

City of Canadian



2023-2024 Budget

**ANNUAL BUDGET
OF THE
CITY OF CANADIAN, TEXAS
FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 2023**

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 11th, 2023

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October 1, 2023

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 2023 – 2024 Fiscal Year Budget for the City of Canadian as approved by the Canadian City Council on September 11, 2023. The budget beginning October 1, 2023, and ending September 30, 2024, provides for total revenues of \$ 5,831,792 and total expenditures of \$5,132,287. The 2023 certified net taxable value of proper in the City of Canadian is \$ 131,038,680.

The *ad valorem* tax rate as established by the Council for FY 2023-2024 is \$.777067 per \$100 of assessed valuation. The Maintenance and Operations Tax Rate is \$.709308 per \$ 100 valuation and the Interest and Sinking Tax Rate is \$.067759 per \$ 100 valuation.

Major projects undertaken by the City of Canadian during FY 2022 - 2023 included a utility relocation at U.S. Highway 60/83 that was completed the earlier part of the year. 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 afforded the City to begin rehabilitation of a sewer lift station at Red Deer and refurbishment of the Northeast Ground Storage Tank, with work to be completed towards the latter part of this year. New road rehabilitation and drainage projects are also scheduled this year. A Street Assessment Study will provide a road condition analysis that will be used as a future planning tool.

The FY 2023-2024 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

Fiscal Year 2023 – 2024 Budget & Tax Summary

The Fiscal Year 2023-2024 tax rates, specified in per hundred dollars of property value appear below:

Fiscal Year 2023 – 2024 Property Tax Rate - \$.777067

No-New-Revenue tax rate - \$.754335

No – New - Revenue Maintenance and Operations Tax Rate is \$.7720989

Voter-Approval Tax rate - \$.888112

Debt Rate - \$.067759

The Total Debt Obligations are:

COMBINED SERIES 2019 & 2023					
FISCAL YEAR ENDING SEPTEMBER:	SERIES \$ 1,340,000		TOTAL	2019 SERIES EXISTING DEBT	TOTAL PROPOSED DEBT
	PRINCIPAL	INTEREST			
2024	\$35,000.00	\$55,871.00	\$90,871.00	\$323,800.00	\$414,671.00

The \$ 90,871 debt is financed through General Fund revenues and \$ 23,800 is paid through Water and Sewer revenues.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$ 34,310 or 3.51651%; and of that amount, \$ 18,552.086 is new property added to the tax roll this year.

A record vote of each member of the governing body is required for the adoption of the 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			
Matthew Cipollone, Councilmember	x			
Wendie Cook, Councilmember	x			
Jonilyn Hanes, Councilmember	x			
Ashlee Talley, Councilmember	x			
Terrill Bartlett, Mayor				x ⁽¹⁾

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

The 2023 certified taxable value of property is \$ 131,038,680 compared to the 2022 valuation of \$ 126,587,150. The Maintenance and Operations tax rate of Fiscal Year 2022 – 2023 was \$.742011 and the Interest and Sinking Fund was \$.035056, for a combined total tax rate of \$.777067 per hundred dollars of valuation.

Below listed is a comparison of the impact of the adopted rate to the No – New – Revenue Rate.

NNR – \$ 0.754335 Proposed Property Tax Rate \$ 0.777067

<u>\$ 50,000 Home Value</u>	<u>\$ 100,000 Home Value</u>	<u>\$ 150,000 Home Value</u>
NNR - \$ 377.16	NNR - \$ 754.33	NNR - \$ 1,131.50
Proposed <u>\$ 388.53</u>	Proposed <u>\$ 777.07</u>	Proposed <u>\$ 1,165.60</u>
Difference \$ 11.37	Difference \$ 22.74	Difference \$ 34.10
<u>\$ 200,000 Home Value</u>	<u>\$ 250,000 Home Value</u>	<u>\$ 300,000</u>
NNR - \$ 1,508.67	NNR - \$ 1,885.84	NNR - \$ 2,263.01
Proposed <u>\$ 1,541.34</u>	Proposed <u>\$ 1,942.67</u>	Proposed <u>\$ 2,331.20</u>
Difference \$ 32.67	Difference \$ 56.83	Difference \$ 68.19

ORDINANCE No. 755

AN ORDINANCE ADOPTING AND APPROVING A BUDGET FOR THE CITY OF CANADIAN, TEXAS FOR THE FISCAL YEAR OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024.

WHEREAS, heretofore, a budget for the Year October 1, 2023, through September 30, 2024, 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, 2023 and ending September 30, 2024.

PASSED AND APPROVED THIS, THE 11TH DAY OF SEPTEMBER 2023.


Terrill Bartlett, Mayor

ATTEST:


Kimberly Sloat, City Secretary

ORDINANCE No. 756

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 2023; 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 2023, 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 - \$.709308

For Interest and Sinking - \$ 0.067759

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE WHICH IS EFFECTIVELY A 3.01 PERCENT INCREASE IN THE TAX RATE.

SECTION II

That a discount of three percent (3%) be allowed on the above levied taxes that are paid during the month of October, 2023, that there be a discount of two percent (2%) allowed on the above levied taxes that are paid in the month of November, 2023, and that there be a discount of one percent (1%) allowed on the above levied taxes that are paid in the month of December, 2023.

SECTION III

That all ad valorem taxes shall be paid before February 1, 2024, 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, 2024. However, a tax delinquent on July 1, 2024, 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 22ND DAY OF SEPTEMBER 2023.



Mayor

ATTEST:



City Secretary

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 2023 – 2024; 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 2023 - 2024 Budget that will require raising more revenue from property taxes than in the Fiscal Year 2022 – 2023 Budget.

PASSED THIS 22nd DAY OF SEPTEMBER, 2023.



Terrill Bartlett, Mayor

Attest:



Kimberly Sloat, City Secretary

Statistical Summaries

2023-2024 ANNUAL BUDGET

CONSOLIDATED SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2021-2022</u>	<u>ESTIMATED</u> <u>2022-2023</u>	<u>PROPOSED</u> <u>2023-2024</u>
Revenues			
General Fund	\$ 1,784,313.54	\$ 2,052,364.00	\$ 2,178,953.00
Debt Servi	\$ 43,303.93	\$ 47,204.00	\$ 90,871.00
Water & Sewer Fund	\$ 1,954,059.05	\$2,047,097.00	\$ 1,827,584.00
Sanitation Fund	\$ 538,221.55	\$ 557,063.00	\$ 613,557.00
C.A.R.E. Fund	\$ -	\$ -	\$ 50,000.00
Golf Fund	\$ 242,040.76	\$ 194,520.00	\$ 225,061.00
Special Revenue Fund -	\$ 127,816.48	\$ 105,873.00	\$ 83,184.00
Subtotal of Revenues without			\$ -
Fund Reserves	<u>\$ 4,689,755.31</u>	<u>\$ 5,004,121.00</u>	<u>\$ 5,069,210.00</u>
General Fund Res	\$ 310,098.02	\$64,889.00 *	\$446,657.00
Water Fund Reserves		\$557,771.00	\$233,028.00
Sanitation Fund Reserves			\$ 27,627.00
Golf Fund Reserves			
HOT Reserves		\$32,580.00	\$ 55,270.00
Total Reserves	<u>\$ 310,098.02</u>	<u>\$655,240.00</u>	<u>\$762,582.00</u>
Total Revenues	<u>\$ 4,999,853.33</u>	<u>\$ 5,659,361.00</u>	<u>\$ 5,831,792.00</u>
Expenditures			
General Fund	\$ 2,094,411.56	\$ 1,749,294.00	\$ 1,927,409.00
Water & Sewer Fund	\$ 808,255.20	\$ 2,604,868.00	\$ 2,060,612.00
Sanitation Fund	\$ 502,662.60	\$ 549,490.00	\$ 641,184.00
C.A.R.E. Fund	\$ -	\$ -	\$ 50,000.00
Golf Fund	\$ 216,566.03	\$ 259,409.00	\$ 223,757.00
Special Revenue Fund -	\$ 109,410.66	\$ 138,453.00	\$ 138,454.00
Debt Service CO - 2023	\$ 43,236.13	\$ 44,050.00	\$ 90,871.00
Total Expenditures	<u>\$ 3,774,542.18</u>	<u>\$ 5,345,564.00</u>	<u>\$ 5,132,287.00</u>
ENDING BALANCE OF	\$ 1,225,311.15	\$ 313,797.00	\$ 699,505.00

*General Fund Transfer to Golf Fund Overages

** General Fund Transfer to Water/Wastewater, \$ 342,600; Sanitation, \$ 54,057; and C.A.R.E \$ 50,000

Summary of All Proposed Expenditures

FY 2023--2024

	Personnel Services	Supplies/Materials	Maint. Bldgs. Structures, ETC.
General Fund			
City Council	\$0.00	\$750.00	\$0.00
Administration	\$232,009.00	\$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	\$112,130.00	\$20,200.00	\$162,000.00
Public Works	\$104,779.00	\$7,450.00	\$0.00
Swimming Pool	\$30,000.00	\$29,450.00	\$1,600.00
Support Services	\$86,382.00	\$25,450.00	\$4,100.00
Maintenance	<u>\$69,907.00</u>	<u>\$20,100.00</u>	<u>\$600.00</u>
	\$635,207.00	\$119,350.00	\$170,750.00
Water & Sewer Fund			
Water & Sewer	\$245,370.00	\$60,400.00	\$112,800.00
Utility Billing	<u>\$43,464.00</u>	<u>\$15,000.00</u>	<u>\$0.00</u>
	\$288,834.00	\$75,400.00	\$112,800.00
Sanitation Fund			
Trash Collection	\$96,314.00	\$54,400.00	\$1,000.00
Transfer Station	<u>\$157,690.00</u>	<u>\$39,300.00</u>	<u>\$0.00</u>
	\$254,004.00	\$93,700.00	\$1,000.00
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>\$58,192.00</u>	<u>\$28,450.00</u>	<u>\$11,000.00</u>
	\$58,192.00	\$28,450.00	\$11,000.00
Debt			
CO - 2023 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>\$0.00</u>
	\$0.00	\$0.00	\$0.00
TOTALS	\$1,236,237.00	\$316,900.00	\$295,550.00

General Fund Reserve Utilization:

for Water & Wastewater	\$342,600.00
for Sanitation	\$54,057.00
for C.A.R.E.	<u>\$50,000.00</u>
	<u><u>\$446,657.00</u></u>

Maint. Equip. Machinery, Etc	Contractual Services	Capital Outlay	Debt Services	Total
\$0.00	\$10,300.00	\$0.00	\$0.00	\$11,050.00
\$1,050.00	\$362,512.00	\$0.00	\$0.00	\$611,971.00
\$0.00	\$7,700.00	\$0.00	\$0.00	\$7,700.00
\$0.00	\$42,000.00	\$0.00	\$0.00	\$42,000.00
\$0.00	\$3,000.00	\$0.00	\$0.00	\$5,000.00
\$0.00	\$46,775.00	\$0.00	\$0.00	\$46,775.00
\$12,600.00	\$93,822.00	\$74,000.00	\$0.00	\$474,752.00
\$1,650.00	\$54,714.00	\$0.00	\$0.00	\$168,593.00
\$10,750.00	\$21,900.00	\$0.00	\$0.00	\$93,700.00
\$9,950.00	\$152,892.00	\$23,500.00	\$0.00	\$302,274.00
<u>\$4,500.00</u>	<u>\$54,487.00</u>	<u>\$14,000.00</u>	<u>\$0.00</u>	<u>\$163,594.00</u>
\$40,500.00	\$850,102.00	\$111,500.00	\$0.00	\$1,927,409.00
\$15,663.00	\$417,058.00	\$801,360.00	\$323,800.00	\$1,976,451.00
<u>\$0.00</u>	<u>\$25,697.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$84,161.00</u>
\$15,663.00	\$442,755.00	\$801,360.00	\$323,800.00	\$2,060,612.00
\$18,500.00	\$105,746.00	\$0.00	\$0.00	\$275,960.00
<u>\$14,050.00</u>	<u>\$144,184.00</u>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$365,224.00</u>
\$32,550.00	\$249,930.00	\$10,000.00	\$0.00	\$641,184.00
<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>\$105,065.00</u>	<u>\$15,000.00</u>	<u>\$0.00</u>	<u>\$223,757.00</u>
\$6,050.00	\$105,065.00	\$15,000.00	\$0.00	\$223,757.00
<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$90,871.00</u>	<u>\$90,871.00</u>
\$0.00	\$0.00	\$0.00	\$90,871.00	\$90,871.00
<u>\$0.00</u>	<u>\$138,454.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$138,454.00</u>
\$0.00	\$138,454.00	\$0.00	\$0.00	\$138,454.00
\$94,763.00	\$1,836,306.00	\$937,860.00	\$414,671.00	\$5,132,287.00
			Revenues Available	\$5,069,210.00
GENERAL FUND RESERVE		\$446,657.00		
WATER & SEWER FUND RESERVE		\$233,028		
SANITATION RESERVE		\$27,627		
HOTEL OCCUPANCY TAX RESERVES		\$55,270		
Total RESERVE FUNDS		\$762,582		
TOTAL REVENUES			\$5,831,792.00	
Total Revenues less Expenses			\$699,505.00	

SUMMARY OF ALL PROPOSED REVENUES

FY 2023-2024

10- GENERAL FUND	Account Code	FY 2021- 2022	FY 2022-2023	FY 2023-2024
		Actual	Estimated	Proposed
Current Property Taxes	402110	\$814,232.40	\$939,118.00	\$973,428.00
Delinquent Property Taxes	402120	\$20,118.38	\$22,327.00	\$20,000.00
Penalties and Interest	402130	\$11,470.91	\$16,000.00	\$12,000.00
Gross Receipts Taxes	402140	\$122,072.83	\$130,000.00	\$121,925.00
Sales Tax	402150	\$519,421.53	\$571,725.00	\$600,000.00
Liquor Tax	402160	\$4,132.16	\$5,048.00	\$8,000.00
Licenses & Permits	402210	\$150.00	\$0.00	\$150.00
Interest Income	402410	\$21,104.38	\$301,518.00	\$300,000.00
Leases and Rentals	402420	\$0.00	\$0.00	\$0.00
Oil and Gas Production	402830	\$5,424.66	\$4,700.00	\$3,500.00
Operating Transfers	402845	\$96,349.92	\$96,350.00	\$96,350.00
Miscellaneous Revenue	402850	\$76,984.96	\$0.00	\$10,000.00
Municipal Court Fines	403330	\$0.00	\$0.00	\$0.00
Licenses and Permits, Code Enforcement	410210	\$457.00	\$0.00	\$0.00
Miscellaneous Revenues, Street	413850	\$70,341.71	\$122,895.00	\$15,000.00
Swimming Pool Charges	415720	\$10,074.00	\$11,919.00	\$12,000.00
Swimming Pool Concessions	415730	\$6,203.45	\$5,764.00	\$5,800.00
SwimmingPool Misc. Revenue	415850	\$45.25	\$0.00	\$0.00
Dog Tags and Animal Fines	417320	\$5,730.00	\$935.00	\$800.00
Donations/Parks	417760	\$0.00	\$0.00	\$0.00
Support Service Miscellaneous		\$0.00	\$0.00	\$0.00
		<u>\$1,784,313.54</u>	<u>\$2,228,299.00</u>	<u>\$2,178,953.00</u>
 <u>11- WATER & SEWER FUND</u>				
Penalties, Sewer	420745	\$3,376.58	\$3,787.00	\$4,057.00
Sewer Sales	420750	\$508,426.71	\$525,945.00	\$500,000.00
Sewer Taps	420760	\$0.00	\$0.00	\$0.00
Hemphill County	420850	\$250,000.00	\$250,000.00	\$250,000.00
Licenses and Permits	421210	\$63.00	\$0.00	\$0.00
Leases and Rentals	421420	\$22,702.65	\$20,000.00	\$20,000.00
Water Sales	421740	\$696,447.93	\$644,659.00	\$696,447.00
Penalties, Water	421745	\$4,892.27	\$4,740.00	\$4,740.00
Water Taps and Connect Fees	421760	\$4,900.00	\$4,600.00	\$4,740.00
Operating Transfers	421845	\$0.00	\$0.00	\$342,600.00
Miscellaneous Revenue	421850	\$2,979.63	\$9,447.00	\$5,000.00
Other Revenue TRRA	421851	\$363.88	\$0.00	\$0.00
TxDOT Grant Revenue	421867	\$428,133.90	\$851,027.00	\$0.00
General Fund Revenue for Meters		\$0.00	\$0.00	\$0.00
Other Revenue American Rescue Act	421868	\$31,772.50	\$0.00	\$0.00
		<u>\$1,954,059.05</u>	<u>\$2,314,205.00</u>	<u>\$1,827,584.00</u>

12- SANITATION FUND

Penalties	430745	\$4,154.22	\$4,506.00	\$4,000.00
Trash Fees	430770	\$514,196.14	\$543,147.00	\$550,000.00
Operating Transfer - In	430845	\$0.00	\$0.00	\$54,057.00
Miscellaneous Revenues	430850	\$5,089.58	\$1,300.00	\$2,000.00
Transfer Station Trash Fees	432770	\$3,768.06	\$4,763.00	\$3,500.00
Miscellaneous Revenue	432850	\$11,013.50	\$0.00	\$0.00
		\$538,221.50	\$553,716.00	\$613,557.00

13- C.A.R.E FUND

Operating Transfer In	436845	\$0.00	\$0.00	\$50,000.00
Grants/Donations	436850	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$50,000.00

14- GOLF COURSE FUND

Intergovernmental Income	440510	\$8,000.00	\$48,000.00	\$48,000.00
Golf Green Fees	440790	\$26,632.00	\$25,372.00	\$23,550.00
Golf Cart Rentals	440791	\$27,555.00	\$26,820.00	\$28,500.00
Golf Course Dues	440795	\$91,440.00	\$91,500.00	\$91,500.00
Contributions	440796	\$0.00	\$50.00	\$0.00
Operating Transfer In	440845	\$81,055.80		\$27,320.00
Miscellaneous Revenue	440850	\$7,357.96	\$7,238.00	\$6,191.00
		\$242,040.76	\$198,980.00	\$225,061.00

18- SPECIAL REVENUE FUND/HOTEL OCCUPANCY TAX

Hotel Occupancy Tax	442170	\$102,816.48	\$92,573.00	\$83,184.00
Donations & Grants	442760	\$25,000.00	\$20,000.00	\$0.00
		\$127,816.48	\$112,573.00	\$83,184.00

50- DEBT SERVICE

Property Tax I&S	470110	\$40,513.15	\$43,990.00	\$90,871.00
Delinquent Property Taxes	470120	\$1,479.87	\$2,214.00	\$0.00
Penalties and Interest	470130	\$1,310.91	\$1,000.00	\$0.00
		\$43,303.93	\$47,204.00	\$90,871.00

TOTAL CURRENT REVENUES		\$4,689,755.26	\$5,454,977.00	\$5,069,210.00
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**General Fund
Summary of Revenues And Expenditures**

	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Proposed 2023-2024</u>
<u>BEGINNING FUND BALANCE</u>	\$4,659,052.00	\$3,957,800.00	\$4,002,605.00
<u>REVENUE</u>			
Current Property Taxes	\$814,232.40	\$ 939,118.00	\$973,428.00
Delinquent Property Taxes	\$20,118.38	\$ 22,327.00	\$20,000.00
Penalties and Interest	\$11,470.91	\$ 16,000.00	\$12,000.00
Gross Receipts Taxes (Franchise)	\$122,072.83	\$ 130,000.00	\$121,925.00
Sales Tax	\$519,421.53	\$ 571,725.00	\$600,000.00
Liquor Tax	\$4,132.16	\$ 5,048.00	\$8,000.00
Licenses and Permits	\$150.00	\$ -	\$150.00
Interest Income	\$21,104.38	\$ 301,518.00	\$300,000.00
Leases and Rentals	\$0.00	\$ -	\$0.00
Oil and Gas Production	\$5,424.66	\$ 4,700.00	\$3,500.00
Operating Transfers in	\$96,349.92	\$ 96,350.00	\$96,350.00
Miscellaneous Revenues	\$76,984.96	\$ -	\$10,000.00
Municipal Court Fines	\$0.00	\$ -	\$0.00
Licenses and Permits, Code Enforcement	\$457.00	\$ -	\$0.00
Miscellaneous Revenues, Street	\$70,341.71	\$ 122,895.00	\$15,000.00
Swimming Pool Charges	\$10,074.00	\$ 11,919.00	\$12,000.00
Swimming Pool Concessions	\$6,203.45	\$ 5,764.00	\$5,800.00
Swimming Pool Misc. Revenue	\$45.25	\$ -	\$0.00
Dog Tags and Animal Fines	\$5,730.00	\$ 935.00	\$800.00
Donations/Parks	\$0.00	\$ -	\$0.00
Support Services Miscellaneous	\$0.00	\$ -	\$0.00
TOTAL CURRENT REVENUE	\$1,784,313.54	\$ 2,228,299.00	\$2,178,953.00
 TOTAL FUNDS AVAILABLE	 \$6,443,365.54	 \$6,186,099.00	 \$6,181,558.00
 <u>DISBURSEMENTS</u>			
City Council	\$2,073.23	\$4,910.00	\$11,050.00
Administration	\$531,375.23	\$497,940.00	\$611,971.00
Legal	\$7,200.00	\$7,200.00	\$7,700.00
Tax Office	\$46,901.80	\$42,000.00	\$42,000.00
Elections	\$0.00	\$2,500.00	\$5,000.00
Community Services	\$438,494.23	\$44,625.00	\$46,775.00
Street	\$450,014.25	\$446,540.00	\$474,752.00
Public Works	\$145,025.68	\$146,619.00	\$168,593.00
Swimming Pool	\$69,098.33	\$71,214.00	\$93,700.00
Support Services	\$276,615.02	\$321,617.00	\$302,274.00
Maintenance	\$127,613.79	\$164,129.00	\$163,594.00
Transfer Out - Water & Sewer Fund	\$0.00	\$0.00	\$342,600.00
Transfer Out - Sanitation Fund	\$0.00	\$0.00	\$54,057.00
Transfer Out - Care Fund	\$0.00	\$0.00	\$50,000.00
Transfer Out - Golf Fund	\$81,056.00	\$104,889.00	\$40,000.00
Fund Reserves	\$310,098.02	\$369,311.00	\$0.00
 TOTAL EXPENDITURES	 \$2,485,565.58	 \$2,223,494.00	 \$2,414,066.00
 ENDING FUND BALANCE	 \$3,957,799.96	 \$3,962,605.00	 \$3,767,492.00

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

	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Proposed 2023-2024</u>
<u>BEGINNING FUND BALANCE</u>		\$790,799.00	\$513,624.00
<u>REVENUE</u>			
Penalties, Sewer	\$3,376.58	\$3,787.00	\$4,057.00
Sewer Sales	\$508,426.71	\$525,945.00	\$500,000.00
Sewer Taps	\$0.00	\$0.00	\$0.00
Hemphill County	\$250,000.00	\$250,000.00	\$250,000.00
Licenses & Permits	\$63.00	\$0.00	\$0.00
Leases & Rentals	\$22,702.65	\$20,000.00	\$20,000.00
Water Sales	\$696,447.93	\$644,659.00	\$696,447.00
Penalties, Water	\$4,892.27	\$4,740.00	\$4,740.00
Water Taps and Connect Fees	\$4,900.00	\$4,600.00	\$4,740.00
Operating Transfers - In	\$0.00	\$0.00	\$342,600.00
Misc. Revenue - Other	\$2,979.63	\$9,447.00	\$5,000.00
Other Revenue -TRRA	\$363.88	\$0.00	\$0.00
TxDOT Grant Revenue	\$428,133.90	\$851,027.00	\$0.00
Other Revenue America Rescue Act	\$31,772.50	\$0.00	\$0.00
TOTAL CURRENT REVENUE	<u>\$1,954,059.05</u>	<u>\$2,314,205.00</u>	<u>\$1,827,584.00</u>
 TOTAL FUNDS AVAILABLE	 <u>\$1,954,059.05</u>	 <u>\$3,105,004.00</u>	 <u>\$2,341,208.00</u>
 <u>DISBURSEMENTS</u>			
Water & Sewer	\$813,653.07	\$2,520,707.00	\$1,976,451.00
Utility Billing	<u>\$66,602.13</u>	<u>\$70,673.00</u>	<u>\$84,161.00</u>
 TOTAL EXPENDITURES	 <u>\$880,255.20</u>	 <u>\$2,591,380.00</u>	 <u>\$2,060,612.00</u>
 ENDING FUND BALANCE		 \$513,624.00	 \$280,596.00

**Sanitation Fund
Summary of Revenues And Expenditures**

	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Proposed 2023-2024</u>
<u>BEGINNING FUND BALANCE</u>		\$27,627.00	\$31,903.00
<u>REVENUE</u>			
Penalties	\$4,154.22	\$4,506.00	\$4,000.00
Trash Fees	\$514,196.14	\$543,197.00	\$550,000.00
Operating Transfers - In	\$0.00	\$0.00	\$54,057.00
Miscellaneous Revenues	\$5,089.58	\$1,300.00	\$2,000.00
Transfer Station Fees	\$3,768.06	\$4,763.00	\$3,500.00
Miscellaneous Revenues	<u>\$11,013.50</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL CURRENT REVENUE	<u>\$538,221.50</u>	<u>\$553,766.00</u>	<u>\$613,557.00</u>
TOTAL FUNDS AVAILABLE	<u>\$538,221.50</u>	<u>\$581,393.00</u>	<u>\$645,460.00</u>
<u>DISBURSEMENTS</u>			
Trash	\$216,733.36	\$242,410.00	\$275,960.00
Transfer Station	<u>\$285,929.24</u>	<u>\$307,080.00</u>	<u>\$365,224.00</u>
TOTAL EXPENDITURES	<u>\$502,662.60</u>	<u>\$549,490.00</u>	<u>\$641,184.00</u>
ENDING FUND BALANCE		\$31,903.00	\$4,276.00

**Cultural Arts and Recreational Enhancement Fund
Summary of Revenues And Expenditures**

	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Proposed 2023-2024</u>
<u>BEGINNING FUND BALANCE</u>	\$1,361.00	\$0.00	\$0.00
<u>REVENUE</u>			
Operating Transfers In	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>
TOTAL CURRENT REVENUE	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL FUNDS AVAILABLE	<u>\$1,361.00</u>	<u>\$0.00</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	\$0.00	\$0.00	\$0.00

Note: The \$ 50K allocation is restricted to grant - matching activities only.

**Golf Course Fund
Summary of Revenues And Expenditures**

	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Proposed 2023-2024</u>
<u>BEGINNING FUND BALANCE</u>		-\$57,804.00	\$53,394.00
<u>REVENUE</u>			
Intergovernmental Revenue	\$8,000.00	\$48,000.00	\$48,000.00
Golf Green Fees	\$26,632.00	\$25,372.00	\$23,550.00
Cart Rentals	\$27,555.00	\$26,820.00	\$28,500.00
Golf Course Dues	\$91,440.00	\$91,500.00	\$91,500.00
Contributions	\$0.00	\$0.00	\$0.00
Operating Transfer In	\$81,055.80	\$64,889.00	\$0.00
Miscellaneous Revenue	<u>\$7,357.96</u>	<u>\$7,238.00</u>	<u>\$6,191.00</u>
TOTAL CURRENT REVENUE	<u>\$242,040.76</u>	<u>\$263,819.00</u>	<u>\$197,741.00</u>
TOTAL FUNDS AVAILABLE	<u>\$242,040.76</u>	<u>\$206,015.00</u>	<u>\$251,135.00</u>
<u>DISBURSEMENTS</u>			
Golf Course	<u>\$216,566.03</u>	<u>\$259,409.00</u>	<u>\$223,757.00</u>
TOTAL EXPENDITURES	<u>\$216,566.03</u>	<u>\$259,409.00</u>	<u>\$223,757.00</u>
ENDING FUND BALANCE		-\$53,394.00	\$27,378.00

**Hotel Occupancy Tax Fund
Summary of Revenues And Expenditures**

	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Proposed 2023-2024</u>
<u>BEGINNING FUND BALANCE</u>		\$160,287.00	\$134,406.00
<u>REVENUE</u>			
Hotel Occupancy Tax	\$102,816.48	\$92,573.00	\$83,184.00
Donations & Grants	<u>\$25,000.00</u>	<u>\$20,000.00</u>	<u></u>
TOTAL CURRENT REVENUE	<u>\$127,816.48</u>	<u>\$112,573.00</u>	<u>\$83,184.00</u>
TOTAL FUNDS AVAILABLE	<u>\$127,816.48</u>	<u>\$272,860.00</u>	<u>\$217,590.00</u>
<u>DISBURSEMENTS</u>			
Contractural Services	<u>\$109,410.66</u>	<u>\$138,454.00</u>	<u>\$138,454.00</u>
TOTAL EXPENDITURES	<u>\$109,410.66</u>	<u>\$138,454.00</u>	<u>\$138,454.00</u>
ENDING FUND BALANCE		\$134,406.00	\$79,136.00

ANALYSIS OF 2023 TAX RATE

FY 2023-2024

2023 Total Taxable Value	\$131,038,680.00
City Tax Rate (per \$100.00 Assessed Valuation)	<u>\$0.777067</u>
 TOTAL ROLL	 \$1,018,258.00
Estimated Collection 100.00%	\$1,018,258.00
Less 2.0% for October-December Discounts	<u>\$20,365.00</u>
TAX ROLL	<u><u>\$997,893.00</u></u>

DISTRIBUTION OF AD VALOREM TAXES

TAX RATE PER
\$100 VALUATION of \$ 131,038,680

O&M	\$ 0.709308	\$929,104.00
I&S	<u>\$ 0.067759</u>	<u>\$88,790.00</u>
 TOTAL	 <u><u>\$0.777067</u></u>	 <u><u>\$1,018,894.00</u></u>

CITY OF CANADIAN, TEXAS
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2019 & Series 2023
\$2,985,000

FISCAL YEAR ENDING SEPTEMBER:	Existing Debt Service	Final \$ 1,375,000 Series 2023			Aggregate Debt Service
		Dated 9/20 Principal	Est. @ 4.14% Interest	Total D/S	
2024	\$323,800.00	\$35,000.00	\$55,871.00	\$90,871.00	\$414,671.00
2025	\$323,600.00	\$30,000.00	\$60,358.00	\$90,358.00	\$413,958.00
2026	\$323,000.00	\$30,000.00	\$58,858.00	\$88,858.00	\$411,858.00
2027	\$322,000.00	\$35,000.00	\$57,233.00	\$92,233.00	\$414,233.00
2028	\$320,600.00	\$35,000.00	\$55,308.00	\$90,308.00	\$410,908.00
2029	\$323,700.00	\$35,000.00	\$53,208.00	\$88,208.00	\$411,908.00
2030	\$321,300.00	\$40,000.00	\$50,958.00	\$90,958.00	\$412,258.00
2031		\$65,000.00	\$47,808.00	\$112,808.00	\$112,808.00
2032		\$70,000.00	\$43,758.00	\$113,758.00	\$113,758.00
2033		\$75,000.00	\$39,408.00	\$114,408.00	\$114,408.00
2034		\$75,000.00	\$35,658.00	\$110,658.00	\$110,658.00
2035		\$80,000.00	\$32,558.00	\$112,558.00	\$112,558.00
2036		\$85,000.00	\$29,258.00	\$114,258.00	\$114,258.00
2037		\$85,000.00	\$25,858.00	\$110,858.00	\$110,858.00
2038		\$90,000.00	\$22,358.00	\$112,358.00	\$112,358.00
2039		\$95,000.00	\$18,658.00	\$113,658.00	\$113,658.00
2040		\$100,000.00	\$14,758.00	\$114,758.00	\$114,758.00
2041		\$100,000.00	\$10,733.00	\$110,733.00	\$110,733.00
2042		\$105,000.00	\$6,581.00	\$111,581.00	\$111,581.00
2043		\$110,000.00	\$2,228.00	\$112,228.00	\$112,228.00
TOTAL:	\$2,258,000.00	\$1,375,000.00	\$721,416.00	\$2,096,416.00	\$4,354,416.00

DISTRIBUTION OF EXPENSES TO FUNDS

2010 SERIES (to Water and Wastewater Fund) \$323,800.00
2010 SERIES (to GENERAL FUND) \$90,871.00

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2023/24 DISTRIBUTION:			
WATER & WASTEWATER FUN	\$250,000.00	\$73,800.00	\$323,800.00
GENERAL FUND:	\$35,000.00	\$55,871.00	\$90,871.00
TOTAL	\$285,000.00	\$129,671.00	\$414,671.00

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Department/Account 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 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$669.68	\$750.00	\$750.00
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		\$1,403.55	\$4,160.00	\$10,300.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$2,073.23	\$4,910.00	\$11,050.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES	SALARY RANGE		
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

CITY COUNCIL
#10-01

		<u>ACTUAL</u> <u>2021-2022</u>	<u>ESTIMATED</u> <u>2022-2023</u>	<u>PROPOSED</u> <u>2022-2023</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	<u>\$669.68</u>	<u>\$750.00</u>	<u>\$750.00</u>
	SUBTOTAL	<u><u>\$669.68</u></u>	<u><u>\$750.00</u></u>	<u><u>\$750.00</u></u>
<u>CONTRACTUAL SERVICES</u>				
503	Liability Insurance	\$170.81	\$192.00	\$250.00
506	Business & Travel	\$15.00	\$2,500.00	\$8,500.00
521	Membership & Subscription	\$1,191.70	\$1,440.00	\$1,500.00
523	Workers Compensation	<u>\$26.04</u>	<u>\$28.00</u>	<u>\$50.00</u>
	SUBTOTAL	<u><u>\$1,403.55</u></u>	<u><u>\$4,160.00</u></u>	<u><u>\$10,300.00</u></u>
	TOTAL ALL OBJECT CODES	<u><u>\$2,073.23</u></u>	<u><u>\$4,910.00</u></u>	<u><u>\$11,050.00</u></u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION GENERAL GOV.	DEPARTMENT/ACCOUNT ADMINISTRATION		ACCOUNT NUMBER 10-02
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$219,629.24	\$218,331.00	\$232,009.00
SUPPLIES AND MATERIALS		\$7,780.88	\$8,692.00	\$13,950.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$1,343.96	\$200.00	\$2,450.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$1,787.03	\$917.00	\$1,050.00
CONTRACTUAL SERVICES		\$300,834.12	\$269,800.00	\$362,512.00
TOTAL ALL OBJECT CODES		\$531,375.23	\$497,940.00	\$611,971.00
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 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
101	Administration	\$180,097.83	\$177,241.00	\$189,356.00
102	Clerical	\$35,631.41	\$37,130.00	\$38,353.00
108	Special Projects	\$1,800.00	\$1,800.00	\$1,800.00
109	Incentive Pay	\$2,100.00	\$2,160.00	\$2,500.00
SUBTOTAL		<u>\$219,629.24</u>	<u>\$218,331.00</u>	<u>\$232,009.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$6,890.32	\$7,700.00	\$12,000.00
203	Furniture/Fixtures	\$0.00	\$160.00	\$750.00
207	Minor Tools & Apparatus	\$171.21	\$132.00	\$400.00
208	Janitorial Supplies	\$448.44	\$300.00	\$400.00
210	Botanical	\$270.91	\$400.00	\$400.00
SUBTOTAL		<u>\$7,780.88</u>	<u>\$8,692.00</u>	<u>\$13,950.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$1,343.96	\$200.00	\$2,450.00
SUBTOTAL		<u>\$1,343.96</u>	<u>\$200.00</u>	<u>\$2,450.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
401	Office Equipment	\$0.00	\$0.00	\$350.00
403	Heating & Cooling	\$1,375.98	\$600.00	\$300.00
411	Radio	\$411.05	\$317.00	\$400.00
SUBTOTAL		<u>\$1,787.03</u>	<u>\$917.00</u>	<u>\$1,050.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$6,801.71	\$6,750.00	\$7,700.00
503	Liability Insurance	\$9,565.47	\$10,000.00	\$10,000.00
505	Advertising	\$2,649.69	\$1,500.00	\$2,000.00
506	Business & Travel	\$7,759.10	\$14,000.00	\$12,500.00
508	Car Allowance	\$6,600.00	\$6,600.00	\$6,600.00
510	Contractual & Fee Basis Services	\$72,070.51	\$78,471.00	\$85,000.00
511	Utility Services	\$7,809.73	\$10,000.00	\$10,000.00
521	Membership & Subscription	\$3,381.53	\$3,300.00	\$3,300.00
523	Workers Compensation	\$729.16	\$800.00	\$800.00
524	Unemployment Compensation	\$26.93	\$27.00	\$30.00
525	Employee Retirement	\$41,763.28	\$41,010.00	\$45,340.00
526	Employee Insurance	\$40,899.90	\$40,830.00	\$68,242.00
527	Payroll Taxes	\$16,971.31	\$16,362.00	\$18,000.00
530	Miscellaneous	\$2,750.00	\$150.00	\$3,000.00
532	Operating Transfer Out	\$81,055.80	\$40,000.00	\$90,000.00
SUBTOTAL		<u>\$300,834.12</u>	<u>\$269,800.00</u>	<u>\$362,512.00</u>
TOTAL ALL OBJECT CODES		<u>\$531,375.23</u>	<u>\$497,940.00</u>	<u>\$611,971.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION GENERAL GOV	DEPARTMENT/ACCOUNT LEGAL		ACCOUNT NUMBER 10-03
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
SUPPLIES AND MATERIALS		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$7,200.00	\$7,200.00	\$7,700.00
TOTAL ALL OBJECT CODES		\$7,200.00	\$7,200.00	\$7,700.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

LEGAL
#10-03

	ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<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	\$0.00	\$0.00	\$500.00
510 Contractual & Fee Basis Services	\$7,200.00	\$7,200.00	\$7,200.00
SUBTOTAL	\$7,200.00	\$7,200.00	\$7,700.00
TOTAL ALL OBJECT CODES	\$7,200.00	\$7,200.00	\$7,700.00

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION GENERAL GOV.	DEPARTMENT/ACCOUNT TAX		ACCOUNT NUMBER 10-04
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
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		\$46,901.80	\$42,000.00	\$42,000.00
TOTAL ALL OBJECT CODES		\$46,901.80	\$42,000.00	\$42,000.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

TAX OFFICE
#10-04

	<u>ACTUAL</u> <u>2021-2022</u>	<u>ESTIMATED</u> <u>2022-2023</u>	<u>PROPOSED</u> <u>2023-2024</u>
<u>CONTRACTUAL SERVICES</u>			
510 Contractual & Fee Basis Services	<u>\$46,901.80</u>	<u>\$42,000.00</u>	<u>\$42,000.00</u>
SUBTOTAL	<u><u>\$46,901.80</u></u>	<u><u>\$42,000.00</u></u>	<u><u>\$42,000.00</u></u>
TOTAL ALL OBJECT CODES	<u><u>\$46,901.80</u></u>	<u><u>\$42,000.00</u></u>	<u><u>\$42,000.00</u></u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION ELECTIONS	DEPARTMENT/ACCOUNT ELECTIONS		ACCOUNT NUMBER 10-07
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
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		\$0.00	\$2,500.00	\$3,000.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$0.00</u>	<u>\$2,500.00</u>	<u>\$5,000.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

ELECTIONS
#10-07

	<u>ACTUAL</u> <u>2021-2022</u>	<u>ESTIMATED</u> <u>2022-2023</u>	<u>PROPOSED</u> <u>2023-2024</u>
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,000.00</u>
SUBTOTAL	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$2,000.00</u></u>
<u>CONTRACTUAL SERVICES</u>			
505 Advertising	\$0.00	\$0.00	\$500.00
510 Contractual & Fee Basis Services	<u>\$0.00</u>	<u>\$2,500.00</u>	<u>\$2,500.00</u>
SUBTOTAL	<u><u>\$0.00</u></u>	<u><u>\$2,500.00</u></u>	<u><u>\$3,000.00</u></u>
TOTAL ALL OBJECT CODES	<u><u>\$0.00</u></u>	<u><u>\$2,500.00</u></u>	<u><u>\$5,000.00</u></u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT COMMUNITY SERVICE		ACCOUNT NUMBER 10-08
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
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		\$95,494.23	\$44,625.00	\$46,775.00
CAPITAL OUTLAY		\$343,000.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$438,494.23	\$44,625.00	\$46,775.00
PERSONNEL ALLOCATION				
		EMPLOYEES		SALARY RANGE
POSITION CLASSIFICATION	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

COMMUNITY SERVICE
#10-08

		ACTUAL 2021-2022	ESTIMATED 2022-2023	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		\$0.00	\$0.00	\$0.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$0.00	\$0.00	\$0.00
<u>MAINTENANCE OF EQUIPMENT</u>				
403	Heating & Cooling	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$0.00	\$0.00	\$0.00
<u>CONTRACTUAL SERVICES</u>				
503	Liability Insurance	\$3,871.79	\$4,350.00	\$4,500.00
510	Contractual & Fee Basis Services	\$56,549.10	\$0.00	\$2,000.00
511	Utility Services	\$34,812.92	\$40,000.00	\$40,000.00
523	Workers' Compensation	\$260.42	\$275.00	\$275.00
SUBTOTAL		\$95,494.23	\$44,625.00	\$46,775.00
<u>CAPITAL OUTLAY</u>				
620	Other Improvements	\$343,000.00	\$0.00	\$0.00
SUBTOTAL		\$343,000.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$438,494.23	\$44,625.00	\$46,775.00

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STREET
#10-13

		ACTUAL 2021-2022	ESTIMATED 2022 - 2023	PROPOSED 2022-2023
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$96,410.97	\$98,462.00	\$104,930.00
105	Overtime	\$292.45	\$106.00	\$4,000.00
108	Special Projects	\$1,200.00	\$1,200.00	\$1,200.00
109	Incentive Pay	\$2,000.00	\$1,920.00	\$2,000.00
SUBTOTAL		\$99,903.42	\$101,688.00	\$112,130.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$1,270.19	\$1,000.00	\$900.00
204	Uniforms & Clothing	\$810.28	\$1,000.00	\$1,000.00
205	Tires & Tubes	\$5,227.84	\$6,705.00	\$3,500.00
206	Motor Vehicle Supplies	\$5,549.61	\$4,800.00	\$7,000.00
207	Minor Tools & Apparatus	\$3,570.16	\$4,000.00	\$6,500.00
208	Janitorial Supplies	\$167.07	\$250.00	\$300.00
209	Chemical & Mechanical Supplies	\$138.42	\$150.00	\$800.00
215	Other Supplies	\$0.00	\$0.00	\$200.00
SUBTOTAL		\$16,733.57	\$17,905.00	\$20,200.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$112.21	\$225.00	\$2,000.00
314	Streets & Alleys	\$231,425.58	\$132,110.00	\$160,000.00
SUBTOTAL		\$231,537.79	\$132,335.00	\$162,000.00
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$1,007.78	\$9,830.00	\$5,000.00
403	Heating & Cooling	\$1,095.48	\$0.00	\$500.00
404	Automotive Equipment	\$908.37	\$5,000.00	\$2,500.00
405	Shop Equipment	\$0.00	\$105.00	\$200.00
406	Minor Tools & Equipment	\$0.00	\$0.00	\$500.00
410	Signal & Sign System	\$945.77	\$1,730.00	\$2,500.00
411	Radio	\$865.80	\$666.00	\$1,400.00
SUBTOTAL		\$4,823.20	\$17,331.00	\$12,600.00

CONTRACTUAL SERVICES

501	Communication	\$2,238.26	\$2,325.00	\$2,250.00
502	Rental of Equipment	\$3,000.00	\$0.00	\$500.00
503	Liability Insurance	\$3,700.98	\$4,200.00	\$4,200.00
505	Advertising	\$289.50	\$210.00	\$750.00
506	Business & Travel	\$1,520.95	\$3,250.00	\$2,000.00
510	Contractual & Fee Basis Services	\$18,718.72	\$200.00	\$10,500.00
511	Utility Services	\$4,601.54	\$4,500.00	\$3,000.00
521	Memberships & Subscriptions	\$1,129.36	\$1,100.00	\$1,100.00
523	Workers Compensation	\$4,427.06	\$4,700.00	\$4,700.00
524	Unemployment Compensation	\$18.00	\$20.00	\$25.00
525	Employee Retirement	\$18,428.10	\$18,500.00	\$20,902.00
526	Employee Insurance	\$31,599.56	\$35,579.00	\$34,895.00
527	Payroll Taxes	<u>\$7,344.24</u>	<u>\$7,140.00</u>	<u>\$9,000.00</u>

SUBTOTAL	<u>\$97,016.27</u>	<u>\$81,724.00</u>	<u>\$93,822.00</u>
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CAPITAL OUTLAY

602	Land	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$0.00	\$95,557.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$16,000.00
613	Motor Vehicles	\$0.00	\$0.00	\$58,000.00
614	Shop Equipment	\$0.00	\$0.00	\$0.00
616	Street Improvements	\$0.00	\$0.00	\$0.00

620	Other Improvements	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
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SUBTOTAL	<u>\$0.00</u>	<u>\$95,557.00</u>	<u>\$74,000.00</u>
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TOTAL ALL OBJECT CODES	<u>\$450,014.25</u>	<u>\$446,540.00</u>	<u>\$474,752.00</u>
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ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT PUBLIC WORKS		ACCOUNT NUMBER 10-14
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$94,484.69	\$94,218.00	\$104,779.00
SUPPLIES AND MATERIALS		\$7,534.00	\$6,802.00	\$7,450.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$184.18	\$317.00	\$1,650.00
CONTRACTUAL SERVICES		\$42,822.81	\$45,282.00	\$54,714.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$145,025.68	\$146,619.00	\$168,593.00
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 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
101	Administration	\$83,064.69	\$83,188.00	\$88,179.00
106	Part-time	\$9,860.00	\$9,470.00	\$15,000.00
108	Special Projects	\$600.00	\$600.00	\$600.00
109	Incentive Pay	\$960.00	\$960.00	\$1,000.00
SUBTOTAL		<u>\$94,484.69</u>	<u>\$94,218.00</u>	<u>\$104,779.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$406.42	\$152.00	\$250.00
204	Uniforms	\$4,123.19	\$4,600.00	\$4,600.00
205	Tires & Tubes	\$569.88	\$150.00	\$600.00
206	Motor Vehicle Supplies	\$1,750.91	\$1,200.00	\$1,000.00
207	Minor Tools & Apparatus	\$683.60	\$700.00	\$1,000.00
SUBTOTAL		<u>\$7,534.00</u>	<u>\$6,802.00</u>	<u>\$7,450.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
404	Automotive Equipment	\$33.12	\$200.00	\$1,500.00
411	Radio	\$151.06	\$117.00	\$150.00
SUBTOTAL		<u>\$184.18</u>	<u>\$317.00</u>	<u>\$1,650.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$360.00	\$360.00	\$400.00
503	Liability Insurance	\$284.69	\$350.00	\$350.00
505	Advertising	\$28.80	\$0.00	\$200.00
506	Business & Travel	\$30.00	\$450.00	\$1,000.00
510	Contractual & Fee Basis Services	\$0.00	\$0.00	\$1,000.00
521	Membership & Subscription	\$384.68	\$480.00	\$480.00
523	Workers Compensation	\$156.24	\$165.00	\$500.00
524	Unemployment Compensation	\$21.56	\$20.00	\$25.00
525	Employee Retirement	\$15,632.64	\$15,623.00	\$17,566.00
526	Employee Insurance	\$18,749.80	\$20,997.00	\$24,815.00
527	Payroll Taxes	\$7,174.40	\$6,837.00	\$8,378.00
SUBTOTAL		<u>\$42,822.81</u>	<u>\$45,282.00</u>	<u>\$54,714.00</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>\$145,025.68</u>	<u>\$146,619.00</u>	<u>\$168,593.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT SWIMMING POOL		ACCOUNT NUMBER 10-15
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$26,172.40	\$21,000.00	\$30,000.00
SUPPLIES AND MATERIALS		\$20,686.05	\$27,503.00	\$29,450.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$485.13	\$400.00	\$1,600.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$1,067.13	\$1,697.00	\$10,750.00
CONTRACTUAL SERVICES		\$20,687.62	\$20,614.00	\$21,900.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$69,098.33	\$71,214.00	\$93,700.00
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

		<u>ACTUAL</u> <u>2021-2022</u>	<u>ESTIMATED</u> <u>2022-2023</u>	<u>PROPOSED</u> <u>2023-2024</u>
<u>PERSONNEL SERVICES</u>				
107	Temporary Employees	\$26,172.40	\$21,000.00	\$30,000.00
	SUBTOTAL	<u>\$26,172.40</u>	<u>\$21,000.00</u>	<u>\$30,000.00</u>
<u>SUPPLIES AND MATERIALS</u>				
200	Concessions	\$2,847.83	\$2,400.00	\$2,800.00
201	Office Supplies	\$245.43	\$225.00	\$350.00
203	Furniture/Fixtures	\$371.49	\$4,000.00	\$3,000.00
204	Swimwear for Lifeguards	\$747.25	\$626.00	\$750.00
207	Minor Tools & Apparatus	\$2,070.21	\$2,400.00	\$1,000.00
208	Janitorial Supplies	\$436.04	\$40.00	\$550.00
209	Chemical & Mechanical Supplies	\$13,967.80	\$17,812.00	\$20,000.00
210	Botanical & Agricultural	\$0.00	\$0.00	\$500.00
215	Other Supplies	\$0.00	\$0.00	\$500.00
	SUBTOTAL	<u>\$20,686.05</u>	<u>\$27,503.00</u>	<u>\$29,450.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$485.13	\$400.00	\$1,600.00
	SUBTOTAL	<u>\$485.13</u>	<u>\$400.00</u>	<u>\$1,600.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$1,067.13	\$1,060.00	\$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	\$0.00	\$637.00	\$7,500.00
	SUBTOTAL	<u>\$1,067.13</u>	<u>\$1,697.00</u>	<u>\$10,750.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$615.97	\$300.00	\$500.00
502	Rental of Equipment	\$0.00	\$0.00	\$0.00
503	Liability Insurance	\$1,309.58	\$1,470.00	\$2,000.00
505	Advertising	\$549.06	\$383.00	\$500.00
510	Contractual & Fee Basis Services	\$0.00	\$0.00	\$200.00
511	Utility Services	\$13,906.45	\$15,000.00	\$15,000.00
523	Workers Compensation	\$1,822.80	\$2,100.00	\$2,100.00
524	Unemployment Compensation	\$481.55	\$26.00	\$100.00
527	Payroll Taxes	\$2,002.21	\$1,335.00	\$1,500.00
	SUBTOTAL	<u>\$20,687.62</u>	<u>\$20,614.00</u>	<u>\$21,900.00</u>
	TOTAL ALL OBJECT CODES	<u>\$69,098.33</u>	<u>\$71,214.00</u>	<u>\$93,700.00</u>

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ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION SUPPORT SERVICES	DEPARTMENT/ACCOUNT SUPPORT SERVICES		ACCOUNT NUMBER 10-17
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$85,602.20	\$85,010.00	\$86,382.00
SUPPLIES AND MATERIALS		\$27,661.24	\$23,989.00	\$25,450.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$2,562.93	\$6,631.00	\$4,100.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$16,042.22	\$17,283.00	\$9,950.00
CONTRACTUAL SERVICES		\$144,746.43	\$157,325.00	\$152,892.00
CAPITAL OUTLAY		\$0.00	\$31,379.00	\$23,500.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$276,615.02	\$321,617.00	\$302,274.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Animal Control Officer	1	1		
Service Worker	1	1		

SUPPORT SERVICES

#10-17

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$78,279.69	\$79,310.00	\$81,682.00
105	Overtime	\$5,722.51	\$4,200.00	\$3,000.00
108	Special Projects	\$1,200.00	\$1,200.00	\$1,200.00
109	Incentive Pay	\$400.00	\$300.00	\$500.00
SUBTOTAL		\$85,602.20	\$85,010.00	\$86,382.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$1,143.23	\$50.00	\$500.00
204	Uniforms	\$774.40	\$650.00	\$1,000.00
205	Tires & Tubes	\$1,819.34	\$1,200.00	\$2,000.00
206	Motor Vehicle Supplies	\$7,428.61	\$4,907.00	\$4,000.00
207	Minor Tools & Apparatus	\$7,467.19	\$9,975.00	\$8,000.00
208	Janitorial Supplies	\$329.92	\$325.00	\$700.00
209	Chemical & Mechanical Supplies	\$2,607.28	\$4,253.00	\$4,000.00
210	Botanical & Agricultural	\$6,503.97	\$2,629.00	\$5,000.00
215	Other Supplies	(\$412.70)	\$0.00	\$250.00
SUBTOTAL		\$27,661.24	\$23,989.00	\$25,450.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$308.70	\$455.00	\$2,000.00
307	Water Distribution System	\$2,254.23	\$6,176.00	\$2,100.00
SUBTOTAL		\$2,562.93	\$6,631.00	\$4,100.00
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$693.84	\$1,734.00	\$2,000.00
403	Heating & Cooling Equipment	\$0.00	\$0.00	\$0.00
404	Automotive Equipment	\$450.85	\$2,592.00	\$3,000.00
405	Shop Equipment	\$0.00	\$0.00	\$500.00
406	Minor Tools & Equipment	\$0.00	\$78.00	\$250.00
407	Mowing Equipment	\$3,797.25	\$6,127.00	\$3,000.00
411	Radio	\$713.18	\$549.00	\$700.00
422	Playground Equipment	\$10,387.10	\$6,203.00	\$500.00
SUBTOTAL		\$16,042.22	\$17,283.00	\$9,950.00

CONTRACTUAL SERVICES

501	Communication	\$1,351.30	\$1,355.00	\$2,000.00
502	Equipment Rental	\$0.00	\$0.00	\$0.00
503	Liability Insurance	\$1,935.90	\$2,200.00	\$2,500.00
505	Advertising	\$189.78	\$51.00	\$500.00
506	Business & Travel	\$3,057.34	\$1,800.00	\$3,000.00
509	Custody Support Services	\$2,672.31	\$2,574.00	\$2,000.00
510	Contractual & Fee Basis Services	\$1,375.99	\$500.00	\$500.00
511	Utility Services	\$88,541.21	\$100,000.00	\$100,000.00
521	Membership & Subscription	\$150.00	\$240.00	\$1,000.00
523	Workers Compensation	\$1,119.79	\$1,200.00	\$1,500.00
524	Unemployment Compensation	\$18.01	\$18.00	\$20.00
525	Employee Retirement	\$15,767.38	\$14,895.00	\$16,272.00
526	Employee Insurance	\$22,341.56	\$26,247.00	\$16,500.00
527	Payroll Taxes	\$6,225.86	\$6,245.00	\$7,100.00
SUBTOTAL		\$144,746.43	\$157,325.00	\$152,892.00

CAPITAL OUTLAY

601	Buildings	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$0.00	\$31,379.00	\$18,000.00
612	Other Equipment	\$0.00	\$0.00	\$5,500.00
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	\$31,379.00	\$23,500.00
TOTAL ALL OBJECT CODES		\$276,615.02	\$321,617.00	\$302,274.00

MAINTENANCE
#10-19

	ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2022-2023
<u>PERSONNEL SERVICES</u>			
103 Operations & Maintenance	\$64,197.36	\$64,911.00	\$68,807.00
108 Special Projects	\$600.00	\$600.00	\$600.00
109 Incentive Pay	\$480.00	\$400.00	\$500.00
SUBTOTAL	\$65,277.36	\$65,911.00	\$69,907.00
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$250.47	500.00	500.00
204 Uniforms	\$418.94	500.00	500.00
205 Tires & Tubes	\$910.61	256.00	900.00
206 Motor Vehicle Supplies	\$5,506.80	4,428.00	8,000.00
207 Minor Tools & Apparatus	\$4,061.34	4,467.00	6,000.00
208 Janitorial Supplies	\$733.14	56.00	500.00
209 Chemical & Mechanical Supplies	\$1,432.21	470.00	3,700.00
SUBTOTAL	\$13,313.51	10,677.00	20,100.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	\$6.29	1,505.00	600.00
SUBTOTAL	\$6.29	1,505.00	600.00
<u>MAINTENANCE OF EQUIPMENT</u>			
402 Machinery	\$0.00	1,005.00	500.00
403 Heating & Cooling Equipment	\$0.00	247.00	500.00
404 Automotive Equipment	\$1,240.10	1,840.00	1,500.00
405 Shop Equipment	\$8.35	937.00	1,000.00
406 Minor Tools & Equipment	\$0.00	0.00	500.00
411 Radio	\$0.00	0.00	500.00
SUBTOTAL	\$1,248.45	4,029.00	4,500.00
<u>CONTRACTUAL SERVICES</u>			
501 Communication	\$2,518.00	\$2,550.00	\$2,550.00
503 Liability Insurance	\$2,846.91	\$3,196.00	\$3,200.00
511 Utility Services	\$7,084.88	\$9,269.00	\$8,500.00
521 Memberships & Subscriptions	\$124.68	\$0.00	\$400.00
523 Workers Compensation	\$1,536.45	\$1,720.00	\$1,720.00
524 Unemployment Compensation	\$9.00	\$9.00	\$10.00
525 Employee Retirement	\$12,033.52	\$12,191.00	\$13,707.00
526 Employee Insurance	\$16,699.02	\$14,582.00	\$18,400.00
527 Payroll Taxes	\$4,915.72	\$4,730.00	\$6,000.00
SUBTOTAL	\$47,768.18	48,247.00	54,487.00
<u>CAPITAL OUTLAY</u>			
601 Buildings	\$0.00	0.00	0.00
610 Office Equipment	\$0.00	2,780.00	0.00
611 Machinery & Equipment	\$0.00	28,000.00	14,000.00
612 Other Equipment	\$0.00	0.00	0.00
613 Motor Vehicles	\$0.00	0.00	0.00
614 Shop Equipment	\$0.00	2,980.00	0.00
620 Other Improvements	\$0.00	0.00	0.00
SUBTOTAL	\$0.00	33,760.00	14,000.00
TOTAL ALL OBJECT CODES	\$127,613.79	164,129.00	163,594.00

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Water & Sewer Funds

ANNUAL BUDGET				
SUMMARY				
FUND WATER & SEWER	FUNCTION PUBLIC WORKS	DEPARTMENT/ACCOUNT WATER & SEWER		ACCOUNT NUMBER 11-21
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$233,319.29	\$232,694.00	\$245,370.00
SUPPLIES AND MATERIALS		\$66,604.79	\$54,485.00	\$60,400.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$103,603.70	\$96,200.00	\$112,800.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$13,391.26	\$31,715.00	\$15,663.00
CONTRACTUAL SERVICES		\$342,204.16	\$400,344.00	\$417,058.00
CAPITAL OUTLAY		\$0.00	\$1,333,418.00	\$801,360.00
DEBT SERVICE		\$54,529.87	\$371,851.00	\$323,800.00
TOTAL ALL OBJECT CODES		\$813,653.07	\$2,520,707.00	\$1,976,451.00
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 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$212,184.48	\$ 211,794.00	\$ 224,470.00
105	Overtime	\$15,004.81	\$ 15,000.00	\$ 15,000.00
108	Special Projects	\$2,400.00	\$ 2,400.00	\$ 2,400.00
109	Incentive Pay	\$3,730.00	\$ 3,500.00	\$ 3,500.00
SUBTOTAL		\$233,319.29	\$ 232,694.00	\$ 245,370.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$2,821.79	\$ 2,435.00	\$ 2,000.00
204	Uniforms & Clothing	\$1,512.76	\$ 2,200.00	\$ 2,200.00
205	Tires & Tubes	\$1,809.37	\$ -	\$ 3,000.00
206	Motor Vehicle Supplies	\$15,644.00	\$ 10,600.00	\$ 10,000.00
207	Minor Tools & Apparatus	\$8,901.55	\$ 10,000.00	\$ 10,000.00
208	Janitorial Supplies	\$403.32	\$ 500.00	\$ 500.00
209	Chemical & Mechanical Supplies	\$35,512.00	\$ 28,750.00	\$ 32,500.00
215	Other Supplies	\$0.00	\$ -	\$ 200.00
SUBTOTAL		\$66,604.79	\$ 54,485.00	\$ 60,400.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$1,478.94	\$ 7,100.00	\$ 2,500.00
303	Water Chlorination	\$0.00	\$0.00	\$0.00
304	Sanitary Sewers	\$8,242.42	\$ 6,500.00	\$ 35,000.00
305	Sewage Treatment Plant	\$12,722.73	\$ 18,500.00	\$ 13,000.00
307	Water Distribution System	\$70,703.72	\$ 45,000.00	\$ 45,000.00
308	Meters & Settings	\$10,387.20	\$ 12,100.00	\$ 10,300.00
313	Water Tower & Tanks	\$68.69	\$7,000.00	\$7,000.00
SUBTOTAL		\$103,603.70	\$ 96,200.00	\$ 112,800.00
<u>MAINTENANCE OF EQUIPMENT</u>				
401	Office Equipment	\$0.00	\$0.00	\$200.00
402	Machinery	\$8,437.11	\$20,000.00	\$7,500.00
403	Heating & Cooling	\$0.00	\$215.00	\$1,963.00
404	Automotive Equipment	\$4,140.50	\$9,500.00	\$4,000.00
405	Shop Equipment	\$0.00	\$0.00	\$0.00
411	Radio	\$813.65	\$2,000.00	\$2,000.00
SUBTOTAL		\$13,391.26	\$31,715.00	\$15,663.00

CONTRACTUAL SERVICES

501	Communication	\$5,272.66	\$5,800.00	\$5,000.00
502	Rental Fees	\$0.00	\$0.00	\$1,000.00
503	Liability Insurance	\$24,198.69	\$27,200.00	\$27,200.00
505	Advertising	\$261.60	\$1,200.00	\$1,500.00
506	Business & Travel	\$5,478.30	\$4,000.00	\$6,000.00
510	Contractual & Fee Basis Services	\$20,971.30	\$50,000.00	\$50,000.00
511	Utility Services	\$73,024.43	\$82,000.00	\$82,000.00
517	Other Expenses TRRA	\$50.00	\$115.00	\$500.00
520	Utility User Fee	\$24,006.21	\$23,100.00	\$24,000.00
521	Membership & Subscription	\$2,718.04	\$3,500.00	\$4,000.00
522	Administrative Expense	\$69,000.00	\$69,000.00	\$69,000.00
523	Workers Compensation	\$6,015.60	\$6,500.00	\$6,500.00
524	Unemployment Compensation	\$36.00	\$36.00	\$40.00
525	Employee Retirement	\$30,624.06	\$39,775.00	\$44,715.00
526	Employee Insurance	\$63,140.68	\$71,111.00	\$75,603.00
527	Payroll Taxes	\$17,406.59	\$17,007.00	\$20,000.00

SUBTOTAL		<u>\$342,204.16</u>	<u>\$400,344.00</u>	<u>\$417,058.00</u>
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CAPITAL OUTLAY

601	Buildings	\$0.00	\$0.00	\$0.00	Repair Chlorine room \$35,000.00
602	Land	\$0.00	\$0.00	\$0.00	
610	Office Equipment	\$0.00	\$0.00	\$0.00	Up grade SCADA computer \$4,000.00
611	Machinery & Equipment	\$0.00	\$121,000.00	\$0.00	Hyd Pumps for leak trailer \$14,396.78
612	Other Equipment	\$0.00	\$ -	\$ -	Replace A/C unit \$12,000.00
613	Motor Vehicles	\$0.00	\$ 97,598.00	\$ -	Hydo Vac \$91,895.00 Vermeer is on buy board
614	Shop Equipment	\$0.00	\$0.00	\$0.00	
617	Water System Improvement	\$0.00	\$1,102,052.00	\$327,100.00	N.E. Tank Painting, \$327,100
618	Sewer System Improvement	\$0.00	\$12,768.00	\$474,260.00	Red Deer Lift Project & Sewer Meter

SUBTOTAL		<u>\$0.00</u>	<u>\$1,333,418.00</u>	<u>\$801,360.00</u>
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DEBT SERVICE

701	Principal- Certificates of Obligation	\$0.00	\$ 295,494.00	\$ 250,000.00
711	Interest- Certificates of Obligation	\$54,529.87	\$ 76,357.00	\$ 73,800.00

SUBTOTAL		<u>\$54,529.87</u>	<u>\$ 371,851.00</u>	<u>\$ 323,800.00</u>
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TOTAL ALL OBJECT CODES		<u>\$813,653.07</u>	<u>\$ 2,520,707.00</u>	<u>\$ 1,976,451.00</u>
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UTILITY BILLING
#11-22

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
102	Clerical	\$39,978.39	\$41,498.00	\$42,744.00
108	Special Projects	\$600.00	\$600.00	\$600.00
109	Incentive Pay	\$120.00	\$120.00	\$120.00
SUBTOTAL		<u>\$40,698.39</u>	<u>\$42,218.00</u>	<u>\$43,464.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$12,912.97	\$15,000.00	\$15,000.00
SUBTOTAL		<u>\$12,912.97</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>
<u>CONTRACTUAL SERVICES</u>				
503	Liability Insurance	\$56.94	\$64.00	\$100.00
506	Business & Travel	\$1,166.66	\$0.00	\$1,000.00
508	Car Allowance	\$300.00	\$300.00	\$300.00
510	Contractual and Fee Basis Services	\$2,725.15	\$1,865.00	\$2,500.00
521	Membership & Subscription	\$50.00	\$50.00	\$100.00
523	Workers Compensation	\$156.25	\$166.00	\$200.00
524	Unemployment Compensation	\$8.98	\$10.00	\$10.00
525	Employee Retirement	\$5,351.29	\$7,794.00	\$8,515.00
526	Employee Insurance	\$42.12	\$43.00	\$9,472.00
527	Payroll Taxes	\$3,133.38	\$3,163.00	\$3,500.00
SUBTOTAL		<u>\$12,990.77</u>	<u>\$13,455.00</u>	<u>\$25,697.00</u>
TOTAL ALL OBJECT CODES		<u>\$66,602.13</u>	<u>\$70,673.00</u>	<u>\$84,161.00</u>

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Sanitation Fund

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TRASH COLLECTION
#12-30

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$86,574.61	\$88,700.00	\$92,394.00
105	Overtime	\$36.53	\$0.00	\$2,600.00
108	Special Projects	\$1,200.00	\$1,200.00	\$1,200.00
109	Incentive Pay	\$120.00	\$120.00	\$120.00
SUBTOTAL		<u>\$87,931.14</u>	<u>\$90,020.00</u>	<u>\$96,314.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$0.00	\$100	\$100.00
204	Uniforms	\$1,073.70	\$1,200.00	\$1,200.00
205	Tires & Tubes	\$3,559.50	\$2,400.00	\$6,000.00
206	Motor Vehicle Supplies	\$15,311.36	\$16,250.00	\$15,500.00
207	Minor Tools & Apparatus	\$14,452.86	\$29,805.00	\$30,000.00
208	Janitorial Supplies	\$0.00	\$10.00	\$100.00
209	Chemical & Mechanical	\$0.00	\$0.00	\$1,500.00
215	Other Supplies	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$34,397.42</u>	<u>\$49,765.00</u>	<u>\$54,400.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$0.00	\$160.00	\$1,000.00
SUBTOTAL		<u>\$0.00</u>	<u>\$160.00</u>	<u>\$1,000.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$2,150.44	\$300.00	\$1,000.00
404	Automotive Equipment	\$14,390.04	\$8,100.00	\$17,000.00
411	Radio	\$302.12	\$240.00	\$500.00
SUBTOTAL		<u>\$16,842.60</u>	<u>\$8,640.00</u>	<u>\$18,500.00</u>
<u>CONTRACTUAL SERVICES</u>				
503	Liability Insurance	\$5,124.43	\$5,751.00	\$5,800.00
505	Advertising	\$54.00	\$400.00	\$400.00
506	Business & Travel	\$0.00	\$250.00	\$250.00
510	Contractual & Fee Basis Services	\$249.80	\$100.00	\$1,000.00
511	Utility Services	\$1,098.74	\$2,272.00	\$2,500.00
520	Utility User Fee	\$10,291.39	\$11,000.00	\$11,000.00
521	Membership & Subscription	\$315.00	\$385.00	\$400.00
522	Administrative Expense	\$12,849.96	\$12,850.00	\$12,850.00
523	Workers Compensation	\$3,489.57	\$3,700.00	\$3,800.00
524	Unemployment Compensation	\$236.39	\$18.00	\$25.00
525	Employee Retirement	\$7,493.63	\$16,658.00	\$18,405.00
526	Employee Insurance	\$29,920.64	\$34,121.00	\$41,316.00
527	Payroll Taxes	\$6,438.65	\$6,320.00	\$8,000.00
SUBTOTAL		<u>\$77,562.20</u>	<u>\$93,825.00</u>	<u>\$105,746.00</u>
<u>CAPITAL OUTLAY</u>				
613	Motor Vehicles	\$0.00	\$0.00	\$0.00
615	Refuse Collection Equipment	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES		<u>\$216,733.36</u>	<u>\$242,410.00</u>	<u>\$275,960.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND SANITATION	FUNCTION PUBLIC WORKS	DEPARTMENT/ACCOUNT TRANSFER STATION		ACCOUNT NUMBER 12-32
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$142,505.77	\$157,690.00	\$157,690.00
SUPPLIES AND MATERIALS		\$23,915.47	\$23,560.00	\$39,300.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$429.50	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$14,430.59	\$12,518.00	\$14,050.00
CONTRACTUAL SERVICES		\$104,647.91	\$113,312.00	\$144,184.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$10,000.00
TOTAL ALL OBJECT CODES		\$285,929.24	\$307,080.00	\$365,224.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Sanitation Superintendent	1	1		
Service Worker	2	2		

TRANSFER STATION
#12-32

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$139,595.83	\$148,446.00	\$152,890.00
105	Overtime	\$29.94	\$50.00	\$1,900.00
106	Part Time	\$1,800.00	\$0.00	\$0.00
108	Special Projects	\$0.00	\$1,800.00	\$1,800.00
109	Incentive Pay	\$1,080.00	\$1,080.00	\$1,100.00
SUBTOTAL		<u>\$142,505.77</u>	<u>\$157,690.00</u>	<u>\$157,690.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$251.45	\$1,500.00	\$2,000.00
203	Furniture/Fixtures	\$0.00	\$0.00	\$0.00
204	Uniforms & Clothing	\$833.15	\$1,100.00	\$1,000.00
205	Tires & Tubes	\$3,645.44	\$14,000.00	\$14,000.00
206	Motor Vehicle Supplies	\$18,017.86	\$6,060.00	\$16,000.00
207	Minor Tools & Apparatus	\$758.86	\$402.00	\$5,000.00
208	Janitorial Supplies	\$304.96	\$468.00	\$800.00
209	Chemical & Mechanical Supplies	\$103.75	\$30.00	\$500.00
SUBTOTAL		<u>\$23,915.47</u>	<u>\$23,560.00</u>	<u>\$39,300.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$429.50	\$0.00	\$0.00
SUBTOTAL		<u>\$429.50</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$11,049.14	\$8,758.00	\$8,500.00
403	Heating and Cooling Equipment	\$0.00	\$0.00	\$500.00
404	Automotive Equipment	\$3,045.93	\$3,500.00	\$4,000.00
405	Shop Equipment	\$0.00	\$0.00	\$0.00
411	Radio	\$335.52	\$260.00	\$1,050.00
SUBTOTAL		<u>\$14,430.59</u>	<u>\$12,518.00</u>	<u>\$14,050.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$2,406.24	\$2,421.00	\$2,500.00
502	Rental of Equipment	\$0.00	\$0.00	\$0.00
503	Liability Insurance	\$1,081.82	\$1,215.00	\$1,500.00
505	Advertising	\$0.00	\$0.00	\$400.00
506	Business & Travel	\$1,022.88	\$111.00	\$3,000.00
510	Contractual & Fee Basis Services	\$12,735.66	\$250.00	\$12,500.00
511	Utility Services	\$9,257.51	\$10,000.00	\$10,000.00
521	Membership & Subscription	\$1,399.68	\$1,155.00	\$1,200.00
522	Administrative Expense	\$14,499.96	\$14,500.00	\$14,500.00
523	Workers Compensation	\$5,234.35	\$5,550.00	\$5,600.00
524	Unemployment Compensation	\$26.99	\$27.00	\$30.00
525	Employee Retirement	\$12,701.28	\$27,878.00	\$30,456.00
526	Employee Insurance	\$33,385.44	\$39,369.00	\$49,498.00
527	Payroll Taxes	\$10,896.10	\$10,836.00	\$13,000.00
SUBTOTAL		<u>\$104,647.91</u>	<u>\$113,312.00</u>	<u>\$144,184.00</u>
<u>CAPITAL OUTLAY</u>				
611	Machinery and Equipment	\$0.00	\$0.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$10,000.00
613	Motor Vehicles	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>
TOTAL ALL OBJECT CODES		<u>\$285,929.24</u>	<u>\$307,080.00</u>	<u>\$365,224.00</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 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
CONTRACTUAL SERVICES		\$0.00	\$0.00	\$50,000.00
TOTAL ALL OBJECT CODES		\$0.00	\$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>2021--2022</u>	<u>ESTIMATED</u> <u>2022--2023</u>	<u>PROPOSED</u> <u>2023--2024</u>
<u>CONTRACTUAL SERVICES</u>			
506 Business & Travel	\$0.00	\$0.00	\$0.00
510 Contractual & Fee Basis Services	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>
SUBTOTAL	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$50,000.00</u></u>
TOTAL ALL OBJECT CODES	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$50,000.00</u></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 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$52,959.06	\$54,517.00	\$58,192.00
SUPPLIES AND MATERIALS		\$33,139.31	\$26,960.00	\$28,450.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$9,712.85	\$5,485.00	\$11,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$8,270.76	\$6,050.00	\$6,050.00
CONTRACTUAL SERVICES		\$111,947.05	\$90,715.00	\$105,065.00
CAPITAL OUTLAY		\$537.00	\$75,682.00	\$15,000.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$216,566.03	\$259,409.00	\$223,757.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Superintendent	1	1		

GOLF COURSE
#14-40

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$48,929.06	\$49,617.00	\$52,592.00
106	Part - Time	\$3,430.00	\$4,300.00	\$5,000.00
108	Special Projects	\$600.00	\$600.00	\$600.00
SUBTOTAL		<u>\$52,959.06</u>	<u>\$54,517.00</u>	<u>\$58,192.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$1,315.47	\$2,065.00	\$1,500.00
205	Tires & Tubes	\$840.95	\$755.00	\$400.00
206	Motor Vehicle Supplies	\$7,285.85	\$3,066.00	\$4,800.00
207	Minor Tools & Apparatus	\$4,137.98	\$1,886.00	\$2,000.00
208	Janitorial Supplies	\$279.25	\$361.00	\$750.00
209	Chemical & Mechanical Supplies	\$19,279.81	\$18,827.00	\$19,000.00
SUBTOTAL		<u>\$33,139.31</u>	<u>\$26,960.00</u>	<u>\$28,450.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$2,218.61	\$63.00	\$2,000.00
307	Water Distribution System	\$2,985.24	\$2,335.00	\$4,000.00
309	Golf Course Maintenance	\$4,509.00	\$3,087.00	\$5,000.00
SUBTOTAL		<u>\$9,712.85</u>	<u>\$5,485.00</u>	<u>\$11,000.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$7,558.04	\$4,000.00	\$4,000.00
403	Heating & Cooling Equipment	\$514.00	\$500.00	\$500.00
404	Automotive Equipment	\$198.72	\$1,000.00	\$1,000.00
405	Shop Equipment	\$0.00	\$150.00	\$150.00
406	Minor Tools & Equip	\$0.00	\$400.00	\$400.00
SUBTOTAL		<u>\$8,270.76</u>	<u>\$6,050.00</u>	<u>\$6,050.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$2,147.79	\$2,400.00	\$2,400.00
502	Rental of Equipment	\$13,393.00	\$0.00	\$2,000.00
503	Liability Insurance	\$3,587.10	\$4,500.00	\$4,500.00
505	Advertising	\$1,482.12	\$1,460.00	\$1,000.00
510	Contractual & Fee Basis Services	\$35,020.00	\$37,200.00	\$42,000.00
511	Utility Services	\$35,195.42	\$22,504.00	\$25,000.00
521	Membership & Subscription	\$2,100.00	\$0.00	\$2,000.00
523	Workers Compensation	\$1,067.70	\$1,200.00	\$1,200.00
524	Unemployment Compensation	\$62.94	\$13.00	\$20.00
525	Employee Retirement	\$7,023.62	\$9,318.00	\$10,477.00
526	Employee Insurance	\$6,891.28	\$8,120.00	\$9,472.00
527	Payroll Taxes	\$3,976.08	\$4,000.00	\$4,996.00
SUBTOTAL		<u>\$111,947.05</u>	<u>\$90,715.00</u>	<u>\$105,065.00</u>
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$537.00	\$10,682.00	\$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	\$65,000.00	\$3,000.00
620	Other Improvements	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$537.00</u>	<u>\$75,682.00</u>	<u>\$15,000.00</u>
TOTAL ALL OBJECT CODES		<u>\$216,566.03</u>	<u>\$259,409.00</u>	<u>\$223,757.00</u>

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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 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$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		\$109,410.66	\$138,454.00	\$138,454.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$109,410.66	\$138,454.00	\$138,454.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

HOTEL OCCUPANCY TAX
#18-42

	ACTUAL 2021- 2022	ESTIMATED 2022- 2023	PROPOSED 2023- 2024
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	\$0.00	\$0.00	\$0.00
SUBTOTAL	\$0.00	\$0.00	\$0.00
<u>CONTRACTUAL SERVICES</u>			
510 Contractual & Fee Basis Services	\$109,410.66	\$138,454.00	\$138,454.00
SUBTOTAL	\$109,410.66	\$138,454.00	\$138,454.00
<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	\$109,410.66	\$138,454.00	\$138,454.00

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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 REVENBUE 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

600-699

CAPITAL OUTLAY- OVER \$2,500

601 Buildings

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

602 Land

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

603 Betterments to Land

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

610 Office Equipment

Includes the cost of all additions to office equipment

611 Machinery and Equipment

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

612 Other Equipment

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

613 Motor Vehicles

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

614 Shop Equipment

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

615 Refuse Collection Equipment

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

616 Street Improvements

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

617 Water System Improvements

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

618 Sewer System Improvements

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

619 Traffic Engineering Improvements

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

620 Other Improvements

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

621 Pro-Rate Water and Sewer Improvements

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

700-799

DEBT SERVICE

701 Principal- Certificates of Obligation

702 Principal- Revenue Bonds

711 Interest- Certificates of Obligation

712 Interest- Revenue Bonds

715 Installment Payments

Includes lease-purchase agreements and all types of installment payments

NOTE: CLASSIFICATION OF EXPENDITURES BY PROGRAM OR PROJECT

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

ACCOUNT CODES

100-199

TAXES

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

	160	Liquor Tax
	170	Hotel Occupancy Tax
	190	Other Taxes
200-299	<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

	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

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

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