



Annual Budget

Fiscal Year
October 1, 2021 through September 30, 2022

Lou Irvin
Mayor

Bob Thorne
Mayor Pro Tem

Mike Carter
Councilmember

Martha Campbell
Councilmember

Jessie Ayers
Councilmember

Duane Grissett
Councilmember

Keith Whitfield
City Manager

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September 9, 2021

Honorable Mayor, City Council and Citizens of Daingerfield:

The following pages will show you the adopted budget for the 2021-2022 fiscal year. The financial state of the City of Daingerfield is very stable and the adopted tax rate for the fiscal year of 2021-2022 is .494974 which is lower than the previous year that keeps in mind the financial ability of the citizens.

With this being my first budget year for the City of Daingerfield, I really appreciate the Financial Officer, Mrs. Edmonson for continuing to do a good job of overseeing the budget process. The city reserves are in good shape.

The entire city organization is going through changes, whether it is personnel, equipment or training. There are several projects that will be taking place around the city during the 2021-2022 fiscal budget year.

Departmental Overviews

Police Department

Our Police Department is active and involved with community events. They strive to provide protection and safety to citizens. Seek to stay on top of needed training, equipment and vehicles. Have an attitude of continuance of improvement in every area of job.

Library

The Library continues to operate with a servant's attitude supplying assistance to every patron in whatever way possible to make their visit to the library a memorable experience. The Library patron average for the last 5 months has been 433. The Library did not sponsor the summer program due to the lack of time to prepare resulting from COVID.

Animal Shelter

Animal Shelter has been operating very efficiently by dedicated employees that are willing to continue the improvement of services to be offered to community. Had a total of 53 intakes (cats, dogs) January to August. Will be implementing and amending ordinances that will hold pet owners more accountable for actions of pets.



Fire Department

Fire Department continues to serve the community in every way. The department continues to seek funding for equipment that is needed, so that every fire fighter is trained and knows what is expected when on call.

Public Works

Public Works Department has been going through a transition with new management. With such a small workforce adjustments have to be made from day to day. Guys are doing a good job on responding to different leadership on what expectancies are, how time should be managed and projects should be handled. Have more hurdles to overcome, but feel with time, this too shall pass.

Administration

The transition into this position has been easy because of the staff that is in the office. Their experience and knowledge of procedures and problems has allowed me to focus on certain issue/problems that needed attention. The challenge in the next year will be to overcome the knowledge and experience that the city will lose when Heide and Cynthia retire. Without a doubt they will help the city to overcome.

Legislative

With the leadership of the Mayor and City Council, the City of Daingerfield is showing interest in moving the city forward by investing in various infrastructure projects. Feel that the Mayor and Council will continue to strive to make decisions on development and growth with the city's best interest in mind.

In my short tenure, I feel that Mayor and Council has the city's best interest in mind and will continue to make decisions that will move the City of Daingerfield forward. I thank you all for allowing me to serve and show your trust in the decisions that have been made.

Sincerely,

Keith Whitfield
City Manager

ORGANIZATION

Principal Officials

Elected Officials

Lou Irvin.....	Mayor
Bob Thorne.....	Mayor Pro Tem
Mike Carter.....	Councilmember
Duane Grissett.....	Councilmember
Martha Campbell.....	Councilmember
Jessie Ayers.....	Councilmember

Appointed Officials

Keith Whitfield.....	City Manager
Jimmy Cornelius.....	Fire Chief
Tracey Climer	Chief of Police
Heide Edmonson.....	City Secretary
James Parker.....	City Attorney
Jennifer Easley.....	Municipal Court Judge

FINANCIAL POLICIES

FINANCIAL MANAGEMENT PLAN

Revenues

- 1) All revenues will be projected on a per-month average. This will give a ceiling over which no expenditures may exceed, within certain exceptions.
- 2) All revenues will be deposited, when received, to interest-bearing accounts (including checking accounts).
- 3) Debt service and loan requirements will continue to be invested in interest-bearing accounts with maturity dates coinciding with debt service requirements.

Expenditures

- 1) All expenditures will be projected on a per-month average to develop a purchasing ceiling.
- 2) Purchases of more than \$100.00 will continue to require a purchase order.
- 3) Focus will be made on planned and long-range purchasing requirements.

General

- 1) Monthly summaries of financial activity will be provided to the City Council.
- 2) Quarterly updates will also be provided, with quarterly budget revisions whenever the Council deems necessary.
- 3) Any significant demand on a budget category will be brought to the City Council for study and reallocation by vote of Council, duly recorded in the City minutes.
- 4) The printout of City financial activity will continue to be available for public inspection.

CITY OF DAINGERFIELD, TEXAS INVESTMENT POLICY

I. POLICY STATEMENT

It is the policy of the City that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the City and conforming to all state and local statutes governing the investment of public funds, including but not by way of limitation, the Public Funds Investment Act, Chapter 2256, Government Code.

II. SCOPE

This investment policy applies to all the financial assets and funds of the City. These funds are defined in the City's Comprehensive Annual Financial Report (CAFR). And any new funds created by the City unless specifically exempted by the City Council and this policy.

III. OBJECTIVES

The primary objectives, in priority order, of the City's investment activities shall be:

1. Safety – Safety of principal is the foremost objective of the investment program. Investment of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
2. Liquidity – The City investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability.

IV. LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the "Act"). The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits. All investments will be made in accordance with these statutes.

V. DELEGATION OF INVESTMENT AUTHORITY

The City Manager acting on behalf of the City, is designated as the Investment Officer of the City and is responsible for investment management decisions and activities. However, the daily operations required for the handling of such matters is delegated to the Finance Officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and staff.

No officer or designee may engage in an investment transaction except as provided under the terms of this Policy and the procedures established.

VI. PRUDENCE

The standard of prudence to be used in the investment function shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio. This standard states:

"Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived."

Limitation of Personal Liability

The Investment Officer and those delegated investment authority under this Policy, when acting in accordance with the written procedures and this Policy and in accord with the Prudent Person Rule, shall be relieved of personal responsibility and liability in the management of the portfolio provided that deviations from expectations for a specific security's credit risk or market price change or portfolio shifts are reported in a timely manner and that appropriate action is taken to control adverse market effects. The governing body of the investing entity retains ultimate responsibility as fiduciaries of the assets of the entity.

VII. INTERNAL CONTROLS

The City of Daingerfield shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.

VIII. AUTHORIZED INVESTMENTS

Acceptable investments under this policy shall be limited to the instruments listed below and as further defined and described by the Public Funds Investment Act.

I. Authorized:

- A. Obligations of the United States Government, its agencies and instrumentalities, and government sponsoring enterprises, not to exceed two years to stated maturity, excluding collateralized mortgage obligations;
- B. Fully insured or collateralized certificates of deposit from a banking institution doing business in the State of Texas and under the terms of a written depository agreement with that banking institution, not to exceed one year to stated maturity;
- C. Commercial paper rated A-1/P-1 or the equivalent by at least two nationally recognized rating agencies not to exceed 180 days to stated maturity;
- D. Repurchase agreement and reverse repurchase agreements as defined by the Public Funds Investment Act, not to exceed 180 days to stated maturity, provided an executed PSA Master Repurchase Agreement is on file with the City and the counterparty bank or primary dealer;
- E. No-load, SEC registered money market funds, each approved specifically before use by the City's Board;
- F. Constant dollar Texas Local Government Investment Pools as defined by the Public Funds Investment Act; and,
- G. Any other investment purchased must be considered and approved by the City Council prior to purchase.

II. Not Authorized:

- A. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.
- B. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears on interest.
- C. Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years.
- D. Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

IX. AUTHORIZED FINANCIAL INSTITUTIONS

No public deposit shall be made except in a qualified public depository as established by state and/or local laws.

X. SAFEKEEPING AND COLLATERALIZATION

The laws of the State and prudent treasury management require that all purchased securities be bought on a delivery versus payment (DVP) basis and be held in safekeeping by either the City, an independent third party financial institution, or the City's designated depository.

All safekeeping arrangements shall be designated by the Investment Officer. The third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, rate, description, maturity, cusip number, and other pertinent information. Each safekeeping receipt will be clearly marked that the security is held for the City or pledged to the City.

All securities pledged to the City for time or demand deposits shall be held by an independent third party bank doing business in Texas. The safekeeping bank may not be within the same holding company as the bank from which the securities are pledged. The bank is responsible for monitoring collateral.

Collateralization

Collateralization shall be required on certificates of deposits over the FDIC insurance coverage of \$250,000 and repurchase agreements. In order to anticipate market changes and provide a level of additional security for all funds, the collateralization level required will be 102% of the market value of the principal and accrued interest. Collateral will be held by an independent third party safekeeping agent.

XI. PERFORMANCE EVALUATION AND REPORTING

The Finance Officer shall submit monthly to the City Manager and quarterly and annual reports to the City Council containing sufficient information to permit an informed outside reader to evaluate the performance of the investment program and consistent with statutory requirements.

XII. DEPOSITORIES

The City will designate one Depository institution through a competitive process as its central depository provider at least every five years. Other depository institutions from which the City may purchase certificates of deposit will also be designated after they provide their latest audited financial statements to the City.

XIII. TRAINING

The treasurer, the chief financial officer (if the treasurer is not the chief financial officer), and the investment officer of a local government must attend at least one training session relating to the treasurer's or officer's responsibilities within twelve (12) months after taking office under the Act. On a continuing basis, the investment training sessions must be attended at least once in a two-year period for at least 10 hours of instruction. An "independent" source of instruction must be approved by the governing body, or its designated investment committee advising the investment officer, as provided for in the investment policy. Generally, "independent" is defined as a source outside the government entity. Training must include education in investment controls, security risks, market risks, and compliance with the Act.

XIV. INVESTMENT POLICY ADOPTION BY CITY

The City of Daingerfield Investment Policy shall be adopted by Resolution of the City of Daingerfield's legislative authority. The policy shall be reviewed annually by the Council and any modifications made thereto must be approved by the Council.

SUMMARY INFORMATION

FY 2020-2021 to FY 2021-2022 Budget Comparison

Expense

Fund	FY 2020-2021	FY 2021-2022
General	\$ 1,868,033	\$ 2,031,215
Debt	\$ 78,041	\$ 94,062
Water	\$ 927,214	\$ 654,009
Sewer	\$ 493,141	\$ 448,712
Total	\$ 3,366,429	\$ 3,227,998

Revenue

Fund	FY 2020-2021	FY 2021-2022
General	\$ 1,956,528	\$ 1,975,687
Water	\$ 911,145	\$ 804,625
Sewer	\$ 499,255	\$ 448,000
Total	\$ 3,366,928	\$ 3,228,312

Revenue vs. Expense

	FY 2020-2021	FY 2021-2022
Revenue	\$ 3,366,928	\$ 3,228,312
Expense	\$ 3,366,429	\$ 3,227,998
Total	\$ 499	\$ 314

FY 2021-2022 Budget Summary

Department	Personnel	Supplies	Contractual	Capital Outlay	Depreciation	Debt Service	Debt Prin	Total
Legislative	\$ 2,013	\$ 5,225	\$ 18,746	\$ 500	\$ -			\$ 26,484
Administrative	\$ 29,691	\$ 4,875	\$ 10,705	\$ 2,200	\$ -			\$ 47,471
General Office	\$ 36,976	\$ 2,705	\$ 7,901	\$ 3,800	\$ -			\$ 51,382
Finance	\$ 23,078	\$ 3,040	\$ 49,826	\$ 3,650	\$ -			\$ 79,594
Library	\$ 60,618	\$ 1,845	\$ 9,337	\$ 7,800	\$ -			\$ 79,600
Judicial	\$ 34,243	\$ 1,650	\$ 31,253	\$ 2,850	\$ -			\$ 69,996
Police Department	\$ 421,529	\$ 27,100	\$ 48,051	\$ 53,534	\$ -			\$ 550,214
Code Enforcement	\$ 11,358	\$ 3,000	\$ 6,745	\$ 1,000	\$ -			\$ 22,103
Fire Department	\$ 14,648	\$ 33,000	\$ 63,999	\$ 12,500	\$ -	\$ 4,314	\$ 40,277	\$ 168,738
Animal Shelter	\$ 95,615	\$ 12,960	\$ 14,886	\$ 11,700	\$ -			\$ 135,161
Street Department	\$ 160,444	\$ 18,310	\$ 75,137	\$ 265,591	\$ -			\$ 519,482
Sanitation	\$ 25,682	\$ 1,744	\$ 292,128	\$ -	\$ -			\$ 319,554
City Park	\$ -	\$ 1,500	\$ 4,027	\$ 500	\$ -			\$ 6,027
Water Distribution	\$ 203,912	\$ 35,350	\$ 263,306	\$ 71,441	\$ 80,000	\$ 17,672	\$ 31,799	\$ 703,480
Sewer Department	\$ 181,101	\$ 39,725	\$ 108,895	\$ 38,991	\$ 80,000			\$ 448,712
Total	\$ 1,300,908	\$ 192,029	\$ 1,004,942	\$ 476,057	\$ 160,000	\$ 21,986	\$ 72,076	\$ 3,227,998
General Fund	\$ 915,895	\$ 116,954	\$ 632,741	\$ 365,625	\$ -	\$ 4,314	\$ 40,277	\$ 2,075,806
Water	\$ 203,912	\$ 35,350	\$ 263,306	\$ 71,441	\$ 80,000	\$ 17,672	\$ 31,799	\$ 703,480
Sewer	\$ 181,101	\$ 39,725	\$ 108,895	\$ 38,991	\$ 80,000			\$ 448,712
Total	\$ 1,300,908	\$ 192,029	\$ 1,004,942	\$ 476,057	\$ 160,000	\$ 21,986	\$ 72,076	\$ 3,227,998

FY 2021-2022 Fund Expense to Revenue Projection

	Capital			Total		
	Expense	Expense	Depreciation	Debt Principal	Debt Interest	Balance
General Fund	\$ 1,665,590	\$ 365,625	\$ -	\$ 40,277	\$ 4,314	\$ (100,119)
Water Fund	\$ 502,568	\$ 71,441	\$ 80,000	\$ 31,799	\$ 17,672	\$ 101,145
Sewer Fund	\$ 329,721	\$ 38,991	\$ 80,000		\$ -	\$ (712)
Total	<u>\$ 2,497,879</u>	<u>\$ 476,057</u>	<u>\$ 160,000</u>	<u>\$ 72,076</u>	<u>\$ 21,986</u>	<u>\$ 314</u>

-/-

DEBT SERVICE

Fire Truck Debt - General Fund

Issue	Interest Rate	Outstanding	Requirement Principal	Requirement Interest	Requirement Total
2015	3.45%	\$ 125,049	\$ 40,277	\$ 4,314	\$ 44,591

Electronic Water Meters/Installation - Water & Sewer Fund

Issue	Interest Rate	Outstanding	Requirement Principal	Requirement Interest	Requirement Total
2021	2.99%	\$ 591,000	\$ 31,799	\$ 17,672	\$ 49,471

REVENUES

General Fund Revenues 01

		Budget	YTD '21-'22	Proposed
		FY '20-'21	(9 mons.)	FY '21-'22
Code	Category			
4401	Ad Valorem Taxes, Current Year	\$ 580,236	\$ 580,236	\$ 534,335
4404	Sales Taxes	\$ 437,000	\$ 376,904	\$ 505,000
4403	Tax Penalty & Interest	\$ 7,500	\$ 1,001	\$ 7,500
4405	Franchise Taxes	\$ 200,000	\$ 135,522	\$ 200,000
4406	Morris County Fire Subsidy	\$ 12,210	\$ 9,158	\$ 12,210
4407	Sanitation Collection - Residential	\$ 118,162	\$ 88,424	\$ 118,162
4408	Sanitation Collection - Commercial	\$ 191,000	\$ 138,201	\$ 191,000
4409	Municipal Court	\$ 60,000	\$ 41,529	\$ 60,000
4410	Library Fines	\$ 200	\$ 21	\$ 200
4411	Sanitation Earmarked	\$ 18,100	\$ 13,788	\$ 18,100
4412	Miscellaneous Permits & Fees	\$ 7,500	\$ 2,426	\$ 5,500
4413	Cell Tower Lease Fee	\$ 4,620	\$ 3,465	\$ 4,620
4414	Interest Income	\$ 18,000	\$ 5,242	\$ 7,500
4415	Payment in Lieu of Taxes	\$ 15,500	\$ 17,648	\$ 17,500
4416	Miscellaneous Income	\$ 10,500	\$ 12,663	\$ 12,000
4418	Vendor Permit	\$ 450	\$ 150	\$ 300
4421	Library Donations	\$ 250	\$ 20	\$ 100
4426	Grants - Fire Department	\$ -	\$ -	\$ -
4427	Grants - Police Patrol Vehicle	\$ -	\$ 33,816	\$ -
4428	Forfeitures	\$ 1,000	\$ 9,869	\$ 2,500
4429	Discounts Earned - Court Cost Reports	\$ 1,500	\$ 1,375	\$ 2,000
4430	DPS Collection Program	\$ 400	\$ 209	\$ 400
4431	LEOSE Fund - Police Department	\$ 1,100	\$ 889	\$ 1,100
4440	Donations - Library Summer Reading Pr	\$ 300	\$ -	\$ 300
4445	Sales Tax Filing Discount		\$ 79	\$ 105
4447	TML Health Renewal Credit			\$ 8,605
4450	Adoption Spay/Nueter Fees	\$ 1,000	\$ 1,163	\$ 1,650
4470	Daingerfield Cultural Education Facilities	\$ 10,000	\$ -	\$ -
4490	Gain on Sale of Assets	\$ 10,000	\$ 426	\$ 15,000
4499	Interfund Transfers	\$ 250,000	\$ 4,616	\$ 250,000
Total General Fund Revenues		\$ 1,956,528	\$ 1,478,840	\$ 1,975,687

Water and Sewer Fund Revenues 02

Code	Category	Budget FY '20-'21	YTD '20-'21 (9 mons.)	Proposed FY '21-'22
4500	Water Sales Receipts	\$ 498,496	\$ 419,126	\$ 560,000
4501	Sewer Sales Receipts	\$ 400,000	\$ 323,363	\$ 432,200
4502	Penalties Receipts	\$ 26,290	\$ 22,126	\$ 30,000
4503	Water Tap Fees	\$ 1,120	\$ -	\$ 1,120
4504	Sewer Tap Fees	\$ 800	\$ 800	\$ 800
4506	Hydrant Replacement -NETMWD	\$ 8,000	\$ 8,000	\$ 8,000
4507	Bulk Water Sales	\$ 500	\$ 716	\$ 1,000
4414	Interest Income	\$ 20,600	\$ 6,168	\$ 8,500
4509	Miscellaneous Income	\$ 9,500	\$ 5,933	\$ 5,600
4510	Discounts Earned	\$ 100	\$ -	\$ 100
4520	Raw Water NETWD Contract	\$ 55,517	\$ 36,694	\$ 55,305
4800	TxCDB Grant 2019-2020	\$ 239,477	\$ -	\$ -
4999	Interfund Transfers	\$ 150,000	\$ -	\$ 150,000
Total Water and Sewer Fund Revenues		\$ 1,410,400	\$ 822,926	\$ 1,252,625

DEPARTMENTAL BUDGETS

Legislative Expenses 1-101				
Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '20-'22
5101	Regular Salaries	\$ 900	\$ 675	\$ 900
5105	Unemployment Compensation	\$ 14	\$ 4	\$ 25
5103	Special Salaries	\$ 1,000	\$ -	\$ 1,000
5107	Social Security	\$ 56	\$ 42	\$ 56
5108	Medicare	\$ 13	\$ 10	\$ 13
5109	Workmen's Compensation	\$ 21	\$ 21	\$ 19
5203	Public Relations	\$ 250	\$ 261	\$ 250
5205	Materials & Supplies - Office	\$ 600	\$ 576	\$ 600
5206	Materials and Supplies - Election	\$ 500	\$ 100	\$ 500
5207	Postage	\$ 325	\$ 172	\$ 325
5220	Travel	\$ 550	\$ -	\$ 550
5223	Custodial Supplies	\$ 150	\$ 126	\$ 150
5235	Operations Materials & Supplies	\$ 100	\$ 57	\$ 100
5240	Miscellaneous Expense	\$ 1,500	\$ 1,487	\$ 1,500
5253	Materials & Supplies - Physical Plant	\$ 500	\$ 215	\$ 250
5296	Daingerfield Day - Current Year	\$ 1,000	\$ -	\$ 1,000
5301	Publishing - Printing	\$ 750	\$ 480	\$ 750
5303	Utilities - Telephone	\$ 550	\$ 399	\$ 550
5305	Utilities - Electricity	\$ 1,300	\$ 1,213	\$ 1,600
5313	Professional Development	\$ -	\$ 1,081	\$ 1,000
5345	Lease - Voting Machine/Programming	\$ 2,100	\$ -	\$ 2,100
5349	Elevator Maint.	\$ 2,520	\$ 1,967	\$ 2,000
5353	Physical Plant Maint & Repair	\$ 500	\$ 1,434	\$ 1,500
5363	Insurance - Public Official's Liability	\$ 1,028	\$ 1,028	\$ 1,260
5375	Special Services-Municode	\$ 1,250	\$ 1,794	\$ 2,000
5386	Software Support	\$ 321	\$ 321	\$ 321
5388	Special Services - Legal	\$ 3,000	\$ -	\$ 1,500
5389	Special Services - Social	\$ 3,000	\$ 5,000	\$ 3,000
5393	Emergency Management	\$ 1,333	\$ 1,165	\$ 1,165
5455	Improvements - Physical Plant	\$ 500	\$ -	\$ 500
Total Legislative Expenses		\$ 25,631	\$ 19,628	\$ 26,484
Description				
This department is administered by the City Manager under the direction of the City Council. It is responsible for city council activities as well as legislative and promotional activities.				
Funding				
This department is funded primarily through the general fund. City promotional activities can be funded through dedicated hotel/motel tax funds.				

Administrative Expenses 1-110		Budgeted	YTD '20-'21	Proposed
Code	Category	FY '20-'21	(9 mons)	FY '21-'22
5101	Regular Salaries	\$ 25,505	\$ 32,894	\$ 23,762
5104	Honorariums	\$ 1,000	\$ 1,000	\$ -
5105	Unemployment Compensation	\$ 41	\$ 10	\$ 76
5106	Vehicle Allowance	\$ -	\$ -	\$ -
5107	Social Security	\$ 1,643	\$ 2,036	\$ 1,473
5108	Medicare	\$ 384	\$ 476	\$ 345
5109	Workmen's Compensation	\$ 92	\$ 92	\$ 82
5111	TMRS	\$ 1,494	\$ 1,876	\$ 1,369
5113	Insurance - Group Medical	\$ 2,514	\$ 3,258	\$ 2,584
5203	Public Relations	\$ 100	\$ 10	\$ 100
5205	Materials & Supplies - Office	\$ 1,000	\$ 945	\$ 1,000
5207	Postage	\$ 250	\$ 165	\$ 250
5220	Travel	\$ 500	\$ 1,589	\$ 750
5223	Custodial Supplies	\$ 125	\$ 13	\$ 125
5235	Materials & Supplies - Operations	\$ 75	\$ -	\$ 75
5240	Miscellaneous Expenses	\$ 2,200	\$ 1,427	\$ 2,200
5243	Materials & Supplies - Equipment	\$ 275	\$ 118	\$ 275
5253	Materials & Supplies - Physical Plant	\$ 100	\$ 73	\$ 100
5302	Internet Access	\$ 500	\$ 272	\$ 500
5303	Utilities - Telephone	\$ 550	\$ 571	\$ 760
5305	Utilities - Electricity	\$ 1,400	\$ 1,213	\$ 1,620
5313	Professional Development	\$ 500	\$ 1,320	\$ 1,000
5343	Maintenance & Repair - Equipment	\$ 400	\$ 99	\$ 250
5353	Maintenance & Repair - Physical Plant	\$ 3,500	\$ 2,197	\$ 2,200
5364	Insurance - Bonds & Miscellaneous	\$ 52	\$ 52	\$ 52
5386	Software Support	\$ 1,323	\$ 1,311	\$ 2,323
5388	Special Services - Legal	\$ 2,000	\$ -	\$ 2,000
5403	Equipment - Office	\$ 500	\$ 741	\$ 500
5455	Improvements - Physical Plant	\$ 1,000	\$ -	\$ 1,000
5465	Computer System/Software	\$ 1,650	\$ -	\$ 700
Total Administrative Expenses		\$ 50,674	\$ 53,758	\$ 47,471
Description				
This department is administered by the City Manager who advises and implements city council policies, develops the annual budget, manages personnel, serves as the City's public information officer; manages City contracts, responsible for economic development, and responsible for the general day to day operation of the City.				
Funding				
This department is funded through the general fund and enterprise funds.				

General Office Expenses 1-111				
Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '21-'22
5101	Regular Salaries	\$ 22,610	\$ 16,695	\$ 23,812
5104	Honorariums	\$ 2,500	\$ 2,500	\$ 2,500
5102	Temporary Salaries	\$ -	\$ -	\$ 3,500
5105	Unemployment Compensation	\$ 54	\$ 7	\$ 100
5107	Social Security	\$ 1,557	\$ 1,062	\$ 1,631
5108	Medicare	\$ 364	\$ 248	\$ 382
5109	Workmen's Compensation	\$ 106	\$ 106	\$ 95
5111	TMRS	\$ 1,415	\$ 999	\$ 1,511
5113	Insurance - Group Medical	\$ 3,351	\$ 2,529	\$ 3,445
5203	Public Relations	\$ 25	\$ 10	\$ 25
5205	Materials & Supplies - Office	\$ 1,000	\$ 849	\$ 1,000
5207	Postage	\$ 300	\$ 143	\$ 300
5210	Cell Phone Reimbursement	\$ 360	\$ 270	\$ 480
5223	Custodial Supplies	\$ 125	\$ 55	\$ 125
5235	Operations Materials & Supplies	\$ 25	\$ -	\$ 25
5240	Miscellaneous Expense	\$ 250	\$ -	\$ 250
5243	Materials & Supplies - Equipment	\$ 400	\$ 105	\$ 400
5253	Materials & Supplies - Physical Plant	\$ 100	\$ 146	\$ 100
5302	Internet Access	\$ 420	\$ 272	\$ 420
5303	Utilities - Telephone	\$ 550	\$ 399	\$ 550
5305	Utilities - Electricity	\$ 1,250	\$ 1,213	\$ 1,620
5343	Maintenance & Repair - Equipment	\$ 100	\$ 99	\$ 100
5353	Maintenance & Repair - Physical Plant	\$ 2,100	\$ 2,214	\$ 2,100
5364	Insurance - Bonds & Miscellaneous	\$ 52	\$ 52	\$ 52
5365	Insurance - Physical Plant	\$ 303	\$ 303	\$ 328
5366	Insurance - General Liability	\$ 190	\$ 190	\$ 212
5386	Software Support	\$ 1,519	\$ 1,516	\$ 2,519
5403	Equipment - Office	\$ 500	\$ 416	\$ 500
5455	Improvements - Physical Plant	\$ 500	\$ -	\$ 500
5465	Computer System/Software	\$ 1,650	\$ -	\$ 2,800
Total General Office Expenses		\$ 43,676	\$ 32,398	\$ 51,382
Description				
This department is administered by the Accounts Payable/Collection Clerk and provides administrative support to all other departments, receives requests for Public Works' service and issues work orders; bills for utility services and receives payment, fulfills requests for public information, and is responsible for administration of the zoning ordinance.				
Funding				
This department is funded through the general fund and all enterprise funds.				

Finance Expenses 1-113				
Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '21-'22
5101	Regular Salaries	\$ 12,423	\$ 9,659	\$ 13,200
5104	Honorariums	\$ 2,500	\$ 2,500	\$ 2,500
5102	Temporary Salaries	\$ -	\$ -	\$ 3,500
5105	Unemployment Compensation	\$ 27	\$ 3	\$ 27
5107	Social Security	\$ 925	\$ 575	\$ 973
5108	Medicare	\$ 216	\$ 135	\$ 228
5109	Workmen's Compensation	\$ 32	\$ 32	\$ 28
5111	TMRS	\$ 840	\$ 549	\$ 899
5113	Insurance - Group Medical	\$ 1,676	\$ 1,264	\$ 1,723
5203	Public Relations	\$ 25	\$ 10	\$ 25
5205	Materials & Supplies - Office	\$ 1,000	\$ 963	\$ 1,000
5207	Postage	\$ 250	\$ 111	\$ 250
5210	Cell Phone Reimbursement	\$ 360	\$ 270	\$ 480
5220	Travel	\$ 100	\$ -	\$ 100
5223	Custodial Supplies	\$ 125	\$ 35	\$ 125
5235	Materials & Supplies - Operations	\$ 25	\$ 27	\$ 25
5240	Miscellaneous Expense	\$ 500	\$ -	\$ 500
5243	Equipment Materials & Supplies	\$ 400	\$ 105	\$ 400
5253	Materials & Supplies - Physical Plant	\$ 100	\$ -	\$ 100
5297	Texas Social Security Program Fee	\$ 35	\$ 35	\$ 35
5302	Internet Access	\$ 420	\$ 272	\$ 420
5303	Utilities - Telephone	\$ 550	\$ 398	\$ 550
5305	Utilities - Electricity	\$ 1,250	\$ 1,213	\$ 120
5309	Bank Fees	\$ 1,200	\$ 900	\$ 1,200
5313	Professional Development	\$ 270	\$ -	\$ -
5343	Maintenance & Repair - Equipment	\$ 100	\$ 99	\$ 100
5353	Maintenance & Repair - Physical Plant	\$ 2,100	\$ 2,214	\$ 2,100
5364	Insurance - Bonds & Miscellaneous	\$ 52	\$ 52	\$ 52
5365	Insurance - Physical Plant	\$ 303	\$ 303	\$ 328
5366	Insurance - General Liability	\$ 139	\$ 139	\$ 155
5377	Special Services - Tax Collection	\$ 32,000	\$ 20,568	\$ 30,000
5386	Software Support	\$ 1,551	\$ 1,516	\$ 2,551
5388	Special Services - Legal	\$ 250	\$ -	\$ 250
5398	Special Services - Audit	\$ 12,000	\$ 12,000	\$ 12,000
5403	Equipment - Office	\$ 500	\$ 400	\$ 500
5455	Improvements - Physical Plant	\$ 500	\$ -	\$ 500
5465	Computer System/Software	\$ 1,650	\$ -	\$ 2,650
Total Finance Expenses		\$ 76,395	\$ 56,347	\$ 79,594
Description				
This department is administered by the City Secretary/Finance Officer and is responsible for accounting for all expenditure and revenue accounts and payroll as well as assists in the formulation of departmental budgets and the monitoring of revenues and expenditures.				
Funding				
This department is funded through the general fund and all enterprise funds.				

Library Expenses 1-120		Budgeted	YTD '20-'21	Proposed
Code	Category	FY '20-'21	(9 mons)	FY '21-'22
5101	Regular Salaries	\$ 39,000	\$ 28,314	\$ 40,381
5102	Temporary Salaries	\$ 3,000	\$ -	\$ 3,000
5104	Honorariums	\$ 2,500	\$ 2,500	\$ 2,500
5105	Unemployment Compensation	\$ 135	\$ 17	\$ 252
5107	Social Security	\$ 2,573	\$ 1,772	\$ 2,659
5108	Medicare	\$ 602	\$ 414	\$ 622
5109	Workmen's Compensation	\$ 140	\$ 140	\$ 125
5111	TMRS	\$ 2,339	\$ 1,734	\$ 2,467
5113	Insurance - Group Medical	\$ 8,379	\$ 6,322	\$ 8,613
5203	Public Relations	\$ 50	\$ -	\$ 50
5205	Materials & Supplies - Office	\$ 600	\$ 342	\$ 600
5207	Postage	\$ 20	\$ -	\$ 20
5220	Travel	\$ -	\$ -	\$ -
5223	Custodial Supplies	\$ 150	\$ 106	\$ 150
5235	Materials & Supplies - Operations	\$ 750	\$ 816	\$ 850
5253	Materials & Supplies - Physical Plant	\$ 200	\$ -	\$ 175
5301	Publishing/Printing	\$ -	\$ -	\$ -
5302	Internet Access	\$ 1,700	\$ 1,360	\$ 1,750
5303	Utilities - Telephone	\$ 560	\$ 470	\$ 560
5305	Utilities - Electricity	\$ 2,400	\$ 1,667	\$ 2,300
5313	Professional Development	\$ -	\$ 44	\$ 150
5343	Maintenance & Repair - Equipment	\$ 200	\$ 174	\$ 200
5353	Maintenance & Repair - Physical Plant	\$ 1,000	\$ 1,560	\$ 1,000
5364	Insurance - Bonds & Miscellaneous	\$ 52	\$ 52	\$ 52
5365	Insurance - Physical Plant	\$ 1,030	\$ 1,030	\$ 1,115
5366	Insurance - General Liability	\$ 173	\$ 173	\$ 193
5386	Software Support	\$ 2,017	\$ 2,215	\$ 2,017
5403	Equipment - Office	\$ -	\$ -	\$ -
5443	Books - Summer Reading Program	\$ 500	\$ -	\$ 500
5444	Books & Magazines	\$ 6,700	\$ 5,816	\$ 6,750
5465	Computer System/Software	\$ 1,000	\$ -	\$ 550
Total Library Expenses		\$ 77,770	\$ 57,038	\$ 79,600
Description				
This department is administered by the Librarian under the direction of the City Manager. The department is responsible for the operation and maintenance of the public library.				
Funding				
This department is funded primarily through the general fund with supplemental assistance through the Friends of the Library, and patron donations and fines.				

Judicial Expenses 1-201				
Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '21-'22
5101	Regular Salaries	\$ 24,429	\$ 18,063	\$ 25,339
5104	Honorariums	\$ 1,000	\$ 1,000	\$ 1,000
5105	Unemployment Compensation	\$ 157	\$ 35	\$ 294
5107	Social Security	\$ 1,577	\$ 1,072	\$ 1,633
5108	Medicare	\$ 369	\$ 251	\$ 382
5109	Workmen's Compensation	\$ 159	\$ 636	\$ 142
5111	TMRS	\$ 1,095	\$ 792	\$ 1,146
5113	Insurance - Group Medical	\$ 4,189	\$ 3,161	\$ 4,307
5205	Materials & Supplies - Office	\$ 1,000	\$ 392	\$ 500
5207	Postage	\$ 450	\$ 10	\$ 100
5220	Travel	\$ 500	\$ -	\$ 500
5223	Custodial Materials & Supplies	\$ 100	\$ 129	\$ 100
5235	Materials & Supplies - Operations	\$ 250	\$ 50	\$ 250
5243	Materials & Supplies - Equipment	\$ 100	\$ -	\$ 100
5253	Materials & Supplies - Physical Plant	\$ 100	\$ 73	\$ 100
5301	Publishing/Printing	\$ 100	\$ -	\$ 100
5302	Internet Access	\$ 400	\$ 272	\$ 400
5303	Utilities - Telephone	\$ 715	\$ 629	\$ 715
5305	Utilities - Electricity	\$ 1,250	\$ 1,213	\$ 1,250
5313	Professional Development	\$ 1,000	\$ 450	\$ 1,000
5343	Maintenance & Repair - Equipment	\$ 100	\$ 99	\$ 100
5353	Maintenance & Repair - Physical Plant	\$ 2,300	\$ 2,197	\$ 2,300
5364	Insurance - Bonds & Miscellaneous	\$ 52	\$ 52	\$ 52
5365	Insurance - Physical Plant	\$ 439	\$ 439	\$ 475
5366	Insurance - General Liability	\$ 173	\$ 173	\$ 193
5374	Special Services - Jail	\$ 5,000	\$ 720	\$ 2,500
5383	Collection Fees	\$ 12,000	\$ 6,396	\$ 10,000
5386	Software Support	\$ 5,725	\$ 5,245	\$ 6,668
5388	Special Services - Legal	\$ 5,500	\$ 1,575	\$ 5,500
5403	Office Equipment	\$ 4,855	\$ 4,677	\$ -
5465	Computer System/Software	\$ 462	\$ -	\$ 2,850
Total Judicial Expenses		\$ 75,546	\$ 49,801	\$ 69,996
Description				
This department is administered by the Municipal Judge with the assistance of the Municipal Court Clerk.				
This department is responsible for administration of the municipal court system, including maintaining information regarding Class "C" misdemeanor violations and offenses committed within the jurisdiction of the City of Daingerfield, levying and collecting fines, scheduling municipal court dockets, recording court proceedings, and insuring the disposition of writs and arrest orders of the court.				
Funding				
This department is funded primarily through the general fund. Additional funding is received through a court security fee and court technology fee assessed with all convictions.				

Police Expenses 1-202		Budgeted	YTD '20-'21	Proposed
Code	Category	FY '20-'21	(9 mons)	FY '21-'22
5101	Regular Salaries	\$ 293,529	\$ 207,459	\$ 306,970
5104	Honorariums	\$ 3,500	\$ 3,554	\$ 5,000
5105	Unemployment Compensation	\$ 877	\$ 109	\$ 1,638
5107	Social Security	\$ 18,416	\$ 12,774	\$ 19,342
5108	Medicare	\$ 4,307	\$ 2,987	\$ 4,524
5109	Workmen's Compensation	\$ 11,295	\$ 11,295	\$ 10,125
5111	TMRs	\$ 16,744	\$ 11,697	\$ 17,945
5113	Insurance - Group Medical	\$ 54,461	\$ 35,516	\$ 55,985
5205	Materials & Supplies - Office	\$ 1,550	\$ 1,404	\$ 1,550
5207	Postage	\$ 750	\$ 360	\$ 750
5210	Cell Phone Reimbursement	\$ 2,400	\$ 1,800	\$ 3,600
5213	Uniforms	\$ 2,500	\$ 1,874	\$ 2,500
5220	Travel	\$ 250	\$ 310	\$ 250
5223	Custodial Supplies	\$ 100	\$ 473	\$ 100
5235	Materials & Supplies - Operations	\$ 5,000	\$ 4,673	\$ 5,000
5237	Vehicle Fuel	\$ 11,500	\$ 8,298	\$ 12,500
5243	Materials & Supplies - Equipment	\$ 750	\$ 611	\$ 750
2553	Materials & Supplies - Physical Plant	\$ 100	\$ 73	\$ 100
5301	Publishing - Printing	\$ 750	\$ 491	\$ 750
5302	Internet Access	\$ 400	\$ 765	\$ 400
5303	Utilities - Telephone	\$ 715	\$ 1,240	\$ 2,611
5305	Utilities - Electricity	\$ 1,100	\$ 1,213	\$ 1,617
5307	Utilities - Gas	\$ -	\$ -	\$ -
5311	Special Services - Medical	\$ 100	\$ -	\$ 100
5313	Professional Development	\$ 2,000	\$ 2,789	\$ 2,500
5314	LEOSE Fund	\$ 1,036	\$ -	\$ 1,036
5337	Maintenance & Repair - Vehicle	\$ 10,000	\$ 5,093	\$ 10,000
5343	Maintenance & Repair - Equipment	\$ 500	\$ 177	\$ 500
5353	Maintenance & Repair - Physical Plant	\$ 1,000	\$ 2,029	\$ 2,000
5364	Insurance - Bonds & Miscellaneous	\$ 52	\$ 52	\$ 52
5365	Insurance - Physical Plant & Liability	\$ 440	\$ 440	\$ 476
5366	Insurance - General Liability	\$ 364	\$ 364	\$ 406
5367	Insurance - Vehicle	\$ 4,962	\$ 5,293	\$ 5,559
5368	Insurance - Law Enforcement Liability	\$ 4,615	\$ 4,615	\$ 5,526
5373	Maintenance & Repair - Communications	\$ 300	\$ 72	\$ 300
5385	Special Services	\$ 1,000	\$ -	\$ 1,000
5386	Software Support	\$ 5,605	\$ 1,441	\$ 12,218
5388	Special Services - Legal	\$ 1,000	\$ -	\$ 1,000
5409	Equipment - Operations	\$ 28,790	\$ 60,680	\$ 5,000

Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '21-'22
5439	Vehicle	\$ 39,400	\$ 34,186	\$ 36,285
5455	Improvements - Physical Plant	\$ 500	\$ -	\$ 500
5465	Computer System/Software	\$ 2,012	\$ -	\$ 11,749
Total Police Expenses		\$ 534,670	\$ 426,207	\$ 550,214
Description				
This department is administered by the Chief of Police and provides general police administration, including patrol and traffic functions, enforcement of City ordinances and State and Federal laws, criminal investigations, community relations, crime prevention, reserve officer program and code enforcement.				
Funding				
This department is funded primarily through the general fund. Additional funding is received through a court security fee and court technology fee assessed with all convictions.				

Code Enforcement Expenses 1-203		Budgeted	YTD '20-'21	Proposed
Code	Category	FY '20-'21	(9 mons)	FY '21-'22
5101	Regular Salaries	\$ 3,773	\$ 2,830	\$ 3,773
5105	Unemployment Compensation	\$ 57	\$ 17	\$ 106
5103	Special Salaries	\$ 7,000	\$ 200	\$ 7,000
5107	Social Security	\$ 234	\$ 175	\$ 234
5108	Medicare	\$ 55	\$ 41	\$ 55
5109	Workmen's Compensation	\$ 212	\$ 212	\$ 190
5235	Mats. & Supplies-Opers.-Public Health	\$ 3,000	\$ 2,489	\$ 3,000
5365	Ins - Property and Liability	\$ 129	\$ 129	\$ 139
5385	Special Services - Properties	\$ 500	\$ -	\$ 500
5386	Software Support	\$ 1,106	\$ 321	\$ 1,106
5391	Nuisance Abatement - Properties	\$ 5,000	\$ -	\$ 5,000
5409	Equipment - Operations - Properties	\$ 1,000	\$ -	\$ 1,000
Total Code Enforcement Expenses		\$ 22,066	\$ 6,414	\$ 22,103
This department is administered by the City Manager and enforced by the Chief of Police and Police Dept. and is responsible for the enforcement of the City's various animal, building, construction, health, plumbing and safety codes and ordinances.				
Funding				
This department is funded through the general fund.				

Fire Department Expenses 1-204

Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '21-'22
5101	Regular Salaries	\$ 1,719	\$ 1,289	\$ 1,719
5104	Honorariums	\$ 750	\$ 412	\$ 500
5105	Unemployment Compensation	\$ 26	\$ 8	\$ 48
5107	Social Security	\$ 107	\$ 80	\$ 107
5108	Medicare	\$ 25	\$ 19	\$ 25
5109	Workmen's Compensation	\$ 1,270	\$ 1,270	\$ 1,138
5117	State Pension Fund	\$ 8,000	\$ 4,006	\$ 11,111
5203	Public Relations	\$ 100	\$ -	\$ 100
5205	Materials & Supplies - Office	\$ 100	\$ 47	\$ 100
5213	Uniforms	\$ 12,000	\$ -	\$ 25,000
5220	Travel	\$ 400	\$ -	\$ 400
5235	Materials & Supplies - Operations	\$ 2,000	\$ 105	\$ 2,000
5237	Vehicle Fuel	\$ 5,000	\$ 1,085	\$ 5,000
5243	Materials & Supplies - Equipment	\$ 200	\$ 24	\$ 200
5253	Materials & Supplies - Physical Plant	\$ 200	\$ 201	\$ 200
5302	Internet Access	\$ -	\$ -	\$ -
5303	Utilities - Telephone	\$ 2,800	\$ 2,167	\$ 2,800
5305	Utilities - Electricity	\$ 3,200	\$ 3,175	\$ 3,200
5307	Utilities - Gas	\$ 1,750	\$ 1,349	\$ 1,750
5313	Professional Development	\$ 5,000	\$ 1,250	\$ 5,000
5337	Maintenance & Repair - Vehicle	\$ 5,000	\$ 2,473	\$ 5,000
5343	Maintenance & Repair - Equipment	\$ 3,000	\$ 994	\$ 3,000
5350	Ice Machine Rental	\$ 936	\$ 780	\$ 936
5353	Maintenance & Repair - Physical Plant	\$ 2,000	\$ -	\$ 30,000
5364	Insurance Misc. Bonds	\$ 52	\$ 52	\$ 52
5365	Insurance - Physical Plant & Liability	\$ 677	\$ 677	\$ 733
5366	Insurance - General Liability	\$ 139	\$ 139	\$ 155
5367	Insurance - Vehicle	\$ 4,032	\$ 4,301	\$ 4,517
5373	Maintenance & Repair - Communications	\$ 750	\$ 693	\$ 750
5386	Software Support	\$ 2,905	\$ 1,030	\$ 6,106
5409	Equipment - Operations	\$ -	\$ -	\$ -
5439	Fire Truck-Principal		\$ 44,591	\$ 40,277
5465	Computer System/Software	\$ -	\$ -	\$ -
5473	Equipment - Communications	\$ 2,500	\$ 1,548	\$ 2,500
5499	Matching City Funds for Grant	\$ 10,000	\$ 121	\$ 10,000
5508	Debt Service Interest Fire Truck	\$ 8,645		\$ 4,314
Total Fire Department Expenses		\$ 85,283	\$ 73,886	\$ 168,738

Description

This department is administered by the Fire Chief and provides fire protection services and other emergency related services within the corporate limits of the City of Daingerfield as well as Morris County. The department maintains mutual aid agreements with all other fire departments within Morris County as well as with the Cities of Hughes Springs, Mt. Pleasant, and Pittsburg. The department is staffed with an average of 21 volunteers.

Funding

This department is funded through the general fund with an \$12,210.00 subsidy from Morris County. The volunteers purchase additional equipment out of their own funds generated through fundraisers and donations.

Animal Shelter Expenses 1-205

Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '21-'22
5101	Regular Salaries	\$ 43,552	\$ 33,706	\$ 67,488
5104	Honorariums	\$ 1,500	\$ 1,500	\$ 1,500
5105	Unemployment Compensation	\$ 370	\$ 97	\$ 942
5107	Social Security	\$ 2,793	\$ 2,087	\$ 4,277
5108	Medicare	\$ 653	\$ 488	\$ 1,000
5109	Workmen's Compensation	\$ 106	\$ 106	\$ 95
5111	TMRS	\$ 1,789	\$ 1,323	\$ 3,086
5113	Group Health Insurance	\$ 8,379	\$ 6,661	\$ 17,226
5205	Materials & Supplies - Office	\$ 250	\$ 22	\$ 200
5207	Postage	\$ 100	\$ -	\$ 100
5208	Animal Control	\$ 1,500	\$ 326	\$ 1,500
5210	Cell Phone Reimbursement	\$ 360	\$ 270	\$ 960
5220	Travel	\$ 500	\$ -	\$ 500
5234	Mats. & Supplies-Operations	\$ 8,000	\$ 8,331	\$ 8,000
5237	Vehicle Fuel	\$ -	\$ -	\$ 700
5253	Materials & Supplies - Physical F	\$ 1,000	\$ 631	\$ 1,000
5301	Publishing - Printing	\$ 150	\$ -	\$ 150
5303	Utilities - Telephone/Internet Acc	\$ 2,000	\$ 1,364	\$ 2,000
5305	Utilities - Electricity	\$ 4,000	\$ 4,774	\$ 6,000
5313	Professional Development	\$ 250	\$ -	\$ 250
5343	Maint. & Repair Equip.-Animals	\$ 500	\$ -	\$ 250
5353	Physical Plant M & R	\$ 500	\$ 500	\$ 500
5364	Insurance - Bonds & Miscellaneous	\$ 52	\$ 52	\$ 52
5365	Insurance - Physical Plant	\$ 303	\$ 303	\$ 328
5371	Special Services - Animals	\$ 1,000	\$ 313	\$ 750
5386	Software Support	\$ 1,106	\$ 1,318	\$ 1,106
5388	Special Services - Legal	\$ 1,000	\$ -	\$ 1,000
5392	Nuisance Abatement - Animals	\$ 2,500	\$ 1,059	\$ 2,500
5409	Equipment - Operations - Animal	\$ 3,331	\$ 1,915	\$ 2,500
5439	Vehicle	\$ -	\$ -	\$ 8,000
5455	Physical Plant Improvement-Shelte	\$ 500	\$ 1,183	\$ 500
5465	Computer System/Software	\$ 250	\$ 869	\$ 700
Total Animal Shelter Expenses		\$ 88,294	\$ 69,198	\$ 135,161

This department is administered by the Animal Shelter Director under the direction of the City Manager. The department is responsible for the operation and maintenance of the Municipal Animal Shelter, including the daily care and feeding of all shelter animals, contacting rescue groups, attending adoption events, and promoting the health and welfare of all animals in the community.

Funding This department is funded through the general fund.

Street Expenses 1-301

Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '21-'22
5101	Regular Salaries	\$ 138,415	\$ 81,541	\$ 118,421
5105	Unemployment Compensation	\$ 455	\$ 46	\$ 678
5107	Social Security	\$ 8,582	\$ 5,070	\$ 7,342
5108	Medicare	\$ 2,007	\$ 1,186	\$ 1,717
5109	Workmen's Compensation	\$ 2,559	\$ 2,559	\$ 2,294
5111	TMRS	\$ 7,588	\$ 4,731	\$ 6,823
5113	Insurance - Group Medical	\$ 25,387	\$ 15,556	\$ 23,169
5205	Materials & Supplies - Office	\$ 500	\$ 385	\$ 500
5210	Cell Phone Reimbursement	\$ 2,520	\$ 1,890	\$ 3,360
5213	Uniforms	\$ 1,200	\$ 541	\$ 1,000
5220	Travel	\$ 200	\$ -	\$ 100
5223	Materials & Supplies - Custodial	\$ 100	\$ 24	\$ 100
5235	Materials & Supplies - Operations	\$ 4,500	\$ 4,826	\$ 5,000
5237	Vehicle Fuel	\$ 6,000	\$ 4,295	\$ 6,000
5240	Miscellaneous Expense	\$ 1,000	\$ 553	\$ 1,000
5243	Materials & Supplies - Equipment	\$ 1,000	\$ 2,113	\$ 1,000
5257	Materials & Supplies - Round-A-Bout	\$ 250	\$ -	\$ 250
5301	Publishing - Printing	\$ 100	\$ 92	\$ 100
5303	Utilities - Telephone	\$ 1,600	\$ 1,224	\$ 1,600
5305	Utilities - Electric	\$ 3,135	\$ 1,710	\$ 3,135
5306	Utilities - Street Lighting	\$ 47,085	\$ 36,332	\$ 48,500
5313	Professional Development	\$ 500	\$ -	\$ 500
5337	Maintenance & Repair - Vehicle	\$ 1,200	\$ 2,120	\$ 1,200
5343	Maintenance & Repair - Equipment	\$ 2,000	\$ 12,827	\$ 5,000
5350	Ice Machine Rental	\$ 208	\$ 173	\$ 208
5357	Maintenance & Repair - Round-A-Bout	\$ 250	\$ 5,852	\$ 500
5362	Insurance - Mobile Equipment	\$ 421	\$ 421	\$ 421
5365	Insurance - Physical Plant & Liability	\$ 313	\$ 313	\$ 339
5366	Insurance - General Liability	\$ 173	\$ 173	\$ 193
5367	Insurance - Vehicle	\$ 1,861	\$ 1,985	\$ 2,085
5373	Maintenance & Repair - Communications	\$ 250	\$ -	\$ 250
5379	Special Services - Other	\$ 1,000	\$ -	\$ 1,000
5381	Special Projects	\$ 10,000	\$ 6,500	\$ 7,500
5382	Special Expenses - Damage Reimburse.	\$ 500	\$ -	\$ 500
5385	Special Services - Engineering	\$ 10,000	\$ -	\$ -
5386	Software Support	\$ 1,106	\$ 6,696	\$ 2,106
5409	Equipment - Operations	\$ 1,000	\$ 839	\$ 1,000
5411	Equipment - Safety	\$ 1,000	\$ 439	\$ 750
5439	Vehicle	\$ -	\$ -	\$ 8,241
5455	Physical Plant - Improvements	\$ 7,950	\$ 8,617	\$ 500

Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '21-'22
5465	Computer System/Software	\$ -	\$ -	\$ -
5473	Equipment-Communications	\$ 500	\$ -	\$ -
5483	Street Improvements	\$ 150,000	\$ 8,746	\$ 237,000
5485	Sanitation Profit-Street Improvements	\$ 18,100	\$ -	\$ 18,100
Total Street Expenses		\$ 462,515	\$ 220,375	\$ 519,482
Description				
This department is administered by the City Manager and provides routine maintenance of streets, street drainage, right-of-ways, street signage and markers.				
Funding				
This department is funded through the general fund.				

Sanitation Expenses 1-401				
Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '21-'22
5101	Regular Salaries	\$ 20,179	\$ 14,294	\$ 20,258
5105	Unemployment Compensation	\$ 41	\$ 4	\$ 76
5107	Social Security	\$ 1,251	\$ 899	\$ 1,256
5108	Medicare	\$ 293	\$ 210	\$ 294
5109	Workmen's Compensation	\$ 53	\$ 53	\$ 47
5111	Municipal Retirement	\$ 1,138	\$ 843	\$ 1,167
5113	Insurance - Group Medical	\$ 2,514	\$ 1,652	\$ 2,584
5205	Materials & Supplies - Office	\$ 500	\$ 339	\$ 500
5207	Postage	\$ 1,225	\$ 933	\$ 1,244
5372	Recycling Bin Collections	\$ -	\$ -	\$ -
5378	Special Services - Solid Waste Colle	\$ 290,000	\$ 224,536	\$ 290,000
5386	Software Support	\$ 2,128	\$ 2,103	\$ 2,128
5465	Computer System/Software	\$ -	\$ -	\$ -
Total Sanitation Expenses		\$ 319,322	\$ 245,866	\$ 319,554
Description				
This department is administered by the City Manager and provides for the collection and disposal of residential and commercial solid waste. This service is performed by Republic Services dba Allied Waste under contract with the City.				
Funding				
This department is funded through user charges.				

Park 1-602				
Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '21-'22
5225	Materials & Supplies - Beautification	\$ 1,000	\$ 956	\$ 1,000
5240	Miscellaneous Expense	\$ 500	\$ 264	\$ 500
5305	Utilities - Electricity	\$ 1,500	\$ 943	\$ 1,300
5343	Maintenance & Repair - Equipment	\$ 250	\$ 1,148	\$ 1,250
5353	Maintenance & Repair - Physical Plant	\$ 2,000	\$ -	\$ 1,000
5365	Insurance - Physical Plant & Liability	\$ 441	\$ 441	\$ 477
5409	Equipment - Operations	\$ 500	\$ -	\$ 500
Total Park Expenses		\$ 6,191	\$ 3,752	\$ 6,027
Description				
This department is administered by the City Manager and maintains a city park downtown.				
Funding				
This department is funded through general fund.				

Water Distribution Expenses 2-601

		Budgeted	YTD '20-'21	Proposed
Code	Category	FY '20-'21	(9 mons)	FY '21-'22
5010	Regular Salaries	\$ 168,007	\$ 108,267	\$ 148,816
5104	Honorariums	\$ 3,500	\$ 3,500	\$ 4,500
5105	Unemployment Compensation	\$ 512	\$ 85	\$ 789
5107	Social Security	\$ 10,633	\$ 6,750	\$ 9,506
5108	Medicare	\$ 2,487	\$ 1,579	\$ 2,223
5109	Workmen's Compensation	\$ 2,559	\$ 2,559	\$ 2,294
5111	TMRs	\$ 9,458	\$ 6,191	\$ 8,825
5113	Insurance - Group Medical	\$ 28,990	\$ 19,049	\$ 26,959
5205	Materials & Supplies - Office	\$ 750	\$ 597	\$ 750
5207	Postage	\$ 2,500	\$ 2,062	\$ 2,750
5213	Uniforms	\$ 1,000	\$ 501	\$ 1,000
5220	Travel	\$ 500	\$ -	\$ 500
5223	Materials & Supplies - Custodial	\$ 100	\$ 56	\$ 100
5235	Materials & Supplies - Operations	\$ 18,750	\$ 14,248	\$ 18,750
5237	Vehicle Fuel	\$ 6,000	\$ 3,996	\$ 6,000
5243	Materials & Supplies - Equipment	\$ 750	\$ 1,724	\$ 2,000
5253	Materials & Supplies - Physical Plant	\$ 500	\$ 100	\$ 500
5254	Compliance Testing	\$ 7,300	\$ 1,927	\$ 3,000
5301	Publishing - Printing	\$ 250	\$ 485	\$ 500
5302	Internet Access	\$ 1,055	\$ 906	\$ 1,250
5303	Utilities - Telephone	\$ 1,850	\$ 1,815	\$ 2,450
5305	Utilities - Electricity	\$ 18,600	\$ 16,881	\$ 22,500
5307	Utilities - Gas	\$ -	\$ 390	\$ 520
5313	Professional Development	\$ 1,000	\$ 111	\$ 500
5337	Maintenance & Repair - Vehicle	\$ 2,500	\$ 2,142	\$ 2,500
5340	Clay Valve Preventive Maintenance	\$ 3,000	\$ -	\$ 3,000
5343	Maintenance & Repair - Equipment	\$ 9,000	\$ 3,609	\$ 5,000
5350	Ice Machine Rental	\$ 208	\$ 173	\$ 208
5352	Medical Services	\$ 500	\$ -	\$ 500
5353	Maintenance & Repair - Physical Plant	\$ 3,000	\$ 12,254	\$ 3,000
5362	Insurance - Mobile Equipment	\$ 421	\$ 421	\$ 421
5363	Insurance - Public Officials Liability	\$ 1,028	\$ 1,028	\$ 1,260
5365	Insurance - Physical Plant & Liability	\$ 1,937	\$ 1,937	\$ 2,095
5366	Insurance - General Liability	\$ 190	\$ 190	\$ 212
5367	Insurance - Vehicle	\$ 2,636	\$ 2,812	\$ 2,953
5373	Maintenance & Repair - Communications	\$ 500	\$ -	\$ 500
5376	Pipeline R-O-W Rental	\$ 250	\$ -	\$ 250
5379	Special Services - TCEQ Water System Fee	\$ 2,658	\$ -	\$ 2,658
5384	Special Services - MVBA Collections	\$ 100	\$ -	\$ 100
5386	Software Support	\$ 2,879	\$ 8,833	\$ 3,879

Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '21-'22
5395	Treated Water Purchase	\$ 180,000	\$ 145,613	\$ 194,000
5396	Water Tank Maintenance	\$ 5,050	\$ 53,589	\$ 5,050
5397	Hydrant Repair/Replacement	\$ 8,000	\$ 8,750	\$ 8,000
5409	Equipment - Operations	\$ 29,000	\$ 13,695	\$ 20,000
5411	Equipment - Generator	\$ -	\$ 53,246	
5412	Equipment-SCADA System	\$ -	\$ 80,958	\$ -
5423	Distribution Meters/Valves/Hardware	\$ 2,500	\$ -	\$ 2,500
5438	Cargo Trailer	\$ 20,500	\$ 25	\$ -
5439	Vehicle	\$ -	\$ -	\$ 8,241
5455	Physical Plant Improvements - Shed	\$ 7,950	\$ 8,617	\$ 7,950
5457	Improvements - Valve Installations	\$ 2,500	\$ -	\$ 2,500
5460	Line Extensions	\$ 2,500	\$ -	\$ 2,500
5465	Computer System/Software	\$ 1,250	\$ -	\$ 2,500
5473	Equipment - Communications	\$ 500	\$ -	\$ 500
5490	Electronic Water Meters-Principal			\$ 31,799
5499	TxCDBG 2019-2020 -Matching Funds	\$ 28,000	\$ 3,250	\$ 24,750
5508	Debt Service Interest-Elec Water Meters	\$ 2,129		\$ 17,672
5509	Depreciation	\$ 80,000	\$ -	\$ 80,000
Total Water Distribution Expenses		\$ 687,737	\$ 594,921	\$ 703,480
Description				
This department is administered by the City Manager and provides the distribution of treated water for residential, commercial, industrial and fire protection uses. Includes routine maintenance and operation of pumps, storage tanks, distribution lines, meters and hydrants. The department also reads meters, checks for leaks and low pressure.				
Funding				
This department is funded through user charges.				

Sewer Department Expenses 2-608

Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '21-'22
5101	Regular Salaries	\$ 151,179	\$ 96,408	\$ 132,371
5104	Honorariums	\$ 1,500	\$ 1,500	\$ 2,000
5105	Unemployment Compensation	\$ 491	\$ 53	\$ 751
5107	Social Security	\$ 9,466	\$ 6,016	\$ 8,331
5108	Medicare	\$ 2,214	\$ 1,407	\$ 1,948
5109	Workmen's Compensation	\$ 2,559	\$ 2,559	\$ 2,294
5111	TMRs	\$ 8,398	\$ 5,599	\$ 7,739
5113	Insurance - Group Medical	\$ 27,733	\$ 18,126	\$ 25,667
5205	Materials & Supplies - Office	\$ 700	\$ 610	\$ 700
5207	Postage	\$ 1,075	\$ 815	\$ 1,075
5213	Uniforms	\$ 1,000	\$ 605	\$ 1,000
5220	Travel	\$ 250	\$ -	\$ 250
5223	Materials & Supplies - Custodial	\$ 100	\$ 22	\$ 100
5235	Materials & Supplies - Operations	\$ 10,500	\$ 6,760	\$ 10,500
5236	Chemicals	\$ 7,500	\$ 5,630	\$ 7,500
5237	Vehicle Fuel	\$ 6,500	\$ 3,769	\$ 5,500
5243	Materials & Supplies - Equipment	\$ 1,500	\$ 1,278	\$ 1,500
5253	Materials & Supplies - Physical Plant	\$ 400	\$ 306	\$ 400
5254	Compliance Testing	\$ 10,500	\$ 8,340	\$ 11,200
5301	Publishing - Printing	\$ 300	\$ 1,064	\$ 500
5303	Utilities - Telephone	\$ 1,550	\$ 1,453	\$ 1,950
5305	Utilities - Electricity	\$ 18,850	\$ 16,882	\$ 22,500
5313	Professional Development	\$ 500	\$ 575	\$ 500
5337	Maintenance & Repair - Vehicle	\$ 2,500	\$ 1,990	\$ 2,500
5343	Maintenance & Repair - Equipment	\$ 20,000	\$ 4,356	\$ 15,000
5350	Ice Machine Rental	\$ 208	\$ 173	\$ 208
5352	Medical Services	\$ 500	\$ -	\$ 500
5353	Maintenance & Repair - Physical Plant	\$ 10,000	\$ 4,647	\$ 7,500
5361	Violations Penalties/Fees		\$ -	
5362	Insurance - Mobile Equipment	\$ 421	\$ 421	\$ 421
5363	Insurance - Public Official's Liability	\$ 1,028	\$ 1,028	\$ 1,260
5365	Insurance - Physical Plant & Liability	\$ 318	\$ 318	\$ 344
5366	Insurance - General Liability	\$ 190	\$ 190	\$ 212
5367	Insurance - Vehicle	\$ 2,016	\$ 2,150	\$ 2,258
5373	Maintenance & Repair - Communications	\$ 500	\$ -	\$ 250
5379	Special Services - Other	\$ 5,000	\$ 4,071	\$ 5,000
5386	Software Support	\$ 1,992	\$ 7,627	\$ 2,992
5387	Special Services - Sludge Removal	\$ 45,000	\$ 24,164	\$ 45,000
5409	Equipment - Operations	\$ 48,253	\$ 15,211	\$ 25,000
5411	Equipment - Safety	\$ 500	\$ -	\$ 500

Code	Category	Budgeted FY '20-'21	YTD '20-'21 (9 mons)	Proposed FY '21-'22
5439	Vehicle	\$ -	\$ -	\$ 8,241
5455	Improvements - Physical Plant - Shed	\$ 7,950	\$ 8,617	\$ -
5460	Line Extensions and Replacement	\$ 1,500	\$ 5,600	\$ 5,000
5473	Equipment - Communications	\$ 500	\$ -	\$ 250
5509	Depreciation	\$ 80,000	\$ -	\$ 80,000
Total Sewer Expenses		\$ 493,141	\$ 260,340	\$ 448,712
Description				
This department is administered by the City Manager and provides the collection and treatment of wastewater. Includes the routine maintenance and operation of collection lines, manholes, four lift stations, and one treatment plant.				
Funding				
This department is funded through user charges.				

SUPPLEMENTAL INFORMATION

ORDINANCE

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF DAINGERFIELD FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022 AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF DAINGERFIELD FOR THE 2021-2022 FISCAL YEAR.

WHEREAS, the budget, appended here as Exhibit A, for the fiscal year beginning October 1, 2021 and ending September 30, 2022, was duly presented to the City Council by Keith Whitfield, City Manager, and a public hearing was ordered by the City Council and a public notice of said hearing was caused to be given by the City Council and said notice was published in *The Steel Country Bee*, and said public hearing was held according to said notice; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DAINGERFIELD:

SECTION 1. That the appropriations for the fiscal year beginning October 1, 2021 and ending September 30, 2022, for the support of the general government of the City of Daingerfield, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year 2021-2022 Budget, a copy of which is appended hereto as Exhibit A;

SECTION 2. That the Budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's Budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022.

PASSED AND APPROVED this 23rd day of August, 2021.



Lou Irvin, Mayor

ATTEST:



Heide Edmonson, City Secretary

**AN ORDINANCE LEVING A TAX RATE
FOR THE CITY OF DAINGERFIELD
FOR THE TAX YEAR 2021**

BE IT ORDAINED AND ORDERED by the City Council of the City of DAINGERFIELD that:

WE, the City Council of the City of DAINGERFIELD do hereby levy or adopt the tax rate on each \$100.00 worth of property located within the present city limits of the City of DAINGERFIELD, made taxable by law, for tax year 2021 as follows:

For the General Fund.....\$0.491974
For the purposes of paying the accrued
interest and to provide a sinking fund.....\$0.000000

TOTAL TAX RATE.....\$0.491974

WHEREAS, these funds are necessary and appropriate for the funding of the 2021 City of DAINGERFIELD budget, and

WHEREAS, said budget has been heretofore regularly adopted by the City Council of the City of DAINGERFIELD, and

WHEREAS, all other things required by law to be done have been done properly by the appropriate officials, now therefore

IT IS HEREBY RESOLVED, by affirmative vote of the City Council of the City of DAINGERFIELD, Texas at a regular meeting held in the Council Chambers of the City, in the City of DAINGERFIELD on the 23rd of August, 2021.

PASSED, ADOPTED and APPROVED this day.

**THIS RATE WILL RAISE LESS REVENUE FROM
PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN
AMOUNT OF -47,623, WHICH IS A -7.61 PERCENT
DECREASE FROM LAST YEAR'S BUDGET. THE
PROPERTY TAX REVENUE TO BE RAISED FROM NEW
PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS
\$2,277.**

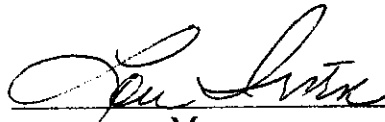
THE TAX ASSESSOR-COLLECTOR is hereby authorized to assess and collect the taxes of the City of DAINGERFIELD.

8-23-21

Date

ATTEST

Glenn Edmonson



Mayor

RESOLUTION

A RESOLUTION ADOPTING AND APPROVING DISCOUNTS ON AD VALOREM TAXES PAID IN ADVANCE FOR THE CALENDAR YEAR 2021

WHEREAS, Section 31.05(b) Vernon's Annotated Texas Property Tax Code, as amended, allows discounts on ad valorem taxes if paid in advance; and

WHEREAS, the governing body of the City of Daingerfield, Texas, is of the opinion that the best interest of the City and its citizens would be served by allowing said discounts:

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DAINGERFIELD, TEXAS that discounts on ad valorem taxes paid in advance for the taxing year 2021 are:

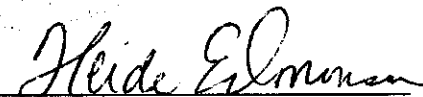
- (1) three (3%) percent if the tax is paid in October or earlier;
- (2) two (2%) percent if the tax is paid in November; and
- (3) one (1%) percent if the tax is paid in December.

PASSED, ADOPTED AND SIGNED on the 23rd day of August, 2021.



Lou Irvin, Mayor


ATTEST:



Heide Edmonson
City Secretary

Analysis of Tax Rate

	FY '20-'21	FY '21-'22	FY '21-'22	FY '21-'22
	Assessment	No-new-Revenue Rate	Same Rate	Voter Approval Rate
Assessed Value at 100% of Value	\$ 113,482,780	\$ 117,451,000	\$ 117,451,000	\$ 117,451,000
City Tax Rate (Per \$100)	0.00552917	0.00533253	0.00552917	0.00491974
Total Levy	\$ 627,466	\$ 626,311	\$ 649,407	\$ 577,828
Estimated Collections 95%	\$ 596,092	\$ 594,995	\$ 616,936	\$ 548,937
Less 2.66% for Discounts	\$ 15,856	\$ 15,827	\$ 16,411	\$ 14,602
Effective Tax Levy	\$ 580,236	\$ 579,169	\$ 600,526	\$ 534,335

2006 - .656825
 2007 - .656825
 2008 - .656825
 2009 - .656825
 2010 - .656734
 2011 - .656734
 2012 - .656734
 2013 - .656734
 2014 - .634458
 2015 - .634458
 2016 - .634458
 2017 - .654792
 2018 - .685946
 2019 - .648032
 2020 - .552917
 2021 - .491974

Comparison				
Property Value	Voter Approval Rate	Present Rate	Difference	
	0.00491974	0.00552917	-	
\$ 25,000.00	\$ 122.99	\$ 138.23	\$ (15.24)	
\$ 50,000.00	\$ 245.99	\$ 276.46	\$ (30.47)	
\$ 60,000.00	\$ 295.18	\$ 331.75	\$ (36.57)	
\$ 75,000.00	\$ 368.98	\$ 414.69	\$ (45.71)	
\$ 85,000.00	\$ 418.18	\$ 469.98	\$ (51.80)	
\$ 100,000.00	\$ 491.97	\$ 552.92	\$ (60.94)	
\$ 150,000.00	\$ 737.96	\$ 829.38	\$ (91.41)	
\$ 200,000.00	\$ 983.95	\$ 1,105.83	\$ (121.89)	