

# City Of Hamilton, Texas



## **Called Council Meeting Packet**

**August 6, 2020**

**6:00 PM**

**200 E. Main Street**

**Hamilton, TX 76531**

**NOTICE OF REGULAR MEETING  
OF THE GOVERNING BODY OF THE  
CITY OF HAMILTON, TEXAS  
AUGUST 6, 2020**

Notice is hereby given that a regular Council Meeting of the Governing Body of the City of Hamilton, Texas will be held on the 6th day of August, 2020 at 6:00 p.m. in City Hall, 200 East Main, Hamilton, Texas, concerning the following matters.

The City Council meeting will be open to the public. To allow for remote participation, people may view and listen to the meeting live via Zoom or Facebook. Citizens may also provide a citizen's presentation and address the council via Zoom connection. Instructions will be given during the meeting about how to address the Council. Sign in prior to the meeting date from your computer, tablet or smartphone: <https://tinyurl.com/y6tgbwrn>

**Item No. I:** Call Meeting to Order.

1. Opening Prayer
2. Pledge of Allegiance

**Item No. II:** Public Comments.

The City Council invites persons with comments on any agenda item to briefly address the Council. In addition, any member of the public can briefly address the Council on items not on the agenda for the limited purpose of determining whether the matter should be referred to staff for study and/or placed on a future agenda. State law prohibits the City Council from considering, discussing or taking any action on any item not listed on the posted agenda. This is a privilege granted by the City Council. Please keep your comments limited to three minutes or less. Citizens desiring to make public comments will need to log into the meeting via Zoom.

**Item No. III:** Agenda Deliberations.

1. Presentation by Chris Ekrut of NewGen Strategies & Solutions, LLC in Regard to the Study of Water and Sewer Rates.
2. Consideration and/or Action of Resolution Calling for Public Hearing on the Proposed 2020-2021 Fiscal Year Budget.
3. Consideration and/or Action Calling for Notification of Public Hearing on the Proposed Property Tax Rate.
4. Budget Workshop – Discuss Finalization of the proposed 2020-2021 City Budget.

The Following Items are for informational Purposes Only.  
City Administrator's Report:

## Upper Leon Water Rate Increase

**Item No. VI:** Future Agenda Items

**Item No. VII:** Adjourn Regular Meeting

The City of Hamilton reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.086 (Economic Development).

I, the undersigned authority, do hereby certify that the above notice of meeting of the Governing Body of the City of Hamilton, Texas is a true and correct copy of said notice posted at City Hall of said City of Hamilton, Texas a place convenient and readily accessible to the General Public at all times, and said notice was posted August 3, 2020 at or before 4:30 p.m. The City of Hamilton encourages all citizens to attend via Zoom or Facebook.

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Misty Boatwright, City Secretary

City Hall is accessible to the disabled. Disabled individuals requiring a reasonable accommodation must submit a request 48 hours prior to the meeting to the City Administrator. Please call 254-386-8116.



Agenda Item #1

For Council Action  
August 6, 2020

To: Honorable Mayor and City Council  
From: Ryan Polster, City Administrator

**Subject:** Presentation by Chris Ekrut of NewGen Strategies & Solutions, LLC in  
Regard to the Study of Water and Sewer Rates.

**Background:** Water rates were last analyzed by a professional company in 2007. City Staff researched and studies water rates in 2017. The Ordinance in place now is to pass the increases in water cost through from Upper Leon to the end user with no adjustment for increasing costs and City of Hamilton expenses. If the Council were to consider raising rates to help with rising costs, the best thing to do would be to have a professional company and engineers analyze and suggest a new rate that would be fair to all our customers.

**Recommendation:** No Action

Mr. Chris Ekrut currently serves as Chief Financial Officer for NewGen Strategies and Solutions as well as a Director in the Firm's Environmental Practice. Mr. Ekrut has been providing consulting services since 2004, with the majority of his client-related projects focused on the pricing of services and developing rates and fees for utility systems.

Mr. Ekrut is a recognized expert witness, having filed testimony regarding cost of service and rate design, as well as providing litigation support and regulatory filing assistance before rate regulatory agencies. He has conducted a significant number of wholesale and retail water and wastewater rate studies, developed water, wastewater, and stormwater rate and fee models, and assisted in negotiations and/or litigation involving a number of wholesale water or wastewater contracts. He also serves as an instructor for the national "Fundamentals of Water Cost of Service and Rate Design" class sponsored by EUCL.

His previous experience includes time with R.W. Beck, Inc. as a staff consultant and with J. Stowe & Co. (now NewGen) as a senior consultant and manager.

## **EDUCATION**

- Master of Public Administration, University of North Texas
- Bachelor of Arts in Public Administration, West Texas A&M University

## **EXPERIENCE**

During his career, Mr. Ekrut has assisted in conducting a variety of engagements for water, wastewater, drainage, solid waste, electric, and natural gas utilities. A sampling of Mr. Ekrut's experience is included below. Clients marked with an asterisk indicate multiple projects were performed for that client within that category of service.

### **Utility Business Plans**

- City of Blue Mound, Texas
- City of Gainesville, Texas
- Town of Prosper, Texas

### **Operations and Management Reviews**

- Lower Colorado River Authority's Water and Wastewater Service Unit
- Brownsville Public Utilities Board

### **System Valuations**

- City of Blue Mound, Texas
- City of Oak Point, Texas
- City of Southmayd, Texas
- City of Tyler, Texas
- Mustang Special Utility District
- Town of Lakeside, Texas

### **Indirect Cost Allocation Studies**

- City of Brenham, Texas
- North Texas Municipal Water District \*
- City of Terrell, Texas \*

# Chris D. Ekrut

Chief Financial Officer

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## Wholesale and/or Retail Water, Reclaimed Water, Wastewater, and Drainage Cost of Service and Rate Design Studies

- Town of Addison, Texas
- City of Aledo, Texas \*
- Town of Argyle, Texas
- City of Amarillo, Texas
- City of Bastrop, Texas \*
- City of Bellaire, Texas
- City of Blue Mound, Texas \*
- City of Bonham, Texas \*
- City of Brenham, Texas \*
- City of Burkburnett, Texas \*
- City of Burnet, Texas \*
- Canyon Regional Water Authority \*
- City of Cedar Park, Texas
- City of Celina, Texas
- City of Cisco, Texas
- City of Coleman, Texas
- City of Colleyville, Texas
- Double Diamond Utilities Co. \*
- City of Eunice, New Mexico
- City of Farmersville, Texas \*
- City of Forest Hill, Texas \*
- City of Forney, Texas
- City of Gainesville, Texas \*
- City of Gatesville, Texas \*
- City of Garland, Texas \*
- City of Glenn Heights, Texas \*
- City of Graham, Texas
- City of Grapevine, Texas \*
- City of Irving, Texas
- City of Jacksonville, Texas
- Johnson County Special Utility District \*
- City of Justin, Texas
- City of Killeen, Texas \*
- Town of Lakeside, Texas \*
- City of Lancaster, Texas \*
- City of League City, Texas
- City of Lewisville, Texas \*
- City of Liberty Hill, Texas
- City of Lubbock, Texas
- City of McGregor, Texas \*
- City of Mabank, Texas
- City of Mansfield, Texas \*
- Marilee Special Utility District \*
- City of Mexia, Texas
- City of Mineral Wells, Texas \*
- City of Murphy, Texas
- Mustang Special Utility District
- MSEC Enterprises
- Navajo Tribal Utility Authority
- North Texas Municipal Water District
- Nueces County Water Control and Improvement District No. 3
- City of Odessa \*
- City of Paris, Texas \*
- Parker Special Utility District
- Pillan Income Asset Management
- Pittsburgh Water and Sewer Authority
- City of Portland, Texas
- Possum Kingdom Water Supply Corporation
- Town of Prosper, Texas \*
- Quadvest
- Riverbend Water Resources District
- City of Roanoke, Texas \*
- City of Sanger, Texas
- City of Seagoville, Texas \*
- South Texas Water Authority \*
- City of Stamford, Texas
- City of Terrell, Texas \*
- City of Thornton, Colorado
- Trophy Club Municipal Utility District No. 1 \*
- City of Tyler, Texas \*
- City of Waco, Texas \*
- City of Weatherford, Texas \*
- West Wise Special Utility District
- City of Willow Park, Texas \*
- City of Wolfforth, Texas \*

## **Service Area Valuations / Appraisals**

- Aquilla Water Supply Corporation
- Double Diamond Utilities \*
- Green Valley Special Utility District
- Guadalupe-Blanco River Authority
- Johnson County Special Utility District
- MSEC Enterprises
- Mustang Special Utility District \*
- City of Tyler, Texas
- City of Waco, Texas
- Additional appraisals for private individuals

## **Feasibility Studies / Rate Impact of Engineering Recommendations / Peer Review**

- Ector County Special Utility District
- City of Forney, Texas
- City of Garland, Texas \*
- North Texas Municipal Water District
- McLennan County, Texas
- City of Odessa, Texas
- Town of Palm Beach, Florida (*Electric Study*)
- Upper Trinity Regional Water District
- City of Waco, Texas \*

## **Litigation Support**

Provided litigation support, directly or as a subcontractor, to the following entities.

- BASF Corporation
- Double Diamond Utilities \*
- MSEC Enterprises
- North Texas Municipal Water District
- Office of Public Utility Counsel \*
- Rock Creek Water Supply Corporation
- Texas RioGrande Legal Aid
- West Wise Special Utility District

## **Rulemaking Regulatory Support**

Provided Expert Assistance to Office of Public Utility Counsel (OPUC) for the following PUC Rulemaking Projects.

- PUC Project No. 43871
- PUC Project No. 43876
- PUC Project No. 43967
- PUC Project No. 44462
- PUC Project No. 44706
- PUC Project No. 45111
- PUC Project No. 45113
- PUC Project No. 45118
- PUC Project No. 45758

## **General Fund Studies**

- City of Arlington, Texas (Oil/Gas Well Emergency Fee)
- City of Bonham, Texas (Ambulance Service Fee, Street Maintenance Fee)
- City of Burkburnett, Texas (Planning and Development Fees)
- City of Killeen, Texas (Street Maintenance Fee)
- City of New Braunfels, Texas (Planning and Development / Community Service Fees)

# Chris D. Ekrut

Chief Financial Officer

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## Solid Waste Experience

- Assisted in conducting a Municipal Solid Waste Operations Study for the City of Denton, Texas.
- Assisted in conducting an Alternative Feasibility Study for the City of Peoria, Arizona.
- Assisted Siemens Energy and Environmental Services in conducting a detailed Waste Shed Analysis of the DFW Metroplex in support of a new, environmentally friendly waste processing technology.
- Assisted in conducting a Mixed Recycling Facility (MRF) Study for the North Central Texas Council of Governments.

## Electric Utility Experience

- City of Austin, Texas
- City of Bastrop, Texas
- City of Brenham, Texas
- City of Burnet, Texas
- Garland Power & Light
- City of Liberty, Texas
- City of Sanger, Texas

## Impact Fee / Capital Recovery Experience

Mr. Ekrut has assisted in the development of Water, Wastewater, and/or Roadway Impact Fees for the following clients.

- City of Bastrop, Texas \*
- City of Burnet, Texas \*
- City of College Station, Texas
- City of Denton, Texas \*
- City of Flower Mound, Texas \*
- City of Frisco, Texas \*
- City of Ft. Worth, Texas \*
- City of Galveston, Texas
- City of Garland, Texas
- City of Glenn Heights, Texas
- City of League City, Texas
- City of McKinney, Texas \*
- City of Mesquite, Texas
- Nueces County Water Control and Improvement District No. 4
- Parker County Special Utility District
- City of Willow Park, Texas

## Franchise Fee Experience

- Assisted in conducting reviews of the franchise fee payments made by Charter Communications to the Cities of Rockwall and Denton, Texas.
- Assisted in conducting reviews of the franchise fee payments made by Oncor to a coalition of Cities within the State of Texas.
- Assisted in conducting franchise fee reviews of gas and electric providers in Fayette County, Kentucky.

## **Gas Utility Experience**

- Assisted the City of Brenham, Texas in analyzing and amending their Gas Cost Adjustment Factor.
- Provided litigation support in Texas Railroad Commission Docket No. 9670 – Petition for De Novo Review of the Reduction of the Gas Utility Rates of ATMOS Energy Corp., Mid – Tex Division.

## **Publications and Presentations**

- “Allocating the Costs of Population Growth in Wholesale Water Contracts,” Texas Water Law Conference, January 2007
- “Business Planning and its Benefits to Municipal Utilities,” American Water Works Association, Texas Section, 2008
- “Plan Your Work and Work Your Plan: The Benefits of Municipal Utility Business Planning,” Texas Town & City, October 2009
- “Strategies for Pricing Direct Water Reuse,” Texas Water Conservation Association, March 2013
- “Utility Management and Revenue Considerations,” New and Emerging City Manager Roundtable and New and Emerging Finance Director Roundtable; North Central Texas Council of Governments; 2014, 2015, 2016, 2017, and 2018
- “Texas Water Development Board Water Conversation Best Management Practices Model: Estimating Water Conservation Savings for New Annual Reporting Requirements,” Texas Water Conservation Association, March 2014
- “When in Drought! Utility Ratemaking 101,” Government Finance Officers Association of Texas, April 2014
- “Aledo, Texas – How a Small City Overcame a Capital Improvement Giant,” American Water Works Association, Utility Management Conference, January 2015
- “To the PUC . . . and Beyond!,” Government Finance Officers Association of Texas, Pre-Conference, November 2015
- “Getting a Good Opinion: The Importance of Financial Policies and the Impact on a Utility’s Credit Rating” American Water Works Association, Texas Section, April 2016
- “Legislative and Regulatory Update for Water and Wastewater Utilities,” Government Finance Officers Association of Texas, Panhandle Chapter, July 2016
- “That’ll Be the Day that Water Rates Change in Lubbock,” American Water Works Association, Texas Section, April 2018
- “Decimated by Data – Common Utility Billing Mistakes and the Impact on Water and Sewer Utilities,” American Water Works Association, Texas Section, April 2018
- “When, Water, Where, and Why – The Importance of Rate Studies in Utility Management,” American Water Works Association, Texas Section, April 2019

**Corporate Record of Testimony Submitted by Chris Ekru**

<b>Utility</b>	<b>Proceeding</b>	<b>Subject of Testimony</b>	<b>Before</b>	<b>Client</b>	<b>Date</b>
1. Double Diamond Utilities	SOAH Docket No. 582-09-4288	Water Cost of Service and Rate Design	Texas Commission on Environmental Quality	Double Diamond Utilities	2010
2. Double Diamond Utilities	SOAH Docket No. 582-09-6112	Wastewater Cost of Service and Rate Design	Texas Commission on Environmental Quality	Double Diamond Utilities	2010
3. City of Arlington	Cause No. 153-259190-12	Municipal Fee Determination	Tarrant County District Court, 153 <sup>rd</sup> Judicial District	City of Arlington, Texas	2013
4. Double Diamond Utilities	PUC Docket No. 42919	Water and Wastewater Cost of Service and Rate Design / Settlement Terms and Conditions	Public Utility Commission of Texas	Double Diamond Utilities	2014
5. Quadvest, LP	PUC Docket No. 44809	Review and Adjustments to Water Rate/Tariff Change	Public Utility Commission of Texas	Office of Public Utility Counsel	2016
6. Trophy Club Municipal Utility District No. 1	PUC Docket No. 45231	Water and Wastewater Cost of Service and Rate Design / Support of Rate Action on Appeal	Public Utility Commission of Texas	Trophy Club Municipal Utility District No. 1	2016
7. Monarch Utilities I, LP	PUC Docket No. 45570	Review and Adjustments to Water and Wastewater Rate/Tariff Change	Public Utility Commission of Texas	Office of Public Utility Counsel	2016
8. Double Diamond Properties Construction	PUC Docket No. 46247	Water Cost of Service and Rate Design / Settlement Terms and Conditions	Public Utility Commission of Texas	Double Diamond Properties Construction	2016
9. Liberty Utilities	PUC Docket No. 46256	Review and Adjustments to Wastewater Rate/Tariff Change / Appeal of Rate Denial by City of Tyler	Public Utility Commission of Texas	City of Tyler, Texas	2017
10. Custom Water Company	PUC Docket No. 46670	Water Cost of Service and Rate Design	Public Utility Commission of Texas	Custom Water Company	2017
11. North Texas Municipal Water District	PUC Docket No. 46662	Public Interest	Public Utility Commission of Texas	North Texas Municipal Water District	2018
12. Liberty Silverleaf	PUC Docket No. 47976	Review and Adjustments to Water and Wastewater Cost of Service and Rates / Tariff Change	Public Utility Commission of Texas	Office of Public Utility Counsel	2018
13. Indiana American Water Company	IURC Cause No. 45142	Cost of Service and Revenue Requirements specific to Sale for Resale Customers	Indiana Utility Regulatory Commission	Towns of Schererville and Whiteland	2019
14. City of Forney	PUC Docket no. 47814	Public Interest	Public Utility Commission of Texas	City of Forney, Texas	2019
15. Kendall West Utility, LLC	PUC Docket No. 49887	Review and Adjustments to Water Rate/Tariff Change	Public Utility Commission of Texas	Office of Public Utility Counsel	2020
16. Undine Texas	PUC Docket No. 50200	Review and Adjustments to Water and Wastewater Cost of Service and Rates / Tariff Change	Public Utility Commission of Texas	Office of Public Utility Counsel	2020

**Corporate Record of Testimony Submitted by Chris Ekrut**



August 6, 2020

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## CITY OF HAMILTON, TEXAS WATER AND WASTEWATER RATE STUDY SERVICES



# FIRM AND PROJECT TEAM

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# NEWGEN STRATEGIES AND SOLUTIONS (NEWGEN)

Management and economic consulting company specializing in municipalities and municipal utilities.



NewGen applies our expertise and delivers high impact solutions through our diverse and integrated market perspectives, resulting in effective decision-making and implementation



# KEY MARKETS AND SERVICES

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## Markets:

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- Water/Wastewater
- Storm Water Drainage Utility
- Solid Waste
- Impact Fees
- Electricity
- Gas
- Cable/Fiber
- General Governmental

## Services:

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- Asset Appraisals and Valuations
- Billing System Audit Reviews
- Contract Negotiations
- Cost of Service and Rate Design
- Expert Testimony
- Feasibility
- Financial Planning
- General Fund Services
- Management Audits
- Market Research
- Organizational Health
- Stakeholder Engagement
- Strategic Planning
- Sustainability

# BROAD AND DIVERSE WATER/WW CLIENT BASE

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## **Strategic Focus**

- Focus on Council goals and objectives
- Not just a number crunching exercise

## **Who is NewGen?**

- NewGen consultants are dedicated to our clients' missions and recognized as experts in our respective fields of service

# WHAT WE OFFER HAMILTON

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## **Real Municipal Understanding**

- Project Team includes former Finance Director for Town of Prosper, Texas
- Communicating to Council, creating budgets and funding strategies, issuing debt, planning project draw schedules, billing and customer interactions, etc.

## **Extensive Texas Experience**

- Project Team possesses significant experience in municipal rate-making centered in Texas
- Recognized experts in utility rate-making by TCEQ/PUC
- Understanding of issues unique to Texas

# PROJECT MANAGER

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Chris Ekrut

*Director*

*Chief Financial  
Officer*

- Over 16 years' experience in providing management and rate consulting.
- Recognized Expert in Wholesale and Retail Ratemaking both in Texas and other state agencies.
- Prepared and testified in support of rate applications before regulatory agencies.
- Serves as instructor for national Fundamentals of Water Rate-making Classes.
- Assisted Office of Public Utility Counsel in developing and reviewing rules that govern water rates at PUCT.

QUALITY  
CONTROL /  
QUALITY  
ASSURANCE

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Matthew Garrett,  
MBA, CGFO, CPM  
*Director*

- Over 17 years' public sector experience
  - 6 of those years in Consulting
  - Conducted a variety of cost of service and revenue recovery studies
- Serves as instructor for GFOAT and Council of Government Fundamentals of Water Rate-making classes
- Assisted in financial methodology and testimony support of rate applications, CCN matters and reservoir creation, and before regulatory agencies

# PROJECT ANALYTICS TEAM

## Core Team

Additional Analysts,  
Consultants, and  
Administrative Staff  
Available as Needed

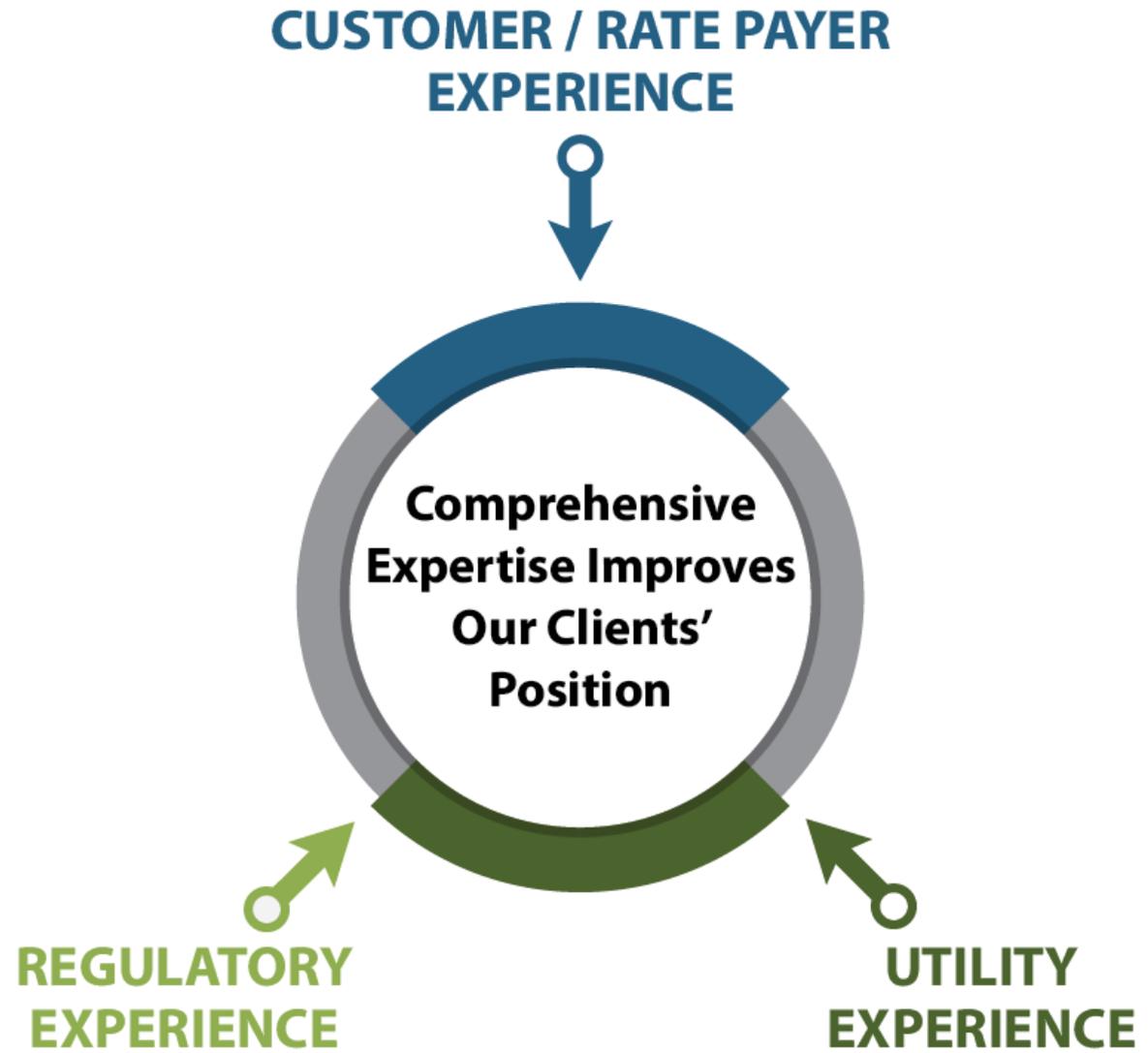
- **Kim Bostick – Analyst**

- Bachelor of Business Administration, Texas A&M University
- Has provided a variety of services to water utilities, including wholesale and retail cost-of-service and rate design studies, impact fee design, economic feasibility, CCN evaluations, and litigation support

- **Megan Kirkland – Analyst**

- Bachelor of Science in Petroleum Engineering, Texas A&M University
- Performs financial modeling, financial analysis, and data mining for a wide range of client needs

COMPREHENSIVE  
PERSPECTIVE



# UNDERSTANDING OF ENGAGEMENT

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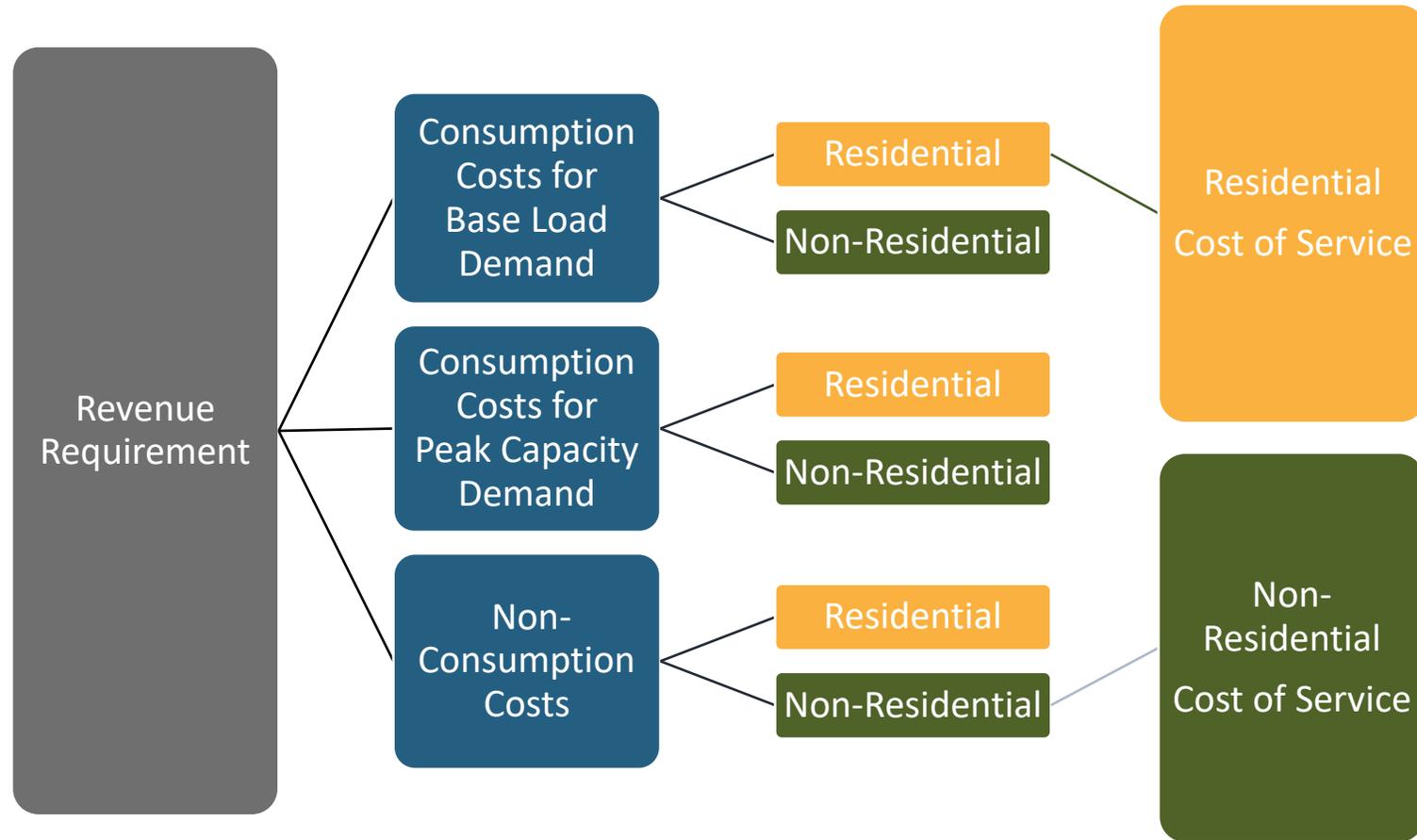
# WHAT IS A COST OF SERVICE STUDY?

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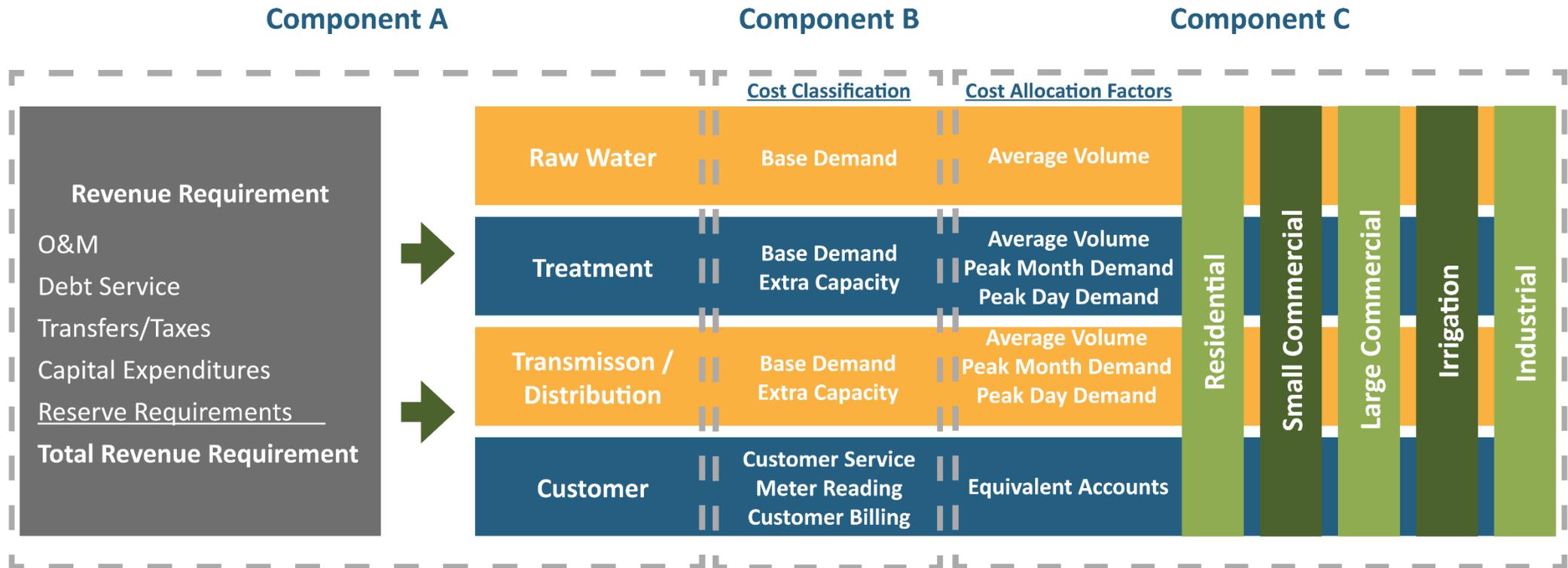
- An analysis to equitably allocate the revenue requirements to the various customer classes of service to the utility
- Do cost differences exist between the types of customers served?
  - Facility requirements
  - Usage characteristics
- Cost of Service is one factor
  - Other goals and objectives apply as well



# COST OF SERVICE GOAL (SIMPLIFIED)



# COST OF SERVICE – WATER



Note: For illustrative purposes only. Functions and allocators may change to align with utility operations/services.

## WHY NEWGEN?

- We are a national firm whose **local** consultants have many years of utility experience in Texas cities.
- Our experienced project team is available to work closely with staff as needed and meet your timetable.
- We aren't just focused on a rate; we look beyond the math to implementation and customer impacts.
- Our clients tend to stay with us for the long term for our responsive, reasonable approach, knowing they can rely on us for quality work products.
- **We want to work for Hamilton!**



**THANK YOU FOR YOUR TIME!**

**NEWGEN STRATEGIES AND SOLUTIONS  
275 W. CAMPBELL ROAD, SUITE 440  
RICHARDSON, TEXAS 75080**

**CHRIS EKRU, DIRECTOR / CFO**  
972-232-2234  
[CEKRUT@NEWGENSTRATEGIES.NET](mailto:CEKRUT@NEWGENSTRATEGIES.NET)

**MATTHEW GARRETT, DIRECTOR**  
972-675-7699  
[MGARRETT@NEWGENSTRATEGIES.NET](mailto:MGARRETT@NEWGENSTRATEGIES.NET)



Agenda Item #2

For Council Action  
August 6, 2020

**To:** Honorable Mayor and City Council  
**From:** Ryan W. Polster, City Administrator

**Subject:** Consideration and/or Action of Resolution Calling for Public Hearing on the Proposed 2020 - 2021 Fiscal Year Budget.

**Background:** City Council must call a public hearing.

**Recommendation:** Council approve resolution.

**CITY OF HAMILTON**

**RESOLUTION # 34-20**

**A RESOLUTION OF THE HAMILTON CITY COUNCIL GIVING PUBLIC NOTICE OF DATE, TIME AND PLACE OF PUBLIC HEARING ON THE 2020-2021 PROPOSED BUDGET**

**WHEREAS**, the City Council must publish notice of the public hearing in at least one newspaper of general circulation in the county in which the municipality is located. This notice shall be published at least 10 days before the day of the hearing but not more than 30 days before the day of the hearing; and

**WHEREAS**, the notice must be in conformity with the Open Meetings Act; and

**WHEREAS**, the City Council of the City of Hamilton, Texas will call a public hearing on the proposed budget on a date at least 15 days after the date of filing with the municipal clerk and prior to the date the City Council will pass the tax levy ordinance.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HAMILTON, TEXAS:**

That this resolution be adopted calling for a Public Hearing on the 2020-2021 Proposed Budget for August 27, 2020, 6:00 p.m. at City Hall, 200 East Main, Hamilton, Texas

DULY PASSED BY THE CITY COUNCIL OF THE CITY OF HAMILTON, TEXAS on this 6<sup>th</sup> day of August, 2020.

THE CITY OF HAMILTON, TEXAS

By: \_\_\_\_\_  
Jim McInnis, Mayor

ATTESTED:

BY: \_\_\_\_\_  
Misty Boatwright, City Secretary



Agenda Item # 3

For Council Action  
August 6, 2020

**To:** Honorable Mayor and City Council  
**From:** Ryan W. Polster, City Administrator

**Subject:** Consideration and/or Action Calling for Notification of Public Hearing on the Proposed Property Tax Rate.

**Background:** The notice of tax rate public hearing must be published on the proposed property tax rate continuously for at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate. The City Council must propose the tax rate.

**Recommendation:** Council approve the public hearing date.



## MEMORANDUM

To: Members of the City Council

From: Ryan W. Polster, City Administrator

Date: August 6, 2020

Subject: Resolution announcing a proposed tax rate of \$0.6024 per \$100 of valuation and voting to place an action item to adopt the tax rate on a future Council agenda

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When a proposed tax rate exceeds the rollback tax rate or the effective tax rate, whichever is lower, the City Council must take certain actions as required by the Texas Tax Code. The City's proposed tax rate for the 2020 Budget exceeds the effective tax rate, but is below the voter-approval rate.

The tax rates are as follows:

- Proposed 2020 Tax Rate for 2020-21 Budget: \$0.6024/\$100 Valuation
- Effective Tax Rate: \$0.5821  
This is the total tax rate needed to raise the same amount of property tax revenue for the City of Hamilton from the same properties in both the 2019 tax year and the 2020 tax year.
- Voter-Approval Rate: \$0.6024  
The voter-approval rate is the highest tax rate that the City of Hamilton may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the voter-approval rate.

If this Resolution passes, then the Council must schedule two Public Hearings on the tax rate and tax increase. The Resolution following this agenda item will schedule the Public Hearings.

# NOTICE OF 2020 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF HAMILTON

A tax rate of \$0.6024 per \$100 valuation has been proposed for adoption by the governing body of City of Hamilton. This rate exceeds the lower of the effective or voter-approval tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

PROPOSED TAX RATE	\$0.6024	per \$100
PRECEDING YEAR'S TAX RATE	\$0.5852	per \$100
EFFECTIVE TAX RATE	\$0.5821	per \$100
VOTER-APPROVAL TAX RATE	\$0.6024	per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for City of Hamilton from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that City of Hamilton may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the voter-approval rate.

## YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$(\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Richard Petree  
Chief Appraiser  
Hamilton County Appraisal District  
119 E. Henry Street  
Hamilton, Texas 76531

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: August 27, 2020 at 6:00 pm at City of Hamilton, 200 E. Main, Hamilton, Texas 76531.

Second Hearing: September 10, 2020 at 6:00 pm at City of Hamilton, 200 E. Main, Hamilton, Texas 76531.

**RESOLUTION NO. 35-20**

**A RESOLUTION OF THE COUNCIL OF THE CITY OF HAMILTON, TEXAS  
ANNOUNCING A PROPOSED TAX RATE OF \$0.6024 PER \$100 VALUATION AND  
VOTING TO PLACE AN ACTION ITEM TO ADOPT THE TAX RATE ON A FUTURE  
COUNCIL AGENDA**

**WHEREAS**, the Tax Code of the State of Texas requires the governing body to announce a tax rate and schedule and announce the date and time to adopt a tax rate if the tax rate exceeds the effective tax rate or voter-approval rate, whichever is lower; and,

**WHEREAS**, the Council of the City of Hamilton proposes to adopt a tax rate of \$0.6024 per \$100 valuation for the City's 2020-21 Budget which exceeds the effective tax rate; and,

**WHEREAS**, since the proposed tax rate will exceed the effective tax rate; now, therefore

**BE IT RESOLVED BY THE COUNCIL OF THE CITY OF HAMILTON, TEXAS:**  
That the City Council will on August 27, 2020 at 6:00 p.m. and September 10, 2020 at 6:00 p.m. in the City Council Chambers, Hamilton City Hall, 200 E. Main Street adopt the proposed tax rate of \$0.6024 per \$ 100 of valuation for the City's 2020-21 Budget for the fiscal period October 1, 2020 through September 30, 2021.

**PASSED, APPROVED, AND ADOPTED** this 6<sup>th</sup> day of August, 2020.

\_\_\_\_\_  
Jim McInnis, Mayor

ATTESTED TO BY:

\_\_\_\_\_  
Misty Boatwright, City Secretary



Agenda Item #4  
Council Action  
August 6, 2020

To: Honorable Mayor and City Council  
From: Ryan Polster, City Administrator

**Subject:** Workshop for the proposed 2020-21 City Budget

**Background:** As Chief Administrative Officer, a primary duty of the City Administrator is to prepare and propose to the City Council a financial business plan for the City. The budget submittal requirements contained in the City of Hamilton Municipal Code and Texas State Law provide both guidance and the framework for this duty. As a result, it is my privilege to place before the City Council the proposed 2020-21 Proposed City Budget.

The budget is a plan used to establish priorities of service and balance the needs of the community with the tax assessment.

**Recommendation:** Council review budget. No Action.

# 2020 Tax Rate Calculation Worksheet

## CITY OF HAMILTON

### No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

<b>1. 2019 total taxable value.</b> Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). <sup>1</sup>	\$144,498,077
<b>2. 2019 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
<b>3. Preliminary 2019 adjusted taxable value.</b> Subtract line 2 from line 1.	\$144,498,077
<b>4. 2019 total adopted tax rate.</b>	\$0.585200/\$100
<b>5. 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b> A. <b>Original 2019 ARB values:</b> \$0 B. <b>2019 values resulting from final court decisions:</b> - \$0 C. <b>2019 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
<b>6. 2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. <b>2019 ARB certified value:</b> \$0 B. <b>2019 disputed value:</b> - \$0 C. <b>2019 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2019 Chapter 42 related adjusted values.</b> Add line 5 and line 6.	\$0
<b>8. 2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$144,498,077

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

## 2020 Tax Rate Calculation Worksheet

### CITY OF HAMILTON

#### No-New-Revenue Tax Rate (continued)

<b>9.</b>	<b>2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.</b> Enter the 2019 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10.</b>	<b>2019 taxable value lost because property first qualified for an exemption in 2020.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. <b>Absolute exemptions.</b> Use 2019 market value: \$118,300 B. <b>Partial exemptions.</b> 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$64,240 C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$182,540
<b>11.</b>	<b>2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020.</b> Use only those properties that first qualified in 2020; do not use properties that qualified in 2019. A. <b>2019 market value:</b> \$0 B. <b>2020 productivity or special appraised value:</b> - \$0 C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12.</b>	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$182,540
<b>13.</b>	<b>Adjusted 2019 taxable value.</b> Subtract line 12 from line 8.	\$144,315,537
<b>14.</b>	<b>Adjusted 2019 total levy.</b> Multiply line 4 by line 13 and divide by \$100.	\$844,534
<b>15.</b>	<b>Taxes refunded for years preceding tax year 2019.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. <sup>8</sup>	\$0
<b>16.</b>	<b>Taxes in tax increment financing (TIF) for tax year 2019.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0". <sup>9</sup>	\$0
<b>17.</b>	<b>Adjusted 2019 levy with refunds and TIF adjustment.</b> Add lines 14 and 15, subtract line 16. <sup>10</sup>	\$844,534

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

## 2020 Tax Rate Calculation Worksheet

### CITY OF HAMILTON

#### No-New-Revenue Tax Rate (continued)

<b>18.</b>	<p><b>Total 2020 taxable value on the 2020 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> <span style="float: right;">\$136,363,857</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2020 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$136,363,857</span></p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2020 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.<sup>14</sup> <span style="float: right;">\$9,850,694</span></p> <p><b>B. 2020 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> <span style="float: right;">+ \$0</span></p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

## 2020 Tax Rate Calculation Worksheet

### CITY OF HAMILTON

#### No-New-Revenue Tax Rate (concluded)

<b>19. (cont.)</b>	<b>C. Total value under protest or not certified.</b> Add A and B.	\$9,850,694
<b>20.</b>	<b>2020 tax ceilings.</b> Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$0
<b>21.</b>	<b>2020 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	\$146,214,551
<b>22.</b>	<b>Total 2020 taxable value of properties in territory annexed after January 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed. <sup>18</sup>	\$0
<b>23.</b>	<b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2019 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2020. <sup>19</sup>	\$954,330
<b>24.</b>	<b>Total adjustments to the 2020 taxable value.</b> Add lines 22 and 23.	\$954,330
<b>25.</b>	<b>Adjusted 2020 taxable value.</b> Subtract line 24 from line 21.	\$145,260,221
<b>26.</b>	<b>2020 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.5813/\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. <sup>21</sup>	\$/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

## 2020 Tax Rate Calculation Worksheet

### CITY OF HAMILTON

#### Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

<b>28.</b>	<b>2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.	\$0.585200/\$100
<b>29.</b>	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$144,498,077
<b>30.</b>	<b>Total 2019 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.	\$845,602
<b>31.</b>	<p><b>Adjusted 2019 levy for calculating NNR M&amp;O taxes.</b> Add line 31E to line 30.</p> <p><b>A. 2019 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p style="text-align: right;">\$0</p> <p><b>B. M&amp;O taxes refunded for years preceding tax year 2019:</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.</p> <p style="text-align: right;">+ \$0</p> <p><b>C. 2019 taxes in TIF.:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$0</p>	

## 2020 Tax Rate Calculation Worksheet

### CITY OF HAMILTON

#### Voter-Approval Tax Rate (continued)

<b>31. (cont.)</b>	<p><b>D. 2019 transferred function.</b>: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. <span style="float: right;">+/- \$0</span></p> <p><b>E. 2019 M&amp;O levy adjustments.</b>: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function. <span style="float: right;">\$0</span></p>	\$845,602
<b>32.</b>	<b>Adjusted 2020 taxable value.</b> Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$145,260,221
<b>33.</b>	<b>2020 NNR M&amp;O rate. (unadjusted)</b> Divide line 31 by line 32 and multiply by \$100.	\$0.582/\$100
<b>34.</b>	<p><b>Rate adjustment for state criminal justice mandate.</b><sup>23</sup> Enter the rate calculated in C. If not applicable, enter 0.</p> <p><b>A. 2020 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. <span style="float: right;">\$0</span></p> <p><b>B. 2019 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. <span style="float: right;">\$0</span></p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span></p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

## 2020 Tax Rate Calculation Worksheet

### CITY OF HAMILTON

#### Voter-Approval Tax Rate (continued)

<b>35.</b>	<p><b>Rate adjustment for indigent health care expenditures.</b><sup>24</sup> Enter the rate calculated in C. If not applicable, enter 0.</p> <p><b>A. 2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. <span style="float: right;">\$0</span></p> <p><b>B. 2019 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose. <span style="float: right;">\$0</span></p> <p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100. <span style="float: right;">\$0/\$100</span></p>	\$0/\$100
<b>36.</b>	<p><b>Rate adjustment for county indigent defense compensation.</b><sup>25</sup> Enter the lessor of C and D. If not applicable, enter 0.</p> <p><b>A. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. <span style="float: right;">\$0</span></p> <p><b>B. 2019 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. <span style="float: right;">\$0</span></p> <p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100. <span style="float: right;">\$0/\$100</span></p> <p><b>D.</b> Multiply B by 0.05 and divide by line 32 and multiply by \$100. <span style="float: right;">\$0/\$100</span></p>	\$0/\$100

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

## 2020 Tax Rate Calculation Worksheet

### CITY OF HAMILTON

#### Voter-Approval Tax Rate (continued)

<b>37.</b>	<p><b>Rate adjustment for county hospital expenditures.</b><sup>26</sup> Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p><b>A. 2020 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020</p> <p style="text-align: right;">\$0</p> <p><b>B. 2019 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p>	\$0/\$100
<b>38.</b>	<p><b>Adjusted 2020 NNR M&amp;O rate.</b> Add lines 33, 34, 35, 36, and 37.</p>	\$0.582/\$100
<b>39.</b>	<p><b>2020 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p> <p><b>Taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08.<sup>27</sup></p>	\$0.6024/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

## 2020 Tax Rate Calculation Worksheet

### CITY OF HAMILTON

#### Voter-Approval Tax Rate (concluded)

<b>40.</b>	<p><b>Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,  (2) are secured by property taxes,  (3) are scheduled for payment over a period longer than one year, and  (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.  Enter debt amount. <span style="float: right;">\$0</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none). <span style="float: right;">-\$0</span></p> <p>D: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>E: <b>Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$0</span></p>	
<b>41.</b>	<b>Certified 2019 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>42.</b>	<b>Adjusted 2020 debt.</b> Subtract line 41 from line 40E.	\$0
<b>43.</b>	<p><b>2020 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>29</sup></p> <p>A. Enter the 2020 anticipated collection rate certified by the collector.<sup>30</sup> <span style="float: right;">96%</span></p> <p>B. Enter the 2019 actual collection rate. <span style="float: right;">96%</span></p> <p>C. Enter the 2018 actual collection rate. <span style="float: right;">96.5%</span></p> <p>D. Enter the 2017 actual collection rate. <span style="float: right;">96.4%</span></p> <p style="text-align: right;">96.000000%</p>	
<b>44.</b>	<b>2020 debt adjusted for collections.</b> Divide line 42 by line 43.	\$0
<b>45.</b>	<b>2020 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$146,214,551
<b>46.</b>	<b>2020 debt rate.</b> Divide line 44 by line 45 and multiply by \$100.	\$0/\$100
<b>47.</b>	<b>2020 voter-approval tax rate.</b> Add lines 39 and 46.	\$0.6024/\$100
<b>48.</b>	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$/\$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

30 Tex. Tax Code § 26.04(b)

## 2020 Tax Rate Calculation Worksheet

### CITY OF HAMILTON

#### De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>42</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

<b>66.</b>	<b>Adjusted 2020 NNR M&amp;O tax rate.</b> Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.582/\$100
<b>67.</b>	<b>2020 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$146,214,551
<b>68.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 67 and multiply by \$100.	\$0.3419/\$100
<b>69.</b>	<b>2020 debt rate.</b> Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0/\$100
<b>70.</b>	<b>De minimis rate.</b> Add lines 66,68, and 69.	\$0.924/\$100

<sup>42</sup> Tex. Tax Code § 26.012(8-a)

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

**Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate.** As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). \$0.5813/\$100

**Voter-approval tax rate.** As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment). \$0.6024/\$100

**De minimis rate.** If applicable, enter the de minimis rate from line 70. \$0.924/\$100

**Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code.<sup>44</sup>

**Print Here**

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Printed Name of Taxing Unit Representative

**Sign Here**

---

Taxing Unit Representative

**Date**

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44 Tex. Tax Code § 26.04(c)

**2020 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** CITY OF HAMILTON

**Date:** 07/24/2020

<b>1.</b> 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$144,498,077
<b>2.</b> 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.585200
<b>3.</b> Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$0
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$845,603
<b>5.</b> 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$146,214,551
<b>6.</b> 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.581300
<b>7.</b> 2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$849,945
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$845,603
<b>9.</b> 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$849,945
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$4,342

## CITY OF HAMILTON

### Tax Rate Recap for 2020 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 25) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's tax levy</u> of 845,603	Additional Tax Levy Compared to <u>no-new-revenue tax rate levy</u> of 844,398
Last Year's Tax Rate	0.585200	\$850,063	\$4,460	\$5,665
No-New-Revenue Tax Rate	0.581300	\$844,398	\$-1,205	\$0
Notice & Hearing Limit*	0.581300	\$844,398	\$-1,205	\$0
Voter-Approval Tax Rate	0.602400	\$875,048	\$29,445	\$30,650
Proposed Tax Rate	0.000000	\$0	\$-845,603	\$-844,398

#### No-New-Revenue Tax Rate Increase in Cents per \$100

0.00	0.581300	844,398	-1,205	0
0.50	0.586300	851,661	6,058	7,263
1.00	0.591300	858,924	13,321	14,526
1.50	0.596300	866,187	20,584	21,789
2.00	0.601300	873,450	27,847	29,052
2.50	0.606300	880,713	35,110	36,315
3.00	0.611300	887,976	42,373	43,578
3.50	0.616300	895,239	49,636	50,841
4.00	0.621300	902,502	56,899	58,104
4.50	0.626300	909,765	64,162	65,367
5.00	0.631300	917,028	71,425	72,630
5.50	0.636300	924,291	78,688	79,893
6.00	0.641300	931,554	85,951	87,156
6.50	0.646300	938,817	93,214	94,419
7.00	0.651300	946,080	100,477	101,682
7.50	0.656300	953,343	107,740	108,945
8.00	0.661300	960,606	115,003	116,208
8.50	0.666300	967,869	122,266	123,471
9.00	0.671300	975,132	129,529	130,734
9.50	0.676300	982,395	136,792	137,997
10.00	0.681300	989,658	144,055	145,260
10.50	0.686300	996,921	151,318	152,523
11.00	0.691300	1,004,184	158,581	159,786
11.50	0.696300	1,011,447	165,844	167,049
12.00	0.701300	1,018,710	173,107	174,312
12.50	0.706300	1,025,973	180,370	181,575
13.00	0.711300	1,033,236	187,633	188,838
13.50	0.716300	1,040,499	194,896	196,101
14.00	0.721300	1,047,762	202,159	203,364
14.50	0.726300	1,055,025	209,422	210,627

- \*Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the voter-approval tax rate or the no-new-revenue tax rate.

**Tax Levy:** This is calculated by taking the adjusted taxable value (line 25 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

**Additional Levy Last Year:** This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

**For School Districts:** This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

**Additional Levy This Year:** This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

**COUNTIES ONLY:** All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

## 2020 Property Tax Rates in CITY OF HAMILTON

This notice concerns 2020 property tax rates for CITY OF HAMILTON. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

### Last year's tax rate:

Last year's operating taxes	\$844,535
Last year's debt taxes	\$0
Last year's total taxes	\$844,535
Last year's tax base	\$144,315,537
Last year's total tax rate	0.585200/\$100

### This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$844,534
÷ This year's adjusted tax base (after subtracting value of new property)	\$145,260,221
= This year's effective tax rate	0.581300/\$100

### This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$845,602
÷ This year's adjusted tax base	\$145,260,221
= This year's effective operating rate	0.582100/\$100
× 1.08 = this year's maximum operating rate	0.602400/\$100
+ This year's debt rate	0.000000/\$100
= This year's rollback rate	0.602400/\$100

## Statement of Increase/Decrease

If CITY OF HAMILTON adopts a 2020 tax rate equal to the effective tax rate of 0.581300 per \$100 of value, taxes would increase compared to 2019 taxes by \$ 4,342.

## Schedule A: Unencumbered Fund Balances:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
General Fund	100,000

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This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 119 E. Henry, Hamilton, TX 76531.

Name of person preparing this notice: Richard Petree

Title: Deputy Chief Appraiser

Date prepared: July 23, 2020



8/6/2020

# 2020-21 Budget

City of Hamilton, Texas



MAYOR: JIM MCINNIS

COUNCILMEMBER: TODD JORDAN

COUNCILMEMBER: CODY MORRIS

COUNCILMEMBER: GEORGE BEARD

COUNCILMEMBER: SHELLEY VOGES

COUNCILMEMBER: JUSTIN SLONE



By Ryan W. Polster, City Administrator

# City of Hamilton Fiscal Year 2020-2021 Budget Cover Page

THIS BUDGET WILL RAISE A GREATER AMOUNT OF PROPERTY TAX REVENUE  
COMPARED TO THE PREVIOUS YEAR'S BUDGET.

MAYOR: JIM MCINNIS

AND VOTED FOR BY:

COUNCILMEMBER: TODD JORDAN

COUNCILMEMBER: CODY MORRIS

COUNCILMEMBER: SHELLEY VOGES

COUNCILMEMBER: JUSTIN SLONE

COUNCILMEMBER: GEORGE BEARD

AND VOTED AGAINST BY:

## PROPERTY TAX RATE COMPARISON:

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	2020-2021	2019-2020
Adopted Property Tax Rate:	.6024	.5852
Effective Tax Rate:	.5821	.5419
No-New-Rev Maintenance & Operations Tax Rate:	.582	.5419
Voter-Approval Tax Rate:	.6024	.5852
No-New-Revenue Tax Rate:	.5813	.5419
Debt Tax Rate:	0	0

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Total debt obligation for the City of Hamilton secured by property taxes: \$0

**2020-21 ANNUAL CITY BUDGET  
FOR THE FISCAL YEAR  
BEGINNING October 1, 2020**

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August 6, 2020

To: The Honorable Mayor and Members of the Hamilton City Council

Mayor McInnis and Council Members:

As Chief Administrative Officer, a primary duty of the City Administrator is to prepare and propose to the City Council a financial business plan for the city. The budget submittal requirements contained in the City of Hamilton Municipal Code and Texas State Law provide both guidance and the framework for this duty.

The budget is a plan used to establish priorities of service and balance the needs of the community with the sum of the taxes. You will find that this budget document includes a short community profile, an explanation of budgeting terms and some graphs which will aid in providing a better understanding of municipal finances. As always, the budget document includes an overview of the budget and summary pages which include tax levy information, budgeted revenues and expenditures, fund balance projections, and much more to assist the City Council in your review of the planning aspects of the budgetary process.

## **INTRODUCTION**

Presented to the Citizens of Hamilton is the budget for the City of Hamilton for the Fiscal Year beginning October 1, 2020 and ending September 30, 2021. The budget is a financial plan and policy statement, which expresses in dollars the terms, scope, type, cost, and level of city services to be provided during the fiscal year. The budget includes the General Fund, the Enterprise Fund and Airport Fund. Also included are the Debt Service Requirements.

The total payroll for the General Fund is based upon 22 full-time employees, 7 seasonal and three part-time employees. Also, the EDC Director and Historic Main Street Manager salary are included in the budget, but are reimbursed from the Hamilton Economic Development Corporation less the \$30,000.00 contribution from the City. The Police Department has ten positions, Chief of Police, Lieutenant, Sergeant and four patrol officers. Animal Control is managed within the Police Department. Also, a Municipal Dispatch Clerk provides administrative assistance to the Police Department. In addition, by contract with the Hospital, two (2) additional officers have been retained for security services.

There is a merit pay increase in the proposed budget. The total payroll for the General Fund, including benefits is proposed at \$1,241,000. The Utility Fund has 7 employees. The total payroll for the Utility Fund including benefits is \$357,000.

The budget for the city is based upon the 2020 adjusted taxable value of \$145,260,221.00. The budget is based upon a tax rate of \$0.6024 and reflects the voter-approval tax rate which will raise the taxes for this year. The Council desires that an increase in property tax revenue, would result in an increase to the Street Department general fund.

The average taxable value of a residence homestead in 2020 is \$85,701.00. The tax rate of \$0.6024 will cost the average resident homesteader in the amount of \$516.00.

## **GENERAL FUND**

The General Fund provides for government functions, which include law enforcement, streets, municipal court, cemetery, administration, parks/pool, fire department, animal control and code enforcement. The projected 2020-2021 revenue is \$2,819,452, balanced against the same projected expense. The revenue estimates are based primarily upon historical collection of fees and taxes which are adjusted for known changes. Transfer from reserve funds is not included in this budget.

## **ENTERPRISE FUND**

The Enterprise Fund generates revenue from water and wastewater fees. The proposed budget is \$2,635,873.00, an increase of \$89,818.00 from 2019-2020 Enterprise Fund budget of \$ 2,546,055.00. The difference is due to funds from previous years being set aside for use in the upcoming budget, which will show as FY2021 revenue.

The current water rate reflects a continuation of efforts to maintain an adequate level of services while improving the quality of the infrastructure. The Water Department does include capital improvements for overhead water storage maintenance in the amount of \$33,720.00 for next year, and \$33,720.00 per year for the following two years of the contract. This amount of funding shows a commitment to improve infrastructure that will help reduce loss of water and control costs. The new AMR water meter installation project completed in April of 2018, further increases efficiencies in the Department/Fund.

In addition, the City Council has approved the refunding of bonds to take advantage of lower interest rates and save the city about \$20,400.00 per year. This savings will occur each year over the next 9 years as well as accelerating, by 14 years, the payoff of the City's bond for wastewater plant improvements. The resulting savings after the payoff of both bonds will be over 664,300.00 due to the shortened term of the wastewater bond.

## **AIRPORT FUND**

The Airport Fund is a separate designated fund to maintain compliance with state and federal funding. All revenue generated from the airport must be used for airport purposes. The 2020-2021 airport revenue budget is set at \$126,825.00 as balanced against the same projected expense. The estimated budget is based upon projections of hangar rentals, fuel sales and TxDOT Ramp Grant match occurring during the fiscal year. The estimated revenue should be sufficient enough to pay debt service on fuel tanks, operations/maintenance and a capital improvement campaign at the airport. Also, The Hamilton Economic Development Corporation has taken a recent direct initiative/advocacy to improve the entrance sign. The city sponsor share of a runway and taxiway improvement project was paid for in the 2019-2020 fiscal year budget but may be completed in the 2020-2021 budget year.

## **CONCLUSION**

The fiscal year 2020-2021 budget, meets all obligations toward debt service and all state and federal compliance requirements. It also provides a quality service level for the citizens of Hamilton, Texas.

**The following 5 Goals were adhered to during the composition of this budget:**

### **Goal 1: Sustain and Improve - Financial Stability**

The state of our city is good because of the many difficult decisions and investments all of us have made in our community over the years. Improving our position will require that we remain diligent with the care of our city and continued investment in ourselves. Preliminary forecasts reflect the sustainability of current operations, with inflationary and growth-related adjustments, with the exception of the Street Fund. Work is underway to overcome an estimated \$4 million in deferred street maintenance projects.

One of the key issues that provides financial stability to our city is the underlying valuation of real estate in Hamilton. The budget estimates that assessed values and the related property tax revenue have increased since last year. Our collective efforts to sustain and improve our quality of life on all fronts will help to maintain and enhance the value of all real estate in Hamilton.

Superior financial stability will be maintained through abiding by good investment principals and having superb oversight of operating funds. By adhering to the City Investment Policy, our city maintains sound financial backing, our taxpayer monies are invested in the order of and with an emphasis on Safety, Liquidity and Yield.

## **Goal 2: Sustain and Improve Communications and Trust**

It is critical to our success that we communicate what we are doing and our reasons for doing it. Communication is a continual process, whereby trust is earned by receiving input and feedback to issues before decisions are made. Consistent with the goal to increase communication and trust, the Council has engaged in the budget process. Furthermore, we involved the Council with preliminary information to inform discussions and receive input for the budget in advance of its preparation. We have fully attempted to prepare the budget consistent with the information we have presented previously and inclusive of the feedback we have received. Moving forward we will endeavor to engage the Hamilton citizens as we implement economic development initiatives and construct capital projects.

To improve public access to our activities, the budget includes funding so that we can continue to invest staff time to update our website and make information easier for citizens to retrieve. We invite you to “Like” us on Facebook, “Be Informed” through our Website.

## **Goal 3: Sustain and Improve - Capital Plan: (Infrastructure)**

Through the use of the citizen survey, we have engaged interested citizens to identify and set goals for areas of improvement. The survey results show the communities strong desire to replace the infrastructure of underground pipelines and street surfaces.

An investment of over \$150,000.00 in Capital Projects are included in the budget. These projects are aimed at keeping our City in motion by providing a continued reinvestment in our infrastructure systems. Most of the investments budgeted for the next fiscal year are visible projects such as, new street pavement, improved street curbs, sidewalks, water tower maintenance, vehicles and equipment.

## **Goal 4: Sustain and Improve Public Safety**

We have proposed a police and fire department budget that will maintain an outstanding level of service. The City continues to make considerable progress with Emergency Management Coordination by working closely with our public agency partners. We recognize that emergency management involves all City operations. It is our goal as a City to be prepared and trained to provide the governance structure necessary during a disaster.

## **Goal 5: Sustain and Improve Community and Economic Development**

Small towns are best served by a holistic approach to economic development. Industrial development may be an appropriate strategy, especially if done in partnership with regional neighbors. We need to identify our unique

assets, continue cultivating a strategic plan, and establish strategic partnerships among community stakeholders and with other communities.

If Hamilton can aggressively pursue these strategies, we have excellent potential for success. Many city-dwellers long for what people in small towns already have, and often take for granted: a slower pace of life, friendly people who know their neighbors, attractive open spaces and beautiful scenery, quaint shops, historic homes and buildings, parades, festivals, and streets that are safe and free of traffic congestion. Hamilton still possesses a sense of authenticity, charm and soft tourism that cannot be replicated in bigger cities.

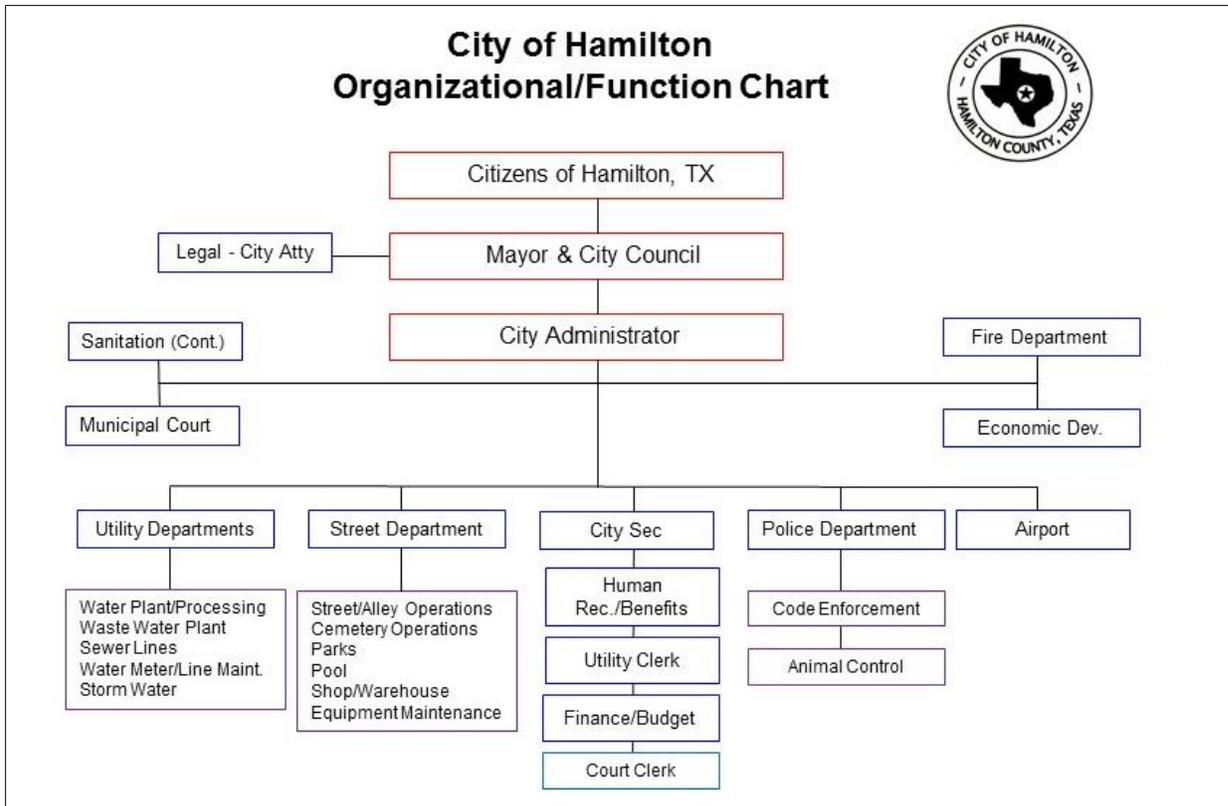
### **Acknowledgements**

I appreciate the dedication each of you provide to the community in your volunteer leadership roles and in turn the appreciation you have shown us for our efforts. I would also like to thank the City Staff for their assistance, which was essential in the drafting of this budget.

Respectfully submitted,

Ryan W. Polster  
City Administrator

## City of Hamilton Organizational/Function Chart



### LIST OF OFFICIALS

#### CITY COUNCIL

Jim McInnis.....	Mayor
Todd Jordan.....	Mayor Pro Tem
George Beard.....	Councilmember
Shelley Voges.....	Councilmember
Cody Morris.....	Councilmember
Justin Slone.....	Councilmember

#### ADMINISTRATION

Ryan W. Polster.....	City Administrator
Misty Boatwright.....	City Secretary
Connie White .....	City Attorney
Randy Mills.....	Municipal Court Judge
Tony Yocham.....	Police Chief

**BUDGET AND TAX RATE TIMETABLE  
FISCAL YEAR 2020 – 2021**

1. Council Budget Workshop	July 9, 2020
2. File Proposed Budget With City Secretary	August 6, 2020
3. Council Sets Public Hearing On 2020 – 2021 Budget.	August 6, 2020
4. Publish Notice of Public Hearing For 2020 - 2021 Fiscal Year Budget.	August 12, 2020
5. Publish Notice of Public Hearing For Proposed Property Tax Rate.	August 12, 2020
7. Regular Council Meeting	August 13, 2020
8. Hold First Public Hearing of Proposed Property Tax Rate.	August 27, 2020
9. Hold Public Hearing On 2020 – 2021 Fiscal Year Budget.	August 27, 2020
10. Hold Second Public Hearing of Proposed Property Tax Rate.	September 10, 2020
10. Adoption of 2020 – 2021 Fiscal Year Budget	September 10, 2020
11. Adoption of Tax Levy Ordinance.	September 10, 2020
12. Final Budget Filed with City Secretary.	September 10, 2020
13. Final Budget Filed with County Clerk.	September 11, 2020

## Terms and Definitions

### **Financial Structure**

Hamilton's accounting system conforms to the requirements of Texas State Law and good financial management practices. Expenditure categories are generally classified by department or cost center, category (personnel, contractual, commodity, etc.), or line item (salaries, utilities, office supplies, etc.). The administrative budget breaks down expenditures to the line item level of detail.

*Major categories include:*

Personnel: Expenditures for salary and wages, overtime, employee benefits, etc.

Contractual: Expenditures for services purchased by the City, such as electricity, insurance, etc.

Commodities: Expenditures for tangible supplies purchased by the City, such as office supplies, street materials, etc.)

Transfers: Money which is transferred out of one fund and into another to cover a related expense.

Debt Service: The principal and interest payment on the City's outstanding debt.

***Hamilton receives revenue from a variety of sources. A general classification of revenues is provided below:***

Ad Valorem Taxes: Taxes that are levied based on the value of property. The amount of the tax depends upon the assessed value of the property and the tax rate established by the City (and other taxing entities within Hamilton, such as the school, county, etc.).

Sales and Use Taxes: Taxes levied by the City based on the value of a sale. These are often authorized by election and are collected by the State for the City.

Franchise Fees: Fees the City charges other entities for the use of city right-of-way. (i.e. Electric, Gas, Phone, etc.).

Interest on Investment: Interest revenue the City earns on money it temporarily invests.

Service Charges: Revenue collected for a service provided to another party, such as water service charges, special assessments, license fees, etc.

Municipal Court Fines: Fines levied by the judge of the municipal court for infractions of the law.

County, State and Federal Aid: Revenues received from other governments that are not specifically attributable to a particular service the City provides, although the City may be restricted as to how the money may be spent.

Unreserved Fund Balance: Unspent funds from previous years' operations. This money

is often used to maintain an adequate level of cash reserves for emergencies, but portions are also budgeted for expenditures in future years to help reduce reliance on other funding sources.

Miscellaneous Revenue: Any revenues not included in the above categories.

### **Fund Accounting**

The use of Fund Accounting is one of the major differences between commercial and governmental accounting. This form of accounting requires separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities, and fund balance. Even though the actual cash is kept in one bank account, a separate accounting record is kept of all funds by the use of a computerized accounting system. Expenditures and revenues by fund are shown in the budget document, according to this method. The City has established the minimum number of funds necessary to ensure that all receipts are expended for authorized budget purposes only.

### **Financial Audit**

Each year the City's financial system and activity is audited by an independent public accountant. The audit is prepared according to Generally Accepted Auditing Standards. The final audit is presented to the City Council, and other regulatory or oversight bodies as required. Certified Public Accountants, Boucher, Morgan & Young of Stephenville, Texas, are currently under contract to audit the financial statements of the City of Hamilton.

### **Legal Restrictions of Budgeting**

The City is subject to a number of requirements imposed by Texas State Law and by local policy that restrict the activities of the City and provide the public with certain rights. Some of these extend beyond the budget process but are particularly important with regard to that process. Budget law: Per State Law, the City must establish a budget of planned expenditures for every fund, with the exception of the Capital Improvement and Reserve funds. The budget law also prohibits the City from expending funds that exceed the amounts budgeted for those funds. The City may, without violation of the budget law, transfer budget authority within the General Fund from department to department or between items of expenditure. As mentioned earlier, the fund budgets may be amended through the procedure prescribed for original adoption of the budget, although no additional taxes may be levied through such an amendment. The budget law also prescribes the procedure the City must follow in order to adopt the annual budget. The law requires that the City hold a public hearing prior to adopting the budget. This hearing must be publicized by public notice in the official city newspaper at least ten days prior to the date set for the hearing.

**Open Meetings:** Generally, any time a quorum of the City Council meets for the purpose of conducting or discussing City business, the meeting must be open to the public. Texas State Law provides for specific instances in which the Governing Body may go into executive session (non-public meeting), but no binding decisions may be made in such closed sessions. The City of Hamilton prepares an agenda for all meetings and tries to provide at least seventy-two hours' notice of any meeting to all news media. The public is encouraged to attend and participate in all City Council meetings pursuant to the rules of

order. Special meetings, work sessions, or changes in the place or time of regular meetings will be announced in advance through regular news media channels.

**Texas Open Records Act:** The Texas Open Records Act provides that, unless specifically exempt by law or court ruling, all public records are open to public inspection. The basic policy is that the public has a right to public records unless that right has been limited by state or federal law. Access may be charged if substantial amounts of staff time are required to provide access. Copies of records can be provided for a nominal fee. If a record is requested and access is denied, a specific reason for denial must be given.

## **Glossary of Budget Terms**

**Appropriation:** An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Appropriation Ordinance.

**Assessed Value:** A value set upon real estate or other property by the County Appraiser and the State as a basis for levying ad valorem property taxes.

**Beginning Balance:** The beginning balance is the residual funds brought forward from the previous fiscal year (unencumbered cash balance).

**Bonds:** Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining the interest rate.

**Budget:** A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. In practice, the term “budget” is used in two ways. Sometimes it designates the financial plan presented for adoption and sometimes it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether the Governing Body has approved it.

**Capital Improvement Plan (CIP):** The Capital Improvement Plan is a plan for capital expenditures needed to maintain and expand the public infrastructure. It projects the infrastructure needs for a set number of years and is updated annually to reflect the latest priorities, cost estimates, or changing financial strategies. The first year of the adopted Capital Improvement Plan becomes the Annual Capital Budget.

**Commodity Items:** Consumable goods such as office supplies, small tools, fuel, etc. Commodities also include repair and replacement parts and non-capital materials.

**Contractual Services:** Services provided by firms, individuals, or other city departments.

**Debt Service:** Payment of interest and principal on an obligation resulting from the issuance of bonds or other such financing methods.

**Enterprise Funds:** Funds which are accounted for in a manner similar to a private business enterprise. Usually the governmental entity intends for enterprise funds to fully recover their costs (including depreciation and maintenance projects) through user fees.

Expenditures: Refers to current cash operating expenses.

Fund: An independent governmental accounting entity with a self-balancing group of accounts, including assets, liabilities and fund balance.

General Funds: Funds supported by taxes and fees that have unrestricted use.

Grant: A contribution usually from one government unit or funding source to another. The contribution is usually made to aid in the support of a specified function, i.e., infrastructure, drug enforcement, but it is sometimes for general purposes.

Operating Funds: Resources derived from reoccurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

Resources: Total funds available for appropriation including estimated revenues, fund transfers, beginning balances.

Salary Savings: Savings realized while a position is vacant until a new employee is hired.

State-Shared Revenues: Money collected by the State but shared on a predetermined basis with local governments.

Tax Levy: The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Time-Series Analysis: Often referred to as trend analysis, involves looking at trends from prior year's data. Hamilton has used a variation of which uses monthly data to estimate future annual revenue collections.

Transfers: Transfers are the authorized exchanges of cash or other resources between funds.

## **2019 KEY BUDGET FINANCIAL POINTS**

### **Property Taxes:**

The City property tax revenue for 2020 is estimated at approximately \$836,756.00.

### **General Sales Tax:**

Sales tax is projected to remain steady in 2020. Sales tax receipts in 2020 have remained at or above year to date totals from 2019. The sales tax is projected to yield approximately \$680,000 for FY2021. Amazon has continued collecting local sales and use taxes based on the destination in which the customer receives the item since 2012. Another slight boost to our sales tax is the South Dakota v. Wayfair decision which was fully implemented in Texas on October 1, 2019. This decision only brings in sales taxes on remote sales (businesses with no physical presence in Texas), and even then, many remote sellers instead pay a 1.75 percent “single local use tax” instead of the actual rate in the destination to which the goods are shipped.

Future changes may be coming. In May of 2020, the comptroller gave final approval to amendments to Rule 3.334, which make several modifications to local sales and use tax rules. One of the changes is that the adopted rules relating to orders not received by sales personnel are not effective until October 1, 2021. We may see a slight change in sales tax in the FY2021-2022 budget based on legislative change.

### **Total Expenditures:**

The 2020-21 City Budget anticipates cash expenditures in the three major funds (General, Enterprise, and Airport) of approximately \$5,582,150.00. These budget estimates are reasonably conservative and based on a cautious approach to expenditure projections.

### **The following list represents a sampling of the city’s services provided by the city:**

Police Protection	Street Lighting	Animal Control
Municipal Improvements	Fire Protection	Code Enforcement
Administration	Park Maintenance	Cemetery Maintenance
Municipal Airport	Street/Curb/Sign Maint.	Building Inspections
Water and WW Processing	Swimming Pool	Sanitation Pickup
Economic Development	Bulk Trash Drop off	Brush Drop off

### **Comprehensive Master Plan:**

Through the 2018 Comprehensive Master Plan, a vision was established with realistic goals and achievable strategies. The implementation of these strategies is achieved partly through the budget process including the addition of park features, Geographic Information System (GIS), roadway and water system improvements. An updated City Comprehensive Plan was completed in 2018, at a cost of approximately \$59,000.00.

**Unplanned 2019-20 Budget items/activities/events:**

- Contractor fees for Wastewater Overflow \$20,000.00
- COVID-19 Related expenses \$35,000.00+
- Greater Water Loss due to Cast Iron Pipe Wear/Tear \$20,000.00+
- Waste Water Plant Belt Press Pumps and Motor \$15,000.00
- Airport Credit Card Reader and Entrance Sign \$24,000.00
- Water Defense System in 100LL Filter Vessel \$5000.00

**This year's Budget (2020-21) includes the following items:**

- **Upper Leon Water District Rate Increase –** .06 cents/1000gallons
- **Funding for Historic Mainstreet Program** \$30,000.00
- **Funding for possible Historic Mainstreet Grant** \$12,500.00
- **Capital Waste Water Plant Improvements** (\$275,000 - Grant App.2019-20)
- **Utilities**
  - Class 5 Dump Bed Pickup \$55,000.00
  - ¾ Ton Pickup \$39,000.00
  - Sewer Line Improvements on Cheyenne Mesa
  - Intern Program
  - Sewer Line Improvement Alleyway behind Lee HealthCare
- **Streets Equipment Needs**
  - 1 New Pickup Truck
  - Asphalt Trailer
  - Aggregate Chip Seal Spreader
- **Capital Improvement Project Loan Preparation for Utilities:**
  - Sewer Lines
  - Water Lines
  - Hydrants
- **Police Dept.**
  - Begin work on new Police Station \$20,000.00
- **Code Enforcement**
  - Mapping and Laptop
- **City Hall Exterior – Window Repair** \$10,000.00
- **Park Facilities –**
  - 1 Riding (JD) Lawn Mower
  - 2 Weedeaters
  - Reroof Schrank Pavilion
  - Replace vacuum at city pool
  - Painting park restrooms and park gazebos
  - Brush removal at City Lake
- **The City Airport**
  - RAMP Grant
  - Runway/Taxiways – TXDOT Capital Improvement Grant

- **Street Maintenance –**

In 2019, the council chose several roads that were important to our citizens and the emphasis will be on these roads for the first phase of street repair. In 2019-2020, by fulfilling a \$99,000.00 plus contract with Granbury Paving, we will begin by Seal Coating two of the selected streets. A citizen survey was sent to all citizens along with our Consumer Confidence Report of water quality. The results of the citizen survey showed a desire of the citizenry to repair streets and replace utilities under the streets. The utilities must come first to reduce further digging of the streets to repair old utility lines. At the City Council's request, the city has begun work to apply for a multimillion-dollar loan to replace water and sewer lines under selected streets.

- Throughout 2020-21, potholes will continue to be patched proactively and through work orders and drainage will continue to be fixed.
- Through the Texas Water Development Board Loan Process, the City will develop a scope of Utilities to be replaced and Associated streets to be repaired.
- The Loan Application will be submitted in March of 2021.
- If the loan is granted, the City should be notified if loan forgiveness is also available.
- Through the loan process and by making the project much bigger, the city will take advantage of a better price per pipeline unit and therefore have a much better economy of scale. The low interest rates of a TWDB loan will afford the city a bigger project as well.
- The exact scope and location of work on the pipes will be discussed once the Engineering Firm is selected.
- The Loan Application to TWDB will be finalized in December 2020.
- Early in 2021, new equipment should be purchased for Chip sealing streets and the equipment will be utilized throughout the remainder of the 2021 Budget.
- Although the street department has a very lean labor force, when needed all public works employees are available for projects.

**This year's Budget (2020-21) does not include the following Council items:**

- **City Lake and Dam**
  - Hydrological/Engineering Study
  - Operations & Maintenance Costs
  - Alternate Drought Contingency Source – Legal, Permits and Engineering
  - Legal Deed restrictions
- **Parks**
  - Swimming Pool Improvements/Modifications (\$150,000)
- **Police Dept.**
  - Jail/Detention Service
  - Police Department Dispatch Equipment (\$250,000)
  - Additional Police Building Preparation (\$30,000)
- **Public Works**
  - Additional Public Works Employees (\$100,000)
  - Vacuum Trailer for Public Works (\$35,000)
- **The City Airport**
  - Hangar Replacement/Repair (800,000)

**2020-21 Debt Service/Schedule**

**GENERAL FUND**

**Southside Bank -Government Capital Corporation - Fire Truck and Related Equipment**

Due Date: 11/1/2020      Amount:      **\$43,993.00**    \$3,667.00 per month to TXPL  
 Principal pd      \$41,100.06  
 Interest pd    \$      2,892.94

**Police Vehicles - BankcorpSouth**

Due Date: 11/19/2020      Amount:      **\$23,299.87**    1945.00 per month to TXPL

**UTILITY FUND**

**Regions Bank - Pipeline USDA 1989 Water Line & Water System Improvements**

Due Date: 1/1/2021      Amount:      **\$204,004.00**    \$19,537.00 per month to TXPL  
 Principal pd    \$    172,000.00  
 Interest pd    \$      32,004.00

Due Date: 7/1/2021      Amount:      **\$ 28,908.00**  
 interest only

**FISCAL YR TOTAL \$232,912.00**

**USDA - Series 2006 Sewer Update**

Due Date: 2/15/2021      Amount:      **\$ 43,792.50**    \$5,537.00 per month to TXPL  
 Principal pd    \$    21,000.00  
 Interest pd    \$    22,792.50

Due Date: 8/15/2020      Amount:      **\$ 22,792.50**  
 interest only

**FISCAL YR TOTAL \$ 66,585.00**

**2017 New Water Meters**

Due Date: 7/11/2021      Amount:      **\$ 80,449.91**    \$6,705.00 per month to TXPL  
 Principal pd    \$    71,005.99  
 Interest pd    \$      9,443.92

**AIRPORT FUND**

**Schertz Bank & Trust - Governement Capital Corporation - Fuel System Update**

Due Date: 2/15/2021      Amount:      **\$30,279.31**    \$2,524.00 per month to TXPL  
 Principal pd      \$27,963.57  
 Interest pd    \$      2,315.74

**CITY OF HAMILTON  
FINANCIAL STATEMENT  
89 SERIES AMORTIZATION**

INTEREST RATE 3.58%

ORIGINAL BALANCE \$ 3,719,164.00

<b>DUE DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL P &amp; I</b>	<b>FISCAL TOTAL</b>	<b>REMAINING BAL</b>
1/1/2014	\$ 132,000.00	\$ 50,940.00	\$ 182,940.00		
7/1/2014		\$ 48,564.00	\$ 48,564.00	\$ 231,504.00	\$ 3,487,660.00
1/1/2015	\$ 141,000.00	\$ 48,564.00	\$ 189,564.00		\$ -
7/1/2015		\$ 46,026.00	\$ 46,026.00	\$ 235,590.00	\$ 3,252,070.00
1/1/2016	\$ 145,000.00	\$ 46,026.00	\$ 191,026.00		
7/1/2016		\$ 43,416.00	\$ 43,416.00	\$ 234,442.00	\$ 3,017,628.00
1/1/2017	\$ 148,000.00	\$ 43,416.00	\$ 191,416.00		
7/1/2017		\$ 40,752.00	\$ 40,752.00	\$ 232,168.00	\$ 2,785,460.00
1/1/2018	\$ 157,000.00	\$ 40,752.00	\$ 197,752.00		
7/1/2018		\$ 37,926.00	\$ 37,926.00	\$ 235,678.00	\$ 2,549,782.00
1/1/2019	\$ 160,000.00	\$ 37,926.00	\$ 197,926.00		
7/1/2019		\$ 35,046.00	\$ 35,046.00	\$ 232,972.00	\$ 2,316,810.00
1/1/2020	\$ 169,000.00	\$ 35,046.00	\$ 204,046.00		
7/1/2020		\$ 32,004.00	\$ 32,004.00	\$ 236,050.00	\$ 2,080,760.00
1/1/2021	\$ 172,000.00	\$ 32,004.00	\$ 204,004.00		
7/1/2021		\$ 28,908.00	\$ 28,908.00	\$ 232,912.00	\$ 1,847,848.00
1/1/2022	\$ 179,000.00	\$ 28,908.00	\$ 207,908.00		
7/1/2022		\$ 25,686.00	\$ 25,686.00	\$ 233,594.00	\$ 1,614,254.00
1/1/2023	\$ 182,000.00	\$ 25,686.00	\$ 207,686.00		
7/1/2023		\$ 22,410.00	\$ 22,410.00	\$ 230,096.00	\$ 1,384,158.00
1/1/2024	\$ 189,000.00	\$ 22,410.00	\$ 211,410.00		
7/1/2024		\$ 19,008.00	\$ 19,008.00	\$ 230,418.00	\$ 1,153,740.00
1/1/2025	\$ 197,000.00	\$ 19,008.00	\$ 216,008.00		
7/1/2025		\$ 15,462.00	\$ 15,462.00	\$ 231,470.00	\$ 922,270.00
1/1/2026	\$ 204,000.00	\$ 15,462.00	\$ 219,462.00		
7/1/2026		\$ 11,790.00	\$ 11,790.00	\$ 231,252.00	\$ 691,018.00
1/1/2027	\$ 210,000.00	\$ 11,790.00	\$ 221,790.00		
7/1/2027		\$ 8,010.00	\$ 8,010.00	\$ 229,800.00	\$ 461,218.00
1/1/2028	\$ 217,000.00	\$ 8,010.00	\$ 225,010.00		
7/1/2028		\$ 4,104.00	\$ 4,104.00	\$ 229,114.00	\$ 232,104.00
1/1/2029	\$ 228,000.00	\$ 4,104.00	\$ 232,104.00		
			\$ -	\$ 232,104.00	\$ -

**CITY OF HAMILTON  
FINANCIAL STATEMENT  
2006 SERIES AMORTIZATION**

INTEREST RATE 4.5

ORIGINAL BALANCE \$ 1,220,000.00

<b>DUE DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL P &amp; I</b>	<b>FISCAL TOTAL</b>
2/15/2020	\$ 20,000.00	\$ 23,242.50	\$ 43,242.50	
8/15/2020		\$ 22,792.50	\$ 22,792.50	\$ 66,035.00
2/15/2021	\$ 21,000.00	\$ 22,792.50	\$ 43,792.50	
8/15/2021		\$ 22,320.00	\$ 22,320.00	\$ 66,112.50
2/15/2022	\$ 22,000.00	\$ 22,320.00	\$ 44,320.00	
8/15/2022		\$ 21,825.00	\$ 21,825.00	\$ 66,145.00
2/15/2023	\$ 23,000.00	\$ 21,825.00	\$ 44,825.00	
8/15/2023		\$ 21,307.50	\$ 21,307.50	\$ 66,132.50
2/15/2024	\$ 24,000.00	\$ 21,307.50	\$ 45,307.50	
8/15/2024		\$ 20,767.50	\$ 20,767.50	\$ 66,075.00
2/15/2025	\$ 25,000.00	\$ 20,767.50	\$ 45,767.50	
8/15/2025		\$ 20,205.00	\$ 20,205.00	\$ 65,972.50
2/15/2026	\$ 27,000.00	\$ 20,205.00	\$ 47,205.00	
8/15/2026		\$ 19,597.50	\$ 19,597.50	\$ 66,802.50
2/15/2027	\$ 28,000.00	\$ 19,597.50	\$ 47,597.50	
8/15/2027		\$ 18,967.50	\$ 18,967.50	\$ 66,565.00
2/15/2028	\$ 29,000.00	\$ 18,967.50	\$ 47,967.50	
8/15/2028		\$ 18,315.00	\$ 18,315.00	\$ 66,282.50
2/15/2029	\$ 30,000.00	\$ 18,315.00	\$ 48,315.00	
8/15/2029		\$ 17,640.00	\$ 17,640.00	\$ 65,955.00
2/15/2030	\$ 32,000.00	\$ 17,640.00	\$ 49,640.00	
8/15/2030		\$ 16,920.00	\$ 16,920.00	\$ 66,560.00
2/15/2031	\$ 33,000.00	\$ 16,920.00	\$ 49,920.00	
8/15/2031		\$ 16,177.50	\$ 16,177.50	\$ 66,097.50
2/15/2032	\$ 35,000.00	\$ 16,177.50	\$ 51,177.50	
8/15/2032		\$ 15,390.00	\$ 15,390.00	\$ 66,567.50
2/15/2033	\$ 36,000.00	\$ 15,390.00	\$ 51,390.00	
8/15/2033		\$ 14,580.00	\$ 14,580.00	\$ 65,970.00
2/15/2034	\$ 38,000.00	\$ 14,580.00	\$ 52,580.00	
8/15/2034		\$ 13,725.00	\$ 13,725.00	\$ 66,305.00
2/15/2035	\$ 39,000.00	\$ 13,725.00	\$ 52,725.00	
8/15/2035		\$ 12,847.50	\$ 12,847.50	\$ 65,572.50
2/15/2036	\$ 41,000.00	\$ 12,847.50	\$ 53,847.50	
8/15/2036		\$ 11,925.00	\$ 11,925.00	\$ 65,772.50
2/15/2037	\$ 43,000.00	\$ 11,925.00	\$ 54,925.00	
8/15/2037		\$ 10,957.50	\$ 10,957.50	\$ 65,882.50

## 2006 SERIES AMORTIZATION

DUE DATE	PRINCIPAL	INTEREST	TOTAL P & I	FISCAL TOTAL
2/15/2038	\$ 45,000.00	\$ 10,957.50	\$ 55,957.50	
8/15/2038		\$ 9,945.00	\$ 9,945.00	\$ 65,902.50
2/15/2039	\$ 47,000.00	\$ 9,945.00	\$ 56,945.00	
8/15/2039		\$ 8,887.50	\$ 8,887.50	\$ 65,832.50
2/15/2040	\$ 49,000.00	\$ 8,887.50	\$ 57,887.50	
8/15/2040		\$ 7,785.00	\$ 7,785.00	\$ 65,672.50
2/15/2041	\$ 51,000.00	\$ 7,785.00	\$ 58,785.00	
8/15/2041		\$ 6,637.50	\$ 6,637.50	\$ 65,422.50
2/15/2042	\$ 54,000.00	\$ 6,637.50	\$ 60,637.50	
8/15/2042		\$ 5,422.50	\$ 5,422.50	\$ 66,060.00
2/15/2043	\$ 56,000.00	\$ 5,422.50	\$ 61,422.50	
8/15/2043		\$ 4,162.50	\$ 4,162.50	\$ 65,585.00
2/15/2044	\$ 59,000.00	\$ 4,162.50	\$ 63,162.50	
8/15/2044		\$ 2,835.00	\$ 2,835.00	\$ 65,997.50
2/15/2045	\$ 61,000.00	\$ 2,835.00	\$ 63,835.00	
8/15/2045		\$ 1,462.50	\$ 1,462.50	\$ 65,297.50
2/15/2046	\$ 65,000.00	\$ 1,462.50	\$ 66,462.50	

CITY OF HAMILTON  
 FINANCIAL STATEMENT  
**2017 NEW WATER METERS**

INTEREST RATE  
 ORIGINAL BALANCE

<b>DUE DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL P &amp; I</b>
7/11/2018	\$ 64,743.02	\$ 15,706.89	\$ 80,449.91
7/11/2019	\$ 66,708.28	\$ 13,741.63	\$ 80,449.91
7/11/2020	\$ 68,823.60	\$ 11,626.31	\$ 80,449.91
7/11/2021	\$ 71,005.99	\$ 9,443.92	\$ 80,449.91
7/11/2022	\$ 73,257.59	\$ 7,192.32	\$ 80,449.91
7/11/2023	\$ 75,580.59	\$ 4,869.32	\$ 80,449.91
7/11/2024	\$ 77,977.27	\$ 2,472.64	\$ 80,449.91
<b>GRAND TOTALS</b>	<b>\$ 498,096.34</b>	<b>\$ 65,053.03</b>	<b>\$ 563,149.37</b>

CITY OF HAMILTON  
 FINANCIAL STATEMENT  
**2020 CHEVROLETS (PD)**

INTEREST RATE 3.49%

ORIGINAL BALANCE \$ 65,220.00

DUE DATE	PRINCIPAL	INTEREST	TOTAL P & I
11/19/2020	\$ 20,986.93	\$ 2,312.94	\$ 23,299.87
11/19/2021	\$ 21,731.20	\$ 1,568.67	\$ 23,299.87
11/19/2022	\$ 22,501.87	\$ 798.00	\$ 23,299.87
GRAND TOTALS:	\$ 65,220.00	\$ 4,679.61	\$ 69,899.61

CITY OF HAMILTON FINANCIAL  
STATEMENT  
**AIRPORT FUEL SYSTEM**

INTEREST RATE  
ORIGINAL BALANCE

<b>DUE DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL P &amp; I</b>
2/15/2013	\$ 25,460.09	\$ 4,819.22	\$ 30,279.31
2/15/2014	\$ 21,166.83	\$ 9,112.48	\$ 30,279.31
2/15/2015	\$ 22,025.84	\$ 8,253.47	\$ 30,279.31
2/15/2016	\$ 22,919.71	\$ 7,359.60	\$ 30,279.31
2/15/2017	\$ 23,849.86	\$ 6,429.45	\$ 30,279.31
2/15/2018	\$ 24,817.76	\$ 5,641.55	\$ 30,459.31
2/15/2019	\$ 25,824.94	\$ 4,454.37	\$ 30,279.31
2/15/2020	\$ 26,872.99	\$ 3,406.32	\$ 30,279.31
2/15/2021	\$ 27,963.57	\$ 2,315.74	\$ 30,279.31
2/15/2022	\$ 29,098.41	\$ 1,180.90	\$ 30,279.31
<b>GRAND TOTALS</b>	\$ 250,000.00	\$ 52,973.10	\$ 302,973.10

**CITY OF HAMILTON FINANCIAL  
STATEMENT  
FIRETRUCK**

INTEREST RATE ORIGINAL  
BALANCE

<b>DUE DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL P &amp; I</b>
11/1/2013	\$ 35,116.66	\$ 8,875.34	\$ 43,992.00
11/1/2014	\$ 35,872.39	\$ 8,120.61	\$ 43,993.00
11/1/2015	\$ 36,695.04	\$ 7,297.96	\$ 43,993.00
11/1/2016	\$ 37,536.55	\$ 6,456.45	\$ 43,993.00
11/1/2017	\$ 38,397.36	\$ 5,595.64	\$ 43,993.00
11/1/2018	\$ 39,277.92	\$ 4,715.08	\$ 43,993.00
11/1/2019	\$ 40,178.66	\$ 3,814.34	\$ 43,993.00
11/1/2020	\$ 41,100.06	\$ 2,892.94	\$ 43,993.00
11/1/2021	\$ 42,042.60	\$ 1,950.40	\$ 43,993.00
11/1/2022	\$ 43,006.76	\$ 986.24	\$ 43,993.00
<b>GRAND TOTALS</b>	<b>\$ 389,224.00</b>	<b>\$ 50,705.00</b>	<b>\$ 439,929.00</b>

City of Hamilton, Texas

Post Refunding Combined Debt Service – 2006 and 89 Series Bonds

Fiscal Year Ending	Series 2020B			Series 2020A			Total Debt Service	Fiscal Year Ending
	Principal	Interest	Debt Service	Principal	Interest	Debt Service		
9/30/2021	25,000.00	33,416.67	58,416.67	191,000.00	28,229.59	219,229.59	277,646.26	9/30/2021
9/30/2022	20,000.00	35,600.00	55,600.00	191,000.00	28,984.25	219,984.25	275,584.25	9/30/2022
9/30/2023	25,000.00	34,700.00	59,700.00	191,000.00	25,336.15	216,336.15	276,036.15	9/30/2023
9/30/2024	25,000.00	33,700.00	58,700.00	195,000.00	21,649.85	216,649.85	275,349.85	9/30/2024
9/30/2025	25,000.00	32,700.00	57,700.00	200,000.00	17,877.60	217,877.60	275,577.60	9/30/2025
9/30/2026	30,000.00	31,600.00	61,600.00	203,000.00	14,028.95	217,028.95	278,628.95	9/30/2026
9/30/2027	30,000.00	30,400.00	60,400.00	206,000.00	10,123.00	216,123.00	276,523.00	9/30/2027
9/30/2028	30,000.00	29,200.00	59,200.00	210,000.00	6,150.20	216,150.20	275,350.20	9/30/2028
9/30/2029	30,000.00	28,000.00	58,000.00	217,000.00	2,072.35	219,072.35	277,072.35	9/30/2029
9/30/2030	220,000.00	23,000.00	243,000.00	-	-	-	243,000.00	9/30/2030
9/30/2031	230,000.00	14,000.00	244,000.00	-	-	-	244,000.00	9/30/2031
9/30/2032	235,000.00	4,700.00	239,700.00	-	-	-	239,700.00	9/30/2032
	925,000.00	331,016.67	1,256,016.67	1,804,000.00	154,451.94	1,958,451.94	3,214,468.61	

City of Hamilton  
**Tax Rate Comparison**  
**2020**

<b>PERCENTAGE</b>	<b>TAX RATE PER \$100</b>	<b>TAX LEVY</b>	<b>INCREASE</b>
0%	0.5813	844,398*	0
0.5%	0.5842	848,610*	4,212
1%	0.5871	852,823*	8,425
1.5%	0.5900	857,035*	12,637
2%	0.5929	861,248*	16,850
2.5%	0.5958	865,460*	21,062
3%	0.5987	869,673*	25,275
3.5%	0.6016	873,885*	29,487
Voter-Approval	0.6024	875,048	30,650

These figures are based upon 2020 adjusted taxable base of \$145,260,221.00 and effective tax rate of .5813.

The average taxable value of a city residence is \$85,701.00.

\*Indicates a comparison without new construction

All above tax figures submitted by Hamilton County Appraisal District.

# CAPITAL IMPROVEMENT PLAN (CIP)

## PUBLIC WORKS VEHICLE & EQUIPMENT AQUISITIONS

Previous Lease Purchases					
Dept/Div.	Description	Cost	Annual Payment	Note Purchase	Payoff
Public Works	1 Bobcat Skid steer with Backhoe		\$10,274	Y	Annual
Public Works	416 Case Backhoe (2018)		\$1,274	M	5 years
Water Enterprise	AMI Water Meter System	\$498,000	\$80,449	Y	7 years
Parks Department	2005 Dodge Caravan			N	
<b>*Public Works Streets</b>	<b>2005 Dodge Ram 1500</b>			N	
Parks Department	2007 Dodge Ram 1500			N	
<b>*Public Works Utilities</b>	<b>2007 Dodge Ram 3500</b>			N	
<b>*Public Works Streets</b>	<b>2008 Dodge Ram 3500</b>			N	
Public Works	1995 Chevrolet Dump Truck			N	
<b>*Public Works Utilities</b>	<b>2009 Ford F-150</b>			N	
Public Works Streets	2010 Ford F-150			N	
Public Works Utilities	2015 Dodge Ram 1500			N	
Public Works Utilities	2016 Ford F-250			N	

***\*These vehicles are in need of repair and will most likely need to be replaced.***



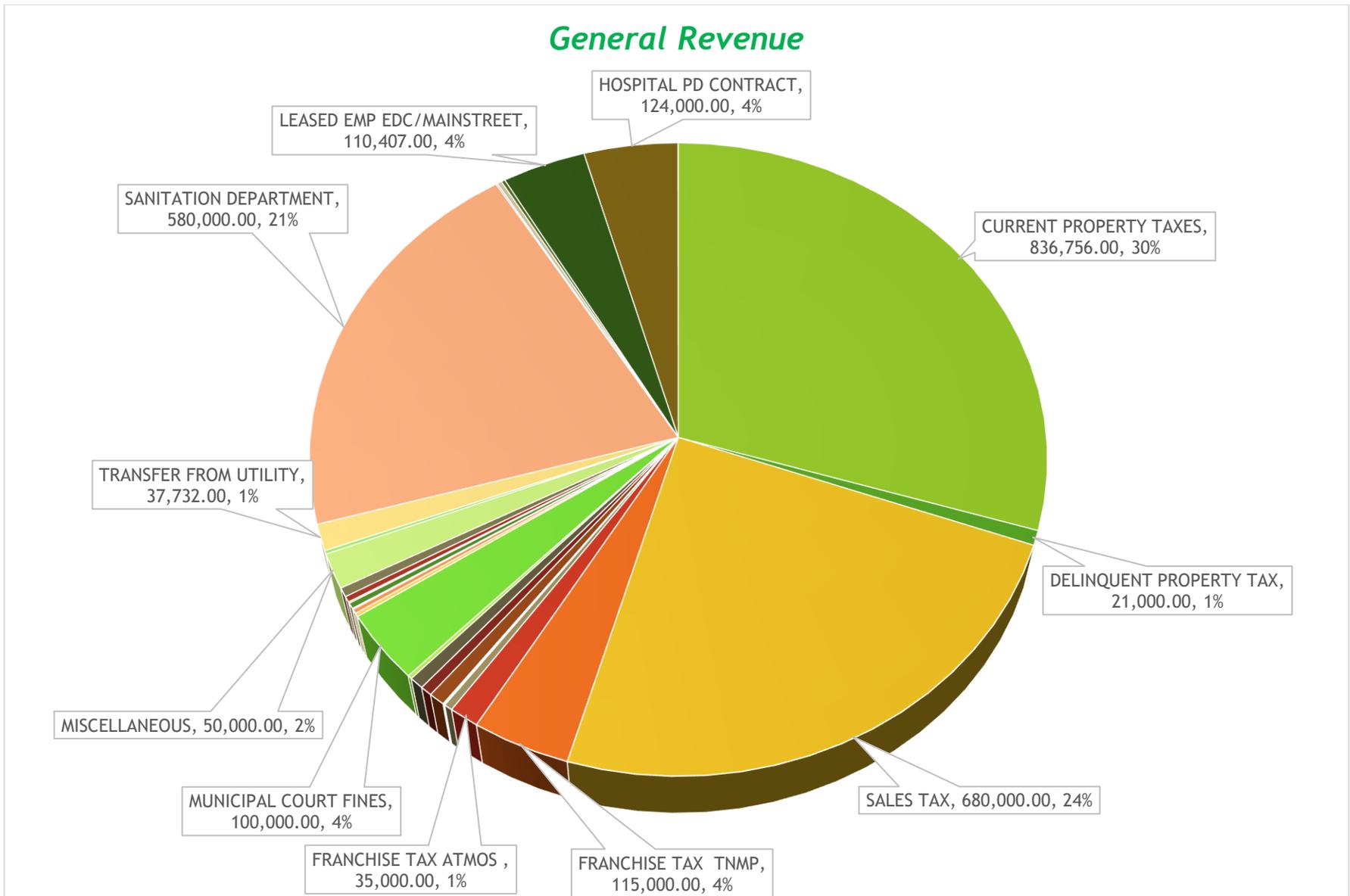
***2020 - 2021***

***City of Hamilton***

***Proposed Annual Budget***

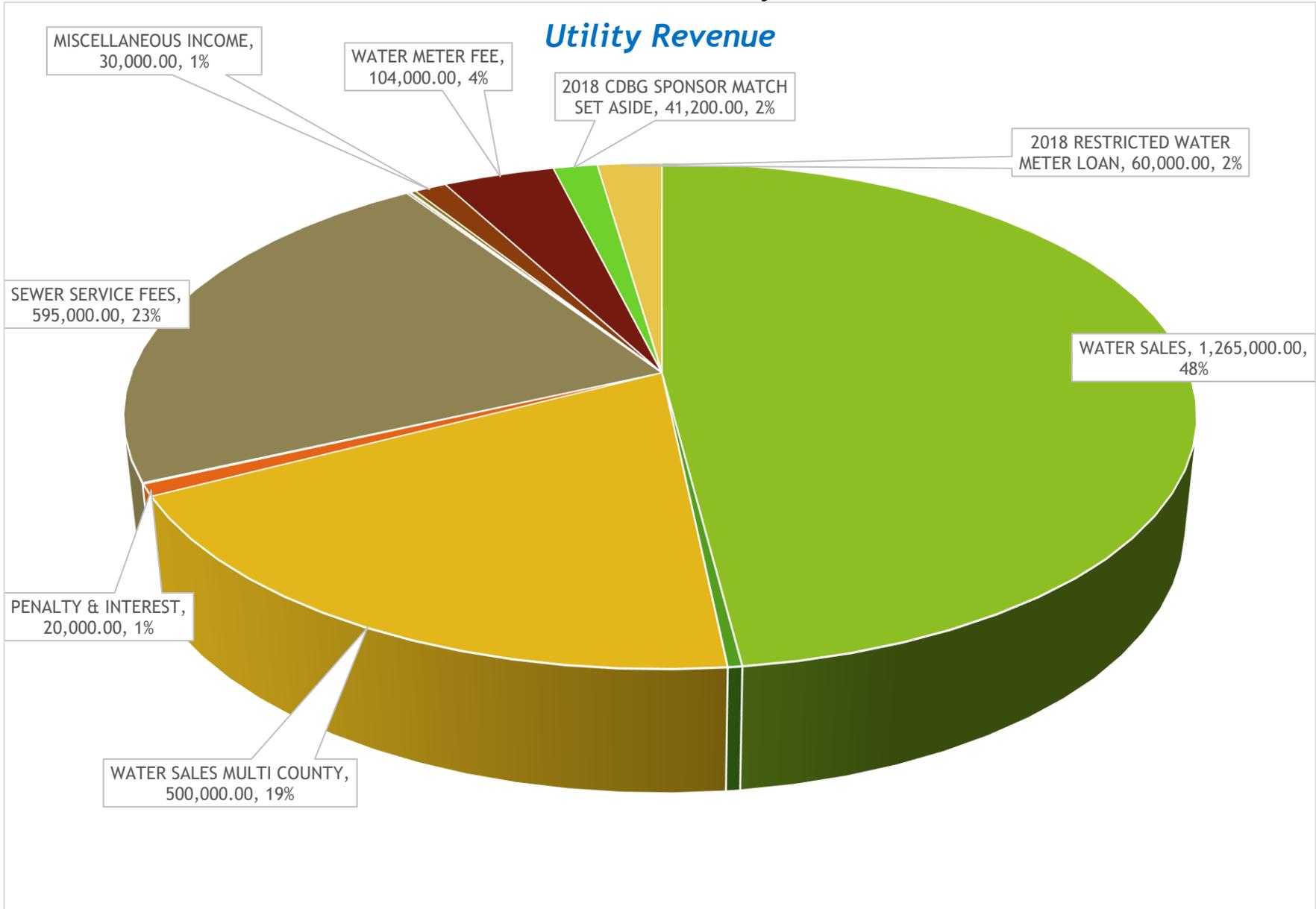
*Where Does the money come from?*  
**Fiscal Year 2020 General Fund**

**General Revenue**

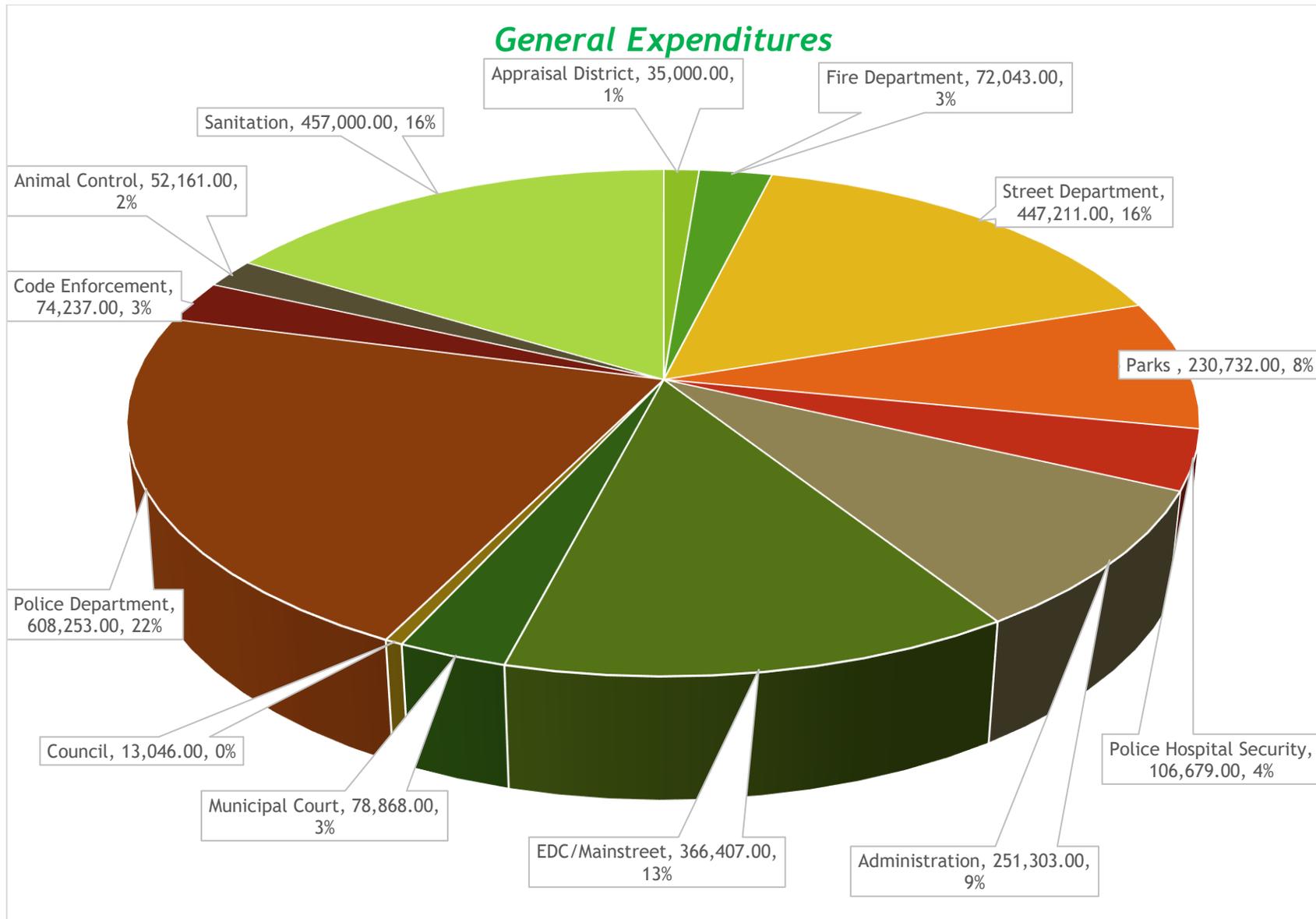


# Fiscal Year 2020 Utility Fund

## Utility Revenue

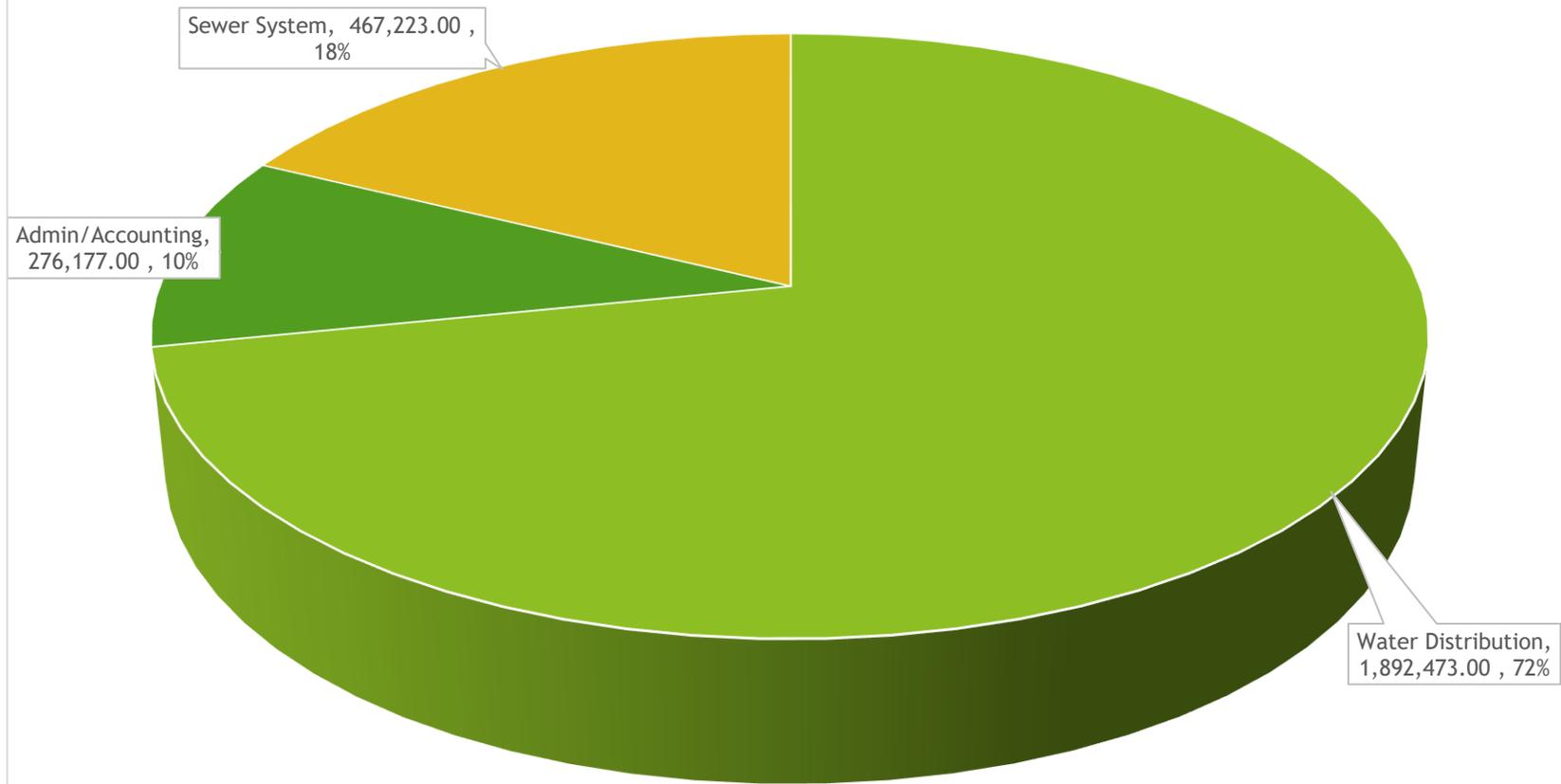


Where does the City Spend the money?  
 FY2020 General Fund



# Fiscal Year 2020 Utility Fund

## *Utility Expenditure*





# GENERAL FUND

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROPOSED
	GENERAL FUND	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
	<b>Org 01004 GENERAL FUND REVENUE</b>								
401010	CURRENT PROPERTY TAXES	591,788.51	585,292.56	635,130.55	688,722.44	746,099.44	765,000.00	803,489.85	836,756.00
401030	DELINQUENT PROPERTY TAX	20,461.71	18,217.47	22,524.38	23,590.24	21,612.48	21,000.00	19,213.42	21,000.00
401050	SALES TAX	544,845.22	573,812.03	579,770.80	594,641.94	673,398.81	614,000.00	571,143.00	680,000.00
401060	FRANCHISE TAX TNMP	110,000.00	109,217.54	86,329.88	115,638.74	115,992.06	110,000.00	114,141.45	115,000.00
401061	FRANCHISE TAX ATMOS	34,401.95	29,475.61	57,837.18	21,583.28	33,457.88	35,000.00	32,687.46	35,000.00
401062	FRANCHISE TAX CENTURYLINK	14,019.68	13,430.62	11,835.88	12,342.61	8,366.40	12,000.00	7,439.65	10,000.00
401064	FRANCHISE TAX MISC PMT	144.06	156.19	272.62	193.19	22.20	100.00	7.02	25.00
404065	MUNI RIGHT OF WAY (ROW) FEES			0.00	216.94	3,702.41	200.00	1,288.03	1,500.00
401070	MIXED DRINK TAX	0.00	0.00	214.47	443.92	463.88	300.00	1,811.58	1,000.00
401071	HOTEL/MOTEL TAX	19,891.30	19,475.61	21,207.76	21,846.05	20,227.91	19,000.00	21,754.16	19,000.00
401080	PENALTY/INTEREST-PROP TAX	12,665.11	11,293.24	13,216.14	13,559.74	14,460.43	14,000.00	12,245.95	14,000.00
401090	PERMITS	13,630.00	14,900.00	12,725.50	12,401.00	7,712.50	12,000.00	15,615.75	17,000.00
	BULK TRASH								5,000.00
401140	MUNICIPAL COURT FINES	57,994.94	102,454.94	76,563.74	66,361.87	175,706.95	100,000.00	84,316.20	100,000.00
401145	COURT SECURITY FEE			1,664.29	2,212.19	5,031.71	2,500.00	3,137.68	5,000.00
401146	COURT TECHNOLOGY FEE			1,919.01	2,949.60	6,709.02	4,000.00	3,115.00	6,000.00
401147	\$2.50 JUDICIAL EFFICIENCY			298.19	182.64	485.29	300.00	884.49	1,000.00
401148	CHILD SAFETY FUND	150.00	1,328.97	-432.73	324.79	795.29	125.00	279.71	500.00
401149	LOCAL TRAFFIC ROADS 2020							6.00	100.00
401150	10% RETAINED STATE CC	2,936.30	5,298.85	3,243.57	2,904.00	11,038.25	5,000.00	7,973.27	8,000.00
401151	LOCAL TRU PREV 2020 JUV CM							2,103.45	2,000.00
401152	LOCAL JURY FUND 2020							42.03	100.00
401160	CEMETERY REVENUES	7,138.81	4,573.40	6,184.27	12,694.41	6,246.79	5,000.00	10,002.05	8,000.00
401180	INTEREST EARNED	296.76	1,721.94	4,104.26	11,129.97	16,695.61	4,000.00	9,701.85	13,000.00
401200	MISCELLANEOUS	30,060.61	43,851.00	47,427.26	91,191.04	67,117.00	30,000.00	78,135.33	50,000.00
401291	CITY PROPERTY RENTAL	6,837.00	4,737.00	5,600.00	3,600.00	5,268.02	4,725.00	2,812.00	5,000.00
401310	TRANSFER FROM UTILITY		15,000.00	15,000.00	0.00	0.00	0.00	0.00	37,732.00
401400	SANITATION DEPARTMENT	478,171.53	501,861.27	537,948.29	553,754.47	577,381.32	555,000.00	487,169.74	580,000.00
401410	SALE OF GARBAGE BAGS	2,284.06	2,863.85	2,726.71	1,969.85	2,335.06	1,500.00	1,417.32	2,000.00
401420	P & I GARBAGE	6,412.95	6,565.29	5,975.20	7,481.93	6,985.94	6,000.00	4,827.52	6,000.00
401600	PARK/RECREATION	15,747.39	7,482.14	10,199.63	2,958.42	8,377.33	5,810.00	5,816.00	5,000.00
410070	LEASED EMP EDC/MAINSTREET	40,582.80	38,748.00	55,545.62	56,440.69	66,732.35	83,000.00	81,222.14	110,407.00
410075	HOSPITAL PD CONTRACT			57,235.06	24,673.10	55,053.37	121,000.00	49,229.84	124,000.00
410080	HISD SRO OFFICER			1,974.80	26,669.93	0.00	0.00	0.00	0.00
460330	ANIMAL CONTROL REVENUE	1,935.00	1,638.27	1,239.50	1,005.00	590.00	500.00	750.00	500.00
460500	ROAD MAINTENANCE FEE					81,473.43	0.00	356.64	0.00
615128	MISCELLANEOUS AUDITOR ADJ			29,362.00					
	<b>Total GENERAL FUND REVENUE</b>	<b>2,012,395.69</b>	<b>2,113,395.79</b>	<b>2,304,843.83</b>	<b>2,373,683.99</b>	<b>2,739,539.13</b>	<b>2,531,060.00</b>	<b>2,434,135.58</b>	<b>2,819,620.00</b>
	<b>EXPENDITURES</b>								
	<b>Org 01011 CONTRACT SERVICES</b>								
615011	HAMILTON CO APPRAISAL DIS	23,006.68	23,316.02	17,275.44	25,839.20	28,936.42	25,000.00	33,673.82	35,013.00
615053	SANITATION	341,000.11	400,675.77	390,434.26	405,349.80	437,986.71	420,000.00	379,801.51	457,000.00
645011	UNITED CARE	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
645021	ECON DEV CORP 1/2 SALES	181,615.08	191,270.70	192,581.63	198,213.13	224,466.25	199,000.00	190,381.01	226,667.00
645030	LIBRARY OPERATIONS	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	15,000.00	20,000.00
615220	MOWING				0.00	0.00	0.00	0.00	
	<b>Total CONTRACT SERVICES</b>	<b>571,621.87</b>	<b>641,262.49</b>	<b>626,291.33</b>	<b>655,402.13</b>	<b>717,389.38</b>	<b>670,000.00</b>	<b>624,856.34</b>	<b>744,680.00</b>

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROPOSED
	GENERAL FUND	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
	<b>Org 01012 FIRE DEPARTMENT</b>								
601710	ACTIVE FIREMEN	6,000.00	5,000.00	6,000.00	5,000.00	1,500.00	6,000.00	5,000.00	6,000.00
601750	RETIRED FIREMEN	2,700.00	2,675.00	3,000.00	2,800.00	2,950.00	2,700.00	2,375.00	2,600.00
610190	GAS/DIESEL	892.40	56.42	0.00	0.00	200.05	300.00	559.89	800.00
610210	MINOR TOOLS & SUPPLIES	435.16	72.00	0.00	96.00	0.00	0.00	0.00	0.00
616000	ELECTRICAL	3,040.47	3,525.90	3,180.94	1,426.67	1,346.43	1,500.00	1,157.63	3,500.00
616001	GAS	1,674.07	1,045.09	1,296.14	2,096.75	994.69	1,500.00	1,131.01	1,500.00
616002	WATER/ SEWER	124.27	126.15	122.24	111.81	44.39	150.00	80.84	150.00
625010	CITY VEHICLES & EQUIPMENT	763.53	55,544.24	8,131.57	5,283.41	9,244.22	6,000.00	0.00	6,000.00
630040	BUILDING & YARD	780.91	605.88	1,516.35	5,603.99	21,859.70	6,000.00	397.51	7,000.00
635110	MISCELLANEOUS	1,986.68	39.90	0.00	2,130.00	285.90	250.00	0.00	500.00
640040	TRAVEL/SCHOOLS		56.91	0.00	0.00	0.00	0.00	0.00	0.00
691070	DEBT SER CAP LEASE PRIN	35,872.39	36,695.04	37,536.55	38,397.36	39,277.92	39,300.00	40,178.66	41,100.00
691071	DEBT SER CAP LEASE INT	8,120.61	7,297.96	6,456.45	5,595.64	4,715.08	4,715.00	3,814.34	2,893.00
615030	TELEPHONE				0.00	0.00	0.00	0.00	0.00
	<b>Total FIRE DEPARTMENT</b>	<b>62,390.49</b>	<b>112,740.49</b>	<b>67,240.24</b>	<b>68,541.63</b>	<b>82,418.38</b>	<b>68,415.00</b>	<b>54,694.88</b>	<b>72,043.00</b>
	<b>Org 01013 STREET DEPARTMENT</b>								
601610	REGULAR SALARIES	59,406.93	64,530.25	48,270.52	101,480.63	97,853.60	85,805.00	66,983.62	64,630.00
601660	OVERTIME	1,425.21	1,656.32	4,478.02	10,142.01	6,008.06	4,000.00	5,890.51	4,000.00
605000	MEDICARE	858.83	938.37	738.30	1,589.08	1,487.96	1,244.00	1,020.66	1,272.00
605010	SOCIAL SECURITY	3,672.66	4,011.73	3,156.88	6,794.38	6,362.36	5,320.00	4,364.39	5,439.00
605020	HOSPITALIZATION/LIFE	4,197.02	4,544.78	9,314.40	13,120.83	15,070.77	11,900.00	13,969.92	17,595.00
605030	WORKMANS COMPENSATION	6,411.73	6,976.09	2,709.73	697.72	10,947.04	12,000.00	6,414.52	9,247.00
605040	PENSION CONTRIBUTION	13,259.91	13,979.29	10,207.46	21,002.75	19,076.70	15,600.00	11,787.25	13,484.00
605060	UNIFORMS	737.21	1,045.93	974.35	1,320.13	1,786.28	1,000.00	816.09	1,000.00
610020	ANIMAL FEED/ MISC.		6,269.24	8,101.31	9,228.49	8,764.40	0.00	0.00	0.00
610190	GAS & OIL	10,126.80	7,086.57	12,599.15	11,670.32	14,808.89	13,000.00	6,074.82	12,000.00
610210	MINOR TOOLS & SUPPLIES	3,439.40	5,985.01	2,820.25	3,683.78	3,562.75	5,800.00	3,768.73	5,800.00
610250	STREET PAINTING	288.77	441.94	640.00	18.38	1,028.39	800.00	213.02	800.00
615030	TELEPHONE	1,958.87	1,821.81	1,655.82	2,207.54	2,122.27	2,000.00	1,513.61	2,000.00
615050	STREET LIGHTING	38,092.87	41,147.97	44,290.98	31,428.54	32,006.93	42,000.00	26,984.59	36,000.00
616000	ELECTRICAL	2,965.63	4,077.91	5,175.56	3,495.03	4,530.84	4,000.00	3,477.40	4,000.00
616005	UTILITY GAS	2,083.24	1,126.10	939.58	2,361.53	2,354.61	2,000.00	2,191.57	2,500.00
625010	CITY VEHICLES/EQUIPMENT	10,036.06	11,297.78	13,906.20	8,515.83	40,761.25	15,000.00	10,556.31	14,325.00
625020	STREET SIGNS	1,949.85	5,064.69	2,984.70	10,185.23	9,844.32	4,000.00	3,444.49	5,369.00
625090	EQUIPMENT/BACKHOE, TRAC.	16,752.26	454.48	23,405.34	17,511.97	31,307.18	21,000.00	23,501.45	25,000.00
630040	BUILDING & YARD	574.99	994.26	3,513.24	1,534.93	7,362.38	1,000.00	6,106.27	1,000.00
635010	ASPHALT & CALICHE	55,677.90	41,205.42	63,523.44	74,378.32	73,014.20	70,000.00	48,263.25	70,000.00
635020	SEALCOATING/PAVING	44,347.28	49,580.18	44,880.15	37,259.05	73,754.00	80,000.00	0.00	120,000.00
635030	BRIDGES/CULVERTS	454.81	5,401.03	336.77	2,605.35	7,635.95	15,000.00	8,881.80	15,000.00
63	TRANS TO AIRPORT PAVE PROJECT				0.00	0.00	0.00	0.00	0.00
640042	CHEMICALS/MOSQUITO	1,421.34	2,076.29	1,444.70	1,442.77	1,188.75	2,000.00	2,297.06	2,000.00
651121	CAPITAL IMPROVEMENT PROJECTS						37,396.00	5,812.22	15,000.00
	<b>Total STREET DEPARTMENT</b>	<b>280,139.57</b>	<b>281,713.44</b>	<b>310,066.85</b>	<b>373,674.59</b>	<b>472,639.88</b>	<b>451,865.00</b>	<b>264,333.55</b>	<b>447,461.00</b>
	<b>Org 01015 PARKS</b>								
601414	SECURITY	1,450.00	0.00	0.00	160.00	0.00	500.00	133.92	0.00
601610	REGULAR SALARIES	57,828.59	62,299.35	31,883.51	48,495.47	62,529.55	63,900.00	59,780.30	90,648.00

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROPOSED
	GENERAL FUND	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
601615	SWIM POOL MANAGER	3,655.00	2,607.50	3,002.50	2,463.00	4,440.00	3,900.00	1,483.74	3,800.00
601616	ASSIST POOL MANAGER	1,870.26	1,235.63	282.00	2,376.00	25.00	3,400.00	0.00	3,400.00
601617	LIFEGUARDS	9,066.37	8,217.48	5,578.89	4,214.12	5,909.65	8,700.00	6,361.24	8,700.00
601618	SEASONAL EMPLOYEES	12,012.00	9,684.13	37,283.14	2,130.00	10,565.20	6,000.00	667.50	6,000.00
601660	OVERTIME	283.24	310.91	2,816.55	2,492.27	2,746.68	1,000.00	4,296.19	4,000.00
605000	MEDICARE	1,209.84	1,218.39	1,167.57	888.60	1,236.80	1,390.00	1,044.77	1,536.00
605010	SOCIAL SECURITY	5,173.99	5,210.08	4,992.64	3,799.81	5,288.47	4,900.00	4,467.36	6,569.00
605020	HOSPITALIZATION/LIFE	8,394.04	7,218.18	8,334.20	4,903.21	7,611.50	6,000.00	7,395.84	11,960.00
605030	WORKMANS COMPENSATION	3,423.53	3,822.83	-1,549.09	1,586.24	3,259.94	3,800.00	2,737.50	4,460.00
605040	PENSION CONTRIBUTION	11,516.13	12,001.05	5,130.93	7,073.94	10,260.77	8,100.00	8,000.03	10,109.00
605060	UNIFORMS	1,659.72	1,782.58	2,193.00	1,185.66	893.72	1,000.00	922.38	1,000.00
610030	OFFICE SUPPLIES	433.42	10.48	305.17	31.86	53.90	250.00	24.97	250.00
610090	MERCHANDISE FOR RESALE	2,793.22	2,058.33	2,991.71	1,627.42	2,732.88	694.00	1,291.48	2,000.00
610110	JANITORIAL SUPPLIES	101.45	401.51	664.93	148.28	294.14	500.00	238.43	500.00
610130	CHEMICALS	2,382.67	0.00	928.51	3,026.68	1,395.30	1,500.00	1,248.35	1,500.00
610175	SWIMMING POOL CHEMICALS	5,111.38	3,381.00	4,685.89	7,269.28	8,987.74	3,500.00	12,006.87	8,000.00
610190	GAS/DIESEL	5,955.59	4,259.88	4,083.06	4,373.25	4,896.49	6,000.00	2,390.26	5,000.00
610210	MINOR TOOLS & SUPPLIES	6,943.55	9,499.35	4,885.32	4,936.58	4,308.90	4,000.00	6,865.00	4,000.00
610211	INMATE FOOD DRINK	2,678.65	2,620.07	1,262.65	1,898.72	2,748.39	2,000.00	391.96	2,000.00
615030	TELEPHONE	2,078.74	1,542.69	1,466.09	1,467.93	1,617.16	1,500.00	1,489.05	1,500.00
616000	ELECTRICAL	18,775.06	17,570.62	19,467.36	9,510.45	21,302.27	14,000.00	14,478.28	20,000.00
616001	GAS	1,825.14	452.87	0.00	25.50	0.00	500.00	0.00	500.00
616002	WATER/SEWER	9,968.65	18,586.52	17,271.81	12,030.72	14,879.11	8,000.00	248.16	8,000.00
625010	CITY VEHICLES/EQUIPMENT	2,442.54	1,542.20	1,618.76	469.13	3,492.52	3,000.00	1,570.40	3,000.00
625040	PLAYGROUND/PICNIC TABLES	4,173.35	398.00	1,269.07	1.96	488.98	1,500.00	8,206.60	2,000.00
625090	MOWING EQUIPMENT	1,300.47	3,286.81	4,477.46	3,133.92	6,329.60	7,500.00	10,037.78	14,000.00
630010	ELECTRICAL EQUIPMENT	375.00	578.37	0.00	8,206.32	815.40	500.00	35.98	1,000.00
630020	PLUMBING	0.00	0.00	36.26	4,483.52	738.79	100.00	678.58	1,000.00
635070	BUILDINGS/PAVILION	7,340.00	129.95	554.00	4,293.40	6,055.86	1,000.00	2,530.86	1,000.00
651121	CAPITAL IMPROVEMENTS				0.00	2,200.00	0.00	0.00	2,800.00
640040	TRAVEL/SCHOOLS							167.28	500.00
635090	REC EQUIP				126.00			0.00	0.00
	<b>Total PARKS</b>	<b>192,221.59</b>	<b>181,926.76</b>	<b>167,083.89</b>	<b>148,829.24</b>	<b>198,104.71</b>	<b>168,634.00</b>	<b>161,191.06</b>	<b>230,732.00</b>
	<b>Org 01016 POLICE-HOSPITAL SECURITY</b>								
601610	REGULAR SALARIES	0.00	0.00		39,097.31	34,074.69	71,000.00	30,210.38	71,400.00
601660	OVERTIME	0.00	0.00		633.92	738.30	0.00	75.72	1,000.00
605000	MEDICARE	0.00	0.00		576.09	504.79	1,100.00	423.21	1,035.00
605010	SOCIAL SECURITY	0.00	0.00		2,463.30	2,158.40	4,450.00	1,809.65	4,427.00
605020	HOSPITALIZATION	0.00	0.00		3,709.86	0.00	7,700.00	4,314.24	11,730.00
605030	WORKMAN'S COMPENSATION	0.00	0.00		1,732.32	1,594.39	3,100.00	1,317.45	3,113.00
605040	PENSION CONTRIBUTION	0.00	0.00		7,517.03	6,315.01	12,300.00	4,906.77	10,974.00
605060	UNIFORMS	0.00	0.00		0.00	0.00	1,000.00	0.00	1,000.00
640040	TRAINING/TRAVEL	0.00	0.00		0.00	0.00	1,000.00	0.00	2,000.00
	<b>Total POLICE-HOSPITAL SECURITY</b>	<b>0.00</b>	<b>0.00</b>		<b>55,729.83</b>	<b>45,385.58</b>	<b>101,650.00</b>	<b>43,057.42</b>	<b>106,679.00</b>
	<b>Org 01017 POLICE-SCHOOL SECURITY</b>								
601610	REGULAR SALARIES	0.00	0.00		24,858.66	0.00	0.00	0.00	
601660	OVERTIME	0.00	0.00		1,534.69	0.00	0.00	0.00	
605000	MEDICARE	0.00	0.00		382.72	0.00	0.00	0.00	

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROPOSED
	GENERAL FUND	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
605010	SOCIAL SECURITY	0.00	0.00		1,636.39	0.00	0.00	0.00	
605020	HOSPITALIZATION	0.00	0.00		2,518.19	0.00	0.00	0.00	
605030	WORKMAN'S COMPENSATION	0.00	0.00		1,150.74	0.00	0.00	0.00	
605040	PENSION CONTRIBUTION	0.00	0.00		4,995.86	0.00	0.00	0.00	
605060	UNIFORMS	0.00	0.00		0.00	0.00	0.00	0.00	
640040	TRAINING/TRAVEL	0.00	0.00		0.00	0.00	0.00	0.00	
	<b>Total POLICE-SCHOOL SECURITY</b>	<b>0.00</b>	<b>0.00</b>		<b>37,077.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Org 01018 ADMINISTRATION</b>								
601610	REGULAR SALARIES	120,052.80	146,950.68	144,022.04	166,712.53	170,775.09	180,000.00	142,769.46	101,731.00
601660	OVERTIME				41.26			0.00	0.00
605000	MEDICARE	1,656.36	1,966.20	1,982.39	2,292.20	2,379.42	2,840.00	1,764.18	1,466.00
605010	SOCIAL SECURITY	7,082.39	8,407.17	8,476.74	9,800.68	10,173.43	11,680.00	7,542.45	6,270.00
605020	HOSPITALIZATION/LIFE	6,295.66	9,089.70	11,835.30	5,963.78	5,937.10	7,535.00	5,575.92	8,738.00
605030	WORKMANS COMPENSATION	540.12	661.16	647.96	745.81	768.71	850.00	598.73	455.00
605040	PENSION CONTRIBUTION	24,873.84	31,281.35	32,294.35	27,276.29	31,322.92	33,000.00	21,662.69	15,543.00
610010	POSTAGE	680.01	883.68	784.68	821.59	1,125.77	800.00	286.85	800.00
610030	OFFICE SUPPLIES	3,123.52	1,916.27	2,337.93	4,181.29	3,124.01	2,000.00	2,047.66	2,000.00
610070	SUNDRY/FEES	178.11	87.25	35.00	38.32	42.57	200.00	35.00	200.00
610150	PEST CONTROL	554.40	554.40	45.31	0.00	1,147.56	600.00	593.16	600.00
610210	MINOR TOOLS & SUPPLIES	398.53	96.61	956.42	214.91	138.71	500.00	219.80	500.00
615020	INSURANCE	16,308.39	17,594.76	22,839.99	22,150.00	22,618.50	20,000.00	23,309.82	25,000.00
615030	TELEPHONE	3,308.13	3,809.18	5,716.04	5,224.93	4,837.14	5,000.00	3,049.28	5,000.00
615070	LEGAL AUDITING	10,446.89	10,588.75	6,963.75	12,766.25	12,045.00	12,700.00	12,251.25	13,000.00
615080	LEGAL NOTICES	742.75	88.00	803.90	167.65	1,376.25	300.00	410.63	500.00
615090	ELECTIONS	1,818.69	2,101.13	2,433.30	3,484.21	3,118.49	3,000.00	779.49	3,500.00
615128	MISCELLANEOUS							1,952.11	0.00
616000	ELECTRICAL	1,601.35	2,510.45	2,391.43	2,889.71	1,569.33	2,400.00	1,244.50	1,500.00
616001	GAS	609.38	418.69	685.42	940.68	554.13	700.00	453.53	700.00
616002	WATER/SEWER	101.17	752.35	490.48	554.23	992.06	500.00	195.29	500.00
625070	FURNITURE & FIXTURES	659.00	164.66	1,652.68	1,480.26	880.76	1,000.00	1,513.61	1,000.00
630040	BUILDING & YARD	9,140.45	2,602.64	828.15	2,190.91	970.80	2,000.00	3,510.76	10,000.00
640032	DUES	2,389.77	3,198.32	2,228.00	2,273.00	2,668.22	2,800.00	1,671.50	2,800.00
640040	TRAVEL/SCHOOLS	4,941.56	3,306.13	4,107.36	8,788.44	5,079.85	5,000.00	3,337.21	7,000.00
645020	CONTINGENCY FUND	15,229.40	32,997.77	9,684.82	39,439.79	21,781.55	5,000.00	9,952.07	10,000.00
645023	HOTEL/MOTEL TAX CHAMBER	19,891.30	18,994.16	20,884.74	25,956.04	20,695.93	19,000.00	19,127.66	20,000.00
645075	MAIN STREET PROGRAM GRANT						30,000.00	21,176.40	12,500.00
601411	ADMIN CAR ALLOW				0.00	0.00		0.00	0.00
	<b>Total ADMINISTRATION</b>	<b>252,623.97</b>	<b>301,021.46</b>	<b>285,128.18</b>	<b>346,394.76</b>	<b>326,123.30</b>	<b>349,405.00</b>	<b>287,031.01</b>	<b>251,303.00</b>
	<b>Org 01030 EDC</b>								
61610	REGULAR SALARIES	30,000.00	30,000.00	43,002.00	45,151.00	49,666.00	54,001.00		59,000.00
605000	MEDICARE						783.00		856.00
605010	SOCIAL SECURITY						3,348.00		3,658.00
605020	HOSPITALIZATION/LIFE						0.00		0.00
605030	WORKMANS COMPENSATION						243.00		265.00
605040	PENSION CONTRIBUTION						8,291.00		9,068.00
	<b>Total EDC</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>43,002.00</b>	<b>45,151.00</b>	<b>49,666.00</b>	<b>66,666.00</b>	<b>0.00</b>	<b>72,847.00</b>
	<b>Org 01031 MAINSTREET</b>								

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROPOSED
	GENERAL FUND	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
601610	REGULAR SALARIES						30,000.00		50,000.00
605000	MEDICARE								725.00
605010	SOCIAL SECURITY								3,100.00
605020	HOSPITALIZATION/LIFE								5,825.00
605030	WORKMANS COMPENSATION								225.00
605040	PENSION CONTRIBUTION								7,685.00
	<b>Total MAINSTREET</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>67,560.00</b>
	<b>Org 01020 MUNICIPAL COURT</b>								
601025	JUDGE FEES	4,500.00	5,600.00	6,600.00	6,600.00	6,600.00	7,000.00	5,800.00	7,200.00
601310	CITY ATTORNEY	937.50	3,312.50	3,806.25	3,064.18	3,376.75	3,000.00	4,529.71	6,661.00
601610	REGULAR SALARIES	35,513.92	37,359.36	36,224.81	37,259.20	38,400.01	42,500.00	32,036.46	40,603.00
605000	MEDICARE	571.38	540.81	500.74	598.12	618.73	580.00	552.72	675.00
605010	SOCIAL SECURITY	2,442.50	2,312.35	2,141.08	2,557.92	2,644.54	2,480.00	2,363.39	2,887.00
605020	HOSPITALIZATION/LIFE	4,197.02	3,609.09	6,334.20	3,445.97	3,957.98	5,016.00	4,314.24	5,825.00
605030	WORKMANS COMPENSATION	176.26	190.12	188.86	203.90	212.66	190.00	187.09	210.00
605040	PENSION CONTRIBUTION	7,845.67	7,958.73	7,054.58	7,492.20	7,620.41	7,700.00	5,905.17	7,157.00
610010	POSTAGE	1,535.67	1,878.04	1,685.19	985.09	2,665.03	1,600.00	682.81	1,500.00
610050	PRINTING/OFFICE SUPPLIES	381.32	387.81	2,861.95	1,418.01	2,378.67	1,400.00	1,834.69	2,500.00
610070	SUNDRY/FEES	160.00	148.95	486.00	293.99	190.00	200.00	155.00	200.00
615030	TELEPHONE	240.00	160.00	0.00	0.00	595.00	400.00	0.00	400.00
615031	SOFTWARE/LIC SUPPORT	1,157.75	1,215.63	0.00	1,217.00	1,217.00	0.00	0.00	1,250.00
640040	TRAVEL/SCHOOLS	983.29	507.33	508.52	473.33	798.02	700.00	650.00	800.00
645035	COURT FEES DUE TO CASA				1,046.24		200.00	1,120.08	1,000.00
645040	COURT SECURITY UPDATE				5,476.79	285.00	300.00	0.00	
	<b>Total MUNICIPAL COURT</b>	<b>60,642.28</b>	<b>65,180.72</b>	<b>68,392.18</b>	<b>72,131.94</b>	<b>71,559.80</b>	<b>73,266.00</b>	<b>60,131.36</b>	<b>78,868.00</b>
	<b>Org 01022 ADMIN/COUNCIL</b>								
601010	MAYOR	625.00	1,500.00	1,500.00	875.00	1,500.00	1,500.00	1,250.00	1,500.00
601020	COUNCIL	2,050.00	1,500.00	1,500.00	2,125.00	1,475.00	1,500.00	1,250.00	1,500.00
601310	CITY ATTORNEY	7,800.00	8,000.04	8,525.04	8,102.36	8,335.45	8,000.00	3,480.91	6,661.00
605000	MEDICARE	38.62	43.32	43.32	94.24	111.47	75.00	86.01	100.00
605010	SOCIAL SECURITY	165.85	186.00	186.00	403.54	477.40	350.00	368.33	350.00
605030	WORKMANS COMP.	8.15	11.88	11.88	42.24	49.18	35.00	25.58	35.00
605040	PENSION COMPENSATION				1,279.92	1,530.95	1,200.00	535.03	650.00
640032	DUES	16.82	0.00	64.95	0.00	0.00	250.00	0.00	250.00
640040	COUNCIL TRAVEL		457.89	52.50	1,881.30	704.65	500.00	205.77	500.00
645032	COUNCIL MEETINGS	1,222.80	2,872.38	2,146.41	1,256.57	6,217.85	2,500.00	963.72	1,500.00
	<b>Total ADMIN/COUNCIL</b>	<b>11,927.24</b>	<b>14,571.51</b>	<b>14,030.10</b>	<b>16,060.17</b>	<b>20,401.95</b>	<b>15,910.00</b>	<b>8,165.35</b>	<b>13,046.00</b>
	<b>Org 01024 POLICE DEPARTMENT</b>								
601412	FIELD INVESTIGATION	1,269.91	498.54	248.99	469.32	0.00	500.00	0.00	1,000.00
601610	REGULAR SALARIES	227,958.35	283,371.47	322,301.51	246,713.22	282,443.82	305,400.00	256,749.27	340,560.00
601660	OVERTIME	15,789.34	10,009.23	12,740.52	13,439.53	9,784.46	10,000.00	12,231.98	10,000.00
605000	MEDICARE	3,501.44	4,242.96	4,783.89	3,721.14	4,217.51	4,425.00	3,859.62	4,956.00
605010	SOCIAL SECURITY	14,971.62	18,142.49	20,454.52	15,910.91	18,033.00	18,900.00	16,502.89	21,192.00
605020	HOSPITALIZATION	25,822.48	25,263.63	36,340.60	20,274.63	26,488.17	40,150.00	28,556.16	44,008.00
605030	WORKMAN'S COMPENSATION	9.59.98	12,175.43	8,705.51	11,289.75	12,616.78	13,300.00	10,758.65	14,902.00
605040	PENSION CONTRIBUTION	53,832.80	62,507.46	65,079.76	48,998.15	53,657.74	55,900.00	43,306.92	52,535.00
605060	UNIFORMS	12,698.96	7,022.91	4,499.76	7,628.75	2,160.81	6,500.00	5,823.56	10,000.00

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROPOSED
	GENERAL FUND	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
610010	POSTAGE	256.64	145.83	103.62	388.81	425.18	300.00	458.89	500.00
610030	OFFICE SUPPLIES	4,104.49	2,363.13	2,861.63	2,923.19	4,762.44	2,500.00	2,578.26	2,500.00
610172	TESTING/EXAM	970.10	130.00	482.00	-827.00	1,972.60	500.00	10.00	1,000.00
610190	FUEL/OIL	13,440.69	15,264.47	14,612.22	22,571.46	23,212.53	18,000.00	15,716.97	18,000.00
615030	TELEPHONE	2,602.95	3,424.92	4,929.33	5,345.20	5,264.81	4,000.00	4,774.55	5,000.00
605031	SOFTWARE SUPPORT	2,608.19	4,603.23	6,233.40	11,935.23	11,996.82	13,500.00	13,370.27	12,000.00
605041	DISPATCH AND JAIL			750.00	130.90	0.00	1,000.00	0.00	2,000.00
615080	LEGAL NOTICE	113.60	0.00	81.00	447.62	91.00	100.00	96.25	500.00
625010	VEHICLE REPAIR	9,575.39	4,937.31	5,873.15	9,145.80	15,953.23	10,000.00	16,307.03	10,000.00
625015	EQUIPMENT REPAIR	763.16	217.14	725.60	9,525.68	149.96	2,000.00	914.88	2,500.00
635110	MISCELLANEOUS	3,724.47	2,795.67	2,769.28	8,811.47	6,874.66	3,000.00	4,361.29	3,500.00
640031	DUES/ SUBSCRIPTIONS	415.00	195.00	235.00	569.63	258.00	500.00	568.36	800.00
640032	EDUCATION MATERIAL	188.17	331.59	0.00	374.86	226.00	350.00	621.00	500.00
640040	TRAINING/TRAVEL	4,168.88	2,461.26	6,633.16	2,191.99	6,079.14	4,000.00	1,035.00	5,000.00
	K-9 UNIT								1,000.00
651121	CAPITAL IMPROVEMENT	123,775.61	154,005.61	16,689.13	16,132.48	8,139.22	7,000.00	27,581.54	20,000.00
671030	PROFESSIONAL FEES		15,505.00	0.00	0.00	0.00	0.00	0.00	0.00
691070	POLICE VEH CAP DEBT SVC-PRIN			60,072.25	61,936.15	28,493.25	15,000.00	0.00	21,987.00
691071	POLICE VEH CAP DEBT SVC-INT			4924.25	2923.60	952.99	1500	0	2,313.00
	<b>Total POLICE DEPARTMENT</b>	<b>522,552.24</b>	<b>629,614.28</b>	<b>603,130.08</b>	<b>522,972.47</b>	<b>524,254.12</b>	<b>538,325.00</b>	<b>466,183.34</b>	<b>608,253.00</b>
	<b>Org 01026 CODE ENFORCEMENT</b>								
601411	ADMIN CAR ALLOW	2,400.00			0.00	35.60	0.00	0.00	
601610	REGULAR SALARIES	34,554.23	14,680.00	15,965.63	12,048.50	39,670.22	30,000.00	32,957.61	35,700.00
601660	OVERTIME			162.01	135.19	2,479.06	0.00	3,875.00	500.00
605000	MEDICARE	426.87	212.84	229.44	159.07	570.25	450.00	529.16	518.00
605010	SOCIAL SECURITY	1,825.36	910.14	981.10	680.18	2,438.56	1,850.00	2,263.09	2,213.00
605020	HOSPITALIZATION/LIFE	2,596.12		1,833.70	1,457.87	4,262.29	3,900.00	4,314.24	5,865.00
605030	WORKMANS COMPENSATION	352.51	149.83	164.51	255.34	1,264.47	300.00	1,602.11	364.00
605040	PENSION CONTRIBUTION	6,224.55		1,905.68	2,200.79	7,722.22	5,300.00	5,946.92	5,487.00
610010	POSTAGE	359.80	96.61	46.01	211.06	44.41	100.00	27.80	150.00
610030	OFFICE SUPPLIES	479.20	50.00	352.21	176.82	824.55	200.00	2,171.89	1,000.00
615030	TELEPHONE	349.25	315.47	712.65	569.76	528.89	0.00	516.83	240.00
615080	LEGAL NOTICES	207.75	68.00	0.00	52.25	553.00	500.00	4,319.49	500.00
640040	TRAVEL/SCHOOL	245.00	110.00	2,976.58	128.85	1,715.95	500.00	150.00	2,000.00
610020	ANIMAL CONTROL/FEED					0.00	0.00	0.00	0.00
610210	MINOR TOOLS & SUPPLIES	0.00				0.00	0.00	0.00	200.00
625010	CITY VEHICLES/EQUIPMENT					0.00	1,500.00	387.50	2,000.00
	PERMITS								10,000.00
625050	OFFICE MACH/CAP IMPROVE					0.00	0.00	0.00	7,000.00
640032	DUES	506.00	135.00			0.00	200.00	135.00	250.00
	<b>Total CODE ENFORCEMENT</b>	<b>48,126.64</b>	<b>16,727.89</b>	<b>25,329.52</b>	<b>18,075.68</b>	<b>62,109.47</b>	<b>44,800.00</b>	<b>59,196.64</b>	<b>73,987.00</b>
	<b>Org 01028 ANIMAL CONTROL</b>								
601610	REGULAR SALARIES	0.00	0.00	0.00	0.00	25,968.75	26,700.00	19,806.25	26,520.00
601660	OVERTIME	0.00	0.00	0.00	0.00	1,453.13	0.00	1,115.63	1,500.00
605000	MEDICARE	0.00	0.00	0.00	0.00	397.65	400.00	289.73	385.00
605010	SOCIAL SECURITY	0.00	0.00	0.00	0.00	1,700.19	1,670.00	1,238.95	1,644.00
605020	HOSPITALIZATION	0.00	0.00	0.00	0.00	4,110.21	3,900.00	4,314.24	5,865.00
605030	WORKMAN'S COMPENSATION	0.00	0.00	0.00	0.00	1,713.90	270.00	1,307.63	271.00

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROPOSED
	GENERAL FUND	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
605040	PENSION CONTRIBUTION	0.00	0.00	0.00	0.00	5,023.81	4,800.00	3,389.71	4,076.00
605060	UNIFORMS	0.00	0.00	0.00	0.00	0.00	200.00	0.00	200.00
	PROPANE/GAS								1,000.00
610020	ANIMAL FEED/MISC						8,200.00	4,955.23	8,200.00
625010	CITY VEHICLES/EQUIPMENT						2,000.00	1,068.70	2,000.00
640040	TRAINING/TRAVEL	0.00	0.00	0.00	0.00	0.00	200.00	0.00	500.00
	<b>Total ANIMAL CONTROL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,367.64</b>	<b>48,340.00</b>	<b>37,486.07</b>	<b>52,161.00</b>
	<b>GENERAL FUND REVENUE</b>	<b>2,012,395.69</b>	<b>2,113,395.79</b>	<b>2,304,843.83</b>	<b>2,373,683.99</b>	<b>2,739,539.13</b>	<b>2,531,060.00</b>	<b>2,434,135.58</b>	<b>2,819,620.00</b>
	<b>GENERAL FUND EXPENSE</b>	<b>2,002,245.89</b>	<b>2,244,759.04</b>	<b>2,166,692.37</b>	<b>2,314,889.69</b>	<b>2,560,754.21</b>	<b>2,530,610.00</b>	<b>2,066,327.02</b>	<b>2,819,620.00</b>
	<b>DIFFERENCE</b>	<b>10,149.80</b>	<b>-131,363.25</b>	<b>138,151.46</b>	<b>58,794.30</b>	<b>178,784.92</b>	<b>450.00</b>	<b>367,808.56</b>	<b>0.00</b>



# **ENTERPRISE FUND**

CITY OF HAMILTON, TEXAS										
		BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROPOSED	
	ENTERPRISE FUND	2013-2014	2014-2015	2015-2016	2016-2017	2017-18	2018-2019	2019-2020	2019-2020	2020-2021
	Org 06054 UTILITY REVENUES									
460010	WATER SALES	1,207,885.61	1,104,978.89	1,137,356.14	971,413.59	1,230,200.44	1,237,593.74	1,348,680.00	1,110,571.96	1,265,000.00
460011	WATER SALES FROM GEN	10,870.20	10,194.09	19,465.02	16,068.92	12,696.76	15,915.56	7,000.00	524.29	9,673.00
460020	WATER SALES MULTI COUNTY	423,873.74	450,061.23	461,126.31	449,001.84	509,760.56	493,993.59	445,000.00	457,797.57	500,000.00
460030	PENALTY & INTEREST	23,945.38	25,617.73	25,873.75	25,261.99	31,134.22	24,515.78	20,000.00	18,411.17	20,000.00
460090	WATER TAPS	5,985.00	1,300.00	2,515.00	1,160.00	8,030.00	20,362.67	2,000.00	2,150.00	2,000.00
460110	SEWER SERVICE FEES	586,177.40	549,059.43	545,563.07	605,119.69	543,390.38	592,111.21	617,375.00	495,952.60	595,000.00
460120	CONNECT FEES	4,190.00	5,025.00	4,305.00	3,600.00	3,110.00	6,440.00	2,500.00	5,880.00	2,500.00
460130	SEWER TAPS	0.00	1,500.00	1,500.00	1,500.00	1,250.00	1,000.00	1,500.00	500.00	1,500.00
460210	INTEREST INCOME	1,778.32	105.85	2,814.69	2,009.57	7,065.02	13,609.70	2,000.00	3,579.34	5,000.00
460220	MISCELLANEOUS INCOME	12,967.29	2,176.39	1,000.00	129,879.66	3,266.35	14,503.54	0.00	48,182.02	30,000.00
460230	WATER METER FEE					103,937.52	104,552.87	100,000.00	86,594.46	104,000.00
460235	UNRSTRCTD NET PSTN 2017 WATER METERS					0.00				
460400	GRANT PROCEEDS					-212,628.00				
	2018 CDBG SPONSOR MATCH SET ASIDE									41,200.00
	2018 RESTRICTED WATER METER LOAN									60,000.00
460410	WWTP PROJECT 2006									
	<b>Total UTILITY REVENUES</b>	<b>2,277,672.94</b>	<b>2,150,018.61</b>	<b>2,201,518.98</b>	<b>2,205,015.26</b>	<b>2,241,213.25</b>	<b>2,524,598.66</b>	<b>2,546,055.00</b>	<b>2,230,143.41</b>	<b>2,635,873.00</b>
	<b>EXPENDITURES</b>									
	<b>Org 06063 WATER DISTRIBUTION</b>									
601610	REGULAR SALARIES	119,624.43	130,691.64	155,463.72	104,291.15	96,564.32	124,614.33	125,800.00	83,919.43	106,952.00
601660	OVERTIME	2,615.25	4,248.75	3,404.88	8,593.71	11,431.20	9,491.37	5,000.00	7,838.72	5,000.00
605000	MEDICARE	1,752.46	1,962.54	2,298.09	1,607.17	1,492.83	1,814.21	1,850.00	1,227.90	1,539.00
605010	SOCIAL SECURITY	7,493.06	8,391.00	9,826.58	6,871.95	6,383.18	7,757.79	7,800.00	5,250.58	6,581.00
605020	HOSPITALIZATION/LIFE	19,918.05	16,450.56	14,971.04	17,364.40	11,397.67	14,309.62	20,075.00	12,326.40	17,595.00
605030	WORKMANS COMPENSATION	6,607.52	6,774.09	8,610.74	6,823.60	12,102.33	7,638.31	7,200.00	4,710.34	6,040.00
605040	PENSION CONTRIBUTION	26,813.14	29,798.33	33,821.59	17,842.11	9,442.57	24,572.73	23,800.00	14,909.38	16,316.00
605043	PENSION EXPENSE					18,154.00			-	
605060	UNIFORMS	818.85	3,106.17	3,931.64	3,969.39	1,547.03	1,178.29	2,000.00	1,818.88	2,000.00
610130	CHEMICALS	485.36	100.00	-	-	-	29.98	99.09	-	100.00
610170	LABORATORY SUPPLIES	96.60	0.00	-	-	-	-	250.00	233.33	250.00
610190	GAS/DIESEL	12,449.92	7,855.09	5,691.99	4,211.58	5,231.71	8,653.15	10,000.00	5,826.44	10,000.00
610210	MINOR TOOLS & SUPPLIES	3,275.04	3,752.79	4,251.96	2,916.61	6,252.34	6,934.99	2,000.00	4,801.28	5,000.00
615030	TELEPHONE	2,032.21	2,411.44	2,107.67	1,485.02	1,131.87	1,370.08	3,600.00	1,323.88	1,500.00
615120	DUES	0.00	0.00	118.00	-	-	-	500.00	-	500.00
615150	WATER PURCHASES ULRMWD	913,604.88	963,815.06	1,083,725.59	1,027,797.60	1,146,247.10	1,153,472.14	1,200,000.00	955,958.82	1,162,834.00
615160	TCEQ WATER SYSTEM FEES	3,508.04	3,390.55	3,420.67	3,667.04	4,576.07	4,594.86	4,500.00	398.05	4,500.00
615170	LABORATORY TESTING	2,875.94	1,798.52	1,159.29	1,331.79	1,188.59	1,046.99	3,000.00	2,186.46	3,000.00
616000	ELECTRICAL	43,117.77	33,804.86	30,798.46	33,889.68	34,613.99	26,870.49	40,000.00	23,963.27	35,000.00
616005	UTILITY GAS	450.32	600.00	-	-	-	-	600.00	244.00	600.00
625011	VEHICLES & EQUIPMENT	11,898.25	3,000.00	3,960.83	4,767.34	8,859.94	11,656.15	10,000.00	16,390.10	75,000.00
625150	WATER MAINS/SYST REPAIR	54,608.19	65,328.25	43,083.35	26,951.61	50,831.63	62,311.13	55,000.00	61,329.38	55,000.00
630060	SUNDRY/FEES	218.92	318.64	13.48	125.00	-	-	250.00	29.77	250.00
640020	SCHOOLS	1,853.53	1,934.90	1,822.53	1,058.06	2,659.46	3,682.86	2,000.00	1,772.53	3,000.00
645033	AFTER HOURS MEALS	1,462.88	532.26	436.58	1,433.33	1,563.74	1,133.54	500.00	611.47	500.00
651180	CAPITAL IMPROVEMENTS	0.00	19,178.55	(9,540.55)	4,324.52	18,556.82	17,652.32	20,000.00	9,548.05	40,000.00
680000	DEPRECIATION				312,873.00	-	-		-	
691010	PIPELINE PROJECT/89 FMHA	0.00	176,697.00	234,444.00	234,444.00	-	234,444.00	204,046.00	19,537.00	219,246.00
691030	WATER METER PROJECT - PRIN and INT					(0.09)	80,449.91	80,449.91	11,626.31	80,450.00
	2020 SERIES REFUNDING '06 & '13									

CITY OF HAMILTON, TEXAS										
		BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROPOSED	
	ENTERPRISE FUND	2013-2014	2014-2015	2015-2016	2016-2017	2017-18	2018-2019	2019-2020	2019-2020	2020-2021
691041	TOWER MAINTENANCE	63,633.96	63,633.96	63,633.96	53,796.79	32,159.13	32,112.88	63,635.00	35,802.55	33,720.00
	<b>Total WATER DISTRIBUTION</b>	<b>1,301,214.57</b>	<b>1,549,574.95</b>	<b>1,701,456.09</b>	<b>1,882,436.45</b>	<b>1,482,387.43</b>	<b>1,837,792.12</b>	<b>1,893,955.00</b>	<b>1,283,584.32</b>	<b>1,892,473.00</b>
	<b>Org 06064 ADMIN/ACCOUNTING</b>									
601310	CITY ATTORNEY	8,065.08	8,065.08	8,064.96	8,064.96	8,168.12	6,852.18	6,000.00	3,480.91	6,661.00
601411	ADMIN CAR ALLOW	2,500.00	0.00	-	574.00	1,032.89	950.00	1,000.00	44.79	1,000.00
601610	REGULAR SALARIES	90,482.27	73,498.60	83,968.20	77,349.88	84,301.38	97,933.88	84,000.00	69,635.60	71,800.00
601660	OVERTIME					1,076.65	326.08	-	2,572.77	2,000.00
605000	MEDICARE	1,279.06	984.76	1,147.16	1,004.74	1,211.80	1,428.33	1,250.00	1,070.04	1,046.00
605010	SOCIAL SECURITY	5,469.28	4,210.71	4,905.48	4,296.29	5,181.89	6,107.39	5,200.00	4,575.50	4,474.00
605020	HOSPITALIZATION/LIFE	10,349.78	6,295.40	5,480.33	6,501.39	5,168.95	4,871.23	7,375.00	9,039.36	8,798.00
605030	WORKMANS COMPENSATION	-1,052.50	330.64	377.83	326.75	411.18	473.07	400.00	340.63	325.00
605040	PENSION CONTRIBUTION	20,297.04	16,237.61	17,872.84	14,129.53	7,470.85	19,288.10	15,900.00	12,297.94	11,091.00
605043	PENSION EXPENSE					14,364.00			-	
610010	POSTAGE	7,392.91	6,397.52	7,571.70	6,609.55	7,482.26	8,993.89	8,000.00	6,303.13	8,000.00
610030	OFFICE SUPPLIES	-4,628.93	5,293.89	3,103.01	2,513.80	5,066.41	6,043.94	4,500.00	3,444.97	5,000.00
610070	SUNDRY/FEES	34.00	0.00	-	-	-	-	250.00	-	250.00
610210	MINOR TOOLS & SUPPLIES	198.39	221.88	74.57	1,130.92	106.23	96.11	250.00	104.91	250.00
615020	INSURANCE	13,861.68	16,229.01	17,594.76	22,840.01	22,150.00	22,618.50	21,000.00	23,309.82	25,000.00
615022	TELEPHONE	2,018.19	2,958.98	3,454.94	4,678.00	4,755.42	4,281.05	3,500.00	2,916.89	4,300.00
615070	LEGAL AUDITING	10,310.02	10,446.89	10,588.75	15,388.75	12,766.25	12,045.00	11,125.00	12,251.25	12,000.00
615080	LEGAL NOTICES	229.45	74.25	683.98	315.05	467.15	1,720.73	250.00	119.37	250.00
615111	POSITION BONDS FMHA	1,093.00	0.00	-	-	-	-	-	-	-
616000	ELECTRICAL	2,172.23	1,601.36	2,510.44	2,391.44	1,650.38	1,569.29	2,300.00	1,244.48	1,600.00
616001	GAS	633.80	609.38	418.69	432.08	588.27	554.08	600.00	453.47	600.00
625050	OFFICE MACHINES	12,994.18	15,109.19	17,037.39	15,668.51	18,482.20	24,020.90	25,000.00	20,381.81	24,000.00
625070	FURNITURE & FIXTURES	572.09	15.00	73.67	1,988.96	3,790.74	2,820.06	1,000.00	2,217.39	2,000.00
640032	DUES	703.19	1,064.63	1,953.38	1,154.00	1,379.35	1,117.50	1,000.00	887.40	1,000.00
640040	TRAVEL/SCHOOLS	2,237.16	2,653.51	540.30	700.53	661.48	3,131.33	1,500.00	130.00	2,000.00
645020	CONTINGENCY FUND	12,558.02	5,209.48	12,718.85	6,499.04	17,715.24	19,119.91	15,000.00	1,240.60	15,000.00
645050	TRANSFER TO GEN FUND		0.00	15,000.00	15,000.00	-	-	-	-	37,732.00
671030	PROFESSIONAL FEES/ENG	24,100.00	1,260.00	-	-	9,285.04	28,740.15	30,000.00	-	30,000.00
	<b>Total ADMIN/ACCOUNTING</b>	<b>223,869.39</b>	<b>178,767.77</b>	<b>215,141.23</b>	<b>209,558.09</b>	<b>234,734.13</b>	<b>275,102.70</b>	<b>246,400.00</b>	<b>178,063.03</b>	<b>276,177.00</b>
	<b>Org 06065 SEWER SYSTEM</b>									
601610	REGULAR SALARIES	58,425.51	58,394.19	63,634.67	64,067.45	65,643.09	74,804.72	73,500.00	57,443.07	78,708.00
601660	OVERTIME	4,641.48	8,907.09	10,011.78	9,267.13	8,165.83	7,333.26	8,000.00	3,063.27	8,000.00
605000	MEDICARE	908.42	973.65	1,034.18	935.92	1,014.72	1,159.59	1,180.00	870.19	1,131.00
605010	SOCIAL SECURITY	3,883.98	4,163.12	4,422.04	4,001.71	4,339.02	4,958.34	5,050.00	3,720.68	4,837.00
605020	HOSPITALIZATION/LIFE	10,983.44	8,394.04	7,218.18	7,834.90	7,288.65	8,829.34	7,590.00	7,190.40	11,730.00
605030	WORKMANS COMPENSATION	2,241.29	2,395.90	2,621.84	2,416.44	2,582.20	2,672.84	2,710.00	1,996.93	2,777.00
605040	PENSION CONTRIBUTION	13,937.55	14,863.26	15,689.64	13,099.59	6,177.64	15,047.34	15,400.00	9,713.78	11,990.00
605043	PENSION EXPENSE					11,878.00			-	
605060	UNIFORMS	378.70	1,536.06	1,688.56	2,751.22	1,214.94	1,044.84	1,050.00	1,344.77	1,000.00
610130	CHEMICALS	9,979.69	7,503.98	10,101.21	16,074.70	24,492.90	22,507.88	15,000.00	16,084.13	20,000.00
610171	LABORATORY TESTS	16,506.67	19,156.24	14,388.00	17,164.00	16,393.22	18,139.01	10,000.00	15,330.00	20,000.00
610190	GAS/DIESEL	2,611.26	1,357.24	2,308.61	1,148.28	1,360.60	2,082.66	2,500.00	1,896.17	2,500.00
610210	MINOR TOOLS & SUPPLIES	3,310.30	3,830.10	3,892.70	2,653.47	2,403.82	3,168.67	3,000.00	3,621.37	3,500.00
615030	TELEPHONE	1,416.55	1,419.47	1,536.62	1,638.04	1,747.47	2,044.52	1,500.00	1,624.48	2,100.00
615210	TCEQ INSP FEES	2,864.40	4,479.40	4,871.94	3,185.34	4,800.42	3,218.92	3,500.00	3,185.42	3,500.00
616000	ELECTRICAL	55,055.16	47,403.65	50,871.52	50,934.27	34,115.11	34,977.25	55,000.00	33,190.93	55,000.00
625010	CITY VEHICLES/EQUIP	2,235.77	22,945.84	2,291.46	9,786.18	(827.17)	2,766.69	3,000.00	1,136.93	3,000.00

CITY OF HAMILTON, TEXAS										
			BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROPOSED
	ENTERPRISE FUND	2013-2014	2014-2015	2015-2016	2016-2017	2017-18	2018-2019	2019-2020	2019-2020	2020-2021
630061	PLANT MAINT	53,157.32	40,475.97	29,118.17	71,542.92	48,392.14	50,965.04	40,000.00	50,414.96	50,000.00
630070	SEW MAINS/REPAIR/REPLAC	23,155.28	69,847.79	36,862.60	30,916.84	16,403.21	5,378.02	35,000.00	70,830.85	50,000.00
640020	SCHOOLS	231.00	1,182.97	1,957.87	1,492.00	994.69	971.00	1,000.00	991.00	1,000.00
640070	CDBG 2017 SEWER SYS IMPROVMNTS					-	17,995.76	-	13,115.37	-
	CDBG 2018 WW PLANT IMPROVEMENT							31,625.00		41,200.00
651180	CAPITAL PURCH/LAB SUPPLIE	135.00	46,071.79	6,940.00	-	-	28,886.58	19,060.00	29,905.50	30,000.00
671030	PROFESSIONAL FEES/ENG				-	-	4,400.00	5,000.00	1,265.00	5,000.00
680000	DEPRECIATION					317,703.00			-	
210040	PYMT WW 2006 SERIES was 691041	0.00	16,000.00	17,000.00	-	-	-	20,000.00	-	25,000.00
695000	INTEREST EXPENSE	46,563.74	45,993.74	45,313.12	44,591.25	68,729.11	43,023.74	46,035.00	21,305.62	35,250.00
691040	BELT PRESS SEWER PLANT									
	<b>Total SEWER SYSTEM</b>	<b>312,622.51</b>	<b>427,295.49</b>	<b>333,774.71</b>	<b>355,501.65</b>	<b>645,012.61</b>	<b>356,376.01</b>	<b>405,700.00</b>	<b>349,240.82</b>	<b>467,223.00</b>
	<b>UTILITY REVENUES</b>	<b>2,277,672.94</b>	<b>2,150,018.61</b>	<b>2,201,518.98</b>	<b>2,205,015.26</b>	<b>2,241,213.25</b>	<b>2,524,598.66</b>	<b>2,546,055.00</b>	<b>2,230,143.41</b>	<b>2,635,873.00</b>
	<b>UTILITY EXPENSES</b>	<b>1,837,706.47</b>	<b>2,155,638.21</b>	<b>2,250,372.03</b>	<b>2,447,496.19</b>	<b>2,362,134.17</b>	<b>2,469,270.83</b>	<b>2,546,055.00</b>	<b>1,810,888.17</b>	<b>2,635,873.00</b>
	<b>DIFFERENCE</b>	<b>439,966.47</b>	<b>-5,619.60</b>	<b>(48,853.05)</b>	<b>(242,480.93)</b>	<b>(120,920.92)</b>	<b>55,327.83</b>	<b>-</b>	<b>419,255.24</b>	<b>-</b>



# **AIRPORT FUND**

			BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED
	AIRPORT FUND	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
	<b>REVENUE</b>											
401270	FUEL SALES-JET	70,000.00	55,586.77	65,000.00	51,415.96	33,000.00	79,646.64	50,000.00	39,873.44	30,000.00	14,938.13	30,000.00
401271	FUEL SALES-100LL	45,000.00	30,689.45	45,000.00	36,300.88	30,000.00	29,446.87	30,000.00	33,401.43	30,000.00	24,227.79	37,489.00
401610	GRANT REVENUE/AIRPORT	10,000.00	18,244.90	5,000.00	27,468.82	5,000.00	0.00	79,000.00	244,736.13	20,000.00	61,168.54	20,000.00
401620	TRANS FOR GRANT-STREET FUND						25,000.00	-3,833.00	25,000.00	0.00	23,200.00	0.00
460012	LAND LEASE	2,160.00	1,190.00	1,920.00	1,920.00	1,920.00	2,640.00	1,920.00	1,680.00	1,920.00	2,240.00	1,440.00
460013	HANGAR REVENUE	29,730.00	33,590.00	32,860.00	36,735.00	39,000.00	40,060.63	39,000.00	39,866.35	39,000.00	29,476.25	37,896.00
401500	OTHER RESOURCES			0.00	2,659.00					23,200.00	10,000.00	
	<b>TOTAL</b>	<b>156,890.00</b>	<b>139,301.12</b>	<b>149,780.00</b>	<b>156,499.66</b>	<b>133,920.00</b>	<b>147,961.14</b>	<b>224,920.00</b>	<b>359,557.35</b>	<b>167,320.00</b>	<b>142,050.71</b>	<b>126,825.00</b>
	<b>EXPENDITURES</b>											
610190	GAS & OIL	250.00	112.97	750.00	96.15	750.00	0.00	750.00	1,096.60	750.00	570.81	1,000.00
615019	FUEL (JET)	47,600.00	36,370.16	41,250.00	19,606.52	20,000.00	54,964.98	25,000.00	24,560.32	22,000.00	6,515.23	25,000.00
615030	TELEPHONE/TV	3,530.00	2,956.69	3,720.00	2,900.02	3,000.00	2,848.34	3,000.00	2,702.04	3,000.00	2,263.83	3,000.00
615120	PERMITS	400.00	0.00	400.00	0.00	400.00	0.00	400.00	0.00	0.00	0.00	200.00
616000	ELECTRICAL	5,400.00	4,201.18	5,400.00	4,858.10	5,400.00	5,184.17	5,400.00	6,463.20	5,400.00	4,203.67	5,400.00
616003	FUEL-100LL	38,700.00	22,245.24	33,000.00	36,395.21	30,000.00	13,902.78	30,000.00	30,816.66	30,940.00	22,709.72	31,896.00
616005	UTILITY PROPANE	350.00	175.00	500.00	387.15	500.00	379.07	500.00	548.10	500.00	565.15	500.00
625040	COURTESY CAR	250.00	14.50	250.00	72.50	250.00	4,103.46	250.00	22.18	250.00	91.90	250.00
625011	MOWER/GOLF CART	500.00	809.17	500.00	151.95	500.00	436.40	500.00	136.74	500.00	0.00	500.00
635112	GEN MAINT/ADMIN	13,000.00	2,747.96	10,000.00	751.20	1,000.00	341.33	49,000.00	65,274.32	1,000.00	4,449.49	2,500.00
635150	WATER SYSTEM	300.00	996.03	300.00	7.99	300.00	0.00	300.00	0.00	300.00	11.98	300.00
635160	MAINTENANCE/RAMP REIMB	1,000.00	14,672.09	1,000.00	26,944.78	10,000.00	9,699.32	46,000.00	46,551.08	20,000.00	34,280.07	20,000.00
635165	AWOS SERV FEE	6,280.00	5,928.00	5,928.00	5,928.00	5,928.00	5,966.00	5,928.00	5,966.00	6,000.00	5,966.00	6,000.00
635170	FAA PAVEMENT PROJECT - MATCH					25,000.00	38,077.00	0.00	0.00	46,400.00	48,900.00	0.00
671120	DEBT SERVICE/FUEL TANK	30,280.00	30,279.31	30,280.00	22,921.31	30,280.00	24,817.76	30,280.00	30,279.31	30,280.00	30,279.31	30,279.00
691200	INT EXP CAP LEASE FUEL					0	5461.55				0	0.00
401200	MISCELLANEOUS			0.00	8,587.00							0.00
615062	NDB INSPECTION FEE	-										0.00
	<b>TOTAL</b>	<b>147,840.00</b>	<b>121,508.30</b>	<b>133,278.00</b>	<b>129,607.88</b>	<b>133,308.00</b>	<b>166,182.16</b>	<b>197,308.00</b>	<b>214,416.55</b>	<b>167,320.00</b>	<b>160,807.16</b>	<b>126,825.00</b>
	<b>AIRPORT REVENUES</b>	<b>156,890.00</b>	<b>139,301.12</b>	<b>149,780.00</b>	<b>156,499.66</b>	<b>133,920.00</b>	<b>147,961.14</b>	<b>224,920.00</b>	<b>359,557.35</b>	<b>167,320.00</b>	<b>142,050.71</b>	<b>126,825.00</b>
	<b>AIRPORT EXPENDITURES</b>	<b>147,840.00</b>	<b>121,508.30</b>	<b>133,278.00</b>	<b>129,607.88</b>	<b>133,308.00</b>	<b>166,182.16</b>	<b>197,308.00</b>	<b>214,416.55</b>	<b>167,320.00</b>	<b>160,807.16</b>	<b>126,825.00</b>
	<b>DIFFERENCE</b>	<b>9,050.00</b>	<b>17,792.82</b>	<b>16,502.00</b>	<b>26,891.78</b>	<b>612.00</b>	<b>-18,221.02</b>	<b>27,612.00</b>	<b>145,140.80</b>	<b>0.00</b>	<b>-18,756.45</b>	<b>0.00</b>

City of Hamilton, Texas

Fiscal Year Ending	Series 2020B			Series 2020A			Total Debt Service	Fiscal Year Ending
	Principal	Interest	Debt Service	Principal	Interest	Debt Service		
9/30/2021	25,000.00	33,416.67	58,416.67	191,000.00	28,229.59	219,229.59	277,646.26	9/30/2021
9/30/2022	20,000.00	35,600.00	55,600.00	191,000.00	28,984.25	219,984.25	275,584.25	9/30/2022
9/30/2023	25,000.00	34,700.00	59,700.00	191,000.00	25,336.15	216,336.15	276,036.15	9/30/2023
9/30/2024	25,000.00	33,700.00	58,700.00	195,000.00	21,649.85	216,649.85	275,349.85	9/30/2024
9/30/2025	25,000.00	32,700.00	57,700.00	200,000.00	17,877.60	217,877.60	275,577.60	9/30/2025
9/30/2026	30,000.00	31,600.00	61,600.00	203,000.00	14,028.95	217,028.95	278,628.95	9/30/2026
9/30/2027	30,000.00	30,400.00	60,400.00	206,000.00	10,123.00	216,123.00	276,523.00	9/30/2027
9/30/2028	30,000.00	29,200.00	59,200.00	210,000.00	6,150.20	216,150.20	275,350.20	9/30/2028
9/30/2029	30,000.00	28,000.00	58,000.00	217,000.00	2,072.35	219,072.35	277,072.35	9/30/2029
9/30/2030	220,000.00	23,000.00	243,000.00	-	-	-	243,000.00	9/30/2030
9/30/2031	230,000.00	14,000.00	244,000.00	-	-	-	244,000.00	9/30/2031
9/30/2032	235,000.00	4,700.00	239,700.00	-	-	-	239,700.00	9/30/2032
	925,000.00	331,016.67	1,256,016.67	1,804,000.00	154,451.94	1,958,451.94	3,214,468.61	