



## PROPOSED BUDGET

2020-2021

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*THIS DOCUMENT WILL BE UPDATED AND CHANGED ONCE  
CERTIFIED ROLLS ARE RECEIVED, TAX RATE IS DETERMINED  
AND FOR OTHER CHANGES REQUESTED BY CITY COUNCIL  
AND MANAGEMENT*

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# ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2020-21

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

## City Council Record Vote

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

<b>Tax Rate</b>		<b>Adopted FY 2020</b>
Property Tax Rate		0.601413
Effective Tax Rate		0.544406
Effective M&O Rate		0.379126
Rollback Tax Rate		0.601413
Debt Rate		0.191957
<b>COMPARISON OF PROPOSED TAX RATE AND CURRENT TAX RATE</b>		
<b>Tax Rate</b>	<b>Proposed FY 2020-21</b>	<b>Adopted FY 2019-20</b>
M&O Rate	0.424163	0.409456
Debt Tax Rate	0.184937	0.191957
Total	0.609100	0.601413

The total amount of municipal debt obligation secured by property taxes for the City of McGregor is \$9,773,039.



City of McGregor, Texas  
City Officials

**Elected Officials:**

Mayor	Jimmy Hering	At-Large
Mayor Pro-Tem	Andrew Henderson, Sr	Ward 1
Council Member	Anthony Ocampo	At-Large
Council Member	Paul Allison	Ward 2
Council Member	David Taylor	Ward 3
Council Member	Jeff Douglas	Ward 4

**Appointed Officials:**

City Manager	Kevin P. Evans
Assistant City Manager	Paul Kilpatrick
Chief of Police	James W. Burson, Sr.
City Secretary	Angelia Sloan
Airport Manager	Barry Lightfoot
Finance Director	Carolyn Baker
Code Enforcement Director	Bryan Edds
Community Development Director	Michael T. Olson
MEDC Director	Andrew Smith
Exchange Event Center Director	Cassie Thomas



### **Vision**

The City of McGregor is committed to providing excellent services to the citizens of McGregor, enhancing the quality of life, building and maintaining relationships and promoting a sense of community.

### **Mission**

To provide unparalleled services and protection for the community with trust and integrity while promoting the highest quality of life in a wholesome small town atmosphere.

### **Values**

Integrity  
Commitment to quality services  
Intuitive  
Treating Citizens respectfully  
Innovative

### **Strategic Areas of Emphasis**

1. Public Safety: McGregor residents enjoy a safe community.
2. Infrastructure: McGregor is updating and revitalizing infrastructure to support the developing community.
3. Economic Development: McGregor is continuing to develop new growth creating an economically diverse community.
4. Service: McGregor strives to provide excellent public and customer services.
5. Quality of Life: McGregor is a wholesome, small town where residents enjoy diversity, parks, recreation, and educational opportunities.

City of McGregor, Texas  
Budget Calendar  
Fiscal Year 2021

<u>Date</u>	<u>Activity</u>
April 21	Distribute INCODE budget material to Directors
May 1 – June 14	Review and revise revenue projections
May 15	Payroll changes due
May 31	Budget requests and decision package requests due
June 1 – 28	Finance budget analysis
June 25 – 29	Present Preliminary budget for City Manager review
July 1-July 5	Directors present proposed budgets to City Manager
July - 13	Council Budget Priorities/Workshop
July 9– 17	Finance completes budget revisions and summaries
July 17	City Manager's proposed budget filed with City Secretary
July 25	Tax roll due from McLennan County Appraisal District
July 25-31	Budget revisions as needed
July 27	Tax rates presented to City Council, posted to home page along with certain debt information
July 30	Publication of notice of budget hearing
August 06	Publication of notice of tax rate hearing and notice of tax rate public hearing on internet
August 13	Public hearing on budget. Public hearing on tax rate. Action on budget.
August 17	Reading of ordinances to ratify property tax and adopt certified rolls, budget and tax rate
September	Budgets distributed to staff



## **INTRODUCTION**

A municipal budget is more than a book of numbers, charts and graphs. The budget is a tool for prioritization, communication, and allocation of resources that go toward the implementation of programs, projects and services. It is the duty of those fortunate enough to serve the citizens of McGregor to operate in a transparent, efficient, and ethical manner and the budget is a tool that allows us to do just that.

## **BUDGET DOCUMENT KEY ELEMENTS**

The following is a summary of key elements included in the City of McGregor Fiscal Year 2021 proposed budget, which begins October 1, 2020 and ends September 30, 2021. The City Council adopts the budget annually by ordinance.

Budgets are prepared for the full range of municipal services provided by the City: public safety, community services, utility services, a general aviation airport, general administrative and support services.

Annual operating budgets are adopted for the General Fund, Special Revenue Funds, Enterprise Funds, and Debt Service Fund.

## **BUDGET DOCUMENT STRUCTURE**

This budget is presented in several sections:

- Introduction section includes the City's mission statement, strategic areas of emphasis and describes the budget process and policies.
- Budget Overview provides narrative and graphical summary presentations of all funds, including the General Fund, Enterprise Funds, Special Revenue Funds and the Debt Service Fund.
- Appendix includes supplementary material including the Tax Rate Ordinance and Budget Appropriation Ordinance. A glossary of Terms and Acronyms, Board Appointments, and community profile are also included in the Appendix.

The budget document is designed to give both decision makers and citizens a better view of the resources utilized in fulfilling the City's mission for the community as defined by the Council.

## **FINANCIAL STRUCTURE**

The accounts of the City are organized on the basis of funds and account groups, each of which operate separately and independently of each other. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses. Following is a description of the various funds and account groups:

### *Governmental Fund Types*

Governmental funds are used to account for general government operations and include the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Project Funds.

- **General Fund:** The General Fund is the general operating fund and is used to account for all financial transactions not properly included in other funds. Resources are generated through property tax, sales tax, other general taxes, franchise fees, fines, licenses, and fees for services. This fund supports all general governmental purposes such as public safety, streets, facility maintenance, recreation, and administrative functions.
- **Special Revenue Funds:** These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
- **Debt Service Fund:** Is utilized to account for the payment of interest and principal on all general obligation bonds and other long-term debt.
- **Capital Improvement Program Funds:** These funds are used to account for the expenditures of resources accumulated from the sale of debt instruments earmarked for such projects. These funds are allocated from

debt proceeds on a project length basis rather than a fiscal year basis. These funds are not included in the budget document and are not budgeted.

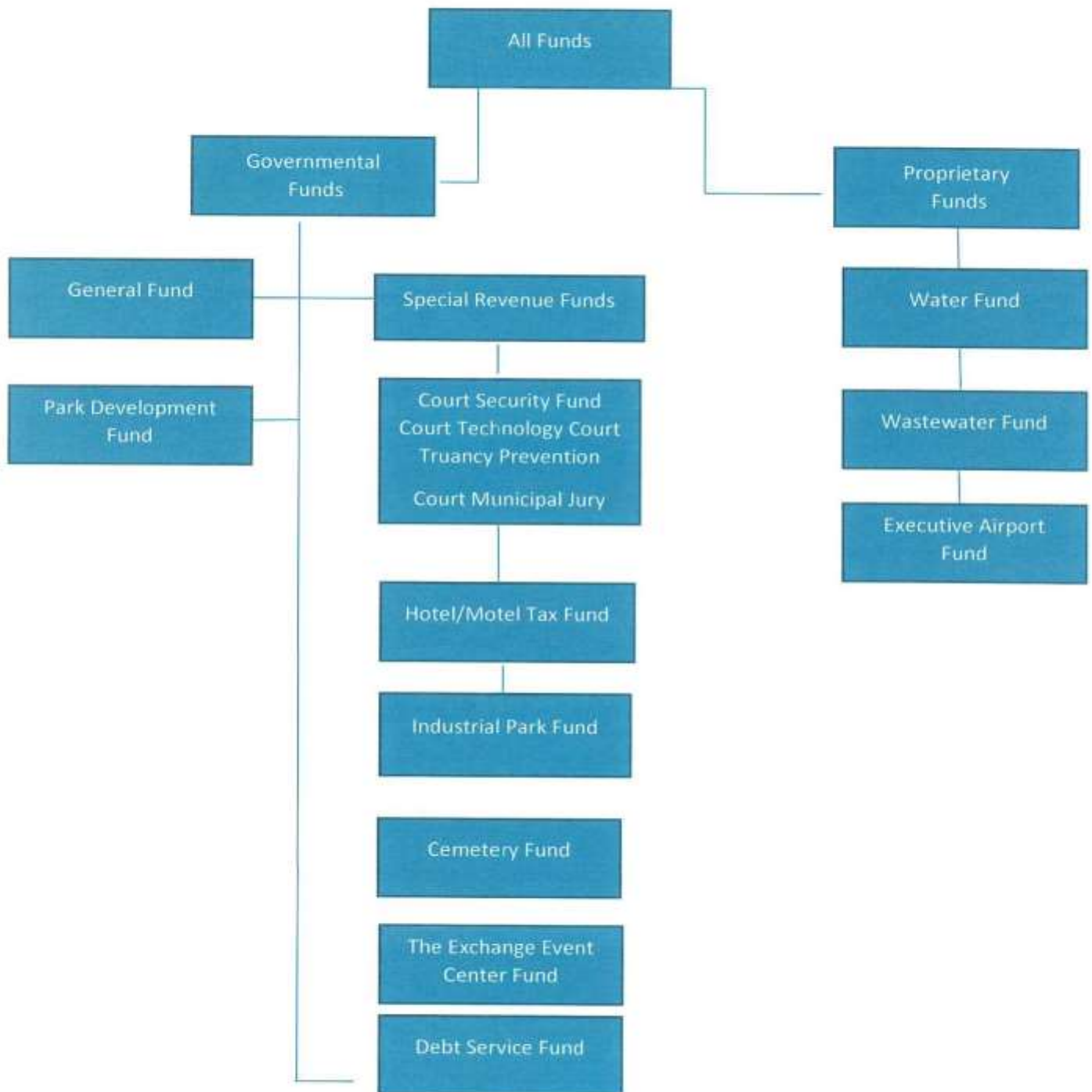
### *Proprietary Fund Types*

Proprietary funds are used to account for the City's activities that are similar to commercial enterprise accounting.

- **Enterprise Funds:** These funds are used to account for services that are financed and operated in a manner similar to private business, where the intent of the governing body is that the cost of providing goods and services to the general public will be financed or recovered primarily through user charges or fees.



**Fund Structure  
Fiscal Year 2020**



## **BUDGET BASIS OF PRESENTATION**

Governmental fund budgets are presented on a modified accrual basis; revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred which is in accordance with Generally Accepted Accounting Principles (GAAP). The fund balance approach of Governmental Funds or working capital approach can be described as current assets minus current liabilities. The enterprise funds are budgeted using a flow of economic resources and use the accrual basis of accounting. These are same methods as used in the City of McGregor's Comprehensive Annual Financial Report (CAFR). Contrary to Generally Accepted Accounting Principles of recording depreciation in the income statements and recording effects of retirements of principal and capital purchases on the balance sheet, the City does not budget for depreciation or amortization of assets, but does include capital expenses and debt principal retirement in the annual budget. Cash equivalents are presented as operating funds. The cash equivalent approach for the City is defined as:

$$\begin{aligned} &\text{Cash} + \text{Investments} + \text{Accounts Receivable} + \text{Prepaid} - \\ &\quad \text{Accounts Payable (Current Liabilities)} \end{aligned}$$

## **BALANCED BUDGET**

The operating budget presented is a balanced budget in which combined projected resources (current revenues plus fund balances) equal or exceed estimated expenditures. When the current revenues for a particular fund are less than the current expenditures of that fund, the deficit is funded through fund balance. A summary of the effect of the FY 2021 budget upon the fund balances is presented in the Budget Overview section of this document. The change in operating funds can be found with the detail relating to each fund.

The City avoids budgetary procedures that balance the budget at the expense of future years' budgets, such as, postponing expenditures or accruing future years' revenues.

Budget monitoring and reporting occurs throughout the year. Departments typically begin budget preparation and development in March. Instructions and

forms are distributed to the department directors to determine the allocation of their respective base budgets. The Finance Department coordinates the development of revenue projections for all City funds. Historical trends, economic factors, and departmental input all play a role in developing revenue projections.

After all budget requests have been submitted by the departments, the finance director reviews and compiles the information. This data is assembled and distributed to the City Manager for review in advance of any budget workshop session or the presentation of the Preliminary Proposed Budget.

The Council sets the property tax rate necessary to support the adopted expenditure budget. The process of adopting the property tax rate is dictated by the truth-in-taxation guidance issued by the Texas Legislature. The truth-in-taxation regulations govern the conduct of public hearings, publication of notices, and amounts by which tax rates may be increased without voter approval. The property tax rate is adopted in two components – one funds the maintenance and operations of the organization and the other funds the general obligation debt service requirements of the city. The property tax rate is adopted by ordinance of the City Council.

## **PRESENTATION OF ANNUAL REPORTING PERIODS**

The budget document presents annual reporting periods for FY 2017 through FY 2019 actual revenues and expenditures, FY 2020 Budget, FY 2020 projected actual revenues and expenditures, and FY 2021 proposed budget.

## **FY 2020 FINANCIAL POLICIES**

Section 5.2 of the City Charter states the City Manager is responsible for preparing and submitting an annual budget to the City Council for which he will be responsible for its administration after adoption. The adopted budget must include the outstanding debt obligations of the City; the financial resources to the credit of each fund; the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available

to cover the adopted budget; and the estimated tax rate required to cover the adopted budget (Texas Local Government Code Chapter 102).

At least one public hearing must be scheduled on the budget. The City Secretary must post the notice of the public hearing at City Hall, on the City's internet webpage, and publish the notice in a newspaper of general circulation at least ten days prior to the public hearing.

After the public hearing, the City Council may consider the budget ordinance for adoption with or without amendment for the first of two required readings. The second reading, which signifies adoption, must occur at a subsequent meeting. The vote has to be a record vote and the adoption of the budget must occur prior to beginning the new fiscal year.

Expenditures are controlled at the fund level for all funds and may not exceed appropriations at that level. Budget transfers between departments within the same fund require approval of the City Manager. Since expenditures may not legally exceed budget appropriations, amendments to the budget are occasionally required. Budget amendments are processed when necessary to increase appropriations, or to allow for increased transfers between funds. At any time in the fiscal year the City Council may make emergency appropriations to meet unforeseen need for public expenditure in order to protect the public health, safety, or welfare.

At the end of each fiscal year, any unencumbered appropriation balances lapse or revert to the undesignated fund balance.

In compliance with the Space X contract, each budget year 15% of all lease and purchase revenue received from the Industrial Park will be transferred to the Industrial Park Fund (Fund 80). These monies will be utilized to cover building and infrastructure repairs, maintenance, and other improvement expenses as deemed necessary by the City Manager.

Following the adoption of a bond ordinance by the City Council and prior to the delivery of any such bonds issued, the City Finance Director and the City Manager will be delivered a copy of the final bond cash flows, including the final amortization schedule, attached to the corresponding bond ordinance adopted by the City Council. These will be submitted independently by the financial advisor and the

paying agent/registrar to the City Finance Director and the City Manager. The City Finance Director will provide written acknowledgment that the debt amortization schedules provided independently by the financial advisor and paying agent/registrar are matching prior to the delivery of any bonds.

## **CAPITALIZATION POLICY**

The purpose of this policy is to ensure adequate and appropriate control of the City's assets and to establish guidelines for capitalization in accordance with Generally Accepted Accounting Principles (GAAP).

The City recognizes there are three basic methods of financing its capital requirements. Funding from current revenues, funding from fund balance, or funding through the issuance of debt. Types of debt and more detailed guidelines for issuing debt are set forth in the Debt section.

The City of McGregor Purchasing Policy states "Purchases \$500 and above require a written purchase order and the approval of the Department Manager..." By definition, capital assets cost \$5,000 or more, so they must be purchased via a purchase order.

Capital assets (or "fixed assets") are defined as real or personal property used in the City's operations. They are not repair or supply items and are not acquired for the purpose of resale. Generally, items must be capitalized if they meet all of the following criteria:

- A. The expected useful life is three (3) years or more.
- B. The item belongs to one of the general classes of property that is considered capital assets as defined by general accounting terms. Below are the broad capital asset classes:
  - 1. Land
  - 2. Buildings and Improvements
  - 3. Equipment



4. Improvements other than Buildings
5. Infrastructure

## **DEBT POLICY**

The City of McGregor issues debt to finance a major portion of its capital improvements. The proceeds of bonds and certificates of obligation provide funding for major street, drainage, sidewalk, traffic improvements, facility construction, and other major capital purchases that have an anticipated lifespan greater than the life of the associated debt. The City's ad valorem tax revenues are pledged to provide for the payment of principal and interest on general government debt.

Revenue bond proceeds are utilized to fund capital improvements of the City's enterprise activities. The Water and Wastewater Funds currently have outstanding revenue bonds. The City establishes rates sufficient to generate the funding of the ongoing operations of the respective systems and provide net revenues sufficient to fund the principal and interest on the outstanding debt.

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligations, lease/purchase agreements, bank notes, and other obligations permitted or incurred under Texas law, shall only be used to purchase capital assets that cannot be prudently acquired from either current revenues or fund balance. Debt will not be used to fund current operating expenditures.

The City's proposed ad valorem tax rate is \$0.609100 per \$100 valuation. Of the City's tax rate, \$0.184937 per \$100 valuation is currently designated for debt service.

### *Bond Ratings*

The City of McGregor's current bond rating from Standard and Poor's is AA-.

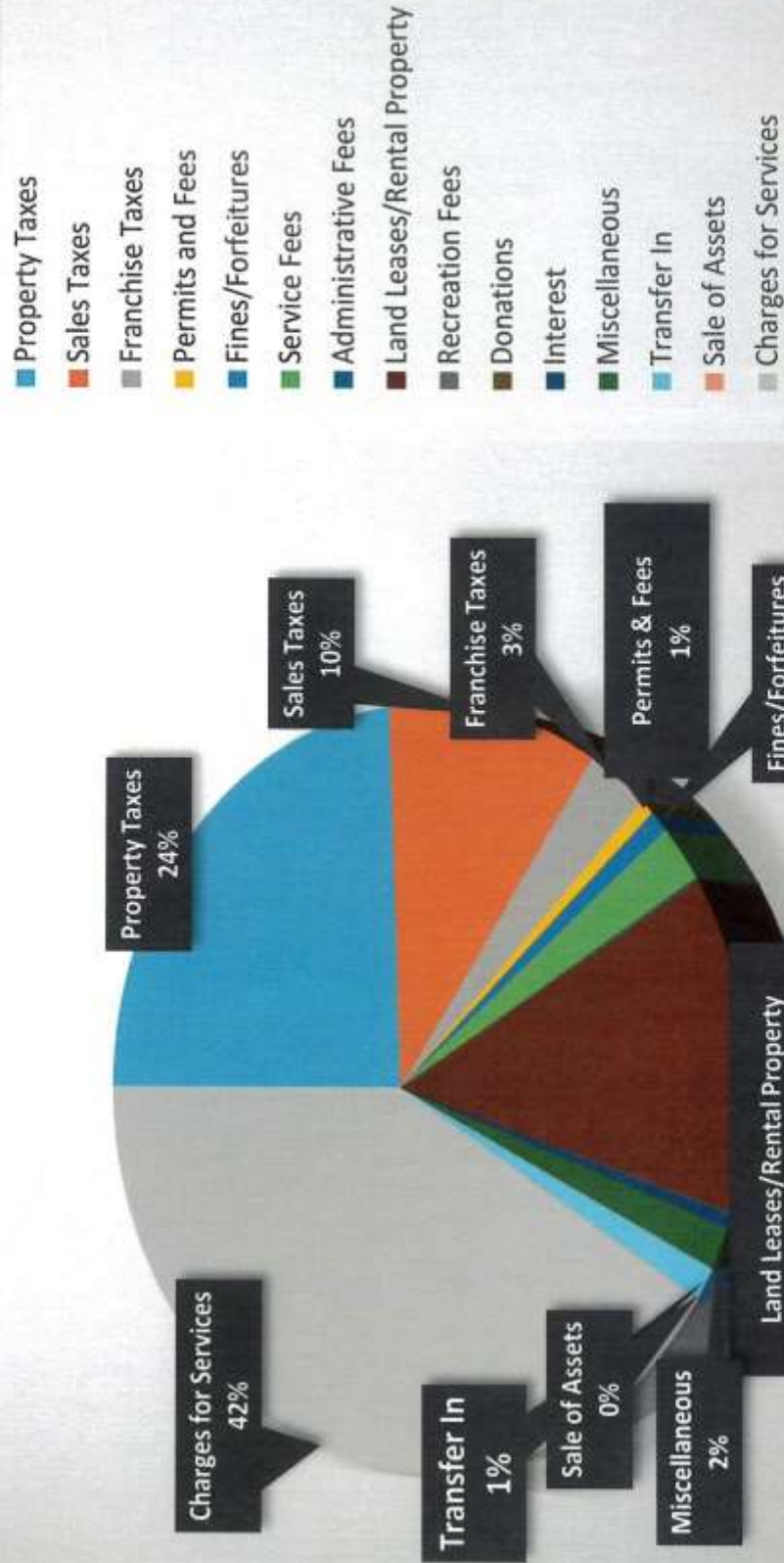


**CITY OF MCGREGOR  
BUDGET SUMMARY  
FISCAL YEAR 9/2021**

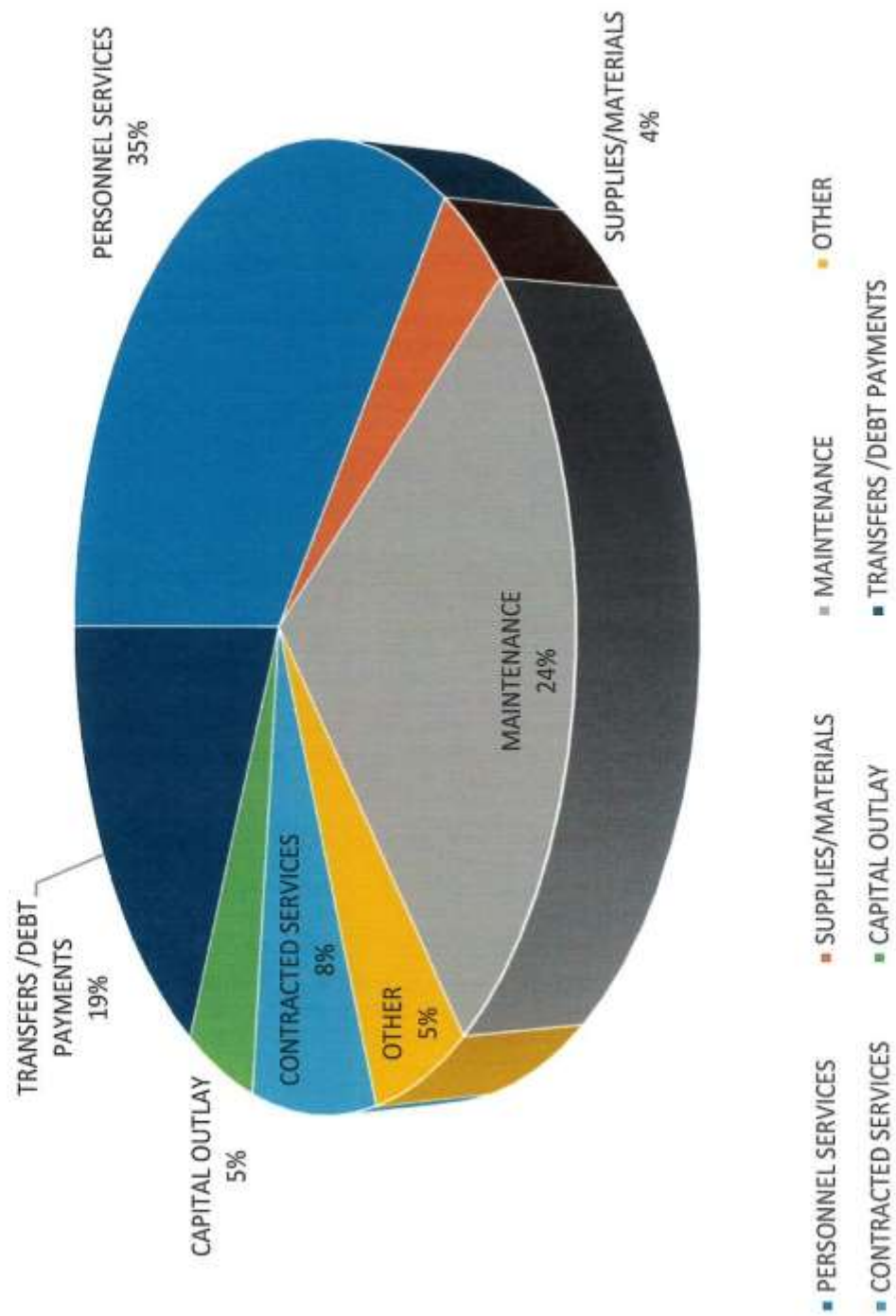
	GENERAL FUND	WATER FUND	WASTEWATER FUND	AIRPORT FUND	CEMETERY FUND	EXCHANGE FUND	HOTEL/MOTEL FUND	COURT FUNDS	MEDC FUNDS	PARK IND FUND	DEBT SERVICE	TOTAL BUDGET
<b>REVENUES</b>	\$4,571,439	\$3,308,780	\$1,390,000	\$259,650	\$35,000	\$95,900	\$18,000	\$6,430	\$431,022	\$800	\$816,586	\$10,933,607
<b>DEPARTMENTAL EXPENDITURES</b>												
#10-500-NON DEPARTMENTAL	520,805											520,805
#10-520-CITY SECRETARY/IR	118,323											118,323
#10-521-FIRE	140,590											140,590
#10-522-STREET/DRAINAGE	728,835											728,835
#10-523-POLICE	1,502,584											1,502,584
#10-524-PARKS	344,558											344,558
#10-525-CITY COUNCIL	98,039											98,039
#10-526-CITY MANAGER	229,838											229,838
#10-527-COMMUNITY DEVELOPMENT	133,684											133,684
#10-528-MUNICIPAL COURT	98,641											98,641
#10-529-CODE ENFORCEMENT	232,337											232,337
#10-530 FLEET MAINTENANCE	164,049											164,049
#10-531 FINANCE	233,819											233,819
#20-500-WATER		2,941,494							282,859			2,941,494
#41-500-MEDC			869,814					2,620				869,814
#42-43-COURT TECH/SECURITY FUNDS												
#30-500-SEWER												
#46-500-HOTEL/MOTEL							18,000					18,000
#48-500-THE EXCHANGE						143,292						143,292
#50-500-AIRPORT				217,931	35,000					395,000		395,000
#80-500-PARK IND FUND												
#90-500 CEMETERY												
<b>GRANTS/SPECIAL REVENUES</b>												
SUBTOTAL DEPARTMENTAL EXPENSES	4,546,102	2,941,494	869,814	217,931	35,000	143,292	18,000	2,620	282,859	395,000	0	9,452,112
<b>OTHER DIRECT EXPENDITURES</b>												
DEBT SERVICE-2018 CO'S		84,382	41,561									125,943
DEBT SERVICE-2017 CO'S		71,508	35,742								80,088	187,338
DEBT SERVICE-2014 CO'S			247,475									247,475
DEBT SERVICE-2013 CO'S		88,296										88,296
DEBT SERVICE-2016 CO												
DEBT SERVICE-2010 CO'S		86,500	175,619								425,280	425,280
DEBT SERVICE-2003 BONDS												
DEBT SERVICE-1995 FMHA			19,789								111,296	111,296
DEBT SERVICE-2018A BONDS											148,163	148,163
FIRE TRUCK											50,759	50,759
NOTE AT FNB				34,019							1,000	34,019
OTHER NON-DEPARTMENTAL												
FRANCHISE TAXES		36,600										36,600
<b>TOTAL DIRECT EXPENDITURES</b>	4,546,102	3,308,780	1,390,000	251,950	35,000	143,292	18,000	2,620	282,859	395,000	816,586	11,139,189
TRANSFERS IN												
TRANSFERS (OUT)	155,863					\$47,392				181,201		384,456
* INCLUDES TRANSFER FROM PARK DEV	(228,593)	0	0	(7,700)	0	0	0	0	(148,163)	0	0	(384,456)
<b>NET REV (LOSSES)</b>	(\$47,392)	\$0	\$0	\$0	\$0	\$0	\$0	\$3,810	\$0	(\$212,999)	\$0	(256,581)
BEGINNING WORKING CAPITAL	1,966,537	143,218	924,688	376,850	371,527	0	65,096	73,266	408,680	609,148	129,449	\$5,068,459
<b>ESTIMATED WORKING CAPITAL, ENDING</b>	1,919,145	143,218	924,688	376,850	371,527	0	65,096	77,076	408,680	396,149	129,449	4,811,878

Working capital = Current assets minus current liabilities  
Estimated working capital, ending = Current assets minus current liabilities, plus net revenue

# COMBINED REVENUE - ALL FUNDS



## Expenditures By Category-Combined Funds



# GENERAL FUND





## **GENERAL FUND**

This fund is the General Operating Fund of the City and is supported with property tax, sales tax, other general taxes, franchise fees, licenses and fees for services. This fund supports all general governmental purposes such as public safety, streets, facility maintenance, recreation, and administrative functions.



**ANNUAL BUDGET SUMMARY  
PROPOSED GENERAL FUND  
FY 2020-21**

	ACTUAL 2018-19	BUDGET 2019-20	ACTUAL YTD	PROPOSED BUDGET 2020-21
<b>REVENUES</b>				
PROPERTY TAXES	\$ 1,648,814	\$ 1,812,898	\$ 1,718,979	\$ 1,889,649
SALES/ USE FEES	753,605	804,000	448,924	756,400
FRANCHISE FEES	378,900	359,500	101,134	319,500
PERMIT FEES	72,650	50,000	27,707	75,050
FINES/FORFITURES	126,556	172,000	73,629	100,000
SERVICE AND ADMIN FEES	153,458	129,125	78,494	125,130
LEASES/RENTALS	1,139,665	1,170,329	703,790	1,208,509
RECREATION FEES	14,749	12,100	165	13,000
DONATIONS	245	250	302	400
MISC FEES	74,134	66,927	36,042	60,800
SALE OF ASSETS	9,026	20,000	-	-
INTEREST INCOME	28,415	20,000	11,602	23,001
<b>TOTAL REVENUES</b>	<b>4,400,216</b>	<b>4,617,130</b>	<b>3,200,767</b>	<b>4,571,439</b>
<b>EXPENDITURES</b>				
NON-DEPARTMENTAL	511,407	522,697	224,601	520,805
OFFICE	99,863	115,010	62,525	118,323
FIRE DEPT	126,748	143,519	15,127	140,590
STREETS	674,522	796,331	354,548	728,835
POLICE	1,392,367	1,435,714	765,637	1,502,584
PARKS	267,858	342,043	147,674	344,558
CITY COUNCIL	75,390	75,950	33,759	98,039
CITY MANAGER	217,499	223,567	128,466	229,838
COMMUNITY DEVELOPMENT	175,360	191,468	104,938	133,684
MUNICIPAL COURT	93,160	108,000	53,969	98,641
CODE ENFORCEMENT	167,104	227,339	107,566	232,337
FLEET MAINTENANCE	139,647	181,565	83,432	164,049
FINANCE	233,586	235,001	138,906	233,819
<b>TOTAL EXPENDITURES</b>	<b>4,174,513</b>	<b>4,598,204</b>	<b>2,221,149</b>	<b>4,546,102</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>	<b>225,703</b>	<b>18,926</b>	<b>979,618</b>	<b>25,338</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
TRANSFERS IN-AIRPORT/MEDC	155,762	157,523	95,080	155,863
TRANSFERS OUT-OTHER FUNDS-IND PARK FUNE	(272,868)	(176,449)	(176,449)	(181,201)
DEBT PROCEEDS	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(117,106)</b>	<b>(18,926)</b>	<b>(81,369)</b>	<b>(25,338)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 108,597</b>	<b>\$ (0)</b>	<b>\$ 898,249</b>	<b>\$ (0)</b>



**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**10 GENERAL FUND REVENUES**

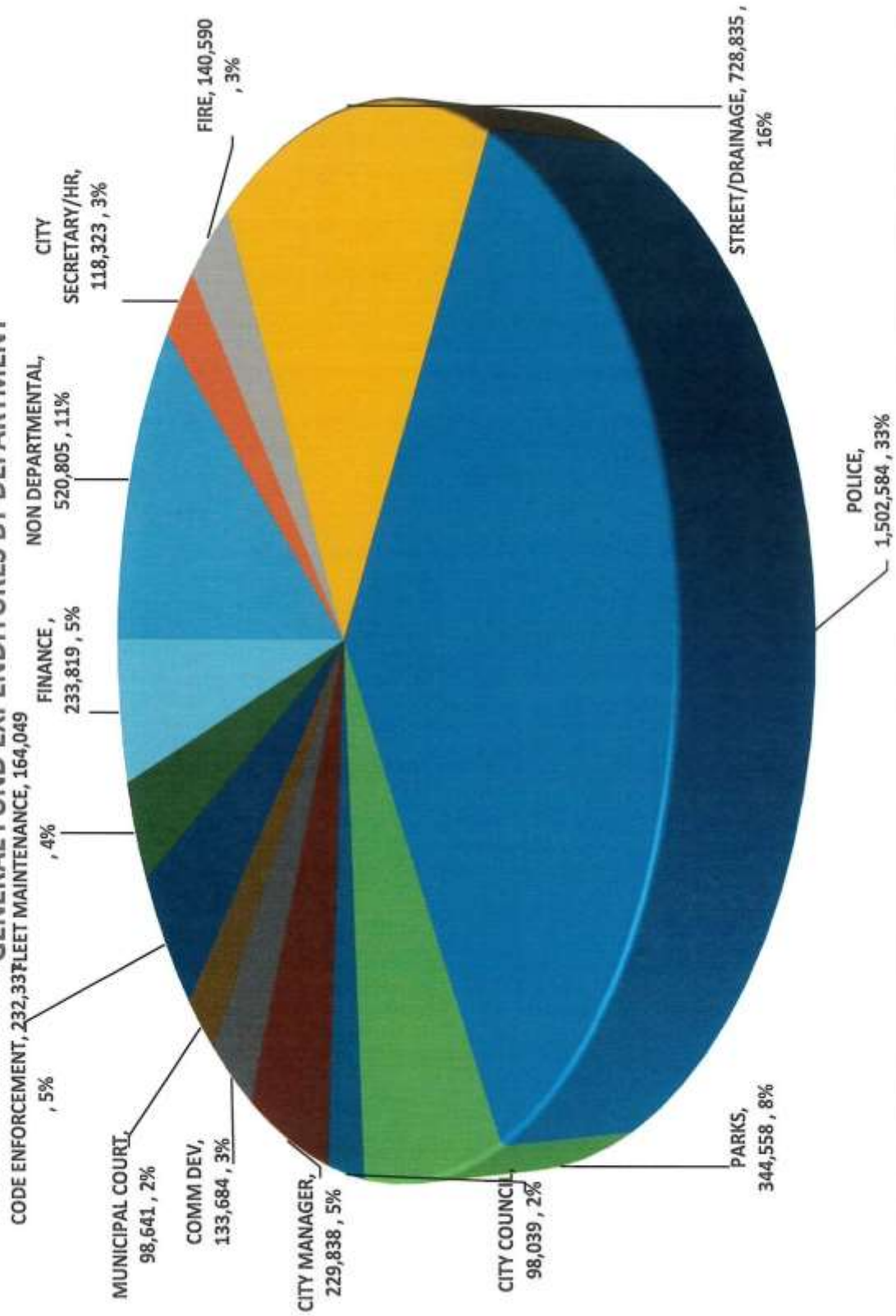
	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	YTD Actual	Projected FYE	Proposed Budget FY 2020-21
4008 RETURNED CHECK FEES		35	35	0	0		
4020 RECEIVED FOR REIMBURSEMENT	6,853	10,167	25,262	10,000	13,948	25,000	15,000
4025 OVER & SHORT	(3)	(10)	-	-	-		
4050 ADMINISTRATIVE FEE AIRPORT	7,753	7,469	7,332	7,660	4,468	7,660	7,700
4051 R/ARMS ADMIN. FEE	9,987	-	-	-	-	-	-
4101 M & O DELINQUENT	40,780	19,622	35,951	33,000	18,019	24,000	24,000
4102 M & O CURRENT	1,282,799	1,481,299	1,594,129	1,762,298	1,687,049	1,726,874	1,854,149
4104 SALES TAX 1%	791,906	786,257	749,896	800,000	443,986	720,219	750,000
4105 MIXED BEVERAGE TAX	2,231	2,684	3,710	4,000	4,938	6,421	6,400
4106 M & O PENALTY & INTEREST	17,848	16,616	18,734	17,600	13,910	20,000	11,500
4110 PLATS/ZONING/PRELIM/FINAL	1,500	1,264	400	500	400	800	3,800
4116 BRUSH REMOVAL FEES	60,830	63,566	63,140	64,000	36,951	63,582	64,000
4119 SITE/CONSTRUC PLAN REVIEW	5,864	332	17,342	5,000	9,308	13,370	14,000
4200 SENIOR PROGRAM DONATION	304	263	245	250	302	404	400
4201 TIME WARNER CABLE FRAN TAX	38,410	38,480	29,395	32,000	20,602	41,500	41,500
4202 ATMOS GAS FRANCHISE TAX	44,287	47,508	50,541	50,500	43,185	43,185	44,000
4203 TELEPHONE FRANCHISE FEE	25,917	21,423	29,731	22,000	9,466	15,674	16,000
4204 ELECTRIC FRANCHISE FEE	206,373	210,639	232,046	216,000	7,970	167,541	168,000
4205 GARBAGE FRANCHISE/WC	34,628	35,052	37,186	39,000	19,910	40,000	50,000
4206 VOLUNTARY RELEASED ANIMALS					85	85	100
4208 IMPOUND FEES	425	1,020	850	1,000	255	255	-
4209 PICKUP/DISPOSE DEAD ANIMAL			85		-	-	-
4210 ANIMAL CONTROL LICENSE FEE	44	110	76	100	20	20	-
4211 CONTRACTOR REGISTRATION	10,522	7,986	9,347	7,000	4,225	7,525	7,500
4212 CONSTRUCTION PERMITS	34,262	78,221	72,600	50,000	27,657	53,957	75,000
4213 GARAGE SALE FEES	1,180	1,100	930	1,000	450	830	1,000
4214 LOT CLEANING FEES	400	100	-	-	-	-	-
4215 PEDDLERS LICENSE	10	-	428	50	-	-	50
4216 REINSPECTION FEE	200	100	50	50	50	50	50
4221 MISC.SALES/SURPLUS	36,642	14,180	2,894	2,500	4,161	10,661	5,000
4222 CURB & GUTTERS	838	3,412	4,026	1,800	694	1,324	-
4224 NOTARY FEES	163	314	310	300	131	200	300
4225 STREET REPAIR			400	-			
4227 DISPATCHING FEE	-	5,500	5,500	5,775	-	4,100	4,100
4228 SALE OF SCRAP METAL - IND PARK	-	-		20,000	-	-	-
4229 COPY FEES	22	82	99	50	19	28	50
4231 INSURANCE REFUNDS/DIVIDENDS	-	7,787	5,312	-	900	5,391	-
4232 COLLECTIONS/BAD DEBT	-	-	-	-	-	-	-
4233 SALE OF LAND/ALLEY/ROW	1,513	78,591	9,026	-	-	-	-
4234 LIEN REIMBURSEMENT	4,192	13,790	432	1,000	688	2,500	3,000
4235 LAND LEASE - SPACE X	568,829	568,829	563,829	568,829	328,900	568,829	568,829
4236 LAND LEASE - CROSSLINK	5,100	3,417	-	-	-	-	-
4237 LAND LEASE - INSITUFORM	35,921	39,180	36,180	36,000	18,090	36,180	36,180
4238 LAND LEASE - GRAHAM	115,619	119,392	122,156	123,000	65,550	123,000	123,500

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**10 GENERAL FUND REVENUES**

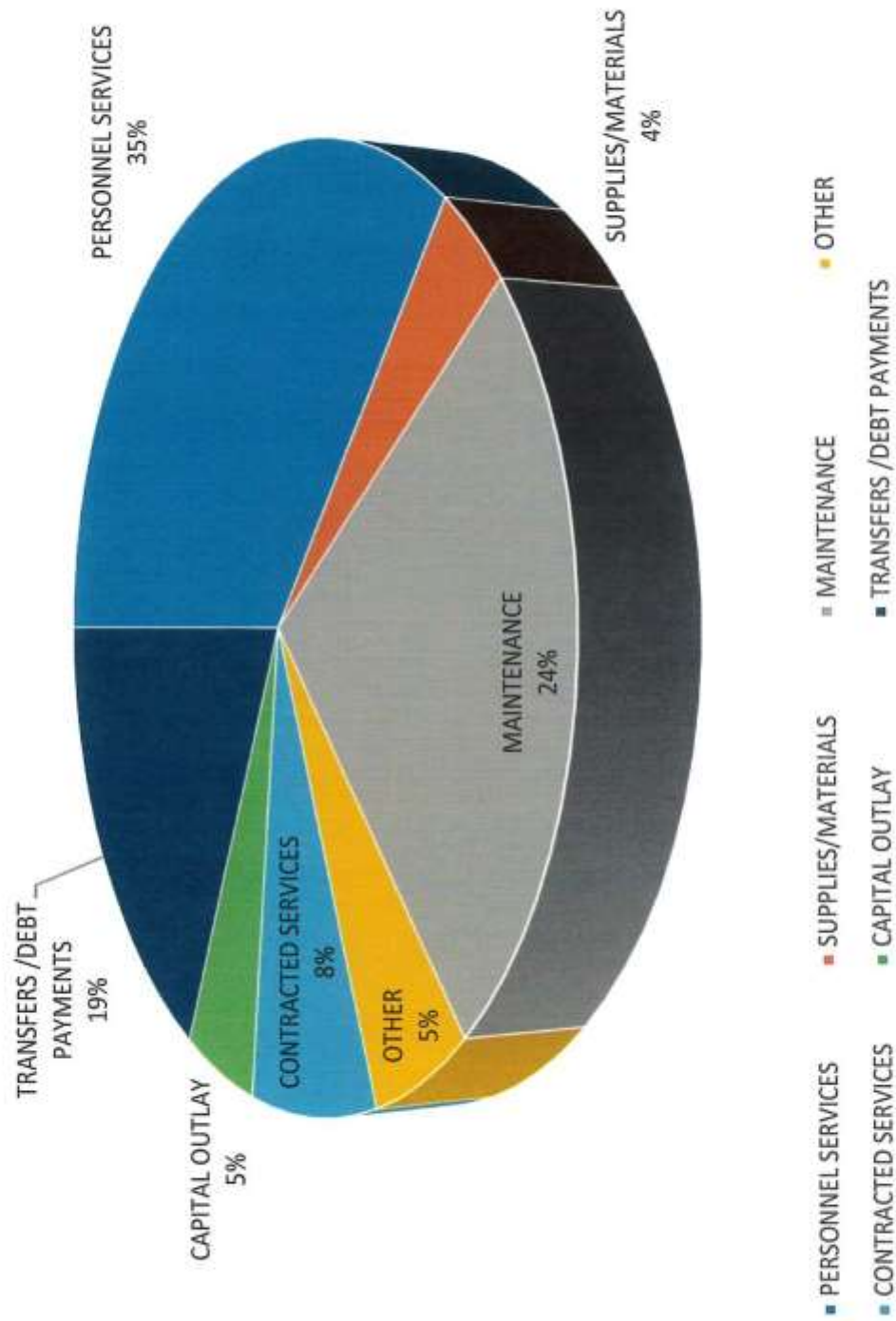
	Actual	Actual	Actual	Budget	Actual	Projected	Proposed
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	YTD	FYE	Budget
							FY 2020-21
4240 LAND LEASE- C3 (A100 BLDG)	450,000	450,000	412,500	412,500	273,750	375,000	450,000
4242 SPACE X OTHER	50,000	-	-	-	-	-	-
4243 LAND LEASE- X-RAY MARKERS	-	-	-	-	-	-	-
4244 LAND LEASE- KNIFE RIVER	-	-	5,000	30,000	17,500	30,000	30,000
4300 FINES	286,387	150,469	126,556	172,000	73,629	100,000	100,000
4307 COLLECTION AGENT FEE	20,220	18,103	20,679	27,500	10,184	15,543	16,000
4500 SOFTBALL REVENUE	622	200	235	-	-	-	-
4502 POOL-SWIMMING LESSONS	2,253	900	-	-	-	-	900
4503 POOL REGULAR ADMISSION	6,313	7,059	7,904	7,500	-	-	7,500
4504 POOL VENDING MACHINE	2,283	2,706	2,476	2,700	-	-	2,700
4505 POOL PARTIES	850	420	3,225	1,200	-	-	1,200
4506 PARK RESERVATION FEE	1,240	710	635	500	130	155	500
4507 PARK DEPOSITS	515	410	275	200	35	45	200
4508 VOLLEYBALL REC FEES	38	-	-	-	-	-	-
4509 PARK CONTRIBUTIONS	25,000	-	-	-	-	-	-
4510 MISCELLANEOUS FEES	5,986	2,426	1,805	2,000	188	1,000	2,000
4515 CEMETERY ADMINISTRATIVE FEE	4,400	1,750	3,600	2,500	1,350	2,200	2,300
4600 INT POOLED CASH/PARTIAL PAY	7,131	8,151	28,414	20,000	11,601	23,500	23,000
4601 EARNED INTEREST @ RFCU	4	1	1	1	0	1	1
4804 FINGERPRINT PER CARD/PHOTOS	107	72	112	77	-	-	-
4805 ACC REPORT/CERTIFY CRIM LETTER	209	596	229	250	89	89	100
4810 POLICE TRAINING FUND	1,562	3,103	1,596	1,600	1,630	1,630	1,630
4812 PD ESCORT/FUNERALS/MOVERS	47,058	43,966	62,249	50,000	27,951	34,000	34,000
4818 PROPERTY EVIDENCE SEIZURES	64,284	700	455	12,000	909	909	12,000
4820 TRANSFER FROM FD 20	80,000	3,103	-	-	-	-	-
4830 TRANSFER FROM FUND 30	44,000	15,512	-	-	-	-	-
4841 TRANSFER FROM EDC	-	-	148,430	149,863	87,420	149,863	148,163
4860 TRANSFER FROM 60	1,444,574	-	-	-	-	-	-
	5,939,180	4,396,133	4,555,978	4,774,653	3,292,655	4,465,099	4,727,302

# GENERAL FUND EXPENDITURES BY DEPARTMENT





## Expenditures By Category-Combined Funds



**CITY OF MCGREGOR  
PROPOSED ANNUAL BUDGET  
FY 2020-21**

**10 GENERAL FUND SHARED COSTS**

		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
500-0201	OFFICE SUPPLIES	7,766	5,012	4,008	4,200	1,645	4,200	4,200
500-0202	SNACK & DRINK MONEY	66	588	1,071	500	341	900	900
500-0217	POSTAGE	3,498	3,295	2,171	250	2,109	3,230	3,500
500-0220	MISCELLANEOUS SUPPLIES	3,057	4,912	1,786	1,500	1,103	2,000	2,000
500-0240	EQUIPMENT & FURN < \$5,000	15	-	-	1,200	-	3,924	1,200
500-0301	AUTOMOTIVE REPAIRS	10	-	-	-	-	-	-
500-0601	PRINTING & PUBLICATIONS	9,869	9,631	7,542	7,000	3,416	6,800	7,000
500-0602	DUES AND FEES	1,253	1,339	1,326	1,400	1,443	1,443	1,400
500-0615	TRANSFER TO FUND 15	-	434,758	-	-	-	-	-
500-0620	MISC. OTHER	333	674	3,021	-	-	-	-
500-0622	HWY 84 PROJECT CONTRIBUTION	50,557	-	-	-	-	-	-
500-0701	COMPUTER MAINT- LABOR	7,773	8,202	8,485	8,900	4,949	8,483	8,900
500-0702	COMPUTERS, SOFTWARE, SUPPLIES	37,554	47,063	42,643	41,000	18,460	38,175	40,000
500-0703	ELECTRICITY	20,308	18,670	23,180	17,027	9,943	23,276	24,000
500-0704	TELEPHONE	9,166	8,717	6,238	6,500	2,830	5,900	6,500
500-0705	HEAT	970	2,341	2,832	2,400	703	1,324	1,400
500-0706	GEN FUND WATER BILL	1,082	786	4,574	3,900	2,606	4,580	4,700
500-0707	INTERNET SERVICES	2,958	2,496	2,795	2,900	1,570	3,167	3,250
500-0712	C3 WATER BILL	12,545	14,786	17,746	13,000	13,851	16,500	14,000
500-0714	UNEMPLOYMENT INSURANCE	-	-	301	-	-	-	-
500-0715	INSURANCE AND BONDS	172,922	185,875	177,247	180,000	131,147	174,675	170,000
500-0717	COMMISSIONS ON RENTAL PROPS	-	5,427	20,625	1,800	-	-	-
500-0719	LEGAL & CONSULTING	73,153	56,390	69,075	44,190	34,128	52,089	52,089
500-0721	APPRAISAL DISTRICT	20,778	22,533	22,731	24,825	12,450	24,402	24,402
500-0722	PUBLIC HEALTH DISTRICT	7,562	7,596	9,076	10,618	5,309	10,618	12,134
500-0725	COUNTY TAX OFFICE	5,993	9,209	6,704	7,050	-	7,037	7,050
500-0727	SPACE-X 380 AGREEMENT	-	-	-	47,237	-	-	50,000
500-0730	JANITORIAL SERVICE	5,940	8,448	9,480	9,500	4,740	9,480	9,480
500-0731	OFFICE MACHINE LEASE	2,587	9,153	8,809	9,000	5,203	8,182	8,400
500-0732	LANDSCAPE/GROUND MTNC	15,636	-	-	-	-	-	-
500-0734	ENGINEERING	13,082	42,527	19,836	23,000	7,648	12,000	15,000
500-0736	PEST CONTROL	1,850	1,800	1,800	1,800	900	1,800	1,800
500-0750	CONSULTING	22,982	20,600	23,426	35,000	19,596	35,000	35,000
500-0904	TRANSFER OUT-WATER/WASTE WATER/ IND PARK	173,540	1,620,248	170,497	176,449	102,929	176,449	181,201
500-0905	TRANSFER TO DEBT SERVICE FUND	-	-	102,371	-	-	-	-
500-0913	COW NOTE-AIRPORT SEWER	6,523	8,159	10,354	10,600	12,032	12,032	12,500
500-1007	CAPITAL OUTLAY	338,919	52,749	8,475	6,400	-	-	-
		<u>1,030,246</u>	<u>2,613,985</u>	<u>790,227</u>	<u>699,146</u>	<u>401,050</u>	<u>647,665</u>	<u>702,006</u>

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**10 CITY SECRETARY/HR**

		Actual	Actual	Actual	Budget	YTD	Projected	Proposed
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Actual	FYE	Budget
								FY 2020-21
520-0101	ADMINISTRATIVE/CITY SECRETARY	64,451	67,712	71,422	73,607	42,182	73,323	75,814
520-0120	SOCIAL SECURITY	4,900	5,149	5,411	5,631	3,447	5,820	5,800
520-0122	GROUP INSURANCE	8,201	8,631	8,815	9,239	5,384	9,240	9,692
520-0123	LIFE INSURANCE	75	75	89	89	70	119	119
520-0125	RETIREMENT	7,085	7,283	7,562	7,309	4,249	6,779	7,566
520-0220	MISCELLANEOUS SUPPLIES	131	711	48	-	177	177	-
520-0240	FURNITURE & EQUIP < \$5,000		2,811	537	-			-
520-0601	PRINTING AND PUBLICATIONS		-			77	77	80
520-0602	DUES AND SUBSCRIPTIONS	318	381	401	300	82	212	300
520-0603	TRAVEL AND TRAINING	1,583	1,413	1,487	3,000	3,343	3,783	3,750
520-0609	ELECTION COST	2,707	2,676	2,774	8,000	1,987	1,987	8,000
520-0702	CODIFICATION OF ORDINANCES	8,510	275	-	5,000	275	275	4,402
520-0704	TELEPHONE	1,066	1,074	1,127	1,000	1,252	1,685	1,000
520-0706	RECORDS MANAGEMENT		2,531	189	1,835	-		1,800
		<u>99,025</u>	<u>100,722</u>	<u>99,863</u>	<u>115,010</u>	<u>62,525</u>	<u>103,477</u>	<u>118,323</u>



**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**10 FIRE**

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD 0519	Projected FYE	Proposed Budget FY 2020-21
521-0126 FIREMENS RELIEF & RETIREMENT	2,175	2,400	2,283	2,200	1,258	2,100	2,100
521-0204 SMALL TOOLS			100	-		-	-
521-0208 GAS AND OIL	4,169	4,942	2,497	3,500	1,832	3,500	3,500
521-0220 MISCELLANEOUS/FIRE SUPPLIES	300	176	1,797	2,500	124	200	1,000
521-0240 FURNITURE & EQUIP < \$5,000	9,688	475	598	4,000	-	500	1,500
521-0301 EQUIPMENT REPAIR	1,630	2,373	693	1,000	516	1,000	1,000
521-0302 AUTOMOTIVE REPAIR	1,088	140		1,500	154	300	2,000
521-0401 BUILDING/GROUNDS REPAIR	1,221	4,590	215	1,200	83	400	1,000
521-0601 PRINTING AND PUBLICATIONS		163	3,306	1,575	-	1,575	600
521-0602 DUES & SUBSCRIPTIONS	485	77	260	200	-	210	300
521-0603 TRAVEL AND TRAINING	2,494	2,539	2,845	3,700	996	1,500	2,500
521-0604 AMBULANCE-CORYELL EMS	43,582	75,000	75,000	75,000		75,000	75,000
521-0605 EMERGENCY MANAGEMENT	3,600	478	2,984	3,300		3,300	3,300
521-0608 MEALS	45	-	69	250	75	150	250
521-0620 MISC. OTHER	75	-		-		-	-
521-0701 COMPUTER MAINTENANCE	1,160	1,249	1,509	1,500	825	1,500	1,500
521-0702 COMPUTER SOFTWARE, SUPPLIES	995	995		1,622	125	1,670	1,622
521-0703 ELECTRICITY	2,489	2,322	3,098	3,000	1,011	2,614	3,000
521-0704 TELEPHONE	3,995	4,315	4,285	4,000	2,462	3,972	4,000
521-0705 HEAT	979	1,354	1,097	1,000	900	1,321	2,000
521-0715 INSURANCE AND BONDS	3,909	4,514	4,869	4,600	3,919	4,869	4,800
521-0723 UNIFORMS				500	85	201	500
521-0736 PEST CONTROL	972	972	972	972	486	972	972
521-0738 RADIO SYSTEM			2,600	2,400	275	2,400	2,400
521-0750 CONSULTING	1,020	250	1,060	-			-
521-1002 CAPITAL OUTLAY	31,827	13,157	14,611	24,000		15,403	25,746
	<u>117,897</u>	<u>122,481</u>	<u>126,748</u>	<u>143,519</u>	<u>15,127</u>	<u>124,657</u>	<u>140,590</u>

**PROPOSED ANNUAL BUDGET  
FY 2020-21**

**10 STREETS**

		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
522-0101	SUPERVISOR	93,352	47,110	35,834	52,703	17,600	27,614	60,002
522-0102	LABORERS	209,298	229,015	227,347	241,826	102,494	163,767	224,771
522-0108	ON CALL	8,385	7,080	7,110	7,560	3,825	6,525	5,670
522-0118	CERTIFICATION PAY	240	250	250	720	140	170	-
522-0119	OVERTIME	8,236	4,592	1,432	9,975	798	1,200	9,756
522-0120	SOCIAL SECURITY	23,567	21,669	20,592	23,928	10,309	16,825	22,965
522-0122	GROUP INSURANCE	64,579	60,453	67,585	73,909	36,152	59,228	67,843
522-0123	LIFE INSURANCE	663	614	671	715	408	626	836
522-0125	RETIREMENT	34,709	31,354	28,783	31,201	12,587	19,237	29,960
522-0201	OFFICE SUPPLIES	-	221	187	200	15	213	150
522-0204	SMALL TOOLS	2,315	635	414	1,000	113	800	850
522-0208	GAS AND OIL	37,596	42,321	37,360	36,000	16,206	32,000	36,000
522-0220	MISC. SUPPLIES	8,967	3,359	3,058	1,000	1,012	1,101	1,000
522-0228	MISC SUPPLIES FOR MECHANICS	404	-	-	-	-	-	-
522-0240	EQUIPMENT UNDER \$5,000	5,436	5,261	-	2,300	355	1,200	2,000
522-0301	EQUIPMENT REPAIR	36,989	65,061	42,107	25,849	18,863	33,491	25,000
522-0302	AUTOMOTIVE REPAIR	2,881	2,581	1,337	1,500	847	1,500	2,000
522-0306	TRAFFIC SIGNS/DEVICES	14,372	6,194	2,974	3,000	6,585	6,599	5,000
522-0401	BUILDING REPAIR	3,025	1,393	65	-	-	-	-
522-0503	STREETS AND ALLEYS	113,976	33,984	85,473	100,000	33,650	60,000	100,000
522-0504	RECLAMITE	47,810	-	-	-	-	-	-
522-0505	SEAL COAT PROGRAM	12,848	-	-	40,000	-	40,000	40,000
522-0507	STORM DRAINAGE	15,878	-	-	-	-	-	-
522-0601	PRINTING AND PUBLICATIONS	-	15	-	-	119	119	200
522-0602	DUES AND SUBSCRIPTIONS	290	195	400	400	-	400	400
522-0603	TRAVEL AND TRAINING	3,767	5,621	1,875	2,000	1,364	1,364	1,500
522-0604	PHYSICALS & DRUG TESTING	985	105	353	350	64	1,200	1,200
522-0608	MEALS	1,926	495	170	300	134	300	300
522-0701	COMPUTER MAINTENANCE	1,268	1,367	1,414	1,456	825	1,414	1,500
522-0703	ELECTRICITY	69,064	58,001	64,842	65,000	24,693	63,668	66,000
522-0704	TELEPHONE	2,926	2,843	1,678	800	589	1,477	1,500
522-0705	HEAT	901	1,121	1,052	1,100	371	550	600
522-0707	INTERNET	-	-	44	1,224	177	177	-
522-0723	UNIFORMS & UNIF RENTAL	10,993	3,651	1,522	5,250	2,177	3,427	4,500
522-0724	EQUIPMENT RENTAL	2,087	872	-	10,800	-	-	5,000
522-0734	ENGINEERING FEES	3,848	7,101	21,773	14,000	5,629	9,312	10,000
522-0736	PEST CONTROL	156	-	-	-	-	-	-
522-0737	GPS	-	-	1,540	1,600	1,360	2,332	2,332
522-0908	CAT FRONT END LOADER - PRIN	28,301	-	-	-	-	-	-
522-0912	CAT 259D COMPACT TRACK LOADER (skid)	11,699	11,699	-	-	-	-	-
522-0913	BACKHOE	9,180	9,180	9,180	-	-	-	-
522-1014	CAPITAL OUTLAY	47,955	-	6,100	38,665	55,088	55,088	-
		<u>940,870</u>	<u>665,413</u>	<u>674,522</u>	<u>796,331</u>	<u>354,548</u>	<u>612,926</u>	<u>728,835</u>

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**10 POLICE**

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
523-0101 ADMINISTRATIVE	186,029	113,227	119,435	123,087	70,539	122,614	126,780
523-0105 PATROLMEN	358,557	416,640	451,305	469,137	266,936	451,908	479,092
523-0106 COMMUNICATION/DISPATCH	201,286	186,212	219,490	230,499	129,067	211,053	236,415
523-0107 ANIMAL CONTROL	15,828	36,008	37,878	39,792	22,803	39,637	40,984
523-0118 CERTIFICATION PAY	2,100	1,770	2,030	2,160	1,350	2,170	2,160
523-0119 OVERTIME	14,616	23,536	3,812	5,000	4,118	12,259	5,000
523-0120 SOCIAL SECURITY	57,950	56,643	60,399	66,530	39,217	64,777	68,118
523-0122 GROUP INSURANCE	117,541	122,380	149,862	157,058	89,996	145,379	164,763
523-0123 LIFE INSURANCE	1,222	1,955	1,540	1,609	1,211	2,060	2,149
523-0125 RETIREMENT	85,232	83,807	88,492	86,359	49,835	93,234	88,865
523-0201 OFFICE SUPPLIES	2,766	3,290	3,556	3,000	869	2,400	2,800
523-0202 SNACK & DRINK	290	133	-	-	-	-	-
523-0203 AUTOMOTIVE SUPPLIES	8	188	640	250	-	-	-
523-0205 ANIMAL SUPPLIES/SHELTER	28,974	23,781	18,920	31,167	12,985	31,164	40,124
523-0206 ANIMAL CONTROL MISC EXP	124	384	80	400	184	250	300
523-0207 AMMUNITION	696	854	1,666	1,500	300	300	1,500
523-0208 GAS AND OIL	42,403	44,229	36,384	37,000	22,017	35,564	36,000
523-0217 POSTAGE	852	758	278	400	243	385	400
523-0220 OFFICER SUPPLIES	1,316	3,282	497	2,500	722	1,000	2,500
523-0240 FURNITURE & EQUIP < \$5,000	4,543	4,358	7,926	6,387	6,531	10,531	7,500
523-0301 EQUIPMENT REPAIR	1,643	559	5,070	250	93	150	250
523-0302 AUTOMOTIVE REPAIR	13,966	20,195	11,347	10,000	4,394	8,123	9,000
523-0401 BUILDING REPAIRS	5,933	1,945	1,138	500	2,272	2,300	9,200
523-0601 PRINTING AND PUBLICATIONS	1,624	979	483	900	369	500	900
523-0602 DUES AND SUBSCRIPTIONS	957	211	1,832	850	520	850	850
523-0603 TRAVEL AND TRAINING	3,717	2,857	2,691	1,400	54	54	1,400
523-0604 PHYSICALS & DRUG TESTING	340	997	202	500	32	100	500
523-0608 BUSINESS MEALS	451	688	291	300	165	225	300
523-0620 MISCELLANEOUS OTHER	1,211	1,364	1,210	1,400	775	1,400	1,400
523-0701 COMPUTER MAINTENANCE	14,470	15,038	15,555	16,001	9,074	15,875	16,000
523-0702 COMPUTER SOFTWARE, SUPPLIES	165	472	352	500	1,077	1,490	1,500
523-0703 ELECTRICITY	11,860	9,189	9,884	9,800	3,892	8,789	8,800
523-0704 TELEPHONE	7,157	8,816	10,642	9,500	5,297	10,849	10,850
523-0705 HEAT			370	600	286	535	540
523-0706 WATER BILL			4,338	4,000	2,593	5,302	5,320
523-0707 INTERNET SERVICES	2,444	2,814	3,169	3,200	1,774	3,439	3,450
523-0723 UNIFORMS	4,943	5,638	1,436	500	542	542	500
523-0724 VERIZON INTERNET	2,280	2,558	2,849	2,900	1,482	2,621	2,650
523-0729 LEADSONLINE INTERNET SVC.	2,128	2,128	2,128	2,128	2,128	2,128	2,128
523-0730 JANITORIAL SERVICES	5,135	4,890	4,740	4,900	2,370	4,740	4,740
523-0731 EQUIPMENT LEASE/RENTAL	4,175	4,304	4,357	4,400	2,574	4,021	4,296
523-0735 PEST CONTROL	1,038	828	828	900	483	828	828
523-0736 GPS - PATROL CARS(TRIMBLE)	2,373	1,960	1,901	2,450	1,545	2,517	2,332
523-0737 SPECIAL OPS - PROP & EVID ACCT	11,428	7,858	12,154	12,000	-	-	12,000
523-0738 RADIO SYSTEM			8,745		2,925	7,125	8,400
523-1005 CAPITAL OUTLAY	76,606	124,518	80,466	82,000	-	67,558	89,000
	<u>1,298,375</u>	<u>1,344,241</u>	<u>1,392,367</u>	<u>1,435,714</u>	<u>765,637</u>	<u>1,378,747</u>	<u>1,502,584</u>



**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**10 PARKS**

		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
524-0102	LABORERS	115,984	124,600	115,230	140,413	69,422	109,156	140,884
524-0108	ON CALL	5,145	5,775	5,025	8,160	3,675	6,450	8,160
524-0109	POOL MANAGER	5,955	5,228	4,505	6,000	-	-	6,000
524-0110	LIFEGUARDS	9,409	9,998	12,737	10,500	-	-	10,500
524-0118	CERTIFICATION PAY	240	-	-	480	-	-	480
524-0119	OVERTIME	3,933	3,609	1,490	3,000	1,519	2,880	3,000
524-0120	SOCIAL SECURITY	10,591	11,237	10,515	12,894	5,598	9,895	12,930
524-0122	GROUP INSURANCE	39,636	33,086	36,731	46,193	20,803	40,068	48,460
524-0123	LIFE INSURANCE	294	438	353	447	315	548	597
524-0125	RETIREMENT	13,468	14,397	12,933	15,099	7,512	12,483	15,222
524-0201	OFFICE SUPPLIES	126	22	8	50	129	450	150
524-0203	AUTOMOTIVE SUPPLIES	14	-	-	50	130	180	100
524-0204	SMALL TOOLS	1,492	967	1,075	1,000	123	800	1,000
524-0208	GAS AND OIL	7,601	9,162	7,622	6,500	3,825	7,794	7,800
524-0209	CRIMINAL JUSTICE GAS & OIL	555	539	692	700	459	459	700
524-0210	CHEMICALS	388	1,440	26	2,000	-	500	2,000
524-0211	POOL EQUIPMENT & EXPENSES	15,362	14,090	12,307	10,628	626	1,000	11,000
524-0220	MISC. SUPPLIES	1,454	755	633	200	583	1,136	500
524-0240	FURNITURE & EQUIP < \$5,000	8,915	3,181	148	-	-	-	2,000
524-0250	PARK DEV	11,071	-	-	-	-	-	-
524-0301	EQUIPMENT REPAIR	3,916	2,392	5,841	4,000	1,536	4,000	4,000
524-0302	AUTOMOTIVE REPAIR	2,536	2,141	787	1,300	1,157	1,300	1,500
524-0305	CRIMINAL JUSTICE VEHICLE MAINT.	49	-	43	500	408	408	500
524-0401	BUILDING REPAIR	639	811	548	-	134	159	-
524-0403	EQUIPMENT RENTALS	27	-	-	-	-	-	500
524-0404	PARKS MAINTENANCE	5,176	10,472	7,013	7,000	2,953	5,200	7,000
524-0405	CONTRACTED GROUNDS MAINT.	1,898	21,897	16,858	18,000	9,450	16,200	18,000
524-0602	DUES AND SUBSCRIPTIONS	-	200	117	200	77	212	225
524-0603	TRAVEL AND TRAINING	1,265	1,802	1,580	1,800	1,068	1,068	2,500
524-0604	CRIMINAL JUSTICE MEALS/SNACKS	2,450	2,606	3,072	2,000	823	1,012	2,000
524-0606	EMPLOYEE PHYSICALS & DRUG TEST	1,980	1,411	1,095	1,000	172	746	1,000
524-0608	MEALS	483	793	101	500	30	100	500
524-0701	COMPUTER MAINT	634	801	707	800	412	707	800
524-0703	ELECTRICITY	2,808	12,251	4,393	5,000	1,410	2,927	5,000
524-0704	TELEPHONE	1,410	1,723	1,559	1,525	634	1,584	1,600
524-0723	UNIFORM RENTAL	6,131	2,558	1,344	3,750	570	2,400	3,750
524-0724	EQUIPMENT RENTALS	-	-	-	-	-	-	500
524-0737	GPS	-	-	770	2,354	680	1,166	1,200
524-1005	CAPITAL OUTLAY	8,652	13,154	-	28,000	11,439	11,439	22,500
		<u>291,688</u>	<u>313,535</u>	<u>267,858</u>	<u>342,043</u>	<u>147,674</u>	<u>244,426</u>	<u>344,558</u>

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**10 CITY COUNCIL**

		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2020-21	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
525-0101	COUNCIL PAY	1,200	1,400	1,200	1,200	-	1,200	1,200
525-0220	MISC. SUPPLIES	189	563	465	100	71	100	100
525-0240	FURNITURE & EQUIP < \$5,000	85	3,144	-	500	-	-	500
525-0400	CITY HALL BLDG MAINT	5,617	8,845	3,618	3,000	347	1,000	3,000
525-0401	BUILDING & GROUNDS	990	1,257	162	-	49	49	-
525-0402	MILO BUILDINGREPAIR/UTILITIES	3,241	2,710	3,036	2,600	1,458	2,100	2,600
525-0403	SR CENTER MAIN/UTILITIES	4,807	11,680	7,900	6,500	3,663	6,769	6,500
525-0601	PRINTING AND PUBLICATIONS	400	400	1,642	400	225	450	450
525-0602	DUES AND SUBSCRIPTIONS	-	-	2,500	2,500	2,500	2,500	2,500
525-0603	TRAVEL AND TRAINING	180	234	1,698	1,600	1,520	1,520	1,600
525-0618	CONTINGENCY	-	-	-	-	-	-	20,038
525-0619	LIBRARY UTILITIES	3,764	4,310	4,641	5,000	1,833	4,600	4,800
525-0620	MISC. OTHER	371	1,459	73	250	2,410	2,460	2,500
525-0621	LIBRARY CONTRIBUTION	14,000	14,000	14,000	14,000	8,167	14,000	14,000
525-0622	CHAMBER OF COMMERCE	13,504	13,537	9,204	13,000	4,265	10,006	13,000
525-0623	MEMBERSHIP/HOTCOG	1,251	1,251	1,251	1,300	1,251	1,251	1,251
525-0625	FIRE DEPARTMENT	24,000	24,000	24,000	24,000	6,000	24,000	24,000
		<u>73,600</u>	<u>88,790</u>	<u>75,390</u>	<u>75,950</u>	<u>33,759</u>	<u>72,006</u>	<u>98,039</u>

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

10 CITY MANAGER

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
526-0101 ADMINISTRATIVE	137,913	142,050	146,892	150,701	86,363	150,122	155,222
526-0120 SOCIAL SECURITY	9,654	10,262	10,406	12,310	6,060	11,229	12,663
526-0122 GROUP INSURANCE	24,749	24,057	24,497	25,673	14,727	25,247	26,509
526-0123 LIFE INSURANCE	75	75	89	89	70	115	119
526-0125 RETIREMENT	16,266	16,375	16,642	15,979	9,289	14,820	16,520
526-0126 457 DEF COMP	2,755	2,725	2,916	3,014	1,848	3,123	3,104
526-0128 CAR ALLOWANCE	7,200	7,200	7,228	7,200	4,126	7,172	7,200
526-0220 MISC. SUPPLIES	-	-	-	100	-	-	-
526-0240 FURNITURE & EQUIP < \$5,000	-	380	-	-	-	-	-
526-0601 PRINTING AND PUBLICATIONS	18	15	-	-	-	-	-
526-0602 DUES & SUBSCRIPTIONS	2,051	2,031	2,336	2,500	1,350	2,030	2,500
526-0603 TRAVEL AND TRAINING	5,769	6,472	6,493	6,000	4,632	6,000	6,000
526-0620 MISC. OTHER	160	625	-	-	-	-	-
	<u>206,611</u>	<u>212,269</u>	<u>217,499</u>	<u>223,567</u>	<u>128,466</u>	<u>219,858</u>	<u>229,838</u>



**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**10 COMMUNITY DEVELOPMENT**

		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
527-0101	BUILDING OFFICIAL/INSPECTOR	82,660	110,363	116,615	126,540	72,583	108,111	84,835
527-0120	SOCIAL SECURITY	5,171	7,397	8,047	10,025	5,753	8,222	6,834
527-0122	GROUP INSURANCE	9,567	17,262	17,631	18,477	10,769	14,615	9,692
527-0123	LIFE INSURANCE	94	150	179	179	139	189	119
527-0125	RETIREMENT	9,455	12,352	12,823	13,012	7,571	11,221	8,916
527-0126	CAR ALLOWANCE	4,500	4,500	4,517	4,500	2,579	4,500	4,500
527-0203	AUTOMOTIVE SUPPLIES	65	24	12	300	-	-	-
527-0204	SMALL TOOLS	-	-	170	500	143	200	500
527-0208	GAS & OIL	479	2,073	1,557	1,500	898	1,051	-
527-0220	MISC. SUPPLIES	257	747	1,460	750	51	100	750
527-0240	FURNITURE & EQUIP < \$5,000	3,349	5,518	1,075	1,000	-	1,687	1,000
527-0302	AUTOMOBILE REPAIR	515	487	462	500	108	200	-
527-0601	PRINTING AND PUBLICATIONS	18	1,351	697	1,200	460	600	1,200
527-0602	DUES AND SUBSCRIPTIONS	1,096	1,000	1,210	1,000	1,050	1,551	1,000
527-0603	TRAVEL AND TRAINING	5,895	8,541	4,387	3,000	663	1,000	1,500
527-0604	FILING FEES	371	437	221	500	506	750	750
527-0606	PHYSICALS & DRUG TESTING		28	28	100	-	-	100
527-0608	MEALS	1,263	761	888	500	300	500	500
527-0704	TELEPHONE	1,351	2,028	2,016	1,800	923	1,514	900
527-0716	MOWING/CLEARING LOTS	186	-			-		-
527-0723	UNIFORMS		543	60	300	217	217	200
527-0737	GPS			257	785	227	389	389
527-0750	PLAN REVIEW FEES	11,370	3,511	1,050	5,000	-	15,000	5,000
527-1001	CAPITAL PURCHASE		-					5,000
		<u>137,662</u>	<u>179,073</u>	<u>175,360</u>	<u>191,468</u>	<u>104,938</u>	<u>171,616</u>	<u>133,684</u>

**CITY OF MCGREGOR  
PROPOSED ANNUAL BUDGET  
FY 2020-21**

**10 MUNICIPAL COURT**

		Actual	Actual	Actual	Budget	Actual	Projected	Proposed
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	YTD	FYE	Budget
								FY 2020-21
528-0101	MUNICIPAL JUDGE	8,195	8,195	8,195	8,441	4,781	8,195	8,605
528-0102	COURT CLERK	39,946	41,970	44,278	45,633	26,152	45,460	47,004
528-0120	SOCIAL SECURITY	3,622	3,777	3,938	4,137	2,461	4,163	4,254
528-0122	GROUP INSURANCE	8,201	8,631	8,815	9,239	5,384	9,230	9,692
528-0123	LIFE INSURANCE	75	75	89	89	70	119	119
528-0125	RETIREMENT	4,391	4,514	4,688	4,531	2,634	4,203	4,691
528-0220	MISCELLANEOUS SUPPLIES		159		-	29	29	-
528-0240	FURNITURE & EQUIP < \$5,000		-	255	130	-	1,728	-
528-0601	PRINTING & PUBLICATIONS	216	-	216	150	213	213	200
528-0602	DUES & SUBSCRIPTIONS	146	75	75	150	-	75	75
528-0603	TRAVEL AND TRAINING	2,844	2,790	2,713	2,000	2,015	2,015	2,500
528-0681	OMNIBASE SERVICES	1,512	1,380	1,758	1,500	786	1,500	1,500
528-0719	LEGAL EXPENSES	9,603	6,551	6,484	7,000	5,957	8,000	8,000
528-0722	COLLECTION AGENCY	20,220	10,162	11,655	25,000	3,487	12,000	12,000
		<u>98,971</u>	<u>88,278</u>	<u>93,160</u>	<u>108,001</u>	<u>53,969</u>	<u>96,930</u>	<u>98,641</u>

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**10 CODE ENFORCEMENT/FIRE MARSHAL**

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
529-0101 ADMINISTRATIVE	48,820	51,290	60,879	64,396	36,904	64,149	66,328
529-0102 LABORERS	45,410	49,204	51,835	54,138	31,314	54,431	56,281
529-0120 SOCIAL SECURITY	6,101	6,730	7,703	9,068	5,174	8,992	9,380
529-0122 GROUP INSURANCE	16,401	17,262	17,631	18,477	10,769	18,461	19,384
529-0123 LIFE INSURANCE	219	225	268	268	209	358	358
529-0125 RETIREMENT	10,275	10,809	11,900	11,771	6,872	11,873	12,236
529-0203 AUTOMOTIVE SUPPLIES	-	-	104	100	51	105	100
529-0208 GAS & OIL	2,008	1,430	1,419	1,800	1,020	1,838	1,800
529-0220 MISC. SUPPLIES	146	(3)	107	100	-	50	100
529-0240 FURNITURE & EQUIP < \$5,000	761	476	542	2,000	1,728	1,828	1,000
529-0301 EQUIPMENT REPAIR	456	5	-	100	-	100	100
529-0302 AUTOMOTIVE REPAIR	187	15	-	250	125	250	250
529-0601 PRINTING AND PUBLICATIONS	-	15	-	20	18	18	20
529-0602 DUES AND SUBSCRIPTIONS	20	140	170	200	20	20	150
529-0603 TRAVEL AND TRAINING	132	219	-	1,000	813	1,013	1,200
529-0604 FILING FEES	544	288	592	450	112	450	450
529-0606 EMPLOYEE PHYSICALS & DRUG TESTS	56	-	32	100	32	32	100
529-0704 TELEPHONE	1,334	1,302	1,698	1,600	608	1,459	1,600
529-0716 MOWING/CLEARING LOTS	4,700	7,310	11,871	11,000	8,182	11,000	11,000
529-0723 UNIFORMS	1,973	324	352	500	117	505	500
529-0726 BUILDING DEMOLITION	39,334	8,728	-	50,000	3,500	4,657	50,000
529-1006 CAPITAL OUTLAY	34,548	-	-	-	-	-	-
	<u>213,424</u>	<u>155,769</u>	<u>167,104</u>	<u>227,339</u>	<u>107,566</u>	<u>181,589</u>	<u>232,337</u>

**CITY OF MCGREGOR  
PROPOSED ANNUAL BUDGET  
FY 2020-21**

**10 FLEET MAINTENANCE**

		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
530-0101	ASSISTANT PW DIRECTOR		50,368	52,822	54,246	32,625	56,711	58,637
530-0102	MECHANICS		32,094	33,484	38,563	22,100	38,415	39,720
530-0108	ON CALL		2,940	2,655	2,730	945	1,575	2,730
530-0118	CERTIFICATION PAY		-	-	960	-	-	960
530-0119	OVERTIME		3,862	1,563	2,000	987	1,500	2,000
530-0120	SOCIAL SECURITY		6,494	6,850	7,535	4,636	7,791	7,960
530-0122	GROUP INSURANCE		17,262	17,631	18,477	10,769	18,461	19,384
530-0123	LIFE INSURANCE		150	179	179	138	239	239
530-0125	RETIREMENT		9,198	9,633	9,781	5,706	9,815	10,384
530-0203	AUTOMOTIVE SUPPLIES		25	841	1,800	187	790	1,800
530-0204	SMALL TOOLS		399	1,677	1,500	76	1,500	1,500
530-0208	GAS & OIL		1,954	2,041	1,500	1,542	3,556	4,000
530-0220	MISC. SUPPLIES		373	333	750	126	400	750
530-0240	FURNITURE & EQUIP < \$5,000		1,040	610	1,500	830	1,500	3,000
530-0301	EQUIPMENT REPAIR		183	255	2,000	-	1,500	2,000
530-0302	AUTOMOTIVE MAINTENANCE		228	529	1,000	694	1,000	2,500
530-0601	PRINTING AND PUBLICATIONS		15	-	-	18	18	20
530-0603	TRAVEL AND TRAINING		1,463	2,267	500	606	1,141	2,000
530-0604	PHYSICALS AND TESTING		-	-	28	-	150	200
530-0608	MEALS		-	103	300	63	100	300
530-0704	TELEPHONE		1,266	2,535	1,321	614	1,350	1,500
530-0723	UNIFORMS		685	614	1,700	233	700	1,700
530-0724	EQUIPMENT RENTAL		220	220	220	220	220	220
530-0736	PEST CONTROL		156	156	200	91	156	156
530-0737	GPS		-	257	275	227	389	389
530-1001	CAPITAL PURCHASE		-	2,394	32,500	-	-	-
		-	130,374	139,647	181,565	83,432	148,975	164,049

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**10 FINANCE**

		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
531-0101	ADMINISTRATIVE	85,797	90,139	95,077	97,984	56,153	97,608	100,924
531-0106	CLERICAL	47,749	50,168	52,927	54,546	31,254	53,320	56,174
531-0120	SOCIAL SECURITY	10,011	10,534	11,152	11,669	7,122	11,669	12,018
531-0122	GROUP INSURANCE	16,401	17,262	17,631	18,477	10,769	18,461	19,384
531-0123	LIFE INSURANCE	150	150	179	179	140	240	239
531-0125	RETIREMENT	14,680	15,092	15,670	15,146	8,805	15,212	15,678
531-0220	MISCELLANEOUS SUPPLIES	-	29	152	-	-	-	-
531-0240	FURN & EQUIP < \$5,000	270	2,387	300	1,600	1,729	1,729	1,000
531-0601	PRINTING & PUBLICATIONS	-	15	-	-	-	-	20
531-0602	DUES/SUBSCRIPTIONS	530	601	620	620	160	620	650
531-0603	TRAVEL & TRAINING	684	485	1,217	1,500	50	100	1,500
531-0704	TELEPHONE	557	484	418	530	106	402	550
531-0718	AUDIT	16,528	24,428	36,035	30,400	20,297	20,297	23,244
531-0750	CONSULTANT FEES	150	-	-	-	-	-	-
531-1000	CAFR MAINT/NEW SOFTWARE	2,006	2,106	2,211	2,350	2,322	2,322	2,438
		<u>195,514</u>	<u>213,879</u>	<u>233,586</u>	<u>235,001</u>	<u>138,906</u>	<u>221,979</u>	<u>233,819</u>



# ENTERPRISE FUNDS







## **ENTERPRISE FUNDS**

The City's Enterprise Funds include the following:

- Water
- Wastewater
- Executive Airport

These funds are financed and operated in a manner similar to private business enterprises. The costs of providing products and services to the public are recovered primarily through user charges.

All Enterprise Fund types are accounted for on the accrual basis. Revenues are recognized in the period they are earned and become measurable, and expenses in the period in which they are incurred and measurable. Contrary to Generally Accepted Accounting Principles (GAAP) of recording depreciation in the income statement and recording retirements of principal and capital purchases on the balance sheet, the City does not budget for depreciation or amortization of assets but does budget capital expenses and debt principal on the operating statements.

**PROPOSED ANNUAL BUDGET SUMMARY**  
**WATER FUND**  
**FY 2020-21**

	ACTUAL 2018-19	BUDGET 2019-20	YEAR-TO-DATE 2019-20	PROPOSED BUDGET 2020-21
<b>REVENUES</b>				
WATER REVENUE	\$ 2,431,685	\$ 2,769,408	\$ 1,375,358	\$ 2,600,000
WATER TAPS/CONNECTIONS	62,655	30,000	8,300	30,000
SOLID WASTE	530,037	508,000	335,922	610,000
PENALTY REVENUE	52,891	50,000	28,269	50,000
RECONNECT FEES	15,330	16,000	4,150	12,000
INSURANCE PROCEEDS/REFUNDS	-	-	-	-
INTEREST INCOME	9,581	10,000	920	480
MISCELLANEOUS INCOME	18,560	450	6,558	6,300
<b>TOTAL REVENUES</b>	<b>3,120,740</b>	<b>3,383,858</b>	<b>1,759,479</b>	<b>3,308,780</b>
<b>EXPENDITURES</b>				
PERSONNEL	538,902	541,479	319,329	557,895
SUPPLIES	129,030	198,894	52,780	174,233
MAINTENANCE/CONTRACTED SVCS	1,829,404	2,139,591	880,463	2,068,366
UTILITIES	100,724	108,300	39,975	107,500
MISCELLANEOUS EXPENSES	50,211	71,288	26,985	33,500
DEBT SERVICE	9,180	-	-	-
CAPITAL OUTLAY/DEPR EXPENSE	-	5,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,657,451</b>	<b>3,064,552</b>	<b>1,319,532</b>	<b>2,941,494</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>	<b>463,289</b>	<b>319,306</b>	<b>439,947</b>	<b>367,286</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
OTHER- TRFR FROM CIP/LEASE PROCEEDS	949,538	-	-	-
TRANSFERS IN	-	-	-	-
TRANSFERS OUT-DEBT SERVICE/FRANCHISE TAXES	(353,406)	(319,306)	(203,195)	(367,286)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>596,133</b>	<b>(319,306)</b>	<b>(203,195)</b>	<b>(367,286)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 1,059,421</b>	<b>\$ 0</b>	<b>\$ 236,752</b>	<b>\$ 0</b>

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**20 WATER DEPARTMENT**

Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
4000	WATER REVENUE	2,374,356	2,455,399	2,430,820	2,769,408	1,375,358	2,500,000	2,600,000
4002	WATER TAPS/CONNECTION FEES	3,300	2,100	62,655	30,000	8,300	15,400	30,000
4003	GARBAGE REVENUE	361,379	365,744	530,037	508,000	335,922	601,793	610,000
4004	BULK WATER	{38}	8	864	-			
4005	PENALTY REVENUE	47,504	50,017	52,891	50,000	28,269	40,134	50,000
4006	RECONNECT FEES	8,920	16,800	15,330	16,000	4,150	4,600	12,000
4007	SALE OF SCRAP/MISC.	4,622	802	7,305	-			-
4008	RETURN CHECK CHARGES	735	525	490	450	455	525	500
4011	TAMPERING FEE		715	2,000	-	2,400	2,400	2,000
4015	CUSTOMER SERVICE INSPECTION	1,245	295	-	-			
4016	PULLED/ REP METERS		(1)	-	-			
4017	BASIC SERVICE CALL		450	650	-	850	850	-
4025	LONG / (SHORT)	(150)	(173)	(5)	-	(66)	44	-
4073	TRANSFER FROM 73	566,275	336,408	106,772	-			
4079	TRANSFER FROM 79	167,896	-	-	-			
4095	TRANSFER FROM 95		234,005	267,270	-	-		
4199	TOWER RENTAL	7,300	7,700	4,200	-	2,100	3,600	3,600
4231	INSURANCE REFUNDS/DIVIDEND	83,217	-	-	-			
4232	COLLECTIONS/BAD DEBT		-	-	-			
4233	SALE OF LAND		-	-	-			
4510	MISCELLANEOUS FEES	(5,575)	(183)	3,919	-	819	837	200
4600	INTEREST INCOME	2,984	6,597	9,581	10,000	920	1,165	480
4701	LEASE PROCEEDS		-	-	-			
4810	TRANSFER FROM FUND 10		722,085		-			
4881	TRANSFER FROM FUND 60		956		-			
4889	TRANSFER FROM FUND 89			575,496				
		3,623,971	4,200,248	4,070,278	3,383,858	1,759,479	3,171,348	3,308,780

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**20 WATER DEPARTMENT**

Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
500-0101	ADMINISTRATIVE	158,593	163,093	174,934	178,518	103,191	179,099	183,702
500-0102	LABORERS	85,596	102,632	106,765	107,013	63,276	109,520	110,226
500-0106	CLERICAL	55,554	75,839	77,500	81,511	47,655	83,630	86,017
500-0108	ON CALL	8,760	9,570	9,495	8,190	5,445	7,665	8,190
500-0118	CERTIFICATION PAY	600	1,000	520	1,680	300	500	1,680
500-0119	OVERTIME	39,807	36,833	34,465	25,000	17,986	31,804	25,000
500-0120	SOCIAL SECURITY	25,181	27,765	29,933	31,182	19,095	32,305	32,016
500-0122	GROUP INSURANCE	55,012	58,979	61,831	64,671	37,691	64,613	67,843
500-0123	LIFE INSURANCE	519	475	626	626	488	836	836
500-0125	RETIREMENT	34,217	20,384	42,833	41,089	23,972	41,545	42,384
500-0128	CAR ALLOWANCE					231	231	-
500-0201	OFFICE SUPPLIES	2,764	2,369	1,369	4,000	889	2,500	4,000
500-0203	AUTOMOTIVE SUPPLIES	153	13	138	550	30	130	550
500-0204	SMALL TOOLS	5,282	1,297	1,325	1,500	141	600	1,500
500-0208	GAS & OIL	17,975	21,960	18,069	20,000	8,148	15,000	17,000
500-0210	CHEMICALS	10,356	7,481	8,036	8,000	3,878	5,809	8,000
500-0217	POSTAGE	8,609	7,832	7,044	8,000	3,802	7,500	8,000
500-0220	MISCELLANEOUS SUPPLIES	3,362	1,688	1,491	1,500	897	1,500	1,500
500-0222	SYSTEM MAINTENANCE	40,769	36,557	55,505	92,444	25,458	92,000	99,183
500-0223	METERS & FIREPLUGS	1,477	10,654	16,723	30,000	3,934	12,000	12,000
500-0224	SAND, GRAVEL & RELATED	5,158	1,843	6,877	12,000	2,057	6,668	8,000
500-0225	SMALL EQUIPMENT	190	-	2,578	-			-
500-0226	ICE MAKER LEASE	1,538	1,548	1,560	3,300	792	1,600	1,700
500-0240	FURN & EQUIP < \$5,000	4,930	8,307	3,897	11,800	774	7,000	8,000
500-0301	EQUIPMENT REPAIR	6,903	13,243	6,521	8,000	4,635	8,000	8,000
500-0302	AUTOMOTIVE REPAIR	4,804	13,444	5,989	10,000	2,810	6,500	10,000
500-0401	BUILDING & GROUNDS REPAIR	19,506	15,652	5,497	5,000	299	944	5,000
500-0601	PRINTING & PUBLICATIONS	1,446	1,540	1,407	-	1,399	1,399	1,400
500-0602	DUES & SUBSCRIPTIONS	789	1,386	445	1,500	1,171	1,400	1,500
500-0603	TRAVEL AND TRAINING	2,737	5,876	4,106	4,000	2,641	4,000	4,000
500-0604	PHYSICALS & DRUG TESTING	156	211	84	100	32	100	100
500-0607	PLANT FEES	9,381	13,960	8,169	16,700	5,890	8,500	14,500
500-0608	MEALS	1,399	1,071	808	1,000	309	800	1,000
500-0618	CONTINGENCY		-	-	2,508	-		-
500-0620	MISCELLANEOUS OTHER (CREDIT CARD FEES)	9,160	10,190	13,192	15,000	6,390	10,200	11,000
500-0622	HWY 84 PROJECT CONTRIBUTION	-	-	-	6,000			6,000
500-0630	TRANSFER TO FUND 10	80,000	3,103	-	-			-
500-0631	FRANCHISE TAX GF - SOLID WASTE	21,757	21,240	22,001	30,480	9,154	36,108	36,600
500-0701	COMPUTER MAINTENANCE	5,059	7,221	8,961	9,200	2,887	5,000	6,000
500-0702	COMPUTER SOFTWARE/SUPPLIES	4,485	1,960	4,419	5,800	1,981	4,500	4,800
500-0703	ELECTRICITY	103,561	72,629	84,713	92,500	33,779	90,000	92,500
500-0704	TELEPHONE	7,268	9,938	9,021	8,100	3,359	7,280	8,100
500-0705	HEAT	1,372	1,046	1,362	1,400	690	1,175	1,500
500-0707	INTERNET SERVICES	3,152	3,741	3,757	4,100	1,331	3,000	3,000
500-0708	WATER FEES - COW	514	1,036	795	1,200	219	350	1,000
500-0709	COM UTILITIES		1,131	1,075	1,000	597	1,400	1,400
500-0713	EQUIPMENT/PLANT MAINTENANCE	1,210	9,201	6,439	15,450	10,714	15,000	15,450
500-0723	UNIFORMS & UNIF RENTAL	7,059	2,604	1,887	4,250	352	1,800	4,000
500-0724	EQUIPMENT RENTAL	2,035	1,724	1,940	3,000	896	2,000	2,000
500-0725	COLLECTION AGENCY	345	275	-	500			500
500-0727	BAD DEBT EXPENSE	66,503	9,773	-	-			-
500-0731	COPIER LEASE	1,994	2,052	1,993	2,100	1,237	2,100	2,400
500-0732	BLUEBONNET WATER FEES	1,126,776	1,325,315	1,215,014	1,350,000	609,773	1,350,000	1,350,000
500-0733	BRAZOS RIVER AUTH OPTION WTR	11,237	11,591	11,696	12,500	11,267	11,745	12,000
500-0734	ENGINEERING FEES	25,165	30,141	63,449	30,000	16,854	28,000	30,000
500-0735	GPS			1,026	3,275	907	1,555	1,700
500-0736	PEST CONTROL	2,296	2,616	2,616	2,616	1,351	2,616	2,616
500-0739	MC DROUGHT CONTINGENCY WATER		1,653	-	1,700	-		1,700
500-0750	CONTRACT LABOR/CONSULTANT FEES	4,826	47,775	5,371	-	1,856	11,079	25,000
500-0751	MONTHLY GARBAGE PAY	334,478	331,984	487,112	670,000	213,123	575,000	580,000
500-0752	SOUTHERN TRINITY GRD WTR DIST	4,206	5,866	3,894	6,000	1,501	3,500	6,000
500-0907	LEASE INTEREST	1,400	-	-	-			-
500-0911	TRANSFER TO FUND 75 (2004 CO DEBT SERVICE)	25,359	26,155	25,978	-			-
500-0918	TRANSFER TO FUND 71 (2010 CO DEBT SERVICE)	83,664	88,915	88,418	87,827	55,890	87,827	86,500
500-0919	TRANSFER TO FUND 85 (2013 CO DEBT SERVICE)	86,052	89,252	87,313	90,374	57,511	90,374	88,296
500-0920	BACKHOE - DEBT SERVICE		-	9,180	-			-
500-0921	TRANSFER TO FUND 72 (2017 CO DEBT SERVICE)		50,764	74,675	73,051	46,487	73,051	71,508
500-0922	TRANSFER TO FUND 74 (2018 CO DEBT SERVICE)		-	77,022	68,054	43,307	68,054	84,382
500-1008	CAPITAL OUTLAY		-	-	5,000	-	5,000	
500-1560	DEPRECIATION EXPENSE	239,247	239,247			-		
		2,873,714	3,074,618	3,010,857	3,383,858	1,522,727	3,223,411	3,308,780



**CITY OF MCGREGOR, TEXAS**  
**PROPOSED ANNUAL BUDGET SUMMARY**  
**WASTEWATER FUND**  
**FY 2020-21**

	ACTUAL 2018-19	BUDGET 2019-20	YTD	PROPOSED BUDGET 2020-21
<b>REVENUES</b>				
WASTEWATER REVENUE	\$ 1,401,200	\$ 1,457,711	\$ 853,862	\$ 1,360,000
INTEREST			\$ 1,509	\$ 6,000
SEWER TAPS	147,845	9,000	3,000	4,000
PENALTY REVENUE	25,059	25,000	12,606	20,000
MISC INCOME	-	-	41,236	-
INSURANCE REFUNDS/DIVIDENDS			-	-
DONATION	-			
TRANSFER IN FROM CIP	-			
			-	
TOTAL REVENUES	<u>1,574,104</u>	<u>1,491,711</u>	<u>912,213</u>	<u>1,390,000</u>
<b>EXPENDITURES</b>				
PERSONNEL	235,711	251,044	142,430	258,694
SUPPLIES	34,866	47,786	13,228	43,300
MAINTENANCE/CONTRACTED SVCS	222,252	209,530	121,356	191,876
UTILITIES	71,135	99,200	29,038	100,000
MISCELLANEOUS EXPENSES	3,353	16,257	1,579	13,944
DEBT SERVICE	9,180	-	-	
CAPITAL OUTLAY/DEPR EXPENSE	(963)	355,000	963	262,000
TOTAL EXPENDITURES	<u>575,534</u>	<u>978,817</u>	<u>308,593</u>	<u>869,814</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>	998,570	512,894	603,620	520,186
<b>OTHER FINANCING SOURCES (USES):</b>				
RESERVES				
TRANSFERS IN		-	-	-
TRANSFERS OUT-DEBT SERVICE	(588,294)	(512,893)	(327,676)	(520,186)
TOTAL OTHER FINANCING SOURCES	<u>(588,294)</u>	<u>(512,893)</u>	<u>(327,676)</u>	<u>(520,186)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 410,276</u>	<u>\$ 0</u>	<u>\$ 275,944</u>	<u>\$ (0)</u>



**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**30 WASTEWATER**

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
4000 WASTEWATER REVENUE	1,397,271	1,395,115	1,401,200	1,457,711	853,862	1,460,000	1,360,000
4001 INTEREST					1,509	5,684	6,000
4002 SEWER TAPS	1,200	300	147,845	9,000	3,000	3,600	4,000
4005 PENALTY REVENUE	24,025	25,127	25,059	25,000	12,606	18,491	20,000
4020 MISCELLANEOUS INCOME	(2,151)	60		-	41,236	41,236	-
4073 TRANSFER FROM FUND 73	528,128	-					
4079 TRANSFER FROM FUND 79	506,182	-					
4231 INSURANCE REFUNDS/DIVIDENDS	7,881	-			-		
4810 TRANSFER FROM FUND 10		722,085			-		
4873 TRANSFER FROM FUND 73		9,255			-		
	<u>2,462,535</u>	<u>2,151,942</u>	<u>1,574,104</u>	<u>1,491,711</u>	<u>912,213</u>	<u>1,529,011</u>	<u>1,390,000</u>

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**30 WASTEWATER**

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
500-0705 SSOI PROGRAM	5,447	-	-	-	-	-	-
500-0706 AERATOR MAINTENANCE CONTRACT	-	3,204	5,933	7,500	7,420	7,420	7,500
500-0707 INTERNET SERVICES	1,382	1,146	1,751	1,200	812	1,818	2,000
500-0708 SEWER CHARGES-COW	1,687	3,127	2,926	4,000	1,221	2,231	4,000
500-0710 PUMPING SERVICES	42,250	6,900	850	1,000	450	1,000	1,000
500-0723 UNIFORMS & UNIF RENTAL	4,678	1,423	1,180	3,400	1,083	3,000	3,400
500-0724 EQUIPMENT RENTAL	2,459	1,379	17,323	1,500	16,787	32,272	1,500
500-0727 BAD DEBT EXPENSE	31,932	4,758	-	-	-	-	-
500-0734 ENGINEERING FEES	35,854	58,205	67,493	55,000	38,627	50,153	55,000
500-0735 GPS	-	-	1,026	3,000	907	1,555	1,600
500-0736 PEST CONTROL	576	576	576	882	336	576	576
500-0750 CONSULTANT FEE	5,908	-	-	-	-	10,000	-
500-0906 TRANSFER TO FUND 84 (1994 FMHA)	20,600	20,180	20,734	20,261	14,183	20,261	19,789
500-0911 TRANSFER TO FUND 75	76,680	100,755	77,936	-	-	-	-
500-0913 SEWER LEASE INTEREST	1,400	-	-	-	-	-	-
500-0918 TRANSFER TO FUND 71 (2010 CO DEBT SERVICE)	167,472	161,822	177,101	175,917	111,947	175,917	175,619
500-0919 TRANSFER TO FUND 82 (2014 CO DEBT SERVICE)	246,975	242,069	249,875	246,175	156,657	246,175	247,475
500-0920 DEBT SERVICE-BACKHOE	-	-	9,180	-	-	-	-
500-0921 TRANSFER TO FUND 72 (2017 CO DEBT SERVICE)	-	27,286	37,375	36,513	23,236	36,516	35,742
500-0922 TRANSFER TO FUND 74 (2018 CO DEBT SERVICE)	-	-	25,273	34,027	21,654	34,027	41,561
500-1013 CAPITAL PURCHASE	-	-	(963)	355,000	963	300,000	262,000
500-1560 DEPRECIATION EXPENSE	180,142	180,142	-	-	-	-	-
	<b>1,309,586</b>	<b>1,205,955</b>	<b>1,163,828</b>	<b>1,491,711</b>	<b>636,269</b>	<b>1,378,214</b>	<b>1,390,000</b>

**CITY OF MCGREGOR, TEXAS**  
**PROPOSED ANNUAL BUDGET SUMMARY**  
**EXECUTIVE AIRPORT**  
**FY 2020-21**

	ACTUAL 2018-19	BUDGET 2019-20	ACTUAL YTD	PROPOSED BUDGET 2020-21	
<b>REVENUES</b>					
AIRPORT REVENUE	252,779	255,321	181,781	259,650	
TOTAL REVENUES	252,779	255,321	181,781	259,650	
<b>EXPENDITURES</b>					
PERSONNEL	88,941	112,369	55,447	76,522	
SUPPLIES	421	3,910	6	4,275	
MAINTENANCE/CONTRACTED SVCS	26,964	36,200	4,615	46,350	
UTILITIES	8,024	10,900	4,017	9,300	
DEBT SERVICE	4,804	34,019	14,393	34,019	
MISCELLANEOUS EXPENSES	11,398	13,640	153	6,150	
OTHER/CONTINGENCY	-		-	15,333	
CAPITAL OUTLAY/DEPR EXPENSE	58,500	50,000	-	60,000	
TOTAL EXPENDITURES	199,052	261,038	78,631	251,950	-3.48%
<b>OTHER FINANCING SOURCES (USES):</b>					
TRANSFERS IN					
TRANSFERS OUT			(4,468)	(7,700)	
TOTAL OTHER FINANCING SOURCES			-		
EXCESS (DEFICIENCY) OF REVENUES	53,727	(23,138)	98,683	0	
RESERVES		23,138			
NET CHANGE IN FUND BALANCE	\$ 53,727	\$ (0)	\$ 98,683	\$ 0	

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**50 AIRPORT**

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
4000 HANGAR RENT	122,098	123,006	124,972	132,000	121,969	162,000	165,000
4001 FARMLAND LEASE	25,000	28,000	25,000	25,000	18,750	25,000	30,000
4002 FUEL FLOWAGE FEE	18,447	21,088	20,818	21,000	11,260	16,445	17,000
4003 PEGASUS FLIGHT SCHOOL	7,549	6,600	-	3,600	2,200	3,700	3,700
4004 USER FEE	16,170	6,520	11,060	11,000	8,710	11,350	11,500
4005 PRIVATE HANGARS	40,943	27,944	28,402	29,000	-	-	-
4006 STORAGE	2,415	1,565	832	1,997	1,744	3,001	3,000
4007 FLIGHT INSTRUCTOR FEE	100	500	-				-
4009 LATE FEES	1,025	650	550	500		200	500
4013 AERIAL SPRAYING	1,600	1,600	800	800	800	800	800
4020 MISCELLANEOUS INCOME	2,826	2,288	308	-	6	6	-
4025 AIRPORT LAND LEASE	1,103	12,133	16,272	16,236	8,697	16,577	16,600
4231 INSURANCE REFUNDS/DIVID.			9,009	-			-
4250 JETPRO HANGAR	20	2,201	7,126	7,126	-	-	-
4251 JAG AVIATION TERMINAL/STORAGE	9,944	6,859	7,632	7,062	5,600	8,542	8,550
4600 INTEREST					2,046	3,300	3,000
	249,239	240,955	252,779	255,321	181,781	250,922	259,650

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**50 AIRPORT FUND**

		Actual	Actual	Actual	Budget	Actual	Projected	Proposed
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	YTD	FYE	Budget
								FY 2020-21
500-0101	ADMINISTRATIVE	54,917	59,105	61,731	63,618	43,191	65,722	51,712
500-0102	LABORER		-	9,250	21,540	1,520	1,520	-
500-0119	OVERTIME					68	68	-
500-0120	SOCIAL SECURITY	4,434	4,653	5,510	6,698	3,806	5,721	5,879
500-0122	GROUP INSURANCE		-	2,204	9,239	769	3,846	9,692
500-0123	LIFE INS	75	75	112	179	70	119	119
500-0125	RETIREMENT	6,234	3,695	7,726	8,695	4,648	6,800	5,520
500-0128	CAR ALLOWANCE	2,400	2,400	2,409	2,400	1,375	2,483	3,600
500-0201	OFFICE SUPPLIES		47	103	300	6	150	300
500-0208	GAS & OIL	16	-	-	500		200	750
500-0217	POSTAGE	210	208	208	210		210	325
500-0220	MISCELLANEOUS SUPPLIES		115	(2)	1,200		500	1,200
500-0228	ELECTRICAL SUPPLIES		3,037		1,500		1,500	1,500
500-0229	SAFETY EQUIPMENT	384	112	112	200		120	200
500-0240	FURN & EQUIP < \$5,000		-	3,617	200		200	300
500-0301	EQUIPMENT REPAIR		-	47	500		300	500
500-0401	BUILDING/GROUNDS REPAIR	7,162	22,081	12,219	18,000	1,564	2,000	18,000
500-0601	PRINTING & PUBLICATIONS		15			-	-	20
500-0602	DUES & SUBSCRIPTIONS		95		100	-	100	100
500-0603	TRAVEL & TRAINING	765	1,266		1,200	-	-	1,200
500-0604	PHYSICALS & DRUG TESTING			262	130	-	-	130
500-0618	CONTINGENCY		-			-	-	15,333
500-0630	TRANSFER OUT		200,000		-	-	-	-
500-0701	COMPUTER MAINTENANCE	1,524	1,369	2,310	2,100	825	2,100	2,250
500-0702	AIRPORT OPERATIONS MAINTENANCE	6,924	17,564	5,760	5,600	1,505	5,000	15,600
500-0703	ELECTRICITY	5,328	4,730	5,253	7,000	2,306	5,500	6,000
500-0704	TELEPHONE	1,125	1,020	1,424	2,100	793	1,400	1,500
500-0707	INTERNET SERVICES	1,301	1,302	1,347	1,800	918	1,620	1,800
500-0723	UNIFORMS		-	187	850	153	153	900
500-0734	ENGINEERING		-		2,500			2,500
500-0736	PEST CONTROL	957	1,044	1,044	1,500	609	1,100	1,500
500-0738	ELECTRICAL SYSTEM MAINTENANCE	2,310	5,494	5,583	5,000	112	2,500	5,000
500-0751	ENVIRONMENTAL	1,217	-		3,500	-		3,500
500-0752	UTILITY REPAIRS		-		1,000			1,000
500-0801	ADMINISTRATIVE FEE	7,753	7,469	7,332	7,660	4,468	7,660	7,700
500-0901	FNB NP 35082 PRIN		-	-	31,880	12,424	31,880	32,700
500-0902	FNB NP 35082 INTERST	5,097	5,136	4,804	2,139	1,969	2,139	1,319
500-1001	EQUIPMENT PURCHASE		-		-			10,000
500-1101	CIP SPECIAL PROJECTS				50,000		50,000	50,000
500-1560	DEPRECIATION EXPENSE	55,153	55,153	58,500				
		165,287	397,185	199,052	261,038	83,099	202,612	259,650



# SPECIAL REVENUE FUNDS





## **SPECIAL REVENUE FUNDS**

Special Revenue Funds may be used to account for the proceeds of specific revenue sources (other than permanent funds or for major capital projects) that are legally restricted as to expenditure for specified purposes.

As Governmental Funds, they are accounted for by using the current financial resources measurement focus and the modified accrual basis. Revenues are recognized in the accounting period in which they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability is incurred, if measurable. However, debt service expenditures are recorded only when payment is due.

The City adopts legal budgets for the following Special Revenue Funds:

- Hotel/Motel Tax Fund
- Cemetery Fund
- Court Technology/ Court Security Funds
- Court Truancy Prevention Fund
- Court Municipal Jury Fund
- Exchange Event Center Fund

**CITY OF MCGREGOR, TEXAS  
PROPOSED ANNUAL BUDGET SUMMARY  
HOTEL/MOTEL  
FY 2020-21**

	ACTUAL 2018-19	BUDGET 2019-20	YTD 2018-19	Proposed BUDGET 2020-21
<b>REVENUES</b>				
HOTEL/MOTEL TAX REVENUE	30,771	25,000	19,344	18,000
TOTAL REVENUES	30,771	25,000	19,344	18,000
<b>EXPENDITURES</b>				
MARKETING	15,478	15,000	885	12,000
MISC/EVENTS	5,610	8,000	4,800	6,000
MARTKET STUDY	9,300		-	
TOTAL EXPENDITURES	30,388	23,000	5,685	18,000
<b>EXCESS (DEFICIENCY) OF REVENUES</b>	384	2,000	13,659	-
RESERVES		-		-
<b>NET CHANGE IN FUND BALANCE</b>	\$ 384	\$ 2,000	\$ 13,659	\$ -

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**46 HOTEL/MOTEL TAX**

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
4115 HOTEL TAX REVENUE	32,989	25,960	30,771	25,000	19,344	20,471	18,000
	32,989	25,960	30,771	25,000	19,344	20,471	18,000

**CITY OF MCGREGOR, TEXAS  
PROPOSED ANNUAL BUDGET  
FY 2020-21**

**46 HOTEL/MOTEL TAX**

		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
500-0220	MISC./EVENTS	6,000	1,650	5,610	8,000	4,800	6,000	6,000
500-0601	PRINTING/ADVERTISING	-	-	478	17,000	885	3,500	12,000
500-0616	H.O.T. REGIONAL MKTG EFFORT	15,000	15,000	15,000	-			
500-0750	CONSULTANT FEES			9,300	-			
		15,000	15,000	30,388	25,000	5,685	9,500	18,000



**CITY OF MCGREGOR, TEXAS**  
**PROPOSED ANNUAL BUDGET SUMMARY**  
**FY 2020-21**  
**CEMETERY**

	<b>ACTUAL 2018-19</b>	<b>BUDGET 2019-20</b>	<b>YTD</b>	<b>PROPOSED BUDGET 2020-21</b>
<b>REVENUES</b>				
LOT SALES PERPETUAL CARE	\$ 10,800	\$ 7,500	\$ 4,650	\$ 6,500
TRUST AND INTEREST INCOME	\$ 30,978	\$ 25,000	\$ 3,803	\$ 25,000
MAINTENANCE FEES	\$ 7,200	\$ 5,000	\$ 2,700	\$ 3,500
MISCELLANEOUS INCOME	\$ -		\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>48,978</b>	<b>37,500</b>	<b>11,153</b>	<b>35,000</b>
<b>EXPENDITURES</b>				
SUPPLIES	2,538	5,800	957	6,700
MAINTENANCE/CONTRACTED SERVICES	2,449	17,100	284	15,800
UTILITIES	141	600	57	500
MISCELLANEOUS EXPENSES	663	2,000		
DEBT SERVICE				
CAPITAL OUTLAY/DEPR EXPENSE		12,000	-	12,000
<b>TOTAL EXPENDITURES</b>	<b>5,792</b>	<b>37,500</b>	<b>1,297</b>	<b>35,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>	<b>43,186</b>	<b>-</b>	<b>9,856</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 43,186</b>	<b>\$ -</b>	<b>\$ 9,856</b>	<b>\$ -</b>

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**90 CEMETERY**

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Preliminary Budget FY 2020-21
4000 LOT SALES PERPETUAL CARE	20,700	7,750	10,800	7,500	4,650	7,500	6,500
4001 TRUST AND INTEREST INCOME	31,212	35,732	30,978	25,000	3,803	25,000	25,000
4010 MAINTENANCE FEES	8,550	3,650	7,200	5,000	2,700	4,000	3,500
4020 MISCELLANEOUS INCOME	350	-	-	-	-	-	-
	60,812	47,132	48,978	37,500	11,153	36,500	35,000

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

**90 CEMETERY**

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
500-0202 SNACK AND DRINK		14	-	400	-	200	200
500-0203 AUTOMOTIVE SUPPLIES	25	178	22	1,500	-	1,000	1,500
500-0204 SMALL TOOLS	1,964	20	96	300	-	70	200
500-0208 GAS & OIL	2,535	2,299	2,219	2,600	941	1,200	2,600
500-0220 MISCELLANEOUS SUPPLIES	421	168	201	1,000	16	300	700
500-0240 FURNITURE & EQUIP <5,000	1,591	1,356	663	2,000	-	1,000	1,500
500-0301 EQUIPMENT REPAIR	1,381	103	1,488	1,500	-	500	1,500
500-0302 AUTOMOTIVE REPAIR	63	2,146	290	2,000	29	1,000	1,800
500-0401 BUILDING MAINTENANCE	6,705	6,166	269	500	44	150	500
500-0405 GROUND MAINTENANCE	11,995	5,380	292	5,000	211	2,500	4,000
500-0503 STREET REPAIRS	6,533	-	-	7,500	-	-	7,500
500-0703 ELECTRICITY	19	193	141	600	57	250	500
500-0724 RENTAL EQUIPMENT	270	-	-	-	-	-	-
500-0730 CONTRACT LABOR	-	400	110	600	-	-	500
500-1003 CAPITAL OUTLAY	4,977	-	-	12,000	-	12,000	12,000
	33,504	18,424	5,792	37,500	1,297	19,970	35,000

CITY OF MCGREGOR  
PROPOSED ANNUAL BUDGET  
FY 2020-21

42 COURT TECHNOLOGY

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Budget FY 2020-21
4186 COURT TECHNOLOGY REVENUE	4,942	4,431	4,198	3800	1,867	2,718	2500
500-0240 FURNITURE & EQUIP < \$5,000	-	-	7,500	2675	2,558	3,718	2000
500-0702 COMPUTERS, SOFTWARE, SUPPLIES			762	1125	438		500
500-1000 CAPITAL OUTLAY		7,276	596			-	
REVENUE OVER\ (UNDER) EXPENDITURES:	4,942	4,431	(4,660)	-	(1,128)	(1,000)	-

CITY OF MCGREGOR  
PROPOSED ANNUAL BUDGET  
FY 2020-21

43 COURT SECURITY

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
4187 MC BLDG SECURITY	3,704	3,323	3,148	2,900	1,621	2,400	2,400
500-0240 FURNITURE/EQUIPEMENT <\$5000	-	-	-	-	-	-	-
500-0603 TRAINING		289	40	-	0	-	120
REVENUE OVER\ (UNDER) EXPENDITURES:	3,704	3,323	3,108	2,900	1,621	2,400	2,280



CITY OF MCGREGOR  
PROPOSED ANNUAL BUDGET  
FY 2020-21

47 TRUANCY PREVENTION

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Budget FY 2020-21
4186 COURT TECHNOLOGY REVENUE					578	1,100	1500
REVENUE OVER\ (UNDER) EXPENDITURES:	-	-	-	-	578	1,100	1,500

CITY OF MCGREGOR  
PROPOSED ANNUAL BUDGET  
FY 2020-21

49 LOCAL MUNIPAL JURY FUND

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Budget FY 2020-21
4189 LOCAL MUNIPAL JURY FUND					12	22	30
REVENUE OVER\{(UNDER) EXPENDITURES:	-	-	-	-	12	22	30

**CITY OF MCGREGOR, TEXAS**  
**PROPOSED ANNUAL BUDGET SUMMARY**  
**THE EXCHANGE**  
**FY 2020-21**

	ACTUAL 2018-19	BUDGET 2019-20	YTD 2019-20	Proposed BUDGET 2020-21
<b>REVENUES</b>				
RENTAL REVENUE	-	61,500	23,550	85,400
FEES	-	17,900	3,688	10,500
MISCELLANEOUS REVENUE	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>79,400</b>	<b>27,238</b>	<b>95,900</b>
<b>EXPENDITURES</b>				
PERSONNEL	53,954	79,699	51,877	82,325
SUPPLIES	2,450	7,700	2,830	9,300
MAINTENANCE/CONTRACTED SERVICES	279	12,900	3,607	20,750
UTILITIES	438	8,600	10,878	19,446
MISCELLANEOUS EXP.	1,674	16,435	1,696	11,471
CAPITAL OUTLAY/DEPR EXPENSE	-	2,400	-	-
<b>TOTAL EXPENDITURES</b>	<b>58,796</b>	<b>127,734</b>	<b>70,889</b>	<b>143,292</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>	<b>(58,796)</b>	<b>(48,334)</b>	<b>(43,651)</b>	<b>(47,392)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
TRANSFER IN	58,574	48,334	13,468	47,392
RESERVES	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (222)</b>	<b>\$ (0)</b>	<b>\$ (30,183)</b>	<b>\$ (0)</b>

**CITY OF MCGREGOR**  
**PROPOSED ANNUAL BUDGET**  
**FY 2020-21**

<b>48 THE EXCHANGE</b>	<b>Actual FY 2016-17</b>	<b>Actual FY 2017-18</b>	<b>Actual FY 2018-19</b>	<b>Budget FY 2019-20</b>	<b>Actual YTD</b>	<b>Projected FYE</b>	<b>Proposed Budget FY 2020-21</b>
4001 INTEREST INCOME							
4029 FARMERS MARKET						3000	12,000
4030 BUSINESS RENTAL				20,000	1,950	7,500	10,000
4040 PARTY RENTAL				20,000	10,125	10,125	18,000
4050 WEDDING RENTAL				20,000	7,500	7,500	19,500
4060 SCALE HOUSE RENTAL				-		5,000	15,600
4070 OTHER RENTAL				1,500	3,975	7,725	10,300
4080 DAMAGE FEES				500	-	-	500
4090 CLEANING FEE				15,000	3,688	4,988	10,000
4100 ATTENDANT FEE				2,400	-		-
 TRANSFER IN			58,574	48,334	13,468		47,392
	<u>-</u>	<u>-</u>	<u>58,574</u>	<u>127,734</u>	<u>40,706</u>	<u>42,838</u>	<u>143,292</u>

CITY OF MCGREGOR  
PROPOSED ANNUAL BUDGET  
FY 2019-20

48 THE EXCHANGE		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
500-0101	ADMINISTRATIVE			41,873	59,850	38,914	59,850	61,646
500-0120	SOCIAL SECURITY			2,671	4,579	2,819	4,579	4,716
500-0122	GROUP INSURANCE			5,142	9,239	6,154	9,239	9,692
500-0123	LIFE INSURANCE			52	89	80	90	119
500-0125	RETIREMENT			4,215	5,943	3,912	5,943	6,152
500-0201	OFFICE SUPPLIES				1,000	103	500	1,000
500-0205	JANITORIAL SUPPLIES					1,083	1,800	1,800
500-0217	POSTAGE				1,500		1,500	1,500
500-0220	MISC. SUPPLIES				2,000	826	1,000	2,000
500-0240	FURNITURE & EQUIP < 5000			2,450	3,200	819	1,000	3,000
500-0301	EQUIPMENT REPAIR				500	1,026	1,200	500
500-0401	BUILDING & GROUNDS				1,500	16	100	500
500-0405	CONTRACTED GROUNDS MTNC				8,400	-	4,000	11,200
500-0601	PRINTING/ADVERTISING				12,000	72	600	5,000
500-0602	DUES & SUBSCRIPTIONS			952	1,064	710	1,800	2,100
500-0603	TRAVEL & TRAINING				1,800		500	1,800
500-0604	PHYSICALS & DRUG TESTING			71	71		-	71
500-0608	MEALS			651	1,500	914	1,300	1,500
500-0618	CONTINGENCY							
500-0702	COMPUTERS, SOFTWARE, SUPPLIES					6	100	250
500-0703	ELECTRICITY				4,800	7,500	7,500	9,600
500-0704	TELEPHONE			438	500	222	366	500
500-0705	HEAT					1,197	1,647	1,800
500-0706	WATER/SEWER				1,800	1,556	6,045	6,600
500-0707	INTERNET SERVICES				1,500	404	946	946
500-0708	ALARM MONITORING					540	540	540
500-0723	RENTAL EQUIPMENT			279	-	-		
500-0725	LAUNDRY SERVICES					801	1,200	4,800
500-0731	COPIER LEASE				2,500	678	1,298	1,920
500-0736	PEST CONTROL					540	1,220	2,040
500-0750	CONTRACT LABOR/CONSULTANTS					-		
500-1009	CAPITAL OUTLAY				2,400			
		-	-	58,796	127,734	70,889	115,863	143,292



# DEBT SERVICE FUNDS





## **DEBT SERVICE FUND**

The Debt Service Fund, also known as the Interest and Sinking Fund, was established for the payment of principal and interest on general obligation debt.

As one of the governmental funds, the modified accrual basis is used as the basis of accounting in this fund. Revenues are recognized in the accounting period in which they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability incurred, if measurable. However, debt service expenditures are recorded only when payment is due.

An ad valorem (property tax) rate and tax levy are required to be computed and levied which will be sufficient to product the funding to satisfy annual debt service requirements.

The Debt Service Fund services tax supported debt that includes General Obligation Bonds, Time Warrants, long-term debt and Certificates of Obligation. These types of debt fund public projects such as streets, parks, and facilities and other improvements.

**CITY OF MCGREGOR  
PROPOSED ANNUAL BUDGET  
FY 2020-21**

**78 GENERAL DEBT SERVICE**

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
4001 EARNED INTEREST	872	680	1	695	2,293	3,700	1,334
4002 TRANSFER FROM GENERAL FUND		-	102,371				
4101 I & S DELINQUENT	19,678	9,446	15,503	9,000	8,149	10,180	8,000
4106 I & S PENALTY & INTEREST	8,530	7,364	6,942	7,000	6,446	10,000	7,000
4112 I & S CURRENT	642,636	661,084	694,813	817,837	791,204	808,117	800,252
	<u>671,716</u>	<u>678,573</u>	<u>819,631</u>	<u>834,532</u>	<u>808,092</u>	<u>831,997</u>	<u>816,586</u>

CITY OF MCGREGOR  
PROPOSED ANNUAL BUDGET  
FY 2020-21

**78 GENERAL DEBT SERVICE**

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Actual YTD	Projected FYE	Proposed Budget FY 2020-21
500-0900 ADMINISTRATIVE FEES	350	325	473	1,000	426	1,000	1,000
500-0901 PRINCIPAL PAYMENT ON 2003 CO	80,000	85,000	85,000	95,000	-	95,000	100,000
500-0902 INTEREST PAYMENT ON 2003 CO	15,879	13,961	17,325	14,650	7,140	14,650	11,296
500-0905 LEASE PAYMENT-JOHN DEERE	11,091	11,091	11,081	11,091	11,101	11,101	-
500-0907 ASPHALT ZIPPER LEASE -PRIN	21,452	22,159		-		-	-
500-0906 ASPHALT ZIPPER LEASE -INT	1,346	651		-		-	-
500-0908 PRIN-FIRE TRUCK	52,945	54,906	56,939	42,319	42,319	42,319	43,886
500-0909 INT-FIRE TRUCK	14,546	12,584	10,551	8,441	8,441	8,441	6,873
500-0911 PRINCIPAL PAYMENT ON 2016 CO	-	145,000	175,000	200,000	-	200,000	205,000
500-0912 INTEREST PAYMENT ON 2016 CO	385,552	243,255	237,280	230,280	115,140	230,280	220,280
500-0913 PRINCIPAL PAYMENT ON 2017 CO-GEN	60,000	40,000	40,000	45,000	-	45,000	45,000
500-0914 INTEREST PAYMENT ON 2017 CO-GEN	25,256	40,087	38,488	36,888	18,444	36,888	35,088
500-0915 PRINCIPAL PAYMENT ON 2018A CO		-	85,000	85,000	-	85,000	85,000
500-0916 INTEREST PAYMENT ON 2018A CO		-	61,570	64,863	32,431	64,863	63,163
	<u>668,417</u>	<u>669,020</u>	<u>818,708</u>	<u>834,532</u>	<u>235,443</u>	<u>834,542</u>	<u>816,586</u>

**CITY OF MCGREGOR, TEXAS**  
**FY 2020-21 ANNUAL BUDGET SUMMARY**  
**DEBT SERVICE FUND (FUNDS 71,72,74,78,82,84,85)**

	ACTUAL 2018-19	BUDGET 2019-20	YTD	BUDGET 2020-21
<b>REVENUES</b>				
TRANSFERS IN - WATER	353,406	319,230	194,041	330,686
TRANSFERS IN - WASTE WATER	588,294	512,855	327,676	520,186
TRANSFERS IN - GENERAL FUND	102,371	-	-	-
I & S DELINQUENT	15,503	9,000	8,149	8,000
I & S PENALTY & INTEREST	6,942	7,000	6,446	7,000
I & S CURRENT	694,813	817,837	791,204	800,252
OTHER INCOME	1	1,070	2,293	1,334
<b>TOTAL REVENUES</b>	<b>1,761,330</b>	<b>1,666,992</b>	<b>1,329,809</b>	<b>1,667,458</b>
<b>EXPENDITURES</b>				
PRINCIPAL ON 1995 GO	9,000	9,000	9,000	9,000
INTEREST ON 1995 GO	10,896	11,261	5,338	10,789
PRINCIPAL ON 2003 BONDS	85,000	95,000		100,000
INTEREST ON 2003 BONDS	17,325	14,650	7,140	11,296
PRINCIPAL ON 2004 BONDS	99,065	-	-	-
INTEREST ON 2004 BONDS	4,675	-	-	-
PRINCIPAL ON 2010 CO	165,000	170,000		175,000
INTEREST ON 2010 CO	100,344	93,744	46,872	86,944
PRINCIPAL ON 2013 CO	70,000	75,000		75,000
INTEREST ON 2013 CO	17,312	15,374	7,687	13,296
PRINCIPAL ON 2014 CO	185,000	185,000		190,000
INTEREST ON 2014 CO	64,550	60,850	30,425	57,150
LEASE PAYMENT-JOHN DEERE	11,081	11,091	11,101	-
FIRE TRUCK PRIN	56,939	42,319	42,319	43,886
FIRE TRUCK INTEREST	10,551	8,441	8,441	6,873
PRINCIPAL ON 2016 CO	175,000	200,000		205,000
INTEREST ON 2016 CO	237,280	230,280	115,140	220,280
PRINCIPAL ON 2017 CO	100,000	105,000		105,000
INTEREST ON 2017 CO	87,938	86,338	43,168	82,138
PRINCIPAL ON 2018 CO		35,000		60,000
INTEREST ON 2018 CO	102,113	67,081	33,541	65,944
PRINCIPALINTEREST ON 2018A CO	146,570	149,863	32,431	148,163
<b>ADMINISTRATIVE FEES</b>	<b>1,261</b>	<b>1,700</b>	<b>864</b>	<b>1,700</b>
<b>TOTAL EXPENDITURES</b>	<b>1,756,899</b>	<b>1,666,992</b>	<b>393,467</b>	<b>1,667,458</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>	<b>4,430</b>	<b>-</b>	<b>936,342</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 4,430</b>	<b>\$ -</b>	<b>\$ 936,342</b>	<b>\$ 0</b>



# APPENDIX



The Annual Budget contains specialized and/or technical terminology, along with acronyms, that are unique to public finance and budgeting. To assist the reader in understanding the Annual Budget document, a glossary of terms is provided.

<b>A.D.A.</b>	Americans with Disabilities Act
<b>Account Classification</b>	A basis for distinguishing types of expenditures. The five major classifications used by the City of McGregor are personnel, services (01xx), supplies/materials (02xx), and maintenance (03xx-04xx), street maintenance (05xx), other (06xx), contracted services (07xx), administrative services (08xx), debt service (09xx) and capital outlay (1xxx).
<b>Accretion</b>	In portfolio accounting, a straight line accumulation of capital gains on a discount bond in anticipation of receipt of par at maturity.
<b>Accrual Basis</b>	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.
<b>Ad Valorem Tax</b>	Also referred to as property tax, this is the charge levied on all real, personal, and mixed property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.
<b>Amortization</b>	The repayment of a loan by installment.
<b>Annual Budget</b>	The total budget as approved by the City Council, as revised.
<b>Appropriation</b>	A legal authorization made by the City Council which permits City officials to incur obligations against and to make expenditures of governmental resources.
<b>Assessed Property Valuation</b>	A value established by the McLennan County Appraisal District which approximates market value of real or personal property.
<b>Balanced Budget</b>	A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal or less than the proposed revenues plus resources on hand at the beginning of the fiscal year.
<b>Bond Proceeds</b>	The proceeds from the sale of bonds, notes, and other obligations issued by the City, and reserves and funds maintained by the City for debt service.
<b>Bond</b>	A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation (G.O.) and revenue bonds. These are most frequently used for

	construction for large capital projects, such as buildings, streets, and water and sewer lines.
<b>Book Value</b>	The original acquisition cost of an investment plus or minus the accrued amortization or accretion.
<b>Budget Document</b>	The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.
<b>Budget Highlights</b>	Significant changes in expenditures or programs within a fund, department or division.
<b>Budget Summary</b>	Provides a listing of revenues, expenditures, and available resources for all funds.
<b>Budget</b>	A financial plan for a specified period of time (fiscal year) that matches planned revenues with appropriations. The "preliminary" budget designates the financial plan initially developed by departments and presented by the City Manager to the Council for approval. The "adopted budget" is the plan as modified and finally approved by that body. The "approved" budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year. The budget process in every Texas city must comply with the requirements of the Texas Local Government Code. See description of Budget Compliance in the Financial Policies section of this document.
<b>Budgetary Control</b>	The control or management of a governmental or enterprise fund in accordance with approved budget to keep expenditures within the limitations of available appropriations and revenues.
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>Capital Outlay</b>	Expenditures for equipment, vehicles, or machinery, and other improvements that result in the acquisition of assets with an estimated useful life of more than one year, a unit cost of \$5,000 or more, and capable of being identified as an individual unit of property.
<b>CD</b>	Certificate of Deposit
<b>Certificates of Obligation (C.O.)</b>	Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These instruments are backed by the full faith and credit of the issuing government and are financed through property tax revenues.
<b>Certified Property Values</b>	To be in compliance with the Property Tax Code, the chief appraiser certifies the approved appraisal roll to each taxing unit on or before July 25.
<b>CIP</b>	Capital Improvements Program

<b>CO</b>	Certificate of Obligation
<b>Crack Seal</b>	An intermediate street maintenance repair technique.
<b>Debt Service Fund</b>	A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.
<b>Deficit</b>	An excess of liabilities over assets, of losses over profits, or of expenditure over income.
<b>Delinquent Taxes</b>	Real or personal property taxes that remain unpaid on and after February 1st of each year, and upon which penalties and interest are assessed.
<b>Department</b>	<b>A major administrative segment responsible for management of operating Divisions that provides services within a functional area.</b>
<b>Depreciation</b>	The decrease in value of fixed assets due to use and the passage of time. That portion of the cost of a fixed asset is charged as an expense during a particular period. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.
<b>EDC</b>	Economic Development Corporation
<b>Effective Tax Rate</b>	The prior year's taxes divided by the current year's taxable values of properties that were on the tax roll in both years. Excludes taxes on properties no longer in the taxing unit and the current taxable value of new properties.
<b>EMS</b>	Emergency Medical Services
<b>Encumbrances</b>	Commitments for the expenditure of monies.
<b>Enterprise Fund</b>	A fund established to account for operations that are financed and operated in a manner similar to private business. The rate schedules are established to insure that revenues are adequate to meet all necessary expenditures. The Water, Sewer, Airport and Racheal Arms Apartments are enterprise funds in the City of McGregor.
<b>Estimated Revenue</b>	A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.
<b>Expenditure</b>	Resources spent by governmental funds in accordance with budgeted appropriations on assets or goods and services obtained.

<b>Expense</b>	Resources spent by enterprise funds in accordance with budgeted appropriations on assets or goods and services obtained.
<b>FASB</b>	Financial Accounting Standards Board
<b>FBO</b>	Fixed Base Operator
<b>FCC</b>	Federal Communications Commission
<b>Fines &amp; Forfeitures</b>	Monies imposed as penalty for an offense and collected as revenue by the municipal court for the city.
<b>Fiscal Year</b>	A consecutive 12-month period that signifies the beginning and ending dates for recording financial transactions. The City of McGregor's fiscal year begins October 1 and ends September 30 of the following calendar year. This is also called the budget year.
<b>FLSA</b>	Federal Labor Standards Act
<b>FTE</b>	Full Time Employee
<b>Fund Balance</b>	The excess of current assets over current liabilities, representing the cumulative effect of revenues and other financing sources over expenditures and other financing uses.
<b>Fund</b>	An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts. In the budget process, a formal Annual Budget is adopted for the General Fund, General Debt Service Fund, Water Fund, Wastewater Fund, Airport Fund, Rachael Arms Apartments Fund, Hotel/Motel Tax Fund, and Cemetery Fund.
<b>Funds</b>	Public funds in the custody of the City that the City has the authority to invest.
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB 34</b>	Pronouncement of the Government Accounting Standards Board (GASB) that establishes financial reporting standards for state and local governments in presenting information about a government's major funds to aid in measuring the operating results of these funds in the interest of accountability to citizens and stakeholders.



<b>GASB</b>	Government Accounting Standards Board. The agency of the Financial Accounting Foundation that promulgates standards for accounting and financial reporting by governmental entities.
<b>General Fund</b>	The largest governmental fund within the City, the General Fund accounts for the majority of the non-enterprise financial resources of the government. General Fund revenues include property taxes, sales taxes, licenses and permits, service charges, and other type of revenue. This fund includes most of the basic operating functions such as police protection, municipal court, finance, planning and inspection, public works, parks/recreation, and general administration.
<b>General Obligation (G.O.) Bonds</b>	Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues. In Texas, G.O. Bonds must be authorized by public referendum.
<b>GF</b>	General Fund
<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Geographic Information System
<b>GO</b>	General Obligation (bond)
<b>Governmental Funds</b>	Funds that are maintained on a modified accrual basis with an emphasis on when cash is expended or obligated and revenues are recorded when measurable and available. Refers to the General Fund, all Special Revenue Funds and the Debt Service Fund.
<b>GPM</b>	Gallons Per Minute
<b>HIPAA</b>	Health Insurance Portability & Accountability Act
<b>HR</b>	Human Resources
<b>HVAC</b>	Heating Vent Air Conditioning
<b>I/I</b>	Inflow & Infiltration
<b>Infrastructure</b>	General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems.
<b>Intangible Asset</b>	A legal claim to some future benefit, typically a claim to future cash. Goodwill, intellectual property, patents, copyrights and trademarks are examples of intangible assets.

<b>Investment Pool</b>	An entity created under code to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives are (in order of priority) preservation and safety of principal, liquidity, and yield.
<b>IT</b>	Information Technology
<b>L.E.O.S.E.</b>	Law Enforcement Officers Standard Education
<b>LAN</b>	Local Area Network
<b>Levy</b>	To impose or collect by legal authority.
<b>Long Term Debt</b>	Debt with a maturity of more than one year after the date of issuance.
<b>Mandates or Mandated Expenses</b>	Any expense relating to an authoritative command or instruction. Refers to the federal and state mandates governing municipalities, such as regulations establishing testing for water quality.
<b>Market Value</b>	The current face or par value of an investment multiplied by the net selling price of the security as quoted by a recognized market-pricing source quoted on the valuation date.
<b>MG</b>	Million Gallons
<b>MGD</b>	Million Gallons per Day
<b>Modified Accrual Basis</b>	The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis, revenues are recognized when they become both "measurable" and "available to finance expenditures within the current period". Expenditures are recognized when the related liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the note to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.
<b>NCIC/TCIC</b>	National Crime Information Center/Texas Crime Information Center
<b>Net Current Assets</b>	The difference between current assets and current liabilities, also known as working capital.

<b>Net Debt</b>	General Obligation Debt net of debt service fund balance and self-supporting debt.
<b>Net Taxable Value</b>	The total assessed value of all property within the city that is available for taxation minus property eligible for tax exemption.
<b>OPEB</b>	Other Post-Employment Benefits.
<b>Operating Budget</b>	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. The use of an annual operating budget is required by State law.
<b>Ordinance</b>	A statute or regulation especially enacted by a city government.
<b>Overlapping Debt</b>	The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government.
<b>P + Z</b>	Planning + Zoning
<b>Personnel Services</b>	Costs relating to compensating employees, including salaries, wages, insurance, payroll taxes, and retirement contributions.
<b>Property Tax</b>	Also called ad valorem tax, this is the charge levied on all real, personal, and mixed property according to the property's valuation and the tax rate, in compliance with the State Property Tax Code.
<b>Proprietary Fund</b>	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
<b>Reserve</b>	An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.
<b>Resolution</b>	A formal statement of a decision, determination or course of action placed before a city council and adopted.
<b>Revenue Bonds</b>	Legal debt instruments that finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, revenue bonds may or may not be authorized by public referenda.

<b>Revenues</b>	Funds received by the government as income, including tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants and interest income.
<b>SCADA</b>	Supervisory Control and Data Acquisition
<b>SCBA</b>	Self Contained Breathing Apparatus
<b>Seal Coat</b>	Asphalt restoration and maintenance technique used to recondition city streets and thoroughfares.
<b>Special Revenue Fund</b>	A separate fund that accounts for resources legally restricted to expenditures for specific operational purposes. The Hotel/Motel Tax Fund or the Court Technology Fund would be examples of a special revenue fund.
<b>Tax Rate</b>	The amount of tax levied for each \$100 of assessed value for real, personal, or mixed property. The rate is set each year by the City Council of the City of McGregor, Texas.
<b>Taxes</b>	<b>A sum of money</b> levied on sales, real, personal and mixed property by a government for its support or for specific services.
<b>TIF</b>	Tax Increment Financing.
<b>Unencumbered Balance.</b>	The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purchases.
<b>Working Capital</b>	Current assets less current liabilities. The term is used to indicate unencumbered fund balances in Enterprise Funds.

**City of McGregor**  
**RECAP OF ALL DEBT**  
**FYE 9/30/21**

	GENERAL DEBT SERVICE			BANK NOTES		TOTAL ENT FD DEBT OBLIGATION		TOTAL	
				FNB					
				JD ROLLER	FIRE TRK				
	Principal	Interest	Total	(STREETS)	(FIRE)	Total	(AIRPORT)	Principal	Interest
2021	435,000	329,826	764,826	50760	50760	50,760	34,019	569,000	281,172
2022	455,000	312,546	767,546	50760	50760	50,760	34,019	590,000	261,546
2023	475,000	294,390	769,390	50760	50760	50,760		635,000	241,144
2024	490,000	275,530	765,530	50760	50760	50,760		666,000	219,251
2025	520,000	254,230	774,230					692,000	196,244
2026	545,000	231,368	776,368					707,000	172,322
2027	565,000	214,468	779,468					638,000	147,861
2028	580,000	197,518	777,518					669,000	125,903
2029	595,000	180,118	775,118					669,000	102,611
2030	615,000	162,118	777,118					470,000	78,513
2031	635,000	143,505	778,505					221,000	60,218
2032	655,000	123,030	778,030					227,000	52,320
2033	670,000	101,930	771,930					238,000	44,201
2034	695,000	80,330	775,330					249,000	35,686
2035	715,000	57,405	772,405					260,000	26,775
2036	650,000	33,300	683,300					245,000	18,019
2037	135,000	11,000	146,000					140,000	9,619
2038	140,000	5,600	145,600					145,000	4,894
	9,570,000	3,008,209	12,578,209	-	203,039	203,039	68,038	8,030,000	2,078,298
									10,108,298
									22,957,584



## **BOARDS AND COMMISSIONS**

### **McGregor Economic Development Corporation**

Frank Leos  
John Hudson  
Anthony Ocampo  
Brandon Young

Ottis Foster  
Kevin Houchin  
Andrew Henderson, Sr.

### **Planning and Zoning Board**

Bonnie Mullens  
David Lillard  
Donnell Pollard  
Danny Benitez

Pat Richardson  
Joe Franks  
Wes Byas

### **Zoning Board of Adjustments**

Jeff Burgess  
Ella Kelley  
Gene Taylor  
Chad Saylor (Alt)

Vacant  
Dylan Gee  
Vacant (Alt)

### **Building and Standards Commission**

Mike Buchanan  
William Denton  
Don Bohne  
Erik Benitez (Alt)

Bernice Danforth  
Linda Thomas  
George Ehgotz (Alt)

### **Joint Airport Zoning Board**

Chad Ainsworth (McGregor)  
Alice Rodriguez (Waco)  
Kyle Paschall (McGregor)

Malcolm Duncan (Waco)  
Johnny Mankin (McGregor/Waco)

### **Board of Adjustments for the Airport Zoning Board**

Tony Fox (McGregor)  
Alice Rodriguez (Waco)  
Vacancy (Chair)

Kevin Houchin (McGregor)  
Jim Bush (Waco)

### **Administrative Agency for the Joint Airport**

Kevin Evans (McGregor)  
Clint Peters (Waco)

Mike Olson (McGregor)  
Dale A. Fisseler (Waco)

## Historic Commission

Marcie Paschall  
Joe Diaz  
Dinah Mills

Watson Arnold  
Geneva Watley