

CITY OF ELKHART

FY 2021-2022

ESTIMATED BUDGET FOR PUBLIC VIEWING - AUG 2021

(in advance of Public Hearing)

GENERAL FUND

	<u>Approved Budget</u> FY 20-21	<u>Projected</u> <u>Amounts</u> FY 20-21	<u>LINE ITEMS</u> <u>Projected Final</u> <u>Expenses</u>	<u>PROPOSED</u> <u>BUDGET FY 21-22</u>	<u>LINE ITEMS</u>
REVENUE:					
111010 Property Taxes	\$112,800.00	\$152,421.71		\$135,330.00	
Dedicated Property Taxes to Sinking Fund	\$15,000.00			\$15,000.00	
111015 Delinquent Taxes	\$5,000.00	\$5,000.00		\$5,000.00	
111020 Penalty & Interest	\$3,500.00			\$3,600.00	
111030 Sales Tax Income - General	\$125,000.00	\$69,167.58		\$144,000.00	
111080 Building Permits		\$185.00		\$300.00	
111085 Other Income (copies, faxes, etc)		\$164.48		\$600.00	
Other		\$8,811.26		\$600.00	
MISC (Notary, Bldg Permits, etc)	\$1,200.00	\$96.00		\$180.00	
111100 Interest Income		\$243.19		\$180.00	
111105 Child Trust Fund		\$667.64		\$600.00	
111110 Beautification, Parks, People, Decor Enforcement	\$2,000.00	\$1,160.00		\$2,400.00	
TOTAL ADMIN REVENUE:	\$264,500.00	\$237,916.86		\$309,690.00	
EXPENDITURES:					
1210 Personnel expenses	\$80,100.00	\$42,207.70		\$74,510.00	\$55,000.00
x 121010 Salaries & Wages			\$34,349.51		\$2,100.00
x 121050 Payroll Taxes			\$0.00		\$9,500.00
x 121055 Health & Life Insurance			\$4,983.94		\$850.00
x 121060 Workers Comp			\$0.00		\$4,500.00
x 121065 Retirement Expense			\$0.00		\$300.00
x 121070 Drug Testing, Physicals			\$127.37		\$300.00
x 121075 Background Checks			\$0.00		\$60.00

x 121080 Misc Employee Medical expense				\$558.00		\$600.00
x121090 Contract Labor (misc labor)				\$387.38		\$300.00
x121091 Employee Awards/Incentives/Recognitions						\$100.00
x121095 Payroll Processing				\$1,801.50		\$1,200.00
1220 Supplies & Materials			\$8,700.00	\$12,758.71		\$7,310.00
x122010 Office Supplies				\$7,239.66		\$2,500.00
x122020 Postage (Admin)				\$1,067.80		\$1,200.00
x122065 Misc Supplies/Materials				\$951.25		\$960.00
x122070 Equipment & Machinery				\$3,500.00		\$600.00
x122075 City Elections				\$0.00		\$1,800.00
x122080 City Council Meetings				\$0.00		\$250.00
1230 Services (Legal, Utilities, Contractual)			\$52,100.00	\$83,620.04		\$107,200.00
x123030 Professional Services (licensed, etc)				\$31,140.94		\$40,000.00
x123035 Legal Expense				\$17,172.11		\$18,000.00
x123040 Contract Labor (bookkeeping, acct, specialized)				\$2,189.44		\$6,000.00
x Security & Surveillance				\$1,790.37		\$3,300.00
x123050 Contractual - XEROX				\$3,090.50		\$3,100.00
x123055 Contractual - TMLIRP				\$7,209.56		\$10,000.00
x123060 Contractual - CYNERGY				\$12,107.38		\$12,000.00
x123065 Advertising				\$1,114.75		\$3,000.00
x123070 Utilities - Power (electricity)				\$0.00		\$4,000.00
x123075 Utilities - Gas (heating)				\$545.03		\$600.00
x123080 Utilities - Internet & Phones				\$7,259.96		\$7,200.00
1240 Membership & Subscriptions			\$24,000.00	\$21,801.32		\$23,670.00
x124010 City Website				\$549.45		\$720.00
x124015 Elkhart Volunteer Fire Dept				\$16,000.00		\$16,000.00
x124020 ACTAC Fees				\$0.00		\$1,200.00
x124025 ACCAD Fees				\$1,664.85		\$2,100.00
x124030 East TX COG				\$206.00		\$650.00
x124035 TX Municipal League (TML)				\$591.00		\$600.00
x124040 TMCA				\$75.00		\$100.00
x124045 TCMA				\$0.00		\$100.00
x124050 Travel & Training (Admin)				\$0.00		\$1,000.00
x124060 Memberships - Other				\$2,715.02		\$1,200.00
1250 Facilities Expenses			\$8,000.00	\$10,006.46		\$15,000.00
x125010 Buildings & Structures (remodel, etc)				\$5,000.00		\$1,500.00
x125015 Repairs & Maintenance				\$5,006.46		\$1,500.00
xProperty Purchase (payments, etc)						\$12,000.00
1260 Equipment (office, computers, software)			\$7,600.00	\$5,904.59		\$5,100.00
x126010 Furniture & Office Equipment						\$600.00

x126015 Computer Equipment				\$2,981.81		\$1,500.00
x126020 Computer Software				\$2,922.78		\$3,000.00
1270 Enforcement	\$49,000.00	\$2,163.62			\$48,900.00	
x127010 Vehicle Purchase & Repairs			\$0.00		\$10,000.00	
x127015 Vehicle Fuel & Misc Exp			\$299.71		\$2,200.00	
x127025 TCOLE			\$0.00		\$1,000.00	
x127030 Supplies (Enforcement)			\$200.00		\$500.00	
x127035 Postage (Enforcement)			\$50.45		\$1,000.00	
x127040 Uniforms (Enforcement)			\$0.00		\$600.00	
x127045 Payroll (Enforcement)			\$550.00		\$30,000.00	
x127046 Training & Travel (Enforcement)			\$400.00		\$1,400.00	
x127050 Municipal Judge			\$663.46		\$1,200.00	
x Municipal Court Expenses (Judge & Clerk)			\$0.00		\$1,000.00	
x127055 City Council Security			\$0.00		\$0.00	
1280 Community Improvement	\$20,000.00	\$31,095.46			\$28,000.00	
x128010 City Park (s) Expenses			\$21,452.69		\$20,000.00	
x128020 Elkhart Beautification			\$613.04		\$2,000.00	
x128025 Community Holidays/Festivals			\$8,474.54		\$6,000.00	
x128030 Public Recognitions & Honors			\$555.19		\$0.00	
Sinking Fund – Utility Project						
Transfer to Street Fund			\$15,000.00			
TOTAL ADMIN EXPENSES:	\$264,500.00	\$209,557.90			\$309,690.00	

FY 2021-2022

ESTIMATED BUDGET FOR PUBLIC VIEWING - AUG 2021

(in advance of Public Hearing)

	<u>Approved Budget</u> FY 20-21	<u>Projected</u> <u>Expenses</u> FY 20-21	<u>LINE ITEMS</u> <u>Projected Final</u> <u>Expenses</u>	<u>PROPOSED</u> BUDGET FY 21-22	<u>LINE ITEMS</u>
STREET FUND					
REVENUE:					
211025 Streets - Sales Tax Income	\$32,000.00	\$46,621.02		\$60,000.00	
211035 Streets - Right-of-Way fees	\$0.00			\$0.00	
Franchise Taxes	\$89,000.00	\$78,271.65		\$88,100.00	
x 211040 Centerpoint			\$8,502.15		\$12,000.00
x 211045 East Texas BB			\$1,050.00		\$1,500.00
x 211060 Oncor			\$65,453.28		\$70,000.00
x Windstream			\$2,847.51		\$4,000.00
x 211065 Zilo			\$418.71		\$600.00
Transfer from General Fund					
STREET FUND INCOME:	\$121,000.00	\$124,892.67		\$148,100.00	
EXPENDITURES:					
221025 Streets - Repairs & Maintenance	\$108,000.00	\$0.00		\$84,600.00	
221030 Streets - Utilities & Power	\$10,500.00	\$60,873.60		\$60,000.00	
221035 Insurance (TML-IRP)	\$2,500.00	\$2,845.08		\$3,500.00	
Dedicated Street Fund Expenses:	\$121,000.00	\$63,718.68		\$148,100.00	

FY 2021-2022

ESTIMATED BUDGET FOR PUBLIC VIEWING - AUG 2021

(in advance of Public Hearing)

Approved Budget is by Categories and not individual line items.)

<u>Approved Budget</u>	<u>Projected</u>	<u>LINE ITEMS</u>	<u>PROPOSED</u>	<u>LINE ITEMS</u>
<u>FY 20-21</u>	<u>Amounts</u>	<u>Projected Final</u>	<u>BUDGET FY 21-22</u>	
	<u>FY 20-21</u>	<u>Amounts</u>		

WSG FUND

WSG REVENUE:

Water Billing Income				
x 411010 Water Income	\$450,000.00	\$1,101,449.48	\$1,378,000.00	\$1,200,000.00
x 411015 Sewer Income	\$244,000.00			\$80,000.00
x 411020 Garbage Income	\$170,000.00			\$80,000.00
x 411045 Utilities - Sales Tax on Water Bills	\$100,000.00	\$16,333.37		\$18,000.00
411025 Water Taps (new meters)	\$3,500.00	\$3,197.85	\$7,200.00	
411035 Utilities - Late Fees				
411040 Utility Reconnect Fees				
411050 Utilities - Returned Check Fees				
411055 Utilities - Interest Income	\$1,000.00	\$287.09	\$300.00	
411060 Utilities - Other Income		\$14,454.00		
TOTAL WSG REVENUE	\$968,500.00	\$1,119,388.42	\$1,385,500.00	

Transfer from MM Account \$100,000.00

\$100,000.00

WSG EXPENDITURES:

4210 WSG - Personnel								
x WSG - Salaries & Wages	\$428,240.00	\$278,356.98	\$196,700.21		\$294,000.00			
x WSG - Overtime					\$5,000.00			\$5,000.00
x WSG - Payroll Taxes			\$4,103.91		\$22,600.00			\$22,600.00
x WSG - FICA taxes					\$22,600.00			\$22,600.00
x WSG - TxSUTA					\$220.00			\$220.00
x WSG - Health & Life Insurance					\$36,000.00			\$36,000.00
x Workers Comp			\$15,671.35		\$60,000.00			\$60,000.00
x WSG - Retirement Expense			\$5,446.14		\$7,200.00			\$7,200.00
x WSG - Drug Testing, Physicals, etc			\$7,164.40		\$240.00			\$240.00
x WSG - Background Checks			\$310.00		\$130.00			\$130.00
x WSG - Misc Employee Medical Expenses (ER, Shots, etc)			\$0.00		\$3,500.00			\$3,500.00
x WSG - Uniforms			\$1,673.10		\$500.00			\$500.00
x WSG - Contract Labor (Misc Non-Employee - 1099)			\$37,470.80		\$30,000.00			\$30,000.00
x WSG - Payroll Processing			\$9,817.07		\$12,000.00			\$12,000.00
4220 Supplies & Materials								
x WSG - Office Supplies	\$90,800.00	\$70,479.86	\$113.50		\$2,000.00			\$2,000.00
x WSG - Postage (billings, etc)			\$104.47		\$4,800.00			\$4,800.00
x WSG - Equipment & small equipment			\$22,291.29		\$20,000.00			\$20,000.00
x WSG - Chemicals			\$13,976.83		\$14,000.00			\$14,000.00
x WSG - Fuel, Lubrication, etc			\$10,635.10		\$9,000.00			\$9,000.00
x WSG - Other/Misc Supplies & Materials			\$21,860.19		\$30,000.00			\$30,000.00
x WSG - Equipment Renta			\$1,498.48		\$3,000.00			\$3,000.00
4230 Services (studies, testing, contractual)								
x WSG - Special Studies & Testing	\$310,800.00	\$278,702.11	\$18,030.72		\$20,000.00			\$20,000.00
x WSG - TCEO			\$3,337.40		\$1,000.00			\$1,000.00
x WSG - Water Production Reports			\$1,088.61		\$1,500.00			\$1,500.00
x WSG - Professional Services			\$35,891.61		\$10,000.00			\$10,000.00
x WSG - KSAP Professional Services			\$74,280.07		\$40,000.00			\$40,000.00
x WSG - Contractual - Garbage expense			\$114,297.08		\$120,000.00			\$120,000.00
x WSG - Contractual - Printing (bills, notices, etc)			\$0.00		\$2,000.00			\$2,000.00
x WSG - Contractual - TML/RP			\$16,000.00		\$15,000.00			\$15,000.00
x WSG - Communications (cell phones, Internet, etc)			\$1,595.44		\$800.00			\$800.00
x WSG - Travel & Training			\$439.29		\$600.00			\$600.00
x WSG - Contractual - other misc utilities			\$8,487.00		\$12,000.00			\$12,000.00
x WSG - Other Misc Services			\$4,977.39		\$0.00			\$0.00
x WSG - Advertising			\$277.50		\$500.00			\$500.00
x WSG - Security & Surveillance					\$0.00			\$0.00
4240 Subscriptions & Dues								
x WSG - RVS Annual Subscription	\$15,500.00	\$9,008.76						\$2,500.00
x WSG - Computer Equipment (for billing)								\$6,000.00
x WSG - Computer Software (for billing)			\$9,008.76					

x WSG - TRWA								\$1,000.00
x WSG - Misc Subscriptions & Dues								\$1,000.00
4250 Miscellaneous (credi card fees, refunds, etc)								
x WSG - Overpayment Refunds, Judgements, etc	\$7,000.00	\$14,536.54					\$17,000.00	\$0.00
x WSG - Bank Service Charges			\$135.00					\$0.00
x WSG - Freight & Shipping expenses								\$0.00
x WSG - Credit Card Fees					\$4,755.57			\$6,000.00
x WSG - Other Misc Expenses					\$56.07			\$1,000.00
x WSG - Truck Loan Payment					\$9,589.90			\$10,000.00
4260 Repairs & Maintenance								
x WSG - Motor Vehicle Repairs & Maintenance	\$60,000.00	\$5,772.97					\$115,000.00	\$4,000.00
x WSG - Facility Repairs & Maintenance			\$661.44					\$6,000.00
x WSG - Equipment Repairs & Maintenance			\$4,430.39					\$4,000.00
x WSG - Other misc Repairs & Maintenance			\$681.14					\$1,000.00
x WSG - Lagoon								
x WSG - Capital Expenditures - WSG								\$100,000.00
(Tractor Payoff(Building Improvements))								
4270 Special Funds								
x WSG - Water Improvement Special Projects	\$56,160.00	\$315,242.15					\$327,810.00	\$109,650.00
x WSG-- Water Improvement Grant expenses			\$281,661.00					\$43,160.00
x WSG - Sinking Fund for City Indebtedness			\$33,581.15					\$175,000.00
x WSG - Generator Grant expenses								
TOTAL WSG EXPENSES:	\$968,500.00	\$972,099.37					\$1,385,500.00	

FY 2021-2022

ESTIMATED BUDGET FOR PUBLIC VIEWING - AUG 2021

(in advance of Public Hearing)

	<u>Approved Budget</u> FY 20-21	<u>Projected</u> <u>Expenses</u> FY 20-21	<u>LINE ITEMS</u> <u>Projected Final</u> <u>Expenses</u>	<u>PROPOSED</u> BUDGET FY 21-22	<u>LINE ITEMS</u>
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CAPITAL IMPROVEMENT FUND:

DEDICATED SINKING FUND					
(Capital Improvement Fund)					
311025 Utility Fund Deposits - Specific Use		\$65,000.00		\$65,000.00	
311030 Property Tax Allocation - Specific Use		\$15,000.00		\$15,000.00	
311035 Other Sinking Fund Income					
31 TOTAL INCOME - SINKING FUND		\$80,000.00		\$80,000.00	
321025 - Annual Payment on Cert of Obligation		\$114,000.00		\$114,000.00	
321030 - Interest on Cert of Obligation		\$55,893.00		\$55,000.00	
Transfer to WSG Fun					
32 TOTAL EXPENSE - Capital Improvement Fund					
BEGINNING BALANCE SINKING FUND FY 20-21					
PROJECTED ENDING BALANCE - FY 20-21					

FY 2021-2022

ESTIMATED BUDGET FOR COUNCIL WORKSHOP - AUG 2021

	Approved Budget FY 20-21	Projected Plus/Minus FY 20-21	PROPOSED BUDGET FY 21-22
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BUDGET & EXPENDITURES ---- RECAP

GENERAL FUND - Income	\$264,500.00	\$237,916.86	\$309,690.00
GENERAL FUND - Expenses	\$264,500.00	\$209,557.90	\$309,690.00
STREET FUND - Income	\$121,000.00	\$124,892.67	\$148,100.00
STREET FUND - Expenses	\$121,000.00	\$63,718.68	\$148,100.00
WSG FUND - Income	\$968,500.00	\$1,119,388.42	\$1,385,500.00
WSG FUND - Expenses	\$968,500.00	\$972,099.37	\$1,385,500.00

OVERALL INCOME:	\$1,482,197.95		\$1,843,290.00
OVERALL EXPENSES:	\$1,245,375.95		\$1,843,290.00

Does NOT include the WCDGB grant fund

Community Development Fund is applied to WSG expenses for water upgrades not covered under the WCDGB grant.

(NOTE: The Income & Expense accounts on the final budget must match. Approval will be by category - not individual line items.)

Projected (guessimates) based on 10 & half months.