



The City of Cleburne

Annual Budget

Fiscal Year

20
21



August 6, 2020

To the Honorable Mayor and Members of the Cleburne City Council

Re: Fiscal Year 2021 Budget

Fiscal Year (FY) 2020 has been a tale of two very distinct times. The first half of the year was a continuation of the growth and prosperity that was sweeping the State. Unemployment was low, the economy was strong and most people were content. In March, a change took place due to the arrival of COVID-19. Uncertainty began to emerge as a statewide stay at home order was implemented for the majority of April. Some of our local businesses began to suffer and unemployment rates began to rise. By May, the economy began to reopen and a recovery of sorts was underway. As we move in to August, the “new normal” is beginning to set in as society learns to function while the virus continues. Unemployment rates are beginning to drop and most businesses have been able to implement creative, outside of the box methods to meet the needs of their customers and keep their companies afloat. Interestingly, with lower interest rates available the housing market has remained strong in Cleburne with construction starts for new single-family homes on pace to surpass last year’s record numbers. Also, sales tax revenues do not seem to have been significantly impacted so far as more people appear to be staying closer to home to do their shopping. It is still early and this could all change. As a whole, there is much to be grateful for as we have not been impacted as hard by COVID-19 as some other communities across the country. That said, we must also acknowledge there are those within our city who have suffered tremendous hardships.

We enter into this budget process with some level of uncertainty. Our past approach to conservative fiscal management has served us well and we are in a good position to weather a slowing economy while still meeting the needs of our community. Part of our preparation leading up to where we are today has included a mid-year reduction in spending in both operations and personnel through the delayed hiring of some vacant positions. This strategy in conjunction with a healthy fund balance and better than anticipated revenues allows the City the ability to cautiously, yet strategically carry forward with the progress we have achieved over the last several years. The objectives for the upcoming year remain consistent with the previous direction provided by Council as we focus on economic development, infrastructure projects, maintaining safe and clean neighborhoods, building a strong workforce, and enhancing the level

of care and maintenance for our City assets to include structures, grounds, vehicles and equipment.

The proposed budget for FY 2021 is based on conservative fiscal management practices and balances the needs of the community with available resources while adhering to the new conditions as set forth in Senate Bill 2 adopted by state legislators in 2019 and effective January 1, of 2020. It is founded primarily on the assumptions as discussed during the March 2, 2020 Council Workshop, as well as the Strategic Plan which outlines various projects addressing our key focus areas of Economic Development, Planning and Growth Management, Public Infrastructure Enhancements, Aesthetics/Quality of Life Programs, and Information Sharing/Communications. The budget assumptions include the following:

Revenue:

- No planned tax rate increase
- Conservative revenue estimates
- Continue pursuit of economic development opportunities
- Fee schedule revisions as appropriate
- Identify and implement operational cost savings initiatives
- Pursue grant opportunities
- Public / Private partnership opportunities

Expenditures:

- Continue to invest in our employees
 - Support current compensation plan
 - Adjust for cost of living expenses as warranted
 - Pay plan adjustments – Public Safety and specific job classifications
- Limited potential for new positions
- Invest in infrastructure, facilities, vehicles and equipment
- Enhance fund balance reserves where possible
- Begin next phase of construction for sewer treatment plant expansion and renovations

This year the City will experience another opportunity to reduce its ad valorem tax rate due in combination to new development, cost savings initiatives, a reduction in our debt payment and a modest increase in existing property values. Approximately \$41.5M in new construction value was added for calendar year 2020 equating to about \$270,143 in new M&O ad valorem revenue. In addition, existing property value increases will result in approximately \$480,500 in additional M&O revenue. Per the Johnson County Central Appraisal District (JCAD), the average market value of a home in Cleburne increased from \$134,119 in FY 2019 to \$137,853 in FY 2020 and one-cent on the tax roll is now worth \$196,676 compared to \$189,655 in FY 2020. The increase is a result of new home construction assessments coupled with a moderate rise in existing property values.

The proposed budget includes an ad valorem tax rate of \$0.760092. This represents a decrease of \$0.013114 from our current tax rate (\$0.773206) or approximately 1.31-cents per \$100 of valuation. For general comparison, the information below gives an idea of what the owner of an average valued home in Cleburne would see on their tax statement next year compared to this year, keeping in mind that assessed values will vary by property.

2019 Average Home Value per JCAD - \$134,119 / 100 x .773206 =	\$1,037.02
2020 Average Home Value per JCAD - \$137,853 / 100 x .760092 =	<u>\$1,047.81</u>
<i>Difference</i>	\$ 10.79 per year
	\$ 0.90 per month

This proposed budget continues our goal of protecting current assets while enhancing service levels. As I mention frequently, our greatest asset is our employees. This budget includes funding for a two and one-half percent (2.5%) merit (step) increase for our general employees, excluding sworn police and fire positions. For director level positions, the proposed increase is two percent (2.0%). The total increase is based on our existing annual step plan and has a total financial impact to the budget of \$376,085 (includes various funds such as General Fund, Water/Wastewater, 4B, and Airport). There is no cost of living adjustment (COLA) included and no new funded positions requested in the proposed FY 2021 budget.

Due in large part to previous financial constraints we have experienced considerable difficulty in competing with sworn police and fire and dispatcher salaries offered by many of our benchmark cities (Benbrook, Burleson, Cedar Hill, Greenville, Lancaster, Mansfield, Midlothian, Waxahachie, Weatherford). As a result, we have lost numerous public safety employees to these cities and other area communities. This loss is measured not only through the decrease in organizational continuity and institutional knowledge, but also in the cost and time associated with training these individuals. Beginning last fall, staff undertook the process of conducting a salary survey for all police, fire and dispatch positions with the goal of adjusting our pay scales to be more competitive in the market. Specifically, the goal is to place our public safety pay at or near the fifty-fifth (55th) percentile when compared to our benchmark cities. While we had hoped to implement this change within a single fiscal year, based on uncertainties resulting from COVID-19 our proposal now incorporates a two-year phased approach with one-half of the proposed increase occurring in each of the successive fiscal years. Total financial impact in FY 2021 is as follows:

▪ Police	\$371,293
▪ Fire	\$496,797
▪ Dispatch	<u>\$ 63,448</u>
<i>Total</i>	<i>\$931,538</i>

Overall personnel costs for FY 2021 are anticipated at \$31,688,376, an increase of \$1,472,794 or 4.8% from FY 2020. The majority of the increase (\$931,538) results from the proposed public safety pay plan adjustment.

In the FY 2020 budget, we were fortunate enough to experience a savings of approximately \$500,000 in health insurance costs. That savings was established as a reserve so the city could draw from it in future years as rates increased. This upcoming fiscal year we will experience an annual increase of \$126,014.27 or 4.3% in our medical insurance. As such, we will draw down this fund leaving a balance of approximately \$374,000. City contributions will increase from \$2.941M to \$3.067M. We will realize slight decreases in vision and Life/ADD/LTD resulting in total expenditures of \$86,457 with costs savings of approximately \$10,500. Our dental plan (\$246,145) and employee assistance program (\$7,692) remain unchanged.

Pension costs are anticipated to increase as a function of salaries. The City currently participates in the Texas Municipal Retirement System (TMRS) for all employees with the exception of firefighter positions which participate in the Cleburne Firefighter Relief and Retirement (FFR) Fund. TMRS contributions in FY 2021 are 16.38% as compared to 16.28% in FY 2020. Additionally, the City also participates in Social Security at the federally required rate of 6.2%. Total TMRS funding in FY 2021 is estimated at \$2,857,237 as compared to \$2,699,985 in FY 2020. For firefighters, the City will contribute 22.38% in FY 2021 as compared to 22.28% in FY 2020. This rate is a combination of the TMRS rate plus 6.0% as these employees do not participate in social security. Total FFR funding in FY 2021 is estimated at \$1,204,770 as compared to \$1,039,225 in FY 2020. The net pension liabilities are \$14,989,902 for TMRS and \$16,116,186 for FFR as of December 31, 2019 and reported in our 2020 Comprehensive Annual Financial Report (CAFR).

Budget Summary

The overall budget summary represents a synopsis of projected fund revenues, expenditures and balances for FY 2021. It includes anticipated fund balances generated for the current 2020 fiscal year accounted for at year-end, but does not include any excess that may be achieved in FY 2021 revenues.

CITY OF CLEBURNE
ALL FUNDS
Summary of Receipts & Disbursements
FY 2021

	General & Vehicle Replacement Funds	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Capital Project Funds	Total All Fund Types
Revenues	\$ 33,462,666	\$ 11,162,959	\$ 2,403,707	\$ 24,229,233	\$ 50,500	\$ 71,309,065
Transfers In	5,584,393	66,214	217,003	264,838	2,100,000	8,232,448
Total Revenues & Transfers In	39,047,059	11,229,173	2,620,710	24,494,071	2,150,500	79,541,513
Expenditures	40,555,486	10,107,777	2,787,974	20,875,726	3,220,000	77,546,963
Use of Fund Balance	-	-	-	-	-	-
Transfers Out	2,322,152	1,970,268	-	2,586,778	1,480,425	8,359,623
Total All Expenditures & Transfers Out	42,877,638	12,078,045	2,787,974	23,462,504	4,700,425	85,906,586
Revenues Over/(Under) Expenditures	(3,830,579)	(848,872)	(167,264)	1,031,567	(2,549,925)	(6,365,073)
Beginning Fund Balance	22,570,369	13,809,295	1,696,678	26,997,331	2,920,134	67,993,807
Reserves of Fund Balance	(10,803,898)	(273,200)	(1,529,414)	(16,562,139)	(245,949)	(29,414,600)
Ending Unreserved Fund Balance	7,935,892	12,687,223	0	11,466,759	124,260	32,214,134

It also assumes one-hundred percent expenditures for FY 2021 budgeted personnel and operating costs, and that all capital outlay projects will be completed. As a result, the estimated ending fund balance for FY 2021 is \$32,214,134 a decrease of \$444,684 from estimated ending fund balance for FY 2020. The decrease is primarily a result of the reduction in the Capital Projects Fund and the Enterprise Fund, coupled with an increase in the General Fund. The other categories remain relatively unchanged. Overall, fund balance reserves are projected to increase \$1,113,520 from the previous year.

Revenues

<i>Overall Budget</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$81,657,820	\$79,541,513

For FY 2021, total projected revenues decreased by \$2,116,307 to \$79,541,513. This decrease is primarily a reduction in transfers to the debt service fund and enterprise funds.

<i>General Fund</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$37,909,730	\$38,018,361

The projected General Fund revenue, including transfers, is \$38,018,361. This represents an increase of \$108,631 from the previous fiscal year. Transfers to the General Fund decreased approximately \$464,042 compared to FY 2020 offset by new ad valorem revenues and licenses and fees. The year-end fund balance above the required 90-day and contingency reserve is projected to increase by \$1,535,185 from \$4,296,145 as budgeted in FY 2020 to \$5,831,330 in FY 2021. The growth is primarily a result of cost savings achieved through vacant positions, a general reduction in expenditures and grant receipts during FY 2020.

<i>Water and Wastewater</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$23,335,812	\$22,837,468

The projected income in the Water and Waste Water Fund is anticipated to decrease by \$498,344 due to a reduction of transfers in and interest earnings and penalty charges. The ending fund balance projects an increase of \$1,291,206 due to a decrease in expenditures relating to last year’s bond sale and transfers out. The Fund remains very healthy and will allow the cash funding of future projects such as a portion of the west-loop reuse system and annual line replacement program.

<i>Airport Fund</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$935,545	\$735,545

Revenues in the Airport Fund are projected to decrease by \$200,000 as compared to FY 2020. The decrease is primarily a result of a continuing reduction in fuel sales. This is a trend that has been intensified by the COVID-19 pandemic as activity at the airport has decreased significantly. Staff is continuing to work on an economic development strategic plan for the Airport aimed at increasing revenue to the point the airport is self-funding and no longer requires a General Fund subsidy. The ending fund balance is projected to be zero.

<i>Utility Drainage Fund</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$640,120	\$622,620

The Utility Drainage Fund receipts for FY 2021 are projected at \$622,620, a slight decrease of \$17,500 from the 2020 fiscal year due primarily a reduction in interest earnings. The ending fund balance of \$1,645,888 represents an increase of \$399,331 from the previous fiscal year budget. Continuing to grow the fund balance will better position the city to cash fund future drainage projects.

<i>Vehicle Replacement Fund</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$1,057,339	\$1,028,698

As a reminder, the Vehicle Replacement Fund has historically been utilized to purchase new, and replacement vehicles and capital equipment. In past years, it has only been funded at a fifty percent (50%) replacement cost value while miscellaneous revenue of almost \$400,000 per year from a previous debt repayment agreement with Brazos Electric subsidized the fund. This funding ceased following FY 2018 and beginning in 2019 we are now funding at the full depreciation cost. Further, the fund is now only used for replacement of existing vehicles and capital equipment with new requests being considered as supplemental budget requests within the appropriate fund. Revenues to the fund for FY 2021 are projected to decrease by \$28,641. Substantive acquisitions in the upcoming fiscal year include a refuse truck for Sanitation and several police units. The fund balance is projected to increase by \$501,027 to \$2,197,205 in FY 2021 due to a reduction in the number of vehicles needing to be replaced this cycle.

<i>Capital Projects Fund</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$1,050,000	\$2,150,000

The Capital Fund is used for general capital projects. Most all projects have been completed or their funds encumbered until a future date. The focus remains on completing the railroad museum and the annual street repair program. Revenues increase by \$1,100,000 through a \$2,000,000 transfer from the General Fund unencumbered balance. As stated previously, since the decline of gas well royalties the General Fund unencumbered balance serves as the primary source to transfer monies into the Capital Fund now and in future years for continuation of the street repair program. The projected ending fund balance is \$1,435,756, a decrease of \$452,804 from FY 2020. The decrease is a direct result of the expenditure of funds necessary for the completion of approved projects.

<i>Hotel Occupancy Tax Fund</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$425,000	\$303,500

The Hotel Occupancy Tax Fund is derived from revenues generated through the seven percent (7%) hotel occupancy tax levied on customers. This fund has been hit especially hard by the COVID-19 pandemic. For FY 2021, revenue is anticipated to be \$303,500, a decrease of approximately \$121,500 versus the previous year. The fund balance is projected to increase by \$70,117 to \$352,122 for FY 2021. This increase is due primarily to a reduction in expenditures in FY 2020.

<i>4A Sales Tax</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$3,087,500	\$3,072,500

Revenues for the 4A Sales Tax Fund are projected to decrease by \$15,000 to \$3,072,500 for FY 2021 due to a reduction in interest earnings. The ending fund balance is anticipated to increase by \$297,513 for FY 2021 to \$5,625,259 as projected revenues outpace budgeted expenditures.

<i>4B Sales Tax</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$3,082,500	\$3,052,500

The 4B Sales Tax Fund revenue is projected to decrease by \$30,000 from the previous fiscal year due primarily to a decrease in interest earnings. Sales tax collections are anticipated to be flat. The ending fund balance net of debt reserves is projected to increase by \$598,606 to \$3,215,364 for FY 2021. This increase is tied primarily to a reduction in capital project expenditures versus FY 2020.

<i>Mineral Leases/Royalties Fund</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$257,000	\$102,000

The Mineral Leases and Royalties Fund revenue is not anticipated to meet revenue projections for FY 2020, falling short by \$139,314. Anticipated revenue for FY 2021 is \$102,000, a decrease of \$155,000 from the previous fiscal year’s budgeted amount. Revenues in this fund continue a pattern of reduction as gas prices and production remain low. The ending fund balance of \$112,966 for FY 2021 represents a decrease of \$137,614 due to the transfer of \$100,000 to the Capital Projects Fund for street repairs. Previous annual transfers were \$500,000; however, this fund is no longer financially capable of producing the necessary revenues to meet demand.

In general, when considering all funds, in the next fiscal year the city is projected to experience revenues that are generally flat or slightly below what was projected in FY 2020. This is not unexpected, as the economy has slowed due to the COVID-19 pandemic; however, our projections are still very respectable given the circumstances.

Expenditures

For FY 2021, total projected expenditures are \$85,906,586, representing a decrease of \$2,964,797 from FY 2020. This is primarily the result of a decrease in expenditures in the Water and Wastewater Fund for the wastewater treatment plant debt issuance in FYF 2020 and debt service fund payment.

<i>Total Budget</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$88,871,383	\$85,906,586

The proposed FY 2021 budget has no new full or part time budgeted positions included. An unfunded police services assistant (PSA) position has been incorporated into our staffing profiles and may be filled using funds from vacant police officer positions where appropriate. During times of staff shortages, the PSA would be a full-time, non-sworn position providing fieldwork and administrative tasks intended to alleviate some of the non-critical functions of uniformed officers until such vacancies can be filled.

<i>Budgeted FT Positions</i>	<u>FY 2020</u>	<u>FY 2021</u>
	342	342

General Fund

FY 2019
\$39,757,226

FY 2020
\$40,104,005

The projected General Fund expenditures, including transfers, is \$40,104,005. This represents an increase of \$346,779 from FY 2020. Major expenditures include: 1) personnel costs of \$27,146,795 representing an increase of \$1,192,251 (4.59%) from FY 2020. As mentioned previously, the majority of this increase is a result of the proposed pay plan adjustment for public safety officers and dispatchers; 2) funding in Non-Departmental of \$374,000 for Health Care reserves (not proposed to be expended in FY 2021; and 3) non-operating expenses related to capital equipment, building maintenance and other items (Supplemental Requests) of \$753,246.

Water and Wastewater

FY 2020
\$24,071,235

FY 2021
\$21,546,263

The projected expenditures for the Water and Wastewater Fund is \$21,546,263, a decrease of \$2,524,972 from FY 2020. The majority of the decrease can primarily be attributed to a reduction in transfers out, interest expense and fiscal charges and last year's one-time bond sale expenses related to the wastewater treatment plant project. Capital expenses consist primarily of the utility line replacement program (\$750,000) and SCADA system enhancements (\$97,703). Personnel expenditures are \$4,546,231, an increase of \$203,620 from the previous fiscal year.

Airport Fund

FY 2020
\$1,165,781

FY 2021
\$919,219

Projected expenditures for the Airport Fund are \$919,219, a decrease of \$246,562 from FY 2020. The decrease is primarily a result of a projected decrease in fuel purchases due to COVID-19 and completion of roof repair projects carried in the FY 2020 budget. Personnel costs for FY 2021 are \$275,645, an increase of \$6,723.

Utility Drainage Fund

FY 2020
\$1,019,700

FY 2021
\$862,603

The Utility Drainage Fund expenditures are \$862,603 for FY 2021, a decrease of \$157,097 from the previous fiscal year. The decrease is the result of completion of the Nottingway drainage project in FY 2020 and a portion of the East Cleburne drainage study. Projects for FY 2021 include the completion of the aforementioned study (\$103,371), the next phase of the Boone/Chase drainage improvements (\$150,000), as well as the lease purchase payment for the Gradeall (\$57,052).

Vehicle Replacement Fund

FY 2020
\$1,888,388

FY 2021
\$451,481

The Vehicle Replacement Fund is anticipated to expend \$451,481 in FY 2021, a decrease of \$1,436,907 from the previous year. This difference is primarily a result of the Quint Fire Engine purchased in FY 2020. Vehicle replacements of note include a sanitation truck, three police vehicles, and one truck each for Parks and Recreation, Engineering and Building Inspections.

<i>Capital Projects Fund</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$3,220,000	\$3,154,020

The Capital Fund is anticipated to expend \$3,154,020 in FY 2021. This represents a decrease of \$65,980 from the previous year. The bulk of the proposed FY 2021 expenditures are for continuation of the street improvement program (\$2,550,000), carry forward of the on-going railroad museum improvements (\$379,020), the City’s portion of a potential safe routes to school grant project (\$175,000) and funding for the Community Investment Fund project (\$50,000) with Christmas in Action.

<i>Hotel Occupancy Tax Fund</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$551,368	\$320,210

Hotel Occupancy Tax Fund expenditures are proposed at \$320,210, a decrease of \$231,158. Expenditures include funding for city promotional items and services including the Whistle Stop Christmas event, Market Square concerts, support of the Chisholm Trail Outdoor Museum, and for tourism related expenses as administered through the Cleburne Chamber of Commerce’s Convention and Visitor’s Bureau. The decrease is primarily a result of the completion of the previously funded LED signage project and a significant reduction in expenditures resulting from a decline in anticipated revenue.

<i>4A Sales Tax</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$2,597,773	\$2,601,389

The 4A Fund is anticipated to expend \$2,601,389 in FY 2021, an increase of \$3,616 from the prior fiscal year. Proposed expenditures include parkway/stadium related costs to include maintenance fund provision, enhancements, utilities, insurance, communications, fire alarm monitoring and general supplies (\$148,921), and debt service costs (\$2,452,468).

<i>4B Sales Tax</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$3,526,226	\$2,695,566

Expenditures within the 4B Fund are proposed at \$2,695,566, a decrease of \$830,660 from FY 2020. The decrease is a result of the completion of several FY 2020 capital improvement projects at Splash Station and the Sports Complex. The decrease is also due to the uncertainty of COVID-19 and its future impact on the economy. Given that the 4B Fund is supported solely through a ½-cent sales tax, a more conservative budgeting approach was undertaken. Should revenues remain strong, staff can approach both the 4B Board and City Council at mid-year to consider additional project opportunities.

<i>Mineral Leases/Royalties Fund</i>	<u>FY 2020</u>	<u>FY 2021</u>
	\$500,600	\$100,600

The Mineral Leases and Royalties Fund expenditures are \$100,600 for FY 2021, a decrease of \$400,000 from the previous year resulting from a significant and on-going reduction in revenues. Proposed expenditures are essentially the same as FY 2020 consisting almost entirely of the transfer to the Capital Projects Fund for street improvements (\$100,000).

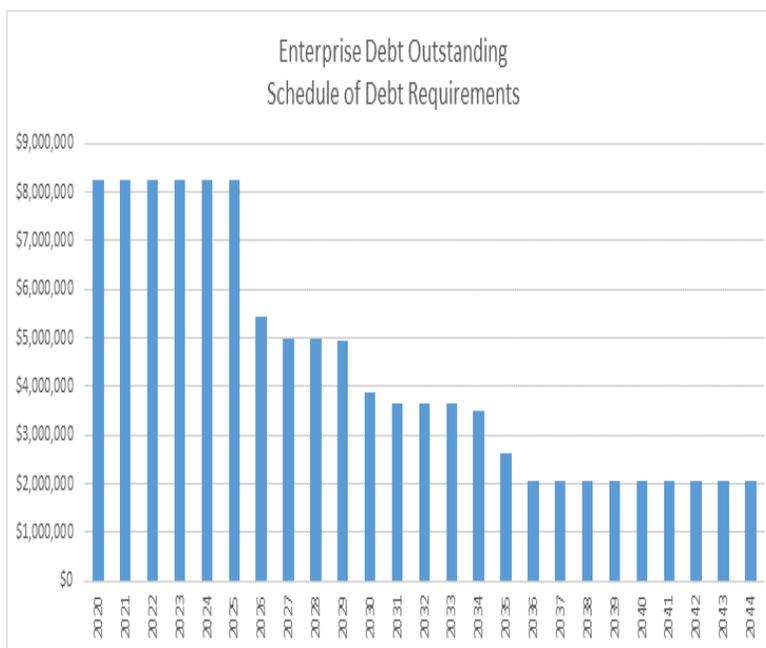
Overall, general operating expenses remain relatively flat with increases primarily within salaries and wages tied mainly to the proposed phase one public safety pay plan adjustment, and minor maintenance, equipment maintenance line items and supplemental requests. These increases are typical in nature, but have been scaled back slightly due to a more conservative budgeting strategy. They should, however, be anticipated in future years as we work to safeguard existing assets and enhance service levels. We continue to spend down existing capital fund balances as we experience a significant reduction in our mineral lease royalties. As a result, the Capital Projects Fund is now almost completely subsidized by the General Fund. Funding for most capital projects will decrease in future years without an increase in existing revenue or new sources of revenue; however, for the short term we continue to build our General Fund unencumbered reserves to help offset this decline.

Debt Service

The following is an overview of the city's debt service requirements for the upcoming fiscal year. It includes previous debt issued from all funds. There is no new ad valorem debt or Enterprise Fund debt planned for FY 2021. Debt was issued in FY 2020 for the wastewater treatment plant expansion/rehabilitation project to be funded in part through wastewater fees. When reviewing the following information, it is important to note that with the passage of SB 2 any portion of the tax rate that supports ad valorem debt may no longer be transferred to the M&O portion of the tax rate once that debt is retired.



Overall debt principal and interest for FY 2021 is \$14,000,186, representing a decrease of \$233,078 from FY 2020. The overall debt schedule remains relatively flat for FY 2021. Existing debt service payments will not begin to see a significant decrease until FY 2022 for ad valorem tax supported General Debt service and FY 2026 for Enterprise Debt service. Principal portions of the debt service payments for the wastewater treatment plant expansion/rehabilitation project will not begin until February of 2022 at which time they will be offset in part by a decrease in our Series 2013 Combination Tax and Revenue Refunding Bonds debt service payments.



An overview of our existing bond program with corresponding principal and interest payments for FY 2021 is provided below.

Fund	Bond Issue	Purpose	Original Issue Amount	Remaining Principal	FY 2021 Principal and Interest	Term Date
Ad Avalorem Tax - Debt Service	2010 GO Refunding Bonds	Refunded 2001 CO's for streets/fire stations/infrastructure	\$ 5,848,413	\$ 2,715,000	\$ 1,867,700	02/15/22
Ad Valorem Tax - Debt Service	2011 GO Refunding Bonds	Refunded 2004 CO's for gold course and streets	2,655,000	1,185,000	311,350	02/15/24
Ad Valorem Tax - Debt Service	2015 Combination Tax and Revenue Certificates of Obligation	Street Improvements - Nolan River	2,400,000	2,275,000	200,675	02/15/35
Sales Tax - 4B Corp	2017 Sales Tax Revenue Refunding Bonds	Refunded 2007 CO's for Sports Complex, Splash Station, Conference Center	12,985,000	10,870,000	1,092,800	02/15/32
Sales Tax - 4A Corp	2016 General Obligation Taxable Bonds	The Depot at Cleburne Station	24,875,000	22,855,000	1,976,326	08/15/36
Sales Tax - 4A Corp	2016 Taxable Sales Tax Revenue Bonds	Infrastructure surrounding The Depot at Cleburne Station	6,450,000	5,635,000	470,142	08/15/36
Water/Wastewater	2009A Water and Sewer Revenue Bonds	Engineering water inlet - Lake Pat Cleburne and water plant	1,180,000	65,000	65,695	02/15/21
Water/Wastewater	2009B Water and Sewer Revenue Bonds	Engineering - for additional water treatment plant located at Lake Whitney	4,750,000	545,000	279,122	02/15/22
Water/Wastewater	2010 Water and Sewer Revenue bonds	Construction of water treatment plant expansion	14,500,000	7,890,000	951,802	02/15/30
Water/Wastewater	2013 Water and Sewer Revenue Bonds	Land acquisition - Lake Whitney supply project	2,380,000	1,660,000	139,829	02/15/33
Water/Wastewater	2013 Combination Tax and Revenue Certificates of Obligation	Replacement of infrastructure, water tower, increase water supply	8,430,000	7,375,000	509,950	02/15/34
Water/Wastewater	2013 Combination Tax and Revenue Refunding Bonds	Refunded 2005, 2006 and 2009 bonds	37,390,000	19,535,000	5,371,825	02/15/26
Water/Wastewater	2015 Combination Tax and Revenue Certificates of Obligation	Water and sewer system extensions	6,685,000	5,890,000	435,950	02/15/35
Water/Wastewater	2019 Water and Sewer Revenue Bonds	Expansion of wastewater treatment plant	41,000,000	41,000,000	20,041	2/15/2044
Water/Wastewater	2020 Water and Sewer Refunding Revenue Bonds	Refunded 2009 and 2010 bonds	4,934,000	4,622,000	306,979	2/15/2029

Capital Requests, Supplemental and Large Operational Expenses

New and continuing substantive items within the budget are always a source of interest. Below is a listing of proposed FY 2021 citywide capital purchases, supplemental items and large operating expenses. While not inclusive of all requests, the listing represents the vast majority of substantive items.

Supplemental Requests

FY 2021

Fund	Department Name	Department Number	Description	New/Replacement	FY 2021 Supplemental Cost
General	City Secretary	01-34	Redistricting Project Following 2020 Census	R	\$ 23,810
General	Information Technology	01-38	Cityworks Software Implementation	N	49,940
General	Information Technology	01-38	NCTCOG 2021 Aerial Photography	R	26,000
General	Information Technology	01-38	Panic Button Software	N	13,150
General	Fire	01-47	3-Lucas Compression devices	N	47,331
General	Cemetery	01-52	Cemetery Office Roof Replacement	R	6,143
General	Conference Center	01-61	Mowing Contract	R	30,847
General	Library	01-63	Self Checkout	N	8,025
General	Museum	01-65	Layland Morter Repointing	R	67,000
General	Public Works	01-71	Street Survey (IMS Quote through NCTCOG Agreement)	R	60,000
General	Sanitation	01-91	Transfer Station Dedicated Residential Unloading Area (construction and Engineering)	R	421,000
General Subtotal					\$ 753,246
Vehicle Replacement	Parks and Recreation	03-53	Chevrolet 500HD	R	44,175
Vehicle Replacement	Police	03-41	Chevrolet Tahoe PPV	R	65,891
Vehicle Replacement	Police	03-41	Chevrolet Tahoe PPV	R	65,891
Vehicle Replacement	Police	03-41	Chevrolet Tahoe PPV	R	44,175
Vehicle Replacement	Engineering	03-72	Chevrolet 1500 Silverado	R	26,775
Vehicle Replacement	Inspections	03-76	Chevrolet 1500 Silverado	R	27,810
Vehicle Replacement	Sanitation	03-91	Crane Carrier	R	176,764
Vehicle Replacement Subtotal					\$ 451,481
4B Corporation	Sports Complex	4B	Mower Replacement	R	15,750
4B Corporation	Sports Complex	4B	H Frame Trash Cans	R	32,175
4B Corporation	Sports Complex	4B	Drainage and Sidewalk Grates	R	5,909
4B Corporation	Sports Complex	4B	Crushed Granite	R	4,320
4B Corporation	Booker T Washington Rec Center	4B	Front Entrance Doors	R	1,680
4B Corporation	Booker T Washington Rec Center	4B	StairMaster	R	8,900
4B Corporation	Booker T Washington Rec Center	4B	Landscaping Refurbishment	R	2,803
4B Corporation	Booker T Washington Rec Center	4B	Weight Room Mirror	R	1,718
4B Corporation	Splash Station	4B	Sand Change	R	39,248
4B Corporation	Splash Station	4B	Vortex Pump	R	9,005
4B Corporation	Splash Station	4B	Dome Lighting Posts	R	1,500
4B Corporation	Splash Station	4B	Crushed Granite	R	1,440
4B Corporation	Splash Station	4B	Pump Room Heaters	R	6,631
4B Corporation	Splash Station	4B	Lounge Chairs	R	2,739
4B Corporation	Railroad Museum	4B	AV Needs	R	40,000
4B Corporation	Railroad Museum	4B	FFE	N	40,000
4B Corporation	Railroad Museum	4B	Front Entrance Façade	N	46,000
4B Corporation	Railroad Museum	4B	Train Show Travel	N	400
4B Corporation	Railroad Museum	4B	Advertising Museum Expansion	N	800
4B Corporation Subtotal					\$ 261,018
4A Corporation	The Depot	1769-	The Depot Baseball Parking Lot Improvements	R	2,880
4A Corporation Subtotal					\$ 2,880
Miscellaneous Grant Fund	Streets	39-91	Dump Truck	R	160,000
Miscellaneous Grant Fund Subtotal					\$ 160,000
Utility	Water Distribution	60-83	Waterline Annual Replacement Program	R	750,000
Utility	Water Treatment	60-84	Water Treatment SCADA Upgrade	R	18,685
Utility	Water Treatment	60-84	Lake Aquilla Pump Station VFD Replacement	R	43,850
Utility	Water Treatment	60-84	Raw Water Supply Dam Actuator Valve	R	27,509
Utility	Water Treatment	60-84	Potassium Permanganate Feeder	R	31,340
Utility	Waste Water Treatment	60-97	Lift Station SCADA Integration	R	79,912
Utility	Waste Water Treatment	60-97	Wastewater Treatmet SCADA Upgrade	R	17,791
Utility Subtotal					\$ 969,087
Airport	Airport	61-54	Upgrade Call Boxes on Gates	R	35,000
Airport	Airport	61-54	Refurbish Restrooms	R	3,600
Airport Subtotal					\$ 38,600
Grand Total					\$ 2,476,312

As always, it is a pleasure and an honor to be directly involved in the development and review process of our proposed FY 2021 budget. As we work collectively to improve our community, using a team approach and shared direction we will continue to reinvent our local government to better adapt to current and future conditions while addressing on-going challenges. This proposed budget is intended to maintain the momentum gained during the past several years and continues to prepare us for future growth while accounting for the existing pandemic. The proposed budget provides the necessary funds to maintain a strong workforce, support current efforts relating to infrastructure maintenance and improvements, as well as allow for select capital replacement of vehicles and equipment.

We remain as an organization dedicated to serving the residents, businesses and visitors of the City of Cleburne in a manner that meets or exceeds expectations. The city's annual budget provides the basis by which we seek to achieve the goals set forth by City Council and accomplish our operational commitments to the community. In working with our various department directors and their staffs, I believe this proposed budget is fiscally responsible and represents the City Council's goals and objectives, and the desires of our community within the framework of available resources

It is my hope that this information is useful and informative as you prepare to deliberate the city's FY 2021 budget. My gratitude and appreciation to the Mayor and City Council for your ongoing direction and leadership, and to all of the department directors and staff for their many contributions and diligent work on the development of this financial document.

We look forward to participating in deliberations and working with the Mayor and City Council to adopt a budget that allows us to continue your vision for the City of Cleburne.

Sincerely,

Steven J. Polasek

Steve Polasek
City Manager



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CITY OF CLEBURNE

FY 2021 BUDGET AT A GLANCE

GENERAL FUND

Assumptions incorporated into the Budget:

Revenue: \$ 33,417,666

1. Property Tax Information: Current Taxes \$ 14,029,049, Delinquent Taxes \$50,000, Penalty and Interest \$50,000 and Vehicle Inventory Tax \$20,000 (FY 2021/Tax Year 2020)

2019 Tax Dollars per 1¢	\$ 189,655
2020 Tax Dollars per 1¢	\$ 196,676
FY 2019 Tax Rate	\$.773206/\$100 Valuation
2020 No-New-Revenue Tax Rate	\$.770197/\$100 Valuation
2020 Proposed Tax Rate	\$.760092/\$100 Valuation
2020 Voter-Approval Tax Rate	\$.766429/\$100 Valuation
2019 Taxable/Gross Assessed Valuation	\$ 1,932,296,471/\$ 3,033,030,566
2020 Taxable/Gross Assessed Valuation	\$ 1,996,949,770/\$ 3,101,436,751
2019 Increase/(Decrease) in Valuation	\$ 194,537,917/\$ 265,166,911
2020 Increase/(Decrease) in Valuation	\$ 64,653,299/\$ 68,406,185
2019 New Improvements	\$ 31,789,620
2020 New Improvements	\$ 41,579,682
2019 Tax Abatement Exemptions	\$71,078,861
2019 Tax Abatement Exemptions	\$71,021,744

Eligible exemptions provide the following tax reduction:

	2019	2020
	Property Tax Reduction	Property Tax Reduction @ Proposed Rate
General Homestead Exemptions	3.18¢ \$603,494	3.24¢ \$637,236
Over 65 Frozen Loss	3.46¢ \$657,106	3.29¢ \$647,809
Disabled Veterans Exemption	0.42¢ \$80,183	0.49¢ \$96,323

	2019 Property Tax Reduction	2020 Property Tax Reduction @ Proposed Rate
Agriculture Exemption	1.81¢ \$342,935	1.71¢ \$335,495
Tax Abatements	2.90¢ \$549,586	2.74¢ \$539,831

2. Non-Property Tax Information: \$ 9,218,500

a) Sales Tax \$ 6,010,000, Mixed Beverage Tax \$ 30,000

Sales tax collection rates are budgeted to increase by 1.2% due to trend

b) Franchise Fees \$ 3,178,500.

Major franchise fees include cable, electric, and gas that are calculated on the utilities gross sales. These fees provide for access and use of the city's right of ways. These revenues are projected to decrease due to legislative changes that become effective in FY 2020.

3. License & Fee Information \$528,799.

This revenue category is projected to increase slightly due to overall revenue trend related to new construction activity.

4. Charges for Service Information \$ 8,634,532.

This revenue category of accounts is projected to decrease due to projected revenues decreases at Splash Station, BTW and the Conference Center.

5. Fines \$ 713,000

Fine revenues are projected to be decrease slightly from FY 2020 estimates.

6. Miscellaneous \$ 173,786

Interest income is projected to be lower due to interest rates following due to COVID-19.

7. Use of Available Fund Balance \$0

There is no use of available fund balance in the General Fund included in budgeted revenues.

Charge for Services Provided by General Fund: \$ 4,600,695

1. The Enterprise Funds charge for service is budgeted at \$2,558,126. This charge is based on an allocation of those departments that provide service to the Enterprise Fund.

a. Water and Sewer Fund 60	\$2,320,559
b. Airport Fund 61	\$164,048
c. Drainage Fund 63	\$73,519

2. The Special Revenue Funds will transfer \$2,042,569 to the General Fund for the following programs:

1) 4B Sales Tax Fund 09 - \$1,336,659

- a. Net operational costs for the Splash Station - \$459,833
- b. Net operational costs for the Sports Complex - \$586,425
- c. Net operational costs for the BTW Rec Center - \$152,459

- d. Net operational costs for the Railroad Museum - \$30,000
- 2) Gas Well Administration Fund 23 - \$706,000
- 3) Court Security Fund - \$9,500

Expenditures: \$ 40,104,005

- 1. Salaries \$ 18,767,603

This budget includes a Public Safety pay plan adjustment and 2.5% step or merit increase. Employees may receive a step or merit increase if they are eligible.

- 2. Benefits \$ 8,379,191

The proposed insurance plan will result in a 4.3% overall increase in premium cost to the plan. In the FY 2020 budget, we were fortunate enough to experience a savings of approximately \$500,000 in health insurance costs. That savings was established as a reserve so the city could draw from it in future years as rates increased. This upcoming fiscal year we will experience an annual increase of \$126,014.27 or 4.3% in our medical insurance

The Texas Municipal Retirement System (TMRS) weighted average contribution rate increased from 16.188% for the FY 2020 Budget to 16.36% for the FY 2021 Budget. The contribution rate for the Fire Fighter's Retirement System increased from 22.21% for FY 2020 to 22.36% in FY 2021.

- 3. Other Expenditures \$12,957,210.

Total Capital and Supplemental Operating expenditures for the General Fund included in this budget are \$753,246. Included in Other Expenditures s \$983,698 to fund vehicle replacement depreciation payments.

Transfer out, Projection Reserve, Contingency, & Use of Available Fund Balance: \$9,591,377

- 1. The General Fund will transfer \$9,052 to the Miscellaneous Grant Fund to provide grant match funds for the bulletproof vest grant.
- 2. The General Fund will transfer \$2,000,000 to fund a street repair program.
- 3. The General Fund will transfer \$32,214 to the Housing Fund.
- 4. The General Fund will transfer \$246,938 to the Airport Fund.
- 5. The General Fund Projection Reserve is projected to be \$8,610,395 at September 30, 2020 and \$10,461,244 at September 30, 2021. These amounts meet the 90-day policy established by the Council.
- 6. The General Fund Contingency Reserve is budgeted at \$250,000.
- 7. There is no drawdown of Available Fund Balance included in the FY 2020 General Fund Budget.

ESTIMATED AD VALOREM TAX

REVENUE AND DISTRIBUTION

FY 2021

1¢ equals \$ 196,676

2020 TAX ROLL		Tax Rate
		.760092
Real Estate Values	\$	549,011,786
Improvement Values		1,914,601,772
Personal Property Values		637,823,193
Total Appraised Values (100%)		3,101,436,751
Less: Over 65 Homestead Exemptions (\$6,000/ea.)		13,534,922
Homestead Cap Loss - (Maximum 10% per year)		49,914,467
Disabled American Veterans Exemptions - % Percent Disability w/State		1,695,240
Disabled American Veterans Exemptions - Homestead		10,977,268
Total Exempt Property (Cities & Churches)		449,070,097
General Homestead (\$5,000 or 10% of value, but not less than \$5,000)		83,836,748
Tax Abatements		71,021,744
Pollution Control		16,490,540
Agricultural Productivity Loss		44,138,694
Taxable Frozen		312,538,426
Protested Property		30,186,820
Tax Increment Financing #1		18,574,718
Tax Increment Financing #2		16,042,572
Tax Increment Financing #3		16,406,588
Solar Wind Power		244,957
Total Exempt Proration		-
Total Exemptions		1,134,673,801
Net Assessed Value		1,966,762,950
Rate Per \$100 Valuation		0.760092
Subtotal		14,949,208
Plus Frozen Taxes		1,727,771
Total Levy Taxes		16,676,979
Percent of Collection		98.50%
Estimated Current Tax Collections		16,426,824
Estimated Delinquent Tax Collections		190,000
Estimated Total Tax Collections		\$ 16,616,824
PROPOSED DISTRIBUTION		
<u>GENERAL FUND</u>	<u>Rate</u>	<u>% of Total</u>
Current Tax		\$ 14,041,095
Delinquent Tax		156,443
Total General Fund	0.649701	85.48% 14,197,538
<u>GENERAL DEBT SERVICE FUND</u>		
Current Tax		2,385,729
Delinquent Tax		33,557
Total General Debt Service	0.110391	14.52% 2,419,286
<u>TOTAL GENERAL & GENERAL DEBT SERVICE</u>	0.760092	100.00% \$ 16,616,824
TAX INCREMENT FINANCING COLLECTIONS		
	Valuation	Collections
Tax Increment Financing #1	18,574,718	\$ 141,185
Tax Increment Financing #2	16,042,572	\$ 121,938
Tax Increment Financing #3	16,406,588	\$ 124,705

Taxing Units Other Than School Districts or Water Districts 2020 Tax Rate Calculation Worksheet

Date: 07/31/2020 11:33 AM

2020 City of Cleburne

817-645-0900

Taxing Unit Name

Phone (area code and number)

10 North Robinson Street, Cleburne, TX, 76033

www.cleburne.net

Taxing Unit 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 For 50-859 *Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Rollback Tax Rate Worksheet*. All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts*.

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.

STEP 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 year.

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 operation 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.

Line	No-New-Revenue Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17).	\$2,268,415,721
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 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 unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step	\$291,594,933
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,976,820,788
4.	2019 total adopted tax rate	\$.773206
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value:	
	A. Original 2019 ARB values:	\$0
	B. 2019 values resulting from final court decisions:	\$0
	C. 2019 value loss. Subtract B from A.[3]	\$0
6.	2019 taxable value subject to appear under Chapter 42, as of July 25.	
	A. 2019 ARB certified value	

Line	No-New-Revenue Rate Activity	Amount/Rate
		0
	B. 2019 disputed value:	0
	C. 2019 undisputed value Subtract B from A	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	0
8.	2019 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 7	\$1,976,820,788
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[4]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$633,670
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$8,509,409
	C. Value loss. Add A and B.⁶	\$9,143,079
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. Use 2019 market value:	\$1,045,440
	B. 2020 productivity or special appraised value:	\$2,580
	C. Value loss. Subtract B from A.	\$1,042,860
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$10,185,939
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$1,966,634,849
14.	Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100	\$15,206,138
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. [8]	\$9,173
16.	Taxes in tax increment financing (TIF) for tax year 2019 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 2020 captured appraised value in Line 18D, enter 0.[9]	\$387,277
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.	\$14,828,034
18.	Total 2020 taxable value on the 2020 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	\$2,259,889,340
	B. Counties Include railroad rolling stock values certified by the Comptroller's office	\$0
	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	\$1,746,700
	D. Tax increment financing Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 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]	\$51,023,878

Line	No-New-Revenue Rate Activity	Amount/Rate
	E. Total 2020 value Add A and B, then subtract C and D	\$2,207,118,762
19.	Total value of properties under protest or not included on certified appraisal roll. [13]	
	A. 2020 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]	\$70,435,914
	B. 2020 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]	\$0
	C. Total value under protest or not certified. Add A and B.	\$70,435,914
20.	2020 tax ceilings. Counties, cities and junior colleges 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 unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.	\$310,750,514
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.	\$1,966,804,162
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. [18]	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. [19]	\$41,579,682
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$41,579,682
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$1,925,224,480
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.	\$.770197 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate	

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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.

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.632971
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	1,976,820,788
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	12,512,702
31.	Adjusted 2019 levy for calculating NNR M&O rate. Add Line 31E to Line 30.	12,203,103
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	0
	B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019	7,438
	C. 2019 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 2020 captured appraised value in Line 18D, enter 0	317,037
	D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	-309,599
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	1,925,224,480
33.	2020 NNR M&O rate (unadjusted) Divide Line 31 by Line 32 and multiply by \$100.	0.633854
34.	Rate adjustment for state criminal justice mandate. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
	A. 2020 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
	B. 2019 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	0

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
35.	Rate adjustment for indigent health care expenditures Enter the rate calculated in C. If not applicable, enter 0	0.000000
	A. 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	0
	B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
36.	Rate adjustment for county indigent defense compensation Enter the lessor of C and D. If not applicable, enter 0	0.000000
	A. 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	0
	B. 2019 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, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	0.000000
37.	Rate adjustment for county hospital expenditures. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0
	A. 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	0
	B. 2019 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, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34, 35, 36, and 37	0.633854
39.	2020 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 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.656038
40.	Total 2020 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: (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.	

Line	Voter Approval Tax Rate Activity	Amount/Rate
	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. Enter debt amount	2,778,872
	B. Subtract unencumbered fund amount used to reduce total debt.	0
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	0
	D. Subtract amount paid from other resource	282,002
	E. Adjusted debt Subtract B, C and D from A	2,496,870
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	0
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	2,496,870
43.	2020 anticipated collection rate. 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%	115.00
	A. Enter the 2020 anticipated collection rate certified by the collector	115.00
	B. Enter the 2019 actual collection rate	116.00
	C. Enter the 2018 actual collection rate	115.00
	D. Enter the 2017 actual collection rate	116.00
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43.	2,171,191
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	1,966,804,162
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.110391
47.	2020 voter-approval tax rate	0.766429
48.	COUNTIES ONLY	
STEP 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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	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. Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95[3] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1,966,804,162
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.000000
53.	2020 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> .	\$.770197
54.	2020 NNR tax rate, adjusted for sales tax. Subtract Line 52 from Line 53.	\$.770197
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from	0.766430

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
	Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.766429

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection 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.

Line	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). [6] Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor collector with a copy of the letter.[7]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	\$1,966,804,162
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.766429

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-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 special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. Consult with legal counsel to ensure appropriate calculation of the unused increment rate.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

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. [41]

Line	Activity	Amount/Rate
61.	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.	0.000000
62.	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.	0.000000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.000000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	0.000000

STEP 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.[42]

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. [41]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.633854
67.	2020 total taxable value Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	1,966,804,162
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.025421
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i>	0.110391
70.	De minimis rate Add Lines 66, 68 and 69.	0.769666

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate 0.770197
Voter-Approval Tax Rate 0.766429
De minimis rate 0.769666

STEP 8: Taxing Unit Representative Name and Signature

print here Scott Porter
Printed Name of Taxing Unit Representative

sign here Scott Porter
Taxing Unit Representative

7/31/2020
Date

PROPERTY VALUATIONS
PROPOSED BUDGET TAX RATE AND PREVIOUS FIFTEEN YEARS

Fiscal Year	Assessed Value Real Property Amount	Assessed Value Personal Property Amount	Total Value	Total Exemption	Total Increment Financing Zone Value	Net Assessed Value	Change in Value from Prior Year	Percent Change from Prior Year	Effective Tax Rate Per \$100 Valuation	Approved Tax Rate Per \$100 Valuation
2006	\$ 1,202,307,460	423,353,669	1,625,661,129	(426,614,648)	(38,718,982)	\$ 1,160,327,499	(\$ 30,773,853)	(2.6%)	0.748108	0.748108
2007	\$ 1,248,973,312	503,707,775	1,752,681,087	(427,119,031)	(50,210,528)	\$ 1,275,351,528	\$ 115,024,029	9.9%	0.690118	0.714000
2008	\$ 1,418,371,211	632,668,853	2,051,040,064	(468,001,453)	(44,633,617)	\$ 1,538,404,994	\$ 263,053,466	20.6%	0.607783	0.650000
2009	\$ 1,504,784,933	840,878,896	2,345,663,829	(487,733,700)	(68,358,806)	\$ 1,789,571,323	\$ 251,166,329	16.3%	0.582462	0.620000
2010	\$ 1,604,681,999	847,857,310	2,452,539,309	(503,048,192)	(61,898,896)	\$ 1,887,592,221	\$ 98,020,898	5.5%	0.596500	0.620000
2011	\$ 1,622,285,209	687,159,008	2,309,444,217	(536,574,140)	(59,450,559)	\$ 1,713,419,518	(\$ 174,172,703)	(9.2%)	0.686446	0.706446
2012	\$ 1,675,730,154	715,878,939	2,391,609,093	(628,131,572)	(26,412,006)	\$ 1,737,065,515	\$ 23,645,997	1.4%	0.703312	0.719990
2013	\$ 1,718,782,297	682,142,501	2,400,924,798	(648,462,982)	(27,151,070)	\$ 1,725,310,746	(\$ 11,754,769)	(0.7%)	0.740743	0.740743
2014	\$ 1,776,863,348	639,832,747	2,416,696,095	(709,839,060)	(44,346,902)	\$ 1,662,510,133	(\$ 62,800,613)	(3.6%)	0.775212	0.804018
2015	\$ 1,766,178,934	637,074,824	2,403,253,758	(713,142,994)	(43,424,941)	\$ 1,646,685,823	(\$ 15,824,310)	(1.0%)	0.815834	0.804018
2016	\$ 1,888,173,274	638,040,098	2,526,213,372	(770,995,664)	(40,065,136)	\$ 1,715,152,572	\$ 68,466,749	4.2%	0.774420	0.804018
2017	\$ 1,891,877,852	594,299,814	2,486,177,666	(784,184,044)	(40,136,664)	\$ 1,661,856,958	(\$ 53,295,614)	(3.1%)	0.827837	0.804018
2018	\$ 2,044,356,497	547,936,611	2,592,293,108	(900,233,289)	(47,025,696)	\$ 1,645,034,123	(\$ 16,822,835)	(1.0%)	0.805158	0.804018
2019	\$ 2,163,473,211	604,390,554	2,767,863,765	(956,525,654)	(43,474,948)	\$ 1,767,863,163	\$ 122,829,040	7.5%	0.781990	0.804018
2020	\$ 2,392,199,459	640,831,107	3,033,030,566	(1,050,941,574)	(49,792,521)	\$ 1,932,296,471	\$ 164,433,308	9.3%	0.727714	0.773206
2021	\$ 2,463,613,558	637,823,193	3,101,436,751	(1,053,463,103)	(51,023,878)	\$ 1,996,949,770	\$ 64,653,299	3.3%	0.770191	0.760092

For FY 2021, Effective Tax Rate is now the No-New-Revenue Tax Rate

Fiscal Year 2021 / Tax Year 2020 Property Value Overview

	Estimated Tax Frozen Loss 2020	Tax Rate 2019	Tax Rate 2020	Certified 2019	Certified 2020	Change
Taxable Non-Frozen				1,982,088,992	2,047,973,648	
Taxable Frozen				288,985,424	310,750,514	
Taxable New HS Frozen				974,696	1,787,912	
Other Estimated Loses				-	-	
Total Taxable				<u>2,272,049,112</u>	<u>2,360,512,074</u>	
Taxable Value Frozen Loss	683,291.07	0.00773206	0.00760092	(84,984,549)	(89,080,028)	
Est Total Taxable				<u>2,187,064,563</u>	<u>2,271,432,046</u>	
Under Protest Loss				(35,749,992)	(30,186,820)	
Est Total Taxable				<u>2,151,314,571</u>	<u>2,241,245,226</u>	4.2%
TIF 1 Recapture				18,972,015	18,574,718	
TIF 2 Recapture				13,726,035	16,042,572	
TIF 3 Recapture				17,094,471	16,406,588	
Total Recapture				<u>49,792,521</u>	<u>51,023,878</u>	
New Value				31,794,516	41,579,682	
Average Home Value				134,119	137,853	
Net taxable value of properties under protest	100,622,734					
Estimated Minimum Taxable Value for Same Properties	<u>70,435,914</u>					
Loss	<u>30,186,820</u>					
				Market Values		
				<u>2019</u>	<u>2020</u>	
Residential				1,371,515,237	1,436,340,076	4.7%
Commercial				497,864,276	511,565,177	2.8%
Industrial				713,932,202	704,461,401	-1.3%
				<u>2,583,311,715</u>	<u>2,652,366,654</u>	2.7%

General Fund

Operating Budget FY 2021

Where it comes from Where it goes

Where it Comes From...

Property Taxes

Current & Delinquent Taxes 37.22%

Non-Property Taxes

Franchise Fees & Sales Taxes 24.25%

Licenses & Permits

All Permits, Fees and Community Development Licenses 1.39%

Fines & Forfeitures

1.88%

Charge For Services

Sanitation, Golf, Cemetery, Civic Center, Rent & Leases, Aquatics Facility 22.71%

Miscellaneous

0.46%

Transfers

From Special Revenue, Water & Sewer, Airport, & Drainage Utility Funds 12.10%

Total

100.00%

Where it Goes...

Public Safety

Police, Code Compliance, Ambulance Service, Fire Protection, Animal Services & Health 45.94%

Public Service

Golf, Pools, Library, Museum, Civic Center, Cemetery, Community Services, Building Services & Parks & Recreation 16.05%

Public Works

Street, Inspection, Fleet Maintenance, Engineering & Public Works 10.93%

Sanitation

10.03%

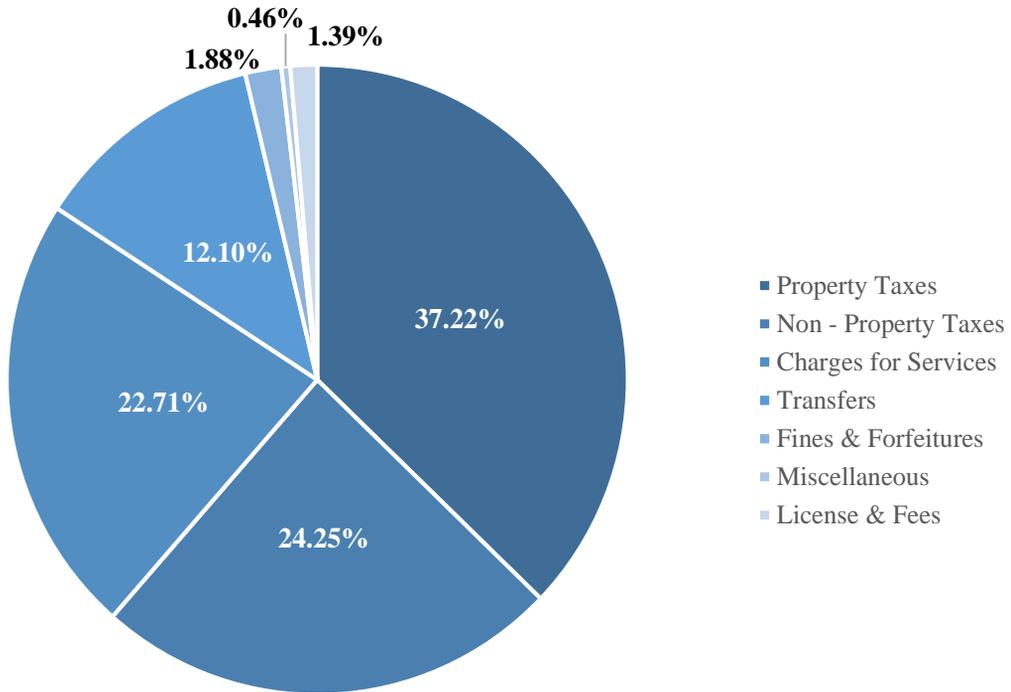
General Government

Council, City Manager, City Attorney, Human Resources, Finance, IT, City 17.06%

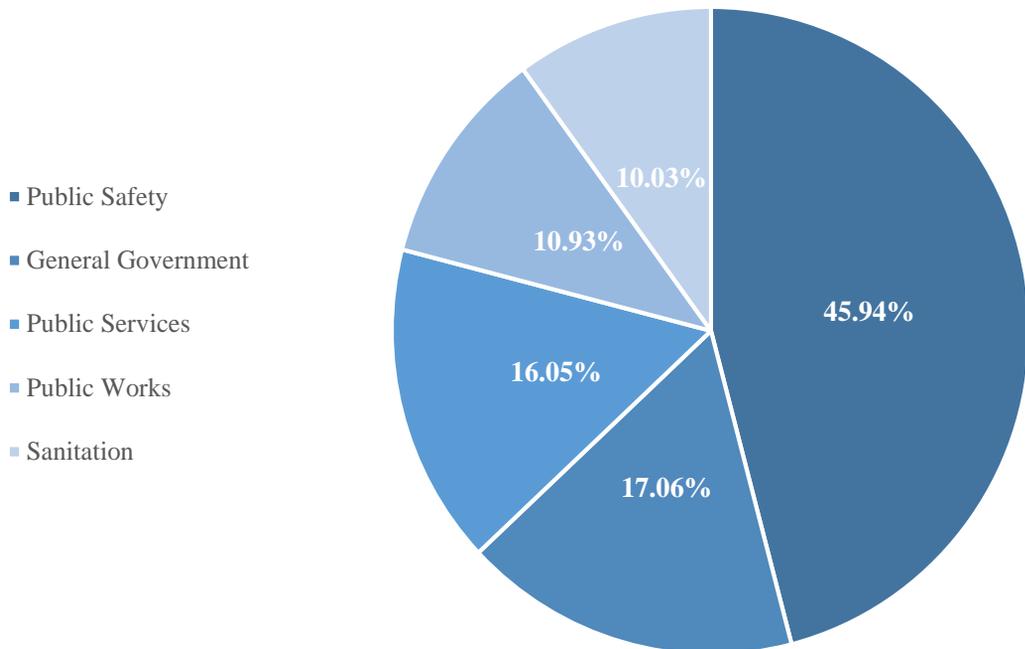
Total

100.00%

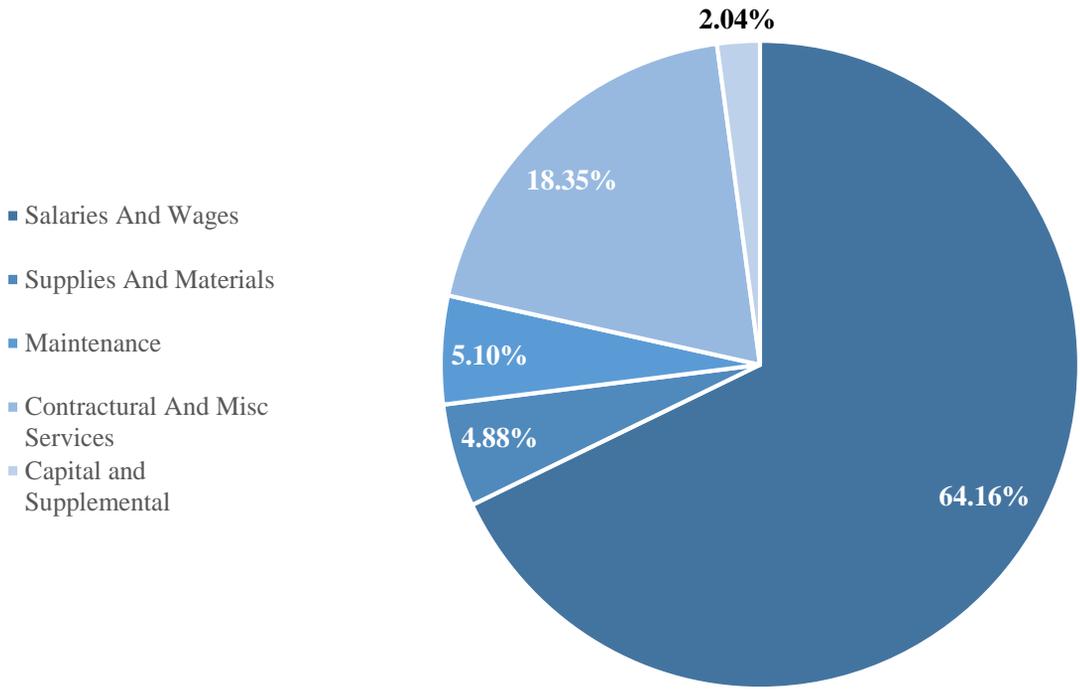
Where it Comes From...



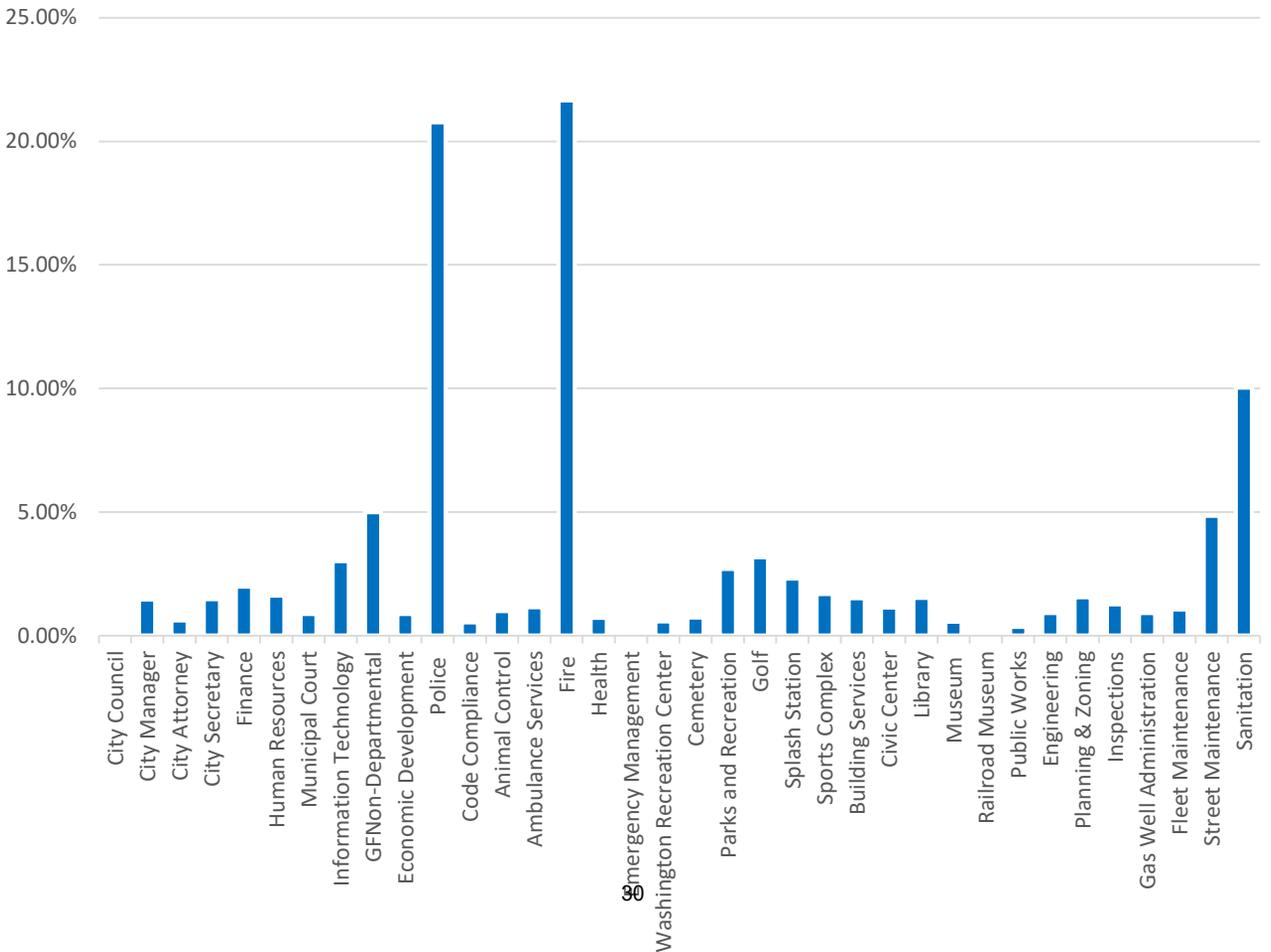
Where it Goes...



Where it Goes...



- Salaries And Wages
- Supplies And Materials
- Maintenance
- Contractural And Misc Services
- Capital and Supplemental



GENERAL FUND
Summary of Receipts & Disbursements
FY 2021

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
Beginning Unreserved Fund Balance	\$ 12,466,978	\$ 14,938,608	\$ 16,274,814	\$ 17,864,385	\$ 20,950,371
Receipts:					
Ad Valorem Taxes	12,190,787	12,707,804	13,278,365	13,533,898	14,149,049
Non-Property Taxes	9,257,188	9,838,149	9,171,000	9,482,119	9,218,500
Licenses & Fees	694,066	698,819	392,946	913,937	528,799
Charges for Service	8,050,065	8,691,414	8,811,682	8,009,632	8,634,532
Fines	744,052	720,874	752,500	676,000	713,000
Miscellaneous	441,096	708,634	438,500	325,599	173,786
Use of Available Fund Balance	-	-	-	-	-
Total Receipts:	31,377,254	33,365,692	32,844,993	32,941,185	33,417,666
Payment for Services Provided for by General Fund:					
Enterprise Funds	2,973,435	2,944,281	2,946,672	2,946,672	2,558,126
Special Rev. Funds	1,802,759	1,741,391	2,118,065	2,118,065	2,042,569
Total Transfer In:	4,776,194	4,685,672	5,064,737	5,064,737	4,600,695
Total General Fund Revenues and Transfers In	36,153,448	38,051,364	37,909,730	38,005,922	38,018,361
Expenditures:					
City Council	21,736	23,325	48,978	35,496	48,910
City Manager	442,167	495,364	583,013	513,303	573,744
City Attorney	252,911	211,629	228,005	266,080	244,015
City Secretary	491,057	476,596	501,148	383,205	581,840
Finance	672,295	654,846	726,304	677,604	781,440
Human Resources	499,590	537,841	634,237	559,127	635,489
Municipal Court	304,354	315,952	321,338	285,991	347,214
Information Technology	926,096	1,100,422	1,022,832	1,141,923	1,187,849
GFNon-Departmental	1,476,195	1,431,264	2,061,043	1,472,303	1,964,427
Economic Development	214,282	275,577	315,412	321,443	347,169
Total General Government	5,300,683	5,522,815	6,442,310	5,656,476	6,712,097
Police	7,352,266	7,444,137	7,789,649	6,602,772	8,172,139
Code Compliance	-	163,923	212,139	178,561	211,146
Animal Control	382,908	387,458	375,554	401,140	389,254
Ambulance Services	184,633	277,555	390,608	348,257	450,842
Fire	7,498,877	7,662,473	7,799,810	7,347,759	8,524,801
Health	366,793	291,460	266,078	250,244	285,238
Emergency Management	-	-	40,620	38,959	42,353
Total Public Safety	15,785,477	16,227,005	16,874,458	15,167,691	18,075,773
Washington Recreation Center	192,624	202,299	239,929	208,635	226,421
Cemetery	277,577	312,605	281,837	267,879	289,399
Parks and Recreation	765,171	887,072	1,040,796	1,001,400	1,060,295
Golf	1,121,417	1,155,011	1,211,153	1,031,561	1,244,963
Splash Station	760,387	590,997	856,051	547,270	911,588
Sports Complex	443,414	501,972	657,364	592,079	665,506
Building Services	400,775	501,972	657,364	681,464	595,290
Civic Center	399,601	394,083	437,417	666,463	447,750
Library	596,497	584,591	628,382	552,928	602,337
Museum	189,614	229,520	216,243	198,014	220,149
Railroad Museum	35,070	35,182	48,221	31,901	51,123
Total Public Services	5,182,147	5,395,303	6,274,757	5,779,594	6,314,821
Public Works	194,965	192,784	178,848	167,808	141,038
Engineering	180,840	255,679	347,607	195,415	359,367
Planning & Zoning	235,566	236,831	352,632	349,549	613,014
Inspections	449,649	465,116	473,908	450,055	498,376
Gas Well Administration	236,847	251,452	385,977	348,924	363,006
Fleet Maintenance	390,818	387,033	396,939	389,378	416,413
Street Maintenance	1,221,381	1,457,090	1,846,819	1,668,016	1,909,571
Total Public Works	2,910,066	3,245,985	3,982,730	3,569,146	4,300,785
Sanitation	3,720,171	3,824,768	3,859,925	3,805,205	3,947,284
Total Sanitation	3,720,171	3,824,768	3,859,925	3,805,205	3,947,284
FY 2020 Supplemental Expenditures	-	-	1,443,810	-	753,246
Total Departmental Expenditures	32,898,544	34,215,877	38,877,990	33,978,113	40,104,005
Transfers to Other Funds					
Enterprise Funds	-	-	-	-	-
Special Revenue Funds	50,328	184,878	127,440	127,440	75,214
Enterprise Funds	-	224,832	314,384	314,384	246,938
General Capital Fund -Streets	500,000	500,000	500,000	500,000	2,000,000
General Capital Fund -Other	232,946	-	-	-	-
Total Transfers Out	783,274	909,709	941,824	941,824	2,322,152
Total Expenditures and Transfers	33,681,818	35,125,586	39,819,814	34,919,937	42,426,157
Total Change in Fund Balance	2,471,630	2,925,778	(1,910,084)	3,085,985	(4,407,796)
Ending Total Fund Balance	\$ 14,938,608	\$ 17,864,385	\$ 14,364,730	\$ 20,950,371	\$ 16,542,574
Fund Balance Reserves:					
Projection Reserve - 90 Days	\$ 8,305,106	\$ 8,661,103	\$ 9,818,584	\$ 8,610,395	\$ 10,461,244
Contingency Reserve	-	250,000	250,001	250,000	250,000
Total Reserves	\$ 8,305,106	\$ 8,911,103	\$ 10,068,585	\$ 8,860,395	\$ 10,711,244
Unreserved Fund Balance	6,633,502	8,953,282	4,296,145	12,089,975	5,831,330

GENERAL FUND

Revenue By Source FY 2021

Source	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	PROJECTED FY 2020	BUDGET FY 2021
<u>PROPERTY TAXES</u>					
AD VALOREM TAXES - CURRENT					
0111-6101 Current Taxes	11,835,230	12,447,131	13,000,902	13,292,626	14,029,049
0111-6102 Delinquent Taxes	199,407	112,134	151,463	101,164	50,000
0111-6103 Penalty & Interest on Taxes	138,243	124,586	110,000	115,000	50,000
0111-6104 Collection Fees	-	0	0	0	0
0111-6107 Vehicle Inventory Overage	17,907	23,954	16,000	25,108	20,000
Total Property Taxes	12,190,787	12,707,804	13,278,365	13,533,898	14,149,049
<u>NON-PROPERTY TAXES</u>					
0111-6110 City Sales Tax	5,931,754	6,276,184	5,935,000	6,225,000	6,010,000
0111-6121 Bingo Franchise Tax	33,643	44,193	30,000	30,000	30,000
0111-6122 Cable TV Franchise Fee	220,387	193,209	190,000	190,000	190,000
0111-6123 Electrical Franchise Fee	1,740,169	1,797,979	1,750,000	1,740,553	1,750,000
0111-6125 Gas Franchise Fee	970,796	1,118,540	1,050,000	1,039,067	1,000,000
0111-6127 Sanitation Franchise Tax	173,980	179,462	168,500	168,500	168,500
0111-6128 Telephone Franchise Fee	137,194	177,787	0	55,000	40,000
0111-6140 Mixed Beverage Tax	49,265	50,796	47,500	34,000	30,000
Total Non-Property Taxes	9,257,188	9,838,149	9,171,000	9,482,119	9,218,500
<u>LICENSES & PERMITS & GRANTS</u>					
0113-6305 Garage Sale Permits	9,098	8,738	8,000	3,435	5,000
0113-6306 Contractor Registration Fees	35,680	38,700	34,650	37,519	37,000
0113-6308 Building Permits	200,615	167,262	136,000	143,103	145,000
0113-6311 Community Development Permi	457	88,858	-	130,000	80,000
0113-6318 Electrical Inspection Permits	36,534	42,822	53,458	54,342	55,000
0113-6329 Health Permits	47,900	52,409	49,000	54,500	54,500
0113-6349 Mechanical Permits	36,673	23,575	16,000	23,000	26,000
0113-6351 Moving Permits	-	-	-	-	-
0113-6362 Plumbing & Gas Permits	32,939	38,564	25,000	55,141	53,000
0113-6397 Zoning Permits	20,921	24,798	24,000	22,890	25,179
0113-6399 Miscellaneous Licenses & Permi	18,995	20,083	11,800	11,940	13,120
0114-64X) Grants	254,254	193,011	35,038	378,067	35,000
Total Licenses and Fees	694,066	698,819	392,946	913,937	528,799
<u>CHARGES FOR SERVICE</u>					
0115-6501 Administrative Fees	151,954	109,077	89,682	89,682	89,682
0115-6502 Additional Trash Carts	12,831	18,030	15,000	13,500	15,000
0115-6503 Extra Sanitation Pick Up	1,710	2,910	2,500	2,500	2,500
0115-6504 Golf Alcohol Sales	53,058	55,797	52,000	30,000	36,000
0115-6505 Golf Restaurant	95,914	87,299	75,000	42,000	45,000
0115-6506 Golf Course Pro Shop	76,571	74,632	65,000	43,500	45,000
0115-6507 Golf Course Revenues	551,122	556,855	510,000	425,000	348,000
0115-6509 Cemetery	169,841	144,401	125,000	102,000	102,000
0115-6531 Ambulance	963,887	1,216,536	1,200,000	1,200,000	1,201,200
0115-6533 BTW Gift Shop	2,661	2,711	2,500	2,200	2,300
0115-6534 BTW Admissions	28,248	29,710	30,000	18,000	22,000
0115-6535 BTW Classes/Programs	197	-	-	-	350
0115-6536 BTW Rentals	11,429	11,280	10,000	5,000	6,500

GENERAL FUND
Revenue By Source
FY 2021

Source	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	PROJECTED FY 2020	BUDGET FY 2021
<u>CHARGES FOR SERVICE (CONTINUED)</u>					
0115-6537 Rental - Civic Center	185,013	175,957	170,000	90,750	120,000
0115-6538 Rental - Senior Center	-	-	-	-	-
0115-6539 Rental - Other	70,725	67,376	55,000	64,000	64,000
0115-6551 Sani. - Commercial Collection	2,242,393	2,206,543	2,400,000	2,450,000	2,500,000
0115-6552 Sani. - Residential Collection	1,902,504	1,915,723	1,940,000	1,925,000	1,950,000
0115-6556 Transfer Station	901,910	1,348,754	1,380,000	1,400,000	1,500,000
0115-6559 Landfill	50,000	50,000	50,000	50,000	50,000
0115-6561 Pool Admission	187,029	157,638	171,000	10,000	140,000
0115-6562 Pool Rentals	16,963	47,010	15,000	6,000	40,000
0115-6563 Pool Concession	77,740	52,960	73,000	2,000	50,000
0115-6564 Pool Gift Shop	18,056	9,516	21,000	1,000	10,000
0115-6565 Pool Classes & Programs	23,867	1,611	23,000	500	10,000
0115-6568 Sports Complex Fees	57,666	62,778	62,000	27,000	35,000
0115-6598 Credit Card fee	5,295	5,040	5,000	-	-
0115-6599 Other Services	191,481	281,273	270,000	10,000	250,000
Total Charges for Service	8,050,065	8,691,414	8,811,682	8,009,632	8,634,532
<u>FINES AND FORFEITURES</u>					
0116-6611 Municipal Court Fines	704,565	671,697	710,000	657,000	670,000
0116-6647 Library Fines & Fees	18,524	18,361	18,500	19,000	19,500
0116-6683 Animal Shelter	20,568	28,751	23,500	-	23,500
0116-6699 Other Restitution	395	2,065	500	-	-
Total Fines	744,052	720,874	752,500	676,000	713,000
<u>MISCELLANEOUS</u>					
0117-6735 Interest - Investments	267,939	439,948	385,000	245,599	123,786
0117-6755 Interest - Notes	-	-	-	0	0
0118-6820 Contributions	-	-	-	0	0
0119-6914 Discounts Earned	6,304	785	500	0	0
0119-6935 Insurance/Damage Recovery	-	9,139	-	0	0
0119-6946 Lien Release or Payment	63,236	169,693	20,000	80,000	50,000
0119-6963 Prior Year Expenses Refunded	-	-	-	0	0
0119-6967 Receipts, Short/ (Long)	4	1,559	-	0	0
0119-6999 Other - Misc. Revenue	39,680	87,511	33,000	0	0
0124-7460 Capital Lease Proceeds	17,065	-	-	-	-
0126-7610 Sale of Assets	37,571	-	-	-	-
0126-7630 Sale of Scrap	9,297	-	-	-	-
Total Miscellaneous	441,096	708,634	438,500	325,599	173,786
<u>Use of Available Fund Balance</u>					
Use of Available Fund Balance	-	-	-	-	-
TOTAL REVENUES	31,377,254	33,365,692	32,844,993	32,941,185	33,417,666

CITY OF CLEBURNE
Recapitulation of Capital Outlay
FY 2021

Department Name	Description	New/Replacement	FY 2021 Supplemental Cost
General Fund			
City Secretary	Redistricting Project Following 2020 Census	R	\$ 23,810
Information Technology	Cityworks Software Implementation	N	49,940
Information Technology	NCTCOG 2021 Aerial Photography	R	26,000
Information Technology	Panic Button Software	N	13,150
Fire	3-Lucas Compression devices	N	47,331
Cemetery	Cemetery Office Roof Replacement	R	6,143
Conference Center	Mowing Contract Increase	R	30,847
Library	Self Checkout	N	8,025
Museum	Layland Morter Repointing	R	67,000
Public Works	Street Survey (IMS Quote through NCTCOG Agreement)	R	60,000
Sanitation	Transfer Station Dedicated Residential Unloading Area (construction and Engineering)	R	421,000
Total General Fund			\$ 753,246



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ENTERPRISE FUND
WATER - WASTEWATER: Fund 60
Summary of Receipts & Disbursements
FY 2021

	ACTUAL FY 2018	BUDGET FY 2019	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
Beginning Fund Balance	\$ 19,072,659	\$ 24,946,680	\$ 23,045,567	\$ 25,846,884	\$ 25,846,884	\$ 25,111,460
Receipts:						
Water Revenue	14,203,147	13,400,251	13,511,413	13,157,545	14,365,694	13,314,283
Wastewater Revenue	8,450,467	8,302,000	8,586,676	8,767,267	9,338,779	8,907,543
Water and Sewer Connections	97,035	79,290	150,347	90,000	150,000	150,000
Penalty Charges	291,124	315,000	310,989	295,000	202,090	185,000
Interest Revenue	326,043	293,414	510,821	450,000	268,038	113,742
Miscellaneous	135,993	136,000	188,929	151,000	84,483	149,000
Sale of assets	13,208	-	-	-	-	-
Total Receipts:	23,517,017	22,525,955	23,259,175	22,910,812	24,409,083	22,819,568
Transfers in	-	-	-	425,000	300,000	17,900
Total Income	23,517,017	22,525,955	23,259,175	23,335,812	24,709,083	22,837,468
Expenses:						
Water Distribution	987,456	1,139,960	1,066,593	1,131,141	1,049,969	1,128,517
Water Treatment	2,332,209	2,481,509	2,831,608	2,991,411	2,925,645	2,700,881
Wastewater Collection	775,138	923,731	923,864	957,868	834,410	1,031,574
Wastewater Treatment	1,975,113	2,215,306	2,249,443	2,453,313	2,360,589	2,538,110
Utility Billing	759,160	852,873	790,723	821,119	772,194	834,877
Non-Departmental	1,694,729	1,879,094	1,549,040	1,868,166	1,614,252	1,761,466
Interest Expense & Fiscal Charges	2,388,575	2,265,339	2,265,339	2,400,228	2,110,281	1,869,192
2020 Wastewater Treatment Plant Bond Sale	-	-	-	750,000	920,589	-
Capital Expenditures	427,904	1,308,146	412,715	1,096,278	346,278	969,087
Total Expenditures	11,340,284	13,065,958	12,089,325	14,469,525	12,934,207	12,833,704
Other Non-Operating & Transfers Out						
Debt Principal & Contractual Obligations	4,515,000	4,830,000	4,830,000	6,080,000	6,150,000	6,392,000
Transfers Out	3,535,437	3,541,837	3,538,533	3,521,710	3,521,710	2,320,559
Total Non-Operating & Transfers Out	8,050,437	8,371,837	8,368,533	9,601,710	9,671,710	8,712,559
Total Expenditures & Transfers Out	19,390,721	21,437,795	20,457,858	24,071,235	22,605,917	21,546,263
Change in Net Fund Balance	4,126,296	1,088,160	2,801,317	(735,424)	2,103,166	1,291,206
Fund Balance						
Debt Reserves	5,064,654	5,351,073	5,193,499	5,257,139	5,257,139	5,312,139
Capital Reserve	10,000,000	10,000,000	10,000,000	10,000,000	10,750,000	10,750,000
Contingency Reserve	500,000	500,000	500,000	500,000	500,000	500,000
Ending Unreserved Fund Balance	\$ 7,480,913	\$ 10,183,767	\$ 10,153,385	\$ 9,354,321	\$ 11,442,911	\$ 9,840,527
90 Days of Operating Expenditure Coverage	\$ 2,796,234	\$ 3,221,743	\$ 2,980,929	\$ 3,567,828	\$ 3,189,257	\$ 3,164,475
Reserves in Detail						
Rate Mitigation Reserve Balance	2,943,266	2,886,192	3,006,000	3,041,000	3,041,000	3,076,000
Senior Lien Debt Reserve	1,538,527	1,569,780	1,602,639	1,622,639	1,622,639	1,642,639
Net TWDB Payment Reserve	582,861	895,101	584,860	593,500	593,500	593,500
Capital Reserve	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Line Replacement Capital Reserve	-	-	-	-	750,000	750,000
Contingency Reserve	500,000	500,000	500,000	500,000	500,000	500,000
Total Reserves	\$ 15,564,654	\$ 15,851,073	\$ 15,693,499	\$ 15,757,139	\$ 16,507,139	\$ 16,562,139

ENTERPRISE FUND
WATER - WASTEWATER
Revenue By Source
FY 2021

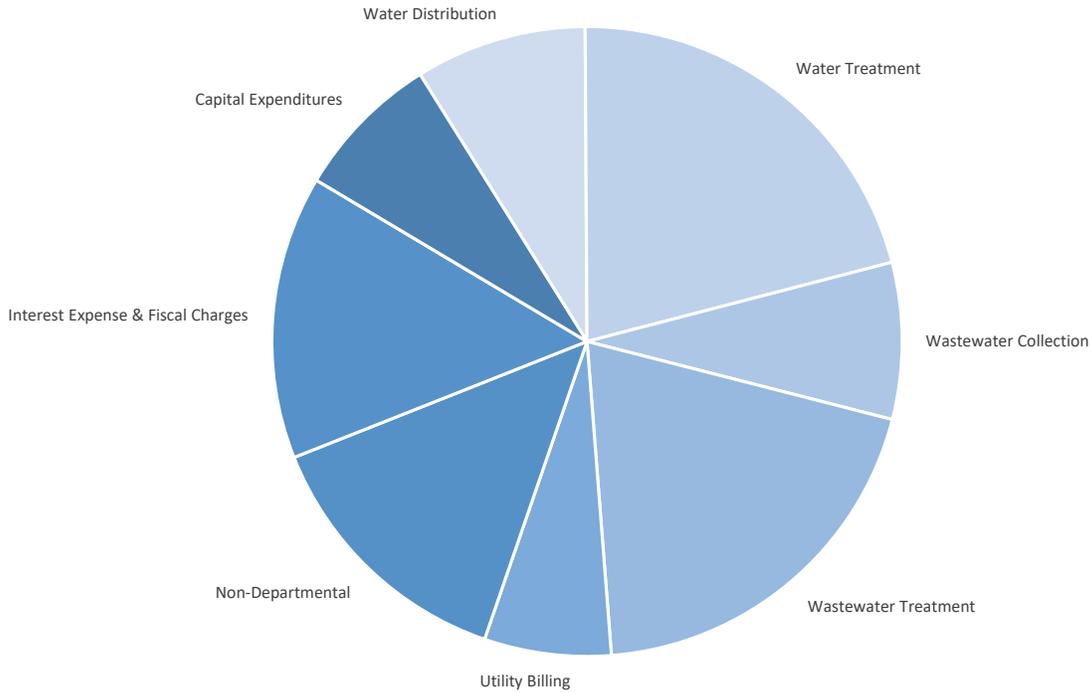
Code No.	Source	ACTUAL FY 2018	BUDGET FY 2019	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
CHARGES FOR SERVICES							
6015-6578	Reclaimed Water Revenue	\$ 12,326	\$ 5,251	\$ 5,251	\$ 3,000	\$ 9,792	\$ 5,000
6015-6579	Bulk Water Revenue	112,908	85,000	54,665	10,000	58,085	25,000
6015-6580	Water Metered Sales	14,077,913	13,310,000	13,451,497	13,144,545	14,297,816	13,284,283
6015-6581	Wastewater Sales	8,450,467	8,302,000	8,586,676	8,767,267	9,338,779	8,907,543
6015-6582	Taps and Connections	97,035	79,290	150,347	90,000	150,000	150,000
Total Charges for Services		22,750,649	21,781,541	22,248,436	22,014,812	23,854,473	22,371,826
CHARGES - OTHER							
6015-6587	Penalty Charge to Customer	291,124	315,000	310,989	295,000	202,090	185,000
6015-6598	Credit Card Fee	61,971	60,000	72,845	75,000	77,651	75,000
6015-6599	Miscellaneous Income	62,134	68,000	57,456	68,000	-	68,000
Total Charges - Other		415,229	443,000	441,290	438,000	279,741	328,000
INTEREST							
6017-6735	Interest on Investments	326,043	293,414	510,821	450,000	268,038	113,742
Total Interest		326,043	293,414	510,821	450,000	268,038	113,742
NON-OPERATING							
6019-XXXX	Non-Operating	11,888	8,000	58,628	8,000	6,832	6,000
6026-XXXX	Sale of Assets	13,208	-	-	-	-	-
Total Non-Operating		25,096	8,000	58,628	8,000	6,832	6,000
GRAND TOTALS		\$ 23,517,017	\$ 22,525,955	\$ 23,259,175	\$ 22,910,812	\$ 24,409,083	\$ 22,819,568

Water - Wastewater Fund Expenditures

Expenses By Department

FY 2021

	ACTUAL FY 2018	BUDGET FY 2019	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
Water Distribution	987,456	1,139,960	1,066,593	1,131,141	1,049,969	1,128,517
Water Treatment	2,332,209	2,481,509	2,831,608	2,991,411	2,925,645	2,700,881
Wastewater Collection	775,138	923,731	923,864	957,868	834,410	1,031,574
Wastewater Treatment	1,975,113	2,215,306	2,249,443	2,453,313	2,360,589	2,538,110
Utility Billing	759,160	852,873	790,723	821,119	772,194	834,877
Non-Departmental	1,694,729	1,879,094	1,549,040	1,868,166	1,614,252	1,761,466
Interest Expense & Fiscal Charges	2,388,575	2,265,339	2,265,339	2,400,228	2,110,281	1,869,192
2020 Wastewater Treatment Plant Bond Sale	-	-	-	750,000	920,589	-
Capital Expenditures	427,904	1,308,146	412,715	1,096,278	346,278	969,087
Total	\$ 11,340,284	\$ 13,065,958	\$ 12,089,325	\$ 14,469,525	\$ 12,934,207	\$ 12,833,704



ENTERPRISE FUND
MUNICIPAL AIRPORT: Fund 61
 Summary of Receipts & Disbursements
 FY 2021

	ACTUAL FY 2018	BUDGET FY 2019	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
Beginning Fund Balance	\$ 62,444	\$ -	\$ (74,971)	\$ -	\$ (940)	\$ 0
Receipts:						
Airport Rent	222,647	194,620	215,636	194,620	205,946	194,620
Mineral Lease & Royalty Revenue	50,743	30,000	21,034	20,000	19,371	15,000
Fuel Sales	680,334	802,000	535,381	717,925	410,370	522,925
Merchandise Sales	2,645	2,000	1,988	2,000	2,570	2,000
Miscellaneous Non-Operating Income	1,247	-	781	1,000	35	1,000
Interest on Investments	240	240	30	-	155	-
Total Receipts	957,856	1,028,860	774,850	935,545	638,447	735,545
Transfers In:						
Transfer In General Fund	-	54,904	224,832	314,384	196,602	246,938
Interfund Loan from Water & Sewer Fund	493,000	-	-	-	-	-
Contributions	2,084	-	1,909	1,500	2,522	1,500
Grants	20,738	50,000	42,833	50,000	129,778	50,000
Total Transfers In	515,822	104,904	269,574	365,884	328,902	298,438
Expenses:						
Salaries	160,802	178,358	175,440	182,531	182,531	187,094
Benefits	87,145	87,287	80,770	86,391	86,391	88,551
Supplies	30,427	27,204	26,311	30,267	27,500	30,315
Maintenance - Building	43,061	35,783	67,410	89,388	58,000	43,724
Maintenance - Equipment	22,685	15,885	13,582	56,075	35,000	12,425
Services	80,524	84,357	76,699	105,879	87,500	91,859
Miscellaneous Services	526,692	548,512	395,856	552,250	315,669	402,250
Capital Land, Structures & Equipment	500,965	32,700	10,646	63,000	60,778	63,000
Total Expenses:	1,452,301	1,010,086	846,714	1,165,781	853,369	919,219
Other Uses of Funds:						
Transfer to General Fund - 01	158,792	123,678	123,679	135,648	113,040	135,648
Interfund Loan Repayment	-	-	-	-	-	-
Total Other Uses of Funds	158,792	123,678	123,679	135,648	113,040	135,648
Total Expenses and Transfers	1,611,093	1,133,764	970,393	1,301,429	966,409	1,054,867
Change in Net Position	(137,415)	0	74,031	(0)	940	(20,883)
Ending Fund Balance	\$ (74,971)	\$ 0	\$ (940)	\$ (0)	\$ 0	\$ (20,883)

ENTERPRISE FUND
UTILITY DRAINAGE: Fund 63
Summary of Receipts & Disbursements
FY 2021

	ACTUAL FY 2018	BUDGET FY 2019	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
Beginning Fund Balance	\$ 981,649	\$ 1,274,460	\$ 1,274,460	\$ 1,626,137	\$ 1,626,137	\$ 1,885,871
Receipts:						
Drainage Utility Revenue	602,514	583,000	601,891	606,600	609,866	606,600
Penalty Charges	8,612	9,300	9,750	8,520	4,706	8,520
Non-Operating Revenues	-	-	-	-	-	-
Interest on Investments	18,442	18,000	34,605	25,000	19,647	7,500
Total Receipts:	629,568	610,300	646,246	640,120	634,219	622,620
Expenses:						
Salaries	-	-	-	40,000	-	40,000
Benefits	-	-	-	-	-	-
Supplies	12,985	15,800	15,421	15,800	7,500	15,800
Maintenance - Storm Sewer Systems	14,711	150,000	124,502	200,000	145,037	75,000
Maintenance - Equipment	8,877	9,000	7,088	22,425	13,085	9,731
Services	39,958	120,630	60,505	250,961	90,000	243,130
Eastside Drainage Study	-	-	-	133,000	29,629	103,371
Boone/Chase Drainage Improvements	-	-	-	150,000	-	150,000
Nottingway Drainage Structure Repair	-	-	-	95,000	-	95,000
Capital Land, Structures & Equipment	182,388	-	11,784	-	6,720	-
Total Expenses:	258,919	295,430	219,300	907,186	291,971	732,032
Other Uses of Funds:						
Transfer to Debt Service (Gradeall Lease)	-	-	-	30,000	-	57,052
Transfer to General Fund	77,838	75,269	75,269	82,514	82,514	73,519
Total Transfers	77,838	75,269	75,269	112,514	82,514	130,571
Total Expenses and Transfers	336,757	370,699	294,569	1,019,700	374,485	862,603
Change in Net Position	292,811	239,601	351,677	(379,580)	259,734	(239,983)
Ending Fund Balance	\$ 1,274,460	\$ 1,514,061	\$ 1,626,137	\$ 1,246,557	\$ 1,885,871	\$ 1,645,888

CITY OF CLEBURNE
Recapitulation of Capital Outlay
FY 2021

Department Name	Description	New/Replacement	FY 2021 Supplemental Cost
Enterprise Funds			
Water Distribution	Waterline Annual Replacement Program	R	750,000
Water Treatment	Water Treatment SCADA Upgrade	R	18,685
Water Treatment	Lake Aquilla Pump Station VFD Replacement	R	43,850
Water Treatment	Raw Water Supply Dam Actuator Valve	R	27,509
Water Treatment	Potassium Permanganate Feeder	R	31,340
Waste Water Treatment	Lift Station SCADA Integration	R	79,912
Waste Water Treatment	Wastewater Treatment SCADA Upgrade	R	17,791
Airport	Upgrade Call Boxes on Gates	R	35,000
Airport	Refurbish Restrooms	R	3,600
Airport	Facility Rehab	R	24,400
Drainage	Eastside Drainage Study	N	103,371
Drainage	Boone/Chase Drainage Improvements	R	150,000
Drainage	Nottingway Drainage Structure Repair	R	95,000
Total Enterprise Funds			\$ 1,380,458

CITY OF CLEBURNE
DEBT SERVICE FUND
FUND 2
FY 2021

The Tax Increment Financing (TIF) District was created to fund infrastructure improvements (streets, water and sewer lines, etc.) in the industrial park.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 970,945	\$ 1,274,803	\$ 1,636,946	\$ 1,636,946	\$ 1,696,678
REVENUES:	3,804,954	3,865,681	3,858,068	3,862,407	2,620,710
TAX RECEIPTS	2,900,627	2,943,547	2,912,643	2,946,803	2,383,707
TRANSFER IN OTHER FUNDS	880,424	880,424	910,425	880,424	217,003
INTEREST REVENUE	23,903	41,710	35,000	35,180	20,000
EXPENDITURES:	\$ (3,501,096)	\$ (3,503,538)	\$ (3,615,525)	\$ (3,802,675)	\$ (2,787,974)
PRINCIPAL REQUIREMENTS	3,058,452	3,176,973	2,611,312	2,938,462	2,404,368
INTEREST REQUIREMENTS	433,511	318,782	855,113	855,113	192,360
PAYING AGENT FEES	9,133	7,783	9,100	9,100	9,100
GRADEALL CAPITAL LEASE	-	-	65,000	-	57,052
FIRE TRUCK CAPITAL LEASE	-	-	75,000	-	125,094
ENDING RESERVED FUND BALANCE	\$ 1,274,803	\$ 1,636,946	\$ 1,879,489	\$ 1,696,678	\$ 1,529,414

CITY OF CLEBURNE

HOUSING

FUND 6

FY 2021

A grant fund using grant and local revenue for Housing and Urban Development (HUD) program expenditures. The Housing Choice Voucher Program is a federally funded program designed to assist the elderly, handicapped and families of very low income to obtain reasonable housing that is safe, decent, and sanitary. Rental payments are expended the first of every month directly to the landlord. Interested applicants are placed on a waiting list in order of date and time received until funding is available.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ (45,604)	\$ (57,114)	\$ 30,349	\$ 30,349	\$ 99,125
REVENUES:	1,457,875	1,560,180	1,527,351	1,535,455	1,688,977
VOUCHERED ADMIN	165,871	199,457	196,368	226,117	196,368
VOUCHERED HAP	1,284,299	1,289,654	1,292,769	1,254,833	1,454,395
PORT IN	-	93	-	-	-
FRAUD RECOVERY	7,205	8,229	6,000	7,039	6,000
TRANSFER IN	-	62,247	32,214	47,021	32,214
GRANTS					
INTEREST REVENUE	500	500	-	445	-
EXPENDITURES:	\$ (1,469,385)	\$ (1,472,717)	\$ (1,506,351)	\$ (1,466,679)	\$ (1,687,427)
SALARIES AND WAGES	113,084	117,357	114,238	116,785	125,958
BENEFITS	48,072	47,191	48,636	43,745	46,132
SUPPLIES AND MATERIALS	3,073	2,922	3,688	2,630	3,180
M&R - LAND, STRUCTURES AND	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	5,440	5,531	6,198	5,582	6,285
CONTRACTURAL AND MISC SERVICES	1,299,716	1,299,716	1,333,591	1,297,937	1,505,872
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-
ENDING FUND BALANCE	\$ (57,114)	\$ 30,349	\$ 51,349	\$ 99,125	\$ 100,675

CITY OF CLEBURNE
HOTEL/MOTEL TAX
FUND 7
FY 2021

The City of Cleburne has a 7% Hotel Occupancy Tax levied against its customers. That revenue is used for Chamber of Commerce expenses, City of Cleburne promotional and advertising expenses, as well as travel brochures.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 178,431	\$ 501,408	\$ 408,373	\$ 408,373	\$ 368,832
REVENUES:	763,250	522,035	425,000	361,200	303,500
TAX REVENUE - HOTEL/MOTEL	507,613	484,594	420,000	355,000	300,000
NON-OPERATING REVENUE	250,000	25,000	-	-	-
SALE OF ASSETS	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN	-	-	-	-	-
INTEREST REVENUE	5,637	12,441	5,000	6,200	3,500
EXPENDITURES:	\$ (440,273)	\$ (615,070)	\$ (551,368)	\$ (400,741)	\$ (320,210)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	16,500	1,975	4,000	-	4,000
M&R - LAND, STRUCTURES AND	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	10,497	-	-	-
ADVERTISING	-	-	-	100,000	-
CONTRACTURAL AND MISC SERVICES	423,773	451,785	447,368	300,741	316,210
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - IMPROVEMENTS	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	150,813	100,000	-	-
TRANSFER OUT	-	-	-	-	-
ENDING FUND BALANCE	\$ 501,408	\$ 408,373	\$ 282,005	\$ 368,832	\$ 352,122

CITY OF CLEBURNE
TRANSPORTATION
FUND 8
FY 2021

Fund 08 is a State/Local Rural Public Transportation Grant Fund using grant and local revenue for county-wide transportation system (bus) expenditures. These grant funds will provide mobility to the citizens of Johnson County an enhance the citizen's access to health care, shopping, education, employment, recreation, and public services. Currently there are no other means of public transportation in Johnson County. City/County transportation provides rural public transportation to a community of 167,301 and servicing 734 square miles and urban public transportation to a community of 46,145 and servicing 36 square miles.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 279,480	\$ 245,247	\$ 340,825	\$ 340,825	\$ 509,689
REVENUES:	1,081,807	1,217,084	1,383,349	1,340,455	1,209,007
SECTION 5307 GRANT	115,068	105,215	85,016	160,386	85,016
SECTION 5311 GRANT	365,401	450,894	546,505	391,140	89,505
SECTION 5310 GRANT	44,861	39,405	-	-	-
SECTION 5311 TX RURAL GRANT	309,553	382,734	369,361	329,058	369,361
CARES ACT GRANT	-	-	-	160,000	457,000
AREA AGENCY ON AGING GRANT	9,357	11,702	11,921	11,880	11,921
SERVICE, PASSENGER FARES	81,625	83,901	90,000	65,000	65,000
SERVICE, OTHER	10,190	10,115	10,800	9,865	10,800
CONTRIBUTIONS	107,439	112,537	119,404	51,500	119,404
TRANSFER IN	-	-	-	-	-
NON-OPERATING INCOME	1,000	2,737	-	11,126	-
5339 GRANT	-	14,582	149,342	149,000	-
SALE OF ASSETS	35,854	-	-	-	-
INTEREST REVENUE	1,459	3,262	1,000	1,500	1,000
EXPENDITURES:	\$ (1,116,040)	\$ (1,121,506)	\$ (1,420,387)	\$ (1,171,591)	\$ (1,271,045)
SALARIES AND WAGES	596,058	591,791	670,931	542,315	670,931
BENEFITS	263,302	270,655	289,000	249,121	289,000
SUPPLIES AND MATERIALS	142,312	129,802	168,700	108,218	168,700
M&R - LAND, STRUCTURES AND	2,595	3,373	2,500	2,500	2,500
M&R - EQUIPMENT AND VEHICLES	68,684	73,026	92,763	84,386	92,763
CONTRACTURAL AND MISC SERVICES	42,038	37,226	46,100	35,000	46,100
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	14,582	149,342	149,000	-
TRANSFER OUT	1,051	1,051	1,051	1,051	1,051
RESTRICTED FUND BALANCE	\$ 245,247	\$ 340,825	\$ 303,787	\$ 509,689	\$ 447,651
COMMITTED FUND BALANCE					
ASSIGNED FUND BALANCE					
ENDING FUND BALANCE	\$ 245,247	\$ 340,825	\$ 303,787	\$ 509,689	\$ 447,651

CITY OF CLEBURNE
4B ECONOMIC DEVELOPMENT CORPORATION
FUND 9
FY 2021

This fund is used to account for the proceeds of the 4B Sales Tax. On August 11, 2001, the citizens of Cleburne approved a 1/2 cent sales tax increase. This sales tax has funded construction of Splash Station, the Cleburne Sports Complex, Cleburne Conference Center and Theatre, Booker T Washington Rec Center, Railroad museum and several parks improvements throughout the City. 4B Sales tax funds are also used to fund the maintenance and operation expenses of these projects that are budgeted in the General Fund through a transfer to the General Fund.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING TOTAL FUND BALANCE	\$ 2,196,621	\$ 2,964,709	\$ 3,606,884	\$ 3,606,884	\$ 3,404,830
REVENUES:	3,116,720	3,261,595	3,082,500	3,134,063	3,052,500
SALES TAX REVENUE	3,030,955	3,196,231	3,027,500	3,097,500	3,027,500
PROCEEDS FROM BOND SALES	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
INSURANCE RECOVERY	51,100	-	-	-	-
BOND PREMIUM	-	-	-	-	-
MISCELLANEOUS INCOME	-	-	-	.	.
INTEREST REVENUE	34,665	65,364	55,000	36,563	25,000
EXPENDITURES:	\$ (2,348,632)	\$ (2,619,420)	\$ (3,526,226)	\$ (3,336,117)	\$ (2,695,566)
WORKERS COMPENSATION	-	-	-	-	-
ADMINISTRATIVE COST ALLOCATION	151,954	109,077	86,982	86,982	107,852
CONTRACTUAL & MISCELLANEOUS	3,400	1,701	1,679	1,522	1,679
BOOKER T WASHINGTON	13,439	9,725	8,700	2,515	15,101
SPLASH STATION	43,827	283,061	278,000	307,070	60,563
SPORTS COMPLEX	-	141,064	365,000	337,329	58,154
RAILROAD MUSEUM	-	700	270,000	84,833	127,200
PARKS & REC	-	-	25,000	25,000	-
CAPITAL LEASE - EQUIPMENT BTW	18,069	18,069	-	-	-
DEBT SERVICE BOND PRINCIPAL	675,000	705,000	735,000	735,000	765,000
DEBT SERVICE BOND INTEREST & FISCAL FEES	418,961	391,906	361,800	361,800	331,800
TRANSFER OUT	1,023,983	959,117	1,394,065	1,394,065	1,228,217
DEBT RESERVE	281,745	273,226	273,200	273,200	273,200
ENDING UNRESERVED FUND BALANCE	\$ 2,682,964	\$ 3,333,657	\$ 2,889,958	\$ 3,131,629	\$ 3,488,564

CITY OF CLEBURNE
LAW ENFORCEMENT OFFICER STANDARDS
FUND 10
FY 2021

The Texas Commission on Law Enforcement (T.C.O.L.E) Fund is used as necessary for continuing education and training, as determined by the agency head, for full time law enforcement support personnel.

	ACTUAL FY 2018	ACTUAL 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 11,230	\$ 12,192	\$ 14,533	\$ 14,627	\$ 11,127
REVENUES:	\$ 4,912	\$ 4,941	\$ 3,994	\$ 3,860	\$ 3,785
TX LAW ENFORCEMENT - POLICE	4,676	4,620	3,709	3,685	3,685
TX LAW ENFORCEMENT - FIRE	-	-	-	-	-
NON-OPERATING REVENUE	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN	-	-	-	-	-
INTEREST REVENUE	236	321	285	175	100
EXPENDITURES:	\$ (3,950)	\$ (2,600)	\$ (3,900)	\$ (7,360)	\$ (3,680)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	-	-	-	-	-
M&R - LAND, STRUCTURES AND	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	3,950	2,600	3,900	7,360	3,680
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-
RESTRICTED FUND BALANCE	\$ 12,192	\$ 14,533	\$ 14,627	\$ 11,127	\$ 11,232
ENDING FUND BALANCE	\$ 12,192	\$ 14,533	\$ 14,627	\$ 11,127	\$ 11,232

CITY OF CLEBURNE**T.I.F. DISTRICT #1****FUND 11****FY 2021**

The Tax Increment Financing (TIF) District was created to fund infrastructure improvements (streets, water and sewer lines, etc.) in the industrial park.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 1,275,261	\$ 1,544,764	\$ 1,772,236	\$ 1,772,236	\$ 2,001,568
REVENUES:	271,303	272,315	261,698	242,992	225,950
TAXES, AD VALOREM, CITY	158,093	148,912	146,693	146,785	143,621
TAXES, AD VALOREM, COUNTY	89,351	84,305	80,005	75,207	78,330
INTEREST REVENUE	23,859	39,098	35,000	21,000	4,000
EXPENDITURES:	\$ (1,800)	\$ (44,843)	\$ (295,395)	\$ (13,660)	\$ (2,227,518)
SPARKS DRIVE CONNECTION	1,800	44,843	295,395	13,660	2,227,518
ENDING FUND BALANCE	\$ 1,544,764	\$ 1,772,236	\$ 1,738,539	\$ 2,001,568	\$ 0

CITY OF CLEBURNE

T.I.F. DISTRICT #2

FUND 12

FY 2021

The Tax Increment Financing (TIF) District was created to fund infrastructure improvements (lighting, curbing, seating, etc.) in the downtown area.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 887,468	\$ 951,699	\$ 1,114,344	\$ 1,114,344	\$ 441,995
REVENUES:	147,290	167,756	169,014	159,686	193,625
TAXES, AD VALOREM, CITY	84,605	92,637	106,131	97,895	124,644
TAXES, AD VALOREM, COUNTY	46,628	51,030	57,883	48,956	67,980
INTEREST REVENUE	16,057	24,089	5,000	12,835	1,000
EXPENDITURES:	\$ (83,059)	\$ (5,111)	\$ (832,035)	\$ (832,035)	\$ -
DOWNTOWN REHABILITATION	2,159	-	-	-	-
DOWNTOWN SIDEWALKS / LANDSCAPE	80,900	5,111	832,035	832,035	-
RESTRICTED FUND BALANCE	\$ 951,699	\$ 1,114,344	\$ 451,323	\$ 441,995	\$ 635,620
COMMITTED FUND BALANCE	-	-	-	-	-
ASSIGNED FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ 951,699	\$ 1,114,344	\$ 451,323	\$ 441,995	\$ 635,620

CITY OF CLEBURNE

T.I.F. DISTRICT #3

FUND 13

FY 2021

The Tax Increment Financing (TIF) District was created to fund infrastructure improvements (streets, lighting, curbing, etc.) related to the northwest loop.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 98,545	\$ 88,552	\$ 203,478	\$ 203,478	\$ 366,961
REVENUES:	95,007	114,926	153,197	163,483	152,291
TAXES, AD VALOREM, CITY	81,915	98,014	132,175	142,597	132,918
TAXES, AD VALOREM, COUNTY	11,402	13,839	18,022	18,291	18,123
INTEREST REVENUE	1,690	3,073	3,000	2,595	1,250
EXPENDITURES:	\$ (105,000)	\$ -	\$ -	\$ -	\$ -
REIMBURSE CAPITAL PROJECTS FUND	100,000	-	-	-	-
REIMBURSE JOHNSON COUNTY	5,000	-	-	-	-
ENDING FUND BALANCE	\$ 88,552	\$ 203,478	\$ 356,675	\$ 366,961	\$ 519,252

**CITY OF CLEBURNE
CERTIFICATE OF FRANCHISE
FUND 15
FY 2021**

These funds are to be used from revenue that was generated from franchise taxes for cable services .

	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 190,410	\$ 240,547	\$ 288,829	\$ 343,309	\$ 341,042	\$ 233,192
REVENUES:	\$ 50,137	\$ 48,282	\$ 52,213	\$ 55,200	\$ 47,150	\$ 45,250
FRANCHISE TAX - CABLE	48,339	43,952	44,924	48,000	43,400	44,000
NON-OPERATING REVENUE	-	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-	-
INTEREST REVENUE	1,798	4,330	7,290	7,200	3,750	1,250
EXPENDITURES:	\$ -	\$ -	\$ -	\$ (155,000)	\$ (155,000)	\$ -
SALARIES AND WAGES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
SUPPLIES AND MATERIALS	-	-	-	-	-	-
M&R - LAND, STRUCTURES AND	-	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	-	-	-	-	-	-
MISC & SUNDRY EXPENSES	-	-	-	-	-	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	155,000	155,000	-
TRANSFER OUT	-	-	-	-	-	-
ENDING FUND BALANCE	\$ 240,547	\$ 288,829	\$ 341,042	\$ 243,509	\$ 233,192	\$ 278,442

CITY OF CLEBURNE
4A ECONOMIC DEVELOPMENT CORPORATION
FUND 17
FY 2021

This fund is used to account for the proceeds of the 4A Sales Tax. On November 3, 2015, the citizens of Cleburne approved a 1/2 cent sales tax increase, to 8.25%. This sales tax funds the payment of debt issued to finance construction of The Depot Ballpark Stadium.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 2,939,039	\$ 4,339,781	\$ 4,838,019	\$ 4,838,019	\$ 5,154,148
REVENUES:	\$ 3,087,071	\$ 3,308,453	\$ 3,087,500	\$ 3,149,923	\$ 3,072,500
SALES TAX REVENUE	3,030,955	3,196,231	3,027,500	3,097,500	3,027,500
PROCEEDS FROM BOND SALES	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
NON-OPERATING INCOME	-	1,608	-	-	-
INTEREST REVENUE	56,116	110,614	60,000	52,423	45,000
EXPENDITURES:	\$ (1,686,329)	\$ (2,810,215)	\$ (2,597,773)	\$ (2,833,794)	\$ (2,601,389)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	28,998	15,582	32,900	20,546	31,700
M&R - LAND, STRUCTURES AND	304	2,824	50,000	-	52,100
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	30,377	37,253	36,118	334,493	40,121
DEBT SERVICE BOND PRINCIPAL	270,000	1,260,000	1,305,000	1,305,000	1,350,000
DEBT SERVICE BOND INTEREST &	1,194,825	1,190,964	1,148,755	1,148,755	1,102,468
CAPITAL OUTLAY - LAND AND	136,825	278,592	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT	25,000	25,000	25,000	25,000	25,000
ENDING FUND BALANCE	\$ 4,339,781	\$ 4,838,019	\$ 5,327,746	\$ 5,154,148	\$ 5,625,259

CITY OF CLEBURNE
RECREATION FUND
FUND 19
FY 2020

This fund uses service revenues to fund Parks and Recreation related expenditures.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 29,370	\$ 20,569	\$ 17,483	\$ 17,483	\$ 17,275
REVENUES:	\$ 6,745	\$ 9,030	\$ 9,400	\$ 3,792	\$ 9,050
SERVICE-CLASSES/PROGRAMS	70	-	-	-	-
SERVICE, RENT - OTHER	6,220	8,520	9,000	3,586	9,000
NON-OPERATING INCOME	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
INTEREST REVENUE	455	510	400	206	50
EXPENDITURES:	\$ (15,546)	\$ (12,116)	\$ (7,700)	\$ (4,000)	\$ (7,700)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	1,439	1,296	1,700	500	1,700
M&R - LAND, STRUCTURES AND	8,617	1,707	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	5,490	4,113	6,000	3,500	6,000
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT	-	5,000	-	-	-
ENDING FUND BALANCE	\$ 20,569	\$ 17,483	\$ 19,183	\$ 17,275	\$ 18,625

CITY OF CLEBURNE
MINERAL LEASES AND ROYALTIES
FUND 21
FY 2021

This fund uses mineral lease and royalty revenue received from online gas wells and mineral development leases to fund various city projects.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 931,070	\$ 719,015	\$ 494,180	\$ 494,180	\$ 111,566
REVENUES:	496,152	275,464	257,000	117,686	102,000
MINERAL & LEASE REVENUE	480,981	231,123	250,000	113,436	100,000
SERVICE, RENT - OTHER	-	-	-	-	-
NON-OPERATING INCOME	-	30,000	-	-	-
INTEREST REVENUE	15,171	14,342	7,000	4,250	2,000
EXPENDITURES:	\$ (708,207)	\$ (500,299)	\$ (500,600)	\$ (500,300)	\$ (100,600)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	538	299	600	300	600
M&R - LAND, STRUCTURES AND STREETS	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	-	-	-	-	-
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT - GRANT FUND	207,669	-	-	-	-
TRANSFER OUT - CAPITAL PROJECTS	500,000	500,000	500,000	500,000	100,000
ENDING FUND BALANCE	\$ 719,015	\$ 494,180	\$ 250,580	\$ 111,566	\$ 112,966

CITY OF CLEBURNE
DISPOSAL WELL
FUND 22
FY 2021

This fund uses disposal well royalty revenues to fund disposal well related expenditures.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 249,019	\$ 427,903	\$ 490,340	\$ 490,340	\$ 510,961
REVENUES:	178,884	62,437	146,000	25,621	22,000
DISPOSAL WELL ROYALTIES	173,035	51,521	140,000	20,000	20,000
SERVICE, RENT - OTHER	-	-	-	-	-
NON-OPERATING INCOME	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN GENERAL	-	-	-	-	-
TRANSFER IN WATER & SEWER	-	-	-	-	-
INTEREST REVENUE	5,849	10,916	6,000	5,621	2,000
EXPENDITURES:	\$ -	\$ -	\$ (5,000)	\$ (5,000)	\$ (5,000)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	-	-	-	-	-
M&R - LAND, STRUCTURES AND STREETS	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	-	-	5,000	5,000	5,000
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT - GRANT FUND	-	-	-	-	-
TRANSFER OUT - CAPITAL PROJECTS	-	-	-	-	-
ENDING FUND BALANCE	\$ 427,903	\$ 490,340	\$ 631,340	\$ 510,961	\$ 527,961

CITY OF CLEBURNE
GAS WELL ADMINISTRATION
FUND 23
FY 2021

This fund is used to account for inspection and annual permit fees and related expenditures.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ -	\$ 1	\$ -	\$ -	\$ -
REVENUES:	727,346	768,043	714,500	716,250	706,500
PERMITS, FEES	716,500	754,961	706,500	712,500	706,500
SERVICE, RENT - OTHER	-	-	-	-	-
NON-OPERATING INCOME	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN GENERAL	-	-	-	-	-
TRANSFER IN WATER & SEWER	-	-	-	-	-
INTEREST REVENUE	10,846	13,082	8,000	3,750	-
EXPENDITURES:	\$ (727,346)	\$ (714,500)	\$ (714,500)	\$ (716,250)	\$ (706,500)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	-	-	-	-	-
M&R - LAND, STRUCTURES AND STREETS	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	-	-	-	-	-
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT - GENERAL FUND	727,346	714,500	714,500	716,250	706,500
ENDING FUND BALANCE	\$ -	\$ 53,544	\$ -	\$ -	\$ -
EXPENDITURES CHECK	\$ 727,346	\$ 714,500	\$ 714,500	\$ 716,250	\$ 706,500

CITY OF CLEBURNE
MISCELLANEOUS GRANTS FUND
FUND 39
FY 2021

This fund was created to be used for minor grant revenue from various agencies. The funds are used for the purposes so designated by the grant.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 2,650	\$ 2,650	\$ 31,894
GRANT REVENUES:	-	222,577	194,200	68,316	344,990
BULLET PROOF VEST GRANT	-	6,501	9,600	1,953	4,995
BULLET PROOF VEST GRANT CITY MATCH	-	6,501	9,600	1,953	4,995
TRANSFER FROM GENERAL FUND	-	-	-	-	-
DUMP TRUCK GRANT	-	-	-	-	126,000
CRIMINAL JUSTICE - BODY CAMERA UPGRADES	-	8,544	-	-	-
BODY CAMERA UPGRADES CITY MATCH TRANSFER FROM GENERAL FUND	-	3,900	-	-	-
ANIMAL SERVICES MADDIE'S FUND	-	-	-	-	-
ANIMAL SERVICES PETFINDER	-	-	-	-	-
MUSEUM GRANT	-	-	-	10,000	-
HOMELAND SECURITY TACTICAL ROBOT	-	-	-	-	-
CRIMINAL JUSTICE - CRIME DATA TECH	-	-	-	-	-
CRIMINAL JUSTICE - VEHICLE CRIME ID	-	-	-	-	-
CLEBURNE PATIENT OUTREACH PROGRAM	-	-	-	-	-
CRIMINAL JUSTICE - NIBRS	-	90,541	-	-	-
STEP WAVE	-	-	-	-	-
MOBILE COMMAND STATION	-	82,301	-	-	-
POLICE SWAT EQUIPMENT ENHANCEMENT	-	13,500	-	-	-
SOLID WASTE GRANT	-	-	-	-	-
FIRE TIFMAS	-	-	-	-	-
FIRE NCTTRAC	-	1,500	-	-	-
LIBRARY GRANT	-	2,465	-	25,809	-
TTC SIDEWALK GRANT	-	6,200	-	28,163	-
SAFE ROUTES TO SCHOOLS PROJECT MATCH	-	-	175,000	-	175,000
TRANSFER FROM FUND 53	-	-	-	-	-
TRANSFER IN GENERAL FUND	-	-	-	-	34,000
INTEREST INCOME	-	624	-	438	-
EXPENDITURES:	\$ -	\$ (219,927)	\$ (184,990)	\$ (39,073)	\$ (344,990)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	-	42,419	9,990	9,191	9,990
M&R - EQUIPMENT AND VEHICLES	-	34,995	-	-	-
CONTRACTURAL AND MISC SERVICES	-	55,118	-	-	-
CAPITAL OUTLAY - LAND AND STRUCTURES	-	6,200	175,000	28,163	175,000
CAPITAL OUTLAY - EQUIPMENT	-	81,195	-	1,719	160,000
TRANSFER OUT	-	-	-	-	-
RESTRICTED FUND BALANCE	\$ -	\$ 2,650	\$ 11,860	\$ 31,893	\$ 31,894
COMMITTED FUND BALANCE	-	-	-	-	-
ASSIGNED FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ 2,650	\$ 11,860	\$ 31,894	\$ 31,894

CITY OF CLEBURNE
COURT TECHNOLOGY
FUND 41
FY 2021

Any persons convicted in a trial in the City of Cleburne Municipal Court shall pay a \$4.00 fee as a cost of the court. The fund shall be used only to finance the purchase of technology enhancements for the City of Cleburne Municipal Court.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 69,455	\$ 51,694	\$ 59,358	\$ 59,358	\$ 73,552
REVENUES:	20,271	18,256	18,000	13,580	13,000
FINES, FEES	19,354	16,962	17,000	12,855	12,500
NON-OPERATING REVENUE	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN GENERAL	-	-	-	-	-
TRANSFER IN WATER & SEWER	-	-	-	-	-
INTEREST REVENUE	917	1,294	1,000	725	500
EXPENDITURES:	\$ (38,032)	\$ (10,592)	\$ (4,550)	\$ 614	\$ 1,014
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	35,532	10,592	3,600	1,014	3,600
M&R - LAND, STRUCTURES AND	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	2,500	-	950	-	950
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-
ENDING FUND BALANCE	\$ 51,694	\$ 59,358	\$ 72,808	\$ 73,552	\$ 87,566

CITY OF CLEBURNE

CHILD SAFETY

FUND 45

FY 2021

This fund was a State mandated fund to be used for municipal school crossing guard programs and other child safety programs. These funds are to be used from revenue that was generated from fines for traffic violations within a school zone.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 8,245	\$ 7,342	\$ 7,471	\$ 7,471	\$ 12,531
REVENUES:	\$ 533	\$ 1,581	\$ 900	\$ 5,060	\$ 1,075
FINES	400	1,400	700	4,950	1,000
NON-OPERATING REVENUE	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN GENERAL	-	-	-	-	-
TRANSFER IN WATER & SEWER	-	-	-	-	-
INTEREST REVENUE	133	181	200	110	75
EXPENDITURES:	\$ (1,436)	\$ (1,452)	\$ (750)	\$ -	\$ (750)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	1,436	1,452	750	-	750
M&R - LAND, STRUCTURES AND	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	-	-	-	-	-
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-
ENDING FUND BALANCE	\$ 7,342	\$ 7,471	\$ 7,621	\$ 12,531	\$ 12,856

CITY OF CLEBURNE
COURT SECURITY FUND
FUND 46
FY 2021

This fund may only be used for providing security services for the court. A \$3.00 security fee is paid by a convicted defendant for a misdemeanor offense as a court cost.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 9,937	\$ 14,211	\$ 5,745	\$ 5,745	\$ 82
REVENUES:	14,379	13,071	12,500	12,501	12,050
FINES	14,183	12,706	12,100	12,436	12,000
NON-OPERATING REVENUE	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN GENERAL	-	-	-	-	-
TRANSFER IN WATER & SEWER	-	-	-	-	-
INTEREST REVENUE	196	365	400	65	50
EXPENDITURES:	\$ (10,105)	\$ (21,537)	\$ (23,100)	\$ (18,164)	\$ (9,500)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	-	-	-	-	-
M&R - LAND, STRUCTURES AND	605	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	-	12,037	13,600	10,246	-
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - STRUCTURES	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT	9,500	9,500	9,500	7,918	9,500
ENDING FUND BALANCE	\$ 14,211	\$ 5,745	\$ (4,855)	\$ 82	\$ 2,632

CITY OF CLEBURNE
ABANDONED VEHICLE FUND
FUND 47
FY 2021

This fund is a state mandated fund which allows revenue to be used by law enforcement. All revenue comes from the sale of abandoned vehicles.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 21,292	\$ 21,292	\$ 13,379	\$ 13,379	\$ 12,204
REVENUES:	\$ 10,193	\$ 9,891	\$ 7,725	\$ 81	\$ 3,575
FINES/FEES, AUCTION	9,739	9,169	7,325	-	3,500
NON-OPERATING REVENUE	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN GENERAL	-	-	-	-	-
TRANSFER IN WATER & SEWER	-	-	-	-	-
INTEREST REVENUE	454	722	400	81	75
EXPENDITURES:	\$ (10,193)	\$ (17,804)	\$ (8,000)	\$ (1,256)	\$ (4,000)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	9,899	17,804	8,000	1,256	4,000
M&R - LAND, STRUCTURES AND	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	-	-	-	-	-
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT- GENERAL FUND	294	-	-	-	-
ENDING FUND BALANCE	\$ 21,292	\$ 13,379	\$ 13,104	\$ 12,204	\$ 11,779

CITY OF CLEBURNE
POLICE FORFEITURE
FUND 48
FY 2021

This is a state mandated fund that uses revenue from forfeited property to fund law enforcement expenditures.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 8,552	\$ 13,652	\$ 6,884	\$ 6,884	\$ 5,703
REVENUES:	\$ 5,583	\$ 242	\$ 130	\$ 75	\$ 50
FORFEITURES	5,359	-	-	-	-
NON-OPERATING REVENUE	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN GENERAL	-	-	-	-	-
TRANSFER IN WATER & SEWER	-	-	-	-	-
INTEREST REVENUE	224	242	130	75	50
EXPENDITURES:	\$ (483)	\$ (7,010)	\$ (5,291)	\$ (1,256)	\$ (2,000)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	-	7,010	5,291	1,256	2,000
M&R - LAND, STRUCTURES AND	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	483	-	-	-	-
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-
ENDING FUND BALANCE	\$ 13,652	\$ 6,884	\$ 1,723	\$ 5,703	\$ 3,753

CITY OF CLEBURNE
TRUANCY PREVENTION FUND
FUND 50
FY 2021

This fund is derived from a \$1.00 fee (for truancy prevention) and the \$5.00 fee (for Juvenile Case Manager services) retained by the City when any person is convicted in the City of Cleburne Municipal Court. These fees are established by the Code of Criminal Procedure for the promotion of juvenile recidivism and diversion programs.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 16,797	\$ 17,513	\$ 16,824	\$ 15,610	\$ 7,664
REVENUES:	28,118	25,603	24,575	17,843	24,100
FINES, FEES, MUNICIPAL COURT	27,802	25,111	24,000	17,653	24,000
NON-OPERATING REVENUE	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN GENERAL	-	-	-	-	-
TRANSFER IN WATER & SEWER	-	-	-	-	-
INTEREST REVENUE	316	492	575	190	100
EXPENDITURES:	\$ (27,402)	\$ (26,293)	\$ (25,789)	\$ (25,789)	\$ (26,434)
SALARIES AND WAGES	15,605	15,434	15,829	15,829	16,225
BENEFITS	11,797	10,859	9,960	9,960	10,209
SUPPLIES AND MATERIALS	-	-	-	-	-
M&R - LAND, STRUCTURES AND	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	-	-	-	-	-
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-
ENDING FUND BALANCE	\$ 17,513	\$ 16,824	\$ 15,610	\$ 7,664	\$ 5,330

CITY OF CLEBURNE
MUSEUM BOARD FUND
FUND 81
FY 2021

This fund is used by the Museum Board to handle donations that are used to fund Museum expenditures.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 61,340	\$ 55,840	\$ 65,429	\$ 51,728	\$ 52,636
REVENUES:	\$ 10,948	\$ 5,526	\$ 11,670	\$ 1,777	\$ 7,820
MUSEUM STORE SALES	2,569	2,277	2,570	1,142	2,570
CONTRIBUTIONS	7,440	1,853	7,300	50	5,000
SALE OF ASSETS	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN GENERAL	-	-	-	-	-
TRANSFER IN WATER & SEWER	-	-	-	-	-
INTEREST REVENUE	939	1,396	1,800	585	250
EXPENDITURES:	\$ (6,859)	\$ (9,638)	\$ (10,050)	\$ (869)	\$ (9,050)
SALARIES AND WAGES	2,054	1,926	2,327	-	2,327
BENEFITS	167	158	173	10	173
SUPPLIES AND MATERIALS	179	2,204	1,500	16	500
M&R - LAND, STRUCTURES AND	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	2,547	4,065	4,200	543	4,200
MISC & SUNDRY EXPENSES	1,912	1,284	1,850	300	1,850
CAPITAL OUTLAY - LAND AND	-	1	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-
ENDING FUND BALANCE	\$ 65,429	\$ 51,728	\$ 67,049	\$ 52,636	\$ 51,406

CITY OF CLEBURNE
MUSEUM DONATIONS FUND
FUND 82
FY 2021

This fund is used by the Museum to account for donations that are received to fund Museum expenditures.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 38,482	\$ 46,769	\$ 156,379	\$ 156,379	\$ 164,710
REVENUES:	\$ 15,926	\$ 115,846	\$ 16,668	\$ 12,431	\$ 12,628
SERVICE, RENT - OTHER	5,083	4,554	4,968	4,554	4,968
NON-OPERATING REVENUE	-	-	-	-	-
CONTRIBUTIONS	10,092	108,833	10,300	6,039	7,000
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN GENERAL	-	-	-	-	-
TRANSFER IN WATER & SEWER	-	-	-	-	-
INTEREST REVENUE	751	2,459	1,400	1,838	660
EXPENDITURES:	\$ (7,639)	\$ (6,237)	\$ (12,700)	\$ (4,100)	\$ (10,500)
SALARIES AND WAGES	2,110	1,708	2,160	-	2,160
BENEFITS	170	142	340	23	340
SUPPLIES AND MATERIALS	2,129	1,361	5,200	1,439	3,000
M&R - LAND, STRUCTURES AND	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	3,230	3,026	5,000	2,637	5,000
MISC & SUNDRY EXPENSES	-	-	-	1	-
CAPITAL OUTLAY - LAND AND	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-
ENDING FUND BALANCE	\$ 46,769	\$ 156,379	\$ 160,347	\$ 164,710	\$ 166,838

CITY OF CLEBURNE
POLICE DONATION FUND
FUND 83
FY 2021

This fund revenue comes from donations by the community and is used by the Police Department and Animal Services for expenditures.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 11,887	\$ 4,016	\$ 10,914	\$ 10,914	\$ 15,972
REVENUES:	\$ 14,608	\$ 15,398	\$ 9,700	\$ 14,045	\$ 9,775
CONTRIBUTIONS - POLICE	245	2,905	1,650	-	500
CONTRIBUTIONS - ANIMAL SHELTER	12,151	11,966	8,000	13,242	9,000
CONTRIBUTIONS - EXPLORERS	1,638	145	-	598	100
CONTRIBUTIONS - CPA	300	130	-	-	100
TRANSFER IN GENERAL	-	-	-	-	-
TRANSFER IN WATER & SEWER	-	-	-	-	-
INTEREST REVENUE	274	252	50	205	75
EXPENDITURES:	\$ (22,479)	\$ (8,500)	\$ (8,000)	\$ (8,987)	\$ (11,700)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
PD - SUPPLIES AND MATERIALS	1,663	3,000	-	556	3,700
PD - OTHER SERVICES	1,004	1,000	-	175	-
PD - REMODEL	7,725	-	-	-	-
ANIMAL SHELTER - SUPPLIES	6,278	1,500	3,000	2,298	3,000
ANIMAL SHELTER - OTHER SERVICES	5,809	3,000	5,000	5,958	5,000
TRANSFER OUT	-	-	-	-	-
ENDING FUND BALANCE	\$ 4,016	\$ 10,914	\$ 12,614	\$ 15,972	\$ 14,047

CITY OF CLEBURNE
PARKS DONATION FUND
FUND 84
FY 2021

This fund revenue comes from donations by the community and is used by the Parks Department for expenditures.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 41,481	\$ 45,786	\$ 52,351	\$ 52,351	\$ 52,467
REVENUES:	\$ 17,271	\$ 18,578	\$ 3,350	\$ 4,060	\$ 2,850
SERVICE, RENT CINCO DE MAYO	675	1,400	-		
SERVICE, MCGREGOR PARK RENTALS	5,295	3,163	2,500	1,575	2,500
CONTRIBUTIONS - CINCO DE MAYO	10,250	12,750	-		
MCGREGOR CONTRIBUTIONS	275	-	150	-	100
CONTRIBUTIONS - OTHER	-		-	1,935	
TRANSFER IN GENERAL	-		-		
TRANSFER IN WATER & SEWER	-		-		
INTEREST REVENUE	776	1,265	700	550	250
EXPENDITURES:	\$ (11,018)	\$ (12,012)	\$ (13,000)	\$ (3,944)	\$ (23,000)
CINCO DE MAYO EXPENSES	-	-	-	-	
MARIACHI FESTIVAL EXPENSES	-	-	10,000	1,905	20,000
MCGREGOR EXPENSES	-	-	3,000	2,039	3,000
OTHER SUPPLIES & MATERIALS	10,818	11,512	-	-	
M&R - LAND, STRUCTURES AND	-	-	-	-	
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	
CONTRACTURAL AND MISC SERVICES	200	500	-	-	
MISC & SUNDRY EXPENSES	-	-	-	-	
CAPITAL OUTLAY - LAND AND	-	-	-	-	
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	
TRANSFER OUT	-	-	-	-	
ENDING FUND BALANCE	\$ 47,734	\$ 52,351	\$ 42,701	\$ 52,467	\$ 32,317

CITY OF CLEBURNE
LIBRARY FUNDRAISER PROJECTS FUND
FUND 85
FY 2021

This fund revenue comes from donations by the community and is used for Library expenditures.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 10,629	\$ 12,101	\$ 11,830	\$ 11,830	\$ 9,862
REVENUES:	\$ 3,502	\$ 3,062	\$ 3,485	\$ 2,301	\$ 3,075
SERVICE REVENUE	4	26	-		
DONATIONS	3,292	2,742	3,200	2,171	3,000
SALE OF ASSETS	-	-	-		
INSURANCE RECOVERY	-	-	-		
TRANSFER IN GENERAL	-	-	-		
TRANSFER IN WATER &	-	-	-		
INTEREST REVENUE	206	294	285	130	75
EXPENDITURES:	\$ (2,030)	\$ (3,333)	\$ (8,500)	\$ (4,269)	\$ (3,000)
SALARIES AND WAGES	-	-	-		
BENEFITS	-	-	-		
SUPPLIES AND MATERIALS	2,030	3,333	5,000	1,431	1,500
M&R - LAND, STRUCTURES	-	-	-	-	-
M&R - EQUIPMENT AND	-	-	-	-	-
CONTRACTURAL AND MISC	-	-	-	-	-
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY -LIBRARY	-	-	3,500	2,838	1,500
CAPITAL OUTLAY -	-	-	-	-	-
CAPITAL OUTLAY -	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-
ENDING FUND BALANCE	\$ 12,101	\$ 11,830	\$ 6,815	\$ 9,862	\$ 9,937

CITY OF CLEBURNE
LIBRARY DONATION FUND
FUND 86
FY 2021

This fund revenue comes from donations by the community and is used for Library expenditures.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY2020	BUDGET 2021
BEGINNING FUND BALANCE	\$ 16,047	\$ 15,617	\$ 15,347	\$ 15,347	\$ 14,424
REVENUES:	\$ 5,874	\$ 3,063	\$ 5,450	\$ 6,500	\$ 6,500
DONATIONS	5,601	2,743	5,000	6,468	6,500
NON-OPERATING REVENUE	-	26	-	12	-
SALE OF ASSETS	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN GENERAL	-	-	-	-	-
TRANSFER IN WATER & SEWER	-	-	-	-	-
INTEREST REVENUE	273	294	450	240	450
EXPENDITURES:	\$ (6,304)	\$ (3,333)	\$ (10,500)	\$ (7,423)	\$ (7,500)
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	5,347	3,333	5,000	3,000	3,000
M&R - LAND, STRUCTURES AND	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	500	-	1,500	4,400	3,500
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY -LIBRARY BOOKS	457	-	500	23	1,000
CAPITAL OUTLAY - STRCUTURES	-	-	3,500	-	-
TRANSFER OUT	-	-	-	-	-
ENDING FUND BALANCE	\$ 15,617	\$ 15,347	\$ 10,297	\$ 14,424	\$ 13,424

CITY OF CLEBURNE
FIRE DONATIONS
FUND 88
FY 2021

Community donations are this fund's revenue source and it is used by the Fire Department for expenditures.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 117,401	\$ 119,501	\$ 122,750	\$ 122,750	\$ 124,325
REVENUES:	\$ 2,100	\$ 3,249	\$ 2,000	\$ 1,575	\$ 750
DONATIONS- GENERAL	100	350	-	295	-
DONATIONS- 9/11 MEMORIAL	-	-	-	-	-
SALE OF ASSETS	-	-	-	-	-
INSURANCE RECOVERY	-	-	-	-	-
TRANSFER IN GENERAL	-	-	-	-	-
TRANSFER IN WATER & SEWER	-	-	-	-	-
INTEREST REVENUE	2,000	2,899	2,000	1,280	750
EXPENDITURES:	\$ -	\$ -	\$ -	\$ -	\$ -
SALARIES AND WAGES	-	-	-	-	-
BENEFITS	-	-	-	-	-
SUPPLIES AND MATERIALS	-	-	-	-	-
M&R - LAND, STRUCTURES AND	-	-	-	-	-
M&R - EQUIPMENT AND VEHICLES	-	-	-	-	-
CONTRACTURAL AND MISC SERVICES	-	-	-	-	-
MISC & SUNDRY EXPENSES	-	-	-	-	-
CAPITAL OUTLAY -9/11 MONUMENT	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-
ENDING FUND BALANCE	\$ 119,501	\$ 122,750	\$ 124,750	\$ 124,325	\$ 125,075

CITY OF CLEBURNE
Recapitulation of Capital Outlay
FY 2021

Department Name	Description	New/Replacement	FY 2021 Supplemental Cost
4B Corporation Fund			
Sports Complex	Mower Replacement	R	15,750
Sports Complex	H Frame Trash Cans	R	32,175
Sports Complex	Drainage and Sidewalk Grates	R	5,909
Sports Complex	Crushed Granite	R	4,320
Booker T Washington Rec Center	Front Entrance Doors	R	1,680
Booker T Washington Rec Center	StairMaster	R	8,900
Booker T Washington Rec Center	Landscaping Refurbishment	R	2,803
Booker T Washington Rec Center	Weight Room Mirror	R	1,718
Splash Station	Sand Change	R	39,248
Splash Station	Vortex Pump	R	9,005
Splash Station	Dome Lighting Posts	R	1,500
Splash Station	Crushed Granite	R	1,440
Splash Station	Pump Room Heaters	R	6,631
Splash Station	Lounge Chairs	R	2,739
Railroad Museum	AV Needs	R	40,000
Railroad Museum	FFE	N	40,000
Railroad Museum	Front Entrance Façade	N	46,000
Railroad Museum	Train Show Travel	N	400
Railroad Museum	Advertising Museum Expansion	N	800
Total 4B Corporation Fund			\$ 261,018

CITY OF CLEBURNE

**Recapitulation of Capital Outlay
FY 2021**

Department Name	Description	New/Replacement	FY 2021 Supplemental Cost
Miscellaneous Special Revenue Funds			
The Depot	The Depot Baseball Parking Lot Improvements	R	2,880
TIFF #1	Sparks Drive Connection	N	2,227,518
Library	Structures	R	1,500
Library	Library Books	N	1,000
Total Miscellaneous Special Revenue Funds			\$ 2,232,898



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CITY OF CLEBURNE
VEHICLE REPLACEMENT FUND: FUND 03
FY 2021

The Vehicle Replacement Fund is used for vehicle replacements in the General Fund.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING TOTAL FUND	\$ 1,571,309	\$ 2,329,620	\$ 2,527,227	\$ 2,527,227	\$ 1,619,988
REVENUES:	1,344,242	971,515	1,057,339	981,149	1,028,698
DEPRECIATION PAYMENTS	728,840	745,112	957,339	950,119	983,698
MISCELLANEOUS REVENUE	505,712	164,094	-	-	-
SALE OF ASSETS	53,341	-	30,000	-	30,000
INSURANCE RECOVERY	21,925	-	-	-	-
TRANSFER IN GENERAL FUND	-	-	-	-	-
INTEREST REVENUE	34,424	62,309	70,000	31,030	15,000
EXPENDITURES:	\$ (585,931)	\$ (773,908)	\$ (1,888,388)	\$ (1,888,388)	\$ (451,481)
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
CAPITAL OUTLAY - VEHICLES	585,931	773,908	1,888,388	1,888,388	451,481
TRANSFER TO DEBT SERVICE	-	-	-	-	-
ASSIGNED FOR FIRE DEPT	678,845	678,845	-	991,640	-
ASSIGNED FOR FIRE DEPT DEFIB	62,654	62,654	92,654	92,654	92,654
UNRESERVED FUND BALANCE	\$ 1,588,121	\$ 1,785,728	\$ 1,603,524	\$ 535,694	\$ 2,104,551
ENDING FUND BALANCE	\$ 2,329,620	\$ 2,527,227	\$ 1,696,178	\$ 1,619,988	\$ 2,197,205

CITY OF CLEBURNE
Recapitulation of Capital Outlay
FY 2021

Department Name	Description	New/Replacement	FY 2021 Supplemental Cost
Vehicle Replacement Fund			
Parks and Recreation	Chevrolet 500HD	R	44,175
Police	Chevrolet Tahoe PPV	R	65,891
Police	Chevrolet Tahoe PPV	R	65,891
Police	Chevrolet Tahoe PPV	R	44,175
Engineering	Chevrolet 1500 Silverado	R	26,775
Inspections	Chevrolet 1500 Silverado	R	27,810
Sanitation	Crane Carrier	R	176,764
Total Vehicle Replacement Fund			\$ 451,481

CITY OF CLEBURNE
GENERAL CAPITAL PROJECTS: FUND 53
FY 2021

This fund is used for general capital projects. Funding sources include transfers from Governmental Funds.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING TOTAL FUND BALANCE	\$ 8,042,890	\$ 8,261,045	\$ 4,304,509	\$ 4,304,509	\$ 2,685,725
REVENUES:	1,580,756	1,185,933	1,050,000	1,054,000	2,150,000
TRANSFER IN FOR STREETS - GENERAL FUND	611,402	500,000	500,000	500,000	2,000,000
TRANSFER IN FOR GENERAL PROJECTS - GENERAL FUND	35,370	-	-	-	-
TRANSFER IN FOR STREETS - MINERAL LEASE & ROYALTY FUND	500,000	500,000	500,000	500,000	100,000
TRANSFER IN - TIF ZONE #3 REIMBURSEMENT OF STARTUP GRANT REVENUE - FEMA	100,000	-	-	-	-
INTEREST REVENUE	191,760	-	-	-	-
EXPENDITURES:	142,224	185,933	50,000	54,000	50,000
COMMUNITY INVESTMENT FUND	\$ (1,362,601)	\$ (5,142,469)	\$ (3,220,000)	\$ (2,672,784)	\$ (3,154,020)
MARKET ANALYSIS	25,000	-	50,000	50,000	50,000
M&R - STRUCTURES - GOLF	-	49,092	-	-	-
M&R - STRUCTURES - SANITATION	-	-	-	-	-
M&R - STRUCTURES - BUILDING MAINTENANCE	67,368	15,500	-	-	-
M&R - STRUCTURES RAILROAD MINOR EQUIPMENT CONFERENCE	48,346	-	-	-	-
CAPITAL - PARKS IMPROVEMENTS	-	-	35,000	41,804	-
CAPITAL - STREET IMPROVEMENTS	631,233	4,980,877	2,550,000	2,550,000	2,550,000
CAPITAL - STREETS EQUIPMENT	-	-	-	-	-
CAPITAL - CEMETERY STREETS	-	97,000	-	-	-
CAPITAL COMPREHENSIVE MASTER CAPITAL - RAILROAD MUSEUM	-	-	410,000	30,980	379,020
TRANSFER OUT- MISC GRANTS FUND	590,654	-	175,000	-	175,000
RESERVE FOR BOAT RAMP PROJECT	-	227,000	227,000	227,000	227,000
RESERVE FOR DEVELOPER CURB, GUTTER & SIDEWALKS	13,826	13,826	18,949	18,949	18,949
ENDING UNRESERVED FUND BALANCE	\$ 8,247,219	\$ 4,063,683	\$ 1,888,560	\$ 2,439,776	\$ 1,435,756

CITY OF CLEBURNE
Recapitulation of Capital Outlay
FY 2021

Department Name	Description	New/Replacement	FY 2021 Supplemental Cost
Capital Fund			
Street Maintenance	Street Improvement Project	R	2,550,000
Railroad Museum	Railroad Improvements	R	379,020
Total Capital Fund			\$ 2,929,020

CITY OF CLEBURNE
PERFORMANCE CONTRACT CAPITAL FUND: FUND 55
FY 2021

This fund was developed to track savings and costs associated with the 2009 Performance Contract. Savings and increased revenues from the General Fund, Cletran Fund, Airport Fund and Water-Wastewater Fund are transferred to this fund to provide for the payment of SECO Revolving Loans and the 2009 Combination Tax and Revenue Bonds.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 506,887	\$ 515,503	\$ 528,608	\$ 528,608	\$ 234,409
REVENUES:	889,040	893,529	890,425	886,225	500
TRANSFER IN GENERAL FUND	86,174	86,174	86,174	86,174	-
TRANSFER IN CLETRAN FUND	1,051	1,051	1,051	1,051	-
TRANSFER IN WATER - WASTEWATER FUND	793,200	793,200	793,200	793,200	-
OTHER NON-OPERATING INTEREST REVENUE	-	-	-	-	-
INTEREST REVENUE	8,615	13,104	10,000	5,800	500
EXPENDITURES:	\$ (880,424)	\$ (880,424)	\$ (1,305,424)	\$ (1,180,424)	\$ (234,909)
TRANSFER TO DEBT SERVICE	880,424	880,424	880,424	880,424	217,003
TRANSFER TO UTILITY FUND	-	-	425,000	300,000	17,906
ENDING FUND BALANCE	\$ 515,503	\$ 528,608	\$ 113,609	\$ 234,409	\$ -

CITY OF CLEBURNE
WATER WASTEWATER - 2015 REVENUE BOND FUND: FUND 76
FY 2021

In October 2015, the City of Cleburne issued \$7,200,000 in Tax and Revenue Bonds. These funds will be used primarily for the construction of the North Main St. Interceptor, South Main St. Sewer Extension, and Water/Wastewater projects.

	ACTUAL FY 2018	ACTUAL FY 2019	BUDGET FY 2020	ESTIMATE FY 2020	BUDGET FY 2021
BEGINNING FUND BALANCE	\$ 6,297,179	\$ 2,959,060	\$ 2,696,913	\$ 2,696,913	\$ 2,624,157
REVENUES:	73,742	63,088	4,000	21,223	4,000
TRANSFER IN WATER & SEWER - BOND FUNDS	-	-	-	-	-
INTEREST REVENUE	73,742	63,088	4,000	21,223	4,000
EXPENDITURES:	\$ (3,411,861)	\$ (325,235)	\$ (240,000)	\$ (93,979)	\$ (2,360,000)
REIMBURSEMENT TO WATER & SEWER FUND (FUND 60)	-	-	-	-	-
N. MAIN ST. INTERCEPTOR	2,365,995	183,497	-	-	-
S. MAIN ST. INTERCEPTOR	579,872	56,515	-	3,000	-
WEST LOOP REUSE	154,881	83,358	-	40,680	-
WASTEWATER TREATMENT PLANT EXPANSION ENGINEERING	311,113	1,865	-	-	-
SH 4 UTILITY LINE RELOCATION	-	-	240,000	50,299	-
SH 174 SANTIARY SEWER PROJECT	-	-	-	-	860,000
BNSF UTILITY RELOCATION	-	-	-	-	1,500,000
ENDING FUND BALANCE	\$ 2,959,060	\$ 2,696,913	\$ 2,460,913	\$ 2,624,157	\$ 268,157

CITY OF CLEBURNE
Recapitulation of Capital Outlay
FY 2021

Department Name	Description	New/Replacement	FY 2021 Supplemental Cost
Revenue Bond Funds			
Waste Water	SH 174 Sanitary Sewer Project	R	860,000
Water	BNSF Utility Relocations	R	1,500,000
Total Revenue Bond Funds			\$ 2,360,000

CITY OF CLEBURNE
Recapitulation of Capital Outlay
FY 2021

Department Name	Description	New/Replacement	FY 2021 Supplemental Cost
Future Capital Projects			
Water	FM 4 Utility Relocation Project	R	860,000
Water	West Reuse Line Project	N	6,970,000
Waste Water	WWTP Expansion Project	N	33,530,000
Waste Water	M.U.D. Sanitary Sewer Project (Wirght Farms)	N	2,700,000
Waste Water	M.U.D. Sanitary Sewer Project (Silo Mills)	N	1,300,000
Total Future Capital Projects			\$ 45,360,000