City of Iowa Park

Fiscal Year 2023-2024
Operating Budget

General Fund &
Utility Fund

City of Iowa Park

Fiscal Year 2023-2024
Operating Budget

General Fund
&
Utility Fund

City Council

Mayor
Ray Schultz

Mayor Pro tempore
Lori Shierry

City Council Place 1
Stephanie Wooten

City Council Place 2
Jeff Pogatshnik

City Council Place 3
Randall Barker

City Council Place 5
Sherrie Williams

Proposed Budget Cover Page

Fiscal Year 2023/2024

Required notice, pursuant to Section 102.007 of the Texas Local Government Code:

This budget will raise more revenue from property taxes than last year's budget by an amount of $221,715, which is an 8.7868 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $51,039.67.

Record Vote

The members of the City Council of the City of Iowa Park voted on the proposal to adopt the Fiscal Year 2023-2024 Budget on August 28, 2023, and the record vote is as follows:

	For	Against	Present	Absent
Mayor Ray Schultz			X	
Mayor Pro tem Lori Shierry	X			
Councilor Stephanie Wooten (Place 1)	X			
Councilor Jeff Pogatshnik (Place 2)	X			
Councilor Randall Barker (Place 3)	X			
Councilor Sherrie Williams (Place 5)	X			

Tax Rates	Adopted FY 2021-2022	Adopted FY 2022-2023	Proposed FY 2023-2024
Property Tax Rate	$0.7400/100	$0.7200/100	$0.7200/100
No New Revenue (NNR) Tax Rate	$0.6915/100	$0.6346/100	$0.6517/100
NNR Maintenance & Operations Rate	$0.6915/100	$0.5834/100	$0.6093/100
Voter Approval Tax Rate*	$0.7662/100	$0.7221/100	$0.7230/100
Debt Service Rate	$0.0000/100	$0.0512/100	$0.0662/100

*Voter-approval tax rate adjusted for unused increment rate.

Debt Obligations

The total debt obligation for the City of Iowa Park secured by property taxes is $214,762.50.

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City of Iowa Park
103 N. Wall • P.O. Box 190 | Iowa Park, Texas 76367-0190
PHONE (940) 592-2131 | FAX (940) 592-4793
jflemming@iowapark.com • www.iowapark.com
Jerry Flemming, City Manager

MEMORANDUM

Date: August 29, 2023

TO: Mayor and City Council

FROM: City Manager Jerry Flemming

SUBJECT: Proposed General Fund & Utility Fund Operating Budgets (FY 2023-2024)

Proposed General Fund and Utility Fund operating budgets for the City of Iowa Park for Fiscal Year 2023-2024 are hereby filed with the City Secretary in accordance with the Texas Local Government Code (Sec. 102.005) and presented to the City Council in accordance with the Iowa Park Home Rule Charter (Sec. 4.03(5)). The formal budget process for Fiscal Year 2023-2024 began with the budget preparation and approval schedule adopted by the City Council on May 15, 2023. The budget process has continued behind-the-scenes and during seven public meetings of the City Council. Budget workshops were held on August 14th and on August 28th so that staff could prepare this most recent draft of the proposed budget in time to present to the City Secretary as required prior to August 29, 2023.

Both proposed budgets include 2.0% salary increases for all regular employees of the city. There is also $53,000 ($37,100 (GF) & $15,900 (UF)) reserved for anticipated increases in the cost of employee health & life insurance and $20,000 reserved for potential department head salary adjustments to keep salaries fair and consistent with department head responsibilities, and to ensure that department heads are compensated above direct reports who earn premium overtime pay.

A balanced General Fund operating budget with revenues and expenditures in the amount of $5,650,060 has been proposed which is an $825,390 (14.61%) increase over the Present (FY 2022-2023) operating budget. This budget includes a $303,310 advance from the GF Capital Improvement Fund for capital outlays associated with the new police and fire stations under construction. The budget includes the first of ten years of a lease purchase agreement for a new truck with slurry equipment for street maintenance and $129 thousand for engineering of

Johnson Road Improvements. The budget also includes $85 thousand for Improvements to the Tom Burnett Memorial Library which may be used as matching funds for additional improvements to the 100-years-old structure. The proposed budget notably does not include any City Hall improvements or engineering for N Park Place Circle. These are City Council priorities which will be considered as funding becomes available.

The proposed General Fund Operating Budget for the fiscal year (October 1, 2023-September 30, 2024) will require a property tax rate of $0.7200 / $100 valuation. This includes a debt service rate of $$0.0662 and a maintenance & operations rate of $0.6538. A record vote of the proposed tax rate was taken on August 28th.

The proposed Utility Fund operating budget has balanced revenues and expenses of $4,952,490, an increase of $565,760 (11.42%) over the present (FY 2022-2023) operating budget. The budget includes increased revenues and expenditures due to the increased rates of wholesale treated water. The budget also includes $160,000 advance from Utility Fund reserves for capital improvement projects, specifically, $130 thousand for an assessment of the Cypress water transmission line, $116,000 for lift station improvements, and $124,760 for supervisory control and data acquisition (SCADA) system upgrades for water distribution, wastewater lift stations and the treatment plant. The proposed budget also includes a reduction in force of one fulltime position (½ water and, ½ wastewater plant) due to previously implemented efficiencies.

The budgets include allocations for personnel, supplies, contractuals, and capital outlays in sixteen General Fund and six Utility Fund cost centers. Capital outlays include building & structure improvements, machinery and equipment, system improvements and street construction. The proposed allocations were discussed publicly during staff reports on May 15th, June 12th and 26th, July 10th and 24th, and budget workshops on August 14th and 28th. The proposed budget has been revised at the direction of the City Council to be filed with the City Secretary.

A public budget hearing and a public tax rate hearing are scheduled on September 11th and City Council as well as the general public will be able to discuss the proposed operating budgets and specific allocations. It is anticipated that City Council will adopt an annual budget and tax rate on September 25, 2023, in accordance with the Tax Code and the Local Government Code which regulate the municipal budget and tax rate preparation and adoption processes.

This version of the proposed operating budgets as filed with the City Secretary will be available to the general public at City Hall and on the City's website at IowaPark.com. The public is invited to review the document and ask questions and comment on the proposed operating budgets prior to as well as during the public hearings. Staff will make every reasonable attempt to provide meaningful and accurate answers. Upon adoption by the City Council, the budgets will become public policy to be implemented by staff on behalf of the citizens of Iowa Park.

Gratitude is expressed to City Council for providing the leadership required to make many challenging decisions required to produce this document in these challenging times.

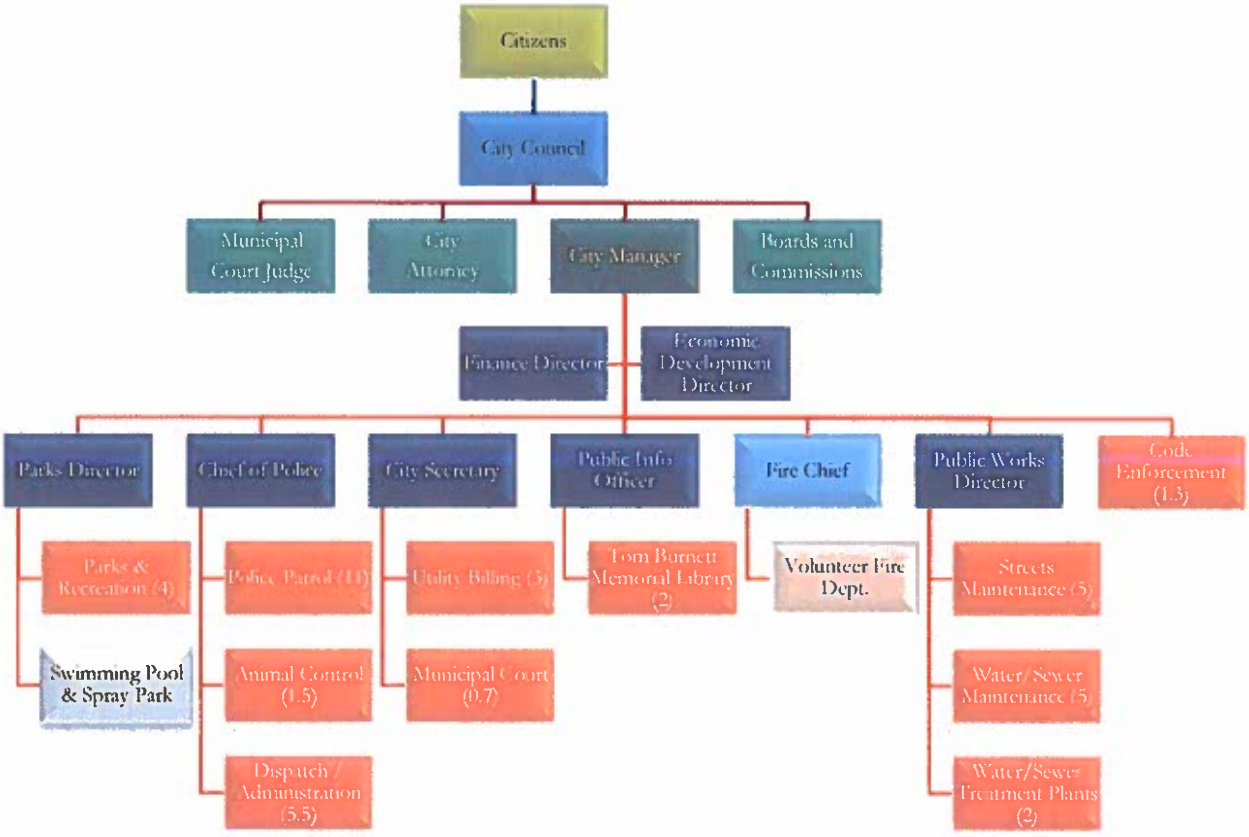
Budget Preparation and Approval Schedule

(Adopted May 15, 2023)
(Administratively Edited June 7 & 23rd)

May 15, 2023	Monday	• Approve Budget Preparation & Approval Schedule • Receive Debt Obligation Report
May 29, 2023	Monday	• Official City Holiday (Memorial Day) • No Public Meetings
June 12, 2023	Monday	• Receive City Human Resources Report • Receive City Facilities Report • Receive City Vehicles and Equipment Report
June 26, 2023	Monday	• Receive Police, Dispatch and Animal Control Budget Report • Receive Parks & Recreation Budget Report • Receive Library Budget Report
July 10, 2023	Monday	• Receive Public Works / Public Utilities Budget Report • Receive Fire and Emergency Services Budget Report • Receive Economic Development Budget Report
July 24, 2023	Monday	• Receive Third Quarter Financial Report • Receive Capital Outlay Report
July 25, 2023	Tuesday	• Certification of Anticipated Collection Rate (by 7/25/2023)
July 28, 2023	Friday	• Calculation of No New Revenue Tax Rate and Voter Approval Tax Rate (by August 7, 2023)
August 7, 2023	Monday	• Hold (First Monday)
August 14, 2023	Monday	• First Budget Workshop
August 21, 2023	Monday	• Hold (Third Monday)

August 28, 2023	Monday	• Second Budget Workshop • Record Vote on Proposed Tax Rate (at least 5 days after Certification of Anticipated Collection Rate and before 9/22/2023)
August 29, 2023	Tuesday	• File Proposed Budget with City Secretary (by 8/29/2023)
August 31, 2023	Thursday	• Publish Notices of Hearings and Tax Rate (10-30 days before first hearing)
September 4, 2023	Monday	• Official City Holiday (Labor Day) • No Public Meeting
September 11, 2023	Monday	• Budget and Tax Rate Hearing (at least 10 days after public notice, at least 15 days after budget filed with City Secretary, and at least one day prior to levy)
September 18, 2023	Monday	• Hold (Third Monday)
September 25, 2023	Monday	• Adoption of Maintenance & Operations Budget (Prior to 9/29/2023) • Adoption of Property Tax Rate (Prior to 9/29/2023)

Organizational Chart



Boards and Commissions: Planning and Zoning Commission, Board of Adjustment, Economic Development (4A) Corporation and Community Development (4B) Corporation.

46 Fulltime Regular Positions. The proposed budget includes the elimination of one 0.05 position from the Water Plant (5420) and 0.05 FTE from the Wastewater Plant (5620) cost centers.

6 Part-Time (3.0 FTE) Positions (1 Dispatcher, 1 Animal Control Officer, 4 Library Clerks,).

X Volunteer Positions (Iowa Park Volunteer Fire Department).

Y Seasonal Positions (Swimming Pool & Spray Park).

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Governing Body

The governing body of the City of Iowa Park is the City Council which consists of the Mayor and five Council Members:

City Council

Mayor	Ray Schultz	term expires 2024
Mayor Pro tempore	Lori Shierry	term expires 2024
City Council, Place 1	Stephanie Wooten	term expires 2025
City Council, Place 2	Jeffrey Pogatshnik	term expires 2024
City Council, Place 3	Randall Barker	term expires 2025
City Council, Place 5	Sherrie Williams	term expires 2025

City Vision/Mission

The City of Iowa Park should have the leadership, resources and will to be a safe, clean, affordable City that encourages individuality and excellence. The City of Iowa Park must plan for the resources required to maintain and preserve the local identity and to promote and improve the small-town charm.

City Goals

1. Organizational Development. A community with leaders and staff focused on honesty, integrity, continuous improvement, professionalism, accessibility, accountability and transparency.
2. Management Development. An organization focused on the professional management of public assets, programs and services to promote community and economic development.
3. Public Safety. A community where citizens and visitors are safe, and feel safe, from crime, fire and other hazards anywhere in the community.
4. Code Compliance. A community that is clean, safe and family-friendly, where citizens participate in home rule government.
5. Public Works. A community with safe and effective transportation systems, drainage systems and sanitation services.
6. Public Utilities. A community with safe and reliable public water and wastewater services to service a growing community and future economic development.
7. Quality of Life. A community where public libraries, parks, open spaces and recreational opportunities are available for all citizens.

City Objectives:

1.0	**Organizational Development**
1.01	Mission-Orientation
1.02	Leadership Development
1.03	Administrative-Political Dichotomy
1.04	Communication
1.05	Organizational Security
1.06	Networking Partnerships
2.0	**Management Development**
2.01	Customer Service
2.02	Management & Financial Services
2.03	Budget Preparation & Approval
2.04	Human Resources
2.05	Public Facilities
2.06	Lease Agreements
2.07	Service Contracts
2.08	Fleet Management
2.09	Community Involvement
2.10	Economic Development
2.11	Public Programs & Services
3.0	**Public Safety**
3.01	Emergency Management Planning
3.02	Police
3.03	Fire & Emergency Services
3.04	Dispatch
4.0	**Code Compliance**
4.01	Animal Control
4.02	Code Enforcement
5.0	**Public Works**
5.01	Traffic
5.02	Pesticide Application
5.03	Drainage Improvements & Floodway Management
5.04	Solid Waste Collection & Disposal
6.0	**Public Utilities**
6.01	Utility Policy
6.02	Water Supply & Distribution
6.03	Water Resource Reclamation & Recovery
7.0	**Quality of Life**
7.01	Parks & Recreation
7.02	Swimming Pool & Spray Park
7.03	Tom Burnett Memorial Library
7.04	Community Monuments & Entryways
7.05	Special Events
7.06	Natural, Cultural & Historical Resource Stewardship
7.07	Playgrounds & Athletic Fields

Strategic Plan:

City of Iowa Park, Texas, 2023 DRAFT Strategic Plan included as Appendix A of this Budget Document.

Boards and Commissions

Planning & Zoning Commission

David Padget	Chairperson
Chad Witherspoon	Vice Chair
Barry Watson	Member
Chris Schlaud	Member
John Campbell	Member
Serena Criswell	Member
*Greg Polly	Secretary

Board of Adjustment

Max Henderson	Chairperson
Carmen Lozipone	Member
David Padget	Member
Sherry Little	Member
Vacant	Member
Lynn Dutton	Alternate
Michael Baker	Alternate
Vacant	Alternate
*Mike McCarty	Secretary

Economic Development (4A) Corporation

Max Henderson	President
Glena Via	Vice President
Jeff Rhoades	Director
Jonathan Clubb	Director
Steve Moody	Director
*Jerry Flemming	Secretary
*Becky Ferguson	Treasurer

Community Development (4B) Corporation

Dolores Hamilton	President
Raymond Forsythe	Vice President
Carey Waters	Director
Jeff Watts	Director
Randy Catlin	Director
Andrea Pogatschnik	Director
Vacant	Director
*Janice Newman	Secretary
*Becky Ferguson	Treasurer

* denotes non-voting member

Municipal Court

Officers

Dan Thompkins	Municipal Court Judge
Sara Rangel	Municipal Court Clerk
Dan De La Cruz	Prosecuting Attorney
Off-Duty Police Officers	Municipal Court Bailiffs

Administration

Management Team

Jerry Flemming	City Manager*
Janice Newman	City Secretary
Becky Ferguson	Finance Director
Steve Davis	Chief of Police*
Mike McCarty	Public Works Director*
Jason Griffin	Parks & Recreation Director*
David Owen	Economic Development Director*
Amie Schultz	Public Information Officer
Andy Payne	Fire Chief (Volunteer)
Mike Guevara	City Attorney (Contract)*

*Appointed by the City Council

Departments

Administration (General Fund and Utility Fund)
Animal Control
Code Enforcement
Economic Development
Fire & Emergency Services
Library
Municipal Court
Police
Parks & Recreation
Public Safety Dispatch
Public Works
Streets & Drainage
Swimming Pool & Spray Park
Utility Billing & Meter Reading
Utility Support Services
Water Resource Recovery
Water Supply & Distribution

Debt Obligations

(Effective October 1, 2023)

Debt Paid in FY 2022-2023 (General Fund and Utility Fund)

FUND	PRINCIPLE	INTEREST	DEBT DUE
General Fund	$79,907.49	$159,087.53	$238,995.02
Utility Fund	$337,500.00	$37,210.00	$374,710.00
TOTAL	$417,407.49	$196,297.53	$613,705.02

Debt to be Paid in FY 2023-2024 (General Fund and Utility Fund)

FUND	PRINCIPLE	INTEREST	DEBT DUE
General Fund	$157,247.31[1]	$144,435.34[2]	$301,682.65
Utility Fund	$346,000.00[3]	$26,547.50[4]	$372,547.50
TOTAL	$503,247.31	$170,982.84	$674,230.15

Increase or (Decrease) from Previous Year

FUND	PRINCIPLE	INTEREST	DEBT DUE
General Fund	$77,339.82	-$14,652.19	$62,687.63
Utility Fund	$8,500.00	-$10,662.50	-$2,162.50
TOTAL	$85,839.82	-$25,314.69	$60,525.13

Notes

1. General Fund Principle: $75,000.00 for public safety facilities; $54,000.00 for municipal swimming pool (Community Development (4B) Corporation) and $28,247.31 for fire truck lease.
2. General Fund Interest: $136,262.50 for public safety facilities, $2,565.00 for swimming pool (4B Corporation) and $5,607.84 for fire truck lease.
3. Utility Fund Principle: $306,000.00 for Highway 287 Water Line and $40,000.00 for Wastewater Effluent Reuse Project (Economic Development (4A) Corporation).
4. Utility Fund Interest: $14,535.00 for Highway 287 Water Line and $12,012.50 for Wastewater Effluent Reuse Project (4A Corporation).

Summary of General Fund Debt Obligation

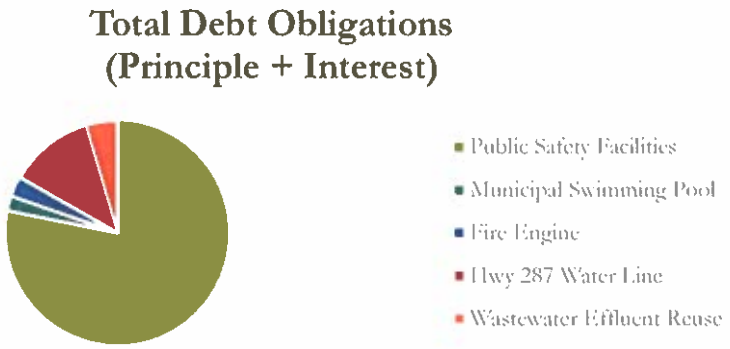
DEBT	PRINCIPLE	INTEREST	GF DEBT OBLIGATION
Series 2022 Taxable Bond[1]	$3,945,000.00	$2,224,343.75	$6,169,343.75
Series 2014 Refunding Bond[2]	$112,500.00	$3,577.50	$116,077.50
Lease/Purchase--Fire Engine	$183,010.08	$20,120.82	$203,130.90
TOTAL	**$4,240,510.08**	**$2,248,042.07**	**$6,488,552.15**

Summary of Utility Fund Debt Obligation

DEBT	PRINCIPLE	INTEREST	UF DEBT OBLIGATION
Series 2014 Refunding Bond[2]	$637,500.00	$20,272.50	$657,772.50
Series 2014 Taxable Bond[3]	$280,000.00	$41,328.75	$321,328.75
TOTAL	**$917,500.00**	**$61,601.25**	**$979,101.25**

Combined (General Fund and Utility Fund) Debt Obligation

DEBT	PRINCIPLE	INTEREST	TOTAL DEBT OBLIGATION
General Fund	$4,240,510.08	$2,248,042.07	$6,488,552.15
Utility Fund	$917,500.00	$61,601.25	$979,101.25
TOTAL	**$5,158,010.08**	**$2,309,643.32**	**$7,467,653.40**



Notes

1. Series 2022 Taxable Bond: Public Safety Facilities
2. Series 2014 Refunding Bond: Municipal Swimming Pool (General Fund) and Hwy 287 Water Line (Utility Fund)
3. Series 2014 Taxable Bond: Wastewater Effluent Reuse Facility

GENERAL FUND DEBT OBLIGATIONS

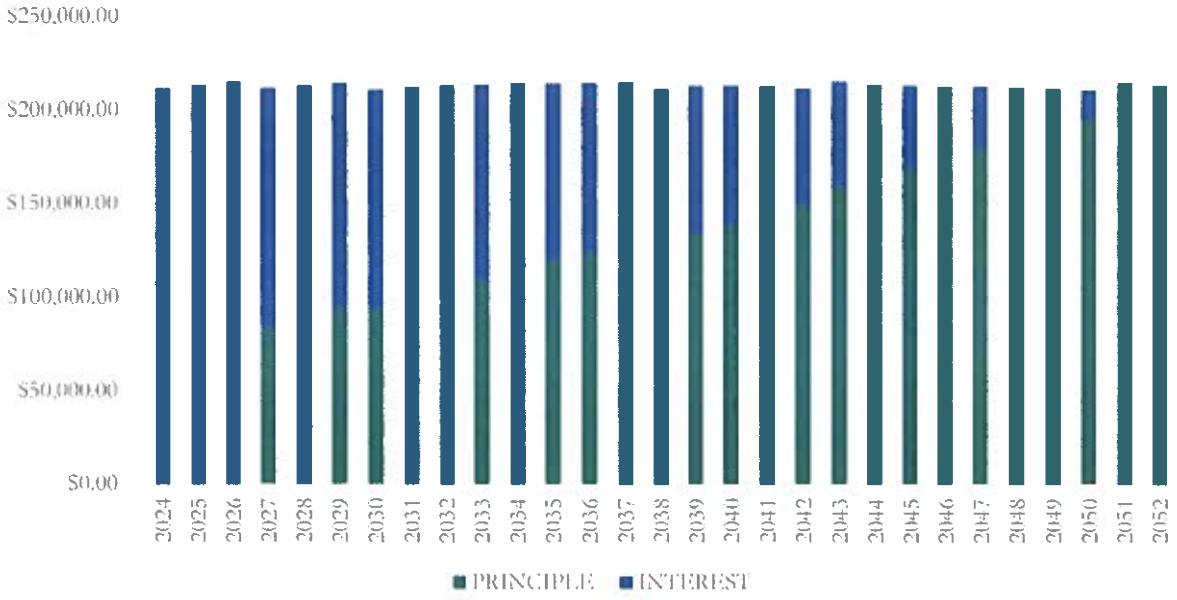
Series 2022 Taxable Bond (General Fund) – Public Safety Facilities

On February 14, 2022, the City Council approved the issuance of $3,945,000 in Combination Tax and Limited Surplus Revenue Certificates of Obligation for the design and construction of a new police station.

DATE	PRINCIPLE	INTEREST	TOTAL
10/15/2023	75,000.00	68,881.25	143,881.25
4/15/2024	0.00	67,381.25	67,381.25
10/15/2024	80,000.00	67,381.25	147,381.25
4/15/2025	0.00	65,781.25	65,781.25
10/15/2025	85,000.00	65,781.25	150,781.25
4/15/2026	0.00	64,081.25	64,081.25
10/15/2026	85,000.00	64,081.25	149,081.25
4/15/2027	0.00	62,381.25	62,381.25
10/15/2027	90,000.00	62,381.25	152,381.25
4/15/2028	0.00	60,581.25	60,581.25
10/15/2028	95,000.00	60,581.25	155,581.25
4/15/2029	0.00	58,681.25	58,681.25
10/15/2029	95,000.00	58,681.25	153,681.25
4/15/2030	0.00	56,781.25	56,781.25
10/15/2030	100,000.00	56,781.25	156,781.25
4/15/2031	0.00	54,781.25	54,781.25
10/15/2031	105,000.00	54,781.25	159,781.25
4/15/2032	0.00	52,681.25	52,681.25
10/15/2032	110,000.00	52,681.25	162,681.25
4/15/2033	0.00	50,481.25	50,481.25
10/15/2033	115,000.00	50,481.25	165,481.25
4/15/2034	0.00	48,181.25	48,181.25
10/15/2034	120,000.00	48,181.25	168,181.25
4/15/2035	0.00	45,781.25	45,781.25
10/15/2035	125,000.00	45,781.25	170,781.25
4/15/2036	0.00	43,281.25	43,281.25
10/15/2036	130,000.00	43,281.25	173,281.25
4/15/2037	0.00	41,493.75	41,493.75
10/15/2037	130,000.00	41,493.75	171,493.75
4/15/2038	0.00	39,706.25	39,706.25
10/15/2038	135,000.00	39,706.25	174,706.25
4/15/2039	0.00	37,850.00	37,850.00
10/15/2039	140,000.00	37,850.00	177,850.00
4/15/2040	0.00	35,050.00	35,050.00
10/15/2040	145,000.00	35,050.00	180,050.00
4/15/2041	0.00	32,150.00	32,150.00

10/15/2041	150,000.00	32,150.00	182,150.00
4/15/2042	0.00	29,150.00	29,150.00
10/15/2042	160,000.00	29,150.00	189,150.00
4/15/2043	0.00	25,950.00	25,950.00
10/15/2043	165,000.00	25,950.00	190,950.00
4/15/2044	0.00	22,650.00	22,650.00
10/15/2044	170,000.00	22,650.00	192,650.00
4/15/2045	0.00	20,100.00	20,100.00
10/15/2045	175,000.00	20,100.00	195,100.00
4/15/2046	0.00	17,475.00	17,475.00
10/15/2046	180,000.00	17,475.00	197,475.00
4/15/2047	0.00	14,775.00	14,775.00
10/15/2047	185,000.00	14,775.00	199,775.00
4/15/2048	0.00	12,000.00	12,000.00
10/15/2048	190,000.00	12,000.00	202,000.00
4/15/2049	0.00	9,150.00	9,150.00
10/15/2049	195,000.00	9,150.00	204,150.00
4/15/2050	0.00	6,225.00	6,225.00
10/15/2050	205,000.00	6,225.00	211,225.00
4/15/2051	0.00	3,150.00	3,150.00
10/15/2051	210,000.00	3,150.00	213,150.00
TOTAL	$3,945,000.00	$2,224,343.75	$6,169,343.75

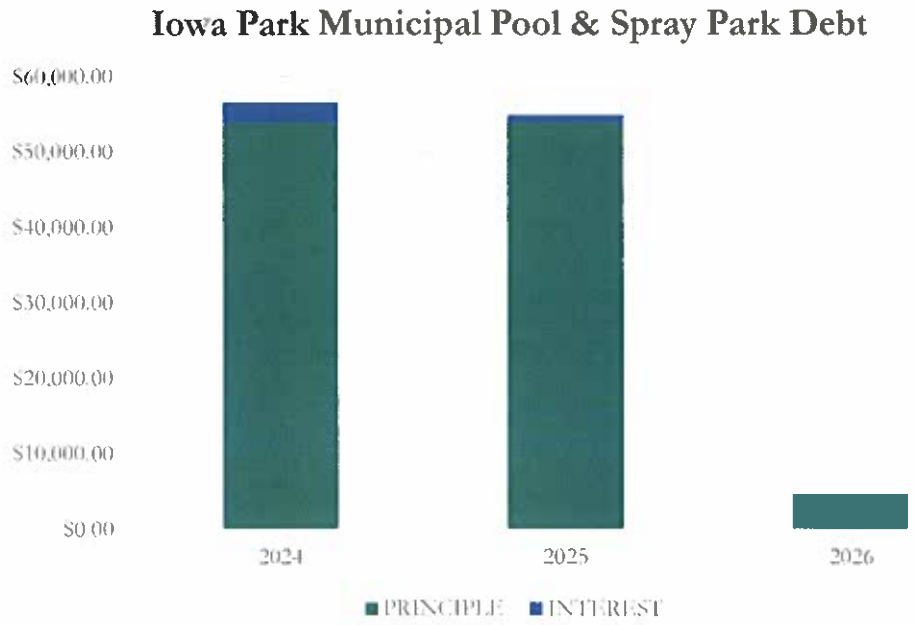
Public Safety Facilities Debt



Series 2014 Refunding Bond (General Fund) – Iowa Park Municipal Pool & Spray Park

On February 3, 2014, the City Council approved the issuance of $3,255,000 in General Obligation Refunding Bonds of which $488,250 was for refunding Series 2006 Certificates used for the construction of the Municipal Swimming Pool and Spray Park. While this debt was issued by the City of Iowa Park, the debt service is funded from the Iowa Park Community Development (4B) Corporation utilizing revenue received from the collection of a one-half-cent sales tax.

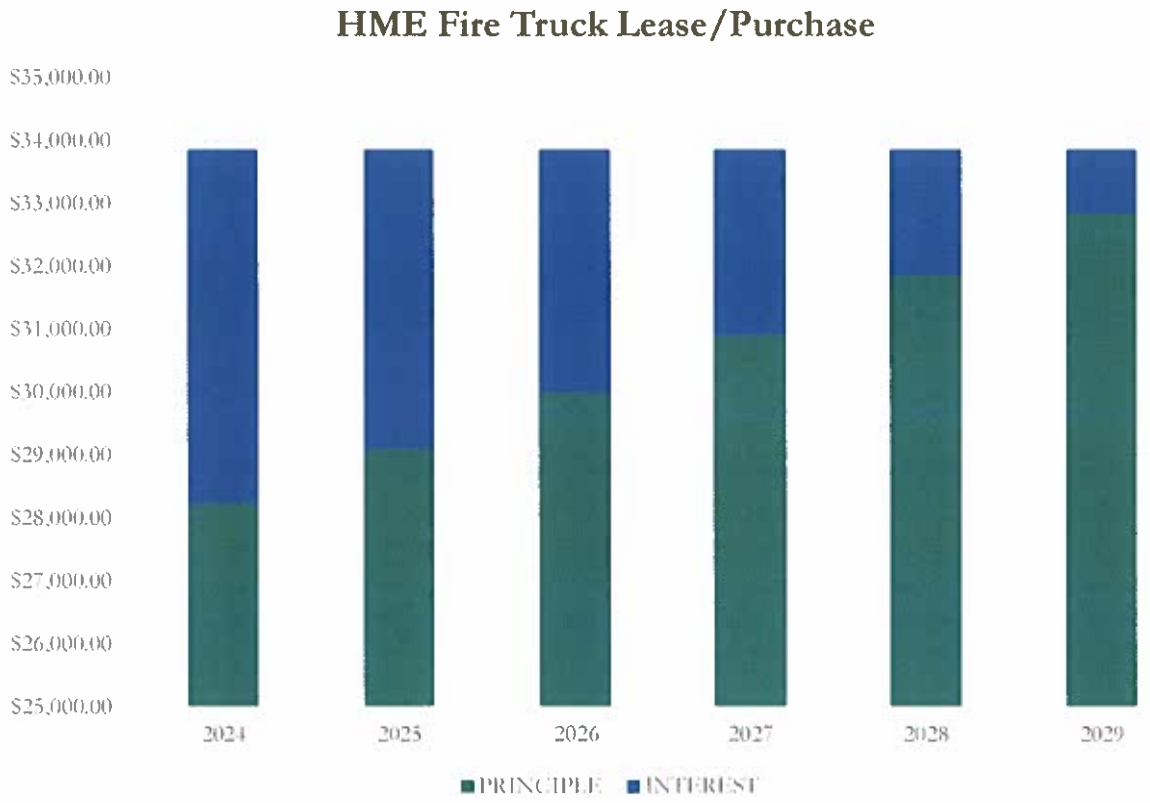
DATE	PRINCIPLE	INTEREST	TOTAL
10/15/2023	$54,000.00	$1,687.50	$55,687.50
4/15/2024	$0.00	$877.50	$877.50
10/15/2024	$54,000.00	$877.50	$54,877.50
4/15/2025	$0.00	$67.50	$67.50
10/15/2025	$4,500.00	$67.50	$4,567.50
TOTAL	$112,500.00	$3,577.50	$116,077.50



Tax-Exempt Lease/Purchase Agreement (General Fund)—HME Fire Truck

On January 9, 2017, City Council approved the lease/purchase of a 2015 HME Fire Truck demo unit in the amount of $370,706. The unit is financed through Leasing 2 at an interest rate of 3.06% for a term of 12 years. The first payment was made in 2018.

DATE	PRINCIPLE	INTEREST	TOTAL
2/1/2024	$28,247.31	$5,607.84	$33,855.15
2/1/2025	$29,112.87	$4,742.28	$33,855.15
2/1/2026	$30,004.96	$3,850.19	$33,855.15
2/1/2027	$30,924.38	$2,930.77	$33,855.15
2/1/2028	$31,871.97	$1,983.18	$33,855.15
2/1/2029	$32,848.59	$1,006.56	$33,855.15
TOTAL	$183,010.08	$20,120.82	$203,130.90

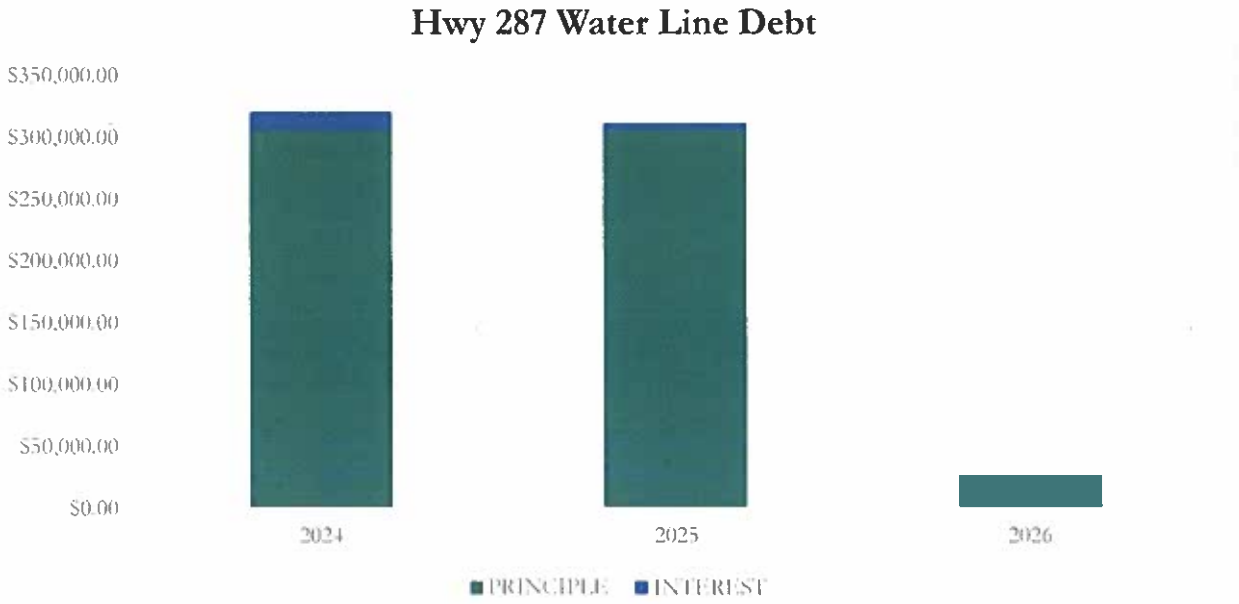


UTILITY FUND DEBT OBLIGATIONS

Series 2014 Refunding Bond (Utility Fund)—Highway 287 Water Line

On February 3, 2014, the City Council approved the issuance of $3,255,000 in General Obligation Refunding Bonds of which $2,766,750.00 was for refunding Series 2005 Certificates used for the construction of the Highway 287 Water Line.

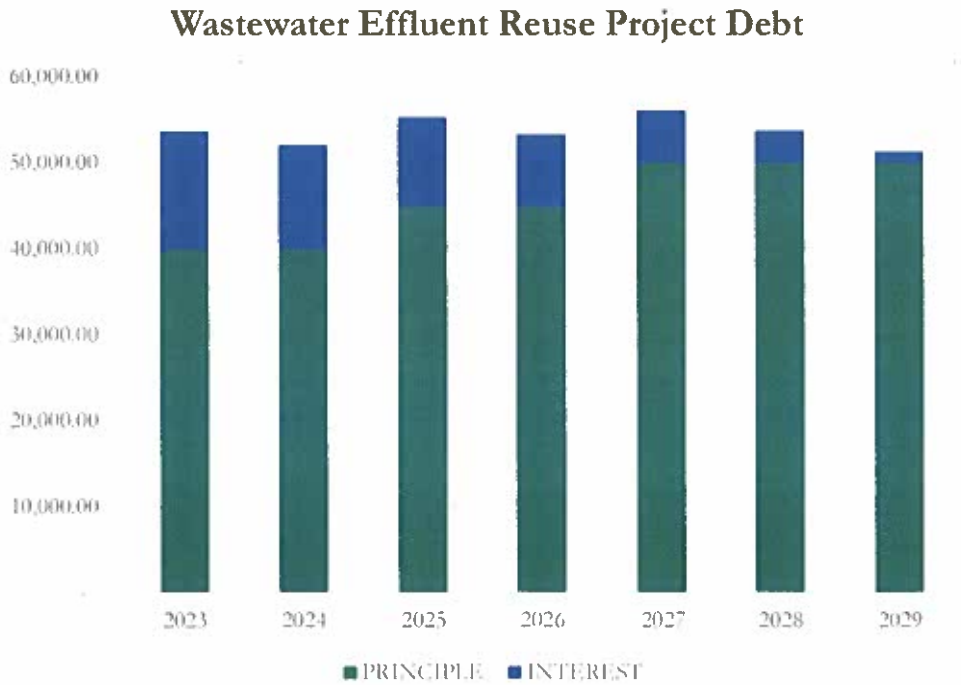
DATE	PRINCIPLE	INTEREST	TOTAL
10/15/2023	$306,000.00	$9,562.50	$315,562.50
4/15/2024	$0.00	$4,972.50	$4,972.50
10/15/2024	$306,000.00	$4,972.50	$310,972.50
4/15/2025	$0.00	$382.50	$382.50
10/15/2025	$25,500.00	$382.50	$25,882.50
TOTAL	$637,500.00	$20,272.50	$657,772.50



Series 2014 Taxable Bond (Utility Fund)—Wastewater Effluent Reuse Project

On April 3, 2014, the City Council approved the issuance of $600,000 in Certificates of Obligation to be used for the construction of wastewater reuse improvements. While this debt was issued by the City of Iowa Park, the debt service is funded from the Economic Development (4A) Corporation utilizing revenue received from the collection of a 1/2-cent sales tax.

DATE	PRINCIPLE	INTEREST	TOTAL
10/15/2023	$40,000.00	$6,421.25	$46,421.25
4/15/2024	$0.00	$5,591.25	$5,591.25
10/15/2024	$45,000.00	$5,591.25	$50,591.25
4/15/2025	$0.00	$4,612.50	$4,612.50
10/15/2025	$45,000.00	$4,612.50	$49,612.50
4/15/2026	$0.00	$3,600.00	$3,600.00
10/15/2026	$50,000.00	$3,600.00	$53,600.00
4/15/2027	$0.00	$2,425.00	$2,425.00
10/15/2027	$50,000.00	$2,425.00	$52,425.00
4/15/2028	$0.00	$1,225.00	$1,225.00
10/15/2028	$50,000.00	$1,225.00	$51,225.00
TOTAL	$280,000.00	$41,328.75	$321,328.75



Property Taxation

Certified Appraisal Roll for the City of Iowa Park, Texas

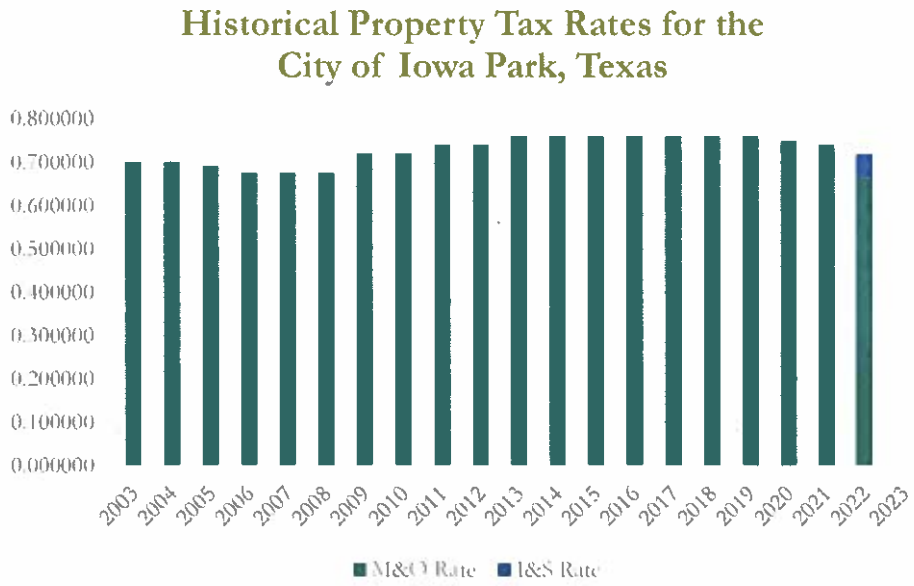
	2020	2021	2022	2023
Total Market Value	$352,519,104	$382,553,966	$481.533,976	$533,165,136
Total Assessed Value	$351,590,099	$378,969,719	$446,545,500	$500.964,641
Freeze Adj Taxable	$224,773,933	$246,637,157	$289,722,865	$324,572,688
Number of Accounts	3,615	3,605	3,612	3,619
Frozen Taxes Revenue	$367,981.16	$365,549.73	$398,149.12	$408,075.09

Historical Appraised Property Value (Reflecting Frozen Property Values

YEAR	CERTIFIED APPRAISED VALUE	FROZEN PROP'S	FROZEN APPRAISED VALUE	FROZEN REVENUE	TAX RATE	TOTAL TAX REVENUE
2000	$136,472,680	N/A	N/A	N/A	$0.6720	$917,096
2001	$139,702,210	N/A	N/A	N/A	$0.6720	$938,799
2002	$142,688,590	N/A	N/A	N/A	$0.7000	$998,820
2003	$152,275,689	N/A	N/A	N/A	$0.7000	$1,065,930
2004	$158,099,314	N/A	N/A	N/A	$0.6899	$1,090,727
2005	$171,418,175	N/A	N/A	N/A	$0.6750	$1,157,073
2006	$185,370,356	N/A	N/A	N/A	$0.6750	$1,251,250
2007	$203,439,747	N/A	N/A	N/A	$0.6750	$1,373,218
2008	$219,841,928	N/A	N/A	N/A	$0.6750	$1,483,933
2009	$224,128,317	N/A	N/A	N/A	$0.7200	$1,613,724
2010	$178,040,016	650	$44,222,769	$314,394	$0.7200	$1,596,282
2011	$178,735,090	649	$44,278,501	$314,124	$0.7400	$1,636,764
2012	$178,786,260	650	$43,998,003	$318,016	$0.7400	$1,641,034
2013	$179,181,246	666	$44,973,305	$325,650	$0.7600	$1,687,427
2014	$182,434,473	666	$46,395,837	$335,714	$0.7600	$1,722,216
2015	$184,720,935	680	$48,269,971	$344,960	$0.7600	$1,748,839
2016	$190,162,858	683	$50,560,500	$350,606	$0.7600	$1,795,844
2017	$194,296,557	680	$51,055,597	$350,258	$0.7600	$1,826,912
2018	$201,261,967	681	$51,831,047	$354,393	$0.7600	$1,883,984
2019	$213,787,311	680	$53,583,131	$354,155	$0.7600	$1,978,939
2020	$224,773,933	703	$58,155,509	$367,981	$0.7500	$2,053,786
2021	$246,637,157	700	$62,789,407	$365,549	$0.7400	$2,190,665
2022	$289,722,865	728	$73,776,530	$398,149	$0.7200	$2,484,154
2023	$324,572,688	725	$95,143,416	$408,075	$0.7200	$2,744,998

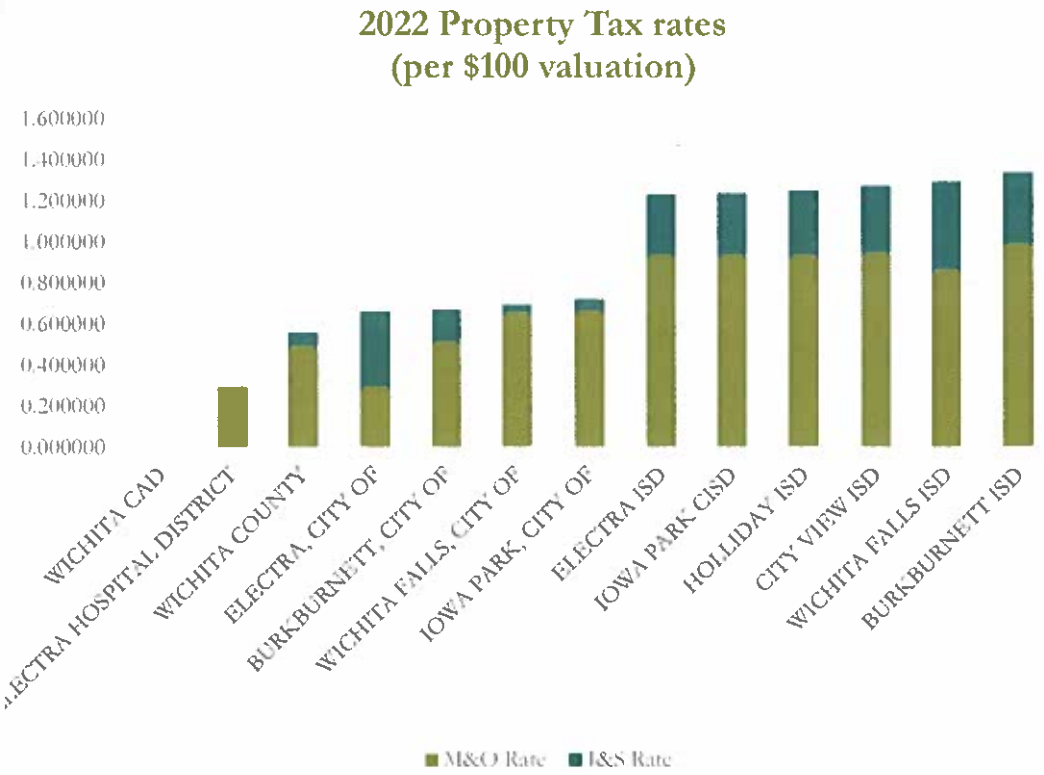
Historical Tax Rate for the City of Iowa Park

Tax Rates per $100 Valuation			
Year	M&O Rate	I&S Rate	Total Tax Rate
2004	0.700000	0.000000	0.700000
2005	0.689900	0.000000	0.689900
2006	0.675000	0.000000	0.675000
2007	0.675000	0.000000	0.675000
2008	0.675000	0.000000	0.675000
2009	0.720000	0.000000	0.720000
2010	0.720000	0.000000	0.720000
2011	0.740000	0.000000	0.740000
2012	0.740000	0.000000	0.740000
2013	0.760000	0.000000	0.760000
2014	0.760000	0.000000	0.760000
2015	0.760000	0.000000	0.760000
2016	0.760000	0.000000	0.760000
2017	0.760000	0.000000	0.760000
2018	0.760000	0.000000	0.760000
2019	0.760000	0.000000	0.760000
2020	0.750000	0.000000	0.750000
2021	0.740000	0.000000	0.740000
2022	0.668800	0.051200	0.720000
2023	0.653800	0.066160	0.720000



Comparison of Tax Units in Wichita County, Texas (2022)

TAX UNIT	M & O RATE	DEBT RATE	TAX RATE
WICHITA CAD	0.000000	0.000000	0.000000
ELECTRA HOSPITAL DISTRICT	0.294587	0.000000	0.294587
WICHITA COUNTY	0.497510	0.062890	0.560400
ELECTRA, CITY OF	0.299144	0.362242	0.661386
BURKBURNETT, CITY OF	0.519611	0.151842	0.671453
WICHITA FALLS, CITY OF	0.661579	0.032742	0.694321
IOWA PARK, CITY OF	0.668800	0.051200	0.720000
ELECTRA ISD	0.942900	0.289400	1.232300
IOWA PARK CISD	0.942900	0.297100	1.240000
HOLLIDAY ISD	0.942900	0.310000	1.252900
CITY VIEW ISD	0.955100	0.320000	1.275100
WICHITA FALLS ISD	0.871500	0.425000	1.296500
BURKBURNETT ISD	0.996900	0.343100	1.340000



Elements of the Property Tax Rate

Maintenance and Operations (M&O): Funds on-going General Fund operations.

Interest and Sinking (I&S): Funds payment on debt for general government (not utility related) improvements, also known as "Debt Rate.".

Tax Rate = M&O Rate + I&S Rate

Tax Rates (per $100 Valuation)	Adopted 2020	Adopted 2021	Adopted 2022	Proposed 2023
Debt Service Rate	$0.0000	$0.0000	$0.0512	$0.0662
NNR Maintenance & Operations Rate	$0.7229	$0.6915	$0.6356	$0.5855
No New Revenue Tax Rate	$0.7229	$0.6915	$0.6346	$0.6517
Maintenance & Operations	$0.7500	$0.7400	$0.6688	$0.6538
Property Tax Rate	$0.7500	$0.7400	$0.7200	$0.7200
Voter-Approval Tax Rate*	$0.7505	$0.7662	$0.7221	$0.7230
De Minimus Tax Rate	-	$0.8958	$0.8594	$0.8295

*Voter-approval tax rate adjusted for unused increment rate.

Tax Levy Alternatives

Approx Levy	=	(Freeze Adjusted Taxable	x	(Tax Rate	/	$100))	+	Frozen Tax

No New Revenue Tax Rate ($0.65169)

Approx Levy	=	($324,572,688	x	(0.0.65169	/	$100))	+	$408,075.09
Approx Levy	=			$2,523,283				

Proposed 2023 Tax Rate ($0.72000)

Approx Levy	=	($324,572,688	x	(0.72000	/	$100))	+	$408,075.09
Approx Levy	=			$2,744,998				

2022 Tax Rate $0.72000)

Approx Levy	=	($324,572,688	x	(0.72000	/	$100))	+	$408,075.09
Approx Levy	=			$2,744,998				

Voter-Approval Tax Rate ($0.72300)

Approx Levy	=	($324,572,688	x	(0.723000	/	$100))	+	$408,075.09
Approx Levy	=			$2,754,736				

De Minimus Tax Rate ($0.82949)

Approx Levy	=	($324,572,688	x		/	$100))	+	$408,075.09
Approx Levy	=			$3,100,406				

NOTE: Every Penny of property tax (per $100 valuation) increases revenue by $32,457.

TAX RATE	TAX LEVY	Difference	
0.65000	$2,517,798	-$5,485	
0.65169	$2,523,283	$0	No New Revenue
0.65500	$2,534,026	$10,743	
0.65750	$2,542,141	$18,858	
0.66000	$2,550,255	$26,972	
0.66250	$2,558,369	$35,086	
0.66500	$2,566,483	$43,200	
0.66750	$2,574,598	$51,315	
0.67000	$2,582,712	$59,429	
0.67250	$2,590,826	$67,543	
0.67500	$2,598,941	$75,658	
0.67750	$2,607,055	$83,772	
0.68000	$2,615,169	$91,886	
0.68250	$2,623,284	$100,001	
0.68500	$2,631,398	$108,115	
0.68750	$2,639,512	$116,229	
0.69000	$2,647,627	$124,344	
0.69250	$2,655,741	$132,458	
0.69500	$2,663,855	$140,572	
0.69750	$2,671,970	$148,687	
0.70000	$2,680,084	$156,801	
0.70250	$2,688,198	$164,915	
0.70500	$2,696,313	$173,030	
0.70750	$2,704,427	$181,144	
0.71000	$2,712,541	$189,258	
0.71250	$2,720,655	$197,372	
0.71500	$2,728,770	$205,487	
0.71750	$2,736,884	$213,601	
0.72000	$2,744,998	$221,715	**PROPOSED TAX RATE**
0.72300	$2,754,736	$231,453	Voter-Approval Tax Rate
0.72500	$2,761,227	$237,944	
0.73000	$2,777,456	$254,173	
0.74000	$2,809,913	$286,630	2021 Tax Rate
0.75000	$2,842,370	$319,087	2020 Tax Rate
0.76000	$2,874,828	$351,545	2013-2019 Tax Rate
0.82950	$3,100,406	$577,123	De Minimus Tax rate

Sales Tax Allocations

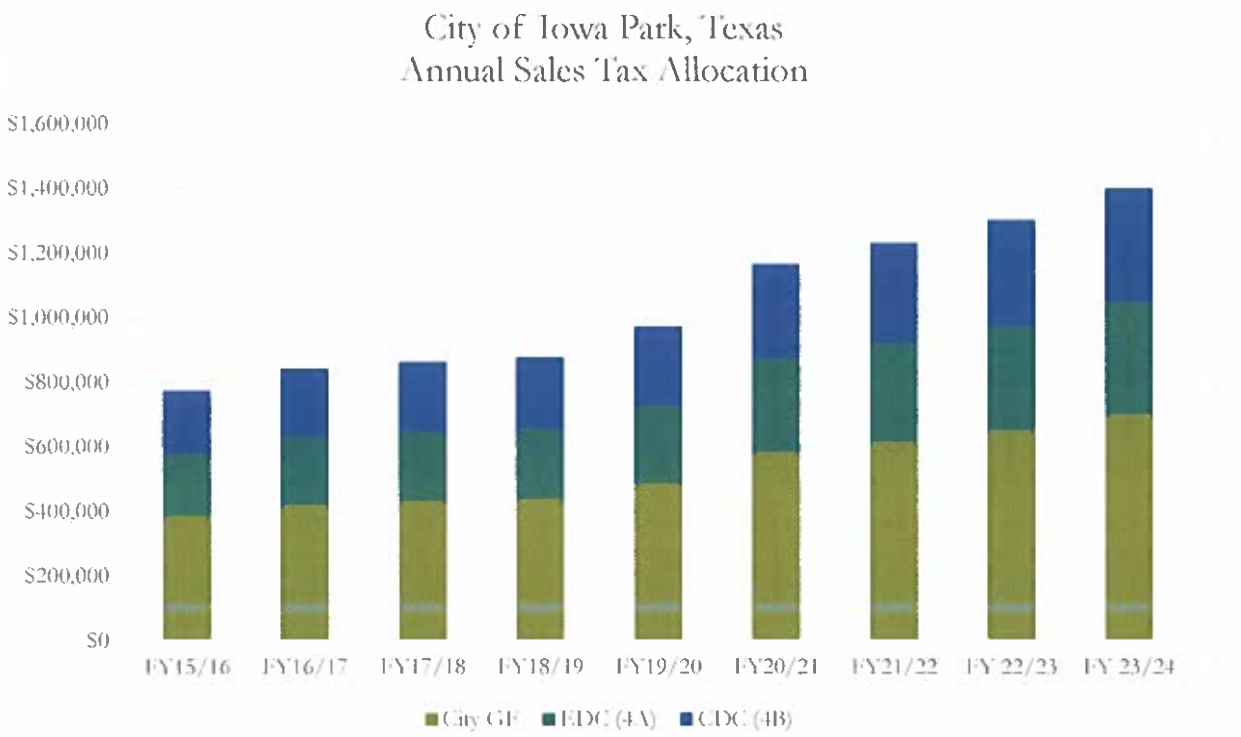
Local Sales Tax Allocations[1]

	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22	FY 22/23
OCT	$66,251	$67,663	$77,018	$85,323	$89,650	$113,948
NOV	$85,217	$88,244	$97,193	$109,592	$119,418	$121,513
DEC	$65,918	$61,406	$79,006	$77,161	$90,334	$99,211
JAN	$64,859	$65,302	$66,559	$84,619	$97,760	$111,157
FEB	$88,484	$81,409	$104,359	$114,897	$115,595	$146,361
MAR	$61,655	$62,873	$69,550	$86,432	$86,683	$112,017
APR	$58,627	$64,372	$67,838	$75,066	$82,469	$115,522
MAY	$83,672	$91,216	$94,139	$133,975	$128,506	$130,430
JUN	$62,987	$63,637	$85,718	$92,862	$102,005	$91,358
JUL	$69,612	$66,792	$95,131	$98,370	$89,095	$110,972
AUG	$84,953	$83,651	$99,297	$108,901	$126,497	$130,757
SEP	$68,617	$76,538	$80,240	$96,237	$100,579	
SPECIAL[2]	$0	$0	-$47,335	$0	$0	
Total	$860,851	$873,103	$968,712	$1,163,436	$1,228,590	$1,283,246

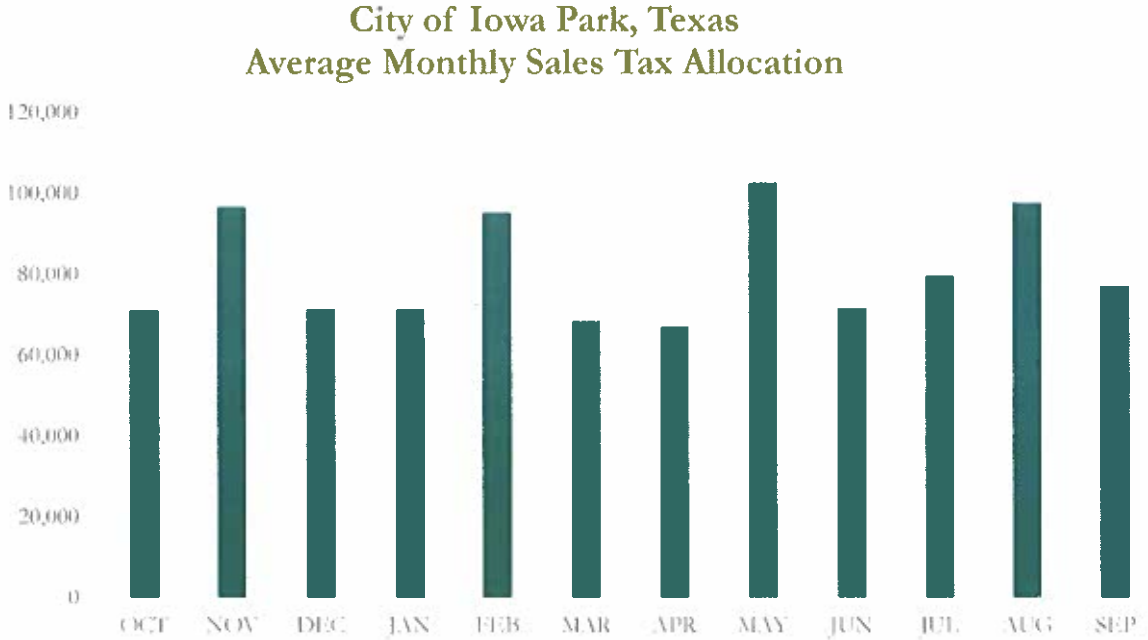
	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22	FY 22/23[3]
City GF	430,425	436,552	484,356	581,718	614,295	650,000
EDC (4A)	215,213	218,276	242,178	290,859	307,148	325,000
CDC (4B)	215,213	218,276	242,178	290,859	307,148	325,000
Total	860,851	873,103	968,712	1,163,436	1,228,590	1,300,000

NOTES

1. Texas State Sales Tax is 6.25% which is not included in this table or in the figures on the following page. In addition, there is a 2.00% local sales tax (which is included here) of which 1.00% is collected for the City of Iowa Park, 0.50% is collected for the Iowa Park Economic Development (4A) Corporation and 0.50% is collected for the Iowa Park Community Development (4B) Corporation. Groceries, prescription drugs and non-prescription drugs are exempt from the State and local sales tax.
2. Reimbursements made to Texas Comptroller of Public Accounts in 2016 and 2020 for previous "overpayments."
3. Projected allocations for Fiscal Year 2022-2023.



*Projected Allocations for Fiscal Years 22/23 & 34/24



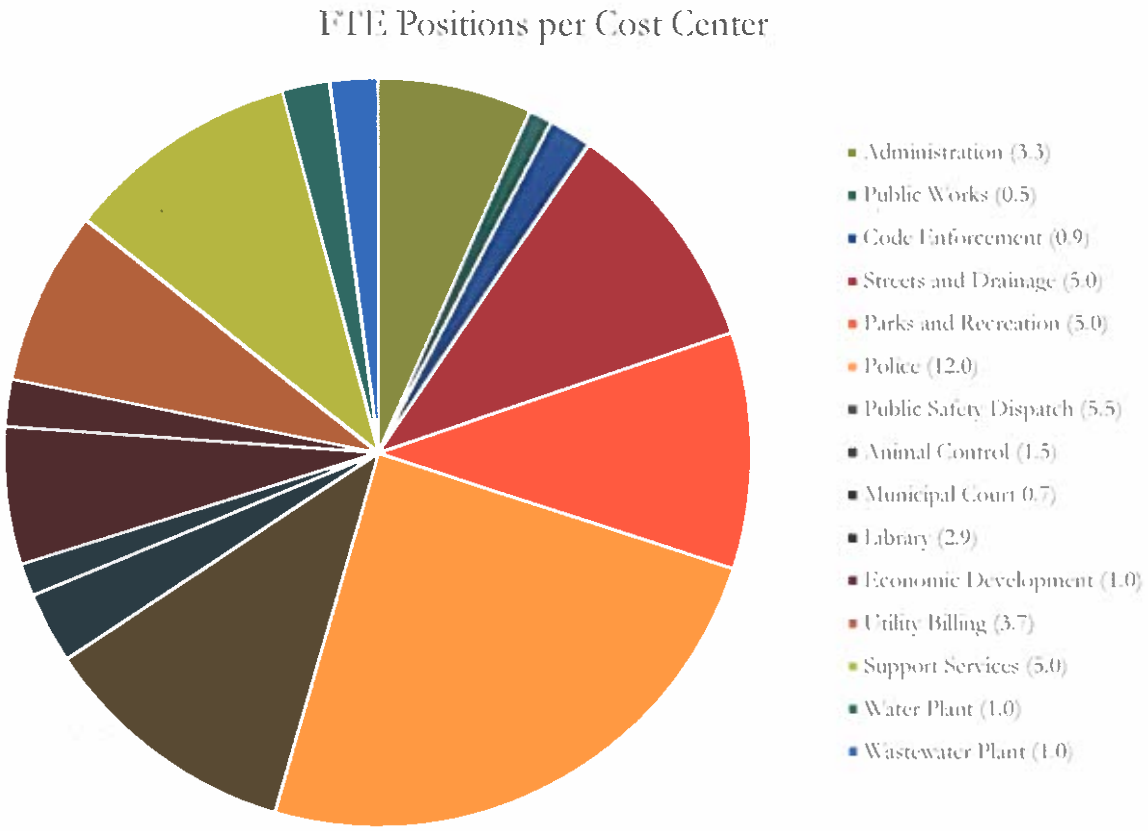
Employee Classification and Compensation

Total (Fulltime Equivalent) Positions and Salaries

	FTE	Salary	FTE	+2%
General Fund	36.3	$1,504,951	36.3	$1,535,050
Utility Fund	12.7	$554,776	12.7	$565,871
Total	**49.0**	**$2,059,726**	**49.0**	**$2,100,921**

The proposed budget includes a 2% general salary increase.

The proposed budget includes the elimination of one 0.05 position from the Water Plant (5420) and 0.05 FTE from the Wastewater Plant (5620) cost centers.



General Fund Classification and Compensation

Dept	CLASSIFICATION	GRADE	FTE	Salary	TOTAL	+2%
5110	**Administration**				**106,542**	**108,673**
	City Manager	9	0.50	60,798		
	City Secretary	7	0.30	19,931		
	Finance Director	7	0.50	25,813		
5310	**Public Works**				**28,361**	**28,928**
	Pub Works Director	8	0.50	28,361		
5320	**Code Enforcement**				**38,981**	**39,761**
	Code Enf Officer	6	0.60	28,517		
	Muni Court Clerk	4	0.30	10,464		
5360	**Streets & Drainage**				**179,562**	**183,153**
	Streets Foreman	6	1.00	42,598		
	Equipment Operator	3	4.00	136,964		
	Laborer	2	0.00	0		
5380	**Parks & Recreation**				**177,133**	**180,675**
	Parks & Rec Director	8	1.00	56,347		
	Laborer	2	4.00	120,786		
5510	**Police**				**545,522**	**556,432**
	Chief of Police	1	1.00	64,667		
	Police Lieutenant	7	1.00	58,469		
	Police Sergent	6	3.00	137,363		
	Police Officer	5	7.00	285,022		
5520	**Public Safety Dispatch**				**202,124**	**206,166**
	Admin Assistant	4	1.00	41,038		
	Com Technician	3	4.50	161,086		
5530	**Animal Control**				**56,389**	**57,517**
	Animal Control Officer	3	1.50	56,389		
5540	**Municipal Court**				**24,417**	**24,905**
	Municipal Court Clerk	4	0.70	24,417		
5740	**Library**				**87,036**	**88,776**
	Public Info Officer	7	0.90	41,858		
	Librarian	1	2.00	45,178		
5790	**Economic Development**				**58,885**	**60,062**
	Econ Dvlpt Director	8	1.00	58,885		
TOTAL GENERAL FUND			**36.30**		**1,504,951**	**1,535,050**

Utility Fund Classification and Compensation

Dept	CLASSIFICATION	GRADE	FTE	Salary	TOTAL	+2%
5112 Administration					**138,634**	**141,407**
	City Manager	9	0.50	60,798		
	Pub Works Director	8	0.50	28,361		
	Finance Director	7	0.50	25,813		
	Public Info Officer	7	0.10	4,651		
	Code Enf Officer	6	0.40	19,011		
5130 Utility Billing					**149,860**	**152,857**
	City Secretary	7	0.70	46,505		
	Billing/Coll Clerk	3	2.00	68,952		
	Meter Reader	3	1.00	34,403		
5335 Support Services					**181,563**	**185,194**
	W/S Foreman	6	1.00	54,766		
	Equipment Operator	3	1.00	34,778		
	Laborer	2	3.00	92,019		
5420 Water Plant					**42,359**	**43,206**
	Chief Plant Operator	6	0.50	23,379		
	Plant Operator	3	0.50	18,980		
5620 Wastewater Plant					**42,359**	**43,206**
	Chief Plant Operator	6	0.50	23,379		
	Plant Operator	3	0.50	18,980		
TOTAL UTILITY FUND			**12.70**		**554,776**	**565,871**

Employee Pay Grades

Grade	Classifications
1	Temporary Employee, Library Clerk
2	Laborer
3	Equipment Operator, Plant Operator, Public Safety Dispatcher, Billing/Collection Clerk, Animal Control Officer, Meter Reader
4	Administrative Assistant, Municipal Court Clerk
5	Police Officer
6	Street Foreman, Water/Sewer Foreman, Chief Plant Operator, Code Enforcement Officer, Police Sergeant
7	Police Lieutenant, City Secretary, Finance Director, Public Info Officer
8	Chief of Police, Public Works Director, Economic Development Director, Parks & Recreation Director
9	City Manager

Starting Pay per Classification

Current Starting Salaries

	PROB	REG
GRADE 1	$8.90	$9.18
GRADE 2	$14.24	$14.65
GRADE 3	$16.05	$16.54
GRADE 4	$16.35	$16.84
GRADE 5	$18.39	$18.96
GRADE 6	$19.89	$20.48
GRADE 7	$23.56	$24.27
GRADE 8	$51,563	$53,129

Upon completion of 6-month probationary period, employee's compensation increases from probationary (PROB) level to regular (REG) level.

The proposed budget includes a 2% general salary increase but NOT an increase in starting salary.

Employee Pay and Inflation

Special Allowances

Annual Mobile Phone Allowance	
City Manager	$480.00
Public Works Director	$480.00
Parks & Recreation Director	$480.00
Chief of Police	$480.00
Economic Development Director	$480.00
Code Enforcement Officer	$480.00
TOTAL	**$2,880.00**

Annual Vehicle Allowance	
City Manager	$6,000.00
Economic Development Director	$3,000.00
TOTAL	**$9,000.00**

Costs of General Salary Increases

PRESENT	Salaries	Soc Sec	Ret	W/C	TOTAL	DIFF
General Fund (36.3 FTE)	1,504,951	115,129	162,384	41,854	1,824,318	0
Utility Fund (12.7 FTE)	554,776	42,440	59,860	15,429	672,505	0
TOTAL (49.0 FTE)	2,059,726	157,569	222,244	57,283	2,496,823	0

2.0% INCREASE	Salaries	Soc Sec	Ret	W/C	TOTAL	DIFF
General Fund (36.3 FTE)	1,535,050	117,431	165,632	42,691	1,860,804	35,578
Utility Fund (12.7 FTE)	565,871	43,289	61,057	15,737	685,955	16,042
TOTAL (49.0 FTE)	2,100,921	160,720	226,689	58,429	2,546,759	51,620

2.5% INCREASE	Salaries	Soc Sec	Ret	W/C	TOTAL	DIFF
General Fund (36.3 FTE)	1,542,574	118,007	166,444	42,901	1,869,926	44,700
Utility Fund (12.7 FTE)	568,645	43,501	61,357	15,815	689,318	19,405
TOTAL (49.0 FTE)	2,111,219	161,508	227,801	58,715	2,559,243	64,104

3.0% INCREASE	Salaries	Soc Sec	Ret	W/C	TOTAL	DIFF
General Fund (36.3 FTE)	1,550,099	118,583	167,256	43,110	1,879,047	53,821
Utility Fund (12.7 FTE)	571,419	43,714	61,656	15,892	692,680	22,767
TOTAL (49.0 FTE)	2,121,518	162,296	228,912	59,002	2,571,727	76,588

3.5% INCREASE	Salaries	Soc Sec	Ret	W/C	TOTAL	DIFF
General Fund (36.3 FTE)	1,557,624	119,158	168,068	43,319	1,888,169	62,943
Utility Fund (12.7 FTE)	574,193	43,926	61,955	15,969	696,043	26,130
TOTAL (49.0 FTE)	2,131,817	163,084	230,023	59,288	2,584,212	89,073

4.0% INCREASE	Salaries	Soc Sec	Ret	W/C	TOTAL	DIFF
General Fund (36.3 FTE)	1,565,149	119,734	168,880	43,528	1,897,291	72,065
Utility Fund (12.7 FTE)	576,967	44,138	62,255	16,046	699,405	29,492
TOTAL (49.0 FTE)	2,142,115	163,872	231,134	59,574	2,596,696	101,557

4.5% INCREASE	Salaries	Soc Sec	Ret	W/C	TOTAL	DIFF
General Fund (36.3 FTE)	1,572,674	120,310	169,691	43,738	1,906,412	81,186
Utility Fund (12.7 FTE)	579,740	44,350	62,554	16,123	702,768	32,855
TOTAL (49.0 FTE)	2,152,414	164,660	232,245	59,861	2,609,180	114,041

NOTE: Each ½% increase in salary costs approximately $12,484 ($9,122 GF & $3,363 UF).

Employee Retirement Benefits

Historical Retirement Contribution Rates (effective January 1st each year)

Contribution Rates	2019	2020	2021	2022	2023	2024
Normal Cost	6.96%	7.09%	7.29%	7.37%	7.17%	7.34%
Prior Service	7.73	7.67	5.96	4.04	2.07	3.08
Total Retirement Rate	14.69%	14.76%	13.25%	11.41%	9.24%	10.42%
Supplemental Death Benefit	0.23	0.23	0.28	0.28	0.41	0.37
Total Combined Contribution	14.92%	14.99%	13.53%	11.69%	9.65%	10.79%

Proposed Contribution Rates and Plan Provisions

Plan Provisions	Current Plan	Proposed Plan
Deposit Rate	6.00%	6.00%
Matching Ratio	2 to 1	2 to 1
Updated Service Credit	100%	100%
Transfer USC	Yes	Yes
Annuity Increase (Retirees)	70% of CPI	70% of CPI
Retirement Eligibility (Age/Service)	60/5, 0/25	60/5, 0/25
Years for Vesting	5	5
Sup Death Benefits (Employees)	Yes	Yes
Sup Death Benefits (Retirees)	Yes	Yes
Normal Cost	7.17%	7.34%
Prior Service	2.07	3.08
Total Retirement Rate	9.24%	10.42%
Supplemental Death Benefit	0.41	0.37
Total Combined Contribution	9.65%	10.79%
Unfunded Actuarial Liability	$428,810	$702,684
Amortization Period	20 years	20 years
Funded Ratio	95.8%	93.5%
Phase-In Total Rate	N/A	N/A

Employee Health and Life Insurance

Medical Plans Available to Employees (through December 31, 2023)

	Benefit %	In Net Ded	Out Net Ded	In Net OOP	OV		Rates
1 copay	80/50	$1,000	$2,000	$3,000	$30	Employee	$1,351.38
						Plus Family	$3,578.00
2 HSA	100/70	$3,000	$6,000	$3,000	N/A	Employee	$1,145.98
						Plus Family	$3,034.14
3 copay	80/50	$3,000	$6,000	$6,000	$30	Employee	$1,058.48
						Plus Family	$2,802.50
4 HSA	80/50	$4,000	$8,000	$6,000	N/A	Employee	$932.82
						Plus Family	$2,469.78

NOTES:

- Since January 1, 2023, the City pays $2,070/month per fulltime employee hired before 7/15/2014 ($2,530/month if family plan). City pays up to $1,150/month per full-time employee hired 7/15/2014 or after. There are presently no employees with family plans.
- 15 of 48 (31%) existing full-time employees hired before 7/15/2014.
- 15 of 44 (34%) existing full-time employees declined medical coverage.
  - Covered under another plan (spouse, government, parent, other employer, Medicare, etc.)
- $3.70/month administrative fee for HRA / HSA plans.
- $2.34/month life insurance (all covered employees). Optional $1.60/month for family ($3.94/month).
- Optional dental coverage:
  - $35.06/month (employee only)
  - $82.44/month (employee + spouse)
  - $75.40/month (employee + children)
  - $105.22/month (employee + family)
- Optional vision coverage:
  - $7.22/month (employee only)
  - $13.71/month (employee + spouse)
  - $14.43/month (employee + children)
  - $18.40/month (employee + family)

Vehicles and Equipment

Veh No	Year	Make	Type	Mileage	Assignment	Serv Life	Repl Year	Repl Cost
1091	2008	Ford	Service Truck	134,627	Streets	30	2038	$56,000
1100	2014	Ford	1/2 T Pickup	84,067	Pub Works	20	2034	$56,000
1110	2008	GMC	Dump Truck	32,248	Streets	20	2028	$220,000
1120	2008	GMC	Dump Truck	55,027	Streets	30	2038	$220,000
1121	1991	Am Gen	Truck Tractor	654	Streets	40	2031	
1122	2022	Ford	1/2 T Pickup	5,194	Streets	20	2042	$56,000
1123	1966	Fontaine	Trailer	N/A	Streets	N/A		$10,000
1124	1997	Ingersol	Air Rig	840 HR	Streets	N/A		$20,000
1125	1997	National	Equip Trailer	N/A	Streets	N/A		$25,000
1126	2006	Volvo	Grader	3,437	Streets	30	2028	$200,000
1127	1999	Davis	Trailer-Semi	N/A	Streets	N/A		$10,000
1128	1998	Case	Loader	8,379 HR	Streets	30	2028	$150,000
1129	2015	Case	Backhoe	3,252 HR	Streets	25	2040	$75,000
1130	1996	Elgin	St Sweeper	15,692 HR	Streets	30	2028	$85,000
1131	1991	Scan	Slurry Mach	210,000	SURPLUS	N/A	2023	$60,000
1132	1982	Ford	Truck--Slurry	69,269	SURPLUS	N/A	2023	$350,000
1133	1993	Vermeer	Br Chipper	2329 HR	Streets	30	2028	$28,000
1134	1995	J Deere	Tractor	11,592 HR	Streets	30	2023	$60,000
1135	1999	Cat	Excavator	5942 HR	Streets	N/A		$185,000
1136	1998	Case	Dozer	4804 HR	Streets	N/A		$120,000
1137	2006	W Cargo	Trailer	N/A	Streets	N/A		$25,000
1138	2015	Weiler	AspPaver	154.3 HR	Streets	20	2035	$150,000
1139	2016	Case	Drum Roller	436 HR	Streets	30	2046	$45,000
1140	2000	Ford	Dump Truck	79,999	Streets	30	2030	$220,000
1141	1991	Hmade	Utility trailer		Streets			$25,000
1142	1990	Ferguson	Roller	14,940	Streets	N/A		$50,000
1143	1991	Broce	Mo Broom	unknown	Streets	N/A		$50,000
1150	2017	Ford	1 T Flatbed	50,521	Streets	20	2037	$56,000
1160	1999	Volvo	Dump Truck	491,610	Streets	30	2029	$220,000
1170	2008	Ford	1/2 T Pickup	82,424	Streets	20	2028	$56,000
1180	1998	Mack	Dump Truck	248,250	Streets	30	2028	$220,000
1200	1995	Internl	Water Truck	2104 HR	Streets	30	2025	$56,000
1201	2024	Mack	Dump Truck	5,004	Streets	30	2054	$220,000

Veh No	Year	Make	Type	Mileage	Assignment	Serv Life	Repl Year	Repl Cost
1800	2017	Ford	3/4 T Pickup	39,067	Parks & Rec	20	2037	$56,000
1801	1981	Scamp	Boat	N/A	Parks & Rec	N/A		
1802	1999	Case	Backhoe	7,374	Parks & Rec	25	2028	$70,000
1803	1999	Top Hat	Trailer	N/A	Parks & Rec	N/A		$25,000
1804	2000	JLG	Aerial Lift	N/A	Parks & Rec	N/A		$275,000
1805	2016	J Deere	Utility Veh	1,497	Parks & Rec	15	2027	$25,000
1806	2016	Parker	Utility Trailer	N/A	Parks & Rec			$5,000
1807	2022	J Deere	Riding Mower	156	Parks & Rec			$22,000
1810	2015	Ford	Pickup	48,033	Parks & Rec	20	2035	$56,000
1820	2009	Ford	Pickup	121,040	Parks & Rec	15	2024	$56,000
1897	2018	Bad Boy	Riding Mower	457.6	Parks & Rec			$25,000
1898	2016	Bad Boy	Riding Mower	1027.7	Parks & Rec			$25,000
1899	2012	J Deere	Riding Mower	1932.1	Parks & Rec			$25,000
1919	2014	Ford	1/2 T Pickup	50,935	Code Enf	20	2034	$56,000
1920	2015	Ford	Sedan	59,593	SURPLUS	7	2022	
1921	2023	Dodge	1/2 T Pickup	278	Code Enf	20	#REF!	$56,000
2010	2014	Ford	1/2 T Pickup	75,708	Ut Billing	20	2034	$56,000
2100	2011	Ford	Utility Truck	127,531	Pub Utilities	20	2031	$80,000
2110	2014	Ford	Utility Truck	91,976	Pub Utilities	20	2034	$80,000
2120	2004	Ford	Pickup	105,763	SURPLUS	20	2024	$56,000
2130	2002	S.E.	Sewer Jet	1637 HR	Pub Utilities	25	2028	$56,000
2140	2013	Case	Backhoe	4175 HR	Pub Utilities	25	2038	$70,000
2150	2005	Belshe	Equip Trailer	N/A	Pub Utilities	N/A		$10,000
2160	2016	Pac Tek	Pow Vacuum	367 HR	Pub Utilities	15	2032	$56,000
2170	2016	US Jetting	Sewer Jet	137 HR	Pub Utilities	15	2032	$75,000
2180	2017	Hmade	Utility Trailer	N/A	Pub Utilities	N/A		$10,000
2190	2018	Hmade	Utility Trailer	N/A	Pub Utilities	N/A		$10,000
2200	2020	Ford	1/2 T Pickup	44,817	Water/Waste	10	2030	$56,000
2301	2022	Ford	1/2 T Pickup	6,868	Wastewater	20	2042	$56,000
2310	2014	Kubota	Loader	80459	Wastewater			$25,000
2320	2020	BadBoy	Mower	245 HR	Wastewater			$25,000
2330	2015	Cross	Utility Trailer	N/A	Pub Utilities	30	2045	$2,500
2900		Hyster	Forklift	2647 HR	Pub Utilities	N/A		
2910		Magnum	Light Plant	6312 HR	Pub Utilities	N/A		
2920	2005	Ingersoll	Generator	N/A	Pub Utilities			
2930		Magnum	Light Plant	N/A	Pub Utilities			

Veh No	Year	Make	Type	Mileage	Assignment	Serv Life	Repl Year	Repl Cost
3081	2008	Chevy	Sedan	74,341	Po (Seized)	N/A	N/A	N/A
3151	2015	Ford	Interceptor	66,235	Police	10	2025	$74,000
3161	2016	Ford	Interceptor	69,740	Police	10	2026	$74,000
3171	2017	Ford	Interceptor	50,073	Police	10	2027	$74,000
3172	2017	Ford	Interceptor	49,059	Police	10	2027	$74,000
3173	2017	Ford	Interceptor	45,939	Police	10	2027	$74,000
3181	2018	Ford	Interceptor	39,021	Police	10	2028	$74,000
3182	2018	Ford	Interceptor	19,466	Police	10	2028	$74,000
3183	2018	Ford	Interceptor	39,536	Police	10	2028	$74,000
3191	2019	Ford	Interceptor	21,783	Police	10	2029	$74,000
3201	2020	Ford	Interceptor	8,744	Police	10	2030	$74,000
3221	2022	Ford	Interceptor	7,208	Police	10	2032	$74,000
3571	1957	Ford	Show Vehicle	89,015	Police	N/A	N/A	N/A
3600	2015	Ford	3/4 T Pickup	39,081	Animal Ctrl	10	2025	$73,000
PK#05	2021	Ford	Brush Truck	2,441	Fire Dept	25	2046	$175,000
PK#06	2005	Ford	Grass Truck	13,533	Fire Dept	25	2030	$290,000
PK#07	2017	Freight	Grass Truck	6,935	Fire Dept	25	2042	$290,000
PK#08	2015	HME	Fire Engine	8,120	Fire Dept	25	2037	$370,000
PK#09	2001	Freight	Fire Engine	10,994	Fire Dept	25	2028	$370,000
PK#10	2010	Kenworth	Tanker	3,742	Fire Dept	25	2035	$175,000
PK#11	2022	Ford	Rescue Veh	2,190	Fire Dept	25	2047	$185,000
PK#14	2014	Mercury	Motor	N/A	Fire Dept	25	2039	$2,000
PK#14	2016	Al Craft	16' Boat	N/A	Fire Dept	25	2041	$20,000
PK#14	2016	Karavan	Boat Trailer	N/A	Fire Dept	50	2066	$3,400
PK#15	2009	Cargo Cr	Cargo Trailer	N/A	Fire Dept	50	2059	$6,200
PK#16	2020	Chevy	Rescue Veh	9,044	Fire Dept	25	2045	$74,000

Notes:

1131 On July 10, 2023, City Council approved the disposal of 1991 Scan Slurry Machine.

1132 On July 10, 2023, City Council approved the disposal of 1982 Slurry Truck.

1920 On June 12, 2023, City Council approved the disposal of 2015 Ford Fiesta.

2120 Disposal to be requested , upon delivery of replacement utility truck approved by City Council on November 14, 2022

Proposed Five Year Vehicle and Equipment Replacements

Fiscal Year 2023-2024

Veh No	Year	Make	Type	Mileage	Assignment	Serv Life	Repl Year	Repl Cost
1131*	1991	Scan	Slurry Mach	210,000	Streets	N/A	2023	$60,000
1132*	1982	Ford	Truck--Slurry	69,269	Streets	N/A	2023	$350,000
								$410,000

Fiscal Year 2024-2025

Veh No	Year	Make	Type	Mileage	Assignment	Serv Life	Repl Year	Repl Cost
3151	2015	Ford	Interceptor	66,235	Police	10	2025	$74,000
3600	2015	Ford	3/4 T Pickup	39,081	Animal Ctrl	10	2024	$73,000
1820	2009	Ford	Pickup	121,040	Parks & Rec	20	2025	$56,000
1898	2016	Bad Boy	Riding Mower	1027.7	Parks & Rec	10	2025	$ 64,000
								$267,000

Fiscal Year 2025-2026

Veh No	Year	Make	Type	Mileage	Assignment	Serv Life	Repl Year	Repl Cost
3161	2016	Ford	Interceptor	69,740	Police	10	2026	$74,000
1805	2016	J Deere	Utility Veh	1,497	Parks & Rec	15	2027	$25,000
1899	2012	J Deere	Riding Mower	1932.1	Parks & Rec	15	2027	$ 25,000
								$124,000

NOTES

1131 & 1132. On June 26, 2023, City Council pre-approved the procurement of a 2024 Freightliner Model 114SD Plus truck with MAXX G spreader box ($346,122.00) and 9-14' variable width spreader box with sensor ($59,974.70). On July 10, 2026, City Council approved a ten-year governmental lease purchase agreement for those units and the disposal of units 1131 & 1132.

Fiscal Year 2026-2027

Veh No	Year	Make	Type	Mileage	Assignment	Serv Life	Repl Year	Repl Cost
3171	2017	Ford	Interceptor	50,073	Police	10	2027	$74,000
1126	2006	Volvo	Grader	3,437	Streets	30	2028	$200,000
								$274,000

Fiscal Year 2028-2029

Veh No	Year	Make	Type	Mileage	Assignment	Serv Life	Repl Year	Repl Cost
1134	1995	J Deere	Tractor	11,592 HR	Streets	30	2028	$60,000
1170	2008	Ford	1/2 T Pickup	82,424	Streets	20	2028	$56,000
3172	2017	Ford	Interceptor	49,059	Police	10	2028	$74,000
PK#09	2001	Freight	Fire Engine	10,994	Fire Dept	25	2028	$370,000
								$560,000

Fiscal Year 2029-2030

Veh No	Year	Make	Type	Mileage	Assignment	Serv Life	Repl Year	Repl Cost
1128	1998	Case	Loader	8,379 HR	Streets	30	2029	$150,000
1130	1996	Elgin	St Sweeper	15,692 HR	Streets	30	2029	$85,000
1180	1998	Mack	Dump Truck	248,250	Streets	30	2029	$220,000
1897	2018	Bad Boy	Riding Mower	457.6	Parks & Rec	10	2029	$ 25,000
3173	2017	Ford	Interceptor	45,939	Police	10	2029	$74,000
								$554,000

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Capital Outlay Requests

Proposed Capital Outlays (funding allocated in proposed budget)

Building & Structure Improvements	General Fund	Utility Fund
LP Gas Storage Tank (Police Department)		
01-5510-70010	$13,000	
IT Construction (Police)		
01-5510-70010	$156,040	
IT Construction (Fire)		
01-5550-70010	$14,110	
Furniture, Fixtures and Equipt (Police)		
01-5510-70010	$99,500	
Furniture, Fixtures and Equipt (Fire)		
01-5550-70010	$49,000	
Roof, Decks at Library		
01-5740-70010	$30,000	
Port Cochere at Library		
01-5740-70010	$55,000	

Machinery & Equipment	General Fund	Utility Fund
Slurry Truck & Equipment (1 of 10)		
01-5360-50335	$52,840	
Remanufactured Slurry Storage Tank		
01-5360-70030	$18,000	
Rescue Airbags (Fire)		
01-5550-70030	$7,000	

Street Construction	General Fund	Utility Fund
Concrete, Asphalt, Slurry		
01-5360-73000	$250,000	
01-5370-73000	$10,000	
Engineering (Johnson Rd)		
01-5360-73000	$129,000	

Systems Improvement	General Fund	Utility Fund
Network Fiber (City Hall to Police Dept)		
01-5150-70040	$24,350	
02-5152-70040		$24,350
Radio Repeater (Emerald Tower)		
01-5150-70040	$7,210	
01-5510-70040	$34,000	
02-5152-70040		$7,210
Replace Computer Work Stations (2)		
01-5510-70040	$4,300	
Communication Systems Warranty		
01-5520-70040	$4,000	
Body Armor for EMT's (10 @ $700)		
01-5550-30210	$7,000	
Cypress Water Line Assessment		
02-5152-70040		$130,000
Holding Tank (N Jackson Lift Station)		
02-5352-70040		$58,000
Lift Station Monitoring System		
02-5252-70040		$58,000
SCADA System Upgrade		
02-5352-70040		$74,760
02-5420-70040		$25,000
02-5620-70040		$25,000

Unfunded Capital Outlays (funding NOT allocated in proposed budget)

Building & Structure Improvements	General Fund	Utility Fund
Lake Gordon Lighthouse (Architecture & Engineering)		
01-5150-70010	$40,000	
Furniture, Fixtures and Equipt (City Hall)		
01-5150-70010	$90,000	
02-5152-70010		$90,000
Elevator Control System (Library)		
01-5740-70010	$165,300	
Doors, Windows, Trim at Library		
01-5740-70010	$250,000	
Masonry, Metal Ornament, Light Sconces		
01-5740-70010	$45,000	
Industrial Shower (Animal Facility)		
01-5530-70010	$25,000	
Industrial Shower (Wastewater Plant)		
02-5620-70010		$15,000

Machinery and Equipment	General Fund	Utility Fund
Robotic Smart Mower		
01-5380-70030	$64,000	
Vehicle Replacement (#3151)		
01-5510-70030	$73,900	
New Command Vehicle (Fire)		
01-5550-70030	$63,900	
New Mini Excavator (Support Services)		
02-5352-70040		$100,000

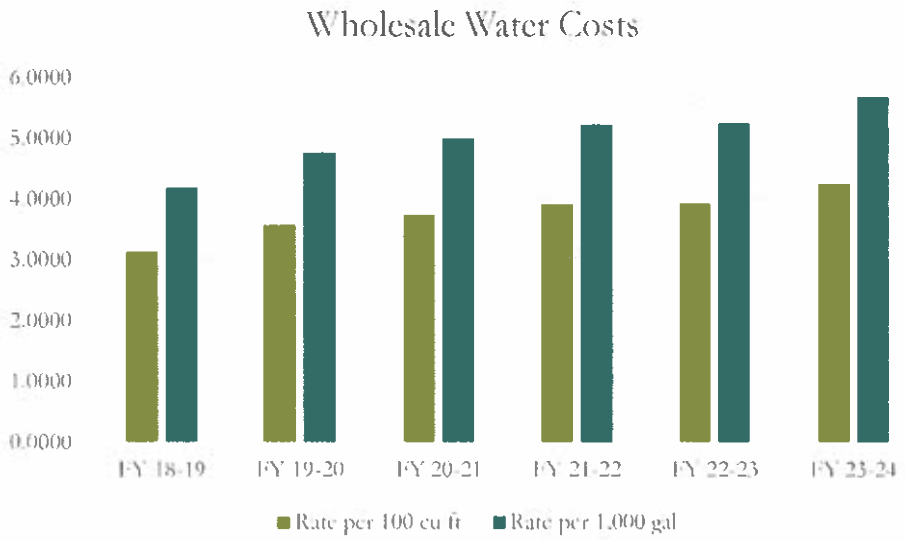
Street Construction	General Fund	Utility Fund
Concrete, Asphalt, Slurry		
01-5360-73000	$25,000	
01-5370-73000	$5,000	
Engineering (N Park Place Cir)		
01-5360-73000	$135,000	
Engineering (Johnson Rd)		
01-5360-73000	$75,800	
Engineering (Industrial Circle)		
01-5360-73000	$50,200	

Systems Improvement	General Fund	Utility Fund
Downtown ADA Improvements		
01-5360-70040	$68,770	
Foley Park Expansion		
01-5380-70040	$250,000	
Refurbish Gator (Spray Park)		
01-5390-70040	$7,800	
Body Armor for EMT's (10 @ $700)		
01-5550-30210	$7,000	
SCADA System Upgrade		
02-5420-70040	$25,000	

Water Consumption

Historical Cost of Wholesale Water (24" Hwy 287 & 16" Cypress lines)) (per 100 cubic feet)

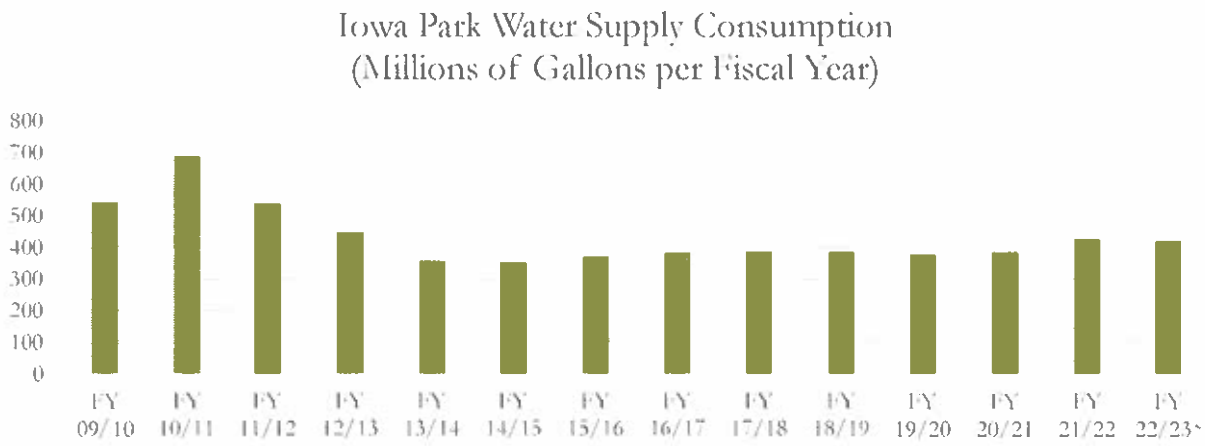
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
(per 100 cu ft)	$3.1300	$3.5669	$3.7353	$3.9097	$3.9246	$4.2470
(per 1,000 gal)	$4.1842	$4.7683	$4.9934	$5.2265	$5.2464	$5.6774



CONVERSIONS

1.0000	gal	=	0.1337	cu ft
7.4805	gal	=	1.0000	cu ft
100.0000	gal	=	13.3681	cu ft
748.0519	gal	=	100.0000	cu ft
1000.0000	gal	=	133.6806	cu ft
7480.5195	gal	=	1000.0000	cu ft

Historical Water Consumption



Water Consumption by Customer (Gallons per Calendar Year)

	2018	2019	2020	2021	2022
City of Electra	82,673,000	75,018,000	99,916,000	82,420,000	112,494,000
Wichita Valley	69,006,000	61,612,000	55,853,000	50,289,000	54,798,000
Sealed Air Corp	42,927,200	44,185,900	48,215,800	48,709,200	53,032,000
Horseshoe Bend	3,909,600	3,824,300	4,339,900	3,441,700	4,758,000
Ingram Concrete	107,100	---	205,700	840,300	795,600
Entex Fabrication	46,300	53,300	33,800	13,500	9,100
Unmetered	1,960	1,508,920	26,629,200	1,635,290	1,751,000
Metered Retail	233,098,380	241,072,800	319,200,700	200,388,700	339,910,600
TOTAL	**431,769,540**	**427,275,220**	**554,394,100**	**387,737,690**	**454,838,000**

	2018	2019	2020	2021	2022
Res--Single Fam	112,103,800	119,499,300	217,260,700	112,287,800	250,928,000
Res--Multi Fam	5,123,300	4,887,900	4,115,000	5,168,600	4,652,000
Institutional	1,219,680	12,476,700	11,116,200	21,890,100	5,423,000
Commercial	14,306,400	17,742,000	11,624,300	11,971,500	13,947,600
Industrial	71,712,900	66,224,900	48,455,300	49,563,000	53,062,000
Agriculture	0	0	0	0	0
Reuse	28,632,300	20,242,000	26,629,200	19,507,700	11,898,000
Other	0	0	0	0	0
TOTAL	**233,098,380**	**241,072,800**	**319,200,700**	**220,388,700**	**339,910,600**

Proposed Fee Increases

A9.004 Monthly Water Rates Inside City	Current	Proposed	Change	%
The monthly water rates or charges for services furnished by the waterworks system to a customer within the city shall be as follows:				
1) Generally:				
A) First 1,000 gallons, minimum:	$22.25	$23.00	$0.75	3.37%
B) 1,100 to 3,000 gallons, per thousand:	$7.60	$7.85	$0.25	3.29%
C) All over 3,100 gallons, per thousand:	$11.90	$12.30	$0.40	3.36%
2) Multifamily dwelling units:				
A) Where the water is metered to each unit, the charge will be the same as in subsection (1), as applicable.				
B) Where the water is metered by the complex, the charges shall be as follows:				
i First 1,000 gallons per complex:	$26.50	$27.30	$0.80	3.02%
ii Fee per unit:	$29.85	$29.85	$0.00	0.00%
iii All over 1,100 gallons, per thousand:	$11.90	$12.30	$0.40	3.36%
3) Individual sprinkler systems: Where the water to a sprinkler system is metered separate from the dwelling or business unit, the monthly rates or charges for service shall be as follows:				
A) First 2,000 gallons, minimum:	$34.00	$35.15	$1.15	3.38%
B) All over 2,100 gallons, per thousand:	$13.20	$13.65	$0.45	3.41%
4) Commercial units:				
A) First 1,000 gallons, minimum:	$23.50	$24.30	$0.80	3.40%
B) 1,100 to 3,000 gallons, per thousand:	$7.60	$7.85	$0.25	3.29%
C) All over 3,100 gallons, per thousand:	$11.90	$12.30	$0.40	3.36%
5) Water-based commercial units:				
A) First 2,000 gallons, minimum:	$31.50	$32.60	$1.10	3.49%
B) All over 2,100 gallons, per thousand:	$7.65	$7.90	$0.25	3.27%
6) Industrial units:				
A) First 2,000 gallons, minimum:	$31.50	$32.60	$1.10	3.49%
B) All over 2,100 gallons, per thousand:	$11.90	$12.30	$0.40	3.36%

	Current	Proposed	Change	%
7) Recreation vehicle parks:				
A) Where the water is metered to each connection, the charge will be the same as in subsection (1), as applicable.				
B) Where the water is metered by the park, the charges shall be as follows:				
i First 1,000 gallons per park:	$26.50	$27.30	$0.80	3.02%
ii Fee per connection:	$0.10	$0.10	$0.00	0.00%
iii All over 1,100 gallons, per thousand:	$11.90	$12.30	$0.40	3.36%

A9.005 Monthly Water Rates Outside City	**Current**	**Proposed**	**Change**	**%**
The monthly water rates or charges for services furnished by the waterworks system to a customer outside the city shall be as follows:				
1) Generally:				
A) First 1,000 gallons, minimum:	$44.50	$46.00	$1.50	3.37%
B) 1,100 to 3,000 gallons, per thousand:	$15.20	$15.70	$0.50	3.29%
C) All over 3,100 gallons, per thousand:	$23.80	$24.60	$0.80	3.36%
2) Multifamily dwelling units:				
A) Where the water is metered to each unit, the charge will be the same as in subsection (1), as applicable.				
B) Where the water is metered by the complex, the charges shall be as follows:				
i First 1,000 gallons per complex:	$53.00	$54.60	$1.60	3.02%
ii Fee per unit:	$59.70	$59.70	$0.00	0.00%
iii All over 1,100 gallons, per thousand:	$23.80	$24.60	$0.80	3.36%
3) Individual sprinkler systems:				
Where the water to a sprinkler system is metered separate from the dwelling or business unit, the monthly rates or charges for service shall be as follows:				
A) First 2,000 gallons, minimum:	$68.00	$70.30	$2.30	3.38%
B) All over 2,100 gallons, per thousand:	$26.40	$27.30	$0.90	3.41%
4) Commercial units:				
A) First 1,000 gallons, minimum:	$47.00	$48.60	$1.60	3.40%
B) 1,100 to 3,000 gallons, per thousand:	$15.20	$15.70	$0.50	3.29%
C) All over 3,100 gallons, per thousand:	$23.80	$24.60	$0.80	3.36%

		Current	Proposed	Change	%
5)	Water-based commercial units:				
	A) First 2,000 gallons, minimum:	$63.00	$65.20	$2.20	3.49%
	B) All over 2,100 gallons, per thousand:	$15.30	$15.80	$0.50	3.27%
6)	Industrial units:				
	A) First 2,000 gallons, minimum:	$63.00	$65.20	$2.20	3.49%
	B) All over 2,100 gallons, per thousand:	$23.80	$24.60	$0.80	3.36%
7)	Recreation vehicle parks:				
	A) Where the water is metered to each connection, the charge will be the same as in subsection (1), as applicable.				
	B) Where the water is metered by the park, the charges shall be as follows:				
	i First 1,000 gallons per park:	$53.00	$54.60	$1.60	3.02%
	ii Fee per connection:	$0.10	$0.20	$0.10	100.00%
	iii All over 1,100 gallons, per thousand:	$23.80	$24.60	$0.80	3.36%

A9.006 Monthly Sewer Rates Inside City		**Current**	**Proposed**	**Change**	**%**
1)	Residential:				
	A) First 1,000 gallons (per month):	$11.50	$11.75	$0.25	2.17%
	B) All over 1,100 (per 1,000 gallons)	$1.70	$1.70	$0.00	0.00%
2)	Commercial:				
	A) First 2,000 gallons (per month):	$18.00	$18.50	$0.50	2.78%
	B) All over 2,100 (per 1,000 gallons)	$1.70	$1.70	$0.00	0.00%
3)	Garages, service stations, etc.:				
	A) First 2,000 gallons (per month):	$18.00	$18.50	$0.50	2.78%
	B) 2,100 10,000 (per 1,000 gallons)	$2.20	$2.20	$0.00	0.00%
	C) All over 10,100 (per 1,000 gallons)	$1.70	$1.70	$0.00	0.00%
4)	Industrial:				
	A) First 2,000 gallons (per month):	$18.00	$18.50	$0.50	2.78%
	B) 2,100 10,000 (per 1,000 gallons)	$2.20	$2.20	$0.00	0.00%
	C) All over 10,100 (per 1,000 gallons)	$1.70	$1.70	$0.00	0.00%
5)	Churches:				
	A) First 10,000 gallons (per month):	$18.00	$18.50	$0.50	2.78%
	B) All over 10,100 (per 1,000 gallons)	$2.20	$2.20	$0.00	0.00%
6)	Schools:				
	A) Unlimited (per month)	$72.00	$74.00	$2.00	2.78%

A9.007 Monthly Sewer Rates Outside City	Current	Proposed	Change	%
1) Residential:				
A) First 1,000 gallons (per month):	$23.00	$23.50	$0.50	2.17%
B) All over 1,100 (per 1,000 gallons)	$3.40	$3.40	$0.00	0.00%
2) Commercial:				
A) First 2,000 gallons (per month):	$36.00	$37.00	$1.00	2.78%
B) All over 2,100 (per 1,000 gallons)	$4.40	$4.40	$0.00	0.00%
3) Garages, service stations, etc.:				
A) First 2,000 gallons (per month):	$36.00	$37.00	$1.00	2.78%
B) 2,100 10,000 (per 1,000 gallons)	$4.40	$4.40	$0.00	0.00%
C) All over 10,100 (per 1,000 gallons)	$3.40	$3.40	$0.00	0.00%
4) Industrial:				
A) First 2,000 gallons (per month):	$36.00	$37.00	$1.00	2.78%
B) 2,100 10,000 (per 1,000 gallons)	$4.40	$4.40	$0.00	0.00%
C) All over 10,100 (per 1,000 gallons)	$3.40	$3.40	$0.00	0.00%
5) Churches:				
A) First 10,000 gallons (per month):	$36.00	$37.00	$1.00	2.78%
B) All over 10,100 (per 1,000 gallons)	$4.40	$4.40	$0.00	0.00%
6) Schools:				
A) Unlimited (per month)	$144.00	$148.00	$4.00	2.78%

A9.010 Bulk Water Rates	Current	Proposed	Change	%
Charges for water picked up at the dock at the water plant.				
1) Up to 1,000 (per tank):	$44.40	$48.00	$3.60	8.11%
2) All over 1,100 (per 1,000):	$14.40	$15.60	$1.20	8.33%

Wholesale Water Rates[1]	Current	Proposed	Change	%
1) City of Electra	$5.25	$5.68	$0.43	8.19%
2) Wichita Valley	$7.62	$8.24	$0.62	8.14%
3) Horseshoe Bend	$7.62	$8.24	$0.62	8.14%
4) Iowa Park CISD	$10.74	$11.62	$0.88	8.19%

1 Wholesale water rates approved by City Council on July 10, 2023

Budget Summary

Both General Fund and Utility Fund

- The proposed General Fund and Utility Fund Operating Budgets include a 2.0% general salary increase for city employees.
- $53 thousand allocated under the Indirect cost centers as a health insurance contingency for anticipated increases in premiums on January 1, 2024.
- Worker's Compensation insurance projected to cost $57,040, an increase of more than $6 thousand distributed across all cost centers.
- Pension contribution rates to increase from 9.65% to 10.79% and to include certain part-time employees.
- Chemical expenses are increasing in all operations which utilize chemicals.
- General liability insurance to increase by an estimated 4.95%.
- Automobile insurance to increase by an estimated 10.02%.
- New cyber security policy to be purchased for a nominal $500.
- The proposed General Fund and Utility Fund Operating Budgets include communication improvements associated with new facilities and relocation of equipment from City Hall Park communications tower to Emerald Street Water Tower.

General Fund Summary

General Fund Revenues

- Projected General Fund revenues of $5.65 million, $825 thousand (14.61%) increase over the adopted FY 2022-2023 budget.
- Adoption of annual budget scheduled for September 25, 2023.
- A debt service rate of $0.0662 / $100 in property valuation will be required for payments on Series 2022 Taxable Bond for new police and fire stations.
- The proposed budget assumes a property tax rate of $0.72 / $100 property valuation, which includes a maintenance and operation rate of $0.6538 and the debt rate of $0.0662. A record vote on the tax rate is scheduled for August 28, 2023.
- Adoption of the tax rate scheduled for September 25, 2023.
- Overall taxes & franchises projected at nearly $3.92 million, an increase of nearly $460 thousand (11.74%), primarily due to the proposed ad valorem property tax collections and projected sales tax allocations.
- Overall sanitation services projected at $603 thousand, an increase of nearly $58 thousand (9.54%) due to solid waste collection fees.

- Overall licenses & permits projected at more than $39 thousand, an increase of $3 thousand (7.66%) due to projected building permits.
- Overall fines & court fees projected at nearly $85 thousand, an increase of nearly $12 thousand (13.72%).
- Overall miscellaneous income projected at nearly $1.01 million, an increase of nearly $294 thousand (29.13%), primarily due to a proposed advance from reserves in the amount of $303 thousand to spend projected surplus funds from the GF Capital Improvements for information technology, furniture, fixtures and equipment for the new police and fire stations.

5110 General Fund Administration

- Projected expenditures of nearly $170 thousand, an increase of nearly $10 thousand (5.82%) due to salaries, benefits, and electricity.

5150 General Fund Indirect

- Projected expenditures of nearly $585 thousand, an increase of more than $90 thousand (15.45%) primarily due to debt payments (new police and fire stations), new fiber between future City Hall and new Police Station, and new radio repeater at Emerald Street Water Tower.
- $20 thousand set aside under regular salaries (01-5150-10110) for potential department head performance-based salary increases.
- $37 thousand allocated under health & life insurance (01-5150-10330) as a health insurance contingency for anticipated increases in premiums on January 1, 2024.
- $211 thousand allocated under interest expense (01-5150-53020) for debt payments on the Series 2022 taxable bond for the design and construction on new public safety facilities.
- $31,560 allocated under systems improvements (01-5150-70040) to be split with Utility Fund Indirect:
    - $24,350 for network fiber between new police station and future city hall.
    - $7,210 for relocation of radio equipment from City Hall Park communications tower to Emerald Street water tower.
- No funding allocated for the following proposed capital outlays:
    - Lake Gordon Lighthouse (Architecture & Engineering;
    - Furniture fixtures and equipment for new City Hall complex; or
    - Downtown ADA Improvements.

5310 Public Works

- Projected expenditures of nearly $58 thousand, an increase of more than $3 thousand (5.72%) primarily due to salaries and benefits.

5320 Code Enforcement

- Projected expenditures of nearly $89 thousand, an decrease of nearly $30 thousand (-33.66%) primarily due to vehicle replacement in FY 2022-2023..

5360 Streets and Drainage

- Projected expenditures of nearly $1.03 million, an increase of nearly $89 thousand (8.64%) primarily due to salaries, benefits, debt payments for slurry equipment, and increased street construction costs.
- Significant increases in costs of chemical supplies and fuel.
- $30, thousand allocated for drainage structure maintenance (01-5360-33930), an increase of $10 thousand (33.33%).
- Nearly $53 thousand allocated for notes payable (01-5360-50335) to pay for debt on new slurry truck ($346K) and spreader box ($60K) approved by City Council on June 26, 2023.
- $379,000 allocated under street construction (01-5360-73000):
  - $250,000 for concrete, asphalt and slurry seal.
  - $129,000 for engineering of Johnson Rd.
- No funding allocated for the engineering of N Park Place Cir, the County's portion of Johnson Rd, or Industrial Cir.

5370 Sanitation

- Projected expenditures of $575 thousand, an increase of $50 thousand (8.70%) primarily due to residential refuse contractual services.
- Actual sanitation expenses are essentially covered by sanitation revenues.

5380 Parks and Recreation

- Projected expenditures of nearly $375 thousand, an increase of nearly $24 thousand (6.3%) due to salaries, benefits, special events and maintenance of equipment and structures.
- No funding allocated for capital outlays in proposed operating budget.

5390 Swimming Pool

- Projected expenditures of nearly $198 thousand, an increase of more than $19 thousand (9.65%), due to personnel, chemicals and other supplies.
- No funding allocated for the refurbishment of any spray park features.

5510 Police

- Projected expenditures of more than $1.35 million, an increase of nearly $631 thousand) (26.63%) due to salaries, benefits and capital outlays.
- $268,540 allocated under building and structure improvements (01-5510-70010):
  - $13,000 for liquid petroleum storage tank for new generator at new police station.
  - $156,040 for information technology at new police station.
  - $99,500 for furniture, fixtures and equipment for new police station.
- $38,300 allocated under systems improvements (01-5510-70040):
  - $34,000 allocated for radio repeater and equipment to be installed at Emerald Street water tower.
  - $4,300 to replace two computer workstations.

- No funding allocated for machinery & equipment (01-5510-70030) to replace Vehicle #3151 (2015 Ford Police Interceptor).

5520 Public Safety Dispatch

- Projected expenditures of $357 thousand, an increase of nearly $23 thousand (6.33%) due to salaries and benefits.
- $4,000 allocated under systems improvements (01-5520-70040) for communications system warranty.

5530 Animal Control

- Projected expenditures of more than $102 thousand, an increase of $2,690 (2.62%) due to salaries and benefits.
- No funding allocated for industrial shower at Animal Control Facility.
- No funding allocated for replacement of Vehicle #3600 (2015 Ford F-250).

5540 Municipal Court

- Projected expenditures of more than $93 thousand, an increase of nearly $10 thousand (10.40%) primarily due to salaries, benefits, and court fees.
- Fines & Court Fees are included as revenues (collected by Municipal Court) and expenditures (paid to the State).

5550 Fire

- Projected expenditures of nearly $279 thousand, an increase of nearly $112 thousand (41.05%), primarily due to supplies and capital outlays.
- $37 thousand allocated for clothing (01-5550-30210) for bunker gear for fire fighters and body armor ($7,000) for EMT's.
- $17,800 allocated for fire-fighting supplies (01-5550-39910) to replace fire hose.
- $63,100 allocated for building & structure improvements (01-5550-70010):
  - $14,110 for information technology at new fire station.
  - $49,000 for furniture, fixtures and equipment for new fire station.
- $7,000 allocated for machinery and equipment (01-5550-70030) to replace rescue airbags.
- No funding allocated for new command vehicle.

5740 Library

- Projected expenditures of nearly $279 thousand, an increase of more than $89 thousand (32.09%) due to building & structure improvements.
- $85,000 allocated for building & structure improvements (01-5740-70010):
  - $30,000 for roof and deck repairs to the main library building.
  - $55,000 for repairs to the port cochere at the library building.
- No funding allocated for elevator control system, doors, windows, trim, masonry, metal ornaments or light sconces.

5770 RAC

- Projected expenditures of $1,500, a decrease of nearly Snearly $33 thousand due to utilities and HVAC replacement in the 22-23 fiscal year.
- The City discontinued paying electrical and natural gas utilities on January 1, 20023 and continues to pay for water & sewer utilities.

5790 Economic Development

- Projected expenditures of more than $111 thousand, an increase of more than $5 thousand (4.86%) due to salaries and benefits.

General Fund Expenditures

- Total projected General Fund expenditures of more than $5.65 million, an increase of more than $825 thousand (14.61%), primarily due salaries, benefits, chemicals, fuel, and capital outlays associated with new police and fire stations.
- Total projected expenditures equal the total projected revenues for a balanced General Fund operating budget.

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Utility Fund Summary

Utility Fund Revenues

- Projected Utility Fund revenues of more than $4.95 million, an increase of nearly $566 thousand (11.42%) over the adopted FY 2022-2023 operating budget.
- Overall water & sewer fund income projected at more than $4.49 million, an increase of nearly $367 thousand (8.16%) primarily due to water sales.
- Overall taps & reconnective services projected at nearly $65 thousand, an increase of more than $4 thousand (6.81%).
- Overall miscellaneous income projected at more than $393 thousand an increase of nearly $195 thousand (49.50%) primarily due to an advance from reserves for capital improvement projects.

5112 Utility Fund Administration

- Projected expenditures of nearly $228 thousand, an increase of more than $13 thousand (10.10%) from the FY 2020-2021 operating budget due to salaries and benefits.

5130 Utility Billing

- Projected expenditures of more than $395 thousand, an increase of more than $25 thousand (6.33%) due to credit card fees.

5152 Utility Fund Indirect

- Projected expenditures of nearly $737 thousand, an increase of nearly $128 thousand ((17.32%) primarily due to capital outlays.
- $16 thousand allocated under health & life insurance (02-5152-10330) as a health insurance contingency for anticipated increases in premiums on January 1, 2024.
- $161,560 allocated under systems improvements (02-5152-70040) to be split with General Fund Indirect:
    - $24,350 for network fiber between new police station and future city hall.
    - $7,210 for relocation of radio equipment from City Hall Park communications tower to Emerald Street water tower.
    - $130,0000 for Cypress Waterline assessment.
- No funding allocated for furniture fixtures and equipment for new City Hall complex.

5352 Support Services

- Projected expenditures of nearly $829 thousand, an increase of more than $165 thousand (19.97%) primarily due to increases in supplies and capital outlays.
- Significant increases in chemicals and water main maintenance supplies.
- S$190,760 allocated for systems improvements (02-5352-70040):
    - $58,000 to replace holding tank at N Jackson Lift Station.
    - $58,000 for lift station monitoring system.
    - $74,760 for SCADA system upgrade.

- No funding allocated for purchase of mini-excavator or utilities support services.

5420 Water Plant

- Projected expenditures of nearly $2.46 million, an increase of nearly $224 thousand (9.11%) primarily due to increase in cost of bulk water.
- Elimination of one plant operator position (0.50 FTE Water Plant) due to efficiencies.
- Projected bulk water purchase of more than $2.26 million, an increase of more than $216 thousand 9.56%).
- $25,000 allocated under systems improvements (02-5420-70040) for SCADA system upgrades.

5620 Wastewater Plant

- Projected expenditures of more than $306 thousand, an increase of $10,360 (3.38%) primarily due to capital outlays.
- Elimination of one plant operator position (0.50 FTE Wastewater Plant) due to efficiencies.
- Significant increases in chemicals.
- $25,000 allocated under systems improvements (02-5620-70040) for SCADA system upgrades.
- No funding allocated under building & structure improvements (02-5620-70010) for lab facilities or industrial shower at Wastewater Plant.

Utility Fund Expenditures

- Total projected Utility Fund expenditures of more than $4.95 million, an overall increase of nearly $566 thousand (11.42%).
- Total projected expenditures equal the total projected revenues for a balanced Utility Fund operating budget.

Appendix A

Strategic Plan

City of Iowa Park, Texas,
Strategic Plan

2023 DRAFT

Iowa Park is a small family-friendly community with high-quality educational systems and numerous public open spaces. While some sort of economic growth and development is essential for long-term survival, Iowa Park's small-town identity and local charm should never be compromised. The long-term challenge of community leaders and public managers is to promote an economic engine required to maintain and, perhaps, even improve the charm, without destroying it in the process.

The City of Iowa Park has a Council-Manager form of government where the elected City Council establishes public policy and professional public administrators implement those policies. This strategic plan was prepared by the administration based on input from the electorate. This plan as a whole is not public policy; however, it was established as a long-term guide to assist City Council in preparing short-term budgets, establishing policies, and measuring progress. This strategic plan is very dynamic, based on generalized goals and objectives and very specific strategies.

Mission:

The City of Iowa Park should have the leadership, resources and will to be a safe, clean, affordable City that encourages individuality and excellence. The City of Iowa Park must plan for the resources required to maintain and preserve the local identity and to promote and improve the small-town charm.

Goals:

1. **Organizational Development.** A community with leaders and staff focused on honesty, integrity, continuous improvement, professionalism, accessibility, accountability and transparency.

2. **Management Development.** An organization focused on the professional management of public assets, programs and services to promote community and economic development.

3. **Public Safety.** A community where citizens and visitors are safe, and feel safe, from crime, fire and other hazards anywhere in the community.

4. **Code Compliance.** A community that is clean, safe and family-friendly, where citizens participate in home rule government.

5. **Public Works.** A community with safe and effective transportation systems, drainage systems and sanitation services.

6. **Public Utilities**. A community with safe and reliable public water and wastewater services to service a growing community and future economic development.

7. **Quality of Life.** A community where public libraries, parks, open spaces and recreational opportunities are available for all citizens.

Objectives:

1.0 Organizational Development

1.01 Mission-Orientation
1.02 Leadership Development
1.03 Administrative-Political Dichotomy
1.04 Communication
1.05 Organizational Security
1.06 Networking Partnerships

2.0 Management Development

2.01 Customer Service
2.02 Management & Financial Services
2.03 Budget Preparation & Approval
2.04 Human Resources
2.05 Public Facilities
2.06 Lease Agreements
2.07 Service Contracts
2.08 Fleet Management
2.09 Community Involvement
2.10 Economic Development
2.11 Public Programs & Services

3.0 Public Safety

3.01 Emergency Management Planning
3.02 Police
3.03 Fire & Emergency Services
3.04 Dispatch

4.0 Code Compliance

4.01 Animal Control
4.02 Code Enforcement

5.0 Public Works

5.01 Traffic
5.02 Pesticide Application
5.03 Drainage Improvements & Floodway Management
5.04 Solid Waste Collection & Disposal

6.0 Public Utilities

6.01 Utility Policy
6.02 Water Supply & Distribution
6.03 Water Resource Reclamation & Recovery

7.0 Quality of Life

7.01 Parks & Recreation
7.02 Swimming Pool & Spray Park
7.03 Tom Burnett Memorial Library
7.04 Community Monuments & Entryways
7.05 Special Events
7.06 Natural, Cultural & Historical Resource Stewardship
7.07 Playgrounds & Athletic Fields

Strategies:

1.0 Organizational Development Strategies

1.01 Mission-Orientation

1.01.001	Promote a better understanding by employees and officials of the vision and mission of the City of Iowa Park.
1.01.002	Frequently and respectfully communicate the vision of the City with tax-payers, customers and the general public.
1.01.003	Encourage employees to truly understand how their position and job duties support the overall vision and mission of the City of Iowa Park.
1.01.004	Encourage all employees to better articulate the vision in performing their official functions.
1.01.005	Encourage those in leadership positions to "walk the walk and talk the talk."
1.01.006	Review the established mission statement, goals, and objectives on an annual basis and actively consider improvements.

1.02 Leadership Development

1.02.001 Actively promote the Iowa Park Home Rule Charter and Code of Ordinances.

1.02.002 Invite political candidates to tour city facilities with the City Manager.

1.02.003 Provide orientation and continuing education for elected officials.

1.02.004 Promote training on open meetings, open records, public ethics, and other pertinent topics.

1.02.005 Identify and develop future community leaders.

1.02.006 Appoint community-oriented citizens to Board of Adjustment, Planning & Zoning Commission, Economic Development (4A) and Community Development Board of Directors.

1.03 Administrative-Political Dichotomy

1.03.001 Be dedicated to the concepts of effective and democratic local government by responsible elected officials and professional managers.

1.03.002 Avoid administrative and/or political interference.

1.04.003 Recognize that while the governing body and professional staff are on the same team serving the same general public, the governing body is responsible for establishing public policy and professional staff is responsible for the execution of that policy.

1.04.004 Review Home Rule Charter at least once every 5 years.

1.04 Communication

1.04.001 Develop a new and improved user-friendly website.

1.04.002 Keep the community informed on municipal affairs and encourage citizen input via an interactive website and responsible social media.

1.04.003 Ensure regular, open and honest communication between officials, supervisors, peers, subordinates, clients, vendors, the media and the community at large.

1.04.004 Ensure message is consistent with the vision and mission of the City of Iowa Park.

1.05 Organizational Security

1.05.001 Complete renovations of new City Hall with restricted access and secure areas for elected officials, Municipal Court officials, and City staff.

1.05.002 Complete construction of new police station with restricted access and secured areas for communications, records, evidence storage, interviews, officers and City staff.

1.05.003 Complete construction of new fire station with restricted access and secured areas for fire apparatus and emergency medical supplies and equipment.

1.05.004 Facilitate cyber security training for all officials and staff.

1.05.005 Develop security procedures for all City facilities.

1.05.006 Complete transition from analog to digital radios for all remaining equipment.

1.05.007 Maintain the General Fund Reserve to cover a full four months of General Fund operating expenses (presently $1.21 million).

1.05.008 Maintain the Utility Fund Reserve to cover six months Utility Fund operating expenses less the cost of wholesale water (presently $585 thousand).

1.06 Networking Partnerships

1.06.001 Partner with the Iowa Park Volunteer Fire Department to provide timely and high-quality local fire and emergency medical services.

1.06.002 Host joint planning sessions of City Council with the Economic Development (4A) and Community Development (4B) Corporations.

1.06.003 Host joint planning sessions of City Council with the Planning & Zoning Commission and the Board of Adjustment.

1.06.004 Maintain ongoing cooperative relationships with the Iowa Park Chamber of Commerce and local civic organizations.

1.06.005 Maintain ongoing cooperative relationships with surrounding municipalities, Wichita County, Nortex Regional Planning Commission, and State agencies.

1.06.006 Encourage participation in activities of the Texas Municipal League and its affiliates.

1.06.007 Support the Shepard Military Affairs Committee (SMAC)

1.06.008 Actively participate in the Oncor and Atmos Steering Committees.

2.0 Management Development Strategies

2.01 Customer Service

2.01.001 Ensure that all employees are "public servants" and partners with tax-payers, customers and the general public.

2.01.002 Recognize that the chief function of local government is to serve the best interests of the community.

2.01.003 Ensure that all employees invest the time to explore customer needs and work to adapt to meet those needs, as much as possible.

2.01.004 Develop user-friendly customer service areas in new City Hall and new police station.

2.01.005 Actively encourage a strong exchange of energy and ideas which lead to improved services, efficiency and effectiveness.

2.02 Management & Financial Services

2.02.001 Ensure City Manager is a member of the Texas City Management Association (TCMA) and/or the International City/County Management Association (ICMA).

2.02.002 Ensure that Finance Director is member of the Government Finance Officers Associations of Texas (GFOAT).
2.02.003 Maintain at least one Certified Public Manager (CPM) and at least one Certified Public Finance Officer (CPFO) on City staff.
2.02.004 Ensure cross-training, overlap, checks and balances of all financial functions.
2.02.005 Develop and maintain an accurate asset control inventory.
2.02.006 Maintain standard operating procedures (SOP) for all financial activities.
2.02.007 Call Series 2014 refunding bond for highway 287 waterline and swimming pool, 2023-2025.
2.02.008 Cooperate with MWH Group to provide annual audit through the expiration of the current agreement in 2026.
2.02.009 Review bank depository agreement with First Bank which expires in 2025.

2.03 Budget Preparation & Approval

2.03.001 Project inflationary increases in capital outlay cost estimates.
2.03.002 Separate Capital Improvement Budget from Operating Budget.
2.03.003 Enroll at least one manager in the Institute of Government Finance's "Governmental Budgeting, Accounting and Finance for Local and State Government Employees."
2.03.004 Schedule Department Head presentations prior to annual budget workshops.
2.03.005 Utilize public resources in a deliberate and systematic manner throughout fiscal years.

2.04 Human Resources

2.04.001 Handle all matters of personnel on the basis of merit so that fairness and impartiality govern decisions on appointments, compensation, promotions and discipline.
2.04.002 Actively encourage employees to act like stake holders in the City.
2.04.003 Actively share information which is critical for employees to not just perform but to excel.
2.04.004 Encourage employee development, training, coaching and creative ways to learn new skills.
2.04.005 Respect, honor and celebrate City employees, both for their accomplishments in the workplace as well as their personal milestones in life.
2.04.006 Conduct classification and compensation study to ensure competitive starting salaries of public employees.
2.04.007 Host employee benefits fairs during open enrollment period.
2.04.008 Reduce the cost of employee health care.
2.04.009 Encourage all staff to utilize mental health resources available.
2.04.010 Develop long-term plan to merge pre-7/15/2014 benefits with post-7/15/2014 benefits.

2.04.011 Develop more meaningful employee performance evaluations.

2.05 Public Facilities

2.05.001 Complete renovations of new City Hall with Council Chambers / Municipal Court and Community Center.

2.05.002 Complete construction of new police station with communications/dispatch center.

2.05.003 Complete construction of new fire station with apparatus bays suitable for standard equipment.

2.05.004 Implement employee safety and security improvements in all public facilities.

2.05.005 Demolish old city hall, police and fire stations.

2.05.006 Demolish old water treatment plant.

2.05.007 Improve energy efficiency cost in all city facilities

A. Replace HVAC filters on a monthly/quarterly basis, as needed.

B. Upgrade light fixtures as necessary to more efficient technologies.

2.05.008 Replace HVAC system in RAC building.

2.05.009 Develop process for evaluation and maintenance of public facilities

2.06 Lease Agreements

2.06.001 Consider renewal of grazing leases at Wigley Property and Lake Buffalo which will expire in 2025 and 2027, respectively.

2.06.002 Consider renewal of lease of RAC Building which will expire in 2028.

2.06.003 Consider renewal of antenna lease agreements with Pinnacle Network which expires in 2026.

2.06.004 Consider renewal of antenna lease agreement with Rise Broadband which will expire in 2023.

2.06.005 Consider renewal of lease agreement with Ingram Concrete which expires in 2024.

2.06.006 Consider renewal of lease of 105 W Cash with Edward D. Jones upon expiration in 2024.

2.07 Service Contracts

2.07.001 Collaborate with EMS Advisory Board to consider renewal of EMS Ambulance Service Contract which will expire in 2023.

2.07.002 Consider renewal of Bank Depository Contract with First Bank which will expire in 2025.

2.08 Fleet Management

2.08.001 Increase service life of fleet vehicles and equipment through preventive maintenance.

2.08.002 Maintain five-year vehicle replacement schedule.

2.08.003 Schedule annual inspections of hydraulic or specialized equipment.

2.09.004 Develop and utilize daily vehicle/equipment inspection check lists for all vehicles and equipment.

2.09.005 Develop system report vehicles temporarily out-of-service to City Council on a regular basis.

2.09 Community Involvement

2.09.001 Provide leadership and/or logistical support for public events including the Cruise & Burnout, Independence Day events, Community Chow Down, Fish Fest and Light-Up Christmas.

2.09.002 Provide logistical support for Chamber of Commerce events including Park Fest and Whoop-T-Do.

2.09.003 Encourage individual and group community volunteerism by City employees.

2.09.004 Collaborate with local civic organizations on community improvement programs.

2.09.005 Support the Economic Development (4A) and Community Development (4B) Corporations with eligible projects.

2.09.006 Improve civic engagement and provide opportunities for social connections.

2.10 Economic Development

2.10.001 Design and construct utility infrastructure which will support potential commercial and industrial development.

2.10.002 Pursue grant to expand Industrial Circle pavement and utilities.

2.10.003 Coordinate long-term development projects with the Economic Development (4A) Corporation and the Industrial Development Corporation (IDC).

2.10.004 Ensure timely review of commercial construction plans by planning & zoning, permits & inspections, code enforcement, building, plumbing, mechanical & electrical inspections, floodplain administrator, fire marshal, public works, public utilities and public safety personnel.

2.10.005 Balance lower property and vehicle insurance rates (through Insurance Services Office (ISO) Building Code Effectiveness Grading Schedule (BCEGS)) with reasonable and affordable building codes.

2.10.006 Consider strategies to promote development in downtown General Commercial District.

2.11 Public Programs & Services

2.11.001 Evaluate public programs and services for efficiency and effectiveness.

2.11.002 Consider user-fees or other funding sources to reduce dependency of all programs from General Fund.

2.11.003 Improve internal processes while providing cross training and a level of checks and balances.

2.11.004 Develop standard operating procedures for all public programs.

2.11.005 Eliminate or upgrade any obsolete public programs.

3.0 Public Safety Strategies

3.01 Emergency Management Planning

3.01.001 Collaborate with regional law enforcement, fire and emergency medical service agencies.

3.01.002 Meet annually with representatives of Oncor, Atmos, and other utility providers.

3.01.003 Discuss railway safety with officials of the Burlington Northern Santa Fe Railroad.

3.01.004 Meet with safety officers from Sealed Air (Cryovac), Metal Roofing Innovations (S-5! Manufacturing), Entex, Affiliated Energy Products (AEP) and other local industries.

3.01.005 Coordinated emergency planning with local schools, clinics and healthcare facilities.

3.01.006 Meet with local businesses, churches, civic organizations, upon request, to discuss all-hazards planning.

3.01.007 Ensure all employees and officials have completed required Incident Command System (ICS), National Incident Management System (NIMS).

3.01.008 Ensure there are adequate emergency shelters on public properties to shelter the population without access to private shelters.

3.01.009 Expand the Emergency Operations Plan based on lessons learned during the COVID-19 crisis.

3.02 Police

3.02.001 Improve safety and security of police officers, patrol vehicles and facilities.

3.02.002 Upgrade all mobile and portable communication devices to digital.

3.02.003 Improve customer service and police interviews with additional space for Police Department.

3.02.004 Improve records retention and retrieval with additional space for Police Department.

3.02.005 Improve community police patrols with the addition of one fulltime police officer, vehicle with accessories, uniforms, safety gear and equipment.

3.03 Fire & Emergency Services

3.03.001 Explore the creation of an emergency services district which covers the entire area served by the Iowa Park Volunteer Fire Department.

3.03.002 Consider full-time paramedics/emergency medical technicians to respond when volunteers are not available.

3.03.003 Research Emergency Notification Systems and develop a modern system to replace obsolete civil defense /tornado sirens.

3.03.004 Provide decontamination facilities for first responders and City employees.

3.03.005 Maintain ISO rating of 5.0 or better with an adequate fleet of fire engines less than 25 years old.
3.03.006 Restricted access of public facilities to authorized personnel.
3.03.007 Upgrade all mobile and portable radios to digital.

3.04 Dispatch
3.04.001 Improve security for dispatcher through new facility or redesign of existing dispatch center.
3.04.002 Improve communications for multiple incidents through addition of second communications console at dispatch center.
3.04.003 Ensure 24/7 dispatch capabilities with permanent storm shelter for dispatch center.
3.04.004 Ensure continuous communications with improved access for dispatcher to restroom, break room and records.

4.0 Code Compliance Strategies

4.01 Animal Control
4.01.001 Provide 24/7 animal control operations with additional Animal Control Officers.
4.01.002 Train and utilize volunteers at animal control facility.
4.01.003 Ensure that animal control related fees are adequate to cover the actual costs of vaccinations, neutering, and registration fees.

4.02 Code Enforcement
4.02.001 Ensure that building fees do not discourage development but adequately cover the actual costs of inspections and enforcement.
4.02.002 Reduce City maintenance of noncompliant lots through Municipal Court and foreclosures.
4.02.003 Reduce substandard structures through Municipal Court and foreclosures.
4.02.004 Reduce/eliminate building and property code violations in downtown General Commercial district.
4.02.005 Expedite abatement of substandard properties through early notification to Texas Communities Group of substandard properties with maintenance liens and at least three years of past property taxes due.
4.02.006 Review the Code of Ordinances concerning building codes which are not specified in International Codes.
4.02.007 Include minimum bids and property restrictions in Trustee property auction notices.
4.02.008 Improve accessibility of alleys through enforcement of vegetation and junk codes.
A. Implement "Clean up Iowa Park" campaign with focus on alleys and rights-of-ways.

B. Ensure adequate overhead and side clearance from tree encroachment onto rights-of-way and allies.

4.02.009 Enhance code enforcement of mobile home parks.

5.0 Public Works Strategies

5.01 Traffic

5.01.001 Reduce/eliminate uncontrolled intersections through designation of Stop and/or Yield signs for intersections.

5.01.002 Rebuild pavement on truck routes at least once every seven years.

5.01.003 Rebuild pavement on residential collector streets at least once every 15 years.

5.01.004 Conduct annual bridge inspections and determine load limits for all city-maintained bridges.

5.01.005 Maintain heavy equipment maintenance and replacement schedule.

5.01.006 Require Public works construction codes on public infrastructure projects.

A. NCTCOG Public Works Construction Standards

5.01.007 Consider onsite asphalt recycling for street rebuilds.

5.01.008 Reduce/eliminate the number of intersections without legible street name signs.

5.01.009 Designate golf cart paths and multi-use trails.

5.02 Pesticide Application

5.02.001 Maintain at least one licensed pesticide applicator (Public Health-Vector) in each of four departments: Parks, Streets, Water and Wastewater Departments.

5.02.002 Maintain at least one licensed pesticide applicator (Landscape Maintenance) in Parks and Recreation.

5.02.003 Maintain at least one licensed pesticide applicator (Right-of-Way Maintenance) in Streets, & Drainage.

5.02.004 Maintain at least one licensed pesticide applicator (Aquatics) on staff.

5.02.005 Reduce vector (mosquito) resistance through chemical rotation and integrated pest management.

5.02.006 Provide annual training for all pesticide applicators.

5.03 Drainage Improvements & Floodway Management

5.03.001 Collaborate with Region 1 Canadian-Upper Red Regional Flood Planning Group to develop regional flood plan which will become part of the First Texas State Flood Plan.

5.03.002 Reduce/eliminate residential structures from Gordon Creek Floodway.

5.03.003 Maintain at least two Certified Floodplain Managers (CFM) on City staff.

5.03.004 Require elevation certificates on all improvements in regulated flood plain.

5.03.005 Improve routine drainage maintenance with fulltime employee to focus on removing vegetation, junk, debris and sediment from drainage systems which cannot be easily accessed by adjacent property owner.

5.04 Solid Waste Collection & Disposal

5.04.001 Ensure that solid waste collection and disposal fees cover the actual costs of solid waste collection & disposal.

5.04.002 Promote bulky waste pickup program.

5.04.003 Reduce pavement damage caused by solid waste collection services.

5.04.004 Reduce mud on Johnson Road caused by vehicles leaving landfill.

5.04.005 Reduce illegal dumping at public recreation facilities, around lakes, and in drainage systems.

6.0 Public Utility Strategies

6.01 Utility Policy

6.01.001 Consider water and wastewater policies for properties outside of city limits.

6.01.002 Determine appropriate utility fees for mobile home and travel trailer parks with multiple connections.

6.01.003 Renew wholesale water contracts prior to expiration with improved terms based on past experiences.

6.01.004 Consider wholesale water contract with the City of Electra which expires in 2026.

6.01.005 Consider adding water survey boundary to 811 system.

6.02 Water Supply & Distribution

6.02.001 Locate all water mains, valves and hydrants on Geographic Information System (GIS).

6.02.002 Install all new water taps within 72 hours of meter deposit.

6.02.003 Install smart water meters as existing meters are replaced or removed from service.

6.02.004 Install 16" valve on W. Magnolia to reduce interruptions in service to Sealed Air/Cryovac Plant.

6.02.005 Replace 16" water line between Johnson Road Tower and Hwy 287 Tower.

6.02.006 Replace 16" Cypress Water Line.

6.02.007 Implement fire hydrant testing, maintenance, repair and replacement program.

6.02.008 Reduce or eliminate dead-end water lines.

6.02.009 Maintain at least one employee on staff with Distribution Water Operator Class B License and two employees with Distribution Water Operator Class C License.

6.02.010 Ensure that all employees in Support Services Department have Distribution Water Operator License within 18 months of employment.

6.02.011 Maintain at least one employee on staff with Backflow Prevention Assembly Tester License and at least two employees on staff with Customer Service Inspection License.

6.02.012 Eliminate all cross connections or conditions of backflow or back-siphonage into the potable water supply system.

6.02.013 Reduce "peaking" in total water consumption to reduce future water rates.

6.03 Water Resource Reclamation & Recovery

6.03.001 Prepare a long-term plan to add a second wastewater treatment plant for additional capacity and operational redundancy.

6.03.002 Prepare a long-term plan for additional wastewater lift stations and force mains to expand wastewater services into the extraterritorial jurisdiction for economic development.

6.03.003 Reduce/eliminate inflow and infiltration (I&I) of groundwater and/or stormwater into the wastewater or sanitary sewer system.

6.03.004 Locate all wastewater mains on Geographic Information System.

6.03.005 Maintain at least one employee on staff with Wastewater Treatment Class B License and two employees with Wastewater Treatment Class C Licenses.

6.03.006 Expand sales of treated wastewater effluent.

6.03.007 Establish reasonable wastewater effluent rates for FY 2021-2022.

6.03.008 Install all new sewer taps within 72 hours of fee payment.

6.03.009 Provide decontamination facilities for utility workers at Wastewater Treatment Plant.

7.0 Quality of Life Strategies

7.01 Parks & Recreation

7.01.001 Coordinate a parks survey to determine best uses of existing and future parks or open spaces.

A. Determine special needs of local children, adults and senior citizens during conceptual stages of park, playground and recreational improvements.

B. Determine demand for recreational facilities for teens and young adults such as sand volleyball courts, basketball courts, skate park, etc.

7.01.002 Update Parks, Recreation and Open Space Master Plan of 2006.

A. Conduct cost/benefit analysis of additional public restroom facilities in parks and recreational areas.

B. Develop a plan to install holes #17 and #18 of the Oscar Park disc golf course.

7.01.003 Inspect and repair all park furniture (benches, tables, trash receptacles, etc.) annually and repair or replace as needed.
7.01.004 Ensure there is at least one public park or pocket park with one-half mile of each residential neighborhood.
7.01.005 Design and construct Foley Park expansion project off Johnson Road.
7.01.006 Design and landscape city property and the adjacent right-of-way around the West Cash Street Municipal Building.
7.01.007 Upgrade all obsolete lighting along Oscar Park walking track with new energy-efficient lighting.
7.01.008 Design multi-use trails to connect existing trails, parks, playgrounds or public open spaces.
7.01.009 Consider the designation of golf cart, bicycle, pedestrian or multi-use routes in City.
7.01.010 Increase community awareness of public parks, recreational facilities and open spaces.
7.01.011 Develop signage on US 287 for Lake Iowa Park (Middle Lake) Recreational Area.

7.02 Swimming Pool & Spray Park
7.02.001 Solicit proposals for youth and/or adult swimming lessons.
7.02.002 Consider lighting at the swimming for night-time events.
7.02.003 Develop program for continued maintenance of spray park features.
7.02.004 Install artificial turf beyond swimming pool deck.
7.02.005 Consider a lazy river feature in Hawk Haven Park.
7.02.006 Consider the construction of a second, standalone splash pad separate from the existing swimming pool.

7.03 Tom Burnett Memorial Library
7.03.001 Continue to expand print and electronic media collections.
7.03.002 Consider exterior lighting of Tom Burnett Memorial library and grounds.
7.03.003 Consider remote free libraries in public parks and facilities.
7.03.004 Consider a future location for a second branch of the public library.
7.03.005 Replace floors and paint walls on first story of historical building.

7.04 Community Monuments & Entryways
7.04.001 Consider a lighthouse monument on Duck island in Lake Gordon.
7.04.002 Promote the development of an Iowa Park History Museum.
7.04.003 Explore the potential of a railroad feature (restored train car) to promote "Dagget Switch."
7.04.004 Consider a wall mural at West Cash Street Park.
7.04.005 Consider appropriate pieces of public art for open spaces.

7.05 Special Events

7.05.001 Promote family-friendly special events at library, parks, and swimming pool.
7.05.002 Promote night swims and "dive in" movies at the municipal swimming pool.
7.05.003 Expand and promote the annual Taillights & Tailgates Cruise & Burnout.
7.05.004 Independence Day events
7.05.005 Encourage regular concerts in the parks featuring live music or other entertainment.
7.05.006 Expand participation in the annual Community Chow Down event.
7.05.007 Utilize targeted marketing to promote Fish Fest and other community events.
7.05.008 Coordinate Light-Up Christmas events.
7.05.009 Plan and coordinate at least two Vietnam War Commemoration events annually the 50th Anniversary Commemoration Period (2012-2025).
7.05.010 Plan hole-in-one event on Duck Island in Lake Gordon.
7.05.011 Develop a public amphitheater or open-air venue for entertainment, performances or other public events.

7.06 Natural, Cultural & Historical Resource Stewardship

7.06.001 Conserve and enhance existing natural, cultural and historical resources.
7.06.002 Consider acquisition of public natural, cultural and historical resources.
7.06.003 Promote healthy tree canopy where practical.
7.06.004 Advance natural, cultural and historical resource education and interpretation.
7.06.005 Nurture partnerships to enhance natural, cultural and historical resources.
7.06.006 Integrate environmentally sound sustainability practices into ecosystem management.
7.06.007 Improve fish and wildlife habitat at three public lakes.
7.06.008 Continue shoreline stabilization improvements at Lake Gordon.
7.06.009 Encourage primitive recreation at three public lakes.
7.06.010 Conserve the Tom Burnett Memorial Library building.
7.06.011 Landscape the grounds of the Tom Burnett Memorial Library.
7.06.012 Address erosion and stabilization of Duck Island in Lake Gordon.

7.07 Playgrounds & Athletic Fields

7.07.001 Replace antiquated playground equipment with modern, special-need-accessible and combination-use equipment.
7.07.002 Inspect all playground equipment annually.
7.07.003 Restore the Gary Compton Ball Fields off Bell Road North.
7.07.004 Develop golf course, miniature golf course, go-cart track or off-road track at Wigley property south of Lake Iowa Park (Middle Lake).
7.07.005 Consider public rest room facilities at Pace and Murphree Parks.

7.07.006	Add remaining two holes (18 holes total) to disc golf course at Lake Gordon.
7.07.007	Consider RV park, campground and fish-cleaning-station at Lake Iowa Park (Middle Lake).
7.07.008	Designate swimming area at Lake Iowa Park (Middle Lake) and consider floating dock.

For additional information, please contact:

City of Iowa Park, Texas
P.O. Box 190
Iowa Park, TX 76367

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Appendix B

General Fund
Budget Comparison Report

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
REVENUE SUMMARY				
TAXES & FRANCHISES	3,455,660.00	3,915,310.00	459,650.00	11.74
SANITATION SERVICES	545,500.00	603,000.00	57,500.00	9.54
LICENSE & PERMITS	36,150.00	39,150.00	3,000.00	7.66
FINES & COURT FEES	72,950.00	84,550.00	11,600.00	13.72
MISCELLANEOUS INCOME	714,410.00	1,008,050.00	293,640.00	29.13
*** TOTAL REVENUES ***	4,824,670.00	5,650,060.00	825,390.00	14.61
EXPENDITURE SUMMARY				
ADMINISTRATION	159,970.00	169,850.00	9,880.00	5.82
INDIRECT	494,590.00	584,890.00	90,300.00	15.44
PUBLIC WORKS	54,520.00	57,830.00	3,310.00	5.72
CODE ENFORCEMENT	118,660.00	88,780.00	(29,880.00)	33.66-
STREET	940,970.00	1,029,940.00	88,970.00	8.64
SANITATION	525,000.00	575,000.00	50,000.00	8.70
PARKS	350,830.00	374,570.00	23,740.00	6.34
SWIMMING POOL	178,720.00	197,800.00	19,080.00	9.65
POLICE	994,020.00	1,354,830.00	360,810.00	26.63
DISPATCH	334,400.00	357,000.00	22,600.00	6.33
ANIMAL CONTROL	99,800.00	102,490.00	2,690.00	2.62
MUNICIPAL COURT	83,420.00	93,100.00	9,680.00	10.40
FIRE	160,670.00	272,530.00	111,860.00	41.05
LIBRARY	189,310.00	278,760.00	89,450.00	32.09
RAC	34,000.00	1,500.00	(32,500.00)	2,166.67-
ECONOMIC DEVELOPMENT	105,790.00	111,190.00	5,400.00	4.86
*** TOTAL EXPENDITURES ***	4,824,670.00	5,650,060.00	825,390.00	14.61
*** REVENUES OVER/(UNDER) EXPENDITURES *	0.00	0.00	0.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

REVENUE

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
TAXES & FRANCHISES					
4100-01010	AD VALOREM TAXES	2,484,160.00	2,745,000.00	260,840.00	9.50
4100-01020	DELIQUENT TAXES	30,500.00	33,000.00	2,500.00	7.58
4100-01030	PENALTY & INTEREST	28,000.00	27,810.00	(190.00)	0.68-
4100-01110	SALES TAXES	532,000.00	700,000.00	168,000.00	24.00
4100-01120	MIXED BEVERAGE TAX	2,000.00	2,500.00	500.00	20.00
4100-01125	MISC TAX	0.00	0.00	0.00	0.00
4100-01220	ELECTRIC FRANCHISE TAX	170,000.00	185,000.00	15,000.00	8.11
4100-01230	GAS FRANCHISE TAX	50,000.00	65,000.00	15,000.00	23.08
4100-01240	TELEPHONE FRANCHISE TAX	16,000.00	12,000.00	(4,000.00)	33.33-
4100-01250	CABLE TV FRANCHISE TAX	17,000.00	15,000.00	(2,000.00)	13.33-
4100-01260	WATER & SEWER FRANCHISE TAX	105,000.00	105,000.00	0.00	0.00
4100-01270	SOLID WASTE FRANCHISE TAX	20,000.00	24,000.00	4,000.00	16.67
4100-01280	AMBULANCE FRANCHISE	1,000.00	1,000.00	0.00	0.00
4100-02000	CONTRIBUTIONS FROM 4A EDC	0.00	0.00	0.00	0.00
	TOTAL TAXES & FRANCHISES	3,455,660.00	3,915,310.00	459,650.00	11.74
SANITATION SERVICES					
4300-02510	SOLID WASTE COLLECTION	540,000.00	600,000.00	60,000.00	10.00
4300-02520	LANDFILL FEES	5,500.00	3,000.00	(2,500.00)	83.33-
4300-02530	BRUSH,LIMB,DEBRIS DISPOSAL	0.00	0.00	0.00	0.00
	TOTAL SANITATION SERVICES	545,500.00	603,000.00	57,500.00	9.54
LICENSE & PERMITS					
4500-03010	BUILDING PERMITS	12,000.00	12,000.00	0.00	0.00
4500-03020	ZONING PERMITS	0.00	0.00	0.00	0.00
4500-03050	MOBILE HOME PERMITS	1,000.00	1,000.00	0.00	0.00
4500-03110	ELECTRICAL PERMITS	6,000.00	8,000.00	2,000.00	25.00
4500-03120	PLUMBING PERMITS	6,000.00	7,000.00	1,000.00	14.29
4500-03130	MECHANICAL PERMITS	2,800.00	2,800.00	0.00	0.00
4500-03140	ELEVATION CERTIFICATE	0.00	0.00	0.00	0.00
4500-03220	BUILDING CONTRACTORS LICENSE	2,000.00	2,000.00	0.00	0.00
4500-03310	SOLICITATION PERMITS	200.00	350.00	150.00	42.86
4500-03320	FOWL & LIVESTOCK PERMITS	200.00	200.00	0.00	0.00
4500-03325	ANIMAL CONTROL VET FEES	2,000.00	2,000.00	0.00	0.00
4500-03330	SEASONAL VENDOR'S PERMITS	0.00	0.00	0.00	0.00
4500-03340	ALCOHOL LICENSE / PERMIT	100.00	100.00	0.00	0.00
4500-03410	ALARM PERMITS	600.00	450.00	(150.00)	33.33-

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

REVENUE

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
4500-03412	GOLF CART REGISTRATION	2,500.00	2,500.00	0.00	0.00
4500-03414	BURN PERMIT	100.00	100.00	0.00	0.00
4500-03430	CONCEALED HAND GUN FEE	50.00	50.00	0.00	0.00
4500-03440	ACCIDENT/OFFENSE REPORT FEE	600.00	600.00	0.00	0.00
4500-03450	PRIV. DEVLMENT INFRASTRUCTUR	0.00	0.00	0.00	0.00
	TOTAL LICENSE & PERMITS	36,150.00	39,150.00	3,000.00	7.66
	FINES & COURT FEES				
4700-04010	MUNICIPAL COURT FINES	40,000.00	44,000.00	4,000.00	9.09
4700-04011	CRIM JUSTICE PLAN FUND ($5)	100.00	100.00	0.00	0.00
4700-04013	LAW OFFICER EDUCAT FUND (1.50	100.00	100.00	0.00	0.00
4700-04015	JUDGE TRAINING FUND ($1)	100.00	100.00	0.00	0.00
4700-04017	VICTIMS OF CRIMES FUND ($5)	100.00	100.00	0.00	0.00
4700-04019	OPER & CHAUFFEUR LIC FUND($75	100.00	100.00	0.00	0.00
4700-04021	GENERAL REVENUE (2.50)	100.00	100.00	0.00	0.00
4700-04023	TRAFFIC (3.00)	200.00	200.00	0.00	0.00
4700-04024	COURT BLDG. SEC. FUND LCF1	900.00	1,200.00	300.00	25.00
4700-04025	MUNICIPAL ARREST FEES ($5)	1,200.00	1,400.00	200.00	14.29
4700-04026	MUNIC COURT BLDG SEC. FEE	100.00	100.00	0.00	0.00
4700-04027	CHILD SAFETY ($20.00)	200.00	200.00	0.00	0.00
4700-04029	COMPREHENSIVE REHABILITATION	100.00	100.00	0.00	0.00
4700-04031	CONSOLIDATED COURT COST	0.00	0.00	0.00	0.00
4700-04032	STATE CONSOLIDATED FEES	13,000.00	16,000.00	3,000.00	18.75
4700-04033	FUGITIVE APPREHENSION	0.00	0.00	0.00	0.00
4700-04035	JUVENILE CRIME & DELINQUENCY	100.00	100.00	0.00	0.00
4700-04036	TRUANCY PREV & DIV FUND LCF2	800.00	1,200.00	400.00	33.33
4700-04037	TIME PAYMENT FEE	1,200.00	1,300.00	100.00	7.69
4700-04039	FAILURE TO APPEAR (FTA)	600.00	600.00	0.00	0.00
4700-04040	MUNICIPAL COURT TECH FUND LCF	600.00	600.00	0.00	0.00
4700-04041	MUNICIPAL COURT TECH FUND	100.00	100.00	0.00	0.00
4700-04043	CORRECTIONAL MGMT INSTITUTE	100.00	100.00	0.00	0.00
4700-04045	COURT	3,000.00	3,500.00	500.00	14.29
4700-04047	JUDICIAL SUPPORT FUND ($4)	200.00	200.00	0.00	0.00
4700-04049	JUVENILE CASE MGMT FEE	100.00	100.00	0.00	0.00
4700-04051	INDIGENT DEFENSE FEE	100.00	100.00	0.00	0.00
4700-04053	COURT COLLECTIONS	3,500.00	5,000.00	1,500.00	30.00
4700-04054	JURY REIMBURE FEE	100.00	100.00	0.00	0.00
4700-04055	CIVIL JUST. COST COLL./TECLOS	100.00	100.00	0.00	0.00
4700-04056	MUNICIPAL JURY FUND LCF4	0.00	0.00	0.00	0.00
4700-04057	CHILD SAFETY	0.00	0.00	0.00	0.00
4700-04058	TRUANCY PREVENTION FUND	100.00	100.00	0.00	0.00
4700-04210	LIBRARY FINES/COPIES	500.00	500.00	0.00	0.00
4700-04410	COUNTY ARREST FEES	50.00	50.00	0.00	0.00
4700-04810	ANIMAL CONTROL FINES & FEES	5,400.00	7,000.00	1,600.00	22.86
4700-05057	CHILD SAFETY COURT COST	0.00	0.00	0.00	0.00
	TOTAL FINES & COURT FEES	72,950.00	84,550.00	11,600.00	13.72

BUDGET COMPARISON REPORT

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01 -GENERAL FUND

REVENUE

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
MISCELLANEOUS INCOME					
4900-04054	STATE JURY REIMBURSEMENT FEE	0.00	0.00	0.00	0.00
4900-05010	NON-ANNEXATION PAY IN LIEU	244,090.00	264,070.00	19,980.00	7.57
4900-05020	INTEREST	40,000.00	47,500.00	7,500.00	15.79
4900-05030	FIREFIGHTING SERVICES	38,000.00	40,000.00	2,000.00	5.00
4900-05040	PRINTING & REPRODUCTION	100.00	100.00	0.00	0.00
4900-05050	PUBLIC HEARING FEES	250.00	250.00	0.00	0.00
4900-05070	DRAINAGE DISTRICT FEES	56,000.00	58,000.00	2,000.00	3.45
4900-05080	REPLAT REIMBURSEMENTS	0.00	0.00	0.00	0.00
4900-05110	RENT REVENUES	8,000.00	9,000.00	1,000.00	11.11
4900-05120	LIBRARY MEETING ROOM RENTAL	0.00	0.00	0.00	0.00
4900-05200	BAD DEBT RECOVERY	500.00	100.00	(400.00)	400.00-
4900-05210	OVER / UNDER	0.00	0.00	0.00	0.00
4900-05310	RESALE OF LABOR	30,000.00	35,000.00	5,000.00	14.29
4900-05320	RESALE OF MATERIALS	500.00	900.00	400.00	44.44
4900-05330	SALE OF EQUIPMENT	5,000.00	5,000.00	0.00	0.00
4900-05335	REAL ESTATE SALE PROCEEDS	50,000.00	0.00	(50,000.00)	0.00
4900-05340	RECYCLABLES	0.00	0.00	0.00	0.00
4900-05390	SWIMMING POOL REVENUE	35,000.00	35,000.00	0.00	0.00
4900-05395	SWIM MEMBERSHIP	18,000.00	18,000.00	0.00	0.00
4900-05400	SWIMMING POOL CONCESSIONS	150.00	150.00	0.00	0.00
4900-05410	SWIM PARTIES/LESSONS	17,000.00	17,000.00	0.00	0.00
4900-05420	SWIM DONATIONS	0.00	0.00	0.00	0.00
4900-05810	RETURNED CHECK REVENUE	0.00	0.00	0.00	0.00
4900-05910	UNCLASSIFIED	5,000.00	5,000.00	0.00	0.00
4900-05911	SQUARE CREDIT CARD FEES	650.00	1,000.00	350.00	35.00
4900-05920	PARKS DONATIONS	1,800.00	1,800.00	0.00	0.00
4900-05922	STREET DONATIONS	0.00	0.00	0.00	0.00
4900-05925	ANIMAL CONTROL DONATIONS	1,600.00	1,300.00	(300.00)	23.08-
4900-05927	POLICE PROPERTY EVIDENCE ROOM	0.00	0.00	0.00	0.00
4900-05930	POLICE DONATIONS	0.00	0.00	0.00	0.00
4900-05935	POLICE SEIZED MONEY	0.00	0.00	0.00	0.00
4900-05937	EMPLOYEE EQUIP DEDUCTION PROG	6,700.00	6,700.00	0.00	0.00
4900-05940	LIBRARY DONATIONS	4,600.00	5,000.00	400.00	8.00
4900-05942	FIRE DONATIONS	0.00	0.00	0.00	0.00
4900-05945	WALKING LIGHTS DONATIONS	200.00	200.00	0.00	0.00
4900-05950	CHRISTMAS DECORATION DONATION	3,000.00	3,000.00	0.00	0.00
4900-05955	PROMOTIONAL ITEMS/HATS/PINS	100.00	100.00	0.00	0.00
4900-05960	CEMETERY DONATIONS	29,000.00	29,000.00	0.00	0.00
4900-05965	CRUISE/CONCERT DONATIONS	2,500.00	2,000.00	(500.00)	25.00-
4900-05966	VOLLEYBALL DONATIONS	1,000.00	4,000.00	3,000.00	75.00
4900-05971	C.D.C. POOL PROCEEDS	56,670.00	56,570.00	(100.00)	0.18-
4900-05972	CDC PROJECT CONTRIBUTIONS	24,000.00	24,000.00	0.00	0.00
4900-05985	ADMINISTRATION DONATIONS	0.00	0.00	0.00	0.00
4900-05986	INDIRECT DONATIONS	0.00	0.00	0.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

REVENUE

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
4900-06010	4A FUNDS/DIRECTOR	10,000.00	10,000.00	0.00	0.00
4900-06020	4B FUNDS/DIRECTOR	13,000.00	13,000.00	0.00	0.00
4900-06030	CHAMBER FUNDS/DIRECTOR	11,000.00	11,000.00	0.00	0.00
4900-06054	USDA GRANT	0.00	0.00	0.00	0.00
4900-06055	STATE GRANT	0.00	0.00	0.00	0.00
4900-06057	TDEM COVID19	0.00	0.00	0.00	0.00
4900-06060	SHSP GRANT FUNDS	0.00	0.00	0.00	0.00
4900-06066	THE PRIDDY FOUNDATION	0.00	0.00	0.00	0.00
4900-06067	VFIS GRANT	0.00	0.00	0.00	0.00
4900-06068	TEXAS TREASURY OPIOID	0.00	0.00	0.00	0.00
4900-06070	TFS GRANT FUNDS	0.00	0.00	0.00	0.00
4900-06071	WF COMMUNITY FOUNDATION	0.00	0.00	0.00	0.00
4900-06073	WICHITA-WILBARGER 9-1-1 DIST	0.00	0.00	0.00	0.00
4900-06075	CRIMINAL JUSTICE GRANT	0.00	0.00	0.00	0.00
4900-06077	BUREAU OF JUSTICE ASSISTANCE	0.00	0.00	0.00	0.00
4900-06080	LEOSE GRANT FUNDS	1,000.00	1,000.00	0.00	0.00
4900-06085	LEASE PURCHASE LOAN PROCEEDS	0.00	0.00	0.00	0.00
4900-06090	PARKS SPECIAL EVENTS & PROJEC	0.00	0.00	0.00	0.00
4900-06091	PROCEEDS FROM ISSUANCE OF LTD	0.00	0.00	0.00	0.00
4900-06092	PROCEEDS FROM PREMIUM OF LTD	0.00	0.00	0.00	0.00
4900-06095	ADVANCE FROM RESERVES	0.00	303,310.00	303,310.00	100.00
4900-07000	TRANSFERS IN/OUT	0.00	0.00	0.00	0.00
	TOTAL MISCELLANEOUS INCOME	714,410.00	1,008,050.00	293,640.00	29.13
	*** TOTAL REVENUE ***	4,824,670.00	5,650,060.00	825,390.00	14.61

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

ADMINISTRATION

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5110-10110	REGULAR SALARIES	116,960.00	121,080.00	4,120.00	3.40
5110-10310	SOCIAL SECURITY - FICA	8,950.00	9,270.00	320.00	3.45
5110-10330	HEALTH & LIFE INSURANCE	10,380.00	11,780.00	1,400.00	11.88
5110-10350	RETIREMENT	11,840.00	12,750.00	910.00	7.14
5110-10370	ADMINISTRATOR'S CAR ALLOWANCE	3,000.00	3,000.00	0.00	0.00
TOTAL PERSONNEL		151,130.00	157,880.00	6,750.00	0.00
SUPPLIES					
5110-30010	OFFICE SUPPLIES	500.00	500.00	0.00	0.00
5110-30020	JANITORIAL SUPPLIES	300.00	650.00	350.00	53.85
5110-30220	MINOR TOOLS & EQUIPMENT	50.00	50.00	0.00	0.00
5110-30230	MACHINERY & EQUIPMENT MAINT.	100.00	100.00	0.00	0.00
5110-30510	OFFICE FURNITURE & EQUIPMENT	250.00	250.00	0.00	0.00
5110-30520	BUILDING & STRUCTURE MAINT.	300.00	300.00	0.00	0.00
5110-39900	OTHER SUPPLIES	300.00	300.00	0.00	0.00
TOTAL SUPPLIES		1,800.00	2,150.00	350.00	0.00
CONTRACTUAL					
5110-50010	TELEPHONE & TELEGRAPH	1,900.00	1,900.00	0.00	0.00
5110-50020	ELECTRICITY	2,000.00	3,500.00	1,500.00	42.86
5110-50030	NATURAL GAS	250.00	1,000.00	750.00	75.00
5110-50040	WATER, SEWER & SANITATION	80.00	300.00	220.00	73.33
5110-50110	WORKER'S COMPENSATION	160.00	170.00	10.00	5.88
5110-50160	MEMBERSHIPS	800.00	800.00	0.00	0.00
5110-50170	EDUCATIONAL REGISTRATION	500.00	500.00	0.00	0.00
5110-50250	TRAVEL & CONFERENCE	200.00	500.00	300.00	60.00
5110-50320	DATA PROCESSING SERVICES	1,000.00	1,000.00	0.00	0.00
5110-50420	OFFICE FURNITURE & EQUIP MAIN	50.00	50.00	0.00	0.00
5110-50430	RADIO MAINTENANCE	50.00	50.00	0.00	0.00
5110-52000	MISCELLANEOUS EXPENSE	50.00	50.00	0.00	0.00
TOTAL CONTRACTUAL		7,040.00	9,820.00	2,780.00	0.00
CAPITAL OUTLAY					
5110-70030	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00
5110-70040	SYSTEMS IMPROVEMENT	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION		159,970.00	169,850.00	9,880.00	5.82

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

INDIRECT

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5150-10110	REGULAR SALARIES	0.00	20,000.00	20,000.00	100.00
5150-10310	SOCIAL SECURITY- FICA	0.00	0.00	0.00	0.00
5150-10330	HEALTH & LIFE INSURANCE	37,100.00	37,100.00	0.00	0.00
	TOTAL PERSONNEL	37,100.00	57,100.00	20,000.00	0.00
SUPPLIES					
5150-33970	SPECIAL EVENTS / PROJECTS	0.00	0.00	0.00	0.00
	TOTAL SUPPLIES	0.00	0.00	0.00	0.00
CONTRACTUAL					
5150-50010	TELEPHONE & TELEGRAPH	800.00	1,200.00	400.00	33.33
5150-50020	YOUTH FOOTBALL WATER	0.00	0.00	0.00	0.00
5150-50025	YOUTH FOOTBALL ELECTRIC	0.00	0.00	0.00	0.00
5150-50030	YOUTH BASEBALL WATER	350.00	550.00	200.00	36.36
5150-50035	YOUTH BASEBALL ELECTRIC	1,000.00	0.00	(1,000.00)	0.00
5150-50037	ELECTRIC MUNICIPAL BUILDING	500.00	1,800.00	1,300.00	72.22
5150-50050	HIGHLAND CEMETERY WATER BILLS	2,500.00	1,500.00	(1,000.00)	66.67-
5150-50055	FRIENDLY DOOR WATER	250.00	800.00	550.00	68.75
5150-50080	TORNADO SIRENS	1,000.00	600.00	(400.00)	66.67-
5150-50090	EMERGENCY SUPPLIES	0.00	0.00	0.00	0.00
5150-50100	CLAIMS AND SETTLEMENTS	7,000.00	7,000.00	0.00	0.00
5150-50105	FIRE, LOSS, THEFT CLAIMS	0.00	0.00	0.00	0.00
5150-50110	WORKERS' COMPENSATION	280.00	290.00	10.00	3.45
5150-50120	GENERAL LIABILITY AND BONDS	6,500.00	7,370.00	870.00	11.80
5150-50130	AUTOMOBILE INSURANCE	2,500.00	3,230.00	730.00	22.60
5150-50140	FIRE AND EXTENDED INSURANCE	20,000.00	28,840.00	8,840.00	30.65
5150-50150	EXPENSE ALLOWANCE	8,000.00	8,000.00	0.00	0.00
5150-50160	MEMBERSHIPS	3,500.00	4,000.00	500.00	12.50
5150-50170	EDUCATIONAL REGISTRATION	500.00	500.00	0.00	0.00
5150-50180	CONTRIBUTIONS	0.00	0.00	0.00	0.00
5150-50210	PROFESSIONAL FEES	17,000.00	17,000.00	0.00	0.00
5150-50250	TRAVEL & CONFERENCE	1,500.00	1,500.00	0.00	0.00
5150-50310	MEDICAL EXAMS	0.00	0.00	0.00	0.00
5150-50320	DATA PROCESSING SERVICES	8,500.00	14,000.00	5,500.00	39.29
5150-50325	CYBER SECURITY INSURANCE	0.00	250.00	250.00	100.00
5150-50340	BINDING/PRINTING & PUBLICATIO	3,000.00	3,000.00	0.00	0.00
5150-50350	ADVERTISING	1,000.00	1,000.00	0.00	0.00
5150-50360	LEASED OFFICE EQUIPMENT	5,000.00	5,000.00	0.00	0.00
5150-50440	BUILDING STRUCTURE MAINTENANC	2,000.00	2,200.00	200.00	9.09
5150-50460	CEMETERY DONATIONS	28,000.00	28,000.00	0.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

INDIRECT

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
5150-50470	CODE RED	0.00	0.00	0.00	0.00
5150-51010	ACCOUNTING & AUDIT	11,000.00	11,000.00	0.00	0.00
5150-51020	ATTORNEY & LEGAL FEES	12,000.00	12,000.00	0.00	0.00
5150-51040	ELECTION EXPENSES	3,000.00	3,000.00	0.00	0.00
5150-51050	TAX ASSESSMENT & COLLECTION	47,000.00	56,000.00	9,000.00	16.07
5150-51055	PROPERTY TAXES	0.00	0.00	0.00	0.00
5150-51060	POSTAGE	1,000.00	1,000.00	0.00	0.00
5150-51210	BANK CHARGES	80.00	80.00	0.00	0.00
5150-51220	UNEMPLOYMENT COMPENSATION	500.00	500.00	0.00	0.00
5150-51610	AMBULANCE SERVICE	0.00	0.00	0.00	0.00
5150-51910	DUE TO DEBT SERVICE	0.00	0.00	0.00	0.00
5150-51960	DUE TO REVENUE BOND	0.00	0.00	0.00	0.00
5150-51980	DUE TO SELF-INSURANCE FUND	0.00	0.00	0.00	0.00
5150-51991	TRANSFER TO EDC S.P. FUND	0.00	0.00	0.00	0.00
5150-51992	TRANS TO G.F. IMPROVEMENT	0.00	0.00	0.00	0.00
5150-52100	MISCELLANEOUS EXPENSES	750.00	750.00	0.00	0.00
5150-53010	STREET LIGHTS	73,000.00	63,000.00	(10,000.00)	15.87-
5150-53020	INTEREST EXPENSE	148,480.00	211,270.00	62,790.00	29.72
5150-53030	UNCLAIMED PAYMENTS	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	417,490.00	496,230.00	78,740.00	0.00
	CAPITAL OUTLAY				
5150-70010	BUILDING, STRUCTURE & IMPROVE	40,000.00	0.00	(40,000.00)	0.00
5150-70030	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00
5150-70040	SYSTEMS IMPROVEMENT	0.00	31,560.00	31,560.00	100.00
	TOTAL CAPITAL OUTLAY	40,000.00	31,560.00	(8,440.00)	0.00
	TOTAL INDIRECT	494,590.00	584,890.00	90,300.00	17.84

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

PUBLIC WORKS

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5310-10110	REGULAR SALARIES	34,870.00	36,680.00	1,810.00	4.93
5310-10210	OVERTIME	0.00	0.00	0.00	0.00
5310-10310	SOCIAL SECURITY - FICA	2,670.00	2,810.00	140.00	4.98
5310-10330	HEALTH & LIFE INSURANCE	2,750.00	3,050.00	300.00	9.84
5310-10350	RETIREMENT	3,530.00	3,870.00	340.00	8.79
TOTAL PERSONNEL		43,820.00	46,410.00	2,590.00	0.00
SUPPLIES					
5310-30010	OFFICE SUPPLIES	1,000.00	1,000.00	0.00	0.00
5310-30020	JANITORIAL SUPPLIES	200.00	200.00	0.00	0.00
5310-30110	GASOLINE	1,800.00	1,800.00	0.00	0.00
5310-30120	OIL/LUBRICATION	100.00	200.00	100.00	50.00
5310-30130	MOTOR VEHICLE SUPPLIES	200.00	300.00	100.00	33.33
5310-30210	CLOTHING & UNIFORMS	0.00	0.00	0.00	0.00
5310-30510	OFFICE FURNITURE & EQUIPMENT	100.00	100.00	0.00	0.00
5310-39900	OTHER SUPPLIES	300.00	500.00	200.00	40.00
5310-39930	EMPLOYEE EQUIP DEDUCTION PROG	0.00	0.00	0.00	0.00
TOTAL SUPPLIES		3,700.00	4,100.00	400.00	0.00
CONTRACTUAL					
5310-50010	TELEPHONE & TELEGRAPH	1,500.00	1,270.00	(230.00)	18.11-
5310-50020	ELECTRICITY	400.00	400.00	0.00	0.00
5310-50040	WATER, SEWER, & SANITATION	150.00	150.00	0.00	0.00
5310-50110	WORKERS' COMP	1,250.00	1,270.00	20.00	1.57
5310-50130	AUTO INSURANCE	600.00	830.00	230.00	27.71
5310-50150	EXPENSE ALLOWANCE	200.00	200.00	0.00	0.00
5310-50160	MEMBERSHIPS	150.00	150.00	0.00	0.00
5310-50170	EDUCATIONAL REGISTRATION	1,000.00	1,200.00	200.00	16.67
5310-50210	PROFESSIONAL FEES	250.00	250.00	0.00	0.00
5310-50250	TRAVEL & CONFERENCE	500.00	500.00	0.00	0.00
5310-50320	DATA PROCESSING SERVICES	250.00	250.00	0.00	0.00
5310-50400	MOTOR VEHICLES	100.00	100.00	0.00	0.00
5310-50410	MACHINERY/ EQUIP MAINT	100.00	200.00	100.00	50.00
5310-50440	BUILDING STRUCTURE MAINTENANC	550.00	550.00	0.00	0.00
TOTAL CONTRACTUAL		7,000.00	7,320.00	320.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

PUBLIC WORKS

DEPARTMENT EXPENDITURES

ACCT# ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
CAPITAL OUTLAY				
5310-70030 MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00
5310-70040 SYSTEM IMPROVEMENTS	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL PUBLIC WORKS	54,520.00	57,830.00	3,310.00	5.72

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

CODE ENFORCEMENT

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5320-10110	REGULAR SALARIES	28,520.00	43,970.00	15,450.00	35.14
5320-10210	OVERTIME	0.00	0.00	0.00	0.00
5320-10310	SOCIAL SECURITY - FICA	2,190.00	3,380.00	1,190.00	35.21
5320-10330	HEALTH & LIFE INSURANCE	7,200.00	10,650.00	3,450.00	32.39
5320-10350	RETIREMENT	2,900.00	4,640.00	1,740.00	37.50
TOTAL PERSONNEL		40,810.00	62,640.00	21,830.00	0.00
SUPPLIES					
5320-30010	OFFICE SUPPLIES	800.00	850.00	50.00	5.88
5320-30020	JANITORIAL	300.00	300.00	0.00	0.00
5320-30110	GASOLINE	1,200.00	1,200.00	0.00	0.00
5320-30120	OIL/LUBRICATION	100.00	100.00	0.00	0.00
5320-30130	MOTOR VEHICLE SUPPLIES	100.00	100.00	0.00	0.00
5320-30210	CLOTHING & UNIFORMS	100.00	100.00	0.00	0.00
5320-30220	MINOR TOOLS & EQUIPMENT	200.00	200.00	0.00	0.00
5320-30510	OFFICE FURNITURE & EQUIPT	100.00	100.00	0.00	0.00
5320-30910	PERMIT REFUND	0.00	0.00	0.00	0.00
5320-39900	OTHER SUPPLIES	100.00	100.00	0.00	0.00
TOTAL SUPPLIES		3,000.00	3,050.00	50.00	0.00
CONTRACTUAL					
5320-50010	TELEPHONE	1,200.00	1,200.00	0.00	0.00
5320-50020	ELECTRICITY	0.00	0.00	0.00	0.00
5320-50040	WATER	0.00	0.00	0.00	0.00
5320-50110	WORKERS' COMP	250.00	260.00	10.00	3.85
5320-50130	AUTO INSURANCE	600.00	830.00	230.00	27.71
5320-50150	EXPENSE ALLOWANCE	0.00	0.00	0.00	0.00
5320-50160	MEMBERSHIPS	300.00	300.00	0.00	0.00
5320-50170	EDUCATIONAL REGISTRATION	1,500.00	1,500.00	0.00	0.00
5320-50220	SUB-CONTRACTORS	2,000.00	2,000.00	0.00	0.00
5320-50230	ELECTRICAL CONTRATOR	8,000.00	10,000.00	2,000.00	20.00
5320-50250	TRAVEL & CONFERENCE	500.00	500.00	0.00	0.00
5320-50320	DATA PROCESSING SERVICES	750.00	750.00	0.00	0.00
5320-50340	BINDING/PRINTING & PUBLICATIO	200.00	200.00	0.00	0.00
5320-50400	MOTOR VEHICLES	500.00	500.00	0.00	0.00
5320-50410	MACHINERY/ EQUIP MAINT	50.00	50.00	0.00	0.00
5320-50440	BUILDING STRUCTURE MAINTENANC	0.00	0.00	0.00	0.00
5320-51060	POSTAGE	5,000.00	5,000.00	0.00	0.00
TOTAL CONTRACTUAL		20,850.00	23,090.00	2,240.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

CODE ENFORCEMENT

DEPARTMENT EXPENDITURES

ACCT# ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
CAPITAL OUTLAY				
5320-70030 MACHINERY & EQUIPMENT	54,000.00	0.00	(54,000.00)	0.00
5320-70040 SYSTEMS IMPROVEMENTS	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	54,000.00	0.00	(54,000.00)	0.00
TOTAL CODE ENFORCEMENT	118,660.00	88,780.00	(29,880.00)	27.17

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

STREET

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
	PERSONNEL				
5360-10110	REGULAR SALARIES	177,530.00	191,130.00	13,600.00	7.12
5360-10210	OVERTIME	5,800.00	5,800.00	0.00	0.00
5360-10310	SOCIAL SECURITY - FICA	14,030.00	15,070.00	1,040.00	6.90
5360-10330	HEALTH & LIFE INSURANCE	59,280.00	68,160.00	8,880.00	13.03
5360-10350	RETIREMENT	18,560.00	20,730.00	2,170.00	10.47
	TOTAL PERSONNEL	275,200.00	300,890.00	25,690.00	0.00
	SUPPLIES				
5360-30010	OFFICE SUPPLIES	300.00	500.00	200.00	40.00
5360-30020	JANITORIAL SUPPLIES	300.00	300.00	0.00	0.00
5360-30030	CHEMICAL SUPPLIES	5,000.00	12,000.00	7,000.00	58.33
5360-30110	GASOLINE	6,800.00	8,500.00	1,700.00	20.00
5360-30120	OIL/LUBRICATION	2,000.00	4,000.00	2,000.00	50.00
5360-30130	MOTOR VEHICLE SUPPLIES	3,000.00	3,500.00	500.00	14.29
5360-30210	CLOTHING	2,500.00	2,500.00	0.00	0.00
5360-30220	MINOR TOOLS & EQUIP	2,500.00	3,500.00	1,000.00	28.57
5360-30230	MACHINERY/EQUIP MAINT	14,000.00	15,000.00	1,000.00	6.67
5360-33110	DIESEL	25,000.00	30,000.00	5,000.00	16.67
5360-33120	OTHER VEHICLE SUPPLIES	2,500.00	2,500.00	0.00	0.00
5360-33900	STREET MAINTENANCE	20,000.00	18,000.00	(2,000.00)	11.11-
5360-33910	STREET SIGN MAINTENANCE	6,000.00	6,000.00	0.00	0.00
5360-33920	ALLEY MAINTENANCE	5,000.00	5,000.00	0.00	0.00
5360-33930	DRAINAGE STRUCTURE MAINTENANC	20,000.00	30,000.00	10,000.00	33.33
5360-33940	SIDEWALK MAINTENANCE	5,000.00	5,000.00	0.00	0.00
5360-33950	VECTOR CONTROL	25,000.00	25,000.00	0.00	0.00
5360-39900	OTHER SUPPLIES	1,500.00	2,000.00	500.00	25.00
5360-39930	EMPLOYEE EQUIP DEDUCTION PRO	1,200.00	1,200.00	0.00	0.00
	TOTAL SUPPLIES	147,600.00	174,500.00	26,900.00	0.00
	CONTRACTUAL				
5360-50010	TELEPHONE	100.00	100.00	0.00	0.00
5360-50020	ELECTRICITY	1,000.00	1,000.00	0.00	0.00
5360-50030	NATURAL GAS	3,500.00	3,500.00	0.00	0.00
5360-50040	WATER, SEWER, & SANITATION	300.00	300.00	0.00	0.00
5360-50110	WORKERS' COMP	11,500.00	11,690.00	190.00	1.63
5360-50130	AUTO INSURANCE	7,000.00	9,720.00	2,720.00	27.98
5360-50160	MEMBERSHIPS	150.00	150.00	0.00	0.00
5360-50220	SUB-CONTRACTORS	1,000.00	1,000.00	0.00	0.00
5360-50310	MEDICAL EXAMINATIONS	750.00	750.00	0.00	0.00
5360-50335	NOTES PAYABLE	0.00	52,840.00	52,840.00	100.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

STREET

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
5360-50400	MOTOR VEHICLES	9,000.00	12,000.00	3,000.00	25.00
5360-50410	MACHINERY/EQUIP MAINT	20,000.00	25,000.00	5,000.00	20.00
5360-50430	RADIO MAINTENANCE	500.00	500.00	0.00	0.00
5360-50440	BUILDING STRUCTURE MAINT	2,000.00	2,000.00	0.00	0.00
5360-50450	DRAINAGE SYSTEM IMPROVEMENTS	35,000.00	35,000.00	0.00	0.00
5360-53020	INTEREST EXPENSE	0.00	0.00	0.00	0.00
5360-53110	OTHER VEHICLES	1,000.00	1,000.00	0.00	0.00
5360-53610	RENTAL OF EQUIPMENT	1,000.00	1,000.00	0.00	0.00
	TOTAL CONTRACTUAL	93,800.00	157,550.00	63,750.00	0.00
	CAPITAL OUTLAY				
5360-70030	MACHINERY & EQUIPMENT	224,000.00	18,000.00	(206,000.00)	1,144.44-
5360-70040	SYSTEMS IMPROVEMENTS	0.00	0.00	0.00	0.00
5360-73000	STREET CONSTRUCTION	200,370.00	379,000.00	178,630.00	47.13
	TOTAL CAPITAL OUTLAY	424,370.00	397,000.00	(27,370.00)	0.00
	TOTAL STREET	940,970.00	1,029,940.00	88,970.00	18.38

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

SANITATION

DEPARTMENT EXPENDITURES

ACCT# ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
CONTRACTUAL				
5370-50220 SUB-CONTRACTORS	515,000.00	565,000.00	50,000.00	8.85
TOTAL CONTRACTUAL	515,000.00	565,000.00	50,000.00	0.00
CAPITAL OUTLAY				
5370-73000 STREET CONSTRUCTION	10,000.00	10,000.00	0.00	0.00
TOTAL CAPITAL OUTLAY	10,000.00	10,000.00	0.00	0.00
TOTAL SANITATION	525,000.00	575,000.00	50,000.00	8.85

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

PARKS

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5380-10110	REGULAR SALARIES	178,940.00	182,420.00	3,480.00	1.91
5380-10210	OVERTIME	0.00	0.00	0.00	0.00
5380-10220	OVERTIME SPECIAL EVENTS	1,000.00	1,000.00	0.00	0.00
5380-10310	SOCIAL SECURITY - FICA	13,770.00	14,040.00	270.00	1.92
5380-10330	HEALTH & LIFE INSURANCE	48,030.00	55,230.00	7,200.00	13.04
5380-10350	RETIREMENT	18,210.00	19,310.00	1,100.00	5.70
	TOTAL PERSONNEL	259,950.00	272,000.00	12,050.00	0.00
SUPPLIES					
5380-30010	OFFICE SUPPLIES	200.00	200.00	0.00	0.00
5380-30020	JANITORIAL SUPPLIES	4,000.00	4,000.00	0.00	0.00
5380-30030	CHEMICAL SUPPLIES	2,000.00	2,200.00	200.00	9.09
5380-30110	GASOLINE	7,500.00	7,500.00	0.00	0.00
5380-30120	OIL/LUBRICATION	250.00	500.00	250.00	50.00
5380-30130	MOTOR VEHICLE SUPPLIES	400.00	450.00	50.00	11.11
5380-30210	CLOTHING	750.00	1,000.00	250.00	25.00
5380-30220	MINOR TOOLS & EQUIP	2,500.00	2,500.00	0.00	0.00
5380-30230	MACHINERY & EQUIP	11,700.00	11,700.00	0.00	0.00
5380-30510	OFFICE FURNITURE & EQUIPMENT	80.00	80.00	0.00	0.00
5380-33110	DIESEL	200.00	200.00	0.00	0.00
5380-33120	OTHER VEHICLE SUPPLIES	100.00	100.00	0.00	0.00
5380-33830	BOTANICAL AND AGRICULTURAL	3,000.00	3,000.00	0.00	0.00
5380-33920	PLAYGROUND EQUIPMENT MAINT.	2,000.00	2,000.00	0.00	0.00
5380-33950	WALKING TRACK IMPROVEMENTS	3,500.00	3,500.00	0.00	0.00
5380-33960	CHRISTMAS DECORATIONS	3,000.00	3,000.00	0.00	0.00
5380-33970	SPECIAL EVENTS/PROJECTS	4,000.00	4,000.00	0.00	0.00
5380-33975	CRUISE /CONCERT	2,500.00	2,000.00	(500.00)	25.00-
5380-33976	VOLLEYBALL	1,000.00	4,000.00	3,000.00	75.00
5380-39900	OTHER SUPPLIES	2,500.00	2,500.00	0.00	0.00
5380-39930	EMPLOYEE EQUIP DEDUCTION PROG	500.00	500.00	0.00	0.00
	TOTAL SUPPLIES	51,680.00	54,930.00	3,250.00	0.00
CONTRACTUAL					
5380-50010	TELEPHONE & TELEGRAPH	1,290.00	1,290.00	0.00	0.00
5380-50020	ELECTRICITY	8,000.00	7,000.00	(1,000.00)	14.29-
5380-50030	NATURAL GAS	800.00	800.00	0.00	0.00
5380-50040	WATER, SEWER, & SANITATION	900.00	900.00	0.00	0.00
5380-50110	WORKERS' COMP	3,470.00	3,530.00	60.00	1.70
5380-50130	AUTO INSURANCE	920.00	1,300.00	380.00	29.23
5380-50150	EXPENSE ALLOWANCE	20.00	20.00	0.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

PARKS

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
5380-50160	MEMBERSHIPS	300.00	300.00	0.00	0.00
5380-50170	EDUCATIONAL REGISTRATION	500.00	1,500.00	1,000.00	66.67
5380-50250	TRAVEL & CONFERENCE	700.00	700.00	0.00	0.00
5380-50310	MEDICAL EXAMINATION	1,600.00	1,600.00	0.00	0.00
5380-50320	DATA PROCESSING SERVICES	250.00	250.00	0.00	0.00
5380-50400	MOTOR VEHICLES	3,500.00	3,500.00	0.00	0.00
5380-50410	MACHINERY & EQUIP MAINT	10,000.00	15,000.00	5,000.00	33.33
5380-50440	BUILDING & STRUCT. MAINT.	1,000.00	4,000.00	3,000.00	75.00
5380-50510	STORAGE RENTAL	0.00	0.00	0.00	0.00
5380-59900	OTHER CONTRACTURAL SERVICES	5,950.00	5,950.00	0.00	0.00
5380-59910	CDC PROJECTS	0.00	0.00	0.00	0.00
5380-59920	TEMPORARY LABOR	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	39,200.00	47,640.00	8,440.00	0.00
	CAPITAL OUTLAY				
5380-70030	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00
5380-70040	SYSTEMS IMPROVEMENTS	0.00	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	TOTAL PARKS	350,830.00	374,570.00	23,740.00	6.34

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

SWIMMING POOL

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5390-10110	REGULAR SALARIES	55,000.00	60,000.00	5,000.00	8.33
5390-10210	OVERTIME	2,500.00	3,500.00	1,000.00	28.57
5390-10310	SOCIAL SECURITY - FICA	4,330.00	4,800.00	470.00	9.79
TOTAL PERSONNEL		61,830.00	68,300.00	6,470.00	0.00
SUPPLIES					
5390-30010	OFFICE SUPPLIES	300.00	300.00	0.00	0.00
5390-30020	JANITORIAL SUPPLIES	1,120.00	3,000.00	1,880.00	62.67
5390-30030	CHEMICAL SUPPLIES	20,000.00	35,000.00	15,000.00	42.86
5390-30210	CLOTHING	2,700.00	3,000.00	300.00	10.00
5390-30230	MACHINERY & EQUIPMENT MAINT.	5,000.00	5,000.00	0.00	0.00
5390-30520	BUILDING STRUCTURE MAINT.	5,000.00	6,500.00	1,500.00	23.08
5390-30810	CONCESSION SUPPLIES	0.00	0.00	0.00	0.00
5390-30910	SWIM PARTY REFUNDS	0.00	0.00	0.00	0.00
5390-39900	OTHER SUPPLIES	1,000.00	2,500.00	1,500.00	60.00
TOTAL SUPPLIES		35,120.00	55,300.00	20,180.00	0.00
CONTRACTUAL					
5390-50010	TELEPHONE & TELEGRAPH	1,100.00	1,100.00	0.00	0.00
5390-50020	ELECTRICITY	5,600.00	5,600.00	0.00	0.00
5390-50040	WATER, SEWER, SANITATION	3,130.00	3,130.00	0.00	0.00
5390-50110	WORKERS' COMP.	1,110.00	1,130.00	20.00	1.77
5390-50120	GENERAL LIABILITY BONDS	300.00	110.00	(190.00)	172.73-
5390-50190	TRAINING	3,700.00	3,700.00	0.00	0.00
5390-50310	MEDICAL EXAMS	1,100.00	1,100.00	0.00	0.00
5390-50320	DATA PROCESSING SERVICES	0.00	0.00	0.00	0.00
5390-50335	NOTES PAYABLE	56,670.00	56,670.00	0.00	0.00
5390-50336	INTEREST EXPENSE	0.00	0.00	0.00	0.00
5390-50340	PAYMENT TO REFUND BOND ESCROW	0.00	0.00	0.00	0.00
5390-50345	REFUNDING BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00
5390-50350	ADVERTISING	200.00	200.00	0.00	0.00
5390-51061	SQUARE CREDIT CARD FEES	800.00	800.00	0.00	0.00
5390-51991	TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00
5390-53020	INSPECTION FEES	0.00	0.00	0.00	0.00
5390-53030	PERMIT, TESTING,REOCURRING FE	0.00	0.00	0.00	0.00
5390-59900	OTHER CONTRACTUAL SERVICES	660.00	660.00	0.00	0.00
5390-59910	CDC PROJECT	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL		74,370.00	74,200.00	(170.00)	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

SWIMMING POOL

DEPARTMENT EXPENDITURES

ACCT# ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
CAPITAL OUTLAY				
5390-70030 MACHINERY & EQUIPMENT	7,400.00	0.00	(7,400.00)	0.00
5390-70040 SYSTEM IMPROVEMENTS	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	7,400.00	0.00	(7,400.00)	0.00
TOTAL SWIMMING POOL	178,720.00	197,800.00	19,080.00	13.39

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

POLICE

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5510-10110	REGULAR SALARIES	600,970.00	633,430.00	32,460.00	5.12
5510-10210	OVERTIME	2,500.00	2,500.00	0.00	0.00
5510-10310	SOCIAL SECURITY - FICA	46,170.00	48,650.00	2,480.00	5.10
5510-10330	HEALTH & LIFE INSURANCE	137,790.00	158,320.00	20,530.00	12.97
5510-10350	RETIREMENT	61,120.00	66,980.00	5,860.00	8.75
TOTAL PERSONNEL		848,550.00	909,880.00	61,330.00	0.00
SUPPLIES					
5510-30010	OFFICE SUPPLIES	2,500.00	2,500.00	0.00	0.00
5510-30020	JANITORIAL SUPPLIES	1,000.00	1,000.00	0.00	0.00
5510-30110	GASOLINE	20,000.00	20,000.00	0.00	0.00
5510-30120	OIL & LUBRICATION	1,000.00	1,200.00	200.00	16.67
5510-30130	MOTOR VEHICLES SUPPLIES	500.00	500.00	0.00	0.00
5510-30210	CLOTHING & UNIFORMS	7,000.00	7,000.00	0.00	0.00
5510-30510	OFFICE FURNITURE & EQUIPMENT	1,000.00	1,000.00	0.00	0.00
5510-33970	SPECIAL EVENTS/PROJECTS	300.00	300.00	0.00	0.00
5510-39900	OTHER SUPPLIES	300.00	300.00	0.00	0.00
5510-39910	LAW ENFORCEMENT SUPPLIES	5,000.00	7,000.00	2,000.00	28.57
5510-39920	COMMUNITY POLICING SUPPLIES	600.00	600.00	0.00	0.00
5510-39930	OFFICER EQUIPT PURCHASE PROGR	5,000.00	5,000.00	0.00	0.00
5510-39950	HOME-GROWN TRAINING	0.00	0.00	0.00	0.00
5510-39960	FIREARM SUPPLIES	1,500.00	1,500.00	0.00	0.00
TOTAL SUPPLIES		45,700.00	47,900.00	2,200.00	0.00
CONTRACTUAL					
5510-50010	TELEPHONE & TELEGRAPH	7,830.00	7,830.00	0.00	0.00
5510-50020	ELECTRICITY	4,500.00	5,000.00	500.00	10.00
5510-50030	NATURAL GAS	500.00	500.00	0.00	0.00
5510-50040	WATER, SEWER, & SANITATION	400.00	400.00	0.00	0.00
5510-50110	WORKERS' COMP	16,140.00	16,400.00	260.00	1.59
5510-50120	LAW ENFORCEMENT LIABILITY	9,700.00	11,450.00	1,750.00	15.28
5510-50130	AUTO INSURANCE	2,300.00	3,230.00	930.00	28.79
5510-50160	MEMBERSHIPS	1,800.00	1,800.00	0.00	0.00
5510-50190	TRAINING	4,500.00	4,500.00	0.00	0.00
5510-50210	PROFESSIONAL FEES	2,500.00	2,500.00	0.00	0.00
5510-50235	DRUG INTERDICTION/K9 OPERATIO	0.00	0.00	0.00	0.00
5510-50240	PRISONER DETENTION	0.00	0.00	0.00	0.00
5510-50250	TRAVEL & CONFERENCE	2,000.00	2,000.00	0.00	0.00
5510-50310	MEDICAL EXAMINATIONS	500.00	500.00	0.00	0.00
5510-50315	PSYCHOLOGICAL EXAMINATIONS	0.00	0.00	0.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

POLICE

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
5510-50317	FORFEITURE EXPENDITURES	0.00	0.00	0.00	0.00
5510-50320	DATA PROCESSING SERVICES	19,000.00	19,000.00	0.00	0.00
5510-50335	NOTES PAYABLE	0.00	0.00	0.00	0.00
5510-50340	BINDING/PRINTING & PUBLICATIO	750.00	750.00	0.00	0.00
5510-50400	MOTOR VEHICLES	7,000.00	8,500.00	1,500.00	17.65
5510-50410	MACHINERY & EQUIPMENT MAINT	2,000.00	2,000.00	0.00	0.00
5510-50420	OFFICE FURNITURE & EQUIP MAIN	200.00	200.00	0.00	0.00
5510-50430	RADIO MAINTENANCE	700.00	700.00	0.00	0.00
5510-50440	BUILDING STRUCTURE MAINTENANC	5,000.00	2,000.00	(3,000.00)	150.00-
5510-51060	POSTAGE & FREIGHT	300.00	300.00	0.00	0.00
5510-55010	UNIFORM CLEANING	0.00	0.00	0.00	0.00
5510-56075	CRIMINAL JUSTICE GRANT	0.00	0.00	0.00	0.00
5510-56080	LEOSE EXPENDITURE	150.00	150.00	0.00	0.00
5510-59900	OTHER CONTRACTUAL SERVICES	500.00	500.00	0.00	0.00
	TOTAL CONTRACTUAL	88,270.00	90,210.00	1,940.00	0.00
	CAPITAL OUTLAY				
5510-70010	BUILDING, STRUCTURE & IMPROVE	0.00	268,540.00	268,540.00	100.00
5510-70030	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00
5510-70040	SYSTEMS IMPROVEMENTS	11,500.00	38,300.00	26,800.00	69.97
	TOTAL CAPITAL OUTLAY	11,500.00	306,840.00	295,340.00	0.00
	TOTAL POLICE	994,020.00	1,354,830.00	360,810.00	6.25

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

DISPATCH

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5520-10110	REGULAR SALARIES	210,840.00	221,980.00	11,140.00	5.02
5520-10210	OVERTIME	5,800.00	5,800.00	0.00	0.00
5520-10310	SOCIAL SECURITY - FICA	16,580.00	17,430.00	850.00	4.88
5520-10330	HEALTH & LIFE INSURANCE	69,680.00	78,320.00	8,640.00	11.03
5520-10350	RETIREMENT	20,060.00	24,010.00	3,950.00	16.45
	TOTAL PERSONNEL	322,960.00	347,540.00	24,580.00	0.00
SUPPLIES					
5520-30010	OFFICE SUPPLIES	500.00	500.00	0.00	0.00
5520-30210	CLOTHING & UNIFORMS	250.00	250.00	0.00	0.00
5520-30510	OFFICE FURNITURE & EQUIPMENT	500.00	500.00	0.00	0.00
	TOTAL SUPPLIES	1,250.00	1,250.00	0.00	0.00
CONTRACTUAL					
5520-50110	WORKERS' COMP	760.00	780.00	20.00	2.56
5520-50170	EDUCATIONAL REGISTRATION	300.00	300.00	0.00	0.00
5520-50190	TRAINING	1,000.00	1,000.00	0.00	0.00
5520-50250	TRAVEL & CONFERENCE	0.00	0.00	0.00	0.00
5520-50310	MEDICAL EXAMINATIONS	500.00	500.00	0.00	0.00
5520-50315	PSYCHOLOGICAL EXAMINATIONS	130.00	130.00	0.00	0.00
5520-50320	DATA PROCESSING SERVICES	1,000.00	1,000.00	0.00	0.00
5520-50410	MACHINERY & EQUIPMENT MAINT	500.00	500.00	0.00	0.00
5520-55010	UNIFORM CLEANING	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	4,190.00	4,210.00	20.00	0.00
CAPITAL OUTLAY					
5520-70030	MACHINERY & EQUIPMENT	2,000.00	0.00	(2,000.00)	0.00
5520-70040	SYSTEMS IMPROVEMENT	4,000.00	4,000.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	6,000.00	4,000.00	(2,000.00)	0.00
TOTAL DISPATCH		334,400.00	357,000.00	22,600.00	6.97

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

ANIMAL CONTROL

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5530-10110	REGULAR SALARIES	56,390.00	57,520.00	1,130.00	1.96
5530-10210	OVERTIME	1,500.00	1,500.00	0.00	0.00
5530-10310	SOCIAL SECURITY - FICA	4,430.00	4,520.00	90.00	1.99
5530-10330	HEALTH & LIFE INSURANCE	12,000.00	13,800.00	1,800.00	13.04
5530-10350	RETIREMENT	4,090.00	6,220.00	2,130.00	34.24
TOTAL PERSONNEL		78,410.00	83,560.00	5,150.00	0.00
SUPPLIES					
5530-30010	OFFICE SUPPLIES	300.00	300.00	0.00	0.00
5530-30020	JANITORIAL SUPPLIES	100.00	100.00	0.00	0.00
5530-30110	GASOLINE	1,600.00	1,600.00	0.00	0.00
5530-30120	OIL & LUBRICATION	150.00	150.00	0.00	0.00
5530-30130	MOTOR VEHICLE SUPPLIES	200.00	200.00	0.00	0.00
5530-30210	CLOTHING & UNIFORMS	200.00	200.00	0.00	0.00
5530-30220	MINOR TOOLS & EQUIPMENT	1,000.00	1,000.00	0.00	0.00
5530-30520	BUILDING & STRUCTURE MAINT.	300.00	300.00	0.00	0.00
5530-33970	SPECIAL EVENTS/ PROJECTS	300.00	300.00	0.00	0.00
5530-35200	MEDICAL SUPPLIES	200.00	200.00	0.00	0.00
5530-39900	OTHER SUPPLIES	300.00	300.00	0.00	0.00
5530-39910	RECLAIM CENTER	1,000.00	1,000.00	0.00	0.00
5530-39920	ANIMAL FEED	100.00	100.00	0.00	0.00
TOTAL SUPPLIES		5,750.00	5,750.00	0.00	0.00
CONTRACTUAL					
5530-50010	TELEPHONE & TELEGRAPH	1,900.00	1,900.00	0.00	0.00
5530-50020	ELECTRIC	1,500.00	1,500.00	0.00	0.00
5530-50030	NATURAL GAS	1,700.00	1,800.00	100.00	5.56
5530-50040	WATER & SEWER	500.00	500.00	0.00	0.00
5530-50110	WORKERS' COMP	1,890.00	1,920.00	30.00	1.56
5530-50130	AUTO INSURANCE	250.00	360.00	110.00	30.56
5530-50190	LAW ENFORCEMENT TRAINING	500.00	500.00	0.00	0.00
5530-50250	TRAVEL & CONFERENCE	0.00	0.00	0.00	0.00
5530-50310	MEDICAL EXAMS	200.00	200.00	0.00	0.00
5530-50320	DATA PROCESSING SERVICES	100.00	100.00	0.00	0.00
5530-50325	VETERINARY FEES	2,000.00	2,800.00	800.00	28.57
5530-50340	BINDING/PRINTING & PUBLICATIO	100.00	100.00	0.00	0.00
5530-50400	MOTOR VEHICLES	200.00	200.00	0.00	0.00
5530-50420	OFFICE FURNITURE & EQUIP MAIN	100.00	100.00	0.00	0.00
5530-50440	BUILDING STRUCTURE MAINT.	500.00	500.00	0.00	0.00
5530-51020	ATTORNEY & LEGAL FEES	200.00	200.00	0.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

ANIMAL CONTROL

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
5530-51030	MUNICIPAL COURT COSTS	0.00	0.00	0.00	0.00
5530-51061	SQUARE CREDIT CARD FEES	0.00	0.00	0.00	0.00
5530-55010	UNIFORM CLEANING	0.00	0.00	0.00	0.00
5530-59900	OTHER CONTRACTURAL SERVICES	500.00	500.00	0.00	0.00
	TOTAL CONTRACTUAL	12,140.00	13,180.00	1,040.00	0.00
	CAPITAL OUTLAY				
5530-70010	BUILDING, STRUCTURE & IMPRO	0.00	0.00	0.00	0.00
5530-70030	MACHINERY & EQUIPMENT	3,500.00	0.00	(3,500.00)	0.00
5530-70040	SYSTEMS IMPROVEMENT	0.00	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	3,500.00	0.00	(3,500.00)	0.00
	TOTAL ANIMAL CONTROL	99,800.00	102,490.00	2,690.00	6.04

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

MUNICIPAL COURT

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5540-10110	REGULAR SALARIES	32,220.00	34,720.00	2,500.00	7.20
5540-10115	COURT SECURITY	400.00	400.00	0.00	0.00
5540-10120	COURT SECURITY OT	550.00	550.00	0.00	0.00
5540-10310	SOCIAL SECURITY - FICA	2,540.00	2,730.00	190.00	6.96
5540-10330	HEALTH & LIFE INSURANCE	5,440.00	5,530.00	90.00	1.63
5540-10350	RETIREMENT	3,370.00	3,760.00	390.00	10.37
TOTAL PERSONNEL		44,520.00	47,690.00	3,170.00	0.00
FINES & COURT FEES					
5540-24011	CRIMINAL JUSTICE PLAN FUND	100.00	100.00	0.00	0.00
5540-24013	LAW ENFORCEMENT EDUC. FUND	100.00	100.00	0.00	0.00
5540-24015	JUDGE TRAINING FUND	100.00	100.00	0.00	0.00
5540-24017	VICTIMS OF CRIMES FUND	100.00	100.00	0.00	0.00
5540-24019	OPER & CHAUFFER LIC FUND	100.00	100.00	0.00	0.00
5540-24021	GENERAL REVENUE (2.50)	100.00	100.00	0.00	0.00
5540-24029	COMPREHENSIVE REHABILITATION	100.00	100.00	0.00	0.00
5540-24031	CONSOLIDATED COURT COST	0.00	0.00	0.00	0.00
5540-24032	STATE CONSOLIDATED FEES	13,000.00	16,000.00	3,000.00	18.75
5540-24035	JUVENILE CRIME & DELINQUENCY	100.00	100.00	0.00	0.00
5540-24037	TIME PAYMENT FEE	1,200.00	1,200.00	0.00	0.00
5540-24039	FAILURE TO APPEAR	600.00	600.00	0.00	0.00
5540-24043	CORRECTIONAL MGMT INSTITUTE	100.00	100.00	0.00	0.00
5540-24045	STATE TAX FEE	0.00	0.00	0.00	0.00
5540-24051	INDIGENT DEFENSE FEE	100.00	100.00	0.00	0.00
5540-24055	CIVIL JUST. COST COLLE/TECLOS	100.00	100.00	0.00	0.00
TOTAL FINES & COURT FEES		15,900.00	18,900.00	3,000.00	0.00
SUPPLIES					
5540-30010	OFFICE SUPPLIES	750.00	750.00	0.00	0.00
5540-30020	JANITORIAL	100.00	100.00	0.00	0.00
5540-30510	OFFICE FURNITURE & EQUIPMENT	0.00	0.00	0.00	0.00
5540-30910	MUNICIPAL COURT REFUNDS	0.00	0.00	0.00	0.00
5540-39900	OTHER SUPPLIES	100.00	100.00	0.00	0.00
TOTAL SUPPLIES		950.00	950.00	0.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

MUNICIPAL COURT

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
CONTRACTUAL					
5540-50010	TELEPHONE & TELEGRAPH	1,100.00	1,100.00	0.00	0.00
5540-50110	WORKERS' COMP	150.00	160.00	10.00	6.25
5540-50160	MEMBERSHIPS	100.00	100.00	0.00	0.00
5540-50170	EDUCATIONAL REGISTRATION	1,000.00	1,000.00	0.00	0.00
5540-50220	SUB-CONTRACTORS	100.00	100.00	0.00	0.00
5540-50250	TRAVEL & CONFERENCE	1,000.00	1,000.00	0.00	0.00
5540-50320	DATA PROCESSING SERVICES	4,500.00	5,000.00	500.00	10.00
5540-50340	BINDING/PRINTING & PUBLICATIO	1,000.00	1,000.00	0.00	0.00
5540-51020	ATTORNEY & LEGAL FEES	9,000.00	12,000.00	3,000.00	25.00
5540-51030	JURY FEE	0.00	0.00	0.00	0.00
5540-51060	POSTAGE	300.00	300.00	0.00	0.00
5540-54041	MUNICIPAL COURT TECH FUND	600.00	600.00	0.00	0.00
5540-59900	OTHER CONRACTURAL SERVICES	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	18,850.00	22,360.00	3,510.00	0.00
CAPITAL OUTLAY					
5540-70040	SYSTEMS IMPROVEMENT	500.00	500.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	500.00	500.00	0.00	0.00
EXP CATG 0					
5540-04041	MINICIPAL COURT TECH FUND	100.00	100.00	0.00	0.00
5540-04047	JUDICIAL SUPPORT FUND ($4)	200.00	200.00	0.00	0.00
5540-04053	COURT COLLECTIONS	2,400.00	2,400.00	0.00	0.00
5540-04057	CHILD SAFETY COURT COST	0.00	0.00	0.00	0.00
	TOTAL EXP CATG 0	2,700.00	2,700.00	0.00	0.00
TOTAL MUNICIPAL COURT		83,420.00	93,100.00	9,680.00	10.71

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

FIRE

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5550-10140	ATTENDANCE STIPEND	0.00	0.00	0.00	0.00
5550-10350	RETIREMENT	31,200.00	31,200.00	0.00	0.00
5550-10370	CAR ALLOWANCE	0.00	0.00	0.00	0.00
5550-10390	FUEL STIPEND	15,000.00	15,000.00	0.00	0.00
	TOTAL PERSONNEL	46,200.00	46,200.00	0.00	0.00
SUPPLIES					
5550-30010	OFFICE SUPPLIES	250.00	350.00	100.00	28.57
5550-30020	JANITORIAL	0.00	0.00	0.00	0.00
5550-30030	CHEMICAL SUPPLIES	1,200.00	2,000.00	800.00	40.00
5550-30110	GASOLINE	1,500.00	3,000.00	1,500.00	50.00
5550-30120	OIL & LUBRICATION	250.00	250.00	0.00	0.00
5550-30130	MOTOR VEHICLES SUPPLIES	1,500.00	500.00	(1,000.00)	200.00-
5550-30210	CLOTHING	24,000.00	37,000.00	13,000.00	35.14
5550-30220	MINOR TOOLS AND EQUIPMENT	1,000.00	6,000.00	5,000.00	83.33
5550-30230	MACHINERY & EQUIPMENT MAINT	1,000.00	500.00	(500.00)	100.00-
5550-30520	BUILDING & STRUCTURE MAINT	500.00	200.00	(300.00)	150.00-
5550-33110	DIESEL	3,600.00	3,000.00	(600.00)	20.00-
5550-35200	MEDICAL SUPPLIES	7,500.00	10,000.00	2,500.00	25.00
5550-35300	HAZMAT SUPPLIES	0.00	0.00	0.00	0.00
5550-39900	OTHER SUPPLIES	900.00	100.00	(800.00)	800.00-
5550-39910	FIRE FIGHTING SUPPLIES	0.00	17,800.00	17,800.00	100.00
	TOTAL SUPPLIES	43,200.00	80,700.00	37,500.00	0.00
CONTRACTUAL					
5550-50010	TELEPHONE & TELEGRAPH	1,500.00	1,500.00	0.00	0.00
5550-50020	ELECTRICITY	2,800.00	2,800.00	0.00	0.00
5550-50030	NATURAL GAS	3,700.00	3,700.00	0.00	0.00
5550-50040	WATER, SEWER, & SANITATION	540.00	540.00	0.00	0.00
5550-50110	WORKERS' COMP	8,540.00	8,680.00	140.00	1.61
5550-50130	AUTO INSURANCE	2,800.00	3,910.00	1,110.00	28.39
5550-50150	EXPENSE ALLOWANCE	1,000.00	1,000.00	0.00	0.00
5550-50160	MEMBERSHIPS	1,450.00	1,450.00	0.00	0.00
5550-50170	EDUCATIONAL REGISTRATION	1,800.00	1,800.00	0.00	0.00
5550-50180	CONTRIBUTIONS	0.00	0.00	0.00	0.00
5550-50250	TRAVEL & CONFERENCE	0.00	0.00	0.00	0.00
5550-50310	MEDICAL EXAMINATIONS	1,000.00	1,000.00	0.00	0.00
5550-50320	DATA PROCESSING SERVICES	500.00	500.00	0.00	0.00
5550-50335	NOTES PAYABLE	33,860.00	33,860.00	0.00	0.00
5550-50400	MOTOR VEHICLES	5,000.00	7,500.00	2,500.00	33.33

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

FIRE

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
5550-50410	MACHINERY & EQUIPMENT MAINT	4,780.00	4,780.00	0.00	0.00
5550-50430	RADIO MAINTENANCE	1,000.00	2,000.00	1,000.00	50.00
5550-50440	BUILDING STRUCTURE MAINTENANC	1,000.00	500.00	(500.00)	100.00-
5550-50450	GRANT EXPENDITURE	0.00	0.00	0.00	0.00
5550-50510	STORAGE RENTAL	0.00	0.00	0.00	0.00
5550-59900	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	71,270.00	75,520.00	4,250.00	0.00
	CAPITAL OUTLAY				
5550-70010	BUILDING, STRUCTURE & IMPROVE	0.00	63,110.00	63,110.00	100.00
5550-70030	MACHINERY & EQUIPMENT	0.00	7,000.00	7,000.00	100.00
5550-70040	SYSTEMS IMPROVEMENTS	0.00	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	0.00	70,110.00	70,110.00	0.00
	TOTAL FIRE	160,670.00	272,530.00	111,860.00	20.63

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

LIBRARY

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5740-10110	REGULAR SALARIES	90,120.00	93,180.00	3,060.00	3.28
5740-10210	OVERTIME	0.00	0.00	0.00	0.00
5740-10310	SOCIAL SECURITY - FICA	6,890.00	7,130.00	240.00	3.37
5740-10330	HEALTH & LIFE INSURANCE	15,630.00	17,030.00	1,400.00	8.22
5740-10350	RETIREMENT	4,550.00	7,390.00	2,840.00	38.43
TOTAL PERSONNEL		117,190.00	124,730.00	7,540.00	0.00
SUPPLIES					
5740-30010	OFFICE SUPPLIES	2,500.00	2,500.00	0.00	0.00
5740-30020	JANITORIAL SUPPLIES	500.00	500.00	0.00	0.00
5740-30220	MINOR TOOLS AND EQUIPMENT	150.00	150.00	0.00	0.00
5740-30230	MACHINERY & EQUIPMENT MAINT.	500.00	500.00	0.00	0.00
5740-30510	OFFICE FURNITURE & EQUIPMENT	6,500.00	6,500.00	0.00	0.00
5740-33970	SPECIAL EVENTS/PROJECTS	6,000.00	9,000.00	3,000.00	33.33
5740-33980	PRINTED MATERIALS	9,800.00	9,800.00	0.00	0.00
5740-33990	ELECTRONIC MATERIALS	4,000.00	4,000.00	0.00	0.00
TOTAL SUPPLIES		29,950.00	32,950.00	3,000.00	0.00
CONTRACTUAL					
5740-50010	TELEPHONE & TELEGRAPH	2,000.00	2,400.00	400.00	16.67
5740-50020	ELECTRICITY	6,000.00	6,000.00	0.00	0.00
5740-50030	NATURAL GAS	1,400.00	1,400.00	0.00	0.00
5740-50040	WATER, SEWER, & SANITATION	750.00	750.00	0.00	0.00
5740-50110	WORKERS' COMP	320.00	330.00	10.00	3.03
5740-50150	EXPENSE ALLOWANCE	1,500.00	1,500.00	0.00	0.00
5740-50160	MEMBERSHIPS	600.00	600.00	0.00	0.00
5740-50170	EDUCATIONAL REGISTRATION	600.00	600.00	0.00	0.00
5740-50230	JANITORIAL	0.00	0.00	0.00	0.00
5740-50250	TRAVEL & CONFERENCE	1,400.00	2,000.00	600.00	30.00
5740-50310	MEDICAL EXAMINATIONS	200.00	200.00	0.00	0.00
5740-50320	DATA PROCESSING SERVICES	6,500.00	6,500.00	0.00	0.00
5740-50330	LEASE PURCHASE EQUIPMENT	2,400.00	3,000.00	600.00	20.00
5740-50350	ADVERTISING	300.00	300.00	0.00	0.00
5740-50420	OFFICE FURNITURE & EQUIP MAIN	300.00	300.00	0.00	0.00
5740-50440	BUILDING STRUCTURE MAINT	3,200.00	5,000.00	1,800.00	36.00
5740-50450	ELEVATOR MAINTENANCE	4,700.00	4,700.00	0.00	0.00
5740-50460	GRANT EXPENDITURE	0.00	0.00	0.00	0.00
5740-51060	POSTAGE	500.00	500.00	0.00	0.00
5740-51061	SQUARE CREDIT CARD FEES	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL		32,670.00	36,080.00	3,410.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

LIBRARY

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
CAPITAL OUTLAY					
5740-70010	BUILDING, STRUCTURE & IMPROVE	9,500.00	85,000.00	75,500.00	88.82
5740-70040	SYSTEM IMPROVEMENTS	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		9,500.00	85,000.00	75,500.00	0.00
TOTAL LIBRARY		189,310.00	278,760.00	89,450.00	7.20

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

RAC

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5770-10110	REGULAR SALARIES	0.00	0.00	0.00	0.00
5770-10210	OVERTIME	0.00	0.00	0.00	0.00
5770-10310	SOCIAL SECURITY - FICA	0.00	0.00	0.00	0.00
5770-10330	HEALTH & LIFE INSURANCE	0.00	0.00	0.00	0.00
5770-10350	RETIREMENT	0.00	0.00	0.00	0.00
	TOTAL PERSONNEL	0.00	0.00	0.00	0.00
CONTRACTUAL					
5770-50020	ELECTRICITY	1,500.00	0.00	(1,500.00)	0.00
5770-50030	NATURAL GAS	1,000.00	0.00	(1,000.00)	0.00
5770-50040	WATER, SEWER, & SANITATION	500.00	500.00	0.00	0.00
5770-50230	JANITORIAL	0.00	0.00	0.00	0.00
5770-50440	BUILDING STRUCTURE MAINTENANC	1,000.00	1,000.00	0.00	0.00
5770-59900	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	4,000.00	1,500.00	(2,500.00)	0.00
CAPITAL OUTLAY					
5770-70010	BUILDING, STRUCTURE & IMPROVE	30,000.00	0.00	(30,000.00)	0.00
5770-70030	MACHINERY & EQUIP	0.00	0.00	0.00	0.00
5770-70040	SYSTEMS IMPROVEMENTS	0.00	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	30,000.00	0.00	(30,000.00)	0.00
TOTAL RAC		34,000.00	1,500.00	(32,500.00)	166.67-

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

ECONOMIC DEVELOPMENT

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5790-10110	REGULAR SALARIES	75,470.00	79,740.00	4,270.00	5.35
5790-10210	OVERTIME	0.00	0.00	0.00	0.00
5790-10310	SOCIAL SECURITY/FICA	5,780.00	6,100.00	320.00	5.25
5790-10330	HEALTH & LIFE	1,050.00	1,040.00	(10.00)	0.96-
5790-10350	RETIREMENT	7,640.00	8,400.00	760.00	9.05
5790-10370	CAR ALLOWANCE	3,000.00	3,000.00	0.00	0.00
	TOTAL PERSONNEL	92,940.00	98,280.00	5,340.00	0.00
SUPPLIES					
5790-30010	OFFICE SUPPLIES	300.00	300.00	0.00	0.00
5790-30020	JANITORIAL SUPPLIES	150.00	150.00	0.00	0.00
5790-30510	OFFICE SUPPLIES & FURNITURE	300.00	300.00	0.00	0.00
5790-39900	OTHER SUPPLIES	100.00	100.00	0.00	0.00
	TOTAL SUPPLIES	850.00	850.00	0.00	0.00
CONTRACTUAL					
5790-50010	TELEPHONE/TELEGRAPH	2,000.00	2,000.00	0.00	0.00
5790-50020	ELECTRICITY	2,000.00	2,000.00	0.00	0.00
5790-50030	NATURAL GAS	0.00	0.00	0.00	0.00
5790-50040	WATER, SEWER & SANITATION	300.00	300.00	0.00	0.00
5790-50110	WORKER'S COMP	150.00	160.00	10.00	6.25
5790-50150	EXPENSE ALLOWANCE	400.00	400.00	0.00	0.00
5790-50160	MEMBERSHIPS	1,500.00	1,500.00	0.00	0.00
5790-50170	EDUCATIONAL REGISTRATION	150.00	200.00	50.00	25.00
5790-50210	PROFESSIONAL FEES	1,500.00	1,500.00	0.00	0.00
5790-50220	SUB-CONTRACTORS	2,500.00	2,500.00	0.00	0.00
5790-50320	DATA PROCESSING	200.00	200.00	0.00	0.00
5790-50350	ADVERTISING	100.00	100.00	0.00	0.00
5790-50420	OFFICE FURN & EQUIPT MAINTENA	200.00	200.00	0.00	0.00
5790-50440	BUILDING STRUCTURE MAINTENANC	800.00	800.00	0.00	0.00
5790-51060	POSTAGE	200.00	200.00	0.00	0.00
	TOTAL CONTRACTUAL	12,000.00	12,060.00	60.00	0.00
CAPITAL OUTLAY					
5790-70030	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL ECONOMIC DEVELOPMENT		105,790.00	111,190.00	5,400.00	4.86
*** TOTAL EXPENDITURES ***		4,824,670.00	5,650,060.00	825,390.00	14.61

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

ECONOMIC DEVELOPMENT

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE

*** END OF REPORT ***

Appendix C

Utility Fund
Budget Comparison Report

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
REVENUE SUMMARY				
WATER & SEWER FUND INCOME	4,127,800.00	4,494,400.00	366,600.00	8.16
TAPS & RECONNECTION SERVI	60,250.00	64,650.00	4,400.00	6.81
MISCELLANEOUS INCOME	198,680.00	393,440.00	194,760.00	49.50
*** TOTAL REVENUES ***	4,386,730.00	4,952,490.00	565,760.00	11.42
EXPENDITURE SUMMARY				
ADMINISTRATION	214,280.00	227,630.00	13,350.00	5.86
UTILITY BILLING	370,180.00	395,210.00	25,030.00	6.33
INDIRECT	609,280.00	736,870.00	127,590.00	17.32
SUPPORT SERVICES	663,030.00	828,520.00	165,490.00	19.97
WATER PLANT	2,234,150.00	2,458,090.00	223,940.00	9.11
WASTE WATER PLANT	295,810.00	306,170.00	10,360.00	3.38
*** TOTAL EXPENDITURES ***	4,386,730.00	4,952,490.00	565,760.00	11.42
*** REVENUES OVER/(UNDER) EXPENDITURES *	0.00	0.00	0.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

REVENUE

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
WATER & SEWER FUND INCOME					
4200-02010	METERED WATER SALES	2,534,700.00	2,800,000.00	265,300.00	9.48
4200-02020	SEWER SALES	675,000.00	700,000.00	25,000.00	3.57
4200-02100	VENDING MACHINE WATER SALES	1,800.00	2,400.00	600.00	25.00
4200-02200	ELECTRA WATER SALES	540,000.00	530,000.00	(10,000.00)	1.89-
4200-02210	WICHITA VALLEY WATER SALES	335,000.00	400,000.00	65,000.00	16.25
4200-02220	SERENO LAGO WATER SALES	25,300.00	34,000.00	8,700.00	25.59
4200-02230	WASTE WATER EFFLUENT	16,000.00	28,000.00	12,000.00	42.86
	TOTAL WATER & SEWER FUND INCOME	4,127,800.00	4,494,400.00	366,600.00	8.16
TAPS & RECONNECTION SERVICE FE					
4400-03510	WATER TAPS	13,000.00	5,000.00	(8,000.00)	160.00-
4400-03550	SEWER TAPS	3,000.00	1,500.00	(1,500.00)	100.00-
4400-03610	CONNECT FEES	5,800.00	9,500.00	3,700.00	38.95
4400-03650	TRANSFER FEES	500.00	1,000.00	500.00	50.00
4400-03710	RECONNECT FEES	5,800.00	17,500.00	11,700.00	66.86
4400-03810	IRRIGATION PERMITS	50.00	50.00	0.00	0.00
4400-03910	REREAD METER	50.00	100.00	50.00	50.00
4400-03920	ACCURACY CHECK	50.00	0.00	(50.00)	0.00
4400-05025	CREDIT CARD FEES	32,000.00	30,000.00	(2,000.00)	6.67-
	TOTAL TAPS & RECONNECTION SERVICE FE	60,250.00	64,650.00	4,400.00	6.81
MISCELLANEOUS INCOME					
4902-05020	INTEREST INCOME	22,000.00	40,000.00	18,000.00	45.00
4902-05030	MISCELLANEOUS	0.00	0.00	0.00	0.00
4902-05060	LEASE/PURCHASE LOAN PROCEEDS	0.00	0.00	0.00	0.00
4902-05110	RENT REVENUES	36,000.00	40,000.00	4,000.00	10.00
4902-05150	PERMIT TRENCHING & BORING	300.00	100.00	(200.00)	200.00-
4902-05190	CONTACT FEES	66,000.00	80,000.00	14,000.00	17.50
4902-05200	BAD DEBT RECOVERY	100.00	240.00	140.00	58.33
4902-05210	OVER / UNDER	0.00	0.00	0.00	0.00
4902-05310	RESALE OF LABOR	1,000.00	1,200.00	200.00	16.67
4902-05320	RESALE OF MATERIALS	1,000.00	1,000.00	0.00	0.00
4902-05330	SALE OF EQUIPMENT	500.00	1,000.00	500.00	50.00
4902-05335	REAL ESTATE SALE PROCEEDS	0.00	0.00	0.00	0.00
4902-05340	DEBT SERVICE PROCEEDS	0.00	0.00	0.00	0.00
4902-05710	SOLID WASTE COLLECTION FEES	14,000.00	16,000.00	2,000.00	12.50
4902-05810	RETURNED CHECK REVENUE	150.00	300.00	150.00	50.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

REVENUE

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
4902-05910	UNCLASSIFIED	1,000.00	500.00	(500.00)	100.00-
4902-05911	REVTRAK	0.00	0.00	0.00	0.00
4902-05937	EMPLOYEE EQUIP DEDUCTION PROG	3,000.00	1,000.00	(2,000.00)	200.00-
4902-05972	CDC PROJECT CONTRIBUTIONS	0.00	0.00	0.00	0.00
4902-05973	EDC CONTRIBUTION TO DEBT	53,630.00	52,100.00	(1,530.00)	2.94-
4902-05975	DUE FROM ED INFRASTRUCTURE	0.00	0.00	0.00	0.00
4902-05976	DUE FROM SEWER IMPROVEMENT	0.00	0.00	0.00	0.00
4902-06095	ADVANCE FROM RESERVES	0.00	160,000.00	160,000.00	100.00
4902-07000	TRANSFER IN/OUT	0.00	0.00	0.00	0.00
	TOTAL MISCELLANEOUS INCOME	198,680.00	393,440.00	194,760.00	49.50
	*** TOTAL REVENUE ***	4,386,730.00	4,952,490.00	565,760.00	11.42

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

ADMINISTRATION

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5112-10110	REGULAR SALARIES	154,190.00	159,910.00	5,720.00	3.58
5112-10310	SOCIAL SECURITY - FICA	11,800.00	12,240.00	440.00	3.59
5112-10330	HEALTH & LIFE INSURANCE	15,300.00	17,380.00	2,080.00	11.97
5112-10350	RETIREMENT	15,610.00	16,840.00	1,230.00	7.30
5112-10370	ADMINISTRATOR'S CAR ALLOWANCE	3,000.00	3,000.00	0.00	0.00
TOTAL PERSONNEL		199,900.00	209,370.00	9,470.00	0.00
SUPPLIES					
5112-30010	OFFICE SUPPLIES	600.00	600.00	0.00	0.00
5112-30020	JANITORIAL SUPPLIES	700.00	700.00	0.00	0.00
5112-30220	MINOR TOOLS & EQUIPMENT	50.00	50.00	0.00	0.00
5112-30230	MACHINERY & EQUIP MAINT	100.00	100.00	0.00	0.00
5112-30510	OFFICE FURNITURE & EQUIPMENT	200.00	200.00	0.00	0.00
5112-30520	BUILDING & STRUCTURE MAINT.	500.00	500.00	0.00	0.00
5112-39900	OTHER SUPPLIES	300.00	300.00	0.00	0.00
TOTAL SUPPLIES		2,450.00	2,450.00	0.00	0.00
CONTRACTUAL					
5112-50010	TELEPHONE & TELEGRAPH	1,700.00	1,700.00	0.00	0.00
5112-50020	ELECTRICITY	2,400.00	3,600.00	1,200.00	33.33
5112-50030	NATURAL GAS	500.00	2,500.00	2,000.00	80.00
5112-50040	WATER, SEWER, & SANITATION	100.00	100.00	0.00	0.00
5112-50110	WORKERS' COMP	180.00	260.00	80.00	30.77
5112-50160	MEMBERSHIPS	250.00	350.00	100.00	28.57
5112-50170	EDUCATIONAL REGISTRATION	500.00	500.00	0.00	0.00
5112-50230	JANITORIAL	0.00	0.00	0.00	0.00
5112-50250	TRAVEL & CONFERENCE	0.00	500.00	500.00	100.00
5112-50320	DATA PROCESSING SERVICES	6,000.00	6,000.00	0.00	0.00
5112-50410	MACHINERY AND EQUIPMENT MAINT	100.00	100.00	0.00	0.00
5112-50420	OFFICE FURNITURE & EQUIP MAIN	100.00	100.00	0.00	0.00
5112-50430	RADIO MAINTENANCE	100.00	100.00	0.00	0.00
TOTAL CONTRACTUAL		11,930.00	15,810.00	3,880.00	0.00
CAPITAL OUTLAY					
5112-70030	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00
5112-70040	SYSTEMS IMPROVEMENTS	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION		214,280.00	227,630.00	13,350.00	5.86

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

UTILITY BILLING

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5130-10110	REGULAR SALARIES	185,070.00	178,380.00	(6,690.00)	3.75-
5130-10210	OVERTIME	0.00	0.00	0.00	0.00
5130-10310	SOCIAL SECURITY - FICA	14,160.00	13,650.00	(510.00)	3.74-
5130-10330	HEALTH & LIFE INSURANCE	38,280.00	38,980.00	700.00	1.80
5130-10350	RETIREMENT	18,730.00	18,780.00	50.00	0.27
TOTAL PERSONNEL		256,240.00	249,790.00	(6,450.00)	0.00
SUPPLIES					
5130-30010	OFFICE SUPPLIES	1,200.00	1,400.00	200.00	14.29
5130-30020	JANITORIAL SUPPLIES	600.00	600.00	0.00	0.00
5130-30110	GASOLINE	2,000.00	2,200.00	200.00	9.09
5130-30120	OIL/LUBE	100.00	250.00	150.00	60.00
5130-30130	MOTOR VEHICLE SUPPLIES	100.00	500.00	400.00	80.00
5130-30210	CLOTHING	250.00	350.00	100.00	28.57
5130-30220	MINOR TOOLS & EQUIPMENT	1,000.00	1,000.00	0.00	0.00
5130-30230	MACHINERY & EQUIPMENT MAINT	100.00	100.00	0.00	0.00
5130-30510	OFFICE FURNITURE & EQUIPMENT	100.00	100.00	0.00	0.00
5130-39900	OTHER SUPPLIES	200.00	200.00	0.00	0.00
TOTAL SUPPLIES		5,650.00	6,700.00	1,050.00	0.00
CONTRACTUAL					
5130-50010	TELEPHONE & TELEGRAPH	6,000.00	6,000.00	0.00	0.00
5130-50110	WORKERS' COMP	1,740.00	1,770.00	30.00	1.69
5130-50130	AUTO INSURANCE	450.00	650.00	200.00	30.77
5130-50310	MEDICAL EXAMINATIONS	0.00	0.00	0.00	0.00
5130-50320	DATA PROCESSING SERVICES	38,000.00	41,000.00	3,000.00	7.32
5130-50340	BINDING/PRINTING & PUBLICATIO	2,600.00	2,600.00	0.00	0.00
5130-50400	MOTOR VEHICLES	2,200.00	2,200.00	0.00	0.00
5130-50410	MACHINERY AND EQUIPMENT MAINT	500.00	500.00	0.00	0.00
5130-50440	BUILDING STRUCTURE MAINTENANC	0.00	0.00	0.00	0.00
5130-51060	POSTAGE	24,000.00	24,000.00	0.00	0.00
5130-51061	REVTRAK	0.00	0.00	0.00	0.00
5130-51062	CREDIT CARD FEES	32,000.00	60,000.00	28,000.00	46.67
TOTAL CONTRACTUAL		107,490.00	138,720.00	31,230.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

UTILITY BILLING

DEPARTMENT EXPENDITURES

ACCT# ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
CAPITAL OUTLAY				
5130-70030 MACHINERY & EQUIPMENT	800.00	0.00	(800.00)	0.00
5130-70040 SYSTEMS IMPROVEMENTS	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	800.00	0.00	(800.00)	0.00
TOTAL UTILITY BILLING	370,180.00	395,210.00	25,030.00	6.54

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

INDIRECT

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5152-10110	REGULAR SALARIES	0.00	0.00	0.00	0.00
5152-10310	SOCIAL SECURITY- FICA	0.00	0.00	0.00	0.00
5152-10330	HEALTH AND LIFE INSURANCE	15,900.00	15,900.00	0.00	0.00
TOTAL PERSONNEL		15,900.00	15,900.00	0.00	0.00
CONTRACTUAL					
5152-50010	TELEPHONE	300.00	500.00	200.00	40.00
5152-50090	EMERGENCY SUPPLIES	0.00	0.00	0.00	0.00
5152-50100	CLAIMS AND SETTLEMENTS	3,000.00	7,000.00	4,000.00	57.14
5152-50105	FIRE, LOSS, THEFT CLAIMS	0.00	0.00	0.00	0.00
5152-50120	GENERAL LIABILITY AND BONDS	3,100.00	3,520.00	420.00	11.93
5152-50130	AUTOMOBILE INSURANCE	1,900.00	2,590.00	690.00	26.64
5152-50140	FIRE AND EXTENDED INSURANCE	20,000.00	28,840.00	8,840.00	30.65
5152-50150	EXPENSE ALLOWANCE	2,000.00	2,000.00	0.00	0.00
5152-50160	MEMBERSHIPS	1,000.00	1,500.00	500.00	33.33
5152-50170	EDUCATIONAL REGISTRATION	500.00	500.00	0.00	0.00
5152-50180	CONTRIBUTIONS	0.00	0.00	0.00	0.00
5152-50210	PROFESSIONAL FEES	7,500.00	5,000.00	(2,500.00)	50.00-
5152-50250	TRAVEL & CONFERENCE	500.00	500.00	0.00	0.00
5152-50310	MEDICAL EXAMINATIONS	0.00	0.00	0.00	0.00
5152-50320	DATA PROCESSING SERVICES	7,700.00	14,000.00	6,300.00	45.00
5152-50325	CYBER SECURITY INSURANCE	0.00	250.00	250.00	100.00
5152-50335	NOTES PAYABLE	0.00	0.00	0.00	0.00
5152-50337	RESERVE FOR UTILITY DEBT	12,000.00	0.00	(12,000.00)	0.00
5152-50340	BINDING/PRINTING & PUBLICATIO	3,000.00	3,000.00	0.00	0.00
5152-50350	ADVERTISEMENT	500.00	500.00	0.00	0.00
5152-50360	COPIER RENTAL	4,000.00	5,500.00	1,500.00	27.27
5152-50440	BUILDING STRUCTURE MAINTENANC	1,000.00	1,000.00	0.00	0.00
5152-50450	DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00
5152-51010	ACCOUNTING & AUDIT	11,000.00	11,000.00	0.00	0.00
5152-51020	ATTORNEY & LEGAL FEES	5,000.00	5,000.00	0.00	0.00
5152-51055	PROPERTY TAXES	150.00	150.00	0.00	0.00
5152-51060	POSTAGE	0.00	0.00	0.00	0.00
5152-51210	BANK CHARGES	560.00	560.00	0.00	0.00
5152-51220	UNEMPLOYMENT COMPENSATION	100.00	100.00	0.00	0.00
5152-51240	AMORTIZATION EXPENSE	0.00	0.00	0.00	0.00
5152-51250	FLSA COMPLIANCE	0.00	0.00	0.00	0.00
5152-51920	DUE TO DEBT SERVICES	337,500.00	346,000.00	8,500.00	2.46
5152-51925	DUE TO SINKING & INTEREST FUN	0.00	0.00	0.00	0.00
5152-51926	BOND ISSUE COSTS	0.00	0.00	0.00	0.00
5152-51950	WATER & SEWER FRANCHISE TAX	93,350.00	93,350.00	0.00	0.00
5152-51960	DUE TO REVENUE BOND	0.00	0.00	0.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

INDIRECT

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
5152-51970	DUE TO SEWER IMPROVEMENT FUND	0.00	0.00	0.00	0.00
5152-51980	DUE TO SELF INSURANCE FUND	0.00	0.00	0.00	0.00
5152-51992	TRANS TO UTILITY IMPROVEMENT	0.00	0.00	0.00	0.00
5152-52100	MISCELLANEOUS EXPENSES	500.00	500.00	0.00	0.00
5152-53020	INTEREST EXPENSE	37,220.00	26,550.00	(10,670.00)	40.19-
	TOTAL CONTRACTUAL	553,380.00	559,410.00	6,030.00	0.00
	CAPITAL OUTLAY				
5152-70010	BUILDING, STRUCTURE & IMPROVE	40,000.00	0.00	(40,000.00)	0.00
5152-70040	SYSTEMS IMPROVEMENT	0.00	161,560.00	161,560.00	100.00
	TOTAL CAPITAL OUTLAY	40,000.00	161,560.00	121,560.00	0.00
	TOTAL INDIRECT	609,280.00	736,870.00	127,590.00	1.05

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

SUPPORT SERVICES

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5352-10110	REGULAR SALARIES	205,200.00	196,270.00	(8,930.00)	4.55-
5352-10210	OVERTIME	15,000.00	15,000.00	0.00	0.00
5352-10310	SOCIAL SECURITY - FICA	16,850.00	16,170.00	(680.00)	4.21-
5352-10330	HEALTH & LIFE INSURANCE	52,110.00	68,970.00	16,860.00	24.45
5352-10350	RETIREMENT	22,290.00	22,240.00	(50.00)	0.22-
TOTAL PERSONNEL		311,450.00	318,650.00	7,200.00	0.00
SUPPLIES					
5352-30010	OFFICE SUPPLIES	200.00	200.00	0.00	0.00
5352-30020	JANITORIAL SUPPLIES	300.00	300.00	0.00	0.00
5352-30030	CHEMICALS	10,000.00	24,000.00	14,000.00	58.33
5352-30110	GASOLINE	4,000.00	5,000.00	1,000.00	20.00
5352-30120	OIL & LUBRICATION	500.00	1,000.00	500.00	50.00
5352-30130	MOTOR VEHICLES SUPPLIES	200.00	200.00	0.00	0.00
5352-30210	CLOTHING	1,280.00	1,500.00	220.00	14.67
5352-30220	MINOR TOOLS & EQUIPMENT	5,000.00	5,000.00	0.00	0.00
5352-30230	MACHINERY & EQUIPMENT MAINT	5,000.00	8,000.00	3,000.00	37.50
5352-33110	DIESEL	3,800.00	5,000.00	1,200.00	24.00
5352-33120	OTHER VEHICLES SUPPLIES	500.00	500.00	0.00	0.00
5352-34710	PUMP MAINTENANCE	2,500.00	2,500.00	0.00	0.00
5352-34810	WATER METERS & SERVICE CONNEC	40,000.00	37,000.00	(3,000.00)	8.11-
5352-34820	WATER MAIN MAINTENANCE	60,000.00	80,000.00	20,000.00	25.00
5352-34830	SEWER MAIN MAINTENANCE	25,000.00	20,000.00	(5,000.00)	25.00-
5352-34840	FIRE HYDRANT MAINT	5,000.00	8,000.00	3,000.00	37.50
5352-34850	MANHOLE MAINTENANCE	1,000.00	1,000.00	0.00	0.00
5352-39900	OTHER SUPPLIES	1,500.00	2,500.00	1,000.00	40.00
5352-39930	EMPLOYEE EQUIP DEDUCTION PROG	1,000.00	1,000.00	0.00	0.00
TOTAL SUPPLIES		166,780.00	202,700.00	35,920.00	0.00
CONTRACTUAL					
5352-50010	TELEPHONE - TELEGRAPH	100.00	100.00	0.00	0.00
5352-50020	ELECTRICITY	900.00	900.00	0.00	0.00
5352-50030	NATURAL GAS	1,000.00	1,000.00	0.00	0.00
5352-50040	WATER, SEWER, SANITATION	300.00	300.00	0.00	0.00
5352-50110	WORKERS' COMP	5,550.00	5,640.00	90.00	1.60
5352-50130	AUTO INSURANCE	1,100.00	1,620.00	520.00	32.10
5352-50160	MEMBERSHIPS	400.00	400.00	0.00	0.00
5352-50170	EDUCATIONAL REGISTRATION	2,000.00	2,000.00	0.00	0.00
5352-50210	PROFESSIONAL FEES	3,000.00	3,000.00	0.00	0.00
5352-50250	TRAVEL & CONFERENCE	1,250.00	1,250.00	0.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

SUPPORT SERVICES

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
5352-50310	MEDICAL EXAMS	200.00	200.00	0.00	0.00
5352-50400	MOTOR VEHICLES	3,500.00	3,500.00	0.00	0.00
5352-50410	MACHINERY AND EQUIPMENT MAINT	5,000.00	12,000.00	7,000.00	58.33
5352-50430	RADIO MAINTENANCE	500.00	500.00	0.00	0.00
5352-50440	BUILDING STRUCTURE & MAINTENA	1,500.00	2,500.00	1,000.00	40.00
5352-53110	OTHER VEHICLES	500.00	500.00	0.00	0.00
5352-53410	WATER & SEWER MAINS MAINT.	18,000.00	18,000.00	0.00	0.00
5352-53420	PUMP & VALVE MAINTENANCE	9,000.00	9,000.00	0.00	0.00
5352-53610	RENTAL OF EQUIPMENT	1,000.00	4,000.00	3,000.00	75.00
5352-59900	OTHER CONTRACTUAL SERVICES	50,000.00	50,000.00	0.00	0.00
	TOTAL CONTRACTUAL	104,800.00	116,410.00	11,610.00	0.00
	CAPITAL OUTLAY				
5352-70030	MACHINERY & EQUIPMENT	80,000.00	0.00	(80,000.00)	0.00
5352-70040	SYSTEM IMPROVEMENTS	0.00	190,760.00	190,760.00	100.00
	TOTAL CAPITAL OUTLAY	80,000.00	190,760.00	110,760.00	0.00
	TOTAL SUPPORT SERVICES	663,030.00	828,520.00	165,490.00	8.58

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

WATER PLANT

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5420-10110	REGULAR SALARIES	59,150.00	43,210.00	(15,940.00)	36.89-
5420-10210	OVERTIME	1,600.00	1,600.00	0.00	0.00
5420-10310	SOCIAL SECURITY - FICA	4,650.00	3,430.00	(1,220.00)	35.57-
5420-10330	HEALTH & LIFE INSURANCE	18,000.00	13,800.00	(4,200.00)	30.43-
5420-10350	RETIREMENT	6,150.00	4,720.00	(1,430.00)	30.30-
TOTAL PERSONNEL		89,550.00	66,760.00	(22,790.00)	0.00
SUPPLIES					
5420-30010	OFFICE SUPPLIES	300.00	300.00	0.00	0.00
5420-30020	JANITORIAL SUPPLIES	150.00	150.00	0.00	0.00
5420-30030	CHEMICAL SUPPLIES	3,500.00	8,000.00	4,500.00	56.25
5420-30110	GASOLINE	2,200.00	2,600.00	400.00	15.38
5420-30120	OIL & LUBRICATION	100.00	250.00	150.00	60.00
5420-30130	MOTOR VEHICLE SUPPLIES	500.00	600.00	100.00	16.67
5420-30210	CLOTHING	700.00	700.00	0.00	0.00
5420-30220	MINOR TOOLS & EQUIPMENT	1,500.00	1,500.00	0.00	0.00
5420-30230	MACHINERY & EQUIPMENT MAINT	700.00	700.00	0.00	0.00
5420-30520	BUILDING & STRUCTURE MAINT.	1,000.00	1,000.00	0.00	0.00
5420-33110	DIESEL	250.00	250.00	0.00	0.00
5420-33900	STREET & ALLEY MAINT	2,000.00	2,000.00	0.00	0.00
5420-34600	BULK WATER	2,046,370.00	2,262,580.00	216,210.00	9.56
5420-34710	PUMP MAINTENANCE	1,000.00	2,000.00	1,000.00	50.00
5420-34900	FILTRATION PLANT MAINTENANCE	0.00	0.00	0.00	0.00
5420-39900	OTHER SUPPLIES	600.00	600.00	0.00	0.00
5420-39930	EMPLOYEE EQUIP DEDUCTION PROG	1,000.00	500.00	(500.00)	100.00-
TOTAL SUPPLIES		2,061,870.00	2,283,730.00	221,860.00	0.00
CONTRACTUAL					
5420-50010	TELEPHONE & TELEGRAPH	5,500.00	5,500.00	0.00	0.00
5420-50020	ELECTRICITY	32,000.00	40,000.00	8,000.00	20.00
5420-50030	NATURAL GAS	0.00	0.00	0.00	0.00
5420-50040	WATER, SEWER, & SANITATION	0.00	0.00	0.00	0.00
5420-50110	WORKERS' COMP	1,200.00	1,220.00	20.00	1.64
5420-50130	AUTO INSURANCE	400.00	500.00	100.00	20.00
5420-50150	EXPENSE ALLOWANCE	200.00	200.00	0.00	0.00
5420-50160	MEMBERSHIPS	250.00	250.00	0.00	0.00
5420-50170	EDUCATIONAL REGISTRATION	1,430.00	1,430.00	0.00	0.00
5420-50220	SUB-CONTRACTORS	3,000.00	3,000.00	0.00	0.00
5420-50250	TRAVEL AND CONFERENCE	1,000.00	1,000.00	0.00	0.00
5420-50310	MEDICAL EXAMS	0.00	0.00	0.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

WATER PLANT

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
5420-50320	DATA PROCESSING SERVICES	250.00	2,500.00	2,250.00	90.00
5420-50400	MOTOR VEHICLES	200.00	200.00	0.00	0.00
5420-50410	MACHINERY AND EQUIPMENT MAINT	600.00	600.00	0.00	0.00
5420-50440	BUILDING STRUCTURE MAINTENANC	1,000.00	1,000.00	0.00	0.00
5420-53020	STATE INSPECTION FEES	7,500.00	8,000.00	500.00	6.25
5420-53030	PERMIT, TESTING REOCCURING FE	9,000.00	9,000.00	0.00	0.00
5420-53420	PUMP & VALVE MAINTENANCE	5,000.00	5,000.00	0.00	0.00
5420-53430	CONTROL MAINT & REPAIR	2,000.00	2,000.00	0.00	0.00
5420-53610	RENTAL OF EQUIPMENT	200.00	200.00	0.00	0.00
5420-54000	LAKE PROPERTY	1,000.00	1,000.00	0.00	0.00
5420-56000	RECLASSIFICATION OF LABOR/EQU	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	71,730.00	82,600.00	10,870.00	0.00
	CAPITAL OUTLAY				
5420-70010	BLDG/STRUCTURE & IMPROVEMENT	2,000.00	0.00	(2,000.00)	0.00
5420-70030	MACHINERY & EQUIPMENT	9,000.00	0.00	(9,000.00)	0.00
5420-70040	SYSTEMS IMPROVEMENTS	0.00	25,000.00	25,000.00	100.00
	TOTAL CAPITAL OUTLAY	11,000.00	25,000.00	14,000.00	0.00
	TOTAL WATER PLANT	2,234,150.00	2,458,090.00	223,940.00	8.63

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

WASTE WATER PLANT

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
PERSONNEL					
5620-10110	REGULAR SALARIES	59,150.00	43,210.00	(15,940.00)	36.89-
5620-10210	OVERTIME	1,200.00	1,200.00	0.00	0.00
5620-10310	SOCIAL SECURITY - FICA	4,620.00	3,400.00	(1,220.00)	35.88-
5620-10330	HEALTH & LIFE INSURANCE	18,000.00	13,800.00	(4,200.00)	30.43-
5620-10350	RETIREMENT	6,110.00	4,680.00	(1,430.00)	30.56-
	TOTAL PERSONNEL	89,080.00	66,290.00	(22,790.00)	0.00
SUPPLIES					
5620-30010	OFFICE SUPPLIES	300.00	300.00	0.00	0.00
5620-30020	JANITORIAL SUPPLIES	500.00	500.00	0.00	0.00
5620-30030	CHEMICAL SUPPLIES	47,780.00	60,000.00	12,220.00	20.37
5620-30110	GASOLINE	3,500.00	3,500.00	0.00	0.00
5620-30120	OIL & LUBRICATION	150.00	150.00	0.00	0.00
5620-30130	MOTOR VEHICLES SUPPLIES	200.00	200.00	0.00	0.00
5620-30210	CLOTHING	700.00	700.00	0.00	0.00
5620-30220	MINOR TOOLS & EQUIPMENT	1,200.00	1,200.00	0.00	0.00
5620-30230	MACHINERY & EQUIPMENT MAINT	3,000.00	6,000.00	3,000.00	50.00
5620-30520	BUILDING & STRUCTURE MAINT.	750.00	1,500.00	750.00	50.00
5620-33110	DIESEL	150.00	150.00	0.00	0.00
5620-33120	OTHER VEHICLES SUPPLIES	100.00	100.00	0.00	0.00
5620-33900	STREET & ALLEY MAINT	0.00	0.00	0.00	0.00
5620-34710	PUMP MAINTENANCE	1,500.00	2,000.00	500.00	25.00
5620-36900	SEWAGE DISPOSAL PLANT MAINT.	2,000.00	2,000.00	0.00	0.00
5620-36910	EFFLUENT PLANT MAINTENANCE	6,000.00	6,000.00	0.00	0.00
5620-39900	OTHER SUPPLIES	750.00	750.00	0.00	0.00
5620-39930	EMPLOYEE EQUIP DEDUCTION PROG	1,000.00	1,000.00	0.00	0.00
	TOTAL SUPPLIES	69,580.00	86,050.00	16,470.00	0.00
CONTRACTUAL					
5620-50010	TELEPHONE & TELEGRAPH	450.00	450.00	0.00	0.00
5620-50020	ELECTRICITY	42,000.00	42,000.00	0.00	0.00
5620-50040	WATER, SEWER, & SANITATION	30,000.00	30,000.00	0.00	0.00
5620-50110	WORKERS' COMP	1,350.00	1,380.00	30.00	2.17
5620-50130	AUTO INSURANCE	500.00	650.00	150.00	23.08
5620-50150	EXPENSE ALLOWANCE	200.00	200.00	0.00	0.00
5620-50160	MEMBERSHIPS	600.00	600.00	0.00	0.00
5620-50170	EDUCATIONAL REGISTRATION	2,000.00	2,500.00	500.00	20.00
5620-50220	SUB-CONTRACTORS	10,000.00	10,000.00	0.00	0.00
5620-50250	TRAVEL AND CONFERENCE	1,000.00	1,000.00	0.00	0.00
5620-50310	MEDICAL EXAMS	150.00	150.00	0.00	0.00

BUDGET COMPARISON REPORT

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

WASTE WATER PLANT

DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT CHANGE
5620-50320	DATA PROCESSING SERVICES	0.00	0.00	0.00	0.00
5620-50400	MOTOR VEHICLES	1,500.00	1,500.00	0.00	0.00
5620-50410	MACHINERY AND EQUIPMENT MAINT	5,000.00	5,000.00	0.00	0.00
5620-50440	BUILDING STRUCTURE MAINTENANC	2,800.00	2,800.00	0.00	0.00
5620-53020	STATE INSPECTION FEES	12,500.00	12,500.00	0.00	0.00
5620-53030	PERMIT, TEST, REOCCURING FEES	12,500.00	12,500.00	0.00	0.00
5620-53420	PUMP & VALVE MAINTENANCE	2,500.00	2,500.00	0.00	0.00
5620-53430	CONTROL MAINT & REPAIR	3,000.00	3,000.00	0.00	0.00
5620-53610	RENTAL OF EQUIPMENT	100.00	100.00	0.00	0.00
5620-56000	RECLASS CITY LABOR/EQUIPT	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	128,150.00	128,830.00	680.00	0.00
	CAPITAL OUTLAY				
5620-70030	MACHINERY & EQUIPMENT	9,000.00	0.00	(9,000.00)	0.00
5620-70040	SYSTEMS IMPROVEMENTS	0.00	25,000.00	25,000.00	100.00
	TOTAL CAPITAL OUTLAY	9,000.00	25,000.00	16,000.00	0.00
	TOTAL WASTE WATER PLANT	295,810.00	306,170.00	10,360.00	2.01-
	*** TOTAL EXPENDITURES ***	4,386,730.00	4,952,490.00	565,760.00	11.42
	*** REVENUES OVER/(UNDER) EXPENDITURES *	0.00	0.00	0.00	0.00

*** END OF REPORT ***

Appendix D

General Fund
Proposed Budget Worksheet

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

FINANCIAL SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
TAXES & FRANCHISES	3,021,263.85	3,230,997.32	3,455,660.00	3,212,362.73	3,915,310.00	
SANITATION SERVICES	528,869.77	575,997.62	545,500.00	510,104.63	603,000.00	
LICENSE & PERMITS	42,498.23	39,185.61	36,150.00	31,124.16	39,150.00	
FINES & COURT FEES	68,702.92	86,862.42	72,950.00	71,776.66	84,550.00	
MISCELLANEOUS INCOME	1,100,141.45	43,044.05	714,410.00	746,887.81	1,008,050.00	
*** TOTAL REVENUES ***	4,761,476.22	3,976,087.02	4,824,670.00	4,572,255.99	5,650,060.00	
EXPENDITURE SUMMARY						
ADMINISTRATION	146,912.16	150,631.48	159,970.00	144,699.05	169,850.00	
INDIRECT	635,937.31	321,239.46	494,590.00	237,338.84	584,890.00	
PUBLIC WORKS	48,587.65	58,546.90	54,520.00	46,807.13	57,830.00	
CODE ENFORCEMENT	78,562.88	68,995.86	118,660.00	88,288.16	88,780.00	
STREET	466,043.89	543,154.40	940,970.00	627,791.51	1,029,940.00	
SANITATION	487,368.07	549,340.85	525,000.00	477,860.92	575,000.00	
PARKS	397,705.09	382,758.95	350,830.00	323,785.58	374,570.00	
SWIMMING POOL	165,468.46	188,754.81	178,720.00	205,606.16	197,800.00	
POLICE	995,706.13	963,922.36	994,020.00	807,452.12	1,354,830.00	
DISPATCH	317,545.01	311,937.16	334,400.00	273,090.38	357,000.00	
ANIMAL CONTROL	91,295.97	120,466.98	99,800.00	103,944.79	102,490.00	
MUNICIPAL COURT	92,640.00	84,275.27	83,420.00	79,289.47	93,100.00	
FIRE	165,022.03	389,248.00	160,670.00	339,730.20	272,530.00	
LIBRARY	181,859.86	194,849.96	189,310.00	263,178.20	278,760.00	
RAC	6,366.42	8,269.47	34,000.00	2,587.21	1,500.00	
ECONOMIC DEVELOPMENT	98,026.45	98,211.07	105,790.00	92,994.15	111,190.00	
*** TOTAL EXPENDITURES ***	4,375,047.38	4,434,602.98	4,824,670.00	4,114,443.87	5,650,060.00	
** REVENUES OVER(UNDER) EXPENDITURES *	386,428.84	(458,515.96)	0.00	457,812.12	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
TAXES & FRANCHISES						
4100-01010 AD VALOREM TAXES	2,014,028.23	2,149,863.37	2,484,160.00	2,238,984.22	2,745,000.00	
4100-01020 DELIQUENT TAXES	31,129.69	41,969.85	30,500.00	24,114.63	33,000.00	
4100-01030 PENALTY & INTEREST	27,115.61	30,384.76	28,000.00	17,133.41	27,810.00	
4100-01110 SALES TAXES	588,795.05	627,491.92	532,000.00	576,244.72	700,000.00	
4100-01120 MIXED BEVERAGE TAX	2,337.48	2,407.72	2,000.00	2,078.83	2,500.00	
4100-01125 MISC TAX	0.00	0.00	0.00	0.00	0.00	
4100-01220 ELECTRIC FRANCHISE TAX	167,089.96	167,981.71	170,000.00	182,189.73	185,000.00	
4100-01230 GAS FRANCHISE TAX	39,505.14	50,607.82	50,000.00	60,634.30	65,000.00	
4100-01240 TELEPHONE FRANCHISE TAX	15,701.36	10,422.15	16,000.00	7,940.42	12,000.00	
4100-01250 CABLE TV FRANCHISE TAX	8,202.90	14,520.59	17,000.00	10,774.81	15,000.00	
4100-01260 WATER & SEWER FRANCHISE TAX	106,527.78	112,738.60	105,000.00	73,384.85	105,000.00	
4100-01270 SOLID WASTE FRANCHISE TAX	20,330.65	22,108.83	20,000.00	18,382.81	24,000.00	
4100-01280 AMBULANCE FRANCHISE	500.00	500.00	1,000.00	500.00	1,000.00	
4100-02000 CONTRIBUTIONS FROM 4A EDC	0.00	0.00	0.00	0.00	0.00	
TOTAL TAXES & FRANCHISES	3,021,263.85	3,230,997.32	3,455,660.00	3,212,362.73	3,915,310.00	
SANITATION SERVICES						
4300-02510 SOLID WASTE COLLECTION	523,490.83	571,333.38	540,000.00	507,939.71	600,000.00	
4300-02520 LANDFILL FEES	5,378.94	4,664.24	5,500.00	2,164.92	3,000.00	
4300-02530 BRUSH,LIMB,DEBRIS DISPOSAL	0.00	0.00	0.00	0.00	0.00	
TOTAL SANITATION SERVICES	528,869.77	575,997.62	545,500.00	510,104.63	603,000.00	
LICENSE & PERMITS						
4500-03010 BUILDING PERMITS	14,898.43	13,223.06	12,000.00	8,843.25	12,000.00	
4500-03020 ZONING PERMITS	100.00	0.00	0.00	0.00	0.00	
4500-03050 MOBILE HOME PERMITS	950.00	950.00	1,000.00	950.00	1,000.00	
4500-03110 ELECTRICAL PERMITS	6,056.50	6,695.85	6,000.00	7,472.56	8,000.00	
4500-03120 PLUMBING PERMITS	5,935.30	5,896.20	6,000.00	5,976.60	7,000.00	
4500-03130 MECHANICAL PERMITS	2,715.00	4,102.50	2,800.00	1,553.50	2,800.00	
4500-03140 ELEVATION CERTIFICATE	0.00	100.00	0.00	0.00	0.00	
4500-03220 BUILDING CONTRACTORS LICENS	2,310.00	2,745.00	2,000.00	2,090.00	2,000.00	
4500-03310 SOLICITATION PERMITS	222.00	303.00	200.00	278.00	350.00	
4500-03320 FOWL & LIVESTOCK PERMITS	0.00	0.00	200.00	25.00	200.00	
4500-03325 ANIMAL CONTROL VET FEES	3,190.00	1,785.00	2,000.00	762.25	2,000.00	
4500-03330 SEASONAL VENDOR'S PERMITS	0.00	0.00	0.00	0.00	0.00	
4500-03340 ALCOHOL LICENSE / PERMIT	60.00	0.00	100.00	0.00	100.00	
4500-03410 ALARM PERMITS	536.00	24.00	600.00	365.00	450.00	
4500-03412 GOLF CART REGISTRATION	4,800.00	2,570.00	2,500.00	2,340.00	2,500.00	
4500-03414 BURN PERMIT	100.00	0.00	100.00	0.00	100.00	
4500-03430 CONCEALED HAND GUN FEE	0.00	0.00	50.00	0.00	50.00	
4500-03440 ACCIDENT/OFFENSE REPORT FEE	625.00	791.00	600.00	468.00	600.00	
4500-03450 PRIV. DEVLMENT INFRASTRUCT	0.00	0.00	0.00	0.00	0.00	
TOTAL LICENSE & PERMITS	42,498.23	39,185.61	36,150.00	31,124.16	39,150.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
FINES & COURT FEES						
4700-04010 MUNICIPAL COURT FINES	31,159.91	46,270.60	40,000.00	37,589.52	44,000.00	
4700-04011 CRIM JUSTICE PLAN FUND ($5)	0.00	0.00	100.00	0.00	100.00	
4700-04013 LAW OFFICER EDUCAT FUND (1.	0.00	0.00	100.00	0.00	100.00	
4700-04015 JUDGE TRAINING FUND ($1)	0.00	0.00	100.00	0.00	100.00	
4700-04017 VICTIMS OF CRIMES FUND ($5)	0.00	0.00	100.00	0.00	100.00	
4700-04019 OPER & CHAUFFEUR LIC FUND($	0.00	0.00	100.00	0.00	100.00	
4700-04021 GENERAL REVENUE (2.50)	0.00	0.00	100.00	0.00	100.00	
4700-04023 TRAFFIC (3.00)	317.16	266.74	200.00	174.06	200.00	
4700-04024 COURT BLDG. SEC. FUND LCF1	1,171.10	1,283.80	900.00	1,053.50	1,200.00	
4700-04025 MUNICIPAL ARREST FEES ($5)	1,351.49	1,424.92	1,200.00	1,136.54	1,400.00	
4700-04026 MUNIC COURT BLDG SEC. FEE	66.00	57.00	100.00	33.00	100.00	
4700-04027 CHILD SAFETY ($20.00)	750.00	500.00	200.00	475.00	200.00	
4700-04029 COMPREHENSIVE REHABILITATIO	0.00	0.00	100.00	60.00	100.00	
4700-04031 CONSOLIDATED COURT COST	0.00	0.00	0.00	0.00	0.00	
4700-04032 STATE CONSOLIDATED FEES	16,065.04	17,191.30	13,000.00	13,832.59	16,000.00	
4700-04033 FUGITIVE APPREHENSION	0.00	0.00	0.00	0.00	0.00	
4700-04035 JUVENILE CRIME & DELINQUENC	0.00	0.00	100.00	0.00	100.00	
4700-04036 TRUANCY PREV & DIV FUND LCF	1,195.00	1,310.00	800.00	1,075.00	1,200.00	
4700-04037 TIME PAYMENT FEE	784.83	1,725.33	1,200.00	1,003.74	1,300.00	
4700-04039 FAILURE TO APPEAR (FTA)	720.00	561.00	600.00	240.00	600.00	
4700-04040 MUNICIPAL COURT TECH FUND L	956.00	1,048.00	600.00	860.00	600.00	
4700-04041 MUNICIPAL COURT TECH FUND	124.00	92.00	100.00	48.00	100.00	
4700-04043 CORRECTIONAL MGMT INSTITUTE	0.00	0.00	100.00	0.00	100.00	
4700-04045 COURT	4,848.87	4,185.41	3,000.00	2,831.06	3,500.00	
4700-04047 JUDICIAL SUPPORT FUND ($4)	189.24	130.20	200.00	71.12	200.00	
4700-04049 JUVENILE CASE MGMT FEE	10.00	16.04	100.00	0.00	100.00	
4700-04051 INDIGENT DEFENSE FEE	63.08	43.39	100.00	23.70	100.00	
4700-04053 COURT COLLECTIONS	2,826.52	4,218.38	3,500.00	4,393.63	5,000.00	
4700-04054 JURY REIMBURE FEE	126.17	86.79	100.00	47.41	100.00	
4700-04055 CIVIL JUST. COST COLL./TECL	0.83	0.30	100.00	0.28	100.00	
4700-04056 MUNICIPAL JURY FUND LCF4	23.90	26.20	0.00	21.50	0.00	
4700-04057 CHILD SAFETY	0.00	0.00	0.00	0.00	0.00	
4700-04058 TRUANCY PREVENTION FUND	61.09	36.98	100.00	23.70	100.00	
4700-04210 LIBRARY FINES/COPIES	545.29	677.04	500.00	791.31	500.00	
4700-04410 COUNTY ARREST FEES	0.00	0.00	50.00	0.00	50.00	
4700-04810 ANIMAL CONTROL FINES & FEES	5,347.40	5,711.00	5,400.00	5,992.00	7,000.00	
4700-05057 CHILD SAFETY COURT COST	0.00	0.00	0.00	0.00	0.00	
TOTAL FINES & COURT FEES	68,702.92	86,862.42	72,950.00	71,776.66	84,550.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
MISCELLANEOUS INCOME						
4900-04054 STATE JURY REIMBURSEMENT FE	0.00	0.00	0.00	0.00	0.00	
4900-05010 NON-ANNEXATION PAY IN LIEU	270,427.78	245,969.33	244,090.00	244,088.48	264,070.00	
4900-05020 INTEREST	39,671.32	42,827.76	40,000.00	37,244.31	47,500.00	
4900-05030 FIREFIGHTING SERVICES	38,026.60	40,526.60	38,000.00	35,527.00	40,000.00	
4900-05040 PRINTING & REPRODUCTION	93.50	21.00	100.00	109.25	100.00	
4900-05050 PUBLIC HEARING FEES	200.00	0.00	250.00	200.00	250.00	
4900-05070 DRAINAGE DISTRICT FEES	55,828.23	56,505.88	56,000.00	48,306.75	58,000.00	
4900-05080 REPLAT REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	
4900-05110 RENT REVENUES	8,547.00	8,553.98	8,000.00	7,138.00	9,000.00	
4900-05120 LIBRARY MEETING ROOM RENTAL	0.00	0.00	0.00	0.00	0.00	
4900-05200 BAD DEBT RECOVERY	(184.95)	(2,704.90)	500.00	69.85	100.00	
4900-05210 OVER / UNDER	0.00	0.00	0.00	0.00	0.00	
4900-05310 RESALE OF LABOR	30,057.29	18,322.88	30,000.00	38,911.83	35,000.00	
4900-05320 RESALE OF MATERIALS	0.00	1,101.36	500.00	863.18	900.00	
4900-05330 SALE OF EQUIPMENT	4,393.77	441.95	5,000.00	32,678.09	5,000.00	
4900-05335 REAL ESTATE SALE PROCEEDS	0.00	50,001.00	50,000.00	0.00	0.00	
4900-05340 RECYCLABLES	0.00	0.00	0.00	0.00	0.00	
4900-05390 SWIMMING POOL REVENUE	39,327.18	41,236.13	35,000.00	37,643.90	35,000.00	
4900-05395 SWIM MEMBERSHIP	12,850.00	16,667.00	18,000.00	15,277.50	18,000.00	
4900-05400 SWIMMING POOL CONCESSIONS	16.00	9.44	150.00	7.00	150.00	
4900-05410 SWIM PARTIES/LESSONS	15,830.50	16,530.00	17,000.00	20,235.00	17,000.00	
4900-05420 SWIM DONATIONS	0.00	0.00	0.00	0.00	0.00	
4900-05810 RETURNED CHECK REVENUE	0.00	15.00	0.00	0.00	0.00	
4900-05910 UNCLASSIFIED	2,603.38	2,121.09	5,000.00	6,847.86	5,000.00	
4900-05911 SQUARE CREDIT CARD FEES	662.30	784.92	650.00	998.96	1,000.00	
4900-05920 PARKS DONATIONS	50,105.99	13,121.05	1,800.00	1,492.57	1,800.00	
4900-05922 STREET DONATIONS	1,000.00	3,112.00	0.00	0.00	0.00	
4900-05925 ANIMAL CONTROL DONATIONS	1,745.00	1,702.00	1,600.00	1,161.00	1,300.00	
4900-05927 POLICE PROPERTY EVIDENCE RO	0.00	0.00	0.00	0.00	0.00	
4900-05930 POLICE DONATIONS	1,004.00	0.00	0.00	0.00	0.00	
4900-05935 POLICE SEIZED MONEY	0.00	0.00	0.00	0.00	0.00	
4900-05937 EMPLOYEE EQUIP DEDUCTION PR	6,255.83	4,828.92	6,700.00	4,120.50	6,700.00	
4900-05940 LIBRARY DONATIONS	3,925.20	4,111.50	4,600.00	5,195.26	5,000.00	
4900-05942 FIRE DONATIONS	1,647.20	200.00	0.00	0.00	0.00	
4900-05945 WALKING LIGHTS DONATIONS	(62.25)	209.63	200.00	169.29	200.00	
4900-05950 CHRISTMAS DECORATION DONATI	2,961.81	2,993.20	3,000.00	2,558.59	3,000.00	
4900-05955 PROMOTIONAL ITEMS/HATS/PINS	1,110.00	95.00	100.00	90.00	100.00	
4900-05960 CEMETERY DONATIONS	29,123.48	29,401.77	29,000.00	25,142.11	29,000.00	
4900-05965 CRUISE/CONCERT DONATIONS	2,111.00	2,661.00	2,500.00	1,785.00	2,000.00	
4900-05966 VOLLEYBALL DONATIONS	0.00	3,341.84	1,000.00	4,765.00	4,000.00	
4900-05971 C.D.C. POOL PROCEEDS	55,938.75	55,953.75	56,670.00	56,662.50	56,570.00	
4900-05972 CDC PROJECT CONTRIBUTIONS	50,986.97	32,122.54	24,000.00	0.00	24,000.00	
4900-05985 ADMINISTRATION DONATIONS	0.00	0.00	0.00	0.00	0.00	
4900-05986 INDIRECT DONATIONS	9,869.77	4,408.63	0.00	0.00	0.00	
4900-06010 4A FUNDS/DIRECTOR	10,000.00	10,000.00	10,000.00	0.00	10,000.00	
4900-06020 4B FUNDS/DIRECTOR	13,000.00	13,000.00	13,000.00	6,500.00	13,000.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
4900-06030 CHAMBER FUNDS/DIRECTOR	11,000.00	11,000.00	11,000.00	0.00	11,000.00	
4900-06054 USDA GRANT	0.00	293,440.00	0.00	0.00	0.00	
4900-06055 STATE GRANT	0.00	0.00	0.00	0.00	0.00	
4900-06057 TDEM COVID19	280,016.00	0.00	0.00	0.00	0.00	
4900-06060 SHSP GRANT FUNDS	0.00	0.00	0.00	0.00	0.00	
4900-06066 THE PRIDDY FOUNDATION	0.00	0.00	0.00	85,845.00	0.00	
4900-06067 VFIS GRANT	0.00	0.00	0.00	5,000.00	0.00	
4900-06068 TEXAS TREASURY OPIOID	0.00	0.00	0.00	7,373.06	0.00	
4900-06070 TFS GRANT FUNDS	3,930.00	17,385.00	0.00	0.00	0.00	
4900-06071 WF COMMUNITY FOUNDATION	7,200.00	0.00	0.00	8,500.00	0.00	
4900-06073 WICHITA-WILBARGER 9-1-1 DIS	0.00	0.00	0.00	2,144.00	0.00	
4900-06075 CRIMINAL JUSTICE GRANT	13,745.00	0.00	0.00	0.00	0.00	
4900-06077 BUREAU OF JUSTICE ASSISTANC	0.00	0.00	0.00	1,208.35	0.00	
4900-06080 LEOSE GRANT FUNDS	1,134.92	1,025.80	1,000.00	1,028.62	1,000.00	
4900-06085 LEASE PURCHASE LOAN PROCEED	0.00	0.00	0.00	0.00	0.00	
4900-06090 PARKS SPECIAL EVENTS & PROJ	0.00	0.00	0.00	0.00	0.00	
4900-06091 PROCEEDS FROM ISSUANCE OF L	0.00	0.00	0.00	0.00	0.00	
4900-06092 PROCEEDS FROM PREMIUM OF LT	0.00	0.00	0.00	0.00	0.00	
4900-06095 ADVANCE FROM RESERVES	0.00	0.00	0.00	0.00	303,310.00	
4900-07000 TRANSFERS IN/OUT	24,042.88	(1,000,000.00)	0.00	0.00	0.00	
TOTAL MISCELLANEOUS INCOME	1,100,141.45	43,044.05	714,410.00	746,887.81	1,008,050.00	
*** TOTAL REVENUES ***	4,761,476.22	3,976,087.02	4,824,670.00	4,572,255.99	5,650,060.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

ADMINISTRATION

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5110-10110 REGULAR SALARIES	99,844.19	105,879.05	116,960.00	104,761.41	121,080.00	
5110-10310 SOCIAL SECURITY - FICA	7,767.95	8,315.39	8,950.00	8,568.85	9,270.00	
5110-10330 HEALTH & LIFE INSURANCE	8,794.43	10,029.90	10,380.00	10,444.14	11,780.00	
5110-10350 RETIREMENT	14,872.26	13,178.68	11,840.00	10,074.86	12,750.00	
5110-10370 ADMINISTRATOR'S CAR ALLOWAN	3,000.00	3,000.00	3,000.00	2,750.00	3,000.00	
TOTAL PERSONNEL	134,278.83	140,403.02	151,130.00	136,599.26	157,880.00	
SUPPLIES						
5110-30010 OFFICE SUPPLIES	381.09	482.55	500.00	408.00	500.00	
5110-30020 JANITORIAL SUPPLIES	236.90	283.84	300.00	257.35	650.00	
5110-30220 MINOR TOOLS & EQUIPMENT	40.96	0.00	50.00	49.68	50.00	
5110-30230 MACHINERY & EQUIPMENT MAINT	0.00	0.00	100.00	0.00	100.00	
5110-30510 OFFICE FURNITURE & EQUIPMEN	241.11	226.66	250.00	70.00	250.00	
5110-30520 BUILDING & STRUCTURE MAINT.	402.00	205.00	300.00	25.75	300.00	
5110-39900 OTHER SUPPLIES	631.31	247.48	300.00	327.90	300.00	
TOTAL SUPPLIES	1,933.37	1,445.53	1,800.00	1,138.68	2,150.00	
CONTRACTUAL						
5110-50010 TELEPHONE & TELEGRAPH	1,827.38	1,832.99	1,900.00	1,287.06	1,900.00	
5110-50020 ELECTRICITY	1,965.32	3,107.63	2,000.00	3,075.28	3,500.00	
5110-50030 NATURAL GAS	250.91	344.58	250.00	781.08	1,000.00	
5110-50040 WATER, SEWER & SANITATION	112.92	258.30	80.00	265.19	300.00	
5110-50110 WORKER'S COMPENSATION	174.01	159.94	160.00	134.48	170.00	
5110-50160 MEMBERSHIPS	684.44	947.96	800.00	325.26	800.00	
5110-50170 EDUCATIONAL REGISTRATION	0.00	462.50	500.00	270.00	500.00	
5110-50250 TRAVEL & CONFERENCE	7.50	272.27	200.00	524.42	500.00	
5110-50320 DATA PROCESSING SERVICES	1,168.47	535.21	1,000.00	298.34	1,000.00	
5110-50420 OFFICE FURNITURE & EQUIP MA	0.00	0.00	50.00	0.00	50.00	
5110-50430 RADIO MAINTENANCE	0.00	0.00	50.00	0.00	50.00	
5110-52000 MISCELLANEOUS EXPENSE	0.00	0.00	50.00	0.00	50.00	
TOTAL CONTRACTUAL	6,190.95	7,921.38	7,040.00	6,961.11	9,820.00	
CAPITAL OUTLAY						
5110-70030 MACHINERY & EQUIPMENT	1,090.88	0.00	0.00	0.00	0.00	
5110-70040 SYSTEMS IMPROVEMENT	3,418.13	861.55	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY	4,509.01	861.55	0.00	0.00	0.00	
TOTAL ADMINISTRATION	146,912.16	150,631.48	159,970.00	144,699.05	169,850.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

INDIRECT

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5150-10110 REGULAR SALARIES	0.00	0.00	0.00	0.00	20,000.00	
5150-10310 SOCIAL SECURITY- FICA	0.00	0.00	0.00	0.00	0.00	
5150-10330 HEALTH & LIFE INSURANCE	0.00	0.00	37,100.00	0.00	37,100.00	
TOTAL PERSONNEL	0.00	0.00	37,100.00	0.00	57,100.00	
SUPPLIES						
5150-33970 SPECIAL EVENTS / PROJECTS	0.00	0.00	0.00	2,300.03	0.00	
TOTAL SUPPLIES	0.00	0.00	0.00	2,300.03	0.00	
CONTRACTUAL						
5150-50010 TELEPHONE & TELEGRAPH	746.51	848.16	800.00	1,019.13	1,200.00	
5150-50020 YOUTH FOOTBALL WATER	0.00	0.00	0.00	0.00	0.00	
5150-50025 YOUTH FOOTBALL ELECTRIC	0.00	0.00	0.00	0.00	0.00	
5150-50030 YOUTH BASEBALL WATER	153.65	636.60	350.00	999.34	550.00	
5150-50035 YOUTH BASEBALL ELECTRIC	4,485.31	5,337.17	1,000.00	1,681.76	0.00	
5150-50037 ELECTRIC MUNICIPAL BUILDING	1,959.36	1,744.28	500.00	1,174.93	1,800.00	
5150-50050 HIGHLAND CEMETERY WATER BIL	2,967.07	1,498.90	2,500.00	858.91	1,500.00	
5150-50055 FRIENDLY DOOR WATER	264.07	311.95	250.00	654.84	800.00	
5150-50080 TORNADO SIRENS	511.01	3,372.21	1,000.00	407.43	600.00	
5150-50090 EMERGENCY SUPPLIES	4,739.14	0.00	0.00	0.00	0.00	
5150-50100 CLAIMS AND SETTLEMENTS	5,071.55	7,304.67	7,000.00	5,000.00	7,000.00	
5150-50105 FIRE, LOSS, THEFT CLAIMS	0.00	0.00	0.00	0.00	0.00	
5150-50110 WORKERS' COMPENSATION	299.68	266.56	280.00	235.34	290.00	
5150-50120 GENERAL LIABILITY AND BONDS	5,960.86	6,409.73	6,500.00	7,361.14	7,370.00	
5150-50130 AUTOMOBILE INSURANCE	2,210.87	2,299.91	2,500.00	2,935.39	3,230.00	
5150-50140 FIRE AND EXTENDED INSURANCE	17,606.68	19,971.91	20,000.00	24,028.62	28,840.00	
5150-50150 EXPENSE ALLOWANCE	7,661.80	8,147.80	8,000.00	3,647.54	8,000.00	
5150-50160 MEMBERSHIPS	3,144.50	3,713.84	3,500.00	3,886.69	4,000.00	
5150-50170 EDUCATIONAL REGISTRATION	0.00	97.50	500.00	0.00	500.00	
5150-50180 CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	
5150-50210 PROFESSIONAL FEES	514.71	17,623.23	17,000.00	13,916.59	17,000.00	
5150-50250 TRAVEL & CONFERENCE	0.00	620.59	1,500.00	144.00	1,500.00	
5150-50310 MEDICAL EXAMS	0.00	0.00	0.00	0.00	0.00	
5150-50320 DATA PROCESSING SERVICES	4,425.16	13,266.97	8,500.00	12,987.87	14,000.00	
5150-50325 CYBER SECURITY INSURANCE	0.00	0.00	0.00	0.00	250.00	
5150-50340 BINDING/PRINTING & PUBLICAT	2,785.64	2,099.06	3,000.00	1,156.86	3,000.00	
5150-50350 ADVERTISING	1,635.26	1,255.20	1,000.00	222.50	1,000.00	
5150-50360 LEASED OFFICE EQUIPMENT	5,240.66	4,577.55	5,000.00	4,016.59	5,000.00	
5150-50440 BUILDING STRUCTURE MAINTENA	1,147.11	4,005.85	2,000.00	2,593.94	2,200.00	
5150-50460 CEMETERY DONATIONS	29,123.48	29,401.77	28,000.00	21,720.21	28,000.00	
5150-50470 CODE RED	0.00	0.00	0.00	0.00	0.00	
5150-51010 ACCOUNTING & AUDIT	10,500.00	10,750.00	11,000.00	10,750.00	11,000.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

INDIRECT

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
5150-51020 ATTORNEY & LEGAL FEES	7,354.75	14,080.00	12,000.00	6,044.00	12,000.00	
5150-51040 ELECTION EXPENSES	0.00	2,845.68	3,000.00	1,205.69	3,000.00	
5150-51050 TAX ASSESSMENT & COLLECTION	53,968.07	56,031.48	47,000.00	53,454.46	56,000.00	
5150-51055 PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	
5150-51060 POSTAGE	1,000.00	1,000.00	1,000.00	84.55	1,000.00	
5150-51210 BANK CHARGES	75.00	84.45	80.00	79.66	80.00	
5150-51220 UNEMPLOYMENT COMPENSATION	132.18	0.00	500.00	0.00	500.00	
5150-51610 AMBULANCE SERVICE	0.00	0.00	0.00	0.00	0.00	
5150-51910 DUE TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	
5150-51960 DUE TO REVENUE BOND	0.00	0.00	0.00	0.00	0.00	
5150-51980 DUE TO SELF-INSURANCE FUND	0.00	0.00	0.00	0.00	0.00	
5150-51991 TRANSFER TO EDC S.P. FUND	0.00	0.00	0.00	0.00	0.00	
5150-51992 TRANS TO G.F. IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	
5150-52100 MISCELLANEOUS EXPENSES	1,072.25	617.18	750.00	253.43	750.00	
5150-53010 STREET LIGHTS	63,198.60	62,826.39	73,000.00	52,517.40	63,000.00	
5150-53020 INTEREST EXPENSE	0.00	0.00	148,480.00	0.00	211,270.00	
5150-53030 UNCLAIMED PAYMENTS	0.00	0.00	0.00	0.00	0.00	
TOTAL CONTRACTUAL	239,954.93	283,046.59	417,490.00	235,038.81	496,230.00	
CAPITAL OUTLAY						
5150-70010 BUILDING, STRUCTURE & IMPRO	0.00	0.00	40,000.00	0.00	0.00	
5150-70030 MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
5150-70040 SYSTEMS IMPROVEMENT	395,982.38	38,192.87	0.00	0.00	31,560.00	
TOTAL CAPITAL OUTLAY	395,982.38	38,192.87	40,000.00	0.00	31,560.00	
TOTAL INDIRECT	635,937.31	321,239.46	494,590.00	237,338.84	584,890.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

PUBLIC WORKS

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5310-10110 REGULAR SALARIES	25,951.77	35,689.24	34,870.00	31,654.40	36,680.00	
5310-10210 OVERTIME	0.00	0.00	0.00	0.00	0.00	
5310-10310 SOCIAL SECURITY - FICA	1,837.80	2,697.91	2,670.00	2,548.97	2,810.00	
5310-10330 HEALTH & LIFE INSURANCE	11,264.98	7,053.11	2,750.00	2,717.02	3,050.00	
5310-10350 RETIREMENT	3,802.95	4,328.04	3,530.00	2,991.80	3,870.00	
TOTAL PERSONNEL	42,857.50	49,768.30	43,820.00	39,912.19	46,410.00	
SUPPLIES						
5310-30010 OFFICE SUPPLIES	389.81	1,017.92	1,000.00	354.10	1,000.00	
5310-30020 JANITORIAL SUPPLIES	168.97	248.86	200.00	480.38	200.00	
5310-30110 GASOLINE	970.32	1,829.67	1,800.00	1,497.93	1,800.00	
5310-30120 OIL/LUBRICATION	49.95	83.05	100.00	66.98	200.00	
5310-30130 MOTOR VEHICLE SUPPLIES	9.98	27.98	200.00	152.32	300.00	
5310-30210 CLOTHING & UNIFORMS	0.00	0.00	0.00	0.00	0.00	
5310-30510 OFFICE FURNITURE & EQUIPMEN	0.00	9.86	100.00	0.00	100.00	
5310-39900 OTHER SUPPLIES	180.69	101.65	300.00	184.25	500.00	
5310-39930 EMPLOYEE EQUIP DEDUCTION PR	0.00	0.00	0.00	0.00	0.00	
TOTAL SUPPLIES	1,769.72	3,318.99	3,700.00	2,735.96	4,100.00	
CONTRACTUAL						
5310-50010 TELEPHONE & TELEGRAPH	1,203.96	1,280.53	1,500.00	986.40	1,270.00	
5310-50020 ELECTRICITY	436.73	690.60	400.00	683.44	400.00	
5310-50040 WATER, SEWER, & SANITATION	105.44	186.01	150.00	132.58	150.00	
5310-50110 WORKERS' COMP	1,343.71	1,231.01	1,250.00	1,050.65	1,270.00	
5310-50130 AUTO INSURANCE	562.76	585.43	600.00	747.19	830.00	
5310-50150 EXPENSE ALLOWANCE	0.00	0.00	200.00	0.00	200.00	
5310-50160 MEMBERSHIPS	70.00	70.00	150.00	70.00	150.00	
5310-50170 EDUCATIONAL REGISTRATION	0.00	346.46	1,000.00	227.00	1,200.00	
5310-50210 PROFESSIONAL FEES	0.00	61.61	250.00	0.00	250.00	
5310-50250 TRAVEL & CONFERENCE	0.00	442.50	500.00	0.00	500.00	
5310-50320 DATA PROCESSING SERVICES	150.34	159.37	250.00	67.50	250.00	
5310-50400 MOTOR VEHICLES	87.49	16.00	100.00	83.47	100.00	
5310-50410 MACHINERY/ EQUIP MAINT	0.00	64.60	100.00	0.00	200.00	
5310-50440 BUILDING STRUCTURE MAINTENA	0.00	325.49	550.00	110.75	550.00	
TOTAL CONTRACTUAL	3,960.43	5,459.61	7,000.00	4,158.98	7,320.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

PUBLIC WORKS

DEPARTMENT EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
CAPITAL OUTLAY						
5310-70030 MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
5310-70040 SYSTEM IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	
TOTAL PUBLIC WORKS	48,587.65	58,546.90	54,520.00	46,807.13	57,830.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

CODE ENFORCEMENT

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5320-10110 REGULAR SALARIES	37,822.41	30,989.32	28,520.00	25,226.41	43,970.00	
5320-10210 OVERTIME	0.00	0.00	0.00	0.00	0.00	
5320-10310 SOCIAL SECURITY - FICA	2,882.23	2,457.97	2,190.00	2,038.50	3,380.00	
5320-10330 HEALTH & LIFE INSURANCE	9,962.24	9,037.99	7,200.00	12,696.04	10,650.00	
5320-10350 RETIREMENT	5,505.43	3,862.80	2,900.00	2,397.98	4,640.00	
TOTAL PERSONNEL	56,172.31	46,348.08	40,810.00	42,358.93	62,640.00	
SUPPLIES						
5320-30010 OFFICE SUPPLIES	548.89	974.46	800.00	828.57	850.00	
5320-30020 JANITORIAL	129.67	226.90	300.00	214.46	300.00	
5320-30110 GASOLINE	805.37	1,411.79	1,200.00	758.04	1,200.00	
5320-30120 OIL/LUBRICATION	94.90	95.55	100.00	54.95	100.00	
5320-30130 MOTOR VEHICLE SUPPLIES	0.00	178.72	100.00	66.56	100.00	
5320-30210 CLOTHING & UNIFORMS	0.00	0.00	100.00	0.00	100.00	
5320-30220 MINOR TOOLS & EQUIPMENT	1,219.83	435.98	200.00	15.09	200.00	
5320-30510 OFFICE FURNITURE & EQUIPT	0.00	0.00	100.00	993.59	100.00	
5320-30910 PERMIT REFUND	0.00	0.00	0.00	0.00	0.00	
5320-39900 OTHER SUPPLIES	6.73	24.44	100.00	179.37	100.00	
TOTAL SUPPLIES	2,805.39	3,347.84	3,000.00	3,110.63	3,050.00	
CONTRACTUAL						
5320-50010 TELEPHONE	1,095.47	1,103.58	1,200.00	862.92	1,200.00	
5320-50020 ELECTRICITY	0.00	0.00	0.00	0.00	0.00	
5320-50040 WATER	0.00	0.00	0.00	0.00	0.00	
5320-50110 WORKERS' COMP	270.68	247.18	250.00	210.13	260.00	
5320-50130 AUTO INSURANCE	562.76	585.43	600.00	747.19	830.00	
5320-50150 EXPENSE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	
5320-50160 MEMBERSHIPS	200.00	83.85	300.00	75.00	300.00	
5320-50170 EDUCATIONAL REGISTRATION	589.99	1,186.98	1,500.00	429.99	1,500.00	
5320-50220 SUB-CONTRACTORS	210.00	810.00	2,000.00	0.00	2,000.00	
5320-50230 ELECTRICAL CONTRATOR	6,480.00	9,660.00	8,000.00	8,220.00	10,000.00	
5320-50250 TRAVEL & CONFERENCE	0.00	442.50	500.00	375.07	500.00	
5320-50320 DATA PROCESSING SERVICES	930.34	58.12	750.00	572.50	750.00	
5320-50340 BINDING/PRINTING & PUBLICAT	228.72	0.00	200.00	0.00	200.00	
5320-50400 MOTOR VEHICLES	107.50	102.30	500.00	384.59	500.00	
5320-50410 MACHINERY/ EQUIP MAINT	0.00	0.00	50.00	0.00	50.00	
5320-50440 BUILDING STRUCTURE MAINTENA	1.50	20.00	0.00	25.75	0.00	
5320-51060 POSTAGE	5,000.00	5,000.00	5,000.00	0.00	5,000.00	
TOTAL CONTRACTUAL	15,676.96	19,299.94	20,850.00	11,903.14	23,090.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

CODE ENFORCEMENT

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
CAPITAL OUTLAY						
5320-70030 MACHINERY & EQUIPMENT	3,908.22	0.00	54,000.00	30,915.46	0.00	
5320-70040 SYSTEMS IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY	3,908.22	0.00	54,000.00	30,915.46	0.00	
TOTAL CODE ENFORCEMENT	78,562.88	68,995.86	118,660.00	88,288.16	88,780.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

STREET

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5360-10110 REGULAR SALARIES	142,585.58	111,861.50	177,530.00	148,144.41	191,130.00	
5360-10210 OVERTIME	8,303.83	7,243.88	5,800.00	2,127.55	5,800.00	
5360-10310 SOCIAL SECURITY - FICA	11,590.02	8,958.73	14,030.00	11,918.04	15,070.00	
5360-10330 HEALTH & LIFE INSURANCE	35,539.19	37,034.23	59,280.00	53,065.08	68,160.00	
5360-10350 RETIREMENT	21,287.05	14,096.84	18,560.00	14,230.53	20,730.00	
TOTAL PERSONNEL	219,305.67	179,195.18	275,200.00	229,485.61	300,890.00	
SUPPLIES						
5360-30010 OFFICE SUPPLIES	212.41	259.39	300.00	464.81	500.00	
5360-30020 JANITORIAL SUPPLIES	241.43	294.39	300.00	306.31	300.00	
5360-30030 CHEMICAL SUPPLIES	5,424.44	14,380.70	5,000.00	10,692.14	12,000.00	
5360-30110 GASOLINE	6,087.10	8,805.51	6,800.00	7,121.68	8,500.00	
5360-30120 OIL/LUBRICATION	1,135.65	1,840.73	2,000.00	3,618.09	4,000.00	
5360-30130 MOTOR VEHICLE SUPPLIES	1,810.01	2,694.54	3,000.00	2,578.15	3,500.00	
5360-30210 CLOTHING	769.60	1,903.87	2,500.00	1,811.58	2,500.00	
5360-30220 MINOR TOOLS & EQUIP	1,958.72	2,747.51	2,500.00	4,035.43	3,500.00	
5360-30230 MACHINERY/EQUIP MAINT	3,617.72	18,888.41	14,000.00	11,680.06	15,000.00	
5360-33110 DIESEL	14,341.38	32,255.52	25,000.00	24,214.97	30,000.00	
5360-33120 OTHER VEHICLE SUPPLIES	778.05	1,133.98	2,500.00	1,258.80	2,500.00	
5360-33900 STREET MAINTENANCE	4,899.61	16,664.69	20,000.00	12,460.28	18,000.00	
5360-33910 STREET SIGN MAINTENANCE	8,809.67	5,214.41	6,000.00	5,481.67	6,000.00	
5360-33920 ALLEY MAINTENANCE	0.00	4,308.92	5,000.00	0.00	5,000.00	
5360-33930 DRAINAGE STRUCTURE MAINTENA	4,325.00	16,229.15	20,000.00	11,730.46	30,000.00	
5360-33940 SIDEWALK MAINTENANCE	3,078.00	0.00	5,000.00	21.22	5,000.00	
5360-33950 VECTOR CONTROL	23,002.80	4,786.75	25,000.00	25,579.03	25,000.00	
5360-39900 OTHER SUPPLIES	1,744.02	2,692.16	1,500.00	2,347.80	2,000.00	
5360-39930 EMPLOYEE EQUIP DEDUCTION PR	675.36	0.00	1,200.00	216.49	1,200.00	
TOTAL SUPPLIES	82,910.97	135,100.63	147,600.00	125,618.97	174,500.00	
CONTRACTUAL						
5360-50010 TELEPHONE	0.00	0.00	100.00	0.00	100.00	
5360-50020 ELECTRICITY	907.26	935.21	1,000.00	668.99	1,000.00	
5360-50030 NATURAL GAS	3,681.04	3,131.31	3,500.00	3,392.85	3,500.00	
5360-50040 WATER, SEWER, & SANITATION	68.86	207.43	300.00	64.09	300.00	
5360-50110 WORKERS' COMP	11,987.08	11,001.53	11,500.00	9,665.95	11,690.00	
5360-50130 AUTO INSURANCE	6,652.72	6,920.65	7,000.00	8,832.87	9,720.00	
5360-50160 MEMBERSHIPS	0.00	0.00	150.00	0.00	150.00	
5360-50220 SUB-CONTRACTORS	9,159.00	1,248.95	1,000.00	0.00	1,000.00	
5360-50310 MEDICAL EXAMINATIONS	730.50	1,028.00	750.00	180.00	750.00	
5360-50335 NOTES PAYABLE	0.00	0.00	0.00	0.00	52,840.00	
5360-50400 MOTOR VEHICLES	7,420.44	11,822.63	9,000.00	18,131.41	12,000.00	
5360-50410 MACHINERY/EQUIP MAINT	30,021.81	22,925.14	20,000.00	21,208.46	25,000.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

STREET

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
5360-50430 RADIO MAINTENANCE	449.00	435.20	500.00	111.50	500.00	
5360-50440 BUILDING STRUCTURE MAINT	533.98	144.50	2,000.00	696.76	2,000.00	
5360-50450 DRAINAGE SYSTEM IMPROVEMENT	16,556.00	2,238.00	35,000.00	5,649.60	35,000.00	
5360-53020 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	
5360-53110 OTHER VEHICLES	0.00	0.00	1,000.00	0.00	1,000.00	
5360-53610 RENTAL OF EQUIPMENT	0.00	549.33	1,000.00	0.00	1,000.00	
TOTAL CONTRACTUAL	88,167.69	62,587.88	93,800.00	68,602.48	157,550.00	
CAPITAL OUTLAY						
5360-70030 MACHINERY & EQUIPMENT	0.00	27,313.00	224,000.00	187,709.25	18,000.00	
5360-70040 SYSTEMS IMPROVEMENTS	9,954.00	0.00	0.00	0.00	0.00	
5360-73000 STREET CONSTRUCTION	65,705.56	138,957.71	200,370.00	16,375.20	379,000.00	
TOTAL CAPITAL OUTLAY	75,659.56	166,270.71	424,370.00	204,084.45	397,000.00	
TOTAL STREET	466,043.89	543,154.40	940,970.00	627,791.51	1,029,940.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

SANITATION

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
CONTRACTUAL						
5370-50220 SUB-CONTRACTORS	487,368.07	523,390.85	515,000.00	477,860.92	565,000.00	
TOTAL CONTRACTUAL	487,368.07	523,390.85	515,000.00	477,860.92	565,000.00	
CAPITAL OUTLAY						
5370-73000 STREET CONSTRUCTION	0.00	25,950.00	10,000.00	0.00	10,000.00	
TOTAL CAPITAL OUTLAY	0.00	25,950.00	10,000.00	0.00	10,000.00	
TOTAL SANITATION	487,368.07	549,340.85	525,000.00	477,860.92	575,000.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

PARKS

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5380-10110 REGULAR SALARIES	155,803.77	156,388.75	178,940.00	143,530.41	182,420.00	
5380-10210 OVERTIME	1,569.56	1,676.48	0.00	3,244.80	0.00	
5380-10220 OVERTIME SPECIAL EVENTS	0.00	0.00	1,000.00	0.00	1,000.00	
5380-10310 SOCIAL SECURITY - FICA	12,088.42	12,021.08	13,770.00	11,753.00	14,040.00	
5380-10330 HEALTH & LIFE INSURANCE	25,166.71	30,717.40	48,030.00	35,336.84	55,230.00	
5380-10350 RETIREMENT	22,744.88	19,096.75	18,210.00	13,161.91	19,310.00	
TOTAL PERSONNEL	217,373.34	219,900.46	259,950.00	207,026.96	272,000.00	
SUPPLIES						
5380-30010 OFFICE SUPPLIES	104.93	198.99	200.00	171.09	200.00	
5380-30020 JANITORIAL SUPPLIES	4,011.15	4,320.28	4,000.00	2,074.90	4,000.00	
5380-30030 CHEMICAL SUPPLIES	120.88	818.96	2,000.00	1,712.98	2,200.00	
5380-30110 GASOLINE	6,748.27	10,676.16	7,500.00	6,466.71	7,500.00	
5380-30120 OIL/LUBRICATION	201.34	335.67	250.00	489.89	500.00	
5380-30130 MOTOR VEHICLE SUPPLIES	368.11	813.09	400.00	417.17	450.00	
5380-30210 CLOTHING	1,376.11	1,673.24	750.00	1,327.04	1,000.00	
5380-30220 MINOR TOOLS & EQUIP	1,459.17	3,607.62	2,500.00	2,410.30	2,500.00	
5380-30230 MACHINERY & EQUIP	2,858.90	2,932.76	11,700.00	4,861.85	11,700.00	
5380-30510 OFFICE FURNITURE & EQUIPMEN	0.00	0.15	80.00	165.48	80.00	
5380-33110 DIESEL	0.00	703.69	200.00	413.49	200.00	
5380-33120 OTHER VEHICLE SUPPLIES	18.18	683.07	100.00	18.72	100.00	
5380-33830 BOTANICAL AND AGRICULTURAL	3,115.46	6,240.84	3,000.00	2,803.38	3,000.00	
5380-33920 PLAYGROUND EQUIPMENT MAINT.	1,674.27	2,964.40	2,000.00	1,118.05	2,000.00	
5380-33950 WALKING TRACK IMPROVEMENTS	4,474.60	9,452.58	3,500.00	6,419.76	3,500.00	
5380-33960 CHRISTMAS DECORATIONS	2,634.23	3,894.16	3,000.00	2,004.72	3,000.00	
5380-33970 SPECIAL EVENTS/PROJECTS	2,731.50	4,656.84	4,000.00	768.18	4,000.00	
5380-33975 CRUISE /CONCERT	1,736.94	2,235.36	2,500.00	1,613.52	2,000.00	
5380-33976 VOLLEYBALL	0.00	2,745.30	1,000.00	4,817.97	4,000.00	
5380-39900 OTHER SUPPLIES	1,065.25	1,653.19	2,500.00	1,626.07	2,500.00	
5380-39930 EMPLOYEE EQUIP DEDUCTION PR	422.13	411.33	500.00	77.49	500.00	
TOTAL SUPPLIES	35,121.42	61,017.68	51,680.00	41,778.76	54,930.00	
CONTRACTUAL						
5380-50010 TELEPHONE & TELEGRAPH	1,095.55	1,103.58	1,290.00	863.02	1,290.00	
5380-50020 ELECTRICITY	7,402.92	8,145.00	8,000.00	5,497.68	7,000.00	
5380-50030 NATURAL GAS	778.34	186.14	800.00	0.00	800.00	
5380-50040 WATER, SEWER, & SANITATION	1,295.49	1,073.21	900.00	609.05	900.00	
5380-50110 WORKERS' COMP	3,779.80	3,465.24	3,470.00	2,916.60	3,530.00	
5380-50130 AUTO INSURANCE	984.35	919.97	920.00	1,174.16	1,300.00	
5380-50150 EXPENSE ALLOWANCE	0.00	0.00	20.00	0.00	20.00	
5380-50160 MEMBERSHIPS	345.00	116.94	300.00	0.00	300.00	
5380-50170 EDUCATIONAL REGISTRATION	1,734.56	0.00	500.00	2,220.00	1,500.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

PARKS

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
5380-50250 TRAVEL & CONFERENCE	182.61	1,056.31	700.00	197.84	700.00	
5380-50310 MEDICAL EXAMINATION	2,189.00	2,127.00	1,600.00	1,546.00	1,600.00	
5380-50320 DATA PROCESSING SERVICES	330.34	0.00	250.00	43.65	250.00	
5380-50400 MOTOR VEHICLES	649.91	4,252.60	3,500.00	457.68	3,500.00	
5380-50410 MACHINERY & EQUIP MAINT	9,486.69	10,074.69	10,000.00	16,609.26	15,000.00	
5380-50440 BUILDING & STRUCT. MAINT.	1,216.72	330.61	1,000.00	3,926.93	4,000.00	
5380-50510 STORAGE RENTAL	0.00	0.00	0.00	0.00	0.00	
5380-59900 OTHER CONTRACTURAL SERVICES	13,623.08	6,395.06	5,950.00	4,329.70	5,950.00	
5380-59910 CDC PROJECTS	51,924.97	28,931.54	0.00	34,588.29	0.00	
5380-59920 TEMPORARY LABOR	0.00	0.00	0.00	0.00	0.00	
TOTAL CONTRACTUAL	96,919.33	68,177.89	39,200.00	74,979.86	47,640.00	
CAPITAL OUTLAY						
5380-70030 MACHINERY & EQUIPMENT	0.00	23,300.09	0.00	0.00	0.00	
5380-70040 SYSTEMS IMPROVEMENTS	48,291.00	10,362.83	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY	48,291.00	33,662.92	0.00	0.00	0.00	
TOTAL PARKS	397,705.09	382,758.95	350,830.00	323,785.58	374,570.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

SWIMMING POOL

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5390-10110 REGULAR SALARIES	47,726.88	44,423.80	55,000.00	59,082.69	60,000.00	
5390-10210 OVERTIME	2,226.05	2,854.97	2,500.00	3,272.33	3,500.00	
5390-10310 SOCIAL SECURITY - FICA	3,821.43	3,616.97	4,330.00	4,770.26	4,800.00	
TOTAL PERSONNEL	53,774.36	50,895.74	61,830.00	67,125.28	68,300.00	
SUPPLIES						
5390-30010 OFFICE SUPPLIES	426.16	365.33	300.00	190.61	300.00	
5390-30020 JANITORIAL SUPPLIES	1,263.53	1,891.49	1,120.00	2,943.21	3,000.00	
5390-30030 CHEMICAL SUPPLIES	26,410.66	16,729.50	20,000.00	34,385.45	35,000.00	
5390-30210 CLOTHING	2,572.76	3,148.17	2,700.00	3,000.22	3,000.00	
5390-30230 MACHINERY & EQUIPMENT MAINT	25.95	8,516.73	5,000.00	5,090.03	5,000.00	
5390-30520 BUILDING STRUCTURE MAINT.	5,835.71	20,724.66	5,000.00	6,523.01	6,500.00	
5390-30810 CONCESSION SUPPLIES	0.00	0.00	0.00	0.00	0.00	
5390-30910 SWIM PARTY REFUNDS	0.00	141.53	0.00	0.00	0.00	
5390-39900 OTHER SUPPLIES	830.78	1,993.47	1,000.00	2,273.88	2,500.00	
TOTAL SUPPLIES	37,365.55	53,510.88	35,120.00	54,406.41	55,300.00	
CONTRACTUAL						
5390-50010 TELEPHONE & TELEGRAPH	1,072.38	1,111.40	1,100.00	971.66	1,100.00	
5390-50020 ELECTRICITY	7,520.01	6,407.92	5,600.00	5,789.60	5,600.00	
5390-50040 WATER, SEWER, SANITATION	3,989.97	6,417.69	3,130.00	5,703.80	3,130.00	
5390-50110 WORKERS' COMP.	1,073.04	983.84	1,110.00	932.97	1,130.00	
5390-50120 GENERAL LIABILITY BONDS	86.98	95.68	300.00	109.87	110.00	
5390-50190 TRAINING	2,050.00	3,230.48	3,700.00	3,775.00	3,700.00	
5390-50310 MEDICAL EXAMS	1,028.00	1,405.00	1,100.00	1,313.00	1,100.00	
5390-50320 DATA PROCESSING SERVICES	113.20	504.00	0.00	0.00	0.00	
5390-50335 NOTES PAYABLE	55,938.75	55,953.75	56,670.00	56,662.50	56,670.00	
5390-50336 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	
5390-50340 PAYMENT TO REFUND BOND ESCR	0.00	0.00	0.00	0.00	0.00	
5390-50345 REFUNDING BOND ISSUANCE COS	0.00	0.00	0.00	0.00	0.00	
5390-50350 ADVERTISING	0.00	31.60	200.00	0.00	200.00	
5390-51061 SQUARE CREDIT CARD FEES	363.22	806.83	800.00	946.74	800.00	
5390-51991 TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	
5390-53020 INSPECTION FEES	400.00	0.00	0.00	0.00	0.00	
5390-53030 PERMIT, TESTING,REOCURRING	0.00	400.00	0.00	400.00	0.00	
5390-59900 OTHER CONTRACTUAL SERVICES	693.00	650.00	660.00	3,424.00	660.00	
5390-59910 CDC PROJECT	0.00	0.00	0.00	0.00	0.00	
TOTAL CONTRACTUAL	74,328.55	77,998.19	74,370.00	80,029.14	74,200.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

SWIMMING POOL

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
CAPITAL OUTLAY						
5390-70030 MACHINERY & EQUIPMENT	0.00	6,350.00	7,400.00	4,045.33	0.00	
5390-70040 SYSTEM IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY	0.00	6,350.00	7,400.00	4,045.33	0.00	
TOTAL SWIMMING POOL	165,468.46	188,754.81	178,720.00	205,606.16	197,800.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

POLICE

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5510-10110 REGULAR SALARIES	487,305.56	505,996.02	600,970.00	454,434.70	633,430.00	
5510-10210 OVERTIME	18,889.31	30,861.79	2,500.00	36,776.17	2,500.00	
5510-10310 SOCIAL SECURITY - FICA	37,799.09	40,905.29	46,170.00	39,077.77	48,650.00	
5510-10330 HEALTH & LIFE INSURANCE	106,932.45	112,813.24	137,790.00	105,718.36	158,320.00	
5510-10350 RETIREMENT	72,556.93	64,897.03	61,120.00	45,914.46	66,980.00	
TOTAL PERSONNEL	723,483.34	755,473.37	848,550.00	681,921.46	909,880.00	
SUPPLIES						
5510-30010 OFFICE SUPPLIES	4,532.01	1,505.41	2,500.00	987.53	2,500.00	
5510-30020 JANITORIAL SUPPLIES	873.16	734.93	1,000.00	691.59	1,000.00	
5510-30110 GASOLINE	15,662.02	28,859.16	20,000.00	16,858.06	20,000.00	
5510-30120 OIL & LUBRICATION	909.05	836.00	1,000.00	1,133.81	1,200.00	
5510-30130 MOTOR VEHICLES SUPPLIES	95.41	218.21	500.00	107.22	500.00	
5510-30210 CLOTHING & UNIFORMS	8,682.86	6,464.50	7,000.00	5,966.01	7,000.00	
5510-30510 OFFICE FURNITURE & EQUIPMEN	579.61	313.41	1,000.00	91.72	1,000.00	
5510-33970 SPECIAL EVENTS/PROJECTS	1,122.02	407.10	300.00	390.65	300.00	
5510-39900 OTHER SUPPLIES	549.00	298.16	300.00	530.40	300.00	
5510-39910 LAW ENFORCEMENT SUPPLIES	2,954.62	2,986.34	5,000.00	6,956.37	7,000.00	
5510-39920 COMMUNITY POLICING SUPPLIES	377.54	86.80	600.00	535.23	600.00	
5510-39930 OFFICER EQUIPT PURCHASE PRO	5,115.23	4,417.59	5,000.00	2,208.28	5,000.00	
5510-39950 HOME-GROWN TRAINING	3,407.62	(3,407.62)	0.00	400.00	0.00	
5510-39960 FIREARM SUPPLIES	1,149.67	819.98	1,500.00	944.20	1,500.00	
TOTAL SUPPLIES	46,009.82	44,539.97	45,700.00	37,801.07	47,900.00	
CONTRACTUAL						
5510-50010 TELEPHONE & TELEGRAPH	6,851.65	7,088.56	7,830.00	5,593.07	7,830.00	
5510-50020 ELECTRICITY	5,357.50	4,984.73	4,500.00	4,487.31	5,000.00	
5510-50030 NATURAL GAS	936.85	817.09	500.00	0.00	500.00	
5510-50040 WATER, SEWER, & SANITATION	307.05	442.69	400.00	250.90	400.00	
5510-50110 WORKERS' COMP	15,602.01	14,306.81	16,140.00	13,565.86	16,400.00	
5510-50120 LAW ENFORCEMENT LIABILITY	7,412.72	9,605.96	9,700.00	10,404.66	11,450.00	
5510-50130 AUTO INSURANCE	2,210.87	2,299.91	2,300.00	2,935.39	3,230.00	
5510-50160 MEMBERSHIPS	1,423.55	1,737.36	1,800.00	2,331.94	1,800.00	
5510-50190 TRAINING	2,351.68	3,716.25	4,500.00	1,386.20	4,500.00	
5510-50210 PROFESSIONAL FEES	2,792.94	4,926.89	2,500.00	121.00	2,500.00	
5510-50235 DRUG INTERDICTION/K9 OPERAT	0.00	0.00	0.00	0.00	0.00	
5510-50240 PRISONER DETENTION	0.00	0.00	0.00	0.00	0.00	
5510-50250 TRAVEL & CONFERENCE	92.51	517.98	2,000.00	1,237.01	2,000.00	
5510-50310 MEDICAL EXAMINATIONS	956.00	684.00	500.00	263.00	500.00	
5510-50315 PSYCHOLOGICAL EXAMINATIONS	0.00	0.00	0.00	0.00	0.00	
5510-50317 FORFEITURE EXPENDITURES	0.00	0.00	0.00	0.00	0.00	
5510-50320 DATA PROCESSING SERVICES	27,789.80	16,164.12	19,000.00	14,703.60	19,000.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

POLICE

DEPARTMENT EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
5510-50335 NOTES PAYABLE	42,456.00	0.00	0.00	0.00	0.00	
5510-50340 BINDING/PRINTING & PUBLICAT	690.50	842.63	750.00	288.33	750.00	
5510-50400 MOTOR VEHICLES	11,655.01	12,348.26	7,000.00	8,561.83	8,500.00	
5510-50410 MACHINERY & EQUIPMENT MAINT	1,267.90	3,084.71	2,000.00	1,925.14	2,000.00	
5510-50420 OFFICE FURNITURE & EQUIP MA	280.90	0.00	200.00	0.00	200.00	
5510-50430 RADIO MAINTENANCE	1,348.68	632.40	700.00	0.00	700.00	
5510-50440 BUILDING STRUCTURE MAINTENA	11,874.47	1,097.74	5,000.00	2,067.45	2,000.00	
5510-51060 POSTAGE & FREIGHT	389.72	333.81	300.00	140.52	300.00	
5510-55010 UNIFORM CLEANING	0.00	0.00	0.00	0.00	0.00	
5510-56075 CRIMINAL JUSTICE GRANT	14,669.10	0.00	0.00	0.00	0.00	
5510-56080 LEOSE EXPENDITURE	0.00	1,305.00	150.00	0.00	150.00	
5510-59900 OTHER CONTRACTUAL SERVICES	501.99	573.90	500.00	374.51	500.00	
TOTAL CONTRACTUAL	159,219.40	87,510.80	88,270.00	70,637.72	90,210.00	
CAPITAL OUTLAY						
5510-70010 BUILDING, STRUCTURE & IMPRO	0.00	0.00	0.00	0.00	268,540.00	
5510-70030 MACHINERY & EQUIPMENT	66,993.57	73,118.77	0.00	14,574.35	0.00	
5510-70040 SYSTEMS IMPROVEMENTS	0.00	3,279.45	11,500.00	2,517.52	38,300.00	
TOTAL CAPITAL OUTLAY	66,993.57	76,398.22	11,500.00	17,091.87	306,840.00	
TOTAL POLICE	995,706.13	963,922.36	994,020.00	807,452.12	1,354,830.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

DISPATCH

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5520-10110 REGULAR SALARIES	194,277.74	184,448.06	210,840.00	170,300.18	221,980.00	
5520-10210 OVERTIME	8,105.83	11,732.23	5,800.00	11,194.57	5,800.00	
5520-10310 SOCIAL SECURITY - FICA	15,160.82	15,027.43	16,580.00	14,318.43	17,430.00	
5520-10330 HEALTH & LIFE INSURANCE	56,062.86	56,533.40	69,680.00	48,054.10	78,320.00	
5520-10350 RETIREMENT	27,371.93	27,282.31	20,060.00	22,557.34	24,010.00	
TOTAL PERSONNEL	300,979.18	295,023.43	322,960.00	266,424.62	347,540.00	
SUPPLIES						
5520-30010 OFFICE SUPPLIES	616.75	322.59	500.00	223.35	500.00	
5520-30210 CLOTHING & UNIFORMS	352.59	6.98	250.00	372.96	250.00	
5520-30510 OFFICE FURNITURE & EQUIPMEN	322.37	459.46	500.00	250.10	500.00	
TOTAL SUPPLIES	1,291.71	789.03	1,250.00	846.41	1,250.00	
CONTRACTUAL						
5520-50110 WORKERS' COMP	821.70	751.21	760.00	638.79	780.00	
5520-50170 EDUCATIONAL REGISTRATION	41.00	0.00	300.00	0.00	300.00	
5520-50190 TRAINING	952.72	419.07	1,000.00	1,921.59	1,000.00	
5520-50250 TRAVEL & CONFERENCE	0.00	0.00	0.00	132.60	0.00	
5520-50310 MEDICAL EXAMINATIONS	456.00	639.00	500.00	228.00	500.00	
5520-50315 PSYCHOLOGICAL EXAMINATIONS	0.00	0.00	130.00	0.00	130.00	
5520-50320 DATA PROCESSING SERVICES	2,902.65	605.00	1,000.00	718.12	1,000.00	
5520-50410 MACHINERY & EQUIPMENT MAINT	0.00	569.99	500.00	0.00	500.00	
5520-55010 UNIFORM CLEANING	0.00	0.00	0.00	0.00	0.00	
TOTAL CONTRACTUAL	5,174.07	2,984.27	4,190.00	3,639.10	4,210.00	
CAPITAL OUTLAY						
5520-70030 MACHINERY & EQUIPMENT	10,100.05	13,140.43	2,000.00	2,180.25	0.00	
5520-70040 SYSTEMS IMPROVEMENT	0.00	0.00	4,000.00	0.00	4,000.00	
TOTAL CAPITAL OUTLAY	10,100.05	13,140.43	6,000.00	2,180.25	4,000.00	
TOTAL DISPATCH	317,545.01	311,937.16	334,400.00	273,090.38	357,000.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

ANIMAL CONTROL

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5530-10110 REGULAR SALARIES	53,309.37	56,154.58	56,390.00	55,741.81	57,520.00	
5530-10210 OVERTIME	1,059.75	1,979.49	1,500.00	1,335.01	1,500.00	
5530-10310 SOCIAL SECURITY - FICA	3,934.42	4,570.71	4,430.00	4,567.45	4,520.00	
5530-10330 HEALTH & LIFE INSURANCE	10,105.13	11,582.58	12,000.00	12,200.00	13,800.00	
5530-10350 RETIREMENT	5,018.45	15,253.20	4,090.00	16,334.41	6,220.00	
TOTAL PERSONNEL	73,427.12	89,540.56	78,410.00	90,178.68	83,560.00	
SUPPLIES						
5530-30010 OFFICE SUPPLIES	41.78	79.81	300.00	94.97	300.00	
5530-30020 JANITORIAL SUPPLIES	57.49	140.57	100.00	40.36	100.00	
5530-30110 GASOLINE	1,233.79	1,799.62	1,600.00	957.15	1,600.00	
5530-30120 OIL & LUBRICATION	109.90	49.09	150.00	58.41	150.00	
5530-30130 MOTOR VEHICLE SUPPLIES	95.87	69.94	200.00	8.18	200.00	
5530-30210 CLOTHING & UNIFORMS	0.00	88.00	200.00	141.12	200.00	
5530-30220 MINOR TOOLS & EQUIPMENT	1,011.72	2,271.07	1,000.00	2,333.00	1,000.00	
5530-30520 BUILDING & STRUCTURE MAINT.	687.64	166.00	300.00	1,379.74	300.00	
5530-33970 SPECIAL EVENTS/ PROJECTS	0.00	0.00	300.00	42.17	300.00	
5530-35200 MEDICAL SUPPLIES	467.64	449.99	200.00	472.57	200.00	
5530-39900 OTHER SUPPLIES	52.77	0.00	300.00	25.77	300.00	
5530-39910 RECLAIM CENTER	0.00	207.32	1,000.00	110.92	1,000.00	
5530-39920 ANIMAL FEED	78.35	54.97	100.00	0.00	100.00	
TOTAL SUPPLIES	3,836.95	5,376.38	5,750.00	5,664.36	5,750.00	
CONTRACTUAL						
5530-50010 TELEPHONE & TELEGRAPH	2,018.23	1,634.24	1,900.00	375.80	1,900.00	
5530-50020 ELECTRIC	1,375.21	1,435.05	1,500.00	971.30	1,500.00	
5530-50030 NATURAL GAS	1,655.85	1,910.95	1,700.00	1,759.53	1,800.00	
5530-50040 WATER & SEWER	298.36	268.74	500.00	240.80	500.00	
5530-50110 WORKERS' COMP	2,049.40	1,880.44	1,890.00	1,588.58	1,920.00	
5530-50130 AUTO INSURANCE	241.18	250.90	250.00	320.22	360.00	
5530-50190 LAW ENFORCEMENT TRAINING	(108.45)	688.84	500.00	0.00	500.00	
5530-50250 TRAVEL & CONFERENCE	0.00	210.44	0.00	0.00	0.00	
5530-50310 MEDICAL EXAMS	0.00	0.00	200.00	0.00	200.00	
5530-50320 DATA PROCESSING SERVICES	506.40	92.50	100.00	0.00	100.00	
5530-50325 VETERINARY FEES	3,706.32	1,972.10	2,000.00	2,100.43	2,800.00	
5530-50340 BINDING/PRINTING & PUBLICAT	0.00	74.89	100.00	0.00	100.00	
5530-50400 MOTOR VEHICLES	0.00	0.00	200.00	16.50	200.00	
5530-50420 OFFICE FURNITURE & EQUIP MA	0.00	0.00	100.00	0.00	100.00	
5530-50440 BUILDING STRUCTURE MAINT.	0.00	400.95	500.00	691.26	500.00	
5530-51020 ATTORNEY & LEGAL FEES	0.00	0.00	200.00	0.00	200.00	
5530-51030 MUNICIPAL COURT COSTS	0.00	0.00	0.00	0.00	0.00	
5530-51061 SQUARE CREDIT CARD FEES	0.00	0.00	0.00	37.33	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

ANIMAL CONTROL

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
5530-55010 UNIFORM CLEANING	0.00	0.00	0.00	0.00	0.00	
5530-59900 OTHER CONTRACTURAL SERVICES	0.00	0.00	500.00	0.00	500.00	
TOTAL CONTRACTUAL	11,742.50	10,820.04	12,140.00	8,101.75	13,180.00	
CAPITAL OUTLAY						
5530-70010 BUILDING, STRUCTURE & IMPRO	0.00	14,730.00	0.00	0.00	0.00	
5530-70030 MACHINERY & EQUIPMENT	2,289.40	0.00	3,500.00	0.00	0.00	
5530-70040 SYSTEMS IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY	2,289.40	14,730.00	3,500.00	0.00	0.00	
TOTAL ANIMAL CONTROL	91,295.97	120,466.98	99,800.00	103,944.79	102,490.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

MUNICIPAL COURT

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5540-10110 REGULAR SALARIES	31,175.39	27,996.69	32,220.00	29,817.20	34,720.00	
5540-10115 COURT SECURITY	363.02	292.15	400.00	0.00	400.00	
5540-10120 COURT SECURITY OT	422.94	207.08	550.00	0.00	550.00	
5540-10310 SOCIAL SECURITY - FICA	2,353.90	2,188.10	2,540.00	2,368.14	2,730.00	
5540-10330 HEALTH & LIFE INSURANCE	9,085.20	8,106.76	5,440.00	7,204.04	5,530.00	
5540-10350 RETIREMENT	4,583.39	3,472.13	3,370.00	2,774.97	3,760.00	
TOTAL PERSONNEL	47,983.84	42,262.91	44,520.00	42,164.35	47,690.00	
FINES & COURT FEES						
5540-24011 CRIMINAL JUSTICE PLAN FUND	0.00	0.00	100.00	0.00	100.00	
5540-24013 LAW ENFORCEMENT EDUC. FUND	0.00	0.00	100.00	0.00	100.00	
5540-24015 JUDGE TRAINING FUND	0.00	0.00	100.00	0.00	100.00	
5540-24017 VICTIMS OF CRIMES FUND	0.00	0.00	100.00	0.00	100.00	
5540-24019 OPER & CHAUFFER LIC FUND	0.00	0.00	100.00	0.00	100.00	
5540-24021 GENERAL REVENUE (2.50)	0.00	0.00	100.00	0.00	100.00	
5540-24029 COMPREHENSIVE REHABILITATIO	0.00	0.00	100.00	0.00	100.00	
5540-24031 CONSOLIDATED COURT COST	0.00	0.00	0.00	0.00	0.00	
5540-24032 STATE CONSOLIDATED FEES	20,176.73	20,522.53	13,000.00	15,555.04	16,000.00	
5540-24035 JUVENILE CRIME & DELINQUENC	20.00	40.00	100.00	0.00	100.00	
5540-24037 TIME PAYMENT FEE	0.00	0.00	1,200.00	0.00	1,200.00	
5540-24039 FAILURE TO APPEAR	330.00	324.00	600.00	348.00	600.00	
5540-24043 CORRECTIONAL MGMT INSTITUTE	0.00	0.00	100.00	0.00	100.00	
5540-24045 STATE TAX FEE	0.00	0.00	0.00	0.00	0.00	
5540-24051 INDIGENT DEFENSE FEE	0.00	0.00	100.00	0.00	100.00	
5540-24055 CIVIL JUST. COST COLLE/TECL	0.00	0.00	100.00	0.00	100.00	
TOTAL FINES & COURT FEES	20,526.73	20,886.53	15,900.00	15,903.04	18,900.00	
SUPPLIES						
5540-30010 OFFICE SUPPLIES	328.44	805.94	750.00	520.36	750.00	
5540-30020 JANITORIAL	3.30	0.00	100.00	0.00	100.00	
5540-30510 OFFICE FURNITURE & EQUIPMEN	21.64	455.19	0.00	0.00	0.00	
5540-30910 MUNICIPAL COURT REFUNDS	0.00	0.00	0.00	0.00	0.00	
5540-39900 OTHER SUPPLIES	127.35	91.38	100.00	44.66	100.00	
TOTAL SUPPLIES	480.73	1,352.51	950.00	565.02	950.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

MUNICIPAL COURT

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
CONTRACTUAL						
5540-50010 TELEPHONE & TELEGRAPH	1,026.97	967.03	1,100.00	581.90	1,100.00	
5540-50110 WORKERS' COMP	145.01	130.86	150.00	126.08	160.00	
5540-50160 MEMBERSHIPS	85.00	40.00	100.00	0.00	100.00	
5540-50170 EDUCATIONAL REGISTRATION	0.00	450.00	1,000.00	0.00	1,000.00	
5540-50220 SUB-CONTRACTORS	0.00	0.00	100.00	0.00	100.00	
5540-50250 TRAVEL & CONFERENCE	0.00	748.11	1,000.00	0.00	1,000.00	
5540-50320 DATA PROCESSING SERVICES	3,478.84	4,374.91	4,500.00	3,117.94	5,000.00	
5540-50340 BINDING/PRINTING & PUBLICAT	748.28	1,106.58	1,000.00	627.48	1,000.00	
5540-51020 ATTORNEY & LEGAL FEES	9,940.14	9,092.63	9,000.00	16,203.66	12,000.00	
5540-51030 JURY FEE	0.00	0.00	0.00	0.00	0.00	
5540-51060 POSTAGE	300.00	300.00	300.00	0.00	300.00	
5540-54041 MUNICIPAL COURT TECH FUND	3,614.26	261.00	600.00	0.00	600.00	
5540-59900 OTHER CONRACTURAL SERVICES	0.00	0.00	0.00	0.00	0.00	
TOTAL CONTRACTUAL	19,338.50	17,471.12	18,850.00	20,657.06	22,360.00	
CAPITAL OUTLAY						
5540-70040 SYSTEMS IMPROVEMENT	0.00	0.00	500.00	0.00	500.00	
TOTAL CAPITAL OUTLAY	0.00	0.00	500.00	0.00	500.00	
EXP CATG 0						
5540-04041 MINICIPAL COURT TECH FUND	0.00	0.00	100.00	0.00	100.00	
5540-04047 JUDICIAL SUPPORT FUND ($4)	0.00	0.00	200.00	0.00	200.00	
5540-04053 COURT COLLECTIONS	4,310.20	2,302.20	2,400.00	0.00	2,400.00	
5540-04057 CHILD SAFETY COURT COST	0.00	0.00	0.00	0.00	0.00	
TOTAL EXP CATG 0	4,310.20	2,302.20	2,700.00	0.00	2,700.00	
TOTAL MUNICIPAL COURT	92,640.00	84,275.27	83,420.00	79,289.47	93,100.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

FIRE

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5550-10140 ATTENDANCE STIPEND	0.00	0.00	0.00	0.00	0.00	
5550-10350 RETIREMENT	18,600.00	33,400.00	31,200.00	10,600.00	31,200.00	
5550-10370 CAR ALLOWANCE	0.00	0.00	0.00	0.00	0.00	
5550-10390 FUEL STIPEND	14,803.82	13,550.30	15,000.00	9,736.84	15,000.00	
TOTAL PERSONNEL	33,403.82	46,950.30	46,200.00	20,336.84	46,200.00	
SUPPLIES						
5550-30010 OFFICE SUPPLIES	22.94	260.43	250.00	255.00	350.00	
5550-30020 JANITORIAL	71.34	11.98	0.00	0.00	0.00	
5550-30030 CHEMICAL SUPPLIES	959.00	1,125.00	1,200.00	1,290.00	2,000.00	
5550-30110 GASOLINE	1,639.69	1,791.06	1,500.00	2,773.35	3,000.00	
5550-30120 OIL & LUBRICATION	134.64	229.84	250.00	94.95	250.00	
5550-30130 MOTOR VEHICLES SUPPLIES	450.13	1,297.57	1,500.00	83.22	500.00	
5550-30210 CLOTHING	7,840.39	28,460.60	24,000.00	5,426.24	37,000.00	
5550-30220 MINOR TOOLS AND EQUIPMENT	6,775.41	3,513.55	1,000.00	15,355.26	6,000.00	
5550-30230 MACHINERY & EQUIPMENT MAINT	256.66	1,312.00	1,000.00	244.42	500.00	
5550-30520 BUILDING & STRUCTURE MAINT	337.98	49.75	500.00	25.75	200.00	
5550-33110 DIESEL	2,529.17	4,557.83	3,600.00	2,214.17	3,000.00	
5550-35200 MEDICAL SUPPLIES	7,561.86	5,938.75	7,500.00	8,405.68	10,000.00	
5550-35300 HAZMAT SUPPLIES	0.00	0.00	0.00	0.00	0.00	
5550-39900 OTHER SUPPLIES	226.60	9.95	900.00	65.73	100.00	
5550-39910 FIRE FIGHTING SUPPLIES	0.00	0.00	0.00	0.00	17,800.00	
TOTAL SUPPLIES	28,805.81	48,558.31	43,200.00	36,233.77	80,700.00	
CONTRACTUAL						
5550-50010 TELEPHONE & TELEGRAPH	1,380.54	1,269.25	1,500.00	699.59	1,500.00	
5550-50020 ELECTRICITY	2,977.50	2,920.55	2,800.00	2,705.91	2,800.00	
5550-50030 NATURAL GAS	3,326.25	5,875.48	3,700.00	3,657.39	3,700.00	
5550-50040 WATER, SEWER, & SANITATION	532.56	418.57	540.00	282.93	540.00	
5550-50110 WORKERS' COMP	5,138.38	8,539.02	8,540.00	9,534.02	8,680.00	
5550-50130 AUTO INSURANCE	2,673.15	2,780.80	2,800.00	3,549.16	3,910.00	
5550-50150 EXPENSE ALLOWANCE	1,126.15	2,543.75	1,000.00	500.00	1,000.00	
5550-50160 MEMBERSHIPS	2,012.50	2,165.50	1,450.00	1,150.00	1,450.00	
5550-50170 EDUCATIONAL REGISTRATION	1,261.00	0.00	1,800.00	3,295.04	1,800.00	
5550-50180 CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	
5550-50250 TRAVEL & CONFERENCE	0.00	0.00	0.00	266.60	0.00	
5550-50310 MEDICAL EXAMINATIONS	456.00	456.00	1,000.00	466.00	1,000.00	
5550-50320 DATA PROCESSING SERVICES	3,889.20	270.00	500.00	212.50	500.00	
5550-50335 NOTES PAYABLE	33,855.15	33,855.15	33,860.00	33,855.15	33,860.00	
5550-50400 MOTOR VEHICLES	4,554.61	3,202.48	5,000.00	8,109.64	7,500.00	
5550-50410 MACHINERY & EQUIPMENT MAINT	3,903.51	1,559.39	4,780.00	4,169.00	4,780.00	
5550-50430 RADIO MAINTENANCE	1,624.72	224.00	1,000.00	2,123.92	2,000.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

FIRE

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
5550-50440 BUILDING STRUCTURE MAINTENA	2,763.75	274.92	1,000.00	0.00	500.00	
5550-50450 GRANT EXPENDITURE	6,735.48	0.00	0.00	14,502.60	0.00	
5550-50510 STORAGE RENTAL	0.00	0.00	0.00	0.00	0.00	
5550-59900 OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	276.80	0.00	
TOTAL CONTRACTUAL	78,210.45	66,354.86	71,270.00	89,356.25	75,520.00	
CAPITAL OUTLAY						
5550-70010 BUILDING, STRUCTURE & IMPRO	0.00	0.00	0.00	0.00	63,110.00	
5550-70030 MACHINERY & EQUIPMENT	22,736.95	227,384.53	0.00	193,803.34	7,000.00	
5550-70040 SYSTEMS IMPROVEMENTS	1,865.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY	24,601.95	227,384.53	0.00	193,803.34	70,110.00	
TOTAL FIRE	165,022.03	369,248.00	160,670.00	339,730.20	272,530.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

LIBRARY

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5740-10110 REGULAR SALARIES	68,882.02	73,170.72	90,120.00	74,160.65	93,180.00	
5740-10210 OVERTIME	138.45	0.00	0.00	0.00	0.00	
5740-10310 SOCIAL SECURITY - FICA	5,125.17	5,589.03	6,890.00	5,883.56	7,130.00	
5740-10330 HEALTH & LIFE INSURANCE	18,720.00	17,698.14	15,630.00	16,947.70	17,030.00	
5740-10350 RETIREMENT	5,596.43	17,921.42	4,550.00	19,229.12	7,390.00	
TOTAL PERSONNEL	98,462.07	114,379.31	117,190.00	116,221.03	124,730.00	
SUPPLIES						
5740-30010 OFFICE SUPPLIES	1,843.08	2,080.71	2,500.00	1,235.37	2,500.00	
5740-30020 JANITORIAL SUPPLIES	238.63	321.80	500.00	555.82	500.00	
5740-30220 MINOR TOOLS AND EQUIPMENT	257.87	267.23	150.00	184.84	150.00	
5740-30230 MACHINERY & EQUIPMENT MAINT	309.09	0.00	500.00	176.47	500.00	
5740-30510 OFFICE FURNITURE & EQUIPMEN	1,099.78	1,284.87	6,500.00	4,653.22	6,500.00	
5740-33970 SPECIAL EVENTS/PROJECTS	6,641.77	8,366.68	6,000.00	5,746.72	9,000.00	
5740-33980 PRINTED MATERIALS	17,809.49	17,513.10	9,800.00	15,252.97	9,800.00	
5740-33990 ELECTRONIC MATERIALS	3,586.88	2,775.86	4,000.00	2,738.62	4,000.00	
TOTAL SUPPLIES	31,786.59	32,610.25	29,950.00	30,544.03	32,950.00	
CONTRACTUAL						
5740-50010 TELEPHONE & TELEGRAPH	1,795.57	1,930.08	2,000.00	2,124.94	2,400.00	
5740-50020 ELECTRICITY	6,527.71	6,520.58	6,000.00	5,179.87	6,000.00	
5740-50030 NATURAL GAS	1,549.32	1,472.64	1,400.00	1,420.95	1,400.00	
5740-50040 WATER, SEWER, & SANITATION	743.73	581.49	750.00	312.60	750.00	
5740-50110 WORKERS' COMP	309.34	285.94	320.00	268.97	330.00	
5740-50150 EXPENSE ALLOWANCE	1,946.88	894.36	1,500.00	1,420.62	1,500.00	
5740-50160 MEMBERSHIPS	113.00	624.00	600.00	421.23	600.00	
5740-50170 EDUCATIONAL REGISTRATION	40.00	(300.00)	600.00	0.00	600.00	
5740-50230 JANITORIAL	0.00	0.00	0.00	0.00	0.00	
5740-50250 TRAVEL & CONFERENCE	69.00	350.00	1,400.00	2,101.90	2,000.00	
5740-50310 MEDICAL EXAMINATIONS	0.00	0.00	200.00	0.00	200.00	
5740-50320 DATA PROCESSING SERVICES	5,170.24	7,209.21	6,500.00	5,080.75	6,500.00	
5740-50330 LEASE PURCHASE EQUIPMENT	3,279.96	3,529.42	2,400.00	2,367.47	3,000.00	
5740-50350 ADVERTISING	90.00	337.50	300.00	0.00	300.00	
5740-50420 OFFICE FURNITURE & EQUIP MA	71.07	0.00	300.00	0.00	300.00	
5740-50440 BUILDING STRUCTURE MAINT	3,008.35	2,741.04	3,200.00	5,191.42	5,000.00	
5740-50450 ELEVATOR MAINTENANCE	8,987.44	4,651.72	4,700.00	4,544.18	4,700.00	
5740-50460 GRANT EXPENDITURE	0.00	0.00	0.00	85,844.84	0.00	
5740-51060 POSTAGE	500.10	503.49	500.00	81.15	500.00	
5740-51061 SQUARE CREDIT CARD FEES	9.49	25.69	0.00	52.25	0.00	
TOTAL CONTRACTUAL	34,211.20	31,357.16	32,670.00	116,413.14	36,080.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

LIBRARY

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
CAPITAL OUTLAY						
5740-70010 BUILDING, STRUCTURE & IMPRO	0.00	11,700.00	9,500.00	0.00	85,000.00	
5740-70040 SYSTEM IMPROVEMENTS	17,400.00	4,803.24	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY	17,400.00	16,503.24	9,500.00	0.00	85,000.00	
TOTAL LIBRARY	181,859.86	194,849.96	189,310.00	263,178.20	278,760.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

RAC

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5770-10110 REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	
5770-10210 OVERTIME	0.00	0.00	0.00	0.00	0.00	
5770-10310 SOCIAL SECURITY - FICA	0.00	0.00	0.00	0.00	0.00	
5770-10330 HEALTH & LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	
5770-10350 RETIREMENT	0.00	0.00	0.00	0.00	0.00	
TOTAL PERSONNEL	0.00	0.00	0.00	0.00	0.00	
CONTRACTUAL						
5770-50020 ELECTRICITY	4,271.84	4,911.19	1,500.00	1,151.22	0.00	
5770-50030 NATURAL GAS	1,408.41	1,968.57	1,000.00	826.56	0.00	
5770-50040 WATER, SEWER, & SANITATION	580.96	528.57	500.00	345.15	500.00	
5770-50230 JANITORIAL	0.00	0.00	0.00	0.00	0.00	
5770-50440 BUILDING STRUCTURE MAINTENA	105.21	861.14	1,000.00	264.28	1,000.00	
5770-59900 OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	
TOTAL CONTRACTUAL	6,366.42	8,269.47	4,000.00	2,587.21	1,500.00	
CAPITAL OUTLAY						
5770-70010 BUILDING, STRUCTURE & IMPRO	0.00	0.00	30,000.00	0.00	0.00	
5770-70030 MACHINERY & EQUIP	0.00	0.00	0.00	0.00	0.00	
5770-70040 SYSTEMS IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY	0.00	0.00	30,000.00	0.00	0.00	
TOTAL RAC	6,366.42	8,269.47	34,000.00	2,587.21	1,500.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

01 -GENERAL FUND

ECONOMIC DEVELOPMENT

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5790-10110 REGULAR SALARIES	55,701.92	68,915.50	75,470.00	68,781.60	79,740.00	
5790-10210 OVERTIME	0.00	0.00	0.00	0.00	0.00	
5790-10310 SOCIAL SECURITY/FICA	4,159.24	5,502.51	5,780.00	5,709.42	6,100.00	
5790-10330 HEALTH & LIFE	17,247.84	1,043.56	1,050.00	951.68	1,040.00	
5790-10350 RETIREMENT	8,440.46	8,718.72	7,640.00	6,707.14	8,400.00	
5790-10370 CAR ALLOWANCE	3,000.00	3,000.00	3,000.00	2,750.00	3,000.00	
TOTAL PERSONNEL	88,549.46	87,180.29	92,940.00	84,899.84	98,280.00	
SUPPLIES						
5790-30010 OFFICE SUPPLIES	251.20	422.15	300.00	192.52	300.00	
5790-30020 JANITORIAL SUPPLIES	147.31	243.98	150.00	189.61	150.00	
5790-30510 OFFICE SUPPLIES & FURNITURE	227.04	139.64	300.00	0.00	300.00	
5790-39900 OTHER SUPPLIES	35.68	0.00	100.00	28.78	100.00	
TOTAL SUPPLIES	661.23	805.77	850.00	410.91	850.00	
CONTRACTUAL						
5790-50010 TELEPHONE/TELEGRAPH	1,559.88	2,010.78	2,000.00	2,115.68	2,000.00	
5790-50020 ELECTRICITY	704.04	1,758.53	2,000.00	1,631.72	2,000.00	
5790-50030 NATURAL GAS	0.00	0.00	0.00	0.00	0.00	
5790-50040 WATER, SEWER & SANITATION	269.91	240.36	300.00	210.49	300.00	
5790-50110 WORKER'S COMP	145.01	130.86	150.00	126.08	160.00	
5790-50150 EXPENSE ALLOWANCE	90.72	0.00	400.00	69.54	400.00	
5790-50160 MEMBERSHIPS	1,622.01	1,622.02	1,500.00	1,172.78	1,500.00	
5790-50170 EDUCATIONAL REGISTRATION	150.00	350.00	150.00	(200.00)	200.00	
5790-50210 PROFESSIONAL FEES	1,399.09	1,529.09	1,500.00	830.09	1,500.00	
5790-50220 SUB-CONTRACTORS	2,268.00	2,079.00	2,500.00	1,701.00	2,500.00	
5790-50320 DATA PROCESSING	195.70	66.21	200.00	0.00	200.00	
5790-50350 ADVERTISING	9.00	182.99	100.00	0.00	100.00	
5790-50420 OFFICE FURN & EQUIPT MAINTE	0.00	0.00	200.00	0.00	200.00	
5790-50440 BUILDING STRUCTURE MAINTENA	202.40	55.17	800.00	26.02	800.00	
5790-51060 POSTAGE	200.00	200.00	200.00	0.00	200.00	
TOTAL CONTRACTUAL	8,815.76	10,225.01	12,000.00	7,683.40	12,060.00	
CAPITAL OUTLAY						
5790-70030 MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	
TOTAL ECONOMIC DEVELOPMENT	98,026.45	98,211.07	105,790.00	92,994.15	111,190.00	
*** TOTAL EXPENDITURES ***	4,375,047.38	4,434,602.98	4,824,670.00	4,114,443.87	5,650,060.00	

*** END OF REPORT ***

Appendix E

Utility Fund
Proposed Budget Worksheet

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

FINANCIAL SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
REVENUE SUMMARY						
WATER & SEWER FUND INCOME	4,298,058.25	4,881,595.36	4,127,800.00	3,749,772.47	4,494,400.00	
TAPS & RECONNECTION SERVI	52,418.56	61,954.12	60,250.00	65,179.41	64,650.00	
MISCELLANEOUS INCOME	116,416.44	108,631.90	198,680.00	201,483.73	393,440.00	
*** TOTAL REVENUES ***	4,466,893.25	5,052,181.38	4,386,730.00	4,016,435.61	4,952,490.00	
EXPENDITURE SUMMARY						
ADMINISTRATION	163,866.59	168,434.67	214,280.00	187,927.30	227,630.00	
UTILITY BILLING	284,618.58	319,767.57	370,180.00	350,069.70	395,210.00	
INDIRECT	831,470.13	626,922.31	609,280.00	521,644.24	736,870.00	
SUPPORT SERVICES	475,147.32	434,530.30	663,030.00	508,861.64	828,520.00	
WATER PLANT	2,071,533.52	2,414,106.07	2,234,150.00	1,928,227.64	2,458,090.00	
WASTE WATER PLANT	274,937.05	233,721.40	295,810.00	249,105.43	306,170.00	
*** TOTAL EXPENDITURES ***	4,101,573.19	4,197,482.32	4,386,730.00	3,745,835.95	4,952,490.00	
** REVENUES OVER(UNDER) EXPENDITURES *	365,320.06	854,699.06	0.00	270,599.66	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
WATER & SEWER FUND INCOME						
4200-02010 METERED WATER SALES	2,795,608.04	3,109,109.65	2,534,700.00	2,371,961.30	2,800,000.00	
4200-02020 SEWER SALES	683,400.32	708,126.50	675,000.00	581,111.74	700,000.00	
4200-02100 VENDING MACHINE WATER SALES	1,279.47	2,708.40	1,800.00	2,249.00	2,400.00	
4200-02200 ELECTRA WATER SALES	377,862.76	585,508.96	540,000.00	413,332.50	530,000.00	
4200-02210 WICHITA VALLEY WATER SALES	362,721.87	416,971.83	335,000.00	326,105.52	400,000.00	
4200-02220 SERENO LAGO WATER SALES	26,882.59	37,572.02	25,300.00	26,340.81	34,000.00	
4200-02230 WASTE WATER EFFLUENT	50,303.20	21,598.00	16,000.00	28,671.60	28,000.00	
TOTAL WATER & SEWER FUND INCOME	4,298,058.25	4,881,595.36	4,127,800.00	3,749,772.47	4,494,400.00	
TAPS & RECONNECTION SERVICE FE						
4400-03510 WATER TAPS	13,600.00	12,950.00	13,000.00	5,200.00	5,000.00	
4400-03550 SEWER TAPS	2,750.00	3,450.00	3,000.00	1,650.00	1,500.00	
4400-03610 CONNECT FEES	5,820.00	5,450.00	5,800.00	8,280.00	9,500.00	
4400-03650 TRANSFER FEES	460.00	340.00	500.00	790.00	1,000.00	
4400-03710 RECONNECT FEES	5,974.00	6,864.00	5,800.00	15,387.00	17,500.00	
4400-03810 IRRIGATION PERMITS	0.00	0.00	50.00	0.00	50.00	
4400-03910 REREAD METER	0.00	0.00	50.00	0.00	100.00	
4400-03920 ACCURACY CHECK	0.00	0.00	50.00	90.00	0.00	
4400-05025 CREDIT CARD FEES	23,814.56	32,900.12	32,000.00	33,782.41	30,000.00	
TOTAL TAPS & RECONNECTION SERVICE FE	52,418.56	61,954.12	60,250.00	65,179.41	64,650.00	
MISCELLANEOUS INCOME						
4902-05020 INTEREST INCOME	22,329.09	25,616.44	22,000.00	25,199.99	40,000.00	
4902-05030 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	
4902-05060 LEASE/PURCHASE LOAN PROCEED	0.00	0.00	0.00	0.00	0.00	
4902-05110 RENT REVENUES	52,356.61	34,996.00	36,000.00	33,437.00	40,000.00	
4902-05150 PERMIT TRENCHING & BORING	280.00	100.00	300.00	60.00	100.00	
4902-05190 CONTACT FEES	63,173.00	61,662.00	66,000.00	67,834.80	80,000.00	
4902-05200 BAD DEBT RECOVERY	(880.85)	(8,813.34)	100.00	253.35	240.00	
4902-05210 OVER / UNDER	(94.77)	15.15	0.00	76.62	0.00	
4902-05310 RESALE OF LABOR	1,177.66	2,823.90	1,000.00	1,731.06	1,200.00	
4902-05320 RESALE OF MATERIALS	1,445.10	0.00	1,000.00	2,024.19	1,000.00	
4902-05330 SALE OF EQUIPMENT	98.25	1.13	500.00	2,600.00	1,000.00	
4902-05335 REAL ESTATE SALE PROCEEDS	0.00	0.00	0.00	0.00	0.00	
4902-05340 DEBT SERVICE PROCEEDS	0.00	0.00	0.00	0.00	0.00	
4902-05710 SOLID WASTE COLLECTION FEES	15,656.55	15,232.24	14,000.00	13,534.76	16,000.00	
4902-05810 RETURNED CHECK REVENUE	323.00	225.00	150.00	270.00	300.00	
4902-05910 UNCLASSIFIED	679.25	896.60	1,000.00	0.00	500.00	
4902-05911 REVTRAK	0.00	0.00	0.00	0.00	0.00	
4902-05937 EMPLOYEE EQUIP DEDUCTION PR	2,467.68	744.28	3,000.00	839.46	1,000.00	
4902-05972 CDC PROJECT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	
4902-05973 EDC CONTRIBUTION TO DEBT	16,448.75	15,132.50	53,630.00	53,622.50	52,100.00	
4902-05975 DUE FROM ED INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	
4902-05976 DUE FROM SEWER IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	
4902-06095 ADVANCE FROM RESERVES	0.00	0.00	0.00	0.00	160,000.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
4902-07000 TRANSFER IN/OUT	(59,042.88)	(40,000.00)	0.00	0.00	0.00	
TOTAL MISCELLANEOUS INCOME	116,416.44	108,631.90	198,680.00	201,483.73	393,440.00	
*** TOTAL REVENUES ***	4,466,893.25	5,052,181.38	4,386,730.00	4,016,435.61	4,952,490.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

ADMINISTRATION

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5112-10110 REGULAR SALARIES	122,867.53	142,463.14	154,190.00	138,323.45	159,910.00	
5112-10310 SOCIAL SECURITY - FICA	9,401.98	11,059.10	11,800.00	11,201.96	12,240.00	
5112-10330 HEALTH & LIFE INSURANCE	20,418.48	17,502.40	15,300.00	13,709.89	17,380.00	
5112-10350 RETIREMENT	(4,659.85)	(14,079.65)	15,610.00	13,163.96	16,840.00	
5112-10370 ADMINISTRATOR'S CAR ALLOWAN	3,000.00	3,000.00	3,000.00	2,750.00	3,000.00	
TOTAL PERSONNEL	151,028.14	159,944.99	199,900.00	179,149.26	209,370.00	
SUPPLIES						
5112-30010 OFFICE SUPPLIES	395.08	502.62	600.00	403.65	600.00	
5112-30020 JANITORIAL SUPPLIES	264.86	314.76	700.00	257.35	700.00	
5112-30220 MINOR TOOLS & EQUIPMENT	12.99	0.00	50.00	0.00	50.00	
5112-30230 MACHINERY & EQUIP MAINT	0.00	0.00	100.00	0.00	100.00	
5112-30510 OFFICE FURNITURE & EQUIPMEN	241.10	196.07	200.00	69.99	200.00	
5112-30520 BUILDING & STRUCTURE MAINT.	402.00	205.00	500.00	25.75	500.00	
5112-39900 OTHER SUPPLIES	559.07	257.78	300.00	327.91	300.00	
TOTAL SUPPLIES	1,875.10	1,476.23	2,450.00	1,084.65	2,450.00	
CONTRACTUAL						
5112-50010 TELEPHONE & TELEGRAPH	1,287.39	1,311.11	1,700.00	922.20	1,700.00	
5112-50020 ELECTRICITY	1,965.32	3,107.63	2,400.00	3,075.28	3,600.00	
5112-50030 NATURAL GAS	585.37	804.01	500.00	1,822.53	2,500.00	
5112-50040 WATER, SEWER, & SANITATION	112.94	258.34	100.00	265.20	100.00	
5112-50110 WORKERS' COMP	174.01	159.94	180.00	210.13	260.00	
5112-50160 MEMBERSHIPS	62.50	273.46	250.00	325.23	350.00	
5112-50170 EDUCATIONAL REGISTRATION	0.00	237.50	500.00	270.00	500.00	
5112-50230 JANITORIAL	0.00	0.00	0.00	0.00	0.00	
5112-50250 TRAVEL & CONFERENCE	7.50	272.26	0.00	492.40	500.00	
5112-50320 DATA PROCESSING SERVICES	1,168.47	589.20	6,000.00	310.42	6,000.00	
5112-50410 MACHINERY AND EQUIPMENT MAI	0.00	0.00	100.00	0.00	100.00	
5112-50420 OFFICE FURNITURE & EQUIP MA	0.00	0.00	100.00	0.00	100.00	
5112-50430 RADIO MAINTENANCE	0.00	0.00	100.00	0.00	100.00	
TOTAL CONTRACTUAL	5,363.50	7,013.45	11,930.00	7,693.39	15,810.00	
CAPITAL OUTLAY						
5112-70030 MACHINERY & EQUIPMENT	2,181.75	0.00	0.00	0.00	0.00	
5112-70040 SYSTEMS IMPROVEMENTS	3,418.10	0.00	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY	5,599.85	0.00	0.00	0.00	0.00	
TOTAL ADMINISTRATION	163,866.59	168,434.67	214,280.00	187,927.30	227,630.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

UTILITY BILLING

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5130-10110 REGULAR SALARIES	154,418.35	168,505.14	185,070.00	161,997.91	178,380.00	
5130-10210 OVERTIME	0.00	0.00	0.00	0.00	0.00	
5130-10310 SOCIAL SECURITY - FICA	11,725.83	12,810.05	14,160.00	12,865.66	13,650.00	
5130-10330 HEALTH & LIFE INSURANCE	23,793.03	30,277.75	38,280.00	28,785.79	38,980.00	
5130-10350 RETIREMENT	(5,725.71)	(16,329.63)	18,730.00	15,095.88	18,780.00	
TOTAL PERSONNEL	184,211.50	195,263.31	256,240.00	218,745.24	249,790.00	
SUPPLIES						
5130-30010 OFFICE SUPPLIES	931.10	1,143.10	1,200.00	1,185.98	1,400.00	
5130-30020 JANITORIAL SUPPLIES	236.89	265.84	600.00	257.36	600.00	
5130-30110 GASOLINE	1,619.16	2,564.04	2,000.00	1,920.93	2,200.00	
5130-30120 OIL/LUBE	158.01	59.65	100.00	140.13	250.00	
5130-30130 MOTOR VEHICLE SUPPLIES	49.92	19.17	100.00	411.74	500.00	
5130-30210 CLOTHING	185.95	321.29	250.00	290.44	350.00	
5130-30220 MINOR TOOLS & EQUIPMENT	1,613.02	1,751.46	1,000.00	993.76	1,000.00	
5130-30230 MACHINERY & EQUIPMENT MAINT	0.00	0.00	100.00	0.00	100.00	
5130-30510 OFFICE FURNITURE & EQUIPMEN	179.89	71.36	100.00	0.00	100.00	
5130-39900 OTHER SUPPLIES	238.35	167.11	200.00	301.43	200.00	
TOTAL SUPPLIES	5,212.29	6,363.02	5,650.00	5,501.77	6,700.00	
CONTRACTUAL						
5130-50010 TELEPHONE & TELEGRAPH	4,799.12	4,592.53	6,000.00	3,271.37	6,000.00	
5130-50110 WORKERS' COMP	1,682.06	1,541.19	1,740.00	1,462.50	1,770.00	
5130-50130 AUTO INSURANCE	442.17	459.98	450.00	587.08	650.00	
5130-50310 MEDICAL EXAMINATIONS	0.00	0.00	0.00	740.00	0.00	
5130-50320 DATA PROCESSING SERVICES	36,167.27	40,854.90	38,000.00	41,503.13	41,000.00	
5130-50340 BINDING/PRINTING & PUBLICAT	170.11	2,721.94	2,600.00	2,131.22	2,600.00	
5130-50400 MOTOR VEHICLES	1,685.91	2,228.67	2,200.00	444.95	2,200.00	
5130-50410 MACHINERY AND EQUIPMENT MAI	0.00	0.00	500.00	0.00	500.00	
5130-50440 BUILDING STRUCTURE MAINTENA	0.00	0.00	0.00	25.75	0.00	
5130-51060 POSTAGE	20,734.74	21,458.86	24,000.00	27,394.42	24,000.00	
5130-51061 REVTRAK	0.00	0.00	0.00	0.00	0.00	
5130-51062 CREDIT CARD FEES	27,331.67	44,283.17	32,000.00	47,212.27	60,000.00	
TOTAL CONTRACTUAL	93,013.05	118,141.24	107,490.00	124,772.69	138,720.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

UTILITY BILLING

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
CAPITAL OUTLAY						
5130-70030 MACHINERY & EQUIPMENT	2,181.74	0.00	800.00	1,050.00	0.00	
5130-70040 SYSTEMS IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY	2,181.74	0.00	800.00	1,050.00	0.00	
TOTAL UTILITY BILLING	284,618.58	319,767.57	370,180.00	350,069.70	395,210.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

INDIRECT

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5152-10110 REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	
5152-10310 SOCIAL SECURITY- FICA	0.00	0.00	0.00	0.00	0.00	
5152-10330 HEALTH AND LIFE INSURANCE	0.00	0.00	15,900.00	0.00	15,900.00	
TOTAL PERSONNEL	0.00	0.00	15,900.00	0.00	15,900.00	
CONTRACTUAL						
5152-50010 TELEPHONE	0.00	319.43	300.00	661.46	500.00	
5152-50090 EMERGENCY SUPPLIES	0.00	0.00	0.00	0.00	0.00	
5152-50100 CLAIMS AND SETTLEMENTS	0.00	30.78	3,000.00	7,062.84	7,000.00	
5152-50105 FIRE, LOSS, THEFT CLAIMS	0.00	0.00	0.00	0.00	0.00	
5152-50120 GENERAL LIABILITY AND BONDS	2,916.38	3,061.36	3,100.00	3,515.77	3,520.00	
5152-50130 AUTOMOBILE INSURANCE	1,768.69	1,839.93	1,900.00	2,348.32	2,590.00	
5152-50140 FIRE AND EXTENDED INSURANCE	17,606.68	19,971.91	20,000.00	24,028.62	28,840.00	
5152-50150 EXPENSE ALLOWANCE	1,917.73	2,951.88	2,000.00	1,322.74	2,000.00	
5152-50160 MEMBERSHIPS	1,208.19	1,470.07	1,000.00	1,530.84	1,500.00	
5152-50170 EDUCATIONAL REGISTRATION	0.00	97.50	500.00	51.38	500.00	
5152-50180 CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	
5152-50210 PROFESSIONAL FEES	3,435.53	3,348.76	7,500.00	263.66	5,000.00	
5152-50250 TRAVEL & CONFERENCE	0.00	620.60	500.00	0.00	500.00	
5152-50310 MEDICAL EXAMINATIONS	0.00	0.00	0.00	0.00	0.00	
5152-50320 DATA PROCESSING SERVICES	4,258.59	11,109.01	7,700.00	12,202.22	14,000.00	
5152-50325 CYBER SECURITY INSURANCE	0.00	0.00	0.00	0.00	250.00	
5152-50335 NOTES PAYABLE	0.00	0.00	0.00	0.00	0.00	
5152-50337 RESERVE FOR UTILITY DEBT	12,000.00	12,000.00	12,000.00	0.00	0.00	
5152-50340 BINDING/PRINTING & PUBLICAT	2,727.21	1,795.07	3,000.00	1,291.51	3,000.00	
5152-50350 ADVERTISEMENT	591.80	399.00	500.00	40.00	500.00	
5152-50360 COPIER RENTAL	5,107.51	4,577.59	4,000.00	3,883.46	5,500.00	
5152-50440 BUILDING STRUCTURE MAINTENA	705.40	1,980.05	1,000.00	2,529.78	1,000.00	
5152-50450 DEPRECIATION EXPENSE	402,324.16	395,757.27	0.00	0.00	0.00	
5152-51010 ACCOUNTING & AUDIT	8,250.00	10,750.00	11,000.00	10,750.00	11,000.00	
5152-51020 ATTORNEY & LEGAL FEES	5,410.76	255.00	5,000.00	0.00	5,000.00	
5152-51055 PROPERTY TAXES	148.29	145.13	150.00	132.35	150.00	
5152-51060 POSTAGE	0.00	9.25	0.00	0.00	0.00	
5152-51210 BANK CHARGES	425.00	432.10	560.00	429.65	560.00	
5152-51220 UNEMPLOYMENT COMPENSATION	0.00	0.00	100.00	0.00	100.00	
5152-51240 AMORTIZATION EXPENSE	(3,033.06)	(3,033.06)	0.00	0.00	0.00	
5152-51250 FLSA COMPLIANCE	0.00	0.00	0.00	0.00	0.00	
5152-51920 DUE TO DEBT SERVICES	0.00	0.00	337,500.00	337,500.00	346,000.00	
5152-51925 DUE TO SINKING & INTEREST F	0.00	0.00	0.00	0.00	0.00	
5152-51926 BOND ISSUE COSTS	0.00	0.00	0.00	0.00	0.00	
5152-51950 WATER & SEWER FRANCHISE TAX	106,527.78	112,738.60	93,350.00	73,384.85	93,350.00	
5152-51960 DUE TO REVENUE BOND	0.00	0.00	0.00	0.00	0.00	
5152-51970 DUE TO SEWER IMPROVEMENT FU	203,990.00	0.00	0.00	0.00	0.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

INDIRECT

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
5152-51980 DUE TO SELF INSURANCE FUND	0.00	0.00	0.00	0.00	0.00	
5152-51992 TRANS TO UTILITY IMPROVEMEN	0.00	0.00	0.00	0.00	0.00	
5152-52100 MISCELLANEOUS EXPENSES	334.32	149.30	500.00	64.79	500.00	
5152-53020 INTEREST EXPENSE	52,849.17	42,869.27	37,220.00	37,210.00	26,550.00	
TOTAL CONTRACTUAL	831,470.13	625,645.80	553,380.00	520,204.24	559,410.00	
CAPITAL OUTLAY						
5152-70010 BUILDING, STRUCTURE & IMPRO	0.00	0.00	40,000.00	0.00	0.00	
5152-70040 SYSTEMS IMPROVEMENT	0.00	1,276.51	0.00	1,440.00	161,560.00	
TOTAL CAPITAL OUTLAY	0.00	1,276.51	40,000.00	1,440.00	161,560.00	
TOTAL INDIRECT	831,470.13	626,922.31	609,280.00	521,644.24	736,870.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

SUPPORT SERVICES

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5352-10110 REGULAR SALARIES	154,888.00	153,716.20	205,200.00	169,721.51	196,270.00	
5352-10210 OVERTIME	16,003.80	16,969.15	15,000.00	15,960.50	15,000.00	
5352-10310 SOCIAL SECURITY - FICA	13,273.26	12,749.89	16,850.00	14,794.97	16,170.00	
5352-10330 HEALTH & LIFE INSURANCE	49,948.03	29,834.21	52,110.00	35,140.94	68,970.00	
5352-10350 RETIREMENT	(6,403.64)	(16,405.27)	22,290.00	17,473.10	22,240.00	
TOTAL PERSONNEL	227,709.45	196,864.18	311,450.00	253,091.02	318,650.00	
SUPPLIES						
5352-30010 OFFICE SUPPLIES	184.06	152.67	200.00	137.75	200.00	
5352-30020 JANITORIAL SUPPLIES	298.86	285.82	300.00	237.34	300.00	
5352-30030 CHEMICALS	7,018.53	5,053.75	10,000.00	21,555.06	24,000.00	
5352-30110 GASOLINE	3,998.81	6,485.74	4,000.00	4,466.71	5,000.00	
5352-30120 OIL & LUBRICATION	352.28	1,531.58	500.00	798.76	1,000.00	
5352-30130 MOTOR VEHICLES SUPPLIES	226.93	173.12	200.00	50.99	200.00	
5352-30210 CLOTHING	1,037.88	1,782.63	1,280.00	1,831.46	1,500.00	
5352-30220 MINOR TOOLS & EQUIPMENT	8,765.67	4,125.45	5,000.00	3,659.74	5,000.00	
5352-30230 MACHINERY & EQUIPMENT MAINT	4,141.39	3,092.34	5,000.00	8,279.83	8,000.00	
5352-33110 DIESEL	3,491.44	4,919.02	3,800.00	3,549.99	5,000.00	
5352-33120 OTHER VEHICLES SUPPLIES	0.00	0.00	500.00	54.88	500.00	
5352-34710 PUMP MAINTENANCE	209.94	722.86	2,500.00	26,861.99	2,500.00	
5352-34810 WATER METERS & SERVICE CONN	44,549.51	37,809.73	40,000.00	35,402.72	37,000.00	
5352-34820 WATER MAIN MAINTENANCE	55,394.13	57,341.53	60,000.00	62,057.47	80,000.00	
5352-34830 SEWER MAIN MAINTENANCE	4,431.50	19,715.89	25,000.00	8,479.73	20,000.00	
5352-34840 FIRE HYDRANT MAINT	0.00	2,382.79	5,000.00	6,107.56	8,000.00	
5352-34850 MANHOLE MAINTENANCE	68.88	41.50	1,000.00	0.00	1,000.00	
5352-39900 OTHER SUPPLIES	576.54	981.37	1,500.00	2,769.83	2,500.00	
5352-39930 EMPLOYEE EQUIP DEDUCTION PR	1,111.52	0.00	1,000.00	571.37	1,000.00	
TOTAL SUPPLIES	135,857.87	146,597.79	166,780.00	186,873.18	202,700.00	
CONTRACTUAL						
5352-50010 TELEPHONE - TELEGRAPH	0.00	0.00	100.00	0.00	100.00	
5352-50020 ELECTRICITY	880.92	772.20	900.00	1,298.94	900.00	
5352-50030 NATURAL GAS	1,999.17	1,352.27	1,000.00	1,688.29	1,000.00	
5352-50040 WATER, SEWER, SANITATION	302.59	265.93	300.00	555.15	300.00	
5352-50110 WORKERS' COMP	5,365.19	4,919.19	5,550.00	4,664.87	5,640.00	
5352-50130 AUTO INSURANCE	1,105.43	1,149.96	1,100.00	1,467.70	1,620.00	
5352-50160 MEMBERSHIPS	294.75	181.00	400.00	70.00	400.00	
5352-50170 EDUCATIONAL REGISTRATION	1,275.00	455.00	2,000.00	590.00	2,000.00	
5352-50210 PROFESSIONAL FEES	0.00	1,820.00	3,000.00	490.94	3,000.00	
5352-50250 TRAVEL & CONFERENCE	0.00	28.08	1,250.00	0.00	1,250.00	
5352-50310 MEDICAL EXAMS	264.00	1,934.00	200.00	413.00	200.00	
5352-50400 MOTOR VEHICLES	1,860.39	2,076.35	3,500.00	16,851.44	3,500.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

SUPPORT SERVICES

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
5352-50410 MACHINERY AND EQUIPMENT MAI	4,732.60	22,086.79	5,000.00	9,606.09	12,000.00	
5352-50430 RADIO MAINTENANCE	127.50	36.00	500.00	231.70	500.00	
5352-50440 BUILDING STRUCTURE & MAINTE	0.00	125.00	1,500.00	2,431.24	2,500.00	
5352-53110 OTHER VEHICLES	0.00	0.00	500.00	0.00	500.00	
5352-53410 WATER & SEWER MAINS MAINT.	16,159.14	6,793.16	18,000.00	0.00	18,000.00	
5352-53420 PUMP & VALVE MAINTENANCE	8,729.44	11,656.40	9,000.00	985.00	9,000.00	
5352-53610 RENTAL OF EQUIPMENT	0.00	2,608.24	1,000.00	3,010.15	4,000.00	
5352-59900 OTHER CONTRACTUAL SERVICES	68,483.88	32,808.76	50,000.00	24,542.93	50,000.00	
TOTAL CONTRACTUAL	111,580.00	91,068.33	104,800.00	68,897.44	116,410.00	
CAPITAL OUTLAY						
5352-70030 MACHINERY & EQUIPMENT	0.00	0.00	80,000.00	0.00	0.00	
5352-70040 SYSTEM IMPROVEMENTS	0.00	0.00	0.00	0.00	190,760.00	
TOTAL CAPITAL OUTLAY	0.00	0.00	80,000.00	0.00	190,760.00	
TOTAL SUPPORT SERVICES	475,147.32	434,530.30	663,030.00	508,861.64	828,520.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

WATER PLANT

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5420-10110 REGULAR SALARIES	53,544.54	52,943.62	59,150.00	40,252.55	43,210.00	
5420-10210 OVERTIME	3,353.09	6,940.93	1,600.00	5,755.98	1,600.00	
5420-10310 SOCIAL SECURITY - FICA	4,220.82	4,682.92	4,650.00	3,682.32	3,430.00	
5420-10330 HEALTH & LIFE INSURANCE	19,684.42	16,428.15	18,000.00	18,296.62	13,800.00	
5420-10350 RETIREMENT	(2,103.30)	(5,915.95)	6,150.00	4,310.66	4,720.00	
TOTAL PERSONNEL	78,699.57	75,079.67	89,550.00	72,298.13	66,760.00	
SUPPLIES						
5420-30010 OFFICE SUPPLIES	235.48	176.29	300.00	79.49	300.00	
5420-30020 JANITORIAL SUPPLIES	429.51	363.89	150.00	128.67	150.00	
5420-30030 CHEMICAL SUPPLIES	1,851.38	2,532.21	3,500.00	5,933.04	8,000.00	
5420-30110 GASOLINE	2,165.58	3,353.57	2,200.00	2,287.67	2,600.00	
5420-30120 OIL & LUBRICATION	34.42	0.00	100.00	0.00	250.00	
5420-30130 MOTOR VEHICLE SUPPLIES	183.94	87.40	500.00	451.20	600.00	
5420-30210 CLOTHING	341.74	171.98	700.00	214.48	700.00	
5420-30220 MINOR TOOLS & EQUIPMENT	773.71	380.92	1,500.00	97.96	1,500.00	
5420-30230 MACHINERY & EQUIPMENT MAINT	433.11	447.80	700.00	77.85	700.00	
5420-30520 BUILDING & STRUCTURE MAINT.	648.28	1,233.24	1,000.00	12.59	1,000.00	
5420-33110 DIESEL	0.00	59.18	250.00	0.00	250.00	
5420-33900 STREET & ALLEY MAINT	0.00	0.00	2,000.00	0.00	2,000.00	
5420-34600 BULK WATER	1,931,109.02	2,263,421.95	2,046,370.00	1,768,440.48	2,262,580.00	
5420-34710 PUMP MAINTENANCE	560.79	230.32	1,000.00	879.02	2,000.00	
5420-34900 FILTRATION PLANT MAINTENANC	0.00	0.00	0.00	0.00	0.00	
5420-39900 OTHER SUPPLIES	253.23	541.53	600.00	488.95	600.00	
5420-39930 EMPLOYEE EQUIP DEDUCTION PR	735.44	372.15	1,000.00	192.05	500.00	
TOTAL SUPPLIES	1,939,755.63	2,273,372.43	2,061,870.00	1,779,283.45	2,283,730.00	
CONTRACTUAL						
5420-50010 TELEPHONE & TELEGRAPH	5,797.20	4,830.21	5,500.00	1,767.00	5,500.00	
5420-50020 ELECTRICITY	31,123.34	34,541.29	32,000.00	39,202.28	40,000.00	
5420-50030 NATURAL GAS	0.00	0.00	0.00	0.00	0.00	
5420-50040 WATER, SEWER, & SANITATION	0.00	0.00	0.00	0.00	0.00	
5420-50110 WORKERS' COMP	1,305.05	1,197.08	1,200.00	1,008.62	1,220.00	
5420-50130 AUTO INSURANCE	341.68	355.44	400.00	453.65	500.00	
5420-50150 EXPENSE ALLOWANCE	0.00	0.00	200.00	0.00	200.00	
5420-50160 MEMBERSHIPS	0.00	237.88	250.00	183.75	250.00	
5420-50170 EDUCATIONAL REGISTRATION	554.94	1,000.00	1,430.00	973.75	1,430.00	
5420-50220 SUB-CONTRACTORS	3,000.00	2,344.70	3,000.00	0.00	3,000.00	
5420-50250 TRAVEL AND CONFERENCE	0.00	12.28	1,000.00	0.00	1,000.00	
5420-50310 MEDICAL EXAMS	118.50	214.00	0.00	15.00	0.00	
5420-50320 DATA PROCESSING SERVICES	169.80	881.29	250.00	4,184.36	2,500.00	
5420-50400 MOTOR VEHICLES	0.00	158.18	200.00	21.04	200.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

WATER PLANT

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
5420-50410 MACHINERY AND EQUIPMENT MAI	0.00	892.24	600.00	0.00	600.00	
5420-50440 BUILDING STRUCTURE MAINTENA	660.00	1,076.12	1,000.00	7,100.00	1,000.00	
5420-53020 STATE INSPECTION FEES	7,499.45	7,499.45	7,500.00	7,820.40	8,000.00	
5420-53030 PERMIT, TESTING REOCCURING	2,508.36	1,744.42	9,000.00	3,025.50	9,000.00	
5420-53420 PUMP & VALVE MAINTENANCE	0.00	1,731.39	5,000.00	3,829.92	5,000.00	
5420-53430 CONTROL MAINT & REPAIR	0.00	2,138.00	2,000.00	959.24	2,000.00	
5420-53610 RENTAL OF EQUIPMENT	0.00	0.00	200.00	0.00	200.00	
5420-54000 LAKE PROPERTY	0.00	0.00	1,000.00	0.00	1,000.00	
5420-56000 RECLASSIFICATION OF LABOR/E	0.00	0.00	0.00	0.00	0.00	
TOTAL CONTRACTUAL	53,078.32	60,853.97	71,730.00	70,544.51	82,600.00	
CAPITAL OUTLAY						
5420-70010 BLDG/STRUCTURE & IMPROVEMEN	0.00	4,800.00	2,000.00	1,140.00	0.00	
5420-70030 MACHINERY & EQUIPMENT	0.00	0.00	9,000.00	1,453.07	0.00	
5420-70040 SYSTEMS IMPROVEMENTS	0.00	0.00	0.00	3,508.48	25,000.00	
TOTAL CAPITAL OUTLAY	0.00	4,800.00	11,000.00	6,101.55	25,000.00	
TOTAL WATER PLANT	2,071,533.52	2,414,106.07	2,234,150.00	1,928,227.64	2,458,090.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

WASTE WATER PLANT

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
PERSONNEL						
5620-10110 REGULAR SALARIES	53,544.75	52,943.75	59,150.00	40,252.64	43,210.00	
5620-10210 OVERTIME	3,353.22	6,941.06	1,200.00	5,756.10	1,200.00	
5620-10310 SOCIAL SECURITY - FICA	4,220.61	4,682.78	4,620.00	3,682.21	3,400.00	
5620-10330 HEALTH & LIFE INSURANCE	19,684.43	16,428.15	18,000.00	18,296.62	13,800.00	
5620-10350 RETIREMENT	(2,103.29)	(5,915.95)	6,110.00	4,310.65	4,680.00	
TOTAL PERSONNEL	78,699.72	75,079.79	89,080.00	72,298.22	66,290.00	
SUPPLIES						
5620-30010 OFFICE SUPPLIES	512.45	215.24	300.00	182.60	300.00	
5620-30020 JANITORIAL SUPPLIES	201.36	136.95	500.00	963.90	500.00	
5620-30030 CHEMICAL SUPPLIES	39,010.84	60,580.37	47,780.00	68,559.73	60,000.00	
5620-30110 GASOLINE	1,708.52	2,337.93	3,500.00	2,070.56	3,500.00	
5620-30120 OIL & LUBRICATION	4.49	184.91	150.00	14.38	150.00	
5620-30130 MOTOR VEHICLES SUPPLIES	225.12	102.56	200.00	131.68	200.00	
5620-30210 CLOTHING	1,149.89	1,191.34	700.00	214.48	700.00	
5620-30220 MINOR TOOLS & EQUIPMENT	1,114.33	1,548.43	1,200.00	699.26	1,200.00	
5620-30230 MACHINERY & EQUIPMENT MAINT	3,168.68	1,487.40	3,000.00	4,040.43	6,000.00	
5620-30520 BUILDING & STRUCTURE MAINT.	668.14	562.82	750.00	1,438.52	1,500.00	
5620-33110 DIESEL	66.80	66.45	150.00	0.00	150.00	
5620-33120 OTHER VEHICLES SUPPLIES	17.62	11.58	100.00	0.00	100.00	
5620-33900 STREET & ALLEY MAINT	0.00	0.00	0.00	0.00	0.00	
5620-34710 PUMP MAINTENANCE	1,317.44	233.20	1,500.00	41.20	2,000.00	
5620-36900 SEWAGE DISPOSAL PLANT MAINT	1,448.99	0.00	2,000.00	425.22	2,000.00	
5620-36910 EFFLUENT PLANT MAINTENANCE	1,557.65	4,391.92	6,000.00	179.00	6,000.00	
5620-39900 OTHER SUPPLIES	629.38	365.01	750.00	400.94	750.00	
5620-39930 EMPLOYEE EQUIP DEDUCTION PR	735.44	372.13	1,000.00	192.04	1,000.00	
TOTAL SUPPLIES	53,537.14	73,788.24	69,580.00	79,553.94	86,050.00	
CONTRACTUAL						
5620-50010 TELEPHONE & TELEGRAPH	386.45	518.25	450.00	422.92	450.00	
5620-50020 ELECTRICITY	47,931.26	41,914.64	42,000.00	41,158.71	42,000.00	
5620-50040 WATER, SEWER, & SANITATION	35,765.83	4,946.02	30,000.00	10,289.51	30,000.00	
5620-50110 WORKERS' COMP	1,305.05	1,197.08	1,350.00	1,134.70	1,380.00	
5620-50130 AUTO INSURANCE	442.17	459.98	500.00	587.08	650.00	
5620-50150 EXPENSE ALLOWANCE	70.67	0.00	200.00	0.00	200.00	
5620-50160 MEMBERSHIPS	140.00	521.87	600.00	0.00	600.00	
5620-50170 EDUCATIONAL REGISTRATION	1,799.25	1,000.00	2,000.00	2,375.00	2,500.00	
5620-50220 SUB-CONTRACTORS	15,306.45	1,315.00	10,000.00	0.00	10,000.00	
5620-50250 TRAVEL AND CONFERENCE	0.00	617.29	1,000.00	17.64	1,000.00	
5620-50310 MEDICAL EXAMS	118.50	114.00	150.00	15.00	150.00	
5620-50320 DATA PROCESSING SERVICES	169.80	0.00	0.00	209.37	0.00	
5620-50400 MOTOR VEHICLES	1,549.58	405.56	1,500.00	14.93	1,500.00	

PROPOSED BUDGET WORKSHEET

AS OF: AUGUST 31ST, 2023

02 -WATER & SEWER FUND

WASTE WATER PLANT

DEPARTMENT EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROPOSED 2023-2024 BUDGET	BUDGET WORKSPACE
5620-50410 MACHINERY AND EQUIPMENT MAI	1,586.23	592.24	5,000.00	176.47	5,000.00	
5620-50440 BUILDING STRUCTURE MAINTENA	2,730.00	0.00	2,800.00	4,911.00	2,800.00	
5620-53020 STATE INSPECTION FEES	10,453.80	10,453.80	12,500.00	10,923.80	12,500.00	
5620-53030 PERMIT, TEST, REOCCURING FE	14,820.89	19,267.64	12,500.00	17,117.06	12,500.00	
5620-53420 PUMP & VALVE MAINTENANCE	1,844.36	0.00	2,500.00	654.95	2,500.00	
5620-53430 CONTROL MAINT & REPAIR	1,364.00	200.00	3,000.00	0.00	3,000.00	
5620-53610 RENTAL OF EQUIPMENT	0.00	0.00	100.00	0.00	100.00	
5620-56000 RECLASS CITY LABOR/EQUIPT	0.00	0.00	0.00	0.00	0.00	
TOTAL CONTRACTUAL	137,784.29	83,523.37	128,150.00	90,008.14	128,830.00	
CAPITAL OUTLAY						
5620-70030 MACHINERY & EQUIPMENT	0.00	1,330.00	9,000.00	7,245.13	0.00	
5620-70040 SYSTEMS IMPROVEMENTS	4,915.90	0.00	0.00	0.00	25,000.00	
TOTAL CAPITAL OUTLAY	4,915.90	1,330.00	9,000.00	7,245.13	25,000.00	
TOTAL WASTE WATER PLANT	274,937.05	233,721.40	295,810.00	249,105.43	306,170.00	
*** TOTAL EXPENDITURES ***	4,101,573.19	4,197,482.32	4,386,730.00	3,745,835.95	4,952,490.00	

*** END OF REPORT ***