

City of Coleman

2021-2022

Budget

Adopted

9/16/2021



(This page left blank intentionally)

City of Coleman

Fiscal Year 2021-2022

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$19,549, which is a 3.34 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 \$9,528.

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

FOR: Tommy Sloan, Sharlene Hetzel, Tracy Rankin, Bobby McGee, Monty Sides
AGAINST: None
PRESENT and not voting: None
ABSENT: None

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.441866/100	\$0.438623/100
No-New-Revenue Tax Rate:	\$0.433564/100	\$0.419149/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.280616/100	\$0.273750/100
Voter-Approval Tax Rate:	\$0.441866/100	\$0.438624/100
Debt Rate:	\$0.151427/100	\$0.155293/100

Total debt obligation for City of Coleman secured by property taxes:
 \$196,784

(This page left blank intentionally)

THE CITY OF COLEMAN

City Council

Tommy Sloan
Mayor

Sharlene T. Hetzel
Mayor Pro Tem

Tracy Rankin
Council Member

Bobby McGee
Council Member

Monte Sides
Council Member

Administration

Diana Lopez
City Manager

James King
Assistant City Manager / City Secretary

(This page left blank intentionally)



FISCAL YEAR 2022 City of Coleman COUNCIL GOALS & STRATEGIES

GOAL 1: SAFE & SECURE COMMUNITY

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

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

Focus on Parks and Lakes

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

Continuous improvement of public safety performance measures

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

Engage in proactive and formal community outreach to Citizens of Coleman

- Provide Code Compliance Educational materials to provide residents and businesses information about City Ordinances
- Provide residents and businesses personal interaction with Code Compliance to ensure the information provided is understood
- Creation of a Neighborhood Pride Program to encourage and recognize excellent property maintenance to encourage others to make visual enhancements and support of community beautification

GOAL 2: FINANCIAL INTEGRITY

- Provide a transparent and open government
- Utilization of social media to communicate information to the community
- Implement Forms Center to include downloadable relevant forms such as contract, name and billing address changes
- Create Q&A section on Utility Billing Page for easy access to customers
- Link to “Billing/ Account Information” providing relevant information to open new accounts, deposits & activation fees, change of address forms, finalizing accounts process and adjustment forms
- Adoption of updated Employee Manual to make clear and concise and incorporation of Best Practices
- Replace current body cameras that integrate with current technologies to provide a better quality of video for public transparency as well as court proceedings
- Secure, Develop, or create Grant Management Reporting for transparency, efficiency, compliance, and particularly to build a database of funding



FISCAL YEAR 2022 City of Coleman COUNCIL GOALS & STRATEGIES

- Work towards delivery of timely audits
 - Work towards a comprehensive annual financial report providing non-required statistical data (10-year trend)
 - Obtain the GFOA distinguished budget presentation award
 - Achieve the Transparency Star awarded by the Texas State Comptroller
 - Develop a process to monitor internal procurement compliance to allow for a more transparent and open government
 - Seek training on financial software to increase utilization and reduce time spent on many tasks
 - Ensure communications capability and redundancy by updating server and computer systems and software
 - Ensure Departments the visibility to review financial information through accounting software
- Operate within authorized annual appropriations of a balanced budget
- Effectively use our assets, tools, systems, and personnel by enhancing the abilities and knowledge of our city employees
 - Develop a process to monitor internal procurement compliance to allow for a more transparent and open government
 - Define and communicate HR service model for risk mitigation, specifically worker's compensation
 - Consult with TML on developing a system in support of case management and reporting to distribute quarterly report to departments
 - Subscribe to grant opportunity sites to increase chances for application and create awareness internally
 - Seek and apply for 10 - 20 funding opportunities to support existing or new programs or various department goals
 - Funding for staff to increase career development of personnel including maintaining annual required training, increasing related competencies with staff and supervisory development of supervisors
 - Upgrade lights and signs to LED fixtures in order to conserve electricity as well as to save money on replacement of bulbs
 - Install new security cameras at city buildings for consolidation in order to operate more efficiently
 - Upgrade HVAC units to more energy efficient units
- Create financial plans for future growth and maintenance
- Begin the process to create a Long-Term Financial Plan with the implementation of absent policies and the assistance of a Municipal Financial Advisor
 - Create a Water and Wastewater Master Plan and start working toward the Plan to help prioritize Capitol projects for existing infrastructure and future development
 - Create a Streets Master Plan and start working toward financial options for the Council utilizing the Street Maintenance Fee as the funding mechanism
- Pursue excellence as stewards of taxpayer dollar.
- Begin the process to evaluate water and electric meters and request proposals from water and electric meter manufactures for the evaluation and installation of a pilot program for "Smart Meters" to prevent water/ line loss and capture loss in revenue streams
 - Continued Partnership with TX Dot for transportation and infrastructure projects to support the City's transportation projects, planning, and infrastructure improvements
 - Utilize iWorQ as a management tool for preventive maintenance of city assets and plan for integration to allow our Residents and Contractors the convenience of registering, pulling permits, and making payments online
 - Ensure contractual obligations with outside parties are being maintained – Begin process for renegotiation of contract(s)
 - Conduct review and update/ develop/ adopt Financial Polices of the City to include: Purchasing Policy, Investment Policy, Capital Assets Policy, Reserve Policy, and Budget policy
 - Document all Department processes and procedures step by step for every function to ensure that departing employees pass on their valuable knowledge to future employees
 - Continue to create polices following Best Practice guidelines to guide and support the activities of Departments and our employees to maintain a high level of standards and public respect

GOAL 3: CONTINUOUS ECONOMIC GROWTH

Improve roadways and infrastructure to support new and existing development

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

Focus on EDC and BRE

- Actively pursue new businesses to build or relocate in the City of Coleman and Conduct BRE site visits to businesses in Coleman
- Explore Façade Improvement Opportunities identifying a funding mechanism and work toward a minimum of three façade improvement grants that would assist businesses in making improvements to their business. Continuing to enhance staff's expertise by attending training; networking with



FISCAL YEAR 2022 City of Coleman COUNCIL GOALS & STRATEGIES

- developers, site selectors, retailers and other Economic Development Professionals
- Create and maintain up to date informative maps, development brochures, property databases, portfolios, and developer packets
- Partner with Taxing Entities to facilitate Tax Foreclosure Properties for future redevelopment
- Research plan to conduct a study to determine feasibility of annexation of land within city's ETJ
Focus on housing, Redevelopment, And efficiencies in Development Process
- Forge partnerships and stronger collaboration by increasing contact among various sectors of our business community and stakeholders such as Chamber of Commerce, School District, Hospital and County – Operation Cooperation
- Strengthen partnership with City Departments and Boards to include EDC, Building & Standards, P&Z, Inspections Codes, Fire, and Public Works to promote development in city by promoting efficiencies in the development process -Project Phoenix
- Explore housing programs to address prevalent neighborhood needs and to protect or improve the quality of housing
- Explore program to prevent or reduce decline and deterioration by helping households (5-10 annually) maintain properties through rehabilitation, interior/ exterior maintenance, and/ or accessibility modifications
- Use information systems, including GIS and iWorQ to map data to identify target areas in Coleman for Redevelopment

GOAL 4: ENHANCE QUALITY OF LIFE

- Revitalization of Community by incorporating infrastructure and amenities.....
 - Provide for improvements and facilities as outlined in the CMP
 - Create a Streets Master Plan and start working toward financial options for the Council utilizing the Street Maintenance Fee as the funding mechanism
 - Create a Water and Wastewater Master Plan and start working toward the Plan to help prioritize Capitol projects for existing infrastructure and future development
- Utilize code enforcement / compliance as a proactive tool for cleanup and Beautification.....
 - Abatement of properties belonging to non-responsive property owners to ensure the health and safety of our Residents
 - Develop and improve communications between citizens, developers, neighborhood associations/ groups, property owners, public officials, and appropriate city departments on questions of land use, occupancy and zoning by means of hosting community meetings, pre-application meetings and interdepartmental meetings to provide explanation of planning and zoning processes and building processes
 - Work with EDC to create an Infill Residential Development Program for addressing the redevelopment of properties
 - Reach out to the Keep Coleman Beautiful to partner and assist in seeking funding opportunities so that it remains a viable program for the City of Coleman
 - Set up a City of Coleman Booth at various community events
 - Begin assessments of recreation facilities to make sure they are in compliance with State and Federal Regulations, such as ADA
 - Update Subdivision Ordinance and other Codes to conform with the challenges we are experiencing in the community
- Create new partnerships, programs and incentives that promote citizen opportunities.....
 - Build volunteer opportunities and strong volunteer labor pool that supports the health of the community; actively seek relationships with schools to engage middle to high school aged students in community development, through mentoring or volunteerism
 - Partner with the Senior Center to provide additional activities to our senior citizens
 - Partner with the sports leagues to identify opportunities for additional recreational activities
 - Utilize surveys to seek feedback of community interest and seek input from non-users of programs and facilities on barriers
 - Creation of a Neighborhood Pride Program to encourage and recognize excellent property maintenance to encourage others to make visual enhancements and support of community beautification

GOAL 5: PUBLIC SERVICE EXCELLENCE

- Provide and maintain a high level of customer service to our citizens.....
 - Maintain ISO Rating for our Citizens
 - Update City GIS Viewer to multiple platforms to leverage online technologies and streamline access
 - Form an event planning committee comprised of various City Departments for a full range of input and assistance for events
 - Leadership Program for all City Staff
 - Work with Chamber of Commerce towards a Leadership Academy for area businesses
 - Establish a Citizens Academy
 - Develop and implement training and programs that will prepare members of the department to meet the challenges of an ever-changing environment



FISCAL YEAR 2022 City of Coleman COUNCIL GOALS & STRATEGIES

- Increase recruitment activities to foster a diverse, highly qualified and professional workforce
- Employee manual update to make clear and concise Implement new supervisory development program designed for newly promoted supervisors
- Implement a Train the Trainer certification program to expand professional development expertise
- Highlight and expand on the services of the Library
- Provide materials in both English and Spanish
- Provide outreach services to increase visibility within the community
- Establish SOP's of the Utility Billing Office for billing, new/ disconnection of service, water leaks, meter tampering etc.
- Formally designate one person from every department as a City Resource Officer to serve as a subject expert of the Department and aid citizens with reaching resolution to questions, concerns, or complaints
- Continue with technology upgrades for viewing and participation of Public Meetings of the City of Coleman
- Maintain the structure of our Municipal Government as a Council-Manager form of government that governs by Ordinance to the greatest extent possible providing for the greatest accountability to our Citizens by consistently searching for and improving methods of serving the Citizens of Coleman with our Missions, Vision, and Core Values at the heart of everything we do

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

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

GOAL 6: IMPROVE THE VISUAL BRAND OF THE CITY OF COLEMAN

Utilize the new branded logo and core values consistently and when possible, upgrade content of media library.

- Logo/ branding visible on the white fleet
- Logo/ branding incorporated in the Police Department on fleet and uniforms
- Partner with the EDC and Full Strut Media for new footage and still photos
- Continue to make updates to City website
- Continue to make updates to EDC website
- Bring printed information current and use branding when possible
- Require use of City logo on all HOT funded projects advertising or promotional information
- Communicate with citizens through social media, radio, and other printed platforms
- Continue to be as transparent as possible when communicating with the public



Office of the City Manager

Committed to our Residents, **O**rganizational Pride, **L**eading by Example, **E**xcellent Customer Service,
Making a Difference, **A**ccountable for our Actions, **N**ever settle for Less – We are **COLEMAN**

September 9, 2021

Honorable Mayor and Members of the City Council:

Through your leadership and through the last several months of staff dedication, budget workshops, public hearings, and input from the Citizens of Coleman, we are presenting to you a budget of \$15,430,411. For a complete detail of the budget factors in this document, please refer to the budget document. Each fund section includes supplemental information which illustrates where the money is being allocated, number of employees compensated from the fund, historical funding information, and other pertinent data. In short, the sum of the 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 through the use of allocating scarce revenue resources to provide for the changing and challenging needs in our community of approximately 4,431 Residents.

Below are the primary changes to the budget from the proposed document submitted to you on August 2, 2021, to the budget being presented for adoption.

- The budget has factored in the Voter Approval Tax Rate of \$0.441866/\$100. It is an increase of \$0.003243. This budget will raise more revenue from property taxes than last year's budget by an amount of \$19,549, which is a 3.34 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 \$9,528.
- The budget has factored a conservative increase to sales tax of 3.53%.
- There are no increases to water, wastewater, electrical, or sanitation rates. In addition, there are no proposed increases to other fees.
- In June, we were anticipating Premiums for Group Medical Insurance to increase significantly with renewal indicating a 43.4% increase. The city completed the Request for Proposals process in late August. The budget has factored in a 18.92% increase from last year's budget for the positions that receive health insurance benefits from the City.
- Personnel Cost Calculations were calculated to account for the increases to Medical Insurance Premiums and increases to combined employer contributions to TMRS. To offset the cost of personnel and still achieve distribution of services to meet goals and objectives of the Fiscal Year, personnel in several departments will be combined and a Reduction of Force in positions that are currently vacant by attrition were factored into the budget.

- The budget includes several capital improvement projects to Water, Wastewater, and drainage infrastructure, as well as the purchase of a piece of heavy equipment (vacuum truck) for the utility fund. In addition, it includes facility upgrades for Community Development and technology upgrades for the general fund and utility fund.

The budget for Fiscal Year 2022 was developed to ensure financial stability as efforts were made and emphasis is placed on funding the financial priorities of the City including funding to a level sufficient to pay outstanding debt obligations and to maintain current levels of service to Citizens. Our policy is to adopt a sound and fiscally conservative budget and to adhere to it closely during the budget year. Any amendments that need to be made during the year will be accomplished according to established practices, including obtaining authorization from the City Council for any significant changes.

I appreciate ACM King, EDC Director Little, and all Department heads for their diligence in the budget process and throughout the year. We understand our roles to be that of stewards, responsible for passing on this City in a better condition than when it came into our care, whatever part we play in it.

The budget for adoption is being presented to Mayor and Council on September 9, 2021.

Respectfully submitted,



Diana L Lopez
City Manager



Office of the City Manager

Committed to our Residents, **O**rganizational Pride, **L**eading by Example, **E**xcellent Customer Service,
Making a Difference, **A**ccountable for our Actions, **N**ever settle for Less – We are **COLEMAN**

August 2, 2021

Honorable Mayor and Members of the City Council:

On behalf of City Administration and Staff, I respectfully present to you the FY 2022 Proposed Budget for the City of Coleman, Texas. The budget represents the City's careful stewardship and plan of the finances for the upcoming year.

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

The Goals established by the City Council for FY 2022 include:

- Safe and Secure Community
- Financial Integrity
- Economic Growth
- Enhancement to Quality of Life
- Public Service Excellence
- Visual brand of the City of Coleman

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

Assumptions used when preparing the proposed budget include:

- Based upon estimates received in May of 2021, Appraised Property Taxable Values would increase by \$1,208,170
- FY 2021 Adopted Tax Rate (\$0.438623/\$100) was used for Property Tax Projections at a 94% collection rate
- Conservative approach to Revenue Projections utilizing historical data for the last 5 fiscal years to project Fiscal Year 2022 revenue streams
- Utility Revenues will remain consistent with historical consumption data for the last 5 fiscal years

- Premiums for Health Insurance are anticipated to increase significantly with renewal indicating a 43.4% increase
- Personnel Cost Calculations were calculated to account for anticipated increases to Medical Insurance Premiums; increase to combined employer contributions to TMRS; and increases to annual contribution rate for unemployment insurance
- To offset the cost of personnel and still achieve distribution of services to meet goals and objectives of the Fiscal Year, personnel in several departments will be combined and a Reduction of Force in positions that are currently vacant by attrition were considered

The budget for Fiscal Year 2022 was developed to ensure financial stability as efforts were made and emphasis is placed on funding the financial priorities of the City including funding to a level sufficient to pay outstanding debt obligations and to maintain current levels of service to Citizens.

Primary Revenues Impacted

Impact of COVID 19 to Budget

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

With the closure of certain businesses in the community during FY 2021 and FY 2022 and with the closure of schools, the economy of our community was affected. With the closure of schools, manufacturing business, and other business with high utility consumption, in addition to an increase in the number of customers who entered payment plans with the City due to individual economic hardships, projected revenue streams for late fees and penalties in the Utility Fund and Sanitation Fund are expected to come in slightly lower than adopted in Fiscal Year 2021.

The coronavirus outbreak and government responses are creating disruption in global supply chains and are adversely impacting many industries. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. Expenses for fuel, materials, freight, chemicals, and parts for equipment have increased in comparison from FY 2021 to FY 2022. The rise of these expenses was calculated into the budget. Unlike other emergencies that may impact a community, such as weather and fires, there was no roadmap for the processes in responding to a public health emergency of this magnitude.

The rapid development and fluidity of this situation precludes any prediction as to the ultimate material adverse impact of the coronavirus outbreak. Nevertheless, the outbreak presents uncertainty and risk with respect to the City, its performance, and its financial results.

As the pandemic unfolded, the US Treasury department implemented several revenue sources for state and local government. The Coronavirus Relief Fund administered through Texas Department of Emergency Management (TDEM) provided \$195,008 in revenue for FY 2021 to offset

COVID-19 related expenses of \$96,196. In addition, funds were used to cover payroll expenses for public safety and payroll expenses for staff that had to quarantine due to the virus. In the absence of a county health department, the City of Coleman implemented a COVID Response Team to assist with contact tracing and the funds received from TDEM were used to cover those expenses. The grant funds were also utilized to purchase technology equipment for the broadcasting of meetings.

As of the date of this transmittal letter the Texas Department of Health COVID-19 dashboard reflects that since the onset of COVID Coleman County has had 539 confirmed cases, 266 probable cases, and 35 deaths. The dashboard also reflects a total of 3,065 vaccine doses administered with 1,486 people fully vaccinated. Coleman County Medical Center, Local Health Authority Dr. Attwood, County Judge Billy Bledsoe and Emergency Management Coordinator Chief Jimmy Watson and their staff have been instrumental in providing information to our residents and providing services to those in need. To them, and countless other individuals – Thank You!

Winter Storm Uri:

In February of 2021, the State of Texas experienced an unprecedented week with the arrival of a polar vortex and with the vortex, winter storm Uri. Coleman was one of many communities who experienced days of below freezing temperatures and experienced the effects of damages due to the weather and loss of power. Beginning in the early morning hours of February 15, 2021, the city began emergency operations to deal with the weather conditions and the loss of power to the community for approximately 47 hours. The ability for the City of Coleman to remain operational was a true team effort comprised of stakeholders from City Staff, Sheriff's Department, Texas Department of Emergency Management, Texas Forestry Service, Texas Department of Public Safety, Game Wardens, local AEP staff and others that helped meet the needs of our citizens. They performed very admirably in their duties. The City of Coleman is under contract to purchase electricity through Constellation Energy. Their electricity flows through an AEP substation outside the City of Coleman. Normally when there is an electricity shortage, the power company (AEP) will place the users on a rolling blackout schedule to allow everyone to share in the shortfall. Unfortunately, AEP opted to place the City of Coleman on a controlled blackout, which means AEP decided when the city would receive electricity. Through the collaborative efforts of local, state, and federal leaders the city was able to reach the Governor's Office, and after an explanation of the situation surrounding Coleman, TDEM intervened, and AEP provided power to flow through the substation. While the City was able to maneuver through these challenges, it is unfortunate to report that due to sustained power outages, and temperatures reaching lows below zero, two residents of Coleman lost their lives and the deaths were directly attributed to exposure to the harsh weather conditions; exposure that could have, and should have, been mitigated at least to the same degree as it was in the surrounding communities placed on rolling blackouts. The impact to resident homes, businesses, and city facilities resulted in expenses that were not anticipated. The impact to the FY 2022 budget for Winter Storm Uri are estimated to be \$180,000. The city has applied for assistance from FEMA and is expected to receive monetary relief in the amount of \$57,800 for expenses that meet criteria for assistance. The Council also assisted residents with providing relief from unexpected leaks by suspending disconnections, suspending late fees from February – May, and implementing a water leak forgiveness program to assist with utility bills.

Despite two unprecedented emergency events, Revised Budget for FY 2021 is submitted with an excess of revenues over expenditures, and collectively anticipated to have an excess of \$284,894 in revenue in the General Fund, Utility Fund, Airport Fund, and Solid Waste Fund.

Behind the scenes in municipal service, departments operate providing services necessary to keep all areas of life functioning normally. After all, the water must be provided, lights must be kept on, streets must be repaired, meters must be read, sanitation must operate, and Public Safety will always answer the call for service. Our City Staff is the front line to these operations. It is to be noted that ALL City Staff worked continuously and diligently to provide service to our community during these emergencies. This was not a single effort of any department or person, but a team effort of city staff, county staff, surrounding agencies, and the community mobilizing all their resources to ensure that Coleman would get through the events.

As we begin to recover as a community, we are asking residents to be compassionate towards one another during this time. We are encouraging you to support your local businesses and offer encouragement to public service workers (city, county, school, hospital, and the business and retail industry) who will show up every day and interact with the public as part of our commitment to our community. Coleman is a community of strong, unified, resilient West Texans. Coleman is simply Coleman. For staff and I, there is no other place we would rather call home. Assistant Fire Chief, Duston Crawford, has a saying that he constantly emphasizes: "Love your City, Love your County, Love your People"- Never have those three simple phrases resonated so strongly than during the last two Fiscal Years.

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

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

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

The certified Appraised Values for Tax Year 2021 are:

Real & Personal Property	\$129,818,289
Mineral Property	\$ 6,972,900

For a total taxable value of \$136,791,189

An increase to the Certified Appraised Values from Tax Year 2020 of \$3,226,890.

Truth-in-taxation requires most taxing units to calculate two rates after receiving a certified appraisal roll or certified estimate of taxable value from the chief appraiser - the no-new-revenue tax rate and the voter-approval tax rate. Senate Bill 2, 86th Legislative Session, made several significant changes to the truth-in-taxation process. Senate Bill 2, also known as the Texas

Property Tax Reform and Transparency Act of 2019 was passed by the Texas Legislature in 2019. At its most fundamental level, S.B. 2 reforms the system of property taxation in three primary ways: (1) lowering the tax rate a taxing unit can adopt without voter approval and requiring a mandatory election to go above the lowered rate; (2) making numerous changes to the procedure by which a city adopts a tax rate; and (3) making several changes to the property tax appraisal process.

No-New-Revenue Tax Rate

The no-new-revenue tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years. This term is new and in years prior was referred to as the Effective Tax Rate.

Voter-Approval Tax Rate

The voter-approval tax rate is a calculated maximum rate allowed by law without voter approval. Most taxing units calculate a voter-approval tax rate that divides the overall property taxes into two categories - M&O and debt service. M&O includes expenditures such as salaries, utilities, and day-to-day operations. Debt service covers the interest and principal on bonds and other debt secured by property tax revenues. The voter-approval tax rate provides about the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra three and a half (3.5) percent for operations and sufficient funds to pay debts in the coming year. It is important to note, that S.B. 2 lowers the multiplier used in this rate calculation from 8 percent to 3.5 percent for cities.

The property tax rate adopted for FY 2021 was \$0.438623/\$100.

In evaluating the expenditures in the proposed budget, and in calculating the tax rate revenue based upon the allocation of how much property taxes are used to pay for day-to-day operations (M/O) and how much was used for debt service (I/S), the proposed budget presented to you includes revenues utilizing the adopted FY 2021 Tax Rate of \$0.438623/\$100. This rate is higher than the No New Revenue Tax Rate (\$0.433564/\$100) but lower than the Voter Approval Tax Rate (\$0.441866/\$100).

Property Tax Rate Comparison

	2021-2022	2020-2021
Total Property Tax Rate:	\$0.438623/100	\$0.438623/100
M&O Tax Rate:	\$0.287195/100	\$0.283330/100
Debt (I&S) Tax Rate:	\$0.151428/100	\$0.155293/100
Total No New Revenue Tax Rate:	\$0.433564/100	\$0.419149/100
Total Voter Approval Tax Rate:	\$0.441866/100	\$0.438624/100
No New Revenue M&O Tax Rate:	\$0.282136/100	\$0.273750/100
Voter Approval M&O Tax Rate:	\$0.290438/100	\$0.283331/100

The total debt obligation for City of Coleman secured by property taxes: \$196,784.25

The forecasting of M&O revenues was calculated at collection rate of 94% for FY 2022 in the amount of \$369,286. These assumptions are included in the proposed budget document.

The average home value for 2020 was \$52,067 with a tax of \$228.
The average home value for 2021 is \$54,311.

Utilizing this basis for comparisons purposes, the amount of property tax for 2021 is \$228.00, with the Tax Rate being proposed, the amount of property tax for 2022 is \$238.00, an increase of \$10.00.

With an emphasis from Council on beginning the process for a long-term street plan options will be presented to the Council to consider the Voter Approval Tax Rate. The proposed FY 2022 budget includes a separate section - Street Improvement Fund. The revenue and expenses from the Street Improvement Fee are included in this Special Revenue Fund. Prior to the creation of this fund, the revenue and expenses were included in the general fund. You will notice that for the last three fiscal years, the general fund has been injecting revenue into the fund. The proposed budget for FY 2022 is injecting \$34,000 into the fund. The additional revenue received with the Voter Approval Tax Rate could be allocated to the Street Improvement Fund, thus begin building financial reserves to allocate towards a long-term street plan. To assist with street point repairs needed after the repair and maintenance of water and wastewater lines, expenses for materials are allocated in the utility fund.

Impact of Water Revenue

Recognizing the need of providing for infrastructure improvements, in 2016 Council made the decision to build the Water Treatment Plant. Part of this decision was the ability to repay the debt incurred as key to the success of the project. The City of Coleman began the process of obtaining an \$8 Million loan from USDA for the construction of the facility. Additional funding was required for the facility after construction bids were opened in April of 2019. The city was able to obtain additional funding from USDA in the amount of \$1.6 Million. The Certificates of Obligation do reserve the ability to pay back the debt through a combination of property tax or utility streams. Both loans are scheduled for repayment over a period of 40 years at favorable interest rates. The construction of the facility is nearing completion with plans to go online with the new facility scheduled for late December 2021. The completion of the project has been delayed significantly due to COVID-19. The debt service for the repayment of these loans is being generated through the revenues collected from water revenues. A multi-year approach to ensuring water rates were sufficient to cover the debt service began in Fiscal Year 2019, with final implementation in FY 2021. The proposed budget for FY 2022 does not include any increases to water rates for residential and commercial customers of the city.

Impact to Fund Balance Reserves

Another essential Budget priority involves retaining and replenishing sufficient fund balance reserves, but also including in budget the necessary allocations for immediate projects. Adequate fund balances are necessary for cash flow requirements and unforeseen contingencies. The Budget is developed with attention to the concept of long-term sustainability. That is, even though fund balances might be drawn upon to fund a specific one-time project or to fill a

temporary need, regular operating expenses should be covered by dependable and consistent sources of revenue. Likewise, any one-time or temporary revenues should be used for one-time projects, and not dependent upon on-going funding of basic City services.

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

Upon the commencement of my administration with the City of Coleman in August of 2018, the fiscal year audits were considerably behind. It has taken considerable amounts of time and dedication from staff to bring the City to a position of being compliant with the requirements for submitting timely financial audits to the City Council. The Fiscal Year 2017 audit was delivered to the Council in February of 2019. The audit for Fiscal Year 2018 was delivered to the Council in July of 2020. We are closing the gaps in the delivery of these audits; The Fiscal Year 2019 and 2020 audits are in progress with anticipated delivery to the Council in September of 2021. The completion of these two audits will place the city in compliance with delivery of the FY 2022 audit on schedule for delivery to council in March of 2022. A key component to being able to accomplish this is attributed to our Finance Director, Dan Downs. In December of 2020, we experienced the heartache of losing Dan to COVID-19. As staff we had the honor of knowing Dan and working with him professionally. He will be remembered not only for his professional achievements but his willingness to share his time and expertise with Council and staff. It is not very difficult to measure the impact he has had on the many people's lives he touched. We are forever grateful to his contributions to this City, and his legacy will remain in the numbers he left behind.

You will notice continued improvements to the budget document from prior years including updated information for fund balance. In addition, the Hotel Occupancy Tax revenue and expenses have been moved to a Restricted Fund and is a separate section of the budget. All Hotel Occupancy Tax Revenues and Expenditures are listed in Fund 250. *A disclosure that the numbers and the assumptions in this budget include unaudited numbers for Fiscal Year 2019 and Fiscal FY 2020.*

The 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 of the proposed budget is more than just a compilation of "bottom line" numbers. It is the foundation upon which we annually establish our commitment to the public. It is the single most important document produced by the city, and as you read through the budget, I am sure you will realize the great efforts that have been made by Staff to provide excellent customer service to our Residents though the use of allocating revenue resources to provide for the changing and challenging needs in our community of approximately 4,431 Residents.

Protecting, maintaining, and replacing the City's infrastructure, such as Water and Wastewater Lines, Facilities, Equipment, Municipal Fleet, Technology and Programs, are one of the most important aspects of any municipality. Since the beginning of this administration, Staff

identified several immediate needs and began to look at the future. Several projects identified were of immediate concern and were compliance issues that needed an immediate remedy. Most of the projects identified are attributed to the lack of preventative maintenance; the longer these projects were delayed, the more expensive they were anticipated to become. We worked diligently to identify possible funding sources to include Grants, Loans, Lease Purchase, and Debt. With all these revenue streams, we have accomplished:

- Investments into Public Safety include improvements to facilities, investments in fleet, safety equipment, investments in communication equipment, body/dashboard cameras, vehicle computers, desktop computers, pepper guns, adjustments to salary scales, and improvements to technology. The investment into Fire, Police, and Lake Coleman is approximately \$2.5 million – payable through a combination of grants, insurance reviews, and debt service.
- Investments to departments in the General Fund include facility upgrades, beautification/housing demolition, playscapes, park improvements, ADA compliant sidewalks, pool improvements, A/C repairs, library technology and programs, technology upgrades, heavy equipment for several departments, the implementation of a community safety trailer and replacement of several vehicles to the White Fleet.
- Utility Fund has also benefited from capital outlay and purchases. These improvements include upgrades to the software and handheld meter reading system, diagnostic equipment for the fleet, maintenance at the Lake Coleman Dam, Heavy Equipment for the Electrical Department, Heavy Equipment for Wastewater, Repairs and replacement of infrastructure, improvements to the Wastewater Facility, Electrical Utility line maintenance to include tree trimming and replacement of several vehicles to the White Fleet. In addition to a workorder system, onboard computers, facility upgrades, and improvements to mapping and GIS.

The Airport has had the ability to purchase equipment and will begin the TxDOT Aviation pavement and lighting rehabilitation project. This is a grant of \$2.6 million dollars.

In March 2021, President Biden signed a coronavirus relief package into law, which included the State and Local Fiscal Recovery Funds of the American Rescue Plan. This funding provides formula grants to every state and local government within the country based upon its population size. Funds are to be deposited into local government bank accounts in two equal payments over the next two years. These grant funds can be used on a variety of COVID-related expenditures, but also on water, sewer, and broadband improvements. The estimated allocation to the City of Coleman is approximately \$1,059,037. For FY 2022, the city is anticipating receiving one half of the allocation. The funds received will go towards:

Water Infrastructure

- Identify water lines in areas needing replacement
- Plan, design, and implement Smart Water Meters to all connections for residential, industrial, and commercial accounts.

Wastewater Infrastructure

- Brazos Street Trunk Line
- Colorado Street Trunk Line
- Extension of Infrastructure to area annexed in prior years

With Revised Budget, the parks department and cemetery department have capital outlay for mowers. In addition, capital outlay for an awning extending from the back of city hall to provide protection from the elements for the \$250,000 investment in the Patrol Fleet. The proposed budget includes improvements to the Animal Control Facility, technology upgrades and email servers for the city, and identification of revenue streams for the purchase of a Vacuum truck for the utility fund to replace the aging truck currently in service that has had repairs in FY 2021 in the amount of \$30,000. In the absence of this piece of heavy equipment, staff cannot maintain lift stations, storm sewers, catch basins, or remove sediment, sludge, and of materials from wastewater infrastructure as needed.

SUMMARY OF REVENUES AND EXPENDITURES:

General Fund

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



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 2021 in the amount of \$85,150 and is being proposed to the City Council for FY 2022 with an excess of Revenues over Expenditures of \$69,194.

**CITY OF COLEMAN
GENERAL FUND SUMMARY**

	2019-2020 ACTUAL	2020-2021 ADOPTED	2020-2021 REVISED	2021-2022 PROPOSED
Beginning Fund Balance	1,252,198	1,583,563	1,583,563	1,668,713
Revenues	2,880,011	2,803,520	3,420,377	2,937,210
Audit Adjustment	-	-	-	-
Transfers In	1,485,537	1,485,537	1,485,537	1,563,037
Intergovernmental Revenue	-	-	-	-
Total Available	<u>5,617,746</u>	<u>5,872,620</u>	<u>6,489,477</u>	<u>6,168,960</u>
Expenditures	3,839,638	3,878,508	4,025,457	4,235,746
Transfers Out	194,545	195,307	195,307	195,307
Ending Fund Balance	<u>1,583,563</u>	<u>1,598,745</u>	<u>1,668,713</u>	<u>1,737,907</u>

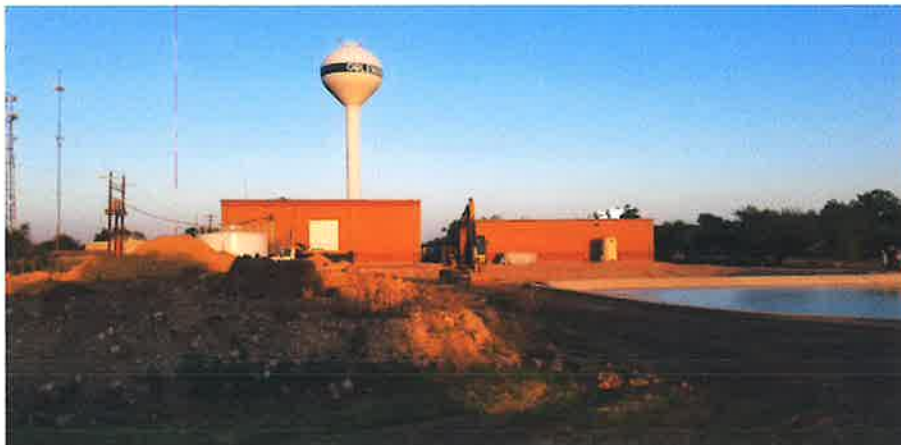
ENTERPRISE FUNDS

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 Solid Waste Operations Fund.

Utility System Fund

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

The Utility Fund is the main revenue generating source for the City. This fund is projected to have an excess of Revenues over Expenditures for FY 2021 the amount of \$64,175 and is being proposed to the City Council for FY 2022 with an excess of Revenues over Expenditures of \$151,959.



CITY OF COLEMAN
UTILITY ENTERPRISE FUND SUMMARY

	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Proposed
Beginning Fund Balance	2,861,255	2,945,390	2,945,390	3,009,565
Revenues	12,400,915	11,636,737	10,521,677	9,464,758
Transfers In	194,545	195,307	195,307	195,307
Total Available	15,346,715	14,777,434	13,662,374	12,660,630
Expenditures	10,886,854	10,215,651	9,167,272	7,853,719
Audit Adjustment	-	-	-	-
AWA Contractual Payment	-	-	-	-
Transfers Out	1,514,371	1,485,537	1,485,537	1,554,397
Ending Fund Balance	2,945,390	3,076,246	3,009,565	3,161,524

Airport Fund

This fund's function is to provide for the operations of the Municipal Airport.

This fund is projected to have an excess of Expenditures over Revenues for FY 2021 in the amount of \$14,867 and is being proposed to the City Council for FY 2022 to have an excess of Revenues over Expenditures in the amount of \$14,700. The Revised FY 2021 does include the expenditure for a new roof for the Airport Hangers with Insurance covering a very large portion of the project and the city's out of pocket expense of \$20,396.98. The total project cost was \$231,833.25. 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, with no matching funds from the City of Coleman.

The scope of the project includes removing the existing asphalt layer and placing a new asphalt layer on both the runway and taxiways (except for the recently reconstructed taxiway). The apron will be rehabilitated in the same manner as the runway/taxiways or by placement of a seal coat, depending upon the budget. Drainage and erosion issues in the north infield area and north of the north connecting taxiway will be addressed. Drainage/Foreign Object Debris (FOD) issue will be addressed on the apron adjacent to the building. The drainage pipe beneath Taxiway B will be removed and replaced due to it being undersized and the ends being located inside the taxiway safety area. All markings on the airfield pavement will be replaced after the pavement is rehabilitated. The project construction budget, as listed in TxDOT's CIP, is approximately \$2.6 million. Our hope is that construction will begin sometime in October.

**CITY OF COLEMAN
AIRPORT FUND**

	2019-2020 ACTUAL	2020-2021 ADOPTED	2020-2021 REVISED	2021-2022 PROPOSED
Beginning Fund Balance	220,238	226,970	226,970	212,103
Revenues	74,048	2,688,610	304,268	85,000
Audit Adjustments	-	-	-	-
Transfers In	27,955	-	-	21,850
Total Available	322,241	2,915,580	531,236	318,953
Expenditures	95,271	2,696,050	310,133	92,150
Audit Adjustment	-	-	-	-
Transfers Out	-	-	-	-
Ending Fund Balance	226,970	219,530	212,103	226,803

Sanitation Operations Fund

This fund's function is to provide for the collection and disposal of trash, garbage, and brush. To this end, the City contracts with a curb side removal service, and operates a local convenience center collection point to accommodate larger loads. This fund is projected to have an excess of Revenues over Expenditures for FY 2021 in the amount of \$44,920 and is being proposed to the City Council for FY 2022 with an excess of Revenues over Expenditures of \$50,040.

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

	2019-2020 ACTUAL	2020-2021 ADOPTED	2020-2021 REVISED	2021-2022 PROPOSED
Beginning Fund Balance	105,884	158,468	158,468	203,388
Revenues	843,047	835,050	843,800	930,035
Audit Adjustments	-	-	-	-
Transfers In	-	-	-	-
Total Available	949,831	993,518	1,002,268	1,133,423
Expenditures	791,303	813,344	798,880	849,495
Transfers Out	-	-	-	30,500
Ending Fund Balance	158,468	180,174	203,388	253,427

SUMMARY:

In summary when consolidating all funds, the FY 2022 Proposed Budget is a balanced budget dependent upon certain assumptions including the adoption of the proposed tax rate and the completion of the request for proposals process for health insurance. This results in a consolidated fund summary of revenues over expenditures in the amount of \$181,377 for revised FY 2021 and \$287,936 for proposed FY 2022.

**CITY OF COLEMAN
CONSOLIDATED FUND SUMMARY**

	2019-2020 ACTUAL	2020-2021 ADOPTED	2020-2021 REVISED	2021-2022 PROPOSED
Beginning Fund Balance	4,239,575	4,920,745	4,920,745	5,102,122
Revenues	16,295,275	17,764,287	15,092,120	13,419,045
Transfers In	1,708,037	1,680,844	1,680,844	1,780,194
Total Available	22,242,887	24,365,876	21,693,709	20,301,361
Expenditures	15,613,226	17,603,613	14,910,743	13,131,909
Transfers Out	1,708,916	1,680,844	1,680,844	1,780,194
Total Expenditures	17,322,142	19,284,457	16,591,587	14,911,303
Excess of Revenues Over Expenditures	681,170	160,674	181,377	287,936
Ending Fund Balance	4,920,745	5,081,419	5,102,122	5,390,058

This budget was submitted to the Mayor and City Council and made available to the public on August 2, 2021. We look forward to obtaining the feedback and input from City leadership and our citizens.

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

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

Respectfully submitted,



Diana L Lopez
City Manager

Table of Contents

Coversheet	i
Council Members and Key Staff	ii
Goals and Strategies.....	iii
Transmittal Letter(s)	vii
Table of Contents	xx
City of Coleman Organizational Chart	xxv
Mission and Vision Statement.....	xxvi

Consolidated Summary Information

Consolidated Operating Fund Summary with charts	1
---	---

Section I

<u>100 - General Fund</u>	6
Description.....	7
General Fund Summary.....	8
Summary of Revenues and Expenditures.....	9
Chart – Revenue Breakdown.....	10
Charts – Allocation by Function.....	11
General Fund Revenues.....	14
DETAIL – GENERAL FUND OPERATIONS	
<u>General Government</u>	18
Mayor and Council.....	19
City Secretary.....	21
City Administration.....	23
General Operations.....	25
Economic Development	28
<u>Public Safety</u>	30
Emergency Notifications	31
Police Department	33
Fire Department	36
Municipal Court	39
<u>Public Works</u>	41
Street Maintenance	42
<u>Parks and Recreation</u>	45

City Parks.....	46
City Pool.....	49
<u>Community Services</u>	51
Health and Sanitation	52
Animal Control.....	54
Inspections	56
Code Compliance	58
Cemetery	60
Library.....	62
Interfund Transfers.....	65
Section II	
<u>300 – Utility Fund</u>	68
Description.....	69
Utility Fund Summary.....	70
Summary of Revenues and Expenditures.....	71
Chart – Revenue Breakdown.....	73
Chart – Expense Breakdown.....	74
Utility Fund Revenues.....	75
DETAIL – UTILITY FUND OPERATIONS	
<u>General Operations</u>	77
Utility Office.....	78
Utility Shop.....	81
<u>Electrical</u>	83
Electricity Acquisition	84
Electricity Distribution	86
<u>Water</u>	89
Water Production	90
Water Distribution	93
Lake Coleman	96
<u>Wastewater</u>	99
Wastewater Services	100
Wastewater Treatment	103
Administrative Salary Split.....	106
Interfund Transfers.....	111

Section III

310 – Airport Fund.....112
Description.....113
Airport Fund Summary.....114
Summary of Revenues and Expenditures.....115
Chart – Revenue Breakdown.....117
Chart – Allocation by Category118
Airport Fund Revenues119

DETAIL – AIRPORT FUND OPERATIONS

Airport Operations.....120

Section IV

320 – Solid Waste Fund.....122
Description.....123
Solid Waste Fund Summary.....124
Summary of Revenues and Expenditures.....125
Chart – Revenue Breakdown.....127
Chart – Allocation by Category.....128
Solid Waste Fund Revenues.....129

DETAIL – SOLID WASTE FUND OPERATIONS

Garbage / Refuse.....130
Administrative Salary Split.....133
Interfund Transfers.....136

Section V

Hotel Occupancy Tax.....138
Description139
Summary of Revenues and Expenditures.....140
Chart: Revenue Breakdown.....142
Chart: Allocation by Function.....143
Hotel Occupancy Fund Revenues.....144

DETAIL – HOTEL OCCUPANCY FUND OPERATIONS

Hotel Occupancy Tax Expenses145

Section VI

<u>Street Improvement Fund</u>	146
Description	147
Summary of Revenues and Expenditures	148
Chart – Revenue Breakdown.....	149
Chart – Allocation by Category.....	150
Street Improvement Revenues	151
 DETAIL – STREET IMPROVEMENT OPERATIONS	
Street Improvement Expenses	152

Section VII

<u>Tax and Appropriate Ordinances</u>	153
Ordinance Revising FY 2020-2021	
Adopting FY 2021-2022 Budget	
Ordinance Levying Taxes	



City of Coleman Organizational Chart





Mission Statement

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

Vision Statement

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

Core Values of the City of Coleman

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

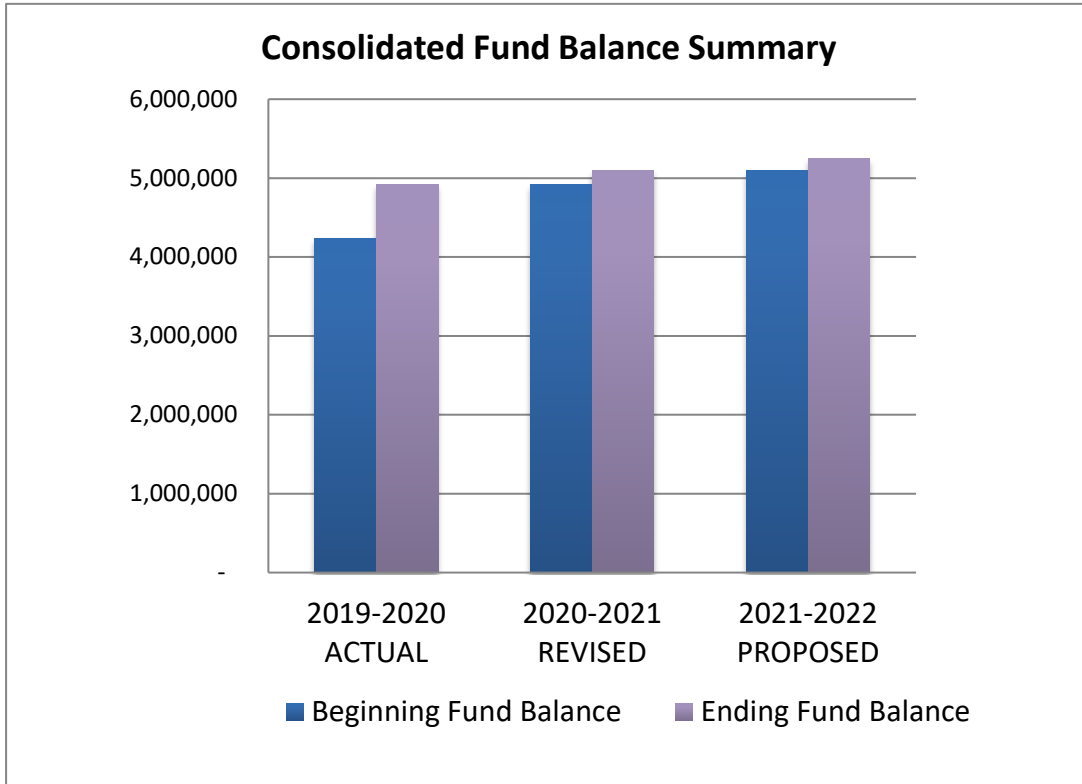
We are **COLEMAN**



Fiscal Year
2021-2022
ADOPTED
BUDGET
Final Adoption 9/16/2021

CITY OF COLEMAN CONSOLIDATED FUND SUMMARY

	2019-2020 ACTUAL	2020-2021 ADOPTED	2020-2021 REVISED	2021-2022 PROPOSED
Beginning Fund Balance	4,239,575	4,914,391	4,914,391	5,090,968
Revenues	16,288,921	17,763,917	15,090,120	13,472,217
Transfers In	1,708,037	1,680,844	1,680,844	1,780,194
Total Available	22,236,533	24,359,152	21,685,355	20,343,379
Expenditures	15,613,226	17,603,613	14,913,543	13,316,510
Transfers Out	1,708,916	1,680,844	1,680,844	1,780,194
Total Expenditures	17,322,142	19,284,457	16,594,387	15,096,704
Excess of Revenues Over Expenditures	674,816	160,304	176,577	155,707
Ending Fund Balance	4,914,391	5,074,695	5,090,968	5,246,675

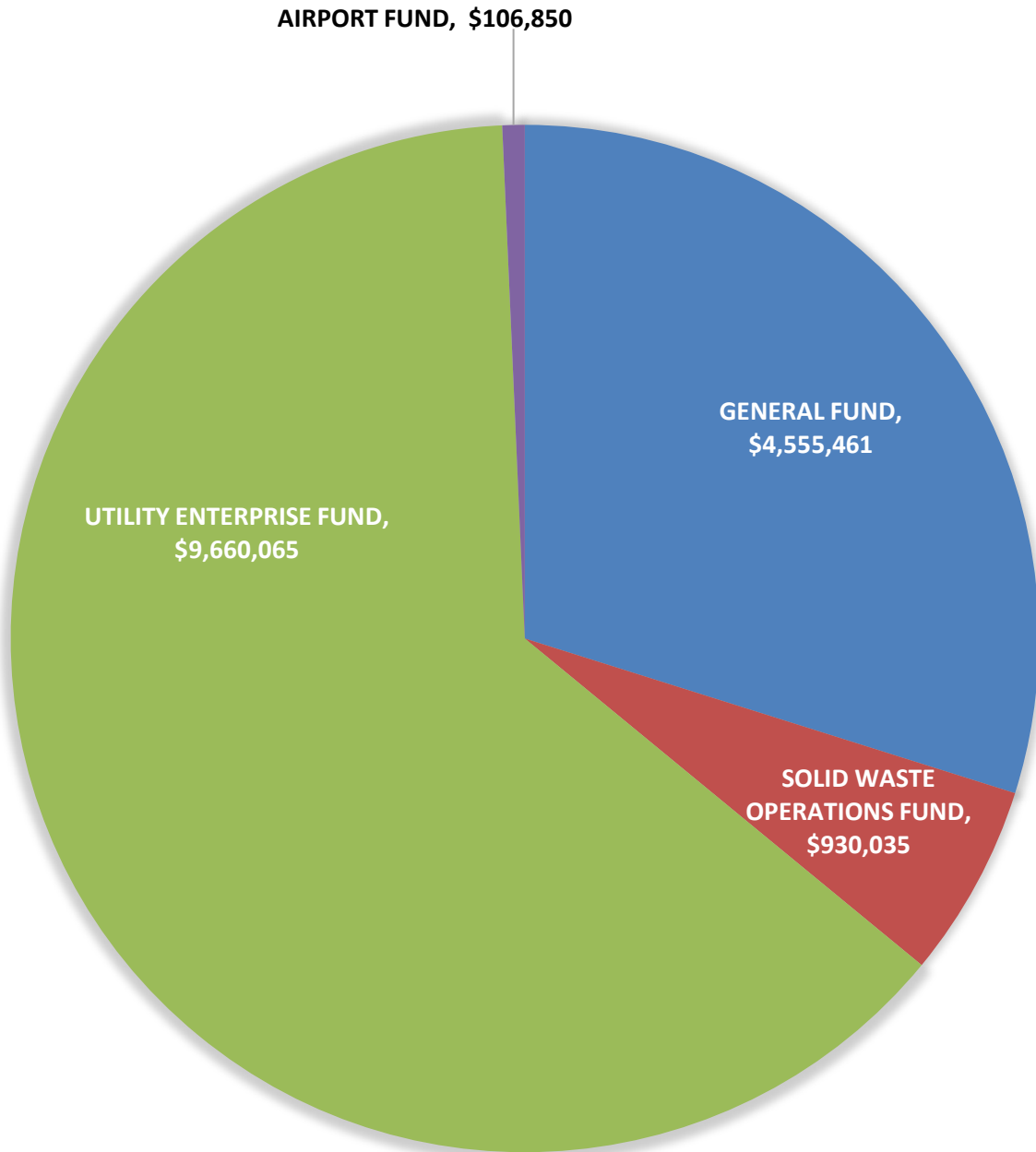


CITY OF COLEMAN
FY 2022 ADOPTED Budget
CONSOLIDATED FUND SUMMARY

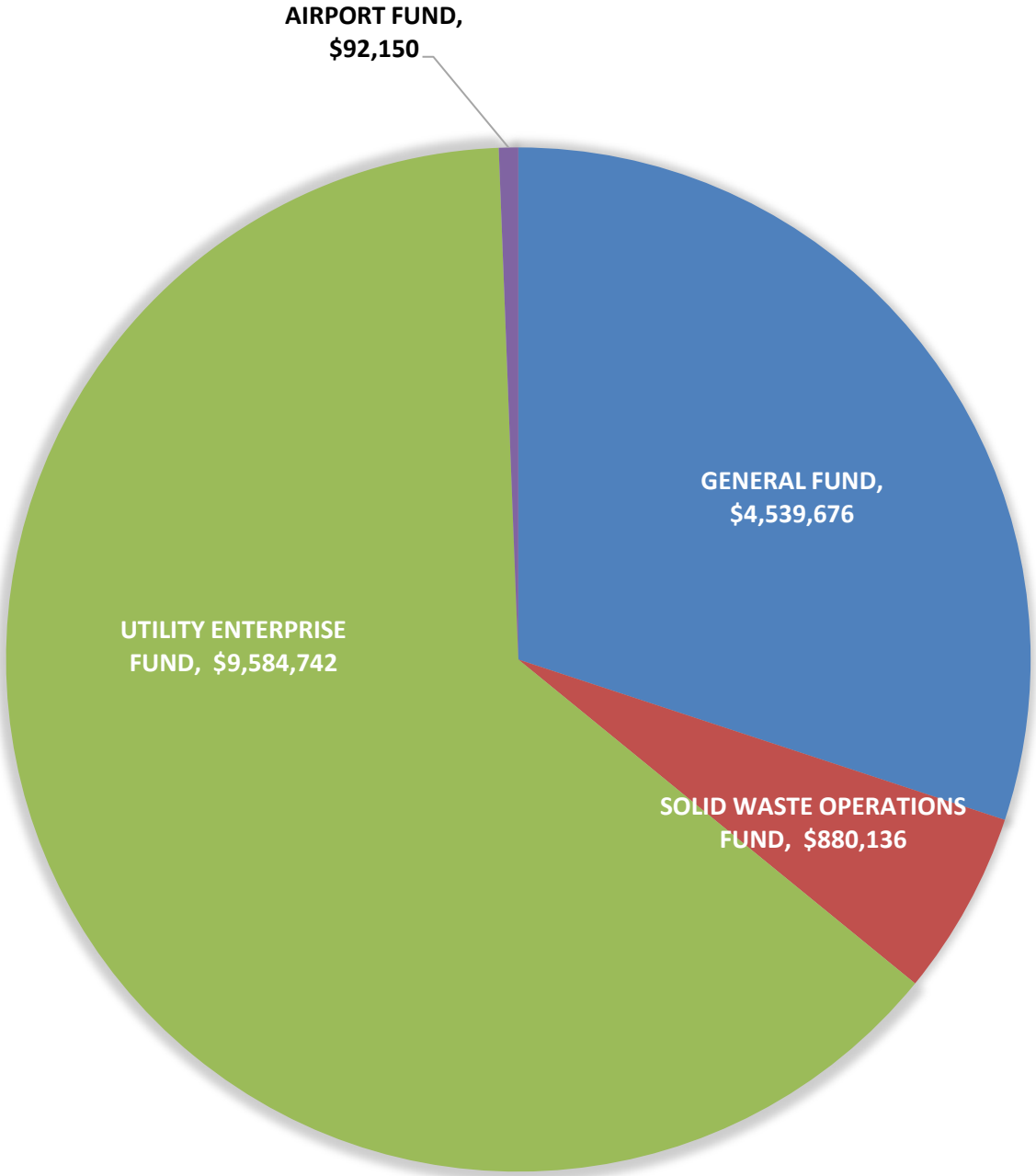
	2019-2020 ACTUAL	2020-2021 ADOPTED	2020-2021 REVISED	2021-2022 ADOPTED
General Fund:*				
Beginning Fund Balance	1,252,198	1,583,563	1,583,563	1,668,513
Total Revenues	4,365,548	4,089,057	4,905,914	4,555,461
Total Expenses	4,034,183	4,073,875	4,820,964	4,539,676
Ending Fund Balance	1,583,563	1,598,745	1,668,513	1,684,298
Utility Enterprise Fund:*				
Beginning Fund Balance	2,661,255	2,945,390	2,945,390	3,006,964
Total Revenues	12,685,460	11,832,044	10,716,984	9,660,065
Total Expenses	12,401,325	11,701,188	10,655,410	9,584,742
Ending Fund Balance	2,945,390	3,076,246	3,006,964	3,082,287
Airport Fund:*				
Beginning Fund Balance	220,238	226,970	226,970	212,103
Total Revenues	102,003	2,688,610	304,266	106,850
Total Expenses	95,271	2,696,050	319,133	92,150
Ending Fund Balance	226,970	219,530	212,103	226,803
Solid Waste Operations Fund:*				
Beginning Fund Balance	105,884	158,468	158,468	203,388
Total Revenues	843,947	835,050	843,800	930,035
Total Expenses	791,363	813,344	798,880	880,136
Ending Fund Balance	158,468	180,174	203,388	253,287
*EXCESS OF REVENUES OVER EXPENDITURES	\$ 674,816	\$ 160,304	\$ 176,577	\$ 155,707
<i>Combined Months of Expense in Fund Balance</i>	3.27	3.51	3.60	4.01

NOTE: This budget is based upon un-audited numbers. The audits for fiscal years ending 9/30/2019 and 9/30/2020 are currently pending and may result in adjusting audit entries.

CONSOLIDATED FUND REVENUE BREAKDOWN



CONSOLIDATED EXPENSE BREAKDOWN



SECTION I

GENERAL FUND

SECTION I

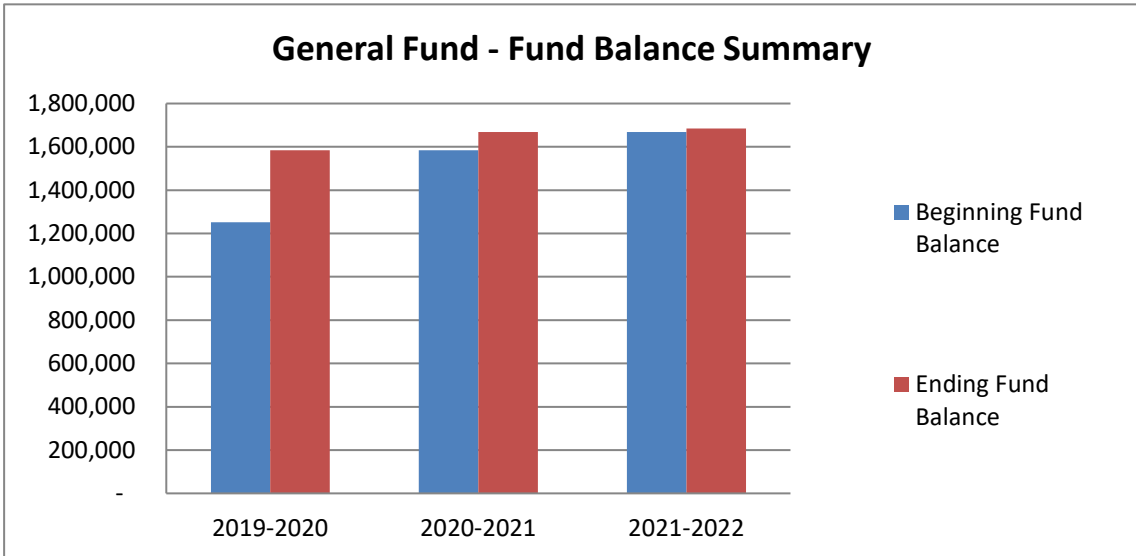
GENERAL FUND

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

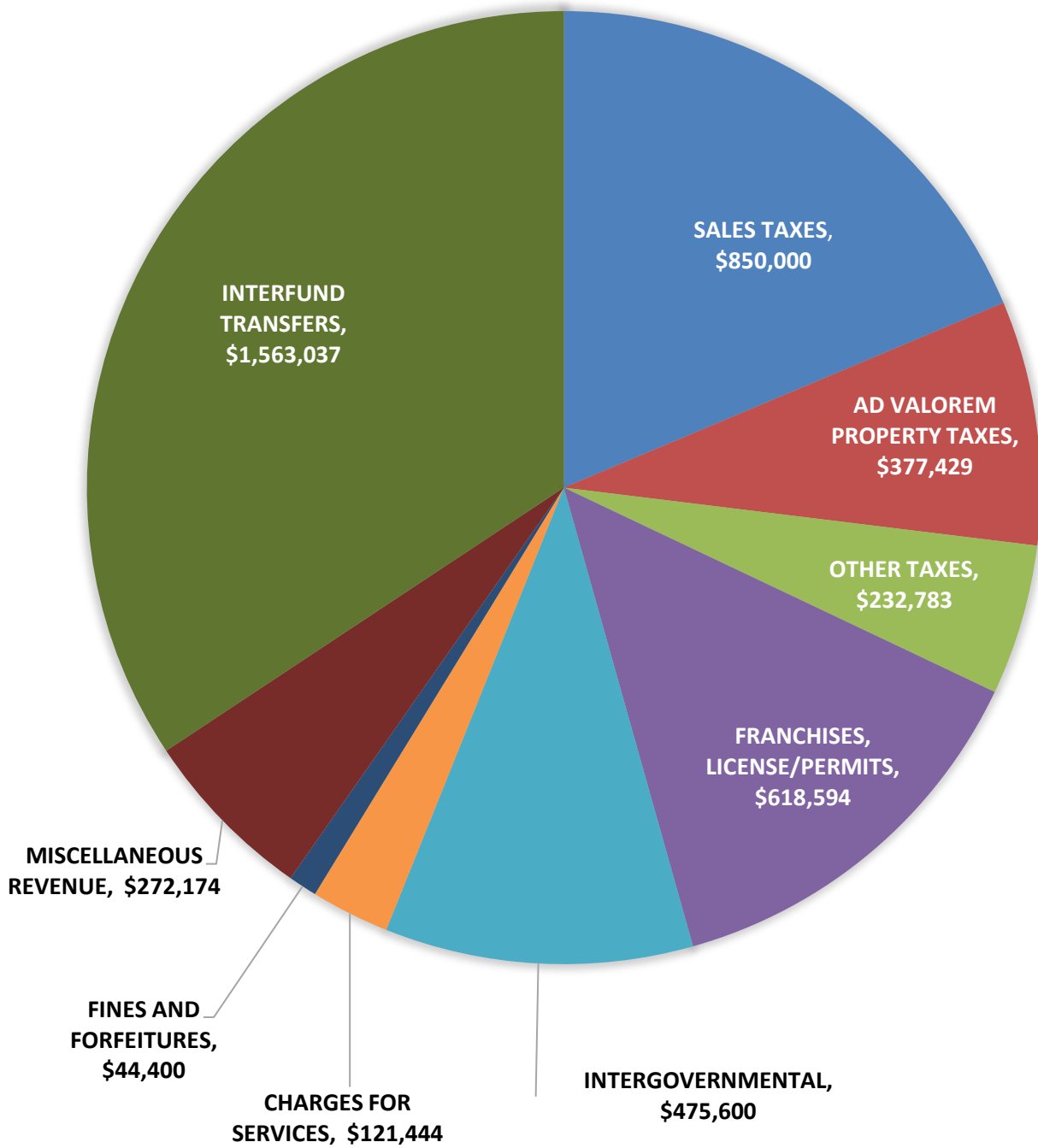
	2019-2020 ACTUAL	2020-2021 ADOPTED	2020-2021 REVISED	2021-2022 ADOPTED
Beginning Fund Balance	1,252,198	1,583,563	1,583,563	1,668,513
Revenues	2,880,011	2,603,520	3,420,377	2,992,424
Audit Adjustment	-	-	-	-
Transfers In	1,485,537	1,485,537	1,485,537	1,563,037
Intergovernmental Revenue	-	-	-	-
Total Available	5,617,746	5,672,620	6,489,477	6,223,974
Expenditures	3,839,638	3,878,568	4,625,657	4,344,369
Transfers Out	194,545	195,307	195,307	195,307
Ending Fund Balance	1,583,563	1,598,745	1,668,513	1,684,298



CITY OF COLEMAN
SUMMARY OF REVENUES AND EXPENDITURES

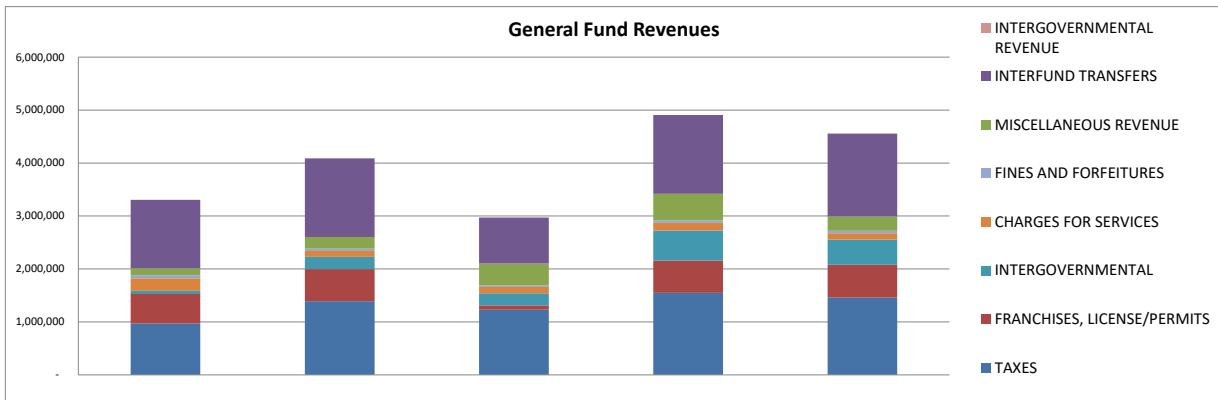
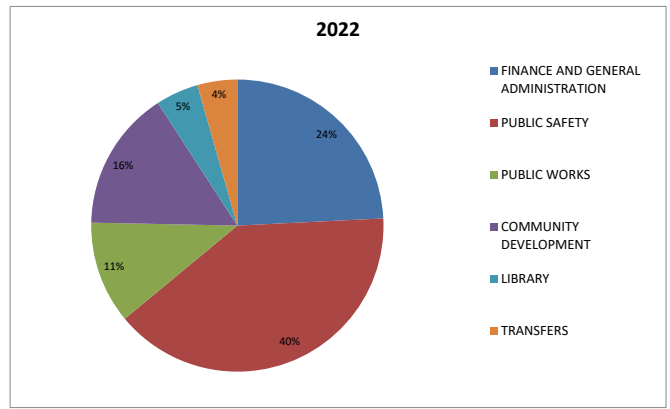
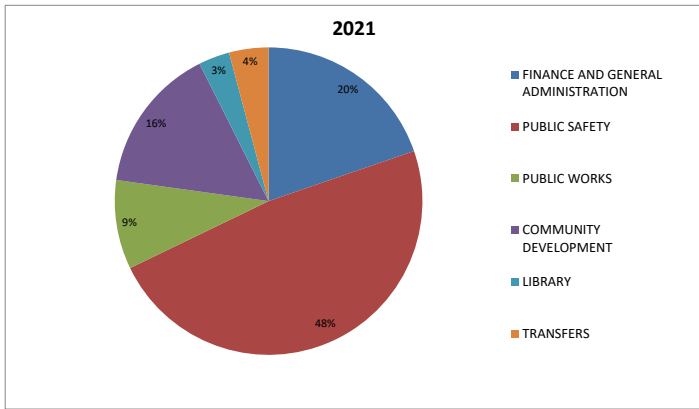
	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	YTD Actual	2020-2021 Revised	2021-2022 Adopted
GENERAL FUND						
TAXES	968,543	1,516,553	1,390,924	1,230,846	1,549,694	1,460,212
FRANCHISES, LICENSE/PERMITS	559,938	571,836	607,786	80,829	607,786	618,594
INTERGOVERNMENTAL	57,770	68,403	230,708	230,383	568,401	475,600
CHARGES FOR SERVICES	236,102	128,360	109,594	118,427	145,284	121,444
FINES AND FORFEITURES	58,459	22,289	43,900	29,399	44,400	44,400
MISCELLANEOUS REVENUE	133,664	276,773	220,608	414,548	504,813	272,174
OTHER FINANCING	-	295,797	-	-	-	-
INTERFUND TRANSFERS	1,290,353	1,485,537	1,485,537	866,563	1,485,537	1,563,037
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
TOTAL GENERAL FUND REVENUE	3,304,829	4,365,548	4,089,057	2,970,995	4,905,914	4,555,461
100-xxxx-01 MAYOR AND COUNCIL	2,133	3,090	3,400	556	776	3,250
100-xxxx-02 CITY SECRETARY	4,538	4,345	9,675	2,832	4,325	9,650
100-xxxx-03 ADMINISTRATION	10,653	3,701	8,400	2,264	3,350	8,900
100-xxxx-04 EMERGENCY NOTIFICATIONS	99,996	104,946	104,950	79,947	104,950	104,950
100-xxxx-05 GENERAL OPERATIONS	209,776	741,843	709,881	665,710	921,578	1,052,181
100-xxxx-11 FIRE DEPARTMENT	486,986	458,757	483,663	505,166	685,507	522,751
100-xxxx-16 MUNICIPAL COURT	118,445	80,765	98,131	63,169	97,725	101,873
100-xxxx-07 POLICE DEPT.	825,997	1,000,869	1,063,746	671,771	1,419,538	1,054,147
100-xxxx-15 ANIMAL CONTROL	56,882	61,813	83,836	40,880	65,955	84,968
100-xxxx-08 STREET MAINTENANCE	335,400	557,711	484,386	270,617	432,744	490,452
100-xxxx-09 HEALTH AND SANITATION	10,155	5,540	11,900	3,299	9,070	12,070
100-xxxx-12 CITY PARKS	185,386	219,331	204,689	167,461	269,764	236,165
100-xxxx-13 CITY PARK POOL	36,351	23,476	40,931	26,291	42,689	35,316
100-xxxx-17 CEMETERY	191,008	215,542	172,256	111,396	184,729	178,755
100-xxxx-10 EDC	71,220	96,937	96,638	67,798	96,638	98,303
100-xxxx-14 INSPECTIONS	14,168	20,354	44,850	16,049	41,753	44,850
100-xxxx-19 CODES	48,426	100,081	95,513	39,182	90,282	95,227
100-xxxx-18 LIBRARY	144,709	140,537	161,723	112,069	154,285	210,562
100-xxxx-05 XFR INTERFUND TRANSFERS	190,430	194,545	195,307	806	195,307	195,307
TOTAL GENERAL FUND EXPENSES	3,042,659	4,034,183	4,073,875	2,847,263	4,820,964	4,539,676
EXCESS OF REVENUES OVER EXPENDITURES	262,170	331,365	15,182	123,732	84,950	15,785
<i>Beginning Fund Balance</i>	990,028	1,252,198	1,583,563	-	1,583,563	1,668,513
<i>Ending Fund Balance</i>	1,252,198	1,583,563	1,598,745	123,732	1,668,513	1,684,298

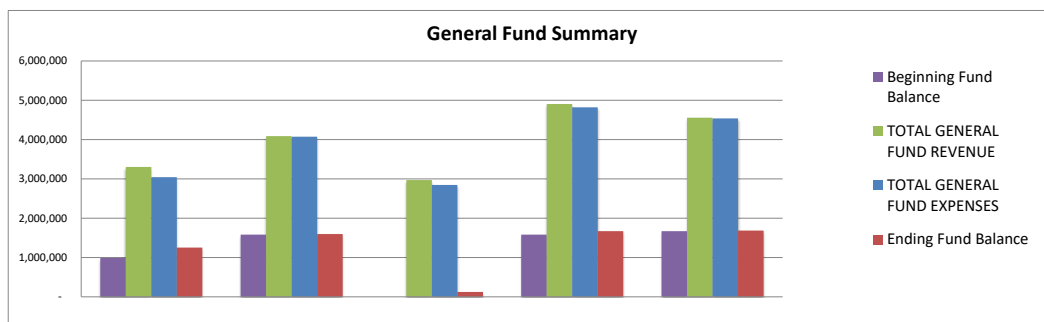
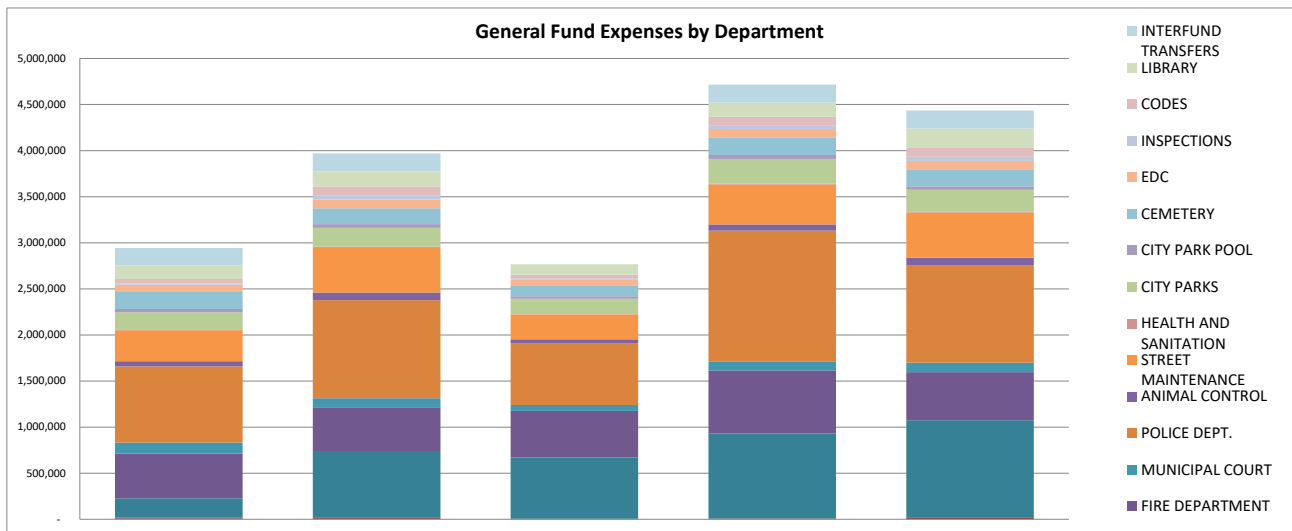
GENERAL FUND REVENUE BREAKDOWN



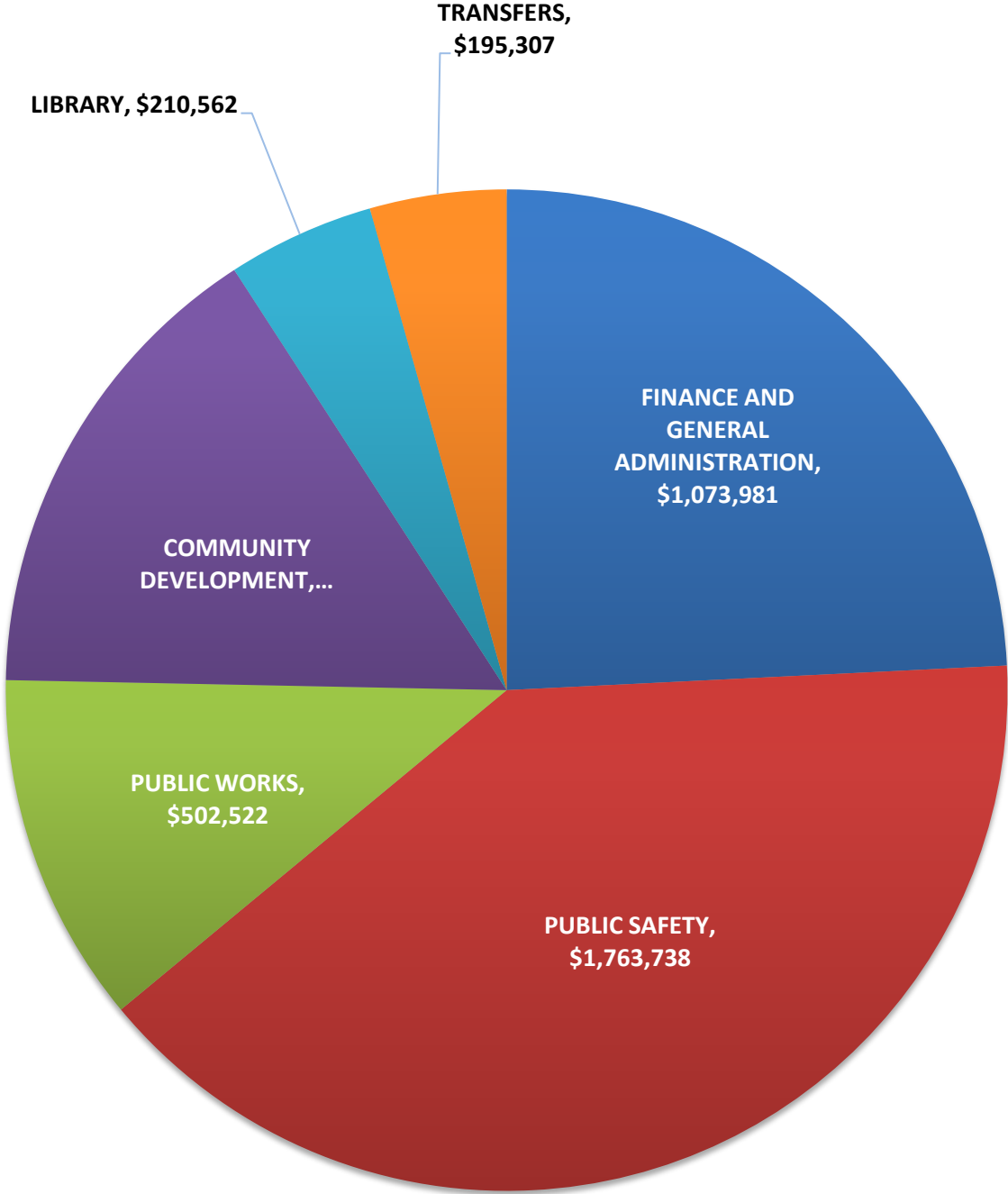
GENERAL FUND ALLOCATION BY FUNCTION

	2021		2022	
FINANCE AND GENERAL ADMINISTRATION	\$ 930,029.00	20%	\$ 1,073,981.00	24%
PUBLIC SAFETY	\$ 2,268,724.10	48%	\$ 1,763,738.34	40%
PUBLIC WORKS	\$ 441,814.12	9%	\$ 502,522.45	11%
COMMUNITY DEVELOPMENT	\$ 725,855.00	15%	\$ 688,615.22	16%
LIBRARY	\$ 154,285.00	3%	\$ 210,562.09	5%
TRANSFERS	\$ 195,307.00	4%	\$ 195,307.00	4%
	\$ 4,716,014.22		\$ 4,434,726	





GENERAL FUND EXPENSE BREAKDOWN



CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019	2019-2020	2020-2021	2020-2021		Dollar Change +/-
		Actual	Actual	Adopted	Revised	Adopted	
100-xxxx-xx	General Fund						
Tax Revenue							
100-3100-05	SALES TAX COLLECTIONS	425,180	468,639	410,000	950,000	850,000	440,000
100-3121-05	PROPERTY TAXES (M&O)	303,066	336,500	355,723	355,723	377,429	21,706
100-3122-05	DELINQUENT M&O TAXES	16,878	21,150	5,000	15,500	15,500	10,500
100-3123-05	P & I - PROPERTY TAXES (M&O)	9,490	10,961	-	-	-	-
100-3125-05	DEBT SERVICE TAX (I&S)	171,189	178,977	194,971	194,971	196,783	1,812
100-3126-05	DELINQUENT DEBT TAXES	15,143	16,478	2,500	9,500	2,500	-
100-3127-05	P & I - DEBT SERVICE TAX (I&S)	7,422	8,143	5,000	5,000	5,000	-
100-3129-05	OTHER REVENUES-TAX COLLECTOR	5,409	1,145	-	-	-	-
100-3130-05	PAYMENT IN LIEU OF TAXES	6,568	-	2,500	8,500	2,500	-
100-3382-05	SALES TAX FOR EDC 4A	-	234,320	205,000	-	-	(205,000)
100-3383-05	SALES TAX FOR EDC 4B	-	234,320	205,000	-	-	(205,000)
100-3384-05	MIXED BEVERAGE TAXES	8,198	5,920	5,230	10,500	10,500	5,270
	Tax Revenue	968,543	1,516,553	1,390,924	1,549,694	1,460,212	69,288
Franchises, Licenses & Permits							
100-3150-05	FRANCHISE TAX RECEIPTS	78,654	78,989	90,000	90,000	90,000	-
100-3350-05	GENERAL SERVICES FEES (4%)	232,062	239,846	251,243	251,243	256,647	5,404
100-3370-05	INTERNAL FRANCHISE FEES (4%)	232,062	239,846	251,243	251,243	256,647	5,404
100-3270-11	PERMIT TO BURN	10	10	-	-	-	-
100-3170-14	BLDG,ELEC,PLMBG PERMITS	16,903	12,774	15,000	15,000	15,000	-
100-3160-15	POUND FEES,DOG LICENSE	247	371	300	300	300	-
	Franchises, Licenses & Permits	559,938	571,836	607,786	607,786	618,594	10,808
Intergovernmental Revenue							
100-3164-05	GRANT FROM 4A CORP (GENERAL)	-	3,365	-	-	5,000	5,000
100-3165-05	GRANT FROM 4B CORP (GENERAL)	3,500	3,365	-	-	5,000	5,000
100-3164-08	GRANT FROM 4A CORP (STREETS)	-	2,000	-	-	-	-
100-3164-12	GRANT FROM 4A CORP	-	-	-	10,000	15,000	15,000
100-3165-12	GRANT FROM 4B CORP	-	-	-	10,883	15,000	15,000
100-3240-11	COUNTY TO FIRE DEPT.	1,600	1,600	1,600	1,600	1,600	-
100-3240-18	COUNTY TO LIBRARY	4,000	4,000	4,000	4,042	4,000	-
100-3250-11	GRANT PROCEEDS	2,914	5,321	10,000	159,818	10,000	-
100-3260-05	COUNTY TO CIVIL DEFENSE	-	-	-	-	-	-
100-3274-08	4A&4B SIDEWALK MATCH GRANTS	-	-	-	-	-	-
100-3320-08	DOWNTOWN REVITALIZATION GRANT	11,250	-	-	-	-	-
100-3330-12	CITY PARK GRANT FUNDS	-	-	-	5,000	-	-
100-3340-05	SR. CENTER GRANT REVENUE	-	-	-	-	-	-
100-3342-13	GRANT FUNDS-CITY PARK POOL	-	-	-	-	-	-
100-3300-14	PROPERTY BID/HOUSE DEMO	20,000	-	-	2,250	-	-
100-3345-14	4A&4B HOUSE DEMO GRANTS	-	-	20,000	20,000	20,000	-
100-3375-05	FEMA - ICE STORM	-	-	-	57,800	-	-
100-3376-05	TEMAP GRANT	-	-	-	100,000	400,000	400,000
100-3377-05	TDEM COVID-19 RELIEF GRANT	-	48,752	195,008	195,008	-	(195,008)
100-3385-08	FEMA GRANTS (STREETS)	1,240	-	-	-	-	-
100-3385-11	FEMA GRANTS (FIRE)	-	-	-	-	-	-
100-3386-11	TIFMAS/IMT REIMBURSEMENT	12,256	-	100	-	-	(100)
100-3387-05	COMMUNITY ENHANCEMENT 4B	-	-	-	-	-	-
100-3387-07	GOVERNMENT GRANTS	1,010	-	-	-	-	-
100-3387-14	ECONOMIC DEV AGREEMENTS	-	-	-	2,000	-	-
100-3393-05	REIMB. OF ELECTION EXPENSES	-	-	-	-	-	-
100-3397-05	CDBG GRANT PLANNING REVENUE	-	-	-	-	-	-
	Intergovernmental Revenue	57,770	68,403	230,708	568,401	475,600	244,892

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019	2019-2020	2020-2021	2020-2021		Dollar Change +/-
		Actual	Actual	Adopted	Revised	Adopted	
Charges for Services							
100-3160-05	BAD DEBT COLLECTIONS	-	-	-	-	-	-
100-3160-08	BAD DEBT COLLECTIONS	-	-	-	-	-	-
100-3160-18	COPY MACHINE REVENUE	2,245	1,558	2,000	2,000	2,000	-
100-3162-05	A/R BAD DEBT COLLECTIONS	-	-	-	-	-	-
100-3180-13	SWIM POOL FEES	18,918	10,157	10,000	16,000	10,000	-
100-3180-18	LOST ITEM REVENUE	19	125	25	50	25	-
100-3190-13	SWIM POOL CONCESSIONS	3,587	1,187	3,000	3,000	3,000	-
100-3190-18	LAMINATION	8	22	25	25	25	-
100-3191-18	COMMUNITY ROOM REVENUE	1,490	2,080	1,500	1,500	1,500	-
100-3220-08	EQUIPMENT HIRE - STREET	-	-	-	-	-	-
100-3230-08	PAVING COLLECTIONS	-	-	-	-	-	-
100-3230-17	OPEN CLOSE FOR BURIALS	73,445	49,405	40,000	65,000	50,000	10,000
100-3241-08	PENALTIES ON UTILITIES	743	851	650	650	650	-
100-3250-07	COUNTY TO 911 DISPATCH FEE	62,000	-	-	-	-	-
100-3265-07	VOLUNTARY WITHHOLDINGS TMPA	-	-	-	-	-	-
100-3300-05	TOWER RENTAL	24,744	24,744	24,744	24,744	24,744	-
100-3300-17	CEMETERY PROPERTY RENT	364	364	350	900	900	550
100-3330-18	LIBRARY/FAXES SENT	259	192	150	215	150	-
100-3335-12	PAVILION REVENUE	6,650	3,700	4,000	4,000	4,000	-
100-3340-17	CEMETERY BEAUTIFICATION	14,879	8,453	-	300	300	300
100-3360-05	A/R ADMIN. FEE-GEN.(LATE FEES)	746	1,116	900	1,500	1,500	600
100-3380-07	SANTA ANNA DISPATCH FEE	5,400	-	-	-	-	-
100-3392-05	PLANNING & ZONING FEES	200	400	100	750	500	400
100-3395-05	CREDIT CARD PROCESSING FEE	13,485	17,510	15,000	17,500	15,000	-
100-3400-05	AIR EVAC EMS	6,228	5,846	6,500	6,500	6,500	-
100-3401-05	AIR EVAC EMS-CITY FEE	692	650	650	650	650	-
	Charges for Services	236,102	128,360	109,594	145,284	121,444	11,850
							-
Fines							
100-3200-16	MC FINES KEPT BY CITY	16,729	(2,229)	15,000	15,000	15,000	-
100-3201-16	MC FINES SPLIT WITH STATE	-	-	-	-	-	-
100-3210-16	MC COSTS KEPT BY CITY	11,983	6,768	7,000	7,500	7,500	500
100-3211-16	COURT COST TO STATE COLLECTED	20,481	12,688	15,000	15,000	15,000	-
100-3215-16	COURT TECHNOLOGY FEES	1,033	356	600	600	600	-
100-3220-16	BUILDING SECURITY FEE	775	267	600	600	600	-
100-3270-07	FEE FOR HOUSING PRISONERS	325	-	-	-	-	-
100-3340-16	MC OMNIBASE FEES COLLECTED	565	260	500	500	500	-
100-3170-18	FINES, FEES, BOOKS, ETC.	934	264	500	500	500	-
100-3350-16	MC PRIVATE COLLECTION FEES	5,634	3,915	4,500	4,500	4,500	-
100-3325-16	MC JUVENILE TRUANCY FEES	-	-	200	200	200	-
	Fines	58,459	22,289	43,900	44,400	44,400	500
Miscellaneous							
100-3100-10	OFFICE RENT INCOME	7,500	7,500	7,500	7,500	7,500	-
100-3110-10	SALARY REIMBRSEMENT	59,451	90,837	95,138	95,138	96,454	1,316
100-3120-10	MAINTENANCE REIMBURSEMENT	-	-	1,500	1,500	1,500	-
100-3260-11	FIRE PREVENTION DONATIONS	-	-	-	4,020	-	-
100-3265-11	VOLUNTARY WITHHOLDINGS/INT	1,770	1,365	1,500	1,500	1,500	-
100-3270-05	REIMB. OF SERVICES	207	-	-	-	-	-
100-3270-08	REIMB. OF SERVICES-STREET	-	54	75,000	-	75,000	-
100-3280-11	COLEMAN VOL. F.D. INC.	-	-	-	-	-	-
100-3305-14	HOUSE DEMO SCRAP SALES	-	228	-	-	-	-
100-3310-05	INTEREST INCOME-GENERAL	329	553	300	550	550	250

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019	2019-2020	2020-2021	2020-2021		Dollar Change +/-
		Actual	Actual	Adopted	Revised	Adopted	
100-3310-17	CEMETERY INTEREST INCOME	701	1,174	1,000	1,000	1,000	-
100-3310-18	INVESTMENT INCOME-LIBRARY	864	726	650	650	650	-
100-3311-05	INTEREST-TDEM COVID GRANT	-	2	-	50	-	-
100-3312-05	INTEREST-CDBG GRANT	-	-	-	-	-	-
100-3320-18	MISC. INCOME	358	101	150	150	150	-
100-3330-05	MISC INCOME	8,896	1,646	2,000	2,000	2,000	-
100-3330-07	MISC INCOME - POLICE	8,126	22	500	500	500	-
100-3330-11	MISC. INCOME FD	553	469	-	-	-	-
100-3330-16	INTEREST - COURT	24	3	20	20	20	-
100-3330-17	CEMETERY MISC INCOME	821	50	250	250	250	-
100-3331-07	GUN REIMBURSEMENT FROM OFFICER	1,800	-	-	-	-	-
100-3335-07	GUN REIMBURSEMENT	2,343	2,503	2,500	2,500	2,500	-
100-3340-12	HOUSE CLEAN-UP/CITY	(734)	-	-	-	-	-
100-3340-18	TOCKER GRANT	-	-	-	-	-	-
100-3340-07	ADJUDICATED 59 FORFEITURES	-	18,630	-	-	-	-
100-3342-05	SR CENTER INSURANCE COLLECTED	-	-	-	-	-	-
100-3343-18	FRIENDS OF COLEMAN CO. FOUND.	-	-	-	-	-	-
100-3344-18	DOLLAR GENERAL GRANT	-	-	-	-	-	-
100-3345-18	BTOP GRANT FUNDS REVENUE	-	-	-	-	-	-
100-3346-18	COLEMAN CO. FOUNDATION	-	-	-	350	-	-
100-3347-18	PEARL GRANT	-	-	-	-	-	-
100-3348-18	GRANT PROCEEDS	-	-	-	-	45,000	45,000
100-3349-18	TX LIB&ARC COM (IMLS-FEDERAL)	-	174	-	174	-	-
100-3350-07	DONATIONS TO POLICE DEPT	400	625	-	40	-	-
100-3350-17	SALE OF ASSETS/CEM. LOTS ETC	27,500	12,750	10,000	27,500	15,000	5,000
100-3350-18	DONATIONS, UNSPECIFIED	-	-	-	-	-	-
100-3351-18	HANCHER LIBRARY GRANT FOUND.	-	6,660	-	-	-	-
100-3353-18	TX BOOK FESTIVAL GRANT	-	-	-	-	-	-
100-3354-18	INTER-LIBRARY POSTAGE	282	351	300	-	300	-
100-3360-16	MC RESTITUTION FEES COLLECTED	-	141	-	683	-	-
100-3360-18	SPECIFIED DONATIONS	224	215	300	326	300	-
100-3380-04	EMERGENCY NOTIFY PARTICIPATION	-	-	2,500	-	2,500	-
100-3384-07	STEP PROGRAM REVENUE	-	-	-	-	-	-
100-3385-07	BODY CAMERAS FOR PD	-	-	-	-	-	-
100-3386-08	PRIVATE GRANT (STREETS)	-	15,000	-	-	-	-
100-3386-18	PRIVATE ACU CENSUS GRANT	-	600	-	-	-	-
100-3387-06	REIMBURSEMENT FOR TELECOMM	290	-	-	-	-	-
100-3388-05	SURPLUS PROPERTY & EQUIPMENT	-	-	-	1,200	-	-
100-3388-07	SURPLUS PROPERTY & EQUIPMENT	-	-	-	-	-	-
100-3388-08	SURPLUS PROPERTY & EQUIPMENT	-	-	-	27,225	-	-
100-3388-09	SURPLUS PROPERTY & EQUIPMENT	-	-	-	1,900	-	-
100-3388-11	SURPLUS PROPERTY & EQUIPMENT	-	-	-	-	-	-
100-3388-12	SURPLUS PROPERTY & EQUIPMENT	-	-	-	2,875	-	-
100-3388-14	SURPLUS PROPERTY & EQUIPMENT	-	-	-	-	-	-
100-3388-15	SURPLUS PROPERTY & EQUIPMENT	-	-	-	-	-	-
100-3388-16	SURPLUS PROPERTY & EQUIPMENT	-	-	-	-	-	-
100-3388-17	SURPLUS PROPERTY & EQUIPMENT	-	-	-	3,100	-	-
100-3388-18	SURPLUS PROPERTY & EQUIPMENT	-	-	-	-	-	-
100-3388-19	SURPLUS PROPERTY & EQUIPMENT	-	-	-	2,500	-	-
100-3390-05	INSURANCE COLLECTED-GENERAL	10,186	18,022	9,500	12,151	9,500	-
100-3390-08	INSURANCE COLLECTED	-	-	-	5,375	-	-
100-3390-11	INSURANCE COLLECTED F.D.	-	27,022	-	40,912	-	-
100-3390-12	INSURANCE COLLECTED-PARK	-	-	-	-	-	-
100-3390-18	INSURANCE COLLECTED-LIBRARY	-	-	-	-	-	-
100-3394-05	ELLEN BECK KNOX MKB/FT FUND	-	-	10,000	10,000	10,000	-

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019	2019-2020	2020-2021	2020-2021		Dollar Change +/-
		Actual	Actual	Adopted	Revised	Adopted	
100-3394-07	HEALTH INS. REIMBURSED - P.D.	1,773	-	-	1,174	-	-
100-3395-07	INSURANCE COLLECTED- POLICE	-	6,350	-	-	-	-
100-3396-07	LEASE PURCHASE	-	63,000	-	-	-	-
100-3397-07	LEASE PURCHASE/PHONE	-	-	-	-	-	-
100-3396-08	LEASE PURCHASE	-	-	-	-	-	-
100-3396-11	LEASE PURCHASE/PHONE	-	-	-	-	-	-
100-3396-12	LEASE PURCHASE/MOWER	-	-	-	-	-	-
100-3950-07	PROCEEDS FROM POLICE FLEET	-	-	-	250,000	-	-
	Miscellaneous	133,664	276,773	220,608	504,813	272,174	51,566
Other Financing							
100-3940-96	LOANS FOR EQUIPMENT	-	90,910	-	-	-	-
100-3950-96	LEASES FOR EQUIPMENT	-	204,887	-	-	-	-
	Other Financing	-	295,797	-	-	-	-
Interfund Transfers							
100-4300-98	TRANSFER FROM EWS FUND	1,290,353	1,485,537	1,485,537	1,485,537	1,532,537	47,000
100-4320-98	TRANSFER FROM SOLID WASTE	-	-	-	-	30,500	30,500
	Interfund Transfers	1,290,353	1,485,537	1,485,537	1,485,537	1,563,037	77,500
100-xxxx-xx	General Fund	3,304,829	4,365,548	4,089,057	4,905,914	4,555,461	466,404

GENERAL GOVERNMENT OPERATIONS

FUNCTION:

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

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
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	Adopted	Dollar Change +/-
100-xxxx-01	Mayor and Council						
Materials and Supplies							
100-5200-01	OFFICE SUPPLIES	1,279	1,113	1,500	300	1,250	(250)
100-5202-01	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
100-5204-01	FURNITURE & FIXTURES	-	1,381	-	-	-	-
100-5208-01	ALL OTHER SUPPLIES	-	97	-	-	-	-
100-5271-01	BUSINESS TRAVEL	414	127	1,500	-	1,500	-
100-7186-01	ICE STORM 2021 EXPENSES	-	-	-	-	-	-
	Materials and Supplies	1,693	2,718	3,000	300	2,750	(250)
Purchased Property Services							
100-5220-01	INSURANCE-BONDS	440	372	400	476	500	100
	Purchased Property Services	440	372	400	476	500	100
100-xxxx-01	Mayor and Council	2,133	3,090	3,400	776	3,250	(150)

GENERAL FUND
100-xxxx-02

CITY SECRETARY

ADOPTED

FY 2022

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.

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-02	CITY SECRETARY						
100-5160-02	REGULAR MAINTENANCE	-	-	-	-	-	-
100-5170-02	EQUIPMENT MAINTENANCE	789	146	750	-	-	(750)
100-5200-02	OFFICE SUPPLIES	711	246	500	500	500	-
100-5202-02	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
100-5208-02	ALL OTHER SUPPLIES	-	-	-	-	-	-
100-5271-02	BUSINESS TRAVEL	-	-	-	-	1,000	1,000
100-7186-02	ICE STORM 2021 EXPENSES	-	-	-	-	-	-
	Materials and Supplies	1,500	392	1,250	500	1,500	250
100-5185-02	DUES & MEMBERSHIPS	-	-	-	25	150	150
100-5270-02	TRAINING	-	-	-	-	1,500	1,500
100-6020-02	CODIFICATION OF ORDINANCES	375	2,429	2,500	2,500	2,500	-
100-6021-02	MINUTE BOOK PRESERVATION	-	-	2,925	-	3,000	75
100-6030-02	CERTIFICATION/ASSOC. EXPENSES	2,663	1,524	3,000	1,300	1,000	(2,000)
	Professional/Technical Service	3,038	3,953	8,425	3,825	8,150	(275)
100-6400-02	CAPITAL OUTLAY	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
100-xxxx-02	CITY SECRETARY	4,538	4,345	9,675	4,325	9,650	(25)

GENERAL FUND
100-xxxx-03

CITY ADMINISTRATION

ADOPTED

FY 2022

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
----------------	-------------------	-------	------------------

CITY MANAGER
ASSISTANT CITY MANAGER

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

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-03	CITY MANAGER						
100-6430-03	MOVING ALLOWANCE	-	-	-	-	-	0
	Personnel Services	-	-	-	-	-	-
100-5160-03	REGULAR MAINTENANCE	-	-	-	1	-	-
100-5200-03	OFFICE SUPPLIES	689	597	750	500	750	-
100-5202-03	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
100-5204-03	FURNITURE & FIXTURES	-	-	-	-	-	-
100-5208-03	ALL OTHER SUPPLIES	-	-	-	-	-	-
100-5272-03	MEETINGS	-	-	-	-	-	-
100-5271-03	BUSINESS TRAVEL	464	1,207	1,500	500	1,500	0
	Materials and Supplies	1,153	1,804	2,250	1,000	2,250	-
	Purchased Property Services	-	-	-	-	-	-
100-7186-03	ICE STORM 2021 EXPENSES	-	-	-	-	-	-
	Other Purchased Property	-	-	-	-	-	-
100-5185-03	ASSOCIATION DUES TCMA	399	736	1,000	250	1,500	500
100-5270-03	WORKSHOPS AND TRAINING	9,101	1,161	5,150	2,100	5,150	-
	Professional/Technical Service	9,500	1,897	6,150	2,350	6,650	500
100-6400-03	CAPITAL OUTLAY	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
100-xxxx-03	CITY MANAGER	10,653	3,701	8,400	3,350	8,900	500

GENERAL FUND
100-xxxx-05

GENERAL OPERATIONS

ADOPTED

FY 2022

FUNCTION:

THIS DEPARTMENT IS OF A GENERAL NATURE, AFFECTING ALL DEPARTMENTS AND THE CITY AS A WHOLE. GENERAL EXPENDITURES THAT ARE NOT ATTRIBUTABLE TO A SPECIFIC DEPARTMENT ARE ACCOUNTED FOR IN THIS DEPARTMENT. THE CITY'S PAYMENTS FOR PROPERTY INSURANCE, WORKERS' COMPENSATION, AND THE UPKEEP OF CITY HALL IS CHARGED HERE.

THERE ARE NO SALARY ITEMS IN THIS DEPARTMENT

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-05	General Operations						
Personnel Services							
100-8611-05	HEALTH REIMB. EXPENSE	-	-	-	-	-	-
	Personnel Services	-	-	-	-	-	-
Materials and Supplies							
100-5160-05	SUPPLIES & MAINT./CITY HALL	6,624	9,169	7,500	7,500	7,500	-
100-5165-05	JANITORIAL SUPPLIES	-	-	-	-	-	-
100-5170-05	EQUIPMENT MAINTENANCE	-	201	200	250	250	50
100-5171-05	VEHICLE MAINTENANCE	-	405	250	750	750	500
100-5177-05	BUILDING MAINTENANCE	3,491	6,183	7,500	7,500	7,500	-
100-5206-05	SAFETY SUPPLIES	-	-	-	300	350	350
100-5311-05	COPY MACHINCE USAGE	-	3,139	-	2,500	2,500	2,500
100-5315-05	FUEL-ADMIN VEHICLE	-	60	100	400	500	400
100-6012-05	SERVICE PINS, AND MEALS	1,760	983	1,600	2,000	2,000	400
100-7177-05	MISCELLANEOUS EXPENSE	34,799	1,064	1,000	2,500	2,500	1,500
100-7182-05	SR CENTER GRANT EXPENSE	-	-	-	-	-	-
	Materials and Supplies	46,674	21,204	18,150	23,700	23,850	5,700
Purchased Property Services							
100-5175-05	TOWER MAINTENANCE	993	890	1,000	1,000	1,000	-
100-5196-05	PLANNING & ZONING EXPENSES	-	-	100	100	100	-
100-5200-05	CITY TO THE ARK	4,000	4,000	4,000	4,000	4,000	-
100-5250-05	SENIOR CENTER UTILITY BILL	8,302	8,098	7,250	7,250	7,250	-
100-6200-05	BAD DEBT WRITE OFF	-	-	-	-	-	-
100-6201-05	A/R BAD DEBT WRITE-OFF	-	-	-	-	-	-
100-7179-05	MEALS ON WHEELS	-	-	-	-	-	-
100-7180-05	COMPREHENSIVE PLAN PROJECT	-	-	-	-	-	-
100-7181-05	COMMUNITY ENHANCEMENT	-	-	-	8,730	10,000	10,000
100-7187-05	TEMAP GRANT EXPENSE	-	-	-	100,000	400,000	400,000
100-8605-05	GRANT APPLICATION EXPENSE	3,500	-	-	-	-	-
100-8610-05	CDBG GRANT EXPENSE/PLANNING	-	-	-	-	-	-
100-8612-05	CDBG GRANT PLANNININ EXP CITY	-	-	-	-	-	-
100-5155-05	COUNTY TAX APPRAISAL	23,449	23,349	25,000	27,500	27,500	2,500
	Purchased Property Services	40,244	36,337	37,350	148,580	449,850	412,500
Other Purchased Property							
100-5220-05	INSURANCE-BONDS	4,299	6,351	6,250	6,250	6,250	-
100-6010-05	ADMIN EXP.(CELL,GAS,UTILITIES)	8,319	7,255	9,000	9,000	9,000	-
100-6205-05	INSURANCE REPAIR	220	798	-	-	-	-
100-6206-05	ZESCH & PICKETT INS.	10,422	8,792	10,300	10,300	10,300	-
100-7105-05	SENIOR CENTER INSURANCE REPAIR	-	-	-	-	-	-
100-7174-05	SR. CENTER INSURANCE	2,154	3,270	3,000	3,000	3,000	-
100-7178-05	SENIOR CENTER SUPPORT	24,000	24,499	24,000	24,000	24,000	-
100-7185-05	COVID 19 EXPENSES	-	1,905	50,000	96,196	-	(50,000)
100-7186-05	ICE STORM 2021 EXPENSES	-	-	-	107	-	-
	Other Purchased Property	49,414	52,870	102,550	148,853	52,550	(50,000)
Professional/Technical Service							
100-5100-05	LEGAL EXPENSE	12,019	49,973	30,000	30,000	30,000	-
100-5136-05	AIR EVAC EMS EXPENSE	5,440	5,793	6,000	6,000	6,000	-

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-5145-05	PROFESSIONAL SERVICES	23,199	29,861	15,000	5,000	15,000	-
100-5150-05	ELECTION EXPENSES	4,551	2,420	5,000	15,014	7,500	2,500
100-5151-05	ENGINEERING - GIS SYSTEM	1,125	1,500	2,500	2,500	2,500	-
100-5180-05	LEGAL NOTICES	-	140	-	750	750	750
100-5185-05	ASSOCIATION DUES	2,361	2,361	2,500	2,500	2,500	-
100-5190-05	CHAMBER DUES	600	600	600	600	600	-
100-5191-05	CREDIT CARD CHARGES	-	-	-	-	-	-
100-5210-05	CHAPS-MUSEUM	2,000	2,000	2,000	2,000	2,000	-
100-5255-05	ANNUAL AUDIT SERVICES	-	-	20,000	20,000	10,000	(10,000)
100-5270-05	WORKSHOPS,TML MEETS	2,770	5,245	7,500	7,500	10,500	3,000
100-5300-05	LOBBYIST SERVICES	-	-	-	-	-	-
100-7175-05	SR. CENTER AUDIT	3,100	-	-	-	-	-
	Professional/Technical Service	57,165	99,893	91,100	91,864	87,350	(3,750)
Capital Outlay							
100-6410-05	CAPITAL OUTLAY-CITY HALL	-	47,512	-	25,000	5,000	5,000
100-6520-05	LEASE PAYMENTS-EXPLORER	-	3,469	7,775	7,775	7,775	-
100-7170-05	OCPNCY TAX-TOURISM PROJECTS	-	4,000	28,100	-	-	(28,100)
	Capital Outlay	-	54,981	35,875	32,775	12,775	(23,100)
Intergovernmental Transfers							
100-7171-05	OCCUPANCY TAX DUE TO CHAMBER	16,279	7,918	14,050	-	-	(14,050)
100-7172-05	SALES TAX TO EDC 4A	-	234,320	205,000	237,500	212,500	7,500
100-7173-05	SALES TAX TO EDC 4B	-	234,320	205,000	237,500	212,500	7,500
	Intergovernmental Transfers	16,279	476,558	424,050	475,000	425,000	950
Debt Service							
100-6000-05	CERTIFICATE OF OBLIGATIONS	-	-	806	806	806	-
	Debt Service	-	-	806	806	806	-
100-xxxx-05	General Operations	209,776	741,843	709,881	921,578	1,052,181	342,300

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-10	EDC						
100-5100-10	SALARIES/EDC	53,089	69,731	70,000	70,000	70,000	0
100-5102-10	OVERTIME	-	-	-	-	-	-
100-5104-10	LONGEVITY/EDC	-	144	196	196	244	48
100-5110-10	WORKERS COMP INS	-	2,024	225	225	225	0
100-5115-10	EMPLOYEE HEALTH INS	5,081	7,284	7,250	7,250	8,622	1,372
100-5120-10	UNEMPLOYMENT INSURANCE	9	144	72	72	-	(72)
100-5125-10	FICA AND MEDICARE/EDC	3,998	5,319	5,370	5,370	5,374	4
100-5130-10	RETIREMENT BENEFITS	8,105	12,137	11,872	11,872	12,186	314
100-5131-10	LIFE INS/EDC	9	-	153	153	153	(0)
	Personnel Services	70,291	96,783	95,138	95,138	96,803	1,665
100-5160-10	REGULAR MAINTENANCE	929	154	1,500	1,500	1,500	-
100-5208-10	ALL OTHER SUPPLIES	-	-	-	-	-	-
100-7186-10	ICE STORM 2021 EXPENSES	-	-	-	-	-	-
	Materials and Supplies	929	154	1,500	1,500	1,500	-
	Purchased Property Services	-	-	-	-	-	-
100-xxxx-10	EDC	71,220	96,937	96,638	96,638	98,303	1,665

PUBLIC SAFETY

GENERAL FUND
100-xxxx-04

PUBLIC SAFETY - OTHER

ADOPTED FY 2022

FUNCTION:

THIS DEPARTMENT IS RESERVED FOR AMBULANCE SERVICES AND EMERGENCY NOTIFICATIONS TO THE RESIDENTS IN AND AROUND THE CITY OF COLEMAN. THIS DEPARTMENT FUNCTIONS IN COORDINATION WITH THE AREA FIRE DEPARTMENTS, POLICE DEPARTMENTS AND EMERGENCY MANAGERS TO PROVIDE EMERGENCY MEDICAL SERVICES AND NOTIFICATIONS OF EMERGENCIES TO RESIDENTS IN AND AROUND COLEMAN.

THERE ARE NO SALARY LINE ITEMS FOR THIS DEPARTMENT.

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-04	PUBLIC SAFETY - OTHER						
100-5195-04	EMERGENCY NOTIFICATIONS	-	4,950	4,950	4,950	4,950	0
100-5199-04	AMBULANCE SERVICE	99,996	99,996	100,000	100,000	100,000	0
100-7186-04	ICE STORM 2021 EXPENSES	-	-	-	-	-	0
100-xxxx-04	PUBLIC SAFETY - OTHER	99,996	104,946	104,950	104,950	104,950	0

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-07	Police Department						
100-5100-07	SALARIES/PD	416,510	404,632	472,444	483,083	476,595	4,151
100-5102-07	OVERTIME WAGES	69,749	69,400	52,560	70,060	52,560	-
100-5104-07	LONGEVITY PAY	2,692	2,449	3,233	1,940	2,143	(1,090)
100-5110-07	WORKERS COMP. INS./PD	11,515	10,783	14,619	15,497	14,595	(24)
100-5115-07	EMPLOYEE HEALTH INS./PD	61,419	54,008	72,499	66,225	86,215	13,716
100-5120-07	UNEMPLOYMENT INS./ PD	246	1,156	720	720	-	(720)
100-5125-07	FICA AND MEDICARE/PD	36,538	34,970	40,410	40,410	40,644	234
100-5130-07	RETIREMENT BENEFITS/PD	77,661	81,435	87,461	78,463	90,293	2,832
100-5131-07	LIFE INS/PD	245	-	1,001	1,001	1,010	9
100-5134-07	POLICE CONTRACT LABOR	500	4,400	3,500	74,961	-	(3,500)
100-6265-07	VOLUNTARY TMPA EXPENSE	-	-	-	-	-	-
	Personnel Services	677,075	663,233	748,447	832,360	764,056	15,609
100-5165-07	JANITORIAL SUPPLIES	155	51	500	250	500	-
100-5166-07	JAIL EXPENSE- PRISONER SUPPLIE	283	-	800	3,500	5,000	4,200
100-5290-07	UNIFORM ALLOWANCE	4,071	3,416	5,500	5,500	5,500	-
100-5200-07	OFFICE SUPPLIES	-	-	-	100	100	100
100-5202-07	MINOR TOOLS & EQUIPMENT	-	-	200	-	200	-
100-5203-07	AMMUNITION	-	-	-	-	-	-
100-5204-07	FURNITURE & FIXTURES	-	-	-	-	-	-
100-5206-07	SAFETY SUPPLIES	-	-	-	-	-	-
100-5208-07	ALL OTHER SUPPLIES	-	-	-	-	-	-
100-5315-07	FUEL EXPENSE	19,504	15,595	18,000	15,500	18,000	-
100-6450-07	GUN PURCHASES TO BE REIMBURSED	2,091	1,185	2,500	2,500	2,500	-
100-6800-07	TOBACCO GRANT EXPENSES	-	-	-	-	-	-
100-7175-07	GOVERNMENT GRANT EXPENSE	1,010	-	-	-	-	-
100-7186-07	ICE STORM 2021 EXPENSES	-	-	-	2,825	2,825	2,825
	Materials and Supplies	27,114	20,247	27,500	30,175	34,625	7,125
100-5160-07	REGULAR MAINTENANCE/ p. d.	28,254	10,895	26,250	15,000	10,000	(16,250)
100-5162-07	SOFTWARE MAINTENANCE SRVCS	-	3,480	3,480	3,480	3,480	-
100-5170-07	EQUIPMENT MAINTENANCE	16,888	19,447	22,500	15,000	15,000	(7,500)
100-5171-07	VEHICLE MAINTENANCE	-	362	200	500	500	300
100-5177-07	BUILDING MAINTENANCE	3,143	1,598	3,500	3,500	3,500	-
100-5250-07	UTILITIES - POLICE DEPT	13,197	10,445	13,000	13,000	13,000	-
100-5310-07	COPIER LEASE	2,241	2,434	2,100	-	-	(2,100)
100-5400-07	DONATIONS EXPENDED	440	300	-	724	-	-
100-6750-07	ATMOS EXPENSE/ POLICE STATION	379	668	630	950	950	320
	Purchased Property Services	64,542	49,629	71,660	52,154	46,430	(25,230)
100-5220-07	INSURANCE	13,815	16,142	15,000	22,000	22,000	7,000
100-6205-07	INSURANCE REPAIR- PD	-	-	-	-	-	-
100-6700-07	TELEPHONE EXPENSE	4,207	6,441	6,350	6,350	6,350	-
100-7173-07	INTERNET/ P. D.	1,778	4,944	5,200	5,200	5,200	-
	Other Purchased Property	19,800	27,527	26,550	33,550	33,550	7,000
100-5150-07	LEGAL SERVICES	18,180	17,472	10,000	3,500	5,000	(5,000)
100-5161-07	FORFEITURE EXPENSES	1,025	-	-	23,258	-	-
100-5180-07	LEGAL NOTICES	-	-	50	-	50	-

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-5185-07	ASSOCIATION DUES	-	-	250	250	-	(250)
100-5260-07	DETECTIVE EXPENSE	35	-	250	250	250	-
100-5270-07	TRAINING MATERIALS & SCHOOLS	3,300	687	8,000	2,500	8,000	-
100-6760-07	COUNTY DISPATCH SERVICES	-	107,542	100,000	100,000	100,000	-
	Professional/Technical Service	22,540	125,701	118,550	129,758	113,300	(5,250)
100-6400-07	CAPITAL OUTLAY	437	78,293	56,550	287,366	8,011	(48,539)
100-7174-07	P. D. RENOVATIONS	-	-	-	-	-	-
100-6510-07	DEBT SERVICE/ COPsyn EQUIP	-	21,750	-	-	-	-
100-6520-07	DEBT SERVICE/PHONE	-	-	-	-	-	-
100-6530-07	DEBT SERVICE/POLICE CARS	14,489	14,489	14,489	54,174	54,174	39,685
	Capital Outlay	14,926	114,532	71,039	341,541	62,185	(8,854)
100-xxxx-07	Police Department	825,997	1,000,869	1,063,746	1,419,538	1,054,147	(9,599)

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	\$ 63,320
SHIFT LEAD	2	N/A	\$ 91,826
FIREFIGHTER	2	N/A	\$ 81,244
PART-TIME FIREFIGHTER	7	N/A	\$ 11,748
RETIRED FIREFIGHTERS	6	N/A	\$ 3,600
VOLUNTEER FIREFIGHTERS	30	N/A	\$ 27,000
	<hr/>		<hr/>
TOTAL	48		\$ 278,738

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-11	FIRE DEPARTMENT						
100-5100-11	SALARIES/FIRE DEPT.	245,385	232,890	222,506	222,506	237,113	14,607
100-5101-11	COVID 19 CONTACT TRACER	-	-	-	7,208	7,208	7,208
100-5102-11	OVERTIME WAGES	13,673	8,754	10,000	10,000	10,000	-
100-5103-11	OVERTIME 2 WAGES	12,913	9,736	12,870	12,870	16,545	3,675
100-5104-11	LONGEVITY PAY	1,696	1,324	1,853	1,853	2,088	235
100-5110-11	WORKERS' COMP. INS./FIRE DEPT.	5,166	6,961	8,661	8,661	9,309	648
100-5115-11	EMPLOYEE HEALTH INS./FIRE DEPT	34,772	29,816	36,250	36,250	43,108	6,858
100-5120-11	UNEMPLOYMENT INS./FIRE DEPT.	387	919	864	864	-	(864)
100-5125-11	FICA AND MEDICARE/FIRE DEPT.	20,427	19,054	18,913	18,913	20,330	1,417
100-5130-11	RETIREMENT BENEFITS/FIRE DEPT.	40,391	37,322	37,548	37,548	40,235	2,687
100-5131-11	LIFE INS/FIRE DEPT.	133	-	458	458	477	19
100-5140-11	VOLUNTEER FIREMAN EXPENSES	27,000	2,775	3,600	3,600	3,600	-
100-5145-11	VOLUNTEER FIREMAN MAINTENANCE	-	11,175	27,000	12,500	27,000	-
100-5150-11	VOLUNTEER WORKERS COMP.	150	-	2,254	2,254	2,254	0
	Personnel Services	402,093	360,726	382,777	375,485	419,265	36,488
100-5260-11	PROTECTIVE/SAFETY GEAR	2,011	3,788	5,500	5,500	5,500	-
100-5290-11	UNIFORM ALLOWANCE	2,775	1,812	2,200	2,200	2,200	-
100-5315-11	FUEL EXPENSE / FIRE DEPT.	8,689	4,318	8,500	8,500	8,500	-
	Materials and Supplies	13,475	9,918	16,200	16,200	16,200	-
100-5160-11	REGULAR MAINTENANCE	6,443	5,771	6,000	6,000	6,000	-
100-5165-11	JANITORIAL SUPPLIES	-	-	-	500	500	500
100-5170-11	EQUIPMENT MAINTENANCE	12,190	16,795	15,000	15,000	15,000	-
100-5171-11	VEHICLE MAINTENANCE	-	40	-	100	100	100
100-5177-11	BUILDING MAINTENANCE	6,677	5,397	6,500	6,500	11,186	4,686
100-5200-11	OFFICE SUPPLIES	-	-	-	100	100	100
100-5202-11	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
100-5204-11	FURNITURE & FIXTURES	-	-	-	-	-	-
100-5206-11	SAFETY SUPPLIES	-	-	-	-	-	-
100-5207-11	HAZMAT & FOAM SUPPLIES	-	-	-	-	-	-
100-5208-11	ALL OTHER SUPPLIES	-	-	-	-	-	-
100-5155-11	VOLUNTEER F.D. INC.	-	-	-	-	-	-
	Purchased Property Services	25,310	28,003	27,500	28,200	32,886	5,386
100-5220-11	INSURANCE/BUILDING	3,792	5,316	3,800	4,533	4,500	700
100-5221-11	VEHICLE INSURANCE	9,805	5,569	9,850	13,023	13,000	3,150
100-5250-11	UTILITIES/CITY OF COLEMAN	6,908	7,025	6,200	6,200	6,200	-
100-6205-11	INSURANCE REPAIR - FD	-	-	-	-	-	-
100-6450-11	INTERNET SERVICE	2,462	1,051	1,860	1,860	1,860	-
100-6700-11	TELEPHONE EXPENSE	3,516	3,890	3,500	3,500	3,500	-
100-6750-11	ATMOS (GAS) BLDG.	1,529	1,532	1,900	2,500	1,900	-
100-7173-11	INTERNET - FIRE DEPT.	118	112	140	140	140	-
100-7186-11	ICE STORM 2021 EXPENSES	-	-	-	12,815	-	-
100-8610-11	GRANT EXPENSE	2,215	-	10,000	159,203	10,000	-
100-8615-11	FEMA/TIFMUS EXPENSE	2,860	-	-	-	-	-
	Other Purchased Property	33,205	24,495	37,250	203,774	41,100	3,850
100-5151-11	LEGAL SERVICES	400	600	250	1,000	2,000	1,750

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-5152-11	FIRE MANUAL & PROCEDURES	-	4,549	4,686	4,686	-	(4,686)
100-5180-11	LEGAL NOTICES	-	-	50	-	50	-
100-5185-11	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
100-5270-11	TRAINING MATERIALS AND SCHOOLS	11,679	9,103	10,000	10,000	10,000	-
100-5280-11	FIRE PREVENTION EXPENSES	91	-	200	500	500	300
100-5285-11	FIRE MARSHALL EXPENSE	733	751	750	750	750	-
100-8950-11	FIRE PREVENTION DONATIONS EXPE	-	-	-	-	-	-
	Professional/Technical Service	12,903	15,003	15,936	16,936	13,300	(2,636)
100-6400-11	CAPITAL OUTLAY	-	17,850	-	40,912	-	-
100-6401-11	CAPITAL IMPROVEMENT	-	-	4,000	4,000	-	(4,000)
100-7174-11	F.D. PHONE IMPROVEMENT	-	-	-	-	-	-
100-7177-11	MISCELLANEOUS EXPENDITURE	-	2,762	-	-	-	-
	Capital Outlay	-	20,612	4,000	44,912	-	(4,000)
	Debt Service						
100-xxxx-11	FIRE DEPARTMENT	486,986	458,757	483,663	685,507	522,751	39,088

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-16	MUNICIPAL COURT						
100-5100-16	SALARIES/MUNICIPAL COURT	60,273	32,493	36,493	36,493	37,336	843
100-5102-16	OVERTIME WAGES	-	90	-	175	-	-
100-5104-16	LONGEVITY PAY	382	-	256	256	304	48
100-5110-16	WORKERS COMP. INS./MUN. CT	1,177	798	118	175	121	3
100-5115-16	EMPLOYEE HEALTH/MUN. COURT	5,543	6,252	7,250	7,250	8,622	1,372
100-5120-16	UNEMPLOYMENT INS./MUN. COURT	95	144	72	150	-	(72)
100-5125-16	FICA AND MEDICARE/MUN. COURT	4,517	2,136	2,811	2,811	2,879	68
100-5130-16	RETIREMENT BENEFITS/MUN. COURT	9,117	4,793	6,215	6,215	6,530	315
100-5131-16	LIFE INS/MUNICIPAL COURT	32	-	66	66	82	16
100-5134-16	MUNICIPAL JUDGE CONTRACT	-	5,600	9,600	9,600	9,600	-
	Personnel Services	81,136	52,306	62,881	63,191	65,473	2,592
100-5200-16	OFFICE SUPPLIES	-	-	-	-	-	-
100-5202-16	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
100-5208-16	ALL OTHER SUPPLIES	-	-	-	-	-	-
	Materials and Supplies	-	-	-	-	-	-
100-5160-16	REGULAR MAINTENANCE	747	1,439	1,000	1,000	1,000	-
100-5170-16	EQUIPMENT MAINTENANCE	-	225	-	-	-	-
100-5186-16	REIMBURSEMENT	96	60	-	-	-	-
100-5201-16	POSTAGE & DELIVERY	-	-	-	50	50	50
	Purchased Property Services	843	1,724	1,000	1,050	1,050	50
100-6700-16	TELEPHONE EXPENSE	1,229	1,323	1,200	1,200	1,200	-
100-7173-16	INTERNET EXPENSE	118	112	150	150	150	-
100-5190-16	CREDIT CARD CHARGES	412	531	-	500	500	500
100-7186-16	ICE STORM 2021 EXPENSES	-	-	-	-	-	-
100-5197-16	COURT TECHNOLOGY EXPENSE	6,439	635	500	500	500	-
100-5135-16	BUILDING SECURITY EXPENSE	-	-	500	500	500	-
	Other Purchased Property	8,198	2,601	2,350	2,850	2,850	500
100-5145-16	PROFESSIONAL LEGAL SERVICES	2,275	1,950	3,000	3,500	3,500	500
100-5150-16	MC OMNIBASE EXPENSE	-	-	500	500	500	-
100-5152-16	MC RESTITUTION EXPENSE	-	100	-	383	-	-
100-5180-16	COURT COSTS TO STATE	19,275	11,751	15,000	15,000	15,000	-
100-5185-16	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
100-5183-16	JUVENILE TRUACY COURT EXPENSE	-	-	200	200	200	-
100-5181-16	LEGAL NOTICES	-	-	200	200	200	-
100-5182-16	COLLECTION AGENCY EXPENSE	4,689	4,205	5,000	5,101	5,100	100
100-5162-16	SOFTWARE MAINTENANCE SRVCS	855	4,935	5,000	5,000	5,000	-
100-5270-16	TRAINING, WORKSHOPS	1,174	1,193	3,000	750	3,000	-
	Professional/Technical Service	28,268	24,134	31,900	30,634	32,500	1,100
100-6400-16	CAPITAL OUTLAY	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
100-xxxx-16	MUNICIPAL COURT	118,445	80,765	98,131	97,725	101,873	4,242

PUBLIC WORKS

GENERAL FUND
100-xxxx-08

STREET MAINTENANCE

ADOPTED FY 2022

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	1		\$ 36,400
EQUIPMENT OPERATOR	2		\$ 51,418
			<hr/>
TOTAL	4		\$ 133,578

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-08	STREET MAINTENANCE						
Personnel Services							
100-5100-08	SALARIES/STREET	152,049	135,292	157,310	157,310	134,778	(22,532)
100-5102-08	OVERTIME WAGES	2,662	2,264	600	600	6,000	5,400
100-5104-08	LONGEVITY PAY	1,904	1,820	1,352	1,352	1,204	(148)
100-5110-08	WORKERS COMPENSATION INS./STR.	5,103	4,749	8,706	8,706	7,703	(1,003)
100-5115-08	EMPLOYEE HEALTH/STREET	32,417	27,686	36,250	36,250	34,486	(1,764)
100-5120-08	UNEMPLOYMENT INS./STREET	171	584	360	360	-	(360)
100-5125-08	FICA AND MEDICARE/STREET	11,796	10,536	12,275	12,275	10,862	(1,413)
100-5130-08	RETIREMENT BENEFITS/STREET	24,679	24,246	26,935	26,935	24,422	(2,513)
100-5131-08	LIFE INS/STREET	119	-	342	-	290	(52)
	Personnel Services	230,900	207,177	244,130	243,788	219,745	(24,385)
Materials and Supplies							
100-5160-08	REGULAR MAINTENANCE	8,158	9,387	10,000	25,000	10,000	-
100-5165-08	JANITORIAL EXPENSE	8	187	200	-	200	-
100-5170-08	EQUIPMENT MAINTENANCE	20,575	13,695	15,000	15,000	15,000	-
100-5171-08	VEHICLE MAINTENANCE	-	1,055	500	2,500	2,500	2,000
100-5173-08	DITCH MAINTENANCE	1,570	54	5,000	5,000	7,500	2,500
100-5315-08	FUEL EXPENSE / STREET	14,943	10,225	16,000	16,000	16,000	-
100-5200-08	OFFICE SUPPLIES	-	-	-	-	-	-
100-5202-08	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
100-5203-08	STREET SIGNS	-	-	-	5,000	15,000	15,000
100-5204-08	FURNITURE & FIXTURES	-	-	-	-	-	-
100-5206-08	SAFETY SUPPLIES	-	-	-	750	750	750
100-5208-08	ALL OTHER SUPPLIES	-	-	-	-	-	-
	Materials and Supplies	45,254	34,603	46,700	69,250	66,950	20,250
Purchased Property Services							
100-5290-08	UNIFORM EXPENSE	450	600	1,250	1,250	1,250	-
100-5177-08	STATION 2 MAINTENANCE	76	1	250	250	250	-
100-5212-08	EDC 4A 380 STEPS MAINTENANCE	-	2,000	-	-	-	-
100-8615-08	FEMA FUNDS DE-OBLIGATED	-	-	-	-	-	-
	Purchased Property Services	526	2,601	1,500	1,500	1,500	-
Other Purchased Property							
100-5220-08	INSURANCE - TML	8,968	7,304	9,150	10,349	10,350	1,200
100-6200-08	BAD DEBT WRITE-OFF	82	120	150	150	150	-
100-6205-08	INSURANCE REPAIR	-	-	-	-	-	-
100-6700-08	TELEPHONE EXPENSE	879	937	1,200	1,200	1,200	-
100-6750-08	ATMOS EXPENSE	528	793	800	800	800	-
100-7173-08	INTERNET - STREET	118	112	140	140	140	-
100-7186-08	ICE STORM 2021 EXPENSES	-	-	-	-	-	-
	Other Purchased Property	10,575	9,266	11,440	12,639	12,640	1,200
Professional/Technical Service							
100-5132-08	CISD CONTRACT WORK	-	-	-	-	-	-
100-5134-08	STREET CONTRACT LABOR	-	388	-	-	-	-
100-5150-08	ENGINEERING	-	-	-	-	-	-
100-5151-08	LEGAL SERVICES	-	1,000	-	-	-	-

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-5180-08	LEGAL NOTICES	-	-	50	-	50	-
100-5270-08	WORKSHOPS AND TRAINING	335	761	500	500	500	-
	Professional/Technical Service	335	2,149	550	500	550	-
Capital Outlay							
100-6400-08	CAPITAL OUTLAY	-	249,032	-	-	9,000	9,000
100-6401-08	CAPITAL IMPROVEMENT	9,221	-	-	-	-	-
100-7174-08	CITY MATCH DOWNTOWN REVITAL	-	-	-	-	-	-
100-7175-08	DOWNTOWN REVITALIZATION	11,250	243	75,000	-	75,000	-
100-7176-08	IN KIND FOR SIDEWALKS PROJECT	-	-	-	-	-	-
	Capital Outlay	20,471	249,275	75,000	-	84,000	9,000
Interfund Transfers							
100-6010-08	INJECTION - STREET IMPROVEMENT	1,895	14,024	34,000	34,000	34,000	-
	Interfund Transfers	1,895	14,024	34,000	34,000	34,000	-
Debt Service							
100-6510-08	DEBT SERVICE/ STREET SWEEPER	25,444	25,444	25,444	25,444	25,444	0
100-6515-08	DEBT SERVICE/SOUTHSIDE BANK	-	-	10,845	10,846	10,846	1
100-6520-08	LEASE PAYMENTS-PICKUPS	-	13,172	34,777	34,777	34,777	-
100-6620-08	CATERPILLAR LEASE	-	-	-	-	-	-
	Debt Service	25,444	38,616	71,066	71,067	71,067	1
100-xxxx-08	STREET MAINTENANCE	335,400	557,711	484,386	432,744	490,452	6,066

PARKS AND RECREATION

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-12	CITY PARKS						
100-5100-12	SALARIES/CITY PARK	104,184	104,387	103,854	103,854	104,454	600
100-5102-12	OVERTIME WAGES	135	3,003	500	500	500	-
100-5104-12	LONGEVITY PAY	1,632	1,576	1,935	1,935	1,889	(46)
100-5110-12	WORKERS COMP. INSURANCE/PARK	2,746	3,082	2,724	2,724	2,739	15
100-5115-12	EMPLOYEE HEALTH INS./PARK	22,087	21,851	21,750	21,750	25,865	4,115
100-5120-12	UNEMPLOYMENT INSURANCE/PARK	27	432	216	216	-	(216)
100-5125-12	FICA AND MEDICARE/PARK	7,976	8,277	8,131	8,131	8,174	43
100-5130-12	RETIREMENT BENEFITS/PARK	16,689	18,896	17,976	17,976	18,431	455
100-5131-12	LIFE INS/PARK	73	-	227	227	227	(0)
	Personnel Services	155,549	161,504	157,313	157,313	162,278	4,965
100-5200-12	OFFICE SUPPLIES	-	-	-	-	-	-
100-5202-12	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
100-5204-12	FURNITURE & FIXTURES	-	-	-	-	-	-
100-5206-12	SAFETY SUPPLIES	-	-	-	500	500	500
100-5207-12	WEED & PEST CONTROL SUPPLIES	-	-	-	-	-	-
100-5208-12	ALL OTHER SUPPLIES	-	-	-	-	-	-
100-5260-12	YOUTH SUMMER PROGRAMS	-	-	-	-	-	-
100-5290-12	UNIFORM EXPENSE	450	450	600	600	600	-
100-5315-12	FUEL EXPENSE / PARK	5,755	3,884	4,500	4,500	4,500	-
100-8610-12	GRANT EXPENSE PARK	-	-	-	20,000	20,000	20,000
	Materials and Supplies	6,205	4,334	5,100	25,600	25,600	20,500
100-5160-12	REGULAR MAINTENANCE	7,599	6,332	6,000	6,000	6,000	-
100-5170-12	EQUIPMENT MAINTENANCE	5,200	2,711	5,000	5,000	5,000	-
100-5171-12	VEHICLE MAINTENANCE	-	324	2,000	2,000	2,000	-
100-5177-12	STATION 2 MAINTENANCE	14	145	200	200	200	-
100-5185-12	PAVILION DEPOSIT REIMBURSEMENT	4,060	2,900	2,500	2,500	2,500	-
100-5210-12	HOUSE CLEAN-UP EXP/CITY	-	-	-	-	-	-
100-5270-12	FAMILY CENTER EXP./UTILITIES	2,711	4,423	3,300	3,700	3,700	400
100-7174-12	MEMORY LAKE EXPENSES	-	-	-	1,000	-	-
100-7186-12	ICE STORM 2021 EXPENSES	-	-	-	564	-	-
	Purchased Property Services	19,584	16,835	19,000	20,964	19,400	400
100-5165-12	JANITORIAL EXPENSE	286	76	500	500	500	-
100-5220-12	INSURANCE - TML	3,138	4,552	3,150	3,761	3,761	611
100-5250-12	UTILITIES	-	-	-	-	-	-
100-6010-12	YTH SPORTS COMPLEX UTILITIES	-	-	-	12,000	10,000	10,000
100-6205-12	INSURANCE REPAIR -PARK	-	-	-	-	-	-
100-6700-12	TELEPHONE EXPENSE	496	539	500	500	500	-
100-7173-12	INTERNET/PARK	128	112	150	150	150	-
	Other Purchased Property	4,048	5,279	4,300	16,911	14,911	10,611
100-5150-12	LEGAL SERVICES	-	-	-	-	-	-
100-5151-12	ENGINEERING	-	4,026	-	-	-	-
100-5180-12	LEGAL NOTICES	-	-	50	50	50	-
	Professional/Technical Service	-	4,026	50	50	50	-
100-6400-12	CAPITAL OUTLAY	-	24,295	-	30,000	-	-

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-6415-12	CAPITAL IMPROVEMENT	-	-	10,000	10,000	5,000	(5,000)
	Capital Outlay	-	24,295	10,000	40,000	5,000	(5,000)
100-6510-12	DEBT SERVICE/MOWER	-	-	-	-	-	-
100-6520-12	LEASE PAYMENTS-PICKUP	-	3,058	8,926	8,926	8,926	-
	Debt Service	-	3,058	8,926	8,926	8,926	-
100-xxxx-12	CITY PARKS	185,386	219,331	204,689	269,764	236,165	31,476

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-13	CITY PARK POOL						
100-5100-13	SALARIES/POOL	13,353	7,205	14,350	14,350	14,350	-
100-5110-13	WORKERS COMP. INS./POOL	2,145	2,196	368	368	368	(0)
100-5120-13	UNEMPLOYMENT INS/SWIM POOL	133	1	115	115	-	(115)
100-5125-13	FICA & MEDICARE/SWIM POOL	1,022	551	1,098	1,098	1,098	(0)
	Personnel Services	16,653	9,953	15,931	15,931	15,816	(115)
100-5195-13	CONCESSIONS	1,974	615	2,500	2,500	2,500	-
	Materials and Supplies	1,974	615	2,500	2,500	2,500	-
100-5160-13	REGULAR MAINTENANCE	9,727	6,978	9,000	9,000	9,000	-
100-5170-13	EQUIPMENT MAINTENANCE	1,292	-	3,200	3,200	3,200	-
100-5250-13	UTILITIES	6,705	5,930	4,250	6,500	4,250	-
	Purchased Property Services	17,724	12,908	16,450	18,700	16,450	-
100-6205-13	INSURANCE REPAIR - POOL	-	-	-	-	-	-
100-6700-13	TELEPHONE EXPENSE/POOL	-	-	-	-	-	-
100-7186-13	ICE STORM 2021 EXPENSES	-	-	-	-	-	-
	Other Purchased Property	-	-	-	-	-	-
100-5150-13	LEGAL SERVICES	-	-	-	-	-	-
100-5180-13	LEGAL NOTICES	-	-	50	50	50	-
100-5270-13	SCHOOLS, WORKSHOPS	-	-	500	500	500	-
	Professional/Technical Service	-	-	550	550	550	-
100-6400-13	CAPITAL OUTLAY	-	-	5,500	5,008	-	(5,500)
	Capital Outlay	-	-	5,500	5,008	-	(5,500)
100-xxxx-13	Parks - Swimming Pool	36,351	23,476	40,931	42,689	35,316	(5,615)

COMMUNITY SERVICES

GENERAL FUND
100-xxxx-09

HEALTH AND SANITATION

ADOPTED

FY 2022

FUNCTION:

THE DEPARTMENT WORKS TO IMPROVE THE HEALTH AND ENJOYMENT OF THE RESIDENTS IN COLEMAN THROUGH THE REDUCTION OF INSECT AND WEED INFESTATION.

THERE ARE NO SALARY LINE ITEMS FOR THIS DEPARTMENT

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-09	HEALTH AND SANITATION						
100-5315-09	FUEL EXPENSE / HEALTH & SANIT	-	-	400	400	400	-
	Materials and Supplies	-	-	400	400	400	-
100-5160-09	REGULAR MAINTENANCE	7,783	4,108	8,000	5,000	8,000	-
100-5170-09	EQUIPMENT MAINTENANCE	1,900	315	2,500	2,500	2,500	-
100-5171-09	VEHICLE MAINTENANCE	-	40	-	120	120	120
100-5202-09	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
100-5206-09	SAFETY SUPPLIES	-	-	-	-	-	-
100-5207-09	CHEMICAL SUPPLIES	-	-	-	-	-	-
100-5208-09	ALL OTHER SUPPLIES	-	-	-	-	-	-
100-7186-09	ICE STORM 2021 EXPENSES	-	-	-	-	-	-
	Purchased Property Services	9,683	4,463	10,500	7,620	10,620	120
100-5220-09	INSURANCE - TML	339	557	350	450	450	100
	Other Purchased Property	339	557	350	450	450	100
100-5150-09	LEGAL SERVICES	-	-	-	-	-	-
100-5180-09	LEGAL NOTICES	-	-	50	-	-	(50)
100-5185-09	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
100-5270-09	TRAINING MATERIALS & SCHOOLS	133	520	600	600	600	-
	Professional/Technical Service	133	520	650	600	600	(50)
							-
	Capital Outlay	-	-	-	-	-	-
100-xxxx-09	HEALTH AND SANITATION	10,155	5,540	11,900	9,070	12,070	170

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-15	ANIMAL CONTROL						
100-5100-15	ANIMAL CONTROL-SALARY	33,442	33,337	45,531	34,350	45,531	0
100-5102-15	OVERTIME WAGES	48	119	320	320	320	-
100-5104-15	LONGEVITY PAY	876	924	1,091	972	1,139	48
100-5110-15	WORKERS COMP/ANIMAL CONTROL	895	877	1,578	1,578	1,555	(23)
100-5115-15	EMPLOYEE HEALTH/ANIMAL CONTROL	7,197	7,284	10,875	7,250	12,932	2,057
100-5120-15	UNEMPLOYMENT INS./ANIMAL CONTR	9	144	144	144	-	(144)
100-5125-15	FICA & MEDICARE/ANIMAL CONTR	2,576	2,603	3,591	2,655	3,595	4
100-5130-15	RETIREMENT BENEFITS/A.C.	5,422	5,969	7,939	5,809	7,059	(880)
100-5131-15	LIFE INS/ANIMAL CONTROL	24	-	95	95	86	(9)
	Personnel Services	50,489	51,257	71,164	53,173	72,218	1,054
100-5200-15	OFFICE SUPPLIES	-	-	-	-	-	-
100-5202-15	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
100-5204-15	FURNITURE & FIXTURES	-	-	-	-	-	-
100-5206-15	SAFETY SUPPLIES	-	-	-	-	-	-
100-5208-15	ALL OTHER SUPPLIES	-	-	-	-	-	-
100-5290-15	UNIFORMS- ACO	184	150	100	100	100	-
100-5315-15	FUEL EXPENSE / ANIMAL CONTROL	1,011	981	1,100	1,100	1,100	-
	Materials and Supplies	1,195	1,131	1,200	1,200	1,200	-
100-5160-15	REGULAR MAINTENANCE/ACO	1,294	1,445	1,500	1,500	1,500	-
100-5170-15	EQUIPMENT MAINTENANCE-ACO	22	43	500	500	500	-
100-5171-15	VEHICLE MAINTENANCE	-	40	22	100	100	78
	Purchased Property Services	1,316	1,528	2,022	2,100	2,100	78
100-6700-15	TELEPHONE EXPENSE	737	345	750	750	750	-
100-6750-15	ATMOS EXPENSE/ANIMAL CONTROL	1,454	1,553	1,500	1,500	1,500	-
100-7173-15	INTERNET EXPENSE - A.C.	118	112	150	150	150	-
100-7186-15	ICE STORM 2021 EXPENSES	-	-	-	32	-	-
	Other Purchased Property	2,309	2,010	2,400	2,432	2,400	-
100-5150-15	LEGAL SERVICES	-	-	-	-	-	-
100-5155-15	EUTHANSIA EXPENSES	1,573	1,537	1,500	1,500	1,500	-
100-5180-15	LEGAL NOTICES	-	-	50	50	50	-
100-5185-15	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
100-5270-15	SCHOOLS & WORKSHOPS	-	-	500	500	500	-
	Professional/Technical Service	1,573	1,537	2,050	2,050	2,050	-
100-6400-15	CAPITAL OUTLAY/ACO	-	4,350	5,000	5,000	5,000	-
	Capital Outlay	-	4,350	5,000	5,000	5,000	-
100-xxxx-15	ANIMAL CONTROL	56,882	61,813	83,836	65,955	84,968	1,132

GENERAL FUND
100-xxxx-14

INSPECTIONS

ADOPTED FY 2022

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 DIRECTOR OF COMMUNITY DEVELOPMENT SERVES AS THE BUILDING OFFICIAL. THIS SALARY LINE IS INCLUDED IN THE ADMINISTRATIVE SPLIT PORTION OF THE BUDGET.

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-14	INSPECTIONS						
100-5315-14	FUEL EXPENSE	250	1,305	1,500	1,500	1,500	-
	Materials and Supplies	250	1,305	1,500	1,500	1,500	-
100-5160-14	REGULAR MAINTENANCE	4,099	2,753	2,500	2,500	2,000	(500)
100-5170-14	EQUIPMENT MAINTENANCE	-	-	-	-	-	-
100-5208-14	ALL OTHER SUPPLIES	-	-	-	-	-	-
100-5280-14	HOUSE DEMOLITIONS	1,252	527	20,000	20,000	20,000	-
	Purchased Property Services	5,351	3,280	22,500	22,500	22,000	(500)
100-5180-14	PUBLIC NOTIFICATIONS	1	-	100	100	100	-
100-5201-14	POSTAGE & DELIVERY	-	-	-	3	500	500
100-5220-14	INSURANCE	-	806	850	-	850	-
100-5250-14	UTILITIES	-	-	-	-	-	-
100-6700-14	TELEPHONE EXPENSE	755	648	750	750	750	-
100-7173-14	INTERNET EXPENSE	109	112	150	150	150	-
100-7186-14	ICE STORM 2021 EXPENSES	-	-	-	-	-	-
	Other Purchased Property	865	1,566	1,850	1,003	2,350	500
100-5145-14	PROFESSIONAL SERVICES	2,214	3,755	3,000	3,000	3,000	-
100-5150-14	LEGAL SERVICES	38	1,575	5,000	5,000	5,000	-
100-5155-14	SOFTWARE/GIS	5,450	3,250	3,500	3,500	3,500	-
100-5181-14	LEGAL NOTICES	-	4,723	5,000	5,000	5,000	-
100-5185-14	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
100-5270-14	SCHOOLS, WORKSHOPS	-	900	2,500	250	2,500	-
100-6600-14	SAFETY COMMITTEE	-	-	-	-	-	-
	Professional/Technical Service	7,702	14,203	19,000	16,750	19,000	-
100-6400-14	CAPITAL OUTLAY	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
100-xxxx-14	INSPECTIONS	14,168	20,354	44,850	41,753	44,850	-

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-19	CODE COMPLIANCE						
100-5100-19	CODE COMPLIANCE SALARY	26,187	38,352	50,981	50,981	50,981	(0)
100-5102-19	OVERTIME WAGES	617	-	1,000	1,000	500	(500)
100-5104-19	LONGEVITY PAY	196	108	273	273	224	(49)
100-5110-19	WORKERS COMP/CODE COMPLIANCE	828	1,046	153	153	114	(39)
100-5115-19	EMPLOYEE HEALTH/CODE COMPLIANCE	6,165	6,756	10,875	10,875	12,932	2,057
100-5120-19	UNEMPLOYMENT/CODE COMPLIANCE	9	153	144	144	-	(144)
100-5125-19	FICA/MEDIARE-CODE COMPLIANCE	2,005	2,865	3,997	3,997	3,955	(42)
100-5130-19	TMRS/CODE COMPLIANCE	4,287	6,570	8,837	8,837	7,877	(960)
100-5131-19	LIFE INS/CODE COMPLIANCE	20	-	107	107	97	(10)
	Personnel Services	40,314	55,850	76,367	76,367	76,681	314
100-5200-19	OFFICE SUPPLIES	-	-	-	-	-	-
100-5201-19	POSTAGE & DELIVERY	-	-	-	1,000	1,000	1,000
100-5202-19	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
100-5204-19	FURNITURE & FIXTURES	-	-	-	-	-	-
100-5206-19	SAFETY SUPPLIES	-	-	-	150	150	150
100-5208-19	ALL OTHER SUPPLIES	-	-	-	-	-	-
100-5210-19	HOUSE DEMOLITION	-	-	-	-	-	-
100-5290-19	UNIFORM ALLOWANCE	301	150	200	-	200	-
100-5315-19	FUEL EXPENSE-CODE COMPLIANCE	1,286	313	500	500	500	-
	Materials and Supplies	1,587	463	700	1,650	1,850	1,150
100-5160-19	REGULAR MAINT/CODE COMPLIANCE	2,200	4,993	2,000	1,000	2,000	-
100-5170-19	EQUIPMENT MAINTENANCE	817	119	500	-	500	-
100-5171-19	VEHICLE MAINTENANCE	-	246	100	350	350	250
100-5210-19	HOUSE DEMOLITION	-	-	-	-	-	-
	Purchased Property Services	3,017	5,358	2,600	1,350	2,850	250
100-6700-19	TELEPHONE EXP/CODE COMPLIANCE	145	358	350	350	350	-
100-6750-19	ATMOS EXPENSE	-	-	-	-	-	-
100-7173-19	INTERNET / CODE COMPLIANCE	119	112	150	150	150	-
100-7186-19	ICE STORM 2021 EXPENSES	-	-	-	19	-	-
	Other Purchased Property	264	470	500	519	500	-
100-5150-19	LEGAL SERVICES	1,700	988	2,500	1,000	2,500	-
100-5180-19	LEGAL NOTICES	-	3,803	3,000	1,000	1,000	(2,000)
100-5185-19	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
100-5270-19	TRAINING MATERIALS & SCHOOLS	1,544	1,783	1,500	50	1,500	-
	Professional/Technical Service	3,244	6,574	7,000	2,050	5,000	(2,000)
100-6400-19	CAPITAL OUTLAY	-	28,645	-	-	-	-
100-6520-19	LEASE PAYMENTS-PICKUP	-	2,721	8,346	8,346	8,346	-
	Capital Outlay	-	31,366	8,346	8,346	8,346	-
100-xxxx-19	CODE COMPLIANCE	48,426	100,081	95,513	90,282	95,227	(286)

GENERAL FUND
100-xxxx-17

CEMETERY

ADOPTED FY 2022

FUNCTION:

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

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
FIELD MAINTENANCE WORKERS (FMW)	3		\$ 85,188
	<hr/>		<hr/>
TOTAL	3		\$ 85,188

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-17	CEMETERY						
100-5100-17	SALARIES/CEMETERY	96,942	90,293	78,624	78,624	85,188	6,564
100-5102-17	OVERTIME WAGES	7,819	5,952	6,000	6,000	6,000	-
100-5104-17	LONGEVITY PAY	2,440	2,180	617	617	737	120
100-5110-17	WORKERS COMP. INS./CEMETERY	3,141	2,830	4,200	4,200	4,529	329
100-5115-17	EMPLOYEE HEALTH INS./CEMETERY	20,564	18,938	21,750	21,750	25,865	4,115
100-5120-17	UNEMPLOYMENT INS./CEMETERY	99	432	216	216	-	(216)
100-5125-17	FICA AND MEDICARE/CEMETERY	8,121	7,453	6,521	6,521	7,032	511
100-5130-17	RETIREMENT BENEFITS/CEMETERY	16,205	17,062	14,416	14,416	15,947	1,531
100-5131-17	LIFE INS/CEMETERY	64	-	172	172	186	14
100-5134-17	CONTRACT LABOR	-	450	900	600	900	-
	Personnel Services	155,395	145,590	133,416	133,116	146,384	12,968
100-5160-17	REGULAR MAINTENANCE	5,452	3,339	5,000	5,000	5,000	-
100-5170-17	EQUIPMENT MAINTENANCE	6,401	1,367	2,500	2,500	2,500	-
100-5171-17	VEHICLE MAINTENANCE	-	319	2,000	2,000	2,000	-
100-5260-17	CEMETERY BEAUTIFICATION EXPENS	189	16,843	200	1,742	200	-
100-5315-17	FUEL EXPENSE / CEMETERY	4,622	3,378	3,500	3,500	3,500	-
100-6420-17	ROAD REPAIR EXPENSE	2,453	-	-	-	-	-
100-7150-17	CEMETERY END. CURBING	-	-	-	-	-	-
	Materials and Supplies	19,117	25,246	13,200	14,742	13,200	-
100-5290-17	UNIFORM EXPENSE	450	300	500	500	500	-
	Purchased Property Services	450	300	500	500	500	-
100-5220-17	INSURANCE	2,536	2,103	2,500	2,931	2,931	431
100-5250-17	UTILITIES	1,143	554	1,500	1,500	1,500	-
100-6700-17	TELEPHONE EXPENSE	1,406	1,484	1,200	1,200	1,200	-
100-6750-17	ATMOS EXPENSE	630	683	600	1,200	1,200	600
100-7173-17	INTERNET-CEMETERY	-	-	-	-	-	-
100-7186-17	ICE STORM 2021 EXPENSES	-	-	-	-	-	-
	Other Purchased Property	5,715	4,824	5,800	6,831	6,831	1,031
100-5132-17	CISD CONTRACT WORK	-	-	-	-	-	-
100-5150-17	LEGAL SERVICES	463	113	500	-	500	-
100-5180-17	LEGAL NOTICES	-	-	-	-	-	-
100-5185-17	ASSOCIATION DUES	-	-	-	-	-	-
	Professional/Technical Service	463	113	500	-	500	-
100-6400-17	CAPITAL OUTLAY	-	35,746	-	10,700	-	-
100-6410-17	CAPITAL OUTLAY -CEM. ENDOWMENT	6,999	-	7,500	7,500	-	(7,500)
100-6415-17	CAPITAL IMPROVEMENTS	2,869	-	-	-	-	-
100-6520-17	LEASE PAYMENTS-PICKUP	-	3,723	11,340	11,340	11,340	-
	Capital Outlay	9,868	39,469	18,840	29,540	11,340	(7,500)
100-xxxx-17	CEMETERY	191,008	215,542	172,256	184,729	178,755	6,499

GENERAL FUND
100-xxxx-18

LIBRARY

ADOPTED

FY 2022

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	35,568
ASST. LIBRARIAN/CLERK	1		23,712
PART TIME LIBRARIAN	1	-	12,480
	<hr/>		
TOTAL	3		\$ 71,760

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-18	Library						
100-5100-18	SALARIES/LIBRARY	56,490	58,779	71,760	71,760	71,760	-
100-5104-18	LONGEVITY PAY	3,612	2,764	2,924	2,924	3,068	144
100-5110-18	WORKERS COMP. INS./LIBRARY	1,411	1,892	292	292	293	1
100-5115-18	EMPLOYEE HEALTH INS./LIBRARY	14,642	14,567	14,500	14,500	17,243	2,743
100-5120-18	UNEMPLOYMENT INS./LIBRARY	125	368	216	216	-	(216)
100-5125-18	FICA AND MEDICARE/LIBRARY	3,843	3,984	5,713	5,713	5,724	11
100-5130-18	RETIREMENT BENEFITS/LIBRARY	7,831	8,949	10,488	10,488	10,775	287
100-5131-18	LIFE INS/LIBRARY	38	-	130	130	130	(0)
	Personnel Services	87,992	91,303	106,023	106,023	108,992	2,969
100-5160-18	REGULAR MAINTENANCE	3,829	4,405	4,000	4,000	4,000	-
100-5170-18	EQUIPMENT MAINTENANCE	2,467	928	2,500	4,000	3,000	500
100-5177-18	BUILDING MAINTENANCE	11,500	1,161	1,000	500	1,000	-
100-5200-18	OFFICE SUPPLIES	-	-	-	-	-	-
100-5201-18	POSTAGE & DELIVERY	-	-	-	20	-	-
100-5206-18	SAFETY SUPPLIES	-	-	-	-	-	-
100-5208-18	ALL OTHER SUPPLIES	-	-	-	-	-	-
100-5209-18	LIBRARY EVENTS	-	-	-	-	-	-
100-5260-18	SUMMER READING PROGRAM	-	-	-	-	-	-
100-6020-18	BOOKS,PERIODICALS	8,494	8,821	9,000	9,000	9,000	-
100-8609-18	COUNTY TO LIBRARY EXPENSE	3,549	3,953	4,000	4,000	4,000	-
100-8610-18	TOCKER GRANT EXPENSE	993	-	-	-	-	-
100-8612-18	PRIVATE ACU CENSUS GRANT	-	600	-	-	-	-
100-8618-18	GRANT EXPENSE	-	-	-	-	45,000	45,000
100-8619-18	J FRANK DOBIE AWARD EXPENSE	-	-	-	-	-	-
100-8620-18	HANCHER LIBRARY GRANT EXPENSE	-	6,660	-	-	-	-
100-8622-18	TX BOOK FESTIVAL GRANT EXPENSE	-	-	-	-	-	-
100-8623-18	INTER-LIBRARY POSTAGE	232	325	300	300	300	-
100-8950-18	DONATIONS EXPENDED	76	-	1,200	1,200	1,200	-
	Materials and Supplies	31,140	26,853	22,000	23,020	67,500	45,500
100-5165-18	JANITORIAL EXPENSE	558	127	2,250	1,000	2,250	-
100-5186-18	COMMUNITY RM REIMBURSEMENT	480	1,272	-	600	-	-
100-5310-18	COPIER RENTAL	2,557	2,578	2,500	2,500	2,500	-
100-8617-18	COLEMAN CO. FOUNDATION EXPENSE	-	-	-	350	-	-
	Purchased Property Services	3,595	3,977	4,750	4,450	4,750	-
100-5220-18	INSURANCE	4,067	4,685	4,500	4,920	4,920	420
100-5250-18	UTILITIES	12,098	10,208	11,500	11,500	11,500	-
100-6205-18	INSURANCE REPAIR- LIBRARY	-	-	-	-	-	-
100-6700-18	TELEPHONE EXPENSES	2,383	2,497	1,800	2,250	2,250	450
100-7173-18	INTERNET EXPENSE	680	648	850	850	850	-
100-7186-18	ICE STORM 2021 EXPENSES	-	-	-	472	-	-
100-8619-18	J FRANK DOBIE AWARD EXPENSE	-	-	-	-	-	-
	Other Purchased Property	19,228	18,038	18,650	19,992	19,520	870
100-5150-18	LEGAL SERVICES	-	-	-	-	-	-
100-5162-18	SOFTWARE MAINTENANCE SRVCS	-	-	-	-	500	500
100-5180-18	LEGAL NOTICES	-	-	-	-	-	-

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-5185-18	ASSOCIATION DUES/LIBRARY	300	300	300	300	500	200
100-5270-18	WORKSHOPS, TRAINING	-	66	2,000	500	2,000	-
	Professional/Technical Service	300	366	2,300	800	3,000	700
100-5320-18	LIBRARY EXPANSION/CONSTRUCTION	-	-	-	-	-	-
100-6400-18	CAPITAL OUTLAY	2,454	-	-	-	3,000	3,000
100-6415-18	CAPITAL IMPROVEMENTS	-	-	8,000	-	3,800	(4,200)
	Capital Outlay	2,454	-	8,000	-	6,800	(1,200)
100-xxxx-18	Library	144,709	140,537	161,723	154,285	210,562	48,839

INTERFUND TRANSFERS

FROM GENERAL FUND

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	Adopted	Dollar Change +/-
100-xxxx-05 XFR	Interfund Transfers						
100-9323-98	GF DEBT SERVICE TO WATER	96,373	20,374	19,726	19,726	19,726	-
100-9325-98	GF DEBT SERVICE TO SEWER	25,277	46,807	47,186	47,186	47,186	-
100-9329-98	GF DEBT SERVICE TO ELECTRIC	68,780	127,364	128,395	128,395	128,395	-
	Interfund Transfers	190,430	194,545	195,307	195,307	195,307	-
100-xxxx-05 XFR	Interfund Transfers	190,430	194,545	195,307	195,307	195,307	-
	TOTAL GENERAL FUND EXPENSES:	2,852,229	3,839,638	3,878,568	4,625,657	4,344,369	466,301

SECTION II

UTILITY FUND

SECTION II

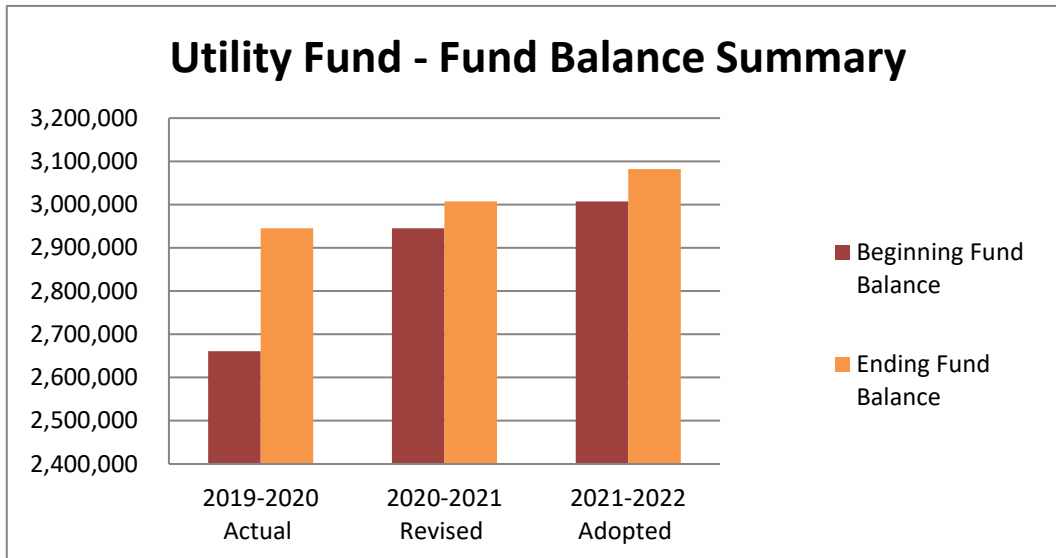
UTILITY SYSTEM FUND

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

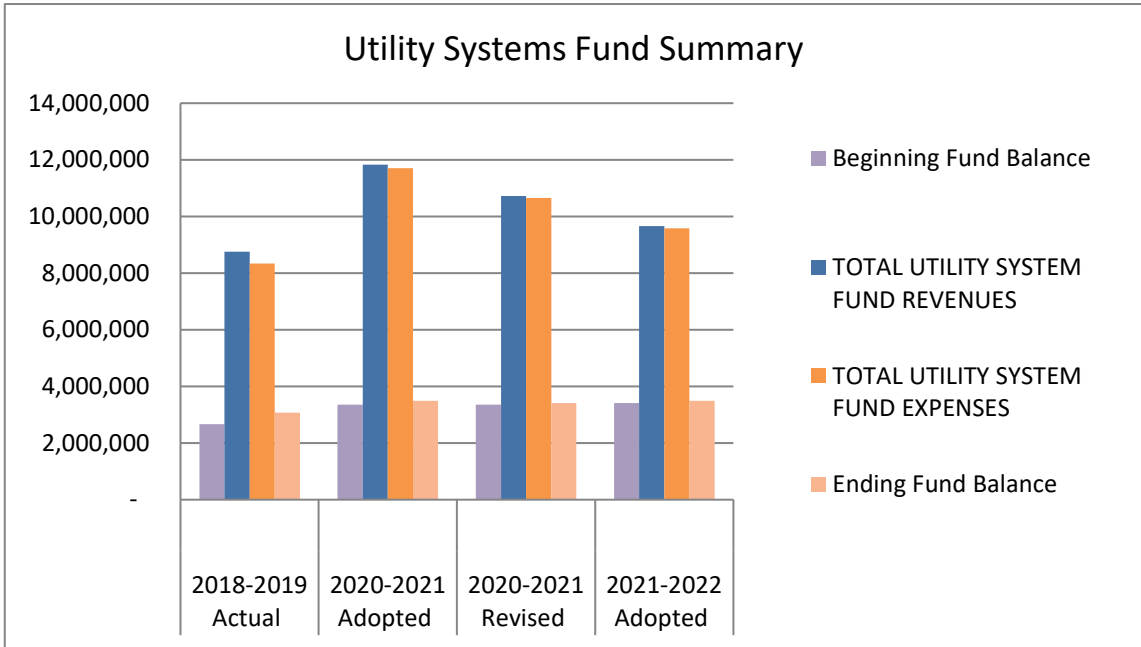
UTILITY ENTERPRISE FUND SUMMARY

	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted
Beginning Fund Balance	2,661,255	2,945,390	2,945,390	3,006,964
Revenues	12,490,915	11,636,737	10,521,677	9,464,758
Transfers In	194,545	195,307	195,307	195,307
Total Available	15,346,715	14,777,434	13,662,374	12,667,029
Expenditures	10,886,954	10,215,651	9,169,873	8,030,355
Audit Adjustment	-	-	-	-
AWA Contractual Payment	-	-	-	-
Transfers Out	1,514,371	1,485,537	1,485,537	1,554,387
Ending Fund Balance	2,945,390	3,076,246	3,006,964	3,082,287

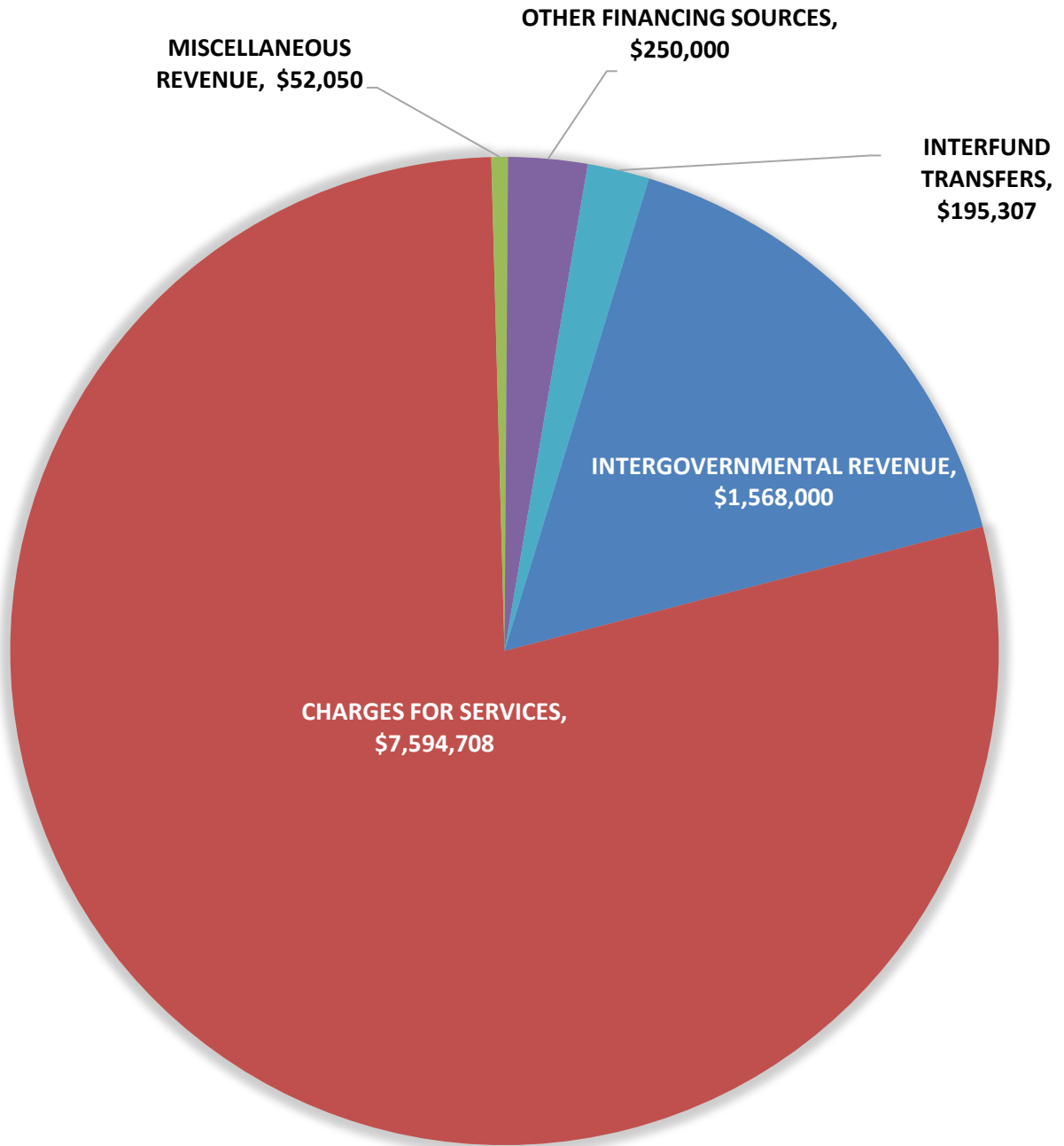


CITY OF COLEMAN
SUMMARY OF REVENUES AND EXPENDITURES

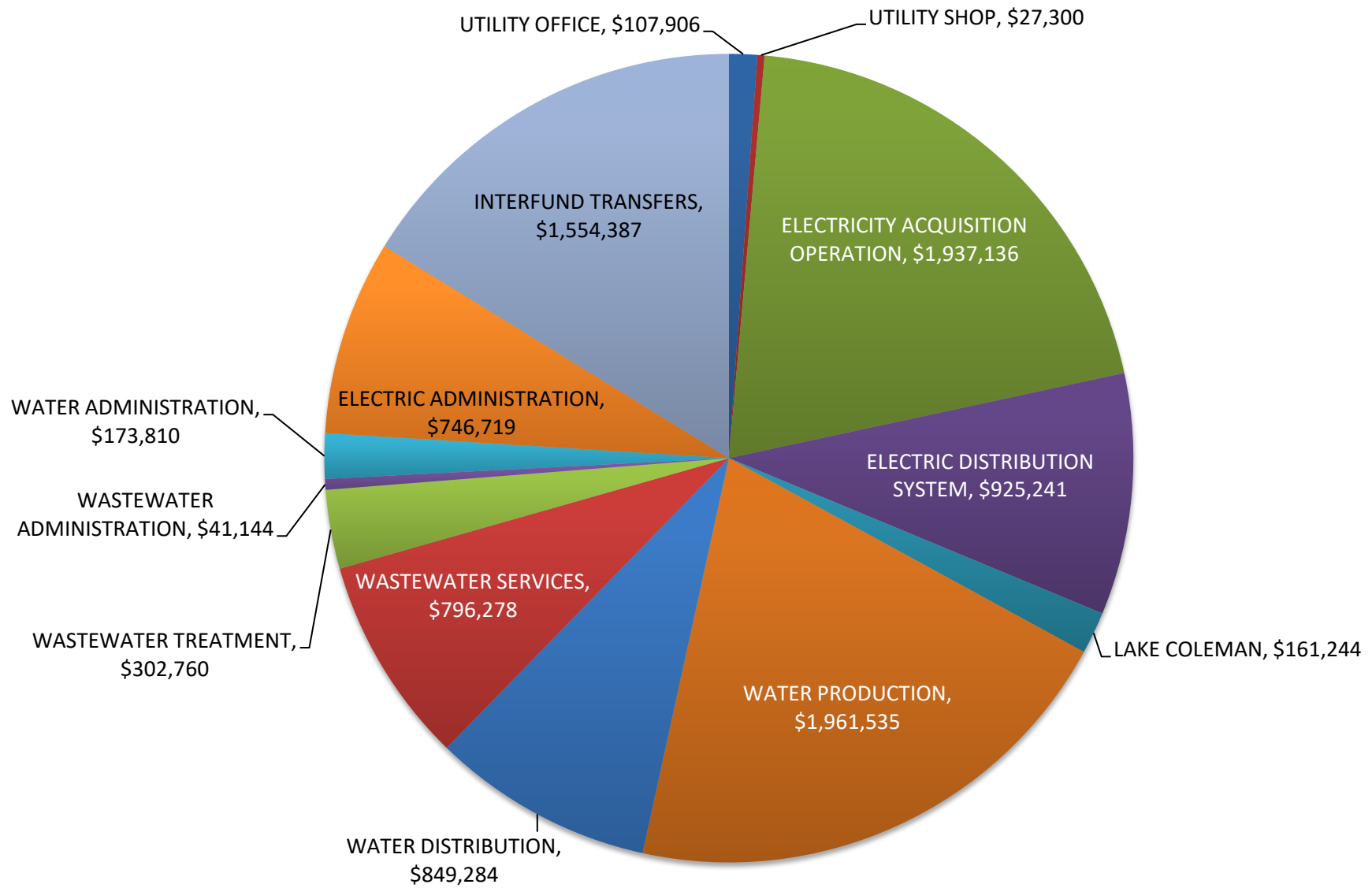
	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted
UTILITY ENTERPRISE FUND					
INTERGOVERNMENTAL REVENUE	1,552,126	4,994,154	3,270,000	2,114,524	1,568,000
CHARGES FOR SERVICES	6,926,204	7,022,628	7,437,483	7,390,983	7,594,708
MISCELLANEOUS REVENUE	82,253	46,670	54,050	140,966	52,050
OTHER FINANCING SOURCES	-	427,463	875,204	875,204	250,000
INTERFUND TRANSFERS	190,430	194,545	195,307	195,307	195,307
TOTAL UTILITY SYSTEM FUND REVENUES	8,751,013	12,685,460	11,832,044	10,716,984	9,660,065
300-xxxx-20 UTILITY OFFICE	70,948	132,525	98,951	112,256	107,906
300-xxxx-22 UTILITY SHOP	19,199	19,818	24,017	27,250	27,300
300-xxxx-30 ELECTRICITY ACQUISITION OPERATI	2,283,485	1,863,274	1,869,158	1,880,108	1,937,136
300-xxxx-31 ELECTRIC DISTRIBUTION SYSTEM	338,549	851,132	1,774,415	1,804,795	925,241
300-xxxx-42 LAKE COLEMAN	85,095	131,800	100,005	103,007	161,244
300-xxxx-40 WATER PRODUCTION	2,239,428	5,833,215	4,296,343	3,171,901	1,961,535
300-xxxx-41 WATER DISTRIBUTION	579,911	618,766	610,744	626,967	849,284
300-xxxx-50 WASTEWATER SERVICES	241,784	229,739	297,212	313,847	796,278
300-xxxx-51 WASTEWATER TREATMENT	279,787	284,455	347,624	291,452	302,760
300-xxxx-70 WASTEWATER ADMINISTRATION	33,813	39,143	33,921	42,381	41,144
300-xxxx-71 WATER ADMINISTRATION	143,600	166,776	144,103	152,569	173,810
300-xxxx-72 ELECTRIC ADMINISTRATION	696,364	716,311	619,158	643,340	746,719
300-xxxx-xx INTERFUND TRANSFERS	1,328,804	1,514,371	1,485,537	1,485,537	1,554,387
TOTAL UTILITY SYSTEM FUND EXPENSES	8,340,767	12,401,325	11,701,188	10,655,410	9,584,742
EXCESS OF REVENUES OVER EXPENDITURES	410,246	284,135	130,856	61,574	75,323
<i>Beginning Fund Balance</i>	2,661,255	3,071,501	3,355,636	3,355,636	3,417,210
<i>Adjustments</i>	-	-	-	-	-
<i>Ending Fund Balance</i>	3,071,501	3,355,636	3,486,492	3,417,210	3,492,533



UTILITY SYSTEM FUND REVENUE BREAKDOWN



UTILITY SYSTEM FUND EXPENSE ALLOCATIONS



CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-xx	Utility Fund						
Intergovernmental Revenue							
300-3117-23	WATER PLANT/USDA LOAN	-	-	-	-	-	-
300-3250-23	GRANT PROCEEDS	-	14,256	-	-	-	-
300-3250-42	STATE CJD GRANT	-	30,000	-	-	-	-
300-3264-29	GRANT FROM 4A CORP	6,548	-	-	-	-	-
300-3265-42	GRANTS FROM EDC CORPS	-	5,000	-	-	68,000	68,000
300-7187-41	CLFRF REVENUE - TDEM	-	-	-	-	250,000	250,000
300-7187-50	CLFRF REVENUE - TDEM	-	-	-	-	250,000	250,000
300-3641-23	TRANSFER IN USDA-CONST. RES.	-	-	-	-	-	-
300-3642-23	USDA ENG	-	-	-	-	-	-
300-3643-23	2019-19A C/O PROCEEDS-USDA	1,545,578	4,944,898	3,270,000	2,114,524	1,000,000	(2,270,000)
300-3645-29	GOVERNMENT CAPITAL LOAN	-	-	-	-	-	-
	Intergovernmental Revenue	1,552,126	4,994,154	3,270,000	2,114,524	1,568,000	(1,702,000)
Charges for Services							
300-3100-23	AMP REVENUE	62,893	(16,369)	60,000	45,000	45,000	(15,000)
300-3100-29	ELECTRICITY BILLED	2,580,480	2,655,139	2,720,000	2,720,000	2,801,600	81,600
300-3110-23	WATER BILLED	1,565,314	1,858,753	1,966,239	1,966,239	2,005,564	39,325
300-3110-25	SEWER BILLED	670,301	686,889	712,240	712,240	726,485	14,245
300-3110-29	POWER COST RECOVERY FEE	1,672,270	1,436,941	1,618,508	1,618,508	1,667,063	48,555
300-3115-29	DEMAND/INDUSTRIAL RATE	145,419	128,769	130,000	130,000	130,000	-
300-3118-23	LAKE RAW WATER SALES	15,618	56,603	40,000	25,000	30,000	(10,000)
300-3116-23	COLEMAN S.U.D. WATER BILLED	104,662	99,784	88,000	88,000	88,000	-
300-3120-23	WASTEWATER REUSE WATER	228	361	210	210	210	-
300-3120-29	LAKE COLEMAN ELEC HOOK-UP	-	-	-	-	-	-
300-3125-23	WATER TAPS	6,605	1,900	2,500	3,500	3,500	1,000
300-3125-25	SEWER TAPS	2,650	1,575	1,500	1,500	1,500	-
300-3130-29	TSF FEES-SERVICE CHGES	26,539	29,010	25,000	25,000	25,000	-
300-3135-29	LEGAL FEES - EDC	-	-	-	-	-	-
300-3137-29	ENGINEERING FEES - EDC	-	-	-	-	-	-
300-3140-29	PENALTIES ON UTILITIES	65,455	74,038	65,000	50,000	65,000	-
300-3150-23	LAW ENF. CENTER PROJ./WTR	-	-	-	-	-	-
300-3150-25	LAW ENF. CENTER PROJ./SEW	-	-	-	-	-	-
300-3160-29	BAD DEBT COLLECTIONS	1,372	632	2,000	-	-	(2,000)
300-3161-29	BAD DEBT COLLECTION FEE - 30%	2,732	2,186	2,000	2,000	2,000	-
300-3162-29	A/R BAD DEBT COLLECTIONS	-	-	-	-	-	-
300-3220-29	EQUIPMENT HIRE-LIGHTS	-	-	500	-	-	(500)
300-3300-25	SEWER FARM RENT	3,536	6,414	3,536	3,536	3,536	-
300-3610-29	A/R ADMIN. FEE-LWS	130	3	250	250	250	-
	Charges for Services	6,926,204	7,022,628	7,437,483	7,390,983	7,594,708	157,225
Miscellaneous							
300-3170-29	SALE OF ASSETS	-	-	-	-	-	-
300-3190-23	WATER TOWER IMPROVEMENTS	-	-	-	-	-	-
300-3386-42	PRIVATE GRANT	-	2,353	-	-	-	-
300-3388-20	SURPLUS PROPERTY & EQUIPMENT	-	-	-	1,900	-	-
300-3388-22	SURPLUS PROPERTY & EQUIPMENT	-	-	-	1,823	-	-
300-3388-23	SURPLUS PROPERTY & EQUIPMENT	-	-	-	1,823	-	-
300-3388-31	SURPLUS PROPERTY & EQUIPMENT	-	-	-	48,100	-	-
300-3388-40	SURPLUS PROPERTY & EQUIPMENT	-	-	-	4,200	-	-
300-3388-41	SURPLUS PROPERTY & EQUIPMENT	-	-	-	24,240	-	-
300-3388-42	SURPLUS PROPERTY & EQUIPMENT	-	-	-	1,550	-	-
300-3388-50	SURPLUS PROPERTY & EQUIPMENT	-	-	-	-	-	-
300-3388-51	SURPLUS PROPERTY & EQUIPMENT	-	-	-	-	-	-
300-3390-23	INSURANCE COLLECTED-WATER	-	-	-	-	-	-
300-3390-25	INSURANCE COLLECTED-SEWER	-	1,491	-	-	-	-
300-3390-42	INSURANCE COLLECTED	-	-	-	-	-	-

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
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	19,772	6,465	15,000	15,000	15,000	-
300-3410-23	MISC INCOME	6,835	2,962	2,500	2,500	2,500	-
300-3410-25	MISC. INCOME-SEWER	5,051	-	1,500	3,780	1,500	-
300-3410-42	MISC INCOME- LAKE COLEMAN	10,969	14,665	9,000	15,000	12,000	3,000
300-3415-29	LIGHT PLANT CASH PERFORMANCE	-	-	-	-	-	-
300-3420-29	LIGHT PLANT PENALTY	-	-	-	-	-	-
300-3430-23	REIMB. OF SERVICES/WATER	-	-	-	-	-	-
300-3510-23	INTEREST INCOME	-	942	750	750	750	-
300-3510-25	INTEREST INCOME	374	262	300	300	300	-
300-3510-29	INTEREST INCOME	39,252	17,530	25,000	20,000	20,000	(5,000)
300-3612-23	PROCEEDS FROM 2008 C. O.	-	-	-	-	-	-
300-3612-29	PROCEEDS FROM 2010 C.O.	-	-	-	-	-	-
300-3625-23	CAPITAL DEVELOPMENT FUND	-	-	-	-	-	-
300-3625-25	CAPITAL DEVELOPMENT FUND-SWR	-	-	-	-	-	-
300-3630-23	HORDS CREEK PHASE I	-	-	-	-	-	-
300-3630-29	CDBG GRANT MASTER PLANNING REV	-	-	-	-	-	-
300-3635-23	HORDS CREEK PHASE II	-	-	-	-	-	-
	Miscellaneous	82,253	46,670	54,050	140,966	52,050	(2,000)
	Other Financing Sources						
300-3950-23	LEASE FOR PICKUP TRUCKS	-	116,732	-	-	-	-
300-3950-25	LEASE FOR PICKUP TRUCKS	-	36,638	-	-	-	-
300-3950-29	LEASE FOR PICKUP TRUCKS	-	24,295	-	-	-	-
300-3951-25	LOAN PROCEEDS FOR EQUIPMENT	-	-	-	-	250,000	250,000
300-3955-29	DEBT FOR EQUIPMENT	-	249,798	875,204	875,204	-	(875,204)
	Other Financing Sources	-	427,463	875,204	875,204	250,000	(625,204)
	Interfund Transfers						
300-4123-98	GF DEBT SERVICE TO WATER	96,373	20,374	19,726	19,726	19,726	-
300-4125-98	GF DEBT SERVICE TO SEWER	25,277	46,807	47,186	47,186	47,186	-
300-4129-98	GF DEBT SERVICE TO ELECTRIC	68,780	127,364	128,395	128,395	128,395	-
300-4329-98	TRANSFER FROM SOLID WASTE	-	-	-	-	-	-
	Interfund Transfers	190,430	194,545	195,307	195,307	195,307	-
300-xxxx-xx	Utility Fund	8,751,013	12,685,460	11,832,044	10,716,984	9,660,065	(2,171,979)

GENERAL OPERATIONS (UTILITIES)

UTILITY SYSTEM FUND
300-xxxx-20

UTILITY BILLING AND COLLECTION

ADOPTED

FY 2022

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.

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-20	UTILITY OFFICE						
Personnel Services							
300-5125-20	FICA/MEDICARE-JANITORIAL	-	-	-	-	-	-
	Personnel Services	-	-	-	-	-	-
Materials and Supplies							
300-5185-20	CREDIT CARD CHARGES	7,628	10,849	6,000	12,000	10,000	4,000
300-5200-20	OFFICE SUPPLIES	-	-	-	-	-	-
300-5201-20	POSTAGE & DELIVERY	-	-	-	15,000	15,000	15,000
300-5202-20	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
300-5204-20	FURNITURE & FIXTURES	-	-	-	-	-	-
300-5206-20	SAFETY SUPPLIES	-	-	-	500	500	500
300-5208-20	ALL OTHER SUPPLIES	-	-	-	-	-	-
300-5290-20	UNIFORM EXPENSE	546	673	1,000	1,000	1,000	-
300-6012-20	SERVICE PINS/MEALS	-	-	-	-	-	-
300-7177-20	MISCELLANEOUS	924	-	-	275	275	275
	Materials and Supplies	9,098	11,522	7,000	28,775	26,775	19,775
Purchased Property Services							
300-5160-20	REGULAR MAINTENANCE	12,175	22,059	9,000	9,000	9,000	-
300-5162-20	SOFTWARE MAINTENANCE SRVCS	22,377	29,341	28,000	30,000	30,000	2,000
300-5170-20	EQUIP. MAINT. VEHICLES	1,541	985	1,500	500	1,000	(500)
300-5171-20	VEHICLE MAINTENANCE	-	558	-	500	500	500
300-5315-20	VEHICLE FUEL	2,630	1,987	2,500	2,500	2,500	-
300-5177-20	BUILDING MAINTENANCE	-	1,396	-	-	-	-
300-5180-20	COPIER LEASE	3,525	2,292	3,500	3,500	3,500	-
300-5182-20	UTILITY COLLECTION FEES	2,581	2,282	2,000	2,000	2,000	-
300-5230-20	INCODE UPGRADES	-	-	-	-	-	-
300-5250-20	UTILITIES - CITY HALL	2,008	6,908	5,400	7,200	7,200	1,800
300-6402-20	ELECTRIC METER EXPENSE	941	2,375	2,600	2,600	2,600	-
300-6500-20	DEPRECIATION	-	-	-	-	-	-
300-7180-20	COMPREHENSIVE PLAN	-	-	-	-	-	-
300-7186-20	ICE STORM 2021 EXPENSES	-	-	-	-	-	-
300-7500-20	AVAILABLE ACCOUNT	-	-	15,000	-	-	(15,000)
	Purchased Property Services	47,778	70,183	69,500	57,800	58,300	(11,200)
Other Purchased Property							
300-5165-20	JANITORIAL EXPENSE	46	-	100	100	100	-
300-5220-20	INSURANCE	2,025	765	2,100	2,380	2,380	280
300-6700-20	TELEPHONE - CITY HALL	4,831	3,400	6,000	6,000	6,000	-
300-6750-20	ATMOS GAS	-	-	-	-	-	-
300-7173-20	INTERNET - CITY HALL	356	337	440	440	440	-
	Other Purchased Property	7,258	4,502	8,640	8,920	8,920	280
Professional/Technical Service							
300-5145-20	PROFESSIONAL SERVICES	-	-	-	-	-	-
300-5150-20	LEGAL SERVICES	1,924	575	1,250	100	1,250	-
300-5151-20	ENGINEERING-GIS SYSTEM	-	-	2,250	2,250	2,250	-
300-5181-20	LEGAL NOTICES	-	-	-	100	100	100
300-5270-20	SCHOOLS,WORKSHOPS	70	-	2,000	-	2,000	-

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
	Professional/Technical Service	1,994	575	5,500	2,450	5,600	100
Capital Outlay							
300-6400-20	CAPITAL OUTLAY	4,820	42,915	-	6,000	-	-
	Capital Outlay	4,820	42,915	-	6,000	-	-
Debt Service							
300-6000-20	INTEREST EXPENSE	-	-	-	-	-	-
300-6520-20	LEASE PAYMENT-PICKUP	-	2,828	8,311	8,311	8,311	-
	Debt Service	-	2,828	8,311	8,311	8,311	-
300-xxxx-20	UTILITY OFFICE	70,948	132,525	98,951	112,256	107,906	8,955

UTILITY SYSTEM FUND
300-xxxx-22

UTILITY SHOP

ADOPTED

FY 2022

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.

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-22	UTILITY SHOP						
Materials and Supplies							
300-5160-22	REGULAR MAINTENANCE	775	1,608	1,000	2,500	2,500	1,500
300-5170-22	EQUIPMENT MAINTENANCE	1,914	1,437	1,500	3,100	3,100	1,600
300-5171-22	VEHICLE MAINTENANCE	-	40	25	75	75	50
300-5176-22	PARTS-ALL UNITS	4,650	5,830	6,500	6,500	6,500	-
300-5177-22	BUILDING MAINTENANCE	267	30	2,000	2,000	2,000	-
300-5315-22	FUEL EXPENSE	1,236	628	1,200	1,200	1,200	-
	Materials and Supplies	8,842	9,573	12,225	15,375	15,375	3,150
Purchased Property Services							
300-5230-22	RAG SERVICE	492	539	500	500	500	-
300-5290-22	UNIFORM EXPENSE	300	150	600	600	600	-
300-6500-22	DEPRECIATION	-	-	-	-	-	-
300-6750-22	ELECTRIC/SHOP & CAR WASH	5,081	5,189	4,800	4,800	4,800	-
300-6755-22	ATMOS/ GAS-SHOP & CAR WASH	1,473	1,121	2,400	2,400	2,400	-
	Purchased Property Services	7,346	6,999	8,300	8,300	8,300	-
Other Purchased Property							
300-5220-22	INSURANCE	2,262	2,496	2,500	2,733	2,733	233
300-5240-22	LONG DISTANCE TELEPHONE	-	-	-	-	-	-
300-6760-22	TELEPHONE/SHOP	642	400	700	700	700	-
300-7173-22	INTERNET EXPENSE	107	112	142	142	142	-
300-7186-22	ICE STORM 2021 EXPENSES	-	-	-	-	-	-
	Other Purchased Property	3,011	3,008	3,342	3,575	3,575	233
Professional/Technical Service							
300-5150-22	LEGAL SERVICES	-	238	100	-	-	(100)
300-5180-22	LEGAL NOTICES	-	-	50	-	50	-
	Professional/Technical Service	-	238	150	-	50	(100)
Capital Outlay							
300-6400-22	CAPITAL OUTLAY	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
Debt Service							
300-6520-22	LEASE PAYMENT-PICKUPS	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
300-xxxx-22	UTILITY SHOP	19,199	19,818	24,017	27,250	27,300	3,283

ELECTRICAL

UTILITY SYSTEM FUND
300-xxxx-30

ELECTRICITY ACQUISITION

ADOPTED

FY 2022

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.

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-30	ELECTRICITY ACQUISITION						
Purchased Property Services							
300-5160-30	REGULAR MAINTENANCE	28,904	31,874	20,000	35,000	35,000	15,000
300-5210-30	HAZARDOUS WASTE	-	-	-	-	-	-
300-6010-30	POWER PURCHASED-CONSTELLATION	1,962,347	1,540,890	1,550,000	1,550,000	1,596,500	46,500
300-6201-30	A/R BAD DEBT WRITE-OFF	-	-	-	-	-	-
300-7535-30	WIRE CHARGE/FUEL DISTRIBUTION	68,508	68,508	68,508	68,508	68,508	-
	Purchased Property Services	2,059,759	1,641,272	1,638,508	1,653,508	1,700,008	61,500
Other Purchased Property							
300-5220-30	INSURANCE	-	-	-	-	-	-
300-6205-30	ZESCH & PICKETT INS.	10,422	9,590	9,000	9,000	9,000	-
300-6310-30	INTERNAL FRANCHISE FEE (4%)	106,477	106,206	108,800	108,800	112,064	3,264
300-6320-30	GENERAL SERVICES FEE (4%)	106,477	106,206	108,800	108,800	112,064	3,264
300-7525-30	MISC. EXPENSES	-	-	-	-	-	-
	Other Purchased Property	223,376	222,002	226,600	226,600	233,128	6,528
Professional/Technical Service							
300-5144-30	LEGAL SERVICES	350	-	2,000	-	2,000	-
300-5145-30	PROFESSIONAL SERVICES	-	-	2,000	-	2,000	-
300-5150-30	ENGINEERING	-	-	-	-	-	-
300-5180-30	LEGAL NOTICES	-	-	50	-	-	(50)
	Professional/Technical Service	350	-	4,050	-	4,000	(50)
Capital Outlay							
	Capital Outlay	-	-	-	-	-	-
Debt Service							
300-6000-30	INTEREST ON BONDED DEBT	-	-	-	-	-	-
300-6600-30	CERT. OF OBLIG. 2010 PRINCIPAL	-	-	-	-	-	-
300-6650-30	CERT OF OBLIG. 2010 INTEREST	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
300-xxxx-30	ELECTRICITY ACQUISITION	2,283,485	1,863,274	1,869,158	1,880,108	1,937,136	67,978

UTILITY SYSTEM FUND
300-xxxx-31

ELECTRICITY DISTRIBUTION

ADOPTED FY 2022

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		\$ 72,280
LINEMAN	3		\$ 136,240
GROUNDMAN	2		\$ 49,920
	<hr/>		
TOTAL	6		\$ 258,440

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-31	ELECTRICITY DISTRIBUTION						
Personnel Services							
300-5100-31	SALARIES/LT. DIST.	103,095	166,897	252,360	252,360	258,440	6,080
300-5102-31	OVERTIME WAGES	19,029	18,443	15,000	15,000	15,000	-
300-5103-31	STAND-BY PAY	21,802	26,316	17,500	17,500	17,500	-
300-5104-31	LONGEVITY PAY	1,528	1,356	2,032	2,032	2,289	257
300-5110-31	WORKERS COMP. INS./LT. DIST.	4,169	3,036	7,578	7,578	7,746	168
300-5115-31	EMPLOYEE HEALTH INS.	19,962	21,338	43,500	43,500	51,729	8,229
300-5120-31	UNEMPLOYMENT INSURANCE/LT. DIS	25	576	1,026	1,026	-	(1,026)
300-5125-31	FICA & MEDICARE/LT. DIST.	11,004	16,141	21,947	21,947	22,432	485
300-5130-31	RETIREMENT BENEFITS/LT. DIST.	22,989	36,620	48,521	48,521	50,868	2,347
300-5131-31	LIFE INS/ LT. DIST.	79	-	548	548	562	14
	Personnel Services	203,682	290,723	410,012	410,012	426,565	16,553
Materials and Supplies							
300-5160-31	REGULAR MAINTENANCE	46,485	26,620	45,000	45,000	45,000	-
300-5165-31	JANITORIAL SUPPLIES	-	-	-	-	-	-
300-5170-31	EQUIPMENT MAINTENANCE	17,176	24,323	20,000	20,000	20,000	-
300-5171-31	VEHICLE MAINTENANCE	-	46	50	75	75	25
300-5179-31	ELECTRIC SYSTEM MAINTENANCE	-	52,000	50,000	75,000	55,000	5,000
300-5200-31	OFFICE SUPPLIES	-	-	-	-	-	-
300-5202-31	MINOR TOOLS & EQUIPMENT	(510)	-	-	-	-	-
300-5204-31	FURNITURE & FIXTURES	-	-	-	-	-	-
300-5206-31	SAFETY SUPPLIES	-	-	-	500	500	500
300-5208-31	ALL OTHER SUPPLIES	-	-	-	-	-	-
300-6402-31	ELECTRIC METER EXPENSE	-	2,386	-	-	-	-
300-5315-31	FUEL EXPENSE	5,917	4,031	7,500	7,500	7,500	-
300-7525-31	MISCELLANEOUS EXPENSE	25	-	-	-	-	-
	Materials and Supplies	69,093	109,406	122,550	148,075	128,075	5,525
Purchased Property Services							
300-5260-31	PROTECTIVE/SAFETY GEAR/TESTING	2,691	217	5,000	5,000	5,000	-
300-5290-31	UNIFORM EXPENSE	974	1,109	2,500	2,500	2,500	-
300-5250-31	UTILITIES	1,804	1,954	1,300	1,500	1,500	200
300-6100-31	LAW ENF. CENTER PROJ. EXP/ELEC	-	-	-	-	-	-
300-6200-31	BAD DEBT WRITE-OFF	11,312	10,869	11,644	11,644	11,275	(369)
300-6210-31	BAD DEBT WRITE-OFF	-	-	-	-	-	-
300-6211-31	CDBG PLANNING GRANT	-	-	-	-	-	-
300-6220-31	BAD DEBT WRITE-OFF	-	-	-	-	-	-
300-8610-31	CDBG PLANNING GRANT EXP.	-	-	-	-	-	-
300-8611-31	CITY CDBG PLANNING GRANT EXP.	-	-	-	-	-	-
	Purchased Property Services	16,781	14,149	20,444	20,644	20,275	(169)
Other Purchased Property							
300-5220-31	INSURANCE	8,196	2,815	8,200	10,000	10,000	1,800
300-6700-31	TELEPHONE EXPENSE	2,051	2,201	2,000	2,000	2,000	-
300-6750-31	ATMOS/GAS	533	-	400	400	400	-
300-7173-31	INTERNET-LT. DIST.	-	-	500	500	500	-
300-7186-31	ICE STORM 2021 EXPENSES	-	-	-	6,004	-	-
	Other Purchased Property	10,780	5,016	11,100	18,904	12,900	1,800

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
Professional/Technical Service							
300-5145-31	LEGAL SERVICES	12,486	800	5,000	500	5,000	-
300-5151-31	ENGINEERING - GIS SYSTEM	1,350	1,350	-	1,350	1,350	1,350
300-5180-31	LEGAL NOTICES	-	-	-	-	-	-
300-5270-31	SCHOOLS/WORKSHOPS	11,865	10,121	17,500	17,500	17,500	-
	Professional/Technical Service	25,701	12,271	22,500	19,350	23,850	1,350
Capital Outlay							
300-6400-31	CAPITAL OUTLAY	-	24,893	875,204	875,204	-	(875,204)
300-6415-31	CAPITAL IMPROVEMENTS	-	88	50,000	50,000	50,000	-
300-6401-31	HEAVY EQUIP-GOV CAP LOAN	-	267,222	-	-	-	-
	Capital Outlay	-	292,203	925,204	925,204	50,000	(875,204)
Debt Service							
300-6000-31	INTEREST ON BONDED DEBT	12,512	5,745	3,489	3,490	1,173	(2,316)
300-6515-31	DEBT SERVICE/SOUTHSIDE BANK	-	-	134,210	134,210	134,210	-
300-6516-31	DEBT SERVICE/OCR	-	-	-	-	-	-
300-6675-31	PRINCIPAL-2013 GO REFUND BOND	-	121,619	124,906	124,906	128,193	3,287
	Debt Service	12,512	127,364	262,605	262,606	263,576	971
300-xxxx-31	ELECTRICITY DISTRIBUTION	338,549	851,132	1,774,415	1,804,795	925,241	(849,174)

WATER

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-40	WATER PRODUCTION						
Personnel Services							
300-5100-40	SALARIES/WATER PROD.	184,270	148,703	163,446	167,757	167,757	4,311
300-5102-40	OVERTIME WAGES	875	3,346	2,000	2,000	2,000	-
300-5104-40	LONGEVITY PAY	4,548	2,088	2,633	2,873	2,873	240
300-5110-40	WORKERS COMP. INS./WTR. PROD.	4,789	3,726	5,615	5,666	5,666	51
300-5115-40	EMPLOYEE HEALTH/WTR. PROD.	24,517	30,141	36,250	43,108	43,108	6,858
300-5120-40	UNEMPLOYMENT INS./WTR. PROD.	75	660	855	-	-	(855)
300-5125-40	FICA AND MEDICARE/WTR. PROD.	14,298	11,503	13,088	13,206	13,206	118
300-5130-40	RETIREMENT BENEFITS/WTR. PROD.	30,599	26,687	28,427	29,427	29,427	1,000
300-5131-40	LIFE INS/WATER PROD.	105	-	357	360	360	3
	Personnel Services	264,076	226,854	252,671	264,397	264,397	11,726
Materials and Supplies							
300-5160-40	REGULAR MAINTENANCE	117,237	111,232	90,000	140,000	100,000	10,000
300-5165-40	JANITORIAL SUPPLIES	-	-	-	-	-	-
300-5170-40	EQUIPMENT MAINTENANCE	35,194	25,847	40,000	40,000	4,000	(36,000)
300-5171-40	VEHICLE MAINTENANCE	-	258	90	500	500	410
300-5200-40	OFFICE SUPPLIES	-	-	-	-	-	-
300-5202-40	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
300-5204-40	FURNITURE & FIXTURES	-	-	-	-	-	-
300-5206-40	SAFETY SUPPLIES	-	-	-	551	500	500
300-5207-40	CHEMICAL SUPPLIES	-	-	-	-	-	-
300-5208-40	ALL OTHER SUPPLIES	-	-	-	-	-	-
300-5315-40	FUEL EXPENSE	1,936	1,586	1,700	1,700	1,700	-
	Materials and Supplies	154,367	138,923	131,790	182,751	106,700	(25,090)
Purchased Property Services							
300-5290-40	UNIFORM EXPENSE	490	750	1,200	1,200	1,200	-
300-6010-40	POWER FOR PUMPING WTR	44,199	48,181	50,000	50,000	50,000	-
300-7535-40	2019 WTP IMPROVEMENTS USDA	1,545,578	4,944,898	3,270,000	2,114,524	1,000,000	(2,270,000)
300-7536-40	2019 & 19A CLOSING COSTS	50,000	-	-	-	-	-
	Purchased Property Services	1,640,267	4,993,829	3,321,200	2,165,724	1,051,200	(2,270,000)
Other Purchased Property							
300-5220-40	INSURANCE	19,810	23,696	25,000	25,000	25,000	-
300-6205-40	INSURANCE REPAIR	-	-	-	-	-	-
300-6310-40	INTERNAL FRANCHISE FEE (4%)	64,449	74,354	82,170	82,170	80,223	(1,947)
300-6320-40	GENERAL SERVICES FEE (4%)	64,449	74,354	82,170	82,170	80,223	(1,947)
300-6700-40	TELEPHONE EXPENSE	1,292	1,347	1,250	1,250	1,250	-
300-6750-40	ATMOS EXPENSE	1,032	838	1,200	1,200	1,200	-
300-7173-40	INTERNET-WATER PROD.	130	112	142	142	142	-
300-7186-40	ICE STORM 2021 EXPENSES	-	-	-	18,897	-	-
	Other Purchased Property	151,162	174,701	191,932	210,829	188,038	(3,894)
Professional/Technical Service							
300-5140-40	LEGAL SERVICES	888	-	500	-	-	(500)
300-5145-40	PROFESSIONAL SERVICES	10,188	1,900	3,500	3,500	3,500	-
300-5150-40	ENGINEERING	-	200	50,000	-	-	(50,000)
300-5151-40	ENGINEERING FEE USDA	-	-	-	-	-	-

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-5180-40	LEGAL NOTICES	-	-	50	-	-	(50)
300-5226-40	LAB TESTING	-	-	-	-	-	-
300-5230-40	PERMITS	14,981	13,576	15,000	15,000	15,000	-
300-5270-40	SCHOOLS & WORKSHOPS	1,249	4,104	5,000	5,000	5,000	-
	Professional/Technical Service	27,306	19,780	74,050	23,500	23,500	(50,550)
Capital Outlay							
300-6400-40	CAPITAL OUTLAY	-	40,988	-	-	-	-
300-6415-40	CAPITAL IMPROVEMENT	-	-	-	-	-	-
300-6520-40	LEASE PAYMENT-PICKUP	-	3,217	9,426	9,426	9,426	-
	Capital Outlay	-	44,205	9,426	9,426	9,426	-
Debt Service							
300-6000-40	INTEREST ON BONDED DEBT	2,250	51,923	137,274	137,274	137,274	-
300-6660-40	2019-19A COs PRINCIPAL	-	183,000	178,000	178,000	181,000	3,000
300-6675-40	PRINCIPAL 2001 C0'S	-	-	-	-	-	-
300-6770-40	2008 C.O. EXPENSES/HORDS CREEK	-	-	-	-	-	-
	Debt Service	2,250	234,923	315,274	315,274	318,274	3,000
300-xxxx-40	WATER PRODUCTION	2,239,428	5,833,215	4,296,343	3,171,901	1,961,535	(2,334,808)

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-41	WATER DIST.						
Personnel Services							
300-5100-41	SALARIES/WTR. DIST.	122,427	127,665	142,064	142,064	140,548	(1,516)
300-5102-41	OVERTIME WAGES	8,271	10,619	11,000	11,000	6,600	(4,400)
300-5103-41	STAND-BY PAY	11,171	11,584	17,300	17,300	10,380	(6,920)
300-5104-41	LONGEVITY PAY	2,108	2,056	2,378	2,378	2,295	(83)
300-5110-41	WORKERS COMP. INS.	2,763	4,261	5,719	5,719	5,246	(473)
300-5115-41	EMPLOYEE HEALTH INS.	31,222	34,388	36,250	36,250	34,486	(1,764)
300-5120-41	UNEMPLOYMENT INSURANCE	52	591	855	855	-	(855)
300-5125-41	FICA AND MEDICARE	10,800	11,497	13,330	13,330	12,226	(1,104)
300-5130-41	RETIREMENT BENEFITS	23,635	26,705	29,215	29,215	27,465	(1,750)
300-5131-41	LIFE INS/WTR. DIST.	94	-	310	310	303	(7)
	Personnel Services	212,543	229,366	258,421	258,421	239,550	(18,871)
Materials and Supplies							
300-5160-41	REGULAR MAINTENANCE	56,049	27,418	65,000	65,000	65,000	-
300-5165-41	JANITORIAL EXPENSE	63	120	150	150	150	-
300-5170-41	EQUIPMENT MAINTENANCE	5,073	7,564	15,000	15,000	15,000	-
300-5171-41	VEHICLE MAINTENANCE	-	832	350	950	950	600
300-5175-41	LAKE LINE REPAIR	-	93	5,000	5,000	5,000	-
300-5177-41	STATION 2 MAINTENANCE	60	1	250	250	250	-
300-5200-41	OFFICE SUPPLIES	-	-	-	-	-	-
300-5202-41	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
300-5204-41	FURNITURE & FIXTURES	-	-	-	-	-	-
300-5206-41	SAFETY SUPPLIES	-	-	-	450	450	450
300-5208-41	ALL OTHER SUPPLIES	-	-	-	-	-	-
300-5290-41	UNIFORM EXPENSE	300	608	1,250	1,250	1,250	-
300-5315-41	FUEL EXPENSE	19,710	14,767	15,000	15,000	15,000	-
300-7100-41	MATERIALS/VULCAN SUPPLY	21,183	21,626	20,000	20,000	20,000	-
300-7186-41	ICE STORM 2021 EXPENSES	-	-	-	16,946	-	-
300-7200-41	HWY 283 ROAD REPAIR EXPENSES	-	-	-	-	-	-
300-7525-41	MISCELLANEOUS EXPENSE	1,619	-	806	-	800	(6)
	Materials and Supplies	104,057	73,029	122,806	139,996	123,850	1,044
Purchased Property Services							
300-5161-41	CDBG GRANT IN-KIND	-	-	-	-	-	-
300-5162-41	CDBG GRAY STREET EXPENSE	-	-	-	-	-	-
300-3389-41	CLFRF EXPENSE - TDEM	-	-	-	-	250,000	250,000
300-6514-41	RR ROW EXPENSE-WATERLINE	-	1,711	-	1,762	1,762	1,762
300-6100-41	LAW ENF. CENTER PROJ. EXP/WTR	-	-	-	-	-	-
300-6200-41	BAD DEBT WRITE-OFF	1,636	8,425	3,000	3,365	3,000	-
300-7200-41	HWY 283 ROAD REPAIR EXPENSES	-	-	-	-	-	-
	Purchased Property Services	1,636	10,136	3,000	5,127	254,762	251,762
Other Purchased Property							
300-5220-41	INSURANCE	4,716	1,912	1,950	5,381	5,381	3,431
300-6205-41	INSURANCE REPAIR	-	-	-	-	-	-
300-6700-41	TELEPHONE	881	937	750	750	750	-
300-7173-41	INTERNET-WATER DIST.	59	56	70	70	70	-
	Other Purchased Property	5,656	2,905	2,770	6,201	6,201	3,431

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
Professional/Technical Service							
300-5140-41	LEGAL SERVICES	88	25	100	-	-	(100)
300-5145-41	PROFESSIONAL SERVICES	-	-	1,000	1,000	1,000	-
300-5150-41	ENGINEERING EXPENSE	-	2,200	7,500	-	7,500	-
300-5151-41	ENGINEERING - GIS SYSTEM	1,125	1,125	-	1,125	1,125	1,125
300-5180-41	LEGAL NOTICES	-	-	50	-	50	-
300-5270-41	WORKSHOP AND TRAINING	731	424	2,500	2,500	2,500	-
300-6001-41	CO PAYING AGENT FEES	-	806	-	-	-	-
	Professional/Technical Service	1,944	4,580	11,150	4,625	12,175	1,025
Capital Outlay							
300-6400-41	CAPITAL OUTLAY	242,065	90,446	-	-	-	-
300-6415-41	CAPITAL IMPROVEMENT EXPENSE	-	311	-	-	-	-
	Capital Outlay	242,065	90,757	-	-	-	-
Debt Service							
300-6000-41	INTEREST ON BONDED DEBT	2,729	883	536	536	180	(356)
300-6002-41	AMORTIZE 2008 CO DISCOUNT	9,281	9,281	-	-	-	-
300-6515-41	DEBT SERVICE/PHONE	-	-	-	-	-	-
300-6516-41	DEBT SERVICE/TRAILER & BUCKET	-	-	-	-	-	-
300-6520-41	LEASE PAYMENT-PICKUPS	-	9,144	22,871	22,871	22,871	-
300-6650-41	2008 C.O. PRINCIPAL PAYMENT	-	170,000	170,000	170,000	170,000	-
300-6675-41	PRINCIPAL-2013 GO REFUND BOND	-	18,685	19,190	19,190	19,695	505
	Debt Service	12,010	207,993	212,597	212,597	212,746	149
300-xxxx-41	WATER DIST.	579,911	618,766	610,744	626,967	849,284	238,540

UTILITY SYSTEM FUND
300-xxxx-42

LAKE COLEMAN

ADOPTED FY 2022

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
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-42	LAKE COLEMAN						
Personnel Services							
300-5100-42	SALARIES/LAKE COLEMAN	46,301	44,948	48,110	48,110	48,110	0
300-5102-42	OVERTIME WAGES	-	-	-	-	-	-
300-5104-42	LONGEVITY PAY	648	696	751	751	799	48
300-5110-42	WORKERS COMP. INS./LAKE COLEMA	911	1,191	1,506	1,506	1,507	1
300-5115-42	EMPLOYEE HEALTH INS./LAKE COLE	-	604	7,250	7,250	8,622	1,372
300-5120-42	UNEMPLOYMENT INS./LAKE COLEMAN	22	144	196	196	-	(196)
300-5125-42	FICA AND MEDICARE/LAKE COLEMAN	3,532	3,423	3,738	3,738	3,742	4
300-5130-42	RETIREMENT BENEFITS/LAKE COLEM	7,274	7,901	7,736	7,736	7,943	207
300-5131-42	LIFE INS/LAKE COLEMAN	32	-	98	98	98	(0)
300-5134-42	CONTRACT LABOR	-	156	-	1,000	1,000	1,000
	Personnel Services	58,720	59,063	69,385	70,385	71,821	2,436
Materials and Supplies							
300-5160-42	REGULAR MAINTENANCE	4,029	1,937	5,750	5,750	5,750	-
300-5170-42	EQUIPMENT MAINTENANCE	2,947	2,461	4,000	4,000	4,000	-
300-5200-42	OFFICE SUPPLIES	-	-	-	-	-	-
300-5202-42	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
300-5204-42	FURNITURE & FIXTURES	-	-	-	-	-	-
300-5206-42	SAFETY SUPPLIES	-	-	-	150	150	150
300-5208-42	ALL OTHER SUPPLIES	-	-	-	-	-	-
300-5290-42	UNIFORM EXPENSE	300	168	200	200	200	-
300-5315-42	FUEL EXPENSE	1,910	1,499	1,500	1,500	1,500	-
300-7186-42	ICE STORM 2021 EXPENSES	-	-	-	1,349	-	-
	Materials and Supplies	9,186	6,065	11,450	12,949	11,600	150
300-5220-42	INSURANCE	4,879	2,382	3,000	4,453	4,453	1,453
300-6205-42	INSURANCE REPAIR	-	-	-	-	-	-
	Purchased Property Services	4,879	2,382	3,000	4,453	4,453	1,453
300-5250-42	UTILITIES USED	4,704	2,585	4,000	4,000	4,000	-
300-6700-42	TELEPHONE EXPENSE	460	556	550	750	750	200
300-6710-42	CELL PHONE/LAKE COLEMAN	-	-	-	-	-	-
300-7173-42	INTERNET/ LAKE COLEMAN	461	469	470	470	470	-
	Other Purchased Property	5,625	3,610	5,020	5,220	5,220	200
300-5140-42	LEGAL SERVICES	150	25	150	-	150	-
300-5145-42	PROFESSIONAL SERVICES	-	5,000	-	-	-	-
300-5150-42	ENGINEERING	-	-	1,000	-	-	(1,000)
300-5180-42	LEGAL NOTICES	-	-	-	-	-	-
	Professional/Technical Service	150	5,025	1,150	-	150	(1,000)
300-6400-42	CAPITAL OUTLAY	6,535	55,655	10,000	10,000	68,000	58,000
	Capital Outlay	6,535	55,655	10,000	10,000	68,000	58,000
300-xxxx-42	LAKE COLEMAN	85,095	131,800	100,005	103,007	161,244	61,239

WASTEWATER

UTILITY SYSTEM FUND

ADOPTED

FY 2022

300-xxxx-50

WASTEWATER SERVICES

FUNCTION:

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

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
CREW LEADER	1		\$ 42,928
UTILITY SPECIALIST	2		49,920
	<hr/>		<hr/>
TOTAL	3		\$ 92,848

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-50	WASTEWATER SERVICES						
Personnel Services							
300-5100-50	SALARIES/SEWER	102,543	93,987	96,329	96,329	92,848	(3,481)
300-5102-50	OVERTIME WAGES	7,391	7,152	7,700	7,700	8,250	550
300-5103-50	STAND-BY PAY	3,583	3,596	3,900	3,900	8,870	4,970
300-5104-50	LONGEVITY PAY	2,828	2,784	3,456	3,456	2,048	(1,408)
300-5110-50	WORKERS COMP. INS./SEWER	3,284	2,745	3,715	3,715	3,677	(38)
300-5115-50	EMPLOYEE HEALTH INS./SEWER	15,398	15,055	14,500	14,500	25,865	11,365
300-5120-50	UNEMPLOYMENT INS./SEWER	18	288	342	342	-	(342)
300-5125-50	FICA AND MEDICARE/SEWER	8,737	8,134	8,659	8,659	8,569	(90)
300-5130-50	RETIREMENT BENEFITS/SEWER	17,156	18,573	18,838	18,838	19,328	490
300-5131-50	LIFE INS/SEWER	62	-	210	210	201	(9)
	Personnel Services	161,000	152,314	157,649	157,649	169,656	12,007
Materials and Supplies							
300-5160-50	REGULAR MAINTENANCE	22,300	16,945	22,000	22,000	22,000	-
300-5165-50	JANITORIAL EXPENSE	494	-	100	100	100	-
300-5170-50	EQUIPMENT MAINTENANCE	15,240	5,423	20,000	35,000	20,000	-
300-5177-50	STATION 2 MAINTENANCE	41	-	250	250	250	-
300-5200-50	OFFICE SUPPLIES	-	-	-	-	-	-
300-5202-50	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
300-5204-50	FURNITURE & FIXTURES	-	-	-	-	-	-
300-5206-50	SAFETY SUPPLIES	-	-	-	300	300	300
300-5208-50	ALL OTHER SUPPLIES	-	-	-	-	-	-
300-5230-50	LIFT STATION MAINTENANCE	7,414	11,557	15,000	15,000	15,000	-
300-5290-50	UNIFORM EXPENSE	395	300	400	400	400	-
300-5315-50	FUEL EXPENSE	2,236	4,642	4,000	4,000	4,000	-
300-6100-50	LAW ENF. CENTER PROJ. EXP/SEW	-	-	-	-	-	-
300-6200-50	BAD DEBT WRITE-OFF	820	2,157	1,500	1,500	1,500	-
300-7100-50	MATERIALS/VULCAN SUPPLY	24,072	5,136	24,000	24,000	24,000	-
300-7186-50	ICE STORM 2021 EXPENSES	-	-	-	1,305	-	-
300-7525-50	MISCELLANEOUS EXPENSE	-	300	14,843	14,843	-	(14,843)
300-7530-50	SEWER/ INFRASTRUCTURE	-	-	-	-	-	-
	Materials and Supplies	73,012	46,460	102,093	118,698	87,550	(14,543)
Purchased Property Services							
300-5220-50	INSURANCE	3,581	3,506	3,600	4,180	4,180	580
300-3389-50	CLFRF EXPENSE - TDEM	-	-	-	-	250,000	250,000
300-6205-50	INSURANCE REPAIR	-	-	-	-	-	-
	Purchased Property Services	3,581	3,506	3,600	4,180	254,180	250,580
Other Purchased Property							
300-6700-50	TELEPHONE EXPENSE	350	400	375	375	375	-
300-7173-50	INTERNET/SEWER	59	56	70	70	70	-
	Other Purchased Property	409	456	445	445	445	-
Professional/Technical Service							
300-5145-50	PROFESSIONAL SERVICES	-	-	-	-	-	-
300-5150-50	LEGAL SERVICES	88	-	-	-	-	-
300-5151-50	ENGINEERING - GIS SYSTEM	900	900	-	900	900	900

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-5180-50	LEGAL NOTICES	-	-	50	-	50	-
300-5270-50	SCHOOLS & WORKSHOPS/SEWER	1,156	1,172	2,400	1,000	2,400	-
	Professional/Technical Service	2,144	2,072	2,450	1,900	3,350	900
Capital Outlay							
300-6400-50	CAPITAL OUTLAY	-	4,350	-	-	250,000	250,000
300-6415-50	CAPITAL IMPROVEMENT	-	1,429	-	-	-	-
	Capital Outlay	-	5,779	-	-	250,000	250,000
Debt Service							
300-5280-50	DEBT SERVICE-SOUTHSIDE BANK/BACKI	-	-	14,843	14,843	14,843	-
300-6000-50	INTEREST ON BONDED DEBT	1,572	722	438	438	147	(291)
300-6520-50	LEASE PAYMENT-PICKUPS	-	-	-	-	-	-
300-6530-50	DEBT SERVICE/EQUIPMENT	66	3,149	-	-	-	-
300-6675-50	PRINCIPAL-2013 GO REFUND BOND	-	15,281	15,694	15,694	16,107	413
	Debt Service	1,638	19,152	30,975	30,975	31,097	122
300-xxxx-50	WASTEWATER SERVICES	241,784	229,739	297,212	313,847	796,278	499,066

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-51	WASTEWATER TREATMENT						
Personnel Services							
300-5100-51	SALARIES/SEWER TREATMENT	43,308	43,223	47,133	47,133	52,446	5,313
300-5102-51	OVERTIME WAGES	219	-	4,000	4,000	4,000	-
300-5104-51	LONGEVITY PAY	852	900	1,728	1,728	1,728	0
300-5110-51	WORKERS COMP. INS./SWR.TRTM.	998	1,181	1,492	1,492	1,624	132
300-5115-51	EMPLOYEE HEALTH/SWR TRTMT	7,204	7,284	7,250	7,250	8,622	1,372
300-5120-51	UNEMPLOYMENT INS./SWR. TRTM.	10	144	171	171	-	(171)
300-5125-51	FICA AND MEDICARE/SWR.TRTMNT	3,319	3,315	4,090	4,090	4,450	360
300-5130-51	RETIREMENT BENEFITS/SWR. TRTMN	7,026	7,655	8,940	8,940	9,988	1,048
300-5131-51	LIFE INS/SEWER TREATMENT	26	-	102	102	112	10
	Personnel Services	62,962	63,702	74,906	74,906	82,970	8,064
Materials and Supplies							
300-5160-51	REGULAR MAINTENANCE	21,002	18,977	20,000	20,000	20,000	-
300-5165-51	JANITORIAL SUPPLIES	-	-	-	-	-	-
300-5170-51	EQUIPMENT MAINTENANCE	6,586	7,159	7,500	7,150	7,150	(350)
300-5171-51	VEHICLE MAINTENANCE	-	291	150	500	500	350
300-5200-51	OFFICE SUPPLIES	-	-	-	-	-	-
300-5202-51	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
300-5204-51	FURNITURE & FIXTURES	-	-	-	-	-	-
300-5206-51	SAFETY SUPPLIES	-	-	-	150	150	150
300-5207-51	CHEMICAL SUPPLIES	-	-	-	-	-	-
300-5208-51	ALL OTHER SUPPLIES	-	-	-	-	-	-
300-5290-51	UNIFORM EXPENSE	202	150	250	250	250	-
300-5315-51	FUEL EXPENSE	2,577	2,151	2,500	2,500	2,500	-
300-7186-51	ICE STORM 2021 EXPENSES	-	-	-	2,404	-	-
	Materials and Supplies	30,367	28,728	30,400	32,954	30,550	150
Purchased Property Services							
300-5235-51	ROTOR MAINTENANCE	489	1,850	3,000	3,000	3,000	-
300-5240-51	PUMP MAINTENANCE	2,500	345	5,000	5,000	5,000	-
300-5245-51	SLUDGE DISPOSAL	1,965	2,620	15,000	15,000	15,000	-
300-6010-51	POWER FOR PUMPING SWR	56,150	52,448	55,000	55,000	55,000	-
300-6401-51	LEASE PURCHASE/SKIDLOADER	-	-	-	-	-	-
	Purchased Property Services	61,104	57,263	78,000	78,000	78,000	-
Other Purchased Property							
300-5220-51	INSURANCE	3,301	2,993	3,350	4,024	4,024	674
300-6310-51	INTERNAL FRANCHISE FEE (4%)	27,659	27,476	28,490	28,490	29,059	569
300-6320-51	GENERAL SERVICES FEE (4%)	27,659	27,476	28,490	28,490	29,059	569
300-6700-51	TELEPHONE EXPENSE	378	412	300	300	200	(100)
300-7173-51	INTERNET/SWR. TRTMNT.	136	136	140	140	140	-
	Other Purchased Property	59,133	58,493	60,770	61,444	62,482	1,712
Professional/Technical Service							
300-5140-51	LEGAL SERVICES	50	-	50	-	-	(50)
300-5150-51	ENGINEERING	-	-	25,000	-	-	(25,000)
300-5180-51	LEGAL NOTICES	-	-	50	-	75	25
300-5226-51	LAB TESTING	-	-	-	-	-	-

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-5230-51	PERMIT FEES	3,230	2,885	4,600	1,500	4,600	-
300-5270-51	SCHOOLS & WORKSHOPS	-	811	1,200	-	1,200	-
	Professional/Technical Service	3,280	3,696	30,900	1,500	5,875	(25,025)
Capital Outlay							
300-6400-51	CAPITAL OUTLAY	55,339	36,638	30,000	-	-	(30,000)
300-6415-51	CAPITAL IMPROVEMENTS	4,576	1,127	-	-	-	-
	Capital Outlay	59,915	37,765	30,000	-	-	(30,000)
Debt Service							
300-6000-51	INTEREST ON BONDED DEBT	3,026	1,389	844	844	284	(560)
300-6515-51	DEBT SERVICE/PHONE	-	-	-	-	-	-
300-6520-51	LEASE PAYMENT-PICKUP	-	4,004	11,594	11,594	11,594	-
300-6600-51	PRINCIPAL 2001 CO-S	-	-	-	-	-	-
300-6650-51	INTEREST 2001 CO'S	-	-	-	-	-	-
300-6675-51	PRINCIPAL-2013 GO REFUND BOND	-	29,415	30,210	30,210	31,005	795
	Debt Service	3,026	34,808	42,648	42,648	42,883	235
300-xxxx-51	WASTEWATER TREATMENT	279,787	284,455	347,624	291,452	302,760	(44,864)

ADMINISTRATIVE SPLIT

FUNCTION:

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

EMPLOYEE TITLE	ADOPTED BUDGET	GRADE	ANNUAL SALARY
CITY MANAGER	1		\$ 109,002
ASSISTANT CITY MANAGER / CITY SECRETARY	1		\$ 80,000
PLANNING AND DEVELOPMENT DIRECTOR	1		\$ 70,001
PUBLIC WORKS PROJECT MANAGER	1		\$ 67,001
FINANCE DIRECTOR	1		\$ 70,000
FINANCE SPECIALIST	1		\$ 31,200
HUMAN RESOURCES	1		\$ 31,200
UTILITIES OFFICE MANAGER	1		\$ 47,486
CUSTOMER SERVICE REPS	2		\$ 49,920
METER READERS	2		\$ 51,334
MECHANICS	2		\$ 60,965
<hr/>			
TOTAL	14		\$ 668,109

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-70	SEWER ADMIN.						
300-5100-70	SEWER ADMINISTRATION PAY	23,729	24,333	24,640	24,640	26,724	2,084
300-5102-70	OVERTIME WAGES	58	2	-	-	-	-
300-5104-70	LONGEVITY PAY	238	248	183	183	151	(32)
300-5110-70	WORKERS COMP/SEWER ADMIN.	471	604	201	201	211	10
300-5115-70	EMPLOYEE HEALTH/SEWER ADM.	3,812	2,771	290	290	4,828	4,538
300-5120-70	UNEMPLOYMENT INS/SEWER ADM.	99	84	68	68	-	(68)
300-5125-70	FICA & MEDICARE/SEWER ADMIN.	1,690	1,771	1,899	1,899	2,056	157
300-5130-70	RETIREMENT BENEFIT/SEWER ADM.	3,702	5,155	4,137	4,137	4,600	463
300-5131-70	LIFE INS BENEFIT/SEWER ADMIN.	14	-	53	53	57	4
300-5134-70	ADMIN CONTRACT LABOR	-	-	-	8,000	-	-
	Personnel Services	33,813	34,968	31,471	39,471	38,628	7,157
	Materials and Supplies						
300-5160-70	REGULAR MAINTENANCE	-	95	50	100	100	50
300-5200-70	OFFICE SUPPLIES	-	-	-	-	-	-
300-5201-70	POSTAGE & DELIVERY	-	-	-	100	100	100
300-5202-70	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
300-5204-70	FURNITURE & FIXTURES	-	-	-	-	-	-
300-5206-70	SAFETY SUPPLIES	-	-	-	-	-	-
300-5208-70	ALL OTHER SUPPLIES	-	-	-	-	-	-
300-5271-70	BUSINESS TRAVEL	-	-	-	-	-	-
300-5315-70	FUEL-ADMIN VEHICLE	-	-	-	-	-	-
300-7177-70	MISCELLANEOUS EXPENSE	-	13	-	100	100	100
300-7186-70	ICE STORM 2021 EXPENSES	-	-	-	110	-	-
	Materials and Supplies	-	108	50	410	300	250
	Purchased Property Services						
300-5255-70	ANNUAL AUDIT SERVICES	-	4,067	2,400	2,400	1,200	(1,200)
300-6700-70	CELL PHONES	-	-	-	-	-	-
	Purchased Property Services	-	4,067	2,400	2,400	1,200	(1,200)
	Professional/Technical Service						
300-5185-70	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
300-5270-70	TRAINING	-	-	-	100	100	100
	Professional/Technical Service	-	-	-	100	100	100
	Capital Outlay						
300-6400-70	CAPITAL OUTLAY	-	-	-	-	916	916
	Capital Outlay	-	-	-	-	916	916
300-xxxx-70	SEWER ADMIN.	33,813	39,143	33,921	42,381	41,144	7,223

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-71	WATER PROD. ADMIN.						
Personnel Services							
300-5100-71	WATER ADMINISTRATON PAY	100,293	103,415	104,720	104,720	113,579	8,859
300-5102-71	OVERTIME WAGES	246	8	-	-	-	-
300-5104-71	LONGEVITY PAY	1,010	1,055	779	779	642	(137)
300-5110-71	WORKERS COMP/WATER ADMIN	2,004	3,442	853	853	897	44
300-5115-71	EMPLOYEE HEALTH/WATER ADMIN	17,009	15,018	1,232	1,232	20,519	19,287
300-5120-71	UNEMPLOYMENT INS./WATER ADM	64	336	289	289	-	(289)
300-5125-71	FICA & MEDICARE/WATER ADM	7,182	7,524	8,071	8,071	8,738	667
300-5130-71	RETIREMENT BENEFIT/WATER ADM	15,734	18,348	17,584	17,584	19,549	1,965
300-5131-71	LIFE INS BENEFIT/WATER ADMIN	58	-	225	225	244	19
300-5134-71	ADMIN CONTRACT LABOR	-	-	-	7,500	-	-
	Personnel Services	143,600	149,146	133,753	141,253	164,168	30,415
Materials and Supplies							
300-5160-71	REGULAR MAINTENANCE	-	300	150	500	500	350
300-5200-71	OFFICE SUPPLIES	-	-	-	-	-	-
300-5201-71	POSTAGE & DELIVERY	-	-	-	-	-	-
300-5202-71	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
300-5204-71	FURNITURE & FIXTURES	-	-	-	-	-	-
300-5206-71	SAFETY SUPPLIES	-	-	-	-	-	-
300-5208-71	ALL OTHER SUPPLIES	-	-	-	-	-	-
300-5271-71	BUSINESS TRAVEL	-	-	-	-	-	-
300-5315-71	FUEL-ADMIN VEHICLE	-	-	-	-	-	-
300-7177-71	MISCELLANEOUS EXPENSE	-	45	-	50	50	50
300-7186-71	ICE STORM 2021 EXPENSES	-	-	-	466	-	-
	Materials and Supplies	-	345	150	1,016	550	400
Purchased Property Services							
300-5255-71	ANNUAL AUDIT SERVICES	-	17,285	10,200	10,200	5,100	(5,100)
300-6700-71	CELL PHONES	-	-	-	-	-	-
	Purchased Property Services	-	17,285	10,200	10,200	5,100	(5,100)
Professional/Technical Service							
300-5185-71	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
300-5270-71	TRAINING	-	-	-	100	100	100
	Professional/Technical Service	-	-	-	100	100	100
Capital Outlay							
300-6400-71	CAPITAL OUTLAY	0	0	0	0	3892	0
	Capital Outlay	-	-	-	-	3,892	-
300-xxxx-71	WATER PROD. ADMIN.	143,600	166,776	144,103	152,569	173,810	25,815

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-72	ELEC. PROD. ADMIN.						
Personnel Services							
300-5100-72	ELECTRIC ADMINISTRATION PAY	417,494	438,275	449,682	449,682	487,720	38,038
300-5102-72	OVERTIME WAGES	15,345	5,833	-	-	-	-
300-5104-72	LONGEVITY PAY	4,337	4,613	3,347	3,347	2,758	(589)
300-5110-72	WORKERS COMP/ELECTRIC ADMIN.	8,604	14,949	3,665	3,665	3,851	186
300-5115-72	EMPLOYEE HEALTH/ELECTRIC ADM	73,857	65,257	5,292	5,292	88,112	82,820
300-5120-72	UNEMPLOYMENT INS./ELECTRIC ADM	172	1,435	1,242	1,242	-	(1,242)
300-5125-72	FICA & MEDICARE/ELECTRIC ADM	30,843	32,316	34,657	34,657	37,522	2,865
300-5130-72	RETIREMNT BENEFIT/ELECTRIC ADM	67,564	77,963	75,507	75,507	83,946	8,439
300-5131-72	LIFE INS BENEFIT/ELECTRIC ADM	249	-	966	966	1,046	80
300-5134-72	ADMIN CONTRACT LABOR	-	-	-	20,000	-	-
	Personnel Services	618,465	640,641	574,358	594,358	704,955	130,597
Materials and Supplies							
300-5160-72	REGULAR MAINTENANCE	-	1,263	1,000	1,500	1,500	500
300-5200-72	OFFICE SUPPLIES	-	-	-	-	-	-
300-5201-72	POSTAGE & DELIVERY	-	-	-	1,201	1,201	1,201
300-5202-72	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
300-5204-72	FURNITURE & FIXTURES	-	-	-	-	-	-
300-5206-72	SAFETY SUPPLIES	-	-	-	-	-	-
300-5208-72	ALL OTHER SUPPLIES	-	-	-	-	-	-
300-5271-72	BUSINESS TRAVEL	-	-	-	-	-	-
300-5315-72	FUEL-ADMIN VEHICLE	-	-	-	-	-	-
300-7177-72	MISCELLANEOUS EXPENSE	-	184	-	32	-	-
300-7186-72	ICE STORM 2021 EXPENSES	-	-	-	1,999	-	-
	Materials and Supplies	-	1,447	1,000	4,732	2,701	1,701
Purchased Property Services							
300-5255-72	ANNUAL AUDIT SERVICES	77,899	74,223	43,800	43,800	21,900	(21,900)
300-6700-72	CELL PHONES	-	-	-	-	-	-
	Purchased Property Services	77,899	74,223	43,800	43,800	21,900	(21,900)
Professional/Technical Service							
300-5185-72	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
300-5270-72	TRAINING	-	-	-	450	450	450
	Professional/Technical Service	-	-	-	450	450	450
Capital Outlay							
300-6400-72	CAPITAL OUTLAY	0	0	0	0	16,713	0
	Capital Outlay	-	-	-	-	16,713	-
300-xxxx-72	ELEC. PROD. ADMIN.	696,364	716,311	619,158	643,340	746,719	110,848

INTERFUND TRANSFERS

FROM UTILITY FUND

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-xx	Utility Fund						
300-9100-98	TRANSFER TO GENERAL FUND	1,290,353	1,485,537	1,485,537	1,485,537	1,532,537	47,000
300-9310-98	TRANSFER TO AIRPORT FUND	35,896	28,834	-	-	21,850	21,850
300-9320-98	TRANSFER TO SOLID WASTE	2,555	-	-	-	-	-
	Interfund Transfers	1,328,804	1,514,371	1,485,537	1,485,537	1,554,387	68,850
	Total Utility Fund Expenses	8,269,819	12,268,800	11,602,237	10,543,154	9,476,836	(2,146,006)

SECTION III

AIRPORT FUND

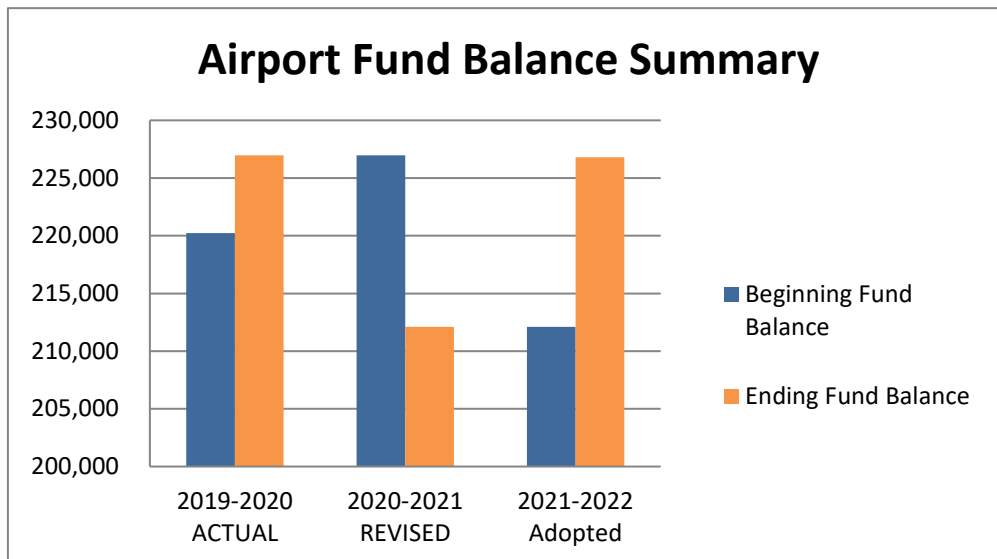
SECTION III

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

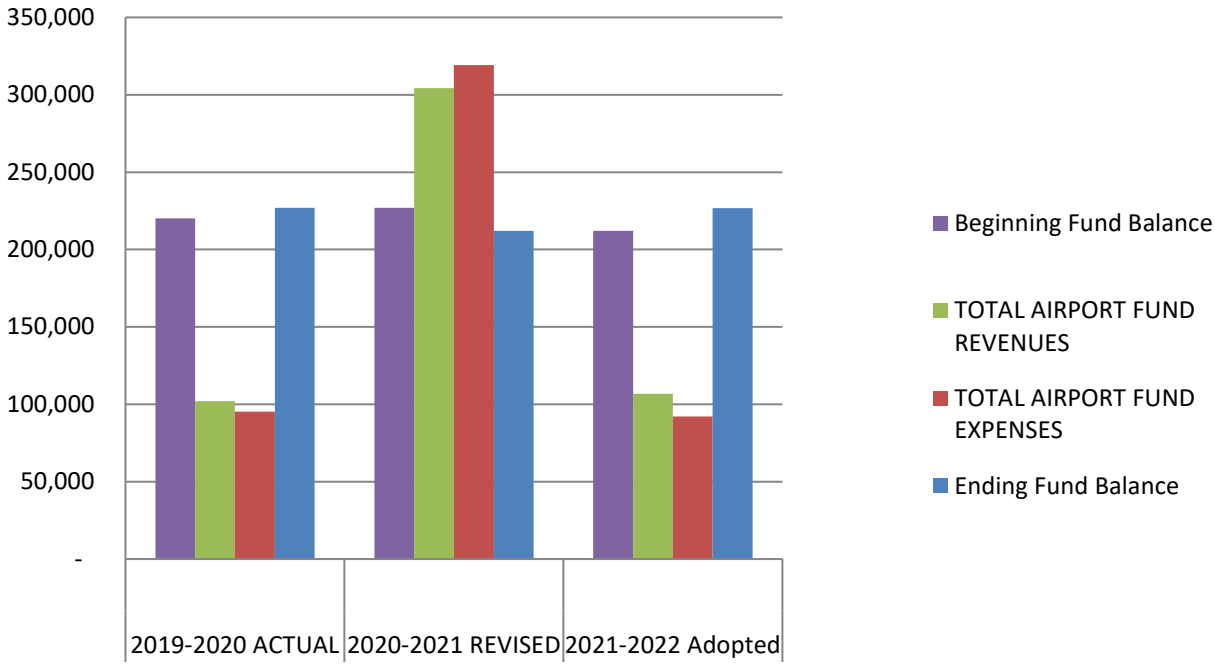
	2019-2020 ACTUAL	2020-2021 ADOPTED	2020-2021 REVISED	2021-2022 Adopted
Beginning Fund Balance	220,238	226,970	226,970	212,103
Revenues	74,048	2,688,610	304,266	85,000
Audit Adjustments	-			
Transfers In	27,955	-	-	21,850
Total Available	322,241	2,915,580	531,236	318,953
Expenditures	95,271	2,696,050	319,133	92,150
Audit Adjustment	-			
Transfers Out	-	-	-	-
Ending Fund Balance	226,970	219,530	212,103	226,803



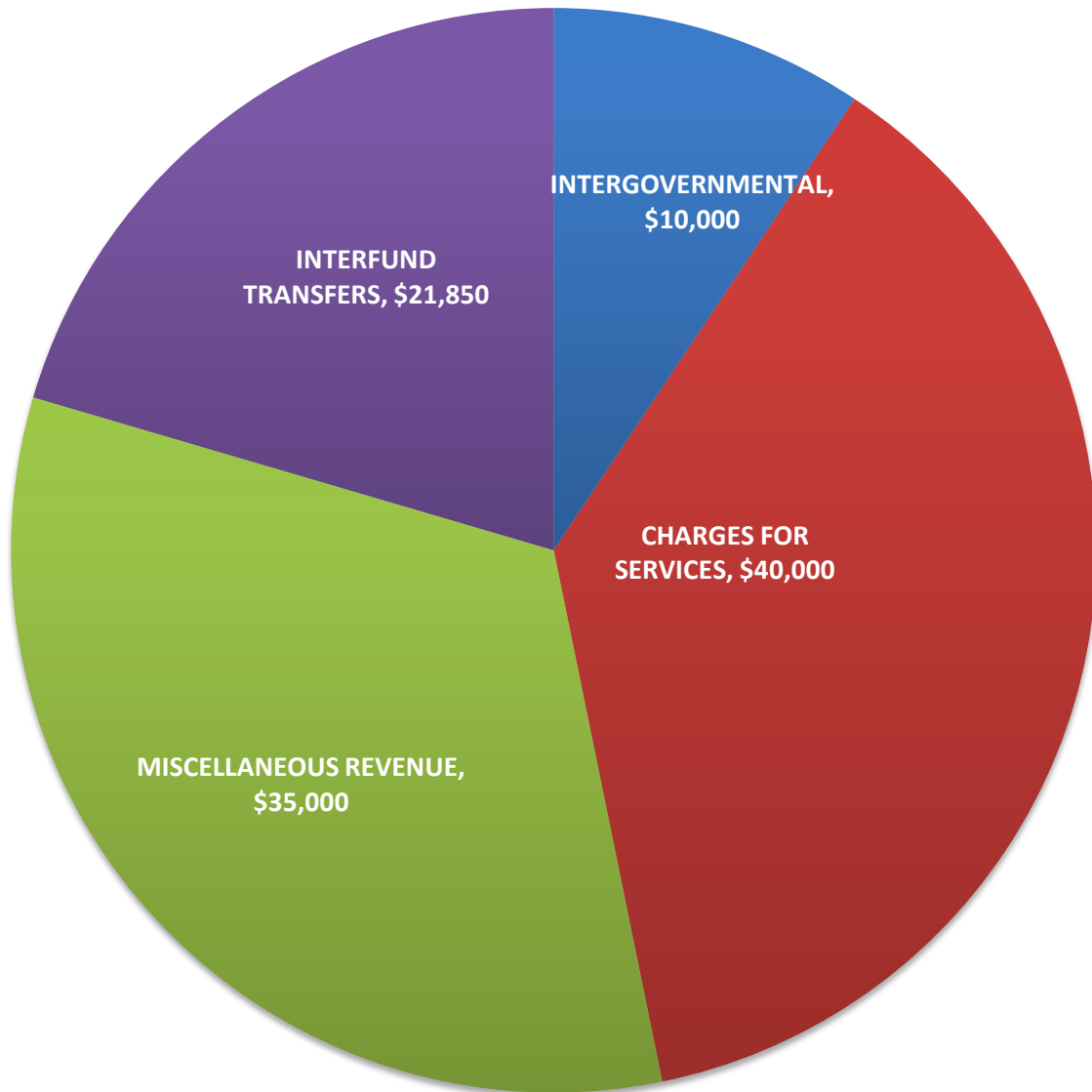
CITY OF COLEMAN
SUMMARY OF REVENUES AND EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ADOPTED	2020-2021 REVISED	2021-2022 Adopted
<u>AIRPORT FUND</u>				
INTERGOVERNMENTAL	17,190	2,613,810	17,810	10,000
CHARGES FOR SERVICES	39,185	40,000	40,000	40,000
MISCELLANEOUS REVENUE	17,673	34,800	246,456	35,000
INTERFUND TRANSFERS	27,955	-	-	21,850
TOTAL AIRPORT FUND REVENUES	102,003	2,688,610	304,266	106,850
310-xxxx-72 AIRPORT OPERATIONS	95,271	2,696,050	319,133	92,150
TRANSFERS OUT	-	-	-	-
TOTAL AIRPORT FUND EXPENSES	95,271	2,696,050	319,133	92,150
EXCESS OF REVENUES OVER EXPENDITURES	6,732	(7,440)	(14,867)	14,700
<i>Beginning Fund Balance</i>	220,238	226,970	226,970	212,103
<i>Adjustments</i>	-			
<i>Ending Fund Balance</i>	226,970	219,530	212,103	226,803

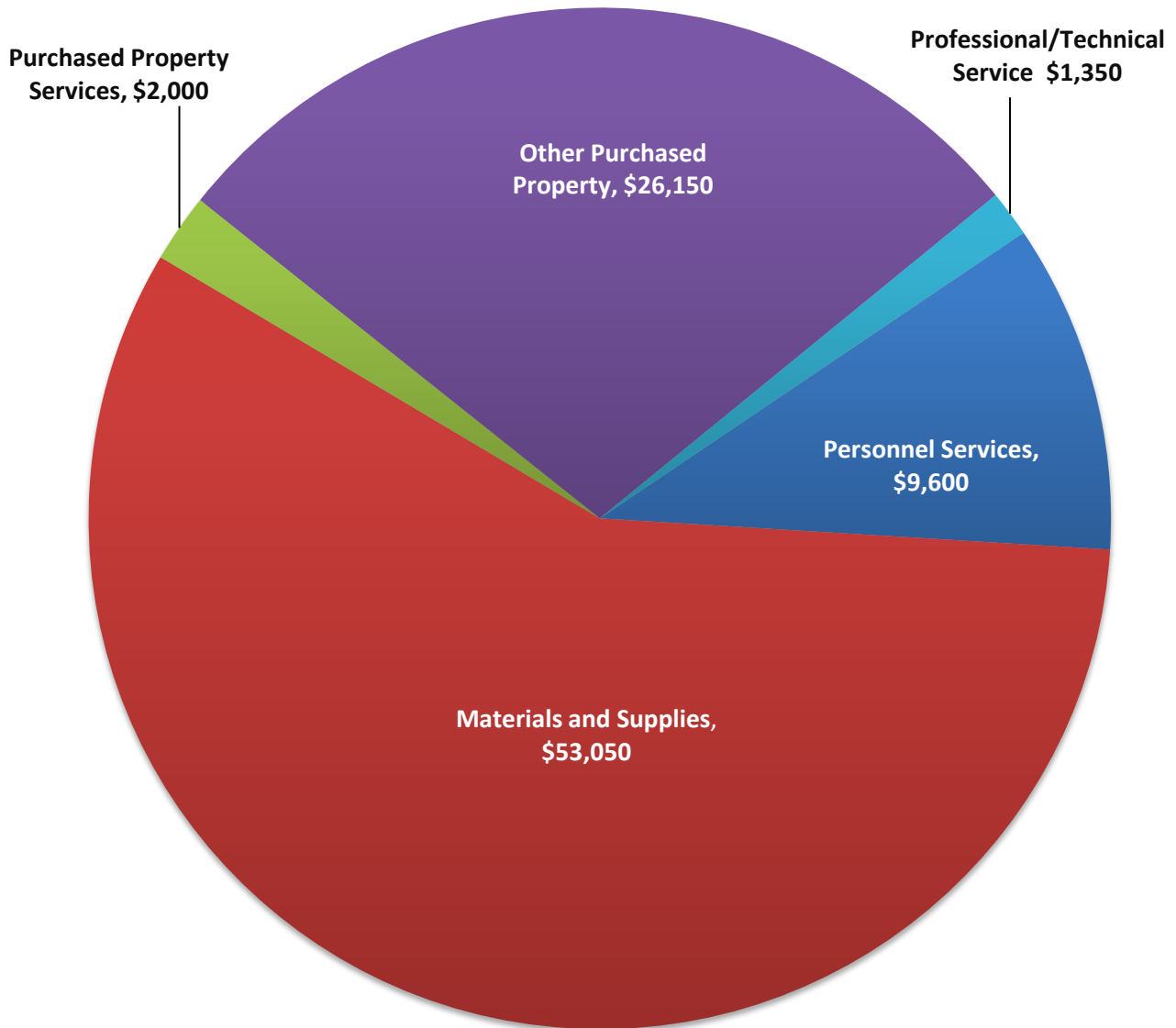
Airport Fund Summary



AIRPORT FUND REVENUE BREAKDOWN



AIRPORT FUND EXPENSE ALLOCATIONS



CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
310-xxxx-75	AIRPORT						
Intergovernmental Revenue							
310-3369-75	TXDOT - RAMP GRANT 50/50	3,029	-	1,000	5,000	10,000	9,000
310-3375-75	TXDOT GRANT 90/10	17,904	-	2,600,000	-	-	(2,600,000)
310-3376-75	RAMP GRANT REVIENUE	-	-	-	-	-	-
310-3377-75	TDEM COVID-19 RELIEF GRANT	-	17,190	12,810	12,810	-	(12,810)
	Intergovernmental Revenue	20,933	17,190	2,613,810	17,810	10,000	(2,603,810)
Charges for Services							
310-3220-75	GASOLINE,OIL SALES	34,095	38,476	30,000	40,000	40,000	10,000
310-3225-75	JET FUEL SALES	8,308	709	10,000	-	-	(10,000)
	Charges for Services	42,403	39,185	40,000	40,000	40,000	-
Miscellaneous							
310-3162-75	A/R BAD DEBT COLLECTIONS	-	-	-	-	-	-
310-3300-75	HANGER RENTAL	11,115	9,540	10,000	10,000	10,000	-
310-3310-75	INTEREST INCOME	103	1,804	30	250	250	220
310-3330-75	MISC INCOME	-	-	20	20	-	(20)
310-3340-75	CROP RENTAL	4,750	4,750	4,750	4,750	4,750	-
310-3355-75	CAPITOL IMPROVEMENTS	-	-	-	-	-	-
310-3360-75	A/R ADMIN. FEE-AIRPORT	20	38	-	-	-	-
310-3380-75	MCIVER HANGER - RAMP	-	-	-	-	-	-
310-3390-75	INSURANCE COLLECTED	-	1,041	-	211,436	-	-
310-3395-75	CONTRIBUTION	-	500	-	-	-	-
310-3410-75	EDC 4A-EXCESS RENTALS-TXDOT	21,827	-	20,000	20,000	20,000	-
310-3925-75	FAA TXDOT 90% CAPITAL CONTRIBN	161,136	-	-	-	-	-
	Miscellaneous	198,951	17,673	34,800	246,456	35,000	200
Interfund Transfers							
310-4300-98	TRANSFER FROM EWS FUND	35,896	27,955	-	-	21,850	21,850
	Interfund Transfers	35,896	27,955	-	-	21,850	21,850
310-xxxx-75	AIRPORT	298,183	102,003	2,688,610	304,266	106,850	(2,581,760)

AIRPORT FUND
310-xxxx-76

AIRPORT OPERATIONS

ADOPTED

FY 2022

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.

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
310-xxxx-76	AIRPORT						
Personnel Services							
310-5134-76	AIRPORT SERVICES CONTRACT	9,600	9,600	9,600	9,600	9,600	-
	Personnel Services	9,600	9,600	9,600	9,600	9,600	-
Materials and Supplies							
310-5160-76	REGULAR MAINTENANCE	1,856	2,442	5,000	5,000	5,000	-
310-5165-76	AIRPORT ADVISORY BOARD	-	-	-	-	-	-
310-5170-76	EQUIPMENT MAINTENANCE	4,153	1,119	2,000	2,000	2,000	-
310-5171-76	VEHICLE MAINTENANCE	-	40	-	-	50	50
310-5177-76	APARTMENT MAINTENANCE	17	131	1,000	1,000	1,000	-
310-6010-76	GASOLINE-OIL	25,425	34,673	25,000	30,000	25,000	-
310-6015-76	JET FUEL EXPENSE	10,032	-	5,000	-	-	(5,000)
310-6201-76	A/R BAD DEBT WRITE-OFF	-	-	-	-	-	-
310-7177-76	MISCELLANEOUS EXPENSE	1	-	-	-	-	-
310-8610-76	TX DOT - RAMP EXPENSES	5,988	6,890	20,000	10,000	20,000	-
	Materials and Supplies	47,472	45,295	58,000	48,000	53,050	(4,950)
Purchased Property Services							
310-8630-76	CREDIT CARD SYSTEM	1,675	1,675	2,000	2,000	2,000	-
	Purchased Property Services	1,675	1,675	2,000	2,000	2,000	-
Other Purchased Property							
310-5220-76	INSURANCE	9,414	22,989	10,000	11,050	11,050	1,050
310-6205-76	INSURANCE REPAIR	-	1,320	-	-	-	-
310-6700-76	TELEPHONE/AIRPORT	3,198	3,129	2,500	2,500	2,500	-
310-5250-76	UTILITIES	12,060	10,340	12,000	12,000	12,000	-
310-6750-76	ATMOS/AIRPORT	659	723	600	600	600	-
	Other Purchased Property	25,331	38,501	25,100	26,150	26,150	1,050
Professional/Technical Service							
310-5145-76	LEGAL SERVICES - AIRPORT	88	-	150	150	150	-
310-5150-76	ENGINEERING	-	-	-	-	-	-
310-5180-76	LEGAL NOTICES	-	-	-	-	-	-
310-5230-76	PERMIT FEES	200	200	200	400	200	-
310-5270-76	TRAINING MATERIALS & SCHOOLS	742	-	1,000	1,000	1,000	-
	Professional/Technical Service	1,030	200	1,350	1,550	1,350	-
Capital Outlay							
310-6400-76	CAPITOL OUTLAY	13,850	-	-	231,833	-	-
310-6415-76	CAPITOL IMPROVEMENTS	-	-	-	-	-	-
310-8600-76	GRANT EXPENSE 90/10	-	-	2,600,000	-	-	(2,600,000)
	Capital Outlay	13,850	-	2,600,000	231,833	-	(2,600,000)
310-xxxx-76	Airport	98,958	95,271	2,696,050	319,133	92,150	(2,603,900)

SECTION IV

SOLID WASTE FUND

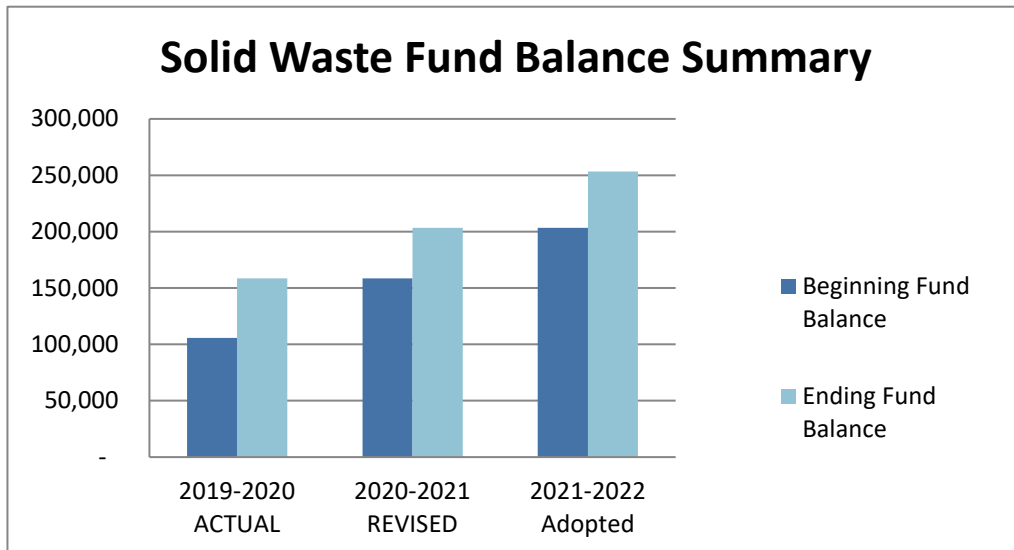
SECTION IV

SOLID WASTE OPERATIONS FUND

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

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

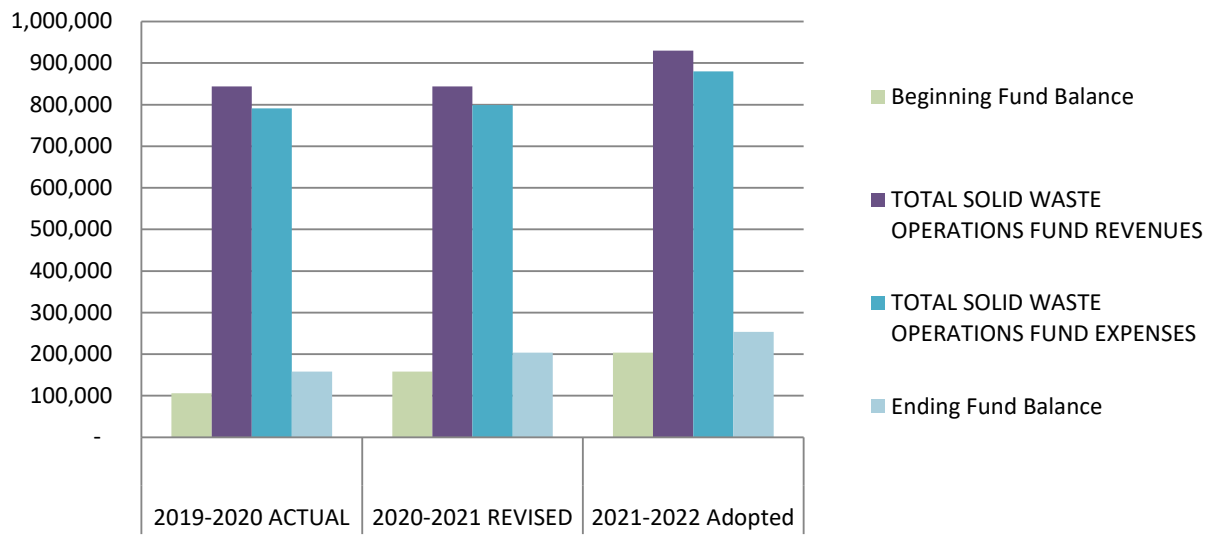
	2019-2020 ACTUAL	2020-2021 ADOPTED	2020-2021 REVISED	2021-2022 Adopted
Beginning Fund Balance	105,884	158,468	158,468	203,388
Revenues	843,947	835,050	843,800	930,035
Audit Adjustments	-	-	-	-
Transfers In	-	-	-	-
Total Available	949,831	993,518	1,002,268	1,133,423
Expenditures	791,363	813,344	798,880	849,636
Transfers Out	-	-	-	30,500
Ending Fund Balance	158,468	180,174	203,388	253,287



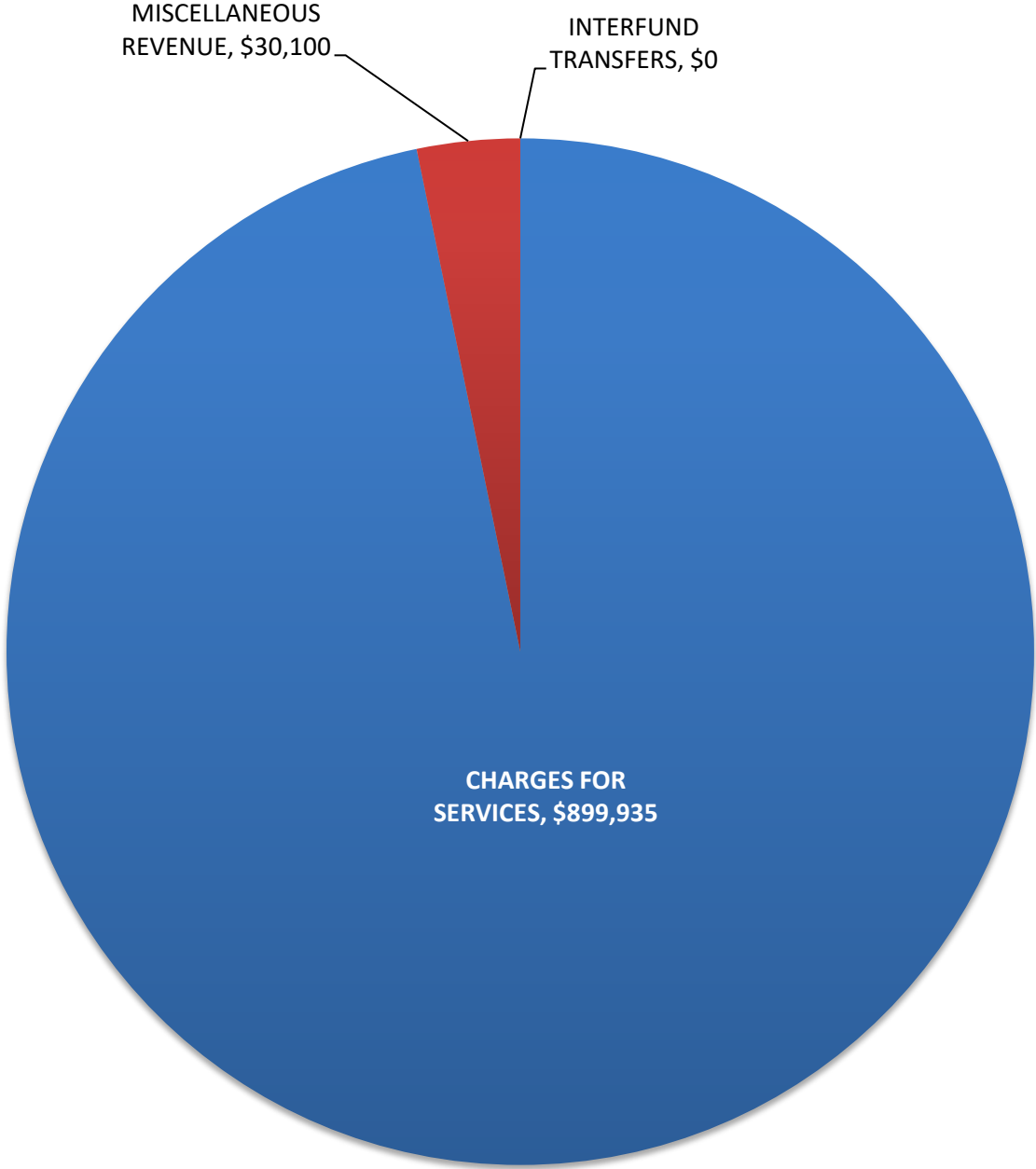
CITY OF COLEMAN
SUMMARY OF REVENUES AND EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ADOPTED	2020-2021 REVISED	2021-2022 Adopted
<u>SOLID WASTE OPERATIONS FUND</u>				
CHARGES FOR SERVICES	812,467	803,750	812,500	899,935
MISCELLANEOUS REVENUE	31,480	31,300	31,300	30,100
INTERFUND TRANSFERS	-	-	-	-
TOTAL SOLID WASTE OPERATIONS FUND REVENUES	843,947	835,050	843,800	930,035
320-xxxx-46 SANITATION COLLECTION	742,335	756,883	741,555	807,189
320-xxxx-74 ADMINISTRATIVE SPLIT	49,028	56,461	57,325	42,446
320-xxxx-46 XFR INTERFUND TRANSFERS	-	-	-	30,500
TOTAL SOLID WASTE OPERATIONS FUND EXPENSES	791,363	813,344	798,880	880,136
EXCESS OF REVENUES OVER EXPENDITURES	52,584	21,706	44,920	49,899
<i>Beginning Fund Balance</i>	105,884	158,468	158,468	203,388
<i>Adjustments</i>	-	-	-	-
<i>Ending Fund Balance</i>	158,468	180,174	203,388	253,287

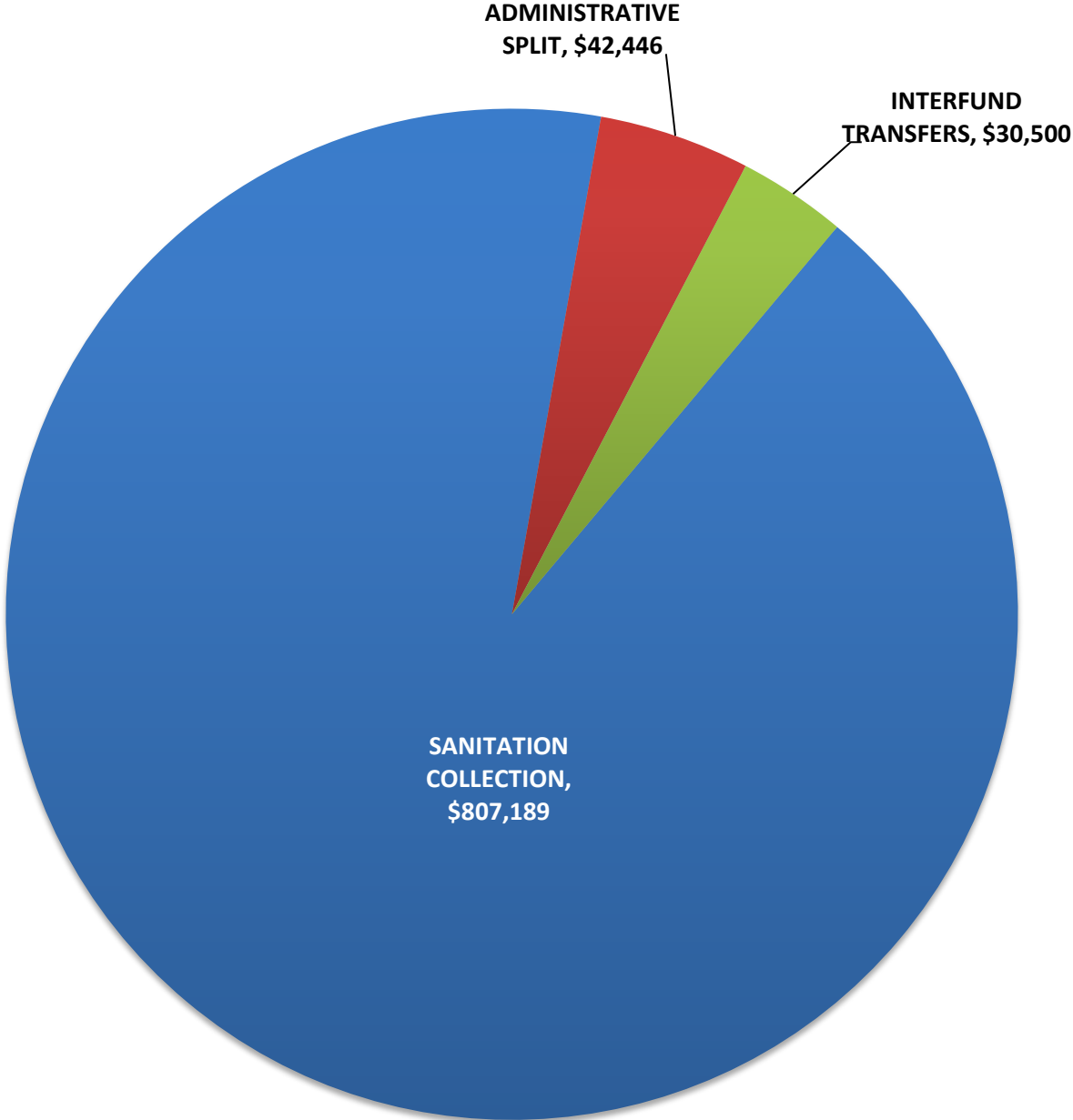
Solid Waste Fund Summary



Solid Waste Revenue Summary



SOLID WASTE OPERATIONS FUND EXPENSE ALLOCATIONS



CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
320-xxxx-46	GARBAGE/REFUSE						
Charges for Services							
320-3112-46	WASTE REMOVAL SALES (VENDOR)	568,068	545,939	546,000	546,000	587,000	41,000
320-3113-46	WASTE REMOVAL SALES (CITY)	246,941	249,322	248,600	248,600	295,535	46,935
320-3120-46	LANDFILL COLLECTIONS	-	-	-	-	-	-
320-3162-46	A/R BAD DEBT COLLCTIONS	-	-	-	-	-	-
320-3316-46	GATE FEE - CONVENIENCE CENTER	3,710	5,260	3,000	5,500	5,000	2,000
320-3320-46	TIRE REMOVAL	343	452	150	400	400	250
320-3450-46	LANDFILL FARM LEASE	-	-	-	-	-	-
320-3460-46	CONVENIENCE CENTER REVENUE	7,328	11,494	6,000	12,000	12,000	6,000
320-3470-46	USED OIL RECYCLING	-	-	-	-	-	-
	Charges for Services	826,390	812,467	803,750	812,500	899,935	96,185
Miscellaneous							
320-3110-46	ROLL OFF DEPOSITS	-	19	-	-	-	-
320-3156-46	WASTE REMOVAL FRANCHISE FEE	22,569	30,672	30,000	30,000	30,000	-
320-3310-46	INTEREST INCOME-GARBAGE	137	134	100	100	100	-
320-3315-46	INTEREST INCOME	-	-	-	-	-	-
320-3330-46	4A/4B WASTE REMOVAL GRANTS	-	-	-	-	-	-
320-3360-46	ADMINISTRATIVE FEE	69	-	-	-	-	-
320-3390-46	INSURANCE COLLECTED	-	-	-	-	-	-
320-3396-46	LEASE PURCHASE	-	-	-	-	-	-
320-3410-46	MISCELLANEOUS INCOME	1,259	655	1,200	1,200	-	(1,200)
	Miscellaneous	24,034	31,480	31,300	31,300	30,100	(1,200)
320-xxxx-46	Total GARBAGE/REFUSE Fund Revenue	850,424	843,947	835,050	843,800	930,035	94,985

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
320-xxxx-46	GARBAGE/REFUSE						
Personnel Services							
320-5100-46	SALARIES/GARBAGE	4,519	7,407	6,240	10,000	10,000	3,760
320-5102-46	OVERTIME WAGES	1,994	-	300	300	300	-
320-5104-46	LONGEVITY PAY	400	424	-	1,728	1,728	1,728
320-5110-46	WORKERS COMP/GARBAGE	89	1,273	378	695	695	317
320-5115-46	EMPLOYEE HEALTH/GARBAGE	3,845	4,313	-	-	-	-
320-5120-46	UNEMPLOYMENT INS./GARBAGE	9	115	52	-	-	(52)
320-5125-46	FICA & MEDICARE/GARBAGE	3,035	1,996	500	920	920	420
320-5130-46	RETIREMENT BENEFITS/GARBAGE	5,136	4,276	-	-	-	-
320-5131-46	LIFE INS (SANI)	4	-	-	-	-	-
320-5134-46	ADMIN CONTRACT LABOR	-	-	-	2,500	-	-
320-8611-46	HEALTH REIMB. EXPENSE	-	-	-	-	-	-
	Personnel Services	19,031	19,804	7,470	16,144	13,644	6,174
Materials and Supplies							
320-5160-46	REGULAR MAINTENANCE	4,622	3,197	4,000	4,000	4,000	-
320-5170-46	EQUIPMENT MAINTENANCE	1,456	29,226	5,000	5,000	5,000	-
320-5200-46	OFFICE SUPPLIES	-	-	-	-	-	-
320-5201-46	POSTAGE & DELIVERY	-	-	-	-	-	-
320-5202-46	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
320-5204-46	FURNITURE & FIXTURES	-	-	-	-	-	-
320-5206-46	SAFETY SUPPLIES	-	-	-	-	-	-
320-5290-46	UNIFORM EXPENSE	-	-	-	-	-	-
320-5315-46	VEHICLE FUEL	-	-	500	500	500	-
320-6200-46	BAD DEBT WRITE OFF	538	549	500	500	500	-
320-6201-46	A/R BAD DEBT WRITE-OFF	-	-	-	-	-	-
320-7177-46	MISCELLANEOUS EXPENSE	226	-	5,459	-	1,000	(4,459)
	Materials and Supplies	6,842	32,972	15,459	10,000	11,000	(4,459)
Purchased Property Services							
320-5151-46	WASTE CONNECTIONS LONE STAR	586,061	545,819	546,500	546,500	587,000	40,500
320-5250-46	UTILITIES	-	-	-	-	-	-
320-6330-46	USED OIL RECYCLING	-	-	-	-	-	-
320-6700-46	TELEPHONE EXPENSE	-	-	-	-	-	-
320-6705-46	CONVENIENCE CENTER EXPENSES	66,664	64,952	90,000	90,000	90,000	-
320-6706-46	TIRE REMOVAL EXPENSE	-	-	750	750	750	-
320-6707-46	ANNUAL CLEAN UP EXPENSE	-	-	20,000	2,000	20,000	-
320-6750-46	ATMOS GAS UTILITIES	768	745	-	900	900	900
320-6770-46	LANDFILL CLOS/POSTCLOS COSTS	-	4	-	-	-	-
	Purchased Property Services	653,493	611,520	657,250	640,150	698,650	41,400
Other Purchased Property							
320-5220-46	INSURANCE	1,021	990	1,150	1,235	1,235	85
320-6205-46	INSURANCE REPAIRS	-	-	-	-	-	-
320-6310-46	INTERNAL FRANCHISE FEE (4%)	33,478	31,810	31,784	31,784	35,301	3,517
320-6320-46	GENERAL SERVICES FEE (4%)	33,478	31,810	31,784	31,784	35,301	3,517
	Other Purchased Property	67,977	64,610	64,718	64,803	71,837	7,119
Professional/Technical Service							

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
320-5140-46	LEGAL SERVICES	106	450	150	-	150	-
320-5145-46	PROFESSIONAL SERVICES - GARB	-	1,000	250	-	250	-
320-5165-46	ENGINEERING	7,874	6,520	5,000	5,000	5,000	-
320-5181-46	LEGAL NOTICES	-	-	-	-	-	-
320-5230-46	PERMIT FEES	-	-	-	-	-	-
320-5270-46	SCHOOLS & WORKSHOPS	257	-	1,200	-	1,200	-
	Professional/Technical Service	8,237	7,970	6,600	5,000	6,600	-
Capital Outlay							
320-6400-46	CAPITAL OUTLAY-GARBAGE	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
Debt Service							
320-6530-46	DEBT SERVICE/CHIPPER	853	5,459	5,386	5,459	5,459	73
	Debt Service	853	5,459	5,386	5,459	5,459	73
320-xxxx-46	GARBAGE/REFUSE	756,433	742,335	756,883	741,555	807,189	50,306

ADMINISTRATIVE SPLIT

FUNCTION:

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

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
300-xxxx-70	SOLID WASTE ADMIN.						
Personnel Services							
320-5100-74	SOLID WASTE ADM PAY	35,375	36,500	36,960	36,960	26,724	(10,236)
320-5102-74	OVERTIME WAGES	87	2	-	-	-	-
320-5104-74	LONGEVITY PAY	-	-	275	275	151	(124)
320-5110-74	WORKERS COMP/SOLIDWASTE ADM	704	394	301	301	211	(90)
320-5115-74	EMPLOYEE HEALTH/SLDWASTE ADM	2,783	2,076	6,090	6,090	4,828	(1,262)
320-5120-74	UNEMPLOYMENT INS/SLDWST ADM	20	118	102	102	-	(102)
320-5125-74	FICA & MEDICARE/SOLIDWASTE ADM	-	1,227	2,848	2,848	2,056	(792)
320-5130-74	RETIREMENT BENEFIT/SLDWST ADM	1,317	2,498	6,206	6,206	4,600	(1,606)
320-5131-74	LIFE INS BENEFIT/SLDWST ADM	16	-	79	79	52	(27)
	Personnel Services	40,302	42,815	52,861	52,861	38,622	(14,239)
Materials and Supplies							
320-5160-74	REGULAR MAINTENANCE	-	106	-	500	500	500
320-5200-74	OFFICE SUPPLIES	-	-	-	-	-	-
320-5201-74	POSTAGE & DELIVERY	-	-	-	150	150	150
320-5202-74	MINOR TOOLS & EQUIPMENT	-	-	-	-	-	-
320-5204-74	FURNITURE & FIXTURES	-	-	-	-	-	-
320-5206-74	SAFETY SUPPLIES	-	-	-	-	-	-
320-5208-74	ALL OTHER SUPPLIES	-	-	-	-	-	-
320-5271-74	BUSINESS TRAVEL	-	-	-	-	-	-
320-5315-74	FUEL-ADMIN VEHICLE	-	-	-	-	-	-
320-7177-74	MISCELLANEOUS EXPENSE	-	6	-	-	-	-
320-7186-74	ICE STORM EXPENSES	-	-	-	164	-	-
	Materials and Supplies	-	112	-	814	650	650
Purchased Property Services							
320-5255-74	ANNUAL AUDIT SERVICES	-	6,101	3,600	3,600	1,800	(1,800)
320-6700-74	CELL PHONES	-	-	-	-	-	-
	Purchased Property Services	-	6,101	3,600	3,600	1,800	(1,800)
Professional/Technical Service							
320-5185-74	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
320-5270-74	TRAINING	-	-	-	50	-	-
	Professional/Technical Service	-	-	-	50	-	-
Capital Outlay							
320-6400-74	CAPITAL OUTLAY	0	0	0	0	1374	0
	Capital Outlay	-	-	-	-	1,374	-
300-xxxx-70	SOLID WASTE ADMIN.	40,302	49,028	56,461	57,325	42,446	(15,389)

INTERFUND TRANSFERS

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
320-xxxx-46	Solid Waste Fund						
320-9100-98	TRANSFER TO GENERAL FUND	0	0	0	0	30500	30,500
320-9300-98	TRANSFER TO EWS FUND	0	0	0	0	0	-
	Interfund Transfers	-	-	-	-	30,500	30,500
320-xxxx-46	Total Solid Waste Fund Expenses	796,735	791,363	813,344	798,880	849,636	34,918

SECTION V

HOTEL OCCUPANCY TAX

SECTION V

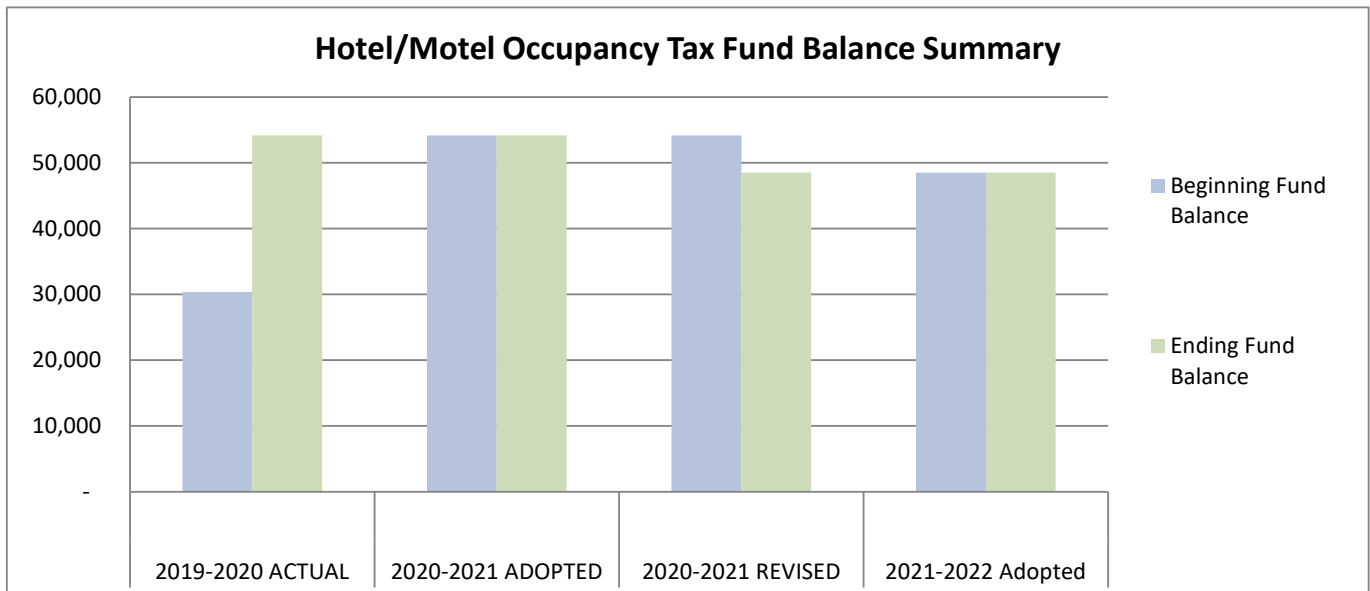
HOTEL OCCUPANCY TAX

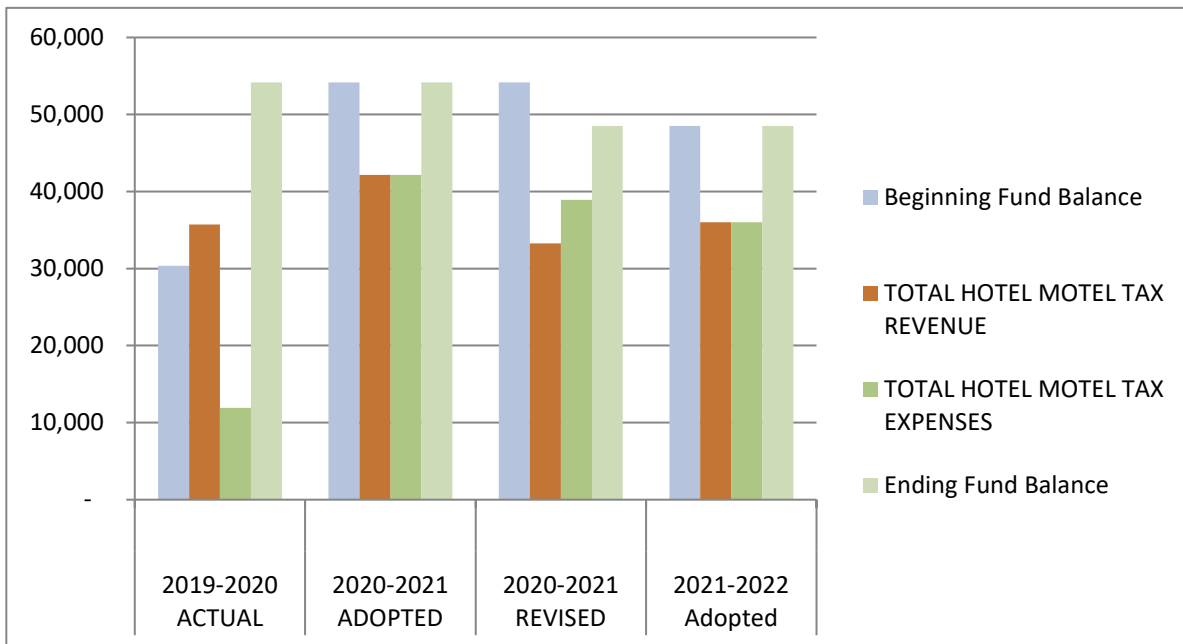
THE CITY OF COLEMAN COLLECTS A HOTEL OCCUPANCY TAX FROM HOTELS, MOTELS, BED & BREAKFASTS, AND OTHER LODGING FACILITIES LOCATED WITHIN THE CITY LIMITS.

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

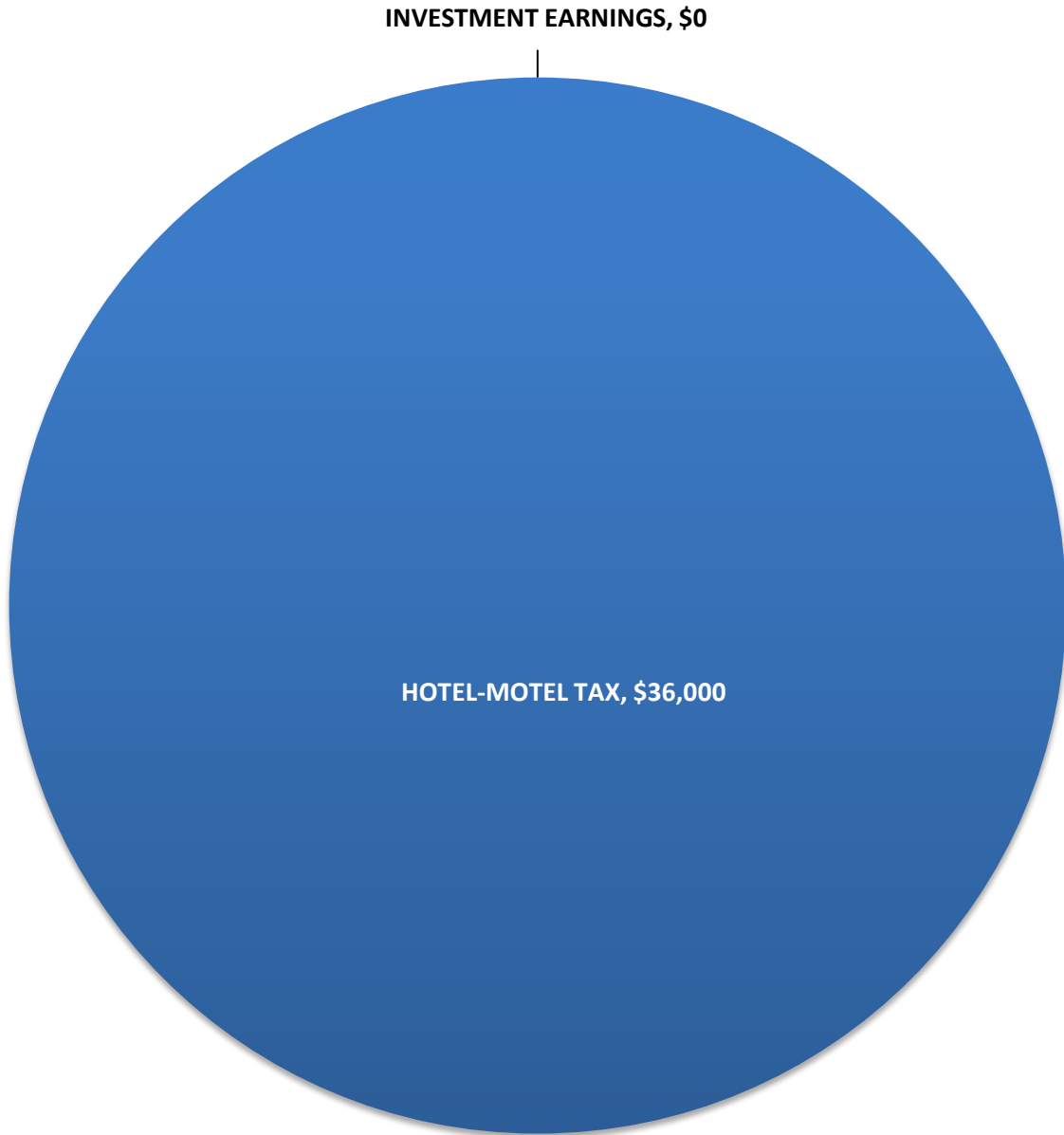
CITY OF COLEMAN HOTEL OCCUPANCY TAX

	2019-2020 ACTUAL	2020-2021 ADOPTED	2020-2021 REVISED	2021-2022 Adopted	Dollar Change + / -
<u>HOTEL-MOTEL TAX REVENUE</u>					
HOTEL-MOTEL TAX	35,714	42,150	33,277	36,000	(6,150)
INVESTMENT EARNINGS	-	-	-	-	-
TOTAL HOTEL MOTEL TAX REVENUE	35,714	42,150	33,277	36,000	(6,150)
<u>TOURISM PROMOTION</u>					
TOURISM PROMOTION	4,000	28,100	27,820	24,000	(4,100)
CC CHAMBER OF COMMERCE	7918	14,050	11,092	12,000	
TOTAL HOTEL MOTEL TAX EXPENSES	11,918	42,150	38,912	36,000	(4,100)
EXCESS OF REVENUES OVER EXPENDITURES	23,796	-	(5,635)	-	-
<i>Beginning Fund Balance</i>	30,363	54,159	54,159	48,524	
<i>Adjustments</i>	-				
<i>Ending Fund Balance</i>	<u>54,159</u>	<u>54,159</u>	<u>48,524</u>	<u>48,524</u>	

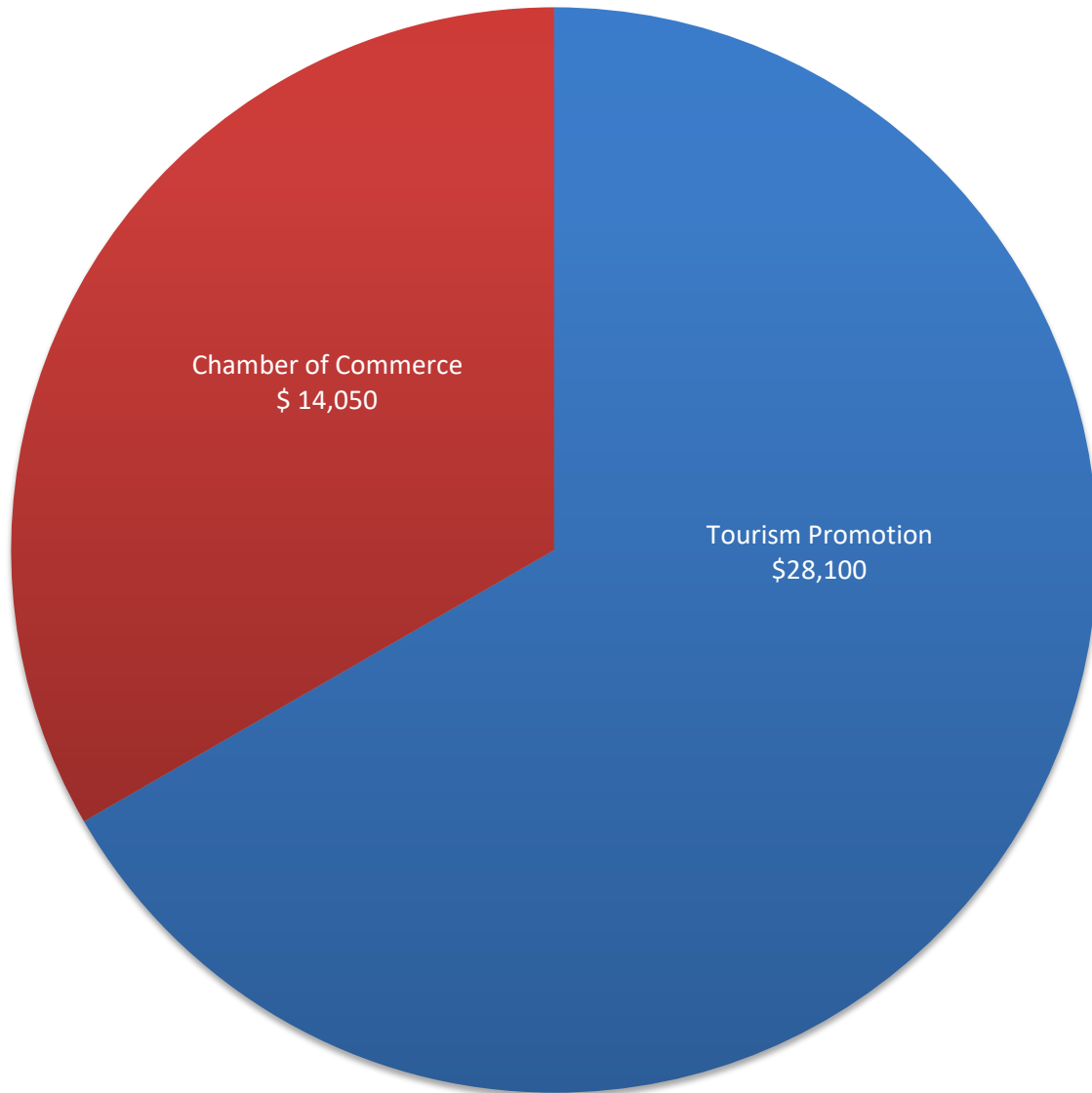




HOTEL OCCUPANCY TAX FUND REVENUE BREAKDOWN



HOTEL OCCUPANCY TAX FUND EXPENSE ALLOCATIONS



CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
250-xxxx-05	HOTEL OCCUPANCY TAX						
250-3381-05	OCCUPANCY TAX REVENUES	48,841	35,714	42,150	33,277	36,000	0
	HOTEL OCCUPANCY TAX	48,841	35,714	42,150	33,277	36,000	-
							-
250-3110-05	HOT - INTEREST INCOME	-	-	-	-	-	0
	INVESTMENT EARNINGS	-	-	-	-	-	-
							-
250-xxxx-05	HOTEL OCCUPANCY TAX	48,841	35,714	42,150	33,277	36,000	-
							-

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
250-xxxx-05	HOTEL OCCUPANCY TAX						-
250-7170-05	OCCPY TAX-TOURISM PROJECTS	-	4,000	28,100	27,820	24,000	(4,100)
250-7171-05	OCCUPANCY TAX TO CHAMBER	16,279	7,918	14,050	11,092	12,000	(2,050)
	HOTEL OCCUPANCY TAX	16,279	11,918	42,150	38,912	36,000	(6,150)
							-
250-xxxx-05	HOTEL OCCUPANCY TAX	16,279	11,918	42,150	38,912	36,000	(6,150)
							-

SECTION VI

STREET IMPROVEMENT

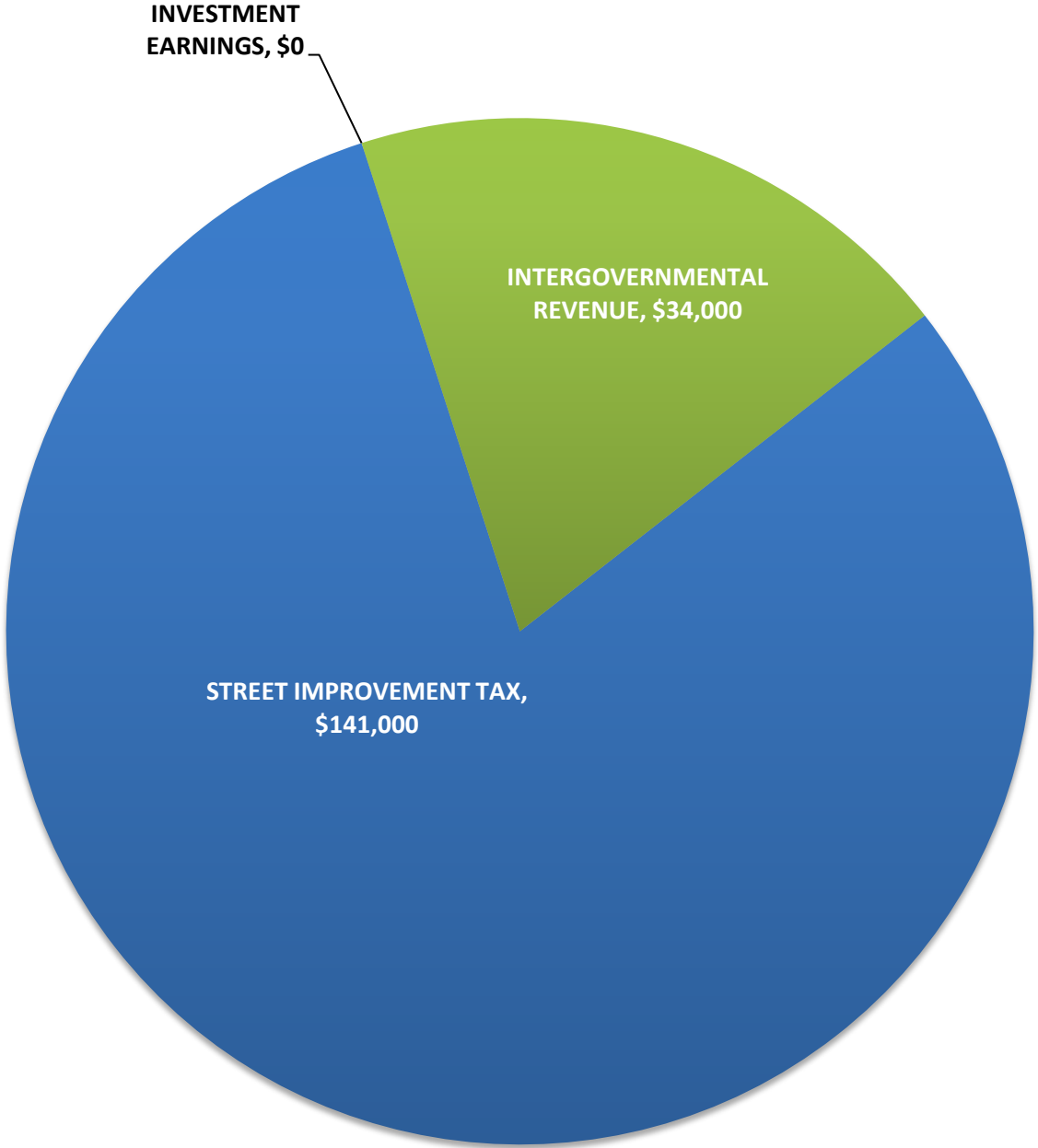
SECTION VI

STREET IMPROVEMENT FUND

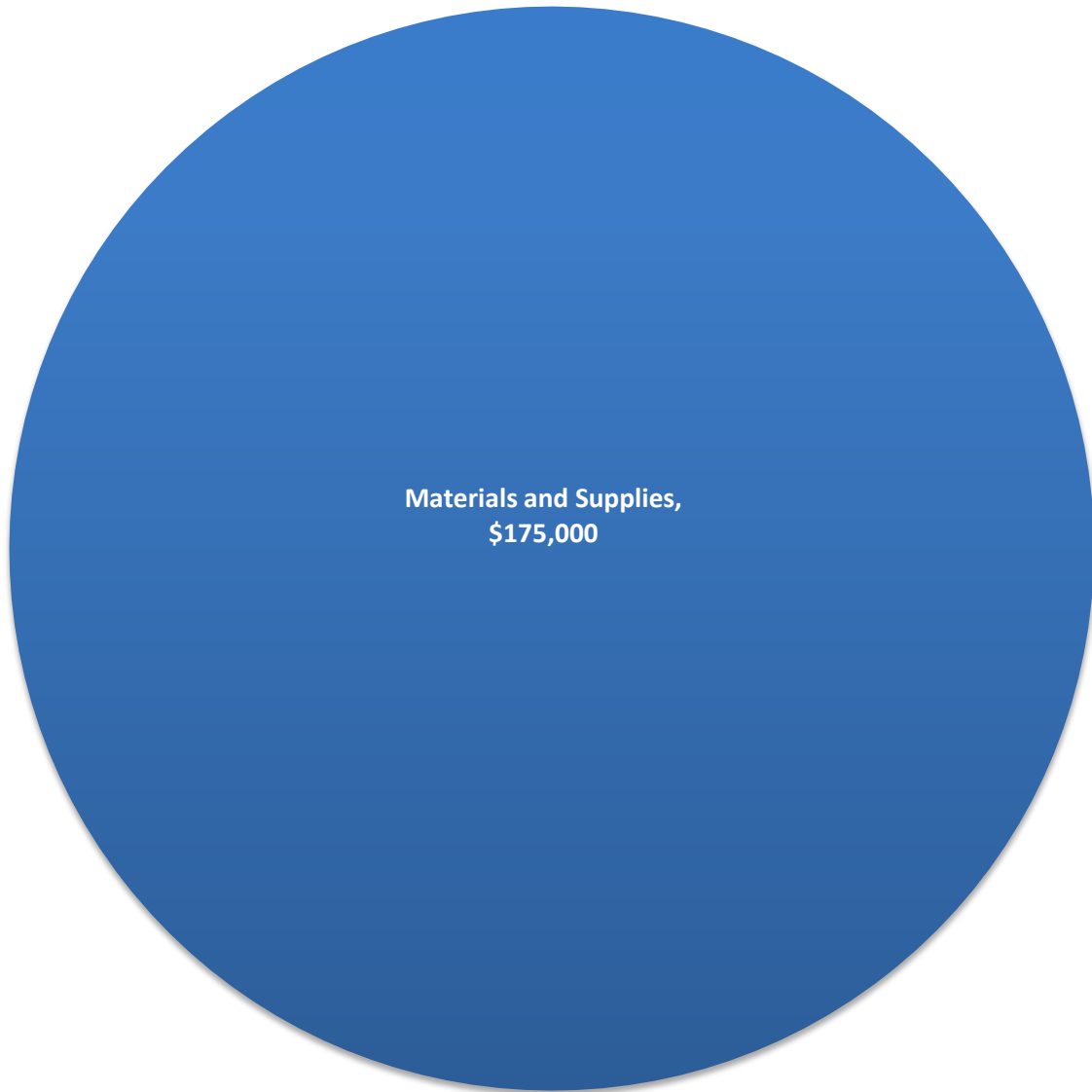
THE CITY OF COLEMAN COLLECTS A STREET ASSESSMENT FEE OF \$5.00 FROM EACH UTILITY BILLING CUSTOMER. THESE FUNDS ARE DEDICATED TO THE IMPROVEMENT OF THE STREETS IN COLEMAN.

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

STREET IMPROVEMENT FUND REVENUE BREAKDOWN



STREET IMPROVEMENT FUND EXPENSE BREAKDOWN



**CITY OF COLEMAN
STREET IMPROVEMENT FUND**

	2020 ACTUAL	2021 ADOPTED	2021 REVISED	2022 Adopted	Dollar Change + / -
<u>STREET IMPROVEMENT FUND REVENUE</u>					
STREET IMPROVEMENT TAX	145,308	141,000	141,000	141,000	-
INVESTMENT EARNINGS	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	14,024	34,000	34,000	34,000	-
TOTAL REVENUE	159,332	175,000	175,000	175,000	-
 <u>STREET IMPROVEMENT FUND EXPENSES</u>					
Materials and Supplies	159,332	175,000	175,000	175,000	-
TOTAL EXPENSES	159,332	175,000	175,000	175,000	-
 EXCESS OF REVENUES OVER EXPENDITURES	 -	 -	 -	 -	 -
 <i>Beginning Fund Balance</i>	 -	 -	 -	 -	
<i>Adjustments</i>					
<i>Ending Fund Balance</i>	-	-	-	-	

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-08	STREET IMPROVEMENT FUND						-
	STREET IMPROVEMENT TAX						-
275-3240-08	STREET IMPROVEMENT FEE	143,989	145,308	141,000	141,000	141,000	-
	STREET IMPROVEMENT TAX	143,989	145,308	141,000	141,000	141,000	-
			-	-	-	-	-
	INVESTMENT EARNINGS						-
275-3310-08	INVESTMENT EARNINGS	-	-	-	-	-	-
	INVESTMENT EARNINGS	-	-	-	-	-	-
	Intergovernmental Revenue						-
275-3620-08	GENERAL FUND INJECTION	1,895	14,024	34,000	34,000	34,000	-
	Intergovernmental Revenue	1,895	14,024	34,000	34,000	34,000	-
100-xxxx-08	STREET IMPROVEMENT FUND	143,989	145,308	141,000	141,000	141,000	-

CITY OF COLEMAN
FY 2022 ADOPTED Budget

Account Number	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Revised	2021-2022 Adopted	Dollar Change +/-
100-xxxx-09	STREET IMPROVEMENT FUND						
275-6010-08	ROAD MATERIALS	145884	159332	175000	175000	175000	-
	Materials and Supplies	145,884	159,332	175,000	175,000	175,000	-
100-xxxx-09	STREET IMPROVEMENT FUND	145,884	159,332	175,000	175,000	175,000	-

SECTION VII

TAX AND APPROPRIATION ORDINANCES

ORDINANCE NO. 1222

AN ORDINANCE OF THE CITY OF COLEMAN, TEXAS, ADOPTING THE BUDGET AMENDMENTS TO THE FISCAL YEAR 2020-2021 BUDGET FOR THE CITY OF COLEMAN, TEXAS; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Ordinance No. 1214, an Ordinance of the City of Coleman, Texas, Adopting the Fiscal Year 2020-2021 Budget, was approved by the City Council on September 22, 2020; and

WHEREAS, the City Council of the City now desires to amend the Fiscal Year 2020-2021 Budget and to provide for the filing of the amended Fiscal Year 2020-2021 Budget with the City Secretary;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLEMAN, TEXAS:

SECTION 1: The Fiscal Year 2020-2021 Budget be amended as shown on Exhibit A, attached and fully incorporated into this Ordinance by reference.

SECTION 2: The City Secretary shall and is directed to file this Amendment to the Fiscal Year 2020-2021 Budget in his office.

SECTION 3: This Ordinance is effective upon its adoption and passage by the City Council.

PASSED AND APPROVED on First Reading this 9th day of September, 2021.
PASSED AND APPROVED on Second Reading this 16th day of September, 2021.




TOMMY SLOAN, Mayor

ATTEST:



James King, Acting City Secretary

Approved as to form:



William P. Chesser, City Attorney

ORDINANCE NO. 1223

AN ORDINANCE OF THE CITY OF COLEMAN, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, THROUGH SEPTEMBER 30, 2022; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager for the City of Coleman, Texas has heretofore filed with the City Secretary, a proposed general budget for the City covering the fiscal year 2021-2022; and

WHEREAS, a public hearing was duly held by the City Council and all interested persons were given an opportunity to be heard for or against any item therein in accordance with the Charter and State law; and

WHEREAS, the adoption of the said budget will require raising more revenue from property taxes than in the previous year, and the City Council has, by record vote, approved the budget and ratified (or will ratify), by separate vote, the property tax increase reflected in the said budget.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLEMAN, TEXAS:


SECTION 1: That the attached budget, presented by the City Manager and reviewed during Council meetings and work sessions, and as amended, be approved for the fiscal year 2021-2022.

SECTION 2: That said Budget as attached hereto as Exhibit "A" of this Ordinance, and made a part hereof for all purposes, is hereby approved in all respects and is adopted as the City's budget for the fiscal year beginning October 1, 2021, and ending September 30, 2022.

SECTION 3: A true and correct copy of the approved budget shall be filed in the office of the City Secretary.

SECTION 4: This Ordinance is effective upon its adoption and passage by the City Council.

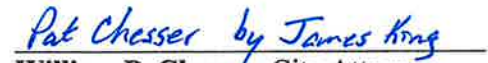
PASSED AND APPROVED on First Reading this 9th day of September, 2021.
PASSED AND APPROVED on Second Reading this 16th day of September, 2021.


Tommy Sloan, Mayor

ATTEST:


James King, Acting City Secretary

Approved as to form:


William P. Chesser, City Attorney

ORDINANCE NO. 1224

AN ORDINANCE OF THE CITY OF COLEMAN APPROVING THE 2021 AD VALOREM TAX RATE AND LEVY ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY, NOT EXEMPT BY LAW; PROVIDING REVENUES FOR PAYMENT OF CURRENT MUNICIPAL EXPENSES; AUTHORIZING TAX ASSESSOR-COLLECTOR TO ASSESS TAXES USING THE TAX RATE; PROVIDING FOR ENFORCEMENT OF COLLECTION; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLEMAN, TEXAS:

Section 1: That under the authority of the laws of the State of Texas and the City Charter, there is hereby levied for the 2021 tax year, on all taxable property situated within the corporate limits of the City of Coleman, and not exempt by the Constitution and Laws of the State of Texas, a total tax of \$0.441866 on each \$100 assessed value of all taxable property.

Section 2: (a) That of the total tax, \$0.290438 on each \$100 assessed value, shall be distributed to the General Fund of the City to fund maintenance and operation expenditures of the City.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.91 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$11.60.

(b) That of the total tax, \$0.151428 on each \$100 assessed value, shall be distributed to pay the City's debt service as provided by Section 26.05 of the Texas Tax Code.

(c) The City Secretary shall cause the following notice to be posted on the homepage of the City's internet website:

THE CITY OF COLEMAN ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE; and

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.91 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$11.60.

Section 3: The tax assessor-collector is hereby authorized to assess and collect the taxes of the City of Coleman employing the above tax rate.


Section 4: That for enforcement of the collection of taxes hereby levied, the City of Coleman shall have available all rights and remedies provided by law.

Section 5: It is hereby declared to be the intention of the City Council of the City of Coleman that if any phrase, sentence, section, or paragraph of this Ordinance shall be declared unconstitutional or otherwise invalid by final judgment of a court of competent jurisdiction such unconstitutionality or invalidity shall not affect any of the remainder of this Ordinance since the same would have been enacted by the City Council without the incorporation of the unconstitutional or invalid phrase, sentence, section or paragraph.

Section 6: This Ordinance shall become effective immediately from and after its passage as set forth below.

PASSED, APPROVED AND ADOPTED on first reading this the 9th day of September, 2021.

PASSED, APPROVED AND ADOPTED on second reading this the 16th day of September, 2021.



Tommy Sloan, Mayor

Attest:



James King, Acting City Secretary

Approved as to form:



William P. Chesser, City Attorney