



# City of Coleman

2020-2021

Budget

Adopted

9/22/2020

Committed to our Residents, Organizational Pride, Leading by Example, Excellent Customer Service,  
Making a Difference, Accountable for our actions, Never settle for less – We are **COLEMAN**

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**City of Coleman**  
**Fiscal Year 2020-2021**  
**Budget Cover Page**  
**September 17, 2020**

This budget will raise more total property taxes than last year's budget by \$29,097 or 5.2 percent, and of that amount \$4,699 is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voted on the budget as follows:

**FOR:**

**AGAINST:**

**PRESENT AND NOT VOTING:**

**ABSENT:**

**Property Tax Rate Comparison**

	<b>2020-2021</b>	<b>2019-2020</b>
Total Property Tax Rate:	\$0.438623/100	\$0.423843/100
M&O Tax Rate:	\$0.283330/100	\$ 0.276683/100
Debt (I&S) Tax Rate:	\$0.155293/100	\$0.147160/100
Total No New Revenue Tax Rate:	\$0.419149/100	\$0.400896/100
Total Voter Approval Tax Rate:	\$0.438624/100	\$0.423843/100
No New Revenue M&O Tax Rate:	\$0.273750/100	\$0.256188/100
Voter Approval M&O Tax Rate:	\$0.283331/100	\$0.276683/100

Total debt obligation for City of Coleman secured by property taxes:  
\$197,045.50.

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# THE CITY OF COLEMAN

## City Council

Tommy Sloan  
Mayor

Sharlene T. Hetzel  
Mayor Pro Tem

Tracy Rankin  
Council Member

Bobby McGee  
Council Member

Monte Sides  
Council Member

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## Administration

Diana Lopez  
City Manager

Karen Langley  
City Secretary

James King  
Assistant City Manager

Daniel Downs  
Finance Director

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## **Mission Statement**

The City of Coleman is dedicated to delivering with integrity and professionalism the highest level of public service responsive to our Community's needs and expectations by providing essential infrastructure, public safety, and welcoming growth within the constraints of a fiscally responsible government.

## **Vision Statement**

The City of Coleman exists to be a model of excellence in local government through efficient, effective, and progressive governance allowing individuals, families, and businesses the opportunity to thrive in a welcoming, safe, vibrant, attractive and fiscally sound city; where Citizens: live, learn, work, play; and where a small-town feel and quality of life is valued.

## **Core Values of the City of Coleman**

We are **C**ommitted to our Citizens  
We are **O**rganizational Pride  
We will **L**ead by Example  
We are **E**xcellent Customer Service  
We are **M**aking a Difference  
We are **A**ccountable for our actions  
We will **N**ever Settle for Less

We are **COLEMAN**



FISCAL YEAR 2021  
**City of Coleman**  
**Council Goals, Objectives, & Strategies**

**GOAL 1: SAFE & SECURE COMMUNITY**

Sidewalks, lighting, signage, traffic markings, and crosswalks in areas that need them the most

- Continue with improvements to Downtown Sidewalks to encompass lighting and landscaping
- Continue with installation of signage and traffic markings
- Marking of crosswalks, painting of curbs, identification of ADA parking designation and marking of parking spots
- Designate the Downtown Business District

Focus on Parks and Lakes

- Continue Partnership with Coleman County Youth Sports Complex
- Identify Park(s) and Lake(s) – a minimum of one per year to revitalize and plan to focus manpower, resources, and funding into that project
- Explore Grant Opportunities for additional parkland and trail facilities
- Rehab/Purchase of amenities such as: picnic tables, pavilions, playgrounds, and parking
- Discussions with Council, Citizens, and staff about outdoor recreation needs, locations, and funding to provide park improvements and possible new facilities as outlined in the CMP
- Identify partnerships in the Community with Civic Organizations and Non-profits for the development of “Pocket Parks” and work days to revitalize parks

Continuous improvement of public safety performance measures

- Replacement of Public Safety Fleet
- Upgrade of lighting in City Facilities to LED Lighting
- Maintenance Schedules for Tree Trimming to maintain function of electric utility and ensure signage is visible and in good condition
- Ensure all facilities and properties are maintained to an acceptable standard
- Code Compliance to abate properties belonging to non-responsive property owners to ensure the health and safety of our Citizens
- Partner with Civic Organizations and Non-Profits to maximize efforts of beautification
- Examination of server and data restores to test our ability to recover IT
- CPD Policy Manual and SOP’s – Supporting to the greatest extent possible Best Practice to ensure compliance and to provide the highest level of service
- CFD Policy Manual – Supporting to the greatest extent possible Best Practices and to minimize the effects of fires on citizens, environment and property
- Highlight and expand on the services of the Library
- Municipal Court to review processes to improve collections and procedures to improve case flow management
- Emergency Management- Review of existing Emergency Management Plan and provide training of Emergency Management to provide a safe environment for our Citizens

Engage in proactive and formal community outreach to Citizens of Coleman

- Provide Code Compliance Educational materials to provide residents and businesses information about City Ordinances
- Provide residents and businesses personal interaction with Code Compliance to ensure the





FISCAL YEAR 2021

## City of Coleman

### Council Goals, Objectives, & Strategies

information provided is understood

- Creation of a Neighborhood Pride Program to encourage and recognize excellent property maintenance to encourage others to make visual enhancements and support of community beautification

#### GOAL 2: FINANCIAL INTEGRITY

Provide a transparent and open government

- Utilization of social media to communicate information to the community
- Implement Forms Center to include downloadable relevant forms such as: contract, name and billing address changes
- Create Q&A section on Utility Billing Page for easy access to customers
- Link to “Billing/Account Information” providing relevant information to open new accounts, deposits & activation fees, change of address forms, finalizing accounts, and adjustment forms
- Adoption of a clear and concise Employee Manual with the incorporation of Best Practices
- Replace current body cameras that integrate with current technologies to provide a better quality of video for public transparency as well as court proceedings
- Secure, Develop, or create Grant Management Reporting for transparency, efficiency, compliance, and particularly to build a database of funding
- Work towards delivery of timely audits
- Work towards a comprehensive annual financial report providing non-required statistical data (10-year trend)
- Obtain the GFOA distinguished budget presentation award
- Achieve the Transparency Star awarded by the Texas State Comptroller
- Develop a process to monitor internal procurement compliance to allow for a more transparent and open government
- Seek training on financial software to increase utilization and reduce time spent on many tasks
- Ensure communications capability and redundancy by updating server and computer systems and software
- Ensure Departments the visibility to review financial information through accounting software

Operate within authorized annual appropriations of a balanced budget

- Effectively use our assets, tools, systems, and personnel by enhancing the abilities and knowledge of our city employees
- Develop a process to monitor internal procurement compliance to allow for a more transparent and open government
- Define and communicate HR service model for risk mitigation- specifically worker’s compensation
- Consult with TML on developing a system in support of case management and reporting to distribute quarterly report to departments
- Subscribe to grant opportunity sites to increase chances for application and create awareness internally
- Seek and apply for 10 - 20 funding opportunities to support existing or new programs or



FISCAL YEAR 2021

## City of Coleman

### Council Goals, Objectives, & Strategies

various department goals

- Funding for staff to increase career development of personnel including maintaining annual required training, increasing related competencies of staff and supervisory development of supervisors
- Upgrade lights and signs to LED fixtures in order to conserve electricity as well as to save money on replacement of bulbs
- Install new security cameras at city buildings for consolidation in order to operate more efficiently
- Upgrade HVAC units to more energy efficient units

Create financial plans for future growth and maintenance

- Begin the process to create a Long-Term Financial Plan with the implementation of absent policies and the assistance of a Municipal Financial Advisor
- Create a Water and Wastewater Master Plan and start working toward the Plan to help prioritize Capitol projects for existing infrastructure and future development
- Create a Streets Master Plan and start working toward financial options for the Council utilizing the Street Maintenance Fee as the funding mechanism

Pursue excellence as stewards of taxpayer dollar

- Begin the process to evaluate water and electric meters and request proposals from water and electric meter manufactures for the evaluation and installation of a pilot program for “Smart Meters” to prevent water/line loss and capture loss in revenue streams
- Continued Partnership with TX Dot for transportation and infrastructure projects to support the City’s transportation projects, planning, and infrastructure improvements
- Utilize iWorQ as a management tool for preventive maintenance of city assets and plan for integration to allow our Residents and Contractors the convenience of registering, pulling permits, and making payments online
- Ensure contractual obligations with outside parties are being maintained – Begin process for renegotiation of contract(s)
- Conduct review and update/develop/adopt Financial Polices of the City to include: Purchasing Policy, Investment Policy, Capital Assets Policy, Reserve Policy, and Budget policy
- Document all Department processes and procedures step by step for every function to ensure that departing employees pass on their valuable knowledge to future employees
- Continue to create polices following Best Practice guidelines to guide and support the activities of Departments and our employees to maintain a high level of standards and public respect

### GOAL 3: CONTINUOUS ECONOMIC GROWTH

Improve roadways and infrastructure to support new and existing development

- Replace and upsize water and wastewater lines every year using in-house construction by developing priority line replacement program
- Continue with street sealing with a focus on thoroughfares and areas that have potential for Economic Development
- Investigate new methods of street markings for better visibility and durability for the convenience



FISCAL YEAR 2021

## City of Coleman

### Council Goals, Objectives, & Strategies

of our citizens

- Develop street sweeping schedule with concentration on downtown, arterial, and collector roadways

#### Focus on EDC and BRE

- Actively pursue new businesses to build or relocate in the City of Coleman and Conduct BRE site visits to businesses in Coleman
- Explore Façade Improvement Opportunities identifying a funding mechanism and work toward a minimum of three façade improvement grants that would assist businesses in making improvements to their business
- Continuing to enhance staff's expertise by attending training, networking with developers, site selectors, retailers and other Economic Development Professionals
- Create and maintain up to date informative maps, development brochures, property databases, portfolios, and developer packets
- Partner with Taxing Entities to facilitate Tax Foreclosure Properties for future redevelopment
- Research plan to conduct a study to determine feasibility of annexation of land within city's ETJ

#### Focus on Housing, Redevelopment, and efficiencies in Development Processes

- Operation Cooperation: Forge partnerships and stronger collaboration by increasing contact among various sectors of our business community and stakeholders such as: Chamber of Commerce, School District, Hospital and County
- Project Phoenix: Strengthen partnership with City Departments and Boards to include EDC, Building & Standards, P&Z, Inspections, Codes, Fire, and Public Works to promote development in the city by promoting efficiencies in the development process
- Explore housing programs to address prevalent neighborhood needs and to protect or improve the quality of housing
- Explore program to prevent or reduce decline and deterioration by helping households (5-10 annually) maintain properties through rehabilitation, Interior/exterior maintenance, and/or accessibility modifications
- Use information systems, including GIS and iWorQ to map data to identify target areas in Coleman for Redevelopment

### GOAL 4: ENHANCE QUALITY OF LIFE

#### Revitalization of Community by incorporating infrastructure and amenities

- Provide for improvements and facilities as outlined in the CMP
- Create a Streets Master Plan and start working toward financial options for the Council utilizing the Street Maintenance Fee as the funding mechanism
- Create a Water and Wastewater Master Plan and start working toward the Plan to help prioritize Capitol projects for existing infrastructure and future development

#### Utilize code enforcement / compliance as a proactive tool for cleanup and Beautification

- Abatement of properties belonging to non-responsive property owners to ensure the health and safety of our Residents
- Develop and improve communications between citizens, developers, neighborhood



FISCAL YEAR 2021

## City of Coleman

### Council Goals, Objectives, & Strategies

associations/groups, property owners, public officials, and appropriate city departments on questions of land use, occupancy and zoning by means of hosting community meetings, pre-application meetings and interdepartmental meetings to provide explanation of planning and zoning processes and building processes

- Work with EDC to create an Infill Residential Development Program for addressing the redevelopment of properties
- Reach out to the Keep Coleman Beautiful to partner and assist in seeking funding opportunities so that it remains a viable program for the City of Coleman
- Set up a City of Coleman Booth at various community events
- Begin assessments of recreation facilities to make sure they are in compliance with State and Federal Regulations, such as ADA
- Update Subdivision Ordinance and other Codes to conform with the challenges we are experiencing in the community

Create new partnerships, programs and incentives that promote citizen opportunities

- Build volunteer opportunities and strong volunteer labor pool that supports the health of the community; actively seek relationships with schools to engage middle to high school aged students in community development, through mentoring or volunteerism
- Partner with the Senior Center to provide additional activities to our senior citizens
- Partner with the sports leagues to identify opportunities for additional recreational activities
- Utilize surveys to seek feedback of community interest and seek input from non-users of programs and facilities on barriers
- Creation of a Neighborhood Pride Program to encourage and recognize excellent property maintenance to encourage others to make visual enhancements and support of community beautification

#### GOAL 5: PUBLIC SERVICE EXCELLENCE

Provide and maintain a high level of customer service to our citizens

- Maintain ISO Rating for our Citizens
- Update City GIS Viewer to multiple platforms to leverage online technologies and streamline access
- Form an event planning committee comprised of various City Departments for a full range of input and assistance for events
- Leadership Program for all City Staff
- Work with Chamber of Commerce towards a Leadership Academy for area businesses
- Establish a Citizens Academy
- Develop and implement training and programs that will prepare members of the department to meet the challenges of an ever-changing environment
- Increase recruitment activities to foster a diverse, highly qualified and professional workforce
- Implement new supervisory development program designed for newly promoted supervisors
- Implement a Train the Trainer certification program to expand professional development expertise



FISCAL YEAR 2021

## City of Coleman

### Council Goals, Objectives, & Strategies

- Highlight and expand on the services of the Library
- Provide materials in both English and Spanish
- Provide outreach services to increase visibility within the community
- Establish SOP's of the Utility Billing Office for billing, new/disconnection of service, water leaks, meter tampering etc.
- Formally designate one person from every department as a City Resource Officer to serve as a subject expert of the Department and aid citizens with reaching resolution to questions, concerns, or complaints
- Continue with technology upgrades for viewing and participation of Public Meetings of the City of Coleman
- Maintain the structure of our Municipal Government as a Council-Manager form of government that governs by Ordinance to the greatest extent possible providing for the greatest accountability to our Citizens by consistently searching for and improving methods of serving the Citizens of Coleman with our Missions, Vision, and Core Values at the heart of everything we do

Continuously review and update Charter, Ordinances, Code and Policies remain compliant while identifying opportunities for improvements with a focus on maintaining industry best practices

- Conduct periodic reviews of Charter, Code, Ordinance, and Policy to improve efficiencies and ensure compliance
- Develop Standard Operating Procedures (SOP's) for GIS and iWorQ to better track and report on projects, report issues, tracking of staff time, department use, assigning of tasks, and as a project management tool to track preventative maintenance of city assets
- Scan/Organize Map Records and City Records utilizing existing city equipment
- Continue with project management meetings and implement post project meetings
- Seek training on all software and programs to increase utilization and reduce time spent on many tasks
- Reach out to area cities to discuss best practices utilized by other departments
- Focus on polices following Best Practice guidelines to guide and support Departments to maintain a high level of standard and public respect



Office of the City Manager

September 17, 2020

To: Honorable Mayor and Members of the City Council

From: Diana Lopez, City Manager

RE: Adopted Budget for Fiscal Year 2020-2021

I am pleased to present the Fiscal Year (FY) 2021 Budget for the City of Coleman, Texas totaling \$19,645,411 for operations and capital improvement projects. The budget represents the City's careful stewardship and plan of the finances for the upcoming year. The City of Coleman is committed to providing the highest level of service through achieving the mission and vision of our Community. The Goals and Objectives for this fiscal year have been set by the Council, and collectively, we worked diligently to create a budget that aligns with prioritized goals and strategies to effectively meet the needs of our Citizens.

The Goals established by the City Council for FY 2021 include:

- Safe and Secure Community
- Financial Integrity
- Economic Growth
- Enhancement to Quality of Life
- Public Service Excellence

The budget for Fiscal Year 2021 was developed to ensure financial stability as efforts were made and emphasis is placed on funding the financial priorities of the City including funding to a level sufficient to pay outstanding debt obligations and to maintain current levels of service to Citizens. As we worked through the many budget workshops with Council, we were able to achieve our goals.

The City continues to make an effort to improve efficiency in utilizing other funding sources while maintaining effective operations. The City has actively been pursuing grant funding opportunities, and although not included as part of the revenue streams for the FY 2021 budget, the City is awaiting award decisions on \$1.7 million in pending grant awards. We have been notified as of the date of this transmittal letter that \$741,000 has already been awarded to the City for projects at Lake Coleman and the Fire Department. As staff, we will continue with Council's direction to promote sound goals and practices within the City budget as a priority.

The FY 2021 budget is a transparent and accountable financial plan that will continue with the path of financial stability for the City. With a clear vision and direction provided by the City Council, and through direction received from the goals and objectives of the Fiscal Year, each

department of the City can operate with a clear understanding of our community's values, while achieving this stability. Although there are still challenges ahead for this Administration, we are confident that with planning, good stewardship, and a collective vision, we can accomplish the tasks set before us.

City staff and I would like to express our appreciation to the City Council for the leadership, guidance, and trust shown to us during this budget process. We will work tirelessly to make this fiscal year a success. As leaders of this Community- Mayor, Council and Staff understand our roles to be that of stewards, responsible for passing on this City in a better condition than when it came into our care, whatever part we play in it.

We remain: **C**ommitted to our Residents, **O**rganizational Pride, **L**eading by Example, **E**xcellent Customer Service, **M**aking a Difference, **A**ccountable for our Actions, **N**ever settle for Less – We are after all **COLEMAN**, Texas.

Respectfully,



Diana L Lopez  
City Manager



Office of the City Manager

**C**ommitted to our Residents, **O**rganizational Pride, **L**ead by Example, **E**xcellent Customer Service,  
**M**aking a Difference, **A**ccountable for our Actions, **N**ever settle for Less – We are **COLEMAN**

August 4, 2020

Honorable Mayor and Members of the City Council:

On behalf of City Administration and Staff, I respectfully present to you the FY 2021 Proposed Budget for the City of Coleman, Texas. The budget represents the City's careful stewardship and plan of the finances for the upcoming year.

The City of Coleman is committed to providing the highest level of service through achieving the mission and vision of our Community. The Goals and Objectives for this fiscal year have been set by the Council. Staff worked diligently to create a budget that aligns with prioritized goals and strategies to effectively meet the needs of our Citizens.

The Goals established by the City Council for FY 2021 include:

- Safe and Secure Community
- Financial Integrity
- Economic Growth
- Enhancement to Quality of Life
- Public Service Excellence

During the upcoming budget workshop sessions, we hope the Mayor and City Council will recognize the significant efforts made by all City personnel to achieve these goals and fund priorities. While ensuring that expenditures are in line with prior budgets and identifying revenue streams for the funding of capital outlay and capital improvements.

Assumptions used when preparing the proposed budget include:

- Property Taxable Values would increase by \$2,186,760
- Voter Approval Tax Rate (Rollback Rate) was used for Property Tax Projections at a 94% collection rate
- Conservative approach to Revenue Projections utilizing historical data for the last 5 fiscal years to project Fiscal Year 2021 revenue streams
- Utility Revenues will remain consistent with historical consumption data for the last 5 fiscal years
- Premiums for Health Insurance are anticipated to increase significantly



- Personnel Cost Calculations were calculated to account for compensation and benefits appropriately, finding savings in prior fiscal year costs allocated for personnel and reallocating those saving to proposed compensation for Certification Pays for Full Time Employees engaged in Public Safety and Public Works
- To achieve better distribution of services to meet goals and objectives of the Fiscal Year, additional Positions are proposed for the General Fund and were achieved by a Reorganization and Reduction of Force in positions that are currently vacant by attrition

The budget for Fiscal Year 2021 was developed to ensure financial stability as efforts were made and emphasis is placed on funding the financial priorities of the City including funding to a level sufficient to pay outstanding debt obligations and to maintain current levels of service to Citizens.

## **Primary Revenues Impacted**

### **Impact of COVID 19 to Revenue Streams**

In January 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a “Public Health Emergency of International Concern”. The virus continues to spread through the State and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets.

In mid-March, President Donald Trump started his request to the nation to “Slow the spread of COVID-19”, at the same time we were beginning to see the outbreak of COVID-19 in parts of the State of Texas. Unlike other emergencies that may impact a community, such as weather and fires, there was no roadmap for the processes in responding to a public health emergency of this magnitude.

On March 19, 2020 the City Council issued a Declaration of Public Health Emergency, and passed an Ordinance of the City Council establishing rules and penalties. That same day the Governor of Texas issued an executive order closing restaurant dining rooms/bars and limiting social gatherings to 10 or less. The goal of these closures was to “Slow the Spread of COVID-19”. Shortly after, on March 31, 2020, Governor Abbott signed into law Executive Order No. GA-14 relating to the statewide continuity of essential services and activities during the COVID-19 disaster. This statewide order called for the closure of businesses that were not considered to provide for essential services. The order primarily impacted cosmetology salons, gyms, massage establishments, tattoo and piercing studios, and prohibited the eating or drinking inside bars, restaurants, and food courts. In addition, educational institutions had to suspend in classroom instruction. Since that time, progressive steps have been enacted by the Governor to slowly and incrementally open businesses in Texas; however, due to increased amounts of Texans testing positive for the virus steps were enacted to scale back on fully reopening businesses.

As of the date of this transmittal letter our declaration is still in effect; and as of the last order issued by Governor Abbott, bars and similar establishments that receive more than 51% of their gross receipts from the sale of alcoholic beverages remain closed. Restaurants are open for dine-in service but at a capacity not to exceed 50%. Governor Greg Abbott has issued Executive Order 29 requiring all Texans to wear a face covering over the nose and mouth in public spaces,

with few exceptions, in counties with 20 or more positive COVID-19 cases. To date, Coleman County continues to remain exempt from the face covering order.

With the closure of certain businesses in the community and with the closure of schools, the economy of our Community was affected. With the closure of schools, manufacturing business, and other business with high utility consumption, in addition to an increase in the number of customers who entered into payment plans with the City due to individual economic hardships, projected revenue streams for the Utility Fund and Sanitation Fund are expected to come in slightly lower than adopted in Fiscal Year 2020. Revised Budget for Fiscal Year 2020 projects an estimated loss of \$177,760 or 2.87 %. With the utility revenues anticipated to be lower than adopted, the revenue projections regarding the Internal Franchise Fee and General Service Fees from the Utility Fund and Sanitation Fund to the General Fund are anticipated to be lower than adopted in Fiscal Year 2020. Revised Budget for Fiscal Year 2020 projects an estimated loss of \$21,262 or 4.29%.

The adverse of this effect was the increase in sales tax for the months March – July. The City of Coleman, unlike other Communities, saw an increase in average monthly sales tax receipts for these months. We are projected to close the fiscal year with an estimated increase to the amount budgeted for FY 2020 of approximately \$83,512, an increase of approximately 10.18%.

The coronavirus outbreak and government responses are creating disruption in global supply chains and are adversely impacting many industries. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of this situation precludes any prediction as to the ultimate material adverse impact of the coronavirus outbreak. Nevertheless, the outbreak presents uncertainty and risk with respect to the City, its performance, and its financial results.

In April at the onset of the event, staff was instructed to shift priorities and prepare for the unexpected. Purchases were expensed only for essentials with an emphasis placed on products that are needed for operations that may be impacted with the closure of the Nation. Unanticipated expenses were incurred for increased sanitation, PPE for staff, and technology programs. Major capital improvement projects planned for the Summer of 2020 were placed on hold in anticipation of the effects to revenue streams. Despite the uncertainty of the effects to budget due to COVID-19, the Revised Budget for FY 2020 is submitted with an excess of revenues over expenditures, and collectively anticipated to have an excess of \$284,447 in revenue.

Due to the uncertainty of the lasting effects of COVID-19 and the unknowns of how much of a financial impact this can have on the City, a conservative budget approach was taken in projecting Revenues and in budgeting expenditures for the coming fiscal year.

## Impact of Taxable Values on the Tax Rate to General Fund and Debt Service

Ad Valorem Taxes for Maintenance and Operation (M&O) are generally a critical component to a City's General Fund.

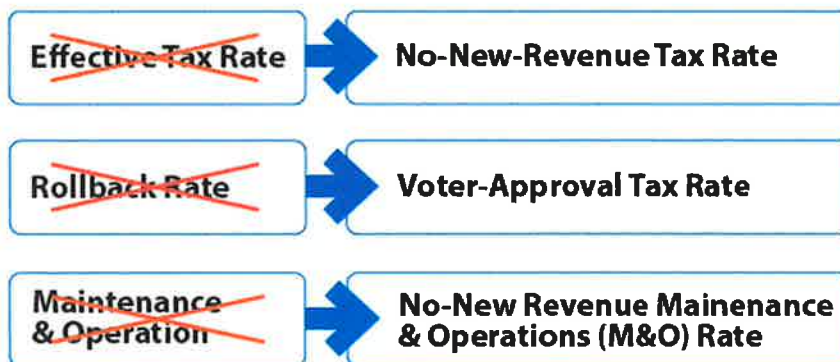
The certified Appraised Values for Tax Year 2020 are:

Real & Personal Property	\$127,312,479
Mineral Property	\$ 6,251,820

For a total taxable value of \$133,564,299.

An increase to the 2020 Certified Appraised Values from Tax Year 2019 of \$2,186,760.

Truth-in-taxation requires most taxing units to calculate two rates after receiving a certified appraisal roll or certified estimate of taxable value from the chief appraiser - the no-new-revenue tax rate and the voter-approval tax rate. These terms are new terms for this fiscal year. Senate Bill 2, 86<sup>th</sup> Legislative Session, made several significant changes to the truth-in-taxation process. Senate Bill 2, also known as the Texas Property Tax Reform and Transparency Act of 2019 was passed by the Texas Legislature in 2019. At its most fundamental level, S.B. 2 reforms the system of property taxation in three primary ways: (1) lowering the tax rate a taxing unit can adopt without voter approval and requiring a mandatory election to go above the lowered rate; (2) making numerous changes to the procedure by which a city adopts a tax rate; and (3) making several changes to the property tax appraisal process. The chart below is new terminology in comparison to the terms used prior.



### No-New-Revenue Tax Rate

The no-new-revenue 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 if applied to the same properties taxed in both years. This term is new for this Fiscal Year, and in years prior was referred to as the Effective Tax Rate.

### Voter-Approval Tax Rate

The voter-approval tax rate is a calculated maximum rate allowed by law without voter approval. Most taxing units calculate a voter-approval tax rate that divides the overall property taxes into

two categories - M&O and debt service. M&O includes expenditures such as salaries, utilities and day-to-day operations. Debt service covers the interest and principal on bonds and other debt secured by property tax revenues. The voter-approval tax rate provides about the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra three and a half (3.5) percent for operations and sufficient funds to pay debts in the coming year. It is important to note, that S.B. 2 lowers the multiplier used in this rate calculation from 8 percent to 3.5 percent for cities.

The property tax rate adopted for FY 2020 was \$0.423843/\$100.

In evaluating the expenditures in the proposed budget, and in calculating the tax rate revenue based upon the allocation of how much property taxes are used to pay for day-to-day operations (M/O) and how much was used for debt service (I/S), the proposed budget presented to you includes revenues utilizing the Voter-Approval Tax Rate (*Rollback*). The proposed budget for FY 2021 will raise more revenue from property taxes than last year's budget by an amount of \$29,097, which is a 5.2 percent increase from last year's budget. The property tax revenue to be raised from new property tax added to the tax roll this year is \$4,699, which is part of the overall increase above.

**Property Tax Rate Comparison**

	<b>2020-2021</b>	<b>2019-2020</b>
Total Property Tax Rate:	\$0.438623/100	\$0.423843/100
M&O Tax Rate:	\$0.283330/100	\$ 0.276683/100
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The total debt obligation for City of Coleman secured by property taxes: \$197,045.50

The forecasting of M&O revenues was calculated at collection rate of 94% for FY 2021 in the amount of \$355,723. These assumptions are included in the proposed budget document.

The average home value for 2020 is \$52,067.

Utilizing this basis for comparisons purposes, the amount of property tax for 2019 is \$220.68, with the Voter Approval Tax Rate being proposed, the amount of property tax for 2020 is \$228.38, an increase of \$7.70.

***Impact of Water Revenue***

Recognizing the need of providing for infrastructure improvements, in 2016 Council made the decision to build the Water Treatment Plant. Part of this decision was the ability to repay the debt incurred as key to the success of the project.

The City of Coleman began the process of obtaining an \$8 Million loan from USDA for the construction of the facility. Additional funding was required for the facility after construction bids were opened in April of 2019. The City was able to obtain additional funding from USDA in the amount of \$1.6 Million. Both loans are scheduled for repayment over a period of 40 years at favorable interest rates. The construction of the facility is nearing completion with plans to go online with the new facility scheduled for late November 2020. The debt service for the repayment of these loans is being generated through the revenues collected from Residents for water. A multi-year approach to ensuring water rates are sufficient enough to cover the debt service began in Fiscal Year 2019. An increase of \$0.60/1,000 gallons was adopted for FY 2019. In FY 2020, an increase to the base charge of \$4.00 was approved in addition to an increase of \$1.34 per 1,000 gallons of consumption. The proposed budget for FY 2021 includes the last phase of that rate implementation. In order to guarantee that the system is supporting itself, we must ensure that rates are competitive by also ensuring that the revenue stream is sufficient to cover projects. A \$1.50 increase to the base, and a \$0.60 increase per 1,000 gallons of consumption is being proposed.

**CITY OF COLEMAN WATER RATES**

**Residential and Commercial Water Service:**

(Customer Base Charge does not include consumption)

(Volumetric Charges: per 1,000 gallons)

*Current Rates 10-01-2019*

	<u>Inside City</u>	<u>Outside City</u>
<b>Base Customer Charge:</b>	\$41.50	\$64.66
0 – 3,000	\$4.59	\$4.59
3,001 – 10,000	\$5.94	\$5.94
10,001 & up	\$6.94	\$6.94
<i>Average Bill of Base plus 3,000 gallons of usage: \$55.27</i>		

*Proposed Rates 10-01-2020*

	<u>Inside City</u>	<u>Outside City</u>
<b>Base Customer Charge:</b>	\$43.00	\$66.16
0 – 3,000	\$5.19	\$5.19
3,001 – 10,000	\$6.54	\$6.54
10,001 & up	\$7.54	\$7.54
<i>Average Bill of Base plus 3,000 gallons of usage: \$58.57</i>		

The impact for the average customer utilizing 3,000 gallons comparing FY 2020 rates and proposed 2021 rates is a monthly increase of approximately \$3.30.

The revenue generated with the increase to the water rate base is \$40,873 and the projected increase of \$0.60 per 1,000 gallons of consumption generates the debt service payment for FY 2022 of \$379,600.

## Impact to Fund Balance Reserves

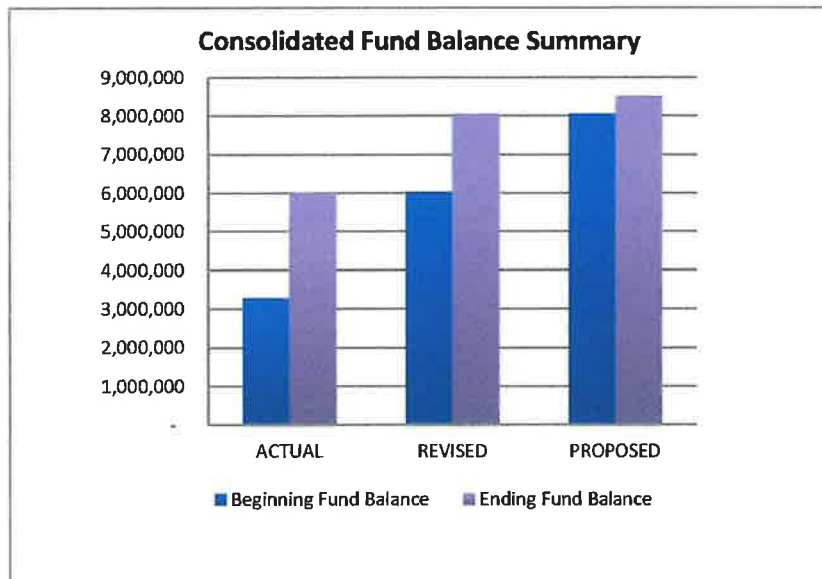
Another essential Budget priority involves retaining and replenishing sufficient fund balance reserves, but also including in budget the necessary allocations for immediate projects. Adequate fund balances are necessary for cash flow requirements and unforeseen contingencies. The Budget is developed with attention to the concept of long-term sustainability. That is, even though fund balances might be drawn upon to fund a specific one-time project or to fill a temporary need, regular operating expenses should be covered by dependable and consistent sources of revenue. Likewise, any one-time or temporary revenues should be used for one-time projects, and not dependent upon on-going funding of basic City services.

To achieve these priorities requires that we take a strategic look at our organization by establishing revenues to meet budget obligations, ensuring appropriate expenditures, and streamlining processes.

Upon the commencement of my administration with the City of Coleman in August of 2018, the fiscal year audits were considerably behind. The Fiscal Year 2017 audit was delivered to the Council in February of 2019. The audit for Fiscal Year 2018 was just delivered to the Council in July of 2020. It has taken considerable amounts of time and dedication from staff to bring the City in a position of being compliant with the requirements for submitting financial audits to the City Council. We are closing the gaps in the delivery of these audits, however the last 24 months for this City Manager have been extremely challenging. You will notice continued improvements to the budget document from prior years including updated information for fund balance. A disclosure that these numbers and the assumptions in this budget included unaudited numbers for Fiscal Year 2019.

### CITY OF COLEMAN CONSOLIDATED FUND SUMMARY

	2018-2019 ACTUAL	2019-2020 ADOPTED	2019-2020 REVISED	2020-2021 PROPOSED
<b>Beginning Fund Balance</b>	3,279,353	6,020,878	6,020,878	8,035,845
<b>Revenues</b>	12,565,850	23,715,415	17,454,652	18,148,840
<b>Transfers In</b>	2,995,209	1,710,719	3,201,146	1,688,344
<b>Total Available</b>	18,840,412	31,447,012	26,676,676	27,873,028
<b>Expenditures</b>	10,355,614	21,985,915	15,942,608	16,705,221
<b>Transfers Out</b>	2,463,920	2,588,297	2,698,223	2,675,411
<b>Total Expenditures</b>	12,819,534	24,574,212	18,640,831	19,380,632
<b>Excess of Revenues Over Expenditures</b>	2,741,525	851,922	2,014,967	456,551
<b>Ending Fund Balance</b>	6,020,878	6,872,800	8,035,845	8,492,396



This proposed budget document attempts to present and explain each fund separately. Each fund section includes supplemental information which illustrates where the money is being allocated, number of employees compensated from the fund, historical funding information to include: Adopted, Revised, Proposed and other pertinent data. In short, the sum total of the proposed budget is more than just a compilation of “bottom line” numbers. It is the foundation upon which we annually establish our commitment to the public. It is the single most important document produced by the City, and as you read through the budget, I am sure you will realize the great efforts that have been made by Staff to provide excellent customer service to our Residents though the use of allocating revenue resources to provide for the changing and challenging needs in our community of approximately 4,431 Residents.

Protecting, maintaining, and replacing the City’s infrastructure, such as Water and Wastewater Lines, Facilities, Equipment, Municipal Fleet, Technology and Programs, are one of the most important aspects of any municipality. For the FY 2020 Budget, Staff identified several immediate needs and began to take a look at the future. Several projects identified were of immediate concern and were compliance issues that needed an immediate remedy. Most of the projects identified are attributed to the lack of preventative maintenance; the longer these projects were delayed, the more expensive they were anticipated to become. We worked diligently to identify possible funding sources to include: Grants, Loans, Lease Purchase, and Debt. With all these revenue streams, we were able to accomplish the following in Fiscal Year 2020.

**General Fund**

Lease Purchase for CopSync, improvements to the Fire Station, Library computers, A/C repair at the Library, improvements to the exterior and interior of City Hall, Technology upgrades, Heavy Equipment for the Streets Department, additional road materials for Streets, and replacement of several vehicles to the White Fleet.

**Utility Fund**

Upgrades to the software and handheld meter reading system, diagnostic equipment for the fleet, maintenance at the Lake Coleman Dam, Heavy Equipment for the Electrical Department, Heavy Equipment for Wastewater, Repairs for a Sewer Trunk Line, Improvements to the Wastewater Facility, a vehicle for Lake Patrol, Electrical Utility line maintenance to include tree trimming and replacement of several vehicles to the White Fleet.

**Airport Fund**

Purchase of equipment and the preplanning and final design phases to improvements to the pavement and lighting rehabilitation for the runways through a TxDOT Aviation grant.

In addition, the extension of utilities to the Coleman County Youth Association Ballpark Complex to include: Water, Wastewater, and Electrical.

For Fiscal Year 2021, a smaller scale approach is proposed for Capital Outlay and Capital Improvements.

Included in the proposed budget for FY 2021 monies are allocated for the following:

FY 2021 Capital Outlay and Improvements

Department	Project	Amount
Police Department	Patrol Fleet and Technology Upgrades	34,800
Animal Control	Facility Upgrades	5,000
Fire Department	Facility Upgrades	4,000
Parks	Parks Improvements and ADA Playground Equipment	10,000
Library	Facility Upgrades	8,000
Electrical Lines	Infrastructure	50,000
Wastewater Upgrades	Infrastructure	30,000

General Fund \$61,800

Utility Fund \$80,000

FY 2021 Capital Outlay and Improvement Projects - *pending Grant Approval*

Department	Project	Amount
Parks	Texas Parks & Wildlife – Memory Lake	150,000
Lake Coleman	Texas Parks & Wildlife – Boat Access Grant	500,000
Fire Department	FEMA AFG Vehicle Grant	350,000
Fire Department	FEMA AFG Communications Grant	241,000
Downtown Business District	DRP Sidewalk Grant	500,000

FY 2021 Pending Grant Awards \$1,741,000



## SUMMARY OF REVENUES AND EXPENDITURES:

### General Fund

The first Fund presented in the Budget Document is the GENERAL FUND. The General Fund accounts for all revenues and expenditures of the City which are not accounted for in other funds. It is the largest of the City's funds thereby receiving a greater variety and number of taxes and other general revenues than any other fund. It is the City's primary tax supported Fund, used to account for all funds not required by standard budgeting practice to be budgeted separately. The General Fund's resources also finance a wider range of activities than any other fund. Major functions financed by the General Fund include administrative, EDC, finance, library, public safety, fire suppression, cemetery, park maintenance, and street maintenance.

The General Fund is the main accounting source for tracking financial transactions for the City. This fund is projected to have an excess of Revenues over Expenditures for FY 2020 in the amount of \$22,916 and is being proposed to the City Council for FY 2021 with an excess of Revenues over Expenditures of \$69,718.

## CITY OF COLEMAN GENERAL FUND SUMMARY

	2018-2019 ACTUAL	2019-2020 ADOPTED	2019-2020 REVISED	2020-2021 ADOPTED
Beginning Fund Balance	990,028	1,148,240	1,148,240	1,171,156
Revenues	2,709,361	2,702,822	2,882,222	2,780,972
Audit Adjustment	-	-	-	-
Transfers In	1,289,407	1,490,537	1,493,037	1,493,037
Total Available	4,988,796	5,341,599	5,523,499	5,445,165
Expenditures	3,233,217	3,583,124	3,718,604	3,598,984
Transfers Out	607,339	591,736	633,738	605,307
Ending Fund Balance	1,148,240	1,166,739	1,171,156	1,240,874

## ENTERPRISE FUNDS

The City operates three ENTERPRISE FUNDS. These funds are designed to be self-supporting, meaning the funds derive their revenues from fees for services rather than taxes. Enterprise funds for the City of Coleman include: Utility System Fund, Airport Fund, and Sanitation Operations Fund.

### Utility System Fund

This fund's function is to provide for a source of the Electrical power, clean water supply and distribution, collection, treatment and disposal of wastewater.

The Utility Fund is the main revenue generating source for the City. This fund is projected to have an excess of Revenues over Expenditures for FY 2020 the amount of \$207,856 and is being proposed to the City Council for FY 2021 with an excess of Revenues over Expenditures of \$117,821.

## CITY OF COLEMAN UTILITY ENTERPRISE FUND SUMMARY

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 PROPOSED
<b>Beginning Fund Balance</b>	2,174,118	2,845,624	2,845,624	3,247,219
<b>Revenues</b>	8,565,463	17,305,591	13,460,847	11,636,737
<b>Transfers In</b>	184,369	181,736	193,738	195,307
<b>Total Available</b>	10,923,950	20,332,951	16,500,210	15,079,263
<b>Expenditures</b>	6,287,345	15,241,104	11,252,096	9,721,258
<b>Audit Adjustment</b>	-			
<b>AWA Contractual Payment</b>	-	-	-	-
<b>Transfers Out</b>	1,790,981	1,954,211	2,000,895	1,992,965
<b>Ending Fund Balance</b>	2,845,624	3,137,636	3,247,219	3,365,040

**Airport Fund**

This fund’s function is to provide for the operations of the Municipal Airport. This fund is projected to have an excess of Revenues over Expenditures for FY 2020 in the amount of \$7,246 and is being proposed to the City Council for FY 2021 to have an excess of Revenues over Expenditures in the amount of \$1,560. Highlights of this year’s projects for the Airport include a renovation of the runway. This project is being financed with a grant received from TxDOT Aviation.

The scope of the project includes: removing the existing asphalt layer and placing a new asphalt layer on both the runway and taxiways (except for the recently reconstructed taxiway). The apron will be rehabilitated in the same manner as the runway/taxiways or by placement of a seal coat, depending upon the budget. Drainage and erosion issues in the north infield area and north of the north connecting taxiway will be addressed. Drainage/Foreign Object Debris (FOD) issue will be addressed on the apron adjacent to the building. The drainage pipe beneath Taxiway B will be removed and replaced due to it being undersized and the ends being located inside the taxiway safety area. All markings on the airfield pavement will be replaced after the pavement is

rehabilitated. The project construction budget, as listed in TxDOT's CIP, is approximately \$2.1 million. Our hope is that construction will begin sometime in October.

**CITY OF COLEMAN  
AIRPORT FUND**

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<b>Beginning Fund Balance</b>	56,909	235,202	235,202	242,448
<b>Revenues</b>	241,354	2,661,800	86,621	2,697,610
<b>Audit Adjustments</b>	-			
<b>Transfers In</b>	35,896	38,446	28,834	-
<b>Total Available</b>	334,159	2,935,448	350,657	2,940,058
<b>Expenditures</b>	98,957	2,700,246	108,209	2,696,050
<b>Audit Adjustment</b>	-			
<b>Transfers Out</b>	-	-	-	-
<b>Ending Fund Balance</b>	235,202	235,202	242,448	244,008

**Sanitation Operations Fund**

This fund's function is to provide for the collection and disposal of trash, garbage, and brush. To this end, the City contracts with a curb side removal service, and operates a local convenience center collection point to accommodate larger loads. This fund is projected to have an excess of Revenues over Expenditures for FY 2020 in the amount of \$107,792 and is being proposed to the City Council for FY 2021 with an excess of Revenues over Expenditures of \$83,552.

**CITY OF COLEMAN  
SOLID WASTE OPERATIONS FUND SUMMARY**

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<b>Beginning Fund Balance</b>	52,195	102,677	102,677	210,469
<b>Revenues</b>	851,177	861,650	839,724	835,050
<b>Audit Adjustments</b>	-			
<b>Transfers In</b>	-	-	-	-
<b>Total Available</b>	903,372	964,327	942,401	1,045,519
<b>Expenditures</b>	735,095	461,431	668,342	687,930
<b>Transfers Out</b>	65,600	42,350	63,590	63,568
<b>Ending Fund Balance</b>	102,677	460,546	210,469	294,021

**SUMMARY:**

In summary when consolidating all funds, the FY 2021 Proposed Budget is a balanced budget dependent upon certain assumptions including the adoption of the proposed tax rate and an increase to water rates. This results in a consolidated fund summary of revenues over expenditures in the amount of \$345,810 for revised FY 2020 and \$272,651 for proposed FY 2021.

This budget was submitted to the Mayor and City Council, and made available to the public on August 4, 2020. We look forward to obtaining the feedback and input from City leadership and our citizens.

As leaders of this Community- Mayor, Council and Staff understand our roles to be that of stewards, responsible for passing on this City in a better condition than when it came into our care, whatever part we play in it.

We remain: **C**ommitted to our Residents, **O**rganizational Pride, **L**eading by Example, **E**xcellent Customer Service, **M**aking a Difference, **A**ccountable for our Actions, **N**ever settle for Less – We are after all **COLEMAN**.

Respectfully submitted,



Diana L Lopez  
City Manager

# Table of Contents

Coversheet .....	i
Council Members and Key Staff .....	ii
Mission, Vision, Values and Goals.....	iii
Transmittal Letter(s) .....	x
Table of Contents .....	xxvi
City of Coleman Organizational Chart .....	xxx

## **Consolidated Summary Information**

Consolidated Operating Fund Summary.....	1
--	---

## **Section I**

<b><u>100 - General Fund</u></b> .....	5
Description.....	7
General Fund Summary.....	8
Summary of Revenues and Expenditures.....	9
Chart – Revenue Breakdown.....	10
Charts – Allocation by Function.....	11
General Fund Revenues.....	14

### DETAIL – GENERAL FUND OPERATIONS

<u>General Government</u> .....	17
Mayor and Council.....	18
City Secretary.....	20
City Administration.....	22
General Operations.....	24
Economic Development .....	27
<u>Public Safety</u> .....	29
Emergency Notifications .....	30
Telecommunications .....	32
Police Department .....	34
Fire Department .....	37
Municipal Court .....	40
<u>Public Works</u> .....	43
Street Maintenance .....	44
<u>Parks and Recreation</u> .....	47

City Parks.....	48
City Pool.....	51
<u>Community Services</u> .....	53
Health and Sanitation .....	54
Animal Control.....	56
Inspections .....	58
Code Compliance .....	60
Cemetery .....	62
Library.....	65
Interfund Transfers.....	69
<b>Section II</b>	
<b><u>210 – Law Enforcement Standards</u></b> .....	<b>71</b>
Description.....	72
LES Fund Summary .....	73
DETAIL – LAW ENFORCEMENT STANDARDS FUND OPERATIONS	
LES Expenses.....	75
<b>Section III</b>	
<b><u>300 – Utility Fund</u></b> .....	<b>79</b>
Description.....	80
Utility Fund Summary.....	81
Summary of Revenues and Expenditures.....	82
Chart – Revenue Breakdown.....	84
Utility Fund Revenues.....	85
DETAIL – UTILITY FUND OPERATIONS	
<u>General Operations</u> .....	87
Utility Office.....	88
Utility Shop.....	91
<u>Electrical</u> .....	93
Electricity Acquisition .....	94
Electricity Distribution .....	96
<u>Water</u> .....	99
Water Production .....	100

Water Distribution .....	103
Lake Coleman .....	106
<u>Wastewater</u> .....	109
Wastewater Services .....	110
Wastewater Treatment .....	113
Administrative Salary Split.....	117
Interfund Transfers.....	123

**Section IV**

<b><u>310 – Airport Fund</u></b> .....	<b>125</b>
Description.....	127
Airport Fund Summary.....	128
Summary of Revenues and Expenditures.....	129
Chart – Revenue Breakdown.....	131
Chart – Allocation by Category .....	132
Airport Fund Revenues .....	133

DETAIL – AIRPORT FUND OPERATIONS

Airport Operations.....	134
-------------------------	-----

**Section V**

<b><u>320 – Solid Waste Fund</u></b> .....	<b>137</b>
Description.....	139
Solid Waste Fund Summary.....	140
Summary of Revenues and Expenditures.....	141
Chart – Revenue Breakdown.....	143
Chart – Allocation by Category.....	144
Solid Waste Fund Revenues.....	145

DETAIL – SOLID WASTE FUND OPERATIONS

Garbage / Refuse.....	146
Administrative Salary Split.....	149
Interfund Transfers.....	153

**Section VI**

<b><u>Debt Issued</u></b> .....	<b>155</b>
---------------------------------	------------

Description .....	157
Listing of Bonded Debt Issued.....	158
Calculation of Ad Valorem Tax Revenue .....	159

**Section VII**

<b><u>Hotel Occupancy Tax</u></b> .....	<b>161</b>
Description .....	163
Summary of Revenues and Expenditures.....	164
Chart: Revenue Breakdown.....	166
Chart: Allocation by Function.....	167
Hotel Occupancy Fund Revenues.....	168

DETAIL – HOTEL OCCUPANCY FUND OPERATIONS

Hotel Occupancy Tax Expenses .....	169
------------------------------------	-----

**Section VIII**

<b><u>Street Improvement Fund</u></b> .....	<b>171</b>
Description .....	173
Summary of Revenues and Expenditures .....	174
Street Improvement Revenues .....	175

DETAIL – STREET IMPROVEMENT OPERATIONS

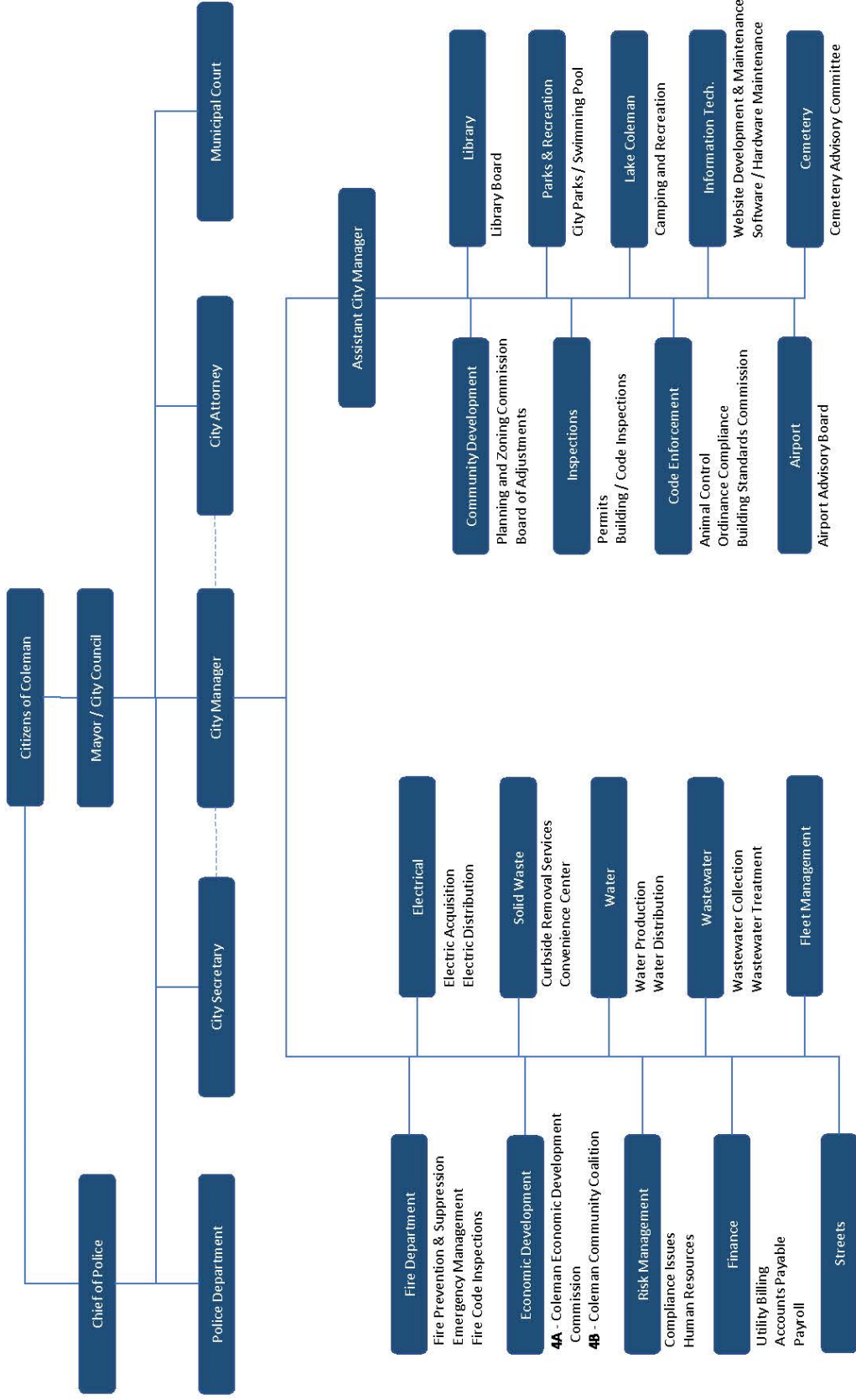
Street Improvement Expenses .....	176
-----------------------------------	-----

**Section X**

<b><u>Tax and Appropriate Ordinances</u></b> .....	<b>177</b>
Ordinance Adopting Budget; Revising Previous Year .....	pending
Ordinance Levying Taxes .....	pending



# City of Coleman Organizational Chart



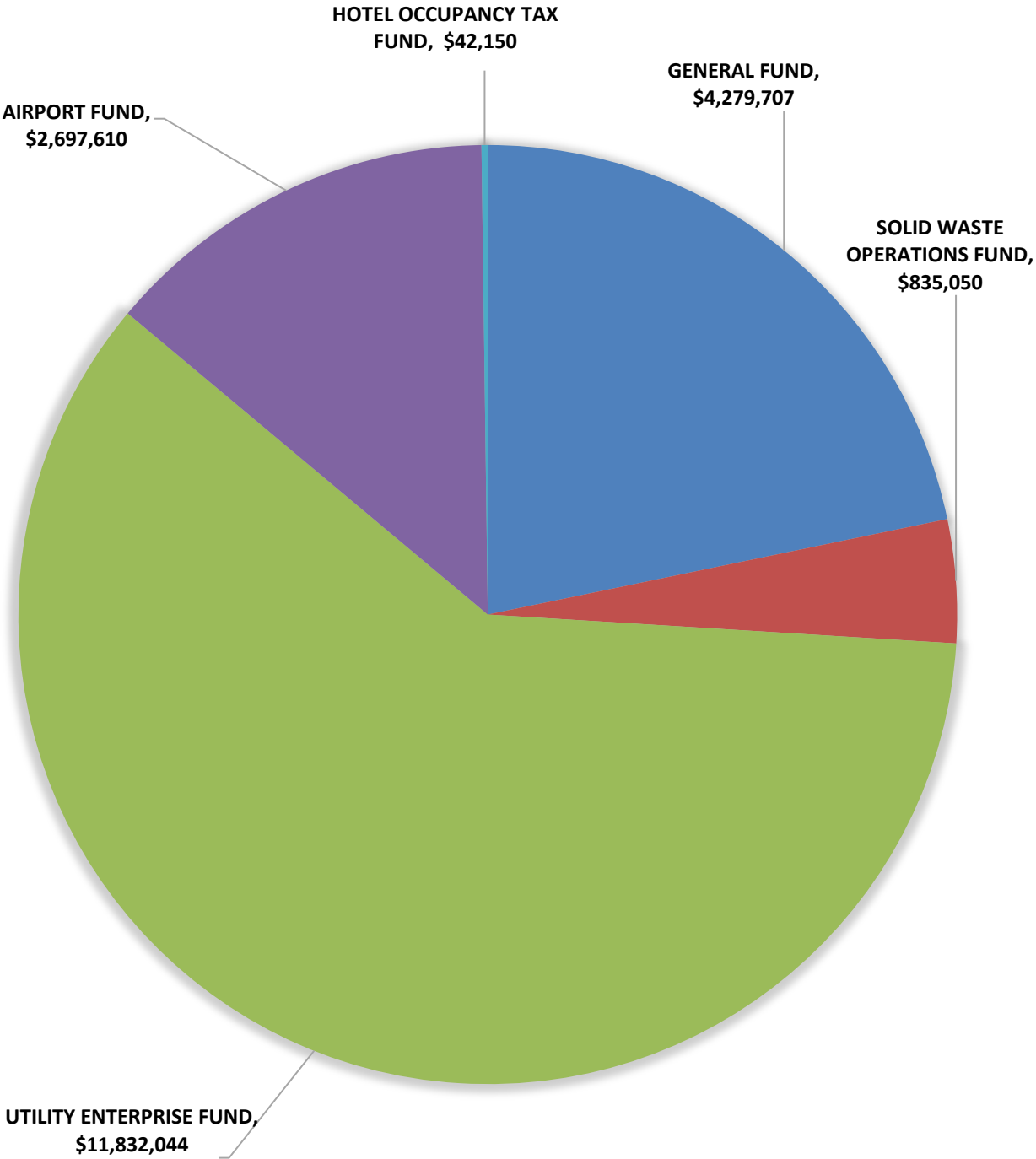
Note: All boards represented are appointed by the Council and merely listed as being associated with the functional area represented.

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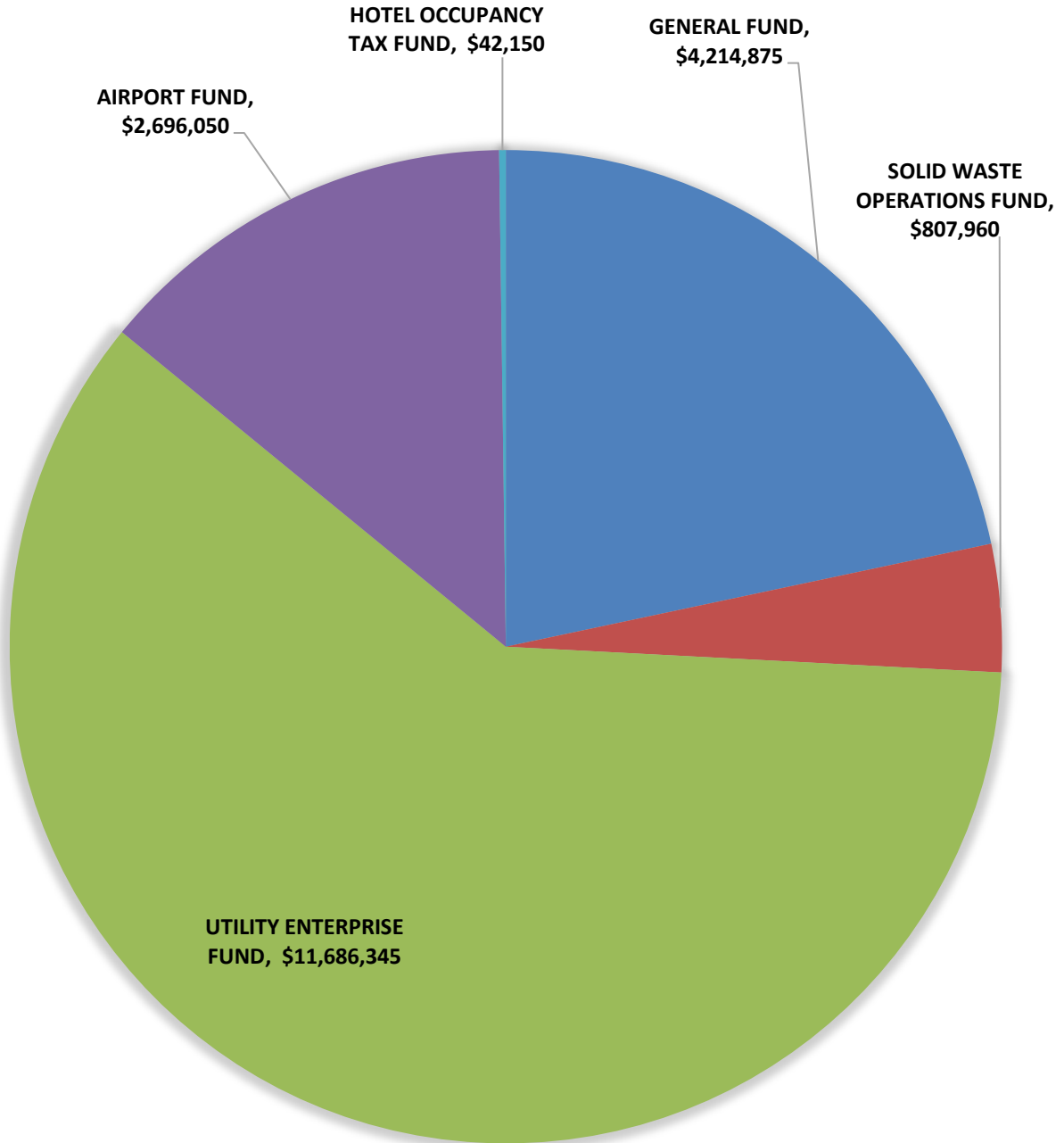
**CITY OF COLEMAN  
CONSOLIDATED FUND SUMMARY**

	2018-2019 ACTUAL	2019-2020 ADOPTED	2019-2020 REVISED	2020-2021 ADOPTED
<b>General Fund:*</b>				
Beginning Fund Balance	990,028	1,140,490	1,140,490	1,233,013
Total Revenues	3,996,908	4,193,359	4,475,439	4,279,707
Total Expenses	3,846,446	4,174,860	4,382,915	4,214,875
Ending Fund Balance	<u>1,140,490</u>	<u>1,158,989</u>	<u>1,233,013</u>	<u>1,297,845</u>
<b>Law Enforcement Standards Fund:</b>				
Beginning Fund Balance	6,212	6,212	6,212	7,164
Total Revenues	1,000	1,816	1,002	1,000
Total Expenses	1,000	10	50	1,000
Ending Fund Balance	<u>6,212</u>	<u>8,018</u>	<u>7,164</u>	<u>7,164</u>
<b>Utility Enterprise Fund:*</b>				
Beginning Fund Balance	2,174,118	2,661,255	2,661,255	2,838,661
Total Revenues	8,565,463	17,305,591	13,460,847	11,832,044
Total Expenses	8,078,326	17,195,315	13,283,441	11,686,345
Ending Fund Balance	<u>2,661,255</u>	<u>2,771,531</u>	<u>2,838,661</u>	<u>2,984,360</u>
<b>Airport Fund:*</b>				
Beginning Fund Balance	56,909	256,135	256,135	267,381
Total Revenues	298,183	2,700,246	129,455	2,697,610
Total Expenses	98,957	2,700,246	118,209	2,696,050
Ending Fund Balance	<u>256,135</u>	<u>256,135</u>	<u>267,381</u>	<u>268,941</u>
<b>Solid Waste Operations Fund:*</b>				
Beginning Fund Balance	52,195	57,640	57,640	106,260
Total Revenues	851,177	861,650	839,724	835,050
Total Expenses	845,732	853,767	791,104	807,960
Ending Fund Balance	<u>57,640</u>	<u>65,523</u>	<u>106,260</u>	<u>133,350</u>
<b>*EXCESS OF REVENUES OVER EXPENDITURES</b>	<b><u>\$ 842,270</u></b>	<b><u>\$ 138,464</u></b>	<b><u>\$ 330,748</u></b>	<b><u>\$ 239,180</u></b>
<i>Combined Months of Expense in Fund Balance</i>	3.63	2.16	2.72	3.17

# CONSOLIDATED FUND REVENUE BREAKDOWN

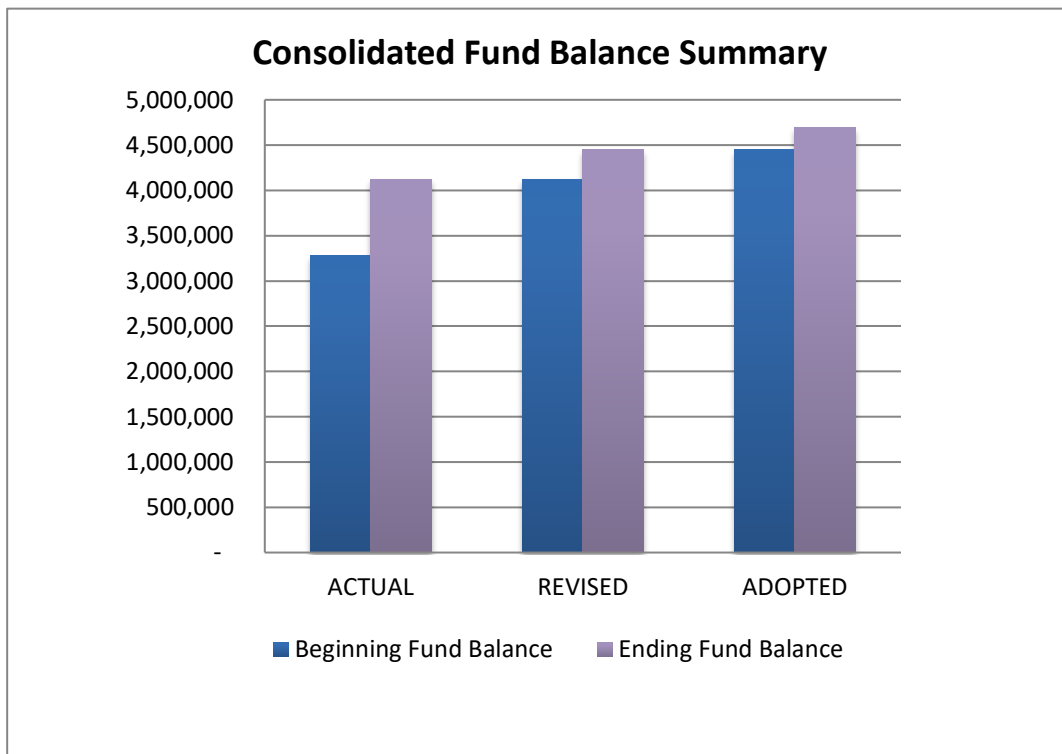


# CONSOLIDATED EXPENSE BREAKDOWN



## CITY OF COLEMAN CONSOLIDATED FUND SUMMARY

	2018-2019 ACTUAL	2019-2020 ADOPTED	2019-2020 REVISED	2020-2021 ADOPTED
<b>Beginning Fund Balance</b>	3,279,462	4,121,732	4,121,732	4,452,480
<b>Revenues</b>	12,203,059	23,351,943	17,190,858	17,957,067
<b>Transfers In</b>	1,509,672	1,710,719	1,715,609	1,688,344
<b>Total Available</b>	16,992,193	29,184,394	23,028,199	24,097,890
<b>Expenditures</b>	10,405,185	22,312,651	15,877,496	16,744,391
<b>Transfers Out</b>	2,465,276	2,611,547	2,698,223	2,661,840
<b>Total Expenditures</b>	12,870,461	24,924,198	18,575,719	19,406,231
<b>Excess of Revenues Over Expenditures</b>	842,270	138,464	330,748	239,180
<b>Ending Fund Balance</b>	4,121,732	4,260,196	4,452,480	4,691,660



SECTION I

GENERAL FUND





## SECTION I

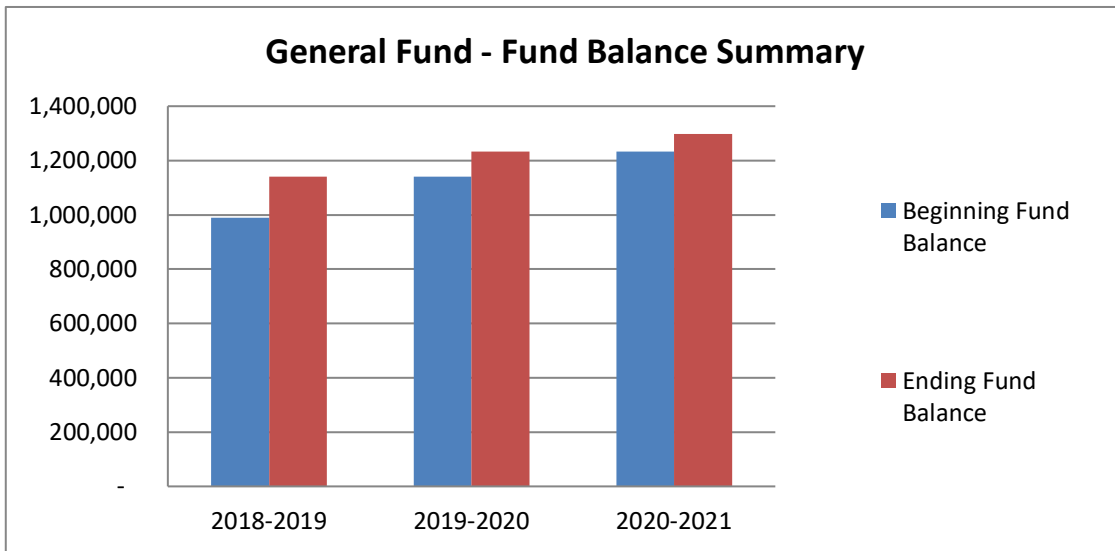
### GENERAL FUND

The General Fund accounts for all revenues and expenditures of the City which are not accounted for in other funds. It is the largest of the City's funds and receives a greater variety and number of taxes and other general revenues than any other fund. The General Fund's resources also finance a wider range of activities than any other fund. Major functions financed by the General Fund include administrative, finance, police protection, fire suppression, library, parks and street maintenance.

# CITY OF COLEMAN

## GENERAL FUND SUMMARY

	2018-2019 ACTUAL	2019-2020 ADOPTED	2019-2020 REVISED	2020-2021 ADOPTED
<b>Beginning Fund Balance</b>	990,028	1,140,490	1,140,490	1,233,013
<b>Revenues</b>	2,707,501	2,702,822	2,982,402	2,786,670
<b>Audit Adjustment</b>	-	-	-	-
<b>Transfers In</b>	1,289,407	1,490,537	1,493,037	1,493,037
<b>Total Available</b>	4,986,936	5,333,849	5,615,929	5,512,720
<b>Expenditures</b>	3,239,107	3,583,124	3,749,177	3,609,568
<b>Transfers Out</b>	607,339	591,736	633,738	605,307
<b>Ending Fund Balance</b>	1,140,490	1,158,989	1,233,013	1,297,845

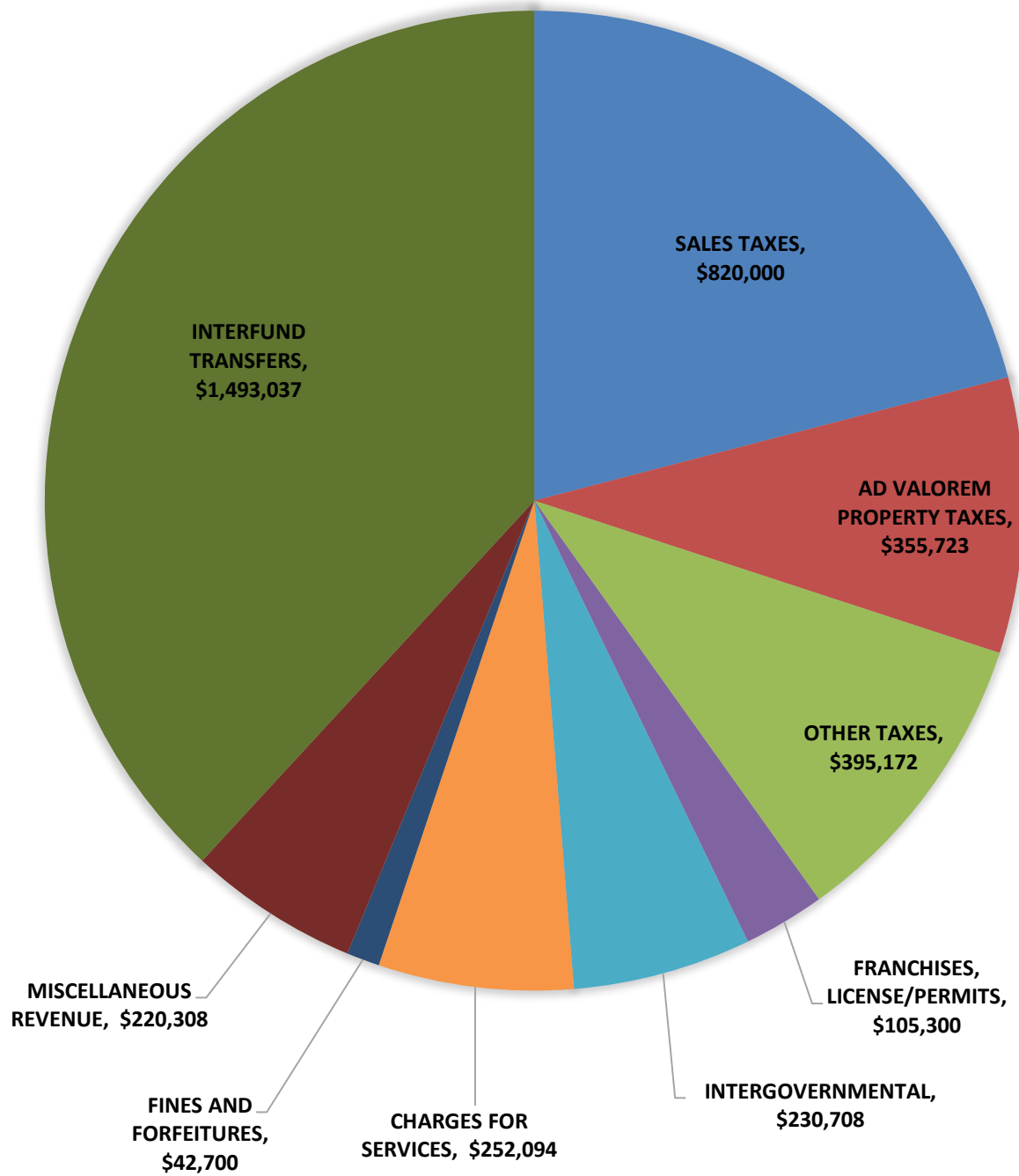


## CITY OF COLEMAN

### SUMMARY OF REVENUES AND EXPENDITURES

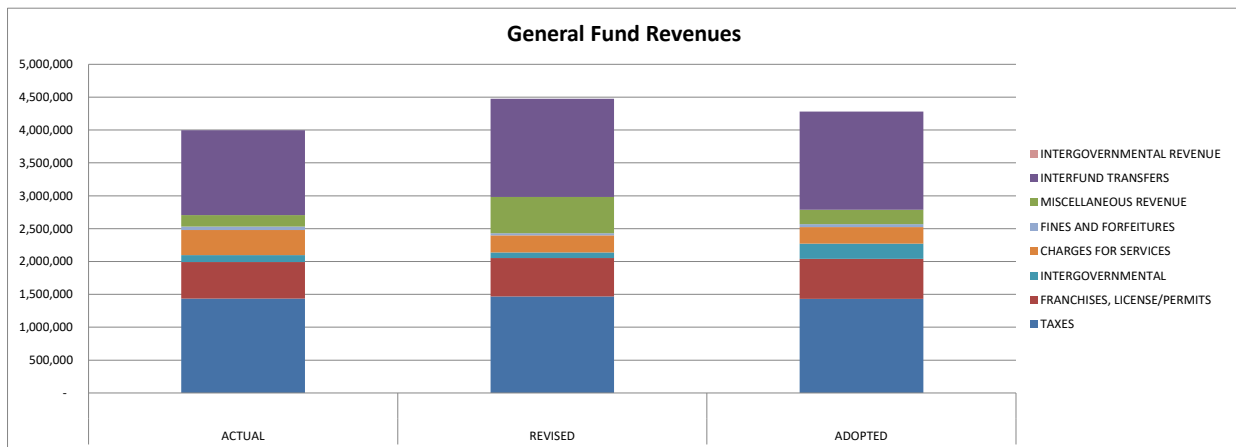
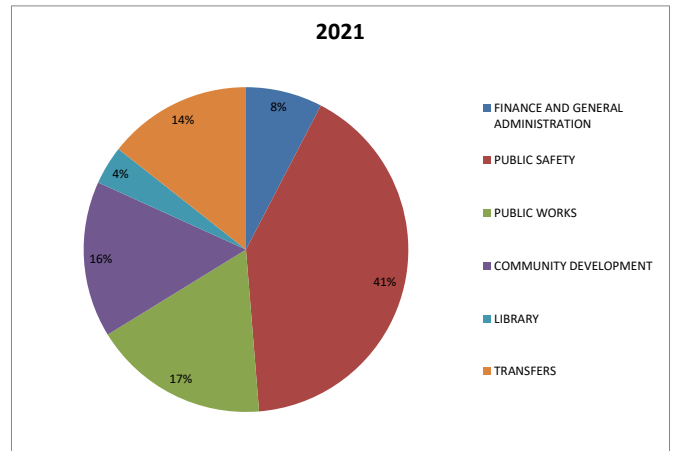
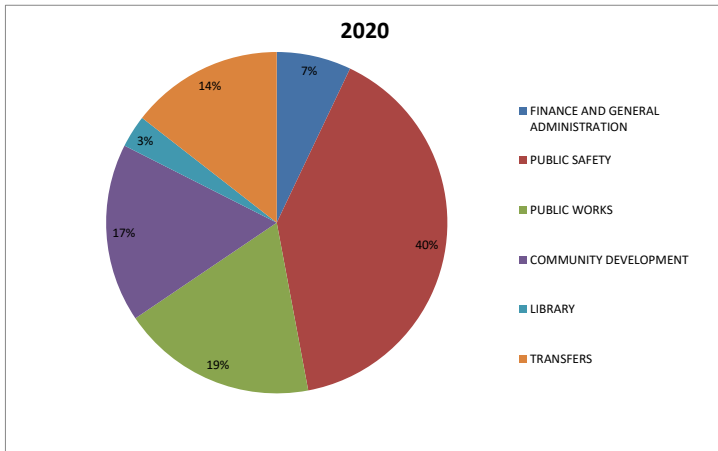
	2018-2019 ACTUAL	2019-2020 ADOPTED	2019-2020 REVISED	2020-2021 ADOPTED
<b>GENERAL FUND</b>				
TAXES	1,433,884	1,396,055	1,466,275	1,433,074
FRANCHISES, LICENSE/PERMITS	559,938	582,128	584,906	607,786
INTERGOVERNMENTAL	102,243	36,200	86,403	230,708
CHARGES FOR SERVICES	382,174	252,479	259,016	252,094
FINES AND FORFEITURES	54,001	56,450	34,200	42,700
MISCELLANEOUS REVENUE	175,261	379,510	551,602	220,308
INTERFUND TRANSFERS	1,289,407	1,490,537	1,493,037	1,493,037
INTERGOVERNMENTAL REVENUE	-	-	-	-
<b>TOTAL GENERAL FUND REVENUE</b>	<b>3,996,908</b>	<b>4,193,359</b>	<b>4,475,439</b>	<b>4,279,707</b>
100-xxxx-01 MAYOR AND COUNCIL	2,133	2,635	13,903	3,400
100-xxxx-02 CITY SECRETARY	4,538	6,250	4,450	9,675
100-xxxx-03 ADMINISTRATION	10,653	8,200	4,550	8,400
100-xxxx-04 EMERGENCY NOTIFICATIONS	-	-	4,950	4,950
100-xxxx-05 GENERAL OPERATIONS	176,343	239,881	286,741	299,881
100-xxxx-11 FIRE DEPARTMENT	483,702	502,654	530,605	483,662
100-xxxx-16 MUNICIPAL COURT	118,420	101,526	70,213	98,131
100-xxxx-07 POLICE DEPT.	835,899	944,684	1,084,285	1,063,746
100-xxxx-06 TELECOMMUNICATIONS	224,093	-	-	-
100-xxxx-15 HUMANE	56,286	60,650	64,769	83,836
100-xxxx-08 STREET MAINTENANCE	530,984	776,774	701,332	625,387
100-xxxx-09 HEALTH AND SANITATION	110,151	111,700	108,327	111,900
100-xxxx-12 CITY PARKS	183,598	215,113	220,031	204,690
100-xxxx-13 CITY PARK POOL	36,351	35,825	30,837	40,930
100-xxxx-17 CEMETERY	189,220	247,459	256,892	172,257
100-xxxx-10 EDC	71,219	95,640	93,905	96,638
100-xxxx-14 INSPECTIONS	14,168	22,999	41,926	44,850
100-xxxx-19 CODES	47,830	82,363	96,990	95,513
100-xxxx-18 LIBRARY	143,519	128,771	134,471	161,723
100-xxxx-05 XFR INTERFUND TRANSFERS	607,339	591,736	633,738	605,307
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>3,846,446</b>	<b>4,174,860</b>	<b>4,382,915</b>	<b>4,214,875</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>150,462</b>	<b>18,499</b>	<b>92,523</b>	<b>64,832</b>
<i>Beginning Fund Balance</i>	990,028	1,140,490	1,140,490	1,233,013
	-	-	-	-
<i>Months of Expense in Fund Balance</i>	<b>3.56</b>	<b>3.33</b>	<b>3.38</b>	<b>3.70</b>

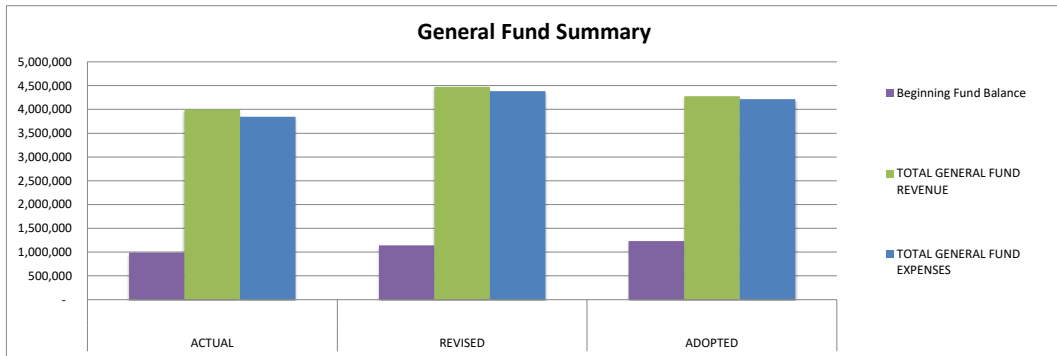
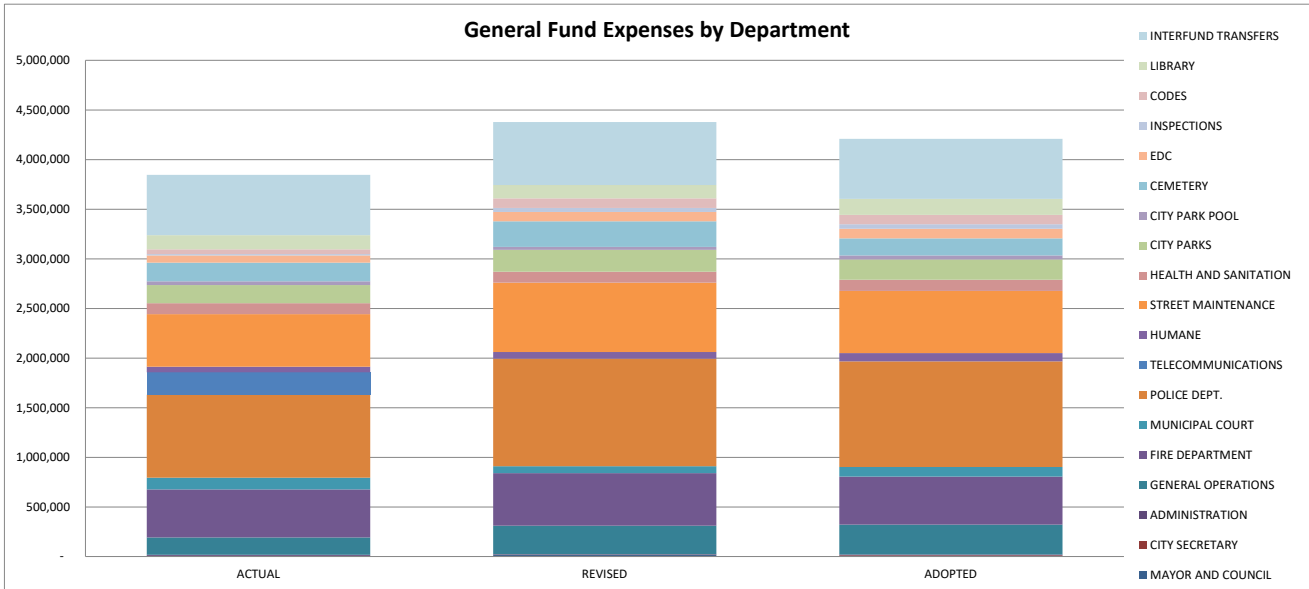
# GENERAL FUND REVENUE BREAKDOWN



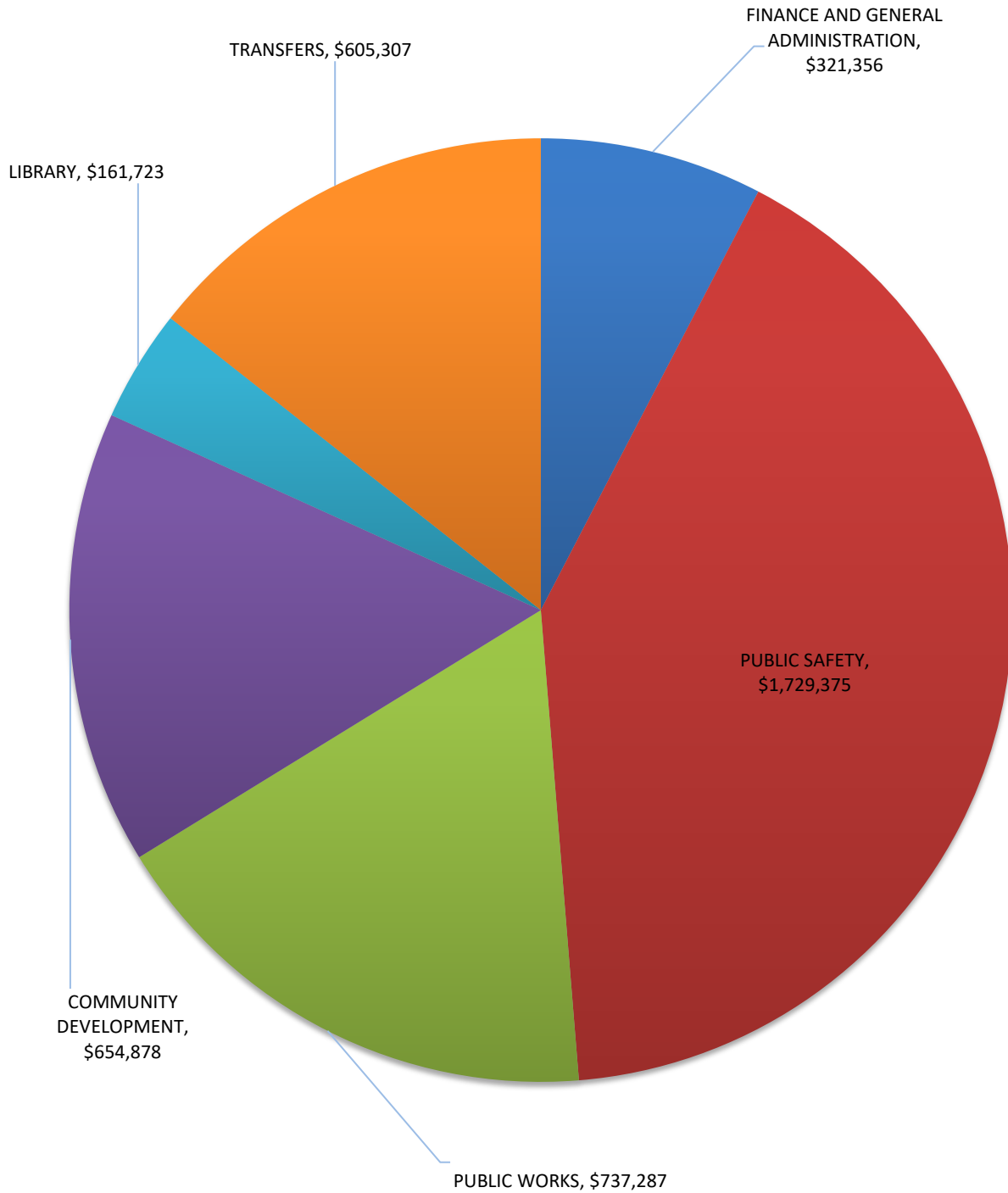
## GENERAL FUND ALLOCATION BY FUNCTION

	2020		2021	
FINANCE AND GENERAL ADMINISTRATION	\$ 309,644.36	7%	\$ 321,356.00	8%
PUBLIC SAFETY	\$ 1,749,872.00	40%	\$ 1,729,374.90	41%
PUBLIC WORKS	\$ 809,658.70	18%	\$ 737,286.61	18%
COMMUNITY DEVELOPMENT	\$ 740,581.03	17%	\$ 654,877.58	16%
LIBRARY	\$ 134,471.00	3%	\$ 161,722.91	4%
TRANSFERS	\$ 633,738.25	14%	\$ 605,307.00	14%
	\$ 4,377,965.34		\$ 4,209,925	





## GENERAL FUND EXPENSE BREAKDOWN



**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-xx</b>	<b>General Fund</b>					
<b>Tax Revenue</b>						
100-3100-05	SALES TAX COLLECTIONS	425,180	410,000	440,000	410,000	-
100-3121-05	AD VALORUM TAXES (M&O)	327,407	341,689	341,689	355,723	14,034
100-3122-05	DELINQUENT AD VALORUM TAXES (M&O)	-	-	5,000	5,000	5,000
100-3125-05	SPECIAL DEBT SERVICE (I&S)	197,495	181,736	181,736	194,971	13,235
100-3126-05	DELINQUENT DEBT TAXES	-	-	2,500	2,500	2,500
100-3127-05	P & I - PROPERTY TAXES (M&O)	-	-	5,000	5,000	5,000
100-3130-05	P & I - DEBT SERVICE TAXES (I&S)	5,389	5,250	2,500	2,500	(2,750)
100-3381-05	OCCUPANCY TAX	48,953	42,150	42,150	42,150	-
100-3382-05	SALES TAX / 4A EDC	211,485	205,000	220,000	205,000	-
100-3383-05	SALES TAX / 4B EDC	211,485	205,000	220,000	205,000	-
100-3384-05	MIXED BEVERAGE TAX	6,490	5,230	5,700	5,230	-
	<b>Tax Revenue</b>	<b>1,433,884</b>	<b>1,396,055</b>	<b>1,466,275</b>	<b>1,433,074</b>	<b>37,019</b>
<b>Franchises, Licenses &amp; Permits</b>						
100-3150-05	FRANCHISE FEE RECEIPTS	78,654	70,000	90,000	90,000	20,000
100-3160-15	POUND FEES	247	300	300	300	-
100-3170-14	BLDG ELEC PLMBG PERMITS	16,903	16,000	13,000	15,000	(1,000)
100-3270-11	PERMIT TO BURN	10	-	-	-	-
100-3350-05	GENERAL SERVICES FEE - 4%	232,062	247,914	240,803	251,243	3,329
100-3370-05	INTERNAL FRANCHISE FEE - 4%	232,062	247,914	240,803	251,243	3,329
	<b>Franchises, Licenses &amp; Permits</b>	<b>559,938</b>	<b>582,128</b>	<b>584,906</b>	<b>607,786</b>	<b>25,658</b>
<b>Intergovernmental Revenue</b>						
100-3164-05	GRANT FROM 4A CORP	-	-	3,365	-	-
100-3165-05	GRANT FROM 4B CORP	3,500	-	3,365	-	-
100-3164-08	GRANT FROM 4A CORP - STREETS	-	-	-	-	-
100-3240-11	COUNTY TO FIRE DEPT.	1,600	1,600	1,600	1,600	-
100-3240-18	COUNTY TO LIBRARY	4,000	4,000	4,000	4,000	-
100-3250-11	GRANT PROCEEDS	2,914	10,000	5,321	10,000	-
100-3260-05	COUNTY TO CIVIL DEFENSE	-	-	-	-	-
100-3320-08	DOWNTOWN REVITALIZATION GRANT	55,723	-	-	-	-
100-3300-08	PROPERTY BID/HOUSE DEMO	-	-	-	-	-
100-3330-12	CITY PARK GRANT FUNDS	-	-	-	-	-
100-3340-05	SR. CENTER GRANT REVENUE	-	-	-	-	-
100-3341-18	TEXAS BROADBAND SUBSIDY	-	-	-	-	-
100-3342-18	LONE STAR LIB. GRANT	-	500	-	-	(500)
100-3345-14	4A 4B DEMOLITION GRANTS	20,000	20,000	20,000	20,000	-
100-3377-05	TDEM CARES GRANT	-	-	48,752	195,008	195,008
100-3385-08	FEMA GRANTS - STREET	1,240	-	-	-	-
100-3386-11	TIFMAS/IMT REIMBURSEMENT	12,256	100	-	100	-
100-3387-07	GOVERNMENT GRANTS	1,010	-	-	-	-
100-3397-05	CDBG GRANT PLANNING REVENUE	-	-	-	-	-
	<b>Intergovernmental Revenue</b>	<b>102,243</b>	<b>36,200</b>	<b>86,403</b>	<b>230,708</b>	<b>194,508</b>
<b>Charges for Services</b>						
100-3160-18	COPY MACHINE REVENUE	2,245	2,000	2,000	2,000	-



**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
100-3180-13	SWIM POOL FEES	18,918	8,000	9,500	10,000	2,000
100-3180-18	LOST ITEM REVENUE	19	25	25	25	-
100-3190-13	SWIM POOL CONCESSIONS	3,587	3,000	950	3,000	-
100-3190-18	LAMINATION	8	10	20	25	15
100-3191-18	COMMUNITY ROOM REVENUE	1,490	1,500	1,940	1,500	-
100-3215-16	COURT TECHNOLOGY FEES	1,000	1,200	500	600	(600)
100-3220-16	BUILDING SECURITY FEE	801	900	400	600	(300)
100-3230-17	OPEN CLOSE GRAVES	73,445	42,000	40,000	40,000	(2,000)
100-3240-08	STREET REPAIR COLLECTIONS	143,989	141,000	141,000	141,000	-
100-3241-08	PENALTIES ON UTILITIES	743	650	650	650	-
100-3250-07	COUNTY TO 911 DISPATCH FEE	62,000	-	-	-	-
100-3300-05	TOWER RENTAL	24,744	24,744	24,744	24,744	-
100-3300-17	CEMETERY PROPERTY RENT	364	300	364	350	50
100-3330-18	LIBRARY/FAXES SENT	259	250	250	150	(100)
100-3335-12	PAVILION REVENUE	6,650	3,500	4,500	4,000	500
100-3340-17	CEMETERY BEAUTIFICATION	14,879	-	8,423	-	-
100-3354-18	INTER-LIBRARY POSTAGE	282	250	400	300	50
100-3360-05	A/R ADMIN. FEE-GEN.(LATE FEES)	746	900	900	900	-
100-3380-07	SANTA ANNA DISPATCH FEE	5,400	-	-	-	-
100-3392-05	PLANNING AND ZONING FEES	200	100	300	100	-
100-3395-05	CREDIT CARD PROCESSING FEE	13,485	15,000	15,000	15,000	-
100-3400-05	AIR EVAC EMS	6,228	6,500	6,500	6,500	-
100-3401-05	AIR EVAC EMS-CITY FEE	692	650	650	650	-
<b>Charges for Services</b>		<b>382,174</b>	<b>252,479</b>	<b>259,016</b>	<b>252,094</b>	<b>(385)</b>
<b>Fines</b>						
100-3200-16	MC FINES KEPT BY CITY	16,159	20,000	10,000	15,000	-
100-3201-16	MC FINES SPLIT WITH STATE	-	250	-	-	(5,000)
100-3210-16	MC COSTS KEPT BY CITY	10,836	10,000	7,000	7,000	(250)
100-3211-16	COURT COST TO STATE COLLECTED	19,865	20,000	12,000	15,000	(3,000)
100-3270-07	FEE FOR HOUSING PRISONERS	325	-	-	-	-
100-3340-16	MC OMNIBASE FEES COLLECTED	490	500	400	500	-
100-3170-18	FINES FEES ETC.	934	500	500	500	-
100-3350-16	MC PRIVATE COLLECTION FEES	5,392	5,000	4,300	4,500	(500)
100-3325-16	TRUANCY COURT REVENUE	-	200	-	200	-
<b>Fines</b>		<b>54,001</b>	<b>56,450</b>	<b>34,200</b>	<b>42,700</b>	<b>(8,750)</b>
<b>Miscellaneous</b>						
100-3100-10	OFFICE RENT INCOME	7,500	7,500	7,500	7,500	-
100-3110-10	SALARY REIMBURSEMENT	59,451	95,640	95,640	95,138	-
100-3120-10	MAINTENANCE REIMBURSEMENT - EDC	-	0	-	1,500	1,500
100-3265-11	VOLUNTARY WITHHOLDINGS/INT	1,770	1,500	1,500	1,500	-
100-3270-05	REIMB. OF SERVICES-GENERAL	207	-	-	-	-
100-3270-08	EDC GRANT MATCH - ERP	32,368	-	54	75,000	75,000
100-3310-05	INTEREST INCOME-GENERAL	329	300	400	300	-
100-3310-17	CEMETERY INTEREST INCOME	701	1,000	1,119	1,000	-
100-3310-18	INTEREST INCOME-LIBRARY	864	650	650	650	-

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
100-3320-18	MISC. INCOME	164	150	40	150	-
100-3330-05	MISC INCOME	12,318	2,000	1,550	2,000	-
100-3330-07	MISC INCOME - POLICE	10,585	500	500	500	-
100-3330-11	MISC. INCOME FD	4,377	-	-	-	-
100-3330-16	INTEREST - COURT	24	20	5	20	-
100-3330-17	CEMETERY MISC INCOME	821	500	50	250	(250)
100-3331-07	GUN REIMBURSEMENT FROM OFFICER	1,800	-	-	-	-
100-3335-07	GUN REIMBURSEMENT	2,343	10,000	10,000	2,500	(7,500)
100-3340-12	HOUSE CLEAN-UP/CITY	(734)	-	-	-	-
100-3340-18	TOCKER GRANT	-	-	-	-	-
100-3340-07	ADJUDICATED CHAPTER 59 FORFEITURES	-	-	18,630	-	-
100-3342-05	SR CENTER INSURANCE COLLECTED	-	-	-	-	-
100-3350-07	DONATIONS TO POLICE DEPT	400	-	225	-	-
100-3350-17	SALE OF ASSETS/CEM. LOTS ETC	27,500	10,000	15,000	10,000	-
100-3351-18	HANCHER LIBRARY GRANT FOUNDATION	-	-	6,600	-	-
100-3360-16	MC RESTITUTION COLLECTED	-	-	90	-	-
100-3360-18	SPECIFIED DONATIONS	224	250	250	300	50
100-3380-04	INTERGOVERNMENTAL REVENUES	-	-	-	2,500	2,500
100-3386-08	PRIVATE GRANT - STREETS	-	-	15,000	-	-
100-3387-06	REIMBURSEMENT FOR TELECOMM	290	-	-	-	-
100-3390-05	INSURANCE COLLECTED-GENERAL	10,186	9,500	18,022	9,500	-
100-3390-08	INSURANCE COLLECTED	-	-	-	-	-
100-3390-11	INSURANCE COLLECTED F.D.	-	-	-	-	-
100-3394-05	ELLEN BECK KNOX MKB/FT FUND	-	-	-	10,000	10,000
100-3394-07	HEALTH INS. REIMBURSED - P.D.	1,773	-	-	-	-
100-3395-07	INSURANCE COLLECTED- POLICE	-	-	-	-	-
100-3396-07	LEASE PURCHASE - POLICE	-	-	63,000	-	-
100-3396-08	LEASE PURCHASE - STREET	-	-	-	-	-
100-3940-96	LOANS FOR EQUIPMENT	-	-	90,910	-	-
100-3950-96	LEASES FOR EQUIPMENT	-	240,000	204,867	-	(240,000)
	<b>Miscellaneous</b>	<b>175,261</b>	<b>379,510</b>	<b>551,602</b>	<b>220,308</b>	<b>(158,700)</b>
<b>Interfund Transfers</b>						
100-3210-17	TRANSFER FROM CEM. ENDOWMENT	-	5,000	7,500	7,500	2,500
100-4300-98	TRANSFER FROM UTILITY FUND	1,289,407	1,485,537	1,485,537	1,485,537	-
100-4320-98	TRANSFER FROM SOLID WASTE	-	-	-	-	-
	<b>Interfund Transfers</b>	<b>1,289,407</b>	<b>1,490,537</b>	<b>1,493,037</b>	<b>1,493,037</b>	<b>2,500</b>
<b>100-xxxx-xx</b>	<b>General Fund</b>	<b>3,996,908</b>	<b>4,193,359</b>	<b>4,475,439</b>	<b>4,279,707</b>	<b>91,850</b>

# GENERAL GOVERNMENT OPERATIONS

FUNCTION:

THE CITY OF COLEMAN OPERATES UNDER A HOME RULE CHARTER ADOPTED IN 1950. THE CHARTER CREATED A COUNCIL, COMPRISED OF A MAYOR AND FOUR COUNCIL MEMBERS, AND DIVIDED THE CITY INTO FOUR "WARDS". COUNCIL MEMBERS ARE REQUIRED TO LIVE IN THE WARD CORRESPONDING TO THEIR PLACE ON THE COUNCIL. THE COUNCIL IS CHARGED WITH THE RESPONSIBILITIES OF ENACTING LEGISLATION, ADOPTING THE BUDGET, SETTING THE TAX RATE, SETTING POLICY GUIDELINES AND APPOINTING THE CITY MANAGER, CITY SECRETARY, MUNICIPAL COURT JUDGE, AND CITY ATTORNEY.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
MAYOR	1		
MAYOR PRO TEMPORE	1		
COUNCILPERSON	3		

THERE ARE NO PAID POSITIONS IN THIS DEPARTMENT.

TOTAL 5

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>100-xxxx-01</b>	<b>Mayor and Council</b>					
<b>Materials and Supplies</b>						
100-5200-01	OFFICE SUPPLIES	1,279	650	12,000	1,500	850
100-5202-01	MINOR TOOLS & EQUIPMENT	-	-	-	-	-
100-5204-01	FURNITURE & FIXTURES	-	-	1,381	-	-
100-5208-01	ALL OTHER SUPPLIES	-	-	-	-	-
100-5271-01	BUSINESS TRAVEL	414	1,500	150	1,500	-
	<b>Materials and Supplies</b>	<b>1,693</b>	<b>2,150</b>	<b>13,531</b>	<b>3,000</b>	<b>850</b>
<b>Purchased Property Services</b>						
100-5220-01	INSURANCE-BONDS	440	485	372	400	(85)
	<b>Purchased Property Services</b>	<b>440</b>	<b>485</b>	<b>372</b>	<b>400</b>	<b>(85)</b>
<b>100-xxxx-01</b>	<b>Mayor and Council</b>	<b>2,133</b>	<b>2,635</b>	<b>13,903</b>	<b>3,400</b>	<b>765</b>

GENERAL FUND  
100-xxxx-02

CITY SECRETARY

ADOPTED 2020-2021

FUNCTION:

THE CITY SECRETARY RESPONSIBILITIES INCLUDE:

1. GIVE NOTICE OF ALL CITY COUNCIL MEETINGS
2. MAINTAIN RECORDS AND MINUTES OF ALL CITY COUNCIL MEETINGS
3. MAINTAIN ALL ORDINANCES AND RESOLUTIONS
4. COORDINATE ALL CITY ELECTIONS

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
CITY SECRETARY	NA	NA	NA

THE SALARY LINE ITEMS FOR THIS DEPARTMENT ARE LISTED IN THE ADMINISTRATIVE SPLIT PORTION OF THE BUDGET.

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>100-xxxx-02</b>	<b>CITY SECRETARY</b>					
100-5200-02	OFFICE SUPPLIES	711	500	350	500	-
	<b>Materials and Supplies</b>	<b>711</b>	<b>500</b>	<b>350</b>	<b>500</b>	<b>-</b>
100-5170-02	EQUIPMENT MAINTENANCE	789	750	-	750	-
	<b>Purchased Property Services</b>	<b>789</b>	<b>750</b>	<b>-</b>	<b>750</b>	<b>-</b>
	Communications					
	<b>Other Purchased Property</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-6020-02	CODIFICATION OF ORDINANCES	375	2,500	2,500	2,500	-
100-6021-02	MINUTE BOOK PRESERVATION	-	-	-	2,925	2,925
100-6030-02	CERTIFICATION/ASSOC. EXPENSES	2,663	2,500	1,600	3,000	500
	<b>Professional/Technical Service</b>	<b>3,038</b>	<b>5,000</b>	<b>4,100</b>	<b>8,425</b>	<b>3,425</b>
100-6400-02	CAPITAL OUTLAY	-	-	-	-	-
	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>100-xxxx-02</b>	<b>SECRETARY/TREASURER</b>	<b>4,538</b>	<b>6,250</b>	<b>4,450</b>	<b>9,675</b>	<b>3,425</b>

GENERAL FUND  
100-xxxx-03

CITY ADMINISTRATION

ADOPTED 2020-2021

FUNCTION:

THE ADMINISTRATION DEPARTMENT IS CHARGED WITH IMPLEMENTATION OF CITY COUNCIL INITIATED ORDINANCES AND POLICIES. HEADED BY THE CITY MANAGER, THE ADMINISTRATION DEPARTMENT DIRECTS THE HUMAN RESOURCES DEPARTMENT AND COORDINATES THE ACTIVITIES OF ALL OTHER CITY DEPARTMENTS IN ORDER TO PROVIDE EFFECTIVE AND EFFICIENT CITY SERVICES.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
CITY MANAGER			
ASSISTANT CITY MANAGER			

THE SALARY LINE ITEMS FOR THIS DEPARTMENT ARE LISTED IN THE ADMINISTRATIVE SPLIT PORTION OF THE BUDGET.



**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-03</b>	<b>CITY MANAGER</b>					
100-6430-03	MOVING ALLOWANCE	-	-	-	-	-
	<b>Personnel Services</b>	-	-	-	-	-
100-5200-03	OFFICE SUPPLIES	689	550	550	750	200
100-5271-03	BUSINESS TRAVEL	464	1,500	1,500	1,500	-
	<b>Materials and Supplies</b>	<b>1,153</b>	<b>2,050</b>	<b>2,050</b>	<b>2,250</b>	<b>200</b>
	Gas & Electricity	-	-	-	-	-
	<b>Purchased Property Services</b>	-	-	-	-	-
	Communications	-	-	-	-	-
	<b>Other Purchased Property</b>	-	-	-	-	-
100-5185-03	ASSOCIATION DUES TCMA	399	1,000	1,000	1,000	-
100-5270-03	WORKSHOPS AND TRAINING	9,101	5,150	1,500	5,150	-
	<b>Professional/Technical Service</b>	<b>9,500</b>	<b>6,150</b>	<b>2,500</b>	<b>6,150</b>	-
100-6400-03	CAPITAL OUTLAY	-	-	-	-	-
	<b>Capital Outlay</b>	-	-	-	-	-
<b>100-xxxx-03</b>	<b>CITY MANAGER</b>	<b>10,653</b>	<b>8,200</b>	<b>4,550</b>	<b>8,400</b>	<b>200</b>

GENERAL FUND  
100-xxxx-05

GENERAL OPERATIONS

ADOPTED 2020-2021

FUNCTION:

THIS DEPARTMENT IS OF A GENERAL NATURE, AFFECTING ALL DEPARTMENTS AND THE CITY AS A WHOLE. GENERAL EXPENDITURES, THE NATURE OF WHICH AFFECT THE CITY AS A WHOLE, ARE ACCOUNTED FOR IN THIS DEPARTMENT. THE CITY'S PAYMENTS FOR PROPERTY INSURANCE, WORKERS' COMPENSATION, THE COST OF THE CITY AUDIT, AND THE UPKEEP OF CITY HALL IS CHARGED HERE.

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THERE ARE NO SALARY ITEMS IN THIS DEPARTMENT

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-05</b>	<b>General Operations</b>					
<b>Personnel Services</b>						
100-8611-05	HEALTH REIMB. EXPENSE	-	-	-	-	-
	<b>Personnel Services</b>	-	-	-	-	-
<b>Materials and Supplies</b>						
100-5160-05	SUPPLIES & MAINT./CITY HALL/PD	6,624	6,000	7,500	7,500	1,500
100-5311-05	COPY MACHINE USAGE	-	-	1,874	-	-
100-5315-05	FUEL EXPENSE	-	-	100	100	100
100-6012-05	SERVICE PINS AND MEALS	1,760	1,600	1,200	1,600	-
100-7177-05	MISCELLANEOUS EXPENSE	241	200	1,000	1,000	800
100-7182-05	SR CENTER GRANT EXPENSE	-	-	-	-	-
	<b>Materials and Supplies</b>	<b>8,625</b>	<b>7,800</b>	<b>11,674</b>	<b>10,200</b>	<b>2,400</b>
<b>Purchased Property Services</b>						
100-5170-05	EQUIPMENT MAINTENANCE	-	-	200	200	200
100-5171-05	VEHICLE MAINTENANCE	-	-	250	250	250
100-5175-05	TOWER MAINTENANCE	993	1,000	1,000	1,000	-
100-5177-05	BUILDING MAINTENANCE	3,491	5,200	7,500	7,500	2,300
100-5196-05	PLANNING & ZONING EXPENSES	-	100	-	100	-
100-5200-05	CITY TO THE ARK	4,000	4,000	4,000	4,000	-
100-5250-05	SENIOR CENTER UTILITY BILL	8,302	7,250	7,250	7,250	-
100-6200-05	BAD DEBT WRITE OFF	-	-	-	-	-
100-6201-05	A/R BAD DEBT WRITE-OFF	-	-	-	-	-
100-7179-05	MEALS ON WHEELS	-	-	-	-	-
100-7180-05	COMPREHENSIVE PLAN PROJECT	-	-	-	-	-
100-7181-05	COMMUNITY ENHANCEMENT	-	-	-	-	-
100-8605-05	GRANT APPLICATION EXPENSE	3,500	-	-	-	-
100-8610-05	CDBG GRANT EXPENSE/PLANNING	-	-	-	-	-
100-8612-05	CDBG GRANT PLANNING EXP CITY	-	-	-	-	-
100-5155-05	COUNTY TAX APPRAISAL	23,449	30,000	30,000	25,000	(5,000)
	<b>Purchased Property Services</b>	<b>43,735</b>	<b>47,550</b>	<b>50,200</b>	<b>45,300</b>	<b>(2,250)</b>
<b>Other Purchased Property</b>						
100-5220-05	INSURANCE-BONDS	4,299	4,500	6,351	6,250	1,750
100-6010-05	ADMIN EXP.(CELL GAS UTILITIES)	8,319	9,000	9,000	9,000	-
100-6205-05	INSURANCE REPAIR	220	-	-	-	-
100-6206-05	ZESCH & PICKETT INS.	10,422	10,300	10,300	10,300	-
100-7105-05	SENIOR CENTER INSURANCE REPAIR	-	-	-	-	-
100-7174-05	SR. CENTER INSURANCE	2,154	2,175	3,270	3,000	825
100-7178-05	SENIOR CENTER EXPENSES	24,000	24,000	24,000	24,000	-
	<b>Other Purchased Property</b>	<b>49,414</b>	<b>49,975</b>	<b>52,921</b>	<b>52,550</b>	<b>2,575</b>
<b>Professional/Technical Service</b>						
100-5100-05	CITY ATTORNEY EXPENSE	12,019	30,000	30,000	30,000	-
100-5300-05	LOBBYIST SERVICES	-	-	-	-	-
100-5136-05	AIR EVAC EMS EXPENSE	5,440	6,500	6,500	6,000	(500)
100-5145-05	PROFESSIONAL SERVICES	23,199	10,000	35,000	15,000	5,000

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
100-5150-05	ELECTION EXPENSES	4,551	5,000	5,000	5,000	-
100-5151-05	ENGINEERING- GIS SYSTEMS	2,250	2,500	2,875	2,500	-
100-5180-05	LEGAL NOTICES	-	-	-	-	-
100-5185-05	ASSOCIATION DUES	2,361	2,500	2,500	2,500	-
100-5190-05	CHAMBER DUES	600	600	600	600	-
100-5210-05	CHAPS-MUSEUM	2,000	2,000	2,000	2,000	-
100-5255-05	ANNUAL AUDIT SERVICES	-	-	-	20,000	20,000
100-5270-05	WORKSHOPS TML MEETS	2,770	7,500	5,000	7,500	-
100-7171-05	OCCUPANCY TAX DUE TO CHAMBER	16,279	14,050	14,050	14,050	-
100-7175-05	SR. CENTER AUDIT	3,100	-	-	-	-
	<b>Professional/Technical Service</b>	<b>74,569</b>	<b>80,650</b>	<b>103,525</b>	<b>105,150</b>	<b>24,500</b>
<b>Capital Outlay</b>						
100-6410-05	CAPITAL OUTLAY-CITY HALL	-	25,000	35,865	-	(25,000)
100-6520-05	LEASE PAYMENTS - ADMIN	-	-	3,650	7,775	7,775
100-7170-05	OCCUPANCY TAX-TOURISM PROJECTS	-	28,100	28,100	28,100	-
100-7183-05	DOWNTOWN REVITALIZATION	-	-	-	-	-
100-7185-05	TDEM CARES EXPENSE	-	-	-	50,000	50,000
	<b>Capital Outlay</b>	<b>-</b>	<b>53,100</b>	<b>67,615</b>	<b>85,875</b>	<b>32,775</b>
<b>Debt Service</b>						
100-6000-05	CERTIFICATE OF OBLIGATIONS	-	806	806	806	-
	<b>Debt Service</b>	<b>-</b>	<b>806</b>	<b>806</b>	<b>806</b>	<b>-</b>
<b>100-xxxx-05</b>	<b>General Operations</b>	<b>176,343</b>	<b>239,881</b>	<b>286,741</b>	<b>299,881</b>	<b>60,000</b>

FUNCTION:

THE COLEMAN ECONOMIC DEVELOPMENT CORPORATION IS DEDICATED TO ENRICHING THE ECONOMIC CLIMATE OF COLEMAN AND ITS SURROUNDING AREA. THIS DEPARTMENT COORDINATES BETWEEN THE TWO ECONOMIC DEVELOPMENT BOARDS AND CITY ADMINISTRATION TO ENSURE THAT APPROPRIATE ECONOMIC INCENTIVES ARE AVAILABLE TO SUPPORT THE BUSINESS CLIMATE IN THE CITY.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
EDC DIRECTOR - This salary is reimbursed by the EDC.	1	N/A	\$ 70,000
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	TOTAL	1	\$ 70,000

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>100-xxxx-10</b>	<b>EDC</b>					
100-5100-10	SALARIES/EDC	53,975	70,000	70,000	70,000	0
100-5102-10	OVERTIME	-	-	-	-	-
100-5104-10	LONGEVITY/EDC	-	500	144	196	(304)
100-5110-10	WORKERS COMP INS	-	50	50	225	175
100-5115-10	EMPLOYEE HEALTH INS	4,194	7,684	7,684	7,250	(434)
100-5120-10	UNEMPLOYMENT INSURANCE	9	50	171	72	22
100-5125-10	FICA AND MEDICARE/EDC	3,998	5,356	5,356	5,370	14
100-5130-10	RETIREMENT BENEFITS	8,105	10,500	10,500	11,872	1,372
100-5131-10	LIFE INS/EDC	9	-	-	153	153
	<b>Personnel Services</b>	<b>70,290</b>	<b>94,140</b>	<b>93,905</b>	<b>95,138</b>	<b>998</b>
100-5160-10	REGULAR MAINTENANCE	929	1,500	-	1,500	-
	<b>Purchased Property Services</b>	<b>929</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>
<b>100-xxxx-10</b>	<b>EDC</b>	<b>71,219</b>	<b>95,640</b>	<b>93,905</b>	<b>96,638</b>	<b>998</b>

# PUBLIC SAFETY

GENERAL FUND  
100-xxxx-04

EMERGENCY NOTIFICATIONS

ADOPTED 2020-2021

FUNCTION:

THIS DEPARTMENT IS RESERVED FOR EMERGENCY NOTIFICATIONS TO THE RESIDENTS IN AND AROUND THE CITY OF COLEMAN. THIS DEPARTMENT FUNCTIONS IN COORDINATION WITH THE AREA FIRE DEPARTMENTS, POLICE DEPARTMENTS AND EMERGENCY MANAGERS IN NOTIFYING RESIDENTS AND TRAVELERS OF EMERGENCY SITUATIONS THAT ARISE IN THE AREA.

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THERE ARE NO SALARY LINE ITEMS FOR THIS DEPARTMENT.



**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-04</b>	<b>EMERGENCY NOTIFICATIONS</b>					
100-3380-04	HYPER-REACH SERVICES	-	-	4,950	4,950	4,950
<b>100-xxxx-03</b>	<b>EMERGENCY NOTIFICATIONS</b>	-	-	<b>4,950</b>	<b>4,950</b>	<b>4,950</b>

GENERAL FUND  
100-xxxx-06

TELECOMMUNICATIONS

ADOPTED 2020-2021

FUNCTION:

THIS DEPARTMENT IS NO LONGER FUNCTIONING AS THE EMPLOYEES HAVE BEEN TRANSFERRED TO THE COLEMAN COUNTY SHERIFF'S DEPARTMENT, IN ACCORDANCE WITH AN AGREEMENT BETWEEN THE CITY OF COLEMAN AND COLEMAN COUNTY AND ARE OPERATING OUT OF THE NEWLY CONSTRUCTED LAW ENFORCEMENT CENTER.

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-06</b>	<b>TELECOMMUNICATIONS</b>					
100-5100-06	TELECOMMUNICATIONS/SALARY	112,691	-	-	-	-
100-5102-06	OVERTIME WAGES	52,953	-	-	-	-
100-5104-06	LONGEVITY PAY	596	-	-	-	-
100-5110-06	WORKERS COMP/TELECOMM.	3,999	-	-	-	-
100-5115-06	EMPLOYEE HEALTH/TELECOMM.	12,625	-	-	-	-
100-5120-06	UNEMPLOYMENT INS./TELECOMM.	92	-	-	-	-
100-5125-06	FICA & MEDICARE/TELECOMM.	11,765	-	-	-	-
100-5130-06	RETIREMENT BENEFITS/TELECOM.	26,407	-	-	-	-
100-5131-06	LIFE INS/TELECOMM.	58	-	-	-	-
	<b>Personnel Services</b>	<b>221,186</b>	-	-	-	-
100-5160-06	REGULAR MAINTENANCE-TELECOM	1,243	-	-	-	-
100-5170-06	EQUIPMENT MAINT. -TELECOM.	-	-	-	-	-
100-5310-06	COPIER LEASE	-	-	-	-	-
100-6750-06	ATMOS EXPENSE	329	-	-	-	-
	<b>Purchased Property Services</b>	<b>1,572</b>	-	-	-	-
100-6700-06	TELEPHONE EXPENSE	518	-	-	-	-
100-7173-06	INTERNET	237	-	-	-	-
	<b>Other Purchased Property</b>	<b>755</b>	-	-	-	-
100-5150-06	LEGAL SERVICES	293	-	-	-	-
100-5180-06	LEGAL NOTICES	-	-	-	-	-
100-5270-06	TRAINING MATERIALS & SCHOOLS	287	-	-	-	-
100-6760-06	CITY TO COUNTY	-	-	-	-	-
	<b>Professional/Technical Service</b>	<b>580</b>	-	-	-	-
	Building and Structures					
	Machinery and Equipment					
	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>100-xxxx-06</b>	<b>TELECOMMUNICATIONS</b>	<b>224,093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

FUNCTION:

THE POLICE DEPARTMENT IS TASKED WITH THE PROTECTION OF THE CITIZENS OF COLEMAN, INVESTIGATION OF CRIMINAL ACTIVITY, ARRESTS OF OFFENDERS, TRAFFIC ENFORCEMENT, AND INVESTIGATION OF TRAFFIC ACCIDENTS.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
CHIEF OF POLICE	1		\$ 60,549
SERGEANT/DETECTIVE	1		\$ 52,478
SERGEANT	2		\$ 104,957
PATROL OFFICER	6		\$ 243,360
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TOTAL	10		\$ 461,344

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-07</b>	<b>Police Department</b>					
100-5100-07	SALARIES/PD	418,766	456,944	456,944	472,444	15,500
100-5102-07	OVERTIME WAGES	70,795	52,560	52,560	52,560	-
100-5104-07	LONGEVITY PAY	2,692	3,156	3,156	3,233	77
100-5110-07	WORKERS COMP. INS./PD	11,515	18,845	18,845	14,619	(4,226)
100-5115-07	EMPLOYEE HEALTH INS./PD	49,892	63,449	63,449	72,499	9,050
100-5120-07	UNEMPLOYMENT INS./ PD	246	1,710	1,710	720	(990)
100-5125-07	FICA AND MEDICARE/PD	36,538	39,219	39,219	40,410	1,191
100-5130-07	RETIREMENT BENEFITS/PD	77,661	86,588	86,588	87,461	873
100-5131-07	LIFE INS/PD	191	728	728	1,001	273
100-5134-07	POLICE CONTRACT LABOR	500	0	2,000	3,500	3,500
100-6265-07	VOLUNTARY TMPA EXPENSE	-	-	-	-	-
	<b>Personnel Services</b>	<b>668,796</b>	<b>723,199</b>	<b>725,199</b>	<b>748,447</b>	<b>25,248</b>
100-5165-07	JANITORIAL SUPPLIES	155	500	500	500	-
100-5166-07	JAIL EXPENSE- PRISONER SUPPLIES	283	800	800	800	-
100-5290-07	UNIFORM ALLOWANCE	4,071	6,500	2,000	5,500	(1,000)
100-5202-07	MINOR TOOLS & EQUIPMENT	-	-	-	200	200
100-5315-07	FUEL EXPENSE	19,504	18,000	18,000	18,000	-
100-6450-07	GUN PURCHASES TO BE REIMBURSED	2,091	10,000	10,000	2,500	(7,500)
100-6800-07	TOBACCO GRANT EXPENSES	-	-	-	-	-
100-7175-07	GOVERNMENT GRANT EXPENSE	1,010	-	-	-	-
	<b>Materials and Supplies</b>	<b>27,114</b>	<b>35,800</b>	<b>31,300</b>	<b>27,500</b>	<b>(8,300)</b>
100-5160-07	REGULAR MAINTENANCE/ p. d.	28,254	26,250	26,250	26,250	-
100-5162-07	SOFTWARE SERVICES	-	-	3,480	3,480	3,480
100-5170-07	EQUIPMENT MAINTENANCE	16,888	22,500	22,500	22,500	-
100-5171-07	VEHICLE MAINTENANCE	-	-	200	200	200
100-5177-07	BUILDING MAINTENANCE	3,143	3,500	3,500	3,500	-
100-5250-07	UTILITIES - POLICE DEPT	13,197	13,000	13,000	13,000	-
100-5310-07	COPIER LEASE	2,241	2,100	2,100	2,100	-
100-5400-07	DONATIONS EXPENDED	440	-	-	-	-
100-6750-07	ATMOS EXPENSE/ POLICE STATION	379	420	675	630	210
	<b>Purchased Property Services</b>	<b>64,542</b>	<b>67,770</b>	<b>71,705</b>	<b>71,660</b>	<b>3,890</b>
100-5220-07	INSURANCE	13,815	14,000	16,142	15,000	1,000
100-6205-07	INSURANCE REPAIR- PD	-	-	-	-	-
100-6700-07	TELEPHONE EXPENSE	4,207	4,300	6,000	6,350	2,050
100-7173-07	INTERNET/ P. D.	1,778	2,500	5,200	5,200	2,700
	<b>Other Purchased Property</b>	<b>19,800</b>	<b>20,800</b>	<b>27,342</b>	<b>26,550</b>	<b>5,750</b>
100-5150-07	LEGAL SERVICES	18,180	10,000	25,000	10,000	-
100-5161-07	FORFEITURE EXPENSES	1,025	-	-	-	-
100-5180-07	LEGAL NOTICES	-	50	50	50	-

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
100-5185-07	ASSOCIATION DUES	-	250	250	250	-
100-5260-07	DETECTIVE EXPENSE	35	250	250	250	-
100-5270-07	TRAINING MATERIALS & SCHOOLS	3,300	5,000	1,250	8,000	3,000
100-6760-07	COUNTY DISPATCH SERVICES	-	67,000	100,000	100,000	33,000
	<b>Professional/Technical Service</b>	<b>22,540</b>	<b>82,550</b>	<b>126,800</b>	<b>118,550</b>	<b>36,000</b>
100-6400-07	CAPITAL OUTLAY	18,618	-	65,700	56,550	56,550
100-7174-07	P. D. RENOVATIONS	-	-	-	-	-
100-6510-07	DEBT SERVICE/ COPSYNC	-	-	21,750	-	-
100-6520-07	DEBT SERVICE/PHONE	-	-	-	-	-
100-6530-07	DEBT SERVICE/POLICE CARS	14,489	14,565	14,489	14,489	(76)
	<b>Capital Outlay</b>	<b>33,107</b>	<b>14,565</b>	<b>101,939</b>	<b>71,039</b>	<b>56,474</b>
<b>100-xxxx-07</b>	<b>Police Department</b>	<b>835,899</b>	<b>944,684</b>	<b>1,084,285</b>	<b>1,063,746</b>	<b>119,062</b>

FUNCTION:

THE FIRE DEPARTMENT IS RESPONSIBLE FOR RESPONDING TO FIRES, TRAFFIC ACCIDENTS AND MEDICAL EMERGENCIES, MAINTAINING EQUIPMENT AND KEEPING PERSONNEL PROPERLY TRAINED, AND PROTECTING THE LIVES AND PROPERTY OF THE CITIZENS OF COLEMAN AND THE SURROUNDING AREA. THE DIVISION IS ALSO RESPONSIBLE FOR INVESTIGATING THE CAUSE AND ORIGIN OF EACH FIRE, PUBLIC EDUCATION, AND INSPECTION.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
FIRE CHIEF / EMC	1	N/A	\$ 58,573
SHIFT LEAD	2	N/A	\$ 80,784
FIREFIGHTER	2	N/A	\$ 70,802
PART-TIME FIREFIGHTER	7	N/A	\$ 11,748
RETIRED FIREFIGHTERS	6	N/A	\$ 3,600
VOLUNTEER FIREFIGHTERS	30	N/A	\$ 27,000
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TOTAL	48		\$ 252,506

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-11</b>	<b>FIRE DEPARTMENT</b>					
100-5100-11	SALARIES/FIRE DEPT.	247,683	263,773	263,773	222,506	(41,267)
100-5102-11	OVERTIME WAGES	13,750	10,000	10,000	10,000	-
100-5103-11	OVERTIME 2 WAGES	13,146	12,860	12,860	12,870	10
100-5104-11	LONGEVITY PAY	1,696	1,959	1,959	1,853	(106)
100-5110-11	WORKERS' COMP. INS./FIRE DEPT.	5,166	9,337	9,337	8,661	(676)
100-5115-11	EMPLOYEE HEALTH INS./FIRE DEPT	28,885	31,639	31,639	36,250	4,611
100-5120-11	UNEMPLOYMENT INS./FIRE DEPT.	387	770	770	864	94
100-5125-11	FICA AND MEDICARE/FIRE DEPT.	20,427	19,828	19,828	18,913	(915)
100-5130-11	RETIREMENT BENEFITS/FIRE DEPT.	40,414	41,791	41,791	37,548	(4,243)
100-5131-11	LIFE INS/FIRE DEPT.	105	297	297	458	161
100-5140-11	VOLUNTEER FIREMAN RETIRED	27,000	3,000	3,000	3,600	600
100-5145-11	VOLUNTEER FIREMAN ACTIVE	-	27,000	27,000	27,000	-
100-5150-11	VOLUNTEER WORKERS COMP.	150	150	0	2,254	2,104
100-5155-11	VOLUNTEER F.D. INC.	-	-	-	-	-
100-6450-11	VOLUNTARY WITHHOLDING EXP/INT	2,462	1,860	1,860	1,860	-
100-8615-11	FEMA/TIFMUS EXPENSE	2,860	-	-	-	-
	<b>Personnel Services</b>	<b>404,131</b>	<b>424,264</b>	<b>424,114</b>	<b>384,636</b>	<b>(39,628)</b>
100-5260-11	PROTECTIVE/SAFETY GEAR	2,011	4,500	4,500	5,500	1,000
100-5290-11	UNIFORM ALLOWANCE	2,775	2,200	2,200	2,200	-
100-5315-11	FUEL EXPENSE / FIRE DEPT.	8,689	8,500	8,500	8,500	-
	<b>Materials and Supplies</b>	<b>13,475</b>	<b>15,200</b>	<b>15,200</b>	<b>16,200</b>	<b>1,000</b>
100-5160-11	REGULAR MAINTENANCE	6,443	6,000	5,940	6,000	-
100-5165-11	JANITORIAL SUPPLIES					
100-5170-11	EQUIPMENT MAINTENANCE	12,190	15,000	15,000	15,000	-
100-5177-11	BUILDING MAINTENANCE	6,677	6,500	6,500	6,500	-
100-5250-11	UTILITIES/CITY OF COLEMAN	6,908	6,200	6,200	6,200	-
100-6750-11	ATMOS (GAS) BLDG.	1,529	1,900	1,900	1,900	-
100-8610-11	GRANT EXPENSE	2,215	-	-	10,000	10,000
	<b>Purchased Property Services</b>	<b>35,962</b>	<b>35,600</b>	<b>35,540</b>	<b>45,600</b>	<b>10,000</b>
100-5220-11	INSURANCE/BUILDING	3,792	3,800	5,500	3,800	-
100-5221-11	VEHICLE INSURANCE	9,805	9,850	9,850	9,850	-
100-6205-11	INSURANCE REPAIR - FD	-	-	-	-	-
100-6700-11	TELEPHONE EXPENSE	3,516	2,550	3,500	3,500	950
100-7173-11	INTERNET - FIRE DEPT.	118	140	140	140	-
	<b>Other Purchased Property</b>	<b>17,231</b>	<b>16,340</b>	<b>18,990</b>	<b>17,290</b>	<b>950</b>
100-5151-11	LEGAL SERVICES	400	250	600	250	-
100-5152-11	FIRE MANUAL & PROCEDURES	-	-	4,549	4,686	4,686
100-5180-11	LEGAL NOTICES	-	50	50	50	-
100-5270-11	TRAINING MATERIALS AND SCHOOLS	11,679	10,000	10,000	10,000	-



**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
100-5280-11	FIRE PREVENTION EXPENSES	91	200	200	200	-
100-5285-11	FIRE MARSHALL EXPENSE	733	750	750	750	-
100-8950-11	FIRE PREVENTION DONATIONS EXPE	-	-	-	-	-
	<b>Professional/Technical Service</b>	<b>12,903</b>	<b>11,250</b>	<b>16,149</b>	<b>15,936</b>	<b>4,686</b>
100-6400-11	CAPITAL OUTLAY	-	-	17,850	-	-
100-6401-11	CAPITAL IMPROVEMENT	0	0	0	4,000	4,000
100-7174-11	F.D. PHONE IMPROVEMENT	-	-	-	-	-
100-7177-11	MISCELLANEOUS EXPENDITURE	-	-	2,762	-	-
	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>20,612</b>	<b>4,000</b>	<b>4,000</b>
	Lease Purchase Principal					-
	Lease Purchase Interest					-
	<b>Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>100-xxxx-11</b>	<b>FIRE DEPARTMENT</b>	<b>483,702</b>	<b>502,654</b>	<b>530,605</b>	<b>483,662</b>	<b>(18,992)</b>

FUNCTION:

THE FUNCTION OF THE MUNICIPAL COURT IS TO ADJUDICATE "FINE ONLY" CRIMINAL CASES FILED IN THE COURT FROM LOCAL LAW ENFORCEMENT, CODE ENFORCEMENT, OR THROUGH CITIZEN COMPLAINTS. THE COURT MAINTAINS RECORDS OF EACH CASE, AND ENSURES THAT DEFENDANTS RIGHTS ARE RESPECTED THROUGH PLEA HEARINGS, TRIALS AND OTHER PROCESS AND ADMINISTRATIVE HEARINGS, WHILE ENSURING THAT JUSTICE IS DONE IN EVERY CASE. CASE DISPOSITIONS ARE REPORTED TO APPROPRIATE STATE AGENCIES AND ACCURATE RECORDS OF EACH CASE ARE MAINTAINED IN ACCORDANCE WITH RECORDS RETENTION POLICIES.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
JUDGE	1	N/A	\$ 9,600
ASSOCIATE JUDGE	1	N/A	\$ 6,000
CLERK	1	N/A	30,493
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TOTAL	3		\$ 46,093

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-16</b>	<b>MUNICIPAL COURT</b>					
100-5100-16	SALARIES/MUNICIPAL COURT	61,218	44,990	31,000	36,493	(8,497)
100-5102-16	OVERTIME WAGES	-	-	90	-	-
100-5104-16	LONGEVITY PAY	382	-	-	256	256
100-5110-16	WORKERS COMP. INS./MUN. CT	1,177	203	450	118	(85)
100-5115-16	EMPLOYEE HEALTH/MUN. COURT	4,598	7,031	7,031	7,250	219
100-5120-16	UNEMPLOYMENT INS./MUN. COURT	95	857	857	72	(785)
100-5125-16	FICA AND MEDICARE/MUN. COURT	4,517	3,449	3,449	2,811	(638)
100-5130-16	RETIREMENT BENEFITS/MUN. COURT	9,117	7,616	7,616	6,215	(1,401)
100-5131-16	LIFE INS/MUNICIPAL COURT	26	80	80	66	(14)
100-5134-16	MUNICIPAL JUDGE CONTRACT	0	0	5,600	9,600	
	<b>Personnel Services</b>	<b>81,130</b>	<b>64,226</b>	<b>56,173</b>	<b>62,881</b>	<b>(10,945)</b>
100-5190-16	CREDIT CARD CHARGES	393	250	-	-	(250)
100-5200-16	OFFICE SUPPLIES	-	-	-	-	-
	<b>Materials and Supplies</b>	<b>393</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>(250)</b>
100-5160-16	REGULAR MAINTENANCE	747	730	1,500	1,000	270
100-5170-16	EQUIPMENT MAINTENANCE	-	-	-	-	-
100-5197-16	COURT TECHNOLOGY EXPENSE	6,439	500	700	500	-
	<b>Purchased Property Services</b>	<b>7,186</b>	<b>1,230</b>	<b>2,200</b>	<b>1,500</b>	<b>270</b>
100-6700-16	TELEPHONE EXPENSE	1,229	980	980	1,200	220
100-7173-16	INTERNET EXPENSE	118	140	145	150	10
	<b>Other Purchased Property</b>	<b>1,347</b>	<b>1,120</b>	<b>1,125</b>	<b>1,350</b>	<b>230</b>
100-5135-16	BUILDING SECURITY EXPENSE	-	500	-	500	-
100-5145-16	PROFESSIONAL LEGAL SERVICES	2,275	3,000	1,000	3,000	-
100-5150-16	MC OMNIBASE EXPENSE	-	500	150	500	-
100-5152-16	MC RESTITUTION EXPENSE	0	0	0	-	
100-5180-16	COURT COSTS TO STATE	19,275	20,000	2,000	15,000	(5,000)
NEED ACCT#	MC FINES SENT TO STATE					-
100-5183-16	TRUANCY COURT EXPENSE	-	200	-	200	-
100-5181-16	LEGAL NOTICES	-	-	-	200	200
100-5182-16	COLLECTION AGENCY EXPENSE	4,689	5,000	1,000	5,000	-
100-5186-16	REIMBURSEMENT	96	-	60	-	-
100-5162-16	SOFTWARE MAINTENANCE/MUN. CT.	855	4,300	5,000	5,000	700
100-5270-16	TRAINING WORKSHOPS	1,174	1,200	1,505	3,000	1,800
	<b>Professional/Technical Service</b>	<b>28,364</b>	<b>34,700</b>	<b>10,715</b>	<b>32,400</b>	<b>(2,300)</b>
100-6400-16	CAPITAL OUTLAY	-	-	-	-	-
	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>100-xxxx-16</b>	<b>MUNICIPAL COURT</b>	<b>118,420</b>	<b>101,526</b>	<b>70,213</b>	<b>98,131</b>	<b>(12,995)</b>



# PUBLIC WORKS

FUNCTION:

THE STREET MAINTENANCE DEPARTMENT MAINTAINS ALL STREETS AND ALLEYS WITHIN THE CORPORATE LIMITS OF THE CITY. THIS RANGES FROM SMALL REPAIRS OF POTHOLES, TO PLANNING AND COORDINATING LARGE SCALE IMPROVEMENT PROJECTS. THIS DEPARTMENT ALSO WORKS IN CONJUNCTION WITH WATER AND WASTEWATER ON STREETS IMPACTED BY REPAIRS IN THOSE SECTORS.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
SUPERVISOR	1		\$ 45,760
HEAVY EQUIPMENT OPERATOR	2		\$ 61,630
EQUIPMENT OPERATOR	2		\$ 49,920
			<hr/>
TOTAL	5		\$ 157,310

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-08</b>	<b>STREET MAINTENANCE</b>					
100-5100-08	SALARIES/STREET	155,561	157,789	157,789	157,310	(479)
100-5102-08	OVERTIME WAGES	2,696	600	600	600	-
100-5104-08	LONGEVITY PAY	1,904	2,152	2,152	1,352	(800)
100-5110-08	WORKERS COMPENSATION INS./STR.	5,103	16,858	16,858	8,706	(8,152)
100-5115-08	EMPLOYEE HEALTH/STREET	25,914	35,155	35,155	36,250	1,095
100-5120-08	UNEMPLOYMENT INS./STREET	171	855	855	360	(495)
100-5125-08	FICA AND MEDICARE/STREET	11,796	12,281	12,281	12,275	(6)
100-5130-08	RETIREMENT BENEFITS/STREET	24,679	27,115	27,115	26,935	(180)
100-5131-08	LIFE INS/STREET	93	269	269	342	73
100-8615-08	FEMA EXPENSE	4,960	-	-	-	-
	<b>Personnel Services</b>	<b>232,877</b>	<b>253,074</b>	<b>253,074</b>	<b>244,130</b>	<b>(8,944)</b>
100-5290-08	UNIFORM EXPENSE	450	1,250	-	1,250	-
100-5315-08	FUEL EXPENSE / STREET	14,943	16,000	16,000	16,000	-
100-5165-08	JANITORIAL EXPENSE	8	200	200	200	-
	<b>Materials and Supplies</b>	<b>15,401</b>	<b>17,450</b>	<b>16,200</b>	<b>17,450</b>	<b>-</b>
100-5160-08	REGULAR MAINTENANCE	8,158	10,000	10,000	10,000	-
100-5170-08	EQUIPMENT MAINTENANCE	20,575	30,000	15,000	15,000	(15,000)
100-5171-08	VEHICLE MAINTENANCE	-	-	500	500	500
100-5173-08	DITCH MAINTENANCE	1,570	5,000	5,000	5,000	-
100-5177-08	STATION 2 MAINTENANCE	76	250	250	250	-
100-5210-08	HOUSE-DEMOLITION	-	-	-	-	-
100-5212-08	EDC 4A 380 STEPS MAINTENANCE	-	-	2,000	-	-
100-6010-08	ROAD MATERIALS	145,884	250,000	150,000	175,000	(75,000)
100-6200-08	BAD DEBT WRITE-OFF	82	150	150	150	-
100-6750-08	ATMOS EXPENSE	528	580	800	800	220
	<b>Purchased Property Services</b>	<b>176,873</b>	<b>295,980</b>	<b>183,700</b>	<b>206,700</b>	<b>(89,280)</b>
100-5220-08	INSURANCE - TML	8,968	9,150	7,304	9,150	-
100-6205-08	INSURANCE REPAIR	-	-	-	-	-
100-6700-08	TELEPHONE EXPENSE	879	1,200	1,000	1,200	-
100-7173-08	INTERNET - STREET	118	140	140	140	-
	<b>Other Purchased Property</b>	<b>9,965</b>	<b>10,490</b>	<b>8,444</b>	<b>10,490</b>	<b>-</b>
100-5132-08	CISD CONTRACT WORK	-	-	-	-	-
100-5150-08	ENGINEERING	-	-	-	-	-
100-5151-08	LEGAL SERVICES	-	-	-	-	-
100-5180-08	LEGAL NOTICES	-	50	-	50	-
100-5270-08	WORKSHOPS AND TRAINING	335	500	800	500	-
	<b>Professional/Technical Service</b>	<b>335</b>	<b>550</b>	<b>800</b>	<b>550</b>	<b>-</b>
100-6400-08	CAPITAL OUTLAY	-	173,750	200,032	-	(173,750)
100-6401-08	CAPITAL IMPROVEMENT	9,221	-	-	-	-
100-7174-08	CITY MATCH DOWNTOWN REVITAL	8,200	-	-	-	-

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
100-7175-08	DOWNTOWN REVITALIZATION (DRP)	52,668	-	-	75,000	75,000
	<b>Capital Outlay</b>	<b>70,089</b>	<b>173,750</b>	<b>200,032</b>	<b>75,000</b>	<b>(98,750)</b>
100-6520-08	LEASE PAYMENTS - PICKUPS	-	-	13,638	34,777	34,777
100-6510-08	DEBT SERVICE/ STREET SWEEPER	25,444	25,480	25,444	25,444	(36)
100-6515-08	DEBT SERVICE/SOUTHSIDE BANK	0	0	0	10,845	10,845
	<b>Debt Service</b>	<b>25,444</b>	<b>25,480</b>	<b>39,082</b>	<b>71,066</b>	<b>45,586</b>
<b>100-xxxx-08</b>	<b>STREET MAINTENANCE</b>	<b>530,984</b>	<b>776,774</b>	<b>701,332</b>	<b>625,387</b>	<b>(151,387)</b>



# PARKS AND RECREATION

GENERAL FUND  
100-xxxx-12

CITY PARKS

ADOPTED 2020-2021

FUNCTION:

THIS DIVISION IS RESPONSIBLE FOR THE MAINTENANCE OF ALL PARKS, PLAYGROUNDS, AND ATHLETIC FIELDS IN THE CITY PARK SYSTEM.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
SUPERVISOR	1		\$ 46,779
MAINTENANCE WORKER	2		\$ 57,075
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TOTAL	3		\$ 103,854

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-12</b>	<b>CITY PARKS</b>					
100-5100-12	SALARIES/CITY PARK	106,844	103,854	103,854	103,854	0
100-5102-12	OVERTIME WAGES	135	500	3,000	500	-
100-5104-12	LONGEVITY PAY	1,632	1,791	1,576	1,935	144
100-5110-12	WORKERS COMP. INSURANCE/PARK	2,746	4,448	4,448	2,724	(1,724)
100-5115-12	EMPLOYEE HEALTH INS./PARK	17,653	21,093	21,093	21,750	657
100-5120-12	UNEMPLOYMENT INSURANCE/PARK	27	513	513	216	(297)
100-5125-12	FICA AND MEDICARE/PARK	7,976	8,120	8,120	8,131	11
100-5130-12	RETIREMENT BENEFITS/PARK	16,689	17,928	17,928	17,976	48
100-5131-12	LIFE INS/PARK	59	176	176	227	51
	<b>Personnel Services</b>	<b>153,761</b>	<b>158,423</b>	<b>160,708</b>	<b>157,314</b>	<b>(1,109)</b>
100-5260-12	YOUTH SUMMER PROGRAMS	-	-	-	-	-
100-5290-12	UNIFORM EXPENSE	450	600	600	600	-
100-5315-12	FUEL EXPENSE / PARK	5,755	4,500	4,200	4,500	-
100-8610-12	GRANT EXPENSE PARK	-	-	-	-	-
	<b>Materials and Supplies</b>	<b>6,205</b>	<b>5,100</b>	<b>4,800</b>	<b>5,100</b>	<b>-</b>
100-5160-12	REGULAR MAINTENANCE	7,599	6,000	6,000	6,000	-
100-5170-12	EQUIPMENT MAINTENANCE	5,200	5,000	5,000	5,000	-
100-5177-12	VEHICLE MAINTENANCE	-	-	117	2,000	2,000
100-5177-12	STATION 2 MAINTENANCE	14	200	200	200	-
100-5185-12	PAVILION DEPOSIT REIMBURSEMENT	4,060	2,750	2,750	2,500	(250)
100-5210-12	HOUSE CLEAN-UP EXP/CITY	-	5,000	-	-	(5,000)
100-5270-12	FAMILY CENTER EXP./UTILITIES	2,711	3,300	3,500	3,300	-
100-7174-12	MEMORY LAKE EXPENSES	-	-	-	-	-
	<b>Purchased Property Services</b>	<b>19,584</b>	<b>22,250</b>	<b>17,567</b>	<b>19,000</b>	<b>(3,250)</b>
100-5165-12	JANITORIAL EXPENSE	286	500	200	500	-
100-5220-12	INSURANCE - TML	3,138	3,150	4,552	3,150	-
100-6205-12	INSURANCE REPAIR -PARK	-	-	-	-	-
100-6700-12	TELEPHONE EXPENSE	496	500	500	500	-
100-7173-12	INTERNET/PARK	128	140	145	150	10
	<b>Other Purchased Property</b>	<b>4,048</b>	<b>4,290</b>	<b>5,397</b>	<b>4,300</b>	<b>10</b>
100-5150-12	LEGAL SERVICES	-	-	-	-	-
100-5151-12	ENGINEERING	-	-	4,026	-	-
100-5180-12	LEGAL NOTICES	-	50	50	50	-
	<b>Professional/Technical Service</b>	<b>-</b>	<b>50</b>	<b>4,076</b>	<b>50</b>	<b>-</b>
100-6400-12	CAPITAL OUTLAY-PICKUP	-	25,000	24,295	-	(25,000)
100-6415-12	CAPITAL IMPROVEMENT	-	-	-	10,000	10,000
100-6510-12	DEBT SERVICE/MOWER	-	-	-	-	-
100-6520-12	LEASE PAYMENTS - PICKUP	-	-	3,188	8,926	

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
	<b>Capital Outlay</b>	-	25,000	27,483	18,926	(15,000)
	Lease Purchase Principal					
	Lease Purchase Interest					
	<b>Debt Service</b>	-	-	-	-	-
<b>100-xxxx-12</b>	<b>CITY PARKS</b>	<b>183,598</b>	<b>215,113</b>	<b>220,031</b>	<b>204,690</b>	<b>(19,349)</b>

FUNCTION:

MUNICIPAL SWIMMING POOLS OF COLEMAN PROVIDE A SAFE, SANITARY PLACE WHERE ALL CITIZENS OF COLEMAN MAY SPEND THEIR LEISURE HOURS SWIMMING AND RELAXING ON A HOT SUMMER DAY. THE CITY ALSO OFFERS YOUTH AND ADULT SWIMMING LESSONS.

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
POOL MANAGER	1		\$ 3,850
LIFEGUARD	6		\$ 10,500
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TOTAL	7		\$ 14,350

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-13</b>	<b>CITY PARK POOL</b>					
100-5100-13	SALARIES/POOL	13,353	14,350	10,000	14,350	-
100-5110-13	WORKERS COMP. INS./POOL	2,145	604	1,114	368	(236)
100-5120-13	UNEMPLOYMENT INS/SWIM POOL	133	273	273	115	(158)
100-5125-13	FICA & MEDICARE/SWIM POOL	1,022	1,098	1,000	1,098	(0)
	<b>Personnel Services</b>	<b>16,653</b>	<b>16,325</b>	<b>12,387</b>	<b>15,930</b>	<b>(395)</b>
100-5150-13	LEGAL SERVICES	-	-	-	-	-
100-5180-13	LEGAL NOTICES	-	50	-	50	-
100-5195-13	CONCESSIONS	1,974	2,500	2,000	2,500	-
	<b>Materials and Supplies</b>	<b>1,974</b>	<b>2,550</b>	<b>2,000</b>	<b>2,550</b>	<b>-</b>
100-5160-13	REGULAR MAINTENANCE	9,727	9,000	9,000	9,000	-
100-5170-13	EQUIPMENT MAINTENANCE	1,292	3,200	3,200	3,200	-
100-5250-13	UTILITIES	6,705	4,250	4,250	4,250	-
	<b>Purchased Property Services</b>	<b>17,724</b>	<b>16,450</b>	<b>16,450</b>	<b>16,450</b>	<b>-</b>
100-6205-13	INSURANCE REPAIR - POOL	-	-	-	-	-
100-6700-13	TELEPHONE EXPENSE/POOL	-	-	-	-	-
	<b>Other Purchased Property</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-5270-13	SCHOOLS WORKSHOPS	-	500	-	500	-
	<b>Professional/Technical Service</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>
100-6400-13	CAPITAL OUTLAY	-	-	-	5,500	5,500
	Machinery and Equipment	-	-	-	-	-
	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,500</b>	<b>5,500</b>
<b>100-xxxx-13</b>	<b>Parks - Swimming Pool</b>	<b>36,351</b>	<b>35,825</b>	<b>30,837</b>	<b>40,930</b>	<b>5,105</b>

# COMMUNITY SERVICES

GENERAL FUND  
100-xxxx-09

HEALTH AND SANITATION

ADOPTED 2020-2021

FUNCTION:

THE DEPARTMENT WORKS TO IMPROVE THE HEALTH OF RESIDENTS IN COLEMAN, INCLUDING PROVIDING FOR AMBULANCE SERVICES AND THE REDUCTION OF INSECT AND WEED INFESTATION.

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THERE ARE NO SALARY LINE ITEMS FOR THIS DEPARTMENT



**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-09</b>	<b>HEALTH AND SANITATION</b>					
100-5315-09	FUEL EXPENSE / HEALTH & SANIT	0	400	0	400	-
	<b>Materials and Supplies</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>-</b>
100-5160-09	REGULAR MAINTENANCE	7,783	8,000	6,500	8,000	-
100-5170-09	EQUIPMENT MAINTENANCE	<b>1,900</b>	<b>2,500</b>	<b>750</b>	<b>2,500</b>	<b>-</b>
	<b>Purchased Property Services</b>	<b>9,683</b>	<b>10,500</b>	<b>7,250</b>	<b>10,500</b>	<b>-</b>
100-5220-09	INSURANCE - TML	339	350	557	350	-
	<b>Other Purchased Property</b>	<b>339</b>	<b>350</b>	<b>557</b>	<b>350</b>	<b>-</b>
100-5150-09	LEGAL SERVICES	-	-	-	-	-
100-5180-09	LEGAL NOTICES	-	50	-	50	-
100-5199-09	AMBULANCE	99,996	100,000	100,000	100,000	-
100-5270-09	TRAINING MATERIALS & SCHOOLS	133	400	520	600	200
	<b>Professional/Technical Service</b>	<b>100,129</b>	<b>100,450</b>	<b>100,520</b>	<b>100,650</b>	<b>200</b>
	Machinery and Equipment					-
	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>100-xxxx-09</b>	<b>HEALTH AND SANITATION</b>	<b>110,151</b>	<b>111,700</b>	<b>108,327</b>	<b>111,900</b>	<b>200</b>

GENERAL FUND  
100-xxx-15

ANIMAL CONTROL

ADOPTED 2020-2021

FUNCTION:

THE ANIMAL CONTROL SECTION OF THE POLICE DEPARTMENT OPERATES OUR ANIMAL SHELTER AND ENFORCES THE CITY'S ANIMAL ORDINANCES. THE ANIMAL CONTROL OFFICER IS DESIGNATED AS THE LOCAL HEALTH AUTHORITY AND IS AUTHORIZED TO ISSUE CITATIONS AND TO IMPOUND ANIMALS FOR VIOLATIONS OF ANIMAL RELATED ORDINANCES.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
ANIMAL CONTROL OFFICER (ACO)	1	NA	33,051
ANIMAL CONTROL OFFICER (ACO) - PT	1	NA	12,480
<hr/>			
TOTAL	2		\$ 45,531

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>100-xxxx-15</b>	<b>ANIMAL CONTROL</b>					
100-5100-15	ANIMAL CONTROL-SALARY	34,329	33,051	33,051	45,531	12,480
100-5102-15	OVERTIME WAGES	48	320	320	320	-
100-5104-15	LONGEVITY PAY	876	932	924	1,091	159
100-5110-15	WORKERS COMP/ANIMAL CONTROL	895	1,930	1,930	1,578	(352)
100-5115-15	EMPLOYEE HEALTH/ANIMAL CONTROL	5,719	7,031	7,031	10,875	3,844
100-5120-15	UNEMPLOYMENT INS./ANIMAL CONTR	9	171	171	144	(27)
100-5125-15	FICA & MEDICARE/ANIMAL CONTR	2,576	2,624	2,624	3,591	967
100-5130-15	RETIREMENT BENEFITS/A.C.	5,422	5,794	5,794	7,939	2,145
100-5131-15	LIFE INS/ANIMAL CONTROL	19	57	57	95	38
	<b>Personnel Services</b>	<b>49,893</b>	<b>51,910</b>	<b>51,902</b>	<b>71,164</b>	<b>19,254</b>
100-5290-15	UNIFORMS- ACO	184	200	200	100	(100)
100-5315-15	FUEL EXPENSE / ANIMAL CONTROL	1,011	1,100	1,100	1,100	-
	<b>Materials and Supplies</b>	<b>1,195</b>	<b>1,300</b>	<b>1,300</b>	<b>1,200</b>	<b>(100)</b>
100-5160-15	REGULAR MAINTENANCE/ACO	1,294	1,550	1,550	1,500	(50)
100-5170-15	EQUIPMENT MAINTENANCE-ACO	22	1,000	1,000	500	(500)
100-5171-15	VEHICLE MAINTENANCE	0	0	22	22	22
100-6750-15	ATMOS EXPENSE/ANIMAL CONTROL	1,454	1,500	1,500	1,500	-
	<b>Purchased Property Services</b>	<b>2,770</b>	<b>4,050</b>	<b>4,072</b>	<b>3,522</b>	<b>(528)</b>
100-6700-15	TELEPHONE EXPENSE	737	1,000	750	750	(250)
100-7173-15	INTERNET EXPENSE - A.C.	118	140	145	150	10
	<b>Other Purchased Property</b>	<b>855</b>	<b>1,140</b>	<b>895</b>	<b>900</b>	<b>(240)</b>
100-5150-15	LEGAL SERVICES	-	-	-	-	-
100-5155-15	EUTHANSIA EXPENSES	1,573	1,600	1,600	1,500	(100)
100-5180-15	LEGAL NOTICES	-	50	50	50	-
100-5270-15	SCHOOLS & WORKSHOPS	-	600	600	500	(100)
	<b>Professional/Technical Service</b>	<b>1,573</b>	<b>2,250</b>	<b>2,250</b>	<b>2,050</b>	<b>(200)</b>
100-6400-15	CAPITAL OUTLAY/ACO	-	-	4,350	5,000	5,000
	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>4,350</b>	<b>5,000</b>	<b>5,000</b>
<b>100-xxxx-15</b>	<b>ANIMAL CONTROL</b>	<b>56,286</b>	<b>60,650</b>	<b>64,769</b>	<b>83,836</b>	<b>23,186</b>

FUNCTION:

THE INSPECTION DIVISION ENFORCES LIFE-SAFETY REGULATIONS BY REVIEWING BUILDING PLANS, ISSUING BUILDING PERMITS AND INSPECTING BUILDINGS DURING CONSTRUCTION.

COUNCIL APPOINTED BOARDS AND COMMISSIONS ASSOCIATED WITH THIS DIVISION ARE:

1. PLANNING AND ZONING COMMISSION
2. BOARD OF ADJUSTMENTS AND APPEALS
3. BUILDERS' ADVISORY BOARD
4. BUILDING AND STANDARDS COMMISSION

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
BUILDING OFFICIAL	-	-	-

THE ASSISTANT CITY MANAGER ACTS AS THE BUILDING OFFICIAL. THIS SALARY LINE IS INCLUDED IN THE ADMINISTRATIVE SPLIT PORTION OF THE BUDGET.

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>100-xxxx-14</b>	<b>INSPECTIONS</b>					
100-5180-14	POSTAGE EXPENSE	1	100	100	100	-
100-5315-14	FUEL EXPENSE	250	250	1,500	1,500	1,250
	<b>Materials and Supplies</b>	<b>251</b>	<b>350</b>	<b>1,600</b>	<b>1,600</b>	<b>1,250</b>
100-5160-14	REGULAR MAINTENANCE	4,099	2,500	2,500	2,500	-
100-5170-14	EQUIPMENT MAINTENANCE	-	-	-	-	-
100-5280-14	HOUSE DEMOLITION	1,252	10,000	20,000	20,000	10,000
	<b>Purchased Property Services</b>	<b>5,351</b>	<b>12,500</b>	<b>22,500</b>	<b>22,500</b>	<b>10,000</b>
100-5220-14	INSURANCE	-	-	806	850	850
100-6700-14	TELEPHONE EXPENSE	755	500	750	750	250
100-7173-14	INTERNET EXPENSE	109	99	120	150	51
	<b>Other Purchased Property</b>	<b>864</b>	<b>599</b>	<b>1,676</b>	<b>1,750</b>	<b>1,151</b>
100-5145-14	PROFESSIONAL SERVICES	2,214	1,500	5,000	3,000	1,500
100-5150-14	LEGAL SERVICES	38	1,500	2,000	5,000	3,500
100-5181-14	LEGAL NOTICES	-	50	5,000	5,000	4,950
100-5270-14	SCHOOLS WORKSHOPS	-	1,000	900	2,500	1,500
100-6600-14	SAFETY COMMITTEE	-	-	-	-	-
	<b>Professional/Technical Service</b>	<b>2,252</b>	<b>4,050</b>	<b>12,900</b>	<b>15,500</b>	<b>11,450</b>
100-5155-14	SOFTWARE/GIS	5,450	5,500	3,250	3,500	(2,000)
100-6400-14	CAPITAL OUTLAY	-	-	-	-	-
	<b>Capital Outlay</b>	<b>5,450</b>	<b>5,500</b>	<b>3,250</b>	<b>3,500</b>	<b>(2,000)</b>
<b>100-xxxx-14</b>	<b>INSPECTIONS</b>	<b>14,168</b>	<b>22,999</b>	<b>41,926</b>	<b>44,850</b>	<b>21,851</b>

FUNCTION:

THIS DIVISION ENFORCES LOCAL ORDINANCES AND STATE STATUTES FOR PUBLIC HEALTH, SAFETY AND GENERAL WELFARE OF THE COMMUNITY. LICENSING AND ON-SITE INSPECTIONS ARE CONDUCTED IN ALL EATING AND DRINKING ESTABLISHMENTS. LICENSES ARE ISSUED FOR LIQUOR, HEALTH PERMITS, PEDDLERS AND ITINERANT VENDORS, NON-RESIDENCE MEAT DEALERS AND COIN OPERATED MACHINES ON A YEARLY BASIS. THE CODES DIVISION ADMINISTERS WEEKLY LOT CONTROL AND INSPECTIONS FOR HEALTH HAZARDS.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
CODE COMPLIANCE OFFICER	1		\$ 38,501
CODE COMPLIANCE/ACO OFFICER	1		12,480
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TOTAL	2		\$ 50,981

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-19</b>	<b>CODE COMPLIANCE</b>					
100-5100-19	SALARY	27,053	29,494	38,000	50,981	21,487
100-5102-19	OVERTIME WAGES	637	1,000	1,000	1,000	-
100-5104-19	LONGEVITY PAY	196	250	108	273	23
100-5110-19	WORKERS COMP	828	1,234	1,234	153	(1,081)
100-5115-19	EMPLOYEE HEALTH	4,687	7,031	7,031	10,875	3,844
100-5120-19	UNEMPLOYMENT	9	171	171	144	(27)
100-5125-19	FICA/MEDIARE	2,005	2,352	2,352	3,997	1,645
100-5130-19	RETIREMENT BENEFITS	4,287	5,193	5,193	8,837	3,644
100-5131-19	LIFE INS	16	48	48	107	59
	<b>Personnel Services</b>	<b>39,718</b>	<b>46,773</b>	<b>55,137</b>	<b>76,367</b>	<b>29,594</b>
100-5290-19	UNIFORM ALLOWANCE	301	200	200	200	-
100-5315-19	FUEL EXPENSE	1,286	1,500	500	500	(1,000)
	<b>Materials and Supplies</b>	<b>1,587</b>	<b>1,700</b>	<b>700</b>	<b>700</b>	<b>(1,000)</b>
100-5160-19	REGULAR MAINTENANCE	2,200	2,000	2,000	2,000	-
100-5170-19	EQUIPMENT MAINTENANCE	817	1,000	1,000	500	(500)
100-5171-19	VEHICLE MAINTENANCE	-	-	80	100	100
100-5210-19	HOUSE DEMOLITION	-	-	-	-	-
100-6750-19	ATMOS EXPENSE	-	-	-	-	-
	<b>Purchased Property Services</b>	<b>3,017</b>	<b>3,000</b>	<b>3,080</b>	<b>2,600</b>	<b>(400)</b>
100-6700-19	TELEPHONE EXP	145	250	350	350	100
100-7173-19	INTERNET	119	140	145	150	10
	<b>Other Purchased Property</b>	<b>264</b>	<b>390</b>	<b>495</b>	<b>500</b>	<b>110</b>
100-5150-19	LEGAL SERVICES	1,700	2,500	2,500	2,500	-
100-5180-19	LEGAL NOTICES	-	-	2,500	3,000	3,000
100-5270-19	TRAINING MATERIALS & SCHOOLS	1,544	3,000	1,783	1,500	(1,500)
	<b>Professional/Technical Service</b>	<b>3,244</b>	<b>5,500</b>	<b>6,783</b>	<b>7,000</b>	<b>1,500</b>
100-6400-19	CAPITAL OUTLAY	-	25,000	28,645	-	(25,000)
100-6520-19	LEASE PAYMENTS - PICKUP	-	-	2,150	8,346	8,346
	<b>Capital Outlay</b>	<b>-</b>	<b>25,000</b>	<b>30,795</b>	<b>8,346</b>	<b>(16,654)</b>
<b>100-xxxx-19</b>	<b>CODE COMPLIANCE</b>	<b>47,830</b>	<b>82,363</b>	<b>96,990</b>	<b>95,513</b>	<b>13,150</b>

FUNCTION:

THIS DIVISION IS RESPONSIBLE FOR THE MAINTENANCE OF THE CITY CEMETERY. DUTIES INCLUDE GROUNDS KEEPING, COORDINATING AND FACILITATING FUNERAL EXCAVATIONS.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
FIELD MAINTENANCE WORKERS (FMW)	3		\$ 78,624
	<hr/>		<hr/>
TOTAL	3		\$ 78,624



**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-17</b>	<b>CEMETERY</b>					
100-5100-17	SALARIES/CEMETERY	99,286	107,311	107,311	78,624	(28,687)
100-5102-17	OVERTIME WAGES	8,134	6,000	6,000	6,000	-
100-5104-17	LONGEVITY PAY	2,440	2,298	2,298	617	(1,681)
100-5110-17	WORKERS COMP. INS./CEMETERY	3,141	7,585	7,585	4,200	(3,385)
100-5115-17	EMPLOYEE HEALTH INS/CEMETERY	16,131	21,093	21,093	21,750	657
100-5120-17	UNEMPLOYMENT INS./CEMETERY	99	734	734	216	(518)
100-5125-17	FICA AND MEDICARE/CEMETERY	8,121	8,844	8,844	6,521	(2,323)
100-5130-17	RETIREMENT BENEFITS/CEMETERY	16,205	17,544	17,544	14,416	(3,128)
100-5131-17	LIFE INS/CEMETERY	50	161	161	172	11
100-5134-17	CONTRACT LABOR	0	0	525	900	900
	<b>Personnel Services</b>	<b>153,607</b>	<b>171,570</b>	<b>172,095</b>	<b>133,417</b>	<b>(38,153)</b>
100-5290-17	UNIFORM EXPENSE	450	600	600	500	(100)
100-5315-17	FUEL EXPENSE / CEMETERY	4,622	3,500	3,500	3,500	-
	<b>Materials and Supplies</b>	<b>5,072</b>	<b>4,100</b>	<b>4,100</b>	<b>4,000</b>	<b>(100)</b>
100-5160-17	REGULAR MAINTENANCE	5,452	5,000	5,000	5,000	-
100-5170-17	EQUIPMENT MAINTENANCE	6,401	6,000	2,000	2,500	(3,500)
100-5171-17	VEHICLE MAINTENANCE	-	-	100	2,000	2,000
100-5250-17	WATER USED	1,143	1,500	1,500	1,500	-
100-5260-17	CEMETERY BEAUTIFICATION EXPENSE	189	189	20,000	200	11
100-6420-17	ROAD REPAIR EXPENSE	2,453	4,000	4,000	-	(4,000)
100-6750-17	ATMOS EXPENSE	630	600	600	600	-
100-7150-17	CEMETERY END. CURBING	-	-	-	-	-
	<b>Purchased Property Services</b>	<b>16,268</b>	<b>17,289</b>	<b>33,200</b>	<b>11,800</b>	<b>(5,489)</b>
100-5220-17	INSURANCE	2,536	2,550	2,550	2,500	(50)
100-6700-17	TELEPHONE EXPENSE	1,406	1,200	1,200	1,200	-
100-7173-17	INTERNET-CEMETERY	-	-	-	-	-
	<b>Other Purchased Property</b>	<b>3,942</b>	<b>3,750</b>	<b>3,750</b>	<b>3,700</b>	<b>(50)</b>
100-5132-17	CISD CONTRACT WORK	-	-	-	-	-
100-5150-17	LEGAL SERVICES	463	500	500	500	-
100-5180-17	LEGAL NOTICES	-	-	-	-	-
100-5185-17	ASSOCIATION DUES	-	-	-	-	-
	<b>Professional/Technical Service</b>	<b>463</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>-</b>
100-6400-17	CAPITAL OUTLAY	-	41,250	35,747	-	(41,250)
100-6410-17	CAPITAL OUTLAY -CEM. ENDOWMENT	6,999	9,000	7,500	7,500	(1,500)
100-6415-17	CAPITAL IMPROVEMENTS	2,869	0	-	-	-
1006520-17	LEASE PAYMENTS - PICKUP	0	0	-	11,340	
	<b>Capital Outlay</b>	<b>9,868</b>	<b>50,250</b>	<b>43,247</b>	<b>18,840</b>	<b>(42,750)</b>

<b>100-xxxx-17</b>	<b>CEMETERY</b>	<b>189,220</b>	<b>247,459</b>	<b>256,892</b>	<b>172,257</b>	<b>(86,542)</b>
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FUNCTION:

THE LIBRARY PROVIDES A RESOURCE TO THE CITIZENS OF COLEMAN FOR PLEASURE AND EDUCATION BY PROVIDING ORGANIZED AND EASILY ACCESSED PRINT AND DIGITAL MATERIALS IN AN EFFORT TO REVEAL WHAT IS KNOWN ABOUT ANY SUBJECT TO ANYONE WHO IS INTERESTED IN LEARNING. THE LIBRARY ALSO PROVIDES SUMMER READING PROGRAMS FOR CHILDREN TO ENCOURAGE GREATER LITERACY.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
HEAD LIBRARIAN	1	N/A	35,568
ASST. LIBRARIAN/CLERK	1		23,712
PART TIME LIBRARIAN	1	-	12,480
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TOTAL	3		\$ 71,760

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-18</b>	<b>Library</b>					
100-5100-18	SALARIES/LIBRARY	58,264	53,851	53,851	71,760	17,909
100-5104-18	LONGEVITY PAY	3,612	2,779	2,779	2,924	145
100-5110-18	WORKERS COMP. INS./LIBRARY	1,411	294	294	292	(2)
100-5115-18	EMPLOYEE HEALTH INS./LIBRARY	11,686	14,062	14,062	14,500	438
100-5120-18	UNEMPLOYMENT INS./LIBRARY	125	513	513	216	(297)
100-5125-18	FICA AND MEDICARE/LIBRARY	3,843	4,332	4,332	5,713	1,381
100-5130-18	RETIREMENT BENEFITS/LIBRARY	7,831	7,433	7,433	10,488	3,055
100-5131-18	LIFE INS/LIBRARY	30	90	90	130	40
	<b>Personnel Services</b>	<b>86,802</b>	<b>83,354</b>	<b>83,354</b>	<b>106,023</b>	<b>22,669</b>
100-5260-18	SUMMER READING PROGRAM	-	-	-	0	-
100-6020-18	BOOKS PERIODICALS	8,494	9,000	9,000	9,000	-
100-8609-18	COUNTY TO LIBRARY EXPENSE	3,549	4,000	4,000	4,000	-
100-8610-18	TOCKER GRANT EXPENSE	993	-	-	0	-
100-8618-18	UNIV. OF NORTH TEXAS GRANT EXP	-	-	-	-	-
100-8620-18	HANCHER LIBRARY GRANT EXPENSE	-	-	6,600	-	-
100-8622-18	TX BOOK FESTIVAL GRANT EXPENSE	-	-	-	-	-
100-8623-18	INTER-LIBRARY POSTAGE	232	300	300	300	-
	<b>Materials and Supplies</b>	<b>13,268</b>	<b>13,300</b>	<b>19,900</b>	<b>13,300</b>	<b>-</b>
100-5160-18	REGULAR MAINTENANCE	3,829	4,000	4,000	4,000	-
100-5170-18	EQUIPMENT MAINTENANCE	2,467	2,500	2,500	2,500	-
100-5177-18	BUILDING MAINTENANCE	11,500	1,000	1,000	1,000	-
100-5186-18	COMMUNITY RM REIMBURSEMENT	480	-	1,132	-	-
100-5250-18	UTILITIES	12,098	11,500	11,500	11,500	-
100-5310-18	COPIER RENTAL	2,557	2,500	2,500	2,500	-
100-8617-18	COLEMAN CO. FOUNDATION EXPENSE	-	-	-	-	-
100-8950-18	DONATIONS EXPENDED	76	1,200	-	1,200	-
	<b>Purchased Property Services</b>	<b>33,007</b>	<b>22,700</b>	<b>22,632</b>	<b>22,700</b>	<b>-</b>
100-5165-18	JANITORIAL EXPENSE	558	350	200	2,250	1,900
100-5220-18	INSURANCE	4,067	4,067	4,685	4,500	433
100-6205-18	INSURANCE REPAIR- LIBRARY	-	-	-	-	-
100-6700-18	TELEPHONE EXPENSES	2,383	1,800	2,250	1,800	-
100-7173-18	INTERNET EXPENSE	680	850	850	850	-
100-8619-18	J FRANK DOBIE AWARD EXPENSE	-	-	-	-	-
	<b>Other Purchased Property</b>	<b>7,688</b>	<b>7,067</b>	<b>7,985</b>	<b>9,400</b>	<b>2,333</b>
100-5150-18	LEGAL SERVICES	-	-	-	-	-
100-5180-18	LEGAL NOTICES	-	50	-	-	(50)
100-5185-18	ASSOCIATION DUES/LIBRARY	300	300	300	300	-
100-5270-18	WORKSHOPS TRAINING	-	2,000	300	2,000	-
	<b>Professional/Technical Service</b>	<b>300</b>	<b>2,350</b>	<b>600</b>	<b>2,300</b>	<b>(50)</b>

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
100-5320-18	LIBRARY EXPANSION/CONSTRUCTION	-	-	-	-	-
100-6400-18	CAPITAL OUTLAY	2,454	-	-	-	-
100-6415-18	CAPITAL IMPROVEMENTS	-	-	-	8,000	8,000
	<b>Capital Outlay</b>	<b>2,454</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>
<b>100-xxxx-18</b>	<b>Library</b>	<b>143,519</b>	<b>128,771</b>	<b>134,471</b>	<b>161,723</b>	<b>32,952</b>



INTERFUND TRANSFERS

FROM GENERAL FUND

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-05 XFR</b>	<b>Interfund Transfers</b>					
100-5198-05	TRANSFER TO TEXPOOL					
100-7172-05	SALES TAX TO EDC	211,485	205,000	220,000	205,000	-
100-7173-05	SALES TAX TO 4B	211,485	205,000	220,000	205,000	-
100-9323-98	TRANSFER TO WATER	95,761	94,770	19,568	19,726	(75,044)
100-9325-98	TRANSFER TO SEWER	23,813	23,372	46,807	47,186	23,814
100-9329-98	TRANSFER TO ELECTRIC	64,795	63,594	127,364	128,395	64,801
	<b>Interfund Transfers</b>	<b>607,339</b>	<b>591,736</b>	<b>633,738</b>	<b>605,307</b>	<b>13,571</b>
<b>100-xxxx-05 XFR</b>	<b>Interfund Transfers</b>	<b>607,339</b>	<b>591,736</b>	<b>633,738</b>	<b>605,307</b>	<b>13,571</b>
	<b>TOTAL GENERAL FUND EXPENSES</b>	<b>3,846,446</b>	<b>4,174,860</b>	<b>4,382,915</b>	<b>4,214,875</b>	<b>40,015</b>



SECTION II

LAW ENFORCEMENT STANDARDS  
FUND

## SECTION II

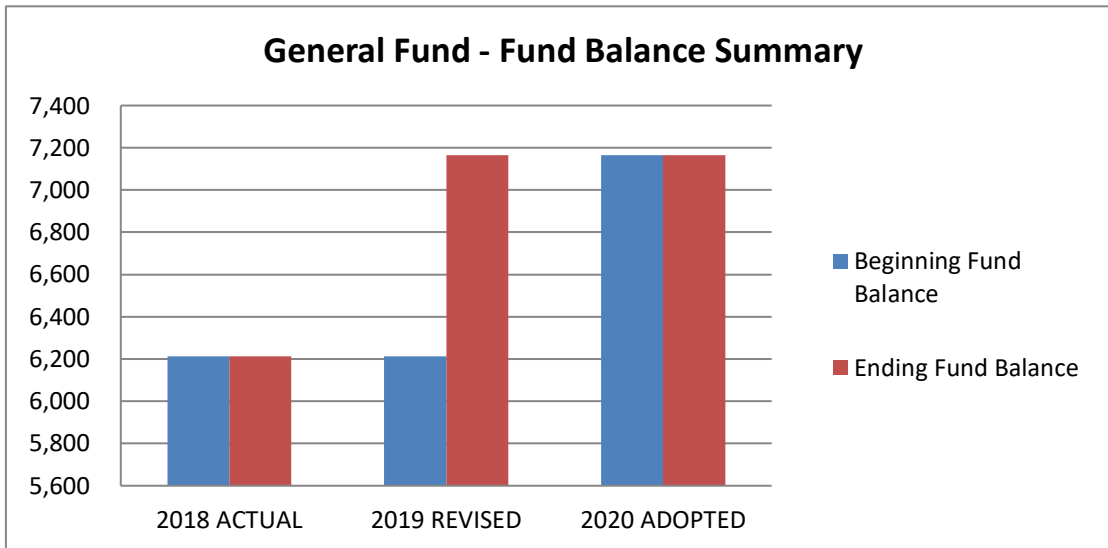
### LAW ENFORCEMENT STANDARDS

The Law Enforcement Standards Fund is a dedicated fund to receive, allocate, and track expenditures for training funds allocated by the State of Texas, which are to be used exclusively for supplemental training for law enforcement officers.

# CITY OF COLEMAN

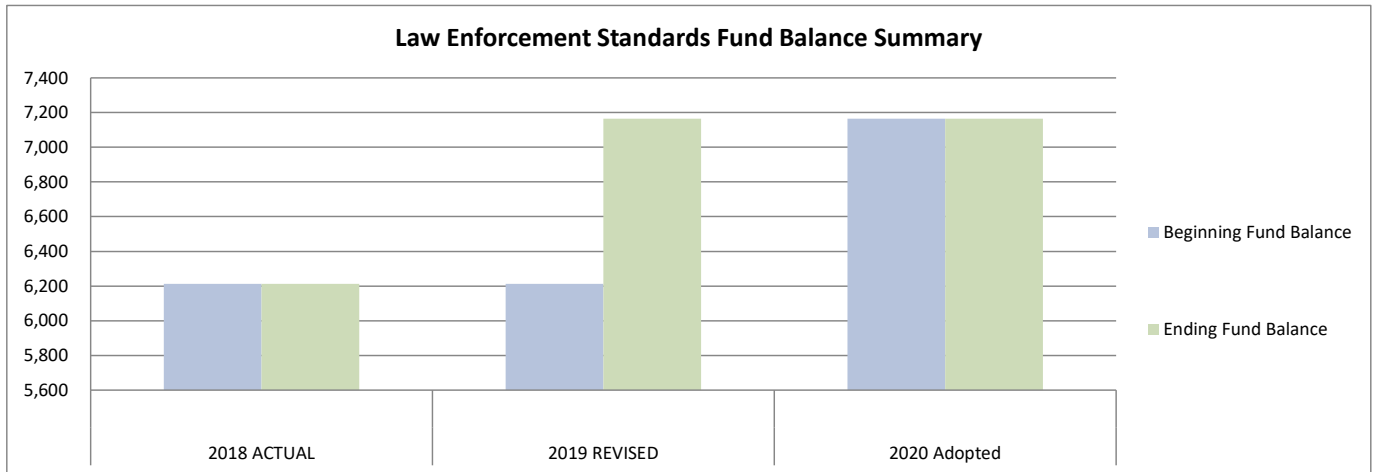
## LAW ENFORCEMENT STANDARDS FUND SUMMARY

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<b>Beginning Fund Balance</b>	6,212	6,212	6,212	7,164
<b>Revenues</b>	1,000	1,816	1,002	1,000
<b>Audit Adjustment</b>	-	-	-	-
<b>Transfers In</b>	-	-	-	-
<b>Total Available</b>	7,212	8,028	7,214	8,164
<b>Expenditures</b>	1,000	10	50	1,000
<b>Transfers Out</b>	-	-	-	-
<b>Ending Fund Balance</b>	6,212	8,018	7,164	7,164



**CITY OF COLEMAN**  
**LAW ENFORCEMENT STANDARDS FUND**

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 Adopted	Dollar Change + / -
<b><u>LAW ENFORCEMENT STANDARDS REVENUE</u></b>					
LAW ENFORCEMENT STANDARDS	1,000	1,814	1,000	1,000	(814)
INVESTMENT EARNINGS	-	2	2	-	(2)
<b>TOTAL LAW ENFORCEMENT STANDARDS REVENUE</b>	<b>1,000</b>	<b>1,816</b>	<b>1,002</b>	<b>1,000</b>	<b>(816)</b>
 <b><u>TRAINING</u></b>					
Professional/Technical Service	1,000	10	50	1,000	990
<b>TOTAL LAW ENFORCEMENT STANDARDS EXPENSES</b>	<b>1,000</b>	<b>10</b>	<b>50</b>	<b>1,000</b>	<b>990</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>1,806</b>	<b>952</b>	<b>-</b>	<b>(1,806)</b>
<i>Beginning Fund Balance</i>	6,212	6,212	6,212	7,164	
<i>Adjustments</i>	-				
<i>Ending Fund Balance</i>	<b>6,212</b>	<b>8,018</b>	<b>7,164</b>	<b>7,164</b>	



GENERAL FUND  
210-xxxx-79

LAW ENFORCEMENT STANDARDS

ADOPTED 2020-2021

FUNCTION:

THIS IS A DEDICATED FUND FOR THE PURPOSE OF RECEIVING ANNUAL GRANTS FROM THE STATE OF TEXAS TO PROVIDE FOR THE TRAINING OF THE CHIEF OF POLICE

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THERE ARE NO SALARY ITEMS FOR THIS FUND.

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>210-xxxx-78</b>	<b>LAW ENFORCEMENT STND</b>					
210-3330-78	GRANT FUNDS COLLECTED	2,164	1,000	1,000	1,000	-
	<b>TRAINING GRANT</b>	<b>2,164</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	-
			-	-	-	-
	<b>Charges for Services</b>	-	-	-	-	-
210-3310-78	INTEREST EARNED	3	-	2	-	-
	<b>INVESTMENT EARNINGS</b>	<b>3</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>
	RESERVE INJECTION					
	<b>Interfund Transfers</b>	-	-	-	-	-
<b>210-xxxx-78</b>	<b>LAW ENFORCEMENT STND</b>	<b>2,167</b>	<b>1,000</b>	<b>1,002</b>	<b>1,000</b>	<b>-</b>

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>210-xxxx-79</b>	<b>LAW ENF. STANDARDS EXP.</b>					
	Office Supplies	-	-		-	-
	<b>Materials and Supplies</b>	-	-	-	-	-
	Vehicle Maintenance & Repair Service	-	-		-	-
	<b>Purchased Property Services</b>	-	-	-	-	-
	Communications	-	-		-	-
	<b>Other Purchased Property</b>	-	-	-	-	-
210-8610-79	LAW ENFORCEMENT STND. EXPENSES	3,177	1,000	50	1,000	-
	<b>Professional/Technical Service</b>	<b>3,177</b>	<b>1,000</b>	<b>50</b>	<b>1,000</b>	-
	Information Technology	-	-		-	-
	<b>Capital Outlay</b>	-	-	-	-	-
<b>210-xxxx-79</b>	<b>LAW ENF. STANDARDS EXP.</b>	<b>3,177</b>	<b>1,000</b>	<b>50</b>	<b>1,000</b>	-





**SECTION III**

**UTILITY FUND**

### SECTION III

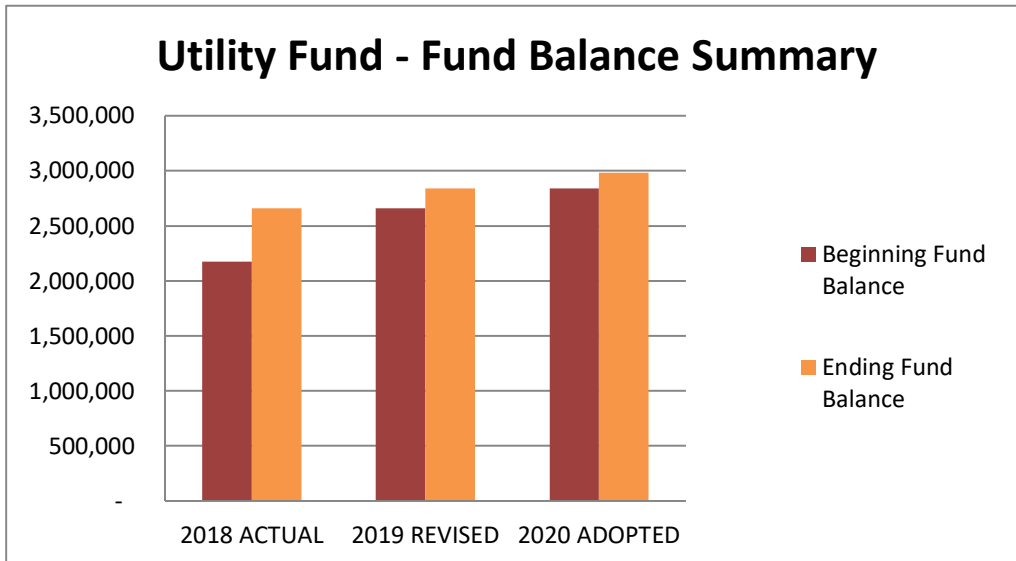
#### UTILITY SYSTEM FUND

This Fund's function is to provide for a source of electrical power, clean water supply and distribution, and the sanitary collections, treatment and disposal of wastewater on a user charge basis.

# CITY OF COLEMAN

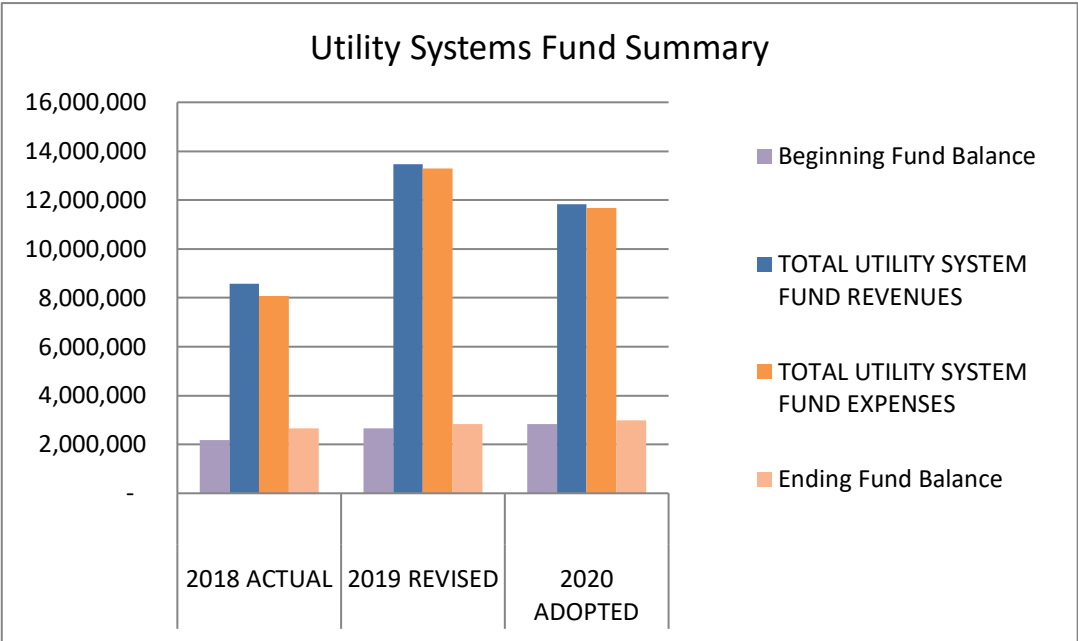
## UTILITY ENTERPRISE FUND SUMMARY

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<b>Beginning Fund Balance</b>	2,174,118	2,661,255	2,661,255	2,838,661
<b>Revenues</b>	8,381,094	17,123,855	13,267,109	11,636,737
<b>Transfers In</b>	184,369	181,736	193,738	195,307
<b>Total Available</b>	10,739,581	19,966,846	16,122,102	14,670,705
<b>Expenditures</b>	6,287,345	15,241,104	11,282,546	9,693,380
<b>Audit Adjustment</b>	-			
<b>AWA Contractual Payment</b>	-	-	-	-
<b>Transfers Out</b>	1,790,981	1,954,211	2,000,895	1,992,965
<b>Ending Fund Balance</b>	2,661,255	2,771,531	2,838,661	2,984,360

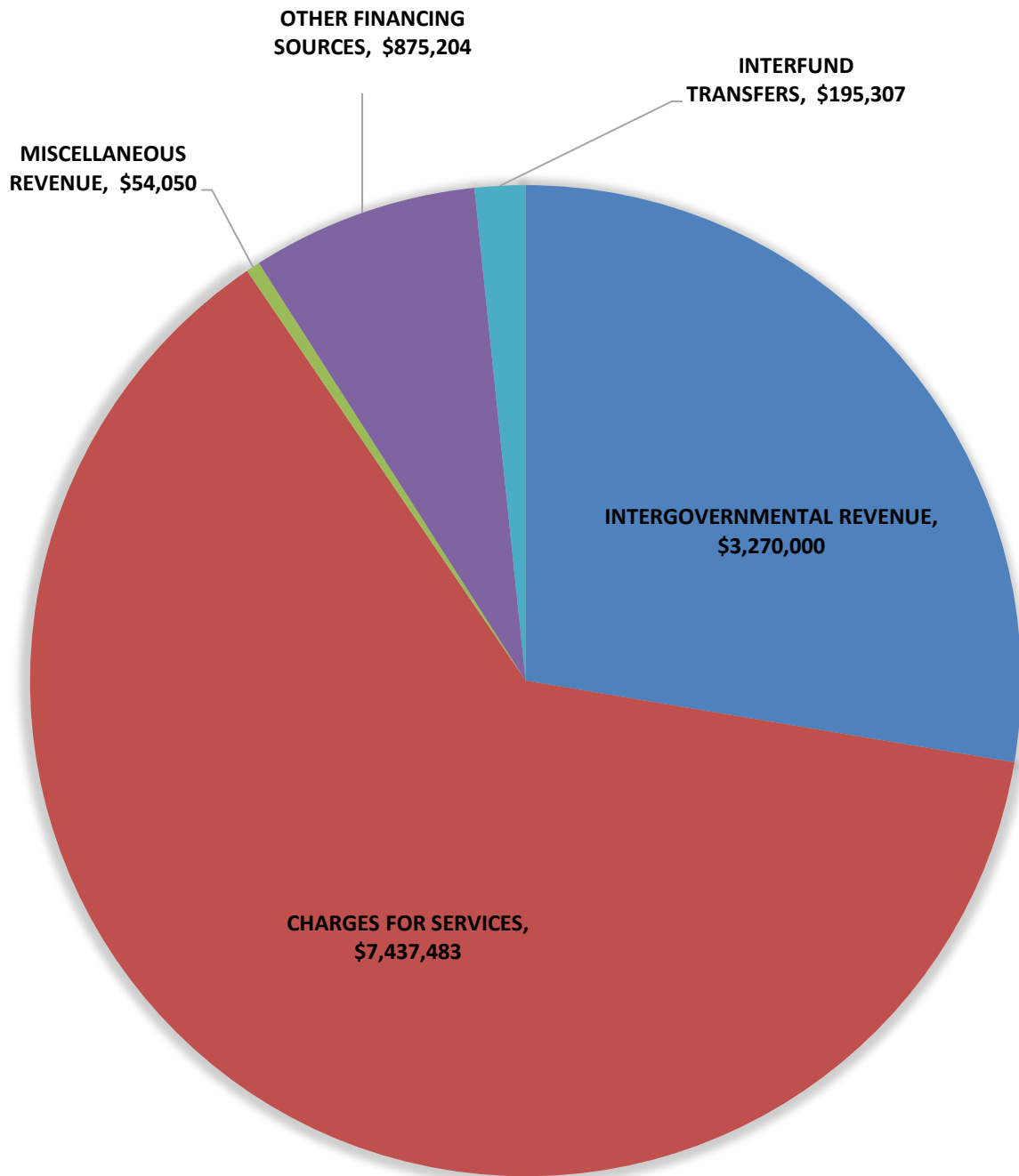


**CITY OF COLEMAN**  
**SUMMARY OF REVENUES AND EXPENDITURES**

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<b>UTILITY ENTERPRISE FUND</b>				
INTERGOVERNMENTAL REVENUE	1,373,518	8,500,000	5,530,000	3,270,000
CHARGES FOR SERVICES	6,925,797	7,280,555	7,173,434	7,437,483
MISCELLANEOUS REVENUE	81,779	53,300	48,412	54,050
OTHER FINANCING SOURCES	-	1,290,000	515,263	875,204
INTERFUND TRANSFERS	184,369	181,736	193,738	195,307
<b>TOTAL UTILITY SYSTEM FUND REVENUES</b>	<b>8,565,463</b>	<b>17,305,591</b>	<b>13,460,847</b>	<b>11,832,044</b>
300-xxxx-20 UTILITY OFFICE	73,705	125,640	132,184	98,951
300-xxxx-22 UTILITY SHOP	19,199	84,942	22,251	24,017
300-xxxx-30 ELECTRICITY ACQUISITION OPERATIC	2,002,150	1,660,269	1,571,769	1,583,050
300-xxxx-31 ELECTRIC DISTRIBUTION SYSTEM	408,658	1,752,740	938,525	1,774,414
300-xxxx-42 UTILITY BILLING	85,088	95,056	138,669	100,005
300-xxxx-40 WATER PRODUCTION	1,877,243	9,468,234	6,300,813	4,132,003
300-xxxx-41 MAINTENANCE & CONSTRUCTION	565,803	550,223	662,952	610,743
300-xxxx-50 SEWER COLLECTION SYSTEM	245,335	350,028	337,877	282,369
300-xxxx-51 WASTEWATER TREATMENT	222,775	318,298	245,058	290,644
300-xxxx-70 SPECIAL PROJECTS CREW	33,859	39,410	43,527	33,922
300-xxxx-71 UTILITY METERING	142,065	150,372	167,807	144,104
300-xxxx-72 UTILITY GENERAL SERVICE	611,465	645,892	721,115	619,157
300-xxxx-xx INTERFUND TRANSFERS	1,790,981	1,954,211	2,000,895	1,992,965
<b>TOTAL UTILITY SYSTEM FUND EXPENSES</b>	<b>8,078,326</b>	<b>17,195,315</b>	<b>13,283,441</b>	<b>11,686,345</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>487,137</b>	<b>110,276</b>	<b>177,406</b>	<b>145,699</b>
<i>Beginning Fund Balance</i>	2,174,118	2,661,255	2,661,255	2,838,661
<i>Adjustments</i>	-	-	-	-
<i>Ending Fund Balance</i>	<u>2,661,255</u>	<u>2,771,531</u>	<u>2,838,661</u>	<u>2,984,360</u>



## UTILITY SYSTEM FUND REVENUE BREAKDOWN



**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>300-xxxx-xx</b>	<b>Utility Fund</b>					
300-3250-23	GRANT PROCEEDS	-	-	-	-	-
300-3250-42	STATE CJD GRANT	-	-	30,000	-	-
300-3264-29	GRANTS FROM EDC CORPS - ELECTRIC	6,548	-	-	-	-
300-3265-42	GRANTS FROM EDC CORPS - LAKE COLEMAN	-	-	5,000	-	-
300-3643-23	USDA REVENUE	1,366,970	8,500,000	5,495,000	3,270,000	(5,230,000)
300-3645-29	GOVERNMENT CAPITAL CORP					-
	<b>Intergovernmental Revenue</b>	<b>1,373,518</b>	<b>8,500,000</b>	<b>5,530,000</b>	<b>3,270,000</b>	<b>(5,230,000)</b>
300-3100-23	AMP REVENUE	62,893	60,000	60,000	60,000	-
300-3100-29	ELECTRICITY BILLED	2,580,073	2,720,000	2,660,543	2,720,000	-
300-3110-23	WATER BILLED	1,565,314	1,857,600	1,789,476	1,966,239	108,639
300-3110-25	SEWER BILLED	670,301	712,240	687,187	712,240	-
300-3110-29	POWER COST RECOVERY FEE	1,672,270	1,610,219	1,611,277	1,618,508	8,289
300-3115-29	DEMAND/INDUSTRIAL RATE	145,419	130,000	130,000	130,000	-
300-3118-23	LAKE RAW WATER SALES	15,618	-	40,000	40,000	40,000
300-3116-23	COLEMAN S.U.D. WATER BILLED	104,662	88,000	88,000	88,000	-
300-3120-23	WASTEWATER REUSE WATER	228	210	210	210	-
300-3120-29	LAKE COLEMAN ELEC HOOK-UP	-	-	-	-	-
300-3125-23	WATER TAPS	6,605	2,500	2,500	2,500	-
300-3125-25	SEWER TAPS	2,650	1,500	1,575	1,500	-
300-3130-29	TSF FEES-SERVICE CHARGES	26,539	25,000	25,000	25,000	-
300-3135-29	LEGAL FEES - EDC	-	-	-	-	-
300-3137-29	ENGINEERING FEES - EDC	-	-	-	-	-
300-3140-29	PENALTIES ON UTILITIES	65,455	65,000	65,000	65,000	-
300-3150-23	LAW ENF. CENTER PROJ./WTR	-	-	-	-	-
300-3150-25	LAW ENF. CENTER PROJ./SEW	-	-	-	-	-
300-3150-29	LAW ENF. CENTER PROJ./ELEC	-	-	2,002	-	-
300-3160-29	BAD DEBT COLLECTIONS	1,372	2,000	2,000	2,000	-
300-3161-29	BAD DEBT COLLECTION FEE - 30%	2,732	2,000	2,000	2,000	-
300-3162-29	A/R BAD DEBT COLLECTIONS	-	-	-	-	-
300-3220-29	EQUIPMENT HIRE-LIGHTS	-	500	-	500	-
300-3300-25	SEWER FARM RENT	3,536	3,536	6,414	3,536	-
300-3610-29	A/R ADMIN. FEE-LWS	130	250	250	250	-
	<b>Charges for Services</b>	<b>6,925,797</b>	<b>7,280,555</b>	<b>7,173,434</b>	<b>7,437,483</b>	<b>156,928</b>
	Tampering Fines					
	Nsf Check Penalty					
	<b>Fines &amp; Forfeits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
300-3170-29	SALE OF ASSETS	-	-	-	-	-
300-3190-23	WATER TOWER IMPROVEMENTS	-	-	-	-	-
300-3385-23	TRANSFER FRM GF DEBT SERVICE					-
300-3385-25	TRANSFER FRM GF DEBT SERVICE					-
300-3385-29	TRANSFER FRM GF DEBT SERVICE					-
300-3386-42	PRIVATE GRANT - LAKE COLEMAN	-	-	2,353	-	-
300-3390-23	INSURANCE COLLECTED-WATER	-	-	-	-	-
300-3390-25	INSURANCE COLLECTED-SEWER	-	-	1,491	-	-

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
300-3390-42	INSURANCE COLLECTED	-	-	-	-	-
300-3395-29	INSURANCE COLLECTED-LIGHTS	-	-	-	-	-
300-3396-23	LEASE PURCHASE/PHONE	-	-	-	-	-
300-3396-25	LEASE PURCHASE/PHONE	-	-	-	-	-
300-3396-29	LEASE PURCHASE/PHONE/MOWER	-	-	-	-	-
300-3397-29	LEASE PURCHASE/ OCR	-	-	-	-	-
300-3410-29	MISC INCOME-ELECTRIC	19,358	15,000	5,000	15,000	-
300-3410-23	MISC INCOME-WATER	6,775	2,500	2,500	2,500	-
300-3410-25	MISC. INCOME-SEWER	5,051	1,500	-	1,500	-
300-3410-42	MISC INCOME- LAKE COLEMAN	10,969	9,000	11,000	9,000	-
300-3415-29	LIGHT PLANT CASH PERFORMANCE	-	-	-	-	-
300-3420-29	LIGHT PLANT PENALTY	-	-	-	-	-
300-3430-23	REIMB. OF SERVICES/WATER	-	-	-	-	-
300-3510-23	INTEREST INCOME	-	-	768	750	750
300-3510-25	INTEREST INCOME	374	300	300	300	-
300-3510-29	INTEREST INCOME	39,252	25,000	25,000	25,000	-
300-3612-23	PROCEEDS FROM 2008 C. O.	-	-	-	-	-
300-3612-29	PROCEEDS FROM 2010 C.O.	-	-	-	-	-
300-3625-23	CAPITAL DEVELOPMENT FUND	-	-	-	-	-
300-3625-25	CAPITAL DEVELOPMENT FUND-SWR	-	-	-	-	-
300-3630-23	HORDS CREEK PHASE I	-	-	-	-	-
300-3630-29	CDBG GRANT MASTER PLANNING REV	-	-	-	-	-
300-3635-23	HORDS CREEK PHASE II	-	-	-	-	-
	<b>Miscellaneous</b>	<b>81,779</b>	<b>53,300</b>	<b>48,412</b>	<b>54,050</b>	<b>750</b>
300-3950-23	LEASE FOR PICKUPS	-	102,000	116,732	-	(102,000)
300-3950-25	LEASE FOR PICKUPS	-	102,000	36,638	-	(102,000)
300-3950-29	LEASE FOR PICKUPS	-	76,000	24,295	-	(76,000)
300-3951-25	LOAN FOR CAT BACKHOE	-	-	87,800	-	-
300-3955-29	DEBT FOR EQUIPMENT	-	1,010,000	249,798	875,204	(134,796)
	<b>Other Financing Sources</b>	<b>-</b>	<b>1,290,000</b>	<b>515,263</b>	<b>875,204</b>	<b>(414,796)</b>
300-4123-98	GF DEBT SERVICE TO WATER	95,761	14,539	19,568	19,726	5,187
300-4125-98	GF DEBT SERVICE TO SEWER	23,813	47,251	46,807	47,186	(65)
300-4129-98	GF DEBT SERVICE TO ELECTRIC	64,795	119,946	127,364	128,395	8,449
300-4329-98	TRANSFER FROM SOLID WASTE	-	-	-	-	-
	<b>Interfund Transfers</b>	<b>184,369</b>	<b>181,736</b>	<b>193,738</b>	<b>195,307</b>	<b>13,571</b>
<b>300-xxxx-xx</b>	<b>Utility Fund</b>	<b>8,565,463</b>	<b>17,305,591</b>	<b>13,460,847</b>	<b>11,832,044</b>	<b>(5,473,547)</b>



# GENERAL OPERATIONS (UTILITIES)

UTILITY SYSTEM FUND  
300-xxxx-20

UTILITY BILLING AND COLLECTION

ADOPTED 2020-2021

FUNCTION:

THIS DIVISION IS RESPONSIBLE FOR BILLING CUSTOMERS FOR ELECTRICAL USE, WATER, WASTEWATER AND SANITATION USE, RECORD KEEPING FOR COMMENCEMENT AND TERMINATION OF A CUSTOMER'S SERVICE, AND INVESTIGATION OF CUSTOMER INQUIRIES. ALL REVENUE COLLECTED BY CITY DEPARTMENTS IS ASSEMBLED AND DEPOSITED DAILY BY THIS DIVISION.

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EMPLOYEE TITLE

ADOPTED  
BUDGET

GRADE

ANNUAL  
SALARY

THE SALARY LINE ITEMS FOR THIS DEPARTMENT ARE LISTED IN THE ADMINISTRATIVE SPLIT PORTION OF THE BUDGET ON PAGE 77.

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>300-xxxx-20</b>	<b>UTILITY OFFICE</b>					
300-5185-20	CREDIT CARD CHARGES	6,232	6,000	6,000	6,000	-
300-5290-20	UNIFORM EXPENSE	546	1,000	1,000	1,000	-
300-6012-20	SERVICE PINS/MEALS	-	-	-	-	-
300-7177-20	MISCELLANEOUS	924	-	-	-	-
	<b>Materials and Supplies</b>	<b>7,702</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>
300-5160-20	REGULAR MAINTENANCE	14,078	24,000	24,000	9,000	(15,000)
300-5170-20	EQUIP. MAINT. VEHICLES	1,541	1,500	1,500	1,500	-
300-5171-20	VEHICLE MAINTENANCE	-	-	410	-	-
300-5315-20	VEHICLE FUEL	2,630	2,500	2,500	2,500	-
300-5177-20	BUILDING MAINTENANCE	-	-	1,396	-	-
300-5180-20	COPIER LEASE	3,525	3,500	3,500	3,500	-
300-5182-20	UTILITY COLLECTION FEES	2,581	2,000	2,000	2,000	-
300-5162-20	OFFICE EQUIP. & MAINTENANCE	22,377	28,000	28,000	28,000	-
300-5230-20	INCODE UPGRADES	-	-	-	-	-
300-5250-20	UTILITIES - CITY HALL	2,008	4,000	5,400	5,400	1,400
300-6402-20	ELECTRIC METER EXPENSE	941	2,500	2,500	2,600	100
300-6750-20	ATMOS GAS	-	-	-	-	-
300-7180-20	COMPREHENSIVE PLAN	-	-	-	-	-
	POSTAGE	-	-	-	15,000	15,000
	<b>Purchased Property Services</b>	<b>49,681</b>	<b>68,000</b>	<b>71,206</b>	<b>69,500</b>	<b>1,500</b>
300-5165-20	JANITORIAL EXPENSE	46	100	100	100	-
300-5220-20	INSURANCE	2,025	2,100	765	2,100	-
300-6700-20	TELEPHONE - CITY HALL	4,831	6,000	6,000	6,000	-
300-7173-20	INTERNET - CITY HALL	356	440	440	440	-
	<b>Other Purchased Property</b>	<b>7,258</b>	<b>8,640</b>	<b>7,305</b>	<b>8,640</b>	<b>-</b>
300-5145-20	PROFESSIONAL SERVICES	-	-	-	-	-
300-5150-20	LEGAL SERVICES	1,924	1,250	1,250	1,250	-
300-5151-20	ENGINEERING-GIS SYSTEM	2,250	2,250	2,250	2,250	-
300-5181-20	LEGAL NOTICES	-	-	-	-	-
300-5270-20	SCHOOLS WORKSHOPS	70	1,250	-	2,000	750
	<b>Professional/Technical Service</b>	<b>4,244</b>	<b>4,750</b>	<b>3,500</b>	<b>5,500</b>	<b>750</b>
300-6400-20	CAPITAL OUTLAY	4,820	31,000	40,215	-	(31,000)
	<b>Capital Outlay</b>	<b>4,820</b>	<b>31,000</b>	<b>40,215</b>	<b>-</b>	<b>(31,000)</b>
300-6000-20	INTEREST EXPENSE	-	-	-	-	-
300-6520-20	LEASE PAYMENT - PICKUP	-	6,250	2,958	8,311	2,061
	<b>Debt Service</b>	<b>-</b>	<b>6,250</b>	<b>2,958</b>	<b>8,311</b>	<b>2,061</b>

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
300-xxxx-20	UTILITY OFFICE	73,705	125,640	132,184	98,951	(26,689)

UTILITY SYSTEM FUND  
300-xxxx-22

UTILITY SHOP

ADOPTED 2020-2021

FUNCTION:

THE UTILITY SHOP IS RESPONSIBLE FOR THE MAINTENANCE OF ALL CITY OWNED VEHICLES AND EQUIPMENT.

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EMPLOYEE TITLE

ADOPTED  
BUDGET

GRADE

ANNUAL  
SALARY

THE SALARY LINE ITEMS FOR THIS DEPARTMENT ARE LISTED IN THE ADMINISTRATIVE SPLIT PORTION OF THE BUDGET.

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>300-xxxx-22</b>	<b>UTILITY SHOP</b>					
300-5230-22	RAG SERVICE	492	500	500	500	-
300-5290-22	UNIFORM EXPENSE	300	600	600	600	-
300-5315-22	FUEL EXPENSE	1,236	1,200	750	1,200	-
	<b>Materials and Supplies</b>	<b>2,028</b>	<b>2,300</b>	<b>1,850</b>	<b>2,300</b>	<b>-</b>
300-5160-22	REGULAR MAINTENANCE	775	1,000	1,600	1,000	-
300-5170-22	EQUIPMENT MAINTENANCE	1,914	1,500	1,500	1,500	-
300-5171-22	VEHICLE MAINTENANCE	-	-	25	25	25
300-5176-22	PARTS-ALL UNITS	4,650	4,000	6,500	6,500	2,500
300-5177-22	BUILDING MAINTENANCE	267	2,000	-	2,000	-
300-6750-22	ELECTRIC/SHOP & CAR WASH	5,081	4,800	4,800	4,800	-
300-6755-22	ATMOS/ GAS-SHOP & CAR WASH	1,473	2,400	2,400	2,400	-
	<b>Purchased Property Services</b>	<b>14,160</b>	<b>15,700</b>	<b>16,825</b>	<b>18,225</b>	<b>2,525</b>
300-5220-22	INSURANCE	2,262	2,300	2,496	2,500	200
300-5240-22	LONG DISTANCE TELEPHONE	-	-	-	-	-
300-6760-22	TELEPHONE/SHOP	642	700	700	700	-
300-7173-22	INTERNET EXPENSE	107	142	142	142	-
	<b>Other Purchased Property</b>	<b>3,011</b>	<b>3,142</b>	<b>3,338</b>	<b>3,342</b>	<b>200</b>
300-5150-22	LEGAL SERVICES	-	-	238	100	100
300-5180-22	LEGAL NOTICES	-	50	-	50	-
	<b>Professional/Technical Service</b>	<b>-</b>	<b>50</b>	<b>238</b>	<b>150</b>	<b>100</b>
300-6400-22	CAPITAL OUTLAY	-	51,000	-	-	(51,000)
	<b>Capital Outlay</b>	<b>-</b>	<b>51,000</b>	<b>-</b>	<b>-</b>	<b>(51,000)</b>
300-6520-22	LEASE PAYMENT	-	12,750	-	-	(12,750)
	<b>Debt Service</b>	<b>-</b>	<b>12,750</b>	<b>-</b>	<b>-</b>	<b>(12,750)</b>
<b>300-xxxx-22</b>	<b>UTILITY SHOP</b>	<b>19,199</b>	<b>84,942</b>	<b>22,251</b>	<b>24,017</b>	<b>(60,925)</b>

# ELECTRICAL

UTILITY SYSTEM FUND  
300-xxxx-30

ELECTRICITY ACQUISITION

ADOPTED 2020-2021

FUNCTION:

THIS DEPARTMENT IS RESPONSIBLE FOR THE PURCHASE OF ELECTRICAL ENERGY FOR DISTRIBUTION TO CUSTOMERS IN THE CITY.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
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THERE ARE NO SALARY LINE ITEMS FOR THIS DEPARTMENT.



**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>300-xxxx-30</b>	<b>ELECTRICITY ACQUISITION</b>					
300-5160-30	REGULAR MAINTENANCE	29,031	20,000	20,000	20,000	-
300-6010-30	POWER PURCHASED-CONSTELLATION	1,962,347	1,610,219	1,542,769	1,550,000	(60,219)
300-6060-30	WATER USED AT PLANT	-	-	-	-	-
300-6201-30	A/R BAD DEBT WRITE-OFF	-	-	-	-	-
300-7535-30	WIRE CHARGE/FUEL DISTRIBUTION	68,508	-	68,508	68,508	68,508
	<b>Purchased Property Services</b>	<b>1,991,378</b>	<b>1,630,219</b>	<b>1,562,769</b>	<b>1,570,000</b>	<b>(60,219)</b>
300-5220-30	INSURANCE	-	-	-	-	-
300-6205-30	ZESCH & PICKETT INS.	10,422	9,000	9,000	9,000	-
300-7525-30	MISC. ADJUSTMENTS	-	-	-	-	-
	<b>Other Purchased Property</b>	<b>10,422</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>
300-5144-30	LEGAL SERVICES	350	10,000	-	2,000	(8,000)
300-5145-30	PROFESSIONAL SERVICES	-	2,000	-	2,000	-
300-5150-30	ENGINEERING	-	9,000	-	-	(9,000)
300-5180-30	LEGAL NOTICES	-	50	-	50	-
300-7175-30	AUDIT	-	-	-	-	-
	<b>Professional/Technical Service</b>	<b>350</b>	<b>21,050</b>	<b>-</b>	<b>4,050</b>	<b>(17,000)</b>
300-6675-30	PRINCIPAL 2013 CO'S	-	-	-	-	-
300-8612-30	PRIOR ISSUE DEBT SERVICE FUNDS	-	-	-	-	-
	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
300-6000-30	INTEREST ON BONDED DEBT	-	-	-	-	-
300-6600-30	CERT. OF OBLIG. 2010 PRINCIPAL	-	-	-	-	-
300-6650-30	CERT OF OBLIG. 2010 INTEREST	-	-	-	-	-
	<b>Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>300-xxxx-30</b>	<b>ELECTRICITY ACQUISITION</b>	<b>2,002,150</b>	<b>1,660,269</b>	<b>1,571,769</b>	<b>1,583,050</b>	<b>(77,219)</b>

FUNCTION:

THIS DEPARTMENT IS RESPONSIBLE FOR THE SAFE TRANSMISSION OF ELECTRICITY TO THE CUSTOMERS IN THE CITY. THIS INCLUDES LINE MAINTENANCE AND REPAIR AS WELL AS FACILITATING NEW INFRASTRUCTURE TO CUSTOMERS AS NEEDED.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
SUPERVISOR	1		\$ 63,080
LINEMAN	2		\$ 95,680
GROUNDMAN	3		\$ 93,600
	<hr/>		<hr/>
TOTAL	6		\$ 252,360

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>300-xxxx-31</b>	<b>ELECTRICITY DISTRIBUTION</b>					
300-5100-31	SALARIES/LT. DIST.	104,934	239,866	239,866	252,360	12,494
300-5102-31	OVERTIME WAGES	19,224	15,000	15,000	15,000	-
300-5103-31	STAND-BY PAY	22,132	17,500	17,500	17,500	-
300-5104-31	LONGEVITY PAY	1,528	1,917	1,917	2,032	115
300-5110-31	WORKERS COMP. INS./LT. DIST.	4,169	6,456	6,456	7,578	1,122
300-5115-31	EMPLOYEE HEALTH INS.	15,233	42,186	42,186	43,500	1,314
300-5120-31	UNEMPLOYMENT INSURANCE/LT. DIS	25	1,026	1,026	1,026	-
300-5125-31	FICA & MEDICARE/LT. DIST.	11,004	20,983	20,983	21,947	964
300-5130-31	RETIREMENT BENEFITS/LT. DIST.	22,989	46,326	46,326	48,521	2,195
300-5131-31	LIFE INS/ LT. DIST.	61	216	216	548	332
	<b>Personnel Services</b>	<b>201,299</b>	<b>391,476</b>	<b>391,476</b>	<b>410,011</b>	<b>18,535</b>
300-5260-31	PROTECTIVE/SAFETY GEAR/TESTING	2,691	5,000	3,000	5,000	-
300-5290-31	UNIFORM EXPENSE	974	2,500	2,500	2,500	-
300-5315-31	FUEL EXPENSE	5,917	7,500	5,000	7,500	-
	<b>Materials and Supplies</b>	<b>9,582</b>	<b>15,000</b>	<b>10,500</b>	<b>15,000</b>	<b>-</b>
300-5160-31	REGULAR MAINTENANCE	46,485	45,000	45,000	45,000	-
300-5170-31	EQUIPMENT MAINTENANCE	17,176	40,000	20,000	20,000	(20,000)
300-5171-31	VEHICLE MAINTENANCE	-	-	28	50	50
300-5179-31	SYSTEM MAINTENANCE	-	50,000	52,000	50,000	-
300-5250-31	UTILITIES	1,804	1,300	1,300	1,300	-
300-6100-31	LAW ENF. CENTER PROJ. EXP/ELEC	-	-	-	-	-
300-6200-31	BAD DEBT WRITE-OFF	11,312	11,664	11,644	11,644	(20)
300-6210-31	BAD DEBT WRITE-OFF	-	-	-	-	-
300-6211-31	CDBG PLANNING GRANT	-	-	-	-	-
300-6220-31	BAD DEBT WRITE-OFF	-	-	-	-	-
300-6402-31	ELECTRIC METER EXPENSE	-	9,000	2,500	-	(9,000)
300-6750-31	ATMOS/GAS	533	400	400	400	-
300-8610-31	CDBG PLANNING GRANT EXP.	-	-	-	-	-
300-8611-31	CITY CDBG PLANNING GRANT EXP.	-	-	-	-	-
	<b>Purchased Property Services</b>	<b>77,310</b>	<b>157,364</b>	<b>132,872</b>	<b>128,394</b>	<b>(28,970)</b>
300-5220-31	INSURANCE	8,196	8,200	2,815	8,200	-
300-6700-31	TELEPHONE EXPENSE	2,051	2,000	2,000	2,000	-
300-7173-31	INTERNET-LT. DIST.	-	500	500	500	-
	<b>Other Purchased Property</b>	<b>10,247</b>	<b>10,700</b>	<b>5,315</b>	<b>10,700</b>	<b>-</b>
300-5144-31	LEGAL FEES	-	-	-	-	-
300-5145-31	LEGAL SERVICES	12,486	5,000	2,500	5,000	-
300-5180-31	LEGAL NOTICES	-	-	-	-	-
300-5190-31	ANNUAL AUDIT (NO LONGER USED)	77,899	30,000	-	-	(30,000)
300-5270-31	SCHOOLS/WORKSHOPS	11,865	17,500	10,000	17,500	-

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
	<b>Professional/Technical Service</b>	<b>102,250</b>	<b>52,500</b>	<b>12,500</b>	<b>22,500</b>	<b>(30,000)</b>
300-6400-31	CAPITAL OUTLAY	-	-	8,700	-	-
300-6415-31	CAPITAL IMPROVEMENTS	-	50,000	-	50,000	-
300-6401-31	HEAVY EQUIP-GOV CAP LOAN	-	1,010,000	249,798	875,204	(134,796)
	<b>Capital Outlay</b>	<b>-</b>	<b>1,060,000</b>	<b>258,498</b>	<b>925,204</b>	<b>(134,796)</b>
300-6000-31	INTEREST ON BONDED DEBT	7,970	4,650	5,745	3,489	(1,161)
300-6515-31	DEBT SERVICE/SOUTHSIDE BANK	-	-	-	134,210	134,210
300-6516-31	DEBT SERVICE/OCR	-	-	-	-	-
300-6675-31	2013 GO REFUND PRINCIPAL PAYMENT	-	61,050	121,619	124,906	63,856
	<b>Debt Service</b>	<b>7,970</b>	<b>65,700</b>	<b>127,364</b>	<b>262,605</b>	<b>196,905</b>
<b>300-xxxx-31</b>	<b>ELECTRICITY DISTRIBUTION</b>	<b>408,658</b>	<b>1,752,740</b>	<b>938,525</b>	<b>1,774,414</b>	<b>21,674</b>

# WATER

FUNCTION:

WATER PRODUCTION IS RESPONSIBLE FOR THE TREATMENT OF WATER FOR THE CITIZENS OF COLEMAN AND SURROUNDING AREAS. THIS INCLUDES PUMPING WATER FROM AREA LAKES TO THE WATER TREATMENT FACILITY WHERE IT IS PROCESSED, TREATED AND TESTED TO ENSURE SAFE WATER IS DELIVERED TO THE CUSTOMER. THIS DEPARTMENT IS CURRENTLY COORDINATING WITH THE CONSTRUCTION OF A NEW MULTI-MILLION DOLLAR WATER TREATMENT FACILITY.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
SUPERVISOR	1		\$ 50,398
OPERATOR	4		\$ 113,048
<div style="display: flex; justify-content: space-between; margin-bottom: 5px;"> <span style="width: 40%;"></span> <span style="width: 15%; border-top: 1px solid black;"></span> <span style="width: 15%;"></span> <span style="width: 30%; border-top: 1px solid black;"></span> </div>			
TOTAL	5		\$ 163,446

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>300-xxxx-40</b>	<b>WATER PRODUCTION</b>					
300-5100-40	SALARIES/WATER PROD.	188,918	164,757	164,757	163,446	(1,311)
300-5102-40	OVERTIME WAGES	881	2,000	2,000	2,000	-
300-5104-40	LONGEVITY PAY	4,548	2,441	2,441	2,633	192
300-5110-40	WORKERS COMP. INS./WTR. PROD.	4,789	6,456	6,456	5,615	(841)
300-5115-40	EMPLOYEE HEALTH/WTR PROD.	17,423	42,186	42,186	36,250	(5,936)
300-5120-40	UNEMPLOYMENT INS./WTR PROD.	75	1,026	1,026	855	(171)
300-5125-40	FICA AND MEDICARE/WTR. PROD.	14,298	20,983	20,983	13,088	(7,895)
300-5130-40	RETIREMENT BENEFITS/WTR. PROD.	30,599	46,326	46,326	28,427	(17,899)
300-5131-40	LIFE INS/WATER PROD.	83	216	216	357	141
	<b>Personnel Services</b>	<b>261,614</b>	<b>286,391</b>	<b>286,391</b>	<b>252,671</b>	<b>(33,720)</b>
300-5290-40	UNIFORM EXPENSE	490	1,200	1,200	1,200	-
300-5315-40	FUEL EXPENSE	1,936	1,700	1,000	1,700	-
	<b>Materials and Supplies</b>	<b>2,426</b>	<b>2,900</b>	<b>2,200</b>	<b>2,900</b>	<b>-</b>
300-5160-40	REGULAR MAINTENANCE	117,267	90,000	105,000	90,000	-
300-5170-40	EQUIPMENT MAINTENANCE	35,194	40,000	30,000	40,000	-
300-5171-40	VEHICLE MAINTENANCE	-	-	86	90	90
300-6010-40	POWER FOR PUMPING WTR	44,199	50,000	50,000	50,000	-
300-6750-40	ATMOS EXPENSE	1,032	1,200	1,200	1,200	-
300-7535-40	2019 WTP IMPROVEMENTS USDA	1,316,973	8,500,000	5,495,000	3,270,000	(5,230,000)
300-7536-40	2019 & 19A CLOSING COSTS	50,000	-	-	-	-
300-7540-40	TWDB EXPENSE	-	-	-	-	-
	<b>Purchased Property Services</b>	<b>1,564,665</b>	<b>8,681,200</b>	<b>5,681,286</b>	<b>3,451,290</b>	<b>(5,229,910)</b>
300-5220-40	INSURANCE	19,810	19,900	23,696	25,000	5,100
300-6205-40	INSURANCE REPAIR	-	-	-	-	-
300-6700-40	TELEPHONE EXPENSE	1,292	1,250	1,250	1,250	-
300-7173-40	INTERNET-WATER PROD.	130	142	142	142	-
	<b>Other Purchased Property</b>	<b>21,232</b>	<b>21,292</b>	<b>25,088</b>	<b>26,392</b>	<b>5,100</b>
300-5140-40	LEGAL SERVICES	888	500	-	500	-
300-5145-40	PROFESSIONAL SERVICES	10,188	3,500	3,500	3,500	-
300-5150-40	ENGINEERING	-	16,000	5,000	50,000	34,000
300-5151-40	ENGINEERING FEE USDA	-	75,000	-	-	(75,000)
300-5180-40	LEGAL NOTICES	-	50	-	50	-
300-5185-40	ASSOCIATION DUES	-	-	-	-	-
300-5230-40	PERMITS	14,981	14,000	15,000	15,000	1,000
300-5270-40	SCHOOLS & WORKSHOPS	1,249	2,500	5,000	5,000	2,500
	<b>Professional/Technical Service</b>	<b>27,306</b>	<b>111,550</b>	<b>28,500</b>	<b>74,050</b>	<b>(37,500)</b>
300-6400-40	CAPITAL OUTLAY	-	51,000	40,988	-	(51,000)
300-6415-40	CAPITAL IMPROVEMENT	-	-	-	-	-

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
300-6520-40	LEASE PAYMENTS	-	12,750	3,360	9,426	(3,324)
300-6780-40	HORDS CREEK/PHASE I EXPENSE					-
	<b>Capital Outlay</b>	<b>-</b>	<b>63,750</b>	<b>44,348</b>	<b>9,426</b>	<b>(54,324)</b>
300-6000-40	INTEREST OF BONDED DEBT	-	118,151	50,000	137,274	19,123
300-6660-40	USDA 2019 CO'S	-	183,000	183,000	178,000	(5,000)
300-6675-40	PRINCIPAL 2001 CO'S	-	-	-	-	-
300-6680-40	AMORT. OF BOND ISSUE COST					-
300-6725-40	LEASE PAYMENTS					-
300-6770-40	2008 C.O. EXPENSES/HORDS CREEK	-	-	-	-	-
300-6775-40	2019 & 19A CO'S PRINCIPAL PAYMENTS					-
	<b>Debt Service</b>	<b>-</b>	<b>301,151</b>	<b>233,000</b>	<b>315,274</b>	<b>14,123</b>
<b>300-xxxx-40</b>	<b>WATER PRODUCTION</b>	<b>1,877,243</b>	<b>9,468,234</b>	<b>6,300,813</b>	<b>4,132,003</b>	<b>(5,336,231)</b>



FUNCTION:

THIS DEPARTMENT IS RESPONSIBLE FOR TAKING TREATED WATER FROM THE WATER TREATMENT PLANT AND DISTRIBUTING IT TO THE CUSTOMERS IN COLEMAN AND THE SURROUNDING AREAS. THIS DEPARTMENT IS ALSO RESPONSIBLE FOR DETECTING AND REPAIRING LEAKS AND PLANNING AND IMPLEMENTING NEW INFRASTRUCTURE IMPROVEMENTS IN THE WATER DISTRIBUTION SYSTEM.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
CREW CHIEF MAINTENANCE	1 4		\$ 38,064 \$ 104,000
TOTAL		5	\$ 142,064

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>300-xxxx-41</b>	<b>WATER DIST.</b>					
300-5100-41	SALARIES/WTR. DIST.	125,306	142,064	142,064	142,064	-
300-5102-41	OVERTIME WAGES	8,452	11,000	11,000	11,000	-
300-5103-41	STAND-BY PAY	11,468	17,300	17,300	17,300	-
300-5104-41	LONGEVITY PAY	2,108	2,159	2,159	2,378	219
300-5110-41	WORKERS COMP. INS.	2,763	7,485	7,485	5,719	(1,766)
300-5115-41	EMPLOYEE HEALTH INS.	24,911	35,155	35,155	36,250	1,095
300-5120-41	UNEMPLOYMENT INSURANCE	52	855	855	855	-
300-5125-41	FICA AND MEDICARE	10,800	13,198	13,198	13,330	132
300-5130-41	RETIREMENT BENEFITS	23,635	29,139	29,139	29,215	76
300-5131-41	LIFE INS/WTR. DIST.	75	234	234	310	76
	<b>Personnel Services</b>	<b>209,570</b>	<b>258,589</b>	<b>258,589</b>	<b>258,420</b>	<b>(169)</b>
300-5290-41	UNIFORM EXPENSE	300	1,250	1,250	1,250	-
300-5315-41	FUEL EXPENSE	19,710	15,000	15,000	15,000	-
300-7100-41	MATERIALS/VULCAN SUPPLY	21,183	20,000	12,000	20,000	-
	<b>Materials and Supplies</b>	<b>41,193</b>	<b>36,250</b>	<b>28,250</b>	<b>36,250</b>	<b>-</b>
300-5160-41	REGULAR MAINTENANCE	56,049	65,000	65,000	65,000	-
300-5161-41	CBG GRANT IN-KIND	-	-	-	-	-
300-5162-41	CDBG GRAY STREET EXPENSE	-	-	-	-	-
300-5170-41	EQUIPMENT MAINTENANCE	5,073	15,000	10,000	15,000	-
300-5171-41	VEHICLE MAINTENANCE	-	-	341	350	350
300-5175-41	LAKE LINE REPAIR	-	5,000	2,500	5,000	-
300-6514-41	RR ROW EXPENSE-WATERLINE	-	-	1,800	-	-
300-5177-41	STATION 2 MAINTENANCE	60	250	-	250	-
300-6100-41	LAW ENF. CENTER PROJ. EXP/WTR	-	-	-	-	-
300-6200-41	BAD DEBT WRITE-OFF	1,636	3,000	6,000	3,000	-
300-7200-41	HWY 283 ROAD REPAIR EXPENSES	-	-	-	-	-
300-7525-41	MISCELLANEOUS EXPENSE	1,588	0	0	0	-
	<b>Purchased Property Services</b>	<b>64,406</b>	<b>88,250</b>	<b>85,641</b>	<b>88,600</b>	<b>350</b>
300-5165-41	JANITORIAL EXPENSE	63	100	150	150	50
300-5220-41	INSURANCE	4,716	4,850	1,950	1,950	(2,900)
300-5205-41	INSURANCE REPAIR	-	-	-	-	-
300-6700-41	TELEPHONE	881	750	750	750	-
300-7173-41	INTERNET-WATER DIST.	59	70	70	70	-
	<b>Other Purchased Property</b>	<b>5,719</b>	<b>5,770</b>	<b>2,920</b>	<b>2,920</b>	<b>(2,850)</b>
300-5140-41	LEGAL SERVICES	88	100	50	100	-
300-5145-41	PROFESSIONAL SERVICES	-	1,000	-	1,000	-
300-5150-41	ENGINEERING EXPENSE	-	1,000	2,500	7,500	6,500
300-5151-41	ENGINEERING FEE GRAY ST.	-	-	-	-	-
300-5180-41	LEGAL NOTICES	-	50	-	50	-

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
300-5270-41	WORKSHOP AND TRAINING	731	2,500	750	2,500	-
300-6001-41	CO PAYING AGENT FEES	-	-	806	806	806
	<b>Professional/Technical Service</b>	<b>819</b>	<b>4,650</b>	<b>4,106</b>	<b>11,956</b>	<b>7,306</b>
300-6400-41	CAPITAL OUTLAY	242,065	51,000	84,444	-	(51,000)
300-6415-41	CAPITAL IMPROVEMENT EXPENSE	-	-	-	-	-
	<b>Capital Outlay</b>	<b>242,065</b>	<b>51,000</b>	<b>84,444</b>	<b>-</b>	<b>(51,000)</b>
300-6000-41	INTEREST ON BONDED DEBT	2,031	564	883	536	(28)
300-6515-41	DEBT SERVICE	-	-	-	-	-
300-6516-41	DEBT SERVICE/TRAILER & BUCKET	-	-	-	-	-
300-6520-41	2008 C.O. PRINCIPAL PAYMENT	-	85,000	170,000	170,000	85,000
300-6675-41	2013 GO REFUND PRINCIPAL PAYMENT	-	7,400	18,685	19,190	11,790
300-6520-41	LEASE PAYMENT	-	12,750	9,435	22,871	10,121
	<b>Debt Service</b>	<b>2,031</b>	<b>105,714</b>	<b>199,002</b>	<b>212,597</b>	<b>106,883</b>
<b>300-xxxx-41</b>	<b>WATER DIST.</b>	<b>565,803</b>	<b>550,223</b>	<b>662,952</b>	<b>610,743</b>	<b>60,520</b>

UTILITY SYSTEM FUND  
300-xxx-42

LAKE COLEMAN

ADOPTED 2020-2021

FUNCTION:

THIS DIVISION IS RESPONSIBLE FOR THE PATROL AND MAINTENANCE OF CITY OF COLEMAN PARKS AND FACILITIES LOCATED AT LAKE COLEMAN.

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
LAKE WARDEN	1		\$ 44,990
PART TIME MAINTENANCE	1		\$ 3,120
TOTAL	2		\$ 48,110

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>300-xxxx-42</b>	<b>LAKE COLEMAN</b>					
300-5100-42	SALARIES/LAKE COLEMAN	46,301	48,110	48,110	48,110	0
300-5102-42	OVERTIME WAGES	-	-	-	-	-
300-5104-42	LONGEVITY PAY	648	703	703	751	48
300-5110-42	WORKERS COMP. INS./LAKE COLEMA	911	2,055	2,055	1,506	(549)
300-5115-42	EMPLOYEE HEALTH INS./LAKE COLE	-	-	-	7,250	7,250
300-5120-42	UNEMPLOYMENT INS./LAKE COLEMAN	22	230	230	196	(34)
300-5125-42	FICA AND MEDICARE/LAKE COLEMAN	3,532	3,734	3,734	3,738	4
300-5130-42	RETIREMENT BENEFITS/LAKE COLEM	7,274	7,718	7,718	7,736	18
300-5131-42	LIFE INS/LAKE COLEMAN	25	76	76	98	22
	<b>Personnel Services</b>	<b>58,713</b>	<b>62,626</b>	<b>62,626</b>	<b>69,385</b>	<b>6,759</b>
300-5290-42	UNIFORM EXPENSE	300	200	200	200	-
300-5315-42	FUEL EXPENSE	1,910	1,500	1,500	1,500	-
	<b>Materials and Supplies</b>	<b>2,210</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>-</b>
300-5160-42	REGULAR MAINTENANCE	4,029	2,750	2,750	5,750	3,000
300-5170-42	EQUIPMENT MAINTENANCE	2,947	4,000	4,000	4,000	-
300-5250-42	UTILITIES USED	4,704	4,000	4,000	4,000	-
	<b>Purchased Property Services</b>	<b>11,680</b>	<b>10,750</b>	<b>10,750</b>	<b>13,750</b>	<b>3,000</b>
300-5220-42	INSURANCE	4,879	4,900	2,382	3,000	(1,900)
300-6205-42	INSURANCE REPAIR	-	-	-	-	-
300-6700-42	TELEPHONE EXPENSE	460	460	550	550	90
300-6710-42	CELL PHONE/LAKE COLEMAN	-	-	-	-	-
300-7173-42	INTERNET/ LAKE COLEMAN	461	470	470	470	-
	<b>Other Purchased Property</b>	<b>5,800</b>	<b>5,830</b>	<b>3,402</b>	<b>4,020</b>	<b>(1,810)</b>
300-5140-42	LEGAL SERVICES	150	150	25	150	-
300-5145-42	PROFESSIONAL SERVICES	-	-	5,000	-	-
300-5150-42	ENGINEERING	-	1,000	-	1,000	-
300-5180-42	LEGAL NOTICES	-	-	-	-	-
	<b>Professional/Technical Service</b>	<b>150</b>	<b>1,150</b>	<b>5,025</b>	<b>1,150</b>	<b>-</b>
300-6400-42	CAPITAL OUTLAY	6,535	13,000	55,166	10,000	(3,000)
	<b>Capital Outlay</b>	<b>6,535</b>	<b>13,000</b>	<b>55,166</b>	<b>10,000</b>	<b>(3,000)</b>
<b>300-xxxx-42</b>	<b>LAKE COLEMAN</b>	<b>85,088</b>	<b>95,056</b>	<b>138,669</b>	<b>100,005</b>	<b>4,949</b>



# WASTEWATER

300-xxxx-50

WASTEWATER SERVICES

FUNCTION:

THIS DIVISION IS RESPONSIBLE FOR THE PROPER COLLECTION OF WASTEWATER FOR DELIVERY TO THE TREATMENT PLANT ALONG WITH DETECTING AND REPAIRING LEAKS OR BLOCKAGES IN THE SYSTEM.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
SUPERVISOR	1		\$ 62,192
CREW LEADER	1		\$ 34,137
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TOTAL	2		\$ 96,329



**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>300-xxxx-50</b>	<b>WASTEWATER SERVICES</b>					
300-5100-50	SALARIES/SEWER	104,425	93,226	93,226	96,329	3,103
300-5102-50	OVERTIME WAGES	7,713	7,700	7,700	7,700	-
300-5103-50	STAND-BY PAY	3,639	3,900	3,900	3,900	-
300-5104-50	LONGEVITY PAY	2,828	2,799	2,799	3,456	657
300-5110-50	WORKERS COMP. INS./SEWER	3,284	4,984	4,984	3,715	(1,269)
300-5115-50	EMPLOYEE HEALTH INS./SEWER	11,956	14,062	14,062	14,500	438
300-5120-50	UNEMPLOYMENT INS./SEWER	18	342	342	342	-
300-5125-50	FICA AND MEDICARE/SEWER	8,737	8,233	8,233	8,659	426
300-5130-50	RETIREMENT BENEFITS/SEWER	17,156	18,178	18,178	18,838	660
300-5131-50	LIFE INS/SEWER	50	150	150	210	60
	<b>Personnel Services</b>	<b>159,806</b>	<b>153,574</b>	<b>153,574</b>	<b>157,649</b>	<b>4,075</b>
300-5290-50	UNIFORM EXPENSE	395	400	400	400	-
300-5315-50	FUEL EXPENSE	2,236	4,000	4,000	4,000	-
300-7100-50	MATERIALS/VULCAN SUPPLY	24,072	24,000	10,000	24,000	-
	<b>Materials and Supplies</b>	<b>26,703</b>	<b>28,400</b>	<b>14,400</b>	<b>28,400</b>	<b>-</b>
300-5160-50	REGULAR MAINTENANCE	22,306	22,000	22,000	22,000	-
300-5170-50	EQUIPMENT MAINTENANCE	15,240	20,000	10,000	20,000	-
300-5177-50	STATION 2 MAINTENANCE	41	250	250	250	-
300-5230-50	LIFT STATION MAINTENANCE	7,414	15,000	15,000	15,000	-
300-6100-50	LAW ENF. CENTER PROJ. EXP/SEW	-	-	-	-	-
300-6200-50	BAD DEBT WRITE-OFF	820	1,500	1,500	1,500	-
300-7525-50	MISCELLANEOUS EXPENSE	-	-	300	-	-
300-7530-50	SEWER/ INFRASTRUCTURE	-	-	-	-	-
	<b>Purchased Property Services</b>	<b>45,821</b>	<b>58,750</b>	<b>49,050</b>	<b>58,750</b>	<b>-</b>
300-5165-50	JANITORIAL EXPENSE	494	100	100	100	-
300-5220-50	INSURANCE	3,581	3,600	3,506	3,600	-
300-6205-50	INSURANCE REPAIR	-	-	-	-	-
300-6700-50	TELEPHONE EXPENSE	350	375	375	375	-
300-7173-50	INTERNET/SEWER	59	70	70	70	-
	<b>Other Purchased Property</b>	<b>4,484</b>	<b>4,145</b>	<b>4,051</b>	<b>4,145</b>	<b>-</b>
300-5145-50	PROFESSIONAL SERVICES	-	-	-	-	-
300-5150-50	LEGAL SERVICES	88	-	-	-	-
300-5180-50	LEGAL NOTICES	-	50	-	50	-
300-5270-50	SCHOOLS & WORKSHOPS/SEWER	1,156	2,400	500	2,400	-
	<b>Professional/Technical Service</b>	<b>1,244</b>	<b>2,450</b>	<b>500</b>	<b>2,450</b>	<b>-</b>
300-5280-50	NOTE PAYABLE-CATERPILLAR	6,276	-	3,149	14,843	14,843
300-6400-50	CAPITAL OUTLAY	-	51,000	92,150	-	(51,000)
300-6415-50	CAPITAL IMPROVEMENT	-	30,000	5,000	-	(30,000)

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
	<b>Capital Outlay</b>	<b>6,276</b>	<b>81,000</b>	<b>100,299</b>	<b>14,843</b>	<b>(66,157)</b>
300-6000-50	INTEREST ON BONDED DEBT	1,001	634	722	438	(196)
300-6520-50	LEASE PAYMENT	-	12,750	-	-	(12,750)
300-6675-50	2013 GO REFUND PRINCIPAL PAYMENT	-	8,325	15,281	15,694	7,369
	<b>Debt Service</b>	<b>1,001</b>	<b>21,709</b>	<b>16,003</b>	<b>16,132</b>	<b>(5,577)</b>
<b>300-xxxx-50</b>	<b>WASTEWATER SERVICES</b>	<b>245,335</b>	<b>350,028</b>	<b>337,877</b>	<b>282,369</b>	<b>(67,659)</b>

UTILITY SYSTEM FUND  
300-xxxx-51

WASTEWATER TREATMENT

ADOPTED 2020-2021

FUNCTION:

THIS DIVISION IS RESPONSIBLE FOR THE TREATMENT AND DISPOSAL OF ALL DOMESTIC, COMMERCIAL AND INDUSTRIAL WASTEWATER.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
OPERATOR	1		\$ 47,133
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TOTAL	1		\$ 47,133

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>300-xxxx-51</b>	<b>WASTEWATER TREATMENT</b>					
300-5100-51	SALARIES/SEWER TREATMENT	44,195	42,848	42,848	47,133	4,285
300-5102-51	OVERTIME WAGES	219	4,000	4,000	4,000	-
300-5104-51	LONGEVITY PAY	852	908	908	1,728	820
300-5110-51	WORKERS COMP. INS./SWR.TRTM.	998	1,558	1,558	1,492	(66)
300-5115-51	EMPLOYEE HEALTH/SWR TRTMT	5,726	7,031	7,031	7,250	219
300-5120-51	UNEMPLOYMENT INS./SWR. TRTM.	10	1,558	1,558	171	(1,387)
300-5125-51	FICA AND MEDICARE/SWR.TRTMNT	3,319	3,653	3,653	4,090	437
300-5130-51	RETIREMENT BENEFITS/SWR. TRTMN	7,026	8,066	8,066	8,940	874
300-5131-51	LIFE INS/SEWER TREATMENT	21	63	63	102	39
	<b>Personnel Services</b>	<b>62,366</b>	<b>69,685</b>	<b>69,685</b>	<b>74,906</b>	<b>5,221</b>
300-5290-51	UNIFORM EXPENSE	202	250	250	250	-
300-5315-51	FUEL EXPENSE	2,577	2,500	2,500	2,500	-
	<b>Materials and Supplies</b>	<b>2,779</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>	<b>-</b>
300-5160-51	REGULAR MAINTENANCE	21,002	20,000	20,000	20,000	-
300-5170-51	EQUIPMENT MAINTENANCE	6,586	7,500	7,500	7,500	-
300-5171-51	VEHICLE MAINTENANCE	-	-	126	150	150
300-5235-51	ROTOR MAINTENANCE	489	3,000	3,000	3,000	-
300-5240-51	PUMP MAINTENANCE	2,500	5,000	5,000	5,000	-
300-5245-51	SLUDGE DISPOSAL	1,965	15,000	1,200	15,000	-
300-6010-51	POWER FOR PUMPING SWR	56,150	55,000	55,000	55,000	-
300-6401-51	LEASE PURCHASE/SKIDLOADER	-	-	-	-	-
	<b>Purchased Property Services</b>	<b>88,692</b>	<b>105,500</b>	<b>91,826</b>	<b>105,650</b>	<b>150</b>
300-5220-51	INSURANCE	3,301	3,350	2,993	3,350	-
300-6700-51	TELEPHONE EXPENSE	378	300	300	300	-
300-7173-51	INTERNET/SWR. TRTMNT.	136	140	140	140	-
	<b>Other Purchased Property</b>	<b>3,815</b>	<b>3,790</b>	<b>3,433</b>	<b>3,790</b>	<b>-</b>
300-5140-51	LEGAL SERVICES	50	50	50	50	-
300-5150-51	ENGINEERING	-	-	-	25,000	25,000
300-5180-51	LEGAL NOTICES	-	50	-	50	-
300-5230-51	PERMIT FEES	3,230	4,600	4,600	4,600	-
300-5270-51	SCHOOLS & WORKSHOPS	-	1,200	-	1,200	-
	<b>Professional/Technical Service</b>	<b>3,280</b>	<b>5,900</b>	<b>4,650</b>	<b>30,900</b>	<b>25,000</b>
300-6400-51	CAPITAL OUTLAY	55,339	101,000	36,638	30,000	(71,000)
300-6415-51	CAPITAL IMPROVEMENTS	4,576	-	1,127	-	-
	<b>Capital Outlay</b>	<b>59,915</b>	<b>101,000</b>	<b>37,765</b>	<b>30,000</b>	<b>(71,000)</b>
300-6600-51	PRINCIPAL 2001 CO-S	-	-	-	-	-
300-6000-51	INTEREST ON BONDED DEBT	1,928	1,198	1,389	844	(354)

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
300-6515-51	DEBT SERVICE	-	-	-	-	-
300-6650-51	INTEREST 2001 CO'S	-	-	-	-	-
300-6520-51	LEASE PAYMENT	-	12,750	4,144	11,594	(1,156)
300-6750-51	2013 GO REFUND PRINCIPAL PAYMENT	-	15,725	29,415	30,210	14,485
	<b>Debt Service</b>	<b>1,928</b>	<b>29,673</b>	<b>34,949</b>	<b>42,648</b>	<b>12,975</b>
<b>300-xxxx-51</b>	<b>WASTEWATER TREATMENT</b>	<b>222,775</b>	<b>318,298</b>	<b>245,058</b>	<b>290,644</b>	<b>(27,654)</b>



# ADMINISTRATIVE SPLIT

FUNCTION:

THIS SECTION IS USED TO FUND SALARIES FOR NUMEROUS INDIVIDUALS WHO WORK ACROSS MULTIPLE DEPARTMENTS. EACH FUND HELPS TO CONTRIBUTE TO THE OVERALL SALARY OF THE INDIVIDUALS IN ORDER TO MORE ACCURATELY PORTRAY THE DIVIDED RESPONSIBILITIES OF THE POSITIONS.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
CITY MANAGER	1		\$ 97,000
ASSISTANT CITY MANAGER	1		\$ 73,000
CITY SECRETARY	1		\$ 58,053
FINANCE DIRECTOR	1		\$ 70,000
FINANCE SPECIALIST	1		\$ 29,744
RISK MANAGER/HR	1		\$ 35,568
ACCOUNTANT	1		\$ 35,568
UTILITIES OFFICE MANAGER	1		\$ 47,486
CUSTOMER SERVICE REPS	2		\$ 60,528
METER READERS	2		\$ 51,334
MECHANICS	2		\$ 57,720
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TOTAL	14		\$ 616,002



**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>300-xxxx-70</b>	<b>SEWER ADMIN.</b>					
300-5100-70	SALARY	24,194	25,004	25,004	24,640	(364)
300-5102-70	OVERTIME WAGES	58	-	-	-	-
300-5104-70	LONGEVITY PAY	238	189	189	183	(6)
300-5110-70	WORKERS COMP	471	112	112	201	89
300-5115-70	EMPLOYEE HEALTH	3,396	3,937	3,937	290	(3,647)
300-5120-70	UNEMPLOYMENT INS	99	112	112	68	(44)
300-5125-70	FICA & MEDICARE	1,690	1,927	1,927	1,899	(28)
300-5130-70	RETIREMENT BENEFITS	3,702	8,066	8,066	4,137	(3,929)
300-5131-70	LIFE INS	11	63	63	53	(10)
	<b>Personnel Services</b>	<b>33,859</b>	<b>39,410</b>	<b>39,410</b>	<b>31,472</b>	<b>(7,938)</b>
300-5160-70	REGULAR MAINTENANCE	-	-	50	50	50
300-5255-70	ANNUAL AUDIT SERVICES	0	0	4,067	2,400	2,400
	<b>Purchased Property Services</b>	<b>-</b>	<b>-</b>	<b>4,117</b>	<b>2,450</b>	<b>2,450</b>
<b>300-xxxx-70</b>	<b>SEWER ADMIN.</b>	<b>33,859</b>	<b>39,410</b>	<b>43,527</b>	<b>33,922</b>	<b>(5,488)</b>

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>300-xxxx-71</b>	<b>WATER PROD. ADMIN.</b>					
300-5100-71	SALARY	102,272	106,212	106,212	104,720	(1,492)
300-5102-71	OVERTIME WAGES	246	-	-	-	-
300-5104-71	LONGEVITY PAY	1,010	805	805	779	(26)
300-5110-71	WORKERS COMP	2,004	436	436	853	417
300-5115-71	EMPLOYEE HEALTH	13,505	16,136	16,136	1,232	(14,904)
300-5120-71	UNEMPLOYMENT INS	64	392	392	289	(103)
300-5125-71	FICA & MEDICARE	7,182	8,187	8,187	8,071	(116)
300-5130-71	RETIREMENT BENEFITS	15,734	18,075	18,075	17,584	(491)
300-5131-71	LIFE INS	48	129	129	225	96
	<b>Personnel Services</b>	<b>142,065</b>	<b>150,372</b>	<b>150,372</b>	<b>133,754</b>	<b>(16,618)</b>
300-5160-71	REGULAR MAINTENANCE	-	-	150	150	150
300-5255-71	ANNUAL AUDIT SERVICES	0	0	17,285	10,200	10,200
	<b>Purchased Property Services</b>	<b>-</b>	<b>-</b>	<b>17,435</b>	<b>10,350</b>	<b>10,350</b>
<b>300-xxxx-71</b>	<b>WATER PROD. ADMIN.</b>	<b>142,065</b>	<b>150,372</b>	<b>167,807</b>	<b>144,104</b>	<b>(6,268)</b>

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>300-xxxx-72</b>	<b>ELEC. PROD. ADMIN.</b>					
300-5100-72	SALARY	425,459	456,087	456,087	449,682	(6,405)
300-5102-72	OVERTIME WAGES	15,879	-	-	-	-
300-5104-72	LONGEVITY PAY	4,337	3,455	3,455	3,347	(108)
300-5110-72	WORKERS COMP	8,604	2,048	2,048	3,665	1,617
300-5115-72	EMPLOYEE HEALTH	58,402	69,290	69,290	5,292	(63,998)
300-5120-72	UNEMPLOYMENT INS	172	1,685	1,685	1,242	(443)
300-5125-72	FICA & MEDICARE	30,843	35,155	35,155	34,657	(498)
300-5130-72	RETIREMENT BENEFITS	67,564	77,617	77,617	75,507	(2,110)
300-5131-72	LIFE INS	205	555	555	966	411
	<b>Personnel Services</b>	<b>611,465</b>	<b>645,892</b>	<b>645,892</b>	<b>574,357</b>	<b>(71,535)</b>
300-5160-72	REGULAR MAINTENANCE	-	-	1,000	1,000	1,000
300-5255-72	ANNUAL AUDIT SERVICES	0	0	74,223	43,800	43,800
	<b>Purchased Property Services</b>	<b>-</b>	<b>-</b>	<b>75,223</b>	<b>44,800</b>	<b>44,800</b>
<b>300-xxxx-72</b>	<b>ELEC. PROD. ADMIN.</b>	<b>611,465</b>	<b>645,892</b>	<b>721,115</b>	<b>619,157</b>	<b>(26,735)</b>



INTERFUND TRANSFERS

FROM UTILITY FUND

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>300-xxxx-xx</b>	<b>Utility Fund</b>					
300-6310-30	INTERNAL FRANCHISE FEE (4%)	106,477	108,800	106,422	108,800	-
300-6321-30	GENERAL SERVICES FEE (4%)	106,477	108,800	106,422	108,800	-
300-7535-30	TRANSFER TO GENERAL	68,508	-	68,508	68,508	68,508
300-6310-40	INTERNAL FRANCHISE FEE (4%)	64,449	77,824	75,099	82,170	4,346
300-6320-40	GENERAL SERVICES FEE (4%)	64,449	77,824	75,099	82,170	4,346
300-6310-51	INTERNAL FRANCHISE FEE (4%)	27,659	28,490	27,487	28,490	-
300-6320-51	GENERAL SERVICES FEE (4%)	27,659	28,490	27,487	28,490	-
300-9100-98	TRANSFER TO GENERAL FUND	1,289,407	1,485,537	1,485,537	1,485,537	-
300-9310-98	TRANSFER TO AIRPORT FUND	35,896	38,446	28,834	-	(38,446)
300-9320-98	TRANSFER TO SOLID WASTE	-	-	-	-	-
	<b>Interfund Transfers</b>	<b>1,790,981</b>	<b>1,954,211</b>	<b>2,000,895</b>	<b>1,992,965</b>	<b>38,754</b>
<b>300-xxxx-xx</b>	<b>Utility Fund</b>	<b>1,790,981</b>	<b>1,954,211</b>	<b>2,000,895</b>	<b>1,992,965</b>	<b>38,754</b>

SECTION IV

AIRPORT FUND





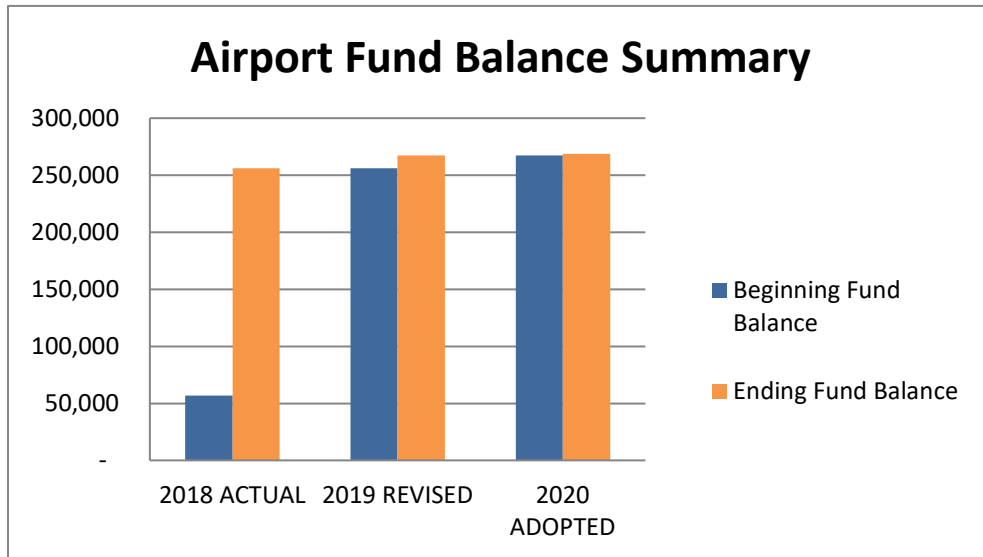
## SECTION IV

### AIRPORT FUND

THIS FUND ACCOUNTS FOR THE OPERATIONS OF THE MUNICIPAL AIRPORT. THE AIRPORT WAS ESTABLISHED IN 1941 AS A TRAINING FIELD FOR WORLD WAR II PILOTS AND WAS EVENTUALLY TURNED OVER TO THE CITY FOR A MUNICIPAL AIRPORT. THE AIRPORT IS OPERATED BY RANDY LONG AND IS CURRENTLY UNDERGOING A RUNWAY RENOVATION PROJECT.

## CITY OF COLEMAN AIRPORT FUND

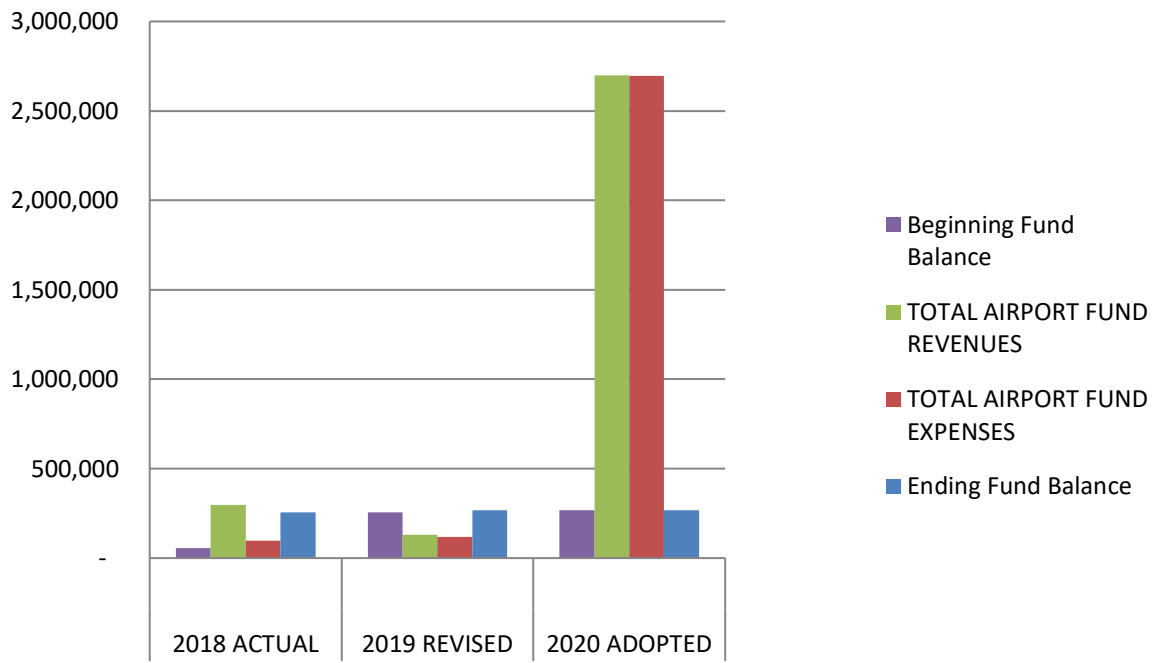
	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<b>Beginning Fund Balance</b>	56,909	256,135	256,135	267,381
<b>Revenues</b>	262,287	2,661,800	100,621	2,697,610
<b>Audit Adjustments</b>	-			
<b>Transfers In</b>	35,896	38,446	28,834	-
<b>Total Available</b>	355,092	2,956,381	385,590	2,964,991
<b>Expenditures</b>	98,957	2,700,246	118,209	2,696,050
<b>Audit Adjustment</b>	-			
<b>Transfers Out</b>	-	-	-	-
<b>Ending Fund Balance</b>	256,135	256,135	267,381	268,941



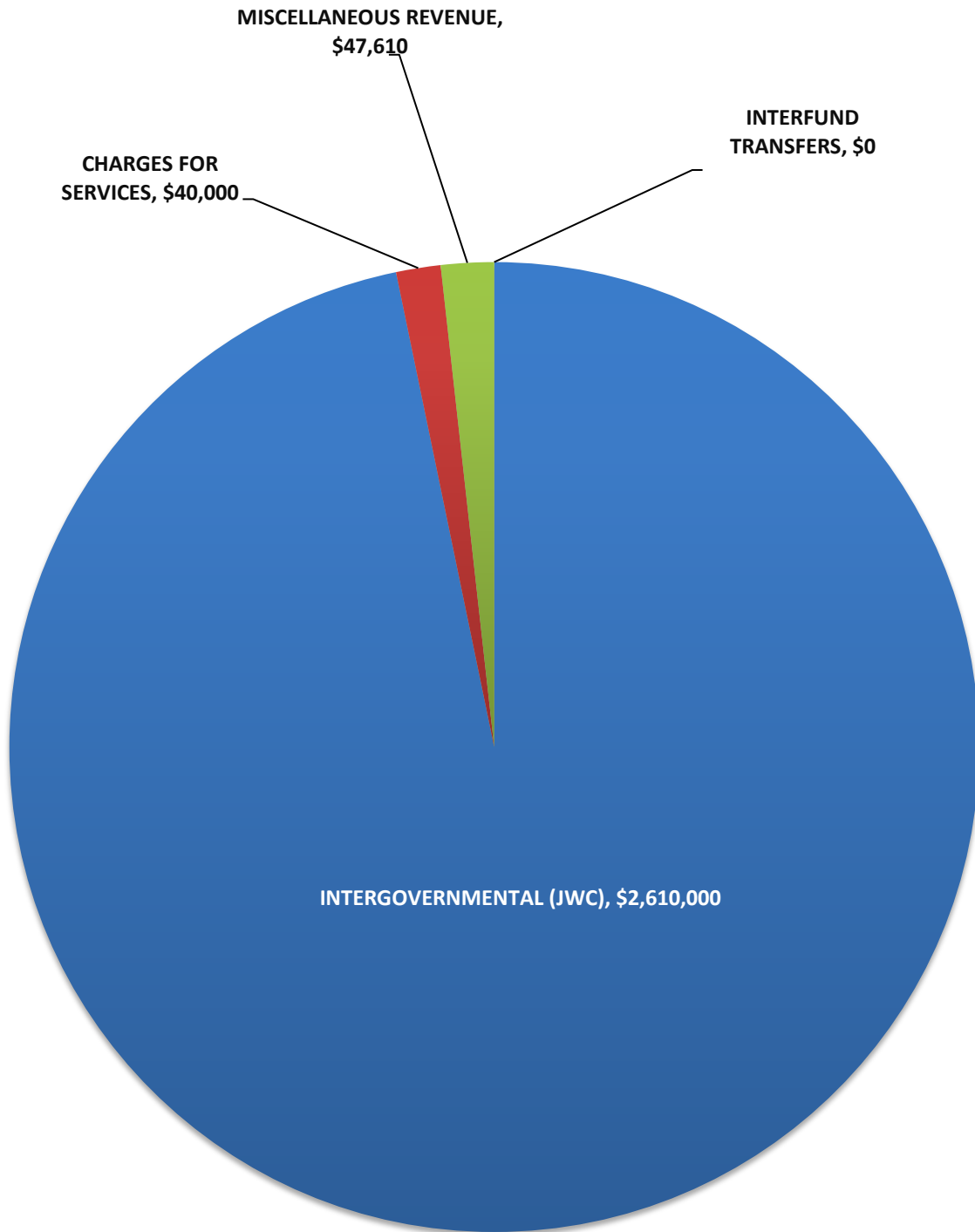
**CITY OF COLEMAN**  
**SUMMARY OF REVENUES AND EXPENDITURES**

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<b><u>AIRPORT FUND</u></b>				
INTERGOVERNMENTAL (JWC)	20,933	2,600,000	10,500	2,610,000
CHARGES FOR SERVICES	42,403	45,000	36,000	40,000
MISCELLANEOUS REVENUE	198,951	16,800	54,121	47,610
INTERFUND TRANSFERS	35,896	38,446	28,834	-
<b>TOTAL AIRPORT FUND REVENUES</b>	<b>298,183</b>	<b>2,700,246</b>	<b>129,455</b>	<b>2,697,610</b>
310-xxxx-72 AIRPORT OPERATIONS	98,957	2,700,246	118,209	2,696,050
TRANSFERS OUT	-	-	-	-
<b>TOTAL AIRPORT FUND EXPENSES</b>	<b>98,957</b>	<b>2,700,246</b>	<b>118,209</b>	<b>2,696,050</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>199,226</b>	<b>-</b>	<b>11,246</b>	<b>1,560</b>
<i>Beginning Fund Balance</i>	56,909	256,135	256,135	267,381
<i>Adjustments</i>	-			
<i>Ending Fund Balance</i>	<u>256,135</u>	<u>256,135</u>	<u>267,381</u>	<u>268,941</u>

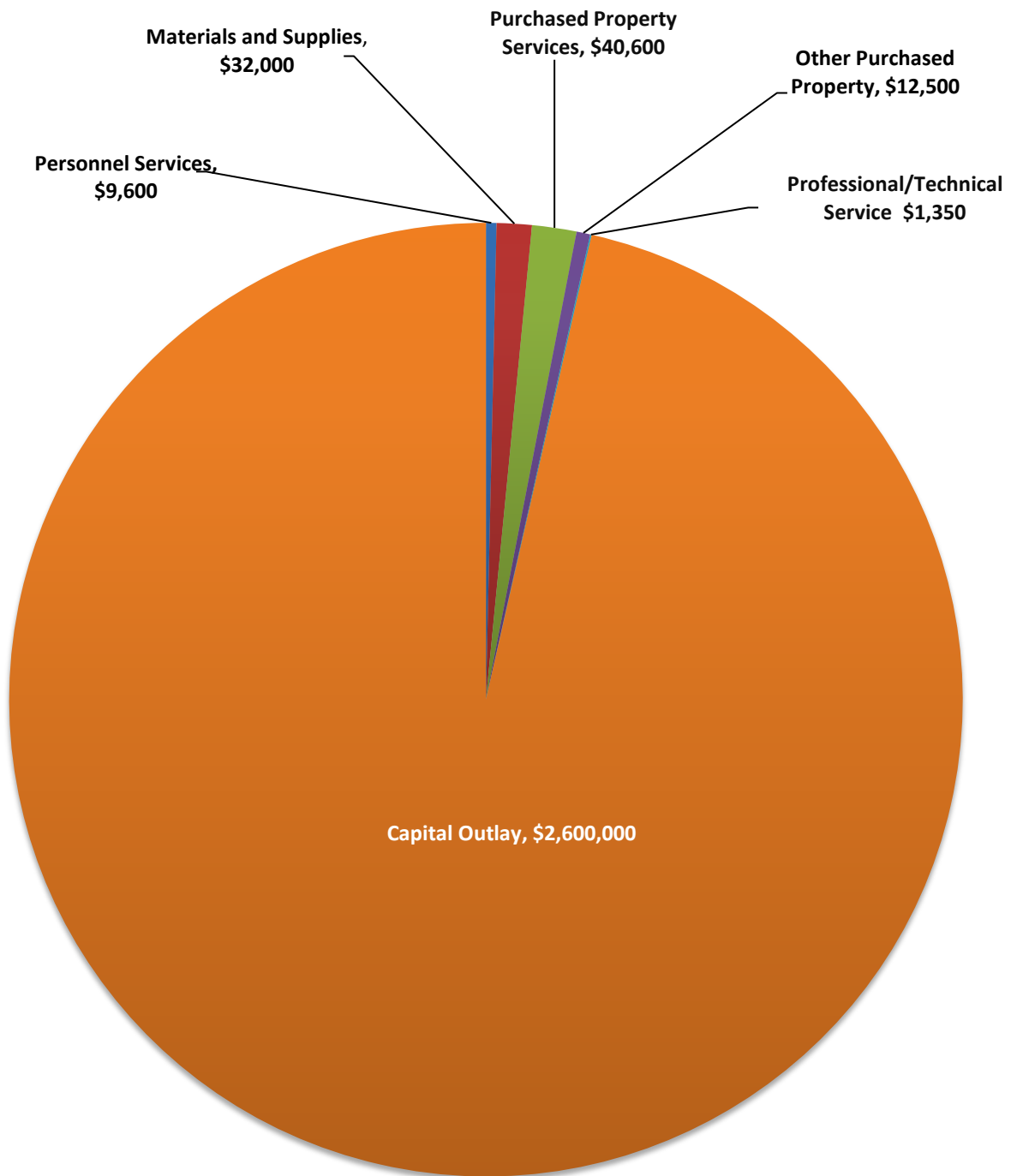
### Airport Fund Summary



# AIRPORT FUND REVENUE BREAKDOWN



# AIRPORT FUND EXPENSE ALLOCATIONS



**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>310-xxxx-75</b>	<b>AIRPORT</b>					
310-3369-75	TXDOT - RAMP GRANT 50/50	3,029	-	10,500	10,000	10,000
310-3375-75	TXDOT GRANT 90/10	17,904	2,600,000	-	2,600,000	-
	<b>Intergovernmental Revenue</b>	<b>20,933</b>	<b>2,600,000</b>	<b>10,500</b>	<b>2,610,000</b>	<b>10,000</b>
310-3220-75	GASOLINE OIL SALES	34,095	30,000	35,000	30,000	-
310-3225-75	JET FUEL SALES	8,308	15,000	1,000	10,000	(5,000)
	<b>Charges for Services</b>	<b>42,403</b>	<b>45,000</b>	<b>36,000</b>	<b>40,000</b>	<b>(5,000)</b>
310-3162-75	A/R BAD DEBT COLLECTIONS	-	-	-	-	-
310-3300-75	HANGER RENTAL	11,115	12,000	9,000	10,000	(2,000)
310-3330-75	MISC INCOME	-	20	-	20	-
310-3340-75	CROP RENTAL	4,750	4,750	4,750	4,750	-
310-3360-75	A/R ADMIN. FEE-AIRPORT	20	-	-	-	-
310-3310-75	INTEREST INCOME	103	30	1,640	30	-
310-3355-75	CAPITAL IMPROVEMENTS	-	-	-	-	-
310-3377-75	TDEM CARES GRANT	-	-	17,190	12,810	12,810
310-3410-75	EDC REVENUE	21,827	-	20,000	20,000	20,000
310-3380-75	MCIVER HANGER - RAMP	-	-	-	-	-
310-3390-75	INSURANCE COLLECTED	-	-	1,041	-	-
310-3395-75	CONTRIBUTION	-	-	500	-	-
310-3925-75	FAA TXDOT 90% CAPITAL CONTRIBN	161,136	-	-	-	-
	<b>Miscellaneous</b>	<b>198,951</b>	<b>16,800</b>	<b>54,121</b>	<b>47,610</b>	<b>30,810</b>
310-3365-75	TSF FROM EWS FUND	35,896	38,446	28,834	-	(38,446)
310-4610-75	RESERVE INJECTION					-
	<b>Interfund Transfers</b>	<b>35,896</b>	<b>38,446</b>	<b>28,834</b>	<b>-</b>	<b>(38,446)</b>
<b>310-xxxx-75</b>	<b>AIRPORT</b>	<b>298,183</b>	<b>2,700,246</b>	<b>129,455</b>	<b>2,697,610</b>	<b>(2,636)</b>

AIRPORT FUND  
310-xxxx-76

AIRPORT OPERATIONS

ADOPTED 2020-2021

FUNCTION:

THIS DIVISION OVERSEES THE OPERATIONS FOR SAFE TRAVEL TO AND FROM COLEMAN BY AIR. THE MUNICIPAL AIRPORT PROVIDES AN IMPORTANT TRANSPORTATION HUB FOR AREA PILOTS, AND FOR INDIVIDUALS WISHING TO TRAVEL TO COLEMAN FOR BUSINESS OR PLEASURE.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
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THERE ARE NO SALARY POSITIONS FOR THIS DEPARTMENT.



**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>310-xxxx-76</b>	<b>AIRPORT</b>					
310-5100-76	AIRPORT MANAGER CONTRACT	9,600	9,600	9,600	9,600	-
	<b>Personnel Services</b>	<b>9,600</b>	<b>9,600</b>	<b>9,600</b>	<b>9,600</b>	<b>-</b>
310-5165-76	AIRPORT ADVISORY BOARD	-	-	-	-	-
310-6010-76	GASOLINE-OIL	25,425	25,000	35,000	25,000	-
310-6015-76	JET FUEL EXPENSE	10,032	20,000	2,000	5,000	(15,000)
310-8630-76	CREDIT CARD SYSTEM	1,675	2,000	2,000	2,000	-
	<b>Materials and Supplies</b>	<b>37,132</b>	<b>47,000</b>	<b>39,000</b>	<b>32,000</b>	<b>(15,000)</b>
310-5160-76	REGULAR MAINTENANCE	1,856	5,000	5,000	5,000	-
310-5170-76	EQUIPMENT MAINTENANCE	4,153	2,000	2,000	2,000	-
310-5171-76	VEHICLE MAINTENANCE	-	-	-	-	-
310-5177-76	APARTMENT MAINTENANCE	17	1,000	1,000	1,000	-
310-5250-76	UTILITIES	12,060	12,000	12,000	12,000	-
310-6201-76	A/R BAD DEBT WRITE-OFF	-	-	-	-	-
310-6750-76	ATMOS/AIRPORT	659	600	600	600	-
310-8610-76	TX DOT - RAMP EXPENSES	5,988	10,000	21,000	20,000	10,000
	<b>Purchased Property Services</b>	<b>24,733</b>	<b>30,600</b>	<b>41,600</b>	<b>40,600</b>	<b>10,000</b>
310-5220-76	INSURANCE	9,414	9,196	22,989	10,000	804
310-6205-76	INSURANCE REPAIR	-	-	1,320	-	-
310-6700-76	TELEPHONE/AIRPORT	3,198	2,500	2,500	2,500	-
	<b>Other Purchased Property</b>	<b>12,612</b>	<b>11,696</b>	<b>26,809</b>	<b>12,500</b>	<b>804</b>
310-5145-76	LEGAL SERVICES - AIRPORT	88	150	-	150	-
310-5150-76	ENGINEERING	-	-	-	-	-
310-5180-76	LEGAL NOTICES	-	-	-	-	-
310-5230-76	PERMIT FEES	200	200	200	200	-
310-5270-76	TRAINING MATERIALS & SCHOOLS	742	1,000	1,000	1,000	-
	<b>Professional/Technical Service</b>	<b>1,030</b>	<b>1,350</b>	<b>1,200</b>	<b>1,350</b>	<b>-</b>
310-6400-76	CAPITAL OUTLAY	13,850	-	-	-	-
310-6415-76	CAPITAL IMPROVEMENTS	-	-	-	-	-
310-8600-76	GRANT EXPENSE 90/10	-	2,600,000	-	2,600,000	-
310-8640-76	RAMP GRANT EXPENSE 50/50	-	-	-	-	-
	<b>Capital Outlay</b>	<b>13,850</b>	<b>2,600,000</b>	<b>-</b>	<b>2,600,000</b>	<b>-</b>
<b>310-xxxx-76</b>	<b>Airport</b>	<b>98,957</b>	<b>2,700,246</b>	<b>118,209</b>	<b>2,696,050</b>	<b>(4,196)</b>



SECTION V

SOLID WASTE FUND



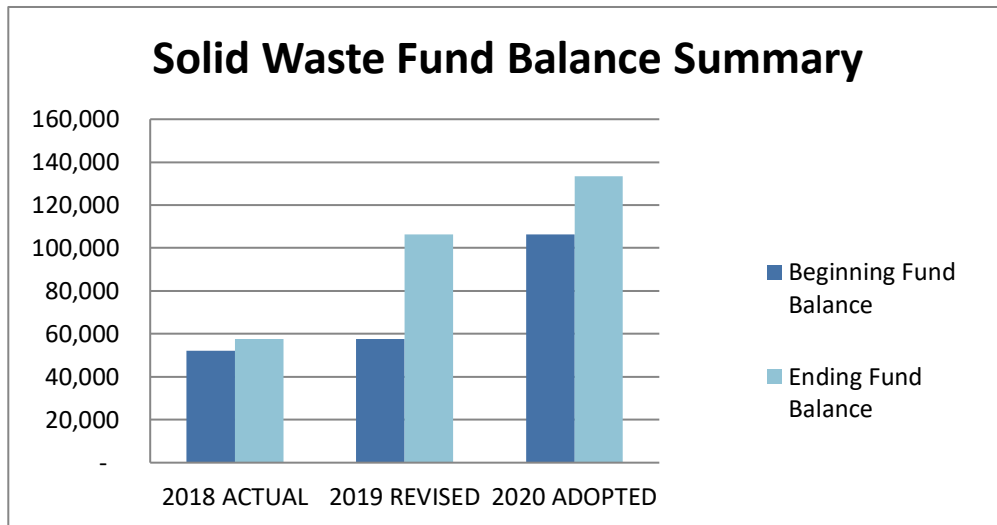
## SECTION V

### SOLID WASTE OPERATIONS FUND

This Fund's function is to provide for the collection and disposal of trash, garbage and brush through contract services with area landfill operations, and operation of the City's Convenience Center.

**CITY OF COLEMAN**  
**SOLID WASTE OPERATIONS FUND SUMMARY**

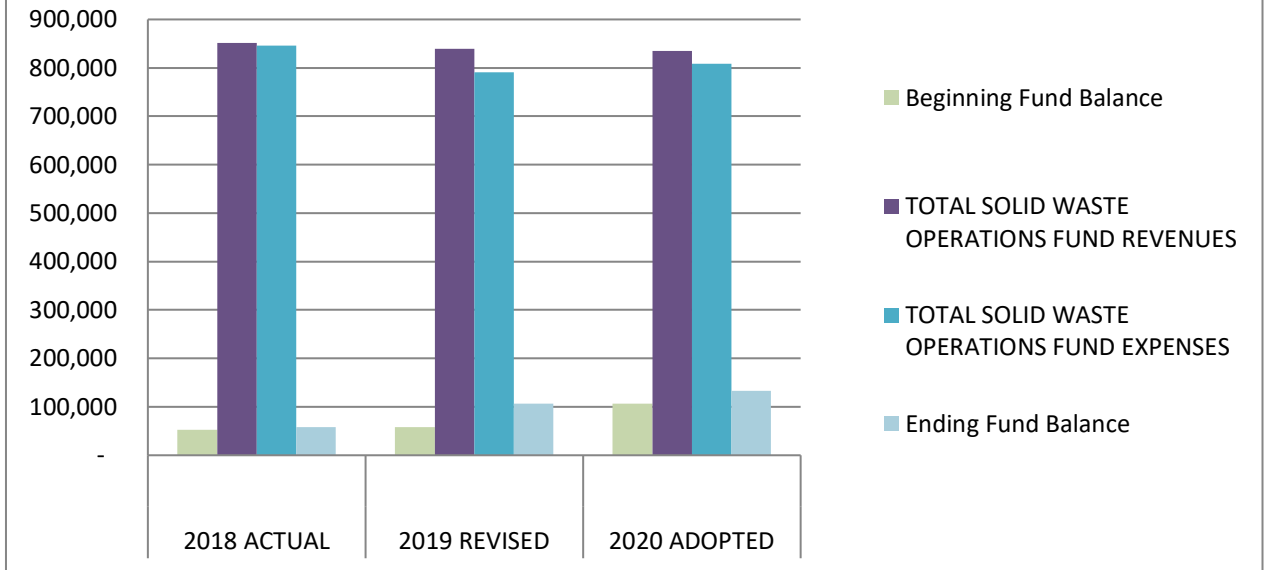
	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<b>Beginning Fund Balance</b>	52,195	57,640	57,640	106,260
<b>Revenues</b>	851,177	861,650	839,724	835,050
<b>Audit Adjustments</b>	-			
<b>Transfers In</b>	-	-	-	-
<b>Total Available</b>	903,372	919,290	897,364	941,310
<b>Expenditures</b>	778,776	788,167	727,514	744,392
<b>Transfers Out</b>	66,956	65,600	63,590	63,568
<b>Ending Fund Balance</b>	57,640	65,523	106,260	133,350



**CITY OF COLEMAN**  
**SUMMARY OF REVENUES AND EXPENDITURES**

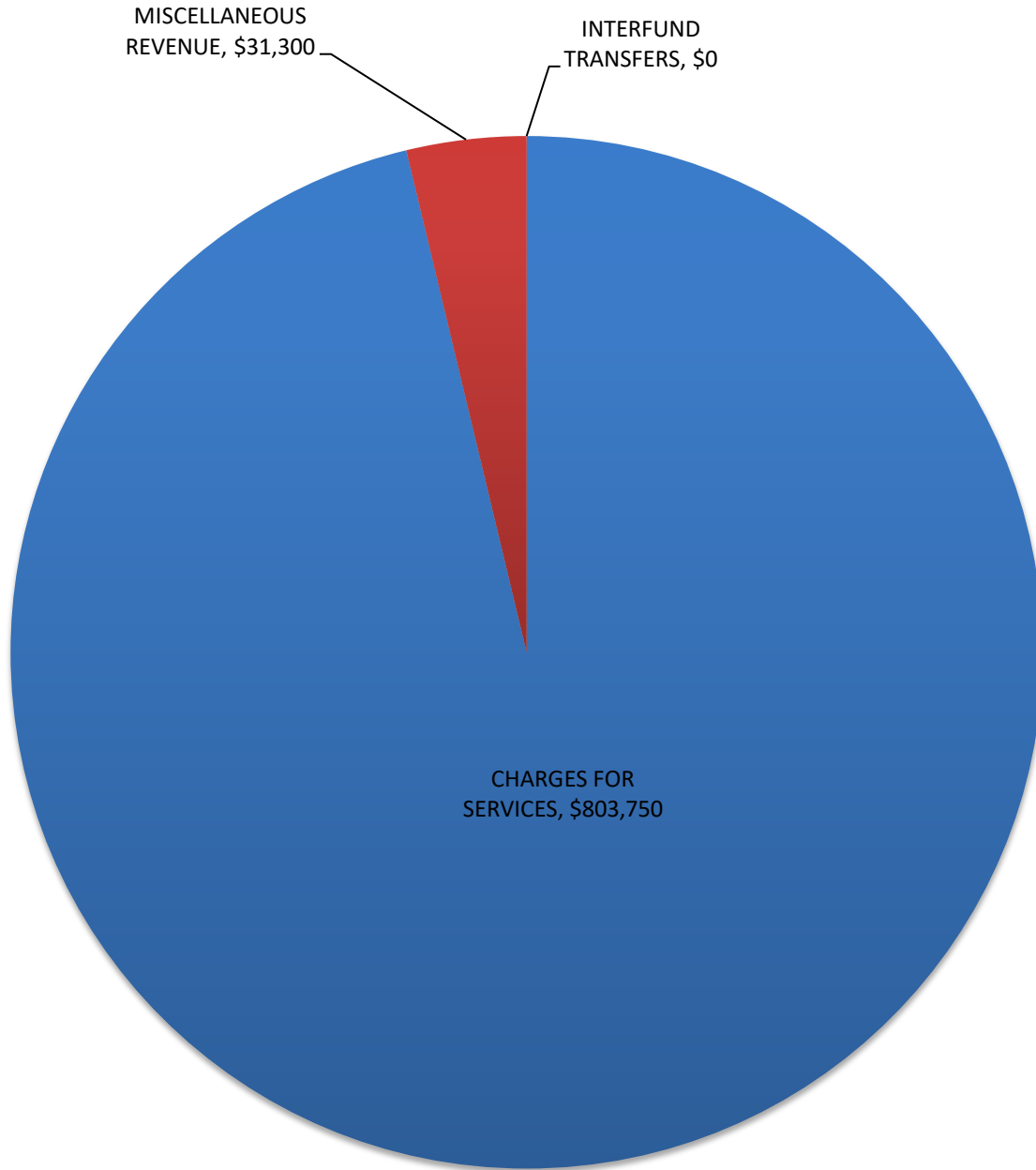
	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<b><u>SOLID WASTE OPERATIONS FUND</u></b>				
CHARGES FOR SERVICES	826,390	829,150	808,874	803,750
MISCELLANEOUS REVENUE	24,787	32,500	30,850	31,300
INTERFUND TRANSFERS	-	-	-	-
<b>TOTAL SOLID WASTE OPERATIONS FUND REVENUES</b>	<b>851,177</b>	<b>861,650</b>	<b>839,724</b>	<b>835,050</b>
320-xxxx-46 SANITATION COLLECTION	739,051	735,095	668,342	687,930
320-xxxx-74 ADMINISTRATIVE SPLIT	39,725	53,072	59,172	56,462
320-xxxx-46 XFR INTERFUND TRANSFERS	66,956	65,600	63,590	63,568
<b>TOTAL SOLID WASTE OPERATIONS FUND EXPENSES</b>	<b>845,732</b>	<b>853,767</b>	<b>791,104</b>	<b>807,960</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>5,445</b>	<b>7,883</b>	<b>48,620</b>	<b>27,090</b>
<i>Beginning Fund Balance</i>	52,195	57,640	57,640	106,260
<i>Adjustments</i>	-	-	-	-
<i>Ending Fund Balance</i>	57,640	65,523	106,260	133,350

### Solid Waste Fund Summary

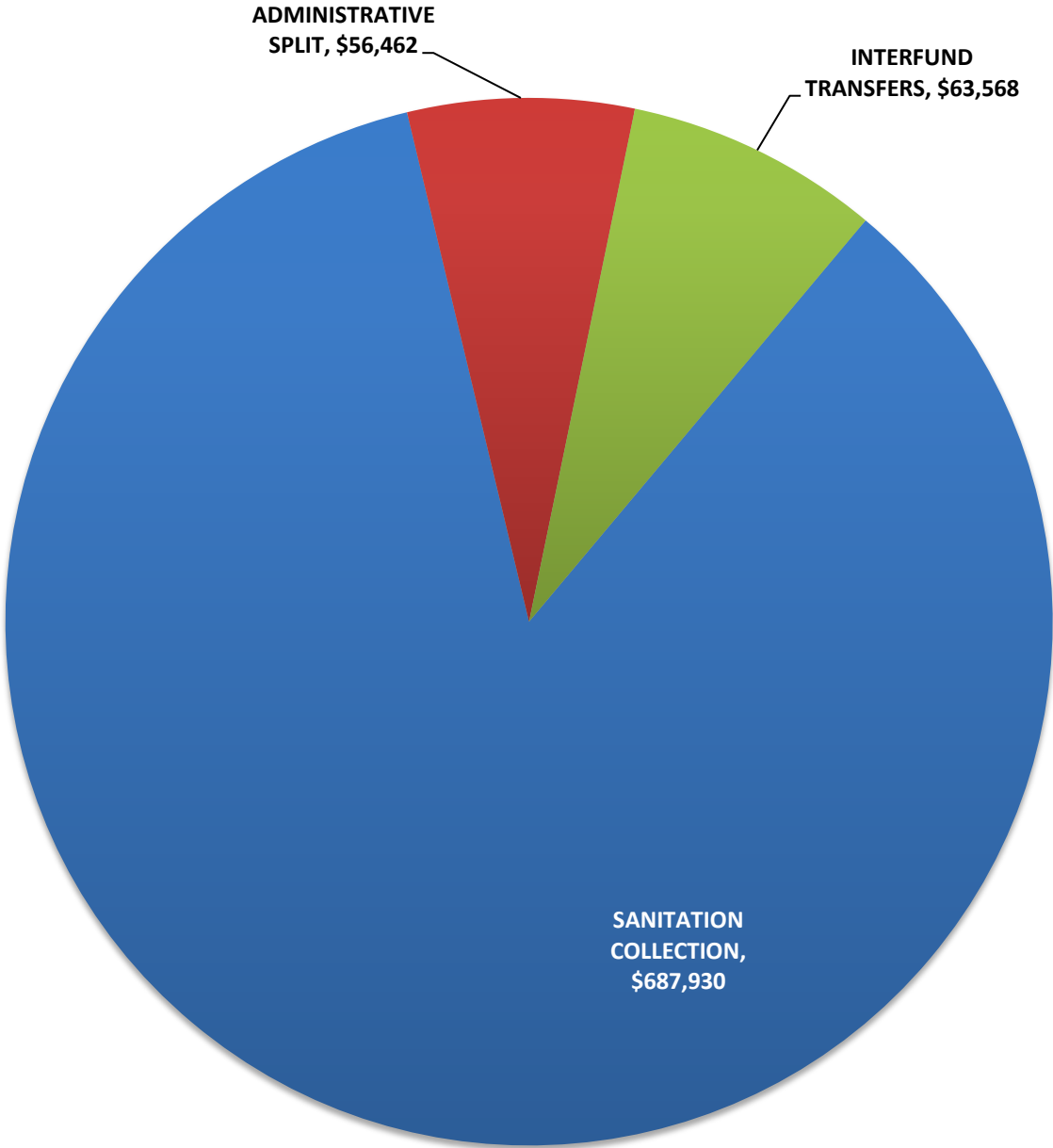




# Solid Waste Revenue Summary



# SOLID WASTE OPERATIONS FUND EXPENSE ALLOCATIONS



**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>320-xxxx-46</b>	<b>GARBAGE/REFUSE</b>					
320-3112-46	PROGRESSIVE GARBAGE BILLED	568,068	570,000	546,218	546,000	(24,000)
320-3113-46	GARBAGE BILLED (CITY PROFIT)	246,941	250,000	248,656	248,600	(1,400)
320-3120-46	LANDFILL COLLECTIONS	-	-	-	-	-
320-3162-46	A/R BAD DEBT COLLECTIONS	-	-	-	-	-
320-3300-46	ALLIED WASTE LEASE PAYMENT	-	-	-	-	-
320-3316-46	GATE FEE - CONVENIENCE CENTER	3,710	3,000	4,200	3,000	-
320-3320-46	TIRE REMOVAL	343	150	300	150	-
320-3321-46	ANNUAL CLEAN UP COST	-	-	-	-	-
320-3450-46	LANDFILL FARM LEASE	-	-	-	-	-
320-3460-46	CONVENIENCE CENTER REVENUE	7,328	6,000	9,500	6,000	-
320-3470-46	USED OIL RECYCLING	-	-	-	-	-
	<b>Charges for Services</b>	<b>826,390</b>	<b>829,150</b>	<b>808,874</b>	<b>803,750</b>	<b>(25,400)</b>
320-3110-46	ROLL OFF DEPOSITS					-
320-3155-46	ALLIED WASTE FRANCHISE FEE					-
320-3156-46	PROGRESSIVE FRANCHISE FEE	22,569	30,000	30,000	30,000	-
320-3310-46	INTEREST INCOME-GARBAGE	137	100	100	100	-
320-3315-46	INTEREST INCOME	-	-	-	-	-
320-3317-46	DEPOSIT FOR ROLL-OFF CONTAINER					-
320-3330-46	EDC GARBAGE GRANT FUNDS	-	-	-	-	-
320-3360-46	ADMINISTRATIVE FEE	69	1,200	-	-	(1,200)
320-3390-46	INSURANCE COLLECTED	-	-	-	-	-
320-3396-46	LEASE PURCHASE	-	-	-	-	-
320-3410-46	MISCELLANEOUS INCOME	2,012	1,200	750	1,200	-
	<b>Miscellaneous</b>	<b>24,787</b>	<b>32,500</b>	<b>30,850</b>	<b>31,300</b>	<b>(1,200)</b>
<b>320-xxxx-46</b>	<b>Total GARBAGE/REFUSE Fund Revenue</b>	<b>851,177</b>	<b>861,650</b>	<b>839,724</b>	<b>835,050</b>	<b>(26,600)</b>

SOLID WASTE  
320-xxx-46

GARBAGE/REFUSE

ADOPTED 2020-2021

FUNCTION:

THE SOLID WASTE DIVISION IS RESPONSIBLE FOR THE INTAKE OF BRUSH AND GARBAGE AT THE CITY'S CONVENIENCE CENTER.

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EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
PART TIME LIGHT EQUIPMENT OPERATOR	1		\$ 6,240
TOTAL	1		\$ 6,240

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>320-xxxx-46</b>	<b>GARBAGE/REFUSE</b>					
320-5100-46	SALARIES/GARBAGE	4,674	4,368	4,368	6,240	1,872
320-5102-46	OVERTIME WAGES	1,994	304	304	300	(4)
320-5104-46	LONGEVITY PAY	400	421	421	-	(421)
320-5110-46	WORKERS COMP/GARBAGE	89	-	-	378	378
320-5115-46	EMPLOYEE HEALTH/GARBAGE	3,725	-	-	-	-
320-5120-46	UNEMPLOYMENT INS./GARBAGE	9	-	-	52	52
320-5125-46	FICA & MEDICARE/GARBAGE	3,035	357	357	500	143
320-5130-46	RETIREMENT BENEFITS/GARBAGE	5,136	773	773	-	(773)
320-5131-46	LIFE INS (SANI)	4	-	-	-	-
320-8611-46	HEALTH REIMB. EXPENSE	-	-	-	-	-
	<b>Personnel Services</b>	<b>19,066</b>	<b>6,223</b>	<b>6,223</b>	<b>7,471</b>	<b>1,248</b>
320-5315-46	VEHICLE FUEL	-	500	-	500	-
320-5290-46	UNIFORM EXPENSE	-	-	-	-	-
320-7177-46	MISCELLANEOUS EXPENSE	41	-	-	-	-
	<b>Materials and Supplies</b>	<b>41</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>
320-5150-46	ALLIED WASTE GARBAGE EXPENSE	-	-	-	-	-
320-5151-46	PROGRESSIVE GARBAGE EXPENSE	630,069	635,000	546,515	546,500	(88,500)
320-5155-46	ROLL OFF DEPOSIT REFUND	1,100	-	-	-	-
320-5160-46	REGULAR MAINTENANCE	4,632	4,000	4,000	4,000	-
320-5170-46	EQUIPMENT MAINTENANCE	1,456	5,000	29,205	5,000	-
320-6200-46	BAD DEBT WRITE OFF	538	500	500	500	-
320-6201-46	A/R BAD DEBT WRITE-OFF	-	-	-	-	-
320-6330-46	USED OIL RECYCLING	-	-	-	-	-
320-6705-46	CONVENIENCE CENTER EXPENSES	66,664	70,000	70,000	90,000	20,000
320-6707-46	ANNUAL CLEAN UP EXPENSE	-	-	-	20,000	20,000
320-6750-46	ATMOS GAS UTILITIES	768	-	-	-	-
320-6770-46	LANDFILL CLOS/POSTCLOS COSTS	-	-	-	-	-
	<b>Purchased Property Services</b>	<b>705,227</b>	<b>714,500</b>	<b>650,220</b>	<b>666,000</b>	<b>(48,500)</b>
320-5220-46	INSURANCE	1,021	1,150	990	1,150	-
320-6205-46	INSURANCE REPAIRS	-	-	-	-	-
320-6706-46	TIRE REMOVAL EXPENSE	-	750	-	750	-
	<b>Other Purchased Property</b>	<b>1,021</b>	<b>1,900</b>	<b>990</b>	<b>1,900</b>	<b>-</b>
320-5140-46	LEGAL SERVICES	106	106	450	150	44
320-5145-46	PROFESSIONAL SERVICES - GARB	-	250	-	250	-
320-5165-46	ENGINEERING	7,874	5,000	5,000	5,000	-
320-5181-46	LEGAL NOTICES	-	-	-	-	-
320-5230-46	PERMIT FEES	-	30	-	-	(30)
320-5270-46	SCHOOLS & WORKSHOPS	257	1,200	-	1,200	-
	<b>Professional/Technical Service</b>	<b>8,237</b>	<b>6,586</b>	<b>5,450</b>	<b>6,600</b>	<b>14</b>

**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
320-6400-46	CAPITAL OUTLAY-GARBAGE	-	-	-	-	-
	<b>Capital Outlay</b>	-	-	-	-	-
320-5180-46	DEBT SERVICE/CHIPPER	5,459	5,386	5,459	5,459	73
	<b>Debt Service</b>	<b>5,459</b>	<b>5,386</b>	<b>5,459</b>	<b>5,459</b>	<b>73</b>
<b>320-xxxx-46</b>	<b>GARBAGE/REFUSE</b>	<b>739,051</b>	<b>735,095</b>	<b>668,342</b>	<b>687,930</b>	<b>(47,165)</b>

# ADMINISTRATIVE SPLIT

FUNCTION:

THIS SECTION IS USED IN CONJUNCTION WITH THE UTILITY FUND ADMINISTRATIVE SALARY SPLIT TO FUND SALARIES FOR NUMEROUS INDIVIDUALS WHO WORK ACROSS MULTIPLE DEPARTMENTS. EACH FUND HELPS TO CONTRIBUTE TO THE OVERALL SALARY OF THE INDIVIDUALS IN ORDER TO MORE ACCURATELY PORTRAY THE DIVIDED RESPONSIBILITIES OF THE POSITIONS.

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**CITY OF COLEMAN  
2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>300-xxxx-70</b>	<b>SOLID WASTE ADMIN.</b>					
300-5100-70	ADMINISTRATIVE SALARY	36,073	37,496	37,496	36,960	(536)
300-5102-70	OVERTIME WAGES	87	-	-	-	-
300-5104-70	LONGEVITY PAY	-	284	284	275	(9)
300-5110-70	WORKERS COMP	704	139	139	301	162
300-5115-70	EMPLOYEE HEALTH	1,511	5,695	5,695	6,090	395
300-5120-70	UNEMPLOYEE INS	20	139	139	102	(37)
300-5125-70	FICA & MEDICARE	-	2,890	2,890	2,848	(42)
300-5130-70	RETIREMENT BENEFITS	1,317	6,381	6,381	6,206	(175)
300-5131-70	LIFE INS	13	48	48	79	31
	<b>Personnel Services</b>	<b>39,725</b>	<b>53,072</b>	<b>53,072</b>	<b>52,862</b>	<b>(210)</b>
300-5160-70	REGULAR MAINTENANCE	-	-	-	-	-
300-5255-74	ANNUAL AUDIT SERVICES	0	0	6,100	3,600	3,600
	<b>Purchased Property Services</b>	<b>-</b>	<b>-</b>	<b>6,100</b>	<b>3,600</b>	<b>3,600</b>
<b>300-xxxx-70</b>	<b>SOLID WASTE ADMIN.</b>	<b>39,725</b>	<b>53,072</b>	<b>59,172</b>	<b>56,462</b>	<b>3,390</b>



# INTERFUND TRANSFERS

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2019-		2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
		2018-2019 Actual	2020 Adopted			
<b>320-xxxx-46</b>	<b>Interfund Transfers</b>					
320-6310-46	INTERNAL FRANCHISE FEE (4%)	33,478	32,800	31,795	31,784	(1,016)
320-6320-46	GENERAL SERVICES FEE (4%)	33,478	32,800	31,795	31,784	(1,016)
	<b>Interfund Transfers</b>	<b>66,956</b>	<b>65,600</b>	<b>63,590</b>	<b>63,568</b>	<b>(2,032)</b>
<b>320-xxxx-46</b>	<b>Interfund Transfers</b>	<b>66,956</b>	<b>65,600</b>	<b>63,590</b>	<b>63,568</b>	<b>(2,032)</b>
<b>TOTAL GARBAGE/REFUSE OPERATIONS FUND EXPENSES</b>		<b>845,732</b>	<b>853,767</b>	<b>791,104</b>	<b>807,960</b>	<b>(45,807)</b>

SECTION VI  
DEBT ISSUED



## SECTION VI

### DEBT ISSUED

THE CITY OF COLEMAN REGULARLY OBTAINS FINANCING THROUGH CERTIFICATES OF OBLIGATION OR BONDS TO FUND LARGE INFRASTRUCTURE PROJECTS THROUGHOUT THE CITY, SUCH AS WATER AND WASTEWATER TREATMENT PLANTS, WATER, WASTEWATER OR STREET INFRASTRUCTURE IMPROVEMENT PROJECTS, OR OTHER CAPITAL PROJECTS, ALL OF WHICH WOULD BE TOO COSTLY FOR THE CITY TO UNDERTAKE WITHOUT FINANCING. THIS SECTION DETAILS CURRENT DEBT THAT THE CITY HAS IN PLACE.

**CITY OF COLEMAN  
2020 ADOPTED BUDGET**

**BONDED DEBT ISSUED**

BOND DESCRIPTION	INTEREST RATE	DATE OF ISSUANCE	MATURITY DATE	AMOUNT AUTHORIZED	AMOUNT ISSUED	AMOUNT OUTSTANDING
2008 Tax and Utility	IMPUTED	1/1/2008	4/1/2039	\$ 5,025,000	\$ 5,025,000	\$ 3,155,000
2019 Tax and Utility	1.375%	4/1/2019	4/1/2059	\$ 8,000,000	\$ 8,000,000	\$ 7,945,000
2019A Tax and Utility	2.125%	4/1/2019	9/30/2059	\$ 1,600,000	\$ 1,600,000	\$ 1,568,000
System Surplus Revenue	(No Interest)					
Certificates of Obligation	(No Interest)					
2013A General Obligation Refunding Bonds	1.83%	1/1/2013	4/1/2022	\$ 1,735,000	\$ 1,735,000	\$ 385,000



**CITY OF COLEMAN  
2020 ADOPTED BUDGET**

**CALCULATION OF  
AD VALOREM TAX REVENUE**

	<b>2020 ACTUAL</b>	<b>2021 ADOPTED</b>
<b>TOTAL ASSESSED VALUATION</b>	131,377,539	133,564,299
<b>TAX RATE PER \$100</b>		
GENERAL FUND	0.276683	0.28333
DEBT SERVICE FUND	0.147161	0.155293
<b>TOTAL TAX RATE</b>	0.423844	0.438623
<b>TAX LEVY</b>		
GENERAL FUND	363,499	378,428
DEBT SERVICE FUND	193,337	207,416
<b>TOTAL LEVY</b>	556,836	585,844



SECTION VII  
HOTEL OCCUPANY TAX



## SECTION VII

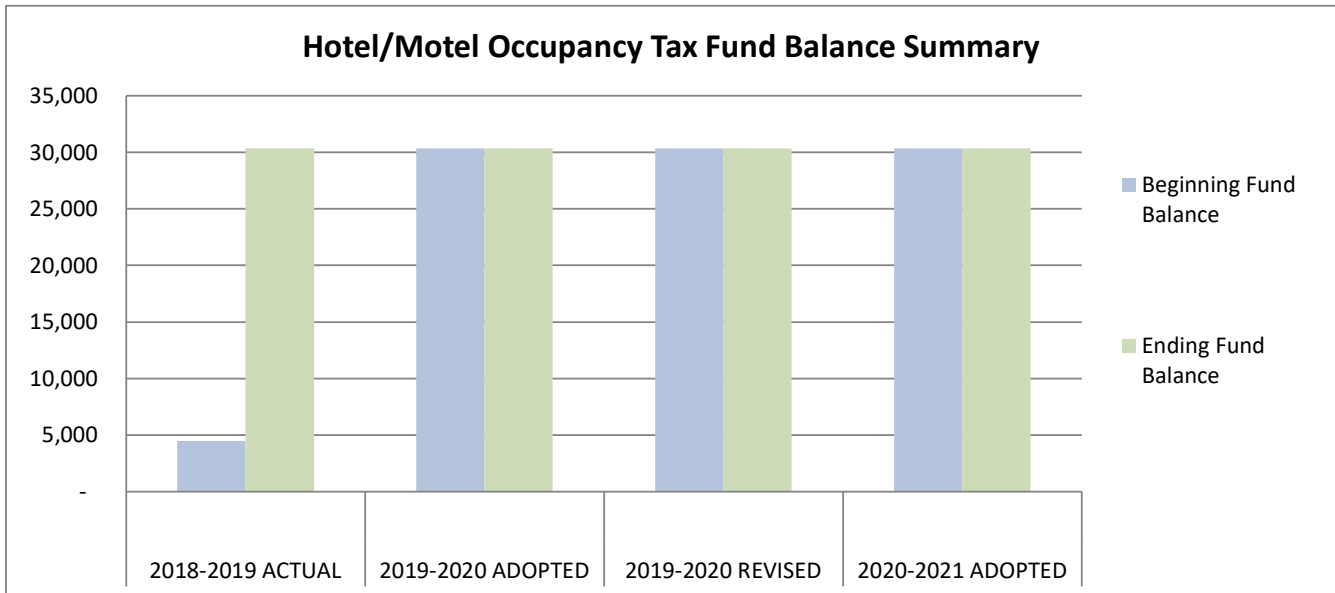
### HOTEL OCCUPANCY TAX

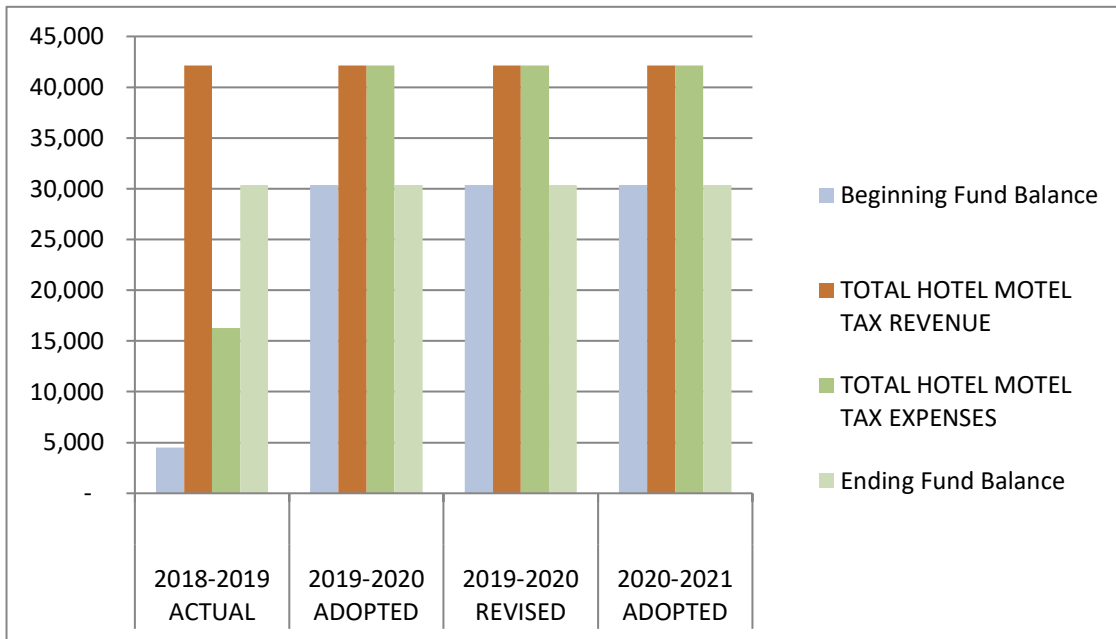
THE CITY OF COLEMAN COLLECTS A HOTEL OCCUPANCY TAX FROM HOTELS, MOTELS, BED & BREAKFASTS, AND OTHER LODGING FACILITIES LOCATED WITHIN THE CITY LIMITS.

THIS PORTION OF THE BUDGET DETAILS REVENUES AND EXPENDITURES FROM THE HOTEL OCCUPANCY TAXES WITHIN THE GENERAL FUND.

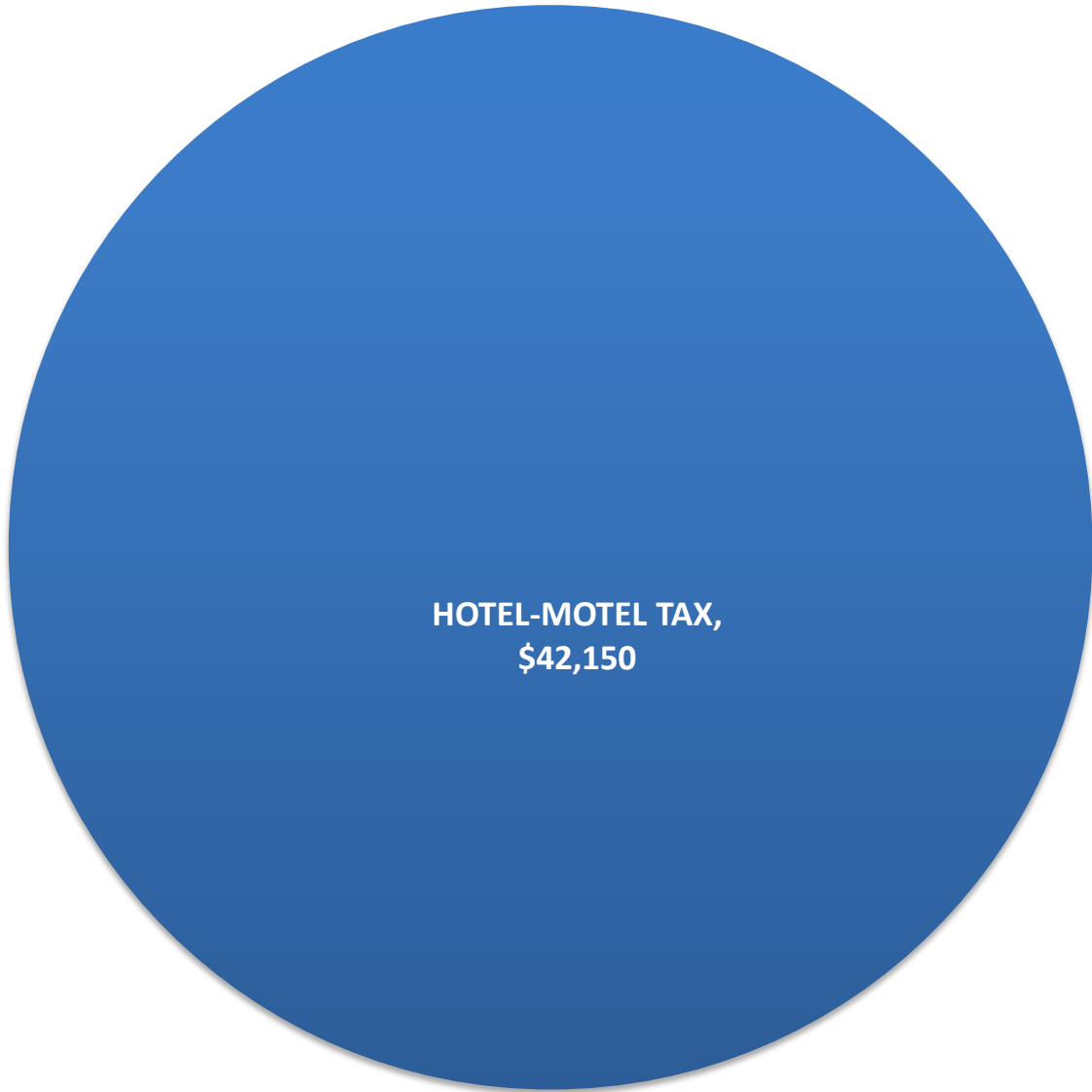
## CITY OF COLEMAN HOTEL OCCUPANCY TAX

	2018-2019 ACTUAL	2019-2020 ADOPTED	2019-2020 REVISED	2020-2021 ADOPTED	Dollar Change + / -
<b><u>HOTEL-MOTEL TAX REVENUE</u></b>					
HOTEL-MOTEL TAX	42,150	42,142	42,150	42,150	8
INVESTMENT EARNINGS	-	-	-	-	-
<b>TOTAL HOTEL MOTEL TAX REVENUE</b>	<b>42,150</b>	<b>42,142</b>	<b>42,150</b>	<b>42,150</b>	<b>8</b>
<b><u>TOURISM PROMOTION</u></b>					
TOURISM PROMOTION	-	28,100	28,100	28,100	-
CC CHAMBER OF COMMERCE	16,279	14,050	14,050	14,050	-
<b>TOTAL HOTEL MOTEL TAX EXPENSES</b>	<b>16,279</b>	<b>42,150</b>	<b>42,150</b>	<b>42,150</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>25,871</b>	<b>(8)</b>	<b>-</b>	<b>-</b>	<b>8</b>
<i>Beginning Fund Balance</i>	4,492	30,363	30,363	30,363	
<i>Adjustments</i>	-				
<i>Ending Fund Balance</i>	<u>30,363</u>	<u>30,355</u>	<u>30,363</u>	<u>30,363</u>	



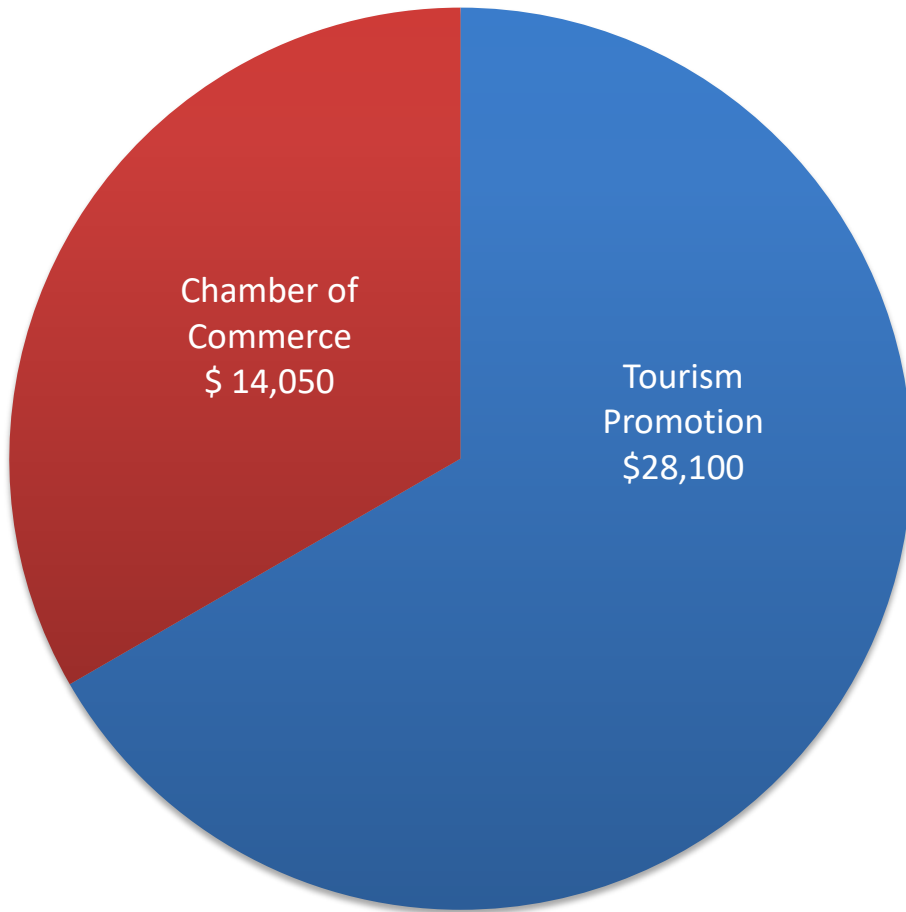


# HOTEL OCCUPANCY TAX FUND REVENUE BREAKDOWN





## HOTEL OCCUPANCY TAX FUND EXPENSE ALLOCATIONS



**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-05</b>	<b>HOTEL OCCUPANCY TAX</b>					
100-3381-05	OCCUPANCY TAX REVENUE	48,953	42,150	42,150	42,150	-
	<b>HOTEL OCCUPANCY TAX</b>	<b>48,953</b>	<b>42,150</b>	<b>42,150</b>	<b>42,150</b>	<b>-</b>
	INVESTMENT EARNINGS		-		-	-
	<b>INVESTMENT EARNINGS</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>100-xxxx-05</b>	<b>HOTEL OCCUPANCY TAX</b>	<b>48,953</b>	<b>42,150</b>	<b>42,150</b>	<b>42,150</b>	<b>-</b>

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>100-xxxx-05</b>	<b>HOTEL OCCUPANCY TAX</b>					
100-7170-05	TOURISM PROMOTION PROJECTS	-	28,100	28,100	28,100	-
100-7171-05	CC CHAMBER COMMERCE	16,279	14,050	14,050	14,050	-
	<b>Professional/Technical Service</b>	<b>16,279</b>	<b>42,150</b>	<b>42,150</b>	<b>42,150</b>	-
<b>110-xxxx-05</b>	<b>HOTEL OCCUPANCY TAX</b>	<b>16,279</b>	<b>42,150</b>	<b>42,150</b>	<b>42,150</b>	-



## SECTION VIII

# STREET IMPROVEMENT



## SECTION VIII

### STREET IMPROVEMENT FUND

THE CITY OF COLEMAN COLLECTS A STREET ASSESSMENT FEE OF \$5.00 FROM EACH UTILITY BILLING CUSTOMER. THESE FUNDS ARE DEDICATED TO THE IMPROVEMENT OF THE STREETS IN COLEMAN.

THIS PORTION OF THE BUDGET DETAILS REVENUES AND EXPENDITURES OF THE STREET IMPROVEMENT FEE WITHIN THE GENERAL FUND.

**CITY OF COLEMAN  
STREET IMPROVEMENT FUND**

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<b><u>STREET IMPROVEMENT FUND REVENUE</u></b>				
STREET IMPROVEMENT TAX	143,989	141,000	141,000	141,000
INVESTMENT EARNINGS	-	-	-	-
<b>TOTAL REVENUE</b>	<b>143,989</b>	<b>141,000</b>	<b>141,000</b>	<b>141,000</b>
 <b><u>STREET IMPROVEMENT FUND EXPENSES</u></b>				
Materials and Supplies	145,884	250,000	150,000	175,000
<b>TOTAL EXPENSES</b>	<b>145,884</b>	<b>250,000</b>	<b>150,000</b>	<b>175,000</b>
 <b>EXCESS OF REVENUES OVER EXPENDITURES</b>	 <b>(1,895)</b>	 <b>(109,000)</b>	 <b>(9,000)</b>	 <b>(34,000)</b>
 <i>Beginning Fund Balance</i>	 -	 (1,895)	 (1,895)	 (10,895)
<i>Adjustments</i>				
<i>Ending Fund Balance</i>	 (1,895)	 (110,895)	 (10,895)	 (44,895)



**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

Account Number	Description	2018-2019 Actual	2019-2020 Adopted	2019-2020 Revised	2020-2021 Adopted	Dollar Change +/-
<b>100-xxxx-08</b>	<b>STREET IMPROVEMENT FUND</b>					
100-3240-08	STREET IMPROVEMENT TAX	143,989	141,000	141,000	141,000	-
	<b>STREET IMPROVEMENT TAX</b>	<b>143,989</b>	<b>141,000</b>	<b>141,000</b>	<b>141,000</b>	<b>-</b>
100-6010-08	INVESTMENT EARNINGS		-		-	-
	<b>INVESTMENT EARNINGS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	RESERVE INJECTION					
	<b>Interfund Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>100-xxxx-08</b>	<b>STREET IMPROVEMENT FUND</b>	<b>143,989</b>	<b>141,000</b>	<b>141,000</b>	<b>141,000</b>	<b>-</b>

**CITY OF COLEMAN**  
**2020-2021 ADOPTED BUDGET**

<b>Account Number</b>	<b>Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 Revised</b>	<b>2020-2021 Adopted</b>	<b>Dollar Change +/-</b>
<b>100-xxxx-09</b>	<b>STREET IMPROVEMENT FUND</b>					
100-6010-09	Materials and Supplies	145,884	250,000	150,000	175,000	(75,000)
	<b>Materials and Supplies</b>	<b>145,884</b>	<b>250,000</b>	<b>150,000</b>	<b>175,000</b>	<b>(75,000)</b>
<b>100-xxxx-09</b>	<b>STREET IMPROVEMENT FUND</b>	<b>145,884</b>	<b>250,000</b>	<b>150,000</b>	<b>175,000</b>	<b>(75,000)</b>

## SECTION IX

# TAX AND APPROPRIATION ORDINANCES



INSERT ADOPTED BUDGET ORDINANCE



INSERT ADOPTED TAX LEVY ORDINANCE