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BY: *Carolee Portland*
City Secretary

**VILLAGE OF SALADO, TEXAS
FISCAL YEAR 2021
PROPOSED BUDGET**

This proposed Fiscal Year 2021 Budget will raise more total property taxes than last year's budget by an amount of \$52,355 or 5%, and of that amount, \$11,424.20 is tax revenue to be raised from new property added to the tax roll this year. A Property Tax Rate of \$0.5339 per \$100 is proposed to help fund the proposed Fiscal Year 2021 Budget.

Tax Rates:

| Tax Rate | Proposed 2020 Tax Year | Adopted 2019 Tax Year |
|-------------------------|-------------------------------|------------------------------|
| Property Tax Rate | 0.533900 | 0.575200 |
| No New Revenue Tax Rate | 0.508100 | 0.575200 |
| M&O Tax Rate | 0.202000 | 0.207000 |
| Debt Tax Rate | 0.331900 | 0.406500 |
| Voter Approval Tax Rate | 0.533900 | 0.613500 |

Village Debt Obligations:

The total amount of municipal debt obligation secured by property taxes in the 2020 Tax Year for the Village of Salado is \$753,983.



PROPOSED FISCAL YEAR 2021 OPERATING BUDGET OVERVIEW

General Fund Budget

The proposed Fiscal Year 2021 General Fund Operating Budget totals \$1,536,780 – up 14.75% from the current fiscal year's operating budget for the Village of Salado. The proposed spending plan includes \$150,000 for reconstruction of Salado Plaza Drive, \$25,000 for general street repairs and \$15,000 for a preliminary engineering study relating to the possible replacement of the scenic, one-lane Southridge Low Water Crossing.

In addition, the proposed General Fund Budget includes \$35,000 for maintenance of the new Main Street sidewalks, landscape and decorative streetlights. Also, \$70,000 is allocated for public park improvements including \$20,000 for landscape maintenance in Pace Park and Sirena Parks, \$50,000 for the construction of a new parking lot in Pace Park and \$5,000 for park signage.

There is no funding allocated for additional personnel or employee pay adjustments.

Funding for the proposed General Fund Budget will come from service revenues, franchise fees, and tax revenues along with a one-time transfer of \$65,175 from the General Fund reserves.

A ten (10) percent increase in the Village's license and permit fees is proposed for the coming fiscal year. This would be the first service fee increase in more than five (5) years.

As for property taxes, a Maintenance & Operation (M&O) Ad Valorem Tax Rate of \$0.2020 per \$100 property valuation is proposed to help fund Village operations in the coming fiscal year. That compares to the current M&O Ad Valorem Tax Rate of \$0.2070 per \$100 property valuation.

Hotel-Motel Fund Budget

The proposed Fiscal Year 2021 Hotel Motel Fund Budget totals \$237,958 – up 6.8% from the current year's budget. The spending plan includes more than \$70,000 for marketing expenses, \$21,000 for the Salado Arts and Cultural District and \$15,000 for a new Visitors Shuttle Vehicle. This budget is funded with revenue generated from the Hotel-Motel Occupancy Tax levied within the Village and its E-T-J.

Wastewater Operating Fund Budget

The proposed Fiscal Year 2021 Wastewater Operating Budget totals \$215,920 – up 3.13% from the current year's budget. The budget increase is the result of an increase in electric utility costs. This budget is funded with revenue generated from monthly service fees paid by wastewater customers. No increase is proposed in the monthly wastewater service fees.

Interest & Sinking Fund Budget

The proposed Fiscal Year 2021 Interest & Sinking Fund Budget totals \$753,983.50. This budget represents the Village's wastewater debt service obligation for the coming fiscal year. A Debt Service Valorem Tax Rate of \$0.3319 per \$100 property valuation is proposed. The current Debt Service Ad Valorem Tax Rate is \$0.36820 per \$100 property valuation.

Property Tax Rate

As noted above, a M&O Ad Valorem Tax Rate of \$0.2020 per \$100 property valuation is proposed along with a Debt Service Ad Valorem Tax Rate of \$0.3319 per \$100 property valuation. As a result, a total Ad Valorem Tax Rate of \$0.5339 per \$100 property valuation is proposed for the coming tax year. That compares to the current total Ad Valorem Tax Rate of \$0.5752 per \$100 property valuation.

PROPOSED FY 2021
GENERAL FUND BUDGET

| | FY 2020 | | Approved FY | Proposed FY | FY 2020 vs. | |
|--|------------------|-------------|--------------|-------------|-------------|----------|
| | Oct '19 - May 20 | 2020 Budget | 2020 Budget | 2021 Budget | FY 2021 | % Change |
| 4000 · GENERAL FUND REVENUE | | | | | | |
| 4100 · Tax Revenue | | | | | | |
| 4115 · Property Taxes | 413,064.16 | 395,238.20 | 414,007.51 | 18,769.31 | 4.75% | |
| 4120 · Sales Tax Earned | 359,851.64 | 490,000.00 | 577,702.86 | 87,702.86 | 17.90% | |
| 4130 · Mixed Beverages | 9,972.18 | 21,000.00 | 21,000.00 | - | 0.00% | |
| Total 4100 · Tax Revenue | 782,887.98 | 906,238.20 | 1,012,710.37 | 106,472.17 | 11.75% | |
| 4150 · Franchise Fees | | | | | | |
| 4160 · Electric Franchise | 120,783.11 | 135,000.00 | 135,000.00 | - | 0.00% | |
| 4165 · Telephone Franchise | 18,292.79 | 15,000.00 | 20,000.00 | 5,000.00 | 33.33% | |
| 4170 · Waste Disposal Franchise Fee | 19,406.08 | 20,000.00 | 24,000.00 | 4,000.00 | 20.00% | |
| 4175 · Cable Franchise | 21,012.85 | 26,000.00 | 26,000.00 | - | 0.00% | |
| 4180 · Water Franchise | 24,948.72 | 30,000.00 | 35,000.00 | 5,000.00 | 16.67% | |
| Total 4150 · Franchise Fees | 204,443.55 | 226,000.00 | 240,000.00 | 14,000.00 | 6.19% | |
| 4200 · Licenses, Permits, and Fees | | | | | | |
| 4210 · Sign Permit / Misc | 30.00 | 250.00 | 250.00 | - | 0.00% | |
| 4215 · Service Fees (Burn) | 320.00 | - | 400.00 | 400.00 | 400.00% | |
| 4216 · Service Fees (Itinerant Vendor) | 850.00 | 1,500.00 | 1,650.00 | 150.00 | 10.00% | |
| 4230 · Building Permit Fees | 31,423.87 | 36,970.00 | 50,000.00 | 13,030.00 | 35.24% | |
| 4260 · Certificate of Occupancy | 360.00 | 1,100.00 | 1,210.00 | 110.00 | 10.00% | |
| 4270 · Contractor Registration | 5,270.00 | 6,050.00 | 6,500.00 | 450.00 | 7.44% | |
| Total 4200 · Licenses, Permits, and Fees | 38,253.87 | 45,870.00 | 60,010.00 | 14,140.00 | 30.83% | |
| 4300 · Service Fees | | | | | | |
| 4310 · Subdiv/Plats/Waivers/Exceptions | 10,334.12 | 18,000.00 | 19,800.00 | 1,800.00 | 10.00% | |
| 4315 · Zoning/Variances | 500.00 | 1,000.00 | 1,100.00 | 100.00 | 10.00% | |
| 4320 · Pace Park Rental Fees | 874.00 | 3,000.00 | 3,000.00 | - | 0.00% | |
| 4330 · LEOSE | 907.41 | 900.00 | 910.00 | 10.00 | 1.11% | |
| 4340 · Crash Report Fees | 138.20 | 250.00 | 250.00 | - | 0.00% | |
| Total 4300 · Service Fees | 12,753.73 | 23,150.00 | 25,060.00 | 1,910.00 | 8.25% | |
| 4700 · Investment and other income | | | | | | |
| 4780 · Interest Income | 6,096.17 | 8,500.00 | 8,500.00 | - | 0.00% | |
| 4790 · Other Income | 17,292.27 | 49,493.71 | 50,000.00 | 506.29 | 1.02% | |

PROPOSED FY 2021
GENERAL FUND BUDGET

| | FY 2020 Oct '19 - May 20 | Approved FY 2020 Budget | Proposed FY 2021 Budget | FY 2020 vs. FY 2021 | % Change |
|--|-----------------------------|----------------------------|----------------------------|------------------------|---------------|
| Total 4700 · Investment and other income | 23,388.44 | 57,993.71 | 58,500.00 | 506.29 | 0.87% |
| Total 4400 · Fines and Forfeitures | 19,490.27 | 40,500.00 | 40,500.00 | - | 0.00% |
| Total 4000 · GENERAL FUND REVENUE | 1,081,217.84 | 1,299,751.91 | 1,436,780.37 | 137,028.46 | 10.54% |

GENERAL FUND EXPENDITURES

5000 · ADMINISTRATION DEPARTMENT

5050 · Transfer Out- Stagecoach Sewer

5100 · Personnel Services

5101 · Village Administrator Salary

5102 · City Secretary Salary

5121 · Payroll Tax- MC Admin

5122 · Payroll Tax- SS Admin

5123 · Payroll Tax- TWC Admin

5126 · TMRS Contributions- Admin

5127 · Health Care- Admin

5128 · Pay Comparability Adjustment

Total 5100 · Personnel Services

5200 · Services

5201 · Meeting Expense

5202 · Bell Co Health Svcs Contracts

5203 · Printing Expense

5204 · Telephone

5205 · Equipment - Leased / Rented

5206 · Interest Exp/Bank Fees

5207 · Bell CAD

5214 · Utilities

5215 · Janitorial

Total 5200 · Services

5216 · Professional Fees

5216-3 · Profess Fees - Accounting

5216-4 · Profess Fees - Inspections

| | | | | | |
|---------------------------------|------------|------------|------------|------------|---------|
| | - | - | - | - | 0.00% |
| | 84,087.04 | 122,138.00 | 122,138.00 | - | 0.00% |
| | 45,532.80 | 66,004.84 | 66,004.84 | - | 0.00% |
| | 1,879.48 | 2,728.07 | 2,728.07 | - | 0.00% |
| | 8,036.43 | 11,664.86 | 11,664.86 | - | 0.00% |
| | 288.69 | 324.00 | 288.00 | (36.00) | -11.11% |
| | 7,939.17 | 13,339.33 | 11,138.96 | (2,200.37) | -16.50% |
| | 11,365.98 | 16,365.88 | 16,546.32 | 180.44 | 1.10% |
| | - | 2,000.00 | 2,000.00 | - | 0.00% |
| Total 5100 · Personnel Services | 159,129.59 | 234,564.98 | 232,509.05 | (2,055.93) | -0.88% |
| | 209.29 | 500.00 | 250.00 | (250.00) | -50.00% |
| | 5,465.00 | 5,465.00 | 5,465.00 | - | 0.00% |
| | - | 650.00 | 250.00 | (400.00) | -61.54% |
| | 1,902.16 | 1,969.52 | 3,000.00 | 1,030.48 | 52.32% |
| | 2,382.49 | 3,723.00 | 3,723.00 | - | 0.00% |
| | 499.74 | 650.00 | 650.00 | - | 0.00% |
| | 9,992.25 | 10,500.00 | 10,500.00 | - | 0.00% |
| | 3,332.67 | 5,054.25 | 5,100.00 | 45.75 | 0.91% |
| | 1,896.00 | 2,844.00 | 2,844.00 | - | 0.00% |
| Total 5200 · Services | 25,679.60 | 31,355.77 | 31,782.00 | 426.23 | 1.36% |
| | 37,370.00 | 53,800.00 | 47,250.00 | (6,550.00) | -12.17% |
| | 31,911.66 | 25,300.00 | 45,000.00 | 19,700.00 | 77.87% |

PROPOSED FY 2021
GENERAL FUND BUDGET

| | FY 2020 Oct '19 - May 20 | Approved FY 2020 Budget | Proposed FY 2021 Budget | FY 2020 vs. FY 2021 | % Change |
|--|-----------------------------|----------------------------|----------------------------|------------------------|----------------|
| 5216-5 · Profess. Fees - Legal | 20,099.32 | 35,000.00 | 35,000.00 | - | 0.00% |
| Total 5216 · Professional Fees | 89,380.98 | 114,100.00 | 127,250.00 | 13,150.00 | 11.52% |
| 5300 · Other Services & Charges | | | | | |
| 5301 · Election Expenses | 856.34 | 4,650.00 | 4,650.00 | - | 0.00% |
| 5304 · Office Supplies | 2,384.40 | 3,650.00 | 3,500.00 | (150.00) | -4.11% |
| 5305 · Postage | 3,386.06 | 2,500.00 | 2,750.00 | 250.00 | 10.00% |
| 5306 · Building Supplies | - | 500.00 | 250.00 | (250.00) | -50.00% |
| 5307 · Building & Equipment - R & M | 902.00 | 500.00 | 500.00 | - | 0.00% |
| 5309 · Website | - | 1,150.00 | 1,150.00 | - | 0.00% |
| 5310 · Public Notices | 1,578.00 | 4,000.00 | 3,000.00 | (1,000.00) | -25.00% |
| 5311 · Insurance (TML Property & GL) | 24,002.72 | 27,500.00 | 30,000.00 | 2,500.00 | 9.09% |
| 5312 · Dues and Subscriptions | 1,388.00 | 2,000.00 | 2,000.00 | - | 0.00% |
| 5313 · Training & Travel | 275.00 | 1,000.00 | 500.00 | (500.00) | -50.00% |
| 5319 · Technology | 7,006.13 | 6,052.88 | 15,510.00 | 9,457.12 | 156.24% |
| 5320 · Special Projects | 5,000.00 | 8,600.00 | 8,600.00 | - | 0.00% |
| Total 5300 · Other Services & Charges | 46,778.65 | 62,102.88 | 72,410.00 | 10,307.12 | 16.60% |
| 5400 · Capital Outlay | | | | | |
| 5401 · Equipment (IT) | 1,428.00 | 300.00 | 2,500.00 | 2,200.00 | 733.33% |
| 5400 · Capital Outlay - Other | - | 285.00 | - | (285.00) | -100.00% |
| Total 5400 · Capital Outlay | 1,428.00 | 585.00 | 2,500.00 | 1,915.00 | 327.35% |
| Total 5000 · ADMINISTRATION DEPARTMENT | 322,396.82 | 442,708.63 | 466,451.05 | 23,742.42 | 5.36% |
| 5500 · DEVELOPMENT SERVICES DEPARTMENT | | | | | |
| 5501 · Personnel Services | | | | | |
| 5502 · Director Salary | 44,064.00 | 63,658.71 | 63,658.71 | - | 0.00% |
| 5503 · Payroll Tax- MC Dev Svcs | 638.93 | 923.05 | 923.05 | - | 0.00% |
| 5504 · Payroll Tax- SS Dev Svcs | 2,731.97 | 3,946.84 | 3,946.84 | - | 0.00% |
| 5505 · Payroll Tax- TWC Dev Svcs | 144.00 | 162.00 | 144.00 | (18.00) | -11.11% |
| 5506 · TMRS Contributions- Dev Svcs | 2,699.42 | 4,513.40 | 3,768.60 | (744.80) | -16.50% |
| 5507 · Health Care- Dev Svcs | 5,807.01 | 8,182.94 | 8,509.54 | 326.60 | 3.99% |
| Total 5501 · Personnel Services | 56,085.33 | 81,386.94 | 80,950.74 | (436.20) | -0.54% |
| 5600 · Other Services & Charges | | | | | |

PROPOSED FY 2021
GENERAL FUND BUDGET

| | FY 2020 | | Proposed FY | | FY 2020 vs. | |
|---|------------------|-------------------------|-------------------|------------------|------------------|---------------|
| | Oct '19 - May 20 | Approved FY 2020 Budget | 2021 Budget | 2021 Budget | FY 2021 | % Change |
| 5601 · Travel & Training | - | 500.00 | 500.00 | - | - | 0.00% |
| Total 5600 · Other Services & Charges | - | 500.00 | 500.00 | - | - | 0.00% |
| 5700 · Professional Fees | | | | | | |
| 5701 · General Engineering | 1,832.83 | 7,500.00 | 22,500.00 | 15,000.00 | 15,000.00 | 200.00% |
| 5702 · Zoning/Annexation | - | - | - | - | - | 0.00% |
| 5703 · Engineering- Plat Review | 7,560.76 | 7,500.00 | 8,000.00 | 500.00 | 500.00 | 6.67% |
| Total 5700 · Professional Fees | 9,393.59 | 15,000.00 | 30,500.00 | 15,500.00 | 15,500.00 | 103.33% |
| Capital Outlay | | | | | | |
| Equipment | | | | | | 0.00% |
| Total Capital Outlay | | | | | | 0.00% |
| Total 5500 · DEVELOPMENT SERVICES DEPARTMENT | 65,478.92 | 96,886.94 | 111,950.74 | 15,063.80 | 15,063.80 | 15.55% |
| 6000 · PUBLIC SAFETY DEPARTMENT | | | | | | |
| 6001 · Fire Department | | | | | | |
| 6002 · Contract | 50,000.00 | 50,000.00 | 50,000.00 | - | - | 0.00% |
| 6003 · Burn Fees | 760.00 | - | - | - | - | 0.00% |
| Total 6001 · Fire Department | 50,760.00 | 50,000.00 | 50,000.00 | - | - | 0.00% |
| 6200 · Police Department | | | | | | |
| 6201 · Personnel Services | | | | | | |
| 6202 · Salary - Chief of Police | 53,382.06 | 77,107.00 | 77,107.00 | - | - | 0.00% |
| 6203 · Salary- Corporal | 1,551.08 | 47,447.50 | 47,447.50 | - | - | 0.00% |
| 6204 · Salary / Wages - Officers | 123,890.81 | 161,277.48 | 161,277.48 | - | - | 0.00% |
| 6205 · Officers - Overtime | 10,509.25 | 7,000.00 | 7,000.00 | - | - | 0.00% |
| 6206 · Longevity & Certif Pay | - | 4,500.00 | 4,500.00 | - | - | 0.00% |
| 6207 · Payroll Tax- MC PD | 2,745.32 | 4,246.06 | 4,246.06 | - | - | 0.00% |
| 6208 · Payroll Tax- SS PD | 11,738.65 | 18,155.59 | 18,155.59 | - | - | 0.00% |
| 6209 · Payroll Tax- TWC PD | 832.11 | 972.00 | 972.00 | - | - | 0.00% |
| 6210 · TMRS Contributions- PD | 7,544.98 | 20,761.79 | 20,761.79 | - | - | 0.00% |
| 6211 · Health Care- PD | 24,854.09 | 45,460.80 | 51,057.20 | 5,596.40 | 5,596.40 | 12.31% |
| Total 6201 · Personnel Services | 237,048.35 | 386,928.22 | 392,524.62 | 5,596.40 | 5,596.40 | 1.45% |
| 6212 · Services | | | | | | |

PROPOSED FY 2021
GENERAL FUND BUDGET

| | FY 2020 | | Approved FY | Proposed FY | FY 2020 vs. | % Change |
|--|-------------------|--|-------------------|-------------------|------------------|---------------|
| | Oct '19 - May 20 | | 2020 Budget | 2021 Budget | FY 2021 | |
| 6213 · Telephone | 4,783.74 | | 6,000.00 | 9,828.96 | 3,828.96 | 63.82% |
| 6214 · Utilities | 1,904.75 | | 3,500.00 | 3,500.00 | - | 0.00% |
| 6215 · Janitorial | 1,200.00 | | 1,800.00 | 1,800.00 | - | 0.00% |
| 6215.1 · Technology- PD | 1,329.00 | | 2,568.00 | 3,000.00 | 432.00 | 16.82% |
| Total 6212 · Services | 9,217.49 | | 13,868.00 | 18,128.96 | 4,260.96 | 30.73% |
| 6216 · Other Services & Charges | | | | | | |
| 6217 · Ammunition | 1,863.89 | | 1,000.00 | 2,000.00 | 1,000.00 | 100.00% |
| 6218 · Crime Prevention Supplies | 200.00 | | 500.00 | - | (500.00) | -100.00% |
| 6219 · Auto Expenses | 12,433.48 | | 17,500.00 | 25,000.00 | 7,500.00 | 42.86% |
| 6220 · Supplies | 6,510.96 | | 6,000.00 | 6,000.00 | - | 0.00% |
| 6221 · Equipment Maintenance & Repair | 712.43 | | 335.00 | 800.00 | 465.00 | 138.81% |
| 6222 · Building R & M | - | | 750.00 | 500.00 | (250.00) | -33.33% |
| 6223 · Dues & Subscriptions | 4,161.60 | | 4,000.00 | 4,000.00 | - | 0.00% |
| 6224 · Animal Control | 180.00 | | 1,000.00 | 1,000.00 | - | 0.00% |
| Total 6216 · Other Services & Charges | 26,062.36 | | 31,085.00 | 39,300.00 | 8,215.00 | 26.43% |
| 6225 · Police - Capital Outlay | | | | | | |
| 6226 · Capital Outlay- PD Vehicles | - | | 30,000.00 | 45,000.00 | 15,000.00 | 50.00% |
| 6227 · Capital Outlay- PD Equipment | 6,224.00 | | 2,758.00 | 3,000.00 | 242.00 | 8.77% |
| 6228 · Cap O/L- Vehicle Rplcmnt Prgrm | - | | 5,000.00 | 5,000.00 | - | 0.00% |
| 6229 · Capital Outlay- IT | - | | 4,275.00 | 3,500.00 | (775.00) | -18.13% |
| Total 6225 · Police - Capital Outlay | 6,224.00 | | 42,033.00 | 56,500.00 | 14,467.00 | 34.42% |
| Total 6200 · Police Department | 278,552.20 | | 473,914.22 | 506,453.58 | 32,539.36 | 6.87% |
| 6500 · Municipal Court | | | | | | |
| 6550 · Professional Fees | | | | | | |
| 6551 · Judicial Services | 4,500.00 | | 6,000.00 | 6,000.00 | - | 0.00% |
| 6552 · Prosecutor | 5,093.62 | | 5,000.00 | 5,000.00 | - | 0.00% |
| Total 6550 · Professional Fees | 9,593.62 | | 11,000.00 | 11,000.00 | - | 0.00% |
| 6570 · Other Services & Charges | | | | | | |
| 6571 · Supplies | - | | 500.00 | 250.00 | (250.00) | -50.00% |
| 6573 · Dues and Subscriptions | 2,291.01 | | 2,300.00 | 2,300.00 | - | 0.00% |
| 6575 · Travel and Training | 1,174.60 | | 500.00 | 1,000.00 | 500.00 | 100.00% |

PROPOSED FY 2021
GENERAL FUND BUDGET

| | FY 2020 | | Approved FY 2020 Budget | Proposed FY 2021 Budget | FY 2020 vs. | |
|--|-------------------|--|----------------------------|----------------------------|--------------------|-----------------|
| | Oct '19 - May 20 | | | | FY 2021 | % Change |
| Total 6570 · Other Services & Charges | 3,465.61 | | 3,300.00 | 3,550.00 | 250.00 | 7.58% |
| Total 6500 · Municipal Court | 13,059.23 | | 14,300.00 | 14,550.00 | 250.00 | 1.75% |
| Total 6000 · PUBLIC SAFETY DEPARTMENT | 342,371.43 | | 538,214.22 | 571,003.58 | 32,789.36 | 6.09% |
| 7000 · PUBLIC WORKS DEPARTMENT | | | | | | |
| 7001 · Personnel Services | | | | | | |
| 7002 · Wages- Maintenance Foreman | 17,124.03 | | 30,890.68 | - | (30,890.68) | -100.00% |
| 7004 · Maintenance Worker- Overtime | 401.04 | | 1,400.00 | - | (1,400.00) | -100.00% |
| 7005 · Payroll Tax- MC Maint | 254.12 | | 468.21 | - | (468.21) | -100.00% |
| 7006 · Payroll Tax- SS Maint | 1,086.56 | | 2,002.02 | - | (2,002.02) | -100.00% |
| 7007 · Payroll Tax- TWC Maint | 8.78 | | 162.00 | - | (162.00) | -100.00% |
| 7008 · TMRS Contributions- Maint | 1,083.86 | | 2,289.41 | - | (2,289.41) | -100.00% |
| 7009 · Healthcare- Maintenance | 237.87 | | 7,576.80 | - | (7,576.80) | -100.00% |
| Total 7001 · Personnel Services | 20,196.26 | | 44,789.12 | - | (44,789.12) | -100.00% |
| 7015 · Other Services & Charges | | | | | | |
| 7016 · Maint- Uniforms and Boots | - | | 1,500.00 | - | (1,500.00) | -100.00% |
| 7017 · Telephone | 508.21 | | 783.00 | - | (783.00) | -100.00% |
| 7018 · Maint - R & M (Bldg) | - | | - | - | - | 0.00% |
| Total 7015 · Other Services & Charges | 508.21 | | 2,283.00 | - | (2,283.00) | -100.00% |
| Total 7000 · PUBLIC WORKS DEPARTMENT | 20,704.47 | | 47,072.12 | - | (47,072.12) | -100.00% |
| 8000 · PARKS DEPARTMENT | | | | | | |
| 8001 · Services | | | | | | |
| 8002 · Utilities | 1,141.77 | | 1,400.00 | 1,750.00 | 350.00 | 25.00% |
| Total 8001 · Services | 1,141.77 | | 1,400.00 | 1,750.00 | 350.00 | 25.00% |
| 8010 · Other Services & Charges | | | | | | |
| 8011 · Supplies | 2,273.69 | | 2,800.00 | 2,800.00 | - | 0.00% |
| 8012 · Auto Expenses | 465.28 | | 720.00 | - | (720.00) | -100.00% |
| Contract Services | - | | - | 20,000.00 | 20,000.00 | - |
| 8013 · Equipment Repair | 3,032.17 | | 1,250.00 | - | (1,250.00) | -100.00% |
| Total 8010 · Other Services & Charges | 5,771.14 | | 4,770.00 | 22,800.00 | 18,030.00 | 377.99% |

PROPOSED FY 2021
GENERAL FUND BUDGET

| | FY 2020 Oct '19 - May 20 | Approved FY 2020 Budget | Proposed FY 2021 Budget | FY 2020 vs. FY 2021 | % Change |
|--|-----------------------------|----------------------------|----------------------------|------------------------|----------------|
| 8030 · Capital Outlay- Parks | - | 2,500.00 | 55,000.00 | 52,500.00 | 2100.00% |
| Total 8000 · PARKS DEPARTMENT | 6,912.91 | 8,670.00 | 79,550.00 | 70,880.00 | 817.53% |
| 9000 · STREET DEPARTMENT | | | | | |
| 9001 · Other Services & Charges | | | | | |
| 9001.1 · Supplies | 623.57 | 1,000.00 | - | (1,000.00) | -100.00% |
| 9002 · Contract Services | 8,690.20 | 5,000.00 | 75,000.00 | 70,000.00 | 1400.00% |
| 9003 · Signage | - | 1,500.00 | 1,500.00 | - | 0.00% |
| 9004 · Auto Expense | 465.29 | 650.00 | - | (650.00) | -100.00% |
| 9005 · Equipment Repair | 390.00 | 500.00 | - | (500.00) | -100.00% |
| 9006 · Street Supplies | 15,673.14 | 17,500.00 | - | (17,500.00) | -100.00% |
| Total 9001 · Other Services & Charges | 25,842.20 | 26,150.00 | 76,500.00 | 50,350.00 | 192.54% |
| 9050 · Services | | | | | |
| 9051 · Utilities | 12,242.24 | 22,000.00 | 39,000.00 | 17,000.00 | 77.27% |
| Total 9050 · Services | 12,242.24 | 22,000.00 | 39,000.00 | 17,000.00 | 77.27% |
| 9500 · Capital Outlay | | | | | |
| 9501 · Capital Outlay- Streets | 18,592.46 | 87,500.00 | 157,500.00 | 70,000.00 | 80.00% |
| 9502 · Main Street Improvements | - | 40,000.00 | - | (40,000.00) | -100.00% |
| 9503 · Capital Outlay- Other | - | 30,000.00 | - | (30,000.00) | -100.00% |
| 9500 · Capital Outlay - Other | - | - | - | - | 0.00% |
| Total 9500 · Capital Outlay | 18,592.46 | 157,500.00 | 157,500.00 | - | 0.00% |
| Total 9000 · STREET DEPARTMENT | 56,676.90 | 205,650.00 | 273,000.00 | 67,350.00 | 32.75% |
| TOTAL GENERAL FUND EXPENDITURES | 814,541.45 | 1,339,201.91 | 1,501,955.37 | 162,753.46 | 12.15% |
| Other Income | | | | | |
| Use of Fund Balance | | | 65,175.00 | | |
| NET OTHER INCOME | | | - | | |

PROPOSED FY 2021
HOTEL-MOTEL FUND BUDGET

| | FY 2020 Oct '19 - May 20 | Approved FY 2020 Budget | Proposed FY 2021 Budget | FY2020 VS FY2021 | %Change |
|--|-----------------------------|----------------------------|----------------------------|---------------------|--------------|
| Income | | | | | |
| 4000 · HOT FUND REVENUE | | | | | |
| 4100 · County Hotel Occupancy Tax | 0.00 | 7,000.00 | 7,000.00 | - | 0.00% |
| 4200 · Occupancy Tax | 81,024.87 | 220,000.00 | 220,000.00 | - | 0.00% |
| 4300 · Other Income | 7,485.69 | 0.00 | - | - | - |
| Total 4000 · HOT FUND REVENUE | 88,510.56 | 227,000.00 | 227,000.00 | - | 0.00% |
| Expense | | | | | |
| 5000 · HOT FUND EXPENDITURES | | | | | |
| 5001 · Personnel Services | | | | | |
| 5002 · Salary- Director | 42,953.80 | 61,000.83 | 61,000.83 | - | 0.00% |
| 5003 · Wages- Part Time Employees | 3,042.42 | 23,400.00 | 23,400.00 | - | 0.00% |
| 5004 · Payroll Tax- MC | 666.95 | 1,223.81 | 1,223.81 | - | 0.00% |
| 5005 · Payroll Tax- SS | 2,851.77 | 5,232.85 | 5,232.85 | - | 0.00% |
| 5006 · Payroll Tax- TWC | 146.02 | 648.00 | 576.00 | (72.00) | -11.11% |
| 5007 · TMRS Contribution | 2,629.88 | 4,324.96 | 3,611.25 | (713.71) | -16.50% |
| 5008 · Health Care | 4,491.88 | 7,576.80 | 8,509.54 | 932.74 | 12.31% |
| Total 5001 · Personnel Services | 56,782.72 | 103,407.25 | 103,554.28 | 147.03 | 0.14% |
| 5050 · Other Charges & Services | | | | | |
| 5051 · Lease- Visitors Center | 12,136.00 | 18,204.00 | 18,204.00 | - | 0.00% |
| 5052 · Marketing | 40,873.20 | 70,000.00 | 70,000.00 | - | 0.00% |
| 5053 · Office Supplies | 0.00 | 500.00 | 500.00 | - | 0.00% |
| 5054 · Arts- Public Art League | 5,000.00 | 21,000.00 | 21,000.00 | - | 0.00% |
| 5055 · Printing | 775.50 | 3,500.00 | 3,500.00 | - | 0.00% |
| 5056 · Postage | 0.00 | 1,500.00 | 1,500.00 | - | 0.00% |
| 5057 · Dues & Subscriptions | 865.00 | 1,200.00 | 1,200.00 | - | 0.00% |
| 5058 · Travel & Training | 1,352.17 | 2,500.00 | 2,500.00 | - | 0.00% |
| 5059 · Vehicle Maintenance | 327.79 | 1,000.00 | 1,000.00 | - | 0.00% |
| Total 5050 · Other Charges & Services | 61,329.66 | 119,404.00 | 119,404.00 | - | 0.00% |

PROPOSED FY 2021
HOTEL-MOTEL FUND BUDGET

| | FY 2020 Oct '19 - May 20 | Approved FY 2020 Budget | Proposed FY 2021 Budget | FY2020 VS FY2021 | %Change |
|---|-----------------------------|----------------------------|----------------------------|---------------------|---------|
| 5051 - Capital Outlay | | | | | |
| Equipment | | 15,000.00 | 15,000.00 | 15,000.00 | |
| Total 5051 - Capital Outlay | | 15,000.00 | 15,000.00 | 15,000.00 | |
| Total 5000 - HOT FUND EXPENDITURES | 118,112.38 | 222,811.25 | 237,958.28 | 15,147.03 | 6.80% |
| Net Ordinary Income | 0.00 | 0.00 | (10,958.28) | (10,958.28) | |
| Transfer from HOT Fund Balance | 0.00 | 0.00 | 10,958.28 | 10,958.28 | |
| Net Income | 0.00 | 0.00 | - | - | |

PROPOSED FY 2021
WASTEWATER BUDGET

| | FY 2020 '19 - May 20 | Oct 2020 | Approved FY 2020 Budget | Proposed FY 2021 Budget | FY 2020 vs. FY 2021 | % Change |
|--------------------------------|-------------------------|-------------|----------------------------|----------------------------|------------------------|-----------------|
| Income | | | | | | |
| Monthly Service Fees | 90,390.68 | | 238,115.52 | 215,885.00 | (22,230.52) | -9.34% |
| Interest Income | 20.73 | | | 35.00 | 35.00 | |
| Total Income | 90,411.41 | | 238,115.52 | 215,920.00 | (22,195.52) | -9.32% |
| Expense | | | | | | |
| Bank Service Charge | 10.00 | | | - | - | 0.00% |
| Maintenance Contractor | 107,280.00 | | 160,920.00 | 160,920.00 | - | 0.00% |
| Professional Fees- Engineering | 29,183.68 | | | - | - | 0.00% |
| Professional Fees- Legal | 6,308.84 | | | - | - | 0.00% |
| Repairs | 25,226.52 | | | - | - | 0.00% |
| Sludge Disposal | 0.00 | | 10,000.00 | 10,000.00 | - | 0.00% |
| TCEQ Fees | 1,250.00 | | 1,000.00 | 1,250.00 | 250.00 | 25.00% |
| Utilities | | | | | | |
| Utilities- Electric | 28,909.79 | | 37,200.00 | 43,500.00 | 6,300.00 | 16.94% |
| Utilities- Water | 1,354.34 | | 250.00 | 250.00 | - | 0.00% |
| Total Utilities | 30,264.13 | | 37,450.00 | 43,750.00 | 6,300.00 | 16.82% |
| Total Expense | 199,523.17 | | 209,370.00 | 215,920.00 | 6,550.00 | 3.13% |
| Net Ordinary Income | | | 28,745.52 | - | (28,745.52) | -100.00% |

PROPOSED FY 2021
INTEREST SINKING FUND
BUDGET

| | Oct '19 - May 20 | Approved FY 2020 Budget | Proposed FY 2021 Budget | FY 2020 vs. FY 2021 | % Change |
|-----------------------------|-------------------|----------------------------|----------------------------|------------------------|-----------------|
| Income | | | | | |
| 4000 · Property Tax Revenue | 733,358.52 | 687,280.00 | 687,344.91 | 64.91 | 0.01% |
| 4100 · Interest Income | 3,393.30 | 0.00 | 3,500.00 | 3,500.00 | |
| 4200 · Impact Fee Revenue | 0.00 | 0.00 | - | - | |
| Total Income | 736,751.82 | 687,280.00 | 690,844.91 | 3,564.91 | 0.52% |
| Expense | | | | | |
| 6105 · 2015 Bond Principal | 0.00 | 365,000.00 | 370,000.00 | 5,000.00 | 1.37% |
| 6106 · 2015 Bond Interest | 105,325.50 | 210,651.00 | 199,920.00 | (10,731.00) | -5.09% |
| 6107 · 2018 Bond Principal | 0.00 | 110,000.00 | 115,000.00 | 5,000.00 | 4.55% |
| 6108 · 2018 Bond Interest | 36,286.25 | 72,575.50 | 69,063.50 | (3,512.00) | -4.84% |
| Total Expense | 141,611.75 | 758,226.50 | 753,983.50 | (4,243.00) | -0.56% |
| Net Ordinary Income | 595,140.07 | -70,946.50 | (63,138.59) | 7,807.91 | -11.01% |
| Transfer from General Fund | | 71,254.00 | 66,638.59 | | 0.00% |
| Net Income | 595,140.07 | 307.50 | 3,500.00 | 3,192.50 | 1038.21% |