



# ANNUAL BUDGET

## FY 2022 - 2023

---

Email: [citymanager@mineralwellstx.gov](mailto:citymanager@mineralwellstx.gov)

Website: [www.mineralwellstx.gov](http://www.mineralwellstx.gov)

Tel: (940)328-7700

211 SW 1<sup>st</sup> Avenue [PO Box 460]

Mineral Wells, Texas 76067



**CITY OF MINERAL WELLS, TEXAS**  
**ANNUAL OPERATING BUDGET**  
**FOR FISCAL YEAR 2022-2023**

This budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$60,400.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

**FOR: Tomlin, Maldonado, Shoemaker, Johnson, Mitchell, Watson, and Light**

**AGAINST: [None]**

**PRESENT and not voting: [None]**

**ABSENT: [None]**

<b>Tax Rate</b>	<b>Proposed FY 2022-23</b>	<b>Adopted FY 2021-22</b>
Property Tax Rate	0.58413980	0.68790560
No New Revenue (NNR) Rate	0.58413980	0.63291230
No New Revenue (NNR) M&O Tax Rate	0.56992882	0.59192138
Voter Approval Tax Rate	0.62263957	0.65598832
De Minimis Rate	0.66176542	0.69830782
Debt Rate	0.03661567	0.04171304

The total amount of municipal debt obligation secured by property taxes for the City of Mineral Wells is \$7,044,700.

{This page is intentionally left blank}

# TABLE OF CONTENTS

CITY OFFICIALS	vii
ORGANIZATIONAL CHART	viii
BUDGET TIMELINE	ix
BUDGET MESSAGE	xi
ORDINANCES & RESOLUTION	xiii
BUDGET SUMMARY	xxiii
Budget Process	1
Fund Balance Summary	3
Summary of Authorized Positions	4
Summary of Proposed Expenditures	5
01 - GENERAL FUND	7
General Fund - Summary of Revenues & Expenditures	9
General Fund - Revenues	10
General Administrative Department - 11	12
Main Street Program - 13	15
Finance Department - 15	17
Information Technology Department - 17	19
Fleet Maintenance Department - 19	20
Police Department - 20	21
Fire / Emergency Services Department - 24	23
Inspections Department - 26	25
Street Department - 31	27
Sanitation Department - 32	29
Parks & Recreation Department - 51	30
Cemetery Department - 53	32
Library Department - 55	34
09 - General Fund - Debt Service	36
Principal and Interest Requirements	36
02 - WATER FUND	43
Water Fund - Summary of Revenues & Expenditures	45
Water Fund - Revenues	46
Public Works Administration - 21	47
Water Distribution / Sewer Collection - 22	51
Hilltop Water Treatment Plant - 23	53
Wastewater Treatment Plant Operation - 27	55
Facility Maintenance - 3102	57
City Utility Billing - 33	59
Water Fund - Debt Service	61

Principal and Interest Requirements	61
Waterworks & Sewer System Fund - 36	64
20 - AIRPORT FUND	67
Airport Fund - Summary of Revenues & Expenditures	69
Airport - 41	70
Airport Fund - Debt Service	72
Principal and Interest Requirements	72
03 - DRAINAGE UTILITY FUND	73
Drainage Utility Fund - Summary of Revenues & Expenditures	75
Drainage Utility - 03	76
Drainage Utility Fund - Debt Service	76
Principal and Interest Requirements	76
25 - AMERICAN RESCUE PLAN ACT FUND	77
American Rescue Plan Act Fund - Summary of Revenues & Expenditures	79
American Rescue Plan Act - 25	79
SPECIAL FUNDS & SCHEDULES	81
06 - Hotel Occupancy Tax Fund	83
07 - Woodland Park Trust Fund	83
11 - Workers' Compensation Self Insurance Fund	84
17 - Economic Development Expendable Trust Fund	84
40 - 4B Economic Development Corporation Fund	85
14 - Tax Increment Reinvestment Zone	86
Analysis of Tax Rate	87
Summary of Property Valuation	87
Tax Levy and Collections	87
Tax Rate per \$100 Valuation FY 2022-23	88
Fixed Assets Schedule	89
2022 Tax Rate Calculation Worksheet	90

# CITY OFFICIALS

## Mineral Wells City Council

PHOTO CREDIT: David M Thompson Photography @ (940)328-0418

**Jerrel Tomlin**

Ward 1

**Brian Shoemaker**

At Large – Place 1

**Carlos Maldonado**

Ward 2

**Glenn Mitchell**

At Large – Place 2



**Beth Watson**

Ward 3

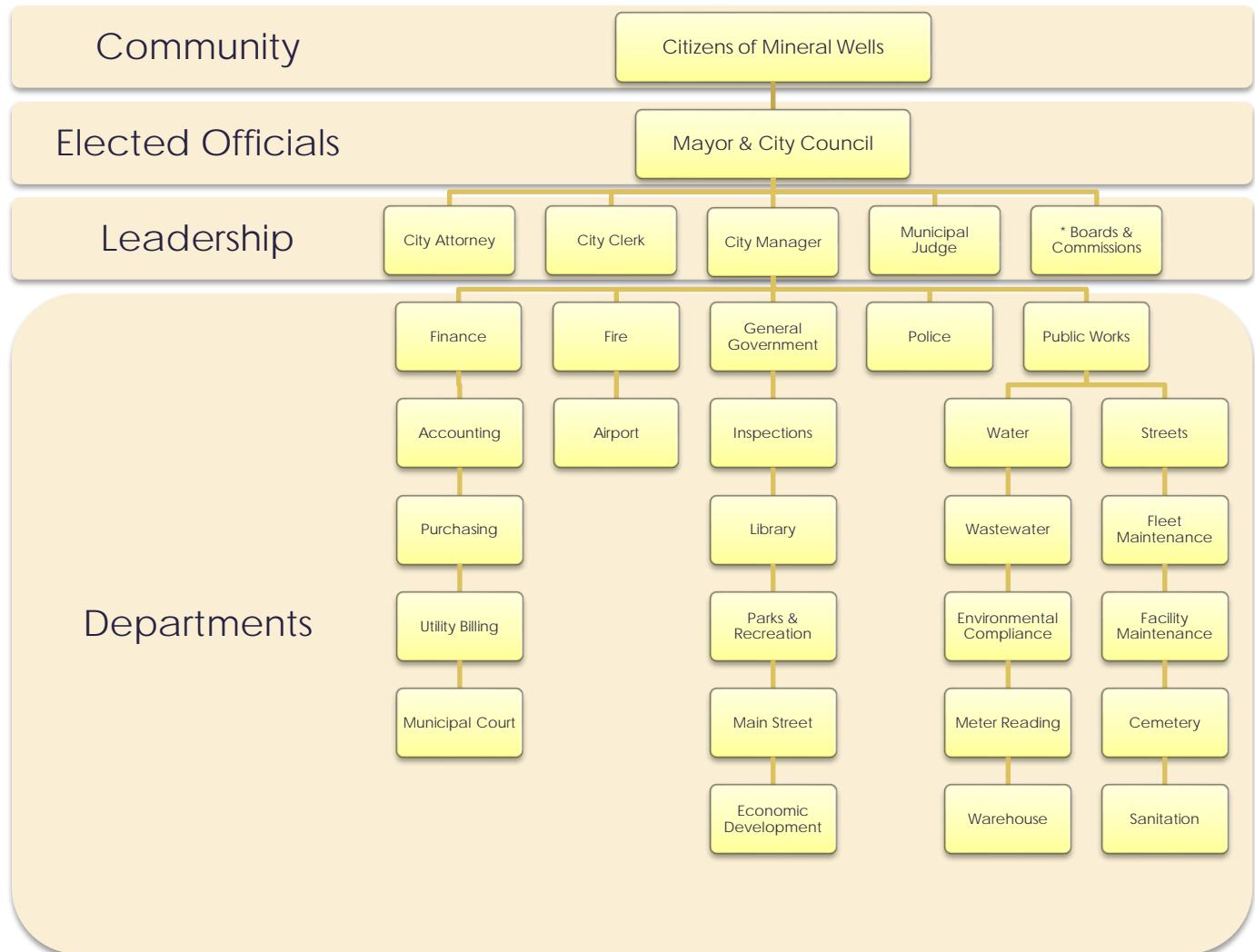
**Doyle Light**

Ward 4 (Mayor Pro-tem)

**Regan Johnson**

Mayor

# ORGANIZATIONAL CHART



\* Boards & Commissions: Municipal Airport Board; Parks Board; Planning & Zoning Commission; Board of Adjustment; Mineral Wells Housing Authority; Woodland Park Trustees; Palo Pinto County Municipal Water District No. 1; Boyce Ditto Public Library Board; Animal Shelter Advisory Board; Economic Development Corporation Board; Main Street Advisory Board; and Tax Increment Reinvestment Zone Board.

# BUDGET TIMELINE

---

JULY 25, 2022	Tax Rolls certified by the Palo Pinto County Appraisal District and the Parker County Appraisal District.
JULY 28, 2022	<b><u>Special Meeting (3:00 p.m.)</u></b> – City Manager's proposed budget presented to the City Council. Public hearing(s) to be set by the City Council.
AUGUST 2, 2022	<u>Regular meeting</u> – Public Hearing on the proposed budget, budget work session, and discuss the tax rate.
AUGUST 16, 2022	<u>Regular meeting</u> – Public Hearing on the proposed budget and budget work session. Vote on the proposed tax rate.
AUGUST 23, 2022	<b><u>Special Meeting</u></b> – Budget Work Session (if necessary).
SEPTEMBER 6, 2022	<u>Regular meeting</u> – Public Hearing on line item increases to the proposed budget and budget work session.
SEPTEMBER 13, 2022	<b><u>Special Meeting (6:00 p.m.)</u></b> – Approve an ordinance adopting the budget and a tax levy ordinance by record vote.

{This page is intentionally left blank}

# BUDGET MESSAGE



August 2, 2022

Mayor and City Council of Mineral Wells

**Re: FY 2022/2023 Annual Budget**

Honorable Mayor and City Council:

Before you is the proposed City of Mineral Wells FY 2022-2023 Annual Budget. Staff has worked tirelessly in developing this document. One of the City's priorities as a municipal government is to prepare the Annual Budget, and the discussions and decisions over the next few weeks will serve its citizens for years to come. Section 47 of the City Charter requires the proposed budget be presented to the City Council not later than 60 days prior to the effective date of the budget. The purpose of this correspondence and the attached proposed budget is for compliance with this section of the Charter.

This budget is based upon utilizing the No-New Revenue Tax Rate of \$0.58413980 per \$100 valuation for FY 2022-2023, which is a reduction of 10.38¢ or 15.08% from the tax rate adopted in the FY 2021-2022 Annual Budget.

We are budgeting for a 17.5% increase in sales tax revenue over last year's budget (\$3,600,000 to \$4,230,000). Sales tax revenue is projected to exceed the budget by approximately 8%, a sign of the City's rebounding sales tax collections despite the status of our nation's economy at present. In addition, we are planning for a 17.5% increase in total franchise fees collected, including electric, gas, telecommunications, garbage, and cable. This robust growth is grounded in large part due to the City's new municipal solid waste collection agreement that began March 1st of this calendar year. Moreover, we are able to budget for transfers from the Water Fund, Drainage Utility Fund, Hotel Tax Fund, Woodland Park Trust Fund, American Rescue Plan Act Fund, TIRZ #2 Fund, Insurance Fund, and Airport Fund of approximately \$3,764,000 to alleviate the financial burdens of the shareholders of this City.

We are proposing an increase of 10% to the water rates for general service and irrigation customers while keeping the rates for residential customers the same as FY 2021-2022. Sewer rates have been budgeted to increase 1%, and we are proposing a drainage utility fee of \$1.25 per customer's equivalency residential unit (ERU), increasing that revenue by \$530,000 annually. This rate change affects approximately 20% of all City's customers and begins the process of implementing the Drainage Utility for the purpose of mitigating storm water flood related issues.

Streets and Employee Compensation have been emphasized as an element of necessity in this budget. Staff has developed a 5-year street improvement plan to work in partnership with Palo Pinto County Commissioners and begin long needed improvements to all of the streets in the City.

The proposed budget for FY 2022-2023 allocates a significant increase in funding for Street Materials and staffing for Year-1 of this street improvement plan. Employee Compensation is a focus of the proposed budget, as attrition, recruitment, and retention of employees have significantly impacted service delivery to our citizens. A recent review of market salary conditions found a significant majority of City salaries lagging some 14 to 18% against other comparable cities around the State and in our region. This proposed budget provides for a 6% increase in salaries to most all employees as an initial phase of a 3-year plan to address these pay gaps. A few employees at or above market salaries will receive a standard 2% step increase. Related to employee compensation, staff has worked closely with our benefits provider to improve health care costs for dependent coverage for employees.

We are budgeting for several major equipment replacements throughout various departments. Included in the budget are four police vehicles, two skid steers, a brush truck, a road grader, a backhoe, a dump truck, and a bucket truck. A majority of these items will be purchased with American Rescue Plan Act funds while fund balance has been appropriated to cover the difference.

Activity continues to increase at the Mineral Wells Regional Airport. We are budgeting funds to provide for a grant match through the Texas Department of Transportation to develop an Airport Master Plan. In addition, we are planning for numerous expenditures in order to beautify and maintain the airport, including the construction of an AV gas self-fueling system, repairs to the runways and tarmac, and new furniture for the terminal.

Our policy is to adopt a sound and fiscally conservative budget and to adhere to it during the upcoming FY 2023. Any necessary amendments will be accomplished according to the City Charter and established policies, including notifying and obtaining City Council authorization for any significant modifications. There have been no major changes in financial policy from the last fiscal year.

A copy of this document has been posted on the City's website, placed on file with the City Clerk, and has been made available at the Boyce Ditto Public Library, where the public may review it during normal hours of operation.

I would like to express my gratitude to our Mayor and Members of City Council for their tireless dedication and endless input to help create and form this document. I would also like to thank Finance Director Jason Breisch, the entire Finance Department, and all the Department Heads for their hard work and resilience during the budget process and throughout the year.

We look forward to working with you in finalizing the FY 2022-2023 Annual Budget.

Sincerely,



Dean A. Sullivan  
City Manager

# ORDINANCES & RESOLUTION

## ORDINANCE NO. 2022 – 19

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MINERAL WELLS, TEXAS, SETTING THE AD VALOREM TAX RATE OF THE CITY OF MINERAL WELLS, FOR THE YEAR 2022 AT A RATE OF \$0.58413980 PER ONE HUNDRED DOLLARS (\$100.00) VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MINERAL WELLS; SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; LEVYING THE AD VALOREM TAX FOR THE YEAR 2022; ESTABLISHING AN EFFECTIVE DATE; AND PROVIDING FOR COLLECTION AND ORDAINING OTHER RELATED MATTERS.**

**WHEREAS**, the City of Mineral Wells, Texas (the “City”) is authorized to assess an ad valorem tax on all taxable real and personal property pursuant to Section 83 of the Charter of the City and Chapter 26 of the Texas Tax Code;

**WHEREAS**, the Tax Assessors of Palo Pinto and Parker Counties have delivered to the City the certified appraisal rolls for all taxable property within the City;

**WHEREAS**, the City Council of the City of Mineral Wells adopted a proposed tax rate on September 13, 2022;

**WHEREAS**, the City Council held a public meeting on the proposed tax rate on September 13, 2022 pursuant to Section 26.061 of the Texas Tax Code; and

**WHEREAS**, the City Council finds that the ad valorem tax rate adopted and levied by this Ordinance is necessary for the expenses of the municipal government of the City.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MINERAL WELLS**, that direct and ad valorem municipal taxes be, and the same are hereby levied for the tax year 2022, upon all property, real, personal, and mixed, located within the corporate limits of the City of Mineral Wells, Texas subject to taxation for the said year, under the Constitution and Laws of the State of Texas and the Charter of the City of Mineral Wells adopted on the 26<sup>th</sup> day of July, 1966, for the purposes and at the rates herein set forth.

Section 1. That there is hereby levied and there shall be collected a total tax of \$0.58413980 on each \$100 assessed valuation of all taxable property, real, personal, and mixed located within the corporate limits of the City of Mineral Wells, Texas.

Section 2. That \$0.54752413 of the above total tax is hereby specifically levied and apportioned for maintenance, support, current expenses, and general municipal purposes of the City of Mineral Wells for the fiscal year beginning October 1, 2022 and ending September 30, 2023.

Section 3. That \$0.03661567 of the above tax is hereby specifically levied and apportioned for payment of the principal and interest on, and the service on, the outstanding indebtedness of the City of Mineral Wells for the fiscal year beginning October 1, 2022 and ending September 30, 2023.

**BE IT FURTHER ORDAINED BY THE CITY COUNCIL OF THE CITY OF MINERAL WELLS** that there is hereby levied, and there shall be collected from every person, firm, or corporation pursuing any occupation, profession, or business in the City of Mineral Wells, which is taxable by law, the full amount of occupation taxes permitted by the Constitution and Laws of the State of Texas and the Charter of the City of Mineral Wells.

**THE TAX RATE WILL EFFECTIVELY BE LOWERED BY 9.13 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$22.40.**

**PASSED AND APPROVED** this the 13<sup>th</sup> day of September 2022.

CITY OF MINERAL WELLS

Regan L. Johnson  
Regan Johnson, Mayor

ATTEST:

Peggy Clifton  
Peggy Clifton, City Clerk

APPROVED AS TO FORM:

Eileen Hayman  
Eileen Hayman, City Attorney



**ORDINANCE NO. 2022 – 20**

**AN ORDINANCE SETTING FORTH AN ITEMIZED ESTIMATE OF THE EXPENSE OF CONDUCTING EACH FUND FOR THE MUNICIPAL GOVERNMENT OF THE CITY OF MINERAL WELLS, TEXAS, FOR THE PERIOD OF TIME BEGINNING OCTOBER 1, 2022 AND TERMINATING SEPTEMBER 30, 2023; APPROPRIATING MONEY FOR THE VARIOUS FUNDS; SETTING OUT THE PURPOSES OF EACH ESTIMATE; ADOPTING AND APPROVING THE BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MINERAL WELLS, TEXAS:**

1.

That the appropriation for the period of time beginning October 1, 2022, through September 30, 2023, shall be distributed among the various funds established incident thereto as follow:

(a) General Fund.....	\$ 18,372,804
(b) Water and Sewer Fund.....	13,319,126
(c) Capital Projects – General.....	1,087,569
(d) Airport Fund.....	1,646,456
(e) Hotel Occupancy Tax Fund.....	200,000
(f) Woodland Park Trust Fund.....	300
(g) Capital Projects – Water.....	1,971,404
(h) General Debt Service Fund.....	332,700
(i) Expendable Trust.....	-0-
(j) Drainage Utility Fund.....	437,711
(k) Tax Increment Reinvestment Zone #2 Fund.....	97,652
<b>TOTAL ALLOCATION ALL FUNDS.....</b>	<b>\$ 37,465,722</b>

2.

That the distribution and division of the above named appropriation shall be made in accordance with the budget of expenditures submitted by the City Manager, and as adjusted and adopted by the City Council, which budget is hereby made a part of this Ordinance by reference thereto the same as if copied verbatim herein, and should be considered in connection with the expenditures of the above appropriations.

3.

That the budget for the one year period above set forth has been heretofore submitted by the City Manager to the City Council, notice published, and hearings held incident thereto, all in conformance with Article V, Sections 47 and 51-55 of the City Charter of the City of Mineral Wells and Chapter 102 of the Texas Local Government Code. The City Council has heretofore approved the same as adjusted. The purpose and intent of the Ordinance is to set forth in ordinance form the funds from which budget allocations are to be derived for operational and debt purposes; and further, to approve the budget as adjusted.

4.

That the budget prepared by the City Manager for the City of Mineral Wells, Texas, for the year commencing October 1, 2022 through and including September 30, 2023, as adjusted, is hereby approved and ordered filed with the City Clerk of the City of Mineral Wells and the County Clerk of Palo Pinto County. The City Manager is hereby directed to reproduce the final budget by printing, or otherwise accurately reproducing the data contained in the official document filed with the City Clerk including all messages, schedules, summaries, and statements enumerated in Section 47 of the City Charter of the City of Mineral Wells and Section 102.007 of the Texas Local Government Code, and to make a reasonable number of copies available for the use of all offices, departments and agencies, and for the use of interested persons and civic organizations.

5.

The City Clerk is hereby directed to file a copy of said budget with the County Clerk of Palo Pinto County.

6.

Should any part, portion, section, or division of this ordinance be declared to be invalid or inoperative or void for any reason by a court of competent jurisdiction, such decisions, opinions, or judgment shall in no way effect the remaining parts, portion, sections, or provisions of the ordinance, which provisions shall be, remain, and continue to be in full force and effect. This ordinance shall be in full force and effect from and after the date of its passage.

**PASSED AND APPROVED** this the 13<sup>th</sup> day of September 2022.

CITY OF MINERAL WELLS

Regan L. Johnson  
Regan Johnson, Mayor

ATTEST:

Peggy Clifton  
Peggy Clifton, City Clerk

APPROVED AS TO FORM:

Eileen Hayman  
Eileen Hayman  
City Attorney



## ORDINANCE NO. 2022- 21

### **AN ORDINANCE AMENDING ARTICLE II OF CHAPTER 90, UTILITIES, SECTIONS 90-54 AND 90-55, OF THE MINERAL WELLS CODE OF ORDINANCES BY REVISING WATER RATES AND RATES FOR SEWER SERVICE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Mineral Wells, Texas (the “City”) currently assesses rates for water and sewer service provided by the City in Section 90-54 and 90-55 of the Mineral Wells Code of Ordinances; and

**WHEREAS**, the City Council of the City of Mineral Wells has adopted a budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023 and wishes to revise the rates for water and sewer services in accordance with said budget.

### **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MINERAL WELLS, TEXAS:**

1. That Section 90-54 (1) of the Code of Ordinances of the City of Mineral Wells, Texas be hereby amended to read as follows:

“The following monthly water rates or charges for water furnished by the city shall prevail and shall be charged against and collected from all persons, firms, corporations, both public and private, using city water:

- (1) For all users, including special utility districts, wholesale water supply corporations and the City of Graford, there shall be a minimum monthly bill based upon the size of water meter provided. The minimum monthly bill shall be:

<i>Meter Size (Inches)</i>	<i>Minimum Monthly Bill</i>
¾ or smaller.....	\$ 26.80
1.....	43.90
1 ½.....	86.17
2.....	145.42
3.....	314.79
4.....	551.76
6.....	1,229.19
8.....	2,177.34

All water use each month shall be charged and billed at rates listed in the table below.

The monthly volume charge for single-family residences, duplexes, apartment units, churches, mobile homes or manufactured homes, and private non-profit organizations, but not including public agencies, which residences or buildings are individually metered for water shall be the Residential Rate.

The monthly volume charge for water metered for irrigation purposes shall be the Irrigation Rate.

The monthly volume charge for all other users, including commercial, industrial, governmental (Municipal), Special Utility Districts, wholesale Water Supply Corporations, and the City of Graford shall be the General Service Rate.

<u>Volume Charge per 1,000 Gallons</u>	<u>Residential</u>	<u>Irrigation</u>	<u>General Service</u>
0 - 2,000 Gallons	\$5.24	\$7.63	\$7.79

2,001 – 7,000 Gallons	\$6.03	\$8.77	\$7.79
7,001 – 15,000 Gallons	\$6.94	\$10.09	\$7.79
15,001 – 30,000 Gallons	\$7.97	\$11.59	\$7.79
All Over 30,001 Gallons	\$9.17	\$13.33	\$7.79

2. That Section 90-55 (b), (c), and (f) of the Code of Ordinances of the City of Mineral Wells, Texas be and it is hereby amended to read as follows:

“(b) The monthly sewer charge for single-family residences, duplexes, apartment units, churches, mobile homes or manufactured homes, and private non-profit organizations, but not including public agencies, which residences or buildings are individually metered for water shall be:

Minimum Bill..... \$ 13.05

Volume charge for every 1,000 gallons of water used..... \$ 7.28

Maximum Residential Bill..... \$100.41

The volume charge shall be based on the average monthly water usage for that water account as billed in the immediately preceding months of December, January and February. The volume charges shall be adjusted annually in April of each year. In extreme and unusual circumstances, the volume charge may be based on the water usage billed for any three full consecutive months during the most recent twelve months for that water account.

When average monthly usage is not available for the preceding months of December, January and February, the sewer bill shall be based on a predetermined monthly residential average use of 4,800 gallons per month, the charge being \$47.99. After the first three full months of service and at the customer's request, the water account may be billed on the average monthly water usage billed for those three months of service.”

“(c) The monthly sewer charge for all other customers connected to the public sanitary sewer system shall be as follows:

Minimum Bill..... \$ 12.67

Volume charge for every 1,000 gallons of water used..... \$ 7.06

Maximum Bill..... No limit”

“(f) The city shall bill individual customers connected to the public sanitary sewer system who are not customers of the city water system a monthly fee of \$47.99. Mobile home or manufactured home parks connected to the public sanitary sewer system who are not customers of the city water system shall be billed a monthly fee of \$47.99 per unit. If no reasonable manner of measuring a customer's water use exists, the sewage rate to an individual sewer user, where payment is not guaranteed by a private sewage collection entity, shall be \$47.99 per month for single-family residences.”

3. That this ordinance shall be effective from and after its passage, and the rates, fees, and charges set forth herein shall be reflected on all water and sewer bills rendered after November 1, 2022.

PASSED AND APPROVED BY THE MINERAL WELLS CITY COUNCIL in a public meeting held the 13<sup>th</sup> day of September 2022.

CITY OF MINERAL WELLS

Regan L Johnson  
Regan Johnson, Mayor

ATTEST:

Peggy Clifton  
Peggy Clifton, City Clerk



APPROVED AS TO FORM:

Eileen Hayman  
Eileen Hayman, City Attorney

{This page is intentionally left blank}

RESOLUTION NO. 2022-24

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MINERAL WELLS, TEXAS,  
ADOPTING A MUNICIPAL DRAINAGE UTILITY SYSTEM SCHEDULE OF CHARGES;  
ESTABLISHING CHARGES FOR MUNICIPAL DRAINAGE UTILITY SYSTEM  
SERVICES; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE  
DATE.**

**WHEREAS**, on December 6, 2016, the City Council of the City of Mineral Wells adopted the Municipal Drainage Utility System Act, Subchapter C of Chapter 552 of the Texas Local Government Code (the "Act"); and

**WHEREAS**, the City Council desires to adopt the Drainage Utility System Schedule of Charges and establish the drainage charges for the City drainage utility services for 2022-2023.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MINERAL WELLS,  
TEXAS:**

**SECTION 1.** That the City Council hereby finds that the Drainage Utility System Schedule of Charges is related to the drainage system of the City, and the terms of the levy and any classification of the benefitted properties in the City are nondiscriminatory, equitable, and reasonable.

**SECTION 2.** That the City Council hereby adopts the Drainage Utility System Schedule of Charges attached as Exhibit "A" hereto for 2022-2023.

**SECTION 3. REPEAL CLAUSE:** That all provisions of the Resolutions of the City of Mineral Wells, Texas, in conflict with the provisions of this Resolution be, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

**SECTION 4. EFFECTIVE DATE:** That this Resolution shall take effect immediately from and after its passage, provided; however, the drainage charges established herein shall take effect on all bills rendered after November 1, 2022.

CITY OF MINERAL WELLS

Regan L. Johnson  
Regan Johnson, Mayor

ATTEST:

Peggy Clifton  
Peggy Clifton, City Clerk

APPROVED AS TO FORM:

Eileen Hayman  
Eileen Hayman  
City Attorney



**EXHIBIT "A"**  
**DRAINAGE CHARGE SCHEDULE 2022-2023**

The following charges shall apply to all benefitted property as deemed by the Municipal Drainage Utility Systems Act, as amended, (the "Act") according to property type within the city, unless exempt from such charges pursuant to the Act or as otherwise set forth herein.

All other non-exempt Single Family Residential Property/Commercial Property /Industrial Property:

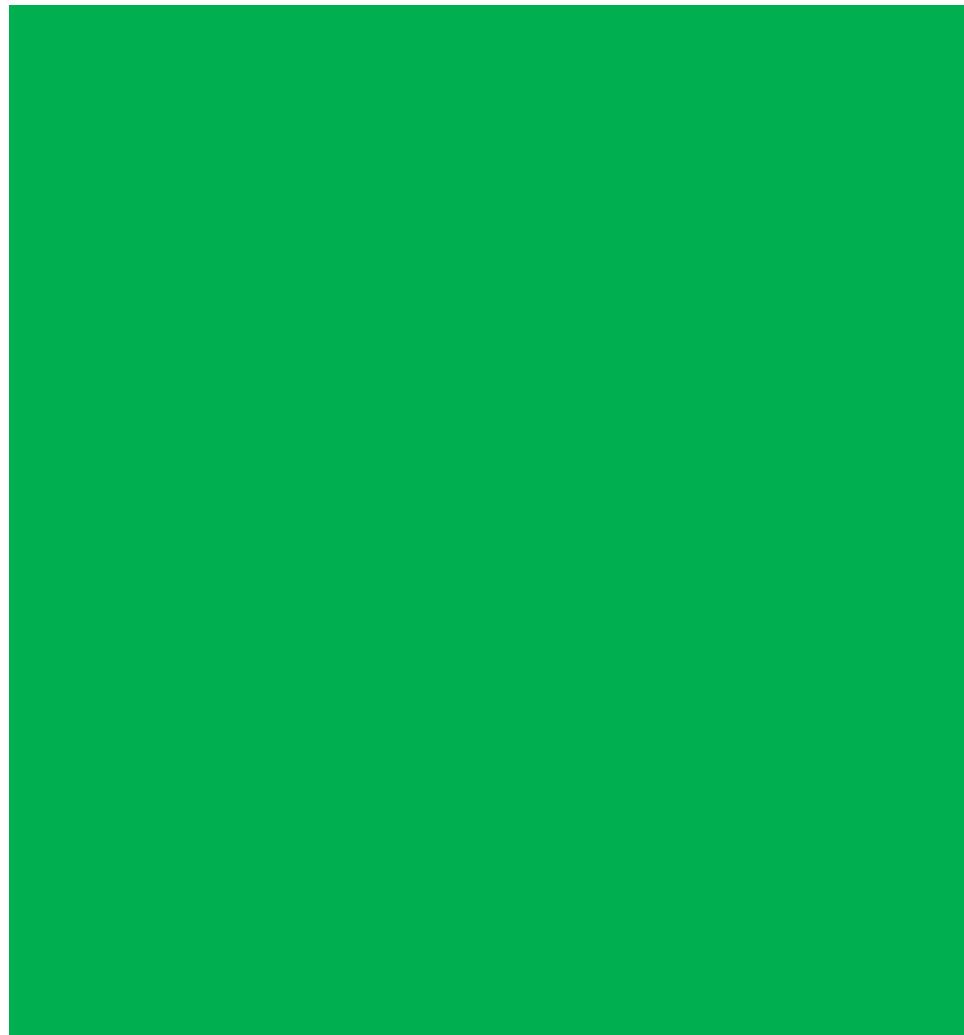
- \$1.25 per month per equivalent residential unit. An equivalent residential unit ("ERU") of impervious area shall mean the median impervious coverage of properties in the City of Mineral Wells as determined by the City, and shall be used as the basis for determining drainage utility service charges to those properties. Two thousand six hundred square feet (2,600 sf) of impervious area shall be equal to one ERU.

Exemptions:

The following entities or persons shall be exempt from payment of the fees established by this Article:

1. Property with proper construction and maintenance of a wholly sufficient and privately owned drainage system;
2. Property held and maintained in its natural state, until such time that the property is developed and all of the public infrastructure constructed has been accepted by the municipality in which the property is located for maintenance;
3. A subdivided lot, until a structure has been constructed on the lot;
4. Property owned by a county in which a municipality described by the Local Government Code Section 552.044(8)(A) is located;
5. Property owned by a school district located wholly or partly in a municipality described by the Local Government Code Section 552.044(8)(A);
6. Property owned by a municipal housing authority of a municipality described by the Local Government Code Section 552.044(8)(A); and
7. Property owned by a religious organization that is exempt from taxation pursuant to Section 11.20, Tax Code, from all drainage charges.

# BUDGET SUMMARY



{This page is intentionally left blank}

# Budget Process

## MINERAL WELLS CITY CHARTER – ARTICLE V. THE BUDGET<sup>1</sup>

### Sec. 46. Fiscal Year

The fiscal year of the City of Mineral Wells shall begin on the first day of July and shall end on the last day of June of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

**Editor's note** – Section 1.05 of the Texas Property Tax Code as enacted by Acts 1969, 66th Legislature, Chapter 841, authorized the governing body of a home-ruled city to establish by ordinance a fiscal year different from that fixed in its charter, if it is desirable. Consequently, Ord. No. 1980-18, enacted September 16, 1980, states that "the fiscal year for the City of Mineral Wells be and is hereby established as beginning on the first day of October and ending on the last day of September of each calendar year..."

### Sec. 47. Preparation and submission of budget.

The city manager, between sixty and ninety days prior to the beginning of each fiscal year, shall submit to the council a proposed budget, which budget shall provide a complete financial plan for the fiscal year, and shall contain the following:

- 1) A budget message, explanatory of the budget.
- 2) A consolidated statement of receipts and expenditures for all funds.
- 3) An analysis of property valuations.
- 4) An analysis of tax rate.
- 5) Tax levies and tax collections by years for at least five years.
- 6) General fund resources in detail, including a detailed report of inventory as provided in section 78 hereof.
- 7) Summary of proposed expenditures by function, department and activities.
- 8) Summary of proposed expenditures by character and object.
- 9) Detailed estimates of expenditures shown separately by each activity to support the summaries No. 7 and 8 above. Such estimates of expenditures are to include an itemization of positions showing the number of persons having each title and the rate of pay.
- 10) A revenue and expense statement for all types of bonds.
- 11) A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued, and amount outstanding.
- 12) A schedule of requirements for the principal and interest of each issue of bonds.
- 13) A special funds section.
- 14) The appropriation ordinance.
- 15) The tax levying ordinance.

### Sec. 48. Anticipated revenues compared with other years in budget.

In parallel columns opposite the several items of revenue there shall be placed the actual amount of such items for the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing fiscal year.

### Sec. 49. Proposed expenditures compared with other years in budget.

In parallel columns opposite the various items of expenditures there shall be place the actual amount of such items of expenditures for last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing fiscal year.

### Sec. 50. Proposed budget a public record.

The proposed budget and all supporting schedules shall be filed with the city clerk when submitted to the council and shall be a public record for inspection by anyone. The city manager shall cause sufficient copies to be made for distribution to all interested persons.

### Sec. 51. Notice of public hearing on budget.

At the meeting of the council at which the proposed budget is submitted, the council shall fix the time and place of a public hearing on the budget, and shall cause to be published a notice of the time and place, not less than seven days after date of publication, at which the council will hold the public hearing.

### Sec. 52. Public hearing on proposed budget.

At the time and place set forth in the notice required by Section 51, or at any time and place to which such public hearing shall from time to time be adjourned, the council shall hold a public hearing on the budget submitted, and all interested persons shall be given an opportunity to be heard for or against any item of the amount of any item therein contained.

### Sec. 53. Proceedings on budget after public hearing amending or supplementing budget.

After the conclusion of such public hearing the council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law. Before inserting any additional item or increasing any item of appropriation the council must cause to be published a notice setting forth the nature of the proposed increases and fixing a time and place, not less than seven days after publication, at which the council will hold a public hearing thereon.

### Sec. 54. Proceedings on adoption of budget.

<sup>1</sup>State law reference—Municipal budget, V.T.C.A., Local Government Code § 102.001 et seq.

After such further hearing, the council may insert the additional item or items and make the increase or increases to the amount in each case indicated by the published notice, or to a lesser amount, but where it shall increase the total proposed expenditures it shall also provide for an increase in the total anticipated revenue to at least equal such total proposed expenditures.

### Sec. 55. - Vote required for adoption.

The budget shall be adopted by the favorable vote of a majority of the members of the whole council.

### Sec. 56. - Date of final adoption; failure to adopt.

The budget shall be finally adopted not later than the twenty-seventh day of the last month of the fiscal year. Should the council take no final action

on or prior to such day, the budget as submitted by the city manager shall be deemed to have been finally adopted by the council.

**Sec. 57. - Effective date of budget; certification; copies made available.**

Upon final adoption, the budget shall be in effect for the budget year. A copy of the budget, as finally adopted, shall be filed with the city clerk, the county clerk of Palo Pinto County, and the state comptroller of public accounts at Austin. The final budget shall be printed, mimeographed or otherwise reproduced and a reasonable number of copies shall be made available for the use of all offices, departments and agencies, and for the use of interested persons and civic organizations.

**Sec. 58. - Budget establishes appropriations.**

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

**Sec. 59. - Budget establishes amount to be raised by property tax.**

From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the city, in the corresponding tax year.

**Sec. 60. - Unallocated reserve fund.**

When recommended by the city manager, and in the discretion of the city council the budget may contain a reasonable sum set aside as an unallocated reserve fund, to meet unexpected and unforeseen contingencies in current operating costs of any budget project.

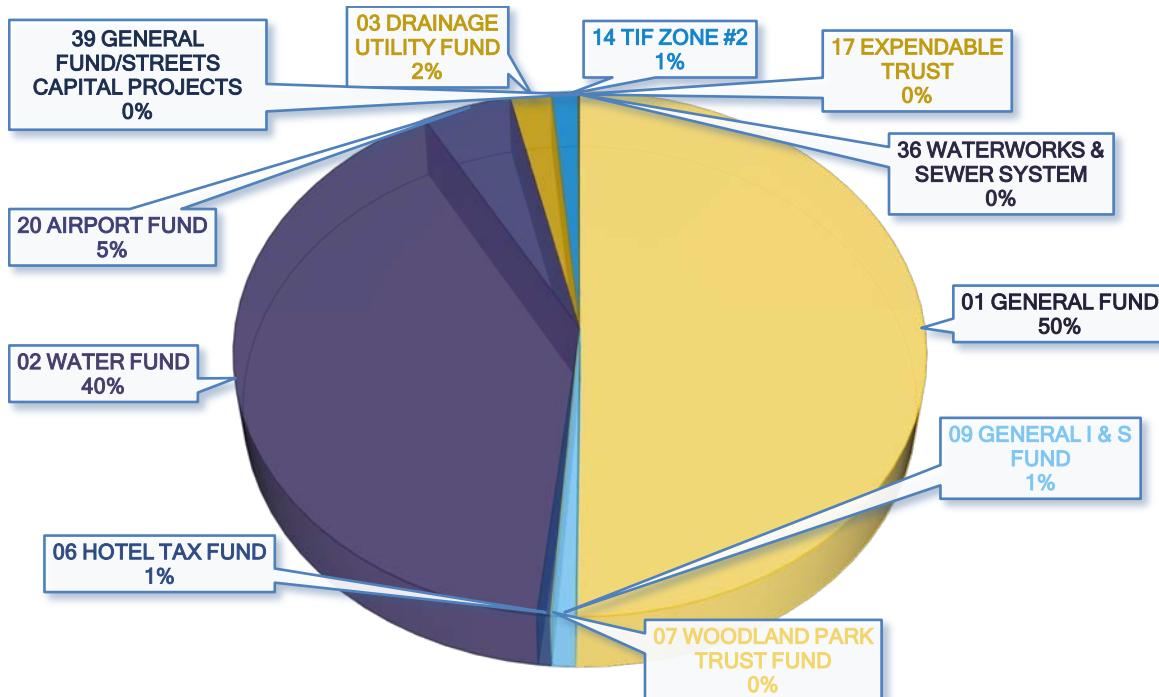
**Sec. 61. - Amendment and supplemental budget.**

In case of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions which could not, by reasonable diligence, thought and attention have been included in the original budget, may from time to time be authorized, upon the affirmative vote of a majority of the membership of the council, as amendments or supplements to the original budget. Such supplements and amendments shall be approved in an ordinance and shall be filed with the original budget.

## Fund Balance Summary

CITY OF MINERAL WELLS					
SCHEDULE FUND BALANCE SUMMARY		For the period: 10/01/2022 to 09/30/2023		DIVISION ALL BUDGETED FUNDS	
SUMMARY					
CATEGORIES	ESTIMATED BEGINNING FUND BALANCE	ESTIMATED REVENUES	ESTIMATED AVAILABLE RESOURCES	ESTIMATED EXPENDITURES	PROJECTED ENDING FUND BALANCE
01 GENERAL FUND	\$6,703,210	\$17,112,760	\$23,815,970	\$18,372,804	\$5,443,166
09 GENERAL I & S FUND	\$157,346	\$345,300	\$502,646	\$332,700	\$169,946
07 WOODLAND PARK TRUST FUND	\$614,086	\$7,750	\$621,836	\$300	\$621,536
06 HOTEL TAX FUND	\$35,208	\$200,050	\$235,258	\$200,000	\$35,258
02 WATER FUND	\$2,975,957	\$13,667,942	\$16,643,899	\$13,319,126	\$3,324,773
20 AIRPORT FUND	\$758,475	\$1,553,790	\$2,312,265	\$1,646,456	\$665,809
03 DRAINAGE UTILITY FUND	\$364,170	\$722,550	\$1,086,720	\$437,711	\$649,009
14 TIF ZONE #2	\$1,144,074	\$466,576	\$1,610,650	\$97,652	\$1,512,998
17 EXPENDABLE TRUST	\$48,863	\$20	\$48,883	\$0	\$48,883
39 GENERAL FUND/STREETS CAPITAL PROJECTS	\$2,349,646	\$15,000	\$2,364,646	\$1,087,569	\$1,277,077
36 WATERWORKS & SEWER SYSTEM	\$3,465,158	\$15,000	\$3,480,158	\$1,971,404	\$1,508,754
<b>TOTAL ALL BUDGETED FUNDS</b>	<b>\$18,616,193</b>	<b>\$34,106,738</b>	<b>\$52,722,931</b>	<b>\$37,465,722</b>	<b>\$15,257,209</b>

### COMPOSITION OF REVENUE ALLOCATIONS – ALL BUDGETED FUNDS



## Summary of Authorized Positions

CITY OF MINERAL WELLS							
SCHEDULE		DEPARTMENT		DIVISION			
SUMMARY of AUTHORIZED POSITIONS		ALL		ALL			
SUMMARY							
All Budgeted Funds		2020-21		2021-22		2022-23	
CATEGORIES		FULL TIME	PART TIME	FULL TIME	PART TIME	FULL TIME	PART TIME
<b>GENERAL GOVERNMENT</b>							
City Manager		1.0	0.0	2.0	0.0	1.0	0.0
City Clerk		3.0	0.0	3.0	0.0	2.0	0.0
Main Street Program		1.0	0.0	1.0	0.0	1.0	0.0
Finance		7.0	0.0	4.0	0.0	5.0	0.0
Municipal Court		1.0	3.0	1.0	3.0	1.0	3.0
Information Technology		2.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL GENERAL GOVERNMENT</b>		<b>15.0</b>	<b>3.0</b>	<b>11.0</b>	<b>3.0</b>	<b>10.0</b>	<b>3.0</b>
<b>PUBLIC SAFETY</b>							
Police		43.0	4.0	43.0	5.0	43.0	5.0
Fire/EMS		30.0	1.0	30.0	1.0	30.0	1.0
Inspections		5.0	0.0	5.0	0.0	4.0	0.0
<b>TOTAL PUBLIC SAFETY</b>		<b>78.0</b>	<b>5.0</b>	<b>78.0</b>	<b>6.0</b>	<b>77.0</b>	<b>6.0</b>
<b>HIGHWAYS AND STREETS</b>							
Streets		14.1	0.0	14.1	0.0	19.0	0.0
<b>TOTAL HIGHWAYS AND STREETS</b>		<b>14.1</b>	<b>0.0</b>	<b>14.1</b>	<b>0.0</b>	<b>19.0</b>	<b>0.0</b>
<b>PUBLIC WORKS</b>							
Fleet Maintenance		4.4	0.0	4.4	0.0	0.0	0.0
Sanitation - Convenience Station		0.0	1.0	0.0	1.0	0.0	1.0
Cemetery		4.0	0.0	4.0	0.0	4.0	0.0
<b>TOTAL PUBLIC WORKS</b>		<b>8.4</b>	<b>1.0</b>	<b>8.4</b>	<b>1.0</b>	<b>4.0</b>	<b>1.0</b>
<b>CULTURE AND RECREATION</b>							
Library		4.0	0.0	4.0	2.0	4.0	2.0
Parks and Recreation		9.0	17.0	10.0	17.0	10.0	17.0
<b>TOTAL CULTURE AND RECREATION</b>		<b>13.0</b>	<b>17.0</b>	<b>14.0</b>	<b>19.0</b>	<b>14.0</b>	<b>19.0</b>
<b>WATER AND SEWER UTILITES</b>							
Public Works Administration		6.5	0.0	6.5	0.0	10.0	0.0
Water Dist. /Sewer Collection		18.0	0.0	18.0	0.0	18.0	0.0
Hilltop Water Treatment Plant		9.0	0.0	9.0	0.0	9.0	0.0
Waste Water Plant Operations		14.0	0.0	14.0	0.0	13.0	0.0
Facility Maintenance		6.0	0.0	9.0	0.0	9.0	0.0
City Utility Billing		2.0	0.0	2.0	0.0	2.0	0.0
<b>TOTAL WATER AND SEWER UTILITIES</b>		<b>55.5</b>	<b>0.0</b>	<b>58.5</b>	<b>0.0</b>	<b>61.0</b>	<b>0.0</b>
<b>TOTAL AIRPORT</b>		<b>4.0</b>	<b>2.0</b>	<b>4.0</b>	<b>2.0</b>	<b>4.0</b>	<b>2.0</b>
<b>TOTAL AUTHORIZED POSITIONS</b>		<b>188.0</b>	<b>28.0</b>	<b>188.0</b>	<b>31.0</b>	<b>189.0</b>	<b>31.0</b>

Municipal Court - Municipal Court Judge and Prosecutor are appointees, reported as Part-Time.

Police, Fire and Airport Part-Time are budgeted in hours on the Table of Authorized Positions.

Parks and Recreation Part-Time are Seasonal and are budgeted in hours on the Table of Authorized Positions.

## Summary of Proposed Expenditures

SCHEDULE PROPOSED EXPENDITURES		CITY OF MINERAL WELLS DEPARTMENT ALL					DIVISION ALL		
SUMMARY									
PERIOD: 10/01/2022 TO 09/30/2023	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		PROPRIETARY FUNDS			
CATEGORIES	GENERAL FUND	TRUST FUNDS	GEN. DEBT SERVICE FUND	GENERAL FUND	WATERWORKS & SEWERSYSTEM	WATER & SEWER FUND	AIRPORT FUND	DRNG UTILITY & TIRZ #2 FUNDS	TOTAL
<b>BY FUNCTION, DEPARTMENT &amp; ACTIVITY</b>									
Administration	\$2,017,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,017,765
City Attorney	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Main Street Program	\$127,404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,404
Finance	\$676,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$676,015
Information Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total General Government</b>	<b>\$3,021,184</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,021,184</b>
Police	\$4,608,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,608,613
Fire / EMS	\$3,959,441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,959,441
Inspections	\$855,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$855,380
<b>Total Public Safety</b>	<b>\$9,423,434</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,423,434</b>
Streets	\$3,574,011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,574,011
<b>Total Highway / Streets</b>	<b>\$3,574,011</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,574,011</b>
Fleet Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sanitation - Convenience Station	\$224,539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$224,539
Cemetery - Woodland Park Trust	\$310,109	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$310,409
<b>Total Public Works</b>	<b>\$534,648</b>	<b>\$300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$534,948</b>
Library	\$393,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$393,173
Parks and Recreation	\$1,074,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,074,999
Tourism	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
<b>Total Cultural and Recreation</b>	<b>\$1,468,172</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,668,172</b>
Public Works Administration	\$0	\$0	\$0	\$0	\$0	\$5,435,503	\$0	\$0	\$5,435,503
Facility Maintenance	\$0	\$0	\$0	\$0	\$0	\$915,556	\$0	\$0	\$915,556
Water Distribution / Sewer Collection	\$0	\$0	\$0	\$0	\$0	\$2,978,750	\$0	\$0	\$2,978,750
Hilltop Water Treatment Plant - Brazos	\$0	\$0	\$0	\$0	\$0	\$1,782,753	\$0	\$0	\$1,782,753
Waste Water Plant Operations	\$0	\$0	\$0	\$0	\$0	\$1,423,280	\$0	\$0	\$1,423,280
City Utility Billing	\$0	\$0	\$0	\$0	\$0	\$301,066	\$0	\$0	\$301,066
<b>Total Water/Sewer Utilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,836,908</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,836,908</b>
Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$1,646,456	\$0	\$1,646,456
Drainage Utility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$437,711	\$437,711
Tax Increment Reinvestment Zone #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,652	\$97,652
Debt Service	\$351,355	\$0	\$332,700	\$0	\$0	\$482,218	\$0	\$0	\$1,116,273
Capital Projects - Including Fund Transfers	\$0	\$0	\$0	\$1,087,569	\$1,971,404	\$0	\$0	\$0	\$3,058,973
Expendable Trust	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURE/EXPENSES by FUNC/DEPT/ACTIVITY</b>	<b>\$18,372,804</b>	<b>\$200,300</b>	<b>\$332,700</b>	<b>\$1,087,569</b>	<b>\$1,971,404</b>	<b>\$13,319,126</b>	<b>\$1,646,456</b>	<b>\$535,363</b>	<b>\$37,465,722</b>

## CITY OF MINERAL WELLS

## DEPARTMENT

## DIVISION

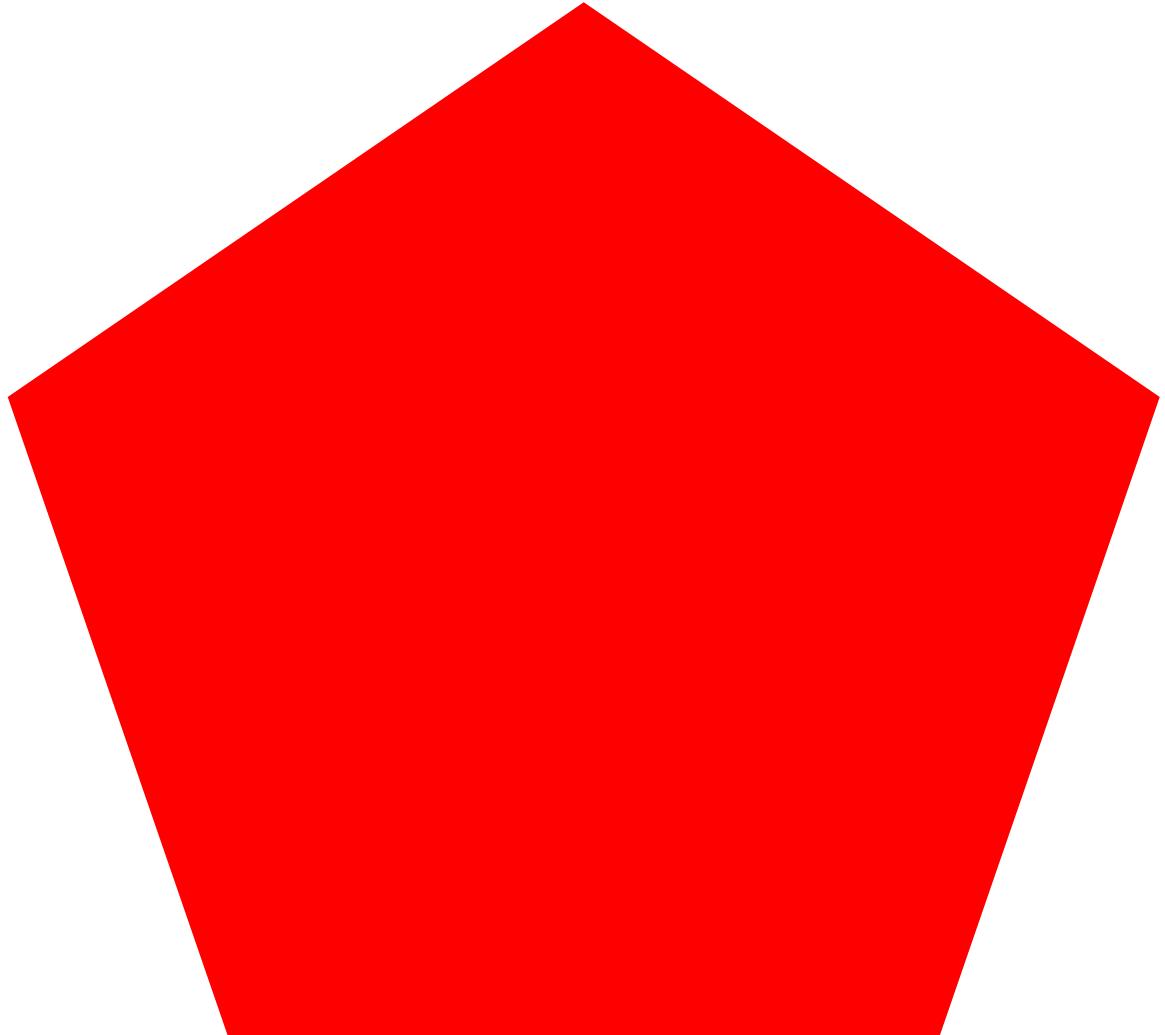
SCHEDULE  
PROPOSED EXPENDITURES

## By CHARACTER &amp; OBJECT

## SUMMARY

PERIOD: 10/01/2022 TO 09/30/2023	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		PROPRIETARY FUNDS			
CATEGORIES	GENERAL FUND	TRUST FUNDS	GEN. DEBT SERVICE FUND	GENERAL FUND	WATER & SEWER	WATER & SEWER FUND	AIRPORT FUND	DRNG UTILITY & TIRZ #2 FUNDS	TOTAL
<b>BY CHARACTER &amp; OBJECT</b>									
Personnel Services	\$10,339,619	\$0	\$0	\$0	\$0	\$4,015,791	\$326,820	\$0	\$14,682,230
Program Expenses	\$660,874	\$0	\$0	\$0	\$0	\$110,576	\$3,308	\$0	\$774,758
Purchased Professional/Technical Services	\$1,077,055	\$0	\$0	\$2,500	\$5,200	\$658,529	\$342,920	\$1,500	\$2,087,704
Purchased Property Services	\$702,410	\$0	\$0	\$0	\$0	\$285,950	\$85,900	\$10,000	\$1,084,260
Other Purchased Services	\$466,059	\$0	\$0	\$0	\$0	\$341,108	\$40,650	\$0	\$847,817
Supplies	\$2,457,326	\$0	\$0	\$0	\$0	\$2,881,200	\$63,400	\$0	\$5,401,926
Other Objects	\$664,335	\$156,918	\$0	\$0	\$0	\$1,939,754	\$469,500	\$99,152	\$3,329,659
Total Transfers / Debt Service	\$351,355	\$43,382	\$332,700	\$0	\$0	\$2,371,218	\$91,958	\$424,711	\$3,615,324
Capital Outlay	\$1,653,771	\$0	\$0	\$1,085,069	\$1,966,204	\$715,000	\$222,000	\$0	\$5,642,044
<b>TOTAL EXPENDITURE/EXPENSES by CHARACTER &amp; OBJECT</b>	<b>\$18,372,804</b>	<b>\$200,300</b>	<b>\$332,700</b>	<b>\$1,087,569</b>	<b>\$1,971,404</b>	<b>\$13,319,126</b>	<b>\$1,646,456</b>	<b>\$535,363</b>	<b>\$37,465,722</b>

## 01 - GENERAL FUND



{This page is intentionally left blank}

## General Fund – Summary of Revenues & Expenditures

CITY OF MINERAL WELLS				
FUND	DEPARTMENT	DIVISION		
GENERAL FUND	ALL	ALL		
SUMMARY				
<b>BEGINNING FUND BALANCE</b>	\$5,471,635	\$7,567,865	\$5,438,499	\$6,703,210
<b>CATEGORIES</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
TOTAL REVENUES	\$15,098,792	\$14,859,822	\$16,812,907	\$17,112,760
<b>01 TOTAL REVENUES</b>	<b>\$15,098,792</b>	<b>\$14,859,822</b>	<b>\$16,812,907</b>	<b>\$17,112,760</b>
<b>EXPENDITURES by Object Class</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
Total Personnel Services	\$9,308,718	\$9,754,953	\$9,018,011	\$10,339,619
Total Program Expenses	\$458,797	\$929,166	\$507,890	\$660,874
Total Purchased Professional/Technical Services	\$393,291	\$742,224	\$751,628	\$1,077,055
Total Purchased Property Services	\$503,404	\$578,705	\$427,816	\$702,410
Total Other Purchased Services	\$388,235	\$480,019	\$480,429	\$466,059
Total Supplies	\$1,314,930	\$1,499,914	\$1,569,428	\$2,457,326
Total Capital Expenditures	\$1,860,201	\$1,404,730	\$2,176,227	\$1,653,771
Total Other Objects	\$615,739	\$436,310	\$373,141	\$664,335
Total Transfers / Debt Retirement	\$288,613	\$244,061	\$243,626	\$351,355
<b>01 TOTAL EXPENDITURES</b>	<b>\$15,131,928</b>	<b>\$16,070,082</b>	<b>\$15,548,196</b>	<b>\$18,372,804</b>
<b>EXPENDITURES by Department</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
GENERAL ADMINISTRATION	\$1,789,928	\$2,824,346	\$2,348,469	\$2,569,120
MAIN STREET PROGRAM	\$82,936	\$147,458	\$140,955	\$127,404
FINANCE	\$609,268	\$661,101	\$644,096	\$676,015
INFORMATION TECHNOLOGY*	\$481,143	\$0	\$0	\$0
FLEET MAINTENANCE**	\$825,428	\$890,539	\$908,054	\$0
POLICE DEPARTMENT	\$3,859,576	\$3,920,889	\$3,578,388	\$4,608,613
FIRE/EMS	\$4,220,739	\$3,140,503	\$3,110,299	\$3,959,441
INSPECTIONS	\$334,245	\$501,687	\$451,967	\$855,380
STREET DEPARTMENT	\$1,208,255	\$1,577,263	\$2,198,860	\$3,574,011
SANITATION DEPARTMENT	\$227,006	\$198,296	\$217,458	\$224,539
PARKS & RECREATION	\$862,931	\$1,424,491	\$1,293,923	\$1,074,999
CEMETERY	\$310,589	\$349,127	\$320,357	\$310,109
LIBRARY	\$319,884	\$434,382	\$335,370	\$393,173
<b>01 TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$15,131,928</b>	<b>\$16,070,082</b>	<b>\$15,548,196</b>	<b>\$18,372,804</b>
<b>01 ENDING FUND BALANCE</b>	<b>\$5,438,499</b>	<b>\$6,357,605</b>	<b>\$6,703,210</b>	<b>\$5,443,166</b>

\*17 - Information Technology Department was outsourced in FY2020-21. IT costs distributed among departments.

\*\*19 – Fleet Maintenance Department will be outsourced in FY2022-23. Fleet costs distributed among departments.

## General Fund – Revenues

### Revenues

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
4005 FUND BALANCE APPROPRIATED	\$0	\$1,210,260	\$0	\$1,260,044
4110 PROPERTY TAX - CURRENT	\$4,776,773	\$5,245,389	\$5,393,735	\$5,228,716
4130 SALES TAX	\$3,896,607	\$3,600,000	\$3,887,789	\$4,230,000
4143 MIXED BEVERAGE TAX	\$27,208	\$27,000	\$32,656	\$40,000
4160 FRANCHISE FEE - ELECTRIC	\$612,512	\$640,000	\$630,340	\$640,000
4162 FRANCHISE FEE - GAS	\$187,333	\$172,000	\$212,255	\$185,000
4163 FRANCHISE FEE - TELECOMMUN	\$21,334	\$20,000	\$20,000	\$25,000
4164 FRANCHISE FEE - CABLE	\$129,415	\$132,000	\$113,209	\$120,000
4165 FRANCHISE FEE - GARBAGE	\$322,375	\$320,000	\$445,793	\$540,000
4190 PROPERTY TAXES - DELINQUENT	\$103,335	\$85,000	\$109,529	\$95,000
4191 PROPERTY TAXES - P AND I	\$85,988	\$52,500	\$78,840	\$65,000
4211 ALCOHOLIC BEVERAGE PERMITS	\$4,900	\$2,000	\$4,890	\$6,980
4216 OCCUPATIONAL LICENSES	\$50	\$450	\$125	\$150
4220 OTHER REVENUE	\$38,532	\$115,000	\$17,016	\$20,000
4221 INSPECTIONS AND PERMITS	\$107,038	\$163,000	\$180,005	\$267,000
4300 OVER/SHORT	\$156	\$0	\$14	\$0
4310 DONATIONS	\$150	\$0	\$52,611	\$0
4314 LEOSE - L.E. TRAINING GRANT	\$2,219	\$2,799	\$1,923	\$1,923
4341 OTHER LOCAL/PRIVATE AGRMTS	\$65,415	\$0	\$10,430	\$0
4343 GRANTS - FIRE/EMS	\$25,500	\$25,000	\$15,092	\$25,000
4344 SAFER GRANT - FIRE/EMS	\$176,012	\$0	\$222,750	\$0
4371 LIBRARY GRANTS	\$400	\$0	\$0	\$0
4372 MWISD AGRMT - SRO	\$141,072	\$145,000	\$145,600	\$160,160
4373 OTHER LOCAL/PRIVATE GRANTS	\$200,985	\$461,730	\$447,812	\$0
4374 PP CO - INTERGOVT	\$126,105	\$216,000	\$189,000	\$177,000
4412 RELEASE OF LIENS	\$22,072	\$30,000	\$30,000	\$31,500
4413 PLANNING AND ZONING FEES	\$3,976	\$3,500	\$8,172	\$5,000
4425 AMBULANCE FEES	\$754,106	\$704,000	\$697,901	\$724,000
4426 FIRE/EMS MITIGATION FEES	\$21,113	\$35,000	\$19,471	\$35,000
4443 SANITATION/DISP SITE FEES	\$73,940	\$73,500	\$84,469	\$110,000
4451 BIRTH/DEATH CERTIFICATES	\$35,987	\$21,334	\$30,045	\$14,000
4452 HEALTH INSPECTION FEES	\$0	\$0	\$0	\$0
4453 PRESERVATION FEES	\$1,860	\$1,100	\$1,583	\$700
4454 ANIMAL SHELTER FEES	\$23,119	\$37,500	\$26,198	\$39,375
4470 RECREATIONAL FEES	\$42,571	\$47,500	\$44,648	\$60,000
4472 SWIMMING POOL FEES	\$50,146	\$60,000	\$59,214	\$60,000
4474 CONCESSION REVENUES	\$0	\$500	\$0	\$0
4476 LIBRARY RECEIPTS	\$3,235	\$8,000	\$3,719	\$4,000
4511 MUNICIPAL COURT FINES	\$163,003	\$175,000	\$132,962	\$325,000
4512 TECHNOLOGY FEE	\$3,285	\$3,275	\$2,380	\$5,440
4513 SECURITY FEE	\$3,702	\$3,525	\$2,704	\$4,080
4514 JUVENILE CASE MANAGER	\$4,376	\$5,400	\$3,165	\$8,904

4515 MUNICIPAL JURY FEES	\$65	\$0	\$48	\$0
4516 CHILD SAFETY FEE	\$642	\$950	\$447	\$950
4610 INTEREST EARNED	\$6,236	\$10,000	\$3,363	\$5,000
4630 OIL AND GAS LEASES	\$0	\$0	\$0	\$0
4631 RENTS AND LEASES	\$16,538	\$4,500	\$13,789	\$15,000
4810 SALE OF CEMETERY LOTS	\$24,742	\$40,000	\$37,350	\$25,000
4820 SALE OF GRAVE MARKERS	\$0	\$0	\$0	\$0
4825 CEMETERY SERVICES	\$51,490	\$45,000	\$41,688	\$48,000
4830 INSTALLATION OF MARKERS	\$240	\$250	\$219	\$0
4901 FUND TRANSFER - DEBT SVCE	\$0	\$0	\$0	\$0
4902 FUND TRANSFER - WATER	\$1,603,447	\$1,889,000	\$1,889,000	\$1,889,000
4903 FUND TRANSFER - DRAINAGE UTIL	\$35,000	\$35,000	\$35,000	\$368,000
4906 FUND TRANSFER - HOTEL TAX	\$931	\$820	\$0	\$43,082
4907 FUND TRANSFER - WOODLAND PARK	\$0	\$300	\$0	\$300
4910 FUND TRANSFER - OTHER	\$0	\$0	\$175,000	\$1,145,500
4911 FUND TRANSFER - INSURANCE	\$200,000	\$200,000	\$200,000	\$250,000
4920 FUND TRANSFER - AIRPORT	\$0	\$0	\$0	\$69,000
4921 SALE OF CAPITAL ASSETS	\$143,261	\$0	\$68,125	\$0
4922 INSURANCE PROCEEDS	\$8,296	\$0	\$13,102	\$0
4937 LOAN PROCEEDS	\$750,000	\$0	\$977,731	\$0
<b>TOTAL REVENUES TOTAL</b>	<b>\$15,098,792</b>	<b>\$16,070,082</b>	<b>\$16,812,907</b>	<b>\$18,372,804</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$15,098,792</b>	<b>\$16,070,082</b>	<b>\$16,812,907</b>	<b>\$18,372,804</b>

4005 FUND BALANCE APPROPRIATED (specific to the following and carried over due to supply chain delivery from FY 21/22): Comprehensive Plan Development: Phase I – General Admin (\$25,000); Washing Machine – Police (\$4,258); Radio “Trunked” Software for Dispatch and Vehicles – Police (\$7,280); Patch Truck – Streets (\$203,517); Steel Wheel Roller – Streets (\$164,754); Parks and Open Space Master Plan – Parks & Rec (\$12,000); Southeast Park Restroom and Site Work – Parks & Rec (\$140,000).  
 FOR FY 22/23: Dispatch Console – Police (\$70,000); Four (4) Vehicles – Police (\$275,500); Maintainer/Road Grader – Streets (\$355,000).

## General Administrative Department – 11

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$328,132	\$407,145	\$349,225	\$370,179
5101 OVERTIME	\$4,142	\$3,000	\$2,067	\$3,000
5103 SOCIAL SECURITY	\$22,316	\$25,764	\$24,811	\$29,306
5104 GROUP INSURANCE	\$35,187	\$33,885	\$33,885	\$34,563
5105 TMRS	\$30,354	\$29,974	\$30,096	\$32,409
5106 WORKERS' COMP	\$1,338	\$3,048	\$3,048	\$4,788
5109 EMPLOYMENT EXPENSE	\$1,054	\$1,500	\$3,954	\$1,500
5111 LONGEVITY	\$2,830	\$3,310	\$4,222	\$3,910
5112 UNEMPLOYMENT	\$9,268	\$10,000	\$1,709	\$10,000
5113 CERTIFICATION PAY	\$6,000	\$6,000	\$5,625	\$6,000
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$440,621</b>	<b>\$523,626</b>	<b>\$458,642</b>	<b>\$495,654</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$46,054	\$45,147	\$46,054
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$435,000	\$37,785	\$235,000
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$481,054</b>	<b>\$82,931</b>	<b>\$281,054</b>
5302 PROF SERVICES - OTHER	\$4,097	\$281,699	\$304,424	\$401,500
5304 AUDIT SERVICES	\$13,450	\$15,000	\$17,450	\$17,880
5306 ATTORNEY'S FEES	\$73,665	\$200,000	\$79,134	\$200,000
5308 PROF SERVICES - CITY COUNCIL	\$1,200	\$1,400	\$1,400	\$1,400
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$92,413</b>	<b>\$498,099</b>	<b>\$402,408</b>	<b>\$620,780</b>
5404 BUILDING MAINTENANCE	\$505	\$8,000	\$1,000	\$1,500
5406 OFFICE EQUIP MAINT	\$0	\$500	\$0	\$500
5418 OTHER MAINTENANCE	\$0	\$750	\$0	\$750
5420 RENTALS	\$812	\$2,175	\$3,164	\$2,175
5422 LAUNDRY SERVICE	\$302	\$500	\$279	\$500
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$1,619</b>	<b>\$11,925</b>	<b>\$4,443</b>	<b>\$5,425</b>
5502 INSURANCE	\$175,983	\$197,000	\$213,219	\$197,000
5504 TELEPHONE	\$7,061	\$35,400	\$9,828	\$20,000
5506 TRAVEL AND TRAINING	\$2,160	\$17,500	\$5,000	\$15,000
5506-02 DUES/LIC/MEMBER	\$9,427	\$10,750	\$11,459	\$10,450
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$194,631</b>	<b>\$260,650</b>	<b>\$239,506</b>	<b>\$242,450</b>
5602 OFFICE SUPPLIES	\$1,969	\$4,500	\$1,988	\$4,500
5604 POSTAGE/FREIGHT	\$9,141	\$2,500	\$67	\$2,500
5614 UTILITIES	\$30,935	\$32,500	\$28,981	\$32,500
5626 OPERATING SUPPLIES	\$11,668	\$21,600	\$10,050	\$17,600
5645 FACILITY REPAIR PARTS	\$9,242	\$8,500	\$1,245	\$7,000
<b>SUPPLIES TOTAL</b>	<b>\$62,955</b>	<b>\$69,600</b>	<b>\$42,331</b>	<b>\$64,100</b>

5702 BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0
5704 IMPVTS OTHER THAN BLDGS	\$202,410	\$461,730	\$517,744	\$0
5706 EQUIPMENT	\$0	\$0	\$4,880	\$0
5712 FURNITURE AND FIXTURES	\$0	\$0	\$92,062	\$0
5720 CAPITAL RESERVES	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$202,410</b>	<b>\$461,730</b>	<b>\$614,686</b>	<b>\$0</b>
5802 OTHER SVCES AND CHGS	\$11,775	\$40,000	\$4,352	\$25,000
5803 PUBLIC NOTICES	\$1,826	\$3,000	\$1,762	\$3,000
5806 ELECTION EXPENSES	\$14,148	\$14,300	\$24,368	\$9,300
5808 MUNICIPAL CODES	\$2,427	\$6,000	\$4,063	\$6,000
5809 TAX OFFICE EXPENSE	\$156,792	\$130,000	\$169,016	\$180,000
5810 BAD DEBT EXPENSE	\$0	\$0	\$0	\$0
5812 RESALE SUPPLIES	\$0	\$0	\$0	\$0
5814-01 COMM SUPP-MEALS ON WHEELS	\$10,000	\$10,000	\$0	\$0
5814-02 COMM SUPP - DNC	\$3,206	\$600	\$539	\$0
5814-03 COMM SUPP - UTILITIES	\$6,780	\$2,000	\$11,338	\$2,000
5814-04 COMM SUPP - IND FOUND	\$0	\$0	\$0	\$0
5814-05 COMM SUPP - KMWB	\$0	\$0	\$0	\$0
5814-06 COMM SUPP - SR CIT CTR OPER	\$7,985	\$30,000	\$6,759	\$30,000
5814-07 COMM SUPP - SR CIT CTR BLD M	\$2,453	\$2,500	\$2,915	\$2,500
5814-08 PROJECT 365 - BOUNCE	\$0	\$0	\$0	\$0
5814-09 MW CENTER OF LIFE	\$2,500	\$2,500	\$2,500	\$0
5814-10 CHILDRENS ALLIANCE CENTER	\$7,000	\$7,200	\$7,200	\$0
5814-11 COMM SUPP-BACKPACK BUD	\$10,000	\$10,000	\$10,000	\$0
5814-12 COMM SUPP-FRONTIER TRLS	\$0	\$0	\$0	\$0
5814-13 COMM SUPP-ARM	\$0	\$0	\$0	\$0
5814-14 COMM SUPP-MW ART ASSN	\$0	\$0	\$0	\$0
5814-15 COMM SUPP-PPCO CASA	\$5,000	\$3,500	\$3,500	\$0
5814-16 COMM SUPP-CHANGE	\$0	\$0	\$0	\$0
5814-17 COMM SUPP-MW YOUTH SPORTS	\$0	\$0	\$0	\$0
5814-18 COMM SUPP-NEW HAVEN	\$10,000	\$10,000	\$10,000	\$0
5818 UNALLOCATED RESERVES	\$253,269	\$0	\$0	\$250,000
5824 PRESERVATION FEE EXPENSE	\$1,507	\$2,000	\$1,583	\$500
<b>OTHER OBJECTS TOTAL</b>	<b>\$506,668</b>	<b>\$273,600</b>	<b>\$259,895</b>	<b>\$508,300</b>
5954 PRINCIPAL - OTHER DEBT	\$274,558	\$219,309	\$217,660	\$305,934
5958 INTEREST - OTHER DEBT	\$14,055	\$24,752	\$25,966	\$45,421
<b>TRANSFERS / DEBT RETIREMENT TOTAL</b>	<b>\$288,612</b>	<b>\$244,061</b>	<b>\$243,626</b>	<b>\$351,355</b>
<b>TOTAL GENERAL ADMIN</b>	<b>\$1,789,928</b>	<b>\$2,824,346</b>	<b>\$2,348,467</b>	<b>\$2,569,119</b>

5224-01 Outstanding McLane Intelligence Solutions Projects (\$200,000)

5302 Comprehensive Plan Development – Phases I and II (\$200,000)

Authorized Positions	1100 - GENERAL ADMINISTRATION	
1	City Manager	\$ 170,000
1	City Clerk	80,902
1	Human Resources Manager	55,384
1	Administrative Clerk	39,076
	<b>Total (Calendar Year 2023)</b>	<b>\$ 345,362</b>

## Main Street Program – 13

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$57,226	\$62,118	\$59,611	\$66,169
5103 SOCIAL SECURITY	\$4,133	\$4,974	\$4,244	\$5,080
5104 GROUP INSURANCE	\$6,143	\$8,471	\$8,471	\$8,640
5105 TMRS	\$4,921	\$5,753	\$4,897	\$5,618
5106 WORKER'S COMP	\$339	\$762	\$762	\$957
5109 EMPLOYMENT EXPENSE	\$40	\$150	\$0	\$150
5111 LONGEVITY	\$0	\$120	\$10	\$240
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$72,803</b>	<b>\$82,348</b>	<b>\$77,995</b>	<b>\$86,854</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$119	\$1,200	\$0	\$1,200
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$0	\$375	\$0
5230 EVENT COSTS	\$0	\$15,000	\$15,000	\$15,000
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$119</b>	<b>\$16,200</b>	<b>\$15,375</b>	<b>\$16,200</b>
5302 PROF SVCES - OTHER	\$0	\$5,000	\$125	\$0
5306 ATTORNEY FEE'S	\$0	\$1,000	\$338	\$1,000
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$463</b>	<b>\$1,000</b>
5420 RENTALS	\$4,000	\$18,000	\$18,000	\$12,000
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$4,000</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$12,000</b>
5504 TELEPHONE	\$483	\$500	\$665	\$900
5506 TRAVEL AND TRAINING	\$1,161	\$4,000	\$820	\$2,000
5506-02 DUES/LIC/MEMBER	\$1,155	\$1,100	\$1,636	\$1,250
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$2,799</b>	<b>\$5,600</b>	<b>\$3,122</b>	<b>\$4,150</b>
5602 OFFICE SUPPLIES	\$0	\$750	\$456	\$750
5604 POSTAGE	\$0	\$100	\$0	\$100
5610 CLOTHING SUPPLIES	\$0	\$250	\$0	\$100
5612 MINOR TOOLS	\$0	\$250	\$0	\$250
5614 UTILITIES	\$633	\$0	\$823	\$0
5626 OPERATING SUPPLIES	\$2,381	\$6,000	\$2,176	\$4,000
<b>SUPPLIES TOTAL</b>	<b>\$3,014</b>	<b>\$7,350</b>	<b>\$3,455</b>	<b>\$5,200</b>
5802 OTHER SVCES AND CHGS	\$200	\$11,960	\$22,546	\$2,000
5803 PUBLIC NOTICES	\$0	\$0	\$0	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$200</b>	<b>\$11,960</b>	<b>\$22,546</b>	<b>\$2,000</b>
<b>TOTAL MAIN STREET PROGRAM</b>	<b>\$82,935</b>	<b>\$147,458</b>	<b>\$140,955</b>	<b>\$127,404</b>

Authorized Position	1300 – MAIN STREET PROGRAM	
1	Main Street Manager	\$ 67,280
	<b>Total (Calendar Year 2023)</b>	<b>\$ 67,280</b>

## Finance Department – 15

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$374,551	\$376,367	\$358,531	\$378,635
5101 OVERTIME	\$20,911	\$16,000	\$12,092	\$16,000
5103 SOCIAL SECURITY	\$28,877	\$31,214	\$27,459	\$31,433
5104 GROUP INSURANCE	\$43,983	\$42,356	\$42,356	\$43,203
5105 TMRS	\$33,542	\$36,314	\$29,961	\$34,762
5106 WORKERS' COMP	\$7,983	\$5,335	\$5,335	\$4,787
5109 EMPLOYMENT EXPENSE	\$544	\$400	\$0	\$400
5111 LONGEVITY	\$5,423	\$6,060	\$5,260	\$6,660
5113 CERTIFICATION PAY	\$2,400	\$9,600	\$2,250	\$9,600
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$518,215</b>	<b>\$523,646</b>	<b>\$483,243</b>	<b>\$525,480</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$40,610	\$47,932	\$45,000
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$5,000	\$0	\$0
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$45,610</b>	<b>\$47,932</b>	<b>\$45,000</b>
5302 PROF SERVICES - OTHER	\$12,802	\$10,000	\$18,071	\$15,000
5306 ATTORNEY'S FEES	\$18,665	\$22,500	\$17,300	\$20,000
5313 PPC-JUVENILE CASE MGR	\$8,000	\$8,500	\$8,000	\$8,500
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$39,467</b>	<b>\$41,000</b>	<b>\$43,371</b>	<b>\$43,500</b>
5404 BUILDING MAINTENANCE	\$3,419	\$4,860	\$3,500	\$4,000
5406 OFFICE EQUIPMENT MAINTENANCE	\$0	\$0	\$1,480	\$0
5408 VEHICLE MAINTENANCE	\$0	\$0	\$0	\$0
5420 RENTALS	\$120	\$6,520	\$4,500	\$6,000
5422 LAUNDRY SERVICE	\$1,066	\$350	\$360	\$350
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$4,605</b>	<b>\$11,730</b>	<b>\$9,840</b>	<b>\$10,350</b>
5504 TELEPHONE	\$4,054	\$4,865	\$9,466	\$10,000
5506 TRAVEL AND TRAINING	\$3,135	\$5,000	\$3,332	\$6,000
5506-02 DUES/LIC/MEMBER	\$110	\$2,000	\$0	\$2,000
5509 COLLECTION FEES	\$0	\$0	\$0	\$0
5510 JUVENILE CASE MGR TRAINING	\$0	\$400	\$0	\$400
5514 CREDIT CARD/BANK FEES	\$9,817	\$9,000	\$7,500	\$6,000
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$17,116</b>	<b>\$21,265</b>	<b>\$20,298</b>	<b>\$24,400</b>
5602 OFFICE SUPPLIES	\$1,250	\$2,350	\$2,506	\$2,500
5604 POSTAGE/FREIGHT	\$0	\$2,000	\$2,500	\$2,000
5610 CLOTHING SUPPLIES	\$0	\$750	\$0	\$500
5612 MINOR TOOLS	\$2,565	\$0	\$63	\$0

5614 UTILITIES	\$1,979	\$0	\$398	\$0
5626 OPERATING SUPPLIES	\$11,864	\$7,250	\$12,758	\$11,250
5645 FACILITY REPAIR PARTS	\$2,945	\$2,500	\$2,244	\$1,500
<b>SUPPLIES TOTAL</b>	<b>\$20,603</b>	<b>\$14,850</b>	<b>\$20,469</b>	<b>\$17,750</b>
5704 IMPVTS OTHER THAN BLDGS	\$0	\$0	\$0	\$0
5706 EQUIPMENT	\$0	\$0	\$4,880	\$0
5708 VEHICLES	\$0	\$0	\$0	\$0
5712 FURNITURE AND FIXTURES	\$0	\$0	\$0	\$0
5720 CAPITAL RESERVES	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,880</b>	<b>\$0</b>
5802 OTHER SVCES AND CHGS	\$1,726	\$1,000	\$6,528	\$0
5807 MUNICIPAL COURT JAIL COSTS	\$0	\$2,000	\$0	\$2,000
5820 COURT TECHNOLOGY EXPENSE	\$7,535	\$0	\$7,535	\$7,535
5821 COURT SECURITY EXPENSE	\$0	\$0	\$0	\$0
5822 CHILD SAFETY EXPENSE	\$0	\$0	\$0	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$9,261</b>	<b>\$3,000</b>	<b>\$14,063</b>	<b>\$9,535</b>
<b>TOTAL FINANCE</b>	<b>\$609,268</b>	<b>\$661,101</b>	<b>\$644,096</b>	<b>\$676,015</b>

5313 Intergovernmental Contract with Palo Pinto County

Authorized Positions	1500 – FINANCE	
1	Finance Director	\$ 120,093
1	Senior Accounting Manager	79,913
1	Financial/Budget Analyst	55,384
1	Municipal Court Clerk	49,039
1	Accounting Technician	45,502
0.5	Court Bailiff/Warrant Officer (part-time)	27,968
<b>Total (Calendar Year 2023)</b>		<b>\$ 377,898</b>

## Information Technology Department – 17

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$19,870	\$0	\$0	\$0
5101 OVERTIME	\$56	\$0	\$0	\$0
5103 SOCIAL SECURITY	\$2,113	\$0	\$0	\$0
5104 GROUP INSURANCE	\$4,398	\$0	\$0	\$0
5105 TMRS	\$2,425	\$0	\$0	\$0
5106 WORKERS' COMP	\$152	\$0	\$0	\$0
5111 LONGEVITY	\$2,053	\$0	\$0	\$0
5113 CERTIFICATION PAY	\$600	\$0	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$31,668</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$172,438	\$0	\$0	\$0
5224-01 COMPUTER HDWE/SOFTWARE	\$45,980	\$0	\$0	\$0
5224-02 COMPUTER/PRINTER SUPPLIES	\$10,830	\$0	\$0	\$0
5224-03 INTERNET ACCESS	\$32,378	\$0	\$0	\$0
5224-04 WEBSITE	\$2,938	\$0	\$0	\$0
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$264,564</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5302 PROF SERVICES - OTHER-WEBSITE	\$166,610	\$0	\$0	\$0
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$166,610</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5406 OFFICE EQUIP MAINT	\$740	\$0	\$0	\$0
5420 RENTALS	\$11,567	\$0	\$0	\$0
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$12,307</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5504 TELEPHONE	\$3,710	\$0	\$0	\$0
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$3,710</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5602 OFFICE SUPPLIES	\$98	\$0	\$0	\$0
5604 POSTAGE/FREIGHT	\$0	\$0	\$0	\$0
5626 OPERATING SUPPLIES	\$522	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$620</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5704 IMPVTS OTHER THAN BLDGS	\$0	\$0	\$0	\$0
5720 CAPITAL RESERVES	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5802 OTHER SVCES AND CHGS	\$1,665	\$0	\$0	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$1,665</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>\$481,143</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Authorized Positions

1700 – INFORMATION TECHNOLOGY

Total (Calendar Year 2023)

&lt;&lt;OUTSOURCED&gt;&gt;

## Fleet Maintenance Department – 19

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$161,661	\$185,305	\$123,302	\$0
5101 OVERTIME	\$1,992	\$3,250	\$1,055	\$0
5103 SOCIAL SECURITY	\$12,368	\$14,103	\$9,517	\$0
5104 GROUP INSURANCE	\$35,187	\$33,885	\$33,885	\$0
5105 TMRS	\$14,912	\$16,407	\$10,405	\$0
5106 WORKERS' COMP	\$6,233	\$3,048	\$3,048	\$0
5109 EMPLOYMENT EXPENSE	\$0	\$300	\$179	\$0
5111 LONGEVITY	\$1,952	\$1,640	\$1,520	\$0
5113 CERTIFICATION PAY	\$325	\$0	\$594	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$234,630</b>	<b>\$257,939</b>	<b>\$183,505</b>	<b>\$0</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$500	\$0	\$0
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$2,250	\$343	\$0
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$2,750</b>	<b>\$343</b>	<b>\$0</b>
5404 BUILDING MAINTENANCE	\$0	\$0	\$585	\$0
5408 VEHICLE MAINTENANCE	\$165,722	\$110,000	\$110,000	\$0
5410 MACH/TOOL/IMPLEMENT MAINT	\$0	\$10,000	\$0	\$0
5412 EQUIPMENT MAINTENANCE	\$31,764	\$100,000	\$30,000	\$0
5420 RENTALS	\$4,065	\$1,500	\$0	\$0
5422 LAUNDRY SERVICE	\$1,405	\$1,500	\$941	\$0
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$202,956</b>	<b>\$223,000</b>	<b>\$141,526</b>	<b>\$0</b>
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5602 OFFICE SUPPLIES	\$58	\$600	\$493	\$0
5612 MINOR TOOLS	\$2,172	\$9,000	\$2,938	\$0
5626 OPERATING SUPPLIES	\$10,719	\$13,000	\$14,995	\$0
5642 MOTOR VEHICLE FUEL	\$272,929	\$235,000	\$416,180	\$0
5644 FLEET REPAIR PARTS	\$82,967	\$120,000	\$120,000	\$0
5645 FACILITY REPAIR PARTS	\$887	\$1,000	\$0	\$0
5646 TIRES	\$15,894	\$25,000	\$25,000	\$0
<b>SUPPLIES TOTAL</b>	<b>\$385,624</b>	<b>\$403,600</b>	<b>\$579,606</b>	<b>\$0</b>
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5802 OTHER SVCS AND CHGS	\$338	\$1,500	\$912	\$0
5804 STATE INSPECTION FEES	\$1,881	\$1,750	\$2,163	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$2,219</b>	<b>\$3,250</b>	<b>\$3,075</b>	<b>\$0</b>
<b>TOTAL FLEET MAINTENANCE</b>	<b>\$825,428</b>	<b>\$890,539</b>	<b>\$908,054</b>	<b>\$0</b>

Authorized Positions

1900 – FLEET MAINTENANCE

Total (Calendar Year 2023)

&lt;&lt;ABSORBED AMONG DEPARTMENTS&gt;&gt;

## Police Department – 20

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$2,302,813	\$2,423,781	\$2,147,481	\$2,628,465
5101 OVERTIME	\$198,511	\$195,000	\$202,298	\$205,000
5103 SOCIAL SECURITY	\$188,016	\$206,990	\$179,238	\$224,618
5104 GROUP INSURANCE	\$316,681	\$355,794	\$355,794	\$362,910
5105 TMRS	\$224,046	\$240,812	\$198,449	\$248,401
5106 WORKERS' COMP	\$87,070	\$34,294	\$34,294	\$41,170
5107 UNIFORM ALLOWANCE	\$0	\$0	\$0	\$0
5109 EMPLOYMENT EXPENSE	\$800	\$2,000	\$745	\$2,000
5111 LONGEVITY	\$24,567	\$30,360	\$28,631	\$35,520
5113 CERTIFICATION PAY	\$64,700	\$67,200	\$71,000	\$67,200
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$3,407,204</b>	<b>\$3,556,230</b>	<b>\$3,217,929</b>	<b>\$3,815,283</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$49,292	\$45,455	\$49,292
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$10,732	\$47,298	\$0
5225-2000 ANIMAL SHELTER EXPENSES	\$34,047	\$49,258	\$55,338	\$49,258
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$34,047</b>	<b>\$109,282</b>	<b>\$148,091</b>	<b>\$98,550</b>
5302 PROF SERVICES - OTHER	\$20,378	\$28,925	\$49,263	\$28,925
5313 PALO PINTO-NARCOTICS COMMANDER	\$3,551	\$37,000	\$41,000	\$37,000
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$23,929</b>	<b>\$65,925</b>	<b>\$90,263</b>	<b>\$65,925</b>
5404 BUILDING MAINTENANCE	\$1,842	\$2,400	\$3,441	\$2,400
5406 OFFICE EQUIP MAINT	\$0	\$0	\$0	\$0
5408 VEHICLE MAINTENANCE	\$2,470	\$0	\$0	\$0
5412 EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$0
5414 RADIO MAINTENANCE	\$3,352	\$9,780	\$1,250	\$9,780
5420 RENTALS	\$5,600	\$0	\$0	\$0
5422 LAUNDRY SERVICE	\$308	\$400	\$280	\$400
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$13,571</b>	<b>\$12,580</b>	<b>\$4,971</b>	<b>\$12,580</b>
5504 TELEPHONE	\$24,441	\$31,000	\$26,771	\$31,000
5506 TRAVEL AND TRAINING	\$18,024	\$20,000	\$17,588	\$20,000
5506-01 LEOSE TRAINING	\$1,619	\$2,799	\$3,475	\$2,799
5506-02 DUES/LIC/MEMBER	\$824	\$735	\$63	\$735
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$44,907</b>	<b>\$54,534</b>	<b>\$47,896</b>	<b>\$54,534</b>
5602 OFFICE SUPPLIES	\$1,123	\$5,000	\$3,467	\$5,000
5604 POSTAGE/FREIGHT	\$11	\$1,000	\$156	\$1,000
5610 CLOTHING SUPPLIES	\$6,827	\$20,000	\$9,060	\$20,000

5612 MINOR TOOLS	\$476	\$2,500	\$122	\$2,500
5614 UTILITIES	\$9,441	\$13,500	\$7,125	\$13,500
5626 OPERATING SUPPLIES	\$100,763	\$54,339	\$37,729	\$29,513
5642 MOTOR VEHICLE FUEL	\$0	\$0	\$0	\$110,000
5644 FLEET REPAIR PARTS	\$0	\$0	\$0	\$5,000
5645 FACILITY REPAIR PARTS	\$4,273	\$5,000	\$1,500	\$5,000
5646 TIRES	\$0	\$0	\$0	\$3,728
<b>SUPPLIES TOTAL</b>	<b>\$122,914</b>	<b>\$101,339</b>	<b>\$59,159</b>	<b>\$195,241</b>
5702 BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0
5704 IMPVTS OTHER THAN BLDGS	\$5,630	\$0	\$0	\$0
5706 EQUIPMENT	\$6,140	\$0	\$3,500	\$70,000
5708 VEHICLES	\$196,242	\$0	\$0	\$275,500
5712 FURNITURE AND FIXTURES	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$208,012</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$345,500</b>
5802 OTHER SVCS AND CHGS	\$4,992	\$15,000	\$5,000	\$15,000
5825 INMATE EXPENSES	\$0	\$6,000	\$1,579	\$6,000
<b>OTHER OBJECTS TOTAL</b>	<b>\$4,992</b>	<b>\$21,000</b>	<b>\$6,579</b>	<b>\$21,000</b>
<b>TOTAL POLICE</b>	<b>\$3,859,576</b>	<b>\$3,920,889</b>	<b>\$3,578,388</b>	<b>\$4,608,613</b>

5225-2000      Washing Machine (\$4,258)

5414      Radio "Trunked" Software for Dispatch and Vehicles (\$7,280)

5706      \*Dispatch Console (\$70,000)

5708      \*Four (4) Police Vehicles (\$275,500)

\*Items to be purchased through Fund 25 (American Rescue Plan Act Fund)

Authorized Positions	2000 – POLICE	
1	Police Chief	\$ 110,000
2	Police Lieutenant	164,605
6	Police Sergeant	425,496
6	Police Corporal/Detective	382,687
18	Patrol Officer	993,487
1.5	School Resource/Patrol Officer (part-time)	89,100
1	Dispatch Supervisor	51,380
4	Dispatcher	165,500
1	Animal Shelter Coordinator	38,594
2	Animal Control Officer	66,348
1	Animal Kennel Technician (part-time)	17,376
1	Police Records Clerk	35,658
1	Evidence Clerk	36,371
<b>Total (Calendar Year 2023)</b>		<b>\$ 2,576,602</b>

## Fire / Emergency Services Department – 24

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$1,535,444	\$1,762,199	\$1,682,522	\$1,995,482
5101 OVERTIME	\$280,945	\$135,000	\$239,051	\$150,000
5103 SOCIAL SECURITY	\$136,432	\$148,701	\$146,238	\$172,961
5104 GROUP INSURANCE	\$191,678	\$262,610	\$262,610	\$267,862
5105 TMRS	\$170,228	\$172,998	\$170,918	\$191,274
5106 WORKERS' COMP	\$60,257	\$23,625	\$23,625	\$28,723
5107 UNIFORM ALLOWANCE	\$0	\$0	\$0	\$0
5109 EMPLOYMENT EXPENSE	\$3,290	\$15,000	\$5,529	\$15,000
5111 LONGEVITY	\$17,743	\$21,600	\$18,451	\$25,440
5113 CERTIFICATION PAY	\$94,700	\$90,000	\$103,375	\$90,000
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$2,490,717</b>	<b>\$2,631,733</b>	<b>\$2,652,318</b>	<b>\$2,936,742</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$8,820	\$11,987	\$8,820
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$3,500	\$886	\$0
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$12,320</b>	<b>\$12,873</b>	<b>\$8,820</b>
5302 PROF SERVICES - OTHER	\$25,850	\$33,100	\$14,815	\$17,000
5312 VOL FIRE DEPT EXPENSES	\$22,263	\$25,000	\$26,500	\$25,000
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$48,113</b>	<b>\$58,100</b>	<b>\$41,315</b>	<b>\$42,000</b>
5404 BUILDING MAINTENANCE	\$5,622	\$6,000	\$5,037	\$6,000
5406 OFFICE EQUIP MAINT	\$0	\$200	\$0	\$200
5412 EQUIPMENT MAINTENANCE	\$3,174	\$9,000	\$5,937	\$9,000
5414 RADIO MAINTENANCE	\$1,143	\$4,000	\$227	\$4,000
5422 LAUNDRY SERVICE	\$0	\$0	\$0	\$0
5408 VEHICLE MAINTENANCE	\$0	\$0	\$0	\$0
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$9,939</b>	<b>\$19,200</b>	<b>\$11,200</b>	<b>\$19,200</b>
5504 TELEPHONE	\$17,143	\$14,000	\$21,507	\$14,000
5506 TRAVEL AND TRAINING	\$21,153	\$20,000	\$49,259	\$20,000
5506-02 DUES/LIC/MEMBER	\$611	\$6,500	\$4,000	\$6,500
5509 COLLECTION FEES	\$64,432	\$60,000	\$57,495	\$60,000
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$103,339</b>	<b>\$100,500</b>	<b>\$132,261</b>	<b>\$100,500</b>
5602 OFFICE SUPPLIES	\$350	\$2,500	\$1,191	\$2,500
5604 POSTAGE/FREIGHT	\$67	\$150	\$44	\$150
5610 CLOTHING SUPPLIES	\$27,057	\$40,000	\$30,209	\$20,000
5612 MINOR TOOLS	\$9,911	\$7,000	\$5,791	\$7,000
5614 UTILITIES	\$30,097	\$32,000	\$33,336	\$32,000

5626 OPERATING SUPPLIES	\$30,704	\$30,500	\$37,772	\$30,500
5628 MECHANICAL SUPPLIES	\$0	\$0	\$0	\$0
5642 MOTOR VEHICLE FUEL	\$0	\$0	\$0	\$72,000
5644 FLEET REPAIR PARTS	\$145	\$10,000	\$0	\$124,029
5645 FACILITY REPAIR PARTS	\$4,840	\$5,000	\$3,338	\$5,000
5646 TIRES	\$0	\$0	\$650	\$6,500
<b>SUPPLIES TOTAL</b>	<b>\$103,169</b>	<b>\$127,150</b>	<b>\$112,332</b>	<b>\$299,679</b>
5702 BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0
5704 IMPVTS OTHER THAN BLDGS	\$0	\$0	\$0	\$0
5706 EQUIPMENT	\$0	\$84,000	\$86,000	\$70,000
5708 VEHICLES	\$1,380,315	\$0	\$0	\$375,000
5712 FURNITURE AND FIXTURES	\$0	\$0	\$0	\$0
5720 CAPITAL RESERVES	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$1,380,315</b>	<b>\$84,000</b>	<b>\$86,000</b>	<b>\$445,000</b>
5802 OTHER SVCS AND CHGS	\$4,620	\$9,000	\$1,560	\$9,000
5803 PUBLIC NOTICES	\$187	\$0	\$863	\$0
5804 STATE INSPECTION FEES	\$16,415	\$18,500	\$6,946	\$18,500
5812 RESALE SUPPLIES	\$63,923	\$70,000	\$52,632	\$70,000
5816 GRANT MATCH	\$0	\$10,000	\$0	\$10,000
<b>OTHER OBJECTS TOTAL</b>	<b>\$85,146</b>	<b>\$107,500</b>	<b>\$62,000</b>	<b>\$107,500</b>
<b>TOTAL FIRE/EMS</b>	<b>\$4,220,739</b>	<b>\$3,140,503</b>	<b>\$3,110,299</b>	<b>\$3,959,441</b>
5706	*Dispatch Console (\$70,000)			
5708	*Brush Truck (\$175,000); *Ambulance Remount (\$200,000)			
	*Items to be purchased through Fund 25 (American Rescue Plan Act Fund)			
<b>Authorized Positions</b>	<b>2400 – FIRE/EMERGENCY MEDICAL SERVICES</b>			
1	Fire/EMS Chief		\$ 115,257	
2	Fire/EMS Deputy Chief		170,356	
3	Fire Captain		221,205	
3	Fire Lieutenant		188,796	
3	Fire Driver/Aerial Operator		176,550	
6	Firefighter/Paramedic		335,859	
12	Firefighter/EMT		646,433	
3	Dispatcher		141,906	
1	Firefighter/Paramedic (part-time)		5,000	
	<b>Total (Calendar Year 2023)</b>		<b>\$ 2,001,362</b>	

## Inspections Department – 26

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$212,908	\$220,063	\$187,360	\$199,453
5101 OVERTIME	\$939	\$6,850	\$1,885	\$6,850
5103 SOCIAL SECURITY	\$16,706	\$18,396	\$14,766	\$16,856
5104 GROUP INSURANCE	\$43,983	\$42,356	\$42,356	\$43,203
5105 TMRS	\$20,187	\$21,402	\$17,051	\$18,641
5106 WORKERS' COMP	\$2,394	\$3,810	\$3,810	\$4,787
5109 EMPLOYMENT EXPENSE	\$115	\$150	\$276	\$150
5111 LONGEVITY	\$3,270	\$3,960	\$4,209	\$4,440
5113 CERTIFICATION PAY	\$9,600	\$9,600	\$5,250	\$9,600
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$310,103</b>	<b>\$326,587</b>	<b>\$276,963</b>	<b>\$303,980</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$45,700	\$20,000	\$29,000
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$1,000	\$44	\$1,000
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$46,700</b>	<b>\$20,044</b>	<b>\$30,000</b>
5302 PROF SERVICES - OTHER	\$0	\$20,000	\$126,687	\$234,500
5306 PROFESSIONAL SERVICES - LEGAL	\$0	\$0	\$0	\$25,000
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$126,687</b>	<b>\$259,500</b>
5424 CONDEMNATION/CLEANUP	\$13,500	\$70,000	\$3,500	\$220,000
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$13,500</b>	<b>\$70,000</b>	<b>\$3,500</b>	<b>\$220,000</b>
5504 TELEPHONE	\$3,541	\$5,200	\$3,687	\$5,200
5506 TRAVEL AND TRAINING	\$318	\$5,000	\$5,000	\$5,000
5506-02 DUES/LIC/MEMBER	\$113	\$1,000	\$1,185	\$1,000
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$3,972</b>	<b>\$11,200</b>	<b>\$9,872</b>	<b>\$11,200</b>
5602 OFFICE SUPPLIES	\$375	\$4,700	\$2,500	\$4,700
5604 POSTAGE/FREIGHT	\$0	\$3,500	\$0	\$3,500
5610 CLOTHING SUPPLIES	\$629	\$1,000	\$1,000	\$1,000
5612 MINOR TOOLS	\$66	\$1,000	\$500	\$1,000
5626 OPERATING SUPPLIES	\$1,298	\$2,500	\$2,021	\$2,500
5642 MOTOR VEHICLE FUEL	\$0	\$0	\$0	\$3,000
5644 FLEET REPAIR PARTS	\$0	\$0	\$0	\$0
5645 FACILITY REPAIR PARTS	\$0	\$1,000	\$0	\$1,000
5646 TIRES	\$0	\$0	\$0	\$500
<b>SUPPLIES TOTAL</b>	<b>\$2,368</b>	<b>\$13,700</b>	<b>\$6,021</b>	<b>\$17,200</b>
5706 EQUIPMENT	\$0	\$0	\$4,880	\$0

5708 VEHICLES	\$0	\$0	\$0	\$0
5720 CAPITAL RESERVES	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,880</b>	<b>\$0</b>
5802 OTHER SVCES AND CHGS	\$1,255	\$10,000	\$1,500	\$10,000
5803 PUBLIC NOTICES	\$3,047	\$3,500	\$2,500	\$3,500
<b>OTHER OBJECTS TOTAL</b>	<b>\$4,303</b>	<b>\$13,500</b>	<b>\$4,000</b>	<b>\$13,500</b>
<b>TOTAL INSPECTIONS</b>	<b>\$334,245</b>	<b>\$501,687</b>	<b>\$451,967</b>	<b>\$855,380</b>

5302 Contracting Third Party Inspection Services (\$234,500)

5306 Legal Services (as necessary) Related to 5424 (\$25,000)

Authorized Positions	2600 – INSPECTIONS	
1	Building Official	\$ 62,057
2	Code Enforcement Officer	79,460
1	Permit Compliance Coordinator	50,725
<b>Total (Calendar Year 2023)</b>		<b>\$ 192,242</b>

## Street Department – 31

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$473,086	\$541,766	\$447,585	\$788,384
5101 OVERTIME	\$23,743	\$16,500	\$26,042	\$21,500
5103 SOCIAL SECURITY	\$37,292	\$43,534	\$36,007	\$63,713
5104 GROUP INSURANCE	\$123,154	\$118,598	\$118,598	\$120,970
5105 TMRS	\$44,701	\$50,647	\$40,744	\$70,459
5106 WORKERS' COMP	\$64,170	\$10,669	\$10,669	\$13,404
5109 EMPLOYMENT EXPENSE	\$370	\$600	\$645	\$600
5111 LONGEVITY	\$6,874	\$10,800	\$7,799	\$12,960
5112 UNEMPLOYMENT	\$0	\$0	\$0	\$0
5113 CERTIFICATION PAY	\$3,625	\$0	\$3,281	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$777,014</b>	<b>\$793,113</b>	<b>\$691,371</b>	<b>\$1,091,990</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$500	\$0	\$0
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$500	\$0	\$0
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>
5302 PROF SERVICES - OTHER	\$0	\$0	\$536	\$0
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$536</b>	<b>\$0</b>
5404 BUILDING MAINTENANCE	\$1,119	\$0	\$108	\$0
5408 VEHICLE MAINTENANCE	\$0	\$0	\$0	\$20,000
5410 MACH/TOOL/IMPLEMENT MAINT	\$0	\$0	\$0	\$0
5412 EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$40,000
5414 RADIO MAINTENANCE	\$0	\$0	\$0	\$0
5416 INFRASTRUCTURE MAINT	\$250	\$0	\$0	\$0
5418 OTHER MAINTENANCE	\$0	\$0	\$0	\$0
5420 RENTALS	\$4,054	\$3,000	\$119	\$100,000
5422 LAUNDRY SERVICE	\$6,755	\$6,500	\$5,601	\$6,500
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$12,177</b>	<b>\$9,500</b>	<b>\$5,827</b>	<b>\$166,500</b>
5504 TELEPHONE	\$1,201	\$1,800	\$1,527	\$1,800
5506 TRAVEL AND TRAINING	\$6	\$0	\$0	\$0
5506-02 DUES/LIC/MEMBER	\$0	\$0	\$0	\$0
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$1,207</b>	<b>\$1,800</b>	<b>\$1,527</b>	<b>\$1,800</b>
5602 OFFICE SUPPLIES	\$38	\$150	\$274	\$250
5604 POSTAGE/FREIGHT	\$0	\$0	\$0	\$0
5606 GROUND SUPPLIES	\$534	\$200	\$122	\$200
5610 CLOTHING SUPPLIES	\$500	\$500	\$613	\$1,000

5612 MINOR TOOLS	\$3,128	\$4,000	\$3,031	\$5,000
5614 UTILITIES	\$7,998	\$8,000	\$8,604	\$10,000
5618 STREET LIGHT POWER	\$211,407	\$208,000	\$216,000	\$228,000
5620 STREET MATERIALS	\$124,053	\$275,000	\$275,000	\$1,222,000
5624 TRAFFIC SUPPLIES	\$10,052	\$15,000	\$10,000	\$12,000
5626 OPERATING SUPPLIES	\$7,484	\$8,000	\$7,508	\$9,000
5642 MOTOR VEHICLE FUEL	\$0	\$0	\$0	\$80,000
5644 FLEET REPAIR PARTS	\$0	\$0	\$0	\$15,000
5645 FACILITY REPAIR PARTS	\$1,514	\$2,000	\$0	\$2,000
5646 TIRES	\$0	\$0	\$0	\$5,000
<b>SUPPLIES TOTAL</b>	<b>\$366,708</b>	<b>\$520,850</b>	<b>\$521,152</b>	<b>\$1,589,450</b>
5702 BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0
5704 IMPVTS OTHER THAN BLDGS	\$50,489	\$100,000	\$359,099	\$0
5706 EQUIPMENT	\$0	\$0	\$418,688	\$519,754
5708 VEHICLES	\$0	\$150,000	\$200,049	\$203,517
5710 MOBILE EQUIPMENT	\$0	\$0	\$0	\$0
5720 CAPITAL RESERVES	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$50,489</b>	<b>\$250,000</b>	<b>\$977,836</b>	<b>\$723,271</b>
5802 OTHER SVCS AND CHGS	\$38	\$1,000	\$613	\$1,000
5803 PUBLIC NOTICES	\$622	\$0	\$0	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$660</b>	<b>\$1,000</b>	<b>\$613</b>	<b>\$1,000</b>
5902 TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$0
<b>TRANSFERS / DEBT RETIREMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL STREETS</b>	<b>\$1,208,255</b>	<b>\$1,577,263</b>	<b>\$2,198,860</b>	<b>\$3,574,011</b>
5420	Rentals (as necessary) Related to Year 1 of the Five-Year Street Plan (\$100,000)			
5706	Steel Wheel Roller (\$164,754); Patch Truck (\$203,517); *Maintainer/Road Grader (\$355,000)			
	*Item to be purchased through Fund 25 (American Rescue Plan Act Fund)			
<b>Authorized Positions</b>	<b>3100 – STREET</b>			
0.4	Public Works Director		\$ 46,103	
1	Public Works Superintendent		70,709	
1	Street Maintenance Supervisor		56,821	
2	Street Crew Leader		91,282	
3	Senior Equipment Operator		121,142	
7	Equipment Operator		238,718	
3	Maintenance Worker		90,742	
1	Traffic Control Technician		36,058	
	<b>Total (Calendar Year 2023)</b>		<b>\$ 751,575</b>	

## Sanitation Department – 32

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$16,968	\$17,468	\$17,046	\$18,516
5103 SOCIAL SECURITY	\$1,298	\$1,336	\$1,304	\$1,336
5105 TMRS	\$1,581	\$1,555	\$1,319	\$1,555
5106 WORKERS' COMP	\$210	\$762	\$762	\$957
5109 EMPLOYMENT EXPENSE	\$0	\$100	\$0	\$100
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$20,056</b>	<b>\$21,221</b>	<b>\$20,430</b>	<b>\$22,464</b>
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$0	\$0	\$0
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5302 PROF SERVICES - OTHER	\$0	\$0	\$0	\$0
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5402 SANITATION SERVICES	\$205,453	\$175,000	\$195,739	\$200,000
5418 OTHER MAINTENANCE	\$0	\$250	\$0	\$250
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$205,453</b>	<b>\$175,250</b>	<b>\$195,739</b>	<b>\$200,250</b>
5504 TELEPHONE	\$697	\$675	\$600	\$675
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$697</b>	<b>\$675</b>	<b>\$600</b>	<b>\$675</b>
5602 OFFICE SUPPLIES	\$0	\$0	\$7	\$0
5614 UTILITIES	\$794	\$950	\$665	\$950
5626 OPERATING SUPPLIES	\$6	\$200	\$16	\$200
<b>SUPPLIES TOTAL</b>	<b>\$800</b>	<b>\$1,150</b>	<b>\$689</b>	<b>\$1,150</b>
5702 BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0
5706 EQUIPMENT	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5802 OTHER SVCES AND CHGS	\$0	\$0	\$0	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL SANITATION</b>	<b>\$227,006</b>	<b>\$198,296</b>	<b>\$217,458</b>	<b>\$224,539</b>

Authorized Position

3200 – SANITATION

1

Convenience Station Operator (part-time)

\$ 18,627

Total (Calendar Year 2023)

\$ 18,627

## Parks &amp; Recreation Department – 51

## Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$303,889	\$313,418	\$308,416	\$322,223
5101 OVERTIME	\$21,863	\$20,000	\$26,423	\$20,000
5103 SOCIAL SECURITY	\$31,683	\$26,929	\$30,868	\$27,832
5104 GROUP INSURANCE	\$79,170	\$67,770	\$67,770	\$69,125
5105 TMRS	\$32,380	\$31,330	\$29,422	\$30,779
5106 WORKERS' COMP	\$16,339	\$25,149	\$25,149	\$9,575
5109 EMPLOYMENT EXPENSE	\$506	\$1,250	\$1,060	\$1,250
5111 LONGEVITY	\$4,880	\$6,000	\$5,310	\$7,200
5113 CERTIFICATION PAY	\$12,800	\$14,400	\$8,500	\$14,400
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$503,510</b>	<b>\$506,246</b>	<b>\$502,917</b>	<b>\$502,384</b>
5224 POOL SUPPLIES	\$160,067	\$164,000	\$165,246	\$164,000
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$0	\$0	\$0
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$0	\$56	\$0
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$160,067</b>	<b>\$164,000</b>	<b>\$165,302</b>	<b>\$164,000</b>
5302 PROF SERVICES - OTHER	\$0	\$34,500	\$22,500	\$26,250
5314 TECH SERVICES - RECREATION	\$22,759	\$17,600	\$20,154	\$17,600
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$22,759</b>	<b>\$52,100</b>	<b>\$42,654</b>	<b>\$43,850</b>
5404 BUILDING MAINTENANCE	\$3,700	\$4,000	\$4,000	\$4,000
5408 VEHICLE MAINTENANCE	\$0	\$0	\$0	\$10,200
5412 EQUIPMENT MAINTENANCE	\$218	\$400	\$400	\$9,400
5416 INFRASTRUCTURE MAINT	\$0	\$0	\$0	\$0
5418 OTHER MAINTENANCE	\$6,500	\$2,000	\$2,000	\$2,000
5420 RENTALS	\$8,776	\$14,400	\$10,000	\$14,400
5422 LAUNDRY SERVICE	\$2,340	\$1,020	\$2,349	\$2,860
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$21,534</b>	<b>\$21,820</b>	<b>\$18,749</b>	<b>\$42,860</b>
5504 TELEPHONE	\$6,101	\$5,800	\$5,679	\$5,800
5506 TRAVEL AND TRAINING	\$1,814	\$3,000	\$3,815	\$5,000
5506-02 DUES/LIC/MEMBER	\$450	\$750	\$656	\$750
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$8,366</b>	<b>\$9,550</b>	<b>\$10,151</b>	<b>\$11,550</b>
5602 OFFICE SUPPLIES	\$903	\$1,000	\$1,490	\$1,700
5604 POSTAGE/FREIGHT	\$0	\$25	\$33	\$25
5606 GROUND SUPPLIES	\$6,761	\$8,000	\$15,485	\$8,000
5610 CLOTHING SUPPLIES	\$232	\$1,250	\$0	\$1,250
5612 MINOR TOOLS	\$2,342	\$4,750	\$4,000	\$4,750
5614 UTILITIES	\$84,838	\$88,000	\$87,497	\$88,000
5626 OPERATING SUPPLIES	\$16,422	\$15,000	\$14,454	\$15,000

5640 REC SUPPLIES	\$15,033	\$15,750	\$15,000	\$15,750
5642 MOTOR VEHICLE FUEL	\$0	\$0	\$0	\$16,800
5644 FLEET REPAIR PARTS	\$0	\$0	\$0	\$11,100
5645 FACILITY REPAIR PARTS	\$7,182	\$5,000	\$8,705	\$5,000
5646 TIRES	\$0	\$0	\$0	\$1,980
<b>SUPPLIES TOTAL</b>	<b>\$133,713</b>	<b>\$138,775</b>	<b>\$146,664</b>	<b>\$169,355</b>
5702 BUILDING IMPROVEMENTS	\$0	\$200,000	\$0	\$140,000
5704 IMPVTS OTHER THAN BLDGS	\$0	\$151,000	\$74,867	\$0
5706 EQUIPMENT	\$12,975	\$180,000	\$332,249	\$0
5708 VEHICLES	\$0	\$0	\$0	\$0
5710 MOBILE EQUIPMENT	\$0	\$0	\$0	\$0
5720 CAPITAL RESERVES	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$12,975</b>	<b>\$531,000</b>	<b>\$407,116</b>	<b>\$140,000</b>
5802 OTHER SVCES AND CHGS	\$8	\$1,000	\$163	\$1,000
5803 PUBLIC NOTICES	\$0	\$0	\$208	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$8</b>	<b>\$1,000</b>	<b>\$371</b>	<b>\$1,000</b>
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$862,931</b>	<b>\$1,424,491</b>	<b>\$1,293,923</b>	<b>\$1,074,999</b>
5302 Parks and Open Space Master Plan (\$12,000)				
5702 Southeast Park Restroom and Site Work (\$140,000)				
<b>Authorized Positions</b>				
		<b>5100 – PARKS &amp; RECREATION</b>		
1		Parks & Recreation Superintendent		\$ 74,979
1		Parks Maintenance Crew Leader		44,287
1		Parks Maintenance Technician		42,841
3		Parks Maintenance Worker		105,134
		<i>Subtotal Parks</i>		<b>\$ 267,241</b>
1		Recreation Clerk		\$ 36,207
0.5		Recreation Coordinator (part-time)		21,902
2		Recreation Attendant		54,635
Est.		Swimming Pool Employees (seasonal)		60,000
0.5		Recreation Coordinator (part-time)		
1		Swimming Pool Weekend Manager		
1		Lifeguard		
		<i>Subtotal Recreation</i>		<b>\$ 172,744</b>
		<b>Total (Calendar Year 2023)</b>		<b>\$ 439,986</b>

## Cemetery Department – 53

## Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$154,075	\$152,338	\$137,740	\$161,623
5101 OVERTIME	\$23,515	\$21,000	\$20,140	\$21,000
5103 SOCIAL SECURITY	\$13,695	\$13,462	\$12,077	\$14,209
5104 GROUP INSURANCE	\$35,187	\$33,885	\$33,885	\$34,563
5105 TMRS	\$16,212	\$15,662	\$13,105	\$15,714
5106 WORKERS' COMP	\$13,729	\$2,640	\$2,640	\$3,830
5109 EMPLOYMENT EXPENSE	\$155	\$1,100	\$94	\$100
5111 LONGEVITY	\$3,845	\$2,640	\$1,970	\$3,120
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$260,414</b>	<b>\$242,727</b>	<b>\$221,651</b>	<b>\$254,159</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$500	\$0	\$500
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$500	\$0	\$500
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>
5302 PROF SERVICES - OTHER	\$0	\$0	\$3,790	\$0
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,790</b>	<b>\$0</b>
5404 BUILDING MAINTENANCE	\$198	\$0	\$90	\$0
5408 VEHICLE MAINTENANCE	\$0	\$0	\$0	\$5,000
5410 MACH/TOOL/IMPLEMENT MAINT	\$0	\$0	\$0	\$1,000
5412 EQUIPMENT MAINTENANCE	\$85	\$0	\$0	\$1,000
5420 RENTALS	\$0	\$0	\$0	\$0
5422 LAUNDRY SERVICE	\$1,430	\$1,700	\$1,500	\$1,200
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$1,712</b>	<b>\$1,700</b>	<b>\$1,590</b>	<b>\$8,200</b>
5504 TELEPHONE	\$1,067	\$1,500	\$2,016	\$1,800
5506 TRAVEL AND TRAINING	\$0	\$400	\$186	\$0
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$1,067</b>	<b>\$1,900</b>	<b>\$2,203</b>	<b>\$1,800</b>
5602 OFFICE SUPPLIES	\$32	\$550	\$300	\$250
5606 GROUND SUPPLIES	\$2,311	\$2,500	\$6,800	\$4,500
5610 CLOTHING SUPPLIES	\$209	\$300	\$308	\$200
5612 MINOR TOOLS	\$2,462	\$1,500	\$1,162	\$1,500
5614 UTILITIES	\$25,167	\$25,000	\$20,630	\$25,000
5620 STREET MATERIALS	\$0	\$750	\$0	\$0
5626 OPERATING SUPPLIES	\$5,905	\$6,700	\$3,649	\$6,000
5642 MOTOR VEHICLE FUEL	\$0	\$0	\$0	\$3,000
5644 FLEET REPAIR PARTS	\$0	\$0	\$0	\$1,000
5645 FACILITY REPAIR PARTS	\$5,310	\$2,500	\$1,776	\$1,500
5646 TIRES	\$0	\$0	\$0	\$2,000
<b>SUPPLIES TOTAL</b>	<b>\$41,396</b>	<b>\$39,800</b>	<b>\$34,625</b>	<b>\$44,950</b>

5702 BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0
5704 IMPVTS OTHER THAN BLDGS	\$0	\$0	\$0	\$0
5706 EQUIPMENT	\$6,000	\$62,000	\$56,499	\$0
5708 VEHICLES	\$0	\$0	\$0	\$0
5710 MOBILE EQUIPMENT	\$0	\$0	\$0	\$0
5720 CAPITAL RESERVES	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$6,000</b>	<b>\$62,000</b>	<b>\$56,499</b>	<b>\$0</b>
5802 OTHER SVCES AND CHGS	\$0	\$0	\$0	\$0
5812 RESALE SUPPLIES	\$0	\$0	\$0	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL CEMETERY</b>	<b>\$310,589</b>	<b>\$349,127</b>	<b>\$320,357</b>	<b>\$310,109</b>

Authorized Positions	5300 – CEMETERY	
1	Cemetery Sexton	\$ 50,072
3	Senior Equipment Operator	115,917
	<b>Total (Calendar Year 2023)</b>	<b>\$ 165,989</b>

## Library Department – 55

## Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$151,772	\$221,010	\$167,326	\$225,430
5101 OVERTIME	\$888	\$500	\$941	\$500
5103 SOCIAL SECURITY	\$11,362	\$13,209	\$12,928	\$18,102
5104 GROUP INSURANCE	\$52,780	\$25,414	\$25,414	\$25,922
5105 TMRS	\$13,590	\$15,368	\$13,858	\$20,019
5106 WORKERS' COMP	\$1,240	\$3,810	\$3,810	\$3,830
5109 EMPLOYMENT EXPENSE	\$890	\$125	\$559	\$125
5111 LONGEVITY	\$743	\$500	\$588	\$1,100
5113 CERTIFICATION PAY	\$8,500	\$9,600	\$5,625	\$9,600
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$241,765</b>	<b>\$289,536</b>	<b>\$231,048</b>	<b>\$304,628</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$18,000	\$15,000	\$15,000
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$31,250	\$0	\$1,250
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$49,250</b>	<b>\$15,000</b>	<b>\$16,250</b>
5302 PROF SERVICES - OTHER	\$0	\$1,000	\$141	\$500
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$141</b>	<b>\$500</b>
5404 BUILDING MAINTENANCE	\$33	\$3,000	\$10,106	\$2,000
5406 OFFICE EQUIP MAINT	\$0	\$500	\$0	\$500
5412 EQUIPMENT MAINTENANCE	\$0	\$0	\$249	\$100
5418 OTHER MAINTENANCE	\$0	\$500	\$0	\$0
5420 RENTALS	\$0	\$2,445	\$2,077	\$2,445
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$33</b>	<b>\$6,445</b>	<b>\$12,433</b>	<b>\$5,045</b>
5504 TELEPHONE	\$3,372	\$2,600	\$6,281	\$7,000
5506 TRAVEL AND TRAINING	\$610	\$2,600	\$1,500	\$2,000
5506-02 DUES/LIC/MEMBER	\$757	\$2,000	\$2,323	\$2,000
5512 COURIER SERVICE	\$1,686	\$2,700	\$2,890	\$2,000
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$6,425</b>	<b>\$9,900</b>	<b>\$12,993</b>	<b>\$13,000</b>
5602 OFFICE SUPPLIES	\$791	\$6,500	\$3,000	\$3,000
5604 POSTAGE/FREIGHT	\$19	\$500	\$22	\$500
5606 GROUND SUPPLIES	\$0	\$500	\$404	\$500
5614 UTILITIES	\$13,307	\$15,000	\$12,000	\$13,000
5626 OPERATING SUPPLIES	\$6,906	\$12,250	\$10,000	\$12,250
5638 BOOKS AND MATERIALS	\$48,381	\$22,000	\$15,000	\$22,000
5645 FACILITY REPAIR PARTS	\$1,639	\$5,000	\$2,500	\$2,000
<b>SUPPLIES TOTAL</b>	<b>\$71,042</b>	<b>\$61,750</b>	<b>\$42,926</b>	<b>\$53,250</b>
5702 BUILDING IMPROVEMENTS	\$0	\$16,000	\$10,800	\$0

5704 IMPVTS OTHER THAN BLDGS	\$0	\$0	\$0	\$0
5706 EQUIPMENT	\$0	\$0	\$0	\$0
5712 FURNITURE AND FIXTURES	\$0	\$0	\$10,030	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$16,000</b>	<b>\$20,830</b>	<b>\$0</b>
5802 OTHER SVCES AND CHGS	\$620	\$500	\$0	\$500
5816 GRANT MATCH	\$0	\$0	\$0	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$620</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>
<b>TOTAL LIBRARY</b>	<b>\$319,883</b>	<b>\$434,381</b>	<b>\$335,370</b>	<b>\$393,173</b>

Authorized Positions	5500 – LIBRARY	
1	Library Manager	\$ 55,924
1	Library Programs Coordinator	33,055
3	Library Assistant	92,888
<b>Total (Calendar Year 2023)</b>		<b>\$ 181,866</b>

## 09 - General Fund – Debt Service

## Principal and Interest Requirements

## General Obligation Bonds – Series 2018 (2.00% - 4.00%)

YEAR ENDING SEPT 30	INTEREST		PRINCIPAL February 1	GENERAL FUND REQUIREMENTS	INTEREST		PRINCIPAL February 1	WATER FUND REQUIREMENTS	TOTAL REQUIREMENTS
	February 1	August 1			February 1	August 1			
2023	\$95,300	\$92,400	\$145,000	\$332,700	\$31,100	\$30,100	\$50,000	\$111,200	\$443,900
2024	\$92,400	\$89,300	\$155,000	\$336,700	\$30,100	\$29,100	\$50,000	\$109,200	\$445,900
2025	\$89,300	\$86,100	\$160,000	\$335,400	\$29,100	\$28,100	\$50,000	\$107,200	\$442,600
2026	\$86,100	\$82,800	\$165,000	\$333,900	\$28,100	\$27,000	\$55,000	\$110,100	\$444,000
2027	\$82,800	\$79,300	\$175,000	\$337,100	\$27,000	\$25,900	\$55,000	\$107,900	\$445,000
2028	\$79,300	\$75,700	\$180,000	\$335,000	\$25,900	\$24,700	\$60,000	\$110,600	\$445,600
2029	\$75,700	\$72,000	\$185,000	\$332,700	\$24,700	\$23,500	\$60,000	\$108,200	\$440,900
2030	\$72,000	\$68,100	\$195,000	\$335,100	\$23,500	\$22,200	\$65,000	\$110,700	\$445,800
2031	\$68,100	\$64,000	\$205,000	\$337,100	\$22,200	\$20,900	\$65,000	\$108,100	\$445,200
2032	\$64,000	\$59,800	\$210,000	\$333,800	\$20,900	\$19,500	\$70,000	\$110,400	\$444,200
2033	\$59,800	\$55,400	\$220,000	\$335,200	\$19,500	\$18,100	\$70,000	\$107,600	\$442,800
2034	\$55,400	\$50,800	\$230,000	\$336,200	\$18,100	\$16,600	\$75,000	\$109,700	\$445,900
2035	\$50,800	\$46,000	\$240,000	\$336,800	\$16,600	\$15,000	\$80,000	\$111,600	\$448,400
2036	\$46,000	\$41,000	\$250,000	\$337,000	\$15,000	\$13,400	\$80,000	\$108,400	\$445,400
2037	\$41,000	\$35,800	\$260,000	\$336,800	\$13,400	\$11,700	\$85,000	\$110,100	\$446,900
2038	\$35,800	\$30,400	\$270,000	\$336,200	\$11,700	\$9,900	\$90,000	\$111,600	\$447,800
2039	\$30,400	\$24,800	\$280,000	\$335,200	\$9,900	\$8,100	\$90,000	\$108,000	\$443,200
2040	\$24,800	\$19,000	\$290,000	\$333,800	\$8,100	\$6,200	\$95,000	\$109,300	\$443,100
2041	\$19,000	\$12,900	\$305,000	\$336,900	\$6,200	\$4,200	\$100,000	\$110,400	\$447,300
2042	\$12,900	\$6,600	\$315,000	\$334,500	\$4,200	\$2,100	\$105,000	\$111,300	\$445,800
2043	\$6,600	\$0	\$330,000	\$336,600	\$2,100	\$0	\$105,000	\$107,100	\$443,700
	<b>\$1,187,500</b>	<b>\$1,092,200</b>	<b>\$4,765,000</b>	<b>\$7,044,700</b>	<b>\$387,400</b>	<b>\$356,300</b>	<b>\$1,555,000</b>	<b>\$2,298,700</b>	<b>\$9,343,400</b>

DATE OF SALE: 2/6/2018

PAYING AGENT/REGISTRAR: UBS FINANCIAL SERVICES

AMOUNT AUTHORIZED AND ISSUED: \$6,920,000

PURPOSE:

To Rehabilitate Streets and Associated Utilities.

General Fund Requirements are budgeted as expenditure in the General Administrative Department for its share of the debt service on Series 2018 Bonds.

## Summary of General Fund Debt Service

<b>CITY OF MINERAL WELLS</b>				
<b>FUND</b>		<b>DIVISION</b>		
<b>GENERAL I AND S FUND</b>		<b>DEBT SERVICE</b>		
<b>SUMMARY</b>				
<b>BEGINNING FUND BALANCE</b>	\$71,931	\$131,598	\$118,803	\$157,346
<b>CATEGORIES</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
TOTAL REVENUES	\$380,772	\$343,500	\$371,943	\$345,300
<b>09-0000 TOTAL</b>	<b>\$380,772</b>	<b>\$343,500</b>	<b>\$371,943</b>	<b>\$345,300</b>
<b>CATEGORIES</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
TRANSFERS / DEBT RETIREMENT	\$333,900	\$333,400	\$333,400	\$332,700
<b>09-9000 TOTAL</b>	<b>\$333,900</b>	<b>\$333,400</b>	<b>\$333,400</b>	<b>\$332,700</b>
<b>09 ENDING FUND BALANCE</b>	<b>\$118,803</b>	<b>\$141,698</b>	<b>\$157,346</b>	<b>\$169,946</b>

### Revenues

<b>LINE ITEMS</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
4110 PROPERTY TAX - CURRENT	\$366,621	\$333,400	\$357,000	\$332,700
4190 PROPERTY TAX - DELINQUENT	\$7,621	\$6,000	\$8,315	\$7,500
4191 PROPERTY TAX - PEN AND INT	\$6,461	\$4,000	\$6,538	\$5,000
4220 OTHER REVENUE	\$0	\$0	\$0	\$0
4300 OVER AND SHORT	\$0	\$0	\$0	\$0
4610 INTEREST EARNED	\$69	\$100	\$90	\$100
<b>TOTAL REVENUES</b>	<b>\$380,772</b>	<b>\$343,500</b>	<b>\$371,943</b>	<b>\$345,300</b>
<b>TOTAL DEBT SERVICE REVENUES</b>	<b>\$380,772</b>	<b>\$343,500</b>	<b>\$371,943</b>	<b>\$345,300</b>

### Expenditures

<b>LINE ITEMS</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
5802 OTHER SVCES AND CHGS	\$0	\$0	\$0	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5902 TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$0
5952 BOND PRINCIPAL	\$135,000	\$140,000	\$140,000	\$145,000
5956 BOND INTEREST	\$198,900	\$193,400	\$193,400	\$187,700
<b>TRANSFERS / DEBT RETIREMENT TOTAL</b>	<b>\$333,900</b>	<b>\$333,400</b>	<b>\$333,400</b>	<b>\$332,700</b>
<b>TOTAL GENERAL I AND S</b>	<b>\$333,900</b>	<b>\$333,400</b>	<b>\$333,400</b>	<b>\$332,700</b>

## Special Assessment Debt

### Revenues

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
4700 LEASE - PECO	\$6,500	\$6,000	\$6,000	\$6,000
4701 NOMA - RACAL	\$0	\$0	\$0	\$0
4702 NOMA - EIS	\$0	\$0	\$0	\$0
4703 FORTERRA PIPE I	\$26,542	\$24,500	\$24,500	\$24,500
4704 SUDDENLINK	\$21,996	\$21,996	\$21,996	\$21,996
4706 DATAMARS	\$13,250	\$13,250	\$13,250	\$13,250
4707 VENTAMATIC, LTD	\$13,750	\$15,000	\$15,000	\$15,000
4708 VENTAMATIC	\$32,083	\$35,000	\$35,000	\$35,000
4709 VALAIR BLDG	\$25,500	\$25,500	\$25,500	\$25,500
4710 VENTAMATIC #2	\$32,083	\$35,000	\$35,000	\$35,000
4711 DATAMARS	\$10,250	\$10,250	\$10,250	\$10,250
4712 FORTERRA PIPE II	\$12,728	\$11,750	\$11,750	\$11,750
4820 BOND PROCEEDS	\$0	\$0	\$0	\$0
4821 PREMIUM ON BOND	\$0	\$0	\$0	\$0
4902 FUND TRANSFER	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES TOTAL</b>	<b>\$194,683</b>	<b>\$198,246</b>	<b>\$198,246</b>	<b>\$198,246</b>
<b>TOTAL TEXAS CAPITAL FUND REVENUES</b>	<b>\$194,683</b>	<b>\$198,246</b>	<b>\$198,246</b>	<b>\$198,246</b>

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5960 NOMA - RACAL	\$0	\$0	\$0	\$0
5962 NOMA - EIS	\$0	\$0	\$0	\$0
5963 FORTERRA PIPE I	\$26,542	\$24,500	\$24,500	\$24,500
5964 SUDDENLINK	\$21,996	\$21,996	\$21,996	\$21,996
5966 TRU-TEST	\$13,250	\$13,250	\$13,250	\$13,250
5967 VENTAMATIC, INC.	\$13,750	\$15,000	\$15,000	\$15,000
5968 VENTAMATIC	\$32,083	\$35,000	\$35,000	\$35,000
5969 PECO	\$6,500	\$6,000	\$6,000	\$6,000
5970 VALAIR BLDG	\$25,500	\$25,500	\$25,500	\$25,500
5971 VENTAMATIC #2	\$32,083	\$35,000	\$35,000	\$35,000
5972 DATAMARS	\$10,250	\$10,250	\$10,250	\$10,250
5973 FORTERRA PIPE II	\$12,728	\$11,750	\$11,750	\$11,750
<b>TRANSFERS / DEBT RETIREMENT TOTAL</b>	<b>\$194,683</b>	<b>\$198,246</b>	<b>\$198,246</b>	<b>\$198,246</b>
<b>TOTAL TEXAS CAPITAL FUND LEASES</b>	<b>\$194,683</b>	<b>\$198,246</b>	<b>\$198,246</b>	<b>\$198,246</b>

## 39 - General Fund – Capital Projects

CITY OF MINERAL WELLS				
FUND		DIVISION		
GENERAL FUND - CAPITAL PROJECTS		STREETS CAPITAL PROJECTS		
<b>SUMMARY</b>				
<b>BEGINNING FUND BALANCE</b>	\$4,127,219	\$4,212,614	\$4,104,580	\$2,349,646
<b>CATEGORIES</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
TOTAL REVENUES	\$13,238	\$40,000	\$10,000	\$15,000
<b>39-0000 TOTAL</b>	<b>\$13,238</b>	<b>\$40,000</b>	<b>\$10,000</b>	<b>\$15,000</b>
<b>CATEGORIES</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
PURCHASED PROFESSIONAL / TECHNICAL SERVICES	\$2,000	\$2,500	\$2,025	\$2,500
CAPITAL EXPENDITURES	\$33,877	\$3,098,000	\$1,762,909	\$1,085,069
TRANSFERS / DEBT RETIREMENT	\$0	\$0	\$0	\$0
<b>39-3900 TOTAL</b>	<b>\$35,877</b>	<b>\$3,100,500</b>	<b>\$1,764,934</b>	<b>\$1,087,569</b>
<b>39 ENDING FUND BALANCE</b>	<b>\$4,104,580</b>	<b>\$1,152,114</b>	<b>\$2,349,646</b>	<b>\$1,277,077</b>

## General Fund – Master Leases

### Master Lease – 2018

YEAR ENDING SEPT 30	INTEREST February 28	INTEREST August 31	PRINCIPAL February 28	PRINCIPAL August 31	TOTAL REQUIREMENTS
	\$-	\$-	\$-	\$-	\$-

DATE OF SALE:

05/23/2019  
FIRST FINANCIAL  
BANK

PAYING AGENT/REGISTRAR:

\$220,000

AMOUNT AUTHORIZED AND ISSUED:

3.39%

INTEREST RATE(S):

PURCHASE FD COMMAND VEHICLE, WATER TRUCK, IT SUPPORT VAN, AND

PURPOSE:

BRUSH HOG

PAID OFF

### Master Lease – 2020

YEAR ENDING SEPT 30	INTEREST February 28	INTEREST August 31	PRINCIPAL February 28	PRINCIPAL August 31	TOTAL REQUIREMENTS
2023	\$94	\$-	\$8,016	\$-	\$8,110
	<b>\$94</b>	<b>\$-</b>	<b>\$8,016</b>	<b>\$-</b>	<b>\$8,110</b>

DATE OF SALE:

05/22/2020

PAYING AGENT/REGISTRAR:

FIRST FINANCIAL BANK

AMOUNT AUTHORIZED AND ISSUED:

\$46,962

INTEREST RATE(S):

2.35%

PURPOSE:

PURCHASE STREET CRACK SEALER

**Master Lease – 2020**

YEAR ENDING SEPT 30	INTEREST		PRINCIPAL		TOTAL REQUIREMENTS
	February 28	August 31	February 28	August 31	
2023	\$1,678	\$1,447	\$18,466	\$18,696	\$40,286
2024	\$1,213	\$976	\$18,930	\$19,167	\$40,286
2025	\$737	\$494	\$19,406	\$19,649	\$40,286
2026	\$249	\$ -	\$19,894	\$ -	\$20,143
	<b>\$3,876</b>	<b>\$2,918</b>	<b>\$76,696</b>	<b>\$57,512</b>	<b>\$141,002</b>

DATE OF SALE: 5/22/2020

PAYING AGENT/REGISTRAR: FIRST FINANCIAL

AMOUNT AUTHORIZED AND ISSUED: \$224,387

INTEREST RATE(S): 2.50%

PURPOSE: PURCHASE STREET SWEEPER

**Master Lease – 2020**

YEAR ENDING SEPT 30	INTEREST		PRINCIPAL		TOTAL REQUIREMENTS
	February 28	August 31	February 28	August 31	
2023	\$245	\$123	\$37,682	\$37,805	\$75,855
	<b>\$245</b>	<b>\$123</b>	<b>\$37,682</b>	<b>\$37,805</b>	<b>\$75,855</b>

DATE OF SALE: 09/04/2020

PAYING AGENT/REGISTRAR: FIRST FINANCIAL

AMOUNT AUTHORIZED AND ISSUED: \$210,000

INTEREST RATE(S): 3.90%

PURPOSE: PURCHASE FOUR (4) 2020 FORD POLICE INTERCEPTORS

**Master Lease – 2021**

YEAR ENDING SEPT 30	INTEREST		PRINCIPAL		TOTAL REQUIREMENTS
	June 4	June 4	June 4	June 4	
2023	\$17,391		\$55,724		\$73,115
2024	\$15,998		\$57,118		\$73,115
2025	\$14,570		\$58,546		\$73,115
2026	\$13,106		\$60,009		\$73,115
2027	\$11,606		\$61,509		\$73,115
2028	\$10,068		\$63,047		\$73,115
2029	\$8,492		\$64,623		\$73,115
2030	\$6,876		\$66,239		\$73,115
2031	\$5,220		\$67,895		\$73,115
2032	\$3,523		\$69,592		\$73,115
2033	\$1,783		\$71,332		\$73,115
	<b>\$108,634</b>		<b>\$695,635</b>		<b>\$804,269</b>

DATE OF SALE: 06/04/2021

PAYING AGENT/REGISTRAR: FIRST FINANCIAL BANK

AMOUNT AUTHORIZED AND ISSUED: \$750,000

INTEREST RATE(S): 2.50%

PURPOSE: PURCHASE FIRE APPARATUS w/ 109' AERIAL LADDER

## Master Lease – 2022

YEAR ENDING SEPT 30	INTEREST December 17	PRINCIPAL December 17	TOTAL REQUIREMENTS
2022	\$24,443	\$129,545	\$153,988
2023	\$21,205	\$132,784	\$153,989
2024	\$17,885	\$136,103	\$153,988
2025	\$14,482	\$139,506	\$153,988
2026	\$10,995	\$142,993	\$153,988
2027	\$7,420	\$146,568	\$153,988
2028	\$3,756	\$150,232	\$153,988
	<b>\$100,186</b>	<b>\$977,731</b>	<b>\$1,077,917</b>

DATE OF SALE: 12/17/2021  
 PAYING AGENT/REGISTRAR: FIRST FINANCIAL BANK  
 AMOUNT AUTHORIZED AND ISSUED: \$977,731  
 INTEREST RATE(S): 2.50%  
 PURPOSE: PURCHASE PATCH TRUCK, OIL TRUCK, DRUM ROLLER, PNEUMATIC ROLLER,  
 AND CHIP SPREADER

{This page is intentionally left blank}

## 02 - WATER FUND



{This page is intentionally left blank}

## Water Fund – Summary of Revenues & Expenditures

CITY OF MINERAL WELLS				
FUND	DEPARTMENT	DIVISION		
WATER FUND	ALL	ALL		
SUMMARY				
<b>BEGINNING FUND BALANCE</b>	\$802,222	\$2,722,648	\$3,102,094	\$2,975,957
<b>CATEGORIES</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
TOTAL REVENUES	\$12,338,523	\$11,619,150	\$11,593,645	\$13,667,942
<b>02 TOTAL REVENUES</b>	<b>\$12,338,523</b>	<b>\$11,619,150</b>	<b>\$11,593,645</b>	<b>\$13,667,942</b>
<b>EXPENDITURES by Object Class</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
Total Personnel Services	\$3,482,649	\$3,567,084	\$3,297,797	\$4,015,791
Total Program Expenses	\$718	\$56,576	\$45,691	\$110,576
Total Purchased Professional/Technical Services	\$122,324	\$284,829	\$235,061	\$658,529
Total Purchased Property Services	\$146,367	\$200,525	\$270,802	\$285,950
Total Other Purchased Services	\$323,170	\$298,678	\$326,140	\$341,108
Total Supplies	\$1,694,544	\$1,972,950	\$2,115,625	\$2,881,200
Total Capital Expenditures	\$745,574	\$925,036	\$1,172,954	\$715,000
Total Other Objects	\$1,978,610	\$1,942,254	\$1,884,904	\$1,939,754
Total Transfers / Debt Retirement	\$1,544,695	\$2,371,218	\$2,370,808	\$2,371,218
<b>02 TOTAL EXPENDITURES</b>	<b>\$10,038,651</b>	<b>\$11,619,150</b>	<b>\$11,719,782</b>	<b>\$13,319,126</b>
<b>EXPENDITURES by Department</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
PW ADMINISTRATION	\$4,240,727	\$5,214,002	\$5,101,511	\$5,917,721
WATER DISTRIBUTION	\$1,869,046	\$2,344,972	\$2,725,182	\$2,978,750
HILLTOP WATER TRTMNT PLANT	\$1,688,428	\$1,552,611	\$1,531,891	\$1,782,753
WASTEWATER PLANTS	\$1,350,140	\$1,388,556	\$1,385,305	\$1,423,280
FACILITY MAINTENANCE	\$603,799	\$872,342	\$677,524	\$915,556
CITY UTILITY BILLING	\$286,511	\$246,667	\$298,369	\$301,066
<b>02 TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$10,038,651</b>	<b>\$11,619,150</b>	<b>\$11,719,782</b>	<b>\$13,319,126</b>
<b>02 ENDING FUND BALANCE</b>	<b>\$3,102,094</b>	<b>\$2,722,648</b>	<b>\$2,975,957</b>	<b>\$3,324,773</b>

## Water Fund – Revenues

### Revenues

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
4005 FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0
4220 OTHER INCOME	\$47,817	\$20,000	\$29,128	\$20,000
4300 OVER AND SHORT	\$93	\$0	\$35	\$0
4310 DONATIONS	\$0	\$0	\$0	\$0
4336 SAMPLING AND ANALYSIS	\$8,105	\$10,000	\$8,500	\$10,000
4337 SEWER SURCHARGE	\$104,087	\$110,000	\$105,000	\$110,000
4339 RECOVERY OF BAD DEBT	\$9,139	\$11,000	\$7,750	\$11,000
4345 LATE CHARGES	\$168,027	\$185,000	\$222,844	\$225,000
4373 OTHER GRANTS	\$214,532	\$0	\$214,532	\$0
4400 WATER SALES	\$7,227,639	\$7,370,000	\$7,616,458	\$7,963,000
4410 CONNECTIONS	\$32,507	\$90,000	\$90,000	\$90,000
4420 SEWER REVENUE	\$3,324,232	\$3,579,150	\$3,161,062	\$3,614,942
4610 INTEREST EARNED	\$813	\$9,000	\$1,000	\$9,000
4902 TRANSFER IN	\$1,160,974	\$0	\$40,000	\$1,615,000
4911 FUND TRANSFER - INSURANCE	\$0	\$0	\$0	\$0
4921 SALE OF CAPITAL ASSETS	\$32,579	\$0	\$48,250	\$0
4922 INSURANCE PROCEEDS	\$7,977	\$0	\$49,086	\$0
4937 LOAN PROCEEDS	\$0	\$235,000	\$0	\$0
4940 CAPITAL CONTRIBUTIONS	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES TOTAL</b>	<b>\$12,338,523</b>	<b>\$11,619,150</b>	<b>\$11,593,645</b>	<b>\$13,667,942</b>
<b>TOTAL WATER FUND REVENUES</b>	<b>\$12,338,523</b>	<b>\$11,619,150</b>	<b>\$11,593,645</b>	<b>\$13,667,942</b>

## Public Works Administration – 21

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$339,189	\$327,472	\$338,006	\$587,472
5101 OVERTIME	\$10,660	\$7,500	\$12,375	\$7,500
5103 SOCIAL SECURITY	\$27,018	\$28,208	\$27,678	\$47,578
5104 GROUP INSURANCE	\$67,734	\$59,299	\$59,299	\$60,485
5105 TMRS	\$33,366	\$32,817	\$30,489	\$52,615
5106 WORKERS' COMP	\$1,571	\$5,335	\$5,335	\$9,575
5109 EMPLOYMENT EXPENSE	\$0	\$200	\$0	\$0
5111 LONGEVITY	\$8,623	\$8,760	\$7,227	\$9,960
5112 UNEMPLOYMENT	\$0	\$20,000	\$19,943	\$20,000
5113 CERTIFICATION PAY	\$15,850	\$17,000	\$16,375	\$17,000
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$504,010</b>	<b>\$506,591</b>	<b>\$516,727</b>	<b>\$812,185</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$24,276	\$19,347	\$24,276
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$15,000	\$16,764	\$43,000
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$39,276</b>	<b>\$36,111</b>	<b>\$67,276</b>
5302 PROF SERVICES - OTHER	\$875	\$162,079	\$88,000	\$534,579
5304 AUDIT SERVICES	\$13,450	\$14,000	\$17,450	\$17,700
5306 ATTORNEY'S FEES	\$29,701	\$30,000	\$23,000	\$30,000
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$44,026</b>	<b>\$206,079</b>	<b>\$128,450</b>	<b>\$582,279</b>
5404 BUILDING MAINTENANCE	\$2,871	\$4,000	\$2,500	\$2,000
5406 OFFICE EQUIP MAINT	\$2,011	\$1,500	\$0	\$1,500
5408 VEHICLE MAINTENANCE	\$0	\$0	\$0	\$5,000
5412 EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$1,000
5418 OTHER MAINTENANCE	\$0	\$0	\$238	\$0
5420 RENTALS	\$2,821	\$3,575	\$5,138	\$4,000
5422 LAUNDRY SERVICE	\$1,860	\$2,500	\$1,800	\$2,000
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$9,563</b>	<b>\$11,575</b>	<b>\$9,676</b>	<b>\$15,500</b>
5502 INSURANCE	\$99,528	\$105,000	\$105,335	\$105,000
5504 TELEPHONE	\$4,582	\$13,460	\$10,000	\$13,460
5506 TRAVEL AND TRAINING	\$2,181	\$3,000	\$2,972	\$4,000
5506-02 DUES/LIC/MEMBER	\$4,713	\$1,000	\$479	\$0
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$111,005</b>	<b>\$122,460</b>	<b>\$118,785</b>	<b>\$122,460</b>
5602 OFFICE SUPPLIES	\$1,859	\$3,000	\$1,800	\$2,500
5604 POSTAGE/FREIGHT	\$79	\$300	\$245	\$300
5612 MINOR TOOLS	\$2,013	\$2,000	\$10,687	\$4,000

5614 UTILITIES	\$19,679	\$19,000	\$24,511	\$23,500
5626 OPERATING SUPPLIES	\$9,853	\$12,000	\$10,000	\$18,000
5628 MECHANICAL SUPPLIES	\$548	\$500	\$744	\$500
5642 MOTOR VEHICLE FUEL	\$0	\$0	\$0	\$10,000
5644 FLEET REPAIR PARTS	\$0	\$0	\$0	\$5,000
5645 FACILITY REPAIR PARTS	\$1,892	\$3,500	\$4,226	\$3,500
5646 TIRES	\$0	\$0	\$0	\$1,000
<b>SUPPLIES TOTAL</b>	<b>\$35,924</b>	<b>\$40,300</b>	<b>\$52,212</b>	<b>\$68,300</b>
5702 BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0
5704 IMPVTS OTHER THAN BLDGS	\$0	\$0	\$0	\$0
5706 EQUIPMENT	\$37,439	\$0	\$0	\$0
5708 VEHICLES	\$27,202	\$38,000	\$36,741	\$0
5712 FURNITURE AND FIXTURES	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$64,641</b>	<b>\$38,000</b>	<b>\$36,741</b>	<b>\$0</b>
5802 OTHER SVCES AND CHGS	\$11,138	\$4,000	\$2,000	\$4,000
5803 PUBLIC NOTICES	\$467	\$0	\$0	\$0
5810 BAD DEBT EXPENSE	\$57,906	\$30,000	\$10,000	\$30,000
5812 PURCHASED WATER	\$1,820,000	\$1,820,000	\$1,820,000	\$1,820,000
5816 GRANT MATCH	\$0	\$0	\$0	\$0
5818 UNALLOCATED RESERVES	\$37,352	\$24,504	\$0	\$24,504
<b>OTHER OBJECTS TOTAL</b>	<b>\$1,926,863</b>	<b>\$1,878,504</b>	<b>\$1,832,000</b>	<b>\$1,878,504</b>
5902 TRANSFER TO OTHER FUNDS	\$1,330,179	\$1,889,000	\$1,889,000	\$1,889,000
5952 BOND PRINCIPAL	\$0	\$145,000	\$145,000	\$145,000
5954 PRINCIPAL-OTHER DEBT	\$0	\$131,495	\$131,110	\$131,495
5956 BOND INTEREST	\$204,600	\$198,900	\$198,900	\$198,900
5958 INTEREST - OTHER DEBT	\$9,916	\$6,823	\$6,798	\$6,823
<b>TRANSFERS / DEBT RETIREMENT TOTAL</b>	<b>\$1,544,695</b>	<b>\$2,371,218</b>	<b>\$2,370,808</b>	<b>\$2,371,218</b>
<b>TOTAL PUBLIC WORKS ADMIN</b>	<b>\$4,240,727</b>	<b>\$5,214,003</b>	<b>\$5,101,511</b>	<b>\$5,917,722</b>

5224-01 Data Management and GIS Mapping Software (\$28,000)

5302 Engineering Services to Update (a) Construction Standards and Requirements (\$30,000), (b) Water/Sewer Rate Study (\$42,500), and (c) Devon Property Design and Site Development (\$300,000)

Authorized Positions	2100 – PUBLIC WORKS ADMINISTRATION	
0.6	Public Works Director	\$ 69,154
1	Utilities Superintendent	80,163
2	Engineering Technician	102,957
1	Industrial Pretreatment Coordinator	55,565
1	Fleet Maintenance Coordinator	37,439
1	Public Works Administration Secretary	44,310
1	Warehouse Procurement Specialist	56,729
1	Utilities Field Inspector	38,848
1	Senior Mechanic	55,627
1	Public Works Secretary	39,559
<b>Total (Calendar Year 2023)</b>		<b>\$ 580,351</b>

{This page is intentionally left blank}

## Water Distribution / Sewer Collection – 22

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$608,280	\$644,372	\$543,863	\$749,715
5101 OVERTIME	\$96,132	\$75,000	\$87,572	\$75,000
5103 SOCIAL SECURITY	\$53,423	\$58,465	\$48,551	\$65,924
5104 GROUP INSURANCE	\$151,399	\$152,483	\$152,483	\$155,533
5105 TMRS	\$65,940	\$68,018	\$55,236	\$72,904
5106 WORKERS' COMP	\$42,614	\$13,718	\$13,718	\$17,234
5109 EMPLOYMENT EXPENSE	\$1,194	\$1,500	\$1,961	\$1,500
5111 LONGEVITY	\$9,264	\$14,880	\$8,485	\$17,040
5112 UNEMPLOYMENT	\$0	\$10,000	\$0	\$10,000
5113 CERTIFICATION PAY	\$20,400	\$20,000	\$18,250	\$20,000
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,048,646</b>	<b>\$1,058,436</b>	<b>\$930,120</b>	<b>\$1,184,850</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$718	\$500	\$0	\$500
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$500	\$56	\$500
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$718</b>	<b>\$1,000</b>	<b>\$56</b>	<b>\$1,000</b>
5302 PROF SERVICES - OTHER	\$0	\$2,500	\$25,513	\$0
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$25,513</b>	<b>\$0</b>
5404 BUILDING MAINTENANCE	\$729	\$1,000	\$4,000	\$0
5408 VEHICLE MAINTENANCE	\$0	\$0	\$0	\$20,000
5412 EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$20,000
5416 INFRASTRUCTURE MAINT	\$22,320	\$0	\$28,448	\$0
5418 OTHER MAINTENANCE	\$143	\$0	\$0	\$0
5420 RENTALS	\$0	\$0	\$0	\$0
5422 LAUNDRY SERVICE	\$11,064	\$10,000	\$7,304	\$9,000
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$34,255</b>	<b>\$11,000</b>	<b>\$39,752</b>	<b>\$49,000</b>
5504 TELEPHONE	\$4,885	\$3,500	\$4,786	\$4,500
5506 TRAVEL AND TRAINING	\$12,082	\$10,000	\$6,000	\$6,200
5506-02 DUES/LIC/MEMBER	\$1,332	\$1,500	\$500	\$1,300
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$18,299</b>	<b>\$15,000</b>	<b>\$11,286</b>	<b>\$12,000</b>
5602 OFFICE SUPPLIES	\$346	\$1,200	\$953	\$800
5610 CLOTHING SUPPLIES	\$330	\$1,200	\$1,013	\$0
5612 MINOR TOOLS	\$19,712	\$18,000	\$13,000	\$20,000
5614 UTILITIES	\$7,544	\$8,000	\$10,379	\$11,000
5620 STREET MATERIALS	\$90,252	\$100,000	\$118,057	\$100,000
5626 OPERATING SUPPLIES	\$29,176	\$20,000	\$17,424	\$20,000

5628 MECHANICAL SUPPLIES	\$295	\$300	\$0	\$300
5630 WATER UTILITY SUPPLIES	\$185,665	\$250,000	\$385,318	\$355,000
5632 SEWER UTILITY SUPPLIES	\$5	\$5,000	\$1,762	\$0
5634 UTILITY METER SUPPLIES	\$69,900	\$70,000	\$208,330	\$600,000
5642 MOTOR VEHICLE FUEL	\$0	\$0	\$0	\$60,000
5644 FLEET REPAIR PARTS	\$0	\$0	\$0	\$25,000
5645 FACILITY REPAIR PARTS	\$1,806	\$3,000	\$224	\$3,000
5646 TIRES	\$0	\$0	\$0	\$5,000
<b>SUPPLIES TOTAL</b>	<b>\$405,032</b>	<b>\$476,700</b>	<b>\$756,460</b>	<b>\$1,200,100</b>
5702 BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0
5704 IMPVTS OTHER THAN BLDGS	\$202,144	\$516,536	\$707,521	\$0
5706 EQUIPMENT	\$99,757	\$192,000	\$168,000	\$0
5708 VEHICLES	\$60,194	\$70,000	\$84,907	\$530,000
5710 MOBILE EQUIPMENT	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$362,096</b>	<b>\$778,536</b>	<b>\$960,428</b>	<b>\$530,000</b>
5802 OTHER SVCES AND CHGS	\$0	\$1,800	\$1,568	\$1,800
5803 PUBLIC NOTICES	\$0	\$0	\$0	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$1,568</b>	<b>\$1,800</b>
<b>TOTAL WATER DISTRIBUTION</b>	<b>\$1,869,046</b>	<b>\$2,344,972</b>	<b>\$2,725,183</b>	<b>\$2,978,750</b>

5634 \*Water Meter Restock and Replacement (\$600,000)

5708 \*Backhoe, Dump Truck and Crew Truck Replacement (\$430,000); \*Skid Steer (\$100,000)

\*Item to be purchased through Fund 25 (American Rescue Plan Act Fund)

Authorized Positions	2202 – WATER DISTRIBUTION/SEWER COLLECTION	
1	Water Distribution/Sewer Collection Supervisor	\$ 57,900
3	Water Distribution/Sewer Collection Crew Leader	140,666
4	Senior Water Distribution/Sewer Collection Operator	146,947
10	Water Distribution/Sewer Collection Operator	335,179
	<b>Total (Calendar Year 2023)</b>	<b>\$ 680,692</b>

## Hilltop Water Treatment Plant – 23

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$312,327	\$323,080	\$294,231	\$394,167
5101 OVERTIME	\$66,837	\$45,000	\$40,979	\$45,000
5103 SOCIAL SECURITY	\$28,198	\$29,287	\$25,361	\$34,808
5104 GROUP INSURANCE	\$79,170	\$76,242	\$76,242	\$77,767
5105 TMRS	\$34,891	\$34,073	\$29,106	\$38,494
5106 WORKERS' COMP	\$22,926	\$6,859	\$6,859	\$8,617
5109 EMPLOYMENT EXPENSE	\$261	\$400	\$0	\$400
5111 LONGEVITY	\$4,520	\$6,360	\$5,413	\$7,440
5113 CERTIFICATION PAY	\$8,700	\$8,400	\$10,125	\$8,400
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$557,829</b>	<b>\$529,701</b>	<b>\$488,316</b>	<b>\$615,093</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$6,000	\$0	\$5,500
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$1,000	\$221	\$1,000
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$7,000</b>	<b>\$221</b>	<b>\$6,500</b>
5302 PROF SERVICES - OTHER	\$0	\$0	\$1,813	\$0
5310 LABORATORY TESTING	\$23,019	\$23,000	\$23,000	\$23,000
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$23,019</b>	<b>\$23,000</b>	<b>\$24,813</b>	<b>\$23,000</b>
5404 BUILDING MAINTENANCE	\$1,581	\$7,500	\$2,000	\$0
5408 VEHICLE MAINTENANCE	\$0	\$0	\$0	\$5,000
5410 MACH/TOOL/IMPLEMENT MAINT	\$0	\$1,500	\$0	\$1,000
5412 EQUIPMENT MAINTENANCE	\$15,677	\$100,000	\$32,000	\$99,500
5418 OTHER MAINTENANCE	\$18,495	\$0	\$0	\$0
5420 RENTALS	\$1,088	\$1,250	\$93,461	\$1,250
5422 LAUNDRY SERVICE	\$3,336	\$4,250	\$4,458	\$4,250
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$40,177</b>	<b>\$114,500</b>	<b>\$131,919</b>	<b>\$111,000</b>
5504 TELEPHONE	\$1,559	\$1,350	\$2,923	\$3,000
5506 TRAVEL AND TRAINING	\$6,094	\$6,900	\$3,381	\$4,900
5506-02 DUES/LIC/MEMBER	\$444	\$1,110	\$278	\$1,110
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$8,097</b>	<b>\$9,360</b>	<b>\$6,582</b>	<b>\$9,010</b>
5602 OFFICE SUPPLIES	\$710	\$1,400	\$400	\$1,000
5606 GROUND SUPPLIES	\$354	\$400	\$300	\$400
5608 CHEMICAL SUPPLIES	\$326,163	\$372,000	\$372,000	\$510,000
5610 CLOTHING SUPPLIES	\$243	\$250	\$0	\$250
5612 MINOR TOOLS	\$3,834	\$2,500	\$1,833	\$2,500
5614 UTILITIES	\$3,991	\$4,250	\$4,199	\$5,250

5622 POWER FOR PUMPS	\$286,532	\$305,000	\$305,000	\$305,000
5626 OPERATING SUPPLIES	\$49,569	\$40,000	\$40,000	\$45,000
5628 MECHANICAL SUPPLIES	\$61,551	\$60,750	\$76,253	\$60,750
5642 MOTOR VEHICLE FUEL	\$0	\$0	\$0	\$5,000
5644 FLEET REPAIR PARTS	\$0	\$0	\$0	\$2,000
5645 FACILITY REPAIR PARTS	\$39,727	\$50,000	\$10,226	\$50,000
5646 TIRES	\$0	\$0	\$0	\$1,000
<b>SUPPLIES TOTAL</b>	<b>\$772,673</b>	<b>\$836,550</b>	<b>\$810,212</b>	<b>\$988,150</b>
5702 BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0
5704 IMPVTS OTHER THAN BLDGS	\$0	\$0	\$0	\$0
5706 EQUIPMENT	\$262,198	\$0	\$47,850	\$0
5708 VEHICLES	\$0	\$0	\$0	\$0
5720 CAPITAL RESERVES	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$262,198</b>	<b>\$0</b>	<b>\$47,850</b>	<b>\$0</b>
5802 OTHER SVCES AND CHGS	\$5,440	\$15,000	\$3,579	\$12,500
5803 PUBLIC NOTICES	\$282	\$0	\$0	\$0
5804 STATE INSPECTION FEES	\$18,712	\$17,500	\$18,400	\$17,500
<b>OTHER OBJECTS TOTAL</b>	<b>\$24,434</b>	<b>\$32,500</b>	<b>\$21,979</b>	<b>\$30,000</b>
<b>TOTAL HILLTOP WATER TREATMENT PLANT</b>	<b>\$1,688,428</b>	<b>\$1,552,611</b>	<b>\$1,531,892</b>	<b>\$1,782,753</b>

Authorized Positions	2300 – HILLTOP WATER TREATMENT	
1	Plant Supervisor	\$ 56,201
2	Senior Plant Operator	81,779
6	Plant Operator	209,980
<b>Total (Calendar Year 2023)</b>		<b>\$ 347,960</b>

## Wastewater Treatment Plant Operation – 27

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$469,340	\$512,794	\$447,572	\$424,362
5101 OVERTIME	\$62,804	\$40,000	\$83,258	\$40,000
5103 SOCIAL SECURITY	\$41,697	\$45,141	\$42,076	\$38,495
5104 GROUP INSURANCE	\$114,357	\$118,598	\$118,598	\$120,970
5105 TMRS	\$50,255	\$52,517	\$45,353	\$42,571
5106 WORKERS' COMP	\$33,669	\$10,669	\$10,669	\$13,404
5107 UNIFORM ALLOWANCE	\$0	\$0	\$0	\$0
5109 EMPLOYMENT EXPENSE	\$1,039	\$500	\$384	\$500
5111 LONGEVITY	\$10,203	\$12,080	\$9,539	\$13,640
5113 CERTIFICATION PAY	\$23,700	\$25,200	\$21,750	\$25,200
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$807,064</b>	<b>\$817,498</b>	<b>\$779,199</b>	<b>\$719,142</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$500	\$0	\$500
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$500	\$111	\$27,000
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$111</b>	<b>\$27,500</b>
5302 PROF SERVICES - OTHER	\$0	\$0	\$504	\$0
5310 LABORATORY TESTING	\$49,837	\$47,500	\$50,000	\$47,500
5311 PRETREATMENT TESTING	\$5,444	\$5,750	\$5,750	\$5,750
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$55,280</b>	<b>\$53,250</b>	<b>\$56,254</b>	<b>\$53,250</b>
5402 SANITATION SERVICES	\$42,186	\$50,000	\$69,309	\$60,000
5404 BUILDING MAINTENANCE	\$6,259	\$0	\$981	\$0
5406 OFFICE EQUIP MAINT	\$0	\$0	\$0	\$0
5408 VEHICLE MAINTENANCE	\$0	\$0	\$0	\$5,000
5410 MACH/TOOL/IMPLEMENT MAINT	\$0	\$0	\$0	\$1,000
5412 EQUIPMENT MAINTENANCE	\$2,475	\$2,500	\$11,573	\$3,500
5422 LAUNDRY SERVICE	\$6,020	\$6,050	\$5,139	\$6,050
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$56,940</b>	<b>\$58,550</b>	<b>\$87,002</b>	<b>\$75,550</b>
5504 TELEPHONE	\$2,729	\$2,220	\$3,380	\$0
5506 TRAVEL AND TRAINING	\$11,288	\$9,000	\$7,707	\$7,500
5506-02 DUES/LIC/MEMBER	\$1,243	\$1,388	\$985	\$888
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$15,261</b>	<b>\$12,608</b>	<b>\$12,072</b>	<b>\$8,388</b>
5602 OFFICE SUPPLIES	\$243	\$950	\$457	\$650
5606 GROUND SUPPLIES	\$292	\$150	\$335	\$150
5608 CHEMICAL SUPPLIES	\$52,273	\$81,000	\$81,000	\$110,000
5610 CLOTHING SUPPLIES	\$468	\$350	\$425	\$450

5612 MINOR TOOLS	\$2,274	\$1,500	\$881	\$2,000
5614 UTILITIES	\$24,533	\$28,500	\$39,814	\$38,500
5620 STREET MATERIALS	\$11,154	\$13,000	\$10,000	\$11,000
5622 POWER FOR PUMPS	\$123,308	\$140,000	\$140,000	\$140,000
5626 OPERATING SUPPLIES	\$47,175	\$40,500	\$40,500	\$40,500
5628 MECHANICAL SUPPLIES	\$93,957	\$70,000	\$70,000	\$50,000
5632 SEWER UTILITY SUPPLIES	\$0	\$0	\$0	\$0
5642 MOTOR VEHICLE FUEL	\$0	\$0	\$0	\$10,000
5644 FLEET REPAIR PARTS	\$0	\$0	\$0	\$2,000
5645 FACILITY REPAIR PARTS	\$18,691	\$20,000	\$20,000	\$20,000
5646 TIRES	\$0	\$0	\$0	\$1,000
<b>SUPPLIES TOTAL</b>	<b>\$374,368</b>	<b>\$395,950</b>	<b>\$403,412</b>	<b>\$426,250</b>
5702 BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0
5704 IMPVTS OTHER THAN BLDGS	\$5,950	\$0	\$0	\$0
5706 EQUIPMENT	\$7,965	\$21,500	\$18,404	\$85,000
5708 VEHICLES	\$0	\$0	\$0	\$0
5710 MOBILE EQUIPMENT	\$0	\$0	\$0	\$0
5718 METERS	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$13,915</b>	<b>\$21,500</b>	<b>\$18,404</b>	<b>\$85,000</b>
5802 OTHER SVCES AND CHGS	\$477	\$1,200	\$2,020	\$1,200
5804 STATE INSPECTION FEES	\$26,836	\$27,000	\$26,831	\$27,000
<b>OTHER OBJECTS TOTAL</b>	<b>\$27,313</b>	<b>\$28,200</b>	<b>\$28,851</b>	<b>\$28,200</b>
<b>TOTAL WWTP OPERATION</b>	<b>\$1,350,140</b>	<b>\$1,388,556</b>	<b>\$1,385,305</b>	<b>\$1,423,280</b>

5706 \*Skid Steer (\$85,000)

\*Item to be purchased through Fund 25 (American Rescue Plan Act Fund)

Authorized Positions	2700 – WASTEWATER PLANT OPERATIONS	
1	Plant Supervisor	\$ 53,023
2	Senior Plant Operator	80,230
9	Plant Operator	308,499
1	Plant Lab Technician	39,191
	<b>Total (Calendar Year 2023)</b>	<b>\$ 480,943</b>

## Facility Maintenance – 3102

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$263,186	\$344,689	\$298,878	\$364,056
5101 OVERTIME	\$41,354	\$30,000	\$25,084	\$30,000
5103 SOCIAL SECURITY	\$23,413	\$30,573	\$24,800	\$32,137
5104 GROUP INSURANCE	\$52,780	\$76,242	\$76,242	\$77,767
5105 TMRS	\$28,663	\$35,569	\$28,236	\$35,540
5106 WORKERS' COMP	\$16,631	\$6,859	\$6,859	\$8,617
5109 EMPLOYMENT EXPENSE	\$115	\$250	\$0	\$250
5111 LONGEVITY	\$5,954	\$6,960	\$5,520	\$8,040
5112 UNEMPLOYMENT	\$0	\$0	\$0	\$0
5113 CERTIFICATION PAY	\$17,000	\$18,000	\$12,125	\$18,000
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$449,095</b>	<b>\$549,142</b>	<b>\$477,743</b>	<b>\$574,406</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$500	\$0	\$500
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$500	\$56	\$500
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$56</b>	<b>\$1,000</b>
5404 BUILDING MAINTENANCE	\$304	\$0	\$30	\$0
5408 VEHICLE MAINTENANCE	\$0	\$0	\$0	\$20,000
5412 EQUIPMENT MAINTENANCE	\$210	\$300	\$0	\$10,300
5420 RENTALS	\$2,817	\$500	\$558	\$500
5422 LAUNDRY SERVICE	\$2,101	\$4,100	\$1,865	\$4,100
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$5,432</b>	<b>\$4,900</b>	<b>\$2,453</b>	<b>\$34,900</b>
5504 TELEPHONE	\$2,365	\$2,200	\$2,219	\$2,200
5506 TRAVEL AND TRAINING	\$3,080	\$5,000	\$2,069	\$5,000
5506-02 DUES/LIC/MEMBER	\$472	\$1,300	\$555	\$1,300
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$5,916</b>	<b>\$8,500</b>	<b>\$4,843</b>	<b>\$8,500</b>
5602 OFFICE SUPPLIES	\$195	\$700	\$81	\$700
5610 CLOTHING SUPPLIES	\$0	\$550	\$540	\$750
5612 MINOR TOOLS	\$14,727	\$15,000	\$12,500	\$15,000
5614 UTILITIES	\$1,403	\$3,550	\$2,953	\$3,550
5622 POWER FOR PUMPS	\$18,718	\$20,000	\$20,000	\$20,000
5626 OPERATING SUPPLIES	\$17,178	\$39,250	\$27,500	\$41,000
5628 MECHANICAL SUPPLIES	\$4,154	\$30,500	\$20,000	\$20,000
5636 RESERVOIR REPAIRS/MAINTENANCE	\$35,521	\$100,000	\$855	\$50,000
5642 MOTOR VEHICLE FUEL	\$0	\$0	\$0	\$25,000
5644 FLEET REPAIR PARTS	\$0	\$0	\$0	\$10,000
5645 FACILITY REPAIR PARTS	\$8,734	\$11,000	\$8,000	\$8,500

5646 TIRES	\$0	\$0	\$0	\$1,000
<b>SUPPLIES TOTAL</b>	<b>\$100,631</b>	<b>\$220,550</b>	<b>\$92,429</b>	<b>\$195,500</b>
5702 BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0
5704 IMPVTS OTHER THAN BLDGS	\$0	\$0	\$0	\$0
5706 EQUIPMENT	\$0	\$0	\$7,819	\$0
5708 VEHICLES	\$42,725	\$87,000	\$84,966	\$100,000
5710 MOBILE EQUIPMENT-BACK UP GEN	\$0	\$0	\$6,746	\$0
5712 FURNITURE AND FIXTURES	\$0	\$0	\$0	\$0
5720 CAPITAL RESERVES	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$42,725</b>	<b>\$87,000</b>	<b>\$99,531</b>	<b>\$100,000</b>
5802 OTHER SVCES AND CHGS	\$0	\$1,250	\$468	\$1,250
<b>OTHER OBJECTS TOTAL</b>	<b>\$0</b>	<b>\$1,250</b>	<b>\$468</b>	<b>\$1,250</b>
<b>TOTAL FACILITY MAINTENANCE</b>	<b>\$603,799</b>	<b>\$872,342</b>	<b>\$677,523</b>	<b>\$915,556</b>

5708 \*Bucket Truck (\$100,000)

\*Item to be purchased through Fund 25 (American Rescue Plan Act Fund)

Authorized Positions	3102 – FACILITY MAINTENANCE	
1	Utilities Maintenance Supervisor	\$ 59,587
5	Senior Maintenance Technician	207,373
3	Maintenance Technician	107,395
<b>Total (Calendar Year 2023)</b>		<b>\$ 374,355</b>

## City Utility Billing – 33

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$74,142	\$70,998	\$70,044	\$75,258
5101 OVERTIME	\$8,033	\$2,000	\$4,773	\$2,000
5103 SOCIAL SECURITY	\$5,982	\$6,209	\$5,498	\$5,984
5104 GROUP INSURANCE	\$17,593	\$16,943	\$16,943	\$17,282
5105 TMRS	\$8,268	\$7,223	\$6,221	\$6,617
5106 WORKERS' COMP	\$609	\$1,524	\$1,524	\$1,915
5109 EMPLOYMENT EXPENSE	\$40	\$100	\$0	\$100
5111 LONGEVITY	\$1,333	\$720	\$690	\$960
5113 CERTIFICATION PAY	\$0	\$0	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$116,000</b>	<b>\$105,717</b>	<b>\$105,693</b>	<b>\$110,116</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$7,300	\$8,570	\$7,300
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$0	\$566	\$0
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$7,300</b>	<b>\$9,136</b>	<b>\$7,300</b>
5302 PROF SERVICES - OTHER	\$0	\$0	\$31	\$0
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31</b>	<b>\$0</b>
5406 OFFICE EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$0
5420 RENTALS	\$0	\$0	\$0	\$0
5422 LAUNDRY SERVICE	\$0	\$0	\$0	\$0
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5504 TELEPHONE	\$2,629	\$2,000	\$2,431	\$2,000
5506 TRAVEL AND TRAINING	\$0	\$0	\$0	\$0
5508 BILLING SERVICES	\$61,817	\$57,500	\$64,637	\$57,500
5509 COLLECTIONS FEES	\$1,007	\$1,250	\$503	\$1,250
5514 CREDIT CARD/BANK FEES	\$99,140	\$70,000	\$105,000	\$120,000
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$164,593</b>	<b>\$130,750</b>	<b>\$172,571</b>	<b>\$180,750</b>
5602 OFFICE SUPPLIES	\$33	\$500	\$98	\$500
5610 CLOTHING SUPPLIES	\$0	\$100	\$0	\$100
5612 MINOR TOOLS	\$0	\$300	\$0	\$300
5614 UTILITIES	\$46	\$0	\$0	\$0
5626 OPERATING SUPPLIES	\$5,839	\$2,000	\$802	\$2,000
5634 UTILITY METER SUPPLIES	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$5,917</b>	<b>\$2,900</b>	<b>\$901</b>	<b>\$2,900</b>
5706 EQUIPMENT	\$0	\$0	\$10,000	\$0

5708 VEHICLES	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>
5802 OTHER SVCES AND CHGS	\$0	\$0	\$38	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38</b>	<b>\$0</b>
<b>TOTAL CITY UTILITY BILLING</b>	<b>\$286,511</b>	<b>\$246,667</b>	<b>\$298,369</b>	<b>\$301,066</b>

Authorized Positions	3300 – UTILITY BILLING	
1	Senior Customer Service Representative	\$ 41,969
1	Customer Service Representative	37,469
	<b>Total (Calendar Year 2023)</b>	<b>\$ 79,438</b>

## Water Fund – Debt Service

### Principal and Interest Requirements

#### General Obligation Bonds – Series 2018 (2.00% - 4.00%)

YEAR ENDING SEPT 30	INTEREST		PRINCIPAL	GENERAL FUND REQUIREMENTS	INTEREST		PRINCIPAL	WATER FUND REQUIREMENTS	TOTAL REQUIREMENTS
	February 1	August 1	February 1	February 1	February 1	August 1	February 1	February 1	
2023	\$95,300	\$92,400	\$145,000	\$332,700	\$31,100	\$30,100	\$50,000	\$111,200	\$443,900
2024	\$92,400	\$89,300	\$155,000	\$336,700	\$30,100	\$29,100	\$50,000	\$109,200	\$445,900
2025	\$89,300	\$86,100	\$160,000	\$335,400	\$29,100	\$28,100	\$50,000	\$107,200	\$442,600
2026	\$86,100	\$82,800	\$165,000	\$333,900	\$28,100	\$27,000	\$55,000	\$110,100	\$444,000
2027	\$82,800	\$79,300	\$175,000	\$337,100	\$27,000	\$25,900	\$55,000	\$107,900	\$445,000
2028	\$79,300	\$75,700	\$180,000	\$335,000	\$25,900	\$24,700	\$60,000	\$110,600	\$445,600
2029	\$75,700	\$72,000	\$185,000	\$332,700	\$24,700	\$23,500	\$60,000	\$108,200	\$440,900
2030	\$72,000	\$68,100	\$195,000	\$335,100	\$23,500	\$22,200	\$65,000	\$110,700	\$445,800
2031	\$68,100	\$64,000	\$205,000	\$337,100	\$22,200	\$20,900	\$65,000	\$108,100	\$445,200
2032	\$64,000	\$59,800	\$210,000	\$333,800	\$20,900	\$19,500	\$70,000	\$110,400	\$444,200
2033	\$59,800	\$55,400	\$220,000	\$335,200	\$19,500	\$18,100	\$70,000	\$107,600	\$442,800
2034	\$55,400	\$50,800	\$230,000	\$336,200	\$18,100	\$16,600	\$75,000	\$109,700	\$445,900
2035	\$50,800	\$46,000	\$240,000	\$336,800	\$16,600	\$15,000	\$80,000	\$111,600	\$448,400
2036	\$46,000	\$41,000	\$250,000	\$337,000	\$15,000	\$13,400	\$80,000	\$108,400	\$445,400
2037	\$41,000	\$35,800	\$260,000	\$336,800	\$13,400	\$11,700	\$85,000	\$110,100	\$446,900
2038	\$35,800	\$30,400	\$270,000	\$336,200	\$11,700	\$9,900	\$90,000	\$111,600	\$447,800
2039	\$30,400	\$24,800	\$280,000	\$335,200	\$9,900	\$8,100	\$90,000	\$108,000	\$443,200
2040	\$24,800	\$19,000	\$290,000	\$333,800	\$8,100	\$6,200	\$95,000	\$109,300	\$443,100
2041	\$19,000	\$12,900	\$305,000	\$336,900	\$6,200	\$4,200	\$100,000	\$110,400	\$447,300
2042	\$12,900	\$6,600	\$315,000	\$334,500	\$4,200	\$2,100	\$105,000	\$111,300	\$445,800
2043	\$6,600	\$0	\$330,000	\$336,600	\$2,100	\$0	\$105,000	\$107,100	\$443,700
	\$1,187,500	\$1,092,200	\$4,765,000	\$7,044,700	\$387,400	\$356,300	\$1,555,000	\$2,298,700	\$9,343,400

DATE OF SALE:

2/6/2018

PAYING AGENT/REGISTRAR:

UBS FINANCIAL SERVICES

AMOUNT AUTHORIZED AND ISSUED:

\$6,920,000

PURPOSE:

To Rehabilitate Streets and Associated Utilities.

Water Fund Requirements are budgeted as expenditure in the Public Works Admin Department for its share of the debt service on the Series 2018 Bonds.

**General Obligation Refunding Bonds – Series 2018 (2.00% - 4.00%)**

YEAR ENDING SEPTEMBER 30	INTEREST FEBRUARY 1	PRINCIPAL FEBRUARY 1	TOTAL REQUIREMENTS
2023	\$ 66,900	\$ 64,800	\$ 236,700
2024	\$ 64,800	\$ 62,600	\$ 237,400
2025	\$ 62,600	\$ 60,300	\$ 237,900
2026	\$ 60,300	\$ 58,000	\$ 233,300
2027	\$ 58,000	\$ 55,600	\$ 233,600
2028	\$ 55,600	\$ 53,100	\$ 233,700
2029	\$ 53,100	\$ 50,500	\$ 233,600
2030	\$ 50,500	\$ 47,800	\$ 233,300
2031	\$ 47,800	\$ 44,900	\$ 237,700
2032	\$ 44,900	\$ 41,900	\$ 236,800
2033	\$ 41,900	\$ 38,800	\$ 235,700
2034	\$ 38,800	\$ 35,600	\$ 234,400
2035	\$ 35,600	\$ 32,200	\$ 237,800
2036	\$ 32,200	\$ 28,700	\$ 235,900
2037	\$ 28,700	\$ 25,100	\$ 233,800
2038	\$ 25,100	\$ 21,300	\$ 236,400
2039	\$ 21,300	\$ 17,400	\$ 233,700
2040	\$ 17,400	\$ 13,300	\$ 235,700
2041	\$ 13,300	\$ 9,000	\$ 237,300
2042	\$ 9,000	\$ 4,600	\$ 233,600
2043	\$ 4,600	\$ -	\$ 234,600
	<b>\$ 832,400</b>	<b>\$ 765,500</b>	<b>\$ 4,942,900</b>

DATE OF SALE: 2/6/2018

PAYING AGENT/REGISTRAR: UBS FINANCIAL SERVICES

AMOUNT OF ISSUE: \$3,660,000

Purpose: To Extend The 16 Inch Water Main on US Highway 180 West

**Summary of Water Fund Bonds Principal and Interest Requirements**

YEAR ENDING SEPTEMBER 30	INTEREST FEBRUARY 1	PRINCIPAL FEBRUARY 1	TOTAL REQUIREMENTS
2023	\$ 98,000	\$ 94,900	\$ 347,900
2024	\$ 94,900	\$ 91,700	\$ 346,600
2025	\$ 91,700	\$ 88,400	\$ 345,100
2026	\$ 88,400	\$ 85,000	\$ 343,400
2027	\$ 85,000	\$ 81,500	\$ 341,500
2028	\$ 81,500	\$ 77,800	\$ 344,300
2029	\$ 77,800	\$ 74,000	\$ 341,800
2030	\$ 74,000	\$ 70,000	\$ 344,000
2031	\$ 70,000	\$ 65,800	\$ 345,800
2032	\$ 65,800	\$ 61,400	\$ 347,200
2033	\$ 61,400	\$ 56,900	\$ 343,300
2034	\$ 56,900	\$ 52,200	\$ 344,100
2035	\$ 52,200	\$ 47,200	\$ 349,400
2036	\$ 47,200	\$ 42,100	\$ 344,300
2037	\$ 42,100	\$ 36,800	\$ 343,900
2038	\$ 36,800	\$ 31,200	\$ 348,000
2039	\$ 31,200	\$ 25,500	\$ 341,700
2040	\$ 25,500	\$ 19,500	\$ 345,000
2041	\$ 19,500	\$ 13,200	\$ 347,700
2042	\$ 13,200	\$ 6,700	\$ 344,900
2043	\$ 6,700	\$ -	\$ 341,700
	<b>\$ 1,219,800</b>	<b>\$ 1,121,800</b>	<b>\$ 7,241,600</b>

## 36 - Waterworks and Sewer System Fund - Capital Projects

CITY OF MINERAL WELLS				
FUND		DIVISION		
WATERWORKS AND SEWER SYSTEM		WATER CAPITAL PROJECTS		
SUMMARY				
BEGINNING FUND BALANCE	\$5,057,972	\$4,308,589	\$4,106,519	\$3,465,158
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
TOTAL REVENUES	\$9,377	\$40,000	\$10,000	\$15,000
<b>36-0000 TOTAL</b>	<b>\$9,377</b>	<b>\$40,000</b>	<b>\$10,000</b>	<b>\$15,000</b>
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
PURCHASED PROFESSIONAL / TECHNICAL SERVICES	\$2,364	\$2,500	\$5,150	\$5,200
CAPITAL EXPENDITURES	\$958,466	\$3,857,000	\$646,211	\$1,966,204
TRANSFERS / DEBT RETIREMENT	\$0	\$0	\$0	\$0
<b>36-3600 TOTAL</b>	<b>\$960,830</b>	<b>\$3,859,500</b>	<b>\$651,361</b>	<b>\$1,971,404</b>
<b>36 ENDING FUND BALANCE</b>	<b>\$4,106,519</b>	<b>\$489,089</b>	<b>\$3,465,158</b>	<b>\$1,508,754</b>

### Revenues

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
4005 FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0
4220 OTHER REVENUE	\$0	\$0	\$0	\$0
4300 OVER AND SHORT	\$0	\$0	\$0	\$0
4370 GRANT PROCEEDS	\$0	\$0	\$0	\$0
4610 INTEREST EARNED	\$9,377	\$40,000	\$10,000	\$15,000
4820 BOND PROCEEDS	\$0	\$0	\$0	\$0
4821 BOND PREMIUM	\$0	\$0	\$0	\$0
4902 FUND TRANSFER	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES TOTAL</b>	<b>\$9,377</b>	<b>\$40,000</b>	<b>\$10,000</b>	<b>\$15,000</b>
<b>TOTAL WATER CAPITAL PROJECTS REVENUES</b>	<b>\$9,377</b>	<b>\$40,000</b>	<b>\$10,000</b>	<b>\$15,000</b>

## Waterworks & Sewer System Fund – 36

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5302 PROFESSIONAL SERVICES	\$2,364	\$2,500	\$5,150	\$5,200
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$2,364</b>	<b>\$2,500</b>	<b>\$5,150</b>	<b>\$5,200</b>
5704 IPMPVTS OTHER THAN BLDGS	\$0	\$0	\$0	\$0
5705 16 INCH WATER LINE-HWY 180 W	\$0	\$2,350,000	\$0	\$1,966,204
5706 OTHER PROJECTS-STREET PROGRAM	\$0	\$0	\$0	\$0
5707 16 INCH WATER MAIN MH 379	\$0	\$0	\$0	\$0
5708 ELLIS WHITE RD UTIL EXTENSION	\$0	\$0	\$0	\$0
5710 WTR LN HWY 180-ENGINEERING	\$30,240	\$0	\$47,092	\$0
5710-05 WTR LN HWY 180-ADVERTISING	\$0	\$0	\$0	\$0
5710-10 STR UTIL-BONDS-CONTRACTOR	\$928,226	\$1,507,000	\$599,119	\$0
5710-11 STR UTIL-BONDS-ENGINEERING	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$958,466</b>	<b>\$3,857,000</b>	<b>\$646,211</b>	<b>\$1,966,204</b>
5902 TRANSFER TO	\$0	\$0	\$0	\$0
5959 BOND DISCOUNT	\$0	\$0	\$0	\$0
5960 BOND ISSUANCE COSTS	\$0	\$0	\$0	\$0
<b>TRANSFERS / DEBT RETIREMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL WW AND SEWER SYSTEM</b>	<b>\$960,830</b>	<b>\$3,859,500</b>	<b>\$651,361</b>	<b>\$1,971,404</b>

### Water Fund – Master Leases

#### Master Lease – 2020

YEAR ENDING SEPT 30	INTEREST February 28	INTEREST August 31	PRINCIPAL February 28	PRINCIPAL August 31	TOTAL REQUIREMENTS
2023	\$153	\$-	\$13,052	\$-	\$13,206
	<u>\$153</u>	<u>\$-</u>	<u>\$13,052</u>	<u>\$-</u>	<u>\$13,206</u>

DATE OF SALE: 5/22/2020  
 PAYING AGENT/REGISTRAR: FIRST FINANCIAL BANK  
 AMOUNT AUTHORIZED AND ISSUED: \$76,465  
 INTEREST RATE(S): 2.35%  
 PURPOSE: PURCHASE SEWER CAMERA SYSTEM

## Master Lease – 2020

YEAR ENDING SEPT 30	INTEREST February 28	INTEREST August 31	PRINCIPAL February 28	PRINCIPAL August 31	TOTAL REQUIREMENTS
2023	\$419	\$-	\$35,633	\$-	\$36,052
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$419	\$-	\$35,633	\$-	\$36,052

DATE OF SALE: 5/22/2020  
 PAYING AGENT/REGISTRAR: FIRST FINANCIAL BANK  
 AMOUNT AUTHORIZED AND ISSUED: \$208,751  
 INTEREST RATE(S): 2.35%  
 PURPOSE: PURCHASE SIX (6) PUBLIC WORKS PICKUP TRUCKS

## Master Lease – 2020

YEAR ENDING SEPT 30	INTEREST February 28	INTEREST August 31	PRINCIPAL February 28	PRINCIPAL August 31	TOTAL REQUIREMENTS
2023	\$1,657	\$1,429	\$18,244	\$18,472	\$39,802
2024	\$1,198	\$965	\$18,702	\$18,936	\$39,802
2025	\$728	\$488	\$19,173	\$19,413	\$39,802
2026	\$246	\$0	\$19,655	\$0	\$19,901
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$3,830	\$2,882	\$75,774	\$56,820	\$139,307

DATE OF SALE: 5/22/2020  
 PAYING AGENT/REGISTRAR: FIRST FINANCIAL BANK  
 AMOUNT AUTHORIZED AND ISSUED: \$221,690  
 INTEREST RATE(S): 2.50%  
 PURPOSE: PURCHASE JET RODDER TRUCK

## Master Lease – 2021

YEAR ENDING SEPT 30	INTEREST February 28	INTEREST August 31	PRINCIPAL February 28	PRINCIPAL August 31	TOTAL REQUIREMENTS
	\$-	\$-	\$-	\$-	\$-

DATE OF SALE: 10/1/2020  
 PAYING AGENT/REGISTRAR:  
 AMOUNT AUTHORIZED AND ISSUED: \$125,000  
 INTEREST RATE(S): (Paid off at purchase)  
 PURPOSE: PURCHASE (2) PUBLIC WORKS CREW TRUCKS

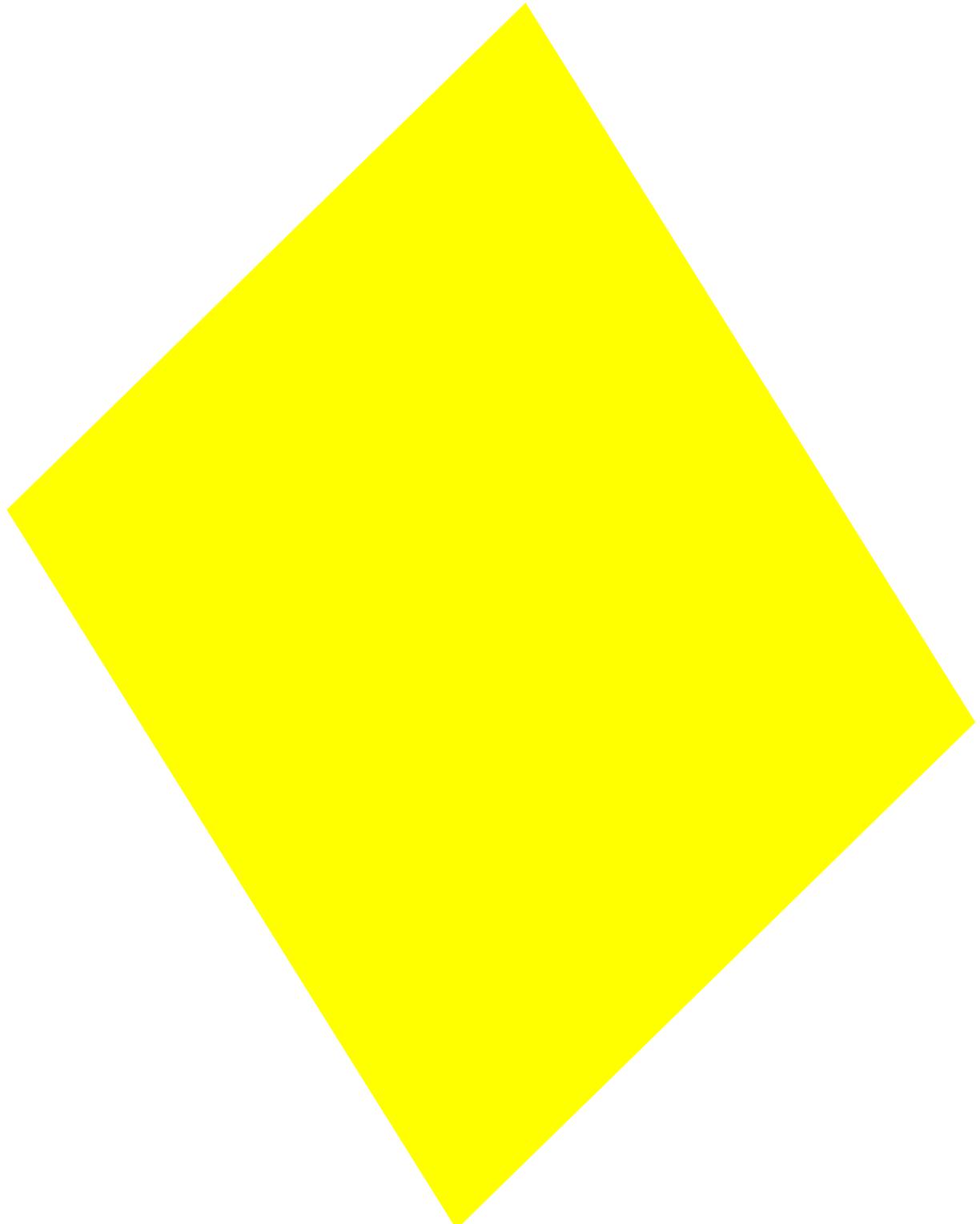
## Master Lease – 2021

YEAR ENDING SEPT 30	INTEREST February 28	INTEREST August 31	PRINCIPAL February 28	PRINCIPAL August 31	TOTAL REQUIREMENTS
	\$-	\$-	\$-	\$-	\$-

DATE OF SALE: 10/1/2020  
 PAYING AGENT/REGISTRAR:  
 AMOUNT AUTHORIZED AND ISSUED: \$110,000  
 INTEREST RATE(S): (Paid off at purchase)  
 PURPOSE: PURCHASE BACKHOE

{This page is intentionally left blank}

## 20 - AIRPORT FUND



{This page is intentionally left blank}

## Airport Fund – Summary of Revenues & Expenditures

CITY OF MINERAL WELLS				
AIRPORT FUND		AIRPORT - 20		
SUMMARY				
<b>BEGINNING FUND BALANCE</b>	\$66,435	\$170,480	\$228,132	\$758,475
<b>CATEGORIES</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
TOTAL REVENUES	\$1,010,097	\$1,082,110	\$1,759,960	\$1,553,790
<b>20-0000 TOTAL</b>	<b>\$1,010,097</b>	<b>\$1,082,110</b>	<b>\$1,759,960</b>	<b>\$1,553,790</b>
<b>CATEGORIES</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
PERSONNEL SERVICES	\$264,462	\$274,217	\$255,717	\$326,820
PROGRAM EXPENSES	\$0	\$3,308	\$2,219	\$3,308
PURCHASED PROFESSIONAL / TECHNICAL SERVICES	\$13,606	\$86,934	\$81,904	\$342,920
PURCHASED PROPERTY SERVICES	\$13,261	\$60,900	\$10,508	\$85,900
OTHER PURCHASED SERVICES	\$33,791	\$40,650	\$36,830	\$40,650
SUPPLIES	\$34,244	\$73,367	\$58,748	\$63,400
CAPITAL EXPENDITURES	\$0	\$98,776	\$0	\$222,000
OTHER OBJECTS	\$485,894	\$421,000	\$760,733	\$469,500
TRANSFERS / DEBT RETIREMENT	\$3,142	\$22,958	\$22,958	\$91,958
<b>20-4100 TOTAL</b>	<b>\$848,400</b>	<b>\$1,082,110</b>	<b>\$1,229,617</b>	<b>\$1,646,456</b>
<b>20 ENDING FUND BALANCE</b>	<b>\$228,132</b>	<b>\$170,480</b>	<b>\$758,475</b>	<b>\$665,809</b>

### Revenues

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
4005 FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0
4020 GAS AND OIL CASH SALES	\$88,898	\$125,000	\$93,077	\$137,000
4025 GAS AND OIL CREDIT CARD SALES	\$632,577	\$660,000	\$1,345,716	\$750,000
4220 OTHER REVENUE	\$4,363	\$2,500	\$5,982	\$5,000
4310 DONATIONS	\$0	\$0	\$0	\$0
4370 GRANT - TXDOT	\$45,000	\$50,000	\$0	\$317,000
4610 INTEREST EARNED	\$11	\$500	\$2	\$500
4630 OIL AND GAS LEASES	\$1,457	\$2,250	\$6,485	\$4,500
4631 BUILDING LEASES	\$85,111	\$85,000	\$87,368	\$218,330
4632 HANGAR RENT	\$132,116	\$145,860	\$124,162	\$110,860
4633 LAND LEASES	\$12,864	\$6,000	\$12,217	\$5,600
4634 OFFICE LEASES	\$3,000	\$5,000	\$3,000	\$5,000
4902 FUND TRANSFER	\$0	\$0	\$75,000	\$0
4911 FUND TRANSFER - INSURANCE	\$0	\$0	\$0	\$0
4921 SALE OF CAPITAL ASSETS	\$0	\$0	\$0	\$0
4922 INSURANCE PROCEEDS	\$4,700	\$0	\$6,950	\$0
4937 LOAN PROCEEDS	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES TOTAL</b>	<b>\$1,010,097</b>	<b>\$1,082,110</b>	<b>\$1,759,960</b>	<b>\$1,553,790</b>
<b>TOTAL AIRPORT REVENUES</b>	<b>\$1,010,097</b>	<b>\$1,082,110</b>	<b>\$1,759,960</b>	<b>\$1,553,790</b>

## Airport – 41

## Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5100 SALARIES	\$178,912	\$187,461	\$174,080	\$232,987
5101 OVERTIME	\$6,943	\$7,200	\$9,342	\$7,200
5103 SOCIAL SECURITY	\$14,353	\$15,452	\$14,328	\$18,980
5104 GROUP INSURANCE	\$35,187	\$33,885	\$33,885	\$34,563
5105 TMRS	\$15,036	\$17,976	\$13,109	\$20,990
5106 WORKERS' COMP	\$7,170	\$4,573	\$4,573	\$3,830
5109 EMPLOYMENT EXPENSE	\$140	\$350	\$100	\$350
5111 LONGEVITY	\$4,320	\$4,920	\$4,800	\$5,520
5113 CERTIFICATION PAY	\$2,400	\$2,400	\$1,500	\$2,400
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$264,460</b>	<b>\$274,217</b>	<b>\$255,718</b>	<b>\$326,820</b>
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$1,308	\$1,067	\$1,308
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$2,000	\$1,151	\$2,000
<b>PROGRAM EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$3,308</b>	<b>\$2,219</b>	<b>\$3,308</b>
5302 PROF SERVICES - OTHER	\$180	\$59,434	\$75,299	\$300,000
5304 AUDIT SERVICES	\$2,000	\$2,000	\$2,000	\$2,420
5306 ATTORNEY'S FEES	\$10,472	\$25,000	\$4,000	\$40,000
5316 MARKETING/ADVERTISING	\$954	\$500	\$605	\$500
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$13,606</b>	<b>\$86,934</b>	<b>\$81,904</b>	<b>\$342,920</b>
5404 BUILDING MAINTENANCE	\$1,507	\$25,000	\$508	\$25,000
5408 VEHICLE MAINTENANCE	\$0	\$0	\$0	\$0
5412 EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$0
5416 INFRASTRUCTURE MAINT	\$0	\$20,000	\$0	\$45,000
5418 OTHER MAINTENANCE	\$9,534	\$12,000	\$8,500	\$12,000
5420 RENTALS	\$0	\$500	\$0	\$500
5422 LAUNDRY SERVICE	\$2,221	\$3,400	\$1,500	\$3,400
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$13,261</b>	<b>\$60,900</b>	<b>\$10,508</b>	<b>\$85,900</b>
5502 INSURANCE	\$30,178	\$32,500	\$32,110	\$32,500
5504 TELEPHONE	\$2,271	\$3,040	\$4,038	\$3,040
5506 TRAVEL AND TRAINING	\$737	\$4,300	\$48	\$4,300
5506-02 DUES/LIC/MEMBER	\$606	\$810	\$634	\$810
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$33,791</b>	<b>\$40,650</b>	<b>\$36,830</b>	<b>\$40,650</b>
5602 OFFICE SUPPLIES	\$140	\$700	\$777	\$700
5604 POSTAGE/FREIGHT	\$0	\$200	\$0	\$200
5606 GROUND SUPPLIES	\$36	\$1,000	\$0	\$1,000
5610 CLOTHING SUPPLIES	\$0	\$500	\$0	\$500
5612 MINOR TOOLS	\$481	\$1,500	\$1,000	\$1,500

5614 UTILITIES	\$18,266	\$18,500	\$18,000	\$18,500
5626 OPERATING SUPPLIES	\$12,146	\$22,467	\$29,860	\$12,500
5642 MOTOR VEHICLE FUEL	\$0	\$3,500	\$6,529	\$3,500
5644 FLEET REPAIR PARTS	\$0	\$0	\$0	\$0
5645 FACILITY REPAIR PARTS	\$3,175	\$25,000	\$2,583	\$25,000
5646 TIRES	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$34,244</b>	<b>\$73,367</b>	<b>\$58,748</b>	<b>\$63,400</b>
5702 BUILDING IMPROVEMENTS	\$0	\$78,776	\$0	\$0
5704 IMPVTS OTHER THAN BLDGS	\$0	\$20,000	\$0	\$122,000
5706 EQUIPMENT	\$0	\$0	\$0	\$0
5708 VEHICLES	\$0	\$0	\$0	\$30,000
5714 CONSTRUCTION	\$0	\$0	\$0	\$70,000
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$98,776</b>	<b>\$0</b>	<b>\$222,000</b>
5802 OTHER SVCES AND CHGS	\$20,619	\$26,000	\$40,561	\$26,000
5803 PUBLIC NOTICES	\$0	\$0	\$172	\$0
5812 RESALE SUPPLIES	\$465,276	\$395,000	\$720,000	\$443,500
5818 UNALLOCATED RESERVES	\$0	\$0	\$0	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$485,894</b>	<b>\$421,000</b>	<b>\$760,733</b>	<b>\$469,500</b>
5902 TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$69,000
5954 PRINCIPAL - OTHER DEBT	\$0	\$21,325	\$21,640	\$21,325
5958 INTEREST - OTHER DEBT	\$3,142	\$1,633	\$1,318	\$1,633
<b>TRANSFERS / DEBT RETIREMENT TOTAL</b>	<b>\$3,142</b>	<b>\$22,958</b>	<b>\$22,958</b>	<b>\$91,958</b>
<b>TOTAL AIRPORT</b>	<b>\$848,400</b>	<b>\$1,082,110</b>	<b>\$1,229,617</b>	<b>\$1,646,456</b>
5302	Airport Layout Plan and Airport Master Plan (\$300,000)			
5416	Repair to Drains on North Runway (\$25,000)			
5704	AV Gas Self-Fueling System (\$50,000); Repair to Tarmac (\$45,000); Furniture for Terminal (\$7,000)			
5708	Fuel Technician Vehicle Replacement (\$30,000)			
5714	Shed to House Tractor and Lawnmowers (\$70,000)			
<b> </b>				
<b>Authorized Positions</b>		<b>4100 – AIRPORT</b>		
1		Airport Manager		\$ 70,013
1		Senior Airport Service Specialist		41,877
3		Airport Line Service Technician		105,566
0.5		Airport Line Service Technician (part-time)		16,504
<b>Total (Calendar Year 2023)</b>				<b>\$ 233,961</b>

## Airport Fund – Debt Service

## Principal and Interest Requirements

## Master Lease - 2007

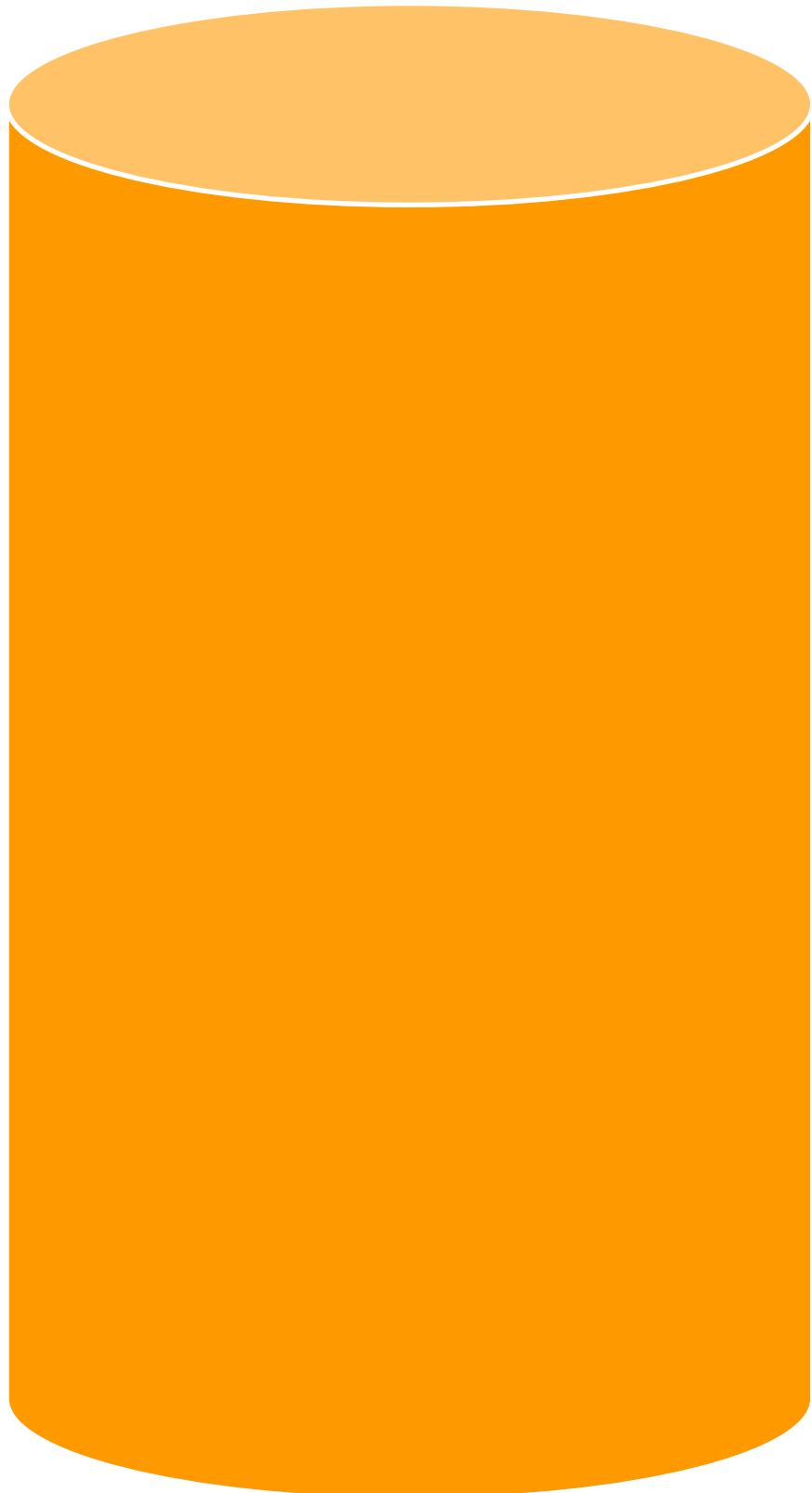
YEAR ENDING SEPT 30	INTEREST		PRINCIPAL		TOTAL REQUIREMENTS
	FEBRUARY 1	AUGUST 1	FEBRUARY 1	AUGUST 1	
2023	\$334	\$-	\$11,145	\$-	\$11,479
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$334	\$-	\$11,145	\$-	\$11,479

DATE OF SALE: 2/15/2008  
 PAYING AGENT/REGISTRAR: BOB STURDIVANT  
 AMOUNT OF ORIGINAL ISSUE: \$225,000  
 INTEREST RATE(S): 6.00%  
 PURPOSE: ONE (1) 10-UNIT AIRPLANE T-HANGAR

## Master Lease Summary – Airport Fund

YEAR ENDING SEPT 30	INTEREST		PRINCIPAL		TOTAL REQUIREMENTS
	1Q & 2Q	3Q & 4Q	1Q & 2Q	3Q & 4Q	
2023	\$334	\$-	\$11,145	\$-	\$11,479
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$334	\$-	\$11,145	\$-	\$11,479

## 03 - DRAINAGE UTILITY FUND



{This page is intentionally left blank}

## Drainage Utility Fund – Summary of Revenues & Expenditures

CITY OF MINERAL WELLS				
FUND				
DRAINAGE UTILITY				
SUMMARY				
BEGINNING FUND BALANCE	\$149,793	\$307,530	\$283,967	\$364,170
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
TOTAL REVENUES	\$178,372	\$171,810	\$173,159	\$722,550
<b>03-0000 TOTAL</b>	<b>\$178,372</b>	<b>\$171,810</b>	<b>\$173,159</b>	<b>\$722,550</b>
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
PURCHASED PROFESSIONAL / TECHNICAL SERVICES	\$0	\$51,500	\$1,500	\$1,500
PURCHASED PROPERTY SERVICES	\$0	\$10,000	\$0	\$10,000
CAPITAL EXPENDITURES	\$0	\$0	\$0	\$0
OTHER OBJECTS	\$0	\$1,500	\$0	\$1,500
TRANSFERS / DEBT RETIREMENT	\$44,198	\$91,710	\$91,456	\$424,711
<b>03-3000 TOTAL</b>	<b>\$44,198</b>	<b>\$154,710</b>	<b>\$92,956</b>	<b>\$437,711</b>
<b>03 ENDING FUND BALANCE</b>	<b>\$283,967</b>	<b>\$324,630</b>	<b>\$364,170</b>	<b>\$649,009</b>

### Revenues

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
4005 FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0
4220 OTHER INCOME	\$0	\$0	\$0	\$0
4339 RECOVERY OF BAD DEBT	\$0	(\$1,500)	\$114	\$0
4345 LATE CHARGES	\$2,297	\$2,500	\$2,285	\$2,500
4430 DRAINAGE FEE	\$176,075	\$170,760	\$170,760	\$720,000
4610 INTEREST	\$0	\$50	\$0	\$50
<b>TOTAL REVENUES TOTAL</b>	<b>\$178,372</b>	<b>\$171,810</b>	<b>\$173,159</b>	<b>\$722,550</b>
<b>TOTAL DRAINAGE UTILITY</b>	<b>\$178,372</b>	<b>\$171,810</b>	<b>\$173,159</b>	<b>\$722,550</b>

## Drainage Utility – 03

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5302 PROFESSIONAL SVCES-OTHER	\$0	\$50,000	\$0	\$0
5304 PROFESSIONAL SVCES-AUDIT	\$0	\$1,500	\$1,500	\$1,500
5306 PROFESSIONAL SVCES-LEGAL	\$0	\$0	\$0	\$0
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$51,500</b>	<b>\$1,500</b>	<b>\$1,500</b>
5416 INFRASTRUCTURE MAINTENANCE	\$0	\$10,000	\$0	\$10,000
<b>PURCHASED PROPERTY SERVICES TOTAL</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>
5704 IMPVTS OTHER THAN BLDGS	\$0	\$0	\$0	\$0
5706 EQUIPMENT	\$0	\$0	\$0	\$0
<b>CAPITAL EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5810 BAD DEBT EXPENSE	\$0	\$1,500	\$0	\$1,500
5816 GRANTS	\$0	\$0	\$0	\$0
5818 UNALLOCATED RESERVES	\$0	\$0	\$0	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$1,500</b>
5903 TRANSFER TO GENERAL FUND	\$35,000	\$35,000	\$35,000	\$368,000
5954 PRINCIPAL-OTHER DEBT	\$0	\$48,886	\$48,865	\$50,861
5958 INTEREST-OTHER DEBT	\$9,198	\$7,824	\$7,590	\$5,850
<b>TRANSFERS / DEBT RETIREMENT TOTAL</b>	<b>\$91,201</b>	<b>\$91,710</b>	<b>\$91,456</b>	<b>\$424,711</b>
<b>TOTAL DRAINAGE UTILITY</b>	<b>\$44,198</b>	<b>\$154,710</b>	<b>\$92,956</b>	<b>\$437,711</b>

## Drainage Utility Fund – Debt Service

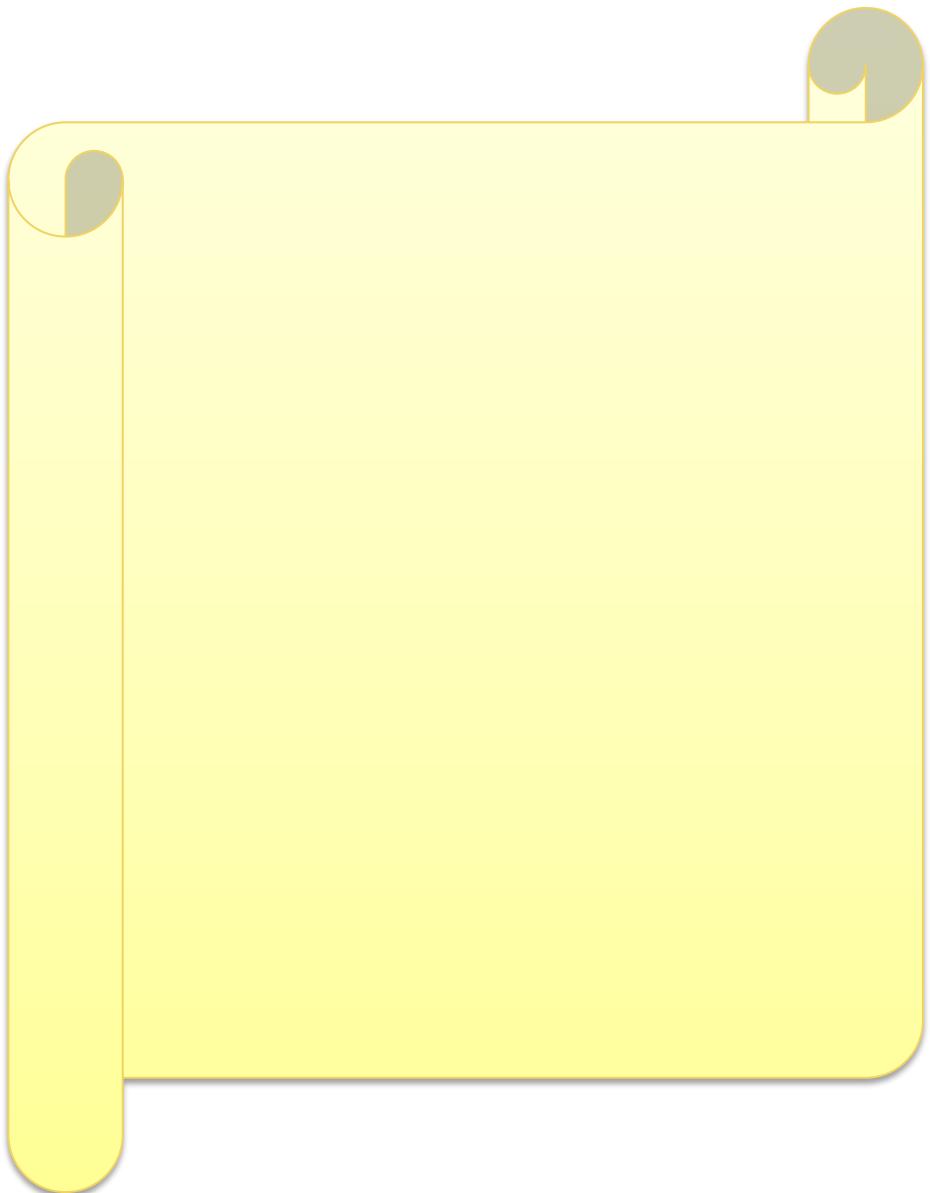
### Principal and Interest Requirements

#### Master Lease - 2017

YEAR ENDING SEPT 30	INTEREST February 28	PRINCIPAL February 28	TOTAL REQUIREMENTS
2023	\$3,177	\$2,673	\$25,682
2024	\$2,159	\$1,635	\$26,720
2025	\$1,101	\$556	\$27,799
	<b>\$6,437</b>	<b>\$4,864</b>	<b>\$170,132</b>

DATE OF SALE: 1/1/2018  
 PAYING AGENT/REGISTRAR: First Financial Bank  
 AMOUNT OF ORIGINAL ISSUE: \$385,000  
 INTEREST RATE(S): 4.00%  
 PURPOSE: 2017 GRADALL HEAVY EQUIPMENT

## 25 – AMERICAN RESCUE PLAN ACT FUND



{This page is intentionally left blank}

## American Rescue Plan Act Fund – Summary of Revenues & Expenditures

CITY OF MINERAL WELLS				
FUND				
AMERICAN RESCUE PLAN ACT				
SUMMARY				
BEGINNING FUND BALANCE	\$1,884,877	\$1,884,877	\$1,884,970	\$3,769,847
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
TOTAL REVENUES	\$93	\$0	\$1,884,877	\$7,500
<b>25-0000 TOTAL</b>	<b>\$93</b>	<b>\$0</b>	<b>\$1,884,877</b>	<b>\$0</b>
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
TRANSFERS OUT	\$0	\$0	\$0	\$2,760,500
<b>25-1700 TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,760,500</b>
<b>25 ENDING FUND BALANCE</b>	<b>\$1,884,970</b>	<b>\$1,884,877</b>	<b>\$3,769,847</b>	<b>\$1,009,347</b>

### Revenues

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
4005 FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0
4220 OTHER INCOME	\$0	\$0	\$1,884,877	\$0
4610 INTEREST	\$93	\$0	\$0	\$7,500
<b>TOTAL REVENUES TOTAL</b>	<b>\$93</b>	<b>\$0</b>	<b>\$1,884,877</b>	<b>\$7,500</b>
<b>TOTAL AMERICAN RESCUE PLAN ACT</b>	<b>\$93</b>	<b>\$0</b>	<b>\$1,884,877</b>	<b>\$7,500</b>

### American Rescue Plan Act – 25

#### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5903 TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$2,760,500
<b>TRANSFERS / DEBT RETIREMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL AMERICAN RESCUE PLAN ACT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,760,500</b>

{This page is intentionally left blank}

## SPECIAL FUNDS & SCHEDULES



{This page is intentionally left blank}

## 06 - Hotel Occupancy Tax Fund

CITY OF MINERAL WELLS				
HOTEL TAX FUND				
SUMMARY				
BEGINNING FUND BALANCE	\$35,148	\$9,169	\$35,158	\$35,208
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
TOTAL REVENUES	\$186,254	\$200,050	\$278,261	\$200,050
<b>06-0000 TOTAL REVENUES</b>	<b>\$186,254</b>	<b>\$200,050</b>	<b>\$278,261</b>	<b>\$200,050</b>
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
OTHER OBJECTS	\$185,313	\$199,000	\$276,820	\$156,918
TRANSFERS / DEBT RETIREMENT	\$931	\$1,000	\$1,391	\$43,082
<b>06-6000 TOTAL EXPENDITURES</b>	<b>\$186,244</b>	<b>\$200,000</b>	<b>\$278,211</b>	<b>\$200,000</b>
06 ENDING FUND BALANCE	\$35,158	\$9,219	\$35,208	\$35,258

## 07 - Woodland Park Trust Fund

CITY OF MINERAL WELLS				
WOODLAND PARK TRUST FUND				
SUMMARY				
BEGINNING FUND BALANCE	\$575,749	\$577,222	\$604,358	\$614,086
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
TOTAL REVENUES	\$28,609	\$11,500	\$9,728	\$7,750
<b>07-0000 TOTAL REVENUES</b>	<b>\$28,609</b>	<b>\$11,500</b>	<b>\$9,728</b>	<b>\$7,750</b>
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
TRANSFERS / DEBT RETIREMENT	\$0	\$300	\$0	\$300
<b>07-7000 TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>
07 ENDING FUND BALANCE	\$604,358	\$588,422	\$614,086	\$621,536

## 11 - Workers' Compensation Self Insurance Fund

CITY OF MINERAL WELLS				
FUND INSURANCE	DIVISION			
SUMMARY				
BEGINNING FUND BALANCE	\$947,048	\$961,816	\$1,000,150	\$747,362
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
TOTAL REVENUES	\$386,840	\$393,322	\$166,549	\$181,000
<b>11-0000 TOTAL REVENUES</b>	<b>\$386,840</b>	<b>\$393,322</b>	<b>\$166,549</b>	<b>\$181,000</b>
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
PERSONNEL SERVICES	\$96,350	\$65,000	\$146,411	\$92,500
PURCHASED PROFESSIONAL / TECHNICAL SERVICES	\$0	\$0	\$0	\$0
OTHER PURCHASED SERVICES	\$34,188	\$65,000	\$67,926	\$75,000
OTHER OBJECTS	\$3,200	\$7,500	\$5,000	\$2,500
TRANSFERS / DEBT RETIREMENT	\$200,000	\$200,000	\$200,000	\$250,000
<b>11-1100 TOTAL EXPENDITURES</b>	<b>\$333,738</b>	<b>\$337,500</b>	<b>\$419,337</b>	<b>\$420,000</b>
<b>11 ENDING FUND BALANCE</b>	<b>\$1,000,150</b>	<b>\$1,017,638</b>	<b>\$747,362</b>	<b>\$508,362</b>

## 17 - Economic Development Expendable Trust Fund

CITY OF MINERAL WELLS				
FUND EXPENDABLE TRUST	DIVISION			
SUMMARY				
BEGINNING FUND BALANCE	\$48,827	\$48,848	\$48,849	\$48,863
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
TOTAL REVENUES	\$22	\$0	\$14	\$20
<b>17-0000 TOTAL</b>	<b>\$22</b>	<b>\$0</b>	<b>\$14</b>	<b>\$20</b>
CATEGORIES	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
CAPITAL EXPENDITURES	\$0	\$0	\$0	\$0
OTHER OBJECTS	\$0	\$0	\$0	\$0
<b>17-1700 TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>17 ENDING FUND BALANCE</b>	<b>\$48,849</b>	<b>\$48,848</b>	<b>\$48,863</b>	<b>\$48,883</b>

## 40 - 4B Economic Development Corporation Fund

CITY OF MINERAL WELLS				
FUND				
MW COMM DEVELOP CORP				
SUMMARY				
<b>BEGINNING FUND BALANCE</b>	\$1,713,688	\$1,743,422	\$1,973,763	\$1,051,401
<b>CATEGORIES</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
TOTAL REVENUES	\$353,841	\$293,323	\$353,634	\$364,456
<b>40-0000 TOTAL</b>	<b>\$353,841</b>	<b>\$293,323</b>	<b>\$353,634</b>	<b>\$364,456</b>
<b>CATEGORIES</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
PURCHASED PROFESSIONAL / TECHNICAL SERVICES	\$23,584	\$34,500	\$25,850	\$41,000
OTHER PURCHASED SERVICES	\$0	\$0	\$0	\$0
OTHER OBJECTS	\$70,182	\$0	\$146	\$0
TRANSFERS / DEBT RETIREMENT	\$0	\$0	\$1,250,000	\$0
<b>40-4000 TOTAL</b>	<b>\$93,766</b>	<b>\$34,500</b>	<b>\$1,275,996</b>	<b>\$41,000</b>
<b>40 ENDING FUND BALANCE</b>	<b>\$1,973,763</b>	<b>\$2,002,245</b>	<b>\$1,051,401</b>	<b>\$1,374,857</b>

### Revenues

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
4130 ALLOCATED SALES TAX	\$350,318	\$268,427	\$353,435	\$364,456
4610 INTEREST INCOME	\$3,523	\$24,896	\$199	\$0
<b>TOTAL REVENUES TOTAL</b>	<b>\$353,841</b>	<b>\$293,323</b>	<b>\$353,634</b>	<b>\$364,456</b>
<b>TOTAL REVENUES</b>	<b>\$353,841</b>	<b>\$293,323</b>	<b>\$353,634</b>	<b>\$364,456</b>

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5302 PROFESSIONAL SERVICES - OTHER	\$14,052	\$26,500	\$24,850	\$37,000
5304 PROFESSIONAL SERVICES - AUDIT	\$0	\$0	\$0	\$0
5306 PROFESSIONAL SERVICES - LEGAL	\$9,532	\$8,000	\$1,000	\$4,000
<b>PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL</b>	<b>\$23,584</b>	<b>\$34,500</b>	<b>\$25,850</b>	<b>\$41,000</b>
5506 TRAVEL AND TRAINING	\$0	\$0	\$0	\$0
<b>OTHER PURCHASED SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5802 OTHER SVCES AND CHGS	\$183	\$0	\$146	\$0

5826 EMER LOAN PROGRAM	\$70,000	\$0	\$0	\$0
<b>OTHER OBJECTS TOTAL</b>	<b>\$70,183</b>	<b>\$0</b>	<b>\$146</b>	<b>\$0</b>
5902 TRANSFER TO	\$0	\$0	\$1,250,000	\$0
5902-01 TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0
<b>TRANSFERS / DEBT RETIREMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,250,000</b>	<b>\$0</b>
<b>TOTAL MW COMM DEVELOP CORP</b>	<b>\$93,766</b>	<b>\$34,500</b>	<b>\$1,275,996</b>	<b>\$41,000</b>

## 14 - Tax Increment Reinvestment Zone

CITY OF MINERAL WELLS				
FUND	DIVISION			
TIF ZONE #2	TIRZ #2			
SUMMARY				
<b>BEGINNING FUND BALANCE</b>	\$743,873	\$746,433	\$1,037,729	\$1,144,074
<b>CATEGORIES</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
TOTAL REVENUES	\$440,152	\$374,646	\$440,793	\$466,576
<b>14-0000 TOTAL</b>	<b>\$440,152</b>	<b>\$374,646</b>	<b>\$440,793</b>	<b>\$466,576</b>
<b>CATEGORIES</b>	<b>ACTUAL FY 2021</b>	<b>BUDGET FY 2022</b>	<b>ESTIMATED FY 2022</b>	<b>PROPOSED FY 2023</b>
OTHER OBJECTS	\$146,296	\$506,962	\$334,448	\$97,652
<b>14-1400 TOTAL</b>	<b>\$146,296</b>	<b>\$506,962</b>	<b>\$334,448</b>	<b>\$97,652</b>
<b>14 ENDING FUND BALANCE</b>	<b>\$1,037,729</b>	<b>\$614,117</b>	<b>\$1,144,074</b>	<b>\$1,512,998</b>

### Revenues

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
4110 PROPERTY TAXES - CURRENT	\$439,793	\$371,715	\$439,793	\$466,576
4610 INTEREST EARNED	\$359	\$2,931	\$1,000	\$0
<b>TOTAL REVENUES TOTAL</b>	<b>\$440,152</b>	<b>\$374,646</b>	<b>\$440,793</b>	<b>\$466,576</b>
<b>TOTAL TIRZ REVENUES</b>	<b>\$440,152</b>	<b>\$374,646</b>	<b>\$440,793</b>	<b>\$466,576</b>

### Expenditures

LINE ITEMS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	PROPOSED FY 2023
5802 OTHER SVCES AND CHGS	\$146,296	\$506,962	\$334,448	\$97,652
<b>OTHER OBJECTS TOTAL</b>	<b>\$146,296</b>	<b>\$506,962</b>	<b>\$334,448</b>	<b>\$97,652</b>
<b>TOTAL TIRZ</b>	<b>\$146,296</b>	<b>\$506,962</b>	<b>\$334,448</b>	<b>\$97,652</b>

## Analysis of Tax Rate

CITY OF MINERAL WELLS			
SCHEDULE			
TAX RATE ANALYSIS			
SUMMARY			
Fiscal Year Analysis	O & M	I & S	Total
FISCAL YEAR: 2012 to 2013	\$0.37521000	\$0.11540000	\$0.49061000
FISCAL YEAR: 2013 to 2014	\$0.41042000	\$0.09958000	\$0.51000000
FISCAL YEAR: 2014 to 2015	\$0.46900000	\$0.04100000	\$0.51000000
FISCAL YEAR: 2015 to 2016	\$0.52563000	\$0.00437000	\$0.53000000
FISCAL YEAR: 2016 to 2017	\$0.57000000	\$0.00000000	\$0.57000000
FISCAL YEAR: 2017 to 2018	\$0.60500000	\$0.00000000	\$0.60500000
FISCAL YEAR: 2018 to 2019	\$0.60500000	\$0.05407644	\$0.65907644
FISCAL YEAR: 2019 to 2020	\$0.63919440	\$0.05200560	\$0.69120000
FISCAL YEAR: 2020 to 2021	\$0.64291539	\$0.04828461	\$0.69120000
FISCAL YEAR: 2021 to 2022	\$0.64619256	\$0.04171304	\$0.68790560
<b>FISCAL YEAR: 2022 to 2023</b>	<b>\$0.54752413</b>	<b>\$0.03661567</b>	<b>\$0.58413980</b>

## Summary of Property Valuation

### Tax Levy and Collections

CITY OF MINERAL WELLS				
SCHEDULE		DIVISION		
PROPERTY VALUATION		TAX LEVY and CURRENT TAX		
SUMMARY				
Tax Levy and Collections	Valuation	Rate	Calculation	Collections
FISCAL YEAR: 2012 to 2013	\$567,379,790	\$0.49061000	\$2,783,617	\$2,921,008
FISCAL YEAR: 2013 to 2014	\$599,820,198	\$0.51000000	\$3,059,083	\$3,105,323
FISCAL YEAR: 2014 to 2015	\$590,692,431	\$0.51000000	\$3,012,531	\$3,225,390
FISCAL YEAR: 2015 to 2016	\$585,706,126	\$0.53000000	\$3,104,242	\$3,289,279
FISCAL YEAR: 2016 to 2017	\$569,557,158	\$0.57000000	\$3,246,476	\$3,524,612
FISCAL YEAR: 2017 to 2018	\$588,938,235	\$0.60500000	\$3,563,076	\$3,848,122
FISCAL YEAR: 2018 to 2019	\$615,715,431	\$0.65907644	\$4,058,035	\$3,972,244
FISCAL YEAR: 2019 to 2020	\$642,622,952	\$0.69120000	\$4,441,810	\$4,410,398
FISCAL YEAR: 2020 to 2021	\$691,524,690	\$0.69120000	\$4,779,819	\$4,814,751
FISCAL YEAR: 2021 to 2022	\$762,515,757	\$0.68790560	\$5,245,389	\$5,393,735
<b>FISCAL YEAR: 2022 to 2023</b>	<b>\$895,113,875</b>	<b>\$0.58413980</b>	<b>\$5,228,716</b>	<b>\$0</b>

## Tax Rate per \$100 Valuation FY 2022-23

CITY OF MINERAL WELLS		
SCHEDULE	TAX RATE per \$100 VALUATION	DIVISION
SUMMARY		
CATEGORY		Rate
General Fund - M & O		\$0.54752413
General Interest and Sinking		\$0.03661567
<b>PROPOSED RATE</b>		<b>\$0.58413980</b>
NNR Rate		\$0.58413980
Voter Approval Rate		\$0.62263957
De Minimis Rate		\$0.66176542

The **No-New-Revenue Tax Rate (NNR)** is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for the City of Mineral Wells from the same properties in both the 2021 tax year and the 2022 tax year.

The **Voter-Approval Tax Rate** is the highest tax rate that the City of Mineral Wells may adopt without holding an election to seek voter-approval of the rate, unless the De Minimis Rate for the City of Mineral Wells exceeds the Voter-Approval Tax Rate for the City of Mineral Wells.

The **De Minimis Rate** is the rate equal to the sum of the No-New-Revenue Maintenance and Operations Rate for the City of Mineral Wells, the rate that will raise \$500,000, and the current debt rate for the City of Mineral Wells.

## Fixed Assets Schedule

CITY OF MINERAL WELLS					
SCHEDULE		AS OF:			
CAPITAL FIXED ASSETS		September 30, 2021			
SUMMARY					
CATEGORIES	GENERAL FUND	WATER/SEWER FUND	AIRPORT FUND	DRAINAGE UTILITY FUND	TOTAL
Infrastructure	\$54,128,898	\$0	\$6,011,747	\$0	\$60,140,645
Distribution System	\$0	\$15,572,347	\$0	\$0	\$15,572,347
Land	\$2,031,143	\$1,355,836	\$194,863	\$0	\$3,581,842
Buildings	\$6,388,028	\$2,355,628	\$2,363,468	\$0	\$11,107,124
Improvements Other than Buildings	\$2,128,354	\$15,000,230	\$55,070	\$0	\$17,183,654
Collection System	\$0	\$6,658,112	\$0	\$0	\$6,658,112
Vehicles and Equipment	\$8,017,897	\$2,443,473	\$414,549	\$382,500	\$11,258,419
Furniture and Fixtures	\$826,538	\$58,792	\$0	\$0	\$885,330
Construction in Progress	\$455,091	\$15,902,199	\$0	\$0	\$16,357,290
<b>TOTAL FIXED ASSETS</b>	<b>\$73,975,949</b>	<b>\$59,346,617</b>	<b>\$9,039,697</b>	<b>\$382,500</b>	<b>\$142,744,763</b>
(Less accumulated Depreciation)	(\$46,800,886)	(\$23,187,215)	(\$5,622,957)	(\$22,313)	(\$75,633,371)
<b>NET PLANT, PROPERTY, and EQUIPMENT</b>	<b>\$27,175,063</b>	<b>\$36,159,402</b>	<b>\$3,416,740</b>	<b>\$360,187</b>	<b>\$67,111,392</b>

## 2022 Tax Rate Calculation Worksheet

## 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

MWC-MINERAL WELLS CITY (2022)

Taxing Units Address, City, State, Zip Code

Phone (area code and number)

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption

## SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit

to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <small><sup>1</sup> Tex. Tax Code § 26.012(14)</small>	\$933,541,394
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 <small><sup>2</sup> Tex. Tax Code § 26.012(14)</small> or a prior year for homeowners age 65 or older or disabled, use this step.	\$128,632,793
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$804,908,601
4.	<b>2021 total adopted tax rate.</b>	0.68790560
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>  A. Original 2021 ARB values: B. 2021 values resulting from final court decisions: C. 2021 value loss. Subtract B from A. <small><sup>3</sup> Tex. Tax Code § 26.012(13)</small>	\$0 \$0 \$0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2021 ARB certified value: B. 2021 disputed value: C. 2021 undisputed value. Subtract B from A. <small><sup>4</sup> Tex. Tax Code § 26.012(13)</small>	\$534,860 \$267,430 \$267,430
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$267,430 \$267,430
2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts		Form 50-856
Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$805,176,031
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <small><sup>5</sup> Tex. Tax Code § 26.012(15)</small>	\$0

10.	<p><b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions. Use 2021 market value:</b> <u>\$22,111,840</u></p> <p><b>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:</b> <u>\$1,256,032</u></p> <p><b>C. Value loss. Add A and B.</b> <sup>6 Tex. Tax Code § 26.012(15)</sup> <u>\$23,367,872</u></p>	
11.	<p><b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p><b>A. 2021 market value:</b> <u>\$196,770</u></p> <p><b>B. 2022 productivity or special appraised value:</b> <u>\$3,150</u></p> <p><b>C. Value loss. Subtract B from A.</b> <sup>7 Tex. Tax Code § 26.012(15)</sup> <u>\$193,620</u></p>	
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	<u>\$23,561,492</u>
13.	<p><b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup>   <sup>Tex. Tax Code § 26.03(c)</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.</p>	<u>\$21,909,369</u>
14.	<b>Adjusted 2021 taxable value.</b> Subtract Line 12 and Line 13 from Line 8.	<u>\$759,705,170</u>
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100	<u>\$5,226,054</u>
16.	<p><b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9 Tex. Tax Code § 26.012(13)</sup></p>	<u>\$2,662</u>
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10 Tex. Tax Code § 26.012(13)</sup>	<u>\$5,228,716</u>
18.	<p><b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11 Tex. Tax Code § 26.012, 26.04(c-2)</sup></p> <p><b>A. Certified values:</b> <u>\$1,095,416,016</u></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <u>\$0</u></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <u>\$0</u></p> <p><b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12 Tex. Tax Code § 26.03(c)</sup> <u>\$56,946,755</u></p> <p><b>E. Total 2022 value.</b> Add A and B, then subtract C and D. <u>\$1,038,469,261</u></p>	

## 2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup> Tex. Tax Code § 26.01(c) and (d)</p> <p><b>A. 2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> Tex. Tax Code § 26.01(c)</p> <p><b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> Tex. Tax Code § 26.01(d)</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p><b>\$11,093,240</b></p> <p><b>\$0</b></p> <p><b>\$11,093,240</b></p>
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup> Tex. Tax Code § 26.012(6)(B)	<b>\$144,108,656</b>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup> Tex. Tax Code § 26.012(6)	<b>\$905,453,845</b>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup> Tex. Tax Code § 26.012(17)	<b>\$0</b>
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. <sup>19</sup> Tex. Tax Code § 26.012(17)	<b>\$10,339,970.00</b>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	<b>\$10,339,970.00</b>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	<b>\$895,113,875</b>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup> Tex. Tax Code § 26.04(c)	<b>0.5841398</b>
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup> Tex. Tax Code § 26.04(d)	<b>0.00000000</b>

Texas Comptroller of Public Accounts

Form 50-856

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	0.64619260
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$805,176,031
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$5,202,988
31.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p>A. M&amp;O taxes refunded for years preceding tax year 2021. Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0.</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0</p>	<p>\$2,662</p> <p>\$104,138</p> <p>\$0</p>
	SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED)	NA
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	-\$101,476
	E. Add Line 30 to 31D.	\$5,101,512
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$895,113,875
33.	2022 NNR M&O rate (unadjusted). Divide Line 31 by Line 32 and multiply by \$100.	0.56992882
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23 Tex. Tax Code § 26.044</sup></p> <p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>0.00000000</p> <p>0.00000000</p>
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24 Tex. Tax Code § 26.0442</sup></p> <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>0.00000000</p> <p>0.00000000</p>

## 2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <small>25 Tex. Tax Code § 26.0442</small></p> <p>A. <b>2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.</p> <p>B. <b>2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>0.00000000</p> <p>0</p> <p>0.00000000</p>
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <small>26 Tex. Tax Code § 26.0443</small></p> <p>A. <b>2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022</p> <p>B. <b>2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>0.00000000</p> <p>0</p> <p>0.00000000</p>
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. <b>Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. <b>Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>0.00000000</p> <p>0</p> <p>0.00000000</p>
39.	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	0.56992882
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$974,152</p> <p>0.10882995</p> <p>0.67875877</p>
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below <b>Special Taxing Unit</b>. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	0.70251532

D41.	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p style="text-align: right;">1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup></p> <p>Tex. Tax Code § 26.042(a) If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	0.00000000
42.	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.<sup>28</sup> Tex. Tax Code § 26.012(7)</p> <p>Enter debt amount</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$332,700 \$0 \$0 \$0 \$332,700
43.	<p><b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)</p>	\$1,162

## 2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$331,538
45.	<p><b>2022 anticipated collection rate.</b></p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup> Tex. Tax Code § 26.04(b)</p> <p>B. Enter the 2021 actual collection rate.</p> <p>C. Enter the 2020 actual collection rate</p> <p>D. Enter the 2019 actual collection rate.</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup> Tex. Tax Code § 26.04(h), (h-1) and (h-2)</p>	112.00% 100.00% 111.00% 100.00% 100.00%
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	331538
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	905,453,845
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	0.03661567
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	0.73913099
D49.	<b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	0.03661567
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	0.00000000

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Tex. Tax Code § 26.041(d) Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, skip this line.	\$0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> Tex. Tax Code § 26.041(i) Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> Tex. Tax Code § 26.041(d) - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$1,054,776
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	0.11649142
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Tex. Tax Code § 26.04(c) Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.58413980
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$0
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Tex. Tax Code § 26.04(c) Enter the rate from Line 49, Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.73913099

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57	0.62263957

**SECTION 4: Voter-Approval Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution. This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> Tex. Tax Code § 26.045(d) The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup> Tex. Tax Code § 26.045(i)	\$0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$905,453,845
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	0
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.00000000

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. 39 Tex. Tax Code § 26.013(a) In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2021; 40 Tex. Tax Code § 26.013(c)
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 Tex. Tax Code §§ 26.0501(a) and (c) or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. 42 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43 Tex. Tax Code § 26.063(a)(1)

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2022, enter zero.	0.00000000
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	0.01768541
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero	0.00000000
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	0.01768541
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	0.64032498

**2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts**

Form 50-856

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. 44 Tex. Tax Code § 26.012(b-a)  
This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 45 Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.56992882
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$905,453,845
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100	0.055220926
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet	0.03661567
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	0.66176542

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. 46 Tex. Tax Code §26.042(b)

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. 47 Tex. Tax Code §26.042(f)

NOTE: This section will not apply to any taxing units in 2022. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2021, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.68790560
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. 48 Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	0.68790560
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	0.0000000
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$759,705,170
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$0.00
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$895,113,875
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup> Tex. Tax Code §26.042(b)	0.0000000
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	0.0000000

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

0.58413980

**Voter-approval tax rate** As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 58

0.62263957

**De minimis rate.** If applicable, enter the 2022 de minimis rate from Line 72.

0.66176542

## SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. <sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)

print here

Stacy L. Choate

sign here

Printed Name of Taxing Unit Representative

Stacy L. Choate

Tax Unit Representative

Date

7/26/2022

For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)



