City of Breckenridge, Texas

Annual Budget

2020-2021

CITY OF BRECKENRIDGE
PROPERTY TAX INFORMATION

RECORDED VOTE

The City Commission voted to adopt the 2020-21 budget as follows:

Mayor Bob Sims	YES
Russell Blue	YES
Rob Durham	YES
David Wimberley	YES
Mayor Pro-Tem Tom Cyprian	YES

PROPERTY TAX REVENUE STATEMENT - COMPARING 2020-21 TO 2019-20

The 2020-21 Budget is projected to generate ($4.89) more property tax revenue than the 2019-20 budget

COMPARATIVE PROPERTY TAX RATES

	2018-19	2019-20	2020-21
No New Revenue Rate	$ 1.02324	$ 1.00531	$ 1.12229
Effective M&O Rate	$ 0.80600	$ 0.85929	$ 0.96853
Voter Approval Rate	$ 1.02063	$ 1.07623	$ 1.14828
Debt Rate	$ 0.28698	$ 0.28503	$ 0.28394
Adopted Rate	$ 1.02000	$ 1.07000	$ 1.12229

CITY DEBT OBLIGATIONS SECURED BY PROPERTY TAXES

The total debt secured by city taxes totals $ 9,187,000.

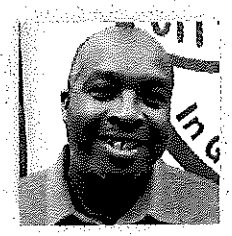
THE ABOVE INFORMATION MAY BE FOUND INCLUDED IN A COMPLETE COPY OF THE 2020-21 BUDGET ON THE WEBSITE AT www.breckenridgetx.gov

CITY OF BRECKENRIDGE
CITY OFFICIALS

MAYOR	Bob Sims

MAYOR PRO TEM/ COMMISSIONER PLACE 4	Tom Cyprian

COMMISSIONER PLACE 1	Russell Blue



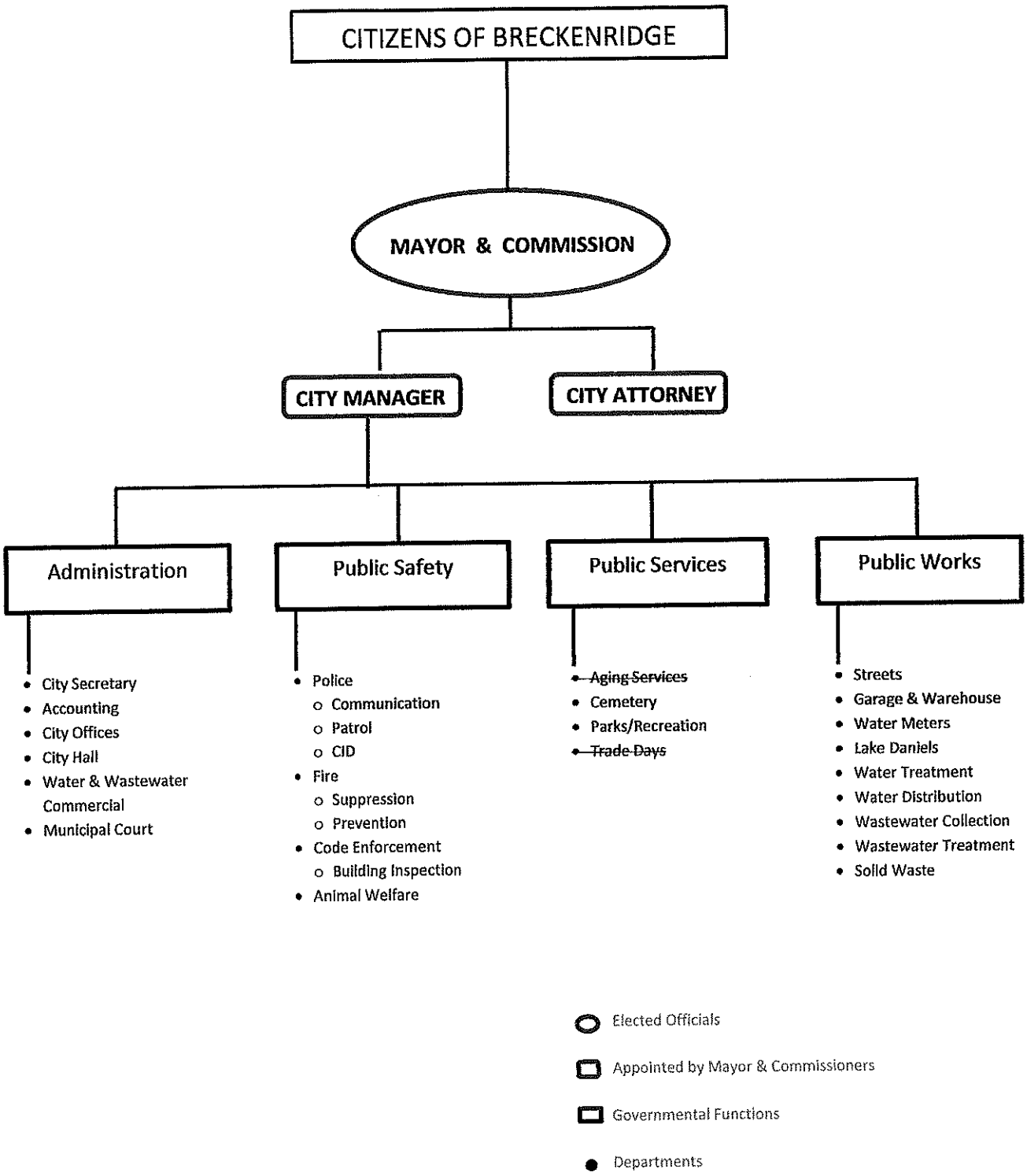
COMMISSIONER PLACE 2	Rob Durham

COMMISSIONER PLACE 3	David Wimberley

INTERIM CITY MANAGER OF ADMINISTRATION / CITY SECRETARY / FINANCE OFFICER	Heather Robertson-Caraway, CCCII, TRMC

INTERIM CITY MANAGER OF OPERATIONS / PUBLIC WORKS DIRECTOR	Houston Satterwhite

CITY OF BRECKENRIDGE, TEXAS
ORGANIZATIONAL CHART
2020-2021



PREFACE
Property Tax Information....Inside Front Cover
City Officials.... i
Organizational Chart.... ii
Table of Contents.... iii
Funds & Departments.... vi
OVERVIEW
City Manager's Letter.... 1
BUDGET SUMMARIES
All Funds Summary of Receipts & Expenditures.... 5
Budget Summary.... 6
Comparison of Funds.... 7
General Fund Summary.... 9
Water Fund Summary.... 10
Wastewater Fund Summary.... 11
Sanitation Fund Summary.... 12
Trade Days Fund Summary.... 13
Fund Structure.... 14
101 GENERAL FUND
General Fund Summary of Receipts & Expenditures.... 15
General Fund Revenue.... 16
General Fund Departmental Expenditure Summary.... 18
Departmental Expenditures
ADMINISTRATION
11 Mayor & Commission.... 19
12 City Manager.... 23
13 City Secretary.... 27
14 Public Works Director.... 31
15 Accounting.... 35
18 City Offices.... 39
19 City Hall.... 41
PUBLIC SAFETY
20 Police.... 43
21 Animal Welfare.... 47
24 Municipal Court.... 51
25 Fire.... 55
PUBLIC SERVICES
31 Aging Services.... 59
32 Cemetery.... 63
33 Parks & Recreation.... 67
PUBLIC WORKS
43 Streets.... 71
44 Garage & Warehouse.... 75
NON-DEPARTMENTAL
90 Non-Departmental.... 79
102 WATER FUND
Water Fund Summary of Receipts & Expenditures.... 82
Water Fund Revenue.... 84
Water Fund Departmental Expenditure Summary.... 83
Departmental Expenditures
70 Water & Wastewater Commercial.... 85
71 Water Meters.... 89
72 Lake Daniels.... 93
73 Water Treatment.... 97
74 Water Distribution.... 101
90 Non-Departmental.... 105

103 WASTEWATER FUND
Wastewater Fund Summary of Receipts & Expenditures 107
Wastewater Fund Revenue 108
Wastewater Fund Departmental Expenditure Summary 109
Departmental Expenditures
76 Wastewater Collection 111
77 Wastewater Treatment 115
90 Non-Departmental 119
104 SANITATION FUND
Sanitation Fund Summary of Receipts & Expenditures 121
Sanitation Fund Revenue 122
Sanitation Fund Departmental Expenditure Summary 123
Departmental Expenditures
42 Solid Waste 125
90 Non-Departmental 129
132 TRADE DAYS FUND
Trade Days Summary of Receipts & Expenditures 131
Trade Days Revenue 132
Departmental Expenditures
30 Trade Days 133
198 GENERAL DEBT SERVICE
Summary of Receipts & Expenditures 137
Schedule of Requirements 139
Certificates of Obligation, 2012 Series 140
Certificates of Obligation, 2013 Series 141
Certificates of Obligation, 2014 Series 142
Certificates of Obligation, 2017 B Series 143
Certificates of Obligation, 2017 A Series 144
Summary of Receipts & Expenditures 147
197 CAPITAL IMPROVEMENTS
Summary of Receipts & Expenditures 145
Operating Budget Impact 146
Schedule of Projects 147
Street Maintenance - Sales Tax Fund Summary of Receipts & Expenditures 148
111 EQUIPMENT REPLACEMENT FUND
Summary of Receipts & Expenditures 149
Departmental Expenditure Detail 150
Current Lease Purchase Requirements 151
Lease Purchase Amortization Schedules 152
SPECIAL REVENUE/TRUST/AGENCY
105 Fire Department Special Fund 153
106 Cemetery Trust Fund 154
108 Forfeited Property Fund 155
116 Breckenridge Park Fund 156
130 Police Department Special Fund 157

GENERAL INFORMATION
Estimated Ad Valorem Tax..... 159
Budget Calendar..... 160
Financial Policies 161
General Fund Three-Year Forecast..... 163
Property Tax Assessments/Collections..... 166
Sales Tax Collections/Franchise Fees..... 167
Principal Tax Payers/Employers..... 168
Miscellaneous Statistical Data..... 169
Breckenridge, TX..... 170
Budget Ordinance..... 171
Tax Ordinance..... 173
Fee Schedule Ordinance..... 174
Glossary of Terms..... 181
STAFFING/BENEFITS
Personnel Schedule..... 189
Compensation Plan..... 191
Certification Pay Plan..... 192

GENERAL FUND 101:

	General Revenue	21	Animal Welfare
11	Mayor and Commission	24	Municipal Court
12	City Manager	25	Fire
13	City Secretary	31	Aging Services
14	Public Works Director	32	Cemetery
15	Accounting	33	Parks & Recreation
18	City Offices	43	Streets
19	City Hall	44	Garage & Warehouse
20	Police	90	Non-Departmental
21	Animal Welfare		

WATER FUND 102:

	Water Revenue	73	Water Treatment
70	Water & Wastewater Commercial	74	Water Distribution
71	Water Meters	90	Non-Departmental
72	Lake Daniel		

WASTEWATER FUND 103:

	Wastewater Revenue	77	Wastewater Treatment
76	Wastewater Collection	90	Non-Departmental

SANITATION FUND 104:

	Sanitation Revenue	90	Non-Departmental
42	Solid Waste		

TRADE DAYS FUND 132:

		32	Trade Days

EQUIPMENT REPLACEMENT FUND 111

GENERAL DEBT SERVICE FUND 198

REVENUE DEBT SERVICE FUND 199

SPECIAL FUNDS:

105	Fire Department Special Fund	116	Breckenridge Park Fund
106	Cemetery Trust Fund	130	Police Department Special Fund
108	Forfeited Property Fund		

CAPITAL IMPROVEMENTS:

113	Capital Improvements	197	Street Maintenance Sales Tax Fund

City of Breckenridge

August 26, 2020

Honorable Mayor and Commission
City of Breckenridge
Breckenridge, Texas

Mayor and Commission:

Transmitted herewith is the proposed business plan and budget for the City of Breckenridge for the fiscal year 2020-21. The document represents our work plan for the upcoming year with the related funding sources. In the context of stagnant economic conditions, the ongoing economic impacts of the declining oil and gas industry, and the effect of the Coronavirus pandemic within the economy, we are presenting a budget that maintains current emergency service levels.

THE BUDGET PROCESS

The Interim City Managers began this process with no previous experience working in the budget spreadsheet and with significant disadvantages; beginning with an extreme deficit of around $400K to overcome for current year General Fund ending balance. Overwhelming public discord, legislative changes to the truth-in-taxation processes, and issues getting accurate numbers from the appraisal district. We evaluated the current situations, met with department heads to review current year activities and financial needs for the upcoming year. Then began implementation of the City Manager's last actions the day before his retirement, with some modifications. Which should result in ending General Fund balance back in the black. We then took into consideration departmental requests, current programs, revenue projections, and existing rates in comparison to other municipalities. The Commission received the first pass at the budget on July 7th and, after a series of work sessions with undiscernible direction, the final budget is being presented to the Commission for adoption on September 01, 2020.

PRIORITIES

- Maintaining current service levels with limited resources
- Moving all capital projects forward
- Restoring cash and fund balance reserves
- Continue working with Texas Department of Emergency Management on funding due to COVID19 pandemic

MAJOR CONSIDERATIONS

- **A stagnant economy** with flat sales tax revenue and the unknown future impact of the State Legislature's anti-city efforts to reduce local property taxes. Unplanned expenditures also continue to reduce our ability to increase reserves and cash balances.
- **Sales tax collections** projected at last year's levels.
- **Property tax collections** with the certified values declining by $4 million, the impact has required a tax increase from $1.07 to $1.12229.
- **Utility revenues** are once again low due to an exceptionally wet year, having an impact on the decision to raise rates.
- **Personnel issues** include increasing a part-time dispatcher to full time in order to decrease

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overtime and reduce the stress on the dispatchers. No increases in health insurance this year. The city's contribution to TMRS remains at 9%. No Cost of Living increases are included in the budget.

- **Capital projects** totaling $4.7 million to be substantially completed by late 2019 and totally completed by early 2020 in addition to the Texas Department of Transportation highway projects.
- **Hospital/ambulance contract issues** budgeted costs are at $142,000 to the 2020-21.

GENERAL FUND

- **Ad valorem tax rates** – Certified property values were received on July 23rd from the Appraisal District. The no new revenue rate is calculated to be $1.12229. The budget has been developed based on a rate of $1.12229 which will generate ($4.89) over the 2019-20 budget.
- **Sales taxes** – On track with budget for 2019-20. Sales taxes for 2020-21 are projected to be the same as estimated 2019-20 collections. The 380 Agreement with Action Properties (developer of the old Wal-Mart building) will require the city to rebate back to Action Properties 60% of 1% of the annual sales taxes paid up to a total of $325,000 or for ten years by the four (4) businesses in that building, starting in February 2018. The rebate for 2019-20 was $16,522. The estimated 2020-21 rebate is projected based on the 2019-20 actual, but; should be substantially less due to 2 of the 4 businesses closing and Action Properties has yet to re-lease.
- **Department Expenditures** – Some General Fund departmental budgets have decreased; some have increased from last year, with the total 2020-21 General Fund budget $30,065 less than the 2019-20 Budget. The largest increases are the $12,000 minor equipment for Police Department, the $10,000 for mower for cemetery, $36,000 for contract mowing and $6,000 for transmission repair on mower for Parks Department, $10,500 for tires on loader and grader for Street Department, and $52,500 for new roof and new storage building for the Garage & Warehouse. Would like to note that the vehicles and equipment are in poor condition and will need to be replaced.
- **Fund Balance** – The projected beginning fund balance of $175,828 in the General Fund for 2020-21 is down slightly from the previous year. The projected ending 2020-21 fund balance of $129,278 will also be down over the past several years and remains inadequate and only possible by adopting the $1.12229 tax rate. The policy calls for maintaining a cash balance of not less than two-months of operating expenditures which would be in the $650,000 range. Staff will continue to work to rebuild reserves to that level.

WATER FUND

- **Revenue** –The Revenue Deficit Surcharge was intended to end in October 2020, but with the serious decline in revenues this charge will increase to $10.00 and remain indefinitely. Water sales in 2019-20 are projected to come in low due to an inordinately mild and wet spring and summer. The 2020-21 water sales are conservatively projected at the same levels.
- **Total Water Fund Expenditures** – Total Water Fund expenditures for 2020-21 are planned to increase by $382,730 from 2019-20 budget. Would like to note that the vehicles and equipment are in poor condition and will need to be replaced.
- **Water Distribution** – Increased due to $41,600 for supplies and minor equipment and in capital expenditures of $55,000.
- **Non-departmental** – Decreased transfers to General Fund by $30,000 and decreased transfers to Capital Improvement Fund for Texas Department of Transportation projects by $90,000.
- **Cash balance** – The $7.50 per month surcharge allowed the Water Fund to improve its cash balance for 2019-20, but low water sales and the COVID19 pandemic reduced that balance to $48,758 by the end of 2019-20. The ending cash balance for 2020-21 is projected to be $51,558

with rate increases. Based on the reserve policy, the cash balance should be around the $350,000 level. Staff will continue to work to build reserves to that level.

WASTEWATER FUND

- **Revenue** – For 2020-21, budgeted for a 6% increase over 2019-20 this is with the rate increases.
- **Total Wastewater Fund Expenditures** – Total 2020-21 Wastewater Fund expenditures are projected to increase by $105,450 from 2019-20. The increase is due to significant rehabilitation issues that remain for the lift stations and the collection system. Would like to note that the vehicles and equipment are in poor condition and will need to be replaced.
- **Non-Departmental** – Increases of $95,000 in transfers of $45,000 to General Fund and $50,000 to Equipment Replacement Fund are the reasons for increase.
- **Cash balance** - The 2020-21 projected ending cash balance of $21,165 necessitates the sewer rate increase. Unplanned expenditures in 2019-20 of $55,000 for the unfunded balance due on the Wastewater Treatment Plant rehabilitation project depleted the reserves. The reserve policy requires a reserve in the $100,000 range. Staff will work to build reserves to that level.

SANITATION FUND

- **Revenue** – This fund covers the convenience station and the trash service contracted with Republic Services. Initially the City simply charged the water customers what Republic charged the City. This became an issue with accounts that are disconnected for non-payment and the COVID19 pandemic. The rate increases will help to maintain the services and get revenue to be adequate to cover the cost of operations.
- **Solid Waste Station** – Funding will be maintained for community clean-up, demolition of sub-standard houses, and the monofill.
- **Cash balance** – The ending fund balance for 2019-20 was $123,404 and is projected to be $13,593 for 2020-21 with the rate increases and transfers to General Fund and Equipment Replacement. The reserve policy requires a reserve in the $120,000 range. Staff will work to build reserves to that level.

BRECK TRADE DAYS

- **Breck Trade Days** – This event has not been budgeted for 2020-21.
- **Revenue** – Transfers from the utility funds have been discontinued in 2019-20.
- **Cash balance** – The ending cash balance for 2019-20 is $39,386 and includes funds restricted from hotel/motel tax.

DEBT SERVICE

- **General Debt Service** – General debt service is funded from a portion of the property tax rate. Debt requirements have decreased from last year, and no new issues are planned. As all debt is cross pledged, the Revenue Debt Service Fund has been discontinued and any funding required from the utility funds will be transferred to the General Debt Service Fund. The 2019-20 ending balance is $1,488,972. The 2020-21 projected ending balance will be $1,503,179.

CAPITAL IMPROVEMENTS FUND

- **Wastewater Fund Project ($1,300,000)** – Project completed in 2019-20.
- **Parks/Lindsey Streets Project ($5,400,000)** – Project completed in 2019-20.
- **Street Maintenance Fund** – Street improvements in 2018-19 were limited to Texas Department of Transportation projects on East Hwy 180, South Hwy 183, North Hwy 183, and Parks and Lindsey Streets. Only routine street maintenance was funded from the Street Maintenance Fund in 2018-19. For 2019-20, $72,600 is budgeted for an Asphalt Zipper to improve street

maintenance capabilities and $700,000 is budgeted for street maintenance. Unfortunately, due to no labor force the $700 ,000 budgeted has not been fully utilized. We hope to hire labor in 2020-21.

- **Highways 180 East and 183 North** – The Texas Department of Transportation had two highway projects under way in Breckenridge. The City was required to pay 10% of the utility costs which totaled $142,400 in 2018-19 and was $51,300 in 2019-20. The 180 East project is complete, and 183 North should be complete in 2020-21. Replacement of some of these water lines, dating back to the 1920s, will reduce maintenance along those corridors.

EQUIPMENT REPLACEMENT FUND

- **2019-20** – Includes the final lease payment on Police vehicles, a backhoe for Water Distribution, and a mini-excavator for Wastewater Collections. The Fire Department ladder truck was moved from the General Fund to Equipment Replacement.

SUMMARY

In summary, 2020-21 will be an exceptionally difficult year requiring additional revenues to be generated in the General Fund, Water Fund, Wastewater Fund, and Sanitation Fund to have minimally adequate ending reserves. The 2020-21 year will be a bit more challenging to provide the same levels of service while re-building reserve balances as well. We look forward to the challenge.

Submitted By:

Heather Robertson-Caraway, CCCII, TRMC
Interim City Manager of Administration / City Secretary

Houston Satterwhite, III
Interim City Manager of Operations

CITY OF BRECKENRIDGE — **SUMMARY OF RECEIPTS AND EXPENDITURES**

2020-2021 BUDGET — **All Funds**

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
BEGINNING FUND BALANCE	**$ 3,648,011**	**$ 2,988,618**	**$ 3,148,930**	**$ 3,051,679**
REVENUE				
Taxes	3,307,235	3,404,058	3,336,300	3,344,500
License & Permits	16,497	18,300	18,300	17,800
Charges for Services	3,814,094	3,873,550	3,636,850	4,146,900
Franchise Fees	458,623	463,500	463,500	461,000
Fines & Penalties	52,785	48,100	48,100	38,800
Grants/Intergovernmental	390,870	1,798	1,628,098	-
Other	196,997	79,615	79,469	63,595
Other Financing Sources	4,453,649	838,200	865,850	983,000
Total Revenue	**12,690,750**	**8,727,121**	**10,076,467**	**9,055,595**
TOTAL RESOURCES	**16,338,761**	**11,715,739**	**13,225,397**	**12,107,274**
EXPENDITURES				
Wages & Benefits	3,450,202	3,315,000	3,261,450	3,475,150
Supplies & Minor Equip	798,959	592,000	800,300	646,600
Repair & Maintenance	96,401	113,200	102,330	371,400
Prof & Contractual Serv	1,883,032	2,074,500	2,054,500	2,126,650
Utility Service	330,289	364,100	359,400	345,500
Mrkt, Print & Advertising	22,758	22,300	16,450	25,050
Dues, Travel & Training	44,560	36,650	30,150	41,050
Rentals/Leases	64,630	68,150	64,650	39,000
Capital Outlay	4,839,388	237,900	2,193,500	406,800
Other Financing Uses	1,429,597	884,800	1,290,988	1,587,393
Total Expenditures	**12,959,816**	**7,708,600**	**10,173,718**	**9,064,593**
GAAP ADJUSTMENT	**(230,015)**			
ENDING FUND BALANCE	**$ 3,148,930**	**$ 4,007,139**	**$ 3,051,679**	**$ 3,042,681**

	General Fund	General Debt Service	Water /Wastewater/ Sanitation Funds	Trade Days Fund	Revenue Debt Service	Equip Repl/Cap Projs	Special Rev/Trust/Agency	Total All Fund Types
BEGINNING BAL	**$ 175,828**	**$ 1,488,972**	**$ 138,866**	**$ 39,386**	**$ -**	**$ 609,884**	**$ 621,898**	**$ 3,074,834**
Revenues	3,318,300	486,000	4,025,700	-	-	222,000	20,595	$ 8,072,595
Transfer In	805,000	-	-	-	-	175,000	3,000	$ 983,000
Total Receipts	4,123,300	486,000	4,025,700	-	-	397,000	23,595	9,055,595
TOTAL AVAIL	**$ 4,299,128**	**$ 1,974,972**	**$ 4,164,566**	**$ 39,386**	**$ -**	**$ 1,006,884**	**$ 645,493**	**$ 12,130,429**
Expenditures	4,157,850	471,793	3,083,950	1,200	-	396,800	13,000	8,124,593
Transfer Out	25,000	-	955,000	-	-	-	10,000	990,000
Total Disbmts	4,182,850	471,793	4,038,950	1,200	-	396,800	23,000	9,114,593
Incr (Decr) in Fund Balance	$ (59,550)	$ 14,207	$ (13,250)	$ (1,200)	$ -	$ 200	$ 595	$ (58,998)
ENDING BAL	**$ 116,278**	**$ 1,503,179**	**$ 125,616**	**$ 38,186**	**$ -**	**$ 610,084**	**$ 622,493**	**$ 3,015,836**

Department	Projected 2019-2020	Proposed 2020-2021	Variance
General Fund			
11 Mayor & Commission	$ 1,050	$ 1,500	$ 450
12 City Manager	129,650	169,750	40,100
13 City Secretary	135,600	180,200	44,600
14 Public Works Director	83,250	105,200	21,950
15 Accounting	90,800	104,100	13,300
18 City Offices	56,400	45,300	(11,100)
19 City Hall	14,600	13,300	(1,300)
20 Police	1,041,100	1,166,100	125,000
21 Animal Welfare	126,050	27,150	(98,900)
24 Municipal Court	94,850	98,400	3,550
25 Fire	736,550	728,800	(7,750)
31 Aging Services Program	86,550	15,800	(70,750)
32 Cemetery	106,550	63,950	(42,600)
33 Parks & Recreation	191,850	370,500	178,650
43 Street Dept.	352,950	380,900	27,950
44 Garage & Warehouse	47,700	78,800	31,100
90 Non-Departmental	615,200	633,100	17,900
Total General Fund	**$ 3,910,700**	**$ 4,182,850**	**$ 272,150**
Water Fund			
70 Water & Wastewater Commercial	$ 95,200	$ 88,000	$ (7,200)
71 Water Meters	127,400	148,700	21,300
72 Lake Daniels	6,000	11,500	5,500
73 Water Treatment Plant	735,832	1,022,400	286,568
74 Water Distribution	299,000	367,100	68,100
90 Non-Departmental	501,500	421,500	(80,000)
Total Water Fund	**$ 1,764,932**	**$ 2,059,200**	**$ 294,268**
Wastewater Fund			
76 Wastewater Collection	$ 260,400	$ 288,500	$ 28,100
77 Wastewater Treatment	333,600	317,750	(15,850)
90 Non-Departmental	315,500	385,500	70,000
Total Wastewater Fund	**$ 909,500**	**$ 991,750**	**$ 82,250**
Sanitation Fund			
42 Solid Waste Station	$ 809,100	$ 885,100	$ 76,000
90 Non-Departmental	5,300	150,200	144,900
Total Sanitation Fund	**$ 814,400**	**$ 1,035,300**	$ 220,900

Department	Projected 2019-2020	Proposed 2020-2021	Variance
Trade Days Fund			
30 Trade Days	$ 1,229	$ 1,200	$ (29)
Total Trade Days Fund	**$ 1,229**	**$ 1,200**	**$ (29)**
Recap of Funds			
Total General Fund	$ 3,910,700	$ 4,182,850	$ 272,150
Total Water Fund	1,764,932	2,059,200	294,268
Total Wastewater Fund	909,500	991,750	82,250
Total Sanitation Fund	814,400	1,035,300	220,900
Total Trade Days Fund	1,229	1,200	(29)
Total Recap of Funds	**$ 7,400,761**	**$ 8,270,300**	$ 869,539

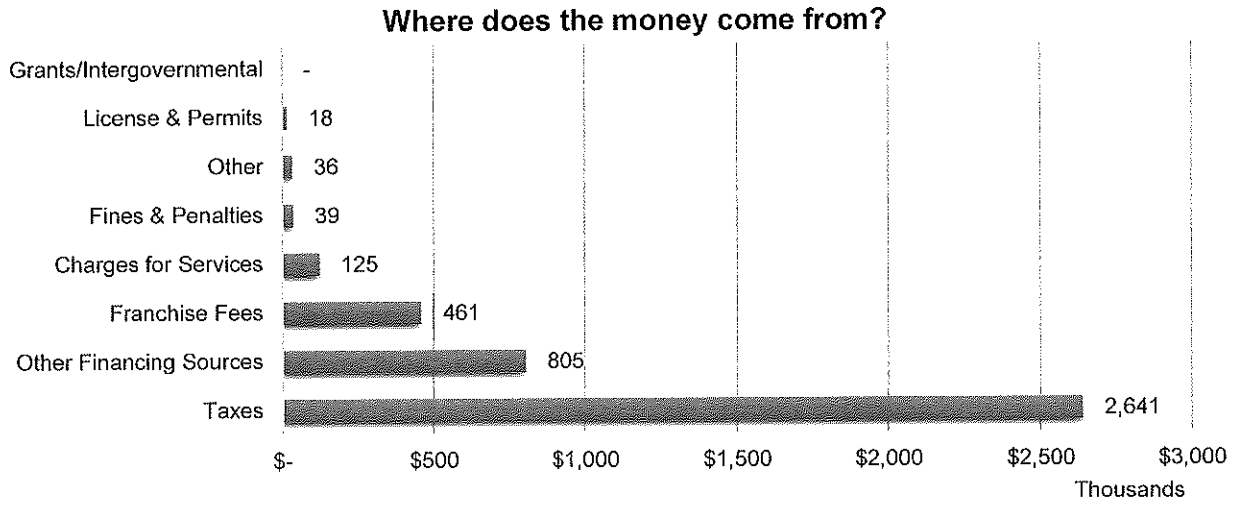
General Fund

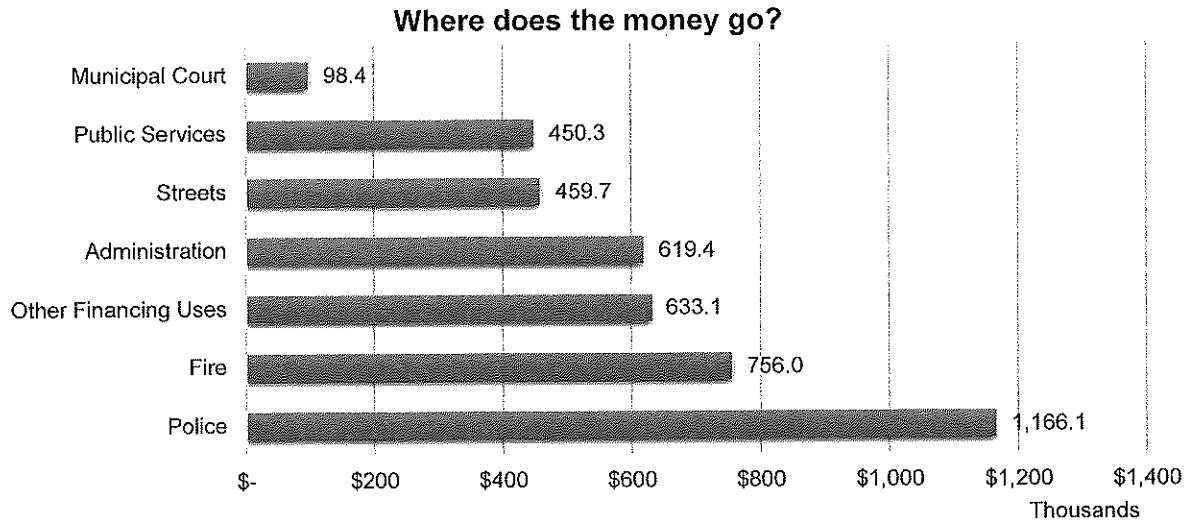
The General Fund is the chief operating fund of a local government and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund for the City of Breckenridge is used to account for revenues and expenditures that are related to general governmental services such as administration for City Management, Accounting, Public Works, the Public Safety departments of Police, Animal Welfare, Municipal Court, and Fire; Public Services which include Parks, Aging Services, and Cemetery; Streets; and Non-Departmental Services.

Revenues

Taxes provide 64% of the General Fund operating revenue. Ad Valorem tax revenue for 2020 is based on a tax rate of $1.12229. Property valuations for oil and minerals decreased by -37.5% or $2,418,626 and for personal property decreased by 6.5% or $2,160,384, and property values decreased by $4,059,598. The sales tax rate is 8.25%. Sales tax revenue has remained flat in 2019-20 and is expected to remain at that level in 2020-21.

Property tax rates have been up and down for several years. With the slump in the oil field, rates began to increase: from $0.86183 in 2014 to $.94 in 2015 to $1.04 in 2016 to $1.0365 in 2017. The rate decreased to $1.02000 in 2018, but increased to $1.07 in 2019 and will increase to $1.12229 in 2020 due to subsidizing the hospital ambulance contract, the COVID19 pandemic affecting the economy and concern for future funding capabilities impacted by the State Legislature's meddling in local tax rates.



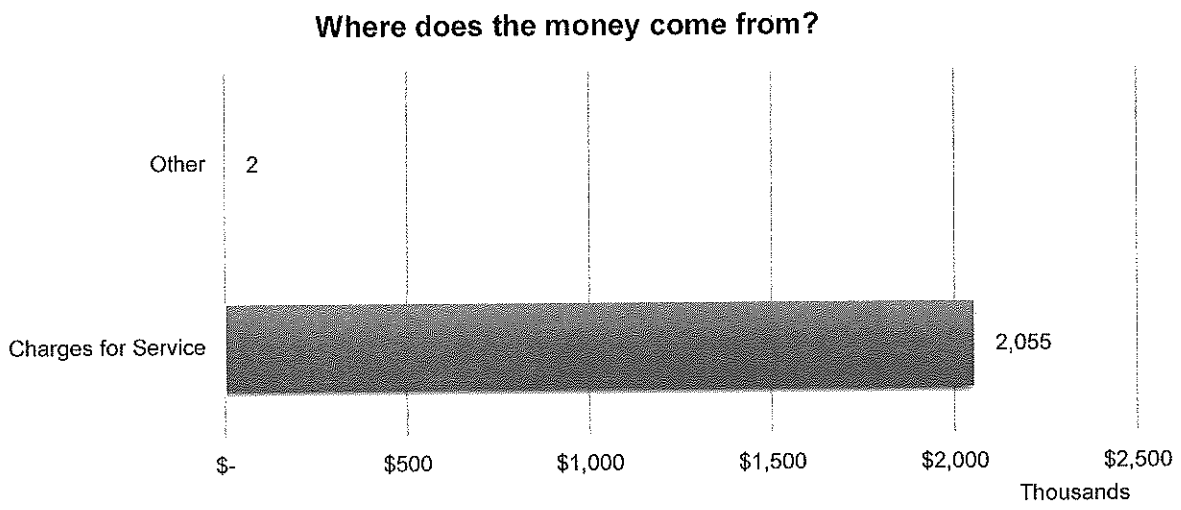


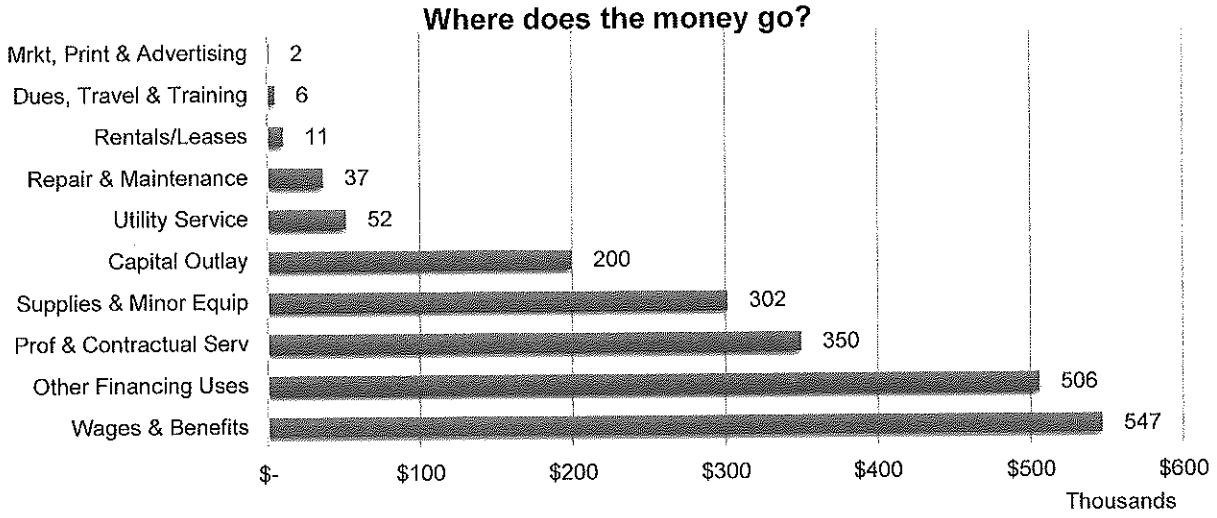
Water Fund

The Water Fund is a proprietary enterprise fund that is funded by fees charged to finance the cost of services to external customers for goods and services. The City of Breckenridge uses the Water Fund to account for operation of the Water Office, Meter Reading, Water Treatment Plant, Water Distribution, and other costs to support the fund.

Revenues

Water useage is expected to remain the same as 2019-20 levels. Due to unplanned expenditures to cover the remaining cost of the Water Treatment Plant rehabilitation project, water rate increases are budgeted for 2020-21.



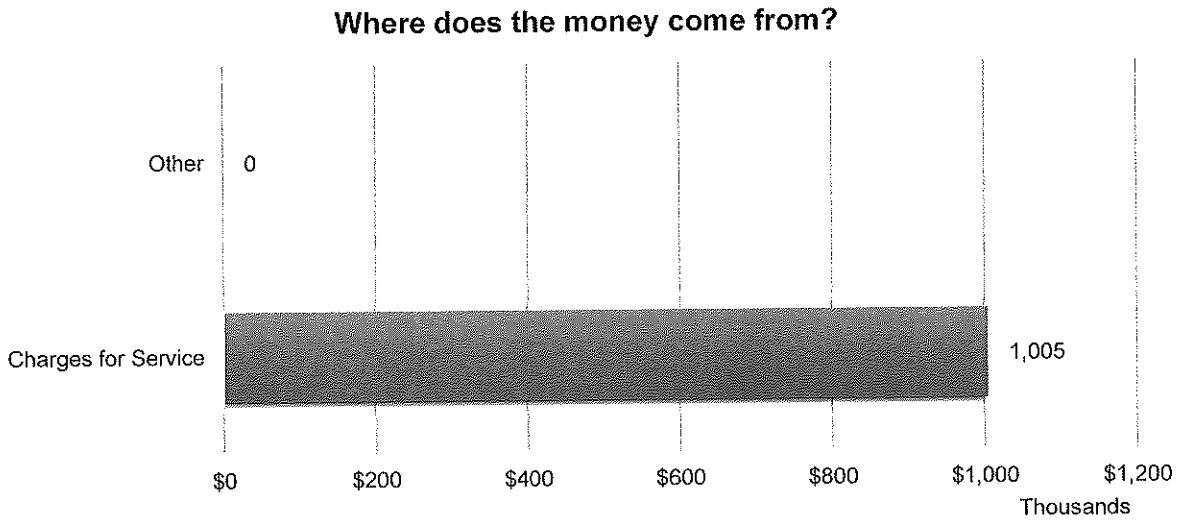


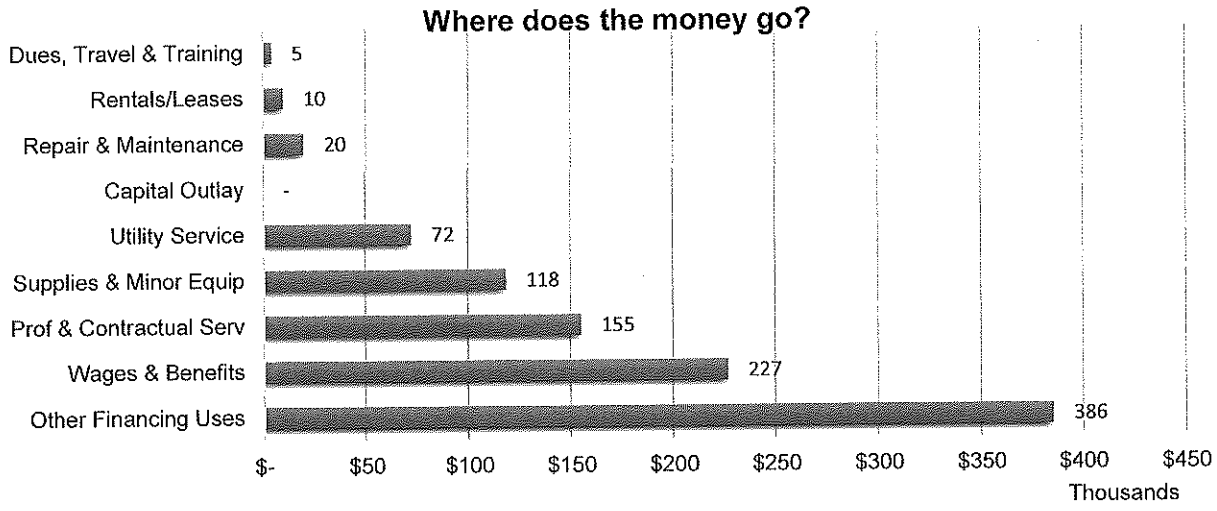
Wastewater Fund

The Wastewater Fund is a proprietary enterprise fund that is funded by fees charged to finance the cost of services to external customers for goods and services. The City of Breckenridge uses the Wastewater Fund to account for the operation of the Wastewater Treatment Plant, Wastewater Collection, and other costs to support the fund.

Revenues

Wastewater Fund revenues have remained level over the past several years since they were revised in 2012-13. Due to unplanned expenditures to cover the remaining cost of the Lift Stations rehabilitation project, wastewater rate increases are budgeted for 2020-21.



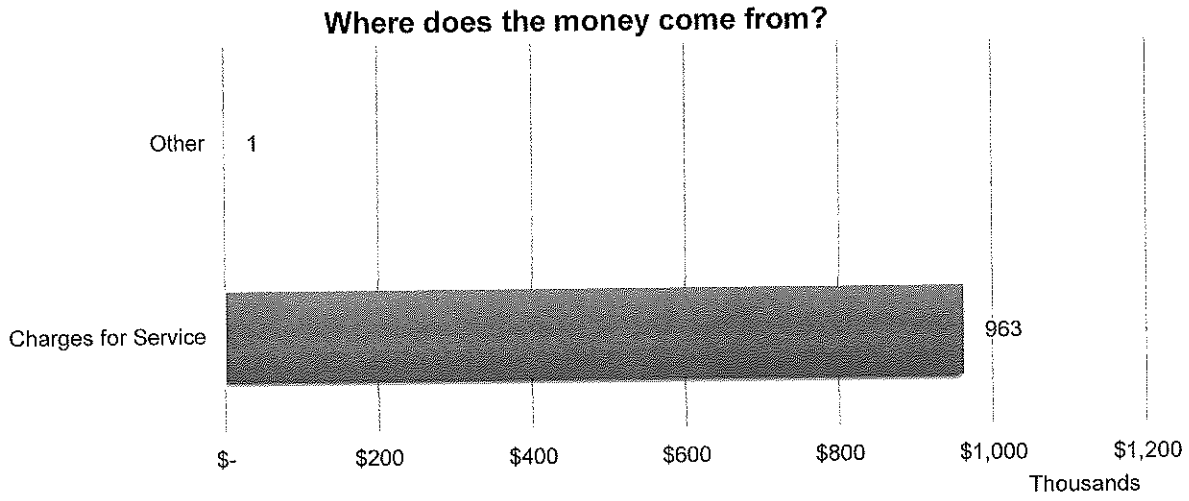


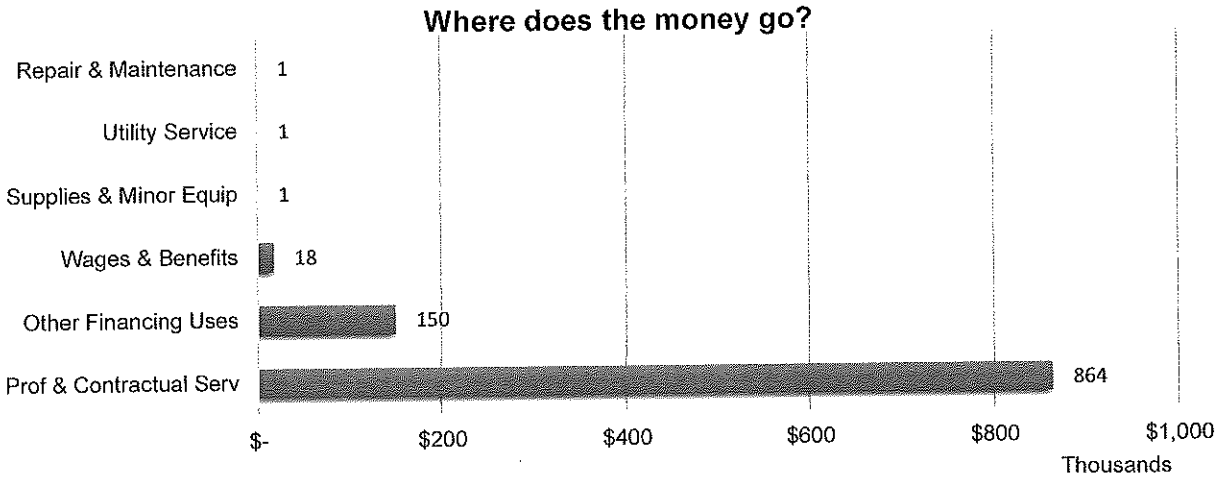
Sanitation Fund

The Sanitation Fund is a proprietary fund that is funded by fees charged to finance the cost of services to external customers for goods and services. The City of Breckenridge contracts for garbage pickup services with Republic Services out of Abilene. Removal of substandard houses has been a major effort recently which has required construction of a Monofill cell to dispose of nuisance and abandoned buildings demolition waste. Much of the City's cleanup effort centers around this project.

Revenues

Garbage Service Fees account for 100% of Sanitation Fund Revenues with 11.4% of all revenues coming from a Sanitation Administration Fee. Which is used to cover the costs of office labor to maintain services, cleaning up sub-standard houses in the community, and manning the Convenience Station. The City bills for residential, commercial and industrial customers.



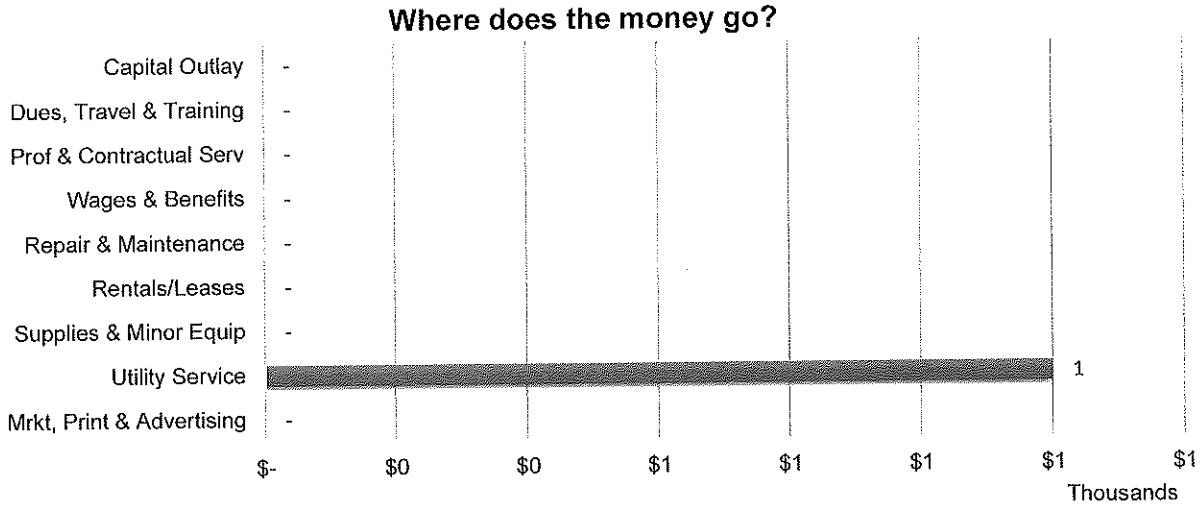


Trade Days

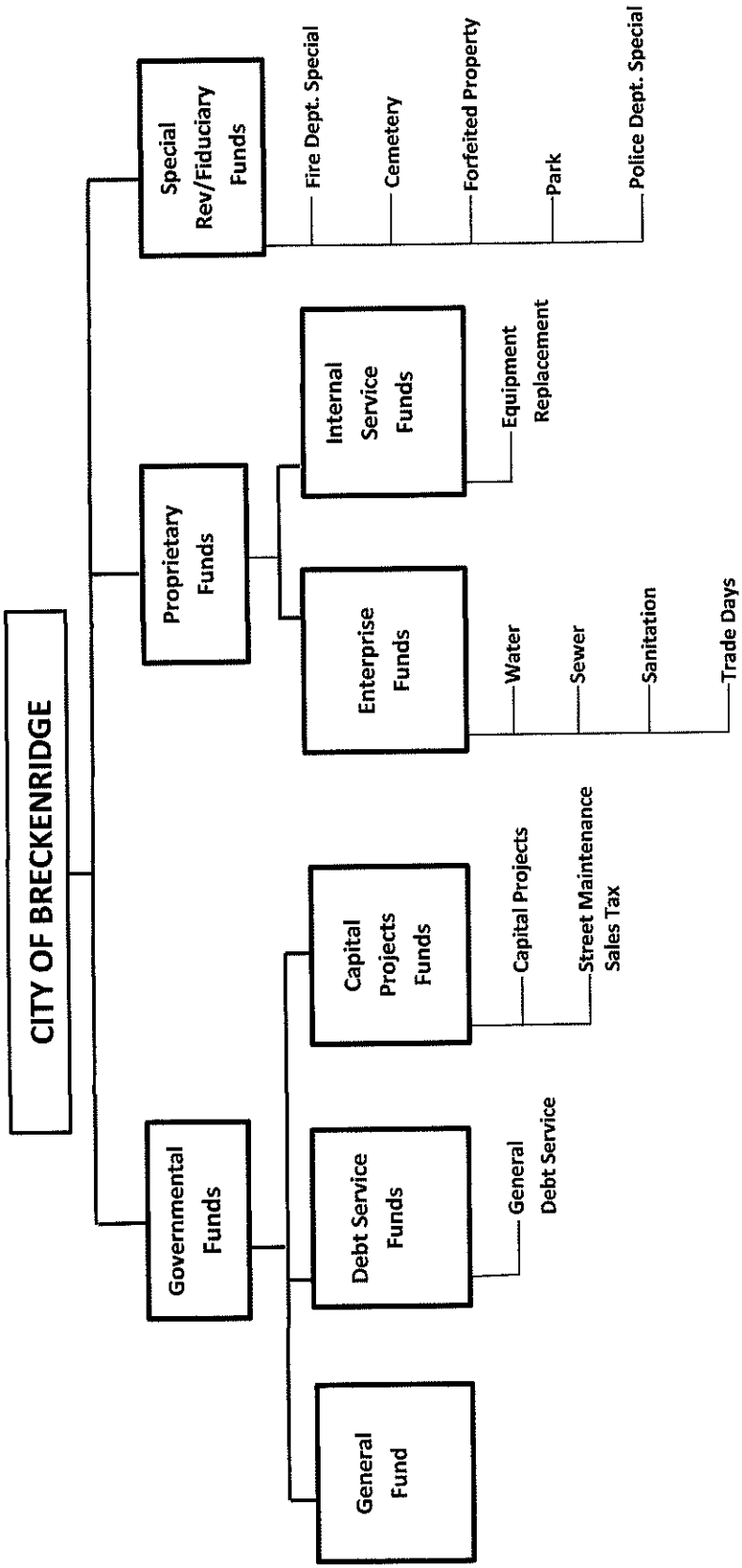
Breck Trade Days is a proprietary enterprise fund that is funded by fees charged to finance the cost of services to external customers for goods and services. To "seed" the new fund, transfers from the Water and Wastewater Funds have been used to supplement it. The purpose of a trade days event is to drive traffic to a community whereby the "rising tide lifts all boats" concept says that all the businesses in town have the opportunity to benefit.

Revenues

Breck Trade Days revenue was originally based on lot rentals, RV space rentals, and parking revenue. The event started in 2015 with four shows, one per quarter. In 2017, shows were increased to six events. The City changed its business model for Breck Trade Days in 2017 to having monthly shows, no lot rental fees, a one-day show, and minimum personnel. Revenues have been inadequate in the last 3 years to support the event; therefore, no funds will be budgeted for events in 2020-21.



CITY OF BRECKENRIDGE FUND STRUCTURE



CITY OF BRECKENRIDGE — SUMMARY OF RECEIPTS AND EXPENDITURES

General Fund

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
BEGINNING FUND BALANCE	**$ 134,829**	**$ 188,129**	**$ 147,580**	**$ 175,828**
Receipts				
Taxes	2,554,423	2,622,900	2,608,800	2,640,500
License & Permits	16,497	18,300	18,300	17,800
Charges for Services	178,385	131,950	129,050	124,600
Franchise Fees	458,623	463,500	463,500	461,000
Fines & Penalties	52,785	48,100	48,100	38,800
Grants/Intergovernmental	15,545	1,798	1,798	-
Other	38,739	39,400	39,400	35,600
Other Financing Sources	708,500	680,000	630,000	805,000
Total Receipts	**4,023,497**	**4,005,948**	**3,938,948**	**4,123,300**
TOTAL CURRENT RECEIPTS	**4,023,497**	**4,005,948**	**3,938,948**	**4,123,300**
TOTAL FUNDS AVAILABLE	**4,158,326**	**4,194,077**	**4,086,528**	**4,299,128**
Expenditures				
Wages & Benefits	2,718,404	2,584,700	2,549,950	2,683,050
Supplies & Minor Equip	240,448	213,000	187,900	225,500
Repair & Maintenance	43,951	51,800	42,450	109,100
Prof & Contractual Serv	639,017	776,300	753,100	757,900
Utility Service	220,833	234,700	229,900	218,700
Mrkt, Print & Advertising	19,259	11,200	13,750	23,450
Dues, Travel & Training	36,560	26,550	24,950	30,050
Rentals/Leases	36,124	39,350	39,150	18,200
Capital Outlay	3,186	19,000	19,000	60,000
Other Financing Uses	56,113	51,000	50,550	56,900
Total Expenditures	**4,013,895**	**4,007,600**	**3,910,700**	**4,182,850**
TOTAL CURRENT EXPENDITURES	**4,013,895**	**4,007,600**	**3,910,700**	**4,182,850**
NET INCR (DECR) IN FUND BALANCE	**9,602**	**(1,652)**	**28,248**	**(59,550)**
GAAP ADJUSTMENT	**(7,102)**			
ENDING FUND BALANCE	**$ 147,580**	**$ 186,477**	**$ 175,828**	**$ 116,278**

General Fund

GENERAL FUND REVENUE	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Taxes				
4005 Current Taxes	$ 1,101,287	$ 1,179,100	$ 1,180,000	$ 1,250,000
4007 Delinquent Taxes	247,532	230,000	230,000	225,000
4009 Penalties & Interest	55,125	45,000	45,000	45,000
4029 City Sales Tax	875,545	900,000	885,000	875,000
4031 Mixed Beverage Tax	3,797	3,800	3,800	3,500
4034 Property Tax Reduced by Sales	218,886	225,000	225,000	200,000
4036 Hotel/Motel Tax	52,251	40,000	40,000	42,000
Total Taxes	**2,554,423**	**2,622,900**	**2,608,800**	**2,640,500**
License & Permits				
4101 Building Permits	5,451	5,600	5,600	5,000
4102 Plumbing Permits	1,696	2,900	2,900	2,000
4103 Electrical Permits	3,515	5,000	5,000	5,000
4104 Gas Permits	1,560	700	700	1,800
4108 Beer Licenses	885	900	900	700
4109 Gaming Machine License	900	700	700	800
4114 Dog Licenses/Pound Fees	2,490	2,500	2,500	2,500
Total License & Permits	**16,497**	**18,300**	**18,300**	**17,800**
Charges For Services				
4213 Oil & Gas Inspections	1,150	1,000	1,000	1,000
4218 Zoning Application Fees	225	200	300	200
4219 Cemetery - Sales & Perpetual Care	26,125	13,000	10,000	10,000
4222 Service Fees - County - Fires	50,000	50,000	50,000	50,000
4223 Service Fees - County - Radio	36,000	36,000	36,000	36,000
4225 Contributions A/S Program (City)	12,829	9,000	9,000	-
4227 Swimming Pool Receipts	13,846	-	-	15,000
4228 County Contributions A/S	25,000	18,750	18,750	-
4232 Lifeguard Training	4,300	-	-	2,000
4233 Swimming Lessons	2,170	-	-	1,800
4234 Pavilion Rental	1,000	600	600	1,200
4235 Pool Rental	5,740	-	-	5,000
4236 Police Salaries Reimbursement	-	3,400	3,400	2,400
Total Charges For Services	**178,385**	**131,950**	**129,050**	**124,600**
Franchise Fees				
4401 Gross Receipts Electric	300,215	310,000	310,000	315,000
4402 Franchise Fee Garbage	28,668	30,000	30,000	27,000
4403 Gross Receipts Gas Franchise	69,329	61,000	61,000	65,000
4404 Telecommunications Franchise Fee	25,556	26,000	26,000	26,000
4405 Gross Receipts TV Cable Co. 5%	34,855	36,500	36,500	28,000
Total Franchise Fees	**458,623**	**463,500**	**463,500**	**461,000**

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

General Fund

GENERAL FUND REVENUE	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Fines & Penalities				
4500 Municipal Court	41,963	36,000	36,000	30,000
4501 Municipal Court Security Fee	1,053	1,000	1,000	1,000
4502 Child Safety Fund - Traffic Offense	263	700	700	400
4505 Misc. Court Fees	9,046	10,000	10,000	7,000
4506 Judicial Efficiency - Time Payment	460	400	400	400
4507 Code Compliance Liens	-	-	-	-
Total Fines & Penalities	**52,785**	**48,100**	**48,100**	**38,800**
Grants/Intergovernmental				
4650 Capital Grants & Contribution	15,545	1,798	1,798	-
Total Grants/Intergovernmental	**15,545**	**1,798**	**1,798**	**-**
Other				
4720 Interest Income	1,478	2,000	2,000	1,000
4734 Misc. Revenue	2,459	2,500	2,500	2,500
4735 Charge Off Account - Bad Debts	-	-	-	-
4736 Cash Over/Short Account	(2,613)	-	-	-
4737 (LEOSE) Allocations	2,505	2,600	2,600	2,600
4738 Ins. Casualty Loss - Buildings	-	-	-	-
4739 Ins. Casualty Loss - Equipment	-	-	-	-
4741 Revenue in Lieu of Taxes Housing	2,534	3,300	3,300	2,500
4742 Non-Revenue Receipts	8,396	8,000	8,000	8,000
4745 Sale of Materials	-	-	-	-
4746 Cemetery Care & Contrib. Interest	12,635	10,000	10,000	10,000
4747 Royalty Income	11,345	11,000	11,000	9,000
Total Other	**38,739**	**39,400**	**39,400**	**35,600**
Other Financing Sources				
4900 Water Fund Transfer	408,500	400,000	350,000	370,000
4901 Waste Water Transfer Payments	300,000	280,000	280,000	335,000
4915 Operating Transfers In	-	-	-	-
Total Other Financing Sources	**708,500**	**680,000**	**630,000**	**705,000**
TOTAL GENERAL FUND REVENUE	**$ 4,023,497**	**$ 4,005,948**	**$ 3,938,948**	**$ 4,023,300**

CITY OF BRECKENRIDGE — DEPARTMENT EXPENDITURES SUMMARY

General Fund

Department	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Mayor & Commission	$ 738	$ 1,050	$ 1,050	$ 1,500	42.9%
City Manager	172,400.00	129,550.00	129,650.00	169,750.00	31.0%
City Secretary/Finance Officer	147,455.00	133,200.00	135,600.00	180,200.00	35.3%
Public Works Director	91,367.00	83,250.00	83,250.00	105,200.00	26.4%
Accounting	102,489.00	90,900.00	90,800.00	104,100.00	14.5%
City Offices	49,050.00	56,400.00	56,400.00	45,300.00	-19.7%
City Hall	16,859.00	14,600.00	14,600.00	13,300.00	-8.9%
Police	1,086,252.00	1,042,100.00	1,041,100.00	1,166,100.00	11.9%
Animal Welfare	153,326.00	132,400.00	126,050.00	27,150.00	-79.5%
Municipal Court	93,541.00	97,000.00	94,850.00	98,400.00	1.4%
Fire	784,533.00	752,750.00	736,550.00	728,800.00	-3.2%
Aging Services	113,974.00	129,500.00	86,550.00	15,800.00	-87.8%
Cemetery	106,355.00	108,900.00	106,550.00	63,950.00	-41.3%
Parks & Recreation	240,261.00	198,750.00	191,850.00	370,500.00	86.4%
Street Department	357,539.00	357,750.00	352,950.00	380,900.00	6.5%
Garage & Warehouse	17,862.00	50,300.00	47,700.00	78,800.00	56.7%
Non-Departmental	479,894.00	629,200.00	615,200.00	633,100.00	0.6%
TOTAL EXPENDITURES	**$ 4,013,895**	**$ 4,007,600**	**$ 3,910,700**	**$ 4,182,850**	**4.4%**

The City of Breckenridge is a home-rule city operating under the City Charter adopted in 1954. The City is operated under a commissioner-manager form of government with a Mayor, four commissioners and a City Manager. The Mayor and City Commissioners are elected at-large with the City Commissioners elected for Places one through four. All members of the Commission including the Mayor are allowed to vote. City Commission meetings are regularly schedule once a month on the first Tuesday at 5:30 p.m.

Goal 1: **Safety and Security**

Objective 1: Ensure public Safety and public health in the community

Goal 2: **Leadership and Financial**

Objective 1: Adopt and follow sound business practices and financial policies

Goal 3: **Capital Improvements and Economic Development**

Objective 1: Maintain the city's infrastructure and strengthen economic development in the city

Goal 4: **Quality of Life**

Objective 1: Enhance the quality of life in Breckenridge

Goal 5: **Forward Planning**

Objective 1: Develop sustainable multi-year plans for present and future generations

Mayor & Commission

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	$ 274	$ 550	$ 550	$ 1,000	81.8%
Prof & Contractual Serv	464.00	500.00	500.00	500.00	0.0%
Dues, Travel & Training	0.00	0.00	0.00	0.00	NA
TOTAL EXPENDITURES	**$ 738**	**$ 1,050**	**$ 1,050**	**$ 1,500**	**42.9%**

Staffing	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Percent Change
Mayor	1	1	1	1	0.0%
Commissioners	4	4	4	4	0.0%
TOTAL STAFFING	**5**	**5**	**5**	**5**	**0.0%**

General Fund 101

Mayor & Commission 5-11	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	$ 255	$ 500	$ 500	$ 900
5215 Social Security/Medicare	19	50	50	100
Total Wages & Benefits	**274**	**550**	**550**	**1,000**
Prof & Contractual Serv				
5519 Equipment Repair by Contact Serv	-	-	-	-
5543 Service Pins & Plaques	464	500	500	500
Total Prof & Contractual Serv	**464**	**500**	**500**	**500**
Dues, Travel & Training				
5905 Continuing Education	-	-	-	-
Total Dues, Travel & Training	**-**	**-**	**-**	**-**
TOTAL MAYOR & COMMISSION	**$ 738**	**$ 1,050**	**$ 1,050**	**$ 1,500**

City Manager

The City Commission appoints a City Manager who is the administrative head of the municipal government, and is responsible for the efficient administration of all departments. The City Manager appoints or removes all appointive officers or employees of the city except as otherwise provided in the charter. The City Manager prepares the annual budget and keeps the Commission aware of financial conditions and needs of the city.

Goal 1: Safety and Security

Objective 1: Support efforts toward law enforcement best practices efforts

Objective 2: Support efforts toward Fire Department best practices efforts, improvement in ISO rating, Code Enforcement community wide cleanup

Goal 2: Leadership and Financial

Objective 1: Review organization, realign to level workloads, and improve management in organization

Objective 2: Develop contingency planning approach for next two years

Objective 3: Review revenue streams/fee schedules and adjust as appropriate

Goal 3: Capital Improvements and Economic Development

Objective 1: Complete capital projects for water, wastewater, drainage and streets

Objective 2: Support efforts to improve retail, commercial and industrial development and housing

Goal 4: Quality of Life

Objective 1: Pursue recreational, cultural, and aesthetic improvements

Objective 2: Continue abating sub-standard houses and junk cars

Goal 5: Forward Planning

Objective 1: Review/update Capital Improvements Plan by 9/30/20

Objective 2: Develop management succession plan at all levels

Performance Measures	Actual 2017-18	Actual 2018-19	Projected 2019-20	Budgeted 2020-21
Inputs				
Total full-time equivalents	2	2	2	2
Total Dept. Expenditures	$166,800	$164,600	$164,200	$169,750
Outputs				
Best Practices awards	0	2	2	1
Organizational re-alignment	Yes	Yes	Yes	Yes
Capital projects completed	1	2	3	2
Sub-standard houses abated	20	25	25	25
Junk cars abated	100	100	100	100
Management succession plans	1	2	4	2
Efficiency Measures				
Dept. expenditures per capita	$ 28.86	$ 28.48	$ 28.41	$ 29.37

City Manager

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	$ 167,985	$ 127,700	$ 127,700	$ 168,100	31.6%
Supplies & Minor Equip	24.00	0.00	0.00	0.00	0.0%
Prof & Contractual Serv	0.00	0.00	0.00	0.00	0.0%
Mrkt, Print & Advertising	438.00	400.00	500.00	200.00	-50%
Dues, Travel & Training	3,953.00	1,450.00	1,450.00	1,450.00	0%
TOTAL EXPENDITURES	**$ 172,400**	**$ 129,550**	**$ 129,650**	**$ 169,750**	**31.0%**

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
City Manager	1	1	1	1	0.0%
City Manager Secretary	1	1	1	1	0.0%
TOTAL STAFFING	**2**	**2**	**2**	**2**	**0.0%**

General Fund 101

City Manager 5-12	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	$ 120,766	$ 92,300	$ 92,300	$ 121,500
5110 Overtime Pay	-	-	-	-
5115 Car Allowance	6,750	3,500	3,500	6,000
5205 Health Ins - City Portion	18,720	15,600	15,600	20,000
5210 TMRS	11,518	7,200	7,200	11,000
5215 Social Security/Medicare	9,769	8,500	8,500	9,300
5220 Longevity Pay	462	600	600	300
Total Wages & Benefits	**167,985**	**127,700**	**127,700**	**168,100**
Supplies & Minor Equip				
5333 Minor Equip	24	-	-	-
Total Supplies & Minor Equip	**24**	**-**	**-**	**-**
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	-	-	-
5515 Professional Services	-	-	-	-
5519 Equipment Repair by Contract Serv	-	-	-	-
Total Prof & Contractual Serv	**-**	**-**	**-**	**-**
Mrkt, Print & Advertising				
5800 Printing & Advertising	-	-	-	-
5801 Professional Publications	438	400	500	200
Total Mrkt, Print & Advertising	**438**	**400**	**500**	**200**
Dues, Travel & Training				
5905 Continuing Education	3,953	1,450	1,450	1,450
Total Dues, Travel & Training	**3,953**	**1,450**	**1,450**	**1,450**
TOTAL CITY MANAGER	**$ 172,400**	**$ 129,550**	**$ 129,650**	**$ 169,750**

City Secretary/Finance Officer

The City Secretary/Finance Officer's responsibilities include a broad range of administrative and clerical support for city departments and the public. She/he must attend all meetings of the City Commission, prepares and maintains minutes, ordinances, resolutions, contracts, deeds, easements, and other official documents and is responsible for all public information requests and records management. As Election Administrator, the position is responsible for all city elections. As Finance Officer, the position is responsible for the Accounting Department which includes general ledger, payroll, accounts payable, human resources and Water Office which includes all collections.

Goal 1: **Leadership and Financial**

Objective 1: Continue to improve communications with and between staff members

Objective 2: Maintain and enhance the City's website to improve communications between the City and the Citizens of Breckenridge, as well as visitors

Objective 3: Continue training and professional development

Objective 4: Continue training and cross-training of office staff to include: attitude, positive thinking, customer service, professionalism, organizational skills and time management

Objective 5: Update, organize and manage record retention system. Continue audit/clean out of existing records

Goal 2: **Forward Planning**

Objective 1: Review and maintain instruction manuals for each position in Accounting & Water and Wastewater Commercial (SOP's)

Objective 2: Do online training and testing to receive National Incident Management System (NIMS) Certifications

Objective 3: Develop management succession plan

Performance Measures	Actual 2017-18	Actual 2018-19	Projected 2019-20	Budgeted 2020-21
Inputs:				
Total full-time equivalents	1	1	1	1
Total Dept. Expenditures	$139,100	$138,600	$139,100	$180,200
Outputs:				
Agendas/Minutes – City Commission	17	17	17	17
Ordinances	20	20	20	20
Resolutions	25	25	25	20
Public notices:				
Election, CCR & Other	7	8	7	7
Boil Water	39	42	40	40
Open Records Requests	117	94	80	75
Efficiency Measures:				
Dept. expenditures per capita	$ 24.07	$ 23.98	$ 24.07	$ 31.18

City Secretary/Finance Officer

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	$ 60,900	$ 66,800	$ 66,300	$ 94,800	41.9%
Supplies & Minor Equip	1,199	2,800	2,900	3,800	35.7%
Repair & Maintenance	1,436	200	-	-	-100.0%
Prof & Contractual Serv	62,784	51,900	52,400	58,100	11.9%
Mrkt, Print & Advertising	14,495	6,500	9,000	16,000	146.2%
Dues, Travel & Training	6,641	5,000	5,000	7,500	50.0%
TOTAL EXPENDITURES	**$ 147,455**	**$ 133,200**	**$ 135,600**	**$ 180,200**	**35.3%**

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
City Sec/Finance Off	1	1	1	1	0.0%
TOTAL STAFFING	**1**	**1**	**1**	**1**	**0.0%**

General Fund 101

City Secretary/Finance Officer 5-13	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	$ 44,200	$ 48,600	$ 48,600	$ 60,000
5205 Health Ins - City Portion	9,247	9,400	9,400	18,000
5210 TMRS	4,015	4,500	4,500	5,500
5215 Social Security/Medicare	3,028	3,800	3,300	4,700
5220 Longevity Pay	410	500	500	600
Total Wages & Benefits	**60,900**	**66,800**	**66,300**	**88,800**
Supplies & Minor Equip				
5316 City Election/Bond Election Supplies	166	2,000	2,000	3,500
5326 M/V Operating Supplies	989	500	500	-
5333 Minor Equip	44	300	400	300
Total Supplies & Minor Equip	**1,199**	**2,800**	**2,900**	**3,800**
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	1,436	200	-	-
Total Repair & Maintenance	**1,436**	**200**	**-**	**-**
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	-	-	100
5512 Bond Election/Judges	-	-	-	1,000
5518 M/V Repair by Contract	1,161	200	-	-
5519 Equipment Repair by Contract Serv	-	-	-	500
5544 Contractual Services	11,156	1,300	2,000	6,000
5548 Benevolence	319	400	400	500
5550 CTA Contract	50,148	50,000	50,000	50,000
Total Prof & Contractual Serv	**62,784**	**51,900**	**52,400**	**58,100**
Mrkt, Print & Advertising				
5800 Printing & Advertising	10,862	5,500	8,000	12,000
5801 Professional Publications	3,633	1,000	1,000	4,000
Total Mrkt, Print & Advertising	**14,495**	**6,500**	**9,000**	**16,000**
Dues, Travel & Training				
5905 Continuing Education	6,641	5,000	5,000	7,500
Total Dues, Travel & Training	**6,641**	**5,000**	**5,000**	**7,500**
TOTAL CITY SECRETARY/FINANCE OFFICER	**$ 147,455**	**$ 133,200**	**$ 135,600**	**$ 174,200**

Public Works Director

The Public Works Director has responsibility over the departments of Streets, Garage and Warehouse, Water Meters, Lake Daniels, Water Treatment, Water Distribution, Wastewater Treatment, Wastewater Collection, and Sanitation.

Goal 1: **Safety and Security**

Objective 1: Pursue higher continuing education to provide safe practices for myself and staff

Objective 2: Get more training for staff

Goal 2: **Leadership and Financial**

Objective 1: Complete Certified Public Manager course

Objective 2: Keep staff motivated to improve their departments

Objective 3: Keep staff aware of the cost of jobs they do

Goal 2: **Capital Improvements and Economic Development**

Objective 1: Continue to support engineering firms and contractors to complete capital improvements

Objective 2: Continue with the demolition and removal of abandoned and nuisance buildings

Goal 3: **Quality of Life**

Objective 1: Improve the appearance of city owned property

Objective 2: Improve city streets and drainage

Goal 4: **Forward Planning**

Objective 1: Have all staff NIMS certified by end of budget year

Objective 2: Keep staff trained and motivated for future projects

Objective 3: Continue assisting with coming projects and information needed for the future of our home town

Objective 4: Continue using electronic work and tracking system to help reduce redundancies and accountability.

Public Works Director

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	$ 67,841	$ 70,550	$ 70,550	$ 88,400	25.3%
Supplies & Minor Equip	11,496	3,900	3,900	7,900	102.6%
Repair & Maintenance	841	400	400	600	50.0%
Prof & Contractual Serv	4,271	4,400	4,400	5,300	20.5%
Dues, Travel & Training	6,918	4,000	4,000	3,000	-25.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	**$ 91,367**	**$ 83,250**	**$ 83,250**	**$ 105,200**	**26.4%**

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Director - Public Works	1	1	1	1	0.0%
TOTAL STAFFING	**1**	**1**	**1**	**1**	**0.0%**

General Fund 101

Public Works Director 5-14	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	$ 50,408	$ 52,200	$ 52,200	$ 60,000
5205 Health Ins - City Portion	9,316	9,400	9,400	18,000
5210 TMRS	4,545	4,700	4,700	5,500
5215 Social Security/Medicare	3,482	4,050	4,050	4,700
5220 Longevity Pay	90	200	200	200
Total Wages & Benefits	**67,841**	**70,550**	**70,550**	**88,400**
Supplies & Minor Equip				
5323 Special Clothing	205	-	-	200
5326 M/V Operating Supplies	2,681	3,000	3,000	2,500
5328 Equip Operating Supplies	212	400	400	200
5333 Minor Equip	8,398	500	500	5,000
Total Supplies & Minor Equip	**11,496**	**3,900**	**3,900**	**7,900**
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	795	400	400	500
5407 Equip Repair & Maint Supplies	46	-	-	100
Total Repair & Maintenance	**841**	**400**	**400**	**600**
Prof & Contractual Serv				
5518 M/V Repair by Contract	71	200	200	1,000
5519 Equipment Repair by Contract Serv	-	-	-	100
5540 Uniforms & Clothing	-	-	-	-
5563 GIS Services	4,200	4,200	4,200	4,200
Total Prof & Contractual Serv	**4,271**	**4,400**	**4,400**	**5,300**
Dues, Travel & Training				
5905 Continuing Education	6,918	4,000	4,000	3,000
Total Dues, Travel & Training	**6,918**	**4,000**	**4,000**	**3,000**
Capital Outlay				
7212 Computers/Software	-	-	-	-
Total Capital Outlay	-	-	-	-
TOTAL PUBLIC WORKS DIRECTOR	**$ 91,367**	**$ 83,250**	**$ 83,250**	**$ 105,200**

Accounting

The City Secretary/Finance Officer is over the Accounting Department which is responsible for maintaining the general ledger, payroll, human resources, accounts payable, and cemetery records.

Goal 1: **Leadership and Financial**

Objective 1: Maintain and improve accuracy: general ledger, accounts payable, payroll

Objective 2: Maintain website for financial transparency

Objective 3: Continue training, cross-training and professional development

Objective 4: Review and update internal controls as required

Goal 2: **Forward Planning**

Objective 1: Create and maintain instruction manuals for each position (SOP's)

Objective 2: Develop staff succession plans

Accounting

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	$ 87,962	$ 87,200	$ 87,200	$ 97,000	11.2%
Supplies & Minor Equip	-	500	500	500	0.0%
Prof & Contractual Serv	13,623	3,000	3,000	3,600	20.0%
Mrkt, Print & Advertising	-	-	-	2,000	NA
Dues, Travel & Training	904	200	100	1,000	400.0%
TOTAL EXPENDITURES	**$ 102,489**	**$ 90,900**	**$ 90,800**	**$ 104,100**	**14.5%**

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Asst City Secretary	1	1	1	1	0.0%
Bookkeeper	1	1	1	1	0.0%
TOTAL STAFFING	**2**	**2**	**2**	**2**	**0.0%**

General Fund 101

Accounting 5-15	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	$ 57,478	$ 55,300	$ 55,300	$ 55,600
5110 Overtime Pay	258	-	-	-
5205 Health Ins - City Portion	17,156	18,800	18,800	28,000
5210 TMRS	5,382	5,300	5,300	5,400
5215 Social Security/Medicare	4,348	4,500	4,500	4,500
5220 Longevity Pay	3,340	3,300	3,300	3,500
Total Wages & Benefits	**87,962**	**87,200**	**87,200**	**97,000**
Supplies & Minor Equip				
5333 Minor Equip	-	500	500	500
Total Supplies & Minor Equip	**-**	**500**	**500**	**500**
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	-	-	100
5519 Equipment Repair by Contract Serv	89	-	-	500
5544 Contractual Services	13,534	3,000	3,000	3,000
Total Prof & Contractual Serv	**13,623**	**3,000**	**3,000**	**3,600**
Mrkt, Print & Advertising				
5800 Printing & Advertising	-	-	-	2,000
Total Mrkt, Print & Advertising	**-**	**-**	**-**	**2,000**
Dues, Travel & Training				
5905 Continuing Education	904	200	100	1,000
Total Dues, Travel & Training	**904**	**200**	**100**	**1,000**
TOTAL ACCOUNTING	**$ 102,489**	**$ 90,900**	**$ 90,800**	**$ 104,100**

City Offices

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Supplies & Minor Equip	$ 16,659	$ 18,800	$ 18,800	$ 14,800	-21.3%
Repair & Maintenance	147	400	400	400	0.0%
Prof & Contractual Serv	10,436	11,100	11,100	2,900	-73.9%
Utility Services	16,473	18,900	18,900	20,000	5.8%
Rentals/Leases	5,335	7,200	7,200	7,200	0.0%
TOTAL EXPENDITURES	**$ 49,050**	**$ 56,400**	**$ 56,400**	**$ 45,300**	**-19.7%**

General Fund 101

City Offices 5-18	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Supplies & Minor Equip				
5305 Office Supplies	$ 12,333	$ 16,000	$ 16,000	$ 13,000
5318 Coffee Room Supplies	106	300	300	300
5319 Janitor Supplies	1,851	2,000	2,000	1,000
5333 Minor Equip	2,369	500	500	500
Total Supplies & Minor Equip	**16,659**	**18,800**	**18,800**	**14,800**
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	5	200	200	200
5408 Building & Grounds Repair	142	200	200	200
Total Repair & Maintenance	**147**	**400**	**400**	**400**
Prof & Contractual Serv				
5519 Equipment Repair by Contract Serv	369	1,000	1,000	1,000
5521 Building & Grounds by Contract	1,307	2,000	2,000	1,500
5547 Pest Control	360	400	400	400
5554 Janitor Service	8,400	7,700	7,700	-
Total Prof & Contractual Serv	**10,436**	**11,100**	**11,100**	**2,900**
Utility Service				
5700 Communications	9,021	11,000	11,000	10,000
5701 Electricity	4,989	5,400	5,400	7,500
5716 Natural Gas	2,463	2,500	2,500	2,500
Total Utility Service	**16,473**	**18,900**	**18,900**	**20,000**
Rentals/Leases				
7105 Rentals	5,335	7,200	7,200	7,200
Total Rentals/Leases	**5,335**	**7,200**	**7,200**	**7,200**
TOTAL CITY OFFICES	**$ 49,050**	**$ 56,400**	**$ 56,400**	**$ 45,300**

City Hall

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Supplies & Minor Equip	$ 901	$ -	$ -	$ -	NA
Repair & Maintenance	650	-	-	500	NA
Prof & Contractual Serv	3,844	2,600	2,600	800	-69.2%
Utility Services	11,464	12,000	12,000	12,000	0.0%
TOTAL EXPENDITURES	**$ 16,859**	**$ 14,600**	**$ 14,600**	**$ 13,300**	**-8.9%**

General Fund 101

City Hall 5-19	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Supplies & Minor Equip				
5318 Coffee Room Supplies	$ 124	$ -	$ -	$ -
5319 Janitor Supplies	777	-	-	-
5328 Equip Operating Supplies	-	-	-	-
5333 Minor Equip	-	-	-	-
Total Supplies & Minor Equip	**901**	**-**	**-**	**-**
Repain & Maintenance				
5407 Equip Repair & Maint Supplies	-	-	-	-
5408 Building & Grounds Repair	650	-	-	500
Total Repair & Maintenance	**650**	**-**	**-**	**500**
Prof & Contractual Serv				
5519 Equipment Repair by Contract Serv	-	-	-	-
5521 Building & Grounds by Contract	1,144	500	500	500
5547 Pest Control	300	300	300	300
5554 Janitor Service	2,400	1,800	1,800	-
Total Prof & Contractual Serv	**3,844**	**2,600**	**2,600**	**800**
Utility Service				
5701 Electricity	8,586	9,600	9,600	9,600
5716 Natural Gas	2,878	2,400	2,400	2,400
Total Utility Service	**11,464**	**12,000**	**12,000**	**12,000**
TOTAL CITY HALL	**$ 16,859**	**$ 14,600**	**$ 14,600**	**$ 13,300**

Police

The Chief of Police is over the Police Department which is responsible for responding to calls for service, enforcement of criminal and traffic laws, conducting criminal investigations, and the apprehension of criminal offenders.

Goal 1: Safety and Security

Objective 1: Develop a policy that is consonant with the Law Enforcement Agency Best Practices Recognition Program without the added costs

Goal 2: Leadership and Financial

Objective 1: Continue with the program that allows us to gather and share information with other local and federal law enforcement agencies that can be done without adding human capital.

Objective 2: Continue to be proactive without adding any more personnel

Goal 3: Capital Improvements and Economic Development

Objective 1: Continue leasing new police patrol cars

Goal 4: Quality of Life

Objective 1: Conduct National Night Out

Objective 2: Continue working with Crime Stoppers

Goal 5: Forward Planning

Objective 1: Develop succession plan

Police

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	$ 926,607	$ 904,400	$ 904,400	$ 1,020,000	12.8%
Supplies & Minor Equip	42,056	34,200	34,200	55,800	63.2%
Repair & Maintenance	7,983	8,900	8,900	5,600	-37.1%
Prof & Contractual Serv	43,362	26,600	25,600	16,700	-37.2%
Utility Service	54,043	55,500	55,500	55,500	0.0%
Mrkt, Print & Advertising	1,525	2,300	2,300	2,300	0.0%
Dues, Travel & Training	7,395	6,400	6,400	6,400	0.0%
Rentals/Leases	3,281	3,800	3,800	3,800	0.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	**$ 1,086,252**	**$ 1,042,100**	**$ 1,041,100**	**$ 1,166,100**	**11.9%**

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Police Chief	1	1	1	1	0.0%
Detective Captain	1	1	1	1	0.0%
Lieutenant	1	1	1	1	0.0%
Police - Sergeant	2	2	2	2	0.0%
Police - Patrol	7	7	7	7	0.0%
Police - Secretary	1	1	1	1	0.0%
Radio Dispatcher #1	1	1	1	1	0.0%
Radio Dispatcher #2	3	3	3	4	33.3%
Pt Dispr - (1550 hr. = .75 FTE)	0.75	0.75	0.75	0.50	-33.3%
X-ing Grd - (1440 hr. = .7 FTE)	0.7	0.7	0.7	0.7	0.0%
TOTAL STAFFING	**18.45**	**18.45**	**18.45**	**19.20**	**0.0%**

General Fund 101

Police 5-20	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	$ 582,662	$ 581,500	$ 581,500	$ 648,000
5110 Overtime Pay	86,017	55,000	55,000	57,500
5205 Health Ins - City Portion	141,840	154,200	154,200	190,000
5210 TMRS	59,036	56,000	56,000	63,000
5215 Social Security/Medicare	50,811	50,500	50,500	54,500
5220 Longevity Pay	6,241	7,200	7,200	7,000
5225 SUTA	-	-	-	-
Total Wages & Benefits	**926,607**	**904,400**	**904,400**	**1,020,000**
Supplies & Minor Equip				
5305 Office Supplies	4,027	4,000	4,000	4,000
5318 Coffee Room Supplies	400	800	800	800
5319 Janitor Supplies	717	1,200	1,200	800
5320 Film - CID - Ammo	1,715	2,000	2,000	2,000
5323 Special Clothing	-	-	-	10,000
5326 M/V Operating Supplies	31,771	23,000	23,000	25,000
5328 Equip Operating Supplies	660	700	700	700
5333 Minor Equip	2,766	2,500	2,500	12,500
Total Supplies & Minor Equip	**42,056**	**34,200**	**34,200**	**55,800**
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	7,891	8,000	8,000	5,000
5407 Equip Repair & Maint Supplies	92	800	800	500
5408 Building & Grounds Repair	-	100	100	100
Total Repair & Maintenance	**7,983**	**8,900**	**8,900**	**5,600**
Prof & Contractual Serv				
5501 Physicals Pre-Employment	1,075	900	900	600
5502 Medical Expenses City Prisoner	-	1,000	-	1,000
5514 Purchase of Criminal Information	-	200	200	200
5515 Professional Services	11,370	3,300	3,300	3,300
5518 M/V Repair by Contract	5,011	5,000	5,000	5,000
5519 Equipment Repair by Contract Serv	1,340	2,000	2,000	2,000
5521 Building & Grounds by Contact	563	600	600	600
5540 Uniforms & Clothing	16,483	5,000	5,000	-
5544 Contractual Services	405	1,000	1,000	1,000
5554 Janitor Service	4,800	3,600	3,600	-
5557 Forensic Lab Charges	2,315	4,000	4,000	3,000
Total Prof & Contractual Serv	**43,362**	**26,600**	**25,600**	**16,700**
Utility Service				
5700 Communications	11,876	10,000	10,000	10,000
5701 Electricity	288	500	500	500
5718 Law Enforcement Center Utilities	41,879	45,000	45,000	45,000
Total Utility Service	**54,043**	**55,500**	**55,500**	**55,500**

General Fund 101

Police 5-20	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Mrkt, Print & Advertising				
5800 Printing & Advertising	915	1,500	1,500	1,500
5801 Professional Publications	610	800	800	800
Total Mrkt, Print & Advertising	**1,525**	**2,300**	**2,300**	**2,300**
Dues, Travel & Training				
5905 Continuing Education	7,395	6,400	6,400	6,400
Total Dues, Travel & Training	**7,395**	**6,400**	**6,400**	**6,400**
Rentals/Leases				
7105 Rentals	3,281	3,800	3,800	3,800
Total Rentals/Leases	**3,281**	**3,800**	**3,800**	**3,800**
Capital Outlay				
7212 Computers/Software	-	-	-	-
Total Capital Outlay	**-**	**-**	**-**	**-**
TOTAL POLICE	**$ 1,086,252**	**$ 1,042,100**	**$ 1,041,100**	**$ 1,166,100**

Animal Welfare

The Police Chief is over the Animal Welfare Department which is responsible for maintaining the animal shelter and for enforcing laws and ordinances regarding animals within the city limits. The Humane Society fosters animals.

Goal 1: **Safety and Security**

Objective 1: Provide a safe environment and save the lives of animals

Objective 2: Maintain and replace equipment needed for care and shelter

Objective 3: Maintain shelter property and make outside fenced area more usable for animals, employees and perspective pet owners

Objective 4: Enforce animal ordinance regarding dog tags and rabies shots

Goal 2: **Leadership and Financial**

Objective 1: Provide education for the public on the awareness of spay/neuter, and responsibility of pet ownership, city and state laws and ordinances

Objective 2: Be proactive in the Community

Objective 3: Write tickets for continued abuse of rules

Animal Welfare

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	$ 114,237	$ 90,700	$ 90,650	$ 11,600	-87.2%
Supplies & Minor Equip	18,799	15,000	13,500	4,800	-68.0%
Repair & Maintenance	937	1,900	1,500	1,000	-47.4%
Prof & Contractual Serv	7,479	11,500	9,150	4,500	-60.9%
Utility Service	9,957	12,000	10,000	5,000	-58.3%
Mrkt, Print & Advertising	872	1,300	1,250	250	-80.8%
Dues, Travel & Training	1,045	-	-	-	NA
TOTAL EXPENDITURES	**$ 153,326**	**$ 132,400**	**$ 126,050**	**$ 27,150**	**-79.5%**

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Animal Control Officer	3	3	3	3	0%
TOTAL STAFFING	**3**	**3**	**3**	**3**	**0%**

General Fund 101

Animal Welfare 5-21	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	$ 72,058	$ 57,600	$ 57,600	$ 10,700
5110 Overtime Pay	4,420	2,000	2,000	-
5205 Health Ins - City Portion	24,933	21,200	21,200	-
5210 TMRS	6,860	5,300	5,300	-
5215 Social Security/Medicare	5,830	4,500	4,500	900
5220 Longevity Pay	136	100	50	-
Total Wages & Benefits	**114,237**	**90,700**	**90,650**	**11,600**
Supplies & Minor Equip				
5319 Janitor Supplies	2,767	3,000	3,000	500
5320 Film - CID - Ammo	3	200	200	-
5321 Animal Food	6,222	5,500	4,500	1,500
5323 Special Clothing	345	300	300	-
5326 M/V Operating Supplies	4,221	3,000	3,000	1,000
5327 Euthanasia Supplies	1,907	-	-	300
5328 Equip Operating Supplies	506	1,000	1,000	500
5333 Minor Equip	2,828	2,000	1,500	1,000
Total Supplies & Minor Equip	**18,799**	**15,000**	**13,500**	**4,800**
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	785	800	600	500
5407 Equip Repair & Maint Supplies	74	300	300	100
5408 Building & Grounds Repair	78	800	600	400
Total Repair & Maintenance	**937**	**1,900**	**1,500**	**1,000**
Prof & Contractual Serv				
5501 Physicals Pre-Employment	(45)	100	-	-
5518 M/V Repair by Contract	450	3,500	3,500	1,000
5519 Equipment Repair by Contract Serv	61	500	200	200
5521 Building & Grounds by Contact	4,836	2,500	1,750	1,000
5540 Uniforms & Clothing	912	1,000	1,000	-
5544 Contractual Services	630	400	200	500
5547 Pest Control	420	500	500	300
5559 Vet Care	215	3,000	2,000	1,500
Total Prof & Contractual Serv	**7,479**	**11,500**	**9,150**	**4,500**
Utility Service				
5700 Communications	1,475	2,000	1,500	1,000
5701 Electricity	8,482	10,000	8,500	4,000
Total Utility Service	**9,957**	**12,000**	**10,000**	**5,000**

General Fund 101

Animal Welfare 5-21	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Mrkt, Print & Advertising				
5800 Printing & Advertising	872	1,300	1,250	250
Total Mrkt, Print & Advertising	**872**	**1,300**	**1,250**	**250**
Dues, Travel & Training				
5905 Continuing Education	1,045	-	-	-
Total Dues, Travel & Training	**1,045**	**-**	**-**	**-**
TOTAL ANIMAL WELFARE	**$ 153,326**	**$ 132,400**	**$ 126,050**	**$ 27,150**

Municipal Court

The Municipal Judge is over the Municipal Court which has responsibility for processing all class "c" criminal charges filed by Police, Fire Marshals, Animal Control Officers and Code Enforcement Officers under the various codes and ordinances.

Goal 1: Safety and Security

Objective 1: Maintain security in the Municipal Court spaces by keeping doors locked in hallway and contacting Police Department should security problems arise

Goal 2: Leadership and Financial

Objective 1: Attend training recommended by TMCEC to obtain education hours required by 4/30/20

Objective 2: Promote and encourage teens to use Stephens County Teen Court to discharge citations

Objective 3: Operate Municipal Court more efficiently. Explain court procedures to defendants

Objective 4: Send Late Letter within 48 hours of Initial Appearance to encourage defendant to enter plea

Objective 5: Send summons to defendants as a reminder to help insure Initial Appearance

Objective 6: Reduce citations going to Capias Pro Fine warrants status by setting Show Cause Hearings to give defendants chance to pay

Goal 3: Quality of Life

Objective 1: Determine indigence status. Offer more choices to discharge citations (i.e. payment plans, extensions, driving safety course and community service)

Objective 2: Participate in National Night Out activities by October 31, 2020

Goal 4: Forward Planning

Objective 1: Require Court Clerk to read TMCEC articles regarding judicial responsibilities and methods

Objective 2: Instruct Court Clerk in completion of deferred disposition, warrants, and appeals

Performance Measures	Actual 2017-18	Actual 2018-19	Projected 2019-20	Budgeted 2020-21
Inputs				
Total full-time equivalents	2	2	2	2
Total Dept. Expenditures	$89,200	$92,500	$89,200	$98,400
Outputs				
Number of warrants for the year	120	120	120	120
Total number of warrants	475	500	475	500
Number of cases resolved by CS	20	20	20	20
Number of teen court trial	10	10	10	10
Number of teen court resolved by DSC	20	20	20	20
Number of payment plans	100	100	100	100
Outcome Measures				
Safety training completion	100%	100%	100%	100%
Succession training	100%	100%	100%	100%
Efficiency Measures				
Dept. expenditures per capita	$15.43	$16.00	$15.43	$17.02

Municipal Court

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	$ 75,709	$ 74,900	$ 74,900	$ 76,300	1.9%
Supplies & Minor Equip	2,952	3,500	3,000	3,500	0.0%
Repair & Maintenance	-	200	-	200	0.0%
Prof & Contractual Serv	8,239	11,000	10,250	11,000	0.0%
Utility Service	3,167	3,300	3,300	3,300	0.0%
Mrkt, Print & Advertising	-	300	300	300	0.0%
Dues, Travel & Training	792	1,200	500	1,200	0.0%
Rentals/Leases	2,682	2,600	2,600	2,600	0.0%
TOTAL EXPENDITURES	**$ 93,541**	**$ 97,000**	**$ 94,850**	**$ 98,400**	**1.4%**

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Municipal Judge	1	1	1	1	0.0%
Municipal Court Clerk	1	1	1	1	0.0%
TOTAL STAFFING	**2**	**2**	**2**	**2**	**0.0%**

General Fund 101

Municipal Court 5-24	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	$ 48,499	$ 47,500	$ 47,500	$ 47,500
5205 Health Ins - City Portion	18,720	18,800	18,800	20,000
5210 TMRS	4,399	4,300	4,300	4,400
5215 Social Security/Medicare	3,713	3,700	3,700	3,700
5220 Longevity Pay	378	600	600	700
Total Wages & Benefits	**75,709**	**74,900**	**74,900**	**76,300**
Supplies & Minor Equip				
5305 Office Supplies	2,952	3,000	3,000	3,000
5333 Minor Equip	-	500	-	500
Total Supplies & Minor Equip	**2,952**	**3,500**	**3,000**	**3,500**
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	-	200	-	200
Total Repair & Maintenance	**-**	**200**	**-**	**200**
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	100
5519 Equipment Repair by Contract Serv	-	500	-	500
5544 Contractual Services	8,239	10,000	10,000	10,000
5560 Jury Fees	-	400	250	400
Total Prof & Contractual Serv	**8,239**	**11,000**	**10,250**	**11,000**
Utility Service				
5700 Communications	3,167	3,300	3,300	3,300
Total Utility Service	**3,167**	**3,300**	**3,300**	**3,300**
Mrkt, Print & Advertising				
5800 Printing & Advertising	-	300	300	300
Total Mrkt, Print & Advertising	**-**	**300**	**300**	**300**
Dues, Travel & Training				
5905 Continuing Education	792	1,200	500	1,200
Total Dues, Travel & Training	**792**	**1,200**	**500**	**1,200**
Rentals/Leases				
7105 Rentals	2,682	2,600	2,600	2,600
Total Rentals/Leases	**2,682**	**2,600**	**2,600**	**2,600**
TOTAL MUNICIPAL COURT	**$ 93,541**	**$ 97,000**	**$ 94,850**	**$ 98,400**

Fire

The Fire Chief is over the Fire Department, Building Inspection, Code Enforcement, and Animal Welfare. The Fire Department includes both paid and volunteer elements and is responsible for fire protection in all of Stephens County and assists EMS when requested. The Fire Chief is the Chief Building Inspector and the Chief Code Enforcement Officer. All building, electrical, and plumbing permits are issued out of this office.

Goal 1: **Safety and Security**

Objective 1: Have ISO re-evaluated after water infrastructure is complete

Objective 2: Make rescue trailer available to other departments/agencies

Goal 2: **Quality of Life**

Objective 1: Improvement in ISO rating will directly affect residential and commercial property insurance premiums

Objective 2: Continue abatement of substandard or condemned property

Objective 3: Continue abating junk vehicles

Goal 3: **Forward Planning**

Objective 1: Collect data separating city and county calls

Objective 2:

Objective 3: Develop succession plan

Performance Measures	Actual 2017-18	Actual 2018-19	Projected 2019-20	Budgeted 2020-21
Inputs				
Total full-time equivalents	12	12	12	12
Total Dept. Expenditures	$770,124	$757,900	$765,300	$728,800
Outputs				
Fire calls - City	464	400	400	400
Fire calls - County	N/A	N/A	N/A	N/A
Daily Inspections	91	150	150	150
Code Violations Cases	261	350	350	350
Efficiency Measures				
Dept. expenditures per capita	$ 133.24	$ 134.95	$ 132.40	$ 126.09

Fire

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	$ 690,263	$ 660,600	$ 648,600	$ 672,200	1.8%
Supplies & Minor Equip	32,041	32,000	31,500	29,500	-7.8%
Repair & Maintenance	6,766	8,800	9,100	6,100	-30.7%
Prof & Contractual Serv	21,223	17,500	13,500	11,800	-32.6%
Utility Service	3,784	3,300	3,300	3,300	0.0%
Mrkt, Print & Advertising	1,806	400	400	400	0.0%
Dues, Travel & Training	4,739	6,000	6,000	5,000	-16.7%
Rentals/Leases	23,911	24,150	24,150	500	-97.9%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	**$ 784,533**	**$ 752,750**	**$ 736,550**	**$ 728,800**	**-3.2%**

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Fire Chief	1	1	1	1	0.0%
Fire Captain	3	3	3	3	0.0%
Firefighters	6	6	6	6	0.0%
Permit Clerk	1	1	1	1	0.0%
Code Enforcement/Code Inspector	1	1	1	1	0.0%
TOTAL STAFFING	**12**	**12**	**12**	**12**	**0.0%**

General Fund 101

Fire 5-25	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	$ 440,846	$ 415,000	$ 400,000	$ 415,000
5110 Overtime Pay	50,552	48,000	52,000	52,000
5205 Health Ins - City Portion	112,123	112,800	112,800	118,000
5210 TMRS	43,170	42,000	41,000	42,000
5215 Social Security/Medicare	37,176	35,000	35,000	38,000
5220 Longevity Pay	6,396	7,800	7,800	7,200
Total Wages & Benefits	**690,263**	**660,600**	**648,600**	**672,200**
Supplies & Minor Equip				
5305 Office Supplies	-	3,000	2,500	2,000
5322 Dorm Supplies	3,899	2,000	2,000	2,000
5323 Special Clothing	4,128	4,500	4,500	9,500
5326 M/V Operating Supplies	15,325	15,000	15,000	10,000
5328 Equip Operating Supplies	2,730	3,000	3,000	3,000
5333 Minor Equip	5,959	4,500	4,500	3,000
5334 Radio Purchases	-	-	-	-
Total Supplies & Minor Equip	**32,041**	**32,000**	**31,500**	**29,500**
Repair & Maintenance				
5401 Station & Dorm	456	700	700	700
5406 M/V Repair & Maint Supplies	2,380	1,200	1,500	1,500
5407 Equip Repair & Maint Supplies	623	900	900	900
5408 Building & Grounds Repair	3,307	6,000	6,000	3,000
Total Repair & Maintenance	**6,766**	**8,800**	**9,100**	**6,100**
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	-	-	300
5518 M/V Repair by Contract	12,883	10,000	10,000	10,000
5519 Equipment Repair by Contract Serv	3,359	2,000	1,000	1,000
5520 Radio Repair by Contract	383	400	400	400
5528 Laundry Service	21	100	100	100
5540 Uniforms & Clothing	4,577	5,000	2,000	-
Total Prof & Contractual Serv	**21,223**	**17,500**	**13,500**	**11,800**
Utility Service				
5700 Communications	3,784	3,300	3,300	3,300
Total Utility Service	**3,784**	**3,300**	**3,300**	**3,300**
Mrkt, Print & Advertising				
5800 Printing & Advertising	1,806	400	400	400
5801 Professional Publications	-	-	-	-
Total Mrkt, Print & Advertising	**1,806**	**400**	**400**	**400**

General Fund 101

Fire 5-25	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Dues, Travel & Training				
5905 Continuing Education	4,739	6,000	6,000	5,000
Total Dues, Travel & Training	**4,739**	**6,000**	**6,000**	**5,000**
Rentals/Leases				
7105 Rentals	191	350	350	500
7115 Interest/LP Equipment	4,745	4,200	4,200	-
7125 Lease Purchase Equipment	18,975	19,600	19,600	-
Total Rentals/Leases	**23,911**	**24,150**	**24,150**	**500**
Capital Outlay				
7220 Motor Vehicle Purchase	-	-	-	-
Total Capital Outlay	**-**	**-**	**-**	**-**
TOTAL FIRE	**$ 784,533**	**$ 752,750**	**$ 736,550**	**$ 728,800**

Aging Services

This Department has been closed and is now through the Stephens Memorial Hospital District

Aging Services

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	$ 64,565	$ 71,400	$ 49,200	$ -	-100.0%
Supplies & Minor Equip	36,186	41,800	22,400	14,000	-66.5%
Repair & Maintenance	1,559	2,400	1,400	1,300	-45.8%
Prof & Contractual Serv	1,605	2,400	2,500	-	-100.0%
Utility Service	10,033	11,000	11,000	-	-100.0%
Dues, Travel & Training	-	-	-	-	0.0%
Other Expenses	26	500	50	500	0.0%
TOTAL EXPENDITURES	**$ 113,974**	**$ 129,500**	**$ 86,550**	**$ 15,800**	**-87.8%**

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
A/S Coordinator	1	1	1	1	0.0%
A/S Asst Coordinator	1	0	0	0	0.0%
A/S Cook I	0	0	0	0	0.0%
A/S Cook II - (2496 hr. = 1.2 FTE)	0.0	1.2	1.5	1.5	0.0%
TOTAL STAFFING	**2.00**	**2.20**	**2.50**	**2.50**	**0.0%**

General Fund 101

Aging Services 5-31	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	$ 48,781	$ 55,700	$ 37,300	$ -
5205 Health Ins - City Portion	9,360	9,400	6,300	-
5210 TMRS	2,240	2,200	2,200	-
5215 Social Security/Medicare	3,764	3,600	2,900	-
5220 Longevity Pay	420	500	500	-
Total Wages & Benefits	**64,565**	**71,400**	**49,200**	**-**
Supplies & Minor Equip				
5325 Raw Food	32,009	38,000	20,000	14,000
5326 M/V Operating Supplies	611	600	600	-
5328 Equip Operating Supplies	3,256	3,000	1,600	-
5333 Minor Equip	310	200	200	-
Total Supplies & Minor Equip	**36,186**	**41,800**	**22,400**	**14,000**
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	43	100	100	-
5407 Equip Repair & Maint Supplies	-	200	100	-
5408 Building & Grounds Repair	249	500	500	500
5411 Building & Grounds by Contract	948	800	700	800
5412 Equipment Repair by Contract Serv	319	800	-	-
Total Repair & Maintenance	**1,559**	**2,400**	**1,400**	**1,300**
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	100	-
5518 M/V Repair by Contract	-	400	1,100	-
5528 Laundry Service	1,365	1,600	1,100	-
5547 Pest Control	240	300	200	-
Total Prof & Contractual Serv	**1,605**	**2,400**	**2,500**	**-**
Utility Service				
5700 Communications	1,466	1,500	1,500	-
5701 Electricity	8,567	9,500	9,500	-
Total Utility Service	**10,033**	**11,000**	**11,000**	**-**
Dues, Travel & Training				
5905 Continuing Education	-	-	-	-
Total Dues, Travel & Training	**-**	**-**	**-**	**-**
Other Expenses				
7608 Sis Clark Social Svc Center	26	500	50	500
Total Other Expenses	**26**	**500**	**50**	**500**
TOTAL AGING SERVICES	**$ 113,974**	**$ 129,500**	**$ 86,550**	**$ 15,800**

Cemetery

The Public Services Director is over the Cemetery Department which maintains the City's cemetery.

Goal 1: **Leadership and Financial**

Objective 1: Continue to educate employees on marking grave sites and dealing with grieving families

Objective 2: Parks and Cemetery now work together to maintain Parks and Cemetery.

Goal 2: **Quality of Life**

Objective 1: Provide a clean, well groomed, quiet area for families to visit and pay respect to loved ones

Goal 3: **Forward Planning**

Objective 1: Acquire more land for cemetery expansion

Objective 2: Develop succession plan for the cemetery

Performance Measures	Actual 2017-18	Actual 2018-19	Projected 2019-20	Budgeted 2020-21
Inputs				
Total full-time equivalents	2	2	2	2
Total Dept. Expenditures	$91,386	$103,300	$112,900	$63,950
Total number of funerals per year	45	54	50	50
Outputs				
Acres of developed cemetery maintained	47	47	47	47
Total number of columbarium's	0	0	1	1
Total number of chapel services per year	4	4	4	4
Efficiency Measures				
Dept. expenditure per capita	$15.81	$17.87	$19.53	$11.06

Cemetery

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	$ 86,042	$ 74,800	$ 74,800	$ 39,750	-46.9%
Supplies & Minor Equip	3,521	4,200	3,900	4,500	7.1%
Repair & Maintenance	788	1,500	850	1,500	0.0%
Prof & Contractual Serv	10,152	6,100	4,700	4,900	-19.7%
Utility Service	2,666	3,300	3,300	3,300	0.0%
Capital Outlay	3,186	19,000	19,000	10,000	-47.4%
TOTAL EXPENDITURES	**$ 106,355**	**$ 108,900**	**$ 106,550**	**$ 63,950**	**-41.3%**

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Cemeterian	1	1	1	1	0.0%
Laborer	1	1	1	1	0.0%
TOTAL STAFFING	**2**	**2**	**2**	**2**	**0.0%**

General Fund 101

Cemetery 5-32	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	$ 50,882	$ 45,500	$ 45,500	$ 21,600
5110 Overtime Pay	1,904	500	500	650
5205 Health Ins - City Portion	18,677	16,400	16,400	10,000
5210 TMRS	5,198	4,000	4,000	2,300
5215 Social Security/Medicare	4,418	3,700	3,700	2,000
5220 Longevity Pay	4,963	4,700	4,700	3,200
Total Wages & Benefits	**86,042**	**74,800**	**74,800**	**39,750**
Supplies & Minor Equip				
5312 Sand - Seed - Fertilizer	840	800	800	800
5319 Janitor Supplies	273	200	200	200
5323 Special Clothing	44	100	100	500
5326 M/V Operating Supplies	1,438	1,300	800	1,200
5328 Equip Operating Supplies	482	600	800	600
5332 Markers/Curb/Bldg	-	200	200	200
5333 Minor Equip	444	1,000	1,000	1,000
Total Supplies & Minor Equip	**3,521**	**4,200**	**3,900**	**4,500**
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	7	400	200	400
5407 Equip Repair & Maint Supplies	653	800	500	800
5408 Building & Grounds Repair	128	300	150	300
Total Repair & Maintenance	**788**	**1,500**	**850**	**1,500**
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	-
5518 M/V Repair by Contract	517	500	100	500
5519 Equipment Repair by Contract Serv	230	500	-	500
5521 Building & Grounds by Contract	1,690	400	-	400
5529 Cemetery Trust	6,497	4,000	4,000	3,500
5540 Uniforms & Clothing	588	600	600	-
5544 Contractual Services	630	-	-	-
Total Prof & Contractual Serv	**10,152**	**6,100**	**4,700**	**4,900**
Utility Service				
5700 Communications	727	800	800	800
5701 Electricity	769	1,000	1,000	1,000
5716 Natural Gas	1,170	1,500	1,500	1,500
Total Utility Service	**2,666**	**3,300**	**3,300**	**3,300**
Capital Outlay				
7230 Systems Improvements Purchase	3,186	19,000	19,000	10,000
Total Capital Outlay	**3,186**	**19,000**	**19,000**	**10,000**
TOTAL CEMETERY	**$ 106,355**	**$ 108,900**	**$ 106,550**	**$ 63,950**

Parks

The Public Services Director is over the Parks Department which provides for maintenance of the City's parks, ball fields, downtown landscaped areas, and City-owned lots around town.

Goal 1: Quality of Life

Objective 1: Investigate historic park modifications.

Objective 2: Provide safe, clean, attractive public function spaces for citizens and users.

Objective 3: Cemetery and Parks now work together to maintain Parks and Cemetery.

Goal 2: Forward Planning

Objective 1: Develop succession plan for parks department.

Objective 2: Develop plans for splash pad, 18 hole disc golf course, tree faces program.

Objective 3: Complete softball field construction

Performance Measures	Actual 2017-18	Actual 2018-19	Projected 2019-20	Budgeted 2020-21
Inputs				
Total full-time equivalents	3	3	3	3
Total expenditures	$239,688	$225,500	$250,400	$370,500
Outputs				
Total number of parks	5	5	5	5
Total number of soccer fields	3	3	3	3
Total number of baseball complexes	1	1	1	1
Total number of restroom buildings	3	3	3	3
205,000 gal swimming pool 120 days/yr.	1	1	1	1
5,000 gal wading pool 120 days/yr.	1	1	0	1
Total number of community gardens	1	1	1	1
Total number of pavilion rentals/yr.	N/A	N/A	N/A	N/A
Total number of swimmers/yr.	4,986	5,000	5,000	5,000
Efficiency Measures				
Dept. expenditure per capita	$41.47	$39.01	$43.32	$64.10

Parks & Recreations

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	$ 153,857	$ 131,900	$ 131,900	$ 180,000	36.5%
Supplies & Minor Equip	28,292	22,250	20,750	35,000	57.3%
Repair & Maintenance	14,873	11,900	7,000	77,900	554.6%
Prof & Contractual Serv	15,883	7,000	7,000	45,300	547.1%
Utility Service	24,311	23,300	23,500	27,200	16.7%
Mrkt, Print & Advertising	123	-	-	2,000	NA
Dues, Travel & Training	2,747	1,800	1,000	2,500	38.9%
Rentals/Leases	175	600	700	600	0.0%
TOTAL EXPENDITURES	**$ 240,261**	**$ 198,750**	**$ 191,850**	**$ 370,500**	**86.4%**

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Public Services Director	1	1	1	1	0.0%
Laborer	2	2	2	2	0.0%
Pool Manager - (630 hr. = .3 FTE)	0.3	0.3	0.3	0.3	0.0%
Pool Party Mgr. - (120 hr. = .06 FTE)	0.06	0.06	0.06	0.06	0.0%
Lifeguard - (2500 hr. = 1.2 FTE)	1.2	1.2	1.2	1.2	0.0%
TOTAL STAFFING	**4.56**	**4.56**	**4.56**	**4.56**	**0.0%**

General Fund 101

Parks & Recreation 5-33	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	$ 107,183	$ 83,500	$ 83,500	$ 124,500
5110 Overtime Pay	2,269	1,500	1,500	3,000
5205 Health Ins - City Portion	24,230	28,200	28,200	30,000
5210 TMRS	8,153	8,400	8,400	8,500
5215 Social Security/Medicare	8,551	6,600	6,600	10,100
5220 Longevity Pay	3,471	3,700	3,700	3,900
5221 Certification Pay	-	-	-	-
Total Wages & Benefits	**153,857**	**131,900**	**131,900**	**180,000**
Supplies & Minor Equip				
5311 Chemicals	119	200	200	200
5312 Sand - Seed - Fertilizer	398	400	400	800
5313 Pool Chemicals	16,189	11,000	11,000	20,000
5314 Park Supplies	547	700	700	700
5319 Janitor Supplies	1,541	1,200	1,500	2,000
5323 Special Clothing	1,124	1,000	500	2,000
5324 Walker Sayle Community Serv	605	50	50	800
5326 M/V Operating Supplies	4,294	4,500	3,200	4,500
5328 Equip Operating Supplies	1,960	1,700	1,700	2,000
5333 Minor Equip	1,515	1,500	1,500	2,000
Total Supplies & Minor Equip	**28,292**	**22,250**	**20,750**	**35,000**
Repair & Maintenance				
5400 Pool Repairs	11,595	8,000	3,000	70,000
5406 M/V Repair & Maint Supplies	165	400	-	400
5407 Equip Repair & Maint Supplies	1,257	1,500	1,500	2,000
5408 Building & Grounds Repair	1,856	1,500	2,000	5,000
5410 Building Repairs - BYFC	-	500	500	500
Total Repair & Maintenance	**14,873**	**11,900**	**7,000**	**77,900**
Prof & Contractual Serv				
5501 Physicals Pre-Employment	45	100	100	100
5518 M/V Repair by Contract	875	1,200	1,200	1,200
5519 Equipment Repair by Contract Serv	5,461	2,500	2,500	6,000
5521 Building & Grounds by Contract	7,189	2,000	2,000	38,000
5540 Uniforms & Clothing	2,313	1,200	1,200	-
Total Prof & Contractual Serv	**15,883**	**7,000**	**7,000**	**45,300**
Utility Service				
5700 Communications	2,018	2,000	2,000	2,000
5702 Miller Park Electricity	9,958	9,500	9,500	11,000
5703 Park Guard Lights	833	1,200	1,200	1,200
5706 Ball Park Lights	9,757	9,000	9,000	11,000
5716 Natural Gas	1,745	1,600	1,800	2,000
Total Utility Service	**24,311**	**23,300**	**23,500**	**27,200**

General Fund 101

Parks & Recreation 5-33	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Mrkt, Print & Advertising				
5800 Printing & Advertising	123	-	-	300
5801 Professional Publications	-	-	-	1,700
Total Mrkt, Print & Advertising	**123**	**-**	**-**	**2,000**
Dues, Travel & Training				
5905 Continuing Education	2,747	1,800	1,000	2,500
Total Dues, Travel & Training	**2,747**	**1,800**	**1,000**	**2,500**
Rentals/Leases				
7105 Rentals	175	600	700	600
Total Rentals/Leases	**175**	**600**	**700**	**600**
TOTAL PARKS & RECREATION	**$ 240,261**	**$ 198,750**	**$ 191,850**	**$ 370,500**

The Public Works Director is over the Street Department which provides maintenance over city streets, roads and drainage infrastructure within the city limits.

Goal 1: Leadership and Financial

Objective 1: Continue cross training staff for water and wastewater utilities

Objective 2: Provide training for TCEQ licensing for staff

Objective 3: Obtain asbestos training for staff

Goal 2: Capital Improvements and Economic Development

Objective 1: Maintain street drainage ways including creeks

Objective 2: Assist with new projects

Goal 3: Forward Planning

Objective 1: Move forward on the list of houses to be added to the monofill

Objective 2: Chemically treat vegetation in streets, curb lines, and creeks

Objective 3: Continue patching streets

Objective 4: Develop an inventory of streets with accompanying assessments and conditions including signage and vegetation removal

Street Department

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	$ 222,162	$ 223,200	$ 223,200	$ 233,900	4.8%
Supplies & Minor Equip	42,354	29,250	27,750	46,500	59.0%
Repair & Maintenance	7,538	12,000	12,000	8,300	-30.8%
Prof & Contractual Serv	11,321	16,200	16,200	14,100	-13.0%
Utility Service	72,523	76,100	73,100	73,100	-3.9%
Dues, Travel & Training	1,426	500	500	2,000	300.0%
Rentals/Leases	215	500	200	3,000	500.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	**$ 357,539**	**$ 357,750**	**$ 352,950**	**$ 380,900**	**6.5%**

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Foreman - Streets/Utilities	1	1	1	1	0.0%
Truck Driver	1	2	2	1	-50.0%
Laborer	3	2	2	3	50.0%
TOTAL STAFFING	**5**	**5**	**5**	**5**	**0.0%**

General Fund 101

Street Department 5-43	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	$ 114,855	$ 116,000	$ 116,000	$ 126,500
5110 Overtime Pay	36,986	34,000	34,000	30,000
5205 Health Ins - City Portion	41,440	47,000	47,000	50,000
5210 TMRS	15,515	13,000	13,000	14,500
5215 Social Security/Medicare	12,972	11,100	11,100	12,000
5220 Longevity Pay	394	1,000	1,000	900
5221 Certification Pay	-	1,100	1,100	-
Total Wages & Benefits	**222,162**	**223,200**	**223,200**	**233,900**
Supplies & Minor Equip				
5311 Chemicals	4,707	250	250	5,000
5323 Special Clothing	950	1,000	1,000	3,500
5326 M/V Operating Supplies	6,801	8,000	8,000	6,000
5328 Equip Operating Supplies	9,998	7,500	7,500	18,000
5330 Street Maintenance Supplies	11,337	5,000	5,000	5,000
5331 Street Signs	6,059	4,000	4,000	4,000
5333 Minor Equip	2,502	3,500	2,000	5,000
Total Supplies & Minor Equip	**42,354**	**29,250**	**27,750**	**46,500**
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	4,759	4,000	4,000	4,000
5407 Equip Repair & Maint Supplies	2,779	8,000	8,000	4,300
Total Repair & Maintenance	**7,538**	**12,000**	**12,000**	**8,300**
Prof & Contractual Serv				
5501 Physicals Pre-Employment	95	200	200	100
5513 Miscellaneous Engineers	-	-	-	-
5518 M/V Repair by Contract	4,389	8,000	8,000	6,000
5519 Equipment Repair by Contract Serv	2,327	4,000	4,000	3,000
v 5540 Uniforms & Clothing	2,270	4,000	4,000	-
5542 Contractual Conrete Repair	2,240	-	-	5,000
Total Prof & Contractual Serv	**11,321**	**16,200**	**16,200**	**14,100**
Utility Service				
5708 Street Lights	71,562	75,000	72,000	72,000
5709 Welcome to Breck Signs - Elect.	800	900	900	900
5710 Post Office Lights	161	200	200	200
Total Utility Service	**72,523**	**76,100**	**73,100**	**73,100**
Dues, Travel & Training				
5905 Continuing Education	1,426	500	500	2,000
Total Dues, Travel & Training	**1,426**	**500**	**500**	**2,000**

General Fund 101

Street Department 5-43	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Rentals/Leases				
7105 Rentals	215	500	200	3,000
Total Rentals/Leases	**215**	**500**	**200**	**3,000**
Capital Outlay				
7230 Systems Improvements Purchase	-	-	-	-
Total Capital Outlay	**-**	**-**	**-**	**-**
TOTAL STREET DEPARTMENT	**$ 357,539**	**$ 357,750**	**$ 352,950**	**$ 380,900**

The Public Works Director is over the Garage & Warehouse Department which is responsible for minor maintenance of vehicles and equipment and for maintaining the parts and supplies inventory for the water and sewer utility crews.

Goal 1: Safety and Security

Objective 1: Finish perimeter fence

Objective 2: Re-skin existing structures

Objective 3: Replace doors on bottom shop garage

Goal 2: Leadership and Financial

Objective 1: Start a preventive maintenance program for city vehicles and equipment

Goal 3: Forward Planning

Objective 1: Replace roof on old dog pound to be used for chemical storage

Objective 2: Do more in-house repairs of equipment and vehicles

Objective 3: Cleanup bottom shop, barns and city yards

Garage & Warehouse

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Supplies & Minor Equip	$ 3,968	$ 4,800	$ 4,800	$ 4,900	2.1%
Repair & Maintenance	433	3,200	900	5,700	78.1%
Prof & Contractual Serv	524	25,800	25,500	1,700	-93.4%
Utility Service	12,412	16,000	16,000	16,000	0.0%
Rentals/Leases	525	500	500	500	0.0%
Capital Outlay	-	-	-	50,000	NA
TOTAL EXPENDITURES	**$ 17,862**	**$ 50,300**	**$ 47,700**	**$ 78,800**	**56.7%**

General Fund 101

Garage & Warehouse 5-44	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Supplies & Minor Equip				
5308 Warehouse Stock	$ 789	$ 800	$ 800	$ 800
5319 Janitor Supplies	668	1,200	1,200	1,000
5323 Special Clothing	8	100	100	100
5328 Equip Operating Supplies	1,668	1,200	1,200	1,500
5333 Minor Equip	835	1,500	1,500	1,500
Total Supplies & Minor Equip	**3,968**	**4,800**	**4,800**	**4,900**
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	387	700	700	700
5408 Building & Grounds Repair	46	2,500	200	5,000
Total Repair & Maintenance	**433**	**3,200**	**900**	**5,700**
Prof & Contractual Serv				
5507 Department of Health Fees	-	100	-	-
5519 Equipment Repair by Contract Serv	104	200	-	200
5521 Building & Grounds by Contract	-	25,000	25,000	1,000
5547 Pest Control	420	500	500	500
Total Prof & Contractual Serv	**524**	**25,800**	**25,500**	**1,700**
Utility Service				
5700 Communications	2,070	2,500	2,500	2,500
5701 Electricity	7,686	11,000	11,000	11,000
5716 Natural Gas	2,656	2,500	2,500	2,500
Total Utility Service	**12,412**	**16,000**	**16,000**	**16,000**
Rentals/Leases				
7105 Rentals	525	500	500	500
Total Rentals/Leases	**525**	**500**	**500**	**500**
Capital Outlay				
7230 Systems Improvements Purchase	-	-	-	50,000
Total Capital Outlay	**-**	**-**	**-**	**50,000**
TOTAL GARAGE & WAREHOUSE	**$ 17,862**	**$ 50,300**	**$ 47,700**	**$ 78,800**

General Fund Non-Departmental

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Prof & Contractual Serv	$ 423,807	$ 578,700	$ 564,700	$ 576,700	-0.3%
Other Expenses	45,836	30,500	30,500	31,400	3.0%
Other Financing Uses	10,251	20,000	20,000	25,000	25.0%
TOTAL EXPENDITURES	**$ 479,894**	**$ 629,200**	**$ 615,200**	**$ 633,100**	**0.6%**

General Fund 101

Non-Departmental 5-90	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Prof & Contractual Serv				
5544 Contractual Services	$ 2,443	$ 4,000	$ 4,000	$ 4,000
5552 Swenson Memorial Museum	2,500	2,500	2,500	2,500
5553 Arts Center Services	16,100	16,100	16,100	16,100
5555 Library Service	13,900	13,900	13,900	13,900
5561 Ambulance Subsidy	71,667	142,000	142,000	142,000
5564 Audit	28,600	28,000	28,000	28,000
5567 Attorney	56,015	50,000	40,000	40,000
5568 Legal Service	-	500	500	500
5569 Health Officer	300	300	300	300
5571 Equipment Floater	2,783	4,500	4,500	5,000
5572 Commercial Package Policy	35,483	38,000	38,000	40,000
5573 Motor Vehicle Fleet Insurance	23,153	27,000	25,000	27,000
5574 Workmans Comp & Liability Pymt	65,074	82,000	82,000	89,500
5575 Public Officials Liability Ins.	13,328	17,000	15,000	15,000
5577 Blanket Employee Bond	490	500	500	500
5578 Secretary & Treasurer Bond	100	100	100	100
5579 Notary Bond	142	300	300	300
5580 Chamber - H/M Pymts	42,000	42,000	42,000	42,000
5600 IT Support Services	49,729	110,000	110,000	110,000
Total Prof & Contractual Serv	**423,807**	**578,700**	**564,700**	**576,700**
Other Expenses				
7600 Christmas Expense/City Party	3,679	6,300	6,300	6,300
7601 SUTA Fees	3,299	7,500	7,500	8,000
7603 Misc Pass Through	-	22,600	22,600	-
7602 TX Soc. Sec. Administration	35	100	100	100
7615 Chapter 380 Agreement	16,300	16,600	16,600	17,000
Total Other Expenses	**23,313**	**53,100**	**53,100**	**31,400**
Other Financing Uses				
9002 Transfer to Trade Days Fund	10,251	-	-	-
9004 Transfer to Equip Replacement	-	20,000	20,000	25,000
9005 Transfer to Capital Improvement	-	-	-	-
9016 Transfer to Park Fund	-	-	-	-
Total Other Financing Uses	**10,251**	**20,000**	**20,000**	**25,000**
TOTAL OTHER FINANCING USES	**$ 457,371**	**$ 651,800**	**$ 637,800**	**$ 633,100**