



City of Coleman

2019-2020 Budget
Final Version for
Adoption 9/5/2019

City of Coleman Fiscal Year 2019-2020 Budget Cover Page August 26, 2019

This budget will raise more revenue from property taxes than last year's budget by an amount of \$39,210, which is a 7.5 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$11,309.

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

FOR: Sherman Smith, Sharlene T. Hetzel, Bobby McGee, Monte Sides

AGAINST: None

PRESENT AND NOT VOTING: Mayor Tommy Sloan

ABSENT: None

Property Tax Rate Comparison

	2019-2020	2018-2019
Property Tax Rate:	\$0.423843/100	\$0.407693/100
Effective Rate:	\$0.400896/100	\$0.496605/100
Effective M&O Rate:	\$0.256188/100	\$0.241234/100
Rollback Rate:	\$0.423843/100	\$0.407693/100
Debt Rate:	\$0.147160/100	\$0.147161/100

Total debt obligation for City of Coleman secured by property taxes:
\$181,736.



CITY OF COLEMAN
City Manager
Diana L. Lopez

August 5, 2019

Honorable Mayor and Members of the City Council:

On behalf of City Administration and Staff, I respectfully present to you the FY 2020 Proposed Budget for the City of Coleman, Texas. I offer to you this transmittal letter, which is intended as a summary and overview of the information provided in greater detail within the FY 2020 Proposed Budget Document.

While this budget document includes pages full of facts and numbers, it is important to remember that the budget is really about how the City, as an organization, serves our Residents, Businesses, and Visitors.

According to the budgeting standards established by the Government Finance Officers Association of the United States and Canada (GFOA), a municipal budget document should be a policy document, an operations guide, a financial plan, and a communications medium.

During the upcoming budget work sessions, we hope the Mayor and City Council will recognize the significant efforts made by all City personnel to 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.

You will notice a significant change from prior budget formats. As we approach this budget, we will be working off the format used in prior years for budget workshops; however, as we progress toward adoption of the budget, it will be organized in a different manner meant to provide greater transparency to the public.

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.

HISTORY OF COUNCIL ACTION TO ADDRESS CONCERNS

ELECTRICAL RATES

Eleven months ago as I walked through the doors of City Hall, I committed myself to the Council, Staff, our Residents, and the Business Community to begin to facilitate the balance of providing the needs of our Community with the resources available to us. In addition, through discussions in Council Meetings and in visiting with Residents in the Community, it became apparent that the economy of Coleman has been impacted over the last several years attributing to the loss of Residents. That effect on the City's Tax Base correlated to an effect to the revenue streams available to the City to fund necessary preventative maintenance on utilities and long overdue infrastructure projects. To compound this effect, some assets of the City – such as its inventory of fleet and specialized heavy equipment – became lesser funding priorities, which lead to challenges for City Staff in providing services to our Residents because the tools they need to provide these services are well past their life expectancy.

This Council and prior Councils have recognized that the City's electrical rates were contributing to this effect. In January, the completion of a sealed bid process that began in 2017, marked the beginning of the wholesale energy supply contract with Constellation Energy. City staff and Councils that were part of that process carefully reviewed the 10 bids received and concluded that Constellation Energy offered the best combination of contract terms and price. On January 1, 2019, the contract went into effect and both Residential and Commercial electric customers of the City benefited from this contract in the form of lower electric rates. The partnership with Constellation Energy will help the City Council reach its goal of providing quality services for its citizens at competitive rates so that the City can grow economically. These lower rates are estimated to generate an annual savings to City customers collectively of at least \$1.2 million, all of which can be reinvested into the City economy.

INFRASTRUCTURE IMPROVEMENTS

This Council and prior Councils have also recognized the need of providing for infrastructure improvements. In FY 2016, discussions began with Council regarding the need to address the aging Water Treatment Plant Facility. 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 beginning as this letter is being drafted. The estimated completion of the facility is scheduled for September of 2020. The debt service for the repayment of these loans is being generated through the revenues collected from Residents for water. Last Fiscal Year, the Council took the first step of a multi-year approach to ensuring water rates are sufficient enough to cover the debt service. The proposed budget for FY 2020 includes the next phase of that rate implementation.

In addition to the improvements to the Water Treatment Plant Facility, the City of Coleman completed the rehabilitation of the Elevated Storage Tanks located on the South part of town. The funding for this project was approved last summer, and the Council allocated funds in the amount of \$260,000 for the completion of the project.

The creation of the Street Maintenance Fee adopted by the Council in September of 2017 created a special revenue fund known as the Street Maintenance Fund. The fees collected from Customers who purchase any type of utility service from the City of Coleman pay a \$5.00 monthly fee that is designated to provide a properly maintained street system. In FY 2018, the fund collected \$141,103 in revenue, and the projections for FY 2019 are estimated to be around \$140,000. While this additional revenue is being utilized for street repairs, a long term approach to addressing the need for major street repairs is being planned for FY 2020. Additional funds in the amount of \$250,000 were placed in the FY 2020 proposed budget to begin the process of a long term and sustainable approach to the maintenance of our city streets. These additional funds are allocated for Engineering Services for design and formulation of an appropriate plan of action that will maximize the effectiveness of personnel, equipment, and financial resources. In order to accomplish this, it requires standard street maintenance procedures be carried out on a planned annual basis: preoccupation with emergency maintenance activities, such as patching potholes, can only result in deteriorated street conditions which will perpetuate such practices. While the above described maintenance activities are being carried out on a daily basis, the long term standard maintenance practices that include crack and joint sealing, sealcoats, resurfacing, and repairs, should also be performed on a regularly scheduled basis. As discussed in prior meetings, best results are obtained by developing a priority rating system, which automatically schedules the order in which maintenance is performed on each street. The rating system should take into account items such as traffic volumes on the street, age, past maintenance performed, subsurface soil conditions, and pavement construction. Not only does this approach remove the guess work from street maintenance scheduling, it also proves the best results for the money available. The objective of this administration in addressing the goal of Council in regards to streets is to continue with the seal coats of the streets scheduled for this season, begin the RFQ process for Engineering Firms to provide a full assessment of our streets, provide a plan of action, and discuss the possibility of using the special revenue fund created by Council to obtain additional funds through a combination of grants and loans for this project. The monies generated by the Street Maintenance Fee could be utilized for grant matches or for the debt service related to any financing the Council could consider. Regardless of the past maintenance practices, and the approach taken by staff in addressing the needs for street repairs, it is inevitable that potholes will occur; when they do, Staff must ensure that repairs are done right.

BUDGET PRIORTIES

The proposed FY 2020 budget presents the basis of continuing with the goals of the Council of addressing infrastructure needs for our Community, in addition to improving the quality of life in

the City of Coleman. In preparing this document, emphasis is placed on funding the City's priorities.

The first priority is to make sure that the Budget includes funding to a level sufficient to pay outstanding debt obligations and to maintain current levels of service to citizens.

The proposed FY 2020 budget includes an increase to property tax.

Primary Revenues Impacted

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

The Primary Revenues that impacted the FY 2020 Budget were: Ad Valorem Taxes and Increases to Water Rates.

Ad Valorem Taxes for Maintenance and Operation (M&O) are generally a critical component to a City's General Fund. The certified 2020 Taxable Assessed Valuation for the City of Coleman is \$131,377,539.

For the City of Coleman, the Certified Values for 2020 are:

Real & Personal Property	\$125,174,239
Mineral Property	\$6,203,300

For a total taxable value of \$131,377,539.

As outlined in State Law, an important component for Truth in Taxation requires cities and other entities to calculate the Effective Tax Rate based upon on the 2019 Adjusted Taxable Valuation of \$128,709,257.

In addition, Truth-in-taxation requires most taxing units to calculate two rates after receiving a certified appraisal roll from the chief appraiser - the effective tax rate and the rollback tax rate.

The effective tax rate creates the foundation to generate the same amount of tax levy as the prior year for M&O plus debt service rate (I&S).

The rollback tax rate calculation splits the tax rate into two separate components - a maintenance and operations (M&O) rate and a debt service rate. 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 rollback tax rate is the sum of M&O and debt service rates. In most cases, the rollback tax rate exceeds the effective tax rate, but occasionally decreases as a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate. This is what happened to the City of Coleman last Fiscal Year, a decrease in the City's debt service showed the effective tax rate to be higher than the rollback rate. The FY 2019

budget calculated M&O and I&S based on the rollback rate and adopted a property tax rate of \$0.407693/\$100.

In evaluating the expenditures in the 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 rollback rate. The proposed budget for FY 2020 will raise more revenue from property taxes than last year's budget by an amount of \$39,210, which is a 7.5 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 \$11,309, which is part of the overall increase above.

Property Tax Rate Comparison

	2019-2020	2018-2019
Property Tax Rate:	\$0.423843/100	\$0.407693/100
Effective Rate:	\$0.400896/100	\$0.496605/100
Effective M&O Rate:	\$0.256188/100	\$0.241234/100
Rollback Rate:	\$0.423843/100	\$0.407693/100
Debt Rate:	\$0.147160/100	\$0.147161/100

Total debt obligation for City of Coleman secured by property taxes: \$181,736.

The forecasting of M&O revenues was calculated at collection rate of 94% for FY 2020 in the amount of \$341,689. The is included in the proposed budget document.

The average home value for 2019 is \$50,650. Utilizing this basis for comparisons purposes, the amount of property tax for 2018 is \$206.49, with the rollback rate being proposed, the amount of property tax for 2019 is \$214.67.

Impact of Water Revenue

In 2016 when the decision to build the Water Treatment Plant was discussed, the repaying of debt was key to the success of the project. It was determined that the revenues generated by Water Rates was going to have to be increased in order to appropriately ensure that there was not an effect to expenses and in addition that the system could support itself. Last year, the Council took the first step toward a multi-year platform for increasing water rates for this project. An increase of \$0.60/1,000 gallons was adopted for FY 2019. In evaluating the revenue stream for year to date, the revenues projected for FY 2019 are falling a little short. This is attributed to the blessings we received of rain, so the effect on the revenue stream is that residents are not using as much water. The proposed budget for FY 2020 includes an increase to the base charge of \$4.00. The concept of increasing the rate for consumption is not guaranteed to bring in the amount of revenue. 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. In addition to the \$4.00 increase to the base, a \$1.34/ increase per 1,000 gallons of consumption is

also being proposed. The impact for the average customer utilizing 3,000 gallons comparing FY 2019 rates and proposed 2020 rates is outlined below.

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 2018/2019	<u>Inside City</u>	<u>Outside City</u>
Base Customer Charge:	\$37.50	\$60.66
0 – 3,000	3.25	3.25
3,001 – 10,000	4.60	4.60
10,001 & up	5.60	5.60

PROPOSED RATES 2019/2020	<u>Inside City</u>	<u>Outside City</u>
Base Customer Charge:	\$ 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

CURRENT 2018/2019		
Irrigation Customer Charge:	\$14.15	25.73
0 – 3,000	3.25	3.25
3,001 – 10,000	4.60	4.60
10,001 & up	5.60	5.60

PROPOSED RATE 2019/2020		
Irrigation Customer Charge:	\$18.15	29.73
0 – 3,000	4.59	4.59
3,001 – 10,000	5.94	5.94
10,001 & up	6.94	6.94

2019/2020 Proposed Increase: \$4.00 per base meter charge
 \$1.34 per 1,000 gallon increase

Average Bill of Base plus 3,000 gallons of usage:	2018/2019	\$47.25	
	Proposed	2019/2020	\$55.27 Increase of \$8.02

The revenue generated with the increase to the water rate base is \$108,000, and the projected increase of \$1.34 increase per 1,000 gallons of consumption generates the debt service payment for FY 2020 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.

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. Beginning in November 2018, City Staff began the process of identifying areas to include in Capital Outlay and Capital Improvements. The criteria used by staff in the development of this process included:

- Aging Infrastructure
- Existing facility or system needs rehabilitation/replacement/upgrade
- Aging Equipment and Fleet
- Safety Concerns
- Maintenance efforts are no longer satisfactory
- Maintenance costs exceed projected replacement costs

Staff identified several immediate needs and began to take a look at the future. The document used for identification for several long term projects was the Comprehensive Plan adopted by the Council in 2017. 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 are delayed, the more expensive they become. We worked diligently to identify possible funding sources to include: Grants, Loans, Lease Purchase, and possibly Debt.

Included in the revised budget for FY 2019 are monies allocated for the following:

Capital Outlay and Capital Improvements

General Fund	FY 19 Revised	FY 20 Proposed
Police Department - CopSync	42,000	-
Improvements to Fire Station - Apron	10,000	-
Library Computers	3,150	-
Library A/C	12,000	-
7 Vehicle Leases		60,000
Street Equipment -Water Truck		50,000
Engineering/Materials - Streets		250,000
	<u>67,150</u>	<u>360,000</u>
Utility Fund		
Meter Readers - Upgrade	11,400	
Equipment for Utility Shop	7,600	
Dam Maintenance - Lake Coleman	1,000	
Heavy Equipment - Electrical		1,010,000
Repair to Feeder Line –Electrical		50,000
Tree Trimming - Electrical		50,000
7 Vehicle Leases		70,000
Replacement of Trunk Line - Sewer		50,000
Improvements to Wastewater Facility (Sewer Collection)		30,000
Improvements to Wastewater Facility		32,000
Grant Match Vehicle for Lake Patrol		13,000
	<u>20,000</u>	<u>1,305,000</u>

Sanitation Fund
No proposed projects

Airport

Shredder

20,000
20,000

HOW THE CITY BUDGET IS ORGANIZED

The City of Coleman operates on an October 1st to September 30th fiscal year. The Budget is organized into separate and distinct “Funds,” each of which is described in detail in the Budget Document.

Budgeting is on a modified accrual basis for all Funds. Under the modified accrual basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures of the fiscal period. Expenditures are recognized when the fund liability is incurred.

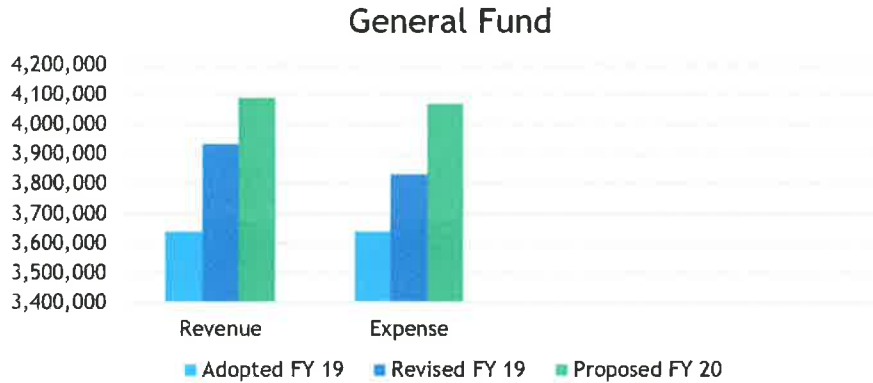
SUMMARY OF REVENUES AND EXPENDITURES:

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, finance, library, public safety, fire suppression, cemetery, park maintenance, and street maintenance.

General Fund Statement	Adopted FY 2019	Revised FY 2019	Proposed FY 2020
Total Revenue	3,639,705	3,935,707	4,089,661
Total Expense	3,639,705	3,833,505	4,069,974
	---	102,202	19,687



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 2019 in the amount of \$102,202 and is being proposed to the City Council for FY 2020 with an excess of Revenues over Expenditures of \$19,687.

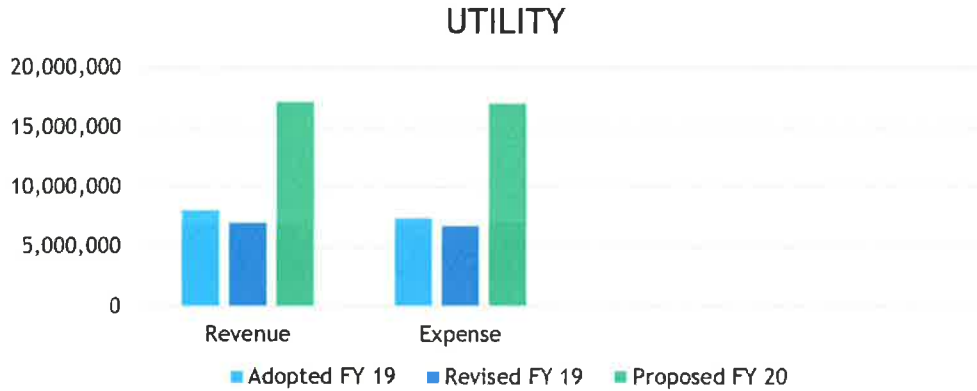
ENTERPRISE FUNDS

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

Utility Fund Statement	Adopted FY 2019	Revised FY 2019	Proposed FY 2020
Total Revenue	8,067,391	7,069,026	17,113,632
Total Expense	7,422,168	6,727,887	16,988,169
	645,223	341,139	125,463

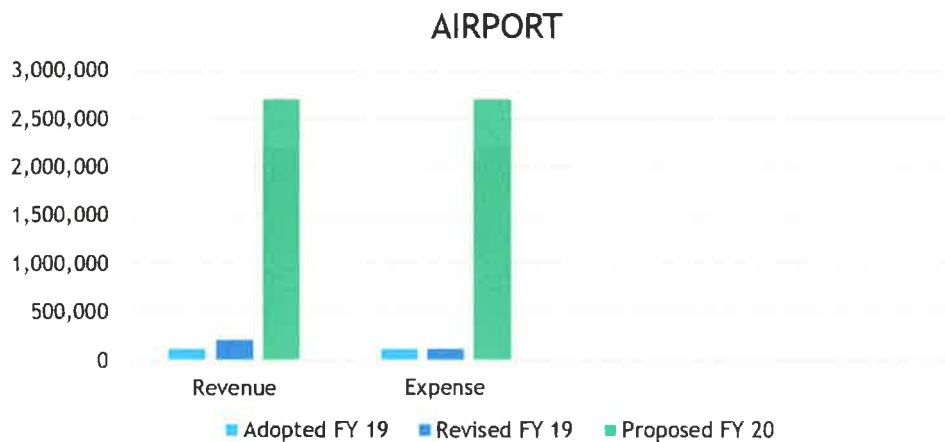


The Utility Fund is the main revenue generating source for the City. This fund is projected to have an excess of Revenues over Expenditures for FY 2019 the amount of \$341,139 and is being proposed to the City Council for FY 2020 with an excess of Revenues over Expenditures of \$125,463. The majority of the capital outlay and capital improvements proposed for FY 2020 are in this fund, including the construction of the Water Plant.

Airport Fund

This funds function is to provide for the operations of the Municipal Airport.

Airport Fund Statement	Adopted FY 2019	Revised FY 2019	Proposed FY 2020
Total Revenue	124,696	216,696	2,700,246
Total Expense	124,696	117,600	2,700,246
	-----	99,096	-----



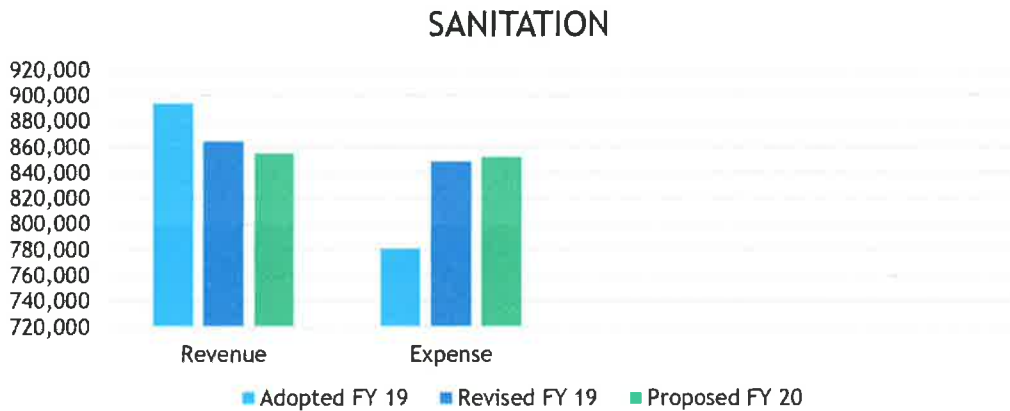
This fund is projected to have an excess of Revenues over Expenditures for FY 2019 the amount of \$99,096 and is being proposed to the City Council for FY 2020 with a balanced budget for FY

2020. 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.

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.

Sanitation Fund Statement	Adopted FY 2019	Revised FY 2019	Proposed FY 2020
Total Revenue	894,050	864,050	855,150
Total Expense	780,855	848,486	851,972
	113,195	15,564	3,178



This fund is projected to have an excess of Revenues over Expenditures for FY 2019 in the amount of \$15,564 and is being proposed to the City Council for FY 2020 with an excess of Revenues over Expenditures of \$3,178.

SUMMARY:

In summary when consolidating all funds, the FY 2020 Proposed Budget is a balanced budget dependent upon certain assumptions including the adoption of the rollback tax rate and an increase to water rates. This results in a consolidated fund summary of revenues over expenditures in the amount of \$556,990 for revised FY 2019 and \$148,326 for proposed FY 2020. The inclusion of capital outlay and capital improvement projects are included totaling:

	FY 2019	FY 2020
	Revised	Proposed
General Fund	\$67,150	\$360,000
Utility Fund	\$20,000	\$1,305,000
Airport Fund	\$20,000	\$0

The budget also includes a reduction to City Employee Health Insurance, the compensation and equity plans for the Police Department and the Electrical Department, and the inclusion of the first phase of reorganization of staffing.

This budget was submitted to the Mayor and City Council, and made available to the public on August 5, 2019. We look forward to obtaining the feedback and input from City leadership and our citizens.

Working together, we can achieve the goals of this budget, and begin the process of returning the City of Coleman to its full potential. I am under no illusion that the work ahead will be easy, but I am confident we can get there. This budget is the premise of our continued commitment to our Residents, Businesses, and City employees that we will strive to do the very best we can with the resources and tools available to us.

On behalf of the City of Coleman administration and staff, I would like to thank the Mayor, the Council, and the public for their participation in this budget process, and a reminder to City Staff that as this budget year commences the importance of our commitment, as a team, to our Community – reminding ourselves that we are:

Committed to our Citizens
Organizational Pride
Leading by Example
Exemplary Customer Service
Making a difference
Accountable for our Actions
Never settle for less.

We are after all – COLEMAN.

Respectfully submitted,



Diana L Lopez
City Manager

Table of Contents

Budget Coversheet	i
Transmittal Letter.....	ii
Table of Contents.....	xv
City of Coleman Council Members.....	xx
City of Coleman Organizational Chart.....	xxi
Consolidated Operating Fund Summary.....	xxii

Section I

100 - General Fund

Description.....	2
General Fund Summary.....	3
Summary of Revenues and Expenditures.....	4
Chart – Revenue Breakdown.....	5
Chart – Allocation by Function.....	6
Chart – Expense Breakdown	8
General Fund Revenues.....	9

DETAIL – GENERAL FUND OPERATIONS

General Government

Mayor and Council.....	12
City Secretary.....	14
City Administration.....	16
General Operations.....	18

Public Safety

Telecommunications	21
Police Department.....	23
Fire Department.....	26
Animal Control.....	29
Municipal Court.....	31

Public Works

Street Maintenance.....	33
Health and Sanitation	36

Parks and Recreation

City Parks.....	38
City Pool.....	41

<u>Community Services</u>	
Economic Development.....	43
Inspections	45
Cemetery.....	47
Library.....	49
Code Enforcement.....	52
Interfund Transfers.....	55

Section II

210 – Law Enforcement Standards

Law Enforcement Standards Fund Summary	57
Description.....	59
Law Enforcement Standards Revenue	60

DETAIL – LAW ENFORCEMENT STANDARDS FUND OPERATIONS

LES Expenses.....	61
-------------------	----

Section III

300 – Utility Fund

Description.....	63
Utility Fund Summary.....	64
Summary of Revenues and Expenditures.....	65
Chart – Revenue Breakdown.....	67
Utility Fund Revenues.....	68

DETAIL – UTILITY FUND OPERATIONS

General Operations

Utility Billing and Collection	70
Utility Shop.....	72

Lights & Electrical

Electricity Acquisition	74
Electricity Distribution	76

Water

Water Production.....	79
Water Distribution.....	82
Lake Coleman	85

<u>Sewer</u>	
Sewer Treatment.....	87
Sewer Services.....	89
Administrative Salary Split.....	91
Interfund Transfers.....	96

Section IV

310 – Airport Fund

Description.....	98
Airport Fund Summary.....	99
Summary of Revenues and Expenditures.....	100
Chart – Revenue Breakdown.....	102
Chart – Allocation by Function.....	103
Airport Fund Revenues	104
DETAIL – AIRPORT FUND OPERATIONS	
Airport Operations	105

Section V

320 – Solid Waste Fund

Description	108
Solid Waste Fund Summary.....	109
Summary of Revenues and Expenditures.....	110
Chart – Revenue Breakdown.....	112
Chart – Allocation by Function.....	113
Solid Waste Fund Revenues.....	114
DETAIL – SOLID WASTE FUND OPERATIONS	
Garbage / Refuse	115
Interfund Transfers.....	119

Section VI

Debt Service Fund

Description.....	121
Debt Service Fund Summary.....	122
Summary of Revenues and Expenditures.....	123
Calculation of Ad Valorem Tax Revenue.....	124
Listing of Bonded Debt Issued.....	127

Section VII

Hotel Occupancy Tax Fund

Summary of Revenues and Expenditures.....	129
Chart: Revenue Breakdown.....	131
Chart: Allocation by Function.....	132

Section VIII

Street Improvement Fund

Summary of Revenues and Expenditures.....	136
Street Improvement Fund Revenues	137

DETAIL – STREET IMPROVEMENT FUND OPERATIONS

Street Improvement Fund	138
-------------------------------	-----

Section IX

Tax and Appropriate Ordinances

THE CITY OF COLEMAN

City Council

Tommy Sloan
Mayor

Sharlene T. Hetzel
Mayor Pro Tem

Sherman Smith
Council Member

Bobby McGee
Council Member

Monte Sides
Council Member

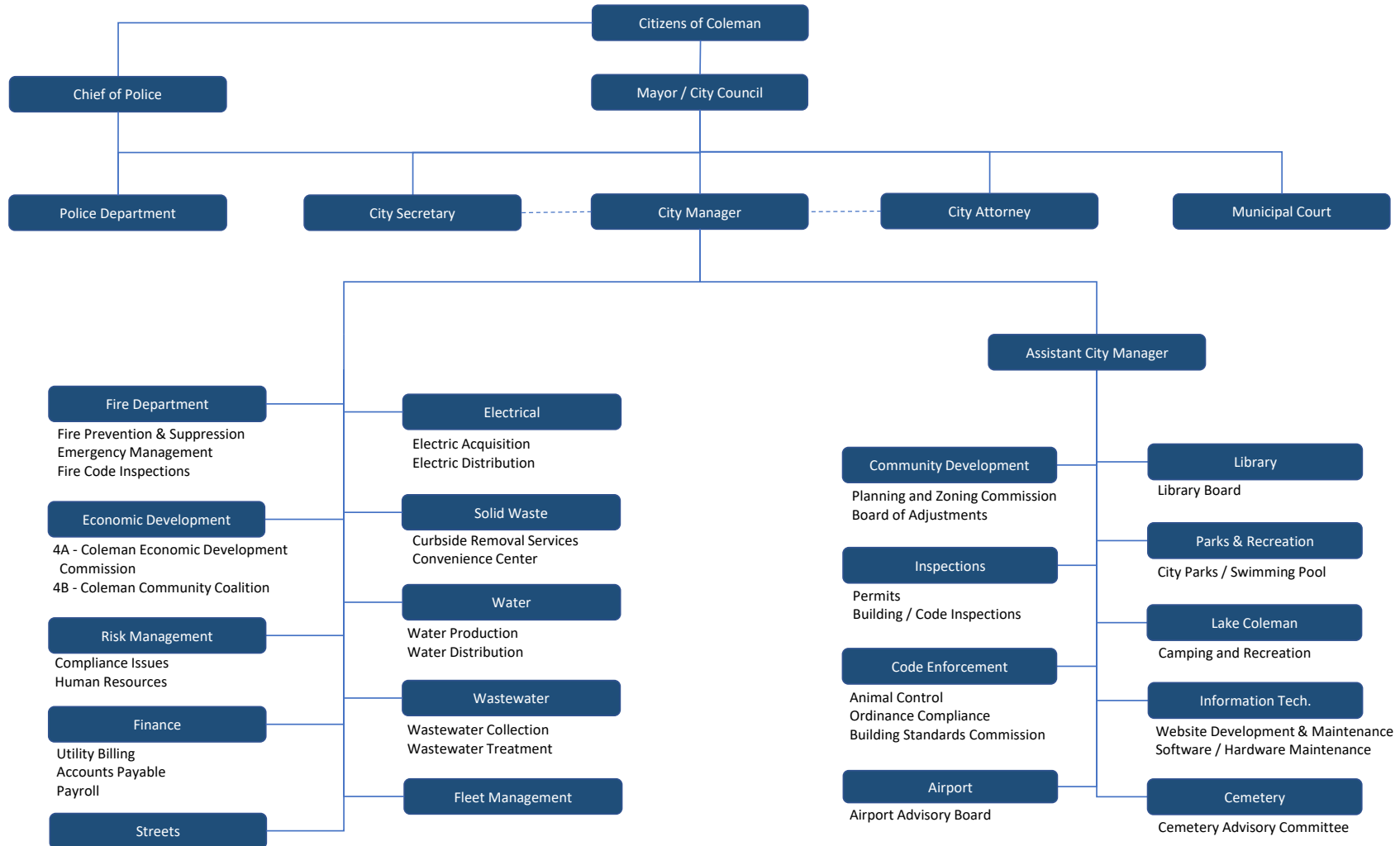
Administration

Diana Lopez
City Manager

Karen Langley
City Secretary

Daniel Down
Finance Director

City of Coleman Organizational Chart

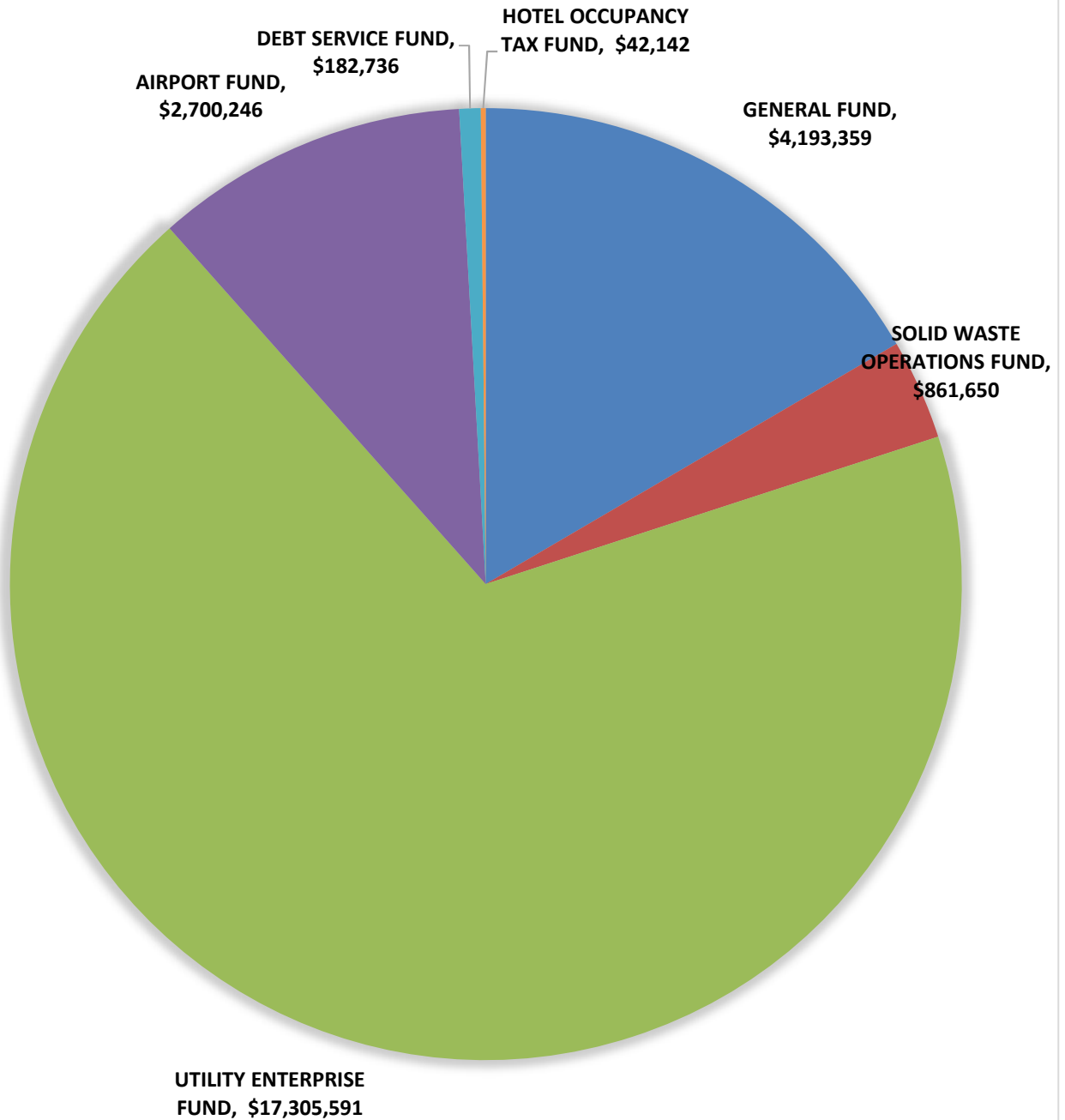


Note: All boards represented are appointed by the Council and merely listed as being associated with the functional area represented.

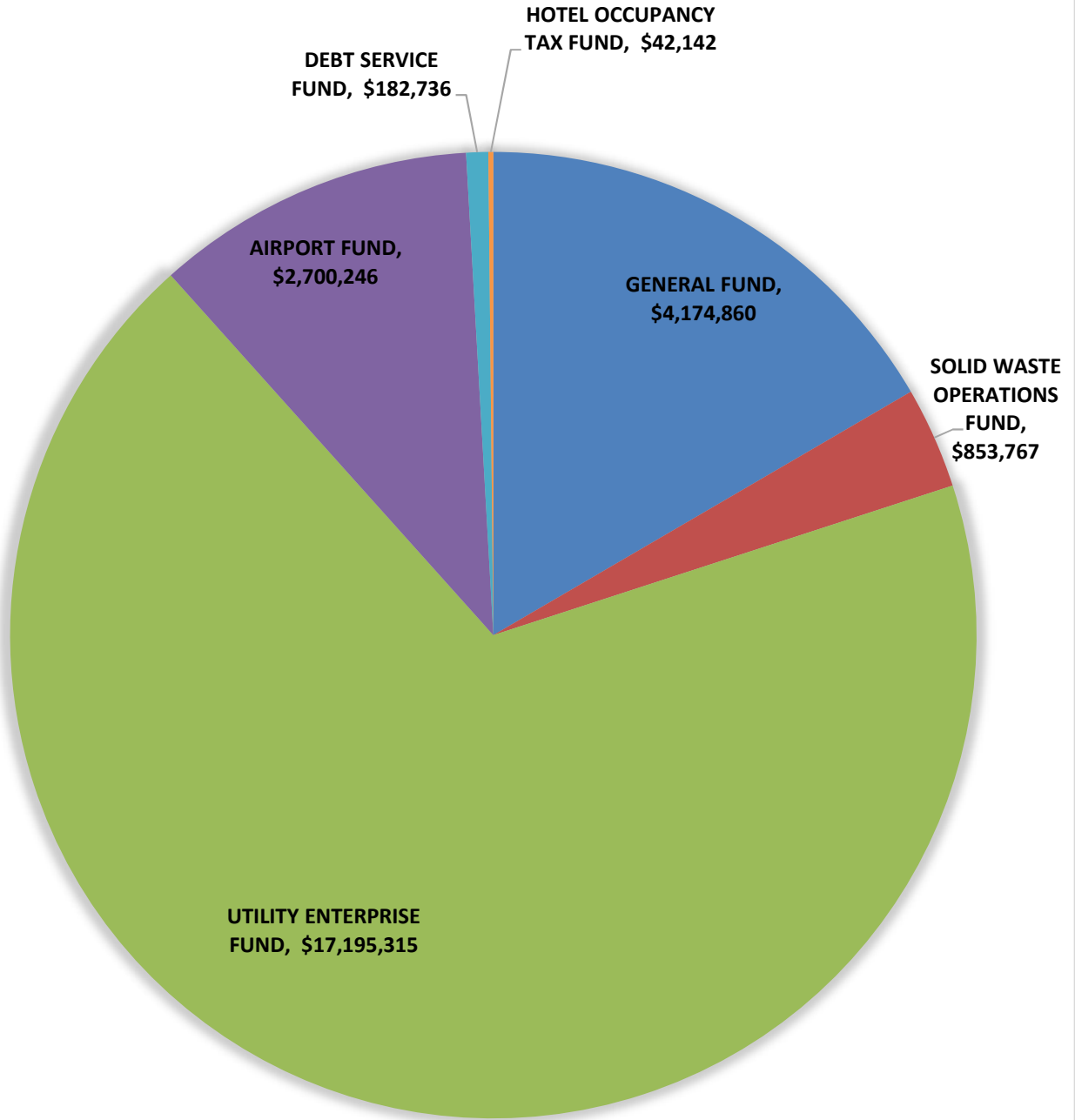
**CITY OF COLEMAN
CONSOLIDATED FUND SUMMARY**

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
General Fund:*				
Beginning Fund Balance	815,793	921,043	921,043	1,019,246
Total Revenues	3,871,827	3,639,706	4,009,209	4,193,359
Total Expenses	3,766,576	3,639,707	3,911,006	4,174,860
Ending Fund Balance	921,043	921,042	1,019,246	1,037,745
Solid Waste Operations Fund:*				
Beginning Fund Balance	129,100	61,732	61,732	77,296
Total Revenues	873,705	894,050	864,050	861,650
Total Expenses	941,074	780,855	848,486	853,767
Ending Fund Balance	61,732	174,927	77,296	85,179
Utility Enterprise Fund:*				
Beginning Fund Balance	1,979,397	2,052,221	2,052,221	2,393,359
Total Revenues	9,257,337	8,067,391	7,069,026	17,305,591
Total Expenses	9,184,513	7,422,168	6,727,888	17,195,315
Ending Fund Balance	2,052,221	2,697,444	2,393,359	2,503,635
Airport Fund:*				
Beginning Fund Balance	2,480,611	2,313,171	2,313,171	2,412,267
Total Revenues	108,553	124,696	216,696	2,700,246
Total Expenses	275,993	124,696	117,600	2,700,246
Ending Fund Balance	2,313,171	2,313,171	2,412,267	2,412,267
<i>Combined Months of Expense in Fund Balance</i>				
<i>Gen Fund, Solid Waste Op Fund and Utility Fund</i>				
	2.62	3.84	3.65	1.96
*EXCESS OF REVENUES OVER EXPENDITURES			\$ 554,001	\$ 136,658

CONSOLIDATED FUND REVENUE BREAKDOWN

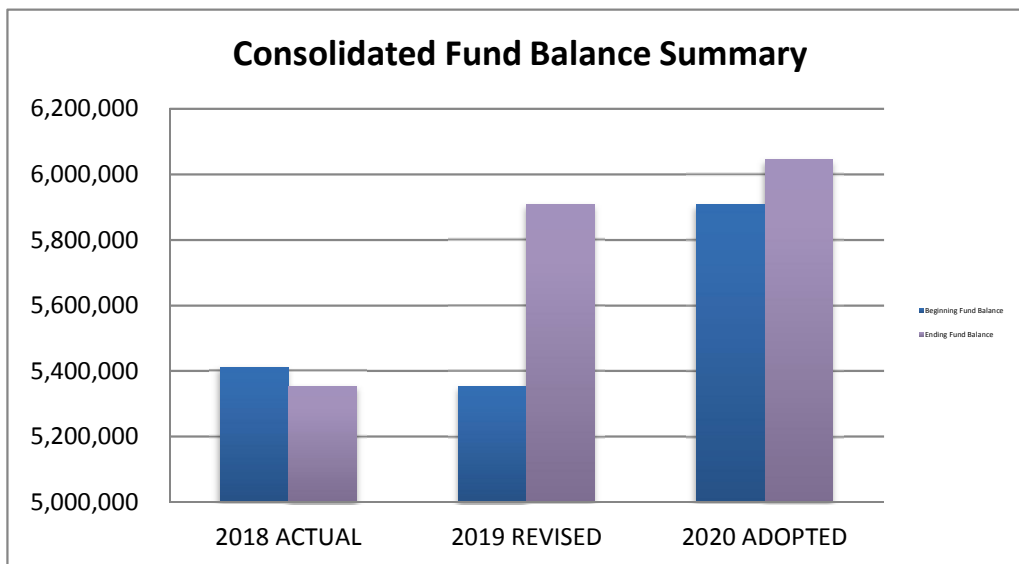


CONSOLIDATED EXPENSE BREAKDOWN



CITY OF COLEMAN CONSOLIDATED FUND SUMMARY

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
Beginning Fund Balance	5,411,004	5,354,379	5,354,379	5,907,369
Revenues	12,571,614	11,392,357	10,725,981	23,715,599
Transfers In	1,541,633	1,334,486	1,435,303	1,528,983
Total Available	19,524,251	18,081,222	17,515,663	31,151,951
Expenditures	11,863,046	9,866,936	9,142,257	22,380,241
Transfers Out	2,306,827	2,101,490	2,466,037	2,727,683
Total Expenditures	14,169,873	11,968,426	11,608,294	25,107,924
Excess of Revenues Over Expenditures	(56,625)	758,417	552,990	136,658
Ending Fund Balance	5,354,379	6,112,796	5,907,369	6,044,027



SECTION I

GENERAL FUND

SECTION I

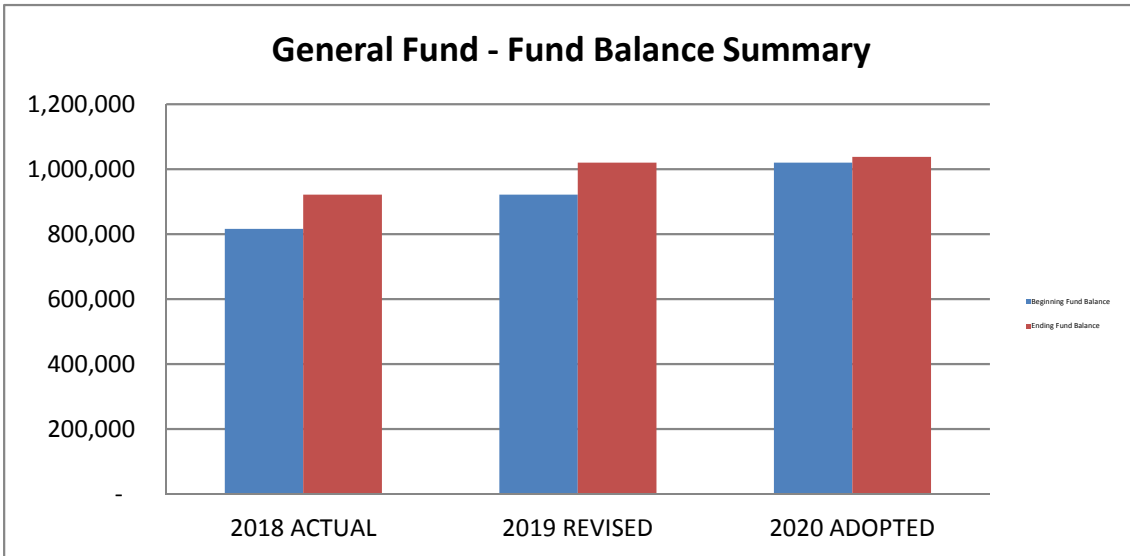
GENERAL FUND

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

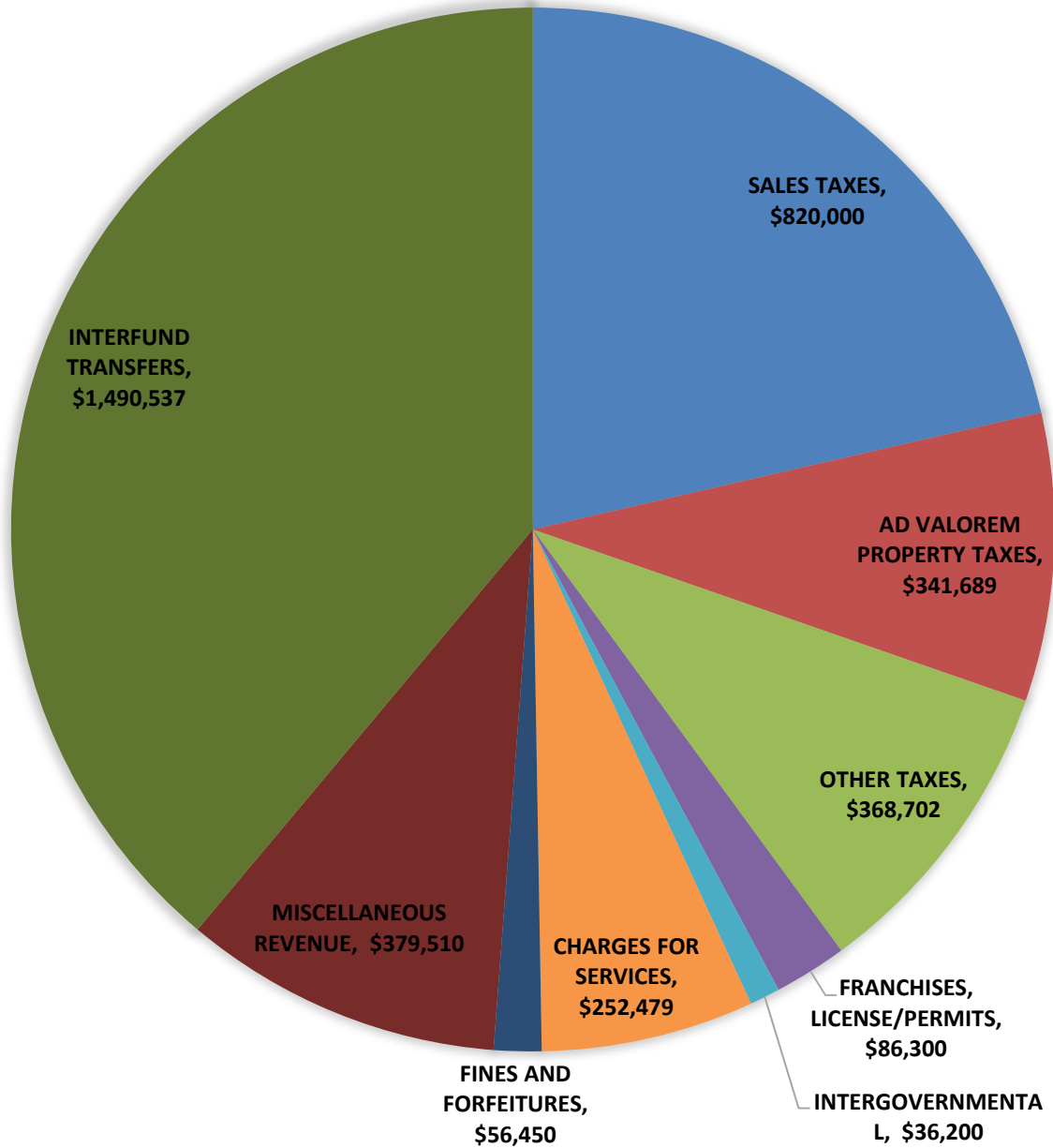
	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
Beginning Fund Balance	815,793	921,043	921,043	1,019,246
Revenues	2,366,266	2,341,116	2,609,802	2,702,822
Audit Adjustment	-	-	-	-
Transfers In	1,505,560	1,298,590	1,399,407	1,490,537
Total Available	4,687,620	4,560,749	4,930,252	5,212,605
Expenditures	3,471,192	3,229,707	3,311,051	3,583,124
Transfers Out	295,385	410,000	599,955	591,736
Ending Fund Balance	921,043	921,042	1,019,246	1,037,745



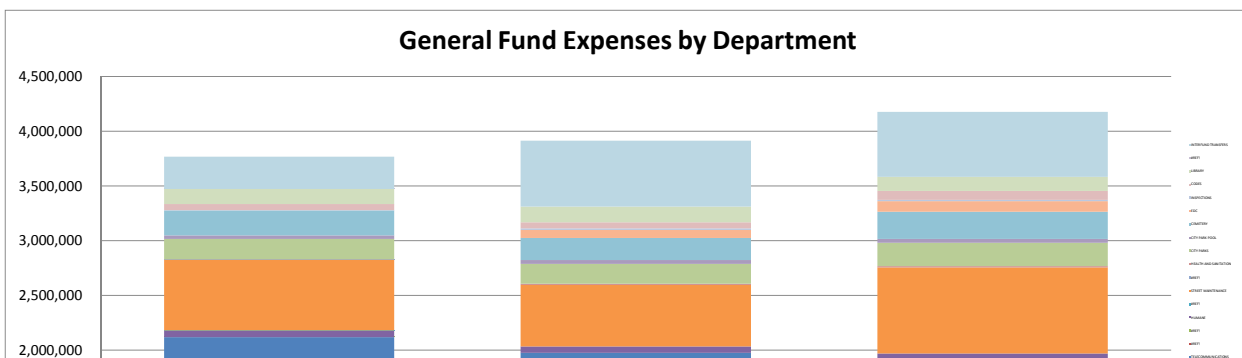
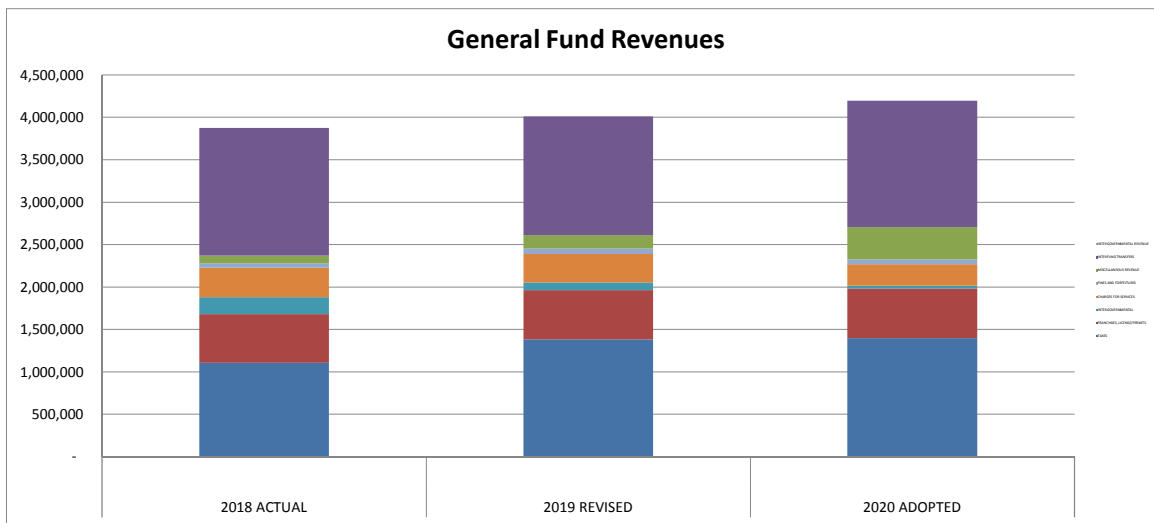
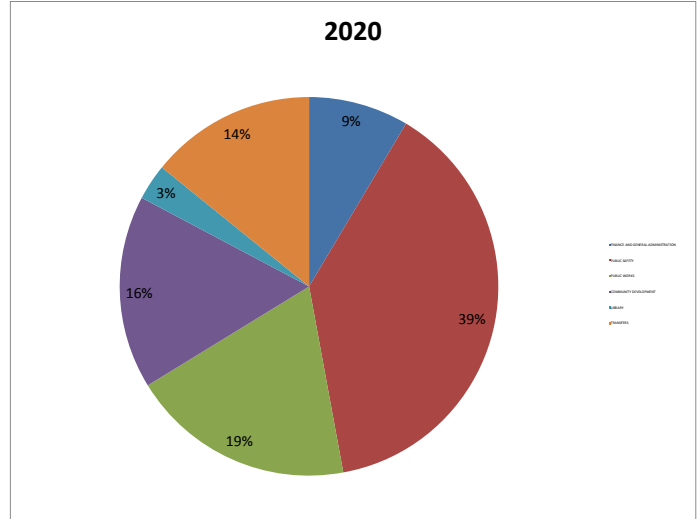
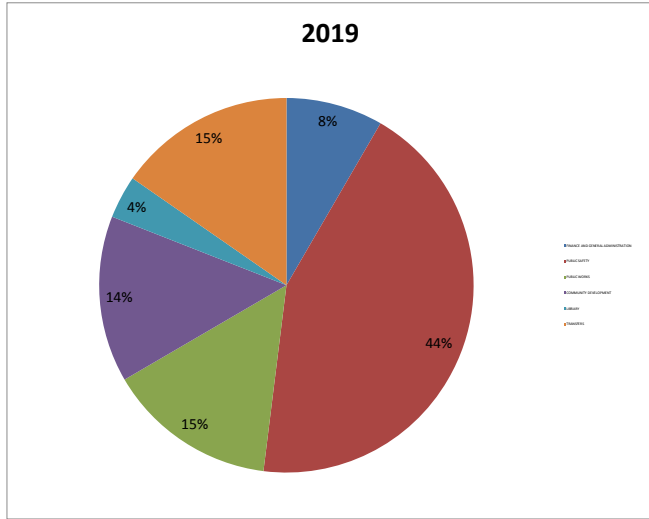
CITY OF COLEMAN
SUMMARY OF REVENUES AND EXPENDITURES

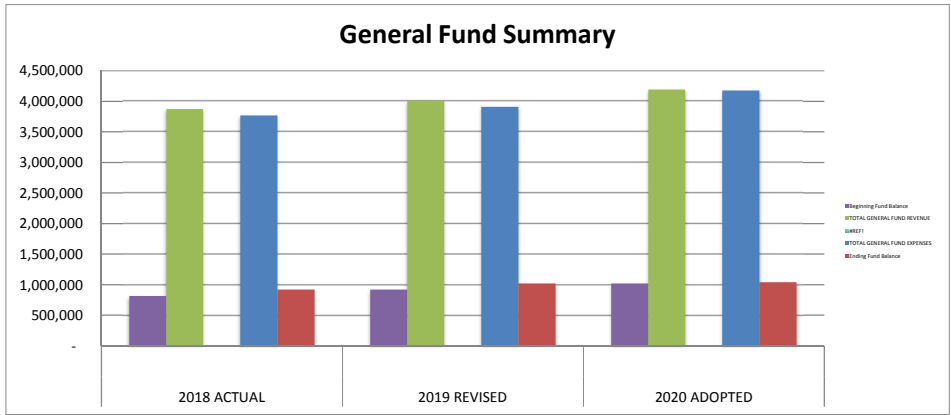
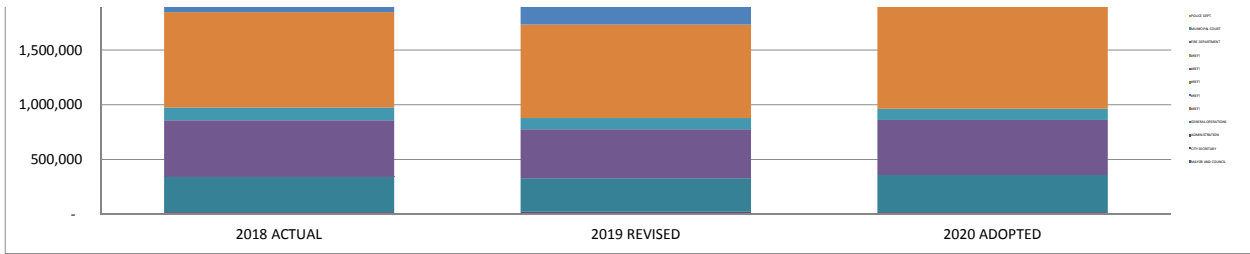
	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
GENERAL FUND				
TAXES	1,102,735	1,362,459	1,380,459	1,396,055
FRANCHISES, LICENSE/PERMITS	575,088	596,254	580,432	582,128
INTERGOVERNMENTAL	199,850	16,610	91,337	36,200
CHARGES FOR SERVICES	345,750	271,862	336,572	252,479
FINES AND FORFEITURES	55,818	56,060	61,057	56,450
MISCELLANEOUS REVENUE	87,026	37,871	159,945	379,510
INTERFUND TRANSFERS	1,505,560	1,298,590	1,399,407	1,490,537
INTERGOVERNMENTAL REVENUE	-	-	-	-
TOTAL GENERAL FUND REVENUE	3,871,827	3,639,706	4,009,209	4,193,359
100-xxxx-01 MAYOR AND COUNCIL	1,097	2,535	2,635	2,635
100-xxxx-02 CITY SECRETARY	3,999	5,000	5,000	6,250
100-xxxx-03 ADMINISTRATION	11,031	7,425	12,525	8,200
100-xxxx-05 GENERAL OPERATIONS	323,205	479,970	307,775	339,881
100-xxxx-11 FIRE DEPARTMENT	516,653	457,991	446,170	502,654
100-xxxx-16 MUNICIPAL COURT	117,520	103,983	103,983	101,526
100-xxxx-07 POLICE DEPT.	870,458	780,899	853,433	944,684
100-xxxx-06 TELECOMMUNICATIONS	273,415	200,664	240,669	-
100-xxxx-15 HUMANE	60,622	60,361	60,361	60,650
100-xxxx-08 STREET MAINTENANCE	645,933	500,644	560,871	786,774
100-xxxx-09 HEALTH AND SANITATION	2,017	8,200	11,200	11,700
100-xxxx-12 CITY PARKS	189,997	187,314	182,314	215,113
100-xxxx-13 CITY PARK POOL	31,201	35,074	35,074	35,825
100-xxxx-17 CEMETERY	227,291	204,651	202,468	247,459
100-xxxx-10 EDC	-	-	72,502	95,640
100-xxxx-14 INSPECTIONS	4,141	9,840	13,840	12,999
100-xxxx-19 CODES	55,091	55,905	55,905	82,363
100-xxxx-18 LIBRARY	137,522	129,251	144,326	128,771
100-xxxx-05 XFR INTERFUND TRANSFERS	295,385	410,000	599,955	591,736
TOTAL GENERAL FUND EXPENSES	3,766,576	3,639,707	3,911,006	4,174,860
EXCESS OF REVENUES OVER EXPENDITURES	105,250	(1)	98,203	18,499
<i>Beginning Fund Balance</i>	815,793	921,043	921,043	1,019,246
	-	-	-	-
<i>Ending Fund Balance</i>	921,043	921,042	1,019,246	1,037,745

GENERAL FUND REVENUE BREAKDOWN

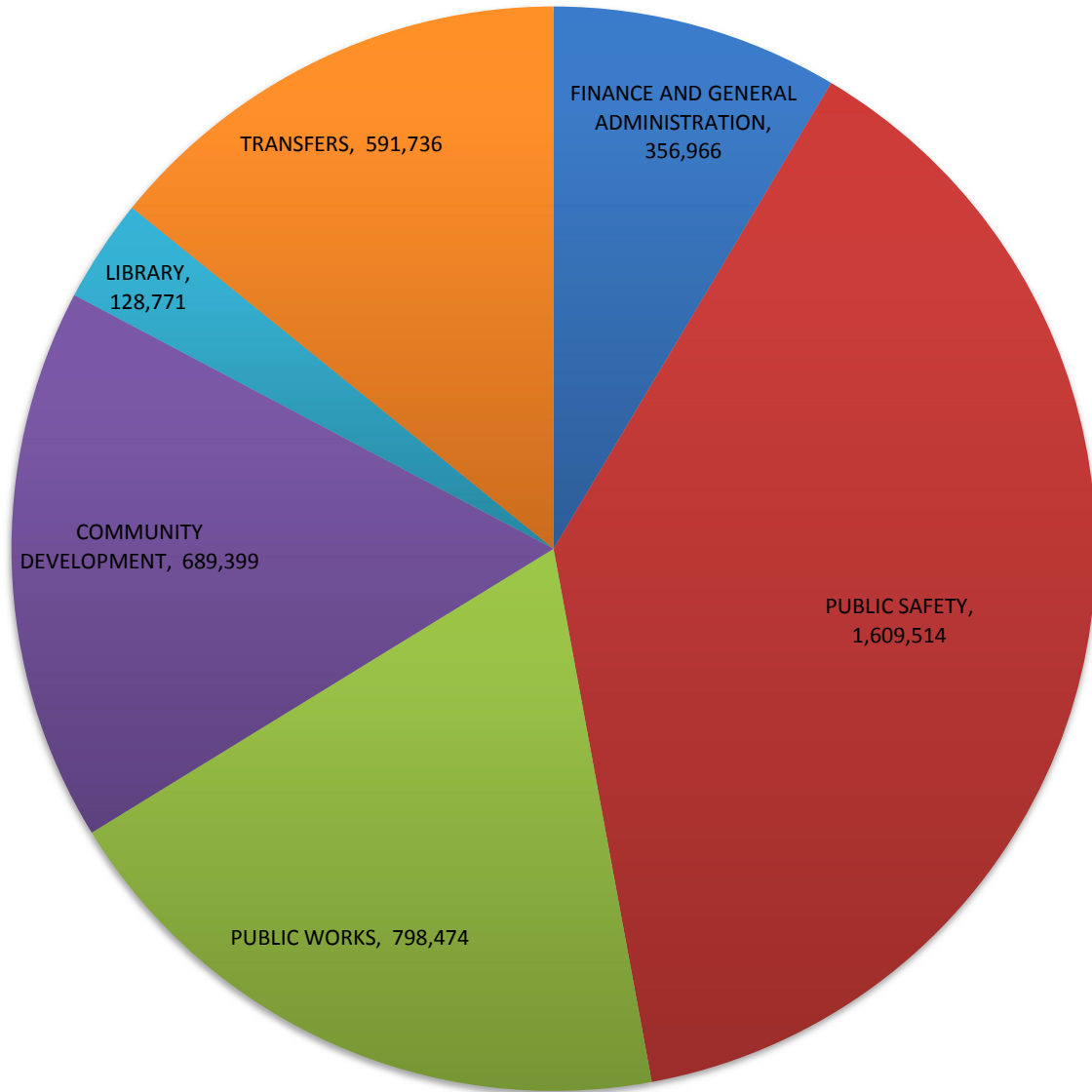


	2019		2020	
FINANCE AND GENERAL ADMINISTRATION	327,935	8%	356,966	9%
PUBLIC SAFETY	1,704,616	44%	1,609,514	39%
PUBLIC WORKS	572,071	15%	798,474	19%
COMMUNITY DEVELOPMENT	562,103	14%	689,399	17%
LIBRARY	144,326	4%	128,771	3%
TRANSFERS	599,955	15%	591,736	14%
	3,911,006		\$ 4,174,860	





GENERAL FUND EXPENSE BREAKDOWN



**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019 REVISED	2020 ADOPTED	Dollar Change +/-	Column1
100-xxxx-xx	General Fund						
Tax Revenue							
100-3100-05	SALES TAX COLLECTIONS	432,020	410,000	419,000	410,000	-	
100-3121-05	AD VALORUM TAXES (M&O)	300,038	313,055	313,055	341,689	28,634	
100-3125-05	SPECIAL DEBT SERVICE (I&S)	320,458	176,829	176,829	181,736	4,907	
100-3130-05	PENALTIES ON TAXES	5,248	5,253	5,253	5,250	(3)	
100-3381-05	OCCUPANCY TAX	38,645	42,142	42,142	42,150	8	
100-3382-05	SALES TAX/ ECONOMIC DEV.	-	205,000	209,500	205,000	-	
100-3383-05	SALES TAX/4B	-	205,000	209,500	205,000	-	
100-3384-05	ALCOHOLIC BEVERAGE TAX	6,326	5,180	5,180	5,230	50	
	Tax Revenue	1,102,735	1,362,459	1,380,459	1,396,055	33,596	
Franchises, Licenses & Permits							
100-3150-05	FRANCHISE FEE RECEIPTS	90,298	95,822	80,000	70,000	(25,822)	
100-3160-15	POUND FEES	441	300	300	300	-	
100-3170-14	BLDG ELEC PLMBG PERMITS	16,927	15,000	15,000	16,000	1,000	
100-3270-11	PERMIT TO BURN	10	-	-	-	-	
100-3350-05	GENERAL SERVICES FEE - 4%	233,706	242,566	242,566	247,914	5,348	
100-3370-05	INTERNAL FRANCHISE FEE - 4%	233,706	242,566	242,566	247,914	5,348	
	Franchises, Licenses & Permits	575,088	596,254	580,432	582,128	(14,126)	
Intergovernmental Revenue							
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	1,440	-	3,400	10,000	10,000	
100-3260-05	COUNTY TO CIVIL DEFENSE	300	300	-	-	(300)	
100-3320-08	DOWNTOWN REVITALIZATION GRANT	146,322	-	53,223	-	-	
100-3300-08	PROPERTY BID/HOUSE DEMO	-	10,000	20,000	20,000	10,000	
100-3330-12	CITY PARK GRANT FUNDS	2,500	-	-	-	-	
100-3340-05	SR. CENTER GRANT REVENUE	-	-	-	-	-	
100-3341-18	TEXAS BROADBAND SUBSIDY	648	-	-	-	-	
100-3342-18	LONE STAR LIB. GRANT	258	610	-	500	(110)	
100-3386-11	TIFMAS/IMT REIMBURSEMENT	8,104	100	8,104	100	-	
100-3387-07	GOVERNMENT GRANTS	7,536	-	1,010	-	-	
100-3397-05	CDBG GRANT PLANNING REVENUE	27,143	-	-	-	-	
	Intergovernmental Revenue	199,850	16,610	91,337	36,200	19,590	
Charges for Services							
100-3160-18	COPY MACHINE REVENUE	2,068	1,700	1,911	2,000	300	
100-3180-13	SWIM POOL FEES	18,448	8,000	8,000	8,000	-	
100-3180-18	LOST ITEM REVENUE	39	50	19	25	(25)	
100-3190-13	SWIM POOL CONCESSIONS	3,606	2,500	2,500	3,000	500	
100-3190-18	LAMINATION	538	100	8	10	(90)	
100-3191-18	COMMUNITY ROOM REVENUE	1,000	1,000	1,490	1,500	500	
100-3215-16	COURT TECHNOLOGY FEES	1,133	1,400	1,150	1,200	(200)	
100-3220-16	BUILDING SECURITY FEE	950	1,000	863	900	(100)	
100-3230-17	OPEN CLOSE GRAVES	38,870	42,487	57,455	42,000	(487)	
100-3240-08	STREET REPAIR COLLECTIONS	141,103	139,008	139,008	141,000	1,992	
100-3241-08	PENALTIES ON UTILITIES	658	667	667	650	(17)	
100-3250-07	COUNTY TO 911 DISPATCH FEE	62,000	20,668	51,667	-	(20,668)	
100-3300-05	TOWER RENTAL	24,744	24,744	24,744	24,744	-	
100-3300-17	CEMETERY PROPERTY RENT	364	364	364	300	(64)	
100-3330-18	LIBRARY/FAXES SENT	359	300	300	250	(50)	
100-3335-12	PAVILION REVENUE	2,550	3,330	6,000	3,500	170	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019 REVISED	2020 ADOPTED	Dollar Change +/-	Column1
100-3340-17	CEMETERY BEAUTIFICATION	19,041	-	12,000	-	-	
100-3354-18	INTER-LIBRARY POSTAGE	-	-	282	250	250	
100-3360-05	A/R ADMIN. FEE-GEN.(LATE FEES)	690	570	570	900	330	
100-3380-07	SANTA ANNA DISPATCH FEE	5,400	1,800	5,400	-	(1,800)	
100-3392-05	PLANNING AND ZONING FEES	-	-	-	100	100	
100-3395-05	CREDIT CARD PROCESSING FEE	15,584	15,016	15,016	15,000	(16)	
100-3400-05	AIR EVAC EMS	5,945	6,500	6,500	6,500	-	
100-3401-05	AIR EVAC EMS-CITY FEE	661	658	658	650	(8)	
	Charges for Services	345,750	271,862	336,572	252,479	(19,383)	
Fines							
100-3200-16	MC FINES KEPT BY CITY	22,391	31,600	18,453	20,000	(11,600)	
100-3201-16	MC FINES SPLIT WITH STATE	1,971	4,000	-	250	(3,750)	
100-3210-16	MC COSTS KEPT BY CITY	9,002	8,000	12,475	10,000	2,000	
100-3211-16	COURT COST TO STATE COLLECTED	21,692	12,000	22,725	20,000	8,000	
100-3270-07	FEE FOR HOUSING PRISONERS	-	-	325	-	-	
100-3340-16	MC OMNIBASE FEES COLLECTED	45	-	474	500	500	
100-3170-18	FINES FEES ETC.	404	460	912	500	40	
100-3350-16	MC PRIVATE COLLECTION FEES	313	-	5,693	5,000	5,000	
NEED ACCT #	TRUANCY COURT REVENUE				200	200	
	Fines	55,818	56,060	61,057	56,450	390	
Miscellaneous							
100-3100-10	OFFICE RENT INCOME	-	-	7,500	7,500	7,500	
100-3110-10	SALARY REIMBRSEMENT	-	-	72,502	95,640	95,640	
100-3165-05	REIMBURSEMENT FROM 4B	-	-	-	-	-	
100-3265-11	VOLUNTARY WITHHOLDINGS/INT	1,862	1,862	1,862	1,500	(362)	
100-3270-08	REIMB. OF SERVICES-STREET	33,275	-	32,368	-	-	
100-3310-05	INTEREST INCOME-GENERAL	260	300	300	300	-	
100-3310-17	CEMETERY INTEREST INCOME	1,788	2,000	651	1,000	(1,000)	
100-3310-18	INTEREST INCOME-LIBRARY	851	650	650	650	-	
100-3320-18	MISC. INCOME	118	150	150	150	-	
100-3330-05	MISC INCOME	2,185	2,000	2,000	2,000	-	
100-3330-07	MISC INCOME - POLICE	3,133	500	500	500	-	
100-3330-11	MISC. INCOME FD	57	-	-	-	-	
100-3330-16	INTEREST - COURT	25	20	19	20	-	
100-3330-17	CEMETERY MISC INCOME	350	200	821	500	300	
100-3331-07	GUN REIMBURSEMENT FROM OFFICER	8,606	-	-	-	-	
100-3335-07	GUN REIMBURSEMENT	-	10,000	10,000	10,000	-	
100-3340-12	HOUSE CLEAN-UP/CITY	3,823	-	-	-	-	
100-3340-18	TOCKER GRANT	-	3,309	-	-	(3,309)	
100-3350-17	SALE OF ASSETS/CEM. LOTS ETC	8,125	6,000	20,000	10,000	4,000	
100-3360-18	SPECIFIED DONATIONS	484	880	224	250	(630)	
100-3387-06	REIMBURSEMENT FOR TELECOMM	268	-	-	-	-	
100-3390-05	INSURANCE COLLECTED-GENERAL	10,186	-	10,186	9,500	9,500	
100-3390-08	INSURANCE COLLECTED	10,211	-	-	-	-	
100-3390-11	INSURANCE COLLECTED F.D.	1,205	-	-	-	-	
100-3394-05	ELLEN BECK KNOX MKB/FT FUND	-	10,000	-	-	(10,000)	
100-3394-07	HEALTH INS. REIMBURSED - P.D.	-	-	-	-	-	
100-3395-07	INSURANCE COLLECTED- POLICE	212	-	212	-	-	
100-3645-05	LEASE FUNDS FOR 7 PICKUPS	-	-	-	240,000	240,000	
	Miscellaneous	87,026	37,871	159,945	379,510	341,639	
Interfund Transfers							

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019 REVISED	2020 ADOPTED	Dollar Change +/-	Column1
100-3210-17	TRANSFER FROM CEM. ENDOWMENT	-	9,183	-	5,000	(4,183)	
100-3385-05	TRANSFER FROM UTILITY FUND	1,373,966	1,289,407	1,399,407	1,485,537	196,130	
100-3396-05	TRANSFER FROM GARBAGE	131,594	-	-	-	-	
	Interfund Transfers	1,505,560	1,298,590	1,399,407	1,490,537	191,947	
100-xxxx-xx	General Fund	3,871,827	3,639,706	4,009,209	4,193,359	553,653	

GENERAL FUND
100-xxxx-01

Mayor and Council

ADOPTED

2020

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.

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 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-
				AMENDED Budget	2019 REVISED		
100-xxxx-01	Mayor and Council						
Personnel Services							
	Salaries-Wages						
	Personnel Services	-	-	-	-	-	-
Materials and Supplies							
100-6010-01	OFFICE SUPPLIES	567	550	550	650	650	100
100-6420-01	COUNCIL EXPENSE/TRAVEL	49	1,500	1,500	1,500	1,500	-
	Materials and Supplies	616	2,050	2,050	2,150	2,150	100
Purchased Property Services							
100-5220-01	INSURANCE-BONDS	481	485	485	485	485	-
	Purchased Property Services	481	485	485	485	485	-
Other Purchased Property							
	Communications			-	-		-
	Other Purchased Property	-	-	-	-	-	-
Professional/Technical Service							
	Memberships & Dues			-	-	-	-
	Professional/Technical Service	-	-	-	-	-	-
100-xxxx-01	Mayor and Council	1,097	2,535	2,535	2,635	2,635	100

GENERAL FUND
100-xxxx-02

CITY SECRETARY

ADOPTED

2020

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

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 ON PAGE 77.

TOTAL	0	\$	-
-------	---	----	---

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-
				AMENDED Budget	2019 REVISED		
100-xxxx-02	CITY SECRETARY						
	Salaries - Wages	-	-	-	-	-	-
	Personnel Services	-	-	-	-	-	-
100-6010-02	OFFICE SUPPLIES	19	500	500	750	500	-
	Materials and Supplies	19	500	500	750	500	-
100-5170-02	EQUIPMENT MAINTENANCE	-	500	500	850	750	250
	Purchased Property Services	-	500	500	850	750	250
	Communications			-	-	-	-
	Other Purchased Property	-	-	-	-	-	-
100-6020-02	CODIFICATION OF ORDINANCES	2,475	2,000	2,000	1,400	2,500	500
100-6021-02	MINUTE BOOK PRESERVATION	-	-	-	-	-	-
100-6030-02	CERTIFICATION/ASSOC. EXPENSES	1,504	2,000	2,000	2,000	2,500	500
	Professional/Technical Service	3,979	4,000	4,000	3,400	5,000	1,000
100-6400-02	CAPITAL OUTLAY	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
100-xxxx-02	SECRETARY/TREASURER	3,999	5,000	5,000	5,000	6,250	1,250

GENERAL FUND
100-xxxx-03

CITY ADMINISTRATION

ADOPTED 2020

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.

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.

TOTAL	0		\$ -
-------	---	--	------

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-
				AMENDED Budget	2019 REVISED		
100-xxxx-03	CITY MANAGER						
100-6430-03	MOVING ALLOWANCE	6,000	-	-	5,000	-	-
	Personnel Services	6,000	-	-	5,000	-	-
100-6010-03	OFFICE SUPPLIES	365	500	500	600	550	50
100-6420-03	CITY MANAGER EXPENSE	2,550	1,500	1,500	1,500	1,500	-
	Materials and Supplies	2,916	2,000	2,000	2,100	2,050	50
	Gas & Electricity	-	-	-	-	-	-
	Purchased Property Services	-	-	-	-	-	-
	Communications	-	-	-	-	-	-
	Other Purchased Property	-	-	-	-	-	-
100-5185-03	ASSOCIATION DUES TCMA	180	425	425	425	1,000	575
100-5270-03	WORKSHOPS AND TRAINING	1,935	5,000	5,000	5,000	5,150	150
	Professional/Technical Service	2,115	5,425	5,425	5,425	6,150	725
100-6400-03	CAPITAL OUTLAY	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
100-xxxx-03	CITY MANAGER	11,031	7,425	7,425	12,525	8,200	775

GENERAL FUND
100-xxxx-05

GENERAL OPERATIONS

ADOPTED 2020

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 AMBULANCE SERVICE, PROPERTY INSURANCE, WORKERS' COMPENSATION, THE COST OF THE CITY AUDIT, AND THE UPKEEP OF CITY HALL IS CHARGED HERE.

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

THERE ARE NO SALARY ITEMS IN THIS DEPARTMENT

TOTAL	0		\$ -
-------	---	--	------

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Column1
				AMENDED Budget	2019 REVISED			
100-xxxx-05	General Operations							
Personnel Services								
100-7500-05	TRANSFERS - HEALTHCARE REIMB	(21,544)	-	-	-	-	-	-
100-8611-05	HEALTH REIMB. EXPENSE	-	-	-	-	-	-	-
	Personnel Services	(21,544)	-	-	-	-	-	-
Materials and Supplies								
100-5160-05	SUPPLIES & MAINT./CITY HALL/PD	3,555	3,000	3,000	5,200	6,000	3,000	
100-5315-05	FUEL EXPENSE	-	-	-	-	-	-	-
100-6012-05	SERVICE PINS AND MEALS	1,862	1,500	1,500	1,650	1,600	100	
100-7177-05	MISCELLANEOUS EXPENSE	14,311	200	200	200	200	-	
100-7182-05	SR CENTER GRANT EXPENSE	-	-	-	-	-	-	-
	Materials and Supplies	19,728	4,700	4,700	7,050	7,800	3,100	
Purchased Property Services								
100-5170-05	EQUIPMENT MAINTENANCE	37	-	-	-	-	-	-
100-5175-05	TOWER MAINTENANCE	1,218	1,000	1,000	1,000	1,000	-	
100-5177-05	BUILDING MAINTENANCE	3,700	5,200	5,200	4,000	5,200	-	
100-5196-05	PLANNING & ZONING EXPENSES	73	100	100	-	100	-	
100-5200-05	CITY TO THE ARK	2,000	4,000	4,000	4,000	4,000	-	
100-5250-05	SENIOR CENTER UTILITY BILL	9,704	5,000	5,000	7,900	7,250	2,250	
100-6200-05	BAD DEBT WRITE OFF	1,133	-	-	-	-	-	-
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	-	-	-	-	-	-	-
100-8610-05	CDBG GRANT EXPENSE/PLANNING	27,143	-	-	-	-	-	-
100-8612-05	CDBG GRANT PLANNININ EXP CITY	19,570	-	-	-	-	-	-
100-5155-05	COUNTY TAX APPRAISAL	28,981	30,000	30,000	24,000	30,000	-	
	Purchased Property Services	93,560	45,300	45,300	40,900	47,550	2,250	
Other Purchased Property								
100-5220-05	INSURANCE-BONDS	3,940	4,000	4,000	4,300	4,500	500	
100-6010-05	ADMIN EXP.(CELL GAS UTILITIES)	2,789	2,600	2,600	9,000	9,000	6,400	
100-6205-05	INSURANCE REPAIR	-	-	-	-	-	-	-
100-6206-05	ZESCH & PICKETT INS.	4,513	9,000	9,000	10,300	10,300	1,300	
100-7105-05	SENIOR CENTER INSURANCE REPAIR	-	-	-	-	-	-	-
100-7174-05	SR. CENTER INSURANCE	1,998	2,048	2,048	2,175	2,175	127	
100-7178-05	SENIOR CENTER EXPENSES	24,000	24,000	24,000	24,000	24,000	-	
	Other Purchased Property	37,240	41,648	41,648	49,775	49,975	8,327	
Professional/Technical Service								
100-5100-05	CITY ATTORNEY EXPENSE	32,063	30,000	30,000	30,000	30,000	-	
100-5136-05	AIR EVAC EMS EXPENSE	5,926	6,500	6,500	6,500	6,500	-	
100-5145-05	PROFESSIONAL SERVICES	4,500	10,000	10,000	10,000	10,000	-	
100-5150-05	ELECTION EXPENSES	3,082	5,000	5,000	5,000	5,000	-	
100-5151-05	ENGINEERING- GIS SYSTEMS	2,250	2,500	2,500	2,250	2,500	-	
100-5165-05	GRANT FOR 4B	-	-	-	-	-	-	-
100-5180-05	LEGAL NOTICES	-	50	50	-	-	(50)	
100-5185-05	ASSOCIATION DUES	2,648	2,000	2,000	2,650	2,500	500	
100-5190-05	CHAMBER DUES	4,209	130	130	600	600	470	
100-5199-05	AMBULANCE	93,279	100,000	100,000	100,000	100,000	-	
100-5210-05	CHAPS-MUSEUM	2,000	2,000	2,000	2,000	2,000	-	
100-5270-05	WORKSHOPS TML MEETS	4,317	7,500	7,500	5,000	7,500	-	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Column1
				AMENDED Budget	2019 REVISED			
100-7171-05	OCCUPANCY TAX DUE TO CHAMBER	38,145	42,142	42,142	14,050	14,050	(28,092)	
100-7175-05	SR. CENTER AUDIT	400	3,000	3,000	3,100	-	(3,000)	
	Professional/Technical Service	192,821	210,822	210,822	181,150	180,650	(30,172)	
Capital Outlay								
100-6410-05	CAPITAL OUTLAY-CITY HALL	-	-	-	-	25,000	25,000	
100-7170-05	OCCUPANCY TAX-TOURISM PROJECTS	-	-	-	28,094	28,100	28,100	
100-7183-05	DOWNTOWN REVITALIZATION	-	-	-	-	-	-	
100-7185-05	DOWNTOWN REVITALIZATION EXPENS	593	-	-	-	-	-	
	Capital Outlay	593	-	-	28,094	53,100	53,100	
Debt Service								
100-6000-05	CERTIFICATE OF OBLIGATIONS	806	177,500	177,500	806	806	(176,694)	
	Debt Service	806	177,500	177,500	806	806	(176,694)	
				-				
100-xxxx-05	General Operations	323,205	479,970	479,970	307,775	339,881	(140,089)	

GENERAL FUND
100-xxxx-06

TELECOMMUNICATIONS

ADOPTED

2020

FUNCTION:

THIS DIVISION PROVIDES CRUCIAL DISPATCHING FOR POLICE, FIRE AND EMERGENCY SERVICES INCLUDING 911 TELEPHONE SERVICE.

EMPLOYEE TITLE

ADOPTED
BUDGET

GRADE

ANNUAL
SALARY

THE EMPLOYEES OF THIS DEPARTMENT ARE BEING TRANSFERRED TO THE COLEMAN COUNTY SHERIFF'S DEPARTMENT, IN ACCORDANCE WITH AN AGREEMENT BETWEEN THE CITY OF COLEMAN AND COLEMAN COUNTY AND WILL OPERATE OUT OF THE NEWLY CONSTRUCTED LAW ENFORCEMENT CENTER.

CITY OF COLEMAN
2020 ADOPTED BUDGET

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
100-xxxx-06	TELECOMMUNICATIONS							
100-5100-06	TELECOMMUNICATIONS/SALARY	159,955	85,824	85,824	128,733	-	(85,824)	
100-5102-06	OVERTIME WAGES	25,497	5,000	5,000	53,898	-	(5,000)	
100-5104-06	LONGEVITY PAY	496	782	782	596	-	(782)	
100-5110-06	WORKERS COMP/TELECOMM.	3,660	390	390	3,631	-	(390)	
100-5115-06	EMPLOYEE HEALTH/TELECOMM.	27,332	14,778	14,778	12,330	-	(14,778)	
100-5120-06	UNEMPLOYMENT INS./TELECOMM.	951	855	855	58	-	(855)	
100-5125-06	FICA & MEDICARE/TELECOMM.	13,542	7,008	7,008	10,848	-	(7,008)	
100-5130-06	RETIREMENT BENEFITS/TELECOM.	33,255	15,152	15,152	25,700	-	(15,152)	
100-5131-06	LIFE INS/TELECOMM.	181	97	97	97	-	(97)	
	Personnel Services	264,870	129,886	129,886	235,891	-	(129,886)	
	Office Supplies	-	-	-	-	-	-	
	Materials and Supplies	-	-	-	-	-	-	
100-5160-06	REGULAR MAINTENANCE-TELECOM	2,727	1,250	1,250	1,250	-	(1,250)	
100-5170-06	EQUIPMENT MAINT. -TELECOM.	320	250	250	250	-	(250)	
100-5310-06	COPIER LEASE	222	-	-	-	-	-	
100-6750-06	ATMOS EXPENSE	284	300	300	300	-	(300)	
	Purchased Property Services	3,552	1,800	1,800	1,800	-	(1,800)	
100-6700-06	TELEPHONE EXPENSE	592	888	888	888	-	(888)	
100-7173-06	INTERNET	286	290	290	290	-	(290)	
	Other Purchased Property	878	1,178	1,178	1,178	-	(1,178)	
100-5150-06	LEGAL SERVICES	-	-	-	1,000	-	-	
100-5180-06	LEGAL NOTICES	-	50	50	50	-	(50)	
100-5270-06	TRAINING MATERIALS & SCHOOLS	4,116	750	750	750	-	(750)	
100-6760-06	Information Technology	-	67,000	67,000	-	-	(67,000)	
	Professional/Technical Service	4,116	67,800	67,800	1,800	-	(67,800)	
	Building and Structures	-	-	-	-	-	-	
	Machinery and Equipment	-	-	-	-	-	-	
	Capital Outlay	-	-	-	-	-	-	
100-xxxx-06	TELECOMMUNICATIONS	273,415	200,664	200,664	240,669	-	(200,664)	

GENERAL FUND
100-xxxx-07

POLICE DEPARTMENT

ADOPTED 2020

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.

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
CHIEF OF POLICE	1		\$ 60,549
SERGEANT/DETECTIVE	1		\$ 52,478
SERGEANT	2		\$ 104,957
PATROL OFFICER	5		\$ 202,800
ADMINISTRATIVE SPECIALIST	1		\$ 30,160
	<hr/>		
TOTAL	10		\$ 450,944

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-
				AMENDED Budget	2019 REVISED		
100-xxxx-07	Police Department						
100-5100-07	SALARIES/PD	421,100	398,184	398,184	398,184	456,944	58,760
100-5102-07	OVERTIME WAGES	59,100	51,560	51,560	62,500	52,560	1,000
100-5104-07	LONGEVITY PAY	3,064	3,178	3,178	3,178	3,156	(22)
100-5110-07	WORKERS COMP. INS./PD	11,467	16,408	16,408	16,408	18,845	2,437
100-5115-07	EMPLOYEE HEALTH INS./PD	69,160	63,840	63,840	63,840	63,449	(391)
100-5120-07	UNEMPLOYMENT INS./ PD	1,601	1,539	1,539	1,539	1,710	171
100-5125-07	FICA AND MEDICARE/PD	36,161	34,649	34,649	34,649	39,219	4,570
100-5130-07	RETIREMENT BENEFITS/PD	84,920	74,913	74,913	74,913	86,588	11,675
100-5131-07	LIFE INS/PD	757	642	642	642	728	86
100-6265-07	VOLUNTARY TMPA EXPENSE	-	-	-	-	-	-
	Personnel Services	687,330	644,913	644,913	655,853	723,199	78,286
100-5165-07	JANITORIAL SUPPLIES	401	1,500	1,500	1,500	500	(1,000)
100-5166-07	JAIL EXPENSE- PRISONER SUPPLIE	900	800	800	800	800	-
100-5290-07	UNIFORM ALLOWANCE	5,560	6,500	6,500	6,500	6,500	-
100-5300-07	SMALL EQUIPMENT & TOOLS	8,151	-	-	-	-	-
100-5315-07	FUEL EXPENSE	20,127	18,000	18,000	18,000	18,000	-
100-6450-07	GUN PURCHASES TO BE REIMBURSED	-	10,000	10,000	10,000	10,000	-
100-6800-07	TOBACCO GRANT EXPENSES	-	-	-	-	-	-
100-7175-07	GOVERNMENT GRANT EXPENSE	8,093	-	-	1,010	-	-
	Materials and Supplies	43,233	36,800	36,800	37,810	35,800	(1,000)
100-5160-07	REGULAR MAINTENANCE/ p. d.	22,500	20,000	20,000	25,000	26,250	6,250
100-5170-07	EQUIPMENT MAINTENANCE	22,833	20,000	20,000	25,000	22,500	2,500
100-5177-07	BUILDING MAINTENANCE	480	1,000	1,000	4,000	3,500	2,500
100-5250-07	UTILITIES - POLICE DEPT	20,698	13,000	13,000	13,000	13,000	-
100-5310-07	COPIER LEASE	1,984	2,056	2,056	2,056	2,100	44
100-5400-07	DONATIONS EXPENDED	-	-	-	-	-	-
100-6750-07	ATMOS EXPENSE/ POLICE STATION	393	420	420	420	420	-
	Purchased Property Services	68,888	56,476	56,476	69,476	67,770	11,294
100-5220-07	INSURANCE	13,363	13,700	13,700	13,700	14,000	300
100-6205-07	INSURANCE REPAIR- PD	212	-	-	215	-	-
100-6700-07	TELEPHONE EXPENSE	3,653	3,500	3,500	3,500	4,300	800
100-7173-07	INTERNET/ P. D.	2,141	2,200	2,200	2,200	2,500	300
	Other Purchased Property	19,370	19,400	19,400	19,615	20,800	1,400
100-5150-07	LEGAL SERVICES	1,075	500	500	500	10,000	9,500
100-5161-07	FORFEITURE EXPENSES	4,000	-	-	-	-	-
100-5180-07	LEGAL NOTICES	-	50	50	-	50	-
100-5185-07	ASSOCIATION DUES	241	200	200	-	250	50
100-5260-07	DETECTIVE EXPENSE	595	-	-	35	250	250
100-5270-07	TRAINING MATERIALS & SCHOOLS	8,616	8,000	8,000	8,000	5,000	(3,000)

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-
				AMENDED Budget	2019 REVISED		
100-6760-07	COUNTY DISPATCH SERVICES	-	-	-	5,584	67,000	67,000
	Professional/Technical Service	14,527	8,750	8,750	14,119	82,550	6,800
100-6400-07	CAPITAL OUTLAY	22,550	-	-	42,000	-	-
100-7174-07	P. D. RENOVATIONS	-	-	-	-	-	-
100-6510-07	DEBT SERVICE/ OFFICE EQUIPMENT	-	-	-	-	-	-
100-6520-07	DEBT SERVICE/PHONE	-	-	-	-	-	-
100-6530-07	DEBT SERVICE/POLICE CARS	14,562	14,560	14,560	14,560	14,565	5
	Capital Outlay	37,112	14,560	14,560	56,560	14,565	5
100-xxxx-07	Police Department	870,458	780,899	780,899	853,433	944,684	96,785

GENERAL FUND
100-xxxx-11

FIRE DEPARTMENT

ADOPTED 2020

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.

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
FIRE CHIEF / EMC	1	N/A	\$ 59,987
SHIFT LEAD	2	N/A	\$ 87,272
FIREFIGHTER	2	N/A	\$ 74,900
PART-TIME FIREFIGHTER	7	N/A	\$ 11,760
VOLUNTEERS	35	N/A	\$ 29,400
<hr/>			
TOTAL	47		\$ 263,319

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2019				2020 ADOPTED	Dollar Change +/-
		2018 Actual	2019 Adopted	AMENDED Budget	2019 REVISED		
100-xxxx-11	FIRE DEPARTMENT						
100-5100-11	SALARIES/FIRE DEPT.	248,263	235,445	235,445	235,445	263,773	28,328
100-5102-11	OVERTIME WAGES	25,006	10,000	10,000	10,000	10,000	-
100-5103-11	OVERTIME 2 WAGES	12,120	12,860	12,860	12,860	12,860	-
100-5104-11	LONGEVITY PAY	1,646	1,871	1,871	1,871	1,959	88
100-5110-11	WORKERS' COMP. INS./FIRE DEPT.	5,395	8,419	8,419	8,419	9,337	918
100-5115-11	EMPLOYEE HEALTH INS./FIRE DEPT	39,484	31,920	31,920	31,920	31,639	(281)
100-5120-11	UNEMPLOYMENT INS./FIRE DEPT.	1,028	770	770	770	770	-
100-5125-11	FICA AND MEDICARE/FIRE DEPT.	21,368	17,654	17,654	17,654	19,828	2,174
100-5130-11	RETIREMENT BENEFITS/FIRE DEPT.	48,118	36,279	36,279	36,279	41,791	5,512
100-5131-11	LIFE INS/FIRE DEPT.	408	297	297	297	297	-
100-5140-11	VOLUNTEER FIREMAN RETIRED	3,300	27,000	27,000	3,000	3,000	(24,000)
100-5145-11	VOLUNTEER FIREMAN ACTIVE	27,000	-	-	-	27,000	27,000
100-5150-11	VOLUNTEER WORKERS COMP.	-	-	-	-	150	150
100-5155-11	VOLUNTEER F.D. INC.	-	-	-	-	-	-
100-6450-11	VOLUNTARY WITHHOLDING EXP/INT	1,626	1,860	1,860	1,860	1,860	-
100-8615-11	FEMA/TIFMUS EXPENSE	3,668	100	100	100	-	(100)
	Personnel Services	438,429	384,475	384,475	360,475	424,264	39,789
100-5260-11	PROTECTIVE/SAFETY GEAR	980	3,000	3,000	3,000	4,500	1,500
100-5290-11	UNIFORM ALLOWANCE	1,883	2,200	2,200	2,200	2,200	-
100-5315-11	FUEL EXPENSE / FIRE DEPT.	10,471	8,500	8,500	8,500	8,500	-
	Materials and Supplies	13,333	13,700	13,700	13,700	15,200	1,500
100-5160-11	REGULAR MAINTENANCE	6,548	6,000	6,000	6,000	6,000	-
100-5170-11	EQUIPMENT MAINTENANCE	12,683	16,000	16,000	16,000	15,000	(1,000)
100-5177-11	BUILDING MAINTENANCE	3,109	5,000	5,000	5,700	6,500	1,500
100-5250-11	UTILITIES/CITY OF COLEMAN	10,538	5,000	5,000	6,000	6,200	1,200
100-6750-11	ATMOS (GAS) BLDG.	1,474	1,900	1,900	1,900	1,900	-
100-8610-11	GRANT EXPENSE	-	-	-	-	-	-
910-6500-11	DEPRECIATION EXPENSE	-	-	-	-	-	-
	Purchased Property Services	34,352	33,900	33,900	35,600	35,600	1,700
100-5220-11	INSURANCE/BUILDING	3,564	3,653	3,653	3,700	3,800	147
100-5221-11	VEHICLE INSURANCE	9,144	9,373	9,373	9,805	9,850	477
100-6205-11	INSURANCE REPAIR - FD	1,705	-	-	-	-	-
100-6700-11	TELEPHONE EXPENSE	2,843	2,500	2,500	2,500	2,550	50
100-7173-11	INTERNET - FIRE DEPT.	143	140	140	140	140	-
	Other Purchased Property	17,399	15,666	15,666	16,145	16,340	674
100-5151-11	LEGAL SERVICES	-	250	250	250	250	-
100-5180-11	LEGAL NOTICES	-	50	50	50	50	-
100-5270-11	TRAINING MATERIALS AND SCHOOLS	12,558	9,000	9,000	9,000	10,000	1,000
100-5280-11	FIRE PREVENTION EXPENSES	-	200	200	200	200	-

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-
				AMENDED Budget	2019 REVISED		
100-5285-11	FIRE MARSHALL EXPENSE	582	750	750	750	750	-
100-8950-11	FIRE PREVENTION DONATIONS EXPE	-	-	-	-	-	-
	Professional/Technical Service	13,140	10,250	10,250	10,250	11,250	1,000
100-6400-11	CAPITAL OUTLAY	-	-	-	-	-	-
100-6401-11	CAPITAL IMPROVEMENT	-	-	-	10,000	-	-
100-7174-11	F.D. PHONE IMPROVEMENT	-	-	-	-	-	-
	Capital Outlay	-	-	-	10,000	-	-
	Lease Purchase Principal						
	Lease Purchase Interest						
	Debt Service	-	-	-	-	-	-
100-xxxx-11	FIRE DEPARTMENT	516,653	457,991	457,991	446,170	502,654	44,663

GENERAL FUND
100-xxxx-15

ANIMAL CONTROL

ADOPTED

2020

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.

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
ANIMAL CONTROL OFFICER	1 -	NA	33,051 -
	<hr/>		<hr/>
TOTAL	1		\$ 33,051

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
100-xxxx-15	ANIMAL CONTROL							
100-5100-15	ANIMAL CONTROL-SALARY	32,988	33,051	33,051	33,051	33,051	-	
100-5102-15	OVERTIME WAGES	1,454	320	320	320	320	-	
100-5104-15	LONGEVITY PAY	836	884	884	884	932	48	
100-5110-15	WORKERS COMP/ANIMAL CONTROL	895	1,928	1,928	1,928	1,930	2	
100-5115-15	EMPLOYEE HEALTH/ANIMAL CONTROL	7,984	7,093	7,093	7,093	7,031	(62)	
100-5120-15	UNEMPLOYMENT INS./ANIMAL CONTR	163	171	171	171	171	-	
100-5125-15	FICA & MEDICARE/ANIMAL CONTR	2,660	2,621	2,621	2,621	2,624	3	
100-5130-15	RETIREMENT BENEFITS/A.C.	6,087	5,666	5,666	5,666	5,794	128	
100-5131-15	LIFE INS/ANIMAL CONTROL	67	57	57	57	57	-	
	Personnel Services	53,134	51,791	51,791	51,791	51,910	119	
100-5290-15	UNIFORMS- ACO	170	200	200	200	200	-	
100-5315-15	FUEL EXPENSE / ANIMAL CONTROL	1,057	800	800	800	1,100	300	
	Materials and Supplies	1,227	1,000	1,000	1,000	1,300	300	
100-5160-15	REGULAR MAINTENANCE/ACO	1,235	1,400	1,400	1,400	1,550	150	
100-5170-15	EQUIPMENT MAINTENANCE-ACO	70	1,000	1,000	1,000	1,000	-	
100-6750-15	ATMOS EXPENSE/ANIMAL CONTROL	1,823	1,600	1,600	1,600	1,500	(100)	
	Purchased Property Services	3,128	4,000	4,000	4,000	4,050	50	
100-6700-15	TELEPHONE EXPENSE	860	1,180	1,180	1,180	1,000	(180)	
100-7173-15	INTERNET EXPENSE - A.C.	143	140	140	140	140	-	
	Other Purchased Property	1,002	1,320	1,320	1,320	1,140	(180)	
100-5150-15	LEGAL SERVICES	-	-	-	-	-	-	
100-5155-15	EUTHANSIA EXPENSES	1,833	1,600	1,600	1,600	1,600	-	
100-5180-15	LEGAL NOTICES	-	50	50	50	50	-	
100-5270-15	SCHOOLS & WORKSHOPS	298	600	600	600	600	-	
	Professional/Technical Service	2,130	2,250	2,250	2,250	2,250	-	
100-6400-15	CAPITAL OUTLAY/ACO	-	-	-	-	-	-	
	Capital Outlay	-	-	-	-	-	-	
100-xxxx-15	ANIMAL CONTROL	60,622	60,361	60,361	60,361	60,650	289	

GENERAL FUND
100-xxxx-16

MUNICIPAL COURT

ADOPTED 2020

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.

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
MUNICIPAL JUDGE	1	N/A	\$ 45,000
	<hr/>		<hr/>
TOTAL	1		\$ 45,000

CITY OF COLEMAN
2020 ADOPTED BUDGET

Account Number	Description	2019					Dollar Change +/-	Comments
		2018 Actual	2019 Adopted	AMENDED Budget	2019 REVISED	2020 ADOPTED		
100-xxxx-16	MUNICIPAL COURT							
100-5100-16	SALARIES/MUNICIPAL COURT	52,216	55,705	55,705	55,705	44,990	(10,715)	
100-5104-16	LONGEVITY PAY	232	398	398	398	-	(398)	
100-5110-16	WORKERS COMP. INS/MUN. CT	1,506	252	252	252	203	(49)	
100-5115-16	EMPLOYEE HEALTH/MUN. COURT	13	7,093	7,093	7,093	7,031	(62)	
100-5120-16	UNEMPLOYMENT INS./MUN. COURT	162	333	333	333	857	524	
100-5125-16	FICA AND MEDICARE/MUN. COURT	3,875	4,292	4,292	4,292	3,449	(843)	
100-5130-16	RETIREMENT BENEFITS/MUN. COURT	8,268	9,279	9,279	9,279	7,616	(1,663)	
100-5131-16	LIFE INS/MUNICIPAL COURT	95	161	161	161	80	(81)	
	Personnel Services	66,368	77,513	77,513	77,513	64,226	(13,287)	
100-5190-16	CREDIT CARD CHARGES	1,067	500	500	500	250	(250)	
100-6010-16	SUPPLIES	-	-	-	-	-	-	
	Materials and Supplies	1,067	500	500	500	250	(250)	
100-5160-16	REGULAR MAINTENANCE	884	500	500	500	730	230	
100-5170-16	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	
100-5197-16	COURT TECHNOLOGY EXPENSE	23,298	-	-	-	500	500	
	Purchased Property Services	24,181	500	500	500	1,230	730	
100-6700-16	TELEPHONE EXPENSE	966	980	980	980	980	-	
100-7173-16	INTERNET EXPENSE	143	140	140	140	140	-	
	Other Purchased Property	1,109	1,120	1,120	1,120	1,120	-	
100-5135-16	BUILDING SECURITY EXPENSE	7,054	-	-	-	500	500	
100-5145-16	PROFESSIONAL LEGAL SERVICES	3,150	2,800	2,800	2,800	3,000	200	
100-5150-16	MC OMNIBASE EXPENSE	-	-	-	-	500	500	
100-5152-16	MC RESTITUTION EXPENSE	-	-	-	-	-	-	
100-5180-16	COURT COSTS TO STATE	11,351	12,000	12,000	12,000	20,000	8,000	
NEED ACCT#	MC FINES SENT TO STATE					-	-	
NEED ACCT#	TRUANCY COURT EXPENSE					200	200	
100-5181-16	LEGAL NOTICES	-	50	50	50	-	(50)	
100-5182-16	COLLECTION AGENCY EXPENSE	2,193	4,000	4,000	4,000	5,000	1,000	
100-5185-16	SOFTWARE MAINTENANCE/MUN. CT.	-	4,300	4,300	4,300	4,300	-	
100-5270-16	TRAINING WORKSHOPS	1,048	1,200	1,200	1,200	1,200	-	
	Professional/Technical Service	24,795	24,350	24,350	24,350	34,700	10,350	
100-6400-16	CAPITAL OUTLAY	-	-	-	-	-	-	
	Capital Outlay	-	-	-	-	-	-	
100-xxxx-16	MUNICIPAL COURT	117,520	103,983	103,983	103,983	101,526	(2,457)	

GENERAL FUND
100-xxxx-08

STREET MAINTENANCE

ADOPTED 2020

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.

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
SUPERVISOR	1		\$ 45,760
HEAVY EQUIPMENT OPERATOR	2		\$ 62,108
EQUIPMENT OPERATOR	2		\$ 49,920
			<hr/>
TOTAL	5		\$ 157,788

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2019			2020	Dollar Change +/-	Comments
		2018 Actual	2019 Adopted	AMENDED Budget			
100-xxxx-08	STREET MAINTENANCE						
100-5100-08	SALARIES/STREET	154,082	158,330	158,330	158,330	157,789	(541)
100-5102-08	OVERTIME WAGES	174	600	600	3,000	600	-
100-5104-08	LONGEVITY PAY	2,072	2,068	2,068	2,068	2,152	84
100-5110-08	WORKERS COMPENSATION INS./STR.	5,095	16,906	16,906	16,906	16,858	(48)
100-5115-08	EMPLOYEE HEALTH/STREET	37,572	35,467	35,467	35,467	35,155	(312)
100-5120-08	UNEMPLOYMENT INS./STREET	899	855	855	855	855	-
100-5125-08	FICA AND MEDICARE/STREET	12,181	12,316	12,316	12,316	12,281	(35)
100-5130-08	RETIREMENT BENEFITS/STREET	26,214	26,629	26,629	26,629	27,115	486
100-5131-08	LIFE INS/STREET	370	269	269	269	269	-
100-8615-08	FEMA EXPENSE	-	-	-	4,960	-	-
	Personnel Services	238,659	253,440	253,440	260,800	253,074	(366)
100-5290-08	UNIFORM EXPENSE	985	1,000	1,000	1,000	1,250	250
100-5315-08	FUEL EXPENSE / STREET	16,051	15,500	15,500	15,500	16,000	500
100-5165-08	JANITORIAL EXPENSE	101	250	250	250	200	(50)
	Materials and Supplies	17,136	16,750	16,750	16,750	17,450	700
100-5160-08	REGULAR MAINTENANCE	11,512	9,000	9,000	9,000	10,000	1,000
100-5170-08	EQUIPMENT MAINTENANCE	26,491	30,000	30,000	30,000	30,000	-
100-5173-08	DITCH MAINTENANCE	-	5,000	5,000	5,000	5,000	-
100-5177-08	STATION 2 MAINTENANCE	26	250	250	250	250	-
100-5210-08	HOUSE-DEMOLITION	-	10,000	10,000	2,000	10,000	-
100-5211-08	4B HOUSE DEMO GRANT	-	-	-	-	-	-
100-6010-08	ROAD MATERIALS	143,879	139,000	139,000	139,000	250,000	111,000
100-6200-08	BAD DEBT WRITE-OFF	106	150	150	150	150	-
100-6620-08	CATERPILLAR LEASE	-	-	-	-	-	-
100-6750-08	ATMOS EXPENSE	582	580	580	580	580	-
	Purchased Property Services	182,595	193,980	193,980	185,980	305,980	112,000
100-5220-08	INSURANCE - TML	8,882	9,104	9,104	9,104	9,150	46
100-6205-08	INSURANCE REPAIR	8,273	-	-	-	-	-
100-6700-08	TELEPHONE EXPENSE	1,211	1,200	1,200	1,200	1,200	-
100-7173-08	INTERNET - STREET	143	140	140	140	140	-
	Other Purchased Property	18,509	10,444	10,444	10,444	10,490	46
100-5132-08	CISD CONTRACT WORK	-	-	-	-	-	-
100-5150-08	ENGINEERING	-	-	-	-	-	-
100-5151-08	LEGAL SERVICES	-	-	-	-	-	-
100-5180-08	LEGAL NOTICES	-	50	50	50	50	-
100-5270-08	WORKSHOPS AND TRAINING	393	500	500	500	500	-
	Professional/Technical Service	393	550	550	550	550	-
100-6400-08	CAPITAL OUTLAY	-	-	-	-	173,750	173,750
100-6401-08	CAPITAL IMPROVEMENT	-	-	-	-	-	-
100-7174-08	CITY MATCH DOWNTOWN REVITAL	16,875	-	-	8,200	-	-
100-7175-08	DOWNTOWN REVITALIZATION	146,322	-	-	52,668	-	-
	Capital Outlay	163,197	-	-	60,868	173,750	173,750
100-6620-08	CATERPILLAR LEASE	-	-	-	-	-	-
100-6510-08	DEBT SERVICE/ STREET SWEEPER	25,444	25,480	25,480	25,480	25,480	-

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018	2019	2019	2019	2020	Dollar	Comments
		Actual	Adopted	AMENDED Budget	REVISED	ADOPTED	Change +/-	
	Debt Service	25,444	25,480	25,480	25,480	25,480	-	
100-xxxx-08	STREET MAINTENANCE	<u>645,933</u>	<u>500,644</u>	<u>500,644</u>	<u>560,871</u>	<u>786,774</u>	<u>286,130</u>	

GENERAL FUND
100-xxxx-09

HEALTH AND SANITATION

ADOPTED

2020

FUNCTION:

THE DEPARTMENT WORKS TO REDUCE INSECT AND WEED INFESTATION

EMPLOYEE TITLE

ADOPTED
BUDGET

GRADE

ANNUAL
SALARY

TOTAL

0

\$

-

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2019			2020	Dollar Change +/-	Comments
		2018 Actual	2019 Adopted	AMENDED Budget			
100-xxxx-09	HEALTH AND SANITATION						
	Salaries - Wages						
	Personnel Services	-	-	-	-	-	-
100-5315-09	FUEL EXPENSE / HEALTH & SANIT	-	400	400	400	400	-
	Materials and Supplies	-	400	400	400	400	-
100-5160-09	REGULAR MAINTENANCE	1,525	5,000	5,000	8,000	8,000	3,000
100-5170-09	EQUIPMENT MAINTENANCE	41	2,000	2,000	2,000	2,500	500
	Purchased Property Services	1,565	7,000	7,000	10,000	10,500	3,500
100-5220-09	INSURANCE - TML	341	350	350	350	350	-
	Other Purchased Property	341	350	350	350	350	-
100-5150-09	LEGAL SERVICES	-	-	-	-	-	-
100-5180-09	LEGAL NOTICES	-	50	50	50	50	-
100-5270-09	TRAINING MATERIALS & SCHOOLS	110	400	400	400	400	-
	Professional/Technical Service	110	450	450	450	450	-
	Information Technology						
	Machinery and Equipment						
	Capital Outlay	-	-	-	-	-	-
100-xxxx-09	HEALTH AND SANITATION	2,017	8,200	8,200	11,200	11,700	3,500

GENERAL FUND
100-xxxx-12

CITY PARKS

ADOPTED 2020

FUNCTION:

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

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

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-
				AMENDED Budget	2019 REVISED		
100-xxxx-12	CITY PARKS						
100-5100-12	SALARIES/CITY PARK	107,367	103,854	103,854	103,854	103,854	-
100-5102-12	OVERTIME WAGES	1,885	500	500	500	500	-
100-5104-12	LONGEVITY PAY	2,848	1,647	1,647	1,647	1,791	144
100-5110-12	WORKERS COMP. INSURANCE/PARK	2,745	4,442	4,442	4,442	4,448	6
100-5115-12	EMPLOYEE HEALTH INS./PARK	23,110	21,280	21,280	21,280	21,093	(187)
100-5120-12	UNEMPLOYMENT INSURANCE/PARK	547	513	513	513	513	-
100-5125-12	FICA AND MEDICARE/PARK	8,507	8,109	8,109	8,109	8,120	11
100-5130-12	RETIREMENT BENEFITS/PARK	18,824	17,533	17,533	17,533	17,928	395
100-5131-12	LIFE INS/PARK	217	176	176	176	176	-
	Personnel Services	166,049	158,054	158,054	158,054	158,423	369
100-5260-12	YOUTH SUMMER PROGRAMS	-	-	-	-	-	-
100-5290-12	UNIFORM EXPENSE	600	600	600	600	600	-
100-5315-12	FUEL EXPENSE / PARK	5,257	4,500	4,500	4,500	4,500	-
100-8610-12	GRANT EXPENSE PARK	2,500	-	-	-	-	-
	Materials and Supplies	8,357	5,100	5,100	5,100	5,100	-
100-5160-12	REGULAR MAINTENANCE	6,128	6,000	6,000	6,000	6,000	-
100-5170-12	EQUIPMENT MAINTENANCE	2,605	5,000	5,000	5,000	5,000	-
100-5177-12	STATION 2 MAINTENANCE	-	250	250	250	200	(50)
100-5185-12	PAVILION DEPOSIT REIMBURSEMENT	-	2,000	2,000	2,000	2,750	750
100-5210-12	HOUSE CLEAN-UP EXP/CITY	-	5,000	5,000	-	5,000	-
100-5270-12	FAMILY CENTER EXP./UTILITIES	2,271	1,000	1,000	1,000	3,300	2,300
100-7174-12	MEMORY LAKE EXPENSES	-	-	-	-	-	-
910-6500-12	DEPRECIATION EXPENSE	-	-	-	-	-	-
	Purchased Property Services	11,004	19,250	19,250	14,250	22,250	3,000
100-5165-12	JANITORIAL EXPENSE	475	750	750	750	500	(250)
100-5220-12	INSURANCE - TML	2,939	3,020	3,020	3,020	3,150	130
100-6205-12	INSURANCE REPAIR -PARK	-	-	-	-	-	-
100-6700-12	TELEPHONE EXPENSE	1,030	950	950	950	500	(450)
100-7173-12	INTERNET/PARK	143	140	140	140	140	-
	Other Purchased Property	4,586	4,860	4,860	4,860	4,290	(570)
100-5150-12	LEGAL SERVICES	-	-	-	-	-	-
100-5180-12	LEGAL NOTICES	-	50	50	50	50	-
	Professional/Technical Service	-	50	50	50	50	-
100-6400-12	CAPITAL OUTLAY-PICKUP	-	-	-	-	25,000	25,000
100-6415-12	CAPITAL IMPROVEMENT	-	-	-	-	-	-
100-6510-12	DEBT SERVICE/MOWER	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	25,000	25,000

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-
				AMENDED Budget	2019 REVISED		
	Lease Purchase Principal						-
	Lease Purchase Interest						-
	Debt Service	-	-	-	-	-	-
	Operating Supplies	-	-	-	-	-	-
	Minor Equipment/Small Tools	-	-	-	-	-	-
	Materials and Supplies	-	-	-	-	-	-
	Grant	-	-	-	-	-	-
100-xxxx-12	CITY PARKS	189,997	187,314	187,314	182,314	215,113	27,799

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019 AMENDED Budget	2019 REVISED	2020 ADOPTED	Dollar Change +/-
100-xxxx-13	CITY PARK POOL						
100-5100-13	SALARIES/POOL	10,109	14,525	14,525	14,525	14,350	(175)
100-5110-13	WORKERS COMP. INS./POOL	2,238	612	612	612	604	(8)
100-5120-13	UNEMPLOYMENT INS/SWIM POOL	63	276	276	276	273	(3)
100-5125-13	FICA & MEDICARE/SWIM POOL	773	1,111	1,111	1,111	1,098	(13)
	Personnel Services	13,183	16,524	16,524	16,524	16,325	(199)
100-5150-13	LEGAL SERVICES	-	-	-	-	-	-
100-5180-13	LEGAL NOTICES	-	50	50	50	50	-
100-5195-13	CONCESSIONS	2,744	2,200	2,200	2,200	2,500	300
	Materials and Supplies	2,744	2,250	2,250	2,250	2,550	300
100-5160-13	REGULAR MAINTENANCE	6,495	8,000	8,000	8,000	9,000	1,000
100-5170-13	EQUIPMENT MAINTENANCE	488	3,200	3,200	3,200	3,200	-
100-5250-13	UTILITIES	7,460	4,000	4,000	4,000	4,250	250
	Purchased Property Services	14,442	15,200	15,200	15,200	16,450	1,250
	Communications	-	-	-	-	-	-
100-6205-13	INSURANCE REPAIR - POOL	-	-	-	-	-	-
100-6700-13	TELEPHONE EXPENSE/POOL	82	-	-	-	-	-
	Other Purchased Property	82	-	-	-	-	-
100-5270-13	SCHOOLS WORKSHOPS	750	1,100	1,100	1,100	500	(600)
	Professional/Technical Service	750	1,100	1,100	1,100	500	(600)
100-6400-13	CAPITAL OUTLAY	-	-	-	-	-	-
	Machinery and Equipment	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
100-xxxx-13	Parks - Swimming Pool	31,201	35,074	35,074	35,074	35,825	751

GENERAL FUND
100-xxxx-10

EDC

ADOPTED

2020

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.

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

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
100-xxxx-10	EDC							
100-5100-10	SALARIES/EDC	-	-	-	52,500	70,000	70,000	
100-5102-10	OVERTIME	-	-	-	-	-	-	
100-5104-10	LONGEVITY/EDC	-	-	-	400	500	500	
100-5110-10	WORKERS COMP INS	-	-	-	35	50	50	
100-5115-10	EMPLOYEE HEALTH INS	-	-	-	5,764	7,684	7,684	
100-5120-10	UNEMPLOYMENT INSURANCE	-	-	-	35	50	50	
100-5125-10	FICA AND MEDICARE/EDC	-	-	-	3,796	5,356	5,356	
100-5130-10	RETIREMENT BENEFITS	-	-	-	8,772	10,500	10,500	
100-5131-10	LIFE INS/EDC	-	-	-	-	-	-	
	Personnel Services	-	-	-	71,302	94,140	94,140	
	Office Supplies							
	Materials and Supplies	-	-	-	-	-	-	
100-5160-10	REGULAR MAINTENANCE	-	-	-	1,200	1,500	1,500	
	Purchased Property Services	-	-	-	1,200	1,500	1,500	
	Communications							
	Other Purchased Property	-	-	-	-	-	-	
	Official/Administrative							
	Professional/Technical Service	-	-	-	-	-	-	
	Information Technology							
	Capital Outlay	-	-	-	-	-	-	
100-xxxx-10	EDC	-	-	-	72,502	95,640	95,640	

GENERAL FUND
100-xxxx-14

INSPECTIONS

ADOPTED 2020

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

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.

TOTAL

0

\$

-

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
100-xxxx-14	INSPECTIONS							
	Salaries - Wages							
	Overtime							
	Personnel Services	-	-	-	-	-	-	
100-5180-14	POSTAGE EXPENSE	-	100	100	100	100	-	
100-5315-14	FUEL EXPENSE	-	250	250	250	250	-	
	Materials and Supplies	-	350	350	350	350	-	
100-5160-14	REGULAR MAINTENANCE	1,128	1,000	1,000	5,000	2,500	1,500	
100-5170-14	EQUIPMENT MAINTENANCE	180	-	-	-	-	-	
	Purchased Property Services	1,308	1,000	1,000	5,000	2,500	1,500	
100-5220-14	INSURANCE	-	-	-	-	-	-	
100-6700-14	TELEPHONE EXPENSE	765	500	500	500	500	-	
100-7173-14	INTERNET EXPENSE	143	140	140	140	99	(41)	
	Other Purchased Property	908	640	640	640	599	(41)	
100-5145-14	PROFESSIONAL SERVICES	1,310	1,500	1,500	1,500	1,500	-	
100-5150-14	LEGAL SERVICES	-	-	-	-	1,500	1,500	
100-5181-14	LEGAL NOTICES	-	50	50	50	50	-	
100-5270-14	SCHOOLS WORKSHOPS	615	500	500	500	1,000	500	
100-6600-14	SAFETY COMMITTEE	-	-	-	-	-	-	
	Professional/Technical Service	1,925	2,050	2,050	2,050	4,050	2,000	
100-5155-14	SOFTWARE/GIS	-	5,800	5,800	5,800	5,500	(300)	
100-6400-14	CAPITAL OUTLAY	-	-	-	-	-	-	
	Capital Outlay	-	5,800	5,800	5,800	5,500	(300)	
100-xxxx-14	INSPECTIONS	4,141	9,840	9,840	13,840	12,999	3,159	

GENERAL FUND
100-xxxx-17

CEMETERY

ADOPTED 2020

FUNCTION:

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

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
SUPERVISOR	1		\$ 45,781
MAINTENANCE WORKER	2		\$ 49,920
PART TIME	3		\$ 11,610
	<hr/>		<hr/>
TOTAL	6		\$ 107,311

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Column2
				AMENDED Budget	2019 REVISED			
100-xxxx-17	CEMETERY							
100-5100-17	SALARIES/CEMETERY	102,571	105,802	105,802	105,802	107,311	1,509	
100-5102-17	OVERTIME WAGES	7,832	6,000	6,000	6,000	6,000	-	
100-5104-17	LONGEVITY PAY	2,300	2,390	2,390	2,390	2,298	(92)	
100-5110-17	WORKERS COMP. INS./CEMETERY	3,135	7,487	7,487	7,487	7,585	98	
100-5115-17	EMPLOYEE HEALTH INS/CEMETERY	23,107	21,280	21,280	21,280	21,093	(187)	
100-5120-17	UNEMPLOYMENT INS./CEMETERY	585	705	705	705	734	29	
100-5125-17	FICA AND MEDICARE/CEMETERY	8,609	8,736	8,736	8,736	8,844	108	
100-5130-17	RETIREMENT BENEFITS/CEMETERY	17,186	17,217	17,217	17,217	17,544	327	
100-5131-17	LIFE INS/CEMETERY	181	161	161	161	161	-	
	Personnel Services	165,505	169,778	169,778	169,778	171,570	1,792	
100-5290-17	UNIFORM EXPENSE	392	600	600	600	600	-	
100-5315-17	FUEL EXPENSE / CEMETERY	4,630	3,500	3,500	3,500	3,500	-	
	Materials and Supplies	5,022	4,100	4,100	4,100	4,100	-	
100-5160-17	REGULAR MAINTENANCE	5,802	5,000	5,000	5,000	5,000	-	
100-5170-17	EQUIPMENT MAINTENANCE	3,183	6,000	6,000	6,000	6,000	-	
100-5250-17	WATER USED	2,672	1,500	1,500	1,500	1,500	-	
100-5260-17	CEMETERY BEAUTIFICATION EXPENSE	17,594	-	-	-	189	189	
100-6420-17	ROAD REPAIR EXPENSE	2,612	4,000	4,000	4,000	4,000	-	
100-6750-17	ATMOS EXPENSE	650	650	650	650	600	(50)	
100-7150-17	CEMETERY END. CURBING	-	-	-	-	-	-	
910-6500-17	DEPRECIATION EXPENSE	-	-	-	-	-	-	
	Purchased Property Services	32,512	17,150	17,150	17,150	17,289	139	
100-5220-17	INSURANCE	2,488	2,550	2,550	2,550	2,550	-	
100-6700-17	TELEPHONE EXPENSE	1,267	1,340	1,340	1,340	1,200	(140)	
100-7173-17	INTERNET-CEMETERY	-	-	-	-	-	-	
	Other Purchased Property	3,755	3,890	3,890	3,890	3,750	(140)	
100-5132-17	CISD CONTRACT WORK	-	-	-	-	-	-	
100-5150-17	LEGAL SERVICES	300	500	500	500	500	-	
100-5180-17	LEGAL NOTICES	-	50	50	50	-	(50)	
100-5185-17	ASSOCIATION DUES	-	-	-	-	-	-	
	Professional/Technical Service	300	550	550	550	500	(50)	
100-6400-17	CAPITAL OUTLAY	-	-	-	-	41,250	41,250	
100-6410-17	CAPITAL OUTLAY -CEM. ENDOWMENT	7,414	9,183	9,183	7,000	9,000	(183)	
100-6415-17	CAPITAL IMPROVEMENTS	12,784	-	-	-	-	-	
	Capital Outlay	20,198	9,183	9,183	7,000	50,250	41,067	
100-xxxx-17	CEMETERY	227,291	204,651	204,651	202,468	247,459	42,808	

GENERAL FUND
100-xxxx-18

LIBRARY

ADOPTED

2020

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.

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
HEAD LIBRARIAN	1	N/A	22,651
ASST. LIBRARIAN/CLERK	1		18,720
PART TIME LIBRARIAN	2	-	12,480
	<hr/>		<hr/>
TOTAL	4		\$ 53,851

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
100-xxxx-18	Library							
100-5100-18	SALARIES/LIBRARY	56,442	53,851	53,851	53,851	53,851	-	
100-5104-18	LONGEVITY PAY	3,476	3,631	3,631	3,631	2,779	(852)	
100-5110-18	WORKERS COMP. INS./LIBRARY	1,190	299	299	299	294	(5)	
100-5115-18	EMPLOYEE HEALTH INS./LIBRARY	15,234	14,187	14,187	14,187	14,062	(125)	
100-5120-18	UNEMPLOYMENT INS./LIBRARY	427	513	513	513	513	-	
100-5125-18	FICA AND MEDICARE/LIBRARY	3,894	4,397	4,397	4,397	4,332	(65)	
100-5130-18	RETIREMENT BENEFITS/LIBRARY	8,021	7,263	7,263	7,263	7,433	170	
100-5131-18	LIFE INS/LIBRARY	97	90	90	90	90	-	
	Personnel Services	88,782	84,231	84,231	84,231	83,354	(877)	
100-5260-18	SUMMER READING PROGRAM	-	-	-	-	-	-	
100-6020-18	BOOKS PERIODICALS	8,211	9,000	9,000	9,000	9,000	-	
100-8609-18	COUNTY TO LIBRARY EXPENSE	3,808	4,000	4,000	4,000	4,000	-	
100-8610-18	TOCKER GRANT EXPENSE	3,014	-	-	-	-	-	
100-8618-18	UNIV. OF NORTH TEXAS GRANT EXP	-	-	-	-	-	-	
100-8620-18	HANCHER LIBRARY GRANT EXPENSE	-	-	-	-	-	-	
100-8622-18	TX BOOK FESTIVAL GRANT EXPENSE	-	-	-	-	-	-	
100-8623-18	INTER-LIBRARY POSTAGE	531	300	300	300	300	-	
	Materials and Supplies	15,564	13,300	13,300	13,300	13,300	-	
100-5160-18	REGULAR MAINTENANCE	3,642	3,500	3,500	3,500	4,000	500	
100-5170-18	EQUIPMENT MAINTENANCE	1,015	2,500	2,500	14,425	2,500	-	
100-5177-18	BUILDING MAINTENANCE	1,030	1,000	1,000	1,000	1,000	-	
100-5186-18	COMMUNITY RM REIMBURSEMENT	-	-	-	-	-	-	
100-5250-18	UTILITIES	16,449	11,500	11,500	11,500	11,500	-	
100-5310-18	COPIER RENTAL	2,532	2,500	2,500	2,500	2,500	-	
100-8617-18	COLEMAN CO. FOUNDATION EXPENSE	-	-	-	-	-	-	
100-8950-18	DONATIONS EXPENDED	804	1,200	1,200	1,200	1,200	-	
910-6500-18	DEPRECIATION EXPENSE	-	-	-	-	-	-	
	Purchased Property Services	25,472	22,200	22,200	34,125	22,700	500	
100-5165-18	JANITORIAL EXPENSE	978	600	600	600	350	(250)	
100-5220-18	INSURANCE	3,743	3,840	3,840	3,840	4,067	227	
100-6205-18	INSURANCE REPAIR- LIBRARY	-	-	-	-	-	-	
100-6700-18	TELEPHONE EXPENSES	1,875	1,880	1,880	1,880	1,800	(80)	
100-7173-18	INTERNET EXPENSE	807	850	850	850	850	-	
100-8619-18	J FRANK DOBIE AWARD EXPENSE	-	-	-	-	-	-	
	Other Purchased Property	7,404	7,170	7,170	7,170	7,067	(103)	
100-5150-18	LEGAL SERVICES	-	-	-	-	-	-	
100-5180-18	LEGAL NOTICES	-	50	50	50	50	-	
100-5185-18	ASSOCIATION DUES/LIBRARY	300	300	300	300	300	-	
100-5270-18	WORKSHOPS TRAINING	-	2,000	2,000	2,000	2,000	-	
	Professional/Technical Service	300	2,350	2,350	2,350	2,350	-	
100-5320-18	LIBRARY EXPANSION/CONSTRUCTION	-	-	-	-	-	-	
100-6400-18	CAPITAL OUTLAY	-	-	-	3,150	-	-	
100-6415-18	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
	Capital Outlay	-	-	-	3,150	-	-	
100-xxxx-18	Library	<u>137,522</u>	<u>129,251</u>	<u>129,251</u>	<u>144,326</u>	<u>128,771</u>	<u>(480)</u>	

GENERAL FUND
100-xxx-19

CODE ENFORCEMENT

ADOPTED 2020

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.

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
CODE COMPLIANCE OFFICER	1		\$ 29,494
<hr/>			
TOTAL	1		\$ 29,494

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
100-xxxx-19	CODE ENFORCEMENT							
100-5100-19	CODE COMPLIANCE SALARY	29,226	29,494	29,494	29,494	29,494	-	
100-5102-19	OVERTIME WAGES	903	1,000	1,000	1,000	1,000	-	
100-5104-19	LONGEVITY PAY	148	202	202	202	250	48	
100-5110-19	WORKERS COMP/ENVIRONMENTAL	828	1,232	1,232	1,232	1,234	2	
100-5115-19	EMPLOYEE HEALTH/ENVIRONMENTAL	8,599	7,093	7,093	7,093	7,031	(62)	
100-5120-19	UNEMPLOYMENT/ENVIRONMENTAL	162	171	171	171	171	-	
100-5125-19	FICA/MEDIARE-ENVIRONMENTAL	1,957	2,348	2,348	2,348	2,352	4	
100-5130-19	RETIREMENT BENEFITS/ENVIRONMEN	5,351	5,077	5,077	5,077	5,193	116	
100-5131-19	LIFE INS/ENVIRONMENTAL	57	48	48	48	48	-	
	Personnel Services	47,232	46,665	46,665	46,665	46,773	108	
100-5290-19	UNIFORM ALLOWANCE	194	400	400	400	200	(200)	
100-5315-19	FUEL EXPENSE-ENVIRONMENTAL	1,562	1,500	1,500	1,500	1,500	-	
	Materials and Supplies	1,756	1,900	1,900	1,900	1,700	(200)	
100-5160-19	REGULAR MAINTENANCE/ENVIRONMEN	2,306	2,400	2,400	2,400	2,000	(400)	
100-5170-19	EQUIPMENT MAINTENANCE	785	1,000	1,000	1,000	1,000	-	
100-5210-19	HOUSE DEMOLITION	-	-	-	-	-	-	
100-6750-19	ATMOS EXPENSE	-	-	-	-	-	-	
	Purchased Property Services	3,091	3,400	3,400	3,400	3,000	(400)	
100-6700-19	TELEPHONE EXP/ENVIRONMENTAL	268	300	300	300	250	(50)	
100-7173-19	INTERNET /ENVIRONMENTAL	143	140	140	140	140	-	
	Other Purchased Property	410	440	440	440	390	(50)	
100-5150-19	LEGAL SERVICES	1,225	2,000	2,000	2,000	2,500	500	
100-5180-19	LEGAL NOTICES	-	-	-	-	-	-	
100-5270-19	TRAINING MATERIALS & SCHOOLS	1,376	1,500	1,500	1,500	3,000	1,500	
	Professional/Technical Service	2,601	3,500	3,500	3,500	5,500	2,000	
100-6400-19	CAPITAL OUTLAY	-	-	-	-	25,000	25,000	
	Capital Outlay	-	-	-	-	25,000	25,000	
100-xxxx-19	ENVIRONMENTAL OFFICIAL	55,091	55,905	55,905	55,905	82,363	26,458	

INTERFUND TRANSFERS

FROM GENERAL FUND

CITY OF COLEMAN
2020 ADOPTED BUDGET

Account Number	Description	2018 Actual	2019 Adopted	2019 REVISED	2020 ADOPTED	Dollar Change +/-
100-xxxx-05 XFR	Interfund Transfers					
100-5198-05	TRANSFER TO TEXPOOL	-	-	-	-	-
100-7172-05	SALES TAX TO EDC	-	205,000	209,500	205,000	-
100-7173-05	SALES TAX TO 4B	-	205,000	209,500	205,000	-
100-7530-05	TRANSFER TO UTILITY FUND	295,385	-	180,955	181,736	181,736
	Interfund Transfers	295,385	410,000	599,955	591,736	181,736
100-xxxx-05 XFR	Interfund Transfers	295,385	410,000	599,955	591,736	181,736
	TOTAL GENERAL FUND EXPENSES	295,385	410,000	599,955	591,736	181,736

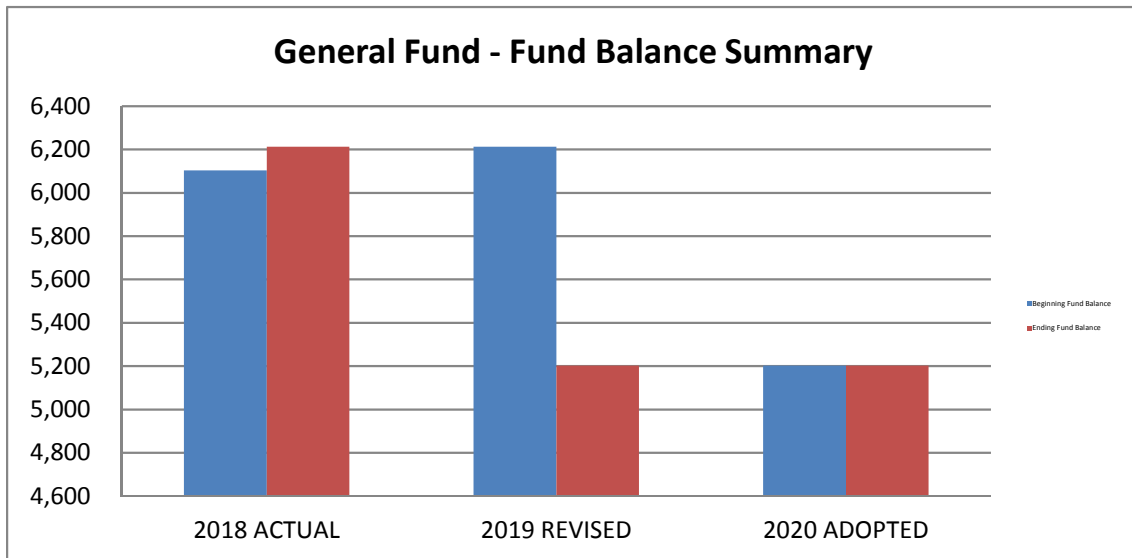
SECTION II

LAW ENFORCEMENT STANDARDS
FUND

CITY OF COLEMAN

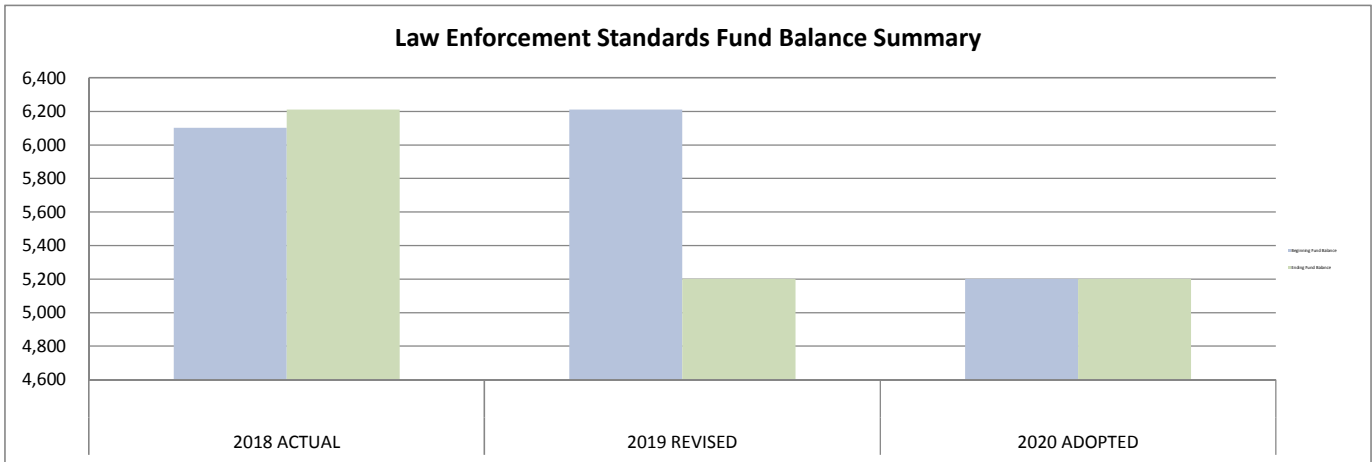
LAW ENFORCEMENT STANDARDS FUND SUMMARY

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
Beginning Fund Balance	6,103	6,212	6,212	5,201
Revenues	1,826	1,000	2,303	1,000
Audit Adjustment	-	-	-	-
Transfers In	-	-	-	-
Total Available	7,929	7,212	8,515	6,201
Expenditures	1,717	1,000	3,314	1,000
Transfers Out	-	-	-	-
Ending Fund Balance	6,212	6,212	5,201	5,201



CITY OF COLEMAN
LAW ENFORCEMENT STANDARDS FUND

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED	Dollar Change + / -
<u>LAW ENFORCEMENT STANDARDS REVENUE</u>					
LAW ENFORCEMENT STANDARDS	1,822	1,000	2,301	1,000	-
INVESTMENT EARNINGS	3	-	2	-	-
TOTAL LAW ENFORCEMENT STANDARDS REVENUE	1,826	1,000	2,303	1,000	-
<u>TRAINING</u>					
Professional/Technical Service	1,717	1,000	3,314	1,000	-
TOTAL LAW ENFORCEMENT STANDARDS EXPENSES	1,717	1,000	3,314	1,000	-
EXCESS OF REVENUES OVER EXPENDITURES	109	-	(1,011)	-	-
<i>Beginning Fund Balance</i>	6,103	6,212	6,212	5,201	
<i>Adjustments</i>	-				
<i>Ending Fund Balance</i>	6,212	6,212	5,201	5,201	



GENERAL FUND
210-xxxx-79

LAW ENFORCEMENT STANDARDS

ADOPTED

2020

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

THERE ARE NO SALARY ITEMS FOR THIS FUND.

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
210-xxxx-78	LAW ENFORCEMENT STND							
210-3330-78	GRANT FUNDS COLLECTED	1,822	1,000	1,000	2,301	1,000	-	
	TRAINING GRANT	1,822	1,000	1,000	2,301	1,000	-	
		-	-	-	-	-	-	
	Charges for Services	-	-	-	-	-	-	
210-3310-78	INTEREST EARNED	3	-	-	2	-	-	
	INVESTMENT EARNINGS	3	-	-	2	-	-	
	RESERVE INJECTION							
	Interfund Transfers	-	-	-	-	-	-	
210-xxxx-78	LAW ENFORCEMENT STND	1,826	1,000	1,000	2,303	1,000	-	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
210-xxxx-79	LAW ENF. STANDARDS EXP.							
	Salaries - Wages	-	-	-	-	-	-	
	Personnel Services	-	-	-	-	-	-	
	Office Supplies	-	-	-	-	-	-	
	Materials and Supplies	-	-	-	-	-	-	
	Vehicle Maintenance & Repair Service	-	-	-	-	-	-	
	Purchased Property Services	-	-	-	-	-	-	
	Communications	-	-	-	-	-	-	
	Other Purchased Property	-	-	-	-	-	-	
210-8610-79	LAW ENFORCEMENT STND. EXPENSES	1,717	1,000	1,000	3,314	1,000	-	
	Professional/Technical Service	1,717	1,000	1,000	3,314	1,000	-	
	Information Technology	-	-	-	-	-	-	
	Capital Outlay	-	-	-	-	-	-	
210-xxxx-79	LAW ENF. STANDARDS EXP.	1,717	1,000	1,000	3,314	1,000	-	

SECTION III

UTILITY FUND

SECTION III

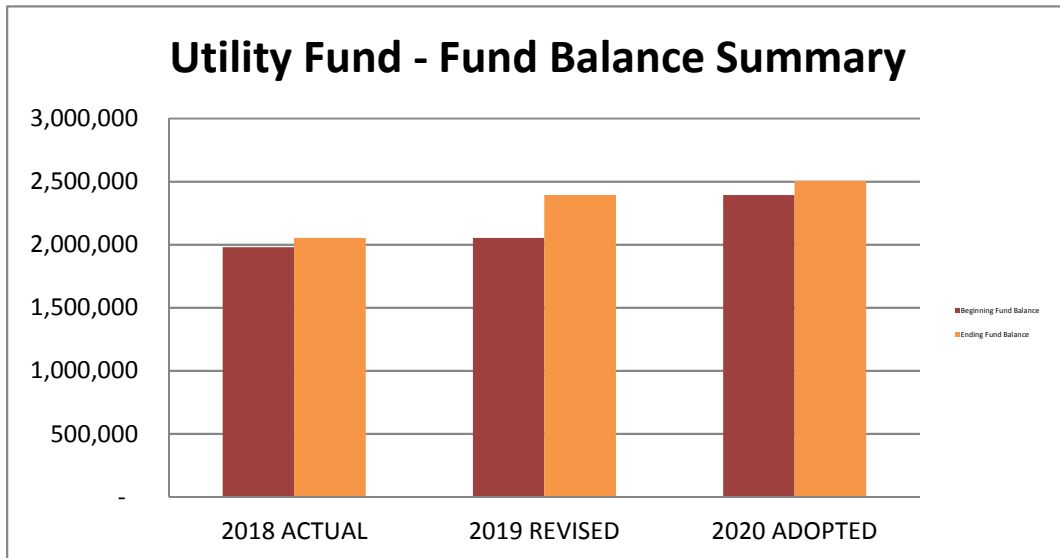
UTILITY SYSTEM FUND

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
Beginning Fund Balance	1,979,397	2,052,221	2,052,221	2,393,359
Revenues	9,257,337	8,067,391	7,069,026	17,305,591
Transfers In	-	-	-	-
Total Available	11,236,734	10,119,612	9,121,247	19,698,950
Expenditures	7,304,665	5,730,678	4,861,806	15,241,104
Audit Adjustment	-	-	-	-
AWA Contractual Payment	-	-	-	-
Transfers Out	1,879,848	1,691,490	1,866,082	1,954,211
Ending Fund Balance	2,052,221	2,697,444	2,393,359	2,503,635

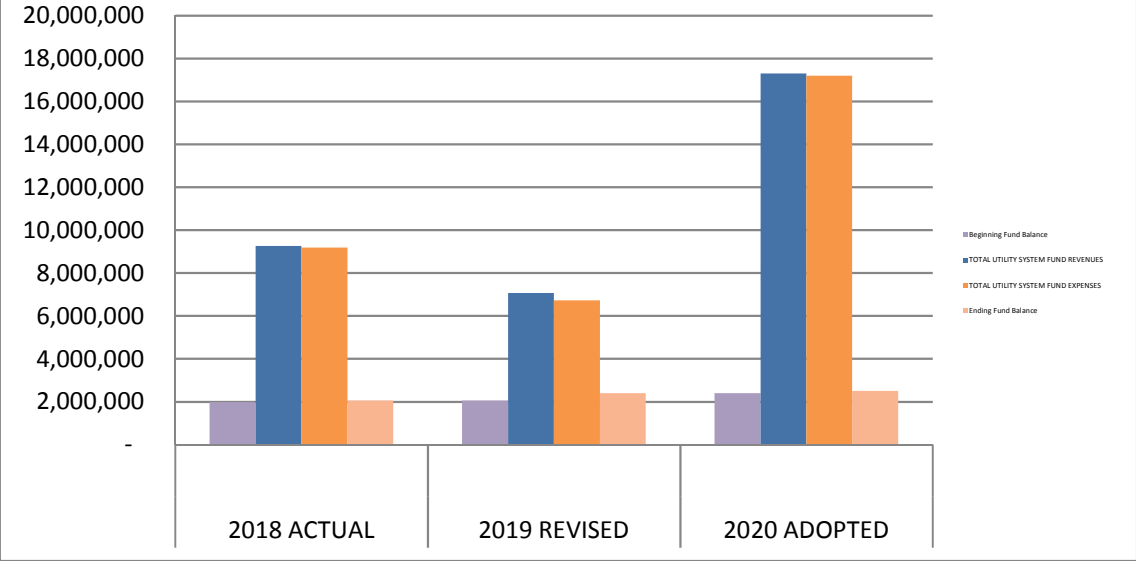


CITY OF COLEMAN

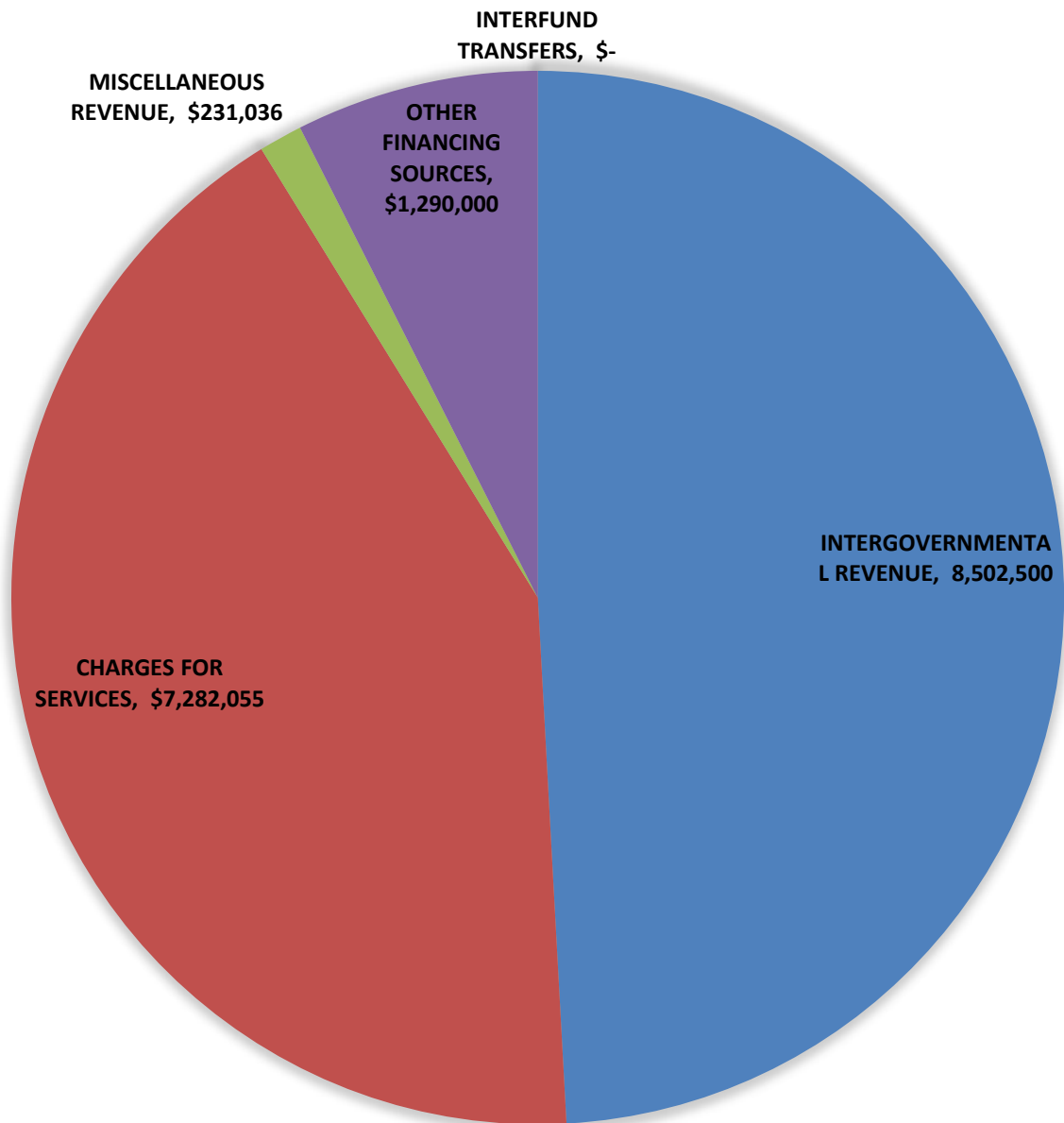
SUMMARY OF REVENUES AND EXPENDITURES

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
UTILITY ENTERPRISE FUND				
INTERGOVERNMENTAL REVENUE	49,374	266,000	266,000	8,502,500
CHARGES FOR SERVICES	8,834,472	7,751,591	6,753,226	7,282,055
MISCELLANEOUS REVENUE	373,491	49,800	49,800	231,036
OTHER FINANCING SOURCES	-	-	-	1,290,000
INTERFUND TRANSFERS	-	-	-	-
TOTAL UTILITY SYSTEM FUND REVENUES	9,257,337	8,067,391	7,069,026	17,305,591
300-xxxx-20 UTILITY OFFICE	93,637	77,603	89,003	125,640
300-xxxx-22 UTILITY SHOP	18,984	18,659	25,659	84,942
300-xxxx-30 ELECTRICITY ACQUISITION OPERATIC	3,934,145	2,374,059	2,034,674	1,660,269
300-xxxx-31 ELECTRIC DISTRIBUTION SYSTEM	801,566	578,368	381,303	1,752,740
300-xxxx-42 UTILITY BILLING	79,654	76,704	85,371	95,056
300-xxxx-40 WATER PRODUCTION	520,786	987,590	720,008	9,553,234
300-xxxx-41 MAINTENANCE & CONSTRUCTION	599,316	365,776	366,656	465,223
300-xxxx-50 SEWER COLLECTION SYSTEM	253,561	241,785	242,185	350,028
300-xxxx-51 WASTEWATER TREATMENT	208,531	224,999	258,729	318,298
300-xxxx-70 SPECIAL PROJECTS CREW	33,698	33,342	33,342	39,410
300-xxxx-71 UTILITY METERING	143,734	141,271	141,271	150,372
300-xxxx-72 UTILITY GENERAL SERVICE	617,052	610,522	483,605	645,892
300-xxxx-xx INTERFUND TRANSFERS	1,879,848	1,691,490	1,866,082	1,954,211
TOTAL UTILITY SYSTEM FUND EXPENSES	9,184,513	7,422,168	6,727,888	17,195,315
EXCESS OF REVENUES OVER EXPENDITURES	72,824	645,223	341,138	110,276
<i>Beginning Fund Balance</i>	1,979,397	2,052,221	2,052,221	2,393,359
<i>Adjustments</i>	-	-	-	-
<i>Ending Fund Balance</i>	2,052,221	2,697,444	2,393,359	2,503,635

Utility Systems Fund Summary



UTILITY SYSTEM FUND REVENUE BREAKDOWN



**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2019					Dollar Change +/-	Comments
		2018 Actual	2019 Adopted	AMENDED Budget	2019 REVISED	2020 ADOPTED		
300-xxxx-xx	Utility Fund							
300-3117-23	WATER PLANT/USDA LOAN	-	-	-	-	-	-	
300-3250-23	GRANT PROCEEDS	44,838	-	-	-	-	-	
300-3410-23	MISC INCOME	4,536	1,000	1,000	1,000	2,500	1,500	
300-3641-23	TRANSFER IN USDA-CONST. RES.	-	-	-	-	-	-	
300-3642-23	USDA ENG	-	-	-	-	-	-	
300-3643-23	USDA REVENUE	-	265,000	265,000	265,000	8,500,000	8,235,000	
300-3645-29	GOVERNMENT CAPITAL CORP	-	-	-	-	-	-	
	Intergovernmental Revenue	49,374	266,000	266,000	266,000	8,502,500	8,236,500	
300-3100-23	AMP REVENUE	(31,190)	45,000	45,000	86,820	60,000	15,000	
300-3100-29	ELECTRICITY BILLED	2,665,390	2,922,800	2,922,800	2,480,000	2,720,000	(202,800)	
300-3110-23	WATER BILLED	1,600,689	1,550,160	1,550,160	1,550,160	1,857,600	307,440	
300-3110-25	SEWER BILLED	696,235	680,000	680,000	650,000	712,240	32,240	
300-3110-29	POWER COST RECOVERY FEE	3,512,431	2,218,385	2,218,385	1,655,000	1,610,219	(608,166)	
300-3115-29	DEMAND/INDUSTRIAL RATE	151,771	130,000	130,000	130,000	130,000	-	
300-3116-23	COLEMAN S.U.D. WATER BILLED	90,699	88,000	88,000	88,000	88,000	-	
300-3120-23	WASTEWATER REUSE WATER	403	210	210	210	210	-	
300-3120-29	LAKE COLEMAN ELEC HOOK-UP	-	-	-	-	-	-	
300-3125-23	WATER TAPS	2,850	1,500	1,500	1,500	2,500	1,000	
300-3125-25	SEWER TAPS	2,525	1,500	1,500	1,500	1,500	-	
300-3130-29	TSF FEES-SERVICE CHGES	27,367	25,000	25,000	25,000	25,000	-	
300-3137-29	ENGINEERING FEES - EDC	-	-	-	-	-	-	
300-3140-29	PENALTIES ON UTILITIES	81,366	75,000	75,000	75,000	65,000	(10,000)	
300-3150-23	LAW ENF. CENTER PROJ./WTR	16,459	-	-	-	-	-	
300-3150-25	LAW ENF. CENTER PROJ./SEW	4,789	-	-	-	-	-	
300-3150-29	LAW ENF. CENTER PROJ./ELEC	-	-	-	-	-	-	
300-3160-29	BAD DEBT COLLECTIONS	4,835	6,000	6,000	2,000	2,000	(4,000)	
300-3161-29	BAD DEBT COLLECTION FEE - 30%	2,168	2,000	2,000	2,000	2,000	-	
300-3162-29	A/R BAD DEBT COLLECTIONS	-	-	-	-	-	-	
300-3220-29	EQUIPMENT HIRE-LIGHTS	400	500	500	500	500	-	
300-3300-25	SEWER FARM RENT	3,536	3,536	3,536	3,536	3,536	-	
300-3410-25	MISC. INCOME-SEWER	1,418	1,500	1,500	1,500	1,500	-	
300-3610-29	A/R ADMIN. FEE-LWS	331	500	500	500	250	(250)	
	Charges for Services	8,834,472	7,751,591	7,751,591	6,753,226	7,282,055	(469,536)	
	Tampering Fines							
	Nsf Check Penalty							
	Fines & Forfeits	-	-	-	-	-	-	
300-3135-29	LEGAL FEES - EDC	-	-	-	-	-	-	
300-3170-29	SALE OF ASSETS	-	-	-	-	-	-	
300-3190	WATER TOWER IMPROVEMENTS	-	-	-	-	-	-	
300-3385-23	TRANSFER FRM GF DEBT SERVICE	93,641	-	-	-	14,539	14,539	
300-3385-25	TRANSFER FRM GF DEBT SERVICE	25,923	-	-	-	47,251	47,251	
300-3385-29	TRANSFER FRM GF DEBT SERVICE	175,821	-	-	-	119,946	119,946	
300-3390-23	INSURANCE COLLECTED-WATER	4,136	-	-	-	-	-	
300-3390-25	INSURANCE COLLECTED-SEWER	4,136	-	-	-	-	-	
300-3390-42	INSURANCE COLLECTED	225	-	-	-	-	-	
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	4,008	15,000	15,000	15,000	15,000	-	
300-3410-42	MISC INCOME- LAKE COLEMAN	10,920	9,500	9,500	9,500	9,000	(500)	
300-3415-29	LIGHT PLANT CASH PERFORMANCE	-	-	-	-	-	-	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
300-3420-29	LIGHT PLANT PENALTY	-	-	-	-	-	-	
300-3430-23	REIMB. OF SERVICES/WATER	-	-	-	-	-	-	
300-3510-23	INTEREST INCOME	-	-	-	-	-	-	
300-3510-25	INTEREST INCOME	324	300	300	300	300	-	
300-3510-29	INTEREST INCOME	27,215	25,000	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	27,143	-	-	-	-	-	
300-3635-23	HORDS CREEK PHASE II	-	-	-	-	-	-	
	Miscellaneous	373,491	49,800	49,800	49,800	231,036	181,236	
300-3640-23	LEASE FOR 2 PICKUPS	-	-	-	-	102,000	102,000	
300-3640-25	LEASE FOR 2 PICKUPS	-	-	-	-	102,000	102,000	
300-3640-29	LEASE FOR 2 PICKUPS	-	-	-	-	76,000	76,000	
300-3641-29	Other Financing Sources	-	-	-	-	1,010,000	1,010,000	
	Other Financing Sources	-	-	-	-	1,290,000	1,290,000	
300-3620-23	TRANSFER CASH RESERVES	-	-	-	-	-	-	
300-3620-25	TRANSFER CASH RESERVES	-	-	-	-	-	-	
300-4610-29	UTILITY RESERVE INJECTION	-	-	-	-	-	-	
300-4615-29	TRANSFER FROM GARBAGE	-	-	-	-	-	-	
	Interfund Transfers	-	-	-	-	-	-	
300-xxxx-xx	Utility Fund	9,257,337	8,067,391	8,067,391	7,069,026	17,305,591	9,238,200	

UTILITY SYSTEM FUND
300-xxxx-20

UTILITY BILLING AND COLLECTION

ADOPTED 2020

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.

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.

TOTAL

0

\$

-

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
300-xxxx-20	UTILITY OFFICE							
300-5125-20	FICA/MEDICARE-JANITORIAL	-	-	-	-	-	-	
	Personnel Services	-	-	-	-	-	-	
300-5185-20	CREDIT CARD CHARGES	8,615	8,300	8,300	8,300	6,000	(2,300)	
300-5290-20	UNIFORM EXPENSE	859	980	980	980	1,000	20	
300-6012-20	SERVICE PINS/MEALS	-	1,000	1,000	1,000	-	(1,000)	
300-7177-20	MISCELLANEOUS	7,112	-	-	-	-	-	
	Materials and Supplies	16,587	10,280	10,280	10,280	7,000	(3,280)	
300-5160-20	REGULAR MAINTENANCE	16,815	12,000	12,000	12,000	24,000	12,000	
300-5170-20	EQUIP. MAINT. VEHICLES	1,191	2,000	2,000	2,000	1,500	(500)	
300-5175-20	VEHICLE FUEL	2,598	2,000	2,000	2,000	2,500	500	
300-5177-20	BUILDING MAINTENANCE	1,500	-	-	-	-	-	
300-5180-20	COPIER LEASE	3,586	3,500	3,500	3,500	3,500	-	
300-5182-20	UTILITY COLLECTION FEES	1,797	2,000	2,000	2,000	2,000	-	
300-5190-20	OFFICE EQUIP. & MAINTENANCE	26,794	28,000	28,000	28,000	28,000	-	
300-5230-20	INCODE UPGRADES	-	-	-	-	-	-	
300-5250-20	UTILITIES - CITY HALL	10,299	8,000	8,000	8,000	4,000	(4,000)	
300-6402-20	ELECTRIC METER EXPENSE	775	1,000	1,000	1,000	2,500	1,500	
300-6500-20	DEPRECIATION	3,039	-	-	-	-	-	
300-6750-20	ATMOS GAS	-	1,000	1,000	1,000	-	(1,000)	
300-7180-20	COMPREHENSIVE PLAN	-	-	-	-	-	-	
	Purchased Property Services	68,393	59,500	59,500	59,500	68,000	8,500	
300-5165-20	JANITORIAL EXPENSE	-	-	-	-	100	100	
300-5220-20	INSURANCE	1,983	2,033	2,033	2,033	2,100	67	
300-6700-20	TELEPHONE - CITY HALL	3,771	3,800	3,800	3,800	6,000	2,200	
300-7173-20	INTERNET - CITY HALL	428	440	440	440	440	-	
	Other Purchased Property	6,183	6,273	6,273	6,273	8,640	2,367	
300-5145-20	PROFESSIONAL SERVICES	-	-	-	-	-	-	
300-5150-20	LEGAL SERVICES	225	-	-	-	1,250	1,250	
300-5151-20	ENGINEERING-GIS SYSTEM	2,250	-	-	-	2,250	2,250	
300-5181-20	LEGAL NOTICES	-	50	50	50	-	(50)	
300-5270-20	SCHOOLS WORKSHOPS	-	1,500	1,500	1,500	1,250	(250)	
	Professional/Technical Service	2,475	1,550	1,550	1,550	4,750	3,200	
300-6400-20	CAPITAL OUTLAY	-	-	-	11,400	31,000	31,000	
	Capital Outlay	-	-	-	11,400	31,000	31,000	
300-6000-20	INTEREST EXPENSE	-	-	-	-	-	-	
300-6725-20	LEASE PAYMENT	-	-	-	-	6,250	6,250	
	Debt Service	-	-	-	-	6,250	6,250	
300-xxxx-20	UTILITY OFFICE	93,637	77,603	77,603	89,003	125,640	48,037	

UTILITY SYSTEM FUND
300-xxxx-22

UTILITY SHOP

ADOPTED 2020

FUNCTION:

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

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.

TOTAL

0

\$

-

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
300-xxxx-22	UTILITY SHOP							
	Personnel Services	-	-	-	-	-	-	
300-5230-22	RAG SERVICE	492	500	500	500	500	-	
300-5290-22	UNIFORM EXPENSE	376	400	400	400	600	200	
300-5315-22	FUEL EXPENSE	1,493	1,100	1,100	1,100	1,200	100	
	Materials and Supplies	2,361	2,000	2,000	2,000	2,300	300	
300-5160-22	REGULAR MAINTENANCE	975	1,000	1,000	1,000	1,000	-	
300-5170-22	EQUIPMENT MAINTENANCE	767	1,500	1,500	1,500	1,500	-	
300-5176-22	PARTS-ALL UNITS	1,446	4,000	4,000	4,000	4,000	-	
300-5177-22	BUILDING MAINTENANCE	1,379	500	500	500	2,000	1,500	
300-6500-22	DEPRECIATION	80	-	-	-	-	-	
300-6750-22	ELECTRIC/SHOP & CAR WASH	5,722	4,400	4,400	4,400	4,800	400	
300-6755-22	ATMOS/ GAS-SHOP & CAR WASH	2,495	2,400	2,400	2,400	2,400	-	
	Purchased Property Services	12,865	13,800	13,800	13,800	15,700	1,900	
300-5220-22	INSURANCE	2,114	2,167	2,167	2,167	2,300	133	
300-5240-22	LONG DISTANCE TELEPHONE	-	-	-	-	-	-	
300-6760-22	TELEPHONE/SHOP	1,501	500	500	500	700	200	
300-7173-22	INTERNET EXPENSE	143	142	142	142	142	-	
	Other Purchased Property	3,757	2,809	2,809	2,809	3,142	333	
300-5150-22	LEGAL SERVICES	-	-	-	-	-	-	
300-5180-22	LEGAL NOTICES	-	50	50	50	50	-	
	Professional/Technical Service	-	50	50	50	50	-	
300-6400-22	CAPITAL OUTLAY	-	-	-	7,000	51,000	51,000	
	Capital Outlay	-	-	-	7,000	51,000	51,000	
300-6725-22	LEASE PAYMENT	-	-	-	-	12,750	12,750	
	Debt Service	-	-	-	-	12,750	12,750	
300-xxxx-22	UTILITY SHOP	18,984	18,659	18,659	25,659	84,942	66,283	

UTILITY SYSTEM FUND
300-xxxx-30

ELECTRICITY ACQUISITION

ADOPTED 2020

FUNCTION:

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

EMPLOYEE TITLE

ADOPTED
BUDGET

GRADE

ANNUAL
SALARY

THERE ARE NO SALARY LINE ITEMS FOR THIS DEPARTMENT.

TOTAL

0

\$

-

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
300-xxxx-30	ELECTRICITY ACQUISITION							
300-8611-30	HEALTH REIMB. EXPENSE	-	-	-	-	-	-	
	Personnel Services	-	-	-	-	-	-	
	UNIFORM EXPENSE							
	Materials and Supplies	-	-	-	-	-	-	
300-5160-30	REGULAR MAINTENANCE	20,224	20,000	20,000	20,000	20,000	-	
300-6010-30	POWER PURCHASED-CONSTELLATIOIN	3,872,094	2,219,385	2,219,385	1,880,000	1,610,219	(609,166)	
300-6060-30	WATER USED AT PLANT	-	-	-	-	-	-	
300-6201-30	A/R BAD DEBT WRITE-OFF	16,620	-	-	-	-	-	
	Purchased Property Services	3,908,937	2,239,385	2,239,385	1,900,000	1,630,219	(609,166)	
300-5220-30	INSURANCE	-	-	-	-	-	-	
300-6205-30	ZESCH & PICKETT INS.	4,513	9,000	9,000	9,000	9,000	-	
300-7525-30	MISC. ADJUSTMENTS	63	-	-	-	-	-	
	Other Purchased Property	4,576	9,000	9,000	9,000	9,000	-	
300-5144-30	LEGAL SERVICES	6,520	10,000	10,000	10,000	10,000	-	
300-5145-30	PROFESSIONAL SERVICES	9,913	2,000	2,000	2,000	2,000	-	
300-5150-30	ENGINEERING	-	9,000	9,000	9,000	9,000	-	
300-5180-30	LEGAL NOTICES	-	50	50	50	50	-	
300-7175-30	AUDIT	-	-	-	-	-	-	
	Professional/Technical Service	16,433	21,050	21,050	21,050	21,050	-	
300-6675-30	PRINCIPAL 2013 CO'S	-	92,500	92,500	92,500	-	(92,500)	
300-8612-30	PRIOR ISSUE DEBT SERVICE FUNDS	-	-	-	-	-	-	
	Capital Outlay	-	92,500	92,500	92,500	-	(92,500)	
300-6000-30	INTEREST 2013 CO'S	-	12,124	12,124	12,124	-	(12,124)	
300-6600-30	CERT. OF OBLIG. 2010 PRINCIPAL	-	-	-	-	-	-	
300-6650-30	CERT OF OBLIG. 2010 INTEREST	4,200	-	-	-	-	-	
	Debt Service	4,200	12,124	12,124	12,124	-	(12,124)	
300-xxxx-30	ELECTRICITY ACQUISITION	3,934,145	2,374,059	2,374,059	2,034,674	1,660,269	(713,790)	

UTILITY SYSTEM FUND
300-xxxx-31

ELECTRICITY DISTRIBUTION

ADOPTED 2020

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.

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
SUPERVISOR	1		\$ 57,346
LINEMAN	2		\$ 87,360
GROUNDMAN	3		\$ 95,160
	<hr/>		<hr/>
TOTAL	6		\$ 239,866

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2019					Dollar Change +/-	Comments
		2018 Actual	2019 Adopted	2019 AMENDED Budget	2019 REVISED	2020 ADOPTED		
300-xxxx-31	ELECTRICITY DISTRIBUTION							
300-5100-31	SALARIES/LT. DIST.	127,208	231,816	231,816	84,610	239,866	8,050	
300-5102-31	OVERTIME WAGES	15,684	10,000	10,000	15,068	15,000	5,000	
300-5103-31	STAND-BY PAY	15,841	17,500	17,500	17,206	17,500	-	
300-5104-31	LONGEVITY PAY	1,532	1,945	1,945	1,528	1,917	(28)	
300-5110-31	WORKERS COMP. INS./LT. DIST.	4,137	6,241	6,241	3,470	6,456	215	
300-5115-31	EMPLOYEE HEALTH INS.	31,593	42,560	42,560	12,756	42,186	(374)	
300-5120-31	UNEMPLOYMENT INSURANCE/LT. DIS	665	6,241	6,241	-	1,026	(5,215)	
300-5125-31	FICA & MEDICARE/LT. DIST.	12,132	19,986	19,986	8,767	20,983	997	
300-5130-31	RETIREMENT BENEFITS/LT. DIST.	28,442	43,213	43,213	18,920	46,326	3,113	
300-5131-31	LIFE INS/ LT. DIST.	274	216	216	61	216	-	
	Personnel Services	237,507	379,718	379,718	162,386	391,476	11,758	
300-5260-31	PROTECTIVE/SAFETY GEAR/TESTING	2,756	2,000	2,000	2,691	5,000	3,000	
300-5290-31	UNIFORM EXPENSE	1,727	1,550	1,550	1,550	2,500	950	
300-5315-31	FUEL EXPENSE	8,827	7,500	7,500	7,500	7,500	-	
	Materials and Supplies	13,310	11,050	11,050	11,741	15,000	3,950	
300-5160-31	REGULAR MAINTENANCE	21,347	30,000	30,000	30,000	45,000	15,000	
300-5170-31	EQUIPMENT MAINTENANCE	21,013	30,000	30,000	30,000	40,000	10,000	
300-5250-31	UTILITIES	2,225	1,300	1,300	1,300	1,300	-	
300-6100-31	LAW ENF. CENTER PROJ. EXP/ELEC	-	-	-	-	-	-	
300-6200-31	BAD DEBT WRITE-OFF	17,165	20,000	20,000	2,000	11,664	(8,336)	
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	9,000	9,000	9,000	-	
300-6500-31	DEPRECIATION	286,736	-	-	-	-	-	
300-6750-31	ATMOS/GAS	44	600	600	600	400	(200)	
300-8610-31	CDBG PLANNING GRANT EXP.	27,143	-	-	-	-	-	
300-8611-31	CITY CDBG PLANNING GRANT EXP.	-	-	-	-	-	-	
	Purchased Property Services	375,672	90,900	90,900	72,900	107,364	16,464	
300-5220-31	INSURANCE	8,000	8,200	8,200	8,200	8,200	-	
300-6700-31	TELEPHONE EXPENSE	2,019	950	950	1,526	2,000	1,050	
300-7173-31	INTERNET-LT. DIST.	331	500	500	500	500	-	
	Other Purchased Property	10,350	9,650	9,650	10,226	10,700	1,050	
300-5144-31	LEGAL FEES	-	-	-	-	-	-	
300-5145-31	LEGAL SERVICES	78,598	50,000	50,000	50,000	5,000	(45,000)	
300-5180-31	LEGAL NOTICES	-	50	50	50	-	(50)	
300-5190-31	ANNUAL AUDIT	49,620	30,000	30,000	67,000	30,000	-	
300-5270-31	SCHOOLS/WORKSHOPS	10,597	7,000	7,000	7,000	17,500	10,500	
NEED ACCT #	TREE TRIMMING SERVICE					50,000		
	Professional/Technical Service	138,815	87,050	87,050	124,050	102,500	(34,550)	
300-6400-31	CAPITAL OUTLAY	3,624	-	-	-	1,010,000	1,010,000	
300-6415-31	CAPITAL IMPROVEMENTS	-	-	-	-	50,000	50,000	
	Capital Outlay	3,624	-	-	-	1,060,000	1,060,000	
300-6000-31	INTEREST ON BONDED DEBT	9,867	-	-	-	4,650	4,650	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
300-6515-31	DEBT SERVICE/PHONE	-	-	-	-	-	-	
300-6516-31	DEBT SERVICE/OCR	12,420	-	-	-	-	-	
300-6675-31	2013 GO REFUND PRINCIPAL PAYMENT	-	-	-	-	61,050	61,050	
	Debt Service	22,288	-	-	-	65,700	65,700	
300-xxxx-31	ELECTRICITY DISTRIBUTION	801,566	578,368	578,368	381,303	1,752,740	1,124,372	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
300-xxxx-40	WATER PRODUCTION							
300-5100-40	SALARIES/WATER PROD.	186,185	179,421	179,421	179,421	164,757	(14,664)	
300-5102-40	OVERTIME WAGES	217	2,000	2,000	2,000	2,000	-	
300-5104-40	LONGEVITY PAY	4,316	185,996	185,996	4,335	2,441	(183,555)	
300-5110-40	WORKERS COMP. INS./WTR. PROD.	4,784	10,469	10,469	10,469	6,456	(4,013)	
300-5115-40	EMPLOYEE HEALTH/WTR PROD.	39,463	35,467	35,467	35,467	42,186	6,719	
300-5120-40	UNEMPLOYMENT INS./WTR PROD.	815	855	855	855	1,026	171	
300-5125-40	FICA AND MEDICARE/WTR. PROD.	14,474	14,229	14,229	14,229	20,983	6,754	
300-5130-40	RETIREMENT BENEFITS/WTR. PROD.	32,332	30,764	30,764	30,764	46,326	15,562	
300-5131-40	LIFE INS/WATER PROD.	347	268	268	268	216	(52)	
	Personnel Services	282,933	459,469	459,469	277,808	286,391	(173,078)	
300-5290-40	UNIFORM EXPENSE	361	1,000	1,000	1,000	1,200	200	
300-5315-40	FUEL EXPENSE	2,092	1,700	1,700	1,700	1,700	-	
	Materials and Supplies	2,453	2,700	2,700	2,700	2,900	200	
300-5152-40	ENG FEE SOUTH WATER TOWER	-	-	-	-	-	-	
300-5160-40	REGULAR MAINTENANCE	142,328	90,000	90,000	90,000	90,000	-	
300-5170-40	EQUIPMENT MAINTENANCE	11,559	40,000	40,000	40,000	40,000	-	
300-6010-40	POWER FOR PUMPING WTR	51,944	50,000	50,000	50,000	50,000	-	
300-6750-40	ATMOS EXPENSE	1,019	1,200	1,200	1,200	1,200	-	
300-7535-40	USDA PROJECT- CITY	-	132,557	132,557	132,557	8,500,000	8,367,443	
300-7540-40	TWDB EXPENSE	-	-	-	-	-	-	
	Purchased Property Services	206,850	313,757	313,757	313,757	8,681,200	8,367,443	
300-5220-40	INSURANCE	18,116	18,570	18,570	18,570	19,900	1,330	
300-6205-40	INSURANCE REPAIR	628	-	-	-	-	-	
300-6700-40	TELEPHONE EXPENSE	1,165	1,250	1,250	1,250	1,250	-	
300-7173-40	INTERNET-WATER PROD.	143	142	142	142	142	-	
	Other Purchased Property	20,052	19,962	19,962	19,962	21,292	1,330	
300-5140-40	LEGAL SERVICES	113	-	-	-	500	500	
300-5145-40	PROFESSIONAL SERVICES	213	1,000	1,000	1,000	3,500	2,500	
300-5150-40	ENGINEERING	470	16,000	16,000	-	16,000	-	
300-5151-40	ENGINEERING FEE USDA	-	5,000	5,000	5,000	75,000	70,000	
300-5180-40	LEGAL NOTICES	-	50	50	50	50	-	
300-5185-40	ASSOCIATION DUES	-	-	-	-	-	-	
300-5230-40	PERMITS	6,846	12,000	12,000	13,731	14,000	2,000	
300-5270-40	SCHOOLS & WORKSHOPS	857	1,000	1,000	1,000	2,500	1,500	
	Professional/Technical Service	8,498	35,050	35,050	20,781	111,550	76,500	
300-6400-40	CAPITAL OUTLAY	-	-	-	-	51,000	51,000	
300-6415-40	CAPITAL IMPROVEMENT	-	-	-	-	-	-	
300-6780-40	HORDS CREEK/PHASE I EXPENSE	-	-	-	-	-	-	
	Capital Outlay	-	-	-	-	51,000	51,000	
300-6000-40	INTEREST OF BONDED DEBT	-	-	-	-	118,151	118,151	
300-6660-40	USDA 2019 CO'S	-	71,652	71,652	-	-	(71,652)	
300-6675-40	PRINCIPAL 2001 CO'S	-	-	-	-	183,000	183,000	
300-6680-40	AMORT. OF BOND ISSUE COST	-	-	-	-	-	-	
300-6725-40	LEASE PAYMENTS	-	-	-	-	12,750	12,750	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
300-6770-40	2008 C.O. EXPENSES/HORDS CREEK	-	-	-	-	-	-	
300-6775-40	2019 & 19A CO'S PRINCIPAL PAYMENTS	-	85,000	85,000	85,000	85,000	-	
	Debt Service	-	156,652	156,652	85,000	398,901	242,249	
300-xxxx-40	WATER PRODUCTION	520,786	987,590	987,590	720,008	9,553,234	8,565,644	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
300-xxxx-41	WATER DIST.							
300-5100-41	SALARIES/WTR. DIST.	117,940	138,070	138,070	138,070	142,064	3,994	
300-5102-41	OVERTIME WAGES	11,982	11,000	11,000	11,000	11,000	-	
300-5103-41	STAND-BY PAY	9,860	17,300	17,300	17,300	17,300	-	
300-5104-41	LONGEVITY PAY	2,028	2,279	2,279	2,279	2,159	(120)	
300-5110-41	WORKERS COMP. INS.	2,786	7,284	7,284	7,284	7,485	201	
300-5115-41	EMPLOYEE HEALTH INS.	34,529	35,467	35,467	35,467	35,155	(312)	
300-5120-41	UNEMPLOYMENT INSURANCE	832	855	855	855	855	-	
300-5125-41	FICA AND MEDICARE	10,549	12,902	12,902	12,902	13,198	296	
300-5130-41	RETIREMENT BENEFITS	26,924	27,895	27,895	27,895	29,139	1,244	
300-5131-41	LIFE INS/WTR. DIST.	247	234	234	234	234	-	
	Personnel Services	217,677	253,286	253,286	253,286	258,589	5,303	
300-5290-41	UNIFORM EXPENSE	757	1,000	1,000	1,000	1,250	250	
300-5315-41	FUEL EXPENSE	16,422	12,000	12,000	12,000	15,000	3,000	
300-7100-41	MATERIALS/VULCAN SUPPLY	9,114	20,000	20,000	20,000	20,000	-	
	Materials and Supplies	26,293	33,000	33,000	33,000	36,250	3,250	
300-5160-41	REGULAR MAINTENANCE	65,650	50,000	50,000	50,000	65,000	15,000	
300-5161-41	CBG GRANT IN-KIND	-	-	-	-	-	-	
300-5162-41	CDBG GRAY STREET EXPENSE	-	-	-	-	-	-	
300-5170-41	EQUIPMENT MAINTENANCE	10,723	15,000	15,000	15,000	15,000	-	
300-5175-41	LAKE LINE REPAIR	-	5,000	5,000	5,000	5,000	-	
300-5177-41	STATION 2 MAINTENANCE	88	250	250	250	250	-	
300-6100-41	LAW ENF. CENTER PROJ. EXP/WTR	-	-	-	-	-	-	
300-6200-41	BAD DEBT WRITE-OFF	3,749	3,000	3,000	3,000	3,000	-	
300-6500-41	DEPRECIATION EXPENSE	261,897	-	-	-	-	-	
300-7200-41	HWY 283 ROAD REPAIR EXPENSES	-	-	-	-	-	-	
	Purchased Property Services	342,108	73,250	73,250	73,250	88,250	15,000	
300-5165-41	JANITORIAL EXPENSE	53	100	100	1,000	100	-	
300-5220-41	INSURANCE	4,727	4,845	4,845	4,845	4,850	5	
300-6700-41	TELEPHONE	1,006	375	375	375	750	375	
300-7173-41	INTERNET-WATER DIST.	71	70	70	50	70	-	
	Other Purchased Property	5,858	5,390	5,390	6,270	5,770	380	
300-5140-41	LEGAL SERVICES	813	-	-	-	100	100	
300-5145-41	PROFESSIONAL SERVICES	-	-	-	-	1,000	1,000	
300-5150-41	ENGINEERING EXPENSE	-	-	-	-	1,000	1,000	
300-5151-41	ENGINEERING FEE GRAY ST.	-	-	-	-	-	-	
300-5180-41	LEGAL NOTICES	-	50	50	50	50	-	
300-5270-41	WORKSHOP AND TRAINING	106	800	800	800	2,500	1,700	
	Professional/Technical Service	918	850	850	850	4,650	3,800	
300-6400-41	CAPITAL OUTLAY	-	-	-	-	51,000	51,000	
300-6415-41	CAPITAL IMPROVEMENT EXPENSE	-	-	-	-	-	-	
	Capital Outlay	-	-	-	-	51,000	51,000	
300-6000-41	INTEREST ON BONDED DEBT	1,388	-	-	-	564	564	
300-6515-41	DEBT SERVICE/PHONE	-	-	-	-	-	-	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
300-6516-41	DEBT SERVICE/TRAILER & BUCKET	5,073	-	-	-	-	-	
300-6675-41	2013 GO REFUND PRINCIPAL PAYMENT	-	-	-	-	7,400	7,400	
300-6725-41	LEASE PAYMENT	-	-	-	-	12,750	12,750	
	Debt Service	6,461	-	-	-	20,714	20,714	
300-xxxx-41	WATER DIST.	599,316	365,776	365,776	366,656	465,223	99,447	

UTILITY SYSTEM FUND
300-xxxx-42

LAKE COLEMAN

ADOPTED 2020

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
	<hr/>		<hr/>
TOTAL	2		\$ 48,110

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2019				2020 ADOPTED	Dollar Change +/-	Comments
		2018 Actual	2019 Adopted	AMENDED Budget	2019 REVISED			
300-xxxx-42	LAKE COLEMAN							
300-5100-42	SALARIES/LAKE COLEMAN	46,502	48,110	48,110	48,110	48,110	-	
300-5102-42	OVERTIME WAGES	-	-	-	-	-	-	
300-5104-42	LONGEVITY PAY	604	655	655	655	703	48	
300-5110-42	WORKERS COMP. INS./LAKE COLEMA	1,183	2,053	2,053	2,053	2,055	2	
300-5115-42	EMPLOYEE HEALTH INS./LAKE COLE	13	-	-	-	-	-	
300-5120-42	UNEMPLOYMENT INS./LAKE COLEMAN	181	230	230	230	230	-	
300-5125-42	FICA AND MEDICARE/LAKE COLEMAN	3,580	3,731	3,731	3,731	3,734	3	
300-5130-42	RETIREMENT BENEFITS/LAKE COLEM	7,439	7,550	7,550	7,550	7,718	168	
300-5131-42	LIFE INS/LAKE COLEMAN	65	76	76	76	76	-	
	Personnel Services	59,566	62,405	62,405	62,405	62,626	221	
300-5290-42	UNIFORM EXPENSE	198	200	200	200	200	-	
300-5315-42	FUEL EXPENSE	1,581	1,200	1,200	1,446	1,500	300	
	Materials and Supplies	1,779	1,400	1,400	1,646	1,700	300	
300-5160-42	REGULAR MAINTENANCE	2,122	1,500	1,500	2,442	2,750	1,250	
300-5170-42	EQUIPMENT MAINTENANCE	2,149	4,000	4,000	4,000	4,000	-	
300-5250-42	UTILITIES USED	2,673	1,700	1,700	3,869	4,000	2,300	
300-6500-42	DEPRECIATION	3,428	-	-	-	-	-	
	Purchased Property Services	10,372	7,200	7,200	10,311	10,750	3,550	
300-5220-42	INSURANCE	4,604	4,719	4,719	4,879	4,900	181	
300-6205-42	INSURANCE REPAIR	662	-	-	-	-	-	
300-6700-42	TELEPHONE EXPENSE	457	460	460	460	460	-	
300-6710-42	CELL PHONE/LAKE COLEMAN	220	-	-	-	-	-	
300-7173-42	INTERNET/ LAKE COLEMAN	465	470	470	470	470	-	
	Other Purchased Property	6,407	5,649	5,649	5,809	5,830	181	
300-5140-42	LEGAL SERVICES	-	-	-	150	150	150	
300-5150-42	ENGINEERING	-	-	-	-	1,000	1,000	
300-5180-42	LEGAL NOTICES	-	50	50	50	-	(50)	
	Professional/Technical Service	-	50	50	200	1,150	1,100	
300-6400-42	CAPITAL OUTLAY	1,530	-	-	5,000	13,000	13,000	
	Capital Outlay	1,530	-	-	5,000	13,000	13,000	
300-xxxx-42	LAKE COLEMAN	79,654	76,704	76,704	85,371	95,056	18,352	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
300-xxxx-51	SEWER TREATMENT							
300-5100-51	SALARIES/SEWER TREATMENT	39,190	42,848	42,848	42,848	42,848	-	
300-5102-51	OVERTIME WAGES	2,364	4,000	4,000	4,000	4,000	-	
300-5104-51	LONGEVITY PAY	808	860	860	860	908	48	
300-5110-51	WORKERS COMP. INS./SWR.TRTM.	997	1,556	1,556	1,556	1,558	2	
300-5115-51	EMPLOYEE HEALTH/SWR TRTMT	7,986	7,093	7,093	7,093	7,031	(62)	
300-5120-51	UNEMPLOYMENT INS./SWR. TRTM.	162	171	171	171	1,558	1,387	
300-5125-51	FICA AND MEDICARE/SWR.TRTMNT	3,218	3,650	3,650	3,650	3,653	3	
300-5130-51	RETIREMENT BENEFITS/SWR. TRTMN	7,674	7,891	7,891	7,891	8,066	175	
300-5131-51	LIFE INS/SEWER TREATMENT	75	63	63	63	63	-	
	Personnel Services	62,473	68,132	68,132	68,132	69,685	1,553	
300-5290-51	UNIFORM EXPENSE	244	200	200	200	250	50	
300-5315-51	FUEL EXPENSE	2,823	2,000	2,000	2,000	2,500	500	
	Materials and Supplies	3,067	2,200	2,200	2,200	2,750	550	
300-5160-51	REGULAR MAINTENANCE	17,427	16,000	16,000	16,209	20,000	4,000	
300-5170-51	EQUIPMENT MAINTENANCE	3,564	5,000	5,000	6,307	7,500	2,500	
300-5235-51	ROTOR MAINTENANCE	3,887	3,000	3,000	3,000	3,000	-	
300-5240-51	PUMP MAINTENANCE	-	2,500	2,500	2,500	5,000	2,500	
300-5245-51	SLUDGE DISPOSAL	8,515	15,000	15,000	15,000	15,000	-	
300-6010-51	POWER FOR PUMPING SWR	68,242	55,000	55,000	55,000	55,000	-	
300-6401-51	LEASE PURCHASE/SKIDLOADER	-	-	-	-	-	-	
300-6500-51	DEPRECIATION	33,099	-	-	-	-	-	
	Purchased Property Services	134,733	96,500	96,500	98,016	105,500	9,000	
300-5220-51	INSURANCE	3,012	3,087	3,087	3,301	3,350	263	
300-6700-51	TELEPHONE EXPENSE	267	288	288	288	300	12	
300-7173-51	INTERNET/SWR. TRTMNT.	143	142	142	142	140	(2)	
	Other Purchased Property	3,421	3,517	3,517	3,731	3,790	273	
300-5140-51	LEGAL SERVICES	-	-	-	-	50	50	
300-5150-51	ENGINEERING	-	-	-	-	-	-	
300-5180-51	LEGAL NOTICES	-	50	50	50	50	-	
300-5230-51	PERMIT FEES	4,837	4,600	4,600	4,600	4,600	-	
300-5270-51	SCHOOLS & WORKSHOPS	-	-	-	-	1,200	1,200	
	Professional/Technical Service	4,837	4,650	4,650	4,650	5,900	1,250	
300-6400-51	CAPITAL OUTLAY	-	50,000	50,000	50,000	101,000	51,000	
300-6415-51	CAPITAL IMPROVEMENTS	-	-	-	32,000	-	-	
	Capital Outlay	-	50,000	50,000	82,000	101,000	51,000	
300-6600-51	PRINCIPAL 2001 CO-S	-	-	-	-	-	-	
300-6000-51	INTEREST ON BONDED DEBT	-	-	-	-	1,198	1,198	
300-6515-51	DEBT SERVICE/PHONE	-	-	-	-	-	-	
300-6650-51	INTEREST 2001 CO'S	-	-	-	-	-	-	
300-6725-51	LEASE PAYMENT	-	-	-	-	12,750	12,750	
300-6750-51	2013 GO REFUND PRINCIPAL PAYMENT	-	-	-	-	15,725	15,725	
	Debt Service	-	-	-	-	29,673	29,673	
300-xxxx-51	SEWER TREATMENT	208,531	224,999	224,999	258,729	318,298	93,299	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
300-xxxx-50	SEWER SERVICES							
300-5100-50	SALARIES/SEWER	110,665	93,226	93,226	93,226	93,226	-	
300-5102-50	OVERTIME WAGES	8,091	7,700	7,700	7,700	7,700	-	
300-5103-50	STAND-BY PAY	4,541	3,900	3,900	3,900	3,900	-	
300-5104-50	LONGEVITY PAY	2,596	2,703	2,703	2,703	2,799	96	
300-5110-50	WORKERS COMP. INS./SEWER	2,992	4,979	4,979	4,979	4,984	5	
300-5115-50	EMPLOYEE HEALTH INS./SEWER	15,861	14,187	14,187	14,187	14,062	(125)	
300-5120-50	UNEMPLOYMENT INS./SEWER	324	342	342	342	342	-	
300-5125-50	FICA AND MEDICARE/SEWER	9,733	8,226	8,226	8,226	8,233	7	
300-5130-50	RETIREMENT BENEFITS/SEWER	18,292	17,785	17,785	17,785	18,178	393	
300-5131-50	LIFE INS/SEWER	180	150	150	150	150	-	
	Personnel Services	173,275	153,198	153,198	153,198	153,574	376	
300-5290-50	UNIFORM EXPENSE	447	400	400	400	400	-	
300-5315-50	FUEL EXPENSE	5,559	4,000	4,000	4,000	4,000	-	
300-7100-50	MATERIALS/VULCAN SUPPLY	11,000	24,000	24,000	24,000	24,000	-	
	Materials and Supplies	17,006	28,400	28,400	28,400	28,400	-	
300-5160-50	REGULAR MAINTENANCE	17,916	21,500	21,500	21,500	22,000	500	
300-5170-50	EQUIPMENT MAINTENANCE	11,694	15,000	15,000	15,000	20,000	5,000	
300-5177-50	STATION 2 MAINTENANCE	-	250	250	250	250	-	
300-5230-50	LIFT STATION MAINTENANCE	8,582	10,000	10,000	10,000	15,000	5,000	
300-6100-50	LAW ENF. CENTER PROJ. EXP/SEW	-	-	-	-	-	-	
300-6200-50	BAD DEBT WRITE-OFF	1,661	1,500	1,500	1,500	1,500	-	
300-7530-50	SEWER/ INFRASTRUCTURE	-	-	-	-	-	-	
	Purchased Property Services	39,853	48,250	48,250	48,250	58,750	10,500	
300-5165-50	JANITORIAL EXPENSE	-	100	100	500	100	-	
300-5220-50	INSURANCE	3,478	3,565	3,565	3,565	3,600	35	
300-6700-50	TELEPHONE EXPENSE	790	375	375	375	375	-	
300-7173-50	INTERNET/SEWER	71	70	70	70	70	-	
	Other Purchased Property	4,339	4,110	4,110	4,510	4,145	35	
300-5145-50	PROFESSIONAL SERVICES	50	-	-	-	-	-	
300-5150-50	LEGAL SERVICES	-	-	-	-	-	-	
300-5180-50	LEGAL NOTICES	-	50	50	50	50	-	
300-5270-50	SCHOOLS & WORKSHOPS/SEWER	1,219	1,500	1,500	1,500	2,400	900	
	Professional/Technical Service	1,269	1,550	1,550	1,550	2,450	900	
300-5280-50	NOTE PAYABLE-CATERPILLAR	10,802	6,277	6,277	6,277	-	(6,277)	
300-6400-50	CAPITAL OUTLAY	-	-	-	-	51,000	51,000	
300-6415-50	CAPITAL IMPROVEMENT	2,855	-	-	-	30,000	30,000	
	Capital Outlay	13,657	6,277	6,277	6,277	81,000	74,723	
300-6000-50	INTEREST ON BONDED DEBT	4,163	-	-	-	634	634	
300-6725-50	LEASE PAYMENT	-	-	-	-	12,750	12,750	
300-6750-50	2013 GO REFUND PRINCIPAL PAYMENT	-	-	-	-	8,325	8,325	
	Debt Service	4,163	-	-	-	21,709	21,709	
300-xxxx-50	SEWER SERVICES	253,561	241,785	241,785	242,185	350,028	108,243	

UTILITY SYSTEM FUND
300-xxxx-xx

ADMINISTRATIVE SALARY SPLIT

ADOPTED 2020

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.

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
CITY MANAGER	1		\$ 91,021
- Vehicle Allowance			\$ 6,000
ASSISTANT CITY MANAGER	1		\$ 70,013
CITY SECRETARY	1		\$ 58,032
FINANCE DIRECTOR	1		\$ 69,992
RISK MANAGER/HR	1		\$ 60,000
UTILITIES OFFICE MANAGER	1		\$ 47,486
CUSTOMER SERVICE REPS	2		\$ 55,037
METER READERS	2		\$ 51,355
MECHANICS	2		\$ 65,541
PERMITS / ACCOUNTING	1		\$ 29,744
JANITOR	1		\$ 15,552
	<hr/>		
TOTAL	14		\$ 619,773

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
300-xxxx-70	SEWER ADMIN.							
300-5100-70	SEWER ADMINISTRATIVE SALARY	23,097	23,331	23,331	23,331	25,004	1,673	
300-5102-70	OVERTIME WAGES	8	-	-	-	-	-	
300-5104-70	LONGEVITY PAY	287	242	242	242	189	(53)	
300-5110-70	WORKERS COMP/SEWER ADMIN.	471	104	104	104	112	8	
300-5115-70	EMPLOYEE HEALTH/SEWER ADM.	4,126	3,830	3,830	3,830	3,937	107	
300-5120-70	UNEMPLOYEE INS/SEWER ADM.	101	99	99	99	112	13	
300-5125-70	FICA & MEDICARE/SEWER ADMIN.	1,642	1,803	1,803	1,803	1,927	124	
300-5130-70	RETIREMENT BENEFITS/SEWER ADM.	3,930	3,899	3,899	3,899	8,066	4,167	
300-5131-70	LIFE INS/SEWER ADMIN.	35	34	34	34	63	29	
	Personnel Services	33,698	33,342	33,342	33,342	39,410	6,068	
	Office Supplies							
	Materials and Supplies	-	-	-	-	-	-	
300-5160-70	REGULAR MAINTENANCE	-	-	-	-	-	-	
	Purchased Property Services	-	-	-	-	-	-	
	Communications							
	Other Purchased Property	-	-	-	-	-	-	
	Official/Administrative Servic							
	Professional/Technical Service	-	-	-	-	-	-	
	Information Technology							
	Capital Outlay	-	-	-	-	-	-	
300-xxxx-70	SEWER ADMIN.	33,698	33,342	33,342	33,342	39,410	6,068	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
300-xxxx-71	WATER PROD. ADMIN.							
300-5100-71	WATER PROD. ADMIN. SALARY	99,052	97,851	97,851	97,851	106,212	8,361	
300-5102-71	OVERTIME WAGES	35	-	-	-	-	-	
300-5104-71	LONGEVITY PAY	1,220	1,030	1,030	1,030	805	(225)	
300-5110-71	WORKERS COMP/WTR PROD. ADMN	2,003	422	422	422	436	14	
300-5115-71	EMPLOYEE HEALTH/WTR PROD. ADMN	17,162	17,485	17,485	17,485	16,136	(1,349)	
300-5120-71	UNEMPLOYMENT INS./WTR PROD. AD	429	418	418	418	392	(26)	
300-5125-71	FICA & MEDICARE/WTR PROD. ADMI	6,979	7,564	7,564	7,564	8,187	623	
300-5130-71	RETIREMENT BENEFITS/WTR PROD.	16,703	16,355	16,355	16,355	18,075	1,720	
300-5131-71	LIFE INS/WTR PROD ADMIN	150	146	146	146	129	(17)	
	Personnel Services	143,734	141,271	141,271	141,271	150,372	9,101	
	Vehicle Repair & Maintenance Service							
	Purchased Property Services	-	-	-	-	-	-	
	Communications							
	Other Purchased Property	-	-	-	-	-	-	
	Official/Administrative							
	Professional/Technical Service	-	-	-	-	-	-	
300-xxxx-71	WATER PROD. ADMIN.	143,734	141,271	141,271	141,271	150,372	9,101	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2019			2019 REVISED	2020 ADOPTED	Dollar Change +/-	Comments
		2018 Actual	2019 Adopted	AMENDED Budget				
300-xxxx-72	ELEC. PROD. ADMIN.							
300-5100-72	LT. PROD. ADMIN. SALARY	412,407	419,117	419,117	333,109	456,087	36,970	
300-5102-72	OVERTIME WAGES	13,299	-	-	12,930	-	-	
300-5104-72	LONGEVITY PAY	5,240	8,549	8,549	4,337	3,455	(5,094)	
300-5110-72	WORKERS COMP/LT. PROD. ADMIN.	8,603	1,885	1,885	7,150	2,048	163	
300-5115-72	EMPLOYEE HEALTH/LT. PROD. ADM	73,321	75,083	75,083	45,855	69,290	(5,793)	
300-5120-72	UNEMPLOYMENT INS./LT PROD. ADM	1,844	1,810	1,810	158	1,685	(125)	
300-5125-72	FICA & MEDICARE/LT. PROD. ADM.	29,971	32,716	32,716	24,435	35,155	2,439	
300-5130-72	RETIREMENT BENEFITS/LT. PROD.	71,724	70,736	70,736	55,426	77,617	6,881	
300-5131-72	LIFE INS/LT. PROD. ADMIN.	644	626	626	205	555	(71)	
	Personnel Services	617,052	610,522	610,522	483,605	645,892	35,370	
	Gas & Electricity	-	-	-	-	-	-	
	Purchased Property Services	-	-	-	-	-	-	
	Insurance	-	-	-	-	-	-	
	Other Purchased Property	-	-	-	-	-	-	
	Official/Administrative	-	-	-	-	-	-	
	Professional/Technical Service	-	-	-	-	-	-	
	Water System Improvements	-	-	-	-	-	-	
	Capital Outlay	-	-	-	-	-	-	
300-xxxx-72	ELEC. PROD. ADMIN.	617,052	610,522	610,522	483,605	645,892	35,370	

INTERFUND TRANSFERS

FROM UTILITY FUND

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019 REVISED	2020 ADOPTED	Dollar Change +/-
300-xxxx-xx	Utility Fund					
300-6310-30	INTERNAL FRANCHISE FEE (4%)	106,518	116,912	99,200	108,800	(8,112)
300-6321-30	GENERAL SERVICES FEE (4%)	106,518	116,912	99,200	108,800	(8,112)
300-7500-30	TRANSFERS	-	-	-	-	-
300-7520-30	TRANSFER TO GENERAL	1,373,966	1,137,335	1,399,407	1,485,537	348,202
300-7530-30	TRANSFER TO TEXPOOL	-	-	-	-	-
300-7531-30	TRANSFER TO AIRPORT FUND	36,073	35,896	35,896	38,446	2,550
300-7535-30	TRANSFER TO GENERAL	68,508	17,127	51,381	-	(17,127)
300-6310-40	INTERNAL FRANCHISE FEE (4%)	66,315	64,454	64,454	77,824	13,370
300-6320-40	GENERAL SERVICES FEE (4%)	66,315	64,454	64,544	77,824	13,370
300-7530-40	TRANSFER TO TEXPOOL	-	84,000	-	-	(84,000)
300-7530-41	TRANSFER TO TEXPOOL	-	-	-	-	-
300-7540-41	EXPEND & TRANSFER TO TWDB	-	-	-	-	-
300-6310-51	INTERNAL FRANCHISE FEE (4%)	27,817	27,200	26,000	28,490	1,290
300-6320-51	GENERAL SERVICES FEE (4%)	27,817	27,200	26,000	28,490	1,290
	Interfund Transfers	1,879,848	1,691,490	1,866,082	1,954,211	262,721
300-xxxx-xx	Utility Fund	1,879,848	1,691,490	1,866,082	1,954,211	262,721

SECTION IV

AIRPORT FUND

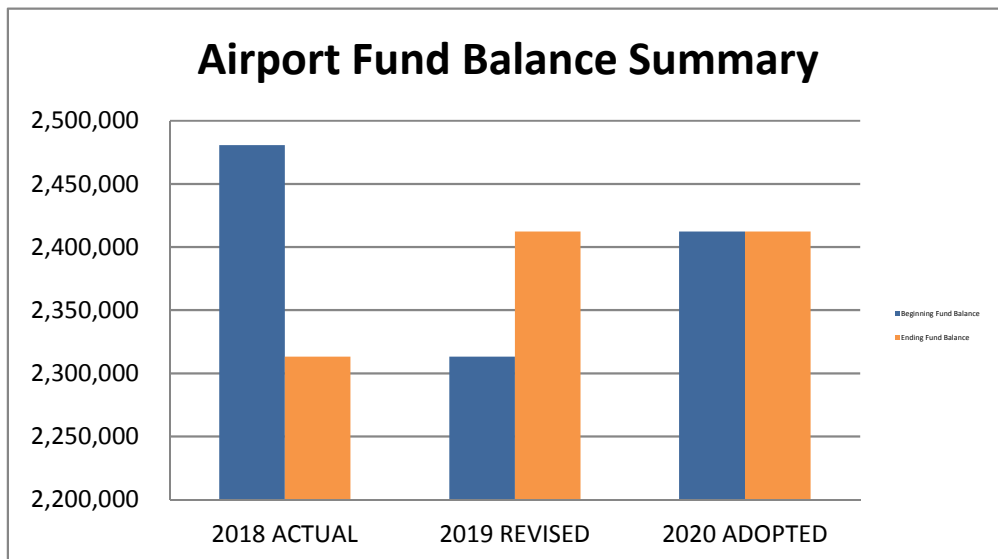
SECTION IV

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

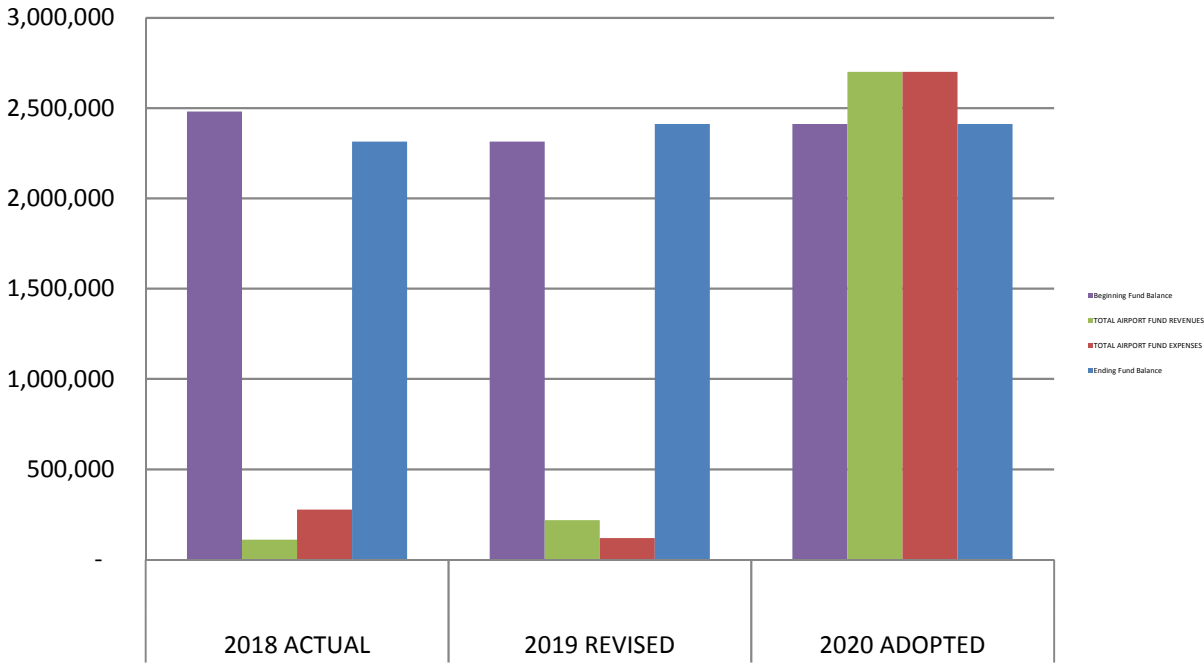
	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
Beginning Fund Balance	2,480,611	2,313,171	2,313,171	2,412,267
Revenues	72,480	88,800	180,800	2,661,800
Audit Adjustments	-			
Transfers In	36,073	35,896	35,896	38,446
Total Available	2,589,164	2,437,867	2,529,867	5,112,513
Expenditures	275,993	124,696	117,600	2,700,246
Audit Adjustment	-			
Transfers Out	-	-	-	-
Ending Fund Balance	2,313,171	2,313,171	2,412,267	2,412,267



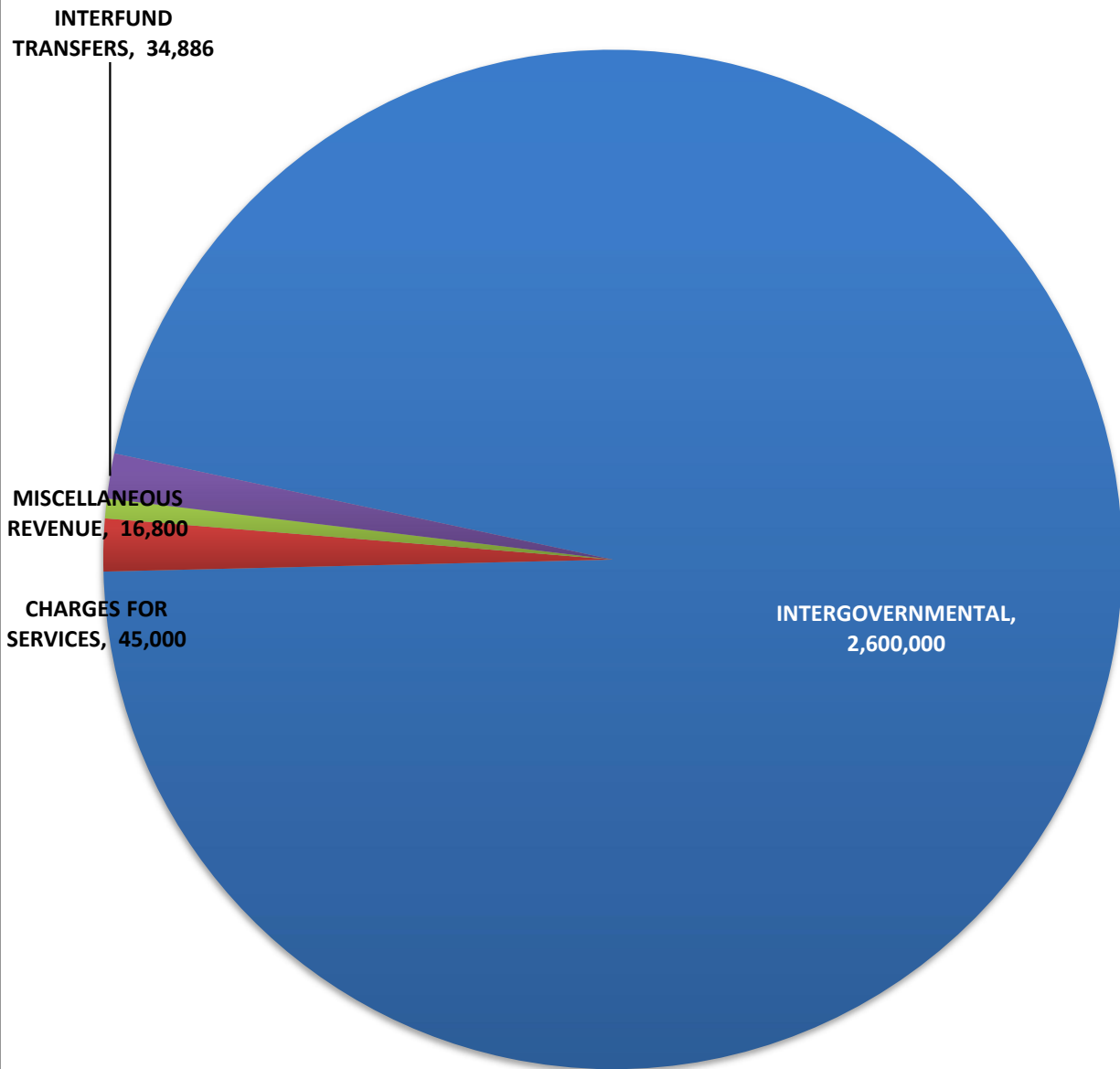
CITY OF COLEMAN
SUMMARY OF REVENUES AND EXPENDITURES

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<u>AIRPORT FUND</u>				
INTERGOVERNMENTAL (JWC)	-	5,000	117,000	2,600,000
CHARGES FOR SERVICES	57,570	67,000	47,000	45,000
MISCELLANEOUS REVENUE	14,910	16,800	16,800	16,800
INTERFUND TRANSFERS	36,073	35,896	35,896	38,446
TOTAL AIRPORT FUND REVENUES	108,553	124,696	216,696	2,700,246
310-xxxx-72 AIRPORT OPERATIONS	275,993	124,696	117,600	2,700,246
TRANSFERS OUT	-	-	-	-
TOTAL AIRPORT FUND EXPENSES	275,993	124,696	117,600	2,700,246
EXCESS OF REVENUES OVER EXPENDITURES	(167,440)	-	99,096	-
<i>Beginning Fund Balance</i>	2,480,611	2,313,171	2,313,171	2,412,267
<i>Adjustments</i>	-			
<i>Ending Fund Balance</i>	2,313,171	2,313,171	2,412,267	2,412,267

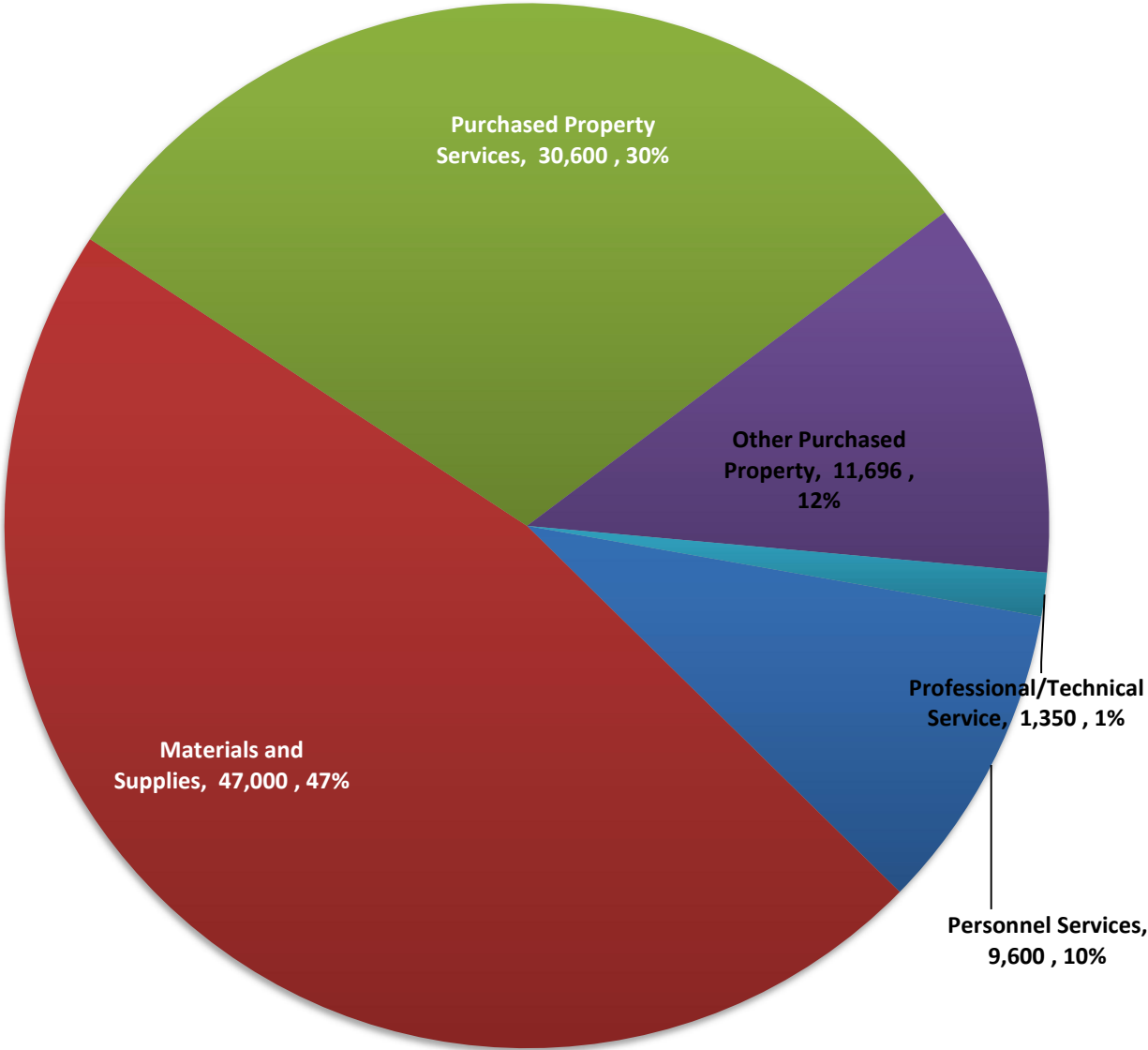
Airport Fund Summary



AIRPORT FUND REVENUE BREAKDOWN



AIRPORT FUND EXPENSE ALLOCATIONS



**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
310-xxxx-75	AIRPORT							
310-3369-75	TXDOT - RAMP GRANT 50/50	-	-	-	-	-	-	
310-3375-75	TXDOT GRANT 90/10	-	-	-	117,000	2,600,000	2,600,000	
310-3376-75	RAMP GRANT REVENUE	-	5,000	5,000	-	-	(5,000)	
	Intergovernmental Revenue	-	5,000	5,000	117,000	2,600,000	2,595,000	
310-3220-75	GASOLINE OIL SALES	41,677	50,000	50,000	30,000	30,000	(20,000)	
310-3225-75	JET FUEL SALES	15,893	17,000	17,000	17,000	15,000	(2,000)	
	Charges for Services	57,570	67,000	67,000	47,000	45,000	(22,000)	
310-3162-75	A/R BAD DEBT COLLECTIONS	-	-	-	-	-	-	
310-3300-75	HANGER RENTAL	9,994	12,000	12,000	12,000	12,000	-	
310-3330-75	MISC INCOME	45	20	20	20	20	-	
310-3340-75	CROP RENTAL	4,750	4,750	4,750	4,750	4,750	-	
310-3360-75	A/R ADMIN. FEE-AIRPORT	94	-	-	-	-	-	
310-3310-75	INTEREST INCOME	27	30	30	30	30	-	
310-3355-75	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	
310-3377-75	EDC REVENUE	-	-	-	-	-	-	
310-3380-75	MCIVER HANGER - RAMP	-	-	-	-	-	-	
310-3390-75	INSURANCE COLLECTED	-	-	-	-	-	-	
310-3395-75	CONTRIBUTION	-	-	-	-	-	-	
	Miscellaneous	14,910	16,800	16,800	16,800	16,800	-	
310-3365-75	TSF FROM L.W.S.	36,073	35,896	35,896	35,896	38,446	2,550	
310-3620-75	TRANSFER DEPRECIATION	-	-	-	-	-	-	
310-4610-75	RESERVE INJECTION	-	-	-	-	-	-	
	Interfund Transfers	36,073	35,896	35,896	35,896	38,446	2,550	
310-xxxx-75	AIRPORT	108,553	124,696	124,696	216,696	2,700,246	2,575,550	

AIRPORT FUND
310-xxxx-76

AIRPORT OPERATIONS

ADOPTED

2020

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.

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

THERE ARE NO SALARY POSITIONS FOR THIS DEPARTMENT.

TOTAL	0		\$ -
-------	---	--	------

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2019			2020	Dollar Change +/-	Comments
		2018 Actual	2019 Adopted	AMENDED Budget			
310-xxxx-76	AIRPORT						
310-5100-76	SALARIES	9,600	9,600	9,600	9,600	9,600	-
	Personnel Services	9,600	9,600	9,600	9,600	9,600	-
310-5165-76	AIRPORT ADVISORY BOARD	-	-	-	-	-	-
310-6010-76	GASOLINE-OIL	53,374	50,000	50,000	25,000	25,000	(25,000)
310-6015-76	JET FUEL EXPENSE	12,837	20,000	20,000	20,000	20,000	-
310-8630-76	CREDIT CARD SYSTEM	-	2,000	2,000	2,000	2,000	-
	Materials and Supplies	66,211	72,000	72,000	47,000	47,000	(25,000)
310-5160-76	REGULAR MAINTENANCE	1,955	5,000	5,000	5,000	5,000	-
310-5170-76	EQUIPMENT MAINTENANCE	1,380	2,000	2,000	2,000	2,000	-
310-5177-76	APARTMENT MAINTENANCE	-	1,000	1,000	1,000	1,000	-
310-5250-76	UTILITIES	17,434	12,000	12,000	12,000	12,000	-
310-6201-76	A/R BAD DEBT WRITE-OFF	142	-	-	-	-	-
310-6500-76	DEPRECIATION EXPENSE	151,798	-	-	-	-	-
310-6750-76	ATMOS/AIRPORT	518	500	500	500	600	100
310-8610-76	TX DOT - RAMP EXPENSES	12,051	10,000	10,000	10,000	10,000	-
	Purchased Property Services	185,278	30,500	30,500	30,500	30,600	100
310-5220-76	INSURANCE	8,874	9,096	9,096	9,096	9,196	100
310-6205-76	INSURANCE REPAIR	2,700	-	-	-	-	-
310-6700-76	TELEPHONE/AIRPORT	2,492	2,100	2,100	2,100	2,500	400
	Other Purchased Property	14,066	11,196	11,196	11,196	11,696	500
310-5145-76	LEGAL SERVICES - AIRPORT	25	150	150	150	150	-
310-5150-76	ENGINEERING	-	-	-	-	-	-
310-5180-76	LEGAL NOTICES	-	50	50	50	-	(50)
310-5230-76	PERMIT FEES	100	200	200	200	200	-
310-5270-76	TRAINING MATERIALS & SCHOOLS	713	1,000	1,000	1,000	1,000	-
	Professional/Technical Service	838	1,400	1,400	1,400	1,350	(50)
310-6400-76	CAPITAL OUTLAY	-	-	-	-	-	-
310-6415-76	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
310-8600-76	GRANT EXPENSE 90/10	-	-	-	17,904	2,600,000	2,600,000
310-8640-76	RAMP GRANT EXPENSE 50/50	-	-	-	-	-	-
	Capital Outlay	-	-	-	17,904	2,600,000	2,600,000
310-xxxx-76	Airport	275,993	124,696	124,696	117,600	2,700,246	2,575,550

SECTION V

SOLID WASTE FUND

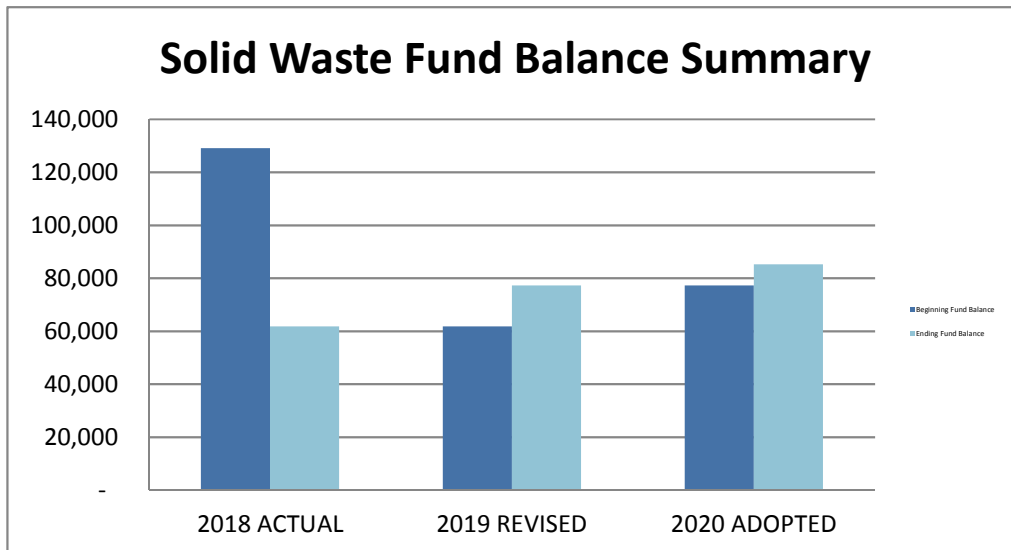
SECTION V

SOLID WASTE OPERATIONS FUND

This Fund's function is to provide for the collection and disposal of trash, garbage and brush and its transportation to the City's Convenience Station.

CITY OF COLEMAN SOLID WASTE OPERATIONS FUND SUMMARY

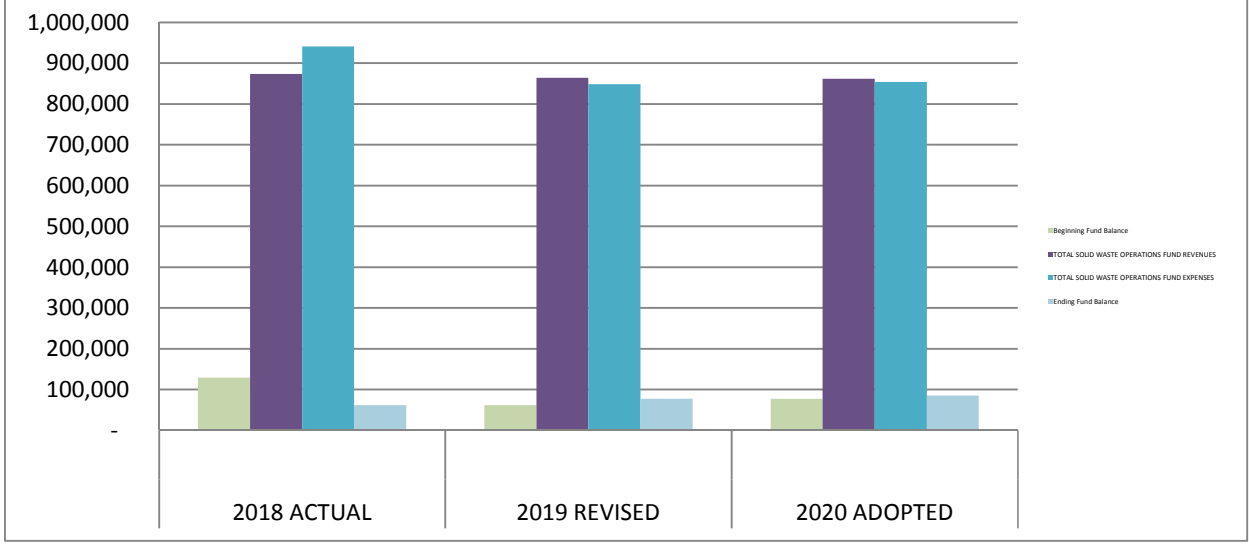
	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
Beginning Fund Balance	129,100	61,732	61,732	77,296
Revenues	873,705	894,050	864,050	861,650
Audit Adjustments	-			
Transfers In	-	-	-	-
Total Available	1,002,805	955,782	925,782	938,946
Expenditures	809,479	780,855	848,486	853,767
Transfers Out	131,594	-	-	-
Ending Fund Balance	61,732	174,927	77,296	85,179



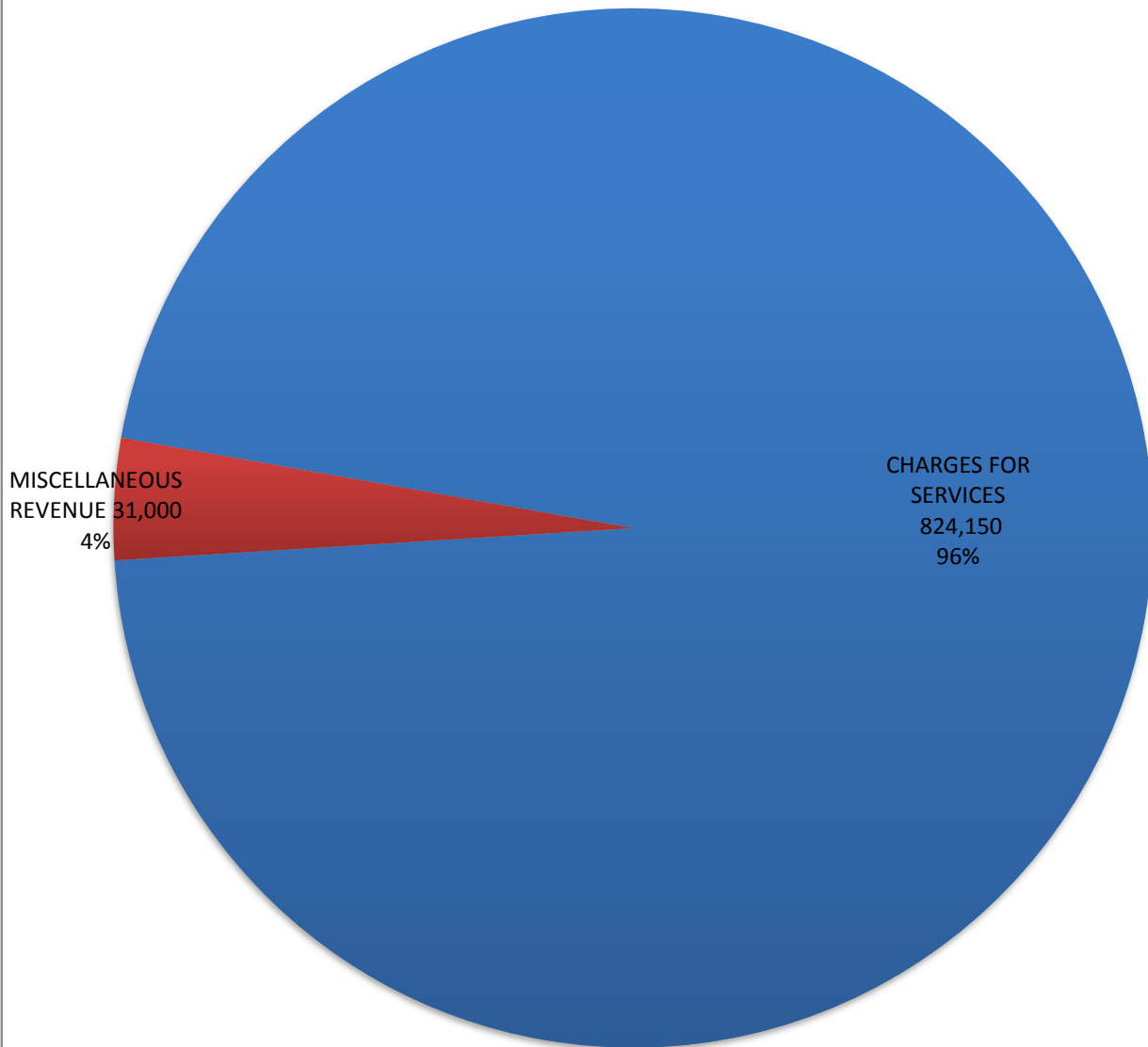
CITY OF COLEMAN
SUMMARY OF REVENUES AND EXPENDITURES

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<u>SOLID WASTE OPERATIONS FUND</u>				
CHARGES FOR SERVICES	830,207	859,150	829,150	829,150
MISCELLANEOUS REVENUE	43,498	34,900	34,900	32,500
INTERFUND TRANSFERS	-	-	-	-
TOTAL SOLID WASTE OPERATIONS FUND REVENUES	873,705	894,050	864,050	861,650
320-xxxx-46 SANITATION COLLECTION	809,479	780,855	848,486	853,767
320-xxxx-46 XFR INTERFUND TRANSFERS	131,594	-	-	-
TOTAL SOLID WASTE OPERATIONS FUND EXPENSES	941,074	780,855	848,486	853,767
EXCESS OF REVENUES OVER EXPENDITURES	(67,368)	113,195	15,564	7,883
<i>Beginning Fund Balance</i>	129,100	61,732	61,732	77,296
<i>Adjustments</i>	-	-	-	-
<i>Ending Fund Balance</i>	<i>61,732</i>	<i>174,927</i>	<i>77,296</i>	<i>85,179</i>

Solid Waste Fund Summary

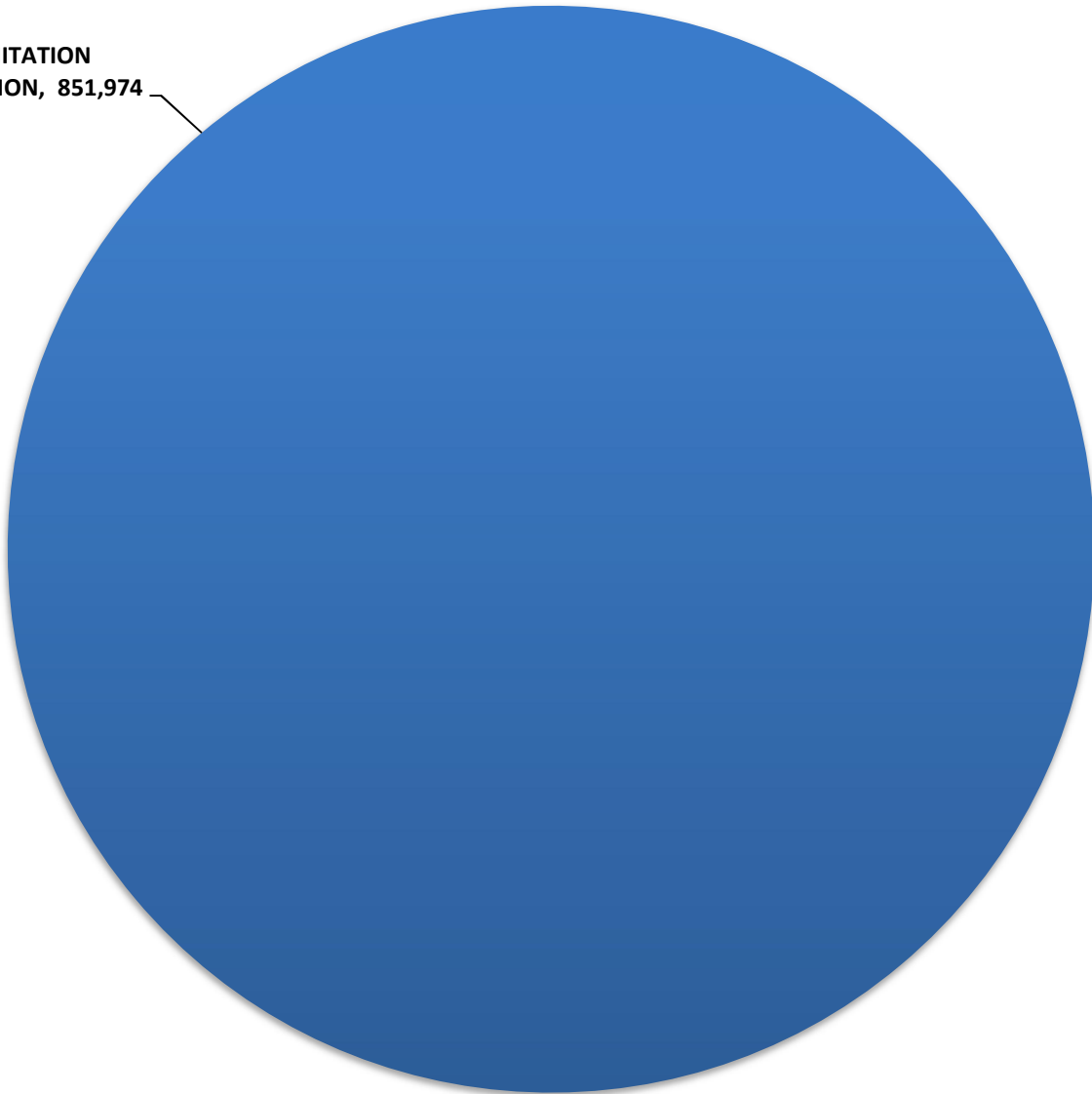


Solid Waste Revenue Summary



SOLID WASTE OPERATIONS FUND EXPENSE ALLOCATIONS

SANITATION
COLLECTION, 851,974



**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-
				AMENDED Budget	2019 REVISED		
320-xxxx-46	GARBAGE/REFUSE						
320-3112-46	PROGRESSIVE GARBAGE BILLED	581,573	600,000	600,000	570,000	570,000	(30,000)
320-3113-46	GARBAGE BILLED (CITY PROFIT)	238,829	250,000	250,000	250,000	250,000	-
320-3120-46	LANDFILL COLLECTIONS	-	-	-	-	-	-
320-3162-46	A/R BAD DEBT COLLCTIONS	-	-	-	-	-	-
320-3300-46	ALLIED WASTE LEASE PAYMENT	-	-	-	-	-	-
320-3316-46	GATE FEE - CONVENIENCE CENTER	3,204	3,000	3,000	3,000	3,000	-
320-3320-46	TIRE REMOVAL	156	150	150	150	150	-
320-3321-46	ANNUAL CLEAN UP COST	-	-	-	-	-	-
320-3450-46	LANDFILL FARM LEASE	-	-	-	-	-	-
320-3460-46	CONVENIENCE CENTER REVENUE	6,446	6,000	6,000	6,000	6,000	-
320-3470-46	USED OIL RECYCLING	-	-	-	-	-	-
	Charges for Services	830,207	859,150	859,150	829,150	829,150	(30,000)
320-3110-46	ROLL OFF DEPOSITS	(2,985)	-	-	-	-	-
320-3155-46	ALLIED WASTE FRANCHISE FEE	-	-	-	-	-	-
320-3156-46	PROGRESSIVE FRANCHISE FEE	33,275	30,000	30,000	30,000	30,000	-
320-3310-46	INTEREST INCOME-GARBAGE	106	100	100	100	100	-
320-3315-46	INTEREST INCOME	-	-	-	-	-	-
320-3317-46	DEPOSIT FOR ROLL-OFF CONTAINER	3,400	3,000	3,000	3,000	-	(3,000)
320-3330-46	EDC GARBAGE GRANT FUNDS	7,014	-	-	-	-	-
320-3360-46	ADMINISTRATIVE FEE	1,016	1,200	1,200	1,200	1,200	-
320-3390-46	INSURANCE COLLECTED	-	-	-	-	-	-
320-3396-46	LEASE PURCHASE	-	-	-	-	-	-
320-3410-46	MISCELLANEOUS INCOME	1,671	600	600	600	1,200	600
	Miscellaneous	43,498	34,900	34,900	34,900	32,500	(2,400)
320-xxxx-46	Total GARBAGE/REFUSE Fund Revenue	873,705	894,050	894,050	864,050	861,650	(32,400)

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
320-xxxx-46	GARBAGE/REFUSE							
320-5100-46	SALARIES/GARBAGE	4,570	4,368	4,368	4,368	4,368	-	
320-5102-46	OVERTIME WAGES	562	256	256	256	304	48	
320-5104-46	LONGEVITY PAY	80	417	417	417	421	4	
320-5110-46	WORKERS COMP/GARBAGE	687	-	-	-	-	-	
320-5115-46	EMPLOYEE HEALTH/GARBAGE	-	-	-	-	-	-	
320-5120-46	UNEMPLOYMENT INS./GARBAGE	3	-	-	-	-	-	
320-5125-46	FICA & MEDICARE/GARBAGE	1,657	354	354	354	357	3	
320-5130-46	RETIREMENT BENEFITS/GARBAGE	-	765	765	765	773	8	
320-5131-46	LIFE INS (SANI)	38	-	-	-	-	-	
320-5300-46	GARBAGE ADMIN. SALARY	34,718	33,447	33,447	33,447	37,496	4,049	
320-5302-46	ADM. OVERTIME WAGES	12	-	-	-	-	-	
320-5304-46	ADM. GARBAGE - LONGEVITY	431	360	360	360	284	(76)	
320-5310-46	WORKERS COMP/ADMIN. GARBAGE	118	145	145	145	139	(6)	
320-5315-46	EMPLOYEE HEALTH/GARBAGE ADMIN.	6,131	6,171	6,171	6,171	5,695	(476)	
320-5320-46	UNEMPLOYMENT INS./GARB. ADM.	152	149	149	149	139	(10)	
320-5325-46	FICA & MEDICARE/GARBAGE ADM.	1,178	2,586	2,586	2,586	2,890	304	
320-5330-46	RETIREMENT BENEFITS/GARB. ADM	6,121	5,627	5,627	5,627	6,381	754	
320-5331-46	LIFE INS (ADMIN)	15	54	54	54	48	(6)	
320-8611-46	HEALTH REIMB. EXPENSE	-	-	-	-	-	-	
	Personnel Services	56,473	54,699	54,699	54,699	59,295	4,596	
320-5175-46	FUEL EXPENSE - GARBAGE	391	500	500	500	500	-	
320-5290-46	UNIFORM EXPENSE	-	-	-	-	-	-	
320-7177-46	MISCELLANEOUS EXPENSE	1,514	-	-	-	-	-	
	Materials and Supplies	1,905	500	500	500	500	-	
320-5150-46	ALLIED WASTE GARBAGE EXPENSE	-	-	-	-	-	-	
320-5151-46	PROGRESSIVE GARBAGE EXPENSE	609,763	600,000	600,000	635,000	635,000	35,000	
320-5155-46	ROLL OFF DEPOSIT REFUND	-	3,000	3,000	-	-	(3,000)	
320-5160-46	REGULAR MAINTENANCE	3,815	3,000	3,000	3,000	4,000	1,000	
320-5170-46	EQUIPMENT MAINTENANCE	4,368	5,000	5,000	5,000	5,000	-	
320-6200-46	BAD DEBT WRITE OFF	5,067	500	500	500	500	-	
320-6201-46	A/R BAD DEBT WRITE-OFF	-	-	-	-	-	-	
320-6310-46	INTERNAL FRANCHISE FEE (4%)	33,055	34,000	34,000	32,800	32,800	(1,200)	
320-6320-46	GENERAL SERVICES FEE (4%)	33,055	34,000	34,000	32,800	32,800	(1,200)	
320-6330-46	USED OIL RECYCLING	-	-	-	-	-	-	
320-6500-46	DEPRECIATION EXPENSE	6,666	-	-	-	-	-	
320-6705-46	CONVENIENCE CENTER EXPENSES	46,660	37,000	37,000	70,000	70,000	33,000	
320-6707-46	ANNUAL CLEAN UP EXPENSE	-	-	-	-	-	-	
320-6750-46	ATMOS GAS UTILITIES	772	-	-	-	-	-	
320-6770-46	LANDFILL CLOS/POSTCLOS COSTS	-	-	-	-	-	-	
	Purchased Property Services	743,220	716,500	716,500	779,100	780,100	63,600	
320-5220-46	INSURANCE	966	990	990	1,021	1,150	160	
320-6205-46	INSURANCE REPAIRS	-	-	-	-	-	-	
320-6706-46	TIRE REMOVAL EXPENSE	-	750	750	750	750	-	
	Other Purchased Property	966	1,740	1,740	1,771	1,900	160	
320-5140-46	LEGAL SERVICES	1,038	500	500	500	106	(394)	
320-5145-46	PROFESSIONAL SERVICES - GARB	75	250	250	250	250	-	

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
320-5165-46	ENGINEERING	-	-	-	5,000	5,000	5,000	
320-5181-46	LEGAL NOTICES	-	50	50	50	-	(50)	
320-5230-46	PERMIT FEES	-	30	30	30	30	-	
320-5270-46	SCHOOLS & WORKSHOPS	417	1,200	1,200	1,200	1,200	-	
	Professional/Technical Service	1,530	2,030	2,030	7,030	6,586	4,556	
320-6400-46	CAPITAL OUTLAY-GARBAGE	-	-	-	-	-	-	
	Capital Outlay	-	-	-	-	-	-	
320-5180-46	DEBT SERVICE/CHIPPER	5,386	5,386	5,386	5,386	5,386	-	
	Debt Service	5,386	5,386	5,386	5,386	5,386	-	
320-xxxx-46	GARBAGE/REFUSE	809,479	780,855	780,855	848,486	853,767	72,912	

INTERFUND TRANSFERS

CITY OF COLEMAN
2020 ADOPTED BUDGET

Account Number	Description	2018 Actual	2019 Adopted	2019 REVISED	2020 ADOPTED	Dollar Change +/-
320-xxxx-46	Interfund Transfers					
320-7500-46	TRANSFERS	-	-	-	-	-
320-7530-46	TRANSFER TO TEXPOOL	-	-	-	-	-
320-8620-46	TRANSFER TO LWS	-	-	-	-	-
320-8630-46	TRANSFER TO GENERAL	131,594	-	-	-	-
	Interfund Transfers	131,594	-	-	-	-
320-xxxx-46	Interfund Transfers	131,594	-	-	-	-
TOTAL GARBAGE/REFUSE OPERATIONS FUND EXPENSES		131,594	-	-	-	-

SECTION VI

DEBT SERVICE FUND

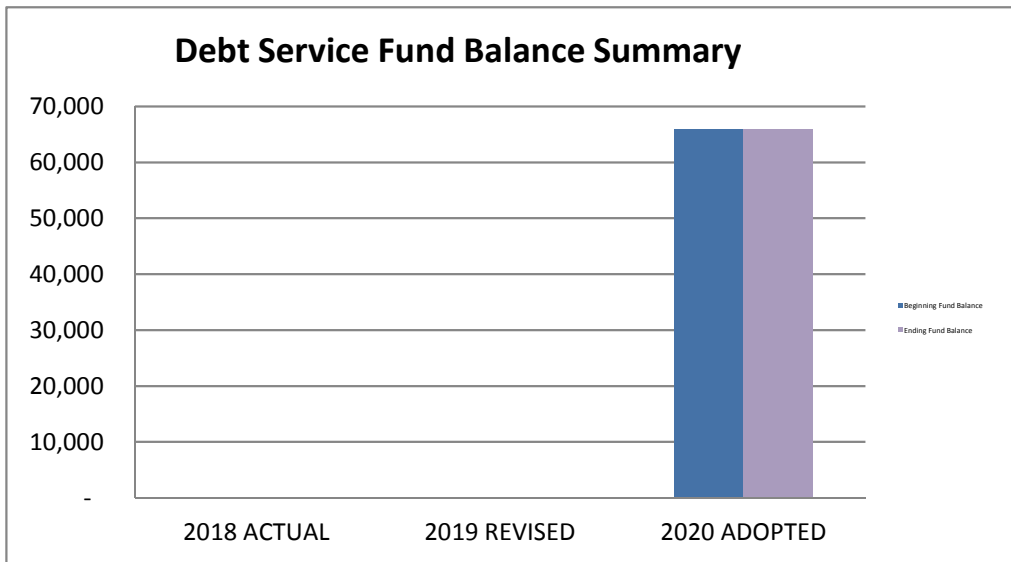
SECTION VI

DEBT SERVICE FUND

Debt service funds are used to account for financial resources to be used for the accumulation of resources for, and the payment of, general long-term tax supported debt principal, interest and related costs.

**CITY OF COLEMAN
DEBT SERVICE FUND SUMMARY**

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
Beginning Fund Balance	-	-	-	65,873
Revenues	-	-	-	182,736
Transfers In	-	-	-	-
Total Available	-	-	-	248,609
Expenditures	-	-	-	1,000
Transfers Out	-	-	-	181,736
Adjustments	-	-	-	-
Ending Fund Balance	-	-	-	65,873



CITY OF COLEMAN
SUMMARY OF REVENUES AND EXPENDITURES

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<u>DEBT SERVICE FUND</u>				
TAXES	-	-	-	182,736
MISCELLANEOUS	-	-	-	-
TRANSFERS IN	-	-	-	-
TOTAL DEBT SERVICE FUND REVENUES	-	-	-	182,736
DEBT SERVICE	-	-	-	1,000
TRANSFERS OUT	-	-	-	181,736
TOTAL DEBT SERVICE FUND EXPENSES	-	-	-	182,736
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-
<i>Beginning Fund Balance</i>	-	-	-	65,873
<i>Adjustments</i>	-	-	-	-
<i>Ending Fund Balance</i>	-	-	65,873	65,873

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

**CALCULATION OF
AD VALOREM TAX REVENUE**

	2019 ACTUAL	2020 AMENDED	2020 ADOPTED
TOTAL ASSESSED VALUATION	126,964,184		131,377,539
TAX RATE PER \$100			
GENERAL FUND	0.260532		0.276683
DEBT SERVICE FUND	0.147161		0.147161
 TOTAL TAX RATE	 0.407693		 0.423844
TAX LEVY			
GENERAL FUND	330,782		363,499
DEBT SERVICE FUND	186,842		193,337
 TOTAL LEVY	 517,624		 556,836

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019 REVISED	2020 ADOPTED	Dollar Change +/-
150-xxxx-05	Debt Service					
150-3125-05	DEBT SERVICES TAX LEVY	-	-	-	181,736	(181,736)
150-3127-05	PENALTIES ON TAXES	-	-	-	1,000	(1,000)
		-	-	-	-	-
	Tax Revenue	-	-	-	182,736	(182,736)
	Miscellaneous Revenue	-	-	-	-	-
	Miscellaneous	-	-	-	-	-
	Transfer from General Fund	-	-	-	-	-
	Transfer from Solid Waste Fund	-	-	-	-	-
	Transfer from Utility Fund	-	-	-	-	-
	Interfund Transfers	-	-	-	-	-
150-xxxx-05	Debt Service	-	-	-	182,736	(182,736)

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019 REVISED	2020 ADOPTED	Dollar Change +/-
150-xxxx-05	Debt Service					
150-6000-05	PRINCIPAL ON CO'S	-	-	-	-	-
150-6001-05	INTEREST ON CO'S	-	-	-	-	-
150-6100-05	PRINCIPAL ON GO REFUND BONDS	-	-	-	-	-
150-6100-05	INTEREST ON GO REFUND BONDS	-	-	-	-	-
150-6900-05	PAYING AGENT FEES	-	-	-	1,000	1,000
	Debt Service	-	-	-	1,000	1,000
INTERFUND TRANSFERS						
	TRANSFER TO ELECTRICAL FUND				62,196	62,196
	TRANSFER TO WATER & SEWER FUND				119,540	119,540
		-	-	-	181,736	181,736
150-xxxx-05	Debt Service	-	-	-	182,736	182,736

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

BONDED DEBT ISSUED

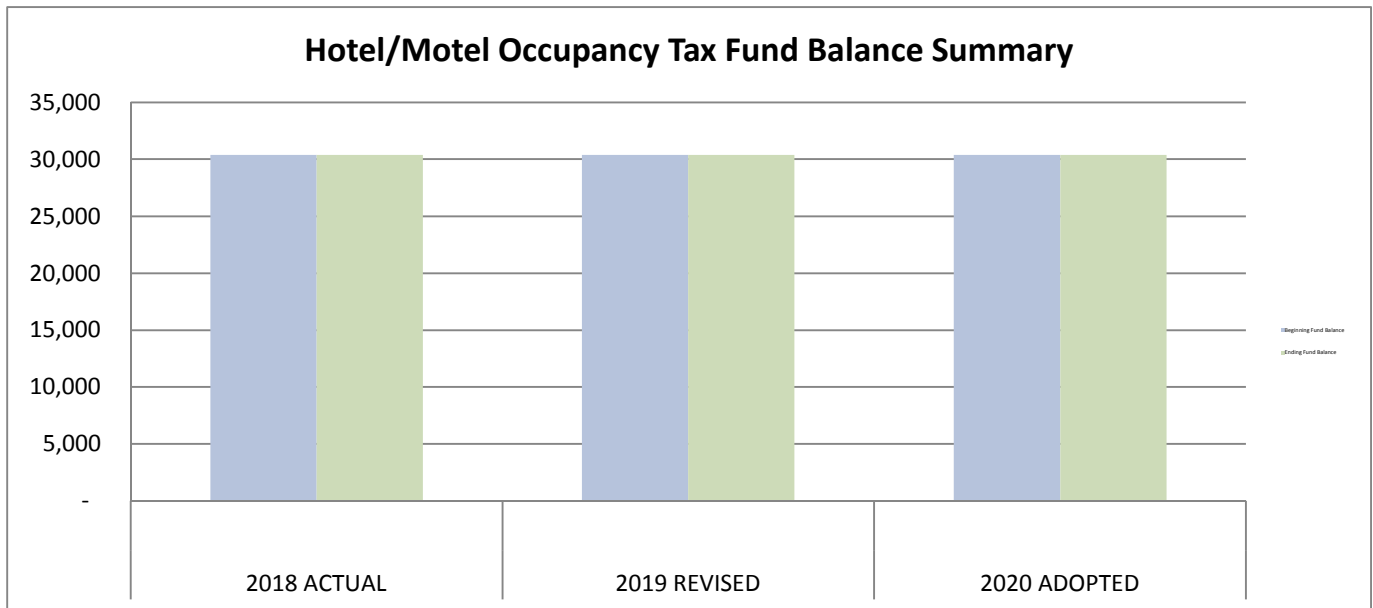
BOND DESCRIPTION	INTEREST RATE	DATE OF ISSUANCE	MATURITY DATE	AMOUNT AUTHORIZED	AMOUNT ISSUED	AMOUNT OUTSTANDING
2008 TAX AND UTILITY	IMPUTED	1/1/2008	4/1/2039	\$ 5,025,000	\$ 5,025,000	\$ 3,325,000
System Surplus Revenue	(No Interest)					
Certificates of Obligation	(No Interest)					
2013A General Obligation Refunding Bonds	1.83%	1/1/2013	4/1/2022	\$ 1,735,000	\$ 1,735,000	\$ 570,000

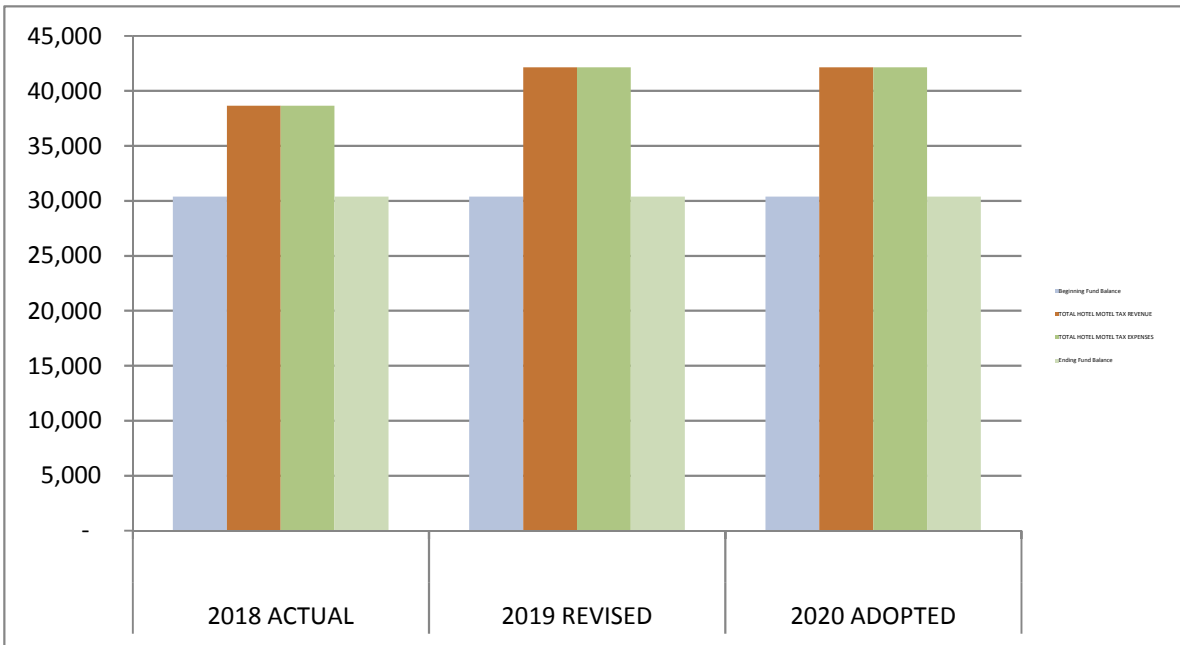
SECTION VII

HOTEL OCCUPANY TAX FUND

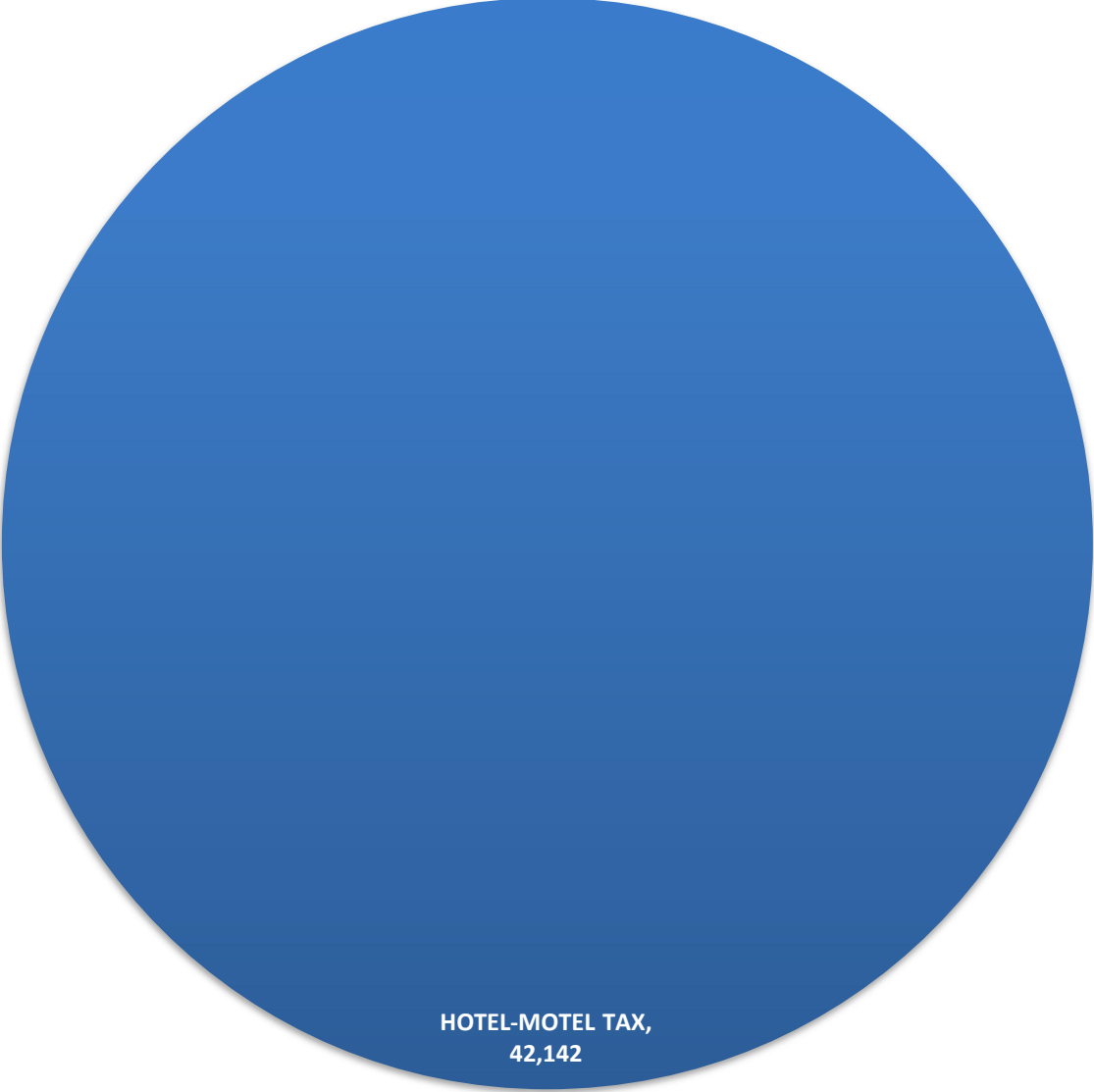
CITY OF COLEMAN HOTEL OCCUPANCY TAX

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED	Dollar Change + / -
<u>HOTEL-MOTEL TAX REVENUE</u>					
HOTEL-MOTEL TAX	38,645	42,142	42,142	42,142	-
INVESTMENT EARNINGS	-	-	-	-	-
TOTAL HOTEL MOTEL TAX REVENUE	38,645	42,142	42,142	42,142	-
<u>TOURISM PROMOTION</u>					
TROURISM PROMOTION	38,645	42,142	42,142	42,142	-
TOTAL HOTEL MOTEL TAX EXPENSES	38,645	42,142	42,142	42,142	-
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-	-
<i>Beginning Fund Balance</i>	30,363	30,363	30,363	30,363	
<i>Adjustments</i>	-				
<i>Ending Fund Balance</i>	<u>30,363</u>	<u>30,363</u>	<u>30,363</u>	<u>30,363</u>	

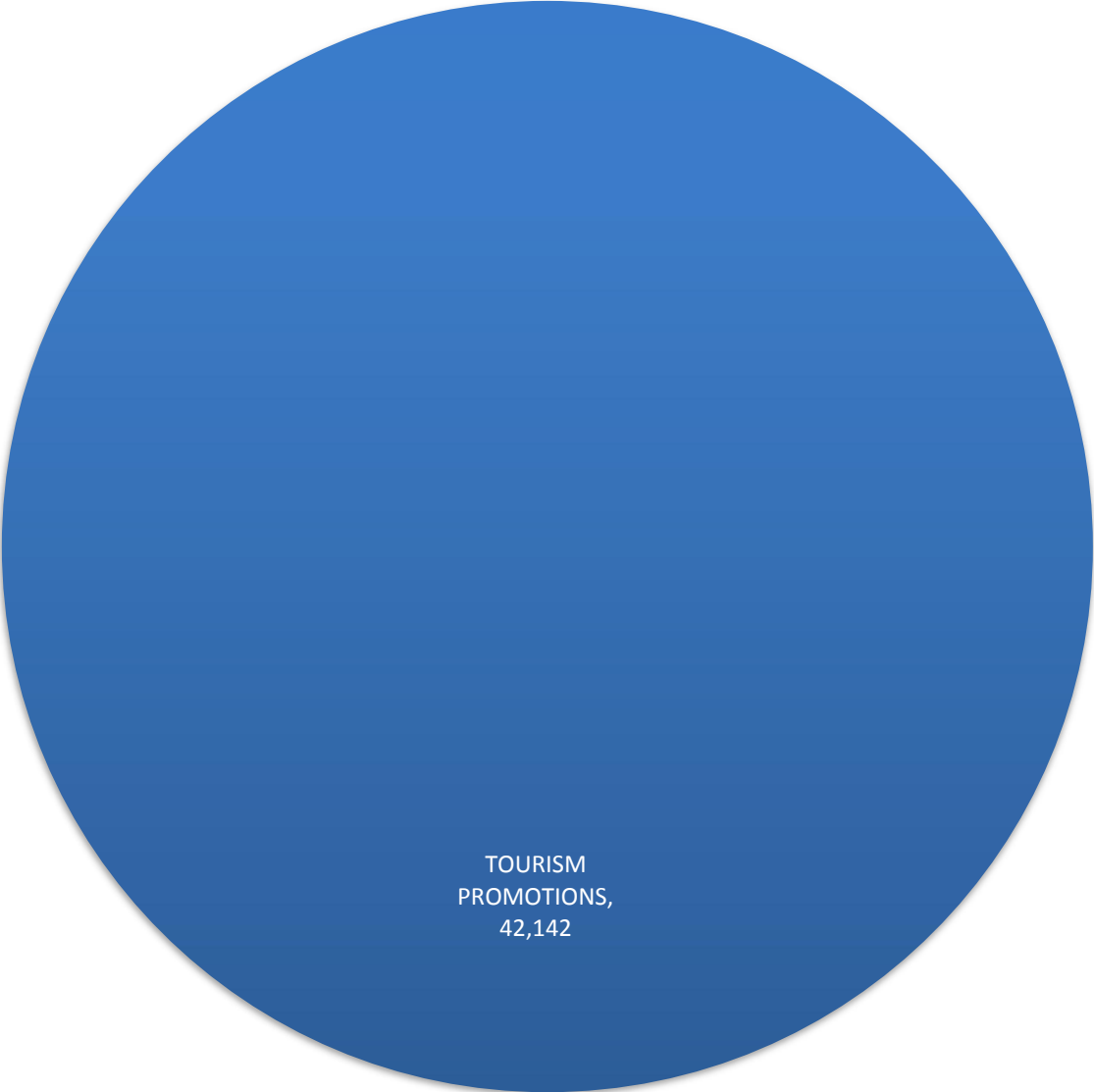




**HOTEL OCCUPANCY TAX FUND REVENUE
BREAKDOWN**



HOTEL OCCUPANCY TAX FUND EXPENSE ALLOCATIONS



**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
220-xxxx-05	HOTEL OCCUPANCY TAX							
220-3381-05	RAMP GRANT REVENUE	38,645	42,142	42,142	42,142	42,142	-	
	HOTEL OCCUPANCY TAX	38,645	42,142	42,142	42,142	42,142	-	
		-	-	-	-	-	-	
	Charges for Services	-	-	-	-	-	-	
220-3381-05	INVESTMENT EARNINGS	-	-	-	-	-	-	
	INVESTMENT EARNINGS	-	-	-	-	-	-	
	RESERVE INJECTION							
	Interfund Transfers	-	-	-	-	-	-	
220-xxxx-05	HOTEL OCCUPANCY TAX	38,645	42,142	42,142	42,142	42,142	-	

CITY OF COLEMAN
2020 ADOPTED BUDGET

Account Number	Description	2019			2020	Dollar Change +/-	Comments
		2018 Actual	2019 Adopted	AMENDED Budget			
220-xxxx-06	HOTEL OCCUPANCY TAX						
	SALARIES	-	-	-	-	-	-
	Personnel Services	-	-	-	-	-	-
	Materials and Supplies						
	Materials and Supplies	-	-	-	-	-	-
	REGULAR MAINTENANCE						
	Purchased Property Services	-	-	-	-	-	-
	INSURANCE						
	Other Purchased Property	-	-	-	-	-	-
220-7161-06	TOURISM PROMOTION PROJECTS	-	-	-	28,096	28,096	28,096
220-7171-06	CC CHAMBER COMMERCE	38,645	42,142	42,142	14,046	14,046	(28,096)
	Professional/Technical Service	38,645	42,142	42,142	42,142	42,142	-
	CAPITAL OUTLAY	-	-	-	-	-	-
	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
220-xxxx-06	HOTEL OCCUPANCY TAX	38,645	42,142	42,142	42,142	42,142	-

SECTION VIII

STREET IMPROVEMENT FUND

**CITY OF COLEMAN
STREET IMPROVEMENT FUND**

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<u>STREET IMPROVEMENT FUND REVENUE</u>				
STREET IMPROVEMENT TAX	141,103	139,000	139,000	140,000
INVESTMENT EARNINGS	-	-	-	100
TOTAL REVENUE	141,103	139,000	139,000	140,100
 <u>STREET IMPROVEMENT FUND EXPENSES</u>				
Materials and Supplies	143,879	139,000	136,224	140,100
TOTAL EXPENSES	143,879	139,000	136,224	140,100
 EXCESS OF REVENUES OVER EXPENDITURES	 (2,776)	 -	 2,776	 -
 <i>Beginning Fund Balance</i>	 -	 (2,776)	 (2,776)	 -
<i>Adjustments</i>				
<i>Ending Fund Balance</i>	 (2,776)	 (2,776)	 -	 -

**CITY OF COLEMAN
2020 ADOPTED BUDGET**

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
230-xxxx-08	STREET IMPROVEMENT FUND							
230-3240-08	STREET IMPROVEMENT TAX	141,103	139,000	139,000	139,000	140,000	1,000	
	STREET IMPROVEMENT TAX	141,103	139,000	139,000	139,000	140,000	1,000	
		-	-	-	-	-	-	
	Charges for Services	-	-	-	-	-	-	
230-6010-08	INVESTMENT EARNINGS	-	-	-	-	100	-	
	INVESTMENT EARNINGS	-	-	-	-	100	-	
	RESERVE INJECTION							
	Interfund Transfers	-	-	-	-	-	-	
230-xxxx-08	STREET IMPROVEMENT FUND	<u>141,103</u>	<u>139,000</u>	<u>139,000</u>	<u>139,000</u>	<u>140,100</u>	<u>1,000</u>	

CITY OF COLEMAN
2020 ADOPTED BUDGET

Account Number	Description	2018 Actual	2019 Adopted	2019		2020 ADOPTED	Dollar Change +/-	Comments
				AMENDED Budget	2019 REVISED			
230-xxxx-09	STREET IMPROVEMENT FUND							
	SALARIES	-	-	-	-	-	-	
	Personnel Services	-	-	-	-	-	-	
230-6010-09	Materials and Supplies	143,879	139,000		136,224	140,100		
	Materials and Supplies	143,879	139,000	-	136,224	140,100	-	
	REGULAR MAINTENANCE							
	Purchased Property Services	-	-	-	-	-	-	
	INSURANCE							
	Other Purchased Property	-	-	-	-	-	-	
	ENGINEERING							
	Professional/Technical Service	-	-	-	-	-	-	
	CAPITAL OUTLAY							
	CAPITAL IMPROVEMENTS							
	Capital Outlay	-	-	-	-	-	-	
230-xxxx-09	STREET IMPROVEMENT FUND	143,879	139,000	-	136,224	140,100	-	

**CITY OF COLEMAN
DEPRECIATION FUND**

	2018 ACTUAL	2019 ADOPTED	2019 REVISED	2020 ADOPTED
<u>DEPRECIATION FUND REVENUE</u>				
INVESTMENT EARNINGS	-	-	-	-
TRANSFERS IN	-	-	-	-
TOTAL REVENUE	-	-	-	-
<u>DEPRECIATION FUND EXPENSES</u>				
CAPITAL OUTLAY	-	-	-	-
TRANSFERS OUT	-	-	-	-
TOTAL EXPENSES	-	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-
<i>Beginning Fund Balance</i>	-	-	-	-
<i>Adjustments</i>	-	-	-	-
Ending Fund Balance	-	-	-	-

SECTION IX

TAX AND APPROPRIATION ORDINANCES