

# *City of Canadian*



Budget 2021-2022

**ANNUAL BUDGET  
OF THE  
CITY OF CANADIAN, TEXAS FOR THE  
FISCAL YEAR BEGINNING OCTOBER 1, 2021**

**CITY COUNCIL**

Terrill Bartlett – Mayor

Gary Prater – Mayor *Pro Tem*

Chase Smyth– Council Member

Wendie Cook – Council Member

Jonilyn Hanes – Council Member

Ashlee Talley – Council Member

**Administrative Staff**

Joe Jarosek – City Manager

Kimberly Sloat – City Secretary

Approved by the  
CITY OF CANADIAN CITY COUNCIL  
SEPTEMBER 20, 2021

**THIS PAGE INTENTIONALLY LEFT BLANK**

## Table of Contents

|                                |      |
|--------------------------------|------|
| Introduction                   | i    |
| Fiscal Year 2021-2022 Tax Rate | ii   |
| Notice About 2021 Tax Rates    | iii  |
| Budget Ordinance               | iv   |
| Tax Ordinance                  | v-vi |

### STATISTICAL SUMMARIES

| <u>Title</u>  | <u>Page #</u> |
|---|---------------|
| 2021 - 2022 Annual Budget Consolidated Summary of Revenues and Expenditures                   | 1             |
| Summary of All Proposed Expenditures FY 2021 - 2022   | 2-3           |
| Summary of All Proposed Revenues FY 2021 - 22   | 4             |
| General Fund Summary of Revenues and Expenditures   | 5             |
| Water & Wastewater (Sewer) Fund Summary of Revenues and Expenditures                          | 6             |
| Sanitation Fund Summary of Revenues and Expenditures  | 7             |
| Cultural Arts & Recreational Enhancement (C.A.R.E.) Fund Summary of Revenues and Expenditures | 8             |
| Golf Fund Summary of Revenues and Expenditures  | 9             |
| Analysis of Tax Rate  | 10            |
| General Obligation Refunding Bonds Series 2019  | 11            |

### DEPARTMENT ACCOUNTS: Budget Summaries & Appropriation Details

|  |    |
|--|----|
| Annual Budget Summary - City Council   | 12 |
| City Council #10-01                    | 13 |
| Annual Budget Summary - Administration | 14 |
| Administration #10-02                  | 15 |
| Annual Budget Summary - Legal          | 16 |
| Legal #10-03                           | 17 |

## **Table of Contents (Cont.)**

|   |         |
|---|---------|
| Annual Budget Summary - Tax   | 18      |
| Tax Office #10-04   | 19      |
| Annual Budget Summary – Elections   | 20      |
| Elections #10-07  | 21      |
| Annual Budget Summary – Community Service                                   | 22      |
| Community Service #10-08  | 23      |
| Annual Budget Summary – Street  | 24      |
| Street #10-13   | 25      |
| Annual Budget Summary – Public Works  | 26      |
| Public Works #10-14   | 27      |
| Annual Budget Summary – Swimming Pool                                       | 28      |
| Swimming Pool #10-15  | 29      |
| Annual Budget Summary – Support Services                                    | 30      |
| Support Services #10-17   | 31      |
| Annual Budget Summary – Maintenance   | 32      |
| Maintenance #10-19  | 33      |
| Annual Budget Summary – Water & Sewer                                       | 34      |
| Water & Sewer #11-21  | 35 - 36 |
| Annual Budget Summary – Utility Billing                                     | 37      |
| Utility Billing #11-22  | 38      |
| Annual Budget Summary – Trash Collection                                    | 39      |
| Trash Collection #12-30   | 40      |
| Annual Budget Summary – Transfer Station                                    | 41      |
| Transfer Station #12-32   | 42      |
| Annual Budget Summary – Cultural Arts & Recreational Enhancement (C.A.R.E.) | 43      |
| C.A.R.E. #13-53   | 44      |
| Annual Budget Summary – Golf Course   | 45      |

## **Table of Contents (Cont.)**

|   |    |
|---|----|
| Golf Course #14-40                          | 46 |
| Annual Budget Summary – Hotel Occupancy Tax | 47 |
| Hotel Occupancy Tax #18-42                  | 48 |

**THIS PAGE INTENTIONALLY LEFT BLANK**



October 1, 2021

Honorable Mayor and City Council  
City of Canadian  
6 Main  
Canadian, Texas 79014

Mayor and City Council:

In accordance with Texas Civil Statutes, I respectfully present the 2021 – 2022 Fiscal Year Budget for the City of Canadian as approved by the Canadian City Council on September 20, 2021. The budget beginning October 1, 2021, and ending September 30, 2022, provides for total revenues and total expenditures of \$ 5,474,547. The 2021 certified net taxable value of proper in the City of Canadian is \$124,185,210.

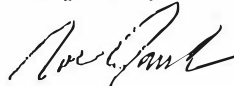
The *ad valorem* tax rate as established by the Council for FY 2021-2022 is \$ .723489 per \$100 of assessed valuation. There is a \$ 25,000 increase of Sales Tax revenue predicted from the previous fiscal year.

Major projects undertaken by the City of Canadian during FY 2020- 2021 included a water - meter replacement program and utility relocation at U.S. Highway 60/83. The City's allocation of nearly \$ 150,000 of Coronavirus Relief Funds via Coronavirus Aid, Relief, and Economic Security Act (CARES Act) enabled the city to offset coronavirus expenses and assist The Hemphill County Hospital District, Canadian Independent School District and Hemphill – Canadian Economic Development Corporation.

The focus of the capital improvement program of this budget year will be the rehabilitation of the Red Deer Sewer Lift Station. The acquisition of approximately \$ 670,000 of American Rescue Act (ARA) Program funds and an additional injection of \$ 182,000 from Hemphill County's share of ARA will assist in the fruition of this project. Capital expenditures have also been allotted for public works equipment. Trash collection rates that were increased in 2016 and 2019 contributed to a buildup of Sanitation funds that will enable the replacement of a trash collection truck.

The FY 2021-2022 Annual Budget provides for all City of Canadian services at existing levels. Staff is dedicated to operating within the limits outlined in the Budget, and we are looking forward to the challenges that will present themselves throughout the upcoming year. It is our policy to provide a level of service that exceeds the expectations of the citizens whom we serve.

Respectfully Submitted,



Joe Jarosek, City Manager



City of Canadian  
Fiscal Year 2021-2022 Tax Rate

This year's tax rate does not exceed the no – new – revenue tax rate. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONSTHAN LAST YEAR'S TAX RATE.

The tax rate will effectively be raised by 4.53 percent and will raise taxes for maintenance and operations on a \$ 100,000 home by approximately \$ 42.46.

This increase is attributed to the reduction of debt service, which increased that maintenance and operations rate.

### Notice About 2021 Tax Rates

#### Property Tax Rates in City of Canadian

This notice concerns the 2021 property tax rates for City of Canadian. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year. If you compare properties taxed in both years, in most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

|                                      |                  |
|--------------------------------------|------------------|
| This year's no-new-revenue tax rate: | \$0.720500/\$100 |
| This year's voter-approval tax rate: | \$0.723409/\$100 |

To see the full calculations, please visit [cityofcanadiantexas.com](http://cityofcanadiantexas.com) for a copy of the Tax Rate Calculation Worksheet.

#### Unencumbered Fund Balance

The following estimated balances will be left in the unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

| Type of Fund | Balance |
|--------------|---------|
|              | 0       |

#### Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

| Description of Debt            | Principal or Contract Payment to be Paid from Property Taxes | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment |
|--------------------------------|--|---|--------------------------|---------------|
| 2019 Certificate of Obligation | 32,035   | 11,715                                  | 0                        | 44,550        |

|  |          |
|--|----------|
| Total required for 2021 debt service   | \$44,550 |
| - Amount (if any) paid from funds listed in unencumbered funds                             | \$0      |
| - Amount (if any) paid from other resources  | \$0      |
| - Excess collections last year   | \$0      |
| = Total to be paid from taxes in 2021  | \$44,550 |
| + Amount added in anticipation that the unit will collect only 97.21% of its taxes in 2021 | \$1,270  |
| = Total debt levy  | \$45,820 |

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Belinda Leatherman, Tax Assessor/Collector on August 6, 2021.

ORDINANCE No. 730

AN ORDINANCE ADOPTING AND APPROVING A BUDGET FOR THE CITY OF CANADIAN, TEXAS FOR THE FISCAL YEAR OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022.

WHEREAS, heretofore, a budget for the Year October 1, 2021, through September 30, 2022, has been prepared by the City staff for the City of Canadian, Texas, and;

WHEREAS, said budget has been prepared and presented by the City Manager in accordance with Chapter 102, Subchapter .007 of the Local Government Code, and;

WHEREAS, further, after full and final consideration, and it is the consensus of opinion that the budget, as filed, should be approved. The financial condition and comparative expenditures as filed have been duly considered;

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANADIAN, TEXAS, that the City Council of the City of Canadian ratify, adopt and approve the budget as filed and amended for the Fiscal Year, beginning October 1, 2021 and ending September 30, 2022.

PASSED AND APPROVED THIS, THE 23rd DAY OF AUGUST 2021.

  
Terrill Bartlett, Mayor

ATTEST:

  
Kimberly Sloat, City Secretary

## ORDINANCE NO. 732

AN ORDINANCE SETTING THE TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF CANADIAN, TEXAS, FOR THE YEAR 2021; PROVIDING FOR A DISCOUNT FOR EARLY PAYMENT OF SUCH TAXES; ASSESSING PENALTY AND INTEREST FOR THE NON-PAYMENT OF SUCH TAXES WITHIN THE TIME SET; AND PROVIDING FOR THE COLLECTION OF SUCH TAXES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANADIAN, TEXAS:

### SECTION I

That there shall be and the same is hereby levied and shall be assessed and collected for the year 2021, an ad valorem tax of \$0.723489 on each One Hundred Dollars (\$100.00) worth of property at One Hundred Percent (100%) assessed valuation located within the present City Limits of the City of Canadian and subject to taxation by law, which said taxes when collected shall be appropriated as follows:

For Maintenance and Operations - \$0.688673

For Interest and Sinking - \$0.034816

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.53 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 42.46

### SECTION II

That a discount of three percent (3%) be allowed on the above levied taxes that are paid during the month of October, 2021, that there be a discount of two percent (2%) allowed on the above levied taxes that are paid in the month of November, 2021, and that there be a discount of one percent (1%) allowed on the above levied taxes that are paid in the month of December, 2021.

### SECTION III

That all ad valorem taxes shall be paid before February 1, 2022, and taxes not paid before that date shall be delinquent and all persons or property owners failing to pay taxes owed before the delinquent date shall be charged interest at a rate of one percent (1%) for

Ordinance No. 732

Page 2

each month or portion of a month the tax remains unpaid; and in addition to interest, shall be charged a penalty of six percent (6%) of the principal amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1, 2022. However, a tax delinquent on July 1, 2022, incurs a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.

#### SECTION IV

That the Tax Assessor and Collector of the City of Canadian is hereby directed to assess, extend, and enter upon the tax rolls of the City of Canadian, Texas, for the current taxable year, the amounts and rates herein levied and to keep a current account of same, and when so collected, the same is to be deposited in the depository of the City of Canadian.

PASSED AND APPROVED THIS 20<sup>TH</sup> DAY OF SEPTEMBER 2021.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Secretary

# STATISTICAL SUMMARIES

2021-2022 ANNUAL BUDGET

CONSOLIDATED SUMMARY OF  
REVENUES AND EXPENDITURES

|   | ACTUAL<br>2019-2020   | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022  |
|---|-----------------------|------------------------|------------------------|
| <b>Revenues</b>                               |                       |                        |                        |
| General Fund                                  | \$1,603,605.00        | \$ 1,710,662.00        | \$ 1,801,774.00        |
| Debt Service                                  | \$97,043.00           | \$ 46,099.00           | \$ 46,686.00           |
| Water & Sewer Fund                            | \$1,647,391.00        | \$ 3,714,792.00        | \$ 1,904,481.00        |
| Sanitation Fund                               | \$660,049.00          | \$ 620,020.00          | \$ 807,000.00          |
| C.A.R.E. Fund                                 | \$1,361.00            | \$ 60,000.00           | \$ 50,000.00           |
| Golf Fund                                     | \$193,240.00          | \$ 180,860.00          | \$ 184,620.00          |
| Special Revenue Fund - Hotel Motel Tax        | \$101,085.00          | \$ 69,674.00           | \$ 68,184.00           |
| Subtotal of Revenues without<br>Fund Reserves | <u>\$4,162,402.00</u> | <u>\$ 8,393,497.00</u> | <u>\$ 4,002,344.00</u> |
| General Fund Reserves                         | \$34,041.00           | \$ 464,400.00          | \$ 186,417.00          |
| Water Fund Reserves                           | \$0.00                | \$ 607,210.00          | \$ 406,788.00          |
| HOT Reserves                                  | \$300,484.00          | \$ -                   | \$ -                   |
| Sanitation Fund Reserves                      | \$0.00                | \$ -                   | \$ 200,000.00          |
| Total Reserves                                | <u>\$341,126.00</u>   | <u>\$ 971,610.00</u>   | <u>\$ 872,203.00</u>   |
| Total Revenues                                | <u>\$4,503,607.00</u> | <u>\$ 7,365,113.00</u> | <u>\$ 5,474,547.00</u> |
| <b>Expenditures</b>                           |                       |                        |                        |
| General Fund                                  | \$1,309,009.00        | \$ 1,480,293.00        | \$ 1,814,371.00        |
| Water & Sewer Fund                            | \$1,280,726.00        | \$ 4,672,000.00        | \$ 2,461,073.00        |
| Sanitation Fund                               | \$617,496.00          | \$ 484,972.00          | \$ 807,788.00          |
| C.A.R.E. Fund                                 | \$0.00                | \$ 1,361.00            | \$ 60,000.00           |
| Golf Fund                                     | \$227,889.00          | \$ 195,260.00          | \$ 239,887.00          |
| Special Revenue Fund - Hotel Motel Tax        | \$467,689.00          | \$ 43,230.00           | \$ 68,184.00           |
| Debt Service CO - 2019 Series                 | \$43,021.00           | \$ 44,660.00           | \$ 43,238.00           |
|   | <u>\$3,833,709.00</u> | <u>\$ 6,901,664.00</u> | <u>\$ 5,474,547.00</u> |
| ENDING BALANCE OF ALL FUNDS                   | \$669,898.00          | \$ 483,449.00          | \$ -                   |



Summary of All Proposed Expenditures  
FY 2021-2022

|                          | Personnel Services  | Supplies/Materials | Maint, Bldgs. Structures, ETC. |
|--------------------------|---------------------|--------------------|--------------------------------|
| General Fund             |                     |                    |                                |
| City Council             | \$0.00              | \$500.00           | \$0.00                         |
| Administration           | \$212,500.00        | \$13,950.00        | \$2,450.00                     |
| Legal                    | \$0.00              | \$100.00           | \$0.00                         |
| Tax                      | \$0.00              | \$0.00             | \$0.00                         |
| Elections                | \$0.00              | \$1,000.00         | \$0.00                         |
| Community Services       | \$0.00              | \$0.00             | \$0.00                         |
| Street                   | \$100,500.00        | \$20,450.00        | \$162,000.00                   |
| Public Works             | \$90,550.00         | \$7,250.00         | \$0.00                         |
| Swimming Pool            | \$31,500.00         | \$22,350.00        | \$1,600.00                     |
| Support Services         | \$79,400.00         | \$31,750.00        | \$4,100.00                     |
| Maintenance              | <u>\$62,022.00</u>  | <u>\$16,950.00</u> | <u>\$600.00</u>                |
|                          | \$585,272.00        | \$114,300.00       | \$170,750.00                   |
| Water & Sewer Fund       |                     |                    |                                |
| Water & Sewer            | \$220,206.00        | \$53,500.00        | \$107,000.00                   |
| Utility Billing          | <u>\$39,500.00</u>  | <u>\$10,000.00</u> | <u>\$0.00</u>                  |
|                          | \$259,706.00        | \$63,500.00        | \$107,000.00                   |
| Sanitation Fund          |                     |                    |                                |
| Trash Collection         | \$91,350.00         | \$40,700.00        | \$1,000.00                     |
| Transfer Station         | <u>\$144,000.00</u> | <u>\$36,500.00</u> | <u>\$10,000.00</u>             |
|                          | \$235,350.00        | \$77,200.00        | \$11,000.00                    |
| C.A.R.E. Fund            |                     |                    |                                |
| C.A.R.E.                 | <u>\$0.00</u>       | <u>\$0.00</u>      | <u>\$0.00</u>                  |
|                          | \$0.00              | \$0.00             | \$0.00                         |
| Golf Course Fund         |                     |                    |                                |
| Golf Course              | <u>\$54,700.00</u>  | <u>\$27,950.00</u> | <u>\$11,000.00</u>             |
|                          | \$54,700.00         | \$27,950.00        | \$11,000.00                    |
| Debt                     |                     |                    |                                |
| CO - 2019 Series         | <u>\$0.00</u>       | <u>\$0.00</u>      | <u>\$0.00</u>                  |
|                          | \$0.00              | \$0.00             | \$0.00                         |
| Special Revenue          |                     |                    |                                |
| Hotel Occupancy Tax Fund | <u>\$0.00</u>       | <u>\$0.00</u>      | <u>\$1,000.00</u>              |
|                          | \$0.00              | \$0.00             | \$1,000.00                     |
| TOTALS                   | \$1,135,020.00      | \$202,950.00       | \$300,750.00                   |

|  |  |              |
|--|--|--------------|
| GENERAL FUND RESERVE UTILIZATION:              | WATER & SEWER RESERVE UTILIZATION:           |              |
| C.A.R.E. \$ 50,000                             | W & S Capital Outlays \$ 109,598             |              |
| G.F. Capital Outlays \$ 81,000                 | W & S Capital Improvements <u>\$ 376,188</u> |              |
| Golf Capital Outlays/Overages <u>\$ 55,377</u> |  | \$485,786.00 |
| Total G.F Reserves \$ 186,417                  |  |              |

|                                      |            |
|--------------------------------------|------------|
| SANITATION FUND RESERVE UTILIZATION: |            |
| Capital Outlays                      | \$ 200,000 |

| Maint. Equip.<br>Machinery, Etc | Contractual Services | Capital Outlay     | Debt Services      | Total               |
|---------------------------------|----------------------|--------------------|--------------------|---------------------|
| \$0.00                          | \$10,050.00          | \$0.00             | \$0.00             | \$10,550.00         |
| \$1,250.00                      | \$357,186.00         | \$0.00             | \$0.00             | \$587,336.00        |
| \$0.00                          | \$8,000.00           | \$0.00             | \$0.00             | \$8,100.00          |
| \$0.00                          | \$42,000.00          | \$0.00             | \$0.00             | \$42,000.00         |
| \$0.00                          | \$2,000.00           | \$0.00             | \$0.00             | \$3,000.00          |
| \$4,600.00                      | \$24,825.00          | \$0.00             | \$0.00             | \$29,425.00         |
| \$12,600.00                     | \$109,593.00         | \$59,500.00        | \$0.00             | \$464,643.00        |
| \$540.00                        | \$57,046.00          | \$0.00             | \$0.00             | \$163,386.00        |
| \$10,750.00                     | \$20,300.00          | \$0.00             | \$0.00             | \$86,500.00         |
| \$9,950.00                      | \$135,577.00         | \$0.00             | \$0.00             | \$260,777.00        |
| <u>\$3,400.00</u>               | <u>\$53,382.00</u>   | <u>\$21,500.00</u> | <u>\$0.00</u>      | <u>\$168,654.00</u> |
| \$43,090.00                     | \$819,959.00         | \$81,000.00        | \$0.00             | \$1,814,371.00      |
| \$15,663.00                     | \$391,691.00         | \$1,226,788.00     | \$364,972.00       | \$2,379,820.00      |
| <u>\$0.00</u>                   | <u>\$21,753.00</u>   | <u>\$0.00</u>      | <u>\$0.00</u>      | <u>\$71,253.00</u>  |
| \$15,663.00                     | \$413,444.00         | \$1,226,788.00     | \$364,972.00       | \$2,451,073.00      |
| \$18,500.00                     | \$112,231.00         | \$200,000.00       | \$0.00             | \$463,781.00        |
| <u>\$12,050.00</u>              | <u>\$141,455.00</u>  | <u>\$0.00</u>      | <u>\$0.00</u>      | <u>\$344,005.00</u> |
| \$30,550.00                     | \$253,686.00         | \$200,000.00       | \$0.00             | \$807,786.00        |
| <u>\$0.00</u>                   | <u>\$50,000.00</u>   | <u>\$0.00</u>      | <u>\$0.00</u>      | <u>\$50,000.00</u>  |
| \$0.00                          | \$50,000.00          | \$0.00             | \$0.00             | \$50,000.00         |
| <u>\$6,050.00</u>               | <u>\$112,197.00</u>  | <u>\$28,000.00</u> | <u>\$0.00</u>      | <u>\$239,897.00</u> |
| \$6,050.00                      | \$112,197.00         | \$28,000.00        | \$0.00             | \$239,897.00        |
| <u>\$0.00</u>                   | <u>\$0.00</u>        | <u>\$0.00</u>      | <u>\$43,236.00</u> | <u>\$43,236.00</u>  |
| \$0.00                          | \$0.00               | \$0.00             | \$43,236.00        | \$43,236.00         |
| <u>\$0.00</u>                   | <u>\$67,184.00</u>   | <u>\$0.00</u>      | <u>\$0.00</u>      | <u>\$68,184.00</u>  |
| \$0.00                          | \$67,184.00          | \$0.00             | \$0.00             | \$68,184.00         |
| \$95,353.00                     | \$1,716,470.00       | \$1,535,788.00     | \$408,208.00       | \$5,474,547.00      |
|                                 |                      |                    | Revenues Available | \$4,602,344.00      |
| GENERAL FUND                    |                      |                    |                    |                     |
| RESERVE                         |                      | \$186,417          |                    |                     |
| SANITATION                      |                      |                    |                    |                     |
| RESERVE                         |                      | \$200,000          |                    |                     |
| WATER & SEWER                   |                      |                    |                    |                     |
| RESERVES                        |                      | \$485,786          |                    |                     |
| Total RESERVE                   |                      |                    |                    |                     |
| FUNDS                           |                      | \$872,203          |                    |                     |
| TOTAL REVENUES                  |                      |                    | \$5,474,547.00     |                     |
| Total Revenues less Expenses    |                      |                    | \$0.00             |                     |

**SUMMARY OF ALL PROPOSED REVENUES**  
FY 2021-2022

| <u>10-GENERAL FUND</u>                              | <u>Account Code</u> | <u>FY 2010-2020</u><br><u>Actual</u> | <u>FY 2020-2021</u><br><u>Estimated</u> | <u>FY 2021-22</u><br><u>Proposed</u> |
|---|---------------------|--------------------------------------|---|--------------------------------------|
| Current Property Taxes                              | 402110              | \$700,664.00                         | \$797,607.00                            | \$844,331.00                         |
| Delinquent Property Taxes                           | 402120              | \$16,702.00                          | \$9,000.00                              | \$9,000.00                           |
| Penalties and Interest                              | 402130              | \$9,640.00                           | \$0,010.00                              | \$0,010.00                           |
| Gross Receipts Taxes                                | 402140              | \$110,427.00                         | \$121,025.00                            | \$121,925.00                         |
| Salos Tax   | 402160              | \$510,135.00                         | \$010,000.00                            | \$540,000.00                         |
| Liquor Tax  | 402160              | \$4,404.00                           | \$2,000.00                              | \$0,900.00                           |
| Licenses & Permits                                  | 402210              | \$303.00                             | \$0.00                                  | \$0.00                               |
| Interest/Income                                     | 402410              | \$27,610.00                          | \$19,407.00                             | \$20,000.00                          |
| Leases and Rentals                                  | 402420              | \$0.00                               | \$0.00                                  | \$0.00                               |
| Oil and Gas Production                              | 402030              | \$047.00                             | \$1,023.00                              | \$1,500.00                           |
| Operating Transfers                                 | 402045              | \$90,340.00                          | \$90,350.00                             | \$90,360.00                          |
| Miscellaneous Revenue                               | 402050              | \$33,040.00                          | \$100,422.00                            | \$0.00                               |
| Municipal Court Fines                               | 403330              | \$0.00                               | \$0.00                                  | \$0.00                               |
| Licenses and Permits, Code Enf                      | 410210              | \$0.00                               | \$0.00                                  | \$0.00                               |
| Miscellaneous Revenue, Street                       | 413060              | \$5,600.00                           | \$10,760.00                             | \$10,760.00                          |
| Swimming Pool Charges                               | 416720              | \$0,600.00                           | \$10,000.00                             | \$11,500.00                          |
| Swimming Pool Concessions                           | 416730              | \$0.00                               | \$0,600.00                              | \$0,600.00                           |
| Dog Tags and Animal Fines                           | 417320              | \$3,300.00                           | \$2,200.00                              | \$2,200.00                           |
| Donations/Parks                                     | 417700              | \$1,000.00                           | \$0.00                                  | \$0.00                               |
| Support Service Miscellaneous                       |                     | \$1,460.00                           | \$0.00                                  | \$0.00                               |
|   |                     | <u>\$1,603,605.00</u>                | <u>\$1,710,502.00</u>                   | <u>\$1,881,774.00</u>                |
| <u>11- WATER &amp; SEWER FUND</u>                   |                     |                                      |   |                                      |
| Penalties, Sewer                                    | 420746              | \$3,446.00                           | \$3,707.00                              | \$3,707.00                           |
| Sewer Sales   | 420750              | \$406,430.00                         | \$309,000.00                            | \$401,670.00                         |
| Sewer Taps  | 420760              | \$0.00                               | \$0.00                                  | \$1,000.00                           |
| Hemphill County                                     | 420850              | \$250,000.00                         | \$250,000.00                            | \$250,000.00                         |
| Licenses and Permits                                | 421210              | \$100.00                             | \$0.00                                  | \$0.00                               |
| Leases and Rentals                                  | 421420              | \$23,960.00                          | \$23,032.00                             | \$20,000.00                          |
| Water Sales   | 421740              | \$060,400.00                         | \$600,000.00                            | \$044,060.00                         |
| Penalties, Water                                    | 421745              | \$4,043.00                           | \$4,740.00                              | \$4,740.00                           |
| Water Taps and Connect Fees                         | 421760              | \$5,126.00                           | \$6,060.00                              | \$5,360.00                           |
| Operating Transfers                                 | 421045              | \$0.00                               | \$0.00                                  | \$0.00                               |
| Miscellaneous Revenue                               | 421060              | \$137,071.00                         | \$2,403,463.00                          | \$249,115.00                         |
| Other Revenue TRRA                                  | 421051              | \$04.00                              | \$0.00                                  | \$0.00                               |
| General Fund Revenue for Meters                     |                     | \$0.00                               | \$450,000.00                            | \$0.00                               |
| Other Revenue American Rescue Act                   |                     | \$0.00                               | \$204,244.00                            | \$294,244.00                         |
|   |                     | <u>\$1,547,391.00</u>                | <u>\$4,413,908.00</u>                   | <u>\$1,904,401.00</u>                |
| <u>12- SANITATION FUND</u>                          |                     |                                      |   |                                      |
| Penalties   | 430746              | \$5,001.00                           | \$3,007.00                              | \$3,000.00                           |
| Tresh Fees  | 430770              | \$540,170.00                         | \$591,220.00                            | \$597,000.00                         |
| Miscellaneous Revenue                               | 430860              | \$5,004.00                           | \$200.00                                | \$2,000.00                           |
| Transfer Station Tresh Fees                         | 432770              | \$2,244.00                           | \$9,074.00                              | \$0.00                               |
| Miscellaneous Revenue                               | 432050              | \$4,004.00                           | \$16,031.00                             | \$5,000.00                           |
|   |                     | <u>\$550,040.00</u>                  | <u>\$620,020.00</u>                     | <u>\$607,000.00</u>                  |
| <u>13- O.A.R.E FUND</u>                             |                     |                                      |   |                                      |
| Operating Transfer In                               | 430046              | \$1,301.00                           | \$50,000.00                             | \$50,000.00                          |
| Grants/Donations                                    | 430050              | \$0.00                               | \$0.00                                  | \$0.00                               |
|   |                     | <u>\$1,301.00</u>                    | <u>\$50,000.00</u>                      | <u>\$50,000.00</u>                   |
| <u>14- GOLF COURSE FUND</u>                         |                     |                                      |   |                                      |
| Intergovernmental Income                            | 440510              | \$50,000.00                          | \$45,000.00                             | \$40,000.00                          |
| Golf Green Fees                                     | 440790              | \$23,440.00                          | \$10,203.00                             | \$10,204.00                          |
| Golf Cart Rentals                                   | 440701              | \$27,805.00                          | \$24,027.00                             | \$23,172.00                          |
| Golf Course Charges                                 | 440705              | \$05,070.00                          | \$05,070.00                             | \$07,144.00                          |
| Contributions                                       | 440790              | \$0.00                               | \$60.00                                 | \$1,000.00                           |
| Miscellaneous Revenue                               | 440050              | \$0,327.00                           | \$0,000.00                              | \$0,900.00                           |
|   |                     | <u>\$193,240.00</u>                  | <u>\$100,050.00</u>                     | <u>\$104,620.00</u>                  |
| <u>10- SPECIAL REVENUE FUND/HOTEL OCCUPANCY TAX</u> |                     |                                      |   |                                      |
| Hotel Occupancy Tax                                 | 442170              | \$61,005.00                          | \$00,674.00                             | \$00,104.00                          |
| Donations & Grants                                  | 442700              | \$100,000.00                         | \$0.00                                  | \$0.00                               |
|   |                     | <u>\$161,005.00</u>                  | <u>\$69,674.00</u>                      | <u>\$100,104.00</u>                  |
| <u>50- DEBT SERVICE</u>                             |                     |                                      |   |                                      |
| Property Tax I&S                                    | 470110              | \$94,401.00                          | \$44,560.00                             | \$42,371.00                          |
| Delinquent Property Taxes                           | 470120              | \$1,020.00                           | \$1,349.00                              | \$2,214.00                           |
| Penalties and Interest                              | 470130              | \$1,014.00                           | \$1,000.00                              | \$1,000.00                           |
|   |                     | <u>\$97,043.00</u>                   | <u>\$46,909.00</u>                      | <u>\$45,585.00</u>                   |
| <b>TOTAL CURRENT REVENUES</b>                       |                     | <u>\$4,102,402.00</u>                | <u>\$7,092,011.00</u>                   | <u>\$4,602,344.00</u>                |

General Fund  
Summary of Revenues And Expenditures

|                                  | <u>Actual 2019-2020</u> | <u>Estimated 2020-2021</u> | <u>Proposed 2021-2022</u> |
|----------------------------------|-------------------------|----------------------------|---------------------------|
| <u>BEGINNING FUND BALANCE</u>    | \$4,458,496.00          | \$4,712,992.00             | \$4,408,861.00            |
| <u>REVENUE</u>                   |                         |                            |                           |
| Current Property Taxes           | \$768,564.00            | \$797,567.00               | \$844,331.00              |
| Delinquent Property Taxes        | \$15,782.00             | \$9,000.00                 | \$9,000.00                |
| Penalties and Interest           | \$9,548.00              | \$8,810.00                 | \$8,810.00                |
| Gross Reciepts Taxes (Franchise) | \$118,427.00            | \$121,925.00               | \$121,925.00              |
| Sales Tax                        | \$510,135.00            | \$516,000.00               | \$540,000.00              |
| Liquor Tax                       | \$4,404.00              | \$2,000.00                 | \$6,900.00                |
| Interest Income                  | \$27,516.00             | \$19,407.00                | \$20,000.00               |
| Leases and Rentals               | \$0.00                  | \$0.00                     | \$0.00                    |
| Oil and Gas Production           | \$847.00                | \$1,623.00                 | \$1,500.00                |
| Operating Transfers In           | \$96,349.00             | \$96,350.00                | \$96,350.00               |
| Municipal Court Fines            | \$0.00                  | \$0.00                     | \$0.00                    |
| Licenses and Permits             | \$383.00                | \$0.00                     | \$0.00                    |
| Miscellaneous Revenues           | \$33,648.00             | \$106,422.00               | \$0.00                    |
| Miscellaneous Revenues, Street   | \$5,566.00              | \$10,758.00                | \$10,758.00               |
| Swimming Pool Charges            | \$6,586.00              | \$10,000.00                | \$11,500.00               |
| Swimming Pool Concessions        | \$0.00                  | \$8,500.00                 | \$8,500.00                |
| Dog Tags and Animal Fines        | \$3,300.00              | \$2,200.00                 | \$2,200.00                |
| Doanctions/Parks                 | \$1,000.00              | \$0.00                     | \$0.00                    |
| Support Services Miscellaneous   | \$1,450.00              | \$0.00                     | \$0.00                    |
| <u>TOTAL CURRENT REVENUE</u>     | <u>\$1,603,505.00</u>   | <u>\$1,710,562.00</u>      | <u>\$1,681,774.00</u>     |
| <br>TOTAL FUNDS AVAILABLE        | <br>\$6,062,001.00      | <br>\$6,423,554.00         | <br>\$6,090,635.00        |
| <br><u>DISBURSEMENTS</u>         |                         |                            |                           |
| City Council                     | \$2,044.00              | \$1,750.00                 | \$10,550.00               |
| Administration                   | \$462,790.00            | \$543,144.00               | \$587,336.00              |
| Legal                            | \$7,200.00              | \$6,200.00                 | \$8,100.00                |
| Tax Office                       | \$32,871.00             | \$37,000.00                | \$42,000.00               |
| Elections                        | \$2,069.00              | \$1,811.00                 | \$3,000.00                |
| Community Services               | \$34,215.00             | \$42,506.00                | \$29,425.00               |
| Street                           | \$240,317.00            | \$311,646.00               | \$464,643.00              |
| Public Works                     | \$123,158.00            | \$109,380.00               | \$163,386.00              |
| Swimming Pool                    | \$52,936.00             | \$74,750.00                | \$86,500.00               |
| Support Services                 | \$234,444.00            | \$211,823.00               | \$260,777.00              |
| Maintenance                      | \$116,965.00            | \$120,283.00               | \$158,654.00              |
| Transfer Out - Sanitation Fund   | \$0.00                  | \$0.00                     | \$0.00                    |
| Transfer Out - Care Fund         | \$0.00                  | \$50,000.00                | \$0.00                    |
| Transfer Out - Golf Fund         | \$40,000.00             | \$40,000.00                | \$40,000.00               |
| Fund Reserves                    | \$0.00                  | \$464,400.00               | \$186,417.00              |
| <br>TOTAL EXPENDITURES           | <br>\$1,349,009.00      | <br>\$2,014,693.00         | <br>\$2,040,788.00        |
| <br>ENDING FUND BALANCE          | <br>\$4,712,992.00      | <br>\$4,408,861.00         | <br>\$4,049,847.00        |

**Water And Wastewater (Sewer) Fund  
Summary of Revenues And Expenditures**

|                                     | <u>Actual 2019-2020</u> | <u>Estimated 2021-2021</u> | <u>Proposed 2021-2022</u> |
|-------------------------------------|-------------------------|----------------------------|---------------------------|
| <u>BEGINNING FUND BALANCE</u>       | \$334,024.00            | \$612,709.00               | \$354,607.00              |
| <u>REVENUE</u>                      |                         |                            |                           |
| Water Sales                         | \$656,480.00            | \$500,000.00               | \$644,659.00              |
| Sewer Sales                         | \$465,438.00            | \$389,000.00               | \$491,576.00              |
| Water Taps and Connect Fees         | \$5,125.00              | \$5,650.00                 | \$5,360.00                |
| Sewer Taps                          | \$0.00                  | \$0.00                     | \$1,000.00                |
| Licenses & Permits                  | \$189.00                | \$0.00                     | \$0.00                    |
| Interest Income                     | \$0.00                  | \$0.00                     | \$0.00                    |
| Leases & Rentals                    | \$23,956.00             | \$23,032.00                | \$20,000.00               |
| Sale of Equipment                   | \$0.00                  | \$0.00                     | \$0.00                    |
| Note and Bond Proceeds              | \$0.00                  | \$0.00                     | \$0.00                    |
| Grant Proceeds                      | \$0.00                  | \$0.00                     | \$0.00                    |
| W&S Reserve Funds                   | \$0.00                  | \$0.00                     | \$0.00                    |
| Utility Service Fee                 | \$0.00                  | \$0.00                     | \$0.00                    |
| Penalties                           | \$8,288.00              | \$8,527.00                 | \$8,527.00                |
| Misc. Revenue - Hemphill Co.        | \$250,000.00            | \$250,000.00               | \$250,000.00              |
| Operating transfers - In            | \$0.00                  | \$0.00                     | \$0.00                    |
| Misc. Revenue - Other               | \$137,871.00            | \$2,493,453.00             | \$249,115.00              |
| Other Revenue -TRRA                 | \$64.00                 | \$0.00                     | \$0.00                    |
| Other Revenue General Fund Reserves | \$0.00                  | \$450,000.00               | \$0.00                    |
| Other Revenue America Rescue Act    | \$0.00                  | \$294,244.00               | \$294,244.00              |
| <b>TOTAL CURRENT REVENUE</b>        | <b>\$1,547,411.00</b>   | <b>\$4,413,906.00</b>      | <b>\$1,964,481.00</b>     |
| <b>TOTAL FUNDS AVAILABLE</b>        | <b>\$1,881,435.00</b>   | <b>\$5,026,615.00</b>      | <b>\$2,319,088.00</b>     |
| <u>DISBURSEMENTS</u>                |                         |                            |                           |
| Water & Sewer                       | \$1,205,810.00          | \$4,608,953.00             | \$2,451,073.00            |
| Utility Billing                     | \$62,916.00             | \$63,055.00                | \$71,253.00               |
| <b>TOTAL EXPENDITURES</b>           | <b>\$1,268,726.00</b>   | <b>\$4,672,008.00</b>      | <b>\$2,522,326.00</b>     |
| <b>ENDING FUND BALANCE</b>          | <b>\$612,709.00</b>     | <b>\$354,607.00</b>        | <b>-\$203,238.00</b>      |

Sanitation Fund  
Summary of Revenues And Expenditures

|                               | <u>Actual 2019-2020</u> | <u>Estimated 2020-2021</u> | <u>Proposed 2021-2022</u> |
|-------------------------------|-------------------------|----------------------------|---------------------------|
| <u>BEGINNING FUND BALANCE</u> | \$79,471.00             | \$146,707.00               | \$251,670.00              |
| <u>REVENUE</u>                |                         |                            |                           |
| Intergovernmental Revenue     | \$0.00                  | \$0.00                     | \$0.00                    |
| Penalties                     | \$5,061.00              | \$3,887.00                 | \$3,000.00                |
| Trash/Transfer Station Fees   | \$542,420.00            | \$600,902.00               | \$597,786.00              |
| Sale of Equipment             | \$0.00                  | \$0.00                     | \$0.00                    |
| Bond Proceeds                 | \$0.00                  | \$0.00                     | \$0.00                    |
| Lease/Purchase Proceeds       | \$0.00                  | \$0.00                     | \$0.00                    |
| Operating Transfers In        | \$0.00                  | \$0.00                     | \$0.00                    |
| Miscellaneous Revenues        | \$10,367.00             | \$15,893.00                | \$7,000.00                |
| Sanitation Fund Reserves      | \$0.00                  | \$0.00                     | \$200,000.00              |
| <u>TOTAL CURRENT REVENUE</u>  | <u>\$557,848.00</u>     | <u>\$620,682.00</u>        | <u>\$807,786.00</u>       |
| <u>TOTAL FUNDS AVAILABLE</u>  | <u>\$637,319.00</u>     | <u>\$767,389.00</u>        | <u>\$1,867,242.00</u>     |
| <u>DISBURSEMENTS</u>          |                         |                            |                           |
| Trash                         | \$217,209.00            | \$210,809.00               | \$463,781.00              |
| Transfer Station              | \$273,403.00            | \$304,910.00               | \$344,005.00              |
| <u>TOTAL EXPENDITURES</u>     | <u>\$490,612.00</u>     | <u>\$515,719.00</u>        | <u>\$807,786.00</u>       |
| <u>ENDING FUND BALANCE</u>    | <u>\$146,707.00</u>     | <u>\$251,670.00</u>        | <u>\$1,059,456.00</u>     |

Cultural Arts and Recreational Enhancement Fund  
Summary of Revenues And Expenditures

|                               | <u>Actual 2019-2020</u> | <u>Estimated 2020-2021</u> | <u>Proposed 2021-2022</u> |
|-------------------------------|-------------------------|----------------------------|---------------------------|
| <u>BEGINNING FUND BALANCE</u> | \$0.00                  | \$1,361.00                 | \$50,000.00               |
| <u>REVENUE</u>                |                         |                            |                           |
| Operating Transfers In        | <u>\$1,361.00</u>       | <u>\$50,000.00</u>         | <u>\$50,000.00</u>        |
| TOTAL CURRENT REVENUE         | <u>\$1,361.00</u>       | <u>\$50,000.00</u>         | <u>\$50,000.00</u>        |
| TOTAL FUNDS AVAILABLE         | <u>\$1,361.00</u>       | <u>\$51,361.00</u>         | <u>\$100,000.00</u>       |
| <u>DISBURSEMENTS</u>          |                         |                            |                           |
| C.A.R.E.                      | <u>\$0.00</u>           | <u>\$1,361.00</u>          | <u>\$50,000.00</u>        |
| TOTAL EXPENDITURES            | <u>\$0.00</u>           | <u>\$1,361.00</u>          | <u>\$50,000.00</u>        |
| ENDING FUND BALANCE           | \$1,361.00              | \$50,000.00                | \$50,000.00               |



Golf Course Fund  
Summary of Revenues And Expenditures

|                               | <u>Actual 2019-2020</u> | <u>Estimated 2020-2021</u> | <u>Proposed 2021-2022</u> |
|-------------------------------|-------------------------|----------------------------|---------------------------|
| <u>BEGINNING FUND BALANCE</u> | \$160,717.00            | \$126,076.00               | \$111,676.00              |
| <u>REVENUE</u>                |                         |                            |                           |
| Intergovernmental Revenue     | \$50,000.00             | \$45,000.00                | \$48,000.00               |
| Cart Rentals                  | \$27,605.00             | \$24,927.00                | \$23,172.00               |
| Golf Green Fees               | \$23,446.00             | \$19,203.00                | \$19,204.00               |
| Golf Course Charges           | \$85,870.00             | \$85,670.00                | \$87,144.00               |
| Contributions                 | \$0.00                  | \$50.00                    | \$1,000.00                |
| Miscellaneous Revenue         | \$6,327.00              | \$6,000.00                 | \$6,000.00                |
| Interest Income               | \$0.00                  | \$0.00                     | \$0.00                    |
| TOTAL CURRENT REVENUE         | <u>\$193,248.00</u>     | <u>\$180,850.00</u>        | <u>\$184,520.00</u>       |
| TOTAL FUNDS AVAILABLE         | <u>\$353,965.00</u>     | <u>\$306,926.00</u>        | <u>\$296,196.00</u>       |
| <u>DISBURSEMENTS</u>          |                         |                            |                           |
| Golf Course                   | <u>\$227,889.00</u>     | <u>\$195,250.00</u>        | <u>\$239,897.00</u>       |
| TOTAL EXPENDITURES            | <u>\$227,889.00</u>     | <u>\$195,250.00</u>        | <u>\$239,897.00</u>       |
| ENDING FUND BALANCE           | \$126,076.00            | \$111,676.00               | \$56,299.00               |

ANALYSIS OF TAX RATE  
FY 2021-2022

|   |                             |
|---|-----------------------------|
| 2021 Total Taxable Value                        | <u>\$124,185,210.00</u>     |
| City Tax Rate (per \$100.00 Assessed Valuation) | \$1,241,852.00<br>0.723489  |
| TOTAL ROLL                                      | \$898,466.00                |
| Estimated Collection 100%                       | \$898,466.00                |
| Less 2.0% for October-December Discounts        | \$898,466.00<br>\$17,969.00 |
| TAX ROLL  | <u><u>\$880,497.00</u></u>  |

DISTRIBUTION OF AD VALOREM TAXES

|       | TAX RATE PER<br>\$100 VALUATION |                            |
|-------|---------------------------------|----------------------------|
| O&M   | \$ 0.688673                     | \$855,230.00               |
| I&S   | <u>\$ 0.034816</u>              | <u>\$43,236.00</u>         |
| TOTAL | <u><u>\$0.723489</u></u>        | <u><u>\$898,466.00</u></u> |

Net of Discounts for Operations and Maintenance

$$861,562 \times .98 = \$ 844,331$$

Net of Discounts for Interest & Sinking Fund

$$\$ 43,236 \times .98 = \$ 42,371$$

CITY OF CANADIAN, TEXAS  
GENERAL OBLIGATION REFUNDING BONDS  
SERIES 2019  
\$2,985,000

FISCAL YEAR

ENDING

SEPTEMBER:

|        | <u>PRINCIPAL</u>    | <u>INTEREST</u>   | <u>TOTAL</u>        |
|--------|---------------------|-------------------|---------------------|
| 2022   | \$310,000.00        | \$98,200.00       | \$408,200.00        |
| 2023   | \$330,000.00        | \$85,400.00       | \$415,400.00        |
| 2024   | \$250,000.00        | \$73,800.00       | \$323,800.00        |
| 2025   | \$260,000.00        | \$63,600.00       | \$323,600.00        |
| 2026   | \$270,000.00        | \$53,000.00       | \$323,000.00        |
| 2027   | \$280,000.00        | \$42,000.00       | \$322,000.00        |
| 2028   | \$290,000.00        | \$30,600.00       | \$320,600.00        |
| 2029   | \$305,000.00        | \$18,700.00       | \$323,700.00        |
| 2030   | <u>\$315,000.00</u> | <u>\$6,300.00</u> | <u>\$321,300.00</u> |
| TOTAL: | \$2,610,000.00      | \$471,600.00      | \$3,081,600.00      |

DISTRIBUTION OF EXPENSES OF ORIGINAL 2008 & 2010 ISSUANCES

|  |        |
|--|--------|
| 2008 SERIES (to General Fund)              | 10.59% |
| 2010 SERIES (to Water and Wastewater Fund) | 89.41% |

|                    | <u>PRINCIPAL</u>    | <u>INTEREST</u>    | <u>TOTAL</u>        |
|--------------------|---------------------|--------------------|---------------------|
| 2022 DISTRIBUTION: | \$310,000.00        | \$98,200.00        | \$408,200.00        |
| GENERAL FUND:      | \$32,829.00         | \$10,399.38        | \$43,228.38         |
| WWW:               | <u>\$277,171.00</u> | <u>\$87,800.62</u> | <u>\$364,971.62</u> |

**THIS PAGE INTENTIONALLY LEFT BLANK**

# **DEPARTMENT/ACCOUNT APPROPRIATIONS**

# GENERAL FUND

**THIS PAGE INTENTIONALLY LEFT BLANK**



| ANNUAL BUDGET  |                         |                                    |                        |                         |
|--|-------------------------|------------------------------------|------------------------|-------------------------|
| SUMMARY  |                         |                                    |                        |                         |
| FUND<br>GENERAL  | FUNCTION<br>LEGISLATIVE | DEPARTMENT/ACCOUNT<br>CITY COUNCIL |                        | ACCOUNT NUMBER<br>10-01 |
| OBJECT CODE CLASSIFICATION                                     |                         | ACTUAL<br>2019-2020                | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                         | \$0.00                             | \$0.00                 | \$0.00                  |
| SUPPLIES AND MATERIALS   |                         | \$671.00                           | \$400.00               | \$500.00                |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                         | \$0.00                             | \$0.00                 | \$0.00                  |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                         | \$0.00                             | \$0.00                 | \$0.00                  |
| CONTRACTUAL SERVICES   |                         | \$1,373.00                         | \$1,350.00             | \$10,050.00             |
| CAPITAL OUTLAY   |                         | \$0.00                             | \$0.00                 | \$0.00                  |
| DEBT SERVICE   |                         | \$0.00                             | \$0.00                 | \$0.00                  |
| TOTAL ALL OBJECT CODES   |                         | <u>\$2,044.00</u>                  | <u>\$1,750.00</u>      | <u>\$10,550.00</u>      |
| PERSONNEL ALLOCATION   |                         |                                    |                        |                         |
| POSITION CLASSIFICATION  | EMPLOYEES               | SALARY RANGE                       |                        |                         |
|  | PRESENT                 | PROPOSED                           | BASE                   | MAXIMUM                 |
| No Personnel In this Department                                |                         |                                    |                        |                         |

CITY COUNCIL  
#10-01

|                               | ACTUAL<br>2019-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
|-------------------------------|---------------------|------------------------|-----------------------|
| <u>SUPPLIES AND MATERIALS</u> |                     |                        |                       |
| 201 Office Supplies           | \$671.00            | \$400.00               | \$500.00              |
| SUBTOTAL                      | \$671.00            | \$400.00               | \$500.00              |
| <u>CONTRACTUAL SERVICES</u>   |                     |                        |                       |
| 506 Business & Travel         | \$235.00            | \$300.00               | \$8,500.00            |
| 521 Membership & Subscription | \$1,123.00          | \$1,000.00             | \$1,500.00            |
| 523 Workers Compensation      | \$15.00             | \$50.00                | \$50.00               |
| SUBTOTAL                      | \$1,373.00          | \$1,350.00             | \$10,050.00           |
| TOTAL ALL OBJECT CODES        | \$2,044.00          | \$1,750.00             | \$10,550.00           |

| ANNUAL BUDGET  |                          |                                      |                        |                         |
|--|--------------------------|--------------------------------------|------------------------|-------------------------|
| SUMMARY  |                          |                                      |                        |                         |
| FUND<br>GENERAL  | FUNCTION<br>GENERAL GOV. | DEPARTMENT/ACCOUNT<br>ADMINISTRATION |                        | ACCOUNT NUMBER<br>10-02 |
| OBJECT CODE CLASSIFICATION                                     |                          | ACTUAL<br>2019-2020                  | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                          | \$197,473.00                         | \$203,314.00           | \$212,500.00            |
| SUPPLIES AND MATERIALS   |                          | \$12,787.00                          | \$6,500.00             | \$13,950.00             |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                          | \$4,595.00                           | \$1,700.00             | \$2,450.00              |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                          | \$1,265.00                           | \$400.00               | \$1,250.00              |
| CONTRACTUAL SERVICES   |                          | \$246,670.00                         | \$331,230.00           | \$357,186.00            |
| TOTAL ALL OBJECT CODES   |                          | \$462,790.00                         | \$543,144.00           | \$587,336.00            |
| PERSONNEL ALLOCATION   |                          |                                      |                        |                         |
| POSITION CLASSIFICATION  | EMPLOYEES                |                                      | SALARY RANGE           |                         |
|  | PRESENT                  | PROPOSED                             | BASE                   | MAXIMUM                 |
| City Manager   | 1                        | 1                                    |                        |                         |
| City Secretary   | 1                        | 1                                    |                        |                         |
| Office Clerk   | 1                        | 1                                    |                        |                         |

Administration  
#10-02

|                                       |                                  | ACTUAL<br>2019-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
|---------------------------------------|----------------------------------|---------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u>             |                                  |                     |                        |                       |
| 101                                   | Administration                   | \$161,901.00        | \$165,014.00           | \$174,000.00          |
| 102                                   | Clerical                         | \$32,032.00         | \$34,000.00            | \$34,500.00           |
| 108                                   | Special Projects                 | \$1,500.00          | \$1,800.00             | \$1,500.00            |
| 109                                   | Incentive Pay                    | \$2,040.00          | \$2,500.00             | \$2,500.00            |
| SUBTOTAL                              |                                  | \$197,473.00        | \$203,314.00           | \$212,500.00          |
| <u>SUPPLIES AND MATERIALS</u>         |                                  |                     |                        |                       |
| 201                                   | Office Supplies                  | \$11,034.00         | \$5,000.00             | \$12,000.00           |
| 203                                   | Furniture/Fixtures               | \$0.00              | \$0.00                 | \$750.00              |
| 207                                   | Minor Tools & Apparatus          | \$457.00            | \$650.00               | \$400.00              |
| 208                                   | Janitorial Supplies              | \$908.00            | \$500.00               | \$400.00              |
| 210                                   | Botanical                        | \$388.00            | \$350.00               | \$400.00              |
| SUBTOTAL                              |                                  | \$12,787.00         | \$6,500.00             | \$13,950.00           |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> |                                  |                     |                        |                       |
| 301                                   | Buildings & Grounds              | \$4,595.00          | \$1,700.00             | \$2,450.00            |
| SUBTOTAL                              |                                  | \$4,595.00          | \$1,700.00             | \$2,450.00            |
| <u>MAINTENANCE OF EQUIPMENT</u>       |                                  |                     |                        |                       |
| 401                                   | Office Equipment                 | \$0.00              | \$0.00                 | \$350.00              |
| 403                                   | Heating & Cooling                | \$885.00            | \$0.00                 | \$500.00              |
| 411                                   | Radio                            | \$380.00            | \$400.00               | \$400.00              |
| SUBTOTAL                              |                                  | \$1,265.00          | \$400.00               | \$1,250.00            |
| <u>CONTRACTUAL SERVICES</u>           |                                  |                     |                        |                       |
| 501                                   | Communication                    | \$7,676.00          | \$7,700.00             | \$7,700.00            |
| 503                                   | Liability Insurance              | \$8,027.00          | \$8,000.00             | \$8,500.00            |
| 505                                   | Advertising                      | \$1,902.00          | \$2,000.00             | \$2,000.00            |
| 506                                   | Business & Travel                | \$6,119.00          | \$5,000.00             | \$12,500.00           |
| 508                                   | Car Allowance                    | \$6,000.00          | \$6,000.00             | \$6,300.00            |
| 510                                   | Contractual & Fee Basis Services | \$70,381.00         | \$100,000.00           | \$85,000.00           |
| 511                                   | Utility Services                 | \$5,751.00          | \$7,100.00             | \$6,500.00            |
| 521                                   | Membership & Subscription        | \$2,890.00          | \$3,000.00             | \$3,000.00            |
| 523                                   | Workers Compensation             | \$485.00            | \$800.00               | \$800.00              |
| 524                                   | Unemployment Compensation        | \$432.00            | \$571.00               | \$780.00              |
| 525                                   | Employee Retirement              | \$35,011.00         | \$36,000.00            | \$52,727.00           |
| 526                                   | Employee Insurance               | \$43,994.00         | \$47,805.00            | \$46,518.00           |
| 527                                   | Payroll Taxes                    | \$15,252.00         | \$16,754.00            | \$31,861.00           |
| 530                                   | Miscellaneous                    | \$2,750.00          | \$500.00               | \$3,000.00            |
| 532                                   | Operating Transfer Out           | \$40,000.00         | \$90,000.00            | \$90,000.00           |
| SUBTOTAL                              |                                  | \$246,670.00        | \$331,230.00           | \$357,186.00          |
| TOTAL ALL OBJECT CODES                |                                  | \$462,790.00        | \$543,144.00           | \$587,336.00          |

| ANNUAL BUDGET                   |                         |                             |                        |                         |
|---------------------------------|-------------------------|-----------------------------|------------------------|-------------------------|
| SUMMARY                         |                         |                             |                        |                         |
| FUND<br>GENERAL                 | FUNCTION<br>GENERAL GOV | DEPARTMENT/ACCOUNT<br>LEGAL |                        | ACCOUNT NUMBER<br>10-03 |
| OBJECT CODE CLASSIFICATION      |                         | ACTUAL<br>2019-2020         | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| SUPPLIES AND MATERIALS          |                         | \$0.00                      | \$100.00               | \$100.00                |
| CONTRACTUAL SERVICES            |                         | \$7,200.00                  | \$6,100.00             | \$8,000.00              |
| TOTAL ALL OBJECT CODES          |                         | \$7,200.00                  | \$6,200.00             | \$8,100.00              |
|                                 |                         |                             |                        |                         |
| PERSONNEL ALLOCATION            |                         |                             |                        |                         |
| POSITION CLASSIFICATION         | EMPLOYEES               |                             | SALARY RANGE           |                         |
|                                 | PRESENT                 | PROPOSED                    | BASE                   | MAXIMUM                 |
| No Personnel in this Department |                         |                             |                        |                         |

LEGAL  
#10-03

|                                      | ACTUAL<br>2019-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
|--------------------------------------|---------------------|------------------------|-----------------------|
| <u>SUPPLIES AND MATERIALS</u>        |                     |                        |                       |
| 201 Office Supplies                  | \$0.00              | \$100.00               | \$100.00              |
| SUBTOTAL                             | \$0.00              | \$100.00               | \$100.00              |
| <u>CONTRACTUAL SERVICES</u>          |                     |                        |                       |
| 506 Business & Travel                | \$0.00              | \$100.00               | \$500.00              |
| 510 Contractual & Fee Basis Services | \$7,200.00          | \$6,000.00             | \$7,500.00            |
| SUBTOTAL                             | \$7,200.00          | \$6,100.00             | \$8,000.00            |
| TOTAL ALL OBJECT CODES               | \$7,200.00          | \$6,200.00             | \$8,100.00            |

| ANNUAL BUDGET  |                          |                           |                        |                         |
|--|--------------------------|---------------------------|------------------------|-------------------------|
| SUMMARY  |                          |                           |                        |                         |
| FUND<br>GENERAL  | FUNCTION<br>GENERAL GOV. | DEPARTMENT/ACCOUNT<br>TAX |                        | ACCOUNT NUMBER<br>10-04 |
| OBJECT CODE CLASSIFICATION                                     |                          | ACTUAL<br>2019-2020       | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                          | \$0.00                    | \$0.00                 | \$0.00                  |
| SUPPLIES AND MATERIALS   |                          | \$0.00                    | \$0.00                 | \$0.00                  |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                          | \$0.00                    | \$0.00                 | \$0.00                  |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                          | \$0.00                    | \$0.00                 | \$0.00                  |
| CONTRACTUAL SERVICES   |                          | \$32,871.00               | \$37,000.00            | \$42,000.00             |
| TOTAL ALL OBJECT CODES   |                          | \$32,871.00               | \$37,000.00            | \$42,000.00             |
| PERSONNEL ALLOCATION   |                          |                           |                        |                         |
| POSITION CLASSIFICATION  | EMPLOYEES                |                           | SALARY RANGE           |                         |
|  | PRESENT                  | PROPOSED                  | BASE                   | MAXIMUM                 |
| No Personnel in this Department                                |                          |                           |                        |                         |



TAX OFFICE  
#10-04

|                                      | <u>ACTUAL</u><br><u>2019-2020</u> | <u>ESTIMATED</u><br><u>2020-2021</u> | <u>PROPOSED</u><br><u>2021-2022</u> |
|--------------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|
| <u>CONTRACTUAL SERVICES</u>          |                                   |                                      |                                     |
| 610 Contractual & Fee Basis Services | <u>\$32,871.00</u>                | <u>\$37,000.00</u>                   | <u>\$42,000.00</u>                  |
| SUBTOTAL                             | <u>\$32,871.00</u>                | <u>\$37,000.00</u>                   | <u>\$42,000.00</u>                  |
| TOTAL ALL OBJECT CODES               | <u>\$32,871.00</u>                | <u>\$37,000.00</u>                   | <u>\$42,000.00</u>                  |

| ANNUAL BUDGET<br>SUMMARY                                       |                       |                                 |                        |                         |
|--|-----------------------|---------------------------------|------------------------|-------------------------|
| FUND<br>GENERAL  | FUNCTION<br>ELECTIONS | DEPARTMENT/ACCOUNT<br>ELECTIONS |                        | ACCOUNT NUMBER<br>10-07 |
| OBJECT CODE CLASSIFICATION                                     |                       | ACTUAL<br>2019-2020             | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                       | \$0.00                          | \$0.00                 | \$0.00                  |
| SUPPLIES AND MATERIALS   |                       | \$1,996.00                      | \$0.00                 | \$1,000.00              |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                       | \$0.00                          | \$0.00                 | \$0.00                  |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                       | \$0.00                          | \$0.00                 | \$0.00                  |
| CONTRACTUAL SERVICES   |                       | \$73.00                         | \$1,811.00             | \$2,000.00              |
| CAPITAL OUTLAY   |                       | \$0.00                          | \$0.00                 | \$0.00                  |
| DEBT SERVICE   |                       | \$0.00                          | \$0.00                 | \$0.00                  |
| TOTAL ALL OBJECT CODES   |                       | \$2,069.00                      | \$1,811.00             | \$3,000.00              |
| PERSONNEL ALLOCATION   |                       |                                 |                        |                         |
| POSITION CLASSIFICATION  | EMPLOYEES             |                                 | SALARY RANGE           |                         |
|  | PRESENT               | PROPOSED                        | BASE                   | MAXIMUM                 |
| No Personnel in this Department                                |                       |                                 |                        |                         |

ELECTIONS  
#10-07

|                                      | ACTUAL<br>2019-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
|--------------------------------------|---------------------|------------------------|-----------------------|
| <u>SUPPLIES AND MATERIALS</u>        |                     |                        |                       |
| 201 Office Supplies                  | \$1,996.00          | \$0.00                 | \$1,000.00            |
| SUBTOTAL                             | \$1,996.00          | \$0.00                 | \$1,000.00            |
| <u>CONTRACTUAL SERVICES</u>          |                     |                        |                       |
| 505 Advertising                      | \$43.00             | \$311.00               | \$500.00              |
| 510 Contractual & Fee Basis Services | \$30.00             | \$1,500.00             | \$1,500.00            |
| SUBTOTAL                             | \$73.00             | \$1,811.00             | \$2,000.00            |
| TOTAL ALL OBJECT CODES               | \$2,069.00          | \$1,811.00             | \$3,000.00            |

| ANNUAL BUDGET  |                            |   |                        |                         |
|--|----------------------------|---|------------------------|-------------------------|
| SUMMARY  |                            |   |                        |                         |
| FUND<br>GENERAL  | FUNCTION<br>PUBLIC SERVICE | DEPARTMENT/ACCOUNT<br>COMMUNITY SERVICE |                        | ACCOUNT NUMBER<br>10-08 |
| OBJECT CODE CLASSIFICATION                                     |                            | ACTUAL<br>2019-2020                     | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                            | \$0.00                                  | \$0.00                 | \$0.00                  |
| SUBTOTAL   |                            | \$0.00                                  | \$0.00                 | \$0.00                  |
| SUPPLIES AND MATERIALS   |                            | \$0.00                                  | \$0.00                 | \$0.00                  |
| SUBTOTAL   |                            | \$0.00                                  | \$0.00                 | \$0.00                  |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                            | \$0.00                                  | \$23,700.00            | \$0.00                  |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                            | \$0.00                                  | \$0.00                 | \$4,600.00              |
| CONTRACTUAL SERVICES   |                            | \$34,215.00                             | \$18,806.00            | \$24,825.00             |
| CAPITAL OUTLAY   |                            | \$0.00                                  | \$0.00                 | \$0.00                  |
| DEBT SERVICE   |                            | \$0.00                                  | \$0.00                 | \$0.00                  |
| TOTAL ALL OBJECT CODES   |                            | \$34,215.00                             | \$42,506.00            | \$29,425.00             |
| PERSONNEL ALLOCATION   |                            |   |                        |                         |
|  |                            | EMPLOYEES                               |                        | SALARY RANGE            |
| POSITION CLASSIFICATION  | PRESENT                    | PROPOSED                                | BASE                   | MAXIMUM                 |
| No Personnel In this Department                                |                            |   |                        |                         |

COMMUNITY SERVICE  
#10-08

|                                       | ACTUAL<br>2019-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
|---------------------------------------|---------------------|------------------------|-----------------------|
| <u>SUPPLIES AND MATERIALS</u>         |                     |                        |                       |
| 208 Janitorial Supplies               | \$0.00              | \$0.00                 | \$0.00                |
| 215 Other Supplies                    | \$0.00              | \$0.00                 | \$0.00                |
| SUBTOTAL                              | \$0.00              | \$0.00                 | \$0.00                |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> |                     |                        |                       |
| 301 Buildings & Grounds               | \$0.00              | \$23,700.00            | \$0.00                |
| SUBTOTAL                              | \$0.00              | \$23,700.00            | \$0.00                |
| <u>MAINTENANCE OF EQUIPMENT</u>       |                     |                        |                       |
| 403 Heating & Cooling                 | \$0.00              | \$0.00                 | \$4,600.00            |
| SUBTOTAL                              | \$0.00              | \$0.00                 | \$4,600.00            |
| <u>CONTRACTUAL SERVICES</u>           |                     |                        |                       |
| 503 Liability Insurance               | \$ 4,923.00         | \$5,031.00             | \$5,000.00            |
| 510 Contractual & Fee Basis Services  | \$0.00              | \$0.00                 | \$2,000.00            |
| 511 Utility Services                  | \$29,202.00         | \$13,500.00            | \$17,500.00           |
| 513 Library                           | \$50.00             | \$0.00                 | \$50.00               |
| 523 Workers' Compensation             | \$40.00             | \$275.00               | \$275.00              |
| SUBTOTAL                              | \$34,215.00         | \$18,806.00            | \$24,825.00           |
| TOTAL ALL OBJECT CODES                | \$34,215.00         | \$42,506.00            | \$29,425.00           |

| ANNUAL BUDGET  |                          |                              |                        |                         |
|--|--------------------------|------------------------------|------------------------|-------------------------|
| SUMMARY  |                          |                              |                        |                         |
| FUND<br>GENERAL  | FUNCTION<br>PUBLIC WORKS | DEPARTMENT/ACCOUNT<br>STREET |                        | ACCOUNT NUMBER<br>10-13 |
| OBJECT CODE CLASSIFICATION                                     |                          | ACTUAL<br>2019-2020          | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                          | \$92,833.00                  | \$94,207.00            | \$100,500.00            |
| SUPPLIES AND MATERIALS   |                          | \$11,552.00                  | \$11,249.00            | \$20,450.00             |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                          | \$25,845.00                  | \$121,500.00           | \$162,000.00            |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                          | \$4,124.00                   | \$6,450.00             | \$12,600.00             |
| CONTRACTUAL SERVICES   |                          | \$76,063.00                  | \$78,240.00            | \$109,593.00            |
| CAPITAL OUTLAY   |                          | \$29,900.00                  | \$0.00                 | \$59,500.00             |
| DEBT SERVICE   |                          | \$0.00                       | \$0.00                 | \$0.00                  |
| TOTAL ALL OBJECT CODES   |                          | \$240,317.00                 | \$311,646.00           | \$464,643.00            |
| PERSONNEL ALLOCATION   |                          |                              |                        |                         |
| POSITION CLASSIFICATION  | EMPLOYEES                | SALARY RANGE                 |                        |                         |
|  | PRESENT                  | PROPOSED                     | BASE                   | MAXIMUM                 |
| Superintendent of Streets & Parks                              | 1                        | 1                            |                        |                         |
| Service Worker   | 1                        | 1                            |                        |                         |

STREET  
#10-13

|  | ACTUAL<br>2019-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
|--|---------------------|------------------------|-----------------------|
| <b><u>PERSONNEL SERVICES</u></b>             |                     |                        |                       |
| 103 Operations & Maintenance                 | \$09,113.00         | \$09,907.00            | \$93,000.00           |
| 106 Overtime                                 | \$600.00            | \$1,000.00             | \$4,000.00            |
| 100 Special Projects                         | \$1,000.00          | \$1,200.00             | \$1,000.00            |
| 109 Incentive Pay                            | \$2,160.00          | \$2,040.00             | \$2,600.00            |
| <b>SUBTOTAL</b>                              | <b>\$92,873.00</b>  | <b>\$94,207.00</b>     | <b>\$100,600.00</b>   |
| <b><u>SUPPLIES AND MATERIALS</u></b>         |                     |                        |                       |
| 201 Office Supplies                          | \$1,335.00          | \$301.00               | \$250.00              |
| 204 Uniforms & Clothing                      | \$930.00            | \$750.00               | \$900.00              |
| 205 Tires & Tubes                            | \$0.00              | \$0.00                 | \$0,600.00            |
| 200 Motor Vehicle Supplies                   | \$2,077.00          | \$3,030.00             | \$2,600.00            |
| 207 Minor Tools & Apparatus                  | \$0,090.00          | \$6,000.00             | \$0,600.00            |
| 200 Janitorial Supplies                      | \$360.00            | \$300.00               | \$300.00              |
| 209 Chemical & Mechanical Supplies           | \$151.00            | \$1,200.00             | \$1,600.00            |
| 216 Other Supplies                           | \$0.00              | \$0.00                 | \$0.00                |
| <b>SUBTOTAL</b>                              | <b>\$11,652.00</b>  | <b>\$11,249.00</b>     | <b>\$20,460.00</b>    |
| <b><u>MAINTENANCE OF BUILDINGS, ETC.</u></b> |                     |                        |                       |
| 301 Buildings & Grounds                      | \$464.00            | \$1,600.00             | \$2,000.00            |
| 314 Streets & Alleys                         | \$25,301.00         | \$120,000.00           | \$100,000.00          |
| <b>SUBTOTAL</b>                              | <b>\$26,046.00</b>  | <b>\$121,600.00</b>    | <b>\$102,000.00</b>   |
| <b><u>MAINTENANCE OF EQUIPMENT</u></b>       |                     |                        |                       |
| 402 Machinery                                | \$1,173.00          | \$2,900.00             | \$6,000.00            |
| 403 Heating & Cooling                        | \$0.00              | \$300.00               | \$600.00              |
| 404 Automotive Equipment                     | \$006.00            | \$2,000.00             | \$2,600.00            |
| 406 Shop Equipment                           | \$03.00             | \$200.00               | \$200.00              |
| 400 Minor Tools & Equipment                  | \$0.00              | \$0.00                 | \$600.00              |
| 410 Signal & Sign System                     | \$1,403.00          | \$300.00               | \$2,600.00            |
| 411 Radio                                    | \$000.00            | \$760.00               | \$1,400.00            |
| <b>SUBTOTAL</b>                              | <b>\$4,124.00</b>   | <b>\$0,460.00</b>      | <b>\$12,000.00</b>    |
| <b><u>CONTRACTUAL SERVICES</u></b>           |                     |                        |                       |
| 601 Communication                            | \$1,934.00          | \$2,000.00             | \$2,000.00            |
| 602 Rental of Equipment                      | \$0.00              | \$600.00               | \$600.00              |
| 603 Liability Insurance                      | \$3,336.00          | \$3,720.00             | \$3,720.00            |
| 605 Advertising                              | \$109.00            | \$000.00               | \$750.00              |
| 606 Business & Travel                        | \$279.00            | \$600.00               | \$2,000.00            |
| 610 Contractual & Fee Basis Services         | \$6,043.00          | \$6,000.00             | \$10,600.00           |
| 611 Utility Services                         | \$4,470.00          | \$4,223.00             | \$4,600.00            |
| 621 Memberships & Subscriptions              | \$1,143.00          | \$000.00               | \$000.00              |
| 623 Workers Compensation                     | \$6,121.00          | \$0,460.00             | \$0,000.00            |
| 624 Unemployment Compensation                | \$200.00            | \$367.00               | \$620.00              |
| 626 Employee Retirement                      | \$10,960.00         | \$17,032.00            | \$23,621.00           |
| 620 Employee Insurance                       | \$30,003.00         | \$30,136.00            | \$39,900.00           |
| 627 Payroll Taxes                            | \$0,022.00          | \$0,923.00             | \$14,214.00           |
| <b>SUBTOTAL</b>                              | <b>\$70,003.00</b>  | <b>\$70,240.00</b>     | <b>\$109,593.00</b>   |
| <b><u>CAPITAL OUTLAY</u></b>                 |                     |                        |                       |
| 002 Land                                     | \$0.00              | \$0.00                 | \$0.00                |
| 011 Machinery & Equipment                    | \$0.00              | \$0.00                 | \$49,600.00           |
| 012 Other Equipment                          | \$0.00              | \$0.00                 | \$10,000.00           |
| 013 Motor Vehicles                           | \$29,900.00         | \$0.00                 | \$0.00                |
| 014 Shop Equipment                           | \$0.00              | \$0.00                 | \$0.00                |
| 010 Street Improvements                      | \$0.00              | \$0.00                 | \$0.00                |
| 020 Other Improvements                       | \$0.00              | \$0.00                 | \$0.00                |
| <b>SUBTOTAL</b>                              | <b>\$29,900.00</b>  | <b>\$0.00</b>          | <b>\$59,600.00</b>    |
| <b>TOTAL ALL OBJECT CODES</b>                | <b>\$240,317.00</b> | <b>\$311,040.00</b>    | <b>\$404,043.00</b>   |

| ANNUAL BUDGET  |                            |                                    |                        |                         |
|--|----------------------------|------------------------------------|------------------------|-------------------------|
| SUMMARY  |                            |                                    |                        |                         |
| FUND<br>GENERAL  | FUNCTION<br>PUBLIC SERVICE | DEPARTMENT/ACCOUNT<br>PUBLIC WORKS |                        | ACCOUNT NUMBER<br>10-14 |
| OBJECT CODE CLASSIFICATION                                     |                            | ACTUAL<br>2019-2020                | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                            | \$76,132.00                        | \$77,708.00            | \$98,550.00             |
| SUPPLIES AND MATERIALS   |                            | \$7,910.00                         | \$5,800.00             | \$7,250.00              |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                            | \$0.00                             | \$0.00                 | \$0.00                  |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                            | \$532.00                           | \$1,140.00             | \$540.00                |
| CONTRACTUAL SERVICES   |                            | \$38,584.00                        | \$24,732.00            | \$57,046.00             |
| CAPITAL OUTLAY   |                            | \$0.00                             | \$0.00                 | \$0.00                  |
| DEBT SERVICE   |                            | \$0.00                             | \$0.00                 | \$0.00                  |
| TOTAL ALL OBJECT CODES   |                            | \$123,158.00                       | \$109,380.00           | \$163,386.00            |
| PERSONNEL ALLOCATION   |                            |                                    |                        |                         |
| POSITION CLASSIFICATION  | EMPLOYEES                  |                                    | SALARY RANGE           |                         |
|  | PRESENT                    | PROPOSED                           | BASE                   | MAXIMUM                 |
| Director of Public Works                                       | 1                          | 1                                  |                        |                         |
| Part - Time Sumer Employees                                    | 3                          | 3                                  |                        |                         |



PUBLIC WORKS  
#10-14

|                                 |                                  | ACTUAL<br>2019-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
|---------------------------------|----------------------------------|---------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u>       |                                  |                     |                        |                       |
| 101                             | Administration                   | \$74,672.00         | \$76,108.00            | \$81,950.00           |
| 106                             | Part-time                        | \$0.00              | \$0.00                 | \$15,000.00           |
| 108                             | Special Projects                 | \$500.00            | \$600.00               | \$600.00              |
| 109                             | Incentive Pay                    | \$960.00            | \$1,000.00             | \$1,000.00            |
|                                 | SUBTOTAL                         | <u>\$76,132.00</u>  | <u>\$77,708.00</u>     | <u>\$98,550.00</u>    |
| <u>SUPPLIES AND MATERIALS</u>   |                                  |                     |                        |                       |
| 201                             | Office Supplies                  | \$248.00            | \$100.00               | \$250.00              |
| 204                             | Uniforms                         | \$5,926.00          | \$4,500.00             | \$4,500.00            |
| 205                             | Tires & Tubes                    | \$0.00              | \$0.00                 | \$500.00              |
| 206                             | Motor Vehicle Supplies           | \$864.00            | \$1,000.00             | \$1,000.00            |
| 207                             | Minor Tools & Apparatus          | \$872.00            | \$200.00               | \$1,000.00            |
|                                 | SUBTOTAL                         | <u>\$7,910.00</u>   | <u>\$5,800.00</u>      | <u>\$7,250.00</u>     |
| <u>MAINTENANCE OF EQUIPMENT</u> |                                  |                     |                        |                       |
| 404                             | Automotive Equipment             | \$392.00            | \$1,000.00             | \$400.00              |
| 411                             | Radio                            | \$140.00            | \$140.00               | \$140.00              |
|                                 | SUBTOTAL                         | <u>\$532.00</u>     | <u>\$1,140.00</u>      | <u>\$540.00</u>       |
| <u>CONTRACTUAL SERVICES</u>     |                                  |                     |                        |                       |
| 501                             | Communication                    | \$360.00            | \$360.00               | \$400.00              |
| 503                             | Liability Insurance              | \$257.00            | \$350.00               | \$350.00              |
| 505                             | Advertising                      | \$0.00              | \$100.00               | \$200.00              |
| 506                             | Business & Travel                | \$0.00              | \$200.00               | \$1,000.00            |
| 510                             | Contractual & Fee Basis Services | \$0.00              | \$0.00                 | \$1,000.00            |
| 521                             | Membership & Subscription        | \$630.00            | \$617.00               | \$700.00              |
| 523                             | Workers Compensation             | \$134.00            | \$500.00               | \$500.00              |
| 524                             | Unemployment Compensation        | \$148.00            | \$260.00               | \$260.00              |
| 525                             | Employee Retirement              | \$13,110.00         | \$14,160.00            | \$20,352.00           |
| 526                             | Employee Insurance               | \$18,203.00         | \$1,808.00             | \$19,984.00           |
| 527                             | Payroll Taxes                    | \$5,742.00          | \$6,377.00             | \$12,300.00           |
|                                 | SUBTOTAL                         | <u>\$38,584.00</u>  | <u>\$24,732.00</u>     | <u>\$57,046.00</u>    |
| <u>CAPITAL OUTLAY</u>           |                                  |                     |                        |                       |
| 610                             | Office Equipment                 | \$0.00              | \$0.00                 | \$0.00                |
| 612                             | Other Equipment                  | \$0.00              | \$0.00                 | \$0.00                |
| 613                             | Motor Vehicles                   | \$0.00              | \$0.00                 | \$0.00                |
|                                 | SUBTOTAL                         | <u>\$0.00</u>       | <u>\$0.00</u>          | <u>\$0.00</u>         |
|                                 | TOTAL ALL OBJECT CODES           | <u>\$123,158.00</u> | <u>\$109,380.00</u>    | <u>\$163,386.00</u>   |

| ANNUAL BUDGET  |                            |                                     |                        |                         |
|--|----------------------------|-------------------------------------|------------------------|-------------------------|
| SUMMARY  |                            |                                     |                        |                         |
| FUND<br>GENERAL  | FUNCTION<br>PUBLIC SERVICE | DEPARTMENT/ACCOUNT<br>SWIMMING POOL |                        | ACCOUNT NUMBER<br>10-15 |
| OBJECT CODE CLASSIFICATION                                     |                            | ACTUAL<br>2019-2020                 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                            | \$18,667.00                         | \$31,500.00            | \$31,500.00             |
| SUPPLIES AND MATERIALS   |                            | \$11,790.00                         | \$11,950.00            | \$22,350.00             |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                            | \$28.00                             | \$250.00               | \$1,600.00              |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                            | \$2,449.00                          | \$10,750.00            | \$10,750.00             |
| CONTRACTUAL SERVICES   |                            | \$20,002.00                         | \$20,300.00            | \$20,300.00             |
| CAPITAL OUTLAY   |                            | \$0.00                              | \$0.00                 | \$0.00                  |
| DEBT SERVICE   |                            | \$0.00                              | \$0.00                 | \$0.00                  |
| TOTAL ALL OBJECT CODES   |                            | \$52,936.00                         | \$74,750.00            | \$86,500.00             |
| PERSONNEL ALLOCATION   |                            |                                     |                        |                         |
| POSITION CLASSIFICATION  | EMPLOYEES                  |                                     | SALARY RANGE           |                         |
|  | PRESENT                    | PROPOSED                            | BASE                   | MAXIMUM                 |
| Temporary Manager  | 1                          | 1                                   |                        |                         |
| Temporary Asistant Manager                                     | 1                          | 1                                   |                        |                         |
| Lifeguards   | 13                         | 13                                  |                        |                         |

Swimming Pool  
#10-15

|                                       | ACTUAL<br>2019-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
|---------------------------------------|---------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u>             |                     |                        |                       |
| 107 Temporary Employees               | \$18,667.00         | \$31,500.00            | \$31,500.00           |
| SUBTOTAL                              | \$18,667.00         | \$31,500.00            | \$31,500.00           |
| <u>SUPPLIES AND MATERIALS</u>         |                     |                        |                       |
| 201 Office Supplies                   | \$80.00             | \$350.00               | \$350.00              |
| 202 Concessions                       | \$0.00              | \$2,800.00             | \$2,800.00            |
| 203 Furniture/Fixtures                | \$0.00              | \$0.00                 | \$1,000.00            |
| 204 Uniforms                          | \$673.00            | \$750.00               | \$650.00              |
| 207 Minor Tools & Apparatus           | \$710.00            | \$1,000.00             | \$1,000.00            |
| 208 Janitorial Supplies               | \$163.00            | \$550.00               | \$550.00              |
| 209 Chemical & Mechanical Supplies    | \$10,164.00         | \$6,500.00             | \$15,000.00           |
| 210 Botanical & Agricultural          | \$0.00              | \$0.00                 | \$500.00              |
| 215 Other Supplies                    | \$0.00              | \$0.00                 | \$500.00              |
| SUBTOTAL                              | \$11,790.00         | \$11,950.00            | \$22,350.00           |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> |                     |                        |                       |
| 301 Buildings & Grounds               | \$28.00             | \$250.00               | \$1,600.00            |
| SUBTOTAL                              | \$28.00             | \$250.00               | \$1,600.00            |
| <u>MAINTENANCE OF EQUIPMENT</u>       |                     |                        |                       |
| 402 Machinery                         | \$624.00            | \$3,000.00             | \$3,000.00            |
| 403 Heating & Cooling                 | \$0.00              | \$0.00                 | \$0.00                |
| 411 PA System                         | \$0.00              | \$250.00               | \$250.00              |
| 425 Swimming Pool Equipment           | \$1,825.00          | \$7,500.00             | \$7,500.00            |
| SUBTOTAL                              | \$2,449.00          | \$10,750.00            | \$10,750.00           |
| <u>CONTRACTUAL SERVICES</u>           |                     |                        |                       |
| 501 Communication                     | \$420.00            | \$500.00               | \$500.00              |
| 502 Rental of Equipment               | \$0.00              | \$0.00                 | \$0.00                |
| 503 Liability Insurance               | \$1,218.00          | \$2,000.00             | \$2,000.00            |
| 505 Advertising                       | \$372.00            | \$500.00               | \$500.00              |
| 510 Contractual & Fee Basis Services  | \$1,800.00          | \$200.00               | \$200.00              |
| 511 Utility Services                  | \$12,481.00         | \$13,000.00            | \$13,000.00           |
| 523 Workers Compensation              | \$2,170.00          | \$2,100.00             | \$2,100.00            |
| 524 Unemployment Compensation         | \$113.00            | \$500.00               | \$500.00              |
| 527 Payroll Taxes                     | \$1,428.00          | \$1,500.00             | \$1,500.00            |
| SUBTOTAL                              | \$20,002.00         | \$20,300.00            | \$20,300.00           |
| TOTAL ALL OBJECT CODES                | \$52,936.00         | \$74,750.00            | \$86,500.00           |

| ANNUAL BUDGET  |                              |  |                        |                         |
|--|------------------------------|--|------------------------|-------------------------|
| SUMMARY  |                              |  |                        |                         |
| FUND<br>GENERAL  | FUNCTION<br>SUPPORT SERVICES | DEPARTMENT/ACCOUNT<br>SUPPORT SERVICES |                        | ACCOUNT NUMBER<br>10-17 |
| OBJECT CODE CLASSIFICATION                                     |                              | ACTUAL<br>2019-2020                    | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                              | \$77,296.00                            | \$75,417.00            | \$79,400.00             |
| SUPPLIES AND MATERIALS   |                              | \$18,248.00                            | \$11,268.00            | \$31,750.00             |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                              | \$5,271.00                             | \$1,310.00             | \$4,100.00              |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                              | \$9,827.00                             | \$5,475.00             | \$9,950.00              |
| CONTRACTUAL SERVICES   |                              | \$123,802.00                           | \$118,353.00           | \$135,577.00            |
| CAPITAL OUTLAY   |                              | \$0.00                                 | \$0.00                 | \$0.00                  |
| DEBT SERVICE   |                              | \$0.00                                 | \$0.00                 | \$0.00                  |
| TOTAL ALL OBJECT CODES   |                              | \$234,444.00                           | \$211,823.00           | \$260,777.00            |
| PERSONNEL ALLOCATION   |                              |  |                        |                         |
| POSITION CLASSIFICATION  | EMPLOYEES                    |  | SALARY RANGE           |                         |
|  | PRESENT                      | PROPOSED                               | BASE                   | MAXIMUM                 |
| Animal Control Officer   | 1                            | 1                                      |                        |                         |
| Service Worker   | 1                            | 1                                      |                        |                         |

**SUPPORT SERVICES  
#10-17**

|                                       |                                  | <u>ACTUAL<br/>2019-2020</u> | <u>ESTIMATED<br/>2020-2021</u> | <u>PROPOSED<br/>2021-2022</u> |
|---------------------------------------|----------------------------------|-----------------------------|--------------------------------|-------------------------------|
| <b>PERSONNEL SERVICES</b>             |                                  |                             |                                |                               |
| 103                                   | Operations & Maintenance         | \$71,052.00                 | \$70,717.00                    | \$74,700.00                   |
| 105                                   | Overtime                         | \$4,004.00                  | \$3,000.00                     | \$3,000.00                    |
| 108                                   | Special Projects                 | \$1,000.00                  | \$1,200.00                     | \$1,200.00                    |
| 109                                   | Incentive Pay                    | \$360.00                    | \$500.00                       | \$500.00                      |
|                                       | <b>SUBTOTAL</b>                  | <u>\$77,290.00</u>          | <u>\$75,417.00</u>             | <u>\$79,400.00</u>            |
| <b>SUPPLIES AND MATERIALS</b>         |                                  |                             |                                |                               |
| 201                                   | Office Supplies                  | \$304.00                    | \$240.00                       | \$1,300.00                    |
| 204                                   | Uniforms                         | \$1,004.00                  | \$000.00                       | \$1,000.00                    |
| 205                                   | Tires & Tubes                    | \$300.00                    | \$150.00                       | \$2,000.00                    |
| 206                                   | Motor Vehicle Supplies           | \$1,721.00                  | \$3,500.00                     | \$4,000.00                    |
| 207                                   | Minor Tools & Apparatus          | \$10,500.00                 | \$3,000.00                     | \$0,000.00                    |
| 208                                   | Janitorial Supplies              | \$543.00                    | \$300.00                       | \$700.00                      |
| 209                                   | Chemical & Mechanical Supplies   | \$2,451.00                  | \$2,620.00                     | \$4,000.00                    |
| 210                                   | Botanical & Agricultural         | \$1,425.00                  | \$600.00                       | \$10,500.00                   |
| 215                                   | Other Supplies                   | \$0.00                      | \$50.00                        | \$250.00                      |
|                                       | <b>SUBTOTAL</b>                  | <u>\$10,240.00</u>          | <u>\$11,260.00</u>             | <u>\$31,750.00</u>            |
| <b>MAINTENANCE OF BUILDINGS, ETC.</b> |                                  |                             |                                |                               |
| 301                                   | Buildings & Grounds              | \$1,011.00                  | \$250.00                       | \$2,000.00                    |
| 307                                   | Water Distribution System        | \$4,260.00                  | \$1,000.00                     | \$2,100.00                    |
|                                       | <b>SUBTOTAL</b>                  | <u>\$5,271.00</u>           | <u>\$1,310.00</u>              | <u>\$4,100.00</u>             |
| <b>MAINTENANCE OF EQUIPMENT</b>       |                                  |                             |                                |                               |
| 402                                   | Machinery                        | \$1,364.00                  | \$350.00                       | \$2,000.00                    |
| 403                                   | Heating & Cooling Equipment      | \$0.00                      | \$0.00                         | \$0.00                        |
| 404                                   | Automotive Equipment             | \$4,600.00                  | \$1,245.00                     | \$3,000.00                    |
| 405                                   | Shop Equipment                   | \$0.00                      | \$20.00                        | \$500.00                      |
| 406                                   | Minor Tools & Equipment          | \$0.00                      | \$0.00                         | \$250.00                      |
| 407                                   | Mowing Equipment                 | \$2,771.00                  | \$2,060.00                     | \$3,000.00                    |
| 411                                   | Radio                            | \$650.00                    | \$700.00                       | \$700.00                      |
| 422                                   | Playground Equipment             | \$435.00                    | \$500.00                       | \$500.00                      |
|                                       | <b>SUBTOTAL</b>                  | <u>\$9,027.00</u>           | <u>\$5,475.00</u>              | <u>\$9,950.00</u>             |
| <b>CONTRACTUAL SERVICES</b>           |                                  |                             |                                |                               |
| 501                                   | Communication                    | \$1,123.00                  | \$1,300.00                     | \$2,000.00                    |
| 502                                   | Equipment Rental                 | \$0.00                      | \$0.00                         | \$0.00                        |
| 503                                   | Liability Insurance              | \$1,775.00                  | \$2,290.00                     | \$3,000.00                    |
| 505                                   | Advertising                      | \$0.00                      | \$125.00                       | \$500.00                      |
| 506                                   | Business & Travel                | \$100.00                    | \$800.00                       | \$3,000.00                    |
| 509                                   | Custody Support Services         | \$1,067.00                  | \$2,000.00                     | \$2,000.00                    |
| 510                                   | Contractual & Fee Basis Services | \$1,115.00                  | \$50.00                        | \$500.00                      |
| 511                                   | Utility Services                 | \$70,001.00                 | \$72,000.00                    | \$66,302.00                   |
| 521                                   | Membership & Subscription        | \$77.00                     | \$0.00                         | \$1,000.00                    |
| 523                                   | Workers Compensation             | \$1,243.00                  | \$2,100.00                     | \$2,017.00                    |
| 524                                   | Unemployment Compensation        | \$200.00                    | \$433.00                       | \$560.00                      |
| 525                                   | Employee Retirement              | \$13,244.00                 | \$14,460.00                    | \$10,650.00                   |
| 526                                   | Employee Insurance               | \$10,060.00                 | \$16,200.00                    | \$22,004.00                   |
| 527                                   | Payroll Taxes                    | \$5,713.00                  | \$5,635.00                     | \$11,275.00                   |
|                                       | <b>SUBTOTAL</b>                  | <u>\$123,002.00</u>         | <u>\$110,353.00</u>            | <u>\$135,577.00</u>           |
| <b>CAPITAL OUTLAY</b>                 |                                  |                             |                                |                               |
| 601                                   | Buildings                        | \$0.00                      | \$0.00                         | \$0.00                        |
| 610                                   | Office Equipment                 | \$0.00                      | \$0.00                         | \$0.00                        |
| 611                                   | Machinery & Equipment            | \$0.00                      | \$0.00                         | \$0.00                        |
| 612                                   | Other Equipment                  | \$0.00                      | \$0.00                         | \$0.00                        |
| 613                                   | Motor Vehicles                   | \$0.00                      | \$0.00                         | \$0.00                        |
| 614                                   | Shop Equipment                   | \$0.00                      | \$0.00                         | \$0.00                        |
| 620                                   | Other Improvements               | \$0.00                      | \$0.00                         | \$0.00                        |
|                                       | <b>SUBTOTAL</b>                  | <u>\$0.00</u>               | <u>\$0.00</u>                  | <u>\$0.00</u>                 |
|                                       | <b>TOTAL ALL OBJECT CODES</b>    | <u>\$234,444.00</u>         | <u>\$211,023.00</u>            | <u>\$260,777.00</u>           |

| ANNUAL BUDGET  |                              |                                   |                        |                         |
|--|------------------------------|-----------------------------------|------------------------|-------------------------|
| SUMMARY  |                              |                                   |                        |                         |
| FUND<br>GENERAL  | FUNCTION<br>SUPPORT SERVICES | DEPARTMENT/ACCOUNT<br>MAINTENANCE |                        | ACCOUNT NUMBER<br>10-19 |
| OBJECT CODE CLASSIFICATION                                     |                              | ACTUAL<br>2019-2020               | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                              | \$60,423.00                       | \$61,687.00            | \$62,822.00             |
| SUPPLIES AND MATERIALS   |                              | \$12,387.00                       | \$11,292.00            | \$16,950.00             |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                              | \$499.00                          | \$100.00               | \$600.00                |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                              | \$1,466.00                        | \$3,200.00             | \$3,400.00              |
| CONTRACTUAL SERVICES   |                              | \$42,190.00                       | \$44,004.00            | \$53,382.00             |
| CAPITAL OUTLAY   |                              | \$0.00                            | \$0.00                 | \$21,500.00             |
| TOTAL ALL OBJECT CODES   |                              | \$116,965.00                      | \$120,283.00           | \$158,654.00            |
| PERSONNEL ALLOCATION   |                              |                                   |                        |                         |
| POSITION CLASSIFICATION  | EMPLOYEES                    |                                   | SALARY RANGE           |                         |
|  | PRESENT                      | PROPOSED                          | BASE                   | MAXIMUM                 |
| Maintenance Supervisor   | 1                            | 1                                 |                        |                         |

**MAINTENANCE  
#10-19**

|  | ACTUAL<br>2019-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
|--|---------------------|------------------------|-----------------------|
| <b><u>PERSONNEL SERVICES</u></b>             |                     |                        |                       |
| 103 Operations & Maintenance                 | \$59,443.00         | \$60,587.00            | \$61,822.00           |
| 100 Special Projects                         | \$500.00            | \$600.00               | \$600.00              |
| 109 Incentive Pay                            | \$400.00            | \$500.00               | \$500.00              |
| <b>SUBTOTAL</b>                              | <b>\$60,423.00</b>  | <b>\$61,687.00</b>     | <b>\$62,922.00</b>    |
| <b><u>SUPPLIES AND MATERIALS</u></b>         |                     |                        |                       |
| 201 Office Supplies                          | \$579.00            | \$50.00                | \$500.00              |
| 204 Uniforms                                 | \$604.00            | \$350.00               | \$500.00              |
| 205 Tires & Tubes                            | \$69.00             | \$600.00               | \$800.00              |
| 206 Motor Vehicle Supplies                   | \$5,764.00          | \$5,000.00             | \$6,000.00            |
| 207 Minor Tools & Apparatus                  | \$4,509.00          | \$4,542.00             | \$5,000.00            |
| 206 Janitorial Supplies                      | \$379.00            | \$160.00               | \$450.00              |
| 209 Chemical & Mechanical Supplies           | \$583.00            | \$600.00               | \$3,700.00            |
| <b>SUBTOTAL</b>                              | <b>\$12,387.00</b>  | <b>\$11,292.00</b>     | <b>\$16,950.00</b>    |
| <b><u>MAINTENANCE OF BUILDINGS, ETC.</u></b> |                     |                        |                       |
| 301 Buildings & Grounds                      | \$499.00            | \$100.00               | \$600.00              |
| <b>SUBTOTAL</b>                              | <b>\$499.00</b>     | <b>\$100.00</b>        | <b>\$600.00</b>       |
| <b><u>MAINTENANCE OF EQUIPMENT</u></b>       |                     |                        |                       |
| 402 Machinery                                | \$259.00            | \$1,000.00             | \$500.00              |
| 403 Heating & Cooling Equipment              | \$340.00            | \$500.00               | \$400.00              |
| 404 Automotive Equipment                     | \$805.00            | \$1,000.00             | \$1,500.00            |
| 405 Shop Equipment                           | \$62.00             | \$700.00               | \$500.00              |
| 406 Minor Tools & Equipment                  | \$0.00              | \$0.00                 | \$500.00              |
| 411 Radio                                    | \$0.00              | \$0.00                 | \$0.00                |
| <b>SUBTOTAL</b>                              | <b>\$1,466.00</b>   | <b>\$3,200.00</b>      | <b>\$3,400.00</b>     |
| <b><u>CONTRACTUAL SERVICES</u></b>           |                     |                        |                       |
| 601 Communication                            | \$2,195.00          | \$2,500.00             | \$2,054.00            |
| 503 Liability Insurance                      | \$2,530.00          | \$2,550.00             | \$1,550.00            |
| 511 Utility Services                         | \$2,170.00          | \$2,400.00             | \$2,300.00            |
| 521 Memberships & Subscriptions              | \$375.00            | \$400.00               | \$400.00              |
| 523 Workers Compensation                     | \$1,636.00          | \$1,720.00             | \$1,720.00            |
| 524 Unemployment Compensation                | \$144.00            | \$250.00               | \$260.00              |
| 525 Employee Retirement                      | \$10,430.00         | \$11,276.00            | \$15,654.00           |
| 526 Employee Insurance                       | \$10,171.00         | \$10,200.00            | \$19,984.00           |
| 527 Payroll Taxes                            | \$4,539.00          | \$4,700.00             | \$9,460.00            |
| <b>SUBTOTAL</b>                              | <b>\$42,190.00</b>  | <b>\$44,004.00</b>     | <b>\$63,302.00</b>    |
| <b><u>CAPITAL OUTLAY</u></b>                 |                     |                        |                       |
| 601 Buildings                                | \$0.00              | \$0.00                 | \$0.00                |
| 610 Office Equipment                         | \$0.00              | \$0.00                 | \$0.00                |
| 611 Machinery & Equipment                    | \$0.00              | \$0.00                 | \$0.00                |
| 612 Other Equipment                          | \$0.00              | \$0.00                 | \$16,500.00           |
| 613 Motor Vehicles                           | \$0.00              | \$0.00                 | \$0.00                |
| 614 Shop Equipment                           | \$0.00              | \$0.00                 | \$5,000.00            |
| 620 Other Improvements                       | \$0.00              | \$0.00                 | \$0.00                |
| <b>SUBTOTAL</b>                              | <b>\$0.00</b>       | <b>\$0.00</b>          | <b>\$21,500.00</b>    |
| <b>TOTAL ALL OBJECT CODES</b>                | <b>\$116,965.00</b> | <b>\$120,293.00</b>    | <b>\$158,654.00</b>   |



**THIS PAGE INTENTIONALLY LEFT BLANK**



# **WATER & SEWER FUNDS**

| ANNUAL BUDGET  |                          |                                     |                        |                         |
|--|--------------------------|-------------------------------------|------------------------|-------------------------|
| SUMMARY  |                          |                                     |                        |                         |
| FUND<br>WATER & SEWER  | FUNCTION<br>PUBLIC WORKS | DEPARTMENT/ACCOUNT<br>WATER & SEWER |                        | ACCOUNT NUMBER<br>11-21 |
| OBJECT CODE CLASSIFICATION                                     |                          | ACTUAL<br>2019-2020                 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                          | \$210,872.00                        | \$214,263.00           | \$220,206.00            |
| SUPPLIES AND MATERIALS   |                          | \$50,667.00                         | \$50,349.00            | \$53,500.00             |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                          | \$95,661.00                         | \$67,022.00            | \$107,000.00            |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                          | \$9,848.00                          | \$13,321.00            | \$15,663.00             |
| CONTRACTUAL SERVICES   |                          | \$334,743.00                        | \$667,151.00           | \$391,691.00            |
| CAPITAL OUTLAY   |                          | \$108,023.00                        | \$3,487,288.00         | \$1,226,788.00          |
| DEBT SERVICE   |                          | \$395,996.00                        | \$376,059.00           | \$364,972.00            |
| TOTAL ALL OBJECT CODES   |                          | \$1,205,810.00                      | \$4,875,453.00         | \$2,379,820.00          |
| PERSONNEL ALLOCATION   |                          |                                     |                        |                         |
| POSITION CLASSIFICATION  | EMPLOYEES                |                                     | SALARY RANGE           |                         |
|  | PRESENT                  | PROPOSED                            | BASE                   | MAXIMUM                 |
| W&S Superintendent   | 1                        | 1                                   |                        |                         |
| Service Worker   | 3                        | 3                                   |                        |                         |

**WATER & SEWER  
#11-21**

|                                       | ACTUAL<br>2010-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
|---------------------------------------|---------------------|------------------------|-----------------------|
| <b>PERSONNEL SERVICES</b>             |                     |                        |                       |
| 103 Operations & Maintenance          | \$107,064.00        | \$104,240.00           | \$190,200.00          |
| 106 Overlime                          | \$10,166.00         | \$24,017.00            | \$16,000.00           |
| 100 Special Projects                  | \$2,000.00          | \$2,600.00             | \$2,600.00            |
| 109 Incentive Pay                     | \$3,003.00          | \$3,600.00             | \$3,600.00            |
| <b>SUBTOTAL</b>                       | <b>\$210,072.00</b> | <b>\$214,203.00</b>    | <b>\$220,200.00</b>   |
| <b>SUPPLIES AND MATERIALS</b>         |                     |                        |                       |
| 201 Office Supplies                   | \$2,000.00          | \$1,100.00             | \$2,000.00            |
| 204 Uniforms & Clothing               | \$2,000.00          | \$2,311.00             | \$2,000.00            |
| 206 Tires & Tubes                     | \$1,000.00          | \$2,600.00             | \$3,000.00            |
| 200 Motor Vehicle Supplies            | \$0,196.00          | \$10,000.00            | \$10,000.00           |
| 207 Minor Tools & Apparatus           | \$16,316.00         | \$0,030.00             | \$10,000.00           |
| 200 Janitorial Supplies               | \$100.00            | \$76.00                | \$600.00              |
| 200 Chemical & Mechanical Supplies    | \$21,001.00         | \$26,326.00            | \$22,000.00           |
| 216 Other Supplies                    | \$0.00              | \$0.00                 | \$200.00              |
| <b>SUBTOTAL</b>                       | <b>\$60,007.00</b>  | <b>\$60,340.00</b>     | <b>\$63,600.00</b>    |
| <b>MAINTENANCE OF BUILDINGS, ETC.</b> |                     |                        |                       |
| 301 Buildings & Grounds               | \$2,600.00          | \$760.00               | \$2,600.00            |
| 303 Water Chlorination                | \$0.00              | \$0.00                 | \$0.00                |
| 304 Sanitary Sewers                   | \$0,060.00          | \$3,010.00             | \$36,000.00           |
| 306 Sewage Treatment Plant            | \$6,010.00          | \$7,060.00             | \$10,000.00           |
| 307 Water Distribution System         | \$54,301.00         | \$36,000.00            | \$46,000.00           |
| 300 Meters & Sellings                 | \$23,010.00         | \$20,000.00            | \$7,600.00            |
| 313 Water Tower & Tanks               | \$201.00            | \$0.00                 | \$7,000.00            |
| <b>SUBTOTAL</b>                       | <b>\$06,001.00</b>  | <b>\$07,022.00</b>     | <b>\$107,000.00</b>   |
| <b>MAINTENANCE OF EQUIPMENT</b>       |                     |                        |                       |
| 401 Office Equipment                  | \$0.00              | \$401.00               | \$200.00              |
| 402 Machinery                         | \$6,026.00          | \$7,600.00             | \$7,600.00            |
| 403 Heating & Cooling                 | \$203.00            | \$0.00                 | \$1,003.00            |
| 404 Automobile Equipment              | \$2,220.00          | \$4,720.00             | \$4,000.00            |
| 406 Shop Equipment                    | \$0.00              | \$0.00                 | \$0.00                |
| 411 Radio                             | \$1,692.00          | \$700.00               | \$2,000.00            |
| <b>SUBTOTAL</b>                       | <b>\$0,040.00</b>   | <b>\$13,321.00</b>     | <b>\$16,003.00</b>    |
| <b>CONTRACTUAL SERVICES</b>           |                     |                        |                       |
| 601 Communication                     | \$4,121.00          | \$6,730.00             | \$6,000.00            |
| 602 Rental Fees                       | \$0.00              | \$0.00                 | \$1,000.00            |
| 603 Liability Insurance               | \$20,033.00         | \$21,270.00            | \$21,270.00           |
| 606 Advertising                       | \$2,074.00          | \$600.00               | \$1,600.00            |
| 600 Business & Travel                 | \$070.00            | \$1,060.00             | \$0,000.00            |
| 610 Contractual & Fee Basis Service   | \$42,762.00         | \$363,430.00           | \$30,000.00           |
| 611 Utility Services                  | \$40,717.00         | \$70,000.00            | \$70,000.00           |
| 617 Other Expenses TRRA               | \$327.00            | \$226.00               | \$600.00              |
| 620 Utility User Fee                  | \$22,101.00         | \$17,076.00            | \$24,000.00           |
| 621 Membership & Subscription         | \$2,066.00          | \$1,410.00             | \$6,000.00            |
| 622 Administrative Expense            | \$00,003.00         | \$00,000.00            | \$00,000.00           |
| 623 Workers Compensation              | \$0,007.00          | \$0,010.00             | \$9,010.00            |
| 624 Unemployment Compensation         | \$670.00            | \$1,000.00             | \$1,040.00            |
| 626 Employee Retirement               | \$30,203.00         | \$30,046.00            | \$60,200.00           |
| 620 Employee Insurance                | \$01,002.00         | \$00,036.00            | \$00,013.00           |
| 627 Payroll Taxes                     | \$16,704.00         | \$10,640.00            | \$30,470.00           |
| <b>SUBTOTAL</b>                       | <b>\$334,743.00</b> | <b>\$007,161.00</b>    | <b>\$301,001.00</b>   |
| <b>CAPITAL OUTLAY</b>                 |                     |                        |                       |
| 001 Buildings                         | \$0.00              | \$0.00                 | \$0.00                |
| 002 Land                              | \$0.00              | \$0.00                 | \$0.00                |
| 010 Office Equipment                  | \$0.00              | \$0.00                 | \$2,000.00            |
| 011 Machinery & Equipment             | \$17,100.00         | \$0.00                 | \$70,600.00           |
| 012 Other Equipment                   | \$0.00              | \$0.00                 | \$0,000.00            |
| 013 Motor Vehicles                    | \$20,047.00         | \$0.00                 | \$31,000.00           |
| 014 Shop Equipment                    | \$0.00              | \$0.00                 | \$0.00                |
| 017 Water System Improvement          | \$00,970.00         | \$3,407,200.00         | \$200,600.00          |
| 010 Sewer System Improvement          | \$0.00              | \$0.00                 | \$060,000.00          |
| <b>SUBTOTAL</b>                       | <b>\$100,023.00</b> | <b>\$3,407,200.00</b>  | <b>\$1,220,700.00</b> |
| <b>DEBT SERVICE</b>                   |                     |                        |                       |

|                        |                                       |                |                |                |
|------------------------|---------------------------------------|----------------|----------------|----------------|
| 701                    | Principal- Certificates of Obligation | \$339,210.00   | \$277,171.00   | \$277,171.00   |
| 711                    | Interest- Certificates of Obligation  | \$50,700.00    | \$00,000.00    | \$07,001.00    |
| SUBTOTAL               |                                       | \$395,000.00   | \$370,059.00   | \$304,072.00   |
| TOTAL ALL OBJECT CODES |                                       | \$1,205,010.00 | \$4,075,453.00 | \$2,370,020.00 |

Line 017 are 2020-21 expenses for TxDOT U.S. 00/03 Utility Relocation Project; \$ 3,037,200. WATER METERS \$ 450,000. 2021-22 are the remainder of the expenses. We will be reimbursed approximately 80% of the TxDOT expenses, which will appear in the SUMMARY OF ALL PROPOSED REVENUES. 010 Sewer System Improvement will be partially funded (\$500K) via American Recovery Act.

| ANNUAL BUDGET              |                  |                     |                        |                       |
|----------------------------|------------------|---------------------|------------------------|-----------------------|
| SUMMARY                    |                  |                     |                        |                       |
| FUND                       | FUNCTION         | DEPARTMENT/ACCOUNT  |                        | ACCOUNT NUMBER        |
| WATER & SEWER              | SUPPORT SERVICES | UTILITY BILLING     |                        | 11-22                 |
| OBJECT CODE CLASSIFICATION |                  | ACTUAL<br>2019-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
| PERSONNEL SERVICES         |                  | \$37,601.00         | \$38,400.00            | \$39,500.00           |
| SUPPLIES AND MATERIALS     |                  | \$12,313.00         | \$10,032.00            | \$10,000.00           |
| CONTRACTUAL SERVICES       |                  | \$13,002.00         | \$14,623.00            | \$21,753.00           |
| CAPITAL OUTLAY             |                  | \$0.00              | \$0.00                 | \$0.00                |
| DEBT SERVICE               |                  | \$0.00              | \$0.00                 | \$0.00                |
| TOTAL ALL OBJECT CODES     |                  | \$62,916.00         | \$63,055.00            | \$71,253.00           |
| PERSONNEL ALLOCATION       |                  |                     |                        |                       |
| POSITION CLASSIFICATION    | EMPLOYEES        |                     | SALARY RANGE           |                       |
|                            | PRESENT          | PROPOSED            | BASE                   | MAXIMUM               |
| Utility Clerk              | 1                | 1                   |                        |                       |

UTILITY BILLING  
#11-22

|  | ACTUAL<br>2019-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
|--|---------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u>              |                     |                        |                       |
| 102 Clerical                           | \$36,981.00         | \$37,700.00            | \$38,500.00           |
| 108 Special Projects                   | \$500.00            | \$600.00               | \$600.00              |
| 109 Incentive Pay                      | \$120.00            | \$100.00               | \$400.00              |
| SUBTOTAL                               | <u>\$37,601.00</u>  | <u>\$38,400.00</u>     | <u>\$39,500.00</u>    |
| <u>SUPPLIES AND MATERIALS</u>          |                     |                        |                       |
| 201 Office Supplies                    | <u>\$12,313.00</u>  | <u>\$10,032.00</u>     | <u>\$10,000.00</u>    |
| SUBTOTAL                               | <u>\$12,313.00</u>  | <u>\$10,032.00</u>     | <u>\$10,000.00</u>    |
| <u>CONTRACTUAL SERVICES</u>            |                     |                        |                       |
| 503 Liability Insurance                | \$0.00              | \$500.00               | \$500.00              |
| 506 Business & Travel                  | \$1,180.00          | \$1,270.00             | \$2,000.00            |
| 508 Car Allowance                      | \$0.00              | \$0.00                 | \$300.00              |
| 510 Contractual and Fee Basis Services | \$2,175.00          | \$2,500.00             | \$2,500.00            |
| 521 Membership & Subscription          | \$0.00              | \$100.00               | \$300.00              |
| 523 Workers Compensation               | \$172.00            | \$337.00               | \$200.00              |
| 524 Unemployment Compensation          | \$144.00            | \$200.00               | \$260.00              |
| 525 Employee Retirement                | \$6,411.00          | \$6,790.00             | \$9,750.00            |
| 526 Employee Insurance                 | \$43.00             | \$43.00                | \$43.00               |
| 527 Payroll Taxes                      | \$2,877.00          | \$2,883.00             | \$5,900.00            |
| SUBTOTAL                               | <u>\$13,002.00</u>  | <u>\$14,623.00</u>     | <u>\$21,753.00</u>    |
| TOTAL ALL OBJECT CODES                 | <u>\$62,916.00</u>  | <u>\$63,055.00</u>     | <u>\$71,253.00</u>    |

**THIS PAGE INTENTIONALLY LEFT BLANK**

# **SANITATION FUND**



**THIS PAGE INTENTIONALLY LEFT BLANK**

| ANNUAL BUDGET  |                          |  |                        |                         |
|--|--------------------------|--|------------------------|-------------------------|
| SUMMARY  |                          |  |                        |                         |
| FUND<br>SANITATION   | FUNCTION<br>PUBLIC WORKS | DEPARTMENT/ACCOUNT<br>TRASH COLLECTION |                        | ACCOUNT NUMBER<br>12-30 |
| OBJECT CODE CLASSIFICATION                                     |                          | ACTUAL<br>2019-2020                    | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                          | \$90,523.00                            | \$88,150.00            | \$91,350.00             |
| SUPPLIES AND MATERIALS   |                          | \$10,776.00                            | \$16,987.00            | \$40,700.00             |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                          | \$50.00                                | \$0.00                 | \$1,000.00              |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                          | \$13,531.00                            | \$15,550.00            | \$18,500.00             |
| CONTRACTUAL SERVICES   |                          | \$87,160.00                            | \$92,570.00            | \$112,231.00            |
| CAPITAL OUTLAY   |                          | \$0.00                                 | \$0.00                 | \$200,000.00            |
| DEBT SERVICE   |                          | \$0.00                                 | \$0.00                 | \$0.00                  |
| TOTAL ALL OBJECT CODES   |                          | \$202,040.00                           | \$213,257.00           | \$463,781.00            |
|  |                          |  |                        |                         |
| PERSONNEL ALLOCATION   |                          |  |                        |                         |
| POSITION CLASSIFICATION  | EMPLOYEES                |  | SALARY RANGE           |                         |
|  | PRESENT                  | PROPOSED                               | BASE                   | MAXIMUM                 |
| Trash Truck Driver   | 2                        | 2                                      |                        |                         |

TRASH COLLECTION  
#12-30

|                                       | ACTUAL<br>2019-2020 | ESTIMATED<br>2020 - 2021 | PROPOSED<br>2021-2022 |
|---------------------------------------|---------------------|--------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u>             |                     |                          |                       |
| 103 Operations & Maintenance          | \$86,673.00         | \$85,700.00              | \$87,500.00           |
| 105 Overtime                          | \$2,600.00          | \$1,000.00               | \$2,600.00            |
| 108 Special Projects                  | \$1,000.00          | \$1,200.00               | \$1,000.00            |
| 109 Incentive Pay                     | \$250.00            | \$250.00                 | \$250.00              |
| SUBTOTAL                              | <u>\$90,523.00</u>  | <u>\$88,150.00</u>       | <u>\$91,350.00</u>    |
| <u>SUPPLIES AND MATERIALS</u>         |                     |                          |                       |
| 201 Office Supplies                   | \$38.00             | \$0.00                   | \$100.00              |
| 204 Uniforms                          | \$1,405.00          | \$1,000.00               | \$2,000.00            |
| 205 Tires & Tubes                     | \$2,606.00          | \$3,387.00               | \$7,000.00            |
| 206 Motor Vehicle Supplies            | \$6,296.00          | \$12,000.00              | \$14,000.00           |
| 207 Minor Tools & Apparatus           | \$414.00            | \$500.00                 | \$16,000.00           |
| 208 Janitorial Supplies               | \$17.00             | \$100.00                 | \$100.00              |
| 209 Chemical & Mechanical             | \$0.00              | \$0.00                   | \$0.00                |
| 215 Other Supplies                    | \$0.00              | \$0.00                   | \$1,500.00            |
| SUBTOTAL                              | <u>\$10,776.00</u>  | <u>\$16,987.00</u>       | <u>\$40,700.00</u>    |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> |                     |                          |                       |
| 301 Buildings & Grounds               | \$50.00             | \$0.00                   | \$1,000.00            |
| SUBTOTAL                              | <u>\$50.00</u>      | <u>\$0.00</u>            | <u>\$1,000.00</u>     |
| <u>MAINTENANCE OF EQUIPMENT</u>       |                     |                          |                       |
| 402 Machinery                         | \$1,750.00          | \$250.00                 | \$1,000.00            |
| 404 Automotive Equipment              | \$11,502.00         | \$15,000.00              | \$17,000.00           |
| 411 Radio                             | \$279.00            | \$300.00                 | \$500.00              |
| SUBTOTAL                              | <u>\$13,531.00</u>  | <u>\$15,550.00</u>       | <u>\$18,500.00</u>    |
| <u>CONTRACTUAL SERVICES</u>           |                     |                          |                       |
| 501 Communication                     | \$0.00              | \$0.00                   | \$400.00              |
| 503 Liability Insurance               | \$4,796.00          | \$5,500.00               | \$5,500.00            |
| 505 Advertising                       | \$357.00            | \$100.00                 | \$400.00              |
| 506 Business & Travel                 | \$67.00             | \$250.00                 | \$250.00              |
| 510 Contractual & Fee Basis Services  | \$83.00             | \$250.00                 | \$5,000.00            |
| 511 Utility Services                  | \$868.00            | \$1,000.00               | \$1,500.00            |
| 520 Utility User Fee                  | \$10,802.00         | \$10,400.00              | \$10,400.00           |
| 521 Membership & Subscription         | \$0.00              | \$0.00                   | \$1,100.00            |
| 522 Administrative Expense            | \$12,850.00         | \$12,850.00              | \$12,850.00           |
| 523 Workers Compensation              | \$4,469.00          | \$4,800.00               | \$4,600.00            |
| 524 Unemployment Compensation         | \$288.00            | \$500.00                 | \$520.00              |
| 525 Employee Retirement               | \$15,170.00         | \$14,950.00              | \$22,200.00           |
| 526 Employee Insurance                | \$30,853.00         | \$35,070.00              | \$34,111.00           |
| 527 Payroll Taxes                     | \$6,557.00          | \$6,900.00               | \$13,400.00           |
| SUBTOTAL                              | <u>\$87,160.00</u>  | <u>\$92,570.00</u>       | <u>\$112,231.00</u>   |
| <u>CAPITAL OUTLAY</u>                 |                     |                          |                       |
| 613 Motor Vehicles                    | \$0.00              | \$0.00                   | \$0.00                |
| 615 Refuse Collection Equipment       | \$0.00              | \$0.00                   | \$200,000.00          |
| SUBTOTAL:                             | <u>\$0.00</u>       | <u>\$0.00</u>            | <u>\$200,000.00</u>   |
| TOTAL ALL OBJECT CODES                | <u>\$202,040.00</u> | <u>\$213,257.00</u>      | <u>\$463,781.00</u>   |

| ANNUAL BUDGET  |                          |  |                        |                         |
|--|--------------------------|--|------------------------|-------------------------|
| SUMMARY  |                          |  |                        |                         |
| FUND<br>SANITATION   | FUNCTION<br>PUBLIC WORKS | DEPARTMENT/ACCOUNT<br>TRANSFER STATION |                        | ACCOUNT NUMBER<br>12-32 |
| OBJECT CODE CLASSIFICATION                                     |                          | ACTUAL<br>2019-2020                    | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                          | \$136,588.00                           | \$139,687.00           | \$144,000.00            |
| SUPPLIES AND MATERIALS   |                          | \$20,539.00                            | \$20,982.00            | \$36,500.00             |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                          | \$323.00                               | \$100.00               | \$10,000.00             |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                          | \$26,788.00                            | \$8,940.00             | \$12,050.00             |
| CONTRACTUAL SERVICES   |                          | \$103,552.00                           | \$102,006.00           | \$141,455.00            |
| CAPITAL OUTLAY   |                          | \$27,665.00                            | \$0.00                 | \$0.00                  |
| TOTAL ALL OBJECT CODES   |                          | \$315,455.00                           | \$271,715.00           | \$344,005.00            |
| PERSONNEL ALLOCATION   |                          |  |                        |                         |
| POSITION CLASSIFICATION  | EMPLOYEES                |  | SALARY RANGE           |                         |
|  | PRESENT                  | PROPOSED                               | BASE                   | MAXIMUM                 |
| Sanitation Superintendent                                      | 1                        | 1                                      |                        |                         |
| Service Worker   | 2                        | 2                                      |                        |                         |

TRANSFER STATION  
#12-32

|                                       |                                  | ACTUAL<br>2019-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
|---------------------------------------|----------------------------------|---------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u>             |                                  |                     |                        |                       |
| 103                                   | Operations & Maintenance         | \$133,850.00        | \$136,387.00           | \$139,300.00          |
| 105                                   | Overtime                         | \$158.00            | \$500.00               | \$1,900.00            |
| 106                                   | Part Time                        | \$0.00              | \$0.00                 | \$0.00                |
| 108                                   | Special Projects                 | \$1,500.00          | \$1,800.00             | \$1,800.00            |
| 109                                   | Incentive Pay                    | \$1,080.00          | \$1,000.00             | \$1,000.00            |
|                                       | SUBTOTAL                         | \$136,588.00        | \$139,687.00           | \$144,000.00          |
| <u>SUPPLIES AND MATERIALS</u>         |                                  |                     |                        |                       |
| 201                                   | Office Supplies                  | \$3,601.00          | \$450.00               | \$3,000.00            |
| 203                                   | Furniture/Fixtures               | \$0.00              | \$0.00                 | \$0.00                |
| 204                                   | Uniforms & Clothing              | \$846.00            | \$685.00               | \$1,200.00            |
| 205                                   | Tires & Tubes                    | \$1,226.00          | \$5,940.00             | \$12,000.00           |
| 206                                   | Motor Vehicle Supplies           | \$12,000.00         | \$13,000.00            | \$14,000.00           |
| 207                                   | Minor Tools & Apparatus          | \$2,443.00          | \$557.00               | \$5,000.00            |
| 208                                   | Janitorial Supplies              | \$399.00            | \$350.00               | \$800.00              |
| 209                                   | Chemical & Mechanical Supplies   | \$24.00             | \$0.00                 | \$500.00              |
| 215                                   | Other Supplies                   | \$0.00              | \$0.00                 | \$0.00                |
|                                       | SUBTOTAL                         | \$20,539.00         | \$20,982.00            | \$36,500.00           |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> |                                  |                     |                        |                       |
| 301                                   | Buildings & Grounds              | \$323.00            | \$100.00               | \$10,000.00           |
|                                       | SUBTOTAL                         | \$323.00            | \$100.00               | \$10,000.00           |
| <u>MAINTENANCE OF EQUIPMENT</u>       |                                  |                     |                        |                       |
| 402                                   | Machinery                        | \$4,528.00          | \$7,610.00             | \$8,000.00            |
| 403                                   | Heating and Cooling Equipment    | \$0.00              | \$0.00                 | \$500.00              |
| 404                                   | Automotive Equipment             | \$21,950.00         | \$1,080.00             | \$2,500.00            |
| 405                                   | Shop Equipment                   | \$0.00              | \$0.00                 | \$0.00                |
| 411                                   | Radio                            | \$310.00            | \$250.00               | \$1,050.00            |
|                                       | SUBTOTAL                         | \$26,788.00         | \$8,940.00             | \$12,050.00           |
| <u>CONTRACTUAL SERVICES</u>           |                                  |                     |                        |                       |
| 501                                   | Communication                    | \$2,863.00          | \$2,600.00             | \$4,200.00            |
| 502                                   | Rental of Equipment              | \$0.00              | \$0.00                 | \$0.00                |
| 503                                   | Liability Insurance              | \$858.00            | \$1,306.00             | \$4,000.00            |
| 505                                   | Advertising                      | \$92.00             | \$100.00               | \$400.00              |
| 506                                   | Business & Travel                | \$0.00              | \$0.00                 | \$4,000.00            |
| 510                                   | Contractual & Fee Basis Services | \$1,008.00          | \$1,200.00             | \$12,500.00           |
| 511                                   | Utility Services                 | \$5,049.00          | \$7,000.00             | \$7,000.00            |
| 521                                   | Membership & Subscription        | \$1,123.00          | \$1,000.00             | \$1,300.00            |
| 522                                   | Administrative Expense           | \$14,500.00         | \$14,500.00            | \$14,500.00           |
| 523                                   | Workers Compensation             | \$4,469.00          | \$4,920.00             | \$4,500.00            |
| 524                                   | Unemployment Compensation        | \$432.00            | \$750.00               | \$780.00              |
| 525                                   | Employee Retirement              | \$23,527.00         | \$25,740.00            | \$35,300.00           |
| 526                                   | Employee Insurance               | \$39,527.00         | \$32,540.00            | \$31,675.00           |
| 527                                   | Payroll Taxes                    | \$10,104.00         | \$10,350.00            | \$21,300.00           |
|                                       | SUBTOTAL                         | \$103,552.00        | \$102,006.00           | \$141,455.00          |
| <u>CAPITAL OUTLAY</u>                 |                                  |                     |                        |                       |
| 611                                   | Machinery and Equipment          | \$0.00              | \$0.00                 | \$0.00                |
| 612                                   | Other Equipment                  | \$0.00              | \$0.00                 | \$0.00                |
| 613                                   | Motor Vehicles                   | \$27,665.00         | \$0.00                 | \$0.00                |
|                                       | SUBTOTAL                         | \$27,665.00         | \$0.00                 | \$0.00                |
|                                       | TOTAL ALL OBJECT CODES           | \$315,455.00        | \$271,715.00           | \$344,005.00          |

**THIS PAGE INTENTIONALLY LEFT BLANK**

**C.A.R.E**

**THIS PAGE INTENTIONALLY LEFT BLANK**



| ANNUAL BUDGET<br>SUMMARY        |           |                                |                        |                         |
|---------------------------------|-----------|--------------------------------|------------------------|-------------------------|
| FUND<br>C.A.R.E.                | FUNCTION  | DEPARTMENT/ACCOUNT<br>C.A.R.E. |                        | ACCOUNT NUMBER<br>13-36 |
| OBJECT CODE CLASSIFICATION      |           | ACTUAL<br>2019-2020            | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| CONTRACTUAL SERVICES            |           | \$0.00                         | \$1,361.00             | \$50,000.00             |
| TOTAL ALL OBJECT CODES          |           | \$0.00                         | \$1,361.00             | \$50,000.00             |
| PERSONNEL ALLOCATION            |           |                                |                        |                         |
| POSITION CLASSIFICATION         | EMPLOYEES |                                | SALARY RANGE           |                         |
|                                 | PRESENT   | PROPOSED                       | BASE                   | MAXIMUM                 |
| No Personnel In this Department |           |                                |                        |                         |

Cultural Arts & Recreational Enhancement (C.A.R.E.)  
#13-36

|                                      | ACTUAL<br><u>2019-2020</u> | ESTIMATED<br><u>2020--2021</u> | PROPOSED<br><u>2020--2021</u> |
|--------------------------------------|----------------------------|--------------------------------|-------------------------------|
| <u>CONTRACTUAL SERVICES</u>          |                            |                                |                               |
| 506 Business & Travel                | \$0.00                     | \$0.00                         | \$0.00                        |
| 510 Contractual & Fee Basis Services | <u>\$0.00</u>              | <u>\$1,361.00</u>              | <u>\$50,000.00</u>            |
| SUBTOTAL                             | <u>\$0.00</u>              | <u>\$1,361.00</u>              | <u>\$50,000.00</u>            |
| TOTAL ALL OBJECT CODES               | <u>\$0.00</u>              | <u>\$1,361.00</u>              | <u>\$50,000.00</u>            |

**THIS PAGE INTENTIONALLY LEFT BLANK**

# **GOLF COURSE FUND**

**THIS PAGE INTENTIONALLY LEFT BLANK**

# ANNUAL BUDGET SUMMARY

| FUND<br>GOLF COURSE  | FUNCTION<br>PUBLIC SERVICE | DEPARTMENT/ACCOUNT<br>GOLF COURSE |                        | ACCOUNT NUMBER<br>14-40 |
|--|----------------------------|-----------------------------------|------------------------|-------------------------|
| OBJECT CODE CLASSIFICATION                                     |                            | ACTUAL<br>2019-2020               | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                            | \$44,197.00                       | \$50,137.00            | \$54,700.00             |
| SUPPLIES AND MATERIALS   |                            | \$20,054.00                       | \$16,153.00            | \$27,950.00             |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                            | \$18,896.00                       | \$10,200.00            | \$11,000.00             |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                            | \$5,512.00                        | \$4,700.00             | \$6,050.00              |
| CONTRACTUAL SERVICES   |                            | \$93,524.00                       | \$90,194.00            | \$112,197.00            |
| CAPITAL OUTLAY   |                            | \$45,706.00                       | \$23,866.00            | \$28,000.00             |
| DEBT SERVICE   |                            | \$0.00                            | \$0.00                 | \$0.00                  |
| TOTAL ALL OBJECT CODES   |                            | \$227,889.00                      | \$195,250.00           | \$239,897.00            |
|  |                            |                                   |                        |                         |

|                      |  |
|----------------------|--|
| PERSONNEL ALLOCATION |  |
|----------------------|--|

| POSITION CLASSIFICATION | EMPLOYEES |          | SALARY RANGE |         |
|-------------------------|-----------|----------|--------------|---------|
|                         | PRESENT   | PROPOSED | BASE         | MAXIMUM |
| Superintendent          | 1         | 1        |              |         |

GOLF COURSE  
#14-40

|                                       |                                  | ACTUAL<br>2019-2020 | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022 |
|---------------------------------------|----------------------------------|---------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u>             |                                  |                     |                        |                       |
| 103                                   | Operations & Maintenance         | \$43,697.00         | \$44,637.00            | \$47,100.00           |
| 106                                   | Part - Time                      | \$0.00              | \$6,000.00             | \$7,000.00            |
| 100                                   | Special Projects                 | \$600.00            | \$600.00               | \$600.00              |
| SUBTOTAL                              |                                  | \$44,197.00         | \$60,137.00            | \$54,700.00           |
| <u>SUPPLIES AND MATERIALS</u>         |                                  |                     |                        |                       |
| 201                                   | Office Supplies                  | \$2,914.00          | \$1,600.00             | \$1,600.00            |
| 206                                   | Tires & Tubes                    | \$10.00             | \$100.00               | \$400.00              |
| 206                                   | Motor Vehicle Supplies           | \$2,006.00          | \$2,670.00             | \$4,000.00            |
| 207                                   | Minor Tools & Apparatus          | \$732.00            | \$1,400.00             | \$1,600.00            |
| 200                                   | Janitorial Supplies              | \$309.00            | \$475.00               | \$750.00              |
| 209                                   | Chemical & Mechanical Supplies   | \$14,003.00         | \$10,000.00            | \$19,000.00           |
| SUBTOTAL                              |                                  | \$20,054.00         | \$16,163.00            | \$27,950.00           |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> |                                  |                     |                        |                       |
| 301                                   | Buildings & Grounds              | \$2,069.00          | \$2,400.00             | \$2,000.00            |
| 307                                   | Water Distribution System        | \$10,210.00         | \$6,600.00             | \$4,000.00            |
| 309                                   | Golf Course Maintenance          | \$6,009.00          | \$2,300.00             | \$6,000.00            |
| SUBTOTAL                              |                                  | \$10,096.00         | \$10,200.00            | \$11,000.00           |
| <u>MAINTENANCE OF EQUIPMENT</u>       |                                  |                     |                        |                       |
| 402                                   | Machinery                        | \$6,417.00          | \$4,600.00             | \$4,000.00            |
| 403                                   | Heating & Cooling Equipment      | \$0.00              | \$0.00                 | \$600.00              |
| 404                                   | Automotive Equipment             | \$96.00             | \$100.00               | \$1,000.00            |
| 406                                   | Shop Equipment                   | \$0.00              | \$60.00                | \$150.00              |
| 406                                   | Minor Tools & Equip              | \$0.00              | \$60.00                | \$400.00              |
| SUBTOTAL                              |                                  | \$6,612.00          | \$4,700.00             | \$6,060.00            |
| <u>CONTRACTUAL SERVICES</u>           |                                  |                     |                        |                       |
| 601                                   | Communication                    | \$2,647.00          | \$2,400.00             | \$2,400.00            |
| 602                                   | Rental of Equipment              | \$0.00              | \$0.00                 | \$2,000.00            |
| 603                                   | Liability Insurance              | \$3,200.00          | \$206.00               | \$3,100.00            |
| 605                                   | Advertising                      | \$106.00            | \$150.00               | \$1,000.00            |
| 610                                   | Contractual & Fee Basis Services | \$39,930.00         | \$37,600.00            | \$37,600.00           |
| 611                                   | Utility Services                 | \$20,721.00         | \$22,060.00            | \$30,000.00           |
| 621                                   | Membership & Subscription        | \$2,095.00          | \$1,000.00             | \$1,600.00            |
| 623                                   | Workers Compensation             | \$1,333.00          | \$1,360.00             | \$1,200.00            |
| 624                                   | Unemployment Compensation        | \$146.00            | \$260.00               | \$260.00              |
| 626                                   | Employee Retirement              | \$7,636.00          | \$0,165.00             | \$11,910.00           |
| 626                                   | Employee Insurance               | \$12,612.00         | \$12,060.00            | \$14,127.00           |
| 627                                   | Payroll Taxes                    | \$3,219.00          | \$3,473.00             | \$7,200.00            |
| SUBTOTAL                              |                                  | \$93,624.00         | \$90,194.00            | \$112,197.00          |
| <u>CAPITAL OUTLAY</u>                 |                                  |                     |                        |                       |
| 601                                   | Buildings                        | \$0.00              | \$0.00                 | \$0.00                |
| 610                                   | Office Equipment                 | \$0.00              | \$0.00                 | \$0.00                |
| 611                                   | Machinery & Equipment            | \$16,148.00         | \$23,066.00            | \$26,000.00           |
| 612                                   | Other Equipment                  | \$0.00              | \$0.00                 | \$0.00                |
| 613                                   | Vehicles & Supplies              | \$0.00              | \$0.00                 | \$0.00                |
| 617                                   | Water System Improvements        | \$29,650.00         | \$0.00                 | \$3,000.00            |
| 620                                   | Other Improvements               | \$0.00              | \$0.00                 | \$0.00                |
| SUBTOTAL                              |                                  | \$46,706.00         | \$23,066.00            | \$20,000.00           |
| TOTAL ALL OBJECT CODES                |                                  | \$227,009.00        | \$196,260.00           | \$239,097.00          |

**THIS PAGE INTENTIONALLY LEFT BLANK**



# **SPECIAL REVENUE FUND**

**THIS PAGE INTENTIONALLY LEFT BLANK**

| ANNUAL BUDGET  |                            |   |                        |                         |
|--|----------------------------|---|------------------------|-------------------------|
| SUMMARY  |                            |   |                        |                         |
| FUND<br>SPECIAL REVENUE  | FUNCTION<br>HOTEL OCC. TAX | DEPARTMENT/ACCOUNT<br>HOTEL OCCUPANCY TAX |                        | ACCOUNT NUMBER<br>18-42 |
| OBJECT CODE CLASSIFICATION                                     |                            | ACTUAL<br>2019-2020                       | ESTIMATED<br>2020-2021 | PROPOSED<br>2021-2022   |
| PERSONNEL SERVICES   |                            | \$0.00                                    | \$0.00                 | \$1,000.00              |
| MAINTENANCE OF BUILDINGS, STRUCTURES,<br>LAND AND IMPROVEMENTS |                            | \$0.00                                    | \$0.00                 | \$0.00                  |
| MAINTENANCE OF EQUIPMENT, MACHINERY,<br>TOOLS AND INSTALLATION |                            | \$0.00                                    | \$0.00                 | \$0.00                  |
| CONTRACTUAL SERVICES   |                            | \$129,811.00                              | \$43,230.00            | \$67,184.00             |
| CAPITAL OUTLAY   |                            | \$337,758.00                              | \$0.00                 | \$0.00                  |
| DEBT SERVICE   |                            | \$0.00                                    | \$0.00                 | \$0.00                  |
| TOTAL ALL OBJECT CODES   |                            | \$467,569.00                              | \$43,230.00            | \$68,184.00             |
| PERSONNEL ALLOCATION   |                            |   |                        |                         |
| POSITION CLASSIFICATION  | EMPLOYEES                  |   | SALARY RANGE           |                         |
|  | PRESENT                    | PROPOSED                                  | BASE                   | MAXIMUM                 |
| No Personnel In this Department                                |                            |   |                        |                         |

HOTEL OCCUPANCY TAX  
#18-42

|                                       | ACTUAL<br>2019- 2020 | ESTIMATED<br>2020- 2021 | PROPOSED<br>2021- 2022 |
|---------------------------------------|----------------------|-------------------------|------------------------|
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> |                      |                         |                        |
| 301 Buildings & Grounds               | \$0.00               | \$0.00                  | \$1,000.00             |
| SUBTOTAL                              | \$0.00               | \$0.00                  | \$1,000.00             |
| <u>CONTRACTUAL SERVICES</u>           |                      |                         |                        |
| 510 Contractual & Fee Basis Services  | \$129,811.00         | \$43,230.00             | \$67,184.00            |
| SUBTOTAL                              | \$129,811.00         | \$43,230.00             | \$67,184.00            |
| <u>CAPITAL OUTLAY</u>                 |                      |                         |                        |
| 612 Other Equipment                   | \$0.00               | \$0.00                  | \$0.00                 |
| 620 Other Improvements                | \$337,758.00         | \$0.00                  | \$0.00                 |
| SUBTOTAL                              | \$337,758.00         | \$0.00                  | \$0.00                 |
| TOTAL ALL OBJECT CODES                | \$467,569.00         | \$43,230.00             | \$68,184.00            |

**THIS PAGE INTENTIONALLY LEFT BLANK**

# CHART OF ACCOUNTS

**FUND CLASSIFICATION**

**FUND NUMBERS**

**NAME/DESCRIPTION**

10

GENERAL

11

WATER AND SEWER FUND

12

SANITATION FUND

13

CARE FUND

14

GOLF COURSE

15

FIXED ASSETS

18

SPECIAL REVENUE FUND/HOTEL  
OCCUPANCY TAX

19

SPECIAL REVENUE  
FUND/COMMUNITY DEVELOPMENT

50

DEBT SERVICE (SINKING FUND)

51

GENERAL LONG-TERM DEBT

65

AGENCY FUND

99

POOLED CASH

**DEPARTMENT/ACCOUNT CLASSIFICATION**

**BY FUND**

**GENERAL FUND**

| <b><u>DEPARTMENT/ACCOUNT NUMBER</u></b> | <b><u>NAME/DESCRIPTION</u></b>  |
|---|---|
| 01                                      | City Council  |
| 02                                      | Administration (City Manager, City Secretary, Office Clerk)                               |
| 03                                      | Legal (City Attorney, Municipal Court)  |
| 04                                      | Tax Office (Tax Assessor, Tax Collector, Joint Appraisal District, Board of Equalization) |
| 07                                      | Elections   |
| 08                                      | Community Service (Library, Fireworks, Christmas decorations)                             |
| 10                                      | Code Enforcement  |
| 12                                      | Fire Department   |
| 13                                      | Street Department   |
| 14                                      | Public Works  |
| 15                                      | Swimming Pool   |
| 17                                      | Support Services  |
| 19                                      | Maintenance Shop  |

**WATER AND SEWER FUND**

|    |  |
|----|--|
| 21 | Water/Sewer Department                     |
| 22 | Utility Billing Department (Utility Clerk) |



**SATITATION FUND**

**DEPT/ACCT. NUMBER**

**NAME/DESCRIPTION**

30

Trash Collection Department

32

Transfer Station

**CARE FUND**

36

Cultural Arts

**GOLF COURSE**

40

Golf Course Department

**SPECIAL REVENUE FUND/HOTEL OCCUPANCY TAX**

42

Hotel Occupancy Tax

**SPECIAL REVENUE FUND/COMMUNITY DEVELOPMENT**

43

Community Development

**FIXED ASSETS**

55

Fixed Assets

**DEBT SERVICE**

70

Debt Service (sinking fund)

**GENERAL LONG-TERM DEBT**

75

General Long-Term Debt

**AGENCY FUND**

90

Agency

## **OBJECT CODE CLASSIFICATION AND EXPLANATION**

100-199

### **PERSONNEL SERVICES**

Compensation to City employees in the form of salaries and wages

200-299

### **SUPPLIES AND MATERIALS**

Includes expendable materials and operating supplies necessary to operate a department. Supplies/materials are likely to be susceptible to loss, theft, or rapid depreciation. These items of small value should cost less than \$2,500 and are not capitalized.

300-399

### **MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS**

Includes all material and contract expenditures covering repair and maintenance

400-499

### **MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION**

Includes all permanently installed equipment

500-599

### **CONTRACTUAL SERVICES**

Includes all services performed by another agency or by private business and such expenses that are legally or morally obligatory upon the City as a public corporation

600-699

### **CAPITAL OUTLAY**

Capital Outlay includes the purchase of all real property such as land, buildings, equipment, vehicles, other improvements and the purchase of items of personal property, which meet the following requirements:

1. Must have estimated life of more than 3 years
2. Must be capable of being permanently identified as an individual unit of property
3. Must belong to one of the general classes of property which are commonly considered as fixed assets accordance with generally accepted accounting practice. Fixed assets are defined as the items of more or less an enterprise. As a general rule, an item which meets the first two requirements, and has a unit cost of \$2,500 or more, should be classified as Capital Outlay, while items costing less than \$2,500 should be classified under Supplies and Materials

700-799

### **DEBT SERVICE**

Includes principal, interest and handling charges on bonded debt

100-109

**PERSONNEL SERVICES**

101 Administration

Supervision and direction

102 Clerical

Clerical services or services of that nature

103 Operations and Maintenance

Services of other full-time personnel including Public Works, Support Services, Water/Wastewater and Sanitation

105 Over-time

106 Part-time

Services of other employees working under 32 hours per week

107 Temporary

Seasonal employees who work less than 12 month assignment, whether full-time or part-time, such as employees working the summer months only

108 Special Projects

Special projects which are in addition to the regular functions of the department

109 Incentive Pay

Employees will receive additional pay for various certifications. Rules are established by the City Manager.

200-209

**SUPPLIES AND MATERIALS**

201 Office Supplies

Includes supplies for operation of an office (paper, postage, etc.)

202 Swimming Pool Concessions

Includes items to resell in the operation of the swimming pool concession stand (snacks, drinks, etc.)

203 Furniture and Fixtures (3 years or less lifetime)

204 Uniforms and Clothing

Includes all purchased or rented clothing

205 Tires and Tubes

Includes all tires and tubes and the maintenance of tires and tubes for vehicles, equipment, and trailers

206 Motor Vehicles Supplies

Includes gasoline, oil, antifreeze, etc.

207 Minor Tools and Apparatus

Includes articles normally of small unit value costing less than \$2,500 which is subject to loss or rapid deterioration. These items are not capitalized.

208 Janitorial Supplies

Includes all cleaning supplies

209 Chemical and Mechanical Supplies

Includes chemical, mechanical, paint, medical supplies and dog drugs

210 Botanical and Agricultural Supplies

Includes trees, plants, weed spray, fertilizer, etc.

215 Other Supplies

300-399

**MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS**

301 Building and Grounds

Includes all material and services required in the maintenance of buildings and structures including walks, drives and fences (*Except paint, this should be charged in object code 209*)

302 Bridges

303 Water Chlorination Facilities

304 Sanitary Sewers

Includes sewer mains, lines, lift stations, etc.

305 Sewage Treatment Plant

306 Storm Sewers

307 Water Distribution System

Includes maintenance of water distribution systems such as water mains, booster pumps, gate valves, repair saddles, water well pumping equipment, fire hydrants, sprinkler systems at the Golf Course and Parks, etc.

308 Meters and Settings

Includes all material and services in the maintenance and repair of water meters and settings

309 Golf Course Maintenance

Includes maintenance and supplies for actual course grounds

313 Water Tower and Tanks

Includes all materials and services required in the maintenance of water towers, ground storage tanks, and related apparatus such as valves, fittings, piping, painting, etc.

314 Streets and Alleys

Includes all materials and services required in the maintenance of streets and alleys

400-499

**MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION**

401 Office Equipment

Includes all materials and services required in the maintenance of office equipment

402 Machinery

Includes all materials and services required in the maintenance of crawler tractors, maintainers, portable welders, sewer machines, street sweepers, high lifts, fire pumps, trailers and other heavy equipment

403 Heating and Cooling Equipment

Includes all materials and services required in the maintenance of heating and cooling equipment

404 Automotive Equipment

Includes all materials and services required in the maintenance of trucks, pickups, etc.

405 Shop Equipment

Includes all materials and services required in the maintenance of all battery chargers, air compressors, welders, cutters, drills, generators, jacks, etc.  
(Does not include hand tools)

406 Minor Tools and Equipment

Includes all materials and services required in the maintenance of articles normally of small unit value costing less than \$2,500, which is subject to loss or rapid deteriorations

407 Mowing Equipment

Includes all materials and services required in the maintenance of mowing equipment

410 Signal and Sign System

Includes all material and services required in the maintenance of traffic lights, school zone lights, stop signs, yield signs and other traffic control devices

411 Radio

Includes all material and services required in the maintenance of two-way radio equipment including the installation and removal of radios, consoles, etc.

422 Playground Equipment

Includes all materials and services required in the maintenance of playground and recreational equipment (*Except paint, this should be charged in object code 209*)

425 Swimming Pool Equipment

Includes all material and services required in the maintenance of swimming pool equipment such as filters, heaters, pumps, etc.

*(Does not include expenditures for maintenance of building or swimming pool structures, which should be charged to object code 301) (Does not include expenditures for maintenance of pool chlorination equipment, which should be charged to object code 303)*

426 Other

500-599

**CONTRACTUAL SERVICES**

501 Communications

Includes fees for telephone, fax and internet services

502 Rental of Equipment

Includes fees for use of non-owned equipment

503 Liability Insurance

Includes fees for General Comprehensive Liability, Automobile Liability, Bodily Injury and Property Damage, Fire and Public Official's Liability

504 Rental of Land

505 Advertising

Includes fees for advertising such as publications of public notices, ordinance, bid invitations, etc.

506 Business and Travel

Includes fees for transportation, lodging and other approved expenses incurred in the performance of official business. Mileage will be calculated at the current standard mileage rate used by the IRS.

508 Car Allowance

509 Custody Support Services

Includes fees for food and support of animals in the custody of the City

510 Contractual and Fee Basis Services

Includes fees for contractual or special professional services provided for the City by another agency or individual such as consultants, legal services, auditors, architects, engineers, tax appraisers, election workers and other services

511 Utility Services

Includes fees for water, electricity, gas and other utility services

512 Data Processing

Includes fees for computer maintenance

513 Library

514 Vending and Concessions

515 Municipal Court Fees

516 Sales Taxes and Retained Tax EDC

520 Utility User Fee

521 Memberships and Subscriptions

Includes fees for annual dues, memberships, subscriptions, publications, etc.

522 Administrative Expenses

523 Workers Compensation

524 Unemployment Compensation

525 Employee Retirement

526 Employee Insurance

Includes fees for life and health insurance

527 Payroll Taxes

528 Interest and Penalties

529 Sales Tax

530 Miscellaneous Expense

531 Depreciation Expense

532 Operating Transfers Out

533 Residual Equity Transfers



601 Buildings

Includes the cost of all buildings and structures such as well houses, pump houses, park buildings, fire stations, refuse disposal, etc.

602 Land

Includes the cost of acquiring land such as purchase price, commission, abstracts, court costs, filing fees, appraisal fees, attorney fees, etc.

603 Betterments to Land

Includes land improvements costs such as drainage, engineering, inspections, sodding, grading, etc.

610 Office Equipment

Includes the cost of all additions to office equipment

611 Machinery and Equipment

Includes the cost of heavy equipment such as tractors, ditchers, dozers, power mowers, sweepers, etc.

612 Other Equipment

Includes the cost of other capital outlay such as heat and air conditioning units, fire hoses, recreational equipment, leak detectors, etc.

613 Motor Vehicles

Includes the cost of trucks, pick-ups, trailers and attachments such as power take-off, winches, sirens, beacons, lights, etc.

614 Shop Equipment

Includes the cost of battery chargers, jack hammers, compressors, portable welders, cutters, generators, and other auto and electrical shop equipment

615 Refuse Collection Equipment

Includes the cost of freight and related expenses of trash dumpsters and packer type bodies for trash collection

616 Street Improvements

Includes street paving, curbs and gutters, culverts, storm drains, etc.

617 Water System Improvements

Includes water mains, meters and settings, fire hydrants, storage tanks, water towers, water wells, pumping units, etc.

618 Sewer System Improvements

Includes sewer lines, sewer lift stations, sewer mains, storm sewers and sewage treatment installation



619 Traffic Engineering Improvements

Includes expenditures relating to design, location and installation of traffic control devices such as traffic signals, street and traffic signs, etc.

620 Other Improvements

Includes fences, sprinkler/irrigation systems, tennis courts, parking lot paving, firing range, etc.

621 Pro-Rate Water and Sewer Improvements

Includes construction of water and sewer extensions to areas not previously served by the City. This applies only funds expended from the Special Construction Fund. This fund controls funds deposited by citizens for construction of lines under City supervision.

700-799

DEBT SERVICE

701 Principal- Certificates of Obligation

702 Principal- Revenue Bonds

711 Interest- Certificates of Obligation

712 Interest- Revenue Bonds

715 Installment Payments

Includes lease-purchase agreements and all types of installment payments

NOTE: CLASSIFICATION OF EXPENDITURES BY PROGRAM OR PROJECT

An account number will be assigned to program or a project and all expenditures related to that project will be charged to this account number. Expenditures charged to programs or projects will apply to special fund and projects only and will apply to City Department budgets.

ACCOUNT CODES

100-199

TAXES

|     |                           |
|-----|---------------------------|
| 110 | Current Property Taxes    |
| 120 | Delinquent Property Taxes |
| 130 | Penalties and Interest    |
| 140 | Gross Receipts Tax        |
| 150 | Sales Tax Collections     |

|         |   |                                |
|---------|---|--------------------------------|
|         | 160                                       | Liquor Tax                     |
|         | 170                                       | Hotel Occupancy Tax            |
|         | 190                                       | Other Taxes                    |
| 200-299 | <b><u>LICENSE AND PERMITS</u></b>         |                                |
|         | 210                                       | Licenses and Permits           |
| 300-399 | <b><u>FINES AND FORFEITURES</u></b>       |                                |
|         | 320                                       | Dog Tags and Animal Fines      |
|         | 330                                       | Municipal Court Fines and Fees |
| 400-499 | <b><u>INTEREST AND RENT</u></b>           |                                |
|         | 410                                       | Interest Income                |
|         | 420                                       | Leases and Rentals             |
| 500-599 | <b><u>INTERGOVERNMENTAL REVENUE</u></b>   |                                |
|         | 510                                       | Intergovernmental Revenue      |
| 600-699 | <b><u>REVENUE SHARING FUNDS</u></b>       |                                |
|         | 610                                       | Revenue Sharing Funds          |
| 700-799 | <b><u>CHARGES FOR CURRENT SERVICE</u></b> |                                |
|         | 710                                       | Inspection Fees                |
|         | 720                                       | Swimming Pool Charges          |
|         | 730                                       | Vending and Concessions        |
|         | 740                                       | Water Sales                    |
|         | 745                                       | Utility Late Penalties         |
|         | 750                                       | Sewer Charges                  |
|         | 760                                       | Taps and Connect Fees          |
|         | 761                                       | Deposits Billed                |

|     |                                |
|-----|--------------------------------|
| 770 | Trash Fees                     |
| 775 | Transfer Station Pull-Off Fees |
| 780 | Landfill Fees                  |
| 790 | Golf Course Fees               |
| 791 | Golf Course Cart Rentals       |
| 795 | Golf Course Dues               |
| 796 | Contributions                  |
| 798 | Sunset Park Donations          |

800-899

**OTHER REVENUE**

|     |   |
|-----|---|
| 805 | Lease/Purchase Proceeds                       |
| 810 | Sales of Machinery and Equipment              |
| 820 | Sale of Land                                  |
| 830 | Oil and Gas Production                        |
| 840 | Transfer from General Fund                    |
| 845 | Operation Transfers In                        |
| 850 | Miscellaneous Revenue                         |
| 855 | Residual Equity Transfers                     |
| 860 | Bond Proceeds                                 |
| 865 | Community Development Block Grant<br>Proceeds |

**ACCOUNT CLASSIFICATION**

**ASSETS**

| <b><u>Account Numbers</u></b> | <b><u>Name</u></b>    |
|-------------------------------|-----------------------|
| 1000                          | Claim on Cash         |
| 1010                          | Cash on Hand          |
| 1012                          | Cash in the Bank      |
| 1016                          | Cash- Repair and Demo |

|      |                                      |
|------|--------------------------------------|
| 1017 | Cash- Grant                          |
| 1019 | Cash- Interest and Sinking           |
| 1020 | Cash in the Bank- Special Park Fund  |
| 1022 | Restricted Certificates of Deposit   |
| 1030 | Certificates of Deposit              |
| 1035 | Tex Star Investments                 |
| 1038 | A/R S.S. Misc.                       |
| 1040 | Accounts Receivable                  |
| 1041 | A/R Street Cuts                      |
| 1042 | A/R Animal Control                   |
| 1043 | A/R Scale Tickets/Pull-Offs          |
| 1044 | A/R Transfer Station                 |
| 1045 | A/R - Sales                          |
| 1046 | A/R- Sales Delinquent                |
| 1047 | Sales Tax Receivable                 |
| 1048 | A/R Office Supplies                  |
| 1049 | A/R Sewer Sales                      |
| 1050 | Accounts Receivable- Other           |
| 1051 | A/R Remediation Well                 |
| 1052 | Due from Other Governments           |
| 1055 | Accounts Receivable- Travel Advances |
| 1056 | Notes Receivable- Short Term         |
| 1057 | Delinquent Taxes Receivable          |
| 1058 | Allowance or Un-collectables         |
| 1060 | Accrued Interest Receivable          |
| 1061 | Deferred Interest                    |
| 1065 | Prepaid Insurance                    |
| 1070 | Prepaid Interest                     |
| 1080 | Deposit on Purchase                  |
| 1090 | Amount Provided for Bond Payment     |
| 1100 | Inventory                            |
| 1101 | Land                                 |
| 1102 | Water and Sewer Improvements         |
| 1103 | Buildings and Structures             |
| 1104 | Motor Vehicles                       |
| 1105 | Furniture and Office Equipment       |
| 1106 | Machinery and Equipment              |
| 1107 | Wells and Storage                    |
| 1108 | Distribution Piping                  |
| 1109 | Sewer System                         |
| 1199 | Accumulated Depreciation             |
| 1200 | Notes Receivable- Long Term          |
| 1670 | Due from Other Funds                 |

#### LIABILITIES

|      |                          |
|------|--------------------------|
| 2600 | Utility Deposit          |
| 2602 | Bad Debt                 |
| 2609 | Difference in Assumption |

|      |                                       |
|------|---------------------------------------|
| 2610 | Accounts Payable- Trade               |
| 2611 | Accounts Payable- Other               |
| 2612 | Sales Taxes Payable                   |
| 2613 | Sales Taxes Payable- EDC              |
| 2614 | AFLAC Insurance Payable               |
| 2615 | Federal W/H Tax Payable               |
| 2616 | Social Security Payable               |
| 2617 | Group Health Payable                  |
| 2618 | Child Support Payable                 |
| 2619 | AirMedCare Payable                    |
| 2620 | Retirement Payable                    |
| 2621 | Accrued Salaries                      |
| 2622 | Wages Payable                         |
| 2623 | Deferred Compensation                 |
| 2625 | Federal Payroll Deduction             |
| 2626 | Bankruptcy Payable                    |
| 2627 | TMRS Payable                          |
| 2630 | Accrued Interest Payable              |
| 2641 | Revenue Bonds Payable- Current        |
| 2650 | Note Payable                          |
| 2655 | Note Payable- Other                   |
| 2660 | Bonds Payable                         |
| 2662 | Reserve Payable                       |
| 2663 | Interest and Sinking Payable          |
| 2665 | Deferred Income                       |
| 2670 | Due to Other Funds                    |
| 2699 | AP Pending (Due to Pool)              |
| 2700 | A/R Liability Street                  |
| 2701 | A/R Liability Animal Control          |
| 2702 | A/R Liability Scale Tickets/Pull-Offs |
| 2703 | A/R Liability Transfer Station        |
| 2704 | A/R Liability Office Supplies         |

#### EQUITY

|      |                                       |
|------|---------------------------------------|
| 3801 | Reserves for Pre-Paid's and Inventory |
| 3900 | Fund Balance                          |
| 3905 | Fund Balance Reserved                 |
| 3910 | Capital Contributions                 |
| 3920 | Residual Equity Transfers In          |
| 3925 | Residual Equity Transfers Out         |