

City of McLendon-Chisholm
 FY 2020-2021
 Proposed Budget

This budget will raise more total property taxes than last year's budget by \$56,835 which is a 8.9 percent increase from last year's budget and of that amount \$45,355 is tax revenue to be raised from new property added to the tax roll this year.

The members of the City Council voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparisons

	Fiscal Year 2019-20	Fiscal Year 2020-21
Proposed Property Tax Rate	0.150000/\$100	0.150000/\$100
No-New Revenue Rate	0.142383/\$100	0.146532/\$100
Voter-Approval Rate	0.119744/\$100	0.156459/\$100
No-New Revenue Maintenance & Operations Rate	0.096534/\$100	0.136885/\$100
Debt Rate	0.024560/\$100	0.031679/\$100

The total debt obligation secured by property taxes for the City of McLendon-Chisholm, inclusive of Principal and Interest and net of Early Redemption Escrow, is \$ 1,953,624.

**City of McLendon-Chisholm
 Combined Funds Proposed Budget
 For the year to end September 30, 2021**

	General Fund	Interest and Sinking Fund	Utility Fund	Combined Funds
Revenues				
Franchise Income	195,000	147,552		342,552
Development Income	15,000			15,000
Building Permit Income	696,127			696,127
Interest Income	25,000	6,900	6,000	37,900
Septic Inspection Income	11,000			11,000
Health Permit Income	1,200			1,200
Sales Tax Revenue	341,608			341,608
Donations	500			500
Ad Valorem Tax Income	551,083			551,083
Miscellaneous Income	1,390			1,390
Tax Certification				-
Grants				-
Sewer Utilities			305,780	305,780
Sewer Tap Fee Revenue	-		130,800	130,800
Transfer From Fire Capital Fund	4,025,000			4,025,000
Total Revenues	\$ 5,862,908	\$ 154,452	\$ 442,580	\$ 6,459,940
Expenditures				
Operating - General	250,785			250,785
Operating - Sewer Utility			380,943	380,943
Public Safety	551,449			551,449
Occupancy	79,809			79,809
General & Administrative	538,375			538,375
Debt Service		146,312		146,312
Capital	4,080,000			4,080,000
Total Expenditures	\$ 5,500,418	\$ 146,312	\$ 380,943	\$ 6,027,673
Surplus / (Deficit)	\$ 362,490	\$ 8,140	\$ 61,637	\$ 432,267

City of McLendon-Chisholm
General Fund Proposed Budget Detail
For the year to end September 30, 2021

	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2020 Adopted Budget	FY 2021 Proposed Budget
Revenues					
302 · Franchise Income	\$ 159,915	\$ 185,966	\$ 193,865	\$ 187,000	\$ 195,000
303 · Development Income	96,610	16,099	72,570	15,000	15,000
304 · Building Permit Income	570,038	509,929	824,591	330,000	696,127
305 Municipal Court Income	2,118	2,183	-	1,800	500
306 · Interest Income	10,446	18,418	22,663	18,500	25,000
307 · Sign Permit Income	-	100	-	100	-
308 · Septic Fees	19,900	7,900	16,825	7,800	11,000
309 Food Enforcement	900	1,050	1,200	1,250	1,200
310 · Sales Tax Revenue	206,341	218,228	352,811	205,750	341,608
311 · PID Admin Expense Reimbursement	150	690	-	-	
313 · Donations	210	3,609	836	600	500
314 · Copies Public Inf. Income	203	133	-	130	100
315 · Miscellaneous Income	69,928	-			
317 · Ad Valorem Tax	346,822	394,882	596,156	537,708	551,083
318 · Tax Certifications	8	83	74	75	
320 - NSF Fee Revenue	8	-		-	
321 · Credit Card Fee Revenue	1,529	738	1,160	550	790
Transfer from Fire Capital Fund					4,025,000
Total Revenue	\$ 1,485,124	\$ 1,360,008	\$ 2,082,751	\$ 1,306,263	\$ 5,862,908
Expenditures					
Operating Expenditures					
401 · Municipal Court	\$ 1,515	\$ 7	\$ -	\$ 50	\$ 1,000
402 · Election Expense	8,580	12,069	-	12,250	25,000
410 · Building Inspections	117,752	126,973	198,131	117,742	167,264
411 · Environment Regulation Expense	9,905	8,115	8,222	6,255	5,375
414 · Animal Control	-		3,181	18,000	19,196
415 · Section 380 Grant Program	1,931	3,763	11,944	3,800	7,800
416 · Bad Debt	20,620		-	-	
418 · Membership Fees	3,840	1,556	1,662	1,575	2,000
422 · Public Notice Expense	3,463	13,008	15,622	9,150	11,750
423 · Community Functions	1,781	1,081	7,290	500	1,000
426 · Appraisal District Collection	5,883	6,366	6,902	5,000	7,500
429 · Street Lights					2,900
430 · Public Safety	185,396	254,230	406,173	306,555	551,449

City of McLendon-Chisholm
General Fund Proposed Budget Detail
For the year to end September 30, 2021

	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2020 Adopted Budget	FY 2021 Proposed Budget
Total 400 Operating Expenditures	\$ 360,666	\$ 427,168	\$ 659,127	\$ 480,877	\$ 802,234
Occupancy Expenditures					
502 · Electricity	\$ 3,712	\$ 2,787	\$ 2,623	\$ 2,700	\$ 2,900
506 · Water	8,892	6,394	7,277	4,000	10,239
510 · Propane Gas	-		788	788	870
512 · Trash Pickup				1,344	
514 · Building Maint/Improvements	6,592	15,065	10,994	12,200	12,000
516 · Lawn Maintenance	8,829	8,412	8,220	8,500	8,000
518 · Janitorial	4,281	40	-	-	
520 · Telephone & Internet	7,444	5,874	8,241	6,900	8,300
522 · Website Expense	1,826	1,278	1,258	1,000	2,500
522.1 · Website Design/Redesign					10,000
522.2 · Audio/Video Chamber Updates					25,000
Total 500 Occupancy Expenditures	\$ 41,576	\$ 39,849	\$ 39,401	\$ 37,432	\$ 79,809
General & Administrative Expenditures					
603 · Citizen Recognition	-			-	-
604 · Municipal Manuals, Books & Maps	1,022	70	346	250	500
606 · Employee Costs					
60601-Salaries and Wages	159,171	139,483	157,602	181,368	199,504
60609-Payroll Taxes	12,176	10,670	12,057	13,875	15,262
60609-Payroll Processing and Misc Exp	249	958	666	-	-
60612-Retirement Plan Costs	7,383	(20,000)	3,867	5,505	11,481
60613-Health Insurance Expense	28,391	11,923	21,325	21,707	33,159
60622-Workers Comp Insurance					898
618 · Liability Insurance	9,896	5,872	5,292	7,517	5,821
619 · Software Subscriptions	7,757	18,843	9,739	19,000	12,000
621 · IT Support	2,880	6,125	8,425	5,500	7,000
622 · Office Supplies - City Hall	3,195	3,353	2,738	3,000	3,500
623 · Office Equipment	2,655	3,027	3,110	2,600	8,900
624 · Office Equip Maintenance	5,614	4,874	4,265	1,500	4,500
625 · Printed Materials	2,192	2,111	2,773	1,700	2,000
626 · Postage-City Hall	3,485	3,512	1,081	1,410	1,500
627 · County Plat Expense	150		-	-	
628 · Bank Fees	1,600	1,578	1,607	1,500	2,000

City of McLendon-Chisholm
General Fund Proposed Budget Detail
For the year to end September 30, 2021

	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2020 Adopted Budget	FY 2021 Proposed Budget
630 · Legal & Professional					
63001-Accounting & Payroll services	63,974	60,234	53,225	52,514	60,000
63002 - Financial Audit	8,800	9,500	15,000	15,000	16,000
63003 - Legal	116,007	41,160	32,912	40,000	40,000
63005 - City Planner	41,157	51,952	26,350	45,000	25,000
63005.1 - Comprehensive Plan					25,000
63008 - Financial Consulting	-	28,883	26,000	26,000	26,000
63009 - Engineering			15,000	15,000	25,000
633 · Penalties & Fees	-	36		-	
645 · Transcription Services	1,238	3,104		-	
646 · Mileage Expense	950	832	500	500	750
647 · Council Meetings & Development	1,369	1,072	650	650	800
648 · Training	6,377	8,957	2,187	6,750	7,000
649 · Expense Account - City Administrator	-			-	
650 · Expense Account - Mayor	-			-	
652 · Staff Appreciation	29	760	650	850	800
655 · Code of Ordinance	1,375	1,000	3,360	3,500	4,000
699 · Miscellaneous Expense	98	246	37		
Total G & A Expenditures	\$ 489,190	\$ 400,132	\$ 410,764	\$ 472,196	\$ 538,375
700 · Capital Expenditures - Public Safety	\$ 250,341	\$ 86,502	\$ 21,700	\$ 15,000	\$ 4,025,000
700 · Capital Expenditures - Operating	\$ 17,167	\$ 33,224	\$ 35,000	\$ 35,000	\$ 55,000
Total Capital Expenditures	\$ 267,508	\$ 119,726	\$ 56,700	\$ 50,000	\$ 4,080,000
Total Expenditures	\$ 1,158,941	\$ 986,875	\$ 1,165,992	\$ 1,040,505	\$ 5,500,418
Surplus/(Deficit)	\$ 326,184	\$ 373,133	\$ 916,759	\$ 265,758	\$ 362,490

City of McLendon-Chisholm
Interest and Sinking Fund Proposed Budget Detail
For the year to end September 30, 2021

	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2020 Adopted Budget	FY 2021 Proposed Budget
Revenue					
Ad Valorem Tax					
317 · Ad Valorem Tax	\$ 236,763	257,215	\$ 117,196	\$ 107,427	\$ 147,552
306 · Interest Income	1,898	2,359	8,899	3,250	\$ 6,900
Transfer from Excess Bond Proceeds	62,532				
Transfer From Interest & Sinking Surplus	33,714		24,631	\$ 30,968	
Total Revenue and Transfers In	\$ 334,907	\$ 259,574	\$ 150,726	\$ 141,645	\$ 154,452
Expenditures					
628 · Bank Fees Expense		4,350	\$ 2,850		\$ 2,850
660 · Bond Interest Expense	\$ 61,344	59,862	\$ 57,876	\$ 58,113	\$ 56,312
802 · Bond Cost Amortization	2,912		-	\$ 2,912	
803 · Bond Premium Amortization	(10,107)	(9,942)		\$ (9,381)	
Transfer To Bond Principal	85,000		90,000	\$ 90,000	\$ 90,000
Transfer to Early Redemption Sinking Fund	189,934			\$ -	
Total Expenditures and Transfers Out	\$ 329,083	\$ 54,270	\$ 147,876	\$ 141,644	\$ 146,312
Surplus/(Deficit)	\$ 5,824	\$ 205,304	\$ 2,850	\$ 0	\$ 8,140

**City of McLendon-Chisholm
Utility Fund Proposed Budget Detail
For the year to end September 30, 2021**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2020 Adopted Budget	FY 2021 Proposed Budget
Revenue					
306 · Interest Income	\$ 5,522	\$ 9,259	\$ 6,745	\$ 9,750	\$ 6,000
Sewer Utility Revenue					
32200 · Sewer Usage Fees	159,079	209,436	250,000	228,360	306,625
32201 · Sewer Tap Fees	219,000	237,000	372,000	72,000	327,000
32204 · Sewer Deposit Refunds	(1,720)	(1,028)	(758)	(1,100)	(845)
Transfer from Utility Fund Surplus		-	-	49,554	
Total Revenue	\$ 381,881	\$ 454,667	\$ 627,987	\$ 358,564	\$ 638,780
Expenditures					
Operation & Maintenance Expenditures					
Sewer Operation & Maintenance					
41304 · O&M Agreement	48,892	61,804	\$ 40,000	\$ 33,570	\$ 46,000
41305 · O&M Maintenance			13,500	36,000	15,500
41308 · Electricity			108		150
41310 · Sewer Treatment	93,886	160,241	187,044	231,794	304,000
41312 · Tap Fee Developer Rebate	131,400	142,200	223,200	43,200	196,200
Total Operations Expenditures	\$ 274,178	\$ 364,245	\$ 463,852	\$ 344,564	\$ 561,850
600 · General & Administrative Exp	\$ 16,733	\$ 10,681	\$ 68,675	\$ 14,000	\$ 15,293
Total Expenditures	\$ 290,911	\$ 374,926	\$ 532,527	\$ 358,564	\$ 577,143
Surplus/(Deficit)	\$ 90,970	\$ 79,742	\$ 95,460	\$ -	\$ 61,637

**City of McLendon-Chisholm
Public Safety Department Supporting Detail
General Fund Budget Line Item 430**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2020 Adopted Budget	FY 2021 Proposed Budget
Revenue					
313 · Donations		\$ 56,908	\$ 765	\$ -	\$ -
316 · County Contract		67,500	77,500	67,500	77,500
319 · Grants		245,582	252,000	252,000	117,600
Transfer from General Fund	\$ 185,396	\$ 254,230	384,473	\$ 306,555	551,449
Total Revenue	\$ 185,396	\$ 624,220	\$ 714,738	\$ 626,055	\$ 746,549
Expenditures					
Operating Expenditures					
40102 · Municipal Court		\$ 39			
43001 · Liability Insurance		5,220	7,730	7,730	7,962
43002 · Fuel		9,524	10,360	10,000	10,000
43003 · Maintenance & Repair - Vehicles		17,051	23,205	8,000	20,000
43004 · Station Maintenance and Operations	1,489	5,751	14,843	12,000	12,000
43005 · Gear and Supplies	33,444	29,542	27,029	23,000	23,000
43006 · Compliance		35	5,479	6,000	6,000
43007 · Radio Maintenance Contract		11,447	12,000	12,000	17,249
43008 · Dispatch		10,000	10,000	10,000	10,000
43009 · Training	1,270	7,840	5,563	10,000	10,000
43010 · Software		308	115		115
43030 · EMS	5,850	2,980	4,929	3,000	3,780
43035 · Street Lights	2,941	2,891	2,874	2,900	-
Total 400 Operating Expenditures	\$ 44,994	\$ 102,628	\$ 124,127	\$ 104,630	\$ 120,106
500 · Occupancy Expenditures					
502 · Electricity		\$ 3,895	\$ 3,221		\$ 3,500
506 · Water		331	466		500
512 · Trash		913	223		
516 · Lawn Maintenance		900	120		
518 · Janitorial		252			
520 · Telephone & Internet		1,673	2,386		2,500
Total 500 Occupancy Expenditures		\$ 7,964	\$ 6,416		\$ 6,500
General & Administrative Expenditures					
60502 · Volunteer Fire Dept Contract	\$ 94,652	\$ -	\$ -	\$ -	\$ -
60601 · Salaries and Wages	30,531	400,805	467,155	425,769	471,678
60609 · Payroll Tax Expense	2,336	34,025	34,725	32,571	35,515
60612 · Retirement Plan Contributions	1,527	32,939	12,358	11,306	22,045

**City of McLendon-Chisholm
Public Safety Department Supporting Detail
General Fund Budget Line Item 430**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2020 Adopted Budget	FY 2021 Proposed Budget
60613 · Health Insurance Expense	5,380	32,029	48,203	38,298	62,318
60622 · Workers Comp Insurance		8,767	17,885	13,481	23,835
619 · Software Subscriptions		2,653	1,123		1,476
622 · Office Supplies		39			
623 · Office Equipment		162			
652 · Staff Appreciation		1,268	463		800
626 · Postage		14			
628 · Bank Fees		4			
699 · Miscellaneous Expenses			7		
602806 · Intrerest Expense	5,976		2,276		2,276
63005 · City Planner		924			
Total G & A Expenditures	\$ 140,402	\$ 513,628	\$ 584,195	\$ 521,425	\$ 619,943
Total Expenditures	\$ 185,396	\$ 624,220	\$ 714,738	\$ 626,055	\$ 746,549
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -