

PUBLIC NOTICE

AGENDA

LOCKHART CITY COUNCIL SPECIAL MEETING

AUGUST 31, 2020

CLARK LIBRARY ANNEX-COUNCIL CHAMBERS
217 SOUTH MAIN STREET, 3rd FLOOR
LOCKHART, TEXAS

COUNCILMEMBER VIDEO AND AUDIO CONFERENCE PARTICIPATION

Pursuant to Section 551.127 of the Texas Government Code, one or more members of the Lockhart City Council may participate in a meeting remotely, following certain guidelines and notice requirements. The member of the Council presiding over the meeting will be physically present at the above public location. Video and audio conference equipment providing two-way video/audio communication with each member participating remotely will be made available, and each portion of the meeting held by video/audio conference that is required to be open to the public can be heard by the public at the location specified.

CITIZEN AND COUNCILMEMBER VIDEO/AUDIO VOLUNTARY CONFERENCE PARTICIPATION

- Webex Call-in number 1-408-418-9388 Attendee Access Code 126 521 6901 Passcode:84463956
- Mayor will call upon each citizen registered to address the Council during the agenda item.
- Attendees may also call in to listen only.
- Council agenda packets can be reviewed at http://www.lockhart-tx.org/page/gov_agendas_minutes
- Individuals may watch the Council meeting online at http://www.lockhart-tx.org/page/gov_meeting_videos

PUBLIC COMMENT

Persons wishing to "speak" during the public comment period of a public meeting must submit their written comments to cconstancio@lockhart-tx.org no later than 12 p.m. (noon) on the day of the meeting. Timely submitted comments will be read aloud by the Mayor during the public comment portion of the meeting.

PUBLIC HEARINGS

Persons wishing to participate in any public hearing item listed on the agenda may do so as follows:

- Send written comments which will be read aloud; or
- Request a link to join the public hearing portion of the virtual meeting.
Written comments or requests to join a public hearing by virtual meeting must be sent to cconstancio@lockhart-tx.org no later than 12 p.m. (Noon) on the day of the hearing. Comments shall have a time limit of three minutes each. Citizens who join the public hearing virtually will be provided a link and call- in number to participate remotely.

Comments whether during public hearings or public comment periods, shall have a time limit of three minutes each. Any threatening, defamatory or other similar comments are prohibited.

6:00 P.M.

1. **CALL TO ORDER**

Mayor Lew White

2. **DISCUSSION/ACTION ITEMS**

A. Discussion and/or action regarding the 2020 City of Lockhart Classification and Compensation Study conducted by Evergreen Solutions. 3-27

B. Discussion regarding the City Manager's Fiscal Year 2020-2021 proposed budget. 28-31

3. **ADJOURNMENT**

Posted on the bulletin board in the Municipal Building, 308 West San Antonio Street, Lockhart, Texas, on the 28th day of August 2020 at 2:45 pm.

City of Lockhart, Texas

Council Agenda Item Briefing Data

COUNCIL MEETING DATE: August 31, 2020

AGENDA ITEM CAPTION: Discussion and/or action regarding the 2020 City of Lockhart Classification and Compensation Study conducted by Evergreen Solutions.

ORIGINATING DEPARTMENT AND CONTACT: Administration, Julie Bowermon

ACTION REQUESTED:

ORDINANCE RESOLUTION CHANGE ORDER AGREEMENT
 APPROVAL OF BID AWARD OF CONTRACT CONSENSUS OTHER

BACKGROUND/SUMMARY/DISCUSSION:

On August 18, 2020 Evergreen Solutions presented results of the study and recommended implementation options. Following the presentation Council requested to further discuss the results during an August 31, 2020 budget workshop meeting. At this time, Evergreen Solutions is not traveling due to the COVID-19 pandemic. Nancy Berkley, Project Manager assigned to our study, will participate in the meeting virtually.

PROJECT SCHEDULE (if applicable):

AMOUNT & SOURCE OF FUNDING:

Finance Review initials _____

Funds Required:

Account Number:

Funds Available:

Account Name:

FISCAL NOTE (if applicable):

Previous Council Action:

- January 7, 2020 Council selected Evergreen Solutions, LLC of Tallahassee, Florida to conduct a Classification and Compensation Study.
- February 4, 2020 Evergreen Solutions provided a presentation regarding the 2020 City of Lockhart Classification and Compensation Study.
- March 17, 2020 Evergreen Solutions lead discussion related to compensation philosophy.
- August 18, 2020 Evergreen Solutions provided a presentation regarding results/recommendations of the 2020 City of Lockhart Classification and Compensation Study.

COMMITTEE/BOARD/COMMISSION ACTION: N/A

STAFF RECOMMENDATION/REQUESTED MOTION: N/A

LIST OF SUPPORTING DOCUMENTS: Previous agenda item cover sheet; Evergreen August 18, 2020 "Classification and Compensation Study for the City of Lockhart, Tx Presentation of Results."

Department Head initials:



City Manager's Review:



City of Lockhart, Texas

Council Agenda Item Briefing Data

HISTORY

COUNCIL MEETING DATE: August 18, 2020

AGENDA ITEM CAPTION: Presentation and discussion with Evergreen Solutions regarding the 2020 City of Lockhart Classification and Compensation Study.

ORIGINATING DEPARTMENT AND CONTACT: Administration, Julie Bowermon

ACTION REQUESTED:

ORDINANCE RESOLUTION CHANGE ORDER AGREEMENT
 APPROVAL OF BID AWARD OF CONTRACT CONSENSUS OTHER

BACKGROUND/SUMMARY/DISCUSSION:

The adopted City of Lockhart 2019-2020 Strategic Priorities identified a need for a classification and compensation study. In the FY 19-20 Budget, Council approved a one-time expenditure for a classification and compensation study. Evergreen Solutions was selected to conduct the study. The study began in late January, and after enduring delays due to the COVID-19 pandemic, Evergreen Solutions has completed the study and findings.

Nancy Berkley from Evergreen Solutions, Project Manager assigned to our study, will present results of the study and recommend implementation options. Ms. Berkley will conduct this presentation virtually.

Classification and compensation studies review internal equity (pay relationships between positions) and external competitiveness (pay relationships with labor market competitors). This helps public sector organizations achieve human resources objectives such as employee recruitment, retention, and pay satisfaction. A system creates a transparent and methodical approach the City can continue to use to ensure current and future employees are placed in the appropriate job classification and pay grade.

Classification and compensation plans group positions on the basis of a uniform criteria (i.e. job duties and knowledge requirements). It then allocates positions to salary grades that reflect their relative worth to the organization. Salary grades will have corresponding salary ranges that are aligned with the external labor market. Compensation includes both paid wages and benefits such as health insurance and sick/vacation leaves.

PROJECT SCHEDULE (if applicable):

AMOUNT & SOURCE OF FUNDING:

Funds Required:

Account Number:

Funds Available:

Account Name:

Finance Review initials _____

FISCAL NOTE (if applicable):

HISTORY

Previous Council Action:

January 7, 2020 Council selected Evergreen Solutions, LLC of Tallahassee, Florida to conduct a Classification and Compensation Study.

February 4, 2020 Evergreen Solutions provided a presentation regarding the 2020 City of Lockhart Classification and Compensation Study.

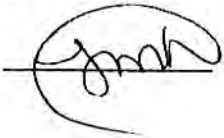
March 17, 2020 Evergreen Solutions lead discussion related to compensation philosophy.

COMMITTEE/BOARD/COMMISSION ACTION: N/A

STAFF RECOMMENDATION/REQUESTED MOTION: N/A

LIST OF SUPPORTING DOCUMENTS:

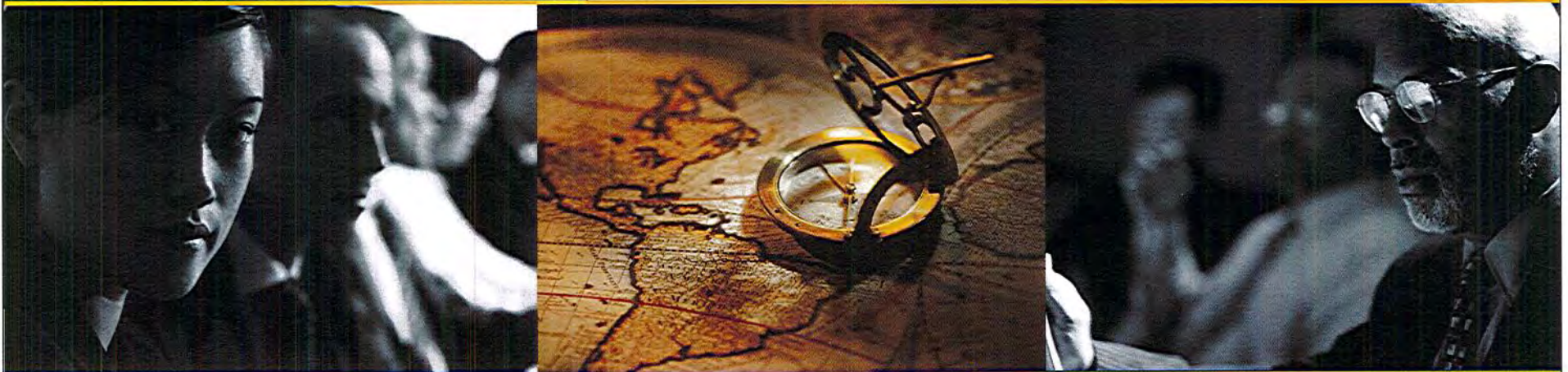
Department Head initials:



City Manager's Review:



Classification and Compensation Study for the City of Lockhart, TX



Presentation of Results



Evergreen Solutions, LLC

August 18, 2020

Agenda

- Study Basics
- Study Process
- Employee Outreach
- Current Conditions
- Compensation Philosophy
- Classification Review
- Compensation (Pay and Benefits) Review
- New Pay Plans and Implementation



Study Basics

A Classification and Compensation Study:

- Provides an analysis of current structure's market competitiveness;
- Recognizes that compensation is comprised of more than just base pay levels; e.g., benefits;
- Produces a clear understanding of and re-commitment to an organization's compensation philosophy;
- Utilizes results of **internal equity** review (classification hierarchy) and **external equity** analysis (market survey) to develop recommendations to classification and compensation system;
- Provides options gives an opportunity to select most appropriate while considering needs and constraints; and
- Results in a structure that improves the organization's ability to recruit, reward, and retain talent in a competitive environment.

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Why conduct a Classification and Compensation Study?

- Identified in City's 2019-2020 Strategic Priorities as a need;
- Is recommended as best practice to maintain a competitive position in the labor market;
- With good maintenance, pay plans should remain competitive for several years; and
- Compensation updates are recommended every three years; classification and compensation studies every five years.

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Study Process

Completed Tasks:

- ✓ Conducted employee outreach.
- ✓ Assessed conditions of the current pay system.
- ✓ Reviewed the City's compensation philosophy.
- ✓ Conducted an **internal equity** analysis by reviewing Job Assessment Tool (JAT) input.
- ✓ Conducted **external equity** analysis by surveying the market to determine competitiveness of the following pay plans:
 - General Employee
 - Civil Service Fire
 - Civil Service Police

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Study Process (Continued)

- ✓ Developed new competitive pay plans.
- ✓ Individually assigned classifications to a pay grade/range.
- ✓ Developed the most appropriate methods for implementing the revised plans/pay ranges.
- ✓ Estimated annualized salary costs for implementing the proposed plans.
- ✓ Prepared/provided Draft Report.

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Study Process

Remaining Tasks:

- Prepare/provide Final Report.
- Provide training in study methodology to HR.
- Revise job descriptions.

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Employee Outreach

Received the following feedback from employees:

- Jobs are rewarding – allowing employees to serve their community.
- Individual salaries and pay ranges should be competitive with peer organizations.
- Concern for salary compression between newly hired and longer tenured employees.
- City provides good benefits; though family medical premiums are expensive.

Current Conditions

Reviewed types of pay plans administered:

- General Employee Pay Plan
 - ❖ 21 pay grades, range spreads between 19-67%

- Civil Service Fire Pay Plan
 - ❖ 4 pay grades, 5 steps, range spreads between 9-16%

- Civil Service Police Pay Plan
 - ❖ 5 pay grades, 1-8 steps, range spread of 6-21%

Reviewed employees' salaries within pay ranges:

- General Employee Pay Plan
 - ❖ **63.4% of salaries fell below the midpoint**

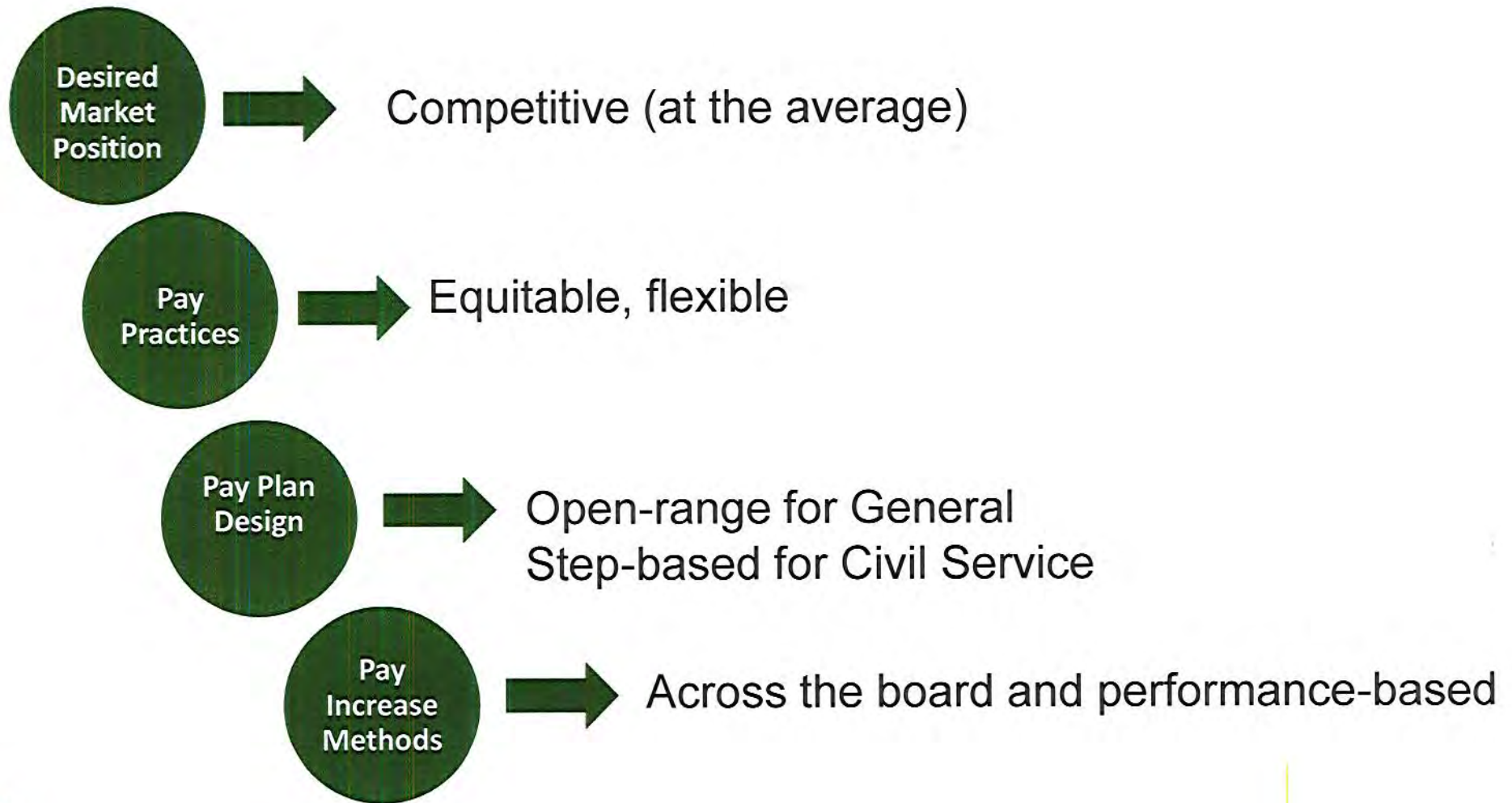
- Civil Service Fire and Police Pay Plans
 - ❖ Salaries were appropriate per step assignment

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Compensation Philosophy

Reviewed the City's compensation philosophy:



Classification Review

- Reviewed employee input to and supervisor review of JATs;
- Determined classification hierarchy/**internal equity**; and
- Made appropriate title change recommendations.

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Compensation Review

Conducted a salary survey; collected salary range data from 19 peers:

- 66 benchmark classifications
- average number of matches for each classification was 8.2 (not all respondents had matches for all benchmark classifications)

Market Peers
City of Bastrop, TX
City of Brenham, TX
City of Buda, TX
City of Cedar Park, TX
City of El Campo, TX
City of Elgin, TX
City of Georgetown, TX
City of Hutto, TX
City of Kyle, TX
City of Lakeway, TX
City of Leander, TX
City of Luling, TX
City of Manor, TX
City of New Braunfels, TX
City of San Marcos, TX
City of Seguin, TX
City of Taylor, TX
Caldwell County, TX
Hays County, TX
Bluebonnet Co-Op
Guadalupe Blanco River Authority
Lower Colorado River Authority
Lockhart Independent School District
Maxwell Water Supply

**Red indicates data obtained from peer*

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Compensation Review *(Continued)*

Collected salary range data for benchmark classifications (subset of all); conducted **external equity** analysis by comparing the data at the desired market position (average of market):

General Employee Pay Plan

Benchmark Classifications	Differential at the Range Minimum	Differential at the Range Midpoint	Differential at the Range Maximum
Overall Average	-26.0%	-23.0%	-21.10%

Civil Service Fire Pay Plan

Benchmark Classifications	Differential at the Range Minimum	Differential at the Range Midpoint	Differential at the Range Maximum
Overall Average	-24.5%	-32.4%	-38.9%

Civil Service Police Pay Plan

Benchmark Classifications	Differential at the Range Minimum	Differential at the Range Midpoint	Differential at the Range Maximum
Overall Average	-7.2%	-13.3%	-18.4%

* Results indicate the average of the differentials to current plan for benchmark classifications.

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Benefits Review

Conducted a benefits survey; collected benefits data from 16 peers:

- Medical premiums for single coverage are competitive with the market.
- Dental and vision premiums were competitive.
- Retirement contribution was slightly less than peers' contributions.

Market Peers
City of Bastrop, TX
City of Brenham, TX
City of Buda, TX
City of Cedar Park, TX
City of El Campo, TX
City of Elgin, TX
City of Georgetown, TX
City of Kyle, TX
City of Lakeway, TX
City of Leander, TX
City of Manor, TX
City of New Braunfels, TX
City of San Marcos, TX
City of Seguin, TX
City of Taylor, TX
Guadalupe Blanco River Authority

City's benefits are comparable to public sector peers' benefits.

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Proposed Pay Plans

General Employee

- new competitive plan
- open-range design
- 21 pay grades
- spreads constant at 50%
- classifications slotted individually in a pay grade/range - based on both internal and external equity; i.e., results of the classification review and the market survey results

Grade	Minimum	Midpoint	Maximum	Range Spread
101	\$ 24,860.38	\$ 31,075.48	\$ 37,290.57	50%
102	\$ 26,352.00	\$ 32,940.00	\$ 39,528.00	50%
103	\$ 27,933.12	\$ 34,916.40	\$ 41,899.68	50%
104	\$ 29,609.11	\$ 37,011.39	\$ 44,413.67	50%
105	\$ 31,385.66	\$ 39,232.07	\$ 47,078.49	50%
106	\$ 33,268.80	\$ 41,586.00	\$ 49,903.19	50%
107	\$ 35,264.92	\$ 44,081.16	\$ 52,897.39	50%
108	\$ 37,380.82	\$ 46,726.02	\$ 56,071.23	50%
109	\$ 39,623.67	\$ 49,529.59	\$ 59,435.50	50%
110	\$ 42,001.09	\$ 52,501.36	\$ 63,001.63	50%
111	\$ 44,521.15	\$ 55,651.44	\$ 66,781.73	50%
112	\$ 47,192.42	\$ 58,990.53	\$ 70,788.64	50%
113	\$ 50,023.97	\$ 62,529.96	\$ 75,035.95	50%
114	\$ 53,025.41	\$ 66,281.76	\$ 79,538.11	50%
115	\$ 56,206.93	\$ 70,258.66	\$ 84,310.40	50%
116	\$ 59,579.35	\$ 74,474.18	\$ 89,369.02	50%
117	\$ 63,154.11	\$ 78,942.64	\$ 94,731.16	50%
118	\$ 66,943.35	\$ 83,679.19	\$ 100,415.03	50%
119	\$ 70,959.96	\$ 88,699.94	\$ 106,439.93	50%
120	\$ 75,217.55	\$ 94,021.94	\$ 112,826.33	50%
121	\$ 79,730.61	\$ 99,663.26	\$ 119,595.91	50%

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Proposed Pay Plans *(Continued)*

Civil Service Fire

- retained step design by classification
- spreads remained same
- Plan increased by 7% to be competitive

Classification	0 years	2 years	4 years	6 years	8 + years	Range Spread
FireFighter/EMT	\$43,761.97	\$45,383.88	\$47,536.59	\$49,689.30	\$50,809.89	16%

Classification	0 years	3 years	6 years	9 years	12+ years	Range Spread
Fire Engineer	\$48,627.69	\$49,689.30	\$51,871.50	\$52,933.11	\$54,024.21	11%
Captain (Fire)	\$54,024.21	\$56,206.42	\$57,268.03	\$58,329.64	\$59,450.23	10%
Assistant Fire Chief	\$62,962.22	\$64,097.28	\$65,254.59	\$66,389.65	\$68,704.27	9%



Proposed Pay Plans *(Continued)*

Civil Service Police

- retained step design by classification
- spreads remained same
- Plan increased by 7% to be competitive

Classification	0 years	1 year	2 years	4 years	6 years	8 years	10+ years	12+ years	Range Spread
Cadet	\$40,349.70	--	--	--	--	--	--	--	--
Officer	\$52,880.26	\$54,260.13	\$55,662.26	\$57,064.38	\$58,778.10	\$60,536.32	\$62,361.31	\$64,230.82	21%
Sergeant	--	--	\$65,477.15	\$66,834.77	\$69,015.86	\$71,263.71	\$73,578.34	--	12%
Lieutenant	--	--	--	\$74,557.60	\$77,139.30	\$79,876.78	--	--	7%
Captain (Police)	--	--	--	\$80,121.60	\$84,928.90	--	--	--	6%

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Implementation - General

Bring to New Minimums

- Calculations are performed to determine the relation of employees' salaries to the **proposed** minimums.
- Based on these calculations, employees' salaries are adjusted to the new pay grade minimums as needed.
- Employees' salaries above the proposed minimums are unaffected.
- This calculation is incorporated in the subsequent methodology.

With this method, the new competitive pay plan will be put in place, though compression of salaries will not be improved, and in fact will be worsened.

Implementation – General (Continued)

Move Toward Midpoint 3-Tier Capped

- Calculations are performed to determine the relation of employees' salaries to **proposed** midpoints; (referred to as Compa-Ratio).
- Based on the calculations, AND employees' years of tenure at the City, adjustments are calculated to move salaries closer toward to the **new midpoints** - also referred to as **market points**.
- Calculation utilizes 3 tiers of tenure (1-3, 3-7, >7) and target Compa-Ratios.
- Tier increments are designed to give larger adjustments (in percentage terms) to those with salaries furthest from the **market point** and to those with more tenure.
- Adjustments are capped such that salaries are adjusted at most by \$1,500 (annualized) unless more is required to Bring to New Minimums.
- Employees' with salaries above the proposed midpoints are unaffected.
- Phased option could be utilized.

This methodology helps alleviate compression issues – i.e., improve the position of employees' salaries below midpoints.

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Implementation – Civil Service

Current Step

- Employees maintain current step placement; salaries are adjusted accordingly.

The new competitive pay plan will be put in place, and employees will maintain their salary placement (step).

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Estimated Annualized Salary Costs

Bring to New Minimums:

- Total Annual Adjustments: **\$38,828.75**
- # Employees who would receive adjustments: **27**

Move Toward Midpoint 3-Tier Capped (full cost):

- Total Annual Adjustments: **\$110,262.99 ****
- # Employees who would receive adjustments: **76**

Move Toward Midpoint 3-Tier Capped (phase 1):

- Total Annual Adjustments: **\$74,545.87 ****
- # Employees who would receive adjustments: **76**

Move Toward Midpoint 3-Tier Capped (phase 2):

- Total Annual Adjustments: **\$35,717.12**
- # Employees who would receive adjustments: **66**

Current Step (Civil Service only):

- Total Annual Adjustments: **\$76,209.04**
- # Employees who would receive adjustments: **all**

* Cost estimates are base salary only (no OT) and do not include the cost of benefits.

** Estimate includes Bring to Minimum cost.

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Thank You!

Evergreen Solutions, LLC

2878 Remington Green Circle

Tallahassee, Florida 32308

850.383.0111 phone

850.383.1511 fax

www.ConsultEvergreen.com

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City of Lockhart, Tx

Council Agenda Item Briefing Data

COUNCIL MEETING DATE: August 31, 2020

AGENDA ITEM CAPTION: Discussion of the City Manager's Fiscal Year 2020-2021 Proposed Budget

ORIGINATING DEPARTMENT AND CONTACT: Finance – Pam Larison

ACTION REQUESTED:

- ORDINANCE RESOLUTION CHANGE ORDER AGREEMENT
 APPROVAL OF BID AWARD OF CONTRACT CONSENSUS OTHER

BACKGROUND/SUMMARY/DISCUSSION: This agenda item allows for Council to review and discuss any budget allocations or deletions from the City Manager's Fiscal Year 2020-2021 Proposed Budget.

PROJECT SCHEDULE (if applicable):

AMOUNT & SOURCE OF FUNDING:

Finance Review initials



Funds Required: 0
Account Number: n/a
Funds Available: n/a
Account Name: n/a

FISCAL NOTE (if applicable):

Previous Council Action:

COMMITTEE/BOARD/COMMISSION ACTION:

STAFF RECOMMENDATION/REQUESTED MOTION:

LIST OF SUPPORTING DOCUMENTS: City Manager's Fiscal Year 2020-2021 Proposed Budget Workbook (distributed to Council and website). Reconciliation of City Manager's Proposed Budget to Council; Vehicle Leasing Analysis; and Fund Balance Analysis.

Department Head initials:



City Manager's Review:



FISCAL YEAR 2020-2021
RECONCILIATION OF CITY MANAGER'S PROPOSED BUDGET TO COUNCIL ADOPTED BUDGET

	FY 2020-2021		
	PROPOSED REVENUES	PROPOSED EXPENSES	Difference
REVENUE SUMMARY			
GENERAL FUND	\$11,097,183	\$11,081,220	\$15,963 (a)
DEBT SERVICE FUND	1,154,890	1,154,890	0
ELECTRIC FUND	12,045,430	12,022,231	23,199 (b)
WATER FUND (1)	3,908,877	3,752,957	155,920 (b)
WASTEWATER FUND	2,475,035	2,430,461	44,574 (b)
SOLID WASTE FUND	1,868,300	1,789,338	78,962 (b)
EMS FUND	1,338,482	1,300,671	37,811
AIRPORT FUND	119,792	67,512	52,280
LOCKHART ECO DEV FUND	1,146,626	978,660	167,966
TOTAL - REVENUES	\$35,154,615	\$34,577,940	\$576,675

	FY 2020-2021		
	REVISED REVENUES	REVISED EXPENSES	Difference
EXPENSE SUMMARY			
GENERAL FUND	\$11,299,889	\$11,237,914	\$61,975
DEBT SERVICE FUND	1,154,890	1,154,890	0
ELECTRIC FUND	12,045,430	12,008,536	36,894
WATER FUND	3,908,877	3,768,042	140,835
WASTEWATER FUND	2,475,035	2,452,016	23,019
SOLID WASTE FUND	1,868,300	1,800,223	68,077
EMS FUND	1,338,482	1,300,671	37,811
AIRPORT FUND	119,792	67,512	52,280
LOCKHART ECO DEV FUND	1,146,626	978,660	167,966
TOTAL - EXPENSES	\$35,357,321	\$34,768,464	\$588,857

Included in FY 20-21 Revenues:

- (1) Increase in Water Fund revenues due to the new water rate for Carrizo Ground Water Project - \$0.50 increase in fixed base charge. (residential - \$23.10 to \$23.60; non-residential - \$34.33 to \$34.83)

Included in FY 20-21 Expenses:

- (a) Increases in General Fund include:
 - 1) Proposed 3% wage inflation adjustment
 - 2) Fire apparatus loan funding - initial down payment \$125,000 (annual payments of \$102,028 for 5 years)
 - 3) Fire Chief SUV - \$45,000
 - 4) Lockhart Grand Prix - rescheduled - \$26,000
 - 5) City-wide Phone System - \$15,000
 - 6) One Police Interceptor - \$52,000
- (b) Increases in Utility Funds:
 - 1) Proposed 3% wage inflation adjustment

Items to be discussed & finalized:

	General	Utility	
1) Implementation of Phase 1 of Compensation Study	\$187,000	\$32,665	(inserted)
2) Additional Street Re-surfacing	400,000	-	
3) Water Feature at City Park	11,000	-	
4) Fleet Leasing - see attachment "A"	57,145	32,681	(inserted)
5) Redistribute City-wide Phone System across Funds	8,550	6450	(inserted)
6) Clark Building Major Maintenance & Repairs	50,000		
7) Downtown WiFi	-	-	
8) CARES funding of Utility/Court Payment Kiosks	-	-	
9) Others??			

Possible One-Time Expenditures

1) Additional Street Funding	400,000
2) Water Feature at City Park	11,000
3) Clark Building Renovations	50,000
4) Additional Parks Improvement Funding	

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ATTACHMENT "A"

VEHICLE LEASING ANALYSIS

Unit	Year	Description	Dept.	Odometer	Replacement	Lease	Expenditures		Revenues over Expendures
							Current budget	Amended Budget	
123	2010	Ford Fusion	Police	58,128	Interceptor	9,063.46			
121	2010	Ford Fusion	Police	68,786	Interceptor	9,063.46			
122	2010	Ford Fusion	Police	92,751	Interceptor	9,063.46			
111	2010	Ford Crown Victoria	Police	96,226	Interceptor	9,063.46			
302	2008	Ford Explorer	Fire	74,112	Ford Explorer	6,253.00			
120	2010	Ford F150 Truck	Animal Con.	104,996	F-150	3,659.18			
45	2001	Ford F150 Truck	Parks	183,069	F-150	3,659.18			
46	2001	Ford F150 Truck	Parks	144,392	F-150	3,659.18			
10	2001	Ford F150 Truck	Street	71,942	F-150	3,659.18			
						57,143.56	11,081,220	11,237,914	61,975
3	1994	Chevy 1500	Electric	202,163	F-250	4,085.06			
2A	1997	Ford F-150	Electric	170,059	F-250	4,085.06			
26	2007	Ford F150 Truck	Electric	102,627	F-250	4,085.06			
						12,255.18	12,022,231	12,008,536	36,894
119	2012	Ford F250 S/D Truck	Water	83,968	F-250	4,085.06			
						4,085.06	3,752,957	3,768,042	140,835
15	1999	Chevy C-10 Truck	Water/Waste	153,300	F-250	4,085.06			
16	2001	Ford F250 S/D Truck	Water/Waste	173,553	F-250	4,085.06			
12	2005	Ford F150 Triton	Water/Waste	129,541	F-250	4,085.06			
						12,255.18	2,430,461	2,452,016	23,019
2B	2002	Ford Ranger	Recycle		F-250	4,085.06			
						4,085.06	1,789,338	1,800,223	68,077
						89,824.04			

yellow - general fund
 peach - electric fund
 blue - water fund
 green - wastewater fund
 red - solid waste fund

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FUND BALANCE ANALYSIS MAJOR FUNDS FY2020

	General Fund	Electric Fund	Water Fund	Wastewater Fund	Sanitation Fund
2018 - 19 Ending Audited Fund Balance	\$ 5,103,853	\$ 4,100,636	\$ 691,342	\$ 2,099,005	\$ 798,968
2018 - 19 Audited Operating Expenses	9,943,817	9,220,429	2,041,621	1,320,146	1,631,861
Fund Balance Policy* Percentage (in months)	25% (3)	33% (4)	33% (4)	33% (4)	33% (4)
Required Fund Balance (restricted)	\$ 2,485,954	\$ 3,042,742	\$ 673,735	\$ 435,648	\$ 538,514
Encumbered for Approved Expenditures					
Server Upgrade	\$ 100,000				
Public Safety Handheld/Mobile Radios	\$ 633,466				
Sidewalk Funding	\$ 75,000				
Available Fund Balance (unrestricted)	\$ 1,809,433	\$ 1,057,894	\$ 17,607	\$ 1,663,357	\$ 260,454
2019-20 Amended Revenues	10,926,460	11,974,502	4,118,701	2,386,694	1,863,889
2019-20 Amended Expenses	10,844,316	11,910,886	4,072,364	2,222,125	1,824,759
	82,144	63,616	46,337	164,569	39,130
FY 2019-20 Projected Ending Fund Balance (available & unrestricted)	\$1,891,577	\$1,121,510	\$63,944	\$1,827,926	\$299,584

* The City of Lockhart's Fund Balance Policy requires that the City maintain a percentage of each funds operating expenditures.
The General Fund is 25% or 3 months and the Utility Funds are 33% or 4 months.