



**FY 2023-2024
PROPOSED BUDGET**

Revised: August 22, 2023



This budget will raise more total property taxes than last year's budget by \$649,207 or 4.6%, and of that amount \$332,274 is tax revenue to be raised from new property added to the tax roll this year.

(Required per Texas House Bill 3195, passed during the 80th Legislative Session)



**BUDGET MESSAGE
AND
AT-A-GLANCE**



The City of Harker Heights

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Harker Heights, Texas 76548
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Mayor

Michael Blomquist

Mayor Pro Tem

Lynda Nash

City Council

Jennifer McCann
Stacey Wilson
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August 29, 2023

Dear Mayor and City Council Members:

This Fiscal Year 2024 Budget, which begins on October 1, 2023, and ends on September 30, 2024, is submitted to you in accordance with the City of Harker Heights' Charter and was filed with the City Secretary on August 1, 2023. This budget provides the resources needed to maintain a high level of service to citizens and businesses.

The budget is a plan of action that addresses which resources of the City will be used to accomplish objectives that the City Council feels are necessary. It meets the present challenges and helps to accomplish opportunities recognized by the City Council, Staff, and citizens.

Staff began working on the 2024 budget in January with requests for the Information Technology Department to provide quotes on technology related fixed assets and software. In February, the Outside Agency Funding Application period opened with a closing date of April 30. Budget planning kicked off in March with the Annual Budget Kickoff Meeting which was followed by the distribution of request forms for fixed assets, capital improvements, and personnel to all departments. Department Heads were then asked to produce a proposed budget for their departments' operating line items. Department expenditures/expenses were discussed in meetings held in May and June with the City Manager, Assistant City Manager, Finance Director, and Department Heads to provide guidance in the preparation of the budget.

Revenues were discussed in separate meetings with the City Manager, Assistant City Manager and Finance Director which included a look at the City's five-year long-range plans. The five-year long-range plans depict projected revenues and expenditures/expenses for the next five fiscal years and the projected fund balances for the General, Utility, Sanitation, and Drainage Funds. The long-range plan for the Capital Project Fund was also reviewed to ensure that money would be available for the projects that are planned to continue or begin during the 2024 fiscal year and beyond. The Capital Project long-range plan is also reviewed during the fiscal year in the event changes need to be made to funding sources or expenditures for projects.

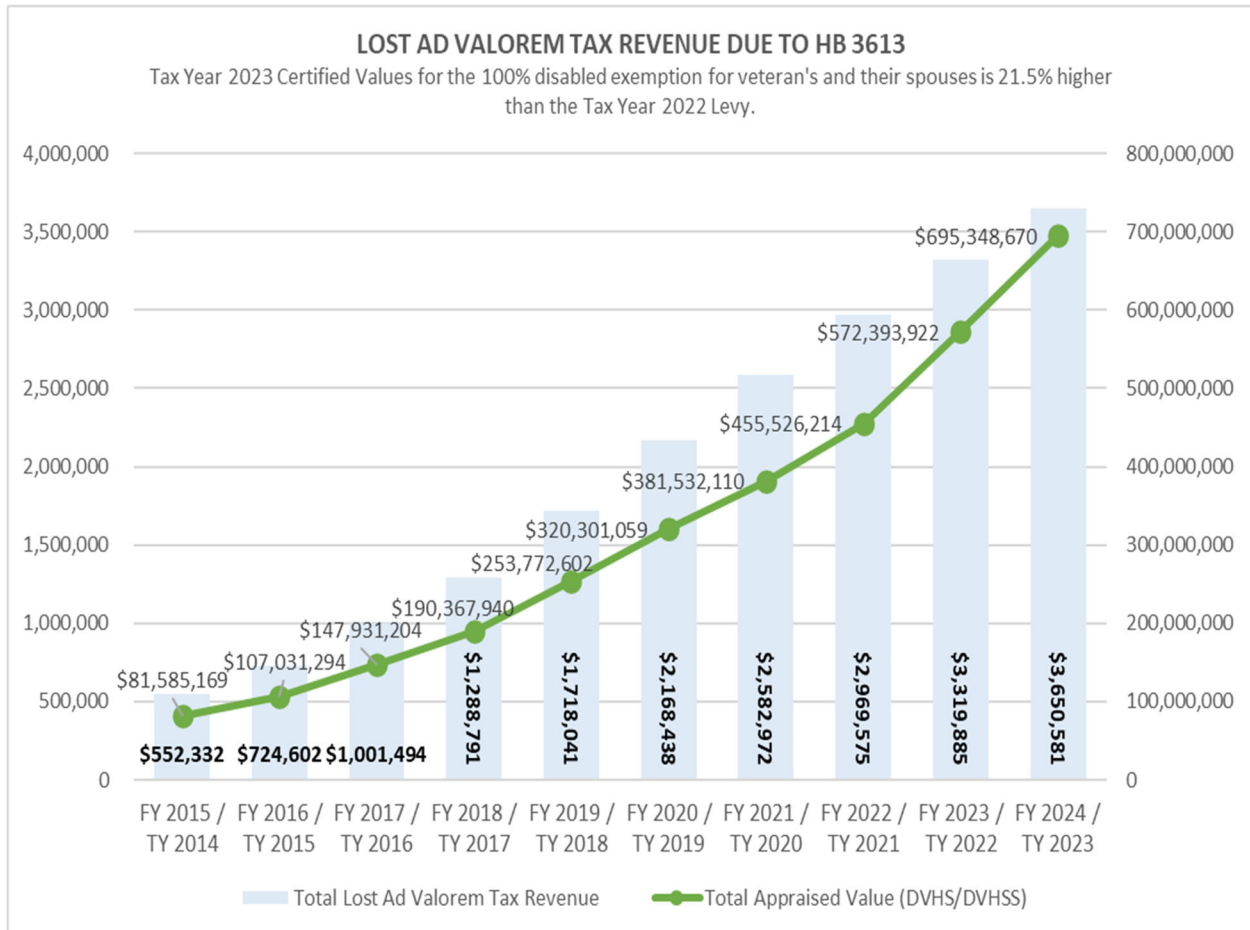
Principal Issues / Challenges

Following are some of the items that affect planning and impact the budget process:

House Bill 3613 and Property Taxes

House Bill 3613 eliminates property taxes for military veterans with a 100% disability rating from the U.S. Department of Veteran's Affairs. (Several years later, another bill was passed extending this exemption to the spouses of 100% disabled military veterans.)

When HB 3613 became effective in Fiscal Year 2010, it initially had a minor effect on property valuations in the City of Harker Heights. Over the years, these exemptions have grown with Fort Cavazos, one of the largest military installations in the world, just a few miles away. Cities that border Fort Cavazos, such as Killeen and Copperas Cove, get some relief due to a bill passed in 2015 offering disproportionate impact aid. The City of Harker Heights does not receive that impact aid and estimates a loss of \$3,650,581 from 100% disability exemptions in the 2024 fiscal year. In FY 2011, the property tax loss from the 100% disability exemption was \$262,189.



City officials have been working with area legislators to tackle this issue. Staff understands that the intent of the legislators was to assist our veterans, however it inadvertently hurts these same veterans, in addition to our other citizens, by limiting the services the City can provide.

Sales Tax

Continued residential and commercial growth have played a strong part in boosting our local economy. Staff’s major challenge is in predicting the growth of sales tax. Now, three years after the pandemic, sales tax continues to be a strong revenue source for the City, but it has also seen fluctuations. Whether or not it has finally reached its peak or has more growing to do is something that remains to be seen.

Residential and Commercial Growth

Residential and commercial growth have the potential to have a strong impact on our budget by way of building permit revenue as homes and commercial properties are built, additional property tax once those buildings are established, and sales tax as residents in those homes go to the commercial establishments within Harker Heights.

New single-family home construction permits total 42 issued at a reported valuation of \$8,856,139 during the period of October 1, 2022, to June 30, 2023. Residential homes continue to be constructed in the Cedarbrook Ridge subdivision. At the end of fiscal year 2022, there were 164 permits issued with a reported valuation of \$36,121,361.

Two family home dwellings, or duplexes, have become a practical option for many of our residents who are living in the area for a short time or may not be ready to buy a home. Twenty-five permits were issued for duplexes from October 1, 2022, to June 30, 2023, with a reported valuation of \$7,784,410. During fiscal year 2022, 47 permits were issued with a \$12,535,000 reported valuation.

One new commercial permit with a total valuation of \$4,150,000 has been issued for the construction of a children's and family health medical clinic through the end of June 2023. New commercial permits during the 2022 fiscal year totaled five with a reported valuation of \$18,760,011. These commercial permits were issued for a rehabilitation hospital, Dutch Bros Coffee, a climate-controlled storage building, and a commercial retail and office space.

Inflation and the Availability of Products

The inflation of prices seen throughout the United States has made it difficult for the City, as well as its residents, to obtain the goods and services needed at a "reasonable" price and in a timely manner. Many of the fixed assets (vehicles and equipment) that were budgeted in the 2023 fiscal year will be rolled over into the 2024 fiscal year due to the lack of availability; a process typically held for capital projects.

Staffing

The challenges of staffing hit the City hard beginning in the 2022 fiscal year. The Public Works, Police, and Parks and Recreation Departments were the hardest hit with staffing issues. Many employees hit the age of retirement and several positions were just not getting applicants. The Human Resources Department continues to work on recruitment and retention activities and those departments that were able to, such as Police Department, did their own recruitment outside of HR advertisements. Human Resources implemented fun challenges that allowed for employees to "win" additional jean days or an extra half-hour for lunch. During FY 2023, HR and public safety administration staff worked on improving the pay scale in order to retain and recruit staff as well. In the proposed budget for the 2024 fiscal year there is a cost-of-living adjustment as well as an additional certification pay for telecommunicator positions, court staff, and bilingual staff who translate for Municipal Courts.

Health Insurance

Health insurance rates nationwide continue to increase. Currently, the City of Harker Heights absorbs the cost of employee coverage. Absorbing the cost of health insurance as it continues to rise will become even more challenging once growth within the City stabilizes and revenues flatten. The City goes out for Requests for Proposals (RFP) when necessary in hopes to keep rates competitively low as our employees must pay the cost to cover their spouses and children. This year, Staff was able to negotiate with our current health insurance provider and did not need to go through the RFP process. By doing so, the City was able to obtain a relatively small increase to the rate while still maintaining the quality healthcare needed to hire and retain quality employees.

Unfunded Mandates

Senate Bill 3 was passed on June 6, 2021, and requires all affected utilities in Texas to prepare and implement an Emergency Preparedness Plan (EPP) that demonstrates how it will provide emergency operations during an extended power outage lasting longer than 24 hours while maintaining the Texas Commission on Environmental Quality's (TCEQ) requirement of maintaining a 20 psi level. Submission of the EPP was due March 1, 2022, and utilities were to begin implementation by July 1, 2022. The City has obtained engineering services and began moving forward with their services during the 2023 fiscal year. The plan to get emergency generators online at the water pump stations is budgeted in the Capital Projects Fund at a cost of \$4,043,400 over the next three fiscal years to meet this unfunded requirement.

Lead and Copper Rule Revisions (LCRR) became effective on December 16, 2021, and the compliance deadline is October 16, 2024. By the deadline date, the City's service line inventory and lead service line replacement plan, if applicable, is due. As part of the LCRR, all municipalities are required to do a lead service line inventory, provide

public communication, do water quality sampling, and participate in a “find and fix” initiative for any lead-contributing sources found. If there are lead service lines within the city, a Lead Service Line Replacement Line Plan must be developed and implemented, and optimization of Corrosion Control Treatment will need to occur. Costs for the LCRR at \$4,445,000 continue to be budgeted over the next four fiscal years.

Wastewater Treatment Capacity

Texas Commission on Environmental Quality (TCEQ) requires wastewater treatment plants (WWTP) to begin engineering for plant expansion when they reach 75% of their capacity and at 90% of their capacity, they must begin construction. The City’s WWTP began nearing its 75% limit and estimates to expand were approximately \$40 million for 1.5 million gallons a day (MGD) of treatment capacity. The Water Control and Improvement District #1 (WCID #1) had an opportunity for the City to purchase 2.0 MGD of existing wastewater treatment capacity at \$15 million. The caveat being that the \$15 million would need to be paid over the next five years as the City will be taking over another entity’s debt payments.

SUMMARY

The Fiscal Year 2024 Budget provides the resources needed for the City to maintain its current level of services. Major challenges for the City continue to be inflation, parts availability, exemption impacts, employee recruitment and retention within certain divisions, utility project expenses, and unfunded mandates. While these challenges will continue to persist in this new budget, this budget takes strides to help offset some of these challenges while maintaining the level of service that citizens and businesses expect. The Fiscal Year 2024 Budget was conservatively developed based on current and expected economic trends. On the personnel side, while the budget seeks to address some wage inflation issues, it does not add significant personnel. The budget lowers the tax rate and is balanced. Unencumbered reserves are assisting in reducing the impact of utility project expenses including those that are unfunded mandates. The budget was filtered through and built upon the City’s vision: *Providing public services that empower people to focus on what matters most: Their goals, hopes and dreams.* Our passion is in serving our citizens and businesses!

This budget document would not be possible without the hard work of the City Council and City Staff. It is an honor and a blessing to serve alongside such service minded individuals. Citizens and businesses have a choice on where to live or locate. We always strive to honor that choice through our service. We are excited to see where your goals, hopes and dreams take you!

Sincerely,

David R. Mitchell

David R. Mitchell
City Manager

BUDGET AT A GLANCE

The Fiscal Year 2024 Proposed Budget includes total revenues for all funds of \$65,683,000 and total expenditures of \$71,448,500. The budget is a balanced budget with the difference between revenues and expenditures being (1) bond proceeds received in prior fiscal years whose capital project expenditures are budgeted in the current fiscal year, (2) capital project expenditures carried over from prior years for which transfers have been made in prior years, and (3) the use of fund balance to offset operating expenditures/expenses.

FY 2023 – 2024 BUDGET	REVENUES	EXPENDITURES
General Fund	\$ 27,957,000	\$ 30,813,000
Debt Service Fund	3,322,400	3,280,900
Fixed Asset Fund	1,388,800	1,510,000
Capital Projects Fund	14,203,200	14,392,600
Utility Fund	13,150,100	15,730,200
Sanitation Fund	2,841,900	2,778,100
Drainage Fund	905,200	961,500
Hotel / Motel Fund	173,000	26,700
Restricted Court Fund	97,900	100,000
Employee Benefits Fund	3,000	100
Coronavirus Fund	1,690,500	1,855,400
TOTAL	\$ 65,733,000	\$ 71,448,500

GOVERNMENTAL FUNDS

GENERAL FUND REVENUES

Total revenues for the General Fund for FY 2024 are proposed at \$27,957,000 an increase of \$944,600 or 3.5% over the projected amount of \$27,012,400 for FY 2023. Major sources of General Fund revenues include:

Property Tax

Also known as Ad Valorem Tax, property tax is the largest revenue source in the General Fund at 41.7% of total revenues or \$11,653,700. The FY 2024 Budget was prepared using a total tax rate of \$0.5250 per \$100 of taxable valuation, \$0.0550 less than the prior year’s tax rate of \$0.5800. The 2023 tax year certified taxable value, including totals approved and those pending under protest, is \$2,813,547,311 which is an increase of \$33,896,488 or 13.3% from the 2022 levy totals of \$2,482,650,823.

The tax rate is comprised of two components – maintenance and operation and debt service. The maintenance and operation portion (M&O) of the rate is in the General Fund and utilized for general governmental purposes (operational expenses). The debt service portion (I&S) is in the Debt Service Fund and utilized for the payment of principal and interest on debt.

During the tax rate adoption process there are two main types of rates calculated and a third type if an entity is eligible. (1) The No New Revenue Rate is the tax rate that will produce the same amount of taxes when applied to the same properties as the prior year. (2) The Voter Approval Rate is the rate that, if exceeded, requires an automatic election on the November uniform election date. (3) The Voter Approval Rate – Adjusted is the same as (2) but adds into it unused increment rate credits (rate equal to the difference between the adopted tax rate and the voter approval rate for the prior three years).

The following table shows how changing the M&O rate effects the amount of revenue received in the General Fund.

Tax Rate Description	Total Tax Rate	M&O Rate	Revenue Amount	Difference in Revenue from Proposed Rate
Proposed Tax Rate	\$ 0.5250	\$ 0.4142	\$ 11,653,700	0
No New Revenue (NNR) Rate	0.5134	0.4026	11,327,300	(326,400)
Voter Approval Rate	0.5364	0.4256	11,974,500	320,800
Voter Approval Rate, Adj	0.5699	0.4591	12,917,000	1,264,000
Proposed Rate Less One Penny	0.5150	0.4042	11,372,400	(281,300)
Proposed Rate Plus One Penny	0.5350	0.4242	11,935,100	281,400

The following table is a comparison of the FY 2024 proposed property tax rates of the surrounding cities:

City	M & O	I & S	Total Rate
Harker Heights	\$ 0.414200	\$ 0.110800	\$ 0.525000
Belton	0.473700	0.066300	0.540000
Temple	0.267000	0.346000	0.613000
Killeen	0.474200	0.146600	0.620800
Copperas Cove	0.383166	0.289486	0.672652

HB 3195 – What Does It Mean?

In 2007, the State Legislature added an amendment to the Local Government Code Section 102.005 requiring that proposed budgets that raise more property tax revenue than in the previous year include a statement that specifies the amount of revenue, by what percentage, and how much of the revenue is from new property. Following is how that is calculated:

	TY 2023 Total Certified Taxable Value	2,813,547,311
X	Proposed Tax Rate per \$100 Valuation	0.5250
=	Estimated Total Revenue	14,771,123
-	Estimated PY Adjusted Taxes	14,121,916
=	Total More (Less) Raised Than Prior Year	649,207
	Divided by Estimated PY Adjusted Taxes	14,121,916
=	Percent Increase (Decrease)	4.6%

New property on the tax rolls, including any improvements, totals \$63,290,272 of the 2023 certified taxable value or \$332,274 in property tax revenue when multiplied by the proposed tax rate. This equates to 51.2% of the \$649,207 increase in tax revenue.

But How Much Will I Pay in Property Taxes?

Property taxes are assessed per \$100 of assessed value of the property. The City of Harker Heights’ City Council sets the property tax rate for the City annually however other entities are shown on your property tax bill as well. Per the Bell County Appraisal District, the average taxable value of a home with a homestead exemption in Harker Heights is \$287,192 for Tax Year 2023 (Fiscal Year 2024); the calculation of the taxes owed to the City would be:

Taxable Value x Tax Rate / 100 = Tax Due to Harker Heights

$\$287,192 \times \$0.5250 = \$150,775.80 / 100 = \$1,507.76$

Sales Tax

The second largest revenue source in the General Fund is sales taxes. \$10,691,800 was budgeted for the 2023 fiscal year as a conservative estimate of sales tax revenues that would be received. Projections for the end of the fiscal

year are \$11,243,000 or \$551,200 more than budgeted. Adjustments have been made to forecasts and the proposed revenue amount for FY 2024 is \$11,580,300.

Court Fines

Court fine revenue projections for the 2023 fiscal year are \$650,000 and the line item is budgeted at \$700,000 for FY 2024.

Other Revenue Categories

The total Licenses and Permits category revenue projections total \$405,000 for FY 2023. Growth in the city is continuing at a good pace and licenses and permits are expected to exceed the budgeted amount of \$276,500. The proposed budget for the 2024 fiscal year is \$358,000 which is \$81,500 more than the prior year’s budget.

The Charges for Services category continues to see improvement three years after the pandemic. Revenue projections for the 2023 fiscal year total \$1,106,100 or \$64,600 more than the \$1,041,500 budgeted. The proposed budget for this category in FY 2024 is \$1,069,000.

Transfers In

Transfers that are budgeted to come from other funds cover costs that are paid from the General Fund but also involve these other funds. Due to the unfunded mandates being covered by the Utility Fund, budgeted transfers are not funded to come in from there to cover personnel expenses. For this same reason, as other funds help to cover where the Utility Fund cannot contribute, they are also not transferring in for reimbursement of their personnel expenses either. The sole remaining transfer is:

- Transfer from Restricted Courts (salaries for court personnel, supplies, etc.)\$100,000

GENERAL FUND EXPENDITURES

The primary governmental functions contained within this fund are general administration, public safety, parks, library, streets, and maintenance. Total expenditures for the General Fund for FY 2024 are \$30,813,000, an increase of \$3,234,600 over the projected amount of \$27,578,400 for FY 2023. General Fund expenditures include:

Personnel

Salaries and fringe benefits total \$20,199,200 or 79.1% of operating expenditures and includes:

- A three percent cost of living adjustment for all employees
- A 4.12% increase in medical coverage
- Upgrade of Human Resource Specialist from a (12) to (14) – Administration
- Upgrade of Support Clerk (11) to Human Resource Specialist (14) – Administration
- Upgrade of Pet Adoption Center Supervisor from a (09) to (10) – Pet Adoption Center
- Upgrade the four Animal Service Officers from a (07) to (09) – Pet Adoption Center
- Addition of certification and degree pay for telecommunicator positions – Police Department
- Upgrade Court Administrator from an (18) to (19)
- Upgrade Juvenile Court Manager position (08) to JCM/Teen Court Coordinator (09) – Municipal Courts
- Addition of certification pay – Municipal Courts
- Upgrade one Code Enforcement Officer position (14) to a Code Enforcement Officer II position (16)
- Addition of a Plans Examiner position (12) – Planning and Development
- Change Activities Center and Special Events Manager (DD) to Activities Center and Special Events Superintendent (19) – Activities Center
- Upgrade Park Operations Manager (18) to Parks and Facility Superintendent (19) – Parks and Recreation
- Upgrade Recreation Center and Senior Programs Manager from a (12) to (14)
- Change Recreation Manager (DD) to Recreation Superintendent (19)
- Upgrade Aquatics Supervisors from a (03) to (05)
- Upgrade Water Safety Instructors from a (02) to (04)
- Upgrade Lifeguards from a (01) to (03)
- Upgrade Aquatics Cashiers from \$9 per hour to (01)

Additional non-monetary changes to personnel (position title changes) can be found in the “Personnel” section.

Outside Agency Funding

Each year, the City gives outside agencies that provide core services to the citizens of Harker Heights the opportunity to apply for grant funding based on the availability of funds. Approved funding for fiscal year 2023 totaled \$123,000 and \$117,000 of that is projected to be expensed to those entities. The following agencies are included in the FY 2024 proposed budget:

- Hill Country Transit (The HOP)\$50,000
- Heart of Texas Defense Alliance.....\$18,000
- Harker Heights Chamber of Commerce (Visitor’s Center)\$50,000
- Clements Boys and Girls Club.....\$20,000
- Greater Killeen Community Clinic\$17,000
- Variety / Peaceable Kingdom\$22,000
- Association of Responsible Citizens\$10,000

Transfers Out

Due to unfunded mandates and the \$15 million wastewater capacity buy-out, the General Fund will be taking a lot of the slack in “covering” for the Utility Fund. In addition to that, it will need to support the Utility Fund in operations. Staff forecasts that by the 2028 fiscal year, the Utility Fund will begin to repay the General Fund back as it should be a self-supporting fund. Transfers that are proposed to be sent out to other funds include:

- Transfer to Fixed Assets (funding various purchases)\$1,000,000
- Transfer to Utility Fund (funding operating expenses)\$750,000
- Transfer to Capital Projects (funding various projects).....\$3,000,000
- Transfer to Debt Service (cover deficit).....\$175,000
- Transfer of Cable PEG Funds to Fixed Assets (funding of audio-visual system upgrades)\$88,800

The City’s Fund Balance Policy for the General Fund is three months of operating expenses. The Fiscal Year 2024 Budget decreases the fund balance by \$2,856,000 for an ending fund balance of \$13,152,050. This exceeds the three-month fund balance requirement of \$6,384,300 by \$6,767,750.

DEBT SERVICE FUND REVENUES

Total revenues budgeted in the Debt Service Fund are proposed at \$3,322,400. This is \$183,700 more than the \$3,138,700 projected for the 2023 fiscal year.

The debt service (I&S) portion of the tax rate does not fluctuate with the property tax rate calculation like the maintenance and operation rate since it is used strictly to pay off the City’s debt. The I&S rate is \$0.1108 for the 2024 fiscal year; property tax revenue is budgeted at \$3,117,400.

DEBT SERVICE FUND EXPENDITURES

Total principal and interest payments for FY 2024 total \$3,247,000 and includes an interest payment for the Series 2024 Certificate of Obligation. A detail of outstanding debt is included in the “Debt Service” section however the section does exclude the Series 2024 issuance until approved by City Council. The Debt Service Fund’s long-range plan does forecast for the payments of the issuance and the Capital Project Fund shows the plans usage of it.

The ending fund balance for the Debt Service Fund is \$24,553. There is no fund balance requirement for this fund.

FIXED ASSET FUND REVENUES

The primary revenue source for the Fixed Asset Fund is transfers in from other funds. Total transfers proposed for FY 2024 is \$1,300,000. When available, the City will supplement this revenue with other funds for fixed asset purchases. For FY 2024, Coronavirus Relief Funds (CRF) are proposed to supplement purchases in the amount of \$157,800 and \$88,800 is proposed to be transferred from Cable PEG Fees to cover audio visual system upgrades at the Activity Center.

FIXED ASSET FUND EXPENDITURES

The City’s threshold for fixed assets is \$5,000 per one item. The following are some of the larger items proposed to be purchased:

- Two (2) 30 Cubic Yard Grapple Trucks – Sanitation (Transfer).....\$488,000
- Books, Audiobooks, and Online Resources – Library (Transfer).....\$100,000
- Audio Visual System Upgrade – Activity Center (Cable PEG Transfer)\$88,800
- Computer Lease Payment Year 4 of 5 Years – Information Technology (Transfer)\$82,900
- SCADA Upgrades – Wastewater Department (Transfer).....\$72,500

Some items are also being carried over from the 2023 fiscal year due to stalls in production. This also happened during planning for the current fiscal year. Items being carried over include:

- Crane Truck – Wastewater (Transfer)\$172,200
- Ford F250 with Deerskin Mount – Pet Adoption Center (Transfer)\$96,800
- Ford F250 Super Cab – Wastewater (Transfer)\$61,200
- Ford F250 Crew Cab – Parks and Recreation (Transfer).....\$50,500
- Ford F250 Super Cab – Maintenance (Transfer)\$47,500

For a more detailed listing see the “Fixed Asset Fund” section.

Proposed fixed asset purchases total \$1,667,800 with CRF funds purchasing \$157,800 leaving \$1,510,000 coming directly out of the Fixed Asset Fund.

The ending fund balance for the Fixed Asset Fund is \$46,285. There is no fund balance requirement for this fund.

CAPITAL PROJECT FUND REVENUES

Revenues for the Capital Project Fund are received from transfers in (Nonbond) and from bond proceeds (CO). Total revenues for FY 2024 are proposed at \$14,203,200; \$3,275,000 of which are transfers in from other funds. Staff is also proposing to issue Series 2024 Combination Tax and Revenue Certificates of Obligation in the amount of \$7.5 million to fund street, water/sewer, and drainage projects.

Just like with the Fixed Asset Fund, there are several projects which will be supplemented or fully funded through Coronavirus State and Local Fiscal Recovery Funds.

CAPITAL PROJECT FUND EXPENDITURES

FY 2024 proposes \$16,090,200 in capital projects that are new as well as carryover projects from previous fiscal years. Following are some of the major projects proposed:

- Warrior’s Path Phase 2 (Nonbond).....\$3,481,600
- Drainage Master Plan – Phase 2, 3, 4 (2024 CO/Nonbond)\$2,324,600
- Blowers and Generator Replacement at the Wastewater Plant (SLFRF)\$1,481,000
- Drainage Master Plan – Connell Detention Pond (2018 CO).....\$1,282,000
- 2023 Annual Street Improvements (Nonbond).....\$1,105,200
- Emergency Generators at Pump Stations – Senate Bill 3 Requirement (Nonbond)\$1,000,000

The Coronavirus State and Local Fiscal Recovery Funds will fund \$1,697,600 of the capital projects proposed leaving \$14,392,600 to be directly funded from the Capital Projects Fund. For a detailed list of all the projects proposed, see the “Capital Projects Fund” and “Coronavirus Fund” sections.

The ending fund balance for the Capital Project Fund is \$5,978,038 due to the receipt of the Series 2024 bond proceeds. It is anticipated to take three (or more) years to utilize these proceeds for the purpose in which they are issued. There is no fund balance requirement for this fund.

PROPRIETARY FUNDS

UTILITY FUND REVENUES

Total proposed revenues for the Utility Fund for FY 2024 are \$13,150,100, an increase of \$1,569,600 or 13.6% over the projected amount of \$11,580,500 for FY 2023. Major sources of Utility Fund revenues include:

Water Income

Projected water income for the current fiscal year totals \$6,718,900, which is \$182,700 more than the \$6,536,200 budgeted, due to the lack of rain in the area. Water income is proposed at \$7,256,400 for the 2024 fiscal year based on a one percent expected growth in the City and a rate increase of seven percent. This rate increase is necessary due to the fund's expected expenses for the pump station generators, a \$4+ million Senate Bill 3 unfunded mandate and the lead and copper rule unfunded mandate of over \$4 million. Although the General Fund will make budgeted transfers into the Utility Fund to assist in operating expenses, it will still be necessary to raise rates to maintain the Utility Fund.

Sewer Income

Sewer income is proposed based on a one percent expected growth and a rate increase of seven percent for FY 2024 at \$4,665,000. On the sewer side, the wastewater treatment plant buy-in of \$15 million over the next five years will need to be funded. Sewer rates are charged based on customer's water consumption because the City does not have a way to meter sewer usage. There is a 10,000-gallon cap for residential customers; commercial customers do not have a cap.

Following is a chart that compares the proposed water and sewer rates for the surrounding cities:

Residential Water and Sewer Charges Comparison (per gallons of usage)			
	3,000 gallons	10,000 gallons	25,000 gallons
Killeen	\$ 39.18	\$ 89.44	\$ 140.14
Harker Heights	44.95	96.61	152.86
Temple	41.10	123.35	299.60
Belton	46.08	127.98	223.48
Copperas Cove	66.55	128.50	261.25

Ordered by 10,000 gallons, the more common usage range.

UTILITY FUND EXPENSES

The primary functions contained within this fund are Water Administration, Water Operations, and Wastewater. Total proposed expenses for the Utility Fund for FY 2024 are \$15,730,200, an increase of \$5,989,100 or 61.5% over the projected amount of \$9,741,100 for FY 2023. Utility Fund expenses include:

Personnel

Salaries and fringe benefits total \$1,660,500 or 10.6% of operating expenditures and includes:

- A three percent cost of living adjustment for all employees
- A 4.12% increase in medical coverage
- Addition of bilingual certification pay for bilingual support in Municipal Court translation

Insurance

Property/Liability Insurance in the Utility Fund includes supplemental sewage backup coverage through Texas Municipal League. This coverage is designed to reimburse private property owners for damages caused by sewage that backs up from facilities owned or controlled by the City when the sewage backup was not caused by City actions and the City had no forewarning that it may happen. The total budgeted for the Utility Departments' portion of property/liability insurance, to include the supplemental sewage backup coverage, is \$33,600 for the 2024 fiscal year.

Water Purchases

The City purchases water from Water Control and Improvement District #1 (WCID #1) and Brazos River Authority (BRA). The 2023 fiscal year budget was \$3,368,400 and projections for year-end are at \$3,571,900; a 6.0% increase based on increased water usage city-wide due to lack of rain. For FY 2024, water purchases have been budgeted at \$3,530,000 based on projected water usage and WCID #1 debt payments, to include the City's portion of the proposed new debt for generators. It is lower than the prior year because the prior year amount includes an additional payment to WCID #1 for generators in the amount of \$182,200 separate from the debt issued.

Wastewater Purchases

The 62.0% increase in expenses is due in part to the 2.0 million gallon a day (MGD) wastewater treatment buy-in which will be paid out over a five-year period. In addition to that, operation and maintenance fees will apply just like with the water purchases. Budgeted for the 2024 fiscal year is \$5,576,700 to cover the first years' worth of buy-in payments and estimated O&M expenses.

Professional Fees

Proposed professional fees for FY 2024 total \$1,305,500, an increase of \$685,100 from the prior year's projection of \$620,400. This increase is primarily due to the proposed budget amount of \$1,271,300 in the Water Operations Department for the U.S. Environmental Protection Agency's (EPA) Lead and Copper Rule Revisions. The funding is for the City to comply with the Lead and Copper Rule.

Bond Expense

Principal and interest payments to cover outstanding debt are budgeted at \$1,754,300 for FY 2024. This is the portion of debt funded for water and wastewater projects that are to be paid back by utility revenues. Also included is the addition of the Series 2024 Combination Tax and Revenue Certificates of Obligation of which the utility portion would be \$2 million. This issuance would be used to fund the connector line improvement to WCID #1 and the Beeline Drive Waterline Replacement.

Additional information regarding outstanding debt can be found in the "Debt Service" section; this does exclude the Series 2024 issuance until approval. Forecasting for its funding and use is included in the Utility and Capital Projects Fund's long-range plans.

Transfers Out

For the FY 2024 Budget, transfers out to the Capital Projects Fund in the amount of \$50,000 from Utility Connect Fees are proposed.

The City's Fund Balance Policy for the Utility Fund is three months of operating expenses. The proposed Fiscal Year 2024 Budget utilizes \$2,580,100 of fund balance for a remaining fund balance of \$5,048,173. This exceeds the three-month fund balance requirement of \$3,920,050 by \$1,128,123.

SANITATION FUND REVENUES

Total revenues for the Sanitation Fund for FY 2024 are proposed at \$2,841,900, an increase of \$153,300 or 5.7% over the projected amount of \$2,688,600 for FY 2023.

Garbage Income

Garbage income is the main source of income for the Sanitation Fund. The budget of \$2,356,400 for the 2024 fiscal year includes a 2.0% expected growth in the city. There is no rate increase included for residential or commercial hand-pickup. Waste Management bills separately for commercial dumpster services.

Following is a chart that compares the proposed sanitation rates for the surrounding cities:

Residential Sanitation Charges Comparison						
	Rate	Pickups	Can Provided	Drop Site/Recycle	Pickups	Bin Provided?
Harker Heights	19.45	2 / week	96 gallons	\$1.00	n/a	n/a
Belton*	20.80	1 / week	96 gallons	Included	Biweekly	96 gallons
Killeen	21.41	1 / week	96 gallons	n/a	n/a	n/a
Temple	22.46	1 / week	96 gallons	Included	1 / week	90 gallons
Copperas Cove	24.21	1 / week	96 gallons	Included	Biweekly	96 gallons

Drop Site Fee

A Drop Site fee of \$1.00 per month was implemented in the 2022 fiscal year as usage of the City’s Drop Site/Recycling Center increased. \$130,600 has been proposed for the 2024 fiscal year budget, a 1.0% increase from the \$129,300 projected for FY 2023.

Brush and Bulky Collection Fee

Staff has looked at implementing a curbside brush and bulky collection service for residents in FY 2024. Part of setting that up will be charging a fee of \$2.30 per month per household once the program is up and running. The City has budgeted to purchase two 30 cubic yard grapple trucks and two positions in the Sanitation Fund for this purpose. Once these two tasks are accomplished, the fee would begin to be charged. The revenue line item shows a proposed amount of \$125,000 in collections for this service.

SANITATION FUND EXPENSES

The primary functions contained within this fund are Sanitation and the Drop Site. Total expenses for the Sanitation Fund for FY 2024 are \$2,778,100, an increase of \$231,900 over the projected amount of \$2,546,200 for FY 2023. Sanitation Fund expenses include:

Personnel

Salaries and fringe benefits total \$119,300 or 4.7% of operating expenditures and includes:

- A three percent cost of living adjustment for all employees
- A 4.12% increase in medical coverage
- Addition of two maintenance technician positions at mid-year for brush and bulky collection service

Roll Off Dumpster

The roll off dumpsters are maintained at the Drop Site Center and picked up by Centex Waste Management. As usage of the center has increased, expenses incurred by the City have also increased. The roll off dumpster line item has a proposed budget of \$415,000 for the 2024 fiscal year which is \$10,000 less than the \$425,000 projected for FY 2023.

Garbage Contract

The garbage contract line item is used to pay Centex Waste Management for residential and commercial garbage pickup (non-dumpster) throughout the City. (Centex Waste Management handles dumpster commercial billing.) This is the major expense for the Sanitation Fund, is proposed at \$1,959,500, and is a 3% increase over the \$1,902,400 projected for FY 2023.

Transfers Out

For the FY 2024 Budget, transfers out to the Fixed Asset Fund (\$150,000) and the Capital Projects Fund (\$75,000) are budgeted.

There is no fund balance requirement for the Sanitation Fund; a fund balance of \$342,376 is projected to remain at the end of the 2024 fiscal year.

DRAINAGE FUND REVENUES

Total proposed revenues for the Drainage Fund for FY 2024 are \$905,200, an increase of \$8,900 or 1.0% over the projected amount of \$896,300 for FY 2023.

Drainage Fees

The Drainage Fund was created to maintain the stormwater management systems within Harker Heights. A flat fee is charged monthly on each water bill and is used to fund drainage related expenses and projects. The \$894,200 proposed budgeted revenue for the 2024 fiscal year includes a 1.0% expected growth in the City. There is no rate increase proposed.

Following is a chart that compares the proposed residential drainage rates for the surrounding cities:

Residential Drainage Charges Comparison	
Belton	\$ 5.00
Killeen	5.40
Harker Heights	6.00
Temple	6.00
Copperas Cove	7.00

DRAINAGE FUND EXPENSES

The function contained within this fund is Drainage. Total expenses for the Drainage Fund for FY 2024 are \$961,500, an increase of \$3,100 from the projected amount of \$958,400 for FY 2023. Drainage Fund expenses include:

Personnel

Salaries and fringe benefits total \$138,400 or 68.7% of operating expenditures and includes:

- A three percent cost of living adjustment for all employees
- A 4.12% increase in medical coverage

Bond Expense

Total bond expenses are budgeted at \$460,100 for FY 2024 which includes the principal and interest payments to cover outstanding debt as well as the amortization expense. Also included is the addition of Series 2024 Combination Tax and Revenue Certificates of Obligation of which the drainage portion would be \$1.5 million. This issuance would be used to complete the Drainage Master Plan Phases 2, 3, and 4.

Additional information regarding outstanding debt can be found in the “Debt Service” section; this does exclude the Series 2024 issuance until approval. Forecasting for its funding and use is included, however, in the Drainage and Capital Projects Fund’s long-range plans.

Transfers Out

For the FY 2024 Budget, transfers out to the Fixed Asset Fund (\$150,000) and the Capital Projects Fund (\$150,000) are proposed.

The ending fund balance for the Drainage Fund is \$41,531. There is no fund balance requirement for this fund.

SPECIAL REVENUE FUNDS – RESTRICTED FUNDS

HOTEL / MOTEL FUND REVENUES

2023 fiscal year projections for hotel occupancy tax revenues are just under budget at \$120,000. This is due to the delayed opening of a new hotel as well as the second closure of a long-standing hotel for additional renovations. The proposed budget for FY 2024 is \$150,000 with projections of the new hotel opening in the first quarter of fiscal year and renovations on the other hotel being completed.

HOTEL / MOTEL FUND EXPENDITURES

Proposed expenditures in the Hotel/Motel Fund must meet the “heads in bed” test and are restricted to promote tourism, conventions, and the hotel industry. Budgeted expenditures total \$26,700, an increase of \$4,200 over the prior year. These expenditures are funding, or Outside Agency Grants, that have been given to the Harker Heights Chamber of Commerce through yearly requests and approval by the City Council. The Chambers’ request for FY 2024 consists of \$3,800 for Chamber Events/Tournaments, \$15,000 for the promotion of the arts through various festivals and events, \$400 for historical restoration or preservation (encouraging visits to the Mounted Warfare Museum), and \$7,500 for furnishing materials for the registration of convention attendees.

The ending fund balance for the Hotel/Motel Fund is \$810,846. There is no fund balance requirement for this fund. The City does have a long-range plan to use the fund balance of this fund to start construction on Comanche Gap Historical Park once it is at a sufficient level. Because Comanche Gap is a historical area, it does fit the criteria.

RESTRICTED COURT FUND REVENUES

Certain fines paid through the Municipal Court have fees attached that are deposited into restricted court funds. Budgeted revenues for FY 2024 total \$97,900 which is a \$2,500 increase or 2.6% over the projected amount for the 2023 fiscal year of \$95,400 and a 3.4% increase of the \$94,671 actual received in FY 2022.

RESTRICTED COURT FUND EXPENDITURES

Expenditures in the Restricted Court Fund are shown as transfers to the General Fund as it reimburses for the day-to-day costs incurred in the Municipal Court Department. For FY 2024, these transfers are budgeted at \$100,000 for:

- Building Security Fund (alarm system, fire protection, personnel)..... \$20,000
- Administration of Justice (training, memberships, supplies)\$5,000
- Court Technology Fund (equipment maintenance and supplies)\$15,000
- Local Truancy Diversion Fund (Juvenile Case Manager position).....\$25,000
- Child Safety Fund (Youth Health Coordinator position).....\$35,000

The ending fund balance for the Restricted Court Fund is \$204,310 and there is no fund balance requirement.

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund was created for the purpose of reducing the premium tax paid by the City to an insurance carrier for eligible lines of coverage. This fund is a pass-through fund for the collection and payment of employee insurance premiums.

Revenue received in this account is interest income only and is budgeted at \$3,000 for FY 2024. There is \$100 budgeted as expenses with the expectation of a check order being processed during the upcoming fiscal year.

The ending fund balance for the Employee Benefits Fund is \$12,772 and there is no fund balance requirement.

CORONAVIRUS FUND

The Coronavirus Fund was created in the 2022 fiscal year for grant money from the Texas Department of Emergency Management (Coronavirus Relief Funds) and from the American Rescue Plan Act (Coronavirus State and Local Fiscal Recovery Fund (SLFRF)). Grant revenue projected for FY 2023 totals \$3,232,900 and represents the usage of the funds already received. The 2024 fiscal year budget proposes grant revenue recognition of \$1,659,500 accounting for the expenditure of the remaining balance of the \$8,049,345 received in funding.

The SLFRF Funds have been used for (1) drainage channel project on Preswick and Lantana, (2) drainage replacement on Fuller Lane and Tye Valley, (3) second belt filter press project at the sludge dewatering building, (4) Rummel Road Lift Station Upgrade project, and (5) the Wastewater Treatment Plant blowers and generator replacement project. For a more detailed listing of projects, see the “Coronavirus Fund” section.

The ending fund balance for the Coronavirus Fund is \$72,978 and there is no fund balance requirement.

A large, stylized number '11' in a light gray color serves as a background. A large, pink, five-pointed star with a halftone dot pattern is centered over the number. The text 'BUDGET SUMMARIES' is printed in a bold, black, sans-serif font across the middle of the star.

BUDGET SUMMARIES

ALL FUNDS SUMMARY BY FISCAL YEAR

The table below provides a summary of the 2022 actual, 2023 projected, and 2024 proposed budgets for the City of Harker Heights by revenues sources and expenditure types.

Proposed FY 2024 revenues total \$65,733,000, a 21.9% increase from the \$53,909,600 projected for FY 2023 due to a proposed bond issuance. Revenue details are provided in each individual fund's section.

	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 PROPOSED	Percentage Incr (Decr)
BEGINNING FUND BALANCE	28,951,815	32,071,212	31,520,812	
REVENUE SOURCES				
Ad Valorem (Property Taxes)	13,558,444	13,781,200	14,771,100	7.2%
Franchise Taxes	1,609,028	1,648,200	1,660,700	0.8%
Other Taxes and Special Assessments	11,072,371	11,518,000	11,895,300	3.3%
Licenses & Permits	486,083	405,000	358,000	-11.6%
Fines & Fees	803,157	735,900	787,900	7.1%
Charges for Services	15,851,164	15,691,100	16,699,600	6.4%
Grant Revenue	3,235,018	3,403,100	4,707,200	38.3%
Intergovernmental Payments	7,649	11,000	9,700	-11.8%
Investment Earnings	187,178	1,588,000	1,548,000	-2.5%
Contributions and Donations	65,193	35,200	27,000	-23.3%
Miscellaneous	355,901	265,700	179,700	-32.4%
Lease Proceeds	0	0	0	0.0%
Bond Proceeds	0	0	7,400,000	0.0%
Transfers In	7,523,795	4,827,200	5,688,800	17.8%
TOTAL REVENUE SOURCES	54,754,981	53,909,600	65,733,000	21.9%

Proposed FY 2024 expenditures increased by \$16,988,500 over the FY 2023 projection for a total of \$71,448,500. Capital Improvement Projects is increasing by 134.3% over the prior year budget's projection with a total of \$16,090,200 proposed for FY 2024.

EXPENDITURE TYPES				
Personnel Service	18,604,805	19,884,300	22,117,400	11.2%
Supplies	1,086,338	1,184,100	1,236,100	4.4%
Maintenance	1,278,133	1,522,800	1,512,300	-0.7%
Contractual Services	7,886,842	9,293,000	15,689,300	68.8%
Services	279,018	346,700	388,500	12.1%
Bad Debt Expense	59,335	75,000	75,000	0.0%
Recreational Services	128,186	170,500	179,500	5.3%
Utilities	848,375	953,800	975,900	2.3%
Grant Expenses	87,627	158,000	53,600	-66.1%
Outside Agency Payments	134,500	139,500	213,700	53.2%
Lease and Rental Payments	21,065	22,100	24,000	8.6%
Reserves and Reimbursements	234,400	0	75,000	0.0%
Fixed Asset Purchases	2,273,613	3,440,900	1,667,800	-51.5%
Capital Improvement Projects	5,838,286	6,868,600	16,090,200	134.3%
Debt Service Payments	5,585,025	5,573,500	5,461,400	-2.0%
Transfers Out	7,290,036	4,827,200	5,688,800	17.8%
TOTAL EXPENDITURE TYPES	51,635,584	54,460,000	71,448,500	31.2%
Increase (Decrease) in Fund Balance	3,119,397	(550,400)	(5,715,500)	
Ending Fund Balance (Actual/Estimate)	32,071,212	31,520,812	25,805,312	
Less Restricted Funds	(760,317)	(880,828)	(1,027,928)	
Less Reserve Requirements	(7,471,596)	(8,256,325)	(10,304,350)	
Estimated Ending Fund Balance Remaining	23,839,299	22,383,659	14,473,034	

ALL FUNDS SUMMARY BY FUND TYPE

The following table provides a summary of the 2022 actual, 2023 projected, and 2024 proposed budgets for the City of Harker Heights by fund types.

The City of Harker Heights is organized into three fund types for accounting purposes:

Governmental Fund - General, Debt Service, Fixed Asset, and Capital Project Funds

Proprietary Fund - Utility, Sanitation, and Drainage Funds

Special Revenue Fund - Hotel/Motel, Restricted Court, Employee Benefit Trust, and Coronavirus Fund

	GOVERNMENTAL FUNDS ¹	PROPRIETARY FUNDS ²	SPECIAL REVENUE FUNDS ³	TOTAL ALL FUNDS
FY 2022 Beginning Fund Balance	23,700,762	4,593,910	657,143	28,951,815
FY 2022 Actual Revenues	34,801,278	15,061,744	4,891,959	54,754,981
FY 2022 Actual Expenditures	33,982,914	13,520,674	4,131,996	51,635,584
Increase (Decrease) in Fund Balance	818,364	1,541,070	759,963	3,119,397
FY 2022 Ending Fund Balance	24,519,126	6,134,980	1,417,106	32,071,212
FY 2023 Projected Revenues	35,092,400	15,165,400	3,651,800	53,909,600
FY 2023 Projected Expenditures	37,235,500	13,295,700	3,928,800	54,460,000
Increase (Decrease) in Fund Balance	(2,143,100)	1,869,700	(277,000)	(550,400)
FY 2023 Projected Ending Fund Balance	22,376,026	8,004,680	1,140,106	31,520,812
FY 2024 Proposed Revenues	46,871,400	16,897,200	1,964,400	65,733,000
FY 2024 Proposed Expenditures	49,996,500	19,469,800	1,982,200	71,448,500
Increase (Decrease) in Fund Balance	(3,125,100)	(2,572,600)	(17,800)	(5,715,500)
FY 2024 Projected Ending Fund Balance	19,250,926	5,432,080	1,122,306	25,805,312
Less Restricted Funds	0	0	(1,027,928)	(1,027,928)
Less Reserve Requirements	(6,384,300)	(3,920,050)	0	(10,304,350)
FY 2024 Projected Fund Balance Remaining	12,866,626	1,512,030	94,378	14,473,034

¹ The General Fund is using \$2,856,000 of fund balance/reserves. In an effort to continue to support infrastructure and fixed asset purchases, transfers of \$3 million and \$1 million will be made to the Capital Project and Fixed Asset Fund respectively. In order to support the Utility Fund while it funds the Senate Bill 3 unfunded mandate, the Lead and Copper Rule Revisions, and the purchase of 2.0 MGD of wastewater treatment capacity, a transfer of \$750,000 will also be made to the Utility Fund.

¹ The Debt Service Fund is proposed to receive \$3,322,400 in revenue and has \$3,280,900 in expenditures .

¹ Transfers into the Fixed Asset Fund exceed the amount of proposed expenditures for the 2024 fiscal year by \$121,200. The "Fixed Asset Fund" section provides more details.

² Utility Fund expenditures have increased as the cost of goods and services rise and as the City begins implementation of the Lead and Copper Rule Revisions and funds the emergency generator project (Senate Bill 3). The 2024 fiscal year will also see the start of payments towards the wastewater treatment capacity buy-in.

² The Sanitation Fund is a pass-through to pay Centex Management for residential and commercial pickup and funds the City's Drop Site Center. Revenues are proposed to exceed expenses at \$63,800.

² The Drainage Fund was set up to do stormwater maintenance throughout the City. Funds are used to pay for maintenance of the city-wide drainage system and transferred to pay for capital projects.

³ The pending opening of the new hotel and the reopening of an existing hotel brings the expectation of increased hotel occupancy taxes for the 2024 fiscal year.

³ The Employee Benefits Fund only revenue source is interest as it is a pass-through for employee benefit payments.

³ Expenditures in the Coronavirus Fund exceed the revenue by \$164,900. The City has already obligated these funds; the next deadline is to have it spent by December 31, 2026.



GENERAL FUND

GENERAL FUND REVENUES

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PROPERTY TAXES						
700 Property Tax Receipts	10,994,600	10,529,685	11,242,100	10,557,430	10,722,500	11,653,700
TOTAL PROPERTY TAXES	10,994,600	10,529,685	11,242,100	10,557,430	10,722,500	11,653,700
INVESTMENT EARNINGS						
020 Interest Income	75,000	110,777	40,000	383,958	875,000	775,000
TOTAL INVESTMENT EARNINGS	75,000	110,777	40,000	383,958	875,000	775,000
FINES AND FEES						
016 Court Fines	1,000,000	709,537	850,000	318,885	650,000	700,000
TOTAL FINES AND FEES	1,000,000	709,537	850,000	318,885	650,000	700,000
SALES AND OTHER TAXES						
707 Mixed Drink	95,000	150,076	120,000	58,759	120,000	120,000
708 Bingo	30,000	43,366	40,000	18,468	30,000	40,000
709 Sales	8,250,000	10,765,363	10,691,800	4,524,035	11,243,000	11,580,300
TOTAL SALES AND OTHER TAXES	8,375,000	10,958,805	10,851,800	4,601,262	11,393,000	11,740,300
FRANCHISE TAXES						
080 Cable Franchise	320,000	324,681	325,000	156,247	305,000	300,000
081 Electricity Franchise	950,000	974,232	950,000	573,701	1,000,000	1,010,000
082 Gas Franchise	70,000	107,657	100,000	51,115	114,900	118,000
083 Telephone Franchise	9,000	8,669	10,000	4,609	8,800	8,800
TOTAL FRANCHISE TAXES	1,349,000	1,415,239	1,385,000	785,672	1,428,700	1,436,800
LICENSES AND PERMITS						
022 Platting and Rezoning	30,000	30,615	25,000	9,382	20,000	25,000
050 City Registrations	25,000	25,038	25,000	18,985	25,000	25,000
051 Building Permits	175,000	398,119	200,000	195,694	325,000	275,000
052 Contractor's Registration	15,000	20,090	17,500	13,705	20,000	20,000
053 Fire Permits	8,000	12,221	9,000	9,137	15,000	13,000
TOTAL LICENSES AND PERMITS	253,000	486,083	276,500	246,903	405,000	358,000
CHARGES FOR SERVICES						
036 Aquatic Services	40,000	26,744	40,000	0	25,000	25,000
037 Recreation Programs	30,000	12,437	20,000	9,704	20,000	20,000
038 Youth Sports Activities	100,000	115,158	115,000	35,509	85,000	100,000
039 Concession Stand	5,000	6,093	5,000	1,377	7,000	5,000
040 Adult Sport Activities	10,000	4,919	7,500	1,077	2,000	5,000
041 Park Facility Rentals	30,000	50,733	30,000	29,044	50,000	50,000
042 Discounts - Youth Sports	0	(900)	(1,000)	(460)	(1,000)	(1,000)
058 False Alarms	0	10,235	0	1,175	3,100	0
100 Ambulance Collection Fee	(54,900)	0	0	0	0	0
101 Ambulance Service	686,500	827,670	725,000	372,014	800,000	750,000
112 Animal Services	95,000	131,300	100,000	55,450	115,000	115,000
TOTAL CHARGES FOR SERVICES	941,600	1,184,389	1,041,500	504,890	1,106,100	1,069,000

GENERAL FUND REVENUES

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
INTERGOVERNMENTAL PAYMENTS						
070 Grant Revenue	142,000	119,539	119,500	7,775	170,200	46,500
102 Reimb Bell County	5,000	5,533	5,000	8,826	8,800	7,500
103 Central TX Trauma Council	2,500	2,116	3,500	0	2,200	2,200
TOTAL INTERGOV PAYMENTS	149,500	127,188	128,000	16,601	181,200	56,200
CONTRIBUTIONS/DONATIONS						
400 Donations	0	6,634	0	6,600	6,600	0
401 Donations - Police	0	4,122	0	2,425	2,400	0
402 Donations - Healthy Homes	0	2,960	0	1,532	2,200	0
403 Donations - Library	0	12,104	0	18	100	0
404 Donations - Parks & Recreation	0	8,545	0	1,500	2,800	0
406 Donations - Pet Adoption Center	15,000	21,928	15,000	10,109	15,000	15,000
407 Donations - Activity Center	0	0	0	0	0	0
TOTAL CHARGES FOR SERVICES	15,000	56,293	15,000	22,184	29,100	15,000
MISCELLANEOUS						
010 Credit Card Fees	(41,500)	0	0	0	0	0
011 Technology Fee - MPN	10,000	12,616	10,000	14,390	25,000	25,000
015 Cash Over (Short)	0	39	0	(19)	0	0
021 Miscellaneous Income	20,000	16,931	16,500	7,270	15,000	15,000
023 Taxable Income	10,000	13,779	10,000	5,901	11,000	11,000
025 Miscellaneous A/R Income	0	4,534	0	3,294	5,900	2,000
030 Insurance Proceeds	0	76,883	0	4,499	9,200	0
031 Settlement of Claim	0	0	0	44,352	44,400	0
032 Gain on Sale	0	10	0	0	0	0
055 Paving Assessment	0	0	0	0	0	0
056 Public Nuisance Assessment	0	23,403	0	7,637	10,300	0
113 Auction Abandoned Property	0	44,923	0	1,019	1,000	0
TOTAL MISCELLANEOUS	(1,500)	193,118	36,500	88,343	121,800	53,000
TRANSFERS IN						
802 From Utility Fund	250,000	250,000	250,000	0	0	0
804 From Sanitation Fund	150,000	150,000	100,000	0	0	0
812 From Restricted Court Fund	85,000	84,359	100,000	0	100,000	100,000
815 From Coronavirus Fund	240,200	209,800	0	0	0	0
TOTAL TRANSFERS IN	725,200	694,159	450,000	0	100,000	100,000
TOTAL REVENUES	23,876,400	26,465,273	26,316,400	17,526,128	27,012,400	27,957,000
Beginning Fund Balance	17,373,044	16,484,303	14,543,680		16,574,050	16,008,050
Total Revenues	23,876,400	26,465,273	26,316,400		27,012,400	27,957,000
Total Expenses	30,795,500	26,375,526	27,933,100		27,578,400	30,813,000
Incr (Decr) in Fund Balance	(6,919,100)	89,747	(1,616,700)		(566,000)	(2,856,000)
Ending Fund Balance	10,453,944	16,574,050	12,926,980		16,008,050	13,152,050
Fund Balance Requirement (Three Months Operating Expense)	5,608,550	5,375,826	5,924,325		5,821,050	6,384,300

GENERAL FUND EXPENDITURES

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	12,796,100	12,426,678	13,558,600	6,390,319	13,206,200	14,499,700
002 Overtime	520,500	546,468	518,900	345,013	604,300	562,100
003 Worker's Compensation	144,400	133,169	197,800	188,945	189,000	269,900
004 Health Insurance	1,342,100	1,229,149	1,429,800	606,363	1,236,400	1,357,500
005 Social Security	1,018,600	960,621	1,076,700	498,005	1,045,900	1,152,100
006 Retirement (TMRS)	1,965,900	1,883,716	2,099,500	1,005,895	2,092,200	2,357,900
TOTAL PERSONNEL SERVICES	17,787,600	17,179,801	18,881,300	9,034,540	18,374,000	20,199,200
SUPPLIES						
010 Office	101,400	84,245	105,200	42,410	94,700	115,500
011 Vehicle	249,300	326,516	318,500	141,435	311,000	310,500
012 General	141,600	152,494	146,800	82,759	142,900	154,500
013 Equipment	93,100	76,098	144,700	38,795	139,100	98,900
014 Uniforms	105,500	101,213	113,000	42,113	112,500	158,400
015 Recreational	6,500	6,517	11,000	1,244	11,000	12,500
016 Chemical	12,200	15,138	15,000	9,180	20,000	20,000
017 Clinical	60,000	59,299	60,000	27,595	65,000	70,000
028 Animal Care	30,000	33,842	35,000	10,959	35,000	35,000
029 Medical	60,000	60,744	65,300	45,914	65,800	70,300
TOTAL SUPPLIES	859,600	916,106	1,014,500	442,404	997,000	1,045,600
MAINTENANCE						
020 Vehicle	125,000	196,502	167,000	61,723	147,000	173,000
021 Building	112,800	124,148	124,100	83,941	157,400	164,400
022 Equipment	393,800	341,711	422,300	301,591	438,900	466,300
023 Ground	166,000	147,280	169,500	70,238	168,200	169,500
TOTAL MAINTENANCE	797,600	809,641	882,900	517,493	911,500	973,200
CONTRACTUAL SERVICES						
030 Property/Liability	197,500	197,046	216,400	207,323	212,600	242,400
046 Equipment Rental	23,800	15,328	23,200	9,763	49,100	45,300
047 Contract Labor	535,500	494,343	463,900	324,362	472,400	536,600
051 Credit Card Service Fees	6,800	52,064	52,100	30,952	60,400	63,800
081 Bank Fees	15,000	16,095	24,000	12,000	24,000	24,800
083 Audit Fees	27,000	26,000	26,000	24,750	26,300	26,500
084 Tax Appraisal Contract	110,500	107,888	118,200	44,892	105,700	113,600
086 Nuisance Abatement	50,000	17,518	45,000	9,274	52,000	45,000
087 State Tax Payments	397,500	262,319	300,000	106,504	227,500	245,000
090 Legal Fees	107,000	90,297	109,000	41,551	108,000	109,000
091 Advertising	32,500	15,455	27,200	6,797	22,000	34,000
092 Professional Fees	225,200	214,813	277,800	89,380	292,400	530,100
095 Required Public Notice	18,700	20,610	22,500	8,369	22,200	23,000
096 Prosecutor Fees	58,000	21,193	20,000	7,995	20,000	20,000
100 Ambulance Coll Fees	0	66,137	57,200	32,881	65,000	65,000
102 Medical Director	20,000	20,000	20,000	20,000	20,000	20,000
407 Rent Expense	0	285	0	0	0	0
TOTAL CONTRACTUAL SERVICES	1,825,000	1,637,391	1,802,500	976,793	1,779,600	2,144,100

GENERAL FUND EXPENDITURES

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
SERVICES						
035 Unemployment Expense	0	(2,816)	0	0	0	0
036 Election Expense	16,000	(45)	22,500	10,514	39,500	30,000
037 Lobbying/Legislation	0	0	0	0	0	0
041 Dues and Subscriptions	49,500	48,406	51,600	31,406	53,100	63,800
042 Travel and Training	148,900	129,091	156,900	93,000	159,400	185,400
043 Impound Expense	500	445	500	0	500	500
097 Promotion of the Arts	0	367	2,000	0	1,200	2,000
104 Fire Prevention	6,000	4,987	6,000	1,665	4,000	4,000
105 Safety Training	900	69	900	0	500	500
400 Public Awareness	5,000	3,087	3,500	860	2,500	2,500
404 Youth Task Force	10,500	0	3,000	0	1,000	3,000
405 Economic Development	22,500	20,000	20,000	10,000	20,000	20,000
TOTAL SERVICES	259,800	203,591	266,900	147,445	281,700	311,700
RECREATIONAL SERVICES						
059 Adaptive Sports	10,000	3,548	6,000	2,917	6,000	8,000
060 Tree City USA	10,000	6,295	10,000	2,956	10,000	10,000
061 Living Legacy	4,500	6,666	4,500	1,356	4,500	4,500
065 Trophies and Awards	15,000	10,768	15,000	3,843	11,000	12,000
066 Uniforms and Equipment	45,000	40,713	50,000	19,236	50,000	50,000
067 Events and Programs	68,900	59,442	75,000	41,281	88,000	93,000
069 Adult Sports	2,500	754	2,500	474	1,000	2,000
TOTAL RECREATIONAL SERVICES	155,900	128,186	163,000	72,063	170,500	179,500
UTILITIES						
040 Utilities	491,500	432,609	469,200	210,105	499,600	512,000
045 Telephone	97,000	87,288	91,500	44,791	90,200	94,300
TOTAL UTILITIES	588,500	519,897	560,700	254,896	589,800	606,300
GRANT EXPENSES						
070 Grant Expense	136,500	79,964	100,900	84,207	154,300	49,500
075 LEOSE Expenses	4,600	7,663	4,100	3,675	3,700	4,100
TOTAL GRANT EXPENSES	141,100	87,627	105,000	87,882	158,000	53,600
OUTSIDE AGENCY FUNDING						
401 Hill Country Transit (HOP)	0	0	0	0	0	50,000
402 HOT Defense Alliance	17,000	17,000	17,000	8,500	17,000	18,000
403 HH Chamber of Commerce	50,000	50,000	50,000	12,500	50,000	50,000
408 Boys and Girls Club	30,000	30,000	20,000	0	20,000	20,000
409 Killeen Comm Clinic (GKCC	15,000	15,000	15,000	0	15,000	17,000
411 Peaceable Kingdom	0	0	15,000	3,750	15,000	22,000
412 HH Comm Resource Ctr	0	0	6,000	0	0	0
413 Assoc of Resp Citizens	0	0	0	0	0	10,000
TOTAL OUTSIDE AGENCY FNDG	112,000	112,000	123,000	24,750	117,000	187,000

GENERAL FUND EXPENDITURES

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
LEASE AND RENTAL PAYMENTS						
600 Pitney Bowes Lease	3,500	3,493	3,500	1,747	3,500	5,400
615 Xerox Rental	15,600	8,955	8,800	4,477	8,800	8,800
616 Xerox Principal GASB87	0	4,644	4,800	2,332	4,800	4,800
617 Xerox Interest GASB87	0	136	0	59	0	0
618 Xerox Non Lease GASB87	0	3,837	3,400	2,567	5,000	5,000
TOTAL LEASE / RENTAL PMTS	19,100	21,065	20,500	11,182	22,100	24,000
CHAPTER 380 AGREEMENTS						
230 Gambit Social House	0	0	5,000	0	0	0
231 Yellow Lilly	0	0	0	0	0	0
232 Chuys OPCO Inc.	0	0	0	0	0	75,000
TOTAL CHAPTER 380 AGRMTS	0	0	5,000	0	0	75,000
TRANSFERS OUT						
800 To Fixed Asset Fund	500,000	500,000	475,000	475,000	475,000	1,000,000
802 To Utility Fund	0	0	0	0	0	750,000
805 To Capital Projects Fund	2,500,000	2,500,000	3,500,000	1,750,000	3,500,000	3,000,000
806 To Debt Service Fund	0	125,000	0	0	50,000	175,000
815 To Coronavirus Fund	5,150,700	1,552,919	0	0	0	0
Cable PEG to Fixed Assets	98,600	82,302	132,800	18,874	152,200	88,800
CRF to Fixed Assets	0	0	0	0	0	0
ARPA to Fixed Assets	0	0	0	0	0	0
TOTAL TRANSFERS OUT	8,249,300	4,760,221	4,107,800	2,243,874	4,177,200	5,013,800
GRAND TOTAL	30,795,500	26,375,526	27,933,100	13,813,322	27,578,400	30,813,000

CITY COUNCIL

	FY 2021-22	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24
	BUDGET	ACTUAL	BUDGET	MID-YEAR	PROJECTED	PROPOSED
					BUDGET	BUDGET
PERSONNEL SERVICES						
001 Salaries	6,000	6,000	6,000	3,000	6,000	6,000
005 Social Security	500	459	500	230	500	500
TOTAL PERSONNEL SERVICES	6,500	6,459	6,500	3,230	6,500	6,500
SUPPLIES						
012 General	15,000	16,093	15,000	5,209	13,000	15,000
TOTAL SUPPLIES	15,000	16,093	15,000	5,209	13,000	15,000
CONTRACTUAL SERVICES						
090 Legal Fees	16,000	24,391	18,000	8,801	18,000	18,000
092 Professional Fees	0	0	0	0	1,500	1,500
095 Required Public Notices	700	0	2,000	0	2,000	2,000
TOTAL CONTRACTUAL SERVICES	16,700	24,391	20,000	8,801	21,500	21,500
SERVICES						
035 Unemployment Expense	0	0	0	0	0	0
036 Election Expense	16,000	(45)	22,500	10,514	39,500	30,000
041 Dues and Subscriptions	900	220	200	0	100	100
042 Travel and Training	15,000	8,168	10,000	5,310	10,000	10,000
097 Promotion of the Arts	0	367	2,000	0	1,200	0
TOTAL SERVICES	31,900	8,710	34,700	15,824	50,800	40,100
OUTSIDE AGENCY FUNDING						
401 Hill Country Transit (HOP)	0	0	0	0	0	50,000
402 HOT Defense Alliance	17,000	17,000	17,000	8,500	17,000	18,000
403 HH Chamber of Commerce	50,000	50,000	50,000	12,500	50,000	50,000
408 Boys and Girls Club	30,000	30,000	20,000	0	20,000	20,000
409 Killeen Comm Clinic (GKCC)	15,000	15,000	15,000	0	15,000	17,000
411 Peaceable Kingdom	0	0	15,000	3,750	15,000	22,000
412 HH Comm Resource Ctr	0	0	6,000	0	0	0
413 Assoc of Resp Citizens	0	0	0	0	0	10,000
TOTAL OUTSIDE AGENCY FNDG	112,000	112,000	123,000	24,750	117,000	187,000
TOTAL - CITY COUNCIL	182,100	167,653	199,200	57,814	208,800	270,100

ADMINISTRATION DEPARTMENT

	FY 2021-22	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24
	BUDGET	ACTUAL	BUDGET	MID-YEAR	PROJECTED	PROPOSED
					BUDGET	BUDGET
PERSONNEL SERVICES						
001 Salaries	751,600	768,823	867,900	437,535	896,800	1,019,800
002 Overtime	8,000	7,138	8,000	1,812	10,000	8,000
003 Worker's Compensation	5,700	5,303	8,500	8,207	8,200	11,200
004 Health Insurance	64,400	68,237	83,400	36,039	74,700	80,300
005 Social Security	58,100	55,173	67,000	28,883	69,400	78,600
006 Retirement (TMRS)	112,600	112,126	134,100	66,354	138,800	161,000
TOTAL PERSONNEL SERVICES	1,000,400	1,016,800	1,168,900	578,830	1,197,900	1,358,900
SUPPLIES						
010 Office	2,000	11,596	12,000	7,060	12,000	12,000
012 General	25,500	28,312	13,000	11,424	16,000	27,000
TOTAL SUPPLIES	27,500	39,908	25,000	18,484	28,000	39,000
MAINTENANCE						
021 Building	15,000	15,592	16,000	11,966	28,000	28,000
022 Equipment	6,700	6,771	17,700	19,125	20,500	19,700
TOTAL MAINTENANCE	21,700	22,363	33,700	31,091	48,500	47,700
CONTRACTUAL SERVICES						
030 Property/Liability	7,900	7,733	9,400	9,017	9,300	10,100
051 Credit Card Service Fees	0	32,028	30,000	18,564	35,200	38,800
081 Bank Fees	15,000	16,095	24,000	12,000	24,000	24,800
090 Legal Fees	90,000	65,906	90,000	32,750	90,000	90,000
091 Advertising	12,000	2,300	2,000	763	2,000	14,000
092 Professional Fees	108,500	121,357	125,000	60,847	135,600	387,100
095 Required Public Notice	8,000	12,461	10,000	5,640	10,000	10,000
096 Prosecutor Fees	58,000	21,193	20,000	7,995	20,000	0
TOTAL CONTRACTUAL SERVICES	299,400	279,073	310,400	147,576	326,100	574,800
SERVICES						
041 Dues and Subscriptions	12,500	11,886	12,000	4,568	12,000	13,300
042 Travel and Training	13,700	14,225	17,400	9,558	17,000	17,000
400 Public Awareness	5,000	3,087	3,500	860	2,500	2,500
404 Youth Task Force	10,500	0	3,000	0	1,000	3,000
405 Economic Development	22,500	20,000	20,000	10,000	20,000	20,000
TOTAL SERVICES	64,200	49,198	55,900	24,986	52,500	55,800
UTILITIES						
040 Utilities	25,000	24,999	26,400	11,810	30,000	32,000
045 Telephone	2,600	3,203	3,100	1,566	3,200	3,200
TOTAL UTILITIES	27,600	28,202	29,500	13,376	33,200	35,200
GRANT EXPENSES						
070 Grant Expense	9,700	0	0	0	0	0
TOTAL GRANT EXPENSES	9,700	0	0	0	0	0
LEASE AND RENTAL PAYMENTS						
600 Pitney Bowes Lease	3,500	3,493	3,500	1,747	3,500	5,400
615 Xerox Rental	2,000	2,028	2,000	1,014	2,000	2,000
TOTAL LEASE / RENTAL PMTS	5,500	5,521	5,500	2,761	5,500	7,400
CHAPTER 380 AGREEMENTS						
230 Gambit Social House	0	0	5,000	0	0	0
231 Yellow Lilly	0	0	0	0	0	0
232 Chuys OPCO Inc.	0	0	0	0	0	75,000
TOTAL CHAPTER 380 AGRMNTS	0	0	5,000	0	0	75,000
TOTAL - ADMINISTRATION	1,456,000	1,441,065	1,633,900	817,104	1,691,700	2,193,800

FINANCE DEPARTMENT

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	318,900	327,735	333,200	166,399	334,800	352,200
002 Overtime	4,000	1,918	4,000	1,152	2,500	4,000
003 Worker's Compensation	3,200	2,946	4,300	4,103	4,100	5,900
004 Health Insurance	35,700	35,688	37,400	16,797	33,900	35,500
005 Social Security	24,700	24,392	25,800	12,327	15,100	27,200
006 Retirement (TMRS)	47,900	48,830	51,600	25,320	30,300	55,800
TOTAL PERSONNEL SERVICES	434,400	441,509	456,300	226,098	420,700	480,600
SUPPLIES						
010 Office	7,000	4,340	6,000	4,512	6,000	6,000
012 General	10,400	9,965	10,000	5,253	10,000	10,000
TOTAL SUPPLIES	17,400	14,305	16,000	9,765	16,000	16,000
MAINTENANCE						
022 Equipment	26,900	27,294	29,100	27,131	37,000	50,700
TOTAL MAINTENANCE	26,900	27,294	29,100	27,131	37,000	50,700
CONTRACTUAL SERVICES						
030 Property/Liability	4,600	4,506	4,900	4,601	4,800	5,600
047 Contract Labor	3,800	3,933	4,000	2,013	4,000	4,000
083 Audit Fees	25,000	26,000	26,000	24,750	26,300	26,500
084 Tax Appraisal Contract	110,500	107,888	118,200	44,892	105,700	113,600
TOTAL CONTRACTUAL SERVICES	143,900	142,327	153,100	76,256	140,800	149,700
SERVICES						
035 Unemployment Expense	0	0	0	0	0	0
041 Dues and Subscriptions	1,300	1,442	1,500	1,111	1,400	1,400
042 Travel and Training	9,000	3,596	9,000	2,104	6,000	8,000
TOTAL SERVICES	10,300	5,038	10,500	3,215	7,400	9,400
UTILITIES						
045 Telephone	400	301	300	151	300	300
TOTAL UTILITIES	400	301	300	151	300	300
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	1,700	0	0	0	0	0
616 Xerox Principal GASB87	0	1,161	1,200	583	1,200	1,200
617 Xerox Interest GASB87	0	34	0	15	0	0
618 Xerox Non Lease GASB87	0	994	600	538	1,000	1,000
TOTAL LEASE / RENTAL PMTS	1,700	2,189	1,800	1,136	2,200	2,200
TOTAL - FINANCE	635,000	632,963	667,100	343,752	624,400	708,900

PET ADOPTION CENTER

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	632,100	588,083	653,500	283,399	575,600	629,700
002 Overtime	20,000	20,678	20,000	10,194	25,000	20,000
003 Worker's Compensation	8,300	7,660	11,200	10,669	10,700	15,300
004 Health Insurance	81,700	72,819	78,800	30,927	59,500	75,100
005 Social Security	49,900	45,461	51,500	22,124	45,900	49,700
006 Retirement (TMRS)	96,700	88,181	92,800	43,420	92,000	101,700
TOTAL PERSONNEL SERVICES	888,700	822,882	907,800	400,733	808,700	891,500
SUPPLIES						
010 Office	4,900	4,452	4,900	1,297	3,500	4,900
011 Vehicle	5,000	7,113	7,000	1,992	4,500	6,000
012 General	5,000	2,578	2,900	2,666	2,900	2,900
013 Equipment	3,500	2,813	12,500	2,104	13,100	9,900
014 Uniforms	4,000	3,286	4,000	1,126	4,000	4,000
017 Clinical	60,000	59,299	60,000	27,595	65,000	70,000
028 Animal Care	30,000	33,842	35,000	10,959	35,000	35,000
029 Medical	0	90	300	0	800	300
TOTAL SUPPLIES	112,400	113,473	126,600	47,739	128,800	133,000
MAINTENANCE						
020 Vehicle	2,000	3,246	3,000	1,277	4,000	3,500
021 Building	18,000	21,713	19,500	15,672	23,000	23,000
022 Equipment	9,400	9,361	9,000	472	11,700	10,200
TOTAL MAINTENANCE	29,400	34,320	31,500	17,421	38,700	36,700
CONTRACTUAL SERVICES						
030 Property/Liability	11,300	11,189	12,200	11,679	11,900	13,700
047 Contract Labor	1,200	993	1,200	300	900	1,200
051 Credit Card Service Fees	0	0	1,100	174	200	0
091 Advertising	2,000	923	2,000	350	1,500	1,500
092 Professional Fees	4,000	4,906	4,000	3,133	5,000	5,000
TOTAL CONTRACTUAL SERVICES	18,500	18,011	20,500	15,636	19,500	21,400
SERVICES						
035 Unemployment Expense	0	0	0	0	0	0
041 Dues and Subscriptions	1,900	1,164	1,900	396	2,000	2,000
042 Travel and Training	5,000	3,058	5,000	420	5,000	5,000
TOTAL SERVICES	6,900	4,222	6,900	816	7,000	7,000
UTILITIES						
040 Utilities	22,000	17,654	18,000	7,597	20,000	22,000
045 Telephone	1,500	1,609	3,000	1,402	2,900	2,900
TOTAL UTILITIES	23,500	19,263	21,000	8,999	22,900	24,900
TOTAL - PET ADOPTION CENTER	1,079,400	1,012,171	1,114,300	491,344	1,025,600	1,114,500

POLICE DEPARTMENT

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	4,407,100	3,998,339	4,641,400	2,078,290	4,417,800	5,006,100
002 Overtime	250,000	280,588	250,000	196,068	320,000	280,000
003 Worker's Compensation	44,700	41,248	61,200	58,269	58,300	82,500
004 Health Insurance	419,000	371,676	463,200	190,920	438,200	441,200
005 Social Security	356,300	318,913	374,200	171,167	362,400	404,400
006 Retirement (TMRS)	690,400	628,582	748,900	345,851	725,400	827,800
TOTAL PERSONNEL SERVICES	6,167,500	5,639,346	6,538,900	3,040,565	6,322,100	7,042,000
SUPPLIES						
010 Office	30,000	23,013	30,000	8,534	25,000	30,000
011 Vehicle	135,000	166,939	160,000	77,263	160,000	160,000
012 General	35,000	47,527	45,000	28,547	45,000	45,000
013 Equipment	41,700	35,926	35,000	11,906	30,000	35,000
014 Uniforms	24,000	30,585	30,000	16,020	30,000	30,000
TOTAL SUPPLIES	265,700	303,990	300,000	142,270	290,000	300,000
MAINTENANCE						
020 Vehicle	40,000	70,308	60,000	16,116	45,000	60,000
021 Building	12,000	9,666	17,000	8,535	22,000	17,000
022 Equipment	70,000	78,312	75,000	67,665	79,900	88,600
TOTAL MAINTENANCE	122,000	158,286	152,000	92,316	146,900	165,600
CONTRACTUAL SERVICES						
030 Property/Liability	61,400	61,265	66,900	63,984	65,700	74,300
047 Contract Labor	478,600	414,333	416,700	308,634	416,700	461,600
083 Audit Fees	2,000	0	0	0	0	0
091 Advertising	0	1,500	2,000	0	0	0
092 Professional Fees	10,000	7,424	17,500	19,060	22,500	15,000
TOTAL CONTRACTUAL SERVICES	552,000	484,522	503,100	391,678	504,900	550,900
SERVICES						
035 Unemployment Expense	0	(2,605)	0	0	0	0
041 Dues and Subscriptions	7,000	7,947	7,000	4,515	7,200	6,500
042 Travel and Training	25,000	34,059	30,000	22,594	35,000	45,000
043 Impound Expense	500	445	500	0	500	500
TOTAL SERVICES	32,500	39,846	37,500	27,109	42,700	52,000
UTILITIES						
040 Utilities	22,000	19,126	22,000	9,831	22,000	23,000
045 Telephone	38,200	30,849	32,600	15,862	32,100	33,000
TOTAL UTILITIES	60,200	49,975	54,600	25,693	54,100	56,000
GRANT EXPENSES						
070 Grant Expense	126,800	68,904	100,900	84,207	139,300	34,500
075 LEOSE Expenses	3,700	6,839	3,200	3,175	3,200	3,200
TOTAL GRANT EXPENSES	130,500	75,743	104,100	87,382	142,500	37,700
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	1,400	1,439	1,400	719	1,400	1,400
TOTAL LEASE / RENTAL PMTS	1,400	1,439	1,400	719	1,400	1,400
TOTAL - POLICE DEPARTMENT	7,331,800	6,753,147	7,691,600	3,807,732	7,504,600	8,205,600

MUNICIPAL COURT

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	330,400	345,064	392,900	193,113	402,900	421,800
002 Overtime	7,000	6,175	7,000	2,984	6,500	7,000
003 Worker's Compensation	5,700	5,303	7,800	7,386	7,400	10,000
004 Health Insurance	33,300	18,826	25,300	9,757	21,500	24,500
005 Social Security	25,800	27,139	30,600	14,759	31,300	32,800
006 Retirement (TMRS)	50,000	42,130	46,000	23,989	62,700	67,200
TOTAL PERSONNEL SERVICES	452,200	444,637	509,600	251,988	532,300	563,300
SUPPLIES						
010 Office	12,000	6,136	10,000	3,696	8,000	8,000
012 General	10,000	2,368	10,000	7,408	13,000	7,500
TOTAL SUPPLIES	22,000	8,504	20,000	11,104	21,000	15,500
MAINTENANCE						
022 Equipment	34,800	27,035	28,200	10,632	25,400	24,200
TOTAL MAINTENANCE	34,800	27,035	28,200	10,632	25,400	24,200
CONTRACTUAL SERVICES						
030 Property/Liability	7,800	7,708	8,400	8,083	8,300	9,000
051 Credit Card Service Fees	0	3,984	5,000	2,246	5,000	5,000
087 State Tax Payments	397,500	262,319	300,000	106,504	227,500	245,000
090 Legal Fees	1,000	0	1,000	0	0	1,000
092 Professional Fees	1,000	0	1,000	0	0	1,000
096 Prosecutor Fees	0	0	0	0	0	20,000
TOTAL CONTRACTUAL SERVICES	407,300	274,011	315,400	116,833	240,800	281,000
SERVICES						
035 Unemployment Expense	0	0	0	0	0	0
041 Dues and Subscriptions	800	140	1,000	0	1,100	1,100
042 Travel and Training	7,000	6,003	8,000	5,574	8,000	8,000
TOTAL SERVICES	7,800	6,143	9,000	5,574	9,100	9,100
UTILITIES						
045 Telephone	1,700	1,840	1,800	922	1,800	1,800
TOTAL UTILITIES	1,700	1,840	1,800	922	1,800	1,800
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	1,700	0	0	0	0	0
616 Xerox Principal GASB87	0	1,161	1,200	583	1,200	1,200
617 Xerox Interest GASB87	0	34	0	15	0	0
618 Xerox Non Lease GASB87	0	867	600	539	1,000	1,000
TOTAL LEASE / RENTAL PMTS	1,700	2,062	1,800	1,137	2,200	2,200
TOTAL - MUNICIPAL COURTS	927,500	764,232	885,800	398,190	832,600	897,100

PLANNING AND DEVELOPMENT

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	283,600	299,015	300,700	153,162	303,900	317,300
002 Overtime	600	482	600	8	2,200	600
003 Worker's Compensation	2,600	2,357	3,400	3,283	3,300	4,700
004 Health Insurance	20,900	18,634	15,400	10,343	20,100	21,400
005 Social Security	21,700	21,748	23,000	11,144	23,400	24,300
006 Retirement (TMRS)	42,100	44,184	46,100	23,140	46,900	49,800
TOTAL PERSONNEL SERVICES	371,500	386,420	389,200	201,080	399,800	418,100
SUPPLIES						
010 Office	3,700	3,828	4,500	1,795	4,000	6,100
012 General	5,000	4,447	3,500	1,057	3,800	4,000
TOTAL SUPPLIES	8,700	8,275	8,000	2,852	7,800	10,100
MAINTENANCE						
022 Equipment	4,700	4,316	6,000	4,150	4,600	4,600
TOTAL MAINTENANCE	4,700	4,316	6,000	4,150	4,600	4,600
CONTRACTUAL SERVICES						
030 Property/Liability	3,500	3,462	3,800	3,617	3,700	4,200
092 Professional Fees	2,000	2,000	2,000	1,000	2,000	2,000
095 Required Public Notice	5,000	7,432	7,500	2,729	7,500	7,500
TOTAL CONTRACTUAL SERVICES	10,500	12,894	13,300	7,346	13,200	13,700
SERVICES						
035 Unemployment Expense	0	0	0	0	0	0
041 Dues and Subscriptions	1,400	874	1,000	420	1,100	1,300
042 Travel and Training	9,000	9,119	8,000	1,514	7,500	8,500
TOTAL SERVICES	10,400	9,993	9,000	1,934	8,600	9,800
UTILITIES						
045 Telephone	400	301	300	151	300	300
TOTAL UTILITIES	400	301	300	151	300	300
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	1,700	0	0	0	0	0
616 Xerox Principal GASB87	0	1,161	1,200	583	1,200	1,200
617 Xerox Interest GASB87	0	34	0	15	0	0
618 Xerox Non Lease GASB87	0	988	600	745	1,500	1,500
TOTAL LEASE / RENTAL PMTS	1,700	2,183	1,800	1,343	2,700	2,700
TOTAL - PLANNING & DEV	407,900	424,382	427,600	218,856	437,000	459,300

CODE ENFORCEMENT

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	286,800	296,979	338,600	170,643	345,700	405,800
002 Overtime	1,000	399	600	73	100	600
003 Worker's Compensation	3,200	2,946	5,200	4,924	4,900	8,300
004 Health Insurance	34,100	33,037	42,900	19,992	40,100	48,700
005 Social Security	22,000	22,165	25,900	12,107	26,500	31,100
006 Retirement (TMRS)	42,700	43,991	51,900	25,803	52,900	63,600
TOTAL PERSONNEL SERVICES	389,800	399,517	465,100	233,542	470,200	558,100
SUPPLIES						
010 Office	7,000	3,559	5,000	1,564	4,000	5,800
011 Vehicle	2,500	2,080	3,500	1,407	3,500	4,500
012 General	3,000	3,911	8,000	5,747	7,000	3,500
TOTAL SUPPLIES	12,500	9,550	16,500	8,718	14,500	13,800
MAINTENANCE						
020 Vehicle	2,000	634	2,000	314	1,500	2,500
022 Equipment	26,300	25,691	25,700	13,080	25,700	25,800
TOTAL MAINTENANCE	28,300	26,325	27,700	13,394	27,200	28,300
CONTRACTUAL SERVICES						
030 Property/Liability	4,400	4,337	5,700	5,401	5,600	7,400
047 Contract Labor	16,100	53,535	16,000	366	1,900	20,500
051 Credit Card Service Fees	0	11,040	10,000	6,968	13,000	13,000
086 Nuisance Abatement	50,000	17,518	45,000	9,274	52,000	45,000
092 Professional Fees	73,700	78,126	75,900	190	80,200	82,500
095 Required Public Notice	5,000	237	3,000	0	2,300	3,000
TOTAL CONTRACTUAL SERVICES	149,200	164,793	155,600	22,199	155,000	171,400
SERVICES						
035 Unemployment Expense	0	0	0	0	0	0
041 Dues and Subscriptions	2,700	2,555	2,500	2,462	2,600	4,400
042 Travel and Training	11,000	10,832	11,000	8,808	12,500	12,500
TOTAL SERVICES	13,700	13,387	13,500	11,270	15,100	16,900
UTILITIES						
045 Telephone	2,100	2,038	3,200	1,251	2,500	2,500
TOTAL UTILITIES	2,100	2,038	3,200	1,251	2,500	2,500
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	1,700	0	0	0	0	0
616 Xerox Principal GASB87	0	1,161	1,200	583	1,200	1,200
617 Xerox Interest GASB87	0	34	0	14	0	0
618 Xerox Non Lease GASB87	0	988	1,600	745	1,500	1,500
TOTAL LEASE / RENTAL PMTS	1,700	2,183	2,800	1,342	2,700	2,700
TOTAL - CODE ENFORCEMENT	597,300	617,793	684,400	291,716	687,200	793,700

FIRE DEPARTMENT

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	3,105,500	3,285,451	3,255,700	1,651,795	3,341,700	3,481,200
002 Overtime	210,000	213,069	210,000	124,148	220,000	220,000
003 Worker's Compensation	29,400	27,106	39,700	37,938	37,900	54,200
004 Health Insurance	319,700	305,089	327,800	148,806	279,800	304,500
005 Social Security	253,600	259,545	265,100	131,553	272,500	283,100
006 Retirement (TMRS)	491,500	521,869	530,600	268,357	545,300	579,600
TOTAL PERSONNEL SERVICES	4,409,700	4,612,129	4,628,900	2,362,597	4,697,200	4,922,600
SUPPLIES						
010 Office	6,000	5,004	6,000	3,027	6,000	7,000
011 Vehicle	46,800	67,615	60,000	30,366	60,000	60,000
012 General	12,000	19,107	13,000	7,058	13,000	14,000
013 Equipment	24,400	20,658	81,500	19,056	81,500	41,200
014 Uniforms	55,000	42,988	55,000	12,034	55,000	99,900
029 Medical	60,000	60,654	65,000	45,914	65,000	70,000
TOTAL SUPPLIES	204,200	216,026	280,500	117,455	280,500	292,100
MAINTENANCE						
020 Vehicle	40,000	59,734	45,000	16,421	50,000	50,000
021 Building	11,500	21,820	12,500	8,814	16,000	15,000
022 Equipment	20,000	17,686	22,500	21,790	30,000	22,500
TOTAL MAINTENANCE	71,500	99,240	80,000	47,025	96,000	87,500
CONTRACTUAL SERVICES						
030 Property/Liability	40,400	39,916	43,500	41,340	42,500	48,700
046 Equipment Rental	0	0	0	5,829	5,900	0
047 Contract Labor	8,800	8,679	9,000	4,428	8,900	9,300
092 Professional Fees	0	0	26,400	5,150	30,600	16,000
100 Ambulance Coll Fees	0	66,137	57,200	32,881	65,000	65,000
102 Medical Director	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL CONTRACTUAL SERVICES	69,200	134,732	156,100	109,628	172,900	159,000
SERVICES						
041 Dues and Subscriptions	10,000	10,055	10,000	6,455	10,000	11,000
042 Travel and Training	30,000	22,772	30,000	23,189	30,000	40,000
104 Fire Prevention	6,000	4,987	6,000	1,665	4,000	4,000
105 Safety Training	900	69	900	0	500	500
TOTAL SERVICES	46,900	37,883	46,900	31,309	44,500	55,500
UTILITIES						
040 Utilities	32,000	30,943	33,000	15,576	36,000	38,000
045 Telephone	12,100	11,817	12,100	5,949	11,900	12,400
TOTAL UTILITIES	44,100	42,760	45,100	21,525	47,900	50,400
GRANT EXPENSES						
075 LEOSE Expenses	900	824	900	500	500	900
TOTAL GRANT EXPENSES	900	824	900	500	500	900
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	1,400	1,445	1,400	722	1,400	1,400
TOTAL LEASE / RENTAL PMTS	1,400	1,445	1,400	722	1,400	1,400
TOTAL - FIRE DEPARTMENT	4,847,900	5,145,039	5,239,800	2,690,761	5,340,900	5,569,400

INFORMATION TECHNOLOGY

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	288,500	294,568	297,800	149,496	300,400	314,900
002 Overtime	500	660	700	469	700	700
003 Worker's Compensation	2,600	2,357	3,400	3,283	3,300	4,700
004 Health Insurance	14,800	14,774	15,400	7,256	14,500	15,000
005 Social Security	22,100	22,103	22,800	11,265	23,000	24,100
006 Retirement (TMRS)	42,800	43,591	45,700	22,656	46,100	49,400
TOTAL PERSONNEL SERVICES	371,300	378,053	385,800	194,425	388,000	408,800
SUPPLIES						
010 Office	500	279	300	85	100	2,100
012 General	1,000	584	800	693	1,000	800
013 Equipment	8,500	5,200	2,700	1,313	3,000	300
TOTAL SUPPLIES	10,000	6,063	3,800	2,091	4,100	3,200
MAINTENANCE						
022 Equipment	158,500	110,369	171,600	112,604	130,300	175,800
TOTAL MAINTENANCE	158,500	110,369	171,600	112,604	130,300	175,800
CONTRACTUAL SERVICES						
030 Property/Liability	3,500	3,487	3,800	3,623	3,700	4,300
092 Professional Fees	26,000	0	26,000	0	15,000	20,000
407 Rent Expense	0	285	0	0	0	0
TOTAL CONTRACTUAL SERVICES	29,500	3,772	29,800	3,623	18,700	24,300
SERVICES						
041 Dues and Subscriptions	300	388	300	162	400	400
042 Travel and Training	5,000	1,170	5,000	940	1,900	5,000
TOTAL SERVICES	5,300	1,558	5,300	1,102	2,300	5,400
UTILITIES						
045 Telephone	29,000	26,266	26,200	13,100	26,300	28,000
TOTAL UTILITIES	29,000	26,266	26,200	13,100	26,300	28,000
TOTAL - INFORMATION TECH	603,600	526,081	622,500	326,945	569,700	645,500

PUBLIC LIBRARY

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	430,800	437,459	446,200	211,770	432,600	461,300
002 Overtime	600	15	200	31	300	200
003 Worker's Compensation	5,700	5,303	8,500	8,207	8,200	11,800
004 Health Insurance	54,600	54,708	57,300	22,506	49,000	55,100
005 Social Security	33,000	32,445	34,100	15,720	33,100	35,300
006 Retirement (TMRS)	64,000	59,923	68,000	29,911	66,300	72,300
TOTAL PERSONNEL SERVICES	588,700	589,853	614,300	288,145	589,500	636,000
SUPPLIES						
010 Office	14,700	11,787	14,500	5,512	14,500	16,000
012 General	6,000	7,560	7,500	3,139	7,500	5,400
TOTAL SUPPLIES	20,700	19,347	22,000	8,651	22,000	21,400
MAINTENANCE						
021 Building	11,800	10,259	12,000	12,082	16,300	14,000
022 Equipment	3,600	3,721	4,000	1,663	3,600	3,700
023 Ground	400	142	4,000	323	3,000	4,000
TOTAL MAINTENANCE	15,800	14,122	20,000	14,068	22,900	21,700
CONTRACTUAL SERVICES						
030 Property/Liability	7,900	7,775	9,400	8,980	9,200	10,500
046 Equipment Rental	2,800	2,086	3,200	0	22,200	13,300
091 Advertising	4,000	3,841	4,000	810	4,000	4,000
TOTAL CONTRACTUAL SERVICES	14,700	13,702	16,600	9,790	35,400	27,800
SERVICES						
035 Unemployment Expense	0	0	0	0	0	0
041 Dues and Subscriptions	3,300	2,676	3,000	1,578	3,100	3,100
042 Travel and Training	3,500	3,438	3,500	2,254	3,500	3,500
097 Promotion of the Arts	0	0	0	0	0	2,000
TOTAL SERVICES	6,800	6,114	6,500	3,832	6,600	8,600
RECREATIONAL SERVICES						
067 Events and Programs	23,200	23,549	26,000	11,233	26,000	28,000
TOTAL RECREATIONAL SERVICES	23,200	23,549	26,000	11,233	26,000	28,000
UTILITIES						
040 Utilities	17,500	13,590	16,000	6,773	18,000	20,000
045 Telephone	2,200	1,975	1,900	1,117	2,200	2,200
TOTAL UTILITIES	19,700	15,565	17,900	7,890	20,200	22,200
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	2,500	2,507	2,500	1,254	2,500	2,500
TOTAL LEASE / RENTAL PMTS	2,500	2,507	2,500	1,254	2,500	2,500
TOTAL - PUBLIC LIBRARY	692,100	694,619	725,800	344,863	725,100	768,200

ACTIVITIES CENTER

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	153,100	136,071	153,700	77,638	155,500	166,400
002 Overtime	200	515	800	438	1,000	4,000
003 Worker's Compensation	1,900	1,766	2,700	2,462	2,500	3,500
004 Health Insurance	20,600	18,130	21,600	9,998	20,000	20,800
005 Social Security	11,700	10,001	11,800	5,783	12,000	13,000
006 Retirement (TMRS)	22,700	20,195	23,700	11,797	24,000	26,700
TOTAL PERSONNEL SERVICES	210,200	186,678	214,300	108,116	215,000	234,400
SUPPLIES						
010 Office	3,600	890	2,000	983	2,000	4,600
012 General	7,100	3,278	11,000	307	3,000	12,300
015 Recreational	2,000	1,497	1,500	191	1,500	3,000
TOTAL SUPPLIES	12,700	5,665	14,500	1,481	6,500	19,900
MAINTENANCE						
021 Building	6,000	11,528	8,500	3,352	13,000	9,600
022 Equipment	700	0	200	0	0	200
023 Ground	500	35	500	0	200	500
TOTAL MAINTENANCE	7,200	11,563	9,200	3,352	13,200	10,300
CONTRACTUAL SERVICES						
030 Property/Liability	2,600	2,576	2,800	2,705	2,800	3,200
046 Equipment Rental	3,000	1,945	2,000	1,814	2,500	14,000
091 Advertising	13,000	5,200	14,700	3,967	12,000	12,000
TOTAL CONTRACTUAL SERVICES	18,600	9,721	19,500	8,486	17,300	29,200
SERVICES						
041 Dues and Subscriptions	2,000	1,214	2,100	395	1,200	1,400
042 Travel and Training	1,500	986	2,500	1,671	2,500	2,500
TOTAL SERVICES	3,500	2,200	4,600	2,066	3,700	3,900
RECREATIONAL SERVICES						
067 Events and Programs	40,000	30,519	43,000	27,125	55,000	55,000
TOTAL RECREATIONAL SERVICES	40,000	30,519	43,000	27,125	55,000	55,000
UTILITIES						
040 Utilities	8,500	6,613	8,000	3,295	8,200	8,500
045 Telephone	1,200	466	400	224	500	1,000
TOTAL UTILITIES	9,700	7,079	8,400	3,519	8,700	9,500
GRANT EXPENSES						
070 Grant Expense	0	1,200	0	0	15,000	15,000
TOTAL GRANT EXPENSES	0	1,200	0	0	15,000	15,000
TOTAL - ACTIVITIES CENTER	301,900	254,625	313,500	154,145	334,400	377,200

PARKS AND RECREATION

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	1,164,700	1,099,574	1,221,300	531,459	1,117,400	1,235,000
002 Overtime	9,600	7,237	8,000	4,829	8,000	8,000
003 Worker's Compensation	22,400	20,624	30,000	29,042	29,000	41,300
004 Health Insurance	150,800	144,359	164,300	67,828	115,800	151,300
005 Social Security	89,800	81,224	94,000	39,770	86,100	95,100
006 Retirement (TMRS)	166,700	149,030	161,300	76,105	172,300	194,700
TOTAL PERSONNEL SERVICES	1,604,000	1,502,048	1,678,900	749,033	1,528,600	1,725,400
SUPPLIES						
010 Office	6,000	5,609	6,000	1,859	5,600	9,000
011 Vehicle	28,000	36,517	40,000	13,916	35,000	37,000
012 General	5,000	5,843	6,000	3,184	6,000	6,000
013 Equipment	8,000	5,176	5,000	2,307	5,000	6,000
014 Uniforms	10,000	12,452	12,000	6,352	12,000	12,500
015 Recreational	4,500	5,020	9,500	1,053	9,500	9,500
016 Chemical	12,200	15,138	15,000	9,180	20,000	20,000
TOTAL SUPPLIES	73,700	85,755	93,500	37,851	93,100	100,000
MAINTENANCE						
020 Vehicle	10,000	29,060	25,000	10,303	20,000	25,000
021 Building	35,000	25,906	35,000	20,699	35,000	54,200
022 Equipment	12,000	13,654	13,000	6,483	20,000	15,000
023 Ground	65,000	52,320	65,000	31,653	65,000	65,000
TOTAL MAINTENANCE	122,000	120,940	138,000	69,138	140,000	159,200
CONTRACTUAL SERVICES						
030 Property/Liability	30,000	31,085	32,400	31,679	32,300	36,600
046 Equipment Rental	3,000	2,283	3,000	2,120	3,500	3,000
047 Contract Labor	12,000	9,985	12,000	8,621	35,000	35,000
051 Credit Card Service Fees	6,800	5,012	6,000	3,000	7,000	7,000
091 Advertising	1,500	1,691	2,500	907	2,500	2,500
092 Professional Fees	0	1,000	0	0	0	0
095 Required Public Notice	0	480	0	0	400	500
TOTAL CONTRACTUAL SERVICES	53,300	51,536	55,900	46,327	80,700	84,600
SERVICES						
035 Unemployment Expense	0	645	0	0	0	0
041 Dues and Subscriptions	4,000	6,002	7,600	7,555	9,000	16,000
042 Travel and Training	8,200	7,537	12,000	5,379	12,000	13,900
TOTAL SERVICES	12,200	14,184	19,600	12,934	21,000	29,900
RECREATIONAL SERVICES						
059 Adaptive Sports	10,000	3,548	6,000	2,917	6,000	8,000
060 Tree City USA	10,000	6,295	10,000	2,956	10,000	10,000
061 Living Legacy	4,500	6,666	4,500	1,356	4,500	4,500
065 Trophies and Awards	15,000	10,768	15,000	3,843	11,000	12,000
066 Uniforms and Equipment	45,000	40,713	50,000	19,236	50,000	50,000
067 Events and Programs	5,700	5,374	6,000	2,923	7,000	10,000
069 Adult Sports	2,500	754	2,500	474	1,000	2,000
TOTAL RECREATIONAL SERVICES	92,700	74,118	94,000	33,705	89,500	96,500
UTILITIES						
040 Utilities	85,000	66,878	66,300	34,087	82,900	84,000
045 Telephone	1,000	1,494	1,600	491	1,000	1,500
TOTAL UTILITIES	86,000	68,372	67,900	34,578	83,900	85,500
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	1,500	1,536	1,500	768	1,500	1,500
TOTAL LEASE / RENTAL PMTS	1,500	1,536	1,500	768	1,500	1,500
TOTAL - PARKS AND RECREATION	2,045,400	1,918,489	2,149,300	984,334	2,038,300	2,282,600

STREET DEPARTMENT

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	436,000	349,287	439,000	183,302	384,200	474,300
002 Overtime	7,000	6,118	7,000	1,814	6,000	7,000
003 Worker's Compensation	6,100	5,598	8,100	7,479	7,500	11,200
004 Health Insurance	65,700	46,303	68,800	22,121	44,200	57,000
005 Social Security	33,900	25,158	34,100	13,628	29,900	36,800
006 Retirement (TMRS)	65,700	52,170	68,300	28,030	59,700	75,400
TOTAL PERSONNEL SERVICES	614,400	484,634	625,300	256,374	531,500	661,700
SUPPLIES						
010 Office	3,500	3,277	3,500	2,286	3,500	3,500
011 Vehicle	30,000	40,774	45,000	15,852	45,000	40,000
012 General	1,500	497	1,000	998	1,300	1,000
013 Equipment	3,000	1,601	3,000	125	1,500	1,500
014 Uniforms	8,000	7,489	8,000	3,687	7,500	7,500
TOTAL SUPPLIES	46,000	53,638	60,500	22,948	58,800	53,500
MAINTENANCE						
020 Vehicle	30,000	31,329	30,000	16,903	25,000	30,000
021 Building	3,000	7,218	3,000	2,242	3,500	3,000
022 Equipment	20,000	17,294	20,000	16,796	50,000	25,000
023 Ground	100,000	94,783	100,000	38,262	100,000	100,000
TOTAL MAINTENANCE	153,000	150,624	153,000	74,203	178,500	158,000
CONTRACTUAL SERVICES						
030 Property/Liability	8,300	8,109	9,000	8,535	8,700	10,100
046 Equipment Rental	15,000	9,014	15,000	0	15,000	15,000
047 Contract Labor	15,000	2,885	5,000	0	5,000	5,000
TOTAL CONTRACTUAL SERVICES	38,300	20,008	29,000	8,535	28,700	30,100
SERVICES						
035 Unemployment Expense	0	(856)	0	0	0	0
041 Dues and Subscriptions	1,200	1,568	1,300	1,574	1,600	1,500
042 Travel and Training	4,000	3,036	4,000	3,624	5,000	5,000
TOTAL SERVICES	5,200	3,748	5,300	5,198	6,600	6,500
UTILITIES						
040 Utilities	275,000	248,650	275,000	118,632	278,000	280,000
045 Telephone	3,300	3,582	3,500	1,810	3,600	3,600
TOTAL UTILITIES	278,300	252,232	278,500	120,442	281,600	283,600
TOTAL - STREET DEPARTMENT	1,135,200	964,884	1,151,600	487,700	1,085,700	1,193,400

FLEET MAINTENANCE

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	201,000	194,230	210,700	99,318	190,900	207,900
002 Overtime	2,000	1,476	2,000	993	2,000	2,000
003 Worker's Compensation	2,900	2,652	3,800	3,693	3,700	5,300
004 Health Insurance	26,800	26,869	28,200	13,073	25,100	27,100
005 Social Security	15,500	14,695	16,300	7,545	14,800	16,100
006 Retirement (TMRS)	30,100	28,914	30,500	15,162	29,500	32,900
TOTAL PERSONNEL SERVICES	278,300	268,836	291,500	139,784	266,000	291,300
SUPPLIES						
010 Office	500	475	500	200	500	500
011 Vehicle	2,000	5,478	3,000	639	3,000	3,000
012 General	100	424	100	69	400	100
013 Equipment	4,000	4,724	5,000	1,984	5,000	5,000
014 Uniforms	4,500	4,413	4,000	2,894	4,000	4,500
TOTAL SUPPLIES	11,100	15,514	12,600	5,786	12,900	13,100
MAINTENANCE						
020 Vehicle	1,000	2,191	2,000	389	1,500	2,000
021 Building	500	446	600	579	600	600
022 Equipment	200	207	300	0	200	300
023 Ground	100	0	0	0	0	0
TOTAL MAINTENANCE	1,800	2,844	2,900	968	2,300	2,900
CONTRACTUAL SERVICES						
030 Property/Liability	3,900	3,898	4,200	4,079	4,100	4,700
TOTAL CONTRACTUAL SERVICES	3,900	3,898	4,200	4,079	4,100	4,700
SERVICES						
041 Dues and Subscriptions	200	275	200	215	300	300
042 Travel and Training	2,000	1,092	1,500	61	3,500	1,500
TOTAL SERVICES	2,200	1,367	1,700	276	3,800	1,800
UTILITIES						
040 Utilities	4,500	4,156	4,500	2,504	4,500	4,500
045 Telephone	1,300	1,547	1,500	795	1,600	1,600
TOTAL UTILITIES	5,800	5,703	6,000	3,299	6,100	6,100
TOTAL - FLEET MAINTENANCE	303,100	298,162	318,900	154,192	295,200	319,900

GENERAL FUND LONG RANGE PROJECTIONS

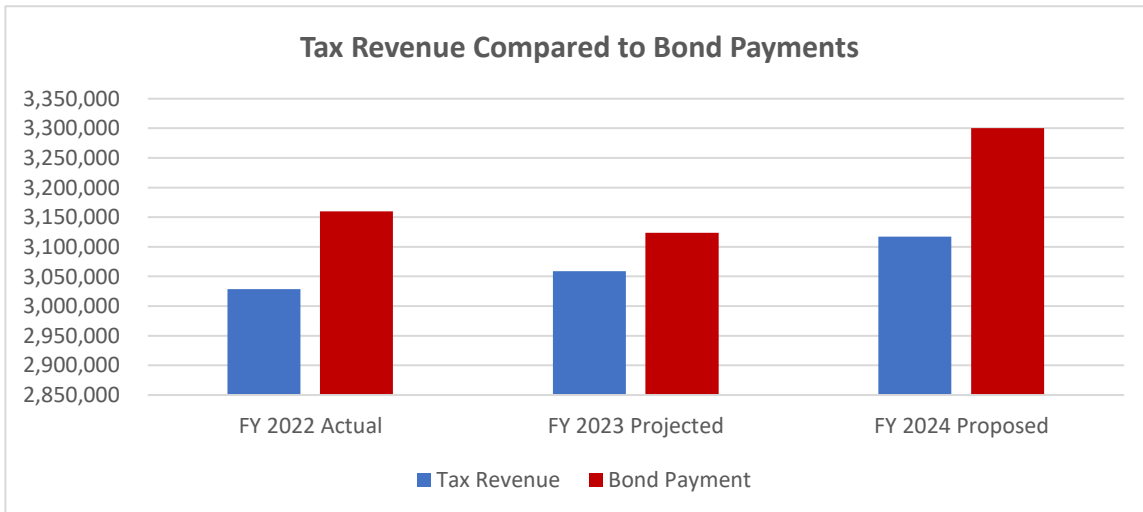
	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET
BEGINNING BALANCE	16,484,303	16,574,050	16,008,050	13,152,050	10,286,950	9,616,050	10,480,150	11,500,050
REVENUES:								
7xx Property Taxes	10,529,685	10,722,500	11,653,700	11,770,200	11,887,900	12,006,800	12,126,900	12,248,200
020 Investment Earnings	110,777	875,000	775,000	775,000	775,000	750,000	750,000	750,000
016 Fines and Fees	709,537	650,000	700,000	725,000	750,000	750,000	750,000	750,000
70x Mixed Drink/Bingo Tax	193,442	150,000	160,000	160,000	160,000	160,000	160,000	160,000
709 Sales Tax	10,765,363	11,243,000	11,580,300	11,869,800	12,107,200	12,349,300	12,596,300	12,722,300
08x Franchise Taxes	1,415,239	1,428,700	1,436,800	1,451,200	1,465,700	1,480,400	1,495,200	1,510,200
Licenses and Permits	486,083	405,000	358,000	361,600	365,200	368,900	372,600	376,300
Charges for Services	1,184,389	1,106,100	1,069,000	1,079,700	1,090,500	1,101,400	1,112,400	1,123,500
070 Grant Revenue	119,539	170,200	46,500	0	0	0	0	0
Intergov Payments	7,649	11,000	9,700	9,700	9,700	9,700	9,700	9,700
Contributions/Donations	56,293	29,100	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous	193,118	121,800	53,000	53,000	53,000	53,000	53,000	53,000
TOTAL OPERATING REVENUES	25,771,114	26,912,400	27,857,000	28,270,200	28,679,200	29,044,500	29,441,100	29,718,200
Transfers In								
802 From Utility Fund	250,000	0	0	0	0	0	750,000	1,250,000
804 From Sanitation Fund	150,000	0	0	0	0	0	0	0
812 From Restr Courts Fund	84,359	100,000	100,000	72,000	72,000	72,000	56,000	66,000
815 From Coronavirus Fund	209,800	0	0	0	0	0	0	0
Total Transfers In	694,159	100,000	100,000	72,000	72,000	72,000	806,000	1,316,000
TOTAL REVENUES	26,465,273	27,012,400	27,957,000	28,342,200	28,751,200	29,116,500	30,247,100	31,034,200
EXPENDITURE:								
Personnel Service								
001 Salaries	12,426,678	13,206,200	14,499,700	14,789,700	15,085,500	15,387,200	15,694,900	16,008,800
002 Overtime	546,468	604,300	562,100	567,700	573,400	579,100	584,900	590,700
003 Worker's Compensation	133,169	189,000	269,900	272,600	275,300	278,100	280,900	283,700
004 Health Insurance	1,229,149	1,236,400	1,357,500	1,493,300	1,642,600	1,806,900	1,987,600	2,186,400
005 Social Security	960,621	1,045,900	1,152,100	1,174,800	1,197,900	1,221,400	1,245,400	1,269,900
006 Retirement	1,883,716	2,092,200	2,357,900	2,408,000	2,458,400	2,509,900	2,562,400	2,616,100
Total Personnel Service	17,179,801	18,374,000	20,199,200	20,706,100	21,233,100	21,782,600	22,356,100	22,955,600
Supplies								
Maintenance	916,106	997,000	1,045,600	1,017,100	1,027,300	1,037,600	1,048,000	1,058,500
Contractual Services	809,641	911,500	973,200	972,100	981,800	991,600	1,001,500	1,011,500
Services	1,637,391	1,779,600	2,144,100	1,950,500	1,970,000	1,989,700	2,009,600	2,029,700
Recreational Services	203,591	281,700	311,700	299,300	302,300	305,300	308,400	311,500
Utilities	128,186	170,500	179,500	181,300	183,100	184,900	186,700	188,600
Grant Expenses	519,897	589,800	606,300	612,400	618,500	624,700	630,900	637,200
Lease and Rental Payments	87,627	158,000	53,600	0	0	0	0	0
Total Operating Expenditures	21,503,305	23,284,200	25,537,200	25,762,800	26,340,100	26,940,400	27,565,200	28,216,600
Reserves and Reimbursements								
Outside Agency Payments	0	0	75,000	232,500	245,000	250,000	250,000	47,800
Transfers Out	112,000	117,000	187,000	187,000	187,000	187,000	187,000	187,000
800 To Fixed Assets								
802 To Utility Fund	500,000	475,000	1,000,000	1,000,000	850,000	600,000	450,000	475,000
805 To Capital Projects	0	0	750,000	500,000	500,000	250,000	0	0
806 To Debt Service	2,500,000	3,500,000	3,000,000	3,500,000	1,300,000	0	750,000	0
Cable PEG Funds to Fixed Assets	125,000	50,000	175,000	25,000	0	25,000	25,000	25,000
815 To Coronavirus Fund	82,302	152,200	88,800	0	0	0	0	0
Total Transfers Out	1,552,919	0	0	0	0	0	0	0
Total Transfers Out	4,760,221	4,177,200	5,013,800	5,025,000	2,650,000	875,000	1,225,000	500,000
TOTAL EXPENDITURES	26,375,526	27,578,400	30,813,000	31,207,300	29,422,100	28,252,400	29,227,200	28,951,400
INCREASE (DECREASE) IN FUND BALANCE	89,747	(566,000)	(2,856,000)	(2,865,100)	(670,900)	864,100	1,019,900	2,082,800
ENDING FUND BALANCE	16,574,050	16,008,050	13,152,050	10,286,950	9,616,050	10,480,150	11,500,050	13,582,850
Three Month Fund Balance Requirement								
Over (Under)	5,375,826	5,821,050	6,384,300	6,440,700	6,585,025	6,735,100	6,891,300	7,054,150
	11,198,224	10,187,000	6,767,750	3,846,250	3,031,025	3,745,050	4,608,750	6,528,700

A large, light gray number '11' is centered on the page. A red, five-pointed star with a halftone dot pattern is superimposed over the center of the '11'. The text 'DEBT SERVICE FUND' is written in bold black capital letters across the middle of the star.

DEBT SERVICE FUND

DEBT SERVICE FUND

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
REVENUES						
Property Taxes						
700 Tax Revenues	3,160,900	3,028,759	3,212,400	2,917,071	3,058,700	3,117,400
Total Property Taxes	3,160,900	3,028,759	3,212,400	2,917,071	3,058,700	3,117,400
Investment Earnings						
020 Interest Income	1,000	2,775	3,000	14,659	30,000	30,000
Total Investment Earnings	1,000	2,775	3,000	14,659	30,000	30,000
Transfers In						
801 From General Fund	0	125,000	0	0	50,000	175,000
Total Transfers In	0	125,000	0	0	50,000	175,000
TOTAL REVENUES	3,161,900	3,156,534	3,215,400	2,931,730	3,138,700	3,322,400
EXPENDITURES						
Miscellaneous						
084 BCAD Fees	33,000	31,018	24,700	12,817	30,200	33,900
Total Miscellaneous	33,000	31,018	24,700	12,817	30,200	33,900
Bond Payments						
301 Interest Expense	848,700	848,688	778,200	389,871	778,200	827,000
303 Principal Payments	2,311,100	2,311,064	2,345,500	70,000	2,345,500	2,420,000
320 Bond Issuance Cost	0	0	0	0	0	53,300
Total Bond Payments	3,159,800	3,159,752	3,123,700	459,871	3,123,700	3,300,300
TOTAL EXPENDITURES	3,192,800	3,190,770	3,148,400	472,688	3,153,900	3,334,200
Beginning Fund Balance	66,817	82,489	8,977		48,253	33,053
Total Revenues	3,161,900	3,156,534	3,215,400		3,138,700	3,322,400
Total Expenses	3,192,800	3,190,770	3,148,400		3,153,900	3,334,200
Incr (Decr) in Fund Balance	(30,900)	(34,236)	67,000		(15,200)	(11,800)
Ending Fund Balance	35,917	48,253	75,977		33,053	21,253



DEBT SERVICE FUND LONG RANGE PROJECTIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING FUND BALANCE	82,489	48,253	33,053	21,253	36,653	26,353	30,353	33,653
REVENUES:								
020 Interest Income	2,775	30,000	30,000	25,000	25,000	15,000	15,000	15,000
700 Tax Receipts	3,028,759	3,058,700	3,117,400	3,432,400	3,329,400	3,273,600	2,601,700	2,135,500
801 From General Fund	125,000	50,000	175,000	25,000	0	25,000	25,000	25,000
TOTAL REVENUES:	3,156,534	3,138,700	3,322,400	3,482,400	3,354,400	3,313,600	2,641,700	2,175,500
EXPENDITURES								
084 BCAD Fees	31,018	30,200	33,900	34,600	35,300	36,000	36,700	37,400
BOND EXPENSES								
500 Principal Payment	65,000	70,000	75,000	75,000	0	0	0	0
301 Interest Expense	11,456	8,400	5,100	1,700	0	0	0	0
Series 2005 Bond Total	76,456	78,400	80,100	76,700	0	0	0	0
901 Principal Payment	370,000	390,000	405,000	420,000	440,000	460,000	475,000	0
301 Interest Expense	124,024	108,500	92,200	75,200	57,600	39,200	19,900	0
Series 2008 Bond Total	494,024	498,500	497,200	495,200	497,600	499,200	494,900	0
903 Principal Payment	341,064	350,500	0	0	0	0	0	0
301 Interest Expense	20,748	10,600	0	0	0	0	0	0
Series 2012 Ref Total	361,812	361,100	0	0	0	0	0	0
904 Principal Payment	55,000	55,000	0	0	0	0	0	0
301 Interest Expense	2,200	1,100	0	0	0	0	0	0
Series 2013 Ref Total	57,200	56,100	0	0	0	0	0	0
905 Principal Payment	275,000	285,000	300,000	310,000	325,000	340,000	355,000	370,000
301 Interest Expense	144,300	138,800	132,400	125,300	117,100	107,400	97,200	86,500
Series 2014 Bond Total	419,300		432,400	435,300	442,100	447,400	452,200	456,500
906 Principal Payment	705,000	725,000	755,000	785,000	815,000	845,000	0	0
301 Interest Expense	174,225	153,100	124,100	93,900	66,400	33,800	0	0
Series 2015 Ref Total	879,225	878,100	879,100	878,900	881,400	878,800	0	0
908 Principal Payment	220,000	230,000	240,000	250,000	325,000	270,000	275,000	300,000
301 Interest Expense	147,115	138,300	129,100	119,500	109,500	99,800	92,100	84,200
Series 2017 Bond Total	367,115		369,100	369,500	434,500	369,800	367,100	384,200
909 Principal Payment	105,000	65,000	225,000	230,000	135,000	140,000	145,000	150,000
301 Interest Expense	82,681	79,500	77,600	70,800	63,900	59,900	55,700	51,300
Series 2018 Bond Total	187,681	144,500	302,600	300,800	198,900	199,900	200,700	201,300
910 Principal Payment	0	0	0	0	0	0	210,000	215,000
301 Interest Expense	95,294	95,300	95,300	95,300	95,300	95,300	95,300	89,000
Series 2019 Bond Total	95,294	95,300	95,300	95,300	95,300	95,300	305,300	304,000
911 Principal Payment	175,000	175,000	420,000	430,000	435,000	445,000	450,000	460,000
301 Interest Expense	46,645	44,600	42,500	37,500	32,400	27,200	21,900	16,500
Series 2020 Bond Total	221,645	219,600	462,500	467,500	467,400	472,200	471,900	476,500
Principal Payment	0	0	0	150,000	155,000	160,000	165,000	175,000
Interest Expense	0	0	128,700	163,200	157,200	151,000	144,600	138,000
Series 2024 Bond Total	0	0	128,700	313,200	312,200	311,000	309,600	313,000
TOTAL BOND EXPENSE	3,159,752	3,123,700	3,247,000	3,432,400	3,329,400	3,273,600	2,601,700	2,135,500
320 Bond Issuance Costs	0	0	53,300	0	0	0	0	0
TOTAL EXPENDITURES	3,190,770	3,153,900	3,334,200	3,467,000	3,364,700	3,309,600	2,638,400	2,172,900
INCR (DECR) IN FUND BALANCE	(34,236)	(15,200)	(11,800)	15,400	(10,300)	4,000	3,300	2,600
ENDING FUND BALANCE	48,253	33,053	21,253	36,653	26,353	30,353	33,653	36,253

A large, light gray logo consisting of the letters 'I' and 'A' in a serif font. A large, pink, five-pointed star is superimposed over the center of the 'IA' logo. The star has a halftone or dithered texture.

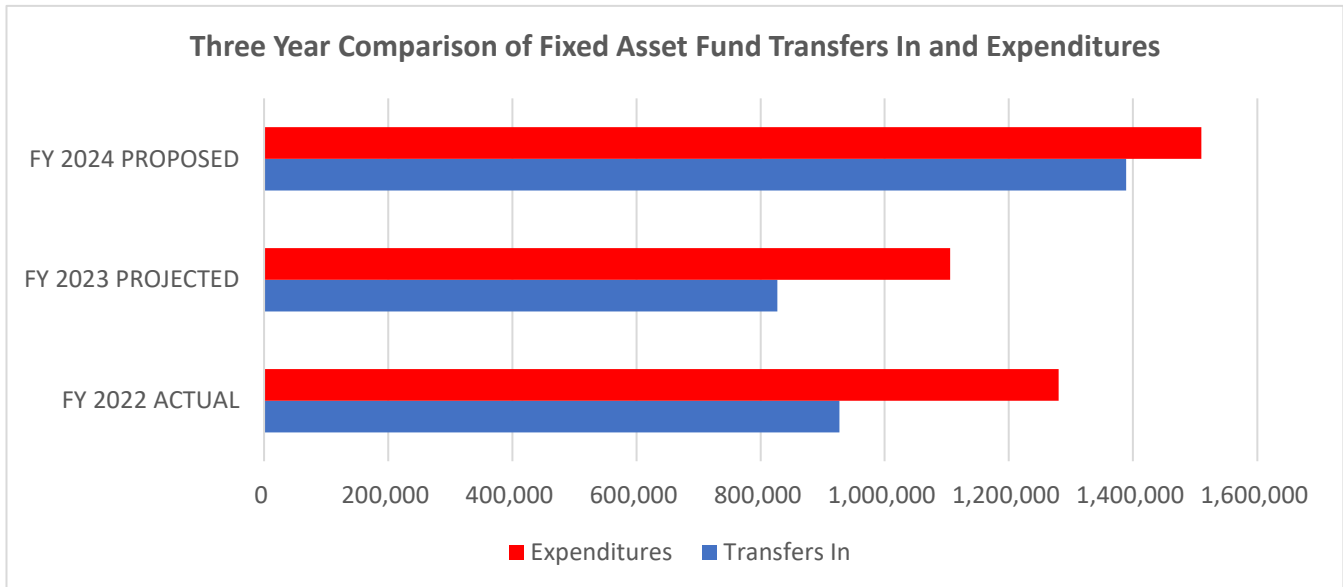
FIXED ASSET FUND

FIXED ASSET FUND

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
REVENUES						
TRANSFERS IN						
801 From General	500,000	500,000	475,000	475,000	475,000	1,000,000
802 From Water	0	0	475,000	475,000	0	0
803 From Drainage	100,000	100,000	100,000	50,000	100,000	150,000
804 From Sanitation	150,000	150,000	100,000	50,000	100,000	150,000
8xx From Cable PEG Fees	98,600	82,302	132,800	18,874	152,200	88,800
815 From Coronavirus Relief Fund	0	53,398	0	0	0	0
815 From SLFRF - ARPA*	0	41,417	0	0	0	0
TOTAL REVENUES	848,600	927,117	1,282,800	1,068,874	827,200	1,388,800

Beginning Fund Balance	326,001	820,858	36,574		467,985	167,485
Total Revenues	848,600	927,117	1,282,800		827,200	1,388,800
Total Expenses	(1,028,300)	(1,279,990)	(1,249,400)		(1,127,700)	(1,510,000)
Incr (Decr) in Fund Balance	(179,700)	(352,873)	33,400		(300,500)	(121,200)
Ending Fund Balance	146,301	467,985	69,974		167,485	46,285

*Coronavirus State and Local Fiscal Recovery Funds - American Rescue Plan Act



FIXED ASSET EXPENDITURES BY FUND AND DEPARTMENT

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
GENERAL FUND						
City Council	0	0	0	0	0	0
Administration	8,500	18,000	0	0	12,500	61,000
Finance	10,000	9,750	0	0	5,100	0
Pet Adoption Center	12,100	7,913	87,800	0	6,100	96,800
Police	434,500	452,614	256,500	0	265,300	85,400
Municipal Court	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	13,200
Code Enforcement	0	0	39,300	0	44,500	13,200
Fire/EMS Operations	442,500	430,737	1,481,500	360,000	1,703,900	64,800
Information Technology	183,400	303,708	217,600	162,643	330,700	171,700
Public Library	98,300	109,641	112,800	46,083	109,600	100,000
Activity Center	0	0	24,000	9,641	24,300	16,500
Parks & Recreation	93,400	72,375	69,200	74,834	87,300	79,500
Streets	324,300	129,535	312,100	0	594,200	0
Maintenance	12,200	14,025	41,600	0	0	55,100
TOTAL GENERAL FUND	1,619,200	1,548,298	2,642,400	653,201	3,183,500	757,200
UTILITY FUND						
Water Administration	13,000	12,851	0	0	0	0
Water Operations	111,900	72,252	39,300	0	156,100	45,600
Wastewater Operations	1,192,500	735,027	215,300	0	94,300	305,900
TOTAL UTILITY FUND	1,317,400	820,130	254,600	0	250,400	351,500
DRAINAGE FUND						
Drainage	0	0	6,600	0	7,000	71,100
TOTAL DRAINAGE FUND	0	0	6,600	0	7,000	71,100
SANITATION FUND						
Sanitation	0	0	0	0	0	488,000
TOTAL SANITATION FUND	0	0	0	0	0	488,000
TOTAL FIXED ASSET PURCHASES	2,936,600	2,368,428	2,903,600	653,201	3,440,900	1,667,800
LESS PURCHASES FUNDED BY:						
Donations	0	8,900	0	0	6,100	0
Coronavirus Relief Funds	1,297,200	901,313	0	223,575	613,700	157,800
State and Local Fiscal Recovery Funds	611,100	178,225	1,654,200	0	1,693,400	0
TOTAL FUNDED BY OTHER FUNDS	1,908,300	1,088,438	1,654,200	223,575	2,313,200	157,800
TOTAL FROM FIXED ASSET FUND	1,028,300	1,279,990	1,249,400	429,626	1,127,700	1,510,000

FIXED ASSET EXPENDITURE DETAIL

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
GENERAL FUND						
Administration						
702 Building and Improvements	0	0	0	0	12,500	0
705 Equipment	8,500	11,700	0	0	0	61,000
710 Improv Other Than Buildings	0	6,300	0	0	0	0
Total Administration	8,500	18,000	0	0	12,500	61,000
Finance Department						
705 Equipment	10,000	9,750	0	0	5,100	0
Total Finance Department	10,000	9,750	0	0	5,100	0
Pet Adoption Center						
609/610 COBAN Lease	1,900	1,883	0	0	0	0
705 Equipment	0	0	0	0	6,100	0
707 Vehicles	10,200	6,030	87,800	0	0	96,800
Subtotal Pet Adoption Center	12,100	7,913	87,800	0	6,100	96,800
Less Use of Donated Funds	0	0	0	0	(6,100)	0
Total Pet Adoption Center	12,100	7,913	87,800	0	0	96,800
Police Department						
609/610 COBAN Lease	100,000	99,938	0	0	0	0
705 Equipment	42,200	42,260	31,500	0	15,700	37,700
707 Vehicles	292,300	310,416	225,000	0	249,600	47,700
Subtotal Police Department	434,500	452,614	256,500	0	265,300	85,400
Less Use of Coronavirus Relief	(294,600)	(268,066)	0	0	0	(85,400)
Total Police Department	139,900	184,548	256,500	0	265,300	0
Planning & Development						
705 Equipment	0	0	0	0	0	13,200
Total Planning & Development	0	0	0	0	0	13,200
Code Enforcement						
705 Equipment	0	0	0	0	0	13,200
707 Vehicle	0	0	39,300	0	44,500	0
Total Code Enforcement	0	0	39,300	0	44,500	13,200
Fire/EMS Operations						
705 Equipment	159,700	186,281	139,400	136,600	138,400	64,800
707 Vehicles	269,500	227,206	1,342,100	223,400	1,565,500	0
710 Improv Other than Buildings	13,300	17,250	0	0	0	0
Subtotal Fire Department	442,500	430,737	1,481,500	360,000	1,703,900	64,800
Less Use of Coronavirus Relief	(429,200)	(186,280)	0	(223,400)	(223,400)	(64,800)
Less Use of ARPA CSLRF Funds	0	0	(1,342,100)	0	(1,342,100)	0
Total Fire/EMS Operations	13,300	244,457	139,400	136,600	138,400	0
Information Technology						
603/604 Computer Lease	84,800	84,789	84,800	83,841	83,800	82,900
705 Equipment	98,600	218,919	132,800	78,802	246,900	88,800
Subtotal Information Technology	183,400	303,708	217,600	162,643	330,700	171,700
Less Use of Coronavirus Relief	0	(172,698)	0	(175)	(34,900)	0
Total Information Technology	183,400	131,010	217,600	162,468	295,800	171,700
Public Library						
702 Building and Improvements	6,300	15,926	0	0	0	0
705 Equipment	0	0	22,800	0	19,600	0
709 Books	92,000	93,715	90,000	46,083	90,000	100,000
Subtotal Public Library	98,300	109,641	112,800	46,083	109,600	100,000
Less Use of Donated Funds	0	(8,900)	0	0	0	0
Total Public Library	98,300	100,741	112,800	46,083	109,600	100,000

FIXED ASSET EXPENDITURE DETAIL

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
Activity Center						
705 Equipment	0	0	24,000	9,641	24,300	16,500
Total Activity Center	0	0	24,000	9,641	24,300	16,500
Parks & Recreation						
702 Building and Improvements	0	0	0	0	12,500	0
705 Equipment	23,800	40,403	25,400	25,270	25,300	29,000
707 Vehicles	69,600	31,972	43,800	49,564	49,500	50,500
Total Parks & Recreation	93,400	72,375	69,200	74,834	87,300	79,500
Street Department						
702 Building and Improvements	0	2,648	0	0	0	0
705 Equipment	264,600	126,887	0	0	193,500	0
707 Vehicle	59,700	0	312,100	0	400,700	0
Subtotal Street Department	324,300	129,535	312,100	0	594,200	0
Less Use of Coronavirus Relief	(316,100)	(118,029)	0	0	(253,300)	0
Less Use of ARPA CSLRF Funds	0	0	(312,100)	0	(340,900)	0
Total Street Department	8,200	11,506	0	0	0	0
Maintenance						
705 Equipment	0	0	0	0	0	7,600
707 Vehicles	12,200	14,025	41,600	0	0	47,500
Subtotal Maintenance	12,200	14,025	41,600	0	0	55,100
Less Use of Coronavirus Relief	0	0	0	0	0	(7,600)
Total Maintenance	12,200	14,025	41,600	0	0	47,500
TOTAL GENERAL FUND	579,300	794,325	988,200	429,626	982,800	599,400
UTILITY FUND						
Water Administration						
705 Equipment	13,000	12,851	0	0	0	0
Total Water Administration	13,000	12,851	0	0	0	0
Water Operations						
705 Equipment	11,900	14,554	0	0	9,500	0
707 Vehicle	100,000	57,698	39,300	0	146,600	45,600
Subtotal Water Operations	111,900	72,252	39,300	0	156,100	45,600
Less Use of Coronavirus Relief	(100,000)	0	0	0	(102,100)	0
Total Water Operations	11,900	72,252	39,300	0	54,000	45,600
Wastewater Operations						
705 Equipment	1,192,500	735,027	0	0	94,300	72,500
707 Vehicle	0	0	215,300	0	0	233,400
Subtotal Wastewater	1,192,500	735,027	215,300	0	94,300	305,900
Less Use of Coronavirus Relief	(157,300)	(156,240)	0	0	0	0
Less Use of ARPA CSLRF Funds	(611,100)	(178,225)	0	0	(10,400)	0
Total Wastewater Operations	424,100	400,562	215,300	0	83,900	305,900
TOTAL UTILITY FUND	449,000	485,665	254,600	0	137,900	351,500
DRAINAGE FUND						
705 Equipment	0	0	6,600	0	7,000	71,100
TOTAL DRAINAGE FUND	0	0	6,600	0	7,000	71,100
SANITATION FUND						
705 Equipment	0	0	0	0	0	488,000
TOTAL SANITATION FUND	0	0	0	0	0	488,000
TOTAL FIXED ASSET PURCHASES	1,028,300	1,279,990	1,249,400	429,626	1,127,700	1,510,000

FISCAL YEAR 20224 PROPOSED FIXED ASSET PURCHASES

Department/Description	TRANSFERS	CRF	CABLE PEG	FY 2023 C/O	TOTAL
Administration					
Application Management Software (EQ)	21,000				21,000
Poll Place Scanner and Tabulator (EQ)	40,000				40,000
SUBTOTAL	61,000	0	0	0	61,000
Pet Adoption Center					
Ford F250 with Deerskin Mount (VEH)				96,800	96,800
SUBTOTAL	0	0	0	96,800	96,800
Police					
Ford F150 Crew Cab - CID (VEH)		47,700			47,700
Portable Radios (EQ)		37,700			37,700
SUBTOTAL	0	85,400	0	0	85,400
Planning and Development					
(2) Precision 5570 Worstation Laptop (EQ)	13,200				13,200
SUBTOTAL	13,200	0	0	0	13,200
Code Enforcement					
(2) Precision 5570 Worstation Laptop (EQ)	13,200				13,200
SUBTOTAL	13,200	0	0	0	13,200
Fire Department					
SCBA Fill Station/Compressor (EQ)		49,700			49,700
PPE Extractor (EQ)		15,100			15,100
SUBTOTAL	0	64,800	0	0	64,800
Information Technology					
Computer Lease (Year 4 of 5)	82,900				82,900
A/V System - Activity Center (EQ)			88,800		88,800
SUBTOTAL	82,900	0	88,800	0	171,700
Library					
Books, Audiobooks, Online Resources (BK)	100,000				100,000
SUBTOTAL	100,000	0	0	0	100,000
Activity Center					
Event Tents (EQ)	16,500				16,500
SUBTOTAL	16,500	0	0	0	16,500
Parks & Recreation					
Trailer for Reel Mowers (EQ)	9,700				9,700
John Deere Bunker and Field Rake (EQ)	19,300				19,300
Ford F250 Crew Cab (VEH)				50,500	50,500
SUBTOTAL	29,000	0	0	50,500	79,500
Maintenance					
JIB Crane (EQ)		7,600			7,600
Ford F250 Super Cab (VEH)				47,500	47,500
SUBTOTAL	0	7,600	0	47,500	55,100
GENERAL FUND TOTAL	315,800	157,800	88,800	194,800	757,200
Water Operations					
Ford F150 Regular Cab (VEH)	45,600				45,600
SUBTOTAL	45,600	0	0	0	45,600
Wastewater					
SCADA Upgrade (EQ)	72,500				72,500
Crane Truck (VEH)				172,200	172,200
Ford F250 Super Cab (VEH)				61,200	61,200
SUBTOTAL	72,500	0	0	233,400	305,900
WATER FUND TOTAL	118,100	0	0	233,400	351,500
Drainage					
Ford F250 Crew Cab (VEH)	71,100				71,100
DRAINAGE FUND TOTAL	71,100	0	0	0	71,100
Sanitation					
(2) 30 Cubic Yard Grapple Trucks (EQ)	488,000				488,000
SANITATION FUND TOTAL	488,000	0	0	0	488,000
GRAND TOTAL	993,000	157,800	88,800	428,200	1,667,800

FIXED ASSET FUND LONG RANGE PROJECTIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING FUND BALANCE	820,858	467,985	167,485	46,285	46,285	46,285	46,285	46,285
REVENUES:								
801 Transfer from General	500,000	475,000	1,000,000	1,000,000	850,000	600,000	450,000	475,000
802 Transfer from Water	0	0	0	0	0	250,000	450,000	475,000
803 Transfer from Drainage	100,000	100,000	150,000	0	100,000	100,000	100,000	75,000
804 Transfer from Sanitation	150,000	100,000	150,000	0	50,000	50,000	0	0
812 Transfer from Restr Courts	0	0	0	0	0	0	0	0
Transfer from Cable PEG Fees	82,302	152,200	88,800	0	0	0	0	0
815 Transfer from CRF	53,398	0	0	0	0	0	0	0
815 Transfer from ARPA	41,417	0	0	0	0	0	0	0
TOTAL REVENUES:	927,117	827,200	1,388,800	1,000,000	1,000,000	1,000,000	1,000,000	1,025,000
EXPENDITURES								
Fixed Asset Purchases	2,368,428	3,440,900	1,667,800	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES	2,368,428	3,440,900	1,667,800	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
PLUS FUNDS FROM OTHER SOURCES								
Donated Funds	8,900	6,100	0	0	0	0	0	0
Coronavirus Relief Funds	901,313	613,700	157,800	0	0	0	0	0
State and Local Fiscal Recovery Funds	178,225	1,693,400	0	0	0	0	0	0
TOTAL FUNDS FROM OTHER SOURCES	1,088,438	2,313,200	157,800	0	0	0	0	0
INCREASE (DECREASE) IN FUND BALANCE	(352,873)	(300,500)	(121,200)	0	0	0	0	25,000
ENDING FUND BALANCE	467,985	167,485	46,285	46,285	46,285	46,285	46,285	71,285



CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENTS PROJECTS SUMMARY

		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING FUND BALANCE		6,313,112	7,428,838	6,167,438	5,978,038	4,002,938	1,761,738	1,411,738	1,586,738
REVENUES									
020 Interest Income		43,099	258,000	515,000	300,000	275,000	200,000	200,000	175,000
021 Miscellaneous Revenue		355	0	0	0	0	0	0	0
070 Grant Revenue		0	0	3,001,200	409,100	204,500	0	0	0
300 Bond Proceeds		0	0	7,400,000	0	0	0	0	0
400 Contributions		0	0	12,000	0	0	0	725,000	0
Transfers In		4,200,000	3,850,000	3,275,000	4,000,000	1,650,000	300,000	1,550,000	1,475,000
TOTAL REVENUES		4,243,454	4,108,000	14,203,200	4,709,100	2,129,500	500,000	2,475,000	1,650,000
EXPENDITURES	<i>(Funding)</i>								
Water Projects									
036 Beeline Drive Waterline Replacement	NB,19,24,CF	19,550	0	500,000	0	0	0	0	0
300 Miscellaneous Water Main Improvements	NB	0	0	35,000	25,000	25,000	25,000	25,000	25,000
301 Cedar Knob Waterline Upgrade	NB,CF	0	0	0	0	0	0	0	0
302 Water Pump Station Emer Generators (SB3)	NB	0	100,000	1,000,000	1,750,000	1,193,400	0	0	0
542 FM 2410 Utility Conflicts	NB	58,793	0	0	0	0	0	0	0
Total Water Projects		78,343	100,000	1,535,000	1,775,000	1,218,400	25,000	25,000	25,000
Wastewater Projects									
037 Beeline Drive Sewer Replacement	NB,19	69,326	671,100	0	0	0	0	0	0
401 VFW Lift Station Upgrade	NB,CF	0	0	50,000	0	0	0	0	0
402 West Mechanical Bar Screen Access	NB	17,119	0	0	0	0	0	0	0
403 East and West Bar Screen Improvements	NB	49,794	105,400	0	0	0	0	0	0
406 WWTP Blowers and Generator Replacement	CF	45,000	54,000	1,481,000	0	0	0	0	0
407 200 GPM Waste Activated Sludge Pump/Motor	NB	0	14,500	99,000	0	0	0	0	0
408 1,000 Gallon Hydro-Pneumatic Tank Repl	NB	0	13,200	68,800	0	0	0	0	0
409 Basin 15 Sanitary Sewer Trunk Line Upsizing	NB	0	0	300,000	412,000	0	0	0	0
410 Ultraviolet Disinfection System Replacement	NB	0	42,300	707,700	0	0	0	0	0
411 Wastewater/Water Impr for Cardinal Lane	NB	0	62,500	683,600	0	0	0	0	0
412 Wastewater Impr for Harley Drive	NB	0	14,800	158,800	0	0	0	0	0
413 Replace Mechanical Bar Screens w/ Climber Screens	NB	0	0	115,000	1,000,000	657,000	0	0	0
414 Connector Line Improvement to WCID #1	24	0	0	250,000	750,000	500,000	0	0	0
516 North Trunk Line (35) Manhole Rehab (SSOI Project)*	NB	0	0	200,000	200,000	200,000	200,000	0	0
516 Sewer Rehab & Improvements (SSOI Projects)*	NB	36,226	50,000	50,000	50,000	50,000	50,000	250,000	250,000
519 Rummel Road Lift Station Upgrade	NB,CF	1,806,409	767,200	216,600	0	0	0	0	0
521 Second Belt Filter Press - Sludge Dewatering Bldg	NB,CF	817,979	188,300	0	0	0	0	0	0
<i>PROJECTS UNFUNDED FY 2024 - FY 2029:</i>									
<i>Abandon (3) Lift Stations - \$1,012,000</i>									
Total Wastewater Projects		2,841,853	1,983,300	4,380,500	2,412,000	1,407,000	250,000	250,000	250,000
<i>*Planned project replaces the TCEQ required annual budget of \$250,000.</i>									
Drainage Projects									
501 Pinewood Erosion Project - Retaining Wall	18	22,728	0	0	0	0	0	0	0
501 Roy Reynolds Bridge Abutment Stabilization	18	0	0	142,000	0	0	0	0	0
512 Drainage Master Plan - Connell Detention Pond	NB,18	1,000	17,000	1,282,000	0	0	0	0	0
512 Drainage Master Plan - Phase 2, 3, 4	NB,18,24	18,660	22,200	2,324,600	0	0	0	0	0
600 Jorgette Drive Channel Scour	18	0	35,000	483,800	0	0	0	0	0
602 Fuller / Tye Valley Cross Drainage Repl	CF	11,350	185,300	0	0	0	0	0	0
603 Recon Drainage Channel - Preswick/Lantana	CF	10,270	304,400	0	0	0	0	0	0
Total Drainage Projects		64,008	563,900	4,232,400	0	0	0	0	0

		FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET
Building Projects									
508 Public Works Water/Street Yard	NB	0	0	0	0	0	0	0	0
509 Police Department Building Repairs	NB	13,887	0	0	0	0	0	0	0
520 Stairwell and Grating Safety Improvements	NB	4,650	0	0	0	0	0	0	0
537 City Hall Renovation/Remodeling	NB	28,929	68,000	40,000	0	0	0	0	0
704 Bulk Solid Waste Collection Center	NB	0	37,300	0	0	0	0	0	0
705 Dog Kennel Run Gates	NB	0	44,200	0	0	0	0	0	0
706 HVAC Installation at Library/Activities Center	NB	0	0	262,600	0	0	0	0	0
<i>PROJECTS UNFUNDED FY 2024 - FY 2029:</i>									
<i>Public Works Water/Street Yard - \$1,144,000</i>									
<i>Solid Waste Collection Center Completion - \$1,422,200</i>									
<i>Fire Station #3 - \$5,000,000</i>									
Total Building Projects		47,466	149,500	302,600	0	0	0	0	0
Park Projects									
505 Miscellaneous Park Projects and Improvements	NB	93,656	103,300	75,000	75,000	75,000	75,000	100,000	100,000
554 Repl Pumps at Old City Pool w/ YMCA Contr	NB,C	0	0	24,000	0	0	0	0	0
555 Playground Renovations	NB,	0	281,200	0	0	0	0	0	0
556 Kern Park Splash Pad and Renovations	NB,G	0	13,000	290,700	822,200	412,100	0	0	0
Soccer Field Renovations	NB	0	0	0	0	0	0	225,000	0
Trail Plan and Parks Master Plan	NB	0	0	0	0	0	0	0	150,000
<i>PROJECTS UNFUNDED FY 2024 - FY 2029:</i>									
<i>Comanche Gap Park - \$1,700,000</i>									
<i>Trail at Summit Soccer Complex - \$250,000</i>									
<i>Indian Trail Park</i>									
Total Park Projects		93,656	397,500	389,700	897,200	487,100	75,000	325,000	250,000
Sidewalk Projects									
513 FM 3481 from Prospector to Vineyard	NB	489,239	76,600	0	0	0	0	0	0
514 FM 3481 East Side Phase 1 - St Pauls	NB	16,415	172,600	0	0	0	0	0	0
514 FM 3481 East Side Phase 3 - Magill / Williams	NB	14,795	194,200	0	0	0	0	0	0
<i>PROJECTS UNFUNDED FY 2024 - FY 2029:</i>									
<i>FM 3423, Beeline, Pima - \$6,003,482 (TXDOT Grant 80/20)</i>									
<i>FM 2410 N, Indian Trl to Warriors Path - \$720,000</i>									
<i>FM 2410 S, Cedar Knob to Comanche Gap - \$1,430,000</i>									
Total Sidewalk Projects		520,449	443,400	0	0	0	0	0	0
Street Projects									
007 Mountain Lion / Pontiac Flume Reconstruction	NB	0	0	125,500	0	0	0	0	0
100 Joint Participation - Pima Trail	NB	0	0	71,400	0	0	0	0	0
115 Warrior's Path Ph 2 - Pontotoc to FM 2410	NB	158,243	520,000	3,481,600	0	0	0	0	0
116 2022 Street Improvements	NB	64,200	925,200	0	0	0	0	0	0
117 2023 Street Improvements	NB	0	65,800	1,105,200	0	0	0	0	0
118 2024 Street Improvements	24	0	0	400,000	1,500,000	1,100,000	0	0	0
119 Verna Lee Safety Improv	NB	0	17,600	0	0	0	0	0	0
121 Chapparal Road Upgrade (Interlocal Agreement)	NB	0	0	66,300	100,000	158,200	0	0	0
502 2021 Street Improvements (Winter Storm)	NB	1,966,556	1,702,400	0	0	0	0	0	0
503 2020 Street Improvements	NB	3,512	0	0	0	0	0	0	0
Warrior's Path Phase 3 (Old Nolanville Rd)	NB,24	0	0	0	0	0	500,000	1,700,000	0
Future Street Improvement Projects	NB	0	0	0	0	0	0	0	1,200,000
<i>PROJECTS UNFUNDED FY 2024 - FY 2029:</i>									
<i>Comanche Gap Realignment - \$4,800,000</i>									
Total Street Projects		2,192,511	3,231,000	5,250,000	1,600,000	1,258,200	500,000	1,700,000	1,200,000
TOTAL EXPENDITURES		5,838,286	6,868,600	16,090,200	6,684,200	4,370,700	850,000	2,300,000	1,725,000
INCREASE (DECREASE) IN FUND BALANCE		(1,594,832)	(2,760,600)	(1,887,000)	(1,975,100)	(2,241,200)	(350,000)	175,000	(75,000)
PLUS FUNDING FROM CORONAVIRUS FUNDS (CF):		2,710,558	1,499,200	1,697,600	0	0	0	0	0
ENDING FUND BALANCE		7,428,838	6,167,438	5,978,038	4,002,938	1,761,738	1,411,738	1,586,738	1,511,738

CAPITAL IMPROVEMENT PROJECTS FUNDED BY NON BOND REVENUES

	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET
BEGINNING FUND BALANCE	3,442,233	4,572,713	3,678,713	928,013	1,077,913	336,713	461,713	1,586,713
REVENUES								
020 Interest Income	34,125	200,000	175,000	175,000	175,000	175,000	175,000	175,000
021 Miscellaneous Revenue	355	0	0	0	0	0	0	0
070 Grant Revenue	0	0	3,001,200	409,100	204,500	0	0	0
400 Contributions	0	0	12,000	0	0	0	725,000	0
801 General Fund Transfer	2,500,000	3,500,000	3,000,000	3,500,000	1,300,000	0	750,000	0
802 Utility Fund Transfer	1,500,000	0	0	0	0	0	500,000	1,000,000
802 Utility Connect Fee Transfer	50,000	50,000	50,000	100,000	100,000	100,000	100,000	100,000
803 Drainage Fund Transfer	150,000	300,000	150,000	300,000	250,000	200,000	200,000	375,000
804 Sanitation Fund Transfer	0	0	75,000	100,000	0	0	0	0
TOTAL REVENUES	4,234,480	4,050,000	6,463,200	4,584,100	2,029,500	475,000	2,450,000	1,650,000
EXPENDITURES								
Water Projects								
036 Beeline Drive Waterline Replacement	0	0	0	0	0	0	0	0
300 Miscellaneous Water Main Improvements	0	0	35,000	25,000	25,000	25,000	25,000	25,000
301 Cedar Knob Waterline Upgrade	0	0	0	0	0	0	0	0
302 Water Pump Station Emer Generators (SB3)	0	100,000	1,000,000	1,750,000	1,193,400	0	0	0
542 FM 2410 Utility Conflicts	58,793	0	0	0	0	0	0	0
Total Water Projects	58,793	100,000	1,035,000	1,775,000	1,218,400	25,000	25,000	25,000
Wastewater Projects								
037 Beeline Drive Sewer Replacement	69,326	297,700	0	0	0	0	0	0
401 VFW Lift Station Upgrade	0	0	50,000	0	0	0	0	0
402 West Mechanical Bar Screen Access (WWTP)	17,119	0	0	0	0	0	0	0
403 East and West Bar Screen Improvements	49,794	105,400	0	0	0	0	0	0
407 200 GPM Waste Activated Sludge Pump/Motor	0	14,500	99,000	0	0	0	0	0
408 1,000 Gallon Hydro-Pneumatic Tank Replacement	0	13,200	68,800	0	0	0	0	0
409 Basin 15 Sanitary Sewer Trunk Line Upsizing	0	0	300,000	412,000	0	0	0	0
410 Ultraviolet Disinfection System Replacement	0	42,300	707,700	0	0	0	0	0
411 Wastewater/Water Impr for Cardinal Lane	0	62,500	683,600	0	0	0	0	0
412 Wastewater Impr for Harley Drive	0	14,800	158,800	0	0	0	0	0
413 Replace Mechanical Bar Screens w/ Climber Screens	0	0	115,000	1,000,000	657,000	0	0	0
516 North Trunk Line (35) Manhole Rehab (SSOI Project)*	0	0	200,000	200,000	200,000	200,000	0	0
516 Sewer Rehabilitation & Improvements (SSOI Projects)*	36,226	50,000	50,000	50,000	50,000	50,000	250,000	250,000
Total Wastewater Projects	172,465	600,400	2,432,900	1,662,000	907,000	250,000	250,000	250,000
<i>*Planned project replaces the TCEQ required annual budget of \$250,000.</i>								
Drainage Projects								
512 Drainage Master Plan - Phase 2, 3, 4	18,660	22,200	203,700	0	0	0	0	0
Total Drainage Projects	18,660	22,200	203,700	0	0	0	0	0
Building Projects								
509 Police Department Building Repairs	13,887	0	0	0	0	0	0	0
520 Stairwell and Grating Safety Improvements	4,650	0	0	0	0	0	0	0
537 Flooring Updates in City Hall	19,289	15,500	0	0	0	0	0	0
537 New Cubicles / Desks in Finance and Courts	0	52,500	0	0	0	0	0	0
537 Stucco Project at City Hall	5,600	0	0	0	0	0	0	0
537 Patch and Paint Council Chambers	4,040	0	0	0	0	0	0	0
537 New Furniture Planning / Admin	0	0	40,000	0	0	0	0	0
704 Bulk Solid Waste Collection Center	0	37,300	0	0	0	0	0	0
705 Dog Kennel Run Gates	0	44,200	0	0	0	0	0	0
706 HVAC Installation at Library/Activities Center	0	0	262,600	0	0	0	0	0
Total Building Projects	47,466	149,500	302,600	0	0	0	0	0
Park Projects								
505 Miscellaneous Park Projects and Improvements	93,656	103,300	75,000	75,000	75,000	75,000	100,000	100,000
554 Replacement Pumps at Old City Pool w/ YMCA Contr	0	0	24,000	0	0	0	0	0
555 Playground Renovations	0	281,200	0	0	0	0	0	0
556 Kern Park Splash Pad and Renovations	0	13,000	290,700	822,200	412,100	0	0	0
Soccer Field Renovations	0	0	0	0	0	0	225,000	0
Trail Plan and Parks Master Plan	0	0	0	0	0	0	0	150,000
Total Park Projects	93,656	397,500	389,700	897,200	487,100	75,000	325,000	250,000

	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET
Sidewalk Projects								
513 FM 3481 from Prospector to Vineyard	489,239	76,600	0	0	0	0	0	0
514 FM 3481 East Side Phase 1 - St Pauls	16,415	172,600	0	0	0	0	0	0
514 FM 3481 East Side Phase 3 - Magill / Williams	14,795	194,200	0	0	0	0	0	0
Total Sidewalk Projects	520,449	443,400	0	0	0	0	0	0
Street Projects								
007 Mountain Lion / Pontiac Flume Reconstruction	0	0	125,500	0	0	0	0	0
100 Joint Participation - Pima Trail	0	0	71,400	0	0	0	0	0
115 Warrior's Path Ph 2 - Pontotoc to FM 2410	158,243	520,000	3,481,600	0	0	0	0	0
116 2022 Street Improvements	64,200	925,200	0	0	0	0	0	0
117 2023 Street Improvements	0	65,800	1,105,200	0	0	0	0	0
119 Verna Lee Safety Improv	0	17,600	0	0	0	0	0	0
121 Chapparal Road Upgrade (Interlocal Agreement)	0	0	66,300	100,000	158,200	0	0	0
502 2021 Street Improvements (Winter Storm)	1,966,556	1,702,400	0	0	0	0	0	0
503 2020 Street Improvements	3,512	0	0	0	0	0	0	0
Warrior's Path Phase 3 (Old Nolanville Rd)	0	0	0	0	0	0	725,000	0
Future Street Improvement Projects	0	0	0	0	0	0	0	1,200,000
Total Street Projects	2,192,511	3,231,000	4,850,000	100,000	158,200	0	725,000	1,200,000
TOTAL EXPENDITURES	3,104,000	4,944,000	9,213,900	4,434,200	2,770,700	350,000	1,325,000	1,725,000
INCREASE (DECREASE) IN FUND BALANCE	1,130,480	(894,000)	(2,750,700)	149,900	(741,200)	125,000	1,125,000	(75,000)
ENDING FUND BALANCE	4,572,713	3,678,713	928,013	1,077,913	336,713	461,713	1,586,713	1,511,713

CAPITAL IMPROVEMENT PROJECTS FUNDED BY SERIES 2018 CERTIFICATES OF OBLIGATION

	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BOND PROCEEDS					
General Fund Proceeds (\$3 million)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)
Drainage Fund Proceeds (\$3 million)	2,304,204	2,280,476	2,228,476	(300,224)	(300,224)
Less Issuance at Closing	(67,117)	(67,100)	(67,117)	(67,117)	(67,117)
Adjustment to Actual	62,580	62,538	62,555	62,555	62,555
Interest from Prior Years	226,114	233,800	283,800	323,800	323,800
BEGINNING FUND BALANCE	2,506,771	2,490,704	2,488,704	4	4
REVENUES					
020 Interest Income	7,661	50,000	40,000	0	0
TOTAL REVENUES	7,661	50,000	40,000	0	0
EXPENDITURES					
Drainage Projects					
501 Pinewood Erosion Project - Retaining Wall	22,728	0	0	0	0
501 Roy Reynolds Bridge Abutment Stabilization	0	0	142,000	0	0
512 Master Plan - Connell Detention Pond	1,000	17,000	1,282,000	0	0
512 Master Plan - Phase 2, 3, 4	0	0	620,900	0	0
600 Jorgette Drive Channel Scour	0	35,000	483,800	0	0
6xx Cayuga French Drain	0	0	0	0	0
Total Drainage Projects	23,728	52,000	2,528,700	0	0
TOTAL EXPENDITURES	23,728	52,000	2,528,700	0	0
INCREASE (DECREASE) IN FUND BALANCE	(16,067)	(2,000)	(2,488,700)	0	0
BOND PROCEEDS REMAINING (excluding interest)					
General Fund Proceeds (\$3 million)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)
Drainage Fund Proceeds (\$3 million)	2,280,476	2,228,476	(300,224)	(300,224)	(300,224)
ENDING FUND BALANCE	2,490,704	2,488,704	4	4	4

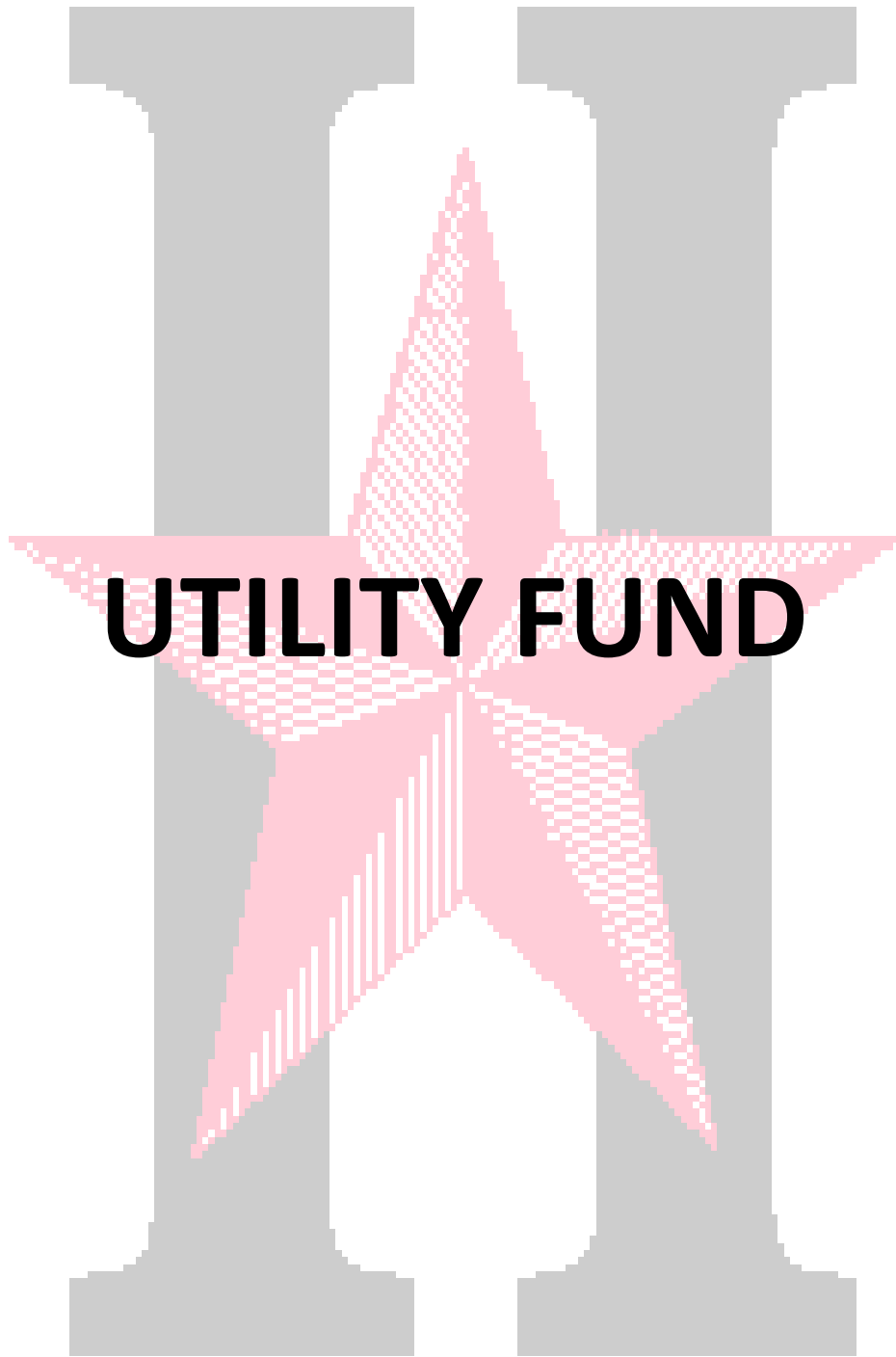
CAPITAL IMPROVEMENT PROJECTS FUNDED BY SERIES 2019 CERTIFICATES OF OBLIGATION

	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BOND PROCEEDS					
General Fund Proceeds (\$3 million)	(2)	(2)	(2)	(2)	(2)
Utility Fund Proceeds (\$1 million)	293,665	293,665	(79,735)	(79,735)	(79,735)
Less Issuance at Closing	(54,422)	(54,422)	(54,422)	(54,422)	(54,422)
Adjustment to Actual	25,406	25,380	25,380	25,380	25,380
Interest from Prior Years	99,461	100,800	108,800	108,800	108,800
BEGINNING FUND BALANCE	364,108	365,421	21	21	21
REVENUES					
020 Interest Income	1,313	8,000	0	0	0
TOTAL REVENUES	1,313	8,000	0	0	0
EXPENDITURES					
Wastewater Projects					
037 Beeline Drive Sewer Replacement	0	373,400	0	0	0
Total Wastewater Projects	0	373,400	0	0	0
TOTAL EXPENDITURES	0	373,400	0	0	0
INCREASE (DECREASE) IN FUND BALANCE	1,313	(365,400)	0	0	0
BOND PROCEEDS REMAINING (excluding interest)					
General Fund Proceeds (\$3 million)	(2)	(2)	(2)	(2)	(2)
Utility Fund Proceeds (\$1 million)	293,665	(79,735)	(79,735)	(79,735)	(79,735)
ENDING FUND BALANCE	365,421	21	21	21	21

CAPITAL IMPROVEMENT PROJECTS FUNDED BY SERIES 2024 CERTIFICATES OF OBLIGATION

TENTATIVE SCHEDULE

	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET
BOND PROCEEDS								
General Fund Proceeds (\$4 million)	0	0	4,000,000	3,600,000	2,100,000	1,000,000	500,000	(475,000)
Utility Fund Proceeds (\$2 million)	0	0	2,000,000	1,250,000	500,000	0	0	0
Drainage Fund Proceeds (\$1.5 million)	0	0	1,500,000	0	0	0	0	0
Less Issuance at Closing	0	0	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Adjustment to Actual	0	0	0	0	0	0	0	0
Interest from Prior Years	0	0	0	300,000	425,000	525,000	550,000	575,000
BEGINNING FUND BALANCE	0	0	7,400,000	5,050,000	2,925,000	1,425,000	950,000	0
REVENUES								
020 Interest Income	0	0	300,000	125,000	100,000	25,000	25,000	0
TOTAL REVENUES	0	0	300,000	125,000	100,000	25,000	25,000	0
EXPENDITURES								
Water Projects								
036 Beeline Drive Waterline Replacement	0	0	500,000	0	0	0	0	0
Total Water Projects	0	0	500,000	0	0	0	0	0
Wastewater Projects								
414 Connector Line Improvement to WCID #1	0	0	250,000	750,000	500,000	0	0	0
Total Wastewater Projects	0	0	250,000	750,000	500,000	0	0	0
Drainage Projects								
512 Drainage Master Plan - Phase 2, 3, 4	0	0	1,500,000	0	0	0	0	0
Total Drainage Projects	0	0	1,500,000	0	0	0	0	0
Street Projects								
118 2024 Street Improvements	0	0	400,000	1,500,000	1,100,000	0	0	0
Warrior's Path Phase 3 (Old Nolanville Rd)	0	0	0	0	0	500,000	975,000	0
Total Street Projects	0	0	400,000	1,500,000	1,100,000	500,000	975,000	0
TOTAL EXPENDITURES	0	0	2,650,000	2,250,000	1,600,000	500,000	975,000	0
INCREASE (DECREASE) IN FUND BALANCE	0	0	(2,350,000)	(2,125,000)	(1,500,000)	(475,000)	(950,000)	0
BOND PROCEEDS REMAINING (excluding interest)								
General Fund Proceeds (\$4 million)	0	0	3,600,000	2,100,000	1,000,000	500,000	(475,000)	(475,000)
Utility Fund Proceeds (\$2 million)	0	0	1,250,000	500,000	0	0	0	0
Drainage Fund Proceeds (\$1.5 million)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	0	0	5,050,000	2,925,000	1,425,000	950,000	0	0



UTILITY FUND

UTILITY FUND

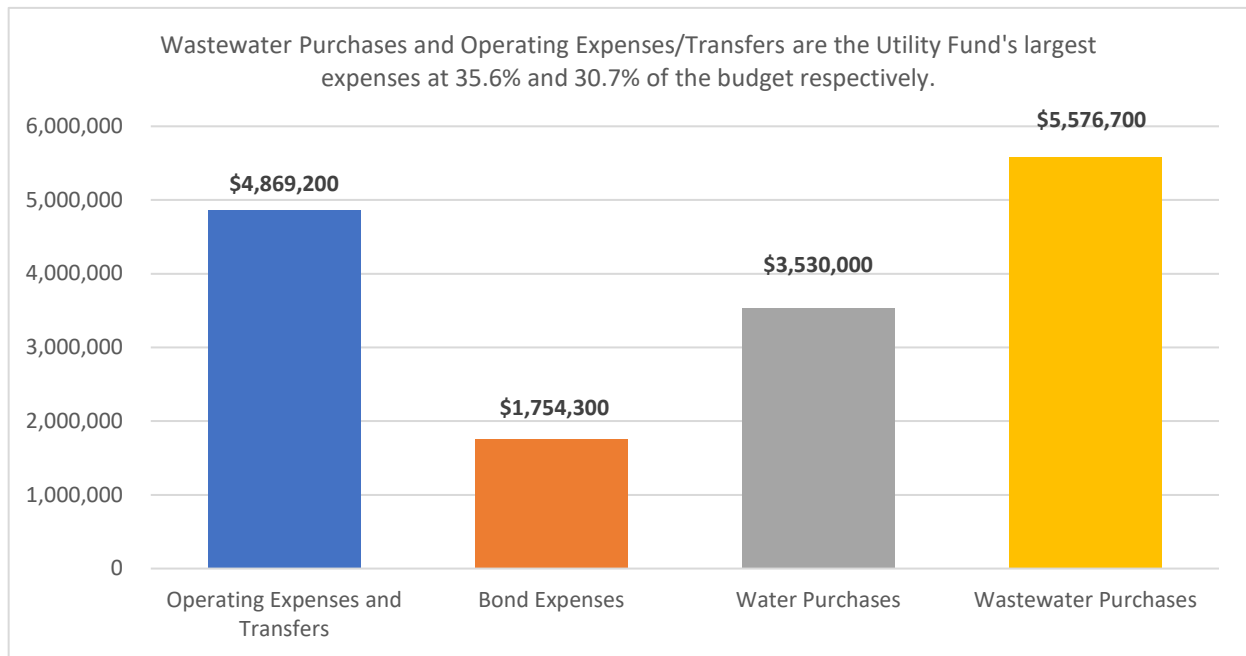
	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
CHARGES FOR SERVICES						
001 Water Income	6,100,000	6,929,438	6,536,200	2,876,039	6,718,900	7,256,400
002 Sewer Income	4,136,100	4,234,941	4,120,000	2,034,534	4,319,400	4,665,000
005 Transfers, Turn On/Off	15,000	17,879	15,000	8,042	16,000	15,000
006 Penalties	90,000	95,040	88,000	45,090	90,000	88,000
007 Water Tap Fees	10,000	9,345	10,000	11,655	15,000	10,000
008 Sewer Tap Fees	10,000	10,262	10,000	0	3,000	10,000
009 Connect Fees	80,000	116,050	90,000	21,175	75,000	80,000
TOTAL CHARGES FOR SERVICES	10,441,100	11,412,955	10,869,200	4,996,535	11,237,300	12,124,400
MISCELLANEOUS						
010 Credit Card Fees	(110,000)	0	0	0	0	0
011 Online Payment Fees	110,000	118,708	115,000	60,956	120,000	121,200
015 Cash Over (Short)	0	45	0	4	0	0
020 Interest Income	17,500	12,665	8,000	83,666	200,000	150,000
021 Miscellaneous Income	4,000	4,936	4,000	2,480	4,500	4,500
022 Other Income	0	11,004	0	3,720	3,700	0
030 Insurance Proceeds	0	22,024	0	11,673	11,700	0
032 Gain on Sale of Assets	0	3,739	0	0	0	0
057 Assessment Income	0	0	0	3,316	3,300	0
070 Grant Income	0	0	0	0	0	0
TOTAL MISCELLANEOUS	21,500	173,121	127,000	165,815	343,200	275,700
TRANSFERS IN						
801 From General Fund	0	0	0	0	0	750,000
815 From Coronavirus Fund	0	21,600	0	0	0	0
TOTAL TRANSFERS IN	0	21,600	0	0	0	750,000
TOTAL REVENUES	10,462,600	11,607,676	10,996,200	5,162,350	11,580,500	13,150,100
Beginning Fund Balance	2,879,652	4,414,276	4,515,093		5,838,873	7,628,273
Total Revenues	10,462,600	11,607,676	10,996,200		11,580,500	13,150,100
Total Expenses	10,162,800	10,183,079	12,227,200		9,791,100	15,730,200
Incr (Decr) in Fund Balance	299,800	1,424,597	(1,231,000)		1,789,400	(2,580,100)
Ending Fund Balance	3,179,452	5,838,873	3,284,093		7,628,273	5,048,173
Fund Balance Requirement (Three Months Operating Expense)	2,090,700	2,095,770	2,488,050		2,435,275	3,920,050

UTILITY FUND EXPENSE SUMMARY

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	1,077,900	884,239	1,062,400	445,610	896,600	1,080,400
002 Overtime	86,000	93,813	88,000	54,375	107,200	108,000
003 Worker's Compensation	16,600	15,321	23,300	22,158	22,200	30,600
004 Health Insurance	161,500	118,919	189,500	59,992	109,200	159,500
005 Social Security	89,100	73,057	88,000	37,446	76,700	90,900
006 Retirement (TMRS)	172,500	92,817	176,100	75,561	153,700	186,100
008 OPEB Expense	3,000	5,142	5,000	0	5,000	5,000
TOTAL PERSONNEL SERVICES	1,606,600	1,283,308	1,632,300	695,142	1,370,600	1,660,500
SUPPLIES						
010 Office	33,500	26,714	33,500	15,547	27,800	30,200
011 Vehicle	48,000	59,367	58,000	22,165	47,000	53,000
012 General	13,000	9,745	11,000	11,281	13,500	9,000
013 Equipment	4,000	7,167	4,000	1,904	11,000	5,000
017 Belt Press	35,000	27,549	35,000	15,258	40,000	40,000
018 Lab	10,000	8,297	10,000	4,316	10,000	10,000
027 Odor Control Chemicals	35,000	22,035	30,000	10,887	25,000	30,000
TOTAL SUPPLIES	178,500	160,874	181,500	81,358	174,300	177,200
MAINTENANCE						
020 Vehicle	45,000	47,345	40,000	33,635	60,000	50,000
021 Building	2,000	6,252	1,300	668	1,300	1,300
022 Equipment	159,700	164,914	175,600	93,523	198,000	173,000
023 Ground	1,500	602	1,500	32	500	800
024 Repair and Maintenance	185,000	143,679	175,000	53,218	225,000	170,000
025 New Service Meter	75,000	34,364	70,000	11,531	20,000	70,000
026 Ultraviolet Lights	30,000	47,959	40,000	49,444	65,000	50,000
TOTAL MAINTENANCE	498,200	445,115	503,400	242,051	569,800	515,100
TOTAL WATER CHARGES	3,052,800	3,283,166	3,368,400	1,446,294	3,571,900	3,530,000
TOTAL WASTEWATER CHARGES	0	0	0	0	0	5,576,700
CONTRACTUAL SERVICES						
030 Property/Liability	28,400	28,671	30,900	30,794	31,700	33,600
046 Equipment Rental	61,000	66,467	61,000	53,888	265,500	125,500
047 Contract Labor	295,800	313,079	327,000	135,879	380,000	330,000
051 Credit Card Service Fees	0	117,634	110,000	70,956	130,000	130,000
083 Audit Fees	25,000	26,000	26,000	24,750	26,300	26,500
085 State Fees	47,400	47,486	47,500	48,605	48,600	48,600
090 Legal Fees	0	0	0	0	50,000	0
092 Professional Fees	51,400	148,391	1,158,900	16,036	620,400	1,305,500
095 Required Public Notices	1,000	4,277	2,000	173	1,200	2,000
TOTAL CONTRACTUAL SERVICES	510,000	752,005	1,763,300	381,081	1,553,700	2,001,700

UTILITY FUND EXPENSE SUMMARY

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
SERVICES						
014 Uniforms	19,000	16,485	16,000	8,225	15,000	17,000
035 Unemployment Expense	0	9,461	0	0	0	0
041 Dues and Subscriptions	2,700	2,670	2,400	1,696	2,000	2,300
042 Travel and Training	15,000	13,582	15,000	8,035	14,500	17,000
TOTAL SERVICES	36,700	42,198	33,400	17,956	31,500	36,300
UTILITIES						
040 Utilities	365,000	321,750	365,000	158,288	355,000	360,000
045 Telephone	9,300	5,830	5,900	3,542	7,800	8,400
TOTAL UTILITIES	374,300	327,580	370,900	161,830	362,800	368,400
MISCELLANEOUS						
080 Bad Debt	65,000	48,033	52,500	39,384	60,000	60,000
TOTAL MISCELLANEOUS	65,000	48,033	52,500	39,384	60,000	60,000
TOTAL BOND EXPENSE	2,040,700	2,040,800	2,046,500	174,640	2,046,500	1,754,300
TRANSFERS OUT						
800 To Fixed Asset Fund	0	0	475,000	475,000	0	0
801 To General Fund	250,000	250,000	0	0	0	0
805 To Capital Project Fund	1,550,000	1,550,000	1,800,000	750,000	50,000	50,000
TOTAL TRANSFERS OUT	1,800,000	1,800,000	2,275,000	1,225,000	50,000	50,000
GRAND TOTAL	10,162,800	10,183,079	12,227,200	4,464,736	9,791,100	15,730,200



WATER ADMINISTRATION

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	269,600	235,160	315,700	117,388	249,200	337,300
002 Overtime	3,000	1,969	3,000	1,067	2,200	3,000
003 Worker's Compensation	3,200	2,946	5,200	4,924	4,900	7,100
004 Health Insurance	26,800	27,999	42,100	12,417	25,600	34,100
005 Social Security	20,900	16,980	24,400	8,450	19,200	26,000
006 Retirement (TMRS)	40,400	22,270	48,800	17,958	38,500	53,300
008 OPEB Expense	3,000	5,142	5,000	0	5,000	5,000
TOTAL PERSONNEL SERVICES	366,900	312,466	444,200	162,204	344,600	465,800
SUPPLIES						
010 Office	30,000	24,023	30,000	14,018	25,000	27,000
012 General	5,000	4,630	5,000	9,265	11,000	4,000
TOTAL SUPPLIES	35,000	28,653	35,000	23,283	36,000	31,000
MAINTENANCE						
022 Equipment	152,700	157,581	168,600	87,599	160,000	164,000
TOTAL MAINTENANCE	152,700	157,581	168,600	87,599	160,000	164,000
CONTRACTUAL SERVICES						
030 Property/Liability	4,100	4,086	5,400	5,271	5,300	6,100
047 Contract Labor	60,000	58,844	62,000	29,555	60,000	60,000
051 Credit Card Service Fees	0	117,634	110,000	70,956	130,000	130,000
083 Audit Fees	25,000	26,000	26,000	24,750	26,300	26,500
092 Professional Fees	36,000	34,200	33,900	15,400	34,200	34,200
095 Required Public Notices	1,000	4,277	2,000	173	1,200	2,000
TOTAL CONTRACTUAL SERVICES	126,100	245,041	239,300	146,105	257,000	258,800
SERVICES						
035 Unemployment Expense	0	9,124	0	0	0	0
041 Dues and Subscriptions	700	275	400	0	100	100
042 Travel and Training	4,000	387	4,000	0	100	3,000
TOTAL SERVICES	4,700	9,786	4,400	0	200	3,100
UTILITIES						
045 Telephone	300	259	300	718	2,100	2,700
TOTAL UTILITIES	300	259	300	718	2,100	2,700
MISCELLANEOUS						
080 Bad Debt	65,000	48,033	52,500	39,384	60,000	60,000
TOTAL MISCELLANEOUS	65,000	48,033	52,500	39,384	60,000	60,000
BOND EXPENSE						
Principal Payments	1,643,200	1,643,192	1,696,600	0	1,696,600	1,365,000
301 Interest Expense	355,600	355,680	314,500	156,932	314,500	333,900
306 Amortization Adv Refund	41,900	41,928	35,400	17,708	35,400	28,700
330 Issuance Cost	0	0	0	0	0	26,700
TOTAL BOND EXPENSE	2,040,700	2,040,800	2,046,500	174,640	2,046,500	1,754,300
TOTAL - WATER ADMIN	2,791,400	2,842,619	2,990,800	633,933	2,906,400	2,739,700

WATER OPERATIONS

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	461,600	406,841	448,000	197,215	396,800	460,600
002 Overtime	48,000	64,454	50,000	30,664	60,000	60,000
003 Worker's Compensation	7,700	7,072	10,300	9,848	9,900	14,100
004 Health Insurance	80,300	61,113	84,200	28,644	52,200	76,400
005 Social Security	39,000	35,642	38,100	17,267	34,900	39,800
006 Retirement (TMRS)	75,500	44,846	76,200	34,362	69,900	81,500
TOTAL PERSONNEL SERVICES	712,100	619,968	706,800	318,000	623,700	732,400
SUPPLIES						
010 Office	1,000	1,604	1,000	196	1,200	1,200
011 Vehicle	30,000	40,804	40,000	16,004	35,000	35,000
012 General	1,000	721	1,000	982	1,000	1,000
013 Equipment	2,000	3,677	2,000	1,685	7,000	2,000
TOTAL SUPPLIES	34,000	46,806	44,000	18,867	44,200	39,200
MAINTENANCE						
020 Vehicle	25,000	30,264	20,000	15,820	35,000	30,000
021 Building	1,000	595	800	378	800	800
022 Equipment	4,000	3,132	4,000	628	8,000	4,000
023 Ground	500	0	500	0	0	300
024 Repair and Maintenance	75,000	53,531	75,000	20,652	50,000	70,000
025 New Service Meter	75,000	34,364	70,000	11,531	20,000	70,000
TOTAL MAINTENANCE	180,500	121,886	170,300	49,009	113,800	175,100
WATER CHARGES						
200 Water Purchases	3,052,800	3,283,166	3,368,400	1,446,294	3,571,900	3,530,000
TOTAL WATER CHARGES	3,052,800	3,283,166	3,368,400	1,446,294	3,571,900	3,530,000
CONTRACTUAL SERVICES						
030 Property/Liability	10,600	11,256	11,300	11,254	12,000	12,700
046 Equipment Rental	1,000	343	1,000	313	500	500
047 Contract Labor	60,800	58,001	80,000	17,543	70,000	70,000
085 State Fees	27,400	27,433	27,400	28,577	28,600	28,600
092 Professional Fees	15,400	114,191	1,125,000	636	586,200	1,271,300
TOTAL CONTRACTUAL SERVICES	115,200	211,224	1,244,700	58,323	697,300	1,383,100
SERVICES						
014 Uniforms	12,000	9,490	10,000	4,285	9,000	10,000
035 Unemployment Expense	0	337	0	0	0	0
041 Dues and Subscriptions	1,200	1,745	1,200	1,220	1,300	1,300
042 Travel and Training	8,000	8,817	8,000	2,565	6,800	8,000
TOTAL SERVICES	21,200	20,389	19,200	8,070	17,100	19,300
UTILITIES						
040 Utilities	150,000	140,004	150,000	61,143	142,000	145,000
045 Telephone	1,000	1,059	1,100	483	1,000	1,000
TOTAL UTILITIES	151,000	141,063	151,100	61,626	143,000	146,000
TOTAL - WATER OPERATIONS	4,266,800	4,444,502	5,704,500	1,960,189	5,211,000	6,025,100

WASTEWATER

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	346,700	242,238	298,700	131,007	250,600	282,500
002 Overtime	35,000	27,390	35,000	22,644	45,000	45,000
003 Worker's Compensation	5,700	5,303	7,800	7,386	7,400	9,400
004 Health Insurance	54,400	29,807	63,200	18,931	31,400	49,000
005 Social Security	29,200	20,435	25,500	11,729	22,600	25,100
006 Retirement (TMRS)	56,600	25,701	51,100	23,241	45,300	51,300
TOTAL PERSONNEL SERVICES	527,600	350,874	481,300	214,938	402,300	462,300
SUPPLIES						
010 Office	2,500	1,087	2,500	1,333	1,600	2,000
011 Vehicle	18,000	18,563	18,000	6,161	12,000	18,000
012 General	7,000	4,394	5,000	1,034	1,500	4,000
013 Equipment	2,000	3,490	2,000	219	4,000	3,000
017 Belt Press	35,000	27,549	35,000	15,258	40,000	40,000
018 Lab	10,000	8,297	10,000	4,316	10,000	10,000
027 Odor Control Chemicals	35,000	22,035	30,000	10,887	25,000	30,000
TOTAL SUPPLIES	109,500	85,415	102,500	39,208	94,100	107,000
MAINTENANCE						
020 Vehicle	20,000	17,081	20,000	17,815	25,000	20,000
021 Building	1,000	5,657	500	290	500	500
022 Equipment	3,000	4,201	3,000	5,296	30,000	5,000
023 Ground	1,000	602	1,000	32	500	500
024 Repair and Maintenance	110,000	90,148	100,000	32,566	175,000	100,000
026 Ultraviolet Lights	30,000	47,959	40,000	49,444	65,000	50,000
TOTAL MAINTENANCE	165,000	165,648	164,500	105,443	296,000	176,000
WASTEWATER CHARGES						
200 Wastewater Purchases	0	0	0	0	0	5,576,700
TOTAL WASTEWATER CHARGES	0	0	0	0	0	5,576,700
CONTRACTUAL SERVICES						
030 Property/Liability	13,700	13,329	14,200	14,269	14,400	14,800
046 Equipment Rental	60,000	66,124	60,000	53,575	265,000	125,000
047 Contract Labor	175,000	196,234	185,000	88,781	250,000	200,000
085 State Fees	20,000	20,053	20,100	20,028	20,000	20,000
090 Legal Fees	0	0	0	0	50,000	0
TOTAL CONTRACTUAL SERVICES	268,700	295,740	279,300	176,653	599,400	359,800
SERVICES						
014 Uniforms	7,000	6,995	6,000	3,940	6,000	7,000
041 Dues and Subscriptions	800	650	800	476	600	900
042 Travel and Training	3,000	4,378	3,000	5,470	7,600	6,000
TOTAL SERVICES	10,800	12,023	9,800	9,886	14,200	13,900
UTILITIES						
040 Utilities	215,000	181,746	215,000	97,145	213,000	215,000
045 Telephone	8,000	4,512	4,500	2,341	4,700	4,700
TOTAL UTILITIES	223,000	186,258	219,500	99,486	217,700	219,700
TOTAL - WASTEWATER	1,304,600	1,095,958	1,256,900	645,614	1,623,700	6,915,400

UTILITY FUND LONG RANGE PROJECTIONS

	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET
BEGINNING FUND BALANCE	4,414,276	5,838,873	7,628,273	5,048,173	4,771,973	4,207,273	3,873,673	4,408,873
REVENUES:								
001 Water Income	6,929,438	6,718,900	7,256,400	7,401,500	7,697,600	7,774,600	8,085,600	8,166,500
002 Sewer Income	4,234,941	4,319,400	4,665,000	4,758,300	4,948,600	4,998,100	5,198,000	5,250,000
005 Transfers, Turn On/Off	17,879	16,000	15,000	15,000	15,000	15,000	15,000	15,000
006 Penalties	95,040	90,000	88,000	88,000	88,000	88,000	88,000	88,000
007 Water Tap Fees	9,345	15,000	10,000	10,000	10,000	10,000	10,000	10,000
008 Sewer Tap Fees	10,262	3,000	10,000	10,000	10,000	10,000	10,000	10,000
009 Connect Fees	116,050	75,000	80,000	80,000	80,000	80,000	80,000	80,000
Total Charges for Services	11,412,955	11,237,300	12,124,400	12,362,800	12,849,200	12,975,700	13,486,600	13,619,500
011 Online Payment Fees	118,708	120,000	121,200	122,400	123,600	124,800	126,000	127,300
020 Interest Income	12,665	200,000	150,000	125,000	125,000	125,000	125,000	125,000
070 Grant Revenue	0	0	0	0	0	0	0	0
xxx Other Revenues	41,748	23,200	4,500	19,000	19,000	19,000	19,000	19,000
801 From General Fund	0	0	750,000	500,000	500,000	250,000	0	0
815 From Coronavirus Fund	21,600	0	0	0	0	0	0	0
TOTAL REVENUES	11,607,676	11,580,500	13,150,100	13,129,200	13,616,800	13,494,500	13,756,600	13,890,800
EXPENSES:								
Personnel Service								
001 Salaries	884,239	896,600	1,080,400	1,102,000	1,124,000	1,146,500	1,169,400	1,192,800
002 Overtime	93,813	107,200	108,000	88,000	88,000	88,000	88,000	88,000
003 Worker's Compensation	15,321	22,200	30,600	31,500	32,400	33,400	34,400	35,400
004 Health Insurance	118,919	109,200	159,500	175,500	193,100	212,400	233,600	257,000
005 Social Security	73,057	76,700	90,900	91,000	92,700	94,400	96,200	98,000
006 Retirement	92,817	153,700	186,100	186,600	190,300	194,100	197,900	201,900
008 OPEB Expense	5,142	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Personnel Service	1,283,308	1,370,600	1,660,500	1,679,600	1,725,500	1,773,800	1,824,500	1,878,100
Supplies	160,874	174,300	177,200	147,200	150,100	154,600	159,200	164,000
Maintenance	445,115	569,800	515,100	523,600	539,300	555,500	572,200	589,400
Water Charges								
WCID #1 Debt Paid by HH	1,413,504	1,519,500	1,475,500	1,514,200	1,496,500	1,485,900	1,487,700	1,342,000
WCID #1 Add'l Funding - Generator	0	182,200	0	0	0	0	0	0
WCID #1 Election Water Option	152,422	157,600	168,600	174,500	180,600	187,000	193,500	200,300
WCID #1 Water Master Fee	3,106	3,800	3,800	3,800	3,800	3,800	3,800	3,800
WCID #1 Water M&O Fees	1,403,054	1,380,000	1,533,900	1,689,700	1,861,400	2,050,500	2,258,800	2,258,800
Total WCID #1 Payments	2,972,086	3,243,100	3,181,800	3,382,200	3,542,300	3,727,200	3,943,800	3,804,900
Total BRA Payments	311,080	328,800	348,200	367,600	387,100	408,300	429,500	454,200
Total Water Charges	3,283,166	3,571,900	3,530,000	3,749,800	3,929,400	4,135,500	4,373,300	4,259,100
Wastewater Charges								
WCID #1 Debt Paid by HH	0	0	5,077,400	2,702,800	3,152,700	3,001,500	1,085,700	0
WCID #1 Wastewater M&O Fees	0	0	499,300	584,200	679,500	786,200	905,800	1,039,400
Total Wastewater Charges	0	0	5,576,700	3,287,000	3,832,200	3,787,700	1,991,500	1,039,400
Contractual Services								
092 Professional Fees	148,391	620,400	1,305,500	1,209,200	1,164,200	316,700	34,200	34,200
All Others	603,614	933,300	696,200	643,800	656,700	669,800	683,200	696,900
Total Contractual Services	752,005	1,553,700	2,001,700	1,853,000	1,820,900	986,500	717,400	731,100
Services	42,198	31,500	36,300	37,300	37,700	38,100	38,500	38,900
Utilities	327,580	362,800	368,400	372,100	375,800	379,600	383,400	387,200
080 Bad Debt	48,033	60,000	60,000	52,500	52,500	52,500	52,500	52,500
TOTAL OPERATING EXPENSES	6,342,279	7,694,600	13,925,900	11,702,100	12,463,400	11,863,800	10,112,500	9,139,700

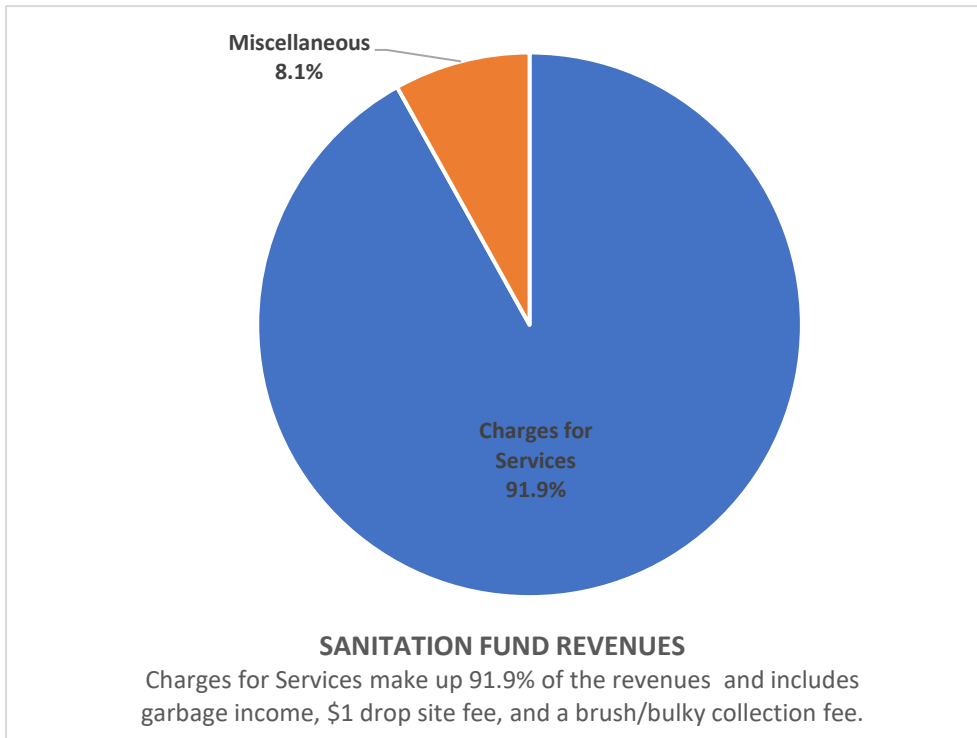
	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET
Bond Expense								
603 Series 2004 Principal	175,000	180,000	125,000	0	0	0	0	0
301 Interest Expense	23,219	14,800	6,000	0	0	0	0	0
Series 2004 Bond Total	198,219	194,800	131,000	0	0	0	0	0
610 Series 2008 Principal	105,000	110,000	135,000	140,000	145,000	150,000	155,000	0
301 Interest Expense	39,386	35,000	30,400	24,700	18,900	12,800	6,500	0
Series 2008 Bond Total	144,386	145,000	165,400	164,700	163,900	162,800	161,500	0
614 Series 2012 Ref Principal	303,192	311,600	0	0	0	0	0	0
301 Interest Expense	18,444	9,300	0	0	0	0	0	0
Series 2012 Ref Total	321,636	320,900	0	0	0	0	0	0
616 Series 2013 Ref Principal	125,000	125,000	0	0	0	0	0	0
301 Interest Expense	5,000	3,000	0	0	0	0	0	0
Series 2013 Ref Total	130,000	128,000	0	0	0	0	0	0
618 Series 2014 Principal	130,000	135,000	145,000	150,000	155,000	160,000	170,000	175,000
301 Interest Expense	68,894	66,300	63,300	59,800	55,900	51,200	46,400	41,300
Series 2014 Bond Total	198,894	201,300	208,300	209,800	210,900	211,200	216,400	216,300
620 Series 2015 Ref Principal	305,000	320,000	330,000	345,000	355,000	370,000	0	0
301 Interest Expense	76,225	67,100	54,300	41,100	29,000	14,800	0	0
Series 2015 Ref Total	381,225	387,100	384,300	386,100	384,000	384,800	0	0
622 Series 2016 Ref Principal	295,000	305,000	315,000	335,000	350,000	370,000	385,000	405,000
301 Interest Expense	104,400	95,600	86,400	73,800	60,400	46,400	31,600	16,200
Series 2016 Ref Total	399,400	400,600	401,400	408,800	410,400	416,400	416,600	421,200
624 Series 2017 Principal	45,000	45,000	50,000	50,000	55,000	55,000	55,000	60,000
301 Interest Expense	29,338	27,500	25,700	23,700	21,700	20,100	18,500	17,000
Series 2017 Bond Total	74,338	72,500	75,700	73,700	76,700	75,100	73,500	77,000
626 Series 2019 Principal	0	0	0	0	0	0	70,000	75,000
301 Interest Expense	31,763	31,800	31,800	31,800	31,800	31,800	31,800	29,700
Series 2019 Bond Total	31,763	31,800	31,800	31,800	31,800	31,800	101,800	104,700
627 Series 2020 Principal	160,000	165,000	180,000	180,000	190,000	185,000	190,000	195,000
301 Interest Expense	21,803	19,900	17,900	15,800	13,600	11,400	9,200	6,900
Series 2020 Bond Total	181,803	184,900	197,900	195,800	203,600	196,400	199,200	201,900
Series 2024 Principal	0	0	85,000	70,000	75,000	75,000	80,000	85,000
Interest Expense	0	0	64,500	78,400	75,600	72,600	69,600	66,400
Series 2024 Bond Total	0	0	149,500	148,400	150,600	147,600	149,600	151,400
306 Amortization Costs	41,928	35,400	28,700	26,400	24,000	21,300	18,700	18,900
330 Issuance Costs	0	0	26,700	0	0	0	0	0
Premium/Discounts	(62,792)	(55,800)	(46,400)	(42,200)	(37,800)	(33,100)	(28,400)	(28,700)
Total Bond Expense	2,040,800	2,046,500	1,754,300	1,603,300	1,618,100	1,614,300	1,308,900	1,162,700
Transfers Out								
800 Transfer to Fixed Assets	0	0	0	0	0	250,000	450,000	475,000
801 Transfer to General Fund	250,000	0	0	0	0	0	750,000	1,250,000
805 Transfer to Capital Projects								
From Utility Fund	1,500,000	0	0	0	0	0	500,000	1,000,000
From Utility Connect Fees	50,000	50,000	50,000	100,000	100,000	100,000	100,000	100,000
Total 805 Trsfr to Capital Projects	1,550,000	50,000	50,000	100,000	100,000	100,000	600,000	1,100,000
Total Transfers Out	1,800,000	50,000	50,000	100,000	100,000	350,000	1,800,000	2,825,000
TOTAL EXPENSES	10,183,079	9,791,100	15,730,200	13,405,400	14,181,500	13,828,100	13,221,400	13,127,400
INCREASE (DECREASE) IN FUND BALANCE	1,424,597	1,789,400	(2,580,100)	(276,200)	(564,700)	(333,600)	535,200	763,400
ENDING FUND BALANCE	5,838,873	7,628,273	5,048,173	4,771,973	4,207,273	3,873,673	4,408,873	5,172,273
Three Month Fund Balance Requirement	2,095,770	2,435,275	3,920,050	3,326,350	3,520,375	3,369,525	2,855,350	2,575,600
Over (Under)	3,743,103	5,192,998	1,128,123	1,445,623	686,898	504,148	1,553,523	2,596,673



SANITATION FUND

SANITATION FUND

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
CHARGES FOR SERVICES						
004 Garbage Income	2,252,200	2,254,447	2,309,700	1,143,613	2,333,100	2,356,400
013 Drop Site Fee	135,100	125,562	119,500	64,395	129,300	130,600
Brush/Bulky Collection Fee	0	0	0	0	0	125,000
TOTAL CHARGES FOR SERVICES	2,387,300	2,380,009	2,429,200	1,208,008	2,462,400	2,612,000
MISCELLANEOUS						
020 Interest Income	700	827	300	2,621	6,000	5,000
021 Miscellaneous Income	1,000	1,054	1,000	438	700	1,000
070 Grant Revenue	0	0	0	0	0	0
084 Franchise Fees	179,600	193,789	196,800	106,677	219,500	223,900
TOTAL MISCELLANEOUS	181,300	195,670	198,100	109,736	226,200	229,900
TRANSFERS IN						
815 From Coronavirus Fund	0	1,200	0	0	0	0
TOTAL TRANSFERS IN	0	1,200	0	0	0	0
TOTAL REVENUES	2,568,600	2,576,879	2,627,300	1,317,744	2,688,600	2,841,900
Beginning Fund Balance	197,079	134,018	194,472		136,176	278,576
Total Revenues	2,568,600	2,576,879	2,627,300		2,688,600	2,841,900
Total Expenses	2,424,800	2,574,721	2,757,300		2,546,200	2,778,100
Incr (Decr) in Fund Balance	143,800	2,158	(130,000)		142,400	63,800
Ending Fund Balance	340,879	136,176	64,472		278,576	342,376



SANITATION DEPARTMENT

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	36,500	39,279	39,000	20,169	40,500	75,000
002 Overtime	3,500	5,676	4,500	2,246	5,000	7,500
003 Worker's Compensation	600	589	900	821	800	3,500
004 Health Insurance	6,700	7,248	7,000	3,441	7,000	13,500
005 Social Security	3,100	3,378	3,300	1,696	3,500	6,300
006 Retirement (TMRS)	5,900	3,183	6,700	3,388	7,000	12,900
008 OPEB Expense	100	278	200	0	300	600
TOTAL PERSONNEL SERVICES	56,400	59,631	61,600	31,761	64,100	119,300
SUPPLIES						
012 General	500	1,670	500	138	300	300
013 Equipment	500	1,973	3,600	2,222	4,500	4,500
TOTAL SUPPLIES	1,000	3,643	4,100	2,360	4,800	4,800
MAINTENANCE						
022 Equipment	3,000	1,672	3,000	32	2,500	2,500
TOTAL MAINTENANCE	3,000	1,672	3,000	32	2,500	2,500
CONTRACTUAL SERVICES						
030 Property/Liability	900	872	900	908	900	3,100
046 Equipment Rental	1,100	1,467	1,400	576	1,700	1,400
048 Roll Off Dumpster	250,000	385,625	400,000	198,200	425,000	415,000
049 Brush Grinding	30,000	27,500	39,000	0	32,000	32,000
050 Garbage Contract	1,769,500	1,782,858	1,833,900	766,898	1,902,400	1,959,500
091 Advertising	500	933	1,000	446	400	1,000
TOTAL CONTRACTUAL SERVICES	2,052,000	2,199,255	2,276,200	967,028	2,362,400	2,412,000
SERVICES						
014 Uniforms	900	978	900	503	1,000	3,000
041 Dues and Subscriptions	0	65	0	0	100	100
042 Travel and Training	500	0	500	0	100	200
TOTAL SERVICES	1,400	1,043	1,400	503	1,200	3,300
UTILITIES						
040 Utilities	200	163	200	77	200	200
045 Telephone	800	735	800	484	1,000	1,000
TOTAL UTILITIES	1,000	898	1,000	561	1,200	1,200
MISCELLANEOUS						
080 Bad Debt	10,000	8,579	10,000	5,985	10,000	10,000
TOTAL MISCELLANEOUS	10,000	8,579	10,000	5,985	10,000	10,000
TRANSFERS OUT						
800 To Fixed Asset Fund	150,000	150,000	100,000	50,000	100,000	150,000
801 To General Fund	150,000	150,000	0	0	0	0
805 To Capital Project Fund	0	0	300,000	125,000	0	75,000
TOTAL TRANSFERS OUT	300,000	300,000	400,000	175,000	100,000	225,000
TOTAL - SANITATION DEPT	2,424,800	2,574,721	2,757,300	1,183,230	2,546,200	2,778,100

SANITATION FUND LONG RANGE PROJECTIONS

	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET
BEGINNING FUND BALANCE	134,018	136,176	278,576	342,376	651,876	969,576	1,292,376	1,619,676
REVENUES:								
004 Garbage Income	2,254,447	2,333,100	2,356,400	2,427,100	2,451,400	2,524,900	2,550,100	2,575,600
013 Drop Site Fee	125,562	129,300	130,600	131,900	133,200	134,500	135,800	137,200
Brush/Bulky Collection Fee	0	0	125,000	300,000	303,000	306,000	309,100	312,200
020 Interest Income	827	6,000	5,000	5,000	5,000	5,000	5,000	5,000
021 Miscellaneous Income	1,054	700	1,000	1,000	1,000	1,000	1,000	1,000
070 Grant Revenue	0	0	0	0	0	0	0	0
084 Franchise Fees	193,789	219,500	223,900	228,400	233,000	237,700	242,500	247,400
815 From Coronavirus Fund	1,200	0	0	0	0	0	0	0
TOTAL REVENUES	2,576,879	2,688,600	2,841,900	3,093,400	3,126,600	3,209,100	3,243,500	3,278,400
EXPENSES:								
Personnel Service								
001 Salaries	39,279	40,500	75,000	118,300	120,700	123,100	125,600	128,100
002 Overtime	5,676	5,000	7,500	5,000	5,000	5,000	5,000	5,000
003 Worker's Compensation	589	800	3,500	5,000	5,000	5,000	5,000	5,000
004 Health Insurance	7,248	7,000	13,500	24,400	26,800	29,500	32,500	35,800
005 Social Security	3,378	3,500	6,300	9,400	9,600	9,800	10,000	10,200
006 Retirement	3,183	7,000	12,900	19,300	19,700	20,100	20,600	21,000
008 OPEB Expense	278	300	600	1,000	1,000	1,000	1,000	1,000
Total Personnel Service	59,631	64,100	119,300	182,400	187,800	193,500	199,700	206,100
Supplies	3,643	4,800	4,800	4,800	4,800	4,800	4,800	4,800
Maintenance	1,672	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Contractual Services								
Drop Site Services	413,125	457,000	447,000	455,900	465,000	474,300	483,800	493,500
050 Garbage Contract	1,782,858	1,902,400	1,959,500	2,018,300	2,078,800	2,141,200	2,205,400	2,271,600
All Others	3,272	3,000	5,500	5,500	5,500	5,500	5,500	5,500
Total Contractual Services	2,199,255	2,362,400	2,412,000	2,479,700	2,549,300	2,621,000	2,694,700	2,770,600
Services								
04x Utilities	898	1,200	1,200	1,200	1,200	1,200	1,200	1,200
080 Bad Debt Expense	8,579	10,000	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL OPERATING EXPENSES	2,274,721	2,446,200	2,553,100	2,683,900	2,758,900	2,836,300	2,916,200	2,998,500
TRANSFERS OUT								
800 To Fixed Assets	150,000	100,000	150,000	0	50,000	50,000	0	0
801 To General Fund	150,000	0	0	0	0	0	0	0
805 To Capital Projects	0	0	75,000	100,000	0	0	0	0
TOTAL TRANSFERS OUT	300,000	100,000	225,000	100,000	50,000	50,000	0	0
TOTAL EXPENSES	2,574,721	2,546,200	2,778,100	2,783,900	2,808,900	2,886,300	2,916,200	2,998,500
INCR (DECR) IN FUND BALANCE	2,158	142,400	63,800	309,500	317,700	322,800	327,300	279,900
ENDING FUND BALANCE	136,176	278,576	342,376	651,876	969,576	1,292,376	1,619,676	1,899,576

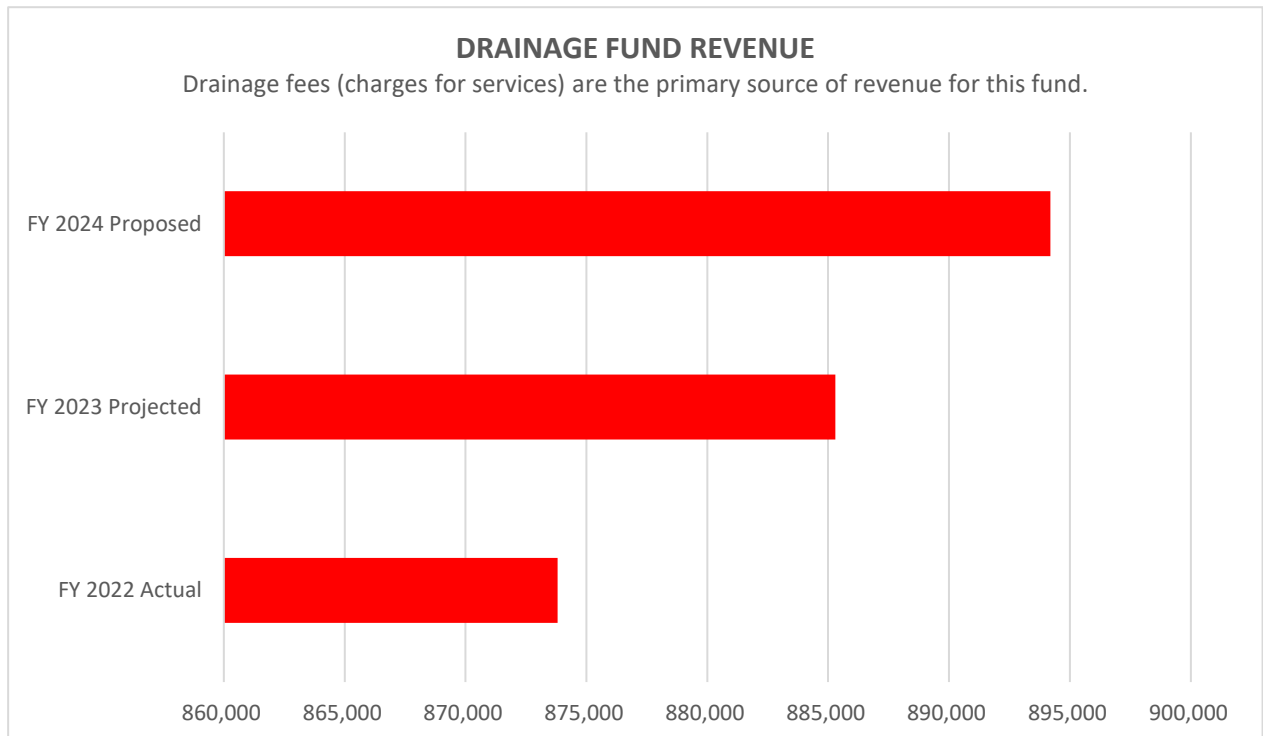


DRAINAGE FUND

DRAINAGE FUND

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
REVENUES						
CHARGES FOR SERVICES						
003 Drainage Income	869,700	873,811	884,500	442,168	885,300	894,200
TOTAL CHARGES FOR SERVICES	869,700	873,811	884,500	442,168	885,300	894,200
MISCELLANEOUS						
020 Interest Income	600	660	400	4,318	11,000	11,000
030 Insurance Proceeds	0	918	0	0	0	0
TOTAL MISCELLANEOUS	600	1,578	400	4,318	11,000	11,000
TRANSFERS IN						
815 From Coronavirus Fund	0	1,800	0	0	0	0
TOTAL TRANSFERS IN	0	1,800	0	0	0	0
TOTAL REVENUES	870,300	877,189	884,900	446,486	896,300	905,200

Beginning Fund Balance	48,471	45,616	141,848		159,931	97,831
Total Revenues	870,300	877,189	884,900		896,300	905,200
Total Expenses	821,600	762,874	978,000		958,400	961,500
Incr (Decr) in Fund Balance	48,700	114,315	(93,100)		(62,100)	(56,300)
Ending Fund Balance	97,171	159,931	48,748		97,831	41,531



DRAINAGE DEPARTMENT

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
PERSONNEL SERVICES						
001 Salaries	95,600	63,893	91,400	21,512	53,000	94,500
002 Overtime	1,000	2,918	1,500	497	1,500	1,500
003 Worker's Compensation	1,600	1,473	2,200	2,052	2,100	2,900
004 Health Insurance	10,700	4,690	11,200	1,927	5,900	16,600
005 Social Security	7,400	4,906	7,100	1,581	4,200	7,300
006 Retirement (TMRS)	14,300	3,534	14,200	3,302	8,300	15,000
008 OPEB Expense	500	651	600	0	600	600
TOTAL PERSONNEL SERVICES	131,100	82,065	128,200	30,871	75,600	138,400
SUPPLIES						
011 Vehicle	4,000	3,453	4,000	610	3,500	4,000
012 General	500	77	500	78	500	500
013 Equipment	5,000	2,185	4,000	1,324	4,000	4,000
TOTAL SUPPLIES	9,500	5,715	8,500	2,012	8,000	8,500
MAINTENANCE						
020 Vehicle	3,000	3,939	3,000	4,501	12,500	5,000
022 Equipment	5,000	16,544	5,000	3,093	20,000	10,000
023 Ground	20,000	1,222	10,000	393	6,500	6,500
TOTAL MAINTENANCE	28,000	21,705	18,000	7,987	39,000	21,500
CONTRACTUAL SERVICES						
030 Property/Liability	2,200	2,152	2,400	2,251	2,300	2,700
046 Equipment Rental	500	0	500	0	300	500
047 Contract Labor	4,000	2,918	4,000	250	2,000	2,000
085 State Fees	0	0	0	100	100	100
092 Professional Fees	400	9,955	3,800	1,605	18,800	17,400
095 Required Public Notices	2,000	0	2,000	957	1,900	2,000
TOTAL CONTRACTUAL SERVICES	9,100	15,025	12,700	5,163	25,400	24,700
SERVICES						
014 Uniforms	2,500	818	2,500	517	2,000	2,500
041 Dues and Subscriptions	300	350	300	0	100	300
042 Travel and Training	600	0	500	0	0	500
TOTAL SERVICES	3,400	1,168	3,300	517	2,100	3,300
MISCELLANEOUS						
080 Bad Debt	6,000	2,723	4,000	2,580	5,000	5,000
TOTAL MISCELLANEOUS	6,000	2,723	4,000	2,580	5,000	5,000
BOND EXPENSE						
Principal Payments	270,700	270,744	297,800	0	297,800	295,000
301 Interest Expense	117,900	117,800	108,700	54,333	108,700	147,100
Amortization Adv Refund	(4,100)	(4,071)	(3,200)	(1,587)	(3,200)	(2,000)
330 Issuance Cost	0	0	0	0	0	20,000
TOTAL BOND EXPENSE	384,500	384,473	403,300	52,746	403,300	460,100
TRANSFERS OUT						
800 To Fixed Asset Fund	100,000	100,000	100,000	50,000	100,000	150,000
805 To Capital Project Fund	150,000	150,000	300,000	125,000	300,000	150,000
TOTAL TRANSFERS OUT	250,000	250,000	400,000	175,000	400,000	300,000
TOTAL - DRAINAGE DEPT	821,600	762,874	978,000	276,876	958,400	961,500

DRAINAGE FUND LONG RANGE PROJECTIONS

	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET
BEGINNING FUND BALANCE	45,616	159,931	97,831	41,531	21,031	53,731	56,731	60,231
REVENUES:								
003 Drainage Fees	873,811	885,300	894,200	903,100	912,100	921,200	930,400	939,700
020 Interest Income	660	11,000	11,000	11,000	11,000	11,000	11,000	11,000
030 Insurance Proceeds	918	0	0	0	0	0	0	0
815 From Coronavirus Fund	1,800	0	0	0	0	0	0	0
TOTAL REVENUES	877,189	896,300	905,200	914,100	923,100	932,200	941,400	950,700
OPERATING EXPENSES								
Personnel Service								
001 Salaries	63,893	53,000	94,500	96,400	98,300	100,300	102,300	104,300
002 Overtime	2,918	1,500	1,500	1,500	1,500	1,500	1,500	1,500
003 Worker's Compensation	1,473	2,100	2,900	1,500	1,500	1,500	1,500	1,500
004 Health Insurance	4,690	5,900	16,600	18,800	20,700	22,800	25,100	27,600
005 Social Security	4,906	4,200	7,300	7,500	7,600	7,800	7,900	8,100
006 Retirement	3,534	8,300	15,000	15,400	15,700	16,000	16,300	16,700
008 OPEB Expense	651	600	600	600	600	600	600	600
Total Personnel Service	82,065	75,600	138,400	141,700	145,900	150,500	155,200	160,300
Supplies	5,715	8,000	8,500	8,500	8,500	8,500	8,500	8,500
Maintenance	21,705	39,000	21,500	18,000	18,000	18,000	18,000	18,000
Contractual Services								
030 Prop/Liab Insurance	2,152	2,300	2,700	2,600	2,600	2,600	2,600	2,600
092 Professional Fees	9,955	18,800	17,400	8,400	400	400	400	400
xxx All Others	2,918	4,300	4,600	4,600	4,600	4,600	4,600	4,600
Total Contractual Services	15,025	25,400	24,700	15,600	7,600	7,600	7,600	7,600
Services	1,168	2,100	3,300	3,300	3,300	3,300	3,300	3,300
080 Bad Debt Expense	2,723	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL OPERATING EXPENSES	128,401	155,100	201,400	192,100	188,300	192,900	197,600	202,700
BOND EXPENSES								
602 Series 2008 Principal	85,000	85,000	90,000	95,000	10,000	105,000	110,000	0
301 Interest Expense	28,073	24,500	21,000	17,200	13,200	9,000	4,600	0
Series 2008 Bond Total	113,073	109,500	111,000	112,200	23,200	114,000	114,600	0
604 Series 2012 Principal	75,744	77,800	0	0	0	0	0	0
301 Interest Expense	4,608	2,400	0	0	0	0	0	0
Series 2012 Bond Total	80,352	80,200	0	0	0	0	0	0
605 Series 2018 Principal	110,000	135,000	140,000	145,000	150,000	150,000	155,000	160,000
301 Interest Expense	85,119	81,800	77,800	73,600	69,200	64,700	60,200	55,600
Series 2018 Bond Total	195,119	216,800	217,800	218,600	219,200	214,700	215,200	215,600
Series 2024 Principal	0	0	65,000	55,000	55,000	55,000	60,000	60,000
Interest Expense	0	0	48,300	58,600	56,400	54,200	52,000	49,600
Series 2024 Bond Total	0	0	113,300	113,600	111,400	109,200	112,000	109,600
300 Issuance Costs	0	0	20,000	0	0	0	0	0
Bond Amortization	(4,071)	(3,200)	(2,000)	(1,900)	(1,700)	(1,600)	(1,500)	(1,400)
TOTAL BOND EXPENSES	384,473	403,300	460,100	442,500	352,100	436,300	440,300	323,800
TRANSFERS OUT								
800 To Fixed Assets	100,000	100,000	150,000	0	100,000	100,000	100,000	75,000
805 To Capital Projects	150,000	300,000	150,000	300,000	250,000	200,000	200,000	375,000
TOTAL TRANSFERS OUT	250,000	400,000	300,000	300,000	350,000	300,000	300,000	450,000
TOTAL EXPENSES	762,874	958,400	961,500	934,600	890,400	929,200	937,900	976,500
INCR (DECR) IN FUND BALANCE	114,315	(62,100)	(56,300)	(20,500)	32,700	3,000	3,500	(25,800)
ENDING FUND BALANCE	159,931	97,831	41,531	21,031	53,731	56,731	60,231	34,431



HOTEL/MOTEL FUND

HOTEL MOTEL FUND

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
REVENUES						
020 Interest Income	400	2,169	1,000	10,112	18,000	18,000
022 Other Income	0	0	0	0	0	0
706 Hotel Tax Receipts	105,000	108,390	125,000	61,136	120,000	150,000
710 Bell Cty Hotel Distr	4,500	5,176	5,200	5,015	5,000	5,000
TOTAL REVENUES	109,900	115,735	131,200	76,263	143,000	173,000
EXPENDITURES						
091 Advertising						
Chamber Events	5,000	5,000	10,000	2,500	10,000	0
Food, Wine & Brew Fest	7,500	7,500	0	0	0	0
Total Advertising	12,500	12,500	10,000	2,500	10,000	0
094 Events/Tournaments						
Chamber Held	7,500	7,500	5,000	1,250	5,000	3,800
City Held	5,000	0	0	0	0	0
Total Events/Tournaments	12,500	7,500	5,000	1,250	5,000	3,800
095 Promotion of the Arts						
Chamber Events	0	0	0	0	0	15,000
Food, Wine & Brew Fest	2,500	2,500	7,500	1,875	7,500	0
Total Promotion of the Arts	2,500	2,500	7,500	1,875	7,500	15,000
042 Travel and Registration						
Historical Site Visits	0	0	0	0	0	400
Convention Registration	0	0	0	0	0	7,500
Total Travel and Registration	0	0	0	0	0	7,900
TOTAL EXPENDITURES	27,500	22,500	22,500	5,625	22,500	26,700
Beginning Fund Balance	434,295	450,811	537,011		544,046	664,546
Total Revenues	109,900	115,735	131,200		143,000	173,000
Total Expenses	27,500	22,500	22,500		22,500	26,700
Incr (Decr) in Fund Balance	82,400	93,235	108,700		120,500	146,300
Ending Fund Balance	516,695	544,046	645,711		664,546	810,846

HOTEL MOTEL FUND LONG RANGE PROJECTIONS

	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET
BEGINNING FUND BALANCE	450,811	544,046	664,546	810,846	958,846	1,108,546	1,259,946	1,413,046
REVENUES:								
020 Interest Income	2,169	18,000	18,000	18,200	18,400	18,600	18,800	19,000
706 Hotel / Motel Tax	108,390	120,000	150,000	151,500	153,000	154,500	156,000	157,600
710 HOT Distribution - Bell Cty	5,176	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL REVENUES:	115,735	143,000	173,000	174,700	176,400	178,100	179,800	181,600
EXPENSES:								
042 Travel and Registration	0	0	7,900	7,900	7,900	7,900	7,900	7,900
091 Advertising	12,500	10,000	0	0	0	0	0	0
092 Professional Fee (Park Dev)	0	0	0	0	0	0	0	0
094 Events	7,500	5,000	3,800	3,800	3,800	3,800	3,800	3,800
095 Promotion of the Arts	2,500	7,500	15,000	15,000	15,000	15,000	15,000	15,000
TOTAL EXPENSES:	22,500	22,500	26,700	26,700	26,700	26,700	26,700	26,700
INCR (DECR) IN FUND BALANCE:	93,235	120,500	146,300	148,000	149,700	151,400	153,100	154,900
ENDING FUND BALANCE	544,046	664,546	810,846	958,846	1,108,546	1,259,946	1,413,046	1,567,946

Using the assumption that funding requested and approved is the same for the next five fiscal years.

A large, stylized, grey letter 'W' is centered on the page. Overlaid on the center of the 'W' is a red five-pointed star with a white grid pattern. The text 'RESTRICTED COURT FUND' is written in bold black capital letters across the middle of the star.

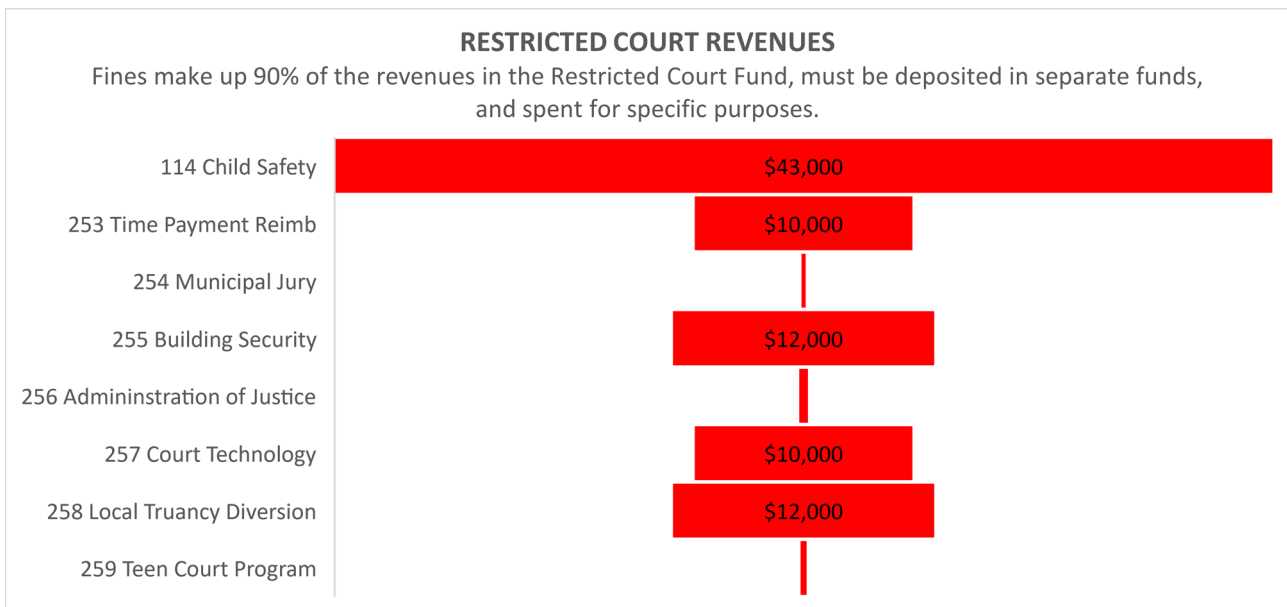
RESTRICTED COURT FUND

RESTRICTED COURT FUND

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
REVENUES						
020 Interest Income	400	1,051	300	4,283	9,500	10,000
114 Child Safety	37,000	40,245	41,000	40,633	43,000	43,000
253 Time Payment Reimb	12,000	11,410	12,500	4,560	8,000	10,000
254 Municipal Jury	300	254	300	110	200	200
255 Building Security	19,000	13,853	13,000	5,951	12,000	12,000
256 Administration of Justice	1,000	521	800	187	400	400
257 Court Technology	18,000	12,010	12,000	5,142	10,000	10,000
258 Local Truancy Diversion	20,000	14,947	15,000	6,407	12,000	12,000
259 Teen Court Program	300	380	500	180	300	300
TOTAL REVENUES	108,000	94,671	95,400	67,453	95,400	97,900

EXPENDITURES						
Transfers Out to General Fund						
801 From Building Security	1,000	1,000	16,000	0	16,000	20,000
801 From Admin of Justice	4,000	4,000	4,000	0	4,000	5,000
801 From Court Technology	15,000	15,000	15,000	0	15,000	15,000
801 From Local Truancy Div	30,000	30,000	30,000	0	30,000	25,000
801 From Child Safety	35,000	35,000	35,000	0	35,000	35,000
Total Tsfrs to General Fund	85,000	85,000	100,000	0	100,000	100,000
TOTAL EXPENDITURES	85,000	85,000	100,000	0	100,000	100,000

Beginning Fund Balance	194,761	201,339	209,539		211,010	206,410
Total Revenues	108,000	94,671	95,400		95,400	97,900
Total Expenses	85,000	85,000	100,000		100,000	100,000
Incr (Decr) in Fund Balance	23,000	9,671	(4,600)		(4,600)	(2,100)
Ending Fund Balance	217,761	211,010	204,939		206,410	204,310



RESTRICTED COURT FUND LONG RANGE PROJECTIONS

	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET
BEGINNING FUND BALANCE	201,339	211,010	206,410	204,310	230,310	256,410	282,610	324,910
REVENUES:								
020 Interest Income	1,051	9,500	10,000	10,100	10,200	10,300	10,400	10,500
114 Child Safety	40,245	43,000	43,000	43,000	43,000	43,000	43,000	43,000
253 Time Payment Reimb	11,410	8,000	10,000	10,000	10,000	10,000	10,000	10,000
254 Municipal Jury Fund	254	200	200	200	200	200	200	200
255 Building Security	13,853	12,000	12,000	12,000	12,000	12,000	12,000	12,001
256 Administration of Justice	521	400	400	400	400	400	400	400
257 Court Technology	12,010	10,000	10,000	10,000	10,000	10,000	10,000	10,000
258 Local Truancy Diversion	14,947	12,000	12,000	12,000	12,000	12,000	12,000	12,000
259 Teen Court Program	380	300	300	300	300	300	300	300
TOTAL REVENUES:	94,671	95,400	97,900	98,000	98,100	98,200	98,300	98,401
EXPENDITURES:								
012 Supplies	0	0	0	0	0	0	0	0
255 Building Security	360	16,000	20,000	20,000	20,000	20,000	20,000	0
256 Administration of Justice	4,000	4,000	5,000	2,000	2,000	2,000	1,000	1,000
257 Court Technology	15,000	15,000	15,000	15,000	15,000	15,000	0	0
258 Local Truancy Diversion	30,000	30,000	25,000	0	0	0	0	30,000
259 Child Safety	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
616 School Safety Expenses	0	0	0	0	0	0	0	0
801 Transfer to General Fund	640	0	0	0	0	0	0	0
TOTAL EXPENDITURES:	85,000	100,000	100,000	72,000	72,000	72,000	56,000	66,000
INCR (DECR) IN FUND BALANCE	9,671	(4,600)	(2,100)	26,000	26,100	26,200	42,300	32,401
ENDING FUND BALANCE	211,010	206,410	204,310	230,310	256,410	282,610	324,910	357,311



EMPLOYEE BENEFIT FUND

EMPLOYEE BENEFIT FUND

	FY 2021-22 BUDGET	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2022-23 MID-YEAR	FY 2022-23 PROJECTED BUDGET	FY 2023-24 PROPOSED BUDGET
REVENUES						
020 Interest Income	700	379	200	2,158	4,500	3,000
TOTAL REVENUES	700	379	200	2,158	4,500	3,000
EXPENDITURES						
081 Bank Fees	0	0	0	0	0	100
TOTAL EXPENDITURES	0	0	0	0	0	100
Beginning Fund Balance	5,318	4,993	5,461		5,372	9,872
Total Revenues	700	379	200		4,500	3,000
Total Expenses	0	0	0		0	100
Incr (Decr) in Fund Balance	700	379	200		4,500	2,900
Ending Fund Balance	6,018	5,372	5,661		9,872	12,772





CORONAVIRUS FUND

CAPITAL IMPROVEMENT PROJECTS AND FIXED ASSETS FUNDED BY CORONAVIRUS FUND

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTION	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BEGINNING FUND BALANCE	0	23,300	656,678	259,278	94,378	94,378
REVENUES						
020 Interest Income	12,776	5,000	176,000	31,000	0	0
070 Grant Revenue	3,115,479	4,532,800	3,232,900	1,659,500	0	0
801 Transfer from General Fund	1,552,919	0	0	0	0	0
TOTAL REVENUES	4,681,174	4,537,800	3,408,900	1,690,500	0	0
EXPENDITURES - SLFRF INFRASTRUCTURE						
Water Projects						
036 Beeline Drive Waterline Replacement	19,550	429,600	0	0	0	0
301 Cedar Knob Waterline Upgrade	0	0	0	0	0	0
Total Water Projects	19,550	429,600	0	0	0	0
Wastewater Projects						
401 VFW Lift Station Upgrade	0	0	0	0	0	0
406 WWTP Blowers and Generator Replacement	45,000	1,553,000	54,000	1,481,000	0	0
519 Rummel Road Lift Station Upgrade	1,806,409	603,500	767,200	216,600	0	0
521 Second Belt Filter Press-Sludge Dewatering Bldg	817,979	0	188,300	0	0	0
Total Wastewater Projects	2,669,388	2,156,500	1,009,500	1,697,600	0	0
Drainage Projects						
602 Fuller / Tye Valley Cross Drainage Repl	11,350	148,900	185,300	0	0	0
603 Recon Drainage Channel - Preswick/Lantana	10,270	143,600	304,400	0	0	0
6xx Thoroughbred Estates Phase 1 (French Drain)	0	0	0	0	0	0
Total Drainage Projects	21,620	292,500	489,700	0	0	0
TOTAL EXPENDITURES - SLFRF INFRASTRUCTURE	2,710,558	2,878,600	1,499,200	1,697,600	0	0
EXPENDITURES - SLFRF FIXED ASSETS						
Equipment						
Street Department	0	312,100	340,900	0	0	0
Wastewater	216,537	0	0	0	0	0
Security Camera Install @ Utility Depts	76,511	0	10,400	0	0	0
Total Equipment	293,048	312,100	351,300	0	0	0
Vehicles						
Fire Department	0	1,342,100	1,342,100	0	0	0
Total Vehicles	0	1,342,100	1,342,100	0	0	0
800 Transfer to Fixed Assets	41,417	0	0	0	0	0
TOTAL EXPENDITURES - SLFRF FIXED ASSETS	334,465	1,654,200	1,693,400	0	0	0
EMPLOYEE PREMIUM PAY - SLFRF EXPENDITURE						
801 Transfer to General Fund	209,800	0	0	0	0	0
802 Transfer to Utility Fund	21,600	0	0	0	0	0
803 Transfer to Drairage Fund	1,800	0	0	0	0	0
804 Transfer to Sanitation Fund	1,200	0	0	0	0	0
TOTAL EMP PREMIUM PAY - SLFRF EXPENDITURE	234,400	0	0	0	0	0

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTION	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
EXPENDITURES - CRF FIXED ASSETS						
Equipment						
Police Department	42,260	0	0	37,700	0	0
Fire Department	186,280	0	0	64,800	0	0
Information Technology	119,300	0	34,900	0	0	0
Street Department	118,029	0	193,500	0	0	0
Fleet Maintenance	0	0	0	7,600	0	0
Total Equipment	465,869	0	228,400	110,100	0	0
Vehicles						
Police Department	225,806	0	0	47,700	0	0
Fire Department	0	0	223,400	0	0	0
Street Department	0	0	59,800	0	0	0
Water Operations	0	0	102,100	0	0	0
Total Vehicles	225,806	0	385,300	47,700	0	0
800 Transfer to Fixed Assets	53,398	0	0	0	0	0
TOTAL EXPENDITURES - CRF FIXED ASSETS	745,073	0	613,700	157,800	0	0
TOTAL EXPENDITURES	4,024,496	4,532,800	3,806,300	1,855,400	0	0
INCREASE (DECREASE) IN FUND BALANCE	656,678	5,000	(397,400)	(164,900)	0	0
ENDING FUND BALANCE	656,678	28,300	259,278	94,378	94,378	94,378