

A large, light gray, stylized letter 'W' logo is centered on the page. Overlaid on the center of the 'W' is a red, five-pointed star with a halftone dot pattern. The text 'FY 2022 – 2023' and 'PROPOSED BUDGET' is centered over the star.

**FY 2022 – 2023**  
**PROPOSED BUDGET**



**HB 3195**



This budget will raise more total property taxes than last year's budget by \$578,541 or 4.2%, 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)

A large, light gray number '11' is centered on the page. Overlaid on the center of the '11' is a pink, five-pointed star with a halftone dot pattern. The text 'TRANSMITTAL LETTER BUDGET AT A GLANCE' is printed in bold black capital letters across the middle of the star.

**TRANSMITTAL LETTER  
BUDGET AT A GLANCE**



**The City of Harker Heights**

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Harker Heights, Texas 76548  
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**Mayor**  
Spencer H. Smith

**Mayor Pro Tem**  
Jennifer McCann

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

August 23, 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.

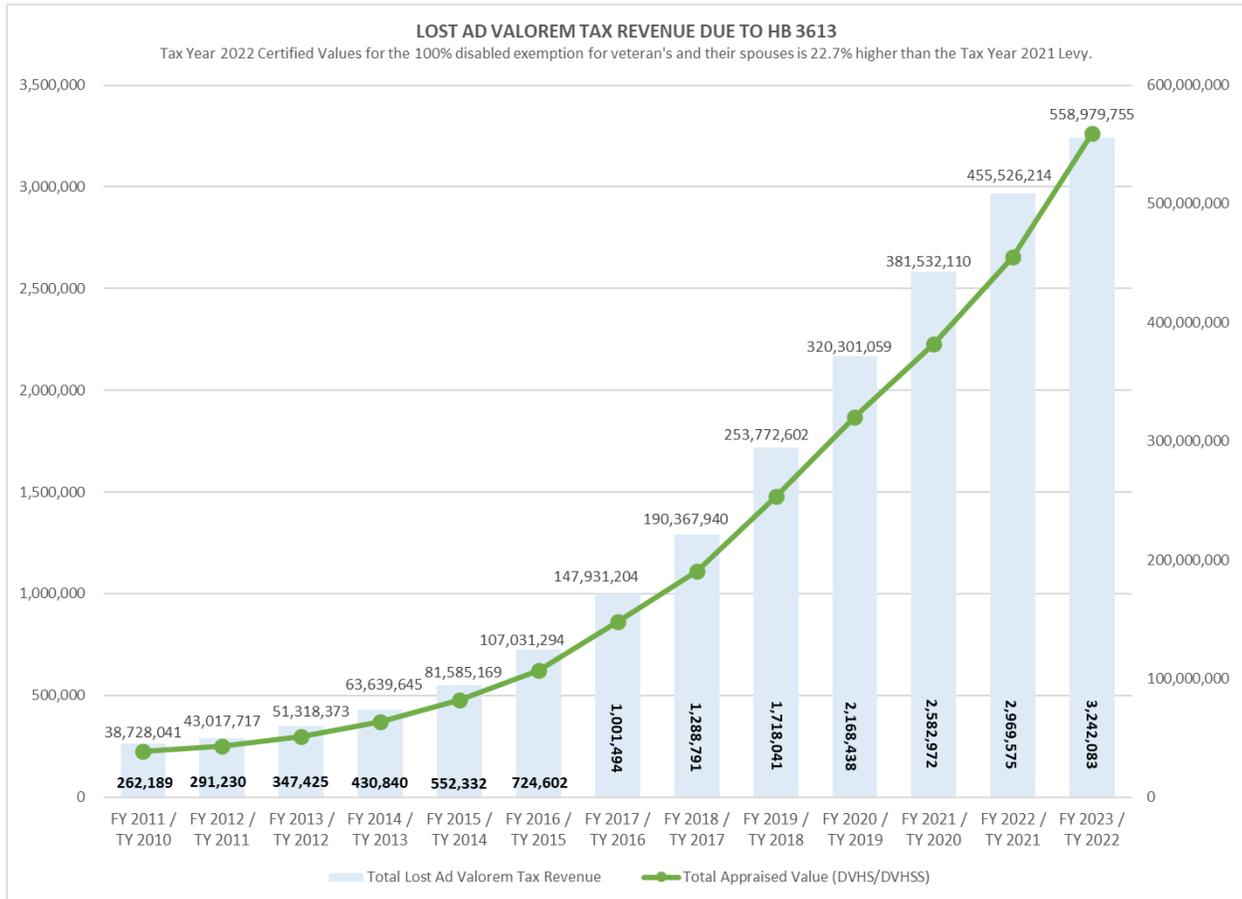
**Principal Issues / Challenges**

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 with engineering and construction quotes for obtaining gas generators to meet this requirement at \$3,198,100.

*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 will be \$6,195,000 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 \$56,012,000 and total expenditures of \$65,733,400. 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.

<b>FY 2022-2023 BUDGET</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>
General Fund	\$ 26,316,400	\$ 27,933,100
Debt Service Fund	3,215,400	3,148,400
Fixed Asset Fund	1,282,800	1,249,400
Capital Projects Fund	5,924,400	12,784,700
Utility Fund	10,996,200	12,227,200
Sanitation Fund	2,627,300	2,757,300
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	4,537,800	4,532,800
<b>TOTAL</b>	<b>\$ 56,012,000</b>	<b>\$ 65,733,400</b>

**GOVERNMENTAL FUNDS**

**GENERAL FUND REVENUES**

Total revenues for the General Fund for FY 2023 are \$26,316,400 a decrease of \$45,400 or (0.2)% 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 42.7% (\$11,242,100) 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 taxable value, including totals approved and those pending under protest, is \$2,492,143,680 per Truth in Taxation calculations performed by the Bell County Appraisal District. This is an increase of \$336,238,517 or 15.6% 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:

<b>Tax Rate</b>	<b>Rate</b>	<b>M&amp;O Rate</b>	<b>Revenue Amount</b>	<b>Difference in Revenue from Proposed Rate</b>
<b>Proposed Tax Rate</b>	<b>\$ 0.5800</b>	<b>\$ 0.4511</b>	<b>\$ 11,242,100</b>	<b>0</b>
No New Revenue Rate	\$ 0.5638	\$ 0.4349	\$ 10,838,300	\$ (403,800)
Voter Approval Rate	\$ 0.5927	\$ 0.4638	\$ 11,558,600	\$ 316,500
Voter Approval Rate, Adj	\$ 0.6135	\$ 0.4846	\$ 12,076,900	\$ 834,800
Proposed Rate Less One Penny	\$ 0.5700	\$ 0.4411	\$ 10,992,800	\$ (249,300)
Proposed Rate Plus One Penny	\$ 0.5900	\$ 0.4611	\$ 11,491,300	\$ 249,200

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
<b>Harker Heights</b>	<b>\$ 0.451100</b>	<b>\$ 0.128900</b>	<b>\$ 0.580000</b>
Belton	0.508000	0.077000	0.585000
Killeen	0.465600	0.157700	0.623300
Temple	0.296800	0.326700	0.623500
Copperas Cove*	0.411702	0.309326	0.721028

\*Adopted August 9, 2022.

*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	2,492,143,680
X	Proposed Tax Rate per \$100 Valuation	0.58000
=	Estimated Total Revenue	14,454,433
-	Estimated PY Adjusted Taxes	13,875,892
=	<b>Total More (Less) Raised Than Prior Year</b>	<b>578,541</b>
	Divided by Estimated PY Adjusted Taxes	13,875,892
=	<b>Percent Increase (Decrease)</b>	<b>4.2%</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 31.2% of the \$578,541 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 homestead value in Harker Heights is \$256,197 for Tax Year 2022 (Fiscal Year 2023); the calculation of the taxes owed would be as follows:

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

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

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 \$27,933,100, an increase of \$1,271,700 over the projected amount of \$26,661,400 for FY 2022. General Fund expenditures include:

Personnel

Salaries and fringe benefits total \$18,881,300 or 79.2% 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 Safety and Emergency 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 Public 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 will be receiving funding in the 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\* .....\$20,000
- Greater Killeen Community Clinic\* .....\$15,000
- Variety / Peaceable Kingdom .....\$15,000
- Harker Heights Community Resource Center .....\$6,000

\*prior year grant funding recipient

The Hill Country Transit District (the “HOP”) notified the City 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) .....\$475,000
- Transfer to Capital Projects (funding various projects).....\$3,500,000
- 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 \$1,616,700 for an ending fund balance of \$12,926,980. This exceeds the three-month fund balance requirement of \$5,956,325 by \$6,970,655.

**DEBT SERVICE FUND REVENUES**

Total revenues budgeted in the Debt Service Fund are proposed at \$3,215,400. This is \$49,500 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 calculated and used strictly to pay off the City’s debt. Truth in Taxation calculations done at a collection rate of 97.19% this year, provide a rate of \$0.1289 for the 2023 fiscal year. The amount of revenue estimated to be received at this rate is \$3,212,400.

**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 \$75,977. 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 \$1,282,800. 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 \$69,974. 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 \$5,924,400; \$5,900,000 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 \$15,663,300 in capital projects that are new as well as carryover projects from previous fiscal years. Following are some of the major projects proposed:

- Drainage Master Plan #2, Phases #2, 3 and 4 (Transfers, 2018 CO).....\$2,203,200
- 2021 Street Program – Winter Storm Uri (Transfers/General Fund Reserves) .....\$1,777,000
- Blowers and Generator Replacement at the Wastewater Plant (CSLRF) .....\$1,553,000
- 2023 Annual Street Improvements (Transfers).....\$1,033,300
- Drainage Master Plan #1, Connell Detention Pond (Transfers, 2018 CO).....\$1,024,200

The Coronavirus State and Local Relief Funds will fund \$2,878,600 of the capital projects proposed leaving \$12,784,700 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 \$515,550. 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 \$12,227,200, an increase of \$2,004,000 over the projected amount of \$10,223,200 for FY 2022. Utility Fund expenses include:

### Personnel

Salaries and fringe benefits total \$1,632,300 or 20.6% 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 \$1,158,900, an increase of \$1,010,600 from the prior year's projection of \$148,300. This increase is primarily due to the proposed budget amount of \$1,125,000 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. Forecasts are included to continue this effort through FY 2027 to have 100% of those homes that could potentially have lead service lines potholed. This unfunded mandate will cost the City \$6,195,000.

### 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 (\$475,000) and to the Capital Projects Fund (\$1,800,000) 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 \$1,231,000 of fund balance for a remaining fund balance of \$3,284,093. This exceeds the three-month fund balance requirement of \$1,976,425 by \$1,307,668.

## **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 \$2,757,300, an increase of \$192,400 over the projected amount of \$2,564,900 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 projected 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) and the Capital Projects Fund (\$300,000) are budgeted.

There is no fund balance requirement for the Sanitation Fund; a balance of \$64,472 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 Event Advertising (\$10,000), Chamber Tournaments (\$5,000), and the Food, Wine and Brew Festival – Promotion of the Arts (\$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 \$3,480,100 and a transfer of \$1,552,900 was also made during the fiscal year. The 2023 fiscal year budget proposes grant revenue of \$4,532,800.

Projects and purchases utilizing funds from the Coronavirus Fund are ongoing and include infrastructure/capital project expenses (\$2,878,600 – 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 \$28,300 and there is no fund balance requirement.

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

**ALL FUNDS SUMMARY BY FISCAL YEAR**

8/16/2022

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 \$56,012,000, a 3.0% increase from the \$54,355,400 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>27,591,805</b>	
<b>REVENUE SOURCES</b>				
Ad Valorem (Property Taxes)	13,234,039	14,155,500	14,454,500	2.1%
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	3,681,600	4,652,300	20.9%
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	7,632,800	2.8%
<b>TOTAL REVENUE SOURCES</b>	<b>47,015,754</b>	<b>54,355,400</b>	<b>56,012,000</b>	<b>3.0%</b>

FY 2023 proposed expenditures increased by \$12,521,000 over the FY 2022 projection for a total of \$65,733,400. Capital Improvement Projects is increasing by 60.0% over the prior year budget's projection with a total of \$15,663,300 proposed for FY 2023.

<b>EXPENDITURE TYPES</b>				
Personnel Service	17,762,317	18,987,200	20,703,400	8.3%
Supplies	882,210	1,128,600	1,208,600	6.6%
Maintenance	1,294,636	1,353,200	1,407,300	3.8%
Contractual Services	7,475,798	7,784,400	9,223,100	15.6%
Services	265,230	285,000	329,700	13.6%
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	170,500	105,000	-62.4%
Outside Agency Payments	131,500	134,500	145,500	7.6%
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	3,089,100	2,903,600	-6.4%
Capital Improvement Projects	2,286,847	6,258,700	15,663,300	60.0%
Debt Service Payments	5,562,983	5,585,000	5,573,500	-0.2%
Transfers Out	2,933,500	7,276,100	7,282,800	0.1%
<b>TOTAL EXPENDITURE TYPES</b>	<b>41,711,836</b>	<b>53,212,400</b>	<b>65,733,400</b>	<b>19.0%</b>
Increase (Decrease) in Fund Balance	5,303,918	1,143,000	(9,721,400)	
Ending Fund Balance (Actual/Estimate)	26,448,805	27,591,805	17,870,405	
Less Restricted Funds	(657,411)	(775,311)	(884,611)	
Less Reserve Requirements	(6,854,537)	(7,074,400)	(7,932,750)	
<b>Estimated Ending Fund Balance Remaining</b>	<b>18,936,857</b>	<b>19,742,094</b>	<b>9,053,044</b>	

**ALL FUNDS SUMMARY BY FUND TYPE**

8/16/2022

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 Project 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	5,243,100	54,355,400
FY 2022 Projected Expenditures	34,511,800	13,575,400	5,125,200	53,212,400
Increase (Decrease) in Fund Balance	193,600	831,500	117,900	1,143,000
<b>FY 2022 Projected Ending Fund Balance</b>	<b>21,965,081</b>	<b>4,851,413</b>	<b>775,311</b>	<b>27,591,805</b>
FY 2023 Proposed Revenues	36,739,000	14,508,400	4,764,600	56,012,000
FY 2023 Proposed Expenditures	45,115,600	15,962,500	4,655,300	65,733,400
Increase (Decrease) in Fund Balance	(8,376,600)	(1,454,100)	109,300	(9,721,400)
<b>FY 2023 Projected Ending Fund Balance</b>	<b>13,588,481</b>	<b>3,397,313</b>	<b>884,611</b>	<b>17,870,405</b>
Less Restricted Funds	0	0	(884,611)	(884,611)
Less Reserve Requirements	(5,956,325)	(1,976,425)	0	(7,932,750)
<b>FY 2023 Projected Fund Balance Remaining</b>	<b>7,632,156</b>	<b>1,420,888</b>	<b>0</b>	<b>9,053,044</b>

<sup>1</sup> The General Fund is transferring out \$3.5 million to Capital Projects from the City General Clearing account (fund balance/reserves) in an effort to continue to support infrastructure projects while the Utility Fund begins to support Senate Bill 3, an unfunded mandate.

<sup>1</sup> The Debt Service Fund is proposed to receive \$3,215,400 in revenue and has \$3,148,400 in expenditures budgeted for bond payments and appraisal district fees.

<sup>1</sup> Transfers into the Fixed Asset Fund exceed the amount of proposed expenditures for the 2023 fiscal year by \$33,400. 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 (Senate Bill 3).

<sup>2</sup> The Sanitation Fund is a pass-through to pay Centex Management for residential and commercial pickup and funds the City's Drop Site Center. These expenses exceed the proposed revenue by \$130,000. As work begins on moving the Drop Site, this fund is also contributing more in transfers to the Capital Projects Fund as funds are available.

<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>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 obligated by the 2024 fiscal year.

**TRENDS AND FORECASTS**

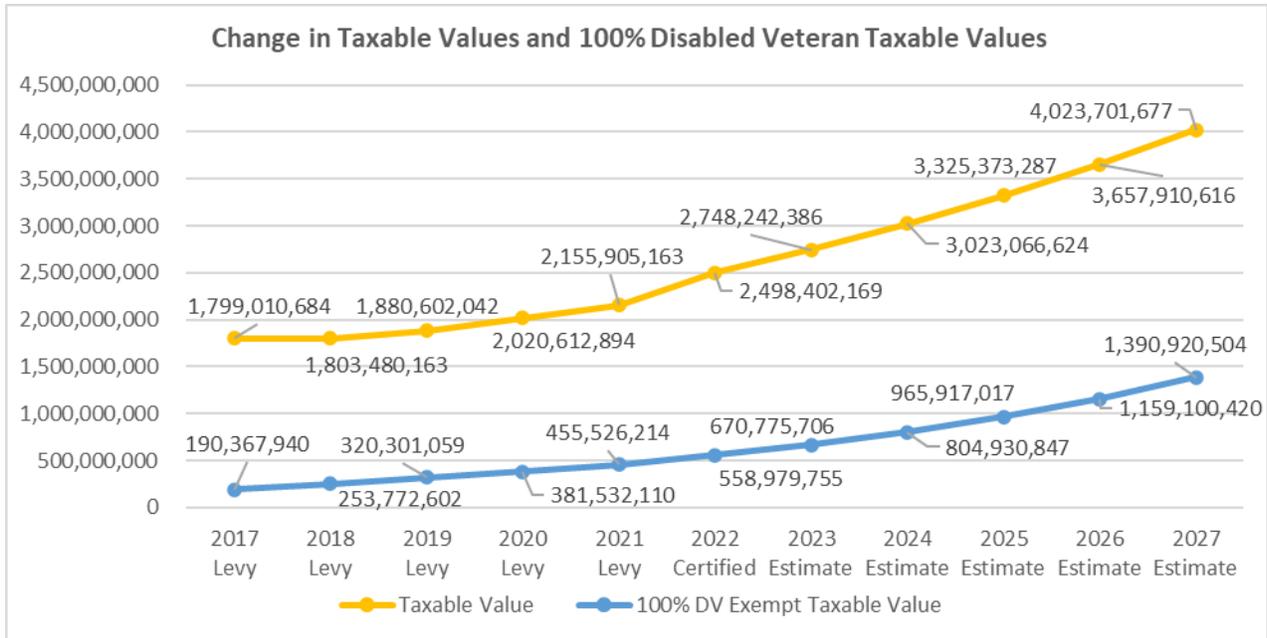
Those funds marked with an asterisk (\*) have a forecast within their respective sections, following their detailed budgets. The Capital Projects and Coronavirus Funds have forecasts built in as part of their budgets.

**GENERAL FUND\***

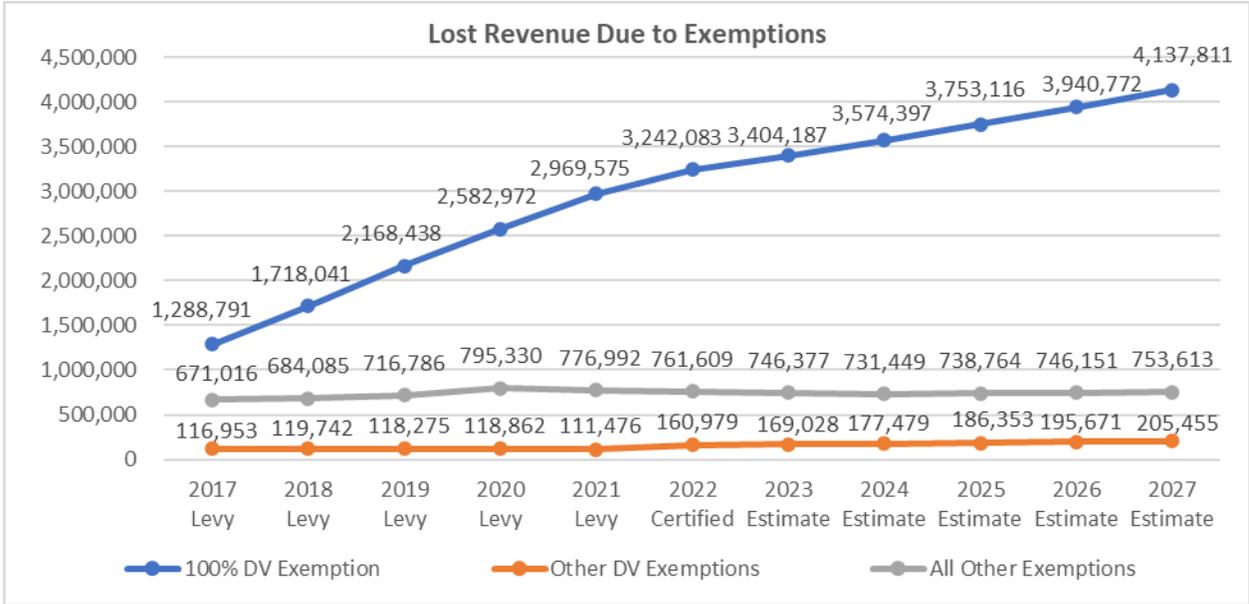
The General Fund is the main operating fund for the City.

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 42.7% 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.

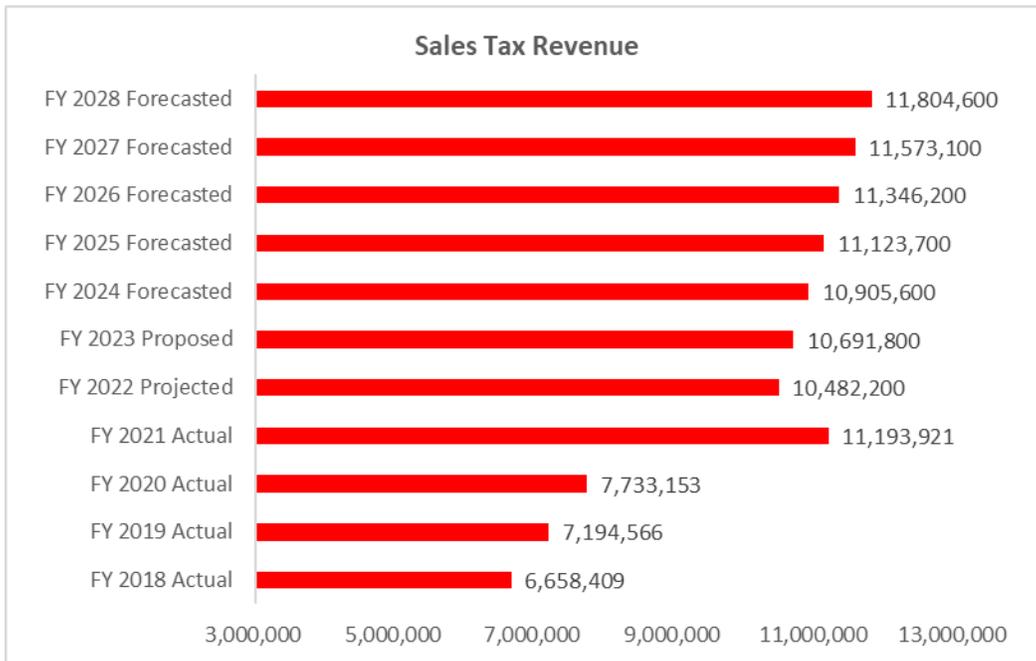


**TRENDS AND FORECASTS**



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 \$1,000,000 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

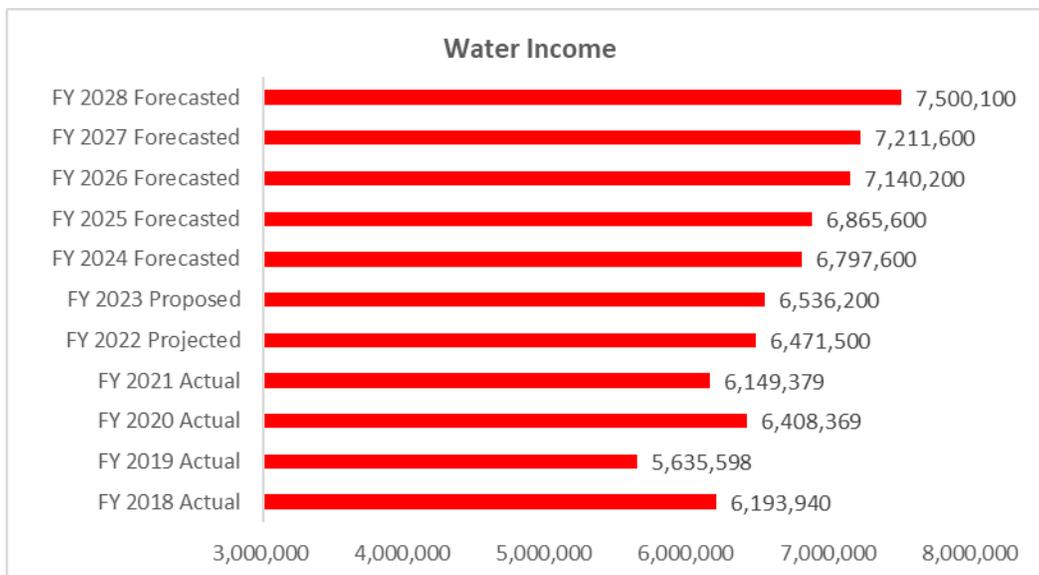
The current year projection includes projections for projects that were started in the current year, or even the prior year, based on where Staff feels it will be at fiscal year-end. Some of these projects may continue into the upcoming fiscal year, providing for a basis for the upcoming fiscal year's 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

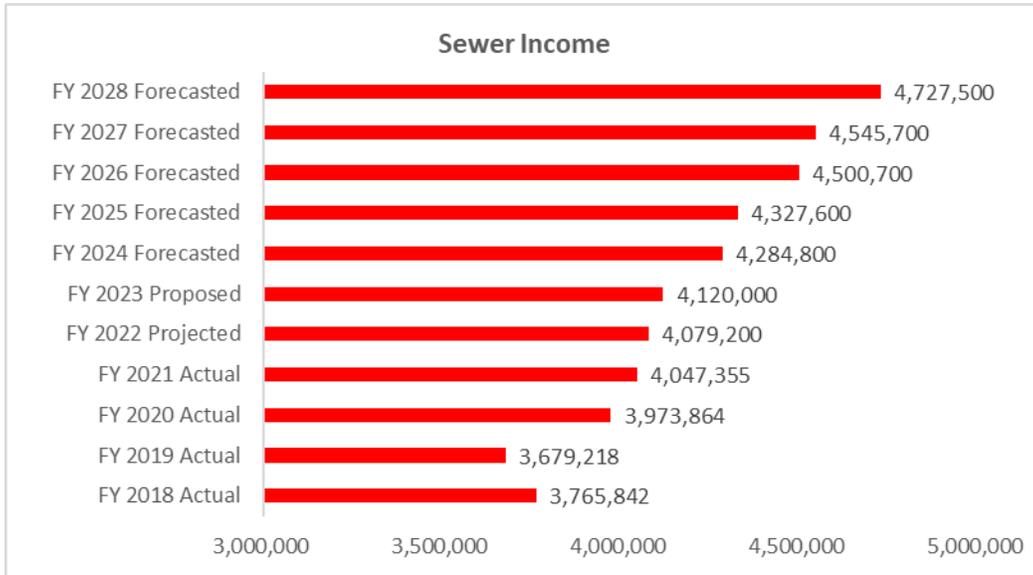
Water income is very elastic and depends a great deal on the weather. During budget planning, mid-year and nine-month revenue totals are used to determine projections as well as historical trends and patterns that may be similar. For the current 2022 fiscal year, it has been a very dry summer equating 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.



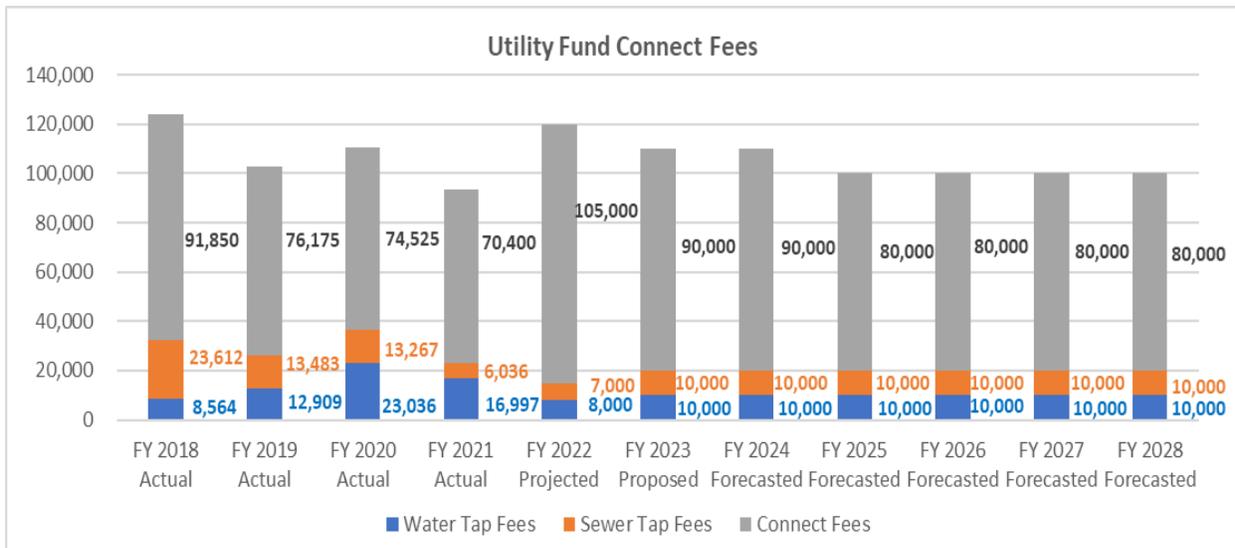
Sewer income is billed based on water consumption because there is not a way to determine the actual usage of sewer. Residential sewer charges are capped at 10,000-gallons; commercial usage is not capped. Projections for

## 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.

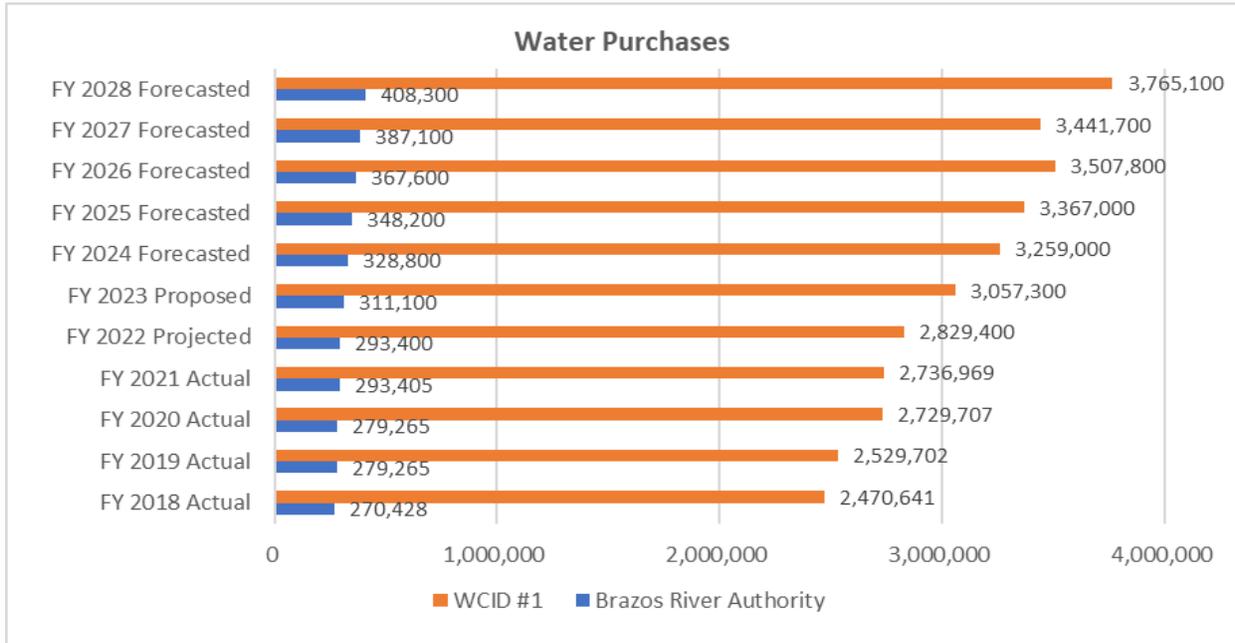


### Fund Specific Expenses

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

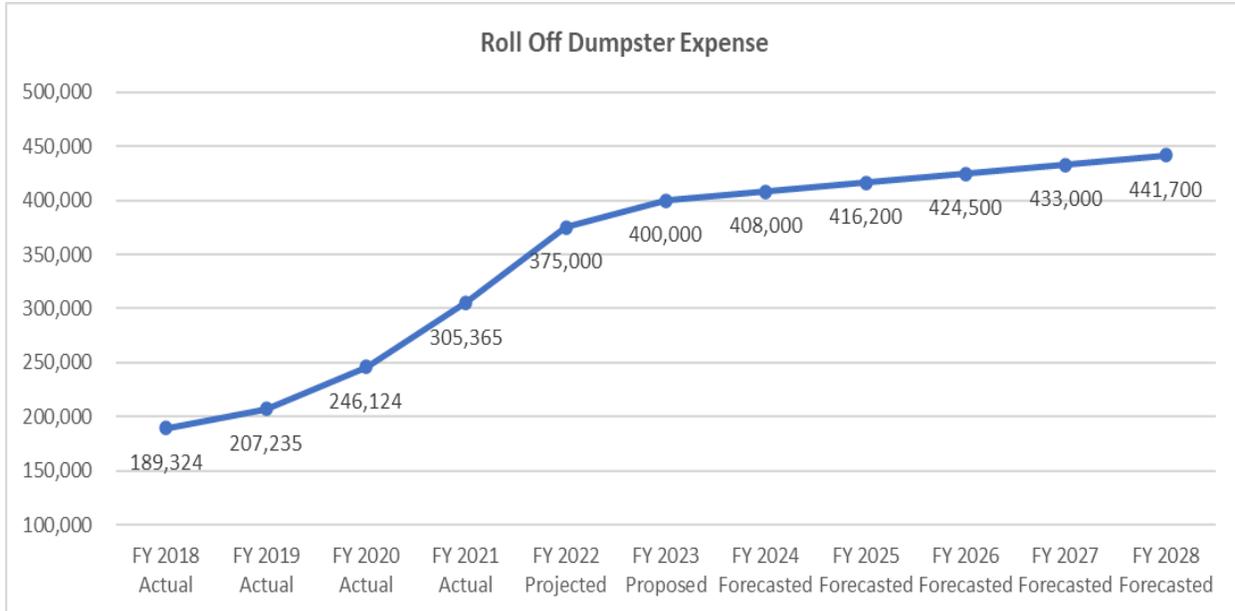
A flat fee is collected in revenue from residential and small commercial properties each month on utility bills for their trash pickup. Garbage income is forecasted at a two percent growth increase each fiscal year and a one percent increase every other year if needed. The revenue collected by the City 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

8/16/2022

	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>14,543,680</b>
PROPERTY TAXES						
700 Tax Receipts	10,143,100	10,003,861	10,994,600	10,332,195	10,994,600	11,242,100
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>11,242,100</b>
FRANCHISE TAXES						
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>
SALES AND OTHER TAXES						
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>
LICENSES AND PERMITS						
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>
FINES AND FEES						
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>
CHARGES FOR SERVICES						
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>
INTERGOVERNMENTAL PAYMENTS						
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>
INVESTMENT EARNINGS						
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

8/16/2022

	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>26,316,400</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>(299,600)</b>	<b>(1,616,700)</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>14,543,680</b>	<b>12,926,980</b>
<b>FUND BALANCE REQUIREMENT</b> (Three Months Operating Expense)	<b>5,404,975</b>	<b>5,301,563</b>	<b>5,637,675</b>		<b>5,478,775</b>	<b>5,956,325</b>

GENERAL FUND EXPENDITURE SUMMARY

8/16/2022

	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	322,000	318,500
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>937,800</b>	<b>1,014,500</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	122,900	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>854,300</b>	<b>882,900</b>
<b>CONTRACTUAL SERVICES</b>						
030 Property/Liability	194,000	192,494	197,500	189,570	196,800	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	502,700	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	251,700	277,800
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>1,679,000</b>	<b>1,802,500</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	1,436	0	1,021	2,900	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	45,400	51,600
042 Travel and Training	139,700	94,936	148,900	69,773	133,400	156,900
043 Impound Expense	500	105	500	290	500	500
097 Promotion of the Arts	0	0	0	0	0	2,000
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

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GENERAL FUND EXPENDITURE SUMMARY

8/16/2022

	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
SERVICES, continued						
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	3,000
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>212,600</b>	<b>266,900</b>
RECREATIONAL SERVICES						
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>
UTILITIES						
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>
GRANT EXPENSES						
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	7,100	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>170,500</b>	<b>105,000</b>
OUTSIDE AGENCY PAYMENTS						
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	20,000
409 Greater Killeen Comm Clinic	12,000	12,000	15,000	15,000	15,000	15,000
411 Variety/Peaceable Kingdom	0	0	0	0	0	15,000
412 HH Community Resource Center	0	0	0	0	0	6,000
<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>123,000</b>
LEASE AND RENTAL PAYMENTS						
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>
RESERVES AND REIMBURSEMENTS						
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>
TRANSFERS OUT						
800 Transfer to Fixed Assets	0	750,000	500,000	500,000	500,000	475,000
805 Transfer to Capital Projects	500,000	500,000	2,500,000	2,500,000	2,500,000	3,500,000
806 Transfer to Debt Service	0	0	0	0	0	0
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>4,107,800</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>26,661,400</b>	<b>27,933,100</b>

-13.44%

4.77%

	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	8,000	10,000
097 Promotion of the Arts	0	0	0	0	0	2,000
<b>TOTAL SERVICES</b>	<b>41,000</b>	<b>34,458</b>	<b>31,900</b>	<b>4,385</b>	<b>8,200</b>	<b>34,700</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	20,000
409 Greater Killeen Comm Clinic	12,000	12,000	15,000	15,000	15,000	15,000
411 Variety/Peaceable Kingdom	0	0	0	0	0	15,000
412 HH Community Resource Center	0	0	0	0	0	6,000
<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>123,000</b>
<b>GRAND TOTAL</b>	<b>177,500</b>	<b>164,178</b>	<b>182,100</b>	<b>85,093</b>	<b>159,700</b>	<b>199,200</b>
					-12.30%	24.73%

**ADMINISTRATION**

8/16/2022

	<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	3,000
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>55,900</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>1,633,900</b>

1.24%

10.85%

## FINANCE

8/16/2022

	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

8/16/2022

	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	7,500	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>118,100</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	18,000	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>30,500</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	4,600	4,000
<b>TOTAL INSURANCE</b>	<b>22,300</b>	<b>15,488</b>	<b>18,500</b>	<b>14,128</b>	<b>18,300</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>1,020,000</b>	<b>1,114,300</b>
					-5.50%	9.25%

## POLICE DEPARTMENT

8/16/2022

	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	165,000	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>304,000</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	17,500
<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>503,100</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	2,191	0	0	(1,700)	0
041 Dues and Subscriptions	7,000	7,946	7,000	4,970	8,000	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>36,800</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	6,300	3,200
<b>TOTAL GRANT EXPENSES</b>	<b>143,800</b>	<b>163,334</b>	<b>130,500</b>	<b>76,038</b>	<b>158,500</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>6,830,200</b>	<b>7,691,600</b>
					-6.90%	12.61%

## MUNICIPAL COURT

8/16/2022

	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

8/16/2022

	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	9,300	8,000
<b>TOTAL SERVICES</b>	<b>8,600</b>	<b>5,895</b>	<b>10,400</b>	<b>5,642</b>	<b>10,300</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>431,900</b>	<b>427,600</b>
					5.88%	-1.00%

CODE ENFORCEMENT

8/16/2022

	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	2,500	3,500
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>12,500</b>	<b>16,500</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	49,900	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>166,300</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>631,600</b>	<b>684,400</b>

5.74%

8.36%

FIRE DEPARTMENT

8/16/2022

	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	68,000	60,000
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>225,400</b>	<b>280,500</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>5,168,000</b>	<b>5,239,800</b>

6.60%

1.39%

**INFORMATION TECHNOLOGY**

8/16/2022

	<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

8/16/2022

	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

8/16/2022

	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	36,000	40,000
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>83,500</b>	<b>93,500</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	30,700	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>53,200</b>	<b>55,900</b>
<b>SERVICES</b>						
035 Unemployment Payments	0	0	0	1,021	5,500	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>16,400</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>1,965,900</b>	<b>2,149,300</b>

-3.89%

9.33%

## STREETS

8/16/2022

	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	(900)	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>3,400</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>989,500</b>	<b>1,151,600</b>
					-12.83%	16.38%

**MAINTENANCE**

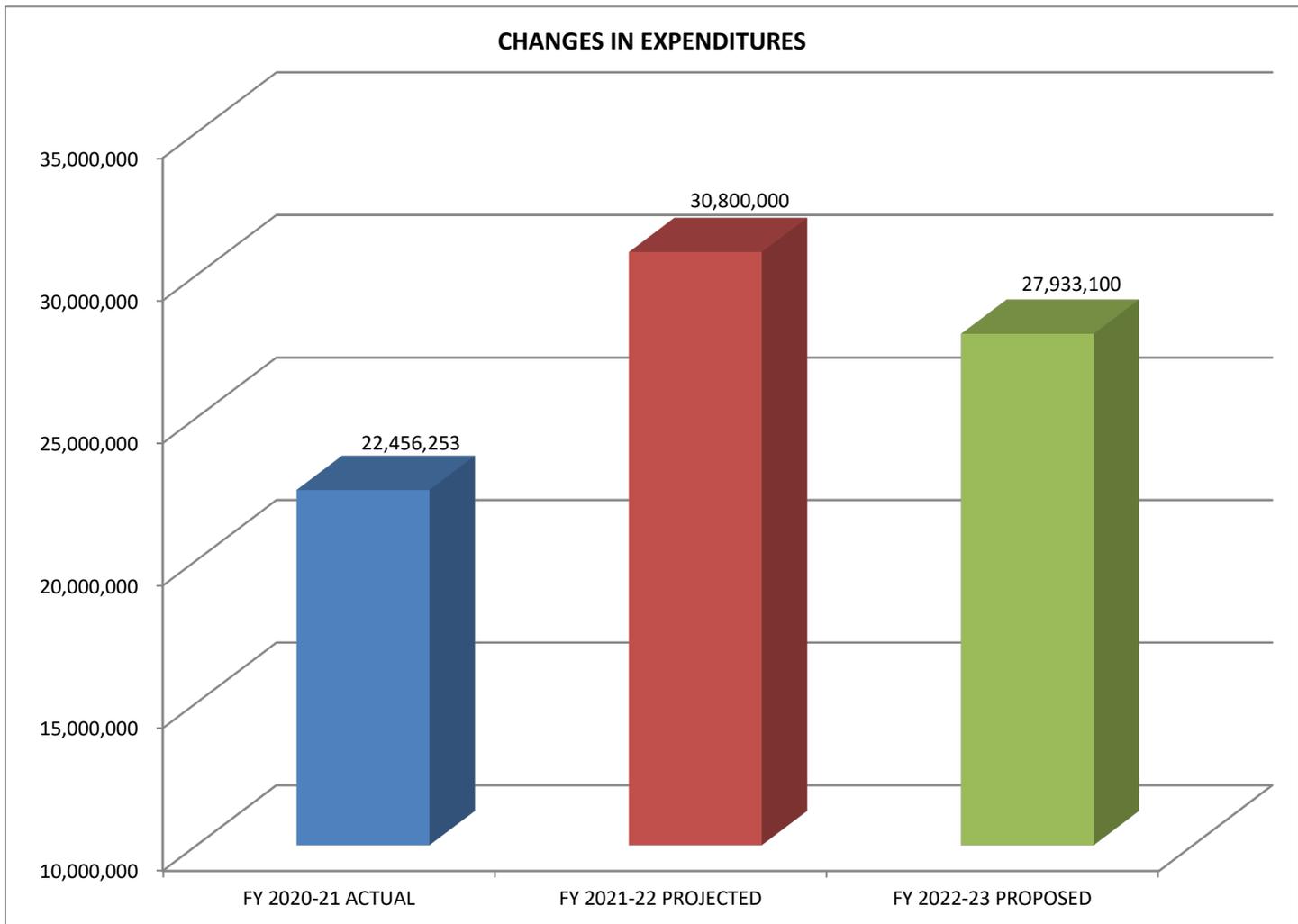
8/16/2022

	<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 UTILITES</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**

8/16/2022

	<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	159,700	199,200
Administration	1,328,900	1,701,112	1,456,000	700,661	1,474,000	1,633,900
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	1,020,000	1,114,300
Police	6,929,000	6,483,831	7,336,300	3,575,493	6,830,200	7,691,600
Municipal Court	807,500	883,400	927,500	397,614	768,700	885,800
Planning & Development	374,200	392,849	407,900	217,507	431,900	427,600
Code Enforcement	762,800	639,282	597,300	325,105	631,600	684,400
Fire & EMS Operations	4,731,000	4,937,849	4,847,900	2,652,552	5,168,000	5,239,800
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	1,965,900	2,149,300
Streets	1,097,800	968,900	1,135,200	453,046	989,500	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	475,000
Transfer to Capital Projects	500,000	500,000	2,500,000	2,500,000	2,500,000	3,500,000
Transfer to Debt Service	0	0	0	0	0	0
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>26,661,400</b>	<b>27,933,100</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>14,543,680</b>	<b>12,926,980</b>	<b>10,949,080</b>	<b>9,793,980</b>	<b>8,445,980</b>	<b>7,398,280</b>
<b>REVENUES:</b>										
7xx Property Taxes	10,143,100	10,058,246	10,994,600	10,994,600	11,242,100	11,354,500	11,468,000	11,582,700	11,698,500	11,815,500
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>25,866,400</b>	<b>26,125,000</b>	<b>26,508,800</b>	<b>26,898,900</b>	<b>27,295,300</b>	<b>27,698,400</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	0	0	0	0	0
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	200,000	200,000	200,000	200,000	200,000
<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>26,316,400</b>	<b>26,325,000</b>	<b>26,708,800</b>	<b>27,098,900</b>	<b>27,495,300</b>	<b>27,898,400</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	937,800	1,014,500	1,024,600	1,034,800	1,045,100	1,055,600	1,066,200
Maintenance	741,900	765,036	797,600	854,300	882,900	891,700	900,600	909,600	918,700	927,900
Contractual Services	1,835,500	1,753,566	1,825,000	1,679,000	1,802,500	1,820,500	1,838,700	1,857,100	1,875,700	1,894,500
Services	272,500	202,308	259,800	212,600	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	170,500	105,000	0	0	0	0	0
Outside Agency Payments	109,000	109,000	112,000	112,000	123,000	184,000	184,000	184,000	184,000	184,000
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>21,915,100</b>	<b>23,825,300</b>	<b>24,402,900</b>	<b>24,963,900</b>	<b>25,546,900</b>	<b>26,143,000</b>	<b>26,751,600</b>
Transfers Out										
800 Transfer to Fixed Assets	0	750,000	500,000	500,000	475,000	400,000	400,000	400,000	400,000	400,000
805 Transfer to Capital Projects	500,000	500,000	2,500,000	2,500,000	3,500,000	3,500,000	2,500,000	2,500,000	2,000,000	1,000,000
806 Transfer to Debt Service	0	0	0	0	0	0	0	0	0	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	4,107,800	3,900,000	2,900,000	2,900,000	2,400,000	1,400,000
<b>TOTAL EXPENDITURES</b>	<b>22,479,200</b>	<b>22,456,253</b>	<b>30,795,500</b>	<b>26,661,400</b>	<b>27,933,100</b>	<b>28,302,900</b>	<b>27,863,900</b>	<b>28,446,900</b>	<b>28,543,000</b>	<b>28,151,600</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>3,897,600</b>	<b>4,417,919</b>	<b>(6,919,100)</b>	<b>(299,600)</b>	<b>(1,616,700)</b>	<b>(1,977,900)</b>	<b>(1,155,100)</b>	<b>(1,348,000)</b>	<b>(1,047,700)</b>	<b>(253,200)</b>
<b>ENDING FUND BALANCE</b>	<b>13,757,215</b>	<b>14,843,280</b>	<b>10,453,944</b>	<b>14,543,680</b>	<b>12,926,980</b>	<b>10,949,080</b>	<b>9,793,980</b>	<b>8,445,980</b>	<b>7,398,280</b>	<b>7,145,080</b>
Three Month Fund Balance Requirement	5,404,975	5,301,563	5,636,550	5,478,775	5,956,325	6,100,725	6,240,975	6,386,725	6,535,750	6,687,900
Over (Under)	8,352,240	9,541,717	4,817,394	9,064,905	6,970,655	4,848,355	3,553,005	2,059,255	862,530	457,180

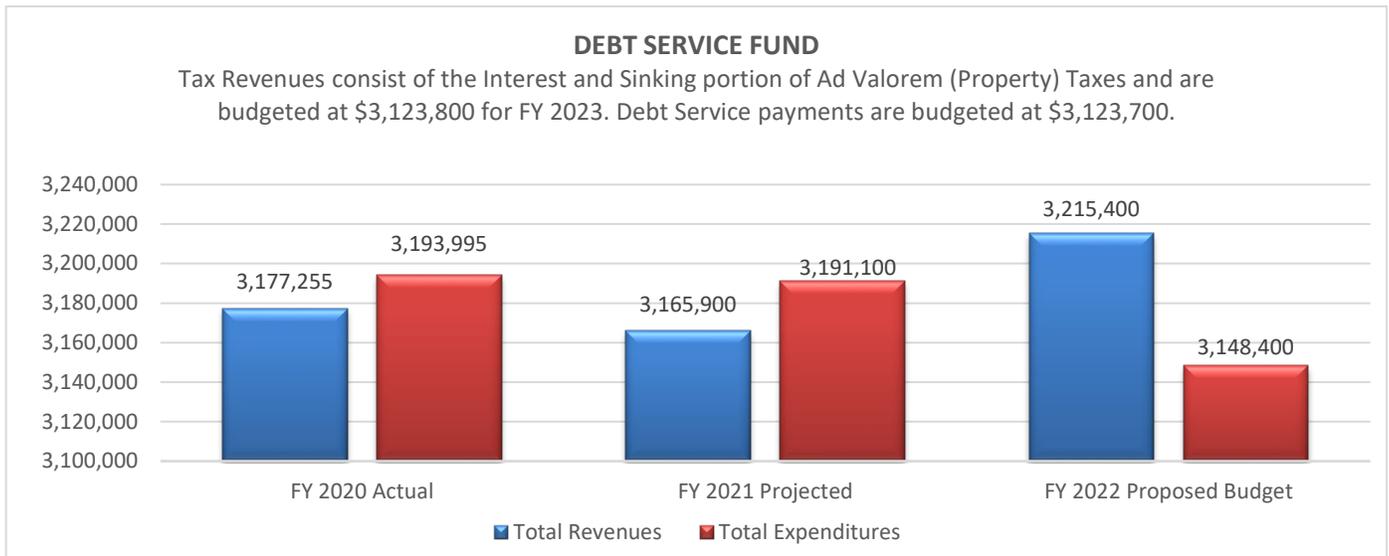
A large, light gray number '11' is centered on the page. A red, five-pointed star with a halftone dot pattern is overlaid on the number. The text 'DEBT SERVICE FUND' and 'DEBT SCHEDULES' is centered over the star.

**DEBT SERVICE FUND**  
**DEBT SCHEDULES**

**DEBT SERVICE FUND**

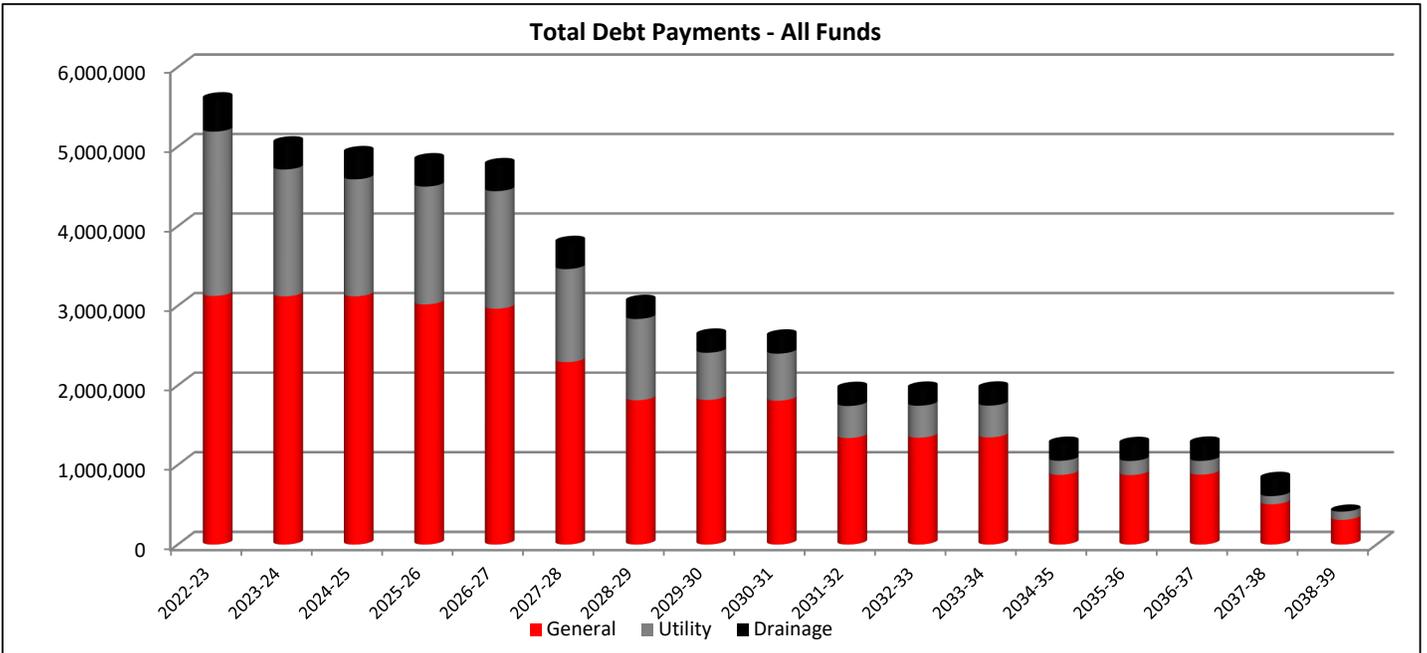
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	<b>FY 2020-21 BUDGET</b>	<b>FY 2020-21 ACTUAL</b>	<b>FY 2021-22 BUDGET</b>	<b>FY 2021-22 MID-YEAR</b>	<b>FY 2021-22 PROJECTED</b>	<b>FY 2022-23 PROPOSED BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	<b>36,983</b>	<b>50,917</b>	<b>66,817</b>	<b>34,177</b>	<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	3,212,400
801 Transfer from General Fund	0	0	0	0	0	0
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>3,215,400</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>67,000</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>75,977</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>	

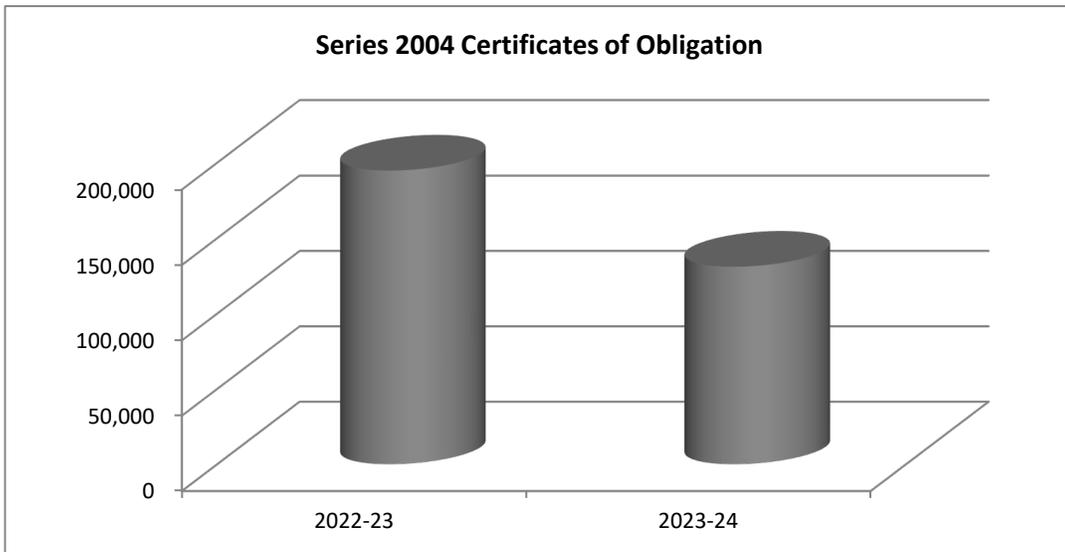


**Combination Tax & Utility System Revenue  
Certificates of Obligation  
Series 2004**

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

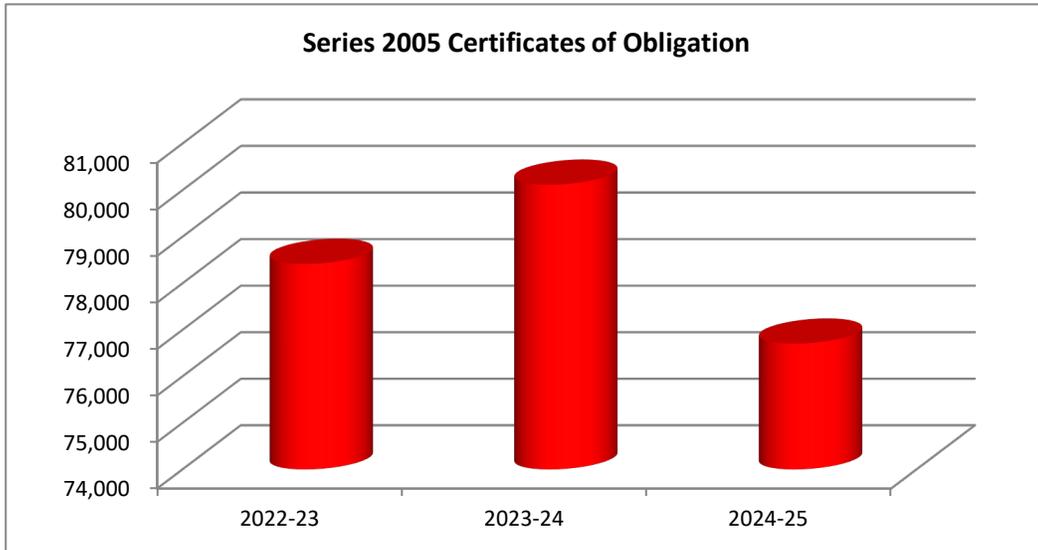


**Combination Tax & Utility System Revenue  
Certificates of Obligation  
Series 2005**

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%

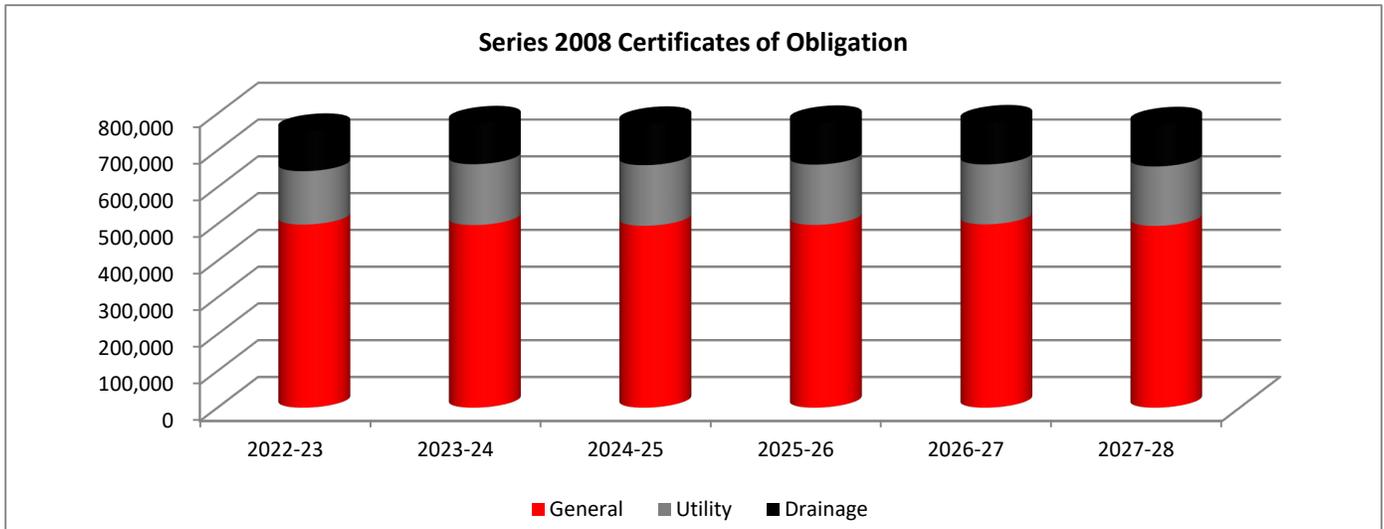
Ratings at Issuance: "A+" Standard and Poor's

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

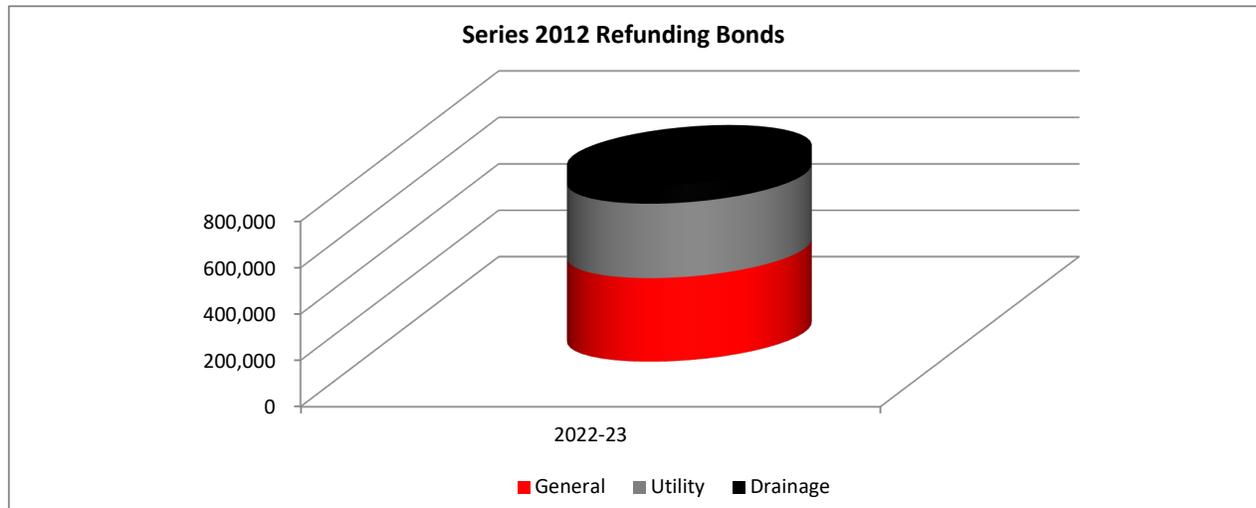


**General Obligation  
Refunding Bonds  
Series 2012**

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

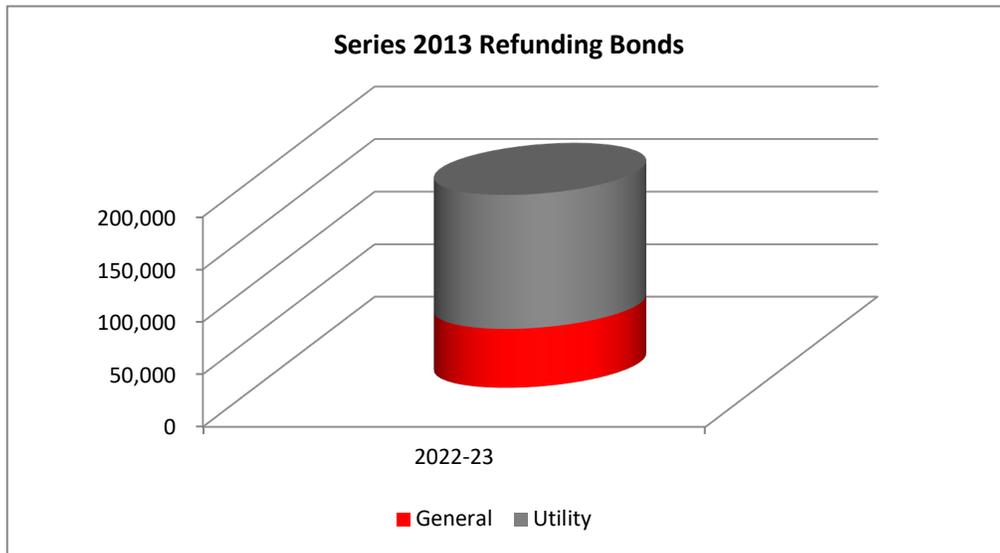


**General Obligation  
Refunding Bonds  
Series 2013**

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



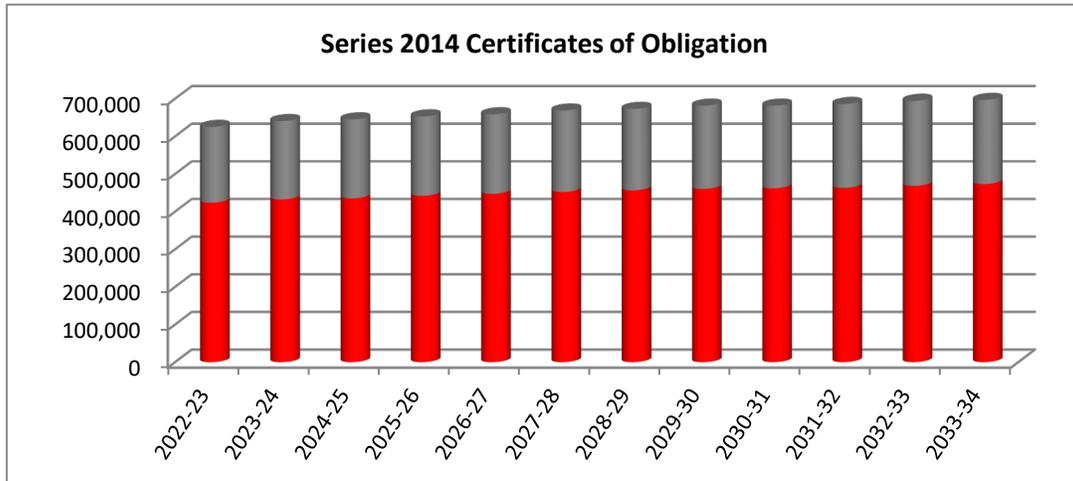
**Combination Tax & Utility System Revenue  
Certificates of Obligation  
Series 2014**

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

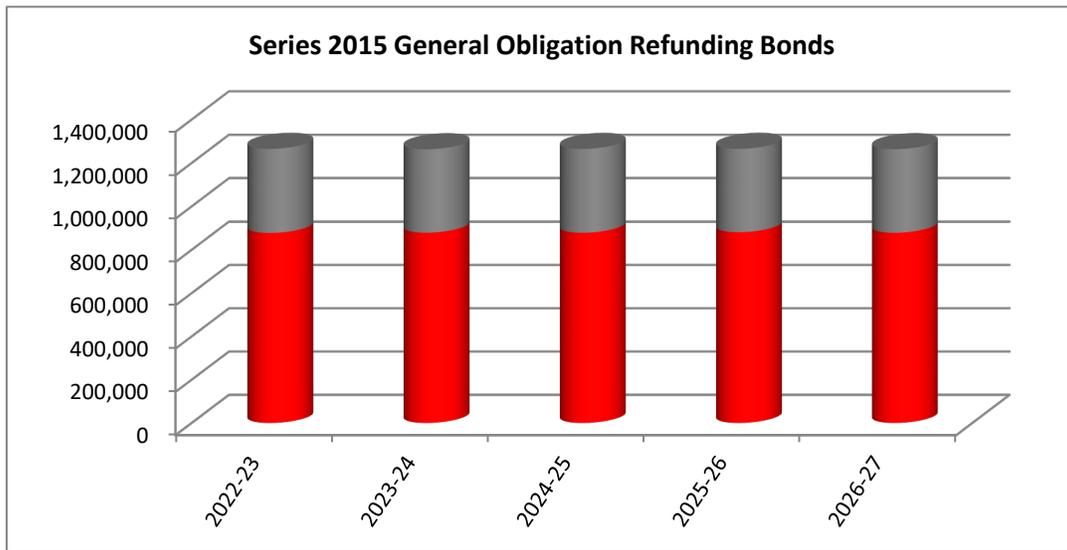


**General Obligation  
Refunding Bonds  
Series 2015**

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.

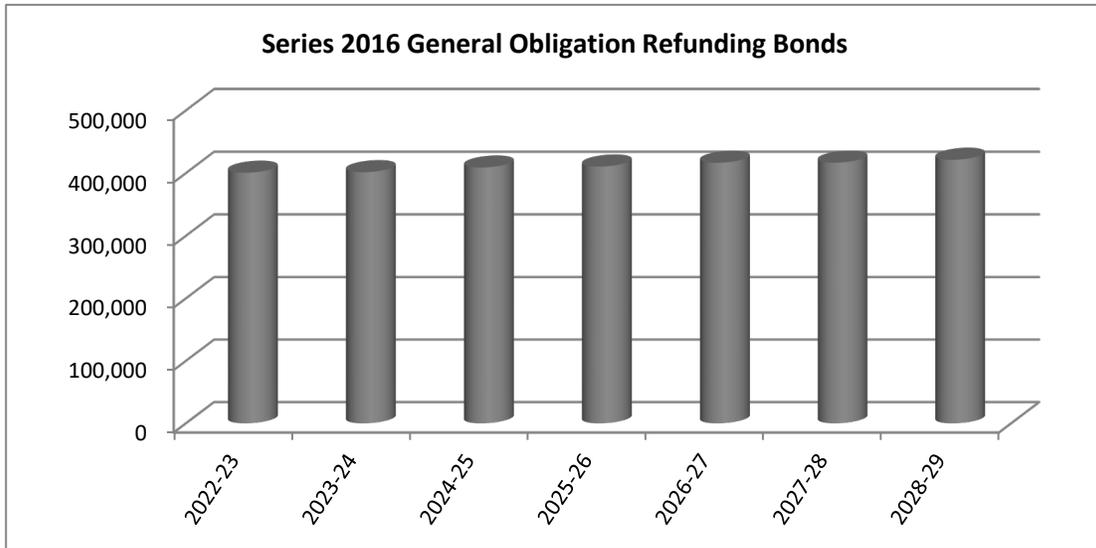


**General Obligation  
Refunding Bonds  
Series 2016**

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.



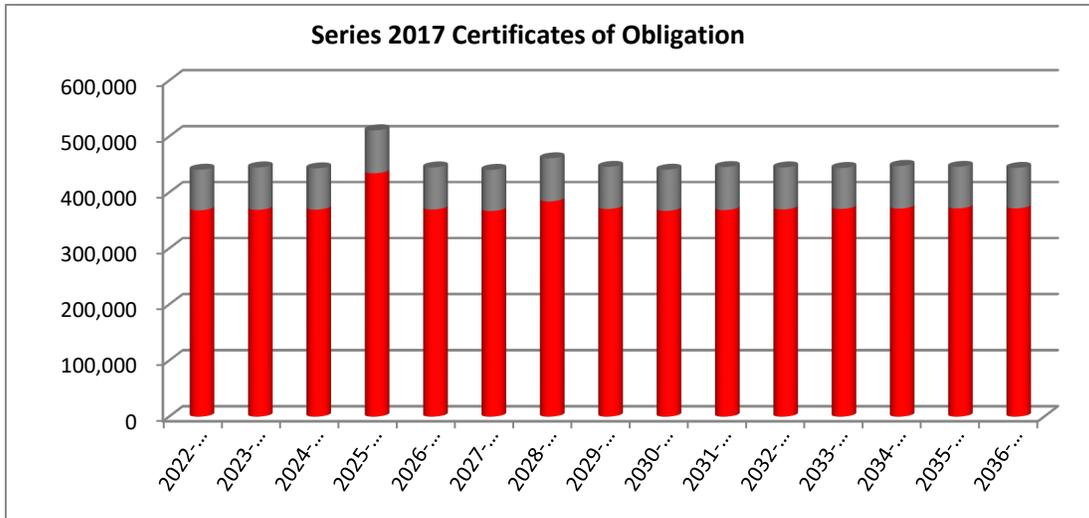
**Combination Tax & Utility System Revenue  
Certificates of Obligation  
Series 2017**

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



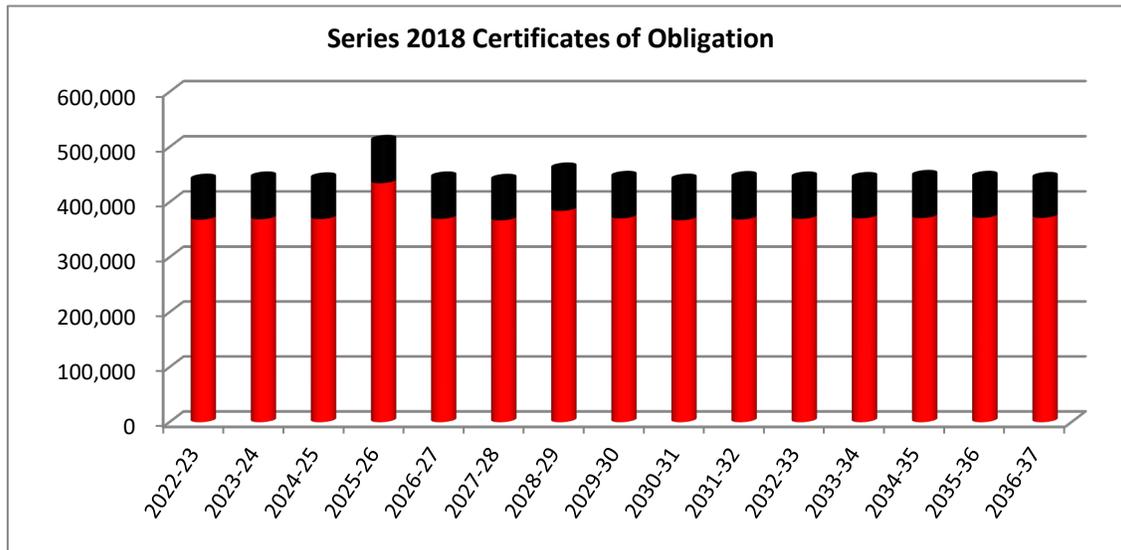
**Combination Tax & Utility System Revenue  
Certificates of Obligation  
Series 2018**

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



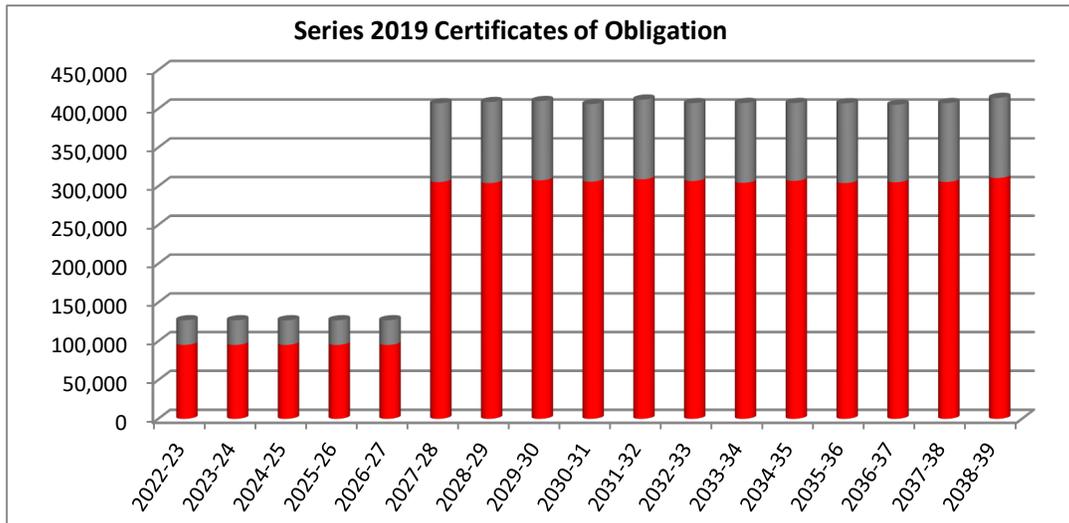
**Combination Tax & Utility System Revenue  
Certificates of Obligation  
Series 2019**

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

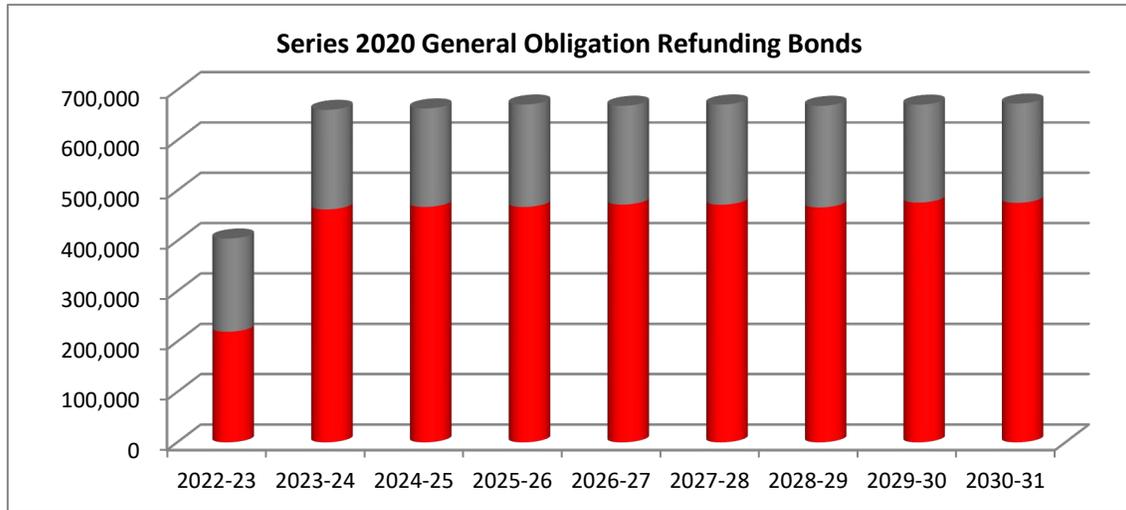
Original Value: \$6,065,000

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 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	36,983	50,917	66,817	34,177	8,977	75,977	142,577	120,577	98,577	76,577
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	3,212,400	3,206,900	3,119,200	3,017,200	2,962,600	2,292,200
703 Fines and Penalties - Taxes	0	0	0	0	0	0	0	0	0	0
801 Transfer from General Fund	0	0	0	0	0	0	0	0	0	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>3,215,400</b>	<b>3,209,900</b>	<b>3,122,200</b>	<b>3,020,200</b>	<b>2,965,600</b>	<b>2,295,200</b>
EXPENSES:										
084 BCAD Fees	32,500	32,440	33,000	31,300	24,700	25,000	25,000	25,000	25,000	25,000
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>3,143,300</b>	<b>3,144,200</b>	<b>3,042,200</b>	<b>2,987,600</b>	<b>2,317,100</b>
<b>OPERATING INCOME (LOSS):</b>	<b>21,400</b>	<b>(16,740)</b>	<b>(30,900)</b>	<b>(25,200)</b>	<b>67,000</b>	<b>66,600</b>	<b>(22,000)</b>	<b>(22,000)</b>	<b>(22,000)</b>	<b>(21,900)</b>
<b>ENDING FUND BALANCE</b>	<b>58,383</b>	<b>34,177</b>	<b>35,917</b>	<b>8,977</b>	<b>75,977</b>	<b>142,577</b>	<b>120,577</b>	<b>98,577</b>	<b>76,577</b>	<b>54,677</b>

A large, stylized logo consisting of the letters 'I' and 'A' in a grey, blocky font. A red, five-pointed star with a halftone dot pattern is superimposed over the center of the 'IA'.

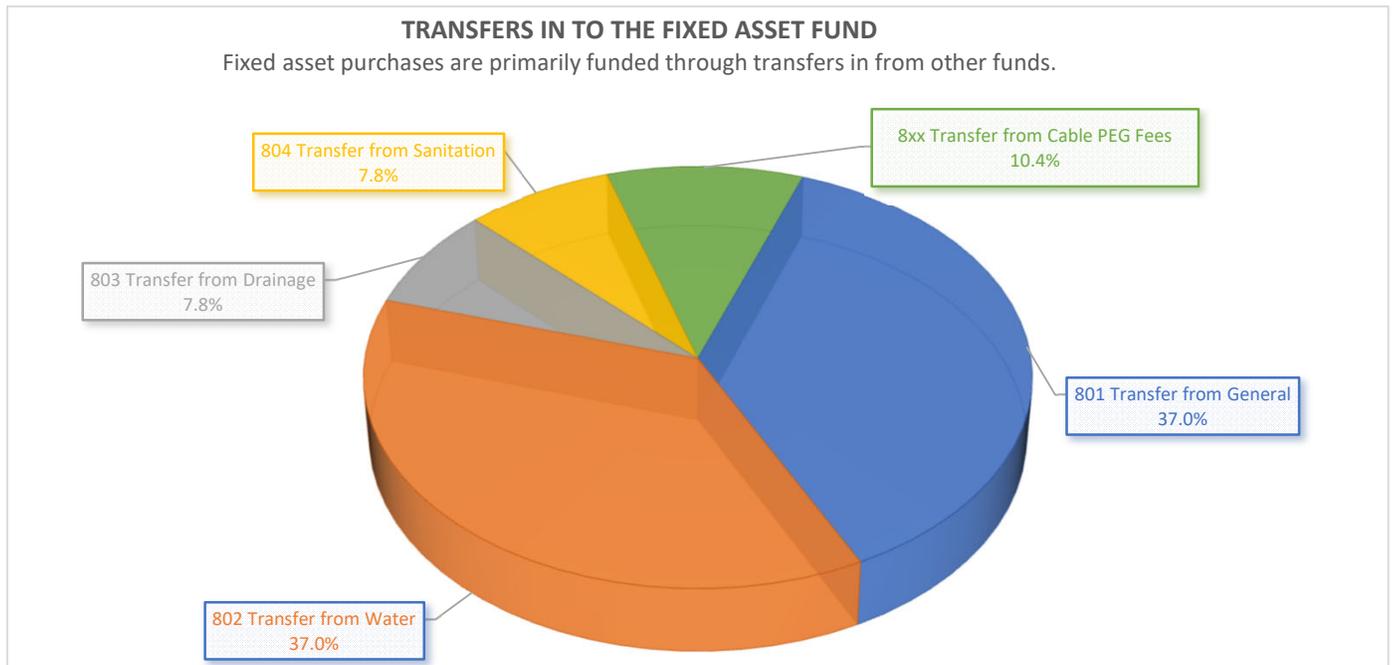
**FIXED ASSET FUND**

**FIXED ASSET FUND REVENUE SUMMARY**

8/16/2022

	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>36,574</b>
<b>REVENUES</b>						
801 Transfer from General	0	750,000	500,000	500,000	500,000	475,000
802 Transfer from Water	500,000	0	0	0	0	475,000
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>1,282,800</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>(546,800)</b>	<b>33,400</b>
<b>ENDING FUND BALANCE</b>	<b>264,789</b>	<b>583,374</b>	<b>146,301</b>	<b>710,934</b>	<b>36,574</b>	<b>69,974</b>

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



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

8/16/2022

	<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	654,200	1,481,500
Information Technology	302,700	552,050	183,400	268,954	354,900	217,600
Public Library	88,000	92,480	98,300	49,746	105,900	112,800
Activity Center	0	0	0	0	0	24,000
Parks & Recreation	105,000	34,197	93,400	23,814	124,300	69,200
Streets	164,800	143,205	324,300	8,858	392,400	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>2,170,900</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	171,700	39,300
Wastewater Operations	22,200	100,774	1,192,500	73,456	733,600	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>918,200</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>3,089,100</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	1,442,800	1,654,200
Coronavirus State and Local Recovery Funds	0	0	611,100	32,039	147,200	0
<b>TOTAL FUNDED BY OTHER FUNDS</b>	<b>0</b>	<b>7,768</b>	<b>1,908,300</b>	<b>278,374</b>	<b>1,598,900</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>1,490,200</b>	<b>1,249,400</b>

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

8/16/2022

	<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
Subtotal Police Department	218,300	227,417	434,500	91,565	477,400	256,500
Less Use of Coronavirus Relief	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	148,800	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
Subtotal Fire Department	260,600	38,110	442,500	363,000	654,200	1,481,500
Less Use of Coronavirus Relief	0	0	(429,200)	(129,617)	(409,700)	(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
Subtotal Information Technology	302,700	552,050	183,400	268,954	354,900	217,600
Less Use of Coronavirus Relief	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>

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

8/16/2022

	<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>
Public Library						
702 Building and Improvements	0	0	6,300	0	15,900	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
Subtotal Public Library	88,000	92,480	98,300	49,746	105,900	112,800
Less Use of Donated Funds	0	(7,768)	0	0	(8,900)	0
<b>Total Public Library</b>	<b>88,000</b>	<b>84,712</b>	<b>98,300</b>	<b>49,746</b>	<b>97,000</b>	<b>112,800</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	40,400	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>124,300</b>	<b>69,200</b>
Street Department						
705 Equipment	0	143,205	264,600	8,858	332,600	0
707 Vehicle	164,800	0	59,700	0	59,800	312,100
Subtotal Street Department	164,800	143,205	324,300	8,858	392,400	312,100
Less Use of Coronavirus Relief	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>66,300</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>977,500</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	159,800	39,300
Subtotal Water Operatoins	203,600	0	111,900	69,605	171,700	39,300
Less Use of Coronavirus Relief	0	0	(100,000)	0	(102,100)	0
<b>Total Water Operations</b>	<b>203,600</b>	<b>0</b>	<b>11,900</b>	<b>69,605</b>	<b>69,600</b>	<b>39,300</b>
Wastewater Operations						
705 Equipment	22,200	100,774	1,192,500	73,456	733,600	215,300
Less Use of Coronavirus Relief	0	0	(157,300)	0	(156,200)	0
Less Use of ARPA CSLRF Funds	0	0	(611,100)	(32,039)	(147,200)	0
<b>Total Wastewater Operations</b>	<b>22,200</b>	<b>100,774</b>	<b>424,100</b>	<b>41,417</b>	<b>430,200</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>512,700</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>1,490,200</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**

	<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>	<b>481,589</b>	<b>726,525</b>	<b>326,001</b>	<b>583,374</b>	<b>36,574</b>	<b>69,974</b>	<b>69,974</b>	<b>69,974</b>	<b>69,974</b>	<b>69,974</b>
REVENUES:										
801 Transfer from General	0	750,000	500,000	500,000	475,000	400,000	400,000	400,000	400,000	400,000
802 Transfer from Water	500,000	0	0	0	475,000	400,000	400,000	400,000	400,000	400,000
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>1,282,800</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
EXPENDITURES										
Fixed Asset Purchases	1,376,100	1,200,919	2,936,600	3,089,100	2,903,600	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>1,376,100</b>	<b>1,200,919</b>	<b>2,936,600</b>	<b>3,089,100</b>	<b>2,903,600</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</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	1,442,800	0	0	0	0	0	0
Coronavirus State/Local Recovery Funds	0	0	611,100	147,200	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>1,598,900</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>(546,800)</b>	<b>33,400</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>36,574</b>	<b>69,974</b>	<b>69,974</b>	<b>69,974</b>	<b>69,974</b>	<b>69,974</b>	<b>69,974</b>



**CAPITAL PROJECTS FUND**

CAPITAL IMPROVEMENT PROGRAM SUMMARY OF REVENUES AND EXPENDITURES

8/16/2022

	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>7,375,850</b>	<b>515,550</b>	<b>322,350</b>	<b>979,050</b>	<b>1,111,750</b>	<b>833,150</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	5,900,000	5,350,000	4,050,000	4,150,000	5,050,000	5,100,000
<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>5,924,400</b>	<b>8,229,800</b>	<b>4,070,000</b>	<b>4,170,000</b>	<b>6,220,000</b>	<b>5,520,000</b>
<b>EXPENDITURES</b>										
<b>Water Projects</b>										
036 Beeline Drive Waterline Replacement (NB,2019,CF)	490,200	0	440,000	25,600	429,600	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	0	391,500	421,500	0	0	0	0
3xx Water Pump Station Emergency Generators (NB)	0	0	0	0	542,200	2,645,900	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>84,400</b>	<b>1,388,300</b>	<b>3,092,400</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	70,000	629,700	0	0	0	0	0
401 VFW Lift Station Upgrade (NB,CF)	50,000	0	50,000	0	50,000	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	37,300	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	45,000	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	2,078,900	603,500	0	0	0	0	0
521 2nd Belt Filter Press - Sludge Dewatering Bldg (NB,CF)	505,000	30,500	923,500	937,000	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>3,217,700</b>	<b>4,701,700</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	22,100	0	0	0	0	0	0
501 Roy Reynolds Bridge Abutment Stabilization (2018)	122,100	3,500	136,100	0	134,100	0	0	0	0	0
512 Master Plan - Connell Detention Pond (NB,2018)	1,101,200	0	1,027,200	0	1,024,200	0	0	0	0	0
512 Master Plan - Phase 2, 3, 4 (NB,2018)	2,221,000	54,169	2,312,500	18,700	2,203,200	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 (CF)	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>70,800</b>	<b>3,774,000</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	44,500	0	0	0	0	0	0
537 New Cubicles / Desks in Finance and Courts (NB)	0	0	60,000	52,400	0	0	0	0	0	0
537 Stucco Project at City Hall (NB)	0	0	0	4,700	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>125,100</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	93,100	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	500,000	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>93,100</b>	<b>343,900</b>	<b>600,000</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 Prospector 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	150,700	0	0	0	0	0
514 FM 3481 East Side Phase 3 - Magill / Williams (NB)	0	0	491,900	17,500	152,200	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>302,900</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	645,300	3,362,300	0	0	0	0
116 2022 Street Improvements (NB)	0	0	820,000	80,000	857,400	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	550,000	0	0	0	0
1xx Comanche Gap Road Realignment (NB)	0	0	0	0	0	0	800,000	2,500,000	1,500,000	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	1,854,600	1,777,000	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 (NB)	0	0	0	0	0	0	1,145,000	1,012,300	1,173,600	1,255,000
<b>Total Street Projects</b>	<b>594,300</b>	<b>775,922</b>	<b>4,134,200</b>	<b>2,088,100</b>	<b>5,021,000</b>	<b>3,912,300</b>	<b>1,945,000</b>	<b>3,512,300</b>	<b>3,373,600</b>	<b>3,255,000</b>
<b>TOTAL EXPENDITURES</b>	<b>7,002,000</b>	<b>2,286,847</b>	<b>14,224,300</b>	<b>6,258,700</b>	<b>15,663,300</b>	<b>8,423,000</b>	<b>3,413,300</b>	<b>4,037,300</b>	<b>6,498,600</b>	<b>6,130,000</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(5,102,000)</b>	<b>(488,906)</b>	<b>(9,974,100)</b>	<b>(2,033,300)</b>	<b>(9,738,900)</b>	<b>(193,200)</b>	<b>656,700</b>	<b>132,700</b>	<b>(278,600)</b>	<b>(610,000)</b>
PLUS: Coronavirus Funds (CF) funding indicated expenditures	0	0	3,755,000	3,098,500	2,878,600	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>7,375,850</b>	<b>515,550</b>	<b>322,350</b>	<b>979,050</b>	<b>1,111,750</b>	<b>833,150</b>	<b>223,150</b>

**CAPITAL IMPROVEMENT PROJECTS FUNDED BY NON BOND REVENUES**

	<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>FY 2027 BUDGET</b>	<b>FY 2028 BUDGET</b>
<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>4,510,093</b>	<b>515,393</b>	<b>322,193</b>	<b>978,893</b>	<b>1,111,593</b>	<b>832,993</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	3,500,000	3,500,000	2,500,000	2,500,000	2,500,000	1,000,000
802 Utility Fund Transfer	1,000,000	1,000,000	1,500,000	1,500,000	1,750,000	1,250,000	1,000,000	1,000,000	2,000,000	3,500,000
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	300,000	250,000	200,000	200,000	200,000	200,000
<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>5,922,000</b>	<b>8,229,800</b>	<b>4,070,000</b>	<b>4,170,000</b>	<b>6,220,000</b>	<b>5,520,000</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	0	391,500	421,500	0	0	0	0
3xx Water Pump Station Emergency Generators	0	0	0	0	542,200	2,645,900	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>58,800</b>	<b>958,700</b>	<b>3,092,400</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	70,000	264,000	0	0	0	0	0
401 VFW Lift Station Upgrade	50,000	0	0	0	50,000	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	37,300	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	45,000	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>174,800</b>	<b>2,179,500</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	18,700	979,200	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>18,700</b>	<b>979,200</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	44,500	0	0	0	0	0	0
537 New Cubicles/Desks-Finance and Courts	0	0	60,000	52,400	0	0	0	0	0	0
537 Stucco Project at City Hall	0	0	0	4,700	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>125,100</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	93,100	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	500,000	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>93,100</b>	<b>343,900</b>	<b>600,000</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	150,700	0	0	0	0	0
514 East FM 3481 Phase 3 (Magill/Williams)	0	0	491,900	17,500	152,200	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>302,900</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 PROJECTION	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	645,300	3,362,300	0	0	0	0
116 2022 Street Improvements	0	0	820,000	80,000	857,400	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	550,000	0	0	0	0
1xx Comanche Gap Road Realignment	0	0	0	0	0	0	800,000	2,500,000	1,500,000	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	1,854,600	1,777,000	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	0	1,145,000	1,012,300	1,173,600	1,255,000
Total Budgeted Wastewater Projects	594,300	775,922	4,134,200	2,088,100	5,021,000	3,912,300	1,945,000	3,512,300	3,373,600	3,255,000
<b>TOTAL EXPENDITURES</b>	<b>4,151,600</b>	<b>2,065,666</b>	<b>7,428,700</b>	<b>3,138,100</b>	<b>9,916,700</b>	<b>8,423,000</b>	<b>3,413,300</b>	<b>4,037,300</b>	<b>6,498,600</b>	<b>6,130,000</b>
INCREASE (DECREASE) IN FUND BALANCE	(2,351,600)	(276,341)	(3,183,500)	1,082,100	(3,994,700)	(193,200)	656,700	132,700	(278,600)	(610,000)
<b>ENDING FUND BALANCE</b>	<b>1,627,629</b>	<b>3,427,993</b>	<b>151,329</b>	<b>4,510,093</b>	<b>515,393</b>	<b>322,193</b>	<b>978,893</b>	<b>1,111,593</b>	<b>832,993</b>	<b>222,993</b>

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

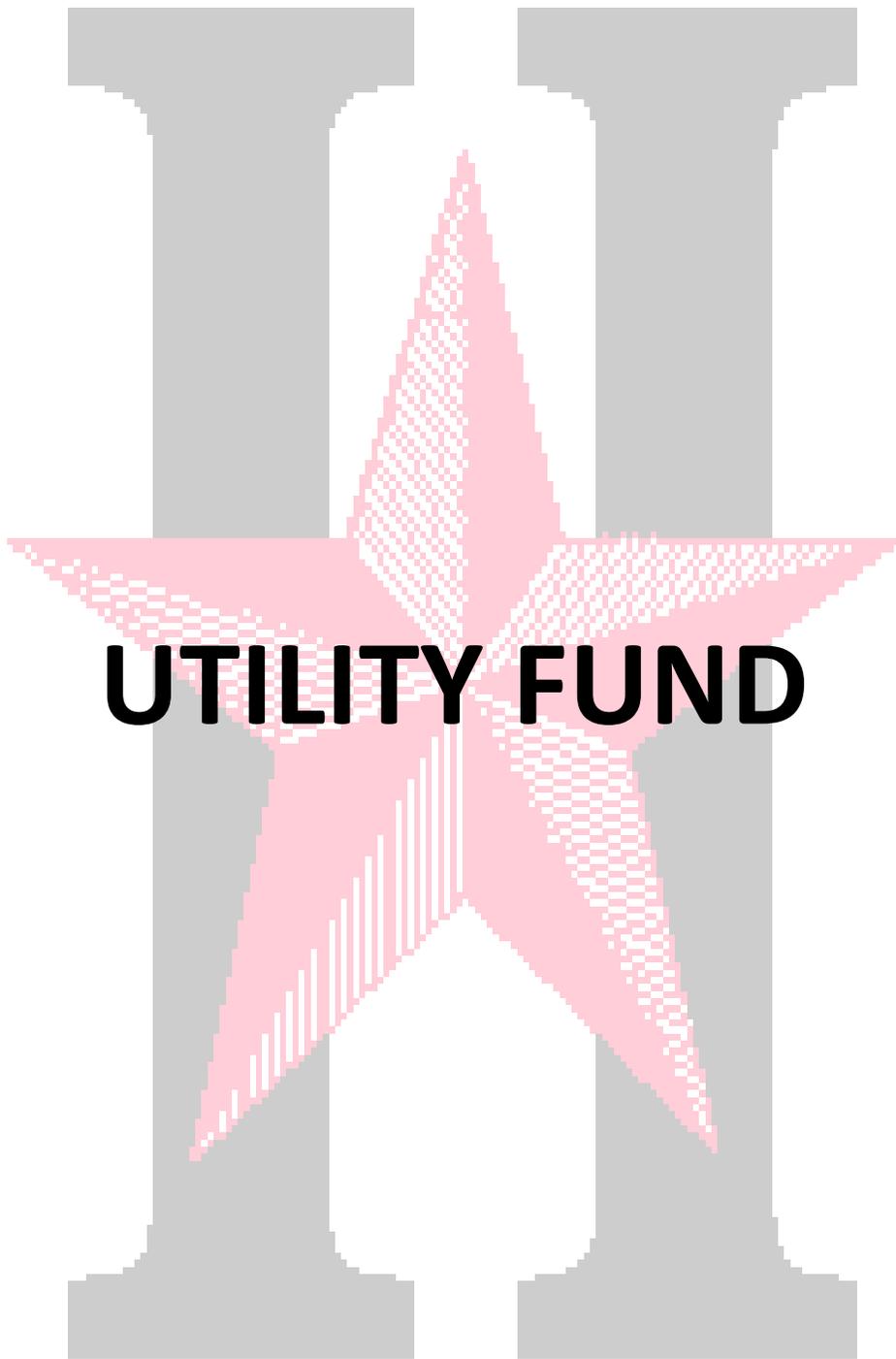
	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
<b>BOND PROCEEDS</b>								
General Fund Proceeds (\$3 million)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)
Drainage Fund Proceeds (\$3 million)	2,461,125	2,494,675	2,480,675	2,324,894	2,302,794	(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>2,500,372</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	22,100	0	0	0	0
501 Roy Reynolds Bridge Abutment Stabilization	122,100	3,500	136,100	0	134,100	0	0	0
512 Master Plan - Connell Detention Pond	908,700	0	0	0	1,024,200	0	0	0
512 Master Plan - Phase 2, 3, 4	1,317,300	0	2,162,200	0	1,224,000	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	22,100	2,502,300	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,668,100</b>	<b>169,781</b>	<b>2,676,600</b>	<b>22,100</b>	<b>2,502,300</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>(18,100)</b>	<b>(2,500,300)</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)	2,302,794	(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>2,500,372</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>

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

	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>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 Water 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**

	<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>BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES</b>								
Coronavirus State and Local Relief Funds (ARPA)	0	0	3,755,000	3,098,500	2,878,600	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>3,755,000</b>	<b>3,098,500</b>	<b>2,878,600</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>								
Budgeted Water Projects								
036 Beeline Drive Waterline Replacement	0	0	440,000	25,600	429,600	0	0	0
3xx Cedar Knob Waterline Upgrade	0	0	406,500	0	0	0	0	0
<b>Total Budgeted Water Projects</b>	<b>0</b>	<b>0</b>	<b>846,500</b>	<b>25,600</b>	<b>429,600</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	2,078,900	603,500	0	0	0
521 2nd Belt Filter Press - Sludge Dewatering Bldg	0	0	923,500	937,000	0	0	0	0
<b>Total Budgeted Wastewater Projects</b>	<b>0</b>	<b>0</b>	<b>1,964,500</b>	<b>3,042,900</b>	<b>2,156,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>	<b>0</b>	<b>0</b>	<b>944,000</b>	<b>30,000</b>	<b>292,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>3,755,000</b>	<b>3,098,500</b>	<b>2,878,600</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

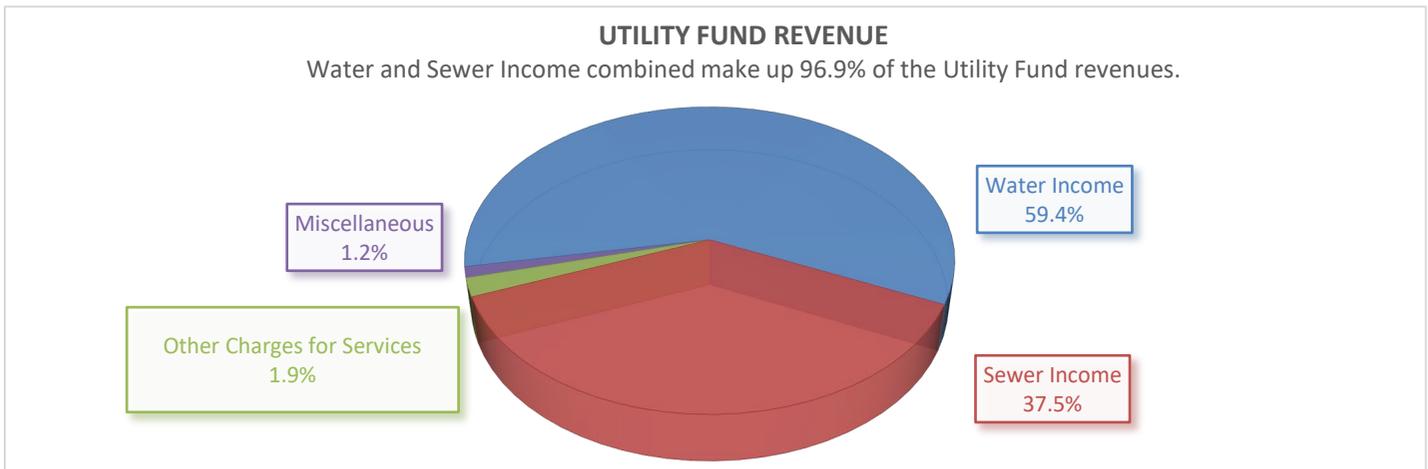


**UTILITY FUND**

UTILITY FUND REVENUE SUMMARY

8/16/2022

	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>4,515,093</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>727,900</b>	<b>(1,231,000)</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>4,515,093</b>	<b>3,284,093</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>1,595,625</b>	<b>1,976,425</b>



**UTILITY FUND EXPENSE SUMMARY**

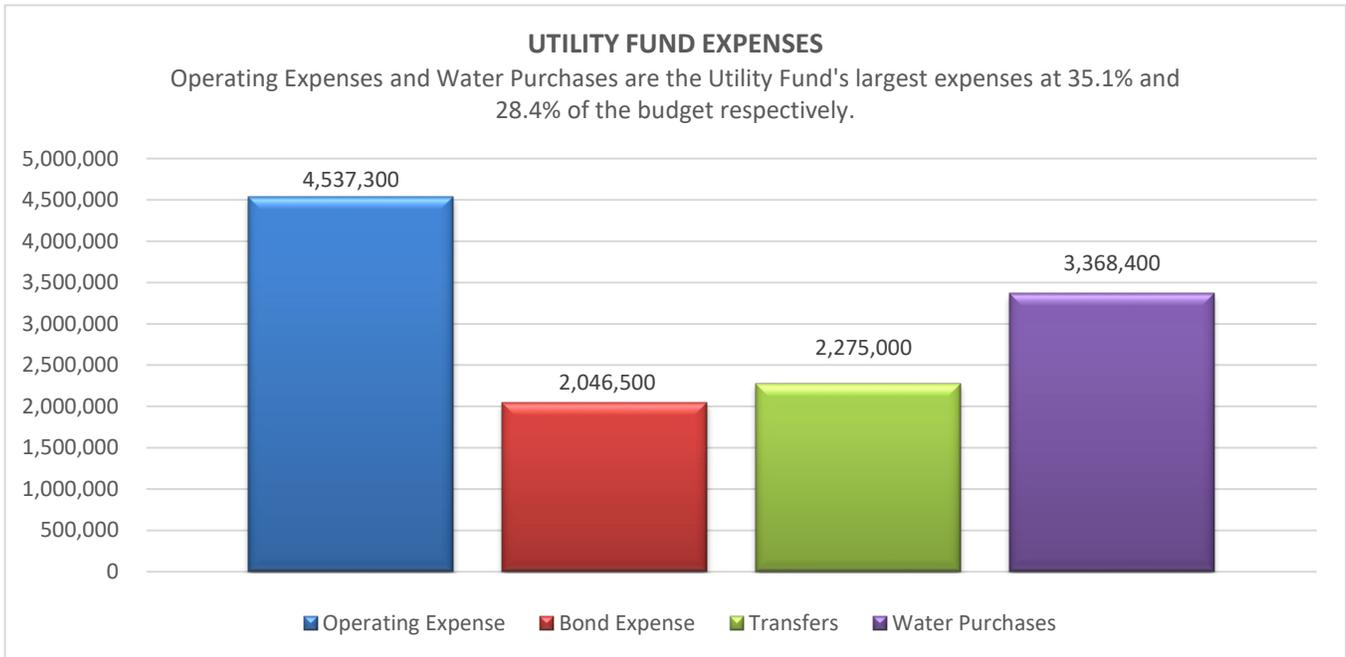
8/16/2022

	<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	58,000	58,000
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>180,000</b>	<b>181,500</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	6,800	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>467,900</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	331,300	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	148,300	1,158,900
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>775,300</b>	<b>1,763,300</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	8,800	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>38,000</b>	<b>33,400</b>

UTILITY FUND EXPENSE SUMMARY

8/16/2022

	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	475,000
801 Transfer to General Fund	500,000	0	250,000	0	250,000	0
805 Transfer to Capital Projects	1,100,000	1,050,000	1,550,000	1,550,000	1,550,000	1,800,000
<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>2,275,000</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>10,223,200</b>	<b>12,227,200</b>
					0.59%	20.31%



WATER ADMINISTRATION

8/16/2022

	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	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	60,000	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	34,200	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>237,300</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>2,859,500</b>	<b>2,990,800</b>
					2.44%	4.59%

**WATER OPERATIONS**

8/16/2022

	<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	40,000	40,000
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>45,500</b>	<b>44,000</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	1,125,000
<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>1,244,700</b>
<b>SERVICES</b>						
014 Uniforms	12,000	9,688	12,000	5,174	10,000	10,000
035 Unemployment	0	(800)	0	0	(300)	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>18,100</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>4,342,400</b>	<b>5,704,500</b>
					1.77%	31.37%

WASTEWATER

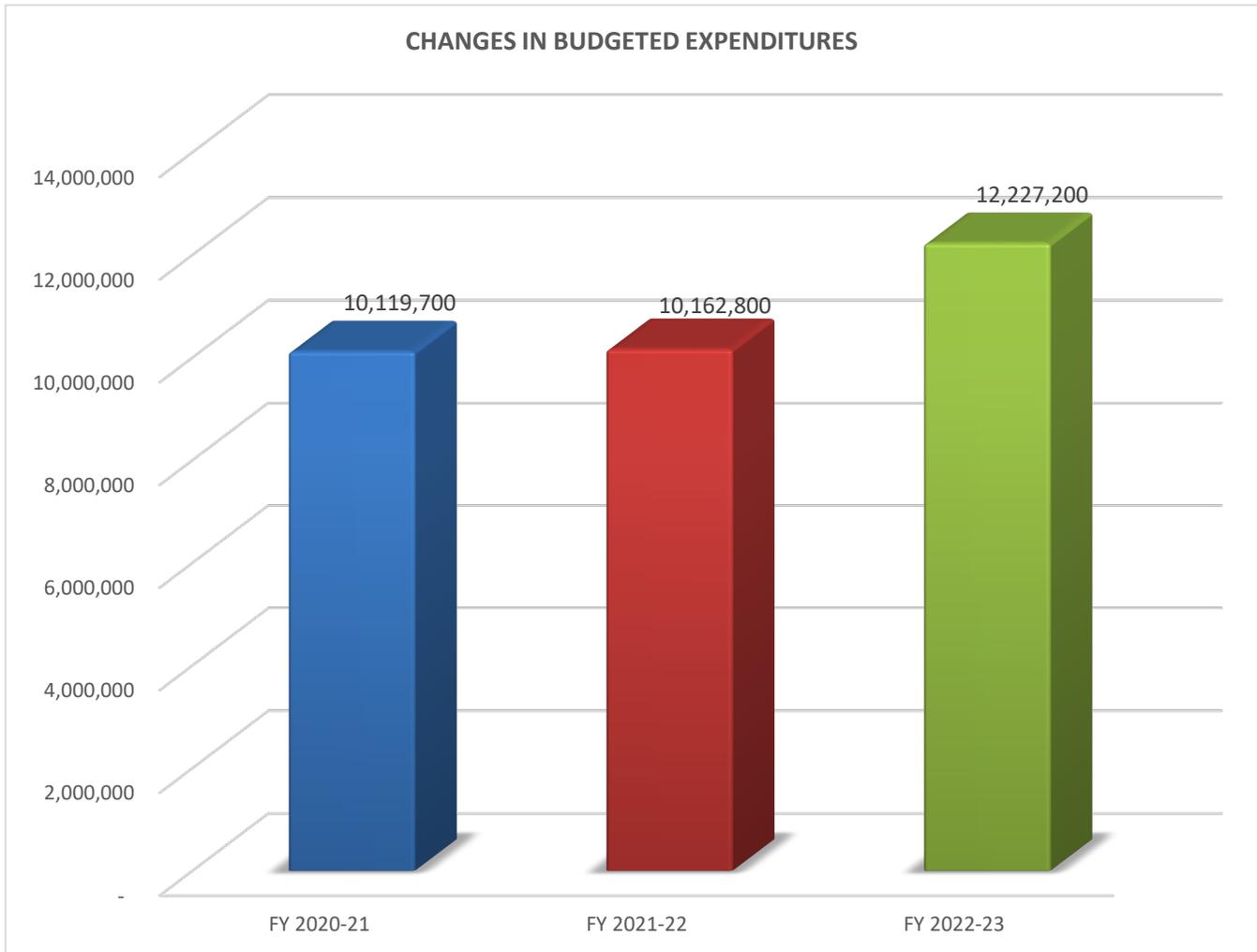
8/16/2022

	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	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	18,000	18,000
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>102,500</b>	<b>102,500</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	6,000	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>182,000</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	200,000	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>313,400</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>1,221,300</b>	<b>1,256,900</b>
					-6.39%	2.91%

**UTILITY FUND  
STATEMENT OF EXPENSES**

8/16/2022

	<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	2,859,500	2,990,800
Water Operations	3,965,800	4,243,545	4,266,800	2,001,378	4,342,400	5,704,500
Wastewater	1,188,600	1,236,724	1,304,600	562,788	1,221,300	1,256,900
Transfer to Fixed Assets	500,000	0	0	0	0	475,000
Transfer to General Fund	500,000	0	250,000	0	250,000	0
Transfer to Capital Projects	1,100,000	1,050,000	1,550,000	1,550,000	1,550,000	1,800,000
<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>10,223,200</b>	<b>12,227,200</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>4,515,093</b>	<b>3,284,093</b>	<b>2,826,993</b>	<b>2,564,393</b>	<b>2,540,193</b>	<b>2,760,993</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	180,000	181,500	186,900	192,500	198,300	204,200	210,300
Maintenance	478,600	512,623	498,200	467,900	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	331,300	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
092 Professional Fees	35,000	69,495	51,400	148,300	1,158,900	1,560,200	1,633,900	1,588,900	422,700	33,900
xxx All Others	102,000	99,597	109,400	131,000	110,500	111,600	112,700	113,800	114,900	116,000
<b>Total Contractual Services</b>	<b>470,900</b>	<b>633,855</b>	<b>510,000</b>	<b>775,300</b>	<b>1,763,300</b>	<b>2,170,100</b>	<b>2,249,300</b>	<b>2,209,800</b>	<b>1,049,200</b>	<b>666,000</b>
Services	40,400	27,593	36,700	38,000	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>6,382,500</b>	<b>7,905,700</b>	<b>8,601,600</b>	<b>8,881,300</b>	<b>9,078,200</b>	<b>7,950,600</b>	<b>7,995,700</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	475,000	400,000	400,000	400,000	400,000	400,000
801 Transfer to General Fund	500,000	0	250,000	250,000	0	0	0	0	0	0
805 Transfer to Capital Projects										
From Utility Fund	1,000,000	1,000,000	1,500,000	1,500,000	1,750,000	1,250,000	1,000,000	1,000,000	2,000,000	3,500,000
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	1,800,000	1,300,000	1,050,000	1,050,000	2,050,000	3,550,000
Total Transfers Out	2,100,000	1,050,000	1,800,000	1,800,000	2,275,000	1,700,000	1,450,000	1,450,000	2,450,000	3,950,000
<b>TOTAL EXPENSES</b>	<b>10,119,700</b>	<b>9,304,240</b>	<b>10,162,800</b>	<b>10,223,200</b>	<b>12,227,200</b>	<b>11,879,700</b>	<b>11,786,200</b>	<b>11,995,700</b>	<b>11,867,300</b>	<b>13,105,000</b>
INCREASE (DECREASE) IN FUND BALANCE	240,800	1,294,572	299,800	727,900	(1,231,000)	(457,100)	(262,600)	(24,200)	220,800	(546,400)
<b>ENDING FUND BALANCE</b>	<b>3,497,917</b>	<b>3,787,193</b>	<b>3,179,452</b>	<b>4,515,093</b>	<b>3,284,093</b>	<b>2,826,993</b>	<b>2,564,393</b>	<b>2,540,193</b>	<b>2,760,993</b>	<b>2,214,593</b>
Three Month Fund Balance Requirement Over (Under)	1,494,375	1,552,974	1,580,525	1,595,625	1,976,425	2,150,400	2,220,325	2,269,550	1,987,650	1,998,925
	2,003,542	2,234,219	1,598,927	2,919,468	1,307,668	676,593	344,068	270,643	773,343	215,668

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.

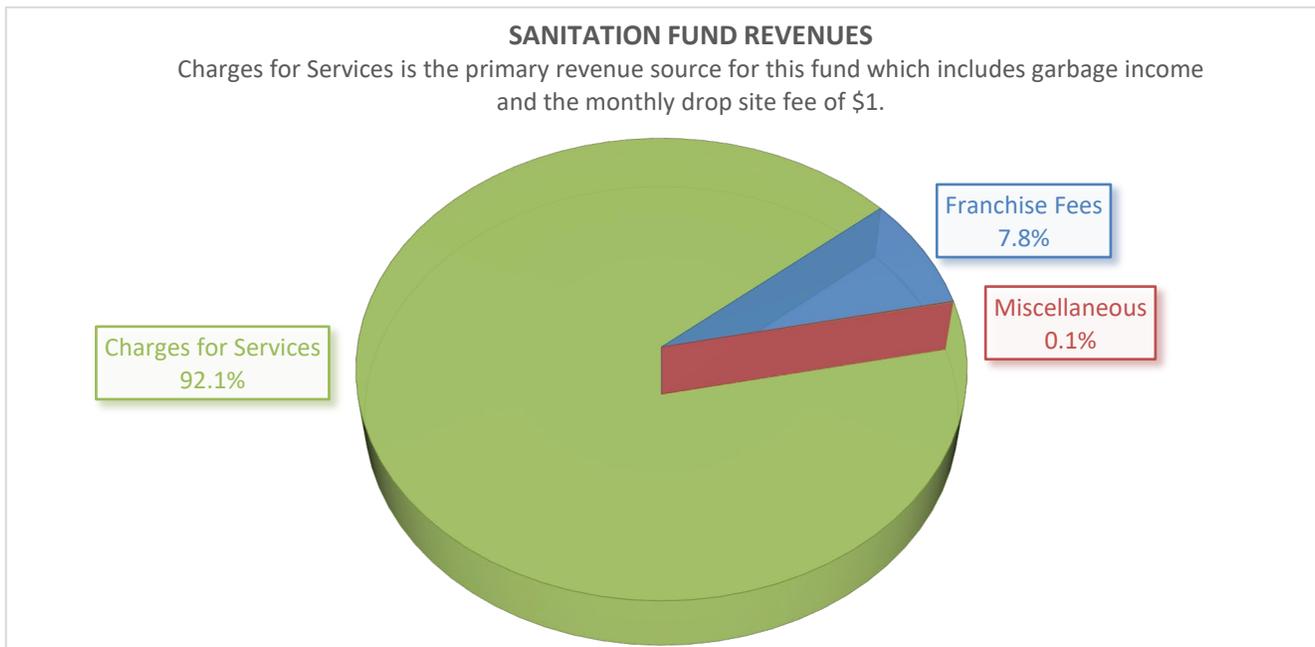
**SANITATION FUND**

**SANITATION FUND**

8/16/2022

	<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>194,472</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>12,100</b>	<b>(130,000)</b>
<b>ENDING FUND BALANCE</b>	<b>231,516</b>	<b>182,372</b>	<b>340,879</b>	<b>201,355</b>	<b>194,472</b>	<b>64,472</b>

The Sanitation Fund does not have a fund balance requirement.



SANITATION DEPARTMENT

8/16/2022

	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	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	1,300	3,600
<b>TOTAL SUPPLIES</b>	<b>700</b>	<b>359</b>	<b>1,000</b>	<b>1,289</b>	<b>2,800</b>	<b>4,100</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	0
805 Transfer to Capital Projects	0	0	0	0	0	300,000
<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>2,564,900</b>	<b>2,757,300</b>
					5.78%	7.50%

## 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>194,472</b>	<b>64,472</b>	<b>18,572</b>	<b>10,372</b>	<b>13,672</b>	<b>3,672</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	2,800	4,100	4,100	4,100	4,100	4,100	4,100
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>2,264,900</b>	<b>2,357,300</b>	<b>2,421,900</b>	<b>2,488,600</b>	<b>2,557,200</b>	<b>2,627,700</b>	<b>2,700,200</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	0	0	0	0	0	0
805 Transfer to Capital Projects	0	0	0	0	300,000	250,000	200,000	200,000	200,000	200,000
<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>2,564,900</b>	<b>2,757,300</b>	<b>2,771,900</b>	<b>2,788,600</b>	<b>2,857,200</b>	<b>2,927,700</b>	<b>3,000,200</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>2,200</b>	<b>92,483</b>	<b>143,800</b>	<b>12,100</b>	<b>(130,000)</b>	<b>(45,900)</b>	<b>(8,200)</b>	<b>3,300</b>	<b>(10,000)</b>	<b>1,600</b>
<b>ENDING FUND BALANCE</b>	<b>231,516</b>	<b>182,372</b>	<b>340,879</b>	<b>194,472</b>	<b>64,472</b>	<b>18,572</b>	<b>10,372</b>	<b>13,672</b>	<b>3,672</b>	<b>5,272</b>



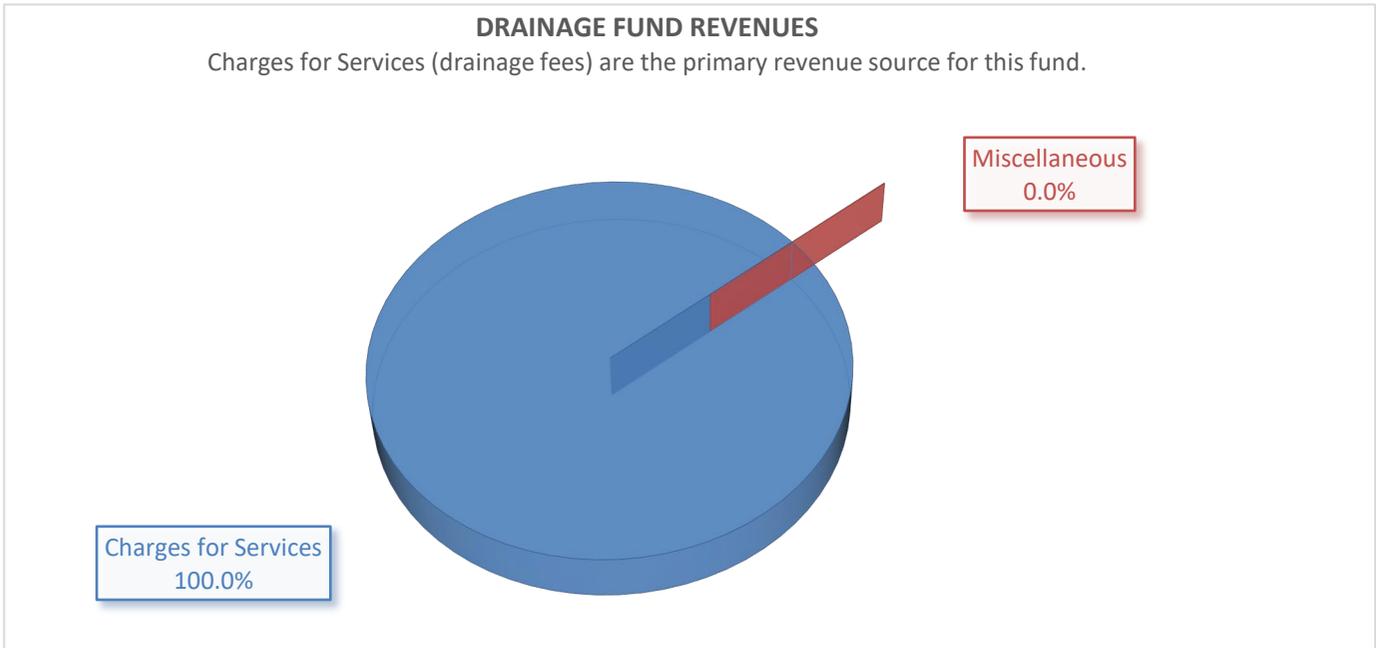
**DRAINAGE FUND**

**DRAINAGE FUND**

8/16/2022

	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>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

8/16/2022

	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>

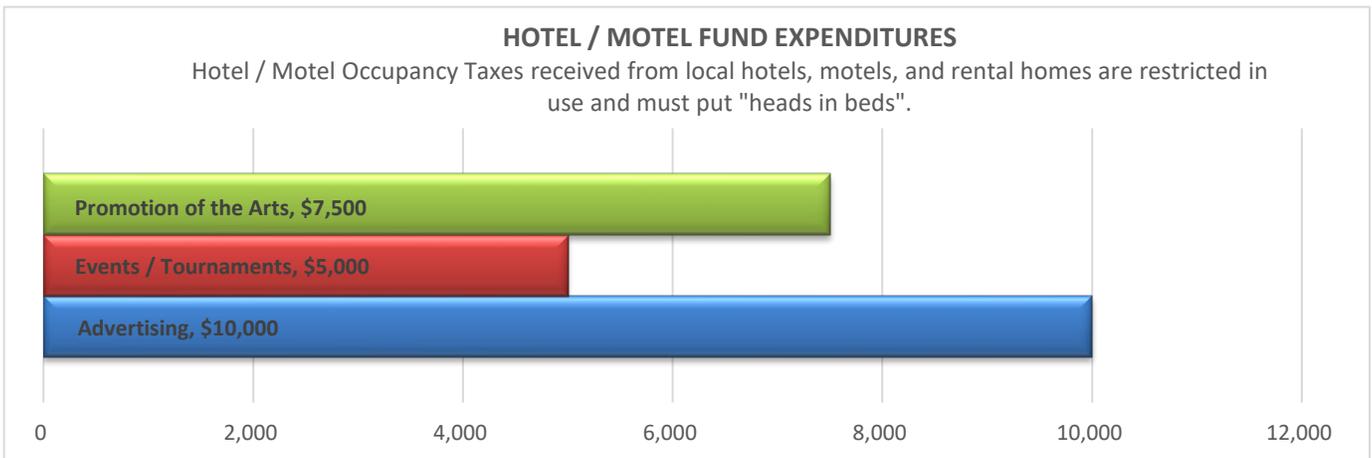


**HOTEL / MOTEL FUND**

HOTEL MOTEL FUND

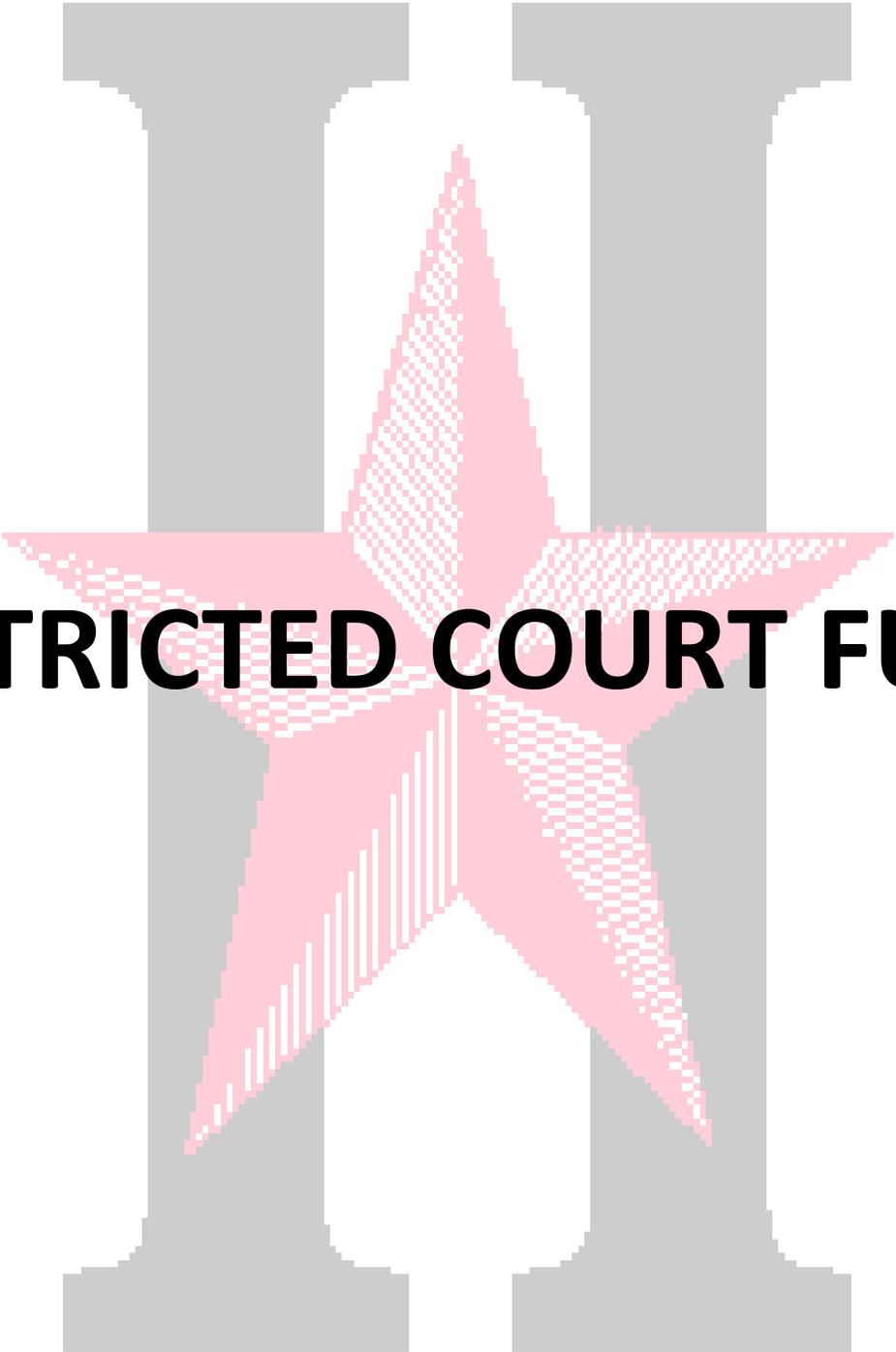
8/16/2022

	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>
<b>REVENUES:</b>						
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>
<b>EXPENDITURES:</b>						
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

	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	345,880	361,295	434,295	450,811	537,011	645,711	769,411	894,511	1,021,011	1,148,911
REVENUES:										
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
TOTAL REVENUES:	91,500	112,016	109,900	108,700	131,200	146,200	147,600	149,000	150,400	151,800
EXPENSES:										
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
TOTAL EXPENSES:	27,500	22,500	27,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500
OPERATING INCOME (LOSS):	64,000	89,516	82,400	86,200	108,700	123,700	125,100	126,500	127,900	129,300
ENDING FUND BALANCE	409,880	450,811	516,695	537,011	645,711	769,411	894,511	1,021,011	1,148,911	1,278,211

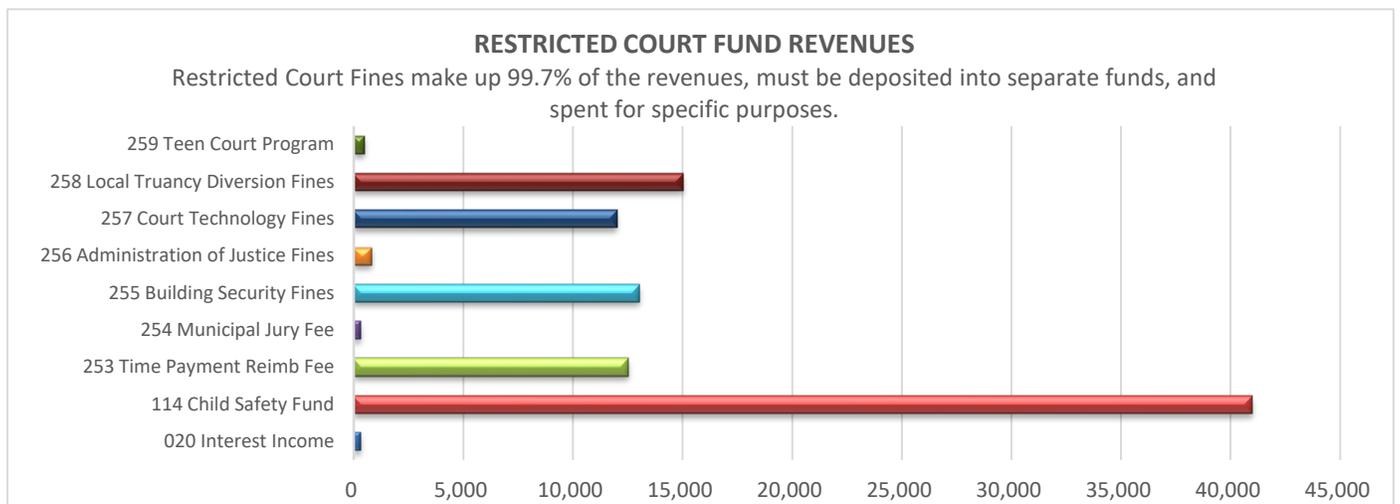


**RESTRICTED COURT FUND**

RESTRICTED COURT FUND

8/16/2022

	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

The logo features two grey, stylized pillars or columns. A large, pink, five-pointed 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

8/16/2022

	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>
REVENUES						
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>
EXPENDITURES						
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.



The image features a large, stylized graphic of the letters 'IA' in a grey, blocky font. A red, five-pointed star with a halftone dot pattern is superimposed over the center of the letters. The text 'CORONAVIRUS FUND' is written in a bold, black, sans-serif font across the middle of the star.

**CORONAVIRUS FUND**

**CORONAVIRUS FUND**

8/16/2022

	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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,300</b>	<b>28,300</b>	<b>28,300</b>	<b>28,300</b>
<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	3,480,100	4,532,800	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>	<b>0</b>	<b>0</b>	<b>9,152,700</b>	<b>2,027,445</b>	<b>5,041,000</b>	<b>4,537,800</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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	30,300	0	0	0	0
705 LifePaks/Chest Compression System (Fire Dept)	0	0	0	0	118,500	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	102,100	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>	<b>0</b>	<b>0</b>	<b>1,297,200</b>	<b>299,733</b>	<b>1,496,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CSLRF EXPENDITURES</b>									
<b>Infrastructure Projects</b>									
<b>Water Projects</b>									
036 Beeline Drive Waterline Replacement	0	0	440,000	0	25,600	429,600	0	0	0
3xx Cedar Knob Waterline Upgrade	0	0	406,500	0	0	0	0	0	0
<b>Subtotal Water Projects</b>	<b>0</b>	<b>0</b>	<b>846,500</b>	<b>0</b>	<b>25,600</b>	<b>429,600</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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	2,078,900	603,500	0	0	0
521 Second Belt Press at Sludge Dewatering Bldg	0	0	923,500	130,683	937,000	0	0	0	0
<b>Subtotal Wastewater Projects</b>	<b>0</b>	<b>0</b>	<b>1,964,500</b>	<b>204,117</b>	<b>3,042,900</b>	<b>2,156,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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>	<b>0</b>	<b>0</b>	<b>944,000</b>	<b>0</b>	<b>30,000</b>	<b>292,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Subtotal Infrastructure Projects</b>	<b>0</b>	<b>0</b>	<b>3,755,000</b>	<b>204,117</b>	<b>3,098,500</b>	<b>2,878,600</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Employee Premium Pay</b>									
801 Transfer to General Fund	0	0	240,200	209,800	209,800	0	0	0	0
802 Transfer to Utility Fund	0	0	0	21,600	21,600	0	0	0	0
803 Transfer to Drainage 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>	<b>0</b>	<b>0</b>	<b>240,200</b>	<b>234,400</b>	<b>234,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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	42,400	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>	<b>0</b>	<b>0</b>	<b>611,100</b>	<b>73,456</b>	<b>188,600</b>	<b>1,654,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CSLRF EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>4,606,300</b>	<b>511,973</b>	<b>3,521,500</b>	<b>4,532,800</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>5,903,500</b>	<b>811,706</b>	<b>5,017,700</b>	<b>4,532,800</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>3,249,200</b>	<b>1,215,739</b>	<b>23,300</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>3,249,200</b>	<b>1,215,739</b>	<b>23,300</b>	<b>28,300</b>	<b>28,300</b>	<b>28,300</b>	<b>28,300</b>