



City of Canadian

Budget 2022-2023

**ANNUAL BUDGET
OF THE
CITY OF CANADIAN, TEXAS
FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 2022**

CITY COUNCIL

Terrill Bartlett - Mayor

Gary Prater - Mayor Pro Tem

Matt Cipollone - 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 6, 2022

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October 1, 2022

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 2022 – 2023 Fiscal Year Budget for the City of Canadian as approved by the Canadian City Council on September 6, 2022. The budget beginning October 1, 2022, and ending September 30, 2022, provides for total revenues and total expenditures of \$ 6,070,959. The 2022 certified net taxable value of proper in the City of Canadian is \$126,587,150.

The *ad valorem* tax rate as established by the Council for FY 2021-2022 is \$.777067 per \$100 of assessed valuation. The Maintenance and Operations Tax Rate is \$.742011 per \$ 100 valuation and the Interest and Sinking Tax Rate is \$.035056 per \$ 100 valuation.

Major projects undertaken by the City of Canadian during FY 2021 - 2022 included a utility relocation at U.S. Highway 60/83. The receipt of approximately \$ 668,000 via American Rescue Act Plan funds and an additional injection of \$ 182,000 from Hemphill County's share of ARAP enabled the City to begin rehabilitation of a sewer lift station at Red Deer. The City was able to address seven unpaved roadways during this period as well. Trash collection rates that were increased in 2022 will contribute to replenishment of Sanitation funds that were used to replace a trash collection truck.

The Red Deer Lift Station will be completed during the 2022-2023 Fiscal Year. Capital expenditures have also been allotted for capital equipment.

The FY 2022-2022 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, Texas
Fiscal Year 2022 – 2023 Budget

This budget will raise more total property taxes than last year's budget by \$ 85,531 or 9.52% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$ 18,673.62.

A record vote of each member of the governing body is required for the adoption of the ordinance/budget.

| <u>Council Member</u> | <u>Voted For</u> | <u>Voted Against</u> | <u>Abstained</u> | <u>Did Not Vote</u> |
|-----------------------|------------------|----------------------|------------------|---------------------|
|-----------------------|------------------|----------------------|------------------|---------------------|

| | | | | |
|-----------------------------------|---|--|--|--|
| Gary Prater, <i>Mayor Pro Tem</i> | x | | | |
|-----------------------------------|---|--|--|--|

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|----------------------------------|---|--|--|--|
| Matthew Cipollone, Councilmember | x | | | |
|----------------------------------|---|--|--|--|

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| Wendie Cook, Councilmember | x | | | |
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| Jonilyn Hanes, Councilmember | x | | | |
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| | | | | |
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| Ashlee Talley, Councilmember | x | | | |
|------------------------------|---|--|--|--|

| | | | | |
|-------------------------|--|--|--|-------|
| Terrill Bartlett, Mayor | | | | X (1) |
|-------------------------|--|--|--|-------|

(1) The Mayor only votes in the event of a tie

The City of Canadian 2022 - 2023 Annual Budget was prepared with an Operation and Maintenance Tax Rate of \$.742011 per \$100 valuation and an Interest and Sinking Tax Rate of \$0.035056 per \$100 valuation. The combined I&S rate and proposed O&M rate is \$.777067. The *Voter Approved* rate is \$.797274; however, the *De Minimis* rate is \$ 1.118464.

Debt Obligation is \$0.035056 per \$100 valuation or \$ 44,376

The 2022 *No – New – Revenue* rate adjusted for sales tax is \$.722104.

The 2021 *No – New – Revenue* rate adjusted for sales tax was \$.723489.

The City of Canadian 2021 - 2022 Annual Budget was prepared with an Operation and Maintenance Tax Rate of \$.688673 per \$100 valuation and an Interest and Sinking Tax Rate of \$0.034816 per \$100 valuation. The combined I&S rate and proposed O&M rate was \$.723489. The *Voter Approved* rate was \$.848165.

Debt Obligation was \$0.034816 per \$100 valuation or \$ 43,236.

The 2022 tax rate increase is about a five-cent (\$.054963) increase per hundred valuation on a home. The effects on the property tax values are illustrated below:

| <u>\$50,000 Home Value:</u> | | | <u>\$100,000 Home Value:</u> | | |
|----------------------------------|---|-----------------|----------------------------------|---|-----------------|
| NNR | - | \$361 | NNR | - | \$722 |
| 8% Increase | - | <u>\$388</u> | 8% Increase | - | <u>\$777</u> |
| Difference | - | \$ 27 | Difference | - | \$ 55 |
| <u>\$150,000 Home Value:</u> | | | <u>\$200,000 Home Value:</u> | | |
| NNR | - | \$ 1,083 | NNR | - | \$ 1,444 |
| 8% Increase | - | <u>\$ 1,156</u> | 8% Increase | - | <u>\$ 1,554</u> |
| Difference | - | \$ 82 | Difference | - | \$ 110 |
| <u>\$250,000 Home Value:</u> | | | <u>\$300,000 Home Value:</u> | | |
| NNR | - | \$ 1,805 | NNR | - | \$ 2,166 |
| 8% Increase | - | <u>\$ 1,942</u> | 8% Increase | - | <u>\$ 2,331</u> |
| Difference | - | \$ 120 | Difference | - | \$ 165 |
| 2021 NNR Total Tax Rate - | | | \$.722104 / \$100 | | |
| 2022 Tax Rate - | | | \$.777067/\$ 100 | | |

ORDINANCE # 739

AN ORDINANCE ADOPTING AND APPROVING A BUDGET FOR THE CITY OF CANADIAN, TEXAS FOR THE FISCAL YEAR OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023.

WHEREAS, heretofore, a budget for the Year October 1, 2022, through September 30, 2023, 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, 2022 and ending September 30, 2023.

PASSED AND APPROVED THIS, THE 6TH DAY OF SEPTEMBER 2022.


Terrill Bartlett, Mayor

ATTEST:


Kimberly Sloat, City Secretary

ORDINANCE # 740

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 2022; 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 2020, an ad valorem tax of \$.777067 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 - \$.742011
For Interest and Sinking - \$ 0.035056

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 7.4055 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 55.

SECTION II

That a discount of three percent (3%) be allowed on the above levied taxes that are paid during the month of October, 2022, that there be a discount of two percent (2%) allowed on the above levied taxes that are paid in the month of November, 2022, and that there be a discount of one percent (1%) allowed on the above levied taxes that are paid in the month of December, 2022.

SECTION III


That all ad valorem taxes shall be paid before February 1, 2023, 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 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, 2023. However, a tax delinquent on July 1, 2023, 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 19TH DAY OF SEPTEMBER 2022.


Mayor, Terrill Bartlett

ATTEST:


City Secretary, Kimberly Sloat

RESOLUTION

A RESOLUTION OF THE CITY OF CANADIAN, TEXAS, RATIFYING THE ADOPTED BUDGET AND PROPERTY TAX RATE THAT RAISES MORE TOTAL PROPERTY TAXES THAN THE PREVIOUS YEAR.

WHEREAS, the City of Canadian has adopted its Budget for Fiscal Year 2022 – 2023; and,

WHEREAS, the Budget as adopted raises more revenue from property taxes than were raised from property taxes in the previous Fiscal Year; and,

WHEREAS, Local Government Code Section 102.007(c) requires the City to ratify the property tax increase contained in the budget by a separate vote;


NOW THEREFORE BE IT RESOLVED by the City Council of the City of Canadian, Texas, that:

In compliance with the requirements of Section 102.007(c), Texas Local Government Code, the City Council of Canadian does hereby ratify the property tax increase reflected in the Fiscal Year 2022- 2023 Budget that will require raising more revenue from property taxes than in the Fiscal Year 2021 – 2022 Budget.

PASSED THIS 19th DAY OF SEPTEMBER, 2022.


Terrill Bartlett, Mayor

Attest:


Kimberly Sloat, City Secretary

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STATISTICAL SUMMARIES

2022-2023 ANNUAL BUDGET

CONSOLIDATED SUMMARY OF
REVENUES AND EXPENDITURES

| | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
|---|------------------------|------------------------|------------------------|
| Revenues | | | |
| General Fund | \$ 1,644,405.72 | \$ 1,756,464.00 | \$ 1,810,286.00 |
| Debt Service | \$ 90,194.26 | \$ 45,585.00 | \$ 47,204.00 |
| Water & Sewer Fund | \$ 2,137,608.81 | \$ 2,498,566.00 | \$ 2,392,972.00 |
| Sanitation Fund | \$ 551,904.10 | \$ 521,125.00 | \$ 607,800.00 |
| C.A.R.E. Fund | \$ - | \$ - | \$ - |
| Golf Fund | \$ 186,036.60 | \$ 197,046.00 | \$ 205,350.00 |
| Special Revenue Fund - Hotel Motel Tax | \$ 64,686.90 | \$ 88,946.00 | \$ 68,184.00 |
| Subtotal of Revenues without Fund Reserves | <u>\$ 4,674,836.39</u> | <u>\$ 5,107,732.00</u> | <u>\$ 5,131,796.00</u> |
| General Fund Reserves | \$ - | \$ 369,311.00 | \$ 189,257.00 |
| Water Fund Reserves | \$ 116,094.99 | \$ - | \$ 749,906.00 |
| HOT Reserves | \$ - | \$ - | \$ - |
| Sanitation Fund Reserves | \$ - | \$ 179,848.00 | \$ - |
| Total Reserves | <u>\$ 116,094.99</u> | <u>\$ 549,159.00</u> | <u>\$ 939,163.00</u> |
| Total Revenues | <u>\$ 4,790,931.38</u> | <u>\$ 5,656,891.00</u> | <u>\$ 6,070,959.00</u> |
| Expenditures | | | |
| General Fund | \$ 1,467,537.00 | \$ 2,126,075.00 | \$ 1,868,611.00 |
| Water & Sewer Fund | \$ 2,263,703.80 | \$ 2,074,920.00 | \$ 3,142,878.00 |
| Sanitation Fund | \$ 470,463.91 | \$ 700,973.00 | \$ 670,067.00 |
| C.A.R.E. Fund | \$ 1,361.00 | \$ - | \$ 50,000.00 |
| Golf Fund | \$ 197,165.70 | \$ 228,650.00 | \$ 224,015.00 |
| Special Revenue Fund - Hotel Motel Tax | \$ 62,784.83 | \$ 81,223.00 | \$ 68,184.00 |
| Debt Service CO - 2019 Series | \$ 83,714.49 | \$ 43,279.00 | \$ 43,990.00 |
| | <u>\$ 4,526,730.73</u> | <u>\$ 5,255,120.00</u> | <u>\$ 6,067,745.00</u> |
| ENDING BALANCE OF ALL FUNDS | \$ 264,200.65 | \$ 401,771.00 | \$ 3,214.00 |

Summary of All Proposed Expenditures

FY 2022--2023

| | Personnel Services | Supplies/Materials | Maint. Bldgs. Structures, ETC. |
|-------------------------------|-----------------------|---------------------|--------------------------------|
| General Fund | | | |
| City Council | \$0.00 | \$500.00 | \$0.00 |
| Administration | \$218,671.00 | \$13,950.00 | \$2,450.00 |
| Legal | \$0.00 | \$0.00 | \$0.00 |
| Tax | \$0.00 | \$0.00 | \$0.00 |
| Elections | \$0.00 | \$2,000.00 | \$0.00 |
| Community Services | \$0.00 | \$0.00 | \$0.00 |
| Street | \$106,162.00 | \$18,450.00 | \$162,000.00 |
| Public Works | \$99,788.00 | \$7,950.00 | \$0.00 |
| Swimming Pool | \$31,500.00 | \$29,450.00 | \$1,600.00 |
| Support Services | \$84,010.00 | \$29,450.00 | \$4,100.00 |
| Maintenance | <u>\$66,011.00</u> | <u>\$20,000.00</u> | <u>\$600.00</u> |
| | \$606,142.00 | \$121,750.00 | \$170,750.00 |
| Water & Sewer Fund | | | |
| Water & Sewer | \$232,694.00 | \$53,500.00 | \$109,800.00 |
| Utility Billing | <u>\$42,498.00</u> | <u>\$10,000.00</u> | <u>\$0.00</u> |
| | \$275,192.00 | \$63,500.00 | \$109,800.00 |
| Sanitation Fund | | | |
| Trash Collection | \$92,750.00 | \$61,700.00 | \$1,000.00 |
| Transfer Station | <u>\$153,146.00</u> | <u>\$80,000.00</u> | <u>\$10,000.00</u> |
| | \$245,896.00 | \$141,700.00 | \$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>\$57,217.00</u> | <u>\$27,950.00</u> | <u>\$11,000.00</u> |
| | \$57,217.00 | \$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 | \$1,184,447.00 | \$354,900.00 | \$303,550.00 |

GENERAL FUND RESERVE UTILIZATION: WATER & SEWER RESERVE UTILIZATION:

G.F. Overages (\$58,325)

C.A.R.E. \$- 50,000

Sanitation Overages \$ - 62,267

Golf Overages -\$18,665.00

Total G.F. Reserves \$ 189,257

| Maint. Equip. Machinery, Etc | Contractual Services | Capital Outlay | Debt Services | Total |
|---------------------------------|----------------------|--------------------|--------------------|-----------------------|
| \$0.00 | \$10,050.00 | \$0.00 | \$0.00 | \$10,550.00 |
| \$2,250.00 | \$339,792.00 | \$0.00 | \$0.00 | \$577,113.00 |
| \$0.00 | \$7,700.00 | \$0.00 | \$0.00 | \$7,700.00 |
| \$0.00 | \$47,000.00 | \$0.00 | \$0.00 | \$47,000.00 |
| \$0.00 | \$4,000.00 | \$0.00 | \$0.00 | \$6,000.00 |
| \$0.00 | \$36,275.00 | \$0.00 | \$0.00 | \$36,275.00 |
| \$12,600.00 | \$93,969.00 | \$64,500.00 | \$0.00 | \$457,681.00 |
| \$650.00 | \$53,330.00 | \$0.00 | \$0.00 | \$161,718.00 |
| \$10,750.00 | \$20,300.00 | \$0.00 | \$0.00 | \$93,600.00 |
| \$9,950.00 | \$148,690.00 | \$22,000.00 | \$0.00 | \$298,200.00 |
| <u>\$4,000.00</u> | <u>\$47,163.00</u> | <u>\$35,000.00</u> | <u>\$0.00</u> | <u>\$172,774.00</u> |
| \$40,200.00 | \$808,269.00 | \$121,500.00 | \$0.00 | \$1,868,611.00 |
| \$15,663.00 | \$378,736.00 | \$1,910,680.00 | \$371,410.00 | \$3,072,483.00 |
| <u>\$0.00</u> | <u>\$17,897.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$70,395.00</u> |
| \$15,663.00 | \$396,633.00 | \$1,910,680.00 | \$371,410.00 | \$3,142,878.00 |
| \$18,500.00 | \$99,899.00 | \$0.00 | \$0.00 | \$273,849.00 |
| <u>\$12,050.00</u> | <u>\$141,022.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$396,218.00</u> |
| \$30,550.00 | \$240,921.00 | \$0.00 | \$0.00 | \$670,067.00 |
| <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>\$106,798.00</u> | <u>\$15,000.00</u> | <u>\$0.00</u> | <u>\$224,015.00</u> |
| \$6,050.00 | \$106,798.00 | \$15,000.00 | \$0.00 | \$224,015.00 |
| <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$43,990.00</u> | <u>\$43,990.00</u> |
| \$0.00 | \$0.00 | \$0.00 | \$43,990.00 | \$43,990.00 |
| <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 |
| \$92,463.00 | \$1,669,805.00 | \$2,047,180.00 | \$415,400.00 | \$6,067,745.00 |
| Revenues Available | | | | \$5,131,796.00 |
| GENERAL FUND | | | | |
| RESERVE | | \$189,257 | | |
| SANITATION | | | | |
| RESERVE | | \$0 | | |
| WATER & SEWER | | | | |
| RESERVES | | \$749,906 | | |
| Total RESERVE | | | | |
| FUNDS | | \$939,163 | | |
| TOTAL REVENUES | | | \$6,070,959.00 | |
| Total Revenues less Expenses | | | \$3,214.00 | |

SUMMARY OF ALL PROPOSED REVENUES
FY 2022-2023

| <u>10- GENERAL FUND</u> | <u>Account Code</u> | <u>FY 2020-2021 Actual</u> | <u>FY 2021- 2022 Estimated</u> | <u>FY 2022-2023 Proposed</u> |
|---------------------------------------|---------------------|--------------------------------|------------------------------------|----------------------------------|
| Current Property Taxes | 402110 | \$775,613.76 | \$844,331.00 | \$939,118.00 |
| Delinquent Property Taxes | 402120 | \$25,951.11 | \$18,500.00 | \$9,000.00 |
| Penalties and Interest | 402130 | \$16,140.26 | \$9,100.00 | \$8,810.00 |
| Gross Receipts Taxes | 402140 | \$110,717.68 | \$121,925.00 | \$121,925.00 |
| Sales Tax | 402150 | \$466,941.10 | \$540,000.00 | \$600,000.00 |
| Liquor Tax | 402160 | \$1,630.52 | \$3,500.00 | \$3,500.00 |
| Licenses & Permits | 402210 | \$450.00 | \$500.00 | \$0.00 |
| Interest Income | 402410 | \$19,111.82 | \$20,000.00 | \$1,200.00 |
| Leases and Rentals | 402420 | \$0.00 | \$0.00 | \$0.00 |
| Oil and Gas Production | 402830 | \$2,171.40 | \$4,200.00 | \$2,500.00 |
| Operating Transfers | 402845 | \$96,349.92 | \$96,350.00 | \$96,350.00 |
| Miscellaneous Revenue | 402850 | \$107,505.40 | \$70,300.00 | \$0.00 |
| Municipal Court Fines | 403330 | \$0.00 | \$0.00 | \$0.00 |
| Licenses and Permits, Code Enforc | 410210 | \$444.00 | \$0.00 | \$0.00 |
| Miscellaneous Revenues, Street | 413850 | \$2,595.00 | \$10,758.00 | \$10,758.00 |
| Swimming Pool Charges | 415720 | \$10,093.00 | \$10,000.00 | \$10,000.00 |
| Swimming Pool Concessions | 415730 | \$6,710.75 | \$6,200.00 | \$6,500.00 |
| Dog Tags and Animal Fines | 417320 | \$1,730.00 | \$800.00 | \$625.00 |
| Donations/Parks | 417760 | \$0.00 | \$0.00 | \$0.00 |
| Support Service Miscellaneous | | \$250.00 | \$0.00 | \$0.00 |
| | | <u>\$1,644,405.72</u> | <u>\$1,756,464.00</u> | <u>\$1,810,286.00</u> |
| <u>11- WATER & SEWER FUND</u> | | | | |
| Penalties, Sewer | 420745 | \$3,278.08 | \$3,200.00 | \$3,787.00 |
| Sewer Sales | 420750 | \$395,754.64 | \$418,557.00 | \$418,557.00 |
| 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 | \$0.00 | \$63.00 | \$0.00 |
| Leases and Rentals | 421420 | \$19,640.63 | \$20,000.00 | \$20,000.00 |
| Water Sales | 421740 | \$554,692.02 | \$644,659.00 | \$644,659.00 |
| Penalties, Water | 421745 | \$4,825.63 | \$4,740.00 | \$4,740.00 |
| Water Taps and Connect Fees | 421760 | \$6,273.65 | \$3,750.00 | \$5,360.00 |
| Operating Transfers | 421845 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous Revenue | 421850 | \$902,943.62 | \$639,597.00 | \$710,869.00 |
| Other Revenue TRRA | 421851 | \$200.54 | \$0.00 | \$0.00 |
| General Fund Revenue for Meters | | | \$0.00 | \$0.00 |
| Other Revenue American Rescue Act | | | \$514,000.00 | \$334,000.00 |
| | | <u>\$2,137,608.81</u> | <u>\$2,498,566.00</u> | <u>\$2,392,972.00</u> |

12- SANITATION FUND

| | | | | |
|-----------------------------|--------|---------------------|---------------------|---------------------|
| Penalties | 430745 | \$4,778.86 | \$3,200.00 | \$3,000.00 |
| Trash Fees | 430770 | \$520,636.83 | \$511,371.00 | \$597,800.00 |
| Miscellaneous Revenues | 430850 | \$2,651.79 | \$5,054.00 | \$2,000.00 |
| Transfer Station Trash Fees | 432770 | \$8,005.42 | \$1,500.00 | \$0.00 |
| Miscellaneous Revenue | 432850 | \$15,831.20 | \$0.00 | \$5,000.00 |
| | | <u>\$551,904.10</u> | <u>\$521,125.00</u> | <u>\$607,800.00</u> |

13- C.A.R.E FUND

| | | | | |
|-----------------------|--------|---------------|---------------|---------------|
| Operating Transfer In | 436845 | \$0.00 | \$0.00 | \$0.00 |
| Grants/Donations | 436850 | \$0.00 | \$0.00 | \$0.00 |
| | | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

14- GOLF COURSE FUND

| | | | | |
|--------------------------|--------|---------------------|---------------------|---------------------|
| Intergovernmental Income | 440510 | \$45,001.74 | \$48,000.00 | \$48,000.00 |
| Golf Green Fees | 440790 | \$19,873.00 | \$23,831.00 | \$23,550.00 |
| Golf Cart Rentals | 440791 | \$24,591.00 | \$23,172.00 | \$28,500.00 |
| Golf Course Dues | 440795 | \$90,203.75 | \$95,543.00 | \$91,500.00 |
| Contributions | 440796 | \$2.88 | \$0.00 | \$4,800.00 |
| Miscellaneous Revenue | 440850 | \$6,364.23 | \$6,500.00 | \$9,000.00 |
| | | <u>\$186,036.60</u> | <u>\$197,046.00</u> | <u>\$205,350.00</u> |

18- SPECIAL REVENUE FUND/HOTEL OCCUPANCY TAX

| | | | | |
|---------------------|--------|--------------------|--------------------|--------------------|
| Hotel Occupancy Tax | 442170 | \$64,686.90 | \$88,946.00 | \$68,184.00 |
| Donations & Grants | 442760 | \$0.00 | \$0.00 | \$0.00 |
| | | <u>\$64,686.90</u> | <u>\$88,946.00</u> | <u>\$68,184.00</u> |

50- DEBT SERVICE

| | | | | |
|---------------------------|--------|--------------------|--------------------|--------------------|
| Property Tax I&S | 470110 | \$84,809.23 | \$42,371.00 | \$43,990.00 |
| Delinquent Property Taxes | 470120 | \$2,639.61 | \$2,214.00 | \$2,214.00 |
| Penalties and Interest | 470130 | \$2,745.42 | \$1,000.00 | \$1,000.00 |
| | | <u>\$90,194.26</u> | <u>\$45,585.00</u> | <u>\$47,204.00</u> |

| | | | | |
|------------------------|--|-----------------------|-----------------------|-----------------------|
| TOTAL CURRENT REVENUES | | <u>\$4,674,836.39</u> | <u>\$5,107,732.00</u> | <u>\$5,131,796.00</u> |
|------------------------|--|-----------------------|-----------------------|-----------------------|

General Fund
Summary of Revenues And Expenditures

| | <u>Actual 2020-2021</u> | <u>Estimated 2021-2022</u> | <u>Proposed 2022-2023</u> |
|--|---------------------------|----------------------------|---------------------------|
| <u>BEGINNING FUND BALANCE</u> | \$4,712,992.00 | \$4,839,378.62 | \$4,041,791.62 |
| <u>REVENUE</u> | | | |
| Current Property Taxes | \$775,613.76 | \$844,331.00 | \$939,118.00 |
| Delinquent Property Taxes | \$25,951.11 | \$18,500.00 | \$9,000.00 |
| Penalties and Interest | \$16,140.26 | \$9,100.00 | \$8,810.00 |
| Gross Receipts Taxes (Franchise) | \$110,717.68 | \$121,925.00 | \$121,925.00 |
| Sales Tax | \$466,941.10 | \$540,000.00 | \$600,000.00 |
| Liquor Tax | \$1,630.52 | \$3,500.00 | \$3,500.00 |
| Licenses and Permits | \$450.00 | \$500.00 | \$0.00 |
| Interest Income | \$19,111.82 | \$20,000.00 | \$1,200.00 |
| Leases and Rentals | \$0.00 | \$0.00 | \$0.00 |
| Oil and Gas Production | \$2,171.40 | \$4,200.00 | \$2,500.00 |
| Operating Transfers In | \$96,349.92 | \$96,350.00 | \$96,350.00 |
| Miscellaneous Revenues | \$107,505.40 | \$70,300.00 | \$0.00 |
| Municipal Court Fines | \$0.00 | \$0.00 | \$0.00 |
| Licenses and Permits, Code Enforcement | \$444.00 | \$0.00 | \$0.00 |
| Miscellaneous Revenues, Street | \$2,595.00 | \$10,758.00 | \$10,758.00 |
| Swimming Pool Charges | \$10,093.00 | \$10,000.00 | \$10,000.00 |
| Swimming Pool Concessions | \$6,710.75 | \$6,200.00 | \$6,500.00 |
| Dog Tags and Animal Fines | \$1,730.00 | \$800.00 | \$625.00 |
| Donations/Parks | \$0.00 | \$0.00 | \$0.00 |
| Support Services Miscellaneous | \$250.00 | \$0.00 | \$0.00 |
| <u>TOTAL CURRENT REVENUE</u> | <u>\$1,644,405.72</u> | <u>\$1,756,464.00</u> | <u>\$1,810,286.00</u> |
| TOTAL FUNDS AVAILABLE | <u>\$6,357,397.72</u> | <u>\$6,595,842.62</u> | <u>\$5,852,077.62</u> |
| <u>DISBURSEMENTS</u> | | | |
| City Council | \$2,381.90 | \$3,140.00 | \$10,550.00 |
| Administration | \$568,265.05 | \$543,325.00 | \$577,113.00 |
| Legal | \$7,300.00 | \$7,500.00 | \$7,700.00 |
| Tax Office | \$41,987.16 | \$47,100.00 | \$47,000.00 |
| Elections | \$1,811.30 | \$1,500.00 | \$6,000.00 |
| Community Services | \$23,897.61 | \$443,036.00 | \$36,275.00 |
| Street | \$299,885.75 | \$478,398.00 | \$457,681.00 |
| Public Works | \$122,390.36 | \$148,148.00 | \$161,718.00 |
| Swimming Pool | \$53,585.97 | \$70,626.00 | \$93,600.00 |
| Support Services | \$218,753.47 | \$256,662.00 | \$298,200.00 |
| Maintenance | \$117,278.43 | \$126,640.00 | \$172,774.00 |
| Transfer Out - Sanitation Fund | \$0.00 | \$0.00 | \$62,267.00 |
| Transfer Out - Care Fund | \$1,361.00 | \$0.00 | \$50,000.00 |
| Transfer Out - Golf Fund | \$59,121.10 | \$58,665.00 | \$40,000.00 |
| Fund Reserves | \$0.00 | \$369,311.00 | \$58,325.00 |
| TOTAL EXPENDITURES | <u>\$1,518,019.10</u> | <u>\$2,554,051.00</u> | <u>\$2,079,203.00</u> |
| ENDING FUND BALANCE | <u>\$4,839,378.62</u> | <u>\$4,041,791.62</u> | <u>\$3,772,874.62</u> |

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

| | <u>Actual 2020-2021</u> | <u>Estimated 2021-2022</u> | <u>Proposed 2022-2023</u> |
|----------------------------------|-------------------------|----------------------------|---------------------------|
| <u>BEGINNING FUND BALANCE</u> | \$612,709.00 | \$496,614.01 | \$920,197.01 |
| <u>REVENUE</u> | | | |
| Penalties, Sewer | \$3,278.08 | \$3,200.00 | \$3,787.00 |
| Sewer Sales | \$395,754.64 | \$418,557.00 | \$418,557.00 |
| Sewer Taps | \$0.00 | \$0.00 | \$1,000.00 |
| Hemphill County | \$250,000.00 | \$250,000.00 | \$250,000.00 |
| Licenses & Permits | \$0.00 | \$0.00 | \$0.00 |
| Leases & Rentals | \$19,640.63 | \$20,000.00 | \$20,000.00 |
| Water Sales | \$554,692.02 | \$644,659.00 | \$644,659.00 |
| Penalties, Water | \$4,825.63 | \$4,740.00 | \$4,740.00 |
| Water Taps and Connect Fees | \$6,273.65 | \$3,750.00 | \$5,360.00 |
| Operating Transfers - In | \$0.00 | \$0.00 | \$0.00 |
| Misc. Revenue - Other | \$902,943.62 | \$639,597.00 | \$710,869.00 |
| Other Revenue - TRRA | \$200.54 | \$0.00 | \$0.00 |
| Other Revenue America Rescue Act | \$0.00 | \$514,000.00 | \$334,000.00 |
| <u>TOTAL CURRENT REVENUE</u> | <u>\$2,137,608.81</u> | <u>\$2,498,503.00</u> | <u>\$2,392,972.00</u> |
| TOTAL FUNDS AVAILABLE | \$2,750,317.81 | \$2,995,117.01 | \$3,313,169.01 |
| <u>DISBURSEMENTS</u> | | | |
| Water & Sewer | \$2,191,139.36 | \$2,011,597.00 | \$3,072,483.00 |
| Utility Billing | \$62,564.44 | \$63,323.00 | \$70,395.00 |
| TOTAL EXPENDITURES | \$2,253,703.80 | \$2,074,920.00 | \$3,142,878.00 |
| ENDING FUND BALANCE | \$496,614.01 | \$920,197.01 | \$170,291.01 |

Sanitation Fund
Summary of Revenues And Expenditures

| | <u>Actual 2020-2021</u> | <u>Estimated 2021-2022</u> | <u>Proposed 2022-2023</u> |
|-------------------------------|-------------------------|----------------------------|---------------------------|
| <u>BEGINNING FUND BALANCE</u> | \$146,707.00 | \$228,147.19 | \$48,299.18 |
| <u>REVENUE</u> | | | |
| Penalties | \$4,778.86 | \$3,200.00 | \$3,000.00 |
| Trash Fees | \$520,636.83 | \$511,371.00 | \$597,800.00 |
| Miscellaneous Revenues | \$2,651.79 | \$5,054.00 | \$2,000.00 |
| Transfer Station Fees | \$8,005.42 | \$1,500.00 | \$0.00 |
| Miscellaneous Revenues | <u>\$15,831.20</u> | <u>\$0.00</u> | <u>\$5,000.00</u> |
| TOTAL CURRENT REVENUE | <u>\$551,904.10</u> | <u>\$521,125.00</u> | <u>\$607,800.00</u> |
| TOTAL FUNDS AVAILABLE | <u>\$698,611.10</u> | <u>\$749,272.19</u> | <u>\$656,099.18</u> |
| <u>DISBURSEMENTS</u> | | | |
| Trash | \$197,549.77 | \$412,359.00 | \$273,849.00 |
| Transfer Station | <u>\$272,914.14</u> | <u>\$288,614.00</u> | <u>\$396,218.00</u> |
| TOTAL EXPENDITURES | <u>\$470,463.91</u> | <u>\$700,973.00</u> | <u>\$670,067.00</u> |
| ENDING FUND BALANCE | \$228,147.19 | \$48,299.19 | -\$13,967.82 |

Cultural Arts and Recreational Enhancement Fund
Summary of Revenues And Expenditures

| | <u>Actual 2020-2021</u> | <u>Estimated 2021-2022</u> | <u>Proposed 2022-2023</u> |
|-------------------------------|-------------------------|----------------------------|---------------------------|
| <u>BEGINNING FUND BALANCE</u> | \$1,361.00 | \$50,000.00 | \$50,000.00 |
| <u>REVENUE</u> | | | |
| Operating Transfers In | <u>\$50,000.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| TOTAL CURRENT REVENUE | <u>\$50,000.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| TOTAL FUNDS AVAILABLE | <u>\$51,361.00</u> | <u>\$50,000.00</u> | <u>\$50,000.00</u> |
| <u>DISBURSEMENTS</u> | | | |
| C.A.R.E. | <u>\$1,361.00</u> | <u>\$0.00</u> | <u>\$50,000.00</u> |
| TOTAL EXPENDITURES | <u>\$1,361.00</u> | <u>\$0.00</u> | <u>\$50,000.00</u> |
| ENDING FUND BALANCE | \$50,000.00 | \$50,000.00 | \$0.00 |

Golf Course Fund
Summary of Revenues And Expenditures

| | <u>Actual 2020-2021</u> | <u>Estimated 2021-2022</u> | <u>Proposed 2022-2023</u> |
|-------------------------------|-------------------------|----------------------------|---------------------------|
| <u>BEGINNING FUND BALANCE</u> | \$126,076.00 | \$114,946.90 | \$83,342.90 |
| <u>REVENUE</u> | | | |
| Intergovernmental Revenue | \$45,001.74 | \$48,000.00 | \$48,000.00 |
| Golf Green Fees | \$19,873.00 | \$23,831.00 | \$23,550.00 |
| Cart Rentals | \$24,591.00 | \$23,172.00 | \$28,500.00 |
| Golf Course Dues | \$90,203.75 | \$95,543.00 | \$91,500.00 |
| Contributions | \$2.88 | \$0.00 | \$4,800.00 |
| Miscellaneous Revenue | <u>\$6,364.23</u> | <u>\$6,500.00</u> | <u>\$9,000.00</u> |
| TOTAL CURRENT REVENUE | <u>\$186,036.60</u> | <u>\$197,046.00</u> | <u>\$205,350.00</u> |
| TOTAL FUNDS AVAILABLE | <u>\$312,112.60</u> | <u>\$311,992.90</u> | <u>\$288,692.90</u> |
| <u>DISBURSEMENTS</u> | | | |
| Golf Course | <u>\$197,165.70</u> | <u>\$228,650.00</u> | <u>\$224,015.00</u> |
| TOTAL EXPENDITURES | <u>\$197,165.70</u> | <u>\$228,650.00</u> | <u>\$224,015.00</u> |
| ENDING FUND BALANCE | \$114,946.90 | \$83,342.90 | \$64,677.90 |

ANALYSIS OF TAX RATE

FY 2022-2023

| | |
|---|----------------------------|
| 2022 Total Taxable Value | \$126,587,150.00 |
| City Tax Rate (per \$100.00 Assessed Valuation) | <u>\$0.777060</u> |
| TOTAL ROLL | \$983,666.00 |
| Estimated Collection 99.13% | \$975,108.00 |
| Less 2.0% for October-December Discounts | <u>\$19,502.00</u> |
| TAX ROLL | <u><u>\$955,606.00</u></u> |

DISTRIBUTION OF AD VALOREM TAXES

| | TAX RATE PER \$100 VALUATION | |
|-------|---------------------------------|----------------------------|
| O&M | \$ 0.742011 | \$939,290.00 |
| I&S | <u>\$ 0.035056</u> | <u>\$44,376.00</u> |
| TOTAL | <u><u>\$0.777067</u></u> | <u><u>\$983,666.00</u></u> |

Net of Collections and Discounts for Operations and Maintenance

$\$939,290 \times 99.13\% = \$939,118$ minus 2% (discount) = \$912,495

Net of Collections and Discounts for Interest & Sinking Fund

$\$44,376 \times 99.13\% = \$43,989$ minus 2% (discount) = \$43,110

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

FISCAL YEAR
ENDING

| SEPTEMBER: | PRINCIPAL | INTEREST | TOTAL |
|------------|---------------------|-------------------|---------------------|
| 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: | \$2,300,000.00 | \$373,400.00 | \$2,673,400.00 |

DISTRIBUTION OF EXPENSES OF ORIGINAL 2008 & 2010 ISSUANCES

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

| | PRINCIPAL | INTEREST | TOTAL |
|----------------------|---------------------|--------------------|---------------------|
| 2022/23 DISTRIBUTION | \$330,000.00 | \$85,400.00 | \$415,400.00 |
| GENERAL FUND: | \$34,947.00 | \$9,043.00 | \$43,990.00 |
| W/WW: | <u>\$295,053.00</u> | <u>\$76,356.14</u> | <u>\$371,409.14</u> |

DEPARTMENTS/ACCOUNTS APPROPRIATIONS

GENERAL FUND

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| ANNUAL BUDGET | | | | |
|--|-------------------------|------------------------------------|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND GENERAL | FUNCTION LEGISLATIVE | DEPARTMENT/ACCOUNT CITY COUNCIL | | ACCOUNT NUMBER 10-01 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$0.00 | \$0.00 | \$0.00 |
| SUPPLIES AND MATERIALS | | \$1,027.12 | \$285.00 | \$500.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$0.00 | \$0.00 | \$0.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$0.00 | \$0.00 | \$0.00 |
| CONTRACTUAL SERVICES | | \$1,354.78 | \$2,855.00 | \$10,050.00 |
| CAPITAL OUTLAY | | \$0.00 | \$0.00 | \$0.00 |
| DEBT SERVICE | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | | \$2,381.90 | \$3,140.00 | \$10,550.00 |
| PERSONNEL ALLOCATION | | | | |
| POSITION CLASSIFICATION | EMPLOYEES | SALARY RANGE | | |
| | PRESENT | PROPOSED | BASE | MAXIMUM |
| No Personnel in this Department | | | | |

CITY COUNCIL
#10-01

| | | <u>ACTUAL</u> <u>2020-2021</u> | <u>ESTIMATED</u> <u>2021-2022</u> | <u>PROPOSED</u> <u>2022-2023</u> |
|-------------------------------|---------------------------|-----------------------------------|--------------------------------------|-------------------------------------|
| <u>SUPPLIES AND MATERIALS</u> | | | | |
| 201 | Office Supplies | <u>\$1,027.12</u> | <u>\$285.00</u> | <u>\$500.00</u> |
| SUBTOTAL | | <u><u>\$1,027.12</u></u> | <u><u>\$285.00</u></u> | <u><u>\$500.00</u></u> |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| 503 | Liability Insurance | \$0.00 | \$171.00 | \$250.00 |
| 506 | Business & Travel | \$370.00 | \$2,015.00 | \$8,500.00 |
| 521 | Membership & Subscription | \$966.27 | \$790.00 | \$1,500.00 |
| 523 | Workers Compensation | <u>\$18.51</u> | <u>\$50.00</u> | <u>\$50.00</u> |
| SUBTOTAL | | <u><u>\$1,354.78</u></u> | <u><u>\$2,855.00</u></u> | <u><u>\$10,050.00</u></u> |
| TOTAL ALL OBJECT CODES | | <u><u>\$2,381.90</u></u> | <u><u>\$3,140.00</u></u> | <u><u>\$10,550.00</u></u> |

| ANNUAL BUDGET | | | | |
|--|--------------------------|--------------------------------------|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND GENERAL | FUNCTION GENERAL GOV. | DEPARTMENT/ACCOUNT ADMINISTRATION | | ACCOUNT NUMBER 10-02 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$197,772.18 | \$212,500.00 | \$218,671.00 |
| SUPPLIES AND MATERIALS | | \$6,920.64 | \$8,466.00 | \$13,950.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$1,993.98 | \$1,500.00 | \$2,450.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$497.94 | \$1,950.00 | \$2,250.00 |
| CONTRACTUAL SERVICES | | \$361,080.31 | \$318,909.00 | \$339,792.00 |
| TOTAL ALL OBJECT CODES | | \$568,265.05 | \$543,325.00 | \$577,113.00 |
| | | | | |
| 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 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
|---------------------------------------|----------------------------------|---------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | |
| 101 | Administration | \$161,900.18 | \$174,000.00 | \$177,241.00 |
| 102 | Clerical | \$32,032.00 | \$34,500.00 | \$37,130.00 |
| 108 | Special Projects | \$1,800.00 | \$1,500.00 | \$1,800.00 |
| 109 | Incentive Pay | \$2,040.00 | \$2,500.00 | \$2,500.00 |
| SUBTOTAL | | \$197,772.18 | \$212,500.00 | \$218,671.00 |
| <u>SUPPLIES AND MATERIALS</u> | | | | |
| 201 | Office Supplies | \$5,672.66 | \$7,456.00 | \$12,000.00 |
| 203 | Furniture/Fixtures | \$0.00 | \$0.00 | \$750.00 |
| 207 | Minor Tools & Apparatus | \$618.68 | \$200.00 | \$400.00 |
| 208 | Janitorial Supplies | \$439.02 | \$410.00 | \$400.00 |
| 210 | Botanical | \$190.28 | \$400.00 | \$400.00 |
| SUBTOTAL | | \$6,920.64 | \$8,466.00 | \$13,950.00 |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> | | | | |
| 301 | Buildings & Grounds | \$1,993.98 | \$1,500.00 | \$2,450.00 |
| SUBTOTAL | | \$1,993.98 | \$1,500.00 | \$2,450.00 |
| <u>MAINTENANCE OF EQUIPMENT</u> | | | | |
| 401 | Office Equipment | \$0.00 | \$350.00 | \$350.00 |
| 403 | Heating & Cooling | \$118.50 | \$1,200.00 | \$1,500.00 |
| 411 | Radio | \$379.44 | \$400.00 | \$400.00 |
| SUBTOTAL | | \$497.94 | \$1,950.00 | \$2,250.00 |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| 501 | Communication | \$6,916.15 | \$7,304.00 | \$7,700.00 |
| 503 | Liability Insurance | \$7,647.78 | \$9,570.00 | \$10,000.00 |
| 505 | Advertising | \$2,413.16 | \$1,342.00 | \$2,000.00 |
| 506 | Business & Travel | \$4,781.26 | \$10,700.00 | \$12,500.00 |
| 508 | Car Allowance | \$6,000.00 | \$6,300.00 | \$6,300.00 |
| 510 | Contractual & Fee Basis Services | \$190,253.93 | \$85,000.00 | \$85,000.00 |
| 511 | Utility Services | \$6,147.24 | \$8,118.00 | \$9,000.00 |
| 521 | Membership & Subscription | \$3,125.25 | \$3,000.00 | \$3,000.00 |
| 523 | Workers Compensation | \$393.21 | \$800.00 | \$800.00 |
| 524 | Unemployment Compensation | \$755.99 | \$50.00 | \$780.00 |
| 525 | Employee Retirement | \$36,965.24 | \$37,225.00 | \$41,010.00 |
| 526 | Employee Insurance | \$40,411.32 | \$40,500.00 | \$48,702.00 |
| 527 | Payroll Taxes | \$15,269.78 | \$16,000.00 | \$20,000.00 |
| 530 | Miscellaneous | \$0.00 | \$3,000.00 | \$3,000.00 |
| 532 | Operating Transfer Out | \$40,000.00 | \$90,000.00 | \$90,000.00 |
| SUBTOTAL | | \$361,080.31 | \$318,909.00 | \$339,792.00 |
| TOTAL ALL OBJECT CODES | | \$568,265.05 | \$543,325.00 | \$577,113.00 |

| ANNUAL BUDGET | | | | |
|---------------------------------|-------------------------|-----------------------------|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND GENERAL | FUNCTION GENERAL GOV | DEPARTMENT/ACCOUNT LEGAL | | ACCOUNT NUMBER 10-03 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| SUPPLIES AND MATERIALS | | \$0.00 | \$0.00 | \$0.00 |
| CONTRACTUAL SERVICES | | \$7,300.00 | \$7,500.00 | \$7,700.00 |
| TOTAL ALL OBJECT CODES | | \$7,300.00 | \$7,500.00 | \$7,700.00 |
| | | | | |
| PERSONNEL ALLOCATION | | | | |
| POSITION CLASSIFICATION | EMPLOYEES | | SALARY RANGE | |
| | PRESENT | PROPOSED | BASE | MAXIMUM |
| No Personnel In this Department | | | | |

LEGAL
#10-03

| | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2021-2022 |
|--------------------------------------|---------------------|------------------------|-----------------------|
| <u>SUPPLIES AND MATERIALS</u> | | | |
| 201 Office Supplies | \$0.00 | \$0.00 | \$0.00 |
| SUBTOTAL | \$0.00 | \$0.00 | \$0.00 |
| <u>CONTRACTUAL SERVICES</u> | | | |
| 506 Business & Travel | \$100.00 | \$0.00 | \$500.00 |
| 510 Contractual & Fee Basis Services | \$7,200.00 | \$7,500.00 | \$7,200.00 |
| SUBTOTAL | \$7,300.00 | \$7,500.00 | \$7,700.00 |
| TOTAL ALL OBJECT CODES | \$7,300.00 | \$7,500.00 | \$7,700.00 |

| ANNUAL BUDGET | | | | |
|--|--------------------------|---------------------------|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND GENERAL | FUNCTION GENERAL GOV. | DEPARTMENT/ACCOUNT TAX | | ACCOUNT NUMBER 10-04 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$0.00 | \$0.00 | \$0.00 |
| SUPPLIES AND MATERIALS | | \$0.00 | \$0.00 | \$0.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$0.00 | \$0.00 | \$0.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$0.00 | \$0.00 | \$0.00 |
| CONTRACTUAL SERVICES | | \$41,987.16 | \$47,100.00 | \$47,000.00 |
| TOTAL ALL OBJECT CODES | | \$41,987.16 | \$47,100.00 | \$47,000.00 |
| | | | | |
| PERSONNEL ALLOCATION | | | | |
| POSITION CLASSIFICATION | EMPLOYEES | | SALARY RANGE | |
| | PRESENT | PROPOSED | BASE | MAXIMUM |
| No Personnel in this Department | | | | |

TAX OFFICE
#10-04

| | <u>ACTUAL 2020-2021</u> | <u>ESTIMATED 2021-2022</u> | <u>PROPOSED 2022-2023</u> |
|--------------------------------------|-----------------------------|--------------------------------|-------------------------------|
| <u>CONTRACTUAL SERVICES</u> | | | |
| 510 Contractual & Fee Basis Services | <u>\$41,987.16</u> | <u>\$47,100.00</u> | <u>\$47,000.00</u> |
| SUBTOTAL | <u>\$41,987.16</u> | <u>\$47,100.00</u> | <u>\$47,000.00</u> |
| TOTAL ALL OBJECT CODES | <u>\$41,987.16</u> | <u>\$47,100.00</u> | <u>\$47,000.00</u> |

| ANNUAL BUDGET | | | | |
|--|-----------------------|---------------------------------|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND GENERAL | FUNCTION ELECTIONS | DEPARTMENT/ACCOUNT ELECTIONS | | ACCOUNT NUMBER 10-07 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$0.00 | \$0.00 | \$0.00 |
| SUPPLIES AND MATERIALS | | \$0.00 | \$0.00 | \$2,000.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$0.00 | \$0.00 | \$0.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$0.00 | \$0.00 | \$0.00 |
| CONTRACTUAL SERVICES | | \$1,811.30 | \$1,500.00 | \$4,000.00 |
| CAPITAL OUTLAY | | \$0.00 | \$0.00 | \$0.00 |
| DEBT SERVICE | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | | \$1,811.30 | \$1,500.00 | \$6,000.00 |
| | | | | |
| PERSONNEL ALLOCATION | | | | |
| POSITION CLASSIFICATION | EMPLOYEES | | SALARY RANGE | |
| | PRESENT | PROPOSED | BASE | MAXIMUM |
| No Personnel in this Department | | | | |

ELECTIONS
#10-07

| | <u>ACTUAL 2020-2021</u> | <u>ESTIMATED 2021-2022</u> | <u>PROPOSED 2022-2023</u> |
|--------------------------------------|-----------------------------|--------------------------------|-------------------------------|
| <u>SUPPLIES AND MATERIALS</u> | | | |
| 201 Office Supplies | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$2,000.00</u> |
| SUBTOTAL | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$2,000.00</u> |
| <u>CONTRACTUAL SERVICES</u> | | | |
| 505 Advertising | \$311.30 | \$0.00 | \$1,000.00 |
| 510 Contractual & Fee Basis Services | <u>\$1,500.00</u> | <u>\$1,500.00</u> | <u>\$3,000.00</u> |
| SUBTOTAL | <u>\$1,811.30</u> | <u>\$1,500.00</u> | <u>\$4,000.00</u> |
| TOTAL ALL OBJECT CODES | <u>\$1,811.30</u> | <u>\$1,500.00</u> | <u>\$6,000.00</u> |

| ANNUAL BUDGET | | | | |
|--|----------------------------|---|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND GENERAL | FUNCTION PUBLIC SERVICE | DEPARTMENT/ACCOUNT COMMUNITY SERVICE | | ACCOUNT NUMBER 10-08 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$0.00 | \$0.00 | \$0.00 |
| SUPPLIES AND MATERIALS | | \$0.00 | \$0.00 | \$0.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$0.00 | \$0.00 | \$0.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$0.00 | \$0.00 | \$0.00 |
| CONTRACTUAL SERVICES | | \$23,897.61 | \$100,036.00 | \$36,275.00 |
| CAPITAL OUTLAY | | \$0.00 | \$343,000.00 | \$0.00 |
| DEBT SERVICE | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | | \$23,897.61 | \$443,036.00 | \$36,275.00 |
| PERSONNEL ALLOCATION | | | | |
| | | EMPLOYEES | SALARY RANGE | |
| POSITION CLASSIFICATION | | PRESENT | PROPOSED | BASE MAXIMUM |
| No Personnel in this Department | | | | |

COMMUNITY SERVICE
#10-08

| | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
|---------------------------------------|---------------------|------------------------|-----------------------|
| <u>SUPPLIES AND MATERIALS</u> | | | |
| 208 Janitorial Supplies | \$0.00 | \$0.00 | \$0.00 |
| 215 Other Supplies | \$0.00 | \$0.00 | \$0.00 |
| SUBTOTAL | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> | | | |
| 301 Buildings & Grounds | \$0.00 | \$0.00 | \$0.00 |
| SUBTOTAL | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| <u>MAINTENANCE OF EQUIPMENT</u> | | | |
| 403 Heating & Cooling | \$0.00 | \$0.00 | \$0.00 |
| SUBTOTAL | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| <u>CONTRACTUAL SERVICES</u> | | | |
| 503 Liability Insurance | \$5,030.20 | \$4,000.00 | \$4,000.00 |
| 510 Contractual & Fee Basis Services | \$0.00 | \$65,761.00 | \$2,000.00 |
| 511 Utility Services | \$18,576.06 | \$30,000.00 | \$30,000.00 |
| 513 Library | \$0.00 | \$0.00 | \$0.00 |
| 523 Workers' Compensation | \$273.35 | \$275.00 | \$275.00 |
| SUBTOTAL | <u>\$23,879.61</u> | <u>\$100,036.00</u> | <u>\$36,275.00</u> |
| <u>CAPITAL OUTLAY</u> | | | |
| 620 Other Improvements | \$0.00 | \$343,000.00 | \$0.00 |
| SUBTOTAL | <u>\$0.00</u> | <u>\$343,000.00</u> | <u>\$0.00</u> |
| TOTAL ALL OBJECT CODES | <u>\$23,879.61</u> | <u>\$443,036.00</u> | <u>\$36,275.00</u> |

| ANNUAL BUDGET | | | | |
|--|--------------------------|------------------------------|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND GENERAL | FUNCTION PUBLIC WORKS | DEPARTMENT/ACCOUNT STREET | | ACCOUNT NUMBER 10-13 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$91,659.27 | \$96,760.00 | \$106,162.00 |
| SUPPLIES AND MATERIALS | | \$11,159.79 | \$16,017.00 | \$18,450.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$106,857.49 | \$227,251.00 | \$162,000.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$11,379.91 | \$4,739.00 | \$12,600.00 |
| CONTRACTUAL SERVICES | | \$78,829.29 | \$74,131.00 | \$93,969.00 |
| CAPITAL OUTLAY | | \$0.00 | \$59,500.00 | \$64,500.00 |
| DEBT SERVICE | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | | \$299,885.75 | \$478,398.00 | \$457,681.00 |
| PERSONNEL ALLOCATION | | | | |
| POSITION CLASSIFICATION | EMPLOYEES | SALARY RANGE | | |
| | PRESENT | PROPOSED | BASE | MAXIMUM |
| Superintendent of Streets & Park | 1 | 1 | | |
| Service Worker | 1 | 1 | | |

STREET
#10-13

| | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022 - 2023 |
|---------------------------------------|---------------------|------------------------|-----------------------------|
| <u>PERSONNEL SERVICES</u> | | | |
| 103 Operations & Maintenance | \$88,113.23 | \$93,000.00 | \$98,462.00 |
| 105 Overtime | \$286.04 | \$500.00 | \$4,000.00 |
| 108 Special Projects | \$1,200.00 | \$1,200.00 | \$1,200.00 |
| 109 Incentive Pay | \$2,060.00 | \$2,060.00 | \$2,500.00 |
| SUBTOTAL | \$91,659.27 | \$96,760.00 | \$106,162.00 |
| <u>SUPPLIES AND MATERIALS</u> | | | |
| 201 Office Supplies | \$741.19 | \$1,180.00 | \$250.00 |
| 204 Uniforms & Clothing | \$711.79 | \$750.00 | \$900.00 |
| 205 Tires & Tubes | \$0.00 | \$6,275.00 | \$8,000.00 semi truck tires |
| 206 Motor Vehicle Supplies | \$3,403.97 | \$3,600.00 | \$2,500.00 |
| 207 Minor Tools & Apparatus | \$4,840.04 | \$4,012.00 | \$5,000.00 |
| 208 Janitorial Supplies | \$266.26 | \$60.00 | \$300.00 |
| 209 Chemical & Mechanical Supplies | \$1,196.54 | \$140.00 | \$1,500.00 |
| 215 Other Supplies | \$0.00 | \$0.00 | \$0.00 |
| SUBTOTAL | \$11,159.79 | \$16,017.00 | \$18,450.00 |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> | | | |
| 301 Buildings & Grounds | \$1,081.17 | \$135.00 | \$2,000.00 |
| 314 Streets & Alleys | \$105,776.32 | \$227,116.00 | \$160,000.00 |
| SUBTOTAL | \$106,857.49 | \$227,251.00 | \$162,000.00 |
| <u>MAINTENANCE OF EQUIPMENT</u> | | | |
| 402 Machinery | \$6,987.71 | \$1,053.00 | \$5,000.00 |
| 403 Heating & Cooling | \$159.22 | \$1,100.00 | \$500.00 |
| 404 Automotive Equipment | \$1,980.25 | \$1,065.00 | \$2,500.00 |
| 405 Shop Equipment | \$11.99 | \$0.00 | \$200.00 |
| 406 Minor Tools & Equipment | \$0.00 | \$0.00 | \$500.00 |
| 410 Signal & Sign System | \$1,461.54 | \$721.00 | \$2,500.00 |
| 411 Radio | \$799.20 | \$800.00 | \$1,400.00 |
| SUBTOTAL | \$11,379.91 | \$4,739.00 | \$12,600.00 |
| <u>CONTRACTUAL SERVICES</u> | | | |
| 501 Communication | \$2,541.96 | \$2,000.00 | \$2,000.00 |
| 502 Rental of Equipment | \$0.00 | \$3,000.00 | \$500.00 |
| 503 Liability Insurance | \$3,320.76 | \$3,720.00 | \$3,720.00 |
| 505 Advertising | \$432.60 | \$350.00 | \$750.00 |
| 506 Business & Travel | \$624.30 | \$188.00 | \$2,000.00 |
| 510 Contractual & Fee Basis Service | \$8,673.70 | \$907.00 | \$10,500.00 |
| 511 Utility Services | \$3,948.72 | \$3,800.00 | \$4,500.00 |
| 521 Memberships & Subscriptions | \$748.08 | \$825.00 | \$800.00 |
| 523 Workers Compensation | \$4,545.18 | \$4,427.00 | \$6,600.00 |
| 524 Unemployment Compensation | \$503.99 | \$25.00 | \$520.00 |
| 525 Employee Retirement | \$16,611.88 | \$16,450.00 | \$18,500.00 |
| 526 Employee Insurance | \$30,132.24 | \$31,559.00 | \$35,579.00 |
| 527 Payroll Taxes | \$6,745.88 | \$6,880.00 | \$8,000.00 |
| SUBTOTAL | \$78,829.29 | \$74,131.00 | \$93,969.00 |
| <u>CAPITAL OUTLAY</u> | | | |
| 602 Land | \$0.00 | \$0.00 | \$0.00 |
| 611 Machinery & Equipment | \$0.00 | \$49,500.00 | \$49,500.00 dump trailer |
| 612 Other Equipment | \$0.00 | \$10,000.00 | \$15,000.00 spreader |
| 613 Motor Vehicles | \$0.00 | \$0.00 | \$0.00 |
| 614 Shop Equipment | \$0.00 | \$0.00 | \$0.00 |
| 616 Street Improvements | \$0.00 | \$0.00 | \$0.00 |
| 620 Other Improvements | \$0.00 | \$0.00 | \$0.00 |
| SUBTOTAL | \$0.00 | \$59,500.00 | \$64,500.00 |
| TOTAL ALL OBJECT CODES | \$299,885.75 | \$478,398.00 | \$457,681.00 |

| ANNUAL BUDGET | | | | |
|--|----------------------------|------------------------------------|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND GENERAL | FUNCTION PUBLIC SERVICE | DEPARTMENT/ACCOUNT PUBLIC WORKS | | ACCOUNT NUMBER 10-14 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$76,231.74 | \$98,550.00 | \$99,788.00 |
| SUPPLIES AND MATERIALS | | \$5,840.38 | \$6,771.00 | \$7,950.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$0.00 | \$0.00 | \$0.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$1,025.65 | \$190.00 | \$650.00 |
| CONTRACTUAL SERVICES | | \$39,292.59 | \$42,637.00 | \$53,330.00 |
| CAPITAL OUTLAY | | \$0.00 | \$0.00 | \$0.00 |
| DEBT SERVICE | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | | \$122,390.36 | \$148,148.00 | \$161,718.00 |
| | | | | |
| PERSONNEL ALLOCATION | | | | |
| POSITION CLASSIFICATION | EMPLOYEES | | SALARY RANGE | |
| | PRESENT | PROPOSED | BASE | MAXIMUM |
| Director of Public Works | 1 | 1 | | |
| Part - time Summer Employees | 3 | 3 | | |

PUBLIC WORKS
#10-14

| | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
|---------------------------------|----------------------------------|---------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | |
| 101 | Administration | \$74,671.74 | \$81,950.00 | \$83,188.00 |
| 106 | Part-time | \$0.00 | \$15,000.00 | \$15,000.00 |
| 108 | Special Projects | \$600.00 | \$600.00 | \$600.00 |
| 109 | Incentive Pay | \$960.00 | \$1,000.00 | \$1,000.00 |
| SUBTOTAL | | <u>\$76,231.74</u> | <u>\$98,550.00</u> | <u>\$99,788.00</u> |
| <u>SUPPLIES AND MATERIALS</u> | | | | |
| 201 | Office Supplies | \$114.97 | \$276.00 | \$250.00 |
| 204 | Uniforms | \$4,336.11 | \$3,700.00 | \$4,500.00 |
| 205 | Tires & Tubes | \$49.95 | \$570.00 | \$1,200.00 |
| 206 | Motor Vehicle Supplies | \$1,199.76 | \$1,405.00 | \$1,000.00 |
| 207 | Minor Tools & Apparatus | \$139.59 | \$820.00 | \$1,000.00 |
| SUBTOTAL | | <u>\$5,840.38</u> | <u>\$6,771.00</u> | <u>\$7,950.00</u> |
| <u>MAINTENANCE OF EQUIPMENT</u> | | | | |
| 404 | Automotive Equipment | \$886.21 | \$50.00 | \$500.00 |
| 411 | Radio | \$139.44 | \$140.00 | \$150.00 |
| SUBTOTAL | | <u>\$1,025.65</u> | <u>\$190.00</u> | <u>\$650.00</u> |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| 501 | Communication | \$360.00 | \$400.00 | \$400.00 |
| 503 | Liability Insurance | \$254.80 | \$350.00 | \$350.00 |
| 505 | Advertising | \$0.00 | \$35.00 | \$200.00 |
| 506 | Business & Travel | \$108.48 | \$100.00 | \$1,000.00 |
| 510 | Contractual & Fee Basis Services | \$0.00 | \$0.00 | \$1,000.00 |
| 521 | Membership & Subscription | \$434.04 | \$700.00 | \$700.00 |
| 523 | Workers Compensation | \$199.07 | \$500.00 | \$500.00 |
| 524 | Unemployment Compensation | \$252.00 | \$25.00 | \$260.00 |
| 525 | Employee Retirement | \$13,839.94 | \$14,000.00 | \$15,623.00 |
| 526 | Employee Insurance | \$18,082.68 | \$19,984.00 | \$20,997.00 |
| 527 | Payroll Taxes | \$5,761.58 | \$6,543.00 | \$12,300.00 |
| SUBTOTAL | | <u>\$39,292.59</u> | <u>\$42,637.00</u> | <u>\$53,330.00</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>\$122,390.36</u> | <u>\$148,148.00</u> | <u>\$161,718.00</u> |

| ANNUAL BUDGET | | | | |
|--|----------------------------|-------------------------------------|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND GENERAL | FUNCTION PUBLIC SERVICE | DEPARTMENT/ACCOUNT SWIMMING POOL | | ACCOUNT NUMBER 10-15 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2021-2022 |
| PERSONNEL SERVICES | | \$25,854.20 | \$31,500.00 | \$31,500.00 |
| SUPPLIES AND MATERIALS | | \$11,165.69 | \$20,275.00 | \$29,450.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$107.18 | \$500.00 | \$1,600.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$3,318.87 | \$1,130.00 | \$10,750.00 |
| CONTRACTUAL SERVICES | | \$13,140.03 | \$17,221.00 | \$20,300.00 |
| CAPITAL OUTLAY | | \$0.00 | \$0.00 | \$0.00 |
| DEBT SERVICE | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | | \$53,585.97 | \$70,626.00 | \$93,600.00 |
| PERSONNEL ALLOCATION | | | | |
| POSITION CLASSIFICATION | EMPLOYEES | | SALARY RANGE | |
| | PRESENT | PROPOSED | BASE | MAXIMUM |
| Temporary Manager | 1 | 1 | | |
| Temporary Asistant Manager | 1 | 1 | | |
| Lifeguards | 13 | 13 | | |

SUMMARY

| FUND GENERAL | FUNCTION PUBLIC SERVICE | DEPARTMENT/ACCOUNT SWIMMING POOL | ACCOUNT NUMBER 10-15 | |
|--|----------------------------|-------------------------------------|-------------------------|-----------------------|
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2021-2022 |
| PERSONNEL SERVICES | | \$25,854.20 | \$31,500.00 | \$31,500.00 |
| SUPPLIES AND MATERIALS | | \$11,165.69 | \$20,275.00 | \$29,450.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$107.18 | \$500.00 | \$1,600.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$3,318.87 | \$1,130.00 | \$10,750.00 |
| CONTRACTUAL SERVICES | | \$13,140.03 | \$17,221.00 | \$20,300.00 |
| CAPITAL OUTLAY | | \$0.00 | \$0.00 | \$0.00 |
| DEBT SERVICE | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | | \$53,585.97 | \$70,626.00 | \$93,600.00 |
| | | | | |

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 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
|---------------------------------------|----------------------------------|---------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | |
| 107 | Temporary Employees | \$25,854.20 | \$31,500.00 | \$31,500.00 |
| | SUBTOTAL | <u>\$25,854.20</u> | <u>\$31,500.00</u> | <u>\$31,500.00</u> |
| <u>SUPPLIES AND MATERIALS</u> | | | | |
| 200 | Concessions | \$2,278.47 | \$2,800.00 | \$2,800.00 |
| 201 | Office Supplies | \$419.85 | \$175.00 | \$350.00 |
| 203 | Furniture/Fixtures | \$0.00 | \$400.00 | \$3,000.00 |
| 204 | Swimwear for Lifeguards | \$674.75 | \$750.00 | \$750.00 |
| 207 | Minor Tools & Apparatus | \$951.30 | \$1,400.00 | \$1,000.00 |
| 208 | Janitorial Supplies | \$238.99 | \$550.00 | \$550.00 |
| 209 | Chemical & Mechanical Supplies | \$6,602.33 | \$17,000.00 | \$20,000.00 |
| 210 | Botanical & Agricultural | \$0.00 | \$0.00 | \$500.00 |
| 215 | Other Supplies | \$0.00 | \$0.00 | \$500.00 |
| | SUBTOTAL | <u>\$11,165.69</u> | <u>\$20,275.00</u> | <u>\$29,450.00</u> |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> | | | | |
| 301 | Buildings & Grounds | \$107.18 | \$500.00 | \$1,600.00 |
| | SUBTOTAL | <u>\$107.18</u> | <u>\$500.00</u> | <u>\$1,600.00</u> |
| <u>MAINTENANCE OF EQUIPMENT</u> | | | | |
| 402 | Machinery | \$3,295.87 | \$630.00 | \$3,000.00 |
| 403 | Heating & Cooling | \$0.00 | \$0.00 | \$0.00 |
| 411 | PA System | \$0.00 | \$0.00 | \$250.00 |
| 425 | Swimming Pool Equipment | \$23.00 | \$500.00 | \$7,500.00 |
| | SUBTOTAL | <u>\$3,318.87</u> | <u>\$1,130.00</u> | <u>\$10,750.00</u> |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| 501 | Communication | \$740.29 | \$500.00 | \$500.00 |
| 502 | Rental of Equipment | \$0.00 | \$0.00 | \$0.00 |
| 503 | Liability Insurance | \$1,188.01 | \$1,571.00 | \$2,000.00 |
| 505 | Advertising | \$385.14 | \$300.00 | \$500.00 |
| 510 | Contractual & Fee Basis Services | \$987.63 | \$0.00 | \$200.00 |
| 511 | Utility Services | \$5,508.46 | \$10,750.00 | \$13,000.00 |
| 523 | Workers Compensation | \$2,101.38 | \$2,100.00 | \$2,100.00 |
| 524 | Unemployment Compensation | \$251.29 | \$500.00 | \$500.00 |
| 527 | Payroll Taxes | \$1,977.83 | \$1,500.00 | \$1,500.00 |
| | SUBTOTAL | <u>\$13,140.03</u> | <u>\$17,221.00</u> | <u>\$20,300.00</u> |
| | TOTAL ALL OBJECT CODES | <u>\$53,585.97</u> | <u>\$70,626.00</u> | <u>\$93,600.00</u> |

| ANNUAL BUDGET | | | | |
|--|------------------------------|--|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND GENERAL | FUNCTION SUPPORT SERVICES | DEPARTMENT/ACCOUNT SUPPORT SERVICES | | ACCOUNT NUMBER 10-17 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$78,152.27 | \$80,400.00 | \$84,010.00 |
| SUPPLIES AND MATERIALS | | \$13,220.06 | \$28,776.00 | \$29,450.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$1,233.64 | \$2,620.00 | \$4,100.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$5,571.79 | \$13,675.00 | \$9,950.00 |
| CONTRACTUAL SERVICES | | \$120,575.71 | \$131,191.00 | \$148,690.00 |
| CAPITAL OUTLAY | | \$0.00 | \$0.00 | \$22,000.00 |
| DEBT SERVICE | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | | \$218,753.47 | \$256,662.00 | \$298,200.00 |
| 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</u> <u>2020-2021</u> | <u>ESTIMATED</u> <u>2021-2022</u> | <u>PROPOSED</u> <u>2022-2023</u> | |
|--|----------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|-----------------|
| <u>PERSONNEL SERVICES</u> | | | | | |
| 103 | Operations & Maintenance | \$71,386.44 | \$74,700.00 | \$79,310.00 | |
| 105 | Overtime | \$5,185.83 | \$4,000.00 | \$3,000.00 | |
| 108 | Special Projects | \$1,200.00 | \$1,200.00 | \$1,200.00 | |
| 109 | Incentive Pay | \$380.00 | \$500.00 | \$500.00 | |
| | SUBTOTAL | \$78,152.27 | \$80,400.00 | \$84,010.00 | |
| <u>SUPPLIES AND MATERIALS</u> | | | | | |
| 201 | Office Supplies | \$268.57 | \$1,300.00 | \$500.00 | |
| 204 | Uniforms | \$735.63 | \$687.00 | \$1,000.00 | |
| 205 | Tires & Tubes | \$133.68 | \$500.00 | \$2,000.00 | |
| 206 | Motor Vehicle Supplies | \$4,754.96 | \$7,042.00 | \$4,000.00 | |
| 207 | Minor Tools & Apparatus | \$3,387.26 | \$8,000.00 | \$8,000.00 | |
| 208 | Janitorial Supplies | \$212.08 | \$315.00 | \$700.00 | |
| 209 | Chemical & Mechanical Supplies | \$3,239.48 | \$3,014.00 | \$3,000.00 | |
| 210 | Botanical & Agricultural | \$473.64 | \$7,668.00 | \$10,000.00 | eng. wood fiber |
| 215 | Other Supplies | \$14.76 | \$250.00 | \$250.00 | |
| | SUBTOTAL | \$13,220.06 | \$28,776.00 | \$29,450.00 | |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> | | | | | |
| 301 | Buildings & Grounds | \$219.69 | \$370.00 | \$2,000.00 | |
| 307 | Water Distribution System | \$1,013.95 | \$2,250.00 | \$2,100.00 | |
| | SUBTOTAL | \$1,233.64 | \$2,620.00 | \$4,100.00 | |
| <u>MAINTENANCE OF EQUIPMENT</u> | | | | | |
| 402 | Machinery | \$345.19 | \$350.00 | \$2,000.00 | |
| 403 | Heating & Cooling Equipment | \$0.00 | \$0.00 | \$0.00 | |
| 404 | Automotive Equipment | \$1,244.32 | \$385.00 | \$3,000.00 | |
| 405 | Shop Equipment | \$3.48 | \$0.00 | \$500.00 | |
| 406 | Minor Tools & Equipment | \$0.00 | \$0.00 | \$250.00 | |
| 407 | Mowing Equipment | \$2,944.07 | \$3,370.00 | \$3,000.00 | |
| 411 | Radio | \$763.32 | \$658.00 | \$700.00 | |
| 422 | Playground Equipment | \$271.41 | \$8,912.00 | \$500.00 | |
| | SUBTOTAL | \$5,571.79 | \$13,675.00 | \$9,950.00 | |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 501 | Communication | \$1,280.14 | \$1,213.00 | \$2,000.00 | |
| 502 | Equipment Rental | \$0.00 | \$0.00 | \$0.00 | |
| 503 | Liability Insurance | \$1,717.50 | \$2,323.00 | \$3,900.00 | |
| 505 | Advertising | \$210.12 | \$277.00 | \$500.00 | |
| 506 | Business & Travel | \$1,720.40 | \$3,060.00 | \$3,000.00 | |
| 509 | Custody Support Services | \$1,877.46 | \$2,543.00 | \$2,000.00 | |
| 510 | Contractual & Fee Basis Services | \$27.00 | \$184.00 | \$500.00 | |
| 511 | Utility Services | \$75,978.63 | \$78,179.00 | \$85,000.00 | |
| 521 | Membership & Subscription | \$0.00 | \$30.00 | \$1,000.00 | |
| 523 | Workers Compensation | \$1,338.99 | \$1,343.00 | \$2,817.00 | |
| 524 | Unemployment Compensation | \$503.99 | \$25.00 | \$560.00 | |
| 525 | Employee Retirement | \$14,116.99 | \$13,950.00 | \$14,895.00 | |
| 526 | Employee Insurance | \$16,065.84 | \$22,303.00 | \$21,243.00 | |
| 527 | Payroll Taxes | \$5,738.65 | \$5,761.00 | \$11,275.00 | |
| | SUBTOTAL | \$120,575.71 | \$131,191.00 | \$148,690.00 | |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 601 | Buildings | \$0.00 | \$0.00 | \$3,000.00 | Gilmer Park |
| 610 | Office Equipment | \$0.00 | \$0.00 | \$0.00 | |
| 611 | Machinery & Equipment | \$0.00 | \$0.00 | \$19,000.00 | |
| 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 | |
| | SUBTOTAL | \$0.00 | \$0.00 | \$22,000.00 | |
| | TOTAL ALL OBJECT CODES | \$218,753.47 | \$256,662.00 | \$298,200.00 | |

| ANNUAL BUDGET | | | | |
|--|------------------------------|-----------------------------------|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND GENERAL | FUNCTION SUPPORT SERVICES | DEPARTMENT/ACCOUNT MAINTENANCE | | ACCOUNT NUMBER 10-19 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$60,522.18 | \$62,922.00 | \$66,011.00 |
| SUPPLIES AND MATERIALS | | \$11,312.80 | \$14,281.00 | \$20,000.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$7.75 | \$10.00 | \$600.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$2,292.43 | \$1,300.00 | \$4,000.00 |
| CONTRACTUAL SERVICES | | \$43,143.27 | \$48,127.00 | \$47,163.00 |
| CAPITAL OUTLAY | | \$0.00 | \$0.00 | \$35,000.00 |
| TOTAL ALL OBJECT CODES | | \$117,278.43 | \$126,640.00 | \$172,774.00 |
| PERSONNEL ALLOCATION | | | | |
| POSITION CLASSIFICATION | EMPLOYEES | | SALARY RANGE | |
| | PRESENT | PROPOSED | BASE | MAXIMUM |
| Maintenance Supervisor | 1 | 1 | | |

MAINTENANCE
#10-19

| | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 | |
|---------------------------------------|---------------------|------------------------|-----------------------|---------------|
| <u>PERSONNEL SERVICES</u> | | | | |
| 103 Operations & Maintenance | \$59,442.18 | \$61,822.00 | \$64,911.00 | |
| 108 Special Projects | \$600.00 | \$600.00 | \$600.00 | |
| 109 Incentive Pay | \$480.00 | \$500.00 | \$500.00 | |
| SUBTOTAL | \$60,522.18 | \$62,922.00 | \$66,011.00 | |
| <u>SUPPLIES AND MATERIALS</u> | | | | |
| 201 Office Supplies | \$105.88 | \$200.00 | 500.00 | |
| 204 Uniforms | \$355.20 | \$373.00 | 500.00 | |
| 205 Tires & Tubes | \$210.62 | \$911.00 | 800.00 | |
| 206 Motor Vehicle Supplies | \$6,084.87 | \$6,000.00 | 8,000.00 | |
| 207 Minor Tools & Apparatus | \$4,037.96 | \$5,000.00 | 6,000.00 | |
| 208 Janitorial Supplies | \$72.30 | \$733.00 | 500.00 | |
| 209 Chemical & Mechanical Supplies | \$445.97 | \$1,064.00 | 3,700.00 | |
| SUBTOTAL | \$11,312.80 | \$14,281.00 | 20,000.00 | |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> | | | | |
| 301 Buildings & Grounds | \$7.75 | \$10.00 | 600.00 | |
| SUBTOTAL | \$7.75 | \$10.00 | 600.00 | |
| <u>MAINTENANCE OF EQUIPMENT</u> | | | | |
| 402 Machinery | \$946.53 | \$0.00 | 500.00 | |
| 403 Heating & Cooling Equipment | \$0.00 | \$0.00 | 500.00 | |
| 404 Automotive Equipment | \$678.64 | \$1,300.00 | 1,500.00 | |
| 405 Shop Equipment | \$667.26 | \$0.00 | 500.00 | |
| 406 Minor Tools & Equipment | \$0.00 | \$0.00 | 500.00 | |
| 411 Radio | \$0.00 | \$0.00 | 500.00 | New hand held |
| SUBTOTAL | \$2,292.43 | \$1,300.00 | 4,000.00 | |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| 501 Communication | \$2,503.99 | \$2,422.00 | \$2,550.00 | |
| 503 Liability Insurance | \$2,557.99 | \$2,847.00 | \$3,000.00 | |
| 511 Utility Services | \$2,224.17 | \$7,802.00 | \$3,000.00 | |
| 521 Memberships & Subscriptions | \$374.04 | \$125.00 | \$400.00 | |
| 523 Workers Compensation | \$1,574.40 | \$1,843.00 | \$1,720.00 | |
| 524 Unemployment Compensation | \$252.00 | \$250.00 | \$260.00 | |
| 525 Employee Retirement | \$11,014.18 | \$10,736.00 | \$12,191.00 | |
| 526 Employee Insurance | \$18,082.68 | \$17,502.00 | \$14,582.00 | |
| 527 Payroll Taxes | \$4,559.82 | \$4,600.00 | \$9,460.00 | |
| SUBTOTAL | \$43,143.27 | \$48,127.00 | 47,163.00 | |
| <u>CAPITAL OUTLAY</u> | | | | |
| 601 Buildings | \$0.00 | \$0.00 | 3,500.00 | camera system |
| 610 Office Equipment | \$0.00 | \$0.00 | 0.00 | |
| 611 Machinery & Equipment | \$0.00 | \$0.00 | 28,000.00 | used forklift |
| 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 | 3,500.00 | tire balancer |
| 620 Other Improvements | \$0.00 | \$0.00 | 0.00 | |
| SUBTOTAL | \$0.00 | \$0.00 | 35,000.00 | |
| TOTAL ALL OBJECT CODES | \$117,278.43 | \$126,640.00 | 172,774.00 | |

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WATER/SEWER FUNDS

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| ANNUAL BUDGET | | | | |
|--|--------------------------|-------------------------------------|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND WATER & SEWER | FUNCTION PUBLIC WORKS | DEPARTMENT/ACCOUNT WATER & SEWER | | ACCOUNT NUMBER 11-21 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$212,146.08 | \$220,206.00 | \$232,694.00 |
| SUPPLIES AND MATERIALS | | \$55,845.60 | \$56,506.00 | \$53,500.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$63,231.67 | \$66,112.00 | \$109,800.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$13,471.34 | \$12,345.00 | \$15,663.00 |
| CONTRACTUAL SERVICES | | \$328,690.98 | \$338,366.00 | \$378,736.00 |
| CAPITAL OUTLAY | | \$1,180,468.18 | \$952,738.00 | \$1,910,680.00 |
| DEBT SERVICE | | \$337,285.51 | \$365,324.00 | \$371,410.00 |
| TOTAL ALL OBJECT CODES | | \$2,191,139.36 | \$2,011,597.00 | \$3,072,483.00 |
| 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 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
|---|-----------------------|------------------------|------------------------|
| PERSONNEL SERVICES | | | |
| 103 Operations & Maintenance | \$184,775.51 | \$199,206.00 | \$ 211,794.00 |
| 105 Overtime | \$21,018.84 | \$15,000.00 | \$ 15,000.00 |
| 108 Special Projects | \$2,400.00 | \$2,500.00 | \$ 2,400.00 |
| 109 Incentive Pay | \$3,951.73 | \$3,500.00 | \$ 3,500.00 |
| SUBTOTAL | \$212,146.08 | \$220,206.00 | \$ 232,694.00 |
| SUPPLIES AND MATERIALS | | | |
| 201 Office Supplies | \$966.87 | \$2,313.00 | \$ 2,000.00 |
| 204 Uniforms & Clothing | \$2,058.75 | \$1,350.00 | \$ 2,800.00 |
| 205 Tires & Tubes | \$2,262.24 | \$2,172.00 | \$ 3,000.00 |
| 206 Motor Vehicle Supplies | \$11,163.90 | \$11,270.00 | \$ 10,000.00 |
| 207 Minor Tools & Apparatus | \$9,615.06 | \$9,223.00 | \$ 10,000.00 |
| 208 Janitorial Supplies | \$55.78 | \$500.00 | \$ 500.00 |
| 209 Chemical & Mechanical Supplies | \$29,723.00 | \$29,678.00 | \$ 25,000.00 |
| 215 Other Supplies | \$0.00 | \$0.00 | \$ 200.00 |
| SUBTOTAL | \$55,845.60 | \$56,506.00 | \$ 53,500.00 |
| MAINTENANCE OF BUILDINGS, ETC. | | | |
| 301 Buildings & Grounds | \$503.18 | \$1,213.00 | \$ 2,500.00 |
| 303 Water Chlorination | \$0.00 | \$0.00 | \$ - |
| 304 Sanitary Sewers | \$6,286.38 | \$8,060.00 | \$ 35,000.00 |
| 305 Sewage Treatment Plant | \$5,768.38 | \$10,000.00 | \$ 10,000.00 |
| 307 Water Distribution System | \$30,282.99 | \$29,475.00 | \$ 45,000.00 |
| 308 Meters & Settings | \$20,390.74 | \$10,364.00 | \$ 10,300.00 |
| 313 Water Tower & Tanks | \$0.00 | \$7,000.00 | \$ 7,000.00 |
| SUBTOTAL | \$63,231.67 | \$66,112.00 | \$ 109,800.00 |
| MAINTENANCE OF EQUIPMENT | | | |
| 401 Office Equipment | \$400.87 | \$0.00 | \$ 200.00 |
| 402 Machinery | \$5,698.85 | \$7,500.00 | \$ 7,500.00 |
| 403 Heating & Cooling | \$0.00 | \$0.00 | \$ 1,963.00 |
| 404 Automotive Equipment | \$6,568.07 | \$4,045.00 | \$ 4,000.00 |
| 405 Shop Equipment | \$0.00 | \$0.00 | \$ 0.00 |
| 411 Radio | \$803.55 | \$800.00 | \$ 2,000.00 |
| SUBTOTAL | \$13,471.34 | \$12,345.00 | \$ 15,663.00 |
| CONTRACTUAL SERVICES | | | |
| 501 Communication | \$5,632.73 | \$5,023.00 | \$ 5,800.00 |
| 502 Rental Fees | \$0.00 | \$0.00 | \$ 1,000.00 |
| 503 Liability Insurance | \$21,268.62 | \$24,200.00 | \$ 25,000.00 |
| 505 Advertising | \$361.80 | \$0.00 | \$ 1,500.00 |
| 506 Business & Travel | \$2,903.18 | \$4,052.00 | \$ 6,000.00 |
| 510 Contractual & Fee Basis Services | \$30,930.71 | \$22,072.00 | \$ 30,000.00 |
| 511 Utility Services | \$55,837.60 | \$66,783.00 | \$ 70,000.00 |
| 517 Other Expenses TRRA | \$162.91 | \$0.00 | \$ 500.00 |
| 520 Utility User Fee | \$19,289.10 | \$19,149.00 | \$ 24,000.00 |
| 521 Membership & Subscription | \$1,793.12 | \$2,160.00 | \$ 5,000.00 |
| 522 Administrative Expense | \$69,000.00 | \$69,000.00 | \$ 69,000.00 |
| 523 Workers Compensation | \$6,190.84 | \$7,220.00 | \$ 9,010.00 |
| 524 Unemployment Compensation | \$1,008.00 | \$1,040.00 | \$ 1,040.00 |
| 525 Employee Retirement | \$38,419.71 | \$38,308.00 | \$ 39,775.00 |
| 526 Employee Insurance | \$60,034.80 | \$63,076.00 | \$ 71,111.00 |
| 527 Payroll Taxes | \$15,857.86 | \$16,283.00 | \$ 20,000.00 |
| SUBTOTAL | \$328,690.98 | \$338,366.00 | \$ 378,736.00 |
| CAPITAL OUTLAY | | | |
| 601 Buildings | \$0.00 | \$0.00 | \$ 0.00 |
| 602 Land | \$0.00 | \$0.00 | \$ 0.00 |
| 610 Office Equipment | \$0.00 | \$0.00 | \$ 2,000.00 |
| 611 Machinery & Equipment | \$0.00 | \$77,664.00 | \$ 15,000.00 |
| 612 Other Equipment | \$0.00 | \$0.00 | \$ 6,000.00 |
| 613 Motor Vehicles | \$0.00 | \$51,819.00 | \$ 95,000.00 |
| 614 Shop Equipment | \$0.00 | \$0.00 | \$ 0.00 |
| 617 Water System Improvement | \$1,180,468.18 | \$791,483.00 | \$ 879,680.00 |
| 618 Sewer System Improvement | \$0.00 | \$31,772.00 | \$ 913,000.00 |
| SUBTOTAL | \$1,180,468.18 | \$952,738.00 | \$ 1,910,680.00 |
| DEBT SERVICE | | | |
| 701 Principal- Certificates of Obligation | \$244,495.65 | \$277,523.00 | \$ 295,053.00 |
| 711 Interest- Certificates of Obligation | \$92,789.86 | \$87,801.00 | \$ 76,357.00 |
| SUBTOTAL | \$337,285.51 | \$365,324.00 | \$ 371,410.00 |
| TOTAL ALL OBJECT CODES | \$2,191,139.36 | \$2,011,597.00 | \$ 3,072,483.00 |

| ANNUAL BUDGET | | | | |
|----------------------------|------------------------------|---------------------------------------|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND WATER & SEWER | FUNCTION SUPPORT SERVICES | DEPARTMENT/ACCOUNT UTILITY BILLING | | ACCOUNT NUMBER 11-22 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$36,989.12 | \$39,200.00 | \$42,498.00 |
| SUPPLIES AND MATERIALS | | \$12,189.86 | \$10,000.00 | \$10,000.00 |
| CONTRACTUAL SERVICES | | \$13,385.46 | \$14,123.00 | \$17,897.00 |
| CAPITAL OUTLAY | | \$0.00 | \$0.00 | \$0.00 |
| DEBT SERVICE | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | | \$62,564.44 | \$63,323.00 | \$70,395.00 |
| PERSONNEL ALLOCATION | | | | |
| POSITION CLASSIFICATION | EMPLOYEES | | SALARY RANGE | |
| | PRESENT | PROPOSED | BASE | MAXIMUM |
| Utility Clerk | 1 | 1 | | |

UTILITY BILLING
#11-22

| | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
|-------------------------------|------------------------------------|---------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | |
| 102 | Clerical | \$36,269.12 | \$38,500.00 | \$41,498.00 |
| 108 | Special Projects | \$600.00 | \$600.00 | \$600.00 |
| 109 | Incentive Pay | \$120.00 | \$100.00 | \$400.00 |
| SUBTOTAL | | <u>\$36,989.12</u> | <u>\$39,200.00</u> | <u>\$42,498.00</u> |
| <u>SUPPLIES AND MATERIALS</u> | | | | |
| 201 | Office Supplies | \$12,189.86 | \$10,000.00 | \$10,000.00 |
| SUBTOTAL | | <u>\$12,189.86</u> | <u>\$10,000.00</u> | <u>\$10,000.00</u> |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| 503. | Liability Insurance | \$336.24 | \$70.00 | \$500.00 |
| 506 | Business & Travel | \$952.56 | \$1,400.00 | \$2,000.00 |
| 508 | Car Allowance | \$0.00 | \$300.00 | \$300.00 |
| 510 | Contractual and Fee Basis Services | \$2,069.92 | \$2,150.00 | \$2,500.00 |
| 521 | Membership & Subscription | \$50.00 | \$60.00 | \$300.00 |
| 523 | Workers Compensation | \$199.08 | \$200.00 | \$200.00 |
| 524 | Unemployment Compensation | \$251.99 | \$260.00 | \$260.00 |
| 525 | Employee Retirement | \$6,654.01 | \$6,700.00 | \$7,794.00 |
| 526 | Employee Insurance | \$42.12 | \$43.00 | \$43.00 |
| 527 | Payroll Taxes | \$2,829.54 | \$2,940.00 | \$4,000.00 |
| SUBTOTAL | | <u>\$13,385.46</u> | <u>\$14,123.00</u> | <u>\$17,897.00</u> |
| TOTAL ALL OBJECT CODES | | <u>\$62,564.44</u> | <u>\$63,323.00</u> | <u>\$70,395.00</u> |

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SANITATION FUND

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| ANNUAL BUDGET | | | | |
|--|--------------------------|--|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND SANITATION | FUNCTION PUBLIC WORKS | DEPARTMENT/ACCOUNT TRASH COLLECTION | | ACCOUNT NUMBER 12-30 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$85,387.71 | \$89,140.00 | \$92,750.00 |
| SUPPLIES AND MATERIALS | | \$12,529.96 | \$33,715.00 | \$61,700.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$0.00 | \$0.00 | \$1,000.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$15,499.05 | \$6,851.00 | \$18,500.00 |
| CONTRACTUAL SERVICES | | \$84,133.05 | \$82,653.00 | \$99,899.00 |
| CAPITAL OUTLAY | | \$0.00 | \$200,000.00 | \$0.00 |
| DEBT SERVICE | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | | \$197,549.77 | \$412,359.00 | \$273,849.00 |
| PERSONNEL ALLOCATION | | | | |
| POSITION CLASSIFICATION | EMPLOYEES | | SALARY RANGE | |
| | PRESENT | PROPOSED | BASE | MAXIMUM |
| Trash Truck Driver | 2 | 2 | | |

TRASH COLLECTION
#12-30

| | ACTUAL 2020 - 2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
|---------------------------------------|-----------------------|------------------------|-------------------------------|
| <u>PERSONNEL SERVICES</u> | | | |
| 103 Operations & Maintenance | \$83,745.32 | \$87,500.00 | \$88,700.00 |
| 105 Overtime | \$322.39 | \$0.00 | \$2,600.00 |
| 108 Special Projects | \$1,200.00 | \$1,440.00 | \$1,200.00 |
| 109 Incentive Pay | \$120.00 | \$200.00 | \$250.00 |
| SUBTOTAL | \$85,387.71 | \$89,140.00 | \$92,750.00 |
| <u>SUPPLIES AND MATERIALS</u> | | | |
| 201 Office Supplies | \$0.00 | \$0.00 | \$100 |
| 204 Uniforms | \$1,014.75 | \$965.00 | \$2,000.00 |
| 205 Tires & Tubes | \$3,387.00 | \$5,000.00 | \$7,000.00 |
| 206 Motor Vehicle Supplies | \$7,964.01 | \$11,750.00 | \$15,000.00 price increase |
| 207 Minor Tools & Apparatus | \$164.20 | \$16,000.00 | \$36,000.00 replace dumpsters |
| 208 Janitorial Supplies | \$0.00 | \$0.00 | \$100.00 |
| 209 Chemical & Mechanical | \$0.00 | \$0.00 | \$0.00 |
| 215 Other Supplies | \$0.00 | \$0.00 | \$1,500.00 |
| SUBTOTAL | \$12,529.96 | \$33,715.00 | \$61,700.00 |
| <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>MAINTENANCE OF EQUIPMENT</u> | | | |
| 402 Machinery | \$8.77 | \$100.00 | \$1,000.00 |
| 404 Automotive Equipment | \$15,211.40 | \$6,473.00 | \$17,000.00 |
| 411 Radio | \$278.88 | \$278.00 | \$500.00 |
| SUBTOTAL | \$15,499.05 | \$6,851.00 | \$18,500.00 |
| <u>CONTRACTUAL SERVICES</u> | | | |
| 501 Communication | \$0.00 | \$0.00 | \$0.00 |
| 503 Liability Insurance | \$4,632.18 | \$5,124.00 | \$5,500.00 |
| 505 Advertising | \$73.44 | \$400.00 | \$400.00 |
| 506 Business & Travel | \$0.00 | \$0.00 | \$250.00 |
| 510 Contractual & Fee Basis Services | \$60.00 | \$200.00 | \$5,000.00 |
| 511 Utility Services | \$845.25 | \$1,084.00 | \$1,500.00 |
| 520 Utility User Fee | \$10,412.03 | \$9,255.00 | \$10,400.00 |
| 521 Membership & Subscription | \$0.00 | \$210.00 | \$1,100.00 |
| 522 Administrative Expense | \$12,849.96 | \$11,565.00 | \$12,850.00 |
| 523 Workers Compensation | \$4,491.63 | \$4,187.00 | \$4,600.00 |
| 524 Unemployment Compensation | \$537.00 | \$400.00 | \$520.00 |
| 525 Employee Retirement | \$15,358.53 | \$14,335.00 | \$16,658.00 |
| 526 Employee Insurance | \$28,580.11 | \$29,882.00 | \$34,121.00 |
| 527 Payroll Taxes | \$6,292.92 | \$6,011.00 | \$7,000.00 |
| SUBTOTAL | \$84,133.05 | \$82,653.00 | \$99,899.00 |
| <u>CAPITAL OUTLAY</u> | | | |
| 613 Motor Vehicles | \$0.00 | \$0.00 | \$0.00 |
| 615 Refuse Collection Equipment | \$0.00 | \$200,000.00 | \$0.00 |
| SUBTOTAL | \$0.00 | \$200,000.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | \$197,549.77 | \$412,359.00 | \$273,849.00 |

| ANNUAL BUDGET | | | | |
|--|--------------------------|--|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND SANITATION | FUNCTION PUBLIC WORKS | DEPARTMENT/ACCOUNT TRANSFER STATION | | ACCOUNT NUMBER 12-32 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$138,097.39 | \$140,500.00 | \$153,146.00 |
| SUPPLIES AND MATERIALS | | \$19,798.31 | \$22,248.00 | \$80,000.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$5.25 | \$200.00 | \$10,000.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$13,947.90 | \$11,984.00 | \$12,050.00 |
| CONTRACTUAL SERVICES | | \$101,065.29 | \$113,682.00 | \$141,022.00 |
| CAPITAL OUTLAY | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | | \$272,914.14 | \$288,614.00 | \$396,218.00 |
| PERSONNEL ALLOCATION | | | | |
| POSITION CLASSIFICATION | EMPLOYEES | | SALARY RANGE | |
| | PRESENT | PROPOSED | BASE | MAXIMUM |
| Sanitation Superintendent | 1 | 1 | | |
| Service Worker | 2 | 2 | | |

TRANSFER STATION
#12-32

| | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
|---------------------------------------|---------------------|------------------------|--|
| <u>PERSONNEL SERVICES</u> | | | |
| 103 Operations & Maintenance | \$135,073.44 | \$139,300.00 | \$148,446.00 |
| 105 Overtime | \$143.95 | \$200.00 | \$1,900.00 |
| 106 Part Time | \$0.00 | \$0.00 | \$0.00 |
| 108 Special Projects | \$1,800.00 | \$0.00 | \$1,800.00 |
| 109 Incentive Pay | \$1,080.00 | \$1,000.00 | \$1,000.00 |
| SUBTOTAL | <u>\$138,097.39</u> | <u>\$140,500.00</u> | <u>\$153,146.00</u> |
| <u>SUPPLIES AND MATERIALS</u> | | | |
| 201 Office Supplies | \$445.63 | \$150.00 | \$3,500.00 replace computer |
| 203 Furniture/Fixtures | \$0.00 | \$0.00 | \$0.00 |
| 204 Uniforms & Clothing | \$672.40 | \$771.00 | \$1,200.00 |
| 205 Tires & Tubes | \$5,979.90 | \$4,374.00 | \$14,000.00 polyfill Increase new bucket CAT loader |
| 206 Motor Vehicle Supplies | \$11,919.41 | \$16,071.00 | \$55,000.00 |
| 207 Minor Tools & Apparatus | \$487.39 | \$490.00 | \$5,000.00 |
| 208 Janitorial Supplies | \$293.58 | \$362.00 | \$800.00 |
| 209 Chemical & Mechanical Supplies | \$0.00 | \$30.00 | \$500.00 |
| 215 Other Supplies | \$0.00 | \$0.00 | \$0.00 |
| SUBTOTAL | <u>\$19,798.31</u> | <u>\$22,248.00</u> | <u>\$80,000.00</u> |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> | | | |
| 301 Buildings & Grounds | \$5.25 | \$200.00 | \$10,000.00 |
| SUBTOTAL | <u>\$5.25</u> | <u>\$200.00</u> | <u>\$10,000.00</u> |
| <u>MAINTENANCE OF EQUIPMENT</u> | | | |
| 402 Machinery | \$10,836.85 | \$10,035.00 | \$8,000.00 |
| 403 Heating and Cooling Equipment | \$0.00 | \$0.00 | \$500.00 |
| 404 Automotive Equipment | \$2,801.33 | \$1,640.00 | \$2,500.00 |
| 405 Shop Equipment | \$0.00 | \$0.00 | \$0.00 |
| 411 Radio | \$309.72 | \$309.00 | \$1,050.00 |
| SUBTOTAL | <u>\$13,947.90</u> | <u>\$11,984.00</u> | <u>\$12,050.00</u> |
| <u>CONTRACTUAL SERVICES</u> | | | |
| 501 Communication | \$2,547.66 | \$2,308.00 | \$3,000.00 |
| 502 Rental of Equipment | \$0.00 | \$0.00 | \$0.00 |
| 503 Liability Insurance | \$980.00 | \$1,298.00 | \$2,000.00 |
| 505 Advertising | \$0.00 | \$0.00 | \$400.00 |
| 506 Business & Travel | \$0.00 | \$0.00 | \$4,000.00 |
| 510 Contractual & Fee Basis Services | \$1,139.04 | \$12,000.00 | \$12,500.00 |
| 511 Utility Services | \$9,338.44 | \$8,943.00 | \$9,400.00 |
| 521 Membership & Subscription | \$1,176.54 | \$1,175.00 | \$1,300.00 |
| 522 Administrative Expense | \$14,499.96 | \$13,050.00 | \$14,500.00 |
| 523 Workers Compensation | \$4,491.04 | \$6,281.00 | \$6,500.00 |
| 524 Unemployment Compensation | \$756.01 | \$780.00 | \$300.00 |
| 525 Employee Retirement | \$25,070.42 | \$24,328.00 | \$27,878.00 |
| 526 Employee Insurance | \$30,837.24 | \$33,328.00 | \$47,244.00 |
| 527 Payroll Taxes | \$10,228.94 | \$10,191.00 | \$12,000.00 |
| SUBTOTAL | <u>\$101,065.29</u> | <u>\$113,682.00</u> | <u>\$141,022.00</u> |
| <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 | \$0.00 | \$0.00 | \$0.00 |
| SUBTOTAL | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| TOTAL ALL OBJECT CODES | <u>\$272,914.14</u> | <u>\$288,614.00</u> | <u>\$396,218.00</u> |

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C.A.R.E

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| ANNUAL BUDGET | | | | |
|---------------------------------|-----------|--------------------------------|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND C.A.R.E. | FUNCTION | DEPARTMENT/ACCOUNT C.A.R.E. | | ACCOUNT NUMBER 13-36 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| CONTRACTUAL SERVICES | | \$1,361.00 | \$0.00 | \$50,000.00 |
| TOTAL ALL OBJECT CODES | | \$1,361.00 | \$0.00 | \$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

| | <u>ACTUAL</u> <u>2020--2021</u> | <u>ESTIMATED</u> <u>2020--2021</u> | <u>PROPOSED</u> <u>2022--2023</u> |
|--------------------------------------|------------------------------------|---------------------------------------|--------------------------------------|
| <u>CONTRACTUAL SERVICES</u> | | | |
| 506 Business & Travel | \$0.00 | \$0.00 | \$0.00 |
| 510 Contractual & Fee Basis Services | <u>\$1,361.00</u> | <u>\$0.00</u> | <u>\$50,000.00</u> |
| SUBTOTAL | <u>\$1,361.00</u> | <u>\$0.00</u> | <u>\$50,000.00</u> |
| TOTAL ALL OBJECT CODES | <u>\$1,361.00</u> | <u>\$0.00</u> | <u>\$50,000.00</u> |

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GOLF COURSE FUND

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| ANNUAL BUDGET | | | | |
|--|----------------------------|-----------------------------------|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND GOLF COURSE | FUNCTION PUBLIC SERVICE | DEPARTMENT/ACCOUNT GOLF COURSE | | ACCOUNT NUMBER 14-40 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$47,551.64 | \$54,700.00 | \$57,217.00 |
| SUPPLIES AND MATERIALS | | \$21,028.57 | \$25,127.00 | \$27,950.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$10,911.90 | \$8,784.00 | \$11,000.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$5,974.15 | \$5,564.00 | \$6,050.00 |
| CONTRACTUAL SERVICES | | \$92,207.57 | \$98,530.00 | \$106,798.00 |
| CAPITAL OUTLAY | | \$19,491.87 | \$35,945.00 | \$15,000.00 |
| DEBT SERVICE | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | | \$197,165.70 | \$228,650.00 | \$224,015.00 |
| PERSONNEL ALLOCATION | | | | |
| POSITION CLASSIFICATION | EMPLOYEES | | SALARY RANGE | |
| | PRESENT | PROPOSED | BASE | MAXIMUM |
| Superintendent | 1 | 1 | | |

GOLF COURSE
#14-40

| | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
|---------------------------------------|---------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | |
| 103 Operations & Maintenance | \$43,696.64 | \$47,100.00 | \$49,617.00 |
| 106 Part - Time | \$3,255.00 | \$7,000.00 | \$7,000.00 |
| 108 Special Projects | \$600.00 | \$600.00 | \$600.00 |
| SUBTOTAL | \$47,551.64 | \$54,700.00 | \$57,217.00 |
| <u>SUPPLIES AND MATERIALS</u> | | | |
| 201 Office Supplies | \$1,502.42 | \$1,009.00 | \$1,500.00 |
| 205 Tires & Tubes | \$10.09 | \$500.00 | \$400.00 |
| 206 Motor Vehicle Supplies | \$4,300.26 | \$4,120.00 | \$4,800.00 |
| 207 Minor Tools & Apparatus | \$1,729.61 | \$4,000.00 | \$1,500.00 |
| 208 Janitorial Supplies | \$397.71 | \$110.00 | \$750.00 |
| 209 Chemical & Mechanical Supplies | \$13,088.48 | \$15,388.00 | \$19,000.00 |
| SUBTOTAL | \$21,028.57 | \$25,127.00 | \$27,950.00 |
| <u>MAINTENANCE OF BUILDINGS, ETC.</u> | | | |
| 301 Buildings & Grounds | \$2,778.33 | \$1,000.00 | \$2,000.00 |
| 307 Water Distribution System | \$5,846.68 | \$2,373.00 | \$4,000.00 |
| 309 Golf Course Maintenance | \$2,286.89 | \$5,411.00 | \$5,000.00 |
| SUBTOTAL | \$10,911.90 | \$8,784.00 | \$11,000.00 |
| <u>MAINTENANCE OF EQUIPMENT</u> | | | |
| 402 Machinery | \$5,947.26 | \$4,975.00 | \$4,000.00 |
| 403 Heating & Cooling Equipment | \$0.00 | \$514.00 | \$500.00 |
| 404 Automotive Equipment | \$7.50 | \$75.00 | \$1,000.00 |
| 405 Shop Equipment | \$5.35 | \$0.00 | \$150.00 |
| 406 Minor Tools & Equip | \$14.04 | \$0.00 | \$400.00 |
| SUBTOTAL | \$5,974.15 | \$5,564.00 | \$6,050.00 |
| <u>CONTRACTUAL SERVICES</u> | | | |
| 501 Communication | \$2,428.72 | \$2,040.00 | \$2,400.00 |
| 502 Rental of Equipment | \$0.00 | \$0.00 | \$2,000.00 |
| 503 Liability Insurance | \$3,206.84 | \$4,304.00 | \$4,500.00 |
| 505 Advertising | \$462.60 | \$1,230.00 | \$1,000.00 |
| 510 Contractual & Fee Basis Services | \$32,100.00 | \$37,500.00 | \$42,000.00 |
| 511 Utility Services | \$27,132.49 | \$31,530.00 | \$30,000.00 |
| 521 Membership & Subscription | \$1,923.00 | \$2,004.00 | \$2,000.00 |
| 523 Workers Compensation | \$1,187.80 | \$1,281.00 | \$1,200.00 |
| 524 Unemployment Compensation | \$281.30 | \$75.00 | \$260.00 |
| 525 Employee Retirement | \$7,963.50 | \$8,035.00 | \$9,318.00 |
| 526 Employee Insurance | \$12,050.16 | \$6,884.00 | \$8,120.00 |
| 527 Payroll Taxes | \$3,471.16 | \$3,647.00 | \$4,000.00 |
| SUBTOTAL | \$92,207.57 | \$98,530.00 | \$106,798.00 |
| <u>CAPITAL OUTLAY</u> | | | |
| 601 Buildings | \$0.00 | \$0.00 | \$0.00 |
| 610 Office Equipment | \$0.00 | \$0.00 | \$0.00 |
| 611 Machinery & Equipment | \$19,491.87 | \$35,945.00 | \$12,000.00 |
| 612 Other Equipment | \$0.00 | \$0.00 | \$0.00 |
| 613 Vehicles & Supplies | \$0.00 | \$0.00 | \$0.00 |
| 617 Water System Improvements | \$0.00 | \$0.00 | \$3,000.00 |
| 620 Other Improvements | \$0.00 | \$0.00 | \$0.00 |
| SUBTOTAL | \$19,491.87 | \$35,945.00 | \$15,000.00 |
| TOTAL ALL OBJECT CODES | \$197,165.70 | \$228,650.00 | \$224,015.00 |

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SPECIAL REVENUE FUND

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| ANNUAL BUDGET | | | | |
|--|----------------------------|---|------------------------|-------------------------|
| SUMMARY | | | | |
| FUND SPECIAL REVENUE | FUNCTION HOTEL OCC. TAX | DEPARTMENT/ACCOUNT HOTEL OCCUPANCY TAX | | ACCOUNT NUMBER 18-42 |
| OBJECT CODE CLASSIFICATION | | ACTUAL 2020-2021 | ESTIMATED 2021-2022 | PROPOSED 2022-2023 |
| PERSONNEL SERVICES | | \$0.00 | \$0.00 | \$1,000.00 |
| MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS | | \$0.00 | \$0.00 | \$0.00 |
| MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION | | \$0.00 | \$0.00 | \$0.00 |
| CONTRACTUAL SERVICES | | \$62,784.83 | \$81,223.00 | \$67,184.00 |
| CAPITAL OUTLAY | | \$0.00 | \$0.00 | \$0.00 |
| DEBT SERVICE | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | | \$62,784.83 | \$81,223.00 | \$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 2020- 2021 | ESTIMATED 2021- 2022 | PROPOSED 2022- 2023 |
|---------------------------------------|----------------------|-------------------------|------------------------|
| <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> | | | |
| 610 Contractual & Fee Basis Services | \$62,784.83 | \$81,223.00 | \$67,184.00 |
| SUBTOTAL | \$62,784.83 | \$81,223.00 | \$67,184.00 |
| <u>CAPITAL OUTLAY</u> | | | |
| 612 Other Equipment | \$0.00 | \$0.00 | \$0.00 |
| 620 Other Improvements | \$0.00 | \$0.00 | \$0.00 |
| SUBTOTAL | \$0.00 | \$0.00 | \$0.00 |
| TOTAL ALL OBJECT CODES | \$62,784.83 | \$81,223.00 | \$68,184.00 |

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CHART OF ACCOUNTS

FUND CLASSIFICATION

| <u>FUND NUMBERS</u> | <u>NAME/DESCRIPTION</u> |
|----------------------------|---|
| 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

| <u>DEPARTMENT/ACCOUNT NUMBER</u> | <u>NAME/DESCRIPTION</u> |
|---|---|
| 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, street lights, 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 | <u>LICENSE AND PERMITS</u> | |
| | 210 | Licenses and Permits |
| 300-399 | <u>FINES AND FORFEITURES</u> | |
| | 320 | Dog Tags and Animal Fines |
| | 330 | Municipal Court Fines and Fees |
| 400-499 | <u>INTEREST AND RENT</u> | |
| | 410 | Interest Income |
| | 420 | Leases and Rentals |
| 500-599 | <u>INTERGOVERNMENTAL REVENUE</u> | |
| | 510 | Intergovernmental Revenue |
| 600-699 | <u>REVENUE SHARING FUNDS</u> | |
| | 610 | Revenue Sharing Funds |
| 700-799 | <u>CHARGES FOR CURRENT SERVICE</u> | |
| | 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 |

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|---------|--|
| 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 | <u>OTHER REVENUE</u> |
| 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 Proceeds |

ACCOUNT CLASSIFICATION

ASSETS

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

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|------|--------------------------------------|
| 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 |

LIABILITES

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

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|------|---------------------------------------|
| 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 |