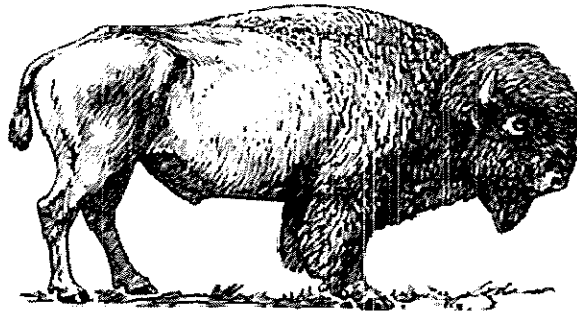


FY 2021 - 2022 *Proposed* Budget



CITY OF BUFFALO

812 N Buffalo Ave
Buffalo, Texas 75831
Ph.(903)322-4741 Fax (903)322-2142

Jerrold Jones, Mayor
Dianne Ryder, Mayor ProTem
Mike Glick, Councilmember
Wesley (Brent) Reeder, Councilmember
Martin Housler, Councilmember
Tommy Reese, Councilmember
Jerry Nowlin, Attorney
Julie Uptmor, City Secretary

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Items 1 & 2 will be updated in the Adopted Budget after Approval.

- 1) Ordinance No. _____, Adopting Proposed Budget for FY 2021-2022
- 2) Ordinance No. _____, Providing for the Assessment, Levy, and Collection of Ad Valorem Taxes
- 3) Adopted Budget
 - a) Cover Sheet
 - b) Budget Notes
 - c) Schedule of Outstanding Long Term Debt
 - d) Schedule of Current Investments
 - e) 2021 Tax Rate Calculations Worksheet
 - f) Grant Information
 - g) Employee Pay Scale Form
 - h) Itemized Budget for each Fund, including Departments

City of Buffalo Proposed Budget

For the Fiscal Year
October 1, 2021 – September 30, 2022

This budget will raise less total property taxes than last year's budget by \$22,426.92, which is a 4.2251 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$5,247.01.

Tax Rate	<i>Proposed</i> FY 2021-22	<i>Adopted</i> FY 2020-21	<i>Adopted</i> FY 2019-20
Property Tax Rate	0.415062	0.446872	0.448911
Voter-Approved M/O	0.091426	0.100969	0.107709
Debt Tax Rate	0.323636	0.345903	0.341202
No-New-Revenue Rate*	0.389530	0.406044	0.437698
Voter-Approved Tax Rate**	0.415062	0.446872	0.448911
De minimis Tax Rate	0.807391	0.855689	n/a
*Previously 'Effective' Tax Rate	**Previously 'Rollback' Tax Rate		

<u>Councilmember</u>	<u>Record Vote- August 23, 2021</u>
Dianne Ryder, Mayor Pro Tem	For
Martin Housler	Absent
Mike Glick	For
Brent Reeder	Absent
Tommy Reese	For

The above information is presented on the cover page of the City's FY 2021 - 2022 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, 2021 and has budgeted the following to be spent for such notices for the fiscal year ending September 30, 2022:

Budget Amount for FY 2020 - 21	Expected Expenditures For FY 2020 - 21	Approved Budget for FY 2021 - 22
\$3200.00	\$3200.00	\$3200.00

The City of Buffalo strives to implement and maintain balanced budgets for all funds. Unexpected expenses due to unforeseen events are reviewed and amended in the budget as soon as allowable. Large item expenses are noted and approved for use when setting the budget, such as New Equipment. The City Council continues to strive to use all funds received responsibly to the benefit of the residents of the City of Buffalo.

Proposed Budget Overview for all Funds

Fund	Revenues	Expenditures
General Fund***	\$1,612,300.00	\$2,420,065.00
Water Works	\$1,279,000.00	\$1,585,825.00
Motel Occupancy Tax	\$157,650.00	\$145,900.00
Debt Service	\$413,850.00	\$413,850.00
Capital Outlay**	\$200.00	\$20,000.00
Grant Fund- General (Parks, Streets*, Fire)	\$739,300.00	\$746,301.06
Grant Fund- Water	\$505,500.00	\$505,500.00

*Grant Revenue received over two fiscal years minus the City's matching funds.

**Account will be closed after funds are used to complete a project in FY 2021-22. Budget reflects the interest received as Revenue and the funds expected to be remaining at the end of the current fiscal year as Expenditures.

***Surplus funds will be used in the Streets budget to make much needed street repairs due to we were not awarded the Mitigation street grant that we applied for.

General Fund-Revenue

M & O Tax Collections		As of 8/27/2021, we are at 95.89% of current collections. We have collected \$2500 more on delinquent taxes than we had budgeted for. It appears Covid had very little impact on tax payments.
Donations		We have received the donations from Citizens State Bank and the BEDC for the Downtown Revitalization. Citizens State Bank donated to the Parks grant also. Those went into Grant Fund- General fund budget. This will be just donations to the Library and PD. We are not expecting anything else in GF-Revenue except maybe for Easter or Christmas events.
Grant Income		We will apply for another citywide clean up grant from the BVCOG. If we receive it, those monies will be the only grant funds in GF. Amount is usually around \$3200 - \$3400.
Animal Control Permits		As expected, revenue has picked up for code enforcement regarding animal control. I left that budget the same.
Covid Grant Funds		At this time, we are not expecting any additional Covid funds other than the American Rescue Plan Act that will go into the Grant Fund- Water for Water or Sewer projects.
Municipal Court Appeals	NEW	We received an appeal this year and had to adjust the budget. These may or may not become a regular occurrence.
Ordinance Violations	NEW	Fines collected for code violations. Putting here instead of Misc Rev.

General Fund-Expense

Administration-		Salaries for all GF depts on the Salaries sheet with WWs.
IT & Computer Services		Budget includes Chromebooks for the council and a new computer for the city secretary office. It's the oldest computer in the Admin dept since we replaced the Water Works computer when we did the new server. Balance is antivirus for all computers split between their respective departments.
Audit Fees		Bids received at the last council meeting are being reviewed. Costs range between \$22,000 to \$28,050.
Janitorial		Quotes were received and we will be using Tolden's House and Commercial Cleaning for the new fiscal year.
Unemployment		Leaving this in here until we determine what is going to happen with a current claim we are continuing to dispute (Rector).
Major Medical, TML Ins and Worker's Comp		We have received quotes for new employee insurance coverage. They will be presented in the next council meeting. As soon as salaries are updated, the Worker's Comp numbers can be finalized.
Police Department-		Added another officer salary. Also, added \$3500 to Police Equipment for new body cameras. Will split the cost of a new copier with the court.
Municipal Court-		I have added a Municipal Court Appeals Exp. This is something new that we haven't dealt with before. It shouldn't be used much. Will split the cost of a new copier with the police dept.

Library-	The Friends of the Library are volunteering to keep the library open. We will be setting new policies regarding volunteers and library hours. As of October 1st, all volunteers must be approved by council after volunteer applications are received and background checks are completed. The Friends of the Library will be implementing a purchase policy as well due to issues with purchases not approved by all board members.
Streets-	Added 2 new line items; New Equip- Minor and Equip. M & R- Lawn. That way, we can track those better.
Fire Department-	Budgeted for 2 sets of Bunker Gear and will do that every year. That is a heavily used item. They have also requested help paying on their air pack loan that they pay annually. They just paid off a fire truck note using Donations. Added half of their annual payment to Donations to assist in making that payment.
Parks/ACO-	Included our portion of the matching funds for the park grant. Added funds to help purchase new mower(s).
Capital Projects Fund	We have decided to use this account to help pay for the generator for the administration building. We will either close the account or allow it to go dormant until we need it again. The balance will change after the interest is accrued over the next months.
Water Works Fund	Added unemployment to this fund due to a former employee may be entitled to it but we haven't received an invoice yet. Also added extra just in case we need it in the future. Would rather have it and not use it. Have also added the following line items to break out expenses that have been lumped into Maint. & Repair in the past; M & R- Pumps/Lift Stations, Maint Supplies- Auto, Water/Sewer Chemicals, Equip Repair- Auto, New Equip- Minor. 2021 CLFRF funds will be added to the Grant Fund- Water Fund. Salaries are on the separate form provided.
Motel Occupancy Tax Fund	The logo signs on the interstate that we pay for on behalf of the hotels have had a significant price increase (doubled). They will give us a credit for the ramp signs this coming year (\$1180). Council decided to pay of the administration building loan this fiscal year so the principal and interest amounts will be removed for the new year.
Debt Service Fund	2016 Series, GO Refunding Bonds will be paid here, including agent fees.
Grant Fund-GF (Fire)	There will be no budget for this fund this year. We did not get the 2nd FAST grant.

Grant Fund- GF (Streets) Phase 1 is close to completion. Already begun paying Admin fees for
(DRP) Phase 2. We have the Phase 2 match from the BEDC and ours has already been used so there are no matching funds left to budget.

Grant Fund- Water Works Unsure when we will start getting any funds on the Mitigation grant. We are hoping we have contracts by December. Per the Grant Admin's suggestion, we will budget some for Admin and Engineering because those are expenses that we will spend first.

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.		
Principal Issued	\$ 5,535,000.00 (Combined Water / Sewer Debt)		
Maturity	March 1, 2040		
Funding Source	I & S Property Tax Collections		
Payments Due for FY 2021-2022	March 1, 2022	Principal	\$ 280,000.00
		Interest	\$ 69,525.00
		Total Payment	\$ 349,525.00
	September 1, 2022	Principal	\$ -
		Interest	\$ 63,925.00
		Total Payment	\$ 63,925.00
Total Payments made in FY 2021-2022		Principal	\$ 280,000.00
		Interest	\$ 133,450.00
		Total Payment	\$ 413,450.00
Total Loan	Principal	\$ 5,535,000.00	
	Interest	\$ 1,856,411.25	
	Total upon Maturity	\$ 7,391,411.25	
Balance as of September 30, 2021	Principal	\$ 4,995,000.00	
	Interest	\$ 1,567,711.25	
	Total	\$ 6,562,711.25	

City of Buffalo
Current Investments

CD Number	Maturity Date	Current Balance (As of 6/30/2021)	
General Fund			
Ending XX13	10/26/2021	\$ 266,534.62	
Ending XX13 (FK Lots)	11/10/2021	\$ 93,543.69	
Ending XX13	1/11/2022	\$ 261,513.32	
Ending XX65	2/20/2022	\$ 161,313.31	
			\$ 782,904.94 Total
Water Works			
Ending XX23	1/11/2022	\$ 261,513.32	
			\$ 261,513.32 Total
Grand Total of All Investments		\$ 1,044,418.26	

2021 Tax Rate Calculation Worksheet

Date: 08/05/2021 03:32 PM

Taxing Units Other Than School Districts or Water Districts

City of Buffalo

903-322-4741

Taxing Unit Name

Phone (area code and number)

812 N Buffalo Ave Buffalo, Texas 75831

<https://buffalotex.com/>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$109,432,580
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$109,432,580
4. 2020 total adopted tax rate.	\$0.446872/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$0

B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A.³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A.⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$109,432,580
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$0
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$394,910
C. Value loss. Add A and B.⁵	\$394,910
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$394,910
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund.⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$109,037,670
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$487,258
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$370

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$487,628
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² E. Total 2021 value. Add A and B, then subtract C and D.	 \$113,239,423 \$0 \$0 \$0 \$113,239,423
19. Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ C. Total value under protest or not certified: Add A and B.	 \$13,208,231 \$0 \$13,208,231
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$126,447,654

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$1,264,150
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$1,264,150
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$125,183,504
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.389530/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012, 26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.100969/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$109,432,580
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$110,492
31. Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$89
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$89
E. Add Line 30 to 31D.	\$110,581
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$125,183,504
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.088335/\$100
34. Rate adjustment for state criminal justice mandate.²³ A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$0/\$100
C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.088335/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0
C. Add Line 40B to Line 39.	\$0.088335
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.091426/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$413,450</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$413,450</p>
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$4,219
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$409,231
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00%</p> <p>101.00%</p> <p>101.00%</p> <p>98.00%</p> <p>100.00%</p>
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$409,231
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$126,447,654
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.323636/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.415062/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$126,447,654
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.389530/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.389530/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.415062/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.415062/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(l)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$126,447,654
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.415062/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.415062/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

⁴²Tex. Tax Code Section Local Gov't Code Section 120.007(d), effective Jan. 1, 2022

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.088335/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$126,447,654
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.395420
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.323636/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.807391/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

⁵⁰Tex. Tax Code Section 26.04(c-2) and (d-2)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.389530/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.415062/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.807391/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here Robin Shafer, PCAC

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

Robin Shafer PCAC

8/5/2021

Grant Information

We will apply for a citywide clean up grant through the Brazos Valley Council of Government this fall. That is approximately \$3500.00. Those funds will be the only grant funds in the General Fund budget.

Current Grants:

Grant Name	Total Grant Funds	Total Received	Balance
(In Grant Fund- GF)			
Downtown Revitalization Grant- Phase 1(DRP)*	\$350,000	\$342,998.94	\$7001.06
Downtown Revitalization Grant- Phase 2 (DRP)**	\$500,000	\$7000	\$493,000

*This grant had matching funds. The City of Buffalo and Buffalo Economic Development Corporation (BEDC) contributed a total of \$70,000.00 in matching funds. The remaining balance will be paid out of the BEDC's matching funds.

**The project has just begun so few funds have been used at this time. The City of Buffalo and BEDC have contributed matching funds in the amount of \$75,000.00 for this project.

Grant Name	Total Grant Funds	Total Received	Balance
(In Grant Fund- GF)			
Texas Parks & Wildlife Parks Grant	\$300,000	\$0	\$300,000

The total of this grant is \$300,000.00. That includes the City's match of \$150,000.00. We will contribute \$61,300.00 in monetary funding and will receive In-Kind services from several local organizations to supplement the balance. We also received a donation of \$20,000.00 from Citizens State Bank and are expecting a donation of \$35,000.00 from the BEDC. This is a reimbursing grant. Funds are spent then we request reimbursement.

Grant Name	Total Grant Funds	Total Received	Balance
(In Grant Fund- Water)			
2016 Mitigation Grant	\$9,628,000	\$0	\$9,628,000

This grant was awarded but they have not held a kick off call or sent contract documents for review. The City must provide a 1% match for this grant, \$97,000.00. This is in the Water Works budget. We have also set up a preliminary budget for a percentage of Administrative and

Engineering fees in the Grant Fund- Water Budget. We are unsure when or if we will use these funds next year due to the delay in the awarding of this grant.

BI-WKLY PAYROLL
26 CKS/ YR 80 HRS/ 2 WKS

FISCAL YEAR 21-22
EMPLOYEE PAY SCALE

***SALARY POSITIONS
INCLUDES 3 1/2 % RAISE FOR ALL EMPLOYEES**

EMPLOYEE	WAGE RT	2020-2021 (EXC. LONG)	INCREASE	NEW WAGE RT	PROPOSED 21-22 WAGE RT	LONGEVITY	TOTAL
GF- ADMIN							
MAYOR	* \$	22,230.00		*	\$ 23,008.05	\$ 240.00	\$ 23,248.05
CITY SECRETARY	* \$	39,100.00		*	\$ 40,468.50	\$ 2,160.00	\$ 42,628.50
ASST CITY SECRETARY	\$16.71/HR	\$ 34,756.80		\$17.98/HR	\$ 35,963.20	\$ 1,440.00	\$ 37,403.20
OVERTIME	\$	2,000.00			\$ 2,000.00		\$ 2,000.00
TOTAL	\$	98,086.80			\$ 101,439.75	\$ 3,840.00	\$ 105,279.75
GF- POLICE							
POLICE CHIEF	* \$	55,120.00			\$ 57,049.20	\$ 1,920.00	\$ 58,969.20
OFFICER (RM)	\$	41,600.00			\$ 43,056.00	\$ 1,680.00	\$ 44,736.00
OFFICER (DT)	\$	37,086.00			\$ 38,384.01	\$ 360.00	\$ 38,744.01
OFFICER (NEW/ FT)					\$ 33,000.00	-	\$ 33,000.00
CLERK (Paid half from PD and half from Municipal Court)				\$13.46/HR	\$ 13,993.20	\$ 120.00	\$ 14,113.20
TOTAL	\$	133,806.00			\$ 185,482.41	\$ 4,080.00	\$ 189,562.41
GF- MUNICIPAL CT							
JUDGE	* \$	36,500.00		*	\$ 37,777.50	\$ 240.00	\$ 38,017.50
CLERK	\$13.00/HR	\$ 13,520.00		\$13.46/HR	\$ 13,993.20	\$ 120.00	\$ 14,113.20
(Paid half from PD and half from Municipal Court)							
OVERTIME					\$ 1,000.00		\$ 1,000.00
TOTAL	\$	50,020.00			\$ 52,770.70	\$ 360.00	\$ 52,130.70
GF- LIBRARY							
Currently being ran by the Friends of the Library on a Volunteer basis.							

BI-WKLY PAYROLL
26 CKS/ YR 80 HRS/ 2 WKS

FISCAL YEAR 21-22
EMPLOYEE PAY SCALE

*SALARY POSITIONS
INCLUDES 3 1/2 % RAISE FOR ALL EMPLOYEES

[illegible]

GF- General Revenue

Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020	Budget 10/1/2021 10/31/2021
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- Revenue

- Fines and Forfeitures

320 - Municipal Court Fines

Fines and Forfeitures Total

300,000.00	250,000.00	215,000.00
300,000.00	250,000.00	215,000.00

- Other Revenue

326 - 5% Street Use Fee- Garbage

338 - Animal Control- Permits

385 - Covid Grant Funds Reimb.

309 - Credit Card Fees

301 - Current M&O Tax Collections

303 - Delinquent Tax Collections

369 - Donations

335 - Franchise Fees

360 - Grants Income

378 - Insurance Reimbursement

330 - Interest Income

324 - Leon County- Sr Citizen Bldg

323 - LEOSE Revenue

372 - License Permits

339 - Miscellaneous Revenue

307.1 - Mixed Beverage Sales Tax

395 - Municipal Court Appeals

307 - Sales Tax

375 - Transfers In

Other Revenue Total

11,000.00	11,500.00	12,500.00
1,000.00	2,500.00	2,500.00
0.00	13,790.73	0.00
0.00	500.00	100.00
121,574.74	121,600.00	125,000.00
2,000.00	3,000.00	6,000.00
22,000.00	28,000.00	20,000.00
118,900.00	118,900.00	118,000.00
914,104.38	3,250.00	3,500.00
12,239.38	22,573.88	0.00
18,000.00	20,000.00	30,000.00
6,600.00	6,600.00	6,600.00
900.00	900.00	900.00
500.00	500.00	500.00
2,000.00	2,000.00	3,500.00
5,800.00	5,800.00	8,200.00
0.00	310.00	1,000.00
1,058,210.00	1,000,000.00	900,000.00
127,720.02	0.00	0.00
2,422,548.52	1,361,724.61	1,238,300.00

- Property Taxes

305 - Penalty & Interest

308 - Str Maint & Rep Sales Tax

Property Taxes Total

7,000.00	8,500.00	9,000.00
211,642.00	200,000.00	150,000.00
218,642.00	208,500.00	159,000.00

Revenue Total

2,941,190.52	1,820,224.61	1,612,300.00
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Net Income From Operations

2,941,190.52	1,820,224.61	1,612,300.00
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Net Income

2,941,190.52	1,820,224.61	1,612,300.00
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GF- Administrative

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020	Budget 10/1/2021 10/31/2021
- Expenses			
- Personnel			
406 - FICA	9,102.74	7,500.00	8,100.00
401 - Gross Salaries	118,990.00	97,490.00	105,280.00
408 - Major Medical Insurance	20,794.56	8,650.00	11,025.00
411 - Personnel Reimbursement	400.00	400.00	400.00
407 - Retirement System	6,223.18	5,100.00	4,800.00
410 - Training & Education	2,555.13	2,000.00	2,000.00
Personnel Total	158,065.61	121,140.00	131,605.00
- Contracts & Other Expense			
512 - Annual Fees	16,532.08	16,250.00	16,750.00
503 - Audit Fees	13,500.00	13,500.00	15,000.00
516 - Civic Center	2,800.00	0.00	0.00
558 - Credit Card Fees Expense	0.00	500.00	400.00
562 - Donations Expense	6,350.00	712.74	2,000.00
529 - Economic Development Expense	213,906.41	200,000.00	150,000.00
563 - Election Expense	2,900.00	2,900.00	2,900.00
501 - Insurance	10,000.00	5,000.00	5,500.00
500 - IT Services	3,000.00	11,480.00	6,000.00
502 - Legal	20,000.00	15,000.00	10,000.00
540 - Miscellaneous Expense	6,000.00	6,000.00	4,500.00
553 - Professional Fees	5,600.00	3,000.00	3,000.00
546 - Senior Citizen Center Expense	1,677.29	1,500.00	2,000.00
514 - Unemployment	9,118.73	8,000.00	8,150.00
525 - Workers Comp/Liab Insurance	8,000.00	7,550.00	8,000.00
Contracts & Other Expense Total	319,384.51	291,392.74	234,200.00
- Operations Expense			
449 - Advertising	2,946.40	3,200.00	3,200.00
424 - Civic Center Utilities	4,000.00	0.00	0.00
789 - Convention Center Expense	436.65	0.00	0.00
413 - CRF- Clean/Disinfect Supplies	788.88	6,242.00	0.00
413.1 - CRF- Legal Fees	34.50	0.00	0.00
440 - Fuel	1,000.00	1,000.00	1,000.00
790 - Janitorial	6,000.00	12,000.00	18,400.00
442 - Maintenance Supplies	2,800.00	2,800.00	2,800.00
445 - Seasonal Lighting	9,537.67	5,000.00	5,000.00
444 - Utilities	15,000.00	15,000.00	14,000.00
Operations Expense Total	42,544.10	45,242.00	44,400.00
- Materials & Supplies			
415 - Dues & Subscriptions	1,200.00	1,200.00	1,200.00
420 - Office Supplies	3,900.00	3,900.00	4,000.00
423 - Postal Expense	2,000.00	1,500.00	1,500.00
416 - Tax Roll Service	2,500.00	2,500.00	2,500.00
Materials & Supplies Total	9,600.00	9,100.00	9,200.00
- Maintenance Expense			
472 - New Equipment	3,000.00	2,000.00	2,000.00
Maintenance Expense Total	3,000.00	2,000.00	2,000.00
- Other Expense			
425 - Computer Services	5,451.00	7,025.00	6,400.00

791 - Contingency Expense	21,783.35	50,000.00	50,000.00
560 - Grants Expense	2,361.77	3,250.00	3,500.00
799 - Website Expense	3,222.50	500.00	500.00
Other Expense Total	32,818.62	60,775.00	60,400.00
Expenses Total	565,412.84	529,649.74	481,805.00
Net Income From Operations	(565,412.84)	(529,649.74)	(481,805.00)
- Other Expenses			
- Transfer Expense			
Transfer of Covid Grant Funds	0.00	13,790.73	0.00
Transfer Expense Total	0.00	13,790.73	0.00
Other Expenses Total	0.00	13,790.73	0.00
Net Income	(565,412.84)	(543,440.47)	(481,805.00)

Sales Tax continues to fluctuate. Mixed Beverage Tax has been rising.

Grants Expense is the BVCOG Grant we use for the City Wide Cleanup event that we apply for every year.

Budgeted for Chromebooks for the City Council members to reduce paper use.

Budgeted for one new administrative computer due to age.

GF- Fire		Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020	Budget 10/1/2021 10/31/2021
-	Expenses			
-	Personnel			
	410 - Training & Education	6,000.00	0.00	4,000.00
	Personnel Total	6,000.00	0.00	4,000.00
-	Contracts & Other Expense			
	562 - Donations Expense	2,232.00	2,232.00	7,500.00
	501 - Insurance	16,000.00	21,530.49	17,000.00
	502 - Legal	0.00	11.50	50.00
	525 - Workers Comp/Liab Insurance	0.00	0.00	5,300.00
	Contracts & Other Expense Total	18,232.00	23,773.99	29,850.00
-	Operations Expense			
	440 - Fuel	6,000.00	5,000.00	5,000.00
	442 - Maintenance Supplies	0.00	1,000.00	10,000.00
	444 - Utilities	6,000.00	4,500.00	2,500.00
	Operations Expense Total	12,000.00	10,500.00	17,500.00
-	Maintenance Expense			
	472 - New Equipment	82,000.00	102,536.63	30,000.00 *
	Maintenance Expense Total	82,000.00	102,536.63	30,000.00
-	Other Expense			
	572 - Building & Upkeep Expense	0.00	0.00	5,000.00
	419 - TESRS - Retirement	7,000.00	6,264.00	6,300.00
	Other Expense Total	7,000.00	6,264.00	11,300.00
	Expenses Total	125,232.00	143,074.62	92,650.00
-	Assets			
-	Cash			
	101 - General Fund Checking	(125,232.00)	(143,074.62)	(92,650.00)
	Cash Total	(125,232.00)	(143,074.62)	(92,650.00)
	Assets Total	(125,232.00)	(143,074.62)	(92,650.00)

Separated out the Worker's Comp from actual Insurances.

Donations Expense is donation towards the bank loan for Air Packs purchased by dept.

*Includes the purchase of 2 sets of Bunker Gear and tools for the new fire truck.

GF- Library		Budget	Budget	Budget
		10/1/2019 10/31/2019	10/1/2020 10/31/2020	10/1/2021 10/31/2021
-	Expenses			
-	Personnel			
	406 - FICA	3,234.19	645.21	0.00
	401 - Gross Salaries	42,634.45	8,493.44	0.00
	408 - Major Medical Insurance	10,297.68	13.17	0.00
	407 - Retirement System	2,199.34	267.53	0.00
	410 - Training & Education	300.00	0.00	750.00
	Personnel Total	58,665.66	9,419.35	750.00
-	Contracts & Other Expense			
	512 - Annual Fees	0.00	0.00	800.00
	562 - Donations Expense	0.00	935.95	2,000.00
	500 - IT Services	771.70	550.00	350.00
	525 - Workers Comp/Liab Insurance	430.00	150.00	0.00
	Contracts & Other Expense Total	1,201.70	1,635.95	3,150.00
-	Operations Expense			
	449 - Advertising	200.00	50.00	150.00
	446 - Library Books	0.00	0.00	2,000.00
	442 - Maintenance Supplies	1,400.00	500.00	500.00
	444 - Utilities	7,600.00	5,500.00	6,300.00
	Operations Expense Total	9,200.00	6,050.00	8,950.00
-	Materials & Supplies			
	415 - Dues & Subscriptions	300.00	100.00	200.00
	420 - Office Supplies	1,200.00	300.00	500.00
	423 - Postal Expense	200.00	50.00	80.00
	Materials & Supplies Total	2,200.00	450.00	780.00
-	Maintenance Expense			
	470 - Equipment Repair	700.00	0.00	500.00
	472 - New Equipment	500.00	0.00	1,500.00
	Maintenance Expense Total	1,200.00	0.00	2,000.00
	Expenses Total	72,467.36	17,555.30	15,630.00
-	Assets			
-	Cash			
	101 - General Fund Checking	(72,467.36)	(17,555.30)	(15,630.00)
	Cash Total	(72,467.36)	(17,555.30)	(15,630.00)
	Assets Total	(72,467.36)	(17,555.30)	(15,630.00)

The Friends of the Library are currently running the library on a volunteer basis.

GF- Municipal Court		Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020	Budget 10/1/2021 10/31/2021
- Expenses				
- Personnel				
406 - FICA		2,792.25	3,845.00	4,000.00
401 - Gross Salaries		36,500.04	50,200.00	52,150.00
408 - Major Medical Insurance		10,176.96	17,042.00	24,050.00
407 - Retirement System		1,908.95	2,635.00	2,400.00
410 - Training & Education		2,000.00	1,750.00	1,200.00
Personnel Total		53,378.20	75,472.00	83,800.00
- Contracts & Other Expense				
512 - Annual Fees		0.00	160.00	160.00
500 - IT Services		975.56	975.56	500.00
502 - Legal		15,000.00	3,850.00	3,000.00
540 - Miscellaneous Expense		265.00	500.00	500.00
561 - Omnibase Services		3,000.00	3,000.00	3,000.00
519 - State Fees		132,757.83	95,000.00	110,000.00
Contracts & Other Expense Total		151,998.39	103,485.56	117,160.00
- Operations Expense				
442 - Maintenance Supplies		583.65	600.00	300.00
444 - Utilities		4,200.00	4,000.00	3,750.00
Operations Expense Total		4,783.65	4,600.00	4,050.00
- Materials & Supplies				
420 - Office Supplies		3,798.00	2,500.00	2,425.00
423 - Postal Expense		2,000.00	1,850.00	750.00
Materials & Supplies Total		5,798.00	4,350.00	3,175.00
- Maintenance Expense				
472 - New Equipment		1,175.00	1,000.00	5,000.00
Maintenance Expense Total		1,175.00	1,000.00	5,000.00
- Other Expense				
572 - Building & Upkeep Expense		0.00	10,000.00	5,000.00
Collection Agency Fees		429.42	4,700.00	4,200.00
425 - Computer Services		988.50	1,000.00	3,200.00
Municipal Court Appeals Exp		0.00	0.00	500.00
Other Expense Total		1,417.92	15,700.00	12,900.00
Expenses Total		218,551.16	204,607.56	226,085.00
- Assets				
- Cash				
101 - General Fund Checking		(218,551.16)	(204,607.56)	(226,085.00)
Cash Total		(218,551.16)	(204,607.56)	(226,085.00)
Assets Total		(218,551.16)	(204,607.56)	(226,085.00)

Added Muninicipal Court Appeals. Not sure how often it will be used.

Splitting Computer Services fees with the Police Department.

New Equipment is a new copier split between court and police.

Added monthly maintenance fees for new copier in Office Supplies.

GF- Police		Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020	Budget 10/1/2021 10/31/2021
-	Expenses			
-	Personnel			
	406 - FICA	14,563.76	13,305.00	14,525.00
	401 - Gross Salaries	181,376.00	173,866.00	189,570.00
	408 - Major Medical Insurance	10,710.14	8,883.00	11,025.00
	407 - Retirement System	9,956.67	9,000.00	8,625.00
	410 - Training & Education	3,000.00	8,000.00	8,000.00
	Personnel Total	219,606.57	213,054.00	231,745.00
-	Contracts & Other Expense			
	566 - Alcohol/Drug Testing	130.00	400.00	250.00
	512 - Annual Fees	6,641.77	8,000.00	9,500.00
	562 - Donations Expense	1,037.56	1,200.00	3,000.00
	501 - Insurance	1,800.00	1,750.00	2,300.00
	500 - IT Services	1,465.14	1,000.00	800.00
	502 - Legal	425.50	500.00	1,000.00
	540 - Miscellaneous Expense	400.00	1,000.00	1,000.00
	525 - Workers Comp/Liab Insurance	17,000.00	11,000.00	17,000.00
	Contracts & Other Expense Total	28,899.97	24,850.00	34,850.00
-	Operations Expense			
	440 - Fuel	19,000.00	14,000.00	12,000.00
	442 - Maintenance Supplies	4,000.00	5,000.00	3,500.00
	473 - Police Equipment	2,000.00	1,500.00	5,500.00
	472 - Uniforms	800.00	500.00	500.00
	444 - Utilities	7,000.00	5,000.00	3,500.00
	Operations Expense Total	32,800.00	26,000.00	25,000.00
-	Materials & Supplies			
	415 - Dues & Subscriptions	4,958.23	1,500.00	1,500.00
	420 - Office Supplies	2,800.00	1,000.00	1,300.00
	423 - Postal Expense	600.00	100.00	50.00
	Materials & Supplies Total	8,358.23	2,600.00	2,850.00
-	Maintenance Expense			
	470.1 - Equip/Repair - Insurance	8,538.62	0.00	0.00
	470 - Equipment Repair	9,000.00	5,000.00	5,000.00
	472 - New Equipment	50,000.00	10,000.00	13,000.00
	Maintenance Expense Total	67,538.62	15,000.00	18,000.00
-	Other Expense			
	572 - Building & Upkeep Expense	5,000.00	5,000.00	5,000.00
	425 - Computer Services	5,451.00	5,451.00	6,400.00
	Other Expense Total	10,451.00	10,451.00	11,400.00
	Expenses Total	367,654.39	291,955.00	323,845.00
	Net Income From Operations	(367,654.39)	(291,955.00)	(323,845.00)
	Net Income	(367,654.39)	(291,955.00)	(323,845.00)

Added an annual salary for another officer.

New Equipment is a new copier split with the court. Added monthly maintenance fees to Office Supplies.

\$3500 for body cams- Police Equipment.

Nibrs goes up 3% each year with a base rate of \$3000 (Annual Fees)

GF- Parks and ACO

Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020	Budget 10/1/2021 10/31/2021
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- Expenses			
- Personnel			
410 - Training & Education	1,022.07	1,500.00	1,000.00
Personnel Total	1,022.07	1,500.00	1,000.00
- Contracts & Other Expense			
562 - Donations Expense	20,000.00	20,000.00	0.00
517 - Park Expense	65,000.00	30,000.00	25,000.00
Contracts & Other Expense Total	85,000.00	50,000.00	25,000.00
- Operations Expense			
440 - Fuel	1,170.00	1,250.00	1,000.00
442 - Maintenance Supplies	2,500.00	1,500.00	1,500.00
444 - Utilities	16,500.00	14,000.00	14,000.00
Operations Expense Total	20,170.00	16,750.00	16,500.00
- Maintenance Expense			
470.1 - Equip/Repair - Insurance	0.00	3,987.99	0.00
472 - New Equipment	26,807.93	15,000.00	15,000.00
Maintenance Expense Total	26,807.93	18,987.99	15,000.00
- Other Expense			
524 - Animal Control	5,000.00	2,500.00	2,500.00
Other Expense Total	5,000.00	2,500.00	2,500.00
- Indirect Expenses			
481 - Grant Local Match	18,750.00	55,000.00	61,300.00
Indirect Expenses Total	18,750.00	55,000.00	61,300.00
Expenses Total	156,750.00	144,737.99	121,300.00
Net Income From Operations	(156,750.00)	(144,737.99)	(121,300.00)
Net Income	(156,750.00)	(144,737.99)	(121,300.00)

Removed Donations Expense this year due to donations have been given towards Park Grant.

Split cost of new lawn mower with Streets under New Equipment.

Park Grant Local Match is here.

GF- Streets		Budget	Budget	Budget
		10/1/2019	10/1/2020	10/1/2021
		10/31/2019	10/31/2020	10/31/2021
-	Expenses			
-	Contracts & Other Expense			
	540 - Miscellaneous Expense	813.56	7,500.00	3,000.00
	570 - Transfers Out	127,720.02	0.00	0.00
	Contracts & Other Expense Total	128,533.58	7,500.00	3,000.00
-	Operations Expense			
	440 - Fuel	1,500.00	1,700.00	1,700.00
	442 - Maintenance Supplies	3,352.31	3,500.00	2,700.00
	447 - Street Maintenance & Repair	595,899.67	268,280.00	1,000,000.00
	Tree Trimming	5,640.99	0.00	5,000.00
	444 - Utilities	65,000.00	58,000.00	65,000.00
	Operations Expense Total	671,392.97	331,480.00	1,074,400.00
-	Maintenance Expense			
	474 - Equipment Maint & Repair- Lawn	0.00	0.00	2,500.00
	470 - Equipment Repair	1,000.00	5,000.00	2,500.00
	472 - New Equipment	27,000.00	10,000.00	55,000.00
	472.1 - New Equipment- Minor	0.00	0.00	2,500.00
	Maintenance Expense Total	28,000.00	15,000.00	62,500.00
-	Other Expense			
	852 - 5% Street Use Fee	11,000.00	11,500.00	18,850.00
	560 - Grants Expense	854,723.77	0.00	0.00
	Other Expense Total	865,723.77	11,500.00	18,850.00
-	Indirect Expenses			
	481 - Grant Local Match	45,138.35	37,500.00	0.00
	Indirect Expenses Total	45,138.35	37,500.00	0.00
	Expenses Total	1,738,788.67	402,980.00	1,158,750.00
-	Assets			
-	Cash			
	101 - General Fund Checking	(1,738,788.67)	(400,980.00)	1,158,750.00
	Cash Total	(1,738,788.67)	(400,980.00)	1,158,750.00
	Assets Total	(1,738,788.67)	(400,980.00)	1,158,750.00

Added: Equipment M & R- Lawn and New Equipment- Minor, for small stuff.

Grant local Match was paid this year. We do not have a match for the new fiscal year.

New Equipment- Split cost of a new mower with Parks/ ACO. Also, budgetted for new tractor and implements.

Rolled over the remaining funds of 5% Street Use Fee and St Maint. & Repair to new fiscal year.

Council has discussed spending previous surplus funds towards more street repairs.

Water Works Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020	Budget 10/1/2021 10/31/2021
- Revenue			
- Other Revenue			
347 - Air Med Care	2,280.00	2,100.00	1,800.00
404 - , 2021 CLFRF	0.00	0.00	0.00
385 - Covid Grant Funds Reimb.	0.00	1,017.00	0.00
309 - Credit Card Fees	1,700.00	1,000.00	500.00
378 - Insurance Reimbursement	16,673.00	2,940.29	0.00
330 - Interest Income	12,000.00	15,000.00	18,000.00
330.1 - Interest Income- Meter Account	0.00	700.00	700.00
336 - Loan Proceeds	0.00	400,000.00	0.00
339 - Miscellaneous Revenue	1,500.00	1,000.00	2,000.00
362 - Other Rev-Transf,Reconn,Adjs	5,500.00	5,000.00	3,500.00
375 - Transfers In	529,142.20	0.00	0.00
Other Revenue Total	568,795.20	428,757.29	26,500.00
- Property Taxes			
305 - Penalty & Interest	16,500.00	16,500.00	19,000.00
Property Taxes Total	16,500.00	16,500.00	19,000.00
- Service Revenue			
344 - Garbage Revenue	285,968.00	295,119.00	305,500.00
342 - Sewer Revenue	518,000.00	500,000.00	425,000.00
350 - Sewer Taps	1,000.00	1,000.00	1,000.00
340 - Water Revenue	500,000.00	500,000.00	500,000.00
348 - Water Taps	1,100.00	2,000.00	2,000.00
Service Revenue Total	1,306,068.00	1,298,119.00	1,233,500.00
Revenue Total	1,891,363.20	1,743,376.29	1,279,000.00
- Expenses			
- Personnel			
406 - FICA	28,054.08	24,555.00	27,300.00
401 - Gross Salaries	366,720.00	320,920.00	356,765.00
408 - Major Medical Insurance	71,238.72	64,200.00	91,875.00
411 - Personnel Reimbursement	800.00	800.00	800.00
407 - Retirement System	19,179.46	16,820.00	16,200.00
410 - Training & Education	1,500.00	3,000.00	3,000.00
Personnel Total	487,492.26	430,295.00	495,940.00
- Contracts & Other Expense			
504 - Agents Fees	400.00	0.00	0.00
564 - Air Med Care (Drafts)	2,052.00	1,896.00	1,675.00
566 - Alcohol/Drug Testing	551.00	850.00	600.00
512 - Annual Fees	12,400.00	14,279.20	15,000.00
503 - Audit Fees	10,000.00	10,000.00	10,000.00
510 - Bond Interest	155,250.00	0.00	0.00
520 - Capital Outlay	85,000.00	685,120.80	200,000.00
558 - Credit Card Fees Expense	2,304.27	1,000.00	850.00
568 - Depreciation	50,000.00	50,000.00	50,000.00
554 - Engineering Fees	30,000.00	30,000.00	35,000.00
555 - Equipment Rental	0.00	0.00	1,200.00
530 - Garbage Contractor	242,000.00	249,744.00	260,000.00
501 - Insurance	5,813.00	6,200.00	6,600.00
513 - Interest- Bank Note	0.00	7,105.00	7,800.00
502 - Legal	10,000.00	3,000.00	1,500.00
540 - Miscellaneous Expense	1,000.00	5,000.00	3,000.00
518 - Online Payment Service Fees	0.00	600.00	1,000.00
523 - Principal- Bank Note	0.00	37,450.00	51,610.00
551 - Sew Effluent/ Water Samples	8,000.00	8,000.00	10,000.00
552 - Sludge Hauling	9,764.63	14,000.00	14,000.00
570 - Transfers Out	188,917.20	0.00	0.00

514 - Unemployment	0.00	0.00	8,000.00
525 - Workers Comp/Liab Insurance	21,000.00	13,500.00	21,000.00
Contracts & Other Expense Total	834,452.10	1,137,745.00	698,835.00
- Operations Expense			
449 - Advertising	150.00	500.00	500.00
450 - Equipment Testing	5,038.00	9,000.00	6,000.00
440 - Fuel	16,000.00	15,000.00	12,000.00
442.2 - Maintenance & Repair- Pumps/LE	0.00	0.00	10,000.00
442 - Maintenance Supplies	75,000.00	75,000.00	40,000.00
442.1 - Maintenance Supplies- Auto	0.00	0.00	3,000.00
459 - Reimbursement	500.00	500.00	500.00
441 - Safety Equipment	2,500.00	1,500.00	1,200.00
472 - Uniforms	1,800.00	1,800.00	1,500.00
444 - Utilities	83,000.00	76,000.00	75,000.00
443 - Water/Sewer Chemicals	0.00	0.00	22,250.00
Operations Expense Total	183,988.00	179,300.00	171,950.00
- Materials & Supplies			
415 - Dues & Subscriptions	400.00	100.00	100.00
420 - Office Supplies	2,500.00	2,500.00	3,000.00
423 - Postal Expense	4,200.00	3,500.00	4,000.00
Materials & Supplies Total	7,100.00	6,100.00	7,100.00
- Maintenance Expense			
470.1 - Equip/Repair - Insurance	3,329.00	2,918.29	0.00
470 - Equipment Repair	40,000.00	50,000.00	5,000.00
471 - Equipment Repair- Auto	0.00	0.00	5,000.00
472 - New Equipment	54,033.61	60,000.00	50,000.00
472.1 - New Equipment- Minor	0.00	0.00	5,000.00
Maintenance Expense Total	97,362.61	112,918.29	65,000.00
- Other Expense			
560.1 2021 CLFRF	0.00	0.00	0.00
791 - Contingency Expense	31,296.48	50,000.00	50,000.00
Other Expense Total	31,296.48	50,000.00	50,000.00
- Indirect Expenses			
481 - Grant Local Match	0.00	44,050.00	97,000.00
483 - Principal- CO's Bond	260,000.00	0.00	0.00
Indirect Expenses Total	260,000.00	44,050.00	97,000.00
Expenses Total	1,901,691.45	1,960,408.29	1,585,825.00
- Assets			
- Cash			
101 - Water Works Checking	(10,328.25)	(217,032.00)	(267,585.00)
Cash Total	(10,328.25)	(217,032.00)	(267,585.00)
Assets Total	(10,328.25)	(217,032.00)	(267,585.00)

The New Rate for TMRS is 4.54% down from 4.65%.

Added the Grant Local Match for the Mitigation grant we have been awarded but have not signed contracts on yet. It may or may not be used in this fiscal year.

Motel Occupancy Tax Fund

Budget	Budget	Budget
10/1/2019	10/1/2020	10/1/2021
10/31/2019	10/31/2020	10/31/2021

- Revenue

- Other Revenue

373 - Convention Center Deposits	2,000.00	2,000.00	2,400.00
374 - Convention Center Rentals	1,500.00	2,500.00	3,000.00
309 - Credit Card Fees	0.00	50.00	50.00
330 - Interest Income	900.00	1,000.00	1,200.00
301 - Motel Tax Collections	259,073.34	200,000.00	150,000.00
379 - Reimbursement	2,000.00	2,000.00	1,000.00
Other Revenue Total	265,473.34	207,550.00	157,650.00

Revenue Total

265,473.34	207,550.00	157,650.00
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- Expenses

- Personnel

406 - FICA	1,034.28	0.00	0.00
401 - Gross Salaries	13,520.00	0.00	0.00
407 - Retirement System	703.04	0.00	0.00
Personnel Total	15,257.32	0.00	0.00

- Contracts & Other Expense

516 - Civic Center	22,249.75	4,000.00	2,500.00
558 - Credit Card Fees Expense	305.32	300.00	300.00
511 - Interest Expense	7,131.67	7,000.00	0.00
523 - Principal- Bank Note	60,000.00	60,000.00	0.00
Contracts & Other Expense Total	89,686.74	71,300.00	2,800.00

- Operations Expense

449 - Advertising	57,960.00	40,000.00	50,000.00
417 - Chamber of Commerce	0.00	12,000.00	12,000.00
424 - Civic Center Utilities	0.00	6,000.00	4,200.00
788 - Conv Ctr Deposit Reimbursement	2,000.00	1,200.00	2,400.00
789 - Convention Center Expense	3,265.30	3,000.00	3,500.00
Operations Expense Total	63,225.30	62,200.00	72,100.00

- Materials & Supplies

415 - Dues & Subscriptions	21,097.71	22,000.00	21,000.00
Materials & Supplies Total	21,097.71	22,000.00	21,000.00

- Maintenance Expense

478 - Civic Center Impts	7,750.25	10,000.00	10,000.00
Maintenance Expense Total	7,750.25	10,000.00	10,000.00

- Other Expense

418 - Historical Rest/Preservation	30,000.00	40,000.00	40,000.00
Other Expense Total	30,000.00	40,000.00	40,000.00

Expenses Total

227,017.32	205,500.00	145,900.00
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Net Income From Operations

38,456.02	2,050.00	11,750.00
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Net Income

38,456.02	2,050.00	11,750.00
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The Council approved to pay the remaining balance of the loan for the new administration and convention center on August 23rd. No budget for principal or interest needed.

Debt Service Fund

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020	Budget 10/1/2021 10/31/2021
- Revenue			
- Other Revenue			
303 - Delinquent Tax Collections	6,000.00	15,000.00	15,000.00
330 - Interest Income	3,000.00	2,400.00	2,100.00
Other Revenue Total	9,000.00	17,400.00	17,100.00
- Property Taxes			
302 - I & S Tax	385,126.09	394,050.00	388,750.00
305 - Penalty & Interest	0.00	8,500.00	8,000.00
Property Taxes Total	385,126.09	402,550.00	396,750.00
Revenue Total	394,126.09	419,950.00	413,850.00
- Expenses			
- Contracts & Other Expense			
504 - Agents Fees	0.00	400.00	400.00
510 - Bond Interest	0.00	144,550.00	133,450.00
505 - Bond Principal	0.00	275,000.00	280,000.00
570 - Transfers Out	385,126.09	0.00	0.00
Contracts & Other Expense Total	385,126.09	419,950.00	413,850.00
Expenses Total	385,126.09	419,950.00	413,850.00
Net Income From Operations	9,000.00	0.00	0.00
Net Income	9,000.00	0.00	0.00

The Debt Service Fund is used to pay our Series 2016, General Obligation Refunding Bonds.

This for the funds received to complete the 2008/2009 Water and Sewer Improvements originally obtained from the Texas Water Development Board and refinanced in 2016.

Capital Projects Fund

Budget	Budget	Budget
10/1/2019	10/1/2020	10/1/2021
10/31/2019	10/31/2020	10/31/2021

- Revenue

- Other Revenue

330 - Interest Income

0.00

200.00

200.00

339 - Miscellaneous Revenue

320,736.69

0.00

0.00

Other Revenue Total

320,736.69

200.00

200.00

Revenue Total

320,736.69

200.00

200.00

- Expenses

- Contracts & Other Expense

520 - Capital Outlay

46,375.25

20,600.00

20,000.00

570 - Transfers Out

189,730.76

0.00

0.00

Contracts & Other Expense Total

236,106.01

20,600.00

20,000.00

Expenses Total

236,106.01

20,600.00

20,000.00

Net Income From Operations

84,630.68

(20,400.00)

(19,800.00)

Net Income

84,630.68

(20,400.00)

(19,800.00)

Budget will be what the estimated remaining balance is as of Sept 30th. Will use this money toward new generator at City Hall then close the account.

Grant Fund- Parks		Budget	Budget
		10/1/2020	10/1/2021
		10/31/2020	10/31/2021
- Revenue			
- Other Revenue			
BEDC Match		35,000	35,000
Grants Income		150,000	61,300
Grants Reimbursement		0	150,000
Other Income		20,000	0 *
Other Revenue Total		205,000	246,300
Revenue Total		205,000	246,300
- Expenses			
- Other Expense			
Grants Expense		303,000	246,300
Other Expense Total		303,000	246,300
Expenses Total		303,000	246,300
- Assets			
- Cash			
City of Buffalo TWPDP/ HPark		(98,000)	(20,000)
Cash Total		(98,000)	(20,000)
Assets Total		(98,000)	(20,000)

*Already received donation from Citizens State Bank.

Grants Income is the City's matching funds that is budgeted in General Fund- Parks/ACO. A check will be written from General Fund to the Grant Acct.

Grants Reimbursement will be the money received from TPWG due to it is a reimbursing grant.

The balance of our match is In-Kind Services from other sources.

Grant Fund- GF (Streets)		Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020	Budget 10/1/2021 10/31/2021
-	Revenue			
-	Other Revenue			
	392 - BEDC Match	35,000.00	35,000.00	0.00 ^
	360 - Grants Income	11,550.00	338,450.00	493,000.00
	Other Revenue Total	46,550.00	373,450.00	493,000.00
	Revenue Total	46,550.00	373,450.00	493,000.00
-	Expenses			
-	Other Expense			
	560 - Grants Expense	11,550.00	338,450.00	500,001.06
	Other Expense Total	11,550.00	338,450.00	500,001.06
	Expenses Total	11,550.00	338,450.00	500,001.06
	Net Income From Operations	35,000.00	35,000.00	(7,001.06)
	Net Income	35,000.00	35,000.00	(7,001.06)

We have \$7001.06 from the BEDC match remaining to pay on the Phase 1 of DRP. We already have it in the bank.

We have received and paid \$7000 towards Administration to date on Phase 2. We may pay another payment before the end of the fiscal so amount may change.

Grant Fund- GF (Fire)

	Budget 10/1/2019 10/31/2019	Budget 10/1/2020 10/31/2020	Budget 10/1/2021 10/31/2021
- Revenue			
- Other Revenue			
360 - Grants Income	470,000.00	475,500.00	0.00
Other Revenue Total	470,000.00	475,500.00	0.00
Revenue Total	470,000.00	475,500.00	0.00
- Expenses			
- Other Expense			
560 - Grants Expense	470,000.00	475,500.00	0.00
Other Expense Total	470,000.00	475,500.00	0.00
Expenses Total	470,000.00	475,500.00	0.00
Net Income From Operations	0.00	0.00	0.00
Net Income	0.00	0.00	0.00

Not expectiing any grant funds.

No budget at this time.

Grant Fund- Water		Budget	Budget	Budget
		10/1/2019	10/1/2020	10/1/2021
		10/31/2019	10/31/2020	10/31/2021
- Revenue				
- Other Revenue				
404 - 2021 CLFRF Funds		0.00	0.00	235,500.00
360 - Grants Income		25,317.00	255,733.00	270,000.00
Other Revenue Total		25,317.00	255,733.00	505,500.00
Revenue Total		25,317.00	255,733.00	505,500.00
- Expenses				
- Other Expense				
560.1 - 2021 CLFRF Exp		0.00	0.00	235,500.00
560 - Grants Expense		25,317.00	255,733.00	270,000.00
Other Expense Total		25,317.00	255,733.00	505,500.00
Expenses Total		25,317.00	255,733.00	505,500.00

We are still waiting to hear when we will be receiving some of the Mitigation Grant monies. I did go ahead and add the match monies in the Water Works Fund.

We figured 12% for Admin and 18% for Engineering and that is probably the only money we would possibly spend next year.

Added the 2021 CLFRF monies we are expecting to receive soon. If we receive it before the end of this fiscal year, that amount may change.