City of Lockhart DRAFT

City Manager's Proposed

Annual Operating Budget

For Fiscal Year 2022-2023



About Lockhart



Location: Located in Central Texas, Lockhart is the Caldwell County seat and the county's largest city with an estimated population of approximately 14,000 people. Major highways that run through the city include the SH 130 toll road and US 183. Lockhart is located about 35 miles from downtown Austin and 60 miles from downtown San Antonio.

Form of Government: Lockhart has a home-rule Council-Manager form of government. Citizens are represented on the City Council by seven elected Councilmembers; four from single Councilmember districts, two At-Large Positions, and a Mayor, who is elected At-Large. The Council appoints one of its members as a Mayor Pro-Tem to chair the council in the absence of the Mayor. The Mayor is recognized as the head of city government for ceremonial and emergency purposes and is a voting member of the Council. Lockhart's Mayor and Councilmembers are elected for three-year staggered terms.

The Council appoints the City Manager, Municipal Judge and City Attorney.

Council responsibilities also include setting policy, adopting local ordinances, setting the tax rate, approving the budget and approving major land transactions. The Council also appoints citizen members of Boards and Commissions who have volunteered their expertise, experience and time making recommendations in an advisory capacity to special projects in the city.

Lockhart history: Byrd Lockhart first set foot in what was to become Caldwell County in the 1800s. Lockhart was an assistant surveyor to Green DeWitt, who made his living setting boundaries throughout Central Texas. At his own expense, Lockhart built roads, and as compensation asked for land along Plum Creek. Although Lockhart lived in Gonzales, he farmed the land he was given, opening it up for other settlers.

Originally a part of Gonzales County, the lack of decent roads and distance to the county seat inspired the settlers to create a separate county in 1848. The county was named for Captain Matthew Caldwell, a skilled scout and leader of a company of rangers who fought in the Battle of Plum Creek and later against Mexico. Four years later, Lockhart was incorporated as a city in 1852.

Lockhart was known for being a significant stop on the Chisholm Trail, which was used to drive cattle overland from ranches in Texas to Kansas railheads. The first herd to take the famous Chisholm Trail to Kansas was owned by Lockhart's J.J. Myers, and soon Lockhart became a major northward converging point for the Chisholm Trail.

Later, Caldwell County soil was found to be hospitable to cotton. After years of experimentation, Lockhart's A.D. Mebane developed a particularly hardy strain of cotton that continues to set a worldwide standard.



Lockhart had its days as an oil boom town with the discovery and development of oil fields in the 1920s. Shallow field exploration continues in Caldwell County, with a major field surrounding Luling.

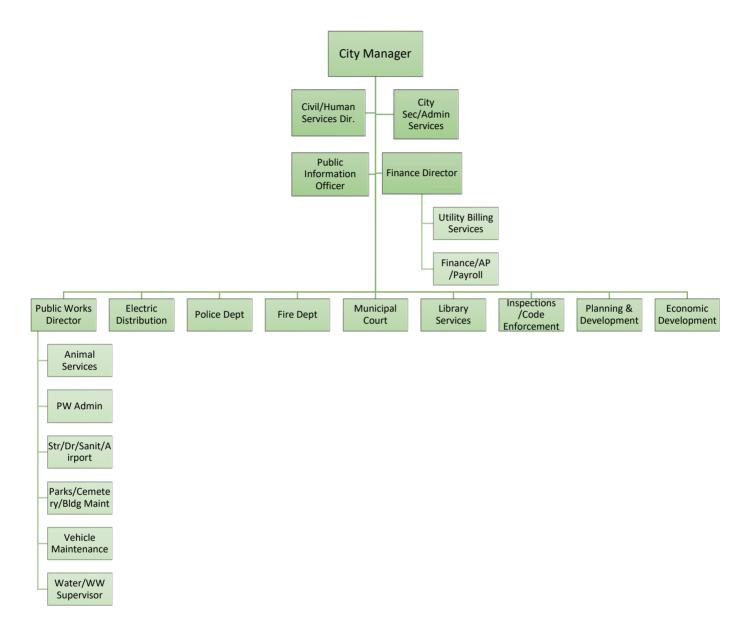
The coming of railroads and automobiles changed the face of Lockhart in the late 19th century. The Sunset rail route reached Luling in 1874, and the Missouri, Kansas, Texas arrived in Lockhart in 1885.

The first automobile in Lockhart was hand built by Lockhart blacksmith Emil Seeliger. The total cost of the vehicle, including the \$60 worth of tubeless tires, was \$125. He took the car for its first drive in 1904, reaching a top speed of 15 mph.

Local economy: Today, Lockhart's businesses comprise a rich tapestry of agriculture, manufacturing companies, technology companies, unique local shops and eateries, and, of course, four celebrated barbecue restaurants that have earned it its famous moniker: The Barbecue Capital of Texas.

City of Lockhart

Organizational Chart



BUDGET PROCESS

Background

The budget is the financial plan for the City. It is also a policy device for the Council, an operations guide for the staff, and a communications tool to the public. The City prepares a budget of all of its funds based on a fiscal year starting on October 1 and ending on September 30 each year.

The budget is prepared using Generally Accepted Accounting Principles. The budget differs from the Comprehensive Annual Financial Report (CAFR) as the budget does not show the City's liabilities, or depreciation expenses.

Each fund in the budget shows the FY 2019-20 actual audited revenues, expenses, and ending fund balance. That ending balance becomes the beginning fund balance for the FY 2021-22 budget.

Final calculations are then made for all revenues and expenses in the FY 2020-21 budget and an estimated final ending fund balance—total revenues minus total expenses—is calculated. This amount becomes the estimated beginning fund balance for the FY 2021-22 budget.

Revenues and expenses are calculated based on prior years' history, trend analysis, economic forecasting, and any shifts in policy or strategic goals as laid out by Council.

Both revenues and expenditures are constantly being adjusted throughout the final months and are subject to change up to the night the City Council officially adopts the budget.

Structure

The accounts of the City are organized and operated on the basis of funds. Funds are established according to governmental accounting standards and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

The City's budget has three specific fund groups: The General Fund, Special Revenue Funds, and Proprietary (or Enterprise) Funds.

The General Fund is the primary operating fund for the City and it accounts for the normal recurring operating activities of the City such as police and fire protection, emergency medical services, economic development, visitor initiatives, maintenance of streets and parks, planning and zoning, and general administrative services. These activities are typically funded by user fees, or property, sales, and franchise taxes.

Special Revenue Funds are used to account for proceeds of specific sources that are legally restricted to expenditures for specific purposes. The City has seventeen of these funds.

Proprietary Funds are used to account for any activity where users are charged a fee for goods and services similar to a private business. The City's four Proprietary Funds are Electric, Water, Wastewater, and Solid Waste.

Basis of Accounting & Budgeting

Accounting records and budgets for governmental fund types are accounted for using the modified accrual basis of accounting. That is, revenues are recognized when they become measurable and available. Expenditures are generally recognized when the related liability is incurred.

The level of control—the level at which expenditures may not exceed the budget—is the fund level. The City Manager is authorized to approve a transfer of budgeted amounts within departments; however, any revisions that alter the total of any fund must be approved by the City Council. Budgetary accounting is maintained on a line-item basis.

Guidelines

In addition to the financial policies the City has adopted, the following assumptions, or guidelines, are used in crafting the budget each year:

We are mindful of the City's limited resources and the budget will balance the needs for services, economic development, and infrastructure while maintaining the lowest possible property tax rate.

The City will aggressively investigate and pursue federal, state, and foundation grants to address City needs and lower budget expenses.

The budget is conservatively crafted; we initially use the lower of revenue estimates and the higher of expense estimates until the actual amounts are reasonable known. The staff will submit a balanced budget each year, which means that expenditures will not exceed current year revenues plus available fund balance, reserves, and transfers. In certain funds, when revenues exceed expenses, we may increase the contingency expense amount to show the fund as balanced to zero.

The budget will maintain at least three months of reserves in the General Fund.

Closeout

The City's current fiscal year budget is often amended during the year and as part of the approval process for the next budget. Amendments can be made anytime during the fiscal year but are typically made in March and September.

Along with estimating revenues and expenses for the upcoming fiscal year, staff projects final estimates for the current budget as well. These projections are reviewed by the City

Manager, approved by Council, and then set as the final budget for the current fiscal year in the September amendment.

After the current fiscal year budget is closed, the City receives an annual audit of the books, accounts, financial records, and transactions of all funds of the City by independent certified public accountants selected by the City Council.

Budget Calendar

Presenting a budget is a time-consuming process that requires involvement from each of the City's departments and City leaders. A budget requires strategic vision and goals, conservative allocation of limited resources, compromise, and often difficult decisions. Budget preparatory work starts in May when departments review their budgets and make requests to the City Manager in one-on-one departmental meetings. City Council attends a two-day budget workshop to provide direction to the staff regarding its priorities.

Running concurrently with the budget process is calculating the City's property tax rate. In late-July each year, the County Appraisal District assesses the value of properties in the county and releases the values to the cities and other taxing jurisdictions—allowing the City to compute its proposed property tax rate.

The budget calendar serves as an approximate timeline for the budget and tax rate processes, but it is subject to change as circumstances warrant.

Involvement from City leaders and citizens is crucial to the process; the staff and City Manager take great efforts to keep both informed throughout the budget cycle.

Special meetings, workshops and public hearings are conducted to present the proposed budget. Public hearings on the budget and tax rate are held prior to adopting the budget and tax rate in late August.

CITY OF LOCKHART

March 25	Budget kick-off - Departmental operating budget requests; justifications with written quotes due to the Finance department and City Manager.
April 20-26 (rv)	Meetings with Department Heads to discuss budget expenses & needs.
April 29	Chief appraiser prepares and certifies estimate of taxable values.
April 29	Revised Budgets due to Finance Director from departments.
May 9	LEDC meeting and Budget workshop
June 7	Distribution of City Manager's Proposed Budget – no action Non-Profits Presentation to Council
June 14 & 15	Budget Workshops to discuss budget with Council.
June 21	Budget Workshop to discuss budget with Council. Presentation of GBRA & CCAD Budget
July 1	File City Manager's Proposed Budget with City Secretary
July 5	Appointment of Caldwell County Tax Assessor/Collector to calculate and prepare the 2020 Effective and Rollback Tax rates
July 23	Budget Workshop to discuss budget with Council (if necessary)
July 25	Chief Appraiser certifies the appraised roll to taxing units.
August 2	City Manager presents Proposed Budget to Council; LEDC presents budget to Council; set two public hearings on proposed budget.
August 3	Publish notice of Effective and Rollback Tax Rates
August 16	Public hearing on Budget #1; <u>City Council sets proposed tax rate;</u> record vote; schedule Public hearing.
August 31	<i>Notice of Public Hearing</i> on Tax Rate (at least 5 days before public hearing).
September 6	Public hearing #2 on budget; Public hearing #1 on tax rate. City Council to adopt Budget, approve LEDC Budget; and adopt tax rate.
September 20	Public hearing $\#2$ on tax rate if rate exceeds the No New Revenue tax rate.
October 1	New Fiscal Year
November 30	Deadline for Budget distribution to City Council, Caldwell County Clerk, City Hall, Municipal Library, and post to City's website.

CITY COUNCIL STRATEGIC VISION

The City Council adopted a Strategic Plan in 2022 to guide the City Staff in developing programs and strategies for the good of the community. Future management of growth issues and budget decisions will be guided by these goals and strategies which will be reviewed and updated annually.

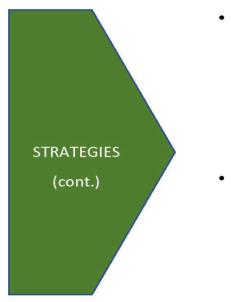


CITY COUNCIL STRATEGIC VISION



CITY COUNCIL STRATEGIC VISION

FY 2022 Budget



- **DEVELOPMENT & QUALITY OF LIFE**
 - Consider sidewalk ordinance.
 - > Facilitate/incentivize more housing options.
 - > Continue to promote family friendly events in Downtown.
 - Encourage higher development standards to research modernization techniques and make recommendations.
 - Continue to implement Animal Control audit recommendations.
 - > Continue concerts on the Square.
- REVENUE SUSTAINABILITY
 - > Explore and increase film production permitting fees.
 - Create and implement fees for banners, road closures, and event special requests.
 - Find and write grants that benefit the City of Lockhart and its residents.
 - > Update/increase construction permit fees and impact fees.
 - Explore the concept of a Community Foundation with community benefactor options.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

For the Year Ended September 30, 2021

Bauanan	General	CARES Relief Act	Nonmajor Governmental Funds	Total Governmental Funds
<u>Revenues</u>	\$ 4,580,385	\$-	\$ 694,121	\$ 5,274,506
Property tax Sales tax	\$ 4,580,385 2,143,239	р -	φ 694,121	ъ 5,274,508 2,143,239
Franchise and local taxes	2,143,239 370,909	-	140,800	2,143,239 511,709
Fines and forfeitures	375,031		39,547	414,578
License and permits	301,370	-	349,151	650,521
Charges for services	88,883	-	649,986	738,869
Intergovernmental	507,585	0 260 005	192,076	<i>.</i>
		2,362,095		3,061,756
Investment income	13,171	-	7,568	20,739
Other revenue	166,781	-	20,000	186,781
Total Revenues	8,547,354	2,362,095	2,093,249	13,002,698
Expenditures Current:				
General government	1,653,335	-	124,589	1,777,924
Public safety	5,864,676	519,667	254,926	6,639,269
Public works	2,085,802	-	22,628	2,108,430
Health and welfare	20,539	-	21 	20,539
Culture and recreation	1,242,185	-	1,263	1,243,448
Community developme	nt 707,075	8	E.	707,075
Debt Service:				
Principal	51,583	-	745,722	797,305
Interest and fiscal charg	es 4,278	-	409,169	413,447
Capital outlay	-	-	98,369	98,369
Total Expenditures	11,629,473	519,667	1,656,666	13,805,806
Revenues Over				
(Under) Expenditures	(3,082,119)	1,842,428	436,583	(803,108)
Other Financing Sources (Use	es)			
Capital lease issuances	383,923	-	-	383,923
Sale of capital assets	251,942	-	<u>1</u> 27	251,942
Transfers in	3,369,050	-	424,565	3,793,615
Transfers (out)	(137,620)	÷	(664,858)	(802,478)
Total Other Financing				
Sources (Uses)	3,867,295	π	(240,293)	3,627,002
Net Change in Fund			101.000	2 2 2 2 2 4
Balances	785,176	1,842,428	196,290	2,823,894
Beginning fund balances	6,893,462	(362,473)	4,392,465	10,923,454
Ending Fund Balances	\$ 7,678,638	\$ 1,479,955	\$ 4,588,755	\$ 13,747,348

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS For the Year Ended September 30, 2021

Business-Type Activities						
	Electric		Water	W	astewater	
3						
\$	11,560,085	\$	3,758,322	\$	2,478,077	
	94,280		92,320		803	
	11,654,365		3,850,642		2,478,880	
	1,238,723		377,517		299,678	
	42,704		36,966		15,450	
	136,437		104,017		72,821	
	221,504		771,905		45,154	
	9,269,403		934,112		890,193	
	-		-		51,417	
	71,952		2,297		-	
	348,349		1,626,541		259,850	
	11,329,072		3,853,355		1,634,563	
	325,293		(2,713)	14	844,317	
	÷		-			
	3,991		2,386		-	
	4,965		9,017		5,351	
	(20,972)		(1,213,319)		(974)	
	(12,016)		(1,201,916)		4,377	
	313,277		(1,204,629)		848,694	
	11,369		295,427		107,861	
	··· 🗳		333,787			
	(1,891,276)		(175,254)		(996,467)	
	(1,879,907)		453,960	÷	(888,606)	
	(1,566,630)		(750,669)		(39,912)	
	7,067,066		8,329,239		7,725,448	
\$	5,500,436	\$	7,578,570	\$	7,685,536	
		Electric \$ 11,560,085 94,280 11,654,365 1,238,723 42,704 136,437 221,504 9,269,403 71,952 348,349 11,329,072 325,293	Electric \$ 11,560,085 \$ 94,280 11,654,365 11,654,365 1,238,723 42,704 136,437 221,504 9,269,403 9,269,403 71,952 348,349 11,329,072 3,991 4,965 (20,972) (12,016) 313,277 11,369 (1,891,276) (1,566,630) 7,067,066	ElectricWater $\$$ 11,560,085 $\$$ $94,280$ 92,32011,654,3653,850,6421,238,723377,51742,70436,966136,437104,017221,504771,9059,269,403934,11271,9522,297348,3491,626,54111,329,0723,853,355325,293(2,713)3,9912,3864,9659,017(20,972)(1,213,319)(12,016)(1,201,916)313,277(1,204,629)11,369295,427-333,787(1,891,276)(175,254)(1,566,630)(750,669)7,067,0668,329,239	Electric Water W \$ 11,560,085 \$ 3,758,322 \$ 94,280 $92,320$ \$ 94,280 $92,320$ 11,654,365 3,850,642 \$ 3,850,642 \$ 11,654,365 \$ 3,850,642 \$ 12,238,723 $377,517$ $42,704$ $36,966$ $136,437$ $104,017$ $221,504$ $771,905$ $9,269,403$ $934,112$ \$ 71,952 $2,297$ $348,349$ $1,626,541$ \$ 71,952 $2,297$ $348,349$ $1,626,541$ \$ 71,952 $2,297$ $348,349$ $1,626,541$ \$ 71,952 $2,297$ $348,349$ $1,626,541$ \$ 71,952 $2,297$ $348,349$ $1,626,541$ \$ 71,952 $2,297$ $348,349$ $1,626,541$ \$ 71,952 $2,297$ $348,349$ $1,626,541$ \$ 71,952 $2,297$ $348,349$ $1,626,541$ \$ 71,952 $2,297$ $348,349$ $1,626,541$ \$ 71,952 $2,2386$ $9,017$ $1,204,929$ \$ 7,067,066 $333,787$ $1,204,629$ $11,369$ $295,427$ $333,787$ $1,39,277$ $(1,204,629)$ $11,369$ $295,427$	

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

For the Year Ended September 30, 2021

	Business-Type Activities							
	s	anitation		Airport		EMS		
Operating Revenues								
Charges for services	\$	2,040,494	\$	85,953	\$	1,136,903		
Other revenue		2,856		5		150		
Total Operating Revenues		2,043,350		85,953		1,136,903		
Operating Expenses								
Personnel services		265,844		-		-		
Supplies		4,594		11,000		1,279,959		
Maintenance and repairs		1,383,223		10,543		100		
Contractual services		8,378		1,316		26,034		
Miscellaneous		7,001		-		1=1		
Depreciation		20,897		53,687		102,292		
Total Operating Expenses	-	1,689,937		76,546	-	1,408,385		
Operating Income (Loss)		353,413		9,407		(271,482)		
Nonoperating Revenues (Expenses)								
Gain on sale of capital assets		-		-		2,500		
Investment earnings		1,187		433		994		
Interest expense		(361)		2		121		
Total Nonoperating Revenues (Expenses)		826		433		3,494		
Income Before Capital Contributions and								
Transfers		354,239		9,840		(267,988)		
Capital Contributions and Transfers								
Capital grants		18,000		-		-		
Transfers (out)		(236,396)		-		(25,531)		
Total Capital Contributions and Transfers		(218,396)		÷	2. 	(25,531)		
Change in Net Position		135,843		9,840		(293,519)		
Beginning net position		928,617		1,601,923		1,469,017		
Ending Net Position	\$	1,064,460	\$	1,611,763	\$	1,175,498		

NOTES TO THE FINANCIAL STATEMENTS, Continued

September 30, 2021

Primary government long-term debt at year end was comprised of the following debt issues:

General Obligation Bonds:		overnmental Activities		Business - Type Activities		Total
\$6,530,000 General Obligation Refunding Bond, Series 2016, due in						
annual installments through August 2028, interest at 3.6%	¢	4,224,718	\$	1,420,278	\$	5,644,996
Total General Obligation Bonds	\$	4,224,718	\$	1,420,278	\$	5,644,996
	Ψ	1,221,710	Ψ	1,120,270	Ψ	0,011,000
Certificates of Obligation:						
\$16,685,000 Certificates of Obligation,						
Series 2015, due in annual installments through August 2035			142			
interest at 3.39%	\$	6,691,415	\$	7,823,585	\$	14,515,000
Total Certificates of Obligation	\$	6,691,415	\$	7,823,585	\$	14,515,000
Notes Payable:						
\$3,600,000 2013 State Infrastructure Bank Loan due in annual installments						
through June 2033, interest at 2.50%	\$	-	\$	2,368,823	\$	2,368,823
Total Notes Payable	\$	-	\$	2,368,823	\$	2,368,823
CPDA Obligations	10	- 1.		1 e		
GBRA Obligations: \$4,950,000 GBRA Revenue Bond, Series 2014, due in installments						
through 2030, interest at 3.45%	\$		\$	3,110,000	\$	3,110,000
\$7,095,000 2018 Board Participation Loan due in installments	φ	-	Ψ	5,110,000	Ψ	5,110,000
through 2053, interest at 4.24%		_		7,095,000		7,095,000
\$2,405,000 Contract Revenue Bond, Series 2018A, due in installments				7,095,000		7,000,000
through 2048, interest at 3.96%		-		2,405,000		2,405,000
\$2,095,000 Contract Revenue Bond, Series 2018B, due in installments				2,100,000		2,100,000
through 2048, interest at 3.23%		-		2,095,000		2,095,000
\$6,260,000 2019 Board Participation Loan due in installments				_,0,0,0,000		_,0,0,0,000
through 2054, interest at 3.39%		-		6,260,000		6,260,000
\$1,720,000 Contract Revenue Bond, Series 2019, due in installments				and the second second		
through 2049, interest at 2.47%		-		1,720,000		1,720,000
\$8,250,000 Contract Revenue Bond, Series 2020, due in installments				A. 625		
through 2050, interest at 2.08%		-		8,250,000		8,250,000
Total GBRA Obligations	\$	-	\$	30,935,000	\$	30,935,000
Capital Leases Payable:			_			
\$121,741 Capital lease payable to Stryker Sales Corporation, due in annual						
installments of \$17,392 through 2024, interest at 3.5%	\$	2	\$	52,175	\$	52,175
\$610,998 Capital lease payable to Enterprise Fleet, due in monthly	Ŷ		Ŷ	02,170	Ψ	02,170
installments of \$13,106 through 2025, interest at 1.5%		332,340		196,074		528,414
Total Capital Leases Payable	\$	332,340	\$	248,249	\$	580,589
Premiums	-	528,249		339,249		867,498
Total Debt	\$	11,776,722	\$	43,135,184	\$	54,911,906
Total Dest	¥	11,110,122	¥	10,100,101	Ψ	01,711,700

BUDGETED CAPITAL ITEMS FOR FISCAL YEAR 2022-23

COMMUNITY FACILITIES			FUNDING SOURCES
100-5211-911-00			
	(asbestos assessment @ old hospital building)	\$50,000.00	FY 22-23 BUDGET (GF)
POLICE DEPARTMENT			
100-5317-906-00			
	(2 new vehicles)	\$85,000.00	FY 22-23 BUDGET (GF)
FIRE DEPARTMENT			
100-5318-903-00			
	(ladder truck)	\$1,200,000.00	SERIES 2022 TAX NOTE
PARKS & RECREATION			
100-5422-912-00	•	4	
	(Scag Mower)	\$15,500.00	FY 22-23 BUDGET
100-5422-999-00	OTHER CAPITAL OUTLAY		
	(City Park paving)	\$87,000.00	ARPA
	(Splash pad at Maple St. Park)	\$250,000.00	ARPA
	(Modular restroom at Maple St. Park)	\$100,000.00	ARPA
STREETS & ROW			
100-5633-903-00			
	(City Line Rd. & Clearfork St.)	\$750,000.00	SERIES 2022 TAX NOTE
100-5633-912-00	MACHINERY & EQUIPMENT		
	(Backhoe & Trailer)	\$122,581.00	ARPA
100-5633-911-00	CONSTRUCTION/PROJECT IMPROV.		
	(Olive St., N. Medina, S. Medina,	\$605,038.00	FY 22-23 BUDGET (GF)
	Center St., Hickory St., and Bois D'Arc)		
100-5633-935-00	SIDEWALKS	\$350,000.00	SERIES 2022 TAX NOTE
	GENERAL FUND TOTAL		\$3,615,119.00
ELECTRIC DISTRIBUTION			
	CONSTRUCTION/PROJECT IMPROV.		
	LCRA SYSTEM STUDY - Project #16; LK30	\$500,000.00	Electric Upgrade Fund
(8)	city blocks west of Hwy 183, south of courthouse)	<i><i><i>qooojooooooooooooo</i></i></i>	
	MOTOR VEHICLES		
	(Hi-Ranger Bucket truck)	\$350,000.00	SERIES 2022 TAX NOTE
	· - · ·	<i>+••••</i> ,••••••	
	ELECTRIC FUND TOTAL		\$850,000.00
WATER DISTRIBUTION			
520-5750-910-00	BUILDINGS & STRUCTURES	*	
	(Fencing & Security)	\$100,000.00	FY 22-23 BUDGET
	WATER FUND TOTAL		\$100,000.00
WASTEWATER			
540-5760-911-00	CONSTRUCTION/PROJECT IMPROV.		SERIES 2022 TAX NOTE
	(12,000' line and lift station - 1322)	\$1,300,000.00	
	AIRPORT FUND TOTAL		\$1,300,000.00
			+ 2,000,000,00
AIRPORT DEPT 580-5780-911-00			
	CONSTRUCTION/PROJECT IMPROV.	<u> </u>	
	CONSTRUCTION/PROJECT IMPROV. (GRANT MATCH FOR IMPROVEMENTS) AIRPORT FUND TOTAL	\$50,000.00	FY 22-23 BUDGET \$50,000.00

PERSONNEL EXPENSE BY FUND

Personnel expense for each fund consists of base salaries and benefits. The following benefits are included in total personnel costs: longevity, certification pay, incentives, auto allowances, retirement employee health and dental insurance, workers compensation insurance, and taxes.

General Fund		
	Non-Civil Service	\$5,504,537
	Civil Service	\$3,860,429
Electric Fund		\$1,540,370
Water Fund		\$404,527
Wastewater Fund		\$301,088
Solid Waste Fund		\$230,107
Airport Fund		\$10,624
Lockhart Economic Developmer	nt	\$250,100
		\$12,101,782

* New positions for FY 2022-23 include 1 - Assistant City Manager and 1 - Administrative Assistant to City Manager

** 4% Wage Inflation Adjustment added to all City Personnel

***Adjustment in tenure progression for the rank of firefighters and Assistant Fire Chief.

City of Lockhart Operating Transfers for FY 2022-23 Budget

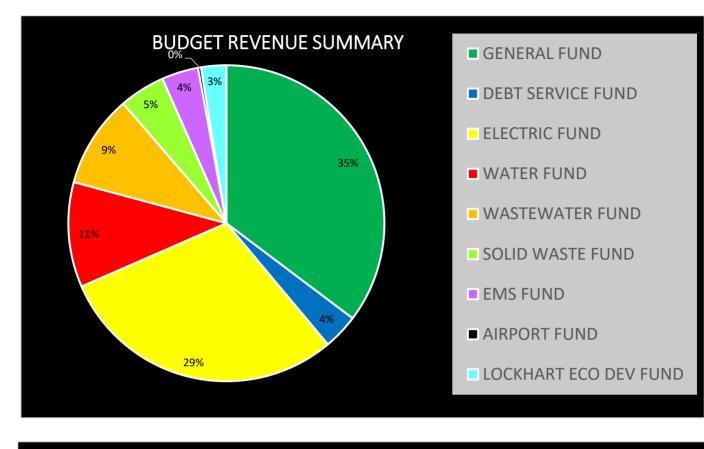
	Transfer into:						
Transfer out of:	General	Electric	Water	ww	Debt	Radio Sys Maint	Total
I & S Tax					912,932		912,932
General						65,000	65,000
Electric Overhead	2,300,555 16,569						2,300,555 16,569
Water Overhead	290,590 6,079						290,590 6,079
Wastewater Overhead	752,586 2,352		430,787		160,000		1,343,373 2,352
Solid Waste Overhead	320,000 1,260						320,000 1,260
Transportation	400,000						400,000
LEDC	63,979						63,979 -
Drainage	150,000				100,000		250,000
Electric Dist Upgrade		500,000					500,000
Series 2022 Tax Note	2,300,000	350,000		1,300,000			3,950,000
ARPA	900,000						900,000
Total	7,503,970	850,000	430,787	1,300,000	1,172,932	65,000	11,322,689

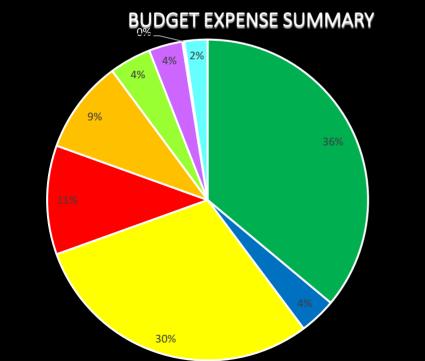
BUDGET SUMMARY

CITY OF LOCKHART BUDGET FISCAL YEAR 2022-23

						FY 2022-23	
	2019-20	2020-21	2021-22	2021-22	PROPOSED	REVISED	ADOPTED
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET
REVENUE SUMMARY							
GENERAL FUND	10,564,504	10,104,475	12,550,366	0	16,206,700	0	0
DEBT SERVICE FUND	1,110,350	694,187	1,186,422	0	1,667,464	0	0
ELECTRIC FUND	11,905,013	11,411,162	12,069,155	0	13,573,255	0	0
WATER FUND	3,605,509	3,711,636	5,744,622	0	4,934,269	0	0
WASTEWATER FUND	2,330,657	2,432,390	3,034,591	0	4,363,300	0	0
SOLID WASTE FUND	1,909,163	2,038,352	2,063,450	0	2,154,685	0	0
EMS FUND	1,314,079	1,278,135	1,338,482	0	1,721,200	0	0
AIRPORT FUND	92,529	86,279	122,039	0	142,039	0	0
LOCKHART ECO DEV FUND	1,021,657	1,408,929	1,093,140	0	1,179,140	0	0
TOTAL - REVENUES	33,853,461	33,165,546	39,202,267	0	45,942,052	0	0

EXPENSE SUMMARY							
GENERAL FUND	9,901,120	9,529,580	12,544,007	0	16,193,127	0	0
DEBT SERVICE FUND	1,148,008	836,117	1,186,422	0	1,667,464	0	0
ELECTRIC FUND	11,333,717	12,105,294	12,063,397	0	13,339,635	0	0
WATER FUND	3,234,488	4,060,478	5,582,950	0	4,931,945	0	0
WASTEWATER FUND	2,187,162	1,299,299	2,985,120	0	4,207,293	0	0
SOLID WASTE FUND	1,845,323	1,927,824	1,827,138	0	1,888,917	0	0
EMS FUND	1,656,385	1,349,015	1,283,279	0	1,522,854	0	0
AIRPORT FUND	78,258	22,364	67,839	0	89,807	0	0
LOCKHART ECO DEV FUND	1,270,668	2,196,875	1,092,933	0	1,043,869	0	0
TOTAL - EXPENSES	32,655,129	33,326,846	38,633,085	0	44,884,911	0	0



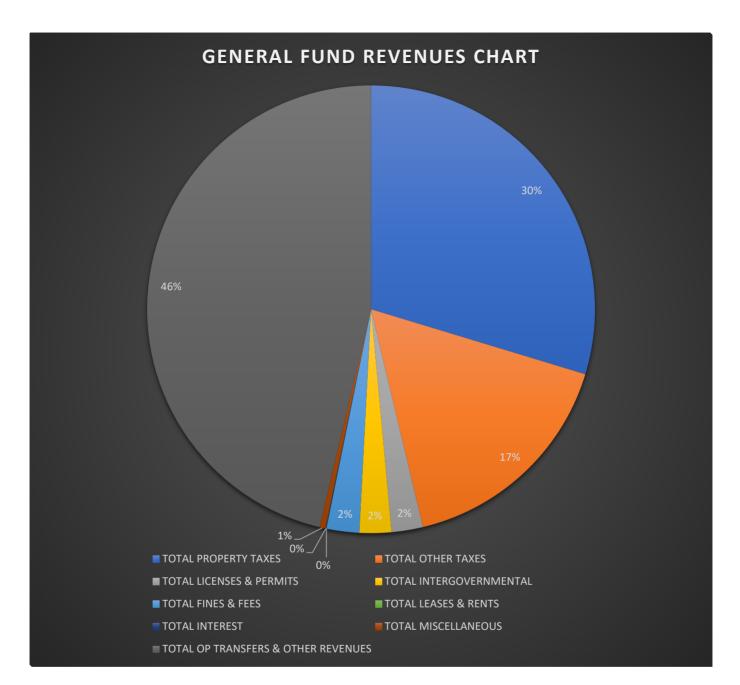


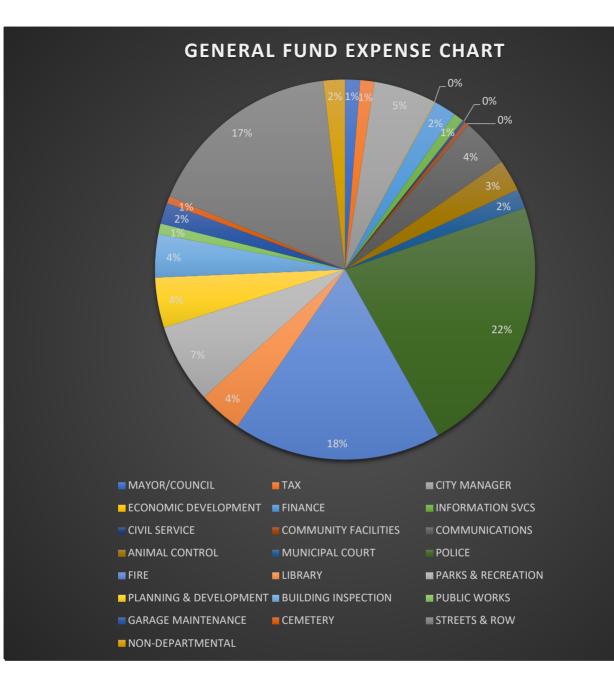
- GENERAL FUND
- DEBT SERVICE FUND
- ELECTRIC FUND
- WATER FUND
- WASTEWATER FUND
- SOLID WASTE FUND
- EMS FUND
- AIRPORT FUND
- LOCKHART ECO DEV FUND

GENERAL FUND SUMMARY

100 - GENERAL FUND GENERAL FUND SUMMARY

				2022-23	2022-23	2022-23
	2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
	ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
REVENUES	10,104,475	12,550,366	0	16,206,700	0	0
EXPENSES						
MAYOR/COUNCIL	240,919	353,673	0	206,541	0	0
ТАХ	121,939	158,769	0	192,700	0	0
CITY MANAGER	386,637	523,405	0	857,553	0	0
ECONOMIC DEVELOPMENT	18,981	34,545	0	11,500	0	0
FINANCE	284,636	309,593	0	312,747	0	0
INFORMATION SVCS	108,791	137,000	0	140,600	0	0
CIVIL SERVICE	39,939	38,318	0	39,180	0	0
COMMUNITY FACILITIES	11,396	17,960	0	60,960	0	0
COMMUNICATIONS	568,374	666,124	0	670,856	0	0
ANIMAL CONTROL	324,449	413,060	0	438,653	0	0
MUNICIPAL COURT	230,768	275,562	0	265,270	0	0
POLICE	2,762,050	3,284,076	0	3,578,959	0	0
FIRE	1,092,609	1,624,303	0	2,873,800	0	0
LIBRARY	542,554	573,882	0	599,396	0	0
PARKS & RECREATION	393,341	604,740	0	1,096,132	0	0
PLANNING & DEVELOPMENT	362,430	501,927	0	691,168	0	0
BUILDING INSPECTION	255,620	482,310	0	593,812	0	0
PUBLIC WORKS	162,789	140,439	0	145,730	0	0
GARAGE MAINTENANCE	190,374	281,160	0	291,758	0	0
CEMETERY	86,906	77,500	0	96,034	0	0
STREETS & ROW	1,153,925	1,305,261	0	2,733,478	0	0
NON-DEPARTMENTAL	190,153	740,400	0	296,300	0	0
TOTAL - EXPENSES	9,529,580	12,544,007	0	16,193,127	0	0
TOTAL - GENERAL FUND	574,895	6,359	0	13,573	0	0





GENERAL FUND REVENUES

100-GENERAL FUND REVENUES

		REVE	NUES				
REVENUES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
PROPERTY TA	XES						
100-4100-00	CURRENT PROPERTY TAXES	4,431,693	4,826,565		4,720,300		
100-4102-00	DELINQUENT PROPERTY TAXES	97,638	61,000		61,000		
100-4104-00	PENALTY & INT ON PROP TAXES	51,054	30,000		30,000		
TOTAL PROPE	RTY TAXES	4,580,385	4,917,565	0	4,811,300	0	0
OTHER TAXES							
100-4150-00	SALES TAXES	1,604,250	2,068,800		2,310,850		
100-4152-00	FRANCHISE TAXES	335,952	305,000		345,000		
100-4160-00	MIXED BEVERAGE TAXES	34,957	16,500		24,600		
100-4165-00	PILOT-HOUSING AUTHORITY	8,872	8,000		8,000		
TOTAL OTHER	TAXES	1,984,031	2,398,300	0	2,688,450	0	0
LICENSES & PE	RMITS						
100-4202-00	CONTRACTOR'S LICENSES	9,925	10,500		15,000		
100-4203-00	ENGINEERING PLAN REVIEW FEE	52,961	40,000		80,000		
100-4220-00	BUILDING PERMITS	183,783	200,000		200,000		
100-4222-00	ELECTRICAL PERMITS	8,485	7,500		8,500		
100-4224-00	PLUMBING PERMITS	7,555	5,500		7,500		
100-4226-00	HVAC PERMITS	7,055	500		6,500		
100-4229-00	ZONING PERMIT FEES	24,468	18,000		30,000		
100-4230-00	FOOD & BEVERAGE PERMITS	5,700	7,500		15,000		
100-4233-00 100-4234-00	FIRE REVIEW FEES MISCELLANEOUS PERMITS	0 763	2,500 1,500		2,500 1,500		
TOTAL LICENS	ES & PERMITS	300,695	293,500	0	366,500	0	0
INTERGOVERN	MENTAL						
100-4300-00	COUNTY-ANIMAL CONTROL	160,472	218,090		218,090		
100-4310-00	LISD-SCHOOL RESOURCE OFFICER	111,380	139,500		139,500		
100-4319-00	DONATIONS - SUMMER FAN PROG.	1,100	500		1,000		
100-4350-00	CAPCOG GRANTS	1,000	1,000		0		
100-4385-00	TX DIV OF EMERG MGT	0	450,979		2,000		
100-4390-00	OTH INTERGOVERNMENTAL REV	17,869	2,000		10,000		
100-4391-00 100-4392-00	OTHER GRANTS LCRA STEPS GRANT	1,540 1,000	25,000 2,000		500 2,000		
100 4352 00			2,000		2,000		
TOTAL INTERG	OVERNMENTAL	294,361	839,069	0	373,090	0	0
FINES & FEES							
100-4420-00	MUNICIPAL COURT FINES	227,341	235,000		240,000		
100-4422-00	MUNI COURT WARRANT FEES	25,599	22,000		26,000		
100-4424-00	MUNI COURT TIME PAYMENT FEES	615	3,500		500		
100-4430-00	LAW ENFORCE SECURITY SVC FEES	32,000	15,000		25,000		
100-4440-00	PARK & REC FACILITY FEES	5,970	7,000		15,000		
100-4442-00	POOL ADMISSIONS	9,630	8,000		10,000		

TOTAL REVENUES		11,273,096					
TOTAL OP TRA	ANSFERS & OTHER REVENUES	3,413,811	3,657,832	0	7,503,960	0	0
100-4965-00	TRNSF IN-OVERHEAD COSTS	22,163	24,694		26,260		
100-4945-00	TRNSF FR DRAINAGE FUND	116,250	155,000		150,000		
100-4935-00	TRNSF FR LEDC FUND	52,898	55,000		63,969		
100-4930-00	TRNSF FR TRANSPORTATION FUND	400,000	400,000		400,000		
100-4920-00	TRNSF FR SOLID WASTE FUND	235,365	318,374		320,000		
100-4917-00	TRNSF FR MISC SPECIAL REVENUE	0	15,000		0		
100-4915-00		476,673	379,757		752,586		
100-4913-00	TRNSF FR RADIO MAINT FUND	63,003	0		0		
100-4910-00	TRNSF FR WATER FUND	170,100	300,896		290,590		
		1,877,359	2,009,111		2,300,555		
100-4904-00	TRNSF FR SERIES 2022 TAX NOTE TRNSF FR ELECTRIC FUND						
100-4902-00	TRNSF FR CARES/ARPA FOND TRNSF FR SERIES 2022 TAX NOTE	0	0		2,300,000		
100-4902-00	TRNSF FR CARES/ARPA FUND	0	0		900,000		
OP TRANSFER	S & OTHER REVENUES						
TOTAL MISCE	LLANEOUS	314,961	75,300	0	69,100	0	0
100-4890-00		332	7,500		2,000		
100-4840-00	OTHER MISC REVENUE	38,108 222	35,000		35,000		
100-4819-00	DONATIONS-OTHER LOT CLEARING REVENUE	0	1,500		500		
100-4813-00	DONATIONS-FOLICE	250	100		200		
100-4812-00	DONATIONS-POLICE	700	100		200		
100-4812-00	DONATIONS-LIBRARY	175	1,500		200		
100-4809-00	EXPENDITURE REIMBURSEMENT	25,564	1,500		1,500		
100-4808-00	INSURANCE REIMBURSEMENT	245,052	4,500		4,500		
100-4807-00	SALE OF LAND	249,832	0		0		
100-4806-00	SALE OF FIXED ASSETS	0	25,000		25,000		
MISCELLANEC	DUS						
TOTAL INTERE	ST	11,947	11,000	0	11,000	0	0
100-4710-00	INTEREST EARNINGS	11,947	11,000		11,000		
INTEREST							
TOTAL LEASES & RENTS		2,200	2,200	0	2,200	0	0
100-4601-00	LEASE INCOME	2,200	2,200		2,200		
LEASES & REN		2 202	2 200		2 200		
TOTAL FINES &	Q FELJ	370,705	355,600	0	381,100	0	0
		270 705	255 600	0	281 100	0	0
100-4499-00	OTHER FEES	1,814	4,500		2,000		
100-4483-00	INTERNMENT FEES	5,078	4,000		4,000		
100-4482-00	CREDIT CARD FEES FR CUST	5,050	5,000		5,000		
100-4481-00	NSF CHECK FEES	3,350	3,500		3,500		
100-4480-00	CEMETERY LOT SALES	27,800	15,000		15,000		
100-4472-00	ANIMAL LICENSE FEES	7,370	6,000		8,000		
100-4470-00	ANIMAL ADOPTION FEES	1,573	3,500		3,500		
100-4455-00	POLE RENTAL FEES	11,092	11,100		11,100		
100-4450-00	LIBRARY SERVICES & FEES	6,423	12,500		12,500		

MAYOR & COUNCIL

100-GENERAL FUND GENERAL ADMINISTRATION MAYOR/COUNCIL

					2022.22	2022.22	2022.22	
EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET	
PERSONNEL SERV	ICES							
100-5101-102-00	SALARIES - ADMINISTRATIVE	21,000	21,000		21,000			
100-5101-120-00	FICA/MEDICARE	2,188	2,188		2,188			
100-5101-132-00	WORKER'S COMP	43	61		52			
100-5101-150-00	CAR ALLOWANCE	4,000	4,000		4,000			
100-5101-152-00	BUSINESS EXPENSE ALLOWANCE	3,600	3,600		3,600			
TOTAL PERSONNEL SERVICES		30,831	30,849	0	30,840	0	0	
CONTRACTS & SEF	RVICES							
100-5101-204-00	LEGAL- REDISTRICTING	0	30,000		0			
100-5101-207-00	PRINTING, MKTG & PUBLIC REL	20,067	39,850		16,050			
100-5101-214-00	RENTS & LEASES	48,744	0		500			
100-5101-226-00	RADIO & COMMUNICATIONS	1,283	1,300		1,300			
100-5101-240-00	POSTAGE & SHIPPING	109	250		250			
100-5101-299-00	OTHER CONTRACTS & SERVICES	1,661	13,640		13,755			
100-5101-299-11	COMPREHENSIVE PLAN	0	20,000		0			
100-5101-299-12	COMPENSATION STUDY	0	0		0			
TOTAL CONTRACTS & SERVICES		71,864	105,040	0	31,855	0	0	
MATERIALS & SUP	PPLIES							
100-5101-302-00	OFFICE	1,082	1,400		100			
100-5101-320-00	FOOD & BEVERAGE	1,112	1,500		2,000			
100-5101-328-00	JANITORIAL	102	0		0			
100-5101-334-00	OFFICE FURNITURE	796	0		0			
100-5101-399-00	OTHER SUPPLIES	36	0		0			
TOTAL MATERIALS	S & SUPPLIES	3,129	2,900	0	2,100	0	0	
MAINTENANCE &	REPAIRS							
100-5101-410-00	BUILDINGS & STRUCTURES	1,015	3,000		7,000			
100-5101-410-01	BUILDINGS & STRUCTURES	578	5,000		30,000			
TOTAL MAINTENANCE & REPAIRS		1,593	8,000	0	37,000	0	0	
STAFF DEV & TRAI	NING							
100-5101-502-00	DUES & SUBSCRIPTIONS	5,739	5,200		5,600			
100-5101-502-22	DUES & SUBSCRIPTIONS - DIST 2	0	0		0			
100-5101-502-25	DUES & SUBSCRIPTIONS - LARGE 1	0	0		0			

TOTAL MAYOR/COUNCIL		211,329	353,673	0	206,541	0	0
TOTAL MISCELLAN	IEOUS	98,738	184,984	0	78,676	0	0
100-5101-795-01	DOWNTOWN PROMO-WAYFINDING	33	100,000		0		
100-5101-795-00	DOWNTOWN PROMOTIONS	0	1,000		0		
100-5101-725-00	CONTR-CAPCOG-AIR QUALITY PROG	766	1,600		1,635		
100-5101-724-00	CONTR-LOCKHART GRAND PRIX	26,500	26,000		0		
100-5101-718-00	CONTR-CLD CNT CHRISTIAN MINSTRY	4,173	4,382		6,587		
100-5101-717-00	CONTR-CASA OF CENTRAL TEX	4,173	4,382		4,517		
100-5101-716-00	CONTR-SR CITIZENS CENTER	4,126	4,332		4,462		
100-5101-714-00	CONTR-CCA MEALS ON WHEELS	7,601	7,982		8,221		
100-5101-713-00	CONTR-HCC ALCOHOL & DRUG	2,803	2,943		2,000		
100-5101-712-00	CONTR-HAYS CLDWELL WOMEN	4,859	5,102		5,255		
100-5101-711-00	CONTR-CARTS	6,916	7,261		6,000		
100-5101-703-00	ELECTION EXPENSES	36,789	20,000		40,000		
MISCELLANEOUS							
TOTAL STAFF DEV & TRAINING		5,174	21,900	0	26,070	0	0
100-5101-508-26	MTGS/SEMS/CONFS - LARGE 2	-320	0		0		
100-5101-508-25	MTGS/SEMS/CONFS - LARGE 1	360	0		0		
100-5101-508-24	MTGS/SEMS/CONFS - DIST 4	-320	0		0		
100-5101-508-23	MTGS/SEMS/CONFS - DIST 3	-175	0		0		
100-5101-508-22	MTGS/SEMS/CONFS - DIST 2	-230	0		0		
100-5101-508-21	MTGS/SEMS/CONFS - DIST 1	220	0		0		
100-5101-508-20	MTGS/SEMS/CONFS - MAYOR	-100	0		0		
100-5101-502-25	MTGS/SEMS.CONFS	0	16,700		20,470		

TAX

100-GENERAL FUND GENERAL ADMINISTRATION

ΤΑΧ

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
CONTRACTS & SERVICES 100-5103-202-00 ADMINISTRATION & OPERATION	136,991	158,769	0	192,700	0	0
TOTAL CONTRACTS & SERVICES	136,991	158,769	0	192,700	0	0
ΤΟΤΑΙ ΤΑΧ	136,991	158,769	0	192,700	0	0

CITY MANAGER

100-GENERAL FUND GENERAL ADMINISTRATION CITY MANAGER

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVI	CES						
100-5105-102-00	SALARIES - ADMINISTRATIVE	178,031	177,254		302,637		
100-5105-105-00	SALARIES - PROFESSIONAL	71,126	82,936		82,982		
100-5105-106-00	WAGES - CLERICAL	8,088	33,935		64,136		
100-5105-110-00	WAGES - PART TIME	0	16,968		16,474		
100-5105-112-00	OVERTIME	41					
100-5105-116-00	LONGEVITY	5,228	5,521		6,044		
100-5105-120-00	FICA/MEDICARE	18,849	24,631		36,802		
100-5105-122-00	RETIREMENT	37,218	39,923		60,519		
100-5105-130-00	EMPLOYEE HEALTH INSURANCE	27,454	30,490		49,624		
100-5105-132-00	WORKER'S COMP	509	708		900		
100-5105-150-00	CAR ALLOWANCE	8,620	8,000		8,800		
100-5105-155-00	PAYROLL CONTINGENCY	0	0		14,865		
TOTAL PERSONNEL SERVICES		355,165	420,366	0	643,783	0	0

CITY MANAGER DEPARTMENT	Full-time	Part-time	Active	Vacant	Budgeted
City Manager	Х		1		Х
Assistant City Manager	Х			1	Х
City Secretary	Х		1		Х
Human Resource Director	Х		1		Х
Administrative Assistant	Х			1	Х
Receptionist	Х		1		Х
Records Mgmt Clerk		Х		1	Х
Public Information Officer	Х		1		Х

CONTRACTS & SER	VICES
100-5105-204-00	LEGAL

CONTRACTS & SER	VICLU				
100-5105-204-00	LEGAL	38	250	400	
100-5105-206-00	INSURANCE	400	400	400	
100-5105-207-00	PRINTING, MKTG & PUBLIC REL	11,541	21,500	21,550	
100-5105-208-00	GROUNDS & LANDSCAPING	0	0	1,000	
100-5105-214-00	RENTS & LEASES	4,022	3,400	104,650	
100-5105-218-00	COMPUTER EQUIP & SOFTWARE	11,781	12,430	9,800	
100-5105-222-00	SAFETY & REGULATORY	142	200	100	
100-5105-226-00	RADIO & COMMUNICATIONS	18,318	18,200	30,300	
100-5105-228-00	JANITORIAL	1,382	16,219	2,800	
100-5105-240-00	POSTAGE & SHIPPING	771	1,500	600	
100-5105-299-00	OTHER CONTRACTS & SERVICES	6,337	3,300	2,020	

TOTAL CONTRACT	S & SERVICES	54,731	77,399	0	173,620	0	0
MATERIALS & SUF	PPLIES						
100-5105-302-00	OFFICE	3,103	6,000		6,150		
100-5105-304-00	COMPUTER EQUIP & SUPPLIES	21	0		1,550		
100-5105-310-00	BUILDINGS & STRUCTURES	0	0		1,000		
100-5105-320-00	FOOD & BEVERAGE	283	500		500		
100-5105-324-00	CHEMICAL & MEDICAL	0	0		100		
100-5105-328-00	JANITORIAL	1,393	1,500		1,800		
100-5105-334-00	OFFICE FURNITURE	0	0		0		
100-5105-399-00	OTHER SUPPLIES	1,664	2,000		1,000		
TOTAL MATERIALS	S & SUPPLIES	6,464	10,000	0	12,100	0	0
MAINTENANCE &	REPAIRS						
100-5105-408-00	GROUNDS & LANDSCAPING	0	0		150		
100-5105-410-00	BUILDINGS & STRUCTURES	11,836	2,000		2,000		
100-5105-499-00	OTHER MAINTENANCE & REPAIRS	0	0		0		
TOTAL MAINTENA	ANCE & REPAIRS	11,836	2,000	0	2,150	0	0
STAFF DEV & TRA	INING						
100-5105-502-00	DUES & SUBSCRIPTIONS	6,170	6,440		14,400		
100-5105-508-00	MTGS-SEMINARS-CONFERENCES	2,349	2,700		5,500		
TOTAL STAFF DEV	& TRAINING	8,519	9,140	0	19,900	0	0
MISCELLANEOUS							
100-5105-710-00	EMPLOYEE AWARDS	4,486	4,500		6,000		
TOTAL MISCELLAN	- IEOUS	4,486	4,500	0	6,000	0	0
CAPITAL OUTLAY							
100-5105-904-00	COMPUTER EQUIP & SOFTWARE	0	0		0		
TOTAL CAPITAL O	UTLAY	0	0	0	0	0	0
TOTAL CITY MANA	AGER	441,200	523,405	0	857,553	0	0
	=						

ECONOMIC DEVELOPMENT

100-GENERAL FUND GENERAL ADMINISTRATION ECONOMIC DEVELOPMENT

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
MISCELLANEOUS							
100-5107-704-01	380 - PURE CASTINGS	5,647	10,610	0	0		
100-5107-704-02	380 - FASHION GLASS	15,010	1,475	0	1,500		
100-5107-704-03	380 - CHUNILAL INC - SCHLOTSKY'S	0	500	0	0		
100-5107-704-04	380 - HILL COUNTRY FOODWORKS	0	4,590	0	0		
100-5107-707-05	308 - VISIONARY FIBER TECH	13,046	17,370	0	10,000		
TOTAL MISCELLAN	IEOUS	33,702	34,545	0	11,500	0	0
TOTAL ECONOMIC	33,702	34,545	0	11,500	0	0	

FINANCE DEPT.

100-GENERAL FUND GENERAL ADMINISTRATION FINANCE

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
		ACIOAL	DODGET	LUTINATE	DODGET		DODGET
PERSONNEL SERVI	CES						
100-5108-102-00	SALARIES - ADMINISTRATIVE	53,764	53,545		53,544		
100-5108-104-00	SALARIES - SUPERVISORY	43,085	42,923		43,103		
100-5108-105-00	SALARIES - PROFESSIONAL	26,925	26,816		26,817		
100-5108-106-00	WAGES - CLERICAL	50,099	50,141		50,141		
100-5108-112-00	OVERTIME	629	0				
100-5108-116-00	LONGEVITY	6,361	6,690		7,018		
100-5108-120-00	FICA/MEDICARE	13,480	14,128		13,818		
100-5108-122-00	RETIREMENT	24,890	23,528		22,722		
100-5108-130-00	EMPLOYEE HEALTH INSURANCE	25,704	22,807		23,691		
100-5108-132-00	WORKER'S COMP	311	406		338		
100-5108-150-00	CAR ALLOWANCE	0	0		0		
100-5108-155-00	PAYROLL CONTINGENCY	0	7,919		8,395		
TOTAL PERSONNEL SERVICES		245,248	248,903	0	249,587	0	0

FINANCE DEPARTMENT	Full-time	Part-time	Active	Vacant	Budgeted
Finance Director	Х		1		Х
Controller	Х		1		Х
Staff Accountant	Х		1		Х
Personnel Specialist	Х		1		Х
Accounts Payable Clerk	Х		1		Х

CONTRACTS &	SERVICES
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100-5108-202-00	ADMINISTRATION & OPERATIONS	35	40		40		
100-5108-207-00	PRINTING, MKTG & PUBLIC REL	0	50		50		
100-5108-212-00	FINANCIAL & ACCOUNTING	15,630	16,350		16,500		
100-5108-214-00	RENTS & LEASES	874	1,200		1,100		
100-5108-218-00	COMPUTER EQUIP & SOFTWARE	22,272	26,000		28,000		
100-5108-226-00	RADIO & COMMUNICATIONS	3,721	2,800		3,000		
100-5108-240-00	POSTAGE & SHIPPING	1,723	1,850		1,850		
100-5108-299-00	OTHER CONTRACTS & SERVICE	701	0		100		
TOTAL CONTRACT	S & SERVICES	44,955	48,290	0	50,640	0	0
MATERIALS & SUP	PLIES						
100-5108-302-00	OFFICE	4,197	5,000		5,000		
100-5108-304-00	COMPUTER EQUIP & SOFTWARE	584	1,000		1,000		

100-5108-330-00	UNIFORMS	222	300		300		
TOTAL MATERIAL	S & SUPPLIES	5,004	6,300	0	6,300	0	0
STAFF DEV & TRA	NING						
100-5108-502-00	DUES & SUBSCRIPTIONS	485	700		700		
100-5108-504-00	EDUCATION/TRAINING MATERIAL	120	0		120		
100-5108-506-00	CERTIFICATION & LICENSING	0	400		400		
100-5108-508-00	MTGS-SEMINARS-CONFERENCES	1,405	3,000		3,000		
100-5108-510-00	TRANSPORTATION & LODGING	267	2,000		2,000		
TOTAL STAFF DEV	& TRAINING	2,277	6,100	0	6,220	0	0
TOTAL FINANCE	-	297,484	309,593	0	312,747	0	0

INFORMATION SERVICES

100-GENERAL FUND GENERAL ADMINISTRATION INFORMATION SYSTEMS

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
CONTRACTS & SER							
100-5109-218-00	COMPUTER EQUIP & SOFTWARE	0	500		0		
		÷			Ŧ		
100-5109-226-00	RADIO & COMMUNICATIONS	10,212	10,500		10,500		
100-5109-299-00	OTHER CONTRACTS & SERVICES	94,186	98,000		100,100		
TOTAL CONTRACT	S & SERVICES	104,398	109,000	0	110,600	0	0
MATERIALS & SUP	PLIES						
100-5109-302-00	OFFICE	0	0		0		
100-5109-304-00	COMPUTER EQUIP & SOFTWARE	5,442	22,000		20,000		
TOTAL MATERIALS	S & SUPPLIES	5,442	22,000	0	20,000	0	0
CAPITAL OUTLAY							
100-5109-904-00	COMPUTER EQUIP & SOFTWARE	34,436	6,000		10,000		
TOTAL CAPITAL OUTLAY		34,436	6,000	0	10,000	0	0
TOTAL INFORMAT	144,276	137,000	0	140,600	0	0	

CIVIL SERVICE

100-GENERAL FUND GENERAL ADMINISTRATION CIVIL SERVICE

		2020-21	2021-22	2021-22	2022-23 PROPOSED	2022-23 REVISIONS	2022-23 ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVI	CES						
100-5110-105-00	SALARIES - PROFESSIONAL	15,896	15,839		15,873		
100-5110-116-00	LONGEVITY	634	673		712		
100-5110-120-00	FICA/MEDICARE	1,266	1,263		1,269		
100-5110-122-00	RETIREMENT	2,274	2,124		2,086		
100-5110-130-00	EMPLOYEE HEALTH INSURANCE	2,265	2,023		2,081		
100-5110-132-00	WORKER'S COMP	31	36		31		
100-5110-155-00	PAYROLL CONTINGENCY	0	0		768		
TOTAL PERSONNE	LSERVICES	22,367	21,958	0	22,820	0	0
CONTRACTS & SER	VICES						
100-5110-214-00	RENTS & LEASES	238	350		350		
100-5110-240-00	POSTAGE & SHIPPING	56	400		400		
TOTAL CONTRACT	S & SERVICES	294	750	0	750	0	0
MATERIALS & SUP	PLIES						
100-5110-302-00	OFFICE	257	450		450		
100-5110-399-00	OTHER SUPPLIES	5,586	7,100		7,100		
TOTAL MATERIALS	& SUPPLIES	5,843	7,550	0	7,550	0	0
STAFF DEV & TRAI	NING						
100-5110-502-00	DUES & SUBSCRIPTIONS	75	295		295		
100-5110-508-00	MTGS-SEMINARS-CONFERENCES	1,071	7,765		7,765		
TOTAL STAFF DEV	& TRAINING	1,146	8,060	0	8,060	0	0
TOTAL CIVIL SERVI	CE	29,650	38,318	0	39,180	0	0

COMMUNITY FACILITIES

100-GENERAL FUND HEALTH COMMUNITY FACILITY

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
CONTRACTS & SERVIC	CES						
100-5211-210-00 B	UILDINGS & STRUCTURES	740	1,900		1,900		
100-5211-226-00 R/	ADIO & COMMUNICATIONS	16,760	9,000		2,000		
100-5211-299-00 O	THER CONTRACTS & SERVICES	606	960		960		
TOTAL CONTRACTS &	SERVICES	18,106	11,860	0	4,860	0	0
MATERIALS & SUPPLI	ES						
100-5211-310-00 B	UILDINGS & STRUCTURES	1,468	2,000		2,000		
100-5211-399-00 O	THER SUPPLIES	0	800		800		
TOTAL MATERIALS &	SUPPLIES	1,468	2,800	0	2,800	0	0
MAINTENANCE & REP	PAIRS						
100-5211-410-00 B	UILDINGS & STRUCTURES	623	2,500		2,500		
100-5211-499-00 O	THER MAINTENANCE & REPAIRS	342	800		800		
TOTAL MAINTENANCI	E & REPAIRS	965	3,300	0	3,300	0	0
CAPITAL OUTLAY							
100-5211-911-00 C	ONSTR/PROJECT IMPROVEMENT	0	0		50,000		
		0	0	0	50,000	0	0
TOTAL COMMUNITY	FACILITY	20,539	17,960	0	60,960	0	0

COMMUNICATIONS

100-GENERAL FUND PUBLIC SAFETY COMMUNICATIONS

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVI	CES						
100-5314-104-00	SALARIES - SUPERVISORY	65,364	90,496		90,438		
100-5314-108-00	WAGES - LABOR	267,018	302,100		300,751		
100-5314-112-00	OVERTIME	55,206	41,200		40,000		
100-5314-114-00	CERTIFICATION PAY	10,344	13,800		13,800		
100-5314-116-00	LONGEVITY	5,398	6,284		7,431		
100-5314-118-00	INCENTIVE PAY	647	0		0		
100-5314-120-00	FICA/MEDICARE	30,178	34,722		34,610		
100-5314-122-00	RETIREMENT	55,043	58,153		56,914		
100-5314-130-00	EMPLOYEE HEALTH INSURANCE	74,220	79,505		82,117		
100-5314-132-00	WORKER'S COMP	781	998		846		
100-5314-155-00	PAYROLL CONTINGENCY	0	0		20,849		
TOTAL PERSONNE	L SERVICES	564,198	627,258	0	647,756	0	0

COMMUNICATIONS	Full-time	Part-time	Active	Vacant	Budgeted
Lead Telecommunicator	Х		2		Х
Telecommunicator/Dispatch	Х		7	1	Х

CONTRACTS & SERVICES

TOTAL MATERIAL	S & SUPPLIES	5,060	22,500	0	9,700	0	0
100-5314-399-00	OTHER SUPPLIES	0	1,000		1,000		
100-5314-334-00	OFFICE FURNITURE	0	1,000		1,000		
100-5314-332-00	MINOR TOOLS & EQUIPMENT	0	0		0		
100-5314-330-00	UNIFORMS & APPAREL	0	800		800		
100-5314-328-00	JANITORIAL	216			0		
100-5314-304-00	COMPUTER EQUIP & SOFTWARE	3,129	17,800		4,800		
100-5314-302-00	OFFICE	1,715	1,900		2,100		
MATERIALS & SUI	PPLIES						
TOTAL CONTRACT	TS & SERVICES	7,102	10,666	0	5,600	0	0
100-5314-226-00	RADIO & COMMUNICATIONS	5,642	10,066		5,000		
100-5314-224-00	CHEMICAL & MEDICAL	1,460	600		600		
contracts & set	(VICE)						

MAINTENANCE &	REPAIRS						
100-5314-402-00	OFFICE EQUIPMENT	29	200		200		
100-5314-426-00	RADIO & COMMUNICATIONS	0	200		200		
100-5314-499-00	OTHER MAINTENANCE & REPAIRS	1,733	3,000		3,000		
TOTAL MAINTENA	NCE & REPAIRS	1,763	3,400	0	3,400	0	0
STAFF DEV & TRAI	NING						
100-5314-502-00	DUES & SUBSCRIPTIONS	110			800		
100-5314-506-00	CERTIFICATION & LICENSING	151	1,000		2,000		
100-5314-508-00	MTGS-SEMINARS-CONFERENCES	640	500		800		
100-5314-510-00	TRANSPORTATION & LODGING	1,115	800		800		
TOTAL STAFF DEV	& TRAINING	2,017	2,300	0	4,400	0	0
TOTAL COMMUNI	CATIONS	580,139	666,124	0	670,856	0	0

ANIMAL CONTROL

100-GENERAL FUND PUBLIC SAFETY ANIMAL CONTROL

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVI	CES						
100-5315-104-04	SALARIES - SUPERVISORY - ACO	40,735	41,969		41,970		
100-5315-106-00	WAGES - CLERICAL	0	26,566		25,792		
100-5315-108-00	WAGES - LABOR	66,486	116,270		118,400		
100-5315-108-04	WAGES - LABOR - ACO	42,243					
100-5315-110-00	WAGES - PART TIME	48,705	25,602		25,602		
100-5315-112-00	OVERTIME	1,588	618		3,082		
100-5315-116-00	LONGEVITY	3,351	3,997		4,353		
100-5315-120-00	FICA/MEDICARE	15,641	16,449		16,579		
100-5315-122-00	RETIREMENT	28,305	27,394		27,263		
100-5315-130-00	EMPLOYEE HEALTH INSURANCE	50,418	47,249		49,046		
100-5315-132-00	WORKER'S COMP	4,973	7,204		6,177		
100-5315-155-00	PAYROLL CONTINGENCY	0	0		10,348		
TOTAL PERSONNE	L SERVICES	302,445	313,318	0	328,612	0	0

ANIMAL CONTROL	Full-time	Part-time	Active	Vacant	Budgeted
Animal Control Officer	Х		1		Х
Animal Shelter, Supervisor	Х		1		Х
Animal Shelter, Admin Asst	Х			1	Х
Animal Shelter Attendant/ACO	Х		3		Х
Animal Shelter, Attendant		Х	2		Х

CONTRACTS & SERVICES

TOTAL CONTRA	CT & SERVICES	53,210	43,316	0 59,541	0	0
100-5315-299-00	OTHER CONTRACTS & SERVICES	28,118	20,000	20,000		
100-5315-280-00	PROFESSIONAL SERVICES-VET	0	0	10,000		
100-5315-240-00	POSTAGE & SHIPPING	311	500	500		
100-5315-226-04	RADIO & COMMUNICATIONS-ACO	637	570	570		
100-5315-226-00	RADIO & COMMUNICATIONS	8,252	5,000	10,200		
100-5315-224-00	CHEMICAL & MEDICAL	11,662	7,500	8,500		
100-5315-222-00	SAFETY & REGULATORY	395	500	500		
100-5315-220-00) FOOD & BEVERAGE	1,754	1,200	1,200		
100-5315-218-00	COMPUTER EQUIP & SOFTWARE	0	500	500		
100-5315-216-00	MAINTENANCE & REPAIRS	1,036	0	0		
100-5315-214-00	D RENTS & LEASES	1	7,296	6,371		
100-5315-208-00) GROUNDS & LANDSCAPING	0	0	0		
100-5315-207-00	PRINTING, MKTG & PUBLIC REL	45	250	1,200		
100-5315-202-00) LEGAL	1,000	0	0		

MATERIALS & SUP	PLIES						
100-5315-302-00	OFFICE	1,708	1,000		1,500		
100-5315-303-00	ANIMAL FOOD	281	3,000		3,000		
100-5315-304-00	COMPUTER EQUIP & SOFTWARE	0	0		1,500		
100-5315-306-00	MOTOR VEHICLES	49	254		500		
100-5315-306-04	MOTOR VEHICLES-ACO	0	400		600		
100-5315-308-00	GROUNDS & LANDSCAPING	112	550		750		
100-5315-310-00	BUILDINGS & STRUCTURES	215	840		1,400		
100-5315-312-00	MACHINERY & EQUIPMENT	640	2,000		2,000		
100-5315-322-00	SAFETY & REGULATORY	0	0		500		
100-5315-324-00	CHEMICAL & MEDICAL	26,827	16,600		17,000		
100-5315-326-00	RADIO & COMMUNICATIONS	0	310		500		
100-5315-328-00	JANITORIAL	8,463	5,500		5,500		
100-5315-330-00	UNIFORMS & APPAREL	0	1,022		1,500		
100-5315-332-00	MINOR TOOLS & EQUIPMENT	55	300		500		
100-5315-334-00	OFFICE FURNITURE	900	0		1,000		
100-5315-335-00	GAS	0	2,500		2,500		
100-5315-337-00	TIRES-TUBES-BATTERIES	546	1,000		1,000		
	-						
TOTAL MATERIALS	S & SUPPLIES	39,798	35,276	0	41,250	0	0
MAINTENANCE &	REPAIRS						
100-5315-406-00	MOTOR VEHICLES	1,041	100		500		
100-5315-410-00	BUILDINGS & STRUCTURES	6,930	2,000		2,500		
100-5315-412-00	MACHINERY & EQUIPMENT	58	600		600		
TOTAL MAINTENA	NCE & REPAIRS	8,029	2,700	0	3,600	0	0
STAFF DEV & TRAI	NING						
100-5315-502-00	DUES & SUBSCRIPTIONS	0	0		200		
100-5315-504-00	EDUCATION/TRAINING MATERIAL	0	0		1,000		
100-5315-506-00	CERTIFICATION & LICENSING	174	1,000		2,000		
100-5315-508-00	MTGS-SEMINARS-CONFERENCES	1,399	900		900		
100-5315-510-00	TRANSPORTATION & LODGING	213	1,550		1,550		
TOTAL STAFF DEV	& TRAINING	1,786	3,450	0	5,650	0	0
CAPITAL OUTLAY							
100-5315-910-00	BUILDING & STRUCTURES	0	15,000		0		
TOTAL CAPITAL OU	JTLAY	0	15,000	0	0	0	0
		405 6 66			422.555		
TOTAL ANIMAL CO	INTKOL =	405,268	413,060	0	438,653	0	0

MUNICIPAL COURT

100-GENERAL FUND PUBLIC SAFETY MUNICPAL COURT

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVI	CES						
100-5316-104-00	SALARIES - SUPERVISORY	51,693	51,516		52,862		
100-5316-105-00	SALARIES - PROFESSIONAL	35,006	32,400		32,400		
100-5316-106-00	WAGES - CLERICAL	59,346	70,120		68,903		
100-5316-110-00	WAGES - PART TIME	6,465	22,968		6,000		
100-5316-112-00	OVERTIME	244	618		600		
100-5316-114-00	CERTIFICATION PAY	598	720		720		
100-5316-116-00	LONGEVITY	5,460	5,928		4,342		
100-5316-120-00	FICA/MEDICARE	11,053	14,603		12,686		
100-5316-122-00	RETIREMENT	17,116	19,854		16,785		
100-5316-130-00	EMPLOYEE HEALTH INSURANCE	24,333	16,510		16,625		
100-5316-132-00	WORKER'S COMP	294	400		306		
100-5316-155-00	PAYROLL CONTINGENCY	0	0		5,916		
TOTAL PERSONNE	L SERVICES	211,608	235,637	0	218,145	0	0

MUNICIPAL COURT	Full-time	Part-time	Active	Vacant	Budgeted
Municipal Court Manager	Х		1		Х
Deputy Court Clerk	Х		1		Х
Juvenile Case/Deputy Court Mgr	Х		1		Х
Associate Judge		Х	1		Х
Municipal Court Judge		Х	1		Х

CONTRACTS & SERVICES

TOTAL CONTRACT	S & SERVICES	31,359	28,850	0 28,950	0	
100-5316-299-00	OTHER CONTRACTS & SERVICES	0	0	100		
100-5316-244-00	UTILITIES	4,182	5,000	5,000		
100-5316-240-00	POSTAGE & SHIPPING	1,717	2,000	2,000		
100-5316-226-00	RADIO & COMMUNICATIONS	2,672	4,000	4,000		
100-5316-222-00	SAFETY & REGULATORY	260	350	350		
100-5316-218-00	COMPUTER & SOFTWARE	0	200	2,400		
100-5316-216-00	MAINTENANCE & REPAIRS	751	800	600		
100-5316-214-00	RENTS & LEASES	1,295	1,500	1,500		
100-5316-212-00	FINANCIAL & ACCOUNTING	20,200	14,000	12,000		
100-5316-207-00	PRINTING, MKTG & PUBLIC RE	165	500	500		
100-5316-202-00	ADMINISTRATION & OPERATION	116	500	500		

MATERIALS & SUPPLIES

TOTAL MUNICIPA	COURT	276,684	275,562	0	265,270	0	0
TOTAL CAPITAL O	JTLAY	25,175	0	0	6,000	0	0
CAPITAL OUTLAY 100-5316-910-00	BUILDING & STRUCTURES	25,175	0		6,000		
TOTAL MISCELLAN	EOUS	4,976	4,000	0	4,000	0	0
MISCELLANEOUS 100-5316-740-00	CREDIT CARD FEES	4,976	4,000		4,000		
TOTAL STAFF DEV	& TRAINING	438	3,025	0	3,025	0	0
100-5316-510-00	TRANSPORTATION & LODGING	0	1,500		1,500		
100-5316-508-00	MTGS-SEMINARS-CONFERENCES	250	1,000		1,000		
100-5316-506-00	CERTIFICATION & LICENSING	0	225		225		
100-5316-502-00	DUES & SUBSCRIPTIONS	188	300		300		
STAFF DEV & TRAI	NING						
TOTAL MAINTENA	NCE & REPAIRS	32	200	0	200	0	0
100-5316-408-00	GROUNDS & LANDSCAPING	32	200		200		
MAINTENANCE &							
TOTAL MATERIALS	& SUPPLIES	3,096	3,850	0	4,950	0	0
100-5316-334-00	OFFICE FURNITURE	43	500		800		
100-5316-330-00	UNIFORMS & APPAREL	100	200		200		
100-5316-328-00	JANITORIAL	938	400		400		
100-5316-324-00	CHEMICAL & MEDICAL	0	0		200		
100-5316-320-00	FOOD & BEVERAGE	386	450		450		
100-5316-304-00	COMPUTER EQUIP & SOFTWARE	202	500		1,100		
100-5316-302-00	OFFICE	1,427	1,800		1,800		

POLICE DEPT.

100-GENERAL FUND PUBLIC SAFETY POLICE

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVI	CES						
100-5317-102-00	SALARIES - ADMINISTRATIVE	110,459	109,963		109,962		
100-5317-104-00	SALARIES - SUPERVISORY	657,003	617,075		668,157		
100-5317-106-00	WAGES - CLERICAL	89,043	137,191		129,072		
100-5317-108-00	WAGES - LABOR	943,654	1,156,564		1,120,275		
100-5317-112-00	OVERTIME	166,019	98,131		113,304		
100-5317-114-00	CERTIFICATION PAY	13,360	11,700		11,700		
100-5317-115-00	HIRING INCENTIVE	0	12,000		12,000		
100-5317-116-00	LONGEVITY	10,211	11,627		11,051		
100-5317-117-00	ASSIGNMENT PAY	12,054	15,300		15,300		
100-5317-118-00	INCENTIVE PAY	6,211	6,300		6,300		
100-5317-120-00	FICA/MEDICARE	151,014	172,575		168,080		
100-5317-122-00	RETIREMENT	274,509	283,326		276,397		
100-5317-130-00	EMPLOYEE HEALTH INSURANCE	232,196	262,482		266,369		
100-5317-132-00	WORKER'S COMP	31,667	45,513		42,114		
100-5317-155-00	PAYROLL CONTINGENCY	0	0		104,846		

TOTAL PERSONNEL SERVICES

2,697,400 2,939,747

0

0

0 3,054,927

POLICE DEPT	Full-time	Part-time	Active	Vacant	Budgeted
Police Chief	Х		1		Х
Administrative Coordinator	Х		1		Х
Captain	Х		1		Х
Lieutenant	Х		3		Х
Sergeant	Х		2	2	Х
Investigator	Х		2	1	Х
School Resource Officer	Х		2		Х
Police Officer	Х		11	3	Х
Warrant Baliff Officer	Х		1		Х
Victim Svcs Coordinator	Х		1		Х
Property Room Technician	Х		1		Х

TOTAL MAINTENA	NCE & REPAIRS	36,096	26,475	0	34,975	0	0
100-5317-499-00	OTHER MAINTENANCE & REPAIRS	268	0		0		
100-5317-432-00	MINOR TOOLS & EQUIPMENT	359	500		500		
100-5317-426-00		3,047	2,600		2,600		
100-5317-412-00		1,256	2,000		2,500		
100-5317-410-00	BUILDINGS & STRUCTURES	4,151	4,675		5,675		
100-5317-408-00	GROUNDS & LANDSCAPING	710	1,700		1,700		
100-5317-406-00	MOTOR VEHICLES	26,305	15,000		22,000		
MAINTENANCE &			45.655				
		50,741	112,233	Ū	100,410	Ū	U
TOTAL MATERIALS	& SUPPLIES	98,741	112,293	0	139,415	0	0
100-5317-399-00	OTHER SUPPLIES	921	3,000		3,000		
100-5317-337-00	TIRES - TUBES - BATTERIES	0	0		0		
100-5317-336-00	DIESEL	118	100		100		
100-5317-335-00	GAS	57,339	42,000		50,000		
100-5317-334-00	OFFICE FURNITURE	179	1,700		1,700		
100-5317-330-00	UNIFORMS & APPAREL	12,628	12,500		31,500		
100-5317-328-00	JANITORIAL	3,509	4,200		4,200		
100-5317-326-00	RADIO & COMMUNICATIONS	292	2,000		2,500		
100-5317-324-00	CHEMICAL & MEDICAL	2,845	7,358		4,500		
100-5317-312-00	MACHINERY & EQUIPMENT	3,544	10,000		7,000		
100-5317-306-00	MOTOR VEHICLES	1,085	4,100		10,500		
100-5317-305-00	GUNS & AMMUNITION	4,815	10,935		9,415		
100-5317-304-00	COMPUTER EQUIP & SOFTWARE	2,305	1,800		2,000		
100-5317-302-00	OFFICE	9,162	12,600		13,000		
MATERIALS & SUP	PLIES						
TOTAL CONTRACT	S & SERVICES	97,819	158,911	0	223,792	0	0
100-5317-299-00	OTHER CONTRACTS & SERVICES	0	0		0		
100-5317-244-00	UTILITIES	1,581	3,600		7,200		
100-5317-240-00	POSTAGE & SHIPPING	657	2,000		2,000		
100-5317-226-00	RADIO & COMMUNICATIONS	39,263	42,911		43,500		
100-5317-224-00	CHEMICAL & MEDICAL	2,701	1,600		2,000		
100-5317-218-00	COMPUTER EQUIP & SOFTWARE	11,625	12,700		64,892		
100-5317-216-00	MAINTENANCE & REPAIRS	1,984	1,500		1,500		
100-5317-214-00	RENTS & LEASES	21,128	65,000		72,500		
100-5317-207-00	PRINTING, MKTG & PUBLIC RE	1,515	4,400		5,000		
100-5317-206-00	INSURANCE	0	600		600		
100-5317-202-00	ADMINISTRATION & OPERATION	17,365	24,600		24,600		
CONTRACTS & SEF	VICES						

STAFF DEV & TRAI	NING						
100-5317-502-00	DUES & SUBSCRIPTIONS	610	3,600		3,600		
100-5317-504-00	EDUCATION/TRAINING MATERIA	4,674	7,000		8,000		
100-5317-506-00	CERTIFICATION & LICENSING	7,723	7,350		12,350		
100-5317-508-00	MTGS-SEMINARS-CONFERENCES	2,726	3,500		3,500		
100-5317-510-00	TRANSPORTATION & LODGING	6,231	10,200		8,000		
TOTAL STAFF DEV	& TRAINING	21,964	31,650	0	35,450	0	0
MISCELLANEOUS							
100-5317-740-00	SPECIAL INVESTIGATIONS	0	1,000		1,000		
100-5317-749-00	K-9 EXPENSE	3,475	4,400		4,400		
TOTAL MISCELLAN	EOUS	3,475	5,400	0	5,400	0	0
CAPITAL OUTLAY							
100-5317-906-00	MOTOR VEHICLES	0	0		85,000		
100-5317-910-00	BUILDINGS & STRUCTURES	0	0		0		
100-5317-912-00	MACHINERY & EQUIPMENT	0	9,600		0		
TOTAL CAPITAL OL	ITLAY	0	9,600	0	85,000	0	0
TOTAL POLICE		2,955,495	3,284,076	0	3,578,959	0	0

FIRE DEPT.

100-GENERAL FUND PUBLIC SAFETY FIRE

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVI	CES						
100-5318-102-00	SALARIES - ADMINISTRATIVE	162,394	161,795		165,974		
100-5318-104-00	SALARIES - SUPERVISORY	167,132	174,750		175,860		
100-5318-108-00	WAGES - LABOR	453,024	470,536		477,807		
100-5318-110-00	WAGES - PART TIME	27,327	28,368		27,368		
100-5318-111-00	PART TIME-VOLUNTEERS	2,320	1,000		1,000		
100-5318-112-00	OVERTIME	163,369	218,084		214,884		
100-5318-114-00	CERTIFICATION PAY	6,765	6,900		6,900		
100-5318-116-00	LONGEVITY	2,150	2,646		3,294		
100-5318-118-00	INCENTIVE PAY	2,263	600		600		
100-5318-120-00	FICA/MEDICARE	73,847	81,371		82,137		
100-5318-122-00	RETIREMENT	13,520	134,366		134,944		
100-5318-130-00	EMPLOYEE HEALTH INSURANCE	116,415	119,618		124,256		
100-5318-132-00	WORKER'S COMP	15,502	23,506		21,664		
100-5318-155-00	PAYROLL CONTINGENCY	0	0		52,406		
TOTAL PERSONNE	L SERVICES	1,206,027	1,423,540	0	1,489,094	0	0

FIRE DEPT **Full-time** Part-time Active Vacant Budgeted Fire Chief Х 1 Х Administrative Assistant Х 1 Х Asst. Fire Chief 1 Х Х Fire Captain Х 3 Х Fire Engineer/EMT Х 3 Х Firefighter/EMT Х 5 2 Х

CONTRACTS & SERVICES

TOTAL CONTRACTS	S & SERVICES	28,007	49,601	0 56,977	0	0
100-5318-299-00	OTHER CONTRACTS & SERVICES	3,194	5,850	13,625		
100-5318-280-00	PROFESSIONAL SERVICES	0	0	0		
100-5318-244-00	UTILITIES	5,578	4,980	5,976		
100-5318-240-00	POSTAGE & SHIPPING	207	500	500		
100-5318-226-00	RADIO & COMMUNICATIONS	11,219	10,560	11,856		
100-5318-216-00	MAINTENANCE & REPAIRS	5,981	6,200	8,850		
100-5318-214-00	RENTS & LEASES	1,051	18,041	12,700		
100-5318-207-00	PRINTING, MKTG & PUBLIC RE	778	3,470	3,470		

MATERIALS & SUP	PLIES						
100-5318-302-00	OFFICE	1,177	1,630		1,500		
100-5318-304-00	COMPUTER EQUIP & SOFTWARE	180	630		500		
100-5318-306-00	MOTOR VEHICLES	1,111	720		960		
100-5318-310-00	BUILDINGS & STRUCTURES	4,807	2,500		2,220		
100-5318-312-00	MACHINERY & EQUIPMENT	8,168	4,250		5,350		
100-5318-320-00	FOOD & BEVERAGE	1,325	1,400		1,400		
100-5318-322-00	SAFETY & REGULATORY	18,183	15,868		16,545		
100-5318-324-00	CHEMICAL & MEDICAL	3,046	4,000		4,480		
100-5318-326-00	RADIO & COMMUNICATIONS	2,582	3,000		3,000		
100-5318-328-00	JANITORIAL	2,701	2,500		2,800		
100-5318-330-00	UNIFORMS & APPAREL	6,566	6,272		5,912		
100-5318-332-00	MINOR TOOLS & EQUIPMENT	3,523	4,588		4,588		
100-5318-334-00	OFFICE FURNITURE	914	1,200		1,200		
100-5318-335-00	GAS	3,330	2,140		4,710		
100-5318-336-00	DIESEL	5,352	4,800		7,200		
100-5318-337-00	TIRES - TUBES - BATTERIES	3,277	1,500		1,500		
100-5318-399-00	OTHER SUPPLIES	493	810		810		
TOTAL MATERIALS	S & SUPPLIES	66,737	57,808	0	64,675	0	0
MAINTENANCE &	REPAIRS						
100-5318-406-00	MOTOR VEHICLES	14,470	18,800		18,800		
100-5318-410-00	BUILDINGS & STRUCTURES	4,377	3,871		2,571		
100-5318-412-00	MACHINERY & EQUIPMENT	2,650	2,000		2,080		
100-5318-422-00	SAFETY & REGULATORY	9,732	6,520		9,750		
100-5318-424-00	CHEMICAL & MEDICAL	4,579	5,000		5,550		
100-5318-426-00	RADIO & COMMUNICATIONS	160	750		750		
TOTAL MAINTENA	NCE & REPAIRS	35,967	36,941	0	39,501	0	0
STAFF DEV & TRAI	NING						
100-5318-502-00	DUES & SUBSCRIPTIONS	2,982	4,122		4,122		
100-5318-504-00	EDUCATION/TRAINING MATERIA	1,149	910		750		
100-5318-506-00	CERTIFICATION & LICENSING	2,080	3,281		3,081		
100-5318-508-00	MTGS-SEMINARS-CONFERENCES	5,635	5,000		3,950		
100-5318-510-00	TRANSPORTATION & LODGING	1,917	2,100		2,950		
TOTAL STAFF DEV	& TRAINING	13,763	15,413	0	14,853	0	0
MISCELLANEOUS							
100-5318-746-00	VOLUNTEER FIREFIGHTER EXPENSE	1,956	3,200		3,200		
TOTAL MISCELLAN	EOUS	1,956	3,200	0	3,200	0	0

CAPITAL OUTLAY

TOTAL FIRE		1,352,457	1,624,303	0 2,873,800	0	0
TOTAL CAPITAL O	JTLAY	0	37,800	0 1,205,500	0	0
100-5318-953-00	OFFICE FURNITURE	0	0	0		
100-5318-922-00	SAFETY & REGULATORY EQUIP	0	17,000	0		
100-5318-912-00	MACHINERY & EQUIPMENT	0	20,800	5,500		
100-5318-906-00	MOTOR VEHICLES	0	0	1,200,000		

LIBRARY

100-GENERAL FUND CULTURE & RECREATION LIBRARY

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERV	CES						
100-5420-102-00	SALARIES - ADMINISTRATIVE	59,152	58,938		58,938		
100-5420-105-00	SALARIES - PROFESSIONAL	37,771	37,577		37,578		
100-5420-106-00	WAGES - CLERICAL	131,370	132,763		134,759		
100-5420-110-00	WAGES - PART TIME	52,893	57,315		57,316		
100-5420-112-00	OVERTIME	1,550	4,120		4,000		
100-5420-116-00	LONGEVITY	15,754	16,330		16,896		
100-5420-118-00	FICA/MEDICARE	21,986	23,489		23,676		
100-5420-122-00	RETIREMENT	40,950	39,117		38,933		
100-5420-130-00	EMPLOYEE HEALTH INSURANCE	53,780	47,269		49,255		
100-5420-132-00	WORKER'S COMP	628	905		776		
100-5420-155-00	PAYROLL CONTINGENCY	0	0		13,857		

415,833

TOTAL PERSONNEL SERVICES

LIBRARY	Full-time	Part-time	Active	Vacant	Budgeted
Director of Library Services	Х		1		Х
Circulation Coordinator	Х		1		Х
City Training Coordinator	Х		1		Х
Youth Services Clerk	Х		1		Х
Library Assistant	Х		2		Х
Library Clerk		Х	3		Х

417,823

0

435,984

0

0

CONTRACTS & SERVICES

TOTAL CONTRACT		6,099 49,034	37,114 91,164	37,114 0 103,096	0	0
100-5420-240-00 100-5420-299-00	POSTAGE & SHIPPING OTHER CONTRACTS & SERVICES	2,691	4,800	3,000		
100-5420-226-00	RADIO & COMMUNICATIONS	10,179	8,568	22,300		
		-				
100-5420-224-00	CHEMICAL & MEDICAL	0	, 85	, 85		
100-5420-222-00	SAFETY & REGULATORY	1,770	1,747	1,747		
100-5420-218-00	COMPUTER EQUIP & SOFTWARE	4,453	4,500	4,500		
100-5420-216-00	MAINTENANCE & REPAIRS	16,508	22,650	22,650		
100-5420-214-00	RENTS & LEASES	4,396	5,000	5,000		
100-5420-210-00	BUILDINGS & STRUCTURES	20	1,000	1,000		
100-5420-208-00	GROUNDS & LANDSCAPING	263	1,200	1,200		
100-5420-207-00	PRINTING, MKTG & PUBLIC RE	2,655	4,500	4,500		
100-5420-202-00	ADMINISTRATION & OPERATION	0	0	0		

MATERIALS & SUP	PLIES						
100-5420-302-00	OFFICE	5,174	10,166		10,166		
100-5420-304-00	COMPUTER EQUIP & SOFTWARE	0	3,500		1,590		
100-5420-308-00	GROUNDS & LANDSCAPING	200	400		400		
100-5420-310-00	BUILDINGS & STRUCTURES	476	0		0		
100-5420-320-00	FOOD & BEVERAGE	555	1,260		1,260		
100-5420-328-00	JANITORIAL	1,155	2,500		2,500		
100-5420-330-00	UNIFORMS & APPAREL	304	2,000		500		
100-5420-334-00	OFFICE FURNITURE	0	1,169		0		
100-5420-399-00	OTHER SUPPLIES	9,221	9,000		9,000		
TOTAL MATERIALS	& SUPPLIES	17,085	29,995	0	25,416	0	0
MAINTENANCE &	REPAIRS						
100-5420-410-00	BUILDINGS & STRUCTURES	13,469	11,500		11,500		
100-5420-428-00	JANITORIAL	0	375		375		
TOTAL MAINTENA	NCE & REPAIRS	13,469	11,875	0	11,875	0	0
STAFF DEV & TRAI	NING						
100-5420-502-00	DUES & SUBSCRIPTIONS	0	575		575		
100-5420-504-00	EDUCATION/TRAINING MATERIA	35	0		0		
100-5420-510-00	TRANSPORTATION & LODGING	63	450		450		
TOTAL STAFF DEV	& TRAINING	98	1,025	0	1,025	0	0
MISCELLANEOUS							
100-5420-721-00	BOOKS & OTHER INVENTORY	20,547	22,000		22,000		
TOTAL MISCELLAN	EOUS	20,547	22,000	0	22,000	0	0
TOTAL LIBRARY	-	516,065	573,882	0	599,396	0	0

PARKS & RECREATION

100-GENERAL FUND CULTURE & RECREATION PARKS & RECREATION

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVI	CES						
100-5422-102-00	SALARIES - ADMINISTRATIVE				70,000		
100-5422-104-00	SALARIES - SUPERVISORY	55,866	108,610		40,341		
100-5422-108-00	WAGES - LABOR	153,134	189,389		187,461		
100-5422-110-00	WAGES - PART TIME	28,234	28,000		28,000		
100-5422-112-00	OVERTIME	9,802	4,120		4,000		
100-5422-114-00	CERTIFICATION PAY	0	5,080		0		
100-5422-116-00	LONGEVITY	4,430	4,727		5,133		
100-5422-118-00	INCENTIVE PAY	1,500	0		0		
100-5422-120-00	FICA/MEDICARE	19,041	26,004		26,011		
100-5422-122-00	RETIREMENT	29,873	43,307		42,774		
100-5422-130-00	EMPLOYEE HEALTH INSURANCE	62,250	71,045		73,655		
100-5422-132-00	WORKER'S COMP	4,104	5,392		4,564		
100-5422-155-00	PAYROLL CONTINGENCY	0	0		14,733		
TOTAL PERSONNEL SERVICES		368,233	485,674	0	496,672	0	0

PARKS & RECREATION	Full-time	Part-time	Active	Vacant	Budgeted
Parks & Recreation Director	Х		1		Х
Parks/Cemetery Crew Leader	Х		1		Х
Parks Worker I	Х		4	2	Х
Parks Worker II	Х		1		Х
Lifeguard		Х		7	Х

CONTRACTS & SERVICES							
100-5422-205-00	LISD - RECREATION PROGRAM	0	5,500				
100-5422-207-00	PRINTING, MKTG & PUBLIC RE	75	1,000				
100-5422-208-00	GROUNDS & LANDSCAPING	0	0				
100-5422-210-00	BUILDINGS & STRUCTURES	139	0				
100-5422-214-00	RENTS & LEASES	92	15,721				
100-5422-216-00	MAINTENANCE & REPAIRS	133	250				
100-5422-224-00	CHEMICAL & MEDICAL	946	0				
100-5422-226-00	RADIO & COMMUNICATIONS	2,359	2,880				
100-5422-228-00	JANITORIAL	665	0				
100-5422-230-00	UNIFORMS & APPAREL	2,660	3,100				

TOTAL CONTRACTS & SERVICES		65,267	30,451	0	30,851	0	0
100-5422-299-00	OTHER CONTRACTS & SERVICES	58,199	2,000		2,000		
		2,660	3,100		3,500		
100-5422-230-00	UNIFORMS & APPAREL		-		-		
100-5422-228-00	JANITORIAL	665	0		0		
100-5422-226-00	RADIO & COMMUNICATIONS	2,359	2,880		2,880		
100-5422-224-00	CHEMICAL & MEDICAL	946	0		0		
100-5422-216-00	MAINTENANCE & REPAIRS	133	250		250		
100-5422-214-00	RENTS & LEASES	92	15,721		15,721		
100-5422-210-00	BUILDINGS & STRUCTURES	139	0		0		
		-	-		-		

5,500

1,000

0

MATERIALS & SUP	PLIES						
100-5422-302-00	OFFICE	116	600		600		
100-5422-306-00	MOTOR VEHICLES	402	300		300		
100-5422-308-00	GROUNDS & LANDSCAPING	2,310	4,200		7,000		
100-5422-310-00	BUILDINGS & STRUCTURES	5,068	8,000		8,000		
100-5422-312-00	MACHINERY & EQUIPMENT	951	3,120		3,120		
100-5422-322-00	SAFETY & REGULATORY	681	1,200		1,200		
100-5422-324-00	CHEMICAL & MEDICAL	29,164	26,200		27,000		
100-5422-326-00	RADIO & COMMUNICATIONS	0	0		0		
100-5422-328-00	JANITORIAL	1,390	5,000		5,000		
100-5422-330-00	UNIFORMS & APPAREL	438	1,000		1,200		
100-5422-332-00	MINOR TOOLS & EQUIPMENT	486	2,000		2,000		
100-5422-333-00	MISC ROAD & STREET MATERIA	0	1,000		1,000		
100-5422-334-00	OFFICE FURNTURE	130	0		0		
100-5422-335-00	GAS	13,693	12,000		12,500		
100-5422-336-00	DIESEL	231	656		250		
100-5422-337-00	TIRES - TUBES - BATTERIES	1,396	1,800		1,800		
100-5422-340-00	BASEBALL FIELDS-LIGHTING	540	1,000		1,000		
100-5422-341-00	BASEBALL FIELDS-DIRT	1,248	2,000		2,000		
100-5422-342-00	BASEBALL FIELDS-FENCING	10	500		500		
100-5422-344-00	SOCCER FIELDS	0	0		5,000		
100-5422-399-00	OTHER SUPPLIES	9,387	2,000		2,000		
TOTAL MATERIALS	S & SUPPLIES	67,641	72,576	0	81,470	0	0
TOTAL MATERIALS		67,641	72,576	0	81,470	0	0
		67,641 1,461	72,576 3,000	0	81,470 3,000	0	0
MAINTENANCE &	REPAIRS		-	0		0	0
MAINTENANCE & 100-5422-406-00	REPAIRS MOTOR VEHICLES	1,461	3,000	0	3,000	0	0
MAINTENANCE & 100-5422-406-00 100-5422-408-00	REPAIRS MOTOR VEHICLES GROUNDS & LANDSCAPING	1,461 335	3,000 500	0	3,000 500	0	0
MAINTENANCE & 100-5422-406-00 100-5422-408-00 100-5422-410-00	REPAIRS MOTOR VEHICLES GROUNDS & LANDSCAPING BUILDINGS & STRUCTURES	1,461 335 1,528	3,000 500 2,500	0	3,000 500 2,500	0	0
MAINTENANCE & 100-5422-406-00 100-5422-408-00 100-5422-410-00 100-5422-412-00	REPAIRS MOTOR VEHICLES GROUNDS & LANDSCAPING BUILDINGS & STRUCTURES MACHINERY & EQUIPMENT	1,461 335 1,528 4,834	3,000 500 2,500 8,120	0	3,000 500 2,500 8,120	0	0
MAINTENANCE & 100-5422-406-00 100-5422-408-00 100-5422-410-00 100-5422-412-00 100-5422-426-00	REPAIRS MOTOR VEHICLES GROUNDS & LANDSCAPING BUILDINGS & STRUCTURES MACHINERY & EQUIPMENT RADIO & COMMUNICATIONS OTHER MAINTENANCE & REPAIR	1,461 335 1,528 4,834 0	3,000 500 2,500 8,120 0	0	3,000 500 2,500 8,120 0	0	0
MAINTENANCE & 100-5422-406-00 100-5422-408-00 100-5422-410-00 100-5422-412-00 100-5422-426-00 100-5422-499-00	REPAIRS MOTOR VEHICLES GROUNDS & LANDSCAPING BUILDINGS & STRUCTURES MACHINERY & EQUIPMENT RADIO & COMMUNICATIONS OTHER MAINTENANCE & REPAIR	1,461 335 1,528 4,834 0 560	3,000 500 2,500 8,120 0 1,000		3,000 500 2,500 8,120 0 1,000		
MAINTENANCE & 100-5422-406-00 100-5422-408-00 100-5422-410-00 100-5422-412-00 100-5422-426-00 100-5422-499-00 TOTAL MAINTENA	REPAIRS MOTOR VEHICLES GROUNDS & LANDSCAPING BUILDINGS & STRUCTURES MACHINERY & EQUIPMENT RADIO & COMMUNICATIONS OTHER MAINTENANCE & REPAIR	1,461 335 1,528 4,834 0 560	3,000 500 2,500 8,120 0 1,000		3,000 500 2,500 8,120 0 1,000		
MAINTENANCE & 100-5422-406-00 100-5422-408-00 100-5422-410-00 100-5422-412-00 100-5422-426-00 100-5422-499-00 TOTAL MAINTENA STAFF DEV & TRAI	REPAIRS MOTOR VEHICLES GROUNDS & LANDSCAPING BUILDINGS & STRUCTURES MACHINERY & EQUIPMENT RADIO & COMMUNICATIONS OTHER MAINTENANCE & REPAIR NING	1,461 335 1,528 4,834 0 560 8,718	3,000 500 2,500 8,120 0 1,000 15,120		3,000 500 2,500 8,120 0 1,000 15,120		
MAINTENANCE & 100-5422-406-00 100-5422-408-00 100-5422-410-00 100-5422-412-00 100-5422-426-00 100-5422-499-00 TOTAL MAINTENA STAFF DEV & TRAI 100-5422-502-00	REPAIRS MOTOR VEHICLES GROUNDS & LANDSCAPING BUILDINGS & STRUCTURES MACHINERY & EQUIPMENT RADIO & COMMUNICATIONS OTHER MAINTENANCE & REPAIR NCE & REPAIRS	1,461 335 1,528 4,834 0 560 8,718	3,000 500 2,500 8,120 0 1,000 15,120		3,000 500 2,500 8,120 0 1,000 15,120		
MAINTENANCE & 100-5422-406-00 100-5422-408-00 100-5422-408-00 100-5422-410-00 100-5422-412-00 100-5422-426-00 100-5422-499-00 TOTAL MAINTENA STAFF DEV & TRAI 100-5422-502-00 100-5422-504-00	REPAIRS MOTOR VEHICLES GROUNDS & LANDSCAPING BUILDINGS & STRUCTURES MACHINERY & EQUIPMENT RADIO & COMMUNICATIONS OTHER MAINTENANCE & REPAIR NCE & REPAIRS	1,461 335 1,528 4,834 0 560 8,718 0 0	3,000 500 2,500 8,120 0 1,000 15,120 55 300		3,000 500 2,500 8,120 0 1,000 15,120 55 300		
MAINTENANCE & 100-5422-406-00 100-5422-408-00 100-5422-410-00 100-5422-412-00 100-5422-426-00 100-5422-499-00 TOTAL MAINTENA STAFF DEV & TRAI 100-5422-502-00 100-5422-504-00 100-5422-506-00	REPAIRS MOTOR VEHICLES GROUNDS & LANDSCAPING BUILDINGS & STRUCTURES MACHINERY & EQUIPMENT RADIO & COMMUNICATIONS OTHER MAINTENANCE & REPAIR NCE & REPAIRS	1,461 335 1,528 4,834 0 560 8,718 0 0 313	3,000 500 2,500 8,120 0 1,000 15,120 55 300 564	0	3,000 500 2,500 8,120 0 1,000 15,120 55 300 564	0	0
MAINTENANCE & 100-5422-406-00 100-5422-408-00 100-5422-410-00 100-5422-412-00 100-5422-426-00 100-5422-499-00 TOTAL MAINTENA STAFF DEV & TRAI 100-5422-502-00 100-5422-504-00 100-5422-506-00	REPAIRS MOTOR VEHICLES GROUNDS & LANDSCAPING BUILDINGS & STRUCTURES MACHINERY & EQUIPMENT RADIO & COMMUNICATIONS OTHER MAINTENANCE & REPAIR NCE & REPAIRS	1,461 335 1,528 4,834 0 560 8,718 0 0 313	3,000 500 2,500 8,120 0 1,000 15,120 55 300 564	0	3,000 500 2,500 8,120 0 1,000 15,120 55 300 564	0	0

TOTAL CAPITAL OUTLAY		0	0	0	18,600	0	0
CAPITAL OUTLAY							
100-5422-906-00	MOTOR VEHICLES	0	0		0		
100-5422-910-00	BUILDINGS & STRUCTURES	0	0		0		
100-5422-912-00	MACHINERY & EQUIPMENT	0	0		15,500		
100-5422-999-00	OTHER CAPITAL OUTLAY	6,249	0		437,000		
TOTAL CAPITAL O	JTLAY	6,249	0	0	452,500	0	0
TOTAL PARK & RECREATION		516,422	604,740	0	1,096,132	0	0

PLANNING & DEVELOPMENT

100-GENERAL FUND PLANNING & DEVELOPMENT PLANNING & DEVELOPMENT

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVI	CES						
100-5525-102-00	SALARIES - ADMINISTRATIVE	87,951	87,555		87,556		
100-5525-105-00	SALARIES - PROFESSIONAL	119,130	164,337		196,158		
100-5525-106-00	WAGES - CLERICAL	43,288	43,148		43,148		
100-5525-112-00	OVERTIME	395	618		600		
100-5525-116-00	LONGEVITY	9,249	9,861		10,428		
100-5522-118-00	FICA/MEDICARE	19,821	24,116		26,078		
100-5525-122-00	RETIREMENT	36,266	40,635		42,884		
100-5525-130-00	EMPLOYEE HEALTH INSURANCE	36,124	39,324		41,666		
100-5525-132-00	WORKER'S COMP	440	713		637		
100-5525-150-00	CAR ALLOWANCE	3,233	3,000		3,000		
100-5525-155-00	PAYROLL CONTINGENCY	0	0		15,833		
TOTAL PERSONNE	L SERVICES	355,896	413,307	0	467,988	0	0

PLANNING & DEVELOPMENT	Full-time	Part-time	Active	Vacant	Budgeted
City Planner	Х		1		Х
Senior Planner	Х		2		Х
Development Svcs Assistant	Х		1		Х
Planning/GIS Technician	Х		1		Х

CONTRACTS & SERVICES

100-5525-203-00	ARCHITECTURAL & ENGINEERING	91,287	50,000	200,000		
100-5525-207-00	PRINTING, MKTG & PUBLIC REL	0	300	600		
100-5525-214-00	RENTS & LEASES	461	4,600	1,000		
100-5525-216-00	MAINTENANCE & REPAIRS	0	0	0		
100-5525-218-00	COMPUTER EQUIP & SOFTWARE	3,023	4,595	5,000		
100-5525-224-00	CHEMICAL & MEDICAL	0	100	100		
100-5525-226-00	RADIO & COMMUNICATIONS	1,703	1,600	1,400		
100-5525-240-00	POSTAGE & SHIPPING	1,226	800	1,200		
TOTAL CONRACTS	& SERVICES	97,700	61,995	0 209,300	0	0
MATERIALS & SUP	PLIES					
100-5525-302-00	OFFICE	2,046	3,000	3,000		
100-5525-304-00	COMPUTER EQUIP & SOFTWARE	94	400	500		
100-5525-306-00	MOTOR VEHICLES	0	100	100		

TOTAL PLANNING	& DEVELOPMENT	458,497	501,927	0	691,168	0	0
TOTAL CAPITAL O	JTLAY	0	16,045	0	0	0	0
100-5525-904-00	COMPUTER EQUIP & SOFTWARE		16,045		0		
CAPITAL OUTLAY							
TOTAL STAFF DEV	& TRAINING	2,115	6,410	0	9,110	0	0
100-5525-510-00	TRANSPORTATION & LODGING	0	300		2,000		
100-5525-508-00	MTGS, SEMINARS & CONF	606	3,700		4,000		
100-5525-506-00	CERTIFICATION & LICENSING	0	510		510		
100-5525-504-00	EDUCATION/TRAINING MATERIALS	0	100		300		
100-5525-502-00	DUES & SUBSCRIPTIONS	1,509	1,800		2,300		
STAFF DEV & TRAI	NING						
TOTAL MAINTENA	NCE & REPAIRS	15	250	0	250	0	0
100-5525-406-00	MOTOR VEHICLES	15	250		250		
MAINTENANCE &	REPAIRS						
TOTAL MATERIALS	S & SUPPLIES	2,772	3,920	0	4,520	0	0
100-5525-399-00	OTHER SUPPLIES	0	100		100		
100-5525-337-00	TIRES, TUBES & BATTERIES	0	200		200		
100-5525-335-00	GAS	92	120		120		
100-5525-334-00	OFFICE FURNITURE	540	0		500		

BUILDING INSPECTION & CODE ENFORCEMENT

100-GENERAL FUND BUILDING & DEVELOPMENT BUILDING INSPECTION & ENFORCEMENT

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVICES	S						
100-5526-104-00 S	ALARIES - SUPERVISORY	72,555	72,279		72,000		
100-5526-108-00 V	VAGES - LABOR	66,554	116,439		121,971		
100-5526-116-00 L	ONGEVITY	4,520	5,610		710		
100-5526-120-00 F	ICA/MEDICARE	11,293	15,114		15,168		
100-5526-122-00 R	RETIREMENT	20,341	25,170		24,944		
100-5526-130-00 E	MPLOYEE HEALTH INSURANCE	17,354	23,255		24,187		
100-5526-132-00 V	NORKER'S COMP	566	921		786		
100-5526-150-00 C	CAR ALLOWANCE	3,879	3,240		3,600		
100-5526-155-00 P	PAYROLL CONTINGENCY	0	0		9,396		
TOTAL PERSONNEL S	ERVICES	197,061	262,028	0	272,762	0	0

		-	-			
	BLDG INSP/CODE ENF	Full-time	Part-time	Active	Vacant	Budgeted
	Building Official	Х			1	Х
	Assistant Building Official	Х		1		Х
	Reg. Sanitarian/Code Enf	Х			1	Х
CONTRACTS & SER	VICES					
100-5526-202-00	ADMINISTRATION & OPERATION	0	0		300	
100-5526-204-00	LEGAL	1,690	1,200		1,000	
100-5526-206-00	INSURANCE	0	0		0	
100-5526-207-00	PRINTING, MKTG & PUBLIC RE	787	1,000		1,000	
100-5526-214-00	RENTS & LEASES	320	275		300	
100-5526-218-00	COMPUTER EQUIP & SOFTWARE	2,210	2,022		3,000	
100-5526-226-00	RADIO & COMMUNICATIONS	3,421	3,750		3,500	
100-5526-240-00	POSTAGE & SHIPPING	452	750		1,000	
100-5526-299-00	OTHER CONTRACTS & SERVICES	40,022	200,835		300,000	
TOTAL CONTRACT	S & SERVICES	48,902	209,832	0	310,100	0
MATERIALS & SUP	PLIES					
100-5526-302-00	OFFICE	3,212	3,000		3,000	
100-5526-304-00	COMPUTER EQUIP & SOFTWARE	94	500		1,000	
100-5526-306-00	MOTOR VEHICLES	8	300		300	
100-5526-330-00	UNIFORMS & APPAREL	0	150		150	
100-5526-335-00	GAS	1,312	1,500		1,500	
100-5526-337-00	TIRES - TUBES - BATTERIES	119	400		400	

100-5526-399-00	OTHER SUPPLIES	252	200		200		
TOTAL MATERIALS	& SUPPLIES	4,997	6,050	0	6,550	0	0
MAINTENANCE &	REPAIRS						
100-5526-406-00	MOTOR VEHICLES	52	500		500		
TOTAL MAINTENA	NCE & REPAIRS	52	500	0	500	0	0
STAFF DEV & TRAI	NING						
100-5526-502-00	DUES & SUBSCRIPTIONS	253	300		300		
100-5526-504-00	EDUCATION/TRAINING MATERIA	600	1,000		1,000		
100-5526-506-00	CERTIFICATION & LICENSING	644	500		500		
100-5526-508-00	MTGS-SEMINARS-CONFERENCES	300	1,500		1,500		
100-5526-510-00	TRANSPORTATION & LODGING	0	600		600		
TOTAL STAFF DEV	& TRAINING	1,796	3,900	0	3,900	0	0
CAPITAL OUTLAY							
100-5526-906-00	MOTOR VEHICLES	0	0		0		0
TOTAL CAPITAL OU	JTLAY	0	0	0	0	0	0
TOTAL BLDG & INS	TOTAL BLDG & INSPECTION & ENFORCEMENT		482,310	0	593,812	0	0

PUBLIC WORKS

100-GENERAL FUND PUBLIC WORKS PUBLIC WORKS

		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED	
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET	
PERSONNEL SERVICES								
100-5630-102-00 SA	LARIES - ADMINISTRATIVE	41,276	41,112		41,112			
100-5630-106-00 W	AGES - CLERICAL	46,657	46,447		46,447			
100-5630-116-00 LC	DNGEVITY	6,161	6,242		6,323			
100-5630-120-00 FIG	CA/MEDICARE	7,207	7,176		7,182			
100-5630-122-00 RE	TIREMENT	12,927	11,950		11,810			
100-5630-130-00 EN	APLOYEE HEALTH INSURANCE	13,128	11,600		12,049			
100-5630-132-00 W	ORKER'S COMP	909	1,131		963			
100-5630-155-00 PA	AYROLL CONTINGENCY	0	0		4,263			
TOTAL PERSONNEL SE	RVICES	128,265	125,658	0	130,149	0	0	

	PUBLIC WORKS	Full-time	Part-time	Active	Vacant	Budgeted
	Public Works Director	Х		1		Х
	Public Works Admin Asst	Х		1		Х
CONTRACTS & SEF	RVICES					
100-5630-210-00	BUILDINGS & STRUCTURES	0	500		500	
100-5630-214-00	RENTS & LEASES	533	1,638		1,638	
100-5630-216-00	MAINTENANCE & REPAIRS	0	0		0	
100-5630-226-00	RADIO & COMMUNICATIONS	394	2,853		2,853	
100-5630-230-00	UNIFORMS & APPAREL	110	200		200	
100-5630-240-00	POSTAGE & SHIPPING	210	300		300	
100-5630-299-00	OTHER CONTRACTS & SERVICES	44	100		700	
TOTAL CONTRACT	S & SERVICES	1,291	5,591	0	6,191	0
MATERIALS & SUP	PLIES					
100-5630-302-00	OFFICE	763	900		900	
100-5630-304-00	COMPUTER EQUIP & SOFTWARE	129	500		500	
100-5630-306-00	MOTOR VEHICLES	0	240		240	
100-5630-310-00	BUILDINGS & STRUCTURES	0	1,000		1,000	
100-5630-324-00	CHEMICAL & MEDICAL	0	240		240	
100-5630-328-00	JANITORIAL	306	360		360	
100-5630-332-00	MINOR TOOLS & EQUIPMENT	0	500		500	
100-5630-335-00	GAS	1,575	1,200		1,400	
100-5630-337-00	TIRES - TUBES - BATTERIES	1,208	300		300	

0

0

100

100

100-5630-399-00 OTHER SUPPLIES

TOTAL MATERIALS	& SUPPLIES	3,982	5,340	0	5,540	0	0
MAINTENANCE &	REPAIRS						
100-5630-406-00	MOTOR VEHICLES	51	750		750		
TOTAL MAINTENA	NCE & REPAIRS	51	750	0	750	0	0
STAFF DEV &TRAIN	NING						
100-5630-502-00	DUES & SUBSCRIPTIONS	0	500		500		
100-5630-504-00	EDUCATION/TRAINING MATERIA	0	1,500		1,500		
100-5630-506-00	CERTIFICATION & LICENSING	10	500		500		
100-5630-508-00	MTGS-SEMINARS-CONFERENCES	0	0		0		
100-5630-510-00	TRANSPORTATION & LODGING	0	600		600		
TOTAL STAFF DEV	& TRAINING	10	3,100	0	3,100	0	0
CAPITAL OUTLAY							
100-5630-903-00	ENGINEERING DESIGN	0	0		0		
TOTAL CAPITAL OU	JTLAY	0	0	0	0	0	0
TOTAL PUBLIC WO	RKS	133,598	140,439	0	145,730	0	0

GARAGE MAINTENANCE

100-GENERAL FUND PUBLIC WORKS GARAGE MAINTENANCE

				2022-23	2022-23	2022-23
	2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES	ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVICES						
100-5631-104-00 SALARIES - SUPERVISORY	47,153	47,154		47,154		
100-5631-108-00 WAGES - LABOR	92,300	106,777		113,935		
100-5631-112-00 OVERTIME	1,864	309		300		
100-5631-116-00 LONGEVITY	13,500	13,500		13,690		
100-5631-120-00 FICA/MEDICARE	11,410	12,832		13,394		
100-5631-122-00 RETIREMENT	20,312	21,370		22,025		
100-5631-130-00 EMPLOYEE HEALTH INSURAL	NCE 31,952	31,648		32,869		
100-5631-132-00 WORKER'S COMP	3,397	4,275		3,824		
100-5631-155-00 PAYROLL CONTINGENCY	0	0		7,922		
TOTAL PERSONNEL SERVICES	221,889	237,865	0	255,113	0	0

	GARAGE MAINTENANCE	Full-time	Part-time	Active	Vacant	Budgeted
	Lead Mechanic	Х		1		Х
	Maintenance Worker II	Х		2		Х
	Mechanic Assistant	Х		1		Х
CONTRACTS & SEF	RVICES					
100-5631-214-00	RENTS & LEASES	98	0		150	
100-5631-216-00	MAINTENANCE & REPAIRS	3,890	5,930		5,930	
100-5631-222-00	SAFETY & REGULATORY	734	0		0	
100-5631-224-00	CHEMICAL & MEDICAL	127	640		640	
100-5631-226-00	RADIO & COMMUNICATIONS	1,826	2,000		2,000	
100-5631-228-00	JANITORIAL	511	700		700	
100-5631-230-00	UNIFORMS & APPAREL	1,584	1,500		1,500	
100-5631-299-00	OTHER CONTRACTS & SERVICES	2,526	2,000		2,000	
TOTAL CONTRACT	S & SERVICES	11,296	12,770	0	12,920	0
MATERIALS & SUP	PPLIES					
100-5631-302-00	OFFICE	33	75		75	
100-5631-306-00	MOTOR VEHICLES	1,085	1,500		1,500	
100-5631-310-00	BUILDINGS & STRUCTURES	1,133	1,000		1,000	
100-5631-312-00	MACHINERY & EQUIPMENT	0	100		100	
100-5631-324-00	CHEMICAL & MEDICAL	42	400		400	
100-5631-328-00	JANITORIAL	103	140		140	

TOTAL GARAGE M	AINTENANCE	248,953	281,160	0	291,758	0	0
TOTAL CAPITAL O	JTLAY	0	8,500	0	0	0	0
100-5631-912-00	MACHINERY & EQUIPMENT	0	8,500		0		
		-	-		-		
CAPITAL OUTLAY 100-5631-906-00	MOTOR VEHICLES	0	0		0		
TOTAL MAINTENA	NCE & REPAIRS	2,359	6,420	0	7,220	0	0
100-5631-499-00	OTHER MAINTENANCE & REPAIR	65	2,000		2,000		
100-5631-432-00	MINOR TOOLS & EQUIPMENT	0	2,000		2,000		
100-5631-412-00	MACHINERY & EQUIPMENT	1,107	720		720		
100-5631-410-00	BUILDINGS & STRUCTURES	179	500		500		
100-5631-406-00	MOTOR VEHICLES	1,008	1,200		2,000		
MAINTENANCE &	REPAIRS						
TOTAL MATERIALS	S & SUPPLIES	13,410	15,605	0	16,505	0	0
100-5631-399-00	OTHER SUPPLIES	966	1,500		1,500		
100-5631-337-00	TIRES - TUBES - BATTERIES	1,003	640		640		
100-5631-336-00	DIESEL	76	150		550		
100-5631-335-00	GAS	2,235	2,000		2,500		
100-5631-332-00	MINOR TOOLS & EQUIPMENT	6,702	8,000		8,000		
100-5631-330-00	UNIFORMS & APPAREL	33	100		100		

CEMETERY

100-GENERAL FUND PUBLIC WORKS CEMETERY

		2020-21	2021-22	2021-22	2022-23 PROPOSED	2022-23 REVISIONS	2022-23 ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET	REVISIONS	BUDGET
PERSONNEL SERVI	CES						
100-5632-104-00	SALARIES - SUPERVISORY	13,715	0	0	0	0	0
100-5632-116-00	LONGEVITY	401	0	0	0	0	0
100-5632-120-00	FICA/MEDICARE	1,081	0	0	0	0	0
100-5632-122-00	RETIREMENT	2,071	0	0	0	0	0
100-5632-130-00	EMPLOYEE HEALTH INSURANCE	2,207	0	0	0	0	0
100-5632-132-00	WORKER'S COMP	49	0	0	0	0	0
100-5632-155-00	PAYROLL CONTINGENCY	0	0	0	0	0	0
TOTAL PERSONNE	L SERVICES	19,524	0	0	0	0	0
CONTRACTS & SEF	RVICES						
100-5632-204-00	LEGAL	988	750		1,000		
100-5632-208-00	GROUNDS & LANDSCAPING	51,684	57,000		63,284		
100-5632-299-00	OTHER CONTRACTS & SERVICES	0	11,000		23,000		
TOTAL CONTRACT	S & SERVICES	52,672	68,750	0	87,284	0	0
MATERIALS & SUP	PLIES						
100-5632-350-00	STREETS & ROW	1,905	4,000		4,000		
100-5632-380-00	BULK MATERIALS	830	0		0		
TOTAL MATERIALS	S & SUPPLIES	2,735	4,000	0	4,000	0	0
MAINTENANCE &	REPAIRS						
100-5632-408-00	GROUNDS & LANDSCAPING	0	250		250		
100-5632-410-00	BUILDINGS & STRUCTURES	0	3,500		3,500		
100-5632-499-00	OTHER MAINTENANCE & REPAIR	476	1,000		1,000		
TOTAL MAINTENA	NCE & REPAIRS	476	4,750	0	4,750	0	0
TOTAL CEMETERY		75,408	77,500	0	96,034	0	0

STREET & DRAINAGE

100-GENERAL FUND PUBLIC WORKS STREETS AND ROW

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVI	CES						
100-5633-104-00	SALARIES - SUPERVISORY	31,276	31,414		31,414		
100-5633-108-00	WAGES - LABOR	305,403	346,602		345,826		
100-5633-112-00	OVERTIME	6,097	7,725		7,500		
100-5633-114-00	CERTIFICATION PAY	5,372	6,000		6,000		
100-5633-116-00	LONGEVITY	20,178	21,198		18,812		
100-5633-120-00	FICA/MEDICARE	27,903	31,590		31,331		
100-5633-122-00	RETIREMENT	50,965	52,608		51,522		
100-5633-130-00	EMPLOYEE HEALTH INSURANCE	91,699	91,151		94,501		
100-5633-132-00	WORKER'S COMP	14,101	17,587		14,844		
100-5633-155-00	PAYROLL CONTINGENCY	0	0		18,984		
TOTAL PERSONNE	L SERVICES	552,995	605,875	0	620,734	0	0

STREETS & ROW	Full-time	Part-time	Active	Vacant	Budgeted
Sanitation/Street Supervisor	Х		1		Х
Heavy Equipment Operator-Stree	Х		2	1	Х
Heavy Equipment Operator-S/D	Х		1		Х
Street Worker	Х		7		Х

CONTRACTS & SERVICES

TOTAL CONTRAC	rs & services	62,968	83,486	0 82,325	0	0
100-5633-299-00	OTHER CONTRACTS & SERVICES	852	3,000	3,000		
100-5633-256-00	SWEEP ACROSS TEXAS EXPENSE	48,384	50,000	52,000		
100-5633-254-00	FUEL TANK INSURANCE	2,017	3,000	3,000		
100-5633-253-00	FUEL TANK TESTING	51	675	675		
100-5633-252-00	LICENS/REGISTR/PERMITS	0	100	100		
100-5633-244-00	UTILITIES	4,164	5,000	5,000		
100-5633-230-00	UNIFORMS & APPAREL	5,063	4,800	5,200		
100-5633-226-00	RADIO & COMMUNICATIONS	1,801	2,200	2,200		
100-5633-224-00	CHEMICAL & MEDICAL	340	250	250		
100-5633-222-00	SAFETY & REGULATORY	0	0	900		
100-5633-216-00	MAINTENANCE & REPAIRS	208	2,400	2,400		
100-5633-214-00	RENTS & LEASES	89	12,061	7,600		

MATERIALS & SUP	PLIES						
100-5633-302-00	OFFICE	80	250		250		
100-5633-306-00	MOTOR VEHICLES	2,237	2,000		2,000		
100-5633-310-00	BUILDINGS & STRUCTURES	0	750		750		
100-5633-312-00	MACHINERY & EQUIPMENT	1,197	4,000		4,000		
100-5633-322-00	SAFETY & REGULATORY	12,993	19,000		24,000		
100-5633-324-00	CHEMICAL & MEDICAL	496	2,500		2,500		
100-5633-330-00	UNIFORMS & APPAREL	15	0		400		
100-5633-332-00	MINOR TOOLS & EQUIPMENT	4,175	4,000		4,000		
100-5633-335-00	GAS	15,012	11,000		12,000		
100-5633-336-00	DIESEL	10,498	14,000		14,000		
100-5633-337-00	TIRES - TUBES - BATTERIES	7,282	7,000		7,000		
100-5633-399-00	OTHER SUPPLIES	1,559	1,500		1,500		
TOTAL MATERIALS	& SUPPLIES	55,543	66,000	0	72,400	0	0
MAINTENANCE &							
100-5633-406-00	MOTOR VEHICLES	7,689	8,000		8,000		
100-5633-400-00	BUILDINGS & STRUCTURES	7,089	8,000 0		500		
100-5633-412-00	MACHINERY & EQUIPMENT	160	15,000		15,000		
100-5633-412-00	RADIO & COMMUNICATIONS	24,844	300		300		
100-5633-420-00	STREETS, MAINT, RESURFACIN	776,294	60,000		60,000		
100-5633-435-00	STREETS, ROW, DRAINAGE	12,700	00,000		40,000		
100-3033-433-00	STREETS, NOW, DRAINAGE	12,700	0		40,000		
TOTAL MAINTENA	NCE & REPAIRS	821,688	83,300	0	123,800	0	0
STAFF DEV & TRAI	NING						
100-5633-504-00	EDUCATION/TRAINING MATERIA	0	400		400		
100-5633-506-00	CERTIFICATION & LICENSING	0	0		0		
100-5633-510-00	TRANSPORTATION & LODGING	0	200		200		
TOTAL STAFF DEV	& TRAINING	0	600	0	600	0	0
CAPITAL OUTLAY							
100-5633-903-00	ARCHITECTUAL & ENGINEERING	6,400	6,000		756,000		
100-5633-906-00	MOTOR VEHICLES	0	0		0		
100-5633-911-00	CONSTR/PROJECT IMPROVEMENT	70,634	440,000		605,038		
100-5633-912-00	MACHINERY & EQUIPMENT	0	0		122,581		
100-5633-935-00	SIDEWALKS	0	20,000		350,000		
TOTAL CAPITAL OU	JTLAY	77,034	466,000	0	1,833,619	0	0
		1 570 227	1 205 264	^	2 722 470		
TOTAL STREETS &		1,570,227	1,305,261	0	2,733,478	0	0

NON-DEPARTMENTAL

100-GENERAL FUND NON-DEPARTMENTAL NON-DEPARTMENTAL

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
PERSONNEL SERVICES						
100-5799-156-00 EMPLOYEE TURNOVER ALLOWANCE	-31,800	-31,800	0	-75,300		
TOTAL PERSONNEL SERVICES	-31,800	-31,800	0	-75,300	0	0
CONTRACTS & SERVICES						
100-5799-204-01 LEGAL - GENERAL COUNSEL	134,360	100,000		135,000		
100-5799-204-02 LEGAL - SPECIAL COUNSEL	11,575	15,000		12,000		
100-5799-206-00 INSURANCE	102,872	100,000		117,400		
100-5799-214-00 RENTS & LEASES		700		700		
100-5799-228-00 JANITORIAL	41,469	41,500		41,500		
TOTAL CONTRACTS & SERVICES	290,276	257,200	0	306,600	0	0
OPERATING TRANSFERS						
100-5799-837-00 TRNSF TO RADIO SYSTEM MAIN	64,508	65,000		65,000		
TOTAL OPERATING TRANSFERS	64,508	65,000	0	65,000	0	0
CAPITAL OUTLAY						
100-5799-995-00 AMERICAN RESCUE PLAN EXPENSES	0	450,000		0		
TOTAL CAPITAL OUTLAY	0	450,000	0	0	0	0
TOTAL NON-DEPARTMENTAL	322,983	740,400	0	296,300	0	0

DEBT SERVICE

300 - DEBT SERVICE FUND DEBT SERVICE SUMMARY

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
REVENUES	694,187	1,186,422	0	1,667,464	0	0
EXPENSES	836,117	1,186,422	0	1,667,464	0	0
TOTAL - DEBT SVC	-141,930	0	0	0	0	0

300 - DEBT SERVICE DEBT SERVICE DEBT REVENUE

		2020-21	2021-22	2021-22	2022-23 PROPOSED	2022-23 REVISIONS	2022-23 ADOPTED
REVENUES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PROPERTY TAXES							
300-4100-00	CURRENT PROPERTY TAXES	667,945	890,002		1,371,044		
300-4102-00	DELINQUENT PROPERTY TAXES	17,342	13,930		13,930		
300-4104-00	PENALTY & INT ON PROP TAXES	8,900	9,000		9,000		
TOTAL PROPERTY	TAXES	694,187	912,932	0	1,393,974	0	0
INTERGOVERNMI	ENTAL						
300-4300-00	COUNTY-ANIMAL CONTROL		11,690		11,690		
TOTAL INTERGOV	RNMENTAL	0	11,690	0	11,690	0	0
INTEREST							
300-4710-00	INTEREST EARNINGS		1,800		1,800		
TOTAL INTEREST		0	1,800	0	1,800	0	0
OP TRANSFERS &	OTHER REVENUE						
300-4901	TRNSF FR GENERAL FUND	0	0		0		
300-4902	TRNSF FR WATER FUND	0	0		0		
300-4903	TRNSF FR TRANSPORTATION FUND	0	0				
300-4915-00	TRNSF FR WASTEWATER FUND		160,000		160,000		
300-4935-00	TRNSF FR LEDC FUND		0		0		
300-4945-00	TRNSF FR DRAINAGE FUND		100,000		100,000		
300-4950	TRNSF FR HOTEL MOTEL TAX FUND				0		0
TOTAL OP TRANS	FERS & OTHER REVENUE	0	260,000	0	260,000	0	0
TOTAL REVENUES		694,187	1,186,422	0	1,667,464	0	0

300 - DEBT SERVICE DEBT SERVICE DEBT EXPENSE

EXPENDITURES ACTUAL BUDGET ESTIMATE BUDGET BUDG	
DEBT SERVICE	
300-5199-850-00 ADMINISTRATION COSTS 0 800 0	
300-5199-854-00 2022 TAX NOTE 0 0 371,582	
300-5199-857-00 2016 GO REFUNDING 383,097 686,835 696,864	
300-5199-869-00 06 TAX & REV CO BONDS 0 0 0	
300-5199-871-00 06A TAX & REV CO'S 0 0 0	
300-5199-877-00 15 TAX & REV CO'S 453,020 498,787 599,018	
TOTAL DEBT SERVICE 836,117 1,186,422 0 1,667,464 0	0

ELECTRIC DEPT.

500 - ELECTRIC UTILITY FUND ELECTRIC SUMMARY

				2022-23	2022-23	2022-23
	2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
	ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
REVENUES	11,411,162	12,069,155	0	13,573,255	0	0
EXPENSES						
BILLING	785,564	828,255	0	942,405	0	0
DISTRIBUTION	1,408,048	1,853,145	0	2,459,061	0	0
NON-DEPARTMENTAL						
(power purchase costs)	9,911,682	9,381,997	0	9,938,169	0	0
TOTAL - ELECTRIC	12,105,294	12,063,397	0	13,339,635	0	0
TOTAL - ELECTRIC	-694,132	5,758	0	233,620	0	0

500 - ELECTRIC UTILITY REVENUES

REVENUES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
FINES & FEES							
500-4482-00	CREDIT CARD FEES FR CUSTOMERS	85,608	71,025		71,025		
TOTAL FINES & FE	ES	85,608	71,025	0	71,025	0	0
SERVICES & FEES							
500-4501-00	FUEL SALES	6,714,817	7,227,342		7,464,300		
500-4502-00	LOCAL SALES	4,037,419	4,102,435		4,804,500		
500-4504-00	SALES - PENALTY	191,908	219,423		250,000		
500-4507-00	TAP FEES	18,800	15,500		20,000		
500-4508-00	CONNECT FEES	29,218	28,900		28,900		
TOTAL SERVICES &	& FEES	10,992,161	11,593,600	0	12,567,700	0	0
INTEREST							
500-4710-00	INTEREST EARNINGS	321	1,030		1,030		
TOTAL INTEREST		321	1,030	0	1,030	0	0
MISCELLANEOUS							
500-4800-00	CARES REIMBURSEMENT	11,369	0		0		
500-4806-00	SALE OF FIXED ASSETS	0	500		500		
500-4808-00	INSURANCE REIMBURSEMENT	3,990	0		0		
500-4809-00	EXPENDITURE REIMBURSEMENT	88,458	0		0		
500-4830-00	OTHER MISC REVENUE	2,757	3,000		3,000		
TOTAL MISCELLAN	NEOUS	106,574	3,500	0	3,500	0	0
OP TRANSFERS &	OTHER REVENUES						
500-4904-00	TRNSF FR SERIES 2022 TAX NOTE	0	0		350,000		
500-4908-00	TRNSF FR RATE MITIGATION	0	0		80,000		
500-4923-00	TRNSF FR ELEC DISTR UPGR FD	226,498	400,000		500,000		
TOTAL OP TRANS	FERS & OTHER REVENUES	226,498	400,000	0	930,000	0	0
TOTAL REVENUES		11,411,162	12,069,155	0	13,573,255	0	0

500 - ELECTRIC UTILITY PUBLIC UTILITY BILLING

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVI	CES						
500-5740-102-00	SALARIES - ADMINISTRATIVE	75,301	74,989		74,988		
500-5740-104-00	SALARIES - SUPERVISORY	80,602	80,255		80,340		
500-5740-105-00	SALARIES - PROFESSIONAL	12,754	12,703		12,703		
500-5740-106-00	WAGES - CLERICAL	128,267	155,742		155,738		
500-5740-108-00	WAGES - LABOR	76,908	76,724		76,724		
500-5740-112-00	OVERTIME	8,637	2,575		2,450		
500-5740-116-00	LONGEVITY	15,275	15,943		17,418		
500-5740-120-00	FICA/MEDICARE	29,404	32,984		32,161		
500-5740-122-00	RETIREMENT	54,639	54,418		52,888		
500-5740-130-00	EMPLOYEE HEALTH INSURANCE	68,313	69,263		71,078		
500-5740-132-00	WORKER'S COMP	1,533	2,339		1,993		
500-5740-150-00	CAR ALLOWANCE	0	0				
500-5740-155-00	PAYROLL CONTINGENCY	0	0		19,604		

TOTAL PERSONNEL SERVICES

551,634

UTILITY BILLING	Full-time	Part-time	Active	Vacant	Budgeted
Customer Svc/Utility Supervisor	Х		1		Х
Customer Service Coordinator	Х		1		Х
Cashier/Customer Service	Х		3		Х
Meter Reader	Х		2		Х

577,935

0

598,085

CONTRACTS & SERVICES

TOTAL CONTRAC	FS & SERVICES	113,295	114,804	0 205,504	0	0
500-5740-299-00	OTHER CONTRACTS & SERVICES	11,392	18,000	76,900		
500-5740-241-00	BANK SERVICE CHARGES	0	500	500		
500-5740-240-00	POSTAGE & SHIPPING	41,452	25,000	25,000		
500-5740-230-00	UNIFORMS & APPAREL	614	600	600		
500-5740-226-00	RADIO & COMMUNICATIONS	4,459	3,800	3,800		
500-5740-224-00	CHEMICAL & MEDICAL	0	200	0		
500-5740-222-00	SAFETY & REGULATORY	8	0	0		
500-5740-218-00	COMPUTER EQUIP & SOFTWARE	33,968	45,000	78,000		
500-5740-216-00	MAINTENANCE & REPAIRS	2,577	2,600	2,600		
500-5740-214-00	RENTS & LEASES	2,850	4,000	3,000		
500-5740-212-00	FINANCIAL & ACCOUNTING	15,975	15,000	15,000		
500-5740-204-00	LEGAL	0	104	104		

0

S00.5740-302-00 OFICE 9,695 10,566 10,566 S00.5740-302-00 COMPUTER EQUIP & SOFTWARE 1,504 3,000 3,000 S00.5740-332-00 FADD & SOFTMARE 1,504 3,000 3,000 S00.5740-332-00 FADD & SOFTMARE 74 800 800 S00.5740-332-00 MINOR TOOLS & EQUIPMENT 0 800 800 S00.5740-332-00 GAS 4,642 4,050 4,050 S00.5740-332-00 GAS 4,642 4,050 4,050 S00.5740-332-00 GAS 4,642 4,050 800 800 S00.5740-332-00 GAS 4,642 4,050 4,050 4,050 S00.5740-432-00 OFICE EQUIPMENT 0 300 300 300 TOTAL MATERIALS & SUPPLIES 38 300 300 1,500 500-5740-402-00 CHICE EQUIPMENT 0 300 1,500 500-5740-402-00 MINTERNARE & SOFTWARE 5,350 350 350 500-5740-402-00 MACHINERY & EQUIPMENT 10	MATERIALS & SUP	PLIES						
500-5740-320-00 FOOD & BEVERAGE 0 150 150 500-5740-326-00 RADIO & COMMUNICATION 0 0 0 500-5740-326-00 MINOR TOOLS & EQUIPMENT 0 200 200 500-5740-320-00 GAS 4,642 4,050 4,050 500-5740-330-00 GAS 4,642 4,050 4,050 500-5740-337-00 TIRES - TUBES - BATTERIES 539 800 800 500-5740-337-00 TIRES - TUBES - BATTERIES 539 800 800 500-5740-402-00 OFFICE EQUIPMENT 0 300 300 500-5740-402-00 OFFICE EQUIPMENT 0 300 300 500-5740-402-00 OFFICE EQUIPMENT 0 300 1,000 500-5740-402-00 MUTURES 220 1,000 1,000 500-5740-402-00 MUTURES & STRUCTURES 92 1,000 1,000 500-5740-402-00 ROHZ & REPAIRS 0 200 200 500-5740-412-00 RADIA & COMMUNICATIONS 0	500-5740-302-00	OFFICE	9,695	10,566		10,566		
500-5740-326-00 RADIO & COMMUNICATION 0	500-5740-304-00	COMPUTER EQUIP & SOFTWARE	1,504	3,000		3,000		
500-5740-330-00 UNIFORMS & APPAREL 74 800 800 500-5740-332-00 MINOR TOOLS & EQUIPMENT 0 200 200 500-5740-332-00 OFFICE FURNITURE 0 800 800 500-5740-332-00 TIRES - TUBES - BATTERIES 539 800 800 500-5740-337-00 TIRES - TUBES - BATTERIES 539 800 800 500-5740-337-00 OTHER SUPPLIES 38 300 300 500-5740-402-00 OFFICE EQUIPMENT 0 300 300 500-5740-402-00 OFFICE EQUIPMENT 0 300 300 500-5740-4040-00 COMPUTER EQUIP & SOFTWARE 6,365 0 0 500-5740-412-00 MACHINER'& & EQUIPMENT 410 600 600 500-5740-412-00 MACHINER'& & EQUIPMENT 410 600 600 500-5740-412-00 MACHINER'& EQUIPMENT 410 600 600 500-5740-412-00 MACHINER'& EQUIPMENT 410 600 3000 0 0 5	500-5740-320-00	FOOD & BEVERAGE	0	150		150		
500-5740-332-00 MINOR TOOLS & EQUIPMENT 0 200 200 500-5740-332-00 GAS 4,642 4,050 4,050 500-5740-332-00 TIRES - TUBES - BATTERIES 539 800 800 500-5740-337-00 TIRES - TUBES - BATTERIES 539 800 800 500-5740-337-00 OTHER SUPPLIES 38 300 300 TOTAL MATERIALS & SUPPLIES 16,491 20,666 0 20,666 0 0 MAINTENANCE & REPAIRS 500-5740-40-00 OMFOR VEHICLES 250 1,000 1,500 500-5740-40-00 0000 1,500 500-5740-40-00 1,500 500-5740-40-00 0 1,000 1,500 500-5740-40-00 1,000 1,000 0 500-5740-40-00 1,000 1,000 0<	500-5740-326-00	RADIO & COMMUNICATION	0	0		0		
500-5740-333-00 OFFICE FURNITURE 0 800 800 500-5740-335-00 GAS 4,642 4,050 4,050 500-5740-337-00 TIRES - TUBES - BATTERIES 533 800 300 500-5740-309-00 OTHER SUPPLIES 16,491 20,666 0 20,666 0 0 MAINTENANCE & REPAIRS 500-5740-402-00 OFFICE EQUIPMENT 0 300 300 300 500-5740-402-00 OFFICE EQUIPMENT 0 300 1,500 500-5740-400 COMPUTER EQUIP & SOFTWARE 6,365 0 0 0 500-5740-400-00 MONTOR VEHICLES 250 1,000 1,000 1,500 500-5740-410-00 BUILDINGS & STRUCTURES 92 1,000 1,000 0 500-5740-410-00 OHICHNERY & EQUIPMENT 410 600 600 500 500 500 500 500 500 500 500 500 500 500 500 500 500 0 0 0 <	500-5740-330-00	UNIFORMS & APPAREL	74	800		800		
500-5740-333-00 GAS 4,642 4,050 4,050 500-5740-337-00 TIRES - TUBES - BATTERIES 539 800 800 500-5740-337-00 OTHER SUPPLIES 38 300 300 TOTAL MATERIALS & SUPPLIES 16,491 20,666 0 20,666 0 0 MAINTENANCE & REPAIRS 500-5740-40-00 COMPUTER EQUIP & SOFTWARE 6,365 0 0 0 500-5740-40-00 MOTOR VEHICLES 250 1,000 1,000 500-5740-40-00 1,000 500-5740-40-00 1,000 500-5740-40-00 1,000 500-5740-40-00 1,000 500-5740-40-00 1,000 1,000 500-5740-40-00 1,000 1,000 1,000 0	500-5740-332-00	MINOR TOOLS & EQUIPMENT	0	200		200		
500-5740-337-00 TIRES - TUBES - BATTERIES 539 800 800 500-5740-399-00 OTHER SUPPLIES 38 300 300 TOTAL MATERIALS & SUPPLIES 16,491 20,666 0 20,666 0 0 MAINTENANCE & REPAIRS 500-5740-400-00 OFFICE EQUIPMENT 0 300 300 300 500-5740-400-00 OOPTICE EQUIPMENT 0 300 1,500 1,500 500-5740-400-00 MOTOR VEHICES 250 1,000 1,500 500-5740-400 00 1,500 500-5740-400-00 MACHINERY & EQUIPMENT 410 6600 6600 500 500-5740-490-00 THER MAINTENANCE & REPAIRS 0 200 <t< td=""><td>500-5740-334-00</td><td>OFFICE FURNITURE</td><td>0</td><td>800</td><td></td><td>800</td><td></td><td></td></t<>	500-5740-334-00	OFFICE FURNITURE	0	800		800		
500-5740-399-00 OTHER SUPPLIES 38 300 300 TOTAL MATERIALS & SUPPLIES 16,491 20,666 0 20,666 0 0 MAINTENANCE & REPAIRS 500-5740-402-00 OFFICE EQUIPMENT 0 300 300 300 500-5740-402-00 COMPUTER EQUIP & SOFTWARE 6,365 0 0 0 500-5740-402-00 COMPUTER EQUIPMENT 0 300 1,000 1,500 500-5740-410-00 BUILDINGS & STRUCTURES 92 1,000 1,000 500-5740-412-00 MACHINERY & EQUIPMENT 410 6600 6600 500-5740-412-00 MACHINERY & EQUIPMENT 410 6600 600 500 500-5740-426-00 RADIO & COMMUNICATIONS 0 350 350 500 200 200 200 200 200 200 200 200 200 200 200 500-5740-50-00 MACHINERY & EQUIPMENTS 0 3,000 3,000 0 0 500-5740-510-00 TRANSPORTATION & LODGING 0 0 0 </td <td>500-5740-335-00</td> <td>GAS</td> <td>4,642</td> <td>4,050</td> <td></td> <td>4,050</td> <td></td> <td></td>	500-5740-335-00	GAS	4,642	4,050		4,050		
TOTAL MATERIALS & SUPPLIES 16,491 20,666 0 20,666 0 0 MAINTENANCE & REPAIRS 500-5740-402-00 OFFICE EQUIPMENT 0 300 300 300 500-5740-402-00 OFFICE EQUIPMENT 0 300 1,500 500-5740-400-00 MOTOR VEHICLES 250 1,000 1,500 500-5740-400-00 MOTOR VEHICLES 250 1,000 1,500 500-5740-400-00 MOTOR VEHICLES 250 1,000 1,000 500-5740-412-00 MACHINERY & EQUIPMENT 410 600 600 500-5740-49-00 OTHER MAINTENANCE & REPAIRS 0 200 200 200 200 0 0 500-5740-499-00 OTHER MAINTENANCE & REPAIRS 7,117 3,450 0 3,950 0 0 0 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	500-5740-337-00	TIRES - TUBES - BATTERIES	539	800		800		
MAINTENANCE & REPAIRS 500-5740-402-00 OFFICE EQUIPMENT 0 300 300 500-5740-402-00 COMPUTER EQUIP & SOFTWARE 6,365 0 0 500-5740-406-00 MOTOR VEHICLES 250 1,000 1,500 500-5740-410-00 BUILDINGS & STRUCTURES 92 1,000 1,000 500-5740-420-00 MACHINERY & EQUIPMENT 410 600 600 500-5740-420-00 RADIO & COMMUNICATIONS 0 350 350 500-5740-420-00 OTHER MAINTENANCE & REPAIRS 7,117 3,450 0 3,950 0 0 500-5740-520-00 DUES & SUBSCRIPTIONS 300 0 0 0 3,000 3,000 500-5740-502-00 MTGS-SEMINARS-CONFERENCES 696 3,000 3,000 3,000 0 0 0 500-5740-502-00 MTGS-SEMINARS-CONFERENCES 696 3,400 0 4,200 0 0 500-5740-740-00 CREDIT CARD FEES 96,030 75,000 110,000 0 0	500-5740-399-00	OTHER SUPPLIES	38	300		300		
S00-5740-402-00 OFFICE EQUIPMENT 0 300 300 500-5740-402-00 COMPUTER EQUIP & SOFTWARE 6,365 0 0 500-5740-402-00 MOTOR VEHICLES 250 1,000 1,500 500-5740-412-00 MOTOR VEHICLES 250 1,000 1,500 500-5740-412-00 MACHINERY & EQUIPMENT 410 600 600 500-5740-412-00 MACHINERY & EQUIPMENT 410 600 600 500-5740-426-00 RADIO & COMMUNICATIONS 0 350 350 500-5740-426-00 OTHER MAINTENANCE & REPAIRS 0 200 200 200 TOTAL MAINTENANCE & REPAIRS 7,117 3,450 0 3,950 0 0 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 3,000 3,000 500-5740-510-00 TRANSPORTATION & LODGING 0 400 1,200 0 0 MISCELLANEOUS 96,030 75,000 110,000 0 0 0 0 S00-5740-740-00 CREDIT CARD FEES 96,030 75,000 110,000 0	TOTAL MATERIALS	S & SUPPLIES	16,491	20,666	0	20,666	0	0
500-5740-404-00 COMPUTER EQUIP & SOFTWARE 6,365 0 0 500-5740-406-00 MOTOR VEHICLES 250 1,000 1,500 500-5740-410-00 BUILDINGS & STRUCTURES 92 1,000 1,000 500-5740-412-00 MACHINERY & EQUIPMENT 410 600 600 500-5740-426-00 RADIO & COMMUNICATIONS 0 350 350 500-5740-499-00 OTHER MAINTENANCE & REPAIRS 0 200 200 TOTAL MAINTENANCE & REPAIRS 7,117 3,450 0 3,950 0 0 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 3,000 3,000 0 0 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 0 0 0 500-5740-502-00 MTGS-SEMINARS-CONFERENCES 696 3,000 3,000 1,200 0 0 TOTAL STAFF DEV & TRAINING 996,030 75,000 110,000 0 0 0 500-5740-740-00 CREDIT CARD FE	MAINTENANCE &	REPAIRS						
500-5740-406-00 MOTOR VEHICLES 250 1,000 1,500 500-5740-410-00 BUILDINGS & STRUCTURES 92 1,000 1,000 500-5740-412-00 MACHINERY & EQUIPMENT 410 600 600 500-5740-426-00 RADIO & COMMUNICATIONS 0 350 350 500-5740-499-00 OTHER MAINTENANCE & REPAIRS 0 200 200 TOTAL MAINTENANCE & REPAIRS 7,117 3,450 0 3,950 0 0 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 3,000 3,000 3,000 500-5740-502-00 MTGS-SEMINARS-CONFERENCES 696 3,000 3,000 1,200 0 0 500-5740-502-00 DUES & SUBSCRIPTION & LODGING 0 400 1,200 0 0 500-5740-502-00 TRANSPORTATION & LODGING 0 400 1,200 0 0 500-5740-50-00 CREDIT CARD FEES 96,030 75,000 110,000 0 0 500-5740-700-0 CREDIT CARD FE	500-5740-402-00	OFFICE EQUIPMENT	0	300		300		
500-5740-410-00 BUILDINGS & STRUCTURES 92 1,000 1,000 500-5740-412-00 MACHINERY & EQUIPMENT 410 600 600 500-5740-4226-00 RADIO & COMMUNICATIONS 0 350 350 500-5740-426-00 OTHER MAINTENANCE & REPAIRS 0 200 200 200 TOTAL MAINTENANCE & REPAIRS 7,117 3,450 0 3,950 0 0 Staff DEV & TRAINING 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 0 500-5740-502-00 TRANSPORTATION & LODGING 0 400 1,200 0 0 500-5740-502-00 TRANSPORTATION & LODGING 0 400 1,200 0 0 0 fortal staff DEV & TRAINING 996 3,400 0 4,200 0 0 S00-5740-740-00 CREDIT CARD FEES 96,030 75,000 110,000 0 0 S00-5740-904-00 CREDIT CARD FEES 96,030 75,000 0 110,000 0 0 S00-5740-904-00 COMPUTER EQUIP & SOFTWARE 0 33,000 0 <td< td=""><td>500-5740-404-00</td><td>COMPUTER EQUIP & SOFTWARE</td><td>6,365</td><td>0</td><td></td><td>0</td><td></td><td></td></td<>	500-5740-404-00	COMPUTER EQUIP & SOFTWARE	6,365	0		0		
500-5740-412-00 MACHINERY & EQUIPMENT 410 600 600 500-5740-426-00 RADIO & COMMUNICATIONS 0 350 350 500-5740-499-00 OTHER MAINTENANCE & REPAIRS 0 200 200 TOTAL MAINTENANCE & REPAIRS 7,117 3,450 0 3,950 0 0 STAFF DEV & TRAINING 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 0 0 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 0 0 0 500-5740-502-00 TRANSPORTATION & LODGING 0 400 1,200 0 0 TOTAL STAFF DEV & TRAINING 996 3,400 0 4,200 0 0 S00-5740-740-00 CREDIT CARD FEES 96,030 75,000 110,000 0 0 S00-5740-740-00 CREDIT CARD FEES 96,030 75,000 0 110,000 0 0 S00-5740-904-00 COMPUTER EQUIP & SOFTWARE 0 33,000 0 0 0 0 CAPITAL OUTLAY 0 33,000 0	500-5740-406-00	MOTOR VEHICLES	250	1,000		1,500		
500-5740-426-00 RADIO & COMMUNICATIONS 0 350 350 500-5740-499-00 OTHER MAINTENANCE & REPAIRS 0 200 200 TOTAL MAINTENANCE & REPAIRS 7,117 3,450 0 3,950 0 0 STAFF DEV & TRAINING 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 0 0 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 0 0 500-5740-502-00 MTGS-SEMINARS-CONFERENCES 696 3,000 3,000 3,000 0	500-5740-410-00	BUILDINGS & STRUCTURES	92	1,000		1,000		
500-5740-499-00 OTHER MAINTENANCE & REPAIRS 0 200 200 TOTAL MAINTENANCE & REPAIRS 7,117 3,450 0 3,950 0 0 STAFF DEV & TRAINING 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 0 0 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 0 0 500-5740-502-00 MTGS-SEMINARS-CONFERENCES 696 3,000 3,000 3,000 1,200 TOTAL STAFF DEV & TRAINING 996 3,400 0 4,200 0 0 MISCELLANEOUS 500-5740-740-00 CREDIT CARD FEES 96,030 75,000 110,000 0	500-5740-412-00	MACHINERY & EQUIPMENT	410	600		600		
TOTAL MAINTENANCE & REPAIRS 7,117 3,450 0 3,950 0 0 STAFF DEV & TRAINING 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 0 500-5740-502-00 MTGS-SEMINARS-CONFERENCES 696 3,000 3,000 3,000 500-5740-508-00 MTGS-SEMINARS-CONFERENCES 696 3,000 3,000 1,200 TOTAL STAFF DEV & TRAINING 996 3,400 0 4,200 0 0 MISCELLANEOUS 500-5740-740-00 CREDIT CARD FEES 96,030 75,000 110,000 0 0 TOTAL MISCELLANEOUS 96,030 75,000 0 110,000 0 0 CAPITAL OUTLAY 500-5740-904-00 COMPUTER EQUIP & SOFTWARE 0 33,000 0 0 0 TOTAL CAPITAL OUTLAY 0 33,000 0 0 0 0 0	500-5740-426-00	RADIO & COMMUNICATIONS	0	350		350		
STAFF DEV & TRAINING 500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 500-5740-502-00 MTGS-SEMINARS-CONFERENCES 696 3,000 3,000 500-5740-510-00 TRANSPORTATION & LODGING 0 400 1,200 TOTAL STAFF DEV & TRAINING 996 3,400 0 4,200 0 0 MISCELLANEOUS 500-5740-740-00 CREDIT CARD FEES 96,030 75,000 110,000 0 0 TOTAL MISCELLANEOUS 96,030 75,000 0 110,000 0 0 CAPITAL OUTLAY 96,030 75,000 0 110,000 0 0 0 TOTAL CAPITAL OUTLAY 0 33,000 0 0 0 0 0	500-5740-499-00	OTHER MAINTENANCE & REPAIRS	0	200		200		
500-5740-502-00 DUES & SUBSCRIPTIONS 300 0 0 500-5740-508-00 MTGS-SEMINARS-CONFERENCES 696 3,000 3,000 500-5740-508-00 TRANSPORTATION & LODGING 0 400 1,200 TOTAL STAFF DEV & TRAINING 996 3,400 0 4,200 0 0 MISCELLANEOUS 500-5740-7000 CREDIT CARD FEES 96,030 75,000 110,000 0 0 0 TOTAL MISCELLANEOUS 96,030 75,000 0 110,000 0 0 0 CAPITAL OUTLAY 96,030 75,000 0 110,000 0 0 0 CAPITAL OUTLAY 0 33,000 0 0 0 0 0 TOTAL CAPITAL OUTLAY 0 33,000 0 0 0 0 0	TOTAL MAINTENA	NCE & REPAIRS	7,117	3,450	0	3,950	0	0
500-5740-508-00 MTGS-SEMINARS-CONFERENCES 696 3,000 3,000 500-5740-510-00 TRANSPORTATION & LODGING 0 400 1,200 TOTAL STAFF DEV & TRAINING 996 3,400 0 4,200 0 0 MISCELLANEOUS 500-5740-740-00 CREDIT CARD FEES 96,030 75,000 110,000 0 0 0 TOTAL MISCELLANEOUS 96,030 75,000 0 110,000 0 0 0 CAPITAL OUTLAY 96,030 75,000 0 110,000 0 0 0 TOTAL CAPITAL OUTLAY 0 33,000 0 0 0 0	STAFF DEV & TRAI	NING						
500-5740-510-00 TRANSPORTATION & LODGING 0 400 1,200 TOTAL STAFF DEV & TRAINING 996 3,400 0 4,200 0 0 MISCELLANEOUS 500-5740-740-00 CREDIT CARD FEES 96,030 75,000 110,000 0 0 TOTAL MISCELLANEOUS 500-5740-904-00 COMPUTER EQUIP & SOFTWARE 0 33,000 0 0 0 CAPITAL OUTLAY 500-5740-904-00 COMPUTER EQUIP & SOFTWARE 0 33,000 0 0 0 0	500-5740-502-00	DUES & SUBSCRIPTIONS	300	0		0		
TOTAL STAFF DEV & TRAINING 996 3,400 0 4,200 0 0 MISCELLANEOUS 500-5740-740-00 CREDIT CARD FEES 96,030 75,000 110,000 0 0 TOTAL MISCELLANEOUS 96,030 75,000 0 110,000 0 0 CAPITAL OUTLAY 96,030 75,000 0 110,000 0 0 S00-5740-904-00 COMPUTER EQUIP & SOFTWARE 0 33,000 0 0 0 TOTAL CAPITAL OUTLAY 0 33,000 0 0 0 0	500-5740-508-00	MTGS-SEMINARS-CONFERENCES	696	3,000		3,000		
MISCELLANEOUS 500-5740-700 CREDIT CARD FEES 96,030 75,000 110,000 0 TOTAL MISCELLANEOUS 96,030 75,000 0 110,000 0 0 CAPITAL OUTLAY 500-5740-904-00 COMPUTER EQUIP & SOFTWARE 0 33,000 0 0 0 TOTAL CAPITAL OUTLAY 500-5740-904-00 COMPUTER EQUIP & SOFTWARE 0 33,000 0 0 0 0	500-5740-510-00	TRANSPORTATION & LODGING	0	400		1,200		
500-5740-740-00 CREDIT CARD FEES 96,030 75,000 110,000 0 0 TOTAL MISCELLANEOUS 96,030 75,000 0 110,000 0 0 CAPITAL OUTLAY 500-5740-904-00 COMPUTER EQUIP & SOFTWARE 0 33,000 0 0 0 TOTAL CAPITAL OUTLAY 0 33,000 0 0 0 0	TOTAL STAFF DEV	& TRAINING	996	3,400	0	4,200	0	0
TOTAL MISCELLANEOUS 96,030 75,000 0 110,000 0 0 CAPITAL OUTLAY 500-5740-904-00 COMPUTER EQUIP & SOFTWARE 0 33,000 0 0 0 0 TOTAL CAPITAL OUTLAY 0 33,000 0 0 0 0 0	MISCELLANEOUS							
CAPITAL OUTLAY 0 33,000 0 500-5740-904-00 COMPUTER EQUIP & SOFTWARE 0 33,000 0 0 0 0 TOTAL CAPITAL OUTLAY 0 33,000 0 0 0 0 0	500-5740-740-00	CREDIT CARD FEES	96,030	75,000		110,000		
500-5740-904-00 COMPUTER EQUIP & SOFTWARE 0 33,000 0 TOTAL CAPITAL OUTLAY 0 33,000 0 0 0	TOTAL MISCELLAN	IEOUS	96,030	75,000	0	110,000	0	0
TOTAL CAPITAL OUTLAY 0 33,000 0 <td>CAPITAL OUTLAY</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	CAPITAL OUTLAY							
	500-5740-904-00	COMPUTER EQUIP & SOFTWARE	0	33,000		0		
TOTAL BILLING 785,564 828,255 0 942,405 0 0	TOTAL CAPITAL O	JTLAY	0	33,000	0	0	0	0
	TOTAL BILLING	-	785,564	828,255	0	942,405	0	0

500 - ELECTRIC UTILITY PUBLIC UTILITY DISTRIBUTION

			2022-23	2022-23	2022-23
2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
177,815	168,455		168,455		
0	9,504		9,524		
36,118	35,971		35,971		
362,833	432,080		431,856		
23,953	16,480		16,000		
13,027	14,083		15,546		
46,164	51,758		51,817		
84,395	87,324		85,211		
82,667	82,462		84,501		
7,659	12,649		10,775		
0	0		32,629		
834,629	910,766	0	942,285	0	0
	ACTUAL 177,815 0 36,118 362,833 23,953 13,027 46,164 84,395 82,667 7,659 0	ACTUALBUDGET177,815168,45509,50436,11835,971362,833432,08023,95316,48013,02714,08346,16451,75884,39587,32482,66782,4627,65912,64900	ACTUALBUDGETESTIMATE177,815168,45509,50436,11835,971362,833432,08023,95316,48013,02714,08346,16451,75884,39587,32482,66782,4627,65912,64900	2020-21 ACTUAL2021-22 BUDGET2021-22 ESTIMATEPROPOSED BUDGET177,815168,455 09,5049,52436,11835,97135,971362,833432,080431,85623,95316,48016,00013,02714,08315,54646,16451,75851,81784,39587,32485,21182,66782,46284,5017,65912,64910,7750032,629	2020-21 ACTUAL2021-22 BUDGET2021-22 ESTIMATEPROPOSED BUDGETREVISIONS177,815168,455 9,504168,45509,5049,52436,11835,97135,971362,833432,080431,85623,95316,48016,00013,02714,08315,54646,16451,75851,81784,39587,32485,21182,66782,46284,5017,65912,64910,7750032,629

ELECTRIC DISTRIBUTION	Full-time	Part-time	Active	Vacant	Budgeted
Electric Superintendent	Х		1		Х
Line Foreman/Electric	Х		1		Х
Class A Lineman	Х		3	1	Х
Lineman I	Х		2		Х
Lineman II Apprentice	Х		1		Х
Administrative Asst	Х		1		Х

CONTRACTS	& SERVICES
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500-5745-207-00	PRINTING, MKTG & PUBLIC RE	37	400	400		
500-5745-214-00	RENTS & LEASES	1,800	40,999	25,000		
500-5745-216-00	MAINTENANCE & REPAIRS	90	300	500		
500-5745-222-00	SAFETY & REGULATORY	665	3,000	4,000		
500-5745-226-00	RADIO & COMMUNICATIONS	5,099	4,860	4,860		
500-5745-240-00	POSTAGE & SHIPPING	1	300	300		
500-5745-244-00	UTILITIES	1,735	3,000	3,000		
500-5745-299-00	OTHER CONTRACTS & SERVICES	134,668	165,000	295,000		
TOTAL CONTRACT	S & SERVICES	144,096	217,859	0 333,060	0	0
MATERIALS & SUP	PLIES					
500-5745-302-00	OFFICE	321	300	300		

TOTAL DISTRIBUT	ON	1,408,048	1,853,145	0	2,459,061	0	0
TOTAL CAPITAL O	JTLAY	254,152	475,000	0	895,000	0	0
500-5745-927-00	TRANSFORMERS	24,013	25,000		45,000		
500-5745-912-00	MACHINERY & EQUIPMENT	0	0		0		
500-5745-911-00	CONSTR/PROJECT IMPROVEMENT	226,499	300,000		500,000		
500-5745-910-00	BUILDINGS & STRUCTURES	0	150,000		0		
500-5745-906-00	MOTOR VEHICLES	1,400	0		350,000		
500-5745-903-00	ENGINEERING & DESIGN	2,240	0		0		
CAPITAL OUTLAY							
TOTAL STAFF DEV	& IRAINING	6,684	9,056	0	9,056	0	0
		_					
500-5745-510-00	TRANSPORTATION & LODGING	0,084	300		300		
500-5745-508-00	MTGS-SEMINARS-CONFERENCES	6,684	8,756		8,756		
STAFF DEV & TRAI	NING						
TOTAL MAINTENA	NCE & REPAIRS	137,159	192,850	0	227,850	0	0
500-5745-456-00	STREET LIGHTS	21,441	25,000		30,000		
500-5745-455-00	DISTRIBUTION & SERVICE LINES	67,509	80,000		95,000		
500-5745-453-00	TRANSFORMERS	0	20,000		30,000		
500-5745-451-00	METERS & BOXES	32,341	50,000		55,000		
500-5745-426-00	RADIO & COMMUNICATIONS	0	100		100		
500-5745-412-00	MACHINERY & EQUIPMENT	13,918	15,000		15,000		
500-5745-410-00	BUILDINGS & STRUCTURES	414	250		250		
MAINTENANCE & 500-5745-406-00	REPAIRS MOTOR VEHICLES	1,536	2,500		2,500		
TOTAL MATLINAL		31,325	47,014	Ū	51,810	Ū	U
TOTAL MATERIALS		31,329	47,614	0	51,810	0	0
500-5745-399-00	OTHER SUPPLIES	3,901	5,500		5,500		
500-5745-380-00	BULK MATERIALS	0	1,000		1,200		
500-5745-337-00	TIRES - TUBES - BATTERIES	1,309	3,500		3,500		
500-5745-336-00	DIESEL	6,823	8,000		9,000		
500-5745-335-00	GAS	2,883	5,504		7,000		
500-5745-334-00	OFFICE FURNITURE	202	250		250		
500-5745-332-00	MINOR TOOLS & EQUIPMENT	3,156	5,000		5,000		
500-5745-330-00	UNIFORMS & APPAREL	6,251	7,710		7,710		
500-5745-328-00	JANITORIAL	368	750		750		
500-5745-326-00	RADIO & COMMUNICATIONS	930	200		200		
500-5745-322-00 500-5745-324-00	SAFETY & REGULATORY CHEMICAL & MEDICAL	4,751 930	4,000 5,600		5,000 5,600		
500-5745-306-00	MOTOR VEHICLES	406	0		500		
500-5745-304-00	COMPUTER EQUIP & SOFTWARE	27	300		300		
500 5745 004 00		27	200		200		

500 - ELECTRIC UTILITY PUBLIC UTILITY NON-DEPARTMENTAL

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
CONTRACTS & SER	VICES						
500-5799-206-00	INSURANCE	21,648	22,100		22,100		
500-5799-222-00	SAFETY & REGULATORY	0	0		0		
500-5799-298-00	WHOLESALE POWER PURCH	7,927,607	7,264,300		7,464,300		
500-5799-299-00	OTHER CONTRACTS & SERVICES	0	0		0		
TOTAL CONTRACT	& SERVICES	7,949,256	7,286,400	0	7,486,400	0	0
OPERATING TRAN	SFERS						
500-5799-800-00	TRANSF TO GENERAL FUND	1,877,359	2,009,111		2,300,555		
500-5799-849-00	TRNSF OUT-OVERHEAD COSTS	13,916	15,337		16,569		
TOTAL OPERATING	G TRANSFERS	1,891,275	2,024,448	0	2,317,124	0	0
DEBT SERVICE							
500-5799-854-00	2022 TAX NOTE	0	0		63,490		
500-5799-879-00	SIB LOAN	71,151	71,149		71,155		
				_			
TOTAL DEBT SERV	CE	71,151	71,149	0	134,645	0	0
TOTAL NON-DEPA	RTMENTAL	9,911,682	9,381,997	0	9,938,169	0	0
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WATER DEPT.

520 - WATER UTILITY FUND WATER SUMMARY

				2022-23	2022-23	2022-23
	2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
	ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
REVENUES	3,711,636	5,744,622	0	4,934,269	0	0
EXPENSES						
DISTRIBUTION	1,897,608	2,931,935	0	2,303,501	0	0
TREATMENT	934,112	989,296	0	933,575	0	0
NON-DEPARTMENTAL	1,228,759	1,661,719	0	1,694,869	0	0
TOTAL - WATER	4,060,478	5,582,950	0	4,931,945	0	0
TOTAL - WATER	-348,842	161,672	0	2,324	0	0

520 - WATER UTILITY WATER UTILITY REVENUES

REVENUES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
INTERGOVERNMENTAL							
520-4355-00 GRANT FUNDIN	IG	0	60,000	0	0		
TOTAL INTEREST		0	60,000	0	0	0	0
SERVICES & FEES							
520-4502-00 SALES		3,570,687	3,757,535	0	4,000,682		
520-4507-00 TAP FEES		15,025	18,500	0	20,500		
520-4508-00 CONNECT FEES		11,300	16,600	0	16,600		
TOTAL SERVICES & FEES		3,597,012	3,792,635	0	4,037,782	0	0
INTEREST							
520-4710-00 INTEREST EARN	IINGS	522	1,200	0	1,200		
TOTAL INTEREST		522	1,200	0	1,200	0	0
MISCELLANEOUS							
520-4805-00 OTHER SOURCE	S	0	0	0	0		
520-4806-00 SALE OF FIXED	ASSETS	1,594	2,500	0	2,500		
520-4830-00 OTHER MISC R	EVENUE	112,508	157,500	0	112,000		
TOTAL MISCELLANEOUS		114,102	160,000	0	114,500	0	0
OP TRANSFERS & OTHER REVENUE							
520-4903-00 TRNSF FR ARP (GRANT FUND	0	1,300,000	0	350,000		
520-4915-00 TRNSF FR WAS (OFFSET DE	TEWATER FUND BT)	0	430,787	0	430,787		
TOTAL OP TRANSFERS & OTHER RE	VENUE	0	1,730,787	0	780,787	0	0
TOTAL REVENUES		3,711,636	5,744,622	0	4,934,269	0	0

520 - WATER UTILITY PUBLIC UTILITY WATER DISTRIBUTION

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVI	CES						
520-5750-102-00	SALARIES - ADMINISTRATIVE	41,648	41,478		41,478		
520-5750-104-00	SALARIES - SUPERVISORY	45,460	77,501		77,533		
520-5750-105-00	SALARIES - PROFESSIONAL	4,724	12,941		12,959		
520-5750-106-00	WAGES - CLERICAL	8,788	8,797		8,797		
520-5750-108-00	WAGES - LABOR	153,675	126,829		123,674		
520-5750-112-00	OVERTIME	11,532	5,305		5,150		
520-5750-116-00	LONGEVITY	7,842	8,705		8,808		
520-5750-120-00	FICA/MEDICARE	20,114	21,600		21,298		
520-5750-122-00	RETIREMENT	37,691	35,972		35,023		
520-5750-130-00	EMPLOYEE HEALTH INSURANCE	53,259	51,585		52,459		
520-5750-132-00	WORKER'S COMP	2,885	3,731		3,105		
520-5750-155-00	PAYROLL CONTINGENCY	0	0		14,243		
TOTAL PERSONNE	L SERVICES	387,619	394,444	0	404,527	0	0

WATER DEPARTMENT	Full-time	Part-time	Active	Vacant	Budgeted
Water/WW Supervisor	Х		1		Х
Water/WW Leader	Х		1		Х
Water/WW System Operator	Х		3		Х
Heavy Equipment Operator	Х		1		Х

CONTRACTS & SERVICES

TOTAL CONTRACT	S & SERVICES	1,365,836	1,186,841	0 1,633,924	0	0
520-5750-299-00	OTHER CONTRACTS & SERVICES	46,715	0	16,500		
520-5750-297-01	GBRA - CARRIZO A/F	0	0			
520-5750-297-00	GBRA - CARRIZO PROJECT '20	263,542	128,738	447,193		
520-5750-296-00	GBRA - LUL WTR PLANT O&M	785,989	747,130	816,666		
520-5750-292-00	GBRA - LUL CAP RECOVERY CHG	62,161	60,820	60,803		
520-5750-290-00	GBRA - LULING PIPELINE O&M	200,871	230,305	262,512		
520-5750-244-00	UTILITIES	661	0	700		
520-5750-240-00	POSTAGE & SHIPPING	0	100	100		
520-5750-226-00	RADIO & COMMUNICATIONS	1,631	2,200	2,200		
520-5750-224-00	CHEMICAL & MEDICAL	0	300	300		
520-5750-222-00	SAFETY & REGULATORY	0	5,500	5,500		
520-5750-214-00	RENTS & LEASES	822	7,948	17,650		
520-5750-212-00	FINANCIAL & ACCOUNTING	3,443	3,300	3,300		
520-5750-207-00	PRINTING, MKTG & PUBLIC RE	0	500	500		

520 5750 302-00 OFICE 538 1,000 1,000 520 5750 310-00 BUILDING & STRUCTURES 599 600 600 520 5750 312-00 MACHINERY & EQUIPMENT 1,716 2,000 2,000 520 5750 322-00 CHEMICAL & MEDICAL 68 300 300 520 5750 322-00 CHEMICAL & MEDICAL 68 300 300 520 5750 332-00 UNITORINS & APPAREL 3,405 4,000 4,400 520 5750 332-00 MINOR TOOLS & EQUIPMENT 2,626 2,900 2,900 520 5750 330-00 DESL 3,686 5,350 5,350 520 5750 360-00 DESLE 3,686 5,350 3,500 520 5750 360-00 BULK MATERIALS 5,236 6,800 2,000 520 5750 400-00 BULK MATERIALS 5,236 6,800 3,500 520 5750 400-00 MULDING & S TRUCTURES 3,951 2,500 3,500 520 5750 400-00 MANITEMANCE & REPAIRS 14,000 14,000 520 5750-480-00 MACHINERY & COMMUNICATIONS <	MATERIALS & SUP	PLIES						
520-5750-312-00 MACHINERY & EQUIPMENT 1,716 2,000 2,000 520-5750-322-00 SAFETY & REGUATORY 1,006 2,700 2,700 520-5750-322-00 JANITORIAL 379 700 700 520-5750-320-00 JANITORIAL 379 700 700 520-5750-320-00 JINITORIAL 379 700 700 520-5750-330-00 UNIFORMS & APPAREL 3,405 4,000 4,400 520-5750-330-00 GAS 18,484 14,500 14,500 520-5750-30-00 TRES L 3,686 5,350 5,350 520-5750-30-00 BUILK MATERIALS 5,236 6,800 8,800 TOTAL MATERIALS & SUPPLIES 0 1,200 1,200 520-5750-400 MUITHOR VEHICLES 3,951 2,500 3,500 500 520-5750-400 MUITHNEY & EQUIPMENT 5,683 3,500 7,500 500 520-5750-482-00 MAINS 19,627 13,000 13,000 520-5750-482-00 MAINS 52	520-5750-302-00	OFFICE	358	1,000		1,000		
520-5750-322-00 SAFETY & REGULATORY 1,006 2,700 2,700 520-5750-324-00 CHEMICAL & MEDICAL 68 300 300 520-5750-324-00 UNIFORIAL 379 700 700 520-5750-324-00 UNIFORMS & APPAREL 3,405 4,000 4,400 520-5750-332-00 MINOR TOOLS & EQUIPMENT 2,626 2,900 2,2000 520-5750-337-00 TRES - TUBES - BATTERIES 0 1,200 1,200 520-5750-338-00 BULK MATERIALS 5,236 6,800 8,800 0 0 520-5750-338-00 BULK MATERIALS 5,236 6,800 3,500 520-5750-120 3,500 520-5750-120 0 44,450 0 0 520-5750-410-00 BULLIK MATERIALS 5,235 6,800 3,500 520-5750-120 0 1,000 1,000 520-5750-412-00 MACHINERY & EQUIPMENT 5,083 3,500 7,500 520-5750-480-00 SHRVICE LINES 19,627 13,000 13,000 520-5750-480-00 SHRVICE LINES	520-5750-310-00	BUILDING & STRUCTURES	599	600		600		
520-5750-324-00 CHEMICAL & MEDICAL 68 300 300 520-5750-328-00 JANITORIAL 379 700 700 520-5750-328-00 JANITORIAL 379 700 700 520-5750-335-00 GAS 18,484 14,500 14,500 520-5750-335-00 DIESEL 3,686 5,350 5,350 520-5750-337-00 TIRES - TUBES - BATTERIES 0 1,200 1,200 520-5750-337-00 BULK MATERIALS 5,236 6,800 8,800 TOTAL MATERIALS & SUPPLIES 37,564 42,050 0 44,450 0 0 MAINTENANCE & REPAIRS 520-5750-410-00 BULDINGS & STRUCTURES 2,00 1,000 1,000 520-5750-410-00 BULDINGS & STRUCTURES 2,00 7,000 7,000 520-5750-440-00 MACHINERY & EQUIPMENT 5,033 3,500 7,000 520-5750-440-00 MAINIS 16,271 13,000 13,000 520-5750-480-00 ARINE METERS & BOXES 5,1253 7,000 7,000 0 <td>520-5750-312-00</td> <td>MACHINERY & EQUIPMENT</td> <td>1,716</td> <td>2,000</td> <td></td> <td>2,000</td> <td></td> <td></td>	520-5750-312-00	MACHINERY & EQUIPMENT	1,716	2,000		2,000		
520-5750-328-00 JANITORIAL 379 700 700 520-5750-330-00 UNIFORMS & APPAREL 3,405 4,000 4,400 520-5750-332-00 GAS 18,444 14,500 14,500 520-5750-336-00 DIESEL 3,666 5,350 5,350 520-5750-337-00 TIRES - TUBES - BATTERIES 0 1,200 1,200 520-5750-336-00 BULK MATERIALS 5,756 42,050 0 44,450 0 0 70TAL MATERIALS & SUPPLIES 37,564 42,050 0 44,450 0 0 520-5750-406-00 MOTOR VEHICLES 3,951 2,500 3,500 250 520 520 550 500 520 550 500 <t< td=""><td>520-5750-322-00</td><td>SAFETY & REGULATORY</td><td>1,006</td><td>2,700</td><td></td><td>2,700</td><td></td><td></td></t<>	520-5750-322-00	SAFETY & REGULATORY	1,006	2,700		2,700		
520-5750-330-00 UNIFORMS & APPAREL 3,405 4,000 4,400 520-5750-332-00 GAS 18,444 14,500 14,500 520-5750-335-00 DIESEL 3,866 5,350 5,350 520-5750-337-00 TIRES - TUBES - BATTERIES 0 1,200 1,200 520-5750-380-00 BULK MATERIALS 5,726 6,800 8,800 TOTAL MATERIALS & SUPPLIES 37,564 42,050 0 44,450 0 0 MAINTENANCE & REPAIRS 5,236 6,800 3,500 3,500 2,500 3,500 2,500 3,500 5,00	520-5750-324-00	CHEMICAL & MEDICAL	68	300		300		
520-5750-332-00 MINOR TOOLS & EQUIPMENT 2,626 2,900 2,900 520-5750-333-00 GAS 18,484 14,500 14,500 520-5750-333-00 DIESEL 3,686 5,350 5,350 520-5750-330-00 BULK MATERIALS 5,236 6,800 8,800 TOTAL MATERIALS & SUPPLIES 37,564 42,050 0 44,450 0 0 MAINTENANCE & REPAIRS 5,236 6,800 3,500 520-5750-410-00 BULDINGS & STRUCTURES 2,20 1,000 1,000 520-5750-412-00 MACHINERY & CQUIPMENT 5,083 3,500 7,500 520-5750-420-00 SERVICE LINES 19,627 13,000 13,000 520-5750-430-00 SERVICE LINES 19,627 13,000 14,000 14,000 520-5750-430-00 SERVICE LINES 19,627 13,000 13,000 520-5750-430-00 SERVICE LINES 19,627 13,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000 14,00	520-5750-328-00	JANITORIAL	379	700		700		
520-5750-335-00 GAS 18,484 14,500 14,500 520-5750-335-00 DIESEL 3,686 5,350 5,350 520-5750-337-00 TIRES - TUBES - BATTERIES 0 1,200 1,200 520-5750-380-00 BULK MATERIALS 5,236 6,800 8,800 TOTAL MATERIALS & SUPPLIES 37,564 42,050 0 44,450 0 0 MAINTENANCE & REPAIRS 520-5750-406-00 MOTOR VEHICLES 3,951 2,500 3,500 7,500 520-5750-410-00 BULDINGS & STRUCTURES 220 1,000 1,000 520-5750-432-00 AADIO & COMMUNICATIONS 0 500 500 520-5750-482-00 MAINS ENTREY & EQUIPMENT 5,083 16,271 14,000 14,000 20-5750-432-00 MAINS 0	520-5750-330-00	UNIFORMS & APPAREL	3,405	4,000		4,400		
520-5750-336-00 DIESEL 3,686 5,350 5,350 520-5750-337-00 TRES - TUBES - BATTERIES 0 1,200 1,200 520-5750-330-00 BULK MATERIALS 5,236 6,800 8,800 TOTAL MATERIALS & SUPPLIES 37,564 42,050 0 44,450 0 0 MAINTENANCE & REPAIRS 520-5750-410-00 BUILDINGS & STRUCTURES 2,20 1,000 1,000 520-5750-412-00 MACHINERY & EQUIPMENT 5,083 3,500 7,500 520-5750-426-00 RADIO & COMMUNICATIONS 0 500 500 520-5750-432-00 MAINS 16,271 14,000 14,000 520-5750-432-00 MAINS 16,271 14,000 14,000 520-5750-432-00 MAINS 16,271 14,000 14,000 520-5750-432-00 MAINS 16,271 14,000 1,100 520-5750-432-00 MAINS 16,271 1,100 1,100 520-5750-430-00 UES & SUBSCRIPTIONS 525 600 600 <	520-5750-332-00	MINOR TOOLS & EQUIPMENT	2,626	2,900		2,900		
520-5750-337-00 TIRES - TUBES - BATTERIES 0 1,200 1,200 520-5750-380-00 BULK MATERIALS 5,236 6,800 8,800 TOTAL MATERIALS & SUPPLIES 37,564 42,050 0 44,450 0 0 MAINTENANCE & REPAIRS 520-5750-406-00 MUTOR VEHICLES 3,951 2,500 3,500 520-5750-410-00 BULDINGS & STRUCTURES 220 1,000 1,000 520-5750-420-00 RADIO & COMMUNICATIONS 0 500 500 500 520-5750-480-00 SERVICE LINES 19,627 13,000 13,000 520-5750-482-00 MAINS 16,271 14,000 14,000 520-5750-484-00 WATER METERS & BOXES 51,253 70,000	520-5750-335-00	GAS	18,484	14,500		14,500		
520-5750-380-00 BULK MATERIALS 5,236 6,800 8,800 TOTAL MATERIALS & SUPPLIES 37,564 42,050 0 44,450 0 0 MAINTENANCE & REPAIRS 520-5750-40-00 MOTOR VEHICLES 3,951 2,500 3,500 1,000 520-5750-410-00 BULKINGS & STRUCTURES 220 1,000 1,000 500 500 520-5750-426-00 RACHINERY & EQUIPMENT 5,083 3,500 7,500 520-5750-482-00 MAINS 16,271 14,000 14,000 520-5750-482-00 MAINS 16,271 14,000 14,000 520-5750-482-00 MAINS 16,271 14,000 14,000 520-5750-482-00 MAINS 16,271 14,000 14,000 0 </td <td>520-5750-336-00</td> <td>DIESEL</td> <td>3,686</td> <td>5,350</td> <td></td> <td>5,350</td> <td></td> <td></td>	520-5750-336-00	DIESEL	3,686	5,350		5,350		
TOTAL MATERIALS & SUPPLIES 37,564 42,050 0 44,450 0 0 MAINTENANCE & REPAIRS 520-5750-400-00 MOTOR VEHICLES 3,951 2,500 3,500 520-5750-410-00 BUILDINGS & STRUCTURES 220 1,000 1,000 520-5750-412-00 MACHINERY & EQUIPMENT 5,083 3,500 7,500 520-5750-426-00 RADIO & COMMUNICATIONS 0 500 500 520-5750-482-00 MAINS 16,271 14,000 14,000 520-5750-482-00 MAINS 16,271 14,000 14,000 520-5750-482-00 MAINS 16,271 14,000 14,000 520-5750-490-00 HYDRANTS & VALVES 7,612 7,000 7,000 7,000 7,000 7,000 0	520-5750-337-00	TIRES - TUBES - BATTERIES	0	1,200		1,200		
MAINTENANCE & REPAIRS 520-5750-406-00 MOTOR VEHICLES 3,951 2,500 3,500 520-5750-410-00 BUILDINGS & STRUCTURES 220 1,000 1,000 520-5750-412-00 MACHINERY & EQUIPMENT 5,083 3,500 7,500 520-5750-426-00 RADIO & COMMUNICATIONS 0 500 500 520-5750-480-00 SERVICE LINES 19,627 13,000 14,000 520-5750-480-00 MART METERS & BOXES 51,253 70,000 70,000 520-5750-480-00 MART METERS & BOXES 7,612 7,000 7,000 520-5750-480-00 HYDRANTS & VALVES 7,612 7,000 7,000 0 0 520-5750-502-00 DUES & SUBSCRIPTIONS 525 600 600 520-5750-506-00 CERTIFICATION & LICENSING 1,247 1,100 1,100 520-5750-506-00 CERTIFICATION & LICENSING 1,247 4,100 0 0 0 520-5750-506-00 MCHINERY & EQUIPMENT 0 0 0 0 0 <t< td=""><td>520-5750-380-00</td><td>BULK MATERIALS</td><td>5,236</td><td>6,800</td><td></td><td>8,800</td><td></td><td></td></t<>	520-5750-380-00	BULK MATERIALS	5,236	6,800		8,800		
520-5750-406-00 MOTOR VEHICLES 3,951 2,500 3,500 520-5750-410-00 BUILDINGS & STRUCTURES 220 1,000 1,000 520-5750-412-00 MACHINERY & EQUIPMENT 5,083 3,500 7,500 520-5750-426-00 RADIO & COMMUNICATIONS 0 500 500 520-5750-480-00 SERVICE LINES 19,627 13,000 14,000 520-5750-480-00 WATER METERS & BOXES 51,213 7,000 70,000 520-5750-480-00 HYDRANTS & VALVES 7,612 7,000 7,000 520-5750-480-00 HYDRANTS & VALVES 7,612 7,000 7,000 0 0 520-5750-480-00 HYDRANTS & VALVES 7,612 7,000 7,000 0 0 0 0 520-5750-502-00 DUES & SUBSCRIPTIONS 525 600 60 600 60 <	TOTAL MATERIALS	& SUPPLIES	37,564	42,050	0	44,450	0	0
520-5750-410-00 BUILDINGS & STRUCTURES 220 1,000 1,000 520-5750-412-00 MACHINERY & EQUIPMENT 5,083 3,500 7,500 520-5750-426-00 RADIO & COMMUNICATIONS 0 500 500 520-5750-480-00 SERVICE LINES 19,627 13,000 13,000 520-5750-480-00 MAINS 16,271 14,000 14,000 520-5750-480-00 MATER METERS & BOXES 51,253 70,000 70,000 520-5750-480-00 HYDRANTS & VALVES 7,612 7,000 70,000 TOTAL MAINTENANCE & REPAIRS 104,017 111,500 0 116,500 0 0 520-5750-502-00 DUES & SUBSCRIPTIONS 525 600 600 520-5750-508-00 CERTIFICATION & LICENSING 1,247 1,100 1,100 520-5750-508-00 MTGS-SEMINARS-CONFERENCES 800 2,400 2,400 0 0 0 CAPITAL OUTLAY 2,572 4,100 0 100,000 0 0 520-5750-912-00 MACHINERY & EQUIPMENT 0 100,000 0 520-5750-964-00 WATER TOWER REPAIR	MAINTENANCE &	REPAIRS						
520-5750-412-00 MACHINERY & EQUIPMENT 5,083 3,500 7,500 520-5750-426-00 RADIO & COMMUNICATIONS 0 500 500 520-5750-426-00 SERVICE LINES 19,627 13,000 13,000 520-5750-480-00 SERVICE LINES 19,627 13,000 14,000 520-5750-482-00 MAINS 16,271 14,000 14,000 520-5750-480-00 WATER METERS & BOXES 51,253 70,000 70,000 520-5750-490-00 HYDRANTS & VALVES 7,612 7,000 7,000 520-5750-502-00 DUS & SUBSCRIPTIONS 525 600 600 600 520-5750-508-00 CERTIFICATION & LICENSING 1,247 1,100 1,100 520-5750-508-00 MTGS-SEMINARS-CONFERENCES 800 2,400 2,400 0 0 0 0 520-5750-508-00 MULDINGS & STRUCTURES 0 0 100,000 0 0 0 0 520-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 0 520-5750-960-00 WATER MAINS & LINES 0 0 0 0	520-5750-406-00	MOTOR VEHICLES	3,951	2,500		3,500		
520-5750-426-00 RADIO & COMMUNICATIONS 0 500 500 520-5750-480-00 SERVICE LINES 19,627 13,000 13,000 520-5750-480-00 MAINS 16,271 14,000 14,000 520-5750-482-00 MAINS 16,271 14,000 70,000 520-5750-484-00 WATER METERS & BOXES 51,253 70,000 70,000 520-5750-490-00 HYDRANTS & VALVES 7,612 7,000 7,000 7 TOTAL MAINTENANCE & REPAIRS 104,017 111,500 0 116,500 0 0 520-5750-502-00 DUES & SUBSCRIPTIONS 525 600 600 520-5750-506-00 CERTIFICATION & LICENSING 1,247 1,100 1,100 520-5750-508-00 MTGS-SEMINARS-CONFERENCES 800 2,400 2,400 0 0 CAPITAL OUTLAY 520-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 0 520-5750-960-00 WATER MAINS & LINES 0 443,000 0 0 520-5750-964-00 WATER TOWER REPAIR 0 0 0 0 0 520-5750-964-00 <t< td=""><td>520-5750-410-00</td><td>BUILDINGS & STRUCTURES</td><td>220</td><td>1,000</td><td></td><td>1,000</td><td></td><td></td></t<>	520-5750-410-00	BUILDINGS & STRUCTURES	220	1,000		1,000		
520-5750-480-00 SERVICE LINES 19,627 13,000 13,000 520-5750-482-00 MAINS 16,271 14,000 14,000 520-5750-482-00 WATER METERS & BOXES 51,253 70,000 70,000 520-5750-480-00 HYDRANTS & VALVES 7,612 7,000 7,000 TOTAL MAINTENANCE & REPAIRS 104,017 111,500 0 116,500 0 0 S20-5750-502-00 DUES & SUBSCRIPTIONS 525 600 600 520-5750-506-00 CERTIFICATION & LICENSING 1,247 1,100 1,100 520-5750-508-00 MTGS-SEMINARS-CONFERENCES 800 2,400 2,400 0 0 0 520-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 0 0 0 0 520-5750-912-00 MACHINERY & EQUIPMENT 0 750,000 0 0 0 0 0 520-5750-912-00 MACHINERY & EQUIPMENT 0 750,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	520-5750-412-00	MACHINERY & EQUIPMENT	5,083	3,500		7,500		
520-5750-482-00 MAINS 16,271 14,000 14,000 520-5750-484-00 WATER METERS & BOXES 51,253 70,000 70,000 520-5750-490-00 HYDRANTS & VALVES 7,612 7,000 7,000 TOTAL MAINTENANCE & REPAIRS 104,017 111,500 0 116,500 0 0 S20-5750-502-00 DUES & SUBSCRIPTIONS 525 600 600 520-5750-506-00 CERTIFICATION & LICENSING 1,247 1,100 1,110 520-5750-508-00 CERTIFICATION & LICENSING 1,247 1,400 1,100 0 0 520-5750-508-00 MTGS-SEMINARS-CONFERENCES 800 2,400 2,400 0 0 0 520-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 0 0 0 520-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 0 0 0 520-5750-910-00 BUILDINGS & STRUCTURES 0 0 0 0 0 0 520-5750-912-00 MACHINERY & EQUIPMENT 0 750,000 0 0 0 <td>520-5750-426-00</td> <td>RADIO & COMMUNICATIONS</td> <td>0</td> <td>500</td> <td></td> <td>500</td> <td></td> <td></td>	520-5750-426-00	RADIO & COMMUNICATIONS	0	500		500		
520-5750-484-00 WATER METERS & BOXES 51,253 70,000 70,000 520-5750-490-00 HYDRANTS & VALVES 7,612 7,000 7,000 TOTAL MAINTENANCE & REPAIRS 104,017 111,500 0 116,500 0 0 STAFF DEV & TRAINING 520-5750-502-00 DUES & SUBSCRIPTIONS 525 600 600 520-5750-506-00 CERTIFICATION & LICENSING 1,247 1,100 1,1100 520-5750-508-00 MTGS-SEMINARS-CONFERENCES 800 2,400 2,400 0 0 0 0 TOTAL STAFF DEV & TRAINING 2,572 4,100 0 4,100 0	520-5750-480-00	SERVICE LINES	19,627	13,000		13,000		
520-5750-490-00 HYDRANTS & VALVES 7,612 7,000 7,000 TOTAL MAINTENANCE & REPAIRS 104,017 111,500 0 116,500 0 0 STAFF DEV & TRAINING 520-5750-502-00 DUES & SUBSCRIPTIONS 525 600 600 520-5750-506-00 CERTIFICATION & LICENSING 1,247 1,100 1,100 520-5750-508-00 MTGS-SEMINARS-CONFERENCES 800 2,400 0 0 0 0 TOTAL STAFF DEV & TRAINING 2,572 4,100 0 4,100 0 0 0 S20-5750-508-00 MTGS-SEMINARS-CONFERENCES 0 0 100,000 0 0 0 S20-5750-910-00 BUILDINGS & STRUCTURES 0 0 0 100,000 0 0 S20-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 0 0 0 S20-5750-912-00 MACHINERY & EQUIPMENT 0 750,000 0 0 0 0 0 S20-5750-964-00 WATER TOWER REPAIR 0 0 100,000 0 0 0 <t< td=""><td>520-5750-482-00</td><td>MAINS</td><td>16,271</td><td>14,000</td><td></td><td>14,000</td><td></td><td></td></t<>	520-5750-482-00	MAINS	16,271	14,000		14,000		
TOTAL MAINTENANCE & REPAIRS 104,017 111,500 0 116,500 0 0 STAFF DEV & TRAINING 520-5750-502-00 DUES & SUBSCRIPTIONS 525 600 600 520-5750-502-00 EVALUATION & LICENSING 1,247 1,100 1,100 1,100 520-5750-508-00 MTGS-SEMINARS-CONFERENCES 800 2,400 2,400 0	520-5750-484-00	WATER METERS & BOXES	51,253	70,000		70,000		
STAFF DEV & TRAINING 520-5750-502-00 DUES & SUBSCRIPTIONS 525 600 600 520-5750-506-00 CERTIFICATION & LICENSING 1,247 1,100 1,100 520-5750-508-00 MTGS-SEMINARS-CONFERENCES 800 2,400 2,400 TOTAL STAFF DEV & TRAINING 2,572 4,100 0 4,100 0 0 CAPITAL OUTLAY 520-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 0 520-5750-912-00 MACHINERY & EQUIPMENT 0 750,000 0 0 520-5750-960-00 0 100,000 0 520-5750-960-00 0 100,000 0	520-5750-490-00	HYDRANTS & VALVES	7,612	7,000		7,000		
520-5750-502-00 DUES & SUBSCRIPTIONS 525 600 600 520-5750-506-00 CERTIFICATION & LICENSING 1,247 1,100 1,100 520-5750-508-00 MTGS-SEMINARS-CONFERENCES 800 2,400 2,400 TOTAL STAFF DEV & TRAINING 2,572 4,100 0 4,100 0 0 CAPITAL OUTLAY 520-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 0 0 520-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 0 0 520-5750-910-00 MACHINERY & EQUIPMENT 0 750,000 0 0 0 520-5750-960-00 WATER MAINS & LINES 0 443,000 0 0 0 520-5750-964-00 WATER TOWER REPAIR 0 1,193,000 0 100,000 0 TOTAL CAPITAL OUTLAY	TOTAL MAINTENA	NCE & REPAIRS	104,017	111,500	0	116,500	0	0
520-5750-506-00 CERTIFICATION & LICENSING 1,247 1,100 1,100 520-5750-508-00 MTGS-SEMINARS-CONFERENCES 800 2,400 2,400 TOTAL STAFF DEV & TRAINING 2,572 4,100 0 4,100 0 0 CAPITAL OUTLAY 520-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 0 0 520-5750-912-00 MACHINERY & EQUIPMENT 0 750,000 0 0 0 520-5750-960-00 WATER MAINS & LINES 0 443,000 0 0 0 520-5750-964-00 WATER TOWER REPAIR 0 1,193,000 0 100,000 0	STAFF DEV & TRAI	NING						
520-5750-508-00 MTGS-SEMINARS-CONFERENCES 800 2,400 2,400 TOTAL STAFF DEV & TRAINING 2,572 4,100 0 4,100 0 0 CAPITAL OUTLAY 520-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 0 520-5750-912-00 MACHINERY & EQUIPMENT 0 750,000 0 0 0 520-5750-960-00 WATER MAINS & LINES 0 443,000 0 0 0 TOTAL CAPITAL OUTLAY 0 1,193,000 0 100,000 0 0	520-5750-502-00	DUES & SUBSCRIPTIONS	525	600		600		
TOTAL STAFF DEV & TRAINING 2,572 4,100 0 4,100 0 0 CAPITAL OUTLAY 520-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 520-5750-912-00 MACHINERY & EQUIPMENT 0 750,000 0 0 520-5750-960-00 WATER MAINS & LINES 0 443,000 0	520-5750-506-00	CERTIFICATION & LICENSING	1,247	1,100		1,100		
CAPITAL OUTLAY 520-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 520-5750-912-00 MACHINERY & EQUIPMENT 0 750,000 0 520-5750-960-00 WATER MAINS & LINES 0 443,000 0 520-5750-964-00 WATER TOWER REPAIR 0 0 0 0 TOTAL CAPITAL OUTLAY 0 1,193,000 0 100,000 0 0	520-5750-508-00	MTGS-SEMINARS-CONFERENCES	800	2,400		2,400		
520-5750-910-00 BUILDINGS & STRUCTURES 0 0 100,000 520-5750-912-00 MACHINERY & EQUIPMENT 0 750,000 0 520-5750-960-00 WATER MAINS & LINES 0 443,000 0 520-5750-964-00 WATER TOWER REPAIR 0 0 0 0 TOTAL CAPITAL OUTLAY 0 1,193,000 0 100,000 0	TOTAL STAFF DEV	& TRAINING	2,572	4,100	0	4,100	0	0
520-5750-912-00 MACHINERY & EQUIPMENT 0 750,000 0 520-5750-960-00 WATER MAINS & LINES 0 443,000 0 520-5750-964-00 WATER TOWER REPAIR 0 0 0 TOTAL CAPITAL OUTLAY 0 1,193,000 0 100,000 0	CAPITAL OUTLAY							
520-5750-960-00 WATER MAINS & LINES 0 443,000 0 520-5750-964-00 WATER TOWER REPAIR 0 0 0 0 TOTAL CAPITAL OUTLAY 0 1,193,000 0 100,000 0 0	520-5750-910-00	BUILDINGS & STRUCTURES	0	0		100,000		
520-5750-964-00 WATER TOWER REPAIR 0 0 0 0 TOTAL CAPITAL OUTLAY 0 1,193,000 0 100,000 0 0	520-5750-912-00	MACHINERY & EQUIPMENT	0	750,000		0		
TOTAL CAPITAL OUTLAY 0 1,193,000 0 100,000 0 0	520-5750-960-00	WATER MAINS & LINES	0	443,000		0		
	520-5750-964-00	WATER TOWER REPAIR	0	0		0		
TOTAL WATER DISTRIBUTION 1,897,608 2,931,935 0 2,303,501 0 0 0	TOTAL CAPITAL OU	JTLAY	0	1,193,000	0	100,000	0	0
	TOTAL WATER DIS	TRIBUTION	1,897,608	2,931,935	0	2,303,501	0	0

520 - WATER UTILITY PUBLIC UTILITY WATER TREATMENT

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
CONTRACTS & SERVICES 520-5755-200-00 GBRA - TREATMENT PLANT O&M	934,112	989,296		933,575		
TOTAL CONTRACT & SERVICES	934,112	989,296	0	933,575	0	0
TOTAL WATER TREATMENT	934,112	989,296	0	933,575	0	0

520 - WATER UTILITY PUBLIC UTILITY NON-DEPARTMENTAL

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
CONTRACTS & SER	VICES						
520-5799-206-00	INSURANCE	18,747	20,747		20,747		
520-5799-298-00	14 GBRA CONTR REV BONDS	448,032	407,158		447,200		
TOTAL CONTRACT	S & SERVICES	466,779	427,905	0	467,947	0	0
OPERATING TRAN	SFERS						
520-5799-800-00	TRANSF TO GENERAL FUND	170,100	300,896		290,590		
520-5799-849-00	TRNSF OUT-OVERHEAD COSTS	5,154	5,837		6,079		
TOTAL OPERATING	G TRANSFERS	175,254	306,733	0	296,669	0	0
DEBT SERVICE							
520-5799-857-00	2016 GO REFUNDING	30,921	200,159		203,081		
520-5799-871-00	06A TAX & REV CO'S	676	0		0		
520-5799-877-00	15 TAX & REV CO'S	472,453	644,249		644,496		
520-5799-879-00	SIB LOAN	82,676	82,673		82,676		
TOTAL DEBT SERV	ICE	586,726	927,081	0	930,253	0	0
TOTAL NON-DEPA	RTMENTAL	1,228,759	1,661,719	0	1,694,869	0	0

WASTEWATER DEPT.

540 - WASTEWATER UTILITY FUND WASTEWATER SUMMARY

				2022-23	2022-23	2022-23
	2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
	ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
REVENUES	2,432,390	3,034,591	0	4,363,300	0	0
EXPENSES						
COLLECTION	409,105	450,563	0	1,749,763	0	0
TREATMENT	890,193	1,393,158	0	733,846	0	0
NON-DEPARTMENT	AL 0	1,141,399	0	1,723,684	0	0
TOTAL - WASTEWA	TER 1,299,299	2,985,120	0	4,207,293	0	0
TOTAL - WASTEWATER	1,133,092	49,471	0	156,007	0	0

540 - WASTEWATER UTILITY WASTEWATER REVENUES

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
REVENUES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
SERVICES & FEES							
540-4502-00	SALES	2,349,465	2,517,791		2,870,500		
540-4507-00	TAP FEES	7,825	12,500		10,500		
TOTAL SERVICES 8	, FFFS	2,357,290	2,530,291	0	2,881,000	0	0
TOTAL SERVICES &		2,337,230	2,330,231	Ū	2,001,000	Ū	Ū
INTEREST							
540-4710-00	INTEREST EARNINGS	3,651	1,800		1,800		
TOTAL INTEREST		3,651	1,800	0	1,800	0	0
		-,	,		,		
MISCELLANEOUS							
540-4804-00	TRNSFR FROM SERIES 2022	0	0		1,300,000		
540-4806-00	SALE OF FIXED ASSETS	0	2,500		500		
540-4830-00	OTHER MISC REVENUE	71,450	500,000		180,000		
TOTAL MISCELLAN	IFOLIS	71,450	502,500	0	1,480,500	0	0
		, 1,430	502,500	Ū	1,400,500	U	U
TOTAL REVENUES		2,432,390	3,034,591	0	4,363,300	0	0

540 - WASTEWATER UTILITY PUBLIC UTILITY WASTEWATER COLLECTION

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVI	CES						
540-5760-102-00	SALARIES - ADMINISTRATIVE	24,915	24,813		24,814		
540-5760-104-00	SALARIES - SUPERVISORY	39,014	31,121		31,133		
540-5760-105-00	SALARIES - PROFESSIONAL	1,890	8,218		8,231		
540-5760-106-00	WAGES - CLERICAL	3,515	3,518		3,519		
540-5760-108-00	WAGES - LABOR	125,838	127,494		128,341		
540-5760-112-00	OVERTIME	6,913	3,090		3,000		
540-5760-116-00	LONGEVITY	5,153	5,793		6,343		
540-5760-120-00	FICA/MEDICARE	15,647	15,634		15,712		
540-5760-122-00	RETIREMENT	28,446	26,036		25,837		
540-5760-130-00	EMPLOYEE HEALTH INSURANCE	44,614	39,578		40,981		
540-5760-132-00	WORKER'S COMP	2,670	3,956		3,389		
540-5760-150-00	CAR ALLOWANCE	0	0		0		
540-5760-155-00	PAYROLL CONTINGENCY	0	0		9,788		
TOTAL PERSONNE	L SERVICES	298,614	289,251	0	301,088	0	0

WASTEWATER DEPARTMENT	Full-time	Part-time	Active	Vacant	Budgeted
Water/WW System Operator	Х		3		Х
Heavy Equipment Operator	Х		1		Х

CONTRACTS & SERV	/ICES						
540-5760-212-00	FINANCIAL & ACCOUNTING	3,443	3,300		3,300		
540-5760-214-00	RENTS & LEASES	0	32,637		16,700		
540-5760-224-00	CHEMICAL & MEDICAL	20	255		255		
540-5760-226-00	RADIO & COMMUNICATIONS	675	1,000		1,000		
540-5760-244-00	UTILITIES	15,012	13,000		16,000		
TOTAL CONTRACTS	& SERVICES	19,150	50,192	0	37,255	0	0
MATERIALS & SUPP	PLIES						
540-5760-302-00	OFFICE	603	500		500		
540-5760-310-00	BUILDINGS & STRUCTURES	197	500		500		
540-5760-312-00	MACHINERY & EQUIPMENT	239			0		
540-5760-322-00	SAFETY & REGULATORY	395	1,000		1,000		
540-5760-324-00	CHEMICAL & MEDICAL	0	120		120		

TOTAL WASTEWA	TER COLLECTION	409,105	450,563	0	1,749,763	0	0
TOTAL CAPITAL O	UTLAY	0	600	0	1,300,000	0	0
540-5760-911-00	CONSTRUCTION/PROJECT IMP	0	0		1,300,000		
540-5760-906-00	MOTOR VEHICLES	0	0		0		
540-5760-904-00	COMPUTER EQUIP & SOFTWARE	0	600		0		
CAPITAL OUTLAY							
TOTAL STAFF DEV	& TRAINING	2,676	4,350	0	4,350	0	0
540-5760-508-00	MTGS-SEMINARS-CONFERENCES	232	2,000		2,000		
540-5760-506-00	CERTIFICATION & LICENSING	1,994	2,000		2,000		
540-5760-502-00	DUES & SUBSCRIPTIONS	450	350		350		
STAFF DEV & TRAI	NING						
TOTAL MAINTENA	NCE & REPAIRS	73,343	78,500	0	78,500	0	0
540-5760-486-00	MANHOLES	522	3,000		3,000		
540-5760-484-00	LIFT STATIONS & METERS	57,090	47,500		47,500		
540-5760-482-00	MAINS	4,573	6,000		6,000		
540-5760-480-00	SERVICE LINES	5,082	7,000		7,000		
540-5760-412-00	MACHINERY & EQUIPMENT	4,414	11,000		11,000		
540-5760-406-00	MOTOR VEHICLES	1,661	4,000		4,000		
MAINTENANCE &	REPAIRS						
TOTAL MATERIALS	S & SUPPLIES	15,323	27,670	0	28,570	0	0
540-5760-380-00	BULK MATERIALS	7,929	15,000		15,000		
540-5760-337-00	TIRES - TUBES - BATTERIES	131	2,200		2,200		
540-5760-336-00	DIESEL	154	250		250		
540-5760-335-00	GAS	41	2,400		2,400		
540-5760-332-00	MINOR TOOLS & EQUIPMENT	1,880	1,500		1,500		
540-5760-330-00	UNIFORMS & APPAREL	3,240	3,200		4,100		
540-5760-328-00	JANITORIAL	514	1,000		1,000		

540 - WASTEWATER UTILITY PUBLIC UTILITY WASTEWATER TREATMENT

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
CONTRACTS & SERVICES 540-5765-200-00 GBRA - TREATMENT PLANT O&M	890,193	1,393,158		733,846		
TOTAL CONTRACTS & SERVICES	890,193	1,393,158	0	733,846	0	0
TOTAL WASTEWATER TREATMENT	890,193	1,393,158	0	733,846	0	0

540 - WASTEWATER UTILITY PUBLIC UTILITY WASTEWATER NON-DEPARTMENTAL

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
CONTRACTS & SERVICES						
540-5799-206-00 INSURANCE		4,800		4,800	0	
TOTAL CONTRACTS & SERVICES	0	4,800	0	4,800	0	0
OPERATING TRANSFERS						
540-5799-800-00 TRNSF TO GENERAL FUND		379,757		752,586		
540-5799-802-00 TRANSF TO I&S DEBT SVC FUND		160,000		160,000		
540-5799-822-00 TRANSF TO WATER FUND		430,787		430,787		
540-5799-849-00 TRNSF OUT-OVERHEAD COSTS		2,352		2,352		
TOTAL OPERATING TRANSFERS	0	972,896	0	1,345,725	0	0
DEBT SERVICE						
540-5799-854-00 2022 TAX NOTE		0		208,985		
540-5799-857-00 2016 GO REFUNDING		30,744		31,193		
540-5799-877-00 15 TAX & REV CO'S		55,852		55,874		
540-5799-879-00 SIB LOAN		77,107		77,107		
TOTAL DEBT SERVICE	0	163,703	0	373,159	0	0
TOTAL NON-DEPARTMENTAL	0	1,141,399	0	1,723,684	0	0

SOLID WASTE DEPT.

560 - SOLID WASTE FUND SOLID WASTE SUMMARY

					2022-23	2022-23	2022-23
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
REVENUES		2,038,352	2,063,450	0	2,154,685	0	0
EXPENSES							
	HAND COLLECTION	1,034,055	955,869	0	966,248	0	0
	BIN COLLECTION	542,476	464,865	0	486,373	0	0
	RECYCLING	81,003	84,192	0	87,366	0	0
	LAND-FILL	22,710	700	0	25,700	0	0
	NON-DEPARTMENTAL	247,580	321,512	0	323,230	0	0
	TOTAL - SOLID WASTE	1,927,824	1,827,138	0	1,888,917	0	0
TOTAL - SOLIE	O WASTE	110,528	236,312	0	265,768	0	0

560 - SOLID WASTE UTILITY PUBLIC UTILITY SOLID WASTE UTILITY

					2022-23	2022-23	2022-23
			2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
REVENUES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
SERVICES & FEES							
560-4506-00	SERVICES & CHARGES	63,969	50,750		56,300		
560-4509-00	RECYCLE COLLECTIONS	55,586	55,400		45,360		
560-4515-00	BIN COLLECTIONS	1,914,756	1,950,500		2,048,025		
		_,	_,,				
TOTAL SERVICES &	& FEES	2,034,311	2,056,650		0 2,149,685	0	0
INTEREST							
560-4710-00	INTEREST EARNINGS	1,186	1,800		1,500		
TOTAL INTEREST		1,186	1,800		0 1,500	0	0
MISCELLANEOUS							
560-4806-00	SALE OF FIXED ASSETS	0	1,500		0		
560-4831-00	RECYCLABLES INCOME	2,855	3,500		3,500		
TOTAL MISCELLAN	NEOUS	2,855	5,000		0 3,500	0	0
TOTAL REVENUES		2,038,352	2,063,450		0 2,154,685	0	0

560 - SOLID WASTE UTILITY PUBLIC UTILITY HAND COLLECTIONS

EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
PERSONNEL SERVIO	CES						
560-5770-102-00	SALARIES - ADMINISTRATIVE	14,751	14,691		14,691		
560-5770-104-00	SALARIES - SUPERVISORY	14,125	12,930		12,935		
560-5770-105-00	SALARIES - PROFESSIONAL	945	2,208		2,211		
560-5770-106-00	WAGES - CLERICAL	1,757	1,759		1,759		
560-5770-108-00	WAGES - LABOR	60,494	60,545		60,909		
560-5770-116-00	LONGEVITY	2,168	2,467		2,056		
560-5770-120-00	FICA/MEDICARE	7,124	7,249		7,234		
560-5770-122-00	RETIREMENT	13,040	12,309		11,896		
560-5770-130-00	EMPLOYEE HEALTH INSURANCE	21,785	19,542		20,023		
560-5770-132-00	WORKER'S COMP	2,694	3,460		2,941		
560-5770-150-00	CAR ALLOWANCE	0	0		0		
560-5770-155-00	PAYROLL CONTINGENCY	0	0		4,618		
TOTAL PERSONNEL	SERVICES	138,881	137,160	0	141,273	0	0
	SOLID WASTE DEPARTMENT	Full-time	Part-time	Active	Vacant	Budgeted	
	Sanitation Route Manager	Х		1		Х	
	Sanitation Worker I	Х			1	Х	

CONTRACTS & SERVICES

DIESEL TIRES - TUBES - BATTERIES OTHER SUPPLIES	2,055 0 23	4,000 2,285 100	3,00 2,28 10		
-	-				
DIESEL	2,055	4,000	3,00	00	
GAS	3,765	1,700	4,50	00	
MINOR TOOLS & EQUIPMENT	373	500	50	00	
CHEMICAL & MEDICAL	0	100	10	00	
SAFETY & REGULATORY	691	550	80	00	
MOTOR VEHICLES	209	1,200	1,20	00	
PLIES					
S & SERVICES	884,871	803,774	0 807,99	90 0	0
UNIFORMS & APPAREL	1,321	1,500	1,50	00	
CHEMICAL & MEDICAL	0	500	50	00	
FINANCIAL & ACCOUNTING	1,017	1,774	1,7	74	
PRINTING, MKTG & PUBLIC RE	0	0	33	36	
ADMINISTRATION & OPERATION	882,533	800,000	803,88	30	
	PRINTING, MKTG & PUBLIC RE FINANCIAL & ACCOUNTING CHEMICAL & MEDICAL UNIFORMS & APPAREL 5 & SERVICES PLIES MOTOR VEHICLES SAFETY & REGULATORY CHEMICAL & MEDICAL MINOR TOOLS & EQUIPMENT	PRINTING, MKTG & PUBLIC RE0FINANCIAL & ACCOUNTING1,017CHEMICAL & MEDICAL0UNIFORMS & APPAREL1,321S & SERVICES884,871PLIESMOTOR VEHICLES209SAFETY & REGULATORY691CHEMICAL & MEDICAL0MINOR TOOLS & EQUIPMENT373	PRINTING, MKTG & PUBLIC RE00FINANCIAL & ACCOUNTING1,0171,774CHEMICAL & MEDICAL0500UNIFORMS & APPAREL1,3211,500S & SERVICES884,871803,774PLIESMOTOR VEHICLES2091,200SAFETY & REGULATORY691550CHEMICAL & MEDICAL0100MINOR TOOLS & EQUIPMENT373500	PRINTING, MKTG & PUBLIC RE 0 0 33 FINANCIAL & ACCOUNTING 1,017 1,774 1,77 CHEMICAL & MEDICAL 0 500 50 UNIFORMS & APPAREL 1,321 1,500 1,50 S & SERVICES 884,871 803,774 0 807,99 PLIES 0 1,200 1,200 1,200 SAFETY & REGULATORY 691 550 80 CHEMICAL & MEDICAL 0 100 100 MINOR TOOLS & EQUIPMENT 373 500 50	PRINTING, MKTG & PUBLIC RE 0 0 336 FINANCIAL & ACCOUNTING 1,017 1,774 1,774 CHEMICAL & MEDICAL 0 500 500 UNIFORMS & APPAREL 1,321 1,500 1,500 S & SERVICES 884,871 803,774 0 807,990 0 PLIES 0 1,200 1,200 1,200 1,200 SAFETY & REGULATORY 691 550 800 601 100 100 MINOR TOOLS & EQUIPMENT 373 500 500 500 500

TOTAL HAND COLLECTIONS	1,034,055	955,869	0	966,248	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
560-5770-912-00 MACHINERY & EQUIPMENT	0	0		0		
560-5770-904-00 COMPUTER EQUIP & SOFTWARE	0	0		0		
CAPITAL OUTLAY						
TOTAL MAINTENANCE & REPAIRS	3,187	4,500	0	4,500	0	0
560-5770-412-00 MACHINERY & EQUIPMENT	1,793	4,500		4,500		
560-5770-406-00 MOTOR VEHICLES	1,394	0		0		
MAINTENANCE & REPAIRS						

560 - SOLID WASTE UTILITY PUBLIC UTILITY BIN COLLECTIONS

				2022-23	2022-23	2022-23
	2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES	ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVICES						
560-5772-102-00 SALARIES - ADMINISTRATIVE	9,173	9,136		9,136		
560-5772-104-00 SALARIES, - SUPERVISORY	19,401	19,455		19,423		
560-5772-108-00 WAGES - LABOR	50,195	0		0		
560-5772-112-00 OVERTIME	1,221	412		400		
560-5772-116-00 LONGEVITY	1,779	971		1,013		
560-5772-120-00 FICA/MEDICARE	6,271	2,321		2,293		
560-5772-122-00 RETIREMENT	11,308	3,926		3,770		
560-5772-130-00 EMPLOYEE HEALTH INSURANCE	12,565	3,277		3,344		
560-5772-132-00 WORKER'S COMP	923	899		762		
560-5772-150-00 CAR ALLOWANCE	0	0				
560-5772-155-00 PAYROLL CONTINGENCY	0	0		1,577		
TOTAL PERSONNEL SERVICES	112,835	40,397	0	41,718	0	0
CONTRACTS & SERVICES						
560-5772-202-00 ADMINISTRATION & OPERATION	411,216	404,373		424,560		
560-5772-214-00 RENTS & LEASES	6,149	7,245		7,245		
560-5772-222-00 SAFETY & REGULATORY	11,100	8,400		8,400		
560-5772-299-00 OTHER CONTRACTS & SERVICES	1,175	4,450		4,450		
TOTAL CONTRACTS & SERVICES	429,641	424,468	0	444,655	0	0
560-5772-499-00 OTHER MAINTENANCE & REPAIR	ł	0		0		
TOTAL MAINTENANCE & REPAIRS	0	0	0	0	0	0
TOTAL BIN COLLECTIONS	542,476	464,865	0	486,373	0	0

560 - SOLID WASTE UTILITY PUBLIC UTILITY RECYCLING

				2022-23	2022-23	2022-23
	2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES	ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
PERSONNEL SERVICES						
560-5774-108-00 WAGES - LABOR	28,519	29,394		29,522		
560-5774-116-00 LONGEVITY	480	600		720		
560-5774-120-00 FICA/MEDICARE	2,252	2,295		2,314		
560-5774-122-00 RETIREMENT	3,786	3,821		3,804		
560-5774-130-00 EMPLOYEE HEALTH INSURANCE	7,671	8,026		8,168		
560-5774-132-00 WORKER'S COMP	1,003	1,306		1,119		
560-5774-155-00 PAYROLL CONTINGENCY	0	0		1,469		
TOTAL PERSONNEL SERVICES	43,712	45,442	0	47,116	0	0

	Recycling	Full-time	Part-time	Active	Vacant	Budgeted
	Recycling Technician	Х		1		Х
CONTRACTS & SEI	RVICES					
560-5774-210-00	BUILDINGS & STRUCTURES	36	1,000		1,000	
560-5774-214-00	RENTS & LEASES	0	6,400		6,800	
560-5774-230-00	UNIFORMS & APPAREL	739	850		950	
560-5774-299-00	OTHER CONTRACTS & SERVICES	34,817	29,000		29,000	
TOTAL CONTRACT	S & SERVICES	35,592	37,250	0	37,750	0
	J & JERVICEJ	55,552	57,250	Ū	57,750	Ū
MATERIALS & SUF	PPLIES					
560-5774-335-00	GAS	0	500		500	
560-5774-399-00	OTHER SUPPLIES	1,085	1,000		1,000	
TOTAL MATERIAL	5 & SUPPLIES	1,085	1,500	0	1,500	0
MAINTENANCE &	REPAIRS					
100-5774-406-00	MOTOR VEHICLES	203	0		100	
560-5774-412-00	MACHINERY & EQUIPMENT	413	0		900	
TOTAL MAINTENA	NCE & REPAIRS	615	0	0	1,000	0
TOTAL RECYCLING	i	81,003	84,192	0	87,366	0

560 - SOLID WASTE UTILITY PUBLIC UTILITY LANDFILL

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
CONTRACTS & SERVICES						
560-5776-299-00 OTHER CONTRACTS & SERVICES	22,710	0		25,000		
TOTAL CONTRACTS & SERVICES	22,710	0	0	25,000	0	0
MATERIALS & SUPPLIES						
560-5776-399-00 OTHER SUPPLIES	0	700		700		
TOTAL MATERIALS & SUPPLIES	0	700	0	700	0	0
TOTAL LANDFILL	22,710	700	0	25,700	0	0

560 - SOLID WASTE UTILITY PUBLIC UTILITY NON-DEPARTMENTAL

				2022-23	2022-23	2022-23
	2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
EXPENDITURES	ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
CONTRACTS & SERVICES						
560-5799-203-00 ARCHITECTUAL & ENGINEERING	9,336	0		0		
560-5799-206-00 INSURANCE	1,848	1,970		1,970		
TOTAL CONTRACTS & SERVICES	11,184	1,970	0	1,970	0	0
OPERATING TRANSFERS						
560-5799-800-00 TRNSF TO GENERAL FUND	235,365	318,374		320,000		
560-5799-849-00 TRNSF OUT-OVERHEAD COSTS	1,031	1,168		1,260		
TOTAL OPERATING TRANSFERS	236,396	319,542	0	321,260	0	0
	_30,350	020,042	Ū	021,200	Ū	Ū
TOTAL NON-DEPARTMENTAL	247,580	321,512	0	323,230	0	0

EMS

570 - EMS FUND EMS

SUMMARY

				2022-23	2022-23	2022-23
	2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED
	ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET
REVENUES	1,278,135	1,338,482	0	1,721,200	0	0
EXPENSES	1,349,015	1,283,279	0	1,522,854	0	0
TOTAL - EMS	-70,880	55,203	0	198,346	0	0

570 - EMS FUND

EMS REVENUES

		NEVERC					
REVENUES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
INTERGOVERNME	NTAL						
570-4333-00	GRANT REIMBURSEMENT	0	4,000		0		
570-4334-00	US HHS STIMULUS GRANT	0	0		420,000		
TOTAL INTERGOV	ERNMENTAL	0	4,000	0	420,000	0	0
FINES & FEES							
570-4400-00	EMS FEES & CHARGES	1,277,141	1,330,982		1,300,000		
TOTAL FINES & FE	ES	1,277,141	1,330,982	0	1,300,000	0	0
INTEREST							
570-4710-00	INTEREST EARNINGS	994	3,500		1,200		
TOTAL INTEREST		994	3,500	0	1,200	0	0
TOTAL REVENUES		1,278,135	1,338,482	0	1,721,200	0	0

570 - EMS FUND EMS

EMS	OPER	ATIONS
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EXPENDITURES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
CONTRACTS & SU	PPLIES						
570-5319-202-00	ADMINISTRATION & OPERATION	60,000	60,000		60,000		
570-5319-214-00	RENTS & LEASES	22,023	4,631		22,023		
570-5319-216-00	MAINTENANCE & REPAIRS	0	0		0		
570-5319-226-00	RADIO & COMMUNICATIONS	7,045	3,200		2,496		
570-5319-244-00	UTILITIES	4,934	5,200		2,214		
570-5319-299-00	OTHER CONTRACTS & SERVICES	1,203,348	1,203,348		1,323,621		
TOTAL CONTRACT	S & SERVICES	1,297,350	1,276,379	0	1,410,354	0	0
MATERIALS & SUF	PPLIES						
570-5319-302-00	OFFICE	100			0		
570-5319-326-00	RADIO & COMMUNICATION	0	0		0		
TOTAL MATERIAL	S & SUPPLIES	100	0	0	0	0	0
MAINTENANCE &	REPAIRS						
570-5319-406-00	MOTOR VEHICLES	24,462	5,000		10,000		
570-5319-410-00	BUILDINGS & STRUCTURES	817	500		500		
570-5319-412-00	MACHINERY & EQUIPMENT	755	0		0		
TOTAL MAINTENA	ANCE & REPAIRS	26,034	5,500	0	10,500	0	0
MISCELLANOUS							
570-5319-738-00	GRANT MATCH	0	1,400		7,000		
TOTAL STAFF DEV	& TRAINING	0	1,400	0	7,000	0	0
CAPITAL OUTLAY							
570-5319-906-00	MOTOR VEHICLES	0	0		0		
570-5319-999-00	OTHER CAPITAL OUTLAY	25,531			95,000		
TOTAL CAPITAL O	UTLAY	25,531	0	0	95,000	0	0
TOTAL EMS OPER	ATIONS	1,349,015	1,283,279	0	1,522,854	0	0

AIRPORT

580 - AIRPORT AIRPORT SUMMARY 2022-23 2022-23 2022-23 2020-21 2021-22 2021-22 PROPOSED REVISIONS ADOPTED ACTUAL BUDGET ESTIMATE BUDGET BUDGET REVENUES 86,279 122,039 0 142,039 0 0 **EXPENSES** 22,364 67,839 0 89,807 0 0 **TOTAL - AIRPORT** 63,916 54,200 0 52,232 0 0

580 - AIRPORT AIRPORT REVENUES

REVENUES		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
INTERGOVERNM	ENTAL						
580-4333-00	GRANT REIMBURSEMENT	0	30,000		50,000	0	
TOTAL INTERGO	VERNMENTAL	0	30,000	0	50,000	0	0
FINES & FEES							
580-4443-00	T-HANGAR RENTAL	63,886	71,000		71,000	0	
580-4445-00	LAND LEASE INCOME	20,590	17,939		17,939	0	
580-4446-00	AVIATION FUEL CHARGES	1,370	2,500		2,500	0	
TOTAL FINES & F	EES	85,846	91,439	0	91,439	0	0
INTEREST							
580-4710-00	INTEREST EARNINGS	433	600		600	0	
TOTAL INTEREST		433	600	0	600	0	0
TOTAL REVENUE	S	86,279	122,039	0	142,039	0	0

580 - AIRPORT AIRPORT AIRPORT OPERATIONS

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED BUDGET	2022-23 REVISIONS	2022-23 ADOPTED BUDGET
PERSONNEL SERVICES						
580-5780-102-00 SALARIES - ADMINISTRATIVE	4,586	4,568		4,568		
580-5780-104-00 SALARIES - SUPERVISORY	2,834	2,856		2,856		
580-5780-116-00 LONGEVITY	2,034	2,000		2,000		
580-5780-120-00 FICA/MEDICARE	598	585		586		
580-5780-122-00 RETIREMENT	1,080	975		964		
580-5780-130-00 EMPLOYEE HEALTH INSURANCE	910	805		837		
580-5780-132-00 WORKER'S COMP	194	240		205		
580-5780-155-00 PAYROLL CONTINGENCY	0	0		366		
TOTAL PERSONNEL SERVICES	10,413	10,256	0	10,624	0	0
CONTRACTS & SERVICES						
580-5780-206-00 INSURANCE	3,542	4,010		4,010		
580-5780-214-00 RENTS & LEASES	2,100	2,100		2,100		
580-5780-222-00 SAFETY & REGULATORY	92	1,600		1,600		
580-5780-244-00 UTILITIES	1,729	3,500		3,500		
580-5780-252-00 LICENS/REGISTR/PERMITS	0	50		50		
580-5780-253-00 FUEL TANK TESTING	0	750		750		
580-5780-254-00 FUEL TANK INSURANCE	0	1,250		1,350		
580-5780-299-00 OTHER CONTRACTS & SERVICES	1,250	1,200		1,200		
TOTAL CONTRACTS & SERVICES	8,713	14,460	0	14,560	0	0
MAINTENANCE & REPAIRS						
580-5780-410-00 BUILDINGS & STRUCTURES	0	900		900		
580-2780-412-00 MACHINERY & EQUIPMENT	768	0		0		
580-5780-422-00 SAFETY & REGULATORY	0	851		851		
580-5780-424-00 CHEMICAL & MEDICAL	0	1,200		1,200		
580-5780-440-00 RUNWAYS & TAXIWAYS	547	8,172		8,172		
580-5780-457-00 FUEL TANK / PUMP REPAIRS	0	2,000		2,000		
TOTAL MAINTENANCE & REPAIRS	1,316	13,123	0	13,123	0	0

STAFF DEV & TRAI	NING						
580-5780-502-00	DUES & SUBSCRIPTIONS	0	0	0	1,500		
					4		
TOTAL STAFF DEV	& TRAINING	0	0	0	1,500	0	0
CAPITAL OUTLAY							
580-5780-911-00	CONTR/PROJ IMPROVEMENT	1,922	30,000		50,000		
580-5780-912-00	MACHINERY & EQUIPMENT	0	0		0		
TOTAL CAPITAL O	JTLAY	1,922	30,000	0	50,000	0	0
TOTAL AIRPORT O	PERATIONS	22,364	67,839	0	89,807	0	0

LOCKHART ECONOMIC DEVELOPMENT CORP.

				LEDC					
			:	SUMMARY					
					2022-23	2022-23	2022-23	3- Y	EAR
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED	2023-24	2024-25
		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET	BUDGET	BUDGET
FUNI	D BALANCE @ 09/30/2021				2,527,775			2,322,608	2,547,788
REVENUES		1,408,929	1,093,140	0	1,179,140	0	0	1,179,140	1,179,140
EXPENSES		2,196,875	1,092,933	0	1,043,869	0	0	953,960	968,931
TOTAL - LEDC	-	(787,946)	207	0	135,271	0	0	225,180	210,209
LEDC Projects									
	Pure Castings				(35,438)				
	Revival Cycles				(250,000)				
	Mill Scale				(55,000)				
				-	(340,438)				
ENDING FUND B	BALANCE	0	0	0	2,322,608	0	0	2,547,788	2,757,997

800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION

800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION

LEDC

LEDC	DE\/E	INTEC
LEDU	NEVE	INUES

					2022-23	2022-23	2022-23	3- YI	EAR
		2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED	2022-23	2023-24
REVENUES		ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET	BUDGET	BUDGET
OTHER TAXES									
800-4150-00	SALES TAXES	1,071,619	1,000,000		1,100,000			1,100,000	1,100,000
TOTAL OTHER TAX	/EC	1,071,619	1,000,000	0	1,100,000	0	0	1,100,000	1,100,000
TOTAL OTHER TA/	XE3	1,071,019	1,000,000	U	1,100,000	U	0	1,100,000	1,100,000
LEASES & RENTS									
800-4601-00	LEASE INCOME	73,125	73,140		73,140			73,140	73,140
TOTAL LEASES & R	RENTS	73,125	73,140	0	73,140	0	0	73,140	73,140
INTEREST									
800-4710-00	INTEREST EARNINGS	4,127	20,000		6,000			6,000	6,000
TOTAL INTEREST		4,127	20,000	0	6,000	0	0	6,000	6,000
MISCELLANEOUS									
800-4880-00	SHORT TERM LOAN REVENUES	260,058	0		0			0	0
800-4881-00	DEBT PROCEEDS	200,038	0		0			0	0
800-4881-00	DEBT FROCEEDS	0	0		0			0	0
TOTAL MISCELLAN	IEOUS	260,058	0	0	0	0	0	0	0
		,							
TOTAL REVENUES		1,408,929	1,093,140	0	1,179,140	0	0	1,179,140	1,179,140

800 - LOCKHART ECONOMIC DEVELOPMENT CORPORATION LEDC LEDC OPERATIONS

				2022-23	2022-23	2022-23	3- YE	AR
	2020-21	2021-22	2021-22	PROPOSED	REVISIONS	ADOPTED	2023-24	2024-25
EXPENDITURES	ACTUAL	BUDGET	ESTIMATE	BUDGET		BUDGET	BUDGET	BUDGET
PERSONNEL SERVICES								
800-5199-102-00 SALARIES-ADMINISTRATIVE	122,554	122,004		122,004			122,000	125,600
800-5199-106-00 WAGES-CLERICAL	37,878	55,167		57,750			59,500	61,300
800-5199-112-00 OVERTIME	0	0		0			0	0
800-5199-116-00 LONGEVITY	150	270		390			372	516
800-5199-120-00 FICA/MEDICARE	12,781	14,278		14,011			17,080	25,620
800-5199-122-00 RETIREMENT	23,199	23,371		23,041			26,580	27,360
800-5199-130-00 EMPLOYEE HEALTH INSURANCE	15,727	16,222		16,874			16,100	16,980
800-5199-132-00 WORKER'S COMP	309	406		342			440	440
800-5199-150-00 CAR ALLOWANCE	6,465	7,200		7,200			7,200	7,200
800-5199-155-00 PAYROLL CONTINGENCY	0	0		8,488			0	0
TOTAL PERSONNEL SERVICES	219,064	238,918	0	250,100	0	0	249,272	265,016

ECONOMIC DEVELOPMENT	Full-time	Part-time	Active	Vacant	Budgeted
Economic Development Director	Х		1		Х
ED Specialist	Х			1	Х

CONTRACTS & SERVICES

PLIES OFFICE PROMOTIONAL & MKT SUPPLES COMPUTER EQUIP & SOFTWARE OFFICE FURNITURE	2,025 481 499 0	2,000 1,000 1,000 0	2,000 1,000 3,000 0			2,000 1,000 1,000 0	2,000 1,000 1,000 0
OFFICE PROMOTIONAL & MKT SUPPLES COMPUTER EQUIP & SOFTWARE	481 499	1,000 1,000	1,000 3,000			1,000 1,000	1,000 1,000
OFFICE PROMOTIONAL & MKT SUPPLES	481	1,000	1,000			1,000	1,000
OFFICE	-		,				
S & SERVICES	114,836	125,850	0 171,100	0	0	132,100	129,350
OTHER CONTRACTS & SERVICES	41,120	55,000	93,000			55,000	55,000
UTILITIES	0	0	0			0	0
POSTAGE & SHIPPING	8	100	100			100	100
RADIO & COMMUNICATIONS	5,085	4,750	5,000			5,000	4,750
COMPUTER EQUIP & SOFTWARE	11,176	10,000	10,000			10,000	10,000
RENTS & LEASES	22,849	26,000	28,500			30,000	32,000
FINANCIAL & ACCOUNTING	4,400	3,500	8,000			8,000	3,500
PRINTING, MKTG & PUBLIC RE	9,565	10,000	7,500			7,500	7,500
INSURANCE	1,200	1,500	1,500			1,500	1,500
LEGAL	19,434	15,000	17,500			15,000	15,000
	INSURANCE PRINTING, MKTG & PUBLIC RE FINANCIAL & ACCOUNTING RENTS & LEASES COMPUTER EQUIP & SOFTWARE RADIO & COMMUNICATIONS POSTAGE & SHIPPING UTILITIES OTHER CONTRACTS & SERVICES	INSURANCE1,200PRINTING, MKTG & PUBLIC RE9,565FINANCIAL & ACCOUNTING4,400RENTS & LEASES22,849COMPUTER EQUIP & SOFTWARE11,176RADIO & COMMUNICATIONS5,085POSTAGE & SHIPPING8UTILITIES0OTHER CONTRACTS & SERVICES41,120	INSURANCE 1,200 1,500 PRINTING, MKTG & PUBLIC RE 9,565 10,000 FINANCIAL & ACCOUNTING 4,400 3,500 RENTS & LEASES 22,849 26,000 COMPUTER EQUIP & SOFTWARE 11,176 10,000 RADIO & COMMUNICATIONS 5,085 4,750 POSTAGE & SHIPPING 8 100 UTILITIES 0 0 OTHER CONTRACTS & SERVICES 41,120 55,000	INSURANCE 1,200 1,500 1,500 PRINTING, MKTG & PUBLIC RE 9,565 10,000 7,500 FINANCIAL & ACCOUNTING 4,400 3,500 8,000 RENTS & LEASES 22,849 26,000 28,500 COMPUTER EQUIP & SOFTWARE 11,176 10,000 10,000 RADIO & COMMUNICATIONS 5,085 4,750 5,000 POSTAGE & SHIPPING 8 100 100 UTILITIES 0 0 0	INSURANCE 1,200 1,500 1,500 PRINTING, MKTG & PUBLIC RE 9,565 10,000 7,500 FINANCIAL & ACCOUNTING 4,400 3,500 8,000 RENTS & LEASES 22,849 26,000 28,500 COMPUTER EQUIP & SOFTWARE 11,176 10,000 10,000 RADIO & COMMUNICATIONS 5,085 4,750 5,000 POSTAGE & SHIPPING 8 100 100 UTILITIES 0 0 0 OTHER CONTRACTS & SERVICES 41,120 55,000 93,000	INSURANCE 1,200 1,500 1,500 PRINTING, MKTG & PUBLIC RE 9,565 10,000 7,500 FINANCIAL & ACCOUNTING 4,400 3,500 8,000 RENTS & LEASES 22,849 26,000 28,500 COMPUTER EQUIP & SOFTWARE 11,176 10,000 10,000 RADIO & COMMUNICATIONS 5,085 4,750 5,000 POSTAGE & SHIPPING 8 100 100 UTILITIES 0 0 0 OTHER CONTRACTS & SERVICES 41,120 55,000 93,000	INSURANCE 1,200 1,500 1,500 1,500 PRINTING, MKTG & PUBLIC RE 9,565 10,000 7,500 7,500 FINANCIAL & ACCOUNTING 4,400 3,500 8,000 8,000 RENTS & LEASES 22,849 26,000 28,500 30,000 COMPUTER EQUIP & SOFTWARE 11,176 10,000 10,000 10,000 RADIO & COMMUNICATIONS 5,085 4,750 5,000 5,000 POSTAGE & SHIPPING 8 100 100 100 UTILITIES 0 0 0 0

1005119-410-00 BUILDINGS & STRUCTURES 0 1,0000 1,000 1,000 <th< th=""><th>MAINTENANCE & REPAIRS</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>	MAINTENANCE & REPAIRS								
B00-5199-411-00 PROPERTY TAXES 0	800-5199-408-00 GROUNDS & LANDSCAPING	0	1,200		1,200			1,200	1,200
TOTAL MAINTENANCE & REPAIRS 0 2,200 0 2,200 0 2,200 3,500	800-5199-410-00 BUILDINGS & STRUCTURES	0	1,000		1,000			1,000	1,000
STAFF DEV & TRAINING 1,268 15,000 10,000	800-5199-411-00 PROPERTY TAXES	0	0		0			0	0
800-5199-502-00 TRAVEL & TRAINING 1,268 15,000 10,000 3,500 3,500 3,500 TOTAL STAFF DEV & TRAINING 5,479 18,500 0 13,500 5,500 0 0 0 0 0 0 0 0	TOTAL MAINTENANCE & REPAIRS	0	2,200	0	2,200	0	0	2,200	2,200
800-5199-502-00 DUES & SUBSCRIPTIONS 4.211 3,500 3,500 3,500 3,500 TOTAL STAFF DEV & TRAINING 5,479 18,500 0 13,500 0 0 13,500 13,500 EDC PROJECTS 800-5199-700-00 PROSPECT HOSTING 1,603 3,000	STAFF DEV & TRAINING								
TOTAL STAFF DEV & TRAINING 5,479 18,500 0 13,500 0 0 13,500 13,500 EDC PROJECTS 800 5199-700-00 PROSPECT HOSTING 1,603 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 250,000 50,000 50,000 50,000 50,000 250,000 0	800-5199-500-00 TRAVEL & TRAINING	1,268	15,000		10,000			10,000	10,000
EDC PROJECTS 800-5199-700-00 PROSPECT HOSTING 1,603 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 50,900 50,900 <	800-5199-502-00 DUES & SUBSCRIPTIONS	4,211	3,500		3,500			3,500	3,500
800-5199-700-00 PROSPECT HOSTING 1,603 3,000 3,000 3,000 3,000 3,000 3,000 3,000 250,000 50,000 50,000 50,000 50,000 260,019,414 200 0 </td <td>TOTAL STAFF DEV & TRAINING</td> <td>5,479</td> <td>18,500</td> <td>0</td> <td>13,500</td> <td>0</td> <td>0</td> <td>13,500</td> <td>13,500</td>	TOTAL STAFF DEV & TRAINING	5,479	18,500	0	13,500	0	0	13,500	13,500
800-5199-702-00 BUSINESS IMPROVEMENT GRANT 28,500 50,000 50,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 260,000 <th< td=""><td>EDC PROJECTS</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	EDC PROJECTS								
800-5199-704-00 ECONOMIC DEVELOPMENT 0 300,000 300,000 250,000 250,000 250,000 250,000 250,000 250,000 250,000 250,000 250,000 250,000 250,000 250,000 250,000 250,000 0	800-5199-700-00 PROSPECT HOSTING	1,603	3,000		3,000			3,000	3,000
800-5199-704-02 ECO DEV-FASHION GLASS 0	800-5199-702-00 BUSINESS IMPROVEMENT GRANT	28,500	50,000		50,000			50,000	50,000
800-5199-704-03 ECO DEV-PURE CASTINGS 112 MLK 0 <td>800-5199-704-00 ECONOMIC DEVELOPMENT</td> <td>0</td> <td>300,000</td> <td></td> <td>300,000</td> <td></td> <td></td> <td>250,000</td> <td>250,000</td>	800-5199-704-00 ECONOMIC DEVELOPMENT	0	300,000		300,000			250,000	250,000
800-5199-704-04 ECO DEV-PURE CASTINGS 119 MLK 0 <td>800-5199-704-02 ECO DEV-FASHION GLASS</td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td></td> <td></td> <td>0</td> <td>0</td>	800-5199-704-02 ECO DEV-FASHION GLASS	0	0		0			0	0
800-5199-704-05 ECO DEV-HILL COUNTRY FW 0	800-5199-704-03 ECO DEV-PURE CASTINGS 112 MLK	0	0		0			0	0
800-5199-704-06 ECO DEV-SCHLOTSKY'S 0	800-5199-704-04 ECO DEV-PURE CASTINGS 119 MLK	0	0		0			0	0
800-5199-704-07 ECO DEV-VISIONARY FIBER TECH 800-5199-730-00 0	800-5199-704-05 ECO DEV-HILL COUNTRY FW	0	0		0			0	0
800-5199-730-00 MISC OTHER EXPENSES 90 10,000	800-5199-704-06 ECO DEV-SCHLOTSKY'S	0	0		0			0	0
TOTAL MISCELLANEOUS 30,193 363,000 0 363,000 0 0 313,000 313,000 OPERATING TRANSFERS 800-5199-800-00 TRNSF TO GEN FUND 52,898 55,000 63,969 65,888 67,865 800-5199-803-00 TRNSF TO 802 SERIES 2020 1,500,000 0	800-5199-704-07 ECO DEV-VISIONARY FIBER TECH	0	0		0			0	0
OPERATING TRANSFERS S00-5199-800-00 TRNSF TO GEN FUND 52,898 55,000 63,969 65,888 67,865 800-5199-802-00 TRNSF TO I&S DEBT SVC FUND 0	800-5199-730-00 MISC OTHER EXPENSES	90	10,000		10,000			10,000	10,000
800-5199-800-00 TRNSF TO GEN FUND 52,898 55,000 63,969 65,888 67,865 800-5199-803-00 TRNSF TO I&S DEBT SVC FUND 0 <t< td=""><td>TOTAL MISCELLANEOUS</td><td>30,193</td><td>363,000</td><td>0</td><td>363,000</td><td>0</td><td>0</td><td>313,000</td><td>313,000</td></t<>	TOTAL MISCELLANEOUS	30,193	363,000	0	363,000	0	0	313,000	313,000
800-5199-802-00 TRNSF TO 1&S DEBT SVC FUND 0 <td>OPERATING TRANSFERS</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	OPERATING TRANSFERS								
800-5199-803-00 TRNSF TO 802 SERIES 2020 1,500,000 63,969 0 0 65,888 67,865 DEBT SERVICE 800-5199-877-00 FLNB NOTE 27,138 28,000 28,000 28,000 28,000 28,000 28,000 0 <t< td=""><td>800-5199-800-00 TRNSF TO GEN FUND</td><td>52,898</td><td>55,000</td><td></td><td>63,969</td><td></td><td></td><td>65,888</td><td>67,865</td></t<>	800-5199-800-00 TRNSF TO GEN FUND	52,898	55,000		63,969			65,888	67,865
TOTAL OPERATING TRANSFERS 1,552,898 55,000 0 63,969 0 0 65,888 67,865 DEBT SERVICE 800-5199-877-00 FLNB NOTE 27,138 28,000 28,000 28,000 28,000 28,000 28,000 28,000 28,000 28,000 28,000 100,000 10	800-5199-802-00 TRNSF TO I&S DEBT SVC FUND	0	0		0			0	0
DEBT SERVICE 27,138 28,000<	800-5199-803-00 TRNSF TO 802 SERIES 2020	1,500,000							
800-5199-877-00 FLNB NOTE 27,138 28,000 28,000 28,000 28,000 28,000 28,000 28,000 28,000 28,000 28,000 0	TOTAL OPERATING TRANSFERS	1,552,898	55,000	0	63,969	0	0	65,888	67,865
800-5199-879-00 SOUTHSIDE BANK (PROMOGO) 109,378 111,465 0 0 0 0 800-5199-880-00 2020 REVENUE BOND PAYMENT 131,072 136,000 136,000 136,000 136,000 136,000 TOTAL DEBT SERVICE 267,588 275,465 0 164,000 0 0 164,000 CAPITAL OUTLAY 800-5199-903-00 ENGINEERING DESIGN 3,812 10,000 10,000 10,000 10,000 10,000 TOTAL CAPITAL OUTLAY 3,812 10,000 0 10,000 10,000 10,000 10,000	DEBT SERVICE								
800-5199-880-00 2020 REVENUE BOND PAYMENT 131,072 136,000 10,000	800-5199-877-00 FLNB NOTE	27,138	28,000		28,000			28,000	28,000
TOTAL DEBT SERVICE 267,588 275,465 0 164,000 0 0 164,000 CAPITAL OUTLAY 800-5199-903-00 ENGINEERING DESIGN 3,812 10,000 10,000 10,000 10,000 TOTAL CAPITAL OUTLAY 3,812 10,000 0 10,000 0 10,000 10,000	800-5199-879-00 SOUTHSIDE BANK (PROMOGO)	109,378	111,465		0			0	0
CAPITAL OUTLAY 800-5199-903-00 ENGINEERING DESIGN 3,812 10,000 10,000 10,000 10,000 TOTAL CAPITAL OUTLAY 3,812 10,000 0 10,000 0 0 10,000 10,000	800-5199-880-00 2020 REVENUE BOND PAYMENT	131,072	136,000		136,000			136,000	136,000
800-5199-903-00 ENGINEERING DESIGN 3,812 10,000 10,000 10,000 10,000 TOTAL CAPITAL OUTLAY 3,812 10,000 0 10,000 0 10,000 10,000	TOTAL DEBT SERVICE	267,588	275,465	0	164,000	0	0	164,000	164,000
TOTAL CAPITAL OUTLAY 3,812 10,000 0 10,000 10,000	CAPITAL OUTLAY								
	800-5199-903-00 ENGINEERING DESIGN	3,812	10,000		10,000			10,000	10,000
TOTAL EXPENDITURES 2,196,875 1,092,933 0 1,043,869 0 0 953,960 968,931	TOTAL CAPITAL OUTLAY	3,812	10,000	0	10,000	0	0	10,000	10,000
	TOTAL EXPENDITURES	2,196,875	1,092,933	0	1,043,869	0	0	953,960	968,931

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS FY 2020-2021

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Radio Comm Tower Replacement	205	5,755	\$ 120	\$ (5,875)	\$-
Sidewalk Fund	213	52,603	160	(52,763)	-
Miscellaneous Special Revenue	215	234,613	12,000	(246,613)	-
Forfeited Property	218	9,170	70	(9,240)	-
Hotel Motel Occupancy	220	72,584	126,420	(199,004)	-
Road Impact Fee	222	654,080	24,000	(678,080)	-
Revolving Loan	225	(10,288)	10,288	-	-
Court Technology	230	(6,330)	6,330	-	-
Radio System Maintenance	231	(29,833)	185,440	(155,607)	-
Court Security	240	12,059	100	(12,159)	-
Road Impact Fee 2	242	590,211	35,000	(625,211)	
Child Safety	245	41,427	320	(41,747)	-
Court Efficiency	250	11,962	200	(12,162)	-
Juvenile Case Manager	251	45,521	1,200	(46,721)	-
Truancy Court	252	7,370	325	(7,695)	-
Lockhart Industrial Park	261	256,447	2,100	(258,547)	-
Cable Education Fund	262	57,741	1,600	(59,341)	-
Transportation	270	147,135	360,000	(507,135)	-
Drainage	275	43,630	180,000	(223,630)	-
LEOSE Fund	280	9,823	1,000	(10,823)	
TOTAL SPECIAL REVENUE FUNDS	=	\$ 2,205,680	\$ 946,673	\$ (3,152,354)	\$ <u>-</u>

MISCELLANEOUS UTILITY FUNDS FY 2020-2021

	Fund #	Ве	eginning Fund Balance	Revenue		Expenditures		Ending Fund Balance	
Electric Distribution Upgrades/Ext	503	\$	1,097,573	\$	247,780	\$	(500,000)	\$	845,353
Electric Mitigation Fund	505		671,959		301,815	\$	(301,815)		671,959
Good Neighbor Utility Fund	506		2,401		3,066	\$	(5,000)		467
Electric - 183 Relocation	509		167,997		-		-		- 167,997
Water Impact Fee	525		960,897		155,000		(1,115,897)		-
Series 2015 Water Proj	526		4,295,160		10,000		(4,305,160)		-
Wastewater Impact Fee	545		879,843		100,000		(979,843)		-
Wastewater - 183 Relocation	549		1,897		-		-		- 1,897
TOTAL MISC UTILITY FUNDS	;	\$	8,077,728	\$	817,661	\$	(7,207,715)	\$	1,687,673

CAPITAL FUNDS FY 2020-2021

	Fund #	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Maple 2201 - TRL/SW	407	15,000	-	(15,000)	-
Meadows @ Clearfork Sidewalk	409	33,620	120	(33,740)	-
Series 2015 Capital Proj	416	2,521,107	8,000	(2,529,107)	-
TOTAL CAPITAL FUNDS	_	\$ 2,554,728	\$ 8,120	\$ (2,562,848)	\$-

TRUST AND AGENCY FUNDS FY 2020-2021

	Fund #	Be	Beginning Fund Balance Revenue			Expenditures			nding Fund Balance
Glosserman Trust	700	\$	540	\$	\$ 2	\$	(542)	\$	-
Unclaimed Property	710		10,375		60		(10,435)		-
Bicycle Helmet	720		1,118		12		(1,130)		-
Brock Cabin	725		12		1		(13)		-
Police Evidence Property	730		18,199		80		(18,279)		-
TOTAL TRUST AND AGENCY FUNDS		\$	30,244	\$	5 155	\$	(30,399)	\$	

CITY OF LOCKHART BUDGET POLICY

Fiscal Year

The fiscal year of the City begins on October 1 and ends on September 30.

Submission of Budget

Each department will submit its budget requirements to the City Manager for review and approval.

On or before August 1 of each year, the City Manager will submit to the City Council, and file with the City Secretary, a budget for the ensuing fiscal year.

The City Manager will include a budget message as a part of the annual budget which will outline the proposed financial plan of the City, describe the important features of the budget, indicate any major changes from the current year in programs, and include such other material as the City Manager deems desirable.

Budget Composition

The budget will provide a complete financial plan of all City funds. It will show in detail all estimated income, the proposed property tax levy, and all proposed expenditures including debt service.

Budgetary accounting is maintained on a line-item basis. The budget is controlled at the department level. Capital projects are controlled at the project level.

The budget will be arranged to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year.

The total of the proposed expenditures will not exceed the total of estimated income.

Notice and Hearing

After the proposed budget is filed with the City Secretary, the City Council will have published in one or more newspapers of general circulation in the City, a general summary of the budget and a notice stating:

The time and place where copies of the budget are available for inspection by the public.

The time and place, not less than 15 days after such publication, for a public hearing before the City Council on the budget.

After the public hearing, City Council may adopt the budget with or without amendment. In amending the budget before adoption, it may add or decrease programs or amounts, and may delete or decrease any programs or amounts, provided that no amendment to the budget will increase the authorized expenditures to an amount greater than the total of estimated income.

City Council

Adoption of the budget will constitute appropriations from the funds indicated and will constitute a levy of the property tax adopted.

The City Council will, by ordinance, adopt the budget on or before the twentieth day of the last month of the fiscal year currently ending.

If Council fails to adopt the budget by this date, amounts appropriated for current operations for the current fiscal year will be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until Council adopts a budget for the ensuing fiscal year.

Budget Revisions

At any time during the fiscal year the City Manager may transfer, without budget amendment, part or all of any unencumbered appropriation balance among line items or programs within a department and, upon written request by the City Manager, the City Council may transfer, without budget amendment, part or all of any unencumbered appropriation balance within any City fund from one department to another. For more information on the City's financial policies and ordinances, see the Code of Ordinances link at

https://library.municode.com/tx/lockhart/codes/code_of_ordinances?nodeId=COORLOT <u>E</u>

CITY OF LOCKHART

INVESTMENT POLICY

for Fiscal Year 2022-2023

I. POLICY

It is the policy of the City of Lockhart (hereinafter the "City") that after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risk of investment, all available funds shall be invested in conformance with these legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a source of revenue for City funds. The City's investment portfolio shall be designed and managed in a manner designed to provide safety and security of principal invested, provide for adequate liquidity to meet cash flow needs, utilize diversification to lower risk, be responsive to public trust, and to remain in compliance with legal requirements and limitations.

Investments shall be made with the primary objectives of:

- * Safety and preservation of principal,
- * Maintenance of sufficient liquidity to meet operating needs,
- * Diversification of investments,
- * Public trust in prudent investment activities, and
- * Optimization of interest earnings on the portfolio

II. PURPOSE

The purpose of this investment policy is to comply with Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires each governmental entity to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

III. SCOPE

This Investment Policy shall govern the investment of all financial assets of the City. These funds are accounted for in the City's Comprehensive Annual Financial Report (CAFR) and include:

- · General Fund,
- · Special Revenue Funds,
- · Capital Projects Funds,
- Enterprise Funds,

• Trust and Agency Funds, to the extent not required by law or existing contract to be kept segregated and managed separately,

• Debt Service Funds, including reserves and sinking funds, to the extent not required by law or existing contract to be kept segregated and managed separately, and

 \cdot Any new fund created by the City, unless specifically exempted from this Policy by the City or by law.

The City will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this policy does not apply to the assets administered for the benefit of the City by outside agencies under retirement and deferred compensation programs.

IV. INVESTMENT OBJECTIVES

The City shall manage and invest its cash with five primary objectives, listed in order of priority: safety, liquidity, diversification, public trust, and yield, expressed as an optimization of interest earnings. The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

The City shall maintain a comprehensive cash management program, which includes collection of account receivables, payments to vendors in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies to insure maximum cash availability and maximum earnings on short-term investment of idle cash.

Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

□ Credit Risk – The City will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, by:

- · Limiting investments to the safest types of investments
- · Pre-qualifying the financial institutions and broker/dealers with which the City will do business

□ Interest Rate Risk – the City will minimize the risk that interest earnings and the market value of investments in the portfolio will fall due to changes in general interest rates, by:

• Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity.

• Investing operating funds primarily in certificates of deposit, shorter-term securities, money market mutual funds, or local government investment pools functioning as money market mutual funds.

• Diversifying maturities and staggering purchase dates to minimize the impact of market movements over time.

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in shares of local government investment pools or money market mutual funds that offer same-day liquidity. In addition, a portion of the portfolio will consist of securities with active secondary or resale markets.

Diversification

Diversification of investments within the portfolio by type, maturity and market sector and using a number of broker/dealers so that potential losses from individual issuers will be minimized.

Public Trust

All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment officers shall avoid any transaction that might impair public confidence in the City's ability to

Yield (Optimization of Interest Earnings)

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

V. RESPONSIBILITY AND CONTROL

Legal Limitations, Responsibilities and Authority

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, of the Texas Government Code, (the "Act"). The Act is attached as Exhibit A. All investments will be made in complete accordance with this statute.

Delegation of Authority

In accordance with the Act, the City Council designates the City Manager and the Finance Director as the City's Investment Officers. An Investment Officer is authorized to execute investment transactions on behalf of the City. No person may engage in an investment transaction or the management of City funds except as provided under the terms of this Investment Policy as approved by the City Council. The investment authority granted to the investing officers is effective until rescinded by the City Council.

Quality and Capability of Investment Management

The City shall provide periodic training in investments for the designated investment officers and other investment personnel through courses and seminars offered by professional organizations, associations, and other independent sources to insure the quality and capability of investment management in compliance with the Act.

Training Requirement

In accordance with the Act, designated Investment Officers shall attend an investment training session not less than once in a two-year period that begins on the first day of the fiscal year and consists of the two consecutive fiscal years after that date and shall receive not less than 8 hours of instruction relating to investment responsibilities. A newly appointed Investment Officer must attend a training session of at least 10 hours of instruction within twelve months of the date the officer took office or assumed the officer's duties. The investment training session shall be provided by an approved independent source. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include specific Public Funds Investment Act training associated with educational programs, workshops, seminars and conference sponsored by, but not limited to, the following entities: the Texas Municipal League (TML), International City Managers Association (ICMA) Government Finance Officers of Texas (GFOAT) and the Government Treasurers Association of Texas (GTOT). The City of Lockhart may not utilize investment training provided by or sponsored by any business organization with whom the City may engage in an investment transaction.

Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following areas:

- · Control of collusion.
- · Separation of transactions authority from accounting and record keeping.
- · Custodial safekeeping.
- Avoidance of physical delivery securities.
- · Clear delegation of authority to subordinate staff members.
- · Written confirmation for telephone (voice) transactions for investments and wire transfers.
- Development of a wire transfer agreement with the depository bank or third-party custodian.

Prudence

The standard of prudence to be applied by the Investment Officers shall be the "prudent investor rule. This rule states that "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

• The investment of all funds, or funds under the City's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment.

• Whether the investment decision was consistent with the written approved investment policy of the City.

Indemnification

The Investment Officers, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's credit risk or market price changes, provided that these deviations are reported immediately, and the appropriate action is taken to control adverse developments.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions. Employees and Investment Officers shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City.

An Investment Officer of the City who has a personal business relationship with an organization seeking to sell an investment to the City shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City Council.

VI. SUITABLE AND AUTHORIZED INVESTMENTS

City funds governed by this policy may be invested in the instruments described below, all of which are authorized by the Act. Investment of City funds in any instrument or security not authorized for investment under the Act is prohibited. The City will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

Authorized Investments

1. Obligations of the United States of America, its agencies and instrumentalities.

2. Certificates of Deposit issued by a bank organized under Texas law, the laws of another state, or federal law, that has its main office or a branch office in Texas, or by a savings and loan association or a savings bank organized under Texas law, the laws of another state, or federal law, that has its main office or a branch office in Texas and that is guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or secured by obligations in a manner and amount provided by law for deposits of the City.

3. Fully collateralized direct repurchase agreements and reverse repurchase agreements with a defined termination date, not to exceed 120 days to maturity, secured by obligations of the United States or its agencies and instrumentalities. These shall be pledged to the City, held in the City's name, and deposited at the time the investment is made with the City or with a third party selected and approved by the City. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in Texas. A Bond Market Master Repurchase Agreement must be signed by the bank/dealer prior to investment in a repurchase agreement. All repurchase agreements must have a market value greater than or equal to 102 percent at the time funds are disbursed.

4. Money Market Mutual funds that are 1) no-load, 2) registered and regulated by the Securities and Exchange Commission, 3) have a dollar weighted average stated maturity of 90 days or less, 4) rated AAA by at least one nationally recognized rating service, and 5) seek to maintain a net asset value of \$1.00 per share.

5. Local government investment pools, which 1) meet the requirements of Chapter 2256.016 of the Public Funds Investment Act, 2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, 3) seek to maintain a \$1.00 net asset value, and 4) are authorized by resolution or ordinance by the City Council.

Investments will be monitored on a monthly basis for any loss of required minimum rating and all prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating.

Investments Not Authorized

Investments including interest-only or principal-only strips of obligations with underlying mortgage-backed security collateral, collateralized mortgage obligations with an inverse floating interest rate or a maturity date of over 10 years are strictly prohibited.

VII. INVESTMENT PARAMETERS

Maximum Maturities

The longer the maturity of investments, the greater their price volatility, therefore, it is the City's policy to concentrate its investment portfolio in shorter-term securities to limit principal risk caused by changes in interest rates.

The City attempts to match its investments with anticipated cash flow requirements. The City will not directly invest in securities maturing more than three (3) years from the date of purchase; however, the above described obligations, certificates, or agreements may be collateralized using longer dated investments.

Because no secondary market exists for repurchase agreements, the maximum maturity shall be 120 days except in the case of a flexible repurchase agreement for bond proceeds. The maximum maturity for such an investment shall be determined in accordance with project cash flow projections and the requirements of the governing bond ordinance.

The composite portfolio will have a weighted average maturity of 365 days or less. This dollar-weighted average maturity will be calculated using the stated final maturity dates of each security.

Diversification

The City recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification that shall be achieved by the following general guidelines:

• Limiting investments to avoid overconcentration in investments from a specific issuer or business sector (excluding U.S. Treasury securities and certificates of deposit that are fully insured and collateralized in accordance with state and federal law),

- · Limiting investment in investments that have higher credit risks (example: commercial paper),
- · Investing in investments with varying maturities, and

• Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

The following maximum limits, by instrument, are established for the City's total portfolio:

- 1. U.S. Treasury Securities......100%
- 2. Agencies and Instrumentalitiesnot to exceed 50%
- 3. Fully insured or collateralized CD's.....not to exceed 50%
- 4. Repurchase Agreements*80%
- 5. Money Market Mutual Funds60%
- 6. Authorized Local Government Investment Pools100%

*Excluding flexible repurchase agreements for sweep accounts and/or bond proceeds investments

VIII. SELECTION OF BANKS AND DEALERS

Depository

At least every five (5) years a Depository shall be selected through the City's banking services procurement process, which shall include a formal request for proposal (RFP). The selection of a depository will be determined by competitive bid and evaluation of bids will be based on the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law.
- The ability to provide requested information or financial statements for the periods specified.
- The ability to meet all requirements in the banking RFP.
- · Complete response to all required items on the bid form
- Lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
- The credit worthiness and financial stability of the bank.

Authorized Brokers/Dealers

The City shall, at least annually, review, revise, and adopt a list of qualified broker/dealers and financial institutions authorized to engage in securities transactions with the City. Those firms that request to become qualified bidders for securities transactions will be required to provide, 1) a completed broker/dealer questionnaire that provides information regarding creditworthiness, experience and reputation, and 2) a certification stating the firm has received, read and understood the City's investment policy and agree to comply with the policy. Authorized firms may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule), and qualified depositories. All investment providers, including financial institutions, banks, money market mutual funds, and local government investment pools, must sign a certification acknowledging that the organization has received and reviewed the City's investment policy and that reasonable procedures and controls have been implemented to preclude investment transactions that are not authorized by the City's policy.

Competitive Bids

It is the policy of the City to require competitive bidding for all individual security purchases and sales except for: a) transactions with money market mutual funds and local government investment pools and b) treasury and agency securities purchased at issue through an approved broker/dealer or financial institution. The Finance Director shall develop and maintain procedures for ensuring a competition in the investment of the City's funds.

Delivery vs. Payment

Securities shall be purchased using the delivery vs. payment method, except for, investment pools and mutual funds. Funds will be released after notification that the purchased security has been received.

IX. SAFEKEEPING OF SECURITIES AND COLLATERAL

Safekeeping and Custodian Agreements

The City shall contract with a bank or banks for the safekeeping of securities either owned by the City as part of its investment portfolio or held as collateral to secure demand or time deposits. Securities owned by the City shall be held in the City's name as evidenced by safekeeping receipts of the institution holding the securities. Collateral for deposits will be held by a third-party custodian designated by the City and pledged to the City as evidenced by safekeeping receipts of the institution with which the collateral is deposited. Original safekeeping receipts shall be obtained. Collateral may be held by the depository bank's trust department, a Federal Reserve Bank or branch of a Federal Reserve Bank, a Federal Home Loan Bank, or a third-party bank approved by the City.

Collateral Policy

Consistent with the requirements of the Public Funds Collateral Act, Chapter 2257, Texas Government Code, it is the policy of the City to require full collateralization of all City funds on deposit with a depository bank, other than investments. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC. At its discretion, the City may require a higher level of collateralization for certain investment securities. Securities pledged as collateral shall be held by an independent third party with whom the City has a current custodial agreement. The Finance Director is responsible for entering into collateralization agreements with third party custodians in compliance with this Policy. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. Collateral shall be reviewed at least monthly to assure that the market value of the pledged securities is adequate.

Collateral Defined

The City shall accept only the following types of collateral:

- · Obligations of the United States or its agencies and instrumentalities,
- · Direct obligations of the state of Texas or its agencies and instrumentalities,

• Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent with a remaining maturity of ten (10) years or less,

• A surety bond issued by an insurance company rated as to investment quality by a nationally recognized rating firm not less than A, and

• A letter of credit issued to the City by the Federal Home Loan Bank

Subject to Audit

All collateral shall be subject to inspection and audit by the Finance Director or the City's independent auditors.

X. PERFORMANCE

Performance Standards

The City's investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements of the City.

Performance Benchmark

It is the policy of the City to purchase investments with maturity dates coinciding with cash flow needs. Through this strategy, the City shall seek to optimize interest earnings utilizing allowable investments available on the market at that time. Market value will be calculated on a quarterly basis on all securities owned and compared to current book value. The City's portfolio shall be designed with the objective of regularly meeting or exceeding the average rate of return on U.S. Treasury Bills at a maturity level comparable to the City's weighted average maturity in days.

XI. INVESTMENT STRATEGY

From an overall basis, the City intends to follow a "buy and hold" portfolio strategy. Maturity dates are matched with cash flow requirements and investments are purchased with the intent to be held until maturity. However, investments may be liquidated prior to maturity for the following reasons:

- · An investment with declining credit may be liquidated early to minimize loss of principal, and
- Cash flow needs of the City require that the investment be liquidated.

The City of Lockhart maintains one investment portfolio in which all funds under the City's control are pooled for investment purposes. Within the pooled portfolio are different fund components, each having an investment strategy as described below:

1. Investment strategies for maintenance & operating funds are to assure that anticipated cash flows are matched with adequate investment maturities to maintain sufficient liquidity. The secondary objective is to create a portfolio structure that will experience minimal volatility during economic cycles. This may be accomplished by purchasing quality, short-term securities or certificates of deposit in a laddered structure or utilizing authorized money market mutual funds or investment pools that function as money market mutual funds. The dollar weighted average maturity of 365 days or less will be calculated using the stated final maturity date of each security.

2. Investment strategies for the debt service funds shall have as the primary objective the assurance of investment liquidity to cover the debt service obligation on the required payment date. Securities purchased shall not have a stated maturity date that exceeds the debt service payment date.

3. Investment strategies for general reserve and debt service reserve funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund from securities with a low degree of volatility. Securities should be of high quality and, except as may be required by the bond ordinance specific to an individual issue, of short to medium term maturities.

4. Investment strategies for capital improvement, construction or special projects funds will have as their primary objective the assurance that anticipated cash flows are matched with adequate investment liquidity. These portfolios should include highly liquid securities and investments to allow for flexibility and unanticipated project outlays. The stated final maturity dates of securities held should not exceed the estimated project completion date.

XII. REPORTING

Methods

The Investment Officer shall prepare an investment report on a quarterly basis that summarizes investment strategies employed in the most recent quarter and describes the portfolio in terms of investment securities, maturities, and shall explain the total investment return for the quarter.

The quarterly investment report shall include a summary statement of investment activity prepared in compliance with generally accepted accounting principals. This summary will be prepared in a manner that will allow the City to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the City Council. The report will include the following:

- A listing of individual securities held at the end of the reporting period.
- A listing of the beginning and ending book and market value of securities for the period.
- Additions and changes to the market value during the period.
- · Average weighted yield to maturity of portfolio as compared to applicable benchmark.
- Listing of investments by maturity date.
- Fully accrued interest for the reporting period
- The percentage of the total portfolio that each type of investment represents.

• Statement of compliance of the City's investment portfolio with state law and the investment strategy and policy approved by the City Council.

An independent auditor will perform a formal annual review of the quarterly reports with the results reported to the governing body.

Monitoring Market Value

Market value of all securities in the portfolio will be determined on a quarterly basis. These values will be obtained from a reputable and independent source and disclosed to the governing body quarterly in a written report.

XIII. INVESTMENT POLICY ADOPTION

The City's investment policy shall be adopted by resolution of the City Council. It is the City's intent to comply with state laws and regulations. The City's investment policy shall be subject to revisions consistent with changing laws, regulations, and needs of the City. The City Council shall adopt a resolution stating that it has reviewed the policy and investment strategies annually, approving any changes or modifications.

CITY OF LOCKHART, TEXAS

The Fund Balance- Stabilization and Excess of Reserves Policies

Background

The Government Finance Officers Association (GFOA) recommends, at a minimum, the general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. GFOA acknowledges that a government's situation may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. The City of Lockhart utilizes expenditures as a basis for its minimum calculation because it is more predictable than revenues. The City has established a higher three-month (90 days) minimum balance based upon (1) predictability of its revenues, (sales tax revenue in particular), (2) perceived exposure to significant one-time outlays, such as natural disasters (flooding), (3) the potential impact of the City's bond ratings, and (4) existing commitments and assignments for pension fund liability.

GFOA's Determining the Appropriate levels of working capital in Enterprise Funds (Best Practice) recommends that governments develop a target amount of working capital that best fits local conditions for each fund, starting with a baseline of ninety (90) days of working capital and then adjusting the target based on particular characteristics of the enterprise fund in question. The City of Lockhart has set a higher minimum (four months – 120 days) based upon the following considerations: (1) large peaks and valleys in cash position during the year, (2) volatility in demand for services, and (3) difficulty in raising rates and revenues.

The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the City and jeopardize the continuation of necessary public services. This policy will ensure that the City maintains adequate fund balances and reserves in order to:

- a) Provide sufficient cash flow for daily financial needs,
- b) Secure and maintain investment grade bond ratings,
- c) Offset significant economic downturns or revenue shortfalls, and
- d) Provide funds for unforeseen expenditures related to emergencies.

This policy and the procedures promulgated under it supersede all previous regulations regarding the City's fund balance and reserve policies.

Stabilization Funds

Purpose: To maintain an adequate level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

Policy: Council shall establish and maintain fund balances as follows:

1. General Fund: no less than 25% of budgeted expenditures and outgoing transfers, and

2. Enterprise Funds: (Electric, Water, Wastewater and Solid Waste) no less than 4 months (120 days) of budgeted expenditures.

Replenishing Deficiencies - When fund balance falls below the 25% level, the City will replenish shortages/deficiencies within the same year. According to GFOA guidelines 17% is considered a minimal level of fund balance, but the City considers a balance of less than 22% to be a cause for concern, barring unusual or deliberate circumstances.

Surplus fund balance - Should unassigned fund balance of the general fund ever exceed the maximum 25% level, the City will consider such fund balance surpluses for one-time expenditures that are nonrecurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures.

Excess of Reserves

Purpose: To determine the use of excess of reserves for limited expenditures.

Policy: In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

(1) To fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits;

(2) Increase fund balances to fund future capital projects;

(3) One-time expenditures that are nonrecurring in nature or which will not require additional future expense outlays for maintenance, additional staffing, or other recurring expenditures that cannot be funded through current revenues.

Implementation and review

Upon adoption of this policy the City Council authorizes the City Manager to establish any standards and procedures which may be necessary for its implementation. The Director of Finance shall review this policy at least annually and make any recommendations for change to the City Manager and City Council.

GLOSSARY OF TERMS

<u>ABATEMENT</u> – a complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

<u>ACCOUNT</u> – a term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

<u>ACOUNTS PAYABLE</u> – a short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNT RECEIVABLE – an asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government.

<u>ACCOUNTING SYSTEM</u> – the total set of records and procedures, which are used to records, classify and report information on the financial status and operations of an entity.

<u>ACCRUAL ACCOUNTING</u> – a basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent.

AD VALOREM TAX – a tax based on value of land and improvements (property tax).

<u>AGENDA</u> – a formal listing of items to be discussed during a public meeting. Agendas for public meetings are posted 72 hours in advance, in compliance with the open meeting act.

<u>APPROPRIATION</u> – an authorization granted by City Council to make expenditures and to incur obligations for a specific purpose. Usually limited in amount and as to the time when it may be expended.

<u>ARBITRAGE</u> – with respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn positive arbitrage in connections with tax-exempt bonds.

<u>ASSESSED VALUATION</u> – a valuation set upon real estate or other property by government as a basis for levying taxes.

<u>ASSETS</u> – property owned by a government, which has economic value, especially which could be converted into cash.

<u>AUDIT</u> – a standardized, systematic and independent examination of date, statements, records, operations and performances of an enterprise for the purpose of examining for compliance with standardized procedures for managing cash on hand, receipts, payments, investments, and other allocations of monetary resources, capital assets or the sue of personnel time and expertise.

BALANCE SHEET – a statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

BALANCE BUDGET – total recurring expenditures for any fiscal year shall not exceed total recurring revenues for that same fiscal year.

BOND – a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s) together with periodic interest at a specified rate.

BOND REFERENDUM – a bond referendum is an opportunity for voters to decide if the city will be authorized to borrow funds to address specific capital project needs for which ad valorem taxes are pledged for repayment.

<u>BUDGET</u> – a plan of financial operations embodying an estimate of proposed expenditures for a given period and proposed means of financing them. The term is also sometimes used to denote the officially approved expenditure ceiling under which a government and its departments operate.

BUDGET CALENDAR – the schedule of key dates or milestones, which a government follows in the preparation and adoption of the budget.

<u>BUDGET DOCUMENT</u> – the instrument used by the budget making authority to present a comprehensive financial program to the appropriating governing body.

BUDGET INSTRUCTIONS – the guidance documents produced by the City's financial management unit, for use by the departmentally-authorized personnel, establishing the annual practices and procedures for developing and submitting a proposed budget for approval by the City's governing body.

BUDGET MESSAGE – a general discussion of the adopted budget presented in writing as a part of or supplement to the budget documents.

<u>BUDGETARY CONTROL</u> – the control or management of a government or enterprise in accordance with an approved budget to keep expenditures within limitations of available appropriation and available revenues.

<u>CAPITAL ASSETS</u> – long-term assets, such as buildings, equipment, and infrastructure, intended to be held or used in operations.

<u>CAPITAL PROJECTS</u> – acquisition or construction of major capital facilities.

<u>CAPITAL IMPROVEMENT PROGRAM</u> – a plan for capita expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

<u>CAPITAL OUTLAY</u> – expenditures for the acquisition of capital assets.

<u>CAPITAL PROJECT FUNDS</u> – capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds).

<u>CARRYOVER</u> – expenditures budgeted in one year for materials, equipment programs, etc., but not spent until the following fiscal year. Funding for non-recurring expenditures can carry over to the following fiscal year if approved by the City Manager and City Council. City Council formally amends the budget to approve the carryover funding. Revenues can also carryover if they were anticipated in one fiscal year but not received until the following year.

<u>CASH BASIS</u> – a method of accounting in which revenues and expenses are recognized and recorded when received, not necessary when earned.

<u>CERTIFICATE OF DEPOSIT</u> – a negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specific period for a specific rate of interest.

<u>CERTIFICATE OF OBLIGATION</u> – a dept instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for the construction of public works or payment of contractual obligations for professional services. These certificates do not require voter approval.

<u>CHARTER</u> – written instrument setting forth principles and laws of government within boundaries of the City. <u>CHART OF ACCOUNTS</u> – the classification system used by the City to organize the accounting for various funds.

<u>CHECK</u> – a bill of exchange drawn on a bank and payable on demand.

<u>COMPONENT UNIT</u> – a component unit is defined as a legally separate organization for which elected officials of the primary government (the City) are financially accountable.

<u>CONSUMER PRICE INDEX (CPI)</u> – the monthly data on the changes in the prices paid by urban consumers for a representative basket of goods and services.

<u>COST</u> – the amount of money or other considerations exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is incurred. Ultimately, however, money or other considerations must be given in exchange.

<u>CURRENT ASSETS</u> – cash or other assets expected to be converted to cash, sold, or consumed either in a year or in the operating cycle.

<u>CURRENT LIABILITIES</u> – debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded within in a year.

<u>DEBT SERVICE FUND</u> – a fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal interest, and related costs. Also called a sinking fund.

DEFICIT – the excess of expenditures over revenues during an accounting period; or in the case of Enterprise and Intra-governmental Service Funds, the excess of expense over income during an accounting period. **DEPARTMENT** – a distinct, usually specialized division of a large organization. A principal administrative division of government normally under the oversight of an Executive Director, Assistant City Manager or City **DELIQUENT TAXES** – taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

DEPRECIATION – a non-cash expense that reduces the value of an asset as a result of wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

DEVELOPER REIMBURSEMENT - reimbursement to a developer from the City for infrastructure developed on behalf of the City.

EFFECTIVE TAX RATE – the tax rate required to generate the same amount of revenue as in the preceding year on the same properties.

ENTERPRISE FUND – a fund used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominately self-supported by user charges. The significant **EXPENDITURES** – where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received, or services rendered whether cash payments have been made or not. Where accounts are **EXTRATERRITORIAL JURISDICTION (ETJ)** – the land bordering a City's limits that the City has limited control over but does not furnish City services to nor collect ad valorem taxes from. This is an area outside of City limits that is subject to annexation.

FIDUCIARY FUND – a fund used to account for assets held in trust by the City for the benefit of individuals or other entities and is responsible for handling the assets placed under its control.

<u>FISCAL YEAR</u> – a twelve-month period of time to which the annual budget applies, and at the end of which, the City determines its financial position and results of operations.

<u>FIXED ASSETS</u> – long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than land.

FRANCHISE – a special privilege granted by a government, permitting the continued use of public property, such as City streets and usually involving the elements of monopoly and regulation.

FULL-TIME EQUIVALENT (FTE) – one full-time equivalent works 2,080 hours a year; a person working 1,040 hours per year is equivalent to 0.5 FTE.

<u>FUND</u> – an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objective.

FUND BALANCE – the excess of an entity's assets over its liabilities.

FUND BALANCE POLICY – a minimum fund balance that is required to be kept in reserve as defined in financial policy statements. Fund balances over the policy requirements may be appropriated in the budget.

<u>GENERAL FIXED ASSETS</u> – capital assets that are not assets of any particular fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental (as opposed to proprietary or fiduciary) funds.

<u>GENERAL FUND</u> – the General Fund is the general operating fund of the City. It is used to account for the resources devoted to finance the services traditionally associated with local government, except those

<u>GENERAL OBLIGATION BONDS</u> – when a government pledges its full faith and credit to the payment of bonds it issues, those bonds are general obligation bonds.

<u>GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)</u> – uniform minimum standards and guidelines for financial accounting and reporting.

<u>GOVERNMENTAL FUNDS</u> – funds generally used to account for tax-supported activities. The acquisition use and financial resources and related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service).

<u>GRANTS</u> – a contribution by one government unite to another. The contribution is usually made to aid in the support of a specific function, purpose, activity or facility.

IMPACT FEES – fees charged to developers to cover in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

INCOME – a term used in proprietary fund-type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

INFRASTRUCTURE – fixed assets that are immovable and have value only to the governmental unit. Common examples of infrastructure include roads, sidewalks, bridges and streetlights.

INTEGOVERNMENTAL REVENUE – revenue received from another governmental unit for a specific purpose. **INTERNAL SERVICE FUND** – internal service funds are used for the financing of goods or services provided by one fund or department to another fund or department on a cost reimbursement basis.

ISO RATING – the Insurance Service Office (ISO) performs surveys to assist insurance organizations with setting up insurance ratings for the communities. The ISO will perform a survey to assign a public protection

LEASE/PURCHASE – a financing tool utilized to fund large capital outlays where the City may not have cash immediately available for purchase. This arrangement allows the City to use the item while payments are being made.

LEDGER – a group of accounts in which are recorded the financial transactions of a governmental unit or other organization.

LEVY – to impose taxes or special assessments. The total of taxes or special assessments imposed by a governmental unit.

<u>LIABILITIES</u> – debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

LONG-TERM DEBT – debt with maturity or more than one year after date of issuance.

MODIFIED ACCURAL BASIS – the basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

<u>MUNICIPAL UTILITY DISTRICT (MUD)</u> – a special district whose purpose is to provide water and sewer services to the residences and businesses within its boundaries. The district has ad valorem taxing power and can issue bonds to pay for construction and improvements to the district's system. Districts are typically established in unincorporated areas but can also lie within the boundaries of one or more cities.

<u>NOTE PAYABLE</u> – an unconditional written promise signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time, either to the bearer or to the order of a person designated.

OPERATING BUDGET – plans of current expenditures and the proposed means of financing them.

ORDINANCE – a formal legislative enactment by the governing body of a municipality.

ORGANIZATIONAL UNIT - a responsibility center within the government.

<u>PERFORMANCE MEASURES</u> – specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

<u>PERSONNEL SERVICES</u> – the costs associated with compensating employees for their labor (salaries, wages, insurance, payroll taxes, and retirement contributions).

<u>**PROJECTION**</u> – a forecast of future trends in the operation of financial activities done through the remainder of the fiscal year to gain a better picture of the City's finances. The projections are adopted as the revised budget during the budget adoption process.

<u>PROPERTY TAX</u> – an annual or semi-annual tax paid to one or more governmental jurisdictions based on the real and personal property's assessed valuation and the tax rate, done in compliance with the State Property Tax Code.

<u>PROPRIETARY FUND</u> – a governmental accounting fund having profit and loss aspects; therefore, it uses the accrual rather than modified accrual accounting method. The two types of proprietary funds are the Enterprise Fund and the Internal Service Fund.

<u>PURCHASE ORDER</u> – a document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price.

<u>RATINGS</u> – designations used by credit rating agencies to give relative indications of credit quality. Municipal bonds rated BAA or BBB and above are considered to be investment-grade.

<u>REFUNDING BONDS</u> – bonds issued to retire bonds already outstanding.

<u>RESERVE</u> – an account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

<u>RETAINED EARNINGS</u> – the accumulated earnings of an enterprise or internal service fund which have been retained in the fund and which are not reserved for any specific purpose.

<u>REVENUES</u> – the term designates an increase to a fund's assets. An item of income.

<u>REVENUE BONDS</u> – bond whose principal and interest are payable exclusively from earnings of an enterprise fund.

<u>ROLLBACK RATE</u> – if a unit adopts a tax rate that is higher than the rollback rate, voters in the unit can circulate a petition calling for an election to limit the size of the tax increase.

<u>SALARIES & WAGES</u> – fixed compensation paid to employees for work or services provided. <u>SALES TAX</u> – a state tax of 6.25% is imposed on all retail sales, leases and rentals of most goods, as well as taxable services. Texas cities and counties have the option of imposing additional local sales taxes for a

<u>SHORT-TERM DEBT</u> – debt with a maturity of one year or less after the date of issuance.

<u>SPECIAL ASSESSMENT</u> – used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

STRUCTURAL IMBALANCE – in the budgetary process of matching ongoing expenditures with ongoing revenues, a condition that occurs when expenditures exceed revenues.

TAX LEVY – the total amount to be raised by general property taxes for intentions specified in the Tax Levy Ordinance.

TAX LEVY ORDINANCE – an ordinance through which taxes are levied.

<u>TAX RATE</u> – the rate at which a municipality may levy a tax. Tax levied for each \$100 of assessed valuation. The amount of tax stated in terms of a unit of the tax base.

<u>TAX ROLL</u> – the official list showing the amount of taxes levied against each taxpayer or property. <u>TAXES</u> – compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

VENDOR – the seller of merchandise or services.

<u>VOUCHER</u> – a document, which evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

WORK ORDER – a written order authorizing and directing the performance of a certain task and issued to the person who is to direct the work.

WORKING CAPITAL – a financial metric which represents operating liquidity available to an organization or governmental entity. Net working capital is calculated as current assets minus current liabilities.

<u>YIELD</u> – the rate earned on an investment based on the price paid for the investment, the interest earned during the period held and the selling price or redemption value of the investment.