A large, stylized number '11' in a light gray color serves as a background. A red, five-pointed star with a halftone dot pattern is centered over the '11'.

**FY 2022 – 2023  
PROPOSED BUDGET**

A large, light gray watermark of the letter 'W' is centered on the page. Overlaid on the center of the 'W' is a pink, five-pointed star with a halftone dot pattern.

**BUDGET MESSAGE**  
**BUDGET AT A GLANCE**



**The City of Harker Heights**

305 Miller's Crossing  
Harker Heights, Texas 76548  
Phone 254/953-5600  
Fax 254/953-5614

**Mayor**  
Spencer H. Smith

**Mayor Pro Tem**  
Jennifer McCann

**City Council**  
Michael Blomquist  
Tony Canterino  
Lynda Nash  
Sam Halabi

August 5, 2022

Dear Mayor and City Council Members:

This Fiscal Year 2023 Budget, which begins on October 1, 2022, and ends on September 30, 2023, is submitted to you in accordance with the City of Harker Heights' Charter and was filed with the City Secretary on August 2, 2022. This budget provides the resources needed to maintain a high level of service to citizens and businesses.

The budget is a plan of action that addresses which resources of the City will be used to accomplish objectives that the City Council feels are necessary. It meets the present challenges and helps to accomplish opportunities recognized by the City Council, Staff, and citizens.

Staff began working on the 2023 budget in January with requests for Information Technology to provide quotes on technology related fixed assets and software. In February, the Outside Agency Funding Application period opened with a closing date of April 30. Budget planning kicked off in March with the Annual Budget Kickoff Meeting which was followed by the distribution of request forms for fixed assets, capital improvements, and personnel to all departments. Department Heads were then asked to produce a proposed budget for their departments' operating line items. Department expenditures/expenses were discussed in meetings held in May and June with the City Manager, Assistant City Manager, Finance Director, and Department Heads to provide guidance in the preparation of the budget.

Revenues were discussed in separate meetings with the City Manager, Assistant City Manager and Finance Director which included a look at the City's five-year long-range plans. The five-year long-range plans depict projected revenues and expenses for the next five fiscal years and the projected fund balances for the General, Utility, Sanitation, and Drainage Funds. The long-range plan for the Capital Project Fund was also reviewed to ensure that money would be available for the projects that are planned to continue or begin during the 2023 fiscal year and beyond. The Capital Project long-range plan is also reviewed during the fiscal year in the event changes need to be made to funding sources or expenditures for projects.

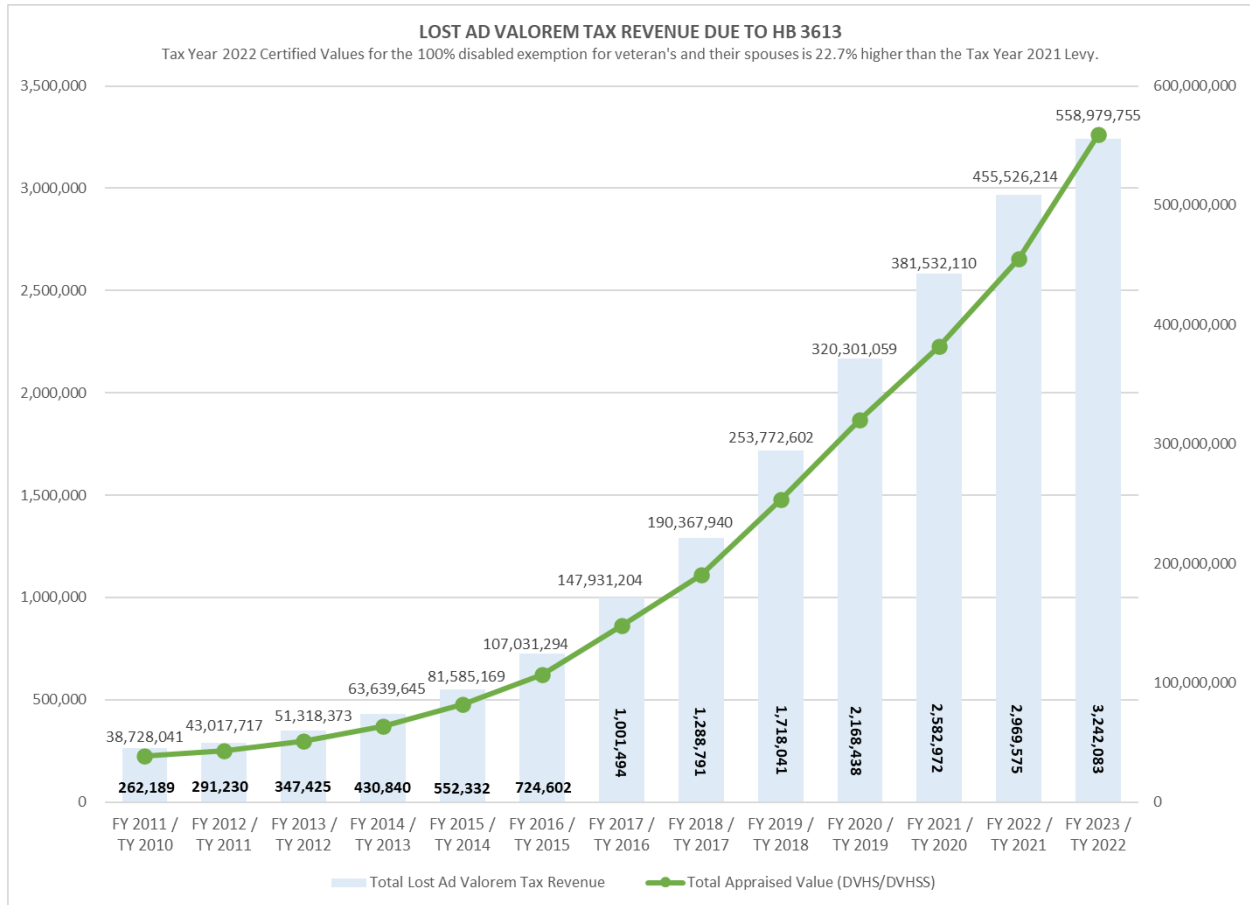
**Principal Issues / Challenges**

Following are some of the items that affect planning and impact the budget process:

House Bill 3613 and Property Taxes

House Bill 3613 eliminates property taxes for military veterans with a 100% disability rating from the U.S. Department of Veteran's Affairs. (Several years later, another bill was passed extending this exemption to the spouses of 100% disabled military veterans.)

When HB 3613 became effective in Fiscal Year 2010, it initially had a minor effect on property valuations in the City of Harker Heights. Over the years, these exemptions have grown with Fort Hood, one of the largest military installations in the world, just a few miles away. Cities that border Fort Hood, such as Killeen and Copperas Cove, get some relief due to a bill passed in 2015 offering disproportionate impact aid. The City of Harker Heights does not receive that impact aid and looks to lose over \$3.2 million from property revenues from 100% disability exemptions in the 2023 fiscal year. In FY 2011, the property tax loss from the 100% disability exemption was \$262,189.



City officials have been working with area legislators to tackle this issue. Staff understands that the intent of the legislators was to assist our veterans, however it inadvertently hurts these same veterans, in addition to our other citizens, by limiting the services the City can provide.

Sales Tax

Continued residential and commercial growth have played a strong part in boosting our local economy. Staff’s major challenge is in predicting the growth of sales tax, determining where it is coming from, and how long it will last as the revenue received has held strong and continued to rise two years after the pandemic began.

Inflation and the Availability of Products

The inflation of prices seen throughout the United States has made it difficult for the City, as well as its residents, to obtain the goods and services it needs at a “reasonable” price and in a timely manner. Many of the fixed assets (vehicles and equipment) that are budgeted in the 2022 fiscal year may need to be rolled over into the 2023 fiscal year due to the lack of availability; a process typically held for capital projects.

### Residential and Commercial Growth

Residential and commercial growth have the potential to have a strong impact on our budget by way of building permit revenue as homes and commercial properties are built, additional property tax once those buildings are established, and sales tax as residents in those homes go to the commercial establishments within Harker Heights.

New single-family home construction continues to be strong with 150 permits issued at a reported valuation of \$33,538,950 during the period of October 1, 2021, to July 14, 2022. Residential homes continue to be constructed in Cedarbrook Ridge, Pecan Meadows and The Ridge subdivisions. At the end of fiscal year 2021, there were 108 permits issued with a reported valuation of \$39,251,858.

Two family home dwellings, or duplexes, have become a practical option for many of our residents who are living in the area for a short time or may not be ready to buy a home. Nine permits were issued for duplexes from October 1, 2021, to July 14, 2022 with a reported valuation of \$2,030,000. During fiscal year 2021, 32 permits were issued with a \$7,784,500 reported valuation.

Five commercial permits with a total valuation of \$18,760,011 have been issued including one for the construction of a 40,645 square foot rehabilitation hospital, one for a nine-suite commercial center, and one for a Dutch Brothers Coffee through July 14, 2022. Commercial permits during the 2021 fiscal year totaled nine with a reported valuation of \$10,878,006. These commercial permits were issued for a four-story hotel, a 13,000 square foot commercial building, several smaller commercial office buildings, and an RV Park development.

### Health Insurance

Health insurance rates nationwide are increasing. Currently, the City of Harker Heights absorbs the cost of employee coverage. Absorbing the cost of health insurance as it continues to rise will become even more challenging once growth within the City stabilizes and revenues flatten. The City goes out for Requests for Proposals in hopes to keep rates competitively low as our employees must pay the cost to cover their spouses and children. This year, Staff was able to negotiate with our current health insurance provider as the cost for health care continues to increase. By doing so, the City was able to reduce the rate while still maintaining the quality healthcare needed to hire and retain quality employees.

### Staffing

The challenges of staffing hit the City hard during the 2022 fiscal year. The Public Works, Police, and Parks and Recreation Departments were the hardest hit with staffing issues. Many employees hit the age of retirement and several positions were just not getting applicants. The Human Resources Department worked very hard on recruitment and retention activities and those departments that were able to, such as Police Department, did their own recruitment outside of HR advertisements. Human Resources implemented fun challenges that allowed for employees to “win” additional jean days or an extra half-hour for lunch. In the proposed budget for the 2023 fiscal year there is a cost of living adjustment as well as an additional stipend for Commercial Driver’s License holders proposed to increase recruitment and retention.

### Unfunded Mandates

*Senate Bill 3* was passed on June 6, 2021, and requires all affected utilities in Texas to prepare and implement an Emergency Preparedness Plan (EPP) that demonstrates how it will provide emergency operations during an extended power outage lasting longer than 24 hours while maintaining the Texas Commission on Environmental Quality’s (TCEQ) requirement of maintaining a 20 psi level. Submission of the EPP was due March 1, 2022, and utilities were to begin implementation by July 1, 2022. The City is currently in the implementation stage and obtaining engineering and construction quotes for obtaining gas generators to meet this requirement.

*Lead and Copper Rule Revisions (LCRR)* became effective on December 16, 2021, and the compliance deadline is October 16, 2024. By the deadline date, the City’s service line inventory and lead service line replacement plan, if applicable, is due. As part of the LCRR, all municipalities are required to do a lead service line inventory, provide public communication, do water quality sampling, and participate in a “find and fix” initiative for any lead-contributing sources found. If there are lead service lines within the city, a Lead Service Line Replacement Line Plan

must be developed and implemented, and optimization of Corrosion Control Treatment will need to occur. Costs for the LCRR are estimated to run between \$1.5 and \$5.0 million over the next four fiscal years.

### SUMMARY

Entering a post-pandemic period, 2022 and 2023 are bringing new challenges such as employee recruitment, employee retention, inflation, and supply line shortages and delays. The City continues to be agile to accommodate for these issues with the end goal always being fulfilling the City's Vision: Providing public services that empower people to focus on what matters most: Their goals, hopes and dreams. The 2022-2023 budget is designed with exactly that Vision in mind. It provides the resources needed for the City to continue to provide high levels of service. The budget lowers the tax rate and is balanced. The operating budgets are conservatively develop based on current and expected economic trends. The budget continues to include funding sources from Covid relief which have specific expenditure requirements. The budget adds personnel, equipment, and capital projects all with a singular purpose – serving our citizens. I am pleased to present to you the 2022-2023 budget as it affirms our Vision and reflects the great passion the City has for service.

This budget document would not be possible without the hard work of the City Council and City Staff. It is my honor to serve alongside such passionate and service minded individuals. It is a privilege to serve such a diverse and supporting citizenry. To our citizens, we are excited to see where your goals, hopes and dreams take you!

Sincerely,

A handwritten signature in blue ink that reads "David R. Mitchell". The signature is written in a cursive, flowing style.

David R. Mitchell  
City Manager

## BUDGET AT A GLANCE

The Fiscal Year 2023 Proposed Budget includes total revenues for all funds of \$55,685,200 and total expenditures of \$64,698,000. The budget is a balanced budget with the difference between revenues and expenditures being (1) bond proceeds received in prior fiscal years whose capital project expenditures are budgeted in the current fiscal year and (2) capital project expenditures carried over from prior years for which transfers have been made in prior years.

FY 2022-2023 BUDGET	REVENUES	EXPENDITURES
General Fund	\$ 26,441,300	\$ 27,489,300
Debt Service Fund	3,176,800	3,148,400
Fixed Asset Fund	1,332,800	1,249,400
Capital Projects Fund	5,074,400	12,156,000
Utility Fund	10,996,200	11,879,500
Sanitation Fund	2,627,300	2,755,200
Drainage Fund	884,900	978,000
Hotel / Motel Fund	131,200	22,500
Restricted Court Fund	95,400	100,000
Employee Benefits Fund	200	0
Coronavirus Fund	4,924,700	4,919,700
<b>TOTAL</b>	<b>\$ 55,685,200</b>	<b>\$ 64,698,000</b>

### GOVERNMENTAL FUNDS

#### GENERAL FUND REVENUES

Total revenues for the General Fund for FY 2023 are \$26,441,300 an increase of \$79,500 or 0.3% over the projected amount of \$26,361,800 for FY 2022. Major sources of General Fund revenues include:

#### Property Tax

Also known as Ad Valorem Tax, property tax is the largest revenue source in the General Fund at 43.1% (\$11,367,000) of total revenues. The FY 2023 Budget was prepared using a tax rate of \$0.58000 per \$100 of taxable valuation, \$0.07190 less than the prior year's tax rate of \$0.65190. The 2022 tax year certified taxable value, including totals approved and those pending under protest, is \$2,498,402,169 which is an increase of \$342,497,006 or 15.9% from the 2021 levy totals of \$2,155,905,163.

The tax rate is comprised of two components – maintenance and operation and debt service. The maintenance and operation portion (M&O) of the rate is in the General Fund and utilized for general governmental purposes. The debt service portion (I&S) is in the Debt Service Fund and utilized for the payment of principal and interest on debt.

Following is a chart reflecting how changing the M&O rate effects the amount of revenue received in the General Fund:

Tax Rate	Rate	M&O Rate	Revenue Amount	Difference in Revenue from Proposed Rate
<b>Proposed Tax Rate</b>	<b>\$ 0.58000</b>	<b>\$ 0.45497</b>	<b>\$ 11,367,000</b>	<b>0</b>
Prelim No New Revenue Rate	\$ 0.56490	\$ 0.43987	\$ 10,989,700	\$ (377,300)
Prelim Voter Approval Rate	\$ 0.58990	\$ 0.46487	\$ 11,614,300	\$ 247,300
Prelim Voter Approval Rate, Adj	\$ 0.61070	\$ 0.48567	\$ 12,134,000	\$ 767,000
Proposed Rate Less One Penny	\$ 0.57000	\$ 0.44497	\$ 11,117,100	\$ (249,900)
Proposed Rate Plus ½ Penny*	\$ 0.58500	\$ 0.45997	\$ 11,491,900	\$ 124,900

The No New Revenue Rate is the tax rate that will produce the same amount of taxes as the prior year. The Voter Approval Rate is the rate that, if exceeded, requires an automatic election on the November uniform election date.

Following is a comparison of the FY 2023 proposed property tax rates of the surrounding cities:

City	M & O	I & S	Total Rate	TY 2022 Preliminary Value
<b>Harker Heights*</b>	<b>0.454970</b>	<b>0.125030</b>	<b>0.580000</b>	<b>\$ 2,498,402,169</b>
Belton	n/a	n/a	0.595600	\$ 1,825,298,271
Temple	0.286500	0.337000	0.623500	\$ 7,207,737,293
Killeen	0.472500	0.160100	0.632600	\$ 9,230,670,228
Copperas Cove**	n/a	n/a	0.721028	\$ 1,609,839,180

\*Shown is Harker Heights' Tax Year 2022 certified value.

\*\*Preliminary tax rate voted on by Copperas Cove City Council.

*HB 3195 – What Does It Mean?*

In 2007, the State Legislature added an amendment to the Local Government Code Section 102.005 requiring that proposed budgets that raise more property tax revenue than in the previous year include a statement that specifies the amount of revenue, by what percentage, and how much of the revenue is from new property. Following is how that is calculated:

	2022 Total Certified Taxable Value	2,498,402,169
X	Proposed Tax Rate per \$100 Valuation	0.58000
=	Estimated Total Revenue	14,490,733
-	Estimated PY Adjusted Taxes	13,938,998
=	<b>Total More (Less) Raised Than Prior Year</b>	<b>551,735</b>
	Divided by Estimated PY Adjusted Taxes	13,938,998
=	<b>Percent Increase (Decrease)</b>	<b>4.0%</b>

New property on the tax rolls, including any improvements, totals \$31,130,373 of the 2022 certified taxable value or \$180,556 in property tax revenue when multiplied by the proposed tax rate. This equates to 32.7% of the \$551,735 increase in tax revenue.

But How Much Will I Pay in Property Taxes?

Property taxes are assessed per \$100 of assessed value of the property. The City of Harker Heights' City Council sets the property tax rate for the city annually however other entities are shown on your property tax bill as well. Per the Bell County Appraisal District, the average taxable value of a home in Harker Heights is \$230,052 for Tax Year 2022 (Fiscal Year 2023); the calculation of the taxes owed would be as follows:

$$\text{Taxable Value} \times \text{Tax Rate} / 100 = \text{Tax Due to Harker Heights}$$

$$\$256,197 \times \$0.5800 = \$148,594.26 / 100 = \$1,485.94$$

Sales Tax

The second largest revenue source in the General Fund is sales taxes. \$8,250,000 was budgeted for the 2022 fiscal year as a conservative estimate of sales tax revenues that would be received. This was due to the unknowns of coming out of the pandemic. Projections for the end of the fiscal year are \$10,482,200 or \$2,232,200 more than budgeted. Adjustments have been made to forecasts and the proposed revenue amount for FY 2023 is \$10,691,800.

Court Fines

Court fine revenue projections for the 2022 fiscal year are \$675,000 and the line item is budgeted at \$850,000 for FY 2023.



Other Revenue Categories

The total Licenses and Permits category revenue projections total \$395,000 for FY 2022. Due to growth in the City, it is expected to exceed the budgeted amount of \$253,000. The proposed budget for the 2023 fiscal year is \$276,500 which is \$23,500 more than the prior year’s budget.

The Charges for Services category has improved after coming out of the pandemic. Revenue projections for the 2022 fiscal year total \$1,069,000 or \$127,400 more than the \$941,600 budgeted. The proposed budget for this category in FY 2023 is \$1,041,500.

Transfers In

Transfers that are budgeted to come from other funds cover costs that are paid from the General Fund but also involve these other funds. These transfers total \$450,000 and are as follows:

- Transfer from Water (salaries of various administrators).....\$250,000
- Transfer from Sanitation (salaries of various administrators).....\$100,000
- Transfer from Restricted Courts (salaries for court personnel, supplies, etc.) .....\$100,000

**GENERAL FUND EXPENDITURES**

The primary governmental functions contained within this fund are general administration, public safety, parks, library, streets, and maintenance. Total expenditures for the General Fund for FY 2023 are \$27,489,300, an increase of \$849,400 over the projected amount of \$26,639,900 for FY 2022. General Fund expenditures include:

Personnel

Salaries and fringe benefits total \$18,881,300 or 79.3% of operating expenditures and includes:

- Deletion of two part-time Student Clerical Assistants to be replaced with an Administrative Support Specialist and addition of a Risk Management Officer (split with Municipal Courts) in Administration
- Deletion of two part-time Telecommunicators to be replaced with a full-time Telecommunicator in Police Department
- Deletion of a Deputy Court Clerk and addition of a Court Administrator in Municipal Courts
- Addition of a Code Enforcement Officer in Code Enforcement
- Addition of two student summer library pages in Municipal Library
- Deletion of one Light Equipment Operator to be replaced with a Crew Leader position in Parks & Recreation Department
- A three percent cost of living adjustment for employees; five percent for public safety employees
- Addition of \$50 per month certification stipend (\$600 per year) for employees with Commercial Driver’s Licenses (CDL)
- An overall three percent decrease in health insurance coverage (medical, dental, vision)

Outside Agency Funding

Each year, the City gives outside agencies that provide core services to the citizens of Harker Heights the opportunity to apply for grant funding based on the availability of funds. Approved funding for fiscal year 2022 totaled \$112,000. The following agencies received funding in the 2022 fiscal year, completed an application for FY 2023, and have been included in the proposed 2023 fiscal year budget:

- Heart of Texas Defense Alliance.....\$17,000
- Harker Heights Chamber of Commerce (Visitor’s Center) .....\$50,000
- Clements Boys and Girls Club.....\$30,000
- Greater Killeen Community Clinic .....\$15,500

The following agencies also completed a FY 2023 Outside Agency Funding Application however have not been included in the proposed budget:

- Variety / Peaceable Kingdom .....\$25,000
- Armed Services YMCA .....\$14,000
- Harker Heights Community Resource Center .....\$6,000

The Hill Country Transit District (the “HOP”) notified us that they would not be requesting funding for FY 2023 as they continue to utilize the federal funds awarded through the Coronavirus Aid, Relief and Economic Security (CARES) Act. HOP representatives did provide an estimate for FY 2024 funding requests and that has been included in the long-range forecasts.

Transfers Out

Transfers that are proposed to be sent out to other funds include:

- Transfer to Fixed Assets (funding various purchases) .....\$500,000
- Transfer to Capital Projects (funding various projects).....\$3,000,000
- Transfer to Debt Service (cover deficit).....\$50,000
- Transfer of Cable PEG Funds to Fixed Assets (funding of conference upgrades).....\$132,800

The City’s Fund Balance Policy for the General Fund is three months of operating expenses. The Fiscal Year 2023 Budget decreases the fund balance by \$1,048,000 for an ending fund balance of \$13,517,180. This exceeds the three-month fund balance requirement of \$5,951,625 by \$7,565,555.

**DEBT SERVICE FUND REVENUES**

Total revenues budgeted in the Debt Service Fund are proposed at \$3,176,800. This is \$10,900 less than the \$3,165,900 projected for the prior fiscal year.

The debt service (I&S) portion of the tax rate does not fluctuate with the property tax rate calculation like the maintenance and operation rate since it is used strictly to pay off the City’s debt. Preliminary calculations done by Staff project the rate at \$0.12503 for the 2023 fiscal year. The amount of revenue estimated to be received at this rate is \$3,123,800.

**DEBT SERVICE FUND EXPENDITURES**

Total principal and interest payments for FY 2023 total \$3,123,700; a detail of outstanding debt is included in the “Debt Service” section.

The ending fund balance for the Debt Service Fund is \$37,377. There is no fund balance requirement.

**FIXED ASSET FUND REVENUES**

The primary revenue source for the Fixed Asset Fund is transfers in from other funds. Total transfers in proposed for FY 2023 is \$1,332,800. When available, the City will supplement this revenue with other funds for fixed asset purchases. For FY 2023, Coronavirus State and Local Relief Funds (CSLRF) are proposed to supplement purchases in the amount of \$1,654,200 and \$132,800 is proposed to be transferred from Cable PEG Fees to cover conference room upgrades.

**FIXED ASSET FUND EXPENDITURES**

The City’s threshold for fixed assets is \$5,000 per one item. The following are some of the larger items proposed to be purchased:

- Ladder Truck – Fire Department (CSLRF) .....\$1,342,100
- Street Sweeper – Street Department (CSLRF) .....\$312,100
- Three (3) Patrol SUVs – Police Department (Transfers) .....\$225,000
- Crane Truck – Wastewater Department (Transfers) .....\$159,100
- Conference Room Audio Visual Upgrades (Cable PEG Transfer).....\$132,800

Proposed fixed asset purchases total \$2,903,600 with CSLRF funds purchasing \$1,654,200 leaving \$1,249,400 coming directly out of the Fixed Asset Fund. For a more detailed listing see the “Fixed Asset Fund” section.

The ending fund balance for the Fixed Asset Fund is \$180,574. There is no fund balance requirement.

**CAPITAL PROJECT FUND REVENUES**

Revenues for the Capital Project Fund are received from transfers in (Non-Bond) and from bond proceeds (CO). Total revenues for FY 2023 are proposed at \$5,074,400; \$5,050,000 of which are transfers in from other funds. Just like with the Fixed Asset Fund, there are several projects which will be supplemented or fully funded through Coronavirus State and Local Relief Funds. There are no plans for the City to go out for a Bond during the 2023 fiscal year.

**CAPITAL PROJECT FUND EXPENDITURES**

FY 2023 proposes \$15,421,500 in capital projects that are new as well as carryover projects from previous fiscal years. Following are some of the major projects proposed:

- 2021 Street Program – Winter Storm Uri (Transfers/General Fund Reserves) .....\$2,250,600
- Drainage Master Plan #2, Phases #2, 3 and 4 (Transfers, 2018 CO).....\$2,211,000
- Blowers and Generator Replacement at the Wastewater Plant (CSLRF) .....\$1,553,000
- Drainage Master Plan #1, Connell Detention Pond (Transfers, 2018 CO).....\$1,014,700
- 2023 Annual Street Improvements (Transfers).....\$1,033,300

The Coronavirus State and Local Relief Funds will fund \$3,265,500 of the capital projects proposed leaving \$12,156,000 to be directly funded from the Capital Projects Fund. For a list of all the projects proposed, see the “Capital Projects Fund” section.

The ending fund balance for the Capital Project Fund is \$612,850. There is no fund balance requirement.

**PROPRIETARY FUNDS**

**UTILITY FUND REVENUES**

Total proposed revenues for the Utility Fund for FY 2023 are \$10,996,200, an increase of \$45,100 or 0.4% over the projected amount of \$10,951,100 for FY 2022. Major sources of Utility Fund revenues include:

Water Income

Water income is proposed at \$6,536,200 for the 2023 fiscal year based on a one percent expected growth in the City and no rate increase. Projected water income for the current fiscal year totals \$6,471,500, which is \$371,500 more than the \$6,100,000 budgeted, due to the lack of rain in the area.

Sewer Income

Sewer income is also proposed based on a one percent expected growth and no rate increase for FY 2023 at \$4,120,000. Sewer rates are charged based on customer’s water consumption because the City does not have a way to measure sewer usage. There is a 10,000-gallon cap for residential customers; commercial customers do not have a cap.

Following is a chart that compares the proposed water and sewer rates for the surrounding cities:

<b>Residential Water and Sewer Charges Comparison (per gallons of usage)</b>			
	<b>3,000 gallons</b>	<b>10,000 gallons</b>	<b>25,000 gallons</b>
Killeen	\$36.18	\$86.44	\$137.14
Temple	39.35	109.72	264.96
Belton*	39.70	100.60	181.10
<b>Harker Heights</b>	<b>41.99</b>	<b>90.22</b>	<b>142.72</b>
Copperas Cove	66.55	128.50	261.25

\*current rates are shown

## **UTILITY FUND EXPENSES**

The primary functions contained within this fund are Water Administration, Water Operations, and Wastewater. Total proposed expenses for the Utility Fund for FY 2023 are \$11,879,500, an increase of \$1,649,300 over the projected amount of \$10,230,200 for FY 2022. Utility Fund expenses include:

### Personnel

Salaries and fringe benefits total \$1,632,300 or 21.7% of operating expenditures and includes:

- Addition of a Customer Service Clerk in Water Administration
- A three percent cost of living adjustment for all employees
- Addition of \$50 per month certification stipend (\$600 per year) for employees with Commercial Driver's Licenses (CDL)
- An overall three percent decrease in health insurance coverage (medical, dental, vision)

### Insurance

Property / Liability Insurance in the Utility Fund includes supplemental sewage backup coverage through Texas Municipal League. This coverage is designed to reimburse private property owners for damages caused by sewage that backs up from facilities owned or controlled by the City when the sewage backup was not caused by City actions and the City had no forewarning that it may happen. The total budgeted for the Utility Departments' portion of property / liability insurance, to include the supplemental sewage backup coverage, is \$30,900 for the 2023 fiscal year.

### Water Purchases

The City purchases water from Water Control and Improvement District #1 (WCID #1) and Brazos River Authority (BRA). The 2022 fiscal year budget was \$3,052,800 and projections for year-end are at \$3,122,800; a 2.3% increase from the budgeted amount primarily due to increase water usage City-wide due to lack of rain. For FY 2023, water purchases have been budgeted at \$3,368,400 based on projected water usage and WCID #1 debt payments, to include the City's portion of the proposed new debt for generators.

### Professional Fees

Proposed professional fees for FY 2023 total \$783,900, an increase of \$635,900 from the prior year's projection of \$148,000. This increase is primarily due to the proposed budget amount of \$750,000 in the Water Operations Department for the U.S. Environmental Protection Agency's (EPA) Lead and Copper Rule Revisions. The funding is for the City to come into compliance with the Lead and Copper Rule by the compliance due date of October 16, 2024.

### Bond Expense

Principal and interest payments to cover outstanding debt are budgeted at \$2,046,500 for FY 2023. This is the portion of debt funded for water and wastewater projects that are to be paid back by utility revenues. Additional information regarding outstanding debt can be found in the "Debt Service" section.

### Transfers Out

For the FY 2023 Budget, transfers out to the Fixed Asset Fund (\$500,000), the General Fund (\$250,000), and to the Capital Projects Fund (\$1,550,000) are proposed.

The City's Fund Balance Policy for the Utility Fund is three months of operating expenses. The proposed Fiscal Year 2023 Budget utilizes \$883,300 of fund balance for a remaining fund balance of \$3,624,793. This exceeds the three-month fund balance requirement of \$1,883,250 by \$1,741,543.

## **SANITATION FUND REVENUES**

Total revenues for the Sanitation Fund for FY 2023 are proposed at \$2,627,300, an increase of \$50,300 or 2.0% over the projected amount of \$2,577,000 for FY 2022.

### Garbage Income

Garbage income is the main source of income for the Sanitation Fund. The budget of \$2,309,700 for the 2023 fiscal year includes a 2.0% expected growth in the City. There is no rate increase included.

Following is a chart that compares the proposed sanitation rates for the surrounding cities:

Residential Sanitation Charges Comparison						
	Rate	Pickups	Can Provided	Drop Site/Recycle	Pickups	Bin Provided?
Belton*	\$18.36	1 / week	96 gallons	Included	Biweekly	96 gallons
<b>Harker Heights</b>	<b>18.88</b>	<b>2 / week</b>	<b>96 gallons</b>	<b>\$1.00</b>	<b>n/a</b>	<b>n/a</b>
Killeen	21.41	1 / week	96 gallons	n/a	n/a	n/a
Copperas Cove	22.36	1 / week	96 gallons	Included	Biweekly	96 gallons
Temple	22.36	1 / week	96 gallons	Included	1 / week	90 gallons

\*current fee is shown

### Drop Site Fee

A Drop Site fee of \$1.00 per month was implemented in the 2022 fiscal year as usage of the City's Drop Site/Recycling Center increased. FY 2022 revenue projections are \$17,900 lower than the budgeted amount of \$135,100. \$119,500 has been proposed for the 2023 fiscal year budget.

### **SANITATION FUND EXPENSES**

The primary function contained within this fund is Sanitation or the Drop Site. Total expenses for the Sanitation Fund for FY 2023 are \$2,755,200, an increase of \$191,200 over the projected amount of \$2,564,000 for FY 2022. Sanitation Fund expenses include:

#### Personnel

Salaries and fringe benefits total \$61,600 or 2.6% of operating expenditures and includes:

- A three percent cost of living adjustment for all employees
- Addition of \$50 per month certification stipend (\$600 per year) for employees with Commercial Driver's Licenses (CDL)
- An overall three percent decrease in health insurance coverage (medical, dental, vision)

#### Roll Off Dumpster

The roll off dumpsters are maintained at the Drop Site Center and picked up by Centex Waste Management. As usage of the center has increased, expenses incurred by the City have also increased. The roll off dumpster line item has a proposed budget of \$400,000 for the 2023 fiscal year which is \$25,000 more than the \$375,000 project for FY 2022.

#### Garbage Contract

The garbage contract line item is used to pay Centex Waste Management for residential and commercial garbage pickup (non-dumpster) throughout the City. (Centex Waste Management handles dumpster commercial billing.) This is the major expense for the Sanitation Fund, is proposed at \$1,833,900, and is a 3% increase over the \$1,780,500 projected for FY 2022.

#### Transfers Out

For the FY 2023 Budget, transfers out to the Fixed Asset Fund (\$100,000), the General Fund (\$100,000), and the Capital Projects Fund (\$200,000) are budgeted.

There is no fund balance requirement for the Sanitation Fund; a balance of \$67,472 is projected to remain at the end of the 2023 fiscal year. The pending interfund payable during budget planning last year was taken care of during the 2022 fiscal year.

## **DRAINAGE FUND REVENUES**

Total proposed revenues for the Drainage Fund for FY 2023 are \$884,900, an increase of \$6,100 or 0.7% over the projected amount of \$878,800 for FY 2022.

### Drainage Fees

The Drainage Fund was created to maintain the stormwater management systems within Harker Heights. A flat fee is charged monthly on each water bill and is used to fund drainage related expenses and projects. The \$884,500 proposed budgeted revenue for the 2023 fiscal year includes a 1.0% expected growth in the City. There is no rate increase proposed.

Following is a chart that compares the proposed residential drainage rates for the surrounding cities:

<b>Residential Drainage Charges Comparison</b>	
Belton*	\$5.00
Killeen	5.40
<b>Harker Heights</b>	<b>6.00</b>
Temple	6.00
Copperas Cove*	7.00

\*current fee is shown

## **DRAINAGE FUND EXPENSES**

The primary function contained within this fund is Drainage. Total expenses for the Drainage Fund for FY 2023 are \$978,000, an increase of \$190,700 from the projected amount of \$787,300 for FY 2022. Drainage Fund expenses include:

### Personnel

Salaries and fringe benefits total \$128,200 or 73.4% of operating expenditures and includes:

- A three percent cost of living adjustment for all employees
- Addition of \$50 per month certification stipend (\$600 per year) for employees with Commercial Driver's Licenses (CDL)
- An overall three percent decrease in health insurance coverage (medical, dental, vision)

### Bond Expense

Total bond expenses are budgeted at \$403,300 for FY 2023 which includes the principal and interest payments to cover outstanding debt as well as the amortization expense. Additional information regarding outstanding debt can be found in the "Debt Service" section.

### Transfers Out

For the FY 2023 Budget, transfers out to the Fixed Asset Fund (\$100,000) and the Capital Projects Fund (\$300,000) are proposed.

The ending fund balance for the Drainage Fund is \$48,748. There is no fund balance requirement.

## **SPECIAL REVENUE FUNDS – RESTRICTED FUNDS**

### **HOTEL / MOTEL FUND REVENUES**

Hotel occupancy taxes were budgeted at \$105,000 for FY 2022 with the opening of a new hotel, however that opening was delayed and a long-standing hotel was closed for longer than anticipated for renovations needed from water damage caused by Winter Storm Uri in February 2021. 2022 fiscal year projections are just under budget at \$102,500 and the proposed budget for FY 2023 is \$125,000.

**HOTEL / MOTEL FUND EXPENDITURES**

Expenditures in the Hotel / Motel Fund must meet the “heads in bed” test and are restricted to promote tourism, conventions, and the hotel industry. Budgeted expenditures total \$22,500 which is the same as the current fiscal year’s budget. These expenditures are funding, or Outside Agency Grants, that have been given to the Harker Heights Chamber through yearly requests and approval by the City Council. The Chambers’ request for FY 2023 totals \$22,500 for Chamber Events (\$10,000), Chamber Tournaments (\$5,000), and the Food, Wine and Brew Festival (\$7,500).

The ending fund balance for the Hotel / Motel Fund is \$645,711. There is no fund balance requirement for the Hotel / Motel Fund. The City does have a long-range plan to use the fund balance of this fund to start construction on Comanche Gap Historical Park once it is at a sufficient level. Because Comanche Gap is a historical area, it does fit into the restricted criteria.

**RESTRICTED COURT FUND REVENUES**

Certain fines paid through the Municipal Court have fees attached that are deposited into restricted court funds. These restricted funds are Child Safety, Time Payment Reimbursement, Municipal Jury, Building Security, Administration of Justice, Court Technology, Local Truancy Diversion, and Teen Court Program. Budgeted revenues for FY 2023 total \$95,400 which is a \$2,200 increase or 2.4% over the projected amount for the 2022 fiscal year of \$93,200 and a 11.7% decrease of the \$108,000 budgeted for FY 2022.

**RESTRICTED COURT FUND EXPENDITURES**

Expenditures in the Restricted Court Fund are shown as transfers to the General Fund as it reimburses for the day-to-day costs incurred in the Municipal Court Department. For FY 2023, expenditures are budgeted at \$100,000 for transfers to the General Fund which includes:

- Building Security Fund (alarm system, fire protection, personnel).....\$16,000
- Administration of Justice (training, memberships, supplies) .....\$4,000
- Court Technology Fund (equipment maintenance and supplies) .....\$15,000
- Local Truancy Diversion Fund (Juvenile Case Manager position).....\$30,000
- Child Safety Fund (Youth Health Coordinator position).....\$35,000

The ending fund balance for the Restricted Court Fund is \$204,939. There is no fund balance requirement.

**EMPLOYEE BENEFITS FUND**

The Employee Benefits Fund was created for the purpose of reducing the premium tax paid by the City to an insurance carrier for eligible lines of coverage. This fund is a pass-through fund for the collection and payment of employee insurance premiums.

Revenue received in this account is interest income only and is budgeted at \$200 for FY 2023. There are no expenses budgeted for this fund.

The ending fund balance for the Employee Benefits Fund is \$5,661. There is no fund balance requirement.

**CORONAVIRUS FUND**

The Coronavirus Fund was created in the 2022 fiscal year for grant money from the Texas Department of Emergency Management (Coronavirus Relief Funds) and from the U.S. Treasury (Coronavirus State and Local Recovery Fund (ARPA)). Grant revenue projected for FY 2022 totals \$2,870,400 and a transfer of \$1,552,900 was also made during the fiscal year. The 2023 fiscal year budget proposes grant revenue of \$4,919,700.

Projects and purchases utilizing funds from the Coronavirus Fund are ongoing and include infrastructure/capital project expenses (\$3,265,500 – ARPA), purchase of a ladder truck for the Fire Department (\$1,342,100 – ARPA), and purchase of a street sweeper (\$312,100 – ARPA).

The ending fund balance for the Coronavirus Fund is \$29,300 and there is no fund balance requirement.



**CALENDAR**

**HB 3195**

**PERSONNEL**



CITY OF HARKER HEIGHTS  
TENTATIVE BUDGET AND TAX CALENDAR  
(Dates, times, and locations are subject to change)

<b>DATE</b>	<b>ACTIVITY</b>	<b>LOCATION</b>	<b>TIME</b>
August 02	File proposed budget with City Secretary	City Hall	n/a
August 05	City Council Budget Retreat Detailed presentation provided of the budget and tax rate Copies provided to Municipal Library Copy posted on City Website	Library/Activity Center	10:00 a.m.
August 09	City Council Meeting Set preliminary property tax rate and schedule public hearings	City Hall Council Chambers	5:00 p.m.
August 23	City Council Meeting Public Hearing on Budget and Fee Schedule Adoption of Budget and Fee Schedule Ratification of Tax Rate Increase (as applicable)	City Hall Council Chambers	5:00 p.m.
September 13	City Council Meeting Public Hearing on the Tax Rate Adoption of the Tax Rate	City Hall Council Chambers	5:00 p.m.

All meetings, including the retreat, are open to the public.





This budget will raise more total property taxes than last year's budget by \$551,735 or 4.0%, and of that amount \$180,556 is tax revenue to be raised from new property added to the tax roll this year.

(Required per Texas House Bill 3195, passed during the 80<sup>th</sup> Legislative Session)



**SUMMARY PERSONNEL LISTING**  
**Three Year Comparison of Number of Position and Full-Time Equivalents**

	FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23		Increase/ Decrease # of Positions	Increase/ Decrease # of FTEs
	# of Positions	Full Time Equiv	# of Positions	Full Time Equiv	# of Positions	Full Time Equiv	# of Positions	Full Time Equiv		
<b>Municipal Services</b>										
Administration	8.0	8.0	10.0	9.0	10.0	9.0	10.0	10.0	0.0	1.0
Finance	9.0	9.0	9.0	9.0	9.0	9.0	10.0	10.0	1.0	1.0
Pet Adoption Center	14.0	12.5	14.0	13.0	14.0	13.0	14.0	13.0	0.0	0.0
Municipal Courts	10.0	10.0	9.0	9.0	9.0	9.0	9.0	9.0	0.0	0.0
Information Technology	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	0.0	0.0
Subtotal Municipal Services	45.0	43.5	46.0	44.0	46.0	44.0	47.0	46.0	1.0	2.0
<b>Planning and Building</b>										
Planning and Development	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	0.0	0.0
Code Enforcement	5.0	5.0	5.0	5.0	5.0	5.0	6.0	6.0	1.0	1.0
Subtotal Planning and Building	9.0	9.0	9.0	9.0	9.0	9.0	10.0	10.0	1.0	1.0
<b>Public Safety</b>										
Police	67.0	65.5	70.0	68.5	71.0	70.0	71.0	71.0	0.0	1.0
Fire	46.0	46.0	46.0	46.0	46.0	46.0	46.0	46.0	0.0	0.0
Subtotal Public Safety	113.0	111.5	116.0	114.5	117.0	116.0	117.0	117.0	0.0	1.0
<b>Culture and Recreation</b>										
Library	14.0	11.0	10.0	9.0	10.0	9.0	12.0	10.0	2.0	1.0
Activity Center	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0	0.0
Parks and Recreation	47.0	36.0	46.0	35.0	46.0	35.0	46.0	35.0	0.0	0.0
Subtotal Culture and Recreation	64.0	50.0	59.0	47.0	59.0	47.0	61.0	48.0	2.0	1.0
<b>Public Works / Maintenance</b>										
Streets	8.0	8.0	7.0	7.0	8.0	7.5	8.0	7.5	0.0	0.0
Water and Sewer	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	0.0	0.0
Drainage	20.0	20.0	20.0	20.0	21.0	21.0	21.0	21.0	0.0	0.0
Sanitation	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0	0.0
Sanitation	2.0	1.5	2.0	1.5	1.0	1.0	1.0	1.0	0.0	0.0
<b>Total City of Harker Heights</b>	<b>271.0</b>	<b>253.5</b>	<b>269.0</b>	<b>253.0</b>	<b>271.0</b>	<b>255.5</b>	<b>275.0</b>	<b>260.5</b>	<b>4.0</b>	<b>5.0</b>

Fiscal Year 2023 includes the following changes to personnel:

- <sup>1</sup> Removing two part-time Student Clerical Assistant positions and adding a new Administrative Support Specialist position. Also adding a new Risk Management Officer Position
- <sup>2</sup> Title change from Accounting Technician to Utility Billing Coordinator. Adding a new Customer Service Clerk position.
- <sup>3</sup> Removing a Deputy Court Clerk position and adding a Court Administrator position.
- <sup>4</sup> Adding a new Code Enforcement Officer position.
- <sup>5</sup> Added a new Director of Police Services position in July of 2022. Removing two part-time Telecommunicator positions and adding one full-time Telecommunicator.
- <sup>6</sup> Adding two Summer Library Page positions.
- <sup>7</sup> Upgrading one Light Equipment Operator to a Crew Leader position.

DETAILED PERSONNEL LISTING  
 Three Year Comparison of the Number of Positions  
 (\*Seasonal Positions marked filled if filled during the season)

	FY 2020-21 BUDGET	FILLED @ 9/30/2021	FY 2021-22 BUDGET	FILLED @ 7/29/2022	FY 2022-23 BUDGET
<b>ADMINISTRATION DEPARTMENT</b>					
Full-Time:					
City Manager	1	1	1	1	1
Assistant City Manager	0	1	1	1	1
Assistant City Manager/Public Relations Director	1	0	0	0	0
Human Resource Director	1	1	1	1	1
Assistant Director of Human Resources	0	0	1	0	1
Public Relations Director	0	0	0	0	0
City Secretary	1	1	1	1	1
Assistant City Secretary	1	1	1	1	1
Human Resource Coordinator	1	1	0	1	0
Records Management Coordinator	1	1	1	1	1
Human Resource Clerk	1	1	1	1	1
Administrative Support Specialist	0	0	0	0	1
Risk Management Officer	0	0	0	0	1
Subtotal	8	8	8	8	10
Part-Time:					
Student Clerical Assistant	2	2	2	2	0
Subtotal	2	2	2	2	0
<b>Total Administration Department</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>FINANCE DEPARTMENT</b>					
Full-Time:					
Finance Director	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
Finance Coordinator	1	1	1	1	1
Utility Billing Coordinator	0	0	0	0	1
Account Technician	1	1	1	1	0
Account Clerk	1	1	1	1	1
Utility Billing Clerk	2	2	2	2	2
Customer Service Clerk	1	1	1	1	2
<b>Total Finance Department</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>
<b>PET ADOPTION CENTER</b>					
Full-Time:					
Pet Adoption Center Manager	1	1	1	1	1
Pet Adoption Center Supervisor	1	1	1	1	1
Pet Adoption Center Coordinator	1	1	1	1	1
Animal Services Officer	4	3	4	4	4
Veterinary Technician	2	2	2	2	2
Kennel Technician	2	2	2	2	2
Veterinarian	1	1	1	1	1
Subtotal	12	11	12	12	12
Part-Time:					
Veterinarian	1	1	1	0	1
Receptionist/Clerk	1	1	1	0	1
Subtotal	2	2	2	0	2
<b>Total Pet Adoption Center Department</b>	<b>14</b>	<b>13</b>	<b>14</b>	<b>12</b>	<b>14</b>

DETAILED PERSONNEL LISTING  
 Three Year Comparison of the Number of Positions  
 (\*Seasonal Positions marked filled if filled during the season)

	FY 2020-21 BUDGET	FILLED @ 9/30/2021	FY 2021-22 BUDGET	FILLED @ 7/29/2022	FY 2022-23 BUDGET
<b>POLICE DEPARTMENT</b>					
Full-Time:					
Police Chief	1	1	1	1	1
Deputy Police Chief	0	0	1	0	1
Director of Police Services	0	0	0	1	1
Administrative Officer to the Chief	1	1	1	1	1
Commander	2	2	2	2	2
Lieutenant	6	6	6	6	6
Sergeant	12	11	12	12	12
Police Officers	34	27	34	30	34
Victims Witness Coordinator	1	1	1	1	1
Evidence Technician	1	1	1	1	1
Telecommunicator	5	4	5	5	6
Administrative Assistant	1	1	1	1	1
CID Clerk	1	1	1	1	1
Records Clerk	1	1	2	2	2
Healthy Homes Youth Specialist	1	1	1	1	1
Subtotal	67	58	69	65	71
Part-Time:					
Telecommunicator	2	2	2	2	0
Records Clerk	1	0	0	0	0
Subtotal	3	2	2	2	0
<b>Total Police Department</b>	<b>70</b>	<b>60</b>	<b>71</b>	<b>67</b>	<b>71</b>
<b>MUNICIPAL COURTS DEPARTMENT</b>					
Full-Time:					
Municipal Judge	1	1	1	1	1
Alternate Judge	1	1	1	1	1
Court Administrator	0	0	0	0	1
Clerk of the Court	1	1	1	1	1
Juvenile Case Manager	1	1	1	1	1
Deputy Court Clerk	5	5	5	4	4
<b>Total Municipal Courts Department</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>8</b>	<b>9</b>
<b>PLANNING &amp; DEVELOPMENT DEPARTMENT</b>					
Full-Time:					
Planning & Development Director	1	1	1	1	1
Senior Planner/GIS System Coordinator	1	0	0	0	0
City Planner	0	1	1	1	1
GIS Analyst/Planner	1	1	1	1	1
Administrative Assistant/Secretary	1	1	1	1	1
<b>Total Planning &amp; Development Department</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>CODE ENFORCEMENT DEPARTMENT</b>					
Full-Time:					
Building Official	1	1	1	1	1
Building Inspector	1	1	1	1	1
Code Enforcement Officer	2	2	2	2	3
Building Official Secretary	1	1	1	1	1
<b>Total Code Enforcement Department</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>

DETAILED PERSONNEL LISTING  
 Three Year Comparison of the Number of Positions  
 (\*Seasonal Positions marked filled if filled during the season)

	FY 2020-21 BUDGET	FILLED @ 9/30/2021	FY 2021-22 BUDGET	FILLED @ 7/29/2022	FY 2022-23 BUDGET
<b>FIRE OPERATIONS DEPARTMENT</b>					
Full-Time:					
Fire Chief	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1
Deputy Fire Chief/Fire Marshal	1	1	1	1	1
Deputy Fire Marshal	1	1	1	1	1
Battalion Chief of Training	1	1	1	1	1
Battalion Chief	3	3	3	3	3
Lieutenant - Firefighter/Paramedic	6	6	6	6	6
Firefighter/Paramedic/EMT Driver/Pump Operator	6	6	6	6	6
Firefighter/Paramedic/EMT	24	24	24	23	24
Executive Assistant	1	1	1	1	1
Fire Department Secretary	1	1	1	1	1
<b>Total Fire Operations Department</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>45</b>	<b>46</b>
<b>INFORMATION TECHNOLOGY</b>					
Full-Time:					
Information Technology Director	1	1	1	1	1
Information Technology Analyst	1	1	1	1	1
System Support Technician	1	1	1	1	1
System Support Coordinator	1	1	1	1	1
<b>Total Information Technology</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>LIBRARY DEPARTMENT</b>					
Full-Time:					
Library Director	1	1	1	1	1
Children's Librarian	1	1	1	1	1
Reference Librarian	2	2	2	2	2
Executive Assistant	1	1	1	1	1
Library Clerk	3	3	3	3	3
Subtotal	8	8	8	8	8
Part-Time:					
Library Clerk	2	2	2	2	2
Subtotal	2	2	2	2	2
Seasonal*:					
Summer Library Page	0	0	0	0	2
<b>Total Library Department</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>12</b>
<b>ACTIVITY CENTER</b>					
Full-Time:					
Recreation Services Specialist/Event Coordinator	1	1	0	0	0
Activities & Special Events Manager	0	0	1	1	1
Activities Center Coordinator	1	1	1	1	1
Activities Specialist	1	1	0	0	0
Outdoor Programs Coordinator	0	0	1	1	1
<b>Total Activity Center</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



DETAILED PERSONNEL LISTING  
 Three Year Comparison of the Number of Positions  
 (\*Seasonal Positions marked filled if filled during the season)

	FY 2020-21 BUDGET	FILLED @ 9/30/2021	FY 2021-22 BUDGET	FILLED @ 7/29/2022	FY 2022-23 BUDGET
<b>PARKS &amp; RECREATION DEPARTMENT</b>					
Full-Time:					
Parks & Recreation Director	1	1	1	1	1
Recreation Superintendent	1	1	0	0	0
Recreation Manager	0	0	1	1	1
Parks & Public Grounds Supervisor	1	1	0	0	0
Park Operations Manager	0	0	1	1	1
Administrative Assistant	1	1	1	1	1
Athletic Coordinator	1	1	1	1	1
Recreation Coordinator	1	1	0	0	0
Athletics/Aquatics Coordinator	0	0	1	1	1
Recreation Center & Senior Programs Manager	0	0	1	1	1
Crew Leader - Athletics	1	1	1	1	1
Crew Leader - Parks/Public Grounds	1	1	1	1	2
Building Maintenance Crew Leader	1	1	1	1	1
Light Equipment Operator - Athletics	2	2	2	2	2
Light Equipment Operator - Parks/Public Grounds	10	9	9	9	8
Custodian	3	3	3	3	3
Subtotal	24	23	24	24	24
Part-Time:					
Recreation Aide	4	1	4	3	4
Athletic Aide	2	1	2	1	2
Subtotal	6	2	6	4	6
Seasonal*:					
Water Safety Instructor	2	0	2	1	2
Swimming Pool Lifeguards	10	0	10	8	10
Aquatic Supervisor	2	0	2	2	2
Aquatic Cashier	2	0	2	1	2
Subtotal	16	0	16	12	16
<b>Total Parks &amp; Recreation Department</b>	<b>46</b>	<b>25</b>	<b>46</b>	<b>40</b>	<b>46</b>
<b>PUBLIC WORKS DEPARTMENT</b>					
Full-Time:					
Public Works Director	1	1	1	1	1
Assistant Public Works Director	1	0	0	0	0
Utilities Superintendent	0	0	1	0	1
Customer Relations Supervisor	1	0	0	0	0
Administrative Assistant	0	1	1	1	1
<b>Total Public Works Department</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>STREET DEPARTMENT</b>					
Full-Time:					
Sign Supervisor	1	1	1	1	1
Senior Equipment Operator	1	0	1	0	1
Heavy Equipment Operator	2	2	2	1	2
Light Equipment Operator	3	1	3	3	3
<b>Total Street Department</b>	<b>7</b>	<b>4</b>	<b>7</b>	<b>5</b>	<b>7</b>

DETAILED PERSONNEL LISTING  
 Three Year Comparison of the Number of Positions  
 (\*Seasonal Positions marked filled if filled during the season)

	FY 2020-21 BUDGET	FILLED @ 9/30/2021	FY 2021-22 BUDGET	FILLED @ 7/29/2022	FY 2022-23 BUDGET
<b>MAINTENANCE DEPARTMENT</b>					
Full-Time:					
Maintenance Supervisor	1	1	1	1	1
Welder	1	1	1	1	1
Mechanic	2	2	2	2	2
Subtotal	4	4	4	4	4
Part-Time:					
Parts Clerk	0	0	1	0	1
<b>Total Maintenance Department</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>5</b>
<b>WATER OPERATIONS DEPARTMENT</b>					
Full-Time:					
Water Field Supervisor	1	1	1	1	1
Utility Specialist	1	1	1	1	1
BPAT/CSI Water Distribution System	1	1	1	1	1
Crew Leader	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Maintenance Technician II	1	1	1	1	1
Maintenance Technician I	1	1	1	0	1
Water Service Worker	4	3	4	3	4
Inventory/Line Locator	1	1	1	1	1
<b>Total Water Operations Department</b>	<b>12</b>	<b>11</b>	<b>12</b>	<b>10</b>	<b>12</b>
<b>WASTEWATER DEPARTMENT</b>					
Full-Time:					
Chief Plant Operator	1	1	1	1	1
Assistant Chief Plant Operator	0	0	0	0	1
FOG Collection/Field Supervisor	1	1	1	0	0
Collections Operator	1	1	1	0	1
Maintenance Technician I	5	3	6	5	6
<b>Total Wastewater Department</b>	<b>8</b>	<b>6</b>	<b>9</b>	<b>6</b>	<b>9</b>
<b>DRAINAGE DEPARTMENT</b>					
Full-Time:					
Street/Drainage/Sanitation Supervisor	1	1	1	1	1
Light Equipment Operator	2	1	2	1	2
<b>Total Drainage Department</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>SANITATION DEPARTMENT</b>					
Full-Time:					
Maintenance Technician I	1	1	1	1	1
Part-Time:					
Maintenance Technician I	1	0	0	0	0
<b>Total Sanitation Department</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL ALL DEPARTMENTS</b>	<b>269</b>	<b>228</b>	<b>271</b>	<b>247</b>	<b>275</b>



**SUMMARIES**  
**TRENDS & FORECASTS**

**ALL FUNDS SUMMARY BY FISCAL YEAR**

8/1/2022

The table below provides a summary of the 2021 actual, 2022 projected, and 2023 proposed budgets for the City of Harker Heights by revenues sources and expenditure types.

FY 2023 proposed revenues total \$55,685,200, a total 3.5% increase from the \$53,745,700 projected for FY 2022. Revenue details are provided in each individual fund's section.

	<b>FY 2021 ACTUAL</b>	<b>FY 2022 PROJECTED</b>	<b>FY 2023 PROPOSED</b>	<b>% Change FY22 vs FY23</b>
<b>BEGINNING FUND BALANCE</b>	<b>21,144,887</b>	<b>26,448,805</b>	<b>27,987,405</b>	
<b>REVENUE SOURCES</b>				
Ad Valorem (Property Taxes)	13,234,039	14,155,500	14,490,800	2.3%
Franchise Taxes	1,564,294	1,580,700	1,581,800	0.1%
Other Taxes and Special Assessments	11,459,570	10,779,900	10,982,000	1.8%
Licenses & Permits	336,057	395,000	276,500	-42.9%
Fines & Fees	1,399,728	1,089,400	1,258,100	13.4%
Charges for Services	14,286,784	14,877,000	15,011,400	0.9%
Grant Revenue	629,383	3,071,900	5,039,200	39.0%
Intergovernmental Payments	13,211	9,000	8,500	-5.9%
Investment Earnings	140,104	82,200	82,600	0.5%
Contributions and Donations	46,960	62,600	15,000	-317.3%
Miscellaneous	267,124	226,800	56,500	-301.4%
Lease Proceeds	405,000	0	0	0.0%
Transfers In	3,233,500	7,415,700	6,882,800	-7.7%
<b>TOTAL REVENUE SOURCES</b>	<b>47,015,754</b>	<b>53,745,700</b>	<b>55,685,200</b>	<b>3.5%</b>

FY 2023 proposed expenditures increased by \$12,490,900 for a total of \$64,698,000 over the FY 2022 projection. Capital Improvement Projects is increasing by 65.4% over the prior year budget's projection with a total of \$15,421,500 proposed for FY 2023.

<b>EXPENDITURE TYPES</b>				
Personnel Service	17,762,317	18,987,200	20,703,400	8.3%
Supplies	882,210	1,114,400	1,208,000	7.7%
Maintenance	1,294,636	1,349,700	1,407,300	4.1%
Contractual Services	7,475,798	7,789,500	8,840,600	11.9%
Services	265,230	283,000	329,700	14.2%
Bad Debt Expense	43,354	66,500	66,500	0.0%
Recreational Services	132,983	147,000	163,000	9.8%
Utilities	1,208,829	927,100	932,600	0.6%
Grant Expenses	516,859	169,700	105,000	-61.6%
Outside Agency Payments	131,500	134,500	135,000	0.4%
Lease and Rental Payments	19,121	19,500	20,500	4.9%
Reserves and Reimbursements	(5,250)	0	5,000	100.0%
Fixed Asset Purchases	1,200,919	3,026,300	2,903,600	-4.2%
Capital Improvement Purchases	2,286,847	5,331,600	15,421,500	65.4%
Debt Service Payments	5,562,983	5,585,000	5,573,500	-0.2%
Transfers Out	2,933,500	7,276,100	6,882,800	-5.7%
<b>TOTAL EXPENDITURE TYPES</b>	<b>41,711,836</b>	<b>52,207,100</b>	<b>64,698,000</b>	<b>19.3%</b>
Increase (Decrease) in Fund Balance	5,303,918	1,538,600	(9,012,800)	
Ending Fund Balance (Actual/Estimate)	26,448,805	27,987,405	18,974,605	
Less Restricted Funds	(657,411)	(776,311)	(885,611)	
Less Reserve Requirements	(6,854,537)	(7,070,775)	(7,834,875)	
<b>Estimated Ending Fund Balance Remaining</b>	<b>18,936,857</b>	<b>20,140,319</b>	<b>10,254,119</b>	

**ALL FUNDS SUMMARY BY FUND TYPE**

8/1/2022

The following table provides a summary of the 2021 actual, 2022 projected, and 2023 proposed budgets for the City of Harker Heights by fund types.

The City of Harker Heights is organized into three fund types for accounting purposes:

Governmental Fund - General, Debt Service, Fixed Asset, and Capital Improvement Funds

Proprietary Fund - Utility, Sanitation, and Drainage Funds

Special Revenue Fund - Hotel/Motel, Restricted Court, Employee Benefit Trust, and Coronavirus Fund

	<b>GOVERNMENTAL FUNDS <sup>1</sup></b>	<b>PROPRIETARY FUNDS <sup>2</sup></b>	<b>SPECIAL REVENUE FUNDS <sup>3</sup></b>	<b>TOTAL ALL FUNDS</b>
FY 2021 Beginning Fund Balance	18,002,359	2,604,992	537,536	21,144,887
FY 2021 Actual Revenues	32,907,136	13,882,683	225,935	47,015,754
FY 2021 Actual Expenditures	29,138,014	12,467,762	106,060	41,711,836
Increase (Decrease) in Fund Balance	3,769,122	1,414,921	119,875	5,303,918
<b>FY 2021 Ending Fund Balance</b>	<b>21,771,481</b>	<b>4,019,913</b>	<b>657,411</b>	<b>26,448,805</b>
FY 2022 Projected Revenues	34,705,400	14,406,900	4,633,400	53,745,700
FY 2022 Projected Expenditures	34,111,100	13,581,500	4,514,500	52,207,100
Increase (Decrease) in Fund Balance	594,300	825,400	118,900	1,538,600
<b>FY 2022 Projected Ending Fund Balance</b>	<b>22,365,781</b>	<b>4,845,313</b>	<b>776,311</b>	<b>27,987,405</b>
FY 2023 Proposed Revenues	36,025,300	14,508,400	5,151,500	55,685,200
FY 2023 Proposed Expenditures	44,043,100	15,612,700	5,042,200	64,698,000
Increase (Decrease) in Fund Balance	(8,017,800)	(1,104,300)	109,300	(9,012,800)
<b>FY 2023 Projected Ending Fund Balance</b>	<b>14,347,981</b>	<b>3,741,013</b>	<b>885,611</b>	<b>18,974,605</b>
Less Restricted Funds	0	0	(885,611)	(885,611)
Less Reserve Requirements	(5,951,625)	(1,883,250)	0	(7,834,875)
<b>FY 2023 Projected Fund Balance Remaining</b>	<b>8,396,356</b>	<b>1,857,763</b>	<b>0</b>	<b>10,254,119</b>

<sup>1</sup> The Debt Service Fund will be proposed to receive \$3,176,800 in revenue (to include a transfer of \$50,000 from the General Fund) and use \$3,148,400 in expenditures.

<sup>1</sup> Transfers into the Fixed Asset Fund exceed the amount proposed expenditures for the 2023 fiscal year by \$83,400. The "Fixed Asset Fund" section provides more details.

<sup>1</sup> Capital project expenditures exceed the proposed revenues with many of the projects being funded by prior year bond proceeds and prior year transfers. These projects have been "carried over" so that they can be completed.

<sup>2</sup> Utility Fund expenditures have increased as the cost of goods and services rise and as the City begins implementation of the Lead and Copper Rule Revisions.

<sup>2</sup> The Drainage Fund was set up to do stormwater maintenance throughout the City. Funds are used to pay for maintenance of the city-wide drainage system and transferred to pay for capital projects.

<sup>2</sup> The Sanitation Fund is used a pass-through to pay Centex Management for residential and commercial pickup and also funds the City's Drop Site Center. These expenses exceed the proposed revenue by \$127,900.

<sup>3</sup> The opening of the new hotel near the end of FY 2022 and the reopening of an existing hotel brings the expectation of increased hotel occupancy taxes for the 2023 fiscal year.

<sup>3</sup> The Coronavirus Fund's expected revenue for FY 2023 exceeds the expenditures for the fiscal year by \$5,000. These funds must be spent by the 2024 fiscal year.

**TRENDS AND FORECASTS**

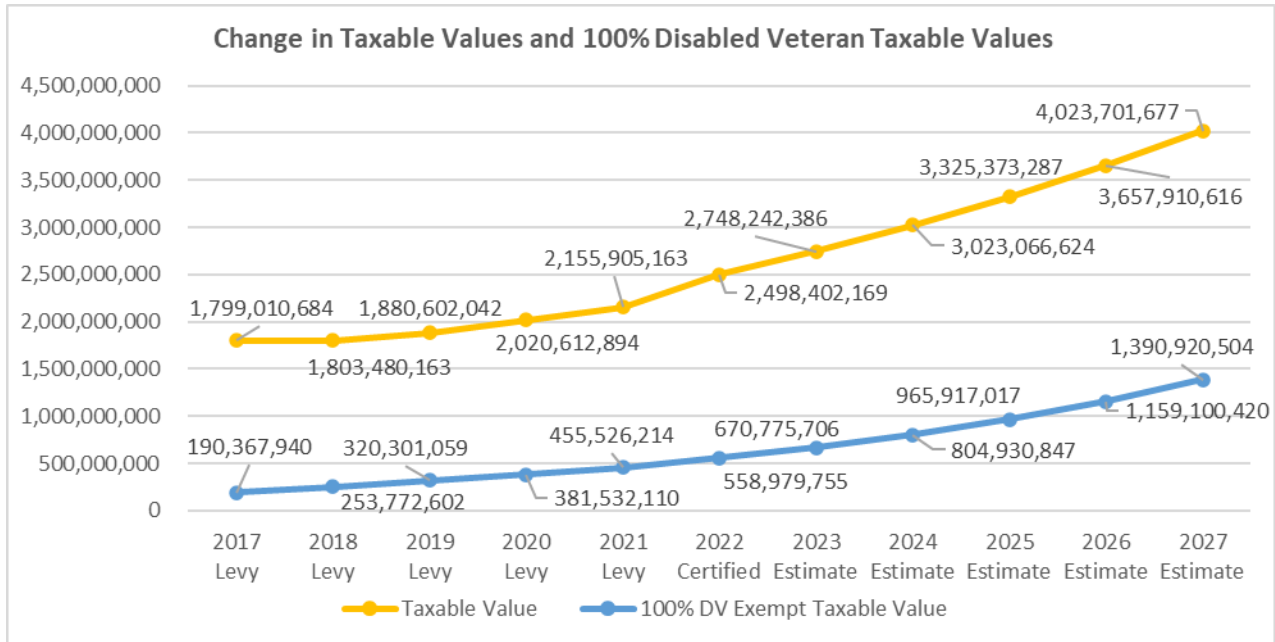
Those funds marked with an asterisk (\*) have a forecast within their respective sections, following their detailed budgets.

**GENERAL FUND\***

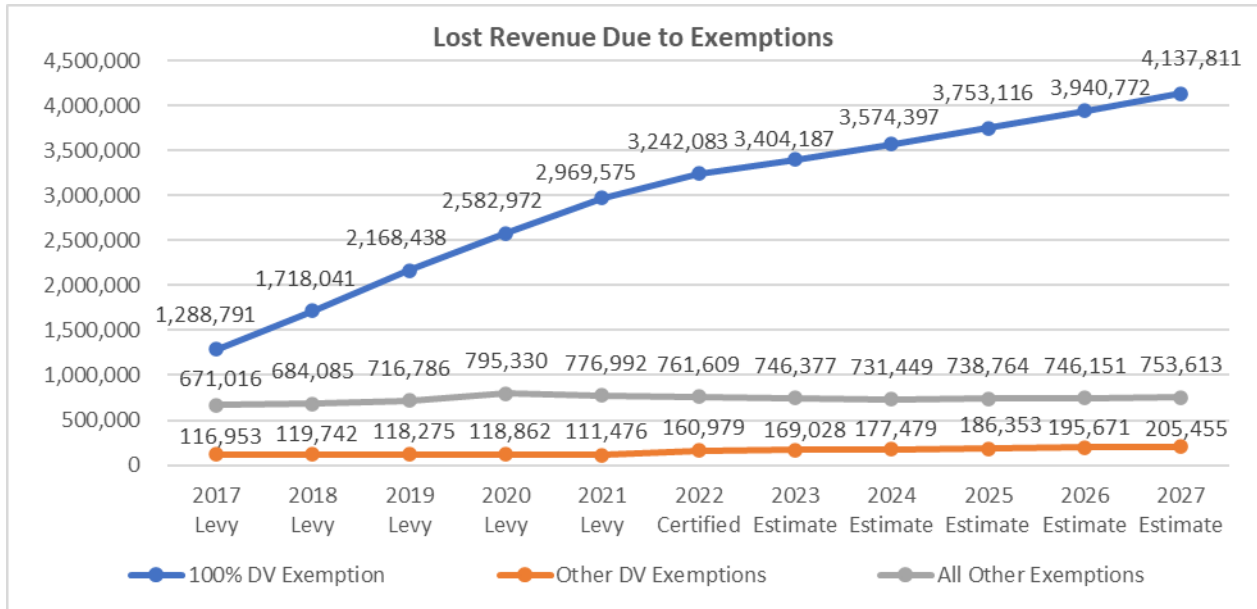
The General Fund is the main operating fund for the City.

Revenues

The major source of revenue for the General Fund is the Maintenance and Operation (M&O) portion of the property tax. The M&O tax rate is calculated as part of the Truth in Taxation process and the revenue received from this portion of the tax rate is 43.0% of the fund’s total revenue. The City works closely with the Bell County Appraisal District (BCAD) in setting a tax rate for the year. BCAD provides preliminary taxable values allowing Staff to do initial calculations of the tax rate to begin planning. BCAD will request Harker Heights’ debt payment amounts for the upcoming year, the sales tax revenue for the prior year, any exemption changes, and fund balance amounts for the General and Debt Service Funds in order to complete the Truth in Taxation calculation (Tax Rate Calculation Worksheet) and submit to the City by the August 1 deadline. Future forecasts are calculated at 0.50% increases each fiscal year due to House Bill 3613 impact on Harker Heights.

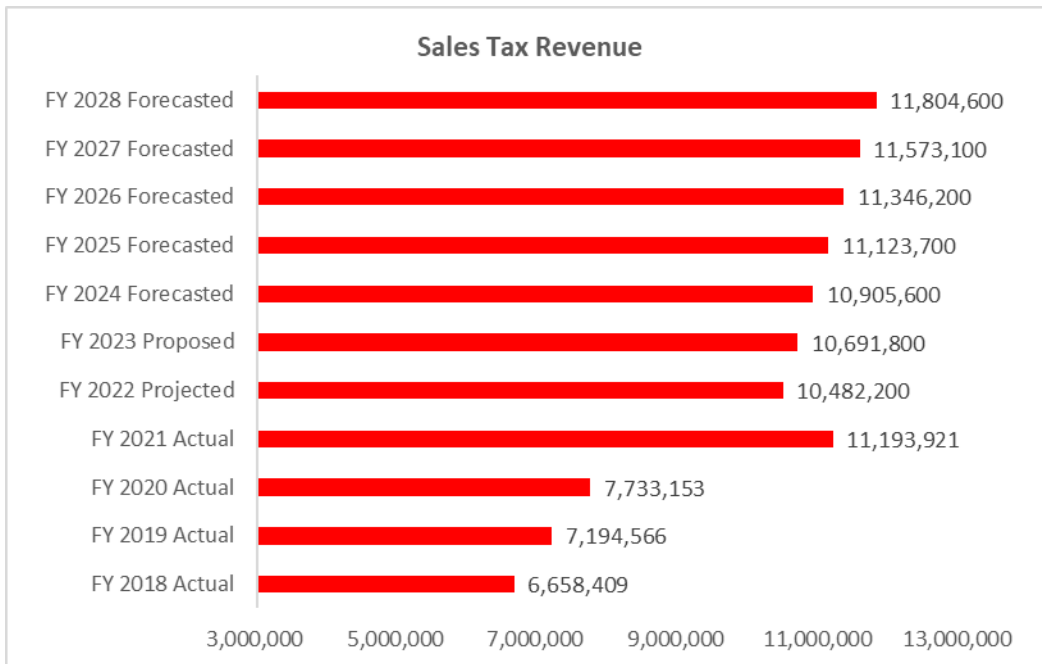


**TRENDS AND FORECASTS**



Sales tax is the second largest revenue source. The State of Texas imposes a state sales and use tax of 6.25%, Harker Heights imposes 1.5%, and Bell County 0.5% on taxable items. The City of Harker Heights and Bell County receive their portions from the Texas Comptroller’s Office monthly. In projecting this line item for the current year, actual revenue received at the time of the calculation and historical data is reviewed. Forecasts are projected at a two percent growth each fiscal year. This process is slightly easier two years after the start of the pandemic, with the 2021 fiscal year being an unprecedented year state-wide for sales tax revenue.

NOTE: During the 2021 fiscal year audit, posting of sales tax revenue changed from posting as of the date received to posting to the date earned. Therefore, there is a large increase when comparing FY 2020 to FY 2021 and then a decrease when comparing FY 2022 to FY 2021.



## TRENDS AND FORECASTS

Franchise fees are an agreed upon reimbursement amount paid by utility and/or cable companies to the City for usage of the City's right of way. The electric franchise fee is paid based on the number of kilowatt hours whereas gas, telephone, and cable franchise fees are based on a percentage of gross receipts. Cable franchise fees also include an additional one percent PEG fee to fund capital expenditures associated with **P**ublic, **E**ducational, and **G**overnmental facilities. Projections are calculated based on actual revenue received and historical trends. (Gas franchise fees have been received for the fiscal year by July.) These fees are forecasted as a group at a two percent increase each fiscal year however during planning, they are updated in comparison to current year actuals and broken down into their separate line items.

### Fund Specific Expenditures

The Recreational Services category consists of purchases made by the Municipal Library, Activity Center, and Parks and Recreation Center for the various activities that they conduct. These are operating line items and are discussed during each department's budget meeting for adequate projections for the current year and proposed budgets for the upcoming fiscal year. Forecasts are made at a one percent increase each fiscal year.

Outside Agency Payments are grant funding applied for by entities who have an impact on the citizens of Harker Heights. Applications are required and presentations are made to the City Council prior to their Budget Retreat. Forecasts are made based on the prior approvals made by the City Council and adjusted as needed.

Reimbursements have been forecasted for 380 Agreements that have been approved by the City Council. One is set to begin in the 2023 fiscal year and the other in FY 2024. The reimbursements are estimates at this point and will be closer to actual after more data is received and the first payment is made.

Transfers out are forecasted based on the amount available, the City's needs, and allowing for the General Fund to remain within its three-month fund balance requirement. These transfers are adjusted as needed based on any changes during future budget planning.

### **DEBT SERVICE FUND\***

The Debt Service Fund accumulates the resources for and makes the payments of general long-term debt.

### Revenues

The Debt Service Fund's major source of revenue is the Interest and Sinking (I&S) portion of the property tax. The I&S tax rate is calculated as part of the Truth in Taxation process and the revenue received from this portion of the rate totals closely to the amount of debt that the City owes for the upcoming fiscal year. Forecasts for property tax revenue in this fund for future years are estimated at the same percentage of increase or decrease as the percentage change in debt payments scheduled.

Transfers in are scheduled as needed to cover any deficit remaining due to the amount of Bell County Appraisal District Fees that are paid out of this fund. The City does not utilize the revenue received from property taxes to fund this expense.

### Fund Specific Expenditures

Bond expenses are budgeted based on the debt payments required each year. If debt is going to be issued in future years, estimates are obtained from the City's financial advisors and included in the projections and forecasts as applicable.

### **FIXED ASSET FUND\***

The Fixed Asset Fund accounts for the purchase of items that cost \$5,000 or more each.

### Revenues

Transfers into the Fixed Asset Fund are budgeted based on the amount necessary to cover proposed purchases (expenditures) for the year.



## TRENDS AND FORECASTS

### Fund Specific Expenditures

The fixed asset yearly plan is to budget approximately \$1,200,000 each year in purchases.

### **CAPITAL PROJECTS FUND\***

The Capital Projects Fund accounts for the purchase and construction of capital facilities. Since many of these can be multi-year projects, this is the only fund presented in a multi-year format.

### Revenues

Transfers into the Capital Projects Fund are budgeted based on the amount necessary to cover proposed projects for the year. Revenues may also include proposed or awarded grants as well as proposed or signed agreements for contributions for other entities.

### Fund Specific Expenditures

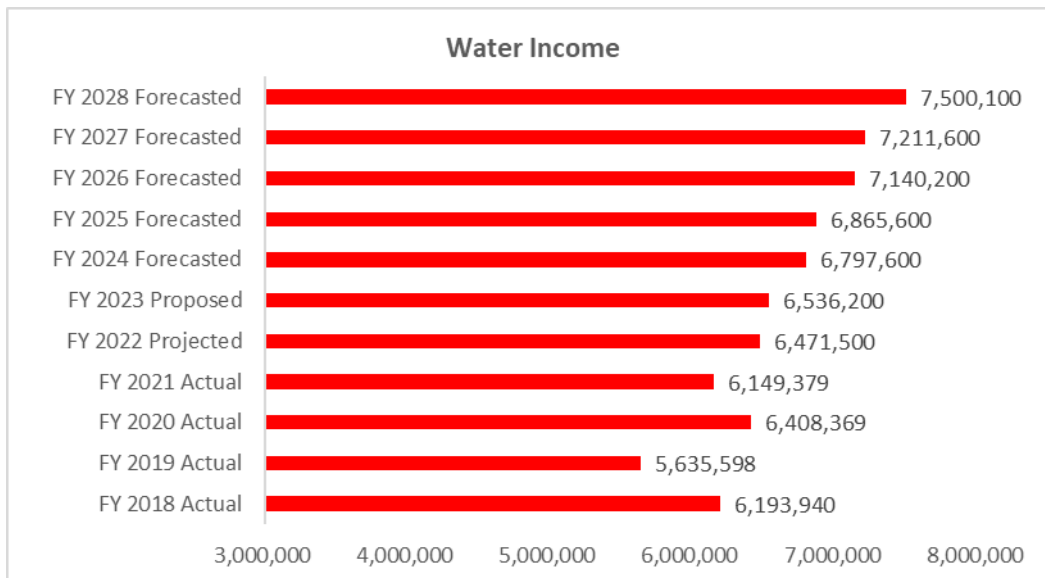
The current year projection includes projections for projects that were started in the current year, or even the prior year, based on where Staff feels it will be at fiscal year-end. Some of these projects may continue into the upcoming fiscal year, providing for a basis for the upcoming fiscal year's proposed budget. Others may be new projects for which request forms received during the budget planning process are utilized to construct the budget. As with all other budget items, the request forms, containing project name/description, operating budget impact, prioritization, and funding needs, are discussed and narrowed down to affordability and timing or project (i.e. does it have to be done at a certain time of the year or in conjunction with another project) and placed in the forecast.

### **UTILITY FUND\***

The Utility Fund accounts for the provision of water and wastewater service in the City.

### Revenues

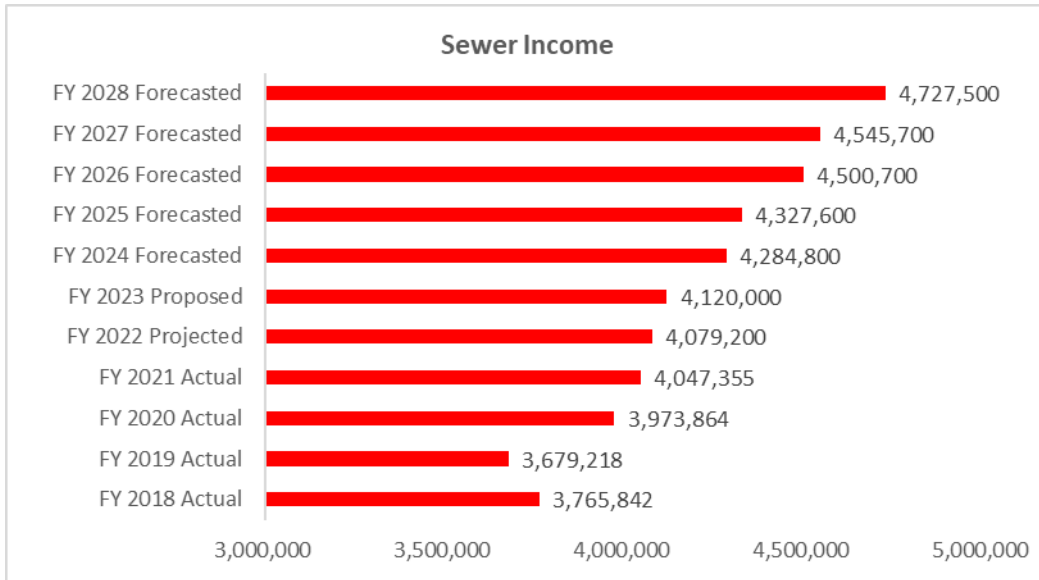
Water income is very elastic and depends a great deal on the weather. During budget planning, mid-year and nine-month revenue totals are used to determine projections as well as historical trends and patterns that may be similar. For the current 2022 fiscal year, it has been a very dry summer equating to a higher projection than budgeted. Forecasts include a yearly estimate of one percent growth and a rate increase of three percent every other year. If a rate increase is deemed unnecessary (i.e. revenues are sufficient to cover expenses), the alternating rate increase are adjusted for the following fiscal year.



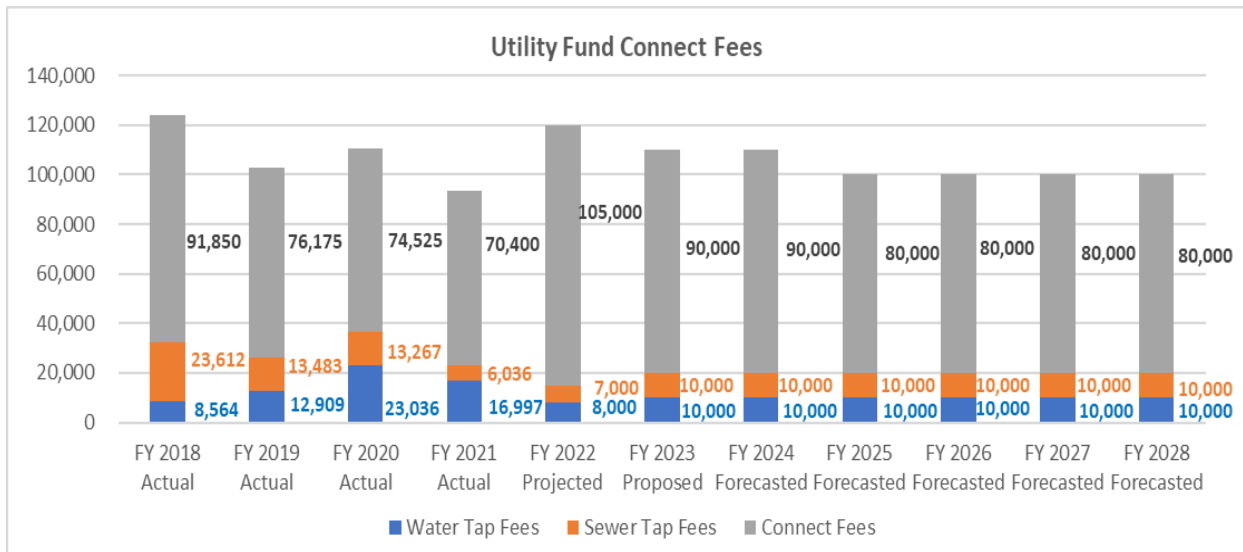
Sewer income is billed based on water consumption because there is not a way to determine the actual usage of sewer. Residential sewer charges are capped at 10,000-gallons; commercial usage is not capped. Projections for

## TRENDS AND FORECASTS

sewer are also calculated based on mid-year and nine-month totals and utilizing historical trends and patterns to ensure they fall in line. Forecasts include a yearly one percent growth rate and an alternating three percent rate increase as well.



Water Tap Fees, Sewer Tap Fees, and Connect Fees are all driven by development within the City. Like water and sewer income, it is important to look at the actual revenues received as well as the historical trend of the activity. Since these line items are so dependent on the activity of builders in the area and is ever changing, these are line items that are budgeted conservatively from year to year.

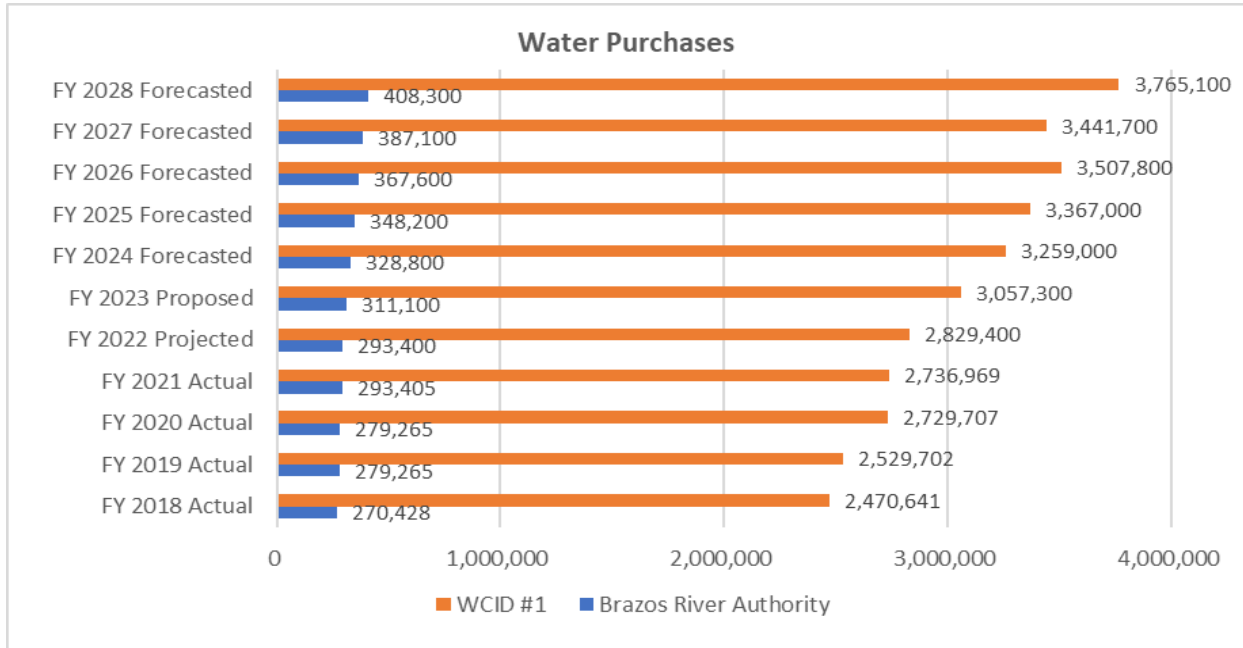


### Fund Specific Expenses

Water Purchases are payments made to the Brazos River Authority (BRA) and Bell County Water Control and Improvement District #1 (WCID #1). Annual payments are made to BRA for 3,535-acre feet of water. Based on a presentation made by BRA representatives, forecasts for future payments to BRA have been estimated to increase over the next few years between 5.3% and 6.0%. Payments to WCID #1 include 5,265-acre feet of water, election water, master fees, debt payments for improvements, and actual billable usage. Forecasts based on the WCID #1 presentation include a 7.0% - 8.0% increase in rates over the next few years, an increase of three percent each year

## TRENDS AND FORECASTS

in election water rates, and billable usage increasing by two percent each year. Debt payments are projected and forecasted per the debt payment schedule provided outlining the City of Harker Heights' portion of WCID #1's debt.



Bond expenses are budgeted based on the debt payments required each year. If debt is going to be issued in future years, estimates are obtained from the City's financial advisors and included in the projections and forecasts as applicable.

Transfers out are forecasted based on the amount available, the City's needs, and allowing for the Utility Fund to remain within its three-month fund balance requirement. These transfers are adjusted as needed based on any changes during future budget planning.

### **SANITATION FUND\***

The Sanitation Fund accounts for the operations related to providing sanitation services to citizens to include the outsourcing to Waste Management and the City's Drop Site Center.

#### Revenues

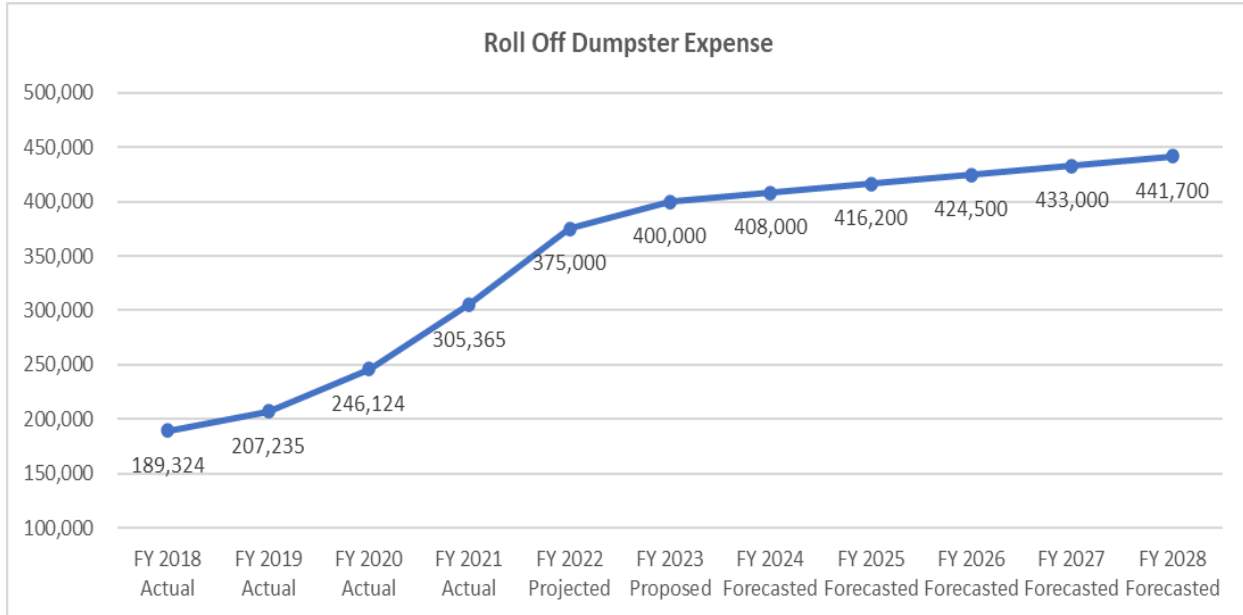
A flat fee is collected in revenue from residential and small commercial properties each month on utility bills for their trash pickup. Garbage income is forecasted at a two percent growth increase each fiscal year and a one percent increase every other year if needed. The revenue collected by the City is paid to Waste Management; if their rates increase, the City must raise its rate to compensate.

An additional flat fee of \$1 per month is charged for the use of the Drop Site Center ran by the City. This fee is forecasted at a two percent growth increase each fiscal year with no rate increases forecasted at this time.

#### Fund Specific Expenses

The roll off dumpsters supplied and emptied by Waste Management at the City's Drop Site Center has had a dramatic increase since its implementation and even more so since the pandemic. Its popularity has grown so much that considerations for moving the site to a larger location is in the works. Staff takes a look at the monthly cost of the pickups and projects how much the current year expenses will total. From that amount, a proposed amount is worked on and a forecasted increase of two percent each fiscal year is planned.

**TRENDS AND FORECASTS**



Another expense paid out to Waste Management is for the garbage contract. This fee is based on the number of residential and small commercial accounts within the City whose payments are collected by the Water Administration Department. Current year projections are determined by billings made throughout the year and forecasts are based on a three percent increase each fiscal year.

Transfers out of the Sanitation Fund are budgeted based on availability of funds and assist in funding purchases and projects City-wide. These transfers are forecasted in future years at an amount that leaves a small fund balance and is flexible.

**DRAINAGE FUND\***

The Drainage Fund accounts for drainage services provided throughout the City.

Revenues

A flat fee is collected in revenue from residential and commercial properties each month on utility bills for the drainage fee. Drainage fee revenue is forecasted at a one percent growth increase each fiscal year and no rate increases have been factored in thus far. Projections are calculated based on mid-year and nine-month revenue amounts as well as historical trends and patterns, if any are similar.

Fund Specific Expenses

Bond expenses are budgeted based on the debt payments required each year. If debt is going to be issued in future years, estimates are obtained from the City’s financial advisors and included in the projections and forecasts as applicable.

Since the Drainage Fund was created to assist in paying for drainage services and projects throughout the City, transfers to the Fixed Asset Fund and Capital Projects Fund are set to help fund them after all other expenses have been reviewed. These transfers are forecasted at an amount that allows for a small fund balance and are flexible.

**HOTEL/MOTEL FUND\***

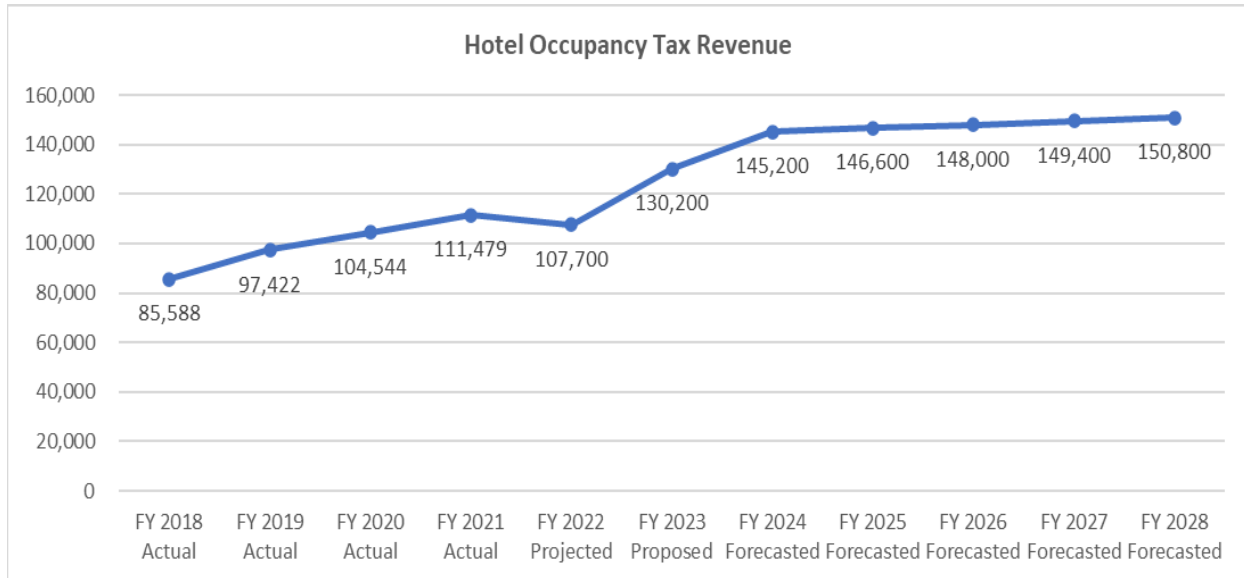
The Hotel/Motel Fund accounts for the levy and usage of the hotel occupancy tax.

Revenues

City hotel occupancy taxes, levied at seven percent of room rental rates, are recorded in the Hotel/Motel Fund. In Fiscal Year 2018, the City began receiving a portion of Bell County’s hotel occupancy taxes. With the delay of a new

**TRENDS AND FORECASTS**

hotel opening and the closing of a hotel for renovations due to damages, it has been difficult to project the revenue for this item. For the opening of the new hotel, our forecast method is to compare it to a similar hotel in the City for future receipts until we can see what they bring in.



**Fund Specific Expenditures**

This is a restricted fund and there are requirements to what the funds received can be spent on. The first test is that the “event” or funded project must put “heads in beds”, or be something that requires an overnight stay, as well as promote tourism, conventions, and the hotel industry. Then it must fit one of several additional categories of which the City of Harker Heights has funded (1) advertising and promotional programs, (2) encouragement and promotion of the arts, (3) historical restoration and preservation projects, and (4) sporting events for which the majority of participants come from out of town.

**RESTRICTED COURT FUND\***

The Restricted Court Fund accounts for the revenues collected from court fines that are restricted for a specific purpose and their use.

**Revenues**

Finance and Municipal Court Staff review historical and current year data to project where the City will be for the current and proposed budget year. Municipal Court Staff keeps everyone apprised of any changes in the laws that affect the fine amount collected.

**Fund Specific Expenditures**

The expenditures are planned based on the amount accumulated in the cash accounts, the amount expected to be received in revenue, and the allowed expenditure based on the revenue type.

**EMPLOYEE BENEFITS FUND**

The Employee Benefits Fund was created as a pass-through for the collection and payment of employee insurance premiums. Since this fund is only a pass-through, there is no forecast.

**Revenues**

Trending data reviewed is the interest earned, which is reviewed during budget planning for a projected amount and proposal for the upcoming fiscal year.

## TRENDS AND FORECASTS

### Fund Specific Expenditures

The only expenditure incurred by this fund is bank fees for checks which occur on an as needed basis, typically every two years, at under \$100.

### **CORONAVIRUS FUND\***

The Coronavirus Fund accounts for the revenue and usage of grant funds received through the American Rescue Plan Act and as Coronavirus Relief Funding.

### Revenues

The revenues proposed in this fund are interest and grant revenue. Interest is reviewed as with all other funds and grant revenue is posted as it is recognized, or when the funding received is used to make a purchase.

### Fund Specific Expenditures

The expenditures that have been proposed have been projects and/or purchases that the City has wanted to do but funding was minimal. Staff plans projects that fit the guidelines of the grant funding to the projects needed within the City. Projects and purchases not fitting the guidelines have been able to be funded under capital projects or fixed assets funding without needing to go out for a bond at this time with the utilization of Coronavirus Funding.

## **OTHER TRENDS AND FORECASTS RELATED TO GENERAL, UTILITY, SANITATION, AND DRAINAGE FUNDS**

### Personnel

Personnel projections for the current year are based on mid-year and nine-month data as well as collaboration with Human Resources regarding any vacancies, retirements, etc. Future forecasts are made at a two percent increase. Personnel requests for the upcoming year are reviewed by the Human Resources Director, recommendations made to the City Manager and Assistant City Manager, and those are added to the proposed budget.

Overtime projections are discussed during budget meetings and calculated by Staff for comparison. Worker's compensation has been paid and any adjustments made by mid-year, therefore the projections for this line item is the actual expense. Projections for health insurance are calculated based on mid-year and nine-month data as well as the hiring data received from Human Resources regarding positions. Retirement expenditures are calculated based on the salary and overtime projection.

Forecasts on these personnel line items are as follows: a one percent increase to overtime and worker's compensation, a ten percent increase to health insurance, and an additional 0.02% added to the retirement rate charged to the City. Attention is also paid to whether the totals make sense historically as well as in general to current staffing.

### Operating Expenses

Other operating expenses are discussed with Department Heads, along with the City Manager and Assistant City Manager, during their budget meetings regarding their remaining needs for the current year and requests for the upcoming fiscal year. Those line items are forecasted between 0 – 2% for future years.



**GENERAL FUND**

GENERAL FUND REVENUE SUMMARY

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>9,859,615</b>	<b>10,425,361</b>	<b>17,373,044</b>	<b>14,843,280</b>	<b>14,843,280</b>	<b>14,565,180</b>
<b>PROPERTY TAXES</b>						
700 Tax Receipts	10,143,100	10,003,861	10,994,600	10,332,195	10,994,600	11,367,000
703 Fines and Penalties	0	54,385	0	0	0	0
<b>TOTAL PROPERTY TAXES</b>	<b>10,143,100</b>	<b>10,058,246</b>	<b>10,994,600</b>	<b>10,332,195</b>	<b>10,994,600</b>	<b>11,367,000</b>
<b>FRANCHISE TAXES</b>						
080 Cable Franchise Fees	335,000	320,301	320,000	162,851	324,800	325,000
081 Electricity Franchise Fees	953,000	966,465	950,000	518,073	950,000	950,000
082 Gas Franchise Fees	70,000	92,132	70,000	39,597	103,000	100,000
083 Telephone Franchise Fees	10,000	9,852	9,000	4,442	10,000	10,000
<b>TOTAL FRANCHISE TAXES</b>	<b>1,368,000</b>	<b>1,388,750</b>	<b>1,349,000</b>	<b>724,963</b>	<b>1,387,800</b>	<b>1,385,000</b>
<b>SALES AND OTHER TAXES</b>						
707 Mixed Drink Tax	70,000	119,256	95,000	57,648	150,000	120,000
708 Bingo Tax	20,000	34,914	30,000	20,295	40,000	40,000
709 Sales Tax	6,927,400	11,193,921	8,250,000	5,233,330	10,482,200	10,691,800
<b>TOTAL SALES AND OTHER TAXES</b>	<b>7,017,400</b>	<b>11,348,091</b>	<b>8,375,000</b>	<b>5,311,273</b>	<b>10,672,200</b>	<b>10,851,800</b>
<b>LICENSES AND PERMITS</b>						
022 Platting and Rezoning	30,000	27,399	30,000	13,225	28,000	25,000
050 City Registration Fee	35,000	28,455	25,000	17,435	25,000	25,000
051 Building Permits	250,000	247,923	175,000	188,515	310,000	200,000
052 Contractor's Registration	15,000	22,770	15,000	11,925	20,000	17,500
053 Fire Permit Revenue	10,000	9,510	8,000	4,526	12,000	9,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>340,000</b>	<b>336,057</b>	<b>253,000</b>	<b>235,626</b>	<b>395,000</b>	<b>276,500</b>
<b>FINES AND FEES</b>						
016 Court Fines	1,000,000	1,006,852	1,000,000	359,486	675,000	850,000
<b>TOTAL FINES AND FEES</b>	<b>1,000,000</b>	<b>1,006,852</b>	<b>1,000,000</b>	<b>359,486</b>	<b>675,000</b>	<b>850,000</b>
<b>CHARGES FOR SERVICES</b>						
036 Aquatic Revenue	40,000	18,751	40,000	0	25,000	40,000
037 Recreation Programs	15,000	6,861	30,000	4,874	12,000	20,000
038 Youth Sports Activities	100,000	77,478	100,000	67,758	105,000	115,000
039 Concession Stand	5,000	2,148	5,000	2,124	3,000	5,000
040 Adult Activities	10,000	6,232	10,000	192	5,000	7,500
041 Park Facility Rentals	30,000	29,142	30,000	23,999	50,000	30,000
042 Discounts - Youth Sports	0	0	0	(880)	(1,000)	(1,000)
058 False Alarm Fees	0	4,034	0	3,125	5,000	0
100 Ambulance Collection Fees	(58,000)	0	(54,900)	0	0	0
101 Ambulance Service	715,000	716,403	686,500	312,996	750,000	725,000
112 Animal Services	75,000	125,433	95,000	61,160	115,000	100,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>932,000</b>	<b>986,482</b>	<b>941,600</b>	<b>475,348</b>	<b>1,069,000</b>	<b>1,041,500</b>
<b>INTERGOVERNMENTAL PAYMENTS</b>						
070 Grant Revenue	4,509,800	600,100	142,000	31,051	201,500	119,500
102 Reimburse Bell County	5,000	9,693	5,000	5,533	5,500	5,000
103 Central Texas Trauma Council	2,000	3,518	2,500	0	3,500	3,500
<b>TOTAL INTERGOVERNMENTAL PAYMENTS</b>	<b>4,516,800</b>	<b>613,311</b>	<b>149,500</b>	<b>36,584</b>	<b>210,500</b>	<b>128,000</b>
<b>INVESTMENT EARNINGS</b>						
020 Interest Income	250,000	78,152	75,000	14,210	36,000	40,000
201 Net Value of Investments	0	(33)	0	0	0	0
<b>TOTAL INVESTMENT EARNINGS</b>	<b>250,000</b>	<b>78,119</b>	<b>75,000</b>	<b>14,210</b>	<b>36,000</b>	<b>40,000</b>



GENERAL FUND REVENUE SUMMARY

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>CONTRIBUTIONS AND DONATIONS</b>						
400 Donations	0	5,920	0	6,634	6,600	0
401 Donations - Police	0	2,051	0	4,013	4,000	0
402 Donations - Healthy Homes	0	1,625	0	2,710	3,000	0
403 Donations - Library	0	10,065	0	12,068	12,100	0
404 Donations - Parks & Recreation	0	5,000	0	3,180	8,000	0
405 Donations - National Night Out	0	25	0	0	0	0
406 Donations - Pet Adoption Center	15,000	14,506	15,000	15,712	20,000	15,000
407 Donations - Activity Center	0	0	0	0	0	0
<b>TOTAL CONTRIBUTIONS AND DONATIONS</b>	<b>15,000</b>	<b>39,192</b>	<b>15,000</b>	<b>44,317</b>	<b>53,700</b>	<b>15,000</b>
<b>MISCELLANEOUS</b>						
010 Credit Card Fees	(35,000)	0	(41,500)	0	0	0
011 Technology Fee - My Permit Now	10,000	10,761	10,000	5,492	11,000	10,000
015 Cash Over (Short)	0	0	0	(1)	0	0
021 Miscellaneous Income	20,000	16,443	20,000	10,085	16,500	16,500
023 Taxable Income	16,000	8,597	10,000	5,850	11,000	10,000
025 Miscellaneous A/R Income	0	0	0	0	0	0
030 Insurance Proceeds	0	56,597	0	21,284	70,900	0
031 Settlement of Claim	0	300	0	0	0	0
032 Gain on Sale of Asset	0	16,000	0	10	0	0
055 Street Paving Payments	0	0	0	0	0	0
056 Public Nuisance Assmt Pmt	0	18,617	0	12,000	15,100	0
111 Impound Fees	0	0	0	0	0	0
113 Auction Abandoned Property	0	304	0	48,662	48,700	0
115 Seized Money	0	2,953	0	0	0	0
116 State Seizure Funds	0	0	0	0	0	0
600 Lease Agreement Proceeds	0	405,000	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>	<b>11,000</b>	<b>535,572</b>	<b>(1,500)</b>	<b>103,382</b>	<b>173,200</b>	<b>36,500</b>
<b>TRANSFERS IN</b>						
802 Transfer from Utility Fund	500,000	0	250,000	0	250,000	250,000
803 Transfer from Drainage Fund	0	200,000	0	0	0	0
804 Transfer from Sanitation Fund	200,000	200,000	150,000	0	150,000	100,000
812 Transfer from Restr Courts Fund	83,500	83,500	85,000	85,000	85,000	100,000
815 Transfer from Coronavirus Fund	0	0	240,200	209,800	209,800	0
<b>TOTAL TRANSFERS IN</b>	<b>783,500</b>	<b>483,500</b>	<b>725,200</b>	<b>294,800</b>	<b>694,800</b>	<b>450,000</b>
<b>TOTAL REVENUES</b>	<b>26,376,800</b>	<b>26,874,172</b>	<b>23,876,400</b>	<b>17,932,184</b>	<b>26,361,800</b>	<b>26,441,300</b>
<b>INCR (DECR) IN FUND BALANCE</b>	<b>3,897,600</b>	<b>4,417,919</b>	<b>(6,923,600)</b>	<b>2,146,426</b>	<b>(278,100)</b>	<b>(1,048,000)</b>
<b>ENDING FUND BALANCE</b>	<b>13,757,215</b>	<b>14,843,280</b>	<b>10,449,444</b>	<b>16,989,706</b>	<b>14,565,180</b>	<b>13,517,180</b>
<b>FUND BALANCE REQUIREMENT</b>	<b>5,404,975</b>	<b>5,301,563</b>	<b>5,637,675</b>		<b>5,473,400</b>	<b>5,951,625</b>
(Three Months Operating Expense)						

GENERAL FUND EXPENDITURE SUMMARY

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICE</b>						
001 Salaries	12,329,400	11,890,022	12,796,100	6,207,215	12,468,100	13,558,600
002 Overtime	526,900	523,454	520,500	294,430	504,700	518,900
003 Worker's Compensation	143,900	148,944	144,400	133,171	133,200	197,800
004 Health Insurance	1,068,900	963,218	1,342,100	607,614	1,224,200	1,429,800
005 Social Security	983,600	922,896	1,018,600	481,853	992,500	1,076,700
006 Retirement	1,896,000	1,824,529	1,965,900	954,340	1,904,500	2,099,500
<b>TOTAL PERSONNEL SERVICE</b>	<b>16,948,700</b>	<b>16,273,063</b>	<b>17,787,600</b>	<b>8,678,623</b>	<b>17,227,200</b>	<b>18,881,300</b>
<b>SUPPLIES</b>						
010 Office	98,400	68,138	101,400	43,357	94,700	105,200
011 Vehicle	236,500	240,712	249,300	140,473	306,400	317,700
012 General	124,600	124,652	141,600	71,637	149,500	146,800
013 Equipment	69,800	46,546	93,100	22,710	84,400	144,700
014 Uniforms	107,300	84,560	105,500	41,913	112,500	113,000
015 Recreational	6,000	4,086	6,500	780	4,500	11,000
016 Chemical	12,200	11,632	12,200	4,484	15,000	15,000
017 Clinical	20,000	49,407	60,000	29,900	60,000	60,000
028 Animal Care	60,000	33,578	30,000	17,490	35,000	35,000
029 Medical	60,000	59,473	60,000	34,204	60,200	65,300
<b>TOTAL SUPPLIES</b>	<b>794,800</b>	<b>722,784</b>	<b>859,600</b>	<b>406,948</b>	<b>922,200</b>	<b>1,013,700</b>
<b>MAINTENANCE</b>						
020 Vehicle	139,000	156,291	125,000	104,207	194,500	167,000
021 Building	101,300	121,988	112,800	46,790	124,400	124,100
022 Equipment	335,700	334,165	398,300	240,311	371,300	422,300
023 Ground	165,900	152,592	166,000	53,881	165,600	169,500
<b>TOTAL MAINTENANCE</b>	<b>741,900</b>	<b>765,036</b>	<b>802,100</b>	<b>445,189</b>	<b>855,800</b>	<b>882,900</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	194,000	192,494	197,500	189,570	196,300	216,400
046 Equipment Rental	30,000	10,187	23,800	11,528	22,800	23,200
047 Contract Labor	455,100	430,882	535,500	313,584	498,700	463,900
051 Credit Card Service Fees	6,800	46,103	6,800	20,890	49,000	52,100
081 Bank Fees	800	2,349	15,000	3,961	12,100	24,000
083 Audit Fees	30,000	29,200	27,000	24,500	26,000	26,000
084 Tax Appraisal Contract	108,000	102,558	110,500	53,555	110,100	118,200
086 Nuisance Abatement	245,000	126,676	50,000	2,241	22,000	45,000
087 State Tax Payments	335,000	400,414	397,500	132,739	250,000	300,000
090 Legal Fees	72,000	94,560	107,000	50,889	103,500	109,000
091 Advertising	28,200	13,136	32,500	3,532	16,000	27,200
092 Professional Fees	237,700	191,413	225,200	123,079	251,100	270,300
095 Required Public Notices	14,900	24,893	18,700	9,508	21,100	22,500
096 Prosecutor Fees	58,000	16,323	58,000	10,963	20,000	20,000
100 Ambulance Collection Fees	0	51,763	0	31,130	54,900	57,200
102 Medical Director Contract	20,000	20,000	20,000	20,000	20,000	20,000
407 Rent Expense	0	615	0	285	300	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>1,835,500</b>	<b>1,753,566</b>	<b>1,825,000</b>	<b>1,001,954</b>	<b>1,673,900</b>	<b>1,795,000</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	1,436	0	1,021	600	0
036 Election Expense	30,000	31,102	16,000	65	0	22,500
037 Lobby and Legislation	0	322	0	0	0	0
041 Dues and Subscriptions	57,400	46,752	49,500	29,269	44,400	51,600
042 Travel and Training	139,700	94,936	148,900	69,773	135,200	156,900
043 Impound Expense	500	105	500	290	500	500
104 Fire Prevention	6,000	2,488	6,000	4,565	6,000	6,000
105 Safety Training	900	1,313	900	0	900	900
400 Public Awareness	5,000	3,854	5,000	1,458	3,500	3,500

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GENERAL FUND EXPENDITURE SUMMARY

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>SERVICES, continued</b>						
404 Youth Task Force	10,500	0	10,500	0	0	5,000
405 Economic Development	22,500	20,000	22,500	10,000	20,000	20,000
<b>TOTAL SERVICES</b>	<b>272,500</b>	<b>202,308</b>	<b>259,800</b>	<b>116,441</b>	<b>211,100</b>	<b>266,900</b>
<b>RECREATIONAL SERVICES</b>						
059 Adaptive Sports	10,000	1,848	10,000	0	6,000	6,000
060 Tree City USA	10,000	9,554	10,000	2,500	8,000	10,000
061 Living Legacy	4,500	2,898	4,500	1,215	6,500	4,500
065 Trophies and Awards	15,000	10,546	15,000	2,304	13,000	15,000
066 Uniforms and Equipment (Rec)	45,000	40,075	45,000	17,090	43,000	50,000
067 Events & Programs	63,800	66,212	68,900	39,006	69,000	75,000
069 Adult Sports	2,000	1,850	2,500	435	1,500	2,500
<b>TOTAL RECREATIONAL SERVICES</b>	<b>150,300</b>	<b>132,983</b>	<b>155,900</b>	<b>62,550</b>	<b>147,000</b>	<b>163,000</b>
<b>UTILITIES</b>						
040 Utilities	497,000	627,010	491,500	238,740	468,200	469,200
045 Telephone	91,600	89,773	97,000	42,884	87,000	91,500
<b>TOTAL UTILITIES</b>	<b>588,600</b>	<b>716,783</b>	<b>588,500</b>	<b>281,624</b>	<b>555,200</b>	<b>560,700</b>
<b>GRANT EXPENSES</b>						
070 Other Expense (Grants)	147,500	164,239	136,500	72,338	163,400	100,900
075 LEOSE Training	7,000	1,015	4,600	4,524	6,300	4,100
076 COVID 19 Expenses	5,000	350,444	0	0	0	0
077 Sheltering Expenses	0	1,161	0	0	0	0
<b>TOTAL GRANT EXPENSES</b>	<b>159,500</b>	<b>516,859</b>	<b>141,100</b>	<b>76,862</b>	<b>169,700</b>	<b>105,000</b>
<b>OUTSIDE AGENCY PAYMENTS</b>						
401 Transportation (HOP)	0	0	0	0	0	0
402 Heart of TX Defense Alliance	17,000	17,000	17,000	17,000	17,000	17,000
403 Chamber of Commerce-H Heights	50,000	50,000	50,000	25,000	50,000	50,000
408 Boys & Girls Club Contribution	30,000	30,000	30,000	0	30,000	30,000
409 Greater Killeen Comm Clinic	12,000	12,000	15,000	15,000	15,000	15,500
<b>TOTAL OUTSIDE AGENCY PAYMENTS</b>	<b>109,000</b>	<b>109,000</b>	<b>112,000</b>	<b>57,000</b>	<b>112,000</b>	<b>112,500</b>
<b>LEASE AND RENTAL PAYMENTS</b>						
600 Pitney Bowes Lease	3,500	3,493	3,500	2,760	3,500	3,500
615 Xerox Rental	15,600	15,628	15,600	4,473	8,800	8,800
6xx Xerox Lease Payments (GASB 87)	0	0	0	3,600	7,200	8,200
<b>TOTAL LEASE/RENTAL PAYMENTS</b>	<b>19,100</b>	<b>19,121</b>	<b>19,100</b>	<b>10,833</b>	<b>19,500</b>	<b>20,500</b>
<b>RESERVES AND REIMBURSEMENTS</b>						
007 Reserve for Personnel	0	(5,250)	0	0	0	0
2xx Reimbursement: Gambit	0	0	0	0	0	5,000
2xx Reimbursement: Yellow Lilly	0	0	0	0	0	0
<b>TOTAL RESERVES/REIMBURSEMENTS</b>	<b>0</b>	<b>(5,250)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>TRANSFERS OUT</b>						
800 Transfer to Fixed Assets	0	750,000	500,000	500,000	500,000	500,000
805 Transfer to Capital Projects	500,000	500,000	2,500,000	2,500,000	2,500,000	3,000,000
806 Transfer to Debt Service	0	0	0	0	0	50,000
Transfer Cable PEG Funds to Fixed Assets	0	0	98,600	0	98,600	132,800
Transfer CRF Funds to Fixed Assets	212,700	0	0	53,398	53,400	0
Transfer ARPA Funds to Fixed Assets	146,600	0	0	41,417	41,400	0
815 Transfer to Coronavirus Fund	0	0	5,150,700	1,552,919	1,552,900	0
<b>TOTAL RESERVES/TRANSFERS</b>	<b>859,300</b>	<b>1,250,000</b>	<b>8,249,300</b>	<b>4,647,734</b>	<b>4,746,300</b>	<b>3,682,800</b>
<b>GRAND TOTAL</b>	<b>22,479,200</b>	<b>22,456,253</b>	<b>30,800,000</b>	<b>15,785,758</b>	<b>26,639,900</b>	<b>27,489,300</b>

-13.51%

3.19%

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICE</b>						
001 Salaries	6,000	6,000	6,000	3,000	6,000	6,000
005 Social Security	500	459	500	230	500	500
<b>TOTAL PERSONNEL SERVICE</b>	<b>6,500</b>	<b>6,459</b>	<b>6,500</b>	<b>3,230</b>	<b>6,500</b>	<b>6,500</b>
<b>SUPPLIES</b>						
010 Office	0	0	0	0	0	0
012 General	15,000	10,215	15,000	8,703	15,000	15,000
<b>TOTAL SUPPLIES</b>	<b>15,000</b>	<b>10,215</b>	<b>15,000</b>	<b>8,703</b>	<b>15,000</b>	<b>15,000</b>
<b>CONTRACTUAL SERVICES</b>						
090 Legal Fees	6,000	3,331	16,000	11,775	18,000	18,000
095 Required Public Notices	0	715	700	0	0	2,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>6,000</b>	<b>4,046</b>	<b>16,700</b>	<b>11,775</b>	<b>18,000</b>	<b>20,000</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	0	0	0	0	0
036 Election Expense	30,000	31,102	16,000	65	0	22,500
041 Dues and Subscriptions	1,000	104	900	155	200	200
042 Travel and Training	10,000	3,252	15,000	4,165	10,000	10,000
<b>TOTAL SERVICES</b>	<b>41,000</b>	<b>34,458</b>	<b>31,900</b>	<b>4,385</b>	<b>10,200</b>	<b>32,700</b>
<b>OUTSIDE AGENCY PAYMENTS</b>						
401 Transportation (HOP)	0	0	0	0	0	0
402 Heart of TX Defense Alliance	17,000	17,000	17,000	17,000	17,000	17,000
403 Chamber of Commerce - H Heights	50,000	50,000	50,000	25,000	50,000	50,000
408 Boys & Girls Club Contr	30,000	30,000	30,000	0	30,000	30,000
409 Greater Killeen Comm Clinic	12,000	12,000	15,000	15,000	15,000	15,500
<b>TOTAL OUTSIDE AGENCY PAYMENTS</b>	<b>109,000</b>	<b>109,000</b>	<b>112,000</b>	<b>57,000</b>	<b>112,000</b>	<b>112,500</b>
<b>GRAND TOTAL</b>	<b>177,500</b>	<b>164,178</b>	<b>182,100</b>	<b>85,093</b>	<b>161,700</b>	<b>186,700</b>
					-11.20%	15.46%

**ADMINISTRATION**

8/1/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
<b>PERSONNEL SERVICE</b>						
001 Salaries	711,300	741,858	751,600	383,647	775,100	867,900
002 Overtime	8,000	13,205	8,000	5,009	6,200	8,000
003 Worker's Compensation	5,200	5,355	5,700	5,303	5,300	8,500
004 Health Insurance	53,500	53,139	64,400	33,371	68,400	83,400
005 Social Security	55,000	53,303	58,100	25,996	59,800	67,000
006 Retirement	107,500	111,665	112,600	56,355	115,900	134,100
<b>TOTAL PERSONNEL SERVICE</b>	<b>940,500</b>	<b>978,525</b>	<b>1,000,400</b>	<b>509,681</b>	<b>1,030,700</b>	<b>1,168,900</b>
<b>SUPPLIES</b>						
010 Office	2,000	3,825	2,000	6,127	12,000	12,000
012 General	20,000	18,916	25,500	8,554	25,500	13,000
<b>TOTAL SUPPLIES</b>	<b>22,000</b>	<b>22,741</b>	<b>27,500</b>	<b>14,681</b>	<b>37,500</b>	<b>25,000</b>
<b>MAINTENANCE</b>						
021 Building	10,000	17,678	15,000	7,165	16,000	16,000
022 Equipment	6,500	6,530	6,700	5,329	6,800	17,700
<b>TOTAL MAINTENANCE</b>	<b>16,500</b>	<b>24,208</b>	<b>21,700</b>	<b>12,494</b>	<b>22,800</b>	<b>33,700</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	7,000	6,688	7,900	7,542	7,700	9,400
051 Credit Card Service Fees	0	29,116	0	13,406	30,000	30,000
081 Bank Fees	800	2,349	15,000	3,961	12,100	24,000
090 Legal Fees	64,000	91,229	90,000	39,114	85,000	90,000
091 Advertising	7,000	1,429	12,000	200	2,000	2,000
092 Professional Fees	99,000	81,806	108,500	40,888	132,000	125,000
095 Required Public Notices	8,000	15,102	8,000	4,942	10,000	10,000
096 Prosecutor Fees	58,000	16,323	58,000	10,963	20,000	20,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>243,800</b>	<b>244,042</b>	<b>299,400</b>	<b>121,016</b>	<b>298,800</b>	<b>310,400</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	0	0	0	0	0
037 Lobby and Legislation	0	322	0	0	0	0
041 Dues and Subscriptions	10,500	12,945	12,500	5,934	12,000	12,000
042 Travel and Training	12,500	6,566	13,700	7,149	13,700	17,400
400 Public Awareness	5,000	3,854	5,000	1,458	3,500	3,500
404 Youth Task Force	10,500	0	10,500	0	0	5,000
405 Economic Development	22,500	20,000	22,500	10,000	20,000	20,000
<b>TOTAL SERVICES</b>	<b>61,000</b>	<b>43,687</b>	<b>64,200</b>	<b>24,541</b>	<b>49,200</b>	<b>57,900</b>
<b>UTILITIES</b>						
040 Utilities	24,000	33,400	25,000	12,915	26,400	26,400
045 Telephone	900	2,633	2,600	1,563	3,100	3,100
<b>TOTAL UTILITIES</b>	<b>24,900</b>	<b>36,033</b>	<b>27,600</b>	<b>14,478</b>	<b>29,500</b>	<b>29,500</b>
<b>GRANT EXPENSES</b>						
070 Other Expense (Grants)	9,700	0	9,700	0	0	0
076 COVID 19 Expenses	5,000	350,444	0	0	0	0
077 Sheltering Expenses	0	1,161	0	0	0	0
<b>TOTAL GRANT EXPENSES</b>	<b>14,700</b>	<b>351,605</b>	<b>9,700</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LEASE AND RENTAL PAYMENTS</b>						
600 Pitney Bowes Lease	3,500	3,493	3,500	2,760	3,500	3,500
615 Xerox Rental	2,000	2,028	2,000	1,010	2,000	2,000
<b>TOTAL LEASE/RENTAL PAYMENTS</b>	<b>5,500</b>	<b>5,521</b>	<b>5,500</b>	<b>3,770</b>	<b>5,500</b>	<b>5,500</b>
<b>RESERVES AND REIMBURSEMENTS</b>						
007 Reserve for Personnel	0	(5,250)	0	0	0	0
2xx Reimbursement: Gambit	0	0	0	0	0	5,000
<b>TOTAL RESERVES/REIMBURSEMENTS</b>	<b>0</b>	<b>(5,250)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>GRAND TOTAL</b>	<b>1,328,900</b>	<b>1,701,112</b>	<b>1,456,000</b>	<b>700,661</b>	<b>1,474,000</b>	<b>1,635,900</b>

1.24%

10.98%

## FINANCE

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICE</b>						
001 Salaries	335,700	308,117	318,900	165,702	327,400	333,200
002 Overtime	4,000	2,473	4,000	1,785	3,000	4,000
003 Worker's Compensation	3,200	3,347	3,200	2,946	2,900	4,300
004 Health Insurance	28,600	28,686	35,700	17,837	35,700	37,400
005 Social Security	26,000	22,409	24,700	12,658	25,300	25,800
006 Retirement	50,800	45,771	47,900	24,921	49,000	51,600
<b>TOTAL PERSONNEL SERVICE</b>	<b>448,300</b>	<b>410,803</b>	<b>434,400</b>	<b>225,849</b>	<b>443,300</b>	<b>456,300</b>
<b>SUPPLIES</b>						
010 Office	7,000	4,481	7,000	2,856	5,500	6,000
012 General	10,400	8,767	10,400	4,861	8,000	10,000
<b>TOTAL SUPPLIES</b>	<b>17,400</b>	<b>13,248</b>	<b>17,400</b>	<b>7,717</b>	<b>13,500</b>	<b>16,000</b>
<b>MAINTENANCE</b>						
022 Equipment	25,900	25,621	26,900	16,847	27,300	29,100
<b>TOTAL MAINTENANCE</b>	<b>25,900</b>	<b>25,621</b>	<b>26,900</b>	<b>16,847</b>	<b>27,300</b>	<b>29,100</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	4,500	4,335	4,600	4,294	4,500	4,900
046 Equipment Rental	600	47	0	0	0	0
047 Contract Labor	3,800	3,791	3,800	1,932	3,900	4,000
083 Audit Fees	28,000	27,200	25,000	24,500	26,000	26,000
084 Tax Appraisal Contract	108,000	102,558	110,500	53,555	110,100	118,200
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>144,900</b>	<b>137,931</b>	<b>143,900</b>	<b>84,281</b>	<b>144,500</b>	<b>153,100</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	1,700	1,270	1,300	1,126	1,500	1,500
042 Travel and Training	9,000	4,026	9,000	1,385	4,000	9,000
<b>TOTAL SERVICES</b>	<b>10,700</b>	<b>5,296</b>	<b>10,300</b>	<b>2,511</b>	<b>5,500</b>	<b>10,500</b>
<b>UTILITIES</b>						
045 Telephone	400	332	400	150	300	300
<b>TOTAL UTILITIES</b>	<b>400</b>	<b>332</b>	<b>400</b>	<b>150</b>	<b>300</b>	<b>300</b>
<b>LEASE AND RENTAL PAYMENTS</b>						
615 Xerox Rental	1,700	1,700	1,700	0	0	0
616 Xerox Principal (GASB 87)	0	0	0	600	1,200	1,200
617 Xerox Interest (GASB 87)	0	0	0	0	0	0
618 Xerox Other Expense (GASB 87)	0	0	0	300	600	600
<b>TOTAL LEASE/RENTAL PAYMENTS</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>900</b>	<b>1,800</b>	<b>1,800</b>
<b>GRAND TOTAL</b>	<b>649,300</b>	<b>594,931</b>	<b>635,000</b>	<b>338,255</b>	<b>636,200</b>	<b>667,100</b>
					0.19%	4.86%

PET ADOPTION CENTER

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICE</b>						
001 Salaries	614,000	574,445	632,100	292,883	589,000	653,500
002 Overtime	20,000	20,167	20,000	8,335	20,800	20,000
003 Worker's Compensation	8,400	8,702	8,300	7,660	7,700	11,200
004 Health Insurance	58,900	63,411	81,700	35,239	72,800	78,800
005 Social Security	48,500	44,205	49,900	22,666	46,600	51,500
006 Retirement	94,800	86,588	96,700	43,828	90,400	92,800
<b>TOTAL PERSONNEL SERVICE</b>	<b>844,600</b>	<b>797,518</b>	<b>888,700</b>	<b>410,611</b>	<b>827,300</b>	<b>907,800</b>
<b>SUPPLIES</b>						
010 Office	4,900	4,630	4,900	1,879	4,900	4,900
011 Vehicle	5,000	4,618	5,000	2,856	7,000	7,000
012 General	6,000	2,463	5,000	923	3,000	2,900
013 Equipment	3,500	3,279	3,500	1,433	3,500	12,500
014 Uniforms	5,300	2,535	4,000	3,041	4,000	4,000
017 Clinical	20,000	49,407	60,000	29,900	60,000	60,000
028 Animal Care	60,000	33,578	30,000	17,490	35,000	35,000
029 Medical	0	0	0	90	200	300
<b>TOTAL SUPPLIES</b>	<b>104,700</b>	<b>100,510</b>	<b>112,400</b>	<b>57,612</b>	<b>117,600</b>	<b>126,600</b>
<b>MAINTENANCE</b>						
020 Vehicle	2,000	1,529	2,000	2,623	3,500	3,000
021 Building	18,000	17,009	18,000	7,155	19,500	19,500
022 Equipment	8,600	7,288	9,400	1,020	9,000	9,000
<b>TOTAL MAINTENANCE</b>	<b>28,600</b>	<b>25,826</b>	<b>29,400</b>	<b>10,798</b>	<b>32,000</b>	<b>31,500</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	11,300	10,782	11,300	10,891	11,200	12,200
047 Contract Labor	5,000	1,310	1,200	500	1,000	1,200
051 Credit Card Service Fees	0	0	0	0	0	1,100
091 Advertising	2,000	1,494	2,000	497	1,500	2,000
092 Professional Fees	4,000	1,902	4,000	2,240	4,000	4,000
<b>TOTAL INSURANCE</b>	<b>22,300</b>	<b>15,488</b>	<b>18,500</b>	<b>14,128</b>	<b>17,700</b>	<b>20,500</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	1,800	541	1,900	200	1,200	1,900
042 Travel and Training	5,000	5,263	5,000	2,270	5,000	5,000
<b>TOTAL SERVICES</b>	<b>6,800</b>	<b>5,804</b>	<b>6,900</b>	<b>2,470</b>	<b>6,200</b>	<b>6,900</b>
<b>UTILITIES</b>						
040 Utilities	22,000	29,424	22,000	8,754	18,000	18,000
045 Telephone	1,300	1,413	1,500	675	1,600	3,000
<b>TOTAL UTILITIES</b>	<b>23,300</b>	<b>30,837</b>	<b>23,500</b>	<b>9,429</b>	<b>19,600</b>	<b>21,000</b>
<b>GRANT EXPENSES</b>						
070 Other Expense (Grants)	0	1,920	0	0	0	0
<b>TOTAL GRANT EXPENSES</b>	<b>0</b>	<b>1,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>1,030,300</b>	<b>977,903</b>	<b>1,079,400</b>	<b>505,048</b>	<b>1,020,400</b>	<b>1,114,300</b>
					-5.47%	9.20%

## POLICE DEPARTMENT

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICE</b>						
001 Salaries	4,218,900	3,896,523	4,407,100	2,004,786	3,999,300	4,641,400
002 Overtime	255,000	233,100	250,000	143,210	259,300	250,000
003 Worker's Compensation	44,500	45,854	44,700	41,248	41,200	61,200
004 Health Insurance	329,600	285,167	419,000	183,596	365,800	463,200
005 Social Security	342,300	311,768	356,300	161,344	325,800	374,200
006 Retirement	668,800	615,687	690,400	318,294	631,600	748,900
<b>TOTAL PERSONNEL SERVICE</b>	<b>5,859,100</b>	<b>5,388,099</b>	<b>6,167,500</b>	<b>2,852,478</b>	<b>5,623,000</b>	<b>6,538,900</b>
<b>SUPPLIES</b>						
010 Office	30,000	14,873	30,000	11,882	25,000	30,000
011 Vehicle	130,000	136,165	135,000	77,254	155,000	160,000
012 General	33,000	51,109	35,000	20,532	45,000	45,000
013 Equipment	25,000	15,421	41,700	5,451	35,000	35,000
014 Uniforms	24,000	18,024	24,000	18,988	34,000	30,000
<b>TOTAL SUPPLIES</b>	<b>242,000</b>	<b>235,592</b>	<b>265,700</b>	<b>134,107</b>	<b>294,000</b>	<b>300,000</b>
<b>MAINTENANCE</b>						
020 Vehicle	50,000	54,588	40,000	35,771	65,000	60,000
021 Building	10,000	15,946	12,000	4,202	12,000	17,000
022 Equipment	66,500	67,084	74,500	63,905	82,000	75,000
<b>TOTAL MAINTENANCE</b>	<b>126,500</b>	<b>137,618</b>	<b>126,500</b>	<b>103,878</b>	<b>159,000</b>	<b>152,000</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	60,200	57,868	61,400	58,701	61,300	66,900
047 Contract Labor	391,300	391,302	478,600	299,083	422,100	416,700
083 Audit Fees	2,000	2,000	2,000	0	0	0
091 Advertising	0	0	0	0	1,500	2,000
092 Professional Fees	10,000	3,452	10,000	3,150	10,000	10,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>463,500</b>	<b>454,622</b>	<b>552,000</b>	<b>360,934</b>	<b>494,900</b>	<b>495,600</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	2,191	0	0	0	0
041 Dues and Subscriptions	7,000	7,946	7,000	4,970	7,000	7,000
042 Travel and Training	25,000	30,433	25,000	17,120	30,000	30,000
043 Impound Expense	500	105	500	290	500	500
<b>TOTAL SERVICES</b>	<b>32,500</b>	<b>40,675</b>	<b>32,500</b>	<b>22,380</b>	<b>37,500</b>	<b>37,500</b>
<b>UTILITIES</b>						
040 Utilities	23,000	28,279	22,000	9,999	22,000	22,000
045 Telephone	37,200	34,173	38,200	14,960	30,600	32,600
<b>TOTAL UTILITIES</b>	<b>60,200</b>	<b>62,452</b>	<b>60,200</b>	<b>24,959</b>	<b>52,600</b>	<b>54,600</b>
<b>GRANT EXPENSES</b>						
070 Other Expense (Grants)	137,800	162,319	126,800	72,338	152,200	100,900
075 LEOSE Training	6,000	1,015	3,700	3,700	5,500	3,200
<b>TOTAL GRANT EXPENSES</b>	<b>143,800</b>	<b>163,334</b>	<b>130,500</b>	<b>76,038</b>	<b>157,700</b>	<b>104,100</b>
<b>LEASE AND RENTAL PAYMENTS</b>						
615 Xerox Rental	1,400	1,439	1,400	719	1,400	1,400
<b>TOTAL LEASE/RENTAL PAYMENTS</b>	<b>1,400</b>	<b>1,439</b>	<b>1,400</b>	<b>719</b>	<b>1,400</b>	<b>1,400</b>
<b>GRAND TOTAL</b>	<b>6,929,000</b>	<b>6,483,831</b>	<b>7,336,300</b>	<b>3,575,493</b>	<b>6,820,100</b>	<b>7,684,100</b>
					-7.04%	12.67%



MUNICIPAL COURT

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICE</b>						
001 Salaries	284,200	326,982	330,400	182,229	350,700	392,900
002 Overtime	7,000	3,301	7,000	3,195	7,200	7,000
003 Worker's Compensation	5,800	6,025	5,700	5,303	5,300	7,800
004 Health Insurance	31,400	21,062	33,300	9,523	19,900	25,300
005 Social Security	22,300	24,420	25,800	14,130	27,400	30,600
006 Retirement	43,500	38,082	50,000	22,261	42,500	46,000
<b>TOTAL PERSONNEL SERVICE</b>	<b>394,200</b>	<b>419,872</b>	<b>452,200</b>	<b>236,641</b>	<b>453,000</b>	<b>509,600</b>
<b>SUPPLIES</b>						
010 Office	13,000	6,109	12,000	1,921	7,000	10,000
012 General	12,000	5,626	10,000	928	8,000	10,000
<b>TOTAL SUPPLIES</b>	<b>25,000</b>	<b>11,735</b>	<b>22,000</b>	<b>2,849</b>	<b>15,000</b>	<b>20,000</b>
<b>MAINTENANCE</b>						
022 Equipment	32,300	32,280	34,800	9,826	27,100	28,200
<b>TOTAL MAINTENANCE</b>	<b>32,300</b>	<b>32,280</b>	<b>34,800</b>	<b>9,826</b>	<b>27,100</b>	<b>28,200</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	7,700	7,392	7,800	7,528	7,700	8,400
046 Equipment Rental	600	47	0	0	0	0
051 Credit Card Service Fees	0	5,176	0	1,908	4,000	5,000
087 State Tax Payments	335,000	400,414	397,500	132,739	250,000	300,000
090 Legal Fees	2,000	0	1,000	0	500	1,000
092 Professional Fees	1,000	0	1,000	0	500	1,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>346,300</b>	<b>413,029</b>	<b>407,300</b>	<b>142,175</b>	<b>262,700</b>	<b>315,400</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	1,100	750	800	75	300	1,000
042 Travel and Training	5,000	2,162	7,000	4,228	7,000	8,000
<b>TOTAL SERVICES</b>	<b>6,100</b>	<b>2,912</b>	<b>7,800</b>	<b>4,303</b>	<b>7,300</b>	<b>9,000</b>
<b>UTILITIES</b>						
045 Telephone	1,900	1,872	1,700	920	1,800	1,800
<b>TOTAL UTILITIES</b>	<b>1,900</b>	<b>1,872</b>	<b>1,700</b>	<b>920</b>	<b>1,800</b>	<b>1,800</b>
<b>LEASE AND RENTAL PAYMENTS</b>						
615 Xerox Rental	1,700	1,700	1,700	0	0	0
616 Xerox Principal (GASB 87)	0	0	0	600	1,200	1,200
617 Xerox Interest (GASB 87)	0	0	0	0	0	0
618 Xerox Other Expense (GASB 87)	0	0	0	300	600	600
<b>TOTAL LEASE/RENTAL PAYMENTS</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>900</b>	<b>1,800</b>	<b>1,800</b>
<b>GRAND TOTAL</b>	<b>807,500</b>	<b>883,400</b>	<b>927,500</b>	<b>397,614</b>	<b>768,700</b>	<b>885,800</b>
					-17.12%	15.23%

PLANNING & DEVELOPMENT

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICE</b>						
001 Salaries	260,900	282,632	283,600	146,368	299,200	300,700
002 Overtime	1,100	779	600	286	600	600
003 Worker's Compensation	2,600	2,678	2,600	2,357	2,400	3,400
004 Health Insurance	21,700	16,017	20,900	10,628	21,600	15,400
005 Social Security	20,000	21,089	21,700	10,779	22,900	23,000
006 Retirement	39,200	42,084	42,100	21,821	44,500	46,100
<b>TOTAL PERSONNEL SERVICE</b>	<b>345,500</b>	<b>365,279</b>	<b>371,500</b>	<b>192,239</b>	<b>391,200</b>	<b>389,200</b>
<b>SUPPLIES</b>						
010 Office	3,500	3,289	3,700	2,148	4,500	4,500
012 General	1,500	2,346	5,000	3,808	5,500	3,500
<b>TOTAL SUPPLIES</b>	<b>5,000</b>	<b>5,635</b>	<b>8,700</b>	<b>5,956</b>	<b>10,000</b>	<b>8,000</b>
<b>MAINTENANCE</b>						
022 Equipment	4,100	4,115	4,700	4,169	4,200	6,000
<b>TOTAL MAINTENANCE</b>	<b>4,100</b>	<b>4,115</b>	<b>4,700</b>	<b>4,169</b>	<b>4,200</b>	<b>6,000</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	3,500	3,328	3,500	3,365	3,500	3,800
091 Advertising	0	0	0	0	0	0
092 Professional Fees	2,000	750	2,000	1,000	2,000	2,000
095 Required Public Notices	3,400	5,815	5,000	4,086	8,600	7,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>8,900</b>	<b>9,893</b>	<b>10,500</b>	<b>8,451</b>	<b>14,100</b>	<b>13,300</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	1,600	1,471	1,400	450	1,000	1,000
042 Travel and Training	7,000	4,424	9,000	5,192	9,100	8,000
<b>TOTAL SERVICES</b>	<b>8,600</b>	<b>5,895</b>	<b>10,400</b>	<b>5,642</b>	<b>10,100</b>	<b>9,000</b>
<b>UTILITIES</b>						
045 Telephone	400	332	400	150	300	300
<b>TOTAL UTILITIES</b>	<b>400</b>	<b>332</b>	<b>400</b>	<b>150</b>	<b>300</b>	<b>300</b>
<b>LEASE AND RENTAL PAYMENTS</b>						
615 Xerox Rental	1,700	1,700	1,700	0	0	0
616 Xerox Principal (GASB 87)	0	0	0	600	1,200	1,200
617 Xerox Interest (GASB 87)	0	0	0	0	0	0
618 Xerox Other Expense (GASB 87)	0	0	0	300	600	600
<b>TOTAL LEASE/RENTAL PAYMENTS</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>900</b>	<b>1,800</b>	<b>1,800</b>
<b>GRAND TOTAL</b>	<b>374,200</b>	<b>392,849</b>	<b>407,900</b>	<b>217,507</b>	<b>431,700</b>	<b>427,600</b>
					5.83%	-0.95%

CODE ENFORCEMENT

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICE</b>						
001 Salaries	284,400	277,651	286,800	151,835	303,000	338,600
002 Overtime	1,500	0	1,000	202	400	600
003 Worker's Compensation	3,200	3,347	3,200	2,946	2,900	5,200
004 Health Insurance	27,300	25,203	34,100	17,074	34,200	42,900
005 Social Security	21,900	20,698	22,000	11,363	23,200	25,900
006 Retirement	42,700	41,325	42,700	22,622	45,000	51,900
<b>TOTAL PERSONNEL SERVICE</b>	<b>381,000</b>	<b>368,224</b>	<b>389,800</b>	<b>206,042</b>	<b>408,700</b>	<b>465,100</b>
<b>SUPPLIES</b>						
010 Office	6,000	4,849	7,000	2,576	6,000	5,000
011 Vehicle	2,500	2,019	2,500	1,014	4,500	4,500
012 General	3,000	2,633	3,000	2,949	4,000	8,000
<b>TOTAL SUPPLIES</b>	<b>11,500</b>	<b>9,501</b>	<b>12,500</b>	<b>6,539</b>	<b>14,500</b>	<b>17,500</b>
<b>MAINTENANCE</b>						
020 Vehicle	1,000	1,853	2,000	484	1,000	2,000
022 Equipment	25,400	27,919	26,300	13,060	25,700	25,700
<b>TOTAL MAINTENANCE</b>	<b>26,400</b>	<b>29,772</b>	<b>28,300</b>	<b>13,544</b>	<b>26,700</b>	<b>27,700</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	4,400	9,169	4,400	4,216	4,300	5,700
047 Contract Labor	0	0	16,100	231	45,900	16,000
051 Credit Card Service Fees	0	6,268	0	3,844	10,000	10,000
086 Nuisance Abatement	245,000	126,676	50,000	2,241	22,000	45,000
092 Professional Fees	73,700	73,651	73,700	75,801	78,100	75,900
095 Required Public Notices	3,500	3,261	5,000	0	2,000	3,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>326,600</b>	<b>219,025</b>	<b>149,200</b>	<b>86,333</b>	<b>162,300</b>	<b>155,600</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	2,500	1,999	2,700	2,390	2,500	2,500
042 Travel and Training	11,000	6,991	11,000	8,338	11,000	11,000
<b>TOTAL SERVICES</b>	<b>13,500</b>	<b>8,990</b>	<b>13,700</b>	<b>10,728</b>	<b>13,500</b>	<b>13,500</b>
<b>UTILITIES</b>						
045 Telephone	2,100	2,070	2,100	1,019	2,100	3,200
<b>TOTAL UTILITIES</b>	<b>2,100</b>	<b>2,070</b>	<b>2,100</b>	<b>1,019</b>	<b>2,100</b>	<b>3,200</b>
<b>LEASE AND RENTAL PAYMENTS</b>						
615 Xerox Rental	1,700	1,700	1,700	0	0	0
616 Xerox Principal (GASB 87)	0	0	0	600	1,200	1,200
617 Xerox Interest (GASB 87)	0	0	0	0	0	0
618 Xerox Other Expense (GASB 87)	0	0	0	300	600	1,600
<b>TOTAL LEASE/RENTAL PAYMENTS</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>900</b>	<b>1,800</b>	<b>2,800</b>
<b>GRAND TOTAL</b>	<b>762,800</b>	<b>639,282</b>	<b>597,300</b>	<b>325,105</b>	<b>629,600</b>	<b>685,400</b>
					5.41%	8.86%

FIRE DEPARTMENT

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICE</b>						
001 Salaries	3,047,700	3,170,847	3,105,500	1,661,183	3,323,800	3,255,700
002 Overtime	210,000	234,176	210,000	124,560	191,400	210,000
003 Worker's Compensation	29,700	30,793	29,400	27,106	27,100	39,700
004 Health Insurance	253,500	241,642	319,700	152,017	303,200	327,800
005 Social Security	249,200	253,503	253,600	132,450	268,900	265,100
006 Retirement	487,000	510,416	491,500	267,119	521,300	530,600
<b>TOTAL PERSONNEL SERVICE</b>	<b>4,277,100</b>	<b>4,441,377</b>	<b>4,409,700</b>	<b>2,364,435</b>	<b>4,635,700</b>	<b>4,628,900</b>
<b>SUPPLIES</b>						
010 Office	7,800	4,395	6,000	3,168	6,000	6,000
011 Vehicle	40,000	41,302	46,800	28,202	56,200	56,200
012 General	12,000	13,282	12,000	11,908	17,000	13,000
013 Equipment	18,200	12,562	24,400	10,655	24,400	81,500
014 Uniforms	55,000	43,909	55,000	5,214	50,000	55,000
029 Medical	60,000	59,473	60,000	34,114	60,000	65,000
<b>TOTAL SUPPLIES</b>	<b>193,000</b>	<b>174,923</b>	<b>204,200</b>	<b>93,261</b>	<b>213,600</b>	<b>276,700</b>
<b>MAINTENANCE</b>						
020 Vehicle	40,000	50,180	40,000	32,233	60,000	45,000
021 Building	10,000	12,350	11,500	9,215	14,500	12,500
022 Equipment	18,000	21,450	20,000	15,477	20,000	22,500
<b>TOTAL MAINTENANCE</b>	<b>68,000</b>	<b>83,980</b>	<b>71,500</b>	<b>56,925</b>	<b>94,500</b>	<b>80,000</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	40,200	39,888	40,400	38,749	40,000	43,500
047 Contract Labor	9,000	8,137	8,800	4,299	8,800	9,000
092 Professional Fees	30,000	29,852	0	0	0	26,400
100 Ambulance Collection Fees	0	51,763	0	31,130	54,900	57,200
102 Medical Director Contract	20,000	20,000	20,000	20,000	20,000	20,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>99,200</b>	<b>149,640</b>	<b>69,200</b>	<b>94,178</b>	<b>123,700</b>	<b>156,100</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	15,000	10,705	10,000	7,751	10,000	10,000
042 Travel and Training	30,000	20,332	30,000	7,692	25,000	30,000
104 Fire Prevention	6,000	2,488	6,000	4,565	6,000	6,000
105 Safety Training	900	1,313	900	0	900	900
<b>TOTAL SERVICES</b>	<b>51,900</b>	<b>34,838</b>	<b>46,900</b>	<b>20,008</b>	<b>41,900</b>	<b>46,900</b>
<b>UTILITIES</b>						
040 Utilities	28,000	39,561	32,000	16,283	32,500	33,000
045 Telephone	11,400	12,085	12,100	5,916	12,100	12,100
<b>TOTAL UTILITIES</b>	<b>39,400</b>	<b>51,646</b>	<b>44,100</b>	<b>22,199</b>	<b>44,600</b>	<b>45,100</b>
<b>GRANT EXPENSES</b>						
075 LEOSE Training	1,000	0	900	824	800	900
<b>TOTAL GRANT EXPENSES</b>	<b>1,000</b>	<b>0</b>	<b>900</b>	<b>824</b>	<b>800</b>	<b>900</b>
<b>LEASE AND RENTAL PAYMENTS</b>						
615 Xerox Rental	1,400	1,445	1,400	722	1,400	1,400
<b>TOTAL LEASE/RENTAL PAYMENTS</b>	<b>1,400</b>	<b>1,445</b>	<b>1,400</b>	<b>722</b>	<b>1,400</b>	<b>1,400</b>
<b>GRAND TOTAL</b>	<b>4,731,000</b>	<b>4,937,849</b>	<b>4,847,900</b>	<b>2,652,552</b>	<b>5,156,200</b>	<b>5,236,000</b>

6.36%

1.55%

**INFORMATION TECHNOLOGY**

8/1/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
<b>PERSONNEL SERVICE</b>						
001 Salaries	283,400	284,515	288,500	148,497	295,200	297,800
002 Overtime	1,000	653	500	327	700	700
003 Worker's Compensation	2,600	2,678	2,600	2,357	2,400	3,400
004 Health Insurance	11,900	11,807	14,800	7,385	14,800	15,400
005 Social Security	21,800	21,388	22,100	11,194	22,600	22,800
006 Retirement	42,500	42,434	42,800	22,143	43,900	45,700
<b>TOTAL PERSONNEL SERVICE</b>	<b>363,200</b>	<b>363,475</b>	<b>371,300</b>	<b>191,903</b>	<b>379,600</b>	<b>385,800</b>
<b>SUPPLIES</b>						
010 Office	500	376	500	4	300	300
012 General	800	717	1,000	87	600	800
013 Equipment	5,000	1,020	8,500	291	8,500	2,700
<b>TOTAL SUPPLIES</b>	<b>6,300</b>	<b>2,113</b>	<b>10,000</b>	<b>382</b>	<b>9,400</b>	<b>3,800</b>
<b>MAINTENANCE</b>						
022 Equipment	106,700	114,348	158,500	90,598	129,700	171,600
<b>TOTAL MAINTENANCE</b>	<b>106,700</b>	<b>114,348</b>	<b>158,500</b>	<b>90,598</b>	<b>129,700</b>	<b>171,600</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	3,500	3,357	3,500	3,378	3,500	3,800
092 Professional Fees	18,000	0	26,000	0	24,500	26,000
407 Rent Expense	0	615	0	285	300	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>21,500</b>	<b>3,972</b>	<b>29,500</b>	<b>3,663</b>	<b>28,300</b>	<b>29,800</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	3,000	297	300	162	300	300
042 Travel and Training	5,000	453	5,000	825	3,000	5,000
<b>TOTAL SERVICES</b>	<b>8,000</b>	<b>750</b>	<b>5,300</b>	<b>987</b>	<b>3,300</b>	<b>5,300</b>
<b>UTILITIES</b>						
045 Telephone	26,500	26,663	29,000	13,114	26,200	26,200
<b>TOTAL UTILITIES</b>	<b>26,500</b>	<b>26,663</b>	<b>29,000</b>	<b>13,114</b>	<b>26,200</b>	<b>26,200</b>
<b>GRAND TOTAL</b>	<b>532,200</b>	<b>511,321</b>	<b>603,600</b>	<b>300,647</b>	<b>576,500</b>	<b>622,500</b>
					-4.49%	7.98%

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICE</b>						
001 Salaries	431,900	399,850	430,800	222,317	432,400	446,200
002 Overtime	600	576	600	0	0	200
003 Worker's Compensation	5,800	6,025	5,700	5,303	5,300	8,500
004 Health Insurance	48,800	42,332	54,600	27,347	54,700	57,300
005 Social Security	33,100	29,825	33,000	16,548	33,100	34,100
006 Retirement	64,700	58,257	64,000	30,630	64,100	68,000
<b>TOTAL PERSONNEL SERVICE</b>	<b>584,900</b>	<b>536,865</b>	<b>588,700</b>	<b>302,145</b>	<b>589,600</b>	<b>614,300</b>
<b>SUPPLIES</b>						
010 Office	11,000	10,053	14,700	5,973	12,500	14,500
012 General	1,800	1,788	6,000	3,047	7,500	7,500
<b>TOTAL SUPPLIES</b>	<b>12,800</b>	<b>11,841</b>	<b>20,700</b>	<b>9,020</b>	<b>20,000</b>	<b>22,000</b>
<b>MAINTENANCE</b>						
021 Building	8,800	12,743	11,800	3,165	11,800	12,000
022 Equipment	3,500	4,259	3,600	2,083	3,700	4,000
023 Ground	400	399	400	0	400	4,000
<b>TOTAL MAINTENANCE</b>	<b>12,700</b>	<b>17,401</b>	<b>15,800</b>	<b>5,248</b>	<b>15,900</b>	<b>20,000</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	7,800	7,475	7,900	7,566	7,800	9,400
046 Equipment Rental	2,800	1,790	2,800	0	2,800	3,200
047 Contract Labor	9,500	7,088	0	0	0	0
091 Advertising	4,700	3,199	4,000	497	4,000	4,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>24,800</b>	<b>19,552</b>	<b>14,700</b>	<b>8,063</b>	<b>14,600</b>	<b>16,600</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	(1,235)	0	0	0	0
041 Dues and Subscriptions	3,000	2,985	3,300	1,401	3,000	3,000
042 Travel and Training	3,500	2,389	3,500	1,272	3,500	3,500
<b>TOTAL SERVICES</b>	<b>6,500</b>	<b>4,139</b>	<b>6,800</b>	<b>2,673</b>	<b>6,500</b>	<b>6,500</b>
<b>RECREATIONAL SERVICES</b>						
067 Library Programs & Events	22,800	21,815	23,200	13,868	26,000	26,000
<b>TOTAL RECREATIONAL SERVICES</b>	<b>22,800</b>	<b>21,815</b>	<b>23,200</b>	<b>13,868</b>	<b>26,000</b>	<b>26,000</b>
<b>UTILITIES</b>						
040 Utilities	18,000	21,663	17,500	7,068	16,000	16,000
045 Telephone	1,900	2,127	2,200	965	1,900	1,900
<b>TOTAL UTILITIES</b>	<b>19,900</b>	<b>23,790</b>	<b>19,700</b>	<b>8,033</b>	<b>17,900</b>	<b>17,900</b>
<b>GRANT EXPENSES</b>						
070 Other Expense (Grants)	0	0	0	0	10,000	0
<b>TOTAL GRANT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
<b>LEASE AND RENTAL PAYMENTS</b>						
615 Xerox Rental	2,500	2,507	2,500	1,254	2,500	2,500
<b>TOTAL LEASE/RENTAL PAYMENTS</b>	<b>2,500</b>	<b>2,507</b>	<b>2,500</b>	<b>1,254</b>	<b>2,500</b>	<b>2,500</b>
<b>GRAND TOTAL</b>	<b>686,900</b>	<b>637,910</b>	<b>692,100</b>	<b>350,304</b>	<b>703,000</b>	<b>725,800</b>
					1.57%	3.24%

ACTIVITY CENTER

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICE</b>						
001 Salaries	150,800	151,482	153,100	61,000	136,300	153,700
002 Overtime	100	1,232	200	344	700	800
003 Worker's Compensation	1,900	2,008	1,900	1,768	1,800	2,700
004 Health Insurance	16,300	16,228	20,600	7,809	18,100	21,600
005 Social Security	11,500	11,197	11,700	4,478	10,500	11,800
006 Retirement	22,600	22,715	22,700	9,121	20,300	23,700
<b>TOTAL PERSONNEL SERVICE</b>	<b>203,200</b>	<b>204,862</b>	<b>210,200</b>	<b>84,520</b>	<b>187,700</b>	<b>214,300</b>
<b>SUPPLIES</b>						
010 Office	2,700	2,517	3,600	417	1,500	2,000
012 General	3,000	1,490	7,100	1,371	3,000	11,000
013 Equipment	100	66	0	0	0	0
015 Recreational	1,500	1,681	2,000	514	1,500	1,500
<b>TOTAL SUPPLIES</b>	<b>7,300</b>	<b>5,754</b>	<b>12,700</b>	<b>2,302</b>	<b>6,000</b>	<b>14,500</b>
<b>MAINTENANCE</b>						
021 Building	6,000	6,433	6,000	2,476	10,000	8,500
022 Equipment	0	0	700	0	0	200
023 Ground	200	78	500	0	200	500
<b>TOTAL MAINTENANCE</b>	<b>6,200</b>	<b>6,511</b>	<b>7,200</b>	<b>2,476</b>	<b>10,200</b>	<b>9,200</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	2,600	2,492	2,600	2,507	2,600	2,800
046 Equipment Rental	3,000	1,322	3,000	980	2,000	2,000
047 Contract Labor	9,500	7,088	0	0	0	0
091 Advertising	13,000	4,819	13,000	1,483	5,000	14,700
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>28,100</b>	<b>15,721</b>	<b>18,600</b>	<b>4,970</b>	<b>9,600</b>	<b>19,500</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	1,800	1,032	2,000	758	1,200	2,100
042 Travel and Training	1,500	539	1,500	814	1,200	2,500
<b>TOTAL SERVICES</b>	<b>3,300</b>	<b>1,571</b>	<b>3,500</b>	<b>1,572</b>	<b>2,400</b>	<b>4,600</b>
<b>RECREATIONAL SERVICES</b>						
067 Event & Recreation Programs	38,000	36,879	40,000	23,099	40,000	43,000
<b>TOTAL RECREATIONAL SERVICES</b>	<b>38,000</b>	<b>36,879</b>	<b>40,000</b>	<b>23,099</b>	<b>40,000</b>	<b>43,000</b>
<b>UTILITIES</b>						
040 Utilities	8,500	10,536	8,500	3,438	7,500	8,000
045 Telephone	400	633	1,200	232	400	400
<b>TOTAL UTILITIES</b>	<b>8,900</b>	<b>11,169</b>	<b>9,700</b>	<b>3,670</b>	<b>7,900</b>	<b>8,400</b>
<b>GRANT EXPENSES</b>						
070 Other Expense (Grants)	0	0	0	0	1,200	0
<b>TOTAL GRANT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>295,000</b>	<b>282,467</b>	<b>301,900</b>	<b>122,609</b>	<b>265,000</b>	<b>313,500</b>
					-12.22%	18.30%

PARKS & RECREATION

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICE</b>						
001 Salaries	1,118,000	970,937	1,164,700	521,608	1,100,100	1,221,300
002 Overtime	9,600	5,598	9,600	4,363	8,200	8,000
003 Worker's Compensation	22,600	23,429	22,400	20,624	20,600	30,000
004 Health Insurance	117,200	103,737	150,800	70,936	143,800	164,300
005 Social Security	86,300	71,524	89,800	38,634	84,800	94,000
006 Retirement	143,500	134,044	166,700	75,771	156,400	161,300
<b>TOTAL PERSONNEL SERVICE</b>	<b>1,497,200</b>	<b>1,309,269</b>	<b>1,604,000</b>	<b>731,936</b>	<b>1,513,900</b>	<b>1,678,900</b>
<b>SUPPLIES</b>						
010 Office	6,000	5,646	6,000	2,593	6,000	6,000
011 Vehicle	28,000	29,077	28,000	13,387	40,700	42,000
012 General	4,000	4,309	5,000	3,604	6,000	6,000
013 Equipment	8,000	5,214	8,000	2,191	5,000	5,000
014 Uniforms	9,000	10,472	10,000	8,380	12,500	12,000
015 Recreational	4,500	2,405	4,500	266	3,000	9,500
016 Chemical	12,200	11,632	12,200	4,484	15,000	15,000
<b>TOTAL SUPPLIES</b>	<b>71,700</b>	<b>68,755</b>	<b>73,700</b>	<b>34,905</b>	<b>88,200</b>	<b>95,500</b>
<b>MAINTENANCE</b>						
020 Vehicle	10,000	20,945	10,000	23,862	33,000	25,000
021 Building	35,000	36,072	35,000	11,091	35,000	35,000
022 Equipment	12,000	13,686	12,000	11,043	15,500	13,000
023 Ground	65,000	66,921	65,000	32,034	65,000	65,000
<b>TOTAL MAINTENANCE</b>	<b>122,000</b>	<b>137,624</b>	<b>122,000</b>	<b>78,030</b>	<b>148,500</b>	<b>138,000</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	29,900	29,008	30,000	29,142	30,200	32,400
046 Equipment Rental	3,000	3,655	3,000	1,533	3,000	3,000
047 Contract Labor	12,000	9,692	12,000	7,539	12,000	12,000
051 Credit Card Service Fees	6,800	5,543	6,800	1,732	5,000	6,000
091 Advertising	1,500	2,195	1,500	855	2,000	2,500
095 Required Public Notices	0	0	0	480	500	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>53,200</b>	<b>50,093</b>	<b>53,300</b>	<b>41,281</b>	<b>52,700</b>	<b>55,900</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	0	0	1,021	1,000	0
041 Dues and Subscriptions	5,800	3,351	4,000	2,690	2,700	7,600
042 Travel and Training	8,200	6,154	8,200	7,233	8,200	12,000
<b>TOTAL SERVICES</b>	<b>14,000</b>	<b>9,505</b>	<b>12,200</b>	<b>10,944</b>	<b>11,900</b>	<b>19,600</b>
<b>RECREATIONAL SERVICES</b>						
059 Adaptive Sports	10,000	1,848	10,000	0	6,000	6,000
060 Tree City USA	10,000	9,554	10,000	2,500	8,000	10,000
061 Living Legacy	4,500	2,898	4,500	1,215	6,500	4,500
065 Trophies and Awards	15,000	10,546	15,000	2,304	13,000	15,000
066 Uniforms and Equipment (Rec)	45,000	40,075	45,000	17,090	43,000	50,000
067 Parks and Recreation Programs	3,000	7,518	5,700	2,039	3,000	6,000
069 Adult Sports	2,000	1,850	2,500	435	1,500	2,500
<b>TOTAL RECREATIONAL SERVICES</b>	<b>89,500</b>	<b>74,289</b>	<b>92,700</b>	<b>25,583</b>	<b>81,000</b>	<b>94,000</b>
<b>UTILITIES</b>						
040 Utilities	95,000	100,312	85,000	37,036	66,300	66,300
045 Telephone	800	953	1,000	718	1,600	1,600
<b>TOTAL UTILITIES</b>	<b>95,800</b>	<b>101,265</b>	<b>86,000</b>	<b>37,754</b>	<b>67,900</b>	<b>67,900</b>
<b>LEASE AND RENTAL PAYMENTS</b>						
615 Xerox Rental	1,500	1,409	1,500	768	1,500	1,500
<b>TOTAL LEASE/RENTAL PAYMENTS</b>	<b>1,500</b>	<b>1,409</b>	<b>1,500</b>	<b>768</b>	<b>1,500</b>	<b>1,500</b>
<b>GRAND TOTAL</b>	<b>1,944,900</b>	<b>1,752,209</b>	<b>2,045,400</b>	<b>961,201</b>	<b>1,965,600</b>	<b>2,151,300</b>

-3.90%

9.45%



## STREETS

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICE</b>						
001 Salaries	400,700	314,055	436,000	163,393	336,900	439,000
002 Overtime	7,000	4,547	7,000	2,541	5,700	7,000
003 Worker's Compensation	5,800	6,025	6,100	5,598	5,600	8,100
004 Health Insurance	49,300	33,862	65,700	21,444	44,300	68,800
005 Social Security	31,200	22,989	33,900	11,916	26,200	34,100
006 Retirement	61,000	47,520	65,700	24,716	50,800	68,300
<b>TOTAL PERSONNEL SERVICE</b>	<b>555,000</b>	<b>428,998</b>	<b>614,400</b>	<b>229,608</b>	<b>469,500</b>	<b>625,300</b>
<b>SUPPLIES</b>						
010 Office	3,500	2,633	3,500	1,428	3,000	3,500
011 Vehicle	30,000	26,171	30,000	15,947	40,000	45,000
012 General	2,000	909	1,500	279	1,000	1,000
013 Equipment	6,000	4,247	3,000	801	3,000	3,000
014 Uniforms	9,000	5,747	8,000	3,949	8,000	8,000
<b>TOTAL SUPPLIES</b>	<b>50,500</b>	<b>39,707</b>	<b>46,000</b>	<b>22,404</b>	<b>55,000</b>	<b>60,500</b>
<b>MAINTENANCE</b>						
020 Vehicle	35,000	24,522	30,000	8,696	30,000	30,000
021 Building	3,000	3,124	3,000	2,025	5,000	3,000
022 Equipment	26,000	9,561	20,000	6,911	20,000	20,000
023 Ground	100,000	85,194	100,000	21,847	100,000	100,000
<b>TOTAL MAINTENANCE</b>	<b>164,000</b>	<b>122,401</b>	<b>153,000</b>	<b>39,479</b>	<b>155,000</b>	<b>153,000</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	7,900	7,380	8,300	7,918	8,100	9,000
046 Equipment Rental	20,000	3,326	15,000	9,015	15,000	15,000
047 Contract Labor	15,000	2,474	15,000	0	5,000	5,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>42,900</b>	<b>13,180</b>	<b>38,300</b>	<b>16,933</b>	<b>28,100</b>	<b>29,000</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	480	0	0	(400)	0
041 Dues and Subscriptions	1,400	1,151	1,200	997	1,300	1,300
042 Travel and Training	5,000	1,952	4,000	1,257	3,000	4,000
<b>TOTAL SERVICES</b>	<b>6,400</b>	<b>3,583</b>	<b>5,200</b>	<b>2,254</b>	<b>3,900</b>	<b>5,300</b>
<b>UTILITIES</b>						
040 Utilities	275,000	357,792	275,000	140,622	275,000	275,000
045 Telephone	4,000	3,239	3,300	1,746	3,500	3,500
<b>TOTAL UTILITIES</b>	<b>279,000</b>	<b>361,031</b>	<b>278,300</b>	<b>142,368</b>	<b>278,500</b>	<b>278,500</b>
<b>GRAND TOTAL</b>	<b>1,097,800</b>	<b>968,900</b>	<b>1,135,200</b>	<b>453,046</b>	<b>990,000</b>	<b>1,151,600</b>
					-12.79%	16.32%

**MAINTENANCE**

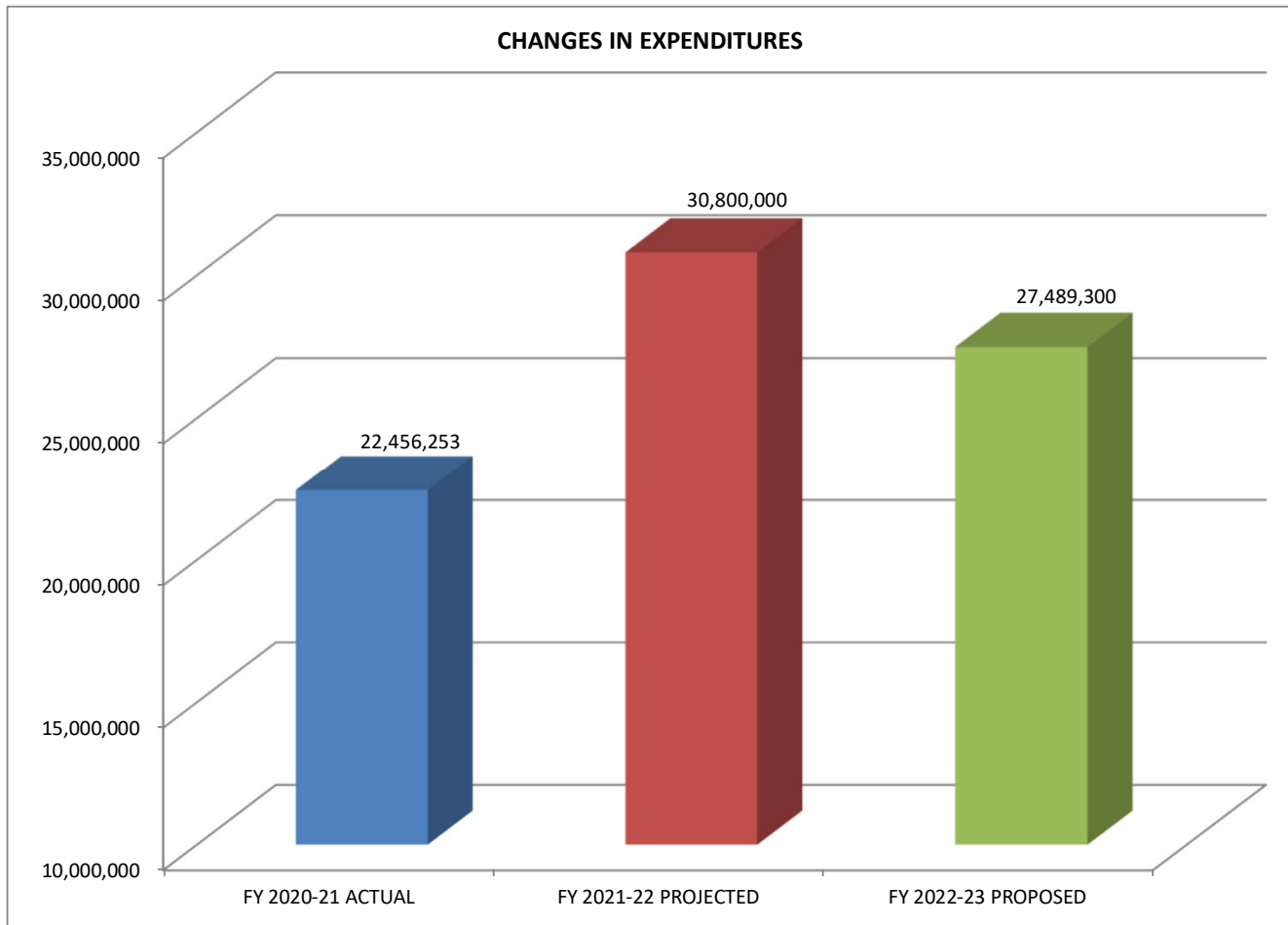
8/1/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
<b>PERSONNEL SERVICE</b>						
001 Salaries	181,500	184,128	201,000	98,767	193,700	210,700
002 Overtime	2,000	3,647	2,000	273	500	2,000
003 Worker's Compensation	2,600	2,678	2,900	2,652	2,700	3,800
004 Health Insurance	20,900	20,925	26,800	13,408	26,900	28,200
005 Social Security	14,000	14,119	15,500	7,467	14,900	16,300
006 Retirement	27,400	27,941	30,100	14,738	28,800	30,500
<b>TOTAL PERSONNEL SERVICE</b>	<b>248,400</b>	<b>253,438</b>	<b>278,300</b>	<b>137,305</b>	<b>267,500</b>	<b>291,500</b>
<b>SUPPLIES</b>						
010 Office	500	462	500	385	500	500
011 Vehicle	1,000	1,360	2,000	1,813	3,000	3,000
012 General	100	82	100	83	400	100
013 Equipment	4,000	4,737	4,000	1,888	5,000	5,000
014 Uniforms	5,000	3,873	4,500	2,341	4,000	4,000
<b>TOTAL SUPPLIES</b>	<b>10,600</b>	<b>10,514</b>	<b>11,100</b>	<b>6,510</b>	<b>12,900</b>	<b>12,600</b>
<b>MAINTENANCE</b>						
020 Vehicle	1,000	2,674	1,000	538	2,000	2,000
021 Building	500	633	500	296	600	600
022 Equipment	200	24	200	43	300	300
023 Ground	300	0	100	0	0	0
<b>TOTAL MAINTENANCE</b>	<b>2,000</b>	<b>3,331</b>	<b>1,800</b>	<b>877</b>	<b>2,900</b>	<b>2,900</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	3,500	3,332	3,900	3,773	3,900	4,200
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>3,500</b>	<b>3,332</b>	<b>3,900</b>	<b>3,773</b>	<b>3,900</b>	<b>4,200</b>
<b>SERVICES</b>						
041 Dues and Subscriptions	200	205	200	210	200	200
042 Travel and Training	2,000	0	2,000	833	1,500	1,500
<b>TOTAL SERVICES</b>	<b>2,200</b>	<b>205</b>	<b>2,200</b>	<b>1,043</b>	<b>1,700</b>	<b>1,700</b>
<b>UTILITIES</b>						
040 Utilities	3,500	6,043	4,500	2,625	4,500	4,500
045 Telephone	2,400	1,248	1,300	756	1,500	1,500
<b>TOTAL UTILITIES</b>	<b>5,900</b>	<b>7,291</b>	<b>5,800</b>	<b>3,381</b>	<b>6,000</b>	<b>6,000</b>
<b>GRAND TOTAL</b>	<b>272,600</b>	<b>278,111</b>	<b>303,100</b>	<b>152,889</b>	<b>294,900</b>	<b>318,900</b>
					-2.71%	8.14%

**GENERAL FUND  
STATEMENT OF EXPENDITURES**

8/1/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
City Council	177,500	164,178	182,100	85,093	161,700	186,700
Administration	1,328,900	1,701,112	1,456,000	700,661	1,474,000	1,635,900
Finance	649,300	594,931	635,000	338,255	636,200	667,100
Pet Adoption Center	1,030,300	977,903	1,079,400	505,048	1,020,400	1,114,300
Police	6,929,000	6,483,831	7,336,300	3,575,493	6,820,100	7,684,100
Municipal Court	807,500	883,400	927,500	397,614	768,700	885,800
Planning & Development	374,200	392,849	407,900	217,507	431,700	427,600
Code Enforcement	762,800	639,282	597,300	325,105	629,600	685,400
Fire & EMS Operations	4,731,000	4,937,849	4,847,900	2,652,552	5,156,200	5,236,000
Information Technology	532,200	511,321	603,600	300,647	576,500	622,500
Library	686,900	637,910	692,100	350,304	703,000	725,800
Activity Center	295,000	282,467	301,900	122,609	265,000	313,500
Parks & Recreation	1,944,900	1,752,209	2,045,400	961,201	1,965,600	2,151,300
Streets	1,097,800	968,900	1,135,200	453,046	990,000	1,151,600
Maintenance	272,600	278,111	303,100	152,889	294,900	318,900
Transfer to Fixed Assets	0	750,000	500,000	500,000	500,000	500,000
Transfer to Capital Projects	500,000	500,000	2,500,000	2,500,000	2,500,000	3,000,000
Transfer to Debt Service	0	0	0	0	0	50,000
Transfer to Fixed Assets (PEG)	0	0	98,600	0	98,600	132,800
Transfer to Fixed Assets (CRF)	212,700	0	0	53,398	53,400	0
Transfer to Fixed Assets (ARPA)	146,600	0	0	41,417	41,400	0
Transfer to Capital Projects (ARPA)	0	0	5,150,700	1,552,919	1,552,900	0
<b>GRAND TOTAL</b>	<b>22,479,200</b>	<b>22,456,253</b>	<b>30,800,000</b>	<b>15,785,758</b>	<b>26,639,900</b>	<b>27,489,300</b>



## GENERAL FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
<b>BEGINNING BALANCE</b>	<b>9,859,615</b>	<b>10,425,361</b>	<b>17,373,044</b>	<b>14,843,280</b>	<b>14,565,180</b>	<b>13,517,180</b>	<b>12,752,380</b>	<b>11,754,080</b>	<b>10,505,680</b>	<b>8,999,680</b>
<b>REVENUES:</b>										
7xx Property Taxes	10,143,100	10,058,246	10,994,600	10,994,600	11,367,000	11,423,800	11,480,900	11,538,300	11,596,000	11,654,000
08x Franchise Taxes	1,368,000	1,388,750	1,349,000	1,387,800	1,385,000	1,412,700	1,441,000	1,469,800	1,499,200	1,529,200
709 Sales Tax	6,927,400	11,193,921	8,250,000	10,482,200	10,691,800	10,905,600	11,123,700	11,346,200	11,573,100	11,804,600
70x Mixed Drink/Bingo Tax	90,000	154,170	125,000	190,000	160,000	161,600	163,200	164,800	166,400	168,100
Licenses and Permits	340,000	336,057	253,000	395,000	276,500	279,300	282,100	284,900	287,700	290,600
016 Fines and Fees	1,000,000	1,006,852	1,000,000	675,000	850,000	858,500	867,100	875,800	884,600	893,400
Charges for Services	932,000	986,482	941,600	1,069,000	1,041,500	1,051,900	1,062,400	1,073,000	1,083,700	1,094,500
070 Grant Revenue	4,509,800	600,100	142,000	201,500	119,500	0	0	0	0	0
Intergov Payments	7,000	13,211	7,500	9,000	8,500	9,000	9,000	9,000	9,000	9,000
020 Investment Earnings	250,000	78,119	75,000	36,000	40,000	40,400	40,800	41,200	41,600	42,000
4xx Contributions/Donations	15,000	39,192	15,000	53,700	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous	11,000	130,572	(1,500)	173,200	36,500	36,500	36,500	36,500	36,500	36,500
<b>TOTAL OPERATING REVENUES</b>	<b>25,593,300</b>	<b>25,985,672</b>	<b>23,151,200</b>	<b>25,667,000</b>	<b>25,991,300</b>	<b>26,194,300</b>	<b>26,521,700</b>	<b>26,854,500</b>	<b>27,192,800</b>	<b>27,536,900</b>
600 Lease Agreement	0	405,000	0	0	0	0	0	0	0	0
Tranfers In										
802 Transfer from Utility Fund	500,000	0	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
803 Transfer from Drainage Fund	0	200,000	0	0	0	0	0	0	0	0
804 Transfer from Sanitation Fund	200,000	200,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000
812 Transfer from Restr Courts Fund	83,500	83,500	85,000	85,000	100,000	100,000	100,000	100,000	100,000	100,000
815 Transfer from Coronavirus Fund	0	0	240,200	209,800	0	0	0	0	0	0
Total Tranfers In	783,500	483,500	725,200	694,800	450,000	450,000	450,000	450,000	450,000	450,000
<b>TOTAL REVENUES</b>	<b>26,376,800</b>	<b>26,874,172</b>	<b>23,876,400</b>	<b>26,361,800</b>	<b>26,441,300</b>	<b>26,644,300</b>	<b>26,971,700</b>	<b>27,304,500</b>	<b>27,642,800</b>	<b>27,986,900</b>
<b>EXPENDITURE:</b>										
Personnel Service										
001 Salaries	12,329,400	11,890,022	12,796,100	12,468,100	13,558,600	13,829,800	14,106,400	14,388,500	14,676,300	14,969,800
002 Overtime	526,900	523,454	520,500	504,700	518,900	524,100	529,300	534,600	539,900	545,300
003 Worker's Compensation	143,900	148,944	144,400	133,200	197,800	199,800	201,800	203,800	205,800	207,900
004 Health Insurance	1,068,900	963,218	1,342,100	1,224,200	1,429,800	1,572,800	1,730,100	1,903,100	2,093,400	2,302,700
005 Social Security	983,600	922,896	1,018,600	992,500	1,076,700	1,098,100	1,119,600	1,141,600	1,164,000	1,186,900
006 Retirement	1,896,000	1,824,529	1,965,900	1,904,500	2,099,500	2,200,500	2,246,600	2,293,700	2,341,800	2,390,900
Total Personnel Service	16,948,700	16,273,063	17,787,600	17,227,200	18,881,300	19,425,100	19,933,800	20,465,300	21,021,200	21,603,500
Supplies	794,800	722,784	859,600	922,200	1,013,700	1,023,800	1,034,000	1,044,300	1,054,700	1,065,200
Maintenance	741,900	765,036	797,600	855,800	882,900	891,700	900,600	909,600	918,700	927,900
Contractual Services	1,835,500	1,753,566	1,825,000	1,673,900	1,795,000	1,813,000	1,831,100	1,849,400	1,867,900	1,886,600
Services	272,500	202,308	259,800	211,100	266,900	269,600	272,300	275,000	277,800	280,600
Recreational Services	150,300	132,983	155,900	147,000	163,000	164,600	166,200	167,900	169,600	171,300
Utilities	588,600	716,783	588,500	555,200	560,700	566,300	572,000	577,700	583,500	589,300
Grant Expenses	159,500	516,859	141,100	169,700	105,000	0	0	0	0	0
Outside Agency Payments	109,000	109,000	112,000	112,000	112,500	173,500	173,500	173,500	173,500	173,500
Lease and Rental Payments	19,100	19,121	19,100	19,500	20,500	20,500	19,100	19,100	19,100	19,100
Reserves and Reimbursements	0	(5,250)	0	0	5,000	36,000	42,400	46,100	37,800	15,200
<b>TOTAL OPERATING EXPENDITURES</b>	<b>21,619,900</b>	<b>21,206,253</b>	<b>22,546,200</b>	<b>21,893,600</b>	<b>23,806,500</b>	<b>24,384,100</b>	<b>24,945,000</b>	<b>25,527,900</b>	<b>26,123,800</b>	<b>26,732,200</b>
Transfers Out										
800 Transfer to Fixed Assets	0	750,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
805 Transfer to Capital Projects	500,000	500,000	2,500,000	2,500,000	3,000,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
806 Transfer to Debt Service	0	0	0	0	50,000	25,000	25,000	25,000	25,000	0
Transfer Cable PEG Funds to Fixed Assets	0	0	98,600	98,600	132,800	0	0	0	0	0
Transfer CRF Funds to Fixed Assets	212,700	0	0	53,400	0	0	0	0	0	0
Transfer ARPA Funds to Fixed Assets	146,600	0	0	41,400	0	0	0	0	0	0
815 Transfer to Coronavirus Fund	0	0	5,150,700	1,552,900	0	0	0	0	0	0
Total Transfers Out	859,300	1,250,000	8,249,300	4,746,300	3,682,800	3,025,000	3,025,000	3,025,000	3,025,000	3,000,000
<b>TOTAL EXPENDITURES</b>	<b>22,479,200</b>	<b>22,456,253</b>	<b>30,795,500</b>	<b>26,639,900</b>	<b>27,489,300</b>	<b>27,409,100</b>	<b>27,970,000</b>	<b>28,552,900</b>	<b>29,148,800</b>	<b>29,732,200</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>3,897,600</b>	<b>4,417,919</b>	<b>(6,919,100)</b>	<b>(278,100)</b>	<b>(1,048,000)</b>	<b>(764,800)</b>	<b>(998,300)</b>	<b>(1,248,400)</b>	<b>(1,506,000)</b>	<b>(1,745,300)</b>
<b>ENDING FUND BALANCE</b>	<b>13,757,215</b>	<b>14,843,280</b>	<b>10,453,944</b>	<b>14,565,180</b>	<b>13,517,180</b>	<b>12,752,380</b>	<b>11,754,080</b>	<b>10,505,680</b>	<b>8,999,680</b>	<b>7,254,380</b>
Three Month Fund Balance Requirement	5,404,975	5,301,563	5,636,550	5,473,400	5,951,625	6,096,025	6,236,250	6,381,975	6,530,950	6,683,050

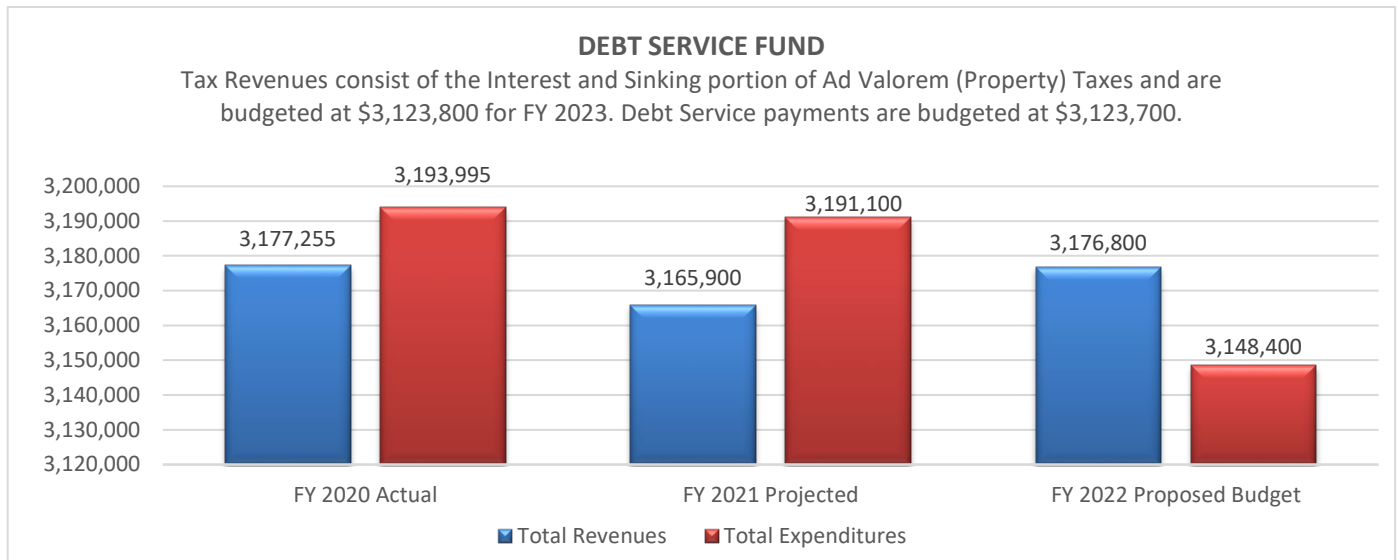
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**DEBT SERVICE FUND  
DEBT SCHEDULES**

DEBT SERVICE FUND

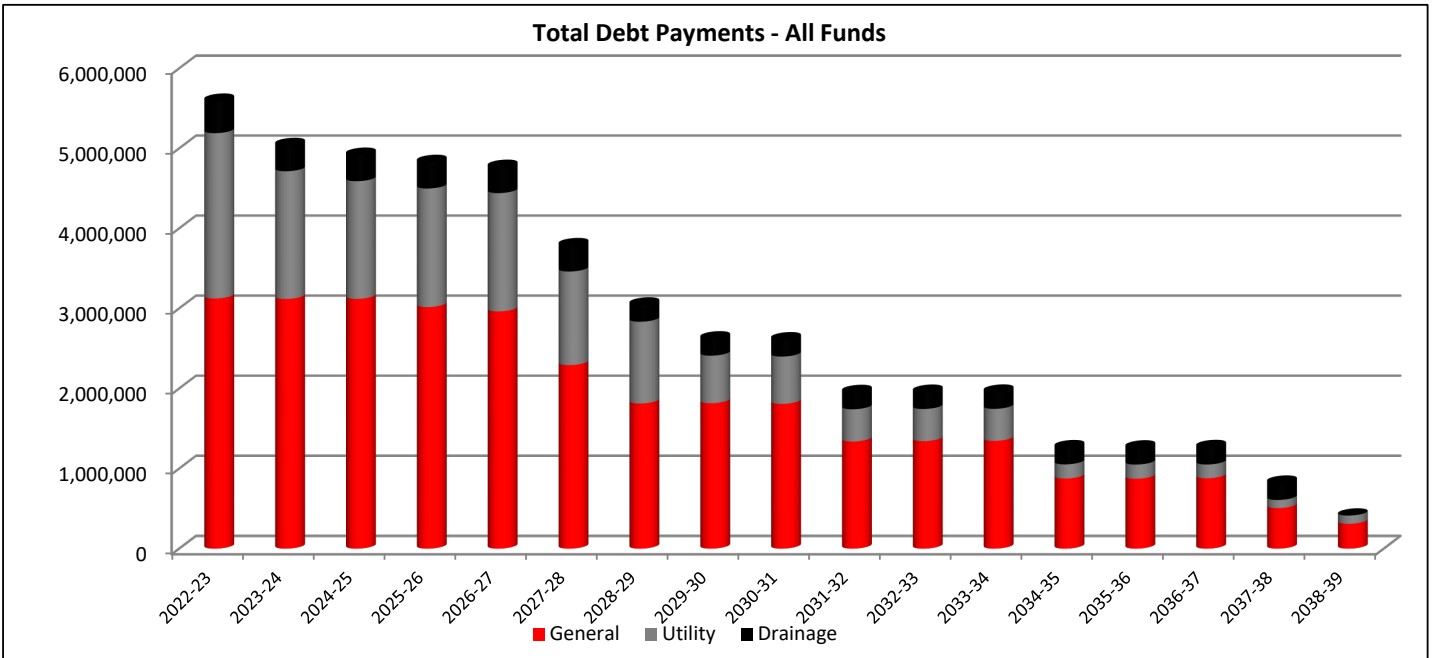
7/29/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>36,983</b>	<b>50,917</b>	<b>66,817</b>	<b>34,177</b>	<b>34,177</b>	<b>8,977</b>
<b>REVENUES:</b>						
020 Interest Income	7,000	933	1,000	468	5,000	3,000
021 Miscellaneous Income	0	529	0	0	0	0
301 Refunding Bonds Issued	0	0	0	0	0	0
700 Tax Revenues	3,208,400	3,175,793	3,160,900	2,807,230	3,160,900	3,123,800
801 Transfer from General Fund	0	0	0	0	0	50,000
802 Transfer from Utility Fund	0	0	0	0	0	0
803 Transfer from Drainage Fund	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,215,400</b>	<b>3,177,255</b>	<b>3,161,900</b>	<b>2,807,698</b>	<b>3,165,900</b>	<b>3,176,800</b>
<b>EXPENDITURES:</b>						
084 BCAD Fees	32,500	32,440	33,000	15,397	31,300	24,700
301 Debt Service - Interest Exp	917,300	917,334	848,700	425,089	848,700	778,200
303 Debt Service - Principal Pmt	2,244,200	2,244,221	2,311,100	65,000	2,311,100	2,345,500
304 Refunded Bond Escrow Agent	0	0	0	0	0	0
305 Refunded Bond Escrow	0	0	0	0	0	0
320 Bond Issuance Cost	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,194,000</b>	<b>3,193,995</b>	<b>3,192,800</b>	<b>505,486</b>	<b>3,191,100</b>	<b>3,148,400</b>
<b>INCR (DECR) IN FUND BALANCE</b>	<b>21,400</b>	<b>(16,740)</b>	<b>(30,900)</b>	<b>2,302,212</b>	<b>(25,200)</b>	<b>28,400</b>
<b>ENDING FUND BALANCE</b>	<b>58,383</b>	<b>34,177</b>	<b>35,917</b>	<b>2,336,389</b>	<b>8,977</b>	<b>37,377</b>



**City of Harker Heights  
Debt Summary**

Fiscal Year	GENERAL			UTILITY			DRAINAGE		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022-23	2,345,538	778,151	3,123,689	1,696,614	369,714	2,066,328	297,848	108,666	406,514
2023-24	2,420,000	698,246	3,118,246	1,280,000	315,796	1,595,796	230,000	98,719	328,719
2024-25	2,500,000	619,183	3,119,183	1,200,000	270,703	1,470,703	240,000	90,748	330,748
2025-26	2,475,000	542,240	3,017,240	1,250,000	231,278	1,481,278	250,000	82,417	332,417
2026-27	2,500,000	462,469	2,962,469	1,290,000	188,439	1,478,439	255,000	73,727	328,727
2027-28	1,910,000	381,996	2,291,996	1,025,000	143,981	1,168,981	265,000	64,828	329,828
2028-29	1,485,000	327,591	1,812,591	910,000	111,053	1,021,053	160,000	55,569	215,569
2029-30	1,525,000	291,628	1,816,628	510,000	83,318	593,318	165,000	50,769	215,769
2030-31	1,555,000	252,802	1,807,802	520,000	70,618	590,618	170,000	45,819	215,819
2031-32	1,125,000	213,100	1,338,100	345,000	57,684	402,684	175,000	40,719	215,719
2032-33	1,165,000	177,740	1,342,740	355,000	46,432	401,432	180,000	35,469	215,469
2033-34	1,205,000	141,095	1,346,095	365,000	34,830	399,830	185,000	30,069	215,069
2034-35	775,000	100,890	875,890	155,000	21,828	176,828	190,000	24,518	214,518
2035-36	795,000	78,150	873,150	160,000	17,283	177,283	195,000	18,818	213,818
2036-37	825,000	53,831	878,831	160,000	12,250	172,250	205,000	12,968	217,968
2037-38	480,000	26,569	506,569	95,000	6,825	101,825	210,000	6,562	216,562
2038-39	300,000	10,500	310,500	100,000	3,500	103,500	0	0	0
<b>25,385,538</b>	<b>5,156,181</b>	<b>30,541,719</b>	<b>11,416,614</b>	<b>1,985,532</b>	<b>13,402,146</b>	<b>3,372,848</b>	<b>840,385</b>	<b>4,213,233</b>	

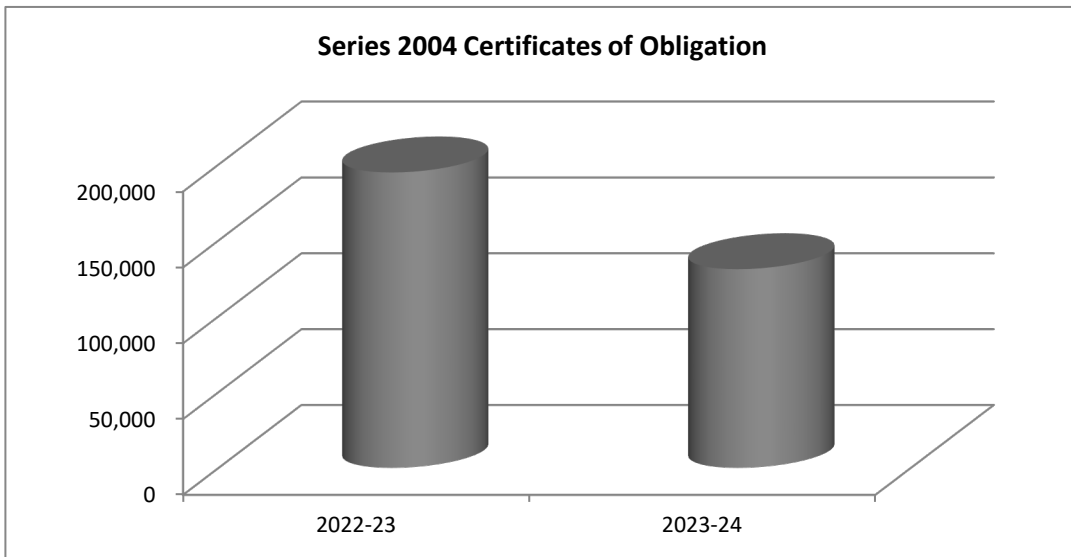


**Combination Tax & Utility System Revenue  
Certificates of Obligation  
Series 2004**

Dated: October 1, 2004  
Original Value: \$2,000,000  
Coupon Rate: 3.980% - 4.837%  
Ratings at Issuance: "BBB+" Standard and Poor's

Fiscal Year	UTILITY		
	Principal	Interest	Total
2022-23	180,000	14,754	194,754
2023-24	125,000	6,047	131,047
	<b>305,000</b>	<b>20,801</b>	<b>325,801</b>

Water and Sewer Improvements to include:  
New Water Mains  
Water Line Extensions  
Water Line Rehab and Repair  
Sewer Line Improvements



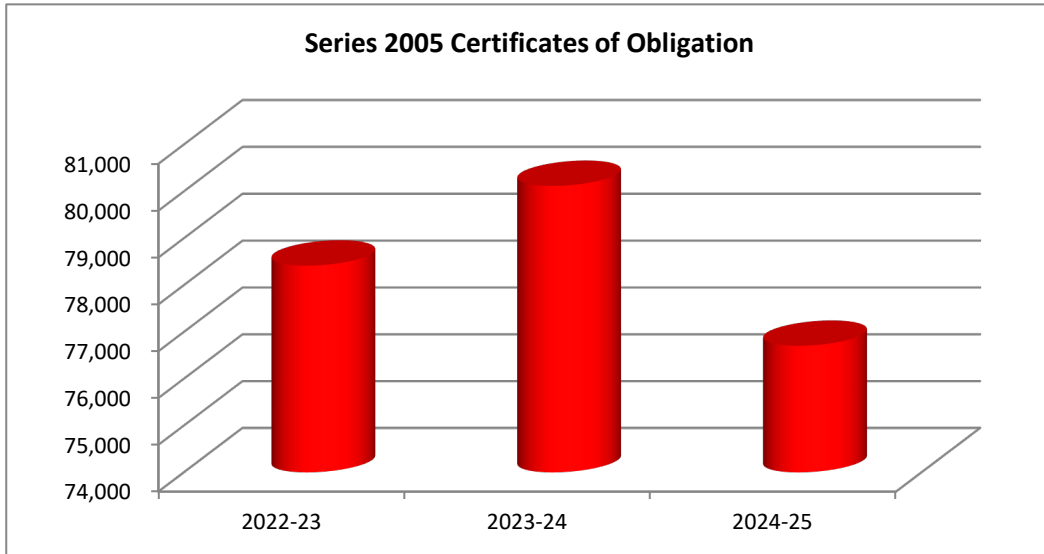


**Combination Tax & Utility System Revenue  
Certificates of Obligation  
Series 2005**

Dated: May 1, 2005  
Original Value: \$1,000,000  
Coupon Rate: 4.550%  
Ratings at Issuance: "A-" Standard and Poor's

<b>GENERAL</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022-23	70,000	8,418	78,418
2023-24	75,000	5,119	80,119
2024-25	75,000	1,706	76,706
	<b>220,000</b>	<b>15,243</b>	<b>235,243</b>

Construction of:  
New Police Building  
Library/Community Center Building  
Senior Citizens' Building  
Recreation Center  
and land purchases relating thereto



**Combination Tax & Utility System Revenue  
Certificates of Obligation  
Series 2008**

Dated: October 1, 2008  
Original Value: \$9,500,000  
Coupon Rate: 4.190%

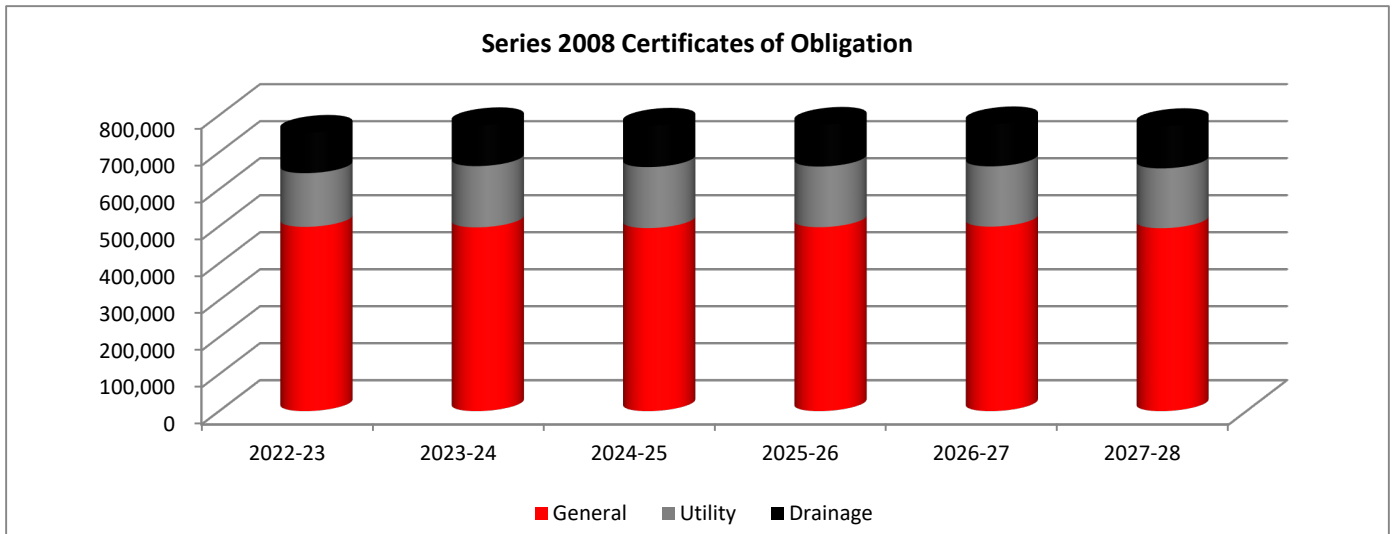
Ratings at Issuance: "A+" Standard and Poor's

Fiscal Year	GENERAL			UTILITY			DRAINAGE		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022-23	390,000	108,521	498,521	110,000	34,986	144,986	85,000	24,512	109,512
2023-24	405,000	92,180	497,180	135,000	30,378	165,378	90,000	20,950	110,950
2024-25	420,000	75,211	495,211	140,000	24,721	164,721	95,000	17,179	112,179
2025-26	440,000	57,612	497,612	145,000	18,855	163,855	100,000	13,198	113,198
2026-27	460,000	39,176	499,176	150,000	12,780	162,780	105,000	9,008	114,008
2027-28	475,000	19,903	494,903	155,000	6,495	161,495	110,000	4,609	114,609
	<b>2,590,000</b>	<b>392,603</b>	<b>2,982,603</b>	<b>835,000</b>	<b>128,215</b>	<b>963,215</b>	<b>585,000</b>	<b>89,456</b>	<b>674,456</b>

City Hall Annex  
Athletic Complex Phase 2  
Park Projects  
Street Projects

Water Main Improvements  
Waterline Extensions  
Sewer Rehabilitation

Residential Drainage Projects

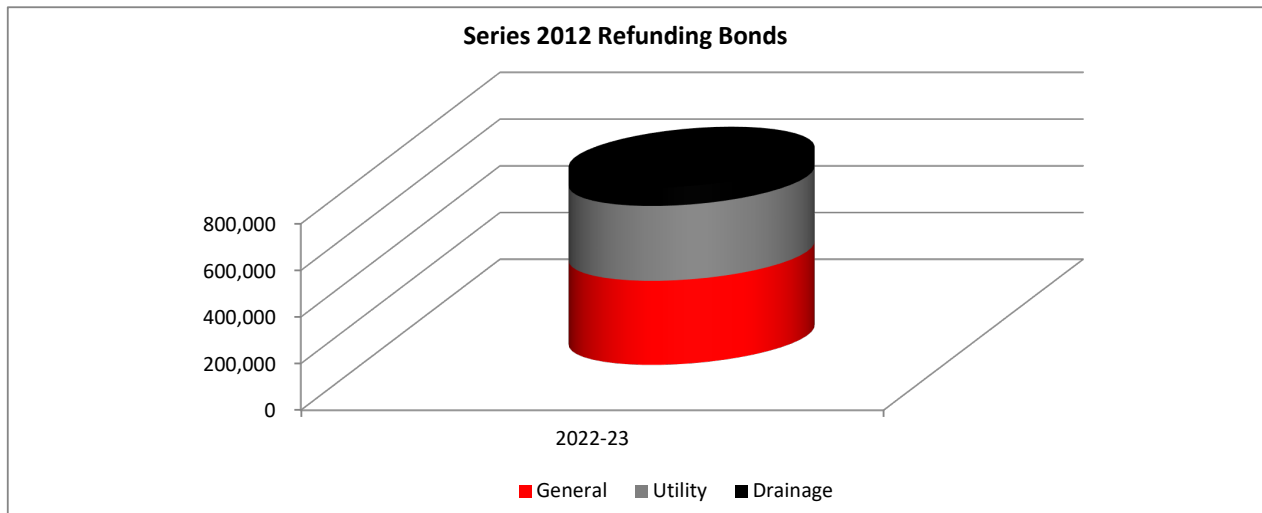


**General Obligation  
Refunding Bonds  
Series 2012**

Dated: February 1, 2012  
Original Value: \$6,250,000  
Coupon Rate: 0.350% - 3.000%  
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY			DRAINAGE		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022-23	350,538	10,516	361,054	311,614	9,348	320,962	77,848	2,335	80,183
	<b>350,538</b>	<b>10,516</b>	<b>361,054</b>	<b>311,614</b>	<b>9,348</b>	<b>320,962</b>	<b>77,848</b>	<b>2,335</b>	<b>80,183</b>

Advance Refunding on Outstanding Series 1999 Refunding Bonds  
Partial Refunding of Series 2003 Certificates of Obligations and  
Series 2003A General Obligation Refunding Bonds

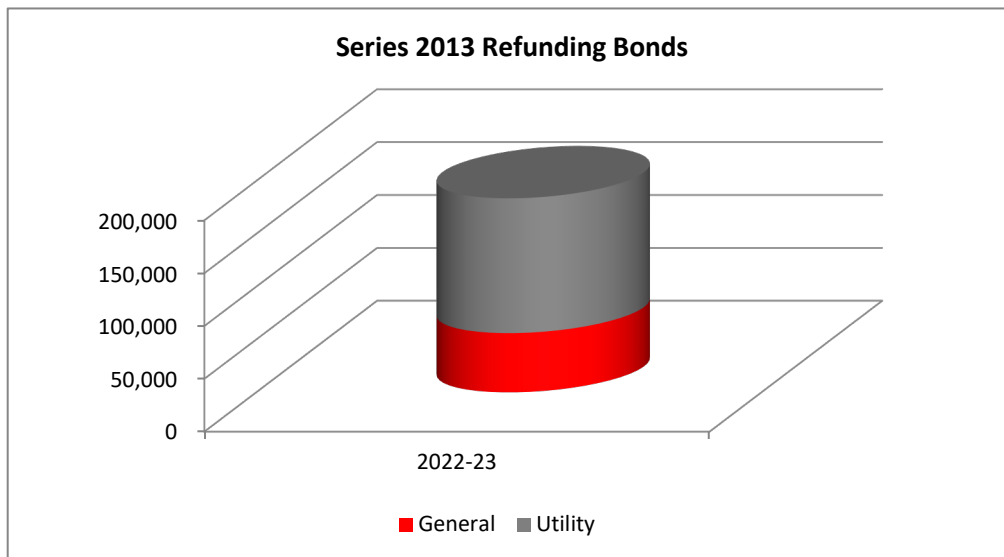


**General Obligation  
Refunding Bonds  
Series 2013**

Dated: May 15, 2013  
Original Value: \$1,460,000  
Coupon Rate: 1.500% - 2.000%  
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23	55,000	1,100	56,100	125,000	2,500	127,500
	<b>55,000</b>	<b>1,100</b>	<b>56,100</b>	<b>125,000</b>	<b>2,500</b>	<b>127,500</b>

Refinance of the Series 2003 Certificates of Obligations and  
Series 2003A General Obligation Refunding Bonds



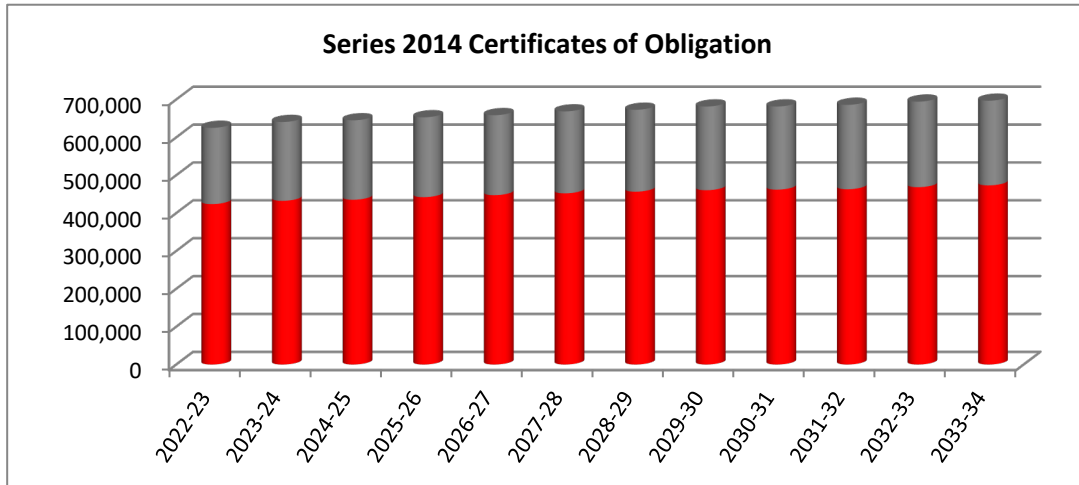
**Combination Tax & Utility System Revenue  
Certificates of Obligation  
Series 2014**

Dated: January 15, 2014  
Original Value: \$9,000,000  
Coupon Rate: 1.500% - 4.000%  
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23	285,000	138,800	423,800	135,000	66,294	201,294
2023-24	300,000	132,387	432,387	145,000	63,256	208,256
2024-25	310,000	125,263	435,263	150,000	59,813	209,813
2025-26	325,000	117,125	442,125	155,000	55,875	210,875
2026-27	340,000	107,375	447,375	160,000	51,225	211,225
2027-28	355,000	97,175	452,175	170,000	46,425	216,425
2028-29	370,000	86,525	456,525	175,000	41,325	216,325
2029-30	385,000	75,425	460,425	185,000	36,075	221,075
2030-31	400,000	61,950	461,950	190,000	29,600	219,600
2031-32	415,000	47,950	462,950	200,000	22,950	222,950
2032-33	435,000	33,425	468,425	210,000	15,950	225,950
2033-34	455,000	18,200	473,200	215,000	8,600	223,600
	<b>4,375,000</b>	<b>1,041,600</b>	<b>5,416,600</b>	<b>2,090,000</b>	<b>497,388</b>	<b>2,587,388</b>

Street & Road Improvements  
City Hall Expansion/Renovation  
Park Projects

Water & Sewer System Improvements

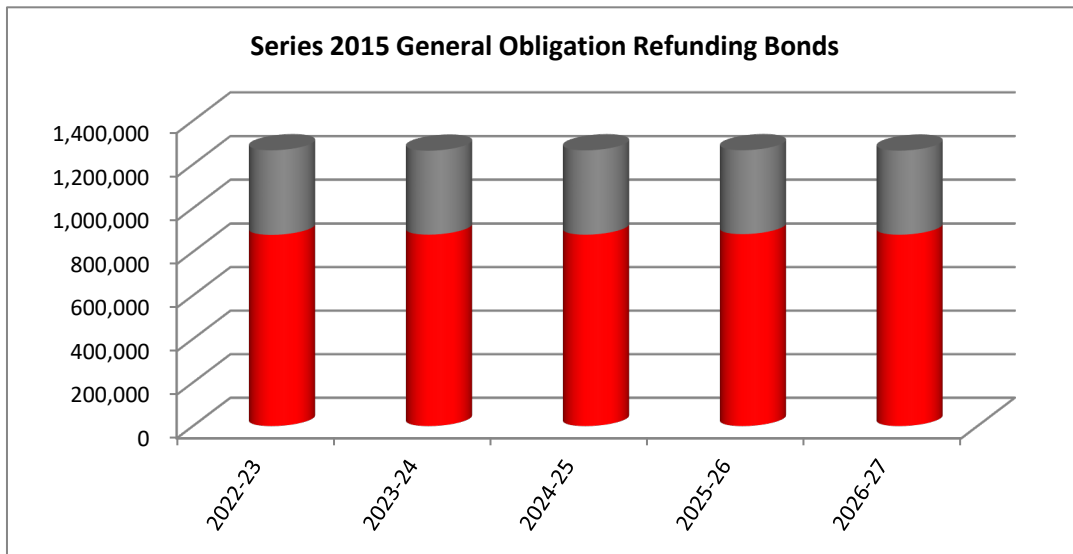


**General Obligation  
Refunding Bonds  
Series 2015**

Dated: February 15, 2015  
Original Value: \$8,400,000  
Coupon Rate: 3.000% - 4.000%  
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23	725,000	153,075	878,075	320,000	67,075	387,075
2023-24	755,000	124,075	879,075	330,000	54,275	384,275
2024-25	785,000	93,875	878,875	345,000	41,075	386,075
2025-26	815,000	66,400	881,400	355,000	29,000	384,000
2026-27	845,000	33,800	878,800	370,000	14,800	384,800
	<b>3,925,000</b>	<b>471,225</b>	<b>4,396,225</b>	<b>1,720,000</b>	<b>206,225</b>	<b>1,926,225</b>

Partial refinance of the Series 2006 Combination Tax and Utility  
System Revenue Certificates of Obligation.

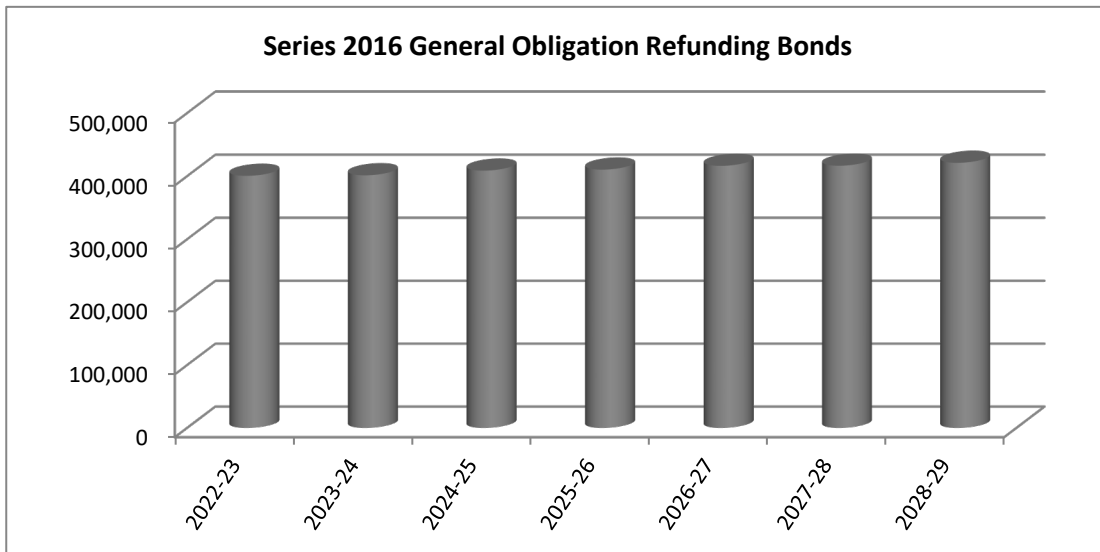


**General Obligation  
Refunding Bonds  
Series 2016**

Dated: March 1, 2016  
Original Value: \$6,470,000  
Coupon Rate: 2.000% - 4.000%  
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23				305,000	95,550	400,550
2023-24				315,000	86,400	401,400
2024-25				335,000	73,800	408,800
2025-26				350,000	60,400	410,400
2026-27				370,000	46,400	416,400
2027-28				385,000	31,600	416,600
2028-29				405,000	16,200	421,200
	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,465,000</b>	<b>410,350</b>	<b>2,875,350</b>

Refinance the Series 2006 and Series 2009 Combination Tax and Utility System Revenue Certificates of Obligation.



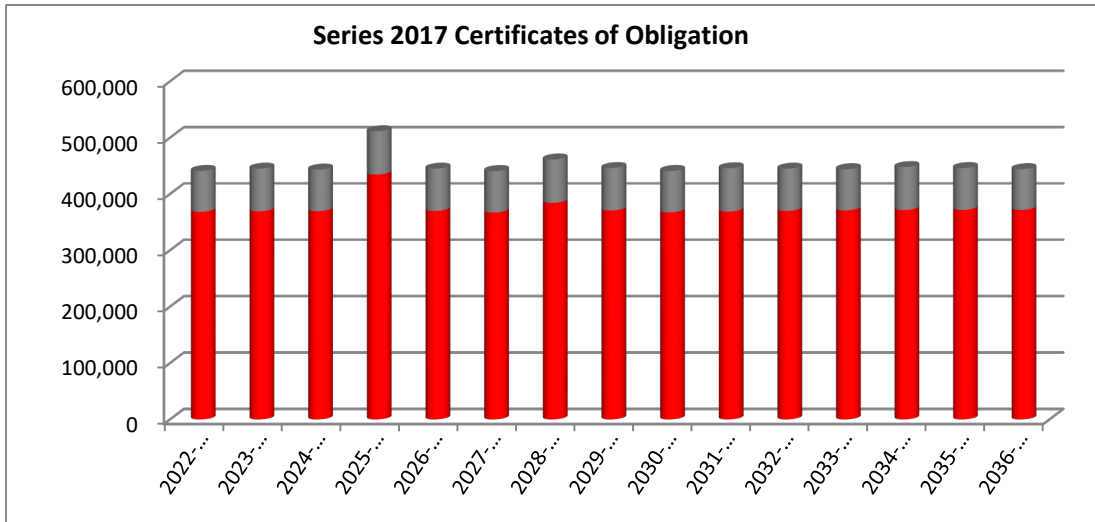
**Combination Tax & Utility System Revenue  
Certificates of Obligation  
Series 2017**

Dated: January 19, 2017  
Original Value: \$5,915,000  
Coupon Rate: 3.250% - 4.000%  
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23	230,000	138,315	368,315	45,000	27,538	72,538
2023-24	240,000	129,115	369,115	50,000	25,737	75,737
2024-25	250,000	119,515	369,515	50,000	23,737	73,737
2025-26	325,000	109,515	434,515	55,000	21,737	76,737
2026-27	270,000	99,765	369,765	55,000	20,087	75,087
2027-28	275,000	92,070	367,070	55,000	18,520	73,520
2028-29	300,000	84,232	384,232	60,000	16,952	76,952
2029-30	295,000	75,683	370,683	60,000	15,242	75,242
2030-31	300,000	67,275	367,275	60,000	13,532	73,532
2031-32	310,000	58,725	368,725	65,000	11,822	76,822
2032-33	320,000	49,890	369,890	65,000	9,970	74,970
2033-34	330,000	40,770	370,770	65,000	8,117	73,117
2034-35	340,000	31,365	371,365	70,000	6,265	76,265
2035-36	350,000	21,675	371,675	70,000	4,270	74,270
2036-37	360,000	11,700	371,700	70,000	2,275	72,275
	<b>4,495,000</b>	<b>1,129,610</b>	<b>5,624,610</b>	<b>895,000</b>	<b>225,801</b>	<b>1,120,801</b>

Water & Sewer System Improvements  
Fire Station Renovation

Park Project Improvements  
Pet Adoption Center Renovation





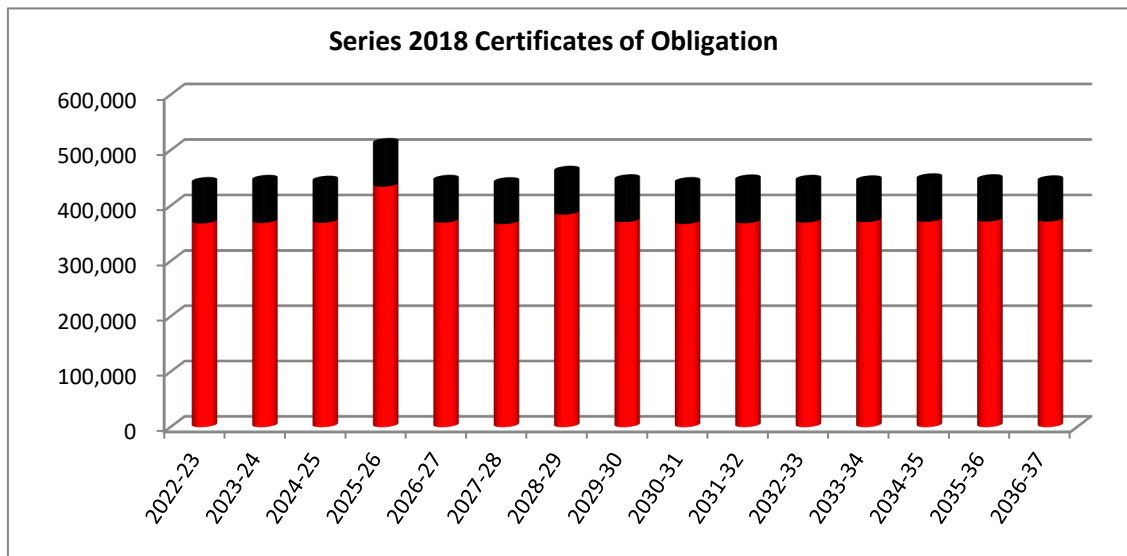
**Combination Tax & Utility System Revenue  
Certificates of Obligation  
Series 2018**

Dated: January 23, 2018  
Original Value: \$6,000,000  
Coupon Rate: 3.000% - 3.125%  
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			DRAINAGE		
	Principal	Interest	Total	Principal	Interest	Total
2022-23	65,000	79,531	144,531	135,000	81,819	216,819
2023-24	225,000	77,581	302,581	140,000	77,769	217,769
2024-25	230,000	70,831	300,831	145,000	73,569	218,569
2025-26	135,000	63,931	198,931	150,000	69,219	219,219
2026-27	140,000	59,881	199,881	150,000	64,719	214,719
2027-28	145,000	55,681	200,681	155,000	60,219	215,219
2028-29	150,000	51,331	201,331	160,000	55,569	215,569
2029-30	155,000	46,831	201,831	165,000	50,769	215,769
2030-31	155,000	42,181	197,181	170,000	45,819	215,819
2031-32	160,000	37,531	197,531	175,000	40,719	215,719
2032-33	165,000	32,731	197,731	180,000	35,469	215,469
2033-34	170,000	27,781	197,781	185,000	30,069	215,069
2034-35	175,000	22,681	197,681	190,000	24,518	214,518
2035-36	180,000	17,431	197,431	195,000	18,818	213,818
2036-37	190,000	12,031	202,031	205,000	12,968	217,968
2037-38	195,000	6,094	201,094	210,000	6,562	216,562
	<b>2,635,000</b>	<b>704,059</b>	<b>3,339,059</b>	<b>2,710,000</b>	<b>748,594</b>	<b>3,458,594</b>

Street Reconstruction/Improvements

Drainage Improvements



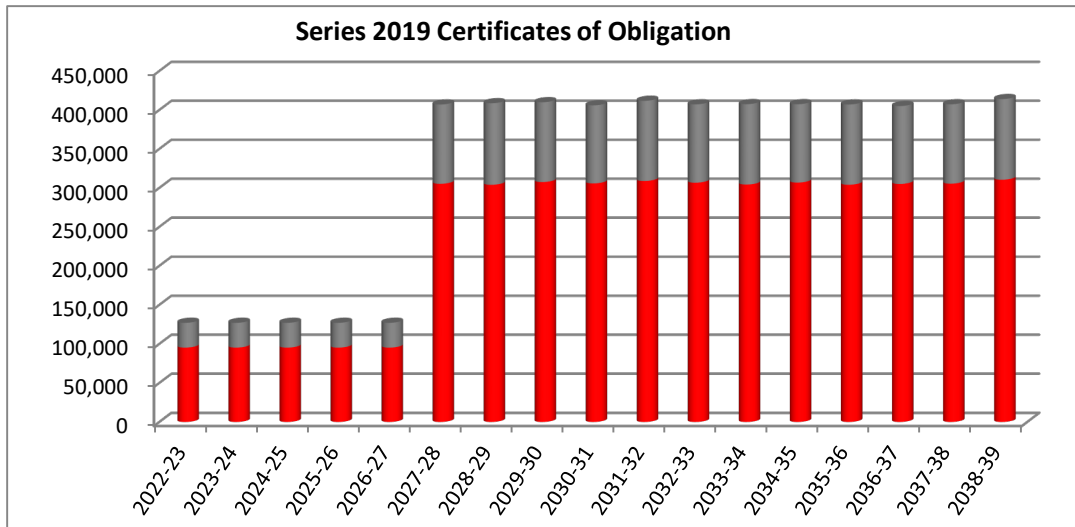
**Combination Tax & Utility System Revenue  
Certificates of Obligation  
Series 2019**

Dated: February 21, 2019  
Original Value: \$4,000,000  
Coupon Rate: 3.000% - 3.500%  
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23		95,294	95,294		31,763	31,763
2023-24		95,294	95,294		31,763	31,763
2024-25		95,294	95,294		31,763	31,763
2025-26		95,294	95,294		31,763	31,763
2026-27		95,294	95,294		31,763	31,763
2027-28	210,000	95,294	305,294	70,000	31,763	101,763
2028-29	215,000	88,994	303,994	75,000	29,662	104,662
2029-30	225,000	82,544	307,544	75,000	27,412	102,412
2030-31	230,000	75,794	305,794	75,000	25,162	100,162
2031-32	240,000	68,894	308,894	80,000	22,912	102,912
2032-33	245,000	61,694	306,694	80,000	20,512	100,512
2033-34	250,000	54,344	304,344	85,000	18,113	103,113
2034-35	260,000	46,844	306,844	85,000	15,563	100,563
2035-36	265,000	39,044	304,044	90,000	13,013	103,013
2036-37	275,000	30,100	305,100	90,000	9,975	99,975
2037-38	285,000	20,475	305,475	95,000	6,825	101,825
2038-39	300,000	10,500	310,500	100,000	3,500	103,500
	<b>3,000,000</b>	<b>1,150,991</b>	<b>4,150,991</b>	<b>1,000,000</b>	<b>383,227</b>	<b>1,383,227</b>

Street Reconstruction/Improvements  
City Building Improvements

Water/Wastewater Improvements  
Waterline Replacement



**General Obligation  
Refunding Bonds  
Series 2020**

Dated: May 21, 2020

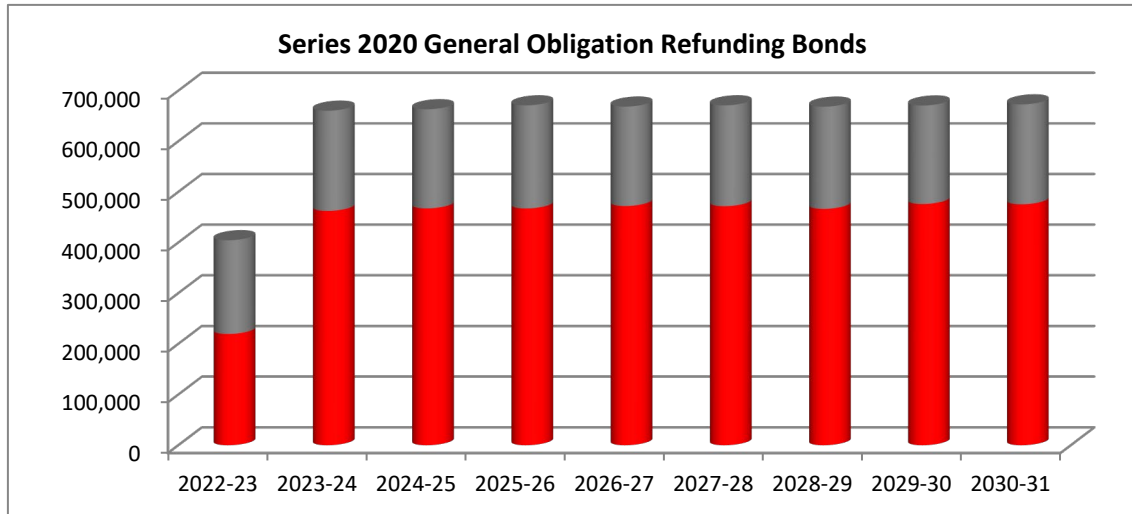
Original Value: \$6,065,000

Coupon Rate: 1.92%

Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23	175,000	44,581	219,581	165,000	19,906	184,906
2023-24	420,000	42,495	462,495	180,000	17,940	197,940
2024-25	430,000	37,488	467,488	180,000	15,794	195,794
2025-26	435,000	32,363	467,363	190,000	13,648	203,648
2026-27	445,000	27,178	472,178	185,000	11,384	196,384
2027-28	450,000	21,873	471,873	190,000	9,178	199,178
2028-29	450,000	16,509	466,509	195,000	6,914	201,914
2029-30	465,000	11,145	476,145	190,000	4,589	194,589
2030-31	470,000	5,602	475,602	195,000	2,324	197,324
	<b>3,740,000</b>	<b>239,234</b>	<b>3,979,234</b>	<b>1,670,000</b>	<b>101,677</b>	<b>1,771,677</b>

Refinance Series 2011 Combination Tax & Revenue Certificates of Obligation



## DEBT SERVICE FUND LONG RANGE PROJECTIONS

	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING FUND BALANCE	36,983	50,917	66,817	34,177	8,977	37,377	40,977	44,177	48,377	53,077
REVENUES:										
020 Interest Income	7,000	933	1,000	5,000	3,000	3,000	3,000	3,000	3,000	3,000
021 Miscellaneous Income	0	529	0	0	0	0	0	0	0	0
201 Net Value of Investments	0	0	0	0	0	0	0	0	0	0
301 Refunding Bonds Issued	0	0	0	0	0	0	0	0	0	0
302 Debt Proceeds	0	0	0	0	0	0	0	0	0	0
700 Tax Receipts	3,208,400	3,175,793	3,160,900	3,160,900	3,123,800	3,118,500	3,119,400	3,017,400	2,962,800	2,292,300
703 Fines and Penalties - Taxes	0	0	0	0	0	0	0	0	0	0
801 Transfer from General Fund	0	0	0	0	50,000	25,000	25,000	25,000	25,000	0
802 Transfer from Utility Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES:</b>	<b>3,215,400</b>	<b>3,177,255</b>	<b>3,161,900</b>	<b>3,165,900</b>	<b>3,176,800</b>	<b>3,146,500</b>	<b>3,147,400</b>	<b>3,045,400</b>	<b>2,990,800</b>	<b>2,295,300</b>
EXPENSES:										
084 BCAD Fees	32,500	32,440	33,000	31,300	24,700	24,600	25,000	24,000	23,500	20,000
500 Principal Payment	65,000	65,000	65,000	65,000	70,000	75,000	75,000	0	0	0
301 Interest Expense	14,400	14,422	11,500	11,500	8,400	5,100	1,700	0	0	0
Series 2005 Bond Total	79,400	79,422	76,500	76,500	78,400	80,100	76,700	0	0	0
901 Principal Payment	355,000	355,000	370,000	370,000	390,000	405,000	420,000	440,000	460,000	475,000
301 Interest Expense	138,900	138,899	124,000	124,000	108,500	92,200	75,200	57,600	39,200	19,900
Series 2008 Bond Total	493,900	493,899	494,000	494,000	498,500	497,200	495,200	497,600	499,200	494,900
902 Principal Payment	0	0	0	0	0	0	0	0	0	0
301 Interest Expense	0	0	0	0	0	0	0	0	0	0
Series 2011 Bond Total	0	0	0	0	0	0	0	0	0	0
903 Principal Payment	329,200	329,221	341,100	341,100	350,500	0	0	0	0	0
301 Interest Expense	30,600	30,625	20,700	20,700	10,600	0	0	0	0	0
Series 2012 Refunding Total	359,800	359,846	361,800	361,800	361,100	0	0	0	0	0
904 Principal Payment	55,000	55,000	55,000	55,000	55,000	0	0	0	0	0
301 Interest Expense	3,300	3,300	2,200	2,200	1,100	0	0	0	0	0
Series 2013 Refunding Total	58,300	58,300	57,200	57,200	56,100	0	0	0	0	0
905 Principal Payment	265,000	265,000	275,000	275,000	285,000	300,000	310,000	325,000	340,000	355,000
301 Interest Expense	149,600	149,600	144,300	144,300	138,800	132,400	125,300	117,100	107,400	97,200
Series 2014 Bond Total	414,600	414,600	419,300	419,300	423,800	432,400	435,300	442,100	447,400	452,200
906 Principal Payment	685,000	685,000	705,000	705,000	725,000	755,000	785,000	815,000	845,000	0
301 Interest Expense	194,800	194,775	174,200	174,200	153,100	124,100	93,900	66,400	33,800	0
Series 2015 Refunding Total	879,800	879,775	879,200	879,200	878,100	879,100	878,900	881,400	878,800	0
907 Principal Payment	0	0	0	0	0	0	0	0	0	0
301 Interest Expense	0	0	0	0	0	0	0	0	0	0
Series 2016 Refunding Total	0	0	0	0	0	0	0	0	0	0
908 Principal Payment	215,000	215,000	220,000	220,000	230,000	240,000	250,000	325,000	270,000	275,000
301 Interest Expense	155,700	155,715	147,100	147,100	138,300	129,100	119,500	109,500	99,800	92,100
Series 2017 Bond Total	370,700	370,715	367,100	367,100	368,300	369,100	369,500	434,500	369,800	367,100
909 Principal Payment	115,000	115,000	105,000	105,000	65,000	225,000	230,000	135,000	140,000	145,000
301 Interest Expense	86,100	86,131	82,700	82,700	79,500	77,600	70,800	63,900	59,900	55,700
Series 2018 Bond Total	201,100	201,131	187,700	187,700	144,500	302,600	300,800	198,900	199,900	200,700
910 Principal Payment	0	0	0	0	0	0	0	0	0	210,000
301 Interest Expense	95,300	95,293	95,300	95,300	95,300	95,300	95,300	95,300	95,300	95,300
Series 2019 Bond Total	95,300	95,293	95,300	95,300	95,300	95,300	95,300	95,300	95,300	305,300
911 Principal Payment	160,000	160,000	175,000	175,000	175,000	420,000	430,000	435,000	445,000	450,000
301 Interest Expense	48,600	48,574	46,700	46,700	44,600	42,500	37,500	32,400	27,200	21,900
Series 2020 Bond Total	208,600	208,574	221,700	221,700	219,600	462,500	467,500	467,400	472,200	471,900
<b>TOTAL BOND EXPENSE</b>	<b>3,161,500</b>	<b>3,161,555</b>	<b>3,159,800</b>	<b>3,159,800</b>	<b>3,123,700</b>	<b>3,118,300</b>	<b>3,119,200</b>	<b>3,017,200</b>	<b>2,962,600</b>	<b>2,292,100</b>
304 Pmt of Ref Bond Escrow	0	0	0	0	0	0	0	0	0	0
305 Pmt of Ref Bond Escrow	0	0	0	0	0	0	0	0	0	0
320 Bond Issuance Costs	0	0	0	0	0	0	0	0	0	0
802 Transfer to Utility Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENSES:</b>	<b>3,194,000</b>	<b>3,193,995</b>	<b>3,192,800</b>	<b>3,191,100</b>	<b>3,148,400</b>	<b>3,142,900</b>	<b>3,144,200</b>	<b>3,041,200</b>	<b>2,986,100</b>	<b>2,312,100</b>
<b>OPERATING INCOME (LOSS):</b>	<b>21,400</b>	<b>(16,740)</b>	<b>(30,900)</b>	<b>(25,200)</b>	<b>28,400</b>	<b>3,600</b>	<b>3,200</b>	<b>4,200</b>	<b>4,700</b>	<b>(16,800)</b>
<b>ENDING FUND BALANCE</b>	<b>58,383</b>	<b>34,177</b>	<b>35,917</b>	<b>8,977</b>	<b>37,377</b>	<b>40,977</b>	<b>44,177</b>	<b>48,377</b>	<b>53,077</b>	<b>36,277</b>

The image features a large, stylized logo consisting of the letters 'I' and 'A' in a grey, blocky font. A large, red, five-pointed star is superimposed over the center of the 'IA' logo. The star has a textured, halftone-like pattern. The text 'FIXED ASSET FUND' is centered horizontally across the middle of the star and the letters.

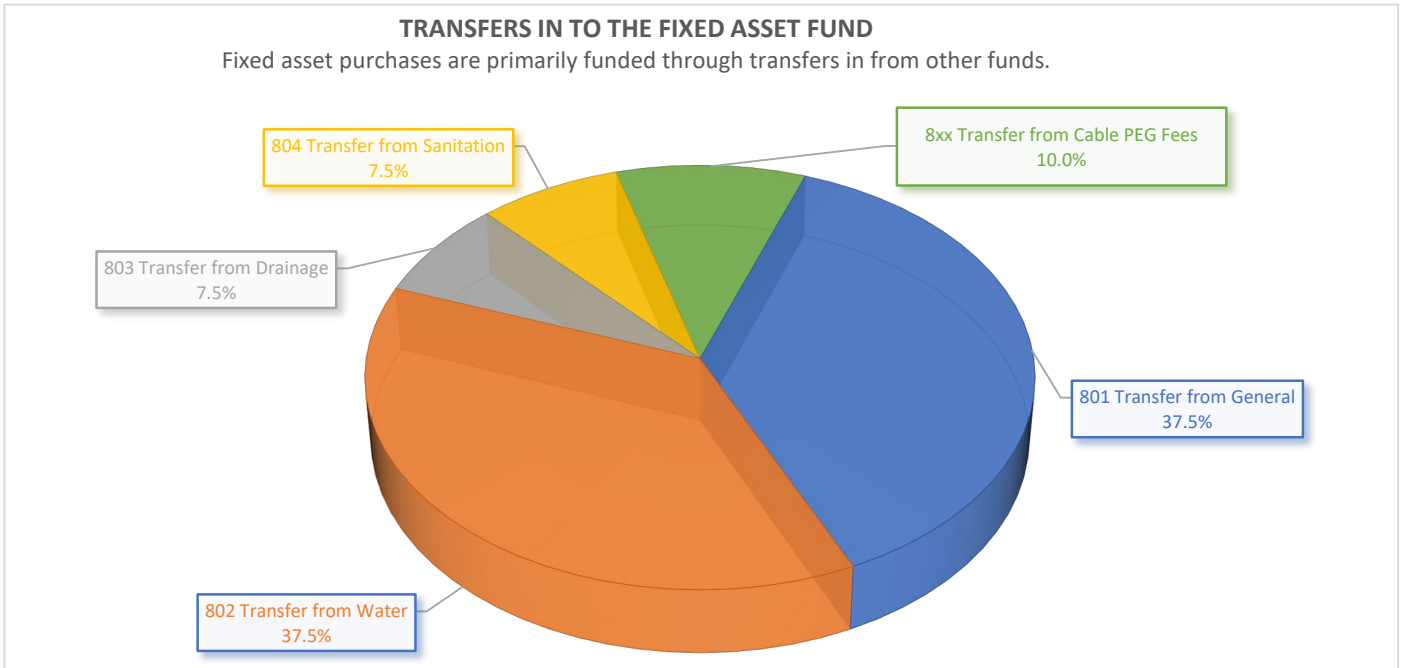
**FIXED ASSET FUND**

**FIXED ASSET FUND REVENUE SUMMARY**

7/29/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>481,589</b>	<b>726,525</b>	<b>326,001</b>	<b>583,374</b>	<b>583,374</b>	<b>97,174</b>
<b>REVENUES</b>						
801 Transfer from General	0	750,000	500,000	500,000	500,000	500,000
802 Transfer from Water	500,000	0	0	0	0	500,000
803 Transfer from Drainage	200,000	200,000	100,000	100,000	100,000	100,000
804 Transfer from Sanitation	100,000	100,000	150,000	150,000	150,000	100,000
8xx Transfer from Cable PEG Fees	0	0	98,600	0	98,600	132,800
815 Transfer from Coronavirus Relief Funds	212,700	0	0	53,398	53,400	0
815 Transfer from CSLRF - ARPA*	146,600	0	0	41,417	41,400	0
<b>TOTAL REVENUES</b>	<b>1,159,300</b>	<b>1,050,000</b>	<b>848,600</b>	<b>844,815</b>	<b>943,400</b>	<b>1,332,800</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(216,800)</b>	<b>(143,151)</b>	<b>(179,700)</b>	<b>127,560</b>	<b>(486,200)</b>	<b>83,400</b>
<b>ENDING FUND BALANCE</b>	<b>264,789</b>	<b>583,374</b>	<b>146,301</b>	<b>710,934</b>	<b>97,174</b>	<b>180,574</b>

\*Coronavirus State and Local Recovery Funds - American Rescue Plan Act



**FIXED ASSET EXPENDITURE SUMMARY  
BY FUND AND DEPARTMENT**

7/29/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
<b>GENERAL FUND</b>						
City Council	0	10,750	0	0	0	0
Administration	9,000	0	8,500	18,000	30,500	0
Finance	0	0	10,000	9,750	9,800	0
Pet Adoption Center	1,900	1,936	12,100	6,030	7,900	87,800
Police	218,300	227,417	434,500	91,565	477,400	256,500
Municipal Court	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0
Code Enforcement	0	0	0	0	0	39,300
Fire/EMS Operations	260,600	38,110	442,500	363,000	655,300	1,481,500
Information Technology	302,700	552,050	183,400	268,954	354,900	217,600
Municipal Library	88,000	92,480	98,300	49,746	105,200	112,800
Activity Center	0	0	0	0	0	24,000
Parks & Recreation	105,000	34,197	93,400	23,814	107,700	69,200
Streets	164,800	143,205	324,300	8,858	347,100	312,100
Maintenance	0	0	12,200	0	13,600	41,600
<b>TOTAL GENERAL FUND</b>	<b>1,150,300</b>	<b>1,100,145</b>	<b>1,619,200</b>	<b>839,717</b>	<b>2,109,400</b>	<b>2,642,400</b>
<b>UTILITY FUND</b>						
Water Administration	0	0	13,000	12,851	12,900	0
Water Operations	203,600	0	111,900	69,605	171,600	39,300
Wastewater Operations	22,200	100,774	1,192,500	73,456	732,400	215,300
<b>TOTAL UTILITY FUND</b>	<b>225,800</b>	<b>100,774</b>	<b>1,317,400</b>	<b>155,912</b>	<b>916,900</b>	<b>254,600</b>
<b>DRAINAGE FUND</b>						
Drainage	0	0	0	0	0	6,600
<b>TOTAL DRAINAGE FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,600</b>
<b>SANITATION FUND</b>						
Sanitation	0	0	0	0	0	0
<b>TOTAL SANITATION FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FIXED ASSET PURCHASES</b>	<b>1,376,100</b>	<b>1,200,919</b>	<b>2,936,600</b>	<b>995,629</b>	<b>3,026,300</b>	<b>2,903,600</b>
<b>LESS PURCHASES FUNDED BY OTHER FUNDS</b>						
Donations	0	7,768	0	0	8,900	0
Coronavirus Relief Funds	0	0	1,297,200	246,335	1,441,800	0
Coronavirus State and Local Recovery Funds	0	0	611,100	32,039	146,000	1,654,200
<b>TOTAL FUNDED BY OTHER FUNDS</b>	<b>0</b>	<b>7,768</b>	<b>1,908,300</b>	<b>278,374</b>	<b>1,596,700</b>	<b>1,654,200</b>
<b>TOTAL PURCHASED FROM FIXED ASSET FUND</b>	<b>1,376,100</b>	<b>1,193,151</b>	<b>1,028,300</b>	<b>717,255</b>	<b>1,429,600</b>	<b>1,249,400</b>

**FIXED ASSET EXPENDITURE DETAIL  
BY FUND AND DEPARTMENT**

7/29/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
<b>GENERAL FUND</b>						
City Council						
702 Building and Improvement	0	10,750	0	0	0	0
<b>Total City Council</b>	<b>0</b>	<b>10,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Administration						
702 Building and Improvements	9,000	0	0	0	12,500	0
705 Equipment	0	0	8,500	11,700	11,700	0
710 Improv Other Than Buildings	0	0	0	6,300	6,300	0
<b>Total Administration</b>	<b>9,000</b>	<b>0</b>	<b>8,500</b>	<b>18,000</b>	<b>30,500</b>	<b>0</b>
Finance Department						
705 Equipment	0	0	10,000	9,750	9,800	0
<b>Total Finance Department</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>9,750</b>	<b>9,800</b>	<b>0</b>
Pet Adoption Center						
609 COBAN Lease - Principal	1,800	1,832	1,800	0	1,800	0
610 COBAN Lease - Interest	100	104	100	0	100	0
707 Vehicles	0	0	10,200	6,030	6,000	87,800
<b>Total Pet Adoption Center</b>	<b>1,900</b>	<b>1,936</b>	<b>12,100</b>	<b>6,030</b>	<b>7,900</b>	<b>87,800</b>
Police Department						
609 COBAN Lease - Principal	97,200	97,169	97,200	0	97,200	0
610 COBAN Lease - Interest	5,500	5,538	2,800	0	2,800	0
702 Building and Improvements	0	9,850	0	0	0	0
705 Equipment	0	14,050	42,200	0	42,300	31,500
707 Vehicles	115,600	100,810	292,300	91,565	335,100	225,000
Less Use of Coronavirus Funds	0	0	(294,600)	(88,057)	(294,500)	0
<b>Total Police Department</b>	<b>218,300</b>	<b>227,417</b>	<b>139,900</b>	<b>3,508</b>	<b>182,900</b>	<b>256,500</b>
Municipal Court						
705 Equipment	0	0	0	0	0	0
<b>Total Municipal Court</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Planning & Development						
705 Equipment	0	0	0	0	0	0
<b>Total Planning &amp; Development</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Code Enforcement						
707 Vehicle	0	0	0	0	0	39,300
<b>Total Planning &amp; Development</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,300</b>
Fire/EMS Operations						
705 Equipment	40,400	38,110	159,700	118,545	149,900	139,400
707 Vehicles	220,200	0	269,500	227,205	488,100	1,342,100
710 Improv Other than Buildings	0	0	13,300	17,250	17,300	0
Less Use of Coronavirus Funds	0	0	(429,200)	(129,617)	(410,800)	(1,342,100)
<b>Total Fire/EMS Operations</b>	<b>260,600</b>	<b>38,110</b>	<b>13,300</b>	<b>233,383</b>	<b>244,500</b>	<b>139,400</b>
Information Technology						
603 Computer Lease - Principal	90,000	81,159	81,000	81,000	81,000	81,000
604 Computer Lease - Interest	0	513	3,800	3,789	3,800	3,800
705 Equipment	212,700	470,378	98,600	184,165	270,100	132,800
Less Use of Coronavirus Funds	0	0	0	(28,661)	(154,200)	0
<b>Total Information Technology</b>	<b>302,700</b>	<b>552,050</b>	<b>183,400</b>	<b>240,293</b>	<b>200,700</b>	<b>217,600</b>
Municipal Library						
702 Building and Improvements	0	0	6,300	0	15,200	0
705 Equipment	0	0	0	0	0	22,800
709 Books	88,000	84,712	92,000	49,746	90,000	90,000
710 Improv Other Than Buildings	0	7,768	0	0	0	0
Less Use of Donated Funds	0	(7,768)	0	0	(8,900)	0
<b>Total Municipal Library</b>	<b>88,000</b>	<b>84,712</b>	<b>98,300</b>	<b>49,746</b>	<b>96,300</b>	<b>112,800</b>



**FIXED ASSET EXPENDITURE DETAIL  
BY FUND AND DEPARTMENT**

7/29/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
Activity Center						
705 Equipment	0	0	0	0	0	24,000
<b>Total Activity Center</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,000</b>
Parks & Recreation						
702 Building and Improvements	0	0	0	0	12,500	0
705 Equipment	105,000	34,197	23,800	23,814	23,800	25,400
707 Vehicles	0	0	69,600	0	71,400	43,800
<b>Total Parks &amp; Recreation</b>	<b>105,000</b>	<b>34,197</b>	<b>93,400</b>	<b>23,814</b>	<b>107,700</b>	<b>69,200</b>
Street Department						
705 Equipment	0	143,205	264,600	8,858	287,300	0
707 Vehicle	164,800	0	59,700	0	59,800	312,100
Less Use of Coronavirus Funds	0	0	(316,100)	0	(326,100)	(312,100)
<b>Total Street Department</b>	<b>164,800</b>	<b>143,205</b>	<b>8,200</b>	<b>8,858</b>	<b>21,000</b>	<b>0</b>
Maintenance						
707 Vehicles	0	0	12,200	0	13,600	41,600
<b>Total Maintenance</b>	<b>0</b>	<b>0</b>	<b>12,200</b>	<b>0</b>	<b>13,600</b>	<b>41,600</b>
<b>TOTAL GENERAL FUND</b>	<b>1,150,300</b>	<b>1,092,377</b>	<b>579,300</b>	<b>593,382</b>	<b>914,900</b>	<b>988,200</b>
<b>UTILITY FUND</b>						
Water Administration						
705 Equipment	0	0	13,000	12,851	12,900	0
<b>Total Water Administration</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	<b>12,851</b>	<b>12,900</b>	<b>0</b>
Water Operations						
705 Equipment	146,600	0	11,900	11,907	11,900	0
707 Vehicle	57,000	0	100,000	57,698	159,700	39,300
Less Use of Coronavirus Funds	0	0	(100,000)	0	(100,000)	0
<b>Total Water Operations</b>	<b>203,600</b>	<b>0</b>	<b>11,900</b>	<b>69,605</b>	<b>71,600</b>	<b>39,300</b>
Wastewater Operations						
705 Equipment	22,200	100,774	1,192,500	73,456	732,400	215,300
Less Use of Coronavirus Funds	0	0	(768,400)	(32,039)	(302,200)	0
<b>Total Wastewater Operations</b>	<b>22,200</b>	<b>100,774</b>	<b>1,192,500</b>	<b>73,456</b>	<b>732,400</b>	<b>215,300</b>
<b>TOTAL UTILITY FUND</b>	<b>225,800</b>	<b>100,774</b>	<b>449,000</b>	<b>123,873</b>	<b>514,700</b>	<b>254,600</b>
<b>DRAINAGE FUND</b>						
Drainage Department						
705 Equipment	0	0	0	0	0	6,600
<b>TOTAL DRAINAGE FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,600</b>
<b>SANITATION FUND</b>						
Sanitation Department						
705 Equipment	0	0	0	0	0	0
<b>TOTAL SANITATION FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FIXED ASSET PURCHASES</b>	<b>1,376,100</b>	<b>1,193,151</b>	<b>1,028,300</b>	<b>717,255</b>	<b>1,429,600</b>	<b>1,249,400</b>

Department/Description	PROPOSED TRANSFERS	PROPOSED ARPA	PROPOSED CABLE PEG	TOTAL PROPOSED
<b>Pet Adoption Center</b>				
Vehicle - Ford F250 with Deerskin Mount	87,800	0	0	87,800
SUBTOTAL	87,800	0	0	87,800
<b>Police</b>				
Digital Evidence Management System	31,500	0	0	31,500
Vehicle - Marked Patrol SUVs	225,000	0	0	225,000
SUBTOTAL	256,500	0	0	256,500
<b>Code Enforcement</b>				
Vehicle - Ford F150 Regular Cab	39,300	0	0	39,300
SUBTOTAL	39,300	0	0	39,300
<b>Fire Department</b>				
Ladder Truck	0	1,342,100	0	1,342,100
Portable Radios	104,100	0	0	104,100
Electric Extrication Device	35,300	0	0	35,300
SUBTOTAL	139,400	1,342,100	0	1,481,500
<b>Information Technology</b>				
Computer Lease	84,800	0	0	84,800
Conference Room AV Upgrades	0	0	132,800	132,800
SUBTOTAL	84,800	0	132,800	217,600
<b>Library</b>				
Books & Resources	90,000	0	0	90,000
Remote Access Printing Center	9,300	0	0	9,300
Security Cameras	13,500	0	0	13,500
SUBTOTAL	112,800	0	0	112,800
<b>Activity Center</b>				
Security Camera System	14,700	0	0	14,700
Enclosed Trailer	9,300	0	0	9,300
SUBTOTAL	24,000	0	0	24,000
<b>Parks &amp; Recreation</b>				
Vehicle - Ford F250 Crew Cab	43,800	0	0	43,800
Scag Mower	25,400	0	0	25,400
SUBTOTAL	69,200	0	0	69,200
<b>Streets</b>				
Street Sweeper	0	312,100	0	312,100
SUBTOTAL	0	312,100	0	312,100
<b>Maintenance</b>				
Vehicle - Ford F250 Super Cab	41,600	0	0	41,600
SUBTOTAL	41,600	0	0	41,600
<b>GENERAL FUND TOTAL</b>	<b>855,400</b>	<b>1,654,200</b>	<b>132,800</b>	<b>2,642,400</b>
<b>Water Operations</b>				
Vehicle - Ford F150 Regular Cab	39,300	0	0	39,300
SUBTOTAL	39,300	0	0	39,300
<b>Wastewater</b>				
Crane Truck	159,100	0	0	159,100
Vehicle - Ford F250 Super Cab	56,200	0	0	56,200
SUBTOTAL	215,300	0	0	215,300
<b>WATER FUND TOTAL</b>	<b>254,600</b>	<b>0</b>	<b>0</b>	<b>254,600</b>
<b>Drainage</b>				
Bobcat Skidsteer Cutting Head Attachment	6,600	0	0	6,600
<b>DRAINAGE FUND TOTAL</b>	<b>6,600</b>	<b>0</b>	<b>0</b>	<b>6,600</b>
<b>GRAND TOTAL</b>	<b>1,116,600</b>	<b>1,654,200</b>	<b>132,800</b>	<b>2,903,600</b>

## FIXED ASSET FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>481,589</b>	<b>726,525</b>	<b>326,001</b>	<b>583,374</b>	<b>97,174</b>	<b>180,574</b>	<b>180,574</b>	<b>180,574</b>	<b>180,574</b>	<b>180,574</b>
REVENUES:										
801 Transfer from General	0	750,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
802 Transfer from Water	500,000	0	0	0	500,000	500,000	500,000	500,000	500,000	500,000
803 Transfer from Drainage	200,000	200,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
804 Transfer from Sanitation	100,000	100,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000
812 Transfer from Restr Courts	0	0	0	0	0	0	0	0	0	0
8xx Transfer from Cable PEG Fees	0	0	98,600	98,600	132,800	0	0	0	0	0
815 Transfer from CRF	212,700	0	0	53,400	0	0	0	0	0	0
815 Transfer from ARPA	146,600	0	0	41,400	0	0	0	0	0	0
<b>TOTAL REVENUES:</b>	<b>1,159,300</b>	<b>1,050,000</b>	<b>848,600</b>	<b>943,400</b>	<b>1,332,800</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
EXPENDITURES										
Fixed Asset Purchases	1,376,100	1,200,919	2,936,600	3,026,300	2,903,600	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
<b>TOTAL EXPENDITURES</b>	<b>1,376,100</b>	<b>1,200,919</b>	<b>2,936,600</b>	<b>3,026,300</b>	<b>2,903,600</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
PLUS FUNDS FROM OTHER SOURCES										
Donated Funds	0	7,768	0	8,900	0	0	0	0	0	0
Coronavirus Relief Funds	0	0	1,297,200	1,441,800	0	0	0	0	0	0
Coronavirus State/Local Recovery Funds	0	0	611,100	146,000	1,654,200	0	0	0	0	0
<b>TOTAL FUNDS FROM OTHER SOURCES</b>	<b>0</b>	<b>7,768</b>	<b>1,908,300</b>	<b>1,596,700</b>	<b>1,654,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(216,800)</b>	<b>(143,151)</b>	<b>(179,700)</b>	<b>(486,200)</b>	<b>83,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>264,789</b>	<b>583,374</b>	<b>146,301</b>	<b>97,174</b>	<b>180,574</b>	<b>180,574</b>	<b>180,574</b>	<b>180,574</b>	<b>180,574</b>	<b>180,574</b>

A large, stylized number '11' in a light gray color serves as a background. A red, five-pointed star with a halftone dot pattern is centered over the '11'. The text 'CAPITAL PROJECTS FUND' is overlaid on the star.

**CAPITAL PROJECTS FUND**

CAPITAL IMPROVEMENT PROGRAM SUMMARY OF REVENUES AND EXPENDITURES

8/1/2022

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>13,153,920</b>	<b>6,799,556</b>	<b>6,663,787</b>	<b>6,310,650</b>	<b>7,694,450</b>	<b>612,850</b>	<b>1,835,150</b>	<b>3,274,550</b>	<b>2,145,950</b>	<b>2,685,950</b>
<b>REVENUES</b>										
020 Interest Income	150,000	40,418	50,200	25,000	24,400	15,000	20,000	20,000	20,000	20,000
021 Miscellaneous Revenue	0	57,523	0	400	0	0	0	0	0	0
070 Grant Revenue	0	0	0	0	0	2,864,800	0	0	150,000	400,000
400 Contributions	0	0	0	0	0	0	0	0	1,000,000	0
8xx Transfers In	1,750,000	1,700,000	4,200,000	4,200,000	5,050,000	4,750,000	4,700,000	4,550,000	4,450,000	4,500,000
<b>TOTAL REVENUES</b>	<b>1,900,000</b>	<b>1,797,941</b>	<b>4,250,200</b>	<b>4,225,400</b>	<b>5,074,400</b>	<b>7,629,800</b>	<b>4,720,000</b>	<b>4,570,000</b>	<b>5,620,000</b>	<b>4,920,000</b>
<b>EXPENDITURES</b>										
<b>Water Projects</b>										
036 Beeline Drive Waterline Replacement (NB,2019,CF)	490,200	0	440,000	10,000	445,200	0	0	0	0	0
300 Misc Water Main Improvements (NB)	25,000	0	25,000	0	25,000	25,000	25,000	25,000	25,000	25,000
3xx Cedar Knob Waterline Upgrade (NB,CF)	0	0	406,500	20,000	500,000	293,000	0	0	0	0
542 FM 2410 Utility Conflicts (NB)	0	38,000	51,500	58,800	0	0	0	0	0	0
<b>Total Water Projects</b>	<b>515,200</b>	<b>38,000</b>	<b>923,000</b>	<b>88,800</b>	<b>970,200</b>	<b>318,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Wastewater Projects</b>										
037 Beeline Drive Sewer Replacement (NB,2019)	0	3,370	630,300	64,000	635,700	0	0	0	0	0
401 VFW Lift Station Upgrade (NB,CF)	50,000	0	50,000	50,000	0	0	0	0	0	0
402 West Mechanical Bar Screen Access-WWTP (NB)	0	0	40,000	22,500	0	0	0	0	0	0
403 East and West Bar Screen Improvements (NB)	0	0	0	41,700	0	0	0	0	0	0
406 WWTP Blowers and Generator Replacement (CF)	0	0	0	27,000	1,553,000	0	0	0	0	0
4xx 200 GPM Waste Activated Sludge Pump/Motor (NB)	0	0	0	0	113,500	0	0	0	0	0
4xx 1,000 Gallon Hydro-Pneumatic Tank Replacement (NB)	0	0	0	0	82,000	0	0	0	0	0
4xx Basin 15 Sanitary Sewer Trunk Line Upsizing (NB)	0	0	0	0	670,000	0	0	0	0	0
4xx Ultraviolet Disinfection System Replacement (NB)	0	0	0	0	750,000	0	0	0	0	0
516 Sewer Rehabilitation & Improvements (NB)	250,000	144,983	275,000	150,000	250,000	250,000	250,000	250,000	250,000	250,000
516 Manhole and Pipeline CCTV Inspection (NB)	0	0	10,700	0	0	0	0	0	0	0
519 Rummel Road Lift Station Upgrade (CF)	0	87,891	991,000	1,500,000	974,800	0	0	0	0	0
521 2nd Belt Filter Press - Sludge Dewatering Bldg (NB,CF)	505,000	30,500	923,500	923,000	0	0	0	0	0	0
528 Low Water Crossing - Connell Property (NB)	17,000	31,780	0	0	0	0	0	0	0	0
<b>Total Wastewater Projects</b>	<b>822,000</b>	<b>298,524</b>	<b>2,920,500</b>	<b>2,778,200</b>	<b>5,029,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Drainage Projects</b>										
501 Pinewood Erosion Project - Retaining Wall (2018)	200,000	166,281	179,900	22,700	0	0	0	0	0	0
501 Roy Reynolds Bridge Abutment Stabilization (2018)	122,100	3,500	136,100	5,000	129,100	0	0	0	0	0
512 Master Plan - Connell Detention Pond (NB,2018)	1,101,200	0	1,027,200	12,500	1,014,700	0	0	0	0	0
512 Master Plan - Phase 2, 3, 4 (NB,2018)	2,221,000	54,169	2,312,500	10,700	2,211,000	0	0	0	0	0
602 Fuller/Tye Valley Cross Drainage Replacement (CF)	0	0	65,000	15,000	148,900	0	0	0	0	0
603 Preswick/Cedar Oaks Channel Improvements	0	0	0	15,000	143,600	0	0	0	0	0
6xx Jorgette Drive Bank Stabilization (2018)	120,000	0	155,000	0	120,000	0	0	0	0	0
6xx Cayuga French Drain (2018)	0	0	43,400	0	0	0	0	0	0	0
6xx Recon Concrete Channel - Preswick/Lantana (CF)	0	0	253,600	0	0	0	0	0	0	0
6xx Thoroughbred Estates French Drain (CF)	0	0	625,400	0	0	0	0	0	0	0
<b>Total Drainage Projects</b>	<b>3,764,300</b>	<b>223,950</b>	<b>4,798,100</b>	<b>80,900</b>	<b>3,767,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Building Projects</b>										
504 Fire Station #2 Renovation (NB,2019)	0	606,109	0	0	0	0	0	0	0	0
508 Public Works Water/Street Yard Building (NB)	457,000	6,500	0	0	7,400	268,300	268,300	0	0	0
508 Drainage & Paving @ New PW Building (NB)	0	0	0	0	0	0	600,000	0	0	0
509 Police Department Building Repairs (NB)	35,000	50,914	0	13,900	0	0	0	0	0	0
520 Stairwell and Grating Safety Improvements (NB)	35,000	69,691	0	5,500	0	0	0	0	0	0
537 Flooring Updates in City Hall (NB)	31,000	0	31,000	31,000	0	0	0	0	0	0
537 New Cubicles / Desks in Finance and Courts (NB)	0	0	60,000	60,000	0	0	0	0	0	0
537 Stucco Project at City Hall (NB)	0	0	0	5,600	0	0	0	0	0	0
537 Patch and Paint Council Chambers (NB)	0	0	0	4,100	0	0	0	0	0	0
539 Demo / Replace Pavement at Central Station (NB)	110,400	145,729	0	0	0	0	0	0	0	0
7xx Bulk Solid Waste Collection Center (NB)	0	0	0	0	79,500	300,000	0	0	0	0
7xx Dog Kennel Run Gates (NB)	0	0	0	0	44,600	0	0	0	0	0
7xx Fire Station #3 (NB)	0	0	0	0	0	0	0	0	2,500,000	2,500,000
<b>Total Building Projects</b>	<b>668,400</b>	<b>878,943</b>	<b>91,000</b>	<b>120,100</b>	<b>131,500</b>	<b>568,300</b>	<b>868,300</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>Park Projects</b>										
505 Miscellaneous Park Projects and Improvements (NB)	50,000	53,008	100,000	98,000	100,000	100,000	100,000	100,000	100,000	100,000
545 Dana Peak Park Development (NB)	25,000	0	0	0	0	0	0	0	0	0
555 Playground Renovations (NB)	0	0	0	0	243,900	0	0	0	0	0
5xx Splash Pad at Kern Park (NB)	0	0	0	0	0	300,000	0	0	0	0
5xx Soccer Field Renovations (NB)	0	0	0	0	0	0	225,000	0	0	0
5xx Hike and Bike Trail Plan (NB)	0	0	0	0	0	0	0	150,000	0	0
5xx Trail at Summit Soccer Complex (NB)	0	0	0	0	0	0	0	0	250,000	0
<b>Total Park Projects</b>	<b>75,000</b>	<b>53,008</b>	<b>100,000</b>	<b>98,000</b>	<b>343,900</b>	<b>400,000</b>	<b>325,000</b>	<b>250,000</b>	<b>350,000</b>	<b>100,000</b>
<b>Sidewalk Projects</b>										
513 FM 3481 from Prospecter to Vineyard (NB)	562,800	18,500	541,400	546,100	0	0	0	0	0	0
514 FM 3481 East Side Phase 1 - St Pauls (NB)	0	0	224,200	15,900	188,200	0	0	0	0	0
514 FM 3481 East Side Phase 3 - Magill / Williams (NB)	0	0	491,900	17,500	189,700	0	0	0	0	0
<b>Total Sidewalk Projects</b>	<b>562,800</b>	<b>18,500</b>	<b>1,257,500</b>	<b>579,500</b>	<b>377,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Street Projects</b>										
007 Mountain Lion / Pontiac Flume Reconstruction (NB)	97,600	0	97,600	0	108,000	0	0	0	0	0
115 Warrior's Path Ph 2 - Pontotoc to FM 2410 Eng (NB)	0	0	460,000	150,000	165,000	3,726,200	0	0	0	0
116 2022 Street Improvements (NB)	0	0	820,000	63,500	644,800	0	0	0	0	0
1xx 2023 Street Improvements (NB)	0	0	0	0	1,033,300	0	0	0	0	0
1xx Miller's Crossing Improv & Roundabout (NB)	0	0	0	0	600,000	0	0	0	0	0
1xx Comanche Gap Road Realignment (NB)	0	0	0	0	0	0	800,000	4,000,000	0	0
1xx Warrior's Path Ph 3 (towards Old Nolanville) (NB)	0	0	0	0	0	0	0	0	700,000	1,500,000
1xx Chapparral Road Upgrades (NB)	0	0	0	0	0	0	0	0	0	500,000
502 2021 Street Improvements - Winter Storm (NB)	0	152,100	2,756,600	1,369,100	2,250,600	0	0	0	0	0
503 2020 Street Improvements (NB)	496,700	623,822	0	3,500	0	0	0	0	0	0
Annual Street Improvement Budget	0	0	0	0	0	1,145,000	1,012,300	1,173,600	1,255,000	1,385,000
<b>Total Street Projects</b>	<b>594,300</b>	<b>775,922</b>	<b>4,134,200</b>	<b>1,586,100</b>	<b>4,801,700</b>	<b>4,871,200</b>	<b>1,812,300</b>	<b>5,173,600</b>	<b>1,955,000</b>	<b>3,385,000</b>
<b>TOTAL EXPENDITURES</b>	<b>7,002,000</b>	<b>2,286,847</b>	<b>14,224,300</b>	<b>5,331,600</b>	<b>15,421,500</b>	<b>6,407,500</b>	<b>3,280,600</b>	<b>5,698,600</b>	<b>5,080,000</b>	<b>6,260,000</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(5,102,000)</b>	<b>(488,906)</b>	<b>(9,974,100)</b>	<b>(1,106,200)</b>	<b>(10,347,100)</b>	<b>1,222,300</b>	<b>1,439,400</b>	<b>(1,128,600)</b>	<b>540,000</b>	<b>(1,340,000)</b>
PLUS: Coronavirus Funds (CF) funding indicated expenditures	0	0	3,755,000	2,490,000	3,265,500	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	<b>8,051,920</b>	<b>6,310,650</b>	<b>444,687</b>	<b>7,694,450</b>	<b>612,850</b>	<b>1,835,150</b>	<b>3,274,550</b>	<b>2,145,950</b>	<b>2,685,950</b>	<b>1,345,950</b>

CAPITAL IMPROVEMENT PROJECTS FUNDED BY NON BOND REVENUES

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTIO	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>3,979,229</b>	<b>3,704,334</b>	<b>3,334,829</b>	<b>3,427,993</b>	<b>4,846,793</b>	<b>612,693</b>	<b>1,834,993</b>	<b>3,274,393</b>	<b>2,145,793</b>	<b>2,685,793</b>
<b>REVENUES</b>										
020 Interest Income	50,000	31,802	45,200	19,800	22,000	15,000	20,000	20,000	20,000	20,000
021 Miscellaneous Revenue	0	57,523	0	400	0	0	0	0	0	0
070 Grant Revenue	0	0	0	0	0	2,864,800	0	0	150,000	400,000
400 Contributions	0	0	0	0	0	0	0	0	1,000,000	0
801 General Fund Transfer	500,000	500,000	2,500,000	2,500,000	3,000,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
802 Utility Fund Transfer	1,000,000	1,000,000	1,500,000	1,500,000	1,500,000	1,750,000	1,750,000	1,500,000	1,500,000	1,500,000
802 Utility Connect Fee Transfer	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
803 Drainage Fund Transfer	150,000	150,000	150,000	150,000	300,000	300,000	300,000	400,000	300,000	350,000
804 Sanitation Fund Transfer	0	0	0	0	200,000	150,000	100,000	100,000	100,000	100,000
<b>TOTAL REVENUES</b>	<b>1,800,000</b>	<b>1,789,325</b>	<b>4,245,200</b>	<b>4,220,200</b>	<b>5,072,000</b>	<b>7,629,800</b>	<b>4,720,000</b>	<b>4,570,000</b>	<b>5,620,000</b>	<b>4,920,000</b>
<b>EXPENDITURES</b>										
<b>Budgeted Water Projects</b>										
036 Beeline Drive Waterline Replacement	307,900	0	0	0	0	0	0	0	0	0
300 Misc Water Main Improvements	25,000	0	25,000	0	25,000	25,000	25,000	25,000	25,000	25,000
3xx Cedar Knob Waterline Upgrade	0	0	0	20,000	500,000	293,000	0	0	0	0
542 FM 2410 Utility Conflicts	0	38,000	51,500	58,800	0	0	0	0	0	0
<b>Total Budgeted Water Projects</b>	<b>332,900</b>	<b>38,000</b>	<b>76,500</b>	<b>78,800</b>	<b>525,000</b>	<b>318,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Budgeted Wastewater Projects</b>										
037 Beeline Drive Sewer Replacement	0	3,370	266,300	64,000	270,000	0	0	0	0	0
401 VFW Lift Station Upgrade	50,000	0	0	50,000	0	0	0	0	0	0
402 West Mechanical Bar Screen Access	0	0	40,000	22,500	0	0	0	0	0	0
403 East and West Bar Screen Improvements	0	0	0	41,700	0	0	0	0	0	0
4xx 200 GPM WAS Pump/Motor	0	0	0	0	113,500	0	0	0	0	0
4xx 1,000 Gallon Hydro-Pneumatic Tank Repl	0	0	0	0	82,000	0	0	0	0	0
4xx Basin 15 Sanitary Sewer Trunk Line Upsize	0	0	0	0	670,000	0	0	0	0	0
4xx Ultraviolet Disinfection System Repl	0	0	0	0	750,000	0	0	0	0	0
516 Sewer Rehabilitation & Improvements	250,000	144,983	275,000	150,000	250,000	250,000	250,000	250,000	250,000	250,000
516 Manhole and Pipeline CCTV Inspection	0	0	10,700	0	0	0	0	0	0	0
519 Rummel Road Lift Station Upgrade	0	87,891	0	0	0	0	0	0	0	0
521 2nd Belt Filter Press	505,000	30,500	0	0	0	0	0	0	0	0
528 Low Water Crossing (Connell Property)	17,000	31,780	0	0	0	0	0	0	0	0
<b>Total Budgeted Wastewater Projects</b>	<b>822,000</b>	<b>298,524</b>	<b>592,000</b>	<b>328,200</b>	<b>2,135,500</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Budgeted Drainage Projects</b>										
512 Master Plan - Connell Detention Pond	192,500	0	1,027,200	0	0	0	0	0	0	0
512 Master Plan - Phase 2, 3, 4	903,700	54,169	150,300	10,700	990,600	0	0	0	0	0
<b>Total Budgeted Drainage Projects</b>	<b>1,096,200</b>	<b>54,169</b>	<b>1,177,500</b>	<b>10,700</b>	<b>990,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgeted Building Projects</b>										
504 Fire Station #2 Renovation	0	554,709	0	0	0	0	0	0	0	0
508 Public Works Water/Street Yard Building	457,000	6,500	0	0	7,400	268,300	268,300	0	0	0
508 Drainage & Paving @ New PW Building	0	0	0	0	0	0	600,000	0	0	0
509 Police Department Building Repairs	35,000	50,914	0	13,900	0	0	0	0	0	0
520 Stairwell and Grating Safety Impr-WWTP	35,000	69,691	0	5,500	0	0	0	0	0	0
537 Flooring Updates in City Hall	31,000	0	31,000	31,000	0	0	0	0	0	0
537 New Cubicles/Desks-Finance and Courts	0	0	60,000	60,000	0	0	0	0	0	0
537 Stucco Project at City Hall	0	0	0	5,600	0	0	0	0	0	0
537 Patch and Paint Council Chambers	0	0	0	4,100	0	0	0	0	0	0
539 Demo/Replace Pavement-Central Station	110,400	145,729	0	0	0	0	0	0	0	0
7xx Bulk Solid Waste Collection Center	0	0	0	0	79,500	300,000	0	0	0	0
7xx Dog Kennel Run Gates	0	0	0	0	44,600	0	0	0	0	0
7xx Fire Station #3	0	0	0	0	0	0	0	0	2,500,000	2,500,000
<b>Total Budgeted Drainage Projects</b>	<b>668,400</b>	<b>827,543</b>	<b>91,000</b>	<b>120,100</b>	<b>131,500</b>	<b>568,300</b>	<b>868,300</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>Budgeted Park Projects</b>										
505 Misc Park Projects and Improvements	50,000	53,008	100,000	98,000	100,000	100,000	100,000	100,000	100,000	100,000
545 Dana Peak Park Development	25,000	0	0	0	0	0	0	0	0	0
555 Playground Renovations	0	0	0	0	243,900	0	0	0	0	0
5xx Splash Pad at Kern Park	0	0	0	0	0	300,000	0	0	0	0
5xx Soccer Field Renovations	0	0	0	0	0	0	225,000	0	0	0
5xx Trail Plan and Master Plan	0	0	0	0	0	0	0	150,000	0	0
5xx Trail at Summit Soccer Complex	0	0	0	0	0	0	0	0	250,000	0
<b>Total Budgeted Park Projects</b>	<b>75,000</b>	<b>53,008</b>	<b>100,000</b>	<b>98,000</b>	<b>343,900</b>	<b>400,000</b>	<b>325,000</b>	<b>250,000</b>	<b>350,000</b>	<b>100,000</b>
<b>Budgeted Sidewalk Projects</b>										
513 FM 3481 from Prospector to Vineyard	562,800	18,500	541,400	546,100	0	0	0	0	0	0
514 East FM 3481 Phase 1 (St Pauls)	0	0	224,200	15,900	188,200	0	0	0	0	0
514 East FM 3481 Phase 3 (Magill/Williams)	0	0	491,900	17,500	189,700	0	0	0	0	0
<b>Total Budgeted Wastewater Projects</b>	<b>562,800</b>	<b>18,500</b>	<b>1,257,500</b>	<b>579,500</b>	<b>377,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTIO	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
Budgeted Street Projects										
007 Mountain Lion / Pontiac Flume Recon	97,600	0	97,600	0	108,000	0	0	0	0	0
115 Warrior's Path Ph 2-Pontotoc to FM 2410	0	0	460,000	150,000	165,000	3,726,200	0	0	0	0
116 2022 Street Improvements	0	0	820,000	63,500	644,800	0	0	0	0	0
1xx 2023 Street Improvements	0	0	0	0	1,033,300	0	0	0	0	0
1xx Miller's Crossing Improv & Roundabout	0	0	0	0	600,000	0	0	0	0	0
1xx Comanche Gap Road Realignment	0	0	0	0	0	0	800,000	4,000,000	0	0
1xx Warrior's Path Ph 3 (towards Old Nolanville)	0	0	0	0	0	0	0	0	700,000	1,500,000
1xx Chapparal Road Upgrades	0	0	0	0	0	0	0	0	0	500,000
502 2021 Street Improvements (Winter Storm)	0	152,100	2,756,600	1,369,100	2,250,600	0	0	0	0	0
503 2020 Street Improvements	496,700	623,822	0	3,500	0	0	0	0	0	0
Annual Street Improvement Budget	0	0	0	0	0	1,145,000	1,012,300	1,173,600	1,255,000	1,385,000
Total Budgeted Wastewater Projects	594,300	775,922	4,134,200	1,586,100	4,801,700	4,871,200	1,812,300	5,173,600	1,955,000	3,385,000
<b>TOTAL EXPENDITURES</b>	<b>4,151,600</b>	<b>2,065,666</b>	<b>7,428,700</b>	<b>2,801,400</b>	<b>9,306,100</b>	<b>6,407,500</b>	<b>3,280,600</b>	<b>5,698,600</b>	<b>5,080,000</b>	<b>6,260,000</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(2,351,600)</b>	<b>(276,341)</b>	<b>(3,183,500)</b>	<b>1,418,800</b>	<b>(4,234,100)</b>	<b>1,222,300</b>	<b>1,439,400</b>	<b>(1,128,600)</b>	<b>540,000</b>	<b>(1,340,000)</b>
<b>ENDING FUND BALANCE</b>	<b>1,627,629</b>	<b>3,427,993</b>	<b>151,329</b>	<b>4,846,793</b>	<b>612,693</b>	<b>1,834,993</b>	<b>3,274,393</b>	<b>2,145,793</b>	<b>2,685,793</b>	<b>1,345,793</b>

**CAPITAL IMPROVEMENT PROJECTS FUNDED BY SERIES 2018 CERTIFICATES OF OBLIGATION**

	<b>FY 2021 BUDGET</b>	<b>FY 2021 ACTUAL</b>	<b>FY 2022 BUDGET</b>	<b>FY 2022 PROJECTION</b>	<b>FY 2023 BUDGET</b>	<b>FY 2024 BUDGET</b>	<b>FY 2025 BUDGET</b>	<b>FY 2026 BUDGET</b>
<b>BOND PROCEEDS</b>								
General Fund Proceeds (\$3 million)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)
Drainage Fund Proceeds (\$3 million)	2,461,125	2,494,675	2,480,675	2,324,894	2,284,694	(199,506)	(199,506)	(199,506)
Less Issuance at Closing	(8,800)	(67,117)	(67,100)	(67,100)	(67,100)	(67,100)	(67,100)	(67,100)
Adjustment to Actual	0	53,591	50,100	53,588	53,588	53,588	53,588	53,588
Interest from Prior Years	219,800	219,539	227,000	226,100	230,100	232,100	232,100	232,100
<b>BEGINNING FUND BALANCE</b>	<b>2,653,115</b>	<b>2,681,678</b>	<b>2,671,665</b>	<b>2,518,472</b>	<b>2,482,272</b>	<b>72</b>	<b>72</b>	<b>72</b>
<b>REVENUES</b>								
020 Interest Income	15,000	6,575	5,000	4,000	2,000	0	0	0
<b>TOTAL REVENUES</b>	<b>15,000</b>	<b>6,575</b>	<b>5,000</b>	<b>4,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>								
Budgeted Drainage Projects								
501 Pinewood Erosion Project - Retaining Wall	200,000	166,281	179,900	22,700	0	0	0	0
501 Roy Reynolds Bridge Abutment Stabilization	122,100	3,500	136,100	5,000	129,100	0	0	0
512 Master Plan - Connell Detention Pond	908,700	0	0	12,500	1,014,700	0	0	0
512 Master Plan - Phase 2, 3, 4	1,317,300	0	2,162,200	0	1,220,400	0	0	0
6xx Jorgette Drive Bank Stabilization	120,000	0	155,000	0	120,000	0	0	0
6xx Cayuga French Drain	0	0	43,400	0	0	0	0	0
Total Budgeted Drainage Projects	2,668,100	169,781	2,676,600	40,200	2,484,200	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,668,100</b>	<b>169,781</b>	<b>2,676,600</b>	<b>40,200</b>	<b>2,484,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(2,653,100)</b>	<b>(163,206)</b>	<b>(2,671,600)</b>	<b>(36,200)</b>	<b>(2,482,200)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BOND PROCEEDS REMAINING (excluding interest)</b>								
General Fund Proceeds (\$3 million)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)
Drainage Fund Proceeds (\$3 million)	(206,975)	2,324,894	(195,925)	2,284,694	(199,506)	(199,506)	(199,506)	(199,506)
<b>ENDING FUND BALANCE</b>	<b>15</b>	<b>2,518,472</b>	<b>65</b>	<b>2,482,272</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>

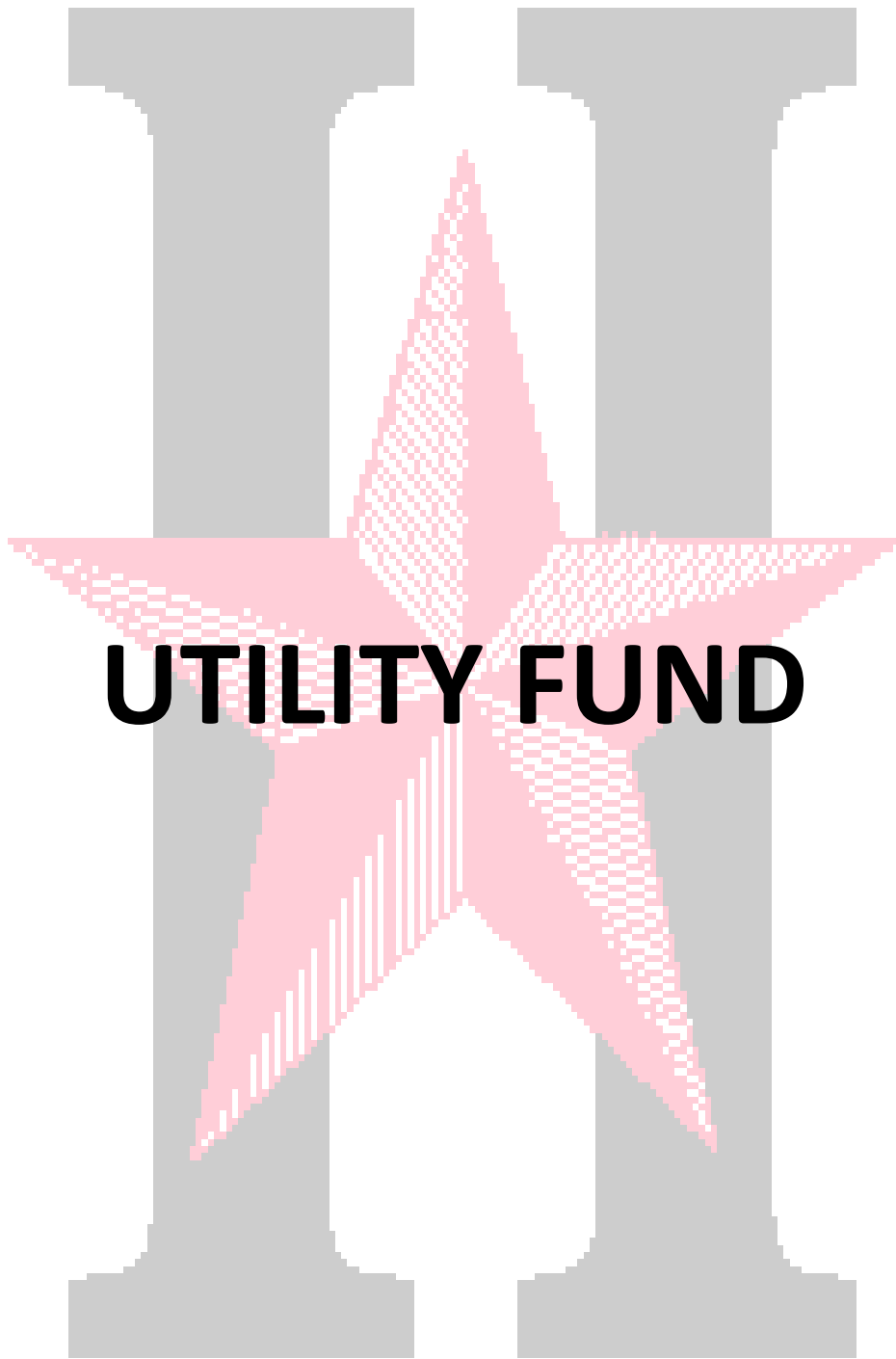


**CAPITAL IMPROVEMENT PROJECTS FUNDED BY SERIES 2019 CERTIFICATES OF OBLIGATION**

	<b>FY 2021 BUDGET</b>	<b>FY 2021 ACTUAL</b>	<b>FY 2022 BUDGET</b>	<b>FY 2022 PROJECTION</b>	<b>FY 2023 BUDGET</b>	<b>FY 2024 BUDGET</b>	<b>FY 2025 BUDGET</b>	<b>FY 2026 BUDGET</b>
<b>BOND PROCEEDS</b>								
General Fund Proceeds (\$3 million)	(146,146)	51,398	(2)	(2)	(2)	(2)	(2)	(2)
Utility Fund Proceeds (\$1 million)	282,242	293,665	293,665	293,665	293,665	(72,035)	(72,035)	(72,035)
Less Issuance at Closing	(54,400)	(54,422)	(54,400)	(54,400)	(54,400)	(54,400)	(54,400)	(54,400)
Adjustment to Actual	0	25,483	24,900	25,422	25,422	25,422	25,422	25,422
Interest from Prior Years	95,700	97,420	99,900	99,500	100,700	101,100	101,100	101,100
<b>BEGINNING FUND BALANCE</b>	<b>177,396</b>	<b>413,544</b>	<b>364,063</b>	<b>364,185</b>	<b>365,385</b>	<b>85</b>	<b>85</b>	<b>85</b>
<b>REVENUES</b>								
020 Interest Income	5,000	2,041	0	1,200	400	0	0	0
<b>TOTAL REVENUES</b>	<b>5,000</b>	<b>2,041</b>	<b>0</b>	<b>1,200</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>								
Budgeted Water Projects								
036 Beeline Drive Waterline Replacement	182,300	0	0	0	0	0	0	0
<b>Total Budgeted Wastewater Projects</b>	<b>182,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Budgeted Wastewater Projects								
037 Beeline Drive Sewer Replacement	0	0	364,000	0	365,700	0	0	0
<b>Total Budgeted Wastewater Projects</b>	<b>0</b>	<b>0</b>	<b>364,000</b>	<b>0</b>	<b>365,700</b>	<b>0</b>	<b>0</b>	<b>0</b>
Budgeted Building Projects								
504 Fire Station #2 Renovation	0	51,400	0	0	0	0	0	0
<b>Total Budgeted Building Projects</b>	<b>0</b>	<b>51,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>182,300</b>	<b>51,400</b>	<b>364,000</b>	<b>0</b>	<b>365,700</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(177,300)</b>	<b>(49,359)</b>	<b>(364,000)</b>	<b>1,200</b>	<b>(365,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BOND PROCEEDS REMAINING (excluding interest)</b>								
General Fund Proceeds (\$3 million)	(146,146)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Utility Fund Proceeds (\$1 million)	99,942	293,665	(70,335)	293,665	(72,035)	(72,035)	(72,035)	(72,035)
<b>ENDING FUND BALANCE</b>	<b>96</b>	<b>364,185</b>	<b>63</b>	<b>365,385</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>

## CAPITAL IMPROVEMENT PROJECTS FUNDED BY CORONAVIRUS FUND

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
<b>BEGINNING FUND BALANCE</b>	0	0	0	0	0	0	0	0
<b>REVENUES</b>								
Coronavirus State and Local Relief Funds (ARPA)	0	0	3,755,000	2,490,000	3,265,500	0	0	0
<b>TOTAL REVENUES</b>	0	0	3,755,000	2,490,000	3,265,500	0	0	0
<b>EXPENDITURES</b>								
Budgeted Water Projects								
036 Beeline Drive Waterline Replacement	0	0	440,000	10,000	445,200	0	0	0
3xx Cedar Knob Waterline Upgrade	0	0	406,500	0	0	0	0	0
<b>Total Budgeted Water Projects</b>	0	0	846,500	10,000	445,200	0	0	0
Budgeted Wastewater Projects								
401 VFW Lift Station Upgrade	0	0	50,000	0	0	0	0	0
406 WWTP Blowers and Generator Replacement	0	0	0	27,000	1,553,000	0	0	0
519 Rummel Road Lift Station Upgrade	0	0	991,000	1,500,000	974,800	0	0	0
521 2nd Belt Filter Press - Sludge Dewatering Bldg	0	0	923,500	923,000	0	0	0	0
<b>Total Budgeted Wastewater Projects</b>	0	0	1,964,500	2,450,000	2,527,800	0	0	0
Budgeted Drainage Projects								
602 Fuller/Tye Valley Cross Drainage Replacement	0	0	65,000	15,000	148,900	0	0	0
603 Preswick/Cedar Oaks Channel Improvements	0	0	0	15,000	143,600	0	0	0
6xx Recon Concrete Channel - Preswick/Lantana	0	0	253,600	0	0	0	0	0
6xx Thoroughbred Estates Phase 1 (French Drain)	0	0	625,400	0	0	0	0	0
<b>Total Budgeted Drainage Projects</b>	0	0	944,000	30,000	292,500	0	0	0
<b>TOTAL EXPENDITURES</b>	0	0	3,755,000	2,490,000	3,265,500	0	0	0
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	0	0	0	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	0	0	0	0	0	0	0	0

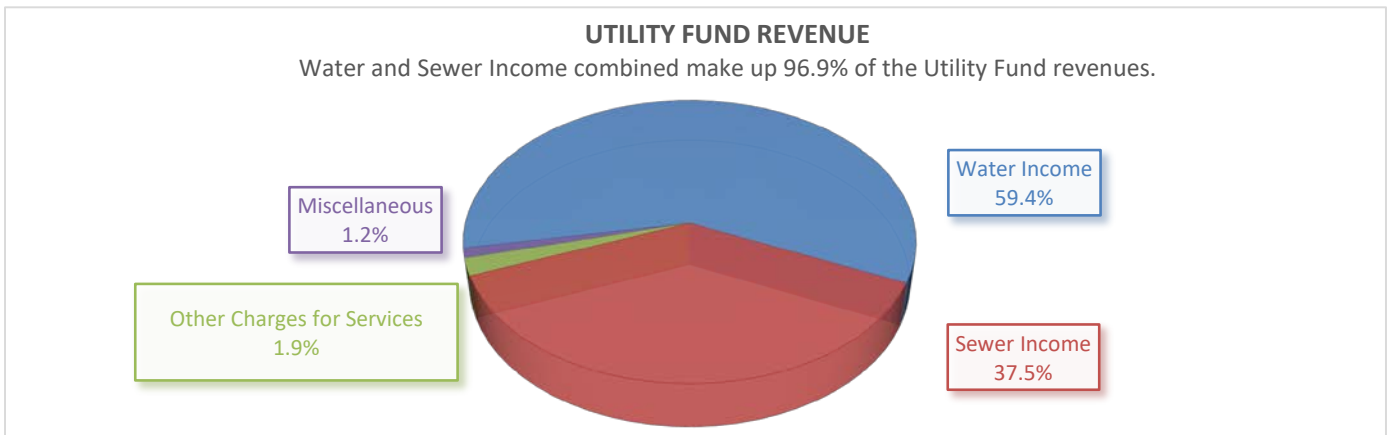


**UTILITY FUND**

UTILITY FUND REVENUE SUMMARY

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>3,257,117</b>	<b>2,492,621</b>	<b>2,879,652</b>	<b>3,787,193</b>	<b>3,787,193</b>	<b>4,508,093</b>
<b>REVENUES:</b>						
<b>CHARGES FOR SERVICES</b>						
001 Water Income	6,254,600	6,149,379	6,100,000	2,818,082	6,471,500	6,536,200
002 Sewer Income	3,871,900	4,047,355	4,136,100	1,995,991	4,079,200	4,120,000
005 Transfers, Turn On/Off	15,000	12,397	15,000	8,634	17,500	15,000
006 Penalties	90,000	88,215	90,000	45,690	86,500	88,000
007 Water Tap Fees	10,000	16,997	10,000	2,117	8,000	10,000
008 Sewer Tap Fees	10,000	6,036	10,000	4,750	7,000	10,000
009 Connect Fees	80,000	70,400	80,000	55,825	105,000	90,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>10,331,500</b>	<b>10,390,779</b>	<b>10,441,100</b>	<b>4,931,089</b>	<b>10,774,700</b>	<b>10,869,200</b>
<b>MISCELLANEOUS</b>						
010 Credit Card Fees	(80,000)	0	(110,000)	0	0	0
011 Online Payment Fees	75,000	98,246	110,000	58,442	115,000	115,000
015 Cash Over (Short)	0	19	0	36	0	0
020 Interest Income	30,000	17,804	17,500	2,616	6,000	8,000
021 Miscellaneous Income	4,000	14,174	4,000	2,430	4,000	4,000
022 Other Income	0	0	0	9,112	9,100	0
030 Insurance Proceeds	0	42,377	0	20,351	20,700	0
032 Gain on Sale of Assets	0	0	0	0	0	0
057 Assessment Income	0	0	0	0	0	0
070 Grant Revenue	0	27,860	0	0	0	0
400 Donations and Contributions	0	7,553	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>	<b>29,000</b>	<b>208,033</b>	<b>21,500</b>	<b>92,987</b>	<b>154,800</b>	<b>127,000</b>
<b>TRANSFERS IN</b>						
815 Transfer from Coronavirus Fund	0	0	0	21,600	21,600	0
<b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,600</b>	<b>21,600</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>10,360,500</b>	<b>10,598,812</b>	<b>10,462,600</b>	<b>5,045,676</b>	<b>10,951,100</b>	<b>10,996,200</b>
<b>INCR (DECR) IN FUND BALANCE</b>	<b>240,800</b>	<b>1,294,572</b>	<b>299,800</b>	<b>303,640</b>	<b>720,900</b>	<b>(883,300)</b>
<b>ENDING FUND BALANCE</b>	<b>3,497,917</b>	<b>3,787,193</b>	<b>3,179,452</b>	<b>4,090,833</b>	<b>4,508,093</b>	<b>3,624,793</b>
<b>FUND BALANCE REQUIREMENT</b> (Three Months Operating Expense)	<b>1,494,375</b>	<b>1,552,974</b>	<b>1,580,525</b>		<b>1,597,375</b>	<b>1,883,250</b>



**UTILITY FUND EXPENSE SUMMARY**

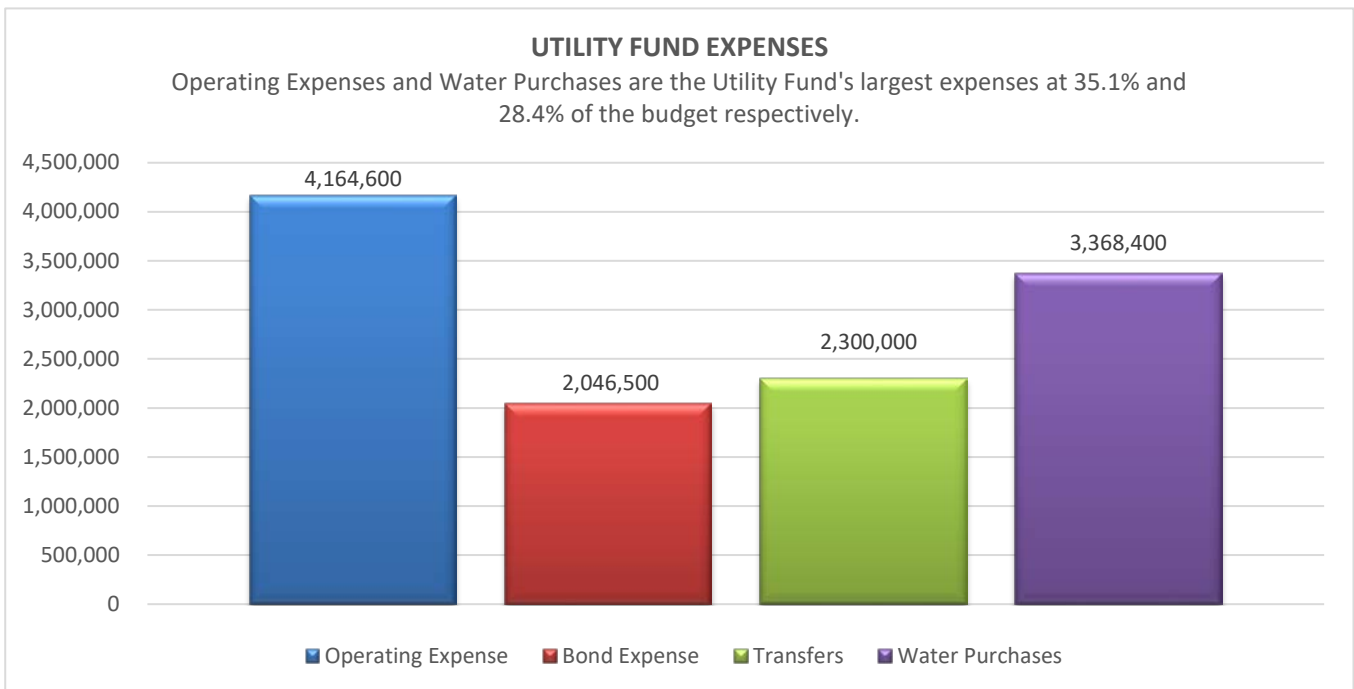
8/1/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
<b>PERSONNEL SERVICES</b>						
001 Salaries	1,120,700	929,039	1,077,900	448,277	923,600	1,062,400
002 Overtime	86,000	88,828	86,000	42,790	93,000	88,000
003 Workers Compensation	16,500	17,070	16,600	15,320	15,400	23,300
004 Health Insurance	117,500	100,736	161,500	57,863	109,700	189,500
005 Social Security	92,300	77,845	89,100	36,519	77,700	88,000
006 Retirement	180,400	112,768	172,500	73,117	150,800	176,100
008 OPEB Expense	3,000	4,829	3,000	0	5,000	5,000
<b>TOTAL PERSONNEL SERVICE</b>	<b>1,616,400</b>	<b>1,331,115</b>	<b>1,606,600</b>	<b>673,886</b>	<b>1,375,200</b>	<b>1,632,300</b>
<b>SUPPLIES</b>						
010 Office	33,500	28,584	33,500	15,578	31,500	33,500
011 Vehicle	46,000	41,848	48,000	26,407	60,300	60,300
012 General	15,100	5,739	13,000	5,655	10,000	11,000
013 Equipment	4,000	4,353	4,000	1,417	5,500	4,000
017 Belt Press	20,000	35,761	35,000	9,129	35,000	35,000
018 Lab	11,000	6,588	10,000	5,622	10,000	10,000
027 Odor Control Chemical	40,000	29,200	35,000	16,945	30,000	30,000
<b>TOTAL SUPPLIES</b>	<b>169,600</b>	<b>152,073</b>	<b>178,500</b>	<b>80,753</b>	<b>182,300</b>	<b>183,800</b>
<b>MAINTENANCE</b>						
020 Vehicle	45,000	93,102	45,000	21,537	40,000	40,000
021 Building	2,000	1,308	2,000	387	1,800	1,300
022 Equipment	134,600	151,799	159,700	88,751	169,600	175,600
023 Ground	2,000	2,157	1,500	0	1,500	1,500
024 Repair & Maintenance	160,000	188,807	185,000	48,163	160,000	175,000
025 New Service Meters	100,000	41,618	75,000	14,781	40,000	70,000
026 UV Lights	35,000	33,832	30,000	25,482	50,000	40,000
<b>TOTAL MAINTENANCE</b>	<b>478,600</b>	<b>512,623</b>	<b>498,200</b>	<b>199,101</b>	<b>462,900</b>	<b>503,400</b>
<b>WATER PURCHASES (Intergov Payment)</b>						
200 Water Purchases	2,805,900	3,030,374	3,052,800	1,397,225	3,122,800	3,368,400
<b>TOTAL WATER PURCHASES</b>	<b>2,805,900</b>	<b>3,030,374</b>	<b>3,052,800</b>	<b>1,397,225</b>	<b>3,122,800</b>	<b>3,368,400</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	27,700	27,022	28,400	28,352	28,700	30,900
046 Equipment Rental	51,800	50,261	61,000	45,661	80,500	61,000
047 Contract Labor	278,800	310,392	295,800	126,006	341,800	327,000
051 Credit Card Service Fees	0	100,149	0	52,605	110,000	110,000
083 Audit Fees	27,400	27,200	25,000	24,500	26,000	26,000
085 State Fees	46,200	47,541	47,400	47,486	47,500	47,500
092 Professional Fees	35,000	69,495	51,400	81,445	148,000	783,900
095 Required Public Notices	4,000	1,795	1,000	2,038	3,000	2,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>470,900</b>	<b>633,855</b>	<b>510,000</b>	<b>408,093</b>	<b>785,500</b>	<b>1,388,300</b>
<b>SERVICES</b>						
014 Uniforms	19,000	15,111	19,000	8,525	15,500	16,000
035 Unemployment	0	(800)	0	9,124	8,300	0
041 Dues/Subscriptions	3,400	2,701	2,700	2,211	2,200	2,400
042 Travel & Training	18,000	10,581	15,000	6,659	11,500	15,000
<b>TOTAL SERVICES</b>	<b>40,400</b>	<b>27,593</b>	<b>36,700</b>	<b>26,519</b>	<b>37,500</b>	<b>33,400</b>

UTILITY FUND EXPENSE SUMMARY

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>UTILITIES</b>						
040 Utilities	320,000	483,394	365,000	179,372	365,000	365,000
045 Telephone	10,700	7,639	9,300	2,885	5,800	5,900
<b>TOTAL UTILITIES</b>	<b>330,700</b>	<b>491,033</b>	<b>374,300</b>	<b>182,257</b>	<b>370,800</b>	<b>370,900</b>
<b>MISCELLANEOUS</b>						
080 Bad Debt	65,000	33,231	65,000	25,377	52,500	52,500
<b>TOTAL MISCELLANEOUS</b>	<b>65,000</b>	<b>33,231</b>	<b>65,000</b>	<b>25,377</b>	<b>52,500</b>	<b>52,500</b>
<b>TOTAL BOND EXPENSE</b>	<b>2,042,200</b>	<b>2,042,343</b>	<b>2,040,700</b>	<b>198,825</b>	<b>2,040,700</b>	<b>2,046,500</b>
<b>TRANSFERS OUT</b>						
800 Transfer to Fixed Assets	500,000	0	0	0	0	500,000
801 Transfer to General Fund	500,000	0	250,000	0	250,000	250,000
805 Transfer to Capital Projects	1,100,000	1,050,000	1,550,000	1,550,000	1,550,000	1,550,000
<b>TOTAL TRANSFERS OUT</b>	<b>2,100,000</b>	<b>1,050,000</b>	<b>1,800,000</b>	<b>1,550,000</b>	<b>1,800,000</b>	<b>2,300,000</b>
<b>GRAND TOTAL</b>	<b>10,119,700</b>	<b>9,304,240</b>	<b>10,162,800</b>	<b>4,742,036</b>	<b>10,230,200</b>	<b>11,879,500</b>
					0.66%	16.89%



**WATER ADMINISTRATION**

8/1/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
<b>PERSONNEL SERVICES</b>						
001 Salaries	346,100	229,226	269,600	118,274	235,100	315,700
002 Overtime	3,000	3,291	3,000	1,384	3,000	3,000
003 Workers Compensation	3,600	3,682	3,200	2,946	3,000	5,200
004 Health Insurance	23,100	16,931	26,800	13,619	25,200	42,100
005 Social Security	26,700	17,889	20,900	8,518	18,200	24,400
006 Retirement	52,200	26,071	40,400	17,834	35,300	48,800
008 OPEB Expense	3,000	4,829	3,000	0	5,000	5,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>457,700</b>	<b>301,919</b>	<b>366,900</b>	<b>162,575</b>	<b>324,800</b>	<b>444,200</b>
<b>SUPPLIES</b>						
010 Office	30,000	26,125	30,000	14,176	28,000	30,000
012 General	5,000	3,698	5,000	2,798	4,000	5,000
<b>TOTAL SUPPLIES</b>	<b>35,000</b>	<b>29,823</b>	<b>35,000</b>	<b>16,974</b>	<b>32,000</b>	<b>35,000</b>
<b>MAINTENANCE</b>						
022 Equipment	127,600	143,602	152,700	85,589	160,600	168,600
<b>TOTAL MAINTENANCE</b>	<b>127,600</b>	<b>143,602</b>	<b>152,700</b>	<b>85,589</b>	<b>160,600</b>	<b>168,600</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	4,500	4,333	4,100	4,086	4,100	5,400
047 Contract Labor	58,000	53,680	60,000	30,125	60,500	62,000
051 Credit Card Service Fees	0	100,149	0	52,605	110,000	110,000
083 Audit Fees	27,400	27,200	25,000	24,500	26,000	26,000
092 Professional Fees	35,000	34,900	36,000	15,400	33,900	33,900
095 Required Public Notices	4,000	1,795	1,000	2,038	3,000	2,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>128,900</b>	<b>222,057</b>	<b>126,100</b>	<b>128,754</b>	<b>237,500</b>	<b>239,300</b>
<b>SERVICES</b>						
035 Unemployment	0	0	0	9,124	9,100	0
041 Dues & Subscriptions	1,600	436	700	210	200	400
042 Travel & Training	7,000	271	4,000	313	2,000	4,000
<b>TOTAL SERVICES</b>	<b>8,600</b>	<b>707</b>	<b>4,700</b>	<b>9,647</b>	<b>11,300</b>	<b>4,400</b>
<b>UTILITIES</b>						
045 Telephone	300	289	300	129	300	300
<b>TOTAL UTILITIES</b>	<b>300</b>	<b>289</b>	<b>300</b>	<b>129</b>	<b>300</b>	<b>300</b>
<b>MISCELLANEOUS</b>						
080 Bad Debt	65,000	33,231	65,000	25,377	52,500	52,500
<b>TOTAL MISCELLANEOUS</b>	<b>65,000</b>	<b>33,231</b>	<b>65,000</b>	<b>25,377</b>	<b>52,500</b>	<b>52,500</b>
<b>BOND EXPENSE</b>						
Principal Payments	1,597,700	1,597,665	1,643,200	0	1,643,200	1,696,600
301 Interest Expense	396,600	396,731	355,600	177,861	355,600	314,500
306 Amortization Advance Ref	47,900	47,947	41,900	20,964	41,900	35,400
330 Issuance Cost	0	0	0	0	0	0
<b>TOTAL BOND EXPENSE</b>	<b>2,042,200</b>	<b>2,042,343</b>	<b>2,040,700</b>	<b>198,825</b>	<b>2,040,700</b>	<b>2,046,500</b>
<b>TOTAL</b>	<b>2,865,300</b>	<b>2,773,971</b>	<b>2,791,400</b>	<b>627,870</b>	<b>2,859,700</b>	<b>2,990,800</b>

2.45%

4.58%

**WATER OPERATIONS**

8/1/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
<b>PERSONNEL SERVICES</b>						
001 Salaries	458,100	436,343	461,600	209,033	422,600	448,000
002 Overtime	48,000	55,727	48,000	30,026	60,000	50,000
003 Workers Compensation	7,700	8,033	7,700	7,071	7,100	10,300
004 Health Insurance	57,500	56,428	80,300	30,101	56,800	84,200
005 Social Security	38,700	37,361	39,000	18,047	36,900	38,100
006 Retirement	75,700	53,890	75,500	35,587	71,600	76,200
<b>TOTAL PERSONNEL SERVICES</b>	<b>685,700</b>	<b>647,782</b>	<b>712,100</b>	<b>329,865</b>	<b>655,000</b>	<b>706,800</b>
<b>SUPPLIES</b>						
010 Office	1,000	1,100	1,000	441	1,000	1,000
011 Vehicle	28,000	27,571	30,000	16,892	35,000	35,000
012 General	1,000	620	1,000	83	1,000	1,000
013 Equipment	2,000	375	2,000	911	3,500	2,000
<b>TOTAL SUPPLIES</b>	<b>32,000</b>	<b>29,666</b>	<b>34,000</b>	<b>18,327</b>	<b>40,500</b>	<b>39,000</b>
<b>MAINTENANCE</b>						
020 Vehicle	25,000	48,839	25,000	7,839	20,000	20,000
021 Building	1,000	842	1,000	365	800	800
022 Equipment	4,000	3,514	4,000	2,340	4,000	4,000
023 Ground	1,000	495	500	0	500	500
024 Repair & Maintenance	70,000	88,841	75,000	20,546	60,000	75,000
025 New Service Meters	100,000	41,618	75,000	14,781	40,000	70,000
<b>TOTAL MAINTENANCE</b>	<b>201,000</b>	<b>184,149</b>	<b>180,500</b>	<b>45,871</b>	<b>125,300</b>	<b>170,300</b>
<b>WATER PURCHASES</b>						
200 Water Purchases	2,805,900	3,030,374	3,052,800	1,397,225	3,122,800	3,368,400
<b>TOTAL WATER PURCHASES</b>	<b>2,805,900</b>	<b>3,030,374</b>	<b>3,052,800</b>	<b>1,397,225</b>	<b>3,122,800</b>	<b>3,368,400</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	10,400	9,947	10,600	11,046	11,300	11,300
046 Equipment Rental	1,800	472	1,000	224	500	1,000
047 Contract Labor	60,800	68,122	60,800	22,042	71,300	80,000
085 State Fees	26,200	27,408	27,400	27,433	27,400	27,400
092 Professional Fess	0	34,595	15,400	66,045	114,100	750,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>99,200</b>	<b>140,544</b>	<b>115,200</b>	<b>126,790</b>	<b>224,600</b>	<b>869,700</b>
<b>SERVICES</b>						
014 Uniforms	12,000	9,688	12,000	5,174	10,000	10,000
035 Unemployment	0	(800)	0	0	(800)	0
041 Dues/Subscriptions	1,000	1,610	1,200	1,416	1,400	1,200
042 Travel & Training	8,000	7,336	8,000	5,155	7,000	8,000
<b>TOTAL SERVICES</b>	<b>21,000</b>	<b>17,834</b>	<b>21,200</b>	<b>11,745</b>	<b>17,600</b>	<b>19,200</b>
<b>UTILITIES</b>						
040 Utilities	120,000	192,109	150,000	70,963	150,000	150,000
045 Telephone	1,000	1,087	1,000	592	1,100	1,100
<b>TOTAL UTILITIES</b>	<b>121,000</b>	<b>193,196</b>	<b>151,000</b>	<b>71,555</b>	<b>151,100</b>	<b>151,100</b>
<b>TOTAL</b>	<b>3,965,800</b>	<b>4,243,545</b>	<b>4,266,800</b>	<b>2,001,378</b>	<b>4,336,900</b>	<b>5,324,500</b>
					1.64%	22.77%



**WASTEWATER**

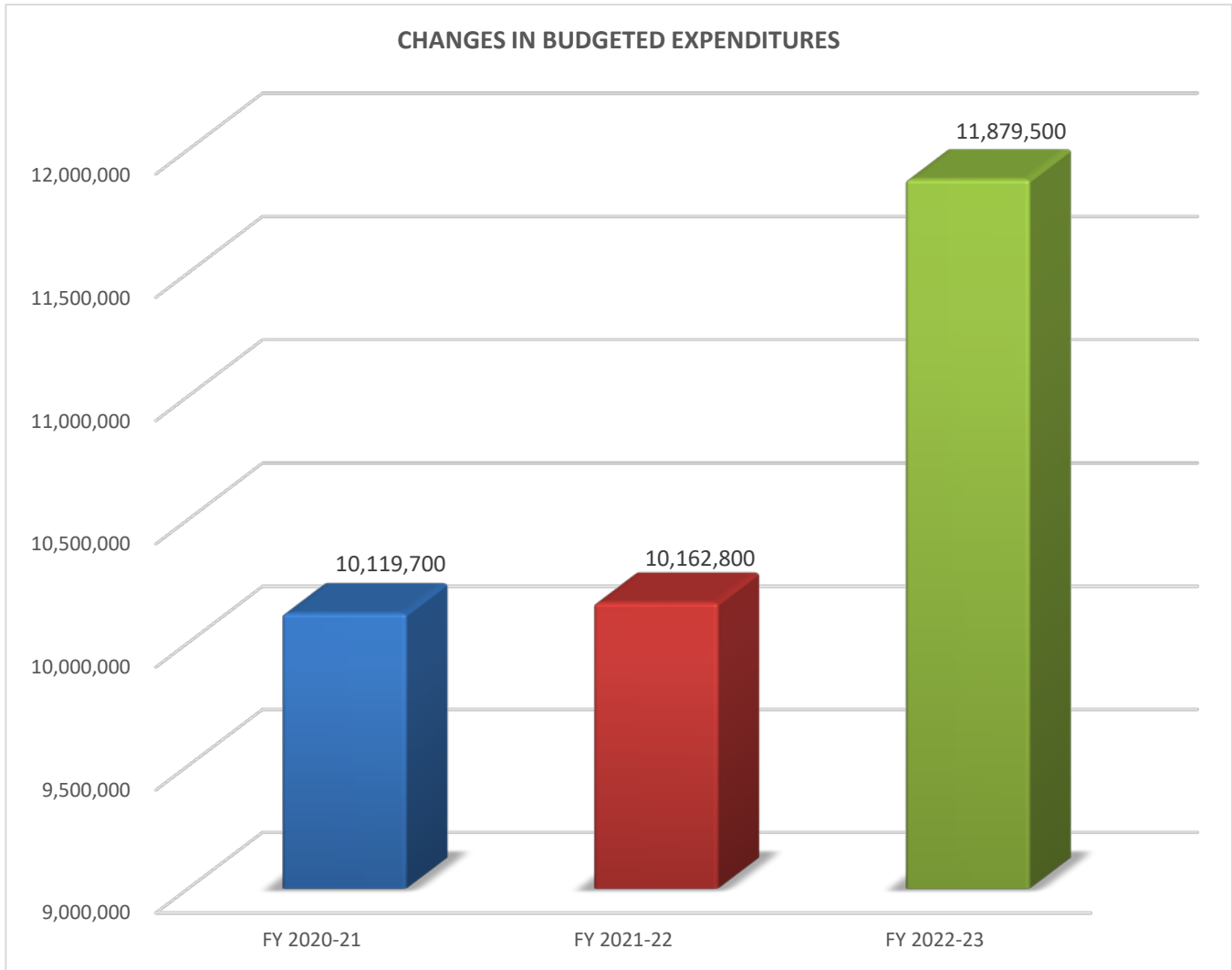
8/1/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
<b>PERSONNEL SERVICES</b>						
001 Salaries	316,500	263,470	346,700	120,970	265,900	298,700
002 Overtime	35,000	29,810	35,000	11,380	30,000	35,000
003 Workers Compensation	5,200	5,355	5,700	5,303	5,300	7,800
004 Health Insurance	36,900	27,377	54,400	14,143	27,700	63,200
005 Social Security	26,900	22,595	29,200	9,954	22,600	25,500
006 Retirement	52,500	32,807	56,600	19,696	43,900	51,100
<b>TOTAL PERSONNEL SERVICES</b>	<b>473,000</b>	<b>381,414</b>	<b>527,600</b>	<b>181,446</b>	<b>395,400</b>	<b>481,300</b>
<b>SUPPLIES</b>						
010 Office	2,500	1,359	2,500	961	2,500	2,500
011 Vehicle	18,000	14,277	18,000	9,515	25,300	25,300
012 General	9,100	1,421	7,000	2,774	5,000	5,000
013 Equipment	2,000	3,978	2,000	506	2,000	2,000
017 Belt Press	20,000	35,761	35,000	9,129	35,000	35,000
018 Lab	11,000	6,588	10,000	5,622	10,000	10,000
027 Odor Control Chemical	40,000	29,200	35,000	16,945	30,000	30,000
<b>TOTAL SUPPLIES</b>	<b>102,600</b>	<b>92,584</b>	<b>109,500</b>	<b>45,452</b>	<b>109,800</b>	<b>109,800</b>
<b>MAINTENANCE</b>						
020 Vehicle	20,000	44,263	20,000	13,698	20,000	20,000
021 Building	1,000	466	1,000	22	1,000	500
022 Equipment	3,000	4,683	3,000	822	5,000	3,000
023 Ground	1,000	1,662	1,000	0	1,000	1,000
024 Repair & Maintenance	90,000	99,966	110,000	27,617	100,000	100,000
026 UV Lights	35,000	33,832	30,000	25,482	50,000	40,000
<b>TOTAL MAINTENANCE</b>	<b>150,000</b>	<b>184,872</b>	<b>165,000</b>	<b>67,641</b>	<b>177,000</b>	<b>164,500</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	12,800	12,742	13,700	13,220	13,300	14,200
046 Equipment Rental	50,000	49,789	60,000	45,437	80,000	60,000
047 Contract Labor	160,000	188,590	175,000	73,839	210,000	185,000
085 State Fees	20,000	20,133	20,000	20,053	20,100	20,100
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>242,800</b>	<b>271,254</b>	<b>268,700</b>	<b>152,549</b>	<b>323,400</b>	<b>279,300</b>
<b>SERVICES</b>						
014 Uniforms	7,000	5,423	7,000	3,351	5,500	6,000
035 Unemployment	0	0	0	0	0	0
041 Dues/Subscriptions	800	655	800	585	600	800
042 Travel & Training	3,000	2,974	3,000	1,191	2,500	3,000
<b>TOTAL SERVICES</b>	<b>10,800</b>	<b>9,052</b>	<b>10,800</b>	<b>5,127</b>	<b>8,600</b>	<b>9,800</b>
<b>UTILITIES</b>						
040 Utilities	200,000	291,285	215,000	108,409	215,000	215,000
045 Telephone	9,400	6,263	8,000	2,164	4,400	4,500
<b>TOTAL UTILITIES</b>	<b>209,400</b>	<b>297,548</b>	<b>223,000</b>	<b>110,573</b>	<b>219,400</b>	<b>219,500</b>
<b>TOTAL</b>	<b>1,188,600</b>	<b>1,236,724</b>	<b>1,304,600</b>	<b>562,788</b>	<b>1,233,600</b>	<b>1,264,200</b>
					-5.44%	2.48%

**UTILITY FUND  
STATEMENT OF EXPENSES**

8/1/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
Water Administration	2,865,300	2,773,971	2,791,400	627,870	2,859,700	2,990,800
Water Operations	3,965,800	4,243,545	4,266,800	2,001,378	4,336,900	5,324,500
Wastewater	1,188,600	1,236,724	1,304,600	562,788	1,233,600	1,264,200
Transfer to Fixed Assets	500,000	0	0	0	0	500,000
Transfer to General Fund	500,000	0	250,000	0	250,000	250,000
Transfer to Capital Projects	1,100,000	1,050,000	1,550,000	1,550,000	1,550,000	1,550,000
<b>GRAND TOTAL</b>	<b>10,119,700</b>	<b>9,304,240</b>	<b>10,162,800</b>	<b>4,742,036</b>	<b>10,230,200</b>	<b>11,879,500</b>



## UTILITY FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>3,257,117</b>	<b>2,492,621</b>	<b>2,879,652</b>	<b>3,787,193</b>	<b>4,508,093</b>	<b>3,624,793</b>	<b>3,083,793</b>	<b>3,057,993</b>	<b>3,472,493</b>	<b>4,215,193</b>
<b>REVENUES:</b>										
001 Water Income	6,254,600	6,149,379	6,100,000	6,471,500	6,536,200	6,797,600	6,865,600	7,140,200	7,211,600	7,500,100
002 Sewer Income	3,871,900	4,047,355	4,136,100	4,079,200	4,120,000	4,284,800	4,327,600	4,500,700	4,545,700	4,727,500
006 Penalties	90,000	88,215	90,000	86,500	88,000	88,000	88,000	88,000	88,000	88,000
007 Water Tap Fees	10,000	16,997	10,000	8,000	10,000	10,000	10,000	10,000	10,000	10,000
008 Sewer Tap Fees	10,000	6,036	10,000	7,000	10,000	10,000	10,000	10,000	10,000	10,000
009 Connect Fees	80,000	70,400	80,000	105,000	90,000	90,000	80,000	80,000	80,000	80,000
011 Online Payment Fees	75,000	98,246	110,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000
020 Interest Income	30,000	17,804	17,500	6,000	8,000	8,200	8,400	8,600	8,800	9,000
070 Grant Revenue	0	27,860	0	0	0	0	0	0	0	0
xxx Other Revenues	(61,000)	76,520	(91,000)	51,300	19,000	19,000	19,000	19,000	19,000	19,000
815 Transfer from Coronavirus Fund	0	0	0	21,600	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>10,360,500</b>	<b>10,598,812</b>	<b>10,462,600</b>	<b>10,951,100</b>	<b>10,996,200</b>	<b>11,422,600</b>	<b>11,523,600</b>	<b>11,971,500</b>	<b>12,088,100</b>	<b>12,558,600</b>
<b>EXPENSES:</b>										
Personnel Service										
001 Salaries	1,120,700	929,039	1,077,900	923,600	1,062,400	1,083,600	1,105,300	1,127,400	1,149,900	1,172,900
002 Overtime	86,000	88,828	86,000	93,000	88,000	88,000	88,000	88,000	88,000	88,000
003 Worker's Compensation	16,500	17,070	16,600	15,400	23,300	23,200	23,200	23,200	23,200	23,200
004 Health Insurance	117,500	100,736	161,500	109,700	189,500	208,500	229,400	252,300	277,500	305,300
005 Social Security	92,300	77,845	89,100	77,700	88,000	89,600	91,300	93,000	94,700	96,500
006 Retirement	180,400	112,768	172,500	150,800	176,100	179,600	183,200	186,800	190,500	194,300
008 OPEB Expense	3,000	4,829	3,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total Personnel Service</b>	<b>1,616,400</b>	<b>1,331,115</b>	<b>1,606,600</b>	<b>1,375,200</b>	<b>1,632,300</b>	<b>1,677,500</b>	<b>1,725,400</b>	<b>1,775,700</b>	<b>1,828,800</b>	<b>1,885,200</b>
Supplies	169,600	152,073	178,500	182,300	183,800	189,300	195,000	200,900	206,900	213,100
Maintenance	478,600	512,623	498,200	462,900	503,400	518,500	534,100	550,100	566,600	583,600
Water Purchases										
WCID #1 Debt Paid by HH	1,372,700	1,367,772	1,413,500	1,413,500	1,514,200	1,593,600	1,575,000	1,584,900	1,553,200	1,566,400
WCID #1 Election Water Option	150,800	147,315	156,900	152,400	166,300	171,300	176,500	181,700	17,200	192,800
WCID #1 Water Master Fee	3,100	3,106	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100
WCID #1 Charges for Water	1,000,000	1,218,776	1,200,000	1,260,400	1,373,700	1,491,000	1,612,400	1,738,100	1,868,200	2,002,800
<b>Total WCID #1 Payments</b>	<b>2,526,600</b>	<b>2,736,969</b>	<b>2,773,500</b>	<b>2,829,400</b>	<b>3,057,300</b>	<b>3,259,000</b>	<b>3,367,000</b>	<b>3,507,800</b>	<b>3,441,700</b>	<b>3,765,100</b>
<b>Total BRA Payments</b>	<b>279,300</b>	<b>293,405</b>	<b>279,300</b>	<b>293,400</b>	<b>311,100</b>	<b>328,800</b>	<b>348,200</b>	<b>367,600</b>	<b>387,100</b>	<b>408,300</b>
<b>Total Water Purchases</b>	<b>2,805,900</b>	<b>3,030,374</b>	<b>3,052,800</b>	<b>3,122,800</b>	<b>3,368,400</b>	<b>3,587,800</b>	<b>3,715,200</b>	<b>3,875,400</b>	<b>3,828,800</b>	<b>4,173,400</b>
Contractual Services										
030 Property/Liability Insurance	27,700	27,022	28,400	28,700	30,900	30,900	30,900	30,900	30,900	30,900
047 Contract Labor	278,800	310,392	295,800	341,800	327,000	330,300	333,600	336,900	340,300	343,700
051 Credit Card Service Fees	0	100,149	0	110,000	110,000	111,100	112,200	113,300	114,400	115,500
083 Audit Fees	27,400	27,200	25,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
xxx All Others	137,000	169,092	160,800	279,000	894,400	903,300	407,300	411,400	163,000	164,600
<b>Total Contractual Services</b>	<b>470,900</b>	<b>633,855</b>	<b>510,000</b>	<b>785,500</b>	<b>1,388,300</b>	<b>1,401,600</b>	<b>910,000</b>	<b>918,500</b>	<b>674,600</b>	<b>680,700</b>
Services	40,400	27,593	36,700	37,500	33,400	33,700	34,000	34,300	34,600	34,900
Utilities	330,700	491,033	374,300	370,800	370,900	374,600	378,300	382,100	385,900	389,800
080 Bad Debt	65,000	33,231	65,000	52,500	52,500	52,500	52,500	52,500	52,500	52,500
<b>TOTAL OPERATING EXPENSES</b>	<b>5,977,500</b>	<b>6,211,897</b>	<b>6,322,100</b>	<b>6,389,500</b>	<b>7,533,000</b>	<b>7,835,500</b>	<b>7,544,500</b>	<b>7,789,500</b>	<b>7,578,700</b>	<b>8,013,200</b>
Bond Expense										
603 Series 2004 Principal	170,000	170,000	175,000	175,000	180,000	125,000	0	0	0	0
301 Interest Expense	31,400	31,442	23,200	23,200	14,800	6,000	0	0	0	0
<b>Series 2004 Bond Total</b>	<b>201,400</b>	<b>201,442</b>	<b>198,200</b>	<b>198,200</b>	<b>194,800</b>	<b>131,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
610 Series 2008 Principal	100,000	100,000	105,000	105,000	110,000	135,000	140,000	145,000	150,000	155,000
301 Interest Expense	43,600	43,576	39,400	39,400	35,000	30,400	24,700	18,900	12,800	6,500
<b>Series 2008 Bond Total</b>	<b>143,600</b>	<b>143,576</b>	<b>144,400</b>	<b>144,400</b>	<b>145,000</b>	<b>165,400</b>	<b>164,700</b>	<b>163,900</b>	<b>162,800</b>	<b>161,500</b>
614 Series 2012 Ref Principal	292,700	292,665	303,200	303,200	311,600	0	0	0	0	0
301 Interest Expense	27,200	27,224	18,400	18,400	9,300	0	0	0	0	0
<b>Series 2012 Ref Total</b>	<b>319,900</b>	<b>319,889</b>	<b>321,600</b>	<b>321,600</b>	<b>320,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
616 Series 2013 Ref Principal	125,000	125,000	125,000	125,000	125,000	0	0	0	0	0
301 Interest Expense	7,500	7,500	5,000	5,000	3,000	0	0	0	0	0
<b>Series 2013 Ref Total</b>	<b>132,500</b>	<b>132,500</b>	<b>130,000</b>	<b>130,000</b>	<b>128,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
618 Series 2014 Principal	125,000	125,000	130,000	130,000	135,000	145,000	150,000	155,000	160,000	170,000
301 Interest Expense	71,400	71,394	68,900	68,900	66,300	63,300	59,800	55,900	51,200	46,400
<b>Series 2014 Bond Total</b>	<b>196,400</b>	<b>196,394</b>	<b>198,900</b>	<b>198,900</b>	<b>201,300</b>	<b>208,300</b>	<b>209,800</b>	<b>210,900</b>	<b>211,200</b>	<b>216,400</b>
620 Series 2015 Ref Principal	300,000	300,000	305,000	305,000	320,000	330,000	345,000	355,000	370,000	0
301 Interest Expense	85,200	85,225	76,200	76,200	67,100	54,300	41,100	29,000	14,800	0
<b>Series 2015 Ref Total</b>	<b>385,200</b>	<b>385,225</b>	<b>381,200</b>	<b>381,200</b>	<b>387,100</b>	<b>384,300</b>	<b>386,100</b>	<b>384,000</b>	<b>384,800</b>	<b>0</b>
622 Series 2016 Ref Principal	280,000	280,000	295,000	295,000	305,000	315,000	335,000	350,000	370,000	385,000
301 Interest Expense	112,800	112,800	104,400	104,400	95,600	86,400	73,800	60,400	46,400	31,600
<b>Series 2016 Ref Total</b>	<b>392,800</b>	<b>392,800</b>	<b>399,400</b>	<b>399,400</b>	<b>400,600</b>	<b>401,400</b>	<b>408,800</b>	<b>410,400</b>	<b>416,400</b>	<b>416,600</b>

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
Bond Expense, continued										
624 Series 2017 Principal	45,000	45,000	45,000	45,000	45,000	50,000	50,000	55,000	55,000	55,000
301 Interest Expense	31,100	31,138	29,300	29,300	27,500	25,700	23,700	21,700	20,100	18,500
Series 2017 Bond Total	76,100	76,138	74,300	74,300	72,500	75,700	73,700	76,700	75,100	73,500
626 Series 2019 Principal	0	0	0	0	0	0	0	0	0	70,000
301 Interest Expense	31,800	31,763	31,800	31,800	31,800	31,800	31,800	31,800	31,800	31,800
Series 2019 Bond Total	31,800	31,763	31,800	31,800	31,800	31,800	31,800	31,800	31,800	101,800
627 Series 2020 Principal	160,000	160,000	160,000	160,000	165,000	180,000	180,000	190,000	185,000	190,000
301 Interest Expense	23,700	23,721	21,800	21,800	19,900	17,900	15,800	13,600	11,400	9,200
Series 2020 Bond Total	183,700	183,721	181,800	181,800	184,900	197,900	195,800	203,600	196,400	199,200
306 Amortization Costs	47,900	47,947	41,900	41,900	35,400	28,700	26,400	24,000	21,300	18,700
330 Issuance Costs	0	0	0	0	0	0	0	0	0	0
Premium/Discounts	(69,100)	(69,052)	(62,800)	(62,800)	(55,800)	(46,400)	(42,200)	(37,800)	(33,100)	(28,400)
<b>Total Bond Expense</b>	<b>2,042,200</b>	<b>2,042,343</b>	<b>2,040,700</b>	<b>2,040,700</b>	<b>2,046,500</b>	<b>1,578,100</b>	<b>1,454,900</b>	<b>1,467,500</b>	<b>1,466,700</b>	<b>1,159,300</b>
Transfers Out										
800 Transfer to Fixed Assets	500,000	0	0	0	500,000	500,000	500,000	500,000	500,000	500,000
801 Transfer to General Fund	500,000	0	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
805 Transfer to Capital Projects										
From Utility Fund	1,000,000	1,000,000	1,500,000	1,500,000	1,500,000	1,750,000	1,750,000	1,500,000	1,500,000	1,500,000
From Utility Connect Fees	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total 805 Trsfr to Capital Projects	1,100,000	1,050,000	1,550,000	1,550,000	1,550,000	1,800,000	1,800,000	1,550,000	1,550,000	1,550,000
Total Transfers Out	2,100,000	1,050,000	1,800,000	1,800,000	2,300,000	2,550,000	2,550,000	2,300,000	2,300,000	2,300,000
<b>TOTAL EXPENSES</b>	<b>10,119,700</b>	<b>9,304,240</b>	<b>10,162,800</b>	<b>10,230,200</b>	<b>11,879,500</b>	<b>11,963,600</b>	<b>11,549,400</b>	<b>11,557,000</b>	<b>11,345,400</b>	<b>11,472,500</b>
INCREASE (DECREASE) IN FUND BALANCE	240,800	1,294,572	299,800	720,900	(883,300)	(541,000)	(25,800)	414,500	742,700	1,086,100
<b>ENDING FUND BALANCE</b>	<b>3,497,917</b>	<b>3,787,193</b>	<b>3,179,452</b>	<b>4,508,093</b>	<b>3,624,793</b>	<b>3,083,793</b>	<b>3,057,993</b>	<b>3,472,493</b>	<b>4,215,193</b>	<b>5,301,293</b>
Three Month Fund Balance Requirement Over (Under)	1,494,375 2,003,542	1,552,974 2,234,219	1,580,525 1,598,927	1,597,375 2,910,718	1,883,250 1,741,543	1,958,875 1,124,918	1,886,125 1,171,868	1,947,375 1,525,118	1,894,675 2,320,518	2,003,300 3,297,993

The logo for Water for People, featuring a large, stylized number '11' in a light gray color. A red five-pointed star is superimposed over the center of the '11'. The star has a textured, halftone-like pattern. The text 'SANITATION FUND' is written in bold, black, uppercase letters across the middle of the star.

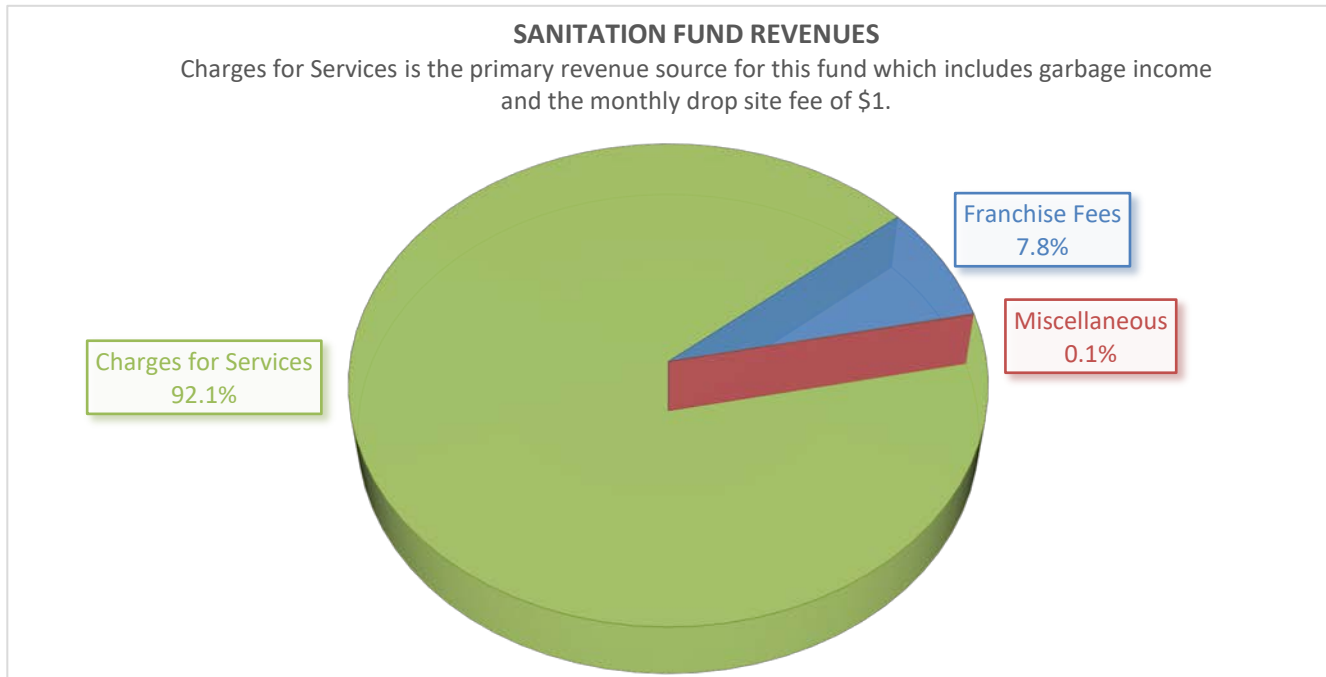
**SANITATION FUND**

**SANITATION FUND**

8/1/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	<b>229,316</b>	<b>89,889</b>	<b>197,079</b>	<b>182,372</b>	<b>182,372</b>	<b>195,372</b>
<b>REVENUES:</b>						
<b>CHARGES FOR SERVICES</b>						
004 Garbage Income	2,208,000	2,237,808	2,252,200	1,129,171	2,264,400	2,309,700
013 Drop Site Fee	0	0	135,100	53,120	117,200	119,500
<b>TOTAL CHARGES FOR SERVICES</b>	<b>2,208,000</b>	<b>2,237,808</b>	<b>2,387,300</b>	<b>1,182,291</b>	<b>2,381,600</b>	<b>2,429,200</b>
<b>MISCELLANEOUS</b>						
020 Interest Income	2,000	715	700	133	300	300
021 Miscellaneous Income	1,000	1,202	1,000	485	1,000	1,000
070 Grant Revenue	0	362	0	0	0	0
084 Franchise Fees	169,200	175,544	179,600	91,189	192,900	196,800
<b>TOTAL MISCELLANEOUS</b>	<b>172,200</b>	<b>177,823</b>	<b>181,300</b>	<b>91,807</b>	<b>194,200</b>	<b>198,100</b>
<b>TRANSFERS IN</b>						
815 Transfer from Coronavirus Fund	0	0	0	1,200	1,200	0
<b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>2,380,200</b>	<b>2,415,631</b>	<b>2,568,600</b>	<b>1,275,298</b>	<b>2,577,000</b>	<b>2,627,300</b>
<b>INCR (DECR) IN FUND BALANCE</b>	<b>2,200</b>	<b>92,483</b>	<b>143,800</b>	<b>18,983</b>	<b>13,000</b>	<b>(127,900)</b>
<b>ENDING FUND BALANCE</b>	<b>231,516</b>	<b>182,372</b>	<b>340,879</b>	<b>201,355</b>	<b>195,372</b>	<b>67,472</b>

The Sanitation Fund does not have a fund balance requirement.



**SANITATION DEPARTMENT**

8/1/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
<b>PERSONNEL SERVICES</b>						
001 Salaries	44,100	38,269	36,500	19,821	39,000	39,000
002 Overtime	6,000	4,347	3,500	2,233	5,200	4,500
003 Workers Compensation	1,000	1,004	600	589	600	900
004 Health Insurance	5,200	5,650	6,700	3,519	7,100	7,000
005 Social Security	3,800	3,112	3,100	1,668	3,400	3,300
006 Retirement	7,500	5,237	5,900	3,282	6,600	6,700
008 OPEB Expense	100	235	100	0	200	200
<b>TOTAL PERSONNEL SERVICE</b>	<b>67,700</b>	<b>57,854</b>	<b>56,400</b>	<b>31,112</b>	<b>62,100</b>	<b>61,600</b>
<b>SUPPLIES</b>						
012 General	200	359	500	1,289	1,500	500
013 Equipment	500	0	500	0	400	1,500
<b>TOTAL SUPPLIES</b>	<b>700</b>	<b>359</b>	<b>1,000</b>	<b>1,289</b>	<b>1,900</b>	<b>2,000</b>
<b>MAINTENANCE</b>						
022 Equipment	3,000	4,730	3,000	577	3,000	3,000
<b>TOTAL MAINTENANCE</b>	<b>3,000</b>	<b>4,730</b>	<b>3,000</b>	<b>577</b>	<b>3,000</b>	<b>3,000</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	1,300	1,466	900	844	900	900
046 Equipment Rental	1,100	1,202	1,100	661	1,400	1,400
048 Roll Off Dumpster	205,000	305,364	250,000	181,479	375,000	400,000
049 Brush Grinding	25,000	24,900	30,000	13,000	26,000	39,000
050 Garbage Contract	1,730,400	1,718,347	1,769,500	871,820	1,780,500	1,833,900
091 Advertising	800	400	500	933	900	1,000
092 Professional Fees	5,500	0	0	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>1,969,100</b>	<b>2,051,679</b>	<b>2,052,000</b>	<b>1,068,737</b>	<b>2,184,700</b>	<b>2,276,200</b>
<b>SERVICES</b>						
014 Uniforms	900	977	900	655	900	900
042 Travel & Training	500	0	500	0	300	500
<b>TOTAL SERVICES</b>	<b>1,400</b>	<b>977</b>	<b>1,400</b>	<b>655</b>	<b>1,200</b>	<b>1,400</b>
<b>UTILITIES</b>						
040 Utilities	300	213	200	88	200	200
045 Telephone	800	800	800	463	900	800
<b>TOTAL UTILITIES</b>	<b>1,100</b>	<b>1,013</b>	<b>1,000</b>	<b>551</b>	<b>1,100</b>	<b>1,000</b>
<b>MISCELLANEOUS</b>						
080 Bad Debt Expense	10,000	6,536	10,000	3,394	10,000	10,000
<b>TOTAL MISCELLANEOUS</b>	<b>10,000</b>	<b>6,536</b>	<b>10,000</b>	<b>3,394</b>	<b>10,000</b>	<b>10,000</b>
<b>RESERVES</b>						
800 Transfer to Fixed Assets	100,000	100,000	150,000	150,000	150,000	100,000
801 Transfer to General Fund	225,000	100,000	150,000	0	150,000	100,000
805 Transfer to Capital Projects	0	0	0	0	0	200,000
<b>TOTAL RESERVES</b>	<b>325,000</b>	<b>200,000</b>	<b>300,000</b>	<b>150,000</b>	<b>300,000</b>	<b>400,000</b>
<b>TOTAL</b>	<b>2,378,000</b>	<b>2,323,148</b>	<b>2,424,800</b>	<b>1,256,315</b>	<b>2,564,000</b>	<b>2,755,200</b>

5.74%

7.46%

## SANITATION FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>229,316</b>	<b>89,889</b>	<b>197,079</b>	<b>182,372</b>	<b>195,372</b>	<b>67,472</b>	<b>24,672</b>	<b>19,572</b>	<b>25,972</b>	<b>19,072</b>
<b>REVENUES:</b>										
004 Garbage Income	2,208,000	2,237,808	2,252,200	2,264,400	2,309,700	2,402,100	2,450,100	2,523,600	2,574,100	2,651,300
013 Drop Site Fee	0	0	135,100	117,200	119,500	121,900	124,300	126,800	129,300	131,900
020 Interest Income	2,000	715	700	300	300	300	300	300	300	300
021 Miscellaneous Income	1,000	1,202	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
070 Grant Revenue	0	362	0	0	0	0	0	0	0	0
084 Franchise Fees	169,200	175,544	179,600	192,900	196,800	200,700	204,700	208,800	213,000	217,300
815 Transfer from Coronavirus Fund	0	0	0	1,200	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,380,200</b>	<b>2,415,631</b>	<b>2,568,600</b>	<b>2,577,000</b>	<b>2,627,300</b>	<b>2,726,000</b>	<b>2,780,400</b>	<b>2,860,500</b>	<b>2,917,700</b>	<b>3,001,800</b>
<b>EXPENSES:</b>										
Personnel Service										
001 Salaries	44,100	38,269	36,500	39,000	39,000	39,800	40,600	41,400	42,200	43,000
002 Overtime	6,000	4,347	3,500	5,200	4,500	4,500	4,500	4,500	4,500	4,500
003 Worker's Compensation	1,000	1,004	600	600	900	800	800	800	800	800
004 Health Insurance	5,200	5,650	6,700	7,100	7,000	7,700	8,500	9,400	10,300	11,300
005 Social Security	3,800	3,112	3,100	3,400	3,300	3,400	3,500	3,500	3,600	3,600
006 Retirement	7,500	5,237	5,900	6,600	6,700	6,800	6,900	7,100	7,200	7,300
008 OPEB Expense	100	235	100	200	200	200	200	200	200	200
<b>Total Personnel Service</b>	<b>67,700</b>	<b>57,854</b>	<b>56,400</b>	<b>62,100</b>	<b>61,600</b>	<b>63,200</b>	<b>65,000</b>	<b>66,900</b>	<b>68,800</b>	<b>70,700</b>
Supplies	700	359	1,000	1,900	2,000	1,000	1,000	1,000	1,000	1,000
Maintenance	3,000	4,730	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Contractual Services										
030 Property/Liability Insurance	1,300	1,466	900	900	900	900	900	900	900	900
048 Roll Off Dumpster	205,000	305,364	250,000	375,000	400,000	408,000	416,200	424,500	433,000	441,700
049 Brush Grinding	25,000	24,900	30,000	26,000	39,000	39,000	39,000	39,000	39,000	39,000
050 Garbage Contract	1,730,400	1,718,347	1,769,500	1,780,500	1,833,900	1,888,900	1,945,600	2,004,000	2,064,100	2,126,000
xxx All Others	7,400	1,602	1,600	2,300	2,400	2,400	2,400	2,400	2,400	2,400
<b>Total Contractual Services</b>	<b>1,969,100</b>	<b>2,051,679</b>	<b>2,052,000</b>	<b>2,184,700</b>	<b>2,276,200</b>	<b>2,339,200</b>	<b>2,404,100</b>	<b>2,470,800</b>	<b>2,539,400</b>	<b>2,610,000</b>
Services	1,400	977	1,400	1,200	1,400	1,400	1,400	1,400	1,400	1,400
04x Utilities	1,100	1,013	1,000	1,100	1,000	1,000	1,000	1,000	1,000	1,000
080 Bad Debt Expense	10,000	6,536	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>TOTAL OPERATING EXPENSES</b>	<b>2,053,000</b>	<b>2,123,148</b>	<b>2,124,800</b>	<b>2,264,000</b>	<b>2,355,200</b>	<b>2,418,800</b>	<b>2,485,500</b>	<b>2,554,100</b>	<b>2,624,600</b>	<b>2,697,100</b>
<b>TRANSFERS OUT</b>										
800 Transfer to Fixed Assets	100,000	100,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000
801 Transfer to General Fund	225,000	100,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000
805 Transfer to Capital Projects	0	0	0	0	200,000	150,000	100,000	100,000	100,000	100,000
<b>TOTAL TRANSFERS OUT</b>	<b>325,000</b>	<b>200,000</b>	<b>300,000</b>	<b>300,000</b>	<b>400,000</b>	<b>350,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>TOTAL EXPENSES</b>	<b>2,378,000</b>	<b>2,323,148</b>	<b>2,424,800</b>	<b>2,564,000</b>	<b>2,755,200</b>	<b>2,768,800</b>	<b>2,785,500</b>	<b>2,854,100</b>	<b>2,924,600</b>	<b>2,997,100</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>2,200</b>	<b>92,483</b>	<b>143,800</b>	<b>13,000</b>	<b>(127,900)</b>	<b>(42,800)</b>	<b>(5,100)</b>	<b>6,400</b>	<b>(6,900)</b>	<b>4,700</b>
<b>ENDING FUND BALANCE</b>	<b>231,516</b>	<b>182,372</b>	<b>340,879</b>	<b>195,372</b>	<b>67,472</b>	<b>24,672</b>	<b>19,572</b>	<b>25,972</b>	<b>19,072</b>	<b>23,772</b>





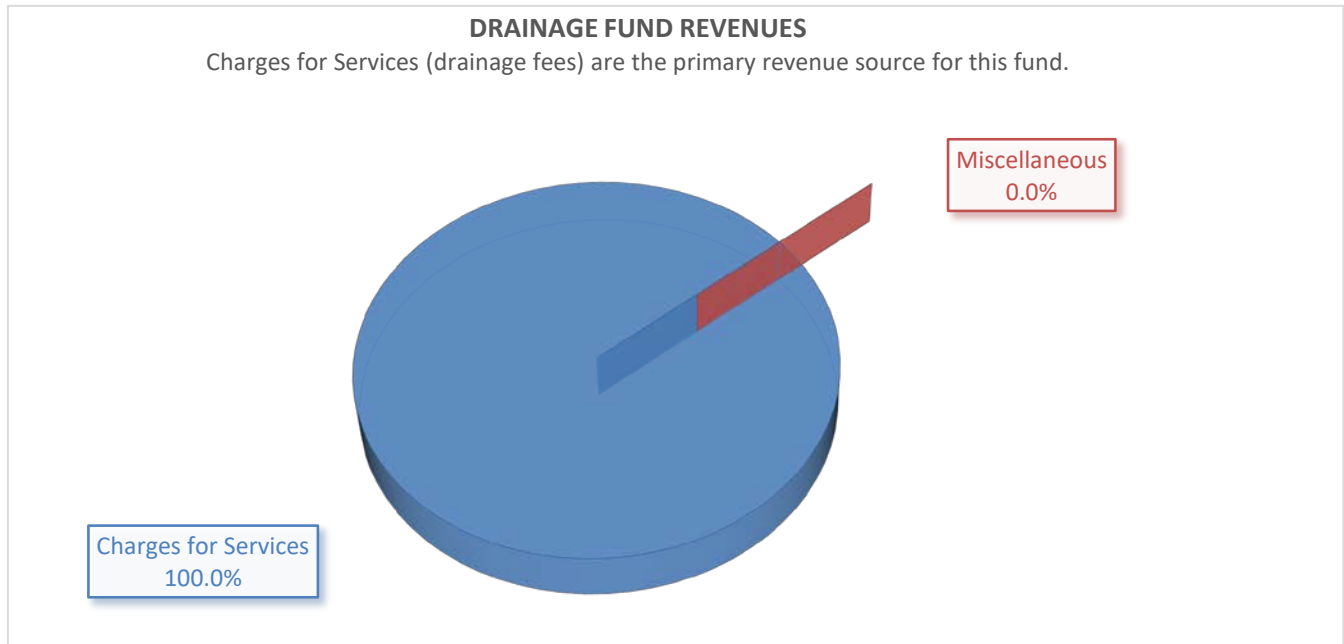
**DRAINAGE FUND**

**DRAINAGE FUND**

8/1/2022

	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	<b>57,547</b>	<b>22,482</b>	<b>48,471</b>	<b>50,348</b>	<b>50,348</b>	<b>141,848</b>
<b>REVENUES</b>						
<b>CHARGES FOR SERVICES</b>						
003 Drainage Fees	864,000	865,760	869,700	436,143	875,700	884,500
<b>TOTAL CHARGES FOR SERVICES</b>	<b>864,000</b>	<b>865,760</b>	<b>869,700</b>	<b>436,143</b>	<b>875,700</b>	<b>884,500</b>
<b>MISCELLANEOUS</b>						
020 Interest Income	2,000	641	600	79	400	400
021 Miscellaneous Income	0	778	0	0	0	0
022 Other Income	0	0	0	0	0	0
030 Insurance Proceeds	0	0	0	918	900	0
070 Grant Revenue	0	1,061	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>	<b>2,000</b>	<b>2,480</b>	<b>600</b>	<b>997</b>	<b>1,300</b>	<b>400</b>
<b>TRANSFERS IN</b>						
815 Transfer from Coronavirus Fund	0	0	0	1,800	1,800	0
<b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>866,000</b>	<b>868,240</b>	<b>870,300</b>	<b>438,940</b>	<b>878,800</b>	<b>884,900</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(26,800)</b>	<b>27,866</b>	<b>48,700</b>	<b>128,013</b>	<b>91,500</b>	<b>(93,100)</b>
<b>ENDING FUND BALANCE</b>	<b>30,747</b>	<b>50,348</b>	<b>97,171</b>	<b>178,361</b>	<b>141,848</b>	<b>48,748</b>

The Drainage Fund does not have a fund balance requirement.



## DRAINAGE DEPARTMENT

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>PERSONNEL SERVICES</b>						
001 Salaries	88,600	78,340	95,600	32,969	64,600	91,400
002 Overtime	1,000	1,984	1,000	1,083	2,400	1,500
003 Workers Compensation	1,600	1,673	1,600	1,473	1,500	2,200
004 Health Insurance	8,300	6,413	10,700	2,120	4,200	11,200
005 Social Security	6,900	5,943	7,400	2,479	5,100	7,100
006 Retirement	13,400	5,318	14,300	5,067	9,900	14,200
008 OPEB Expense	500	614	500	0	600	600
<b>TOTAL PERSONNEL SERVICE</b>	<b>120,300</b>	<b>100,285</b>	<b>131,100</b>	<b>45,191</b>	<b>88,300</b>	<b>128,200</b>
<b>SUPPLIES</b>						
011 Vehicle	4,000	2,988	4,000	1,847	3,500	4,000
012 General	500	328	500	19	500	500
013 Equipment	5,000	3,678	5,000	190	4,000	4,000
<b>TOTAL SUPPLIES</b>	<b>9,500</b>	<b>6,994</b>	<b>9,500</b>	<b>2,056</b>	<b>8,000</b>	<b>8,500</b>
<b>MAINTENANCE</b>						
020 Vehicle	3,000	4,202	3,000	773	3,000	3,000
022 Equipment	4,000	6,341	5,000	2,057	15,000	5,000
023 Ground	30,000	1,704	20,000	614	10,000	10,000
<b>TOTAL MAINTENANCE</b>	<b>37,000</b>	<b>12,247</b>	<b>28,000</b>	<b>3,444</b>	<b>28,000</b>	<b>18,000</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	2,200	2,120	2,200	2,097	2,200	2,400
046 Equipment Rental	500	0	500	0	0	500
047 Contract Labor	4,000	2,700	4,000	560	4,000	4,000
092 Professional Fees	400	400	400	200	14,400	3,800
095 Required Public Notices	0	1,044	2,000	0	2,000	2,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>7,100</b>	<b>6,264</b>	<b>9,100</b>	<b>2,857</b>	<b>22,600</b>	<b>12,700</b>
<b>SERVICES</b>						
014 Uniforms	2,500	1,567	2,500	420	1,500	2,500
035 Unemployment Expense	0	0	0	0	0	0
041 Dues/Subscriptions	300	280	300	285	300	300
042 Travel & Training	1,000	65	600	0	100	500
<b>TOTAL SERVICES</b>	<b>3,800</b>	<b>1,912</b>	<b>3,400</b>	<b>705</b>	<b>1,900</b>	<b>3,300</b>
<b>MISCELLANEOUS</b>						
080 Bad Debt	6,000	3,587	6,000	1,845	4,000	4,000
<b>TOTAL MISCELLANEOUS</b>	<b>6,000</b>	<b>3,587</b>	<b>6,000</b>	<b>1,845</b>	<b>4,000</b>	<b>4,000</b>
<b>BOND EXPENSE</b>						
Principal Payments	238,100	238,114	270,700	0	270,700	297,800
300 Issuance Cost	0	0	0	0	0	0
301 Interest Expense	125,900	125,895	117,900	56,864	117,900	108,700
Amortization Adv Refunding	(4,900)	(4,924)	(4,100)	(2,035)	(4,100)	(3,200)
<b>TOTAL BOND EXPENSES</b>	<b>359,100</b>	<b>359,085</b>	<b>384,500</b>	<b>54,829</b>	<b>384,500</b>	<b>403,300</b>
<b>TRANSFERS OUT</b>						
800 Transfer to Fixed Assets	200,000	200,000	100,000	100,000	100,000	100,000
805 Transfer to Capital Projects	150,000	150,000	150,000	100,000	150,000	300,000
<b>TOTAL TRANSFERS OUT</b>	<b>350,000</b>	<b>350,000</b>	<b>250,000</b>	<b>200,000</b>	<b>250,000</b>	<b>400,000</b>
<b>TOTAL</b>	<b>892,800</b>	<b>840,374</b>	<b>821,600</b>	<b>310,927</b>	<b>787,300</b>	<b>978,000</b>

-4.17%

24.22%

## DRAINAGE FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>57,547</b>	<b>22,482</b>	<b>48,471</b>	<b>50,348</b>	<b>141,848</b>	<b>48,748</b>	<b>41,748</b>	<b>37,948</b>	<b>27,648</b>	<b>36,048</b>
REVENUES:										
003 Drainage Fees	864,000	865,760	869,700	875,700	884,500	893,300	902,200	911,200	920,300	929,500
020 Interest Income	2,000	641	600	400	400	400	400	400	400	400
021 Miscellaneous Income	0	778	0	0	0	0	0	0	0	0
022 Other Income	0	0	0	0	0	0	0	0	0	0
030 Insurance Proceeds	0	0	0	900	0	0	0	0	0	0
070 Grant Revenue	0	1,061	0	0	0	0	0	0	0	0
815 Transfer from Coronavirus Fund	0	0	0	1,800	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>866,000</b>	<b>868,240</b>	<b>870,300</b>	<b>878,800</b>	<b>884,900</b>	<b>893,700</b>	<b>902,600</b>	<b>911,600</b>	<b>920,700</b>	<b>929,900</b>
OPERATING EXPENSES										
Personnel Service										
001 Salaries	88,600	78,340	95,600	64,600	91,400	93,200	95,100	97,000	98,900	100,900
002 Overtime	1,000	1,984	1,000	2,400	1,500	1,500	1,500	1,500	1,500	1,500
003 Worker's Compensation	1,600	1,673	1,600	1,500	2,200	1,500	1,500	1,500	1,500	1,500
004 Health Insurance	8,300	6,413	10,700	4,200	11,200	12,300	13,500	14,900	16,400	18,000
005 Social Security	6,900	5,943	7,400	5,100	7,100	7,200	7,400	7,500	7,700	7,800
006 Retirement	13,400	5,318	14,300	9,900	14,200	14,500	14,800	15,100	15,500	15,800
008 OPEB Expense	500	614	500	600	600	600	600	600	600	600
<b>Total Personnel Service</b>	<b>120,300</b>	<b>100,285</b>	<b>131,100</b>	<b>88,300</b>	<b>128,200</b>	<b>130,800</b>	<b>134,400</b>	<b>138,100</b>	<b>142,100</b>	<b>146,100</b>
Supplies	9,500	6,994	9,500	8,000	8,500	8,500	8,500	8,500	8,500	8,500
Maintenance	37,000	12,247	28,000	28,000	18,000	18,000	18,000	18,000	18,000	18,000
Contractual Services										
030 Property/Liability Insurance	2,200	2,120	2,200	2,200	2,400	2,400	2,400	2,400	2,400	2,400
xxx All Others	4,900	4,144	6,900	20,400	10,300	6,900	6,900	6,900	6,900	6,900
<b>Total Contractual Services</b>	<b>7,100</b>	<b>6,264</b>	<b>9,100</b>	<b>22,600</b>	<b>12,700</b>	<b>9,300</b>	<b>9,300</b>	<b>9,300</b>	<b>9,300</b>	<b>9,300</b>
Services	3,800	1,912	3,400	1,900	3,300	3,300	3,300	3,300	3,300	3,300
080 Bad Debt Expense	6,000	3,587	6,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
<b>TOTAL OPERATING EXPENSES</b>	<b>183,700</b>	<b>131,289</b>	<b>187,100</b>	<b>152,800</b>	<b>174,700</b>	<b>173,900</b>	<b>177,500</b>	<b>181,200</b>	<b>185,200</b>	<b>189,200</b>
BOND EXPENSES										
602 Series 2008 Principal	80,000	80,000	85,000	85,000	85,000	90,000	95,000	10,000	105,000	110,000
301 Interest Expense	31,400	31,425	28,100	28,100	24,500	21,000	17,200	13,200	9,000	4,600
<b>Series 2008 Bond Total</b>	<b>111,400</b>	<b>111,425</b>	<b>113,100</b>	<b>113,100</b>	<b>109,500</b>	<b>111,000</b>	<b>112,200</b>	<b>23,200</b>	<b>114,000</b>	<b>114,600</b>
604 Series 2012 Principal	73,100	73,114	75,700	75,700	77,800	0	0	0	0	0
301 Interest Expense	6,800	6,801	4,700	4,700	2,400	0	0	0	0	0
<b>Series 2012 Bond Total</b>	<b>79,900</b>	<b>79,915</b>	<b>80,400</b>	<b>80,400</b>	<b>80,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
605 Series 2018 Principal	85,000	85,000	110,000	110,000	135,000	140,000	145,000	150,000	150,000	55,000
301 Interest Expense	87,700	87,669	85,100	85,100	81,800	77,800	73,600	69,200	64,700	60,200
<b>Series 2018 Bond Total</b>	<b>172,700</b>	<b>172,669</b>	<b>195,100</b>	<b>195,100</b>	<b>216,800</b>	<b>217,800</b>	<b>218,600</b>	<b>219,200</b>	<b>214,700</b>	<b>115,200</b>
300 Issuance Costs	0	0	0	0	0	0	0	0	0	0
Bond Amortization	(4,900)	(4,924)	(4,100)	(4,100)	(3,200)	(2,000)	(1,900)	(1,700)	(1,600)	(1,500)
<b>TOTAL BOND EXPENSES</b>	<b>359,100</b>	<b>359,085</b>	<b>384,500</b>	<b>384,500</b>	<b>403,300</b>	<b>326,800</b>	<b>328,900</b>	<b>240,700</b>	<b>327,100</b>	<b>228,300</b>
TRANSFERS OUT										
800 Transfer to Fixed Assets	200,000	200,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
805 Transfer to Capital Projects	150,000	150,000	150,000	150,000	300,000	300,000	300,000	400,000	300,000	350,000
<b>TOTAL TRANSFERS OUT</b>	<b>350,000</b>	<b>350,000</b>	<b>250,000</b>	<b>250,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>500,000</b>	<b>400,000</b>	<b>450,000</b>
<b>TOTAL EXPENSES</b>	<b>892,800</b>	<b>840,374</b>	<b>821,600</b>	<b>787,300</b>	<b>978,000</b>	<b>900,700</b>	<b>906,400</b>	<b>921,900</b>	<b>912,300</b>	<b>867,500</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(26,800)</b>	<b>27,866</b>	<b>48,700</b>	<b>91,500</b>	<b>(93,100)</b>	<b>(7,000)</b>	<b>(3,800)</b>	<b>(10,300)</b>	<b>8,400</b>	<b>62,400</b>
<b>ENDING FUND BALANCE</b>	<b>30,747</b>	<b>50,348</b>	<b>97,171</b>	<b>141,848</b>	<b>48,748</b>	<b>41,748</b>	<b>37,948</b>	<b>27,648</b>	<b>36,048</b>	<b>98,448</b>

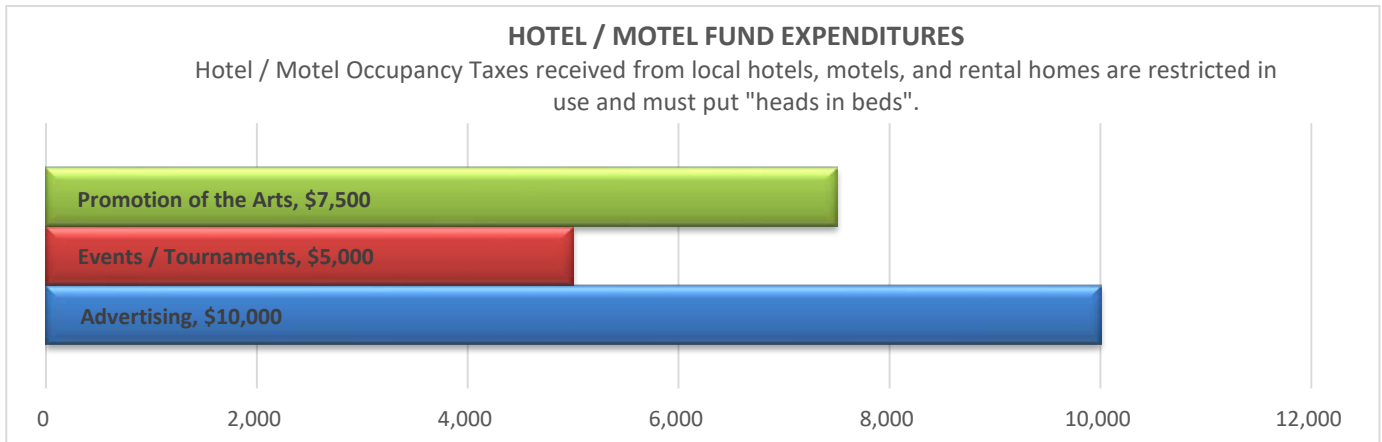


**HOTEL / MOTEL FUND**

HOTEL MOTEL FUND

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>345,880</b>	<b>361,295</b>	<b>434,295</b>	<b>450,811</b>	<b>450,811</b>	<b>537,011</b>
REVENUES:						
020 Interest Income	2,500	537	400	532	1,000	1,000
022 Other Income	0	0	0	0	0	0
706 Hotel Tax Revenue	85,000	106,359	105,000	43,300	102,500	125,000
710 HOT Distribution - Bell County	4,000	5,120	4,500	5,176	5,200	5,200
<b>TOTAL REVENUES</b>	<b>91,500</b>	<b>112,016</b>	<b>109,900</b>	<b>49,008</b>	<b>108,700</b>	<b>131,200</b>
EXPENDITURES:						
091 Advertising						
Chamber Events	5,000	5,000	5,000	2,500	5,000	10,000
Food & Wine Festival	7,500	7,500	7,500	3,750	7,500	0
Miscellaneous Advertising	0	0	0	0	0	0
<b>Total Advertising</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>6,250</b>	<b>12,500</b>	<b>10,000</b>
094 Events / Tournaments						
Chamber Tournaments	7,500	7,500	7,500	3,750	7,500	5,000
City Tournaments	5,000	0	5,000	0	0	0
<b>Total Events / Tournaments</b>	<b>12,500</b>	<b>7,500</b>	<b>12,500</b>	<b>3,750</b>	<b>7,500</b>	<b>5,000</b>
095 Promotion of the Arts						
Food & Wine Festival	2,500	2,500	2,500	1,250	2,500	7,500
<b>Total Promotion of the Arts</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>1,250</b>	<b>2,500</b>	<b>7,500</b>
<b>TOTAL EXPENDITURES</b>	<b>27,500</b>	<b>22,500</b>	<b>27,500</b>	<b>11,250</b>	<b>22,500</b>	<b>22,500</b>
<b>INCR (DECR) IN FUND BALANCE</b>	<b>64,000</b>	<b>89,516</b>	<b>82,400</b>	<b>37,758</b>	<b>86,200</b>	<b>108,700</b>
<b>ENDING FUND BALANCE</b>	<b>409,880</b>	<b>450,811</b>	<b>516,695</b>	<b>488,569</b>	<b>537,011</b>	<b>645,711</b>



**HOTEL MOTEL FUND LONG RANGE PROJECTIONS**

	<b>FY 2021 BUDGET</b>	<b>FY 2021 ACTUAL</b>	<b>FY 2022 BUDGET</b>	<b>FY 2022 PROJECTED</b>	<b>FY 2023 BUDGET</b>	<b>FY 2024 BUDGET</b>	<b>FY 2025 BUDGET</b>	<b>FY 2026 BUDGET</b>	<b>FY 2027 BUDGET</b>	<b>FY 2028 BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	345,880	361,295	434,295	450,811	537,011	645,711	769,411	894,511	1,021,011	1,148,911
<b>REVENUES:</b>										
020 Interest Income	2,500	537	400	1,000	1,000	1,000	1,000	1,000	1,000	1,000
201 Net Value of Investments	0	0	0	0	0	0	0	0	0	0
706 Hotel / Motel Tax	85,000	106,359	105,000	102,500	125,000	140,000	141,400	142,800	144,200	145,600
710 HOT Distribution - Bell Cty	4,000	5,120	4,500	5,200	5,200	5,200	5,200	5,200	5,200	5,200
801 Transfer from General Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES:</b>	<b>91,500</b>	<b>112,016</b>	<b>109,900</b>	<b>108,700</b>	<b>131,200</b>	<b>146,200</b>	<b>147,600</b>	<b>149,000</b>	<b>150,400</b>	<b>151,800</b>
<b>EXPENSES:</b>										
091 Advertising	12,500	12,500	12,500	12,500	10,000	10,000	10,000	10,000	10,000	10,000
094 Events	12,500	7,500	12,500	7,500	5,000	5,000	5,000	5,000	5,000	5,000
095 Promotion of the Arts	2,500	2,500	2,500	2,500	7,500	7,500	7,500	7,500	7,500	7,500
<b>TOTAL EXPENSES:</b>	<b>27,500</b>	<b>22,500</b>	<b>27,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>OPERATING INCOME (LOSS):</b>	<b>64,000</b>	<b>89,516</b>	<b>82,400</b>	<b>86,200</b>	<b>108,700</b>	<b>123,700</b>	<b>125,100</b>	<b>126,500</b>	<b>127,900</b>	<b>129,300</b>
<b>ENDING FUND BALANCE</b>	<b>409,880</b>	<b>450,811</b>	<b>516,695</b>	<b>537,011</b>	<b>645,711</b>	<b>769,411</b>	<b>894,511</b>	<b>1,021,011</b>	<b>1,148,911</b>	<b>1,278,211</b>



# THE HOTEL TAX “TWO-STEP”

The Hotel Tax “Two-Step”  
By Bill Longley, TML General Counsel

In the grand scheme of things, city hotel occupancy taxes account for just a small amount of city revenue. Property taxes and sales taxes are far more important to most cities. Why does it seem, then, that hotel taxes generate so much confusion and controversy?

The answer is this: hotel taxes, unlike most other taxes, are levied on a specific category of businesses – hotels. As a result, these businesses tend to pay close attention to how cities expend these funds. Spend city sales taxes in a controversial way, and no particular category of business feels singled out enough to raise a fuss. Perceived misuses of hotel taxes, on the other hand, are a different story.

Fortunately, it's very easy for a city official to remember how to legally spend hotel taxes. A city simply needs to remind itself to always follow the “two-part test.” The key element of a two-part test is – surprise – that it has two parts! Cities frequently remember to meet one element of the test, but then entirely forget the other part. This article will succinctly describe the two-part test, and then describe some common situations to which we can apply the test.

## Part One: Heads in Beds

The first element of the two-part test is this: every expenditure of hotel taxes must generally put “heads in beds.” State law requires local hotel tax expenditures to “promote tourism and the convention and hotel industry.” What this means is that every funded project must attract overnight tourists to the city's hotels and motels or have some other direct economic impact at an area hotel, thus promoting the city's hotel industry.

For example, how about a weekend-long arts and crafts show? There's a very good chance that out-of-town guests might come to visit such an event, so expenditure of hotel tax money on that event would likely qualify.

On the other hand, what about a quilting bee at a local retirement home? While a worthy cause, the quilting bee is unlikely to attract overnight tourists and, therefore, probably wouldn't qualify to receive hotel tax funds.

## Part Two: The Nine Categories

Once a project has cleared the first part of the test, it's time for – you guessed it – the second part of the test. Here it is: every expenditure of local hotel taxes must *also* fit into one of nine statutorily authorized categories. These are the nine categories: (1) convention and visitor centers; (2) convention delegate registration; (3) advertising and promotional programs to attract tourists and visitors to the city; (4) promotion of the arts; (5) historical restoration and preservation; (6) sporting events in a county under one million in population; (7) enhancing or upgrading existing sports facilities or sports fields (only in certain cities); (8) tourist transportation systems; and (9) signage directing the public to sights and attractions that are frequently visited by hotel guests in the city.

Thus, even if an event puts heads in beds or otherwise economically benefits area hotels, it cannot receive hotel tax money unless it *also* fits into one of the nine categories. For instance, what about a livestock auction that will attract attendees from surrounding counties? While that event is likely to attract overnight tourists, it doesn't fit neatly into one of the nine categories. Therefore, it's likely not a valid recipient of hotel tax money.

It's not enough to meet one of the two prongs of the two-part test. A city must meet both! The following are some real-life examples that have been the focus of inquiries received by the Texas Municipal League (TML) legal department.

## Fireworks, Anyone?

The prototype hotel tax controversy is an event like a fireworks show or a parade. Cities frequently ask if they can fund a fireworks show with hotel tax money.



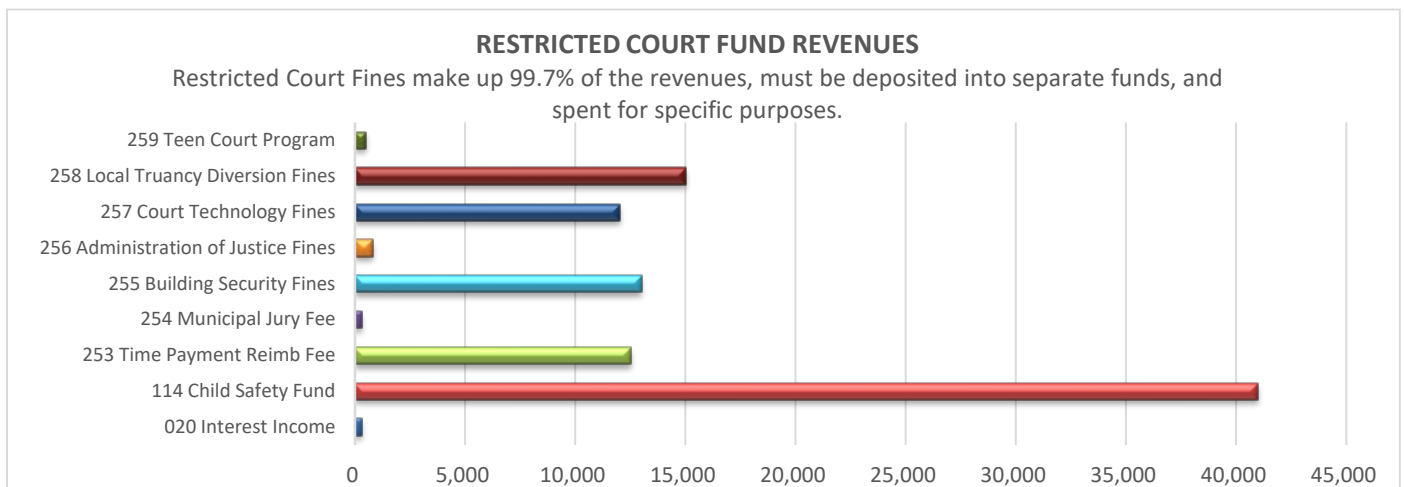
The image features a large, stylized logo consisting of the letters 'R' and 'I' in a grey, blocky font. A red, five-pointed star with a halftone dot pattern is superimposed over the center of the 'RI' logo. The text 'RESTRICTED COURT FUND' is written in a bold, black, sans-serif font across the middle of the star.

**RESTRICTED COURT FUND**

RESTRICTED COURT FUND

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>187,721</b>	<b>171,461</b>	<b>194,761</b>	<b>201,339</b>	<b>201,339</b>	<b>209,539</b>
<b>REVENUES:</b>						
020 Interest Income	1,800	396	400	93	300	300
114 Child Safety Fund	37,000	37,668	37,000	38,610	40,600	41,000
253 Time Payment Reimb Fee	7,000	13,616	12,000	7,079	11,700	12,500
254 Municipal Jury Fee	500	374	300	124	300	300
255 Building Security Fines	24,000	20,378	19,000	6,950	13,000	13,000
256 Administration of Justice Fines	2,000	794	1,000	326	800	800
257 Court Technology Fines	25,000	17,648	18,000	6,101	12,000	12,000
258 Local Truancy Diversion Fines	32,000	22,144	20,000	7,572	14,000	15,000
259 Teen Court Program	300	360	300	210	500	500
<b>TOTAL REVENUES</b>	<b>129,600</b>	<b>113,378</b>	<b>108,000</b>	<b>67,065</b>	<b>93,200</b>	<b>95,400</b>
<b>EXPENDITURES</b>						
Supplies / Safety Expenses						
012 Child Safety Fund Supplies	0	0	0	0	0	0
616 School Safety Expenses	0	0	0	0	0	0
<b>Total Supplies / Safety Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
800 Transfers to Fixed Asset Fund						
Court Technology Fund	0	0	0	0	0	0
Building Security Fund	0	0	0	0	0	0
<b>Total Transfers to Fixed Asset Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
801 Transfers to General Fund						
Building Security Fund	1,000	1,000	1,000	1,000	1,000	16,000
Administration of Justice Fund	2,500	2,500	4,000	4,000	4,000	4,000
Court Technology Fund	15,000	15,000	15,000	15,000	15,000	15,000
Local Truancy Diversion Fund	30,000	30,000	30,000	30,000	30,000	30,000
Child Safety Fund	35,000	35,000	35,000	35,000	35,000	35,000
<b>Total Transfers to General Fund</b>	<b>83,500</b>	<b>83,500</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>100,000</b>
<b>TOTAL EXPENDITURES</b>	<b>83,500</b>	<b>83,500</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>100,000</b>
<b>INCR (DECR) IN FUND BALANCE</b>	<b>46,100</b>	<b>29,878</b>	<b>23,000</b>	<b>(17,935)</b>	<b>8,200</b>	<b>(4,600)</b>
<b>ENDING FUND BALANCE</b>	<b>233,821</b>	<b>201,339</b>	<b>217,761</b>	<b>183,404</b>	<b>209,539</b>	<b>204,939</b>



## RESTRICTED COURTS FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
BEGINNING FUND BALANCE	213,621	171,461	194,761	201,339	209,539	204,939	201,239	198,439	196,539	195,539
REVENUES:										
020 Interest Income	1,800	396	400	300	300	300	300	300	300	300
114 Child Safety	37,000	37,668	37,000	40,600	41,000	41,400	41,800	42,200	42,600	43,000
253 Time Payment Reimb	7,000	13,616	12,000	11,700	12,500	12,600	12,700	12,800	12,900	13,000
254 Municipal Jury Fund	500	374	300	300	300	300	300	300	300	300
255 Building Security	24,000	20,378	19,000	13,000	13,000	13,100	13,200	13,300	13,400	13,500
256 Administration of Justice	2,000	794	1,000	800	800	800	800	800	800	800
257 Court Technology	25,000	17,648	18,000	12,000	12,000	12,100	12,200	12,300	12,400	12,500
258 Local Truancy Diversion	32,000	22,144	20,000	14,000	15,000	15,200	15,400	15,600	15,800	16,000
259 Teen Court Program	300	360	300	500	500	500	500	500	500	500
TOTAL REVENUES:	129,600	113,378	108,000	93,200	95,400	96,300	97,200	98,100	99,000	99,900
EXPENSES:										
012 Supplies	0	0	0	0	0	0	0	0	0	0
255 Building Security	1,000	1,000	1,000	1,000	16,000	16,000	16,000	16,000	16,000	16,000
256 Administration of Justice	2,500	2,500	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
257 Court Technology	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
258 Local Truancy Diversion	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
259 Child Safety	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
616 School Safety Expenses	0	0	0	0	0	0	0	0	0	0
800 Transfer to Fixed Asset Fund	0	0	0	0	0	0	0	0	0	0
805 Transfer to Capital Project Fund	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES:	83,500	83,500	85,000	85,000	100,000	100,000	100,000	100,000	100,000	100,000
OPERATING INCOME (LOSS):	46,100	29,878	23,000	8,200	(4,600)	(3,700)	(2,800)	(1,900)	(1,000)	(100)
ENDING FUND BALANCE	259,721	201,339	217,761	209,539	204,939	201,239	198,439	196,539	195,539	195,439

## RESTRICTED COURT FUND REVENUE USES

### **114 Child Safety Fund**

#### **Code of Criminal Procedure Article 102.014, Fines for Child Safety Fund in Municipalities**

(g) In a municipality with a population less than 850,000 according to the most recent federal decennial census, the money collected under this article in a municipal court case must be used for a school crossing guard program if the municipality operates one. If the municipality does not operate a school crossing guard program or if the money received from fines from municipal court cases exceeds the amount necessary to fund the school crossing guard program, the municipality may:

- (1) deposit the additional money in an interest-bearing account;
- (2) expend the additional money for programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention; or
- (3) expend the additional money for programs designed to enhance public safety and security.

### **253 Time Payment Reimbursement Fee**

#### **Code of Criminal Procedure Article 102.030, Time Payment Reimbursement Fee**

(b) The treasurer shall deposit the reimbursement fees collected under this article in a separate account in the general fund of the county or municipality to be used for the purpose of improving the collection of outstanding court costs, fines, reimbursement fees, or restitution or improving the efficiency of the administration of justice in the county or municipality. The county or municipality shall prioritize the needs of the judicial officer who collected the fees when making expenditures under this subsection and use the money deposited to provide for those needs.

### **254 Municipal Jury Fund**

#### **Local Government Code Section 134.154, County or Municipal Jury Fund**

Money allocated under Section 134.101, 134.102, or 134.103 to the county or municipal jury fund maintained in the county or municipal treasury, as applicable, and as required by Section 134.151 may be used by a county or municipality only to fund juror reimbursements and otherwise finance jury services.

### **255 Building Security Fund**

#### **Code of Criminal Procedure Article 102.017, Courthouse Security Fund; Municipal Court Building Security Fund; Justice Court Building Security Fund**

(b) . . . , and money deposited in a municipal court building security fund may be used only for security personnel, services, and items related to buildings that house the operations of municipal courts. . . .

(c) For purposes of this article, the term "security personnel, services, and items" includes:

- (1) the purchase or repair of X-ray machines and conveying systems;
- (2) handheld metal detectors;
- (3) walkthrough metal detectors;
- (4) identification cards and systems;
- (5) electronic locking and surveillance equipment;
- (6) video conferencing systems;
- (7) bailiffs, deputy sheriffs, deputy constables, or contract security personnel during times when they are providing appropriate security services;
- (8) signage;
- (9) confiscated weapon inventory and tracking systems;
- (10) locks, chains, alarms, or similar security devices;
- (11) the purchase or repair of bullet-proof glass;
- (12) continuing education on security issues for court personnel and security personnel; and
- (13) warrant officers and related equipment.

## RESTRICTED COURT FUND REVENUE USES

### **257 Court Technology Fund**

#### **Code of Criminal Procedure Article 102.0172, Municipal Court Technology Fund**

(b) Money in a municipal court technology fund may be used only to finance the purchase of or to maintain technological enhancements for a municipal court or municipal court of record, including:

- (1) computer systems;
- (2) computer networks;
- (3) computer hardware;
- (4) computer software;
- (5) imaging systems;
- (6) electronic kiosks;
- (7) electronic ticket writers; and
- (8) docket management systems.

### **258 Local Truancy Prevention and Diversion Fund**

#### **Local Government Code Section 134.156, Local Truancy Prevention and Diversion Fund**

(a) Money allocated under Section 134.103 to the local truancy prevention and diversion fund maintained in the county or municipal treasury as required by Section 134.151 may be used by a county or municipality to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager employed under Article 45.056, Code of Criminal Procedure. If there is money in the fund after those costs are paid, subject to the direction of the governing body of the county or municipality and on approval by the employing court, a juvenile case manager may direct the remaining money to be used to implement programs directly related to the duties of the juvenile case manager, including juvenile alcohol and substance abuse programs, educational and leadership programs, and any other projects designed to prevent or reduce the number of juvenile referrals to the court.

(b) Money in the fund may not be used to supplement the income of an employee whose primary role is not that of a juvenile case manager.

The logo features two grey, stylized pillars or columns. A large, five-pointed pink star is centered between the pillars. The star has a textured, halftone-like pattern. The text 'EMPLOYEE BENEFIT FUND' is overlaid on the star in a bold, black, sans-serif font.

**EMPLOYEE BENEFIT FUND**

EMPLOYEE BENEFITS FUND

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>4,853</b>	<b>4,780</b>	<b>5,318</b>	<b>5,261</b>	<b>5,261</b>	<b>5,461</b>
<b>REVENUES</b>						
020 Interest Income	1,300	541	700	81	200	200
<b>TOTAL REVENUES</b>	<b>1,300</b>	<b>541</b>	<b>700</b>	<b>81</b>	<b>200</b>	<b>200</b>
<b>EXPENDITURES</b>						
Bank Fees	0	60	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCR (DECR) IN FUND BALANCE</b>	<b>1,300</b>	<b>481</b>	<b>700</b>	<b>81</b>	<b>200</b>	<b>200</b>
<b>ENDING FUND BALANCE</b>	<b>6,153</b>	<b>5,261</b>	<b>6,018</b>	<b>5,342</b>	<b>5,461</b>	<b>5,661</b>

The Employee Benefits Fund was created to reduce the premium tax paid by the City to an insurance carrier for eligible lines of coverage. It is a pass-through account for the collection and payment of insurance premiums.





**CORONAVIRUS FUND**



**CORONAVIRUS FUND**

8/1/2022

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED BUDGET	FY 2023-24 PROPOSED BUDGET	FY 2024-25 PROPOSED BUDGET	FY 2025-26 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>	0	0	0	0	0	24,300	29,300	29,300	29,300
<b>REVENUES:</b>									
020 Interest Income	0	0	2,000	3,970	8,000	5,000	0	0	0
070 Grant Revenue	0	0	4,000,000	470,556	2,870,400	4,919,700	0	0	0
801 Transfer from General Fund	0	0	5,150,700	1,552,919	1,552,900	0	0	0	0
<b>TOTAL REVENUES</b>	0	0	9,152,700	2,027,445	4,431,300	4,924,700	0	0	0
<b>EXPENDITURES:</b>									
<b>CRF EXPENDITURES</b>									
705 Radios and Tactical Shields (Police Dept)	0	0	42,200	42,260	42,300	0	0	0	0
707 (5) Vehicles for Patrol & CID (Police Dept)	0	0	252,400	45,797	252,200	0	0	0	0
705 Boat Equipment and Radios (Fire Dept)	0	0	159,700	129,617	149,900	0	0	0	0
707 Medic Unit (Fire Dept)	0	0	269,500	0	260,900	0	0	0	0
705 Security Camera Installation (Information Tech)	0	0	0	28,661	154,200	0	0	0	0
705 Dump Truck and Vibratory Roller (Street Dept)	0	0	256,400	0	266,200	0	0	0	0
707 Ford F350 (Street Dept)	0	0	59,700	0	59,900	0	0	0	0
707 (3) Ford F150 (Water Operations)	0	0	100,000	0	100,000	0	0	0	0
705 Portable Diesel Generator (Wastewater)	0	0	157,300	0	156,200	0	0	0	0
800 Transfer to Fixed Assets	0	0	0	53,398	53,400	0	0	0	0
<b>TOTAL CRF EXPENDITURES</b>	0	0	1,297,200	299,733	1,495,200	0	0	0	0
<b>CSLRF EXPENDITURES</b>									
<b>Infrastructure Projects</b>									
<b>Water Projects</b>									
036 Beeline Drive Waterline Replacement	0	0	440,000	0	10,000	445,200	0	0	0
3xx Cedar Knob Waterline Upgrade	0	0	406,500	0	0	0	0	0	0
<b>Subtotal Water Projects</b>	0	0	846,500	0	10,000	445,200	0	0	0
<b>Wastewater Projects</b>									
401 VFW Lift Station Upgrade	0	0	50,000	0	0	0	0	0	0
406 WWTP Blowers and Generator Replacement	0	0	0	0	27,000	1,553,000	0	0	0
519 Rummel Road Lift Station Upgrade	0	0	991,000	73,434	1,500,000	974,800	0	0	0
521 Second Belt Press at Sludge Dewatering Bldg	0	0	923,500	130,683	923,000	0	0	0	0
<b>Subtotal Wastewater Projects</b>	0	0	1,964,500	204,117	2,450,000	2,527,800	0	0	0
<b>Drainage Projects</b>									
602 Fuller Lane/Tye Valley Cross Drainage Repl	0	0	65,000	0	15,000	148,900	0	0	0
603 Preswick/Cedar Oaks Channel Improvements	0	0	0	0	15,000	143,600	0	0	0
6xx Recon Concrete Channel (Preswick/Lantana)	0	0	253,600	0	0	0	0	0	0
6xx Thoroughbred Estates French Drain	0	0	625,400	0	0	0	0	0	0
<b>Subtotal Drainage Projects</b>	0	0	944,000	0	30,000	292,500	0	0	0
<b>Subtotal Infrastructure Projects</b>	0	0	3,755,000	204,117	2,490,000	3,265,500	0	0	0
<b>Employee Premium Pay</b>									
801 Transfer to General Fund	0	0	240,200	209,800	209,800	0	0	0	0
802 Transfet to Utility Fund	0	0	0	21,600	21,600	0	0	0	0
803 Transfer to Draiangne Fund	0	0	0	1,800	1,800	0	0	0	0
804 Transfer to Sanitation Fund	0	0	0	1,200	1,200	0	0	0	0
<b>Subtotal Employee Premium Pay</b>	0	0	240,200	234,400	234,400	0	0	0	0
<b>Fixed Asset Purchases</b>									
707 Ladder Truck (Fire Department)	0	0	0	0	0	1,342,100	0	0	0
715 150 HP Submersible Pump (Wastewater)	0	0	56,700	0	41,200	0	0	0	0
715 30 HP Submersible Pump (Wastewater)	0	0	18,400	17,928	17,900	0	0	0	0
715 Security Camera Installation (Utility Depts)	0	0	0	14,111	86,900	0	0	0	0
715 Street Sweeper (Street Department)	0	0	0	0	0	312,100	0	0	0
715 Turbo Air Blowers for WWTP B Plant	0	0	270,000	0	0	0	0	0	0
715 WWTP A Plant Generator Replacement	0	0	150,000	0	0	0	0	0	0
715 WWTP B Plant Generator Replacement	0	0	116,000	0	0	0	0	0	0
800 Transfer to Fixed Assets	0	0	0	41,417	41,400	0	0	0	0
<b>Subtotal Fixed Asset Purchases</b>	0	0	611,100	73,456	187,400	1,654,200	0	0	0
<b>TOTAL CSLRF EXPENDITURES</b>	0	0	4,606,300	511,973	2,911,800	4,919,700	0	0	0
<b>TOTAL EXPENDITURES</b>	0	0	5,903,500	811,706	4,407,000	4,919,700	0	0	0
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	0	0	3,249,200	1,215,739	24,300	5,000	0	0	0
<b>ENDING FUND BALANCE</b>	0	0	3,249,200	1,215,739	24,300	29,300	29,300	29,300	29,300

**U.S. DEPARTMENT OF TREASURY**  
**CORONAVIRUS STATE & LOCAL FISCAL RECOVERY FUNDS: OVERVIEW OF THE FINAL RULE**  
**(Excerpt from pages 4 – 5)**

**KEY CHANGES AND CLARIFICATIONS IN THE FINAL RULE**

The final rule delivers broader flexibility and greater simplicity in the program, responsive to feedback in the comment process. Among other clarifications and changes, the final rule provides the features below.

**Replacing Lost Public Sector Revenue**

The final rule offers a standard allowance for revenue loss of up to \$10 million, allowing recipients to select between a standard amount of revenue loss or complete a full revenue loss calculation. Recipients that select the standard allowance may use that amount – in many cases their full award – for government services, with streamlined reporting requirements.

**Public Health and Economic Impacts**

In addition to programs and services, the final rule clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

In addition, the final rule provides an expanded set of households and communities that are presumed to be “impacted” and “disproportionately impacted” by the pandemic, thereby allowing recipients to provide responses to a broad set of households and entities without requiring additional analysis. Further, the final rule provides a broader set of uses available for these communities as part of COVID19 public health and economic response, including making affordable housing, childcare, early learning, and services to address learning loss during the pandemic eligible in all impacted communities and making certain community development and neighborhood revitalization activities eligible for disproportionately impacted communities.

Further, the final rule allows for a broader set of uses to restore and support government employment, including hiring above a recipient’s pre-pandemic baseline, providing funds to employees that experienced pay cuts or furloughs, avoiding layoffs, and providing retention incentives.

**Premium Pay**

The final rule delivers more streamlined options to provide premium pay, by broadening the share of eligible workers who can receive premium pay without a written justification while maintaining a focus on lower-income and frontline workers performing essential work.

**Water, Sewer & Broadband Infrastructure**

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

**FINAL RULE EFFECTIVE DATE**

The final rule takes effect on April 1, 2022. Until that time, the interim final rule remains in effect; funds used consistently with the IFR while it is in effect are in compliance with the SLFRF program.

However, recipients can choose to take advantage of the final rule’s flexibilities and simplifications now, even ahead of the effective date. Treasury will not take action to enforce the interim final rule to the extent that a use of funds is consistent with the terms of the final rule, regardless of when the SLFRF funds were used. Recipients may consult the Statement Regarding Compliance with the Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule and Final Rule, which can be found on Treasury’s website, for more information on compliance with the interim final rule and the final rule.



**FEE SCHEDULE  
UTILITY COMPARISON**



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

The following payment forms are accepted: cash, check, money order, VISA, MasterCard, Discover and American Express. Payment platforms include online payment, telephone payment via IVR, kiosk, and/or in-person payment.

<b>ADMINISTRATIVE FEES</b>				
<b>Miscellaneous</b>	City Code	Fee Amount	Fee Unit	
Copies – Nonstandard		See Texas	Administrative Code §70.3	-
Copies – Paper	-	\$0.10	Per page/side	-
Credit Card – Refund Processing Fee	-	\$5.00	Each	-
Return Fee for Returned Checks, Returned ACH Drafts, and Credit Card Chargebacks (Returns)	-	\$30.00	Each	-
<b>BUILDING PERMITS</b>				
<b>Commercial / Industrial – New*</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Within Commercial or Planned Development Zoning District**	-	\$0.15	Per square foot under roof	\$10.00
Commercial / Industrial with Multiple Tenants***	-	\$0.15	Per square foot under roof	\$10.00
<b>Within Industrial Zoning District**</b>	-	<b>\$0.15</b>	<b>Per square foot under roof</b>	<b>\$10.00</b>
Shell Buildings Without Interior Finish, Warehouses, and/or Parking Garages+	-	\$0.08	Per square foot under roof	\$10.00
*Included in this category: Permits for certificate of occupancy, electrical, flat work (walkway, sidewalk), landscaping, mechanical, plumbing, site plan, and structure. Inspections for conditional final, energy (insulation), FEMP (framing, electrical, mechanical, plumbing), final, foundation, parking, plumbing rough-in, t-electrical pole, and two-story water tests.				
**Minimum Permit Fee of \$25.00				
***Minimum Permit Fee of \$25.00 and add \$40.00 to permit fee due to increased number of initial inspections.				
+Not included in this category: Permits for electrical, mechanical, and plumbing.				
<b>Commercial / Industrial – Other*</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Addition to floor area: remodel, repair, alteration, addition, enclosure, flatwork (walkway, sidewalk), etc.	-	\$0.15	Per square foot under roof	\$10.00
No addition to floor area: accessory/storage buildings, alterations fences, irrigation remodeling, repairs, replacements, signs, swimming pools, tenant finish out, etc.	-	Varies	Per valuation table (below)	\$10.00
*Included in this category: Permits for certificate of occupancy, electrical, flat work (walkway, sidewalk), landscaping, mechanical, plumbing, site plan, and structure. Inspections for conditional final, energy (insulation), FEMP (framing, electrical, mechanical, plumbing), final, foundation, landscaping, parking, plumbing rough-in, t-electrical pole, and two-story water tests.				
<b>Commercial / Industrial – Valuation Table</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Valuation up to \$1,000	-	\$25.00	Per permit	\$10.00
Valuation \$1,001 to \$2,000	-	\$35.00	Per permit	\$10.00
Valuation \$2,001 to \$3,000	-	\$45.00	Per permit	\$10.00
Valuation \$3,001 to \$4,000	-	\$55.00	Per permit	\$10.00
Valuation \$4,001 to \$5,000	-	\$65.00	Per permit	\$10.00
Valuation \$5,001 to \$6,000	-	\$75.00	Per permit	\$10.00
Valuation \$6,001 to \$7,000	-	\$85.00	Per permit	\$10.00
Valuation \$7,001 to \$8,000	-	\$95.00	Per permit	\$10.00
Valuation \$8,001 to \$9,000	-	\$105.00	Per permit	\$10.00
Valuation \$9,001 to \$10,000	-	\$115.00	Per permit	\$10.00
Valuation Over \$10,000	-	*	Per permit	\$10.00
*For valuations over \$10,000 permit fees equal \$115.00 plus \$10.00 per \$1,000 over \$10,000				



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

Miscellaneous Building Permit Fees	City Code	Fee Amount	Fee Unit	Tech Fee
Administrative Fee Accessed for Any Service Provided by Contract	-	25%	Contracted rate	-
Broadcasting/Cell/Telecommunication Tower App	-	\$150.00	Per application	\$10.00
BYOB Business Applications	\$125	\$50.00	Per application	\$10.00
Certificate of Occupancy – Existing Buildings*	-	\$50.00	Per structure	\$10.00
Demolition	-	\$25.00	Per structure <b>per story</b>	\$10.00
Donation Box	-	\$25.00	Per structure	\$10.00
Floodplain Development	-	\$50.00	Per special flood hazard area	\$10.00
Garage Sale	-	\$0.00	2 per year, per address	-
Inspections – Phased (For larger projects requiring more than one first inspection of the same type due to the size of the project)	-	\$10.00	Per re-inspection	-
Inspections – Re-inspections (For all inspections <b>greater than two</b> for the same item in the same permit)	-	\$50.00	Per re-inspection	-
Late Fee (Charged when over 60 days late)	-	200%	Of applicable permit fee(s)	-
Mailing Fee	-	\$5.00	Each	-
Plan Review by City Staff	-	-	½ of base permit fee	-
Plan Review by Other Agencies	-	\$10.00	Each + actual cost	-
Relocate / Move Existing Structure(s)	-	\$25.00	Per structure <b>per story</b>	\$10.00
Replacement / Reprint Fee	-	\$10.00	Each	-
<b>Sign Investigation**</b>	\$151.009	200%	<b>Of applicable permit fee(s)</b>	-
Small Cell Facility – Application	\$104	\$25.00	Each	\$10.00
Small Cell Facility – Attachment to City Structure	\$104	\$336.00	Each	\$10.00
Small Cell Facility – Annual Right-of-Way	\$104	\$250.00	Each	\$10.00
Special Investigation	-	\$30.00	Per investigation	-
Special Investigation – Reports	-	\$30.00	Per investigation	-
Temporary Storage Containers ( <b>less than 60 days</b> )	\$15.203(D)(4)(d)	\$25.00	Each	\$10.00
Temporary Use – Long Term Seasonal ( <b>4 days to 60 days</b> )	\$15.203(D)(1)(d)	\$35.00	Each	\$10.00
Temporary Use – Short Term Seasonal ( <b>less than 3 days</b> )	\$15.203(D)(2)(d)	\$20.00	Each	\$10.00
<b>Working Without a Permit***</b>	\$150.02(A)(4)	100%	<b>Of applicable permit fee(s)</b>	-
<p>*Only one inspection is included in this fee. Any additional inspections are \$50.00 per structure.  **Fee shall not exceed \$250.00.  ***Commencement of any work on a building, structure, electrical, gas, mechanical, or plumbing system before obtaining the necessary permits shall be subject to a penalty of the greater of \$250.00 or 100% of the permit fee, in addition to the required permit fees.</p>				
Occupation Taxes (§110) and Registration Fees	City Code	Fee Amount	Fee Unit	Tech Fee
Alcohol License (annual)	-	50%	Of TABC Fee	-
Backflow Prevention Assembly Tester	-	\$25.00	Each	\$10.00
Business License – <b>Booth</b> / Mobile Business	-	\$35.00	Each	\$10.00
Business License – Commercial	-	\$75.00	Each	\$10.00
Business License – Food Dealer (Initial and Annual)	\$113	\$50.00	Each	\$10.00
Business License – Home Occupation	\$155	\$25.00	Each	\$10.00
Business License – Property Management	-	\$25.00	Each	\$10.00
<b>Coin Operated Machines</b>	-	25%	<b>Of annual occupation tax</b>	-
<b>Carnival*</b>	-	\$500.00	<b>Per night</b>	-
<b>Carnival – amusement device / ride</b>	-	\$50.00	<b>Per night per device operated</b>	-



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

<b>Occupation Taxes (§110) and Registration Fees, cont.</b>	<b>City Code</b>	<b>Fee Amount</b>	<b>Fee Unit</b>	<b>Tech Fee</b>
Contractor's License (Initial and Annual)	<b>\$110</b>	\$75.00	Each	<b>\$10.00</b>
<b>Contractor's License (electrical, mechanical, plumbing)</b>	-	-	<b>Each per State law</b>	-
Franchise Fee – Taxicabs	-	\$25.00	Per vehicle, per year	<b>\$10.00</b>
Manufactured Housing Park**	-	\$100.00	Each	<b>\$10.00</b>
*Both taxes are due if the carnival has an amusement device/ride. **This replaces the Business – Commercial Occupation Tax/Registration Fee.				
<b>Residential – New*</b>	<b>City Code</b>	<b>Fee Amount</b>	<b>Fee Unit</b>	<b>Tech Fee</b>
One and Two Dwellings**	-	\$0.10	Per square foot under roof	<b>\$10.00</b>
Manufactured Home	-	\$50.00	Each	<b>\$10.00</b>
Multi-family Dwelling (more than two dwelling units)***	-	\$0.15	Per square foot under roof	<b>\$10.00</b>
*Included in this category: Permits for certificate of occupancy, electrical, flat work (walkway, sidewalk), mechanical, plumbing, site plan, and structure. Inspections for conditional final, energy (insulation), FEMP (framing, electrical, mechanical, plumbing), final, foundation, plumbing rough-in, t-electrical pole, and two-story water tests. **Minimum permit fee of \$25.00. ***Minimum permit fee of \$25.00 and add \$40.00 to permit fee due to increased number of initial inspections.				
<b>Residential – Other</b>	<b>City Code</b>	<b>Fee Amount</b>	<b>Fee Unit</b>	<b>Tech Fee</b>
Accessory / Storage Building (over 144 square feet)	-	\$125.00	Per structure	<b>\$10.00</b>
Accessory / Storage Building (144 square feet or less)	-	\$45.00	Per structure	<b>\$10.00</b>
Addition to floor area – One and Two Family, Manufactured Home: repair, alteration, addition, enclosure, flatwork (walkway, sidewalk), etc.	-	\$0.10	Per square foot+	<b>\$10.00</b>
Addition to floor area – Multi-family greater than two dwelling units: repair, alteration, addition, enclosure, flatwork (walkway, sidewalk), etc.	-	\$0.15	Per square foot+	<b>\$10.00</b>
Alteration / Remodel	-	\$30.00	Each	<b>\$10.00</b>
Backflow	-	\$30.00	Each	<b>\$10.00</b>
Carport	-	\$125.00	Per structure	<b>\$10.00</b>
Deck / Pergola / Porch	-	\$50.00	Per structure	<b>\$10.00</b>
Electric Service / Other	-	\$35.00	Each	<b>\$10.00</b>
Fence	-	\$45.00	Each	<b>\$10.00</b>
Flatwork	-	\$55.00	Each	<b>\$10.00</b>
Gas Test / Permit	-	\$30.00	Each	<b>\$10.00</b>
Irrigation	-	\$45.00	Each	<b>\$10.00</b>
Manufactured Home – Replacement	-	\$50.00	Each	<b>\$10.00</b>
Mechanical	-	\$75.00	Each	<b>\$10.00</b>
Plumbing / Other	-	\$50.00	Each	<b>\$10.00</b>
Retaining Wall	-	\$125.00	Each	<b>\$10.00</b>
Roofing	-	\$80.00	Per structure	<b>\$10.00</b>
Skirting	-	\$30.00	Per structure	<b>\$10.00</b>
Solar	-	\$235.00	Per structure	<b>\$10.00</b>
Swimming Pool / Spa (above ground)	-	\$50.00	Per structure	<b>\$10.00</b>
Swimming Pool / Spa (inground)	-	\$300.00	Per structure	<b>\$10.00</b>
Water Heater	-	\$30.00	Each	<b>\$10.00</b>
Water Softener	-	\$45.00	Each	<b>\$10.00</b>
Water / Sewer Line	-	\$35.00	Each	<b>\$10.00</b>
+Square foot includes garages, porches, and patios.				



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

<b>CODE ENFORCEMENT DEPARTMENT</b>				
<b>Erosion and Sediment Control Abatement</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Backhoe	\$156	\$50.00	Per hour	-
Dump Truck	\$156	\$50.00	Per hour	-
Front End Loader	\$156	\$50.00	Per hour	-
Street Sweeper	\$156	\$100.00	Per hour	-
Traffic Control – Additional Flagman	\$156	\$25.00	Per hour	-
Traffic Control – One Flagman, Vehicle, Traffic Devices	\$156	\$50.00	Per hour	-
Water Truck	\$156	\$50.00	Per hour	-
<b>Miscellaneous</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Administrative Fee Accessed for Any Service Provided by Contract	-	25%	Contracted rate	-
<b>Nuisance Abatement</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Graffiti Abatement	\$93	\$50.00	Per hour	-
Grass Cutting – Private Property	\$93	\$100.00	Each yard plus actual cost*	-
*\$200.00 minimum fee				
<b>Sewer (Wastewater) Overflow Abatement on Private Line</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Additional City Employee	-	\$25.00	Per hour	-
Backhoe	-	\$50.00	Per hour	-
Dump Truck	-	\$50.00	Per hour	-
Front End Loader	-	\$50.00	Per hour	-
Pick Up Truck	-	\$50.00	Per hour	-
Street Sweeper	-	\$100.00	Per hour	-
Traffic Control – Additional Flagman	-	\$25.00	Per hour	-
Traffic Control – One Flagman, Vehicle, Traffic Devices	-	\$50.00	Per hour	-
Vactor / Jetrodger	-	\$100.00	Per hour	-
<b>DEVELOPMENT AND PLANNING DEPARTMENT</b>				
<b>Impact Fees – Wastewater (Adopted 2022)</b>	Assessed Impact Fee	Service Unit Equivalent	Impact Fee to be Paid at Building Permit Issuance	Tech Fee
¾" Meter Size	\$6,133.00	1	\$6,133.00	-
1" Meter Size	\$9,812.80	2	\$9,812.80	-
1 ½" Meter Size	\$12,266.00	2	\$12,266.00	-
2" Meter Size	\$24,532.00	4	\$24,532.00	-
3" Meter Size	\$79,729.00	13	\$79,729.00	-
4" Meter Size	\$122,660.00	20	\$122,660.00	-
6" Meter Size	\$245,320.00	40	\$245,320.00	-
8" Meter Size	\$392,512.00	64	\$392,512.00	-
<b>Maps</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Letter ( 8 ½" x 11")	-	\$5.00	Each	-
Tabloid (11" x 17")	-	\$10.00	Each	-
17" x 22" up to 22" x 40"	-	\$20.00	Each	-
34" x 44"	-	\$25.00	Each	-



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

<b>Miscellaneous</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Administrative Fee Accessed for Any Service Provided by Contract	-	25%	Contracted rate	-
Replacement / Reprint Fee	-	\$10.00	Each	-
Special Investigation	-	\$30.00	Per investigation	-
Special Investigation – Reports	-	\$30.00	Per investigation	-
<b>Permits</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Amplified Sound (Annual)	-	\$25.00	Each	\$10.00
<b>Construction Plans - Public Infrastructure</b>	-	\$150.00	Each	\$10.00
Itinerant Merchant / Itinerant Vendor*	-	\$200.00	Each	\$10.00
Site Preparation ( <b>Erosion &amp; Sediment Control</b> )	-	\$25.00	Each	\$10.00
Solicitor / Peddler	-	\$200.00	Each	\$10.00
Special Event – Commercial Application	-	\$45.00	Each	\$10.00
Special Event – Non-Commercial Application	-	\$15.00	Each	\$10.00
*Add \$50.00 per employee to this fee.				
<b>Platting</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Concept Plan	-	\$50.00	Each	\$10.00
Preliminary Plat*	-	\$500.00	Each	\$10.00
Final Plat with Approved Preliminary Plat	-	\$150.00	Each	\$10.00
<b>Final Plat without Approved Preliminary Plat*</b>	-	\$150.00	Each	\$10.00
Special Plats (amending, <b>minor</b> , replat, etc.)**	-	\$150.00	Each	\$10.00
*Add \$25.00 per lot/tract/reserve/parcel to the permit fee.				
**Add \$3.00 per acre to the permit fee.				
<b>Zoning</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Appeal to the Zoning Board of Adjustment	-	\$150.00	Each	-
Conditional Use	-	\$200.00	Each	\$10.00
<b>Land Use Amendment</b>	-	\$100.00	Each	\$10.00
Rezoning	-	\$200.00	Each	\$10.00
Sexually Oriented Business – Application	-	\$500.00	Each	\$10.00
Sexually Oriented Business – Annual Renewal	-	\$250.00	Each	\$10.00
Sexually Oriented Business – Work Permit	-	\$25.00	Each	-
Verification Letter	-	\$10.00	Each	-
<b>FIRE DEPARTMENT</b>				
<b>Emergency Service – Ambulance Calls</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Advanced Life Support 1	§117.07	\$850.00	Plus ambulance transport	-
Advanced Life Support 2	§117.07	\$1,000.00	Plus ambulance transport	-
Ambulance Transport	§117.07	\$18.00	Per mile to and from station	-
Basic Life Support	§117.07	\$750.00	Plus ambulance transport	-
<b>County Calls</b>	§117.07	\$1,000.00	Plus ambulance transport	-
Treatment / No Transport – In City Limits	§117.07	\$150.00	Each	-
<b>Treatment – Advanced / No Transport – In City Limits</b>	§117.07	\$650.00	Each	-
Treatment / No Transport – <b>County Calls</b>	§117.07	\$1,000.00	Each	-





**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

<b>Emergency Service – Fire Response</b>	<b>City Code</b>	<b>Fee Amount</b>	<b>Fee Unit</b>	<b>Tech Fee</b>
Aerial / Ladder / Quint (not including personnel)*	-	\$450.00	Per hour or part, min 1 hour	-
Ambulance Standby (includes personnel)*	-	\$300.00	Per hour or part, min 1 hour	-
Brush Truck / Tender (not including personnel)*	-	\$300.00	Per hour or part, min 1 hour	-
<b>Equipment / Services</b>				
Cribbing	-	\$50.00	Each	-
Dump Tank	-	\$150.00	Per use	
Extinguisher (any class)	-	\$50.00	Per use	-
Foam	-	\$65.00	Per gallon	-
Gas / Carbon Oxide Detector	-	\$50.00	Each	-
Generator	-	\$50.00	Per hour	-
Hand Lights	-	\$5.00	Per use	-
Hand Tools	-	\$15.00	Each	-
Hose	-	\$25.00	Per 50 feet	-
Hydraulic Rescue Tools	-	\$250.00	Each	-
IR Camera	-	\$100.00	Each	-
Ladders	-	\$35.00	Per use	-
Oil Absorbent Sheets	-	\$2.50	Each	-
Oil Booms	-	\$20.00	Each	-
Oil Dry	-	\$35.00	Per bucket	-
Portable Pumps	-	\$30.00	Per hour	-
Power Tools	-	\$50.00	Each	-
Road Closing / Traffic Control	-	\$100.00	Per hour	-
Salvage Cover	-	\$35.00	Each	-
Scene Lighting	-	\$75.00	Per hour	-
Self-Contained Breathing Apparatus "SCBA"	-	\$50.00	Each	-
Stabilization Struts	-	\$100.00	Per use	-
Ventilation Fans	-	\$50.00	Each	-
Personnel (Fire, Police, etc.)	-	\$100.00	Per hour or part thereof	-
Pumper (not including personnel)*	-	\$400.00	Per hour or part, min 1 hour	-
Support Vehicles (not including personnel)		\$200.00	Per hour or part thereof	-
Water – City Supplied**	-	\$10.00	Per 1,000 gallons	-
*per hour or part thereof, minimum of one hour				
**calculated by pumping time and rate				
NOTE: For hazardous materials, motor vehicle accident(s), fire, and major incident responses to include controlled burns permitted or not permitted which the Fire Department considers to be out of control or fires as a result of arson.				
<b>Miscellaneous</b>	<b>City Code</b>	<b>Fee Amount</b>	<b>Fee Unit</b>	<b>Tech Fee</b>
<del>Fire Investigative Report</del>	-	<del>\$5.00</del>	<del>Per report</del>	-
Fire Report Copy	-	\$2.00	Per copy	-
Private Ambulance Registration	\$117.03	\$3,000.00	Each	\$10.00
<b>FIRE PREVENTION DEPARTMENT</b>				
<b>Fire Alarm Fees</b>	<b>City Code</b>	<b>Fee Amount</b>	<b>Fee Unit</b>	<b>Tech Fee</b>
False Emergency Medical Alarm	\$99.06	\$75.00	Per incident	\$10.00
False Fire Alarm	\$99.06	\$75.00	Per incident	\$10.00



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
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<b>Fire Alarm System Permit</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Alarm System Up to 200 Devices	\$150.02(J)	\$150.00	Flat fee	\$10.00
Each Additional Device Over 200	\$150.02(J)	\$1.00	Per device	\$10.00
First Re-Inspection or Witnessed Test	\$150.02(J)		No Charge	-
Subsequent Re-Inspections or Witnessed Test	\$150.02(J)	50%	Of original permit fee	\$10.00
Maximum fee is \$1,000.00.				
Fees include plan review, any necessary meetings, witnessing tests, final inspection, and approval. For large projects done in phases, the initial permit fee will cover the first phase and each additional phase will be charged \$10.00.				
<b>Fixed Fire Suppression</b>	City Code	Fee Amount	Fee Unit	Tech Fee
First (initial) permit	\$150.02(J)	\$50.00	Each	\$10.00
First Re-Inspection or Witnessed Test	\$150.02(J)		No Charge	-
Subsequent Re-Inspections or Witnessed Test	\$150.02(J)	50%	Of original permit fee	\$10.00
Fees include plan review, any necessary meetings, witnessing tests, final inspection, and approval. For large projects done in phases, the initial permit fee will cover the first phase and each additional phase will be charged \$10.00.				
<b>Fixed Piping Systems (sprinklers, standpipes, etc.)</b>	City Code	Fee Amount	Fee Unit	Tech Fee
0 – 12,000 square feet	\$150.02(J)	\$150.00	Each	\$10.00
12,001 + square feet	\$150.02(J)	\$200.00	Each	\$10.00
First Re-Inspection or Witnessed Test	\$150.02(J)		No Charge	-
Subsequent Re-Inspections or Witnessed Test	\$150.02(J)	50%	Of original permit fee	\$10.00
Fees include plan review, any necessary meetings, witnessing tests, final inspection, and approval. For large projects done in phases, the initial permit fee will cover the first phase and each additional phase will be charged \$10.00.				
<b>Fuel Storage Tanks</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Line Pressure Test	\$150.02(J)	\$25.00	Per tank	\$10.00
Tank Installation (includes pressure test)	\$150.02(J)	\$75.00	Per tank	\$10.00
Tank Removal	\$150.02(J)	\$25.00	Per tank	\$10.00
<b>Life and Fire Safety Evaluations / Fire Inspections</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Business – Annual Inspection	\$150.02(J)		No Charge	-
Business – First Re-Inspection	\$150.02(J)		No Charge	-
Business – Second Re-Inspection	\$150.02(J)	\$50.00	Each	-
Business – Subsequent Re-Inspections*	\$150.02(J)	\$50.00	Each or citation issued	-
Foster/Adoptive Homes – Annual Inspection	\$150.02(J)		No Charge	\$10.00
Foster/Adoptive Homes – First Re-Inspection	\$150.02(J)		No Charge	-
Foster/Adoptive Homes – Second Re-Inspection	\$150.02(J)	\$30.00	Each	-
Foster/Adoptive Homes – Subsequent Re-Inspections*	\$150.02(J)	\$30.00	Each or citation issue	-
Licensed Facility – Hospital	\$150.02(J)	\$150.00	Each	\$10.00
Licensed Facility – Occupancy of up to 50 Persons**	\$150.02(J)	\$50.00	Each	\$10.00
Licensed Facility – Occupancy of 50 + Persons**	\$150.02(J)	\$100.00	Each	\$10.00
*This is at the discretion of the officer.				
**These licensed facilities include nursing homes, group homes, day cares, assisted living centers, and private schools.				
<b>Operational Permits and Inspections</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Assembly Permit	\$150.02(J)	\$25.00	Each, annually	\$10.00
Burn Permits – Commercial/Land Development	\$150.02(J)	\$150.00	Each	\$10.00
Burn Permits – Residential	\$150.02(J)	\$50.00	Each, annually	\$10.00
Carnival/Circus Safety Inspections	\$150.02(J)	\$150.00	Each	\$10.00
Carbon Dioxide Systems	\$150.02(J)	\$25.00	Each	\$10.00



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
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<b>Operational Permits and Inspections, cont.</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Fire Flows (conducted by the Fire Department)	\$150.02(J)	\$100.00	Each	\$10.00
Fireworks – Outdoor Public Display*	\$150.02(J)	\$250.00	Each	\$10.00
Food Booth	\$150.02(J)	\$50.00	Each	\$10.00
Hazardous Material Handling, Storage, Processing	\$150.02(J)	\$50.00	Each	\$10.00
Mobile Food Vendor – Resident	\$150.02(J)	\$75.00	Each	\$10.00
Mobile Food Vendor – Non-Resident	\$150.02(J)	\$100.00	Each	\$10.00
Plan Review (Fire Code) – Construction**	\$150.02(J)	\$50.00	Each	\$10.00
Portable Outdoor Gas Fired Heating Appliances	\$150.02(J)	\$25.00	Each	\$10.00
Tent Permit – 0 – 100 Person Occupancy	\$150.02(J)	\$50.00	Each	\$10.00
Tent Permit – 100 + Person Occupancy	\$150.02(J)	\$100.00	Each	\$10.00
Tire Storage and/or Scraping	\$150.02(J)	\$50.00	Each, annually	\$10.00
Welding, Cutting (Hot Work)	\$150.02(J)	\$50.00	Each	\$10.00

\*Fireworks permit requires insurance coverage of at least \$300,000.

\*\*Plan review fee includes plan review, any necessary meetings, final inspection, and approval.

NOTE: Other permits and/or inspections not listed above that are required by the most currently adopted International Fire Code or its references will be assessed a minimum charge of \$25.00 plus the total amount of time utilized in plan reviews, code research, inspection(s), and documentation at the currently adopted response personnel rate.

**PARKS AND RECREATION**

<b>Carl Levin Park Swimming Pool – Daily Admission</b>	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Adults (Age 18 – 49) – HH Resident	-	\$3.00	Each	-
Adults (Age 18 – 49) – Non-Resident	-	\$5.00	Each	-
Child (Age 2 – 17) – HH Resident	-	\$2.00	Each	-
Child (Age 2 – 17) – Non-Resident	-	\$3.00	Each	-
Seniors (Age 50 and up) – HH Resident	-	\$2.00	Each	-
Seniors (Age 50 and up) – Non-Resident	-	\$2.00	Each	-

<b>Carl Levin Park Swimming Pool – Annual Pass</b>	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Family (2 – 5 persons) – HH Resident	-	\$60.00	Each	Y
Family (2 – 5 persons) – Non-Resident	-	\$125.00	Each	Y
Family, Additional Pass Over 5 – HH Resident	-	\$5.00	Each	Y
Family, Additional Pass Over 5 – Non-Resident	-	\$5.00	Each	Y
Individual – HH Resident	-	\$40.00	Each	Y
Individual – Non-Resident	-	\$60.00	Each	Y
Replacement Pass – HH Resident	-	\$5.00	Each	Y
Replacement Pass – Non-Resident	-	\$5.00	Each	Y
Seniors (Age 50 and up) – HH Resident	-	\$15.00	Each	Y
Seniors (Age 50 and up) – Non-Resident	-	\$15.00	Each	Y

Passes are only good for the current season and will not cover any City sponsored special events.

<b>Carl Levin Park Swimming Pool – Rental</b>	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Deposit, Refundable	-	\$50.00	Each	-
Lifeguards (minimum of 2, <del>payable night of rental</del> )	-	\$15.00	Per lifeguard, per hour	Y
Rental Fee – HH Resident	-	\$125.00	Each	Y
Rental Fee – Non-Resident	-	\$175.00	Each	Y



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
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<b>Community Garden Plots*</b>	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Resident				
Six Month Lease	-	\$25.00	For lease term	-
Twelve Month Lease	-	\$50.00	For lease term	-
Non-Resident				
Six Month Lease	-	\$30.00	For lease term	-
Twelve Month Lease	-	\$60.00	For lease term	-
*Plot lease begins from the date fee is paid.				
<b>Living Legacy Program</b>	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Bench and Plaque	-	Actual	Per item as quoted to City	Y
Picnic Table and Plaque	-	Actual	Per item as quoted to City	Y
Tree and Plaque	-	\$250.00	Each	Y
<b>Miscellaneous</b>	City Code	Fee Amount	Fee Unit	Civic Rec Fee
CivicRec Fee (denoted as "Y" under right hand column)	-	-	0.3% + \$0.30 per transaction	-
<b>Recreation Center Daily Use</b>	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Adults (Age 18 – 54) – HH Resident	-	No Charge		
Adults (Age 18 – 54) – Non-Resident	-	\$5.00	Each	
Seniors (Age 55 and up) – HH Resident	-	No Charge		
Seniors (Age 55 and up) – Non-Resident	-	\$3.00	Each	
Students (Age 17 and under) – HH Resident	-	No Charge		
Students (Age 17 and under) – Non-Resident	-	\$3.00	Each	
For use of amenities such as basketball and volleyball courts.				
<b>Recreation Guide Ads</b>	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Design Fee	-	\$50.00	Per ad	-
¼ Page Vertical Ad	-	\$250.00	Each	-
½ Page Horizontal Ad	-	\$500.00	Each	-
Full Page Ad	-	\$850.00	Each	-
Full Page Ad (back cover)	-	\$1,000.00	Each	-
<b>Registration Fees</b>	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Multiple Registration Incentive – Youth Only*	-	\$55.00	For 1 <sup>st</sup> participant	Y
Multiple Registration Incentive – Youth Only*	-	\$50.00	For 2 <sup>nd</sup> participant	Y
Multiple Registration Incentive – Youth Only*	-	\$40.00	For 3 <sup>rd</sup> + participant after	Y
Swimming Lessons – HH Resident	-	\$45.00	Each	Y
Swimming Lessons – Non-Resident	-	\$55.00	Each	Y
Youth, Baseball/Softball – HH Resident	-	\$55.00	Each	Y
Youth, Baseball/Softball – Non-Resident	-	\$65.00	Each	Y
Youth, Other Sports – HH Resident	-	\$45.00	Each	Y
Youth, Other Sports – Non-Resident	-	\$55.00	Each	Y
*Youth team registrations only; refers to permanent address, same day sign-up.				



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
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	City Code	Fee Amount	Fee Unit	Civic Rec Fee
<b>Rental – Amphitheatre</b>				
Deposit, Refundable – HH Resident	-	\$100.00	Each	-
Deposit, Refundable – Non-Resident	-	\$100.00	Each	-
Rental Fee – HH Resident	-	\$25.00	Each	Y
Rental Fee – Non-Resident	-	\$65.00	Each	Y
Light Fee – Resident	-	\$15.00	2-hour block	Y
Light Fee – Non-Resident	-	\$25.00	2-hour block	Y
Light Fee, Additional Hours – HH Resident	-	\$10.00	Each additional hour over 2	Y
Light Fee, Additional Hours – Non-Resident	-	\$10.00	Each additional hour over 2	Y
<b>Rental – Athletic Fields</b>				
Deposit, Refundable – HH Resident	-	\$100.00	Each	-
Deposit, Refundable – Non-Resident	-	\$250.00	Each	-
Rental Fee – HH Resident	-	\$25.00	Each	Y
Rental Fee – Non-Resident	-	\$50.00	Each	Y
Light Fee – Resident	-	\$25.00	Per field	Y
Light Fee – Non-Resident	-	\$50.00	Per field	Y
Field Prep Fee – HH Resident	-	\$30.00	Per hour	Y
Field Prep Fee – Non-Resident	-	\$30.00	Per hour	Y
<b>Rental – Athletic Fields, Tournament Package</b>				
Deposit, Refundable – HH Resident	-	\$200.00	Each	-
Deposit, Refundable – Non-Resident	-	\$200.00	Each	-
Rental Fee – HH Resident	-	\$150.00	Each	Y
Rental Fee – Non-Resident	-	\$150.00	Each	Y
Field Prep Fee – HH Resident	-	\$30.00	Per hour	Y
Field Prep Fee – Non-Resident	-	\$30.00	Per hour	Y
<b>Rental – Carl Levin Park Gazebo</b>				
Rental Fee – HH Resident	-	\$15.00	Each	Y
Rental Fee – Non-Resident	-	\$25.00	Each	Y
<b>Rental – Carl Levin Park Pavilion</b>				
Deposit, Refundable – HH Resident	-	\$100.00	Each	-
Deposit, Refundable – Non-Resident	-	\$200.00	Each	-
Rental Fee – HH Resident	-	\$50.00	Each	Y
Rental Fee – Non-Resident	-	\$100.00	Each	Y
<b>Rental – FM 2410 Community Park Pavilion</b>				
Deposit, Refundable – HH Resident	-	\$100.00	Each	-
Deposit, Refundable – Non-Resident	-	\$200.00	Each	-
Rental Fee – HH Resident	-	\$50.00	Each	Y
Rental Fee – Non-Resident	-	\$100.00	Each	Y



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
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	City Code	Fee Amount	Fee Unit	Civic Rec Fee
<b>Rental – Purser Park Pavilion A</b>				
Deposit, Refundable – HH Resident	-	\$100.00	Each	-
Deposit, Refundable – Non-Resident	-	\$100.00	Each	-
Rental Fee – HH Resident	-	\$25.00	Each	Y
Rental Fee – Non-Resident	-	\$65.00	Each	Y
<b>Rental – Purser Park Pavilion B</b>				
Deposit, Refundable – HH Resident	-	\$100.00	Each	-
Deposit, Refundable – Non-Resident	-	\$100.00	Each	-
Rental Fee – HH Resident	-	\$25.00	Each	Y
Rental Fee – Non-Resident	-	\$65.00	Each	Y
<b>PET ADOPTION CENTER</b>				
<b>Adoption Fees</b>				
Cats – Spayed/Neutered with Rabies Vaccination	-	\$50.00	Each	-
Dogs – Spayed/Neutered with Rabies Vaccination	-	\$65.00	Each	-
Other Animals	-	\$20.00	Each	-
Adoption fees will be waived up to four times per calendar year during events approved by the City Manager.				
<b>Disposal Fees</b>				
Animals up to 50 Pounds	-	\$30.00	Each	-
Animal 51 to 100 Pounds	-	\$60.00	Each	-
Animals 101 Pounds or More	-	\$80.00	Each	-
<b>Examination/Testing Fees</b>				
FELV/FIV Testing	-	\$20.00	Each	-
Heartworm Testing	-	\$20.00	Each	-
Parvovirus Testing	-	\$20.00	Each	-
Rabies Testing	-	\$40.00	Each	-
Veterinary Exam	-	\$50.00	Each	-
<b>Kennel Fees</b>				
Class A (dog or cat)	§90.61(A)(1)	\$15.00	Per day	-
Class B (goats, sheep, pigs, others of same size/weight)	§90.61(A)(2)	\$10.00	Per day + boarding costs	-
Class C (cattle, horses, others of same size/weight)	§90.61(A)(3)	\$20.00	Per day + boarding costs	-
Class D (wild or exotic animals)	§90.61(A)(4)	\$100.00	Per day + boarding costs	-
Class E (birds)	§90.61(A)(5)	\$5.00	Per day	-
<b>Miscellaneous</b>				
Brick Donations – Memorial Bricks	-	\$50.00	Each	-
Carrier – Cat, Cardboard	-	\$5.00	Each	-
Collar – Elizabethan	-	\$10.00	Each	-
Engraved ID Tag	-	\$5.00	Each	-
Leash – Dog, Slip	-	\$2.00	Each	-
Euthanasia, Owner Requested	-	\$25.00	Each	-
Microchipping Fee	§90.10(A)	\$15.00	Each	-
PAC Bumper Sticker	-	\$5.00	Each	-
PAC T-Shirt	-	\$25.00	Each	-



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
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<b>Miscellaneous, cont.</b>	City Code	Fee Amount	Fee Unit	
Quarantine Fee	\$90.65	\$25.00	Each	-
Quarantine Fee – Dangerous Dog	\$90.54(A)	\$40.00	Each	-
Registration Fee – Animal Abuser	\$90.81(A)	\$25.00	Each	-
Registration Fee – Dangerous Dog	\$90.54(A)	\$50.00	Each	-
Sign – Dangerous Dog	\$90.53(A)(3)	\$25.00	Each	-
Sterilization, Other Shelter	-	\$40.00	Each	-
Sterilization, Owner Required	-	\$70.00	Each	-
Trap Neuter Return / Community Cat Package	-	\$20.00	Each	-
<b>Reclaim Fees</b>	City Code	Fee Amount	Fee Unit	
Dog Vaccine Package	\$90.60(B)	\$15.00	Each + kennel fees	-
Cat Vaccine Package	\$90.60(B)	\$10.00	Each + kennel fees	-
Class A (dog or cat)	\$90.61(A)(1)			
First Reclaim	-	\$20.00	Each + kennel fees	-
Second Reclaim (within one year from first)	-	\$40.00	Each + kennel fees	-
Second Reclaim – Reclaim Deposit Required for Non-Sterilized Animals	\$90.11(A)(2)	\$100.00	Each + kennel fees	-
Third Reclaim (within one year from first)	-	\$80.00	Each + kennel fees	-
Class B (goats, sheep, pigs, others of same size/weight)	\$90.61(A)(2)	\$25.00	Each + kennel fees	-
Class C (cattle, horses, others of same size/weight)	\$90.61(A)(3)	\$40.00	Each + kennel fees	-
Class D (wild or exotic animals)	\$90.61(A)(4)	\$100.00	Each + kennel fees	-
Class E (birds)	\$90.61(A)(5)	\$20.00	Each + kennel fees	-
<b>Reclaim fees will be waived for animals that are sterilized, microchipped, current on rabies vaccination, and reclaimed within 24 hours of impound.</b>				
<b>Surrender Fees</b>	City Code	Fee Amount	Fee Unit	
<b>Non-Resident Surrender Fee</b>	-	<b>\$50.00</b>	<b>Each</b>	-
Resident – Dog/Cat (sterilized, current on rabies)	-	\$25.00	Each	-
Resident – Dog/Cat (not sterilized or current on rabies)	-	\$25.00	Each	-
<b>Resident – Litter of Puppies or Kittens</b>	-	<b>\$75.00</b>	<b>Each</b>	-
<b>Resident – Other Small Animals</b>	-	<b>\$10.00</b>	<b>Each</b>	-
<b>POLICE DEPARTMENT</b>				
<b>False Alarm Fees</b>	City Code	Fee Amount	Fee Unit	
Failure to Timely Respond to Alarm Site	\$99.05	\$50.00	Per incident	-
False Burglar Alarm	\$99.06	\$50.00	Per incident	-
<del>False Emergency Medical Alarm</del>	<del>\$99.06</del>	<del>\$75.00</del>	<del>Per incident</del>	-
<del>False Fire Alarm</del>	<del>\$99.06</del>	<del>\$75.00</del>	<del>Per incident</del>	-
False Robbery Alarm	\$99.06	\$75.00	Per incident	-
Monitoring of Financial Institution Alarms	\$99.10	\$50.00	Per month	-
<b>Fingerprint Cards</b>	City Code	Fee Amount	Fee Unit	
Residents	-	\$5.00	Per card	-
Non-Residents	-	\$10.00	Per card	-
<b>Miscellaneous</b>	City Code	Fee Amount	Fee Unit	
Accident Reports	-	\$6.00	Each	-
Copy of Police Reports	-	\$0.10	Per page, per side	-





**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
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<b>Record Checks</b>	City Code	Fee Amount	Fee Unit	
Residents	-		No Charge	-
Non-Residents	-	\$5.00	Each	-
Recruiters / Federal Agencies	-		No Charge	-
<b>Special Events</b>	City Code	Fee Amount	Fee Unit	
Police Officer*	-	\$45.00	Per hour, per person	-
Supervisor (Sergeant/Lieutenant)*	-	\$50.00	Per hour, per person	-
<b>Taxicab Permits</b>	City Code	Fee Amount	Fee Unit	
Duplicate Permit	\$118.42	\$4.00	Each	-
Initial Permit	\$118.42	\$20.00	Each	-
Renewal Permit	\$118.42	\$10.00	Each	-
<b>Towing Fees</b>	City Code	Fee Amount	Fee Unit	
Clean Up Fee	-	\$25.00	Per hour	-
Dolly Use Fee	-	\$50.00	Each	-
Drive Shaft Removal	-	\$50.00	Each	-
Fuel Surcharge*	-	10%	Of total fees	-
Incident Management Tow	-	\$130.00	Per hour	-
Non-Consent Tow	-	\$130.00	Each	-
Specialized Equipment Fees for Towing/Clean Up	-	-	Cost plus 35%	-
Storage Fee	-	\$20.00	Per day	-
Wait Fee	-	\$65.00		-
Winching/Overturn Fee	-	\$75.00		-
*Computation of fee excludes storage fee and wait fee.				
<b>PUBLIC WORKS DEPARTMENT</b>				
<b>Connection Fees – Water and Sewer</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Existing Property – ¾" line – Water Only	-	\$300.00	Each + materials/street cut	-
Existing Property – 1" line – Water Only	-	\$300.00	Each + materials/street cut	-
Existing Property – 1 ½" line – Water Only	-	\$400.00	Each + materials/street cut	-
Existing Property – 2" line – Water Only	-	\$500.00	Each + materials/street cut	-
Existing Property – 4" line – Water and Sewer	-	\$750.00	Each + materials/street cut	-
Existing Property – 6" line – Water Only	-	\$1,500.00	Each + materials/street cut	-
Existing Property – 8" line – Water Only	-	\$1,500.00	Each + materials	-
New Property – Sewer Tap	-	\$275.00	Per tap	-
New Property – Water Meter Tap	-	\$275.00	Per tap	-
NOTE: Sewer lines above 4" will require a quote. Prior to the installation of a water or sewer tap the customer requesting same shall deposit with the City a sum equal to such actual cost as estimated by the City. A ¾" water meter will be installed for new or existing property. Water meters larger than ¾" will be installed on approved water demand information.				
<b>Construction Inspections (Public Works)</b>	City Code	Fee Amount	Fee Unit	Tech Fee
Inspections	-	\$25.00	Each	-
Inspections (weekdays after 4 pm and before 7 am, on weekends and on holidays)	-	\$50.00	Per hour	-





**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
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Miscellaneous	City Code	Fee Amount	Fee Unit	Tech Fee
Administrative Fee Accessed for Any Service Provided by Contract	-	25%	Contracted rate	-
Streets	City Code	Fee Amount	Fee Unit	Tech Fee
Culvert Installation – 10-12 Yards of Base Material*	-	\$150.00	Per culvert	-
Culvert Installation – Each Additional Yard*	-	\$6.00	Per yard	-
Curb Replacement	-	\$25.00	Per linear foot	-
Road Bore	-	\$50.00	Per linear foot	-
Street Cut <del>Permit</del> Application	-	\$50.00	Each	-
Street Cut Restoration	-	\$15.00	Per linear foot	-
Traffic Control – Additional Flagman	-	\$25.00	Per hour	-
Traffic Control – One Flagman, Vehicle, Traffic Devices	-	\$50.00	Per hour	-
*Fee does not include the cost of the culvert. Applicant must provide the culvert.				
<b>STEWART C MEYER ACTIVITIES CENTER</b>				
Family Camp Out	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Age 5 and Under	-	-		-
Age 6 and up	-	\$15.00	Per person	-
Meeting Rooms	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Late Fee (Beginning at 15 minutes past reservation end)				
Initial Penalty	-	\$15.00	After 15 minutes	-
Per Minute Fee for Each Minute After 15 Minutes	-	\$1.00	Per minute after 15 minutes	-
Refundable Rental Deposit	-	\$200.00	Per room	-
Room A				
Community Services	-	\$50.00	Per hour	-
For Profit Businesses	-	\$75.00	Per hour	-
Military Sponsored Event	-	\$50.00	Per hour	-
Non-Profit Organization (paperwork with TAX ID req)	-	\$50.00	Per hour	-
Room B				
Community Services	-	\$15.00	Per hour	-
For Profit Businesses	-	\$30.00	Per hour	-
Military Sponsored Event	-	\$15.00	Per hour	-
Non-Profit Organization (paperwork with TAX ID req)	-	\$15.00	Per hour	-
Room C				
Community Services	-	\$30.00	Per hour	-
For Profit Businesses	-	\$40.00	Per hour	-
Military Sponsored Event	-	\$25.00	Per hour	-
Non-Profit Organization (paperwork with TAX ID req)	-	\$25.00	Per hour	-
Room D				
Community Services	-	\$30.00	Per hour	-
For Profit Businesses	-	\$40.00	Per hour	-
Military Sponsored Event	-	\$25.00	Per hour	-
Non-Profit Organization (paperwork with Tax ID req)	-	\$25.00	Per hour	-



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
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	City Code	Fee Amount	Fee Unit	Civic Rec Fee
<b>Miscellaneous</b>				
Pooch Paw-ty	-	\$1.00	Per dog (donation to PAC)	-
<b>STEWART C. MEYER PUBLIC LIBRARY</b>				
<b>Library Book Fees</b>				
Lost or Damaged Books	-	-	Book Price + Processing Fee	-
Overdue Books	-	\$0.05	Per day, per book	-
Processing Fee				
Hardback Books	-	\$5.00	Each	-
Paperback Books	-	\$1.00	Each	-
<b>Miscellaneous</b>				
Copy / Printing Fee				
Black and White	-	\$0.15	Per page, per side	-
Color	-	\$0.25	Per page, per side	-
Replacement Fees				
CD Album, View Case, or Playaway Case	-	\$6.00	Each	-
DVD Case	-	\$1.00	Each	-
Hard Plastic Tablet Case	-	\$13.00	Each	-
Net Circulating Bags	-	\$21.00	Each	-
New Library Card Replacement	-	\$1.00	Each	-
Plastic Circulating Bags	-	\$1.00	Each	-
Portfolio Tablet Case	-	\$10.00	Each	-
Spine or Barcode	-	\$1.00	Each	-
Tablet Adapter	-	\$10.00	Each	-
Tablet USB Cord	-	\$7.00	Each	-
Tablet Bumper	-	\$9.00	Each	-
<b>UTILITY ADMINISTRATION DEPARTMENT</b>				
<b>Deposits</b>				
Apartment Complexes on Master Meter*	-	\$200.00	Per master meter	-
Commercial*	-	\$200.00	Per meter	-
Residential**	-	\$65.00	Each	-
Residential – Refusal of Social Security Number***	-	\$300.00	Each	-
<p>*These deposits are refunded when the account is terminated.</p> <p>**New accounts will not be set up and deposits will not be taken on new homes until the home is finalized receives a certificate of occupancy. Residential deposits are refunded when the account is terminated or in the month of June with one year of good history, whichever comes first.</p> <p>*** New accounts will not be set up and deposits will not be taken on new homes until the home is finalized receives a certificate of occupancy. Deposits will not be refunded until the account is terminated.</p>				
<b>Meter Accuracy Tests</b>				
Meter Faulty – All Size Meters	-	No Charge		-
Meter Not Faulty – 5/8" x 3/4" or 3/4" x 3/4" Meter	-	\$60.00	Each	-
Meter Not Faulty – 1" Meter	-	\$60.00	Each	-
Meter Not Faulty – 1 1/2" and 2" Meters	-	\$150.00	Each	-
Meter Not Faulty – 3" Meter	-	\$200.00	Each	-
Meter Not Faulty – 4" Meter	-	\$250.00	Each	-



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

<b>Miscellaneous</b>	City Code	Fee Amount	Fee Unit	
Credit Card Draft Processing Fee	-	\$2.00	Per month, bill payment	-
Delinquent (Late) Fee*	-	\$15.00	Each month late	-
Fire Hydrant Meter Deposit	-	\$750.00	Each meter	-
Fire Hydrant Meter Monthly Fee	-	\$50.00	Per month, per meter	-
Online Bill Pay Processing Fee	-	\$2.00	Per month, bill payment	-
Reread Request – Original Read Incorrect	-	No Charge		-
Reread Request – Original Read Correct	-	\$10.00	Each request	-
Transfer of Water Services**	-	\$15.00	Each	-
Service Request (Water/Sewer) – Working Hours***	-	\$15.00	Per trip	-
Service Request (Water/Sewer) – Non-Duty Hours***	-	\$30.00	Per trip	-
Water Turn On with New Service / Transfer	-	No Charge		-
Water Turn On – Second Trip Fee	-	\$25	Each and any additional trips	-
<p>*Utility customers can rollover \$30.00 of the total utility bill to avoid delinquent (late) fees.  **Transfers are within two weeks of disconnecting a current occupied address.  ***Services include turn on/off at the customer’s request, checking for a leak per customer request, and sewer blockages on the customer’s side.</p>				
<b>Rates, Drainage – Non-Residential Developed Property</b>	City Code	Fee Amount	Fee Unit	
Buildings up to 2,500 square feet	-	\$7.20	Per month	-
Buildings 2,501 to 10,000 square feet	-	\$14.40	Per month	-
Buildings 10,001 to 50,000 square feet	-	\$28.80	Per month	-
Buildings 50,001 to 100,000 square feet	-	\$43.20	Per month	-
Buildings 100,001 square feet or more	-	\$60.00	Per month	-
<b>Rates, Drainage – Residential Property</b>	City Code	Fee Amount	Fee Unit	
One-Family Dwellings and Manufactured Homes	-	\$6.00	Per month	-
Duplex	-	\$2.88	Per month, per unit	-
Triplex	-	\$2.74	Per month, per unit	-
Four Unit Dwelling	-	\$2.57	Per month, per unit	-
Five Unit Dwelling	-	\$2.30	Per month, per unit	-
Six Unit Dwelling	-	\$2.04	Per month, per unit	-
Seven Unit Dwelling	-	\$1.78	Per month, per unit	-
Eight Unit Dwelling	-	\$1.51	Per month, per unit	-
Nine Units Dwelling	-	\$2.04	Per month, per unit	-
<b>Rates, Sanitation</b>	City Code	Fee Amount	Fee Unit	
Commercial, Dumpster	-	-	Contact Waste Management	-
Commercial <b>Hand</b> Pickup	-	\$18.88	Per month	-
Commercial <b>Hand</b> Pickup, Additional Trash Cart	-	\$15.00	Each	-
Drop Site Fee	-	\$1.00	Per month	-
Residential Pickup	-	\$18.88	Per month	-
Residential Pickup, Additional Trash Cart	-	\$5.00	Each	-
<b>Trash Cart Replacement</b>	-	<b>\$70.00</b>	<b>Each</b>	-
<b>Rates, Sewer</b>	City Code	Fee Amount	Fee Unit	
Inside CCN – Base Rate	-	\$20.25	0 – 3,000 gallons	-
Inside CCN – Residential (3,001 – 10,000 gallons)	-	\$3.39	Per 1,000 gallons	-
Inside CCN – Commercial (3,001 + gallons)	-	\$3.39	Per 1,000 gallons	-
Outside CCN – Base Rate	-	\$40.50	0 – 3,000 gallons	-



**CITY OF HARKER HEIGHTS PROPOSED FEE SCHEDULE  
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<b>Rates, Sewer, cont.</b>	<b>City Code</b>	<b>Fee Amount</b>	<b>Fee Unit</b>	
Outside CCN – Residential (3,001 – 10,000 gallons)	-	\$6.78	Per 1,000 gallons	-
Outside CCN – Commercial (3,001 + gallons)	-	\$6.78	Per 1,000 gallons	-
Anyone receiving City water service and connected to City sewer must pay sewer charges regardless of whether the building is occupied or not. There is a 10,000-gallon cap for residential customers for sewer services.				
<b>Rates, Water</b>	<b>City Code</b>	<b>Fee Amount</b>	<b>Fee Unit</b>	
Inside CCN – Base Rate	-	\$11.24	Per month	-
Inside CCN – Usage Rate	-	\$3.50	Per 1,000 gallons	-
Outside CCN – Base Rate	-	\$22.48	Per month	-
Outside CCN – Usage Rate	-	\$7.00	Per 1,000 gallons	-
The above rates are applicable to all sales or service of water. All leakage between a meter and a building is the responsibility of the owner, tenant, or occupant of the building. Sprinkler meters on their own meter are charged the base fee plus the per 1,000-gallon usage charge; they are not charged for sewer.				



**CITY OF HARKER HEIGHTS FEE SCHEDULE  
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**ADMINISTRATIVE FEES**

Paper Copy (per page/side) .....	\$0.10
Nonstandard Copies .....	See Texas Administrative Code Rule §70.3
Franchise Fee for Taxicab (per vehicle, per year) .....	\$25.00
Garage Sale Permit (limited to 2 per year, per address) .....	FREE
Returned Check/Returned ACH/Credit Card Chargeback Fee.....	\$30.00
Processing Fee for Refunding of Credit Card Payments.....	\$5.00
Special Event Application Fee (non-refundable) – Non-Commercial .....	\$15.00
Special Event Application Fee (non-refundable) – Commercial.....	\$45.00
• Plus Technology/Convenience Fee – My Permit Now (per permit) .....	\$5.00
Grass Cutting Private Property (Nuisance Abatement).....	actual cost + \$100; \$200 minimum
Graffiti Abatement (per hour) .....	\$50.00
Small Cell Facility Application Fee .....	\$25.00
Small Cell Facility Right-of-Way Annual Fee .....	\$250.00
Small Cell Facility Attachment to City Structure Annual Fee.....	\$336.00

**ADMINISTRATIVE ABATEMENT OF SEDIMENTATION**

*Applies to individual homebuilders and requires them to have in place measures to prevent silt runoff into City streets per the erosion-sedimentation control ordinance.*

Street Sweeper (per hour) .....	\$100.00
Dump Truck (per hour) .....	\$50.00
Front Loader (per hour) .....	\$50.00
Backhoe (per hour) .....	\$50.00
Water Truck (per hour).....	\$50.00
Traffic Control (per hour; includes flagman, vehicle, and traffic devices) .....	\$50.00
Each additional flagman (per hour) .....	\$25.00

**BUILDING PERMITS**

*Where construction is commenced before a permit is obtained, the permit fees may be doubled.*

**New Building Construction**

- One- and Two-Family Dwellings (per square foot under roof)..... \$0.10
  - Plus Technology/Convenience Fee – My Permit Now (per permit) .....

*Fee does not include permits for fences, irrigation, accessory buildings, or swimming pools. Permits included are structure, electrical, mechanical, plumbing, flat work, plan review, and certificate of occupancy. Inspections included are t-electrical pole; plumbing rough-in; foundation; FMEP framing, mechanical, electrical, and plumbing; two story water tests; energy (insulation); conditional final; and final.*

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
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- Multi-family, Commercial, and Other Construction (per square foot under roof) ..... \$0.15
  - Plus Technology/Convenience Fee – My Permit Now (per permit) ..... \$10.00

*Excludes shell buildings, warehouses, and parking garages. Fee does not include permits for fences, signs, accessory buildings, irrigation, or swimming pools. Permits included are structure, electrical, plumbing, flat work, certificate of occupancy, and landscaping and plan review. Inspections included are t-electrical pole; plumbing rough-in; foundation; FMFP framing, mechanical, electrical, and plumbing; two story water tests; energy (insulation); conditional final; landscaping inspection; parking requirements inspection; and final.*

  - Plan Reviews Requiring Outside Consultation ..... cost + \$25.00
  - Projects requiring more than one inspection per phase (i.e. several plumbing inspections of the same type due to size of the project) (per inspection)..... \$10.00
- Multi-family (over four living units), Hotels, Motels, and Commercial Buildings with Multiple Tenants (excluding shell buildings)..... add \$40.00 to multi-family cost for added inspections
  - Plus Technology/Convenience Fee – My Permit Now (per permit) ..... \$10.00

**Additions to Floor Area**

- One- and Two-Family Dwellings ..... same as for new construction, minimum of \$25.00
  - Plus Technology/Convenience Fee – My Permit Now (per permit) ..... \$5.00
- All Others ..... same as for new construction
  - Plus Technology/Convenience Fee – My Permit Now (per permit) ..... \$5.00

**Shell Buildings**

*Fee is for shell buildings without interior finish, warehouses, and/or parking garages. Fee does not include fences, signs, accessory buildings, irrigation, or swimming pools. Permits included are structure, flatwork, and landscaping and plan review.*

- Per Square Foot Under Roof ..... \$0.08
  - Plus Technology/Convenience Fee – My Permit Now (per permit) ..... \$10.00
- Plan Reviews Requiring Outside Consultation..... cost + \$25.00
- Projects requiring more than one inspection per phase (i.e. several plumbing inspections of the same type due to size of the project) (per inspection) ..... \$10.00

**Any Remodeling, Alterations, Repairs, Replacements, Fences, Swimming Pools, Accessory Buildings, Irrigation and Signs, etc. *Projects not involving an addition to floor area.***

**Applicable Permit Fee Below Plus Technology/Convenience Fee – My Permit Now (per permit)..... \$5.00**

- Commercial
  - Valuation up to \$1,000..... \$25.00
  - Valuation \$1,001 to \$2,000..... \$35.00
  - Valuation \$2,001 to \$3,000..... \$45.00
  - Valuation \$3,001 to \$4,000..... \$55.00
  - Valuation \$4,001 to \$5,000..... \$65.00
  - Valuation \$5,001 to \$6,000..... \$75.00
  - Valuation \$6,001 to \$7,000..... \$85.00
  - Valuation \$7,001 to \$8,000..... \$95.00
  - Valuation \$8,001 to \$9,000..... \$105.00

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
OCTOBER 1, 2021 TO SEPTEMBER 30, 2022**

*The City of Harker Heights reserves the right to add a 25% administrative fee for any services provided by contract.*

▪ Valuation \$9,001 to \$10,000.....	\$115.00
▪ Per \$1,000 thereafter.....	additional \$10.00
• Residential	
▪ Accessory Structure – Large/Carport.....	\$125.00
▪ Accessory Structure – Small.....	\$45.00
▪ Alteration/Remodel .....	\$30.00
▪ Backflow.....	\$30.00
▪ Electric Service/Other .....	\$35.00
▪ Fence.....	\$45.00
▪ Flatwork .....	\$55.00
▪ Gas Test/Permit .....	\$30.00
▪ Irrigation/Other.....	\$45.00
▪ Mechanical.....	\$75.00
▪ Plumbing/Other .....	\$50.00
▪ Pool – Above-Ground/Spa .....	\$50.00
▪ Pool – In-Ground.....	\$300.00
▪ Porch/Deck/Pergola.....	\$50.00
▪ Retaining Wall.....	\$125.00
▪ Roofing.....	\$80.00
▪ Skirting .....	\$30.00
▪ Solar .....	\$235.00
▪ Water Heater .....	\$30.00
▪ Water Softener .....	\$45.00
▪ Water/Sewer Line .....	\$35.00
Demolition/Move Structure Permits	
• Per structure .....	\$25.00
• Plus Technology/Convenience Fee – My Permit Now (per permit) .....	\$5.00
Re-inspection Fees (per re-inspection).....	\$50.00
Working Without Permits.....	\$250.00

**EXAMINATIONS, LICENSES, PERMITS, SPECIAL INSPECTIONS, ADMINISTRATIVE FEES**

*Fees over 60 days late may be doubled to cover additional administrative costs.*

Alcohol License (per year) .....	½ of TABC Fee
City Registration/Business License	
• Home Business/Property Management .....	\$25.00
• Mobile Business.....	\$35.00
• Commercial Business .....	\$75.00
Business Registration Reprint Fee .....	\$5.00



**CITY OF HARKER HEIGHTS FEE SCHEDULE  
OCTOBER 1, 2021 TO SEPTEMBER 30, 2022**

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**Sexually Oriented Business**

- Application (one-time fee)..... \$500.00
- Work Permit..... \$25.00
- Replacement..... \$10.00
- Renewal (annual) ..... \$250.00

Solicitor Permit ..... \$200.00

- **Plus Technology/Convenience Fee – My Permit Now (per permit) ..... \$5.00**

- Itinerate Merchant..... additional \$50 per employee

BYOB Application Permit ..... \$50.00

Contractor Registration Fee (per year, expires December 31)..... \$75.00

Flood Plain Development Permits ..... \$50.00

Food Dealer’s Permit (initial and renewals) ..... \$50.00

- **Plus Technology/Convenience Fee – My Permit Now (per permit) ..... \$5.00**

Manufactured Housing Park License ..... \$100.00

*(Replaces license fee for City Registration/Business License)*

**Manufactured Home Permits**

- Application for Certificate of Occupancy..... inspection cost + \$50.00
- Replacement..... inspection cost + \$50.00

**Occupation Taxes (as authorized by State law)**

- Certificate of Occupancy inspection (existing buildings)..... \$50.00
- Special investigation ..... \$30.00
- Reports rendered pursuant to any special investigation..... \$30.00
- Re-inspection of any failed inspection..... \$50.00

Request to Zoning Board of Adjustment and Appeals ..... \$150.00

**Plan Review**

- Done by City personnel..... ½ of base permit fee
- Done by other agencies ..... actual cost + handling fee of \$10.00

**Planning and Zoning Fees**

- Rezoning Request ..... \$200.00
- Conditional Use Permit..... \$200.00
- Development Concept Plan ..... \$50.00
- Site Preparation Permit ..... \$25.00
- All Other Plats (Replats, Development, Amendments, etc.) ..... \$3.00/acre + \$150.00
- Subdivision Plat – Preliminary ..... \$25.00/lot + \$500.00
- Subdivision Plat – Final ..... \$150.00
- Sound Amplification Permit (per year) ..... \$25.00
- **Plus Technology/Convenience Fee – My Permit Now (per permit) ..... \$5.00**
- Zoning Verification Letter ..... \$10.00

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
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• Planning Maps (arc view)	
▪ 8 ½" x 11" maps .....	\$5.00
▪ 11" x 17" maps.....	\$10.00
▪ 17" x 22" maps to 22" x 40" maps .....	\$20.00
▪ 34" x 44" maps.....	\$25.00
• Future Land Use Map (FLUM) Amendments .....	\$100.00
Public Works Construction Inspection Fees	
• All inspections .....	\$25.00
• All inspections after regular business hours, weekends, and Holidays (per hour) .....	\$50.00
Temporary Storage Unit Permit .....	\$25.00
• Plus Technology/Convenience Fee – My Permit Now (per permit) .....	\$5.00
Temporary Use Permits	
• Long Term Seasonal Sales	
▪ Administrative Fee .....	\$25.00
▪ Inspection Cost.....	\$10.00
▪ Re-inspection Cost .....	\$35.00
• Short Term Seasonal Sales	
▪ Administrative Fee .....	\$10.00
▪ Inspection Cost.....	\$10.00
▪ Re-inspection Cost .....	\$35.00
Donation Box Permit Application .....	\$25.00
Certificate/License/Permit Mailing Fee.....	\$5.00

**LIBRARY / ACTIVITIES CENTER**

Copy and Printing Fee (per page)	
• Black and White .....	\$0.15
• Color.....	\$0.25
Lost or Damaged Book.....	Price of Book + Processing Fee
New Card Replacement .....	\$1.00
Overdue Book (per day) .....	\$0.05
Processing Fee	
• Hardback Book Replacement.....	\$5.00
• Paperback Book Replacement .....	\$1.00
Replacement Fee	
• CD Album, View Case, or Playaway Case .....	\$6.00
• DVD Case.....	\$1.00
• Spine or Barcode.....	\$1.00
• Tablet Adapter .....	\$10.00
• Tablet USB Cord .....	\$7.00
• Tablet Bumper .....	\$9.00
• Portfolio Tablet Case.....	\$10.00

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
OCTOBER 1, 2021 TO SEPTEMBER 30, 2022**

*The City of Harker Heights reserves the right to add a 25% administrative fee for any services provided by contract.*

- Hard Plastic Tablet Case..... \$13.00
- Net Circulating Bags..... \$21.00
- Plastic Circulating Bags ..... \$1.00
- Pooch Paw-ty (per dog, donation to Pet Adoption Center) ..... \$1.00
- Family Camp Out Events
  - Age 5 and under.....FREE
  - Age 6 and up (per person) ..... \$15.00
- Activities Center Meeting Rooms
  - Refundable Rental Deposit ..... \$200.00
  - Late Fee (beginning at 15 minutes past reservation time)
    - Initial Penalty ..... \$15.00
    - Per minute fee for each minute after 15 minutes ..... \$1.00
  - Room A
    - Military Sponsored Event (per hour) ..... \$50.00
    - Non-Profit Organization (paperwork identifying Tax ID # required) (per hour)..... \$50.00
    - Community Services (per hour) ..... \$50.00
    - For Profit Business (per hour) ..... \$75.00
  - Room B
    - Military Sponsored Event (per hour) ..... \$15.00
    - Non-Profit Organization (paperwork identifying Tax ID # required) (per hour)..... \$15.00
    - Community Services (per hour) ..... \$15.00
    - For Profit Business (per hour) ..... \$30.00
  - Room C
    - Military Sponsored Event (per hour) ..... \$25.00
    - Non-Profit Organization (paperwork identifying Tax ID # required) (per hour)..... \$25.00
    - Community Services (per hour) ..... \$30.00
    - For Profit Business (per hour) ..... \$40.00
  - Room D
    - Military Sponsored Event (per hour) ..... \$25.00
    - Non-Profit Organization (paperwork identifying Tax ID # required) (per hour)..... \$25.00
    - Community Services (per hour) ..... \$30.00
    - For Profit Business (per hour) ..... \$40.00

**PARKS AND RECREATION**

Youth Sports Registration

- Resident
  - Baseball/Softball ..... \$55.00
  - All Others ..... \$45.00
- Non-Resident
  - Baseball/Softball ..... \$65.00
  - All Others ..... \$55.00

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
OCTOBER 1, 2021 TO SEPTEMBER 30, 2022**

*The City of Harker Heights reserves the right to add a 25% administrative fee for any services provided by contract.*

Multiple Registration Cost Incentive (Youth team registrations only; refers to permanent address, same day sign-up)

- Resident
  - 1<sup>st</sup> participant ..... \$55.00
  - 2<sup>nd</sup> participant ..... \$50.00
  - 3<sup>rd</sup> participant and every participant thereafter ..... \$40.00

Facility Rentals

- Recreation Center Daily Use (for use of amenities such as basketball and volleyball courts)
  - Resident
    - Students (Age 17 and under) .....FREE
    - Adults (Age 18 – 54) .....FREE
    - Seniors (Age 55 and up) .....FREE
  - Non-Resident
    - Students (Age 17 and under) ..... \$3.00
    - Adults (Age 18 – 54) ..... \$5.00
    - Seniors (Age 55 and up) ..... \$3.00
- Carl Levin Park Pavilion
  - Resident
    - Refundable Deposit..... \$100.00
    - Rental ..... \$50.00
  - Non-Resident
    - Refundable Deposit..... \$200.00
    - Rental ..... \$100.00
- FM 2410 Community Park Pavilion
  - Resident
    - Refundable Deposit..... \$100.00
    - Rental ..... \$50.00
  - Non-Resident
    - Refundable Deposit..... \$200.00
    - Rental ..... \$100.00
- Purser Park Pavilion A
  - Resident
    - Refundable Deposit..... \$100.00
    - Rental ..... \$25.00
  - Non-Resident
    - Refundable Deposit..... \$100.00
    - Rental ..... \$65.00
- Purser Park Pavilion B
  - Resident
    - Refundable Deposit..... \$100.00
    - Rental ..... \$25.00

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
OCTOBER 1, 2021 TO SEPTEMBER 30, 2022**

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- Non-Resident
      - Refundable Deposit..... \$100.00
      - Rental ..... \$65.00
  - Gazebo
    - Resident ..... \$15.00
    - Non-Resident ..... \$25.00
  - Amphitheatre
    - Resident
      - Refundable Deposit..... \$100.00
      - Rental ..... \$25.00
      - Lights (2-hour block) ..... \$15.00
      - Lights (each additional hour over 2 hours) ..... \$10.00
    - Non-Resident
      - Refundable Deposit..... \$100.00
      - Rental ..... \$65.00
      - Lights (2-hour block) ..... \$25.00
      - Lights (each additional hour over 2 hours) ..... \$10.00
  - Athletic Fields
    - Resident
      - Refundable Deposit..... \$100.00
      - Rental ..... \$25.00
      - Lights (per field) ..... \$25.00
      - Field Prep Fee (per hour)..... \$30.00
    - Non-Resident
      - Refundable Deposit..... \$250.00
      - Rental ..... \$50.00
      - Lights (per field) ..... \$50.00
      - Field Prep Fee (per hour)..... \$30.00
  - Athletic Fields – Tournament Package
    - Resident
      - Refundable Deposit..... \$200.00
      - Rental ..... \$150.00
      - Field Prep Fee (per hour)..... \$30.00
    - Non-Resident
      - Refundable Deposit..... \$200.00
      - Rental ..... \$150.00
      - Field Prep Fee (per hour)..... \$30.00

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
OCTOBER 1, 2021 TO SEPTEMBER 30, 2022**

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**Aquatics**

- Daily Admission Fees
  - Resident
    - Child (Age 2 – 17) ..... \$2.00
    - Adult (Age 18 – 54)..... \$3.00
    - Senior (Age 55 and up)..... \$2.00
  - Non-Resident
    - Child (Age 2 – 17) ..... \$3.00
    - Adult (Age 18 – 54)..... \$5.00
    - Senior (Age 55 and up)..... \$2.00
- Swimming Passes *(good for the current season only; will not cover City sponsored Special Events)*
  - Resident
    - Individual..... \$40.00
    - Family (2 – 5 persons) ..... \$60.00
    - Each additional pass over 5 persons ..... \$5.00
    - Seniors (Age 55 and up) ..... \$15.00
    - Replacement Pass ..... \$5.00
  - Non-Resident
    - Individual..... \$60.00
    - Family (2 – 5 persons) ..... \$125.00
    - Each additional pass over 5 persons ..... \$5.00
    - Seniors (Age 55 and up) ..... \$15.00
    - Replacement Pass ..... \$5.00
- Swimming Lessons
  - Resident ..... \$45.00
  - Non-Resident ..... \$55.00
- Pool Rental
  - Refundable Deposit..... \$50.00
  - Resident Rental Fee ..... \$125.00
  - Non-Resident Rental Fee ..... \$175.00
  - Lifeguard(s) (per lifeguard, per hour, minimum 2)..... \$15.00

***Lifeguard fee is payable to the lifeguard(s) on the night of pool rental.***

**Community Garden Plots - Plot lease begins from date fee is paid.**

- Resident
  - Six Month Lease ..... \$25.00
  - Twelve Month Lease ..... \$50.00
- Non-Resident
  - Six Month Lease ..... \$30.00
  - Twelve Month Lease ..... \$60.00

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
OCTOBER 1, 2021 TO SEPTEMBER 30, 2022**

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Living Legacy Program

- Tree and Plaque ..... \$250.00
- Bench and Plaque ..... \$1,200.00
- Picnic Table and Plaque ..... \$1,000.00

Recreation Guide Ads

- ¼ Page Vertical Ad ..... \$250.00
- ½ Page Horizontal Ad ..... \$500.00
- Full Page Ad ..... \$850.00
- Full Page Ad (back cover) ..... \$1,000.00
- Design Fee ..... \$50.00

ActiveNet Online Service Charges

- Payments less than \$150.00 ..... 6.5% + \$0.50
- Payments \$150.00 to \$499.99 ..... 3.5% + \$5.00
- Payments \$500.00 or more ..... 2.5% + \$10.00

**Minimum Service Charge of \$1.00**

**PET ADOPTION CENTER**

Adoption Fees

- Dogs (spayed/neutered with rabies vaccination) ..... \$65.00
- Cats (spayed/neutered with rabies vaccination) ..... \$50.00
  - Cardboard Cat Carrier ..... \$5.00
- Other Animals ..... \$20.00

*Adoption fees will be waived during events approved by the City Manager up to four times per calendar year.*

Surrender Fee

- Dogs and Cats (sterilized/current on rabies) ..... \$25.00
- Dogs and Cats (not sterilized/not current on rabies) ..... \$25.00

Disposal Fee

- Animals up to 50 pounds ..... \$30.00
- Animals 51 to 100 pounds ..... \$60.00
- Animals 101 pounds or more ..... \$80.00

Owner Requested Euthanasia ..... \$25.00

Owner Required Sterilization (Spay/Neuter) ..... \$70.00

Other Shelter Sterilization Fee ..... \$40.00

Reclaim Fees (plus kennel fees)

- Dog Vaccine Package ..... \$15.00
- Cat Vaccine Package ..... \$10.00
- Class A (dog or cat)
  - First Reclaim ..... \$20.00
  - Second Reclaim (within one year from first) ..... \$40.00
  - Second Reclaim – Reclaim Deposit Required for Non-Sterilized Animals ..... \$100.00
  - Third Reclaim (within one year from first) ..... \$80.00

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
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- Class B (goats, sheep, lambs, pigs or animals of same approximate size and weight)..... \$25.00
- Class C (cattle, calves, horses, mules or animals of same approximate size and weight)..... \$40.00
- Class D (wild or exotic animals) ..... \$100.00
- Class E (birds) ..... \$20.00

Kennel Fees (per day)

- Class A (dog or cat) ..... \$15.00
- Class B (goats, sheep, pigs or animals of same approx. size and weight) ..... boarding costs + \$10.00
- Class C (cattle, calves, horses, mules or animals of same approximate size and weight)..... boarding costs + \$20.00
- Class D (wild or exotic animals) ..... boarding costs + \$100.00
- Class E (birds) ..... \$5.00

Microchipping Fee ..... \$15.00

Rabies Testing..... \$40.00

Quarantine Fee ..... \$25.00

Quarantine Fee – Dangerous Dog ..... \$40.00

Sign – Dangerous Dog (per sign)..... \$25.00

Registration Fee – Animal Abuser ..... \$25.00

Registration Fee – Dangerous Dog ..... \$50.00

Brick Donations – Memorial Bricks..... \$50.00

TNR/Community Cat Package..... \$20.00

**PUBLIC SAFETY / FIRE DEPARTMENT**

Emergency Service Fees

- **Ambulance Calls**
  - Basic Life Support..... \$650.00 + \$15.00/loaded mile
  - Advanced Life Support 1 ..... \$750.00 + \$15.00/loaded mile
  - Advanced Life Support 2 ..... \$850.00 + \$15.00/loaded mile
  - Out of City Calls..... \$850.00 + \$15.00/loaded mile
  - Ambulance Transport (per mile; mileage from leaving station to returning station) ..... \$15.00
  - Treatment/No Transport – City Call..... \$125.00
  - Treatment/No Transport – Out of City ..... \$850.00
- Private Ambulance Registration Fee..... \$3,000.00
- Fire Response
 

*For hazardous materials, motor vehicle accident(s), fire, and major incident responses to include controlled burns permitted or not permitted which the Fire Department considers to be out of control or fires as a result of arson.*

  - Pumper (per hour or part thereof, minimum 1 hour, not including personnel) ..... \$400.00
  - Aerial/Ladder/Quint (per hour or part thereof, minimum 1 hour, not including personnel) ..... \$450.00
  - Brush Truck/Tender (per hour or part thereof, minimum 1 hour, not including personnel) ..... \$300.00
  - Support Vehicles (per hour or part thereof, not including personnel)..... \$200.00
  - Personnel (per hour or part thereof to include fire, police, etc.) ..... \$100.00
  - Water – City Supplied (per 1,000 gallons; calculated by pumping time and rate) ..... \$10.00



**CITY OF HARKER HEIGHTS FEE SCHEDULE  
OCTOBER 1, 2021 TO SEPTEMBER 30, 2022**

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▪ Ambulance Standby (per hour or part thereof, minimum 1 hour, includes personnel) ....	\$300.00
▪ Equipment/Services	
○ Self-Contained Breathing Apparatus “SCBA” (each).....	\$50.00
○ Hose (per 50 feet) .....	\$25.00
○ Gas/Carbon Oxide Detector .....	\$50.00
○ Extinguisher (any class per use) .....	\$50.00
○ Hand Tools (each).....	\$15.00
○ Hydraulic Rescue Tools.....	\$250.00
○ Scene Lighting (per hour) .....	\$75.00
○ Oil Booms (each) .....	\$20.00
○ Oil Absorbent Sheets (each).....	\$2.50
○ Oil Dry (bucket) .....	\$35.00
○ Portable Pumps (per hour).....	\$30.00
○ Power Tools (each).....	\$50.00
○ Road Closing/Traffic Control (per hour).....	\$100.00
○ Salvage Cover (each) .....	\$35.00
○ Ventilation Fans (each).....	\$50.00
○ IR Camera (each) .....	\$100.00
○ Foam (per gallon) .....	\$65.00
○ Cribbing (each) .....	\$50.00
○ Stabilization Struts (per use) .....	\$100.00
○ Ladders (per use).....	\$35.00
○ Generator (per hour).....	\$50.00
○ Hand Lights (per use) .....	\$5.00
○ Dump Tank (per use).....	\$150.00
Fire Report Copy (per copy).....	\$2.00
<b>Fire Investigative Report (per report).....</b>	<b>\$5.00</b>

**PUBLIC SAFETY / FIRE PREVENTION**

*An additional \$5.00 fee per permit will be charged for the My Permit Now Technology/Convenience Fee.*

Plan Review (Fire Code) – Construction of Multifamily, Commercial and Other ..... \$50.00

*Fee includes plan review, any necessary meetings, final inspection, and approval.*

Fire Protection System Permits

*Fees include plan review, any necessary meetings, witnessing tests, final inspection, and approval. For large projects done in phases, the initial permit fee will cover the first phase and each additional phase will be charged \$10.00.*

- Fire Alarm System (maximum fee of \$1,000.00)
  - Up to 200 devices (flat fee)..... \$150.00
  - Each additional device over 200 ..... \$1.00
  - First re-inspection or witnessed test ..... no charge

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
OCTOBER 1, 2021 TO SEPTEMBER 30, 2022**

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- Subsequent re-inspections or witnessed test..... 50% of the original permit fee
- Fixed Fire Suppression
  - Initial permit..... \$50.00
  - First re-inspection or witnessed test ..... no charge
  - Subsequent re-inspections or witnessed test..... 50% of the original permit fee
- Fixed Piping Systems (sprinklers, standpipes, etc.)
  - 0 – 12,000 square feet ..... \$150.00
  - 12,001 + square feet ..... \$200.00
  - First re-inspection or witnessed test ..... no charge
  - Subsequent re-inspections or witnessed test..... 50% of the original permit fee
- Fuel Storage Tanks
  - Tank installation (per tank, includes pressure test)..... \$75.00
  - Line Pressure Test (per tank) ..... \$25.00
  - Tank Removal (per tank)..... \$25.00
- Life and Fire Safety Evaluations/Fire Inspections (Annual)
  - Business
    - Annual Inspection ..... no charge
    - First Re-inspection ..... no charge
    - Second Re-inspection..... \$50.00
    - Subsequent Re-inspections (each at the discretion of the officer) .....citation issued or \$50.00
  - Licensed Facilities
    - Hospitals..... \$150.00
    - Nursing Homes, Group Homes, Day Cares, Assisted Living Centers, and Private Schools
      - Occupancy of up to 50 persons..... \$50.00
      - Occupancy of 50 + persons ..... \$100.00
    - Foster and Adoptive Homes
      - Annual Inspection..... no charge
      - First Re-Inspection..... no charge
      - Second Re-Inspection..... \$30.00
      - Subsequent Re-inspections (each at the discretion of the officer).....citation issued or \$30.00
- Operational Permits and Inspections
  - Burn Permits (includes initial site inspection)
    - Commercial/Land Development ..... \$150.00
    - Residential (annual permit) ..... \$50.00
  - Carnival/Circus Safety Inspections..... \$150.00
  - Carbon Dioxide Systems ..... \$25.00
  - Fire Flows (conducted by the Fire Department)..... \$100.00
  - Fireworks (Outdoor Public Display)
    - Permit Fee (requires insurance coverage of at least \$300,000)..... \$250.00
  - Food Booth ..... \$50.00

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
OCTOBER 1, 2021 TO SEPTEMBER 30, 2022**

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- Mobile Food Vendor
  - Resident ..... \$75.00
  - Non-Resident ..... \$100.00
- Hazardous Material Handling, Storage and/or Processing..... \$50.00
- Portable Outdoor Gas Fired Heating Appliances..... \$25.00
- Assembly Permit (annual permit)..... \$25.00
- Tent Permit
  - Occupancy of 0 – 100 persons ..... \$50.00
  - Occupancy of 100 + persons ..... \$100.00
- Tire Storage and/or Scraping (annual permit)..... \$50.00
- Welding/Cutting (Hot Work)..... \$50.00

*Other permits and/or inspections not listed above that are required by the most currently adopted International Fire Code or its references will be assessed a minimum charge of \$25.00 plus the total amount of time utilized in plan reviews, code research, inspection(s) and documentation at the currently adopted response personnel rate.*

**PUBLIC SAFETY / POLICE DEPARTMENT**

Accident Reports .....	\$6.00
Copy of Police Report (per page).....	\$0.10
Fingerprint Cards	
• Residents (per card).....	\$5.00
• Non-Residents (per card).....	\$10.00
Record Checks	
• Residents.....	no charge
• Non-Residents.....	\$5.00
• Recruiters/Federal Agencies.....	no charge
Taxicab Permits	
• Initial .....	\$20.00
• Renewal .....	\$10.00
• Duplicates (each) .....	\$4.00
Alarm Systems	
• False burglar alarm (per incident).....	\$50.00
• False robbery alarm (per incident) .....	\$75.00
• False fire alarm (per incident).....	\$75.00
• False emergency medical alarm (per incident).....	\$75.00
• Failure to timely respond to alarm site (per incident).....	\$50.00
• Monitoring financial institution alarms (per month).....	\$50.00
Towing Fees	
• Non- Consent Tow .....	\$130.00
• Incident Management Tow.....	\$130.00
• Winching/Overturn Fee .....	\$75.00

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
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- Dolly Use Fee ..... \$50.00
- Storage Fee ..... \$20.00
- Clean Up Fee ..... \$25.00/hour
- Wait Fee ..... \$65.00
- Fuel Surcharge ..... 10% of total fees excluding storage and wait fee
- Drive Shaft Removal ..... \$50.00
- Specialized Equipment Fees for Towing/Clean Up ..... cost plus 35%

**STREETS**

**Culvert Installation**

- 10 – 12 yards base material (not including culvert) ..... \$150.00
- Each additional yard base material (per yard)..... \$6.00

Curb Replacement (per linear foot)..... \$25.00

Road Boring (per linear foot)..... \$50.00

Street Cut Restoration (per linear foot) ..... \$15.00

**Street Cutting Permit..... \$50.00**

**UTILITY SERVICES**

**Water Services**

**Water Deposit**

- Residential (single one-family dwellings / small commercial businesses with hand pick-up) ..... \$55.00  
*Deposits will not be taken on new homes until the home is finalized. Residential deposits are refunded when the account is terminated or in the month of June with one year of good history, whichever comes first.*
- Residential – Refusal to Give Social Security Number ..... \$300.00  
*Deposits will not be taken on new homes until the home is finalized. Deposits will not be refunded until the account is terminated.*
- Apartment Complexes on Master Meter ..... \$200.00 per meter  
*Apartment complex deposits refunded when the account is terminated.*
- Commercial ..... \$200.00  
*Commercial deposits are refunded when the account is terminated.*

**Water Rates**

*These rates are applicable to all sales or service of water. All leakage between a meter and a building is the responsibility of the owner, tenant, or occupant of the building. Sprinkler meters on their own meter are charged the base fee plus the per 1,000-gallon usage charge; they are not charged for sewer.*

- Inside Harker Heights CCN
  - Base Rate / Per 1,000 Gallons of Water Consumption ..... \$11.24 / \$3.50
- Outside Harker Heights CCN
  - Base Rate / Per 1,000 Gallons of Water Consumption ..... \$22.48 / \$7.00

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
OCTOBER 1, 2021 TO SEPTEMBER 30, 2022**

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**Sewer Services**

*Anyone receiving City water service and connected to City sewer must pay sewer charges regardless of whether the building is occupied or not. There is a 10,000-gallon cap for residential customers for sewer services.*

**Sewer Rates**

- Inside Harker Heights CCN
  - First 3,000 Gallons / Per 1,000 Gallons of Water Consumption ..... \$20.25 / \$3.39
- Outside Harker Heights CCN
  - First 3,000 Gallons / Per 1,000 Gallons of Water Consumption ..... \$40.50 / \$6.78

**Other Utility Services Fees**

Delinquent/Late Charge ..... \$15.00

**Fire Hydrant Meters**

- Deposit..... \$750.00
- Monthly Fee..... \$50.00

**Meter Accuracy Test Requests**

- Meter Found to be Faulty..... no charge
- 5/8-inch X 3/4 inch and 3/4-inch X 3/4-inch meters ..... \$60.00
- 1-inch meters..... \$60.00
- 1 ½ inch and 2-inch meters..... \$150.00
- 3-inch meters..... \$200.00
- 4-inch meters..... \$250.00

Online Bill Pay Convenience Fee (to include credit card drafts) ..... \$2.00

**Request for Services – Water/Sewer**

*These services include turn on/off at the customer’s request, checking for a leak per customer request, and sewer blockages on the customer’s side.*

- During Working Hours (per trip)..... \$15.00
- Non-Duty Hours (per trip)..... \$30.00

**Reread Requests**

- Original Read Incorrect..... no charge
- Original Read Correct..... \$10.00

**Sewer Overflow on Private Lines**

- Vactor/Jetrodder (per hour) ..... \$100.00
- Backhoe (per hour) ..... \$50.00
- Dump Truck (per hour) ..... \$50.00
- Front Loader (per hour) ..... \$50.00
- Pickup Truck (per hour) ..... \$50.00
- Each Additional Employee (per hour)..... \$25.00

Backflow Prevention Assembly Tester Registration Fee ..... \$25.00

Water Transfer ..... \$15.00

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
OCTOBER 1, 2021 TO SEPTEMBER 30, 2022**

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**Water Turn On**

- New deposit or transfer of service ..... no charge
- Second Trip Fee..... \$25.00

**Water Distribution and Wastewater Collection System Connection Fees**

*Prior to the installation of a water or sewer tap the customer requesting same shall deposit with the City a sum equal to such actual cost as estimated by the City. A ¾" water meter will be installed for new or existing property. Water meters larger than ¾" will be installed on approved water demand information.*

- New Property
  - Meter Tap..... \$275.00
  - Sewer Tap..... \$275.00
- Existing Property (In addition to the fees listed above for New Property)
  - ¾" line diameter (water only) ..... materials/street cut + \$300.00
  - 1" line diameter (water only)..... materials/street cut + \$300.00
  - 1 ½" line diameter (water only) ..... materials/street cut + \$400.00
  - 2" line diameter (water only)..... materials/street cut + \$500.00
  - 4" line diameter (water and sewer)..... materials/street cut + \$750.00
  - 6" line diameter (water only)..... materials/street cut + \$1,500.00
  - 8" line diameter (water only)..... materials + \$1,500.00

NOTE: Sewer lines above 4" will require a quote.

**Drainage Rates**

Single Family Detached Dwellings (includes manufactured homes)..... \$6.00

**Other Residential Properties**

- Duplex (per unit)..... \$2.88
- Triplex (per unit) ..... \$2.74
- Four Unit Dwelling (per unit) ..... \$2.57
- Five Unit Dwelling (per unit) ..... \$2.30
- Six Unit Dwelling (per unit) ..... \$2.04
- Seven Unit Dwelling (per unit)..... \$1.78
- Eight Unit Dwelling (per unit) ..... \$1.51
- Nine Units or More (per unit) ..... \$2.04

**Non-Residential Developed Property**

- Buildings Up to 2,500 sq. ft. .... \$7.20
- Buildings 2,501 to 10,000 sq. ft. .... \$14.40
- Buildings 10,001 to 50,000 sq. ft. .... \$28.80
- Buildings 50,001 to 100,000 sq. ft. .... \$43.20
- Buildings More Than 100,000 sq. ft. .... \$60.00

**CITY OF HARKER HEIGHTS FEE SCHEDULE  
OCTOBER 1, 2021 TO SEPTEMBER 30, 2022**

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**Sanitation Rates**

Residential Garbage Collection (per month) .....	\$18.88
• Additional Trash Cart - Residential .....	\$5.00
Commercial <b>Hand</b> Pick Up (per month).....	\$18.88
• Additional Trash Cart – Commercial .....	\$15.00
Commercial Garbage Collection (dumpster) .....	handled by Centex Waste Management
Drop Site Fee (per month).....	\$1.00





RESIDENTIAL SERVICE

	Harker Heights (Proposed)	Killeen (Current)	Belton (Current)	Copperas Cove <sup>2</sup> (Current)	Temple <sup>3</sup> (Proposed)
Deposit <sup>1</sup>	65.00	90.00	100.00	140.00	75.00
New Account Fee	0.00	25.00	20.00	20.00	25.00
<b>Total for New Service</b>	<b>65.00</b>	<b>115.00</b>	<b>120.00</b>	<b>160.00</b>	<b>100.00</b>
<b>3,000 Gallons of Usage</b>					
Water	21.74	16.92	20.70	32.00	15.00
Wastewater	20.25	19.26	19.00	34.55	24.35
<i>Subtotal</i>	41.99	36.18	39.70	66.55	39.35
Drainage	6.00	5.40	5.00	7.00	6.00
Street Maintenance		10.00			
Sanitation (include tax)	18.88	21.41	18.36	24.21	22.36
Drop Site Fee <sup>4</sup>	1.00				
<b>Total</b>	<b>67.87</b>	<b>72.99</b>	<b>63.06</b>	<b>97.76</b>	<b>67.71</b>
<b>10,000 Gallons of Usage</b>					
Water	46.24	40.58	46.60	60.00	38.12
Wastewater	43.98	45.86	54.00	68.50	71.60
<i>Subtotal</i>	90.22	86.44	100.60	128.50	109.72
Drainage	6.00	5.40	5.00	7.00	6.00
Street Maintenance		10.00			
Sanitation (include tax)	18.88	21.41	18.36	24.21	22.36
Drop Site Fee <sup>4</sup>	1.00				
<b>Total</b>	<b>116.10</b>	<b>123.25</b>	<b>123.96</b>	<b>159.71</b>	<b>138.08</b>
<b>25,000 Gallons of Usage</b>					
Water	98.74	91.28	102.10	120.00	92.11
Wastewater	43.98	45.86	79.00	141.25	172.85
<i>Subtotal</i>	142.72	137.14	181.10	261.25	264.96
Drainage	6.00	5.40	5.00	7.00	6.00
Street Maintenance		10.00			
Sanitation (include tax)	18.88	21.41	18.36	24.21	22.36
Drop Site Fee <sup>4</sup>	1.00				
<b>Total</b>	<b>168.60</b>	<b>173.95</b>	<b>204.46</b>	<b>292.46</b>	<b>293.32</b>

<sup>1</sup> Deposits are for 3/4" meters.

<sup>2</sup> Copperas Cove uses winter averaging for wastewater fees with an 8,000 gallon floor. Amounts shown have capped sewer charges at 8,000 gallons.

<sup>3</sup> Temple rates is based on 5/8" meter for residential calculations; The base is based on meter size and covers the 1st 2,000 gallons.

<sup>4</sup> City of Harker Heights charges a fee of \$1.00 to maintain up keep of the drop center for bulky items and recycling for residential properties only.

Note: City of Temple is proposing a fuel surcharge of \$1.25 on solid waste services for FY23- they are unsure about any proposed increase in rates

COMMERCIAL SERVICE 0-2,500 GALLONS

	Harker Heights (Current)	Killeen (Proposed)	Belton (Current)	Copperas Cove <sup>2</sup> (Current)	Temple (Proposed)
Deposit <sup>1</sup>	200.00	75.00	100.00	161.00	450.00
New Account Fee	0.00	25.00	20.00	20.00	25.00
<b>Total for New Service</b>	<b>200.00</b>	<b>100.00</b>	<b>120.00</b>	<b>181.00</b>	<b>475.00</b>
<b>3,000 Gallons of Usage</b>					
Water	21.74	26.17	20.70	34.70	74.40
Wastewater	20.25	19.26	19.00	34.55	24.35
<i>Subtotal</i>	41.99	45.43	39.70	69.25	98.75
Drainage <sup>3</sup>	7.20	6.00	10.00	39.87	12.00
Street Maintenance <sup>4</sup>		250.00			
Commercial Sanitation <sup>5</sup>	18.88	26.89	29.75	46.59	
<b>Total</b>	<b>68.07</b>	<b>328.32</b>	<b>79.45</b>	<b>155.71</b>	<b>110.75</b>
<b>10,000 Gallons of Usage</b>					
Water	46.24	49.83	46.60	69.00	102.40
Wastewater	43.98	45.86	54.00	68.50	71.60
<i>Subtotal</i>	90.22	95.69	100.60	137.50	174.00
Drainage <sup>3</sup>	7.20	6.00	10.00	39.87	12.00
Street Maintenance <sup>4</sup>		250.00			
Commercial Sanitation <sup>5</sup>	18.88	26.89	29.75	46.59	
<b>Total</b>	<b>116.30</b>	<b>378.58</b>	<b>140.35</b>	<b>223.96</b>	<b>186.00</b>
<b>25,000 Gallons of Usage</b>					
Water	98.74	100.53	102.10	142.50	162.40
Wastewater	43.98	102.86	79.00	141.25	172.85
<i>Subtotal</i>	142.72	203.39	181.10	283.75	335.25
Drainage <sup>3</sup>	7.20	6.00	10.00	39.87	12.00
Street Maintenance <sup>4</sup>		250.00			
Commercial Sanitation <sup>5</sup>	18.88	26.89	29.75	46.59	
<b>Total</b>	<b>168.80</b>	<b>486.28</b>	<b>220.85</b>	<b>370.21</b>	<b>347.25</b>

<sup>1</sup> Deposits are for 3/4" meters.

<sup>2</sup> Copperas Cove uses winter averaging for wastewater fees. Amounts shown are if the customer's winter average was 10,000 or 25,000 gallons.

<sup>3</sup> Commercial rates assume 0 - 2,500 square foot building for drainage charges.

<sup>4</sup> Varies based on business type (per 1,000 sq. ft.); Street Maintenance fee is intended to fund appx. 26.35% of annual street maintenance and operations costs. The street maintenance fee shall be calculated using the following formula: Monthly Street Maintenance Cost per unit x Number of Units x Single-Family Equivalent x Percentage Funded by Fee = Monthly Bill. Ex: Shopping Center \$10.00 x 20 Units (1 per 1,000 sqft) x 1.25 = \$250.00

<sup>5</sup> City of Harker Heights started providing commercial hand pick-up as of April 2021. Commercial customers will use a 96 gallon trash cart and will receive once a week pick-up. Rates are included in this survey.

Note: City of Killeen is proposing a water rate increase for their commercial accounts. They have listed the increase in the base rate but they did not

COMMERCIAL SERVICE 2,500-5,000

	Harker Heights (Current)	Killeen (Proposed)	Belton <sup>4</sup> (Current)	Copperas Cove <sup>2</sup> (Current)	Temple <sup>9</sup> (Proposed)
Deposit <sup>1</sup>	200.00	75.00	100.00	161.00	450.00
New Account Fee	0.00	25.00	20.00	20.00	25.00
<b>Total for New Service</b>	<b>200.00</b>	<b>100.00</b>	<b>120.00</b>	<b>181.00</b>	<b>475.00</b>
<b>3,000 Gallons of Usage</b>					
Water	21.74	26.17	20.70	34.70	74.40
Wastewater	23.64	3.38	19.00	34.55	24.35
<i>Subtotal</i>	45.38	29.55	39.70	69.25	98.75
Drainage <sup>3,6,7</sup>	14.40	7.92	10.00	104.87	24.00
Street Maintenance <sup>5</sup>		250.00			
Commercial Sanitation <sup>8</sup>	18.88	26.89	29.75	46.59	
<b>Total</b>	<b>78.66</b>	<b>314.36</b>	<b>79.45</b>	<b>220.71</b>	<b>122.75</b>
<b>10,000 Gallons of Usage</b>					
Water	46.24	49.83	46.60	69.00	102.40
Wastewater	43.98	45.86	54.00	68.50	71.60
<i>Subtotal</i>	90.22	95.69	100.60	137.50	174.00
Drainage <sup>3,6,7</sup>	14.40	7.92	10.00	104.87	24.00
Street Maintenance <sup>5</sup>		250.00			
Commercial Sanitation <sup>8</sup>	18.88	26.89	29.75	46.59	
<b>Total</b>	<b>123.50</b>	<b>380.50</b>	<b>140.35</b>	<b>288.96</b>	<b>198.00</b>
<b>25,000 Gallons of Usage</b>					
Water	98.74	100.53	102.10	122.50	162.40
Wastewater	43.98	102.86	79.00	141.25	172.85
<i>Subtotal</i>	142.72	203.39	181.10	263.75	335.25
Drainage <sup>3,6,7</sup>	14.40	7.92	10.00	104.87	24.00
Street Maintenance <sup>5</sup>		250.00			
Commercial Sanitation <sup>8</sup>	18.88	26.89	29.75	46.59	
<b>Total</b>	<b>176.00</b>	<b>488.20</b>	<b>220.85</b>	<b>415.21</b>	<b>359.25</b>

<sup>1</sup> Deposits are for 3/4" meters.

<sup>2</sup> Copperas Cove uses winter averaging for wastewater fees. Amounts shown are if the customer's winter average was 10,000 or 25,000 gallons.

<sup>3</sup> Every property owner and city service customer shall be responsible for paying the drainage fee for the benefited property. Such properties are charged monthly based on the amount of impervious area on the parcel (grassy areas or areas with trees are excluded from the square footage). The drainage fee is calculated using the following formula: Equivalent Residential Unit (ERU) x Drainage Charge. To calculate the ERU: take the square footage of parcel - square footage of impervious area / 1 ERU (3,027). 5,000 sqft parcel - 1,000 sqft of impervious coverage = 4,000. 4.0/3.027 = 1.32 \* \$6.00 = \$7.92

<sup>4</sup> Belton commercial drainage rate covers buildings up to 10,000 sqft.; buildings over 10,000 sqft. are charged drainage of \$20.00.

<sup>5</sup> Varies based on business type (per 1,000 sq. ft.); Street Maintenance fee is intended to fund appx. 26.35% of annual street maintenance and operations costs. The street maintenance fee shall be calculated using the following formula: Monthly Street Maintenance Cost per unit x Number of Units x Single-Family Equivalent x Percentage Funded by Fee = Monthly Bill. Ex: Shopping Center \$10.00 x 20 Units (1 per 1,000 sqft) x 1.25 = \$250.00.

<sup>6</sup> Commercial rates assume 5,000 square foot building for drainage charges.

<sup>7</sup> Drainage Fees will be charged to customers who are owners of 2 or more unit shopping centers, business parks, professional plazas and the like based on the monthly fee determined by the formula: Acreage x Runoff Coefficient (determined by Chart in Art. 1 Sec 11.6) x Unit Rate. Unit Rate is 6.00/ (.56X.60)

<sup>8</sup> City of Harker Heights started providing commercial hand pick-up as of April 2021. Commercial customers will use a 96 gallon trash cart and will receive once a week pick-up. Rates are included in this survey.

<sup>9</sup> City of Temple charges commercial solid waste based on service level.

Note: City of Killeen is proposing a water rate increase for their commercial accounts. They have listed the increase in the base rate but they did not list if their volumetric rate has increased as well. We have assumed that volumetric rate per 1,000 gallons will be \$3.38.

UTILITY FEE SCHEDULE COMPARISON

8/4/2022

	HARKER HEIGHTS CURRENT FEES	HARKER HEIGHTS PROPOSED FEES	KILLEEN CURRENT FEES	BELTON CURRENT FEES	COPPERAS COVE PROPOSED FEES	TEMPLE PROPOSED FEES
<b>Residential:</b>						
<b>Water</b>						
Deposit	55.00	65.00	60.00	100.00	50.00	75.00
Deposit (No Social Security Number)	300.00	300.00				
Base Rate	11.24	11.24			20.00	
Per 1,000 Gallon	3.50	3.50			4.00	
0 - 2,000 gallons			13.54	17.00		11.00
2,000 gallons + (per 1,000 gallons)			3.38	3.70		4.00
<b>Wastewater</b>						
Deposit					50.00	
0 - 3,000 gallons	20.25	20.25	19.26			
3,000 - 10,000 gallons (per 1,000 gallons)	3.39	3.39	3.80			
0 - 2,000 gallons				14.00		17.60
2,001 - 15,000 gallons (per 1,000 gallons)				5.00		6.75
Base Rate					20.00	
Per 1,000 Gallon					4.85	
<b>Drainage (Single Family)</b>						
Base Rate	6.00	6.00	5.40	5.00	7.00	6.00
<b>Drainage (Duplex)</b>						
Base Rate per Unit	2.88	2.88		5.00 <sup>1</sup>	4.20 each	12.00 <sup>1</sup>
<b>Drainage (Fourplex)</b>						
Base Rate per Unit	2.57	2.57		5.00 <sup>1</sup>	4.20 each	24.00 <sup>1</sup>
<b>Sanitation (include tax)</b>						
Deposit			30.00		40.00	
Base Rate	18.88 <sup>1</sup>	18.88 <sup>2</sup>	21.41 <sup>2</sup>	18.36 <sup>2</sup>	24.21 <sup>2</sup>	22.36 <sup>2</sup>
Additional Trash Cart Fee	5.00	5.00		6.54		
Drop Site Fee <sup>9</sup>	1.00	1.00				
<b>Street Maintenance Fee</b>						
Single Family			10.00			
Duplex			11.40			
Fourplex			22.80			

UTILITY FEE SCHEDULE COMPARISON

8/4/2022

	HARKER HEIGHTS CURRENT FEES	HARKER HEIGHTS PROPOSED FEES	KILLEEN CURRENT FEES	BELTON CURRENT FEES	COPPERAS COVE PROPOSED FEES	TEMPLE PROPOSED FEES
<b>Commercial<sup>3</sup>:</b>						
Water						
Deposit	200.00	200.00	75.00	100.00	50.00-750.00	450.00
Base Rate	11.24	11.24			20.00	
Per 1,000 Gallon	3.50	3.50			4.90	
0 - 2,000 gallons			26.17	17.00		70.40
2,000 + gallons (per 1,000 gallons)			3.38	3.70		4.00
Wastewater						
Deposit					51.00	
0 - 3,000 gallons	20.25	20.25	19.26			
3,000 + gallons (per 1,000 gallons)	3.39	3.39	3.80			
0 - 2,000 gallons				14.00		
2,001 - 15,000 gallons				5.00		
0 - 2,000 gallons						17.60
2,001 + gallons (per 1,000 gallons)						6.75
Base Rate					20.00	
Per 1,000 Gallon					4.85	
Drainage (0 - 2,500 sq ft)						
Base Rate	7.20	7.20	6.00 <sup>4</sup>	10.00	39.87 <sup>5</sup>	12.00
Drainage (2,501 - 10,000 sq ft)						
Base Rate	14.40	14.40	6.00-19.80 <sup>4</sup>	20.00	104.87 <sup>5</sup>	24.00
Drainage (10,001 - 50,000 sq ft)						
Base Rate	28.80	28.80	19.80-99.12 <sup>4</sup>	20.00	178.99 <sup>5</sup>	75.00
Sanitation (include tax)						
Commercial hand-pickup	18.88	18.88	26.89	29.75	46.59	<sup>8</sup>
Additional Trash Cart Fee	15.00	15.00		6.54		
Street Maintenance Fee						
Varies based on business type (per 1,000 sq. ft.)			250.00			

UTILITY FEE SCHEDULE COMPARISON

8/4/2022

	HARKER HEIGHTS CURRENT FEES	HARKER HEIGHTS PROPOSED FEES	KILLEEN CURRENT FEES	BELTON CURRENT FEES	COPPERAS COVE PROPOSED FEES	TEMPLE PROPOSED FEES
<b>Other:</b>						
New Account Fee (if separate from deposit)			25.00	20.00	20.00	25.00
After Hours Fee	30.00	30.00	40.00		50.00	65.00
Late Fee 1	15.00 <sup>6</sup>	15.00 <sup>6</sup>	10.00 <sup>6</sup>	10.00 <sup>6</sup>	5% up to 5.00 <sup>6</sup>	5% or \$5 <sup>6</sup>
Late Fee 2			25.00 <sup>6</sup>	10.00	25.00	30.00 <sup>6</sup>
Reconnect Fee				20.00	20.00	
Transfer Fee	15.00	15.00	25.00	20.00	25.00	25.00
Recycling Fee					0.00 <sup>7</sup>	

<sup>1</sup> Drainage rates for duplex and fourplex in Belton and Temple are per unit if on master meter. They charge double or quadruple as applicable.

<sup>2</sup> Sanitation rates include the following services for each City:

Harker Heights - twice a week pickup; customers are required to use waste management trash carts

Killeen - once a week pickup of 96 gallon trash can

Belton - once a week pickup of 96 gallon trash can; recycling pick up every other week

Copperas Cove - Trash pick-up once a week- Recycle/Bulk twice monthly

Temple - once a week pickup of 96 gallon trash can

<sup>3</sup> Commercial rates based on a 3/4 inch meter.

<sup>4</sup> Drainage Fees are based on the amount of impervious area on a parcel of property; ERU (equivalent residential unit) is a unit of measurement of impervious surface area determined as the average residential house structure. The current ERU for the City of Killeen is based on 3,027 sq. ft. The equation is ERU x Drainage Rate (\$6.00) = Monthly Bill. The ERU will be no less than 1. To determine the ERU for a non-residential area: sq. ft./3,027 = ERU (rounded to the next whole number)

<sup>5</sup> Drainage Fees will be charged to customers who are owners of 2 or more unit shopping centers, business parks, professional plazas and the like based on the monthly fee determined by the formula: Acreage x Runoff Coefficient (determined by Chart in Art. 1 Sec 11.6) x Unit Rate. Unit Rate is 20.84/acre

<sup>6</sup> Late fees are applied as follows:

Harker Heights - applied at 5:00 p.m. on second due date (two weeks after due date on bill)

Killeen - (1) applied at 5:00 p.m. on due date, (2) applied at 5:00 p.m. on second due date

Belton - applied 5 days after the due date

Copperas Cove - (1) 5% penalty fee is applied if the total due on the bill is not paid by 4:30pm on the 15th day from billing day; (2) if payment is not received by 4:30pm on the 26th day from the bill date, the acct is subject for disconnection and an additional late fee charge of \$25.00

Temple - (1) penalty fee - whichever is greater, (2) applied at 5:00 p.m. on disconnect date

<sup>7</sup> Recycling fees for Belton and Copperas Cove is included in their sanitation rates.

<sup>8</sup> City of Temple base their commercial sanitation rate on the service level.

<sup>9</sup> City of Harker Heights charges a fee of 1.00 to maintain up keep of the drop center for bulky items and recycling for residential properties only.