

TOWN OF BARTONVILLE, TEXAS **PROPOSED ANNUAL BUDGET FY 2021-2022**



Presented by:
Bill Scherer, Mayor
Sylvia Ordeman, Town Administrator
Tammy Dixon, Town Secretary



1941 E. Jeter Road, Bartonville, Texas 76226, 817-693-5280

This budget will raise less revenue from property taxes than last year's budget by an amount of \$21,476, which is a 2.52 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$24,482.

This page is included to comply with the Local Government Code Section 102.007, Subsection (a), Subsection (d) and Subsection (e). The Town's tax rate is changing to \$0.173646

ELECTED OFFICIALS

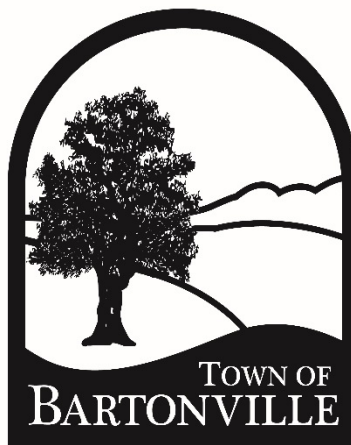
Mayor	Bill Scherer
Councilmember Place 1	Jim Roberts
Mayor Pro Tem / Councilmember Place 2	Jaclyn Carrington
Councilmember Place 3	Clay Sams
Councilmember Place 4	Bridget Melson
Councilmember Place 5	Josh Phillips

APPOINTED OFFICIALS

Town Administrator	Sylvia Ordeman
Town Attorney	Ed Voss
Town Secretary	Tammy Dixon

BOARDS AND COMMISSIONS

Planning & Zoning Commission	Board of Adjustment
Community Development Corporation	Crime Control & Prevention District



Town of Bartonville

Fiscal Year 2021-2022

Budget Overview

COMMUNITY PROFILE AND GENERAL INFORMATION

With its unique location just north of the Dallas/Fort Worth Metro area and its easy access to the DFW Airport, Bartonville provides a pleasant residential setting with a rural atmosphere. Bartonville remains rural while providing convenient connectivity to amenities and jobs throughout the Metroplex. Bartonville is a Type A General Law City and operates under the Mayor-Council form of Government. The elected body is made up of a Mayor and five council members elected by place. Terms of office for all Council members and the Mayor are two-year staggered terms. The Town Administrator is directly responsible to the Town Council and is responsible for the daily operations of the Town and implementing Town Council policy.

FINANCIAL STRUCTURE

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use and balances, of the Town's expendable financial resources and related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's governmental funds:

General Fund:

The General Fund is used to account for all revenues and expenditures not accounted for in other funds and is the principal fund for the Town. The General Fund, which is used to account for resources associated with core government services, is primarily supported by the ad valorem tax, general sales tax, franchise taxes, license and permit fees, and municipal court fines. All the programs included in the budget are justified, efficient, and serve the basic needs of the community.

Reserve Fund:

The Reserve Fund is used to account for unplanned and emergency expenses that cannot be covered by the General Fund. The Town's goal is to maintain 25% of budgeted expenses in this fund.

Street Maintenance Fund:

The Street Maintenance Fund is used to account for the annual maintenance and repair of roads as well as major reconstructions and overlays.

Economic Development Liability Fund:

The Economic Development Liability Fund is used to clearly illustrate the Town's liability in relation to the 380 Agreement with Lantana Town Center. Sales and property taxes

from the General Fund are transferred here. The annual payment to the developer is made from this fund. *Details about the financial impact of this agreement is explained on page 8.*

Interest & Sinking Fund:

The Interest & Sinking Fund is used to account for the financial resources to be used for the payment of principal, interest and related cost on tax notes.

Court Security & Technology Funds:

The Court Security & Technology Funds are used to support the security and technology operations of the Municipal Court.

Capital Improvement & Vehicle and Equipment Replacement Funds:

The Capital Improvement & Vehicle and Equipment Replacement Funds are used to account for financial resources to be used for the acquisition and construction of major capital facilities and equipment.

Special Revenue Funds:

The Bartonville Community Development Corporation & Bartonville Crime Control District facilitate and account for economic development and public safety expenses.

COVID-19 Funds: The COVID-19 Funds are used to address the impact of the public health emergency with respect to the Coronavirus pandemic (COVID-19). These funds were received through an Interlocal Cooperation Agreement entered into between the Town of Bartonville and Denton County under the Coronavirus Relief Fund.

Basis for Accounting and Budgeting

Government funds follow the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the account period in which they become both measurable and available to finance expenditures of the fiscal period. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The Comprehensive Annual Financial Report shows the status of the Town’s finances on the basis of “Generally Accepted Accounting Principles” (GAAP). The Town prepares its budget on the GAAP basis. The modified accrual basis of accounting is used for all the governmental and fund type budgets.

Balanced Budget:

It is the policy of the Town to prepare a balanced budget. A balanced budget is one where the proposed expenses are less than or equal to the estimated revenues. A balanced budget may also include situations where the Council approved the use of reserved of the fund balance to

offset the revenue shortfall. If, during the year, the revenues received or expected to be received will be less than estimated the Mayor or Town Administrator will recommend a revised or amended expense appropriation for Council approval that will again balance the budget.

REVENUE SOURCES

The following information is a general description of the major revenue sources for the Town of Bartonville's major operating funds and the assumption used to project those revenues for this budget. Most projected revenues are based on assumptions of historical data with increases and decreases associated with economic and rate changes.

General Fund:

Ad Valorem taxes – Ad Valorem taxes comprise about **46.5%** of the estimated General Fund Revenue for FY 21-22. This includes current and delinquent tax payments as well as penalties and interest. The Town's ad valorem tax rate is calculated based on the certified appraisal rolls provided by the Denton Central Appraisal District (DCAD).

A combined tax rate is adopted each year by the Bartonville Town Council (a) for the use and support of the Town's General Fund (referred to as the maintenance and operations rate) and (b) to finance the Town's Debt Service Fund (referred to as interest and sinking fund) for payment of annual principal and interest due to outstanding general indebtedness. **Note: The Town of Bartonville does not currently have any debt pledged to I&S; funds are being placed in the interest and sinking account for Tax Notes, Series 2019. **

Below is a table of the trends in assessed values, tax rates, total collection and percentage increase/decrease.

Year Starting Oct. 1	Assessed Value of Taxable Property	Tax Rate	Total Collection	% Increase/ (Decrease)
2011	246,922,023	.19294	\$456,524	2.74%
2012	248,528,888	.19294	\$476,137	4.29%
2013	248,198,638	.19294	\$478,168	.426%
2014	263,666,333	.19294	\$509,331	6.51%
2015	255,717,641	.19294	\$561,127	10.16%
2016	284,471,222	.19294	\$630,303	12.32%
2017	308,368,090	.19294	\$684,179	8.55%
2018	344,102,274	.19294	\$755,463	11.23%
2019	361,751,244	.19294	\$809,385	7.14%
2020	374,001,419	.19294	\$835,599	3.24%
2021	413,447,941	.173646	\$817,950	(2.11%)

Ad Valorem taxes are due on or before January 31 of the next calendar year. Projections for delinquent tax revenues are those collected after January 31 and are based on

conservative prior years' experience, as well as interest and penalties on delinquent ad valorem taxes.

Sales tax- The Town's 1 cent share of all local taxable sales is remitted by merchants to the State Comptroller's Office and then distributed to the Town on a monthly basis. This represents approximately **32.5%** of total revenue for the General Fund. Our economic outlook is conservative for the upcoming fiscal year. We are projecting an increase in sales tax due to the economic growth in town.

Utility Franchise Fees- A percentage of local gross receipts remitted to the Town by each privately owned utility (electric, telephone, gas, waste and recycling collection, and cable) providing services to Bartonville citizens for their use of the Town's right-of-way. This can be the right-of-way used by the companies for their utility lines or the use of the streets for their vehicles. Revenues are based on terms of a franchise agreement between the Town and the utility. The majority of franchise revenue is based on a percentage of gross revenue from the utilities. This fee totals an estimated **9%** of General Fund revenues.

Permits, Licenses and Inspections – This includes construction permit fee and contractor registrations fees. This revenue source makes up approximately **7.6%** of General Fund revenues for fiscal year 2021-22.

Municipal Court Fines – This includes fines levied for misdemeanor offenses occurring within the Town. This revenue source makes up approximately **3.4%** of General Fund revenues for fiscal year 2020-21.

Special Revenue Funds

Street Fund – On May 7, 2016, the voters approved increasing the dedicated sales and use tax for street maintenance from ¼ cent to ½ cent. The increase will take effect on October 1, 2016. The Street Maintenance Fund provides for maintenance of streets including resurfacing, concrete repair, crack-seal, and surface sealing of residential and arterial roadways. The dedicated sales and use tax is remitted by merchants to the State Comptroller's Office and then distributed to the Town on a monthly basis.

Bartonville Community Development Corporation – On May 7, 2016, the voters approved decreasing the dedicated sales and use tax for the Community Development from ½ cent to ¼ cent. The decrease will take effect on October 1, 2016. These funds are transferred to the Bartonville Community Development Corporation. These funds can only be used for authorized categories under Section 4B of the Development Corporation Act. The dedicated sales and use tax is remitted by merchants to the State Comptroller's Office and then distributed to the Town on a monthly basis.

Bartonville Crime Control and Prevention District – ¼ cent of the sales tax goes to fund public safety operations in the Town of Bartonville.

Municipal Court Security Fee - This fee is the collection of \$3 from defendants convicted of a misdemeanor offense. Funds can only be used for purposes that provide security for the operations of the municipal court. Projections are based on traffic citation estimates.

Municipal Court Technology Fee - This fee is the collection of \$4 from defendants convicted of a misdemeanor offense. Funds can only be used for the purpose that provides or maintain technological enhancements for the operation of the municipal court. Projections are based on traffic citation estimates.

BUDGETARY SYSTEM AND PROCESS

The Texas Local Government Code required the Budget Officer to prepare a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year. Per state law, the Mayor of a municipality serves as the budget officer for the governing body. The budget officer shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes made for the preceding year. The budget must show as definitely as possible each of the projects for which expenditures are set up in the budget and the estimated amount of money carried in the budget for each project.

The budget must contain a complete financial stat of the municipality that shows:

1. The outstanding obligations of the municipality;
2. The cash on hand to the credit of each fund;
3. The funds received from all sources during the preceding year;
4. The funds available from all sources during the ensuing year;
5. The estimated revenue available to cover the proposed budget; and
6. The estimated tax rate required to cover proposed budget.

As part of the general government budget presentation, there is also a simultaneous preparation of a budget for the Bartonville Community Development Corporations (Type B). Due to their separate legal status, the respective board must approve their budget, which is then sent to the Town Council for final approval and appropriation.

Following adoption of the budget by the Town Council, the Town Administrator and department heads monitor expenditures and revenues throughout the year to ensure that the integrity of the budget is maintained.



Lantana Town Center's Financial Impact on Bartonville

The Lantana Town Center (LTC) property located at the Northwest Corner FM 407 and Jeter Road, was originally part of Lantana in unincorporated Denton County's Fresh Water Supply District Nos. 6 and 7 (DCFWDs), which was not in the Town of Bartonville's town limits.

In 1999 the property was purchased to develop a major retail center. In order to attract a major grocer, the Developer needed the area to have the ability to sell beer and wine. By State law, fresh water districts cannot conduct an election to legalize alcohol sales, therefore, the Developer approached the Town of Bartonville to annex the property and requested incentives (grants).

In 2006 the Town Council annexed the property and entered into two agreements with the Developer. A Development Agreement which allowed the DCFWDs to retain control over the architectural design, permitting, inspections and other aspects of development oversight regulation that existed prior to annexation and an Economic Development Agreement (also known as a 380 agreement) which provides annual grants to the Developer.

The 380 Agreement, in summary, provides annual grants to the Developer beginning in 2015 (for 90 years), as follows:

Property Tax Grant: A grant equal to 100 percent of the Town Property Tax actually paid, including personal property tax.

Sales Tax Grant - Phase I/II: A grant equal to 75 percent of the sales and use tax for the first 12 years. After 12 years, a grant equal to 50 percent of the sales and use tax.

Sales Tax Grant – Pad Sites: A grant equal to 50 percent of the sales and use tax.

Alcohol Beverage Tax Grant: A grant equal to 50 percent of any Alcoholic Beverage Tax.

Financial Impact per Calendar Year			
Calendar Year	LTC Sales Tax and Property Tax Revenue	Grants Paid to Developer	Net Benefit to Town
2015	\$130,214	-\$80,522	\$49,692
2016	\$306,862	-\$94,055	\$212,807
2017	\$441,467	-\$187,973	\$253,494
2018	\$421,219	-\$147,658	\$273,561
2019	\$465,269	-\$235,107	\$230,162
2020	\$505,665	-\$111,570	\$394,095
6 Year Total	\$2,270,696	-\$856,885	\$1,413,811

General Fund Allocation

Expenses

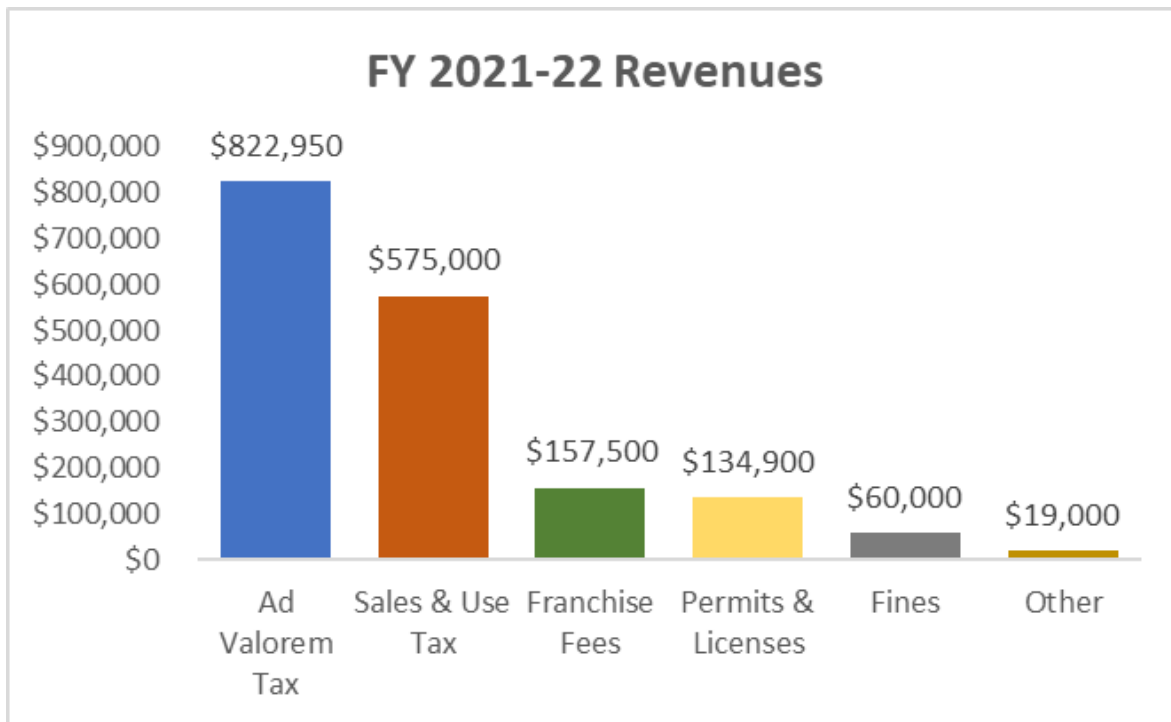
Transfers	\$405,711	22.93%
Police Admin & Personnel	\$656,618	37.11%
General Admin & Personnel	\$700,421	39.59%
Court	\$6,600	0.37%
FY 2021-22 Expenses	\$1,769,350	100.00%

*Note: General Admin & Personnel now includes contracted services and the Administrative Specialist/Municipal Court Clerk. The Court Clerk Position was historically under Court but transferred to General Admin.



Revenues

Ad Valorem Tax	\$822,950	46.51%
Sales & Use Tax	\$575,000	32.50%
Franchise Fees	\$157,500	8.90%
Permits & Licenses	\$134,900	7.62%
Fines	\$60,000	3.39%
Other	\$19,000	1.07%
FY 2021-22 Revenue	\$1,769,350	100.00%





Town of Bartonville
FY 2021-2020
Proposed Budget

08/17/21

General Fund Revenues - 100

Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed
100-4002	Ad Valorem Current O & M	Revenue	\$826,175.00	\$835,599.00	\$817,950.00
100-4003	Ad Valorem Pent & Int	Revenue	\$2,500.00	\$2,500.00	\$2,500.00
100-4010	Ad Valorem Delinquent	Revenue	\$2,500.00	\$2,500.00	\$2,500.00
100-4025	Sales Tax Revenue	Revenue	\$540,910.00	\$450,000.00	\$500,000.00
100-4041	Electric/Gas Franchise Fees	Revenue	\$110,000.00	\$110,000.00	\$110,000.00
100-4042	Telephone Franchise Fees	Revenue	\$27,500.00	\$22,000.00	\$15,000.00
100-4045	Solidwaste Franchise Fees	Revenue	\$20,195.00	\$16,000.00	\$20,000.00
100-4046	Water Franchise Fees	Revenue	\$12,500.00	\$12,500.00	\$12,500.00
100-4060	Mixed Beverage Allocation	Revenue	\$44,796.00	\$35,000.00	\$75,000.00
100-4065	Adminstration Services	Revenue	\$10,380.00	\$2,900.00	\$2,900.00
100-4090	General Revenue	Revenue	\$0.00	\$0.00	\$0.00
100-4101	Permits:Accessory Bldg Permit	Revenue	\$0.00	\$0.00	\$0.00
100-4102	Permits:BOA Application Fees	Revenue	\$2,250.00	\$900.00	\$1,800.00
100-4103	Permits:Business C of O Permits	Revenue	\$1,000.00	\$1,000.00	\$1,000.00
100-4104	Permits:Commercial Bldg Permits	Revenue	\$10,000.00	\$4,000.00	\$4,000.00
100-4105	Permits:Contractor Registration Fees	Revenue	\$4,000.00	\$4,000.00	\$6,000.00
100-4106	Permits:Culvert/Driveway Permit	Revenue	\$0.00	\$0.00	\$0.00
100-4107	Permits:Gas Well Inspection Fees	Revenue	\$29,200.00	\$29,200.00	\$29,200.00
100-4108	Permits:Health/Food Permits	Revenue	\$6,000.00	\$6,000.00	\$6,000.00
100-4109	Permits:Mobile/Utility/Other Permits	Revenue	\$0.00	\$0.00	\$0.00
100-4110	Permits:Oil/Gas Drilling Permit	Revenue	\$0.00	\$0.00	\$0.00
100-4111	Permits:Pool Permit Fees	Revenue	\$0.00	\$0.00	\$0.00
100-4112	Permits:Red Tag Fees	Revenue	\$500.00	\$500.00	\$500.00
100-4113	Permits:Remodel/Addition Permit	Revenue	\$0.00	\$0.00	\$0.00
100-4114	Permits:Residential Bldg Permits	Revenue	\$91,930.00	\$65,000.00	\$70,000.00
100-4115	Permits:ROW Permit/License	Revenue	\$0.00	\$0.00	\$0.00
100-4116	Permits:Royalties/Other Income	Revenue	\$0.00	\$0.00	\$0.00
100-4117	Permits:Septic Permit Fee	Revenue	\$6,000.00	\$6,000.00	\$6,000.00
100-4118	Permits:Sign or Tree Permits	Revenue	\$300.00	\$300.00	\$300.00
100-4119	Permits:Special Event/Race Permit	Revenue	\$50.00	\$50.00	\$50.00
100-4120	Permits:Truck Permit	Revenue	\$100.00	\$100.00	\$50.00
100-4121	Permits:Water Well/Sprinkler Permit	Revenue	\$0.00	\$0.00	\$0.00
100-4122	Permits:Zoning/Subdivision/DRC/Fees	Revenue	\$11,750.00	\$4,000.00	\$10,000.00
100-4130	Child Safety Collected	Revenue	\$2,000.00	\$2,000.00	\$2,000.00
100-4150	Municipal Court Fines	Revenue	\$60,000.00	\$60,000.00	\$60,000.00
100-4248	EDC Interest Earned	Revenue	\$0.00	\$0.00	\$0.00
100-4250	Interest Earned	Revenue	\$5,455.00	\$3,000.00	\$4,000.00
100-4725	Transfer from BCCPD	Revenue	\$0.00	\$0.00	\$0.00
100-4730	Transfer from BCDC	Revenue	\$5,000.00	\$10,000.00	\$10,000.00
100-4850	NSF Fees	Revenue	\$100.00	\$100.00	\$100.00
	Encumbered Funds Fiscal Year 19-20 Budget for Election	Revenue	-	\$12,500.00 -	
TOTAL			\$1,833,091.00	\$1,697,649.00	\$1,769,350.00

General Fund Expenses - 100

ADMINISTRATION						
Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed	
100-10-5002	Certification Wages	Expense	\$2,400.00	\$2,400.00	\$3,900.00	
100-10-5007	Overtime Wages	Expense	\$0.00	\$0.00	\$2,500.00	
100-10-5012	Administrator Salary	Expense	\$82,400.00	\$70,000.00	\$75,000.00	
100-10-5013	Town Secretary Salary	Expense	\$82,400.00	\$82,400.00	\$84,872.00	
100-10-5016	Admin Assistant Salary	Expense	\$11,700.00	\$0.00	\$52,000.00	
100-10-5018	Longevity Pay	Expense	\$780.00	\$828.00	\$870.00	
100-10-5019	Mileage Pay	Expense	\$2,000.00	\$2,000.00	\$2,000.00	
100-10-5020	Retirement - TMRS	Expense	\$26,184.00	\$24,242.00	\$33,403.00	
100-10-5023	FICA	Expense	\$3,000.00	\$3,000.00	\$3,129.00	
100-10-5025	Health and Dental	Expense	\$22,000.00	\$23,128.00	\$26,497.00	
100-10-5053	Advertisements and Notices	Expense	\$2,000.00	\$2,000.00	\$2,000.00	
100-10-5063	Animal Control	Expense	\$12,800.00	\$12,800.00	\$12,800.00	
100-10-5080	Appraisal District	Expense	\$6,000.00	\$6,000.00	\$6,000.00	
100-10-5082	Audit & Accounting Expense	Expense	\$4,750.00	\$4,250.00	\$6,000.00	
100-10-5102	Bank Service Charges	Expense	\$100.00	\$100.00	\$500.00	
100-10-5103	Banners and Signs	Expense	\$15,000.00	\$10,000.00	\$10,000.00	
100-10-5113	Building Inspections/Code Enforcement	Expense	\$30,000.00	\$30,000.00	\$40,000.00	
100-10-5128	Cell Phone Charges	Expense	\$1,200.00	\$1,200.00	\$1,200.00	
100-10-5140	Clean Up Day	Expense	\$10,000.00	\$10,000.00	\$10,000.00	
100-10-5142	Codification	Expense	\$2,700.00	\$2,700.00	\$2,700.00	
100-10-5147	Computer Software	Expense	\$26,000.00	\$27,500.00	\$27,500.00	
100-10-5157	Copier Lease/Supplies/Maint	Expense	\$5,000.00	\$5,000.00	\$5,000.00	
100-10-5158	Copier/Printing Expense and Supplies	Expense	\$2,500.00	\$2,500.00	\$2,500.00	
100-10-5161	County Filing Fees	Expense	\$0.00	\$0.00	\$0.00	
100-10-5162	County Tax Collection	Expense	\$3,000.00	\$3,000.00	\$3,000.00	
100-10-5207	Dues & Certs	Expense	\$2,400.00	\$2,400.00	\$2,400.00	
100-10-5226	Election Expense	Expense	\$12,500.00	\$25,000.00	\$12,500.00	
100-10-5230	Engineering/Surveying Services	Expense	\$20,000.00	\$20,000.00	\$40,000.00	
100-10-5275	Gas Well Inspections	Expense	\$24,750.00	\$24,750.00	\$24,750.00	
100-10-5337	Insurance - Property & Liability	Expense	\$5,500.00	\$5,665.00	\$4,750.00	
100-10-5381	Legal	Expense	\$63,581.00	\$60,000.00	\$100,000.00	
100-10-5404	Maintenance/Repair/Cleaning	Expense	\$20,000.00	\$20,000.00	\$20,000.00	
100-10-5405	Tree Trimming	Expense	\$3,000.00	\$3,000.00	\$3,000.00	
100-10-5406	Public Transportation	Expense	\$1,800.00	\$1,180.00	\$1,180.00	
100-10-5477	Office Supplies/Sm Ofc Equip	Expense	\$4,000.00	\$4,000.00	\$4,000.00	
100-10-5479	Operations and Supplies	Expense	\$4,000.00	\$4,000.00	\$4,000.00	
100-10-5513	Planning Services	Expense	\$10,000.00	\$10,000.00	\$25,000.00	
100-10-5514	Postage	Expense	\$3,000.00	\$3,000.00	\$3,000.00	
100-10-5537	Publications/Subscriptions	Expense	\$1,000.00	\$1,000.00	\$1,000.00	
100-10-5601	Records Management	Expense	\$6,000.00	\$6,000.00	\$6,000.00	
100-10-5630	Sanitarian & Health Inspections	Expense	\$10,000.00	\$10,000.00	\$10,000.00	
100-10-5703	TCEQ Fees	Expense	\$150.00	\$170.00	\$170.00	
100-10-5710	Town Meetings/Events	Expense	\$1,800.00	\$1,800.00	\$1,800.00	
100-10-5717	Travel & Training	Expense	\$5,000.00	\$5,000.00	\$6,000.00	
100-10-5718	Transfer to COVID-19 Fund	Expense	\$0.00	\$0.00	\$0.00	
100-10-5727	Utilities	Expense	\$17,500.00	\$17,500.00	\$17,500.00	
			\$569,895.00	\$549,513.00	\$700,421.00	

POLICE						
Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed	
100-20-5002	Certification Wages	Expense	\$8,500.00	\$8,500.00	\$9,000.00	
100-20-5003	Police Officer Wages	Expense	\$154,363.00	\$166,300.00	\$221,645.00	
100-20-5004	Sergeant	Expense	\$59,225.00	\$61,000.00	\$62,815.00	
100-20-5007	Overtime Wages	Expense	\$15,000.00	\$17,045.00	\$17,045.00	
100-20-5008	Vacation Buy Back	Expense	\$0.00	\$0.00	\$0.00	
100-20-5014	Police Chief Salary	Expense	\$77,250.00	\$81,000.00	\$83,430.00	
100-20-5018	Longevity Pay	Expense	\$1,278.00	\$1,878.00	\$1,332.00	
100-20-5020	Retirement - TMRS	Expense	\$47,894.00	\$50,944.00	\$60,249.00	
100-20-5023	FICA	Expense	\$5,000.00	\$5,023.00	\$5,491.00	
100-20-5025	Health and Dental	Expense	\$55,000.00	\$57,820.00	\$77,728.00	

100-20-5029	Workers Compensation	Expense	\$10,000.00	\$14,151.00	\$17,550.00
100-20-5030	Unemployment Benefits	Expense	\$0.00	\$0.00	\$0.00
100-20-5084	Auto Maint/Repair/CarWash	Expense	\$8,000.00	\$8,000.00	\$8,000.00
100-20-5128	Cell Phone Charges	Expense	\$4,200.00	\$4,800.00	\$4,900.00
100-20-5145	Computer Maintenance	Expense	\$15,000.00	\$18,000.00	\$45,800.00
100-20-5172	Criminal Invest & Background	Expense	\$2,000.00	\$2,000.00	\$2,000.00
100-20-5204	DCSO Communications Contract	Expense	\$5,399.00	\$5,267.00	\$6,025.00
100-20-5205	DCSO Support Contract	Expense	\$500.00	\$500.00	\$0.00
100-20-5208	Dues & Memberships	Expense	\$1,000.00	\$1,000.00	\$1,000.00
100-20-5264	Fuel & Lubricants	Expense	\$11,000.00	\$8,000.00	\$12,000.00
100-20-5334	Insurance - Auto	Expense	\$3,000.00	\$3,000.00	\$2,371.00
100-20-5336	Insurance - Police Liability	Expense	\$2,500.00	\$3,000.00	\$4,178.00
100-20-5337	Insurance - Property & Liability	Expense	\$2,000.00	\$2,000.00	\$2,059.00
100-20-5479	Operations and Supplies	Expense	\$4,000.00	\$4,000.00	\$4,000.00
100-20-5647	Small Equipment Purchase/Repair	Expense	\$2,500.00	\$2,500.00	\$2,500.00
100-20-5717	Travel & Training	Expense	\$1,000.00	\$1,000.00	\$2,000.00
100-20-5726	Uniform & Apparel Expense	Expense	\$3,500.00	\$3,500.00	\$3,500.00
			\$499,109.00	\$530,228.00	\$656,618.00

COURT					
Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed
100-30-5015	Court Clerk Salary	Expense	\$19,500.00	\$32,000.00	\$0.00
100-30-5020	Retirement - TMRS	Expense	\$3,054.00	\$4,925.00	\$0.00
100-30-5023	FICA	Expense	\$1,092.00	\$1,274.00	\$0.00
100-30-5421	Municipal Court Expenses	Expense	\$6,000.00	\$6,600.00	\$6,600.00
			\$29,646.00	\$44,799.00	\$6,600.00

TRANSFERS					
Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed
100-90-5713	Transfer to Street Fund	Expense	\$0.00	\$0.00	\$0.00
100-90-5714	Transfer to Reserve Fund	Expense	\$0.00	\$0.00	\$0.00
	Transfer to Economic Development Grants				
100-90-5720	(Lantana Town Center)	Expense	\$171,935.00	\$200,000.00	\$250,000.00
100-90-5721	Transfer to Vehicle/Equip Replacement Fund	Expense	\$16,400.00	\$16,400.00	\$21,600.00
100-90-5722	Transfer to I&S Fund	Expense	\$546,106.00	\$356,709.00	\$124,111.00
100-90-5780	Tax Note	Expense	\$0.00	\$0.00	\$0.00
100-90-5999	Transfers Out	Expense	\$0.00	\$0.00	\$0.00
	Transfer to CIP				\$10,000.00
			\$734,441.00	\$573,109.00	\$405,711.00
		TOTAL EXPENSES	\$1,833,091.00	\$1,697,649.00	\$1,769,350.00

RESERVE FUND - 150**FUND BALANCE****\$310,000.00****\$314,755.00****\$316,341.00**

Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed
150-4250	Interest Earned	Revenue	\$3,060.00	\$3,000.00	\$3,000.00
150-4740	Transfer From GF	Revenue	\$0.00	\$0.00	\$0.00
150-4999	Transfer In	Revenue	\$0.00	\$0.00	\$0.00
			\$3,060.00	\$3,000.00	\$3,000.00
150-90-5999	Transfers Out	Expense	\$0.00	\$0.00	\$0.00
			\$0.00	\$0.00	\$0.00

WASTEWATER FUND - 160**FUND BALANCE****\$7,500.00****\$12,103.00****\$10,657.00**

Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed
160-4065	Adminstration Services	Revenue	\$1,500.00	\$1,500.00	\$1,500.00
160-4250	Interest Earned	Revenue	\$30.00	\$30.00	\$30.00
160-4945	WW Treatment Income - BTC	Revenue	\$36,240.00	\$32,000.00	\$36,000.00
			\$37,770.00	\$33,530.00	\$37,530.00
160-10-5788	Waste Water:UTRWD Membership	Expense	\$0.00	\$0.00	\$0.00
160-10-5789	Waste Water:Maint & Repair	Expense	\$100.00	\$100.00	\$100.00
160-10-5790	Waste Water:Metering Station Utilities	Expense	\$688.00	\$688.00	\$300.00
160-10-5792	Waste Water:Treatment Expense - UTRWD	Expense	\$36,665.00	\$32,000.00	\$36,000.00
			\$37,453.00	\$32,788.00	\$36,400.00

STREET MAINTENANCE FUND - 170

FUND BALANCE			\$145,000.00	\$569,297.00	\$659,359.00
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Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed
170-4055	Street Sales Tax	Revenue	\$308,220.00	\$225,000.00	\$247,500.00
170-4100	Tax Note	Revenue	\$0.00	\$0.00	\$0.00
170-4250	Interest Earned	Revenue	\$11,470.00	\$7,500.00	\$2,000.00
170-4740	Transfer From GF	Revenue	\$0.00	\$0.00	\$0.00
170-4745	Transfer from CIP	Revenue	\$0.00	\$0.00	\$0.00
170-4925	FM ILA - Transfer to Street	Revenue	\$150,000.00	\$150,000.00	\$150,000.00
			\$469,690.00	\$382,500.00	\$399,500.00
170-40-5230	Engineering/Surveying Services	Expense	\$95,365.00	\$80,000.00	\$80,000.00
170-40-5875	2016 Street Improvement Project	Expense	\$0.00	\$0.00	\$0.00
170-40-5877	Street Maint/Rpr	Expense	\$91,850.00	\$80,000.00	\$100,000.00
170-40-5879	2019 Street Project	Expense	\$376,815.00	\$0.00	\$35,663.00
170-40-5880	20 Year Street Maint Plan	Expense	\$0.00	\$0.00	\$0.00
170-90-5722	Transfer to I&S Fund	Expense	\$317,475.00	\$0.00	\$0.00
170-90-5999	Transfers Out	Expense	\$0.00	\$0.00	\$0.00
			\$881,505.00	\$160,000.00	\$215,663.00

ECONOMIC DEVELOPMENT LIABILITY (LANTANA TOWN CENTER) FUND - 180

FUND BALANCE			\$7,500.00	\$42,217.00	\$181,798.00
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Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed
180-4999	Transfer In	Revenue	\$200,000.00	\$200,000.00	\$250,000.00
			\$200,000.00	\$200,000.00	\$250,000.00
180-11-5225	LTC Sales Tax Grants	Expense	\$115,000.00	\$115,000.00	\$115,000.00
180-11-5281	LTC Property Tax Grant	Expense	\$85,000.00	\$85,000.00	\$85,000.00
			\$200,000.00	\$200,000.00	\$200,000.00

INTEREST & SINKING (I&S) FUND - 200

FUND BALANCE			\$1,583,581.00	\$1,130,965.00	\$1,175,636.00
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Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed
200-4250	Interest Earned	Revenue	\$1,280.00	\$2,500.00	\$2,500.00
200-4740	Transfer From GF	Revenue	\$546,106.00	\$356,709.00	\$124,111.00
200-4741	Transfer from Street Fund	Revenue	\$317,475.00	\$0.00	\$0.00
			\$864,861.00	\$359,209.00	\$126,611.00
200-10-5702	Tax Note, Series 2015	Expense	\$117,174.00	\$0.00	\$0.00
200-10-5709	Tax Note, Series 2019	Expense	\$317,547.00	\$318,440.00	\$317,567.00
200-90-5999	Transfers Out	Expense	\$0.00	\$0.00	\$0.00
			\$434,721.00	\$318,440.00	\$317,567.00

COURT SECURITY FUND - 210

FUND BALANCE			\$2,600.00	\$4,280.00	\$6,578.00
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Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed
210-4158	Building Security Fees	Revenue	\$1,900.00	\$1,000.00	\$2,000.00
210-4999	Transfer In	Revenue	\$0.00	\$0.00	\$0.00
			\$1,900.00	\$1,000.00	\$2,000.00
210-30-5421	Municipal Court Expenses	Expense	\$375.00	\$375.00	\$375.00
210-30-5422	Court Building Security	Expense	\$625.00	\$625.00	\$660.00
210-30-6008	Equipment	Expense	\$0.00	\$0.00	\$0.00
210-90-5999	Transfers Out	Expense	\$0.00	\$0.00	\$0.00
			\$1,000.00	\$1,000.00	\$1,035.00

COURT TECHNOLOGY FUND - 220

FUND BALANCE			\$4,100.00	\$1,579.00	\$3,747.00
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Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed
220-4159	Court Technolgy Fee	Revenue	\$1,700.00	\$1,700.00	\$1,700.00
220-4999	Transfer In	Revenue	\$0.00	\$0.00	\$0.00
			\$1,700.00	\$1,700.00	\$1,700.00
220-30-5147	Computer Software	Expense	\$2,400.00	\$2,600.00	\$2,600.00
220-30-6010	Computer Hardware/Software	Expense	\$0.00	\$0.00	\$0.00
220-90-5999	Transfers Out	Expense	\$0.00	\$0.00	\$0.00
			\$2,400.00	\$2,600.00	\$2,600.00

CAPITAL IMPROVEMENT FUND - 300

FUND BALANCE			\$52,835.00	\$56,390.00	\$50,909.00
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Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed
300-4250	Interest Earned	Revenue	\$100.00	\$500.00	\$300.00
	Transfer from GF	Revenue			\$10,000.00
			\$100.00	\$500.00	\$10,300.00
300-10-6005	Building Improvements-Town Hall	Expense	\$5,000.00	\$5,000.00	\$15,000.00
300-10-6100	Capital Improvements	Expense	\$0.00	\$0.00	\$0.00
300-10-6200	Construction in Progress	Expense	\$0.00	\$0.00	\$0.00
300-10-6201	CIP Land Purchase/Engineering Expense	Expense	\$0.00	\$0.00	\$0.00
300-10-6203	CIP Miscellaneous Expense	Expense	\$0.00	\$0.00	\$0.00
300-10-6204	Capital Outlay-Equipment	Expense	\$0.00	\$0.00	\$0.00
300-90-5999	Transfers Out	Expense	\$0.00	\$0.00	\$0.00
			\$5,000.00	\$5,000.00	\$15,000.00

VEHICLE & EQUIPMENT REPLACEMENT FUND - 301

FUND BALANCE			\$44,000.00	\$40,058.00	\$52,082.00
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Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Proposed
301-4250	Interest Earned	Revenue	\$0.00	\$0.00	\$0.00
301-4705	Sale of Surplus	Revenue	\$0.00	\$0.00	\$0.00
301-4725	Transfer from BCCPD	Revenue	\$0.00	\$0.00	\$0.00
301-4740	Transfer From GF	Revenue	\$16,400.00	\$16,400.00	\$21,600.00
			\$16,400.00	\$16,400.00	\$21,600.00
301-10-5752	Vehicle Equipment	Expense	\$1,800.00	\$1,800.00	\$2,300.00
301-20-5752	Vehicle Equipment	Expense	\$0.00	\$1,800.00	\$60,300.00
301-90-5999	Transfers Out	Expense	\$0.00	\$0.00	\$0.00
			\$1,800.00	\$3,600.00	\$62,600.00

Transfer Breakdown

Vehicle Replacement	\$14,000.00
Server Replacement	\$3,000.00
Computer Replacement	\$4,600.00
Total	\$21,600.00

COVID FUND - 500

Account #	Description	Type	2019-2020 Amended	2020-2021 Adopted	2021-2022 Requested
	COVID Coronavirus-Relief-Fund (CRF) Grant				
500-4016	Funds	Revenue	\$0.00	\$0.00	\$0.00
500-4740	Transfer From GF	Revenue	\$95,205.00		\$0.00
	Balance		\$95,205.00		\$4,600.00
500-50-5551	Communication (2A)	Expense	\$10,832.25	\$8,000.00	\$100.00
500-50-5552	Medical/Protective (2B)	Expense	\$1,900.19	\$2,500.00	\$0.00
500-50-5553	Disinfection (2C)	Expense	\$835.53	\$3,900.00	\$0.00
500-50-5554	Technical Assistance (2D)	Expense	\$4,310.79	\$3,500.00	\$4,500.00
500-50-5555	Public Safety Measures (2E)	Expense	\$489.88	\$1,500.00	\$0.00
500-51-5557	Telework (4C)	Expense	\$4,148.89	\$4,073.00	\$0.00
500-52-5556	Police Salaries (3)	Expense	\$5,000.00	\$10,000.00	\$0.00
500-53-5559	Business Grants/Economic Support (5A)	Expense	\$6,783.50	\$20,216.00	\$0.00
500-54-5558	Sick/Medical (4D)	Expense	\$841.40	\$14,850.00	\$0.00
500-90-5999	Transfers Out	Expense	\$0.00	\$0.00	\$0.00
			\$35,142.43	\$68,539.00	\$4,600.00