



# 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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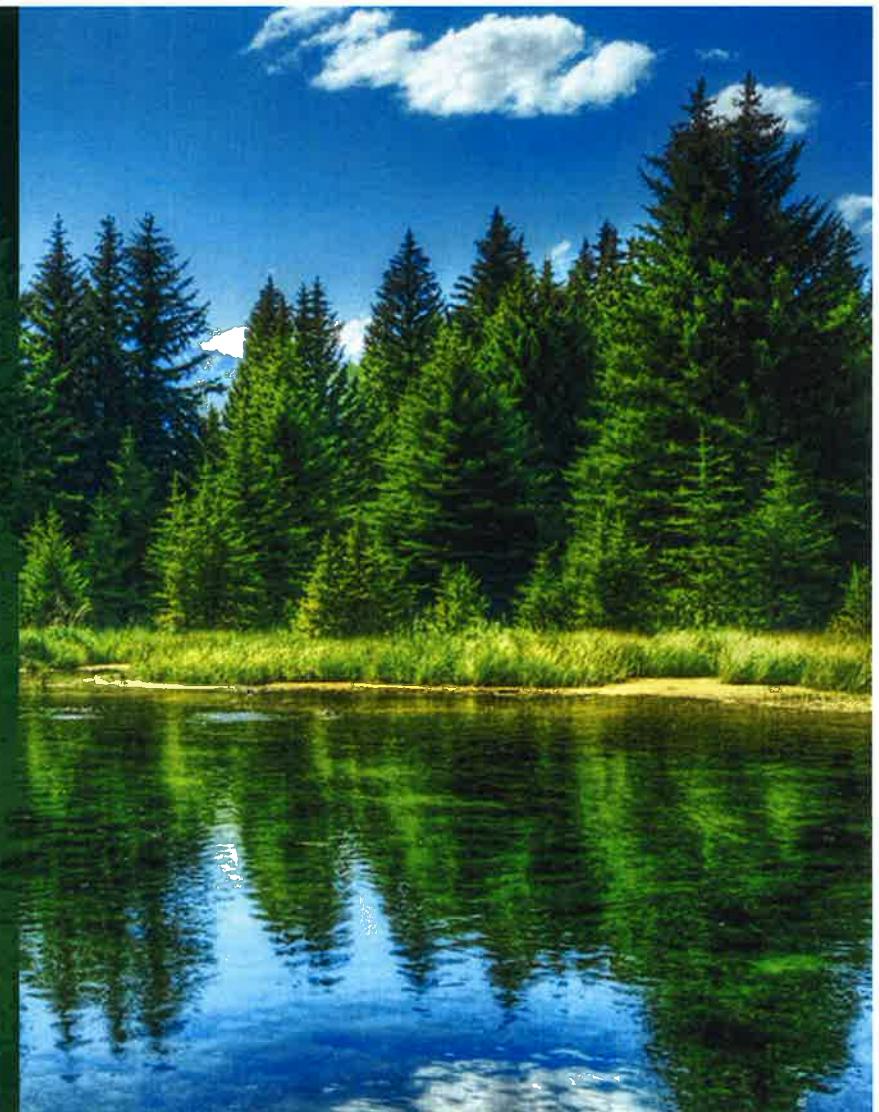
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August 14, 2020

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 X \$134,719 / 100 = \$715 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 |
|----------------|----------------------|---------------------------------|---------------|---------------------|
| \$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)<br>Aug (I) | General RFGD Sewer Bond<br>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)<br>Aug (I) | 09 Certificates of Obligation refinance 2015 (Water Project) | 2035         | \$4,532,000         |
| \$81,100           | Feb (P&I)<br>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)<br>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 Terra Ha 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<br>Rate | No New Revenue<br>Rate 20/21 | Proposed Rate 20/21   | Voter<br>Approval Rate<br>20/21 | De Minimis<br>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) X (Taxable Value of your Property) / 100**

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

0.5310 X \$50,000 / 100 = \$266 per year

0.5310 X \$100,000 / 100 = \$531 per year

0.5310 X \$134,719 / 100 = \$715 per year

(Average Home in Early, Texas)

0.5310 X \$150,000 / 100 = \$797 per year

0.5310 X \$200,000 / 100 = \$1062 per year

0.5310 X \$250,000 / 100 = \$1328 per year

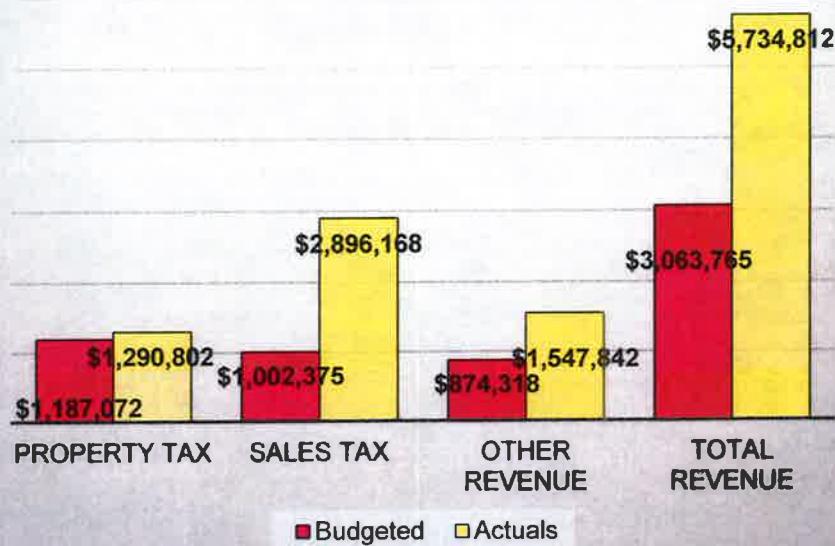
0.5310 X \$300,000 / 100 = \$1593 per year

## How the Tax Rate Applies to Your Property

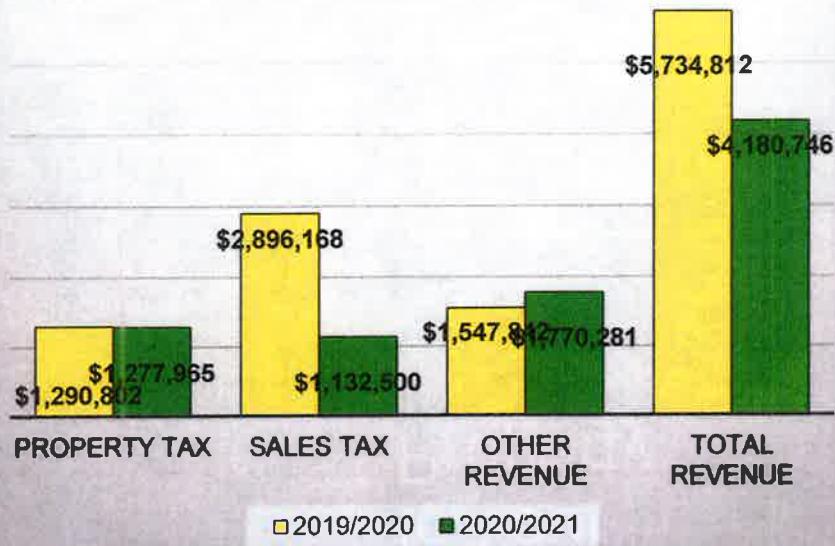
- This rate will collect \$1,240,385 in revenue from Property Tax.
- The City of Early is projected to collect \$1,192,500 in Sale Tax Revenue.
- To raise that much more off of Property Tax, it would require adding 0.5800 to the Property Tax Rate
- Without sales tax the Property Tax Rate would need to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

# General Fund Revenue

Revenue 2019/2020



Revenue 2020/2021



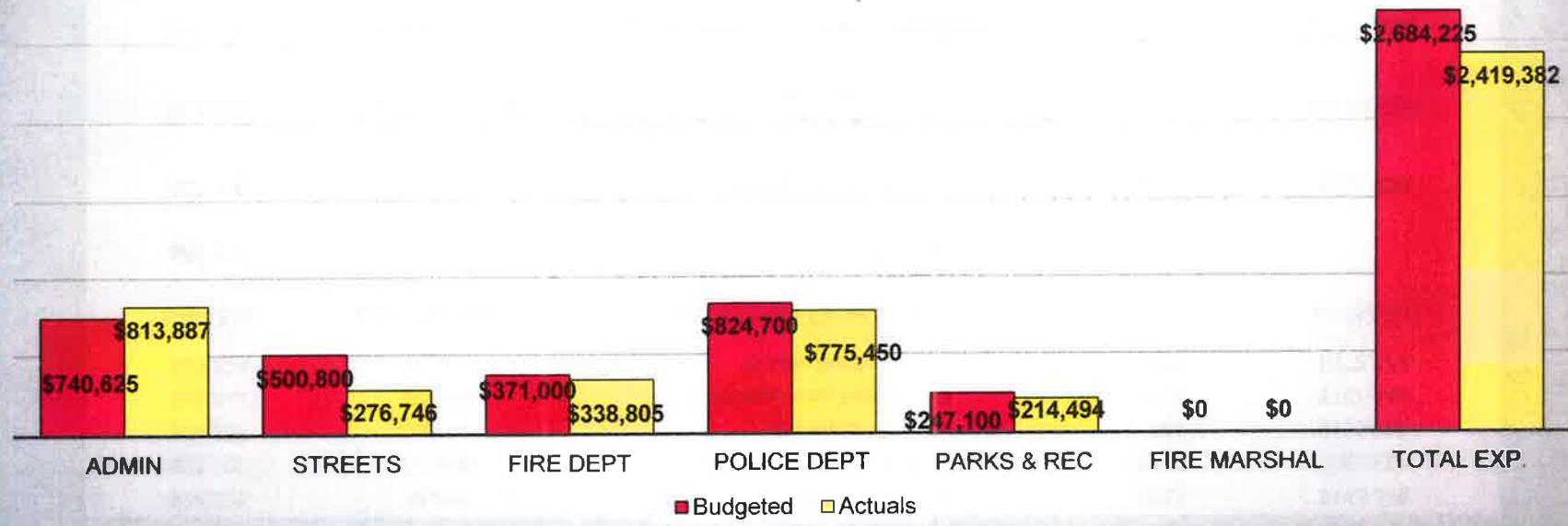
- 2019/2020 Revenue is +87.181% over budget projections
- 2020/2021 Revenue Projection is + 36.457% over 2019/2020 Budgeted Revenue. Most of this is associated with a large beginning fund balance.

## 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                      |
| <b>\$344,538</b>   | 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

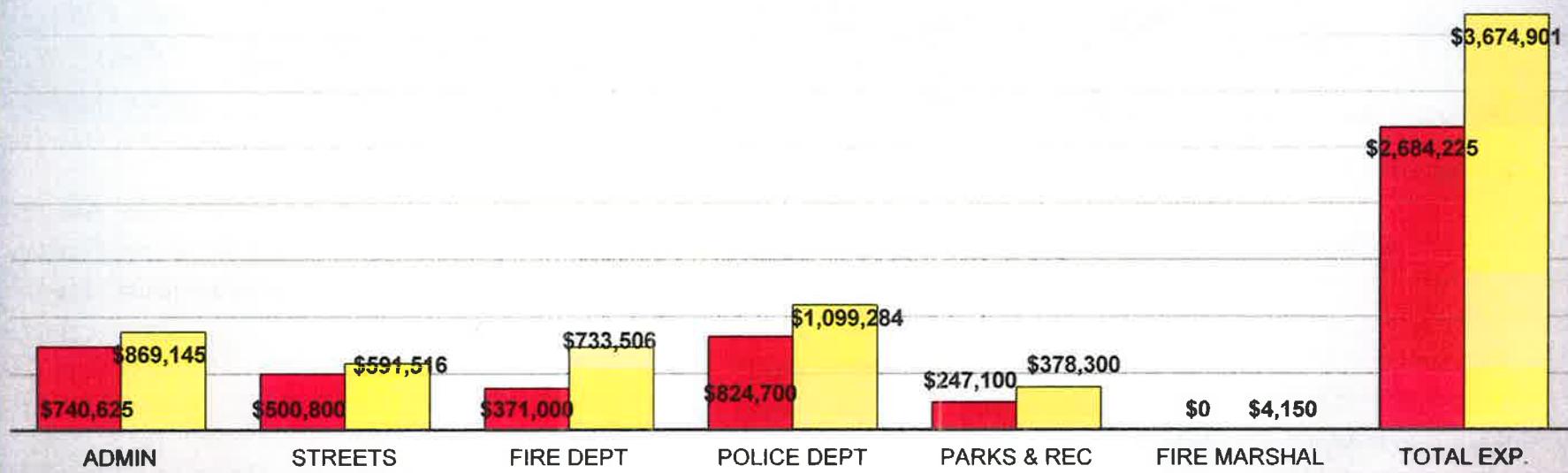
2019/2020



- 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

## 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<br>Description |                             |         | Department Req | CA Approve           | Budget Total   |
|----------------------------|-----------------------------|---------|----------------|----------------------|--|
| 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 & Rec

| 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

## 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

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

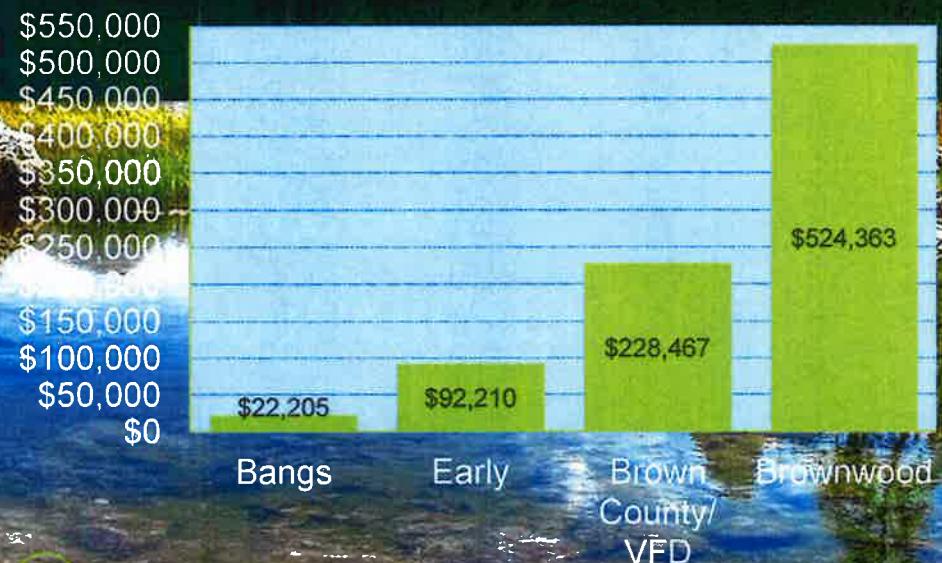
### Non 911 Dispatch Service

- 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

# 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

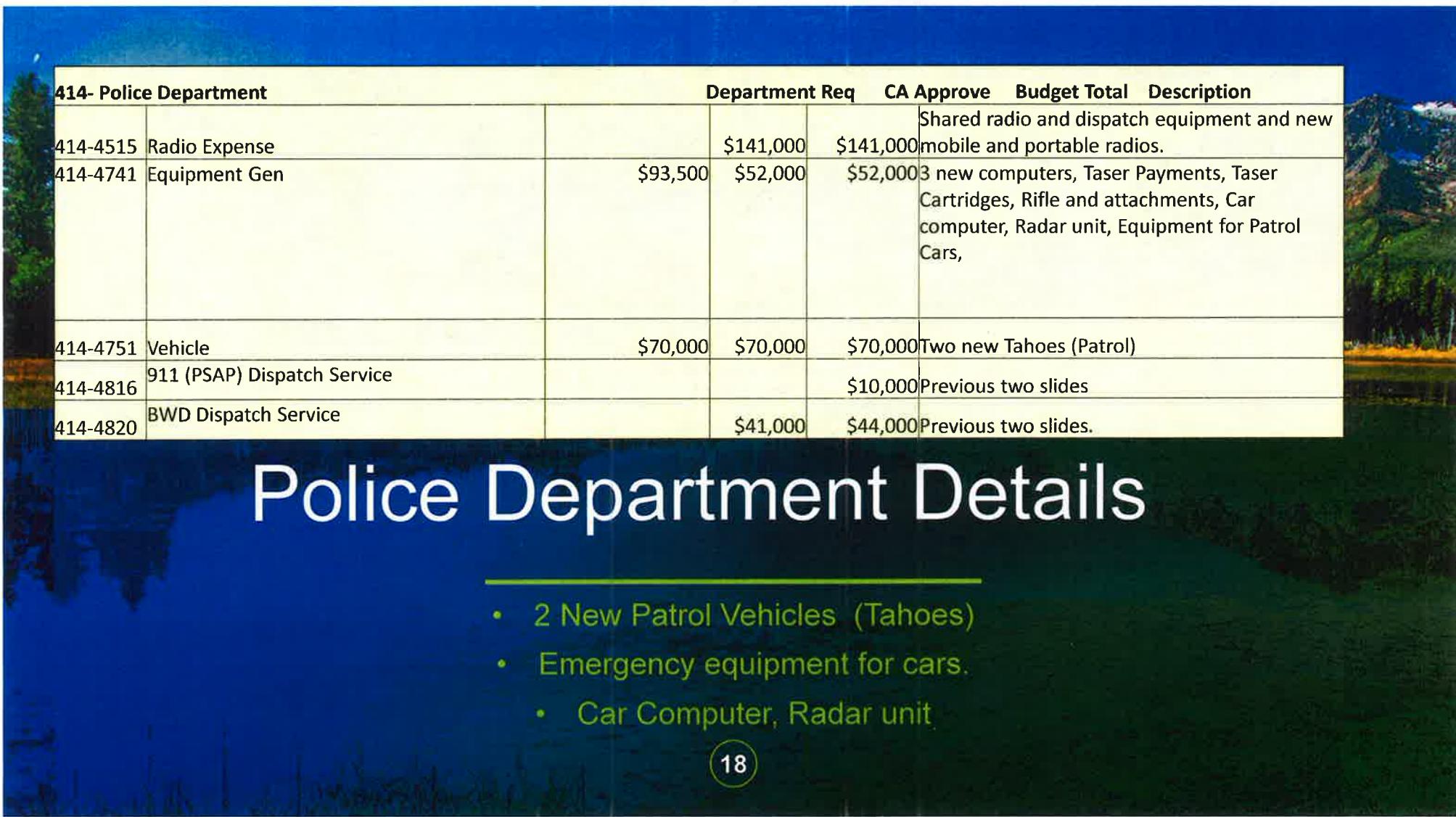
Total Dispatch Budget for  
2020/2021 \$92,210

# First Responder Radio Communication Equipment

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| <b>City of Early's Cost</b>                 | <b>Cost</b>      |
|---|------------------|
| 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

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- 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

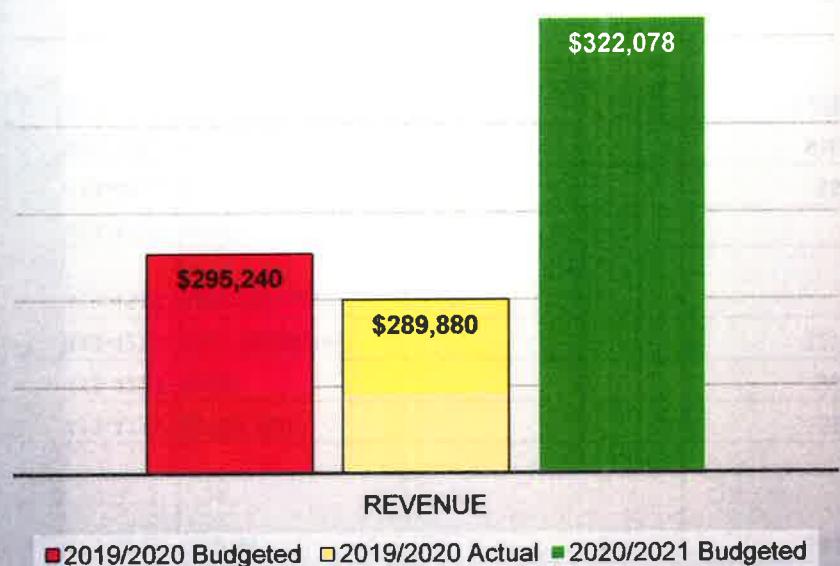
# Fire Department

| 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  |

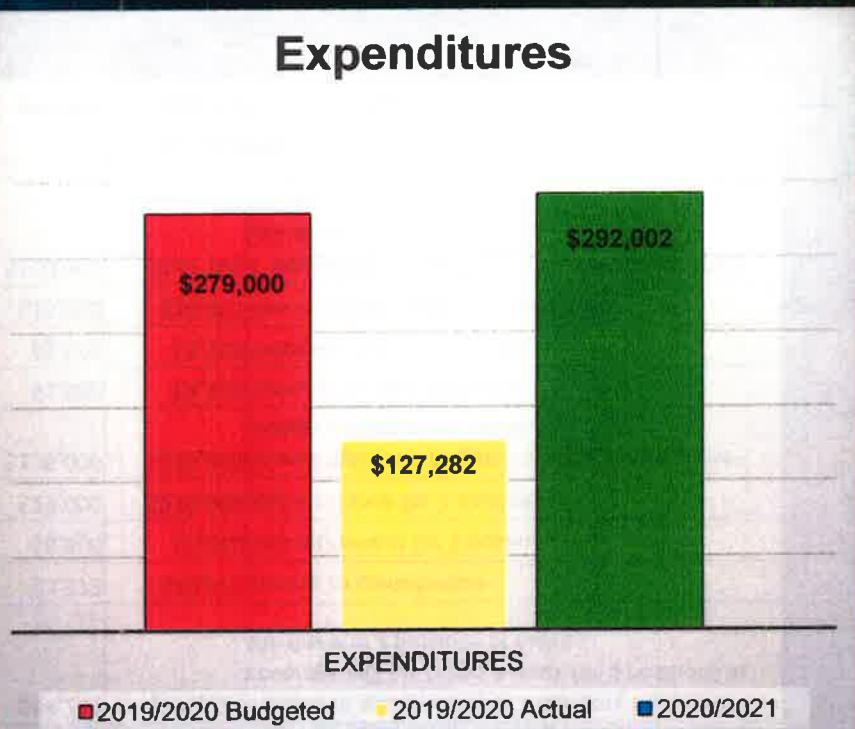
- 2014/15 Budget \$ 74,500
- 2020/21 Budget \$733,506
- This represents a 885% over 7 years.

# 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

## Notable Changes in the Budget and Marketing Strategy.

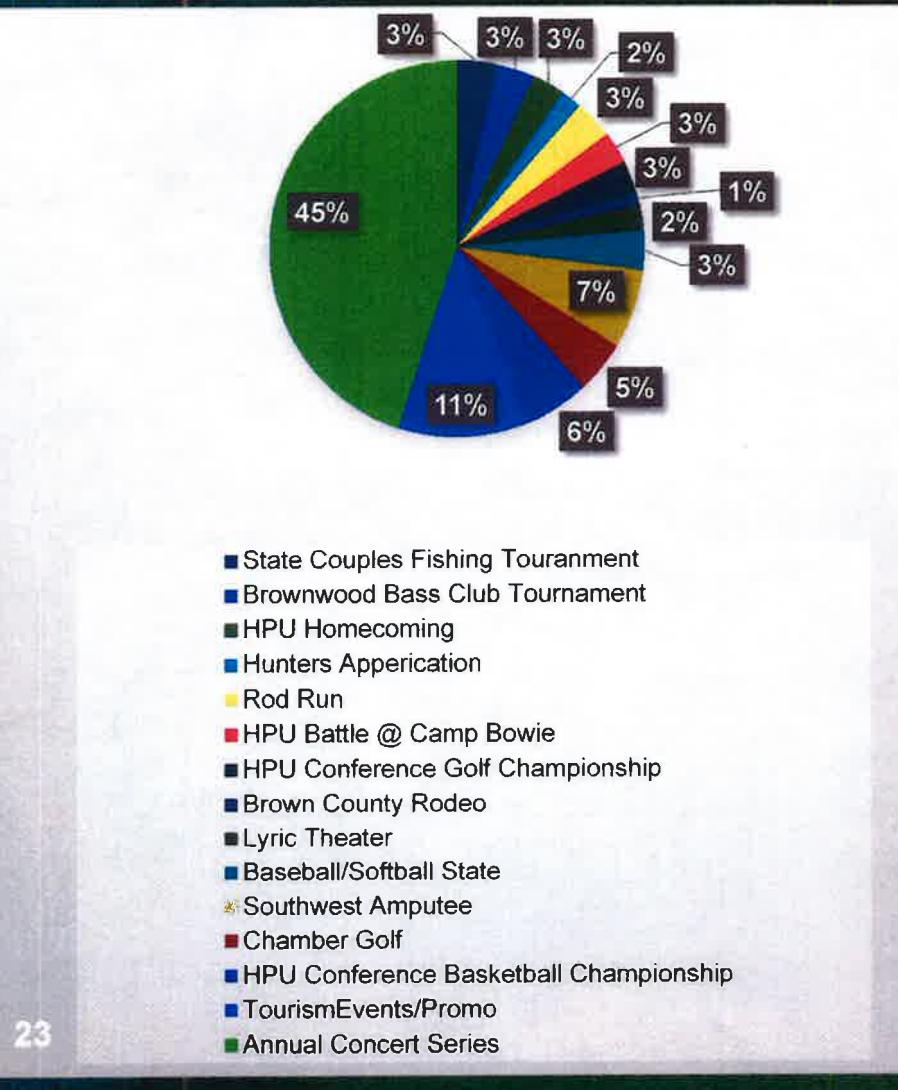
- New Part-Time Employee to assist in the Event Center Operations and marketing material development.
- Promote small events and events that qualify by other entities.
- Possible Summer Concert Series using various locations.
- No Showcase budgeted for 2020/2021



# 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.

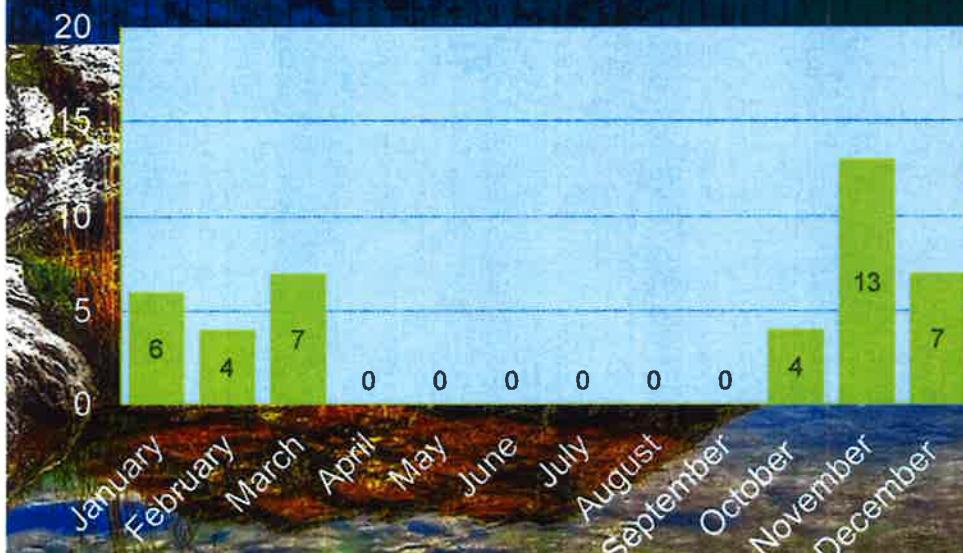
\$91,262 Special Projects



# 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.

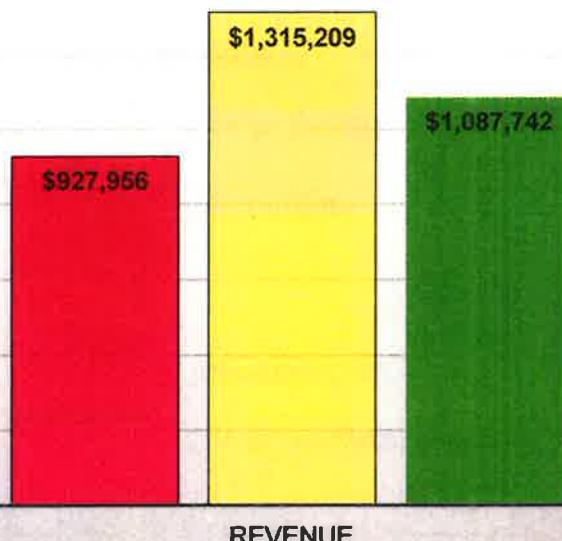
# Early CVB & Event Center

## 422- CVB

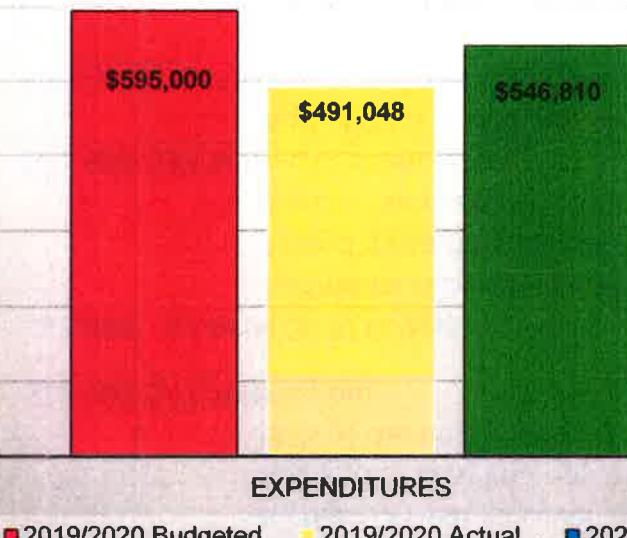
|           |                     |           |           |           |           |   |
|-----------|---------------------|-----------|-----------|-----------|-----------|---|
| 422-4211  | Salaries            | 15,080.00 | 17,503.00 | 0         | 60,000.00 | Add to part-time employee to help with Marketing & Event Center |
| 422-42221 | SS Tax Exp          |           | 1,250.00  | 4,600.00  |           |   |
| 422-4530  | Internet-Website    |           | 26,500.00 | 0         | 30,000.00 | Updates to the website with app & Visit Widget added            |
| 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  |           | Giveaways 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         |
| 422-4712  | Special Projects    | 95,100.00 | (25,000)  | 91,600.00 |           | See Details   |
| 424-4741  | Site Improvements   |           | 22,500.00 | 0         | 25,000.00 | Carpet main hall and Misc. 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.               |
| 425-4580 | City Admin/Acct Services |           | \$25,300  | \$41,700  | 50% of the new Executive Assistant Postion.                                       |
| 425-4585 | Travel Expense           | \$2,000   | \$2,000   | \$7,000   | ICSC RECON LV Nevada  |
|          |                          |           |           |           | Additional recruitment efforts.   |
| 425-4586 | Recruitment              | \$11,000  | \$11,000  | \$33,300  | Attend more retail shows. Purchase a drone for marketing and recruitment efforts. |
| 427-4712 | Special Projects         | \$284,510 | \$284,510 | \$284,510 | Added Debt Service for 405 Early Blvd. and 106 1/2 Early Blvd.                    |

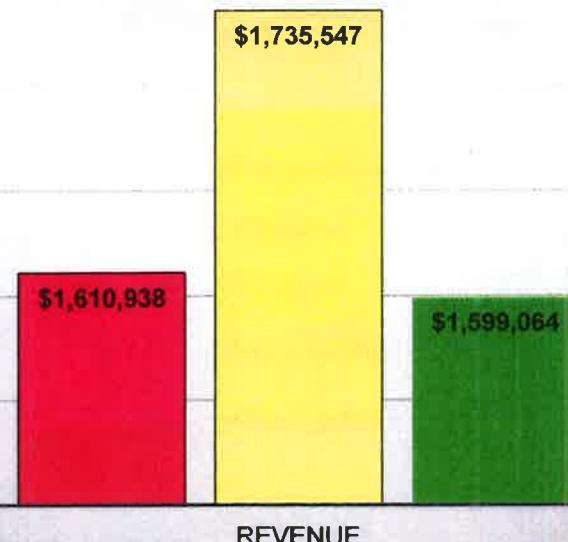
## 426- MDD Property Management

|          |           |         |         |         |                           |
|----------|-----------|---------|---------|---------|---------------------------|
| 426-4721 | Furniture | \$3,500 | \$3,500 | \$4,500 | Replace Tables and Chairs |
|----------|-----------|---------|---------|---------|---------------------------|

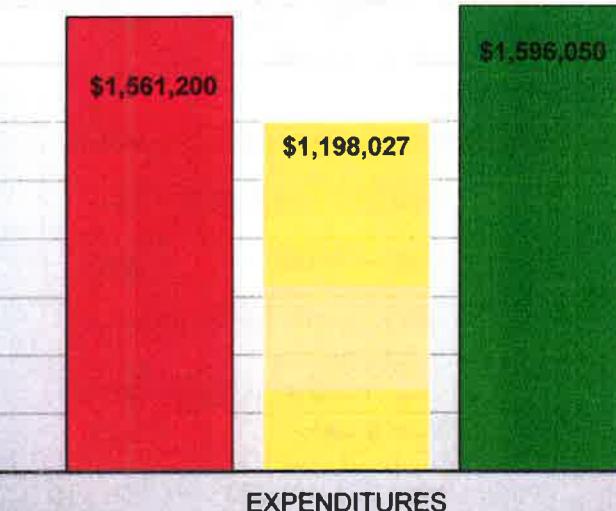
- Add Executive Assistant
- Increase Recruitment Efforts
- Purchase a Drone for Marketing and recruitment efforts
- Add Debt Service for new properties.

# Water Revenue & Expenditure

## Revenue



## Expenditures



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

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

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

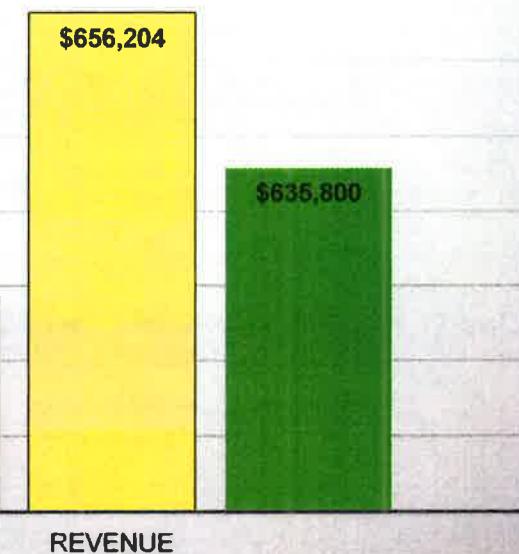
# Water Fund Budget

| 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. |

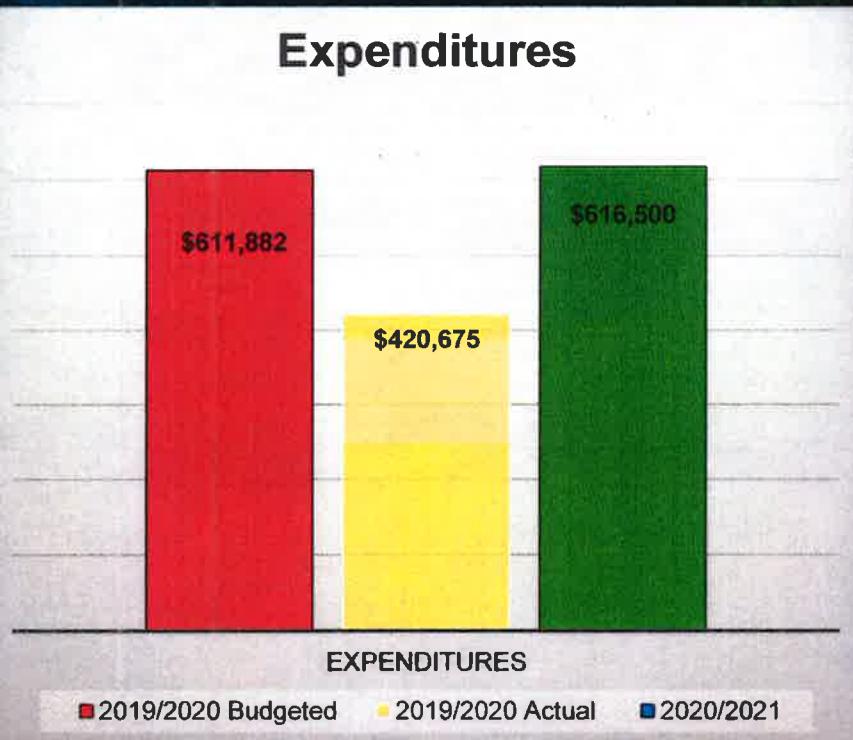
- New Part-Time Employee
- Continue to Demolish the old Water Plant
- Continue with water meter replacement
- Maintain pumps in the System
- General System improvements

# Sewer Revenue & Expenditure

Revenue



Expenditures



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

# Sewer Fund Budget

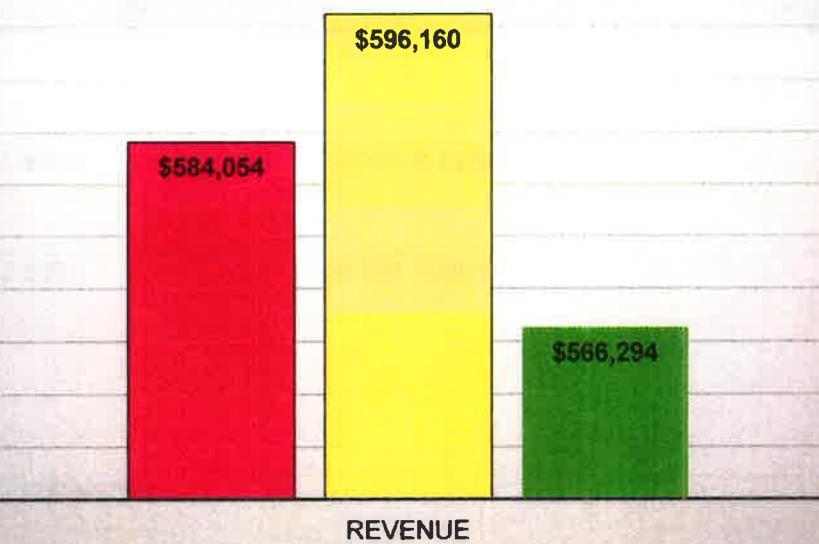
## 461- Sewer

|  |  |          |          |   |
|--|--|----------|----------|---|
| 461-4512                                 | Auger Service & Brush Replacement                      | \$2,153  | \$2,200  | Replacement of brushes, fluid and Labor from JWC<br>\$22,500 to train on service  |
| 461-4510                                 | New Steel Yard fencing                                 | \$6,115  | \$4,000  | 465 feet of White tin fence with cap<br>\$4,000 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  | Cost to pull and swap out Grinder (Service will depend on condition of current grinder)<br>\$22,500 depend on condition of current grinder) |
| 62- Sewer (WWTP Agricultural Operations) |  |          |          | 300lbs/ac to all irrigated \$55/ac-Pacman, 180, 360.  |
| 462-4311                                 | Supplies   | \$19,000 | \$19,000 | \$30,000 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    |  |          |          | Rebuild the sewer system for Crescent, Grandview, Park, Sunny Dale, and Bluebonnet. Engineer to release the plans within the month.         |
| TWDB Loan funds                          | System Improvements                                    |          |          | \$900,000   |

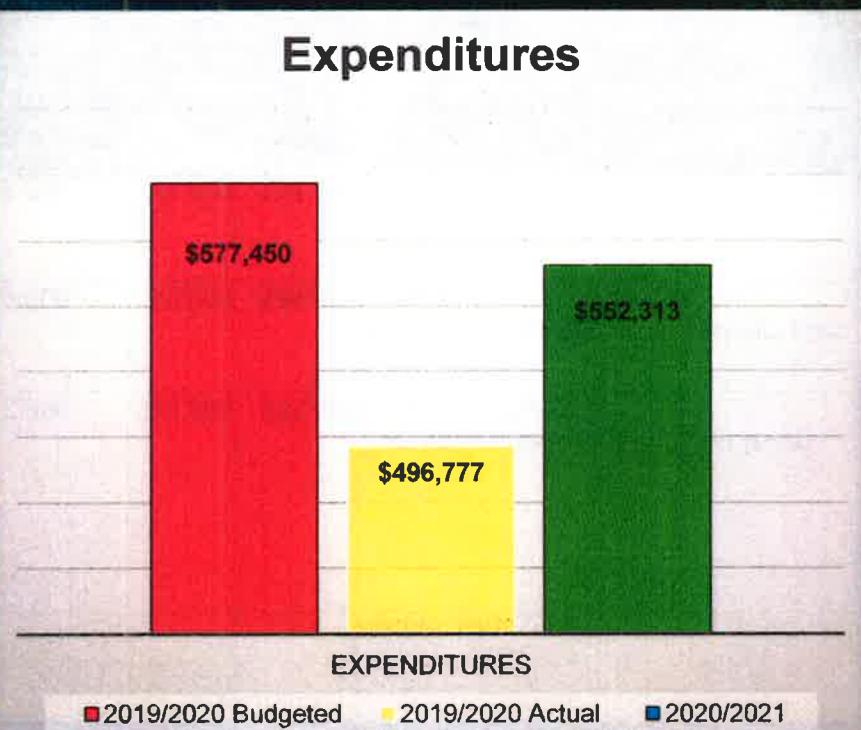
- Maintain and service pumps
- Install new fencing around the Utility Shop
- Continue Agri operations
- Begin Crescent Street Sewer Project.

# 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 throughout the year.<br>Tire replacement for sanitation trucks |
| 471-4421        | Repair & Maint | \$9,000     | \$9,000  | \$45,000 changes<br>oil/filter change and all air and fuel filter       |
| 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>        | GENERAL FUND     | CVB FUND       | MDD FUND         | WATER FUND       | SEWER FUND     | SANITATION FUND | DEBT SERVICE   | PROPERTY MGMT | TOTAL            |
|---------------------------------|------------------|----------------|------------------|------------------|----------------|-----------------|----------------|---------------|------------------|
| 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          |                |                  |                  |                |                 |                |               | 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> |                  |                |                  | 0                | 41,003         |                 |                |               | 41,003           |
| <u>ESTIMATED EXPENDITURES</u>   | GENERAL FUND     | CVB FUND       | MDD FUND         | WATER FUND       | SEWER FUND     | SANITATION FUND | DEBT SERVICE   | PROPERTY MGMT | TOTAL            |
| 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                |                |                  |                  |                |                 |                |               | 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<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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            | 3,079,644.55        | 2,694,809.00        | 5,280,374.00           | 4,180,746.00          |
| <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                  | 2,561,354.14              | 2,684,225.00        | 2,419,382.00        | 3,674,901.00           |                       |
| REVENUES OVER/ (UNDER) EXPENDITURES | 518,290.41                | 10,584.00           | 2,860,992.00        | 505,845.00             |                       |

10 -GENERAL FUND

| REVENUES                              | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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<br>ACTUAL   | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|-------------------------------------|---|---------------------|------------------------|-----------------------|
| <b>FUND BALANCE BROUGHT FORWARD</b> |   |                     |                        |                       |
| 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                  |
| <b>TOTAL FUND BALANCE</b>           | <b>402,787.00</b>   | <b>402,787.00</b>   | <b>1,533,001.00</b>    | <b>1,533,001.00</b>   |
| <br>TOTAL REVENUES                  | <br>3,079,644.55  | <br>2,694,809.00    | <br>5,280,374.00       | <br>4,180,746.00      |
| 3011                                | PROP. TAX. CUR.YR.ASSEM PERMANENT NOTES:<br>Moved \$348,000 directly into 40 -Gen RFGD 2010   |                     |                        |                       |
| 3011                                | PROP. TAX. CUR.YR.ASSEM NEXT YEAR NOTES:<br>Certified Net Taxable Value 2019 \$228,429,651<br>Estimated Total Taxable Value 2020 \$242,000,000<br>Certified Net Taxable Value 2020 \$236,832,000<br>Contested Value Added 2020 \$246,351,700<br>Freeze Adjusted Taxable Value \$205,726,786<br>Tax @ 0.5310 \$ 1,092,409<br>Freeze Actual Tax \$ 179,751<br>Total Estimated Tax \$ 1,272,160<br>Minus Gen RFGD 2010(\$344K) FB (\$50K) \$ 293,000<br>Total Gen Fund M&O Tax Revenue \$ 979,160<br>/(101.%) collection rate \$ 969,465 |                     |                        |                       |
| 3031                                | SALES TAX<br>NEXT YEAR NOTES:<br>2019/2020 total sales tax \$1,500,000<br>General Fund \$1,125,000<br>10% neg Change -\$ 112,500<br>Industrial Sales tax \$ 180,000<br>Industrial Rebate -\$ 60,000<br>Gen Fund Sales Tax \$1,192,500   |                     |                        |                       |
| 3032                                | SALES TAX-ECO DEV RETURN NEXT YEAR NOTES:<br>50% rebate of 1% Industrial/manufacturing sales tax 2020/2021<br>\$60,000  |                     |                        |                       |
| 3041                                | FRANCHISE TAX<br>PERMANENT NOTES:<br>Utilities Franchise Fees   |                     |                        |                       |
| 3051                                | MOTEL TAX<br>PERMANENT NOTES:<br>Moved revenue to CVB fund  |                     |                        |                       |
| 3081                                | BEAUTIFICATION DONATION PERMANENT NOTES:<br>Dontations made on the water bill   |                     |                        |                       |

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

10 -GENERAL FUND

| REVENUES                 | 2018-2019<br>ACTUAL  | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|--------------------------|--|---------------------|------------------------|-----------------------|
|                          |  |                     |                        |                       |
| 3101 ADMINISTRATIVE FEES | PERMANENT NOTES:<br>2% of MDD budget \$6500 MDD administrative fees  |                     |                        |                       |
| 3101 ADMINISTRATIVE FEES | NEXT YEAR NOTES:<br>Administrative Fees:<br>3% of MDD Budget \$16,400<br>Executive Assistant/ Web and Digital Media \$25,300<br>2% of CVB Budget \$ 6,175<br>Water fund \$15,150<br>Sewer \$ 6,100<br>Sanitation \$ 5,650<br>Total \$74,775<br>USE FEES:<br>Equipment use fees for dump truck and street sweeper from Water, Sewer & Sanitation<br>Water \$41,480<br>Sewer \$9,250<br>Sanitation \$9,250<br>Total \$59,980 |                     |                        |                       |
| 3151 FIRE DEPT FEES      | PERMANENT NOTES:<br>Allotment for Fire Department from Brown County for service outside of the city limits.  |                     |                        |                       |
| 3152 RENTAL INCOME       | PERMANENT NOTES:<br>Rental Fees for the RV spots.  |                     |                        |                       |
| 3711 INTEREST INCOME     | PERMANENT NOTES:<br>General Fund Checking Interest   |                     |                        |                       |
| 3811 OTHER INCOME        | PERMANENT NOTES:<br>\$7500 Copy fees, notary fees, Other unanticipated misc fees   |                     |                        |                       |
| 3905 COLAGY              | PERMANENT NOTES:<br>PASS THRU AMOUNTS - FEES COLLECTED WITH FINES, SHOULD MATCH EXPENDITURE  |                     |                        |                       |
| 3909 SEIZURE FUNDS       | PERMANENT NOTES:<br>Check for Pending seizures. Revenue to reflect fund balance in seizure account   |                     |                        |                       |
| 3911 GRANT INCOME        | NEXT YEAR NOTES:<br>STEP Grant amount \$ 16,000<br>CARE ACT FUNDING \$ 64,000<br>Reimbursement Forest Service Grant \$ 16,200<br>Total \$ 96,000   |                     |                        |                       |

10 -GENERAL FUND

| EXPENDITURES                               | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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         | 2019-2020         | 2019-2020         | 2020-2021         |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                      | ACTUAL            | BUDGET            | ESTIMATED         | 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              |
| <b>TOTAL 11-ADMINISTRATION</b>       | <b>844,306.37</b> | <b>740,625.00</b> | <b>813,887.00</b> | <b>869,145.00</b> |

411-4216 JUDGE SALARY PERMANENT NOTES:  
\$850 per month

PERMANENT NO:

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

\$8150.88 X 4 emp

Office and variou

Municode \$1,295

Admin, Code Enf

2015 Impala

Code Enforcement Pickup  
NexTraq x 1 \$240

411 4510      FACILITY MAINT.      PERMANENT NOTES  
Monthly Pest Control

Monthly Fest Control 960 Early Blvd  
City Hall/Police Department

411-4513      TECH MAINT. FEES      PERMANENT NOTES

|             |          |
|-------------|----------|
| Encode      | \$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<br>ACTUAL  | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|---------------------------|--|---------------------|------------------------|-----------------------|
|                           | Agenda Mang \$ 5,000<br>Total \$43,400   |                     |                        |                       |
| 411-4513 TECH MAINT. FEES | NEXT YEAR NOTES:<br>Agenda Management Software \$3,500-5,000<br>EncodePlus (\$4,500)   |                     |                        |                       |
| 411-4515 TECH SUPPORT     | PERMANENT NOTES:<br>Computer/Network support- Apollo, etc.   |                     |                        |                       |
| 411-4531 TELEPHONE        | PERMANENT NOTES:<br>Internet,Office, and Cellphone   |                     |                        |                       |
| 411-4532 ELECTRICITY      | PERMANENT NOTES:<br>City Hall<br>Police Department   |                     |                        |                       |
| 411-4541 APP.DIST FEES    | PERMANENT NOTES:<br>Fees to Appraisal District for Appraisal Budget and<br>Collection Budget.<br>2015 Budget 22,300                |                     |                        |                       |
| 411-4541 APP.DIST FEES    | NEXT YEAR NOTES:<br>Appraisal Budget increased by \$1,543.03 to \$30,939.63<br>Collections Budget \$ 6,671.13<br>Total \$37,610.76 |                     |                        |                       |
| 411-4543 MUN. COURT COST  | PERMANENT NOTES:<br>26% of court fines.  |                     |                        |                       |
| 411-4581 LEGAL & ACCT.    | PERMANENT NOTES:<br>Annual Audit \$15,000.   |                     |                        |                       |
| 411-4582 ADVERTISING      | PERMANENT NOTES:<br>Job Postings and legal notices   |                     |                        |                       |
| 411-4585 TRAVEL           | PERMANENT NOTES:<br>PFIA, TML, TCMA, BOAT, City travel<br>Vehicle Allowance City Secretary \$600 annual                            |                     |                        |                       |
| 411-4587 CONT EDUCATION   | PERMANENT NOTES:<br>TML, TCMA, and various other trainings   |                     |                        |                       |
| 411-4587 CONT EDUCATION   | NEXT YEAR NOTES:<br>Class for IR Inspector (Code Enforcement) \$1,640<br>Test for IR Inspector (Code Enforcement) \$ 250           |                     |                        |                       |
| 411-4589 MISC.            | PERMANENT NOTES:<br>Unexpected small expenses<br>Credit/debit card fees  |                     |                        |                       |

10 -GENERAL FUND

| EXPENDITURES |                           | 2018-2019<br>ACTUAL   | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|--------------|---------------------------|---|---------------------|------------------------|-----------------------|
| 411-4711     | BLDG IMP                  | CURRENT YEAR NOTES:<br>welcome monument \$15000<br>drive thru \$6000  |                     |                        |                       |
| 411-4711     | BLDG IMP                  | NEXT YEAR NOTES:<br>General repairs and Maint.  |                     |                        |                       |
| 411-4712     | SPECIAL PROJECTS          | PERMANENT NOTES:<br>AirEvac(1500),<br>Emp.Benefits(6500),ROW projects (10,000), shirts for Admin,<br>Council/Mayor (1000)   |                     |                        |                       |
| 411-4712     | SPECIAL PROJECTS          | NEXT YEAR NOTES:<br>AirEvac(1500),<br>Emp.Benefits(6500)<br>ROW projects (10,000)<br>Remainder of UDC \$50,000<br>CityWorks Build for PLC \$30,000<br>Shirts for Admin/Council/Mayor (1000) |                     |                        |                       |
| 411-4731     | OFFICE EQUIP              | PERMANENT NOTES:<br>Copier \$194 per month \$2335<br>postage \$600 per year.<br>Scanner/Copier \$1639   |                     |                        |                       |
| 411-4731     | OFFICE EQUIP              | NEXT YEAR NOTES:<br>New Phone System \$12,000<br>Computer for new employee \$2000   |                     |                        |                       |
| 411-4808     | LEADERSHIP PROGRAM        | PERMANENT NOTES:<br>TMCN Teen leadership raises funds through donations and<br>grants, and works on projects within the community.  |                     |                        |                       |
| 411-4811     | BWD PUBLIC LIBRARY        | PERMANENT NOTES:<br>Council Action Increase to \$5000 2014/15. Council Action<br>increased to \$7500 2015/16.Request by library to increase to<br>10,000 2016/17                            |                     |                        |                       |
| 411-4813     | BR. CO. AMBULANCE SERV    | PERMANENT NOTES:<br>\$505.75 per month/ five year contract  |                     |                        |                       |
| 411-4814     | CHAMBER OF COMMERCE       | NEXT YEAR NOTES:<br>Chamber Banquet Sponsorship   |                     |                        |                       |
| 411-4817     | BEAUTIFICATION COMMISSION | NEXT YEAR NOTES:<br>Expenditures of Donation funds for beautification projects.   |                     |                        |                       |
| 411-4819     | LOCAL ORGANIZATIONS       | PERMANENT NOTES:<br>Unexpected request from local organizations   |                     |                        |                       |

## 10 -GENERAL FUND

| EXPENDITURES |  | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|--------------|--|---------------------|---------------------|------------------------|-----------------------|
|--------------|--|---------------------|---------------------|------------------------|-----------------------|

|          |                          |  |  |  |  |
|----------|--------------------------|--|--|--|--|
| 411-4821 | EOC                      | PERMANENT NOTES:<br>Dishnet work for the EOC               |  |  |  |
| 411-4822 | DEBT SERVICE-2017 SERIES | PERMANENT NOTES:<br>Debt Service Visitors and Event Center |  |  |  |
| 411-4825 | GRANT MATCH RSRV         | NEXT YEAR NOTES:<br>CARE CRF funds                         |  |  |  |

12-STREET

|             |                           |            |            |            |            |
|-------------|---------------------------|------------|------------|------------|------------|
| 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:<br>1 full-time employee   |  |  |  |
| 412-4211 | SALARIES          | NEXT YEAR NOTES:<br>2% COL raise   |  |  |  |
| 412-4225 | EMP HEALTH INS    | PERMANENT NOTES:<br>\$8150.88 X 1 employee   |  |  |  |
| 412-4311 | SUPPLIES          | PERMANENT NOTES:<br>street repair and ROW maint  |  |  |  |
| 412-4315 | UNIFORMS          | PERMANENT NOTES:<br>One pair of boots per year \$125 and average of \$11.25 per week for uniforms.<br>1 x700 |  |  |  |
| 412-4512 | EQUIP RPR & MAINT | NEXT YEAR NOTES:   |  |  |  |

10 -GENERAL FUND

| EXPENDITURES                       | 2018-2019<br>ACTUAL  | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|------------------------------------|--|---------------------|------------------------|-----------------------|
|                                    | \$6,000 repairs for Motorgrader.<br>NexTraq x2 480   |                     |                        |                       |
| 412-4532 ELECTRICITY               | PERMANENT NOTES:<br>Street Lights around town.   |                     |                        |                       |
| 412-4532 ELECTRICITY               | NEXT YEAR NOTES:<br>Add 10 Street Lights \$2,000   |                     |                        |                       |
| 412-4712 STREET IMP                | NEXT YEAR NOTES:<br>Crack Seal \$ 10,000<br>Levelup \$ 45,000<br>Seal Coat \$ 80,000<br>Contract Labor \$ 30,000<br>Drainage Projects \$ 10,000<br>Minor Street Projects \$ 40,000<br>Terraha \$100,000<br>Autumn Dr.Engineering \$ 50,000 |                     |                        |                       |
| 412-4713 STREET SIGNS              | NEXT YEAR NOTES:<br>Replacement \$ 5,000<br>Sign Project \$15,000  |                     |                        |                       |
| 412-4741 EQUIP GEN                 | PERMANENT NOTES:<br>5 years \$33,000 per year \$11,000 from street fund.<br>Payoff 10/23   |                     |                        |                       |
| 412-4820 ADMIN/FACILITY USE FEE    | PERMANENT NOTES:<br>Utility/Fire Department building   |                     |                        |                       |
| 412-4820 ADMIN/FACILITY USE FEE    | NEXT YEAR NOTES:<br>????   |                     |                        |                       |
| 412-4821 DEBT SERVICE - DUMP TRUCK | PERMANENT NOTES:<br>5 year note for 2019 dump truck \$33,707/annual, maturity<br>2023<br>use between Streets & Water<br>Use fee from Water to General  |                     |                        |                       |
| 412-4821 DEBT SERVICE - DUMP TRUCK | NEXT YEAR NOTES:<br>Sewer \$10,800<br>Water \$22,980   |                     |                        |                       |
| 412-4822 DEBT SERVICE - SWEEPER    | PERMANENT NOTES:<br>5 year note for 2019 Street Sweeper \$34,237/annual, maturity<br>2024<br>Use fee monthly from Water, Sewer, Sanitation to General  |                     |                        |                       |
| 412-4822 DEBT SERVICE - SWEEPER    | NEXT YEAR NOTES:<br>Water \$18,500   |                     |                        |                       |

10 -GENERAL FUND

| EXPENDITURES                       | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|------------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Sewer                              | \$9,250             |                     |                        |                       |
| Sanitation                         | \$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<br>ACTUAL  | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|-------------------|-------------------|--|---------------------|------------------------|-----------------------|
| 3 full-time equiv |                   |  |                     |                        |                       |
| 413-4225          | EMP HEALTH INS    | NEXT YEAR NOTES:<br>3 full-time postions<br>3 full-time equiv  |                     |                        |                       |
| 413-4311          | SUPPLIES          | PERMANENT NOTES:<br>Minor supplies   |                     |                        |                       |
| 413-4313          | EQUIP REPLACEMENT | PERMANENT NOTES:<br>Annual equipment replacement   |                     |                        |                       |
| 413-4313          | EQUIP REPLACEMENT | NEXT YEAR NOTES:<br>Computer, IPAD for Engine 88,  |                     |                        |                       |
| 413-4315          | UNIFORMS          | NEXT YEAR NOTES:<br>Fire Fighters \$2,000<br>Fire Marshal \$ 300   |                     |                        |                       |
| 413-4355          | DUES & SUBS.      | NEXT YEAR NOTES:<br>Emergency Reporting Software \$1,000   |                     |                        |                       |
| 413-4421          | RPR & MAINT       | PERMANENT NOTES:<br>vehicle repairs<br>NexTraq x 8 \$1920  |                     |                        |                       |
| 413-4421          | RPR & MAINT       | NEXT YEAR NOTES:<br>NexTraq x 8 \$1920   |                     |                        |                       |
| 413-4510          | FACILITY MAINT.   | PERMANENT NOTES:<br>Building Maint.  |                     |                        |                       |
| 413-4510          | FACILITY MAINT.   | NEXT YEAR NOTES:<br>New refrigerator \$600<br>Remodel/build Dayroom & workout area \$17,000XX<br>Misc \$3,000  |                     |                        |                       |
| 413-4515          | RADIO/BEEPER EXP  | PERMANENT NOTES:<br>\$450 to Texas Communication radio<br>\$1600 EDispatch (Penguin Main)<br>\$426 Wifi  |                     |                        |                       |
| 413-4515          | RADIO/BEEPER EXP  | NEXT YEAR NOTES:<br>Communication Equip Split with PD \$ 75,000<br>4 Mobile Dual Band \$ 5,000 \$ 20,000<br>1 Control Station \$ 4,200 \$ 4,200<br>3 Dual band Port \$ 4,475 \$ 13,500<br>3 700 MHZ Portables \$ 2,700 \$ 7,500<br>Batteries and Assc. \$ 2,458<br>Programing and Intallation \$ 2,200 |                     |                        |                       |

10 -GENERAL FUND

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

10 -GENERAL FUND

| EXPENDITURES                      | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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 AGNCY 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:<br>1 Chief<br>1 Investigator<br>5 Officers<br>2 Admin Staff |
| 414-4211 SALARIES         | NEXT YEAR NOTES:<br>2% COL raise   |
| 414-4212 OVERTIME         | NEXT YEAR NOTES:<br>STEP GRANT FOR OVERTIME                                  |
| 414-4225 EMP. HEALTH INS. | PERMANENT NOTES:<br>\$8150.88 X 9 employees                                  |

10 -GENERAL FUND

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

10 -GENERAL FUND

| EXPENDITURES |                       | 2018-2019<br>ACTUAL  | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|--------------|-----------------------|--|---------------------|------------------------|-----------------------|
|              |                       | Total Equipment cost   |                     | \$148,804              |                       |
|              |                       | Service agreement for Radios 20  |                     | \$ 4,080               |                       |
|              |                       | Total  |                     | \$152,884              |                       |
| 414-4572     | SEIZURE FUND EXP.     | PERMANENT NOTES:<br>Seizure budget to reflect fund balance in seizure account  |                     |                        |                       |
| 414-4589     | MISC.                 | PERMANENT NOTES:<br>Misc expenses \$2000   |                     |                        |                       |
| 414-4591     | COLLECTION AGNCY FEES | PERMANENT NOTES:<br>Pass thru amounts, fees collected with fines; should match revenue.  |                     |                        |                       |
| 414-4741     | EQUIP. GEN            | PERMANENT NOTES:<br>Copier contract \$1272<br>Tazer Payment \$2203   |                     |                        |                       |
| 414-4741     | EQUIP. GEN            | NEXT YEAR NOTES:<br>3 new computers-Sandra, Patrol, Chief - \$ 6,000<br>Taser Payment - \$ 2,000<br>taser cartrages - \$ 1,000<br>Rifle and attachments - \$ 1,000<br>Car computer - \$ 2,000<br>Radar Unit - \$ 3,500<br>Tahoe Equipment \$ 35,000<br>Copier contract - \$ 1,272<br>\$ 51,772 |                     |                        |                       |
| 414-4751     | VEHICLE               | PERMANENT NOTES:<br>\$20,000 fund balance from 2015/16   |                     |                        |                       |
| 414-4751     | VEHICLE               | NEXT YEAR NOTES:<br>Replace 2 veh with Tahoes  |                     |                        |                       |
| 414-4816     | 911 DISPATCH SERV     | PERMANENT NOTES:<br>Split total cost with Early Fire Department<br>\$20,000  |                     |                        |                       |
| 414-4820     | DISPATCH SERV         | PERMANENT NOTES:<br>BPD Mobile Internet Access CAD \$3,500<br>\$176 per month \$2112   |                     |                        |                       |
| 414-4820     | DISPATCH SERV         | NEXT YEAR NOTES:<br>Split Dispatch contract with FD \$38,000<br>BPD Mobile Internet Access CAD \$ 3,500<br>\$176 per month \$ 2,112  |                     |                        |                       |

10 -GENERAL FUND

| EXPENDITURES                     | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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             | <u>42,177.40</u>    | <u>65,000.00</u>    | <u>61,193.00</u>       | <u>153,000.00</u>     |
| 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<br>ACTUAL   | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|------------------------------|---|---------------------|------------------------|-----------------------|
|                              | NexTraq x 5 \$1200<br>Skid steer tires and repairs \$1,000  |                     |                        |                       |
| 415-4510 FACILITY MAINT.     | NEXT YEAR NOTES:<br>New Shop Fence \$5,000<br>New Refrig Concession Stand. 700<br>General Repairs \$3,300   |                     |                        |                       |
| 415-4534 WATER               | PERMANENT NOTES:<br>Watering the parks  |                     |                        |                       |
| 415-4589 MISC.               | PERMANENT NOTES:<br>Portable toilet \$400.00 per quarter<br>Gas Heating for Park  |                     |                        |                       |
| 415-4741 EQUIP GEN           | NEXT YEAR NOTES:<br>Truck for Parks & Rec Director \$30,000<br>72" mower with mulch kit \$12,000<br>Slope Mower \$25,000<br>Weed eaters \$ 1,100<br>push mower \$ 350<br>shop-vac \$ 100<br>power washer \$ 500<br>walk behind weed cutter \$ 1,200 |                     |                        |                       |
| 415-4791 PARK IMP            | NEXT YEAR NOTES:<br>General Park Improvements \$ 20,000<br>Sidewalk Project \$120,000<br>3 scoreboards \$ 9,000<br>Sprinkler system McDonald \$ 4,000<br>Total \$153,000  |                     |                        |                       |
| <u>16-FIRE MARSHAL</u>       |   |                     |                        |                       |
| 10-416-4311 SUPPLIES         | 0.00  | 0.00                | 0.00                   | 250.00                |
| 10-416-4315 UNIFORMS         | 0.00  | 0.00                | 0.00                   | 300.00                |
| 10-416-4411 GAS & OIL        | 0.00  | 0.00                | 0.00                   | 1,000.00              |
| 10-416-4513 TECH MAINT       | 0.00  | 0.00                | 0.00                   | 0.00                  |
| 10-416-4571 PUBLIC EDUCATION | 0.00  | 0.00                | 0.00                   | 250.00                |
| 10-416-4587 CONT. EDUCATION  | 0.00  | 0.00                | 0.00                   | 150.00                |
| 10-416-4589 MISCELLANEOUS    | 0.00  | 0.00                | 0.00                   | 200.00                |
| 10-416-4741 EQUIPMENT GEN    | 0.00  | 0.00                | 0.00                   | 2,000.00              |
| TOTAL 16-FIRE MARSHAL        | 0.00  | 0.00                | 0.00                   | 4,150.00              |
| 416-4311 SUPPLIES            | NEXT YEAR NOTES:<br>Inspection forms and Office Supplies \$250  |                     |                        |                       |
| 416-4571 PUBLIC EDUCATION    | NEXT YEAR NOTES:<br>Public Education Materials \$200  |                     |                        |                       |
| 416-4587 CONT. EDUCATION     | NEXT YEAR NOTES:  |                     |                        |                       |

10 -GENERAL FUND

| EXPENDITURES                           | 2018-2019    | 2019-2020        | 2019-2020    | 2020-2021    |
|--|--------------|------------------|--------------|--------------|
|  | ACTUAL       | BUDGET           | ESTIMATED    | APPROVED     |
| 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 |
| ESTIMATED BALANCE                      | 518,290.41   | 10,584.00        | 2,860,992.00 | 505,845.00   |

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22 -CONV. & VISITOR BUREAU  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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                      | 310,769.14          | 295,240.00          | 303,792.00             | 322,078.00            |
| <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                  | 279,351.19          | 279,010.00          | 140,295.00             | 292,002.00            |
|                            | REVENUES OVER/ (UNDER) EXPENDITURES | 31,417.95           | 16,230.00           | 163,497.00             | 30,076.00             |

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

22 ~CONV. &amp; VISITOR BUREAU

| REVENUES                                   | 2018-2019<br>ACTUAL  | 2019-2020<br>BUDGET   | 2019-2020<br>ESTIMATED | 2020-2021<br>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                  |
| <b>SUBTOTAL REVENUES</b>                   | <b>252,529.14</b>  | <b>237,000.00</b>     | <b>214,014.00</b>      | <b>232,300.00</b>     |
| <b><u>FUND BALANCE BROUGHT FORWARD</u></b> |  |                       |                        |                       |
| 22-2811 FUND BALANCE                       | 58,240.00  | 58,240.00             | 89,778.00              | 89,778.00             |
| <b>TOTAL FUND BALANCE</b>                  | <b>58,240.00</b>   | <b>58,240.00</b>      | <b>89,778.00</b>       | <b>89,778.00</b>      |
| <br><b>TOTAL REVENUES</b>                  | <br><b>310,769.14</b>  | <br><b>295,240.00</b> | <br><b>303,792.00</b>  | <br><b>322,078.00</b> |
| <br>3051 MOTEL TAX                         | <br>PERMANENT NOTES:<br>Moved Hotel Occupancy tax revenue from General to CVB fund         |                       |                        |                       |
| <br>3051 MOTEL TAX                         | <br>NEXT YEAR NOTES:<br>2019/2020 \$301,080<br>Rebate -\$107,689<br>Total \$193,390        |                       |                        |                       |
| <br>3055 SPONSORSHIP                       | <br>PERMANENT NOTES:<br>Pioneer Days Sponsorships  |                       |                        |                       |
| <br>3811 OTHER INCOME                      | <br>NEXT YEAR NOTES:<br>MDD Grant<br>\$15,000 Operations<br>\$20,000 Improvements (Carpet) |                       |                        |                       |

22 -CONV. &amp; VISITOR BUREAU

| EXPENDITURES                             | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|--|---------------------|---------------------|------------------------|-----------------------|
| <b>22-C.V.B.</b>                         |                     |                     |                        |                       |
| 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<br>ACTUAL   | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|--------------|---------------------------|---|---------------------|------------------------|-----------------------|
| 422-4355     | DUES & FEES               | NEXT YEAR NOTES:<br>THLA, TTIA, TMCN<br>TACVBis paid in MDD   |                     |                        |                       |
| 422-4421     | REPAIR & MAINT.           | PERMANENT NOTES:<br>NexTraq x 1 \$240   |                     |                        |                       |
| 422-4421     | REPAIR & MAINT.           | NEXT YEAR NOTES:<br>NexTraq x 1 \$240   |                     |                        |                       |
| 422-4530     | INTERNET-WEBSITES         | PERMANENT NOTES:<br>Visit Early website Hosting and Maintenance   |                     |                        |                       |
| 422-4530     | INTERNET-WEBSITES         | NEXT YEAR NOTES:<br>Pull together the VisitEarly, the Early MDD, and the City of Early Website under on umbrella.   |                     |                        |                       |
| 422-4580     | ADMINISTRATIVE FEES       | PERMANENT NOTES:<br>2% of budget for Administrative fees associated with accounting, financial servcies, oversite, and supervision.   |                     |                        |                       |
| 422-4580     | ADMINISTRATIVE FEES       | NEXT YEAR NOTES:<br>\$6,175   |                     |                        |                       |
| 422-4581     | LEGAL & PROFESSIONAL FEES | PERMANENT NOTES:<br>Audit/Attorney Fees   |                     |                        |                       |
| 422-4583     | ADVERTISING - PROMO ITEMS | NEXT YEAR NOTES:<br>Increase by \$1,000   |                     |                        |                       |
| 422-4585     | TRAVEL EXPENSE            | NEXT YEAR NOTES:<br>Travel College Year 2 \$1,115<br>Travel Summit \$ 840<br>TACVB Annual Conference \$1.050<br>TACVB Midwinter Conference \$ 630<br>State Fair \$ 500  |                     |                        |                       |
| 422-4587     | CONT. ED / TRAINING       | NEXT YEAR NOTES:<br>Travel College Year 2 \$ 875<br>Travel Summit \$ 399<br>TACVB Annual Conference \$ 500<br>TACVB Midwinter Conference \$ 385   |                     |                        |                       |
| 422-4712     | SPECIAL PROJECTS          | NEXT YEAR NOTES:<br>State Couples Fishing Tournantment \$ 3,000<br>Brownwood Bass Club Tournament \$ 1,500<br>Brownwood Bass Club Tournament \$ 1,500<br>HPU Homecoming \$ 2,500<br>Hunters Apperication \$ 1,600<br>Rod Run \$ 3,000 |                     |                        |                       |

22 -CONV. &amp; VISITOR BUREAU

| EXPENDITURES                           | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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<br>ACTUAL                      | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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                      | 957,942.42          | 927,956.00          | 1,315,209.00           | 1,087,742.00          |
| <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                  | 437,251.94          | 595,000.00          | 505,517.00             | 546,810.00            |
|                            | REVENUES OVER/ (UNDER) EXPENDITURES | 520,690.48          | 332,956.00          | 809,692.00             | 540,932.00            |

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

25 -M.D.D. PROJECT FUND

| REVENUES                              | 2018-2019<br>ACTUAL   | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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                  |
| <b>SUBTOTAL REVENUES</b>              | <b>468,011.42</b>   | <b>438,025.00</b>   | <b>688,867.00</b>      | <b>461,400.00</b>     |
| <b>FUND BALANCE BROUGHT FORWARD</b>   |   |                     |                        |                       |
| 25-2811 FUND BALANCE                  | 489,931.00  | 489,931.00          | 626,342.00             | 626,342.00            |
| <b>TOTAL FUND BALANCE</b>             | <b>489,931.00</b>   | <b>489,931.00</b>   | <b>626,342.00</b>      | <b>626,342.00</b>     |
| <b>TOTAL REVENUES</b>                 | <b>957,942.42</b>   | <b>927,956.00</b>   | <b>1,315,209.00</b>    | <b>1,087,742.00</b>   |
| 3031 SALES TAX                        | PERMANENT NOTES:<br>MDD Sales Tax   |                     |                        |                       |
| 3031 SALES TAX                        | NEXT YEAR NOTES:<br>2019/2020 total sales tax \$1,500,000<br>MDD \$ 375,000<br>10% neg Change -\$ 37,500<br>Industrial Sales tax \$ 60,000<br>MDD Fund Sales Tax \$ 397,500 |                     |                        |                       |
| 3032 SALES TAX - FROM GENERAL         | PERMANENT NOTES:<br>This line item will not exist after this budget year.   |                     |                        |                       |
| 3033 SALES TAX - ECO DEV RET          | NEXT YEAR NOTES:<br>50% rebate of Industrial/manufactuing sales tax 2020/2021<br>\$30,000   |                     |                        |                       |
| 3152 LEASE/RENTAL INCOME              | PERMANENT NOTES:<br>819 Early Blvd and SBIF   |                     |                        |                       |
| 3152 LEASE/RENTAL INCOME              | NEXT YEAR NOTES:<br>No 819 Early Blvd Lease income  |                     |                        |                       |
| 3153 FACILITY RENTAL                  | PERMANENT NOTES:<br>Training Room Rental  |                     |                        |                       |
| 3811 MISC INCOME                      | NEXT YEAR NOTES:<br>Agri Revenue from Hay sales   |                     |                        |                       |

25 -M.D.D. PROJECT FUND

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

25 -M.D.D. PROJECT FUND

| EXPENDITURES                          | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|---------------------------------------|---------------------|---------------------|------------------------|-----------------------|
| <b>25-M.D.D. ADMINISTRATION</b>       |                     |                     |                        |                       |
| 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                  |
| <b>TOTAL 25-M.D.D. ADMINISTRATION</b> | <b>181,392.42</b>   | <b>196,300.00</b>   | <b>175,911.00</b>      | <b>200,100.00</b>     |

|          |                 |   |
|----------|-----------------|---|
| 425-4211 | SALARIES        | NEXT YEAR NOTES:<br>2% COL raise  |
| 425-4225 | EMP. HEALTH INS | PERMANENT NOTES:<br>\$8150.88 X 2 employees   |
| 425-4311 | SUPPLIES        | PERMANENT NOTES:<br>Office Supplies<br>Copy paper, pens, etc. (not cleaning, or bathroom paper products.) |
| 425-4355 | DUES & FEES     | PERMANENT NOTES:<br>TEDC, TAVF, TCMA,   |
| 425-4421 | RPR & MAINT     | PERMANENT NOTES:<br>NexTraq x 1 \$240   |
| 425-4421 | RPR & MAINT     | NEXT YEAR NOTES:  |

25 -M.D.D. PROJECT FUND

| EXPENDITURES      |                          | 2018-2019<br>ACTUAL  | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|-------------------|--------------------------|--|---------------------|------------------------|-----------------------|
| NexTraq x 1 \$240 |                          |  |                     |                        |                       |
| 425-4513          | TECH MECH. FEES          | PERMANENT NOTES:<br>Esri \$1,500<br>ZacTax \$ 750<br>Adobe Suite \$ 610  |                     |                        |                       |
| 425-4515          | TECH MAINT. & SUPPORT    | PERMANENT NOTES:<br>Online Management \$1200<br>IT support \$1000  |                     |                        |                       |
| 425-4531          | TELEPHONE                | PERMANENT NOTES:<br>Cellphone \$800  |                     |                        |                       |
| 425-4580          | CITY ADMIN/ACCT SERVICES | PERMANENT NOTES:<br>2% of budget for Administrative services (accounting, oversite, supervision, ect)  |                     |                        |                       |
| 425-4580          | CITY ADMIN/ACCT SERVICES | NEXT YEAR NOTES:<br>3% of budget for Administrative services (accounting, oversite, supervision, lawn maint, agriculture operation of 106 1/2 Early Blvd. ect) \$16,400<br>Executive Assistant/ Web and Digital Media \$25,300 |                     |                        |                       |
| 425-4581          | LEGAL & ACCOUNTING       | PERMANENT NOTES:<br>City Attorney Fee 2,000<br>and Audit Fee 5,000   |                     |                        |                       |
| 425-4582          | ADVERTISING              | PERMANENT NOTES:<br>ICSC and MDD advertising   |                     |                        |                       |
| 425-4585          | TRAVEL EXPENSE           | PERMANENT NOTES:<br>TEDC \$1,000<br>ICSC FT 3-4 people \$2,000<br>ICSC Recon 2 people \$ 3,000<br>Additional Travel \$1,000  |                     |                        |                       |
| 425-4586          | RECRUITMENT              | PERMANENT NOTES:<br>Retail Coach \$20,000<br>Retail Live \$600.00<br>ICSC \$1,500<br>RECON \$1,500   |                     |                        |                       |
| 425-4586          | RECRUITMENT              | NEXT YEAR NOTES:<br>Re negotiate contract with Retail Coach<br>New Props for ICSC FTW \$1,500<br>Drone \$8,000   |                     |                        |                       |
| 425-4588          | POSTAGE                  | PERMANENT NOTES:<br>200 administration 300 SBIF  |                     |                        |                       |

25 -M.D.D. PROJECT FUND

| EXPENDITURES                   |                               | 2018-2019<br>ACTUAL  | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|--------------------------------|-------------------------------|--|---------------------|------------------------|-----------------------|
| 425-4589                       | MISC.                         | PERMANENT NOTES:<br>Board Member meeting expense.  |                     |                        |                       |
| 425-4731                       | OFFICE EQUIPMENT              | PERMANENT NOTES:<br>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:<br>2,500 Janitorial/Consumables   |                     |                        |                       |
| 426-4510                       | FACILITY MAINTENANCE          | PERMANENT NOTES:<br>819 Early Blvd & Business Complex                                    |                     |                        |                       |
| 426-4522                       | GEN. LIABILITY                | PERMANENT NOTES:<br>\$200 819 Early Blvd<br>\$600 Business Complex                       |                     |                        |                       |
| 426-4531                       | TELEPHONE                     | PERMANENT NOTES:<br>Local and Long Distance, Internet \$4700                             |                     |                        |                       |
| 426-4533                       | UTILITY SERVICES              | PERMANENT NOTES:<br>Water, Sewer, Sanitation \$2000, \$3000 Gas Utility, \$500 Satellite |                     |                        |                       |
| 426-4589                       | MISC.                         | PERMANENT NOTES:<br>\$450 Coffee, Hospitality  |                     |                        |                       |
| 426-4721                       | FURNITURE / APPLIANCES        | NEXT YEAR NOTES:<br>Replace Tables and Chairs \$3,500                                    |                     |                        |                       |
| 426-4741                       | SITE IMPROVEMENTS             | NEXT YEAR NOTES:<br>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<br>ACTUAL   | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|----------------------------------|---|---------------------|------------------------|-----------------------|
| <b><u>27-M.D.D. PROJECTS</u></b> |   |                     |                        |                       |
| 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        | <b>PERMANENT NOTES:</b><br>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        | <b>NEXT YEAR NOTES:</b><br>\$ 30,000 Hobby Lobby Grant Last Payment 2023<br>\$ 35,000 EVEC Operations/Carpeting<br>\$ 51,094 Debit Service Payment 405 Early Blvd. (2039)<br>\$ 61,417 Debit Service 106 1/2 Early Blvd.<br>\$ 7,000 Hay production Fert,herb,<br>\$100,000 Special Projects<br>\$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            |

40 -GEN. RFGD 2010  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|----------------------------|-------------------------------------|---------------------|---------------------|------------------------|-----------------------|
| <u>REVENUE SUMMARY</u>     |                                     |                     |                     |                        |                       |
|                            | SUBTOTAL REVENUES                   | 324,022.32          | 265,000.00          | 390,555.00             | 293,000.00            |
|                            | FUND BAL. BROUGHT FORWARD           | 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            |
| <u>EXPENDITURE SUMMARY</u> |                                     |                     |                     |                        |                       |
|                            | 41-GEN RFDG BOND                    | 345,268.75          | 345,262.50          | 311,372.00             | 345,262.50            |
|                            | TOTAL EXPENDITURES                  | 345,268.75          | 345,262.50          | 311,372.00             | 345,262.50            |
|                            | 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<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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            |
| <b>FUND BALANCE BROUGHT FORWARD</b> |                     |                     |                        |                       |
| 40-2015 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             |
| <br>TOTAL REVENUES                  | <br>412,322.32      | <br>353,300.00      | <br>454,438.00         | <br>356,883.00        |

3012

PROPERTY TAX REVENUE

PERMANENT NOTES:  
Gen. RFGD 2010 CO

40 -GEN. RFGD 2010

| EXPENDITURES                               | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|--|---------------------|---------------------|------------------------|-----------------------|
| <b>41-GEN RFDG BOND</b>                    |                     |                     |                        |                       |
| 40-441-4589 MISC EXP                       | 0.00                | 0.00                | 0.00                   | 0.00                  |
| 40-441-4912 CO'S PRINCIPLE 2010 RFDG BONDS | 260,000.00          | 260,000.00          | 260,000.00             | 260,000.00            |
| 40-441-4922 CO'S INT EXP. 2010 RFDG BONDS  | 84,462.50           | 84,462.50           | 50,485.00              | 84,462.50             |
| 40-441-4932 CO'S FEES 2010 RFDG BONDS      | 806.25              | 800.00              | 887.00                 | 800.00                |
| TOTAL 41-GEN RFDG BOND                     | 345,268.75          | 345,262.50          | 311,372.00             | 345,262.50            |
| <b>TOTAL EXPENDITURES</b>                  | <b>345,268.75</b>   | <b>345,262.50</b>   | <b>311,372.00</b>      | <b>345,262.50</b>     |
| <b>ESTIMATED BALANCE</b>                   | <b>67,053.57</b>    | <b>8,037.50</b>     | <b>143,066.00</b>      | <b>11,620.50</b>      |

42 -DEBT SERVICE  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|----------------------------|-------------------------------------|---------------------|---------------------|------------------------|-----------------------|
| <u>REVENUE SUMMARY</u>     |                                     |                     |                     |                        |                       |
|                            | SUBTOTAL REVENUES                   | 81,751.08           | 82,300.00           | 81,738.00              | 82,300.00             |
|                            | FUND BAL. BROUGHT FORWARD           | 0.00                | 0.00                | 33,923.00              | 33,923.00             |
|                            | TOTAL REVENUES                      | 81,751.08           | 82,300.00           | 115,661.00             | 116,223.00            |
| <u>EXPENDITURE SUMMARY</u> |                                     |                     |                     |                        |                       |
|                            | 42-PROJECT DEBT SERVICE             | 83,200.00           | 82,300.00           | 82,750.00              | 82,300.00             |
|                            | TOTAL EXPENDITURES                  | 83,200.00           | 82,300.00           | 82,750.00              | 82,300.00             |
|                            | 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<br>ACTUAL  | 2019-2020<br>BUDGET  | 2019-2020<br>ESTIMATED | 2020-2021<br>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<br>SUBTOTAL REVENUES   | <u>81,600.00</u>     | <u>82,300.00</u>     | <u>81,600.00</u>       | <u>82,300.00</u>      |
|  | <u>81,751.08</u>     | <u>82,300.00</u>     | <u>81,738.00</u>       | <u>82,300.00</u>      |
| <u><b>FUND BALANCE BROUGHT FORWARD</b></u> |                      |                      |                        |                       |
| 42-2815 FUND BALANCE                       | 0.00                 | 0.00                 | 33,923.00              | 33,923.00             |
| TOTAL FUND BALANCE                         | 0.00                 | 0.00                 | 33,923.00              | 33,923.00             |
| <br>TOTAL REVENUES                         | <br><u>81,751.08</u> | <br><u>82,300.00</u> | <br><u>115,661.00</u>  | <br><u>116,223.00</u> |

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

42 -DEBT SERVICE

| EXPENDITURES                          | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|---------------------------------------|---------------------|---------------------|------------------------|-----------------------|
| <b><u>42-PROJECT DEBT SERVICE</u></b> |                     |                     |                        |                       |
| 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      | 300.00              | 300.00              | 300.00                 | 300.00                |
| TOTAL 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                    | 83,200.00           | 82,300.00           | 82,750.00              | 82,300.00             |
| ESTIMATED BALANCE                     | (\$ 1,448.92)       | 0.00                | 32,911.00              | 33,923.00             |

50 -WATER FUND  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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           | 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          |
| <u>EXPENDITURE SUMMARY</u> |                                     |                     |                     |                        |                       |
|                            | 51-WATER DEPARTMENT                 | 1,054,934.84        | 1,561,200.00        | 1,420,169.00           | 1,596,050.00          |
|                            | TOTAL EXPENDITURES                  | 1,054,934.84        | 1,561,200.00        | 1,420,169.00           | 1,596,050.00          |
|                            | 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<br>ACTUAL   | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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<br>SUBTOTAL REVENUES | 0.00  | 0.00                | 0.00                   | 0.00                  |
|  | 1,280,979.08  | 1,240,600.00        | 1,268,700.00           | 1,300,600.00          |
| <b>FUND BALANCE BROUGHT FORWARD</b>      |   |                     |                        |                       |
| 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            |
| <br>TOTAL REVENUES                       | <br>1,651,317.08  | <br>1,610,938.00    | <br>1,567,164.00       | <br>1,599,064.00      |
| 3211 WATER SALES                         | PERMANENT NOTES:<br>WATER MINIMUM RATE \$25.00<br>Per 1,000 0<5,000 \$ 7.95<br>Per 1,000 5000<10,000 \$ 8.35<br>Per 1,000 over 10,000 \$ 9.25 |                     |                        |                       |
| 3211 WATER SALES                         | NEXT YEAR NOTES:<br>Five year average \$1,239,153<br>Policy Change in MultiFamily water rate \$15,000   |                     |                        |                       |
| 3812 OTHER INCOME                        | PERMANENT NOTES:<br>Includes late fees, and Misc.   |                     |                        |                       |

50 -WATER FUND

| EXPENDITURES                           | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|--|---------------------|---------------------|------------------------|-----------------------|
| <b>51-WATER DEPARTMENT</b>             |                     |                     |                        |                       |
| 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              | 150.00              | 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                  |
| <b>TOTAL 51-WATER DEPARTMENT</b>       | <b>1,054,934.84</b> | <b>1,561,200.00</b> | <b>1,420,169.00</b>    | <b>1,596,050.00</b>   |

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<br>ACTUAL   | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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.<br>2019/2020 123,730,091*\$1.6646 = \$205,961<br>2020/2021 123,730,091*\$1.7209 = \$212,927<br>BCWID debt for new treatment plant \$7330.15*12 \$87,962 |   |                     |                        |                       |
| 451-4211 SALARIES   | PERMANENT NOTES:<br>5 fulltime employees (Wade W., Augustine B. Mike C. Ashley, F., Anthony B.) Part-time employees.      |                     |                        |                       |
| 451-4211 SALARIES   | NEXT YEAR NOTES:<br>Add Part-Time Employee 17,000<br>2% COL raise   |                     |                        |                       |
| 451-4212 OVERTIME   | PERMANENT NOTES:<br>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:<br>Total salary X 0.0357%  |                     |                        |                       |
| 451-4225 EMP. HEALTH INS  | PERMANENT NOTES:<br>\$8150.88 X 4 employees   |                     |                        |                       |
| 451-4311 SUPPLIES   | PERMANENT NOTES:<br>Water Distribution supplies and minor materials.  |                     |                        |                       |
| 451-4315 UNIFORMS   | PERMANENT NOTES:<br>6 employees, \$700/employee   |                     |                        |                       |
| 451-4315 UNIFORMS   | NEXT YEAR NOTES:<br>Uniform Jackets and Hoodies \$600   |                     |                        |                       |
| 451-4355 DUES & FEES  | PERMANENT NOTES:<br>Water samples, Postage Permit, License Renewal (Water/Sewer)<br>Texas Department of Health, TCEQ fees |                     |                        |                       |
| 451-4355 DUES & FEES  | NEXT YEAR NOTES:<br>TCEQ fees \$3,850<br>Postage Permit \$ 235<br>TxDept Health \$ 850<br>Upper Leon River \$ 720         |                     |                        |                       |
| 451-4411 GAS & OIL  | PERMANENT NOTES:<br>Fuel for vehicles and equipment   |                     |                        |                       |
| 451-4421 RPR & MAINT  | PERMANENT NOTES:<br>Vehicle repairs (tire, breaks, misc)<br>NexTraq x 6 \$1440  |                     |                        |                       |

50 -WATER FUND

| EXPENDITURES |                  | 2018-2019<br>ACTUAL  | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|--------------|------------------|--|---------------------|------------------------|-----------------------|
| 451-4421     | RPR & MAINT      | NEXT YEAR NOTES:<br>NexTraq x 6 \$1440   |                     |                        |                       |
| 451-4510     | FACILITY MAINT.  | PERMANENT NOTES:<br>Repairs to pumpstation, or utility building  |                     |                        |                       |
| 451-4510     | FACILITY MAINT.  | NEXT YEAR NOTES:<br>\$10,000 New Bay lighting in the Utility/Fire<br>\$5000 general repairs  |                     |                        |                       |
| 451-4512     | EQUIP EXP.       | PERMANENT NOTES:<br>Equipment repair   |                     |                        |                       |
| 451-4512     | EQUIP EXP.       | NEXT YEAR NOTES:<br>Backhoe tires 8 tires \$2,800  |                     |                        |                       |
| 451-4513     | TECH MAINT. FEES | PERMANENT NOTES:<br>Incode \$4500, Hach maint agreement \$3500, , \$2,800 ESRI,<br>\$2000 for fees associated<br>with GIS layer<br>construction, Badger meter reading software maint. agreement<br>\$650, Cellular Meter \$1,600, Eco Wireless \$425 |                     |                        |                       |
| 451-4513     | TECH MAINT. FEES | NEXT YEAR NOTES:<br>MyGov \$ 4,080<br>ESRI \$ 2,947<br>GIS Consulting \$ 5,000<br>INCODE \$ 3,500<br>Badger/Beacon \$ 9,805<br>HACH \$ 3,200<br>Cityworks Annual \$22,000  |                     |                        |                       |
| 451-4514     | SYSTEM RPR       | PERMANENT NOTES:<br>Major Repairs to our water system  |                     |                        |                       |
| 451-4514     | SYSTEM RPR       | NEXT YEAR NOTES:<br>Service and Inspection Water Pumps \$ 2,050<br>Replace 5 Fire Hydrants \$16,500<br>Replace 5 Water Valves \$ 6,000<br>Replace 200 transmitters and encoders \$40,000<br>Water Treatment Plant Demo \$10,000                      |                     |                        |                       |
| 451-4533     | NATURAL GAS      | PERMANENT NOTES:<br>Heating Natural Gas  |                     |                        |                       |
| 451-4581     | LEGAL & ACCT     | PERMANENT NOTES:<br>Annual Disclosure \$1750   |                     |                        |                       |
| 451-4582     | ADVERTISING      | PERMANENT NOTES:<br>Job Postings   |                     |                        |                       |

50 -WATER FUND

| EXPENDITURES       |                           | 2018-2019<br>ACTUAL   | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|--------------------|---------------------------|---|---------------------|------------------------|-----------------------|
| 451-4588           | POSTAGE                   | PERMANENT NOTES:<br>Water bill, Water report  |                     |                        |                       |
| 451-4741           | EQUIP GEN                 | PERMANENT NOTES:<br>Equipment payment annually \$34,631.94 2017 and 2018<br>split with Streets \$17,500   |                     |                        |                       |
| 451-4741           | EQUIP GEN                 | NEXT YEAR NOTES:<br>Dump Truck \$23,000<br>Sweeper Use Fee \$18,500   |                     |                        |                       |
| 451-4742           | SYSTEM IMPROVEMENTS       | NEXT YEAR NOTES:<br>CityWorks AMS Build \$ 16,000<br>AMS Standard Build \$ 10,000<br>System Imp Gen \$ 94,000   |                     |                        |                       |
| 451-4800           | 380 AGREEMENT             | PERMANENT NOTES:<br>Trafalger 380 agreement \$500 per unit per year for 7 years<br>\$30,000 for 60 units.<br>Split between water 60% \$18,000, sewer 20% \$6000, sanitation<br>20% \$6,000 Obligation Complete 2026 |                     |                        |                       |
| 451-4820           | ADMIN/FACILITY USE FEE    | PERMANENT NOTES:<br>Admin Fee for the facility use.<br>Fire Department<br>Street Department<br>Water Department<br>Sewer Department   |                     |                        |                       |
| 451-4820           | ADMIN/FACILITY USE FEE    | NEXT YEAR NOTES:<br>General Admin Fee \$15,150  |                     |                        |                       |
| 451-4912           | CO'S PRINCIPLE SERIES 200 | PERMANENT NOTES:<br>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              |

60 -SEWER FUND  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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                      | 652,848.32          | 618,585.00          | 633,188.00             | 635,800.00            |
| <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                  | 400,361.73          | 611,882.00          | 529,482.00             | 616,500.00            |
|                            | 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<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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            |
| TOTAL REVENUES                       | 652,848.32          | 618,585.00          | 633,188.00             | 635,800.00            |

|      |                    |  |
|------|--------------------|--|
| 3311 | SEWER SALES        | PERMANENT NOTES:<br>SEWER MINIMUM RATE \$18.50<br>Per 1,000 3,000 to 10,000 \$ 4.20<br>ceiling \$47.90 |
| 3311 | SEWER SALES        | NEXT YEAR NOTES:<br>Five year average \$454,271.79   |
| 3322 | AGRICULTURE INCOME | NEXT YEAR NOTES:<br>800 bales at \$50 per bale \$40,000  |

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

PAGE: 3

60 -SEWER FUND

| EXPENDITURES                       | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|------------------------------------|---------------------|---------------------|------------------------|-----------------------|
| <u>61-SEWER DEPARTMENT</u>         |                     |                     |                        |                       |
| 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 DAMANGE 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<br>ACTUAL  | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|-------------------------------|--|---------------------|------------------------|-----------------------|
| \$700 X 3 employees           |  |                     |                        |                       |
| 461-4315 UNIFORMS             | NEXT YEAR NOTES:<br>Uniform Jackets and Hoodies \$300  |                     |                        |                       |
| 461-4355 DUES & FEES          | PERMANENT NOTES:<br>TCEQ FEES \$620.000<br>Brown CAD Taxes \$400   |                     |                        |                       |
| 461-4421 RPR & MAINT          | PERMANENT NOTES:<br>NexTraq x 8 \$1920   |                     |                        |                       |
| 461-4421 RPR & MAINT          | NEXT YEAR NOTES:<br>NexTraq x 8 \$1920   |                     |                        |                       |
| 461-4510 FACILITY MAINTENANCE | NEXT YEAR NOTES:<br>New fencing for Utility Yard Request \$8,000 appprove<br>\$4,000   |                     |                        |                       |
| 461-4512 EQUIP RPR & MAINT    | PERMANENT NOTES:<br>General Repairs  |                     |                        |                       |
| 461-4512 EQUIP RPR & MAINT    | NEXT YEAR NOTES:<br>ANA-Lab BOD Test \$2,800<br>ANA-Lab Soil Samples \$4,500<br>Service all liftstation Pumps \$2,660<br>Auger Service & Brush Replacement \$2,200<br>Change out Grinder \$1,800<br>Service of the Grinder depends on<br>its condition \$5,000<br>Pump and Meter servie and calib. \$5,000 |                     |                        |                       |
| 461-4514 SYSTEM RPR           | PERMANENT NOTES:<br>General repairs to the sewer system  |                     |                        |                       |
| 461-4581 LEGAL & ACCT         | PERMANENT NOTES:<br>Single Audit \$2500 1/2 Annual Disclosure \$1750   |                     |                        |                       |
| 461-4587 CONT. EDUCATION      | PERMANENT NOTES:<br>Water/Sewer lic. CE training   |                     |                        |                       |
| 461-4589 MISC                 | PERMANENT NOTES:<br>Facility maintenance or unexpected repairs   |                     |                        |                       |
| 461-4741 EQUIP GEN            | NEXT YEAR NOTES:<br>Use fees for Sweeper and Dumptruck \$9250  |                     |                        |                       |
| 461-4743 SEWER SYS. IMP       | PERMANENT NOTES:<br>New or rebuilt sewer lines and infrastructure  |                     |                        |                       |

60 -SEWER FUND

| EXPENDITURES          |                        | 2018-2019<br>ACTUAL  | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|-----------------------|------------------------|--|---------------------|------------------------|-----------------------|
| 461-4743              | SEWER SYS. IMP         | NEXT YEAR NOTES:<br>CityWorks AMS Build \$ 16,000<br>AMS Standard Build \$ 5,000<br>General Improvemnts \$ 25,000  |                     |                        |                       |
| 461-4800              | 380 AGREEMENT          | PERMANENT NOTES:<br>Trafalger 380 agreement \$500 per unit per year for 7 years<br>\$30,000 for 60 units.<br>Split between water 60% \$18,000, sewer 20% \$6000, sanitation 20% \$6,000 Obligation Complete 2026 |                     |                        |                       |
| 461-4820              | ADMIN/FACILITY USE FEE | PERMANENT NOTES:<br>Admin Fee for use of facility<br>Fire Department<br>Street Department<br>Water Department<br>Sewer Department  |                     |                        |                       |
| 461-4912              | CO'S PRINCIPAL 2015    | PERMANENT NOTES:<br>End Date 2034  |                     |                        |                       |
| <u>62-AGRICULTURE</u> |                        |  |                     |                        |                       |
| 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:<br>Pacman, 360,180 Fert/weed kill x2 \$19,000<br>Pre-emerg week killer x1 Feb all fields \$ 3,000<br>Dryland fert/weedkiller \$ 5,000<br>Bale wrap \$ 3,000                                     |                     |                        |                       |
| 462-4512              | EQUIP RPR & MAINT      | NEXT YEAR NOTES:<br>Baler Service/maintenance \$500  |                     |                        |                       |
| 462-4741              | EQUIP GEN              | NEXT YEAR NOTES:<br>PTO Driven Hay Rake \$18,000<br>General Mis Equip \$ 3,000   |                     |                        |                       |
| 462-4742              | SITE IMPROVEMENTS      | NEXT YEAR NOTES:<br>Fence on CR \$5,000<br>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             |

70 -SANITATION FUND  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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                      | 682,661.73          | 655,504.00          | 568,196.00             | 566,294.00            |
| <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             |



70 -SANITATION FUND

| EXPENDITURES                          | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|---------------------------------------|---------------------|---------------------|------------------------|-----------------------|
| <b>71-SANITATION DEPARTMENT</b>       |                     |                     |                        |                       |
| 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                  |
| <b>TOTAL 71-SANITATION DEPARTMENT</b> | <b>408,641.75</b>   | <b>577,450.00</b>   | <b>519,575.00</b>      | <b>552,313.00</b>     |

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

70 -SANITATION FUND

| EXPENDITURES       |                        | 2018-2019<br>ACTUAL  | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|--------------------|------------------------|--|---------------------|------------------------|-----------------------|
| 471-4421           | RPR & MAINT            | NEXT YEAR NOTES:<br>Replacement Tires 5 trucks \$400 Each<br>Service all Trucks once annually<br>NexTraq x 6 \$1440  |                     | \$16,800<br>\$ 9,000   |                       |
| 471-4512           | EQUIP RPR & MAINT      | PERMANENT NOTES:<br>Dumpster repairs,trailer repairs,  |                     |                        |                       |
| 471-4512           | EQUIP RPR & MAINT      | NEXT YEAR NOTES:<br>General repairs.   |                     | 5,000                  |                       |
| 471-4741           | EQUIP GEN              | PERMANENT NOTES:<br>Street Sweeper<br>5 year note \$165,000 \$37K per year<br>18,500 water<br>\$9,250 sewer<br>\$9,250 sanitation  |                     |                        |                       |
| 471-4741           | EQUIP GEN              | NEXT YEAR NOTES:<br>18 new metal dumpsters \$800 each<br>Street Use Fee Sweeper  |                     | \$15,000<br>\$ 9,250   |                       |
| 471-4771           | TRUCK                  | NEXT YEAR NOTES:<br>2019 Sideload Residential Trash Truck \$58,263 5yrs<br>2020 Rearload Residential Trash Truck \$45,200 5 yrs<br>Total   |                     | \$103,463              |                       |
| 471-4800           | 380 AGREEMENT          | PERMANENT NOTES:<br>Trafalger 380 agreement \$500 per unit per year for 7 years<br>\$30,000 for 60 units.<br>Split between water 60% \$18,000,sewer %20 \$6000, sanitation<br>20% \$6,000 Obligation Complete 2026 |                     |                        |                       |
| 471-4820           | ADMIN/FACILITY USE FEE | NEXT YEAR NOTES:<br>General Admin fees   |                     | \$ 5,650               |                       |
|                    |                        | PERMANENT NOTES:<br>2019 Sideload Residential Trash Truck \$58,263 5yrs<br>2020 Rearload Residential Trash Truck \$45,200 5 yrs<br>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             |

80 -PROPERTY MANAGEMENT  
BUDGET SUMMARY

| ACCT#                      | ACCOUNT NAME                        | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|----------------------------|-------------------------------------|---------------------|---------------------|------------------------|-----------------------|
| <u>REVENUE SUMMARY</u>     |                                     |                     |                     |                        |                       |
|                            | SUBTOTAL REVENUES                   | 33,392.53           | 33,100.00           | 33,405.00              | 33,100.00             |
|                            | FUND BAL. BROUGHT FORWARD           | 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             |
| <u>EXPENDITURE SUMMARY</u> |                                     |                     |                     |                        |                       |
|                            | 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             |
|                            | REVENUES OVER/ (UNDER) EXPENDITURES | 6,468.53            | 10,500.00           | 10,481.00              | 10,500.00             |

80 -PROPERTY MANAGEMENT

| REVENUES                            | 2018-2019<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>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<br>ACTUAL | 2019-2020<br>BUDGET | 2019-2020<br>ESTIMATED | 2020-2021<br>APPROVED |
|---|---------------------|---------------------|------------------------|-----------------------|
| <b><u>81- PROPERTY MANAGEMENT</u></b>   |                     |                     |                        |                       |
| 80-481-4510 PROPERTY MAINTENANCE        | 0.00                | 0.00                | 0.00                   | 0.00                  |
| 80-481-4582 ADVERTISING                 | 0.00                | 0.00                | 0.00                   | 0.00                  |
| 80-481-4589 MISC. EXPENSE               | 0.00                | 0.00                | 0.00                   | 0.00                  |
| 80-481-4742 PROPERTY IMPROVEMENTS       | 0.00                | 0.00                | 0.00                   | 0.00                  |
| 80-481-4820 DEBT SERVICE- MCSB          | 0.00                | 0.00                | 0.00                   | 0.00                  |
| 80-481-4821 REFUND GRANT TO STATE (R&S) | 33,324.00           | 33,000.00           | 33,324.00              | 33,000.00             |
| 80-481-4921 INTEREST EXPENSE            | 0.00                | 0.00                | 0.00                   | 0.00                  |
| <b>TOTAL 81- PROPERTY MANAGEMENT</b>    | <b>33,324.00</b>    | <b>33,000.00</b>    | <b>33,324.00</b>       | <b>33,000.00</b>      |
| <b>TOTAL EXPENDITURES</b>               | <b>33,324.00</b>    | <b>33,000.00</b>    | <b>33,324.00</b>       | <b>33,000.00</b>      |
| <b>ESTIMATED BALANCE</b>                | <b>6,468.53</b>     | <b>10,500.00</b>    | <b>10,481.00</b>       | <b>10,500.00</b>      |

# 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

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

*Brooke*  
Christensen

## 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> <ul style="list-style-type: none"> <li>A. Original 2019 ARB values: \$0</li> <li>B. 2019 values resulting from final court decisions: - \$0</li> <li>C. <b>2019 value loss.</b> Subtract B from A.<sup>3</sup> \$0</li> </ul>  |                  |
| 6. <b>2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b> <ul style="list-style-type: none"> <li>A. 2019 ARB certified value: \$0</li> <li>B. 2019 disputed value: - \$0</li> <li>C. <b>2019 undisputed value.</b> Subtract B from A.<sup>4</sup> \$0</li> </ul>   |                  |
| 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><br>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)**

|  |               |
|--|---------------|
| <p>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></p>   | \$0           |
| <p>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.</p> <p>A. <b>Absolute exemptions.</b> Use 2019 market value: \$343,990</p> <p>B. <b>Partial exemptions.</b> 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$209,500</p> <p>C. <b>Value loss.</b> Add A and B.<sup>6</sup></p> | \$553,490     |
| <p>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.</p> <p>A. <b>2019 market value:</b> \$0</p> <p>B. <b>2020 productivity or special appraised value:</b> - \$0</p> <p>C. <b>Value loss.</b> Subtract B from A.<sup>7</sup></p>   | \$0           |
| <p>12. <b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.</p>  | \$553,490     |
| <p>13. <b>Adjusted 2019 taxable value.</b> Subtract line 12 from line 8.</p>   | \$189,880,886 |
| <p>14. <b>Adjusted 2019 total levy.</b> Multiply line 4 by line 13 and divide by \$100.</p>  | \$1,027,255   |
| <p>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></p>   | \$1,695       |
| <p>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></p>  | \$0           |
| <p>17. <b>Adjusted 2019 levy with refunds and TIF adjustment.</b> Add lines 14 and 15, subtract line 16.<sup>10</sup></p>  | \$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)

|                |   |                |
|----------------|---|----------------|
| 19.<br>(cont.) | C. Total value under protest or not certified. Add A and B.   | \$0            |
| 20.            | <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   |
| 21.            | <b>2020 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>   | \$205,793,627  |
| 22.            | <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       |
| 23.            | <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    |
| 24.            | <b>Total adjustments to the 2020 taxable value.</b> Add lines 22 and 23.  | \$6,051,060    |
| 25.            | <b>Adjusted 2020 taxable value.</b> Subtract line 24 from line 21.  | \$199,742,567  |
| 26.            | <b>2020 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>  | \$0.5151/\$100 |
| 27.            | <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)

|     |   |  |
|-----|---|--|
| 18. | <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> \$246,351,700</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: + \$0</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: - \$0</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> - \$0</p> <p><b>E. Total 2020 value.</b> Add A and B, then subtract C and D. \$246,351,700</p>   |  |
| 19. | <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> \$0</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> + \$0</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.

|     |  |                                 |
|-----|--|---------------------------------|
| 28. | <b>2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.   | \$0.4025/\$100                  |
| 29. | <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                   |
| 30. | <b>Total 2019 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.   | \$766,498                       |
| 31. | <b>Adjusted 2019 levy for calculating NNR M&amp;O taxes.</b> Add line 31E to line 30.<br>A. <b>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&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.<br>B. <b>M&amp;O taxes refunded for years preceding tax year 2019:</b> Enter the amount of M&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.<br>C. <b>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. | \$418,725<br>+ \$1,169<br>- \$0 |

## 2020 Tax Rate Calculation Worksheet

## CITY OF EARLY

## Voter-Approval Tax Rate (continued)

|                |   |         |                |  |
|----------------|---|---------|----------------|--|
| 31.<br>(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.</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.</p>   | +/- \$0 |                |  |
| 32.            | <b>Adjusted 2020 taxable value.</b><br>Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  |         | \$199,742,567  |  |
| 33.            | <b>2020 NNR M&amp;O rate. (unadjusted)</b><br>Divide line 31 by line 32 and multiply by \$100.  |         | \$0.5939/\$100 |  |
| 34.            | <p><b>Rate adjustment for state criminal justice mandate.</b><sup>23</sup> 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.</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.</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> | \$0     |                |  |

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. 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 | <b>\$0/\$100</b> |
| <b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b> Enter the lesser 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>\$0/\$100</b> |

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

## 2020 Tax Rate Calculation Worksheet

### CITY OF EARLY

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

|  |  |     |  |     |  |           |   |           |                |
|--|--|-----|--|-----|--|-----------|---|-----------|----------------|
| <b>37.</b> Rate adjustment for county hospital expenditures. <sup>26</sup> Enter the lesser of C and D, if applicable. If not applicable, enter 0. | <b>A. 2020 eligible county hospital expenditures.</b><br>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  | \$0 | <b>B. 2019 eligible county hospital expenditures.</b><br>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. | \$0 | <b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> | \$0/\$100 | <b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b> | \$0/\$100 | \$0/\$100      |
| <b>38.</b> <b>Adjusted 2020 NNR M&amp;O rate.</b><br>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.<br><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035<br><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:<br>(1) are paid by property taxes,<br>(2) are secured by property taxes,<br>(3) are scheduled for payment over a period longer than one year, and<br>(4) are not classified in the taxing unit's budget as M&O expenses.<br><b>A:</b> Debt 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.<br>Enter debt amount. | \$344,888   |
| <b>B:</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt.   | -\$51,888   |
| <b>C:</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none).  | -\$0  |
| <b>D:</b> Subtract <b>amount paid from other resources</b> .  | -\$0  |
| <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><br>A. Enter the 2020 anticipated collection rate certified by the collector. <sup>30</sup><br>B. Enter the 2019 actual collection rate.<br>C. Enter the 2018 actual collection rate.<br>D. Enter the 2017 actual collection rate.   | 101.0000%<br>101.0000%<br>101.0000%<br>101.0000%<br>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.

|     |  |                |
|-----|--|----------------|
| 49. | <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            |
| 50. | <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><br><br><b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b><br>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><br><br>-OR-<br><br><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. |                |
| 51. | <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  |
| 52. | <b>Sales tax adjustment rate.</b> Divide line 50 by line 51 and multiply by \$100.   | \$0.2034/\$100 |
| 53. | <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 |
| 54. | <b>2020 NNR tax rate, adjusted for sales tax.</b><br><br><b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b><br>Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.   | \$0.5151/\$100 |
| 55. | <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 |
| 56. | <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.

|     |   |                |
|-----|---|----------------|
| 57. | <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><br>The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup> | \$0            |
| 58. | <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  |
| 59. | <b>Additional rate for pollution control.</b> Divide line 57 by line 58 and multiply by 100.  | \$0/\$100      |
| 60. | <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 |

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 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 |

42 Tex. Tax Code § 26.012(8-a)

43 Tex. Tax Code § 26.063(a)(1)

**Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate.** As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). **\$0.5151/\$100**

**Voter-approval tax rate.** 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**

**De minimis rate.** 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**

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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

|   |               |
|---|---------------|
| 1.2019 taxable value, adjusted for court-ordered reductions.<br>Enter line 8 of the No-New-Revenue Tax Rate Worksheet.                      | \$190,434,376 |
| 2.2019 total tax rate.<br>Enter line 4 of the No-New-Revenue Tax Rate Worksheet.  | 0.541000      |
| 3.Taxes refunded for years preceding tax year 2019.<br>Enter line 15 of the No-New-Revenue Tax Rate Worksheet.                              | \$1,695       |
| 4.Last year's levy.<br>Multiply Line 1 times Line 2 and divide by 100.<br>To the result, add Line 3.  | \$1,031,945   |
| 5.2020 total taxable value. Enter Line 21 of<br>the No-New-Revenue Tax Rate Worksheet.  | \$205,793,627 |
| 6.2020 no-new tax rate.<br>Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54<br>of the Additional Sales Tax Rate Worksheet. | 0.515100      |
| 7.2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted.<br>Multiply Line 5 times Line 6 and divide by 100.              | \$1,060,043   |
| 8.Last year's total levy.<br>Sum of line 4 for all funds.   | \$1,031,945   |
| 9.2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.<br>Sum of line 7 for all funds.                           | \$1,060,043   |
| 10.Tax Increase (Decrease).<br>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<br>This is calculated using the Total Adjusted Taxable Value (line 25) of the No-New-Revenue Tax Rate Worksheet | Additional Tax Levy<br>Compared to <u>last year's tax levy</u> of 1,030,250 | Additional Tax Levy<br>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** 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 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  | 0.0541000/\$100 |

**This year's effective tax rate:**

|  |                 |
|--|-----------------|
| Last year's adjusted taxes<br>(after subtracting taxes on lost property)     | \$1,028,950     |
| ÷ This year's adjusted tax base<br>(after subtracting value of new property) | \$199,742,567   |
| = This year's effective tax rate   | 0.0515100/\$100 |

**This year's rollback tax rate:**

|   |                 |
|---|-----------------|
| Last year's adjusted operating taxes<br>(after subtracting taxes on lost property and adjusting<br>for any transferred function, tax increment financing,<br>state criminal justice mandate and/or enhanced indigent<br>health care expenditures) | \$1,186,392     |
| ÷ This year's adjusted tax base   | \$199,742,567   |
| = This year's effective operating rate  | 0.0593900/\$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<br>Contract<br>Payment to be<br>Paid from<br>Property Taxes | Interest to be<br>Paid from<br>Property Taxes | Other Amounts<br>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.

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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

| <u>ESTIMATED REVENUE</u>        | GENERAL FUND     | CVB FUND       | MDD FUND         | WATER FUND       | SEWER FUND     | SANITATION FUND | DEBT SERVICE   | PROPERTY MGMT | TOTAL            |
|---------------------------------|------------------|----------------|------------------|------------------|----------------|-----------------|----------------|---------------|------------------|
| 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          |                |                  |                  |                |                 |                |               | 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          |                |                  |                  | 2,200          |                 |                |               | 103,000          |
| Permits & Inspections           | 8,000            |                |                  |                  |                |                 |                |               | 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> |                  |                |                  | 0                | 41,003         |                 |                |               | 41,003           |
| <u>ESTIMATED EXPENDITURES</u>   | GENERAL FUND     | CVB FUND       | MDD FUND         | WATER FUND       | SEWER FUND     | SANITATION FUND | DEBT SERVICE   | PROPERTY MGMT | TOTAL            |
| 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                |                |                  |                  |                |                 |                |               | 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</b>           |                                   |                      |                    |                 |  |
|                                     | <b>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  |
|                                     |                                   |                      |                    |                 | Copier Contract, Postage meter, Scanner Copier Contract.   |
| 411-4731                            | Office Equipment                  | \$6,500              | \$6,500            | \$17,000        | Replacement Computers, New Phone system.   |
| 411-4819                            | Local Organizations               |                      |                    | \$2,500         | MHMR Cash Match for General Operations   |
| 411-4819                            | Local Organizations               | \$10,000             | \$0                | \$2,500         | MHMR Mental Health Officer Grant Match   |
| 411-4825                            | Grant Match RSRV                  |                      |                    | \$30,500        | CARE ACT Projects, Upgrade to the Council & Conference Rooms. Network Utility Building, Remote Telework.                             |
| <b>412-Streets</b>                  |                                   |                      |                    |                 |  |
|                                     | <b>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   |
|                                     |                                   |                      |                    |                 | \$165 Seal Coat Projects, \$10K Drainage, \$40K minor street repairs, \$100K TerraHa, \$50K Autumn Dr. Engineering                   |
| 412-4712                            | Street/Drainage Improvement       | \$6,000              | \$6,000            | \$365,000       |  |
| 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</b>          |                                   |                      |                    |                 |  |
|                                     | <b>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       | 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</b> |                                   |                      |                    |                 |  |
|                                     | <b>Fire Marshal Seth Ringular</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</b>        |                                   |                      |                    |                 |  |
|                                     | <b>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   |
|                                     |                                   |                      |                    |                 | Shared Communication Equipment and New mobile and portable radios.   |
| 414-4515                            | Radio/Beepers                     |                      | \$141,000          | \$141,000       |  |
| 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 Cartridges, Rifle and attachments, Car computer, Radar unit, Equipment for Patrol Cars,       |
| 414-4751                            | Vehicle                           | \$70,000             | \$70,000           | \$70,000        | Two new Patrol cars (Tahoes)   |
| 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</b>   |                                   |                      |                    |                 |  |
|                                     | <b>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</b>                      |                                   |                      |                    |                 |  |
|                                     | <b>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 aways 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>              |                    |                                |  |
|  |                          | <b>(\$95,400)</b>                 | <b>(\$95,400)</b>  | <b>\$0</b>                     | 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  |
|  |                          |                                   |                    |                                | 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) |
| 461-4512   | Equip RPR & Maintenance  | \$6,613                           | \$27,000           | \$27,000                       |  |
| 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   |
| 461-4411   | 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 50 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                       | 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.

\*\*\*\*\*

| <u>Position</u> |    | <u>Hourly Rate</u> | <u>Year(s) Experience</u> <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              |

| <u>Position</u>      | <u>Hourly Rate</u> | <u>Year(s) Experience</u> |
|----------------------|--------------------|---------------------------|
| 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  |

| <u>Position</u>      | <u>Hourly Rate</u> | <u>Year(s) Experience</u> |
|----------------------|--------------------|---------------------------|
| 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 Officer2   | \$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.

\*\*\*\*\*

| <u>Position</u>           | <u>Hourly Rate</u> | <u>Year(s) Experience</u> <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                  |

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

| <u>Commercial DL Pay</u> <sup>3</sup> | <u>Hourly Rate</u> |
|---------------------------------------|--------------------|
|                                       | \$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

## 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     |

| <b>Rank Pay</b> | <b>Monthly</b> | <b>Annually</b> |
|-----------------|----------------|-----------------|
| 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 4TH                         |
| 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**

|      | <u>HOLIDAY</u>   | <u> DAYS CLOSED</u>  |
|------|------------------|--|
| 2020 | Veterans Day     | <b>Tuesday, November 11<sup>th</sup></b>   |
|      | Thanksgiving     | <b>Thursday, November 26<sup>th</sup></b><br><b>Friday, November 27<sup>th</sup></b> |
|      | Christmas        | <b>Thursday, December 24<sup>th</sup></b><br><b>Friday, December 25<sup>th</sup></b> |
| 2021 | 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></b><br><b>Friday, November 26<sup>th</sup></b> |
|      | Christmas        | <b>Thursday, December 23<sup>rd</sup></b><br><b>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:

|                          |            |
|--------------------------|------------|
| $\frac{3}{4}$ 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<br>Tax<br>Rate | 2018<br>Tax<br>Rate | 2017<br>Tax<br>Rate | Exemptions<br><i>(subject to application and verification of eligibility)</i> |               |               |                     |
|--|---------------------|---------------------|---------------------|---|---------------|---------------|---------------------|
|  |                     |                     |                     | Homestead   | Over<br>65    | Disability    | Disabled<br>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.*