

A large, light gray, stylized letter 'W' logo is centered on the page. Overlaid on the center of the 'W' is a red, five-pointed star with a halftone dot pattern. The text 'FY 2021 - 2022' and 'PROPOSED BUDGET' is centered over the star.

FY 2021 - 2022
PROPOSED BUDGET



BUDGET MESSAGE
BUDGET AT A GLANCE



The City of Harker Heights
305 Miller's Crossing
Harker Heights, Texas 76548
Phone 254/953-5600
Fax 254/953-5614

August 17, 2021

Mayor
Spencer H. Smith

Mayor Pro Tem
Jennifer McCann

City Council
Michael Blomquist
Jackeline Soriano Fountain
Lynda Nash
Sam Halabi

Dear Mayor and City Council Members:

This Fiscal Year 2022 Budget, which begins on October 1, 2021, and ends on September 30, 2022, is submitted to you in accordance with the City of Harker Heights' Charter and has been filed with the City Secretary. This budget provides the resources needed to maintain a high level of service to citizens and businesses.

The budget is a plan of action that addresses which resources of the City will be used to accomplish objectives that the City Council feels are necessary. It meets the present challenges and helps to accomplish opportunities recognized by the City Council, Staff, and citizens.

Staff began working on the 2022 budget in March with the distribution of request forms for fixed assets, capital improvements, and personnel to all departments. Department Heads were then asked to produce a proposed budget for their departments' operating line items. Department expenditures / expenses were discussed in meetings held with the City Manager, Assistant City Manager, Finance Director, and Department Heads to provide guidance in the preparation of the budget.

Revenues were discussed in separate meetings with the City Manager, Assistant City Manager and Finance Director which included a look at the City's five-year long-range plans. The five-year long-range plans depict projected revenues and expenses for the next five fiscal years and the projected fund balances for the General, Utility, Drainage, and Sanitation Funds. The long-range plan for the Capital Project Fund was also reviewed to ensure that money would be available for the projects planned to continue or begin during the 2022 fiscal year and beyond. The Capital Project long-range plan is also reviewed during the fiscal year in case changes need to be made to funding sources or expenditures for projects.

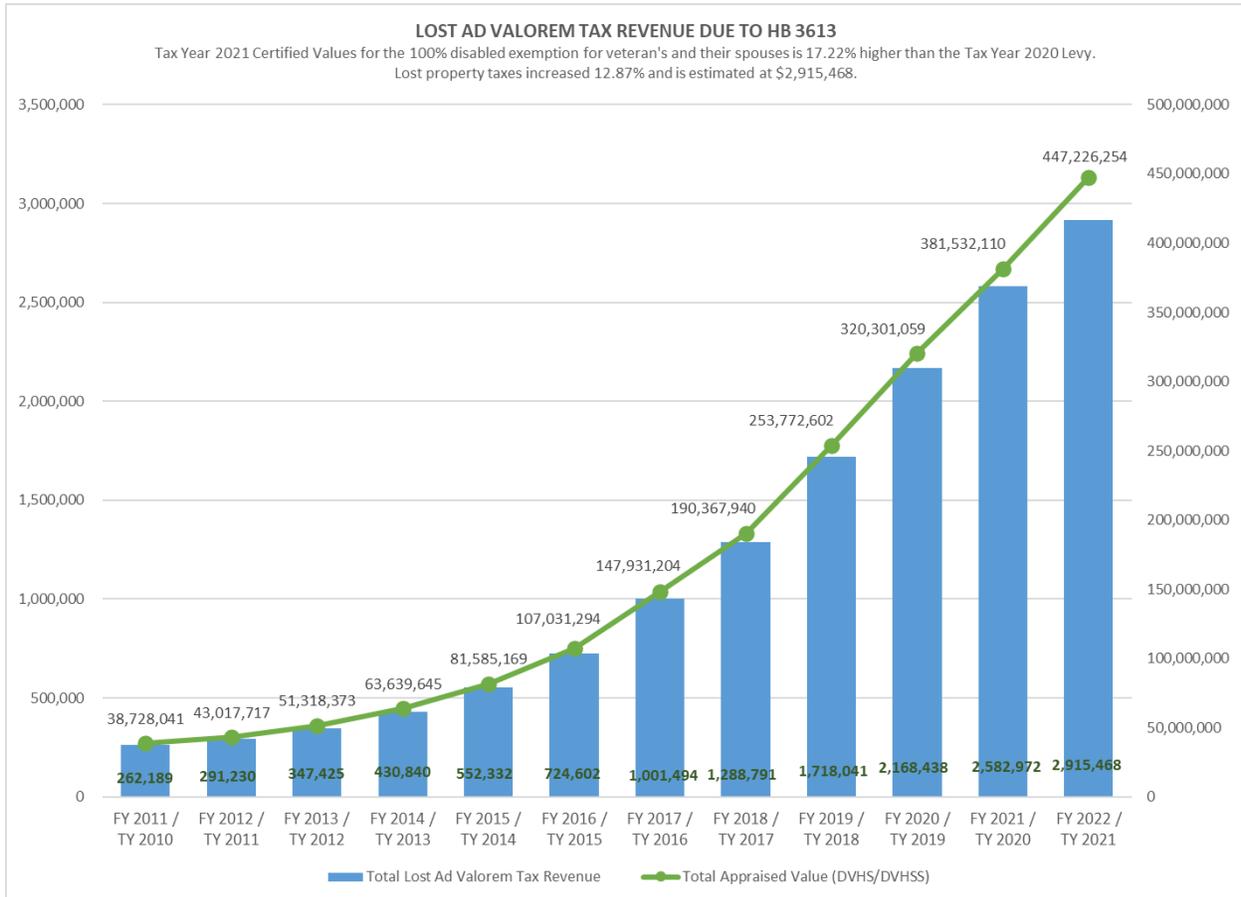
Principal Issues / Challenges

Following are some of the items that affect planning and impact the budget process:

House Bill 3613 and Property Taxes

House Bill 3613 eliminates property taxes for military veterans with a 100% disability rating from the U.S. Department of Veteran's Affairs. (Several years later, another bill was passed extending this exemption to the spouses of 100% disabled military veterans.)

When HB 3613 became effective in Fiscal Year 2010, it initially had a minor effect on property valuations. Over the years, these exemptions have grown with Fort Hood, one of the largest military installations in the world, just a few miles away. Cities that border Fort Hood, such as Killeen and Copperas Cove, get some relief due to a bill passed in 2015 offering disproportionate impact aid. The City of Harker Heights does not receive that impact aid and looks to lose over \$2.9 million from property revenues from 100% disability exemptions alone in the 2022 fiscal year. In FY 2011, the property tax loss from the 100% disability exemption was \$262,189.



City officials have been working with area legislators to tackle this issue. Staff understands that the intent of the legislators was to assist our veterans, however it inadvertently hurts these same veterans, in addition to our other citizens, by limiting the services the City can provide.

Sales Tax

During the COVID-19 pandemic, the City was faced with the challenge of projecting future sales tax revenue with many businesses closing for unknown periods of time; some permanently. As the pandemic came to the end, Staff was faced with a new challenge – predicting the growth of revenue, determining where it was coming from, and how long it will last. This is because Harker Heights, as well as surrounding Central Texas cities, saw record breaking sales tax revenue receipts during late Spring and early Summer making predictions for the 2021 fiscal year and 2022 fiscal year more difficult.

Pre-pandemic, the City's challenge was predicting how much sales tax would increase with the growth of new businesses in the area. Another large factor that impacts this line item is the ebb and flow of troop numbers at Fort Hood.

Residential and Commercial Growth

Residential and commercial growth have the potential to have a strong impact on our budget by way of building permit revenue as homes and commercial properties are built, additional property tax once those buildings are established, and sales tax as residents in those homes go to the commercial establishments within Harker Heights.

New single-family home construction continues to be strong with 94 permits issued at a reported valuation of \$32,861,256 during the period of October 1, 2020, to July 31, 2021. At the end of fiscal year 2020, there were 105 permits issued with a reported valuation of \$28,425,038.

Two family home dwellings, or duplexes, have become a practical option for many of our residents who are living in the area for a short time or may not be ready to buy a home. Twenty-nine permits were issued for duplexes from October 1, 2020, to July 31, 2021 with a reported valuation of \$7,064,500. During fiscal year 2020, 33 permits were issued with a \$6,352,000 reported valuation.

Residential growth is expected to rise this fiscal year as single-family homes in Cedarbrook Ridge and Stonewall Ridge are built to finish filling in their developing subdivisions. Additionally, a new development, The Village at Nolan Heights, will include 20 lots for duplexes and 130 lots for single family homes.

Seven commercial permits have been issued for an open-air RV resort, a hotel, a 13,000 square foot commercial building and several new commercial business spaces for lease through July 31, 2021, with a reported valuation total of \$9,178,006. Commercial permits during the 2020 fiscal year totaled seven with a reported valuation of \$1,256,750. These commercial permits were issued to a yoga studio, a Jack-in-the-Box and several office buildings.

Health Insurance

Health insurance rates nationwide are increasing. Currently, the City of Harker Heights absorbs the cost of employee coverage. Absorbing the cost of health insurance as it continues to rise will become even more challenging once growth within the City stabilizes and revenues become more constant. The City goes out almost every year for Requests for Proposals in hopes to keep rates competitively low as our employees must pay the cost to cover their spouses and children. This year, Staff was able to negotiate with our current health insurance provider as the cost for health care continues to increase. By doing so, the City was able to minimize rate increases while still maintaining the quality healthcare needed to hire and retain quality employees.

Strategic Goals

The City of Harker Heights has set strategic goals to improve service provision to citizens and businesses of the City. Those goals are as follows:

- (1) Foster the image of Harker Heights as a clean, safe, well-maintained, and progressive City
- (2) Stimulate creation and growth of locally owned businesses
- (3) Enhance and extend infrastructure in anticipation of further planned growth
- (4) Expand street maintenance and sewer rehabilitation projects throughout the City
- (5) Maintain a long-range Capital Improvement Plan
- (6) Maintain a multi-year equipment replacement program

(7) Determine and implement methods to better communicate with citizens

Planning Processes

The City’s planning processes assist in ensuring that the strategic goals are met each year. Those processes are described below and matched with their strategic goal:

Planning Process	Description	Purpose	Budget Impact	Strategic Goal #
Long-Range Budget Plans	Current year’s revenue and expenditure or expense projections and future projections.	Facilitates planning for the General, Utility, Drainage and Sanitation Funds.	Guides budget planning to ensure required reserves can be held in the future.	(4) (7)
Capital Improvement Plan	Five-year plan that includes expenditures for projects by type and their funding sources.	Identify and record expenditures and funding sources for capital projects.	Planning device to complete planned and projected projects.	(3) (4) (5)
Parks & Recreation Master Plan	Ten-year master plan for parks and recreation facilities.	Guidelines for future decisions for city-wide parks system; the acquisition/development of park land to meet current and future needs; establishment of priorities; and identify possible funding.	Establishes operating and capital expenses required to maintain new and existing facilities.	(1)
Comprehensive Plan	Presents historical data on population, information on natural resources, and goals and objectives of various City departments.	Framework for obtaining the goals and objectives of the City focusing on Land Use, Urban Design, Stormwater Management, Public Safety and Culture & Recreation.	Reminder of goals and objectives set for the future of the City.	(1) (2) (3) (4)
Water Master Plan	Identifies the needs of the water system.	Recommendations of ways to satisfy the needs specified for the water system.	Planning water improvement projects; used in conjunction with the Capital Improvement Plan.	(3)

Planning Process	Description	Purpose	Budget Impact	Strategic Goal #
Wastewater Master Plan	Identifies the needs of the wastewater system.	Recommendations of ways to satisfy the needs specified for the wastewater system.	Assists in planning wastewater improvement projects; used in conjunction with the Capital Improvement Plan.	(3)
Drainage Master Plan	Identifies the needs of the City's drainage system.	Prioritizes projects and provides a process to improve drainage city-wide.	Assists in planning drainage projects; used in conjunction with the Capital Improvement Plan.	(3)
Sewer Rehabilitation Program	Ten-year plan that includes costs for manhole rehabilitation, line replacement and various other construction costs related to these repairs.	Serves as a guide to rehabilitate the sewer lines within the City.	Used in conjunction with the Capital Improvement Plan.	(3) (4)
Exploring New Heights	Citizen focus group.	Citizen developed goals and objectives in the areas of quality of life, business & economic development, and infrastructure.	Reminder of goals and objectives to accomplish throughout the City.	(2) (7)
Mobility 2030 (Thoroughfare Plan)	Multi-modal update to the thoroughfare plan that includes the street network, sidewalk network, on-street and off-street bicycle network, and mass transit.	Transportation planning document to identify current transportation needs and project future requirements for vehicular and pedestrian mobility within and without the City.	Identified and prioritizes transportation goals and objectives for the current and future needs of the City.	(3)

Objectives

The planning processes above are used in creating short and long-term objectives.

Short-Term Objectives

- *Long-Range Budget Plan* – Follow trend of past fiscal years to guide forecasts for future years.
- *Capital Improvement Plan* – Reimplement funding of the multi-year street maintenance program from current non-bond revenues.

- *Parks and Recreation Master Plan* – Continue funding of the multi-year park improvements program from current non-bond revenues.
- *Comprehensive Plan* – Update the Future Land Use Map.
- *Water Master Plan* – Complete planned water projects to improve storage and delivery capabilities.
- *Wastewater Master Plan* – Complete wastewater project to improve flows and treatment.
- *Drainage Master Plan* – The FEMA Phase 2 Study that was completed in September 2014 identified the need to reduce storm water flooding in the north part of the City. Phase 1 of this project has been completed and Phases 2, 3, and 4 are currently being engineered.
- *Sewer Rehabilitation Program* – In Spring 2017, a flow monitoring study in the eighteen wastewater basins was conducted and submitted as a final step in the ten-year Sanitary Sewer Overflow Initiative (“SSI”) Agreement with the Texas Commission on Environmental Quality (“TCEQ”). The City has an engineer developing capital projects to include in a renewed SSI agreement with TCEQ.
- *Exploring New Heights* – The City completed its most recent Exploring New Heights session in 2017 to revise the Exploring New Heights goals and actions.
- *Thoroughfare Plan* – Create and prioritize multi-modal transportation networks integrating streets, sidewalks, on-street and off-street bicycle trails, and mass transit.

Long-Term Objectives

- *Long-Range Budget Plan* – Track forecasted revenues and expenditures in the outyears to determine what steps need to be taken in the current year to ensure required reserves can be held.
- *Capital Improvement Plan* – Reimplement funding of the multi-year street maintenance program from current non-bond revenues.
- *Parks and Recreation Master Plan* – Continue funding of the multi-year park improvements program from current non-bond revenues.
- *Comprehensive Plan* – Ensure the most appropriate land use for all areas of the City.
- *Water Master Plan* – Complete planned water projects to improve storage and processing capabilities.
- *Wastewater Master Plan* - Complete wastewater project to improve flows and treatment.
- *Drainage Master Plan* – Continue to fund the capital improvement projects prioritized in the Drainage Master Plan.
- *Sewer Rehabilitation Program* – Subject to City Council approval, the City will enter into a similar Sanitary Sewer Overflow Initiative Agreement with the TCEQ to improve the City’s sanitary sewer collection system. The Public Works Director has expressed to the TCEQ the City’s interest in applying for another agreement.
- *Exploring New Heights* – Implement suggestions from past and current Exploring New Heights committees to maintain and / or improve services and the quality of life for our citizens.
- *Thoroughfare Plan* – Implement street, sidewalk, and bicycle network construction / renovation based on established and periodically updated priority list.

The Budget at a Glance section that follows will provide a look into the major components of the 2022 fiscal year budget.

BUDGET AT A GLANCE

The Fiscal Year 2022 Budget includes total revenues for all funds of \$55,169,700 and total expenditures of \$64,045,700. The budget is a balanced budget with the difference between revenues and expenditures being bond proceeds received in prior fiscal years whose capital improvement expenditures are budgeted in the current fiscal year. The Coronavirus Fund is a new fund for the 2022 fiscal year and is being used towards fixed asset and capital improvement expenditures. In comparison, the FY 2021 Budget included \$46,480,300 total revenues and \$47,697,800 total expenditures after being amended in July 2021.

FY 2020-2021 BUDGET	REVENUES	EXPENDITURES
General Fund	\$ 23,636,200	\$ 30,744,000
Debt Service Fund	3,161,900	3,192,800
Fixed Asset Fund	848,600	1,020,900
Capital Improvement Fund	4,250,200	10,755,500
Utility Fund	10,462,600	10,162,800
Sanitation Fund	2,568,600	2,424,800
Drainage Fund	870,300	821,600
Hotel / Motel Fund	109,900	27,500
Restricted Court Fund	108,000	85,000
Employee Benefits Fund	700	0
Coronavirus Fund	9,152,700	4,780,800
TOTAL	\$ 55,169,700	\$ 64,045,700

GOVERNMENTAL FUNDS

GENERAL FUND REVENUES

Total revenues for the General Fund for FY 2022 are \$23,636,200, a decrease of \$4,583,700 or 19.4% over the projected amount of \$28,219,900 for FY 2020. This is due to the grant funds received into the General Fund before the Coronavirus Fund was created. Major sources of General Fund revenues include:

Property Tax

Also known as Ad Valorem Tax, property tax is the largest revenue source in the General Fund at 46.5% (\$10,994,600) of total revenues. The FY 2022 Budget was prepared using a tax rate of \$0.6519 per \$100 of taxable valuation, \$0.0251 less than the prior year's tax rate of \$0.6770. The 2021 tax year certified taxable value, including totals approved and those pending under protest, is \$2,169,593,486 which is an increase of \$179,988,573 or 9.0% from the 2020 levy totals of \$1,989,604,913.

The tax rate is comprised of two components – maintenance and operation and debt service. The maintenance and operation portion (M&O) is in the General Fund and utilized for general governmental purposes. The debt service portion (I&S) is in the Debt Service Fund and utilized for the payment of principal and interest on debt.

The No New Revenue Rate is the tax rate that will produce the same amount of taxes as the prior year. Since the proposed tax rate of \$0.6519 is higher than the \$0.6305 no new revenue rate, a public hearing must be held per Truth-in-Taxation guidelines. The Voter Approval Rate is the rate that, if exceeded, requires an automatic election on the November uniform election date; a petition by citizens is no longer required.

Following is a chart reflecting how changing the rate effects the amount of revenue received in the General Fund:

Tax Rate	Rate	M&O Rate	Revenue Amount	Difference in Revenue from Proposed Rate
Proposed Tax Rate	\$0.6519	\$0.5063	\$10,994,600	
No New Revenue Rate	\$0.6305	\$0.4849	\$10,530,000	(\$464,600)
Voter Approval Rate	\$0.6727	\$0.5271	\$11,445,900	\$451,300
Proposed Rate Less One Penny	\$0.6419	\$0.4963	\$10,777,300	(\$217,300)
Proposed Rate Plus One Penny	\$0.6619	\$0.5163	\$11,210,600	\$216,000
<i>2021 Fiscal Year</i>	<i>\$0.6770</i>	<i>\$0.5314</i>	<i>\$11,538,100</i>	<i>\$543,500</i>

The tax rate cannot exceed \$0.6727, the voter approval rate, therefore the prior year's rate cannot be adopted.

Following is a comparison of the FY 2022 proposed property tax rates of the surrounding cities:

City	M & O	I & S	Total Rate	TY 2021 Certified Value
Belton	0.083400	0.546600	0.630000	\$1,556,589,820
Temple	0.303000	0.337000	0.640000	\$6,086,377,782
Harker Heights	0.506300	0.145600	0.651900	\$2,169,593,486
Killeen	0.517100	0.188500	0.705600	\$7,810,296,015
Copperas Cove	0.482763	0.277305	0.760068	\$1,420,938,883

HB 3195 – What Does It Mean?

In 2007, the State Legislature added an amendment to the Local Government Code Section 102.005 requiring that proposed budgets that raise more property tax revenue than in the previous year include a statement as seen in the “HB 3195” section. Following is how that is calculated:

2021 Total Taxable Value	2,169,593,486
X Proposed Tax Rate per \$100 Valuation	0.6519
= Estimated Total Revenue	14,143,580
- PY Adjusted Taxes	13,478,286
= Total More (Less) Raised Than Prior Year	665,294
Divided by PY Adjusted Taxes	13,478,286
= Percent Increase (Decrease)	4.9%

What should also be kept in mind is that the 2021 certified taxable value is a 9.0% increase from the 2020 levy total (2020 finalized taxable values) which is used to calculate this statement. New property on the tax rolls, including any improvements, totals \$32,152,746 of the 2021 certified taxable value or \$209,604 when multiplied by the proposed tax rate.

Sales Tax

The second largest revenue source in the General Fund is sales taxes. The growth seen in this line item during and coming out of the pandemic has been much stronger than anticipated. Sales taxes can fluctuate from year to year and as such should be budgeted conservatively. The 2022 fiscal year budget is set at \$8,250,000, which is a 19.1% increase over the prior year's budget.

Court Fines

The Municipal Court Department utilized virtual technology to hold court services during the COVID-19 pandemic and continued with this process as things began to return to normal. Projections for the 2021 fiscal year are \$1,000,000 and the line item is budgeted at \$1,000,000 for FY 2022.

Other Revenue Categories

Many other revenue line items were hit by the pandemic and have had more trouble recovering. The "Licenses and Permits" category was budgeted at \$340,000 for the 2021 fiscal year and is projected to generate \$243,500 by September 30, 2021. This category's proposed budget for FY 2022 is \$253,000 with Building Permits, the subcategory that produces the most revenue within this category, projected at \$175,000.

The Charges for Services category was heavily impacted last year with the cancellation of several Parks and Recreation activities. This year, the revenues for activities look better, however ambulance revenue has fallen. The FY 2022 Budget reflects \$941,600 of revenue which is 1.0% more than the \$932,000 budgeted for FY 2021 but 20.2% more than the projected amount of \$783,500 for the current fiscal year.

Transfers In

Transfers that are budgeted to come from other funds cover costs that are paid from the General Fund but also involve these other funds. These transfers total \$783,500 and are as follows:

- Transfer from Water (salaries of various administrators) - \$250,000
- Transfer from Sanitation (salaries of various administrators) - \$150,000
- Transfer from Restricted Courts (salaries for court personnel, supplies, etc.) - \$85,000

GENERAL FUND EXPENDITURES

The primary governmental functions contained within this fund are general administration, public safety, parks, library, and streets. Total expenditures for the General Fund for FY 2022 are \$30,774,000, an increase of \$7,593,500 over the projected amount of \$23,180,500 for FY 2020. The major reason for this large increase is the transfer of grant funds to create the Coronavirus Fund and the transfer of reserves to fund the Winter Storm Street Repair Project. Other General Fund expenditures include:

Personnel

Salaries and fringe benefits total \$17,787,600 or 79.0% of operating expenditures and includes:

- A one and a half percent cost of living adjustment for all employees
- An upgrade of the Human Resource Coordinator position to Assistant Director of Human Resources in the Administration Department
- The addition of a part-time Parts Clerk in the Maintenance Department
- An increase of 9.0% in health insurance coverage and a decrease of 1.1% in dental insurance coverage

Outside Agency Funding

Each year, the City gives outside agencies that provide core services to the citizens of Harker Heights the opportunity to apply for funding based on the availability of funds. Approved funding for fiscal year 2021 totaled \$109,000. Outside agency funding included in the budget is as follows:

- Heart of Texas Defense Alliance - \$17,000
- Harker Heights Chamber of Commerce (Visitor's Center) - \$50,000
- Clements Boys and Girls Club (Afterschool Program at Union Grove and Eastern Hills Middle Schools) - \$30,000
- Greater Killeen Community Clinic - \$12,000

The Hill Country Transit District (the "HOP") notified us that they would not be requesting funding for FY 2022 as they continue to utilize the federal funds awarded through the Coronavirus Aid, Relief and Economic Security (CARES) Act.

Transfers Out

Transfers that are budgeted to be sent out to other funds include:

- Transfer to Fixed Assets (funding various purchases) - \$500,000
- Transfer to Capital Projects (costs of Winter Storm Uri Road Repairs) - \$2,500,000
- Transfer of Cable PEG Funds to Fixed Assets (funding of AV System) - \$98,600
- Transfer of grant funds to Coronavirus Fund (set up new Special Revenue Fund) - \$5,150,700

The City's Fund Balance Policy for the General Fund is three months of operating expenses. The Fiscal Year 2022 Budget decreases the fund balance by \$7,137,800 (due to the transfer for road repairs and to setup the new fund) for an ending fund balance of \$10,235,244. This exceeds the three-month fund balance requirement of \$5,631,175 by \$4,604,069.

DEBT SERVICE FUND REVENUES

Total revenues budgeted in the Debt Service Fund equal \$3,161,900. This is \$48,000 less than the \$3,209,900 projected in the prior fiscal year. The refunding in the prior year of the Series 2011 Certificates lowered our bond payments thereby lowering the necessary amount needed to be raised by the debt service portion of the property tax rate.

The debt service portion of the tax rate does not fluctuate and is \$0.1456 for the 2022 fiscal year. The amount of revenue estimated to be received at this rate is \$3,160,900.

DEBT SERVICE FUND EXPENDITURES

Total principal and interest payments for FY 2022 total \$3,159,800; a detail of outstanding debt is included in the "Debt Service" section.

The ending fund balance for the Debt Service Fund is \$35,917. There is no fund balance requirement.

FIXED ASSET FUND REVENUES

The primary revenue source for the Fixed Asset Fund are transfers in from other funds. Total transfers in for FY 2022 is \$848,600. With the receipt of Coronavirus Relief Funds and Coronavirus State and Local Relief Funds, the City will be supplementing these transfers by making purchases directly from these funds in the 2022 budget year in the amount of \$1,908,300.

FIXED ASSET FUND EXPENDITURES

The City’s threshold for fixed assets is currently \$5,000 per one item. The fixed asset yearly plan is to budget approximately \$1,000,000 each year in purchases. As stated above, Coronavirus Funds are being used to purchase additional items and with that the budgeted purchases for FY 2022 have increased to \$2,929,200. The following are some of the items:

- Vactor Jetrodder \$424,100
- Various Police Vehicles (6) \$292,300
- Medic Unit for Fire Department \$269,500
- Vibratory Roller \$148,200
- 15-Yard Dump Truck \$108,200
- Council Chambers Audio Visual Renovation \$98,600

For a more detailed listing see the “Fixed Asset Fund” section.

The ending fund balance for the Fixed Asset Fund is \$153,701. There is no fund balance requirement.

CAPITAL PROJECT FUND REVENUES

Revenues for the Capital Project Fund are received from transfers in (Non-Bond) and from bond proceeds (CO). Total revenues for FY 2022 are proposed at \$4,250,200 and are primarily transfers in from other funds to include \$2,500,000 from the General Fund for street repairs due to the Winter Storm in February 2021. Just like with the Fixed Asset Fund, there are several projects which will be supplemented or fully funded through the Coronavirus Fund. There are no plans for the City to go out for a Bond during the 2022 fiscal year.

CAPITAL PROJECT FUND EXPENDITURES

FY 2022 has \$13,628,000 in capital projects budgeted including those funded by the Coronavirus Fund. Following are some of the major projects planned along with their funding source(s) for the 2022 fiscal year:

- 2021 Street Program – Winter Storm Uri (Transfers and General Reserves)..... \$3,029,700
- Drainage Master Plan #1 – Connell Detention Pond (Transfers)..... \$1,027,200
- Drainage Master Plan #2, Phases #2, 3 and 4 (Transfers and 2018 CO)..... \$2,312,500
- Rummel Road Lift Station Upgrade (Coronavirus Fund – CSLRF) \$991,000

For more details on all the projects planned, see the “Capital Improvement Program” section.

The ending fund balance for the Capital Project Fund is \$204,187. There is no fund balance requirement.

PROPRIETARY FUNDS

UTILITY FUND REVENUES

Total revenues for the Utility Fund for FY 2022 are \$10,462,600, an increase of \$364,900 or 3.6% over the projected amount of \$10,097,700 for FY 2021. Major sources of Utility Fund revenues include:

Water Income

Water income is budgeted at \$6,100,000 for the 2022 fiscal year based on a one percent expected growth in the City and a 3% rate increase. Projected water income for the current fiscal year totals \$5,865,400 which is \$389,200 less than the \$6,254,600 budgeted due to the increase of rainstorms the area has had.

Sewer Income

Sewer income is also budgeted based on a one percent expected growth and 3% rate increase for FY 2022 at \$4,136,100. Sewer rates are charged based on customer’s water consumption because the City does not have a way to measure sewer usage. There is a 10,000-gallon cap for residential customers.

Following is a chart that compares the proposed water and sewer rates for the surrounding cities:

Residential Water and Sewer Charges Comparison (per gallons of usage)			
	3,000 gallons	10,000 gallons	25,000 gallons
Killeen	\$36.18	\$86.44	\$152.09
Temple	35.70	103.60	249.10
Belton*	39.70	100.60	181.10
Harker Heights	41.99	90.22	142.72
Copperas Cove*	66.55	128.50	261.25

*current rates are shown

UTILITY FUND EXPENSES

The primary functions contained within this fund are Water Administration, Water Operations, and Wastewater. Total expenses for the Utility Fund for FY 2022 are \$10,162,800, an increase of \$771,000 over the projected amount of \$9,391,800 for FY 2021. Utility Fund expenses include:

Personnel

Salaries and fringe benefits total \$1,606,600 or 25.4% of operating expenditures and includes:

- A one and a half percent cost of living adjustment for all employees
- Addition of a Maintenance Technician to the Wastewater Department
- An increase of 9.0% in health insurance coverage and a decrease of 1.1% in dental insurance coverage

Insurance

Property / Liability Insurance in the Utility Fund includes supplemental sewage backup coverage through Texas Municipal League. This coverage is designed to reimburse private property owners for damages caused by sewage that backs up from facilities owned or controlled by the City when the sewage backup was not caused by City actions and the City had no forewarning that it may happen. The total budgeted for the Utility Departments’ portion of property / liability insurance, to include the supplemental sewage backup coverage, is \$28,400 for the 2022 fiscal year.

Bond Expense

Principal and interest payments to cover outstanding debt are budgeted at \$1,998,800 for FY 2022. This is the portion of debt funded for water and wastewater projects that are to be paid back by utility revenues. Additional information regarding outstanding debt can be found in the “Debt Service” section.

Water Purchases

The City purchases water from Water Control and Improvement District #1 (“WCID #1”) and Brazos River Authority. The 2021 fiscal year budget was \$2,805,900 and projections for year-end are at \$2,997,500; a 6.8% increase from the budgeted amount primarily due to water leaks during Winter Storm Uri. For FY 2022, water purchases have been budgeted at \$3,052,800 based on projected water usage and WCID #1 debt payments.

Bad Debt

Projections for bad debt expenses are at \$100,000 for the 2021 fiscal year due to bad debt collections from the previous fiscal year being put off until FY 2021. The City did not want to send out additional bad debt letters during a time in which residents, former or current, may be having difficulty with paying their other bills. This line item will remain at \$65,000 for FY 2022 for the additional bad debt collections that may be done in the upcoming year.

Transfers Out

For the FY 2022 Budget, transfers out to the General Fund (\$250,000) and to the Capital Project Fund (\$1,550,000) are budgeted.

The City's Fund Balance Policy for the Utility Fund is three months of operating expenses. The Fiscal Year 2022 Budget adds \$299,800 to the fund balance for a total of \$3,179,452. This exceeds the three-month fund balance requirement of \$2,090,700 by \$1,088,752.

SANITATION FUND REVENUES

Total revenues for the Sanitation Fund for FY 2022 are \$2,568,600, an increase of \$170,000 or 7.1% over the projected amount of \$2,398,600 for FY 2021. This is partially due to the inclusion of a new fee Staff would like to implement for the Drop Site Center discussed further below.

Garbage Income

Garbage income is the main source of income for the Sanitation Fund. The budget of \$2,252,200 for the 2022 fiscal year includes a 2.0% expected growth in the City. There is no rate increase included.

Following is a chart that compares the proposed sanitation rates for the surrounding cities:

Residential Sanitation Charges Comparison						
	Rate	Pickups	Can Provided	Recycling	Pickups	Bin Provided?
Belton*	\$17.75	1 / week	96 gallons	Included	Biweekly	96 gallons
Harker Heights	18.88	2 / week	96 gallons	Free Drop Site*	n/a	n/a
Copperas Cove*	19.83	1 / week	96 gallons	Included	Biweekly	96 gallons
Temple	21.11	1 / week	96 gallons	Included	1 / week	90 gallons
Killeen	21.41	1 / week	96 gallons	n/a	n/a	n/a

*current fee is shown

New Drop Site Fee

Usage of the Drop Site has become increasingly popular especially through the pandemic and after the Winter Storm, in both instances residents have taken advantage of the time to get some cleaning up done. As seen in the next section, this has caused expenses for this free service to increase over time. Staff has included in the budgeted revenues a \$1 fee to be included in each residents' bill every month and estimates this to bring in approximately \$135,100 during the 2022 fiscal year.

SANITATION FUND EXPENSES

The primary function contained within this fund is Sanitation or the Drop Site. Total expenses for the Sanitation Fund for FY 2022 are \$2,424,800, an increase of \$75,800 over the projected amount of \$2,349,000 for FY 2021. Sanitation Fund expenses include:

Personnel

Salaries and fringe benefits total \$56,400 or 2.7% of operating expenditures and includes:

- A one and a half percent cost of living adjustment for all employees
- Deletion of a part-time Maintenance Technician
- An increase of 9.0% in health insurance coverage and a decrease of 1.1% in dental insurance coverage

Roll Off Dumpster

The roll off dumpsters are maintained at the Drop Site and picked up by Centex Waste Management. During FY 2021, the Drop Site continued to see increased usage and this line item is projected to reach \$305,000 versus the \$205,000 that was budgeted (a 48.8% increase). The roll off dumpster line item has been budgeted at \$250,000 for the 2022 fiscal year.

Garbage Contract

The garbage contract line item is used to pay Centex Waste Management for residential and commercial hand garbage pickup throughout the City. (Centex Waste Management handles commercial billing.) This is the major expense for the Sanitation Fund and is budgeted at \$1,769,500 and is a 3% increase over the \$1,718,000 projected for FY 2021.

Transfers Out

For the FY 2022 Budget, transfers out to the Fixed Asset Fund (\$150,000) and the General Fund (\$150,000) are budgeted.

There is no fund balance requirement for the Sanitation Fund however a balance of \$340,879 is projected to remain at the end of the 2022 fiscal year which will be used to take care of interfund payables.

DRAINAGE FUND REVENUES

Total revenues for the Drainage Fund for FY 2022 are \$870,300, an increase of \$6,900 or 0.8% over the projected amount of \$863,400 for FY 2021.

Drainage Fees

The Drainage Fund was created to maintain the stormwater management systems within Harker Heights. This is a flat fee charged monthly on each water bill and is used to fund drainage related expenses and projects. The \$869,700 budget for the 2022 fiscal year includes a 1.0% expected growth in the City. There is no rate increase included.

Following is a chart that compares the proposed residential drainage rates for the surrounding cities:

Residential Drainage Charges Comparison	
Belton*	\$5.00
Harker Heights	6.00
Copperas Cove*	7.00
Killeen	6.00
Temple	6.00

*current fee is shown

DRAINAGE FUND EXPENSES

The primary function contained within this fund is Drainage. Total expenses for the Drainage Fund for FY 2022 are \$821,600, a decrease of \$49,300 from the projected amount of \$870,900 for FY 2021. Drainage Fund expenses include:

Personnel

Salaries and fringe benefits total \$131,100 or 70.1% of operating expenditures and includes:

- A one and a half percent cost of living adjustment for all employees
- An increase of 9.0% in health insurance coverage and a decrease of 1.1% in dental insurance coverage

Bond Expense

Total bond expenses are budgeted at \$384,500 for FY 2022 which includes the principal and interest payments to cover outstanding debt as well as the amortization expense. Additional information regarding outstanding debt can be found in the "Debt Service" section.

Transfers Out

For the FY 2021 Budget, transfers out to the Fixed Asset Fund (\$100,000) and the Capital Projects Fund (\$150,000) are budgeted.

The ending fund balance for the Drainage Fund is \$97,171. There is no fund balance requirement.

SPECIAL REVENUE FUNDS – RESTRICTED FUNDS

HOTEL / MOTEL FUND REVENUES

City hotel occupancy taxes, levied at seven percent of room rental rates, are recorded in the Hotel / Motel Fund. In Fiscal Year 2018, the City began receiving a portion of Bell County's hotel occupancy taxes. Hotel occupancy taxes are expected to rise again in FY 2022 with the opening of a new hotel and are budgeted at \$105,000. Projections for the 2021 fiscal year are at \$95,000 with the temporary closure of a hotel due to renovations needed from water damage caused by Winter Storm Uri.

HOTEL / MOTEL FUND EXPENDITURES

Expenditures in the Hotel / Motel Fund must meet the "heads in bed" test and are restricted to promote tourism, conventions, and the hotel industry. Budgeted expenditures total \$27,500 which is the same as the current fiscal year's budget. Funding has also been given to the Harker Heights Chamber through yearly requests and approval by the City Council, and this year their request totals \$22,500 for Chamber Events (\$5,000), the Food and Wine Festival (\$10,000), and fishing tournaments (\$7,500).

The ending fund balance for the Hotel / Motel Fund is \$516,695. There is no fund balance requirement for the Hotel / Motel Fund. The City does have a long-range plan to use the fund balance of this fund to start construction on Comanche Gap Historical Park once it is at a sufficient level. Because Comanche Gap is a historical area it does fit into the restricted criteria.

RESTRICTED COURT FUND REVENUES

Certain fines paid through the Municipal Court have fees attached that are deposited into restricted court funds. These restricted funds are Child Safety, Time Payment Reimbursement, Municipal Jury, Building Security, Administration of Justice, Court Technology, Local Truancy Diversion, and Teen Court Program.

Budgeted revenues for FY 2022 total \$108,000 which is a \$1,200 increase or 1.1% over the projected amount for the 2021 fiscal year of \$106,800 and a 20.0% decrease of the \$129,600 budgeted for FY 2021.

RESTRICTED COURT FUND EXPENDITURES

Expenditures in the Restricted Court Fund are shown as transfers to the General Fund as it reimburses for the day-to-day costs incurred in the Municipal Court Department. For FY 2022 expenditures are budgeted at \$85,000 for transfers to the General Fund which includes:

- Building Security Fund (alarm system, fire protection, personnel) \$1,000
- Administration of Justice (training, memberships, supplies) \$4,000
- Court Technology Fund (equipment maintenance and supplies)..... \$15,000
- Local Truancy Diversion Fund (Juvenile Case Manager position)..... \$30,000
- Child Safety Fund (Youth Health Coordinator position) \$35,000

The ending fund balance for the Restricted Court Fund is \$217,761. There is no fund balance requirement.

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund was created for the purpose of reducing the premium tax paid by the City to an insurance carrier for eligible lines of coverage. This fund is a pass-through fund for the collection and payment of employee insurance premiums.

Revenues received in this account is interest income only and is budgeted at \$700 for FY 2022. There are no expenses budgeted for this fund.

The ending fund balance for the Employee Benefits Fund is \$6,018. There is no fund balance requirement.

CORONAVIRUS FUND

The 2022 fiscal year will be the start of the Coronavirus Fund. Grant funds remaining after the purchase of fixed assets in FY 2021 that were received from Texas Department of Emergency Management for the Coronavirus Relief Fund, or CRF, (\$1,297,300) and the Coronavirus State and Local Relief Fund, or CSLRF, (\$3,853,400) will be transferred here for better accounting. The City also expects to receive the second tranche of funds by the end of FY 2022 in the amount of \$4,000,000. This plus interest income of \$2,000 brings total revenues to \$9,152,700.

Staff has also devised a plan of purchases to come directly from this fund to include fixed asset purchases from the CRF (\$1,297,200), fixed asset purchases from the CSLRF (\$1,908,300) and capital project expenses from the CSLRF (\$2,872,500). This brings total expenditures to \$4,780,800.

The ending fund balance for the Coronavirus Fund is \$4,371,900 and there is no fund balance requirement.

SUMMARY

2020 and 2021 brought severe challenges for the City in terms of the Covid-19 pandemic and the winter storm. The City has, at times, had to totally shift how we normally do business to meet the service needs of our citizens and businesses. Just as with the challenges that exemptions have had on property tax revenue, the City has been agile in dealing with these issues all with the end goal of meeting the City’s Vision: *Providing public services that empower people to focus on what matters most: their goals, hopes and dreams.* The 2021-2022 budget is designed with that Vision in mind. It provides the resources needed for the City to continue to provide high levels of service. The budget lowers the tax rate and is balanced.

The operating budgets are conservatively developed based on current and expected economic trends. The budget includes new Federal funding sources for Covid relief which have specific expenditure requirements. The budget adds personnel, equipment, and capital projects all with a singular purpose – serving our citizens. I am excited to present to you the 2021-2022 budget as it affirms our Vision and reflects the great passion the City has for service.

I would like to thank the City Council and City staff for their work in preparing this budget. It is an honor to serve alongside such service minded individuals. It is a privilege to serve such a diverse and supporting citizenry. We are excited about seeing where your goals, hopes and dreams take you!

Sincerely,

A handwritten signature in black ink that reads "David R. Mitchell". The signature is written in a cursive, flowing style.

David R. Mitchell
City Manager

A large, light gray watermark of the letter 'H' is centered on the page. Overlaid on the center of the 'H' is a red, five-pointed star with a halftone dot pattern.

**HB 3195 STATEMENT
CALENDAR**



This budget will raise more total property taxes than last year's budget by \$665,294 or 4.9%, and of that amount \$209,604 is tax revenue to be raised from new property added to the tax roll this year.

(Required per Texas House Bill 3195, passed during the 80th Legislative Session)



FY 2021 - 2022 BUDGET AND TAX CALENDAR

Date	Time	Event/Requirement/Action
Tuesday August 17	3:00 p.m.	Proposed Budget Filed with City Secretary Present Proposed Budget and Tax Rate to Council Proposed Budget Posted to Website
Tuesday August 24	5:00 p.m.	Vote on Preliminary Ad Valorem Tax Rate and Schedule Public Hearings
Friday August 27	10:00 a.m.	Budget Retreat and Council Discussion
Tuesday September 07	3:00 p.m.	Budget Public Hearing
Tuesday September 14	5:00 p.m.	Adoption of Budget and Fee Schedule Ratification of Tax Revenue Increase Tax Rate Public Hearing and Adoption

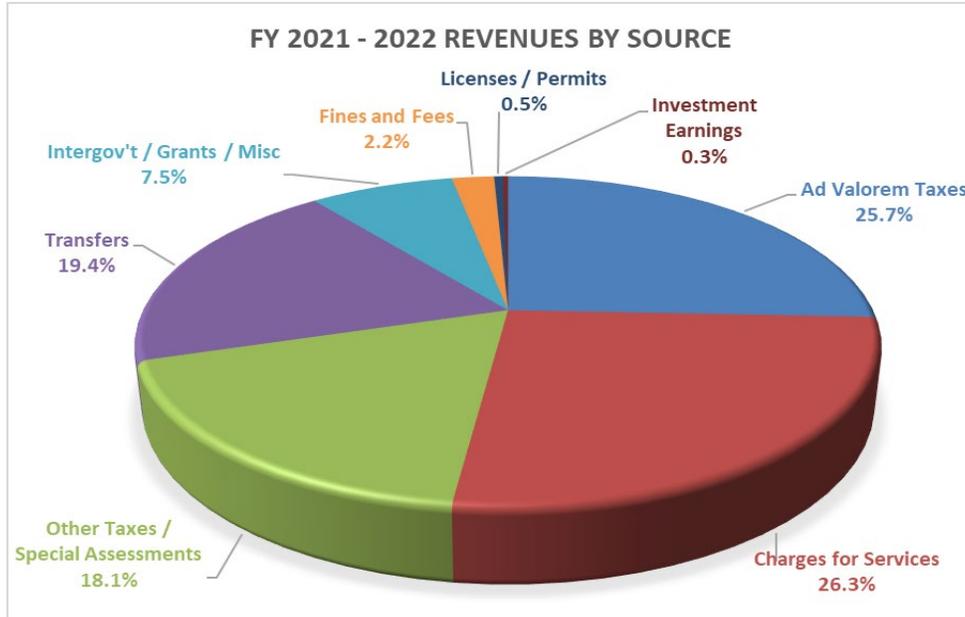


**TRENDS
AND FORECASTS**

TRENDS AND FORECASTS

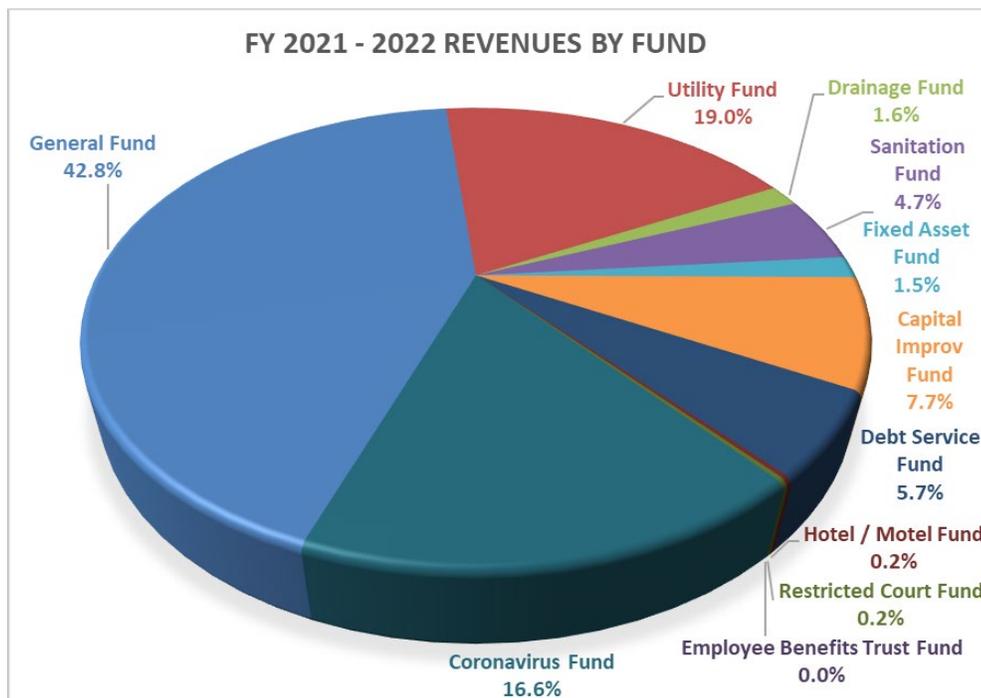
REVENUES BY SOURCE

The graph below depicts the percentage of each major revenue source compared to the total revenues for all funds of \$55,169,700. Major revenue sources for the City are charges for services (26.3%), ad valorem taxes, or property taxes, (25.7%), transfers (19.4%) and other taxes/special assessments (18.1%).



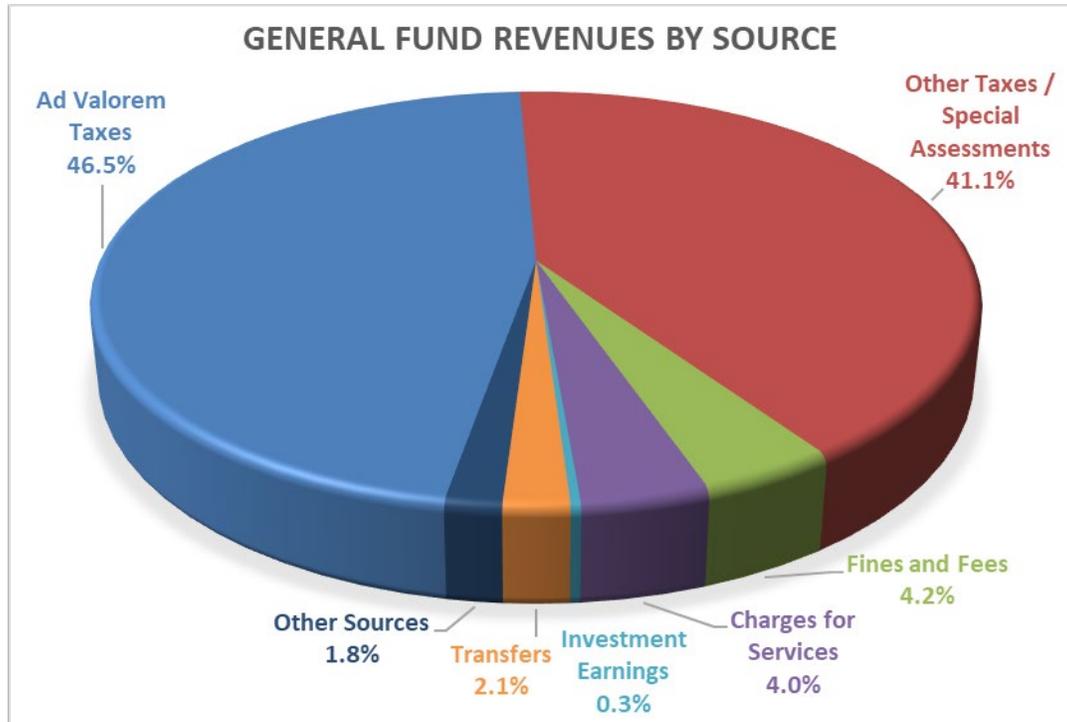
REVENUES BY FUND

The following pages will discuss major revenue sources within the funds with the largest percentage of revenues. These funds are the General Fund (42.8%), Utility Fund (19.0%), Coronavirus Fund (16.6%), and Capital Improvement Fund (7.7%).



GENERAL FUND REVENUES

General Fund revenues at \$23,636,200 make up 42.8% of the City's total revenues (\$55,169,700) for the 2022 fiscal year. Major revenue sources in the City of Harker Heights' General Fund are ad valorem taxes (46.5%), other taxes/special assessments (41.1%), fines and fees (4.2%), and charges for services (4.0%).



Ad Valorem Tax / Property Tax

Change in Ad Valorem Tax Rate: -0.0251 or -3.9%

Five Year Average Growth Rate (Fiscal Year 2017 to 2021): 3.83%

Budgeting Assumption – Forecasts: Forecasted at 0.50% (low rate is due to veteran's exemption)

Budgeting Assumption – Planning: Calculated in July when valuations received; Updated when BCAD calculations (Truth-in-Taxation Reports) is received in August

Ad valorem or property tax is the largest revenue source of the General Fund at 46.5% of the total revenue. The City works closely with Bell County Tax Appraisal District (BCAD) in setting a tax rate for the year. In April, BCAD holds an annual meeting to discuss preliminary values, which are normally very conservative, and City Staff adjusts its forecasts accordingly. Each BCAD regional appraiser also discusses what developments occurred during the year, what will be completed next year, and the property sales for their respective regions.

In completing the City's Tax Rate Calculation Worksheet (Truth-in-Taxation Report), BCAD requests Harker Heights' debt payment amounts for the upcoming year, the sales tax revenue for the prior year, any exemption changes and fund balance amounts for the General and Debt Service Funds in June.

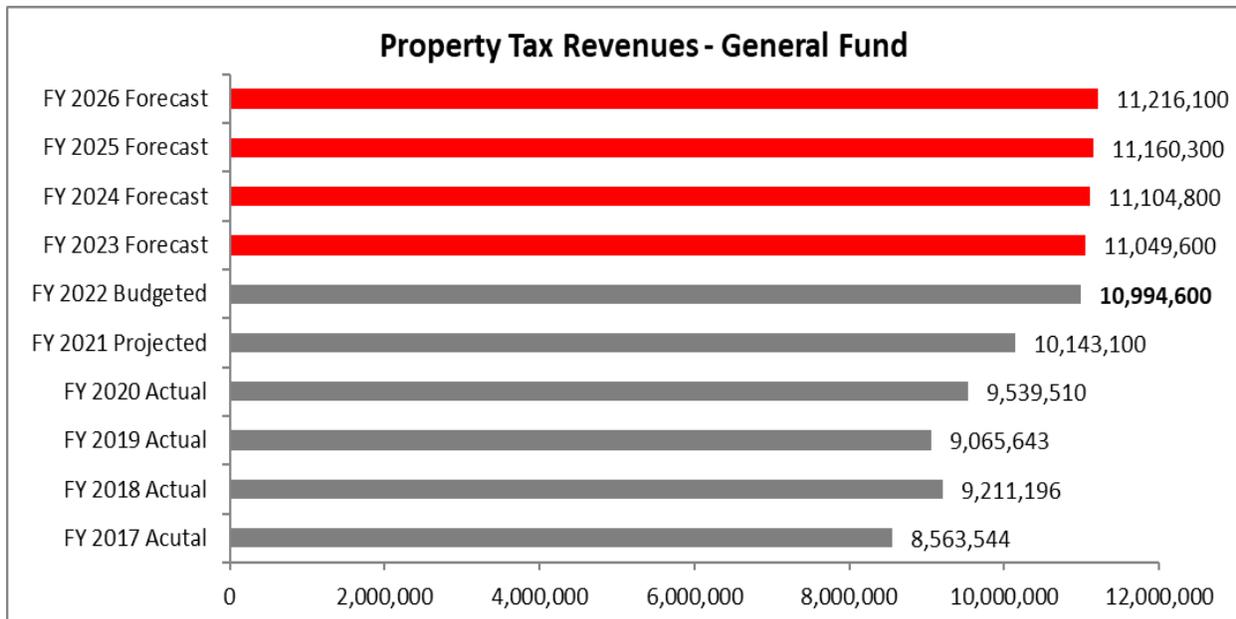
BCAD is also responsible for sending out tax statements and collecting tax payments on the City's behalf.

To calculate the amount of revenue for each fund Staff uses the calculation below. The maintenance and operations (M&O) portion of the tax rate is a percentage of the estimated total tax collections. The City's M&O rate of \$0.5063 is 77.67% of the total tax rate and therefore receives that portion of the estimated tax collections.

Certified Taxable Value	2,169,593,486
x Total Tax Rate per \$100 valuation	0.6519
= Estimated Gross Revenues from Taxes	14,143,580
x Estimated Percentage of Collections	100.00%
= Estimated Funds from Tax Levy	14,143,580
+ Estimated Delinquent Tax Collections	12,000
= Estimated Total Tax Collections	14,155,580

Maintenance and Operations Rate	0.5063
Total General Fund Revenue	10,994,639

The following graph shows the history of property tax revenues in the General Fund, what is budgeted for Fiscal Year 2022, and the current projections for the future.



With the growth of the veteran's exemption, it is hard to determine how much property tax revenue will continue to grow.

Other Taxes / Special Assessments (Sales Tax, Mixed Drink Tax, Bingo Tax)

Sales Tax

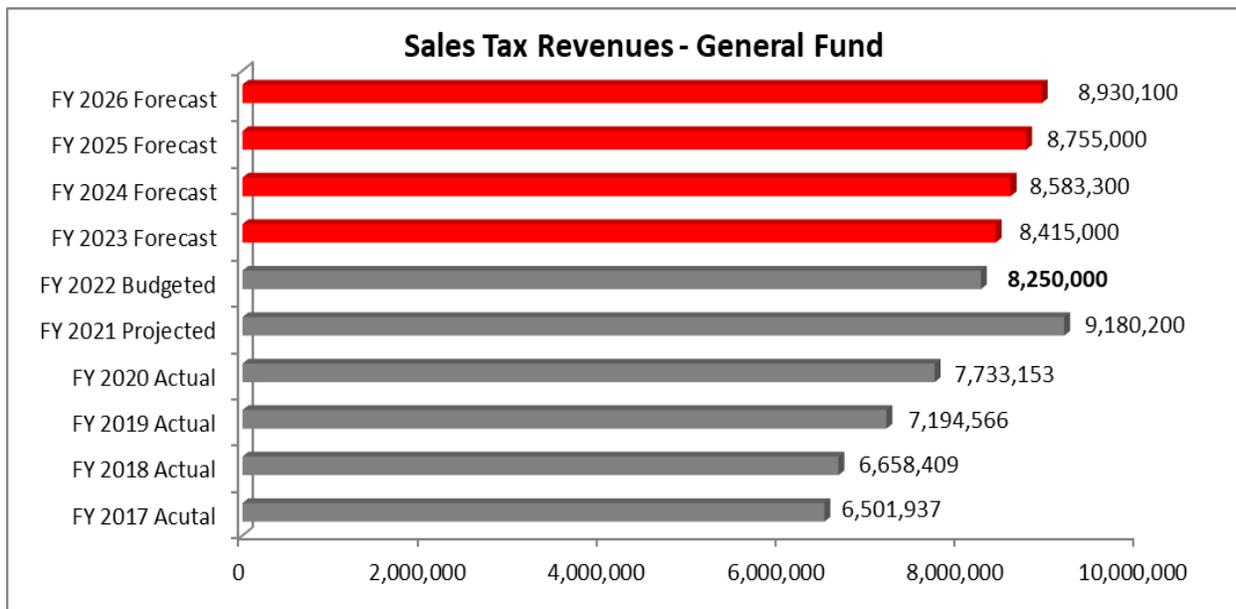
Five Year Average Growth Rate (Fiscal Year 2017 to 2021): 6.7%

Budgeting Assumption – Forecasts: Forecasted at 6.7% of FY 2020 Actual for FY 2022 due to an unprecedented FY 2021 total; Future years forecasted at 2.0%

Budgeting Assumption – Planning: Updated in comparison to current year actuals

The State of Texas imposes a state sales and use tax of 6.25%. Cities, counties, transit authorities, and special purpose districts can impose an additional local sales and use tax of up to 2.00% for a combined state and local tax rate of up to 8.25%. The City of Harker Heights has imposed this additional local sales tax option and receives its portion of sales and use tax revenues from the Texas Comptroller's Office monthly (Harker Heights receives 1.5%, Bell County receives 0.5%).

When budgeting sales tax revenue for the upcoming budget year, the prior year's projections as well as any permits issued for upcoming commercial businesses are taken into consideration. Even with the reopening of businesses, it was not expected that sales taxes would have a projection of \$9,180,200 for the 2021 fiscal year. Staff remains wary of this increase and are budgeting with a higher expectation but conservatively at \$8,250,000 for FY 2022. This is an 11.3% drop from the \$9 million projection however it is a 6.7% increase from the \$7,733,153 collected in FY 2020.



Sales tax revenues are projected to increase by 8.2% between FY 2022 and FY 2026 (red bars indicate forecasts).

Mixed Drink Tax & Bingo Tax

Five Year Average Growth Rate (Fiscal Year 2017 to 2021): -2.0%

Budgeting Assumption – Forecasts: Forecasted at 1.0% (both line items)

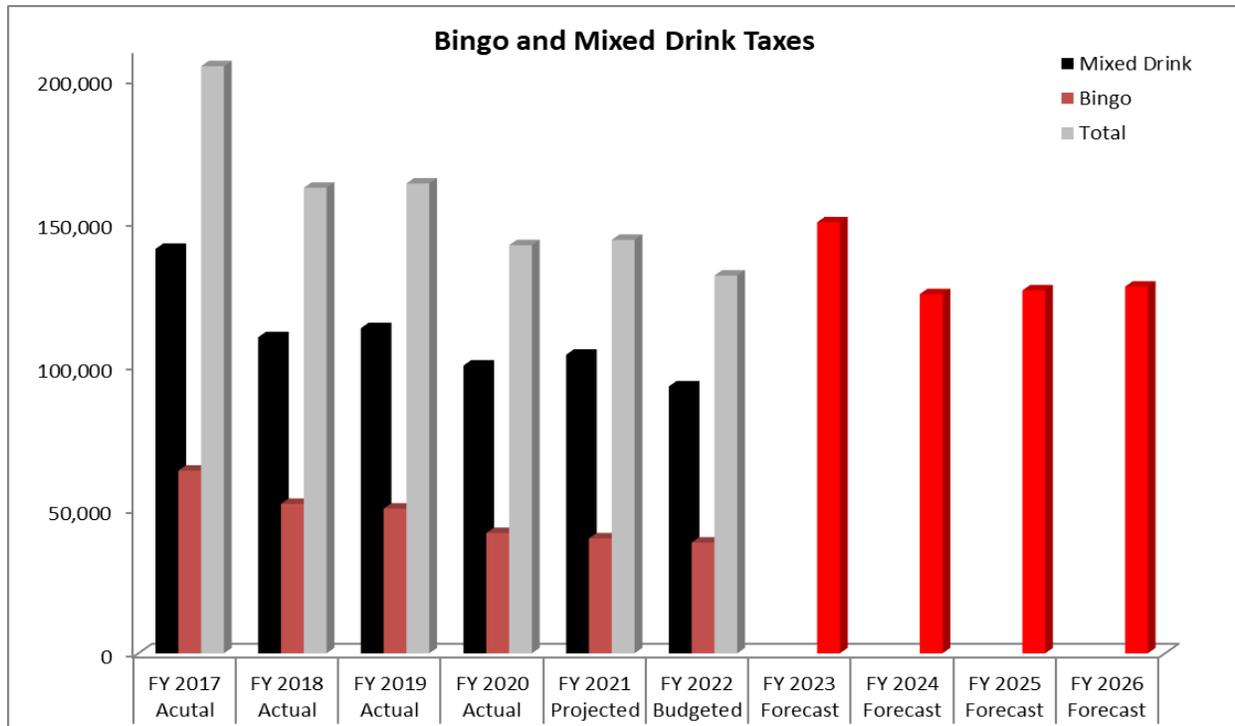
Budgeting Assumption – Planning: Updated in comparison to current year actuals (separate line items)

The *mixed drink tax* is a gross receipts tax imposed on the amount received from the sale, preparation or service of mixed beverages. It is paid to the Texas Comptroller of Public Accounts who in turn remits a portion back to the City. Prior to January 2014, the mixed beverage gross receipts tax was 14%. Beginning on January 1, 2014, the tax was lowered to 6.7% and a mixed beverage sales tax rate of 8.25% was implemented and passed on to the consumer.

During the 86th Legislature, House Bill 914 changed how cities and counties receive *bingo prize fee revenue* (bingo taxes). Beginning January 1, 2020, authorized organizations still collect the fee in the amount of 5% of the value of a prize worth more than \$5 however they will remit it to the county and/or municipality instead of the Texas Lottery Commission. Municipalities and counties receive 50% of the prize fees; if both have imposed a bingo tax, they each receive 25% of the fee collected.

When forecasting, the mixed drink and bingo tax line items are looked at as one piece because they are the smaller of our tax revenue line items in the General Fund. A one percent increase is added each year to the actual amount of the mixed drink and bingo taxes combined and then, based on prior year activity, that increase is distributed accordingly between them.

The following graph shows how the prior year actuals, FY 2021 projection and FY 2022 budgeted amounts compare. Forecasts are shown in total amounts only because it has not been decided how the one percent increases will be allocated between the two separate line items.



The red bars indicate the forecasts for future years which is why there is no indication of what is budgeted for mixed drink or bingo tax.

Franchise Fees – General Fund *(Cable, Gas, Telephone, and Electricity)*

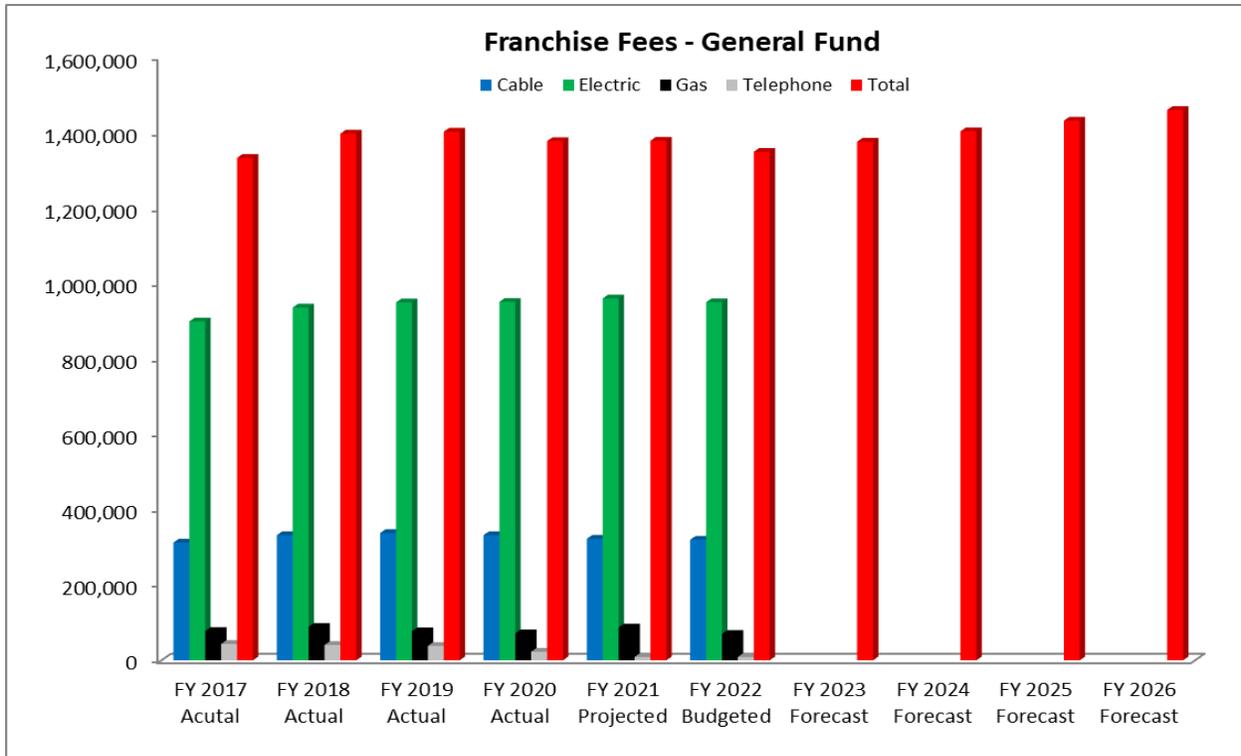
Five Year Average Growth Rate (Fiscal Year 2017 to 2021): 0.8%

Budgeting Assumption – Forecasts: Forecasted at 2.0%

Budgeting Assumption – Planning: Updated in comparison to current year actuals (separate line items)

A franchise fee is an agreed upon reimbursement amount paid by utility and/or cable companies to the city for usage of the city’s right of way. The current electric franchise fee is paid based on the number of kilowatt hours whereas those for gas, telephone, and cable are based on a percentage of gross receipts. Cable franchise fees also include an additional one percent PEG fee to fund capital expenditures associated with Public, Educational and Government facilities.

During the 86th Legislature, Senate Bill 1152 was passed in which companies that pay both cable and telephone franchise fees can cease paying the lower of the two. In other words, they only have to pay one of their franchise fees to the City. The City of Harker Heights currently only has one company, Spectrum, to which this applies and will impact our telephone franchise fee line item.



Telephone franchise fees have been greatly impacted by Senate Bill 1152 (86th Legislature).

Fines and Fees

Five Year Average Growth Rate (Fiscal Year 2017 to 2021): 1.6%

Budgeting Assumption – Forecasts: Forecasted at 1.0%

Budgeting Assumption – Planning: Updated in comparison to current year actuals

This category for the General Fund is the Court Fine revenue. The FY 2021 budget totaled and is projected to be \$1,000,000. \$1,000,000 is also the budgeted amount for the 2022 fiscal year.

Charges for Services

Budgeting Assumption – Forecasts: Forecasted at 1.0% (collectively)

Budgeting Assumption – Planning: Updated in comparison to current year actuals (per line item)

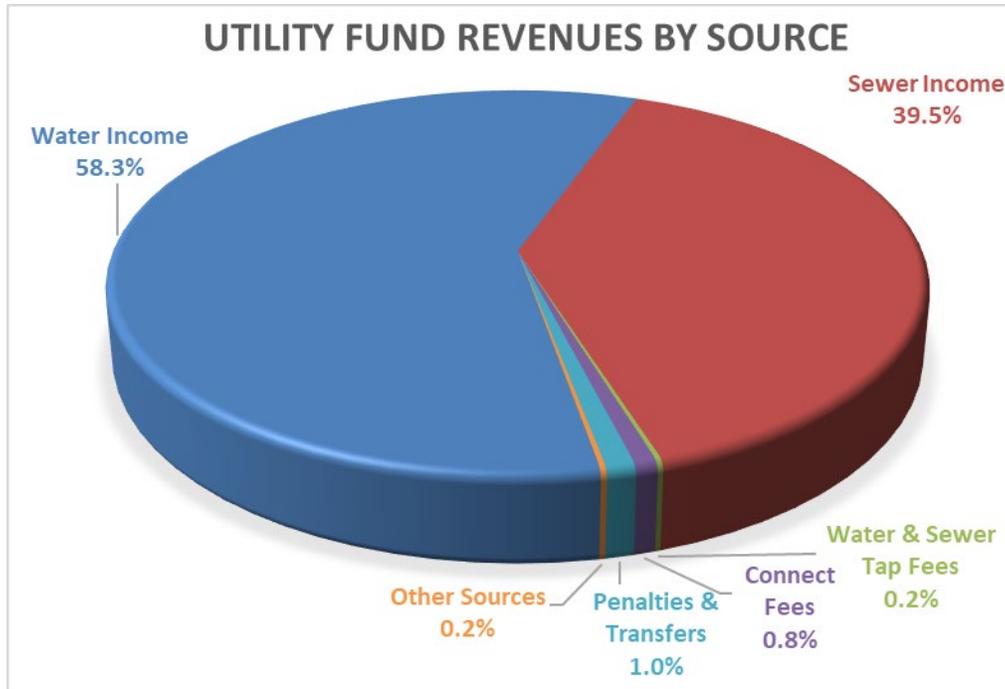
Parks and Recreation fees (pool entry fees, recreation programs, registration fees and facility rentals) for the 2021 fiscal year remained difficult to project due to the slow reopening of youth and adult activities as well as the difficulties Parks and Recreation Staff had in hiring personnel for the City Pool.

Animal Services revenues (adoptions, return to owner fees, etc.) is also a difficult line item to project and during the 2021 fiscal year, Pet Adoption Center Staff held many adoption events and fundraisers. The \$75,000 budgeted for FY 2021 has been projected to be \$122,800 by fiscal year end. The amount budgeted for the 2022 fiscal year has been conservatively increased to \$95,000 in anticipation of continued success of their programs.

A detailed listing of all revenue sources in the General Fund can be found in the “General Fund” section.

UTILITY FUND REVENUES

Utility Fund revenues at \$10,462,600 make up 19.0% of the City's \$55,169,700 total revenues for the 2022 fiscal year. The major revenue sources are water income (58.3%) and sewer income (39.5%) as shown in the graph below.



Water Income

Change in Water Rate: 3% increase

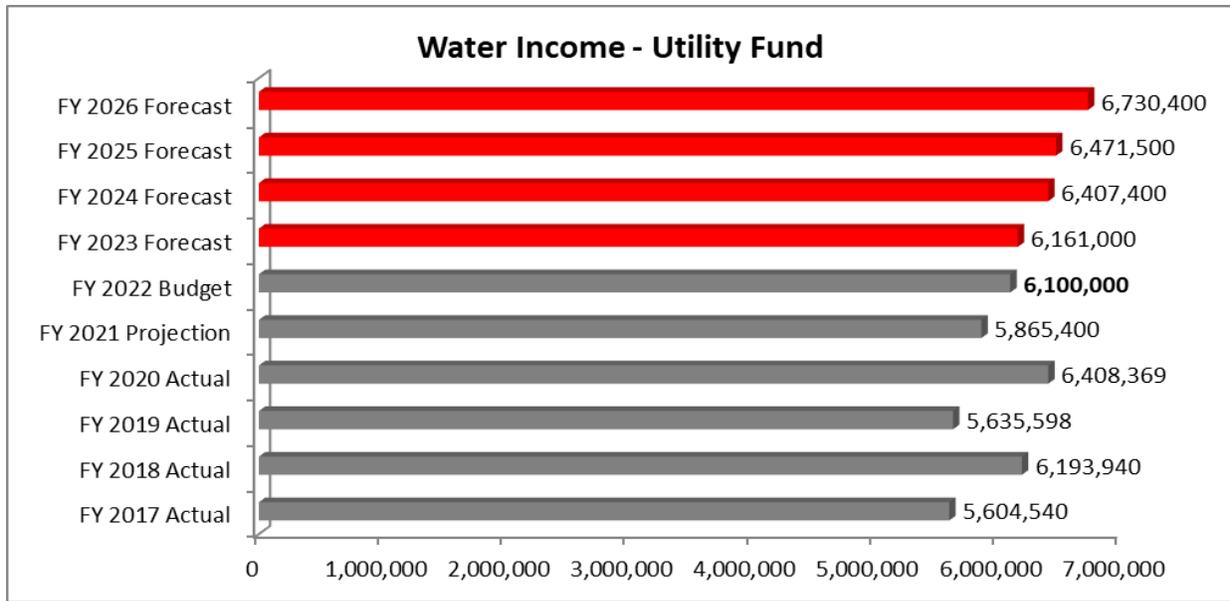
Five Year Average Growth Rate (Fiscal Year 2017 to 2021): 0.6%

Budgeting Assumption - Forecasts: Forecasted at 1.0% growth; 3.0% rate increase every other year

Budgeting Assumption – Planning: Updates in comparison to mid-year and nine-month revenue amounts as well as historical trends and patterns, if any are noticed to be similar

Water income is very elastic and depends a great deal on the weather. Forecasts include a yearly estimate of one percent growth and a rate increase of three percent every other year. If a rate increase is deemed unnecessary (i.e. revenues cover expenses), the alternating rate increases are adjusted for the following years.

During the spring and summer of the 2021 fiscal year, we have had unusual amounts of rainfall that started with Winter Storm Uri in February 2021. Increased amounts of waterfall equate to less usage of water to take care of lawns during this time of the year, which is one of our largest uses of water. Projections for FY 2021 are \$5,865,400 which is 9.3% less than the actual amount of water income received in the 2020 fiscal year. The budgeted amount for FY 2022 is \$6,100,000; this is 4.0% higher than FY 2021's projection.



Water Income is projected to increase by 10% (\$630,400) between FY 2022 and FY 2026. Forecasts are shown in red.

Sewer Income

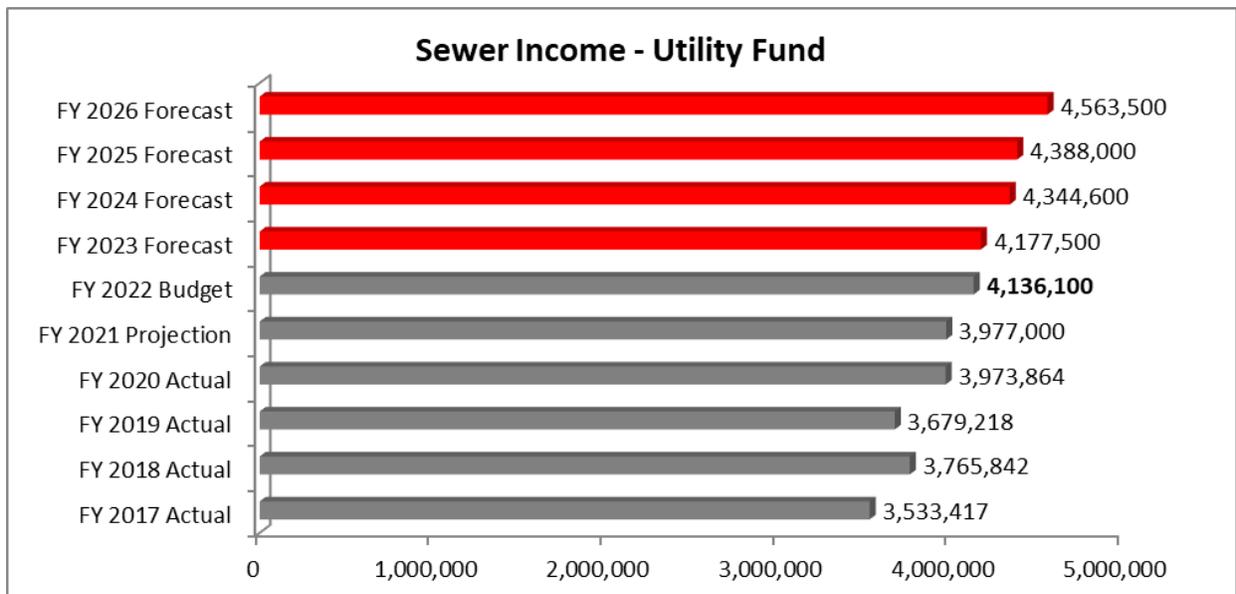
Change in Water Rate: 3% increase

Five Year Average Growth Rate (Fiscal Year 2017 to 2021): 2.5%

Budgeting Assumption – Forecasts: Forecasted at 1.0% growth; 3.0% rate increase every other year

Budgeting Assumption – Planning: Updates in comparison to mid-year and nine-month revenue amounts as well as historical trends and patterns, if any are noticed to be similar

Billable gallons for sewer are computed based on water consumption because there is no way to determine actual sewer usage. Residential usage is capped at 10,000 gallons; commercial is not capped.

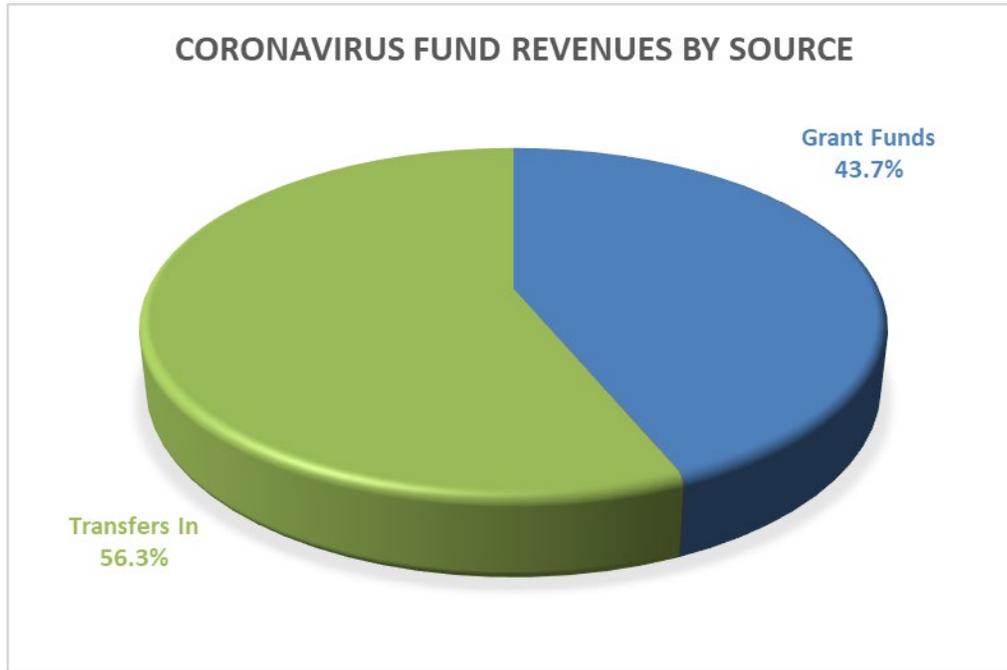


Sewer Income is expected to increase by 11% (\$427,400) between FY 2022 and FY 2026. Forecasts are shown in red.

A detailed listing of all revenue sources in the Utility Fund can be found in the “Utility Fund” section.

CORONAVIRUS FUND REVENUES

The Coronavirus Fund is a new fund to the City due to the revenues received from the approval of the American Rescue Plan Act (ARPA). Transfers in from the General Fund of \$5,150,700 is 56.3% of revenues. This amount is unused grant funds from the Coronavirus Relief Fund at \$1,150,700 and the Coronavirus State and Local Recovery Fund (CSLRF – ARPA) of \$4,000,000. Grant funds of \$4,000,000, the second payment of ARPA funding, is expected to be received in the 2022 budget year which totals 43.7% of the revenues. The total fund revenues of \$9,152,700 (including \$2,000 of interest income) makes up 16.6% of the City’s revenues.



CAPITAL IMPROVEMENT FUND REVENUES

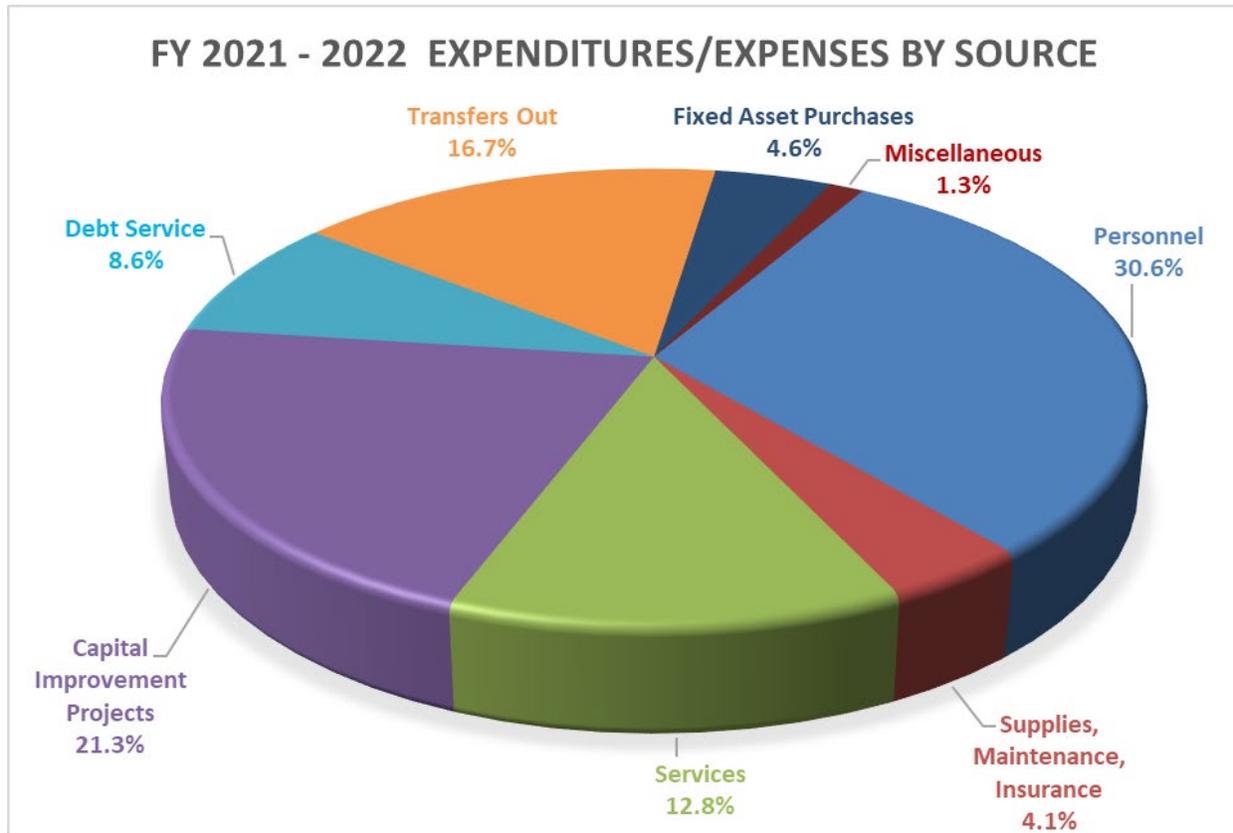
Budgeting Assumption – Forecasts: Forecasted at probably costs (expense); transfers to cover expenses plus possible overages

Budgeting Assumption – Planning: Adjust transfers and costs as needed (i.e. change orders)

Capital Improvement Fund revenues make up 7.7% of the City’s total revenues (\$55,169,700) with a total of \$4,250,200. \$50,200 of the amount is interest income while the remaining \$4,200,000 is transfers in from other funds. Transfers to the Capital Improvement Fund are planned and forecasted based on approved projects. These projects are brought forward during budget planning in March. The snow and ice event in February 2021 brought about additional projects that were not yet on the City’s radar pushing projects already budgeted aside and revamping forecasts. In deciding how to fund the road repair projects after Winter Storm Uri, the City Council approved the use of General Fund Reserves and a \$2,500,000 transfer is budgeted from the General Fund to Capital Projects to achieve this. An additional \$1,500,000 is being transferred from the Utility Fund, \$500,000 more than last fiscal year to fund projects as well. Due to a temporary slowdown of connections, the transfers from the Utility Connect Fee account was lowered to \$50,000 in the FY 2021 projections as well as for the FY 2022 budget. The Drainage Fund will be transferring \$150,000 in funding. Not included in revenue but worthy of noting is that CSLRF funds will also be used to partially or fully fund some of the Water and Wastewater capital expenditures.

EXPENDITURES/EXPENSES BY SOURCE

The graph below depicts the percentage of expenditures/expenses for all funds compared to the total expenditures/expenses (“use”) of \$64,045,700. The largest use of City funds is personnel expenses at 30.6% (\$19,581,700) followed by Capital Improvement Projects at 21.3% (\$13,628,000), and Transfers Out at 16.7% (\$10,684,300).

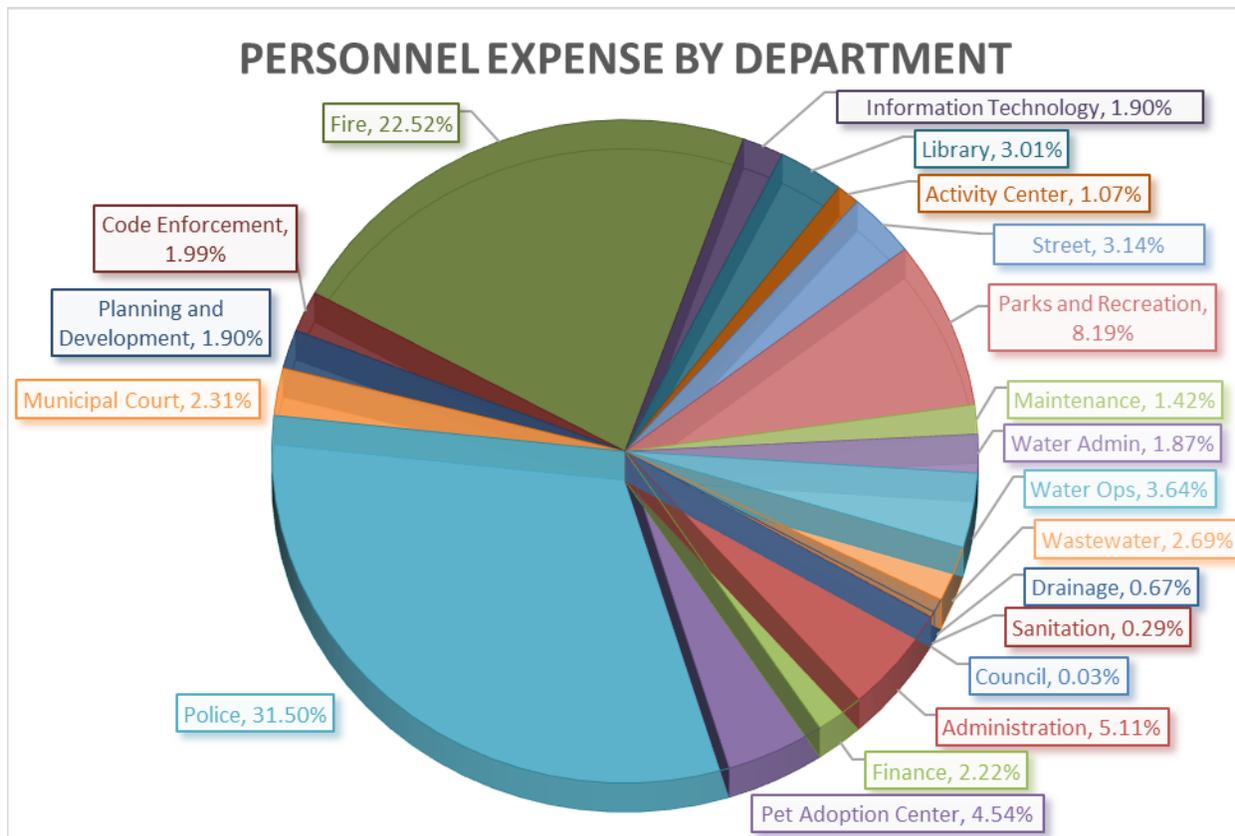


Personnel Service

Personnel expenses includes salaries, health insurance, retirement, and other benefits. It is typically the largest expense of any work environment. This budget includes a 1.5% cost of living adjustment for all employees, an increase of 9% to the health insurance coverage, a 1.1% decrease to the dental insurance coverage and the following changes to personnel:

- Change Human Resource Coordinator to Assistant Director of Human Resources – Administration Department
- Add part-time Parts Clerk – Maintenance Department
- Add Maintenance Technician – Wastewater Department
- Delete part-time Maintenance Technician – Sanitation Department
- Title change from Activities Coordinator to Activities Center and Volunteer Coordinator
- Title change from Activities Center Specialist to Activities Program and Special Events Coordinator

Personnel expenses in the City of Harker Heights are highest in the Police (31.50% or \$6,167,500) and Fire (22.52% or \$4,409,700) Departments as shown on the following graph.



In forecasting future years for personnel service, a two percent increase is added to the prior year’s salary total, fourteen percent to the prior year’s health insurance total, one percent to the current retirement rate, and one percent to overtime and worker’s compensation. Attention is also paid to whether the totals make sense historically as well as in general to our current staffing.

The budgeted year is adjusted during budget planning (mid-year) as it is confirmed whether a salary adjustment will be given, new employees will be hired, worker’s compensation and retirement rates will increase or decrease, and based on changes to the health, dental, and vision insurance coverages.

Capital Improvement Projects

A list of proposed capital projects is provided each year by the Director of Public Works and, at times, other department heads, during the beginning of the budget planning process. This is provided in the format of a planning with details of the project name, description, impact on the operating budget, and prioritization. As with all other budget items, it is whittled down to affordability and timing of project (i.e. does it have to be done at a certain time of year) and placed in the forecast. Capital improvement projects are the only fund that is approved in a multi-year format as many of the projects take more than one fiscal year to complete.

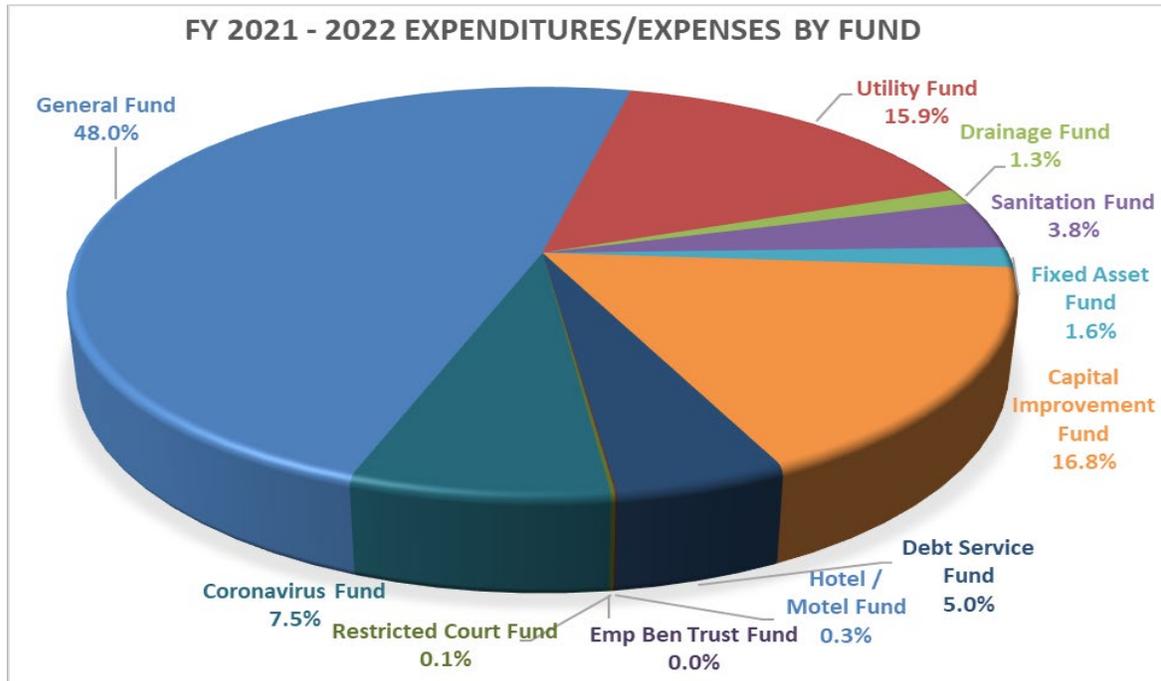
The 2022 fiscal year budget includes \$13,628,000 in capital projects listed in the “Capital Projects” section.

Transfers Out

Transfers out total \$10,684,300 of expenses which includes \$8,249,300 (77.2%) transferring out of the General Fund and \$1,800,000 (16.8%) transferring out of the Utility Fund.

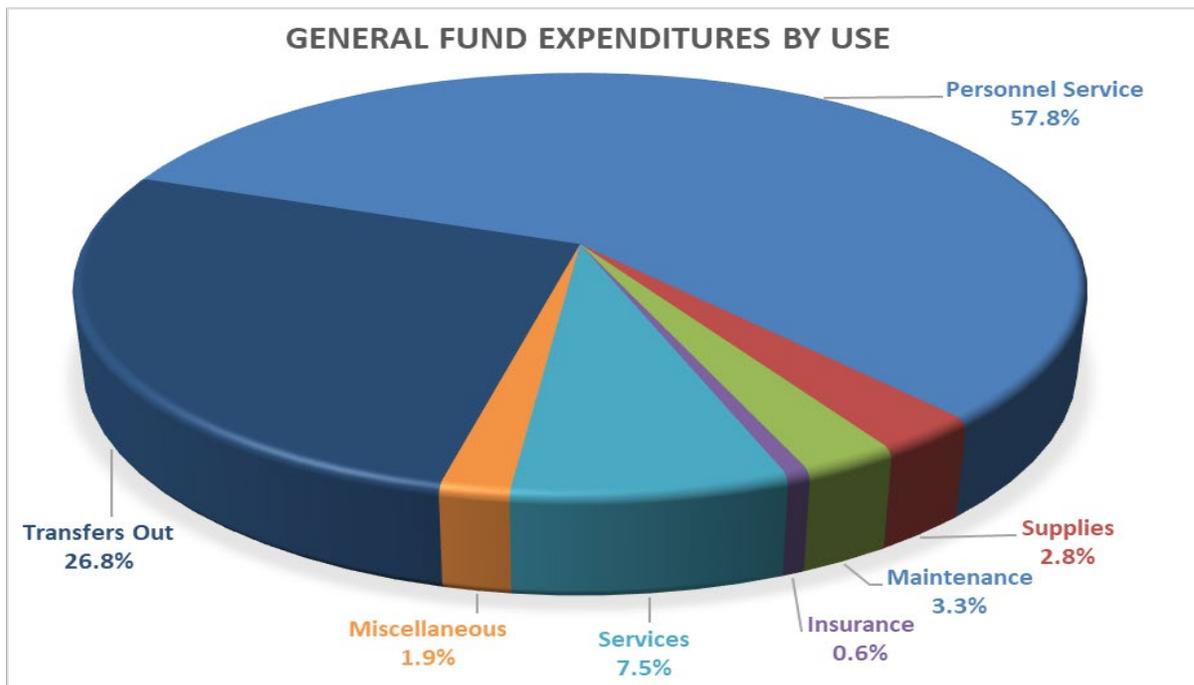
EXPENDITURES/EXPENSES BY FUND

The General (48.0%), Utility (15.9%), Capital Improvement (16.8%), and Coronavirus (7.5%) Funds have the greatest amount of expenditures/expenses of the \$64,045,700 budgeted.



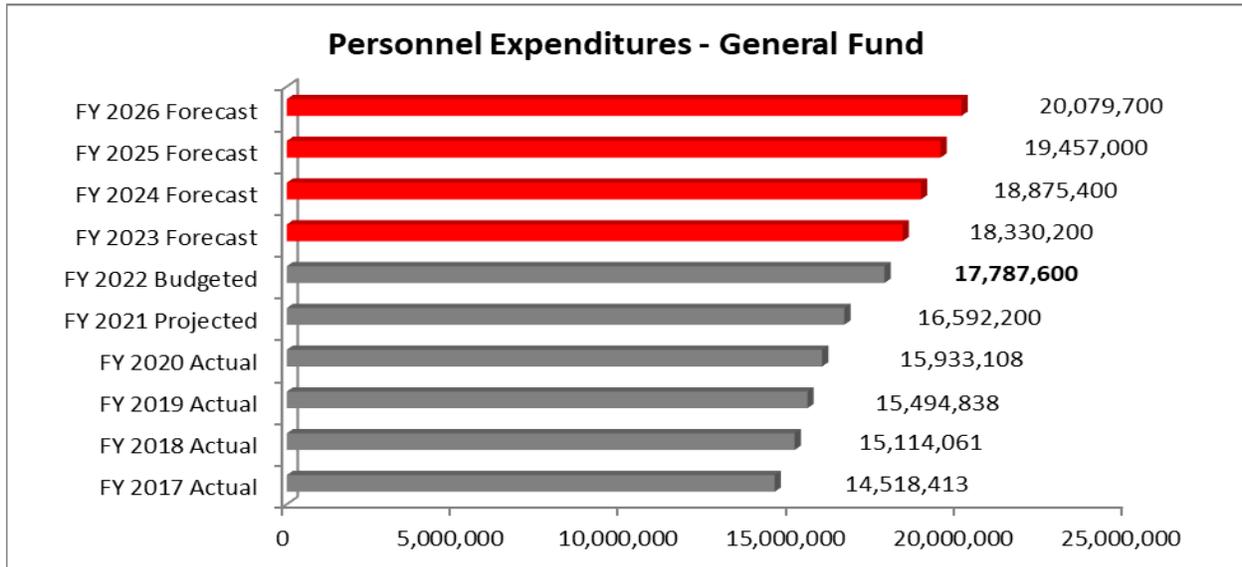
GENERAL FUND EXPENDITURES

At \$30,774,000, General Fund expenditures make up 48.0% of the City's total expenditures / uses with personnel service (57.8%) and transfers out (26.8%) as its major uses.



Personnel Service

Total personnel service for the 2022 fiscal year are budgeted at \$17,787,600, an increase of \$1,195,400 or 7.2% over the prior year’s projection of \$16,592,200. Below is a graph that shows the prior year actual amounts, the budgeted amount for the 2022 fiscal year, and the next four year’s forecast. (Discussions above as well as in the Budget at a Glance have detailed what has affected this line item in the General Fund as well as other funds.)



FY 2022’s budgeted personnel expenditures show an increase of 23% in this line item since FY 2017. Forecasts are shown in red.

Transfers Out

Transfers out of the General Fund are not usually one of the top uses of funds however 2021 has created new avenues for the City to travel along.

After Winter Storm Uri, the City Council approved the use of General Fund reserves to assist in funding the street repairs they knew were coming due to the unprecedented storm that brought snow, ice, and freezing temperatures to Central Texas. As many know, the infrastructure here is not made to sustain that type of weather and when it warmed back up, the reason why showed on streets everywhere. A total of \$2,500,000 is budgeted to be transferred as funding for the street repairs.

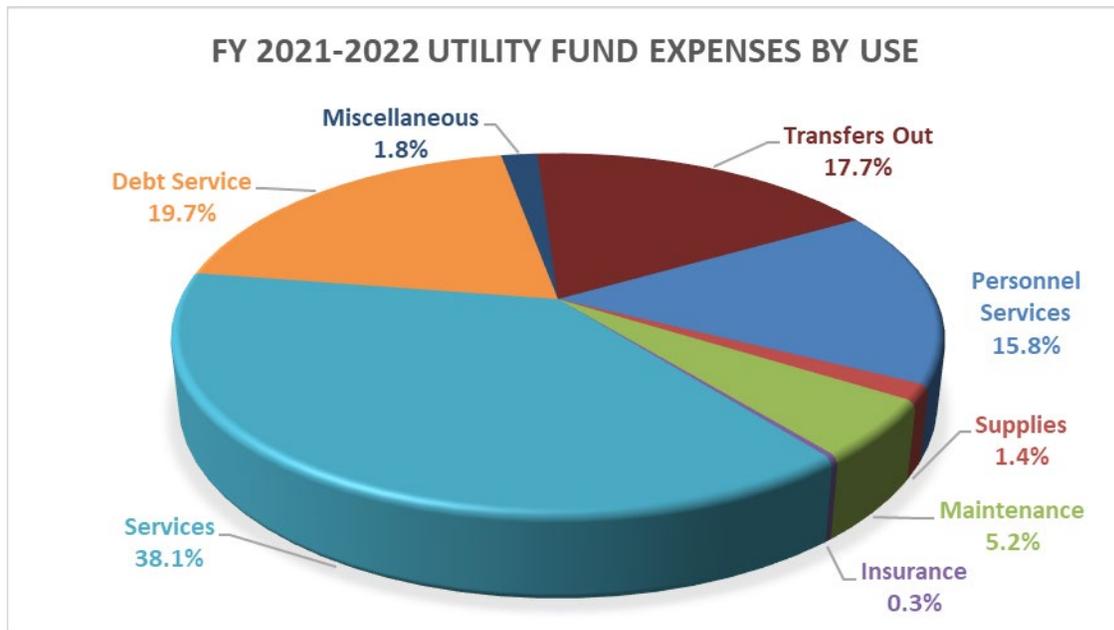
In addition, with the approval of the American Rescue Plan Act and establishment of the Coronavirus State and Local Recovery Fund (CSLRF), Staff decided it would be best to create a new Special Revenue Fund at the beginning of the 2022 fiscal year. Funding received as reimbursement from the Coronavirus Relief Fund (CRF) will also be part of this new fund, although that funding is not restricted in its use. Money received and remaining (due to a fixed asset purchase approved by the City Council in July 2021 as a budget amendment) at the beginning of the 2022 fiscal year is budgeted to be transferred to the Coronavirus Fund. This amount is projected at \$5,150,700.

The other budgeted transfers out are \$500,000 to the Fixed Asset Fund and \$98,600 from the Cable PEG account to Fixed Assets to fund the renovation of the A/V System in the Council Chambers.

A detailed listing of all expenditures in the General Fund can be found in the “General Fund” section.

UTILITY FUND EXPENSES

At \$10,162,800, Utility Fund expenses make up 15.9% of the City's total uses. Major uses, as indicated in the graph below, are Services (38.1%), Debt Service (19.7%) and Transfers Out (17.7%).



Services

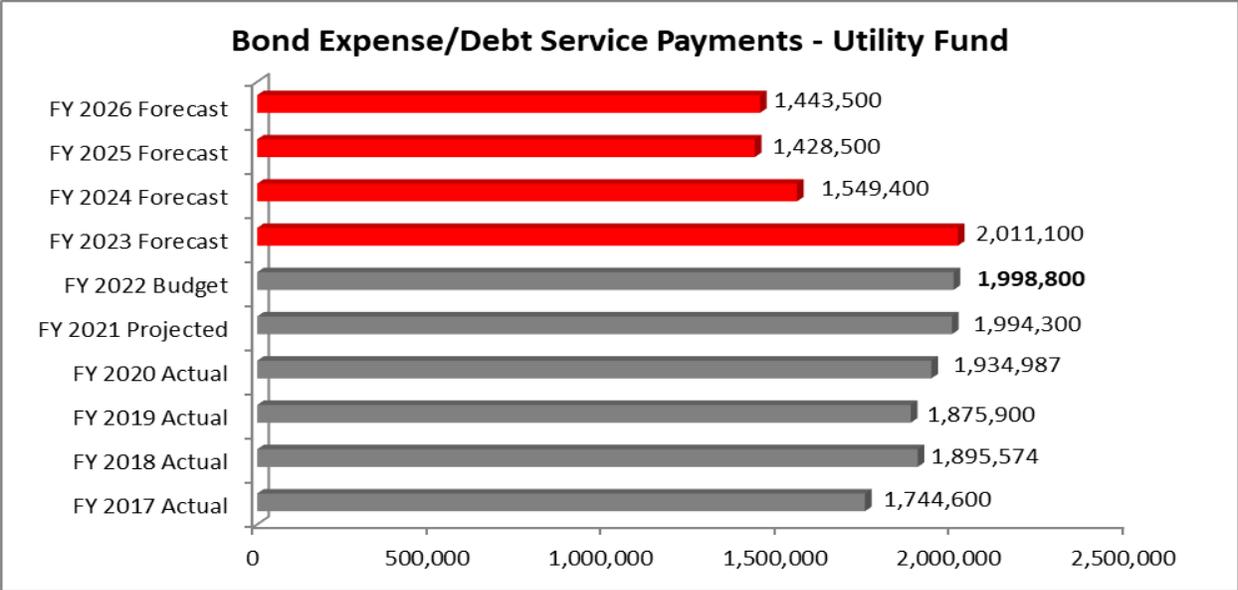
The Services total of \$3,868,000 includes "Total Services" as listed on the detail and the "200-Water Purchases" line item listed under "Intergovernmental Payments". The major use in this total is water purchases at 78.9% or \$3,052,800 of that total. Forecasts are based on Harker Heights' portion of Bell County Water Control and Improvement District's (WCID #1) debt payments for that year, as well as their election water cost, master fee cost, and a projected amount of usage times their rate for the year. Although the City purchases a vast majority of water from WCID #1, it also makes an annual payment to Brazos River Authority (BRA) which is planned into the budget.

Forecasts for the BRA and for the WCID #1's master fee are set at a flat rate unless otherwise notified by these entities. The City has a debt schedule to help with planning the debt portion of water payments to WCID #1. Election water and water usage are forecasted at a 1.0% increase annually and adjusted as necessary.

Other line items in the services category such as uniforms, travel and training, and equipment rental are budgeted during budget planning and adjusted as necessary at mid-year budget meetings. Forecasts for these items are set for a 2.0% increase annually and are adjusted as necessary.

Debt Service

The bond expense line item is budgeted at \$1,998,800 for the 2022 fiscal year. Debt service is budgeted based on the debt payments required each year. If debt is going to be issued in future years, estimates are provided by the City's financial advisor and then included in the projections and/or forecasts as needed. The City does not plan to issue any debt in the 2022 fiscal year currently.



Forecasted debt payments are shown in red and will only change if the City issues additional debt or does a refunding of debt.

Transfers Out

Transfers out total \$1,800,000 in the Utility Fund and include transfers to the General Fund (\$250,000) and Capital Project (\$1,550,000) Funds. Transfers are forecasted at a flat amount and are adjusted during budget planning based on the needs of the City as well as the availability of funds.

A detailed listing of all expenses in the Utility Fund can be found in the “Utility Fund” section.

CAPITAL IMPROVEMENT FUND EXPENDITURES

Total expenditures directly out of the Capital Improvement Fund are \$10,755,500 which is 16.8% of the \$64,045,700 in uses of the City for the 2022 fiscal year. These expenditures will be funded by transfers in from other funds and by Certificates of Obligation that were previously approved by Council. The COVID-19 pandemic in 2020 followed by Winter Storm Uri, or SNOVID, caused a slowdown in the economy and Staff is attempting to get a jump start on pending projects as well as projects caused by these events.

More details are available in the “Capital Projects” section.

CORONAVIRUS FUND EXPENDITURES

Staff has been approved to utilize Coronavirus Relief Funds (CRF), which are not restricted in use since they were a reimbursement for funds already expensed, to purchase items which the City needs. In July 2021 a budget amendment was approved by the City Council allowing for the purchase of a city-wide security system utilizing some of these funds; funding will also be used from the Coronavirus State and Local Recovery Funding to supplement this purchase (CSLRF is restricted funding and its portion of the funding is allowable).

In FY 2022, the Coronavirus Fund will be used to purchase \$1,908,300 in Fixed Assets (\$1,297,200 from CRF and \$611,100 from CSLRF) and \$2,872,500 will be used to fund capital projects out of the CSLRF funding.

Detailed listings can be found in the “Fixed Asset”, “Capital Project”, and / or “Coronavirus Fund” sections.

A large, light gray number '11' is centered on the page. A pink, five-pointed star with a halftone dot pattern is overlaid on the number, centered behind the text.

**BUDGET SUMMARIES
PERSONNEL**

	GOVERNMENTAL FUNDS				Total
	General	Debt Service	Fixed Asset	Capital Improv	
Fund Balance @ 09/30/2020	12,333,644	50,917	263,901	7,111,987	19,760,449
FY 2020-2021 PROJECTIONS:					
Revenues	28,219,900	3,209,900	1,409,300	1,883,900	34,723,000
Expenditures	23,180,500	3,194,000	1,347,200	2,286,400	30,008,100
Increase (Decrease) in Fund Balance	5,039,400	15,900	62,100	(402,500)	4,714,900
Estimated Fund Balance @ 09/30/2021	17,373,044	66,817	326,001	6,709,487	24,475,349
FY 2021-2022 PROPOSED BUDGET:					
Revenues	23,636,200	3,161,900	848,600	4,250,200	31,896,900
Expenditures	30,774,000	3,192,800	1,020,900	10,755,500	45,743,200
Increase (Decrease) in Fund Balance	(7,137,800)	(30,900)	(172,300)	(6,505,300)	(13,846,300)
Estimated Fund Balance @ 09/30/2022	10,235,244	35,917	153,701	204,187	10,629,049
Less:					
Restricted Funds					
Reserve Requirement	(5,631,175)				(5,631,175)
Estimated Fund Balance Remaining	4,604,069	35,917	153,701	204,187	4,997,874

COMBINED SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES

8/16/2021

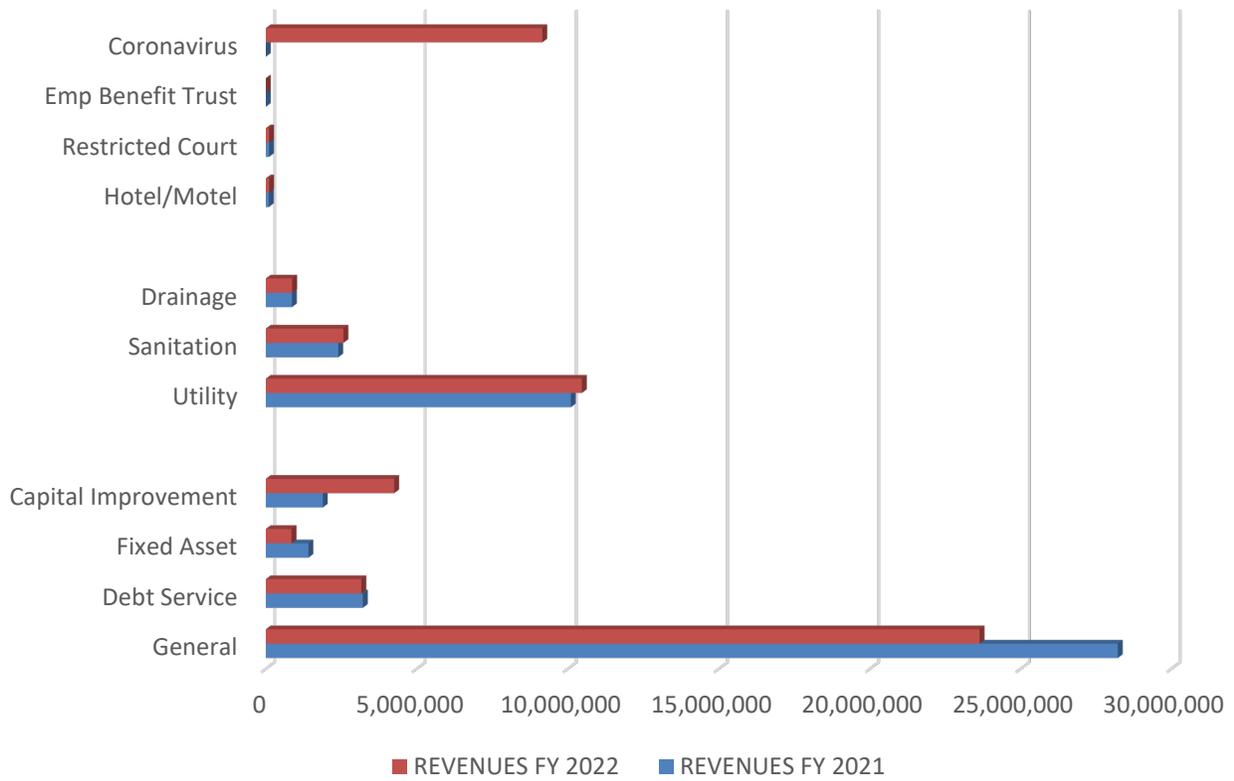
	PROPRIETARY FUNDS			Total
	Utility	Sanitation	Drainage	
Fund Balance @ 09/30/2020	2,173,752	147,479	55,971	2,377,202
FY 2020-2021 PROJECTIONS:				
Revenues	10,097,700	2,398,600	863,400	13,359,700
Expenditures	9,391,800	2,349,000	870,900	12,611,700
Increase (Decrease) in Fund Balance	705,900	49,600	(7,500)	748,000
Estimated Fund Balance @ 09/30/2021	2,879,652	197,079	48,471	3,125,202
FY 2021-2022 PROPOSED BUDGET:				
Revenues	10,462,600	2,568,600	870,300	13,901,500
Expenditures	10,162,800	2,424,800	821,600	13,409,200
Increase (Decrease) in Fund Balance	299,800	143,800	48,700	492,300
Estimated Fund Balance @ 09/30/2022	3,179,452	340,879	97,171	3,617,502
Less:				
Restricted Funds				
Reserve Requirement	(2,090,700)			(2,090,700)
Estimated Fund Balance Remaining	1,088,752	340,879	97,171	1,526,802

COMBINED SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES

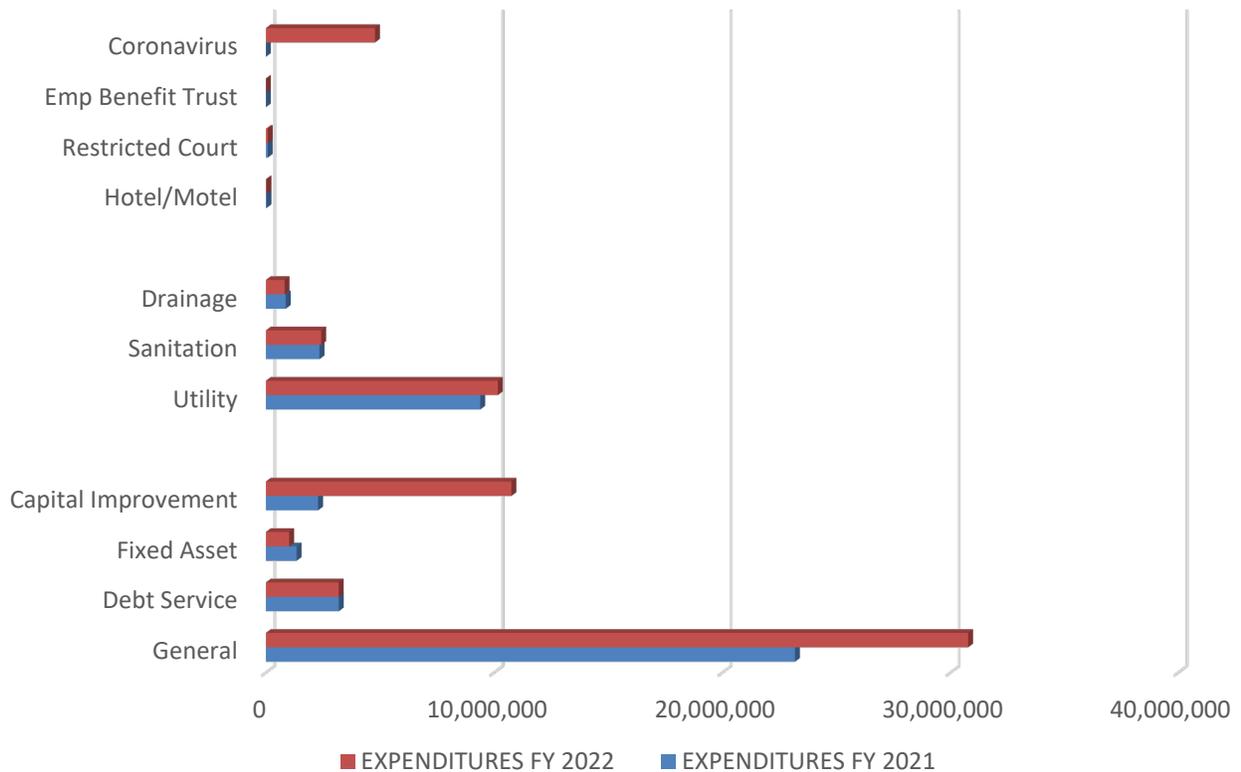
8/16/2021

	SPECIAL REVENUE FUNDS				Total	ALL FUNDS
	Hotel/ Motel	Restricted Courts	Employee Ben Trust	Coronavirus Fund		Grand Total
Fund Balance @ 09/30/2020	361,295	171,461	4,678	0	537,434	22,675,085
FY 2020-2021 PROJECTIONS:						
Revenues	100,500	106,800	700	0	208,000	48,290,700
Expenditures	27,500	83,500	60	0	111,060	42,730,860
Increase (Decrease) in Fund Balance	73,000	23,300	640	0	96,940	5,559,840
Estimated Fund Balance @ 09/30/2021	434,295	194,761	5,318	0	634,374	28,234,925
FY 2021-2022 PROPOSED BUDGET:						
Revenues	109,900	108,000	700	9,152,700	9,371,300	55,169,700
Expenditures	27,500	85,000	0	4,780,800	4,893,300	64,045,700
Increase (Decrease) in Fund Balance	82,400	23,000	700	4,371,900	4,478,000	(8,876,000)
Estimated Fund Balance @ 09/30/2022	516,695	217,761	6,018	4,371,900	5,112,374	19,358,925
Less:						
Restricted Funds	(516,695)	(217,761)	(6,018)	(4,369,800)	(5,110,274)	(5,110,274)
Reserve Requirement						(7,721,875)
Estimated Fund Balance Remaining	0	0	0	2,100	2,100	6,526,776

FY 2021 PROJECTED REVENUES vs FY 2022 PROPOSED REVENUES



FY 2021 PROJECTED EXPENDITURES vs FY 2022 PROPOSED EXPENDITURES



FY 2021-2022 SUMMARY OF SOURCES AND USES

8/16/2021

	GOVERNMENTAL FUNDS				
	General	Debt Service	Fixed Asset	Capital Improv	Total
PROJECTED FUND BALANCE					
AS OF 09/30/2021	17,373,044	66,817	326,001	6,709,487	24,475,349
FY 2021-2022 PROPOSED BUDGET:					
REVENUES/SOURCES					
Ad Valorem Taxes	10,994,600	3,160,900	0	0	14,155,500
Other Taxes and Special Assessments	9,724,000	0	0	0	9,724,000
Licenses & Permits	253,000	0	0	0	253,000
Fines & Fees	1,000,000	0	0	0	1,000,000
Charges for Services	941,600	0	0	0	941,600
Intergov't / Grants / Donations / Misc	163,000	0	0	0	163,000
Investment Earnings	75,000	1,000	0	50,200	126,200
Transfers In	485,000	0	848,600	4,200,000	5,533,600
TOTAL REVENUES/SOURCES	23,636,200	3,161,900	848,600	4,250,200	31,896,900
EXPENDITURES/USES					
Personnel Service	17,787,600	0	0	0	17,787,600
Supplies	859,600	0	0	0	859,600
Maintenance	797,600	0	0	0	797,600
Insurance	197,500	0	0	0	197,500
Services	2,298,400	0	0	0	2,298,400
Miscellaneous	584,000	33,000	0	0	617,000
Capital Improvement Projects	0	0	0	10,755,500	10,755,500
Fixed Asset Purchases	0	0	1,020,900	0	1,020,900
Transfers Out	8,249,300	0	0	0	8,249,300
Debt Service	0	3,159,800	0	0	3,159,800
TOTAL EXPENDITURES/USES	30,774,000	3,192,800	1,020,900	10,755,500	45,743,200
INCREASE (DECREASE)					
IN FUND BALANCE	(7,137,800) ¹	(30,900) ²	(172,300) ³	(6,505,300) ⁴	(13,846,300)
PROJECTED FUND BALANCE					
AS OF 09/30/2022	10,235,244	35,917	153,701	204,187	10,629,049

¹ The General Fund is utilizing \$2,500,000 in reserves to fund street repairs caused by Winter Storm Uri in February 2021. A \$5 million transfer will be done to create a new Special Revenue Fund, the Coronavirus Fund, which will contain the grant funds received from the Coronavirus State and Local Relief Fund created by the American Rescue Plan Act as well as Coronavirus Relief Funds created by Coronavirus Aid, Relief, and Economic Security Act. Creating a separate fund will aid the City in keeping better accounting of these funds.

² The Debt Service Fund is where the interest and sinking portion of property taxes are held as they are received from the Bell County Appraisal District. In February and August of each year, the tax portion of the City's bond payments are paid from this

³ Transfers into the Fixed Asset Fund are less than the amount planned for equipment and vehicle purchases in the 2022 fiscal year. The "Fixed Asset Fund" section provides a list of these purchases by department.

⁴ Major projects that will utilize the Capital Improvement Fund's fund balance include the 2021 Street Improvement Plan (Winter Storm 2021) which is being partially funded by the transfer from the General Fund mentioned above. Additional projects and their funding sources can be found in the "Capital Improvement" section.

FY 2021-2022 SUMMARY OF SOURCES AND USES

8/16/2021

	PROPRIETARY FUNDS			
	Utility	Sanitation	Drainage	Total
PROJECTED FUND BALANCE				
AS OF 09/30/2021	2,879,652	197,079	48,471	3,125,202
FY 2021-2022 PROPOSED BUDGET:				
REVENUES/SOURCES				
Ad Valorem Taxes	0	0	0	0
Other Taxes and Special Assessments	0	179,600	0	179,600
Licenses & Permits	0	0	0	0
Fines & Fees	109,000	0	0	109,000
Charges for Services	10,336,100	2,387,300	869,700	13,593,100
Intergov't / Grants / Donations / Misc	0	1,000	0	1,000
Investment Earnings	17,500	700	600	18,800
Transfers In	0	0	0	0
TOTAL REVENUES/SOURCES	10,462,600	2,568,600	870,300	13,901,500
EXPENDITURES/USES				
Personnel Service	1,606,600	56,400	131,100	1,794,100
Supplies	143,500	1,000	9,500	154,000
Maintenance	533,200	3,000	28,000	564,200
Insurance	28,400	900	2,200	31,500
Services	3,868,000	2,023,000	7,900	5,898,900
Miscellaneous	184,300	40,500	8,400	233,200
Capital Improvement Projects	0	0	0	0
Fixed Asset Purchases	0	0	0	0
Transfers Out	1,800,000	300,000	250,000	2,350,000
Debt Service	1,998,800	0	384,500	2,383,300
TOTAL EXPENDITURES/USES	10,162,800	2,424,800	821,600	13,409,200
INCREASE (DECREASE)				
IN FUND BALANCE	299,800 ⁵	143,800 ⁶	48,700	492,300
PROJECTED FUND BALANCE				
AS OF 09/30/2022	3,179,452	340,879	97,171	3,617,502

⁵ Utility Fund budgeted transfers out have been set lower this year at \$1.8 million than the typical \$2.0 million or more in order to ensure that the fund balance remains within its required range.

⁶ The Drainage Fund was set up to do stormwater maintenance throughout the City. Funds are used to pay for projects and maintenance of the city-wide drainage system.

FY 2021-2022 SUMMARY OF SOURCES AND USES

8/16/2021

	SPECIAL REVENUE FUNDS					ALL FUNDS
	Hotel/ Motel	Restr Courts	Emp Ben Trust	Coronavirus Funds	Total	Grand Total
PROJECTED FUND BALANCE AS OF 09/30/2021	434,295	194,761	5,318	0	634,374	25,109,723
FY 2021-2022 PROPOSED BUDGET:						
REVENUES/SOURCES						
Ad Valorem Taxes	0	0	0	0	0	14,155,500
Other Taxes and Special Assessments	109,500	0	0	0	109,500	10,013,100
Licenses & Permits	0	0	0	0	0	253,000
Fines & Fees	0	107,600	0	0	107,600	1,216,600
Charges for Services	0	0	0	0	0	14,534,700
Intergov't / Grants / Donations / Misc	0	0	0	4,000,000	4,000,000	4,164,000
Investment Earnings	400	400	700	2,000	3,500	148,500
Transfers In	0	0	0	5,150,700	5,150,700	10,684,300
TOTAL REVENUES/SOURCES	109,900	108,000	700	9,152,700	9,371,300	55,169,700
EXPENDITURES/USES						
Personnel Service	0	0	0	0	0	19,581,700
Supplies	0	0	0	0	0	1,013,600
Maintenance	0	0	0	0	0	1,361,800
Insurance	0	0	0	0	0	229,000
Services	0	0	0	0	0	8,197,300
Miscellaneous	27,500	0	0	0	27,500	877,700
Capital Improvement Projects	0	0	0	2,872,500	2,872,500	13,628,000
Fixed Asset Purchases	0	0	0	1,908,300	1,908,300	2,929,200
Transfers Out	0	85,000	0	0	85,000	10,684,300
Debt Service	0	0	0	0	0	5,543,100
TOTAL EXPENDITURES/USES	27,500	85,000	0	4,780,800	4,893,300	64,045,700
INCREASE (DECREASE)						
IN FUND BALANCE	82,400 ⁷	23,000 ⁸	700 ⁹	4,371,900 ¹⁰	4,478,000	(8,876,000)
PROJECTED FUND BALANCE AS OF 09/30/2022	516,695	217,761	6,018	4,371,900	5,112,374	19,358,925

⁷ An additional hotel will be opening in the City in April 2022 which should increase hotel occupancy taxes by the last quarter of the 2022 fiscal year.

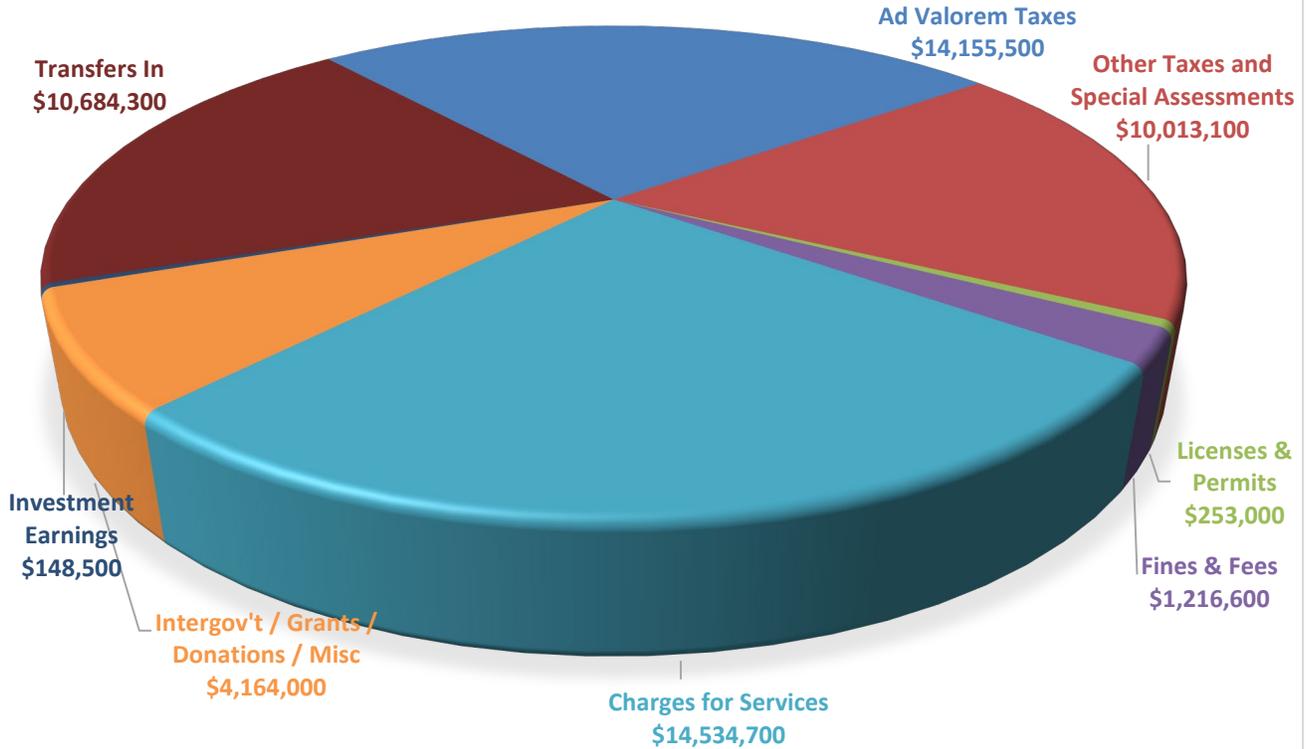
⁸ The Restricted Court Fund's revenues are restricted to specific uses. As the City grows, we are able to find additional uses for these funds such as personnel, equipment, supplies, and equipment maintenance expenses that fit the required restrictions.

⁹ The Employee Benefit Trust Fund is a pass-through account for the collection and payment of insurance premiums. It was created in FY 2011 and the addition to fund balance is only accumulated interest income.

¹⁰ The Coronavirus Fund is a new fund being created this fiscal year. Transfers in of \$5 million is funding received and expected to be received prior to the end of the 2021 fiscal year. The City expects the remaining funding to be received by the end of FY 2022. Planning for use of these funds begin with this budgeting process.

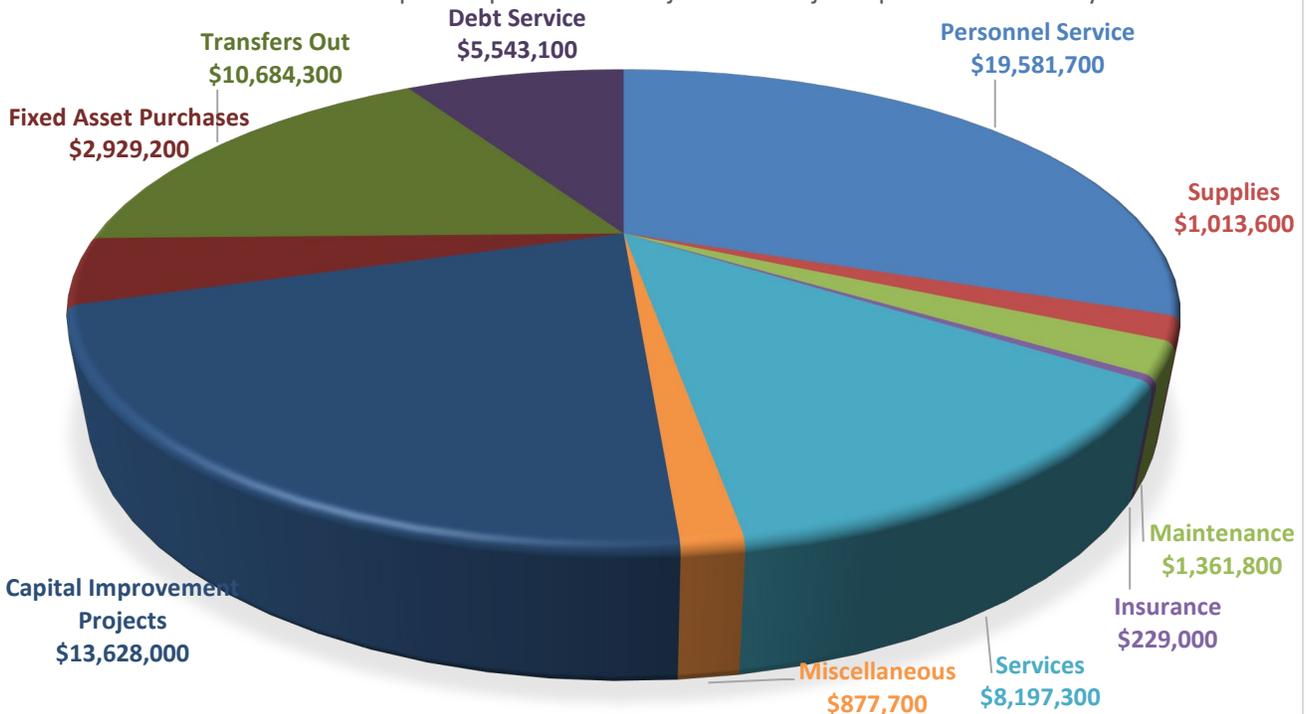
TOTAL REVENUES FOR ALL FUNDS

Property Taxes is the largest revenue source for the City of Harker Heights. Transfers is second due to the General Fund transfers for CIP and Grants.



TOTAL EXPENDITURES FOR ALL FUNDS

Personnel and Capital Improvement Projects are major expenses for the City.





SUMMARY PERSONNEL LISTING

8/16/2021

Three Year Comparison of Number of Position and Full-Time Equivalents

	FY 2019-20		FY 2020-21		FY 2021-22		Increase/ Decrease # of Positions	Increase/ Decrease # of FTEs
	# of Positions	Full Time Equiv	# of Positions	Full Time Equiv	# of Positions	Full Time Equiv		
Municipal Services								
Administration	8.0	8.0	10.0	9.0	10.0	9.0	0.0	0.0
Finance	9.0	9.0	9.0	9.0	9.0	9.0	0.0	0.0
Pet Adoption Center	14.0	12.5	14.0	13.0	14.0	13.0	0.0	0.0
Municipal Courts	10.0	10.0	9.0	9.0	9.0	9.0	0.0	0.0
Information Technology	4.0	4.0	4.0	4.0	4.0	4.0	0.0	0.0
Subtotal Municipal Services	45.0	43.5	46.0	44.0	46.0	44.0	0.0	0.0
Planning and Building								
Planning and Development	4.0	4.0	4.0	4.0	4.0	4.0	0.0	0.0
Code Enforcement	5.0	5.0	5.0	5.0	5.0	5.0	0.0	0.0
Subtotal Planning and Building	9.0	9.0	9.0	9.0	9.0	9.0	0.0	0.0
Public Safety								
Police	67.0	65.5	70.0	68.5	71.0	70.0	1.0	1.5
Fire	46.0	46.0	46.0	46.0	46.0	46.0	0.0	0.0
Subtotal Public Safety	113.0	111.5	116.0	114.5	117.0	116.0	1.0	1.5
Culture and Recreation								
Library	14.0	11.0	10.0	9.0	10.0	9.0	0.0	0.0
Activity Center	3.0	3.0	3.0	3.0	3.0	3.0	0.0	0.0
Parks and Recreation	47.0	36.0	46.0	35.0	46.0	35.0	0.0	0.0
Subtotal Culture and Recreation	64.0	50.0	59.0	47.0	59.0	47.0	0.0	0.0
Public Works / Maintenance	8.0	8.0	7.0	7.0	8.0	7.5	1.0	0.5
Streets	7.0	7.0	7.0	7.0	7.0	7.0	0.0	0.0
Water and Sewer	20.0	20.0	20.0	20.0	21.0	21.0	1.0	1.0
Drainage	3.0	3.0	3.0	3.0	3.0	3.0	0.0	0.0
Sanitation	2.0	1.5	2.0	1.5	1.0	1.0	(1.0)	(0.5)
Total City of Harker Heights	271.0	253.5	269.0	253.0	271.0	255.5	2.0	2.5

Fiscal Year 2022 includes the following changes to personnel:

¹ Added 2 new part-time Student Clerical Assistant positions in the 4th quarter of FY 2020-2021. Upgrading the Human Resources Coordinator position to Assistant Director of Human Resources.

² Title change from Senior Planner/GIS Coordinator to City Planner in 1st quarter of FY 2020-2021.

³ Adding a new Deputy Police Chief position and upgrading the part-time Records Clerk to full time.

⁴ Title change from Activities Coordinator to Activities Center & Volunteer Coordinator and Activities Center Specialist to Activities Program & Special Events Coordinator.

⁵ Added a new Custodian position in the 3rd quarter of FY 2020-2021.

⁶ Downgraded Assistant Public Works Director to Utilities Superintendent. Adding part-time Parts Clerk (position moved from part-time position in Sanitation).

⁷ Adding a Maintenance Technician position in Wastewater.

⁸ Moving part-time Maintenance Technician position to part-time Parts Clerk in Maintenance Department.

DETAILED PERSONNEL LISTING

Three Year Comparison of the Number of Positions

(*Seasonal Positions marked filled if filled during the season)

	FY 2019-20 BUDGET	FILLED @ 9/30/2020	FY 2020-21 BUDGET	FILLED @ 8/16/2021	FY 2021-22 BUDGET
ADMINISTRATION DEPARTMENT					
Full-Time:					
City Manager	1	1	1	1	1
Assistant City Manager	1	0	0	1	1
Assistant City Manager/Public Relations Director	0	1	1	0	0
Human Resource Director	1	1	1	1	1
Assistant Director of Human Resources	0	0	0	0	1
Public Relations Director	1	0	0	0	0
City Secretary	0	1	1	1	1
Assistant City Secretary	1	1	1	1	1
Human Resource Coordinator	1	1	1	1	0
Records Management Coordinator	1	1	1	1	1
Human Resource Clerk	1	1	1	1	1
Subtotal	8	8	8	8	8
Part-Time:					
Student Clerical Assistant	0	0	2	2	2
Subtotal	0	0	2	2	2
Total Administration Department	8	8	10	10	10
FINANCE DEPARTMENT					
Full-Time:					
Finance Director	1	1	1	1	1
Assistant Finance Director	1	0	0	0	0
Finance Analyst	0	0	1	1	1
Payroll Specialist	1	1	1	1	1
Finance Coordinator	1	1	1	1	1
Account Technician	1	1	1	1	1
Account Clerk	1	1	1	1	1
Utility Billing Clerk	2	2	2	2	2
Customer Service Clerk	1	1	1	1	1
Total Finance Department	9	8	9	9	9
PET ADOPTION CENTER					
Full-Time:					
Pet Adoption Center Manager	1	1	1	1	1
Pet Adoption Center Supervisor	1	1	1	1	1
Pet Adoption Center Coordinator	1	0	1	1	1
Animal Protection Officer	1	0	0	0	0
Animal Services Officer	3	4	4	4	4
Veterinary Technician	2	2	2	2	2
Kennel Technician	1	1	2	2	2
Veterinarian	1	1	1	1	1
Subtotal	11	10	12	12	12
Part-Time:					
Veterinarian	2	1	1	1	1
Coordinator	1	0	0	0	0
Receptionist/Clerk	0	1	1	1	1
Subtotal	3	2	2	2	2
Total Pet Adoption Center Department	14	12	14	14	14

DETAILED PERSONNEL LISTING
 Three Year Comparison of the Number of Positions
 (*Seasonal Positions marked filled if filled during the season)

	FY 2019-20 BUDGET	FILLED @ 9/30/2020	FY 2020-21 BUDGET	FILLED @ 8/16/2021	FY 2021-22 BUDGET
POLICE DEPARTMENT					
Full-Time:					
Police Chief	1	1	1	1	1
Deputy Police Chief	0	0	0	0	1
Administrative Officer to the Chief	0	0	1	1	1
Administrative Commander	0	1	0	0	0
Commander	3	2	2	2	2
Lieutenant	8	6	6	6	6
Sergeant	9	12	12	11	12
Police Officers	33	32	34	28	34
Victims Witness Coordinator	1	1	1	1	1
Evidence Technician	1	1	1	1	1
Telecommunicator	5	5	5	4	5
Administrative Assistant	1	0	1	1	1
CID Clerk	1	0	1	1	1
Records Clerk	1	1	1	1	2
Healthy Homes Youth Specialist	0	1	1	1	1
Subtotal	64	63	67	59	69
Part-Time:					
Telecommunicator	2	2	2	1	2
Records Clerk	1	1	1	0	0
Subtotal	3	3	3	1	2
Total Police Department	67	66	70	60	71
MUNICIPAL COURTS DEPARTMENT					
Full-Time:					
Municipal Judge	1	1	1	1	1
Alternate Judge	1	1	1	1	1
Court Administrator	1	0	0	0	0
Clerk of the Court	1	1	1	1	1
Juvenile Case Manager	1	1	1	1	1
Deputy Court Clerk	3	4	5	5	5
City Marshal	1	0	0	0	0
Warrant Officer	1	0	0	0	0
Total Municipal Courts Department	10	8	9	9	9
PLANNING & DEVELOPMENT DEPARTMENT					
Full-Time:					
Planning & Development Director	1	1	1	1	1
Senior Planner/GIS System Coordinator	1	1	1	0	0
City Planner	0	0	0	1	1
GIS Analyst/Planner	1	1	1	1	1
Administrative Assistant/Secretary	1	1	1	1	1
Total Planning & Development Department	4	4	4	4	4

DETAILED PERSONNEL LISTING
 Three Year Comparison of the Number of Positions
 (*Seasonal Positions marked filled if filled during the season)

	FY 2019-20 BUDGET	FILLED @ 9/30/2020	FY 2020-21 BUDGET	FILLED @ 8/16/2021	FY 2021-22 BUDGET
CODE ENFORCEMENT DEPARTMENT					
Full-Time:					
Building Official	1	1	1	1	1
Building Inspector	1	1	1	1	1
Code Enforcement Officer	2	2	2	2	2
Building Official Secretary	1	1	1	1	1
Total Code Enforcement Department	5	5	5	5	5
FIRE OPERATIONS DEPARTMENT					
Full-Time:					
Fire Chief	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1
Deputy Fire Chief/Fire Marshal	1	1	1	1	1
Deputy Fire Marshal	1	1	1	1	1
Battalion Chief of Training	1	1	1	1	1
Battalion Chief	3	3	3	3	3
Lieutenant - Firefighter/Paramedic	6	6	6	6	6
Firefighter/Paramedic/EMT Driver/Pump Operator	6	6	6	6	6
Firefighter/Paramedic/EMT	24	24	24	24	24
Executive Assistant	1	1	1	1	1
Fire Department Secretary	1	0	1	1	1
Total Fire Operations Department	46	45	46	46	46
INFORMATION TECHNOLOGY					
Full-Time:					
Information Technology Director	1	1	1	1	1
Information Technology Analyst	1	1	1	1	1
System Support Technician	1	1	1	1	1
System Support Coordinator	1	1	1	1	1
Total Information Technology	4	4	4	4	4
LIBRARY DEPARTMENT					
Full-Time:					
Library Director	1	1	1	1	1
Children's Librarian	1	1	1	1	1
Reference Librarian	2	2	2	2	2
Executive Assistant	1	1	1	1	1
Youth Health and Program Coordinator	1	0	0	0	0
Library Clerk	2	4	3	3	3
Subtotal	8	9	8	8	8
Part-Time:					
Library Clerk	2	0	2	1	2
Library Page	2	0	0	0	0
Subtotal	4	0	2	1	2
Seasonal*:					
Summer Library Page	2	0	0	0	0
Total Library Department	14	9	10	9	10

DETAILED PERSONNEL LISTING
 Three Year Comparison of the Number of Positions
 (*Seasonal Positions marked filled if filled during the season)

	FY 2019-20 BUDGET	FILLED @ 9/30/2020	FY 2020-21 BUDGET	FILLED @ 8/16/2021	FY 2021-22 BUDGET
ACTIVITY CENTER					
Full-Time:					
Recreation Services Specialist/Event Coordinator	1	1	1	1	1
Activities Coordinator	1	1	1	1	0
Activities Center & Volunteer Coordinator	0	0	0	0	1
Activities Specialist	1	1	1	1	0
Activities Program & Special Events Coordinator	0	0	0	0	1
Total Activity Center	3	3	3	3	3
PARKS & RECREATION DEPARTMENT					
Full-Time:					
Parks & Recreation Director	1	1	1	1	1
Recreation Superintendent	1	1	1	1	1
Parks & Public Grounds Supervisor	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Athletic Coordinator	2	1	1	1	1
Recreation Coordinator	0	0	1	1	1
Crew Leader - Athletics	1	1	1	1	1
Crew Leader - Parks/Public Grounds	1	1	1	1	1
Building Maintenance Crew Leader	0	0	1	1	1
Facilities Technician	1	1	0	0	0
Light Equipment Operator - Athletics	2	2	2	2	2
Light Equipment Operator - Parks/Public Grounds	10	9	10	8	10
Custodian	4	1	3	3	3
Subtotal	25	20	24	22	24
Part-Time:					
Recreation Aide	4	3	4	1	4
Athletic Aide	2	1	2	1	2
Subtotal	6	4	6	2	6
Seasonal*:					
Water Safety Instructor	2	0	2	0	2
Swimming Pool Lifeguards	10	0	10	0	10
Aquatic Supervisor	2	2	2	0	2
Aquatic Cashier	2	2	2	0	2
Subtotal	16	4	16	0	16
Total Parks & Recreation Department	47	28	46	24	46
PUBLIC WORKS DEPARTMENT					
Full-Time:					
Public Works Director	1	1	1	1	1
Assistant Public Works Director	1	1	1	0	0
Utilities Superintendent	1	0	0	0	1
Customer Relations Supervisor	1	1	1	0	0
Administrative Assistant	0	0	0	1	1
Total Public Works Department	4	3	3	2	3

DETAILED PERSONNEL LISTING
 Three Year Comparison of the Number of Positions
 (*Seasonal Positions marked filled if filled during the season)

	FY 2019-20 BUDGET	FILLED @ 9/30/2020	FY 2020-21 BUDGET	FILLED @ 8/16/2021	FY 2021-22 BUDGET
STREET DEPARTMENT					
Full-Time:					
Sign Supervisor	1	1	1	1	1
Senior Equipment Operator	1	0	1	0	1
Heavy Equipment Operator	2	1	2	2	2
Light Equipment Operator	3	3	3	1	3
Total Street Department	7	5	7	4	7
MAINTENANCE DEPARTMENT					
Full-Time:					
Maintenance Supervisor	1	1	1	1	1
Welder	1	1	1	1	1
Mechanic	2	2	2	2	2
Subtotal	4	4	4	4	4
Part-Time:					
Parts Clerk	0	0	0	0	1
Total Maintenance Department	4	4	4	4	5
WATER OPERATIONS DEPARTMENT					
Full-Time:					
Water Field Supervisor	1	1	1	1	1
Utility Specialist	0	1	1	1	1
BPAT/CSI Water Distribution System	1	1	1	1	1
Crew Leader	2	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Maintenance Technician II	1	0	1	1	1
Maintenance Technician I	1	1	1	1	1
Water Service Worker	4	3	4	3	4
Inventory/Line Locator	1	1	1	1	1
Total Water Operations Department	12	10	12	11	12
WASTEWATER DEPARTMENT					
Full-Time:					
Chief Plant Operator	1	1	1	1	1
FOG Collection/Field Supervisor	1	1	1	1	1
Collections Operator	1	1	1	1	1
Maintenance Technician I	5	4	5	3	6
Total Wastewater Department	8	7	8	6	9
DRAINAGE DEPARTMENT					
Full-Time:					
Street/Drainage/Sanitation Supervisor	1	1	1	1	1
Light Equipment Operator	2	2	2	1	2
Total Drainage Department	3	3	3	2	3

DETAILED PERSONNEL LISTING

Three Year Comparison of the Number of Positions

(*Seasonal Positions marked filled if filled during the season)

	FY 2019-20 BUDGET	FILLED @ 9/30/2020	FY 2020-21 BUDGET	FILLED @ 8/16/2021	FY 2021-22 BUDGET
SANITATION DEPARTMENT					
Full-Time:					
Maintenance Technician I	1	1	1	1	1
Part-Time:					
Maintenance Technician I	1	0	1	0	0
Total Sanitation Department	2	1	2	1	1
TOTAL ALL DEPARTMENTS	271	233	269	236	271



GENERAL FUND

GENERAL FUND REVENUE SUMMARY

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
BEGINNING FUND BALANCE	11,060,546	9,877,791	9,859,615	12,333,644	12,333,644	17,373,044
PROPERTY TAXES						
700 Tax Receipts	9,445,800	9,475,776	10,143,100	9,870,056	10,143,100	10,994,600
703 Fines and Penalties	0	63,734	0	0	0	0
TOTAL PROPERTY TAXES	9,445,800	9,539,510	10,143,100	9,870,056	10,143,100	10,994,600
OTHER TAXES AND SPECIAL ASSESSMENTS						
080 Cable Franchise Fees	340,000	332,041	335,000	165,754	322,500	320,000
081 Electricity Franchise Fees	975,000	950,985	953,000	530,684	960,000	950,000
082 Gas Franchise Fees	80,000	71,707	70,000	34,525	87,000	70,000
083 Telephone Franchise Fees	40,000	22,842	10,000	5,343	9,000	9,000
707 Mixed Drink Tax	105,000	92,891	70,000	64,764	120,000	95,000
708 Bingo Tax	40,000	38,543	20,000	18,090	30,000	30,000
709 Sales Tax	6,791,600	7,733,153	6,927,400	4,494,514	9,180,200	8,250,000
TOTAL OTHER TAXES AND SPECIAL ASSESSMENTS	8,371,600	9,242,162	8,385,400	5,313,674	10,708,700	9,724,000
LICENSES AND PERMITS						
022 Platting and Rezoning	70,000	14,587	30,000	13,607	20,000	30,000
050 City Registration Fee	35,000	36,172	35,000	19,825	25,000	25,000
051 Building Permits	290,000	230,762	250,000	87,641	175,000	175,000
052 Contractor's Registration	11,000	15,229	15,000	10,200	17,000	15,000
053 Fire Permit Revenue	10,000	8,830	10,000	3,920	6,500	8,000
TOTAL LICENSES AND PERMITS	416,000	305,580	340,000	135,193	243,500	253,000
FINES AND FEES						
016 Court Fines	950,000	1,034,793	1,000,000	465,882	1,000,000	1,000,000
TOTAL FINES AND FEES	950,000	1,034,793	1,000,000	465,882	1,000,000	1,000,000
CHARGES FOR SERVICES						
036 Aquatic Revenue	55,000	50	40,000	0	15,000	40,000
037 Recreation Programs	15,000	4,267	15,000	2,917	10,000	30,000
038 Youth Sports Activities	130,000	52,349	100,000	42,715	75,000	100,000
039 Concession Stand	5,000	5,190	5,000	222	4,000	5,000
040 Adult Activities	15,000	1,512	10,000	1,173	5,000	10,000
041 Park Facility Rentals	30,000	23,330	30,000	10,680	25,000	30,000
042 Discounts - Youth Sports	0	50	0	0	0	0
058 False Alarm Fees	0	2,906	0	1,384	1,600	0
100 Ambulance Collection Fees	(55,000)	(54,270)	(58,000)	(23,887)	(43,000)	(54,900)
101 Ambulance Service	720,000	700,322	715,000	252,113	568,100	686,500
112 Animal Services	75,000	74,806	75,000	57,190	122,800	95,000
TOTAL CHARGES FOR SERVICES	990,000	810,512	932,000	344,507	783,500	941,600
INTERGOVERNMENTAL PAYMENTS						
070 Grant Revenue	91,700	1,532,062	4,509,800	10,191	4,555,500	142,000
102 Reimburse Bell County	5,600	8,401	5,000	9,693	9,700	5,000
103 Central Texas Trauma Council	500	2,376	2,000	0	3,500	2,500
602 Reimb from TxDOT PTF Program	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL PAYMENTS	97,800	1,542,839	4,516,800	19,884	4,568,700	149,500

GENERAL FUND REVENUE SUMMARY

8/16/2021

	FY 2019-20	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21	FY 2021-22
	BUDGET	ACTUAL	BUDGET	MID-YEAR	PROJECTED	PROPOSED
						BUDGET
INVESTMENT EARNINGS						
020 Interest Income	425,000	284,316	250,000	57,108	75,000	75,000
201 Net Value of Investments	0	49	0	0	0	0
TOTAL INVESTMENT EARNINGS	425,000	284,365	250,000	57,108	75,000	75,000
CONTRIBUTIONS AND DONATIONS						
400 Donations	0	2,980	0	5,720	5,700	0
401 Donations - Police	0	260	0	1,700	1,700	0
402 Donations - Healthy Homes	0	1,000	0	1,625	1,600	0
403 Donations - Library	0	900	0	10,025	10,000	0
404 Donations - Parks & Recreation	0	1,805	0	2,250	5,000	0
405 Donations - National Night Out	0	0	0	25	0	0
406 Donations - Pet Adoption Center	20,000	13,658	15,000	9,049	17,000	15,000
407 Donations - Activity Center	0	3,000	0	0	0	0
TOTAL CONTRIBUTIONS AND DONATIONS	20,000	23,603	15,000	30,394	41,000	15,000
MISCELLANEOUS						
010 Credit Card Fees	(35,000)	(39,795)	(35,000)	(17,188)	(41,500)	(41,500)
011 Technology Fee - My Permit Now	4,000	10,836	10,000	3,938	10,000	10,000
012 AdComp Kiosk Fees	0	0	0	0	0	0
015 Cash Over (Short)	0	(20)	0	0	0	0
021 Miscellaneous Income	20,000	16,860	20,000	7,005	20,000	20,000
023 Taxable Income	16,000	13,062	16,000	3,505	8,200	10,000
025 Miscellaneous A/R Income	0	0	0	0	0	0
030 Insurance Proceeds	0	40,457	0	13,315	53,200	0
031 Settlement of Claim	0	1,820	0	100	300	0
032 Gain on Sale of Asset	0	0	0	0	0	0
055 Street Paving Payments	0	0	0	0	0	0
056 Public Nuisance Assmt Pmt	0	17,751	0	10,569	17,400	0
113 Auction Abandoned Property	0	3,380	0	304	300	0
116 State Seizure Funds	0	0	0	0	0	0
200 Gain on Investments	0	49	0	0	0	0
600 Lease Agreement Proceeds	0	0	0	405,000	405,000	0
TOTAL MISCELLANEOUS	5,000	64,400	11,000	426,548	472,900	(1,500)
TRANSFERS IN						
802 Transfer from Water	500,000	500,000	500,000	500,000	0	250,000
803 Transfer from Drainage	0	0	0	0	0	0
804 Transfer from Sanitation	300,000	150,000	200,000	75,000	100,000	150,000
812 Transfer from Restricted Courts	90,000	100,000	83,500	83,500	83,500	85,000
TOTAL TRANSFERS IN	890,000	750,000	783,500	658,500	183,500	485,000
TOTAL REVENUES	21,611,200	23,597,764	26,376,800	17,321,746	28,219,900	23,636,200
INCR (DECR) IN FUND BALANCE	(19,500)	2,455,853	3,897,600	6,010,698	5,039,400	(7,137,800)
ENDING FUND BALANCE	11,041,046	12,333,644	13,757,215	18,344,342	17,373,044	10,235,244
FUND BALANCE REQUIREMENT	5,407,675	5,122,978	5,404,975		5,392,800	5,631,175
(Three Months Operating Expense)						

GENERAL FUND EXPENDITURE SUMMARY

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
PERSONNEL SERVICE						
001 Salaries	12,130,200	11,629,539	12,329,400	5,921,186	12,121,000	12,796,100
002 Overtime	521,700	456,349	526,900	248,928	505,900	520,500
003 Worker's Compensation	124,000	131,094	143,900	148,944	148,900	144,400
004 Health Insurance	1,077,800	1,062,131	1,068,900	402,382	963,500	1,342,100
005 Social Security	967,800	887,068	983,600	460,920	966,100	1,018,600
006 Retirement	1,855,100	1,766,927	1,896,000	914,476	1,886,800	1,965,900
TOTAL PERSONNEL SERVICE	16,676,600	15,933,108	16,948,700	8,096,836	16,592,200	17,787,600
SUPPLIES						
010 Office	100,700	86,246	98,400	33,637	75,600	101,400
011 Vehicle	245,200	225,076	236,500	103,116	242,000	249,300
012 General	135,700	122,336	124,600	74,636	126,900	141,600
013 Equipment	69,900	74,607	69,800	21,242	65,800	93,100
014 Uniforms	108,500	87,215	107,300	24,461	85,500	105,500
015 Recreational	6,000	4,125	6,000	2,196	4,200	6,500
016 Chemical	12,200	7,462	12,200	4,063	12,200	12,200
017 Clinical	20,000	36,518	20,000	19,424	50,000	60,000
028 Animal Care	45,000	31,140	60,000	13,828	30,000	30,000
029 Medical	55,700	55,297	60,000	29,166	60,000	60,000
TOTAL SUPPLIES	798,900	730,022	794,800	325,769	752,200	859,600
MAINTENANCE						
020 Vehicle	126,000	174,796	139,000	64,377	162,500	125,000
021 Building	97,800	102,096	101,300	50,828	115,500	112,800
022 Equipment	321,500	292,027	335,700	248,455	337,100	393,800
023 Ground	165,800	130,184	165,900	69,314	170,700	166,000
TOTAL MAINTENANCE	711,100	699,103	741,900	432,974	785,800	797,600
INSURANCE						
030 Property/Liability	187,900	180,206	194,000	179,056	185,400	197,500
TOTAL INSURANCE	187,900	180,206	194,000	179,056	185,400	197,500
SERVICES						
035 Unemployment Payments	0	7,952	0	(921)	1,400	0
036 Election Expense	17,600	645	30,000	13,209	31,500	16,000
040 Utilities	490,500	449,628	497,000	237,552	630,800	491,500
041 Dues and Subscriptions	49,400	41,846	57,400	29,075	48,600	49,500
042 Travel and Training	144,700	81,384	139,700	34,112	109,800	148,900
043 Impound Expense	500	318	500	0	0	500
045 Telephone	82,100	87,308	91,600	46,413	90,000	97,000
046 Equipment Rental	30,900	15,703	30,000	6,490	23,800	23,800
047 Contract Labor	505,000	504,392	455,100	220,214	439,100	535,500
051 Online Transaction Fees	6,800	3,657	6,800	1,707	6,000	6,800
059 Adaptive Sports	10,000	6,318	10,000	0	5,000	10,000
060 Tree City USA	10,000	3,366	10,000	8,745	10,000	10,000
061 Living Legacy	4,500	2,332	4,500	416	3,000	4,500
065 Trophies and Awards	15,000	4,698	15,000	2,871	15,000	15,000
066 Uniforms and Equipment (Rec)	45,000	30,076	45,000	8,750	45,000	45,000

GENERAL FUND EXPENDITURE SUMMARY

8/16/2021

	FY 2019-20	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21	FY 2021-22
	BUDGET	ACTUAL	BUDGET	MID-YEAR	PROJECTED	PROPOSED BUDGET
SERVICES, continued						
067 Events & Programs	41,000	37,325	63,800	34,016	66,700	68,900
068 Team Travel	2,000	0	0	0	0	0
069 Adult Sports	2,000	762	2,000	1,267	2,500	2,500
070 Other Expense (Grants)	94,900	16,182	147,500	53,541	165,200	136,500
075 LEOSE Training	9,100	7,776	7,000	415	3,800	4,600
076 COVID 19 Expenses	0	27,627	5,000	350,444	350,400	0
077 Sheltering Expenses	0	0	0	1,161	1,200	0
081 Bank Fees	1,000	514	800	2,349	8,500	15,000
083 Audit Fees	30,500	29,200	30,000	9,500	29,200	27,000
084 Tax Appraisal Contract	103,000	105,504	108,000	51,474	105,000	110,500
086 Nuisance Abatement	50,000	6,100	245,000	124,084	145,000	50,000
087 State Tax Payments	330,000	411,294	335,000	184,045	397,500	397,500
102 Medical Director Contract	20,000	24,000	20,000	20,000	20,000	20,000
104 Fire Prevention	6,000	987	6,000	1,100	3,000	6,000
105 Safety Training	900	710	900	0	800	900
400 Public Awareness	5,000	3,375	5,000	2,655	5,000	5,000
TOTAL SERVICES	2,107,400	1,910,979	2,368,600	1,444,684	2,762,800	2,298,400
MISCELLANEOUS						
090 Legal Fees	100,000	81,595	72,000	53,324	94,000	97,000
091 Advertising	32,400	12,214	28,200	4,100	19,600	32,500
092 Professional Fees	219,600	202,384	237,700	154,695	190,100	216,700
095 Required Public Notices	12,500	10,420	14,900	12,938	20,700	18,700
096 Prosecutor Fees	0	0	58,000	8,137	25,000	58,000
404 Youth Task Force	10,500	0	10,500	0	0	10,500
405 Economic Development	22,500	22,585	22,500	10,000	20,000	22,500
407 Rent Expense	0	0	0	105	600	0
401 Transportation (HOP)	40,000	0	0	0	0	0
402 Heart of TX Defense Alliance	17,000	17,000	17,000	17,000	17,000	17,000
403 Chamber of Commerces - H Heights	40,000	40,000	50,000	25,000	50,000	50,000
403 Chamber of Commerces - Killeen	12,500	12,500	0	0	0	0
408 Boys & Girls Club Contribution	30,000	30,000	30,000	30,000	30,000	30,000
409 Greater Killeen Comm Clinic	9,500	9,500	12,000	12,000	12,000	12,000
600 Pitney Bowes Lease	3,500	3,493	3,500	1,747	3,500	3,500
615 Xerox Rental	8,800	8,956	15,600	7,933	15,600	15,600
TOTAL MISCELLANEOUS	558,800	450,647	571,900	336,979	498,100	584,000
RESERVES/TRANSFERS						
007 Reserve for Personnel	15,000	8,715	0	(5,250)	(5,300)	0
254 Reimb: Seton Medical	575,000	579,131	0	0	0	0
800 Transfer to Fixed Assets	0	500,000	0	0	750,000	500,000
805 Transfer to Capital Projects	0	0	500,000	500,000	500,000	2,500,000
806 Transfer to Debt Service	0	150,000	0	0	0	0
Transfer Cable PEG Funds to Fixed Assets	0	0	0	0	0	98,600
Transfer CRF Funds to Fixed Assets	0	0	212,700	0	212,700	0
Transfer ARPA Funds to Fixed Assets	0	0	146,600	0	146,600	0
815 Transfer to Coronavirus Fund	0	0	0	0	0	5,150,700
TOTAL RESERVES/TRANSFERS	590,000	1,237,846	859,300	494,750	1,604,000	8,249,300
GRAND TOTAL	21,630,700	21,141,911	22,479,200	11,311,048	23,180,500	30,774,000

CITY COUNCIL

8/16/2021

FY 2021-22

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	PROPOSED BUDGET
PERSONNEL SERVICE						
001 Salaries	6,000	6,000	6,000	3,000	6,000	6,000
005 Social Security	500	459	500	230	500	500
TOTAL PERSONNEL SERVICE	6,500	6,459	6,500	3,230	6,500	6,500
SUPPLIES						
010 Office	0	0	0	0	0	0
012 General	15,000	5,228	15,000	4,687	10,000	15,000
TOTAL SUPPLIES	15,000	5,228	15,000	4,687	10,000	15,000
SERVICES						
035 Unemployment Payments	0	92	0	0	0	0
036 Election Expense	17,600	645	30,000	13,209	31,500	16,000
041 Dues and Subscriptions	1,000	450	1,000	74	900	900
042 Travel and Training	15,000	7,329	10,000	382	3,000	15,000
TOTAL SERVICES	33,600	8,516	41,000	13,665	35,400	31,900
MISCELLANEOUS						
090 Legal Fees	6,000	2,050	6,000	1,800	4,000	6,000
095 Required Public Notices	0	0	0	715	700	700
401 Transportation (HOP)	40,000	0	0	0	0	0
402 Heart of TX Defense Alliance	17,000	17,000	17,000	17,000	17,000	17,000
403 Chamber of Commerces - H Heights	40,000	40,000	50,000	25,000	50,000	50,000
403 Chamber of Commerces - Killeen	12,500	12,500	0	0	0	0
406 Texas A&M Contribution	0	0	0	0	0	0
408 Boys & Girls Club Contr	30,000	30,000	30,000	30,000	30,000	30,000
409 Greater Killeen Comm Clinic	9,500	9,500	12,000	12,000	12,000	12,000
410 Nat'l Mounted Warfare Found.	0	0	0	0	0	0
TOTAL MISCELLANEOUS	155,000	111,050	115,000	86,515	113,700	115,700
FIXED ASSET TRANSFERS						
701 Land and Improvements	0	0	0	0	0	0
702 Building and Improvements	0	0	0	0	10,800	0
705 Equipment	0	0	0	0	0	0
706 Furniture and Fixtures	0	0	0	0	0	0
TOTAL FIXED ASSET TRANSFERS	0	0	0	0	10,800	0
GRAND TOTAL	210,100	131,253	177,500	108,097	176,400	169,100
					34.40%	-4.14%

ADMINISTRATION

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
PERSONNEL SERVICE						
001 Salaries	742,200	738,503	711,300	368,445	742,600	751,600
002 Overtime	8,000	2,553	8,000	4,621	15,000	8,000
003 Worker's Compensation	4,400	4,692	5,200	5,355	5,400	5,700
004 Health Insurance	62,000	59,472	53,500	22,437	54,000	64,400
005 Social Security	57,400	50,630	55,000	25,077	58,000	58,100
006 Retirement	112,100	109,452	107,500	55,728	113,300	112,600
TOTAL PERSONNEL SERVICE	986,100	965,302	940,500	481,663	988,300	1,000,400
SUPPLIES						
010 Office	1,000	3,779	2,000	499	2,500	2,000
012 General	18,000	20,053	20,000	14,305	20,000	25,500
TOTAL SUPPLIES	19,000	23,832	22,000	14,804	22,500	27,500
MAINTENANCE						
021 Building	5,000	13,687	10,000	5,805	17,500	15,000
022 Equipment	7,000	6,976	6,500	5,176	6,500	6,700
TOTAL MAINTENANCE	12,000	20,663	16,500	10,981	24,000	21,700
INSURANCE						
030 Property/Liability	6,700	6,438	7,000	6,442	6,600	7,900
TOTAL INSURANCE	6,700	6,438	7,000	6,442	6,600	7,900
SERVICES						
040 Utilities	21,000	24,571	24,000	12,503	33,000	25,000
041 Dues and Subscriptions	10,000	11,194	10,500	6,886	12,500	12,500
042 Travel and Training	11,000	6,375	12,500	2,563	6,000	13,700
045 Telephone	3,000	1,791	900	1,118	2,600	2,600
046 Equipment Rental	1,100	1,133	0	94	0	0
070 Other Expense (Grants)	0	0	9,700	0	0	9,700
076 COVID 19 Expenses	0	27,627	5,000	350,444	350,400	0
077 Sheltering Expenses	0	0	0	1,161	1,200	0
081 Bank Fees	1,000	514	800	2,349	8,500	15,000
400 Public Awareness	5,000	3,375	5,000	2,655	5,000	5,000
TOTAL SERVICES	52,100	76,580	68,400	379,773	419,200	83,500
MISCELLANEOUS						
090 Legal Fees	64,000	50,939	64,000	51,524	90,000	90,000
091 Advertising	7,000	5,928	7,000	1,137	5,000	12,000
092 Professional Fees	105,000	109,119	99,000	51,485	75,000	100,000
095 Required Public Notices	8,000	6,461	8,000	5,446	10,000	8,000
096 Prosecutor Fees	0	0	58,000	8,137	25,000	58,000
404 Youth Task Force	10,500	0	10,500	0	0	10,500
405 Economic Development	22,500	22,585	22,500	10,000	20,000	22,500
600 Pitney Bowes Lease	3,500	3,493	3,500	1,747	3,500	3,500
615 Xerox Rental	2,000	2,028	2,000	1,014	2,000	2,000
TOTAL MISCELLANEOUS	222,500	200,553	274,500	130,490	230,500	306,500
FIXED ASSET TRANSFERS						
702 Building and Improvements	0	8,495	9,000	0	0	0
705 Equipment	0	0	0	0	0	8,500
TOTAL FIXED ASSET TRANSFERS	0	8,495	9,000	0	0	8,500
GRAND TOTAL	1,298,400	1,301,863	1,337,900	1,024,153	1,691,100	1,456,000

29.90%

-13.90%

FINANCE

8/16/2021

FY 2021-22

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	PROPOSED BUDGET
PERSONNEL SERVICE						
001 Salaries	377,400	310,311	335,700	143,713	302,600	318,900
002 Overtime	3,700	2,217	4,000	1,573	4,000	4,000
003 Worker's Compensation	2,800	2,933	3,200	3,347	3,300	3,200
004 Health Insurance	41,500	30,128	28,600	11,656	28,200	35,700
005 Social Security	29,200	21,840	26,000	10,693	23,500	24,700
006 Retirement	57,000	46,856	50,800	21,705	45,800	47,900
TOTAL PERSONNEL SERVICE	511,600	414,285	448,300	192,687	407,400	434,400
SUPPLIES						
010 Office	7,000	6,264	7,000	2,847	7,000	7,000
012 General	10,000	9,699	10,400	5,435	10,400	10,400
TOTAL SUPPLIES	17,000	15,963	17,400	8,282	17,400	17,400
MAINTENANCE						
022 Equipment	24,500	24,471	25,900	15,985	25,600	26,900
TOTAL MAINTENANCE	24,500	24,471	25,900	15,985	25,600	26,900
INSURANCE						
030 Property/Liability	4,400	4,168	4,500	4,106	4,300	4,600
TOTAL INSURANCE	4,400	4,168	4,500	4,106	4,300	4,600
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	2,300	1,777	1,700	545	1,300	1,300
042 Travel and Training	9,000	2,055	9,000	1,330	5,000	9,000
045 Telephone	1,800	1,459	400	182	400	400
046 Equipment Rental	0	0	600	47	0	0
047 Contract Labor	3,900	3,801	3,800	1,882	3,800	3,800
083 Audit Fees	28,000	27,200	28,000	7,500	27,200	25,000
084 Tax Appraisal Contract	103,000	105,504	108,000	51,474	105,000	110,500
TOTAL SERVICES	148,000	141,796	151,500	62,960	142,700	150,000
MISCELLANEOUS						
615 Xerox Rental	0	0	1,700	864	1,700	1,700
TOTAL MISCELLANEOUS	0	0	1,700	864	1,700	1,700
FIXED ASSET TRANSFERS						
702 Building and Improvements	0	0	0	0	0	0
705 Equipment	0	0	0	0	0	10,000
706 Furniture and Fixtures	0	0	0	0	0	0
TOTAL FIXED ASSET TRANSFERS	0	0	0	0	0	10,000
GRAND TOTAL	705,500	600,683	649,300	284,884	599,100	645,000

-0.26%

7.66%

PET ADOPTION CENTER

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
PERSONNEL SERVICE						
001 Salaries	516,400	469,250	614,000	285,636	583,200	632,100
002 Overtime	20,000	11,324	20,000	6,287	20,000	20,000
003 Worker's Compensation	6,700	7,039	8,400	8,702	8,700	8,300
004 Health Insurance	53,000	53,831	58,900	26,161	63,900	81,700
005 Social Security	41,000	35,212	48,500	21,874	46,100	49,900
006 Retirement	80,200	64,941	94,800	42,692	90,200	96,700
TOTAL PERSONNEL SERVICE	717,300	641,597	844,600	391,352	812,100	888,700
SUPPLIES						
010 Office	4,900	5,641	4,900	2,507	4,900	4,900
011 Vehicle	5,000	4,539	5,000	2,168	5,000	5,000
012 General	4,000	4,401	6,000	879	2,500	5,000
013 Equipment	3,200	4,684	3,500	1,274	3,500	3,500
014 Uniforms	5,000	2,854	5,300	2,518	4,000	4,000
017 Clinical	20,000	36,518	20,000	19,424	50,000	60,000
028 Animal Care	45,000	31,140	60,000	13,828	30,000	30,000
TOTAL SUPPLIES	87,100	89,777	104,700	42,598	99,900	112,400
MAINTENANCE						
020 Vehicle	2,000	2,154	2,000	1,358	2,000	2,000
021 Building	17,300	15,685	18,000	8,946	18,000	18,000
022 Equipment	12,900	6,322	8,600	1,234	7,300	9,400
TOTAL MAINTENANCE	32,200	24,161	28,600	11,538	27,300	29,400
INSURANCE						
030 Property/Liability	10,100	9,534	11,300	10,435	10,700	11,300
TOTAL INSURANCE	10,100	9,534	11,300	10,435	10,700	11,300
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
040 Utilities	20,000	21,350	22,000	10,371	30,000	22,000
041 Dues and Subscriptions	0	0	1,800	0	1,400	1,900
042 Travel and Training	4,000	1,892	5,000	1,930	5,000	5,000
045 Telephone	500	759	1,300	718	1,500	1,500
047 Contract Labor	15,600	7,910	5,000	400	1,200	1,200
070 Other Expense (Grants)	0	0	0	0	2,000	0
TOTAL SERVICES	40,100	31,911	35,100	13,419	41,100	31,600
MISCELLANEOUS						
091 Advertising	4,200	576	2,000	264	1,200	2,000
092 Professional Fees	3,000	2,404	4,000	1,501	4,000	4,000
TOTAL MISCELLANEOUS	7,200	2,980	6,000	1,765	5,200	6,000
FIXED ASSET TRANSFERS						
609 COBAN Lease - Prin	1,800	1,832	1,800	0	1,800	1,800
610 COBAN Lease - Int	200	157	100	0	100	100
705 Equipment	40,000	32,574	0	0	0	0
707 Vehicles	0	0	0	0	0	10,200
TOTAL FIXED ASSET TRANSFERS	42,000	34,563	1,900	0	1,900	12,100
GRAND TOTAL	936,000	834,523	1,032,200	471,107	998,200	1,091,500

19.61%

9.35%

POLICE DEPARTMENT

8/16/2021

	FY 2019-20	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21	FY 2021-22
	BUDGET	ACTUAL	BUDGET	MID-YEAR	PROJECTED	PROPOSED
						BUDGET
PERSONNEL SERVICE						
001 Salaries	3,943,800	3,815,984	4,218,900	1,968,724	3,995,500	4,407,100
002 Overtime	250,000	203,134	255,000	125,394	225,000	250,000
003 Worker's Compensation	36,300	38,419	44,500	45,854	45,900	44,700
004 Health Insurance	299,800	316,757	329,600	121,362	287,000	419,000
005 Social Security	320,800	296,839	342,300	158,750	322,900	356,300
006 Retirement	626,800	593,256	668,800	312,787	631,000	690,400
TOTAL PERSONNEL SERVICE	5,477,500	5,264,389	5,859,100	2,732,871	5,507,300	6,167,500
SUPPLIES						
010 Office	30,000	25,113	30,000	6,281	15,000	30,000
011 Vehicle	135,000	139,078	130,000	61,006	135,000	135,000
012 General	33,000	30,165	33,000	27,765	45,000	35,000
013 Equipment	25,000	35,379	25,000	5,306	25,000	41,700
014 Uniforms	24,000	12,763	24,000	5,919	15,000	24,000
TOTAL SUPPLIES	247,000	242,498	242,000	106,277	235,000	265,700
MAINTENANCE						
020 Vehicle	40,000	55,336	50,000	16,494	50,000	40,000
021 Building	10,000	10,585	10,000	7,576	15,000	12,000
022 Equipment	62,800	60,925	66,500	63,604	67,600	70,000
TOTAL MAINTENANCE	112,800	126,846	126,500	87,674	132,600	122,000
INSURANCE						
030 Property/Liability	55,200	54,437	60,200	55,046	56,600	61,400
TOTAL INSURANCE	55,200	54,437	60,200	55,046	56,600	61,400
SERVICES						
035 Unemployment Payments	0	0	0	279	2,200	0
040 Utilities	21,000	21,741	23,000	9,597	28,800	22,000
041 Dues and Subscriptions	6,000	6,957	7,000	5,270	7,600	7,000
042 Travel and Training	25,000	13,390	25,000	12,003	31,000	25,000
043 Impound Expense	500	318	500	0	0	500
045 Telephone	28,000	32,540	37,200	18,684	33,700	38,200
047 Contract Labor	440,600	452,501	391,300	195,651	391,300	478,600
070 Other Expense (Grants)	94,900	15,682	137,800	53,541	163,200	126,800
075 LEOSE Training	8,000	6,813	6,000	415	3,800	3,700
083 Audit Fees	2,500	2,000	2,000	2,000	2,000	2,000
TOTAL SERVICES	626,500	551,942	629,800	297,440	663,600	703,800
MISCELLANEOUS						
092 Professional Fees	15,000	14,715	10,000	1,246	5,000	10,000
615 Xerox Rental	1,400	1,439	1,400	719	1,400	1,400
TOTAL MISCELLANEOUS	16,400	16,154	11,400	1,965	6,400	11,400
FIXED ASSET TRANSFERS						
609 COBAN Lease - Prin	90,800	97,169	97,200	0	97,200	97,200
610 COBAN Lease - Int	7,800	8,308	5,500	0	5,500	2,800
702 Building and Improvements	0	0	0	0	9,900	0
705 Equipment	23,900	78,958	0	0	0	42,200
707 Vehicles	104,400	103,758	115,600	8,946	114,900	292,300
TOTAL FIXED ASSET TRANSFERS	226,900	288,193	218,300	8,946	227,500	434,500
GRAND TOTAL	6,762,300	6,544,459	7,147,300	3,290,219	6,829,000	7,766,300

4.35%

13.73%

MUNICIPAL COURT

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
PERSONNEL SERVICE						
001 Salaries	432,600	357,790	284,200	164,903	326,200	330,400
002 Overtime	15,000	13,850	7,000	1,028	5,000	7,000
003 Worker's Compensation	5,500	5,866	5,800	6,025	6,000	5,700
004 Health Insurance	46,500	30,942	31,400	8,687	21,100	33,300
005 Social Security	34,200	28,157	22,300	12,577	25,300	25,800
006 Retirement	66,900	45,731	43,500	19,774	49,500	50,000
TOTAL PERSONNEL SERVICE	600,700	482,336	394,200	212,994	433,100	452,200
SUPPLIES						
010 Office	13,300	9,391	13,000	3,881	8,000	12,000
011 Vehicle	3,700	1,475	0	0	0	0
012 General	12,000	7,961	12,000	2,702	8,000	10,000
014 Uniforms	2,000	714	0	0	0	0
TOTAL SUPPLIES	31,000	19,541	25,000	6,583	16,000	22,000
MAINTENANCE						
020 Vehicle	2,000	1,568	0	0	0	0
022 Equipment	31,100	30,772	32,300	15,942	32,300	34,800
TOTAL MAINTENANCE	33,100	32,340	32,300	15,942	32,300	34,800
INSURANCE						
030 Property/Liability	8,300	7,855	7,700	7,179	7,400	7,800
TOTAL INSURANCE	8,300	7,855	7,700	7,179	7,400	7,800
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	1,000	1,110	1,100	500	700	800
042 Travel and Training	8,000	2,982	5,000	1,200	2,000	7,000
045 Telephone	3,000	2,689	1,900	725	1,700	1,700
046 Equipment Rental	0	0	600	47	0	0
087 State Tax Payments	330,000	411,294	335,000	184,045	397,500	397,500
TOTAL SERVICES	342,000	418,075	343,600	186,517	401,900	407,000
MISCELLANEOUS						
090 Legal Fees	30,000	28,606	2,000	0	0	1,000
092 Professional Fees	1,000	0	1,000	0	500	1,000
615 Xerox Rental	0	0	1,700	864	1,700	1,700
TOTAL MISCELLANEOUS	31,000	28,606	4,700	864	2,200	3,700
FIXED ASSET TRANSFERS						
609 COBAN Lease - Prin	6,300	0	0	0	0	0
610 COBAN Lease - Int	500	0	0	0	0	0
706 Furniture and Fixtures	0	0	0	0	0	0
TOTAL FIXED ASSET TRANSFERS	6,800	0	0	0	0	0
GRAND TOTAL	1,052,900	988,753	807,500	430,079	892,900	927,500

-9.69%

3.88%

PLANNING & DEVELOPMENT

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
PERSONNEL SERVICE						
001 Salaries	252,600	254,470	260,900	145,191	282,800	283,600
002 Overtime	1,100	562	1,100	323	700	600
003 Worker's Compensation	2,200	2,346	2,600	2,678	2,700	2,600
004 Health Insurance	23,400	23,278	21,700	6,873	16,000	20,900
005 Social Security	19,400	18,932	20,000	10,908	21,700	21,700
006 Retirement	37,900	37,819	39,200	21,738	42,400	42,100
TOTAL PERSONNEL SERVICE	336,600	337,407	345,500	187,711	366,300	371,500
SUPPLIES						
010 Office	3,000	2,270	3,500	1,859	3,500	3,700
012 General	2,000	1,476	1,500	1,426	2,000	5,000
TOTAL SUPPLIES	5,000	3,746	5,000	3,285	5,500	8,700
MAINTENANCE						
022 Equipment	4,100	4,080	4,100	4,098	4,100	4,700
TOTAL MAINTENANCE	4,100	4,080	4,100	4,098	4,100	4,700
INSURANCE						
030 Property/Liability	3,400	3,213	3,500	3,217	3,300	3,500
TOTAL INSURANCE	3,400	3,213	3,500	3,217	3,300	3,500
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	1,500	1,132	1,600	1,182	1,800	1,400
042 Travel and Training	7,000	2,531	7,000	268	5,000	9,000
045 Telephone	1,800	1,393	400	182	400	400
TOTAL SERVICES	10,300	5,056	9,000	1,632	7,200	10,800
MISCELLANEOUS						
092 Professional Fees	8,500	7,027	2,000	500	2,000	2,000
095 Required Public Notices	3,000	2,704	3,400	3,516	6,000	5,000
615 Xerox Rental	0	0	1,700	864	1,700	1,700
TOTAL MISCELLANEOUS	11,500	9,731	7,100	4,880	9,700	8,700
FIXED ASSET TRANSFERS						
705 Equipment	0	0	0	0	0	0
706 Furniture and Fixtures	0	0	0	0	0	0
707 Vehicles	0	0	0	0	0	0
TOTAL FIXED ASSET TRANSFERS	0	0	0	0	0	0
GRAND TOTAL	370,900	363,233	374,200	204,823	396,100	407,900
					9.05%	2.98%

CODE ENFORCEMENT

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
PERSONNEL SERVICE						
001 Salaries	271,800	277,543	284,400	135,070	278,200	286,800
002 Overtime	1,500	476	1,500	0	0	1,000
003 Worker's Compensation	2,800	2,933	3,200	3,347	3,300	3,200
004 Health Insurance	29,100	29,135	27,300	9,427	25,200	34,100
005 Social Security	20,900	20,392	21,900	10,137	21,300	22,000
006 Retirement	40,800	41,245	42,700	20,178	41,600	42,700
TOTAL PERSONNEL SERVICE	366,900	371,724	381,000	178,159	369,600	389,800
SUPPLIES						
010 Office	10,000	5,232	6,000	3,616	5,000	7,000
011 Vehicle	2,500	1,701	2,500	739	2,000	2,500
012 General	3,000	2,922	3,000	1,893	2,500	3,000
TOTAL SUPPLIES	15,500	9,855	11,500	6,248	9,500	12,500
MAINTENANCE						
020 Vehicle	1,000	1,743	1,000	1,616	2,000	2,000
022 Equipment	25,300	26,008	25,400	15,252	27,900	26,300
TOTAL MAINTENANCE	26,300	27,751	26,400	16,868	29,900	28,300
INSURANCE						
030 Property/Liability	4,200	4,020	4,400	4,016	4,100	4,400
TOTAL INSURANCE	4,200	4,020	4,400	4,016	4,100	4,400
SERVICES						
041 Dues and Subscriptions	2,500	1,883	2,500	1,718	2,700	2,700
042 Travel and Training	11,000	6,717	11,000	3,959	8,500	11,000
045 Telephone	1,700	2,842	2,100	1,050	2,100	2,100
047 Contract Labor	0	0	0	0	0	16,100
086 Nuisance Abatement	50,000	6,100	245,000	124,084	145,000	50,000
TOTAL SERVICES	65,200	17,542	260,600	130,811	158,300	81,900
MISCELLANEOUS						
092 Professional Fees	69,100	69,119	73,700	73,651	73,700	73,700
095 Required Public Notices	0	1,255	3,500	3,261	4,000	5,000
615 Xerox Rental	0	0	1,700	864	1,700	1,700
TOTAL MISCELLANEOUS	69,100	70,374	78,900	77,776	79,400	80,400
FIXED ASSET TRANSFERS						
705 Equipment	0	0	0	0	0	0
706 Furniture and Fixtures	0	0	0	0	0	0
707 Vehicles	0	0	0	0	0	0
TOTAL FIXED ASSET TRANSFERS	0	0	0	0	0	0
GRAND TOTAL	547,200	501,266	762,800	413,878	650,800	597,300

29.83%

-8.22%

FIRE DEPARTMENT

8/16/2021

	FY 2019-20	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21	FY 2021-22
	BUDGET	ACTUAL	BUDGET	MID-YEAR	PROJECTED	PROPOSED
						BUDGET
PERSONNEL SERVICE						
001 Salaries	3,012,200	3,100,086	3,047,700	1,586,970	3,226,400	3,105,500
002 Overtime	200,000	211,113	210,000	100,922	216,000	210,000
003 Worker's Compensation	25,500	26,981	29,700	30,793	30,800	29,400
004 Health Insurance	229,800	260,941	253,500	100,851	241,300	319,700
005 Social Security	245,700	243,267	249,200	126,612	263,300	253,600
006 Retirement	480,100	492,268	487,000	253,914	514,600	491,500
TOTAL PERSONNEL SERVICE	4,193,300	4,334,656	4,277,100	2,200,062	4,492,400	4,409,700
SUPPLIES						
010 Office	7,800	4,863	7,800	2,333	6,000	6,000
011 Vehicle	40,000	30,375	40,000	18,283	40,000	46,800
012 General	12,000	13,431	12,000	10,428	13,000	12,000
013 Equipment	18,200	13,445	18,200	7,788	15,000	24,400
014 Uniforms	55,000	51,046	55,000	6,078	45,000	55,000
029 Medical	55,700	55,297	60,000	29,166	60,000	60,000
TOTAL SUPPLIES	188,700	168,457	193,000	74,076	179,000	204,200
MAINTENANCE						
020 Vehicle	35,000	69,855	40,000	24,403	42,500	40,000
021 Building	9,700	11,722	10,000	6,003	11,500	11,500
022 Equipment	17,000	17,216	18,000	14,032	21,100	20,000
TOTAL MAINTENANCE	61,700	98,793	68,000	44,438	75,100	71,500
INSURANCE						
030 Property/Liability	38,900	36,896	40,200	37,532	39,700	40,400
TOTAL INSURANCE	38,900	36,896	40,200	37,532	39,700	40,400
SERVICES						
040 Utilities	28,000	28,205	28,000	17,843	40,000	32,000
041 Dues and Subscriptions	10,400	8,471	15,000	6,495	10,000	10,000
042 Travel and Training	30,000	23,532	30,000	6,136	25,000	30,000
045 Telephone	7,500	9,702	11,400	6,186	12,100	12,100
047 Contract Labor	10,800	9,000	9,000	4,900	8,800	8,800
070 Other Expense (Grants)	0	500	0	0	0	0
075 LEOSE Training	1,100	963	1,000	0	0	900
102 Medical Director Contract	20,000	24,000	20,000	20,000	20,000	20,000
104 Fire Prevention	6,000	987	6,000	1,100	3,000	6,000
105 Safety Training	900	710	900	0	800	900
TOTAL SERVICES	114,700	106,070	121,300	62,660	119,700	120,700
MISCELLANEOUS						
092 Professional Fees	0	0	30,000	26,312	29,900	0
615 Xerox Rental	1,400	1,445	1,400	722	1,400	1,400
TOTAL MISCELLANEOUS	1,400	1,445	31,400	27,034	31,300	1,400
FIXED ASSET TRANSFERS						
613 Fire Truck Lease - Prin	98,800	98,671	0	0	0	0
614 Fire Truck Lease - Int	1,700	1,668	0	0	0	0
705 Equipment	0	39,427	40,400	38,110	38,100	159,700
707 Vehicles	252,200	212,570	220,200	0	227,100	269,500
710 Improv Other Than Buildings	0	0	0	0	0	13,300
TOTAL FIXED ASSET TRANSFERS	352,700	352,336	260,600	38,110	265,200	442,500
GRAND TOTAL	4,951,400	5,098,653	4,991,600	2,483,912	5,202,400	5,290,400

2.03% 1.69%

INFORMATION TECHNOLOGY

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
PERSONNEL SERVICE						
001 Salaries	276,100	276,099	283,400	141,431	285,100	288,500
002 Overtime	2,000	500	1,000	105	600	500
003 Worker's Compensation	2,200	2,346	2,600	2,678	2,700	2,600
004 Health Insurance	18,300	12,547	11,900	4,941	11,800	14,800
005 Social Security	21,300	20,664	21,800	10,689	21,900	22,100
006 Retirement	41,600	41,016	42,500	21,143	42,700	42,800
TOTAL PERSONNEL SERVICE	361,500	353,172	363,200	180,987	364,800	371,300
SUPPLIES						
010 Office	500	158	500	159	500	500
012 General	800	432	800	655	800	1,000
013 Equipment	5,300	5,745	5,000	912	6,300	8,500
TOTAL SUPPLIES	6,600	6,335	6,300	1,726	7,600	10,000
MAINTENANCE						
022 Equipment	95,800	87,512	106,700	98,881	114,400	158,500
TOTAL MAINTENANCE	95,800	87,512	106,700	98,881	114,400	158,500
INSURANCE						
030 Property/Liability	3,400	3,226	3,500	3,229	3,300	3,500
TOTAL INSURANCE	3,400	3,226	3,500	3,229	3,300	3,500
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	2,700	323	3,000	162	300	300
042 Travel and Training	4,500	150	5,000	133	5,000	5,000
045 Telephone	26,200	26,315	26,500	13,513	27,000	29,000
046 Equipment Rental	0	0	0	0	0	0
TOTAL SERVICES	33,400	26,788	34,500	13,808	32,300	34,300
MISCELLANEOUS						
092 Professional Fees	18,000	0	18,000	0	0	26,000
407 Rent Expense	0	0	0	105	600	0
TOTAL MISCELLANEOUS	18,000	0	18,000	0	0	26,000
FIXED ASSET TRANSFERS						
603 Dell Computer Lease - Prin	41,600	41,600	90,000	81,159	81,200	81,000
604 Dell Computer Lease - Int	700	736	0	513	500	3,800
702 Building and Improvement	0	0	0	0	0	0
705 Equipment	22,500	22,981	212,700	404,841	617,500	98,600
TOTAL FIXED ASSET TRANSFERS	64,800	65,317	302,700	486,513	699,200	183,400
GRAND TOTAL	583,500	542,350	834,900	785,249	1,222,200	787,000

50.71%

-3.71%

PUBLIC LIBRARY

8/16/2021

	FY 2021-22					
	FY 2019-20	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21	PROPOSED
	BUDGET	ACTUAL	BUDGET	MID-YEAR	PROJECTED	BUDGET
PERSONNEL SERVICE						
001 Salaries	438,600	419,952	431,900	195,719	403,500	430,800
002 Overtime	200	105	600	419	600	600
003 Worker's Compensation	6,100	6,452	5,800	6,025	6,000	5,700
004 Health Insurance	41,600	47,252	48,800	17,573	42,800	54,600
005 Social Security	33,500	30,916	33,100	14,744	30,900	33,000
006 Retirement	52,400	60,160	64,700	29,080	60,400	64,000
TOTAL PERSONNEL SERVICE	572,400	564,837	584,900	263,560	544,200	588,700
SUPPLIES						
010 Office	11,000	7,918	11,000	3,895	11,000	14,700
012 General	16,800	15,367	1,800	1,223	3,800	6,000
TOTAL SUPPLIES	27,800	23,285	12,800	5,118	14,800	20,700
MAINTENANCE						
021 Building	8,800	13,398	8,800	2,549	9,000	11,800
022 Equipment	2,800	2,065	3,500	2,562	3,300	3,600
023 Ground	0	0	400	37	400	400
TOTAL MAINTENANCE	11,600	15,463	12,700	5,148	12,700	15,800
INSURANCE						
030 Property/Liability	9,100	8,680	7,800	7,221	7,400	7,900
TOTAL INSURANCE	9,100	8,680	7,800	7,221	7,400	7,900
SERVICES						
035 Unemployment Payments	0	1,372	0	(1,200)	(1,200)	0
040 Utilities	18,000	16,866	18,000	7,350	21,900	17,500
041 Dues and Subscriptions	3,000	2,799	3,000	1,463	3,000	3,300
042 Travel and Training	3,500	2,492	3,500	653	2,800	3,500
045 Telephone	200	944	1,900	1,084	2,200	2,200
046 Equipment Rental	2,800	0	2,800	0	2,800	2,800
047 Contract Labor	7,100	10,706	9,500	5,513	7,100	0
067 Library Programs & Events	0	0	22,800	4,011	21,600	23,200
TOTAL SERVICES	34,600	35,179	61,500	18,874	60,200	52,500
MISCELLANEOUS						
091 Advertising	4,700	738	4,700	500	3,200	4,000
615 Xerox Rental	2,500	2,507	2,500	1,254	2,500	2,500
TOTAL MISCELLANEOUS	7,200	3,245	7,200	1,754	5,700	6,500
FIXED ASSET TRANSFERS						
702 Building and Improvements	0	0	0	0	0	6,300
706 Furniture and Fixtures	0	0	0	0	0	0
709 Books	90,000	79,248	88,000	42,045	88,000	92,000
710 Improv Other Than Buildings	0	0	0	0	7,800	0
TOTAL FIXED ASSET TRANSFERS	90,000	79,248	88,000	42,045	95,800	98,300
GRAND TOTAL	752,700	729,937	774,900	343,720	740,800	790,400

1.49%

6.70%

ACTIVITY CENTER

8/16/2021

FY 2021-22

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	PROPOSED BUDGET
PERSONNEL SERVICE						
001 Salaries	144,700	147,237	150,800	75,207	151,500	153,100
002 Overtime	200	16	100	17	1,500	200
003 Worker's Compensation	1,700	1,760	1,900	2,008	2,000	1,900
004 Health Insurance	17,600	17,443	16,300	6,675	16,200	20,600
005 Social Security	11,100	10,827	11,500	5,570	11,700	11,700
006 Retirement	21,700	21,824	22,600	11,237	22,900	22,700
TOTAL PERSONNEL SERVICE	197,000	199,107	203,200	100,714	205,800	210,200
SUPPLIES						
010 Office	2,200	2,601	2,700	1,835	2,700	3,600
012 General	3,000	2,514	3,000	390	2,300	7,100
013 Equipment	200	0	100	24	0	0
015 Recreational	2,000	936	1,500	1,201	1,700	2,000
TOTAL SUPPLIES	7,400	6,051	7,300	3,450	6,700	12,700
MAINTENANCE						
021 Building	3,500	6,123	6,000	2,472	6,000	6,000
022 Equipment	0	0	0	0	0	700
023 Ground	500	0	200	0	200	500
TOTAL MAINTENANCE	4,000	6,123	6,200	2,472	6,200	7,200
INSURANCE						
030 Property/Liability	2,500	2,394	2,600	2,409	2,500	2,600
TOTAL INSURANCE	2,500	2,394	2,600	2,409	2,500	2,600
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
040 Utilities	5,000	8,205	8,500	3,575	10,700	8,500
041 Dues and Subscriptions	1,600	935	1,800	565	1,200	2,000
042 Travel and Training	1,500	1,218	1,500	459	1,000	1,500
045 Telephone	500	336	400	340	700	1,200
046 Equipment Rental	4,000	1,810	3,000	1,027	2,500	3,000
047 Contract Labor	0	6,562	9,500	5,513	7,100	0
067 Event & Recreation Programs	38,000	35,766	38,000	25,620	38,000	40,000
TOTAL SERVICES	50,600	54,832	62,700	37,099	61,200	56,200
MISCELLANEOUS						
091 Advertising	15,000	4,126	13,000	611	8,000	13,000
TOTAL MISCELLANEOUS	15,000	4,126	13,000	611	8,000	13,000
FIXED ASSET TRANSFERS						
702 Building and Improvements	4,400	3,175	0	0	0	0
706 Furniture and Fixtures	0	0	0	0	0	0
TOTAL FIXED ASSET TRANSFERS	4,400	3,175	0	0	0	0
GRAND TOTAL	280,900	275,808	295,000	146,755	290,400	301,900

5.29%

3.96%

PARKS & RECREATION

8/16/2021

	FY 2019-20	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21	FY 2021-22
	BUDGET	ACTUAL	BUDGET	MID-YEAR	PROJECTED	PROPOSED
						BUDGET
PERSONNEL SERVICE						
001 Salaries	1,082,700	889,070	1,118,000	463,391	996,000	1,164,700
002 Overtime	12,800	2,604	9,600	2,102	6,500	9,600
003 Worker's Compensation	20,300	21,409	22,600	23,429	23,400	22,400
004 Health Insurance	136,400	111,856	117,200	44,090	101,000	150,800
005 Social Security	83,800	66,627	86,300	34,575	76,700	89,800
006 Retirement	141,900	126,503	143,500	67,136	149,900	166,700
TOTAL PERSONNEL SERVICE	1,477,900	1,218,069	1,497,200	634,723	1,353,500	1,604,000
SUPPLIES						
010 Office	6,000	4,884	6,000	2,097	6,000	6,000
011 Vehicle	28,000	24,376	28,000	11,016	28,000	28,000
012 General	4,000	6,681	4,000	2,283	5,000	5,000
013 Equipment	8,000	9,141	8,000	2,833	6,000	8,000
014 Uniforms	8,500	7,396	9,000	4,258	11,000	10,000
015 Recreational	4,000	3,189	4,500	995	2,500	4,500
016 Chemical	12,200	7,462	12,200	4,063	12,200	12,200
TOTAL SUPPLIES	70,700	63,129	71,700	27,545	70,700	73,700
MAINTENANCE						
020 Vehicle	10,000	10,255	10,000	8,946	40,000	10,000
021 Building	40,000	24,160	35,000	15,728	35,000	35,000
022 Equipment	12,000	11,191	12,000	5,854	12,000	12,000
023 Ground	65,000	54,438	65,000	39,215	65,000	65,000
TOTAL MAINTENANCE	127,000	100,044	122,000	69,743	152,000	122,000
INSURANCE						
030 Property/Liability	30,200	28,525	29,900	27,823	28,800	30,000
TOTAL INSURANCE	30,200	28,525	29,900	27,823	28,800	30,000
SERVICES						
035 Unemployment Payments	0	6,488	0	0	0	0
040 Utilities	100,000	65,259	95,000	36,329	99,500	85,000
041 Dues and Subscriptions	5,800	3,416	5,800	3,011	4,000	4,000
042 Travel and Training	8,200	6,217	8,200	2,781	6,000	8,200
045 Telephone	800	835	800	509	1,000	1,000
046 Equipment Rental	3,000	1,304	3,000	1,949	3,500	3,000
047 Contract Labor	12,000	4,871	12,000	4,924	12,000	12,000
051 Parks CC Transaction Fees	6,800	3,657	6,800	1,707	6,000	6,800
059 Adaptive Sports	10,000	6,318	10,000	0	5,000	10,000
060 Tree City USA	10,000	3,366	10,000	8,745	10,000	10,000
061 Living Legacy	4,500	2,332	4,500	416	3,000	4,500
065 Trophies and Awards	15,000	4,698	15,000	2,871	15,000	15,000
066 Uniforms and Equipment (Rec)	45,000	30,076	45,000	8,750	45,000	45,000
067 Parks and Recreation Programs	3,000	1,559	3,000	4,385	7,100	5,700
068 Team Travel	2,000	0	0	0	0	0
069 Adult Sports	2,000	762	2,000	1,267	2,500	2,500
TOTAL SERVICES	228,100	141,158	221,100	77,644	219,600	212,700
MISCELLANEOUS						
091 Advertising	1,500	846	1,500	1,588	2,200	1,500
095 Required Public Notices	1,500	0	0	0	0	0
615 Xerox Rental	1,500	1,537	1,500	768	1,500	1,500
TOTAL MISCELLANEOUS	4,500	2,383	3,000	2,356	3,700	3,000
FIXED ASSET TRANSFERS						
705 Equipment	23,500	32,037	105,000	25,366	34,200	16,400
707 Vehicles	0	0	0	0	0	69,600
TOTAL FIXED ASSET TRANSFERS	23,500	32,037	105,000	25,366	34,200	86,000
GRAND TOTAL	1,961,900	1,585,345	2,049,900	865,200	1,862,500	2,131,400

17.48% 14.44%

STREETS

8/16/2021

FY 2021-22

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	PROPOSED BUDGET
PERSONNEL SERVICE						
001 Salaries	459,200	389,679	400,700	152,532	357,800	436,000
002 Overtime	7,000	3,965	7,000	2,415	7,000	7,000
003 Worker's Compensation	5,300	5,572	5,800	6,025	6,000	6,100
004 Health Insurance	56,000	45,979	49,300	13,095	34,100	65,700
005 Social Security	35,700	28,580	31,200	11,305	27,900	33,900
006 Retirement	69,700	58,906	61,000	23,176	54,500	65,700
TOTAL PERSONNEL SERVICE	632,900	532,681	555,000	208,548	487,300	614,400
SUPPLIES						
010 Office	3,500	7,567	3,500	1,405	3,000	3,500
011 Vehicle	30,000	21,523	30,000	10,005	30,000	30,000
012 General	2,000	1,904	2,000	483	1,500	1,500
013 Equipment	6,000	380	6,000	387	5,000	3,000
014 Uniforms	9,000	8,034	9,000	3,361	6,500	8,000
TOTAL SUPPLIES	50,500	39,408	50,500	15,641	46,000	46,000
MAINTENANCE						
020 Vehicle	35,000	32,886	35,000	11,016	25,000	30,000
021 Building	3,000	6,230	3,000	1,585	3,000	3,000
022 Equipment	26,000	14,301	26,000	5,835	15,000	20,000
023 Ground	100,000	75,638	100,000	30,062	105,000	100,000
TOTAL MAINTENANCE	164,000	129,055	164,000	48,498	148,000	153,000
INSURANCE						
030 Property/Liability	8,100	7,607	7,900	7,177	7,400	8,300
TOTAL INSURANCE	8,100	7,607	7,900	7,177	7,400	8,300
SERVICES						
035 Unemployment Payments	0	0	0	0	400	0
040 Utilities	275,000	259,616	275,000	136,685	360,900	275,000
041 Dues and Subscriptions	1,400	1,199	1,400	999	1,000	1,200
042 Travel and Training	5,000	3,483	5,000	315	4,000	4,000
045 Telephone	4,500	3,695	4,000	1,571	3,300	3,300
046 Equipment Rental	20,000	11,456	20,000	3,326	15,000	15,000
047 Contract Labor	15,000	9,041	15,000	1,431	7,800	15,000
TOTAL SERVICES	320,900	288,490	320,400	144,327	392,400	313,500
FIXED ASSETS TRANSFERS						
701 Land and Improvements	0	0	0	0	0	0
705 Equipment	0	0	164,800	0	143,200	264,600
706 Furniture and Fixtures	0	0	0	0	0	0
707 Vehicles	41,000	37,598	0	0	0	59,700
TOTAL FIXED ASSET TRANSFERS	41,000	37,598	164,800	0	143,200	324,300
GRAND TOTAL	1,217,400	1,034,839	1,262,600	424,191	1,224,300	1,459,500

18.31%

19.21%

MAINTENANCE

8/16/2021

FY 2021-22

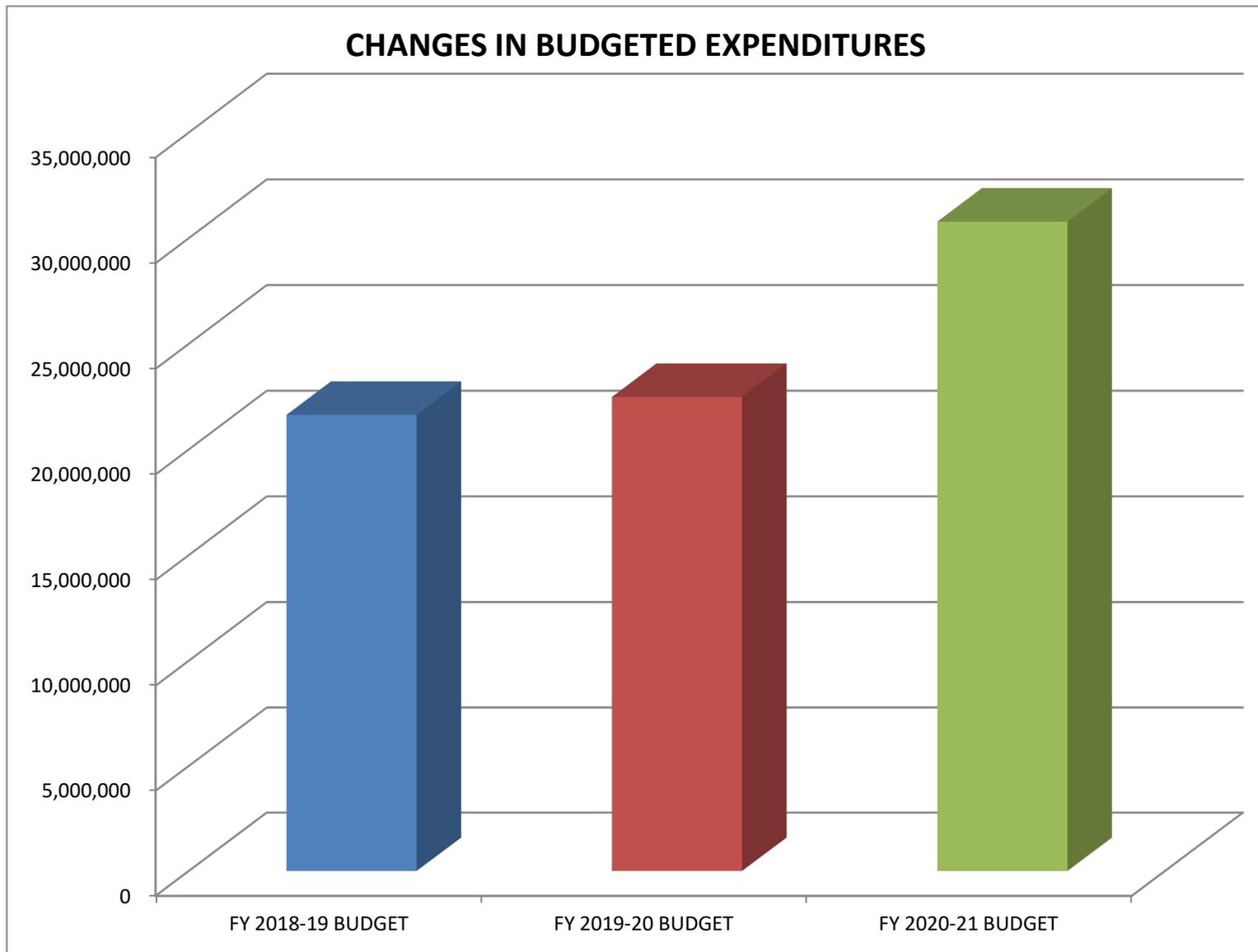
	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	PROPOSED BUDGET
PERSONNEL SERVICE						
001 Salaries	173,900	177,565	181,500	91,254	183,600	201,000
002 Overtime	200	3,930	2,000	3,722	4,000	2,000
003 Worker's Compensation	2,200	2,346	2,600	2,678	2,700	2,900
004 Health Insurance	22,800	22,570	20,900	8,554	20,900	26,800
005 Social Security	13,300	13,726	14,000	7,179	14,400	15,500
006 Retirement	26,000	26,950	27,400	14,188	28,000	30,100
TOTAL PERSONNEL SERVICE	238,400	247,087	248,400	127,575	253,600	278,300
SUPPLIES						
010 Office	500	565	500	423	500	500
011 Vehicle	1,000	2,009	1,000	(101)	2,000	2,000
012 General	100	102	100	82	100	100
013 Equipment	4,000	5,833	4,000	2,718	5,000	4,000
014 Uniforms	5,000	4,408	5,000	2,327	4,000	4,500
TOTAL SUPPLIES	10,600	12,917	10,600	5,449	11,600	11,100
MAINTENANCE						
020 Vehicle	1,000	999	1,000	544	1,000	1,000
021 Building	500	506	500	164	500	500
022 Equipment	200	188	200	0	0	200
023 Ground	300	108	300	0	100	100
TOTAL MAINTENANCE	2,000	1,801	2,000	708	1,600	1,800
INSURANCE						
030 Property/Liability	3,400	3,213	3,500	3,224	3,300	3,900
TOTAL INSURANCE	3,400	3,213	3,500	3,224	3,300	3,900
SERVICES						
040 Utilities	2,500	3,815	3,500	3,299	6,000	4,500
041 Dues and Subscriptions	200	200	200	205	200	200
042 Travel and Training	2,000	1,021	2,000	0	500	2,000
045 Telephone	2,600	2,008	2,400	551	1,300	1,300
TOTAL SERVICES	7,300	7,044	8,100	4,055	8,000	8,000
FIXED ASSET TRANSFERS						
702 Building and Improvements	3,600	4,531	0	0	0	0
705 Equipment	0	0	0	0	0	0
707 Vehicles	0	0	0	0	0	12,200
TOTAL FIXED ASSET TRANSFERS	3,600	4,531	0	0	0	12,200
GRAND TOTAL	265,300	276,593	272,600	141,011	278,100	315,300

0.54%

13.38%

STATEMENT OF EXPENDITURES

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
City Council	210,100	131,253	177,500	108,097	176,400	169,100
Administration	1,298,400	1,301,863	1,337,900	1,024,153	1,691,100	1,456,000
Finance	705,500	600,683	649,300	284,884	599,100	645,000
Pet Adoption Center	936,000	834,523	1,032,200	471,107	998,200	1,091,500
Police	6,762,300	6,544,459	7,147,300	3,290,219	6,829,000	7,766,300
Municipal Court	1,052,900	988,753	807,500	430,079	892,900	927,500
Planning & Development	370,900	363,233	374,200	204,823	396,100	407,900
Code Enforcement	547,200	501,266	762,800	413,878	650,800	597,300
Fire & EMS Operations	4,951,400	5,098,653	4,991,600	2,483,912	5,202,400	5,290,400
Information Technology	583,500	542,350	834,900	785,249	1,222,200	787,000
Library	752,700	729,937	774,900	343,720	740,800	790,400
Activity Center	280,900	275,808	295,000	146,755	290,400	301,900
Parks & Recreation	1,961,900	1,585,345	2,049,900	865,200	1,862,500	2,131,400
Streets	1,217,400	1,034,839	1,262,600	424,191	1,224,300	1,459,500
Maintenance	265,300	276,593	272,600	141,011	278,100	315,300
Reserve for Personnel	15,000	8,715	0	(5,250)	(5,300)	0
Reimbursement:						
Seton Medical Center	575,000	579,131	0	0	0	0
Transfer to Fixed Assets	(855,700)	(405,493)	(1,150,300)	(600,980)	(727,800)	(1,111,800)
Transfer to Capital Projects	0	0	500,000	500,000	500,000	2,500,000
Transfer to Debt Service	0	150,000	0	0	0	0
Transfer to Fixed Assets (PEG)	0	0	0	0	0	98,600
Transfer to Fixed Assets (CRF)	0	0	212,700	0	212,700	0
Transfer to Fixed Assets (ARPA)	0	0	146,600	0	146,600	0
Transfer to Capital Projects (ARPA)	0	0	0	0	0	5,150,700
GRAND TOTAL	21,630,700	21,141,911	22,479,200	11,311,048	23,180,500	30,774,000



GENERAL FUND LONG RANGE PROJECTIONS

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BEGINNING FUND BALANCE	11,060,546	9,877,791	9,859,615	12,333,644	17,373,044	10,235,244	9,770,644	9,094,844	8,320,744
REVENUES:									
Property Tax (M&O)	9,445,800	9,539,510	10,143,100	10,143,100	10,994,600	11,049,600	11,104,800	11,160,300	11,216,100
Franchise Fees	1,435,000	1,377,575	1,368,000	1,378,500	1,349,000	1,376,000	1,403,500	1,431,600	1,460,200
Mixed Drink/Bingo Taxes	145,000	131,434	90,000	150,000	125,000	126,300	127,600	128,900	130,200
Sales Tax	6,791,600	7,733,153	6,927,400	9,180,200	8,250,000	8,415,000	8,583,300	8,755,000	8,930,100
Licenses and Permits	416,000	305,580	340,000	243,500	253,000	255,500	258,100	260,700	263,300
Court Fines	950,000	1,034,793	1,000,000	1,000,000	1,000,000	1,010,000	1,020,100	1,030,300	1,040,600
Charges for Services	325,000	164,460	275,000	258,400	310,000	313,100	316,200	319,400	322,600
10x Ambulance Service	665,000	646,052	657,000	525,100	631,600	644,200	657,100	670,200	683,600
Grant Revenue	91,700	1,532,062	4,509,800	4,555,500	142,000	0	0	0	0
020 Interest Income	425,000	284,365	250,000	75,000	75,000	75,800	76,600	77,400	78,200
Contributions and Donations	20,000	23,603	15,000	41,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous	11,100	32,900	18,000	27,600	6,000	6,100	6,200	6,300	6,400
Insurance and Settlement Payments	0	42,277	0	53,500	0	0	0	0	0
TOTAL OPERATING REVENUE	20,721,200	22,847,764	25,593,300	27,631,400	23,151,200	23,286,600	23,568,500	23,855,100	24,146,300
802 Transfer from Water	500,000	500,000	500,000	0	250,000	500,000	500,000	500,000	500,000
803 Transfer from Drainage	0	0	0	0	0	0	0	0	0
804 Transfer from Sanitation	300,000	150,000	200,000	100,000	150,000	200,000	200,000	200,000	200,000
812 Transfer from Restr Courts	90,000	100,000	83,500	83,500	85,000	83,500	83,500	83,500	83,500
TOTAL TRANSFERS/REIMB	890,000	750,000	783,500	183,500	485,000	783,500	783,500	783,500	783,500
600 Lease Agreement	0	0	0	405,000	0	0	0	0	0
Transfer from FA for Lease Pmts	0	0	0	0	0	0	0	0	0
TOTAL REVENUES:	21,611,200	23,597,764	26,376,800	28,219,900	23,636,200	24,070,100	24,352,000	24,638,600	24,929,800
EXPENSES:									
001 Salaries	12,130,200	11,629,539	12,329,400	12,121,000	12,796,100	13,052,000	13,313,000	13,579,300	13,850,900
002 Overtime	521,700	456,349	526,900	505,900	520,500	525,700	531,000	536,300	541,700
003 Workers Comp	124,000	131,094	143,900	148,900	144,400	145,800	147,300	148,800	150,300
004 Health Insurance	1,077,800	1,062,131	1,068,900	963,500	1,342,100	1,530,000	1,744,200	1,988,400	2,266,800
005 Social Security	967,800	887,068	983,600	966,100	1,018,600	1,038,700	1,059,100	1,079,800	1,101,000
006 Retirement	1,855,100	1,766,927	1,896,000	1,886,800	1,965,900	2,038,000	2,080,800	2,124,400	2,169,000
PERSONNEL EXPENSES	16,676,600	15,933,108	16,948,700	16,592,200	17,787,600	18,330,200	18,875,400	19,457,000	20,079,700
01x Supplies	798,900	730,022	794,800	752,200	859,600	868,200	876,900	885,700	894,600
02x Maintenance	711,100	699,103	741,900	785,800	797,600	805,600	813,700	821,800	830,000
030 Insurance	187,900	180,206	194,000	185,400	197,500	199,500	201,500	203,500	205,500
Services	2,107,400	1,910,979	2,368,600	2,762,800	2,298,400	2,321,400	2,344,600	2,368,000	2,391,700
Miscellaneous	558,800	450,647	571,900	498,100	584,000	589,800	595,700	601,700	607,700
007 Reserve for Personnel	15,000	8,715	0	(5,300)	0	0	0	0	0
254 Reimbursement to Seton	575,000	579,131	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES	21,630,700	20,491,911	21,619,900	21,571,200	22,524,700	23,114,700	23,707,800	24,337,700	25,009,200
800 Transfer to Fixed Assets	0	500,000	0	750,000	500,000	400,000	300,000	300,000	350,000
805 Transfer to Capital Projects	0	0	500,000	500,000	2,500,000	1,000,000	1,000,000	750,000	750,000
806 Transfer to Debt Service	0	150,000	0	0	0	20,000	20,000	25,000	25,000
Transfer Cable PEG Funds to Fixed Assets	0	0	0	0	98,600	0	0	0	0
Transfer CRF Funds to Fixed Assets	0	0	212,700	212,700	0	0	0	0	0
Transfer ARPA Funds to Fixed Assets	0	0	146,600	146,600	0	0	0	0	0
Transfer ARPA and CRF to Coronavirus Fund	0	0	0	0	5,150,700	0	0	0	0
TOTAL TRANSFERS	0	650,000	859,300	1,609,300	8,249,300	1,420,000	1,320,000	1,075,000	1,125,000
Lease Payments	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	21,630,700	21,141,911	22,479,200	23,180,500	30,774,000	24,534,700	25,027,800	25,412,700	26,134,200
OPERATING INCOME (LOSS):	(19,500)	2,455,853	3,897,600	5,039,400	(7,137,800)	(464,600)	(675,800)	(774,100)	(1,204,400)
ENDING FUND BALANCE	11,041,046	12,333,644	13,757,215	17,373,044	10,235,244	9,770,644	9,094,844	8,320,744	7,116,344
FUND BALANCE REQUIREMENT (Three Months Operating Expense)	5,407,675	5,122,978	5,404,975	5,392,800	5,631,175	5,778,675	5,926,950	6,084,425	6,252,300

A large, stylized number '11' in a light gray color serves as a background. A red, five-pointed star with a halftone dot pattern is superimposed over the center of the '11'.

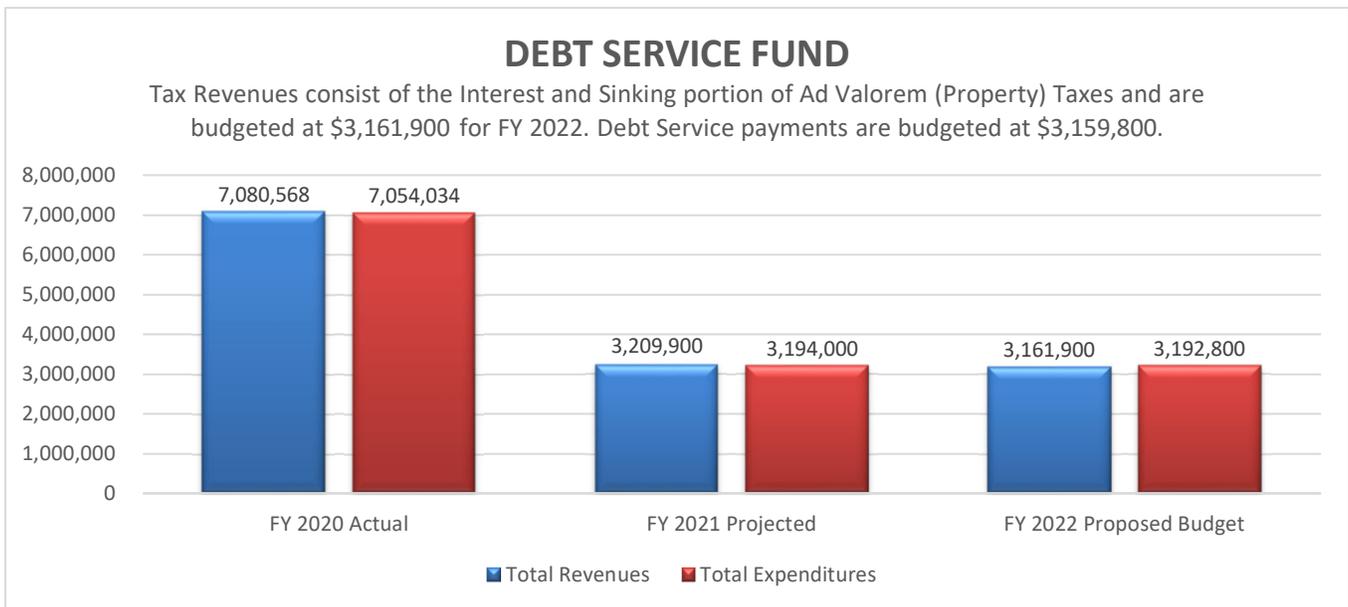
**DEBT SERVICE
DEBT SCHEDULES**

DEBT SERVICE FUND

8/16/2021

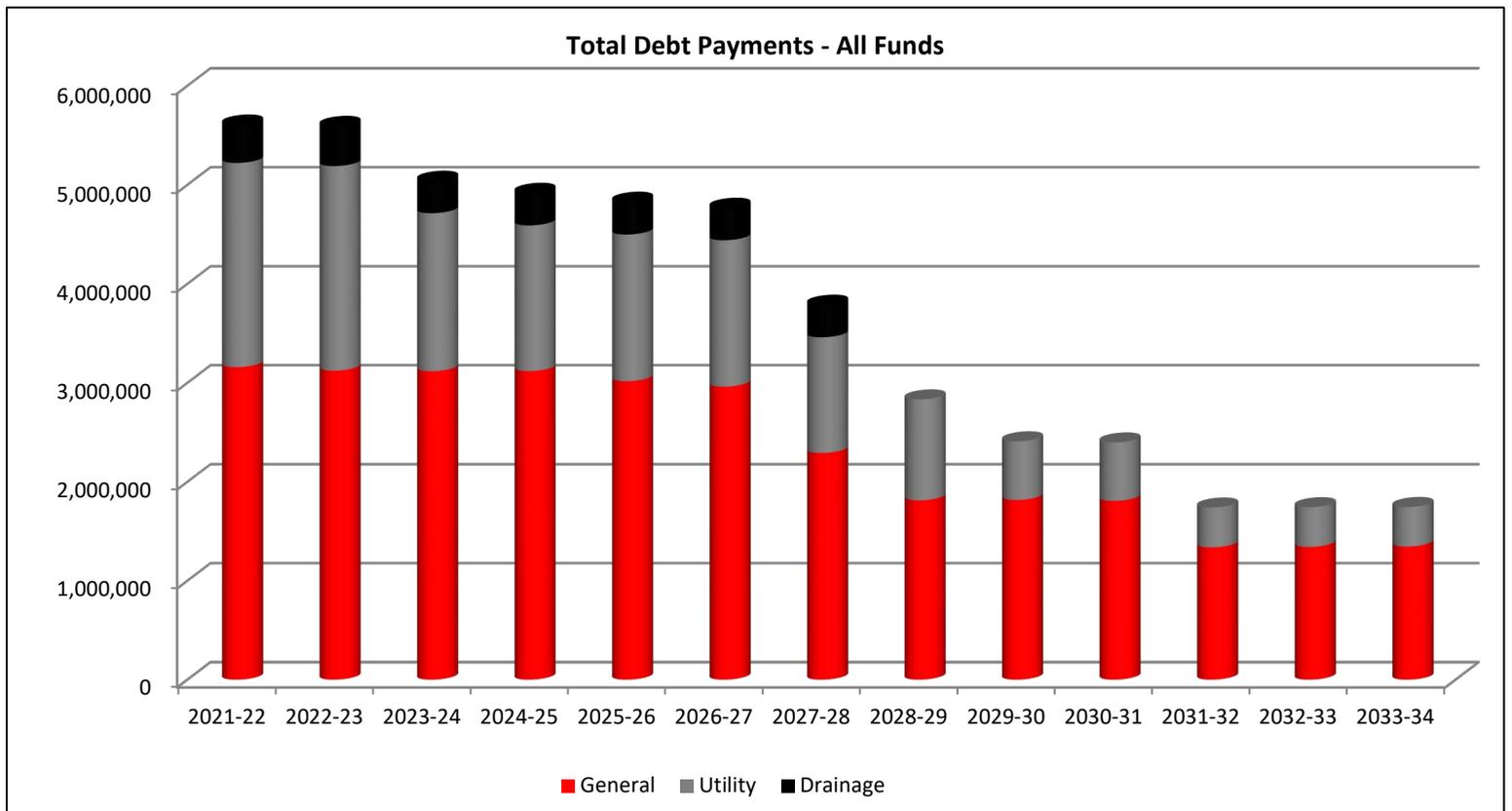
FY 2021-22

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
BEGINNING FUND BALANCE	26,941	24,383	36,983	50,917	50,917	66,817
REVENUES:						
020 Interest Income	20,000	8,138	7,000	740	1,000	1,000
021 Miscellaneous Income	0	3,012	0	529	500	0
200 Gain on Investments	0	0	0	0	0	0
301 Refunding Bonds Issued	0	4,075,000	0	0	0	0
700 Tax Revenues	2,833,000	2,844,418	3,208,400	2,966,422	3,208,400	3,160,900
801 Transfer from General Fund	0	150,000	0	0	0	0
802 Transfer from Utility Fund	100,000	0	0	0	0	0
803 Transfer from Drainage Fund	0	0	0	0	0	0
805 Transfer from Bond Fund	0	0	0	0	0	0
TOTAL REVENUES	2,953,000	7,080,568	3,215,400	2,967,691	3,209,900	3,161,900
EXPENDITURES:						
084 BCAD Fees	31,000	31,639	32,500	16,281	32,500	33,000
301 Debt Service - Interest Expense	1,078,700	1,014,073	917,300	459,419	917,300	848,700
303 Debt Service - Principal Payment	1,869,700	1,869,748	2,244,200	65,000	2,244,200	2,311,100
304 Refunded Bond Escrow Agent	0	75,243	0	0	0	0
305 Refunded Bond Escrow	0	4,015,000	0	0	0	0
320 Bond Issuance Cost	0	48,331	0	0	0	0
802 Transfer to Utility Fund	0	0	0	0	0	0
TOTAL EXPENDITURES	2,979,400	7,054,034	3,194,000	540,700	3,194,000	3,192,800
INCR (DECR) IN FUND BALANCE	(26,400)	26,534	21,400	2,426,991	15,900	(30,900)
ENDING FUND BALANCE	541	50,917	58,383	2,477,908	66,817	35,917



**City of Harker Heights
Debt Summary**

Fiscal Year	GENERAL			UTILITY			DRAINAGE		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2021-22	2,311,064	848,743	3,159,807	1,643,192	418,482	2,061,674	270,744	117,800	388,544
2022-23	2,345,538	778,151	3,123,689	1,696,614	369,714	2,066,328	297,848	108,666	406,514
2023-24	2,420,000	698,246	3,118,246	1,280,000	315,796	1,595,796	230,000	98,719	328,719
2024-25	2,500,000	619,183	3,119,183	1,200,000	270,703	1,470,703	240,000	90,748	330,748
2025-26	2,475,000	542,240	3,017,240	1,250,000	231,278	1,481,278	250,000	82,417	332,417
2026-27	2,500,000	462,469	2,962,469	1,290,000	188,439	1,478,439	255,000	73,727	328,727
2027-28	1,910,000	381,996	2,291,996	1,025,000	143,981	1,168,981	265,000	64,828	329,828
2028-29	1,485,000	327,591	1,812,591	910,000	111,053	1,021,053	160,000	55,569	215,569
2029-30	1,525,000	291,628	1,816,628	510,000	83,318	593,318	165,000	50,769	215,769
2030-31	1,555,000	252,802	1,807,802	520,000	70,618	590,618	170,000	45,819	215,819
2031-32	1,125,000	213,100	1,338,100	345,000	57,684	402,684	175,000	40,719	215,719
2032-33	1,165,000	177,740	1,342,740	355,000	46,432	401,432	180,000	35,469	215,469
2033-34	1,205,000	141,095	1,346,095	365,000	34,830	399,830	185,000	30,069	215,069
2034-35	775,000	100,890	875,890	155,000	21,828	176,828	190,000	24,518	214,518
2035-36	795,000	78,150	873,150	160,000	17,283	177,283	195,000	18,818	213,818
2036-37	825,000	53,831	878,831	160,000	12,250	172,250	205,000	12,968	217,968
2037-38	480,000	26,569	506,569	95,000	6,825	101,825	210,000	6,562	216,562
2038-39	300,000	10,500	310,500	100,000	3,500	103,500	0	0	0
TOTAL	27,696,602	6,004,924	33,701,526	13,059,806	2,404,014	15,463,820	3,643,592	958,185	4,601,777

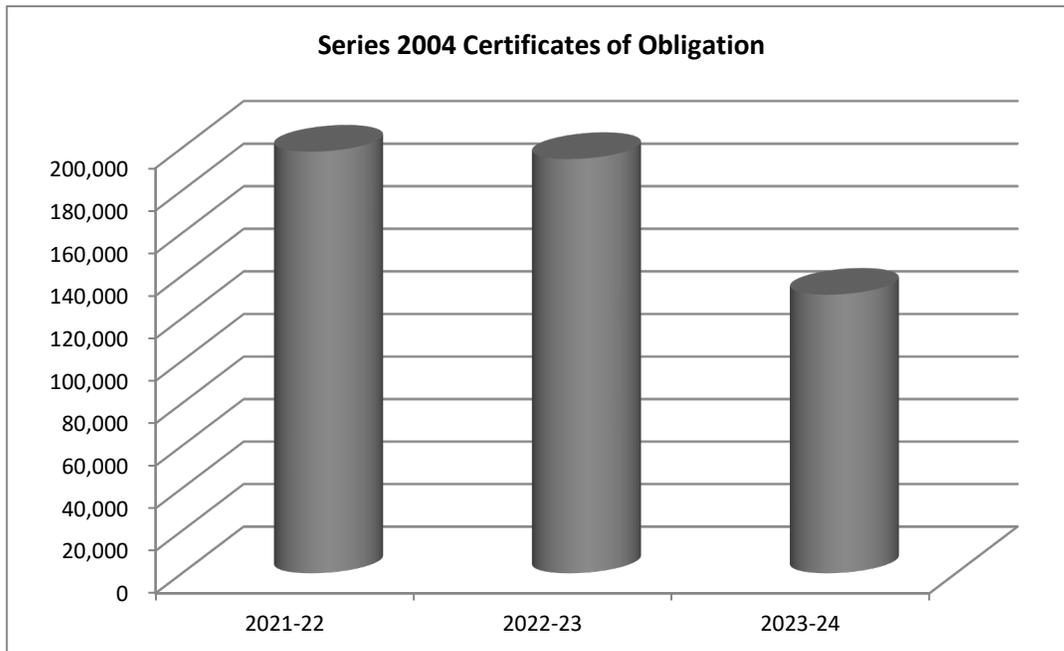


**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2004**

Dated: October 1, 2004
Original Value: \$2,000,000
Coupon Rate: 3.980% - 4.837%
Ratings at Issuance: "BBB+" Standard and Poor's

UTILITY			
Fiscal Year	Principal	Interest	Total
2021-22	175,000	23,219	198,219
2022-23	180,000	14,754	194,754
2023-24	125,000	6,047	131,047
	480,000	44,020	524,020

Water and Sewer Improvements to include:
New Water Mains
Water Line Extensions
Water Line Rehab and Repair
Sewer Line Improvements



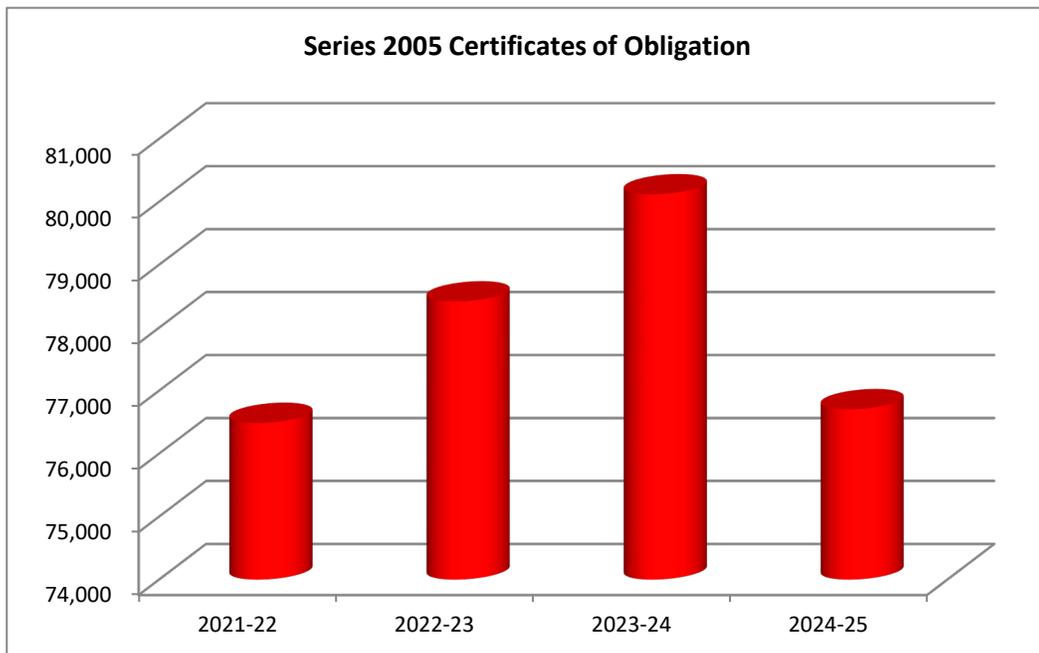
**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2005**

Dated: May 1, 2005
Original Value: \$1,000,000
Coupon Rate: 4.550%
Ratings at Issuance: "A-" Standard and Poor's

GENERAL

Fiscal Year	Principal	Interest	Total
2021-22	65,000	11,489	76,489
2022-23	70,000	8,418	78,418
2023-24	75,000	5,119	80,119
2024-25	75,000	1,706	76,706
	285,000	26,732	311,732

Construction of:
New Police Building
Library/Community Center Building
Senior Citizens' Building
Recreation Center
and land purchases relating thereto



**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2008**

Dated: October 1, 2008

Original Value: \$9,500,000

Coupon Rate: 4.190%

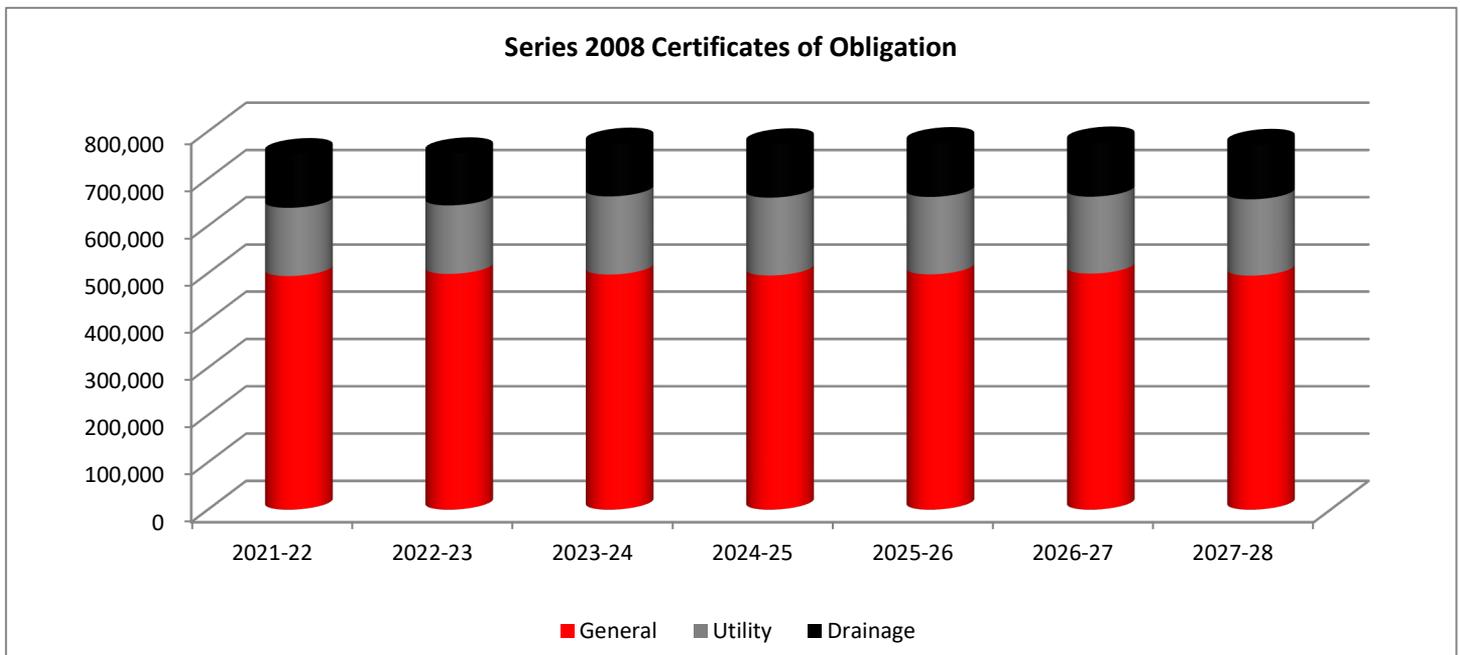
Ratings at Issuance: "A+" Standard and Poor's

Fiscal Year	GENERAL			UTILITY			DRAINAGE		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2021-22	370,000	124,024	494,024	105,000	39,386	144,386	85,000	28,073	113,073
2022-23	390,000	108,521	498,521	110,000	34,986	144,986	85,000	24,512	109,512
2023-24	405,000	92,180	497,180	135,000	30,378	165,378	90,000	20,950	110,950
2024-25	420,000	75,211	495,211	140,000	24,721	164,721	95,000	17,179	112,179
2025-26	440,000	57,612	497,612	145,000	18,855	163,855	100,000	13,198	113,198
2026-27	460,000	39,176	499,176	150,000	12,780	162,780	105,000	9,008	114,008
2027-28	475,000	19,903	494,903	155,000	6,495	161,495	110,000	4,609	114,609
	2,960,000	516,627	3,476,627	940,000	167,601	1,107,601	670,000	117,529	787,529

City Hall Annex
Athletic Complex Phase 2
Park Projects
Street Projects

Water Main Improvements
Waterline Extensions
Sewer Rehabilitation

Residential Drainage Projects

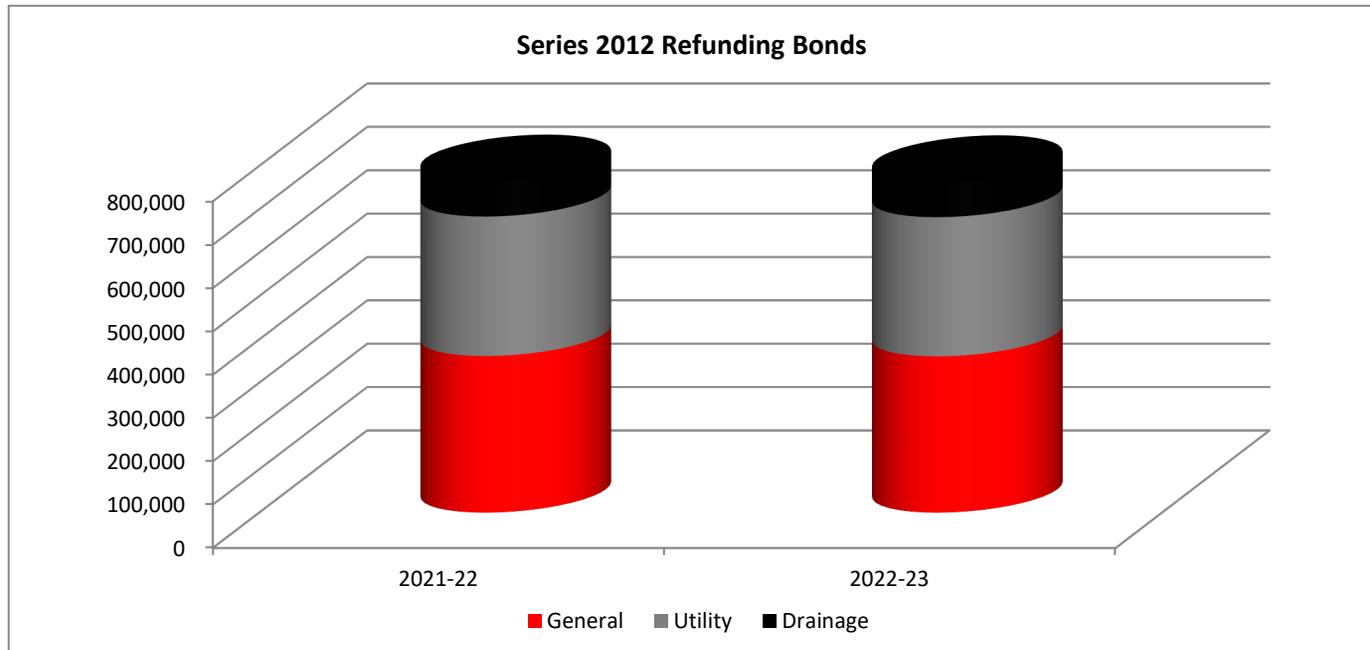


**General Obligation
Refunding Bonds
Series 2012**

Dated: February 1, 2012
Original Value: \$6,250,000
Coupon Rate: 0.350% - 3.000%
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY			DRAINAGE		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2021-22	341,064	20,748	361,812	303,192	18,444	321,636	75,744	4,608	80,352
2022-23	350,538	10,516	361,054	311,614	9,348	320,962	77,848	2,335	80,183
	691,602	31,264	722,866	614,806	27,792	642,598	153,592	6,943	160,535

Advance Refunding on Outstanding Series 1999 Refunding Bonds
Partial Refunding of Series 2003 Certificates of Obligations and
Series 2003A General Obligation Refunding Bonds

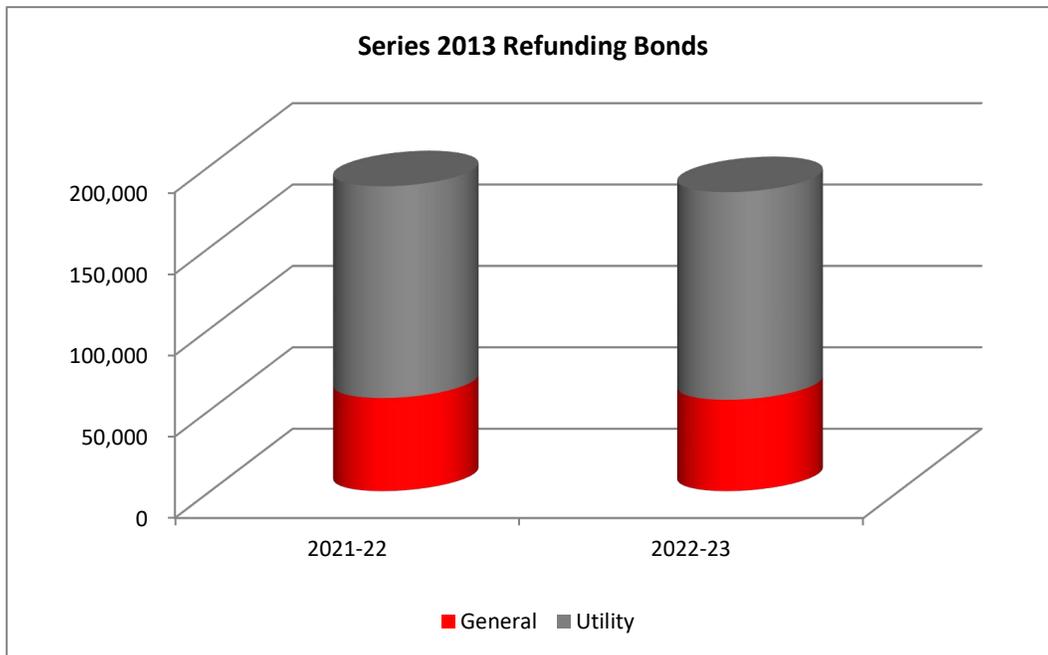


**General Obligation
Refunding Bonds
Series 2013**

Dated: May 15, 2013
Original Value: \$1,460,000
Coupon Rate: 1.500% - 2.000%
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2021-22	55,000	2,200	57,200	125,000	5,000	130,000
2022-23	55,000	1,100	56,100	125,000	2,500	127,500
	110,000	3,300	113,300	250,000	7,500	257,500

Refinance of the Series 2003 Certificates of Obligations and
Series 2003A General Obligation Refunding Bonds



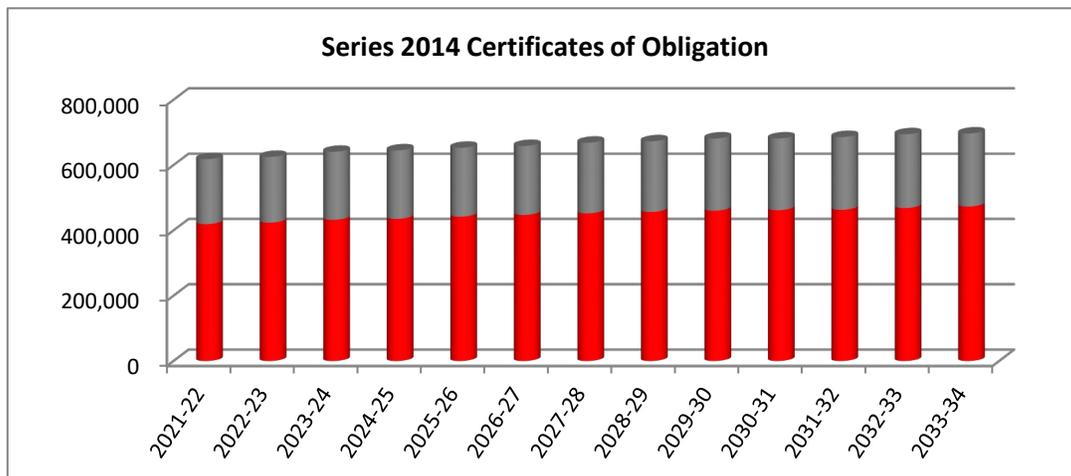
**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2014**

Dated: January 15, 2014
Original Value: \$9,000,000
Coupon Rate: 1.500% - 4.000%
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2021-22	275,000	144,300	419,300	130,000	68,894	198,894
2022-23	285,000	138,800	423,800	135,000	66,294	201,294
2023-24	300,000	132,387	432,387	145,000	63,256	208,256
2024-25	310,000	125,263	435,263	150,000	59,813	209,813
2025-26	325,000	117,125	442,125	155,000	55,875	210,875
2026-27	340,000	107,375	447,375	160,000	51,225	211,225
2027-28	355,000	97,175	452,175	170,000	46,425	216,425
2028-29	370,000	86,525	456,525	175,000	41,325	216,325
2029-30	385,000	75,425	460,425	185,000	36,075	221,075
2030-31	400,000	61,950	461,950	190,000	29,600	219,600
2031-32	415,000	47,950	462,950	200,000	22,950	222,950
2032-33	435,000	33,425	468,425	210,000	15,950	225,950
2033-34	455,000	18,200	473,200	215,000	8,600	223,600
	4,650,000	1,185,900	5,835,900	2,220,000	566,282	2,786,282

Street & Road Improvements
City Hall Expansion/Renovation
Park Projects

Water & Sewer System Improvements

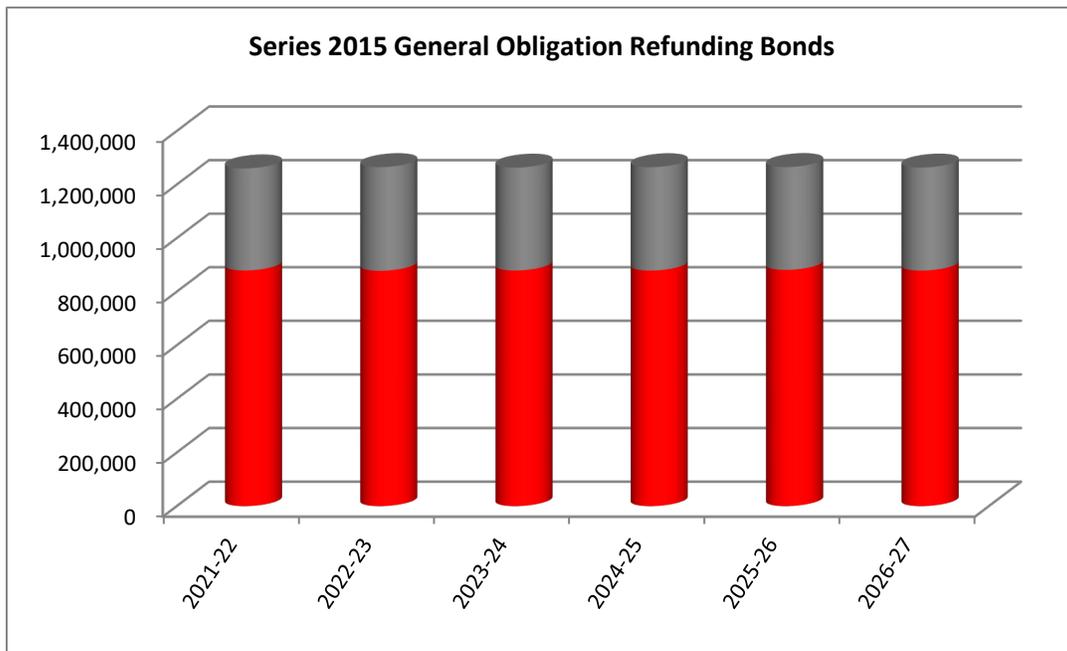


**General Obligation
Refunding Bonds
Series 2015**

Dated: February 15, 2015
Original Value: \$8,400,000
Coupon Rate: 3.000% - 4.000%
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2021-22	705,000	174,225	879,225	305,000	76,225	381,225
2022-23	725,000	153,075	878,075	320,000	67,075	387,075
2023-24	755,000	124,075	879,075	330,000	54,275	384,275
2024-25	785,000	93,875	878,875	345,000	41,075	386,075
2025-26	815,000	66,400	881,400	355,000	29,000	384,000
2026-27	845,000	33,800	878,800	370,000	14,800	384,800
	4,630,000	645,450	5,275,450	2,025,000	282,450	2,307,450

Partial refinance of the Series 2006 Combination Tax and Utility
System Revenue Certificates of Obligation.



**General Obligation
Refunding Bonds
Series 2016**

Dated: March 1, 2016

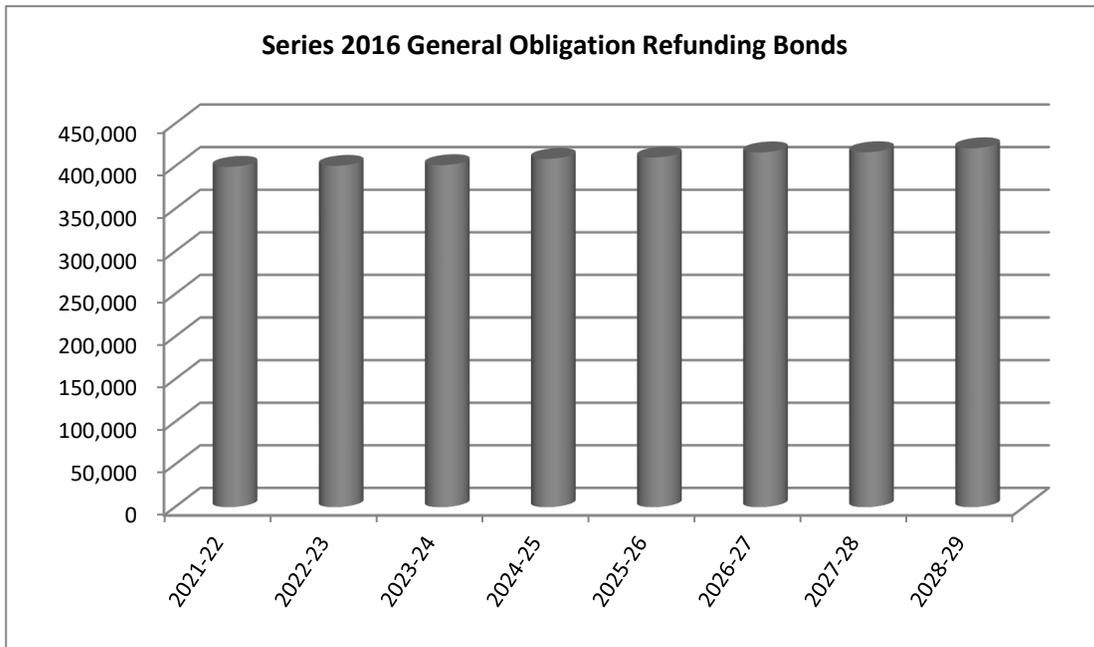
Original Value: \$6,470,000

Coupon Rate: 2.000% - 4.000%

Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2021-22				295,000	104,400	399,400
2022-23				305,000	95,550	400,550
2023-24				315,000	86,400	401,400
2024-25				335,000	73,800	408,800
2025-26				350,000	60,400	410,400
2026-27				370,000	46,400	416,400
2027-28				385,000	31,600	416,600
2028-29				405,000	16,200	421,200
	0	0	0	2,760,000	514,750	3,274,750

Refinance the Series 2006 and Series 2009 Combination Tax and Utility System Revenue Certificates of Obligation.



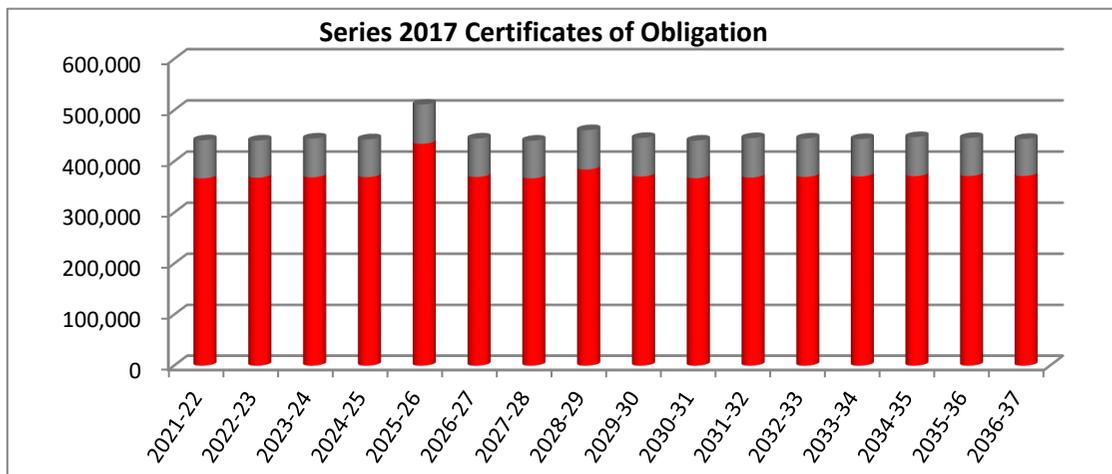
**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2017**

Dated: January 19, 2017
Original Value: \$5,915,000
Coupon Rate: 3.250% - 4.000%
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2021-22	220,000	147,115	367,115	45,000	29,337	74,337
2022-23	230,000	138,315	368,315	45,000	27,538	72,538
2023-24	240,000	129,115	369,115	50,000	25,737	75,737
2024-25	250,000	119,515	369,515	50,000	23,737	73,737
2025-26	325,000	109,515	434,515	55,000	21,737	76,737
2026-27	270,000	99,765	369,765	55,000	20,087	75,087
2027-28	275,000	92,070	367,070	55,000	18,520	73,520
2028-29	300,000	84,232	384,232	60,000	16,952	76,952
2029-30	295,000	75,683	370,683	60,000	15,242	75,242
2030-31	300,000	67,275	367,275	60,000	13,532	73,532
2031-32	310,000	58,725	368,725	65,000	11,822	76,822
2032-33	320,000	49,890	369,890	65,000	9,970	74,970
2033-34	330,000	40,770	370,770	65,000	8,117	73,117
2034-35	340,000	31,365	371,365	70,000	6,265	76,265
2035-36	350,000	21,675	371,675	70,000	4,270	74,270
2036-37	360,000	11,700	371,700	70,000	2,275	72,275
	4,715,000	1,276,725	5,991,725	940,000	255,138	1,195,138

Water & Sewer System Improvements
Fire Station Renovation

Park Project Improvements
Pet Adoption Center Renovation



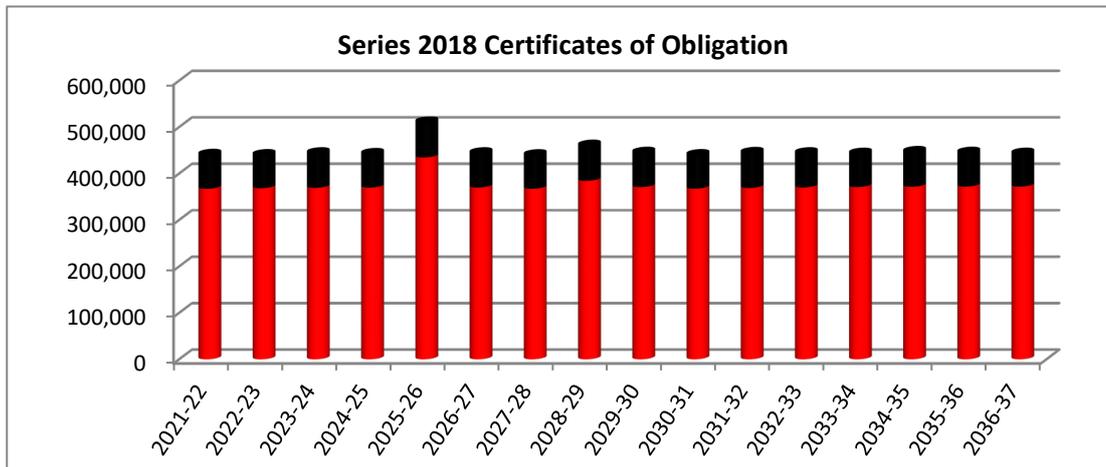
**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2018**

Dated: January 23, 2018
Original Value: \$6,000,000
Coupon Rate: 3.000% - 3.125%
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			DRAINAGE		
	Principal	Interest	Total	Principal	Interest	Total
2021-22	105,000	82,681	187,681	110,000	85,119	195,119
2022-23	65,000	79,531	144,531	135,000	81,819	216,819
2023-24	225,000	77,581	302,581	140,000	77,769	217,769
2024-25	230,000	70,831	300,831	145,000	73,569	218,569
2025-26	135,000	63,931	198,931	150,000	69,219	219,219
2026-27	140,000	59,881	199,881	150,000	64,719	214,719
2027-28	145,000	55,681	200,681	155,000	60,219	215,219
2028-29	150,000	51,331	201,331	160,000	55,569	215,569
2029-30	155,000	46,831	201,831	165,000	50,769	215,769
2030-31	155,000	42,181	197,181	170,000	45,819	215,819
2031-32	160,000	37,531	197,531	175,000	40,719	215,719
2032-33	165,000	32,731	197,731	180,000	35,469	215,469
2033-34	170,000	27,781	197,781	185,000	30,069	215,069
2034-35	175,000	22,681	197,681	190,000	24,518	214,518
2035-36	180,000	17,431	197,431	195,000	18,818	213,818
2036-37	190,000	12,031	202,031	205,000	12,968	217,968
2037-38	195,000	6,094	201,094	210,000	6,562	216,562
	2,740,000	786,740	3,526,740	2,820,000	833,713	3,653,713

Street Reconstruction/Improvements

Drainage Improvements



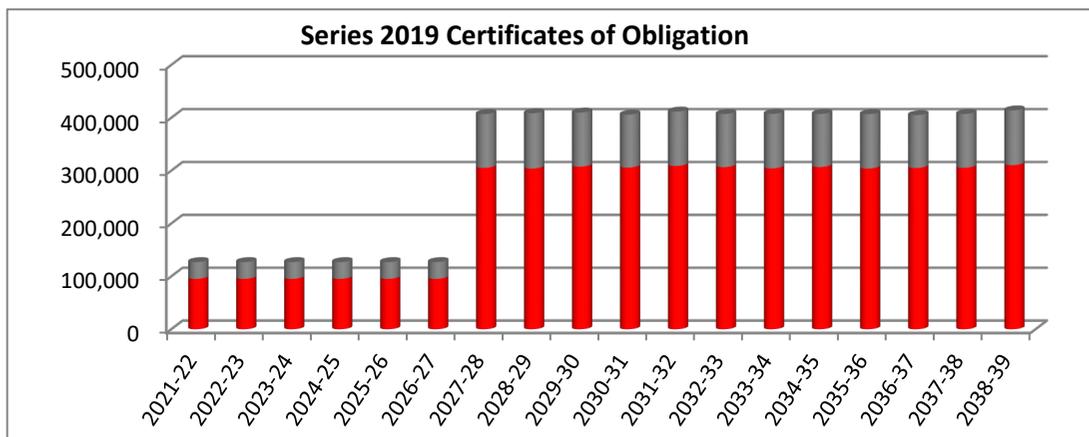
**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2019**

Dated: February 21, 2019
Original Value: \$4,000,000
Coupon Rate: 3.000% - 3.500%
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2021-22		95,294	95,294		31,763	31,763
2022-23		95,294	95,294		31,763	31,763
2023-24		95,294	95,294		31,763	31,763
2024-25		95,294	95,294		31,763	31,763
2025-26		95,294	95,294		31,763	31,763
2026-27		95,294	95,294		31,763	31,763
2027-28	210,000	95,294	305,294	70,000	31,763	101,763
2028-29	215,000	88,994	303,994	75,000	29,662	104,662
2029-30	225,000	82,544	307,544	75,000	27,412	102,412
2030-31	230,000	75,794	305,794	75,000	25,162	100,162
2031-32	240,000	68,894	308,894	80,000	22,912	102,912
2032-33	245,000	61,694	306,694	80,000	20,512	100,512
2033-34	250,000	54,344	304,344	85,000	18,113	103,113
2034-35	260,000	46,844	306,844	85,000	15,563	100,563
2035-36	265,000	39,044	304,044	90,000	13,013	103,013
2036-37	275,000	30,100	305,100	90,000	9,975	99,975
2037-38	285,000	20,475	305,475	95,000	6,825	101,825
2038-39	300,000	10,500	310,500	100,000	3,500	103,500
	3,000,000	1,246,285	4,246,285	1,000,000	414,990	1,414,990

Street Reconstruction/Improvements
City Building Improvements

Water/Wastewater Improvements
Waterline Replacement

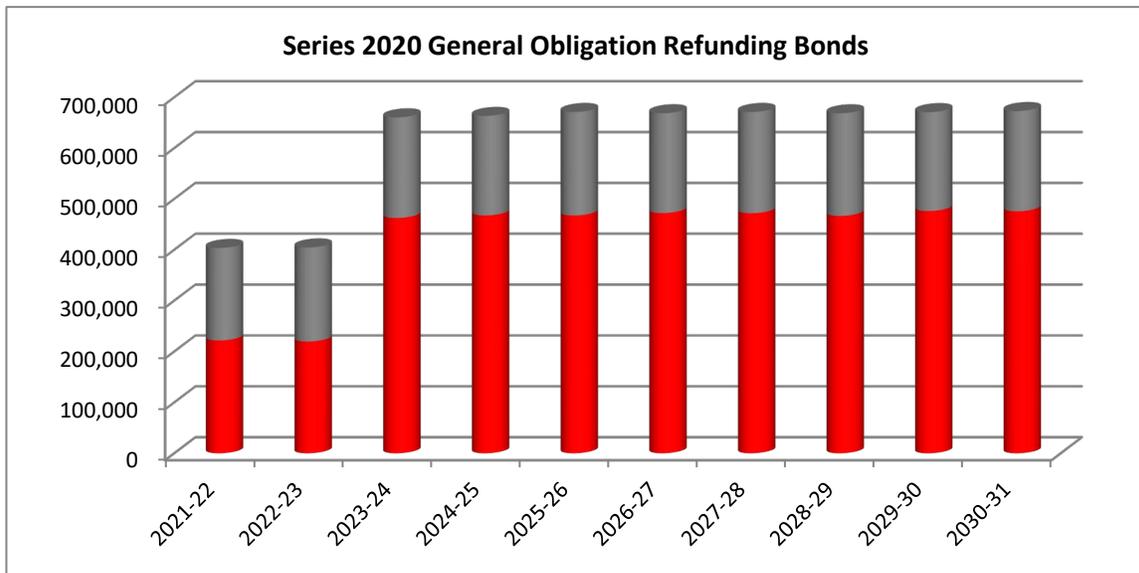


**General Obligation
Refunding Bonds
Series 2020**

Dated: May 21, 2020
Original Value: \$6,065,000
Coupon Rate: 1.92%
Ratings at Issuance: "AA-" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2021-22	175,000	46,667	221,667	160,000	21,814	181,814
2022-23	175,000	44,581	219,581	165,000	19,906	184,906
2023-24	420,000	42,495	462,495	180,000	17,940	197,940
2024-25	430,000	37,488	467,488	180,000	15,794	195,794
2025-26	435,000	32,363	467,363	190,000	13,648	203,648
2026-27	445,000	27,178	472,178	185,000	11,384	196,384
2027-28	450,000	21,873	471,873	190,000	9,178	199,178
2028-29	450,000	16,509	466,509	195,000	6,914	201,914
2029-30	465,000	11,145	476,145	190,000	4,589	194,589
2030-31	470,000	5,602	475,602	195,000	2,324	197,324
	3,915,000	285,901	4,200,901	1,830,000	123,491	1,953,491

Refinance Series 2011 Combination Tax & Revenue Certificates of Obligation



DEBT SERVICE FUND LONG RANGE PROJECTIONS

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BEGINNING FUND BALANCE	26,941	24,383	36,983	50,917	66,817	35,917	28,517	17,717	17,817
REVENUES:									
020 Interest Income	20,000	8,138	7,000	1,000	1,000	1,000	1,000	1,000	1,000
021 Miscellaneous Income	0	3,012	0	500	0	0	0	0	0
301 Refunding Bonds Issued	0	4,075,000	0	0	0	0	0	0	0
700 Tax Receipts	2,833,000	2,844,418	3,208,400	3,208,400	3,160,900	3,129,300	3,121,500	3,129,300	3,019,800
801 Transfer from General Fund	0	150,000	0	0	0	20,000	20,000	25,000	25,000
802 Transfer from Utility Fund	100,000	0	0	0	0	0	0	0	0
TOTAL REVENUES:	2,953,000	7,080,568	3,215,400	3,209,900	3,161,900	3,150,300	3,142,500	3,155,300	3,045,800
EXPENSES:									
084 BCAD Fees	31,000	31,639	32,500	32,500	33,000	34,000	35,000	36,000	37,000
500 Principal Payment	60,000	60,000	65,000	65,000	65,000	70,000	75,000	75,000	0
301 Interest Expense	17,300	17,275	14,400	14,400	11,500	8,400	5,100	1,700	0
Series 2005 Bond Total	77,300	77,275	79,400	79,400	76,500	78,400	80,100	76,700	0
901 Principal Payment	340,000	340,000	355,000	355,000	370,000	390,000	405,000	420,000	440,000
301 Interest Expense	153,100	153,145	138,900	138,900	124,000	108,500	92,200	75,200	57,600
Series 2008 Bond Total	493,100	493,145	493,900	493,900	494,000	498,500	497,200	495,200	497,600
902 Principal Payment	130,000	130,000	0	0	0	0	0	0	0
301 Interest Expense	155,700	79,788	0	0	0	0	0	0	0
Series 2011 Bond Total	285,700	209,788	0	0	0	0	0	0	0
903 Principal Payment	319,700	319,748	329,200	329,200	341,100	350,500	0	0	0
301 Interest Expense	40,300	40,217	30,600	30,600	20,700	10,600	0	0	0
Series 2012 Refunding Total	360,000	359,965	359,800	359,800	361,800	361,100	0	0	0
904 Principal Payment	55,000	55,000	55,000	55,000	55,000	55,000	0	0	0
301 Interest Expense	4,400	4,400	3,300	3,300	2,200	1,100	0	0	0
Series 2013 Refunding Total	59,400	59,400	58,300	58,300	57,200	56,100	0	0	0
905 Principal Payment	255,000	255,000	265,000	265,000	275,000	285,000	300,000	310,000	325,000
301 Interest Expense	154,700	154,700	149,600	149,600	144,300	138,800	132,400	125,300	117,100
Series 2014 Bond Total	409,700	409,700	414,600	414,600	419,300	423,800	432,400	435,300	442,100
906 Principal Payment	530,000	530,000	685,000	685,000	705,000	725,000	755,000	785,000	815,000
301 Interest Expense	210,700	210,675	194,800	194,800	174,200	153,100	124,100	93,900	66,400
Series 2015 Refunding Total	740,700	740,675	879,800	879,800	879,200	878,100	879,100	878,900	881,400
907 Principal Payment	110,000	110,000	0	0	0	0	0	0	0
301 Interest Expense	3,300	3,300	0	0	0	0	0	0	0
Series 2016 Refunding Total	113,300	113,300	0	0	0	0	0	0	0
908 Principal Payment	0	0	215,000	215,000	220,000	230,000	240,000	250,000	325,000
301 Interest Expense	155,700	155,715	155,700	155,700	147,100	138,300	129,100	119,500	109,500
Series 2017 Bond Total	155,700	155,715	370,700	370,700	367,100	368,300	369,100	369,500	434,500
909 Principal Payment	70,000	70,000	115,000	115,000	105,000	65,000	225,000	230,000	135,000
301 Interest Expense	88,200	88,231	86,100	86,100	82,700	79,500	77,600	70,800	63,900
Series 2018 Bond Total	158,200	158,231	201,100	201,100	187,700	144,500	302,600	300,800	198,900
910 Principal Payment	0	0	0	0	0	0	0	0	0
301 Interest Expense	95,300	95,293	95,300	95,300	95,300	95,300	95,300	95,300	95,300
Series 2019 Bond Total	95,300	95,293	95,300	95,300	95,300	95,300	95,300	95,300	95,300
Principal Payment	0	0	160,000	160,000	175,000	175,000	420,000	430,000	435,000
301 Interest Expense	0	11,334	48,600	48,600	46,700	44,600	42,500	37,500	32,400
Series 2020 Bond Total	0	11,334	208,600	208,600	221,700	219,600	462,500	467,500	467,400
TOTAL BOND EXPENSE	2,948,400	2,883,821	3,161,500	3,161,500	3,159,800	3,123,700	3,118,300	3,119,200	3,017,200
304 Pmt of Ref Bond Escrow	0	75,243	0	0	0	0	0	0	0
305 Pmt of Ref Bond Escrow	0	4,015,000	0	0	0	0	0	0	0
320 Bond Issuance Costs	0	48,331	0	0	0	0	0	0	0
TOTAL EXPENSES:	2,979,400	7,054,034	3,194,000	3,194,000	3,192,800	3,157,700	3,153,300	3,155,200	3,054,200
OPERATING INCOME (LOSS):	(26,400)	26,534	21,400	15,900	(30,900)	(7,400)	(10,800)	100	(8,400)
ENDING FUND BALANCE	541	50,917	58,383	66,817	35,917	28,517	17,717	17,817	9,417

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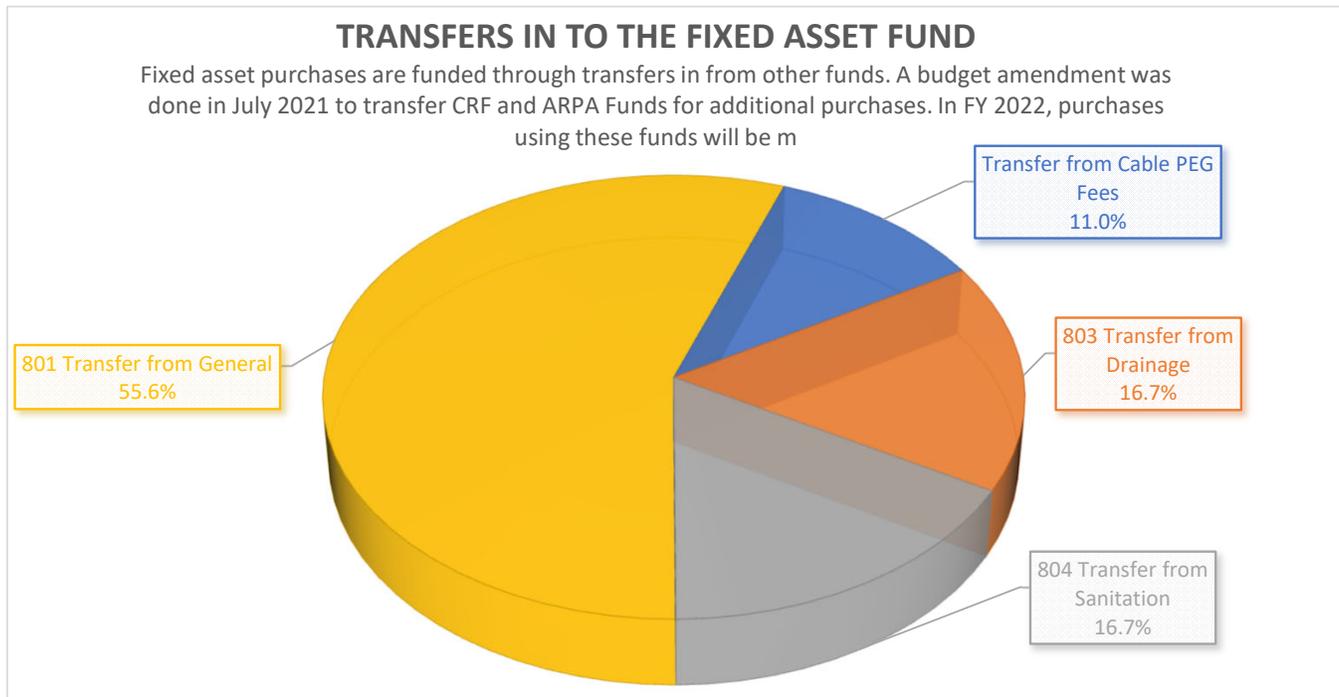
FIXED ASSET FUND

FIXED ASSET FUND REVENUE SUMMARY

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
BEGINNING FUND BALANCE	202,964	461,463	481,589	263,901	263,901	326,001
REVENUES						
801 Transfer from General	0	500,000	0	0	750,000	500,000
802 Transfer from Water	500,000	0	500,000	500,000	0	0
803 Transfer from Drainage	225,000	225,000	200,000	75,000	200,000	100,000
804 Transfer from Sanitation	100,000	100,000	100,000	75,000	100,000	150,000
812 Transfer from Restr Courts	0	0	0	0	0	0
Transfer from Cable PEG Fees	0	0	0	0	0	98,600
Transfer from Coronavirus Relief Funds (CRF)	0	0	212,700	0	212,700	0
Transfer from CSLRF - ARPA*	0	0	146,600	0	146,600	0
TOTAL REVENUES	825,000	825,000	1,159,300	650,000	1,409,300	848,600
INCR (DECR) IN FUND BALANCE	(127,800)	(197,562)	(216,800)	453,833	62,100	(172,300)
ENDING FUND BALANCE	75,164	263,901	264,789	717,734	326,001	153,701

*Coronavirus State and Local Recovery Funds - ARPA



**FIXED ASSET EXPENDITURE SUMMARY
BY FUND AND DEPARTMENT**

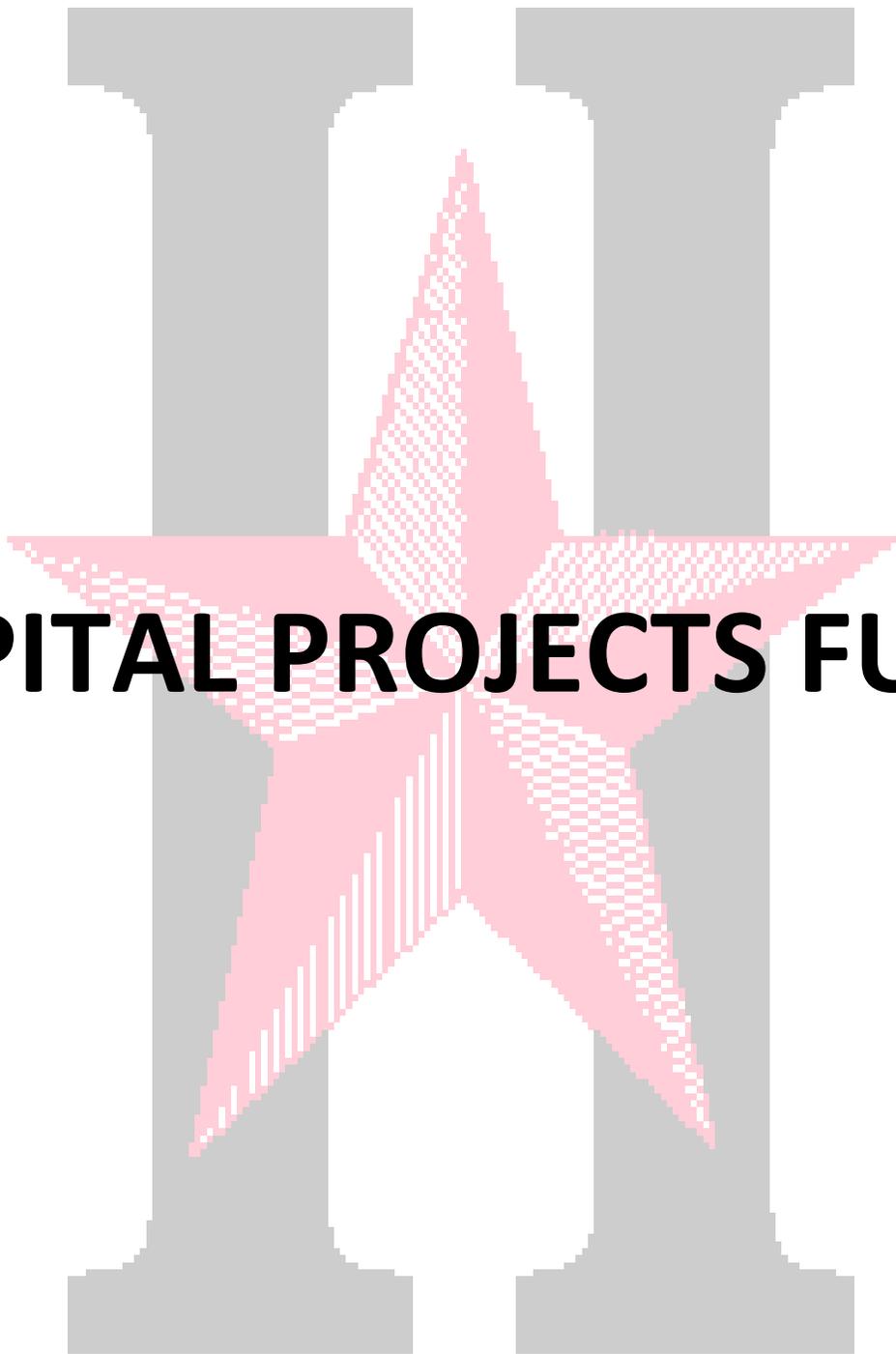
8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
GENERAL FUND						
City Council	0	0	0	0	10,800	0
Administration	0	8,495	9,000	0	0	8,500
Finance	0	0	0	0	0	10,000
Pet Adoption Center	42,000	34,563	1,900	0	1,900	12,100
Police	226,900	288,193	218,300	8,946	227,500	434,500
Courts	6,800	0	0	0	0	0
Planning & Development	0	0	0	0	0	0
Code Enforcement	0	0	0	0	0	0
Fire/EMS Operations	352,700	352,336	260,600	38,110	265,200	442,500
Information Technology	64,800	65,317	302,700	81,700	294,400	183,400
Library	90,000	79,248	88,000	42,045	95,800	98,300
Activity Center	4,400	3,175	0	0	0	0
Parks & Recreation	23,500	32,037	105,000	25,366	34,200	86,000
Streets	41,000	37,598	164,800	0	143,200	324,300
Maintenance	3,600	4,531	0	0	0	12,200
TOTAL GENERAL FUND	855,700	905,493	1,150,300	196,167	1,073,000	1,611,800
UTILITY FUND						
Water Administration	42,000	20,778	0	0	0	13,000
Water Operations	0	33,339	203,600	0	204,300	111,900
Wastewater Operations	29,800	35,005	22,200	0	69,900	1,192,500
TOTAL UTILITY FUND	71,800	89,122	225,800	0	274,200	1,317,400
DRAINAGE FUND						
Drainage	25,300	27,947	0	0	0	0
TOTAL DRAINAGE FUND	25,300	27,947	0	0	0	0
SANITATION FUND						
Sanitation	0	0	0	0	0	0
TOTAL SANITATION FUND	0	0	0	0	0	0
TOTAL FIXED ASSET PURCHASES	952,800	1,022,562	1,376,100	196,167	1,347,200	2,929,200
LESS PURCHASES FUNDED BY OTHER FUNDS						
Coronavirus Relief Funds	0	0	0	0	0	1,297,200
Coronavirus State and Local Recovery Funds	0	0	0	0	0	611,100
TOTAL FUNDED BY OTHER FUNDS	0	0	0	0	0	1,908,300
TOTAL PURCHASED FROM FIXED ASSET FUND	952,800	1,022,562	1,376,100	196,167	1,347,200	1,020,900

FY 2021-2022 PROPOSED FIXED ASSETS PURCHASES BY DEPARTMENT		FUNDING SOURCE		
Department/Description	AMOUNT	TRANSFERS IN	CRF	CSLRF - ARPA
Administration				
Diligent Software	8,500	8,500		
SUBTOTAL	8,500	8,500	0	0
Finance				
Debtbook Software	10,000	10,000		
SUBTOTAL	10,000	10,000	0	0
Pet Adoption Center				
Coban Lease	1,900	1,900		
A/C Units for (2) Service Trucks	10,200	10,200		
SUBTOTAL	12,100	12,100	0	0
Police				
Coban Lease	100,000	100,000		
Vehicle - (3) Ford Explorers (Patrol)	206,400		206,400	
Vehicle - Used Ford F150 (Comm Services/Prof Standards)	39,900	39,900		
Vehicle - (2) Ford Fusion (Criminal Investigation Division)	46,000		46,000	
(8) Radios	24,000		24,000	
(25) Tactical Shields	18,200		18,200	
SUBTOTAL	434,500	139,900	294,600	0
Fire Department				
Medic Unit	269,500		269,500	
90 HP Boat Motor	11,900		11,900	
Portable Fire Pump for Boat	12,500		12,500	
(4) Mobile Radios	12,400		12,400	
Station 2 Security Fencing and Gates	13,300	13,300		
(3) LifePak 15	96,800		96,800	
(2) LUCAS 3 Chest Compression System	26,100		26,100	
SUBTOTAL	442,500	13,300	429,200	0
Information Technology				
Dell Computer Lease	84,800	84,800		
Council Chambers A/V Renovation	98,600	98,600		
SUBTOTAL	183,400	183,400	0	0
Library				
Books & Resources	92,000	92,000		
Acoustic Sound Panels	6,300	6,300		
SUBTOTAL	98,300	98,300	0	0
Parks & Recreation				
Vehicle - Ford Explorer	30,900	30,900		
Vehicle - Ford F150 Supercab	38,700	38,700		
(2) Scag Mowers	16,400	16,400		
SUBTOTAL	86,000	86,000	0	0
Streets				
15 Yard Dump Truck	108,200		108,200	
Scag Commercial Mower	8,200	8,200		
Vehicle - Ford F350 Diesel Crew Cab	59,700		59,700	
Vibratory Roller	148,200		148,200	
SUBTOTAL	324,300	8,200	316,100	0
Maintenance				
Service Body for 2005 Ford F250 (#0981)	12,200	12,200		
SUBTOTAL	12,200	12,200	0	0
GENERAL FUND TOTAL	1,611,800	571,900	1,039,900	0
Water Administration (Public Works / Finance)				
Folder/Inserter	13,000	13,000		
SUBTOTAL	13,000	13,000	0	0
Water Operations				
Vehicle - (2) Ford F150 (Water Service Workers)	65,600		65,600	
Vehicle - Ford F150 Supercab (Line Locate/Warehouse)	34,400		34,400	
Scag Commercial Mower	11,900	11,900		
SUBTOTAL	111,900	11,900	100,000	0
Wastewater				
Trailer Mounted Diesel Generator (portable for Lift Stations)	157,300		157,300	
30 HP Submersible Pump	18,400			18,400
150 HP Submersible Pump	56,700			56,700
Vactor Jetrodder	424,100	424,100		
(2) Turbo Air Blowers for B-Plant	270,000			270,000
WWTP A Plant Generator Replacement	150,000			150,000
WWTP B Plant Generator Replacement	116,000			116,000
SUBTOTAL	1,192,500	424,100	157,300	611,100
UTILITY FUND TOTAL	1,317,400	449,000	257,300	611,100
GRAND TOTAL	2,929,200	1,020,900	1,297,200	611,100

FIXED ASSET FUND LONG RANGE PROJECTIONS

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BEGINNING FUND BALANCE	202,964	406,101	481,589	263,901	326,001	153,701	203,701	103,701	3,701
REVENUES:									
801 Transfer from General	0	500,000	0	750,000	500,000	400,000	300,000	300,000	350,000
802 Transfer from Water	500,000	0	500,000	0	0	400,000	300,000	300,000	350,000
803 Transfer from Drainage	225,000	225,000	200,000	200,000	100,000	150,000	150,000	150,000	200,000
804 Transfer from Sanitation	100,000	100,000	100,000	100,000	150,000	100,000	150,000	150,000	150,000
812 Transfer from Restr Courts	0	0	0	0	0	0	0	0	0
Transfer from Cable PEG Fees	0	0	0	0	98,600	0	0	0	0
Transfer from Coronavirus Relief Funds	0	0	212,700	212,700	0	0	0	0	0
Transfer from American Rescue Plan Funds	0	0	146,600	146,600	0	0	0	0	0
TOTAL REVENUES:	825,000	825,000	1,159,300	1,409,300	848,600	1,050,000	900,000	900,000	1,050,000
TOTAL FUNDED BY CORONAVIRUS FUND	0	0	0	0	1,908,300	0	0	0	0
EXPENSES:									
Fixed Asset Purchases	952,800	967,200	1,376,100	1,347,200	2,929,200	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENSES	952,800	967,200	1,376,100	1,347,200	2,929,200	1,000,000	1,000,000	1,000,000	1,000,000
INCREASE (DECREASE) IN FUND BALANCE	(127,800)	(142,200)	(216,800)	62,100	(2,080,600)	50,000	(100,000)	(100,000)	50,000
ENDING FUND BALANCE	75,164	263,901	264,789	326,001	153,701	203,701	103,701	3,701	53,701



CAPITAL PROJECTS FUND

FY 2021-2022 PROPOSED CAPTIAL IMPROVEMENT PROJECTS		FUNDING SOURCE			
PROJECT TYPE	AMOUNT	TRANSFERS IN	2018 CO's	2019 CO's	CSLRF - ARPA
Water Projects					
Water Main Improvements	25,000	25,000			
Beeline Drive Waterline Replacement	440,000				440,000
FM 2410 Utility Conflicts (FM 3481 to I14 / US190)	24,700	24,700			
Cedar Knob Waterline Upgrade	406,500				406,500
SUBTOTAL	896,200	49,700	0	0	846,500
Wastewater Projects					
Sewer Rehabilitation/Improvements	285,700	285,700			
Beeline Drive Sewer Replacement (2019)	655,200			655,200	
VFW Lift Station Upgrade	50,000				50,000
Rummel Road Lift Station Upgrade	991,000				991,000
Second Belt Filter Press at Sludge Dewatering Building	475,000	475,000			
West Mechanical Bar Screen Access - WWTP	40,000	40,000			
SUBTOTAL	2,496,900	800,700	0	655,200	1,041,000
Drainage Projects					
Drainage Master Plan #2 - Phase #2, 3, and 4	2,312,500	1,027,200	2,162,200		
Drainage Master Plan #1 - Connell Detention Pond	1,027,200	150,300			
Roy Reynolds Bridge Abutment Stabilization	136,100		136,100		
Jorgette Drive Bank Stabilization	155,000		155,000		
Pinewood Erosion/Retaining Wall	179,900		179,900		
Cayuga French Drain Project	43,400		43,400		
Fuller Lane / Tye Valley Cross Drainage Replacement	65,000				65,000
Reconstruct Concrete Drainage Channel - Preswick/Lantana	253,600				253,600
Thoroughbred Estates Drainage Phase 1 (French Drain)	625,400				625,400
SUBTOTAL	4,798,100	1,177,500	2,676,600	0	944,000
Building Improvements					
Stairwell and Grating Safety Improvements at WWTP	41,000				41,000
Flooring Updates at City Hall	31,000	31,000			
New Cubicles / Desks in Finance and Courts	60,000	60,000			
SUBTOTAL	132,000	91,000	0	0	41,000
Park Projects					
Miscellaneous Park Projects	100,000	100,000			
SUBTOTAL	100,000	100,000	0	0	0
Sidewalk Projects					
Sidewalk from Prospector to Vineyard	541,400	541,400			
FM 3481 East Side Phase 1 (St Pauls / Vacant Property)	224,200	224,200			
FM 3481 East Side Phase 3 (Magill / Williams Property)	491,900	491,900			
SUBTOTAL	1,257,500	1,257,500	0	0	0
Street Projects					
Mountain Lion to Pontiac Drainage Flume Reconstruction	97,600	97,600			
2021 Street Improvement Program (Winter Storm Uri)	3,029,700	3,029,700			
2022 Street Improvement Program	820,000	820,000			
SUBTOTAL	3,947,300	3,947,300	0	0	0
GRAND TOTAL	13,628,000	7,423,700	2,676,600	655,200	2,872,500

CAPITAL IMPROVEMENT PROGRAM - SUMMARY OF REVENUES AND PROJECTS

	ORIGINAL BUDGETED	PROJ / ACT COST	OVER (UNDER)	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BEGINNING BALANCE - CAPITAL PROJ FUNDS				8,288,469	11,073,503	13,153,920	7,111,987	6,709,487	204,187	1,085,587	1,085,187	2,397,187
REVENUE SOURCES:												
Interest Income / Interest Receivable				125,000	164,980	150,000	55,000	50,200	45,400	45,400	45,600	45,600
Non Bond Revenues				2,720,000	1,355,876	1,750,000	1,828,900	4,200,000	2,200,000	2,750,000	2,500,000	2,475,000
2018 Comb Tax & Utility Revenue CO				2,427,834	0	2,433,315	0	0	0	0	0	0
2019 Comb Tax & Utility Revenue CO				3,027,800	0	81,696	0	0	0	0	0	0
Total Revenue Sources				8,300,634	1,520,856	4,415,011	1,883,900	4,250,200	2,245,400	2,795,400	2,545,600	2,520,600
Total Funding from Coronavirus Fund				0	0	0	0	2,872,500	3,312,300	0	0	0
CIP PROJECT EXPENDITURES*:												
<i>Budgeted Water Projects:</i>												
034 Rattlesnake Road Waterline Replacement (2019)	258,000	242,175	(15,825)	147,900	143,755	0	0	0	0	0	0	0
036 Beeline Drive Waterline Replacement (2019 / CF)	490,200	440,000	(50,200)	490,200	0	490,200	0	440,000	0	0	0	0
500 Water Main Improvements				8,200	8,180	25,000	0	25,000	25,000	25,000	25,000	25,000
542 FM 2410 Utility Conflicts (FM 3481 to I14 / US190)	34,000	34,000	0	0	0	0	9,300	24,700	0	0	0	0
510 Cedar Knob Waterline Upgrade (CF)	813,000	813,000	0	0	0	0	0	406,500	406,500	0	0	0
Total Budgeted Water Projects	748,200	682,175	(66,025)	646,300	151,935	515,200	9,300	896,200	431,500	25,000	25,000	25,000
<i>Budgeted Wastewater Projects</i>												
008 Warrior's Path WW Interceptor Line (2019)	798,100	768,674	(29,426)	0	3,135	0	0	0	0	0	0	0
009 Thoroughbred 8" WW Line / 21" @ Prospect	147,200	90,780	(56,420)	0	70,733	0	0	0	0	0	0	0
035 Sanitary Sewer at Station #2	77,900	63,332	(14,568)	0	38,328	0	0	0	0	0	0	0
037 Beeline Drive Sewer Replacement (2019)	655,200	655,200	0	0	0	0	0	655,200	0	0	0	0
401 VFW Lift Station Upgrade (CF)	50,000	50,000	0	0	0	50,000	0	50,000	0	0	0	0
516 Sewer Rehabilitation & Improvements				250,000	0	250,000	145,000	285,700	275,000	275,000	275,000	275,000
517 Rummel Road Lift Station Ferrous Chloride Dosing	112,000	113,870	1,870	0	1,000	0	0	0	0	0	0	0
518 Highland Oaks WW Line Extension	23,900	23,851	(49)	0	23,851	0	0	0	0	0	0	0
519 Rummel Road Lift Station Upgrade (CF)	1,064,000	1,064,000	0	0	0	0	73,000	991,000	0	0	0	0
521 Second Belt Filter Press at Sludge Dewatering Bldg	505,000	505,000	0	0	0	505,000	30,000	475,000	0	0	0	0
528 Low Water Crossing (Connell Property)	20,000	34,780	14,780	0	3,000	17,000	31,800	0	0	0	0	0
528 Trimmer Creek LS Iron Chloride Dosing System	125,000	147,793	22,793	110,000	135,293	0	0	0	0	0	0	0
West Mechanical Bar Screen Access - WWTP	35,000	35,000	0	0	0	0	0	40,000	0	0	0	0
Manhole Rehabilitation - WWTP to Indian Oaks Drive (CF)	650,000	650,000	0	0	0	0	0	0	650,000	0	0	0
Manhole Rehabilitation - FM 2410 (CF)	240,000	240,000	0	0	0	0	0	0	240,000	0	0	0
Total Budgeted Wastewater Projects	4,503,300	4,442,280	(61,020)	360,000	275,340	822,000	279,800	2,456,900	275,000	275,000	275,000	275,000
<i>Budgeted Drainage Projects</i>												
501 Jorgette Drive Bank Stabilization (2018)	120,000	155,000	35,000	120,000	0	120,000	0	155,000	0	0	0	0
501 Pinewood Erosion Project - Retaining Wall (2018)	225,000	209,426	(15,574)	204,000	17,000	200,000	12,500	179,900	0	0	0	0
501 Roy Reynolds Bridge Abutment Stabilization (2018)	182,100	152,100	(30,000)	124,000	14,500	122,100	1,500	136,100	0	0	0	0
506 Cayuga French Drain Project (2018)	43,400	43,400	0	0	0	0	0	43,400	0	0	0	0
512 Drainage Master Plan #1 Connell Det Pond (2018)	1,031,200	1,051,200	20,000	1,031,200	19,950	1,101,200	0	1,027,200	0	0	0	0
512 Drainage Master Plan #2, Phases #2, 3, 4 (2018)	1,162,600	2,402,500	1,239,900	1,162,600	9,044	2,221,000	90,000	2,312,500	0	0	0	0
512 Tahuaya Drive Drainage Project	16,400	18,359	1,959	0	16,359	0	0	0	0	0	0	0
Fuller Lane / Tye Valley Cross Drainage Replacement (CF)	65,000	65,000	0	0	0	0	0	65,000	0	0	0	0
Alberta Circle Drainage Improvements (CF)	518,000	518,000	0	0	0	0	0	0	518,000	0	0	0
Reconstruct Concrete Drainage Channel - Preswick/Lantana (CF)	253,600	253,600	0	0	0	0	0	253,600	0	0	0	0
Storm Water Improvements @ 208 Cherokee Drive (CF)	375,800	375,800	0	0	0	0	0	0	375,800	0	0	0
Storm Water Improvements @ 715 Jason Drive (CF)	669,800	669,800	0	0	0	0	0	0	669,800	0	0	0
Thoroughbred Estates Drainage Phase 1 (French Drain) (CF)	625,400	625,400	0	0	0	0	0	625,400	0	0	0	0
Thoroughbred Estates Drainage Phase 2 (Tanglewood) (CF)	452,200	452,200	0	0	0	0	0	0	452,200	0	0	0
Drainage Master Plan #3 HHHS Det Pond	474,000	474,000	0	0	0	0	0	0	0	237,000	237,000	0
Drainage Master Plan #4	672,300	672,300	0	0	0	0	0	0	0	0	0	224,100
Drainage Master Plan #5	46,700	46,700	0	0	0	0	0	0	0	0	0	46,700
Drainage Master Plan #6	175,000	175,000	0	0	0	0	0	0	0	0	0	175,000
Drainage Master Plan #7	993,400	993,400	0	0	0	0	0	0	0	0	0	153,200
Drainage Master Plan #8	156,600	156,600	0	0	0	0	0	0	0	0	0	156,600
Total Budgeted Drainage Projects	8,638,300	9,889,585	1,251,285	2,641,800	76,853	3,764,300	104,000	4,798,100	2,015,800	237,000	237,000	755,600
<i>Budgeted Building Improvements</i>												
028 Utility Relocation on Old PD Lot	22,200	21,929	(271)	0	8,769	0	0	0	0	0	0	0
504 Fire Station #2 Renovation (2019)	2,035,400	2,334,308	298,908	1,765,400	1,596,941	0	617,700	0	0	0	0	0
508 Public Works Water / Street Yard	552,200	552,200	0	0	3,738	57,000	0	0	44,000	500,000	0	0
508 Purchase Mobile Home Park Adjacent to Street Yard	400,000	6,500	(393,500)	0	0	400,000	6,500	0	0	0	0	0
509 Police Dept Building Repairs	60,000	72,997	12,997	0	24,326	35,000	50,900	0	0	0	0	0
520 Stairwell and Grating Safety Improvements (CF)	37,000	79,000	42,000	0	3,000	35,000	35,000	41,000	0	0	0	0
537 Remodel City Council Chambers	30,000	29,985	(15)	30,000	29,985	0	0	0	0	0	0	0
537 Flooring Updates in City Hall	31,000	31,000	0	0	0	31,000	0	31,000	0	0	0	0
537 New Cubicles / Desks in Finance and Courts	60,000	60,000	0	0	0	0	0	60,000	0	0	0	0
539 Demo / Replace Pavement at Central Station	124,900	178,770	53,870	124,900	9,500	110,400	169,300	0	0	0	0	0
539 New Roof Wellness Center (Central Station)	35,400	16,953	(18,447)	35,400	16,953	0	0	0	0	0	0	0
Total Budgeted Building Improvement Projects	3,388,100	3,383,642	(4,458)	1,955,700	1,693,212	668,400	879,400	132,000	44,000	500,000	0	0
<i>Budgeted Park Improvements</i>												
505 Miscellaneous Park Projects				50,000	63,294	50,000	41,500	100,000	100,000	150,000	150,000	100,000
536 Bathrooms at Carl Levin Park (2017)	300,000	365,109	65,109	0	33,472	0	0	0	0	0	0	0
545 Dana Peak Park Development	25,000	25,000	0	0	0	25,000	0	0	0	0	0	0
Total Budgeted Park Projects	325,000	390,109	65,109	50,000	96,766	75,000	41,500	100,000	100,000	150,000	150,000	100,000

*Projects also funded by bond proceeds will have the Series in parenthesis

	ORIGINAL BUDGETED	PROJ / ACT COST	OVER (UNDER)	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
<i>Budgeted Sidewalk Projects</i>												
513 From Prospector to Vineyard	587,800	594,400	6,600	255,100	33,000	562,800	20,000	541,400	0	0	0	0
513 Miscellaneous Sidewalk Projects	<i>projects vary yearly</i>			0	0	0	0	0	0	0	0	100,000
514 FM 3481 East Side Phase 1 (St Pauls / Vacant Property)	224,200	224,200	0	0	0	0	0	224,200	0	0	0	0
514 FM 3481 East Side Phase 3 (Magill / Williams Property)	491,900	491,900	0	0	0	0	0	491,900	0	0	0	0
514 FM 3481 East Side Phase 2 (Parker CNL Addition)	596,500	596,500	0	0	0	0	0	0	0	596,500	0	0
Total Budgeted Sidewalk Projects	1,900,400	1,907,000	6,600	255,100	33,000	562,800	20,000	1,257,500	0	596,500	0	100,000
<i>Budgeted Street Projects</i>												
007 Mounition Lion / Pontiac Drainage Flume Recon	101,600	101,600	0	64,900	0	97,600	0	97,600	0	0	0	0
030 FM 3481 and Vineyard Traffic Light / Turn Lane	87,500	63,451	(24,049)	0	0	0	2,300	0	0	0	0	0
031 Warrior's Path ROW / Street Reconstruction (2019)	3,153,400	2,643,516	(509,884)	3,153,400	2,408,202	0	0	0	0	0	0	0
032 Warrior's Path ROW	2,000	3,250	1,250	0	3,250	0	0	0	0	0	0	0
502 2021 Street Improvement Program (Winter Storm Uri)	3,278,300	3,278,300	0	0	0	0	248,000	3,029,700	0	0	0	0
503 Chaucer Drive Improvements	36,000	37,030	1,030	0	37,030	0	0	0	0	0	0	0
503 Tejas Trail Roadway Improvement	41,000	42,080	1,080	0	42,080	0	0	0	0	0	0	0
503 2019 Street Improvement Program	1,147,000	1,262,868	115,868	897,400	628,254	0	0	0	0	0	0	0
503 2020 Street Improvement Program	551,200	702,114	150,914	1,000,000	36,450	496,700	702,100	0	0	0	0	0
2022 Street Improvement Program	820,000	820,000	0	0	0	0	0	820,000	0	0	0	0
Annual Street Improvement Projects (Future Fiscal Years)	<i>projects to be determined</i>			0	0	0	0	0	920,000	1,012,300	546,600	627,000
Total Budgeted Street Projects	9,218,000	8,954,209	(263,791)	5,115,700	3,155,266	594,300	952,400	3,947,300	920,000	1,012,300	546,600	627,000
Total CIP Project Expenditures	29,568,300	30,496,000	927,700	11,024,600	5,482,372	7,002,000	2,286,400	13,628,000	4,676,300	2,795,800	1,233,600	1,882,600
INCREASE (DECREASE) TO FUND BALANCE				(2,723,966)	(3,961,516)	(2,586,989)	(402,500)	(9,377,800)	(2,430,900)	(400)	1,312,000	638,000
ENDING BALANCE - CAPITAL PROJECT FUNDS				5,564,503	7,111,987	10,566,931	6,709,487	204,187	1,085,587	1,085,187	2,397,187	3,035,187

*Projects also funded by bond proceeds will have the Series in parenthesis

CAPITAL IMPROVEMENT PROGRAM - NON BOND REVENUES (INCLUDING GRANTS AND CONTRIBUTIONS)

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Capital Project Accounts (Cash and Investments)	4,288,469	4,931,225	3,979,229	3,727,629	3,380,529	202,029	1,083,429	1,083,029	2,395,029
REVENUE SOURCES:									
Interest Income	125,000	69,617	50,000	45,000	45,200	45,400	45,400	45,600	45,600
General Fund Transfer	0	0	500,000	500,000	2,500,000	1,000,000	1,000,000	750,000	750,000
Utility Fund Transfer	1,000,000	0	1,000,000	1,000,000	1,500,000	1,000,000	1,500,000	1,500,000	1,500,000
Utility Connect Fee Transfer	100,000	100,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000
Drainage Fund Transfer	100,000	100,000	150,000	150,000	150,000	150,000	200,000	200,000	175,000
Miscellaneous Revenue	0	0	0	128,900	0	0	0	0	0
KISD Warrior's Path Contribution	1,520,000	1,125,175	0	0	0	0	0	0	0
City of Nolanville Warrior's Path Contribution	0	25,600	0	0	0	0	0	0	0
Highland Oaks Reimbursement	0	3,088	0	0	0	0	0	0	0
Grant Funding - TXDOT	0	2,013	0	0	0	0	0	0	0
Total Non Bond Revenue Sources	2,845,000	1,425,493	1,800,000	1,873,900	4,245,200	2,245,400	2,795,400	2,545,600	2,520,600
Total CIP Projects (detailed below)	5,477,100	2,629,089	4,151,600	2,221,000	7,423,700	1,364,000	2,795,800	1,233,600	1,882,600
Estimated Non Bond Funds Remaining @ Sept 30	1,656,369	3,727,629	1,627,629	3,380,529	202,029	1,083,429	1,083,029	2,395,029	3,033,029

CIP PROJECTS (projects also funded by bond proceeds will have the Series in parenthesis)

Budgeted Water Projects

034 Rattlesnake Road Waterline Replacement (2019)	0	578	0	0	0	0	0	0	0
036 Beeline Drive Waterline Replacement	215,200	0	307,900	0	0	0	0	0	0
500 Water Main Improvements	8,200	8,180	25,000	0	25,000	25,000	25,000	25,000	25,000
542 FM 2410 Utility Conflicts (FM 3481 to I14/US190)	0	0	0	9,300	24,700	0	0	0	0
Total Budgeted Water Projects	223,400	8,758	332,900	9,300	49,700	25,000	25,000	25,000	25,000

Budgeted Wastewater Projects

008 Warrior's Path WW Interceptor Line (2019)	0	3,135	0	0	0	0	0	0	0
009 Thoroughbred 8" WW Line / 21" @ Prospect	0	70,733	0	0	0	0	0	0	0
035 Sanitary Sewer at Station #2	0	38,328	0	0	0	0	0	0	0
401 VFW Lift Station Upgrade	0	0	50,000	0	0	0	0	0	0
516 Sewer Rehabilitation & Improvements	250,000	0	250,000	50,000	275,000	275,000	275,000	275,000	275,000
- TCEQ Ten Year Sanitary Sewer Overflow Plan	0	0	0	0	10,700	0	0	0	0
- Lift Station Evals - Evergreen, Fawn Valley, Trimmier	0	0	0	45,000	0	0	0	0	0
- Jamie Road Wastewater Relocation	0	0	0	50,000	0	0	0	0	0
517 Rummel Road Lift Station Ferrous Chloride Dosing	0	1,000	0	0	0	0	0	0	0
518 Highland Oaks WW Line Extension	0	23,851	0	0	0	0	0	0	0
519 Rummel Road Lift Station Upgrade	0	0	0	73,000	0	0	0	0	0
521 Second Belt Filter Press at Sludge Dewatering Building	0	0	505,000	30,000	475,000	0	0	0	0
528 Low Water Crossing (Connell Property)	0	3,000	17,000	31,800	0	0	0	0	0
528 Trimmier Creek LS Iron Chloride Dosing System	110,000	135,293	0	0	0	0	0	0	0
West Mechanical Bar Screen Access - Treatment Plant	0	0	0	0	40,000	0	0	0	0
Total Budgeted Wastewater Projects	360,000	275,340	822,000	279,800	800,700	275,000	275,000	275,000	275,000

Budgeted Drainage Projects

512 Drainage Master Plan #1 Connell Det Pond (2018)	140,000	0	192,500	0	1,027,200	0	0	0	0
512 Drainage Master Plan #2, Phases #2, 3, 4 (2018)	0	9,044	903,700	90,000	150,300	0	0	0	0
512 Tahuaya Drive Drainage Project	0	16,359	0	0	0	0	0	0	0
Drainage Master Plan #3 HHHS Det Pond	0	0	0	0	0	0	237,000	237,000	0
Drainage Master Plan #4	0	0	0	0	0	0	0	0	224,100
Drainage Master Plan #5	0	0	0	0	0	0	0	0	46,700
Drainage Master Plan #6	0	0	0	0	0	0	0	0	175,000
Drainage Master Plan #7	0	0	0	0	0	0	0	0	153,200
Drainage Master Plan #8	0	0	0	0	0	0	0	0	156,600
Total Budgeted Drainage Projects	140,000	25,403	1,096,200	90,000	1,177,500	0	237,000	237,000	755,600

Budgeted Building Improvements

028 Utility Relocation on Old PD Lot	0	8,769	0	0	0	0	0	0	0
504 Fire Station #2 Renovation (2019)	352,600	63,460	0	566,300	0	0	0	0	0
508 Public Works Water / Street Yard	0	3,738	57,000	0	0	44,000	500,000	0	0
508 Purchase Mobile Home Park Adjacent to Street Yard	0	0	400,000	6,500	0	0	0	0	0
509 Police Dept Building Repairs	0	24,326	35,000	50,900	0	0	0	0	0
520 Stairwell and Grating Safety Improvements	0	3,000	35,000	35,000	0	0	0	0	0
537 Remodel City Council Chambers	30,000	29,985	0	0	0	0	0	0	0
537 Flooring Updates in City Hall	0	0	31,000	0	31,000	0	0	0	0
537 New Cubicles / Desks in Finance and Courts	0	0	0	0	60,000	0	0	0	0
539 Demo / Replace Pavement at Central Station	124,900	9,500	110,400	169,300	0	0	0	0	0
539 New Roof Wellness Center (Central Station)	35,400	16,953	0	0	0	0	0	0	0
Total Budgeted Building Improvement Projects	542,900	159,731	668,400	828,000	91,000	44,000	500,000	0	0

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Budgeted Park Projects									
505 Miscellaneous Park Projects	50,000	63,294	50,000	41,500	100,000	100,000	150,000	150,000	100,000
536 Bathrooms at Carl Levin Park (2017)	0	33,472	0	0	0	0	0	0	0
545 Dana Peak Park Development	0	0	25,000	0	0	0	0	0	0
Total Budgeted Park Projects	50,000	96,766	75,000	41,500	100,000	100,000	150,000	150,000	100,000
Budgeted Sidewalk Projects									
513 FM3481 From Prospector to Vineyard	255,100	33,000	562,800	20,000	541,400	0	0	0	0
513 Miscellaneous Sidewalk Projects	0	0	0	0	0	0	0	0	100,000
514 FM 3481 East Side Phase 1 (St Pauls / Vacant Property)	0	0	0	0	224,200	0	0	0	0
514 FM 3481 East Side Phase 3 (Magill / Williams Property)	0	0	0	0	491,900	0	0	0	0
514 FM 3481 East Side Phase 2 (Parker CNL Addition)	0	0	0	0	0	0	596,500	0	0
Total Budgeted Sidewalk Projects	255,100	33,000	562,800	20,000	1,257,500	0	596,500	0	100,000
Budgeted Street Projects									
007 Moution Lion / Pontiac Drainage Flume Recon	64,900	0	97,600	0	97,600	0	0	0	0
030 Traffic Light FM 3481 and Vineyard (2019)	0	0	0	2,300	0	0	0	0	0
031 Warrior's Path ROW / Street Reconstruction (2019)	1,520,000	1,125,175	0	0	0	0	0	0	0
031 Warrior's Path ROW / Street Reconstruction (2019)	423,400	157,852	0	0	0	0	0	0	0
032 Warrior's Path ROW	0	3,250	0	0	0	0	0	0	0
502 Street Projects (Winter Storm 2021)	0	0	0	248,000	3,029,700	0	0	0	0
<i>Chaucer, Crowfoot, Miller's Crossing, Pioneer, Wildewood, Memory, Shelby, Drawbridge, Comanche Gap, point repairs, drainage items, and sidewalks</i>									
503 Chaucer Drive Improvements	0	37,030	0	0	0	0	0	0	0
503 Tejas Trail Roadway Improvement	0	42,080	0	0	0	0	0	0	0
503 2019 Street Improvement Program									
Old Nolanville Road	-	-	0	0	0	0	0	0	0
Fullview Court Cul de Sac	-	-	0	0	0	0	0	0	0
Mountain Lion Road	-	-	0	0	0	0	0	0	0
Roy Reynolds Drive	-	-	0	0	0	0	0	0	0
Dorothy Lane	-	-	0	0	0	0	0	0	0
Roy Reynolds Circle Cul de Sac	-	-	0	0	0	0	0	0	0
Modoc Channel Improvements	-	-	0	0	0	0	0	0	0
Total 2019 Street Improvement Program	897,400	628,254	0	0	0	0	0	0	0
503 2020 Street Improvement Program									
Mossy Oaks Circle Cul de Sac	0	0	105,000	111,000	0	0	0	0	0
Rattlesnake Road	0	0	220,000	275,200	0	0	0	0	0
Chapparal Road	0	0	165,000	153,900	0	0	0	0	0
Miller's Crossing Guardrail	-	-	6,700	22,700	0	0	0	0	0
Dorothy Lane Valley Gutter	-	-	-	21,200	0	0	0	0	0
Maintenance Guard Rail	-	-	-	29,000	0	0	0	0	0
ADA Path - Community Park Batting Cage	-	-	-	25,700	0	0	0	0	0
ADA Path - Kern Park Path and Parking Lot	-	-	-	44,000	0	0	0	0	0
Pima Trail Curb Ramps	-	-	-	19,400	0	0	0	0	0
Total 2020 Street Improvement Program	1,000,000	36,450	496,700	702,100	0	0	0	0	0
2022 Street Improvement Program									
Spicewood Circle Cul de Sac	0	0	0	0	35,000	0	0	0	0
Oak Timbers Circle Cul de Sac	0	0	0	0	40,000	0	0	0	0
Wood Shadows Road	0	0	0	0	70,000	0	0	0	0
Holly Court Cul de Sac	0	0	0	0	40,000	0	0	0	0
Tanglewood Drive Cul de Sac	0	0	0	0	40,000	0	0	0	0
Maya Trail	0	0	0	0	125,000	0	0	0	0
Seminole Trace	0	0	0	0	150,000	0	0	0	0
Yuron Trace	0	0	0	0	155,000	0	0	0	0
Sun Meadows Drive	0	0	0	0	165,000	0	0	0	0
Total 2022 Street Improvement Program	0	0	0	0	820,000	0	0	0	0

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
503 Annual Street Improvement Projects									
Cedar Oaks Lane (Nola Ruth to End O Trail)	0	0	0	0	0	375,000	0	0	0
Cedar Oaks Circle	0	0	0	0	0	235,000	0	0	0
Cedar Oaks Lane (Nola Ruth to N Cul de Sac)	0	0	0	0	0	310,000	0	0	0
Beeline Drive	0	0	0	0	0	0	1,012,300	0	0
Antelope Trail	0	0	0	0	0	0	0	413,200	0
Vinson Circle	0	0	0	0	0	0	0	36,600	0
Bear Trail	0	0	0	0	0	0	0	10,100	0
Wolf Trail	0	0	0	0	0	0	0	20,600	0
Badger Circle	0	0	0	0	0	0	0	26,500	0
Coyote Circle	0	0	0	0	0	0	0	24,500	0
Bobcat Circle	0	0	0	0	0	0	0	15,100	0
Wind Ridge Drive	0	0	0	0	0	0	0	0	100,000
Oak Trail	0	0	0	0	0	0	0	0	77,000
End O Trail	0	0	0	0	0	0	0	0	255,000
Silver Creek Drive	0	0	0	0	0	0	0	0	195,000
High Oak Drive	0	0	0	0	0	0	0	0	0
Rummel Road	0	0	0	0	0	0	0	0	0
Highview Road	0	0	0	0	0	0	0	0	0
Lakeside Drive	0	0	0	0	0	0	0	0	0
Total Annual Street Improvement Projects	0	0	0	0	0	920,000	1,012,300	546,600	627,000
Total Budgeted Street Projects	3,905,700	2,030,091	594,300	952,400	3,947,300	920,000	1,012,300	546,600	627,000
TOTAL PROJECT EXPENDITURES	5,477,100	2,629,089	4,151,600	2,221,000	7,423,700	1,364,000	2,795,800	1,233,600	1,882,600

CAPITAL IMPROVEMENT PROGRAM - 2018 COMBINATION TAX AND UTILITY SYSTEM CERTIFICATES OF OBLIGATION

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET
REVENUE SOURCES:							
General Fund Proceeds (\$3 million)	(10)	(19,010)	(19,010)	(19,010)	(19,010)		
General Fund CIP Projects	0	0	0	0	0		
Proceeds Remaining	(10)	(19,010)	(19,010)	(19,010)	(19,010)	0	0
Drainage Fund Proceeds (\$3 million)	2,494,944	2,546,125	2,461,125	2,494,675	2,480,675		
Drainage Fund CIP Projects	(2,501,800)	(51,450)	(2,668,100)	(14,000)	(2,676,600)		
Proceeds Remaining	(6,856)	2,494,675	(206,975)	2,480,675	(195,925)	0	0
Less: Issuance Cost at Closing	(67,100)	(67,117)	(8,800)	(67,100)	(67,100)		
Adjustment to Actual	0	50,090	0	50,112	50,100		
Total Proceeds Remaining	(73,966)	2,458,638	(234,785)	2,444,677	(231,935)	0	0
Interest Income	5,000	35,152	15,000	7,500	5,000		
Interest Earned From Prior Year(s)	184,400	184,387	219,800	219,500	227,000		
Estimated 2018 CO Funds Remaining @ Sept 30	115,434	2,678,177	15	2,671,677	65	0	0

CIP PROJECTS

Budgeted Drainage Projects

501 Jorgette Drive Bank Stabilization	120,000	0	120,000	0	155,000	0	0
501 Pinewood Erosion Project - Retaining Wall	204,000	17,000	200,000	12,500	179,900	0	0
501 Roy Reynolds Bridge Abutment Stabilization	124,000	14,500	122,100	1,500	136,100	0	0
506 Cayuga French Drain Project	0	0	0	0	43,400	0	0
512 Drainage Master Plan #1 Connell Det Pond	891,200	19,950	908,700	0	0	0	0
512 Drainage Master Plan #2, Phases #2, 3, 4	1,162,600	0	1,317,300	0	2,162,200	0	0
Total Budgeted Drainage Projects	2,501,800	51,450	2,668,100	14,000	2,676,600	0	0

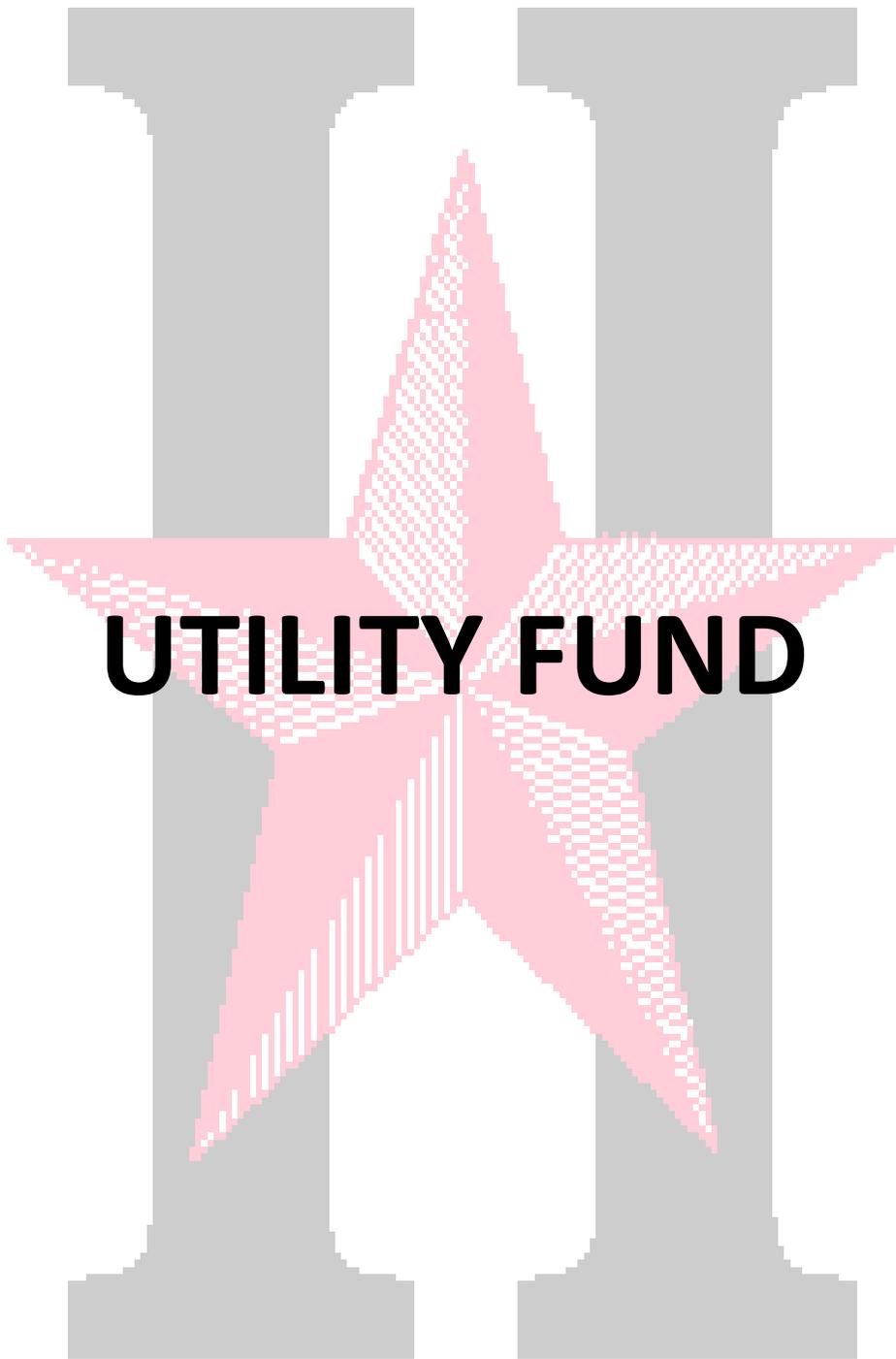
TOTAL PROJECT EXPENDITURES	2,501,800	51,450	2,668,100	14,000	2,676,600	0	0
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CAPITAL IMPROVEMENT PROGRAM - 2019 COMBINATION TAX AND UTILITY SYSTEM CERTIFICATES OF OBLIGATION

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET
REVENUE SOURCES:							
General Fund Proceeds (\$3 million)	2,626,000	2,710,054	(146,146)	51,398	(2)		
General Fund CIP Projects	(2,622,800)	(2,658,656)	0	(51,400)	0	0	
Proceeds Remaining	3,200	51,398	(146,146)	(2)	(2)	0	0
Utility Fund Proceeds (\$1 million)	456,200	436,842	282,242	293,665	293,665		
Utility Fund CIP Projects	(422,900)	(143,177)	(182,300)	0	(655,200)	0	
Proceeds Remaining	33,300	293,665	99,942	293,665	(361,535)	0	0
Less Issuance Cost at Closing	(54,400)	(54,422)	(54,400)	(54,400)	(54,400)		
Adjustment to Actual	0	318,120	0	318,118	318,118		
Proceeds Remaining	(17,900)	608,761	(100,604)	557,381	(97,819)	0	0
Interest Income	15,000	48,935	5,000	2,500	0		
Interest Earned From Prior Year(s)	30,000	48,485	95,700	97,400	99,900		
Estimated 2019 CO Funds Remaining @ Sept 30	27,100	706,181	96	657,281	2,081	0	0
CIP PROJECTS							
<i>Budgeted Water Projects</i>							
034 Rattlesnake Road Waterline Replacement	147,900	143,177	0	0	0	0	0
036 Beeline Drive Waterline Replacement	275,000	0	182,300	0	0	0	0
Total Budgeted Water Projects	422,900	143,177	182,300	0	0	0	0
<i>Budgeted Wastewater Projects</i>							
037 Beeline Drive Sewer Replacement	0	0	0	0	655,200		
Total Budgeted Wastewater Projects	0	0	0	0	655,200	0	0
<i>Budgeted Building Improvements</i>							
504 Fire Station #2 Renovation	1,412,800	1,533,481	0	51,400	0	0	0
Total Budgeted Building Improvement Projects	1,412,800	1,533,481	0	51,400	0	0	0
<i>Budgeted Street Projects</i>							
031 Warrior's Path ROW / Street Reconstruction	1,210,000	1,125,175	0	0	0	0	0
Total Budgeted Street Projects	1,210,000	1,125,175	0	0	0	0	0
TOTAL PROJECT EXPENDITURES	3,045,700	2,801,833	182,300	51,400	655,200	0	0

CAPITAL IMPROVEMENT PROGRAM - CORONAVIRUS FUND

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Coronavirus State / Local Relief Fund (ARPA)	0	0	0	0	0	0	0	0	0
REVENUE SOURCES:									
Coronavirus State / Local Relief Fund (ARPA)	0	0	0	0	2,872,500	3,312,300	0	0	0
Total CIP Projects (detailed below)	0	0	0	0	2,872,500	3,312,300	0	0	0
Estimated CSLRF Funding @ Sept 30	0	0	0	0	0	0	0	0	0
CIP PROJECTS									
<i>Budgeted Water Projects</i>									
036 Beeline Drive Waterline Replacement	0	0	0	0	440,000	0	0	0	0
510 Cedar Knob Waterline Upgrade	0	0	0	0	406,500	406,500	0	0	0
Total Budgeted Water Projects	0	0	0	0	846,500	406,500	0	0	0
<i>Budgeted Wastewater Projects</i>									
401 VFW Lift Station Upgrade	0	0	0	0	50,000	0	0	0	0
519 Rummel Road Lift Station Upgrade	0	0	0	0	991,000	0	0	0	0
Manhole Rehab - WWTP to Indian Oaks Drive	0	0	0	0	0	650,000	0	0	0
Manhole Rehab - FM 2410	0	0	0	0	0	240,000	0	0	0
Total Budgeted Wastewater Projects	0	0	0	0	1,041,000	890,000	0	0	0
<i>Budgeted Drainage Projects</i>									
Fuller Lane / Tye Valley Cross Drainage Replacement	0	0	0	0	65,000	0	0	0	0
Alberta Circle Drainage Improvements	0	0	0	0	0	518,000	0	0	0
Reconstruct Concrete Drainage Channel - Preswick / Lantana	0	0	0	0	253,600	0	0	0	0
Storm Water Improvements @ 208 Cherokee Drive	0	0	0	0	0	375,800	0	0	0
Storm Water Improvements @ 715 Jason Drive	0	0	0	0	0	669,800	0	0	0
Thoroughbred Estates Drainage Phase 1 (French Drain)	0	0	0	0	625,400	0	0	0	0
Thoroughbred Estates Drainage Phase 1 (Tanglewood)	0	0	0	0	0	452,200	0	0	0
Total Budgeted Building Improvement Projects	0	0	0	0	944,000	2,015,800	0	0	0
<i>Budgeted Building Improvements</i>									
520 Stairwell and Grating Safety Improvements	0	0	0	0	41,000	0	0	0	0
Total Budgeted Street Projects	0	0	0	0	41,000	0	0	0	0
TOTAL PROJECT EXPENDITURES	0	0	0	0	2,872,500	3,312,300	0	0	0

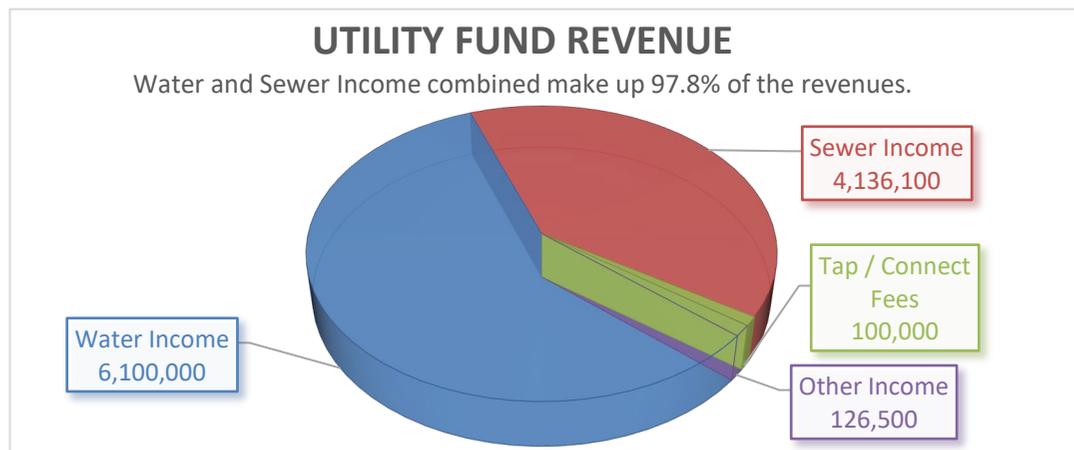


UTILITY FUND

UTILITY FUND REVENUE SUMMARY

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
BEGINNING FUND BALANCE	3,339,889	248,678	3,257,117	2,173,752	2,173,752	2,879,652
SALES						
001 Water Income	6,200,000	6,408,369	6,254,600	2,827,785	5,865,400	6,100,000
002 Sewer Income	3,800,000	3,973,864	3,871,900	1,991,089	3,977,000	4,136,100
007 Water Tap Fees	5,000	23,036	10,000	8,012	16,000	10,000
008 Sewer Tap Fees	10,000	13,267	10,000	3,494	7,000	10,000
009 Connect Fees	80,000	74,525	80,000	13,475	70,000	80,000
TOTAL SALES	10,095,000	10,493,061	10,226,500	4,843,855	9,935,400	10,336,100
MISCELLANEOUS						
005 Transfers, Turn On/Off	18,000	14,107	15,000	5,095	13,000	15,000
006 Penalties	90,000	98,910	90,000	52,455	86,000	90,000
010 Credit Card Fees	(75,000)	(91,663)	(80,000)	(51,832)	(100,000)	(110,000)
011 Online Payment Fees	75,000	78,674	75,000	41,500	95,000	110,000
015 Cash Over (Short)	0	(41)	0	11	0	0
020 Interest Income	55,000	34,387	30,000	15,777	17,500	17,500
021 Miscellaneous Income	4,500	4,628	4,000	12,134	14,400	4,000
022 Other Income	0	70	0	0	0	0
030 Insurance Proceeds	0	8,474	0	8,531	8,500	0
032 Gain on Sale of Assets	0	0	0	0	0	0
057 Assessment Income	0	0	0	0	0	0
070 Grant Revenue	0	0	0	0	27,900	0
201 Net Value of Investments	0	0	0	0	0	0
TOTAL MISCELLANEOUS	167,500	147,546	134,000	83,671	162,300	126,500
TOTAL REVENUES	10,262,500	10,640,607	10,360,500	4,927,526	10,097,700	10,462,600
INCR (DECR) IN FUND BALANCE	3,800	1,925,074	240,800	101,344	705,900	299,800
ENDING FUND BALANCE	3,343,689	2,173,752	3,497,917	2,275,096	2,879,652	3,179,452
FUND BALANCE REQUIREMENT (Three Months Operating Expense)	2,014,675	2,028,883	2,004,925		2,085,450	2,090,700



UTILITY FUND EXPENSE SUMMARY

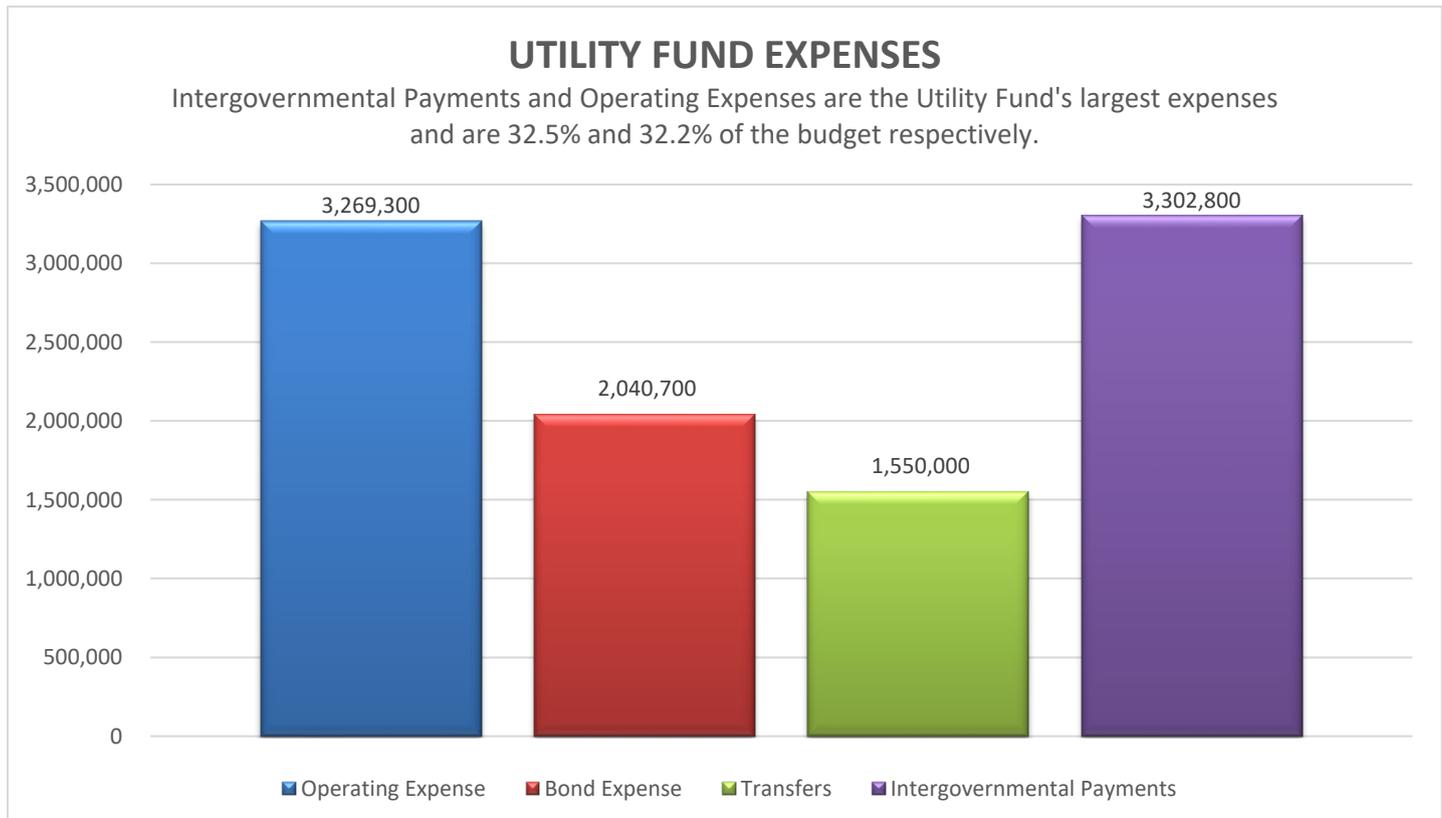
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	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	1,136,900	1,069,257	1,120,700	486,479	962,100	1,077,900
002 Overtime	86,000	50,655	86,000	42,091	89,400	86,000
003 Workers Compensation	14,400	15,250	16,500	17,070	17,100	16,600
004 Health Insurance	132,200	113,242	117,500	41,785	99,600	161,500
005 Social Security	93,500	83,122	92,300	40,070	80,400	89,100
006 Retirement	182,800	175,958	180,400	78,988	157,200	172,500
008 OPEB Expense	3,000	3,607	3,000	0	3,000	3,000
TOTAL PERSONNEL SERVICE	1,648,800	1,511,091	1,616,400	706,483	1,408,800	1,606,600
SUPPLIES						
010 Office	33,500	26,013	33,500	19,301	33,600	33,500
011 Vehicle	46,000	39,478	46,000	17,278	46,000	48,000
012 General	15,100	14,419	15,100	6,416	13,000	13,000
013 Equipment	4,000	4,700	4,000	3,386	6,000	4,000
017 Belt Press	20,000	21,546	20,000	19,430	40,000	35,000
018 Lab	11,000	9,672	11,000	3,100	10,000	10,000
TOTAL SUPPLIES	129,600	115,828	129,600	68,911	148,600	143,500
MAINTENANCE						
020 Vehicle	40,000	98,620	45,000	25,936	100,000	45,000
021 Building	2,000	6,409	2,000	867	2,000	2,000
022 Equipment	128,100	135,919	134,600	74,896	143,700	159,700
023 Ground	2,500	623	2,000	407	2,500	1,500
024 Repair & Maintenance	160,000	184,730	160,000	88,296	190,000	185,000
025 New Service Meters	110,000	61,463	100,000	18,552	45,000	75,000
026 UV Lights	35,000	28,463	35,000	0	35,000	30,000
027 Odor Control Chemical	45,000	29,887	40,000	13,106	35,900	35,000
TOTAL MAINTENANCE	522,600	546,114	518,600	222,060	554,100	533,200
INSURANCE						
030 Property/Liability	27,700	26,632	27,700	26,458	26,800	28,400
TOTAL INSURANCE	27,700	26,632	27,700	26,458	26,800	28,400
SERVICES						
014 Uniforms	19,000	16,909	19,000	8,763	17,000	19,000
035 Unemployment	0	247	0	305	(800)	0
040 Utilities	410,000	328,205	320,000	169,178	488,700	365,000
041 Dues/Subscriptions	2,500	2,064	3,400	2,020	2,600	2,700
042 Travel & Training	15,000	9,570	18,000	6,962	12,000	15,000
045 Telephone	13,500	11,806	10,700	5,078	9,300	9,300
046 Equipment Rental	51,800	69,513	51,800	16,995	60,400	61,000
047 Contract Labor	280,800	262,128	278,800	132,409	328,700	295,800
085 State Fees	47,200	46,204	46,200	47,436	47,400	47,400
TOTAL SERVICES	839,800	746,646	747,900	389,146	965,300	815,200

UTILITY FUND EXPENSE SUMMARY

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
TOTAL BOND EXPENSE	1,958,800	1,934,987	1,994,300	161,621	1,994,300	1,998,800
INTERGOVERNMENTAL PAYMENTS						
801 Transfer to General Fund	500,000	500,000	500,000	500,000	0	250,000
806 Transfer to Debt Service Fund	100,000	0	0	0	0	0
200 Water Purchases	2,753,300	3,008,972	2,805,900	1,340,202	2,997,500	3,052,800
TOTAL INTERGOV PAYMENTS	3,353,300	3,508,972	3,305,900	1,840,202	2,997,500	3,302,800
MISCELLANEOUS						
080 Bad Debt	55,000	82,446	65,000	61,063	100,000	65,000
083 Audit Fees	27,400	27,200	27,400	7,500	27,200	25,000
092 Professional Fees	35,000	34,718	35,000	17,900	70,400	51,400
095 Required Public Notices	4,000	618	4,000	864	900	1,000
3xx Issuance Costs	0	23,602	0	0	0	0
306 Amortization Adv Refunding	56,700	56,679	47,900	23,974	47,900	41,900
TOTAL MISCELLANEOUS	178,100	225,263	179,300	111,301	246,400	184,300
RESERVES						
800 Transfer to Fixed Assets	500,000	0	500,000	500,000	0	0
805 Transfer to Capital Projects	1,100,000	100,000	1,100,000	800,000	1,050,000	1,550,000
TOTAL RESERVES	1,600,000	100,000	1,600,000	1,300,000	1,050,000	1,550,000
GRAND TOTAL	10,258,700	8,715,533	10,119,700	4,826,182	9,391,800	10,162,800



WATER ADMINISTRATION

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	388,300	362,989	346,100	126,146	242,400	269,600
002 Overtime	3,000	2,532	3,000	1,328	3,000	3,000
003 Workers Compensation	3,300	3,519	3,600	3,682	3,700	3,200
004 Health Insurance	34,000	26,310	23,100	7,447	16,800	26,800
005 Social Security	29,900	27,281	26,700	9,640	18,800	20,900
006 Retirement	58,500	57,939	52,200	19,070	36,700	40,400
008 OPEB Expense	3,000	3,607	3,000	0	3,000	3,000
TOTAL PERSONNEL SERVICES	520,000	484,177	457,700	167,313	324,400	366,900
SUPPLIES						
010 Office	30,000	22,271	30,000	17,552	30,000	30,000
012 General	5,000	8,605	5,000	2,639	5,000	5,000
TOTAL SUPPLIES	35,000	30,876	35,000	20,191	35,000	35,000
MAINTENANCE						
022 Equipment	122,100	127,968	127,600	73,316	135,700	152,700
TOTAL MAINTENANCE	122,100	127,968	127,600	73,316	135,700	152,700
INSURANCE						
030 Property/Liability	4,800	4,511	4,500	4,288	4,300	4,100
TOTAL INSURANCE	4,800	4,511	4,500	4,288	4,300	4,100
SERVICES						
041 Dues & Subscriptions	700	614	1,600	205	700	700
042 Travel & Training	4,000	370	7,000	166	1,000	4,000
045 Telephone	2,000	1,365	300	160	300	300
047 Contract Labor	60,000	56,457	58,000	27,122	58,700	60,000
TOTAL SERVICES	66,700	58,806	66,900	27,653	60,700	65,000
BOND EXPENSE						
Principal Payments	1,484,200	1,484,200	1,597,700	0	1,597,700	1,643,200
301 Interest Expense	474,600	450,787	396,600	161,621	396,600	355,600
TOTAL BOND EXPENSE	1,958,800	1,934,987	1,994,300	161,621	1,994,300	1,998,800
INTERGOVERNMENTAL PAYMENTS						
801 Transfer to General Fund	500,000	500,000	500,000	500,000	0	250,000
806 Transfer to Debt Service Fund	100,000	0	0	0	0	0
TOTAL INTERGOVERNMENTAL PAYMENTS	600,000	500,000	500,000	500,000	0	250,000
MISCELLANEOUS						
080 Bad Debt	55,000	82,446	65,000	61,063	100,000	65,000
083 Audit Fees	27,400	27,200	27,400	7,500	27,200	25,000
092 Professional Fees	35,000	34,718	35,000	17,900	35,800	36,000
095 Required Public Notices	4,000	618	4,000	864	900	1,000
306 Amortization Advance Refunding	56,700	56,679	47,900	23,974	47,900	41,900
330 Issuance Cost	0	23,602	0	0	0	0
TOTAL MISCELLANEOUS	178,100	225,263	179,300	111,301	211,800	168,900
FIXED ASSETS						
Transfer to Fixed Assets	42,000	20,778	0	0	0	13,000
TOTAL FIXED ASSETS	42,000	20,778	0	0	0	13,000
GRAND TOTAL	3,527,500	3,387,366	3,365,300	1,065,683	2,766,200	3,054,400

-18.34% 10.42%

WATER OPERATIONS

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	437,000	400,578	458,100	216,634	441,900	461,600
002 Overtime	48,000	29,628	48,000	25,046	53,900	48,000
003 Workers Compensation	6,700	7,039	7,700	8,033	8,000	7,700
004 Health Insurance	63,500	53,971	57,500	22,928	55,800	80,300
005 Social Security	37,100	31,944	38,700	18,377	37,900	39,000
006 Retirement	72,500	67,614	75,700	36,105	74,100	75,500
TOTAL PERSONNEL SERVICES	664,800	590,774	685,700	327,123	671,600	712,100
SUPPLIES						
010 Office	1,000	979	1,000	850	1,100	1,000
011 Vehicle	28,000	22,321	28,000	11,285	30,000	30,000
012 General	1,000	1,088	1,000	607	1,000	1,000
013 Equipment	2,000	215	2,000	0	1,000	2,000
TOTAL SUPPLIES	32,000	24,603	32,000	12,742	33,100	34,000
MAINTENANCE						
020 Vehicle	25,000	25,949	25,000	10,107	55,000	25,000
021 Building	1,000	1,227	1,000	543	1,000	1,000
022 Equipment	3,000	5,559	4,000	653	5,000	4,000
023 Ground	1,000	295	1,000	0	500	500
024 Repair & Maintenance	70,000	76,093	70,000	34,911	80,000	75,000
025 New Service Meters	110,000	61,463	100,000	18,552	45,000	75,000
TOTAL MAINTENANCE	210,000	170,586	201,000	64,766	186,500	180,500
INSURANCE						
030 Property/Liability	10,200	9,558	10,400	9,616	9,900	10,600
TOTAL INSURANCE	10,200	9,558	10,400	9,616	9,900	10,600
SERVICES						
014 Uniforms	12,000	10,391	12,000	5,451	10,000	12,000
035 Unemployment	0	247	0	305	(800)	0
040 Utilities	160,000	136,101	120,000	67,114	195,000	150,000
041 Dues/Subscriptions	1,000	875	1,000	1,160	1,200	1,200
042 Travel & Training	8,000	6,170	8,000	4,891	8,000	8,000
045 Telephone	1,000	1,044	1,000	501	1,000	1,000
046 Equipment Rental	1,800	(39)	1,800	0	200	1,000
047 Contract Labor	60,800	51,051	60,800	14,799	70,000	60,800
085 State Fees	26,200	26,176	26,200	27,408	27,400	27,400
TOTAL SERVICES	270,800	232,016	230,800	121,629	312,000	261,400
INTERGOVERNMENTAL PAYMENTS						
200 Water Purchases	2,753,300	3,008,972	2,805,900	1,340,202	2,997,500	3,052,800
TOTAL INTERGOVERNMENTAL PAYMENTS	2,753,300	3,008,972	2,805,900	1,340,202	2,997,500	3,052,800
MISCELLANEOUS						
092 Professional Fess	0	0	0	0	34,600	15,400
TOTAL MISCELLANEOUS	0	0	0	0	34,600	15,400
FIXED ASSETS						
Transfer to Fixed Assets	0	33,339	203,600	0	204,300	111,900
TOTAL FIXED ASSETS	0	33,339	203,600	0	204,300	111,900
GRAND TOTAL	3,941,100	4,069,848	4,169,400	1,876,078	4,449,500	4,378,700

9.33% -1.59%

WASTEWATER

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	311,600	305,690	316,500	143,699	277,800	346,700
002 Overtime	35,000	18,495	35,000	15,717	32,500	35,000
003 Workers Compensation	4,400	4,692	5,200	5,355	5,400	5,700
004 Health Insurance	34,700	32,961	36,900	11,410	27,000	54,400
005 Social Security	26,500	23,897	26,900	12,053	23,700	29,200
006 Retirement	51,800	50,405	52,500	23,813	46,400	56,600
TOTAL PERSONNEL SERVICES	464,000	436,140	473,000	212,047	412,800	527,600
SUPPLIES						
010 Office	2,500	2,763	2,500	899	2,500	2,500
011 Vehicle	18,000	17,157	18,000	5,993	16,000	18,000
012 General	9,100	4,726	9,100	3,170	7,000	7,000
013 Equipment	2,000	4,485	2,000	3,386	5,000	2,000
017 Belt Press	20,000	21,546	20,000	19,430	40,000	35,000
018 Lab	11,000	9,672	11,000	3,100	10,000	10,000
TOTAL SUPPLIES	62,600	60,349	62,600	35,978	80,500	74,500
MAINTENANCE						
020 Vehicle	15,000	72,671	20,000	15,829	45,000	20,000
021 Building	1,000	5,182	1,000	324	1,000	1,000
022 Equipment	3,000	2,392	3,000	927	3,000	3,000
023 Ground	1,500	328	1,000	407	2,000	1,000
024 Repair & Maintenance	90,000	108,637	90,000	53,385	110,000	110,000
026 UV Lights	35,000	28,463	35,000	0	35,000	30,000
027 Odor Control Chemical	45,000	29,887	40,000	13,106	35,900	35,000
TOTAL MAINTENANCE	190,500	247,560	190,000	83,978	231,900	200,000
INSURANCE						
030 Property/Liability	12,700	12,563	12,800	12,554	12,600	13,700
TOTAL INSURANCE	12,700	12,563	12,800	12,554	12,600	13,700
SERVICES						
014 Uniforms	7,000	6,518	7,000	3,312	7,000	7,000
040 Utilities	250,000	192,104	200,000	102,064	293,700	215,000
041 Dues/Subscriptions	800	575	800	655	700	800
042 Travel & Training	3,000	3,030	3,000	1,905	3,000	3,000
045 Telephone	10,500	9,397	9,400	4,417	8,000	8,000
046 Equipment Rental	50,000	69,552	50,000	16,995	60,200	60,000
047 Contract Labor	160,000	154,620	160,000	90,488	200,000	175,000
085 State Fees	21,000	20,028	20,000	20,028	20,000	20,000
TOTAL SERVICES	502,300	455,824	450,200	239,864	592,600	488,800
FIXED ASSETS						
Vactor Truck Lease Payment	0	0	0	0	0	0
Transfer to Fixed Assets	29,800	35,005	22,200	0	69,900	1,192,500
TOTAL FIXED ASSETS	29,800	35,005	22,200	0	69,900	1,192,500
GRAND TOTAL	1,261,900	1,247,441	1,210,800	584,421	1,400,300	2,497,100

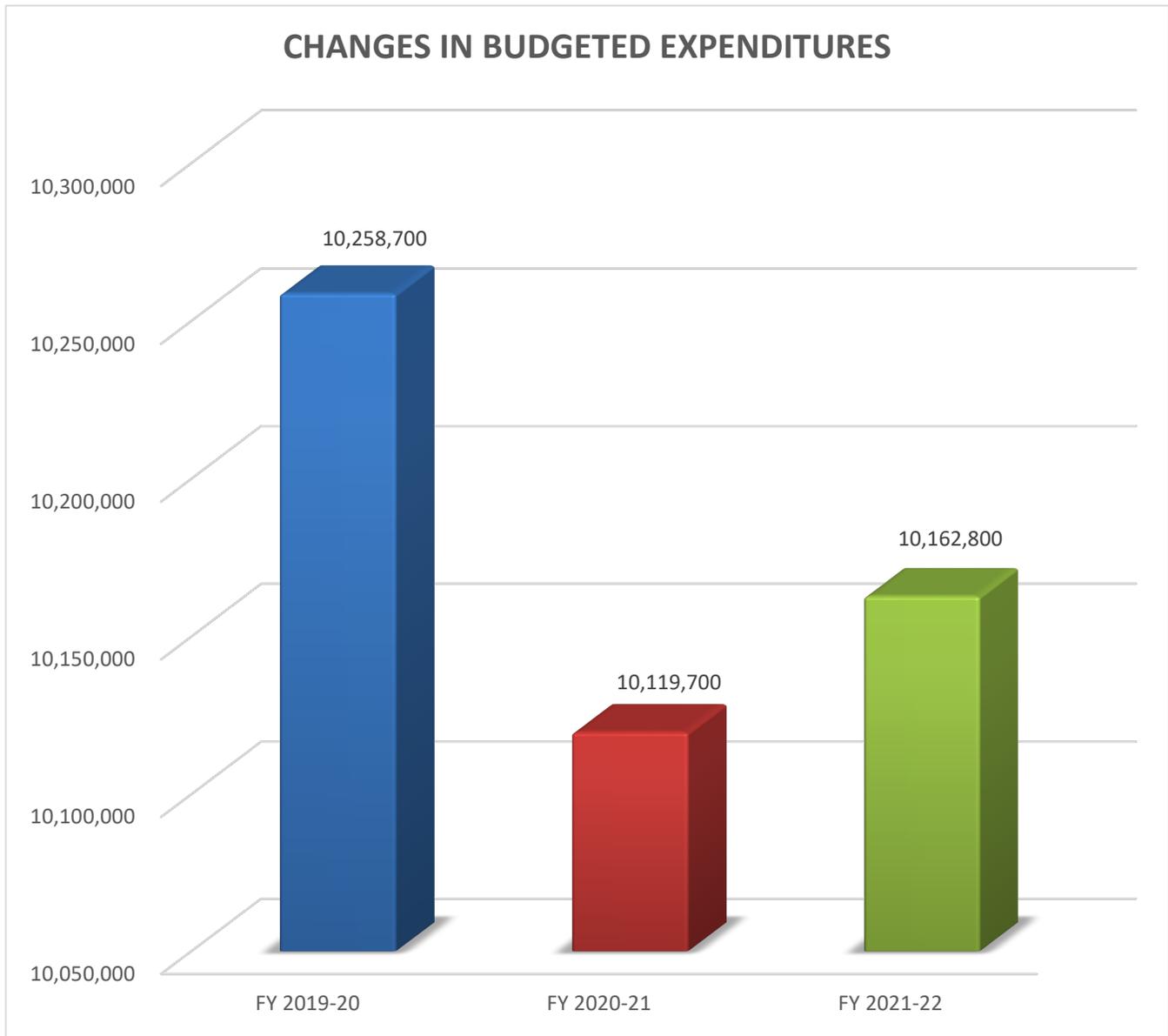
12.25%

78.33%

**UTILITY FUND
STATEMENT OF EXPENSES**

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
Water Administration	3,527,500	3,387,366	3,365,300	1,065,683	2,766,200	3,054,400
Water Operations	3,941,100	4,069,848	4,169,400	1,876,078	4,449,500	4,378,700
Wastewater	1,261,900	1,247,441	1,210,800	584,421	1,400,300	2,497,100
Reserve for Personnel	0	0	0	0	0	0
Vector Truck Lease Payment	0	0	0	0	0	0
Transfer to Fixed Assets	428,200	(89,122)	274,200	500,000	(274,200)	(1,317,400)
Transfer to Capital Projects	1,100,000	100,000	1,100,000	800,000	1,050,000	1,550,000
Contingencies	0	0	0	0	0	0
GRAND TOTAL	10,258,700	8,715,533	10,119,700	4,826,182	9,391,800	10,162,800



UTILITY FUND LONG RANGE PROJECTIONS

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BEGINNING FUND BALANCE	3,339,889	248,678	3,257,117	2,173,752	2,879,652	3,179,452	3,338,752	3,865,252	4,501,852
REVENUES:									
001 Water Income	6,200,000	6,408,369	6,254,600	5,865,400	6,100,000	6,161,000	6,407,400	6,471,500	6,730,400
002 Sewer Income	3,800,000	3,973,864	3,871,900	3,977,000	4,136,100	4,177,500	4,344,600	4,388,000	4,563,500
007 Water Tap Fees	5,000	23,036	10,000	16,000	10,000	10,000	10,300	10,300	10,600
008 Sewer Tap Fees	10,000	13,267	10,000	7,000	10,000	10,000	10,300	10,300	10,600
009 Connect Fees	80,000	74,525	80,000	70,000	80,000	80,800	81,600	82,400	83,200
020 Interest Income	55,000	34,387	30,000	17,500	17,500	17,700	17,900	18,100	18,300
070 Grant Revenue	0	0	0	27,900	0	0	0	0	0
Other	112,500	113,159	104,000	116,900	109,000	110,100	111,200	112,300	113,400
TOTAL REVENUES:	10,262,500	10,640,607	10,360,500	10,097,700	10,462,600	10,567,100	10,983,300	11,092,900	11,530,000
EXPENSES:									
001 Salaries	1,136,900	1,069,257	1,120,700	962,100	1,077,900	1,099,500	1,121,500	1,143,900	1,166,800
002 Overtime	86,000	50,655	86,000	89,400	86,000	86,000	86,000	86,000	86,000
003 Workers Comp	14,400	15,250	16,500	17,100	16,600	16,800	17,000	17,200	17,400
004 Health Insurance	132,200	113,242	117,500	99,600	161,500	180,900	202,600	226,900	254,100
005 Social Security	93,500	83,122	92,300	80,400	89,100	90,700	92,400	94,100	95,800
006 Retirement	182,800	175,958	180,400	157,200	172,500	176,000	179,600	183,100	186,800
008 OPEB Expense	3,000	3,607	3,000	3,000	3,000	3,000	3,000	3,000	3,000
PERSONNEL EXPENSES	1,648,800	1,511,091	1,616,400	1,408,800	1,606,600	1,652,900	1,702,100	1,754,200	1,809,900
01x Supplies	129,600	115,828	129,600	148,600	143,500	147,800	152,200	156,800	161,500
02x Maintenance	522,600	546,114	518,600	554,100	533,200	559,900	587,900	617,300	648,200
030 Insurance	27,700	26,632	27,700	26,800	28,400	28,700	29,000	29,300	29,600
04x Services / Uniforms	839,800	746,646	747,900	965,300	815,200	831,500	848,100	865,100	882,400
080 Bad Debt Expense	55,000	82,446	65,000	100,000	65,000	66,300	67,600	69,000	70,400
083 Audit Fees	27,400	27,200	27,400	27,200	25,000	27,400	27,400	27,400	27,400
092 Professional Fees	35,000	34,718	35,000	70,400	51,400	35,000	35,000	35,000	35,000
095 Required Public Notices	4,000	618	4,000	900	1,000	1,000	1,000	1,000	1,000
200 Water Purchases									
Total WCID #1 Debt	1,381,700	1,387,380	1,372,700	1,367,800	1,413,500	1,407,900	1,411,800	1,415,900	1,416,100
Election Water Option	147,400	146,472	150,800	147,300	156,900	158,500	160,100	161,700	163,300
Water Master Fee	3,400	3,106	3,100	3,100	3,100	3,100	3,100	3,100	3,100
Water Usage	941,500	1,192,749	1,000,000	1,200,000	1,200,000	1,212,000	1,224,100	1,236,300	1,248,700
Total WCID #1	2,474,000	2,729,707	2,526,600	2,718,200	2,773,500	2,781,500	2,799,100	2,817,000	2,831,200
Brazos River Authority	279,300	279,265	279,300	279,300	279,300	279,300	279,300	279,300	279,300
TOTAL WATER PURCHASES	2,753,300	3,008,972	2,805,900	2,997,500	3,052,800	3,060,800	3,078,400	3,096,300	3,110,500
TOTAL OPERATING EXPENSES	6,043,200	6,100,265	5,977,500	6,299,600	6,322,100	6,411,300	6,528,700	6,651,400	6,775,900
800 Transfer to Fixed Assets	500,000	0	500,000	0	0	400,000	300,000	300,000	350,000
801 Transfer to General	500,000	500,000	500,000	0	250,000	500,000	500,000	500,000	500,000
805 Transfer to Capital Projects									
Utility Fund	1,000,000	0	1,000,000	1,000,000	1,500,000	1,000,000	1,500,000	1,500,000	1,500,000
Utility Connect Fee	100,000	100,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000
Total 805 Transfer to Capital Projects	1,100,000	100,000	1,100,000	1,050,000	1,550,000	1,050,000	1,550,000	1,550,000	1,550,000
806 Transfer to Debt Service	100,000	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	2,200,000	600,000	2,100,000	1,050,000	1,800,000	1,950,000	2,350,000	2,350,000	2,400,000
BOND EXPENSE									
603 Principal Payment	160,000	160,000	170,000	170,000	175,000	180,000	125,000	0	0
301 Interest Expense	39,200	39,182	31,400	31,400	23,200	14,800	6,000	0	0
Series 2004 Bond Total	199,200	199,182	201,400	201,400	198,200	194,800	131,000	0	0
610 Principal Payment	100,000	100,000	100,000	100,000	105,000	110,000	135,000	140,000	145,000
301 Interest Expense	47,800	47,766	43,600	43,600	39,400	35,000	30,400	24,700	18,900
Series 2008 Bond Total	147,800	147,766	143,600	143,600	144,400	145,000	165,400	164,700	163,900
613 Principal Payment	135,000	135,000	0	0	0	0	0	0	0
301 Interest Expense	76,300	40,150	0	0	0	0	0	0	0
Series 2011 Bond Total	211,300	175,150	0	0	0	0	0	0	0
614 Principal Payment	284,200	284,200	292,700	292,700	303,200	311,600	0	0	0
301 Interest Expense	35,800	35,751	27,200	27,200	18,400	9,300	0	0	0
Series 2012 Ref Total	320,000	319,951	319,900	319,900	321,600	320,900	0	0	0
616 Principal Payment	120,000	120,000	125,000	125,000	125,000	125,000	0	0	0
301 Interest Expense	9,900	9,900	7,500	7,500	5,000	3,000	0	0	0
Series 2013 Ref Total	129,900	129,900	132,500	132,500	130,000	128,000	0	0	0

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BOND EXPENSE, continued									
618 Principal Payment	120,000	120,000	125,000	125,000	130,000	135,000	145,000	150,000	155,000
301 Interest Expense	73,800	73,794	71,400	71,400	68,900	66,300	63,300	59,800	55,900
Series 2014 Bond Total	193,800	193,794	196,400	196,400	198,900	201,300	208,300	209,800	210,900
620 Principal Payment	230,000	230,000	300,000	300,000	305,000	320,000	330,000	345,000	355,000
301 Interest Expense	92,100	92,125	85,200	85,200	76,200	67,100	54,300	41,100	29,000
Series 2015 Ref Total	322,100	322,125	385,200	385,200	381,200	387,100	384,300	386,100	384,000
622 Principal Payment	335,000	335,000	280,000	280,000	295,000	305,000	315,000	335,000	350,000
301 Interest Expense	122,900	122,850	112,800	112,800	104,400	95,600	86,400	73,800	60,400
Series 2016 Ref Total	457,900	457,850	392,800	392,800	399,400	400,600	401,400	408,800	410,400
624 Principal Payment	0	0	45,000	45,000	45,000	45,000	50,000	50,000	55,000
301 Interest Expense	31,100	31,138	31,100	31,100	29,300	27,500	25,700	23,700	21,700
Series 2017 Bond Total	31,100	31,138	76,100	76,100	74,300	72,500	75,700	73,700	76,700
626 Principal Payment	0	0	0	0	0	0	0	0	0
301 Interest Expense	31,800	31,763	31,800	31,800	31,800	31,800	31,800	31,800	31,800
Series 2019 Bond Total	31,800	31,763	31,800	31,800	31,800	31,800	31,800	31,800	31,800
Principal Payment	0	0	160,000	160,000	160,000	165,000	180,000	180,000	190,000
301 Interest Expense	0	5,535	23,700	23,700	21,800	19,900	17,900	15,800	13,600
Series 2020 Bond Total	0	5,535	183,700	183,700	181,800	184,900	197,900	195,800	203,600
306 Amoritization Adv Ref	56,700	56,679	47,900	47,900	41,900	35,400	28,700	26,400	24,000
330 Issuance Costs	0	23,602	0	0	0	0	0	0	0
Premium/Discounts	(86,100)	(79,167)	(69,100)	(69,100)	(62,800)	(55,800)	(46,400)	(42,200)	(37,800)
Capital Interest	0	0	0	0	0	0	0	0	0
TOTAL BOND EXPENSE	2,015,500	2,015,268	2,042,200	2,042,200	2,040,700	2,046,500	1,578,100	1,454,900	1,467,500
TOTAL EXPENSES	10,258,700	8,715,533	10,119,700	9,391,800	10,162,800	10,407,800	10,456,800	10,456,300	10,643,400
OPERATING INCOME (LOSS):	3,800	1,925,074	240,800	705,900	299,800	159,300	526,500	636,600	886,600
ENDING FUND BALANCE	3,343,689	2,173,752	3,497,917	2,879,652	3,179,452	3,338,752	3,865,252	4,501,852	5,388,452
FUND BALANCE REQUIREMENT (Three Months Operating Expense)	2,014,675	2,028,883	2,004,925	2,085,450	2,090,700	2,114,450	2,026,700	2,026,575	2,060,850



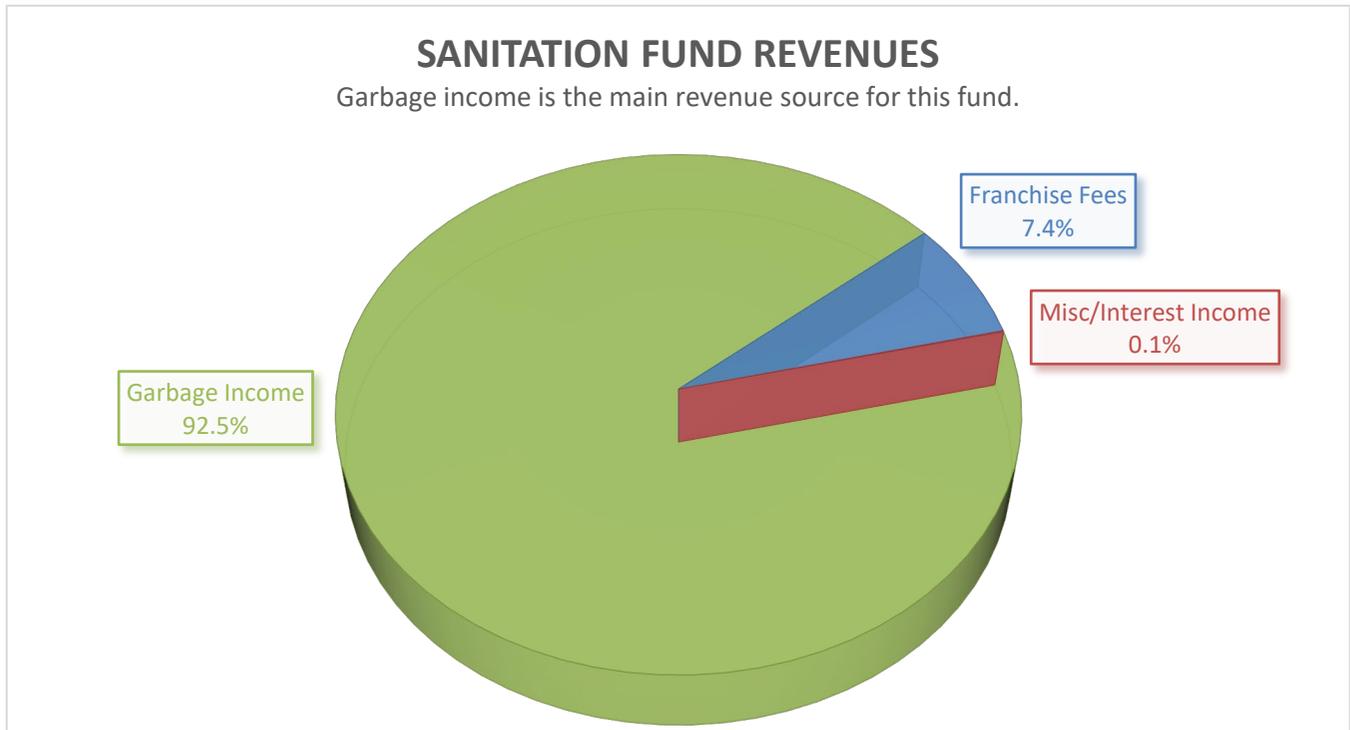
SANITATION FUND

SANITATION FUND

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
BEGINNING FUND BALANCE	90,827	78,380	229,316	147,479	147,479	197,079
REVENUES:						
004 Garbage Income	2,170,500	2,171,584	2,208,000	1,104,554	2,221,900	2,252,200
013 Drop Site Fee	0	0	0	0	0	135,100
020 Interest Income	2,500	2,619	2,000	611	700	700
021 Miscellaneous Income	1,000	1,048	1,000	654	1,200	1,000
070 Grant Revenue	0	0	0	0	400	0
084 Franchise Fees	163,500	196,923	169,200	85,354	174,400	179,600
TOTAL REVENUES	2,337,500	2,372,174	2,380,200	1,191,173	2,398,600	2,568,600
INCR (DECR) IN FUND BALANCE	(55,700)	69,099	2,200	(3,563)	49,600	143,800
ENDING FUND BALANCE	35,127	147,479	231,516	143,916	197,079	340,879

The Sanitation Fund does not have a fund balance requirement.



SANITATION DEPARTMENT

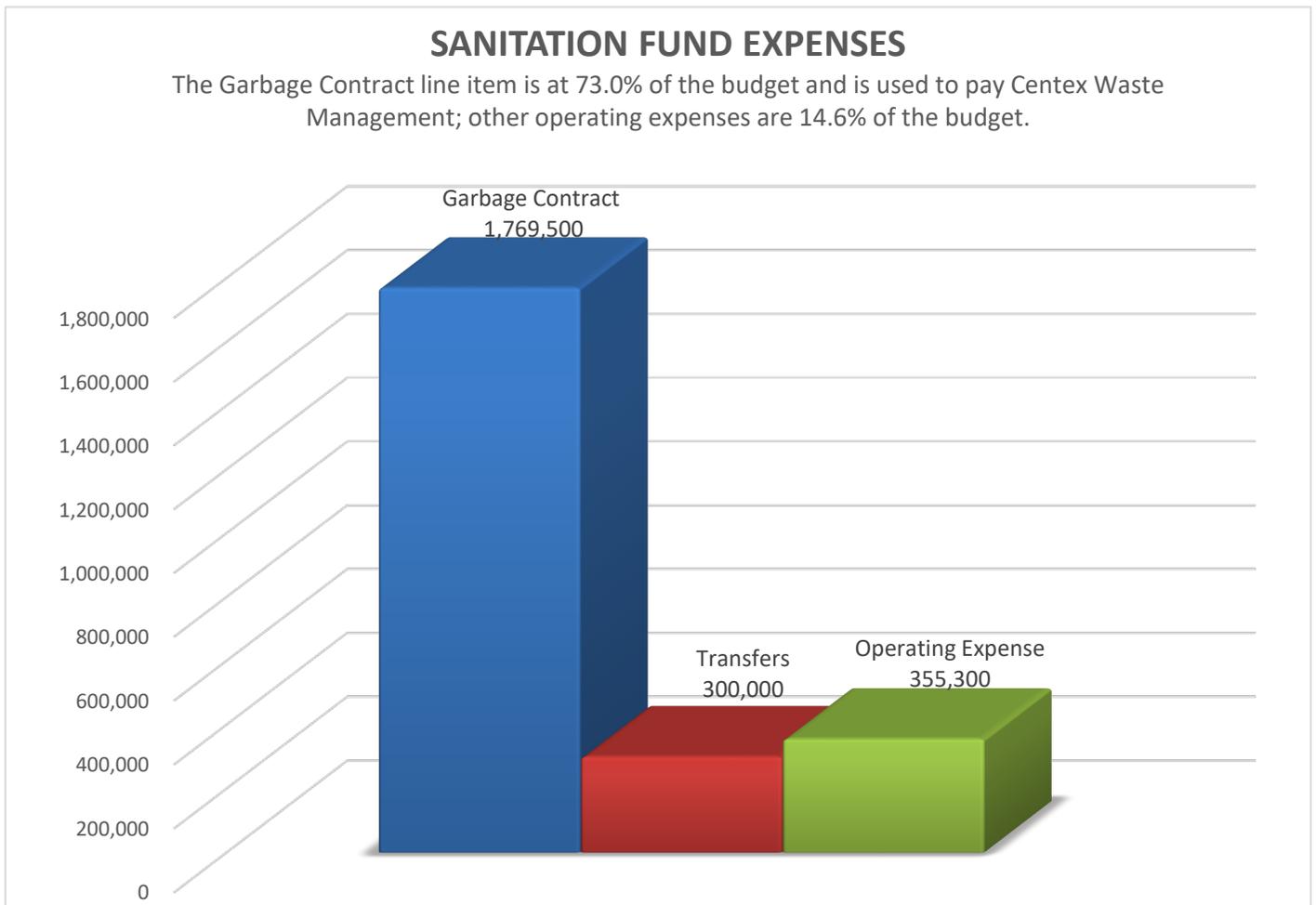
8/16/2021

	FY 2019-20	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21	FY 2021-22
	BUDGET	ACTUAL	BUDGET	MID-YEAR	PROJECTED	PROPOSED
						BUDGET
PERSONNEL SERVICES						
001 Salaries	47,200	32,943	44,100	18,408	37,300	36,500
002 Overtime	6,000	2,696	6,000	1,553	4,000	3,500
003 Workers Compensation	800	880	1,000	1,004	1,000	600
004 Health Insurance	6,100	6,334	5,200	2,251	5,500	6,700
005 Social Security	4,100	2,890	3,800	1,507	3,200	3,100
006 Retirement	8,000	5,197	7,500	2,982	6,200	5,900
008 OPEB Expense	100	211	100	0	100	100
TOTAL PERSONNEL SERVICE	72,300	51,151	67,700	27,705	57,300	56,400
SUPPLIES						
011 Vehicle	1,000	0	0	0	0	0
012 General	200	629	200	241	500	500
013 Equipment	500	0	500	0	500	500
TOTAL SUPPLIES	1,700	629	700	241	1,000	1,000
MAINTENANCE						
022 Equipment	3,000	7,504	3,000	968	3,000	3,000
TOTAL MAINTENANCE	3,000	7,504	3,000	968	3,000	3,000
INSURANCE						
030 Property/Liability	1,200	1,182	1,300	1,197	1,200	900
TOTAL INSURANCE	1,200	1,182	1,300	1,197	1,200	900
SERVICES						
014 Uniforms	900	922	900	635	900	900
040 Utilities	300	168	300	79	200	200
041 Dues & Subscriptions	100	75	0	0	0	0
042 Travel & Training	500	(75)	500	0	0	500
045 Telephone	800	858	800	366	800	800
046 Equipment Rental	1,100	1,165	1,100	555	1,200	1,100
048 Roll Off Dumpster	190,000	246,124	205,000	127,942	305,000	250,000
050 Garbage Contract	1,680,000	1,697,881	1,730,400	861,179	1,718,000	1,769,500
TOTAL SERVICES	1,873,700	1,947,118	1,939,000	990,756	2,026,100	2,023,000
MISCELLANEOUS						
049 Brush Grinding	25,000	29,700	25,000	9,900	35,000	30,000
080 Bad Debt Expense	10,000	15,249	10,000	13,569	25,000	10,000
091 Advertising	800	542	800	400	400	500
092 Professional Fees	5,500	0	5,500	0	0	0
TOTAL MISCELLANEOUS	41,300	45,491	41,300	23,869	60,400	40,500

SANITATION DEPARTMENT

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
RESERVES						
800 Transfer to Fixed Assets	100,000	100,000	100,000	75,000	100,000	150,000
801 Transfer to General Fund	300,000	150,000	225,000	75,000	100,000	150,000
TOTAL RESERVES	400,000	250,000	325,000	150,000	200,000	300,000
FIXED ASSETS						
Transfer to Fixed Assets	0	0	0	0	0	0
TOTAL FIXED ASSETS	0	0	0	0	0	0
GRAND TOTAL	2,393,200	2,303,075	2,378,000	1,194,736	2,349,000	2,424,800
					1.99%	3.23%



SANITATION FUND LONG RANGE PROJECTIONS

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BEGINNING FUND BALANCE	90,827	78,380	229,316	147,479	197,079	340,879	527,979	653,579	821,979
REVENUES:									
004 Garbage Income	2,170,500	2,171,584	2,208,000	2,221,900	2,252,200	2,297,200	2,389,100	2,436,900	2,510,000
013 Drop Site Fee	0	0	0	0	135,100	137,800	140,600	143,400	146,300
020 Interest Income	2,500	2,619	2,000	700	700	700	700	700	700
021 Miscellaneous Income	1,000	1,048	1,000	1,200	1,000	1,000	1,000	1,000	1,000
070 Grant Revenue	0	0	0	400	0	0	0	0	0
084 Franchise Fees	163,500	196,923	169,200	174,400	179,600	185,000	190,600	196,300	202,200
TOTAL REVENUES:	2,337,500	2,372,174	2,380,200	2,398,600	2,568,600	2,621,700	2,722,000	2,778,300	2,860,200
EXPENSES:									
001 Salaries	47,200	32,943	44,100	37,300	36,500	37,200	37,900	38,700	39,500
002 Overtime	6,000	2,696	6,000	4,000	3,500	3,500	3,500	3,500	3,500
003 Workers Comp	800	880	1,000	1,000	600	600	600	600	600
004 Health Insurance	6,100	6,334	5,200	5,500	6,700	7,500	8,400	9,400	10,500
005 Social Security	4,100	2,890	3,800	3,200	3,100	3,100	3,200	3,200	3,300
006 Retirement	8,000	5,197	7,500	6,200	5,900	6,000	6,200	6,300	6,400
008 OPEB Expense	100	211	100	100	100	100	100	100	100
PERSONNEL EXPENSES	72,300	51,151	67,700	57,300	56,400	58,000	59,900	61,800	63,900
01x Supplies	1,700	629	700	1,000	1,000	1,000	1,000	1,000	1,000
02x Maintenance	3,000	7,504	3,000	3,000	3,000	3,000	3,000	3,000	3,000
030 Insurance	1,200	1,182	1,300	1,200	900	900	900	900	900
04x Services / Uniforms	3,700	3,113	3,600	3,100	3,500	3,500	3,500	3,500	3,500
050 Garbage Contract	1,680,000	1,697,881	1,730,400	1,718,000	1,769,500	1,822,600	1,877,300	1,933,600	1,991,600
048 Roll Off Dumpsters	190,000	246,124	205,000	305,000	250,000	255,000	260,100	265,300	270,600
049 Brush Grinding	25,000	29,700	25,000	35,000	30,000	30,000	30,000	30,000	30,000
080 Bad Debt Expense	10,000	15,249	10,000	25,000	10,000	10,100	10,200	10,300	10,400
092 Professional Fees	5,500	0	5,500	0	0	0	0	0	0
091 Advertising	800	542	800	400	500	500	500	500	500
TOTAL OPERATING EXPENSES	1,993,200	2,053,075	2,053,000	2,149,000	2,124,800	2,184,600	2,246,400	2,309,900	2,375,400
800 Transfer to Fixed Assets	100,000	100,000	100,000	100,000	150,000	100,000	150,000	150,000	150,000
801 Transfer to General Fund	300,000	150,000	225,000	100,000	150,000	150,000	200,000	150,000	175,000
TOTAL INTERGOV PAYMENTS	400,000	250,000	325,000	200,000	300,000	250,000	350,000	300,000	325,000
TOTAL EXPENSES:	2,393,200	2,303,075	2,378,000	2,349,000	2,424,800	2,434,600	2,596,400	2,609,900	2,700,400
OPERATING INCOME (LOSS):	(55,700)	69,099	2,200	49,600	143,800	187,100	125,600	168,400	159,800
ENDING FUND BALANCE	35,127	147,479	231,516	197,079	340,879	527,979	653,579	821,979	981,779



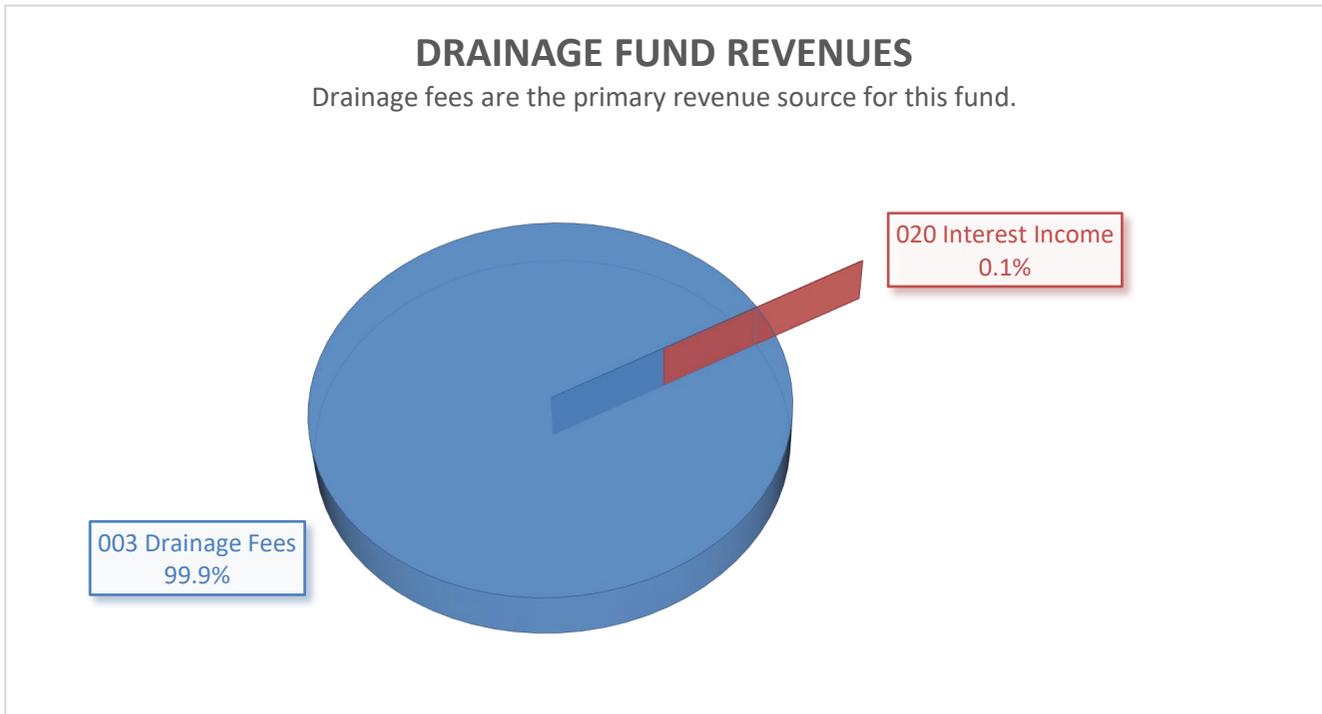
DRAINAGE FUND

DRAINAGE FUND

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
BEGINNING FUND BALANCE	35,311	17,547	57,547	55,971	55,971	48,471
REVENUES						
003 Drainage Fees	842,800	851,897	864,000	429,939	861,100	869,700
020 Interest Income	2,000	2,255	2,000	530	600	600
021 Miscellaneous Income	0	0	0	628	600	0
030 Insurance Proceeds	0	2,045	0	0	0	0
070 Grant Revenue	0	0	0	0	1,100	0
TOTAL REVENUES	844,800	856,197	866,000	431,097	863,400	870,300
INCR (DECR) IN FUND BALANCE	(2,100)	38,424	(26,800)	140,952	(7,500)	48,700
ENDING FUND BALANCE	33,211	55,971	30,747	196,923	48,471	97,171

The Drainage Fund does not have a fund balance requirement.



DRAINAGE DEPARTMENT

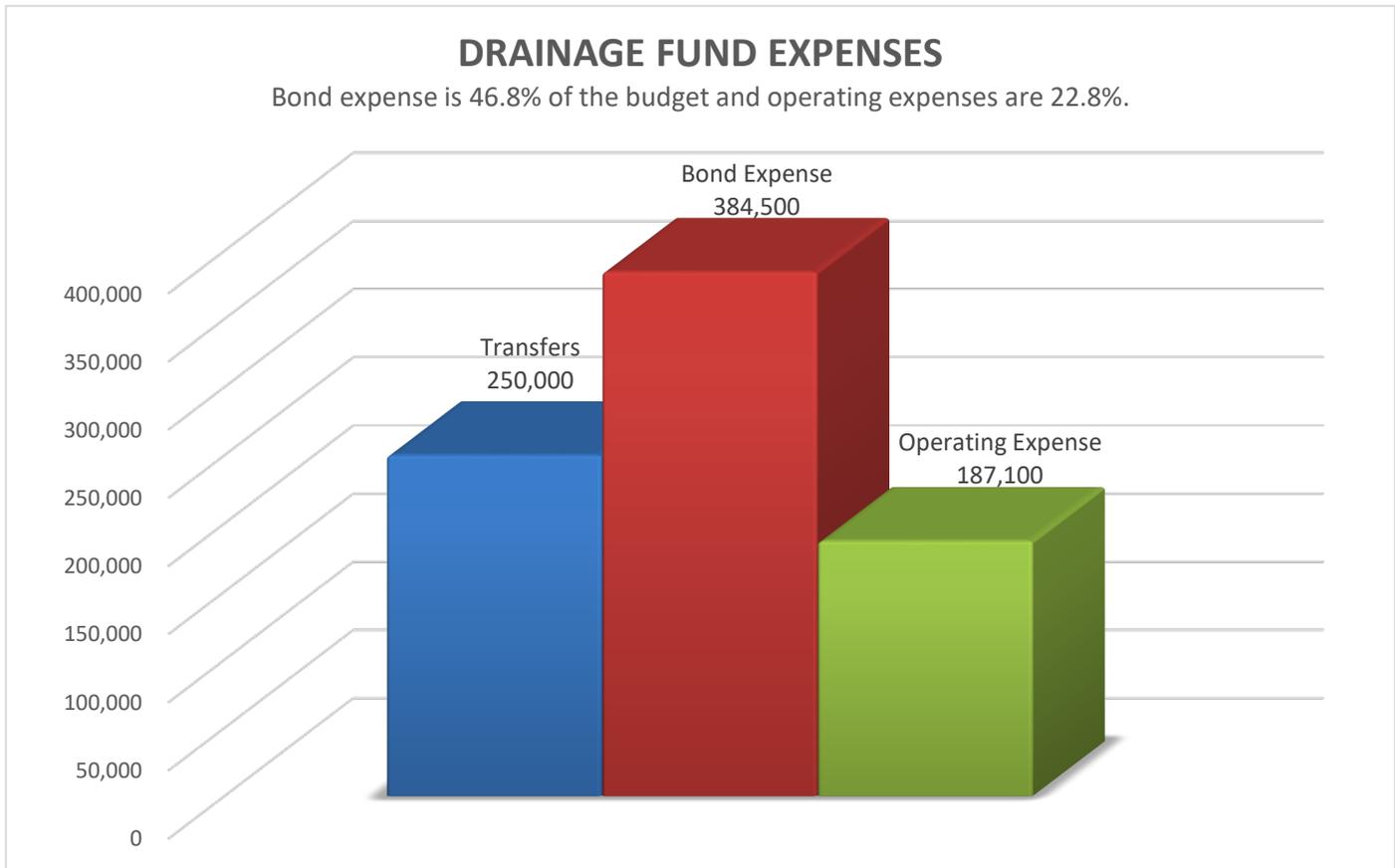
8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	88,700	84,040	88,600	44,011	82,800	95,600
002 Overtime	1,000	986	1,000	1,017	2,500	1,000
003 Workers Compensation	1,400	1,466	1,600	1,674	1,700	1,600
004 Health Insurance	14,300	8,119	8,300	3,083	6,100	10,700
005 Social Security	6,900	6,339	6,900	3,329	6,500	7,400
006 Retirement	13,400	19,790	13,400	6,727	12,800	14,300
008 OPEB Expense	500	391	500	0	500	500
TOTAL PERSONNEL SERVICE	126,200	121,131	120,300	59,841	112,900	131,100
SUPPLIES						
011 Vehicle	4,000	2,617	4,000	1,561	3,500	4,000
012 General	500	588	500	279	500	500
013 Equipment	5,000	1,135	5,000	126	5,000	5,000
TOTAL SUPPLIES	9,500	4,340	9,500	1,966	9,000	9,500
MAINTENANCE						
020 Vehicle	3,000	8,530	3,000	2,262	4,500	3,000
022 Equipment	4,000	5,844	4,000	3,507	7,000	5,000
023 Ground	30,000	5,327	30,000	1,018	9,000	20,000
TOTAL MAINTENANCE	37,000	19,701	37,000	6,787	20,500	28,000
INSURANCE						
030 Property/Liability	2,100	2,022	2,200	2,042	2,100	2,200
TOTAL INSURANCE	2,100	2,022	2,200	2,042	2,100	2,200
SERVICES						
014 Uniforms	2,500	2,018	2,500	1,088	2,000	2,500
041 Dues/Subscriptions	300	275	300	280	300	300
042 Travel & Training	1,000	527	1,000	65	600	600
046 Equipment Rental	500	67	500	0	500	500
047 Contract Labor	4,000	3,100	4,000	1,735	4,000	4,000
TOTAL SERVICES	8,300	5,987	8,300	3,168	7,400	7,900
BOND EXPENSE						
Principal Payments	206,000	206,010	238,100	0	238,100	270,700
301 Interest Expense	133,000	132,968	125,900	60,485	125,900	117,900
Amortization Adv Refunding	(5,700)	(5,730)	(4,900)	0	(4,900)	(4,100)
TOTAL BOND EXPENSES	333,300	333,248	359,100	60,485	359,100	384,500
MISCELLANEOUS						
080 Bad Debt	5,000	5,944	6,000	4,612	8,500	6,000
092 Professional Fees	500	400	400	200	400	400
095 Required Public Notices	0	0	0	1,044	1,000	2,000
TOTAL MISCELLANEOUS	5,500	6,344	6,400	5,856	9,900	8,400

DRAINAGE DEPARTMENT

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
RESERVES						
800 Transfer to Fixed Assets	225,000	225,000	200,000	75,000	200,000	100,000
805 Transfer to Capital Projects	100,000	100,000	150,000	75,000	150,000	150,000
TOTAL RESERVES	325,000	325,000	350,000	150,000	350,000	250,000
FIXED ASSETS						
Transfer to Fixed Assets	25,300	27,947	0	0	0	0
TOTAL FIXED ASSETS	25,300	27,947	0	0	0	0
GRAND TOTAL	872,200	845,720	892,800	290,145	870,900	821,600
					2.98%	-5.66%



DRAINAGE FUND LONG RANGE PROJECTIONS

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BEGINNING FUND BALANCE	35,311	17,547	57,547	55,971	48,471	97,171	81,071	95,171	110,771
REVENUES:									
003 Drainage Fees	842,800	851,897	864,000	861,100	869,700	878,400	887,200	896,100	905,100
020 Interest Income	2,000	2,255	2,000	600	600	600	600	600	600
021 Miscellaneous Income	0	0	0	600	0	0	0	0	0
022 Other Income	0	0	0	0	0	0	0	0	0
030 Insurance Proceeds	0	2,045	0	0	0	0	0	0	0
070 Grant Revenue	0	0	0	1,100	0	0	0	0	0
TOTAL REVENUES:	844,800	856,197	866,000	863,400	870,300	879,000	887,800	896,700	905,700
EXPENSES:									
001 Salaries	88,700	84,040	88,600	82,800	95,600	97,500	99,500	101,500	103,500
002 Overtime	1,000	986	1,000	2,500	1,000	1,000	1,000	1,000	1,000
003 Workers Comp	1,400	1,466	1,600	1,700	1,600	1,500	1,500	1,500	1,500
004 Health Insurance	14,300	8,119	8,300	6,100	10,700	12,000	13,400	15,000	16,800
005 Social Security	6,900	6,339	6,900	6,500	7,400	7,500	7,700	7,800	8,000
006 Retirement	13,400	19,790	13,400	12,800	14,300	14,600	14,900	15,300	15,600
008 OPEB Expense	500	391	500	500	500	500	500	500	500
PERSONNEL EXPENSES	126,200	121,131	120,300	112,900	131,100	134,600	138,500	142,600	146,900
01x Supplies	9,500	4,340	9,500	9,000	9,500	9,700	9,900	10,100	10,300
02x Maintenance	37,000	19,701	37,000	20,500	28,000	28,600	29,200	29,800	30,400
030 Insurance	2,100	2,022	2,200	2,100	2,200	2,300	2,400	2,500	2,600
04x Services / Uniforms	8,300	5,987	8,300	7,400	7,900	8,100	8,300	8,500	8,700
080 Bad Debt Expense	5,000	5,944	6,000	8,500	6,000	6,100	6,200	6,300	6,400
091/095 Advertising / Public Notices	0	0	0	1,000	2,000	2,000	2,000	2,000	2,000
092 Professional Fees	500	400	400	400	400	400	400	400	400
TOTAL OPERATING EXPENSES	188,600	159,525	183,700	161,800	187,100	191,800	196,900	202,200	207,700
800 Transfer to Fixed Assets	225,000	225,000	200,000	200,000	100,000	150,000	150,000	150,000	200,000
805 Transfer to Capital Projects	100,000	100,000	150,000	150,000	150,000	150,000	200,000	200,000	175,000
TOTAL INTERGOV PAYMENTS	325,000	325,000	350,000	350,000	250,000	300,000	350,000	350,000	375,000
602 Principal Payment	75,000	75,000	80,000	80,000	85,000	85,000	90,000	95,000	100,000
301 Interest Expense	34,600	34,568	31,400	31,400	28,100	24,500	21,000	17,200	13,200
Series 2008 Bond Total	109,600	109,568	111,400	111,400	113,100	109,500	111,000	112,200	113,200
604 Principal Payment	71,000	71,010	73,100	73,100	75,700	77,800	0	0	0
301 Interest Expense	8,900	8,931	6,800	6,800	4,700	2,400	0	0	0
Series 2012 Bond Total	79,900	79,941	79,900	79,900	80,400	80,200	0	0	0
605 Principal Payment	60,000	60,000	85,000	85,000	110,000	135,000	140,000	145,000	150,000
301 Interest Expense	89,500	89,469	87,700	87,700	85,100	81,800	77,800	73,600	69,200
Series 2018 Bond Total	149,500	149,469	172,700	172,700	195,100	216,800	217,800	218,600	219,200
300 Issuance Cost	0	0	0	0	0	0	0	0	0
603 Bond Amortization	(5,700)	(5,730)	(4,900)	(4,900)	(4,100)	(3,200)	(2,000)	(1,900)	(1,700)
TOTAL BOND EXPENSE	333,300	333,248	359,100	359,100	384,500	403,300	326,800	328,900	330,700
TOTAL EXPENSES	846,900	817,773	892,800	870,900	821,600	895,100	873,700	881,100	913,400
OPERATING INCOME (LOSS):	(2,100)	38,424	(26,800)	(7,500)	48,700	(16,100)	14,100	15,600	(7,700)
ENDING FUND BALANCE	33,211	55,971	30,747	48,471	97,171	81,071	95,171	110,771	103,071



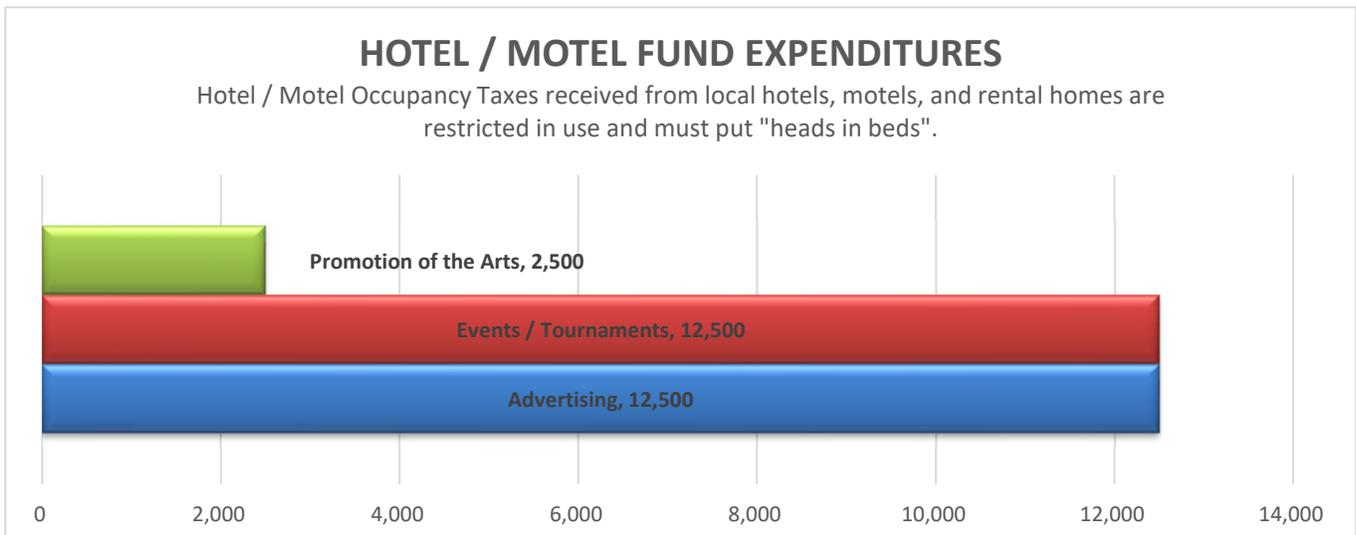
HOTEL MOTEL FUND
HOTEL TAX TWO-STEP

HOTEL MOTEL FUND

8/16/2021

FY 2021-22

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	PROPOSED BUDGET
BEGINNING FUND BALANCE	274,586	276,380	345,880	361,295	361,295	434,295
REVENUES:						
020 Interest Income	3,900	2,860	2,500	357	400	400
201 Net Value of Investments	0	41	0	0	0	0
706 Hotel Tax Revenue	95,000	100,277	85,000	33,605	95,000	105,000
710 HOT Distribution - Bell County	4,000	4,237	4,000	5,120	5,100	4,500
TOTAL REVENUES	102,900	107,415	91,500	39,082	100,500	109,900
EXPENDITURES:						
091 Advertising						
Chamber Events	5,000	5,000	5,000	2,500	5,000	5,000
Food & Wine Festival	7,500	7,500	7,500	3,750	7,500	7,500
Miscellaneous Advertising	0	0	0	0	0	0
Total Advertising	12,500	12,500	12,500	6,250	12,500	12,500
094 Events / Tournaments						
Chamber Tournaments	7,500	7,500	7,500	3,750	7,500	7,500
City Tournaments	5,000	0	5,000	0	5,000	5,000
Total Events / Tournaments	12,500	7,500	12,500	3,750	12,500	12,500
095 Promotion of the Arts						
Food & Wine Festival	2,500	2,500	2,500	1,250	2,500	2,500
Total Promotion of the Arts	2,500	2,500	2,500	1,250	2,500	2,500
TOTAL EXPENDITURES	27,500	22,500	27,500	11,250	27,500	27,500
INCR (DECR) IN FUND BALANCE	75,400	84,915	64,000	27,832	73,000	82,400
ENDING FUND BALANCE	349,986	361,295	409,880	389,127	434,295	516,695



HOTEL MOTEL FUND LONG RANGE PROJECTIONS

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BEGINNING FUND BALANCE	274,586	276,380	345,880	361,295	434,295	516,695	599,695	683,795	768,995
REVENUES:									
020 Interest Income	3,900	2,860	2,500	400	400	400	400	400	400
201 Net Value of Investments	0	41	0	0	0	0	0	0	0
706 Hotel / Motel Tax	95,000	100,277	85,000	95,000	105,000	106,100	107,200	108,300	109,400
710 HOT Distribution - Bell Cty	4,000	4,237	4,000	5,100	4,500	4,000	4,000	4,000	4,000
801 Transfer from General Fund	0	0	0	0	0	0	0	0	0
TOTAL REVENUES:	102,900	107,415	91,500	100,500	109,900	110,500	111,600	112,700	113,800
EXPENSES:									
091 Advertising	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
094 Events	12,500	7,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
095 Promotion of the Arts	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
TOTAL EXPENSES:	27,500	22,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500
OPERATING INCOME (LOSS):	75,400	84,915	64,000	73,000	82,400	83,000	84,100	85,200	86,300
ENDING FUND BALANCE	349,986	361,295	409,880	434,295	516,695	599,695	683,795	768,995	855,295



THE HOTEL TAX "TWO-STEP"

By **Bill Longley**, TML General Counsel

In the grand scheme of things, city hotel occupancy taxes account for just a small amount of city revenue. Property taxes and sales taxes are far more important to most cities. Why does it seem, then, that hotel taxes generate so much confusion and controversy?

The answer is this: hotel taxes, unlike most other taxes, are levied on a specific category of businesses – hotels. As a result, these businesses tend to pay close attention to how cities spend these funds. Spend city sales taxes in a controversial way, and no particular category of business feels singled out enough to raise a fuss. Perceived misuses of hotel taxes, on the other hand, are a different story.

Fortunately, it's very easy for a city official to remember how to legally spend hotel taxes. A city simply needs to remind itself to always follow the "two-part test." The key element of a two-part test is – surprise – that it has two parts! Cities frequently remember to meet one element of the test, but then entirely forget the other part. This article will succinctly describe the two-part test, and then describe some common situations to which we can apply the test.

Part One: Heads in Beds

The first element of the two-part test is this: every expenditure of hotel taxes must generally put "heads in beds." State law requires local hotel tax expenditures to "promote tourism and the convention and hotel industry." What this means is that every funded project must attract overnight tourists to the city's hotels and motels or have some other direct economic impact at an area hotel, thus promoting the city's hotel industry.

For example, how about a weekend-long arts and crafts show? There's a very good chance that out-of-town guests might come to visit such an event, so expenditure of hotel tax money on that event would likely qualify.

On the other hand, what about a quilting bee at a local retirement home? While a worthy cause, the quilting bee is unlikely to attract overnight tourists and, therefore, probably wouldn't qualify to receive hotel tax funds.

Part Two: The Nine Categories

Once a project has cleared the first part of the test, it's time for – you guessed it – the second part of the test. Here it is: every expenditure of local hotel taxes must *also* fit into one of nine statutorily authorized categories. These are the nine categories: (1) convention and visitor centers; (2) convention delegate registration; (3) advertising and promotional programs to attract tourists and visitors to the city; (4) promotion of the arts; (5) historical restoration and preservation; (6) sporting events in a county under one million in population; (7) enhancing or upgrading existing sports facilities or sports fields (only in certain cities); (8) tourist transportation systems; and (9) signage directing the public to sights and attractions that are frequently visited by hotel guests in the city.

Thus, even if an event puts heads in beds or otherwise economically benefits area hotels, it cannot receive hotel tax money unless it *also* fits into one of the nine categories. For instance, what about a livestock auction that will attract attendees from surrounding counties? While that event is likely to attract overnight tourists, it doesn't fit neatly into one of the nine categories. Therefore, it's likely not a valid recipient of hotel tax money.

It's not enough to meet one of the two prongs of the two-part test. A city must meet both! The following are some real-life examples that have been the focus of inquiries received by the Texas Municipal League (TML) legal department.

Fireworks, Anyone?

The prototype hotel tax controversy is an event like a fireworks show or a parade. Cities frequently ask if they can fund a fireworks show with hotel tax money.

Let's subject a fireworks show to the two-part test. Does a fireworks show put heads in beds? The answer is "probably not," unless it is a truly spectacular event. But let's give it the benefit of the doubt. Suppose the Town of Pyrotechnic,

Texas, truly does put on a fireworks extravaganza that attracts tourists from around the state. So far, so good.

But what about the second part of the test – the nine categories? Do fireworks shows fit neatly into any of the nine? Not really. Some may argue that such shows “advertise” the city, but this is likely not what that category means. Advertising the city literally means some sort of print or other media that explicitly promotes the city. Otherwise, a city could simply say that any popular event “advertises” the city that holds it. Direct funding of fireworks displays and the like are usually not a very good fit.

Signs of the Times?

Another frequent question concerns highway signs promoting the city. May a city fund a billboard touting the city’s attractions, restaurants, and hotels? Let’s put it to the two-part test. Heads in beds? Well, why not? If a billboard encourages motorists to stop in town, those motorists might stay the night, whereas without the sign they would have driven on to the next city. This is exactly what the statute intends. The nine categories? How about advertising? Prior to 2009, a convincing argument could be made that because a billboard literally advertises the city it refers to, that it would fit within the advertising category. All doubt was erased in 2009, when the Texas legislature added the ninth category – signage directing the public to sights and attractions. Wayfinding signs for tourist attractions are a perfect fit for hotel occupancy tax expenditures.

Chambers of Commerce?

Cities frequently wonder if they can fund the local chamber of commerce using hotel tax money. Do chambers put heads in beds? Maybe, but maybe not. Chambers of commerce are typically charged with promoting economic development, not tourism. Even assuming a chamber *does* promote tourism though, how about the nine categories? Funding a chamber doesn’t, in itself, fall into any of the nine categories.

Fortunately, there is an easy solution. The laws governing hotel tax expenditures permit the city to delegate expenditure of hotel tax money to another entity, typically a chamber or convention and visitor bureau. As long as the chamber spends the money on projects that otherwise meet the two-part test mentioned above, it’s fine to delegate some funds to them. There must be a written contract laying out the duties of the chamber, though. Also, the chamber must keep the hotel funds in an account separate from its general operating fund.

Arts Organizations

City arts organization proposals are a common source of questions on hotel tax expenditures. Arts councils throughout the state know that promotion of the arts is one of the nine categories on which city hotel taxes may be expended. Cities know this because these arts groups frequently seek local hotel tax funding.

Cities should encourage arts groups to seek funding for their festivals and shows that attract overnight tourists to the city or otherwise have a financial impact on area hotels. By limiting arts expenditures to such costs, a city can ensure its expenditure meets both parts of the test.

Don’t Forget to Report

Legislation passed in 2017 requires cities to annually report hotel occupancy tax information to the comptroller, including information on how the funds are spent. Not later than February 20 of each year, a city that imposes a hotel occupancy tax must submit to the comptroller information that includes the city’s hotel occupancy tax rate, the amount of revenue generated by the tax, and the amount and percentage of the revenue spent for each of the following purposes:

- Convention or information centers
- Convention delegates registration
- Advertising to attract tourists
- Arts promotion and improvement
- Historical restoration and preservation projects
- Signage directing the public to sights and attractions

Cities must comply with the annual reporting requirements by either submitting the report to the comptroller on a form prescribed by the comptroller, or alternatively providing the comptroller a direct link to, or a clear statement describing the location of, the information required to be reported that is posted on the city’s website. City reporting data can be accessed at <https://comptroller.texas.gov/transparency/local/hotel-receipts>.

What Else?

There are numerous other technical details about how to legally expend hotel tax funds. In truth, by simply learning and remembering the two-part test, city officials are 99 percent of the way toward full compliance with hotel tax laws. City officials with questions about the hotel occupancy tax should call the TML legal department at 512-231-7400. ★



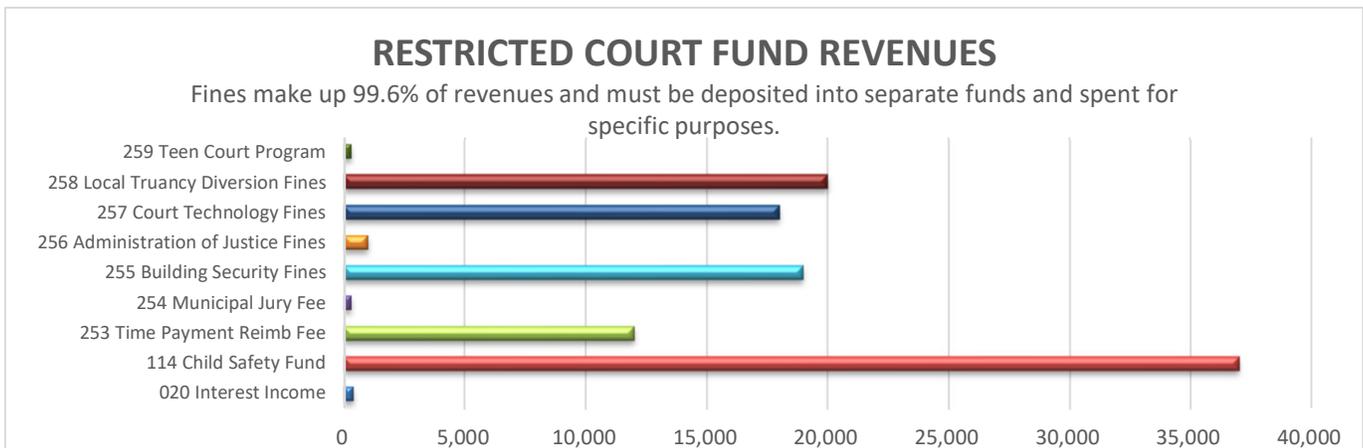
**RESTRICTED COURT
FUND**

RESTRICTED COURT FUND

8/16/2021

FY 2021-22

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	PROPOSED BUDGET
BEGINNING FUND BALANCE	187,636	188,821	187,721	171,461	171,461	194,761
REVENUES:						
020 Interest Income	4,000	2,185	1,800	343	400	400
114 Child Safety Fund	45,000	37,723	37,000	35,013	37,000	37,000
253 Time Payment Reimb Fee	0	6,800	7,000	5,910	12,000	12,000
254 Municipal Jury Fee	0	253	500	169	300	300
255 Building Security Fines	13,000	18,977	24,000	9,274	19,000	19,000
256 Administration of Justice Fines	3,000	1,903	2,000	383	800	1,000
257 Court Technology Fines	18,000	18,841	25,000	8,058	17,000	18,000
258 Local Truancy Diversion Fines	25,000	24,878	32,000	10,166	20,000	20,000
259 Teen Court Program	300	360	300	200	300	300
TOTAL REVENUES	108,300	111,920	129,600	69,516	106,800	108,000
EXPENDITURES						
Supplies / Safety Expenses						
012 Child Safety Fund Supplies	0	0	0	0	0	0
616 School Safety Expenses	0	29,280	0	0	0	0
Total Supplies / Safety Expenses	0	29,280	0	0	0	0
801 Transfers to General Fund						
Building Security Fund	10,000	20,000	1,000	1,000	1,000	1,000
Administration of Justice Fund	0	0	2,500	2,500	2,500	4,000
Court Technology Fund	15,000	30,000	15,000	15,000	15,000	15,000
Local Truancy Diversion Fund	30,000	35,000	30,000	30,000	30,000	30,000
Child Safety Fund	35,000	15,000	35,000	35,000	35,000	35,000
Total Transfers to General Fund	90,000	100,000	83,500	83,500	83,500	85,000
TOTAL EXPENDITURES	90,000	129,280	83,500	83,500	83,500	85,000
INCR (DECR) IN FUND BALANCE	18,300	(17,360)	46,100	(13,984)	23,300	23,000
ENDING FUND BALANCE	205,936	171,461	233,821	157,477	194,761	217,761



**Q** What is the local consolidated court fee?

A Senate Bill 346, which became effective in 2019, consolidated a handful of local option municipal court fees into one fee. The resulting "local consolidated court fee" is a \$14 fee assessed on a person convicted of a non-jailable misdemeanor. Tex. Loc. Gov't Code § 134.103(a). The city is responsible for collecting the fee and establishing four different accounts to which the fee revenue is assigned. The fee revenue is apportioned as follows: (1) 35.7143 percent (\$5.00 of each fee) to the Local Truancy Prevention and Diversion Fund; (2) 35 percent (\$4.90) to the Municipal Court Building Security Fund (3) 28.5714 percent (\$4.00) to the Municipal Court Technology Fund; and (4) .7143 percent (\$.10) to the Municipal Jury Fund. *Id.* § 134.103(b).

Senate Bill 346 removed the "local option" component of the municipal court building security, municipal court technology, and juvenile case manager fee. Instead of adopting an ordinance to impose each of those fees, every city is now required to assign a portion of the local consolidated court fee revenue to building security, court technology, and juvenile case managers (through the local truancy prevention and diversion fund), without regard for whether or not the city formally adopted the fee.

Q The fee is applied only to people "convicted" of offenses. How is that term interpreted?

A The Code of Criminal Procedure defines "conviction" quite broadly with respect to triggering the local consolidated court fee. A person is considered to have

been convicted in a case, for purposes of collecting the fee, if: (1) a judgment, a sentence, or both a judgment and a sentence, are imposed on the person; (2) the person receives community supervision, deferred adjudication, or deferred disposition; or (3) the court defers final disposition of the case or imposition of the judgment and sentence. *Id.* § 134.002(b). Thus, most routine dispositions of criminal cases in municipal court, short of acquittal or dismissal, trigger the fee.

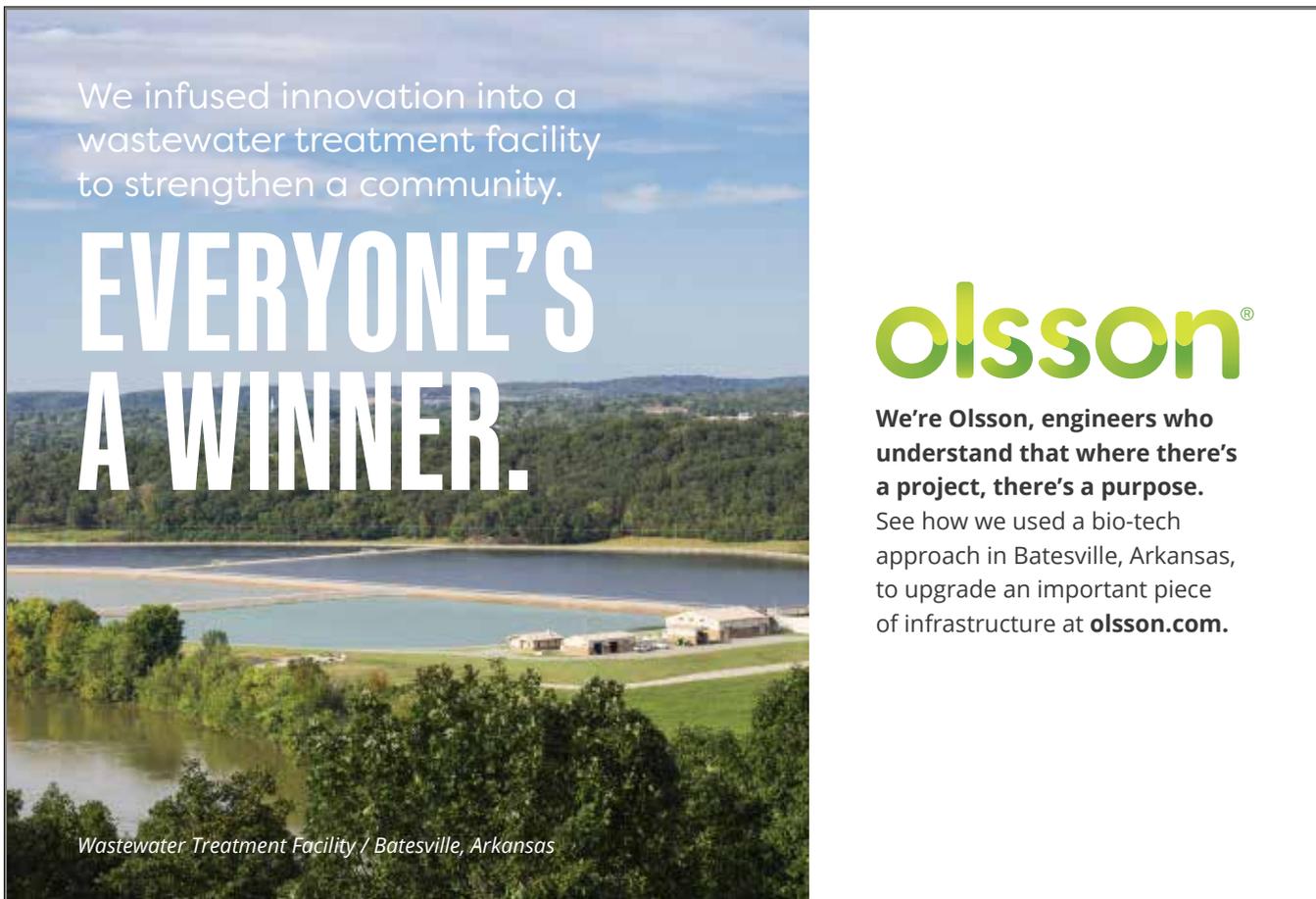
Q How is the local consolidated court fee collected?

A The municipal court clerk is required to collect the local consolidated court fee and remit the revenue to the city treasurer, who then must deposit the funds in the municipal treasury. *Id.* §§ 134.002(a)(2) and 134.0051.

Q What may money in the local truancy prevention and diversion fund be spent on?

A Prior to the passage of S.B. 346, cities had the option to adopt an ordinance establishing a juvenile case manager fee. The bill repealed that authority. Instead, it establishes the local truancy prevention and diversion fund and authorizes the local consolidated court fee revenue dedicated to the fund to be used in the same ways as the juvenile case manager fee.

A city may use money in the local truancy prevention and diversion fund to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses related to the position of a juvenile case manager employed pursuant to Code of Criminal Procedure Art. 45.056. *Id.* § 134.156(a). If there is money left in the fund after those costs are paid, a juvenile case manager is authorized—subject to the direction of the city council and on approval by the municipal court—to direct the remaining money to be used to implement programs directly related to the duties of the juvenile case manager, including juvenile alcohol and



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substance abuse programs, educational and leadership programs, and any other projects designed to prevent or reduce the number of juvenile referrals to the court. *Id.* § 134.156(a).

Q What if the city does not employ a juvenile case manager?

A The statute is unclear on this point. Because the city council maintains some discretion to spend funds that aren't used on the juvenile case manager on programs directly related to the duties of a juvenile case manager, cities without juvenile case managers might be able to spend funds in this manner. However, the statute expressly prohibits money in the local truancy prevention and diversion fund from being used to supplement the income of an employee whose primary role is not that of a juvenile case manager. *Id.* § 134.156(b).

Q What may money in the municipal court building security fund be spent on?

A The revenue in the municipal court building security fund may be spent only to finance security personnel, services, and items related to buildings that house the operations of municipal courts, including:

- (1) X-ray machines and conveying systems;
- (2) Handheld metal detectors;
- (3) Walkthrough metal detectors;
- (4) Identification cards and systems;
- (5) Electronic locking and surveillance equipment;
- (6) Video teleconferencing systems;
- (7) Bailiffs of contract security personnel during times when they are providing appropriate security services;
- (8) Signage;
- (9) Confiscated weapon inventory and tracking systems;

- (10) Locks, chains, alarms, or similar security devices;
- (11) Bullet-proof glass;
- (12) Continuing education on security issues for court and security personnel; and
- (13) Warrant officers and related equipment.

Tex. Crim. Proc. Code § 102.017(c).

Q What may oney in the municipal court technology fund be spent on?

A The fees in the municipal court technology fund may be spent only to purchase or maintain technological enhancements for a municipal court's operations, including: (1) computer systems; (2) computer networks; (3) computer hardware; (4) computer software; (5) imaging systems; (6) electronic kiosks; (7) electronic ticket writers; and (8) docket management systems. *Id.* § 102.0172(b).

Q What may money in the municipal jury fund be spent on?

A Revenue allocated to the municipal jury fund may be used by a city to fund only juror reimbursements and otherwise finance jury services. Tex. Loc. Gov't Code § 134.154.

Q What are child safety fines?

A Separate and apart from the local consolidated court fee, cities may (and in some cases must) collect fines that are to be used for child safety.

Cities under 850,000 population may adopt an optional municipal court fine on parking violations, if the city has a parking ordinance that provides penalties for violations. For cities under 850,000 population, the optional court fine can be any amount up to \$5 and is paid on conviction of a

parking violation, just as with other court costs. Tex. Crim. Proc. Code § 102.014(b).

Cities with a population greater than 850,000 and that have adopted parking ordinances must levy the fine in an amount between \$2 and \$5. *Id.* § 102.014(a).

Q How is the child safety fine adopted?

A A city council in a city with a population less than 850,000 must adopt the child safety fine by “order.” *Id.* § 102.014(b). In practice, an order would likely be no different from a resolution.

Q What can the proceeds of the fine be spent on?

A That depends on population: **Cities under 850,000 population:** If the city operates a school crossing guard program, the proceeds of the fine must be spent on that program. If the city does not operate a school crossing guard program, the city may either deposit the additional money in an interest-bearing account or expend it for programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention. *Id.* § 102.014(g). A city under 850,000 population is also authorized to spend the additional money on programs designed to enhance public safety and security. *Id.*

Cities over 850,000 population: The city must deposit the proceeds of the fine into the required municipal child safety trust fund under Chapter 106 of the Local Government Code. *Id.* § 102.014(f). With the exception of spending money on programs designed to enhance public safety and security, money in that fund is to be spent in a similar fashion to smaller cities above: school crossing guard programs, or other child safety and health initiatives. Tex. Loc. Gov’t Code § 106.003.

Q In addition to the optional parking violation fine, are there other fines that must be spent on child safety?

A Yes, school crossing zone violations and violations for improperly passing a stopped school bus trigger an automatic \$25 fine that must be spent in the same manner as the optional parking violation court cost. Tex. Crim. Proc. Code § 102.014(c). ★



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The logo features two vertical grey bars with a top and bottom flared section, resembling a stylized 'H' or 'II'. A large, five-pointed star is centered between the bars. The star is filled with a pink-to-white gradient and has a fine, grid-like texture. The text 'EMPLOYEE BENEFIT FUND' is overlaid on the star in a bold, black, sans-serif font.

**EMPLOYEE BENEFIT
FUND**

EMPLOYEE BENEFITS FUND

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
BEGINNING FUND BALANCE	3,705	3,285	4,853	4,678	4,678	5,318
REVENUES						
020 Interest Income	2,000	1,393	1,300	465	700	700
TOTAL REVENUES	2,000	1,393	1,300	465	700	700
EXPENDITURES						
Bank Fees	0	0	0	60	60	0
TOTAL EXPENDITURES	0	0	0	60	60	0
INCR (DECR) IN FUND BALANCE	2,000	1,393	1,300	405	640	700
ENDING FUND BALANCE	5,705	4,678	6,153	5,083	5,318	6,018

The Employee Benefits Fund was created to reduce the premium tax paid by the City to an insurance carrier for eligible lines of coverage. It is a pass-through account for the collection and payment of insurance premiums.





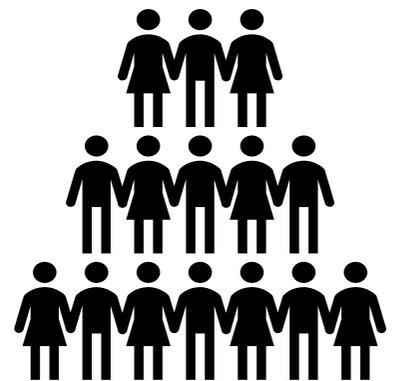
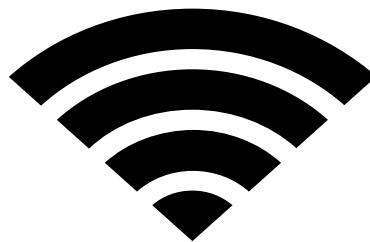
CORONAVIRUS FUND

CORONAVIRUS FUND

8/16/2021

	FY 2019-20 BUDGET	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2020-21 MID-YEAR	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED BUDGET
BEGINNING FUND BALANCE	0	0	0	0	0	0
REVENUES:						
020 Interest Income	0	0	0	0	0	2,000
070 Grant Revenue	0	0	0	0	0	4,000,000
801 Transfer from General Fund	0	0	0	0	0	5,150,700
TOTAL REVENUES	0	0	0	0	0	9,152,700
EXPENDITURES:						
Fixed Assets:						
Coronavirus Relief Fund	0	0	0	0	0	1,297,200
Coronavirus State / Local Recovery Fund (ARPA)	0	0	0	0	0	611,100
Total Fixed Assets	0	0	0	0	0	1,908,300
Capital Improvement Projects:						
Coronavirus State / Local Recovery Fund (ARPA)	0	0	0	0	0	2,872,500
Total Capital Improvement Projects	0	0	0	0	0	2,872,500
TOTAL EXPENDITURES	0	0	0	0	0	4,780,800
INCR (DECR) IN FUND BALANCE	0	0	0	0	0	4,371,900
ENDING FUND BALANCE	0	0	0	0	0	4,371,900

Eligible uses of the Coronavirus State and Local Recovery Funds include public health emergency response, water and sewer infrastructure investments, broadband projects, and payroll expenses.



CORONAVIRUS FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BEGINNING FUND BALANCE	0	0	0	4,371,900	1,061,600	1,062,600	1,063,600
REVENUES:							
020 Interest Income	0	0	2,000	2,000	1,000	1,000	1,000
070 Grant Revenue	0	0	4,000,000	0	0	0	0
801 Transfer from General	0	0	5,150,700	0	0	0	0
TOTAL REVENUES:	0	0	9,152,700	2,000	1,000	1,000	1,000
EXPENSES:							
Fixed Assets:							
Coronavirus Relief Fund							
705 Equipment	0	0	615,600	0	0	0	0
707 Vehicles	0	0	681,600	0	0	0	0
Subtotal Coronavirus Relief Fund	0	0	1,297,200	0	0	0	0
Coronavirus State and Local Recovery Fund							
715 Equipment	0	0	611,100	0	0	0	0
Subtotal Coronavirus State and Local Recovery Fund	0	0	611,100	0	0	0	0
Total Fixed Assets	0	0	1,908,300	0	0	0	0
Capital Improvement Projects:							
Coronavirus State and Local Recovery Fund							
WA-036 Beeline Drive Waterline Drive Replacement	0	0	440,000	0	0	0	0
WA-510 Cedar Knob Waterline Upgrade	0	0	406,500	406,500	0	0	0
WW-401 VFW Lift Station Upgrade	0	0	50,000	0	0	0	0
WW-519 Rummel Raod Lift Station Upgrade	0	0	991,000	0	0	0	0
WW-Manhole Rehab (WWTP to Indian Oaks Dr)	0	0	0	650,000	0	0	0
WW-Manhole Rehab (FM 2410)	0	0	0	240,000	0	0	0
DR-Fuller Lane / Tye Valley Cross Drainage Replacement	0	0	65,000	0	0	0	0
DR-Alberta Circlue Drainage Improvements	0	0	0	518,000	0	0	0
DR-Reconstruct Concrete Drainage Channel (Preswick/Lantana)	0	0	253,600	0	0	0	0
DR-Storm Water Improvements @ 208 Cherokee Dr	0	0	0	375,800	0	0	0
DR-Storm Water Improvements @ 715 Jason Dr	0	0	0	669,800	0	0	0
DR-Thoroughbed Estates Drainage (French Drain)	0	0	625,400	0	0	0	0
DR-Thoroughbed Estates Drainage (Tanglewood)	0	0	0	452,200	0	0	0
BD-520 Stairwell and Grating Safety Improvements	0	0	41,000	0	0	0	0
Total Capital Improvment Projects	0	0	2,872,500	3,312,300	0	0	0
TOTAL EXPENSES	0	0	4,780,800	3,312,300	0	0	0
INCREASE (DECREASE) IN FUND BALANCE	0	0	4,371,900	(3,310,300)	1,000	1,000	1,000
ENDING FUND BALANCE	0	0	4,371,900	1,061,600	1,062,600	1,063,600	1,064,600



FEE SCHEDULE

CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE

OCTOBER 1, 2021 TO SEPTEMBER 30, 2022

The City of Harker Heights reserves the right to add a 25% administrative fee for any services provided by contract.

ADMINISTRATIVE FEES

Paper Copy (per page/side)	\$0.10
Nonstandard Copies	See Texas Administrative Code Rule §70.3
Franchise Fee for Taxicab (per vehicle, per year)	\$25.00
Garage Sale Permit (limited to 2 per year, per address)	FREE
Returned Check/Returned ACH/Credit Card Chargeback Fee.....	\$30.00
Processing Fee for Refunding of Credit Card Payments.....	\$5.00
Sexually Oriented Business	
• Application (one-time fee)	\$500.00
• Work Permit	\$25.00
• Replacement	\$10.00
• Renewal (annual)	\$250.00
Solicitor Permit	\$200.00
• Plus Technology/Convenience Fee – My Permit Now (per permit)	\$5.00
• Itinerate Merchant	additional \$50 per employee
Special Event Application Fee (non-refundable) – Non-Commercial	\$15.00
Special Event Application Fee (non-refundable) – Commercial	\$45.00
• Plus Technology/Convenience Fee – My Permit Now (per permit)	\$5.00
Grass Cutting Private Property (Nuisance Abatement)	actual cost + \$100; \$200 minimum
Graffiti Abatement (per hour)	\$50.00
Small Cell Facility Application Fee	\$25.00
Small Cell Facility Right-of-Way Annual Fee	\$250.00
Small Cell Facility Attachment to City Structure Annual Fee.....	\$336.00

ADMINISTRATIVE ABATEMENT OF SEDIMENTATION

Applies to individual homebuilders and requires them to have in place measures to prevent silt runoff into City streets per the erosion-sedimentation control ordinance.

Street Sweeper (per hour)	\$100.00
Dump Truck (per hour)	\$50.00
Front Loader (per hour)	\$50.00
Backhoe (per hour)	\$50.00
Water Truck (per hour)	\$50.00
Traffic Control (per hour; includes flagman, vehicle, and traffic devices)	\$50.00
Each additional flagman (per hour)	\$25.00

CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE

OCTOBER 1, 2021 TO SEPTEMBER 30, 2022

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BUILDING PERMITS

Where construction is commenced before a permit is obtained, the permit fees may be doubled.

New Building Construction

- One- and Two-Family Dwellings (per square foot under roof)..... \$0.10
 - Plus Technology/Convenience Fee – My Permit Now (per permit) \$5.50

Fee does not include permits for fences, irrigation, accessory buildings, or swimming pools. Permits included are structure, electrical, mechanical, plumbing, flat work, plan review, and certificate of occupancy. Inspections included are t-electrical pole; plumbing rough-in; foundation; FMEP framing, mechanical, electrical, and plumbing; two story water tests; energy (insulation); conditional final; and final.
- Multi-family, Commercial, and Other Construction (per square foot under roof) \$0.15
 - Plus Technology/Convenience Fee – My Permit Now (per permit) \$10.00

Excludes shell buildings, warehouses, and parking garages. Fee does not include permits for fences, signs, accessory buildings, irrigation, or swimming pools. Permits included are structure, electrical, plumbing, flat work, certificate of occupancy, and landscaping and plan review. Inspections included are t-electrical pole; plumbing rough-in; foundation; FMEP framing, mechanical, electrical, and plumbing; two story water tests; energy (insulation); conditional final; landscaping inspection; parking requirements inspection; and final.

 - Plan Reviews Requiring Outside Consultation cost + \$25.00
 - Projects requiring more than one inspection per phase (i.e. several plumbing inspections of the same type due to size of the project) \$10.00
- Multi-family (over four living units), Hotels, Motels, and Commercial Buildings with Multiple Tenants (excluding shell buildings)..... add \$40.00 to multi-family cost for added inspections
 - Plus Technology/Convenience Fee – My Permit Now (per permit) \$10.00

Additions to Floor Area

- One- and Two-Family Dwellings same as for new construction, minimum of \$25.00
 - Plus Technology/Convenience Fee – My Permit Now (per permit) \$5.00
- All Others same as for new construction
 - Plus Technology/Convenience Fee – My Permit Now (per permit) \$5.00

Shell Buildings

Fee is for shell buildings without interior finish, warehouses, and/or parking garages. Fee does not include fences, signs, accessory buildings, irrigation, or swimming pools. Permits included are structure, flatwork, and landscaping and plan review.

- Per Square Foot Under Roof \$0.08
 - Plus Technology/Convenience Fee – My Permit Now (per permit) \$10.00
- Plan Reviews Requiring Outside Consultation..... cost + \$25.00
- Projects requiring more than one inspection per phase (i.e. several plumbing inspections of the same type due to size of the project) \$10.00

CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE

OCTOBER 1, 2021 TO SEPTEMBER 30, 2022

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Any Remodeling, Alterations, Repairs, Replacements, Fences, Swimming Pools, Accessory Buildings, Irrigation and Signs, etc. *Projects not involving an addition to floor area.*

Applicable Permit Fee Below Plus Technology/Convenience Fee – My Permit Now (per permit)..... \$5.00

- Commercial
 - Valuation up to \$1,000..... \$25.00
 - Valuation \$1,001 to \$2,000..... \$35.00
 - Valuation \$2,001 to \$3,000..... \$45.00
 - Valuation \$3,001 to \$4,000..... \$55.00
 - Valuation \$4,001 to \$5,000..... \$65.00
 - Valuation \$5,001 to \$6,000..... \$75.00
 - Valuation \$6,001 to \$7,000..... \$85.00
 - Valuation \$7,001 to \$8,000..... \$95.00
 - Valuation \$8,001 to \$9,000..... \$105.00
 - Valuation \$9,001 to \$10,000..... \$115.00
 - Per \$1,000 thereafter..... additional \$10.00
- Residential
 - Accessory Structure – Large/Carport..... \$125.00
 - Accessory Structure – Small..... \$45.00
 - Alteration/Remodel \$30.00
 - Backflow \$30.00
 - Electric Service/Other \$35.00
 - Fence..... \$45.00
 - Flatwork \$55.00
 - Gas Test/Permit \$30.00
 - Irrigation/Other..... \$45.00
 - Mechanical..... \$75.00
 - Plumbing/Other \$50.00
 - Pool – Above-Ground/Spa \$50.00
 - Pool – In-Ground..... \$300.00
 - Porch/Deck/Pergola..... \$50.00
 - Retaining Wall..... \$125.00
 - Roofing \$80.00
 - Skirting \$30.00
 - Solar \$235.00
 - Water Heater \$30.00
 - Water Softener \$45.00
 - Water/Sewer Line \$35.00

Demolition/Move Structure Permits

- Per structure \$25.00
- Plus Technology/Convenience Fee – My Permit Now (per permit) \$5.00

CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE

OCTOBER 1, 2021 TO SEPTEMBER 30, 2022

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Re-inspection Fees (per re-inspection).....	\$50.00
Working Without Permits.....	\$250.00

EXAMINATIONS, LICENSES, PERMITS, SPECIAL INSPECTIONS, ADMINISTRATIVE FEES

Fees over 60 days late may be doubled to cover additional administrative costs.

Alcohol License (per year)	½ of TABC Fee
City Registration/Business License	
• Home Business/Property Management	\$25.00
• Mobile Business	\$35.00
• Commercial Business	\$75.00
Business Registration Reprint Fee	\$5.00
<u>Sexually Oriented Business</u>	
• <u>Application (one-time fee).....</u>	<u>\$500.00</u>
• <u>Work Permit.....</u>	<u>\$25.00</u>
• <u>Replacement.....</u>	<u>\$10.00</u>
• <u>Renewal (annual).....</u>	<u>\$250.00</u>
<u>Solicitor Permit.....</u>	<u>\$200.00</u>
• <u>Plus Technology/Convenience Fee – My Permit Now (per permit)</u>	<u>\$5.00</u>
• <u>Itinerate Merchant.....</u>	<u>additional \$50 per employee</u>
BYOB Application Permit	\$50.00
Contractor Registration Fee (per year, expires December 31).....	\$75.00
Flood Plain Development Permits	\$50.00
Food Dealer’s Permit (initial and renewals)	\$50.00
• Plus Technology/Convenience Fee – My Permit Now (per permit)	\$5.00
Manufactured Housing Park License	\$100.00
<i>(Replaces license fee for City Registration/Business License)</i>	
Manufactured Home Permits	
• Application for Certificate of Occupancy.....	inspection cost + \$50.00
• Replacement.....	inspection cost + \$50.00
Occupation Taxes (as authorized by State law)	
• Certificate of Occupancy inspection (existing buildings).....	\$50.00
• Special investigation	\$30.00
• Reports rendered pursuant to any special investigation.....	\$30.00
• Re-inspection of any failed inspection.....	\$50.00
Request to Zoning Board of Adjustment and Appeals	\$150.00
Plan Review	
• Done by City personnel.....	½ of base permit fee
• Done by other agencies	actual cost + handling fee of \$10.00
Planning and Zoning Fees	
• Rezoning Request	\$200.00

CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE

OCTOBER 1, 2021 TO SEPTEMBER 30, 2022

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• Conditional Use Permit	\$200.00
• Development Concept Plan	\$50.00
• Site Preparation Permit	\$25.00
• All Other Plats (Replats, Development, Amendments, etc.)	\$3.00/acre + \$150.00
• Subdivision Plat – Preliminary	\$25.00/lot + \$500.00
• Subdivision Plat – Final	\$150.00
• Sound Amplification Permit (per year)	\$25.00
▪ Plus Technology/Convenience Fee – My Permit Now (per permit)	\$5.00
• Zoning Verification Letter	\$10.00
• Planning Maps (arc view)	
▪ 8 ½” x 11” maps	\$5.00
▪ 11” x 17” maps	\$10.00
▪ 17” x 22” maps to 22” x 40” maps	\$20.00
▪ 34” x 44” maps	\$25.00
• <u>Future Land Use Map (FLUM) Amendments</u>	<u>\$100.00</u>
Public Works Construction Inspection Fees	
• All inspections	\$25.00
• All inspections after regular business hours, weekends, and Holidays (per hour)	\$50.00
Temporary Storage Unit Permit	\$25.00
• Plus Technology/Convenience Fee – My Permit Now (per permit)	\$5.00
Temporary Use Permits	
• Long Term Seasonal Sales	
▪ Administrative Fee	\$25.00
▪ Inspection Cost	\$10.00
▪ Re-inspection Cost	\$35.00
• Short Term Seasonal Sales	
▪ Administrative Fee	\$10.00
▪ Inspection Cost	\$10.00
▪ Re-inspection Cost	\$35.00
Heavy Vehicle Residential Parking Permit	\$25.00
Heavy Vehicle Residential Parking Permit Renewal	\$10.00
Donation Box Permit Application	\$25.00
<u>Certificate/License/Permit Mailing Fee</u>	<u>\$5.00</u>

LIBRARY / ACTIVITIES CENTER

Copy and Printing Fee (per page)

• Black and White	\$0.15
• Color	\$0.25
Lost or Damaged Book	Price of Book + Processing Fee
New Card Replacement	\$1.00
Overdue Book (per day)	\$0.05

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Processing Fee

- Hardback Book Replacement..... \$5.00
- Paperback Book Replacement \$1.00

Replacement Fee

- CD Album, View Case, or Playaway Case \$6.00
- DVD Case..... \$1.00
- Spine or Barcode..... \$1.00
- Tablet Adapter \$10.00
- Tablet USB Cord..... \$7.00
- Tablet Bumper \$9.00
- Portfolio Tablet Case..... \$10.00
- Hard Plastic Tablet Case..... \$13.00
- Net Circulating Bags..... \$21.00
- Plastic Circulating Bags \$1.00

Pooch Paw-ty (per dog, donation to Pet Adoption Center) \$1.00

Family Camp Out Events

- Age 5 and under.....FREE
- Age 6 and up (per person) \$15.00

Activities Center Meeting Rooms

- Refundable Rental Deposit \$200.00
- Late Fee (beginning at 15 minutes past reservation time)
 - Initial Penalty \$15.00
 - Per minute fee for each minute after 15 minutes \$1.00
- Room A
 - Military Sponsored Event (per hour) \$50.00
 - Non-Profit Organization (paperwork identifying Tax ID # required) (per hour)..... \$50.00
 - Community Services (per hour) \$50.00
 - For Profit Business (per hour) \$75.00
- Room B
 - Military Sponsored Event (per hour) \$15.00
 - Non-Profit Organization (paperwork identifying Tax ID # required) (per hour)..... \$15.00
 - Community Services (per hour) \$15.00
 - For Profit Business (per hour) \$30.00
- Room C
 - Military Sponsored Event (per hour) \$25.00
 - Non-Profit Organization (paperwork identifying Tax ID # required) (per hour)..... \$25.00
 - Community Services (per hour) \$30.00
 - For Profit Business (per hour) \$40.00

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- Room D
 - Military Sponsored Event (per hour) \$25.00
 - Non-Profit Organization (paperwork identifying Tax ID # required) (per hour)..... \$25.00
 - Community Services (per hour) \$30.00
 - For Profit Business (per hour) \$40.00

PARKS AND RECREATION

Youth Sports Registration

- Resident ~~\$55.00~~ \$45.00
- Non-Resident ~~\$65.00~~ \$55.00

Multiple Registration Cost Incentive (Youth team registrations only; refers to permanent address, same day sign-up)

- Resident
 - 1st participant ~~\$55.00~~ \$45.00
 - 2nd participant ~~\$50.00~~ \$40.00
 - 3rd participant and every participant thereafter..... ~~\$40.00~~ \$35.00

Facility Rentals

- Recreation Center Daily Use (for use of amenities such as basketball and volleyball courts)
 - Resident
 - Students (Age 17 and under)FREE
 - Adults (Age 18 – 54)FREE
 - Seniors (Age 55 and up)FREE
 - Non-Resident
 - Students (Age 17 and under) \$3.00
 - Adults (Age 18 – 54) \$5.00
 - Seniors (Age 55 and up) \$3.00
- Carl Levin Park Pavilion
 - Resident
 - Refundable Deposit \$100.00
 - Rental \$50.00
 - Non-Resident
 - Refundable Deposit..... \$200.00
 - Rental \$100.00
- FM 2410 Community Park Pavilion
 - Resident
 - Refundable Deposit..... \$100.00
 - Rental \$50.00
 - Non-Resident
 - Refundable Deposit..... \$200.00
 - Rental \$100.00

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- Purser Park Pavilion A
 - Resident
 - Refundable Deposit..... \$100.00
 - Rental \$25.00
 - Non-Resident
 - Refundable Deposit..... \$100.00
 - Rental \$65.00
- Purser Park Pavilion B
 - Resident
 - Refundable Deposit..... \$100.00
 - Rental \$25.00
 - Non-Resident
 - Refundable Deposit..... \$100.00
 - Rental \$65.00
- Gazebo
 - Resident \$15.00
 - Non-Resident \$25.00
- Amphitheatre
 - Resident
 - Refundable Deposit..... \$100.00
 - Rental \$25.00
 - Lights (2-hour block) \$15.00
 - Lights (each additional hour over 2 hours) \$10.00
 - Non-Resident
 - Refundable Deposit..... \$100.00
 - Rental \$65.00
 - Lights (2-hour block) \$25.00
 - Lights (each additional hour over 2 hours) \$10.00
- Athletic Fields
 - Resident
 - Refundable Deposit..... \$100.00
 - Rental \$25.00
 - Lights (per field) \$25.00
 - ~~Field Attendant~~ Field Prep Fee (per hour) ~~\$15.00~~ **\$30.00**
 - Non-Resident
 - Refundable Deposit..... \$250.00
 - Rental \$50.00
 - Lights (per field) \$50.00
 - ~~Field Attendant~~ Field Prep Fee (per hour) \$30.00

CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE

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- Athletic Fields – Tournament Package

- Resident

- Refundable Deposit..... \$200.00
 - Rental \$150.00
 - ~~Field Attendant~~ Field Prep Fee (per hour) \$30.00 ~~\$100.00~~

- Non-Resident

- Refundable Deposit..... \$200.00
 - Rental \$150.00
 - ~~Field Attendant~~ Field Prep Fee (per hour) \$30.00 ~~\$150.00~~

Aquatics

- Daily Admission Fees

- Resident

- Child (Age 2 – 17) \$2.00
 - Adult (Age 18 – 54)..... \$3.00
 - Senior (Age 55 and up)..... \$2.00

- Non-Resident

- Child (Age 2 – 17) \$3.00
 - Adult (Age 18 – 54)..... \$5.00
 - Senior (Age 55 and up)..... \$2.00

- Swimming Passes (*good for the current season only; will not cover City sponsored Special Events*)

- Resident

- Individual..... \$40.00
 - Family (2 – 5 persons) \$60.00
 - Each additional pass over 5 persons \$5.00
 - Seniors (Age 55 and up) \$15.00
 - Replacement Pass \$5.00

- Non-Resident

- Individual..... \$60.00
 - Family (2 – 5 persons) \$125.00
 - Each additional pass over 5 persons \$5.00
 - Seniors (Age 55 and up) \$15.00
 - Replacement Pass \$5.00

- Swimming Lessons

- Resident

\$45.00 ~~\$40.00~~

- Non-Resident

\$55.00 ~~\$50.00~~

- Pool Rental

- Refundable Deposit..... \$50.00
 - Resident Rental Fee \$125.00 ~~\$100.00~~
 - Non-Resident Rental Fee \$175.00 ~~\$150.00~~
 - Lifeguard(s) (per lifeguard, per hour, minimum 2) \$15.00 ~~\$20.00~~

Lifeguard fee is payable to the lifeguard(s) on the night of pool rental.

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Community Garden Plots - Plot lease begins from date fee is paid.

- Resident
 - Six Month Lease \$25.00
 - Twelve Month Lease \$50.00
- Non-Resident
 - Six Month Lease \$30.00
 - Twelve Month Lease \$60.00

Living Legacy Program

- Tree and Plaque \$250.00
- Bench and Plaque \$1,200.00
- Picnic Table and Plaque \$1,000.00

Recreation Guide Ads

- ¼ Page Vertical Ad \$250.00
- ½ Page Horizontal Ad \$500.00
- Full Page Ad \$850.00
- Full Page Ad (back cover) \$1,000.00
- Design Fee \$50.00

ActiveNet Online Service Charges

- Payments less than \$150.00 6.5% + \$0.50
- Payments \$150.00 to \$499.99 3.5% + \$5.00
- Payments \$500.00 or more 2.5% + \$10.00

Minimum Service Charge of \$1.00

PET ADOPTION CENTER

Adoption Fees

- Dogs (spayed/neutered with rabies vaccination) \$65.00
- Cats (spayed/neutered with rabies vaccination) \$50.00
 - Cardboard Cat Carrier \$5.00
- Other Animals \$20.00

Adoption fees will be waived during events approved by the City Manager up to four times per calendar year.

Surrender Fee

- Dogs and Cats (sterilized/current on rabies) \$25.00
- Dogs and Cats (not sterilized/not current on rabies) \$25.00

Disposal Fee

- Animals up to 50 pounds \$30.00
- Animals 51 to 100 pounds \$60.00
- Animals 101 pounds or more \$80.00

Owner Requested Euthanasia \$25.00

Owner Required Sterilization (Spay/Neuter) \$70.00

Other Shelter Sterilization Fee \$40.00

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Reclaim Fees (plus kennel fees)

- Dog Vaccine Package \$15.00
- Cat Vaccine Package \$10.00
- Class A (dog or cat)
 - First Reclaim \$20.00
 - Second Reclaim (within one year from first) \$40.00
 - Second Reclaim – Reclaim Deposit Required for Non-Sterilized Animals \$100.00
 - Third Reclaim (within one year from first)..... \$80.00
- Class B (goats, sheep, lambs, pigs or animals of same approximate size and weight)..... \$25.00
- Class C (cattle, calves, horses, mules or animals of same approximate size and weight)..... \$40.00
- Class D (wild or exotic animals) \$100.00
- Class E (birds) \$20.00

Kennel Fees (per day)

- Class A (dog or cat) \$15.00
- Class B (goats, sheep, pigs or animals of same approx. size and weight) boarding costs + \$10.00
- Class C (cattle, calves, horses, mules or animals of same approximate size and weight)..... boarding costs + \$20.00
- Class D (wild or exotic animals) boarding costs + \$100.00
- Class E (birds) \$5.00

Microchipping Fee \$15.00

Rabies Testing..... \$40.00

Quarantine Fee \$25.00

Quarantine Fee – Dangerous Dog \$40.00

Sign – Dangerous Dog (per sign)..... \$25.00

Registration Fee – Animal Abuser \$25.00

Registration Fee – Dangerous Dog \$50.00

Brick Donations – Memorial Bricks..... \$50.00

TNR/Community Cat Package..... \$20.00

PUBLIC SAFETY / FIRE DEPARTMENT

Emergency Service Fees

- Ambulance Calls
 - Basic Life Support..... \$650.00 + \$15.00/loaded mile
 - Advanced Life Support 1 \$750.00 + \$15.00/loaded mile
 - Advanced Life Support 2 \$850.00 + \$15.00/loaded mile
 - Out of City Calls..... \$850.00 + \$15.00/loaded mile
 - Ambulance Transport (per mile; mileage from leaving station to returning station) \$15.00
 - Treatment/No Transport – City Call..... \$125.00
 - Treatment/No Transport – Out of City \$850.00
- Private Ambulance Registration Fee..... \$3,000.00

CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE

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- **Fire Response**

For hazardous materials, motor vehicle accident(s), fire, and major incident responses to include controlled burns permitted or not permitted which the Fire Department considers to be out of control or fires as a result of arson.

- Pumper (per hour or part thereof, minimum 1 hour, not including personnel) \$400.00
- Aerial/Ladder/Quint (per hour or part thereof, minimum 1 hour, not including personnel) \$450.00
- Brush Truck/Tender (per hour or part thereof, minimum 1 hour, not including personnel) \$300.00
- Support Vehicles (per hour or part thereof, not including personnel)..... \$200.00
- Personnel (per hour or part thereof to include fire, police, etc.) \$100.00
- Water – City Supplied (per 1,000 gallons; calculated by pumping time and rate) \$10.00
- Ambulance Standby (per hour or part thereof, minimum 1 hour, includes personnel) \$300.00
- Equipment/Services
 - Self-Contained Breathing Apparatus “SCBA” (each) \$50.00
 - Hose (per 50 feet) \$25.00
 - Gas/Carbon Oxide Detector \$50.00
 - Extinguisher (any class per use) \$50.00
 - Hand Tools (each)..... \$15.00
 - Hydraulic Rescue Tools..... \$250.00
 - Scene Lighting (per hour) \$75.00
 - Oil Booms (each) \$20.00
 - Oil Absorbent Sheets (each)..... \$2.50
 - Oil Dry (bucket) \$35.00
 - Portable Pumps (per hour)..... \$30.00
 - Power Tools (each)..... \$50.00
 - Road Closing/Traffic Control (per hour)..... \$100.00
 - Salvage Cover (each) \$35.00
 - Ventilation Fans (each)..... \$50.00
 - IR Camera (each) \$100.00
 - Foam (per gallon) \$65.00
 - Cribbing (each) \$50.00
 - Stabilization Struts (per use) \$100.00
 - Ladders (per use)..... \$35.00
 - Generator (per hour)..... \$50.00
 - Hand Lights (per use) \$5.00
 - Dump Tank (per use)..... \$150.00
- Fire Report Copy (per copy)..... \$2.00
- Fire Investigative Report (per report)..... \$5.00

CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE

OCTOBER 1, 2021 TO SEPTEMBER 30, 2022

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PUBLIC SAFETY / FIRE PREVENTION

An additional \$5.00 fee per permit will be charged for the My Permit Now Technology/Convenience Fee.

Plan Review (Fire Code) – Construction of Multifamily, Commercial and Other \$50.00

Fee includes plan review, any necessary meetings, final inspection, and approval.

Fire Protection System Permits

Fees include plan review, any necessary meetings, witnessing tests, final inspection, and approval. For large projects done in phases, the initial permit fee will cover the first phase and each additional phase will be charged \$10.00.

- Fire Alarm System (maximum fee of \$1,000.00)
 - Up to 200 devices (flat fee)..... \$150.00
 - Each additional device over 200 \$1.00
 - First re-inspection or witnessed test no charge
 - Subsequent re-inspections or witnessed test..... 50% of the original permit fee
- Fixed Fire Suppression
 - Initial permit..... \$50.00
 - First re-inspection or witnessed test no charge
 - Subsequent re-inspections or witnessed test..... 50% of the original permit fee
- Fixed Piping Systems (sprinklers, standpipes, etc.)
 - 0 – 12,000 square feet \$150.00
 - 12,001 + square feet \$200.00
 - First re-inspection or witnessed test no charge
 - Subsequent re-inspections or witnessed test..... 50% of the original permit fee

Fuel Storage Tanks

- Tank installation (per tank, includes pressure test)..... \$75.00
- Line Pressure Test (per tank) \$25.00
- Tank Removal (per tank)..... \$25.00

Life and Fire Safety Evaluations/Fire Inspections (Annual)

- Business
 - Annual Inspection no charge
 - First Re-inspection no charge
 - Second Re-inspection..... \$50.00
 - Subsequent Re-inspections (each at the discretion of the officer)citation issued or \$50.00
- Licensed Facilities
 - Hospitals..... \$150.00
 - Nursing Homes, Group Homes, Day Cares, Assisted Living Centers, and Private Schools
 - Occupancy of up to 50 persons..... \$50.00
 - Occupancy of 50 + persons \$100.00

CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE

OCTOBER 1, 2021 TO SEPTEMBER 30, 2022

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- Foster and Adoptive Homes
 - Annual Inspection..... no charge
 - First Re-Inspection..... no charge
 - Second Re-Inspection..... \$30.00
 - Subsequent Re-inspections (each at the discretion of the officer).....citation issued or \$30.00

Operational Permits and Inspections

- Burn Permits (includes initial site inspection)
 - Commercial/Land Development \$150.00
 - Residential (annual permit) \$50.00
- Carnival/Circus Safety Inspections..... \$150.00
- Carbon Dioxide Systems \$25.00
- Fire Flows (conducted by the Fire Department)..... \$100.00
- Fireworks (Outdoor Public Display)
 - Permit Fee (requires insurance coverage of at least \$300,000) \$250.00
- Food Booth \$50.00
- Mobile Food Vendor
 - Resident \$75.00
 - Non-Resident \$100.00
- Hazardous Material Handling, Storage and/or Processing..... \$50.00
- Portable Outdoor Gas Fired Heating Appliances..... \$25.00
- Assembly Permit (annual permit)..... \$25.00
- Tent Permit
 - Occupancy of 0 – 100 persons \$50.00
 - Occupancy of 100 + persons \$100.00
- Tire Storage and/or Scraping (annual permit)..... \$50.00
- Welding/Cutting (Hot Work)..... \$50.00

Other permits and/or inspections not listed above that are required by the most currently adopted International Fire Code or its references will be assessed a minimum charge of \$25.00 plus the total amount of time utilized in plan reviews, code research, inspection(s) and documentation at the currently adopted response personnel rate.

PUBLIC SAFETY / POLICE DEPARTMENT

- Accident Reports \$6.00
- Copy of Police Report (per page)..... \$0.10
- Fingerprint Cards
 - Residents (per card)..... \$5.00
 - Non-Residents (per card)..... \$10.00
- Record Checks
 - Residents..... no charge
 - Non-Residents..... \$5.00
 - Recruiters/Federal Agencies..... no charge

CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE

OCTOBER 1, 2021 TO SEPTEMBER 30, 2022

The City of Harker Heights reserves the right to add a 25% administrative fee for any services provided by contract.

Taxicab Permits

- Initial \$20.00
- Renewal \$10.00
- Duplicates (each) \$4.00

Alarm Systems

- False burglar alarm (per incident)..... \$50.00
- False robbery alarm (per incident) \$75.00
- False fire alarm (per incident)..... \$75.00
- False emergency medical alarm (per incident)..... \$75.00
- Failure to timely respond to alarm site (per incident)..... \$50.00
- Monitoring financial institution alarms (per month)..... \$50.00

Towing Fees

- Non- Consent Tow \$130.00
- Incident Management Tow..... \$130.00
- Winching/Overturn Fee \$75.00
- Dolly Use Fee \$50.00
- Storage Fee \$20.00
- Clean Up Fee \$25.00/hour
- Wait Fee..... \$65.00
- Fuel Surcharge 10% of total fees excluding storage and wait fee
- Drive Shaft Removal \$50.00
- Specialized Equipment Fees for Towing/Clean Up cost plus 35%

STREETS

Culvert Installation

- 10 – 12 yards base material (not including culvert) \$150.00
- Each additional yard base material (per yard)..... \$6.00

Curb Replacement (per linear foot)..... \$25.00

Road Boring (per linear foot)..... \$50.00

Street Cut Restoration (per linear foot) \$15.00

Street Cutting Permit..... \$50.00

UTILITY SERVICES

Water Services

Water Deposit

- Residential (single one-family dwellings / small commercial businesses with hand pick-up) \$55.00
Deposits will not be taken on new homes until the home is finalized. Residential deposits are refunded when the account is terminated or in the month of June with one year of good history, whichever comes first.

CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE

OCTOBER 1, 2021 TO SEPTEMBER 30, 2022

The City of Harker Heights reserves the right to add a 25% administrative fee for any services provided by contract.

- Residential – Refusal to Give Social Security Number \$300.00
Deposits will not be taken on new homes until the home is finalized. Deposits will not be refunded until the account is terminated.
- Apartment Complexes on Master Meter \$200.00 per meter
Apartment complex deposits refunded when the account is terminated.
- Commercial..... \$200.00
Commercial deposits are refunded when the account is terminated.

Water Rates

These rates are applicable to all sales or service of water. All leakage between a meter and a building is the responsibility of the owner, tenant, or occupant of the building. Sprinkler meters on their own meter are charged the base fee plus the per 1,000-gallon usage charge; they are not charged for sewer.

- Inside Harker Heights CCN
 - Base Rate / Per 1,000 Gallons of Water Consumption~~\$11.24 / \$3.50~~ ~~\$10.91 / \$3.40~~
- Outside Harker Heights CCN
 - Base Rate / Per 1,000 Gallons of Water Consumption~~\$22.48 / \$7.00~~ ~~\$21.82 / \$6.80~~

Sewer Services

Anyone receiving City water service and connected to City sewer must pay sewer charges regardless of whether the building is occupied or not. There is a 10,000-gallon cap for residential customers for sewer services.

Sewer Rates

- Inside Harker Heights CCN
 - First 3,000 Gallons / Per 1,000 Gallons of Water Consumption~~\$20.25 / \$3.39~~ ~~\$19.66 / \$3.29~~
- Outside Harker Heights CCN
 - First 3,000 Gallons / Per 1,000 Gallons of Water Consumption~~\$40.50 / \$6.78~~ ~~\$39.32 / \$6.58~~

Other Utility Services Fees

Delinquent/Late Charge \$15.00

Fire Hydrant Meters

- Deposit..... \$750.00
- Monthly Fee..... \$50.00

Meter Accuracy Test Requests

- Meter Found to be Faulty no charge
- 5/8-inch X 3/4 inch and 3/4-inch X 3/4-inch meters \$60.00
- 1-inch meters..... \$60.00
- 1 ½ inch and 2-inch meters..... \$150.00
- 3-inch meters..... \$200.00
- 4-inch meters..... \$250.00

Online Bill Pay Convenience Fee \$2.00

CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE

OCTOBER 1, 2021 TO SEPTEMBER 30, 2022

The City of Harker Heights reserves the right to add a 25% administrative fee for any services provided by contract.

Request for Services – Water/Sewer

These services include turn on/off at the customer’s request, checking for a leak per customer request, and sewer blockages on the customer’s side.

- During Working Hours (per trip)..... \$15.00
- Non-Duty Hours (per trip)..... \$30.00

Reread Requests

- Original Read Incorrect..... no charge
- Original Read Correct..... \$10.00

Sewer Overflow on Private Lines

- Vactor/Jetrodder (per hour) \$100.00
- Backhoe (per hour) \$50.00
- Dump Truck (per hour) \$50.00
- Front Loader (per hour) \$50.00
- Pickup Truck (per hour) \$50.00
- Each Additional Employee (per hour)..... \$25.00

Backflow Prevention Assembly Tester Registration Fee \$25.00

Water Transfer \$15.00

Water Turn On

- New deposit or transfer of service no charge
- Second Trip Fee..... \$25.00

Water Distribution and Wastewater Collection System Connection Fees

Prior to the installation of a water or sewer tap the customer requesting same shall deposit with the City a sum equal to such actual cost as estimated by the City. A ¾” water meter will be installed for new or existing property. Water meters larger than ¾” will be installed on approved water demand information.

- New Property
 - Meter Tap..... \$275.00
 - Sewer Tap..... \$275.00
- Existing Property (In addition to the fees listed above for New Property)
 - ¾” line diameter (water only) materials/street cut + \$300.00
 - 1” line diameter (water only)..... materials/street cut + \$300.00
 - 1 ½” line diameter (water only) materials/street cut + \$400.00
 - 2” line diameter (water only)..... materials/street cut + \$500.00
 - 4” line diameter (water and sewer)..... materials/street cut + \$750.00
 - 6” line diameter (water only)..... materials/street cut + \$1,500.00
 - 8” line diameter (water only)..... materials + \$1,500.00

NOTE: Sewer lines above 4” will require a quote.

Drainage Rates

Single Family Detached Dwellings (includes manufactured homes)..... \$6.00

CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE

OCTOBER 1, 2021 TO SEPTEMBER 30, 2022

The City of Harker Heights reserves the right to add a 25% administrative fee for any services provided by contract.

Other Residential Properties

- Duplex (per unit) \$2.88
- Triplex (per unit) \$2.74
- Four Unit Dwelling (per unit) \$2.57
- Five Unit Dwelling (per unit) \$2.30
- Six Unit Dwelling (per unit) \$2.04
- Seven Unit Dwelling (per unit) \$1.78
- Eight Unit Dwelling (per unit) \$1.51
- Nine Units or More (per unit) \$2.04

Non-Residential Developed Property

- Buildings Up to 2,500 sq. ft. \$7.20
- Buildings 2,501 to 10,000 sq. ft. \$14.40
- Buildings 10,001 to 50,000 sq. ft. \$28.80
- Buildings 50,001 to 100,000 sq. ft. \$43.20
- Buildings More Than 100,000 sq. ft. \$60.00

Sanitation Rates

- Residential Garbage Collection (per month) \$18.88
 - Additional Trash Cart - Residential \$5.00
- Commercial Hand Pick Up (per month) \$18.88
 - Additional Trash Cart – Commercial \$15.00
- Commercial Garbage Collection (dumpster) handled by Centex Waste Management

UTILITY BILL COMPARISON

8/16/2021

RESIDENTIAL SERVICE

	Harker Heights (Proposed)	Killeen ² (Proposed)	Belton (Current)	Copperas Cove ³ (Current)	Temple (Proposed)
Deposit ¹	55.00	90.00	100.00	140.00	75.00
New Account Fee	0.00	25.00	20.00	20.00	25.00
Total for New Service	55.00	115.00	120.00	160.00	100.00
3,000 Gallons of Usage					
Water	21.74	16.92	20.70	32.00	13.95
Wastewater	20.25	19.26	19.00	34.55	21.75
<i>Subtotal</i>	41.99	36.18	39.70	66.55	35.70
Drainage	6.00	6.00	5.00	7.00	6.00
Street Maintenance ⁴		7.00			
Sanitation (include tax)	18.88	21.41	17.75	19.83	21.11
Total	66.87	70.59	62.45	93.38	62.81
10,000 Gallons of Usage					
Water	46.24	40.58	46.60	60.00	41.60
Wastewater	43.98	45.86	54.00	68.50	62.00
<i>Subtotal</i>	90.22	86.44	100.60	128.50	103.60
Drainage	6.00	6.00	5.00	7.00	6.00
Street Maintenance ⁴		7.00			
Sanitation (include tax)	18.88	21.41	17.75	19.83	21.11
Total	115.10	120.85	123.35	155.33	130.71
25,000 Gallons of Usage					
Water	98.74	106.23	102.10	120.00	100.85
Wastewater	43.98	45.86	79.00	141.25	148.25
<i>Subtotal</i>	142.72	152.09	181.10	261.25	249.10
Drainage	6.00	6.00	5.00	7.00	6.00
Street Maintenance ⁴		7.00			
Sanitation (include tax)	18.88	21.41	17.75	19.83	21.11
Total	167.60	186.50	203.85	288.08	276.21

¹ Deposits are for 3/4" meters.

² Killeen uses a tiered system for residential water usage; wastewater remains the same.

³ Copperas Cove uses winter averaging for wastewater fees with an 8,000 gallon floor. Amounts shown have capped sewer charges at 8,000 gallons.

⁴City of Killeen proposed an increase to their Street Maintenance Fee from \$1.70 to \$7.00. It is unclear what the rate/calculation will be for commercial properties, duplexes and fourplexes.

UTILITY BILL COMPARISON

8/16/2021

COMMERCIAL SERVICE 0-2500 GALLONS

	Harker Heights (Proposed)	Killeen (Proposed)	Belton (Current)	Copperas Cove ² (Proposed)	Temple ³ (Proposed)
Deposit ¹	200.00	75.00	100.00	161.00	115.00
New Account Fee	0.00	25.00	20.00	20.00	25.00
Total for New Service	200.00	100.00	120.00	181.00	140.00
3,000 Gallons of Usage					
Water	21.74	17.52	20.70	34.70	67.95
Wastewater	20.25	19.26	19.00	34.55	21.75
<i>Subtotal</i>	41.99	36.78	39.70	69.25	89.70
Drainage ⁴	7.20	6.00	10.00	39.87	12.00
Street Maintenance ⁵		70.58			
Total	49.19	113.36	49.70	109.12	101.70
10,000 Gallons of Usage					
Water	46.24	42.02	46.60	69.00	95.60
Wastewater	43.98	45.86	54.00	68.50	62.00
<i>Subtotal</i>	90.22	87.88	100.60	137.50	157.60
Drainage ⁴	7.20	6.00	10.00	39.87	12.00
Street Maintenance ⁵		70.58			
Total	97.42	164.46	110.60	177.37	169.60
25,000 Gallons of Usage					
Water	98.74	94.52	102.10	142.50	154.85
Wastewater	94.83	102.86	79.00	141.25	148.25
<i>Subtotal</i>	193.57	197.38	181.10	283.75	303.10
Drainage ⁴	7.20	6.00	10.00	39.87	12.00
Street Maintenance ⁵		70.58			
Total	200.77	273.96	191.10	323.62	315.10

¹ Deposits are for 3/4" meters.

² Copperas Cove uses winter averaging for wastewater fees. Amounts shown are if the customer's winter average was 10,000 or 25,000 gallons.

³ City of Temple commercial water rate is estimated based on 2" meter

⁴ Commercial rates assume 0 - 2,500 square foot building for drainage charges.

⁵ Varies based on business type (per 1,000 sq. ft.); Street Maintenance fee is intended to fund appx. 26.35% of annual street maintenance and operations costs. The street maintenance fee shall be calculated using the following formula: Monthly Street Maintenance Cost per unit x Number of Units x Single-Family Equivalent x Percentage Funded by Fee = Monthly Bill. Ex: Shopping Center \$6.47 x 20 Units (1 per 1,000 sqft) x 2.07 x .2635 = \$70.58 (approximately). City of Killeen proposed an increase to their Street Maintenance Fee from \$1.70 to \$7.00. It is unclear what the rate/calculation will be for commercial properties, duplexes and fourplexes.

NOTE: Most Harker Heights commercial customers go directly through Centex Waste Management for trash services unless previously approved for commercial hand pickup (regular trash rates apply); other cities commercial sanitation charges have been omitted for comparison purposes.

UTILITY BILL COMPARISON

8/16/2021

COMMERCIAL SERVICE 2500-5000

	Harker Heights (Proposed)	Killeen (Proposed)	Belton (Current)	Copperas Cove ² (Proposed)	Temple ³ (Proposed)
Deposit ¹	200.00	75.00	100.00	161.00	115.00
New Account Fee	0.00	25.00	20.00	20.00	25.00
Total for New Service	200.00	100.00	120.00	181.00	140.00
3,000 Gallons of Usage					
Water	21.74	17.52	20.70	34.70	67.95
Wastewater	20.25	19.26	19.00	34.55	21.75
<i>Subtotal</i>	41.99	36.78	39.70	69.25	89.70
Drainage ^{4,5,7,8}	14.40	7.92	10.00	104.87	24.00
Street Maintenance ⁶		70.58			
Total	56.39	115.28	49.70	174.12	113.70
10,000 Gallons of Usage					
Water	46.24	42.02	46.60	69.00	95.60
Wastewater	43.98	45.86	54.00	68.50	62.00
<i>Subtotal</i>	90.22	87.88	100.60	137.50	157.60
Drainage ^{4,5,7,8}	14.40	7.92	10.00	104.87	24.00
Street Maintenance ⁶		70.58			
Total	104.62	166.38	110.60	242.37	181.60
25,000 Gallons of Usage					
Water	98.74	94.52	102.10	142.50	154.85
Wastewater	94.83	102.86	129.00	141.25	148.25
<i>Subtotal</i>	193.57	197.38	231.10	283.75	303.10
Drainage ^{4,5,7,8}	14.40	7.92	10.00	104.87	24.00
Street Maintenance ⁶		70.58			
Total	207.97	275.88	241.10	388.62	327.10

¹ Deposits are for 3/4" meters.

² Copperas Cove uses winter averaging for wastewater fees. Amounts shown are if the customer's winter average was 10,000 or 25,000 gallons.

³ City of Temple commercial water rate is estimated based on 2" meter

⁴ Every property owner and city service customer shall be responsible for paying the drainage fee for the benefited property. Such properties are charged monthly based on the amount of impervious area on the parcel (grassy areas or areas with trees are excluded from the square footage). The drainage fee is calculated using the following formula: Equivalent Residential Unit (ERU) x Drainage Charge. To calculate the ERU: take the square footage of parcel - square footage of impervious area / 1 ERU (3,027). 5,000 sqft parcel - 1,000 sqft of impervious coverage = 4,000. $4.0/3.027 = 1.32 * \$6.00 = \7.92

⁵ Belton commercial drainage rate covers buildings up to 10,000 sqft.; buildings over 10,000 sqft. are charged drainage of \$20.00

⁶ Varies based on business type (per 1,000 sq. ft.); Street Maintenance fee is intended to fund appx. 26.35% of annual street maintenance and operations costs. The street maintenance fee shall be calculated using the following formula: Monthly Street Maintenance Cost per unit x Number of Units x Single-Family Equivalent x Percentage Funded by Fee = Monthly Bill. Ex: Shopping Center \$6.47 x 20 Units (1 per 1,000 sqft) x 2.07 x .2635 = \$70.58 (approximately). City of Killeen proposed an increase to their Street Maintenance Fee from \$1.70 to \$7.00. It is unclear what the rate/calculation will be for commercial properties, duplexes and fourplexes.

⁷ Commercial rates assume 5,000 square foot building for drainage charges.

⁸ Drainage Fees will be charged to customers who are owners of 2 or more unit shopping centers, business parks, professional plazas and the like based on the monthly fee determined by the formula: Acreage x Runoff Coefficient (determined by Chart in Art. 1 Sec 11.6) x Unit Rate. Unit Rate is 6.00/ (.56X.60)

NOTE: Most Harker Heights commercial customers go directly through Centex Waste Management for trash services unless previously approved for commercial hand pickup (regular trash rates apply); other cities commercial sanitation charges have been omitted for comparison purposes.