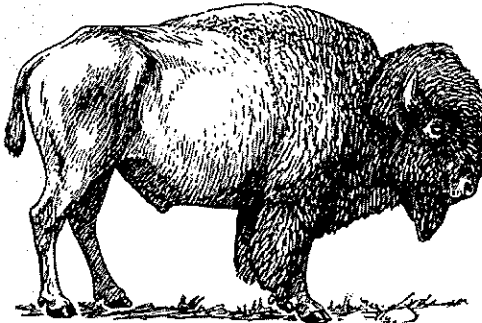


FY 2020-21 Budget

Adopted September 21, 2020



CITY OF BUFFALO

812 N Buffalo Avenue

Buffalo, Texas 75831

Ph.(903)322-4741 Fax (903)322-2142

Jerrold Jones, Mayor

Dianne Ryder, Mayor ProTem

Glenn Hightower, Councilmember

Travis Crowder, Councilmember

Martin Housler, Councilmember

Gerardo (Jerry) Salazar, Councilmember

Jerry Nowlin, Attorney

Julie Uptmor, City Secretary

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- 1) Ordinance No. 20200921-1, Adopting Proposed Budget for FY 2020-21
- 2) Resolution No. 20200921-2, Ratifying the Property Tax Increase Reflected in the 2020-2021 Budget
- 3) Ordinance No. 20200921-3, Providing for the Assessment, Levy, and Collection of Ad Valorem Taxes
- 4) Adopted Budget
 - a) Cover sheet
 - b) Budget Notes
 - c) Schedule of Outstanding Long Term Debt
 - d) Grant Information, including current and new applications for grants
 - e) Itemized Budget for each Fund, including departments

**ORDINANCE NO. 20200921-1
ORDINANCE ADOPTING THE CITY OF BUFFALO
2020/21 BUDGET**

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF BUFFALO, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; APPROPRIATING MONEY TO A SINKING FUND TO PAY INTEREST AND PRINCIPAL ON CITY INDEBTEDNESS; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF BUFFALO FOR THE 2020/2021 FISCAL YEAR.

WHEREAS, the budget, attached hereunto, for the fiscal year beginning October 1, 2020 and ending September 30, 2021, was duly presented to the Buffalo City Council by the Mayor and a Public Hearing was held by the Buffalo City Council and a public notice of said hearing was posted on the City of Buffalo website and on the bulletin boards for public notices at Buffalo City Hall, 812 N. Buffalo Avenue, Buffalo, Texas and said public hearing was held according to said notice, Now Therefore;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BUFFALO:

SECTION 1. That the appropriations for the fiscal year beginning October 1, 2020 and ending September 30, 2021, for the support of the general government of the City of Buffalo, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's fiscal year 2020/21 Budget, a copy of which is attached hereunto;


SECTION 2. That the budget as shown in word and figures, is hereby approved in all respects and adopted as the City of Buffalo Budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021.

SECTION 3. That there is hereby appropriated the amount shown in said budget necessary to provide for a sinking fund for the payment of principal and interest and the retirement of the bonded debt requirements of Fiscal 2020/2021 of the City of Buffalo.

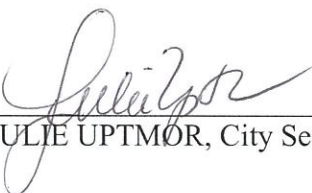
PASSED, APPROVED and ADOPTED this 21st day of September, 2020, by the City Council of Buffalo, Texas by roll call vote:

| | | | | |
|--------------------------------|---|------------------------------|----------------------------------|---------------------------------|
| Council Member Diane Ryder | YEA <input checked="" type="checkbox"/> | NAY <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> | ABSENT <input type="checkbox"/> |
| Council Member Jerry Salazar | YEA <input checked="" type="checkbox"/> | NAY <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> | ABSENT <input type="checkbox"/> |
| Council Member Martin Housler | YEA <input checked="" type="checkbox"/> | NAY <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> | ABSENT <input type="checkbox"/> |
| Council Member Travis Crowder | YEA <input checked="" type="checkbox"/> | NAY <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> | ABSENT <input type="checkbox"/> |
| Council Member Glenn Hightower | YEA <input checked="" type="checkbox"/> | NAY <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> | ABSENT <input type="checkbox"/> |

CITY OF BUFFALO, TEXAS:

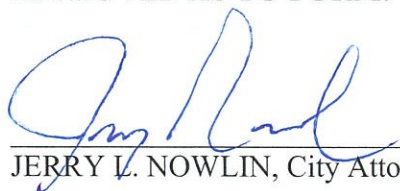

JERROD JONES, Mayor

ATTEST:



JULIE UPTMOR, City Secretary

APPROVED AS TO FORM:



JERRY L. NOWLIN, City Attorney

RESOLUTION NO. 20200921-2

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BUFFALO, TEXAS, TO RATIFY THE PROPERTY TAX INCREASE AS REFLECTED IN THE 2020-2021 BUDGET OF THE CITY OF BUFFALO.

WHEREAS, the City Council of Buffalo, Texas, has adopted a budget for the Fiscal Year 2020-2021 that will require raising more revenue from property taxes than in the previous year; and


WHEREAS, the City Council has determined that the needs of the citizens of the City of Buffalo require the services provided under that budget; and

WHEREAS, Section 102.007(c) of the Texas Local Government Code, requires a separate vote of the governing body to ratify the property tax increase reflected in the budget.


NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BUFFALO, TEXAS, THAT:

SECTION 1. That the property tax increase reflected in the 2020-2021 Budget of the City of Buffalo, adopted on this date by the City of Buffalo, Texas, is hereby ratified.

PASSED AND APPROVED by the City Council of the City of Buffalo, Texas, at the regular meeting held on this the 21st day of September, 2020.


JERROD JONES, Mayor

ATTEST:



JULIE UPTMOR, City Secretary

APPROVED AS TO FORM:



JERRY L. NOWLIN, City Attorney

ORDINANCE NO. 20200921-3

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES BY THE CITY OF BUFFALO, TEXAS, FOR THE YEAR 2020; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR A LIEN ON ALL TAXABLE PROPERTY TO SECURE PAYMENT OF TAXES DUE THEREON; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDERED BY THE CITY COUNCIL OF THE CITY OF BUFFALO, TEXAS:

SECTION 1. There is hereby levied by the City of Buffalo, Texas, for the tax year 2020 an ad valorem tax of \$0.446872 on each \$100.00 of assessed valuation on all taxable property within the corporate limits upon which ad valorem tax is authorized by law to be levied by the City of Buffalo, Texas, which shall consist and be comprised of the following components:

- (a) An ad valorem tax rate of **\$0.100969** on each \$100.00 valuation of taxable property for the maintenance and support of the general government (General Fund).
- (b) An ad valorem tax rate of **\$0.345903** on each \$100.00 valuation of taxable property for the purpose of creating an interest and sinking fund for the debt service of the City of Buffalo.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED 3.50% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$3.41.

SECTION 2. All ad valorem taxes levied hereby shall be due and payable on or before January 31, 2021. All ad valorem taxes due the City of Buffalo, Texas, for the year 2020 not paid before January 31, 2021 shall immediately become delinquent.

SECTION 3. All taxes shall become a lien upon the property against which assessed and the Tax Assessor/Collector for the City of Buffalo is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and the laws of the State of Texas and ordinances of the City of Buffalo and shall by virtue of the tax rolls, fix and establish a lien by levying upon such property, for the payment of said taxes, penalty and interest. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by law.

SECTION 4. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of said conflict.

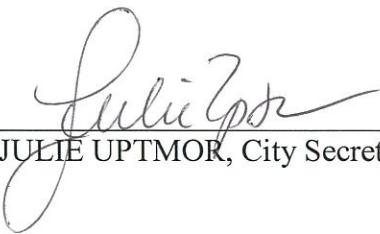
PASSED, APPROVED and ADOPTED this 21st day of September, 2020, by the City Council of Buffalo, Texas by roll call vote:

| | | | | |
|--------------------------------|---|------------------------------|----------------------------------|---------------------------------|
| Council Member Diane Ryder | YEA <input checked="" type="checkbox"/> | NAY <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> | ABSENT <input type="checkbox"/> |
| Council Member Jerry Salazar | YEA <input checked="" type="checkbox"/> | NAY <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> | ABSENT <input type="checkbox"/> |
| Council Member Martin Housler | YEA <input checked="" type="checkbox"/> | NAY <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> | ABSENT <input type="checkbox"/> |
| Council Member Travis Crowder | YEA <input checked="" type="checkbox"/> | NAY <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> | ABSENT <input type="checkbox"/> |
| Council Member Glenn Hightower | YEA <input checked="" type="checkbox"/> | NAY <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> | ABSENT <input type="checkbox"/> |

CITY OF BUFFALO, TEXAS:


JERROD JONES, Mayor

ATTEST:


JULIE UPTMOR, City Secretary

APPROVED AS TO FORM:


JERRY L. NOWLIN, City Attorney

City of Buffalo Budget

For the Fiscal Year

October 1, 2020 – September 30, 2021

Adopted September 21, 2020

This budget will raise more total property taxes than last year's budget by \$15,746.19 and of that amount \$1,158.11 is tax revenue to be raised from new property added to the tax roll this year.

The amounts below are based on the City's property tax rates calculated or adopted as follows:

| Tax Rate | Adopted FY 2020-21 | Adopted FY 2019-20 |
|----------------------------------|----------------------------------|--------------------|
| Property Tax Rate | 0.446872 | 0.448911 |
| Voter-Approved M & O Rate | 0.100969 | 0.107709 |
| Debt Tax Rate | 0.345903 | 0.341202 |
| No-New-Revenue Tax Rate* | 0.406044 | 0.437698 |
| Voter-Approval Tax Rate** | 0.446872 | 0.448911 |
| De minimis Tax Rate | 0.855689 | n/a |
| *Previously 'Effective' Tax Rate | **Previously 'Rollback' Tax Rate | |

The above information is presented on the cover page of the City's FY 2020-2021 Proposed Budget to comply with requirements of Section 102.005 of the Texas Local Government Code.

In accordance with, Sec. 140.0045 "Itemization of Certain Public Notice Expenditures Required in Certain Political Subdivision Budgets", the City of Buffalo is expected to expend the following for notices required by law to be published in the newspaper for the fiscal year ending September 30, 2020 and has budgeted the following to be spent for such notices for the fiscal year ending September 30, 2021:

| Budget Amount for FY 2019-20 | Expected Expenditures For FY 2019-20 | Approved Budget for FY 2020-21 |
|---------------------------------|---|-----------------------------------|
| \$2000.00 | \$3000.00 | \$3200.00 |

2020-2021 Budget Notes

General Fund-Revenue

| | |
|------------------------|--|
| M & O Tax Collections | Currently at 97.44% of collection. COVID 19 may cause a reduction in FY 20-21. |
| Donations | We have been awarded a grant for Harriman Park from Texas Parks and Wildlife. Citizens State Bank has verbally agreed to donate \$20,000. Buffalo EDC will donate \$35,000. |
| Grant Income | We received confirmation on our BVCOG grant for annual cleanup. This will be the only grant that remains in General Fund. |
| Animal Control Permits | Since updating the animal control ordinance and rate schedule, ACO has been proactive when it comes to making sure all animals are registered. We have seen a significant increase in revenue because of it. |

General Fund-Expense

Administration-

| | |
|-------------------------|---|
| Civic Center Utilities | Will move to Motel Occupancy Tax Fund. |
| IT & Computer Services | Need to replace tower server in admin building. Estimated cost is \$11,000 installed. Admin, PD, Court (PD & CT access via the Cloud). Budget Anivirus for 7 computers (includes server) at \$100/yr per computer. Regular computer services are currently split between Admin and PD. |
| Credit Card Fees & Exp. | We have a POS machine now to use for collecting permit and other General Fund fees. |
| Police Department- | The Police were awarded a NIBRS grant and will be paying annual fees for it. Currently at 4 Full Time officers. |
| Municipal Court- | Line items were added for Building & Upkeep Expenses as well as Annual fees, IT Services and Maintenance Supplies. |
| Library- | Librarian will retire at the end of November, 2020. We have been approached by a few people who want to man the library on a volunteer basis using a limited budget. |
| Parks- | See Grants notice attached to budget. |
| Fire Department- | Added Maintenance Supplies line item. Updated New Equipment amount held over from last year's budget. |

Capital Projects Fund

Transferring \$188,917.20 before the end of the current fiscal to offset the previous transaction where the money was moved out of Water Works and into Capital Projects. It was recommended by the auditor to do it now.

Water Works Fund

Will use above proceeds along with other account funds to assist in purchase of AMI water meters. We will finance the remaining balance due. We have begun using an online payment service for credit card payments instead of the POS machine in our office. That machine will be reconfigured to be used for WW- Meter Fund

2020-2021 Budget Notes

transactions. We added Online Payment Services Fee line item.
No longer paying debt out of Water Works Fund.
Budgeted for a new maintenance vehicle under New Equipment.

Motel Occupancy Tax Fund

Changed line item 'City' to Historical Restoration/Preservation.
No personnel budgeted in this FY.
Added a line item for Chamber of Commerce to receive 6% (\$12,000) of the estimated budget for Motel Tax Collections.

Debt Service Fund

Total Bond debt will be paid from this account instead of moving it to Water Works Fund and using some of those funds to supplement the payment. Agent fees will be paid here also.

***New* Grant Funds**

Moved grant funds funds previously budgeted in General Fund to the following new Fund in order to keep grant funds separated from regular operating funds.

Grant Fund-GF (Fire)

This grant is the FAST grant for the new fire truck that was previously budgeted in General Fund.

Grant Fund- GF (Streets)

Grant funds were not budgeted in the previous year but we began paying administrative fees this fiscal year. Added the remaining grant fund balance to this fiscal year budget. This is a TxCDBG 2019 Main Street- Downtown Revitalization Project.

Grant Fund- Water Works

This is a TxCDBG grant for Generators and Manholes. It was not budgeted for in the previous year but we have begun to pay for administrative fees this fiscal year. Added the remaining fund balance of the project to this fiscal year budget.

Schedule of Outstanding
Long-Term Debt

| | | | |
|--|--|------------------------|----------------------|
| Name | 2016 GO Refunding Bonds | | |
| Purpose | Combined Debt for 2008 TWDB Water Improvements and 2009 USDA Sewer Improvements so that we may take advantage of lower interest rates. | | |
| Principial Issued | \$ 5,535,000.00 (Combined Water / Sewer Debt) | | |
| Maturity | March 1, 2040 | | |
| Funding Source | I & S Property Tax Collections | | |
| Payments Due for FY 2020 - 2021 | March 1, 2021 | Principal | \$ 275,000.00 |
| | | Interest | \$ 75,025.00 |
| | | Total Payment | \$ 350,025.00 |
| | September 1, 2021 | Principal | \$ - |
| | | Interest | \$ 69,525.00 |
| | | Total Payment | \$ 69,525.00 |
| Total Payments made in FY 2019 - 2020 | Principal | \$ 260,000.00 | |
| | Interest | \$ 155,250.00 | |
| | Total Payment | \$ 415,250.00 | |
| Total Loan | Principal | \$ 5,535,000.00 | |
| | Interest | \$ 1,856,411.25 | |
| | Total upon Maturity | \$ 7,391,411.25 | |
| Balance as of September 30, 2020 | Principal | \$ 5,275,000.00 | |
| | Interest | \$ 1,701,161.25 | |
| | Total | \$ 6,976,161.25 | |

ACTIVE GRANTS: AS OF 8/27/2020

COB FAST GRANT – TXCDBG CONTRACT #7219086

DATE: 10/1/2019 to 3/31/2021

AMOUNT: 500,000.00

CITY MATCH: Required \$5000.00

Additional City Match: \$77,618.00

TOTAL COST: \$582,618.00

COB MSDRP GRANT – TXCDBG CONTRACT #7219072

DATE: 2/1/2020 to 1/31/2022

AMOUNT: \$350,000.00

CITY MATCH: \$35,000.00

BEDC MATCH: \$35,000.00

TOTAL COST: \$420,000.00

COB GEN-MANHOLES GRANT - TXCDBG CONTRACT #7219500

DATE: 2/1/2020 to 1/31/2022

AMOUNT: \$275,000.000

CITY MATCH: \$27,500.00

TOTAL COST: \$302,500.00

BVCOG SOLID WASTE GRANT – 2021

DATE: Awarded 8/2020

AMOUNT: \$3,250.41

CITY MATCH: IN KIND SERVICE ONLY

TOTAL COST: \$3,250.41

NEW APPLICATION GRANTS:

TEXAS PARKS AND WILDLIFE GRANT

DATE: Applied

AMOUNT: \$300,000

CITY MATCH: \$150,000

Breakdown: City Part - \$61,300
BEDC - \$35,000
Citizen State Bank - \$20,000
Pate Brothers - \$25,000
In Kind – 8,700 (Boy Scouts)

TOTAL: \$300,000.00

COB DRP 2020-21

DATE: Application due 9/1/2020

AMOUNT: \$500,000

CITY MATCH: \$75,000

Breakdown: City Part – \$37,500

BEDC – \$37,500

TOTAL: \$575,000.00

COB FAST 2020-21

DATE: Application due 9/1/2020

AMOUNT: \$500,000

CITY MATCH: BVFD - \$5,000.00

TOTAL COST: \$505,000.00

GF- General Revenue
General Fund

| | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|------------------------------------|-----------------------------------|-----------------------------------|
| - Revenue | | |
| - Fines and Forfeitures | | |
| 320 - Municipal Court Fines | 300,000.00 | 250,000.00 |
| Fines and Forfeitures Total | 300,000.00 | 250,000.00 |
| - Other Revenue | | |
| 326 - 5% Street Use Fee- Garbage | 11,000.00 | 11,500.00 |
| 338 - Animal Control- Permits | 1,000.00 | 2,500.00 |
| 309 - Credit Card Fees | 0.00 | 500.00 |
| 301 - Current M&O Tax Collections | 121,574.74 | 121,600.00 |
| 303 - Delinquent Tax Collections | 2,000.00 | 3,000.00 |
| 369 - Donations | 22,000.00 | 28,000.00 |
| 335 - Franchise Fees | 118,900.00 | 118,900.00 |
| 360 - Grants Income | 914,104.38 | 3,250.00 |
| 330 - Interest Income | 18,000.00 | 20,000.00 |
| 324 - Leon County- Sr Citizen Bldg | 6,600.00 | 6,600.00 |
| 323 - LEOSE Revenue | 900.00 | 900.00 |
| 372 - License Permits | 500.00 | 500.00 |
| 339 - Miscellaneous Revenue | 2,000.00 | 2,000.00 |
| 307.1 - Mixed Beverage Sales Tax | 5,800.00 | 5,800.00 |
| 307 - Sales Tax | 1,058,210.00 | 1,000,000.00 |
| Other Revenue Total | 2,282,589.12 | 1,325,050.00 |
| - Property Taxes | | |
| 305 - Penalty & Interest | 7,000.00 | 8,500.00 |
| 308 - Str Maint & Rep Sales Tax | 211,642.00 | 200,000.00 |
| Property Taxes Total | 218,642.00 | 208,500.00 |
| Revenue Total | 2,801,231.12 | 1,783,550.00 |
| - Assets | | |
| - Cash | | |
| 101 - General Fund Checking | 2,801,231.12 | 1,783,550.00 |
| Cash Total | 2,801,231.12 | 1,783,550.00 |
| Assets Total | 2,801,231.12 | 1,783,550.00 |

GF- Administrative
General Fund

| | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|--|-----------------------------------|-----------------------------------|
| - Expenses | | |
| - Personnel | | |
| 406 - FICA | 9,102.74 | 7,500.00 |
| 401 - Gross Salaries | 118,990.00 | 97,490.00 |
| 408 - Major Medical Insurance | 20,353.92 | 8,650.00 |
| 411 - Personnel Reimbursement | 400.00 | 400.00 |
| 407 - Retirement System | 6,223.18 | 5,100.00 |
| 410 - Training & Education | 1,100.00 | 2,000.00 |
| Personnel Total | 156,169.84 | 121,140.00 |
| - Contracts & Other Expense | | |
| 512 - Annual Fees | 16,250.00 | 16,250.00 |
| 503 - Audit Fees | 13,500.00 | 13,500.00 |
| 516 - Civic Center | 2,800.00 | 0.00 |
| 558 - Credit Card Fees Expense | 0.00 | 500.00 |
| 529 - Economic Development Expense | 211,642.00 | 200,000.00 |
| 563 - Election Expense | 2,900.00 | 2,900.00 |
| 501 - Insurance | 10,000.00 | 5,000.00 |
| 500 - IT Services | 3,000.00 | 11,480.00 |
| 502 - Legal | 20,000.00 | 15,000.00 |
| 540 - Miscellaneous Expense | 6,000.00 | 6,000.00 |
| 553 - Professional Fees | 5,600.00 | 3,000.00 |
| 546 - Senior Citizen Center Expense | 1,500.00 | 1,500.00 |
| 525 - Workers Comp/Liab Insurance | 8,000.00 | 7,550.00 |
| Contracts & Other Expense Total | 301,192.00 | 282,680.00 |
| - Operations Expense | | |
| 449 - Advertising | 2,000.00 | 3,200.00 |
| 424 - Civic Center Utilities | 4,000.00 | 0.00 |
| 440 - Fuel | 1,000.00 | 1,000.00 |
| 790 - Janitorial | 6,000.00 | 12,000.00 |
| 442 - Maintenance Supplies | 2,800.00 | 2,800.00 |
| 445 - Seasonal Lighting | 8,000.00 | 5,000.00 |
| 444 - Utilities | 15,000.00 | 15,000.00 |
| Operations Expense Total | 38,800.00 | 39,000.00 |
| - Materials & Supplies | | |
| 415 - Dues & Subscriptions | 1,200.00 | 1,200.00 |
| 420 - Office Supplies | 3,900.00 | 3,900.00 |
| 423 - Postal Expense | 2,000.00 | 1,500.00 |
| 416 - Tax Roll Service | 2,500.00 | 2,500.00 |
| Materials & Supplies Total | 9,600.00 | 9,100.00 |
| - Maintenance Expense | | |
| 472 - New Equipment | 3,000.00 | 2,000.00 |
| Maintenance Expense Total | 3,000.00 | 2,000.00 |
| - Other Expense | | |
| 425 - Computer Services | 5,451.00 | 7,025.00 |
| 791 - Contingency Expense | 50,000.00 | 50,000.00 |
| 560 - Grants Expense | 0.00 | 3,250.00 |
| 799 - Website Expense | 1,200.00 | 500.00 |
| Other Expense Total | 56,651.00 | 60,775.00 |
| Expenses Total | 565,412.84 | 514,695.00 |
| - Assets | | |
| - Cash | | |
| 101 - General Fund Checking | (565,412.84) | (514,695.00) |
| Cash Total | (565,412.84) | (514,695.00) |

GF- Administrative
General Fund

| | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|--------------|-----------------------------------|-----------------------------------|
| Assets Total | (565,412.84) | (514,695.00) |

GF- Fire
General Fund

| | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|--|-----------------------------------|-----------------------------------|
| - Expenses | | |
| - Personnel | | |
| 410 - Training & Education | 6,000.00 | 4,000.00 |
| Personnel Total | 6,000.00 | 4,000.00 |
| - Contracts & Other Expense | | |
| 562 - Donations Expense | 2,232.00 | 2,232.00 |
| 501 - Insurance | 16,000.00 | 16,000.00 |
| Contracts & Other Expense Total | 18,232.00 | 18,232.00 |
| - Operations Expense | | |
| 440 - Fuel | 6,000.00 | 5,000.00 |
| 442 - Maintenance Supplies | 0.00 | 10,000.00 |
| 444 - Utilities | 6,000.00 | 4,500.00 |
| Operations Expense Total | 12,000.00 | 19,500.00 |
| - Maintenance Expense | | |
| 472 - New Equipment | 82,000.00 | 82,618.00 |
| Maintenance Expense Total | 82,000.00 | 82,618.00 |
| - Other Expense | | |
| 419 - TESRS - Retirement | 7,000.00 | 5,300.00 |
| Other Expense Total | 7,000.00 | 5,300.00 |
| Expenses Total | 125,232.00 | 129,650.00 |
| - Assets | | |
| - Cash | | |
| 101 - General Fund Checking | (125,232.00) | (129,650.00) |
| Cash Total | (125,232.00) | (129,650.00) |
| Assets Total | (125,232.00) | (129,650.00) |

GF- Library
General Fund

| | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|--|-----------------------------------|-----------------------------------|
| - Expenses | | |
| - Personnel | | |
| 406 - FICA | 3,216.44 | 700.00 |
| 401 - Gross Salaries | 42,045.00 | 9,160.00 |
| 408 - Major Medical Insurance | 10,176.96 | 15.30 |
| 407 - Retirement System | 2,198.96 | 480.00 |
| 410 - Training & Education | 300.00 | 0.00 |
| Personnel Total | 57,937.36 | 10,355.30 |
| - Contracts & Other Expense | | |
| 500 - IT Services | 1,500.00 | 550.00 |
| 525 - Workers Comp/Liab Insurance | 430.00 | 150.00 |
| Contracts & Other Expense Total | 1,930.00 | 700.00 |
| - Operations Expense | | |
| 449 - Advertising | 200.00 | 50.00 |
| 442 - Maintenance Supplies | 1,400.00 | 500.00 |
| 444 - Utilities | 7,600.00 | 5,500.00 |
| Operations Expense Total | 9,200.00 | 6,050.00 |
| - Materials & Supplies | | |
| 415 - Dues & Subscriptions | 800.00 | 100.00 |
| 420 - Office Supplies | 1,200.00 | 300.00 |
| 423 - Postal Expense | 200.00 | 50.00 |
| Materials & Supplies Total | 2,200.00 | 450.00 |
| - Maintenance Expense | | |
| 470 - Equipment Repair | 700.00 | 0.00 |
| 472 - New Equipment | 500.00 | 0.00 |
| Maintenance Expense Total | 1,200.00 | 0.00 |
| Expenses Total | 72,467.36 | 17,555.30 |
| - Assets | | |
| - Cash | | |
| 101 - General Fund Checking | (72,467.36) | (17,555.30) |
| Cash Total | (72,467.36) | (17,555.30) |
| Assets Total | (72,467.36) | (17,555.30) |

GF - Municipal Court
General Fund

| | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|--|-----------------------------------|-----------------------------------|
| - Expenses | | |
| - Personnel | | |
| 406 - FICA | 2,792.25 | 3,845.00 |
| 401 - Gross Salaries | 36,500.00 | 50,200.00 |
| 408 - Major Medical Insurance | 10,176.96 | 17,042.00 |
| 407 - Retirement System | 1,908.95 | 2,635.00 |
| 410 - Training & Education | 2,000.00 | 1,750.00 |
| Personnel Total | 53,378.16 | 75,472.00 |
| - Contracts & Other Expense | | |
| 512 - Annual Fees | 0.00 | 160.00 |
| 500 - IT Services | 0.00 | 975.56 |
| 502 - Legal | 15,000.00 | 5,000.00 |
| 540 - Miscellaneous Expense | 0.00 | 500.00 |
| 561 - Omnibase Services | 3,000.00 | 3,000.00 |
| 519 - State Fees | 136,000.00 | 95,000.00 |
| Contracts & Other Expense Total | 154,000.00 | 104,635.56 |
| - Operations Expense | | |
| 442 - Maintenance Supplies | 0.00 | 600.00 |
| 444 - Utilities | 4,200.00 | 4,000.00 |
| Operations Expense Total | 4,200.00 | 4,600.00 |
| - Materials & Supplies | | |
| 420 - Office Supplies | 3,798.00 | 2,500.00 |
| 423 - Postal Expense | 2,000.00 | 3,000.00 |
| Materials & Supplies Total | 5,798.00 | 5,500.00 |
| - Maintenance Expense | | |
| 472 - New Equipment | 1,175.00 | 1,000.00 |
| Maintenance Expense Total | 1,175.00 | 1,000.00 |
| - Other Expense | | |
| 572 - Building & Upkeep Expense | 0.00 | 10,000.00 |
| Collection Agency Fees | 0.00 | 2,400.00 |
| 425 - Computer Services | 0.00 | 1,000.00 |
| Other Expense Total | 0.00 | 13,400.00 |
| Expenses Total | 218,551.16 | 204,607.56 |
| - Assets | | |
| - Cash | | |
| 101 - General Fund Checking | (218,551.16) | (204,607.56) |
| Cash Total | (218,551.16) | (204,607.56) |
| Assets Total | (218,551.16) | (204,607.56) |

GF- Parks
General Fund

| | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|--|-----------------------------------|-----------------------------------|
| - Expenses | | |
| - Personnel | | |
| 410 - Training & Education | 500.00 | 1,500.00 |
| Personnel Total | 500.00 | 1,500.00 |
| - Contracts & Other Expense | | |
| 562 - Donations Expense | 20,000.00 | 20,000.00 |
| 517 - Park Expense | 65,000.00 | 30,000.00 |
| Contracts & Other Expense Total | 85,000.00 | 50,000.00 |
| - Operations Expense | | |
| 440 - Fuel | 1,000.00 | 1,250.00 |
| 442 - Maintenance Supplies | 2,500.00 | 1,500.00 |
| 444 - Utilities | 14,000.00 | 14,000.00 |
| Operations Expense Total | 17,500.00 | 16,750.00 |
| - Maintenance Expense | | |
| 472 - New Equipment | 30,000.00 | 15,000.00 |
| Maintenance Expense Total | 30,000.00 | 15,000.00 |
| - Other Expense | | |
| 524 - Animal Control | 5,000.00 | 2,500.00 |
| Other Expense Total | 5,000.00 | 2,500.00 |
| - Indirect Expenses | | |
| 481 - Grant Local Match | 18,750.00 | 55,000.00 |
| Indirect Expenses Total | 18,750.00 | 55,000.00 |
| Expenses Total | 156,750.00 | 140,750.00 |
| - Assets | | |
| - Cash | | |
| 101 - General Fund Checking | (156,750.00) | (140,750.00) |
| Cash Total | (156,750.00) | (140,750.00) |
| Assets Total | (156,750.00) | (140,750.00) |

GF- Police
General Fund

| | | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|--|--|-----------------------------------|-----------------------------------|
| - Expenses | | | |
| - Personnel | | | |
| | 406 - FICA | 14,563.76 | 13,305.00 |
| | 401 - Gross Salaries | 190,376.00 | 173,866.00 |
| | 408 - Major Medical Insurance | 10,176.96 | 8,883.00 |
| | 407 - Retirement System | 9,956.67 | 9,000.00 |
| | 410 - Training & Education | 3,000.00 | 8,000.00 |
| | Personnel Total | 228,073.39 | 213,054.00 |
| - Contracts & Other Expense | | | |
| | 566 - Alcohol/Drug Testing | 130.00 | 400.00 |
| | 512 - Annual Fees | 3,600.00 | 8,000.00 |
| | 562 - Donations Expense | 1,000.00 | 1,200.00 |
| | 501 - Insurance | 1,800.00 | 1,750.00 |
| | 500 - IT Services | 2,000.00 | 1,000.00 |
| | 502 - Legal | 0.00 | 500.00 |
| | 540 - Miscellaneous Expense | 400.00 | 1,000.00 |
| | 525 - Workers Comp/Liab Insurance | 17,000.00 | 11,000.00 |
| | Contracts & Other Expense Total | 25,930.00 | 24,850.00 |
| - Operations Expense | | | |
| | 440 - Fuel | 19,000.00 | 14,000.00 |
| | 442 - Maintenance Supplies | 4,000.00 | 5,000.00 |
| | 473 - Police Equipment | 2,000.00 | 1,500.00 |
| | 472 - Uniforms | 800.00 | 500.00 |
| | 444 - Utilities | 7,000.00 | 5,000.00 |
| | Operations Expense Total | 32,800.00 | 26,000.00 |
| - Materials & Supplies | | | |
| | 415 - Dues & Subscriptions | 8,000.00 | 1,500.00 |
| | 420 - Office Supplies | 2,800.00 | 1,000.00 |
| | 423 - Postal Expense | 600.00 | 100.00 |
| | Materials & Supplies Total | 11,400.00 | 2,600.00 |
| - Maintenance Expense | | | |
| | 470 - Equipment Repair | 9,000.00 | 5,000.00 |
| | 472 - New Equipment | 50,000.00 | 10,000.00 |
| | Maintenance Expense Total | 59,000.00 | 15,000.00 |
| - Other Expense | | | |
| | 572 - Building & Upkeep Expense | 5,000.00 | 5,000.00 |
| | 425 - Computer Services | 5,451.00 | 5,451.00 |
| | Other Expense Total | 10,451.00 | 10,451.00 |
| | Expenses Total | 367,654.39 | 291,955.00 |
| - Assets | | | |
| - Cash | | | |
| | 101 - General Fund Checking | (367,654.39) | (291,955.00) |
| | Cash Total | (367,654.39) | (291,955.00) |
| | Assets Total | (367,654.39) | (291,955.00) |

GF- Street
General Fund

| | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|--|-----------------------------------|-----------------------------------|
| - Expenses | | |
| - Contracts & Other Expense | | |
| 540 - Miscellaneous Expense | 0.00 | 7,500.00 |
| Contracts & Other Expense Total | 0.00 | 7,500.00 |
| - Operations Expense | | |
| 440 - Fuel | 1,500.00 | 1,700.00 |
| 442 - Maintenance Supplies | 2,500.00 | 3,500.00 |
| 447 - Street Maintenance & Repair | 619,347.88 | 268,280.00 |
| 444 - Utilities | 58,000.00 | 58,000.00 |
| Operations Expense Total | 681,347.88 | 331,480.00 |
| - Maintenance Expense | | |
| 470 - Equipment Repair | 1,000.00 | 5,000.00 |
| 472 - New Equipment | 27,000.00 | 10,000.00 |
| Maintenance Expense Total | 28,000.00 | 15,000.00 |
| - Other Expense | | |
| 852 - 5% Street Use Fee | 11,000.00 | 11,500.00 |
| 560 - Grants Expense | 854,720.77 | 0.00 |
| Other Expense Total | 865,720.77 | 11,500.00 |
| - Indirect Expenses | | |
| 481 - Grant Local Match | 36,000.00 | 35,500.00 |
| Indirect Expenses Total | 36,000.00 | 35,500.00 |
| Expenses Total | 1,611,068.65 | 400,980.00 |
| - Assets | | |
| - Cash | | |
| 101 - General Fund Checking | (1,611,068.65) | (400,980.00) |
| Cash Total | (1,611,068.65) | (400,980.00) |
| Assets Total | (1,611,068.65) | (400,980.00) |

Capital Projects Budget
Capital Projects Fund

| | | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|---|---------------------------------|-----------------------------------|-----------------------------------|
| - | Revenue | | |
| - | Other Revenue | | |
| | 330 - Interest Income | 0.00 | 200.00 |
| | 339 - Miscellaneous Revenue | 320,736.69 | 0.00 |
| | Other Revenue Total | 320,736.69 | 200.00 |
| | Revenue Total | 320,736.69 | 200.00 |
| - | Expenses | | |
| - | Contracts & Other Expense | | |
| | 520 - Capital Outlay | 236,106.01 | 20,600.00 |
| | Contracts & Other Expense Total | 236,106.01 | 20,600.00 |
| | Expenses Total | 236,106.01 | 20,600.00 |

Water Works
Water Works Fund

| | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|--|-----------------------------------|-----------------------------------|
| - Revenue | | |
| - Other Revenue | | |
| 347 - Air Med Care | 2,280.00 | 2,100.00 |
| 309 - Credit Card Fees | 1,700.00 | 1,000.00 |
| 330 - Interest Income | 12,000.00 | 15,000.00 |
| 330.1 - Interest Income- Meter Account | 0.00 | 700.00 |
| 336 - Loan Proceeds | 0.00 | 400,000.00 |
| 339 - Miscellaneous Revenue | 1,500.00 | 1,000.00 |
| 362 - Other Rev-Transf,Reconn,Adjs | 5,500.00 | 5,000.00 |
| 375 - Transfers In | 385,126.09 | 0.00 |
| Other Revenue Total | 408,106.09 | 424,800.00 |
| - Property Taxes | | |
| 305 - Penalty & Interest | 16,500.00 | 16,500.00 |
| Property Taxes Total | 16,500.00 | 16,500.00 |
| - Service Revenue | | |
| 344 - Garbage Revenue | 285,968.00 | 295,119.00 |
| 342 - Sewer Revenue | 518,000.00 | 500,000.00 |
| 350 - Sewer Taps | 1,000.00 | 1,000.00 |
| 340 - Water Revenue | 500,000.00 | 500,000.00 |
| 348 - Water Taps | 1,100.00 | 2,000.00 |
| Service Revenue Total | 1,306,068.00 | 1,298,119.00 |
| Revenue Total | 1,730,674.09 | 1,739,419.00 |
| - Expenses | | |
| - Personnel | | |
| 406 - FICA | 28,054.08 | 24,555.00 |
| 401 - Gross Salaries | 366,720.00 | 320,920.00 |
| 408 - Major Medical Insurance | 71,238.72 | 64,200.00 |
| 411 - Personnel Reimbursement | 800.00 | 800.00 |
| 407 - Retirement System | 19,179.46 | 16,820.00 |
| 410 - Training & Education | 1,500.00 | 3,000.00 |
| Personnel Total | 487,492.26 | 430,295.00 |
| - Contracts & Other Expense | | |
| 504 - Agents Fees | 400.00 | 0.00 |
| 564 - Air Med Care (Drafts) | 2,052.00 | 1,896.00 |
| 566 - Alcohol/Drug Testing | 130.00 | 850.00 |
| 512 - Annual Fees | 12,400.00 | 12,400.00 |
| 503 - Audit Fees | 10,000.00 | 10,000.00 |
| 510 - Bond Interest | 155,250.00 | 0.00 |
| 520 - Capital Outlay | 85,000.00 | 690,000.00 |
| 558 - Credit Card Fees Expense | 1,700.00 | 1,000.00 |
| 568 - Depreciation | 50,000.00 | 50,000.00 |
| 554 - Engineering Fees | 30,000.00 | 30,000.00 |
| 530 - Garbage Contractor | 242,000.00 | 249,744.00 |
| 501 - Insurance | 5,800.00 | 6,200.00 |
| 502 - Legal | 10,000.00 | 3,000.00 |
| 540 - Miscellaneous Expense | 1,000.00 | 5,000.00 |
| 518 - Online Payment Service Fees | 0.00 | 600.00 |
| 551 - Sew Effluent/ Water Samples | 8,000.00 | 8,000.00 |
| 552 - Sludge Hauling | 7,000.00 | 14,000.00 |
| 525 - Workers Comp/Liab Insurance | 21,000.00 | 13,500.00 |
| Contracts & Other Expense Total | 641,732.00 | 1,096,190.00 |
| - Operations Expense | | |
| 449 - Advertising | 150.00 | 150.00 |
| 450 - Equipment Testing | 5,000.00 | 9,000.00 |
| 440 - Fuel | 16,000.00 | 15,000.00 |

Water Works
Water Works Fund

| | | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|-----------------------------------|---------------------------------------|-----------------------------------|-----------------------------------|
| | 442 - Maintenance Supplies | 75,000.00 | 75,000.00 |
| | 459 - Reimbursement | 0.00 | 500.00 |
| | 441 - Safety Equipment | 2,500.00 | 1,500.00 |
| | 472 - Uniforms | 1,800.00 | 1,800.00 |
| | 444 - Utilities | 76,000.00 | 76,000.00 |
| | Operations Expense Total | 176,450.00 | 178,950.00 |
| - Materials & Supplies | | | |
| | 415 - Dues & Subscriptions | 400.00 | 100.00 |
| | 420 - Office Supplies | 2,500.00 | 2,500.00 |
| | 423 - Postal Expense | 4,200.00 | 3,500.00 |
| | Materials & Supplies Total | 7,100.00 | 6,100.00 |
| - Maintenance Expense | | | |
| | 470 - Equipment Repair | 40,000.00 | 50,000.00 |
| | 472 - New Equipment | 50,000.00 | 60,000.00 |
| | Maintenance Expense Total | 90,000.00 | 110,000.00 |
| - Other Expense | | | |
| | 791 - Contingency Expense | 50,000.00 | 50,000.00 |
| | Other Expense Total | 50,000.00 | 50,000.00 |
| - Indirect Expenses | | | |
| | 483 - Principal- CO's Bond | 260,000.00 | 0.00 |
| | Indirect Expenses Total | 260,000.00 | 0.00 |
| | Expenses Total | 1,712,774.26 | 1,871,535.00 |
| - Assets | | | |
| - Cash | | | |
| | 101 - Water Works Checking | 17,899.83 | (132,116.00) |
| | Cash Total | 17,899.83 | (132,116.00) |
| | Assets Total | 17,899.83 | (132,116.00) |

Motel Occupancy Tax Budget
Motel Occupancy Tax Fund

| | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|--|-----------------------------------|-----------------------------------|
| - Revenue | | |
| - Other Revenue | | |
| 373 - Convention Center Deposits | 2,000.00 | 2,000.00 |
| 374 - Convention Center Rentals | 1,500.00 | 2,500.00 |
| 330 - Interest Income | 900.00 | 1,000.00 |
| 301 - Motel Tax Collections | 259,073.34 | 200,000.00 |
| 379 - Reimbursement | 2,000.00 | 2,000.00 |
| Other Revenue Total | 265,473.34 | 207,500.00 |
| Revenue Total | 265,473.34 | 207,500.00 |
| - Expenses | | |
| - Personnel | | |
| 406 - FICA | 1,034.28 | 0.00 |
| 401 - Gross Salaries | 13,520.00 | 0.00 |
| 407 - Retirement System | 703.04 | 0.00 |
| Personnel Total | 15,257.32 | 0.00 |
| - Contracts & Other Expense | | |
| 516 - Civic Center | 30,000.00 | 10,000.00 |
| 558 - Credit Card Fees Expense | 300.00 | 300.00 |
| 511 - Interest Expense | 7,000.00 | 7,000.00 |
| 523 - Principal- Bank Note | 60,000.00 | 60,000.00 |
| Contracts & Other Expense Total | 97,300.00 | 77,300.00 |
| - Operations Expense | | |
| 449 - Advertising | 57,960.00 | 40,000.00 |
| 417 - Chamber of Commerce | 0.00 | 12,000.00 |
| 788 - Conv Ctr Deposit Reimbursement | 2,000.00 | 1,200.00 |
| 789 - Convention Center Expense | 2,500.00 | 3,000.00 |
| Operations Expense Total | 62,460.00 | 56,200.00 |
| - Materials & Supplies | | |
| 415 - Dues & Subscriptions | 22,000.00 | 22,000.00 |
| Materials & Supplies Total | 22,000.00 | 22,000.00 |
| - Maintenance Expense | | |
| 478 - Civic Center Impts | 0.00 | 10,000.00 |
| Maintenance Expense Total | 0.00 | 10,000.00 |
| - Other Expense | | |
| 418 - Historical Rest/Preservation | 30,000.00 | 40,000.00 |
| Other Expense Total | 30,000.00 | 40,000.00 |
| Expenses Total | 227,017.32 | 205,500.00 |
| - Assets | | |
| - Cash | | |
| 101 - Motel Occupancy Checking | 38,456.02 | 2,000.00 |
| Cash Total | 38,456.02 | 2,000.00 |
| Assets Total | 38,456.02 | 2,000.00 |

Debt Service Budget
Debt Service Fund

| | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|--|-----------------------------------|-----------------------------------|
| - Revenue | | |
| - Other Revenue | | |
| 303 - Delinquent Tax Collections | 6,000.00 | 15,000.00 |
| 330 - Interest Income | 3,000.00 | 2,400.00 |
| Other Revenue Total | 9,000.00 | 17,400.00 |
| - Property Taxes | | |
| 302 - I & S Tax | 385,126.09 | 394,050.00 |
| 305 - Penalty & Interest | 0.00 | 8,500.00 |
| Property Taxes Total | 385,126.09 | 402,550.00 |
| Revenue Total | 394,126.09 | 419,950.00 |
| - Expenses | | |
| - Contracts & Other Expense | | |
| 504 - Agents Fees | 0.00 | 400.00 |
| 510 - Bond Interest | 0.00 | 69,525.00 |
| 505 - Bond Principal | 0.00 | 350,025.00 |
| 570 - Transfers Out | 385,126.09 | 0.00 |
| Contracts & Other Expense Total | 385,126.09 | 419,950.00 |
| Expenses Total | 385,126.09 | 419,950.00 |
| - Assets | | |
| - Cash | | |
| 101 - Debt Services Checking | 9,000.00 | 0.00 |
| Cash Total | 9,000.00 | 0.00 |
| Assets Total | 9,000.00 | 0.00 |

Grant Fund - GF (Fire)
 Grant Fund- General Fund

| | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|---------------------|-----------------------------------|-----------------------------------|
| - Revenue | | |
| - Other Revenue | | |
| Grants Income | 470,000 | 475,500 |
| Other Revenue Total | 470,000 | 475,500 |
| Revenue Total | 470,000 | 475,500 |
| - Expenses | | |
| - Other Expense | | |
| Grants Expense | 470,000 | 475,500 |
| Other Expense Total | 470,000 | 475,500 |
| Expenses Total | 470,000 | 475,500 |

Grand Fund- GF (Streets)
 Grant Fund- General Fund

| | Budget 10/1/2019 10/31/2019 | Budget 10/1/2020 10/31/2020 |
|---------------------|-----------------------------------|-----------------------------------|
| - Revenue | | |
| - Other Revenue | | |
| BEDC Match | 0 | 35,000 |
| Grants Income | 0 | 338,450 |
| Other Revenue Total | 0 | 373,450 |
| Revenue Total | 0 | 373,450 |
| - Expenses | | |
| - Other Expense | | |
| Grants Expense | 0 | 338,450 |
| Other Expense Total | 0 | 338,450 |
| Expenses Total | 0 | 338,450 |
| - Assets | | |
| - Cash | | |
| 2019 MSDRP | 0 | 35,000 |
| Cash Total | 0 | 35,000 |
| Assets Total | 0 | 35,000 |

Grant Fund - Water
Grant Fund- Water Works

| | | Budget | Budget |
|---|---------------------|------------|------------|
| | | 10/1/2019 | 10/1/2020 |
| | | 10/31/2019 | 10/31/2020 |
| - | Revenue | | |
| - | Other Revenue | | |
| | Grants Income | 0 | 255,733 |
| | Other Revenue Total | 0 | 255,733 |
| | Revenue Total | 0 | 255,733 |
| - | Expenses | | |
| - | Other Expense | | |
| | Grants Expense | 0 | 255,733 |
| | Other Expense Total | 0 | 255,733 |
| | Expenses Total | 0 | 255,733 |