



# CITY OF FLATONIA BUDGET FY2020

*The Budget was submitted for adoption at the regular council meeting  
of the Flatonia City Council on September 10th, 2019.*

**This budget will raise more total property taxes than last year's  
budget by \$4,654 (1.4%), and \$6,229 is tax revenue from new  
property added to the tax roll this year.**

# FY<sub>20</sub> PROPOSED BUDGET

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## Tax Statement

### 2019-2020 BUDGET (FY20)

**This budget will raise more revenue from property taxes than the last year's budget by an amount of \$4,654, which is a 1.4% increase from last year's budget. The property tax revenue from new property added to the tax roll this year is \$6,229.**

**The average taxable value of a residence homestead in the City of Flatonia this year is \$141,875, a \$2,664 increase from the previous year (2018), and well below the \$19,844 increase in value of property from 2017. With the adopted rate of \$0.3150 per \$100 of taxable value (which is \$0.0050/\$100 lower than last year), the amount of taxes imposed this year on the average home will be \$446.91, a \$1.43 increase from the previous year. However, your individual taxes may vary at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the adopted tax rate.**

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## Elected and Appointed Officials

### ELECTED OFFICIALS

Bryan Milson.....Mayor  
Catherine Steinhauser.....Mayor Pro-Tem  
Mark Eversole.....Councilman  
Dennis Geesaman.....Councilman  
Donna Cockrell.....Councilman  
Ginny Needham-Sears.....Councilman

### APPOINTED OFFICIALS

Mark McLaughlin.....City Manager  
Angela Beck Esq.....City Attorney  
Kathy Mladenka.....Municipal Court Judge

### DEPARTMENT DIRECTORS

Jack Pavlas.....Director of Utilities  
Melissa Brunner .....City Secretary  
Lee Dick.....Chief of Police

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## Budget Letter

**September 10, 2019**

**To the Honorable Mayor and City Council of Flatonia, Texas**

In accordance with Texas Statute and the City of Flatonia Code of Ordinances, the annual budget for fiscal year 2020 (FY20), beginning October 01, 2019, and ending September 30, 2020, is submitted for approval. The FY20 budget maintains existing service levels and implements budget requests and priorities identified during the strategic planning process with inputs from city departments and the city council. The budget relies on conservative revenues and is based on a tax rate of \$0.3150 per \$100 of valuation, which is \$0.0050/\$100 lower than the FY19 budget. Total projected revenue from ad valorem is \$337,809 for FY20.

The budget also serves as a document for the City of Flatonia establishing city priorities, goals, and programs for the upcoming year. The budget contains the appropriations necessary to achieve specified services, functions, and activities essential to the accomplishment of the city's objective to enhance the quality of life for the city's residents and businesses.

### **ECONOMIC OUTLOOK**

For FY19, the real Gross Domestic Product (GDP) for the United States was forecast to grow by 2.3%, supporting strong labor market conditions that feature low unemployment and rising wages. The actual GDP has matched projections. After 2019, consumer spending and purchases of goods and services by federal, state, and local governments are projected to grow at a slower pace, and annual output growth is projected to slow—averaging 1.8 percent over the 2020–2023 period—as real output returns to its historical relationship with potential output [Source: Congressional Budget Office Report, August 21, 2019].

The unemployment rate for the United States in July 2019 was 3.7%, the lowest since 1969, and is expected to remain the same through FY20 [Source: U.S. Department of Labor]. Inflation in FY19 was 1.8% and is projected to increase slightly to 2.0% for FY20 [Source: Congressional Budget Office].

In Texas, the unemployment rate is better than the U.S. average and stands at 3.4%, inflation is also slightly better at 1.7% than the U.S. average. Texas GDP in 2018 was over 7% and for 2019 has slowed to 5.1%; still outpacing the U.S. average. The economic outlook for the United States for FY20 is projected to be healthy with Texas outpacing the U.S. averages.

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With the addition of Sonic at Amigos, the Amigos truck wash, and two historic district businesses opening in FY20, conservative estimates for total sales tax projections for FY20 should increase by 2.9% to a total of \$356,119 (combined total for both the City of Flatonia and the Flatonia EDC). New home starts in FY20 are projected to see another 4-6 new homes built in Flatonia. The city budget maintains the same general sales tax rate going to the city general fund of 1%, while the Flatonia EDC receives a dedicated sales tax of .5%.

## FUTURE CONCERNS

The budget addresses the immediate operational needs of the City of Flatonia. Similar to last year, this budget continues to address numerous capital outlays projected for the Parks Department and the Utility Department. The city manager has prioritized the capital outlays and other projects list, and will program funding while balancing unknown/unexpected resource requirements that may arise.

The budget proposes a dedicated savings plan that when the fund balance at the end of FY20 exceeds \$50,000, then \$50,000 will be set aside in the money market account for the purpose of future waste water treatment plant sludge removal. This will be a planning factor in future budgets as well to increase the funds available for future sludge removal.

## CONCLUSION

The budget authorizes spending within conservative revenue estimates while ensuring that the city will be able to continue to meet the needs of its residents and businesses. Budgeting and prioritizing the city's spending will continue to be monitored closely for FY20. The city cannot address all of its needs in any single budget year; however, working together, the city's staff, elected and appointed officials, will continue to use a multi-year approach so that the city's long-term objectives of a sustainable, superior quality of life for the residents of Flatonia can be realized.

Sincerely,

Mark A. McLaughlin  
City Manager, Flatonia, TX

# FY<sub>20</sub> PROPOSED BUDGET

## FY<sub>20</sub> Proposed Budget

The proposed budget for FY20 is balanced with estimated revenues of \$5,711,625, estimated expenses of \$5,691,596, which includes debt services expenses of \$208,622. This produces a positive balance sheet with a total fund balance at the end of FY20 of \$20,029. Starting FY20, the money market account will have at least \$200,181 (current balance as of 9/4/2019). The TexPool savings account is at \$362,068. Combined, the money market and TEXPOOL accounts equal \$562,249, which covers our 60-day reserve to run the city in the event of a catastrophe. The master list of capital improvement projects totals \$131,156 budget for FY20, with the other projects list for all other non-capital improvement projects totals \$58,850.

### **Budgetary Priorities and Focus**

The FY20 proposed budget is designed to provide for the needs of Flatonia's residents as well as the needs of the city, including the continual need for equipment upgrades for the utility department. This budget takes into account the necessity to maintain or improve municipal service levels in a manner that is consistent with the financial policies adopted by the city council.

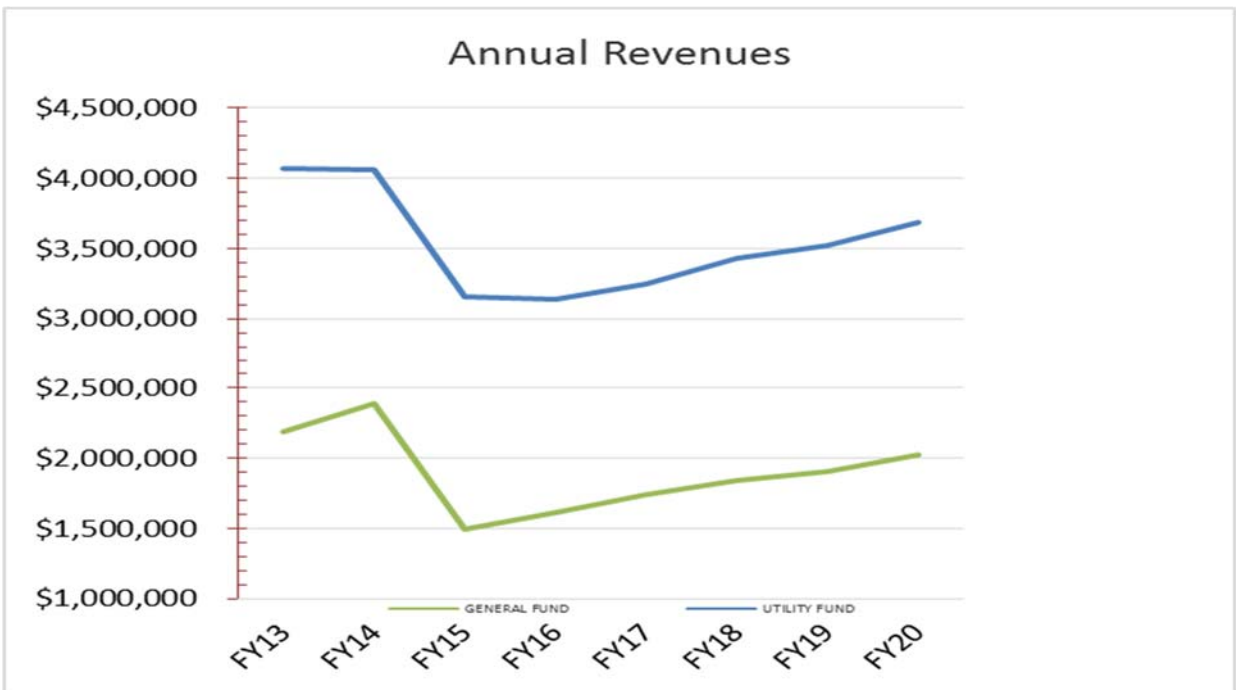
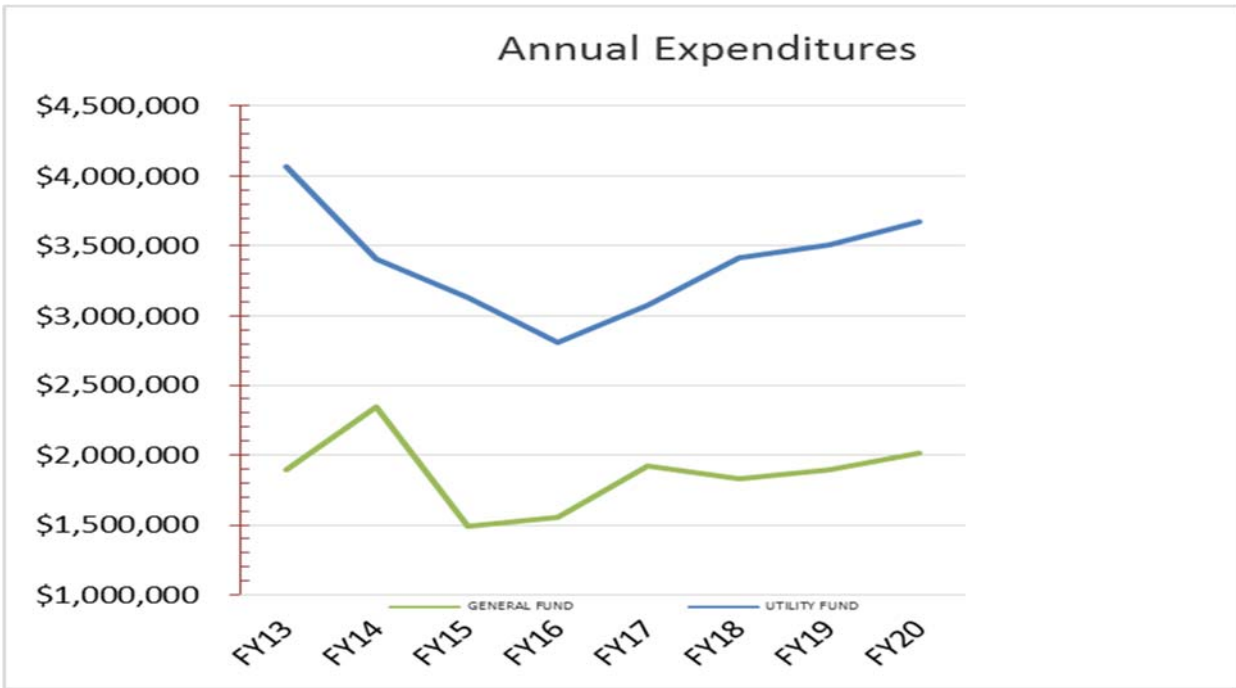
### **Minimum Fund Balances**

The City Manager, as the budget officer for the City of Flatonia, has established the following:

1. All funds shall have a budgeted positive fund balance. At no time shall any fund within the budget for the City of Flatonia be proposed to City Council with a net deficit.
2. A 60-day reserve shall be maintained between the city's money market and TexPool accounts. The current 60-day reserve fund is \$562,249.
3. The city shall have a TexPool municipal government investment savings account. As debt is closed, those payments are expected to be made to the TexPool account to build for a larger future capital outlay if required.

# FY<sub>20</sub> PROPOSED BUDGET

## GENERAL AND UTILITY BUDGET COMPARISONS





# FY<sub>20</sub> PROPOSED BUDGET

## Overview of Proposed Budget and Significant Funds

The FY20 Budget includes total revenues of \$5,711,625 and total expenditures of \$5,691,596, with a funds balance of \$20,029.

### General and Utility Fund Summary

BUDGET SUMMARY												
										Budget	\$ Difference from Prev FY	% Difference from Prev FY
		FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20		
<b>GENERAL FUND</b>												
REVENUES		1,573,810	2,192,735	2,391,407	1,493,242	1,611,483	\$1,742,685	\$1,838,222	\$1,903,287	\$2,027,768	\$124,481	6.54%
EXPENDITURES		1,496,743	1,894,801	2,346,542	1,492,179	1,559,935	\$1,924,775	\$1,829,464	\$1,893,429	\$2,024,860	\$131,431	6.94%
<b>GENERAL FUND BALANCE</b>		<b>\$77,067</b>	<b>\$297,934</b>	<b>\$44,864</b>	<b>\$1,063</b>	<b>\$51,548</b>	<b>(\$182,090)</b>	<b>\$8,758</b>	<b>\$9,858</b>	<b>\$2,908</b>		
<b>UTILITY FUND</b>												
REVENUES		3,175,380	4,066,870	4,064,800	3,154,354	3,138,300	\$3,249,844	\$3,431,750	\$3,521,754	\$3,683,857	\$162,103	4.60%
EXPENDITURES		3,083,590	4,064,463	3,412,276	3,128,803	2,812,488	\$3,075,330	\$3,413,027	\$3,508,215	\$3,666,736	\$158,522	4.52%
<b>UTILITY FUND BALANCE</b>		<b>\$91,790</b>	<b>\$2,407</b>	<b>\$652,523</b>	<b>\$25,551</b>	<b>\$325,812</b>	<b>\$174,514</b>	<b>\$18,723</b>	<b>\$13,539</b>	<b>\$17,121</b>		
<b>Total Revenue</b>		<b>\$4,749,190</b>	<b>\$6,259,605</b>	<b>\$6,456,207</b>	<b>\$4,647,596</b>	<b>\$4,749,783</b>	<b>\$4,992,529</b>	<b>\$5,269,972</b>	<b>\$5,425,041</b>	<b>\$5,711,625</b>	<b>\$286,584</b>	<b>5.28%</b>
<b>Total Expenditures</b>		<b>\$4,580,333</b>	<b>\$5,959,264</b>	<b>\$5,758,819</b>	<b>\$4,620,982</b>	<b>\$4,372,423</b>	<b>\$5,000,105</b>	<b>\$5,242,491</b>	<b>\$5,401,644</b>	<b>\$5,691,596</b>	<b>\$289,953</b>	<b>5.37%</b>
<b>Total Remaining Balance</b>		<b>\$168,857</b>	<b>\$300,341</b>	<b>\$697,388</b>	<b>\$26,614</b>	<b>\$377,360</b>	<b>(\$7,576)</b>	<b>\$27,481</b>	<b>\$23,397</b>	<b>\$20,029</b>		

### General Fund Summary

The information below illustrates the percentage divisions of the budget for each general fund department. Administration and police are the two largest departments in terms of expenditures representing 33.63% and 42.17% of the proposed FY20 budget respectively. The general fund is proposed to expend \$131,431 more in FY20 than in FY19.

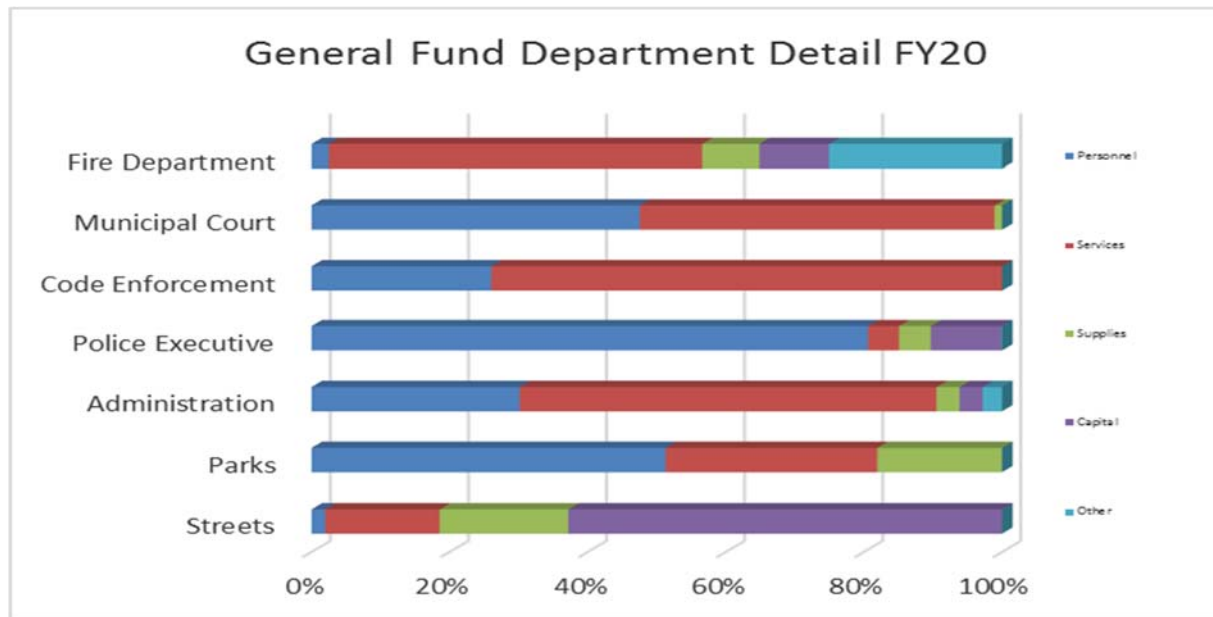
Department	Budget 2019	Proposed 2020	Percent of Budget	Change 2019-2020
Streets	106,665	105,342	5.20%	(1,324)
Parks	111,204	132,912	6.56%	21,708
Administration	699,056	681,053	33.63%	(18,003)
Police Executive	737,684	853,924	42.17%	116,239
Code Enforcement	24,300	20,890	1.03%	(3,410)
Municipal Court	24,154	32,952	1.63%	8,799
Fire Department	190,366	197,787	9.77%	7,421
	<b>\$1,893,429</b>	<b>\$2,024,860</b>		<b>131,431</b>

# FY<sub>20</sub> PROPOSED BUDGET

## General Fund Department Detail

The information below illustrates the breakdown within each division of the departments that are tied to the general fund. Total labor expenses in the general fund for FY20 are projected to be \$989,699.

General Fund Expenses Budget FY20 - Department Detail						
Department	Personnel	Services	Supplies	Capital	Other	TOTAL
Streets	2,080	17,477	19,629	66,156	-	\$105,342
Parks	68,167	40,745	24,000	-	-	\$132,912
Administration	205,221	411,370	22,684	22,858	18,920	\$681,053
Police Executive	688,192	38,403	39,346	87,233	750	\$853,924
Code Enforcement	5,436	15,454	-	-	-	\$20,890
Municipal Court	15,665	16,937	350	-	-	\$32,952
Fire Department	4,938	107,000	16,327	20,022	49,500	\$197,787
<b>TOTALS</b>	<b>\$989,699</b>	<b>\$647,386</b>	<b>\$122,336</b>	<b>\$196,269</b>	<b>\$69,170</b>	<b>\$2,024,860</b>



# FY<sub>20</sub> PROPOSED BUDGET

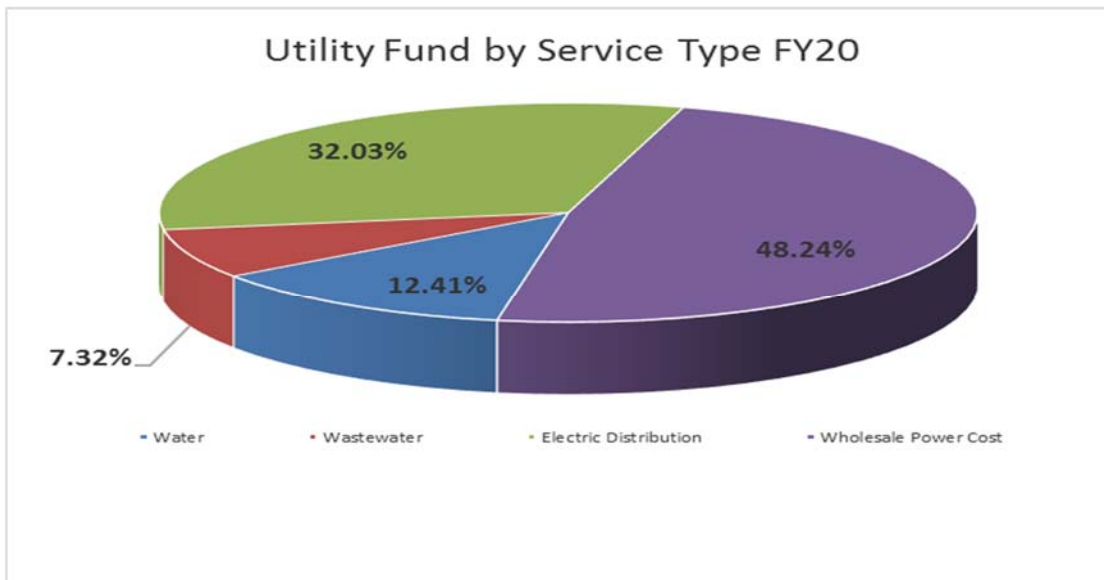
## Utility Funds Summary

The proposed utility funds budget expenses are projected to be higher than in FY19. The increases are due to projected growth and usage that began in FY19 and is expected to continue to increase in FY20. Amigos Country Corner is expected to open a truck wash facility and the expanded Flatonia ISD facility will increase water and wastewater expenses.

## Utility Funds by Service Area

Department	Budget	Proposed	Percent	Change
	2019	2020	of Budget	2019-2020
Water	419,717	454,972	12.41%	35,255
Wastewater	\$255,168	268,551	7.32%	13,383
Electric Distribution	\$1,107,626	1,174,499	32.03%	66,873
Wholesale Power Cost	\$1,725,704	1,768,715	48.24%	43,011

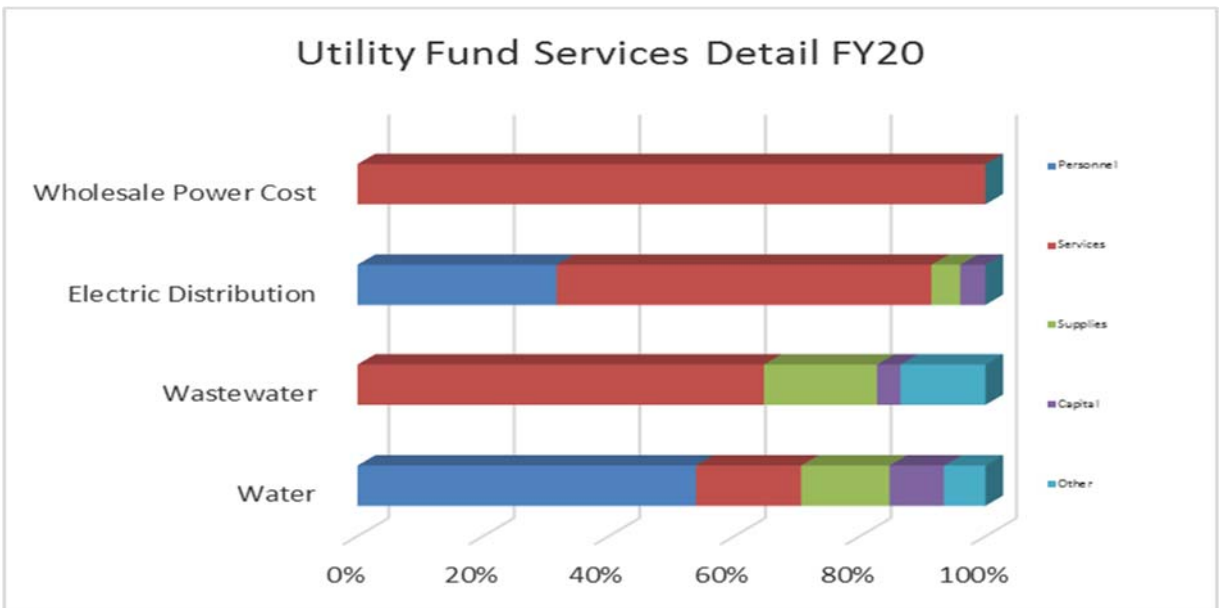
\$3,508,215	\$3,666,736		\$158,522
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As indicated in the pie chart above, wholesale power cost represents 48.24% of all utility funds expenditures. The City of Flatonia owns its electric distribution system and purchases power from The Lower Colorado River Authority (LCRA). In addition to the cost of power purchase, the city charges distribution fees to cover the costs of utility infrastructure and labor. Total fully burdened labor charges in the utility fund total \$617,970.

# FY<sub>20</sub> PROPOSED BUDGET

Utility Fund Expenses Budget FY20 - Department Detail						
Department	Personnel	Services	Supplies	Capital	Other	TOTAL
<b>Water</b>	245,291	76,066	64,007	39,608	30,000	<b>\$454,972</b>
<b>Wastewater</b>	-	173,808	48,381	10,000	36,362	<b>\$268,551</b>
<b>Electric Distribution</b>	372,680	700,521	53,798	47,500	-	<b>\$1,174,499</b>
<b>Wholesale Power Cost</b>	-	1,768,715	-	-	-	<b>\$1,768,715</b>
<b>TOTALS</b>	<b>\$617,970</b>	<b>\$2,719,110</b>	<b>\$166,186</b>	<b>\$97,108</b>	<b>\$66,362</b>	<b>\$3,666,736</b>
<b>COMBINED TOTALS</b>	<b>\$1,607,670</b>	<b>\$3,366,496</b>	<b>\$288,522</b>	<b>\$293,377</b>	<b>\$135,532</b>	<b>\$5,691,596</b>

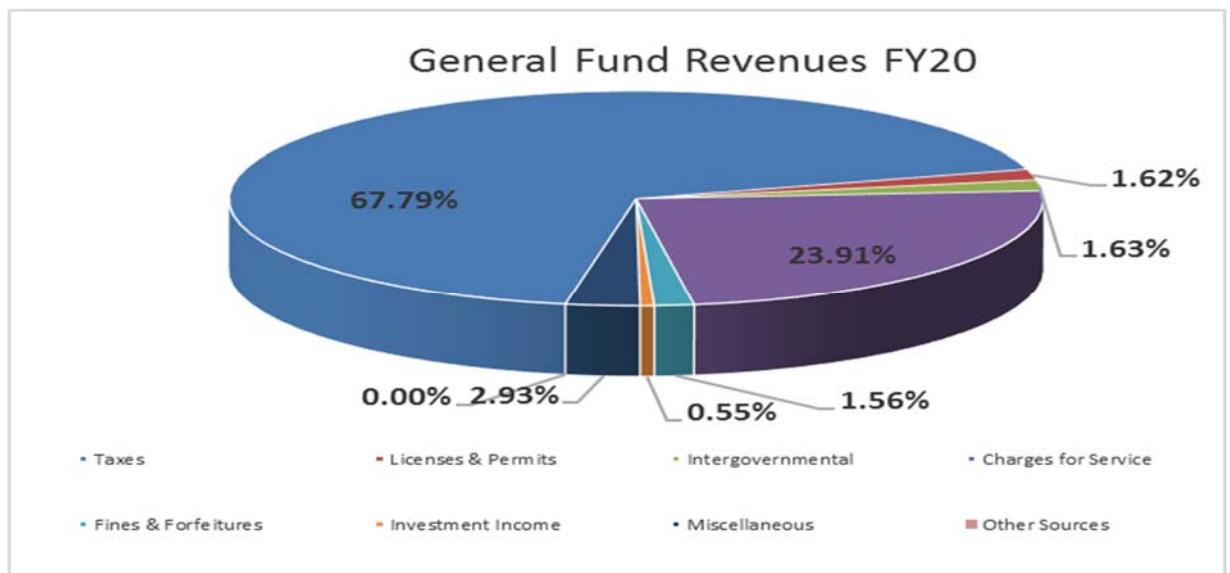


As the table and chart above illustrate, wholesale power cost and wastewater do not currently have personnel allocated to them. Any personnel associated with power purchase and wastewater services are allocated to the electric distribution and water service areas respectively. The “other” expense in water and wastewater is attributed to debt service for past capital projects including the city’s arsenic filter system and wastewater pond maintenance.

# FY<sub>20</sub> PROPOSED BUDGET

## Major Sources of Revenue

General Fund Sources of Revenue								Budget FY20	Percent of Budget	Change 2019-2020
Revenue Source	FY13	FY14	FY15	FY16	FY17	FY18	FY19			
Taxes	1,068,436	1,108,764	1,044,527	1,131,768	\$1,093,697	\$1,278,722	\$1,362,455	\$1,374,700	67.79%	\$12,245
Licenses & Permits	13,414	17,284	9,350	9,350	\$39,196	\$19,500	\$16,400	\$32,850	1.62%	\$16,450
Intergovernmental	112,148	76,979	-	1,217	\$3,452	\$1,000	\$0	\$33,009	1.63%	\$33,009
Charges for Service	330,898	376,202	343,425	374,425	\$420,047	\$409,200	\$443,100	\$484,831	23.91%	\$41,731
Fines & Forfeitures	65,662	62,054	62,000	62,000	\$18,258	\$46,500	\$7,400	\$31,623	1.56%	\$24,223
Investment Income	831	691	350	350	\$8,440	\$4,800	\$7,500	\$11,250	0.55%	\$3,750
Miscellaneous	41,759	148,678	24,590	24,590	\$151,187	\$69,000	\$57,432	\$59,505	2.93%	\$2,073
Other Sources	559,587	600,754	9,000	9,000	\$8,408	\$9,500	\$9,000	\$0	0.00%	(\$9,000)
<b>TOTALS</b>	<b>\$2,192,735</b>	<b>\$2,391,406</b>	<b>\$1,493,242</b>	<b>\$1,612,700</b>	<b>\$1,742,685</b>	<b>\$1,838,222</b>	<b>\$1,903,287</b>	<b>\$2,027,768</b>		<b>124,481</b>

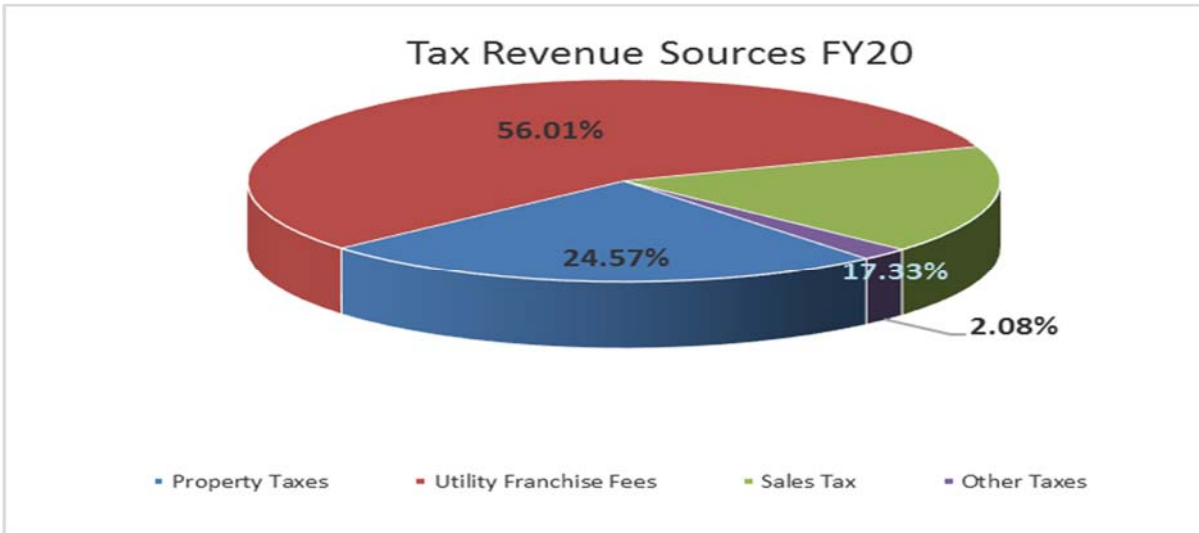


The majority of the city’s revenue is derived from taxes (67.79%) and charges for service (23.91%). Over 90% of the revenue from “Charges for Service” is related to the city’s solid waste services which are provided by Texas Disposal Systems (TDS). In addition to collecting the TDS fees, the city charges a service fee for administering the trash service.

## Tax Revenue Detail

General Fund Tax Revenue Sources								Budget FY20	Percent of Budget	Change 2019-2020
Taxes	FY13	FY14	FY15	FY16	FY17	FY18	FY19			
Property Taxes	\$191,689	\$205,300	\$235,127	\$286,368	337,457	312,922	333,155	337,809	24.57%	4,654
Utility Franchise Fees	\$482,328	\$465,302	\$486,500	\$493,000	551,250	700,000	735,000	770,000	56.01%	35,000
Sales Tax	\$341,789	\$380,151	\$268,000	\$275,000	191,628	250,000	270,000	238,286	17.33%	(31,714)
Other Taxes	\$1,985	\$4,469	\$2,400	\$2,400	1,461	2,800	24,300	28,605	2.08%	4,305
<b>TOTALS</b>	<b>\$1,017,791</b>	<b>\$1,055,222</b>	<b>\$992,027</b>	<b>\$1,056,768</b>	<b>\$1,081,796</b>	<b>\$1,265,722</b>	<b>\$1,362,455</b>	<b>\$1,374,700</b>		<b>\$12,245</b>

# FY<sub>20</sub> PROPOSED BUDGET



Only 41.90% of all general fund tax revenue is derived from property and sales taxes.

## **Property Tax**

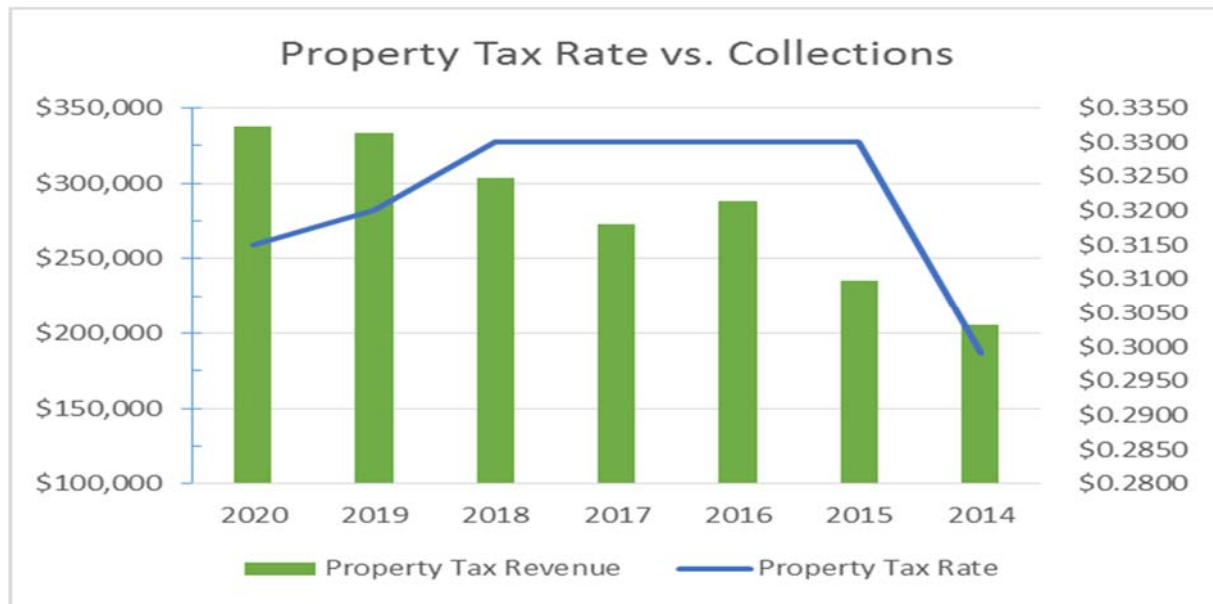
The proposed FY20 budget is based on a property tax rate of \$0.3150 per \$100 valuation, which is \$0.0050/\$100 less than in FY19 and less than both the 2019 effective tax rate and rollback rate.

2019 saw an increase in the value of property in Fayette County by not nearly to the extent realized in 2018. The average family home value in Flatonia was \$139,211 for 2018, and increased in 2019 to \$141,875. Based on the tax numbers received from the Fayette County Appraisal District, the total taxable value for the City of Flatonia increased from 104,110,991 in 2018 to 107,240,843 in 2019. The 2019 effective tax rate is \$0.3179/\$100 of valuation. The 2019 rollback rate is \$0.3433/\$100 of valuation.

The effective tax rate is tax rate necessary to collect the same dollar amount of property tax revenue as the previous year based upon the taxing jurisdiction's total appraised value. The rollback rate is the maximum rate allowed under State law that will not be subject to a citizen recall. The rollback rate is calculated based on a number of factors and differs from one taxing jurisdiction to the next. If a taxing entity adopts a rate that is higher than this rate, then it may be subject to a "recall" election should a sufficient number of citizens object to the established rate. This FY20 budget continues a trend dating back a number of years where the adopted tax rate had been \$0.3300/\$100 of valuation or less. In the last two years FY19 and FY20, the city council has lowered the adopted tax rate to the current level used in the FY20 budget of \$0.3150/\$100 of valuation. This budget is predicated on levying a rate of \$0.3150/\$100 of valuation.

# FY<sub>20</sub> PROPOSED BUDGET

The revenue derived from sales tax is allocated to the general fund and available for any use authorized.



The bar graph above reflects both the historic property tax rate and dollar amount of revenues collected for the City of Flatonia since 2014.

## Sales Tax

The tables below may look busy but they are easy to understand. Table 1 is the historic and projected sales tax numbers collected (to be collected) for the City of Flatonia. In 2018, the total sales tax collected was re-apportioned with 1% going to the City and 0.5% going to the Flatonia EDC. Table 2 shows that portion of the City's sales tax and Table 3 is the portion going to the Flatonia EDC. All numbers in red are projections using historical data. For FY20, the historical data has an additional multiplier of only 35% of the total value of additional sales tax that Amigos projects in FY20 based on growth of the store with the addition of the Sonic franchise and a truck wash. If Amigos comes through as their business models project, actual sales tax figures for FY20 could be an additional \$16,000 to be split between the City and the Flatonia EDC.

In summary, the City expects in FY20 to collect a total of \$356,119 in sales tax, of which, \$238,286 goes to the City's general fund and \$117,833 goes to the Flatonia EDC.

# FY<sub>20</sub> PROPOSED BUDGET

**Table 1: Monthly City Sales Tax Collected (City & EDC since Feb 2018)** Amounts shown are in the month they accrued, it takes two months to post to our City Checking Account.

FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	TOTAL
2005	\$16,092	\$13,538	\$20,816	\$14,015	\$12,184	\$18,833	\$14,852	\$15,417	\$20,269	\$17,109	\$17,624	\$30,917	\$211,666
2006	\$15,984	\$18,905	\$29,292	\$15,314	\$13,666	\$17,522	\$14,947	\$16,069	\$18,773	\$17,482	\$15,530	\$17,103	\$210,588
2007	\$15,884	\$16,467	\$21,845	\$16,458	\$13,293	\$18,272	\$14,725	\$14,653	\$20,914	\$17,110	\$16,570	\$18,213	\$204,404
2008	\$15,408	\$15,353	\$20,588	\$14,256	\$14,081	\$18,754	\$15,908	\$15,581	\$20,186	\$20,270	\$17,394	\$21,439	\$209,219
2009	\$15,887	\$16,651	\$23,181	\$15,415	\$14,331	\$19,755	\$17,008	\$17,638	\$20,605	\$18,011	\$18,845	\$18,124	\$215,449
2010	\$16,328	\$18,954	\$20,729	\$15,164	\$19,771	\$19,423	\$13,527	\$19,070	\$24,517	\$19,356	\$15,308	\$24,396	\$226,542
2011	\$18,857	\$18,807	\$21,850	\$16,989	\$14,246	\$23,735	\$18,242	\$15,423	\$24,877	\$15,322	\$23,671	\$20,757	\$232,774
2012	\$16,424	\$21,174	\$24,862	\$18,582	\$18,704	\$29,274	\$16,942	\$24,848	\$25,806	\$22,436	\$28,019	\$22,790	\$269,860
2013	\$29,570	\$27,700	\$32,700	\$34,698	\$35,955	\$54,354	\$11,498	\$27,940	\$24,694	\$31,017	\$27,719	\$23,394	\$361,238
2014	\$29,595	\$28,802	\$34,140	\$39,940	\$24,734	\$36,487	\$38,547	\$38,425	\$24,466	\$45,171	\$30,913	\$37,031	\$408,251
2015	\$36,917	\$23,937	\$25,580	\$23,158	\$23,627	\$23,229	\$28,547	\$24,333	\$33,942	\$34,177	\$26,729	\$26,117	\$330,293
2016	\$26,022	\$25,388	\$37,405	\$20,823	\$36,249	\$24,603	\$14,156	\$32,057	\$21,173	\$22,404	\$31,502	\$22,825	\$314,607
2017	\$31,934	\$25,623	\$23,610	\$28,368	\$38,099	\$24,927	\$21,546	\$26,393	\$21,830	\$27,240	\$28,304	\$32,743	\$330,617
2018	\$27,874	\$26,655	\$28,469	\$25,403	\$26,234	\$27,225	\$31,115	\$29,412	\$28,213	\$30,306	\$27,924	\$26,677	\$335,508
2019	\$25,720	\$30,508	\$33,288	\$23,865	\$25,356	\$31,734	\$28,391	\$28,780	\$31,875	\$29,412	\$28,117	\$29,096	\$346,142
2020	\$26,333	\$31,121	\$33,901	\$24,769	\$26,260	\$32,638	\$29,295	\$29,684	\$32,779	\$30,316	\$29,021	\$30,000	\$356,119

**Table 2: Monthly City Sales Tax Collected (City Only)**

FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	TOTAL
2018	\$19,861	\$20,148	\$18,979	\$16,935	\$17,489	\$18,150	\$20,743	\$19,608	\$18,809	\$20,204	\$18,616	\$17,785	\$227,328
2019	\$17,147	\$20,339	\$22,192	\$15,910	\$16,904	\$21,156	\$18,927	\$19,187	\$21,250	\$19,608	\$18,809	\$20,204	\$231,633
2020	\$17,596	\$20,748	\$22,601	\$16,513	\$17,807	\$21,759	\$19,530	\$19,790	\$21,853	\$20,211	\$19,412	\$20,807	\$238,286

**Table 3: Monthly City Sales Tax Collected (EDC Only)**

FY	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	TOTAL
2018	\$8,430	\$10,074	\$9,490	\$8,468	\$8,745	\$9,075	\$10,372	\$9,804	\$9,404	\$10,102	\$9,308	\$8,892	\$112,164
2019	\$8,573	\$10,169	\$11,096	\$7,955	\$8,452	\$10,578	\$9,464	\$9,593	\$10,625	\$9,804	\$9,308	\$8,892	\$114,509
2020	\$8,777	\$10,373	\$11,300	\$8,256	\$8,753	\$10,879	\$9,785	\$9,894	\$10,926	\$10,105	\$9,609	\$9,193	\$117,833

## Debt Service

The City of Flatonia does not levy property tax to pay down its existing debt instead, it utilizes existing cash reserves and annual revenues from all sources to satisfy debt obligations. The table below lists all current debt obligations. These obligations carry a “tax pledge” or guarantee by the city that it will levy sufficient property tax to pay the debt if at any time revenue from other sources becomes insufficient to pay the debt. The table below shows the existing debt services and the annual amount and years they expire. The column highlighted in “green” shows the numbers imbedded in the FY20 budget. Of note, the FY20 budget includes the final debt service payment on the 1999 bond for the waste water treatment plant sludge removal.

DEBT SERVICES												
Billing Code	DEBT Name	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
*4521.4220 4540.4220	Police Dept/Fire Dept New Building	\$39,848	\$39,940	\$40,005	\$40,043	\$39,053	\$39,063	\$39,045				
4400.4210/4220	New Vehicle/Equip/Radios (2014)	\$22,458	\$22,458	\$22,458	\$22,458	\$22,458						
4580.5110	Wastewater Sludge Removal Bonds	\$35,442	\$35,769	\$36,075	\$36,362							
4570.5110	Arsenic Filtration System	\$35,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$35,000	
4570.4600	Front End Loader from RDO		\$14,072	\$21,108	\$21,108	\$21,108	\$21,108	\$21,108	\$7,036			
4521.4250	Police Vehicles/Ford Explorers	\$0	\$0	\$42,640	\$42,640	\$42,640	\$42,640	\$42,640				
4521.4250	Police Vehicles/Chevy Tahoes				\$16,011	\$16,011	\$16,011	\$16,011	\$16,011	\$16,011	\$16,011	
		\$132,748	\$142,239	\$192,286	\$208,622	\$171,270	\$148,822	\$148,804	\$53,047	\$46,011	\$51,011	\$0

## Capital Planning

The City of Flatonia engaged in comprehensive planning efforts many times over the past several decades. A major part of any comprehensive planning effort by the city involves estimating the useful life of its assets as well as maintenance and replacement costs. Due



# FY<sub>20</sub> PROPOSED BUDGET

to lack of sufficient funding, many of these assets had not been replaced in the past. In the past three years, the city has upgraded a number of much needed pieces of utility heavy equipment as well as six new police vehicles. The capital projects in the short term focus on street paving at \$66,156, and a utility truck for the utility director at \$45,000. The table below is the list of historical projects and those highlighted in yellow for the FY20 capital improvement plan.

CAPITAL PROJECTS					
5 YEAR PROJECTION					
DESCRIPTION	FY16	FY17	FY18	FY19	FY20
<b>GENERAL FUND PROJECTS</b>					
Street Paving	118,000	150,000	95,000	65,518	66,156
Grant-City Match Four Emerg Sirens (Hazard Mit)		46,600			
City Match CDBG Comprehensive Planning Grant			3,990		
Park's Department Lawn Mower (60")			10,000		
Police Vehicles	10,000				
Police Vehicle Outfitting (Excursion)		21,000			
Police Vehicle Light Bar (Troy/Liz)		1,900			
2nd Street Curb	-	4,900		-	-
Parks Improvements		12,500			
<b>SUBTOTAL GF PROJECTS</b>	<b>\$ 118,000</b>	<b>\$ 236,900</b>	<b>\$ 108,990</b>	<b>\$ 65,518</b>	<b>\$ 66,156</b>
<b>GENERAL FUND TRANSFERS</b>					
Funding to Achieve a 60-day City Reseve Fund	-	175,000	-	-	-
<b>SUBTOTAL GF TRANSFERS</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UTILITY FUND PROJECTS</b>					
Enclose Filtration Unit Plant3 (Arsenic Filters)	-	17,307	-	-	-
Arsenic Filter Layne-ox medium cleaning				25,000	
Nikel-Mica Water Line (Scotty Mica)			6,784		
Utility Pickup w/ Storage Bed			-	-	45,000
Roller (used)		67,837			
Maintainer		29,000			
Grant-City Match Lift Station Generators (Hazard Mit)		25,353			
Cap Well at S. Main & Market	-	15,600	-	-	-
Waterline Replacement	-	20,000	15,000	10,000	10,000
Wastewater Line Replacement			10,000	7,500	10,000
Wastewater Plant Maintenance (Clean Ponds)	-	338,852	-	-	-
<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ 513,949</b>	<b>\$ 31,784</b>	<b>\$ 35,000</b>	<b>\$ 65,000</b>
<b>Totals</b>		<b>\$750,849</b>	<b>\$140,774</b>	<b>\$100,518</b>	<b>\$131,156</b>

# FY<sub>20</sub> PROPOSED BUDGET

The table below is similar to the capital projects list above; however, it shows the list of all projects desired but not necessarily funded. Only the yellow shaded amounts are accounted for within the FY20 budget. Green shaded areas are completed projects. Any block unshaded holding a dollar figure is a placeholder for consideration but not accounted for within any FY budget. The eight digit numbers on the far right are the budget line items associated with each project.

ALL OTHER PROJECTS								
7 YEAR PROJECTION								
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	
<b>PARKs Department</b>								
<b>Railroad Park</b>								
Interior Lighting in Caboose		250						
<i>Jail Visitor Rail</i>	400							4250.2220
Paint RR Caboose								4250.2220
Bridge to Jail								
Park Signs for all three kiosks		300						4250.2220
<b>Total</b>	<b>\$ 400</b>	<b>\$ 550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Central Park</b>								
Center Table Gazebo	500	1600						4250.2220
Gazebo Roof		1500						4250.2220
Historic Gazebo Roof (Shingles)		1501	10,500					4250.2220
<b>Total</b>	<b>\$ 500</b>	<b>\$ 3,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>7-Acre Park</b>								
Trail Lighting		20000						4250.2220
Disc Golf Map								4250.2220
Disc Golf Numbering								4250.2220
Soccer Goals and Nets		4000						4250.2220
Restroom Facility			5000					4250.2220
Soccer Field Lighting (Musco)					68000			4250.2220
<b>Total</b>	<b>\$ -</b>	<b>\$ 24,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 68,000</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>McWhirter Park</b>								
<i>Concrete Pool Area</i>	8000							4250.2220
1. Metal Roof Bath/Shade		4,000						4250.2220
2. Softball Field 1st Base Duggout	12000	8,500						4250.2220
3. Pool Shading		1,000						4250.2220
McWhirter Concession Repair	600	500						4250.2220
Bridge	4000							
6' Chain Link on Foul Lines								4250.2220
6' Outfield Fence								4250.2220
<i>McWhirter Fence/Gate</i>	4000							4400.2220
<i>Electrical to Softball Field</i>	500							
<i>Water to Dugouts</i>	500							
<i>Dirt for Baseball/Softball Fields</i>	1768	2,000	3000					4250.2220
<b>Total</b>	<b>\$ 31,368</b>	<b>\$ 16,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# FY<sub>20</sub> PROPOSED BUDGET

Mulberry Creek Connector								
Trail	500		2500					4250.2220
Trail Lighting								
Lighting for Parking Lot			1500					4250.2220
Restroom Facility								
Splashpa Benches (4)			3600					4250.2220
Splashpad	Add >\$50k							4250.2220
<b>Total</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 7,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Garbade Park								
Cover Over Bleachers								
<i>Paint Bleachers/Garbade</i>	250							4250.2220
Garbade Concession Repair		600						4250.2220
Gravel Loads to Playground	300							4250.2220
<b>Total</b>	<b>\$ 550</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Public Works Department								
Hydrovac Trailer-#2	30000							4570.4600
Street Sweeper-#3	20000							4150.4600
Dump Trucks		54000						4150.4600
Reconductor/Elec Distribution-#4	60000							4590.4600
Water Tank w/ 8' Bar for Dump Trk			8500					4570.4600
<b>Total</b>	<b>\$ 110,000</b>	<b>\$ 54,000</b>	<b>\$ 8,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Administration Department								
Paint City Hall (Ext)			7500					4400.2220
City Hall Remodel/Paint (Int)								4400.2220
LED Lights in City Buildings		1000						4400.2220
Park House Reroof		10000						4400.2220
CCA Remodel in Civic Center			1750					4400.2222
Chamber Restrooms Remodel								4400.2220
American Legion Hall	5000	1500						4400.2223
Police Dept Covered Parking	10000	25250						4521.2220
Golf Course Maint (City Property)	5000	5000	7500	7500	7500	7500	7500	4250.2220
<b>Total</b>	<b>\$ 20,000</b>	<b>\$ 42,750</b>	<b>\$ 16,750</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	
Hotel & Motel Occupancy Tax Fund (City's Portion)								
Historic District Signs		5000						HOT \$
<i>LED Lights in Hist. Dist.</i>		1000						HOT \$
Fayette County Tourism	2500	2500	2500					HOT \$
Website Development	2000							HOT \$
Civic Center Restrooms/Public			5000					HOT \$
<b>Total</b>	<b>\$ 4,500</b>	<b>\$ 8,500</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

## Personnel

The City of Flatonia currently employs 21 full-time employees and four part-time employees. The FY20 budget includes a 1.7% Cost of Living Adjustment (COLA), which matches the increase in the Consumer Price Index of all goods and services. There were a targeted few performance based wage increases applied to the FY20 budget.

This concludes the budget report.

**CITY OF FLATONIA ANNUAL BUDGET FOR FY2020**

<b>BUDGET BREAKDOWN SUMMARY</b>	<b>Budget</b>	
	<b>2020</b>	
<b>GENERAL FUND</b>		
REVENUE	\$2,027,768	
EXPENDITURES	\$2,024,860	
<b>ADJUSTED GENERAL FUND BALANCE</b>	<b>\$2,908</b>	
TOTAL CAPITAL IMPROVEMENT PROJECTS	\$66,156	Already accounted in Expenditures
TOTAL DEBT SERVICES OBLIGATIONS	\$121,152	Already accounted in Expenditures
<b>ENDING GENERAL FUND BALANCE</b>	<b>\$2,908</b>	
<b>UTILITY FUND</b>		
REVENUES	\$3,683,857	
EXPENDITURES	\$3,666,736	
<b>ADJUSTED UTILITY FUND BALANCE</b>	<b>\$17,121</b>	
TOTAL CAPITAL IMPROVEMENT PROJECTS	\$65,000	Already accounted for in Expenditures
TOTAL DEBT SERVICES OBLIGATIONS	\$87,470	Already accounted for in Expenditures
<b>ENDING UTILITY FUND BALANCE</b>	<b>\$17,121</b>	

<b>BUDGETED FY19 GENERAL AND UTILITY FUNDS REVENUES OVER EXPENSES</b>		
<b>BUDGET BREAKDOWN SUMMARY</b>	<b>Budget</b>	
	<b>2020</b>	
<b>GENERAL FUND FY20 ONLY</b>		
REVENUE	\$2,027,768	
EXPENDITURES	\$2,024,860	
<b>General Fund Revenue Over Expenses</b>	<b>\$2,908</b>	
<b>UTILITY FUND FY20 ONLY</b>		
REVENUES	\$3,683,857	
EXPENDITURES	\$3,666,736	
<b>Utility Fund Revenue Over Expenses</b>	<b>\$17,121</b>	
TOTAL GENERAL AND UTILITY REVENUES	\$5,711,625	
TOTAL GENERAL AND UTILITY EXPENSES	\$5,691,596	
<b>FY18 BUDGETED REV OVER EXP</b>	<b>\$20,028</b>	

**10-GENERAL FUND**

**GENERAL FUND REVENUE**

Account Number	Account Name	Budget 2020	Notes
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Taxes Received

3110	Ad Valorem Taxes Current	337,809	\$107,240,843 at <b>\$0.3150/\$100</b>
3112	Ad Valorem Taxes Delinquent	6,071	
3113	Penalties & Interest Prop Tax	6,184	
3117	Telephone Co. Franchise Fee	12,850	
3119	Utility Fund Franchise Fees	770,000	Utility Fund Franchise Fees
3130	Sales Tax Revenue	238,286	
3143	Mixed Beverage Tax	3,500	
<b>TOTAL TAX REVENUE</b>		<b>\$1,374,700</b>	

Licenses & Permits

3210	Business Licenses & Permits	-	
3220	Dog Licenses	200	
3222	Building Permits	31,500	
3230	Other Licenses & Permits	1,150	
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>\$32,850</b>	

Intergovernmental Rev

3330	FISD School Resources Officer	33,009	New for FY20
3332	Harvey Grant Payments	-	
3334	State Grants	-	
3335	Police Dept. Grants	-	
<b>TOTAL INTERGOVERNMENTAL REV</b>		<b>33,009</b>	

Charges for Service

3430	Return Check Fee	600	
3442	Penalties & Interest	5,750	
3443	Refuse Collection	457,581	
3450	Limb Chipping Revenue	700	
3469	Code Enforcement Revenue	-	
3475	Park Revenue	19,000	
3491	Cemetery	1,200	
<b>TOTAL CHARGES FOR SERVICE</b>		<b>\$484,831</b>	

Fines & Forfeitures

3510	Fines	18,750	
3511	Court Costs	12,873	
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>\$31,623</b>	

Investment Income

3610	Interest Earnings	11,250	
<b>TOTAL INVESTMENT INCOME</b>		<b>\$11,250</b>	

Miscellaneous Revenue

3810	Post Office Rent	9,985	
3811	Miscellaneous Revenue	15,000	
3812	Water Tower Antenna Rental	520	
3815	Rent Softball Field	3,000	
3820	Land Lease/Royalty	20,000	
3830	Insurance Reimbursement	11,000	
3832	Restricted Donation	-	
3835	Loan Proceeds	-	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$59,505</b>	

Other Financing Sources

3930	Fire Department Donation	-	Removed from the Budget
3935	FD Donations for Cap Projects	-	
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$0</b>	

<b>TOTAL REVENUES</b>		<b>\$2,027,768</b>	
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**GENERAL FUND EXPENSES**

**STREETS**

Personnel Services

4150.1023	Clerical/Laborer	-	
4150.1100	Stand By	-	
4150.1110	Longevity		
4150.1120	Overtime		
4150.1200	Social Security	-	
4150.1210	Medicare	-	
4150.1215	LT/ST Disability Insurance	-	
4150.1220	Group Health Insurance	-	
4150.1230	Group Dental Insurance	-	
4150.1240	Retirement	-	
4150.1250	Unemployment Tax (SUTA)	-	
4150.1255	Life Flight		
4150.1270	Certificate Pay		
4150.1280	Workers Comp	2,080	
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$2,080</b>	

Services

4150.2100	Engineering	-	
4150.2103	Medical Expense	-	
4150.2220	Building & Grounds	750	
4150.2224	Motor Vehicle Repair	2,750	
4150.2225	Heavy Equipment	1,700	
4150.2226	Machinery & Equipment	2,750	
4150.2227	Paving & Drainage Supplies	7,000	
4150.2230	Rental of Equipment	-	
4150.2310	General Liability Insurance	821	
4150.2311	Auto Liability & Phys. Damage	1,706	
4150.2325	Radio Service	-	
4150.2350	Travel	-	
<b>TOTAL SERVICES</b>		<b>\$17,477</b>	

Supplies

4150.3111	Ice, Cups, Etc.	100	
4150.3112	Fuel	3,700	
4150.3113	Oil & Grease	500	
4150.3114	Chemicals	500	
4150.3120	Utilities	11,929	
4150.3160	Minor Tools & Equipment	200	
4150.3164	Parts & Materials	800	
4150.3170	Wearing Apparel	1,000	
4150.3172	Miscellaneous	150	
4150.3174	Signal, Markers & Barricades	750	
<b>TOTAL SUPPLIES</b>		<b>\$19,629</b>	

Capital Outlays

4150.4600	Capital Outlays	66,156	Listed in Capital Projects Tab
<b>TOTAL CAPITAL OUTLAYS</b>		<b>\$66,156</b>	

<b>TOTAL Streets</b>		<b>\$105,342</b>	
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**PARKS**

Personnel Services

4250.1023	Clerical/Laborer	30,482	
4250.1025	Pool Staff	17,500	
4250.1110	Longevity	288	
4250.1120	Overtime	610	
4250.1200	Social Security	2,969	
4250.1210	Medicare	694	
4250.1215	LT/ST Disability Insurance	110	
4250.1220	Group Health Insurance	8,820	
4250.1230	Group Dental Insurance	452	
4250.1240	Retirement	4,986	
4250.1250	Unemployment Tax (SUTA)	48	
4250.1255	Air Evac	55	
4250.1280	Worker's Compensation	1,154	
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$68,167</b>	

Services

4250.2100	Engineering Services	-	
4250.2103	Medical Expense	-	
4250.2220	Building and Grounds	33,600	Linked to Other Projects Tab
4250.2225	Heavy Equipment	-	
4250.2226	Machinery and Equipment	250	
4250.2310	General Liability Insurance	4,155	
4250.2311	Auto Liability & Phys. Damage	-	
4250.2325	Radio Service	240	
4250.2350	Travel	-	
4250.2370	Education & Training	2,500	
<b>TOTAL SERVICES</b>		<b>\$40,745</b>	

Supplies

4250.3111	Ice, Cups, Etc	-	
4250.3112	Fuel	650	
4250.3113	Oil & Grease	50	
4250.3114	Chemicals	750	
4250.3120	Utilities	19,200	
4250.3160	Minor Tools & Equipment	350	
4250.3164	Parts & Materials	1,250	
4250.3170	Wearing Apparel	750	
4250.3171	Medical Supplies	-	
4250.3172	Miscellaneous	1,000	
4250.3174	Signs, Markers & Barricades	-	
4250.3176	Janitorial Supplies	-	
<b>TOTAL SUPPLIES</b>		<b>\$24,000</b>	

Capital Outlays

4250.4600	Capital Outlay Expenses	-	
<b>TOTAL CAPITAL OUTLAYS</b>		<b>\$0</b>	

<b>TOTAL Parks</b>		<b>\$132,912</b>	
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**ADMINISTRATION**

Personnel Services

4400.1010	Mayor/Council	1,800	
4400.1021	Executive	148,784	
4400.1023	Clerical/Laborer		
4400.1110	Longevity	1,710	
4400.1200	Social Security	9,665	
4400.1210	Medicare	2,260	
4400.1215	LT/ST Disability Insurance	536	
4400.1220	Group Health Insurance	11,220	
4400.1230	Group Dental Insurance	452	
4400.1235	CM Life Insurance	1,227	
4400.1240	Retirement	24,772	
4400.1250	Unemployment Tax (SUTA)	156	
4400.1255	Air Evac	110	
4400.1270	Certificate Pay	1,800	
4400.1280	Workers Comp	729	
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$205,221</b>	

Services

4400.2101	Grant Consultant	-	
4400.2102	Legal	12,000	
4400.2103	Medical Expense	-	
4400.2105	Financial Consultants	22,794	
4400.2106	Fayette Appraisal District Fee	8,538	Source: CAD 2020 Budget
4400.2107	Codification	500	
4400.2110	Election Expense	100	
4400.2111	FD Donations Funds - Transfer	-	Removed from Budget
4400.2130	Computer Service	500	
4400.2140	Tourism & Promotions	-	
4400.2210	Cleaning	3,450	
4400.2211	Refuse Disposal	315,345	
4400.2219	Post Office Expenses	500	
4400.2220	Building & Grounds	10,750	Linked to Other Projects Tab
4400.2221	Park House	500	
4400.2222	Civic Center	1,000	
4400.2223	American Legion Hall Repair	1,000	
4400.2233	Vehicle Allowance	3,600	
4400.2234	Office Equipment Lease	2,900	
4400.2310	General Liability Insurance	5,300	
4400.2311	Auto Liability & Phys. Damage	68	
4400.2320	Telephone	6,975	
4400.2321	Computer Access - Internet Con	-	
4400.2325	Reverse 911 (Connect CTY)	1,500	
4400.2330	Advertising & Public Notices	850	
4400.2340	Printing	2,750	
4400.2350	Travel	6,500	
4400.2360	Professional Services	-	
4400.2361	Surety Bonds	500	
4400.2362	Recording Fees	100	
4400.2370	Education & Training	2,250	
4400.2371	Memberships	1,100	
<b>TOTAL SERVICES</b>		<b>\$411,370</b>	

Supplies

4400.3112	Fuel	-	
4400.3115	Postage	1,200	
4400.3116	Office Supplies	3,500	
4400.3117	Dntwn Beautification Supplies	250	
4400.3120	Utilities	8,059	
4400.3140	Books	-	
4400.3171	Medical Supplies	-	
4400.3172	Miscellaneous	6,500	
4400.3173	Council	100	
4400.3174	Employee Relations	3,000	
4400.3176	Janitorial Supplies	75	
4400.3820	Royalty Expenses	-	
4400.3912	Transfer Out Grant Fund	-	
4400.3936	Transfer Out Debt Service	-	
<b>TOTAL SUPPLIES</b>		<b>\$22,684</b>	



Capital Outlays

4400.4130	Grant Match	-	
4400.4141	Cemetery	-	
4400.4210	Debt Interest	2,484	Listed in Debt Srvc Tab
4400.4220	Debt Principal	19,974	Listed in Debt Srvc Tab
4400.4240	Computer Software	400	
4400.4600	Capital Outlays (See Notes)		
<b>TOTAL CAPITAL OUTLAYS</b>		<b>\$22,858</b>	

Other Costs

4400.7100	County Airport Expense	4,500	
4400.7200	Programs	10,100	
4400.7210	Animal Shelter	3,120	
4400.7240	Cemetery Contribution	1,200	
4400.7300	Bad Debt Expense	-	
<b>TOTAL OTHER COSTS</b>		<b>\$18,920</b>	

<b>TOTAL Administration</b>		<b>\$681,053</b>	
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**POLICE**

Personnel Services

4521.1021	Executive	62,754	
4521.1023	Patrol Officers	391,804	
4521.1024	Reserve Officers	8,640	
4521.1100	Stand By	-	
4521.1110	Longevity	900	
4521.1120	Overtime	10,390	
4521.1200	Social Security	29,641	
4521.1210	Medicare	6,932	
4521.1215	LT/ST Disability Insurance	1,668	
4521.1220	Group Health Insurance	81,600	
4521.1230	Group Dental Insurance	4,065	
4521.1240	Retirement	74,595	
4521.1250	Unemployment Tax (SUTA)	478	
4521.1255	Life Flight	495	
4521.1260	Uniform Pay	-	
4521.1270	Certificate Pay	3,600	
4521.1280	Workers Comp	10,630	
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$688,192</b>	

Services

4521.2103	Medical Expense	1,000	
4521.2130	Computer Service	1,500	
4521.2220	Building & Grounds	1,500	
4521.2224	Motor Vehicle Repair	2,750	
4521.2310	General Liability Insurance	5,862	
4521.2311	Auto Liability & Phys. Damage	6,102	
4521.2320	Telephone	10,820	
4521.2325	Radio Service	3,869	
4521.2330	Advertising & Public Notices	250	
4521.2340	Printing	250	
4521.2350	Travel	1,000	
4521.2370	Education & Training	3,000	
4521.2375	Radar Equip. Recertification	500	
<b>TOTAL SERVICES</b>		<b>\$38,403</b>	

Supplies

4521.3111	Ice, Cups, Etc.	100	
4521.3112	Fuel	18,000	
4521.3115	Postage	200	
4521.3116	Office Supplies	3,600	Linked to Police Dept. Tab
4521.3120	Utilities	2,946	
4521.3140	Books	500	
4521.3160	Minor Tools & Equipment	1,250	
4521.3170	Wearing Apparel	4,500	
4521.3171	Medical Supplies	500	
4521.3172	Miscellaneous	4,500	Linked to Police Dept. Tab/Weapons
4521.3175	Signs, Markers, Etc.	500	
4521.3176	Janitorial Supplies	250	
4521.3177	Ammunition	2,500	
<b>TOTAL SUPPLIES</b>		<b>\$39,346</b>	

Capital Outlays

4521.4210	PD Debt Interest	3,000	Linked to Debt Services Tab
4521.4220	PD Debt Principal	17,022	Linked to Debt Services Tab
4521.4235	Computer Hardware	4,000	Listed in Police Dept. Tab
4521.4240	Computer Software	4,560	Listed in Police Dept. Tab
4521.4250	Police Vehicle & Outfitting	58,651	Listed in Debt Services Tab(Explr&Tahoos)
4521.4600	Capital Outlays		
<b>TOTAL CAPITAL OUTLAYS</b>		<b>\$87,233</b>	

Other

4521.7200	Programs	750	
4522.7210	Grant Expenditures		
<b>TOTAL OTHER</b>		<b>\$750</b>	

Debt Services

4521.8259	Tranfers to Donation Acct.	-	
<b>TOTAL OTHER</b>		<b>-</b>	

<b>TOTAL Police</b>		<b>\$853,924</b>	
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**CODE ENFORCEMENT**

Personnel Services

4523.1022	Code Compliance Officer	2,808	
4523.1110	Longevity		
4523.1120	Overtime		
4523.1200	Social Security	174	
4523.1210	Medicare	41	
4523.1215	LT/ST Disability Insurance	10	
4523.1220	Group Health	2,400	
4523.1230	Group Dental	-	
4523.1240	Retirement	-	
4523.1250	Unemployment Tax (SUTA)	3	
4523.1255	Life Flight		
4523.1280	Workers Comp	-	
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$5,436</b>	

Services

4523.2130	Computer Service	-	
4523.2220	Building & Grounds	-	
4523.2224	Motor Vehicle Repair	-	
4523.2310	General Liability	528	
4523.2311	Auto Liability & Phys. Damage	291	
4523.2320	Telephone	-	
4523.2325	Radio Service	-	
4523.2330	Public Notices	100	
4523.2350	Travel	-	
4523.2360	Professional Services	14,000	
4523.2370	Education & Training	-	
4523.2371	Memberships	135	
4523.2390	Code Enforcement Expenses	400	
<b>TOTAL SERVICES</b>		<b>\$15,454</b>	

Supplies

4523.3112	Fuel	-	
4523.3116	Office Supplies	-	
4523.3140	Books	-	
4523.3160	Minor Tools & Equipment	-	
4523.3170	Wearing Apparel	-	
4523.3172	Miscellaneous	-	
<b>TOTAL SUPPLIES</b>		<b>\$0</b>	

<b>TOTAL Code Enforcement</b>		<b>\$20,890</b>	
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<b>MUNICIPAL COURT</b>		
4530.1021	Executive	14,490
4530.1023	Court Clerks	-
4530.1110	Longevity	
4530.1200	Social Security	898
4530.1210	Medicare	210
4530.1215	LT/ST Disability Insurance	52
4530.1220	Group Health	-
4530.1230	Group Dental	-
4530.1240	Retirement	-
4530.1250	Unemployment Tax (FUTA)	14
4530.1255	LifeFlight	
4530.1270	Certificate Pay	-
4530.1280	Workers Comp	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$15,665</b>

Services

4530.2102	Legal	-
4530.2130	Computer Services	3,500
4530.2220	Building & Grounds	-
4530.2310	General Liability Insurance	595
4530.2320	Telephone	550
4530.2350	Travel	500
4530.2361	Court Costs	10,942
4530.2370	Education & Training	850
<b>TOTAL SERVICES</b>		<b>\$16,937</b>

Supplies

4530.3115	Postage	50
4530.3116	Office Supplies	200
4530.3140	Books	-
4530.3150	Overpayments to Refund	-
4530.3172	Miscellaneous	100
4530.3176	Janitorial Supplies	-
<b>TOTAL SUPPLIES</b>		<b>\$350</b>

<b>Total Municipal Court</b>		<b>\$32,952</b>
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<b>FIRE DEPARTMENT</b>	
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Personnel Services

4540.1215	LT/ST Disability Insurance	2,372	
4540.1255	Air Evac	1,265	
4540.1280	Workers Comp	1,301	
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$4,938</b>	

Services

4540.2103	Medical Expense	1,500	
4540.2130	Computer Services	-	
4540.2220	Building & Grounds	3,500	
4540.2224	Motor Vehicle Repair	43,825	Linked To Fire Tab
4540.2226	Machinery & Equipment	34,748	Linked to Fire Tab
4540.2310	General Liability Insurance	902	
4540.2311	Auto Liability & Phys. Damage	8,458	
4540.2320	Telephone	1,656	
4540.2321	Computer Access - Internet	948	
4540.2325	LCRA Radios/Radio Repair	6,464	
4540.2350	Travel	1,500	
4540.2370	Education & Training	3,500	
<b>TOTAL SERVICES</b>		<b>\$107,000</b>	

Supplies

4540.3112	Fuel	5,000	
4540.3113	Oil & Grease	-	
4540.3116	Office Supplies	-	
4540.3120	Utilities	7,577	
4540.3170	Wearing Apparel	1,500	
4540.3171	Medical Supplies	250	
4540.3172	Miscellaneous	500	
4540.3174	Member Relations	1,500	
<b>TOTAL SUPPLIES</b>		<b>\$16,327</b>	

Capital Outlays

4540.4140	Equipment/Bunker Gear	-	
4540.4146	Radios	-	
4540.4210	FD Debt Interest	3,000	Linked to Debt Services Tab
4540.4220	FD Debt Principal	17,022	Linked to Debt Services Tab
4540.4600	Capital Outlays (See Comments)		
<b>TOTAL CAPITAL OUTLAYS</b>		<b>\$20,022</b>	

Other Costs

4540.7200	Firemen's Retirement Fund	48,000	
4540.7210	Programs	1,500	
<b>TOTAL OTHER COSTS</b>		<b>\$49,500</b>	

<b>TOTAL Fire Department</b>	<b>\$197,787</b>	
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<b>TOTAL EXPENDITURES</b>	<b>\$2,024,860</b>	
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<b>TOTAL GENERAL FUND EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$2,908</b>	
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**\*\*\* END OF GENERAL FUND REPORT \*\*\***

## UTILITIES FUND BREAKDOWN

### 57 -Water

#### Revenue

Account Number	Account Name	Budget 2020	Notes
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Charges For Service

3442	Penalties & Interest	4,400	
3444	Sales	455,000	
3445	Tapping Fees	4,000	
<b>TOTAL CHARGES FOR SERVICE</b>		<b>\$463,400</b>	

Miscellaneous Revenue

3811	Miscellaneous Revenue	1,000	
3815	Grant Revenue	-	
3830	Insurance Reimbursement	-	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$1,000</b>	

Other Financing Sources

3900	Transfer from Another Fund	\$0	
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**TOTAL REVENUES**

**\$464,400**

### Water Expenses

Personnel Services

4570.1021	EXECUTIVE	-	
4570.1022	Supervisor	-	
4570.1023	Clerical/ Laborer	150,104	
4570.1100	Stand By	5,750	
4570.1110	Longevity	2,574	
4570.1120	Overtime	1,909	
4570.1200	Social Security	9,941	
4570.1210	Medicare	2,325	
4570.1215	LT/ST Disability Insurance	540	
4570.1220	Group Health Insurance	40,080	
4570.1230	Group Dental Insurance	1,807	
4570.1240	Retirement	25,478	
4570.1250	Unemployment Tax (SUTA)	160	
4570.1255	LifeFlight	220	
4570.1270	Certificate Pay	1,800	
4570.1280	Workers Comp	2,603	
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$245,291</b>	

Services

4570.2100	Engineering Services	3,000	
4570.2101	Grant Consultant		
4570.2106	Financial Consultants	6,067	
4570.2110	Debt Service Fees	1,500	
4570.2220	Building & Grounds	7,000	
4570.2221	Water Well Maintenance	10,000	
4570.2223	Tanks & Towers	3,500	
4570.2224	Motor Vehicle Repair	3,000	
4570.2225	Heavy Equipment	-	
4570.2226	Machinery & Equipment	3,500	
4570.2227	Water Analysis	2,000	
4570.2310	General Liability Insurance	3,701	
4570.2311	Auto Liability & Phys. Damage	198	
4570.2325	Radio Service	300	
4570.2330	Advertising and Public Notices	250	
4570.2350	Travel	500	
4570.2360	Permits	4,000	
4570.2370	Education & Training	2,000	
4570.2371	Memberships	550	
4570.2390	Franchise Fee	25,000	Franchise Fee
<b>TOTAL SERVICES</b>		<b>\$76,066</b>	

Supplies

4570.3111	Ice, Cups, Etc.	200	
4570.3112	Fuel	4,000	
4570.3113	Oil & Grease	250	
4570.3114	Chemicals	5,750	
4570.3115	Postage	1,400	
4570.3120	Utilities	21,625	
4570.3160	Minor Tools & Equipment	1,000	
4570.3164	Parts & Materials	14,000	
4570.3166	Meters	5,000	
4570.3167	Fire Hydrants	3,600	
4570.3170	Wearing Apparel	1,682	
4570.3172	Miscellaneous	5,500	
<b>TOTAL SUPPLIES</b>		<b>\$64,007</b>	

Capital Outlays

4570.4120	New Water Lines	10,000	Listed in Capital Projects Tab
4570.4600	Capital Outlays (See Comments)	29,608	
<b>TOTAL CAPITAL OUTLAYS</b>		<b>\$39,608</b>	

Interfund Charges

4570.5110	Debt Service	30,000	
<b>TOTAL INTERFUND CHARGES</b>		<b>\$30,000</b>	

Other Costs

4570.7300	Bad Debt Expense	-	
<b>TOTAL OTHER COSTS</b>		<b>\$0</b>	

Interfund Transfers

4570.8230	Transfer to Debt Service (Arsenic F	-	
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$0</b>	

<b>TOTAL Water Department</b>	<b>\$454,972</b>	
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<b>TOTAL EXPENDITURES</b>	<b>\$454,972</b>	
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<b>WATER FUND EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$9,428</b>	
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**\*\*\* END OF WATER REPORT \*\*\***

<b>58 - Wastewater</b>
<b>Revenue</b>

Charges for Service

3440	Customer Service	-	
3442	Penalties & Interest	3,000	
3444	Sales	267,500	
3445	Tapping Fees	4,000	
<b>TOTAL CHARGES FOR SERVICE</b>		<b>\$274,500</b>	

Miscellaneous Revenue

3811	Miscellaneous Revenue		
<b>TOTAL Miscellaneous Revenue</b>		-	

<b>TOTAL REVENUES</b>	<b>\$274,500</b>	
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<b>Wastewater Expenses</b>
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Personnel Services

4580.1023	Clerical/ Laborer	-	
4580.1200	Social Security		
4580.1210	Medicare		
4580.1240	Retirement		
4580.1255	LifeFlight		
4580.1270	Certificate Pay	-	
4580.1280	Workers Comp	-	
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$0</b>	

Services

4580.2100	Engineering Services	2,000	
4580.2200	Sewer Plant & Lift Stations	7,500	
4580.2220	Building & Grounds	3,000	
4580.2224	Motor Vehicle Repair	-	
4580.2225	Heavy Equipment	500	
4580.2226	Machinery & Equipment	5,000	
4580.2227	Effluent Analysis	11,865	
4580.2310	General Liability Insurance	1,174	
4580.2311	Auto Liability & Phys. Damage	419	
4580.2330	Advertising and Public Notices	750	
4580.2350	Travel	250	
4580.2360	Permits	5,300	
4580.2370	Education & Training	500	
4580.2371	Memberships	550	
4580.2390	Franchise Fee	135,000	Franchise Fee
<b>TOTAL SERVICES</b>		<b>\$173,808</b>	

Supplies

4580.3111	Ice, Cups, Etc.	250	
4580.3112	Fuel	4,000	
4580.3113	Oil & Grease	200	
4580.3114	Chemicals	8,500	
4580.3115	Postage	1,450	
4580.3120	Utilities	28,981	
4580.3160	Minor Tools & Equipment	500	
4580.3164	Parts & Materials	4,000	
4580.3170	Wearing Apparel	-	
4580.3172	Miscellaneous	500	
<b>TOTAL SUPPLIES</b>		<b>\$48,381</b>	

Capital Outlays

4580.4120	New Wastewater Lines	-	Listed in Capital Projects Tab
4580.4245	Future Capital Projects	50,000	Future WWTP sludge removal if FB<\$50k
4580.4600	Capital Outlays (See Comments)	10,000	Listed in Capital Projects Tab
<b>TOTAL CAPITAL OUTLAYS</b>		<b>10,000</b>	

Interfund Transfers

4580.5110	Debt Service (WWTP Sludge Bond)	36,362	Last Payment on Sludge Debt!!!!!!
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$36,362</b>	



Other Costs

4580.7300	Bad Debt Expense	-	
<b>TOTAL OTHER COSTS</b>		<b>\$0</b>	

<b>TOTAL Wastewater Department</b>	<b>\$268,551</b>	
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<b>TOTAL EXPENDITURES</b>	<b>\$268,551</b>	
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<b>WASTE WATER FUND EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$5,949</b>	
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**\*\*\* END OF WASTEWATER REPORT \*\*\***

<b>59 - Electric</b>
<b>Revenue</b>

Charges For Service

3440	Customer Service	2,500	
3441	Administrative Fee	2,000	
3442	Penalties & Interest	25,000	
3444	Sales	1,141,742	
3445	Power Cost Recovery Factor	1,768,715	
<b>TOTAL CHARGES FOR SERVICE</b>		<b>\$2,939,957</b>	

Miscellaneous Revenue

3811	Miscellaneous Revenue	5,000	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$5,000</b>	

<b>TOTAL REVENUES</b>	<b>\$2,944,957</b>	
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<b>Electric Expenses</b>
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Personnel Services

4590.1021	Executive	69,553	
4590.1022	Supervisor	-	
4590.1023	Clerical/Laborer	169,781	
4590.1100	Stand By	5,750	
4590.1110	Longevity	5,526	
4590.1120	Overtime	1,941	
4590.1200	Social Security	16,142	
4590.1210	Medicare	3,775	
4590.1215	LT/ST Disability Insurance	862	
4590.1220	Group Health Insurance	46,500	
4590.1230	Group Dental Insurance	2,258	
4590.1240	Retirement	41,370	
4590.1250	Unemployment Tax (SUTA)	260	
4590.1255	LifeFlight	275	
4590.1270	Certificate Pay	6,000	
4590.1280	Workers Comp	2,686	
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$372,680</b>	

Services

4590.2100	Engineering Services	4,500	
4590.2103	Medical Expense	-	
4590.2106	Financial Consultants	11,677	
4590.2130	Computer Service	38,000	
4590.2220	Building & Grounds	1,250	
4590.2224	Motor Vehicle Repair	7,000	
4590.2225	Heavy Equipment	2,500	
4590.2226	Machinery & Equipment	2,000	
4590.2228	Contracting Services	-	
4590.2310	General Liability Insurance	4,201	
4590.2311	Auto Liability & Phys. Damage	1,627	
4590.2320	Telephone	7,310	
4590.2321	Computer Access - Internet	2,201	
4590.2325	Radio Service	1,855	
4590.2330	Advertising & Public Notices	-	
4590.2350	Travel	500	
4590.2370	Education & Training	900	
4590.2371	Memberships	500	
4590.2380	Clean-up	4,500	
4590.2390	Franchise Fee	610,000	Franchise Fee
<b>TOTAL SERVICES</b>		<b>\$700,521</b>	

Supplies

4590.3111	Ice, Cups, Etc.	200	
4590.3112	Fuel	4,250	
4590.3113	Oil & Grease	200	
4590.3114	Chemicals	900	
4590.3115	Postage	1,800	
4590.3116	Office Supplies	3,000	
4590.3120	Utilities	2,198	
4590.3160	Minor Tools & Equipment	750	
4590.3164	Parts & Materials	35,000	
4590.3166	Meters	2,000	
4590.3170	Wearing Apparel	3,000	
4590.3172	Miscellaneous	500	
<b>TOTAL SUPPLIES</b>		<b>\$53,798</b>	

Capital Outlays

4590.4240	Computer Software	2,500	
4590.4600	Capital Outlays	45,000	
<b>TOTAL CAPITAL OUTLAYS</b>		<b>\$47,500</b>	

Other Costs

4590.7200	Programs		
4590.7300	Bad Debt Expense		
<b>TOTAL OTHER COSTS</b>		<b>\$0</b>	

<b>TOTAL Electric Distribution</b>	<b>\$1,174,499</b>	
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Services

4591.3100	Wholesale Electric Purchase	1,768,715	Projection from LCRA
<b>TOTAL SUPPLIES</b>		<b>\$1,768,715</b>	

<b>TOTAL Generation &amp; Transmission</b>	<b>\$1,768,715</b>	
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<b>TOTAL EXPENDITURES</b>	<b>\$2,943,214</b>	
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<b>ELECTRIC FUND EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$1,743</b>	
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**\*\*\* END OF ELECTRIC REPORT \*\*\***  
**\*\*\* END OF UTILITY FUND REPORT \*\*\***

# ECONOMIC DEVELOPMENT CORPORATION BUDGET FY2020

## EXECUTIVE SUMMARY FY2020

	FY19 Budget	FY20 Budget
<b>BEGINNING EDC FUND BALANCE</b>	<b>\$40,640</b>	<b>\$0</b>
<b>EDC FUND REVENUE</b>	<b>\$125,000</b>	<b>\$117,580</b>
<i><b>TOTAL ASSETS</b></i>	<b>\$165,640</b>	<b>\$117,580</b>
<b>TOTAL ALL EXPENSES</b>	<b>\$77,650</b>	<b>\$138,150</b>
<b>PROJECTED ENDING EDC BALANCE</b>	<b>\$87,990</b>	<b>(\$20,570)</b>

## Revenue FY2020

Account Number	Account Name	Budget 2019	Budget 2020
1001	EDC Sales Tax Revenue	125,000	117,580
1002	EDC Contributions	-	-
<b>TOTAL EDC REVENUE</b>		<b>\$125,000</b>	<b>\$117,580</b>

## EXPENSES FY2020

Expense Line Item Number	Account Name	Budget 2019	Budget 2020
<b>Administrative Services</b>			
2001	Legal Services	3,000	4,000
2002	Travel	4,000	4,000
2003	Office Supplies	300	300
2004	Bonding	1,850	1,850
2005	Filing Fees/IRS Filing Fees	-	500
2006	Miscellaneous	1,500	1,500
<b>TOTAL ADMINISTRATIVE SERVICES EXPENSES</b>		<b>\$10,650</b>	<b>\$12,150</b>

### Incentive Programs

3001	Business Expansion/Grants	-	34,000
3002	Façade Improvement Program	10,000	10,000
3003	Utility Deposit Loan Program	10,000	10,000
<b>TOTAL INCENTIVE PROGRAMS EXPENSES</b>		<b>\$20,000</b>	<b>\$54,000</b>

### Contract Services Support

4001	Retail Coach	12,000	11,500
4002	Audit	2,500	2,500
<b>TOTAL CHARGES FOR SERVICE</b>		<b>\$14,500</b>	<b>14,000</b>

### Capital Improvement Projects

5001	Business Infrastructure Install	11,000	
5002	Business Startup/Expansion Grants	10,000	-
5003	Capital Improvements	11,500	58,000
<b>TOTAL CAPITAL IMPROVEMENT PROJECTS</b>		<b>\$32,500</b>	<b>58,000</b>

### **TOTAL ALL EXPENSES**

**\$77,650**

**\$138,150**

**END OF FY20**