

ORDINANCE NO. 2020-19

AN ORDINANCE OF THE VILLAGE OF SALADO ADOPTING THE FISCAL YEAR 2021 OPERATING BUDGET FOR THE VILLAGE OF SALADO, TEXAS; DECLARING FINDINGS OF FACT; PROVIDING AN EFFECTIVE DATE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN OPEN MEETINGS CLAUSE.

WHEREAS, the Board of Aldermen of the Village of Salado recognize the need for a budget and to be in compliance with the Local Government Code Sec.102.002 of The State of Texas directing municipalities to create a fiscal year budget; and

WHEREAS, the Village of Salado Board of Aldermen have diligently researched each line item of revenue and expense to prepare a budget felt to adequately guide the Village's finances for the Fiscal Year 2021; and

WHEREAS, the Board of Aldermen held a public hearing on the proposed Fiscal Year 2021 Budget on September 3, 2020, as required by law and after considering the comments of the public at such public hearing, the Board of Aldermen desire to adopt the budget for the Fiscal Year 2021; and

NOW THEREFORE, be it ordained by the Board of Aldermen of the Village of Salado, County of Bell, State of Texas, that:

1. FINDINGS OF FACT

Part 1: The public hearing on the budget was held at 6:30 p.m. on September 3, 2020, in the Village of Salado Municipal Building.

Part 2: The budget for the Village of Salado for the fiscal year beginning October 1, 2020, and ending September 30, 2021, together with the changes and amendments adopted by the Board of Aldermen, is on file in the Office of the City Secretary and posted on the Village's website.

2. ENACTMENT

The budget for Fiscal Year 2021 Exhibit "A ", which is attached hereto and incorporated into this Ordinance for all intents and purposes.

3. SEVERABILITY

Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

4. FILING OF THE BUDGET

The City Secretary is hereby directed to file the budget on the website of the Village and in the Village's official records as well as with the Bell County Clerk.

5. EFFECTIVE DATE

This Ordinance shall be effective immediately upon passage.

6. PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED AND APPROVED this 17th day of September 2020, by the following Village of Salado Board of Aldermen record vote:

	Aye	Nay	Abstain
Mayor Pro-Tem Michael Coggin	✓		
Alderman Rodney Bell	✓		
Alderman Amber Dankert	✓		
Alderman John Cole	✓		
Alderman Frank Coachman	Absent		

THE VILLAGE OF SALADO, TEXAS



Skip Blancett, Mayor

ATTEST:



Cara McPartland, City Secretary



RECEIVED
AUG 06 2020
BY: *Carolle Parceland*
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 Oct 19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. 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%
4280 - 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 - Subdw/Plats/Walvers/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	1,289,751.91	1,436,780.37	137,028.46	10.54%

GENERAL FUND EXPENDITURES

5000 · ADMINISTRATION DEPARTMENT

5050 · Transfer Out- Stagecoach Sewer

0.00%

5100 · Personnel Services

5101 · Village Administrator Salary	84,087.04	122,138.00	122,138.00	-	0.00%
5102 · City Secretary Salary	45,532.80	66,004.84	66,004.84	-	0.00%
5121 · Payroll Tax- MC Admin	1,879.48	2,728.07	2,728.07	-	0.00%
5122 · Payroll Tax- SS Admin	8,036.43	11,664.86	11,664.86	-	0.00%
5123 · Payroll Tax- TWC Admin	288.69	324.00	288.00	(36.00)	-11.11%
5126 · TMRS Contributions- Admin	7,939.17	13,339.33	11,138.86	(2,200.37)	-16.50%
5127 · Health Care- Admin	11,365.98	16,365.88	16,546.32	180.44	1.10%
5128 · Pay Comparability Adjustment	-	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%

5200 · Services

5201 · Meeting Expense	209.29	500.00	250.00	(250.00)	-50.00%
5202 · Bell Co Health Svcs Contracts	5,465.00	5,465.00	5,465.00	-	0.00%
5203 · Printing Expense	-	650.00	250.00	(400.00)	-61.54%
5204 · Telephone	1,902.16	1,969.52	3,000.00	1,030.48	52.32%
5205 · Equipment - Leased / Rented	2,382.49	3,723.00	3,723.00	-	0.00%
5206 · Interest Exp/Bank Fees	499.74	650.00	650.00	-	0.00%
5207 · Bell CAD	9,992.25	10,500.00	10,500.00	-	0.00%
5214 · Utilities	3,332.67	5,054.25	5,100.00	45.75	0.91%
5215 · Janitorial	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%

5216 · Professional Fees

5216-3 · Profess Fees - Accounting	37,370.00	53,800.00	47,250.00	(6,550.00)	-12.17%
5216-4 · Profess Fees - Inspections	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 - Profesa. 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	322,386.82	442,708.83	488,451.05	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	8,508.54	326.60	3.89%
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 Oct 19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
5601 · Travel & Training	-	500 00	500 00	-	0.00%
Total 6600 · 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	200.00%
5702 · Zoning/Annexation	-	-	-	-	0.00%
5703 · Engineering- Plat Review	7,560 76	7,500 00	8,000 00	500 00	6.67%
Total 5700 · Professional Fees	9,393 59	15,000 00	30,500 00	15,500 00	103.33%
Capital Outlay					
Equipment					
Total Capital Outlay	-	-	-	-	0.00%
Total 6600 · DEVELOPMENT SERVICES DEPARTMENT	65,478 92	96,886 94	111,990 74	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	12.31%
Total 6201 · Personnel Services	237,048 35	396,928 22	392,524 62	5,596 40	1.45%
6212 · Services					

PROPOSED FY 2021
GENERAL FUND BUDGET

	FY 2020		Approved FY		Proposed FY		FY 2020 vs.	
	Oct 19	May 20	2020 Budget	2021 Budget	2021 Budget	FY 2021	% Change	
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 Rplcmt 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	278,562.20		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%		

PKUPVJSEU FT 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 6570 · Other Services & Charges	3 465 61	3,300 00	3,550 00	250 00	7.50%
Total 6580 · Municipal Court	13 059 23	14 300 00	14,550 00	250 00	1.75%
Total 8000 · PUBLIC SAFETY DEPARTMENT	342 371 43	538 214 22	571,003.59	32,789.38	6.09%

7000 · PUBLIC WORKS DEPARTMENT

	FY 2020 Oct 19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
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

	FY 2020 Oct 19 - May 20	Approved FY 2020 Budget	Proposed FY 2021 Budget	FY 2020 vs. FY 2021	% Change
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	66,676.90	205,650.00	273,000.00	67,350.00	32.75%
TOTAL GENERAL FUND EXPENDITURES	814,541.45	1,339,201.91	1,501,956.37	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	
Total 5051 - Capital Outlay			15,000.00	15,000.00	
Total 5000 - HOT FUND EXPENDITURES	118,112.38	222,811.25	237,858.28	15,147.03	6.80%
Net Ordinary Income					
Transfer from HOT Fund Balance	0.00	0.00	(10,958.28)	(10,958.28)	
Net Income	0.00	0.00	10,958.28	10,958.28	
	0.00	0.00	-	-	

PROPOSED FY 2021
WASTEWATER BUDGET

	FY 2020 19 - May 20	Oct	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
Incomes					
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 Incomes	738,751.82	687,280.00	690,844.91	3,564.91	0.52%
Expense					
6105 - 2016 Bond Principal	0.00	365,000.00	370,000.00	5,000.00	1.37%
6106 - 2016 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	1030.21%