own dispatch during the day
- Brown County was the primary Dispatch for Early, Texas up until the new LE Center was opened in 2001
- Fall of 2001 Brownwood Dispatch took over as the primary dispatch for the City of Early.
- The rate of \$176 per month was set.
- Prior to 2018 there was not cost to the City of Early for Early VFD dispatch.
- 2019/2020 Budget \$6,000 FD/PD

Total Dispatch Budget for  
2019/2020 \$27,600

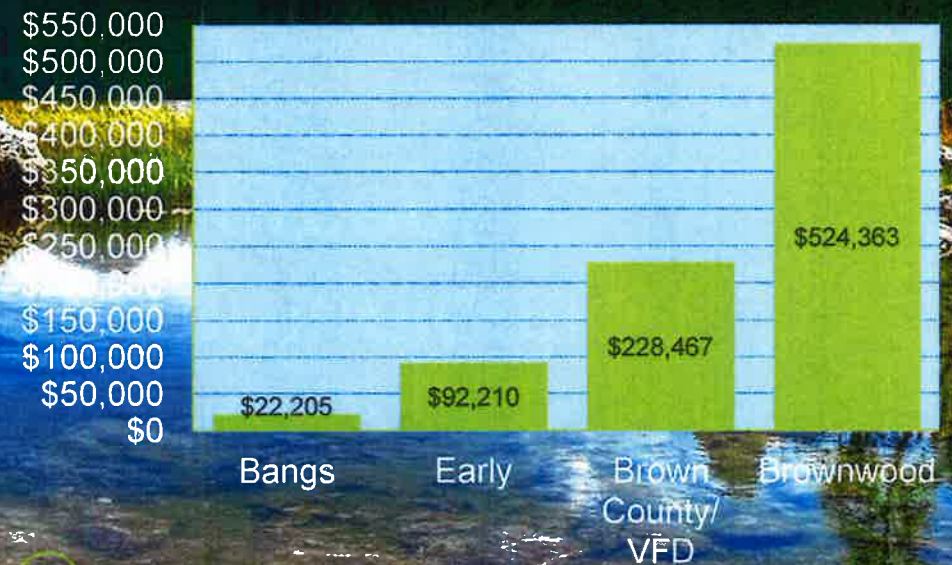


# Proposed Dispatch Agreement

2020/2021

Agreement

- Brownwood PD continues to operate as the 911 (PSAP) Dispatch.
- Creation of a Dispatch Advisory Board
- Divide up the Operations Cost for Dispatch based on the number of Calls per City/County.
- City of Early will be responsible for paying for Early PD and Early FD calls.
- Percentage of Financial Contribution will be adjusted annually based on call volume.



Total Contributions by other entities is estimated

Total Dispatch Budget for 2020/2021 \$92,210

# First Responder Radio Communication Equipment

City of Early's Cost	Cost
Shared Communication Equipment Cost	\$150,000
Early Police Department New Radio Purchases	\$75,804
Early Fire Department New Radio Purchases	\$49,858
Monthly Radio Operation Fee	\$9,180
<b>Programing and Installation</b>	<b>\$4,000</b>
<b>Total Equipment Cost</b>	<b>\$288,425</b>
Annual Reoccurring Cost	\$9,180

- Brown County is considering providing 5 mobile and 4 portables to the Early VFD. This is a value of \$25,800



414- Police Department		Department Req	CA Approve	Budget Total	Description
414-4515	Radio Expense		\$141,000	\$141,000	Shared radio and dispatch equipment and new mobile and portable radios.
414-4741	Equipment Gen	\$93,500	\$52,000	\$52,000	3 new computers, Taser Payments, Taser Cartridges, Rifle and attachments, Car computer, Radar unit, Equipment for Patrol Cars,
414-4751	Vehicle	\$70,000	\$70,000	\$70,000	Two new Tahoes (Patrol)
414-4816	911 (PSAP) Dispatch Service			\$10,000	Previous two slides
414-4820	BWD Dispatch Service		\$41,000	\$44,000	Previous two slides.

## Police Department Details

- 2 New Patrol Vehicles (Tahoes)
- Emergency equipment for cars.
- Car Computer, Radar unit

# Fire Department

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- 3 Full-Time and 3 Full-time equivalent Fire Fighters
- 3 positions during the day 2 at night 24/7 365

New hoses, vent fan, A&B Foam

- Fire Reporting Software

- New Cab and Chassis for a Brush Truck
- New Fire Chief Vehicle



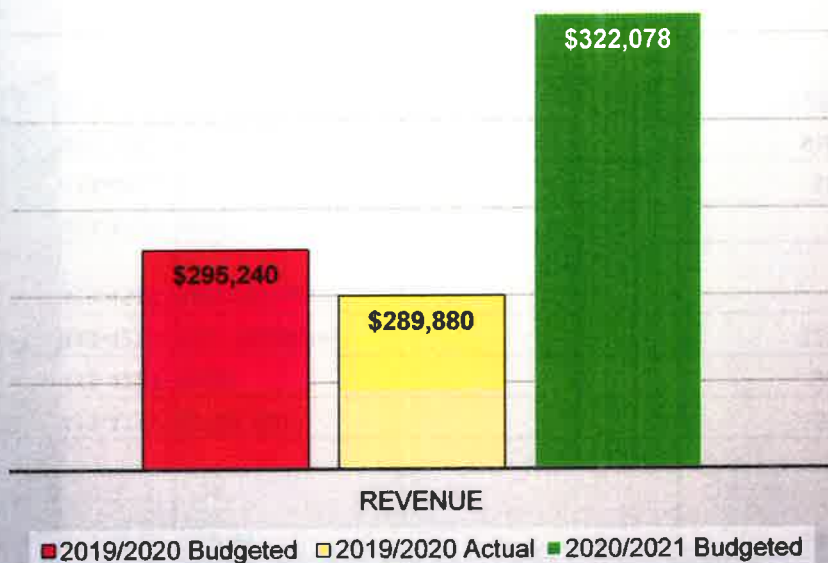
# Fire Department

413- Fire Department		Department Req	CA Approve	Budget Total	Description
413-4211	Salaries	\$44,234	\$44,234	\$270,234	Increase to add 3 full-time 3 full-time equiv The coverage will be 7 days a week for 3 positions in the day and 2 postions at night.
413-4221	SS TAX EXP	\$3,372	\$3,372	\$20,672	Increase to contribution
413-4223	TMRS	\$8,800	\$8,800	\$8,800	Add retirement for 3 postions
413-4225	Emp. Health Ins	\$27,000	\$27,000	\$270,000	Add insurance for 3 postions
413-4515	Radio/Beepers		\$135,000	\$135,000	Shared radio and dispatch equipment and new mobile and portable radios.
413-4521	Workmans Comp		\$1,800	\$8,600	Increase for new positions
413-4313	Equip Replacement	\$5,500	\$5,500	\$5,500	Computer, IPAD for Engine 88,
413-4741	Equip General	\$16,000	\$10,000	\$10,000	New Fire Hoses, Vent Fan, A&B Foam,
413-4771	Truck(s)	\$171,000	\$110,000	\$132,500	1. Replace Fire Chief's vehicle . New Brush Truck Cab and Chassis.
413-4816	911 (PSAP) Dispatch Service			\$10,000	Previous slides
4817	BWD Dispatch Service		\$35,000	\$38,000	Previous slides

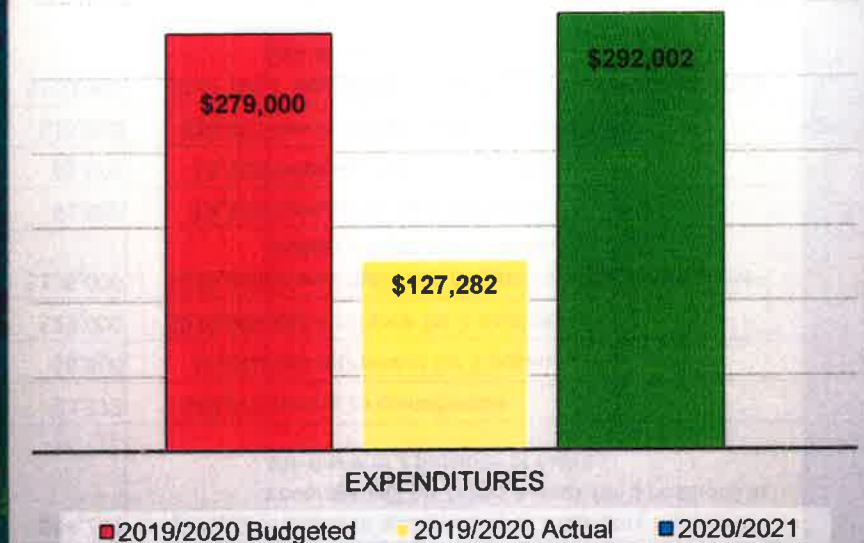
- 2014/15 Budget \$ 74,500
- 2020/21 Budget \$733,506
- This represents a 885% over 7 years.

# CVB Revenue & Expenditure

## Revenue



## Expenditures



- 2019/2020 over 2020/2021 Revenue 9.090%
- 2019/2020 over 2020/2021 Expenditures 4.660%
- A savings of \$151,718



# Early CVB & Event Center Details

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## Notable Changes in the Budget and Marketing Strategy.

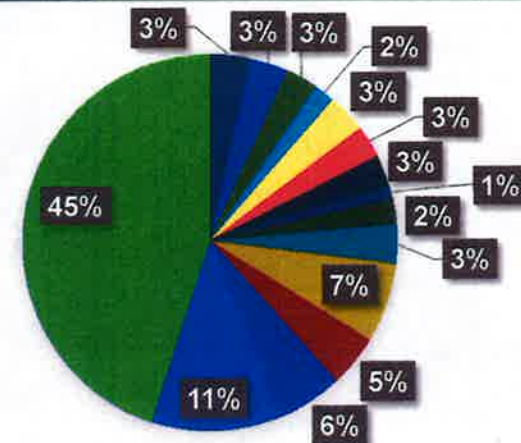
- New Part-Time Employee to assist in the Event Center Operations and marketing material development.
- Promote small events and events that qualify by other entities.
- Possible Summer Concert Series using various locations.
- No Showcase budgeted for 2020/2021



# CVB Sponsored Events

In addition to these events we are researching Partnering with Local business to put on a Summer Concert Series at various locations around town.

\$91,262 Special Projects



- State Couples Fishing Touranment
- Brownwood Bass Club Tournament
- HPU Homecoming
- Hunters Apperication
- Rod Run
- HPU Battle @ Camp Bowie
- HPU Conference Golf Championship
- Brown County Rodeo
- Lyric Theater
- Baseball/Softball State
- Southwest Amputee
- Chamber Golf
- HPU Conference Basketball Championship
- TourismEvents/Promo
- Annual Concert Series

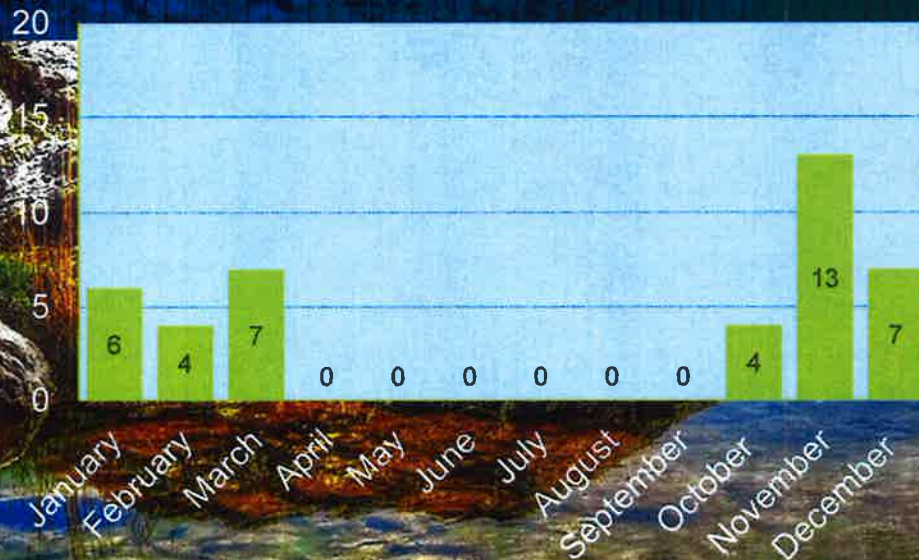


# Early Visitors & Event Center

2019 Events

2020/2021 Budget Year

- Landscaping improvements and repair.
- Site Improvement \$25,000 add carpet to the main hall to help with the acoustics.





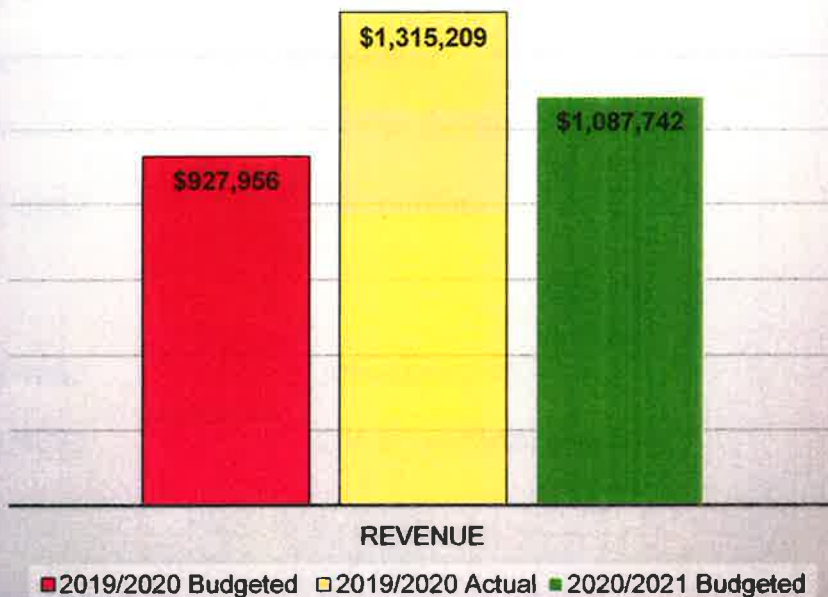
# Early CVB & Event Center

## 422- CVB

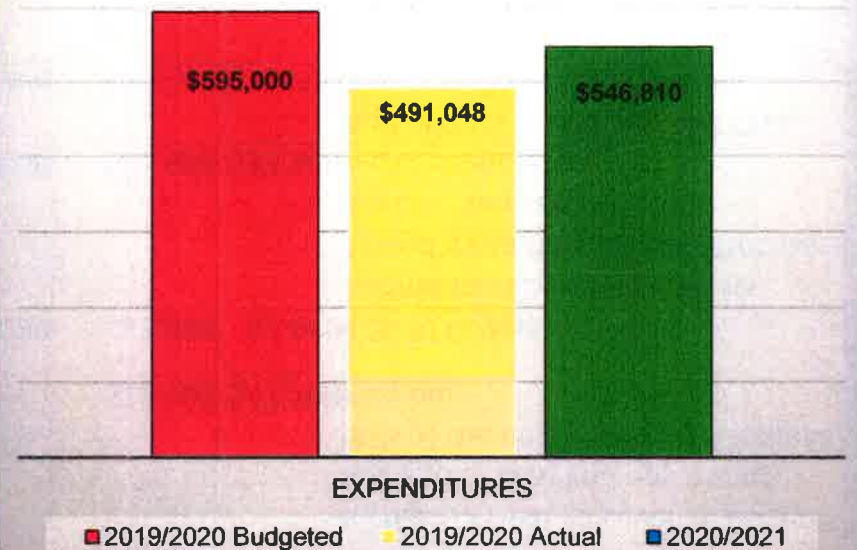
422-			17,503.0		Add to part-time employee to help with
4211	Salaries	15,080.00	0	60,000.00	Marketing & Event Center
422-					
42221	SS Tax Exp		1,250.00	4,600.00	
422-			26,500.0		Updates to the website with app & Visit
4530	Internet-Website		0	30,000.00	Widget added
422-					Various forms of publication promoting
4582	Advertising - Media	8,000.00	8,000.00	21,000.00	Early and its Hotels
422-					
4583	Promo Items	1,000.00	1,000.00	3,000.00	Giveaways to visitors to Early
422-					Moved Texas Venue and Event Training
4585	Travel Expense	1,135.00	1,135.00	4,135.00	under CVB from MDD
422-					
4712	Special Projects	95,100.00	(25,000)	91,600.00	See Details
424-			22,500.0		Carpet main hall and Misc.
4741	Site Improvements		0	25,000.00	Improvements.

# MDD Revenue & Expenditure

## Revenue



## Expenditures



- 2019/2020 to 2020/2021 Revenue 17.219%
- 2019/2020 to 2020/2021 Expenditures -8.099%
- Total revenue increase was due to the industrial sales tax..



# MDD Budget

## 425- MDD

					Increase in fees to cover landscape and agric maint and operations. 50% of the new Executive Assistant Postion.
425-4580	City Admin/Acct Services		\$25,300	\$41,700	
425-4585	Travel Expense	\$2,000	\$2,000	\$7,000	ICSC RECON LV Nevada
					Additional recruitment efforts. Attend more retail shows. Purchase a drone for marketing and recruitment efforts.
425-4586	Recruitment	\$11,000	\$11,000	\$33,300	
427-4712	Special Projects	\$284,510	\$284,510	\$284,510	Added Debt Service for 405 Early Blvd. and 106 1/2 Early Blvd.

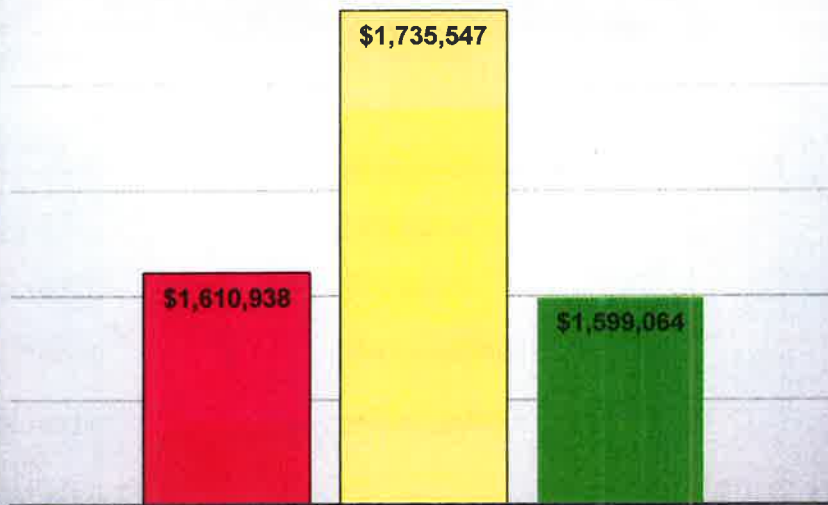
## 426- MDD Property Management

426-4721	Furniture	\$3,500	\$3,500	\$4,500	Replace Tables and Chairs
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- Add Executive Assistant
- Increase Recruitment Efforts
- Purchase a Drone for Marketing and recruitment efforts
- Add Debt Service for new properties.

# Water Revenue & Expenditure

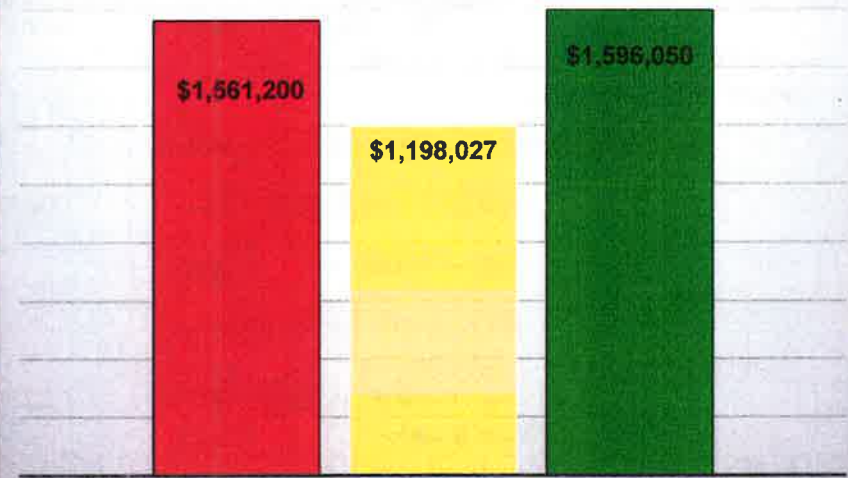
## Revenue



### REVENUE

■ 2019/2020 Budgeted ■ 2019/2020 Actual ■ 2020/2021 Budgeted

## Expenditures



### EXPENDITURES

■ 2019/2020 Budgeted ■ 2019/2020 Actual ■ 2020/2021

- 2019/2020 to 2020/2021 Revenue -7.863%
- 2019/2020 to 2020/2021 Expenditures 2.232%



# Water Fund Budget

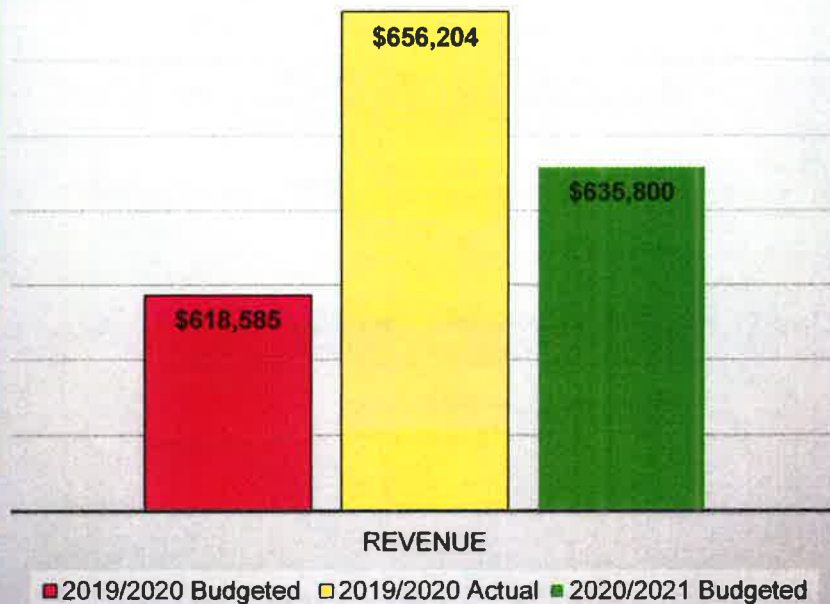
451- Water					
451-4211	Salaries	\$16,973	\$17,503	\$301,000	New Part-Time Position
451-4514	System Repairs	\$2,050	\$2,050	\$100,000	service 4 pumps station pumps (All American Pump)
451-4514	System Repairs		\$10,000	\$100,000	Increase the number of water meter replacements
451-4531	Telephone		\$400		Increase cost
451-4741	Equipment GEN	\$46,000	\$0	\$42,000	Mini Excavator
451-4742	System Improvement		(\$60,000)	\$160,000	Completed Water Tank Demo
451-4512	Equip. Exp.	\$2,800	\$2,800	\$19,200	all 4 tires on 2 backhoes. One needs them soon and the other won't be far behind.

- New Part-Time Employee
- Continue to Demolish the old Water Plant
- Continue with water meter replacement
- Maintain pumps in the System
- General System improvements

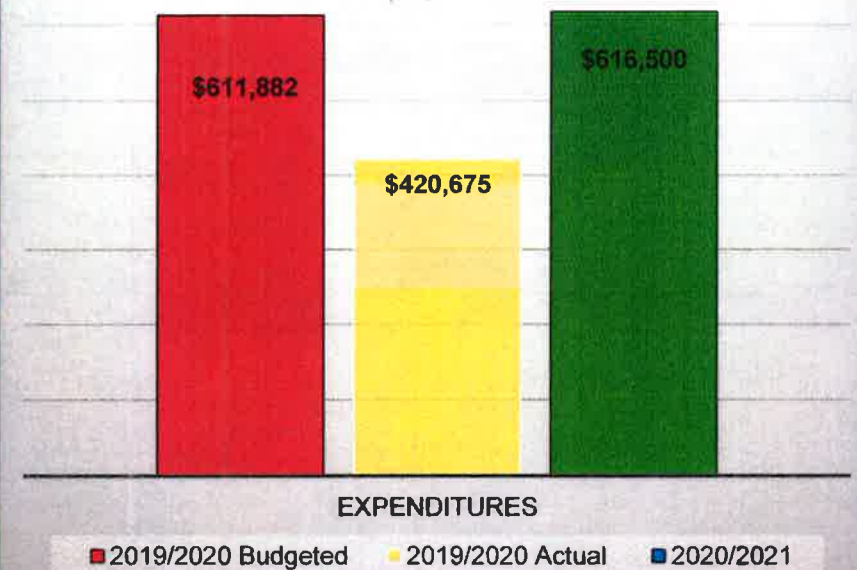


# Sewer Revenue & Expenditure

## Revenue



## Expenditures



- 2019/2020 to 2020/2021 Revenue 2.782%
- 2019/2020 to 2020/2021 Expenditures 0.754%

# Sewer Fund Budget

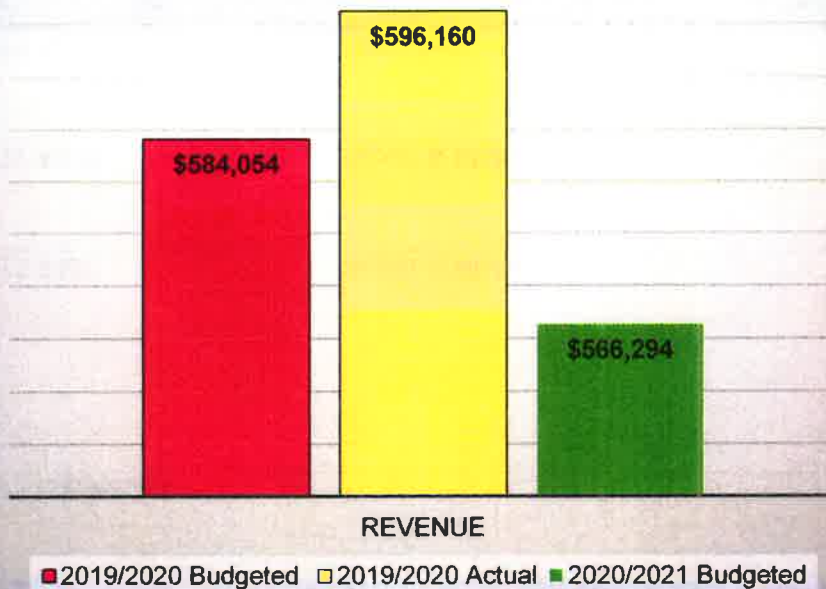
461- Sewer					
461-4512	Auger Service & Brush Replacement	\$2,153	\$2,200	\$22,500	Replacement of brushes, fluid and Labor from JWC to train on service
461-4510	New Steel Yard fencing	\$6,115	\$4,000	\$4,000	465 feet of White tin fence with cap Quote(Sweetwater Steel)
461-4512	service of lift station pumps	\$2,660	\$3,000	\$22,500	Service of 6 lift station pumps (All American Pump)
461-4512	Change out of the Grinder to have current one serviced	\$1,800	\$6,800	\$22,500	Cost to pull and swap out Grinder (Service will depend on condition of current grinder)
462- Sewer (WWTP Agricultural Operations)					
462-4311	Supplies	\$19,000	\$19,000	\$30,000	300lbs/ac to all irrigated \$55/ac-Pacman, 180, 360. 2 times
462-4742	Site Improvement	\$2,000	\$3,000	\$8,000	storage building
462-4742	Site Improvement		\$5,000	\$8,000	Fencing along CR
462-4512	Equipm RPR & Maint		\$500	\$2,500	more frequent Maint
462-4741	Equip Gen		\$4,000	\$5,000	Mis small equipment purchase
Texas Water Development Board Project					
TWDB Loan funds	System Improvements			\$900,000	Rebuild the sewer system for Crescent, Grandview, Park, Sunny Dale, and Bluebonnet. Engineer to release the plans within the month.

- Maintain and service pumps
- Install new fencing around the Utility Shop
- Continue Agri operations
- Begin Crescent Street Sewer Project.

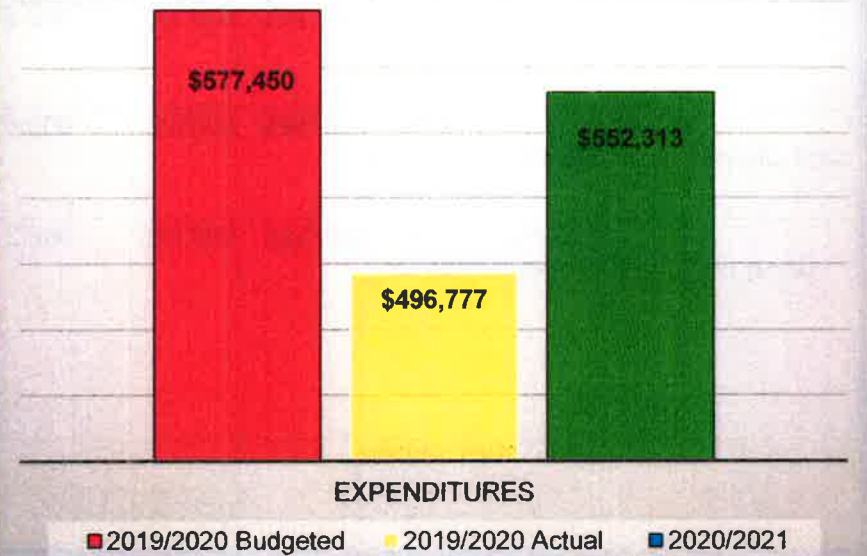


# Sanitation Revenue & Expenditure

## Revenue



## Expenditures



- 2019/2020 to 2020/2021 Revenue -3.040%
- 2019/2020 to 2020/2021 Expenditures -4.353%



# Sanitation Fund Budget

471- Sanitation					Nathan Land
471-4421	Repair & Maint	\$16,800	\$16,800	\$45,000	Tire replacement for sanitation trucks throughout the year.
471-4421	Repair & Maint	\$9,000	\$9,000	\$45,000	oil/filter change and all air and fuel filter changes
471-4741	Equip Gen	\$15,000	\$15,000	\$24,250	18 new dumpsters

- General Repairs and Maint.
- 4<sup>th</sup> year of the Blanket Sanitation Contract.

# Questions

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Tony Aaron City Administrator

Phone

325-643-5451

Email

[taaron@earlytx.net](mailto:taaron@earlytx.net)

**CITY OF EARLY, TEXAS  
FISCAL YEAR 2020-2021  
ANNUAL BUDGET**

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN  
LAST YEAR'S BUDGET BY \$30,383 /3.086%.  
THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY  
ADDED TO THE TAX ROLL THIS YEAR IS 31,819.**

**City Council Record Vote**

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Tax Rate	Proposed FY 2020-21	Adopted FY 2019-20
Property Tax Rate	0.5310	0.5410
No New Revenue Rate	0.5151	0.5183
No New Revenue M&O Tax Rate	0.3742	0.5504
Voter Approval Tax Rate	0.5521	0.5620
Debt Rate	0.1409	0.1387
De Minimis Rate	0.9777	0.0000

The total amount of municipal debt obligation secured by property taxes is \$15,375,000.



**BUDGET SUMMARY**  
**OCTOBER 1, 2019-SEPTEMBER 30, 2020**

<u>ESTIMATED REVENUE</u>	<u>GENERAL FUND</u>	<u>CVB FUND</u>	<u>MDD FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>SANITATION FUND</u>	<u>DEBT SERVICE</u>	<u>PROPERTY MGMT</u>	<u>TOTAL</u>
Beginning Balance	1,533,001	89,778	626,342	298,464	136,800	86,044	63,883	10,400	2,844,712
Construction Funds Balance					41,003				41,003
Property Taxes	984,965						293,000		1,277,965
Sales Tax	1,132,500		367,500						1,500,000
Franchise Tax	147,000								147,000
Motel Tax	0	192,300							192,300
Alcoholic Beverage Tax	15,000								15,000
Event Income		0							0
Leadership Program	0								0
Beautification	1,200								1,200
Court Fines	103,000								103,000
Permits & Inspections	8,000				2,200				10,200
Fire Department Fees	8,300								8,300
Rental / Lease Income	8,950	4,500	78,300					33,000	124,750
Sale of Property	0								0
Grant Income	97,000								97,000
Loan Funds	0								0
Other Income	7,075	35,500	15,600	38,600	1,000	250		100	98,125
Use/Admin Fees	134,755			1,260,000	455,000	412,000			2,261,755
Agriculture Income					40,000				40,000
Contract Services						68,000			68,000
Taps				2,000	800				2,800
Transfer To	0		0						0
<b>TOTAL REVENUES</b>	<b>4,180,746</b>	<b>322,078</b>	<b>1,087,742</b>	<b>1,599,064</b>	<b>635,800</b>	<b>566,294</b>	<b>356,883</b>	<b>43,500</b>	<b>8,792,107</b>
<b>TOTAL CONSTRUCTION FUNDS</b>				<b>0</b>	<b>41,003</b>				<b>41,003</b>
<u>ESTIMATED EXPENDITURES</u>	<u>GENERAL FUND</u>	<u>CVB FUND</u>	<u>MDD FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>SANITATION FUND</u>	<u>DEBT SERVICE</u>	<u>PROPERTY MGMT</u>	<u>TOTAL</u>
Personnel	1,545,426	79,650	92,600	405,100	141,200	206,400			2,470,376
Operations, Supplies, Etc.	670,550	65,752	154,700	644,150	159,700	236,450			1,931,302
Capital Outlay	1,308,684	146,600	186,999	148,000	70,000	109,463			1,969,746
Events									0
Transfer From	0								0
Debt Service	150,241		112,511	398,800	245,600		345,263	33,000	1,285,415
<b>TOTAL EXPENSE</b>	<b>3,674,901</b>	<b>292,002</b>	<b>546,810</b>	<b>1,596,050</b>	<b>616,500</b>	<b>552,313</b>	<b>345,263</b>	<b>33,000</b>	<b>7,656,839</b>
<b>ENDING FUND BALANCE</b>	<b>505,845</b>	<b>30,076</b>	<b>540,932</b>	<b>3,014</b>	<b>19,300</b>	<b>13,981</b>	<b>11,620</b>	<b>10,500</b>	<b>1,135,268</b>

10 -GENERAL FUND  
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	2,676,857.55	2,292,022.00	3,747,373.00	2,647,745.00
	FUND BAL. BROUGHT FORWARD	<u>402,787.00</u>	<u>402,787.00</u>	<u>1,533,001.00</u>	<u>1,533,001.00</u>
	TOTAL REVENUES	<u>3,079,644.55</u>	<u>2,694,809.00</u>	<u>5,280,374.00</u>	<u>4,180,746.00</u>
<u>EXPENDITURE SUMMARY</u>					
	11-ADMINISTRATION	844,306.37	740,625.00	813,887.00	869,145.00
	12-STREET	497,762.66	500,800.00	276,746.00	590,516.00
	13-FIRE DEPARTMENT	265,113.15	371,000.00	338,805.00	733,506.00
	14-POLICE DEPARTMENT	764,902.77	824,700.00	775,450.00	1,099,284.00
	15-PARKS & RECREATION	189,269.19	247,100.00	214,494.00	378,300.00
	16-FIRE MARSHAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,150.00</u>
	TOTAL EXPENDITURES	<u>2,561,354.14</u>	<u>2,684,225.00</u>	<u>2,419,382.00</u>	<u>3,674,901.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	518,290.41	10,584.00	2,860,992.00	505,845.00

## 10 -GENERAL FUND

REVENUES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
10-3011 PROP. TAX. CUR.YR.ASSEMT	793,046.45	904,572.00	883,475.00	969,465.00
10-3013 PROP.TAX PRIOR YR COL.	13,430.28	10,000.00	9,537.00	8,000.00
10-3014 PROP TAX CUR YR DELQ.	0.00	0.00	0.00	0.00
10-3021 PEN & INT	10,922.23	7,500.00	7,235.00	7,500.00
10-3031 SALES TAX	1,139,421.12	1,002,375.00	2,896,168.00	1,192,500.00
10-3032 SALES TAX-ECO DEV RETURN	0.00	0.00	( 601,334.00)	( 60,000.00)
10-3041 FRANCHISE TAX	155,290.52	147,000.00	220,942.00	147,000.00
10-3051 MOTEL TAX	0.00	0.00	0.00	0.00
10-3061 MIXED DRINK TAX	19,542.06	15,000.00	13,821.00	15,000.00
10-3071 D.R.E.A.M.S. DONATIONS	200.00	0.00	0.00	0.00
10-3072 DONATIONS - MISC	0.00	0.00	0.00	0.00
10-3075 LEADERSHIP PROGRAM-DONATIONS	19,173.00	5,000.00	765.00	0.00
10-3081 BEAUTIFICATION DONATION	1,505.11	1,200.00	1,400.00	1,200.00
10-3101 ADMINISTRATIVE FEES	29,499.00	41,800.00	109,095.00	134,755.00
10-3111 COURT FINES	137,967.10	100,000.00	102,417.00	100,000.00
10-3112 COURT FINES - JURY FEES	0.00	0.00	0.00	0.00
10-3121 BUILDING PERMITS	4,086.21	3,500.00	7,200.00	4,000.00
10-3131 ELEC. INSP. FEES	2,495.00	2,500.00	1,500.00	1,500.00
10-3132 FIRE INSPECTIONS	600.00	1,000.00	0.00	500.00
10-3141 BEER & WINE SALES PERMITS	335.00	1,000.00	2,745.00	2,000.00
10-3151 FIRE DEPT FEES	8,300.00	8,300.00	13,500.00	8,300.00
10-3152 RENTAL INCOME	1,725.00	1,500.00	550.00	750.00
10-3153 TOWER LEASE INCOME	4,200.00	8,200.00	8,087.00	8,200.00
10-3155 PROCEEDS-SALE OF PROPERTY	0.00	0.00	0.00	0.00
10-3711 INTEREST INCOME	3,567.63	4,000.00	6,412.00	4,000.00
10-3712 INT INCOME BEAUTIFICATION	101.27	50.00	72.00	50.00
10-3713 INT INCOME- K-9	0.00	0.00	0.00	0.00
10-3714 INT. INCOME - SEIZURE FUND	9.35	25.00	6.00	25.00
10-3715 INTEREST INCOME GEN EQUIPMENT	76.20	0.00	0.00	0.00
10-3811 OTHER INCOME	68,047.06	7,500.00	15,772.00	3,000.00
10-3904 RESTITUTION	0.00	0.00	0.00	0.00
10-3905 COLAGY	3,931.31	0.00	3,257.00	0.00
10-3906 MUN COURT TIME PAY FUND	270.00	0.00	200.00	0.00
10-3907 MUN COURT BLDG SECURITY FUND	1,656.00	1,500.00	1,730.00	1,500.00
10-3908 MUN COURT TECHNOLOGY FUND	2,204.00	1,500.00	1,750.00	1,500.00
10-3909 SEIZURE FUNDS	0.00	0.00	0.00	0.00
10-3910 LAW ENF CONT ED GRANT FUN	1,081.60	1,000.00	1,130.00	1,000.00
10-3911 GRANT INCOME	104,175.05	16,000.00	39,941.00	96,000.00
10-3912 TRANSFER TO	0.00	0.00	0.00	0.00
10-3913 LOAN FUNDS	150,000.00	0.00	0.00	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	2,676,857.55	2,292,022.00	3,747,373.00	2,647,745.00



## 10 -GENERAL FUND

REVENUES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>FUND BALANCE BROUGHT FORWARD</u>				
10-2811 FUND BALANCE	399,787.00	399,787.00	1,430,757.00	1,430,757.00
10-2813 FUND BAL. BEAUTIFICATION	3,000.00	3,000.00	15,487.00	15,487.00
10-2815 FUND BALANCE-GENERAL EQUIP	0.00	0.00	86,757.00	86,757.00
10-2816 FUND BAL. SEIZED FUNDS	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	402,787.00	402,787.00	1,533,001.00	1,533,001.00
<hr/>				
TOTAL REVENUES	3,079,644.55	2,694,809.00	5,280,374.00	4,180,746.00

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:

Certified Net Taxable Value 2019	\$228,429,651
Estimated Total Taxable Value 2020	\$242,000,000
Certified Net Taxable Value 2020	\$236,832,000
Contested Value Added 2020	\$246,351,700
Freeze Adjusted Taxable Value	\$205,726,786
Tax @ 0.5310	\$ 1,092,409
Freeze Actual Tax	\$ 179,751
Total Estimated Tax	\$ 1,272,160
Minus Gen RFGD 2010(\$344K)FB (\$50K)	\$ 293,000
Total Gen Fund M&O Tax Revenue	\$ 979,160
/(101.%) collection rate	\$ 969,465

3031 SALES TAX NEXT YEAR NOTES:

2019/2020 total sales tax	\$1,500,000
General Fund	\$1,125,000
10% neg Change	-\$ 112,500
Industrial Sales tax	\$ 180,000
Industrial Rebate	-\$ 60,000
Gen Fund Sales Tax	\$1,192,500

3032 SALES TAX-ECO DEV RETURN NEXT YEAR NOTES:  
50% rebate of 1% Industrial/manufacturing sales tax 2020/2021  
\$60,000

3041 FRANCHISE TAX PERMANENT NOTES:  
Utilities Franchise Fees

3051 MOTEL TAX PERMANENT NOTES:  
Moved revenue to CVB fund

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

## 10 -GENERAL FUND

REVENUES			2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
3101	ADMINISTRATIVE FEES	PERMANENT NOTES:				
		2% of MDD budget \$6500 MDD administrative fees				
3101	ADMINISTRATIVE FEES	NEXT YEAR NOTES:				
		Administrative Fees:				
		3% of MDD Budget			\$16,400	
		Executive Assistant/ Web and Digital Media			\$25,300	
		2% of CVB Budget			\$ 6,175	
		Water fund			\$15,150	
		Sewer			\$ 6,100	
		Sanitation			\$ 5,650	
		Total			\$74,775	
		USE FEES:				
		Equipment use fees for dump truck and street sweeper from				
		Water, Sewer & Sanitation				
		Water		\$41,480		
		Sewer		\$9,250		
		Sanitation		\$9,250		
		Total		\$59,980		
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.				
3711	INTEREST INCOME	PERMANENT NOTES:				
		General Fund Checking Interest				
3811	OTHER INCOME	PERMANENT NOTES:				
		\$7500 Copy fees, notary fees, Other unanticipated misc fees				
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:				
		STEP Grant amount		\$ 16,000		
		CARE ACT FUNDING		\$ 64,000		
		Reimbursement Forest Service Grant		\$ 16,200		
		Total		\$ 96,000		

## 10 -GENERAL FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>11-ADMINISTRATION</u>				
10-411-4211 SALARIES	211,990.89	201,000.00	191,242.00	262,200.00
10-411-4215 FIRE MARSHALL SALARY	0.00	0.00	0.00	0.00
10-411-4216 JUDGE SALARY	10,388.44	10,525.00	10,200.00	10,525.00
10-411-4217 ATTORNEY SALARY	10,900.00	11,000.00	10,200.00	11,000.00
10-411-4221 SS TAX EXP	16,020.72	15,400.00	15,223.00	20,100.00
10-411-4222 TEC TAX	142.94	100.00	549.00	720.00
10-411-4223 TMRS	7,202.26	6,200.00	6,305.00	9,200.00
10-411-4225 EMP HEALTH INS	24,698.64	18,000.00	21,075.00	36,000.00
10-411-4311 SUPPLIES	11,621.92	12,000.00	12,619.00	12,000.00
10-411-4355 DUES & FEES	3,634.73	3,500.00	3,298.00	3,500.00
10-411-4411 GAS & OIL	3,741.50	3,500.00	3,054.00	3,500.00
10-411-4421 RPR & MAINT	3,979.35	2,000.00	944.00	2,000.00
10-411-4510 FACILITY MAINT.	886.37	2,500.00	2,371.00	2,500.00
10-411-4513 TECH MAINT. FEES	39,515.46	40,000.00	52,185.00	43,400.00
10-411-4515 TECH SUPPORT	1,091.23	4,000.00	2,310.00	4,000.00
10-411-4521 W/COMP	645.94	1,600.00	920.00	1,800.00
10-411-4522 GEN LIA	12,601.13	12,900.00	14,416.00	14,600.00
10-411-4531 TELEPHONE	6,359.05	7,300.00	5,548.00	7,300.00
10-411-4532 ELECTRICITY	7,082.45	7,000.00	5,267.00	7,000.00
10-411-4541 APP.DIST FEES	34,445.13	36,000.00	35,784.00	38,000.00
10-411-4542 ELECTION EXP.	3,688.73	4,300.00	0.00	4,300.00
10-411-4543 MUN. COURT COST	41,792.43	30,000.00	45,390.00	30,000.00
10-411-4581 LEGAL & ACCT.	14,796.25	16,500.00	15,480.00	16,500.00
10-411-4582 ADVERTISING	1,674.54	2,000.00	1,765.00	1,000.00
10-411-4583 RETURN CHECKS	555.47	0.00	3,943.00	0.00
10-411-4585 TRAVEL	6,056.22	7,600.00	3,500.00	7,600.00
10-411-4587 CONT EDUCATION	2,926.00	8,000.00	2,000.00	8,000.00
10-411-4588 POSTAGE	3,002.56	2,500.00	3,073.00	3,500.00
10-411-4589 MISC.	13,880.79	5,000.00	1,000.00	5,000.00
10-411-4711 BLDG IMP	185,789.49	40,000.00	5,907.00	10,000.00
10-411-4712 SPECIAL PROJECTS	20,391.58	25,000.00	152,668.00	100,000.00
10-411-4715 CODIFY ORD.	0.00	4,000.00	3,065.00	4,000.00
10-411-4721 FURNITURE	169.99	2,000.00	1,690.00	2,000.00
10-411-4731 OFFICE EQUIP	4,211.05	10,500.00	11,143.00	19,000.00
10-411-4751 VEHICLE	0.00	8,500.00	8,500.00	8,500.00
10-411-4808 LEADERSHIP PROGRAM	22,439.98	9,000.00	463.00	8,300.00
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	10,000.00	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	1,090.00	800.00	840.00	1,200.00
10-411-4815 ECONOMIC DEVELOPMENT	0.00	50,000.00	50,000.00	0.00
10-411-4816 THE ARK	3,500.00	4,000.00	4,000.00	4,000.00
10-411-4817 BEAUTIFICATION COMMISSION	3,670.28	3,500.00	3,940.00	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	2,500.00	2,500.00



## 10 -GENERAL FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
10-411-4820 DEBT SERVICE-MCSB	0.00	0.00	0.00	0.00
10-411-4821 EOC	53.86	2,000.00	0.00	2,000.00
10-411-4822 DEBT SERVICE-2017 SERIES	81,600.00	82,300.00	73,440.00	82,300.00
10-411-4825 GRANT MATCH RSRV	0.00	0.00	0.00	30,500.00
10-411-4911 TRANSFER FROM	0.00	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	844,306.37	740,625.00	813,887.00	869,145.00
411-4211 SALARIES	NEXT YEAR NOTES: Add Executive Assistant/Web & Digital Media \$37,000 2% COL raise			
411-4216 JUDGE SALARY	PERMANENT NOTES: \$850 per month			
411-4217 ATTORNEY SALARY	PERMANENT NOTES: \$850 per month + billed hourly for overages			
411-4225 EMP HEALTH INS	PERMANENT NOTES: \$8150.88 X 2 employees			
411-4225 EMP HEALTH INS	NEXT YEAR NOTES: \$8150.88 X 4 employees			
411-4311 SUPPLIES	PERMANENT NOTES: Office and various other supplies for facilities			
411-4355 DUES & FEES	PERMANENT NOTES: Municode \$1,295			
411-4411 GAS & OIL	PERMANENT NOTES: Admin, Code Enforcement/Building Inspections			
411-4421 RPR & MAINT	PERMANENT NOTES: 2015 Impala Code Enforcement Pickup NexTraq x 1 \$240			
411-4510 FACILITY MAINT.	PERMANENT NOTES: Monthly Pest Control 960 Early Blvd City Hall/Police Department			
411-4513 TECH MAINT. FEES	PERMANENT NOTES: Incode \$16,000 CivicPlus \$ 3,000 CivicReady \$ 4,500 MyGov CE/PE \$ 8,160 ZacTax \$ 1,500 Esri \$ 500 Encode Plus \$ 4,500			

## 10 -GENERAL FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
	Agenda Mang	\$ 5,000		
	Total	\$43,400		
411-4513	TECH MAINT. FEES	NEXT YEAR NOTES: Agenda Management Software \$3,500-5,000 EncodePlus (\$4,500)		
411-4515	TECH SUPPORT	PERMANENT NOTES: Computer/Network support- Apollo, etc.		
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: Appraisal Budget incresed by \$1,543.03 to \$30,939.63 Collections Budget \$ 6,671.13 Total \$37,610.76		
411-4543	MUN. COURT COST	PERMANENT NOTES: 26% of court fines.		
411-4581	LEGAL & ACCT.	PERMANENT NOTES: Annual Audit \$15,000.		
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		
411-4587	CONT EDUCATION	PERMANENT NOTES: TML, TCMA, and various other trainings		
411-4587	CONT EDUCATION	NEXT YEAR NOTES: Class for IR Inspector (Code Enforcement) \$1,640 Test for IR Inspector (Code Enforcement) \$ 250		
411-4589	MISC.	PERMANENT NOTES: Unexpected small expenses Credit/debit card fees		

## 10 -GENERAL FUND

EXPENDITURES		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
411-4711	BLDG IMP	CURRENT YEAR NOTES: welcome monument \$15000 drive thru \$6000			
411-4711	BLDG IMP	NEXT YEAR NOTES: General repairs and Maint.			
411-4712	SPECIAL PROJECTS	PERMANENT NOTES: AirEvac(1500), Emp.Benefits(6500),ROW projects (10,000), shirts for Admin, Council/Mayor (1000)			
411-4712	SPECIAL PROJECTS	NEXT YEAR NOTES: AirEvac(1500), Emp.Benefits(6500) ROW projects (10,000) Remainder of UDC \$50,000 CityWorks Build for PLC \$30,000 Shirts for Admin/Council/Mayor (1000)			
411-4731	OFFICE EQUIP	PERMANENT NOTES: Copier \$194 per month \$2335 postage \$600 per year. Scanner/Copier \$1639			
411-4731	OFFICE EQUIP	NEXT YEAR NOTES: New Phone System \$12,000 Computer for new employee \$2000			
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			
411-4814	CHAMBER OF COMMERCE	NEXT YEAR NOTES: Chamber Banquet Sponership			
411-4817	BEAUTIFICATION COMMISSION	NEXT YEAR NOTES: Expenditures of Donation funds for beautification projects.			
411-4819	LOCAL ORGANIZATIONS	PERMANENT NOTES: Unexpected request from local organizations			



## 10 -GENERAL FUND

EXPENDITURES			2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
411-4821	EOC	PERMANENT NOTES: Dishnet work for the EOC				
411-4822	DEBT SERVICE-2017 SERIES	PERMANENT NOTES: Debt Service Visitors and Event Center				
411-4825	GRANT MATCH RSRV	NEXT YEAR NOTES: CARE CRF funds				
<u>12-STREET</u>						
10-412-4211	SALARIES		42,577.61	44,400.00	42,155.00	46,175.00
10-412-4212	OVERTIME		168.87	1,000.00	31.00	1,000.00
10-412-4221	SS TAX EXP		3,270.17	3,400.00	3,204.00	3,550.00
10-412-4222	TEC TAX		9.00	100.00	144.00	150.00
10-412-4223	TMRS		1,552.33	1,500.00	1,458.00	1,800.00
10-412-4225	EMP HEALTH INS		8,217.00	9,000.00	9,032.00	9,000.00
10-412-4311	SUPPLIES		7,091.71	8,500.00	5,473.00	10,000.00
10-412-4315	UNIFORMS		391.41	700.00	350.00	700.00
10-412-4411	GAS & OIL		9,373.57	8,000.00	6,612.00	8,000.00
10-412-4512	EQUIP RPR & MAINT		5,587.90	3,000.00	2,954.00	10,000.00
10-412-4521	W/COMP		968.87	4,000.00	1,379.00	3,500.00
10-412-4522	GEN LIA		2,023.16	2,200.00	2,638.00	2,700.00
10-412-4532	ELECTRICITY		38,186.05	38,000.00	30,950.00	40,000.00
10-412-4589	MISC.		0.00	1,000.00	21.00	1,000.00
10-412-4712	STREET IMP		230,191.42	359,000.00	166,725.00	365,000.00
10-412-4713	STREET SIGNS		4,051.97	6,000.00	2,000.00	20,000.00
10-412-4741	EQUIP GEN		144,101.62	11,000.00	1,620.00	0.00
10-412-4820	ADMIN/FACILITY USE FEE		0.00	0.00	0.00	0.00
10-412-4821	DEBT SERVICE - DUMP TRUCK		0.00	0.00	0.00	33,707.00
10-412-4822	DEBT SERVICE - SWEEPER		0.00	0.00	0.00	34,234.00
TOTAL 12-STREET			497,762.66	500,800.00	276,746.00	590,516.00
412-4211	SALARIES	PERMANENT NOTES: 1 full-time employee				
412-4211	SALARIES	NEXT YEAR NOTES: 2% COL raise				
412-4225	EMP HEALTH INS	PERMANENT NOTES: \$8150.88 X 1 employee				
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				
412-4512	EQUIP RPR & MAINT	NEXT YEAR NOTES:				

## 10 -GENERAL FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
	\$6,000 repairs for Motorgrader, NexTraq x2 480			
412-4532 ELECTRICITY	PERMANENT NOTES: Street Lights around town.			
412-4532 ELECTRICITY	NEXT YEAR NOTES: Add 10 Street Lights \$2,000			
412-4712 STREET IMP	NEXT YEAR NOTES: Crack Seal \$ 10,000 Levelup \$ 45,000 Seal Coat \$ 80,000 Contract Labor \$ 30,000 Drainage Projects \$ 10,000 Minor Street Projects\$ 40,000 Terrahe \$100,000 AutumnDr.Engineering \$ 50,000			
412-4713 STREET SIGNS	NEXT YEAR NOTES: Replacement \$ 5,000 Sign Project \$15,000			
412-4741 EQUIP GEN	PERMANENT 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			
412-4820 ADMIN/FACILITY USE FEE	NEXT YEAR NOTES: ????			
412-4821 DEBT SERVICE - DUMP TRUCK	PERMANENT NOTES: 5 year note for 2019 dump truck \$33,707/annual, maturity 2023 use between Streets & Water Use fee from Water to General			
412-4821 DEBT SERVICE - DUMP TRUCK	NEXT YEAR NOTES: Sewer \$10,800 Water \$22,980			
412-4822 DEBT SERVICE - SWEEPER	PERMANENT NOTES: 5 year note for 2019 Street Sweeper \$34,237/annual, maturity 2024 Use fee monthly from Water, Sewer, Sanitation to General			
412-4822 DEBT SERVICE - SWEEPER	NEXT YEAR NOTES: Water \$18,500			

## 10 -GENERAL FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
Sewer Sanitation		\$9,250 \$9,250		
<u>13-FIRE DEPARTMENT</u>				
10-413-4211 SALARIES	157,794.30	226,000.00	224,882.00	280,234.00
10-413-4221 SS TAX EXP	12,493.55	17,300.00	17,203.00	20,672.00
10-413-4222 TEC TAX	590.87	200.00	1,421.00	200.00
10-413-4223 TMRS	0.00	0.00	0.00	8,800.00
10-413-4225 EMP HEALTH INS	214.72	0.00	0.00	27,000.00
10-413-4311 SUPPLIES	5,347.32	5,700.00	3,000.00	5,700.00
10-413-4313 EQUIP REPLACEMENT	2,695.00	5,500.00	9,046.00	5,500.00
10-413-4315 UNIFORMS	1,321.18	2,000.00	1,187.00	2,300.00
10-413-4355 DUES & SUBS.	199.50	2,000.00	0.00	3,000.00
10-413-4411 GAS & OIL	4,837.53	5,000.00	3,395.00	4,000.00
10-413-4421 RPR & MAINT	15,757.12	14,000.00	6,576.00	14,000.00
10-413-4510 FACILITY MAINT.	638.26	8,500.00	20,095.00	3,600.00
10-413-4515 RADIO/BEEPER EXP	2,742.60	3,000.00	2,252.00	135,000.00
10-413-4521 W/COMP	1,291.84	6,800.00	1,839.00	8,600.00
10-413-4522 GEN LIA	7,275.88	6,500.00	7,978.00	8,100.00
10-413-4529 DISABILITY INS	3,166.00	3,600.00	3,520.00	3,600.00
10-413-4532 ELECTRICITY	3,157.21	3,000.00	2,687.00	3,000.00
10-413-4533 GAS	886.31	1,400.00	473.00	1,400.00
10-413-4544 FIRE FIGHTER FEES	0.00	2,500.00	0.00	2,500.00
10-413-4587 CONT EDUCATION	3,084.84	4,200.00	1,147.00	3,200.00
10-413-4589 MISC.	1,188.08	1,500.00	650.00	2,600.00
10-413-4741 EQUIP GEN	16,610.28	16,000.00	0.00	10,000.00
10-413-4771 TRUCK	23,820.76	22,500.00	22,741.00	132,500.00
10-413-4816 911 DISPATCH SERVICE	0.00	10,800.00	8,009.00	10,000.00
10-413-4817 DISPATCH SERVICE	0.00	3,000.00	704.00	38,000.00
10-413-4820 ADMIN/FACILITY USE FEE	0.00	0.00	0.00	0.00
TOTAL 13-FIRE DEPARTMENT	265,113.15	371,000.00	338,805.00	733,506.00

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:

Volunteer Pay \$10,000 \$20 per call as established by policy.  
3 full-time postions  
3 full-time equiv  
No Paid on call  
Coverage 3 on 12 hrs day  
2 on 12 hrs night

413-4221 SS TAX EXP

## NEXT YEAR NOTES:

3 full-time postions  
3 full-time equiv

413-4223 TMRS

## NEXT YEAR NOTES:

3 full-time postions



## 10 -GENERAL FUND

EXPENDITURES		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
3 full-time equiv					
413-4225	EMP HEALTH INS	NEXT YEAR NOTES: 3 full-time postions 3 full-time equiv			
413-4311	SUPPLIES	PERMANENT NOTES: Minor supplies			
413-4313	EQUIP REPLACEMENT	PERMANENT NOTES: Annual equipment replacement			
413-4313	EQUIP REPLACEMENT	NEXT YEAR NOTES: Computer, IPAD for Engine 88,			
413-4315	UNIFORMS	NEXT YEAR NOTES: Fire Fighters \$2,000 Fire Marshal \$ 300			
413-4355	DUES & SUBS.	NEXT YEAR NOTES: Emergency Reporting Software \$1,000			
413-4421	RPR & MAINT	PERMANENT NOTES: vehicle repairs NexTraq x 8 \$1920			
413-4421	RPR & MAINT	NEXT YEAR NOTES: NexTraq x 8 \$1920			
413-4510	FACILITY MAINT.	PERMANENT NOTES: Building Maint.			
413-4510	FACILITY MAINT.	NEXT YEAR NOTES: New refrigerator \$600 Remodel/build Dayroom & workout area \$17,000XX Misc \$3,000			
413-4515	RADIO/BEEPER EXP	PERMANENT NOTES: \$450 to Texas Communication radio \$1600 EDispatch (Penquin Main) \$426 Wifi			
413-4515	RADIO/BEEPER EXP	NEXT YEAR NOTES: Communication Equip Split with PD \$ 75,000 4 Mobile Dual Band \$ 5,000 \$ 20,000 1 Control Station \$ 4,200 \$ 4,200 3 Dual band Port \$ 4,475 \$ 13,500 3 700 MHZ Portables \$ 2,700 \$ 7,500 Batteries and Assc. \$ 2,458 Programing and Intallation \$ 2,200			

## 10 -GENERAL FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
	Total Equipment cost		\$124,858	
	Service agreement for Radios 25		\$ 5,100	
	Edispatch,wifi,Texas Communication		\$ 3,000	
	Total		\$132,958	
413-4532	ELECTRICITY	PERMANENT NOTES: Building Electrical		
413-4533	GAS	PERMANENT NOTES: Natural Gas for Heat		
413-4587	CONT EDUCATION	PERMANENT NOTES: More in service training		
413-4587	CONT EDUCATION	NEXT YEAR NOTES: Chief & FM CE Hours, Chief Officer 2 & 3 Classes Fire Technology Degree books \$150		
413-4589	MISC.	PERMANENT NOTES: Keep as a contingency fund		
413-4589	MISC.	NEXT YEAR NOTES: \$50 per month Cellphone stipen Fire Chief		
413-4741	EQUIP GEN	NEXT YEAR NOTES: Workout Equipment \$ 4,000XX New Fire Hoses, Vent Fan, A&B Foam, total equipment line item \$16,000		
413-4771	TRUCK	PERMANENT NOTES: 22,500 Rescue Truck payment Pay off 2021/2022		
413-4771	TRUCK	NEXT YEAR NOTES: Rescue Truck Payment \$ 22,500 New Brush Truck Cab&Chass, New Chief's truck, and Equip \$110,000		
413-4816	911 DISPATCH SERVICE	PERMANENT NOTES: Split with Early Poilce Departemnt Total \$20,000		
413-4817	DISPATCH SERVICE	NEXT YEAR NOTES: Dispatch agreement split with PD \$38,000		
413-4820	ADMIN/FACILITY USE FEE	PERMANENT NOTES: Admin Fee for facility use Fire Department Water Department Street Department		

## 10 -GENERAL FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>14-POLICE DEPARTMENT</u>				
10-414-4211 SALARIES	401,390.35	432,100.00	415,060.00	447,300.00
10-414-4212 OVERTIME	26,555.14	40,000.00	26,826.00	40,000.00
10-414-4221 SS TAX EXP	32,514.26	33,100.00	33,521.00	34,500.00
10-414-4222 TEC TAX	248.28	100.00	1,445.00	1,500.00
10-414-4223 TMRS	15,028.21	14,600.00	14,847.00	17,000.00
10-414-4225 EMP. HEALTH INS.	71,178.29	90,000.00	81,743.00	90,000.00
10-414-4311 SUPPLIES	9,463.12	8,000.00	12,061.00	10,000.00
10-414-4315 UNIFORMS	7,379.48	6,600.00	6,000.00	7,000.00
10-414-4355 DUES & FEES	345.00	1,600.00	210.00	1,000.00
10-414-4411 GAS & OIL	18,551.02	24,000.00	17,756.00	24,000.00
10-414-4421 RPR & MAINT	8,819.71	7,000.00	6,078.00	7,000.00
10-414-4513 TECH MAINT. FEES	23,469.39	33,300.00	30,919.00	30,000.00
10-414-4514 TECH SUPPORT	6,450.84	3,000.00	2,794.00	3,000.00
10-414-4515 RADIO/BEEPER EXP.	0.00	0.00	0.00	152,884.00
10-414-4521 W/COMP	10,334.72	13,400.00	14,713.00	14,000.00
10-414-4522 GEN LIA	10,216.46	10,800.00	11,264.00	11,300.00
10-414-4531 TELEPHONE	13,113.56	12,000.00	14,967.00	15,000.00
10-414-4571 D.R.E.A.M.S. EXPENSE	1,501.07	2,000.00	2,458.00	2,500.00
10-414-4572 SEIZURE FUND EXP.	581.00	1,500.00	0.00	1,500.00
10-414-4573 BLDG. SECURITY EXP.	629.90	500.00	0.00	500.00
10-414-4574 COURT TECH. EXP.	5,804.65	2,000.00	4,141.00	2,000.00
10-414-4587 CONT EDUCATION	6,040.59	5,500.00	5,604.00	6,000.00
10-414-4588 POSTAGE	314.94	300.00	125.00	300.00
10-414-4589 MISC.	5,762.76	2,000.00	2,777.00	2,000.00
10-414-4590 BR. CO. JAIL FEES	1,700.00	2,000.00	375.00	2,000.00
10-414-4591 COLLECTION AGENCY FEES	4,541.21	0.00	2,702.00	0.00
10-414-4592 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
10-414-4712 K-9 - CITY	130.04	1,000.00	0.00	1,000.00
10-414-4741 EQUIP. GEN	35,987.85	34,500.00	30,800.00	52,000.00
10-414-4751 VEHICLE	26,721.45	30,000.00	24,652.00	70,000.00
10-414-4816 911 DISPATCH SERV	18,017.48	10,800.00	10,204.00	10,000.00
10-414-4820 DISPATCH SERV	<u>2,112.00</u>	<u>3,000.00</u>	<u>1,408.00</u>	<u>44,000.00</u>
TOTAL 14-POLICE DEPARTMENT	764,902.77	824,700.00	775,450.00	1,099,284.00

414-4211	SALARIES	PERMANENT NOTES: 1 Chief 1 Investigator 5 Officers 2 Admin Staff
414-4211	SALARIES	NEXT YEAR NOTES: 2% COL raise
414-4212	OVERTIME	NEXT YEAR NOTES: STEP GRANT FOR OVERTIME
414-4225	EMP. HEALTH INS.	PERMANENT NOTES: \$8150.88 X 9 employees



## 10 -GENERAL FUND

EXPENDITURES		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED																		
414-4311	SUPPLIES	PERMANENT NOTES: Ammo \$3000 Less lethal Ammunition \$1500 Crime Scene Supplies \$1500 Copier Copies Office Supplies \$1500 \$2500 ??																					
414-4311	SUPPLIES	NEXT YEAR NOTES: Ammo \$3000 Less lethal Ammunition \$1500 Crime Scene Supplies \$1500 Copier Copies Office Supplies \$3000																					
414-4355	DUES & FEES	PERMANENT NOTES: Association memberships																					
414-4421	RPR & MAINT	PERMANENT NOTES: vehicle repairs and Maint. NexTraq x 9 \$2160																					
414-4421	RPR & MAINT	NEXT YEAR NOTES: NexTraq x 9 \$2160																					
414-4513	TECH MAINT. FEES	PERMANENT NOTES: Incode (\$18,000), Leadsonline (\$1,200),Copsync (\$5,600)Online, Transunion-Data Solutions (\$900), Productivity Center (\$330), Applied Engineering Warrants (\$320)																					
414-4513	TECH MAINT. FEES	NEXT YEAR NOTES: <table><tr><td>Incode</td><td>\$18,000</td><td></td></tr><tr><td>WarrantNow Program</td><td>\$1,200</td><td></td></tr><tr><td>Watchguard maintenance</td><td>\$3,500</td><td></td></tr><tr><td>Copsync</td><td>\$5,000</td><td></td></tr><tr><td>Leads on Line</td><td>\$1,200</td><td></td></tr><tr><td>Casefile online</td><td>\$1,000</td><td></td></tr></table>				Incode	\$18,000		WarrantNow Program	\$1,200		Watchguard maintenance	\$3,500		Copsync	\$5,000		Leads on Line	\$1,200		Casefile online	\$1,000	
Incode	\$18,000																						
WarrantNow Program	\$1,200																						
Watchguard maintenance	\$3,500																						
Copsync	\$5,000																						
Leads on Line	\$1,200																						
Casefile online	\$1,000																						
414-4514	TECH SUPPORT	PERMANENT NOTES: Computer network support																					
414-4515	RADIO/BEEPER EXP.	NEXT YEAR NOTES: Communication Equip Split with FD \$ 75,000 1 Mobile Dual Band \$5,000 # 5,000 8 Mobile Radios \$4,000 \$ 32,000 1 Control Station \$4,200 \$ 4,200 10 Portables \$2,500 \$ 25,000 Batteries and Assc. \$ 3,604 Programing and Intallation \$ 4,000																					

## 10 -GENERAL FUND

EXPENDITURES		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
		Total Equipment cost \$148,804 Service agreement for Radios 20 \$ 4,080 Total \$152,884			
414-4572	SEIZURE FUND EXP.	PERMANENT NOTES: Seizure budget to reflect fund balance in seizure account			
414-4589	MISC.	PERMANENT NOTES: 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 \$2203			
414-4741	EQUIP. GEN	NEXT YEAR NOTES: 3 new computers-Sandra, Patrol, Chief - \$ 6,000 Taser Payment - \$ 2,000 taser cartrages - \$ 1,000 Rifle and attachments - \$ 1,000 Car computer - \$ 2,000 Radar Unit - \$ 3,500 Tahoe Equipment \$ 35,000 Copier contract - \$ 1,272 \$ 51,772			
414-4751	VEHICLE	PERMANENT NOTES: \$20,000 fund balance from 2015/16			
414-4751	VEHICLE	NEXT YEAR NOTES: Replace 2 veh with Tahoes			
414-4816	911 DISPATCH SERV	PERMANENT NOTES: Split total cost with Early Fire Department \$20,000			
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 Dispatch contract with FD \$38,000 BPD Mobile Internet Access CAD \$ 3,500 \$176 per month \$ 2,112			

## 10 -GENERAL FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>15-PARKS &amp; RECREATION</u>				
10-415-4211 SALARIES	75,011.69	71,000.00	75,291.00	77,900.00
10-415-4212 OVERTIME	1,114.09	1,500.00	230.00	1,500.00
10-415-4221 SS TAX EXP	5,800.57	5,500.00	5,728.00	6,000.00
10-415-4222 TEC TAX	21.69	100.00	299.00	300.00
10-415-4223 TMRS	2,764.04	2,400.00	2,509.00	2,900.00
10-415-4225 EMP. HEALTH INS.	16,437.66	18,000.00	18,064.00	18,000.00
10-415-4311 SUPPLIES	8,404.51	8,000.00	14,246.00	8,000.00
10-415-4315 UNIFORMS	1,482.42	1,400.00	1,934.00	1,600.00
10-415-4355 DUES & FEES	0.00	500.00	0.00	500.00
10-415-4421 EQUIP. RPR & MAINT	2,232.93	4,000.00	3,747.00	5,000.00
10-415-4510 FACILITY MAINT.	7,225.86	9,000.00	12,185.00	9,000.00
10-415-4521 W/COMP	2,260.71	2,600.00	3,218.00	2,500.00
10-415-4522 GEN LIABILITY	3,876.92	4,100.00	5,631.00	5,700.00
10-415-4532 ELECTRICITY	11,812.39	12,500.00	7,610.00	12,500.00
10-415-4534 WATER	338.44	400.00	0.00	400.00
10-415-4587 TRAINING/CONT. ED	0.00	1,000.00	36.00	1,000.00
10-415-4589 MISC.	944.87	2,000.00	1,498.00	2,000.00
10-415-4741 EQUIP GEN	7,363.00	38,100.00	1,075.00	70,500.00
10-415-4791 PARK IMP	42,177.40	65,000.00	61,193.00	153,000.00
TOTAL 15-PARKS & RECREATION	189,269.19	247,100.00	214,494.00	378,300.00

415-4211	SALARIES	PERMANENT NOTES: 2 fulltime employees
415-4211	SALARIES	NEXT YEAR NOTES: 2% COL raise
415-4225	EMP. HEALTH INS.	PERMANENT NOTES: \$\$8150.88 X 2 employees
415-4311	SUPPLIES	PERMANENT NOTES: Ballfield supplies
415-4311	SUPPLIES	NEXT YEAR NOTES: 25 Tons infield Clay \$1,500 25 Tons infield Clay \$5,000 bases, paint, gas cans vice, safety bases \$1,500
415-4315	UNIFORMS	NEXT YEAR NOTES: Uniform Coat and Hoodies at \$200
415-4355	DUES & FEES	PERMANENT NOTES: TRAPS membership
415-4421	EQUIP. RPR & MAINT	PERMANENT NOTES: Misc Repairs \$3,000 Vehicle Repairs \$3,000



## 10 -GENERAL FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
			</	

416-4311 SUPPLIES NEXT YEAR NOTES:  
Inspection forms and Office Supplies \$250

416-4571 PUBLIC EDUCATION NEXT YEAR NOTES:  
Public Education Materials \$200

416-4587 CONT. EDUCATION NEXT YEAR NOTES:

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

10 -GENERAL FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<hr/>				
	Books for Fire Texhnology Degree \$150			
416-4741 EQUIPMENT GEN	NEXT YEAR NOTES:			
		5 Knox Boxes	\$ 2,000	
TOTAL EXPENDITURES	2,561,354.14	2,684,225.00	2,419,382.00	3,674,901.00
	<hr/>	<hr/>	<hr/>	<hr/>
ESTIMATED BALANCE	518,290.41	10,584.00	2,860,992.00	505,845.00
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CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

22 -CONV. & VISITOR BUREAU  
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	252,529.14	237,000.00	214,014.00	232,300.00
	FUND BAL. BROUGHT FORWARD	<u>58,240.00</u>	<u>58,240.00</u>	<u>89,778.00</u>	<u>89,778.00</u>
	TOTAL REVENUES	<u>310,769.14</u>	<u>295,240.00</u>	<u>303,792.00</u>	<u>322,078.00</u>
<u>EXPENDITURE SUMMARY</u>					
	22-C.V.B.	166,175.64	164,810.00	124,068.00	245,102.00
	23-EARLY SHOWCASE	75,253.38	95,400.00	0.00	0.00
	24-VISITOR/EVENT CTR	<u>37,922.17</u>	<u>18,800.00</u>	<u>16,227.00</u>	<u>46,900.00</u>
	TOTAL EXPENDITURES	<u>279,351.19</u>	<u>279,010.00</u>	<u>140,295.00</u>	<u>292,002.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	31,417.95	16,230.00	163,497.00	30,076.00



## 22 -CONV. &amp; VISITOR BUREAU

REVENUES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
22-3051 MOTEL TAX	300,352.64	270,900.00	274,461.00	300,000.00
22-3052 RETURNED H.O.T. FUNDS	( 115,924.99)	( 92,400.00)	( 82,048.00)	( 107,700.00)
22-3055 SPONSORSHIP	31,250.00	26,000.00	0.00	0.00
22-3056 EVENTS - TICKETS(PRE-SALE)	3,950.00	5,000.00	0.00	0.00
22-3057 EVENTS - TICKETS (GATE)	6,500.00	7,000.00	0.00	0.00
22-3058 EVENTS - SPECIAL(TAILGATE PKG)	4,200.00	1,500.00	0.00	0.00
22-3059 EVENTS - GATE (SPECIAL)	860.00	1,500.00	0.00	0.00
22-3060 EVENTS - CARNIVAL	0.00	0.00	0.00	0.00
22-3061 EVENTS - T-SHIRTS	130.00	500.00	0.00	0.00
22-3153 FACILITY RENTAL	5,125.50	1,000.00	6,060.00	4,000.00
22-3155 AMENITIES RENTAL	0.00	0.00	261.00	0.00
22-3156 EQUIPMENT RENTAL	50.00	500.00	0.00	500.00
22-3157 CLEANING FEES	0.00	0.00	0.00	0.00
22-3711 INTEREST INCOME	356.62	500.00	280.00	500.00
22-3811 OTHER INCOME	15,679.37	15,000.00	15,000.00	35,000.00
22-3912 TRANSFER FROM	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	252,529.14	237,000.00	214,014.00	232,300.00

FUND BALANCE BROUGHT FORWARD

22-2811 FUND BALANCE	58,240.00	58,240.00	89,778.00	89,778.00
TOTAL FUND BALANCE	58,240.00	58,240.00	89,778.00	89,778.00

TOTAL REVENUES	310,769.14	295,240.00	303,792.00	322,078.00
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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:  
2019/2020 \$301,080  
Rebate -\$107,689  
Total \$193,390

3055 SPONSORSHIP PERMANENT NOTES:  
Pioneer Days Sponsorships

3811 OTHER INCOME NEXT YEAR NOTES:  
MDD Grant  
\$15,000 Operations  
\$20,000 Improvements (Carpet)

## 22 -CONV. &amp; VISITOR BUREAU

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>22-C.V.B.</u>				
22-422-4211 SALARIES	42,265.12	43,200.00	41,832.00	61,500.00
22-422-4212 OVERTIME	1,028.20	1,000.00	0.00	0.00
22-422-4221 SS TAX EXP	3,258.45	3,350.00	3,147.00	4,700.00
22-422-4222 TEC TAX	9.00	100.00	144.00	300.00
22-422-4223 TMRS	1,571.34	1,600.00	1,446.00	1,700.00
22-422-4225 EMP HEALTH INS	8,217.00	9,000.00	9,032.00	9,000.00
22-422-4311 SUPPLIES	854.93	1,000.00	1,000.00	1,000.00
22-422-4312 OFFICE COPIES	0.00	750.00	0.00	750.00
22-422-4355 DUES & FEES	3,458.50	2,700.00	5,754.00	3,442.00
22-422-4411 GAS & OIL	734.87	1,000.00	688.00	1,000.00
22-422-4421 REPAIR & MAINT.	15.60	1,000.00	157.00	1,000.00
22-422-4513 TECH SUPPORT & MAINT	0.00	0.00	98.00	0.00
22-422-4521 W/COMP	322.97	200.00	460.00	250.00
22-422-4522 GEN LIABILITY	2,733.36	410.00	631.00	650.00
22-422-4530 INTERNET-WEBSITES	2,216.00	3,500.00	0.00	30,000.00
22-422-4531 TELEPHONE	0.00	0.00	0.00	0.00
22-422-4533 UTILITY SERVICES	2,252.65	1,000.00	985.00	1,000.00
22-422-4535 RENT - OFFICE SPACE	0.00	0.00	0.00	0.00
22-422-4580 ADMINISTRATIVE FEES	2,799.00	4,700.00	4,700.00	6,175.00
22-422-4581 LEGAL & PROFESSIONAL FEES	0.00	0.00	0.00	0.00
22-422-4582 ADVERTISING - MEDIA	22,871.64	13,000.00	8,261.00	21,000.00
22-422-4583 ADVERTISING - PROMO ITEMS	1,015.55	2,000.00	252.00	3,000.00
22-422-4584 ADVERTISING - MAPS TX TRAILS	0.00	0.00	0.00	0.00
22-422-4585 TRAVEL EXPENSE	2,500.94	3,000.00	837.00	4,135.00
22-422-4587 CONT. ED / TRAINING	1,335.00	2,000.00	295.00	2,200.00
22-422-4588 POSTAGE	14.98	200.00	0.00	200.00
22-422-4589 MISC. EXPENSE	55.04	0.00	180.00	0.00
22-422-4712 SPECIAL PROJECTS	37,586.90	69,600.00	42,945.00	91,600.00
22-422-4731 OFFICE EQUIPMENT	2,195.84	500.00	1,224.00	500.00
22-422-4751 VEHICLE	26,862.76	0.00	0.00	0.00
22-422-4814 CHAMBER OF COMMERCE	0.00	0.00	0.00	0.00
TOTAL 22-C.V.B.	166,175.64	164,810.00	124,068.00	245,102.00

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

422-4211 SALARIES NEXT YEAR NOTES:  
Part-Time employee(s) 33 hrs a week  
2% COL raise

422-4225 EMP HEALTH INS PERMANENT NOTES:  
\$8150.88 X 1 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

## 22 -CONV. &amp; VISITOR BUREAU

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
422-4355 DUES & FEES	NEXT YEAR NOTES: THLA, TTIA, TMCN TACVBis paid in MDD			
422-4421 REPAIR & MAINT.	PERMANENT NOTES: NexTraq x 1 \$240			
422-4421 REPAIR & MAINT.	NEXT YEAR NOTES: NexTraq x 1 \$240			
422-4530 INTERNET-WEBSITES	PERMANENT NOTES: Visit Early website Hosting and Maintenance			
422-4530 INTERNET-WEBSITES	NEXT YEAR NOTES: Pull together the VisitEarly, the Early MDD, and the City of Early Website under on umbrella.			
422-4580 ADMINISTRATIVE FEES	PERMANENT NOTES: 2% of budget for Administrative fees associated with accounting, financial servcies, oversite, and supervision.			
422-4580 ADMINISTRATIVE FEES	NEXT YEAR NOTES: \$6,175			
422-4581 LEGAL & PROFESSIONAL FEES	PERMANENT NOTES: Audit/Attorney Fees			
422-4583 ADVERTISING - PROMO ITEMS	NEXT YEAR NOTES: Increase by \$1,000			
422-4585 TRAVEL EXPENSE	NEXT YEAR NOTES: Travel College Year 2 \$1,115 Travel Summit \$ 840 TACVB Annual Conference \$1,050 TACVB Midwinter Conference \$ 630 State Fair \$ 500			
422-4587 CONT. ED / TRAINING	NEXT YEAR NOTES: Travel College Year 2 \$ 875 Travel Summit \$ 399 TACVB Annual Conference \$ 500 TACVB Midwinter Conference \$ 385			
422-4712 SPECIAL PROJECTS	NEXT YEAR NOTES: State Couples Fishing Touranment \$ 3,000 Brownwood Bass Club Tournament \$ 1,500 Brownwood Bass Club Tournament \$ 1,500 HPU Homecoming \$ 2,500 Hunters Apperication \$ 1,600 Rod Run \$ 3,000			



## 22 -CONV. &amp; VISITOR BUREAU

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
HPU Battle @ Camp Bowie			\$ 2,500	
HPU Mens Conference Golf Championship			\$ 2,500	
HPU Women Conference Golf Championship			\$ 2,500	
Brown County Rodeo			\$ 1,000	
Lyric Theater			\$ 2,000	
Baseball/Softball State			\$ 3,000	
Southwest Amputee			\$ 6,000	
Chamber Golf			\$ 4,000	
HPU Conference Basketball Championship			\$ 5,000	
TourismEvents/Promo			\$10,000	
Summer Concert Series			\$40,000	
Total			\$91,600	

## 422-4814 CHAMBER OF COMMERCE

## PERMANENT NOTES:

Project funds handled by the Chamber/CVB board approved by  
the City Council

23-EARLY SHOWCASE

22-423-4211 SALARIES	1,780.10	3,000.00	0.00	0.00
22-423-4221 SS TAX EXP	169.85	0.00	0.00	0.00
22-423-4223 TMRS	78.32	0.00	0.00	0.00
22-423-4510 ENTERTAINMENT-CONCERT	25,958.56	40,000.00	0.00	0.00
22-423-4511 ENTERTAINMENT-SOUND/STAGE	7,000.00	7,500.00	0.00	0.00
22-423-4512 ENTERTAINMENT-GENERATORS	2,468.62	3,000.00	0.00	0.00
22-423-4513 SHUTTLE SERVICE	1,250.00	0.00	0.00	0.00
22-423-4514 RENTALS-TENTS, CHAIRS, TABLES	2,825.84	3,000.00	0.00	0.00
22-423-4516 RENTALS - PORT-A-CAN	2,275.00	3,000.00	0.00	0.00
22-423-4518 RENTALS - HOTEL	0.00	0.00	0.00	0.00
22-423-4520 EVENT COVERAGE (SOCIAL MEDIA)	1,397.12	1,500.00	0.00	0.00
22-423-4522 GENERAL LIABILITY	0.00	900.00	0.00	0.00
22-423-4525 REVEAL EXPENSES	1,678.44	500.00	0.00	0.00
22-423-4526 CARNIVAL	220.00	500.00	0.00	0.00
22-423-4527 FIREWORKS	3,300.00	3,500.00	0.00	0.00
22-423-4528 SECURITY EXPENSE	4,271.99	4,000.00	0.00	0.00
22-423-4529 SPONSOR ADVERTISEMENT	1,392.39	2,000.00	0.00	0.00
22-423-4530 VOLUNTEER RALLY & T-SHIRTS	2,078.60	3,500.00	0.00	0.00
22-423-4531 WRAP-UP MEETING	92.53	500.00	0.00	0.00
22-423-4532 HOSPITALITY	37.10	0.00	0.00	0.00
22-423-4535 MISC. SUPPLIES	1,598.86	500.00	0.00	0.00
22-423-4580 ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00
22-423-4581 LEGAL & PROFESSIONAL FEES	58.06	0.00	0.00	0.00
22-423-4582 ADVERTISING - MEDIA	15,322.00	18,500.00	0.00	0.00
TOTAL 23-EARLY SHOWCASE	75,253.38	95,400.00	0.00	0.00

24-VISITOR/EVENT CTR

22-424-4311 SUPPLIES	3,296.86	2,000.00	2,897.00	2,000.00
22-424-4510 FACILITY MAINTENANCE	3,158.94	1,500.00	1,457.00	3,600.00
22-424-4513 TECH SUPPORT & MAINT	0.00	0.00	0.00	0.00
22-424-4522 GEN. LIABILITY	0.00	2,400.00	0.00	2,400.00
22-424-4531 TELEPHONE	387.25	1,200.00	1,152.00	1,200.00

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

22 -CONV. &amp; VISITOR BUREAU

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
22-424-4532 ELECTRICITY	1,371.47	5,000.00	6,263.00	6,500.00
22-424-4533 UTILITY SERVICES	3,218.89	1,200.00	1,606.00	1,200.00
22-424-4589 MISC.	0.00	500.00	4.00	2,500.00
22-424-4721 FURNITURE / APPLIANCES	19,488.76	2,500.00	849.00	2,500.00
22-424-4741 SITE IMPROVEMENTS	<u>7,000.00</u>	<u>2,500.00</u>	<u>1,999.00</u>	<u>25,000.00</u>
TOTAL 24-VISITOR/EVENT CTR	37,922.17	18,800.00	16,227.00	46,900.00
424-4510 FACILITY MAINTENANCE	NEXT YEAR NOTES: Add crushed granite to the courtyard \$ 800 Planting flowers and plant 3 time a year \$ 600 Replant grass in the backyard. \$1,500			
424-4522 GEN. LIABILITY	NEXT YEAR NOTES: special event insurance			
424-4741 SITE IMPROVEMENTS	NEXT YEAR NOTES: Carpeting the main hall \$20,000			
TOTAL EXPENDITURES	279,351.19	279,010.00	140,295.00	292,002.00
ESTIMATED BALANCE	31,417.95	16,230.00	163,497.00	30,076.00

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

ACCT#	ACCOUNT NAME	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	468,011.42	438,025.00	688,867.00	461,400.00
	FUND BAL. BROUGHT FORWARD	<u>489,931.00</u>	<u>489,931.00</u>	<u>626,342.00</u>	<u>626,342.00</u>
	TOTAL REVENUES	<u>957,942.42</u>	<u>927,956.00</u>	<u>1,315,209.00</u>	<u>1,087,742.00</u>
<u>EXPENDITURE SUMMARY</u>					
	25-M.D.D. ADMINISTRATION	181,392.42	196,300.00	175,911.00	200,100.00
	26-M.D.D. PROPERTY MGMT	48,809.22	57,200.00	24,679.00	62,200.00
	27-M.D.D. PROJECTS	<u>207,050.30</u>	<u>341,500.00</u>	<u>304,927.00</u>	<u>284,510.00</u>
	TOTAL EXPENDITURES	<u>437,251.94</u>	<u>595,000.00</u>	<u>505,517.00</u>	<u>546,810.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	520,690.48	332,956.00	809,692.00	540,932.00



## 25 -M.D.D. PROJECT FUND

REVENUES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
25-3031 SALES TAX	358,236.96	334,125.00	837,141.00	397,500.00
25-3032 SALES TAX - FROM GENERAL FUND	0.00	0.00	0.00	0.00
25-3033 SALES TAX - ECO DEV RETURN	0.00	0.00	( 250,665.00)	( 30,000.00)
25-3152 LEASE/RENTAL INCOME	91,761.00	90,000.00	83,451.00	76,000.00
25-3153 FACILITY RENTAL	2,900.00	2,300.00	1,260.00	2,300.00
25-3154 COPIER/FAX CENTER INCOME	1,465.49	1,500.00	1,598.00	1,500.00
25-3155 UTILITY REIMBURSEMENT	10,003.27	8,000.00	9,422.00	8,000.00
25-3711 INTEREST INCOME	2,789.79	2,000.00	2,787.00	2,000.00
25-3811 MISC INCOME	854.91	100.00	3,873.00	4,100.00
25-3912 TRANSFER TO	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	468,011.42	438,025.00	688,867.00	461,400.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
25-2811 FUND BALANCE	489,931.00	489,931.00	626,342.00	626,342.00
TOTAL FUND BALANCE	489,931.00	489,931.00	626,342.00	626,342.00
	=====	=====	=====	=====
TOTAL REVENUES	957,942.42	927,956.00	1,315,209.00	1,087,742.00
	=====	=====	=====	=====

3031	SALES TAX	PERMANENT NOTES: MDD Sales Tax
3031	SALES TAX	NEXT YEAR NOTES: 2019/2020 total sales tax \$1,500,000 MDD \$ 375,000 10% neg Change -\$ 37,500 Industrial Sales tax \$ 60,000 MDD Fund Sales Tax \$ 397,500
3032	SALES TAX - FROM GENERAL	PERMANENT NOTES: This line item will not exist after this budget year.
3033	SALES TAX - ECO DEV RET	NEXT YEAR NOTES: 50% rebate of Industrial/manufacturing sales tax 2020/2021 \$30,000
3152	LEASE/RENTAL INCOME	PERMANENT NOTES: 819 Early Blvd and SBIF
3152	LEASE/RENTAL INCOME	NEXT YEAR NOTES: No 819 Early Blvd Lease income
3153	FACILITY RENTAL	PERMANENT NOTES: Training Room Rental
3811	MISC INCOME	NEXT YEAR NOTES: Agri Revenue from Hay sales

25 -M.D.D. PROJECT FUND

REVENUES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<hr/>				
	80 bales \$4,000			

## 25 -M.D.D. PROJECT FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>25-M.D.D. ADMINISTRATION</u>				
25-425-4211 SALARIES	96,314.33	101,600.00	97,493.00	72,200.00
25-425-4212 OVERTIME	611.83	1,000.00	762.00	0.00
25-425-4221 SS TAX EXP	7,385.96	7,800.00	7,397.00	5,550.00
25-425-4222 TEC TAX	18.00	200.00	288.00	300.00
25-425-4223 TMRS	3,518.73	3,500.00	3,403.00	2,750.00
25-425-4225 EMP. HEALTH INS	16,363.28	18,000.00	15,022.00	9,000.00
25-425-4311 SUPPLIES	757.70	2,000.00	1,218.00	2,000.00
25-425-4355 DUES & FEES	775.00	1,500.00	625.00	1,500.00
25-425-4411 GAS & OIL	1,595.33	1,500.00	1,205.00	1,500.00
25-425-4421 RPR & MAINT	1,362.85	1,000.00	398.00	1,000.00
25-425-4510 FACILITY MAINT.	0.00	0.00	456.00	0.00
25-425-4513 TECH MECH. FEES	2,720.16	3,500.00	2,554.00	3,500.00
25-425-4515 TECH MAINT. & SUPPORT	1,373.07	2,500.00	102.00	3,000.00
25-425-4521 W/COMP	322.97	400.00	460.00	300.00
25-425-4531 TELEPHONE	1,137.35	500.00	989.00	500.00
25-425-4532 ELECTRICITY	0.00	0.00	0.00	0.00
25-425-4580 CITY ADMIN/ACCT SERVICES	11,700.00	10,200.00	10,200.00	41,700.00
25-425-4581 LEGAL & ACCOUNTING	5,000.00	7,000.00	5,500.00	7,000.00
25-425-4582 ADVERTISING	999.41	2,000.00	1,297.00	2,000.00
25-425-4583 CONSULTATION SERVICES	0.00	0.00	0.00	0.00
25-425-4585 TRAVEL EXPENSE	2,587.90	4,000.00	3,126.00	7,000.00
25-425-4586 RECRUITMENT	21,710.74	22,100.00	21,360.00	33,300.00
25-425-4587 CONT. ED / TRAINING	520.00	2,500.00	155.00	2,500.00
25-425-4588 POSTAGE	0.00	500.00	33.00	500.00
25-425-4589 MISC.	809.69	500.00	560.00	500.00
25-425-4731 OFFICE EQUIPMENT	3,808.12	2,500.00	1,308.00	2,500.00
25-425-4751 VEHICLE	0.00	0.00	0.00	0.00
TOTAL 25-M.D.D. ADMINISTRATION	181,392.42	196,300.00	175,911.00	200,100.00

425-4211	SALARIES	NEXT YEAR NOTES: 2% COL raise
425-4225	EMP. HEALTH INS	PERMANENT NOTES: \$8150.88 X 2 employees
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,
425-4421	RPR & MAINT	PERMANENT NOTES: NexTraq x 1 \$240
425-4421	RPR & MAINT	NEXT YEAR NOTES:

## 25 -M.D.D. PROJECT FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
	NexTraq x 1 \$240			
425-4513	TECH MECH. FEES	PERMANENT NOTES: Esri \$1,500 ZacTax \$ 750 Adobe Suite \$ 610		
425-4515	TECH MAINT. & SUPPORT	PERMANENT NOTES: Online Management \$1200 IT support \$1000		
425-4531	TELEPHONE	PERMANENT NOTES: Cellphone \$800		
425-4580	CITY ADMIN/ACCT SERVICES	PERMANENT NOTES: 2% of budget for Administrative services (accounting, oversight, supervision, ect)		
425-4580	CITY ADMIN/ACCT SERVICES	NEXT YEAR NOTES: 3% of budget for Administrative services (accounting, oversight, supervision, lawn maint, agriculture operation of 106 1/2 Early Blvd. ect) \$16,400 Executive Assistant/ Web and Digital Media \$25,300		
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 FT 3-4 people \$2,000 ICSC Recon 2 people \$ 3,000 Additional Travel \$1,000		
425-4586	RECRUITMENT	PERMANENT NOTES: Retail Coach \$20,000 Retail Live \$600.00 ICSC \$1,500 RECON \$1,500		
425-4586	RECRUITMENT	NEXT YEAR NOTES: Re negotiate contract with Retail Coach New Props for ICSC FTW \$1,500 Drone \$8,000		
425-4588	POSTAGE	PERMANENT NOTES: 200 administration 300 SBIF		



## 25 -M.D.D. PROJECT FUND

EXPENDITURES		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
425-4589	MISC.	PERMANENT NOTES: Board Member meeting expense.			
425-4731	OFFICE EQUIPMENT	PERMANENT NOTES: Office Equipment Rental EBEC \$1400			
<u>26-M.D.D. PROPERTY MGMT</u>					
25-426-4311	SUPPLIES	1,395.92	2,500.00	1,495.00	2,500.00
25-426-4312	OFFICE COPIES	944.35	1,200.00	271.00	1,200.00
25-426-4510	FACILITY MAINTENANCE	9,995.99	8,500.00	5,081.00	8,500.00
25-426-4511	LANDSCAPE MAINT.	0.00	0.00	0.00	0.00
25-426-4522	GEN. LIABILITY	2,802.40	3,000.00	4,416.00	4,500.00
25-426-4531	TELEPHONE	3,467.13	6,500.00	605.00	6,500.00
25-426-4532	ELECTRICITY	11,350.54	12,000.00	9,163.00	12,000.00
25-426-4533	UTILITY SERVICES	2,708.20	5,000.00	3,051.00	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	557.00	2,000.00
25-426-4589	MISC.	165.00	500.00	40.00	500.00
25-426-4721	FURNITURE / APPLIANCES	548.10	1,000.00	0.00	4,500.00
25-426-4741	SITE IMPROVEMENTS	15,431.59	15,000.00	0.00	15,000.00
TOTAL 26-M.D.D. PROPERTY MGMT		48,809.22	57,200.00	24,679.00	62,200.00
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			
426-4531	TELEPHONE	PERMANENT NOTES: Local and Long Distance, Internet \$4700			
426-4533	UTILITY SERVICES	PERMANENT NOTES: Water, Sewer, Sanitation \$2000, \$3000 Gas Utility, \$500 Satellite			
426-4589	MISC.	PERMANENT NOTES: \$450 Coffee, Hospitality			
426-4721	FURNITURE / APPLIANCES	NEXT YEAR NOTES: Replace Tables and Chairs \$3,500			
426-4741	SITE IMPROVEMENTS	NEXT YEAR NOTES: remodel lobby, main meeting room, and conference room.			

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

25 -M.D.D. PROJECT FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
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<u>27-M.D.D. PROJECTS</u>				
25-427-4712 SPECIAL PROJECTS	207,050.30	341,500.00	304,927.00	284,510.00
TOTAL 27-M.D.D. PROJECTS	207,050.30	341,500.00	304,927.00	284,510.00
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 \$ 35,000 EVEC Operations/Carpeting \$ 51,094 Debit Service Payment 405 Early Blvd.(2039) \$ 61,417 Debit Service 106 1/2 Early Blvd. \$ 7,000 Hay production Fert,herb, \$100,000 Special Projects \$284,510 Total Line Item			
TOTAL EXPENDITURES	437,251.94	595,000.00	505,517.00	546,810.00
ESTIMATED BALANCE	520,690.48	332,956.00	809,692.00	540,932.00

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

40 -GEN. RFGD 2010  
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	324,022.32	265,000.00	390,555.00	293,000.00
	FUND BAL. BROUGHT FORWARD	<u>88,300.00</u>	<u>88,300.00</u>	<u>63,883.00</u>	<u>63,883.00</u>
	TOTAL REVENUES	<u>412,322.32</u>	<u>353,300.00</u>	<u>454,438.00</u>	<u>356,883.00</u>
<u>EXPENDITURE SUMMARY</u>					
	41-GEN RFDG BOND	<u>345,268.75</u>	<u>345,262.50</u>	<u>311,372.00</u>	<u>345,262.50</u>
	TOTAL EXPENDITURES	<u>345,268.75</u>	<u>345,262.50</u>	<u>311,372.00</u>	<u>345,262.50</u>
	REVENUES OVER/(UNDER) EXPENDITURES	67,053.57	8,037.50	143,066.00	11,620.50

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

40 -GEN. RFGD 2010

REVENUES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
40-3012 PROPERTY TAX REVENUE	310,873.30	265,000.00	382,569.00	293,000.00
40-3013 DELEQUENT TAXES	6,805.26	0.00	3,992.00	0.00
40-3021 PEN & INT	5,593.33	0.00	2,794.00	0.00
40-3715 INTEREST INCOME	712.33	0.00	626.00	0.00
40-3811 OTHER INCOME	38.10	0.00	574.00	0.00
SUBTOTAL REVENUES	324,022.32	265,000.00	390,555.00	293,000.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
40-2815 FUND BALANCE	88,300.00	88,300.00	63,883.00	63,883.00
TOTAL FUND BALANCE	88,300.00	88,300.00	63,883.00	63,883.00
TOTAL REVENUES	412,322.32	353,300.00	454,438.00	356,883.00

3012            PROPERTY TAX REVENUE    PERMANENT NOTES:  
Gen. RFGD 2010 CO





CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 202042 -DEBT SERVICE  
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	81,751.08	82,300.00	81,738.00	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	<u>81,751.08</u>	<u>82,300.00</u>	<u>115,661.00</u>	<u>116,223.00</u>
<u>EXPENDITURE SUMMARY</u>					
	42-PROJECT DEBT SERVICE	<u>83,200.00</u>	<u>82,300.00</u>	<u>82,750.00</u>	<u>82,300.00</u>
	TOTAL EXPENDITURES	<u>83,200.00</u>	<u>82,300.00</u>	<u>82,750.00</u>	<u>82,300.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	( 1,448.92)	0.00	32,911.00	33,923.00

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

## 42 -DEBT SERVICE

REVENUES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
42-3012 PROPERTY TAX REVENUE	0.00	0.00	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	151.08	0.00	138.00	0.00
42-3811 OTHER INCOME	0.00	0.00	0.00	0.00
42-3912 TRANSFER TO	<u>81,600.00</u>	<u>82,300.00</u>	<u>81,600.00</u>	<u>82,300.00</u>
SUBTOTAL REVENUES	81,751.08	82,300.00	81,738.00	82,300.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
42-2815 FUND BALANCE	<u>0.00</u>	<u>0.00</u>	<u>33,923.00</u>	<u>33,923.00</u>
TOTAL FUND BALANCE	0.00	0.00	33,923.00	33,923.00
	=====	=====	=====	=====
TOTAL REVENUES	81,751.08	82,300.00	115,661.00	116,223.00
	=====	=====	=====	=====

3012            PROPERTY TAX REVENUE    PERMANENT NOTES:  
Visitors and Event Center property tax revenue for debt.

## 42 -DEBT SERVICE

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
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<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	45,000.00	45,000.00	45,000.00	45,000.00
42-442-4921 CERT. OF OBLIG. INT. EXP	37,900.00	37,000.00	37,450.00	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	83,200.00	82,300.00	82,750.00	82,300.00
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TOTAL EXPENDITURES	83,200.00	82,300.00	82,750.00	82,300.00
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ESTIMATED BALANCE	( 1,448.92)	0.00	32,911.00	33,923.00
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CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 202050 -WATER FUND  
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	1,280,979.08	1,240,600.00	1,268,700.00	1,300,600.00
	FUND BAL. BROUGHT FORWARD	<u>370,338.00</u>	<u>370,338.00</u>	<u>298,464.00</u>	<u>298,464.00</u>
	TOTAL REVENUES	<u>1,651,317.08</u>	<u>1,610,938.00</u>	<u>1,567,164.00</u>	<u>1,599,064.00</u>
<u>EXPENDITURE SUMMARY</u>					
	51-WATER DEPARTMENT	<u>1,054,934.84</u>	<u>1,561,200.00</u>	<u>1,420,169.00</u>	<u>1,596,050.00</u>
	TOTAL EXPENDITURES	<u>1,054,934.84</u>	<u>1,561,200.00</u>	<u>1,420,169.00</u>	<u>1,596,050.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	596,382.24	49,738.00	146,995.00	3,014.00

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

## 50 -WATER FUND

REVENUES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
50-3211 WATER SALES	1,242,478.78	1,200,000.00	1,231,235.00	1,260,000.00
50-3212 TAPS	1,625.00	2,000.00	5,500.00	2,000.00
50-3712 INTEREST INCOME	1,988.72	3,600.00	1,681.00	3,600.00
50-3812 OTHER INCOME	34,886.58	35,000.00	30,284.00	35,000.00
50-3912 TRANSFER TO	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	1,280,979.08	1,240,600.00	1,268,700.00	1,300,600.00
<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	370,338.00	370,338.00	298,464.00	298,464.00
50-2813 RESERVE EQUIP. PURCHASE	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	370,338.00	370,338.00	298,464.00	298,464.00
TOTAL REVENUES	1,651,317.08	1,610,938.00	1,567,164.00	1,599,064.00

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: Five year average \$1,239,153 Policy Change in MultiFamily water rate \$15,000
3812	OTHER INCOME	PERMANENT NOTES: Includes late fees, and Misc.

## 50 -WATER FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>51-WATER DEPARTMENT</u>				
50-451-4111 WATER PURCHASE	300,396.90	272,000.00	245,918.00	301,000.00
50-451-4151 ELECTRICITY	16,608.97	16,000.00	14,772.00	16,000.00
50-451-4152 DEPRECIATION	0.00	0.00	0.00	0.00
50-451-4211 SALARIES	241,581.10	261,000.00	269,494.00	294,700.00
50-451-4212 OVERTIME	15,601.25	15,000.00	16,497.00	15,000.00
50-451-4221 SS TAX EXP	19,666.92	20,000.00	21,869.00	22,600.00
50-451-4222 TEC TAX	443.68	100.00	1,024.00	1,200.00
50-451-4223 TMRS	7,687.62	8,500.00	7,389.00	10,900.00
50-451-4225 EMP. HEALTH INS	34,987.89	54,000.00	47,870.00	45,000.00
50-451-4311 SUPPLIES	24,564.52	40,000.00	25,969.00	30,000.00
50-451-4315 UNIFORMS	3,469.93	4,200.00	3,413.00	4,800.00
50-451-4355 DUES & FEES	6,505.63	8,500.00	5,814.00	8,500.00
50-451-4411 GAS & OIL	11,056.94	12,000.00	7,532.00	8,000.00
50-451-4421 RPR & MAINT	359.40	6,500.00	20,038.00	6,500.00
50-451-4510 FACILITY MAINT.	2,328.50	20,000.00	47,000.00	15,000.00
50-451-4512 EQUIP EXP.	10,419.98	19,200.00	10,145.00	19,200.00
50-451-4513 TECH MAINT. FEES	22,584.28	26,000.00	24,392.00	51,000.00
50-451-4514 SYSTEM RPR	9,279.54	80,000.00	26,150.00	100,000.00
50-451-4515 TECH SUPPORT	697.44	500.00	841.00	500.00
50-451-4521 W/COMP	6,136.23	12,000.00	8,736.00	10,900.00
50-451-4522 GEN LIA	6,843.76	7,200.00	10,450.00	10,650.00
50-451-4530 CO'S ISSUANCE COST	0.00	0.00	0.00	0.00
50-451-4531 TELEPHONE	3,375.01	3,600.00	3,755.00	4,000.00
50-451-4533 NATURAL GAS	394.99	750.00	180.00	750.00
50-451-4550 BAD DEBTS	4,015.16	3,500.00	4,454.00	3,500.00
50-451-4581 LEGAL & ACCT	1,750.00	1,750.00	1,750.00	1,750.00
50-451-4582 ADVERTISING	0.00	500.00	199.00	500.00
50-451-4583 RETURN CHECKS	278.04	0.00	1,251.00	0.00
50-451-4587 CONT. EDUCATION	3,139.17	4,000.00	2,449.00	4,000.00
50-451-4588 POSTAGE	5,156.49	5,200.00	5,370.00	5,200.00
50-451-4589 MISC	644.46	1,000.00	1,055.00	1,000.00
50-451-4741 EQUIP GEN	1,094.26	41,500.00	41,480.00	42,000.00
50-451-4742 SYSTEM IMPROVEMENTS	42,666.42	180,000.00	110,613.00	130,000.00
50-451-4751 VEHICLE	75,969.16	0.00	0.00	0.00
50-451-4800 380 AGREEMENT	0.00	18,000.00	18,000.00	18,000.00
50-451-4820 ADMIN/FACILITY USE FEE	5,000.00	15,150.00	15,150.00	15,100.00
50-451-4911 TRANSFER FROM	0.00	0.00	0.00	0.00
50-451-4912 CO'S PRINCIPLE SERIES 2009	0.00	235,000.00	235,000.00	240,000.00
50-451-4921 CO'S INTEREST	170,250.00	168,550.00	163,550.00	158,800.00
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	600.00	0.00
TOTAL 51-WATER DEPARTMENT	1,054,934.84	1,561,200.00	1,420,169.00	1,596,050.00

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	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
		Brown County Water Improvement District Increased their whole sale water rate by 3.77 percent from \$1.6646 per 1000 gallons to \$1.7209. 2019/2020 123,730,091*\$1.6646 = \$205,961 2020/2021 123,730,091*\$1.7209 = \$212,927 BCWID debt for new treatment plant 7330.15*12 \$87,962		
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 Part-Time Employee 17,000 2% COL raise		
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		
451-4223 TMRS		PERMANENT NOTES: Total salary X 0.0357%		
451-4225 EMP. HEALTH INS		PERMANENT NOTES: \$8150.88 X 4 employees		
451-4311 SUPPLIES		PERMANENT NOTES: Water Distribution supplies and minor materials.		
451-4315 UNIFORMS		PERMANENT NOTES: 6 employees, \$700/employee		
451-4315 UNIFORMS		NEXT YEAR NOTES: Uniform Jackets and Hoodies \$600		
451-4355 DUES & FEES		PERMANENT NOTES: Water samples,Postage Permit,Licence Renewal (Water/Sewer) Texas Department of Health, TCEQ fees		
451-4355 DUES & FEES		NEXT YEAR NOTES: TCEQ fees \$3,850 Postage Permit \$ 235 TxDept Health \$ 850 Upper Leon River \$ 720		
451-4411 GAS & OIL		PERMANENT NOTES: Fuel for vehicles and equipment		
451-4421 RPR & MAINT		PERMANENT NOTES: Vehicle repairs (tire,breaks,misc) NexTraq x 6 \$1440		



## 50 -WATER FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
451-4421 RPR & MAINT	NEXT YEAR NOTES: NexTraq x 6 \$1440			
451-4510 FACILITY MAINT.	PERMANENT NOTES: Repairs to pumpstation, or utility building			
451-4510 FACILITY MAINT.	NEXT YEAR NOTES: \$10,000 New Bay lighting in the Utility/Fire \$5000 general repairs			
451-4512 EQUIP EXP.	PERMANENT NOTES: Equipment repair			
451-4512 EQUIP EXP.	NEXT YEAR NOTES: Backhoe tires 8 tires \$2,800			
451-4513 TECH MAINT. FEES	PERMANENT NOTES: Incode \$4500, Hach maint agreement \$3500, , \$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: MyGov \$ 4,080 ESRI \$ 2,947 GIS Consulting \$ 5,000 INCODE \$ 3,500 Badger/Beacon \$ 9,805 HACH \$ 3,200 Cityworks Annual \$22,000			
451-4514 SYSTEM RPR	PERMANENT NOTES: Major Repairs to our water system			
451-4514 SYSTEM RPR	NEXT YEAR NOTES: Service and Inspection Water Pumps \$ 2,050 Replace 5 Fire Hydrants \$16,500 Replace 5 Water Valves \$ 6,000 Replace 200 transmitters and encoders \$40,000 Water Treatment Plant Demo \$10,000			
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			

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

50 -WATER FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
451-4588 POSTAGE	PERMANENT NOTES: Water bill, Water report			
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: Dump Truck \$23,000 Sweeper Use Fee \$18,500			
451-4742 SYSTEM IMPROVEMENTS	NEXT YEAR NOTES: CityWorks AMS Build \$ 16,000 AMS Standard Build \$ 10,000 System Imp Gen \$ 94,000			
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: General Admin Fee \$15,150			
451-4912 CO'S PRINCIPLE SERIES 200	PERMANENT NOTES: End Date 2035			
TOTAL EXPENDITURES	1,054,934.84	1,561,200.00	1,420,169.00	1,596,050.00
ESTIMATED BALANCE	596,382.24	49,738.00	146,995.00	3,014.00

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 202060 -SEWER FUND  
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	519,763.32	485,500.00	496,388.00	499,000.00
	FUND BAL. BROUGHT FORWARD	<u>133,085.00</u>	<u>133,085.00</u>	<u>136,800.00</u>	<u>136,800.00</u>
	TOTAL REVENUES	<u>652,848.32</u>	<u>618,585.00</u>	<u>633,188.00</u>	<u>635,800.00</u>
<u>EXPENDITURE SUMMARY</u>					
	61-SEWER DEPARTMENT	400,361.73	572,882.00	508,002.00	545,000.00
	62-AGRICULTURE	<u>0.00</u>	<u>39,000.00</u>	<u>21,480.00</u>	<u>71,500.00</u>
	TOTAL EXPENDITURES	<u>400,361.73</u>	<u>611,882.00</u>	<u>529,482.00</u>	<u>616,500.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	252,486.59	6,703.00	103,706.00	19,300.00

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

60 -SEWER FUND

REVENUES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
60-3311 SEWER SALES	454,862.94	445,000.00	457,946.00	455,000.00
60-3312 TAPS	800.00	800.00	2,200.00	800.00
60-3313 PLUMBING PERMITS	3,650.00	2,200.00	2,875.00	2,200.00
60-3322 AGRICULTURE INCOME	0.00	35,000.00	23,215.00	40,000.00
60-3712 INTEREST-BANK/TEXAS	21,192.58	0.00	5,500.00	0.00
60-3713 INTEREST INCOME	1,255.30	2,500.00	812.00	1,000.00
60-3813 OTHER INCOME	38,002.50	0.00	3,840.00	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	519,763.32	485,500.00	496,388.00	499,000.00
<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	133,085.00	133,085.00	136,800.00	136,800.00
TOTAL FUND BALANCE	133,085.00	133,085.00	136,800.00	136,800.00
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TOTAL REVENUES	652,848.32	618,585.00	633,188.00	635,800.00

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: Five year average \$454,271.79
3322	AGRICULTURE INCOME	NEXT YEAR NOTES: 800 bales at \$50 per bale \$40,000



## 60 -SEWER FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<b>61-SEWER DEPARTMENT</b>				
60-461-4121 BWD SEWER SYSTEM	967.68	0.00	0.00	0.00
60-461-4151 ELECTRICITY	9,791.17	9,500.00	9,868.00	10,000.00
60-461-4152 DEPRECIATION	0.00	0.00	0.00	0.00
60-461-4211 SALARIES	62,026.34	80,500.00	80,514.00	84,900.00
60-461-4212 OVERTIME	13,244.45	15,000.00	11,833.00	15,000.00
60-461-4221 SS TAX EXP	5,741.70	6,150.00	6,838.00	6,500.00
60-461-4222 TEC TAX	18.00	100.00	376.00	500.00
60-461-4223 TMRS	2,726.88	2,400.00	2,969.00	3,200.00
60-461-4225 EMP HEALTH INS.	15,063.28	18,000.00	18,064.00	18,000.00
60-461-4311 SUPPLIES	3,626.03	6,000.00	5,738.00	5,700.00
60-461-4315 UNIFORMS	1,329.04	2,100.00	1,542.00	2,400.00
60-461-4355 DUES & FEES	2,751.00	4,500.00	823.00	2,000.00
60-461-4411 GAS & OIL	6,724.17	7,500.00	6,073.00	6,500.00
60-461-4421 RPR & MAINT	1,318.84	4,500.00	118.00	4,500.00
60-461-4510 FACILITY MAINTENANCE	0.00	29,000.00	27,975.00	4,000.00
60-461-4512 EQUIP RPR & MAINT	3,619.30	15,000.00	12,243.00	27,500.00
60-461-4514 SYSTEM RPR	6,164.26	20,000.00	11,477.00	20,000.00
60-461-4521 W/COMP	3,875.49	3,900.00	5,517.00	3,700.00
60-461-4522 GEN LIABILITY	6,308.52	6,700.00	9,588.00	9,700.00
60-461-4550 BAD DEBTS	1,838.09	0.00	2,318.00	0.00
60-461-4581 LEGAL & ACCT	4,250.00	4,250.00	2,396.00	4,250.00
60-461-4583 RETURN CHECKS	0.00	0.00	0.00	0.00
60-461-4587 CONT. EDUCATION	2,409.23	2,000.00	110.00	2,000.00
60-461-4589 MISC	44.00	1,100.00	0.00	1,700.00
60-461-4595 FLOOD DAMAGE FEMA	0.00	0.00	0.00	0.00
60-461-4741 EQUIP GEN	0.00	31,250.00	14,420.00	9,250.00
60-461-4743 SEWER SYS. IMP	24,484.38	40,000.00	14,795.00	46,000.00
60-461-4744 WWTP PROJECT	46,305.88	0.00	0.00	0.00
60-461-4800 380 AGREEMENT	0.00	6,000.00	6,000.00	6,000.00
60-461-4820 ADMIN/FACILITY USE FEE	5,000.00	6,100.00	6,100.00	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	75,000.00
60-461-4921 CO'S INT. 2015	170,384.00	170,132.00	170,132.00	170,000.00
60-461-4931 CO'S FEES 2015	350.00	600.00	175.00	600.00
TOTAL 61-SEWER DEPARTMENT	400,361.73	572,882.00	508,002.00	545,000.00

461-4211	SALARIES	PERMANENT NOTES: 2 full-time 1 part-time
461-4211	SALARIES	NEXT YEAR NOTES: 2% COL raise
461-4225	EMP HEALTH INS.	PERMANENT NOTES: \$8150.88 X 2 employees
461-4315	UNIFORMS	PERMANENT NOTES:

## 60 -SEWER FUND

EXPENDITURES		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
		\$700 X 3 employees			
461-4315	UNIFORMS	NEXT YEAR NOTES: Uniform Jackets and Hoodies \$300			
461-4355	DUES & FEES	PERMANENT NOTES: TCEQ FEES \$620.000 Brown CAD Taxes \$400			
461-4421	RPR & MAINT	PERMANENT NOTES: NexTraq x 8 \$1920			
461-4421	RPR & MAINT	NEXT YEAR NOTES: NexTraq x 8 \$1920			
461-4510	FACILITY MAINTENANCE	NEXT YEAR NOTES: New fencing for Utility Yard Request \$8,000 approve \$4,000			
461-4512	EQUIP RPR & MAINT	PERMANENT NOTES: General Repairs			
461-4512	EQUIP RPR & MAINT	NEXT YEAR NOTES: ANA-Lab BOD Test \$2,800 ANA-Lab Soil Samples \$4,500 Service all liftstation Pumps \$2,660 Auger Service & Brush Replacement \$2,200 Change out Grinder \$1,800 Service of the Grinder depends on its condition \$5,000 Pump and Meter servie and calib. \$5,000			
461-4514	SYSTEM RPR	PERMANENT NOTES: General repairs to the sewer system			
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			
461-4589	MISC	PERMANENT NOTES: Facility maintenance or unexpected repairs			
461-4741	EQUIP GEN	NEXT YEAR NOTES: Use fees for Sweeper and Dumptruck \$9250			
461-4743	SEWER SYS. IMP	PERMANENT NOTES: New or rebuilt sewer lines and infrastructure			

## 60 -SEWER FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED	
461-4743	SEWER SYS. IMP	NEXT YEAR NOTES: CityWorks AMS Build \$ 16,000 AMS Standard Build \$ 5,000 General Improvemnts \$ 25,000			
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			
461-4912	CO'S PRINCIPAL 2015	PERMANENT NOTES: End Date 2034			
62-AGRICULTURE					
60-462-4211	SALARIES	0.00	5,000.00	2,200.00	5,000.00
60-462-4311	SUPPLIES	0.00	16,000.00	5,543.00	30,000.00
60-462-4512	EQUIP RPR & MAINT	0.00	2,000.00	4,027.00	2,500.00
60-462-4741	EQUIP GEN	0.00	1,000.00	0.00	21,000.00
60-462-4742	SITE IMPROVEMENTS	0.00	5,000.00	1,680.00	8,000.00
60-462-4745	CONTRACT LABOR	0.00	10,000.00	8,030.00	5,000.00
TOTAL 62-AGRICULTURE		0.00	39,000.00	21,480.00	71,500.00
462-4311	SUPPLIES	NEXT YEAR NOTES: Pacman,360,180 Fert/weed kill x2 \$19,000 Pre-emerg week killer x1 Feb all fields \$ 3,000 Dryland fert/weedkiller \$ 5,000 Bale wrap \$ 3,000			
462-4512	EQUIP RPR & MAINT	NEXT YEAR NOTES: Baler Service/maintenance \$500			
462-4741	EQUIP GEN	NEXT YEAR NOTES: PTO Driven Hay Rake \$18,000 General Mis Equip \$ 3,000			
462-4742	SITE IMPROVEMENTS	NEXT YEAR NOTES: Fence on CR \$5,000 sea container \$3,000			
TOTAL EXPENDITURES		400,361.73	611,882.00	529,482.00	616,500.00
ESTIMATED BALANCE		252,486.59	6,703.00	103,706.00	19,300.00

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 202070 -SANITATION FUND  
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	475,257.73	470,250.00	482,152.00	480,250.00
	FUND BAL. BROUGHT FORWARD	<u>207,404.00</u>	<u>185,254.00</u>	<u>86,044.00</u>	<u>86,044.00</u>
	TOTAL REVENUES	<u>682,661.73</u>	<u>655,504.00</u>	<u>568,196.00</u>	<u>566,294.00</u>
<u>EXPENDITURE SUMMARY</u>					
	71-SANITATION DEPARTMENT	<u>408,641.75</u>	<u>577,450.00</u>	<u>519,575.00</u>	<u>552,313.00</u>
	TOTAL EXPENDITURES	<u>408,641.75</u>	<u>577,450.00</u>	<u>519,575.00</u>	<u>552,313.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	274,019.98	78,054.00	48,621.00	13,981.00



CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

## 70 -SANITATION FUND

REVENUES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
70-3411 SANITATION SERVICE	403,918.73	400,000.00	412,772.00	412,000.00
70-3412 CONTRACT SERVICES	70,875.00	70,000.00	68,566.00	68,000.00
70-3452 LG. DUMPSTER REVENUE	0.00	0.00	0.00	0.00
70-3714 INTEREST INCOME	304.39	100.00	220.00	100.00
70-3814 OTHER INCOME	159.61	150.00	594.00	150.00
70-3912 TRANSFER TO	0.00	0.00	0.00	0.00
70-3913 LOAN FUNDS	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	475,257.73	470,250.00	482,152.00	480,250.00
<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	113,804.00	113,804.00	86,044.00	86,044.00
TOTAL FUND BALANCE	207,404.00	185,254.00	86,044.00	86,044.00
<hr/>				
TOTAL REVENUES	682,661.73	655,504.00	568,196.00	566,294.00

3412 CONTRACT SERVICES PERMANENT NOTES:  
Blanket Contract

## 70 -SANITATION FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>71-SANITATION DEPARTMENT</u>				
70-471-4131 DUMP GROUND FEE	109,061.06	120,000.00	109,192.00	120,000.00
70-471-4152 DEPRECIATION	0.00	0.00	0.00	0.00
70-471-4211 SALARIES	89,061.80	137,100.00	128,650.00	136,000.00
70-471-4212 OVERTIME	978.27	5,000.00	1,587.00	5,000.00
70-471-4221 SS TAX EXP	6,859.62	10,500.00	9,952.00	10,500.00
70-471-4222 TEC TAX	290.82	100.00	584.00	1,100.00
70-471-4223 TMRS	2,824.62	4,100.00	3,933.00	4,500.00
70-471-4225 EMP HEALTH INS	23,220.91	36,000.00	33,988.00	36,000.00
70-471-4311 SUPPLIES	3,035.22	3,000.00	1,000.00	3,000.00
70-471-4315 UNIFORMS	2,690.31	2,800.00	2,905.00	4,400.00
70-471-4411 GAS & OIL	25,661.40	27,000.00	25,060.00	22,000.00
70-471-4421 RPR & MAINT	20,723.97	45,000.00	32,555.00	45,000.00
70-471-4512 EQUIP RPR & MAINT	3,406.60	15,000.00	8,661.00	10,000.00
70-471-4521 W/COMP	6,136.23	10,400.00	8,736.00	8,900.00
70-471-4522 GEN LIABILITY	5,083.44	5,400.00	6,294.00	6,300.00
70-471-4545 LG. DUMPSTER FEES	0.00	0.00	0.00	0.00
70-471-4550 BAD DEBTS	1,737.28	0.00	2,751.00	0.00
70-471-4583 RETURN CHECKS	0.00	0.00	0.00	0.00
70-471-4589 MISC.	1,033.07	250.00	135.00	250.00
70-471-4741 EQUIP GEN	14,250.00	29,250.00	15,327.00	24,250.00
70-471-4771 TRUCK	87,587.13	114,900.00	116,616.00	103,463.00
70-471-4800 380 AGREEMENT	0.00	6,000.00	6,000.00	6,000.00
70-471-4820 ADMIN/FACILITY USE FEE	5,000.00	5,650.00	5,649.00	5,650.00
70-471-4911 TRANSFER FROM	0.00	0.00	0.00	0.00
TOTAL 71-SANITATION DEPARTMENT	408,641.75	577,450.00	519,575.00	552,313.00

471-4131	DUMP GROUND FEE	PERMANENT NOTES: \$10,000 for abatement disposal fees \$8,500 for Blanket solid waste disposal
471-4211	SALARIES	PERMANENT NOTES: 3 full-time 1 part-time
471-4211	SALARIES	NEXT YEAR NOTES: 2% COL raise
471-4315	UNIFORMS	PERMANENT NOTES: 4 employees, \$700/employee
471-4315	UNIFORMS	NEXT YEAR NOTES: Uniform Jackets and Hoodies \$400
471-4421	RPR & MAINT	PERMANENT NOTES: Vehicle repairs five trucks NexTraq x 6 \$1440

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

## 70 -SANITATION FUND

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
471-4421 RPR & MAINT	NEXT YEAR NOTES: Replacement Tires 5 trucks \$400 Each \$16,800 Service all Trucks once annually \$ 9,000 NexTraq x 6 \$1440			
471-4512 EQUIP RPR & MAINT	PERMANENT NOTES: Dumpster repairs,trailer repairs,			
471-4512 EQUIP RPR & MAINT	NEXT YEAR NOTES: General repairs. 5,000			
471-4741 EQUIP GEN	PERMANENT NOTES: Street Sweeper 5 year note \$165,000 \$37K per year 18,500 water \$9,250 sewer \$9,250 sanitation			
471-4741 EQUIP GEN	NEXT YEAR NOTES: 18 new metal dumpsters \$800 each \$15,000 Street Use Fee Sweeper \$ 9,250			
471-4771 TRUCK	NEXT YEAR NOTES: 2019 Sideload Residential Trash Truck \$58,263 5yrs 2020 Rearload Residential Trash Truck \$45,200 5 yrs Total \$103,463			
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: General Admin fees \$ 5,650			
	PERMANENT NOTES: 2019 Sideload Residential Trash Truck \$58,263 5yrs 2020 Rearload Residential Trash Truck \$45,200 5 yrs Total \$103,463			
TOTAL EXPENDITURES	408,641.75	577,450.00	519,575.00	552,313.00
ESTIMATED BALANCE	274,019.98	78,054.00	48,621.00	13,981.00

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 202080 -PROPERTY MANAGEMENT  
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	33,392.53	33,100.00	33,405.00	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>39,792.53</u>	<u>43,500.00</u>	<u>43,805.00</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	6,468.53	10,500.00	10,481.00	10,500.00

CITY OF EARLY  
BUDGET PRESENTATION  
AS OF: AUGUST 31ST, 2020

## 80 -PROPERTY MANAGEMENT

REVENUES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
80-3141 SALE OF PROPERTY	0.00	0.00	0.00	0.00
80-3142 SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
80-3152 RENTAL INCOME	33,324.00	33,000.00	33,324.00	33,000.00
80-3711 INTEREST INCOME	68.53	100.00	81.00	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	33,392.53	33,100.00	33,405.00	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	39,792.53	43,500.00	43,805.00	43,500.00

3152 RENTAL INCOME PERMANENT NOTES:  
Solaris Building



## 80 -PROPERTY MANAGEMENT

EXPENDITURES	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 APPROVED
<hr/>				
<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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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
<hr/>				
ESTIMATED BALANCE	6,468.53	10,500.00	10,481.00	10,500.00
<hr/>				

# Appendix

- Certified Taxable Values
- Tax Rate Worksheet
- Budget Summary
- Departmental Request
- Pay Schedule(s)
  - Administration
  - Public Works/Parks & Recreation
  - Police Department
  - Fire Department
  - Volunteer Fire Department Compensation Plan
- Employee Benefits
  - Updated Vacation Policy
- Holiday Schedule
- Utility Fee Schedule
- Countywide Adopted Tax Rates 2019/2020

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

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

I, Brett McKibben, Chief Appraiser of the Brown County Appraisal District, hereby certify that the total taxable value approved by the Brown County Appraisal Review Board for 2020 is

\$ 236,832,460                      Value after settlement of contested value\* \$246,351,700

Total value after properties with freeze ceilings removed \$196,207,546

Multiply \$196,207,546 by your proposed tax rate divided by 100 and then add \$179,751.92 to calculate the amount of tax generated by your rate.

Pursuant to Texas Tax Code, section 26.01(d) I am certifying that the following is a list of those properties which I have knowledge of that are reasonably likely to be taxable that are not included on the appraisal roll at this time:

PT0000127987 2019 Value \$2,345,260	2020 Estimated Value \$9,830,370	*Settlement \$9,519,240
PT0000141451 2019 Value \$0	2020 Estimated Value \$38,000,000	

Brett McKibben

July 20, 2020



Chief Appraiser

# 2020 Tax Rate Calculation Worksheet

## CITY OF EARLY

### No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

1.	<b>2019 total taxable value.</b> Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). <sup>1</sup>	\$228,089,828
2.	<b>2019 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$37,655,452
3.	<b>Preliminary 2019 adjusted taxable value.</b> Subtract line 2 from line 1.	\$190,434,376
4.	<b>2019 total adopted tax rate.</b>	\$0.541000/\$100
5.	<b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b> A. Original 2019 ARB values: \$0 B. 2019 values resulting from final court decisions: - \$0 C. 2019 value loss. Subtract B from A. <sup>3</sup>	\$0
6.	<b>2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2019 ARB certified value: \$0 B. 2019 disputed value: - \$0 C. 2019 undisputed value. Subtract B from A. <sup>4</sup>	\$0
7.	<b>2019 Chapter 42 related adjusted values.</b> Add line 5 and line 6.	\$0
8.	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$190,434,376

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

## 2020 Tax Rate Calculation Worksheet

### CITY OF EARLY

#### No-New-Revenue Tax Rate (continued)

9.	<b>2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.</b> Enter the 2019 value of property in deannexed territory. <sup>5</sup>	\$0
10.	<b>2019 taxable value lost because property first qualified for an exemption in 2020.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2019 market value: \$343,990 <b>B. Partial exemptions.</b> 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$209,500 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$553,490
11.	<b>2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020.</b> Use only those properties that first qualified in 2020; do not use properties that qualified in 2019. <b>A. 2019 market value:</b> \$0 <b>B. 2020 productivity or special appraised value:</b> - \$0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
12.	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$553,490
13.	<b>Adjusted 2019 taxable value.</b> Subtract line 12 from line 8.	\$189,880,886
14.	<b>Adjusted 2019 total levy.</b> Multiply line 4 by line 13 and divide by \$100.	\$1,027,255
15.	<b>Taxes refunded for years preceding tax year 2019.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. <sup>8</sup>	\$1,695
16.	<b>Taxes in tax increment financing (TIF) for tax year 2019.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0". <sup>9</sup>	\$0
17.	<b>Adjusted 2019 levy with refunds and TIF adjustment.</b> Add lines 14 and 15, subtract line 16. <sup>10</sup>	\$1,028,950

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)



## 2020 Tax Rate Calculation Worksheet

### CITY OF EARLY

#### No-New-Revenue Tax Rate (concluded)

<b>19.</b> <b>(cont.)</b>	<b>C. Total value under protest or not certified.</b> Add A and B.	\$0
<b>20.</b>	<b>2020 tax ceilings.</b> Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$40,558,073
<b>21.</b>	<b>2020 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	\$205,793,627
<b>22.</b>	<b>Total 2020 taxable value of properties in territory annexed after January 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed. <sup>18</sup>	\$58,720
<b>23.</b>	<b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2019 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2020. <sup>19</sup>	\$5,992,340
<b>24.</b>	<b>Total adjustments to the 2020 taxable value.</b> Add lines 22 and 23.	\$6,051,060
<b>25.</b>	<b>Adjusted 2020 taxable value.</b> Subtract line 24 from line 21.	\$199,742,567
<b>26.</b>	<b>2020 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.5151/\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. <sup>21</sup>	\$/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

## 2020 Tax Rate Calculation Worksheet

### CITY OF EARLY

#### No-New-Revenue Tax Rate (continued)

<b>18.</b>	<p><b>Total 2020 taxable value on the 2020 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> <span style="float: right;">\$246,351,700</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2020 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$246,351,700</span></p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2020 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.<sup>14</sup> <span style="float: right;">\$0</span></p> <p><b>B. 2020 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> <span style="float: right;">+ \$0</span></p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

## 2020 Tax Rate Calculation Worksheet

### CITY OF EARLY

#### Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

<b>28.</b>	<b>2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.	\$0.4025/\$100
<b>29.</b>	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$190,434,376
<b>30.</b>	<b>Total 2019 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.	\$766,498
<b>31.</b>	<p><b>Adjusted 2019 levy for calculating NNR M&amp;O taxes.</b> Add line 31E to line 30.</p> <p><b>A. 2019 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p style="text-align: right;">\$418,725</p> <p><b>B. M&amp;O taxes refunded for years preceding tax year 2019:</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.</p> <p style="text-align: right;">+ \$1,169</p> <p><b>C. 2019 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$0</p>	

## 2020 Tax Rate Calculation Worksheet

### CITY OF EARLY

#### Voter-Approval Tax Rate (continued)

<b>31.</b> (cont.)	<p><b>D. 2019 transferred function.:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. <span style="float: right;">+/- \$0</span></p> <p><b>E. 2019 M&amp;O levy adjustments.:</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function. <span style="float: right;">\$419,894</span></p>	\$1,186,392
<b>32.</b>	<p><b>Adjusted 2020 taxable value.</b> Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$199,742,567
<b>33.</b>	<p><b>2020 NNR M&amp;O rate. (unadjusted)</b> Divide line 31 by line 32 and multiply by \$100.</p>	\$0.5939/\$100
<b>34.</b>	<p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b> Enter the rate calculated in C. If not applicable, enter 0.</p> <p><b>A. 2020 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. <span style="float: right;">\$0</span></p> <p><b>B. 2019 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. <span style="float: right;">\$</span></p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span></p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

## 2020 Tax Rate Calculation Worksheet

### CITY OF EARLY

#### Voter-Approval Tax Rate (continued)

<b>35.</b>	<b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b> Enter the rate calculated in C. If not applicable, enter 0.	
	<b>A. 2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	\$0
	<b>B. 2019 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.	\$
	<b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b>	\$0/\$100
		\$0/\$100
<b>36.</b>	<b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b> Enter the lessor of C and D. If not applicable, enter 0.	
	<b>A. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	\$0
	<b>B. 2019 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.	\$
	<b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b>	\$0/\$100
	<b>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.</b>	\$0/\$100
		\$0/\$100

<sup>24</sup> Tex. Tax Code § 26.0442

<sup>25</sup> Tex. Tax Code § 26.0442



## 2020 Tax Rate Calculation Worksheet

### CITY OF EARLY

#### Voter-Approval Tax Rate (continued)

<b>37.</b>	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> Enter the lessor of C and D, if applicable. If not applicable, enter 0. <b>A. 2020 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 <span style="float: right;">\$0</span> <b>B. 2019 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. <span style="float: right;">\$0</span> <b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span> <b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span>	\$0/\$100
<b>38.</b>	<b>Adjusted 2020 NNR M&amp;O rate.</b> Add lines 33, 34, 35, 36, and 37.	\$0.5939/\$100
<b>39.</b>	<b>2020 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 <b>Taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. <sup>27</sup>	\$0.6146/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

## 2020 Tax Rate Calculation Worksheet

### CITY OF EARLY

#### Voter-Approval Tax Rate (concluded)

<b>40.</b>	<b>Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year, and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <b>A: Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. <span style="float: right;">\$344,888</span>	
	<b>B: Subtract unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$51,888</span>	
	<b>C: Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none). <span style="float: right;">-\$0</span>	
	<b>D: Subtract amount paid</b> from other resources. <span style="float: right;">-\$0</span>	
	<b>E: Adjusted debt.</b> Subtract B, C and D from A.	\$293,000
<b>41.</b>	<b>Certified 2019 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>42.</b>	<b>Adjusted 2020 debt.</b> Subtract line 41 from line 40E.	\$293,000
<b>43.</b>	<b>2020 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>29</sup>	
	<b>A.</b> Enter the 2020 anticipated collection rate certified by the collector. <sup>30</sup> <span style="float: right;">101.0000%</span>	
	<b>B.</b> Enter the 2019 actual collection rate. <span style="float: right;">101.0000%</span>	
	<b>C.</b> Enter the 2018 actual collection rate. <span style="float: right;">101.0000%</span>	
	<b>D.</b> Enter the 2017 actual collection rate. <span style="float: right;">101.0000%</span>	101.0000%
<b>44.</b>	<b>2020 debt adjusted for collections.</b> Divide line 42 by line 43.	\$290,099
<b>45.</b>	<b>2020 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$205,793,627
<b>46.</b>	<b>2020 debt rate.</b> Divide line 44 by line 45 and multiply by \$100.	\$0.1409/\$100
<b>47.</b>	<b>2020 voter-approval tax rate.</b> Add lines 39 and 46.	\$0.7555/\$100
<b>48.</b>	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$/\$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

30 Tex. Tax Code § 26.04(b)

## 2020 Tax Rate Calculation Worksheet

### CITY OF EARLY

#### NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

<b>49.</b>	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	\$0
<b>50.</b>	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b> Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  <div style="text-align: center;">-OR-</div> <b>Taxing units that adopted the sales tax before November 2019.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$418,725
<b>51.</b>	<b>2020 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$205,793,627
<b>52.</b>	<b>Sales tax adjustment rate.</b> Divide line 50 by line 51 and multiply by \$100.	\$0.2034/\$100
<b>53.</b>	<b>2020 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.5151/\$100
<b>54.</b>	<b>2020 NNR tax rate, adjusted for sales tax.</b>  <b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b> Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.	\$0.5151/\$100
<b>55.</b>	<b>2020 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.7555/\$100
<b>56.</b>	<b>2020 voter-approval tax rate, adjusted for sales tax.</b> Subtract line 52 from line 55.	\$0.5521/\$100

31 [Reserved for expansion]

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)

## 2020 Tax Rate Calculation Worksheet

### CITY OF EARLY

#### Voter-Approval Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

<b>57.</b>	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>58.</b>	<b>2020 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$205,793,627
<b>59.</b>	<b>Additional rate for pollution control.</b> Divide line 57 by line 58 and multiply by 100.	\$0/\$100
<b>60.</b>	<b>2020 voter-approval tax rate, adjusted for pollution control.</b> Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	\$0.5521/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

## 2020 Tax Rate Calculation Worksheet

### CITY OF EARLY

#### Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. <sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero. <sup>40</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. <sup>41</sup>

<b>61.</b>	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
<b>62.</b>	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
<b>63.</b>	<b>2017 unused increment rate.</b> Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
<b>64.</b>	<b>2020 unused increment rate.</b> Add lines 61, 62, and 63.	\$0/\$100
<b>65.</b>	<b>2020 voter-approval tax rate, adjusted for unused increment rate.</b> Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	\$0.5521/\$100

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code § 26.063(a)(1)



## 2020 Tax Rate Calculation Worksheet

### CITY OF EARLY

#### De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. <sup>42</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. <sup>43</sup>

<b>66.</b>	<b>Adjusted 2020 NNR M&amp;O tax rate.</b> Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.5939/\$100
<b>67.</b>	<b>2020 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$205,793,627
<b>68.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 67 and multiply by \$100.	\$0.2429/\$100
<b>69.</b>	<b>2020 debt rate.</b> Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.1409/\$100
<b>70.</b>	<b>De minimis rate.</b> Add lines 66,68, and 69.	\$0.9777/\$100

<sup>42</sup> Tex. Tax Code § 26.012(8-a)

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

**Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-New-Revenue tax rate.</b> As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	\$0.5151/\$100
<b>Voter-approval tax rate.</b> As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	\$0.5521/\$100
<b>De minimis rate.</b> If applicable, enter the de minimis rate from line 70.	\$0.9777/\$100

**Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. <sup>44</sup>

**Print Here**

---

Printed Name of Taxing Unit Representative

**Sign Here**

---

Taxing Unit Representative

**Date**

---

44 Tex. Tax Code § 26.04(c)

**2020 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** CITY OF EARLY

**Date:** 07/27/2020

<b>1.</b> 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$190,434,376
<b>2.</b> 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.541000
<b>3.</b> Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$1,695
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$1,031,945
<b>5.</b> 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$205,793,627
<b>6.</b> 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.515100
<b>7.</b> 2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$1,060,043
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$1,031,945
<b>9.</b> 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$1,060,043
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$28,098

## CITY OF EARLY

### Tax Rate Recap for 2020 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 25) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's tax levy</u> of 1,030,250	Additional Tax Levy Compared to <u>no-new-revenue tax rate levy</u> of 1,028,874
Last Year's Tax Rate	0.541000	\$1,080,607	\$50,357	\$51,733
No-New-Revenue Tax Rate	0.515100	\$1,028,874	\$-1,376	\$0
Notice & Hearing Limit*	0.515100	\$1,028,874	\$-1,376	\$0
Voter-Approval Tax Rate	0.552100	\$1,102,779	\$72,529	\$73,905
Proposed Tax Rate	0.000000	\$0	\$-1,030,250	\$-1,028,874

#### No-New-Revenue Tax Rate Increase in Cents per \$100

0.00	0.515100	1,028,874	-1,376	0
0.50	0.520100	1,038,861	8,611	9,987
1.00	0.525100	1,048,848	18,598	19,974
1.50	0.530100	1,058,835	28,585	29,961
2.00	0.535100	1,068,822	38,573	39,949
2.50	0.540100	1,078,810	48,560	49,936
3.00	0.545100	1,088,797	58,547	59,923
3.50	0.550100	1,098,784	68,534	69,910
4.00	0.555100	1,108,771	78,521	79,897
4.50	0.560100	1,118,758	88,508	89,884
5.00	0.565100	1,128,745	98,495	99,871
5.50	0.570100	1,138,732	108,482	109,858
6.00	0.575100	1,148,720	118,470	119,846
6.50	0.580100	1,158,707	128,457	129,833
7.00	0.585100	1,168,694	138,444	139,820
7.50	0.590100	1,178,681	148,431	149,807
8.00	0.595100	1,188,668	158,418	159,794
8.50	0.600100	1,198,655	168,405	169,781
9.00	0.605100	1,208,642	178,392	179,768
9.50	0.610100	1,218,629	188,379	189,755
10.00	0.615100	1,228,617	198,367	199,743
10.50	0.620100	1,238,604	208,354	209,730
11.00	0.625100	1,248,591	218,341	219,717
11.50	0.630100	1,258,578	228,328	229,704
12.00	0.635100	1,268,565	238,315	239,691
12.50	0.640100	1,278,552	248,302	249,678
13.00	0.645100	1,288,539	258,289	259,665
13.50	0.650100	1,298,526	268,276	269,652
14.00	0.655100	1,308,514	278,264	279,640
14.50	0.660100	1,318,501	288,251	289,627

- \*Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the voter-approval tax rate or the no-new-revenue tax rate.

**Tax Levy:** This is calculated by taking the adjusted taxable value (line 25 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

**Additional Levy Last Year:** This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

**For School Districts:** This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

**Additional Levy This Year:** This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

**COUNTIES ONLY:** All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.



## 2020 Property Tax Rates in CITY OF EARLY

This notice concerns 2020 property tax rates for CITY OF EARLY. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

### Last year's tax rate:

Last year's operating taxes	\$894,548
Last year's debt taxes	\$307,813
Last year's total taxes	\$1,202,361
Last year's tax base	\$189,880,886
Last year's total tax rate	0.541000/\$100

### This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$1,028,950
÷ This year's adjusted tax base (after subtracting value of new property)	\$199,742,567
= This year's effective tax rate	0.515100/\$100

### This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$1,186,392
÷ This year's adjusted tax base	\$199,742,567
= This year's effective operating rate	0.593900/\$100
× 1.08 = this year's maximum operating rate	0.614600/\$100
+ This year's debt rate	0.140900/\$100
= This year's rollback rate	0.755500/\$100

A hospital district or city that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate	0.203400/\$100
= Rollback tax rate	0.552100/\$100

## Statement of Increase/Decrease

If CITY OF EARLY adopts a 2020 tax rate equal to the effective tax rate of 0.515100 per \$100 of value, taxes would increase compared to 2019 taxes by \$ 28,098.

## Schedule A: Unencumbered Fund Balances:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
General RFDG	54,264

## Schedule B: 2020 Debt Service:

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
BOND SERIES 2019	280,000	64,538	350	344,888
Total required for 2020 debt service				\$344,888
- Amount (if any) paid from funds listed in Schedule A				\$51,888
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2020				\$293,000
+ Amount added in anticipation that the unit will collect only 101.000000% of its taxes in 2020				\$-2,901
= Total Debt Levy				\$290,099

## Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 418,725 in additional sales and use tax revenues. **For County:** The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 403 Fisk, BROWNWOOD, TX 76801.

Name of person preparing this notice: Brett McKibben

Title: Chief Appraiser

Date prepared: July 20, 2020

**BUDGET SUMMARY**  
**OCTOBER 1, 2019-SEPTEMBER 30, 2020**

<b>ESTIMATED REVENUE</b>	<b>GENERAL FUND</b>	<b>CVB FUND</b>	<b>MDD FUND</b>	<b>WATER FUND</b>	<b>SEWER FUND</b>	<b>SANITATION FUND</b>	<b>DEBT SERVICE</b>	<b>PROPERTY MGMT</b>	<b>TOTAL</b>
Beginning Balance	1,533,001	89,778	626,342	298,464	136,800	86,044	63,883	10,400	2,844,712
Construction Funds Balance					41,003				41,003
Property Taxes	984,965						293,000		1,277,965
Sales Tax	1,132,500		367,500						1,500,000
Franchise Tax	147,000								147,000
Motel Tax	0	192,300							192,300
Alcoholic Beverage Tax	15,000								15,000
Event Income		0							0
Leadership Program	0								0
Beautification	1,200								1,200
Court Fines	103,000								103,000
Permits & Inspections	8,000				2,200				10,200
Fire Department Fees	8,300								8,300
Rental / Lease Income	8,950	4,500	78,300					33,000	124,750
Sale of Property	0								0
Grant Income	97,000								97,000
Loan Funds	0								0
Other Income	7,075	35,500	15,600	38,600	1,000	250		100	98,125
Use/Admin Fees	134,755			1,260,000	455,000	412,000			2,261,755
Agriculture Income					40,000				40,000
Contract Services						68,000			68,000
Taps				2,000	800				2,800
Transfer To	0		0						0
<b>TOTAL REVENUES</b>	<b>4,180,746</b>	<b>322,078</b>	<b>1,087,742</b>	<b>1,599,064</b>	<b>635,800</b>	<b>566,294</b>	<b>356,883</b>	<b>43,500</b>	<b>8,792,107</b>
<b>TOTAL CONSTRUCTION FUNDS</b>				<b>0</b>	<b>41,003</b>				<b>41,003</b>
<b>ESTIMATED EXPENDITURES</b>	<b>GENERAL FUND</b>	<b>CVB FUND</b>	<b>MDD FUND</b>	<b>WATER FUND</b>	<b>SEWER FUND</b>	<b>SANITATION FUND</b>	<b>DEBT SERVICE</b>	<b>PROPERTY MGMT</b>	<b>TOTAL</b>
Personnel	1,545,426	79,650	92,600	405,100	141,200	206,400			2,470,376
Operations, Supplies, Etc.	670,550	65,752	154,700	644,150	159,700	236,450			1,931,302
Capital Outlay	1,308,684	146,600	186,999	148,000	70,000	109,463			1,969,746
Events									0
Transfer From	0								0
Debt Service	150,241		112,511	398,800	245,600		345,263	33,000	1,285,415
<b>TOTAL EXPENSE</b>	<b>3,674,901</b>	<b>292,002</b>	<b>546,810</b>	<b>1,596,050</b>	<b>616,500</b>	<b>552,313</b>	<b>345,263</b>	<b>33,000</b>	<b>7,656,839</b>
<b>ENDING FUND BALANCE</b>	<b>505,845</b>	<b>30,076</b>	<b>540,932</b>	<b>3,014</b>	<b>19,300</b>	<b>13,981</b>	<b>11,620</b>	<b>10,500</b>	<b>1,135,268</b>

Line Item #	Description	Requested Amount +/-	CA Approved Change	Total Line Item	Note
<b>10-General Fund</b>					
<b>411-Administration Tony Aaron/ Brenda Kilgo</b>					
411-4211	Salaries	\$37,000	\$37,000	\$247,100	New Executive Assistant/Website and Media Coordinator
411-4221	SS Tax	\$3,600	\$3,600	\$19,000	
411-4223	TMRS	\$2,500	\$2,500	\$8,700	
411-4225	Employee Health Ins	\$8,151	\$8,151	\$36,000	
411-4513	Tech Maint, Fees	\$5,000	\$5,000	\$39,000	Agenda management Software
411-4541	Appraisal District Fees	\$2,000	\$2,000	\$38,000	
411-4711	Building Improvement/Maint	(\$30,000)	(\$30,000)	\$10,000	Reduce to \$10,000 for general repairs and maint
411-4712	Special Projects	\$75,000	\$75,000	\$100,000	Complete the UDC Project, Begin Cityworks Project
411-4731	Office Equipment	\$6,500	\$6,500	\$17,000	Copier Contract, Postage meter, Scanner Copier Contract.
411-4819	Local Organizations			\$2,500	Replacement Computers. New Phone system.
411-4819	Local Organizations	\$10,000	\$0	\$2,500	MHMR Cash Match for General Operations
411-4825	Grant Match RSRV			\$30,500	MHMR Mental Health Officer Grant Match
					CARE ACT Projects, Upgrade to the Council & Conference Rooms.
					Network Utility Building, Remote Telework.
<b>412-Streets Larry McConn</b>					
412-4311	Supplies	\$1,500	\$1,500	\$10,000	Street repair supplies Increased cost
412-4512	Equip Repairs and Maint		\$1,000	\$4,000	Increased cost
412-4532	Electricity		\$2,000	\$40,000	Add 10 street lights
412-4712	Street/Drainage Improvement	\$6,000	\$6,000	\$365,000	\$165 Seal Coat Projects, \$10K Drainage, \$40K minor street repairs, \$100K Terrahe, \$50K Autumn Dr. Engineering
412-4713	Street Signs	\$14,000	\$14,000	\$20,000	Repair and Replace Street signs, Upgrade Signs in Commercial/Retail area
412-4741	Equipment General		(\$6,000)	\$0	No equipment purchases for this year.
<b>413- Fire Department Chief Chad Hill</b>					
413-4211	Salaries	\$44,234	\$44,234	\$270,234	Increase to add 3 full-time 3 full-time equiv The coverage will be 7 days a week for 3 positions in the day and 2 postions at night.
413-4221	SS TAX EXP	\$3,372	\$3,372	\$20,672	Increase to contribution
413-4223	TMRS	\$8,800	\$8,800	\$8,800	Add retirement for 3 postions
413-4225	Emp. Health Ins	\$27,000	\$27,000	\$270,000	Add insurance for 3 postions
413-4315	Uniforms	\$300	\$300	\$2,300	Increased Cost
413-4355	Dues & Subs	\$1,000	\$1,000	\$3,000	Emergency Reporting Software
413-4411	Gas & Oil		(\$1,000)	\$4,000	Savings in cost
413-4510	Facility Maint		(\$4,900)	\$3,600	New Refrigerator and general repairs
413-4510	Facility Maint	\$17,000	\$0	\$3,600	Dayroom and Upstairs Workout Area Fire Fighters will Build it On Duty (frame \$3000 contracted out)
413-4515	Radio/Beepers		\$135,000	\$135,000	Shared Communication equipment, New mobile and portable radios. Annual service agreement.
413-4521	Workmans Comp		\$1,800	\$8,600	Increase for new postions
413-4587	Cont Education	(\$1,000)	(\$1,000)	\$3,200	Chief & FM CE Hours, Chief Officer 2 & 3 Classes
413-4589	Misc.		\$500	\$2,000	various small unbudgeted purchases
413-4313	Equip Replacement	\$5,500	\$5,500	\$5,500	Computer, IPAD for Engine 88,
413-4741	Equip General	\$16,000	\$10,000	\$10,000	New Fire Hoses, Vent Fan, A&B Foam,
413-4741	Equip General	\$4,000	\$0		Health and Fitness Equip Row Machine, Bike, Weights & Racks, Benches. Etc
413-4771	Truck(s)	\$75,000	\$55,000	\$55,000	Replace Fire Chief's Vehicle
413-4771	Truck(s)	\$171,000	\$132,500	\$132,500	2020 Ford 4x4 Brush Truck Cab and Chassis. Use new skid unit. Replace Fire Chief's Vehicle. Debt service for the Rescue Truck.
413-4816	911 (PSAP) Dispatch Service		(\$800)	\$10,000	See Attachment*
413-4817	BWD Dispatch Service		\$35,000	\$38,000	See Attachment*
<b>413- Fire Marshal/Inspections Fire Marshal Seth Ringler</b>					
416-4311	Supplies	\$250	\$250	\$250	
416-4315	Uniforms	\$200	\$200	\$200	
416-4411	Gas & Oil	\$800	\$800	\$800	
416-4571	Public Education	\$200	\$200	\$200	Public education materials
416-4587	Cont. Education	\$150	\$150	\$150	Books for Fire Technology Degree
416-4589	Misc	\$200	\$200	\$200	
416-4741	Equipment Gen	\$2,000	\$2,000	\$2,000	5 knox boxes and mounting hardware
<b>414- Police Department Chief David Mercer</b>					
414-4223	TMRS		\$1,900	\$16,500	
414-4311	Supplies		\$2,000	\$10,000	Increased Cost
414-4315	Uniforms		\$400	\$7,000	Increased Cost
414-4355	Dues & Fees		(\$600)	\$1,000	Reduced cost
414-4513	Tech Maintenance	\$25,000	(\$1,800)	\$31,500	Various software used by Law Enforcement
414-4515	Radio/Beeper		\$141,000	\$141,000	Shared Communication Equipment and New mobile and portable radios.
414-4571	DREAMS Program Expense		\$500	\$2,500	Increased Cost
414-4587	Cont. Education		\$500	\$6,000	Increased Cost
414-4741	Equipment Gen	\$93,500	\$52,000	\$52,000	3 new computers, Taser Payments, Taser Cartrages, Rifle and attachments, Car computer, Radar unit, Equipment for Patrol Cars,
414-4751	Vehicle	\$70,000	\$70,000	\$70,000	Two new Patrol cars (Tahoos)
414-4816	911 (PSAP) Dispatch Service		(\$800)	\$10,000	See Attachment*
414-4820	BWD Dispatch Service		\$41,000	\$44,000	See Attachment*
<b>415- Parks &amp; Recreation David Gist</b>					
415-4211	Salaries		\$4,000	\$75,000	Employee Transfers to and from different departments.
415-4741	Equipment General	\$14,000	\$70,500	\$70,500	New pickup, 72" mower with mulch kit, Slope Mower, Misc small equipment
415-4791	Park Improvements		\$153,000	\$153,000	ADA parking and sidewalks at the ballpark, scoreboards, sprinkler system at McDonald Park, General Improvements.
<b>422- CVB Denise Hudson</b>					
422-4211	Salaries	15,080.00	17,503.00	60,000.00	Add to part-time employee to help with Marketing & Event Center
422-4212	Overtime		(1,000.00)	0.00	
422-42221	SS Tax Exp		1,250.00	4,600.00	
422-4355	Dues & Fees		742.00	3,442.00	TACVB, THLA, TTIA & TMCN
422-4530	Internet-Website		26,500.00	30,000.00	Updates to the website with app & Visit Widget added



Line Item #	Description	Requested Amount +/-	CA Approved Change	Total Line Item	Note
422-4582	Advertising - Media	8,000.00	8,000.00	21,000.00	Various forms of publication promoting Early and its Hotels
422-4583	Promo Items	1,000.00	1,000.00	3,000.00	Give away to visitors to Early
422-4585	Travel Expense	1,135.00	1,135.00	4,135.00	Moved Texas Venue and Event Training under CVB from MDD
422-4587	Cont. Ed / Training	200.00	200.00	2,200.00	CVB training
422-4712	Special Projects	95,100.00	91,600.00	91,600.00	Sponsor local events that promote hotel stays, and host a summer concert series.
424-45100	Facility Maintenance		2,100.00	3,600.00	Resod grass and add crushed granite to the courtyard
424-4532	Electricity		1,500.00	6,500.00	Increase in cost.
424-4741	Site Improvements		22,500.00	25,000.00	Carpet main hall and Misc. Improvements.
<b>423- Early Showcase</b>		<b>Denise Hudson</b>			
		(\$95,400)	(\$95,400)	\$0	Remove the Early Showcase from 20/21 budget focus on various smaller events such as a summer concert series, and promoting non-profit events.
<b>424- Early Visitors and Event Center</b>		<b>Larry McConn/Denise Hudson</b>			
424-4510	Facility Maintenance		2,100.00	3,600.00	Resod grass and add crushed granite to the courtyard
424-4532	Electricity		1,500.00	6,500.00	Increase in cost.
424-4741	Site Improvements		22,500.00	25,000.00	Carpet main hall and Misc. Improvements.
<b>425- MDD</b>		<b>Larry McConn</b>			
425-4580	City Admin/Acct Services		\$25,300	\$41,700	Increase in fees to cover landscape and agric maint and operations. 50% of the new Executive Assistant Postion.
425-4585	Travel Expense	\$2,000	\$2,000	\$7,000	ICSC RECON LV Nevada
425-4586	Recruitment	\$3,000	\$33,300	\$33,300	Additional recruitment efforts. Attend more retail shows. Purchase a drone for marketing and recruitment.
427-4712	Special Projects	\$284,510	\$284,510	\$284,510	Added Debt Service for 405 Early Blvd. and 106 1/2 Early Blvd.
<b>426- MDD Property Management</b>		<b>Larry McConn</b>			
426-4721	Furniture	\$3,500	\$3,500	\$4,500	Replace Tables and Chairs
<b>451- Water</b>		<b>Nathan Land</b>			
451-4211	Salaries	\$16,973	\$17,503	\$301,000	New Part-Time Postion
451-4211	SS TAX EXP		\$2,000	\$22,500	Increase in Rates
451-4222	TEC Tax		\$1,100	\$1,200	Increase in Rates
451-4223	TMRS		\$2,100	\$10,800	Increase in contribution
451-4225	Emp. Health Ins		(\$9,000)	\$45,000	Shift one employee cost to Sewer
451-4411	Gas & Oil		(\$4,000)	\$8,000	reduction in consumption and price
451-4510	Facility Maint		(\$15,000)	\$15,000	Finished utility office remodel
451-4521	W/Comp		(\$1,300)	\$10,800	lower rate
451-4514	System Repairs	\$2,050	\$2,050	\$100,000	service 4 pumps station pumps (All American Pump)
451-4514	System Repairs		\$10,000	\$100,000	Increase the number of water meter replacements
451-4531	Telephone		\$400		Increase cost
451-4741	Equipment GEN	\$46,000	\$0	\$42,000	Mini Excavator
451-4742	System Improvement		(\$50,000)	\$130,000	Completed Water Tank Demo
451-4512	Equip. Exp.	\$2,800	\$2,800	\$19,200	all 4 tires on 2 backhoes. One needs them soon and the other won't be far behind.
<b>461- Sewer</b>		<b>Nathan Land</b>			
461-4741	Equip. Gen	\$45,950	\$0	\$0	Mini Excavator
461-4741	Equip. Gen	\$4,250	\$10,000	\$0	Genpack attachment for new mini excavator
461-4512	Equip RPR & Maintenance	\$6,613	\$27,000	\$27,000	Replacement of brushes, fluid and Labor from JWC to train on service. Service of 6 lift station pumps (All American Pump). Cost to pull and swap out Grinder (Service will depend on condition of current grinder)
461-4510	Facility Maintenance	\$6,115	\$4,000	\$4,000	465 feet of White tin fence with cap Quote(Sweetwater Steel)
461-4211	Salaries		\$2,100	\$84,100	step increase and certificate pay
461-4221	SS TAX EXP		\$250	\$6,500	increase in rate
461-4222	TEC TAX		\$400	\$500	increase in rate
461-4223	TMRS		\$400	\$3,200	Increase in salary line items affects retirement line item
461-441	Gas & Oil		(\$1,000)	\$6,500	Lower average consumption
461-4421	RPR & MAINT		(\$2,000)	\$4,500	Lower Maintenance cost
<b>462- Sewer (WWTP Agricultural Operations)</b>		<b>Tony Aaron/David Mercer</b>			
462-4311	Supplies	\$19,000	\$19,000	\$30,000	300lbs/ac to all irrigated \$55/ac-Pacman, 180, 360. 2 times
462-4311	Supplies	\$3,000	\$3,000	\$30,000	applied in Feb-irrigated fields -180, 360 & Pacman \$14/ac
462-4311	Supplies	\$5,000	\$5,000	\$30,000	dryland areas & around ponds & New Field across creek 60 ac/\$55ac
	Supplies	\$1,000		\$30,000	60 acre/\$14ac
	Supplies	\$1,700		\$30,000	20 ac field \$85/ac coastal in Feb
462-4311	Supplies	\$3,000	\$3,000	\$30,000	wrap
462-4512	Equip Repairs & Maint	\$500	\$500	\$2,500	blade replacement for cutter
462-4512	Equip Repairs & Maint	\$500	\$500	\$2,500	yearly service
462-4742	Site Improvement	\$2,000	\$3,000	\$8,000	storage building
462-4742	Site Improvement		\$5,000	\$8,000	Fencing along CR
462-4512	Equipm RPR & Maint		\$500	\$2,500	more frequent Maint
462-4741	Equip Gen		\$21,000	\$21,000	PTO Hay Rake, Mis small equipment purchase
462-4745	Contract Labor		(\$5,000)	\$5,000	Less Need for Contract work
<b>471- Sanitation</b>		<b>Nathan Land</b>			
471-4421	Repair & Maint	\$16,800	\$16,800	\$40,000	At 400 average per tire and replacing every tire on the big truck once throughout the year.
471-4421	Repair & Maint	\$9,000	\$9,000	\$40,000	oil/filter change and and all air and fuel filter changes
471-4741	Equip Gen	\$15,000	\$15,000	\$24,250	18 new dumpsters averaging 800 each plus freight
471-4221	Salaries		(\$3,100)	\$136,000	Newer Employees with lower hourly rate.
471-4222	TEC TAX		\$1,000	\$1,100	Increase in rate
471-4315	Uniforms		\$1,600	\$4,400	Part-Time employee uniforms
471-4411	Gas & Oil		(\$5,000)	\$22,000	Better fuel milage, lower price per gallon
471-4421	RPR & Maint		\$45,000	\$45,000	Newer equipment less major repairs
471-4512	Equipment RPR & MAINT		\$10,000	\$10,000	Newer equipment less major repairs
471-4741	Equip Gen		(\$5,000)	\$24,250	Fewer New Dumpsters budgeted
471-4771	Truck Notes		(\$11,437)	\$103,463	Paid of one note. Purchased new rearload truck diffrence in debt services payments.

October 2020

Administrative Personnel  
Pay Scale

Probationary period will be 1 year.

\*\*\*\*\*

Position	Hourly Rate	Year(s) Experience <sup>1</sup>
Clerk PT	\$10.20	0+ year experience
Clerk 0	\$11.22	0 - 1 year experience
Utility Billing 1	\$12.22	1+ - 3 years' experience
Admin Assit. 2	\$14.22	3+ - 6 years' experience
Exe Assit. 3	\$15.22	6+ - 10 years' experience

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

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

Longevity: .03 per hour after 12 months for every year of service.

Departmental Certificate pay<sup>2</sup>:

Texas Municipal Clerk Cert.	\$225 per month	\$2700/annual
Code Enforcement Officer	\$ 75 per month	\$ 900/annual
Code Enforcement Officer <sup>2</sup>	\$125 per month	\$1500/annual
International Residential Building Code Cert.	\$ 75 per month	\$ 900/annual
International Commercial Building Code Cert.	\$ 75 per month	\$ 900/annual

<sup>1</sup> Years of experience are used as a guideline for step pay, but work performance must demonstrate the employee's skills, and ability to promote to the next level.

<sup>2</sup> Only Full-time personnel are eligible for Rank and/or Certification Pay



October 2020

Public Works & Parks and Recreation  
Pay Scale

Probationary period will be 1 year.

\*\*\*\*\*

Position	Hourly Rate	Year(s) Experience <sup>1</sup>
Laborer 0	\$10.20	0 - 1 year experience
Laborer 1	\$11.20	1+ - 3 years' experience
Skl.Laborer 2	\$13.20	3+ - 6 years' experience
Skl.Laborer 3	\$14.20	6+ - 10 years' experience
Equip.Oper 4 <sup>2</sup>	\$15.20	10+ years' experience

Rank Pay	Hourly Rate	Year(s) Experience
Crew Chief 0	\$15.83	0 - 1 year experience
Crew Chief 1	\$16.83	1+ years' experience

Commercial DL Pay <sup>3</sup>	Hourly Rate
	\$1.00

Longevity: .03 per hour after 12 months for every year of service.

Certificate pay for Water, Sewer, or Sanitation<sup>4</sup>:

Class D	\$ 75 per month	\$ 900/annual
Class C	\$125 per month	\$1500/annual
Class B	\$150 per month	\$1800/annual
Class A	\$200 per month	\$2400/annual

<sup>1</sup> Years of experience are used as a guideline for step pay, but work performance must demonstrate the employee's skills, and ability to promote to the next level.

<sup>2</sup> For an employee to qualify for Equipment Operator pay the employee must hold certification for multiple pieces of equipment, have attended safety training for the equipment, and demonstrate the skills necessary to operate the equipment.

<sup>3</sup> The hourly rate for CDL pay will be added to the base hourly rate of an employee who holds a valid Class B Texas Commercial Driver's License.

<sup>4</sup> Only Full-time personnel are eligible for Rank and/or Certification Pay

October 2020

## EARLY POLICE DEPT. PAY SCALE

All Patrolmen must be certified before hire.

Probationary period will be 1 year.

\*\*\*\*\*

Position	Rate	Year(s) Experience <sup>1</sup>
Peace Officer 0	\$32,640	0 - 1 year experience
Peace Officer 1	\$33,680	1+ - 3 years' experience
Peace Officer 2	\$35,210	3+ - 6 years' experience
Peace Officer 3	\$36,230	6+ - 10 years' experience
Peace Officer 4	\$39,290	10+ years' experience
Sergeant w/CID	\$300 month	\$3600/annual
Sergeant	\$200 month	\$2400/annual
Corporal	\$ 75 month	\$900/annual

Longevity: .03 per hour after 12 months for every year of service.

Certificate pay<sup>2</sup>:

Intermediate	\$125 per month	\$1500/annual
Advanced	\$175 per month	\$2100/annual
Adv/Instructor <sup>3</sup>	\$200 per month	\$2400/annual
Master	\$225 per month	\$2700/annual
Medical*	\$50 per month	\$600/annual
K-9	\$100 per month	\$1200/annual
Position	Hourly Rate	Year(s) Experience <sup>14</sup>
Clerk PT	\$10.20	0+ year experience
Clerk 0	\$11.22	0 - 1 year experience
Utility Billing 1	\$12.22	1+ - 3 years' experience
Mun.Ct.Clrk 2	\$14.22	3+ - 6 years' experience
Mun.Ct.Clrk 3	\$15.22	6+ - 10 years' experience

Municipal Court Clerk Certificate pay<sup>5</sup>:

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

<sup>1</sup> Experience is based on actual certification and professional Peace Officer

<sup>2</sup> Only Full-time personnel are eligible for Rank and/or Certification Pay

<sup>3</sup> Instructor Certificate Pay requires annual documentation of trainings performed by the instructor that benefit the department.

<sup>4</sup> Years of experience are used as a guideline for step pay, but work performance must demonstrate the employee's skills, and ability to promote to the next level.

<sup>5</sup> Only Full-time personnel are eligible for Rank and/or Certification Pay

October 2020

## EARLY FIRE DEPT. PAY SCALE

All Full-Time Firefighters must be certified before hire.

Probationary period will be 1 year.

\*\*\*\*\*

Position	Rate	Year(s) Experience <sup>1</sup>
Firefighter 0	\$32,640	0 - 1 year experience
Firefighter 1	\$33,680	1+ - 3 years' experience
Firefighter 2	\$35,210	3+ - 6 years' experience
Firefighter 3	\$36,230	6+ - 10 years' experience
Firefighter 4	\$39,290	10+ years' experience

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

Longevity: .03 per hour after 12 months for every year of service.

Certificate pay<sup>2</sup>:

Intermediate	\$125 per month	\$1500/annual
Advanced	\$175 per month	\$2100/annual
Adv/Instructor <sup>3</sup>	\$200 per month	\$2400/annual
Master	\$225 per month	\$2700/annual

Medical Certificates:

EMT Basic	\$ 50 per month	\$ 600/annual
AEMT	\$ 75 per month	\$ 900/annual
EMT Paramedic	\$100 per month	\$1200/annual

### Volunteer Fire Fighter Response Pay<sup>4</sup>

Paid Response<sup>5</sup>

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

### Budgetary Limitations

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

<sup>1</sup> Experience is based on actual State certification and professional firefighter experience.

<sup>2</sup> Only Full-time personnel are eligible for Rank and/or Certification Pay

<sup>3</sup> Instructor Certificate Pay requires annual documentation of trainings performed by the instructor that benefit the department.

<sup>4</sup> Full-time employed Fire Fighters are not eligible for this pay.

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

## EMPLOYEE BENEFITS

### **INSURANCE** – TML-IEBP (Texas Municipal League Intergovernmental Employee Benefit Pool)

- MEDICAL / DENTAL / VISION
- Life insurance & Accidental Death/Dismemberment (\$10,000)
- City Pays 100% of Employee coverage
- Dependent coverage available, paid by Employee via payroll deductions
- Employee Assistance Program up to 6 sessions per year/per employee & family – **All** employees
- AFLAC supplemental policies available thru payroll deductions

### **RETIREMENT** – TMRS (Texas Municipal Retirement System)

- 5% deducted from Employee each pay period
- City contributes up to 7.5% to accumulation fund (1:1.5 ratio)

### **SICK LEAVE** - 6 DAYS PER YEAR

- Accrued each pay period to a maximum of 30 days = 240 Hours
- Sept. 30 each year, Employee with more than 240 Hours receives a check for all hours over 240
- 5 Days emergency sick leave may be granted each year for Family illness, etc.

### **VACATION** - ACCRUES ON HIRE DATE EACH YEAR

- After 1 year – 5 Days
- 2 to 8 years - 10 Days
- Over 8 years – 15 Days
- May accrue maximum of 20 Days = 160 Hours
- “Buy Back” option up to 40 hours over 160 hours maximum accrual per year

### **PERSONAL DAYS** – 2 DAYS PER CALENDAR YEAR

### **HOLIDAYS** - 13 DAYS PER YEAR

- HOLIDAY PAY GRANTED AFTER 30 DAYS OF EMPLOYMENT

NEW YEARS DAY	JAN 1 <sup>ST</sup>
MARTIN LUTHER KING JR. DAY	3 <sup>RD</sup> MONDAY IN JAN
PRESIDENTS DAY	3 <sup>RD</sup> MONDAY IN FEB
GOOD FRIDAY	FRIDAY BEFORE EASTER
MEMORIAL DAY	LAST MONDAY IN MAY
INDEPENDENCE DAY	JULY 4 <sup>TH</sup>
LABOR DAY	1 <sup>ST</sup> MONDAY IN SEPT
VETERANS DAY	NOVEMBER 11 <sup>TH</sup>
THANKSGIVING DAY	4 <sup>TH</sup> THURSDAY IN NOV.
DAY AFTER THANKSGIVING	FRIDAY
CHRISTMAS EVE	DEC 24 <sup>TH</sup>
CHRISTMAS DAY	DEC 25 <sup>TH</sup>
BIRTHDAY HOLIDAY – 1 day within a pay period of employee’s birthday	

### **FUNERAL LEAVE** - 5 DAYS PER YEAR

### **LONGEVITY** – MAXIMUM BASED ON 5 YEARS TIME IN SERVICE

12 – 24 MONTHS	=	.03 per hr.
24 – 36 MONTHS	=	.06 per hr.
36 – 48 MONTHS	=	.09 per hr.
48 – 60 MONTHS	=	.12 per hr.
Over 60 MONTHS	=	.15 per hr.
ALL OVER 60 MONTHS = .03 per hr. (\$62.40 per year)		

### **UNIFORMS (Public Works)**

- City provides laundered shirts and pants each week from a uniform company
- City purchases 1 pair of boots annually for employee

## Sec. 1.1      **Vacation Leave.**

- A. Eligibility.** Full-time regular employees earn vacation leave in accordance with this section, but vacation leave may not be taken until the employee has completed twelve (12) months of service. Vacation leave does not vest during the first twelve (12) months of employment, and vacation leave is forfeited if the employee terminates employment before completing twelve (12) months of service.
- B. Vesting and accrual.** An employee's accrual of vacation leave vests upon completion of twelve (12) months full time continuous employment. Except as provided in Subsection (d), full-time employees shall earn vacation leave as follows:

Regular Employees Annual		Annual Accrual
Service	Accrual	Rate
1 year	40 hrs	40 hrs
2-8 yrs	80 hrs	80 hrs
8+ yrs	120 hrs	120 hrs

- C. Use of vacation leave.** Employees are encouraged to use their vacation time each year. Vacation leave shall be taken at a time approved by the Department Head giving due consideration to the needs of the City and interests of the employee. Normally, no more than 10 working days of vacation shall be taken consecutively without prior approval of the City Administrator.
- D. Accumulation.** Employees' accumulated vacation will be capped at a maximum of 160 hours plus their annual vacation accrual hours.
- E. Miscellaneous vacation rules.** Vacation leave will be administered according to the following rules:
1. Vacation time will be charged only for time during which the employee would ordinarily have worked;
  2. If an official paid holiday falls within an employee's vacation leave, the employee will not be charged a vacation day for the same day as the holiday;
  3. Employees who are transferred, promoted, or demoted shall retain accrued vacation time;
  4. With the approval of the Department Head, vacation may be taken in eight (8) hour increments or less (twelve (12) hours or less for Fire Suppression employees);
  5. Vacation time shall not be advanced to employees;
  6. Department Head vacations require City Administrator approval.
- F. Vacation Leave "Buy Back".** As a part of the City's "Buy Back" provisions, a full-time employee having accrued over 160 hours may receive payment for up to 40 hours of vacation leave so long as does not lower the employee's accumulated hours below the 160 hours. This "Buy Back" is for up to 40 hours in one fiscal year and must be taken as one lump sum payment. All the necessary payroll taxes and deductions apply. Payment shall be based on the employee's rate of pay at the time of the "Buy Back". The request for the "Buy Back" can be made by filling out and submitting the designated

request form. The pay for this "Buy Back" will be received on the employees next pay period after the form is submitted and approved.<sup>1</sup>

- G. Payment upon separation or Transition to Part Time Status.** An employee who has completed at least twelve (12) months of full time continuous service with the City, upon separation from employment or transition to part time status, is entitled to be paid for all accrued vacation leave.

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<sup>1</sup> Added 08/24/2020





**2020-2021**

**THE CITY OF EARLY**

**WILL BE CLOSED ON THE FOLLOWING HOLIDAYS**

	<b><u>HOLIDAY</u></b>	<b><u>DAYS CLOSED</u></b>
<b>2020</b>	Veterans Day	<b>Tuesday, November 11<sup>th</sup></b>
	Thanksgiving	<b>Thursday, November 26<sup>th</sup> Friday, November 27<sup>th</sup></b>
	Christmas	<b>Thursday, December 24<sup>th</sup> Friday, December 25<sup>th</sup></b>
<b>2021</b>	New Year's Day	<b>Friday, January 1<sup>st</sup></b>
	MLK	<b>Monday, January 18<sup>th</sup></b>
	Presidents' Day	<b>Monday, February 15<sup>th</sup></b>
	Good Friday	<b>Friday, April 2<sup>nd</sup></b>
	Memorial Day	<b>Monday, May 31<sup>st</sup></b>
	Independence Day	<b>Monday, July 5<sup>th</sup></b>
	Labor Day	<b>Monday, September 6<sup>th</sup></b>
	Veterans Day	<b>Thursday, November 11<sup>th</sup></b>
	Thanksgiving	<b>Thursday, November 25<sup>th</sup> Friday, November 26<sup>th</sup></b>
	Christmas	<b>Thursday, December 23<sup>rd</sup> Friday, December 24<sup>th</sup></b>

## **WATER RATES 2020**

**SECTION 1.** Monthly rates for all residential and commercial customers shall be:

Inside city limits:

- \$25.00 minimum base charge;
- \$ 7.95 per thousand gallons for 0 to 5,000 gallons;
- \$ 8.35 per thousand gallons for 5,000 to 10,000 gallons;
- \$ 9.25 per thousand gallons for all usage over 10,000 gallons.

Outside city limits:

- \$40.00 minimum base charge;
- \$ 7.95 per thousand gallons for 0 to 5,000 gallons;
- \$ 8.35 per thousand gallons for 5,000 to 10,000 gallons;
- \$ 9.25 per thousand gallons for all usage over 10,000 gallons.

**SECTION 3.** Water deposits for residential and commercial customers shall be:

- \$ 75.00 for residential customers (Homeowners)
- \$100.00 for residential customers (Renters)
- \$125.00 for commercial customers

**SECTION 4.** Connection charge or tap fee for a new service will be:

	¾ inch tap	\$ 500.00
	1 inch tap	\$ 625.00
	1½ inch tap	\$ 1000.00
	2 inch tap	\$ 1300.00
Fire tap fee:	6 inch tap	\$ 1500.00
	8 inch tap	\$ 1750.00

**SECTION 5.** If service is disconnected for non-payment, there will be a \$25.00 fee for reconnection.

**SECTION 6.** Where a meter serves more than one (1) residence or dwelling there shall be an additional minimum base charged for each additional residence or dwelling unit.

**SECTION 7.** A \$10.00 late fee will be added to bills not paid by 10<sup>th</sup> of the month due date.

**SECTION 8.** Construction meter will require \$500.00 deposit.

**SECTION 9.** Bulk water will be charged at \$15.00 per thousand gallons.

## SEWER RATES 2020

### SECTION 1. Monthly rates for all residential and commercial customers shall be:

Inside city limits:

Residential:

\$18.50 minimum for the first 3,000 gallons  
\$ 4.20 per thousand gallons for the next 7,000 gallons with  
a ceiling of \$47.90 on each residence.

Multi-family:

Rate I (10 units and under)

\$37.00 minimum for first 3,000 gallons  
\$ 4.20 per thousand for the next 7,000 gallons;  
\$ 3.35 per thousand for the next 10,000 gallons;  
\$ 2.90 per thousand for all over 20,000 gallons.

Rate II (over 10 units)

\$46.50 minimum for first 3,000 gallons  
\$ 4.20 per thousand for the next 7,000 gallons;  
\$ 3.35 per thousand for the next 10,000 gallons;  
\$ 2.90 per thousand for all over 20,000 gallons.

Commercial:

\$18.50 minimum for the first 3,000 gallons  
\$ 4.20 per thousand for the next 7,000 gallons;  
\$ 3.35 per thousand for the next 10,000 gallons;  
\$ 2.90 per thousand for all over 20,000 gallons.

Outside city limits:

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

### SECTION 2. Connection charge or tap fee for a new service will be:

4" tap           \$200.00  
6" tap           \$600.00/plus cost of manhole, if required

## SANITATION RATES 2020

### Section 1. Monthly rates for all residential and commercial customers shall be:

Residential:     \$20.00 plus tax  
                      \$15.00 plus tax – for additional rollout container

Commercial:   \$20.00 plus tax  
                      \$25.00 plus tax – 300 gallon container

\*Request for extra pickup will be billed at \$25.00 each.

Commercial Dumpsters:

\$ 36.00 plus tax   1 pickup per week  
\$ 56.00 plus tax   2 pickups per week  
\$ 76.00 plus tax   3 pickups per week  
\$ 96.00 plus tax   4 pickups per week  
\$116.00 plus tax   5 pickups per week

\*Request for extra pickup will be billed at \$36.00 each.

Outside city limits:   \$30.00 plus tax  
                              \$25.00 plus tax – for additional rollout container

## Adopted Tax Rates & Exemptions

Entity (Entity Code)	2019 Tax Rate	2018 Tax Rate	2017 Tax Rate	Exemptions <i>(subject to application and verification of eligibility)</i>			
				Homestead	Over 65	Disability	Disabled Veteran
<b>Bangs ISD (SBA)</b>	<b>1.115</b>	<b>1.2038</b>	<b>1.2100</b>	<b>25,000</b>	<b>10,000</b>	<b>10,000</b>	<b>5,000-12,000</b>
<b>Blanket ISD (SBL)</b>	<b>1.04</b>	<b>1.1100</b>	<b>1.1100</b>	<b>25,000</b>	<b>10,000</b>	<b>10,000</b>	<b>5,000-12,000</b>
<b>Brookesmith ISD (SBK)</b>	<b>1.12775</b>	<b>1.2388</b>	<b>1.2453</b>	<b>25,000</b>	<b>10,000</b>	<b>10,000</b>	<b>5,000-12,000</b>
<b>Brownwood ISD (SBR)</b>	<b>1.1251</b>	<b>1.2051</b>	<b>1.2151</b>	<b>25,000</b>	<b>10,000</b>	<b>10,000</b>	<b>5,000-12,000</b>
<b>Early ISD (SEA)</b>	<b>1.35685</b>	<b>1.4585</b>	<b>1.3995</b>	<b>25,000</b>	<b>10,000</b>	<b>10,000</b>	<b>5,000-12,000</b>
<b>May ISD (SMA)</b>	<b>1.22</b>	<b>1.2967</b>	<b>1.3023</b>	<b>25,000</b>	<b>10,000</b>	<b>10,000</b>	<b>5,000-12,000</b>
<b>Zephyr ISD (SZE)</b>	<b>1.215</b>	<b>1.3151</b>	<b>1.3196</b>	<b>25,000</b>	<b>10,000</b>	<b>10,000</b>	<b>5,000-12,000</b>
<b>City of Bangs (CBA)</b>	<b>0.7189</b>	<b>0.7097</b>	<b>0.6975</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000-12,000</b>
<b>City of Blanket (CBL)</b>	<b>0.4404</b>	<b>0.4404</b>	<b>0.4098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000-12,000</b>
<b>City of Brownwood (CBR)</b>	<b>0.7869</b>	<b>0.7869</b>	<b>0.7946</b>	<b>0</b>	<b>15,000</b>	<b>10,000</b>	<b>5,000-12,000</b>
<b>City of Early (CEA)</b>	<b>0.5410</b>	<b>0.5410</b>	<b>0.5510</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>5,000-12,000</b>
<b>Brown County General Fund (GBC)</b>	<b>0.5104</b>	<b>0.5187</b>	<b>0.5377</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>5,000-12,000</b>
<b>Brown County Road &amp; Flood (RRF)</b>	<b>0.0896</b>	<b>0.0960</b>	<b>0.0860</b>	<b>3,000</b>	<b>7,000</b>	<b>0</b>	<b>5,000-12,000</b>

*All tax rates are per \$100 valuation.*