

**CITY OF SWEETWATER**  
**ADOPTED BUDGET**  
**FY 2022-2023**

**Presented to City Council for Review**  
**August 09, 2022**

**Presented to City Council for Public Hearing**  
**and Adoption**  
**September 13, 2022**

**City Manager: David A. Vela**  
**Finance Director: Patty Torres**



# City of Sweetwater

## Fiscal Year 2022–2023

### Budget Cover Page

### September 13, 2022

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$51,725, which is a 1.89 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$7,663.

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

**FOR:** Mayor Jim McKenzie, Council Member John McPherson, Council Member Kerry Baker, Council Member Ricky Castro

**AGAINST:** None

**PRESENT** and not voting: None

**ABSENT:** Mayor Pro Tem Jerod Peek

### Property Tax Rate Comparison

	<b>2022–2023</b>	<b>2021–2022</b>
Property Tax Rate:	\$0.507500/100	\$0.548000/100
No-New-Revenue Tax Rate:	\$0.498708/100	\$0.522744/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.499470/100	\$0.523200/100
Voter-Approval Tax Rate:	\$0.508442/100	\$0.548878/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for City of Sweetwater secured by property taxes: \$0

2022- 2022-08

**AN ORDINANCE**

**APPROVING AND ADOPTING A BUDGET FOR THE CITY  
OF SWEETWATER FOR THE FISCAL YEAR BEGINNING  
OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023**

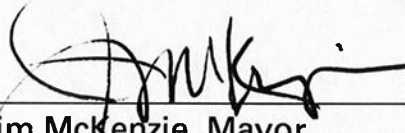
**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SWEETWATER, TEXAS:**

That this City Council finds: (a) The City Manager has, in accordance with the laws of the State of Texas and the Charter of said City, prepared and filed with the City Secretary a budget covering the fiscal year running from October 1, 2022 thru September 30, 2023; (b) Public Notice that such hearing upon such budget would be held on September 13, 2022, has been given as required by law; (c) Such hearing has been held in accordance with the law; and (d) It is the opinion of this City Council that said budget is in all things appropriate and correct.

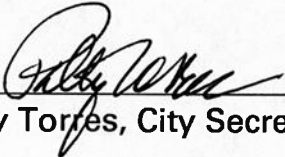
**WHEREAS**, said budget is here and now hereby in all things approved and adopted, and it is provided that the effective date of this budget shall be effective as of October 1, 2022.

**READ, PASSED AND ADOPTED** on the first and only reading on this the **13th of September, 2022**, by a unanimous vote.

**CITY OF SWEETWATER, TEXAS**

  
\_\_\_\_\_  
Jim McKenzie, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Patty Torres, City Secretary

**MAKING APPROPRIATION FOR THE SUPPORT TO THE CITY GOVERNMENT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023.**

**WHEREAS,** The City Manager has prepared and submitted to the City Council of the City of Sweetwater a budget estimate of expenditures and revenues of all city departments for the fiscal year beginning October 1, 2022 and ending September 30, 2023, which has been approved.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SWEETWATER, TEXAS:**

**SECTION 1:** That the sum of \$12,757,845 is hereby appropriated out of the General Fund for the payment of expenses of the city government hereinafter itemized, to wit:

<u>FUND</u>	<u>APPROPRIATION</u>
General Fund	<u>\$ 12,757,845</u>

**SECTION 2:** That the sum of \$1,154,992 is hereby appropriated out of the Special Revenue Funds as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Senior Nutrition Activities Program	\$ 447,865
Hotel/Motel Fund	640,000
Cemetery Fund	<u>67,127</u>
Total Special Revenue Funds	<u>\$ 1,154,992</u>

**SECTION 3:** That the sum of \$18,295,566 is hereby appropriated out of the Enterprise Funds as hereinafter itemized, to-wit:

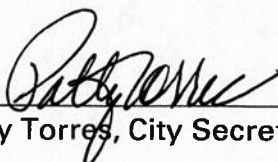
<u>FUND</u>	<u>APPROPRIATION</u>
Water & Wastewater	\$ 14,177,862
Emergency Medical Services	2,217,666
Refuse Collection and Disposal	<u>1,900,038</u>
Total Enterprise Funds	<u>\$ 18,295,566</u>

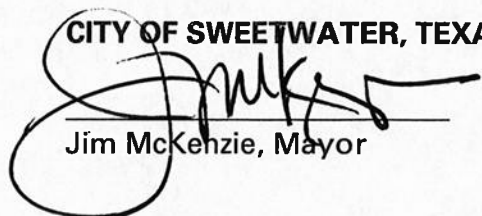
**SECTION 4:** That the sum of \$ 5,898,399 is hereby appropriated out of the Internal Service Funds as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Central Services and Stores Fund	\$ 3,283,399
Employees' Benefit Fund	<u>2,615,000</u>
Total Internal Service Funds	<u>\$ 5,898,399</u>

**READ, PASSED AND ADOPTED** on the first and only reading on this the 13th day of September, 2022, by a unanimous vote.

ATTEST:

  
\_\_\_\_\_  
Patty Torres, City Secretary

CITY OF SWEETWATER, TEXAS  
  
\_\_\_\_\_  
Jim McKenzie, Mayor

**“We lead with trust and respect to provide a vibrant,  
secure community for all”**



**PROFESSIONALISM    INTEGRITY    CONTINUOUS IMPROVEMENT    TEAMWORK**

# **CITY OF SWEETWATER**

## **ADOPTED BUDGET**

### **FY 2022-2023**

#### **Table of Contents:**

**Required Truth in Taxation Budget Cover Page**

**An Ordinance Approving and Adopting a Budget for the Fiscal Year  
Oct 1, 2022 – Sep 30, 2023**

**An Ordinance Making Appropriation for Support of Government for the  
Fiscal Year Oct 1, 2022 – Sep 30, 2023**

- 1. Budget Calendar**
- 2. Proposed Budget Highlights and Analysis**
- 3. Proposed Budget Summary**
- 4. Proposed City-Wide Revenue Trends by Fund**
- 5. Proposed City-Wide and Fund Expense Trend Summaries by Category**
- 6. Proposed Expense Trend Summaries**
- 7. Personnel Schedule and Departmental Analysis**
- 8. Proposed Tax Rate and Worksheet**
- 9. Debt Service by Fund**
- 10. Capital Improvement Plan**
- 11. Adopted Central Rate Schedule**

**Presented to City of Sweetwater City Council for**

- Review August 09, 2022**
- Public Hearing September 13, 2022**
- Adoption September 13, 2022**

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**PROFESSIONALISM    INTEGRITY    CONTINUOUS IMPROVEMENT    TEAMWORK**



# **1. Budget Calendar**

**CITY OF SWEETWATER  
FISCAL YEAR 2023  
BUDGET CALENDAR**

<b>Date</b>	<b>Activity</b>
04/26/22	Budget packages provided to department heads
05/06/22	Chief Appraiser certifies estimate of taxable values Department Heads submit proposed capital improvement requests for FY 2022/23
05/10/22	Department Heads meeting to review capital improvement requests for FY 2022/23 and 5-year capital improvements plan
05/16/22	Expense budget and personnel schedule requests due to Finance Director
05/16/22 -- 05/31/22	City Manager reviews budget requests with department heads City Manager reviews operations and capital improvements requests with Executive Team
April - May	Mailing of notices of appraised value by Chief Appraiser
06/03/22	72-hour notice of meeting for 06/14/22 City Council Budget Retreat Meeting
06/14/22	Budget Workshop Retreat with City Council
07/22/22	Deadline for Chief Appraiser to certify rolls to taxing units Certification of anticipated rate by collector Calculation of effective and rollback tax rates
08/05/22	72-hour notice of meeting for 08/09/22 City Council Meeting for 08/09/22
08/07/22	Post Notice of Tax Rates and Calculation Worksheet on website; attach and email to council
08/09/22	City Council to review proposed FY 2022/23 budget & set Public Hearing and adoption date for 09/13/22  City Council to discuss rollback and effective tax rates then Record Vote to ratify tax rate to be in FY 2022/23 budget & set Public Hearing dates for 09/13/22 and 09/20/22.  Proposed FY 2022/23 budget placed in Finance Director's Office & city website for public review
08/13/22 -- 09/03/22	Place Legal Ad in newspaper and website of Notice of Public Hearing on proposed FY 2022/23 Budget
08/13/22 -- 09/03/22	Publish Notice of Property Tax Rates and 2 public hearings in newspaper & on website
09/09/22	72-hour notice for City Council meeting for 09/13/22
09/13/22	City Council to review proposed FY 2022/23 budget in a public hearing Public hearing on proposed tax rate Reading and adoption of Ordinance to amend FY 2021/22 budget Reading and adoption of budget ordinance Reading and adoption of the appropriation ordinance and rate schedule
09/16/22	72-hour notice for second public hearing
09/20/22	Second public hearing on proposed tax rate Reading of tax rate ordinance and final adoption of tax rate Notify NCCAD of adopted tax rate

**2.  
Proposed Budget  
Highlights  
and  
Analysis**

## FYE 2022-2023 BUDGET HIGHLIGHTS

- \* The General Fund's budgeted loss before transfers-in is \$1,025,423. A budgeted \$966,000 transfer-in from the Water and Wastewater Fund to continue to aid the General Fund's support of EMS and SNAP Funds is required. Also, \$2 of the \$5 landfill fee charged to each residential customer is transferred into the General Fund from the Refuse Fund for cleaning up nuisance abatement properties. The budgeted transfer in to the fund from Refuse is \$88,000. The fund's loss was primarily due to \$674,155 requested capital outlay (please refer to the Capital Outlay tab for detail), a \$389,720 (5%) increase in Personal Services, a \$204,963 increase to contracted services which includes professional services, utilities, and Internal Service Rentals which had an increase of \$136,624 due to budgeted equipment purchases. There is a \$68,871 increase over last year's budget to transfers to EMS, SNAP and Cemetery funds.
- \* The Refuse Fund's budgeted loss before transfers-in is \$258,778. A transfer-in from the Water and Wastewater Fund of \$261,500 has been budgeted to support the Refuse Fund's continued loss. As previously stated, \$2 of the \$5 landfill fee charged to residential utility bills, \$88,000, is transferred to the General Fund for its use towards nuisance abatement properties. \$16,500 has been requested in Capital Outlay for required landfill fence.
- \* The Water and Wastewater Fund will have a loss of \$4,342,762 after the total transfers out of \$1,227,500. The net loss is covered by depreciation, a non cash item of \$1,694,100 and non expense items of capital outlay from savings of \$2,467,500 and the principal bond payments of \$1,853,000 from Debt Service. Contractual Services increased \$634,713 over last year's budget due to the increasing costs of services to maintain systems.
- \* The Internal Services will have a loss of \$1,181,742. This loss is predominately due to the capital outlay from savings of \$1,246,700. The capital outlay, if approved, will be funded by savings, grant when available, and possible note proceeds. This loss will be covered by the non cash item of \$440,500 depreciation and the non expense item of capital outlay.

### 1 Tax Levy

Comparing the current Certified Tax Roll with the previous year's:

<u>07/25/2021</u>		<u>07/25/2022</u>	<u>Inc (Dec)</u>	
\$506,502,513	Net Taxable Value	\$549,091,708	\$42,589,195	8.41%
\$2,775,634	tax rate from .548/100 to .5075/100	\$2,786,640	\$11,007	0.40%
<b>\$2,636,852</b>	<b>95% collection rate</b>	<b>\$2,647,308</b>	<b>\$10,456</b>	<b>0.40%</b>

### 2 Personnel and payroll changes:

- \* To help employees combat the rising cost of living and family insurance deductions, the City Manager is requesting a 4.6% cost of living raise included for all employees. This will be a city wide increase of approximately \$352,203. Merits were requested in the Water and Sewer fund to retain valued employees.
- \* Requested additional positions are in the Public Safety and Wastewater departments. The General Fund full time positions requested are an additional dispatcher and one fireman/EMT. An additional Wastewater operator is also requested in the Enterprise Fund.

- 3 \$160,000 was included in the Street Department for seal coating.
- 4 The swimming pool is budgeted to be open for FYE 2023. Budgeted expenditures have been increased to \$155,695 to reflect the higher costs of chemicals.
- 5 Only essential capital outlay was included. See Capital Improvement Plan for details.
- \* \$15,000 was included in Capital Outlay to replace the Municipal Auditorium A/C system.
- 6 Professional Services was increased \$20,000 to continue Planning and Development's comprehensive Plan.
- 7 2021 TWDB Loan funds and the capital improvement expenditures have not been included this budget since those funds will be disbursed according to the TWDB's budget out of Escrow.

<b>8 Water Debt Service Requirements:</b>	<b>2022</b>	<b>2023</b>
Principal	\$1,803,000	\$1,853,000
Interest & fees	180,628	133,946
	<u>\$1,983,628</u>	<u>\$1,986,946</u>
<b>9 Internal Service Debt Service Requirements:</b>		
Principal	\$145,717	\$149,331
Interest & fees	15,002	11,388
	<u>\$160,719</u>	<u>\$160,719</u>
<b>10 EMS Debt Service Requirements:</b>		
Principal	\$4,699	\$4,699
Interest & fees	308	308
	<u>\$5,007</u>	<u>\$5,007</u>

## **PROPOSED CENTRAL RATE SCHEDULE CHANGES:**

- To replenish the Water and Sewer fund from five years of transfers out to the General and Refuse funds; increased costs of water and wastewater system maintenance materials; and financing repayment, a proposed 5% increase to residential water and sewer rate is requested. This increase will raise approximately \$300,000 per year. Additionally, a 5% increase requested for the loading dock, bulk, wholesale treated water and untreated raw water. No change to commercial water or sewer rates.
- A proposed \$15 increase to the lake lot boundary locates fees for adequate compensation and efficient use of staff time.
- Proposed creation of Impact Sewer Line fees.
- A \$15 increase to Lake Lot Locate boundaries.
- To keep up with the 2.9% annual increase Republic Services charges the City of Sweetwater, Refuse proposes a 4.5% increase to residential customers billed by the City. Commercial customers' rates will be increased 2.9% which are directly billed by Republic Services.

## **RATE INCREASE HISTORY:**

FY 2016 - the last residential water and sewer rate increase was 15%

FY 2018 – Residential refuse rate increased 10%

FY 2019 – Added the \$1 landfill development charge.

FY 2020 –Commercial only water and sewer rate increase was 10%. Increased the landfill development charge from \$1 to \$2.

FY 2021 – increased the landfill development charge from \$2 to \$3.  
5% meter increase. Refuse contracted with Republic.

FY 2022 – 5% increase to residential water and sewer rate. Increase to Landfill/Abatement fee from \$3 to \$5.

**3.**  
**Proposed**  
**Budget Summary**

**CITY OF SWEETWATER  
BUDGET SUMMARY  
FYE 9-30-23**

**PROPOSED 08-09-22**

FUND	DESCRIPTION	ACTUAL 09/30/2020	ACTUAL 09/30/2021	ADOPTED BUDGET 09/30/2022	PROPOSED BUDGET 09/30/2023	INCREASE (DECREASE) \$	INCREASE (DECREASE) %
<b>General</b>							
<b>REVENUES:</b>							
<b>Taxes</b>							
	Property	2,758,079	3,037,736	3,103,852	3,114,308	10,456	0.34%
	Sales	2,842,706	3,040,622	2,897,900	3,627,900	730,000	25.19%
	Alcohol	9,233	13,809	15,000	15,000	-	0.00%
	Franchise-City	497,055	330,318	328,012	391,770	63,758	19.44%
	Franchise-Outside	680,855	705,650	700,000	710,000	10,000	1.43%
	PEG	23,872	22,944	26,000	26,000	-	0.00%
	Intergovernmental	1,686,950	144,802	167,100	166,000	(1,100)	-0.66%
<b>Charges for Services</b>							
	Administrative Fees	1,418,557	1,408,036	1,614,829	1,946,518	331,689	20.54%
	Animal Shelter	8,550	8,205	8,500	8,500	-	0.00%
	Aquatics	200	22,263	23,050	23,050	-	0.00%
	Aviation Fuel Sales	113,973	134,243	160,800	169,000	8,200	5.10%
	Licenses & Permits	99,035	122,555	147,300	147,300	-	0.00%
	Fines & Forfeitures	47,256	50,316	67,910	56,410	(11,500)	-16.93%
<b>Miscellaneous</b>							
	Oil & Gas Royalties	300,567	124,808	276,000	250,000	(26,000)	-9.42%
	Lake Lot Leases	321,690	358,732	397,500	397,500	-	0.00%
	Interest Revenue	57,083	47,239	25,000	25,000	-	0.00%
	Misc Revenue & Other Sources	666,682	858,024	699,150	658,166	(40,984)	-5.86%
	Transfers In	-	675,250	756,000	1,054,000	298,000	28.27%
	<b>Total</b>	<b>11,532,343</b>	<b>11,105,552</b>	<b>11,413,903</b>	<b>12,786,422</b>	<b>1,372,519</b>	<b>12.02%</b>
<b>EXPENDITURES:</b>							
	Mayor & Commission	31,681	35,578	34,634	27,134	(7,500)	-21.66%
	City Administration	468,407	505,162	569,365	553,686	(15,679)	-2.75%
	Finance	349,094	415,467	372,871	448,776	75,905	20.36%
	Municipal Court	133,587	144,997	137,695	147,704	10,009	7.27%
	Code Enforcement	331,631	385,538	556,379	614,216	57,837	10.40%
	Non-Departmental	641,452	552,204	511,197	487,099	(24,098)	-4.71%
	Police	3,932,023	3,906,443	3,731,216	4,216,914	485,698	13.02%
	Fire	1,834,090	2,075,386	2,131,762	2,174,277	42,515	1.99%
	Streets	925,070	762,580	1,116,976	1,204,968	87,992	7.88%
	Animal Control	167,973	174,637	158,547	185,186	26,639	16.80%
	Parks & Cemetery	603,160	581,177	594,216	1,036,455	442,239	74.42%
	Golf Course	89,955	76,856	94,707	112,219	17,512	18.49%
	Aquatics	796,668	161,331	133,695	155,695	22,000	16.46%
	Community Services	67,115	68,166	68,500	75,000	6,500	9.49%
	Airport	666,930	221,554	317,533	391,339	73,806	23.24%
	Transfers Out	831,925	901,966	858,306	927,177	68,871	8.02%
	<b>Total</b>	<b>11,870,761</b>	<b>10,969,042</b>	<b>11,387,599</b>	<b>12,757,845</b>	<b>1,370,246</b>	<b>12.03%</b>
	PEG Restricted Funds	(23,872)	(22,944)	(26,000)	(26,000)	-	-
	<b>Net General Fund</b>	<b>(362,290)</b>	<b>113,566</b>	<b>304</b>	<b>2,577</b>	<b>2,273</b>	<b>-747.70%</b>
<b>SNAP</b>							
<b>REVENUES:</b>							
	Intergovernmental	151,330	127,122	171,780	171,780	-	0.00%
	Contributions & Donations	28,851	26,971	30,000	40,000	10,000	33.33%
	Miscellaneous	3,663	453	8,000	8,000	-	0.00%
	Transfers In	243,875	277,333	210,000	228,700	18,700	8.90%
	<b>Total</b>	<b>427,719</b>	<b>431,879</b>	<b>419,780</b>	<b>448,480</b>	<b>28,700</b>	<b>6.84%</b>
<b>EXPENDITURES:</b>							
	Personal Services	257,994	265,278	265,917	278,989	13,072	4.92%
	Supplies	122,056	115,104	106,550	119,450	12,900	12.11%
	Contractual Services	50,381	45,743	46,960	49,426	2,466	5.25%
	Capital Outlay	-	7,440	-	-	-	0.00%
	<b>Total</b>	<b>430,431</b>	<b>433,565</b>	<b>419,427</b>	<b>447,865</b>	<b>28,438</b>	<b>6.78%</b>
	<b>Net SNAP</b>	<b>(2,712)</b>	<b>(1,686)</b>	<b>353</b>	<b>615</b>	<b>262</b>	<b>74.22%</b>



FUND	DESCRIPTION	ACTUAL 09/30/2020	ACTUAL 09/30/2021	ADOPTED BUDGET 09/30/2022	PROPOSED BUDGET 09/30/2023	INCREASE (DECREASE) \$	INCREASE (DECREASE) %	
Hotel Motel	<b>REVENUES:</b>							
	Occupancy tax	585,196	565,496	640,000	640,000	-	0.00%	
	<b>Total</b>	<b>585,196</b>	<b>565,496</b>	<b>640,000</b>	<b>640,000</b>	<b>-</b>	<b>0.00%</b>	
	<b>EXPENDITURES:</b>							
	Culture & Recreation	585,196	565,496	640,000	640,000	-	0.00%	
	<b>Total</b>	<b>585,196</b>	<b>565,496</b>	<b>640,000</b>	<b>640,000</b>	<b>-</b>	<b>0.00%</b>	
Cemetery	<b>REVENUES:</b>							
	Charges for services	3,400	1,150	4,600	4,600	-	0.00%	
	Miscellaneous	17,750	21,630	22,000	27,000	5,000	22.73%	
	Investment Income	14,031	11,741	5,000	5,000	-	0.00%	
	Interfund Transfer	35,883	51,299	56,076	62,877	6,801	12.13%	
	<b>Total</b>	<b>71,064</b>	<b>85,820</b>	<b>87,676</b>	<b>99,477</b>	<b>11,801</b>	<b>13.46%</b>	
	<b>EXPENDITURES:</b>							
	Personal Services	42,885	45,230	49,202	32,507	(16,695)	-51.36%	
	Supplies	2,004	5,318	3,500	3,500	-	0.00%	
	Contractual Services	2,920	10,733	2,620	26,120	23,500	896.95%	
	Capital Outlay	-	-	5,000	5,000	-	0.00%	
	<b>Total</b>	<b>47,809</b>	<b>61,281</b>	<b>60,322</b>	<b>67,127</b>	<b>6,805</b>	<b>11.28%</b>	
	Restricted Funds	(23,255)	(24,541)	(27,350)	(32,350)	5,000	18.28%	
	<b>Net Cemetery Fund</b>	<b>0</b>	<b>(2)</b>	<b>4</b>	<b>-</b>	<b>(4)</b>	<b>0.00%</b>	
	Employee Benefit	<b>REVENUES:</b>						
		Employee Benefits	1,520,746	1,619,419	1,498,000	1,634,600	136,600	9.12%
		Employee Contributions	372,867	345,695	370,000	370,000	-	0.00%
		COBRA Contributions	7,272	5,155	10,000	10,000	-	0.00%
Stop Loss Insurer Refunds		739,229	502,499	600,000	600,000	-	0.00%	
Investment Income		3,116	3,597	5,000	5,000	-	0.00%	
<b>Total</b>		<b>2,643,230</b>	<b>2,476,365</b>	<b>2,483,000</b>	<b>2,619,600</b>	<b>136,600</b>	<b>9.12%</b>	
<b>EXPENDITURES:</b>								
Administrative Fee		504,109	637,431	489,000	600,000	111,000	22.70%	
Insurance Claims		1,851,527	2,080,668	1,560,000	2,015,000	455,000	29.17%	
<b>Total</b>		<b>2,355,636</b>	<b>2,718,099</b>	<b>2,049,000</b>	<b>2,615,000</b>	<b>566,000</b>	<b>51.87%</b>	
<b>Net Employee Benefit Fund</b>		<b>287,594</b>	<b>(241,734)</b>	<b>434,000</b>	<b>4,600</b>	<b>(429,400)</b>	<b>-42.75%</b>	
Water & Waste Water	<b>REVENUES:</b>							
	Water Sales	5,230,381	5,319,598	5,311,500	6,331,000	1,019,500	19.19%	
	Sewer Charges	2,529,596	2,525,661	2,500,000	2,525,000	25,000	1.00%	
	Penalties and Late Fees	105,110	132,811	135,000	140,000	5,000	3.70%	
	Intergovernmental	-	3,597,753	-	-	-	0.00%	
	Interest Income	123,935	99,575	50,000	50,000	-	0.00%	
	Miscellaneous Income	86,179	326,680	93,100	789,100	696,000	747.58%	
	Amortization of Bond Prem	-	4,587,000	-	-	-	0.00%	
	<b>Total</b>	<b>8,075,201</b>	<b>16,589,078</b>	<b>8,089,600</b>	<b>9,835,100</b>	<b>1,745,500</b>	<b>21.58%</b>	
	<b>EXPENDITURES:</b>							
	Personal Services	1,817,142	1,714,163	2,067,653	2,351,115	283,462	13.71%	
	Supplies	496,771	280,242	696,650	834,050	137,400	19.72%	
	Contractual Services	3,398,034	2,842,516	2,936,938	3,571,651	634,713	21.61%	
	Depreciation	1,533,256	1,654,750	1,522,570	1,694,100	171,530	11.27%	
	Doubtful Account Exp	65,593	47,026	45,000	45,000	-	0.00%	
	Capital Outlay**	1,332,301	1,467,873	1,184,500	2,467,500	1,283,000	108.32%	
	Bond Payments/Fees**	1,812,449	1,835,516	2,078,907	2,082,225	3,318	0.16%	
	Amortization of Bond Issue	(125,094)	(95,279)	(95,279)	(95,279)	-	0.00%	
Transfers Out to Other Funds	-	961,750	892,000	1,227,500	335,500	27.33%		
<b>Total</b>	<b>10,330,452</b>	<b>10,708,557</b>	<b>11,328,939</b>	<b>14,177,862</b>	<b>2,848,923</b>	<b>25.15%</b>		
<b>Net Water Fund</b>	<b>(2,255,251)</b>	<b>5,880,521</b>	<b>(3,239,339)</b>	<b>(4,342,762)</b>	<b>(1,103,423)</b>	<b>-34.06%</b>		

FUND	DESCRIPTION	ACTUAL 09/30/2020	ACTUAL 09/30/2021	ADOPTED BUDGET 09/30/2022	PROPOSED BUDGET 09/30/2023	INCREASE (DECREASE) \$	INCREASE (DECREASE) %
EMS	REVENUES:						
	Ambulance Charges	607,292	732,510	860,000	860,000	-	0.00%
	Intergovernmental	135,153	58,949	10,000	50,000	40,000	400.00%
	Nolan County	623,625	560,390	590,900	635,600	44,700	7.56%
	Roscoe	20,033	20,033	20,033	20,033	-	0.00%
	Miscellaneous Income	4,001	5,555	17,000	17,000	-	0.00%
	Transfers In	552,167	573,333	592,230	635,600	43,370	7.32%
	<b>Total</b>	<b>1,942,271</b>	<b>1,950,770</b>	<b>2,090,163</b>	<b>2,218,233</b>	<b>128,070</b>	<b>414.89%</b>
	EXPENDITURES:						
	Personal Services	1,342,246	1,174,995	1,218,440	1,254,069	35,629	2.92%
	Supplies	34,979	50,661	51,000	51,000	-	0.00%
	Contractual Services	491,316	500,294	455,716	567,590	111,874	24.55%
	Depreciation	19,453	19,409	20,000	20,000	-	0.00%
	Doubtful Account Exp	297,888	311,002	340,000	320,000	(20,000)	-5.88%
	Capital Outlay**	-	-	-	-	-	0.00%
Debt Payments and Fees**	5,007	5,007	5,007	5,007	-	0.00%	
<b>Total</b>	<b>2,190,889</b>	<b>2,061,368</b>	<b>2,090,163</b>	<b>2,217,666</b>	<b>127,503</b>	<b>6.10%</b>	
<b>Net EMS Fund</b>	<b>(248,618)</b>	<b>(110,598)</b>	<b>-</b>	<b>567</b>	<b>567</b>	<b>0.00%</b>	
Refuse	REVENUES:						
	Refuse Collections	2,088,347	1,523,545	1,481,960	1,641,260	159,300	10.75%
	Transfers In	-	286,500	216,000	261,500	45,500	17.40%
	<b>Total</b>	<b>2,088,347</b>	<b>1,810,045</b>	<b>1,697,960</b>	<b>1,902,760</b>	<b>204,800</b>	<b>12.06%</b>
	EXPENDITURES:						
	Personal Services	664,979	491,408	392,866	415,973	23,107	5.88%
	Supplies	225,967	67,684	41,340	61,540	20,200	48.86%
	Contractual Services	1,091,387	1,381,434	1,138,328	1,278,025	139,697	12.27%
	Depreciation	29,933	28,710	34,700	30,000	(4,700)	-13.54%
	Doubtful Account Exp	18,678	9,733	10,000	10,000	-	0.00%
	Capital Outlay**	38,560	58,294	-	16,500	16,500	#DIV/0!
	Debt Payments and Fees**	99,898	41,354	-	-	-	#DIV/0!
	Transfers Out to Other Funds	-	-	80,000	88,000	8,000	100.00%
	<b>Total</b>	<b>2,169,402</b>	<b>2,078,617</b>	<b>1,697,234</b>	<b>1,900,038</b>	<b>194,804</b>	<b>11.48%</b>
	<b>Net Refuse Fund</b>	<b>(81,055)</b>	<b>(268,572)</b>	<b>726</b>	<b>2,722</b>	<b>9,996</b>	<b>1376.86%</b>
Internal Services	REVENUES:						
	Central Garage	1,745,211	1,864,078	3,122,116	1,920,864	(1,201,252)	-38.48%
	Central Garage Note Proceeds	747,105	-	1,000,000	-	(1,000,000)	100.00%
	Information Technology	162,228	166,930	174,714	180,793	6,079	3.48%
	<b>Total</b>	<b>2,654,544</b>	<b>2,031,008</b>	<b>4,296,830</b>	<b>2,101,657</b>	<b>(2,195,173)</b>	<b>-51.09%</b>
	EXPENDITURES:						
	Personal Services	907,301	797,995	882,349	957,661	75,312	8.54%
	Supplies	33,775	28,320	45,300	44,400	(900)	-1.99%
	Contractual Services	326,634	327,119	382,778	433,419	50,641	13.23%
	Depreciation	406,833	439,400	425,600	440,500	14,900	3.50%
	Capital Outlay**	850,875	686,012	3,415,500	1,246,700	(2,168,800)	-63.50%
	Debt Payments and Fees**	93,092	235,655	160,719	160,719	-	0.00%
	<b>Total</b>	<b>2,618,510</b>	<b>2,514,501</b>	<b>5,312,246</b>	<b>3,283,399</b>	<b>(2,028,847)</b>	<b>-38.19%</b>
	<b>Net Internal Services Fund</b>	<b>36,034</b>	<b>(483,493)</b>	<b>(1,015,416)</b>	<b>(1,181,742)</b>	<b>(166,326)</b>	<b>-16.38%</b>
	<b>ALL FUNDS REVENUES</b>	<b>30,019,915</b>	<b>37,046,013</b>	<b>31,218,912</b>	<b>32,651,729</b>	<b>1,432,817</b>	<b>4.59%</b>
<b>ALL FUNDS EXPENSES</b>	<b>32,599,086</b>	<b>32,110,526</b>	<b>34,984,930</b>	<b>38,106,802</b>	<b>3,113,872</b>	<b>8.90%</b>	
<b>NET ALL FUNDS</b>	<b>(2,579,171)</b>	<b>4,935,487</b>	<b>(3,766,018)</b>	<b>(5,455,073)</b>	<b>(1,681,055)</b>	<b>-44.64%</b>	
<b>RESTRICTED CASH</b>	<b>(47,127)</b>	<b>(47,485)</b>	<b>(53,350)</b>	<b>(58,350)</b>	<b>(5,000)</b>	<b>9.37%</b>	
<b>ADD BACK DEPRECIATION AND AMORTIZATION</b>	<b>1,864,381</b>	<b>(2,540,010)</b>	<b>1,907,591</b>	<b>2,089,321</b>	<b>181,730</b>	<b>9.53%</b>	
<b>NET AVAILABLE CASH ALL FUNDS</b>	<b>(761,917)</b>	<b>2,347,992</b>	<b>(1,911,777)</b>	<b>(3,424,102)</b>	<b>(1,504,325)</b>	<b>78.69%</b>	

\*\* Not GAAP. For budgeting purposes only

**4.**  
**Proposed City-Wide  
Revenue Trends by Fund**

**CITY OF SWEETWATER-PROPOSED  
REVENUES 2022-2023**

FUND DEPT	LINE ITEM	Actual 9/30/20	Actual 9/30/21	Budget 9/30/22	Budget 9/30/23
01 401	4770 MISC INCOME	452	400	400	400
01 402	4770 MISC INCOME	357	-	-	-
01 402	4830 SALE OFFICE SUPPLIES	2,417	3,588	4,000	4,000
	TOTAL	2,774	3,588	4,000	4,000
01 403	4010 CURRENT PROPERTY TAXES	2,402,118	2,542,253	2,636,852	2,647,308
01 403	4020 PRIOR PROPERTY TAXES	62,540	78,472	80,000	80,000
01 403	4030 SALES TAX	2,854,750	3,062,670	2,920,000	3,650,000
01 403	4031 SALES TAX REFUND INCENTIVE	(12,044)	(22,048)	(22,100)	(22,100)
01 403	4040 FRANCHISE TAX-City	497,055	330,318	328,012	391,770
01 403	4040 FRANCHISE TAX-Outside	680,855	705,650	700,000	710,000
01 403	4041 PEG FEES	23,872	22,944	26,000	26,000
01 403	4060 MIXED BEVERAGE TAX	9,233	13,809	15,000	15,000
01 403	4070 PENALTY & INTEREST	44,459	57,736	48,000	48,000
01 403	4080 PMT IN LIEU OF TAX	248,962	359,275	339,000	339,000
01 403	4180 OTHER LIC & PERMITS	4,435	25,060	24,000	24,000
01 403	4440 ADMIN TAXES	1,418,557	1,408,036	1,614,829	1,946,518
01 403	4730 BUILDING RENTALS	54,000	54,000	54,000	54,000
01 403	4750 INTEREST INCOME	57,083	47,239	25,000	25,000
01 403	4770 MISC INCOME	125,854	42,732	80,000	50,000
01 403	4875 GAIN ON SALE OF ASSET	-	2,725	-	-
	TOTAL	8,471,729	8,730,871	8,868,593	9,984,496
01 404	4610 FINES & FORFEITURES	39,574	36,848	50,000	40,000
01 404	4613 DRIVERS SAFETY	280	50	300	300
01 404	4618 TRAFFIC	710	148	900	200
01 404	4621 LOCAL BLDG SECURITY FUND	621	1,926	1,600	2,000
01 404	4622 LOCAL TRUANCY PREV FUND	634	1,778	1,500	1,700
01 404	4623 LOCAL COURT TECH FUND	507	1,423	1,200	1,500
01 404	4624 LOCAL MUNI JURY FUND	13	35	50	50
01 404	4625 OMNIBASE REIMBURSE FEE	-	10	-	-
01 404	4640 COURT COST	-	7,370	5,600	7,300
01 404	4656 TIME PAYMENT FEE	-	390	360	360
01 404	4666 SECURITY FEE	759	40	800	800
01 404	4670 WARRANT FEE \$50.00	2,792	426	4,000	1,000
01 404	4680 CITY ARREST FEE \$5.00	650	106	700	700
01 404	4770 MISCELLANEOUS	458	80	400	400
01 404	4771 COURT CREDIT COLLECTION SERVI	258	(314)	500	100
	TOTAL	47,256	50,316	67,910	56,410
01 405	4150 LIC & PERMITS	13,679	19,884	20,000	20,000
01 405	4180 OTHER LIC & PERMITS	1,940	1,990	3,000	3,000
01 405	4190 BLDG REMOVAL PERMITS	22,085	25,904	30,000	30,000
01 405	4530 GRANT	-	99,926	70,000	-
01 405	4770 MISC INCOME	30,019	24,670	30,000	30,000
01 405	4920 TRANSFERS IN	-	-	-	88,000
	TOTAL	67,723	172,374	153,000	171,000
01 406	4520 GRANT OTHER	408,205	19,500	7,100	20,000
01 406	4760 DONATIONS	-	182,260	-	10,000
01 406	4770 MISC INCOME - SRO REIMB	120,300	110,391	120,500	130,893
01 406	4770 MISC INCOME	4,221	20,194	40,000	30,000
	TOTAL	532,726	332,345	167,600	190,893
01 407	4520 GRANT OTHER	37,358	1,135	1,000	1,000
01 407	4760 DONATIONS	1,700	145,140	2,000	2,000
01 407	4770 MISC INCOME	10,888	9,717	2,000	10,000
	TOTAL	49,946	155,992	5,000	13,000
01 410	4770 MISC INCOME	10,318	7,695	15,000	15,000

**CITY OF SWEETWATER-PROPOSED  
REVENUES 2022-2023**

<b>FUND DEPT</b>	<b>LINE ITEM</b>	<b>Actual 9/30/20</b>	<b>Actual 9/30/21</b>	<b>Budget 9/30/22</b>	<b>Budget 9/30/23</b>
01 411	4270 ANIMAL SHELTER	8,550	8,205	8,500	8,500
01 413	4160 RECREATION PERMITS	19,386	18,217	20,300	20,300
01 413	4170 LAKE LOT TRANSFER FEE	37,510	31,500	50,000	50,000
01 413	4740 OIL& GAS ROYALTIES	137,584	113,206	220,000	220,000
01 413	4770 MISC INCOME	56,976	9,492	65,000	65,000
01 413	4780 LAKE LOT LEASES	321,690	358,732	397,500	397,500
01 413	4790 LAND LEASES	73	73	75	75
01 413	4800 CONCESSION LEASES	6,798	7,966	6,700	8,000
	<b>TOTAL</b>	<b>580,017</b>	<b>539,186</b>	<b>759,575</b>	<b>760,875</b>
01 415	4770 MISCELLANEOUS INCOME	40	125	50	50
01 416	4400 AQUATICS	200	22,263	23,000	23,000
01 416	4530 CAPITAL CONTRIBUTIONS	744,727	-	-	-
01 416	4770 MISC INCOME	-	-	50	50
	<b>TOTAL</b>	<b>744,927</b>	<b>22,263</b>	<b>23,050</b>	<b>23,050</b>
01 417	4420 AVIATION FUEL SALES	113,973	134,243	160,800	169,000
01 417	4520 GRANT - RAMP	10,774	24,241	39,000	25,000
01 417	4520 CIP GRANT	485,886	-	-	120,000
01 417	4730 BLDG RENTALS	10,200	10,200	10,200	10,200
01 417	4740 OIL & GAS ROYALTIES	162,983	11,602	56,000	30,000
01 417	4770 MISC INCOME	201	-	200	200
01 417	4790 LAND LEASES	924	3,025	925	4,000
	<b>TOTAL</b>	<b>784,941</b>	<b>183,311</b>	<b>267,125</b>	<b>358,400</b>
01 418	4520 GRANT	-	-	50,000	-
01 418	4770 MISC NONDEPT	10,645	2,678	60,000	60,000
01 418	4770 MISC SEED REIMB	220,299	220,953	208,100	174,348
01 418	4771 SALE OF ASSETS	-	-	-	-
01 418	4920 Transfer In	-	675,250	756,000	966,000
	<b>TOTAL</b>	<b>230,944</b>	<b>898,881</b>	<b>1,074,100</b>	<b>1,200,348</b>
	<b>TOTAL GENERAL FUND</b>	<b>11,532,343</b>	<b>11,105,552</b>	<b>11,413,903</b>	<b>12,786,422</b>
25 425	4510 GRANT WTCOG	37,577	25,066	45,000	45,000
25 425	4530 GRANT TDHS	92,920	77,823	100,000	100,000
25 425	4540 GRANT TDA	9,098	12,682	12,000	12,000
25 425	4550 GRANT - NOLAN CO	-	780	780	780
25 425	4560 STAR+ MEDICAID REIMB	11,735	10,771	14,000	14,000
25 425	4720 CONTRIBUTIONS SNAP	4,411	474	10,000	10,000
25 425	4735 MEMORIAL DONATIONS	24,440	26,497	20,000	30,000
25 425	4745 FUND RAISERS LOCAL	3,599	452	7,500	7,500
25 425	4770 MISC	64	1	500	500
25 425	4920 TRANSFER IN	243,875	277,333	210,000	228,700
	<b>TOTAL SPECIAL REVENUE - SNAP</b>	<b>427,719</b>	<b>431,879</b>	<b>419,780</b>	<b>448,480</b>

**CITY OF SWEETWATER-PROPOSED  
REVENUES 2022-2023**

<b>FUND DEPT</b>	<b>LINE ITEM</b>	<b>Actual 9/30/20</b>	<b>Actual 9/30/21</b>	<b>Budget 9/30/22</b>	<b>Budget 9/30/23</b>
60	4300 WATER SALES	5,219,582	5,310,686	5,300,500	6,320,000
60	4301 DIRECT WELL FIELD SALES	10,799	8,912	11,000	11,000
60	4310 SEWAGE TREATMENT	2,529,596	2,525,661	2,500,000	2,525,000
60	4340 WATER TAPS	12,350	15,857	12,000	16,000
60	4350 SEWER TAPS	6,250	5,500	6,000	6,000
60	4360 COLLECTION FEES	91,579	113,874	95,000	100,000
60	4510 PROJECT GRANTS	-	2,594,071	-	-
60	4530 CAPITAL GRANTS	-	1,003,682	-	-
60	4610 WATER PENALTY	13,531	18,937	40,000	40,000
60	4740 OIL & GAS ROYALTIES	-	238,631	-	692,000
60	4750 INTEREST INCOME	123,935	99,575	50,000	50,000
60	4770 MISC INCOME	39,096	37,911	45,000	45,000
60	4950 CASH OVER/(SHORT)	(402)	(411)	100	100
60	4790 LAND LEASE	28,885	29,192	30,000	30,000
60	BOND PROCEEDS	-	4,587,000	-	-
	<b>TOTAL WATER &amp; WASTEWATER</b>	<b>8,075,201</b>	<b>16,589,078</b>	<b>8,089,600</b>	<b>9,835,100</b>
62	462 4380 AMBULANCE CHARGES	607,292	732,510	860,000	860,000
62	462 4520 GRANT	135,153	58,949	10,000	50,000
62	462 4712 NOLAN COUNTY	623,625	560,390	590,900	635,600
62	462 4713 CITY OF ROSCOE	20,033	20,033	20,033	20,033
62	462 4750 INTEREST INCOME	3,161	2,845	2,000	2,000
62	462 4770 MISC	840	2,710	15,000	15,000
62	462 4920 INTERFUND TRANSFERS	552,167	573,333	592,230	635,600
	<b>TOTAL EMERGENCY MEDICAL SERVICE</b>	<b>1,942,271</b>	<b>1,950,770</b>	<b>2,090,163</b>	<b>2,218,233</b>
63	4040 FRANCHISE FEE FROM REPUBLIC	-	147,588	130,000	152,000
63	4260 SANITATION COLLECTION	1,972,336	1,141,481	1,061,500	1,192,800
63	4260 LANDFILL MAINT FEE	86,574	130,835	215,760	221,760
63	4260 LANDFILL FEES & PERMITS	9,183	14,343	-	-
63	4262 DISCOUNT ON REFUSE SALES	687	464	700	700
63	4520 GRANT INCOME	-	-	-	-
63	4610 REFUSE PENALTY	4,052	3,583	5,000	5,000
63	4750 INTEREST INCOME	12,012	9,645	9,000	9,000
63	4770 MISC REFUSE CHGS	3,502	75,606	60,000	60,000
63	4920 TRANSFERS IN	-	286,500	216,000	261,500
	<b>TOTAL REFUSE COLLECTION &amp; DISPOSAL</b>	<b>2,088,346</b>	<b>1,810,045</b>	<b>1,697,960</b>	<b>1,902,760</b>
70	471 4280 SHOP LABOR CHARGES	393,396	289,982	227,000	290,000
70	471 4290 OVERHEAD FUEL	9,672	8,330	10,000	10,400
70	471 4390 OVERHEAD SUPPLIES	69,386	64,913	60,000	65,000
70	471 4410 RENTAL EQUIPMENT	1,231,653	1,230,400	1,160,916	1,449,464
70	471 4520 GRANT INCOME	-	98,400	1,610,000	-
70	471 4750 INTEREST INCOME	13,939	15,282	4,200	6,000
70	471 4770 MISC INCOME	27,165	5,438	50,000	50,000
70	471 4771 DISPOSITION OF ASSETS	-	151,333	-	50,000
70	471 4980 LOAN PROCEEDS	747,105	-	1,000,000	-
	<b>TOTAL</b>	<b>2,492,316</b>	<b>1,864,078</b>	<b>4,122,116</b>	<b>1,920,864</b>
70	475 4395 INFORMATION TECH REV	162,228	166,930	174,714	180,793
	<b>TOTAL INTERNAL SERVICES</b>	<b>2,654,544</b>	<b>2,031,008</b>	<b>4,296,830</b>	<b>2,101,657</b>

**CITY OF SWEETWATER-PROPOSED  
REVENUES 2022-2023**

<b>FUND</b>	<b>DEPT</b>	<b>LINE ITEM</b>	<b>Actual 9/30/20</b>	<b>Actual 9/30/21</b>	<b>Budget 9/30/22</b>	<b>Budget 9/30/23</b>
82	82	4320 CEMETERY CHARGES	3,400	1,150	4,600	4,600
82	82	4750 CEMETERY INTEREST	14,031	11,741	5,000	5,000
82	82	4770 CEMETERY MISC(DONAT)	875	55	5,000	5,000
82	82	4810 CEMETERY LOT SALES	16,875	21,575	17,000	22,000
82	82	4920 INTERFUND TRANSFERS	35,883	51,299	56,076	62,877
		<i>TOTAL CEMETERY</i>	<u>71,064</u>	<u>85,820</u>	<u>87,676</u>	<u>99,477</u>
85	85	4440 ADMINISTRATIVE FEES	487,686	631,325	490,000	630,000
85	85	4441 EMPLOYEE LIFE INSURANCE	5,384	3,279	8,000	4,000
85	85	4750 EMP BEN INTEREST INCOME	3,116	3,597	5,000	5,000
85	85	4770 MISCELLANEOUS	9,143	5,695	-	600
85	85	4790 EMPLOYEE BENEFITS	1,018,533	979,120	1,000,000	1,000,000
85	85	4791 EMPLOYEE CONTRIBUTIONS	372,867	345,695	370,000	370,000
85	85	4792 COBRA CONTRIBUTIONS	7,272	5,155	10,000	10,000
85	85	4793 STOP LOSS INSURER REFUNDS	739,229	502,499	600,000	600,000
		<i>TOTAL EMPLOYEE BENEFIT</i>	<u>2,643,230</u>	<u>2,476,365</u>	<u>2,483,000</u>	<u>2,619,600</u>
27	27	4050 <i>HOTEL/MOTEL</i>	<u>585,196</u>	<u>565,496</u>	<u>640,000</u>	<u>640,000</u>
		<i>GRAND TOTAL</i>	<u><u>30,019,914</u></u>	<u><u>37,046,013</u></u>	<u><u>31,218,912</u></u>	<u><u>32,651,729</u></u>

**“We lead with trust and respect to provide a vibrant,  
secure community for all”**



**PROFESSIONALISM    INTEGRITY    CONTINUOUS IMPROVEMENT    TEAMWORK**



**5.**  
**Proposed City-Wide and Fund**  
**Expense Trend Summaries**  
**by Category**

**CITY OF SWEETWATER-ALL FUNDS**  
**ACCOUNT TREND SUMMARIES**  
**BUDGET BASIS**

		<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b><u>PERSONAL SERVICES</u></b>				
5010	Salaries	\$ 6,886,158	\$ 7,675,143	\$ 8,125,973
5020	Longevity	74,155	68,968	59,924
5030	Overtime	418,435	435,460	455,035
5040	Insurance	1,609,137	1,434,099	1,556,933
5050	Social Security	462,806	541,733	580,177
5060	Temporary Hire	149,227	170,099	180,376
5070	Uniforms	86,042	100,947	100,947
5080	Termination Pay	100,736	80,983	62,720
5090	Worker's Compensation	148,153	126,015	141,143
5100	Unemployment Compensation	9,425	1,845	4,545
5110	Retirement	1,223,662	1,455,301	1,602,248
5120	Special Qualification Pay	117,431	140,700	173,715
5130	Special Allowance	12,764	33,754	24,919
	<b><i>SUB-TOTAL</i></b>	<b><u>\$ 11,298,131</u></b>	<b><u>\$ 12,265,047</u></b>	<b><u>\$ 13,068,655</u></b>
<b><u>SUPPLIES</u></b>				
5210	Office Supplies	\$ 71,410	\$ 52,300	\$ 70,550
5220	Election Supplies	12,032	5,000	5,000
5230	Aviation Fuel Purchases	76,930	120,000	130,000
5240	Chemicals	121,874	207,000	255,350
5270	Food	93,742	79,000	91,000
5280	Fuel/Oil/Lubricants	183,546	199,675	215,500
5290	Household & Institutional	23,475	26,990	26,790
5320	Plumbing Supplies	317	500	2,500
5330	Electrical Supplies	79	1,500	2,500
5340	Motor Vehicle Repair Material	71,985	99,200	105,700
5350	Equipment Repair & Maintenance	33,633	68,000	75,500
5360	Miscellaneous Repair & Maintenance	425,878	767,700	939,600
5370	Soft Goods	13,126	9,000	9,000
5380	Doubtful Account Expense	367,761	395,000	375,000
5390	Project Supplies	8	1,350	1,350
	<b><i>SUB-TOTAL</i></b>	<b><u>\$ 1,495,796</u></b>	<b><u>\$ 2,032,215</u></b>	<b><u>\$ 2,305,340</u></b>
<b><u>CONTRACTUAL SERVICES</u></b>				
5500	Insurance Administrator Fee	\$ 631,325	\$ 480,000	\$ 600,000
5501	Life Insurance Premium	6,106	9,000	9,000
5510	Audit	37,600	34,000	34,000
5530	Engineering/Architectural	132,173	120,100	244,000
5540	Legal	139,957	90,803	90,503
5550	Medical	-	1,000	1,000
5560	Other Professional	83,278	106,393	121,393
5570	Telephone	119,220	115,500	127,100
5580	Postage	34,499	34,200	33,000
5590	Travel	81,873	52,775	86,000
5600	Advertising	5,734	3,300	3,300
5610	Printing & Binding	7,679	9,250	9,100
5620	Water	77,969	88,800	88,800
5630	Gas	29,361	25,700	53,700
5640	Electricity	765,037	801,620	800,520
5650	Building Repair & Maintenance	1,596	27,000	34,500
5660	Equipment Repair & Maintenance	356,602	307,700	341,700
5665	Technology Information	166,930	174,714	180,793
5680	FBO Fuel Markup/Fund Raiser Expense	43,557	40,800	39,000
5710	Dues/Subscriptions/Memberships	42,828	48,692	54,062
5720	Franchise Fee	330,318	328,012	391,770
5730	Laundry & Other Sanitation Services	767	1,100	1,100
5735	Credit Card Processing Fees	153	-	-
5740	Administrative Tax	1,393,036	1,599,829	1,931,518

**CITY OF SWEETWATER-ALL FUNDS**  
**ACCOUNT TREND SUMMARIES**  
**BUDGET BASIS**

		<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
5750	Insurance	256,993	259,000	260,000
5760	Rental Equipment	1,286,732	1,151,436	1,503,464
5770	Miscellaneous Contracted Services	2,640,802	2,469,925	2,622,680
5780	Contributions to Other Agencies	68,166	68,500	75,000
5790	Depreciation Expense	2,142,269	2,002,870	2,184,600
5800	Employees' Insurance Claims	2,080,668	1,560,000	2,006,000
	<b>SUB-TOTAL</b>	<u>\$ 12,963,227</u>	<u>\$ 12,012,019</u>	<u>\$ 13,927,603</u>
 <b><u>CAPITAL OUTLAY</u></b>				
5810	Land	\$ -	\$ 250,000	\$ 250,000
5820	Buildings	-	65,000	129,805
5830	Improvements Other Than Buildings	435,262	212,000	2,080,850
5831	Construction Cost	1,190,940	-	-
5840	Machinery & Equipment	250,672	2,848,488	1,434,200
5850	Vehicles	590,529	1,320,500	515,000
5912	Special Engineering Fee	-	-	-
	<b>SUB-TOTAL</b>	<u>\$ 2,467,403</u>	<u>\$ 4,695,988</u>	<u>\$ 4,409,855</u>
 <b><u>DEBT SERVICE</u></b>				
5950	Bond Costs	\$ 5,985	\$ 8,100	\$ 7,700
5960	Principal Retirement	1,813,166	1,953,416	2,007,030
5970	Interest Expense	298,381	283,117	233,221
5980	Fiscal Charges	(95,279)	(95,279)	(95,279)
	<b>SUB-TOTAL</b>	<u>\$ 2,022,253</u>	<u>\$ 2,149,354</u>	<u>\$ 2,152,672</u>
 <b><u>OTHER FINANCING USES</u></b>				
5990	Transfers Out	1,863,716	\$ 1,830,306	\$ 2,242,677
	<b>SUB-TOTAL</b>	<u>\$ 1,863,716</u>	<u>\$ 1,830,306</u>	<u>\$ 2,242,677</u>
	 <b>GRAND TOTAL</b>	 <u>\$ 32,110,525</u>	 <u>\$ 34,984,929</u>	 <u>\$ 38,106,802</u>

**GENERAL FUND**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>			
5010 Salaries	\$ 4,078,668	\$ 4,653,146	\$ 4,814,262
5020 Longevity	39,298	36,897	34,353
5030 Overtime	241,076	270,925	266,500
5040 Insurance	944,245	860,914	962,033
5050 Social Security	279,813	329,251	347,672
5060 Temporary Hire	84,372	65,857	95,857
5070 Uniforms	77,335	75,680	75,680
5080 Termination Pay	101,622	40,263	22,000
5090 Worker's Compensation	91,629	71,415	86,543
5100 Unemployment Compensation	2,686	500	3,200
5110 Retirement	789,088	880,261	946,747
5120 Special Qualification Pay	68,268	71,250	98,875
5130 Special Allowance	10,962	32,262	24,619
<b>SUB-TOTAL</b>	<u>\$ 6,809,062</u>	<u>\$ 7,388,621</u>	<u>\$ 7,778,341</u>
<b>SUPPLIES</b>			
5210 Office Supplies	\$ 49,977	\$ 27,850	\$ 39,850
5220 Election Supplies	12,032	5,000	5,000
5230 Aviation Fuel Purchases	76,930	120,000	130,000
5240 Chemicals	23,105	22,600	32,600
5280 Fuel/Oil/Lubricants	101,217	119,575	120,900
5290 Household & Institutional	13,169	15,850	15,650
5330 Electrical Supplies	79	-	-
5340 Motor Vehicle Repair Material	40,908	50,500	50,000
5350 Equipment Repair & Maintenance	22,357	22,500	28,500
5360 Miscellaneous Repair & Maintenance	240,932	309,000	393,900
<b>SUB-TOTAL</b>	<u>\$ 580,706</u>	<u>\$ 692,875</u>	<u>\$ 816,400</u>
<b>CONTRACTUAL SERVICES</b>			
5510 Audit	\$ 37,600	\$ 34,000	\$ 34,000
5530 Engineering/Architectural	6,450	15,000	23,500
5540 Legal	58,132	60,303	63,003
5550 Medical	-	1,000	1,000
5560 Other Professional	83,278	106,393	121,393
5570 Telephone	63,768	59,700	68,000
5580 Postage	14,549	8,200	9,500
5590 Travel	50,922	25,075	45,300
5600 Advertising	4,763	3,300	3,300
5610 Printing & Binding	1,021	3,750	3,600
5620 Water	2,918	3,300	3,300
5630 Gas	5,285	3,600	3,600
5640 Electricity	264,825	268,400	266,400
5650 Building Repair & Maintenance	1,230	2,000	9,000
5660 Equipment Repair & Maintenance	265,851	213,400	228,400
5665 Technology Information	78,464	76,222	72,216
5680 FBO Fuel Markup	43,557	40,800	39,000
5710 Dues/Subscriptions/Memberships	33,593	37,142	41,012
5735 Credit Card Processing Fees	153	-	-
5750 Insurance	204,009	202,000	203,000
5760 Rental Equipment	702,113	696,924	833,548
5770 Miscellaneous Contracted Services	438,878	427,800	414,700
5780 Contributions to Other Agencies	68,166	68,500	75,000
<b>SUB-TOTAL</b>	<u>\$ 2,429,524</u>	<u>\$ 2,356,809</u>	<u>\$ 2,561,772</u>

**GENERAL FUND**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b><i>CAPITAL OUTLAY</i></b>			
5820 Buildings	\$ -	\$ -	\$ 31,805
5830 Improvements Other Than Buildings	152,595	15,000	607,350
5831 Construction Cost	17,484	-	-
5840 Machinery & Equipment	77,705	75,988	35,000
<b><i>SUB-TOTAL</i></b>	<u>\$ 247,784</u>	<u>\$ 90,988</u>	<u>\$ 674,155</u>
<b><i>OTHER FINANCING USES</i></b>			
5990 Transfers Out	<u>\$ 901,966</u>	<u>\$ 858,306</u>	<u>\$ 927,177</u>
<b><i>SUB-TOTAL</i></b>	<u>\$ 901,966</u>	<u>\$ 858,306</u>	<u>\$ 927,177</u>
<b><i>GRAND TOTAL</i></b>	<u>\$ 10,969,042</u>	<u>\$ 11,387,599</u>	<u>\$ 12,757,845</u>

**SPECIAL REVENUE FUNDS**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>				
5010	Salaries	\$ 196,996	\$ 189,204	\$ 208,549
5020	Longevity	3,200	2,635	3,256
5030	Overtime	647	-	-
5040	Insurance	46,441	32,000	32,000
5050	Social Security	15,706	17,560	16,908
5060	Temporary Hire	9,255	37,705	8,991
5070	Uniforms	-	702	702
5090	Worker's Compensation	2,892	2,700	2,700
5110	Retirement	34,284	32,613	38,165
5120	Special Qualification Pay	525	-	225
5130	Special Allowance	562	-	-
	<b>SUB-TOTAL</b>	<u>\$ 310,508</u>	<u>\$ 315,119</u>	<u>\$ 311,496</u>
<b>SUPPLIES</b>				
5210	Office Supplies	\$ 4,832	\$ 3,100	\$ 4,000
5270	Food	93,742	79,000	91,000
5280	Fuel/Oil/Lubricants	-	600	600
5290	Household & Institutional	4,264	4,000	4,000
5340	Motor Vehicle Repair Material	46	1,000	1,000
5350	Equipment Repair & Maintenance	-	3,000	3,000
5360	Miscellaneous Repair & Maintenance	4,404	9,000	9,000
5370	Soft Goods	13,126	9,000	9,000
5390	Project Supplies	8	1,350	1,350
	<b>SUB-TOTAL</b>	<u>\$ 120,422</u>	<u>\$ 110,050</u>	<u>\$ 122,950</u>
<b>CONTRACTUAL SERVICES</b>				
5570	Telephone	\$ 3,113	\$ 4,000	\$ 4,000
5590	Travel	70	100	100
5630	Gas	2,945	2,500	2,500
5640	Electricity	8,370	8,120	8,120
5650	Building Repair & Maintenance	366	-	500
5660	Equipment Repair & Maintenance	16,274	7,500	15,000
5665	Technology Information	4,237	3,824	3,554
5730	Laundry & Other Sanitation Services	767	1,100	1,100
5760	Rental Equipment	5,256	5,436	7,672
5770	Miscellaneous Contracted Services	580,574	657,000	673,000
	<b>SUB-TOTAL</b>	<u>\$ 621,972</u>	<u>\$ 689,580</u>	<u>\$ 715,546</u>
<b>CAPITAL OUTLAY</b>				
5830	Improvements Other Than Buildings	\$ -	\$ 5,000	\$ 5,000
5840	Machinery & Equipment	7,440	-	-
	<b>SUB-TOTAL</b>	<u>\$ 7,440</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
	<b>GRAND TOTAL</b>	<u><u>\$ 1,060,342</u></u>	<u><u>\$ 1,119,749</u></u>	<u><u>\$ 1,154,992</u></u>

**SENIOR NUTRITION ACTIVITIES PROGRAM**  
**HOTEL MOTEL TAX**  
**CEMETERY FUND**

**WATER & WASTEWATER FUND**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>				
5010	Salaries	\$ 1,120,911	\$ 1,292,156	\$ 1,457,272
5020	Longevity	13,695	12,449	9,300
5030	Overtime	84,664	85,600	107,600
5040	Insurance	280,051	237,905	270,900
5050	Social Security	91,973	110,010	124,384
5060	Temporary Hire	1,224	-	-
5070	Uniforms	6,005	11,225	11,225
5080	Termination Pay	(3,339)	1,900	1,900
5090	Worker's Compensation	22,092	25,600	25,600
5100	Unemployment Compensation	4,939	400	400
5110	Retirement	53,705	244,468	292,669
5120	Special Qualification Pay	38,088	45,300	49,565
5130	Special Allowance	155	640	300
	<b>SUB-TOTAL</b>	<u>\$ 1,714,163</u>	<u>\$ 2,067,653</u>	<u>\$ 2,351,115</u>
<b>SUPPLIES</b>				
5210	Office Supplies	\$ 11,473	\$ 14,250	\$ 19,700
5240	Chemicals	98,149	178,700	217,750
5280	Fuel/Oil/Lubricants	34,432	42,000	43,400
5290	Household & Institutional	4,484	5,400	5,400
5320	Plumbing Supplies	317	500	2,500
5330	Electrical Supplies	-	1,500	2,500
5340	Motor Vehicle Repair Material	6,449	25,500	25,500
5350	Equipment Repair & Maintenance	1,352	35,000	36,500
5360	Miscellaneous Repair & Maintenance	123,586	393,800	480,800
5380	Doubtful Account Expense	47,026	45,000	45,000
	<b>SUB-TOTAL</b>	<u>\$ 327,268</u>	<u>\$ 741,650</u>	<u>\$ 879,050</u>
<b>CONTRACTUAL SERVICES</b>				
5530	Engineering/Architectural	\$ 125,723	\$ 103,000	\$ 218,000
5540	Legal	81,784	22,500	22,500
5570	Telephone	33,932	35,800	37,600
5580	Postage	19,812	26,000	23,500
5590	Travel	10,050	17,100	20,100
5600	Advertising	971	-	-
5610	Printing & Binding	6,424	5,500	5,500
5620	Water	74,488	85,000	85,000
5630	Gas	5,054	5,600	5,600
5640	Electricity	473,156	507,000	507,000
5650	Building Repair & Maintenance	-	25,000	25,000
5660	Equipment Repair & Maintenance	24,699	60,000	60,000
5665	Technology Information	47,154	51,267	60,657
5710	Dues/Subscriptions/Memberships	3,257	6,000	7,000
5720	Franchise Fee	236,283	242,688	295,053
5740	Administrative Tax	825,514	1,019,267	1,286,533
5760	Rental Equipment	235,898	240,216	368,028
5770	Miscellaneous Contracted Services	638,317	485,000	544,580
5790	Depreciation Expense	1,654,750	1,522,570	1,694,100
	<b>SUB-TOTAL</b>	<u>\$ 4,497,266</u>	<u>\$ 4,459,508</u>	<u>\$ 5,265,751</u>
<b>CAPITAL OUTLAY</b>				
5810	Land	\$ -	\$ 250,000	\$ 250,000
5820	Buildings	-	65,000	-
5830	Improvements Other Than Buildings	224,373	192,000	1,452,000
5831	Construction Cost	1,173,456	-	-
5840	Machinery & Equipment	70,044	677,500	765,500
	<b>SUB-TOTAL</b>	<u>\$ 1,467,873</u>	<u>\$ 1,184,500</u>	<u>\$ 2,467,500</u>
<b>DEBT SERVICE</b>				
5950	Bond Costs	\$ 5,985	\$ 8,100	\$ 7,700
5960	Principal Retirement	1,550,000	1,803,000	1,853,000
5970	Interest Expense	279,531	267,807	221,525
5980	Fiscal Charges	(95,279)	(95,279)	(95,279)
	<b>SUB-TOTAL</b>	<u>\$ 1,740,237</u>	<u>\$ 1,983,628</u>	<u>\$ 1,986,946</u>
<b>INTERFUND TRANSFERS</b>				
5990	Interfund Transfer	\$ 961,750	\$ 892,000	\$ 1,227,500
	<b>SUB-TOTAL</b>	<u>\$ 961,750</u>	<u>\$ 892,000</u>	<u>\$ 1,227,500</u>
	<b>GRAND TOTAL</b>	<u>\$ 10,708,557</u>	<u>\$ 11,328,939</u>	<u>\$ 14,177,862</u>

**EMERGENCY MEDICAL SERVICE**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>				
5010	Salaries	\$ 680,460	\$ 753,989	\$ 793,928
5020	Longevity	9,153	9,022	6,060
5030	Overtime	81,720	68,000	70,000
5040	Insurance	146,715	133,000	120,000
5050	Social Security	14,610	17,791	18,601
5070	Uniforms	428	10,000	10,000
5080	Termination Pay	4,591	38,320	38,320
5090	Worker's Compensation	5,105	8,000	8,000
5110	Retirement	223,925	160,116	167,410
5120	Special Qualification Pay	8,288	19,350	21,750
5130	Special Allowance	-	852	-
	<b>SUB-TOTAL</b>	<u>\$ 1,174,995</u>	<u>\$ 1,218,440</u>	<u>\$ 1,254,069</u>
<b>SUPPLIES</b>				
5210	Office Supplies	\$ 1,697	\$ 1,000	\$ 1,700
5240	Chemicals	-	700	-
5280	Fuel/Oil/Lubricants	7,270	8,000	8,000
5340	Motor Vehicle Repair Material	2,603	6,000	6,000
5350	Equipment Repair & Maintenance	-	300	300
5360	Miscellaneous Repair & Maintenance	39,091	35,000	35,000
5380	Doubtful Account Expense	311,002	340,000	320,000
	<b>SUB-TOTAL</b>	<u>\$ 361,663</u>	<u>\$ 391,000</u>	<u>\$ 371,000</u>
<b>CONTRACTUAL SERVICES</b>				
5540	Legal	\$ -	\$ 8,000	\$ 5,000
5570	Telephone	3,215	4,500	4,500
5590	Travel	19,793	10,000	20,000
5630	Gas	3,273	2,000	30,000
5640	Electricity	6,025	6,000	6,000
5660	Equipment Repair & Maintenance	6,508	6,000	6,500
5665	Technology Information	14,677	13,631	12,925
5710	Dues/Subscriptions/Memberships	5,572	5,000	5,500
5720	Franchise Fee	45,136	44,938	47,479
5740	Administrative Tax	186,730	190,015	201,606
5760	Rental Equipment	196,644	145,632	208,080
5770	Miscellaneous Contracted Services	12,721	20,000	20,000
5790	Depreciation Expense	19,409	20,000	20,000
	<b>SUB-TOTAL</b>	<u>\$ 519,703</u>	<u>\$ 475,716</u>	<u>\$ 587,590</u>
<b>CAPITAL OUTLAY</b>				
5840	Machinery & Equipment	\$ -	\$ -	\$ -
	<b>SUB-TOTAL</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DEBT SERVICE</b>				
5960	Principal Retirement	\$ 4,699	\$ 4,699	\$ 4,699
5970	Interest Expense	308	308	308
	<b>SUB-TOTAL</b>	<u>\$ 5,007</u>	<u>\$ 5,007</u>	<u>\$ 5,007</u>
	<b>GRAND TOTAL</b>	<u>\$ 2,061,368</u>	<u>\$ 2,090,163</u>	<u>\$ 2,217,666</u>



**REFUSE COLLECTION AND DISPOSAL FUND**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>				
5010	Salaries	\$ 270,846	\$ 212,119	\$ 221,243
5020	Longevity	2,957	2,750	1,670
5030	Overtime	2,529	3,300	3,300
5040	Insurance	64,532	41,000	41,000
5050	Social Security	24,232	21,573	22,945
5060	Temporary Hire	52,876	62,937	71,928
5070	Uniforms	845	800	800
5080	Termination Pay	(4,202)	-	-
5090	Worker's Compensation	14,389	9,300	9,300
5100	Unemployment Compensation	1,800	945	945
5110	Retirement	58,732	37,242	41,042
5120	Special Qualification Pay	787	900	1,800
5130	Special Allowance	1,085	-	-
	<b>SUB-TOTAL</b>	<u>\$ 491,408</u>	<u>\$ 392,866</u>	<u>\$ 415,973</u>
<b>SUPPLIES</b>				
5210	Office Supplies	\$ (222)	\$ 100	\$ 300
5240	Chemicals	48	-	-
5280	Fuel/Oil/Lubricants	32,790	21,000	34,000
5290	Household & Institutional	189	240	240
5340	Motor Vehicle Repair Material	15,825	10,000	17,000
5350	Equipment Repair & Maintenance	8,298	5,000	5,000
5360	Miscellaneous Repair & Maintenance	10,756	5,000	5,000
5380	Doubtful Account Expense	9,733	10,000	10,000
	<b>SUB-TOTAL</b>	<u>\$ 77,417</u>	<u>\$ 51,340</u>	<u>\$ 71,540</u>
<b>CONTRACTUAL SERVICES</b>				
5530	Engineering/Architectural	\$ -	\$ 2,100	\$ 2,500
5540	Legal	41	-	-
5570	Telephone	4,802	2,500	3,500
5590	Travel	1,017	-	-
5620	Water	563	500	500
5640	Electricity	3,570	2,100	3,000
5660	Equipment Repair & Maintenance	40,032	17,000	28,000
5665	Technology Information	7,258	12,646	12,523
5710	Dues/Subscriptions/Memberships	290	-	-
5720	Franchise Fee	48,899	40,386	49,238
5740	Administrative Tax	173,225	144,888	144,888
5760	Rental Equipment	140,566	56,208	78,876
5770	Miscellaneous Contracted Services	961,171	860,000	955,000
5790	Depreciation Expense	28,710	34,700	30,000
	<b>SUB-TOTAL</b>	<u>\$ 1,410,144</u>	<u>\$ 1,173,028</u>	<u>\$ 1,308,025</u>
<b>CAPITAL OUTLAY</b>				
5830	Improvements Other Than Buildings	\$ 58,294	\$ -	\$ 16,500
	<b>SUB-TOTAL</b>	<u>\$ 58,294</u>	<u>\$ -</u>	<u>\$ 16,500</u>
<b>DEBT SERVICE</b>				
5960	Principal Retirement	\$ 40,975	\$ -	\$ -
5970	Interest Expense	379	-	-
	<b>SUB-TOTAL</b>	<u>\$ 41,354</u>	<u>\$ -</u>	<u>\$ -</u>
<b>INTERFUND TRANSFERS</b>				
5990	Interfund Transfer	\$ -	\$ 80,000	\$ 88,000
	<b>SUB-TOTAL</b>	<u>\$ -</u>	<u>\$ 80,000</u>	<u>\$ 88,000</u>
	<b>GRAND TOTAL</b>	<u><u>\$ 2,078,617</u></u>	<u><u>\$ 1,697,234</u></u>	<u><u>\$ 1,900,038</u></u>

**INTERNAL SERVICES AND STORES FUND**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> 2020-2021	<u>BUDGET</u> 2021-2022	<u>BUDGET</u> 2022-2023
<b>PERSONAL SERVICES</b>				
5010	Salaries	\$ 538,277	\$ 574,529	\$ 630,719
5020	Longevity	5,852	5,215	5,285
5030	Overtime	7,799	7,635	7,635
5040	Insurance	127,153	129,280	131,000
5050	Social Security	36,472	45,547	49,667
5060	Temporary Hire	1,500	3,600	3,600
5070	Uniforms	1,429	2,540	2,540
5080	Termination Pay	2,064	500	500
5090	Worker's Compensation	12,046	9,000	9,000
5110	Retirement	63,928	100,603	116,215
5120	Special Qualification Pay	1,475	3,900	1,500
	<b>SUB-TOTAL</b>	<u>\$ 797,995</u>	<u>\$ 882,349</u>	<u>\$ 957,661</u>
<b>SUPPLIES</b>				
5210	Office Supplies	\$ 3,653	\$ 6,000	\$ 5,000
5240	Chemicals	572	5,000	5,000
5280	Fuel/Oil/Lubricants	7,837	8,500	8,600
5290	Household & Institutional	1,369	1,500	1,500
5340	Motor Vehicle Repair Material	6,154	6,200	6,200
5350	Equipment Repair & Maintenance	1,626	2,200	2,200
5360	Miscellaneous Repair & Maintenance	7,109	15,900	15,900
	<b>SUB-TOTAL</b>	<u>\$ 28,320</u>	<u>\$ 45,300</u>	<u>\$ 44,400</u>
<b>CONTRACTUAL SERVICES</b>				
5570	Telephone	10,390	9,000	9,500
5580	Postage	138	-	-
5590	Travel	21	500	500
5610	Printing & Binding	234	-	-
5630	Gas	12,804	12,000	12,000
5640	Electricity	9,091	10,000	10,000
5660	Equipment Repair & Maintenance	3,238	3,800	3,800
5665	Technology Information	15,140	17,124	18,918
5710	Dues/Subscriptions/Memberships	116	550	550
5740	Administrative Tax	207,567	245,659	298,491
5750	Insurance	52,984	57,000	57,000
5760	Rental Equipment	6,255	7,020	7,260
5770	Miscellaneous Contracted Services	9,141	20,125	15,400
5790	Depreciation Expense	439,400	425,600	440,500
	<b>SUB-TOTAL</b>	<u>\$ 766,519</u>	<u>\$ 808,378</u>	<u>\$ 873,919</u>
<b>CAPITAL OUTLAY</b>				
5820	Buildings	\$ -	\$ -	\$ 98,000
5840	Machinery & Equipment	95,483	2,095,000	633,700
5850	Vehicles	590,529	1,320,500	515,000
	<b>SUB-TOTAL</b>	<u>\$ 686,012</u>	<u>\$ 3,415,500</u>	<u>\$ 1,246,700</u>
<b>DEBT SERVICE</b>				
5960	Principal Retirement	\$ 217,492	\$ 145,717	\$ 149,331
5970	Interest Expense	18,163	15,002	11,388
	<b>SUB-TOTAL</b>	<u>\$ 235,655</u>	<u>\$ 160,719</u>	<u>\$ 160,719</u>
	<b>GRAND TOTAL</b>	<u>\$ 2,514,501</u>	<u>\$ 5,312,246</u>	<u>\$ 3,283,399</u>

**EMPLOYEES' BENEFIT FUND**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>CONTRACTUAL SERVICES</b>			
5500 Insurance Administrator Fee	\$ 631,325	\$ 480,000	\$ 600,000
5501 Life Insurance Premium	6,106	9,000	9,000
5800 Employees' Insurance Claims	2,080,668	1,560,000	2,006,000
<b><i>SUB-TOTAL</i></b>	<u>\$ 2,718,099</u>	<u>\$ 2,049,000</u>	<u>\$ 2,615,000</u>
 <b><i>GRAND TOTAL</i></b>	 <u>\$ 2,718,099</u>	 <u>\$ 2,049,000</u>	 <u>\$ 2,615,000</u>

**“We lead with trust and respect to provide a vibrant,  
secure community for all”**



**PROFESSIONALISM    INTEGRITY    CONTINUOUS IMPROVEMENT    TEAMWORK**

**6.  
Proposed  
Expense  
Trend Summaries  
by Department**

01-01 MAYOR & COMMISSION  
 ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<i>PERSONAL SERVICES</i>				
5010 Salaries	\$ 765	\$ 825	\$ 900	\$ 900
5040 Insurance	14,588	15,314	22,500	15,000
5050 Social Security	59	63	69	69
5090 Worker's Compensation	61	77	65	65
<i>SUB-TOTAL</i>	<u>\$ 15,473</u>	<u>\$ 16,280</u>	<u>\$ 23,534</u>	<u>\$ 16,034</u>
<i>SUPPLIES</i>				
5210 Office Supplies	\$ 211	\$ 282	\$ 900	\$ 900
5220 Election Supplies	-	12,032	5,000	5,000
5360 Miscellaneous Repair & Maintenance	6,084	-	-	-
<i>SUB-TOTAL</i>	<u>\$ 6,295</u>	<u>\$ 12,314</u>	<u>\$ 5,900</u>	<u>\$ 5,900</u>
<i>CONTRACTUAL SERVICES</i>				
5540 Legal	\$ 759	\$ 287	\$ -	\$ -
5590 Travel	1,897	645	1,000	1,000
5600 Advertising	-	-	600	600
5710 Dues/Subscriptions/Memberships	2,943	2,943	600	600
5770 Miscellaneous Contracted Services	4,314	3,110	3,000	3,000
<i>SUB-TOTAL</i>	<u>\$ 9,913</u>	<u>\$ 6,985</u>	<u>\$ 5,200</u>	<u>\$ 5,200</u>
<i>GRAND TOTAL</i>	<u>\$ 31,681</u>	<u>\$ 35,579</u>	<u>\$ 34,634</u>	<u>\$ 27,134</u>

**01-02 ADMINISTRATION**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>				
5010 Salaries	\$ 302,807	\$ 321,300	\$ 336,964	\$ 354,552
5020 Longevity	1,730	1,910	2,090	2,305
5040 Insurance	39,305	45,177	39,355	46,000
5050 Social Security	20,969	21,225	27,216	28,678
5070 Uniforms	117	118	60	60
5090 Worker's Compensation	588	608	400	400
5110 Retirement	58,329	55,980	60,480	67,478
5130 Special Allowance	20,329	6,776	16,710	18,019
<b>SUB-TOTAL</b>	<u>\$ 444,174</u>	<u>\$ 453,094</u>	<u>\$ 483,275</u>	<u>\$ 517,492</u>
<b>SUPPLIES</b>				
5210 Office Supplies	\$ 999	\$ 4,177	\$ 6,000	\$ 6,000
5360 Miscellaneous Repair & Maintenance	808	739	1,000	1,000
<b>SUB-TOTAL</b>	<u>\$ 1,807</u>	<u>\$ 4,916</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>
<b>CONTRACTUAL SERVICES</b>				
5540 Legal	\$ 7,593	\$ 1,029	\$ 6,500	\$ 6,500
5570 Telephone	1,586	1,535	1,000	1,000
5590 Travel	2,202	3,832	1,600	1,600
5600 Advertising	-	-	200	200
5610 Printing & Binding	463	-	500	500
5660 Equipment Repair & Maintenance	-	-	1,000	1,000
5665 Information Technology	4,384	4,906	5,190	4,394
5710 Dues/Subscriptions/Memberships	5,913	6,884	11,000	11,000
5760 Rental Equipment	-	2,332	-	-
5770 Miscellaneous Contracted Services	285	26,635	52,100	3,000
<b>SUB-TOTAL</b>	<u>\$ 22,426</u>	<u>\$ 47,153</u>	<u>\$ 79,090</u>	<u>\$ 29,194</u>
<b>GRAND TOTAL</b>	<u>\$ 468,407</u>	<u>\$ 505,162</u>	<u>\$ 569,365</u>	<u>\$ 553,686</u>

**01-03 FINANCE**

*ACCOUNT TREND SUMMARIES*

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 168,968	\$ 176,885	\$ 182,256	\$ 191,967
5020	Longevity	1,070	1,285	1,465	1,650
5030	Overtime	-	665	1,500	1,500
5040	Insurance	29,242	44,951	29,244	46,000
5050	Social Security	12,897	16,541	14,169	14,926
5070	Uniforms	235	256	150	150
5090	Worker's Compensation	419	491	400	400
5110	Retirement	31,309	38,298	31,488	35,121
5130	Special Allowance	4,339	1,446	-	-
	<i>SUB-TOTAL</i>	<u>\$ 248,479</u>	<u>\$ 280,818</u>	<u>\$ 260,672</u>	<u>\$ 291,714</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 3,414	\$ 2,712	\$ 3,100	\$ 3,100
5360	Miscellaneous Repair & Maintenance	393	348	600	600
	<i>SUB-TOTAL</i>	<u>\$ 3,807</u>	<u>\$ 3,060</u>	<u>\$ 3,700</u>	<u>\$ 3,700</u>
<i>CONTRACTUAL SERVICES</i>					
5510	Audit	\$ 33,600	\$ 37,600	\$ 34,000	\$ 34,000
5560	Other Professional	48,091	49,905	53,000	68,000
5570	Telephone	498	443	600	600
5590	Travel	1,521	680	1,800	1,800
5600	Advertising	738	556	500	500
5610	Printing & Binding	559	676	600	600
5660	Equipment Repair & Maintenance	7,222	7,584	13,000	13,000
5665	Information Technology	3,265	3,671	3,399	3,562
5710	Dues/Subscriptions/Memberships	1,126	370	1,300	1,300
5770	Miscellaneous Contracted Services	188	30,105	300	30,000
	<i>SUB-TOTAL</i>	<u>\$ 96,808</u>	<u>\$ 131,589</u>	<u>\$ 108,499</u>	<u>\$ 153,362</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 349,094</u></u>	<u><u>\$ 415,467</u></u>	<u><u>\$ 372,871</u></u>	<u><u>\$ 448,776</u></u>



**01-04 MUNICIPAL COURT**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>				
5010 Salaries	\$ 34,365	\$ 36,044	\$ 36,978	\$ 39,063
5020 Longevity	-	90	150	210
5030 Overtime	-	303	600	600
5040 Insurance	7,889	9,693	7,980	10,000
5050 Social Security	7,563	7,721	7,820	7,984
5070 Uniforms	78	285	40	40
5090 Worker's Compensation	368	368	350	350
5110 Retirement	6,171	6,176	6,414	7,177
<b>SUB-TOTAL</b>	<u>\$ 56,434</u>	<u>\$ 60,680</u>	<u>\$ 60,332</u>	<u>\$ 65,424</u>
<b>SUPPLIES</b>				
5210 Office Supplies	\$ 2,716	\$ 2,137	\$ 1,000	\$ 1,000
5360 Miscellaneous Repair & Maintenance	1,514	1,909	100	100
<b>SUB-TOTAL</b>	<u>\$ 4,230</u>	<u>\$ 4,046</u>	<u>\$ 1,100</u>	<u>\$ 1,100</u>
<b>CONTRACTUAL SERVICES</b>				
5540 Legal	\$ 43,696	\$ 43,602	\$ 43,603	\$ 43,603
5560 Other Professional	20,893	20,893	20,893	20,893
5590 Travel	450	(200)	1,100	1,100
5610 Printing & Binding	321	131	-	-
5660 Equipment Repair & Maintenance	6,511	-	8,000	8,000
5665 Information Technology	1,046	1,368	1,255	1,172
5710 Dues/Subscriptions/Memberships	6	-	412	412
5770 Miscellaneous Contracted Services	-	14,477	1,000	6,000
<b>SUB-TOTAL</b>	<u>\$ 72,923</u>	<u>\$ 80,271</u>	<u>\$ 76,263</u>	<u>\$ 81,180</u>
<b>GRAND TOTAL</b>	<u>\$ 133,587</u>	<u>\$ 144,997</u>	<u>\$ 137,695</u>	<u>\$ 147,704</u>

**01-05 CODE ENFORCEMENT**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>20120-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>				
5010 Salaries	\$ 146,788	\$ 146,730	\$ 291,029	\$ 300,028
5020 Longevity	336	1,002	2,220	1,700
5030 Overtime	-	148	600	600
5040 Insurance	48,732	43,286	46,440	46,440
5050 Social Security	12,860	11,991	22,755	23,794
5060 Temporary Hire	15,642	9,538	-	-
5070 Uniforms	609	715	730	730
5090 Worker's Compensation	654	872	800	800
5110 Retirement	29,174	26,336	50,566	55,985
5120 Special Qualification Pay	3,300	3,288	3,600	8,700
5130 Special Allowance	1,084	362	-	-
<b>SUB-TOTAL</b>	<u>\$ 259,179</u>	<u>\$ 244,268</u>	<u>\$ 418,740</u>	<u>\$ 438,777</u>
<b>SUPPLIES</b>				
5210 Office Supplies	\$ 5,048	\$ 2,928	\$ 3,000	\$ 3,000
5280 Fuel/Oil/Lubricants	2,185	2,339	2,575	3,500
5340 Motor Vehicle Repair Material	868	648	1,500	1,500
5360 Miscellaneous Repair & Maintenance	626	490	500	1,700
<b>SUB-TOTAL</b>	<u>\$ 8,727</u>	<u>\$ 6,405</u>	<u>\$ 7,575</u>	<u>\$ 9,700</u>
<b>CONTRACTUAL SERVICES</b>				
5530 Engineering/Architectural	\$ 23,648	\$ -	\$ -	\$ 8,500
5540 Legal	1,814	1,897	500	2,000
5560 Other Professional	-	-	20,000	20,000
5570 Telephone	1,864	4,722	2,700	2,700
5590 Travel	2,495	4,987	3,775	4,000
5600 Advertising	1,937	4,055	2,000	2,000
5610 Printing & Binding	5	-	500	500
5660 Equipment Repair & Maintenance	1,256	693	2,600	2,600
5665 Information Technology	2,453	3,252	4,379	4,875
5710 Dues/Subscriptions/Memberships	1,229	25	1,130	1,500
5760 Rental Equipment	11,640	12,706	12,480	17,064
5770 Miscellaneous Contracted Services	15,384	102,528	80,000	100,000
<b>SUB-TOTAL</b>	<u>\$ 63,725</u>	<u>\$ 134,865</u>	<u>\$ 130,064</u>	<u>\$ 165,739</u>
<b>GRAND TOTAL</b>	<u>\$ 331,631</u>	<u>\$ 385,538</u>	<u>\$ 556,379</u>	<u>\$ 614,216</u>

**01-06 POLICE**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>				
5010 Salaries	\$ 1,732,269	\$ 1,714,203	\$ 1,920,554	\$ 2,114,150
5020 Longevity	16,092	16,738	14,685	13,820
5030 Overtime	144,843	174,033	189,000	175,000
5040 Insurance	350,158	385,482	353,450	385,500
5050 Social Security	141,909	149,104	167,064	182,116
5060 Temporary Hire	-	432	-	-
5070 Uniforms	890	6,034	10,000	10,000
5080 Termination Pay	7,444	94,943	2,000	2,000
5090 Worker's Compensation	32,418	33,643	29,000	33,500
5100 Unemployment Compensation	512	2,686	-	2,700
5110 Retirement	351,958	345,248	371,253	428,507
5120 Special Qualification Pay	59,650	51,638	50,700	75,625
5130 Special Allowance	-	125	6,900	-
<b>SUB-TOTAL</b>	<u>\$ 2,838,143</u>	<u>\$ 2,974,309</u>	<u>\$ 3,114,606</u>	<u>\$ 3,422,918</u>
<b>SUPPLIES</b>				
5210 Office Supplies	\$ 16,877	\$ 20,651	\$ 5,000	\$ 15,000
5240 Chemicals	10	32	100	100
5280 Fuel/Oil/Lubricants	49,947	58,081	65,000	65,000
5290 Household & Institutional	3,676	4,667	3,000	3,000
5340 Motor Vehicle Repair Material	27,002	19,351	20,000	20,000
5350 Equipment Repair & Maintenance	526	5,615	1,000	6,000
5360 Miscellaneous Repair & Maintenance	142,108	104,800	25,000	100,000
<b>SUB-TOTAL</b>	<u>\$ 240,146</u>	<u>\$ 213,197</u>	<u>\$ 119,100</u>	<u>\$ 209,100</u>
<b>CONTRACTUAL SERVICES</b>				
5540 Legal	\$ 5,071	\$ 6,211	\$ 5,000	\$ 6,200
5550 Medical	3,335	-	500	500
5570 Telephone	31,223	25,933	30,000	30,000
5580 Postage	925	1,786	500	1,800
5590 Travel	15,561	14,375	6,000	25,000
5600 Advertising	180	-	-	-
5610 Printing & Binding	391	214	500	500
5640 Electricity	19,846	19,096	21,000	20,000
5660 Equipment Repair & Maintenance	59,959	51,496	59,000	52,000
5665 Information Technology	30,889	35,461	34,014	33,468
5710 Dues/Subscriptions/Memberships	4,278	7,471	4,000	7,500
5750 Insurance	11,388	13,001	12,000	13,000
5760 Rental Equipment	286,370	274,209	279,996	284,928
5770 Miscellaneous Contracted Services	70,298	143,099	45,000	110,000
<b>SUB-TOTAL</b>	<u>\$ 539,714</u>	<u>\$ 592,352</u>	<u>\$ 497,510</u>	<u>\$ 584,896</u>
<b>CAPITAL OUTLAY</b>				
5830 Improvements Other Than Buildings	\$ 314,020	\$ 126,585	\$ -	\$ -
<b>SUB-TOTAL</b>	<u>\$ 314,020</u>	<u>\$ 126,585</u>	<u>\$ -</u>	<u>\$ -</u>
<b>GRAND TOTAL</b>	<u>\$ 3,932,023</u>	<u>\$ 3,906,443</u>	<u>\$ 3,731,216</u>	<u>\$ 4,216,914</u>

**01-07 FIRE**

*ACCOUNT TREND SUMMARIES*

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 883,325	\$ 978,084	\$ 1,125,169	\$ 1,066,988
5020	Longevity	7,463	8,824	7,532	5,770
5030	Overtime	41,415	58,027	72,000	80,000
5040	Insurance	184,198	222,520	181,550	225,000
5050	Social Security	13,208	14,529	25,215	23,728
5070	Uniforms	38,001	66,814	60,000	60,000
5080	Termination Pay	24,265	-	38,263	20,000
5090	Worker's Compensation	24,115	35,614	20,000	30,000
5110	Retirement	171,252	192,878	226,938	213,553
5120	Special Qualification Pay	19,269	11,775	16,950	13,650
5130	Special Allowance	-	-	852	-
	<i>SUB-TOTAL</i>	<u>\$ 1,406,511</u>	<u>\$ 1,589,065</u>	<u>\$ 1,774,469</u>	<u>\$ 1,738,689</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 3,841	\$ 9,323	\$ 3,000	\$ 5,000
5240	Chemicals	-	-	2,500	2,500
5280	Fuel/Oil/Lubricants	12,401	10,356	20,000	15,000
5290	Household & Institutional	4,628	5,342	5,000	5,000
5330	Electrical Supplies	-	79	-	-
5340	Motor Vehicle Repair Material	9,076	9,637	10,000	10,000
5350	Equipment Repair & Maintenance	807	2,009	7,000	7,000
5360	Miscellaneous Repair & Maintenance	37,534	58,162	35,500	40,000
	<i>SUB-TOTAL</i>	<u>\$ 68,287</u>	<u>\$ 94,908</u>	<u>\$ 83,000</u>	<u>\$ 84,500</u>
<i>CONTRACTUAL SERVICES</i>					
5540	Legal	\$ 2,417	\$ 4,167	\$ 1,700	\$ 1,700
5550	Medical	720	-	500	500
5570	Telephone	11,707	9,709	10,000	10,000
5580	Postage	299	441	200	200
5590	Travel	3,990	26,128	9,000	10,000
5600	Advertising	180	-	-	-
5610	Printing & Binding	41	-	500	500
5630	Gas	1,705	3,139	2,000	2,000
5640	Electricity	7,629	7,777	8,400	8,400
5650	Building Repair & Maintenance	-	-	-	7,000
5660	Equipment Repair & Maintenance	26,662	26,087	17,000	18,000
5665	Information Technology	16,170	19,632	19,433	17,256
5710	Dues/Subscriptions/Memberships	6,481	6,998	6,000	6,000
5760	Rental Equipment	154,892	170,876	154,560	224,532
5770	Miscellaneous Contracted Services	47,608	20,564	25,000	25,000
	<i>SUB-TOTAL</i>	<u>\$ 280,501</u>	<u>\$ 295,518</u>	<u>\$ 254,293</u>	<u>\$ 331,088</u>
<i>CAPITAL OUTLAY</i>					
5830	Improvements Other Than Buildings	34,277	18,190	-	-
5840	Machinery & Equipment	44,514	77,705	20,000	20,000
	<i>SUB-TOTAL</i>	<u>\$ 78,791</u>	<u>\$ 95,895</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
	<i>GRAND TOTAL</i>	<u>\$ 1,834,090</u>	<u>\$ 2,075,386</u>	<u>\$ 2,131,762</u>	<u>\$ 2,174,277</u>

**01-10 STREETS & SIGNALS**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>					
5010	Salaries	\$ 266,209	\$ 196,902	\$ 273,671	\$ 286,638
5020	Longevity	7,396	4,084	3,645	4,310
5030	Overtime	1,318	833	1,200	1,300
5040	Insurance	80,594	60,234	81,720	80,000
5050	Social Security	18,822	15,144	21,306	22,357
5060	Temporary Hire	-	4,433	-	-
5070	Uniforms	2,273	1,479	2,000	2,000
5080	Termination Pay	2,478	4,283	-	-
5090	Worker's Compensation	6,476	8,479	10,000	10,000
5110	Retirement	49,840	36,967	47,348	52,605
	<b>SUB-TOTAL</b>	<u>\$ 435,406</u>	<u>\$ 332,838</u>	<u>\$ 440,890</u>	<u>\$ 459,210</u>
<b>SUPPLIES</b>					
5210	Office Supplies	\$ 1,384	\$ 100	\$ 200	\$ 200
5240	Chemicals	23	32	1,000	1,000
5280	Fuel/Oil/Lubricants	13,638	13,799	15,000	20,000
5290	Household & Institutional	1,032	31	1,050	1,050
5340	Motor Vehicle Repair Material	7,557	6,340	10,000	10,000
5350	Equipment Repair & Maintenance	8,346	5,148	4,000	4,000
5360	Miscellaneous Repair & Maintenance	64,421	27,771	189,400	190,000
	<b>SUB-TOTAL</b>	<u>\$ 96,401</u>	<u>\$ 53,221</u>	<u>\$ 220,650</u>	<u>\$ 226,250</u>
<b>CONTRACTUAL SERVICES</b>					
5530	Engineering/Architectural	\$ 8,865	\$ 6,450	\$ 15,000	\$ 15,000
5570	Telephone	581	534	400	500
5590	Travel	-	220	-	-
5640	Electricity	136,830	137,670	151,000	150,000
5660	Equipment Repair & Maintenance	25,098	21,334	15,000	20,000
5710	Dues/Subscriptions/Memberships	555	299	300	300
5760	Rental Equipment	179,945	192,175	198,936	243,708
5770	Miscellaneous Contracted Services	41,389	17,839	29,800	25,000
	<b>SUB-TOTAL</b>	<u>\$ 393,263</u>	<u>\$ 376,521</u>	<u>\$ 410,436</u>	<u>\$ 454,508</u>
<b>CAPITAL OUTLAY</b>					
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ 15,000	65,000
5840	Machinery & Equipment	-	-	30,000	-
	<b>SUB-TOTAL</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ 65,000</u>
	<b>GRAND TOTAL</b>	<u>\$ 925,070</u>	<u>\$ 762,580</u>	<u>\$ 1,116,976</u>	<u>\$ 1,204,968</u>

**01-11 ANIMAL CONTROL**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>20120-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>					
5010	Salaries	\$ 74,177	\$ 76,497	\$ 78,168	\$ 81,764
5020	Longevity	750	870	990	780
5030	Overtime	2,063	3,477	3,025	3,500
5040	Insurance	21,264	25,032	21,275	25,000
5050	Social Security	5,469	5,731	6,287	6,582
5070	Uniforms	428	293	1,000	1,000
5090	Worker's Compensation	1,845	2,618	2,000	2,618
5110	Retirement	13,823	13,705	13,971	15,488
	<b>SUB-TOTAL</b>	<u>\$ 119,819</u>	<u>\$ 128,223</u>	<u>\$ 126,716</u>	<u>\$ 136,732</u>
<b>SUPPLIES</b>					
5210	Office Supplies	\$ 138	\$ 151	\$ 200	\$ 200
5280	Fuel/Oil/Lubricants	2,789	3,390	3,000	3,400
5290	Household & Institutional	81	55	300	100
5340	Motor Vehicle Repair Material	580	388	1,000	500
5360	Miscellaneous Repair & Maintenance	11,318	11,359	6,000	10,000
	<b>SUB-TOTAL</b>	<u>\$ 14,906</u>	<u>\$ 15,343</u>	<u>\$ 10,500</u>	<u>\$ 14,200</u>
<b>CONTRACTUAL SERVICES</b>					
5570	Telephone	\$ 2,706	\$ 2,467	\$ 2,300	\$ 2,500
5590	Travel	-	-	200	200
5610	Printing & Binding	-	-	150	-
5640	Electricity	3,670	3,834	4,000	4,000
5660	Equipment Repair & Maintenance	3,006	3,088	2,000	3,000
5665	Information Technology	1,465	1,552	1,445	1,470
5710	Dues/Subscriptions/Memberships	-	-	100	100
5760	Rental Equipment	9,276	9,600	9,936	20,284
5770	Miscellaneous Contracted Services	2,250	2,710	1,200	2,700
	<b>SUB-TOTAL</b>	<u>\$ 22,373</u>	<u>\$ 23,251</u>	<u>\$ 21,331</u>	<u>\$ 34,254</u>
<b>CAPITAL OUTLAY</b>					
5830	Improvements Other Than Buildings	10,875	7,820	-	-
	<b>SUB-TOTAL</b>	<u>\$ 10,875</u>	<u>\$ 7,820</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>GRAND TOTAL</b>	<u>\$ 167,973</u>	<u>\$ 174,637</u>	<u>\$ 158,547</u>	<u>\$ 185,186</u>

**01-13 PARKS & RECREATION**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>				
5010 Salaries	\$ 190,661	\$ 204,547	\$ 252,702	\$ 225,012
5020 Longevity	2,441	2,854	4,120	2,471
5030 Overtime	2,714	3,590	3,000	4,000
5040 Insurance	54,837	57,824	52,500	52,500
5050 Social Security	14,840	19,879	19,876	20,055
5060 Temporary Hire	12,480	8,245	-	30,000
5070 Uniforms	2,418	1,341	1,700	1,700
5080 Termination Pay	-	2,396	-	-
5090 Worker's Compensation	4,388	5,534	3,000	3,000
5100 Unemployment Compensation	416	-	500	500
5110 Retirement	35,332	34,524	44,170	41,788
5120 Special Qualification Pay	600	688	-	675
<b>SUB-TOTAL</b>	<u>\$ 321,127</u>	<u>\$ 341,422</u>	<u>\$ 381,568</u>	<u>\$ 381,701</u>
<b>SUPPLIES</b>				
5210 Office Supplies	\$ 52	\$ 2,013	\$ 300	\$ 300
5240 Chemicals	806	2,400	1,000	3,000
5280 Fuel/Oil/Lubricants	10,025	13,226	14,000	14,000
5290 Household & Institutional	535	176	500	500
5340 Motor Vehicle Repair Material	6,367	4,544	8,000	8,000
5350 Equipment Repair & Maintenance	868	5,337	5,000	5,000
5360 Miscellaneous Repair & Maintenance	37,613	23,897	19,400	20,000
<b>SUB-TOTAL</b>	<u>\$ 56,266</u>	<u>\$ 51,593</u>	<u>\$ 48,200</u>	<u>\$ 50,800</u>
<b>CONTRACTUAL SERVICES</b>				
5540 Legal	\$ 1,732	\$ 939	\$ 1,000	\$ 1,000
5570 Telephone	662	553	600	600
5590 Travel	146	255	600	600
5600 Advertising	157	152	-	-
5610 Printing & Binding	307	-	-	-
5620 Water	5,557	2,918	3,300	3,300
5630 Gas	640	1,256	500	500
5640 Electricity	34,074	42,417	44,000	44,000
5660 Equipment Repair & Maintenance	119,720	92,760	65,000	80,000
5710 Dues/Subscriptions/Memberships	490	116	300	300
5760 Rental Equipment	35,241	38,607	39,348	41,304
5770 Miscellaneous Contracted Services	15,241	8,189	9,800	10,000
<b>SUB-TOTAL</b>	<u>\$ 213,967</u>	<u>\$ 188,162</u>	<u>\$ 164,448</u>	<u>\$ 181,604</u>
<b>CAPITAL OUTLAY</b>				
5830 Improvements Other Than Buildings	11,800	-	-	422,350
<b>SUB-TOTAL</b>	<u>\$ 11,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 422,350</u>
<b>GRAND TOTAL</b>	<u><u>\$ 603,160</u></u>	<u><u>\$ 581,177</u></u>	<u><u>\$ 594,216</u></u>	<u><u>\$ 1,036,455</u></u>

**01-14 COMMUNITY/SOCIAL SERVICE**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>CONTRACTUAL SERVICES</b>				
5780 Contributions to Other Agencies	\$ 67,115	\$ 68,166	\$ 68,500	\$ 75,000
<b>SUB-TOTAL</b>	<u>\$ 67,115</u>	<u>\$ 68,166</u>	<u>\$ 68,500</u>	<u>\$ 75,000</u>
 <b>GRAND TOTAL</b>	 <u>\$ 67,115</u>	 <u>\$ 68,166</u>	 <u>\$ 68,500</u>	 <u>\$ 75,000</u>
 Auditorium Board - Pay utilities	\$ 6,115	\$ 7,166	\$ 6,500	\$ 12,000
Library	38,500	38,500	39,500	40,500
Health Department	15,000	15,000	15,000	15,000
Pioneer Museum	7,500	7,500	7,500	7,500
	<u>\$ 67,115</u>	<u>\$ 68,166</u>	<u>\$ 68,500</u>	<u>\$ 75,000</u>





**01-15 GOLF COURSE**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>					
5010	Salaries	\$ 16,184	\$ 17,058	\$ 13,429	\$ 12,541
5020	Longevity	274	289	-	275
5030	Overtime	291	-	-	-
5040	Insurance	3,321	3,835	-	-
5050	Social Security	1,236	1,262	1,027	998
5110	Retirement	3,149	3,049	2,283	2,347
5120	Special Qualification Pay	600	363	-	225
	<b>SUB-TOTAL</b>	<u>\$ 25,055</u>	<u>\$ 25,856</u>	<u>\$ 16,739</u>	<u>\$ 16,386</u>
<b>SUPPLIES</b>					
5210	Office Supplies	\$ -	\$ 19	\$ -	\$ -
5350	Equipment Repair & Maintenance	-	-	2,500	2,500
5360	Miscellaneous Repair & Maintenance	9,239	3,097	15,000	15,000
	<b>SUB-TOTAL</b>	<u>\$ 9,239</u>	<u>\$ 3,116</u>	<u>\$ 17,500</u>	<u>\$ 17,500</u>
<b>CONTRACTUAL SERVICES</b>					
5640	Electricity	\$ 13,690	\$ 11,833	\$ 13,000	\$ 13,000
5660	Golf Course Labor	7,410	3,060	5,800	5,800
5760	Rental Equipment	1,548	1,608	1,668	1,728
5770	Miscellaneous Contracted Services	33,013	31,383	40,000	40,000
	<b>SUB-TOTAL</b>	<u>\$ 55,661</u>	<u>\$ 47,884</u>	<u>\$ 60,468</u>	<u>\$ 60,528</u>
<b>CAPITAL OUTLAY</b>					
5820	Buildings	\$ -	\$ -	\$ -	\$ 17,805
	<b>SUB-TOTAL</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,805</u>
	<b>GRAND TOTAL</b>	<u><u>\$ 89,955</u></u>	<u><u>\$ 76,856</u></u>	<u><u>\$ 94,707</u></u>	<u><u>\$ 112,219</u></u>

**01-16 AQUATICS**

*ACCOUNT TREND SUMMARIES*

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 16,184	\$ 16,946	\$ -	\$ -
5020	Longevity	274	289	-	-
5030	Overtime	291	-	-	-
5040	Insurance	3,321	3,835	3,300	3,300
5050	Social Security	1,236	2,051	5,038	5,038
5060	Temporary Hire	-	61,724	65,857	65,857
5090	Worker's Compensation	1,009	1,030	5,100	5,100
5110	Retirement	3,149	3,049	-	-
5120	Special Qualification Pay	600	516	-	-
	<i>SUB-TOTAL</i>	<u>\$ 26,064</u>	<u>\$ 89,440</u>	<u>\$ 79,295</u>	<u>\$ 79,295</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ -	\$ 160	\$ 100	\$ 100
5240	Chemicals	8,489	20,641	16,000	24,000
5280	Fuel/Oil/Lubricants	-	26	-	-
5290	Household & Institutional	8,445	293	3,000	3,000
5350	Equipment Repair & Maintenance	15	55	-	-
5360	Miscellaneous Repair & Maintenance	6,493	5,857	7,000	7,000
	<i>SUB-TOTAL</i>	<u>\$ 23,442</u>	<u>\$ 27,032</u>	<u>\$ 26,100</u>	<u>\$ 34,100</u>
<i>CONTRACTUAL SERVICES</i>					
5530	Engineering/Architectural	\$ 46,150	\$ -	\$ -	\$ -
5570	Telephone	345	305	500	500
5640	Electricity	2,680	7,351	6,000	6,000
5660	Equipment Repair & Maintenance	4,260	31,440	6,800	6,800
5770	Miscellaneous Contracted Services	-	5,763	15,000	15,000
	<i>SUB-TOTAL</i>	<u>\$ 53,435</u>	<u>\$ 44,859</u>	<u>\$ 28,300</u>	<u>\$ 28,300</u>
<i>CAPITAL OUTLAY</i>					
5820	Buildings	\$ -	\$ -	\$ -	\$ 14,000
5830	Improvements Other Than Buildings	693,727	-	-	-
	<i>SUB-TOTAL</i>	<u>\$ 693,727</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,000</u>
	<i>GRAND TOTAL</i>	<u>\$ 796,668</u>	<u>\$ 161,331</u>	<u>\$ 133,695</u>	<u>\$ 155,695</u>

\*2022 No splitting the payroll among departments  
 \*\*2020 Pool did not open due to Covid-19 pandemic

**01-17 MUNICIPAL AIRPORT**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>					
5010	Salaries	\$ 21,841	\$ 22,729	\$ -	\$ 24,280
5020	Longevity	1,033	1,063	-	1,062
5030	Overtime	398	-	-	-
5040	Insurance	6,643	7,670	-	8,093
5050	Social Security	1,572	1,682	-	1,939
5110	Retirement	4,178	4,234	-	4,562
	<b>SUB-TOTAL</b>	<u>\$ 35,665</u>	<u>\$ 37,378</u>	<u>\$ -</u>	<u>\$ 39,936</u>
<b>SUPPLIES</b>					
5210	Office Supplies	\$ -	\$ 45	\$ 50	\$ 50
5230	Aviation Fuel Purchases	73,692	76,930	120,000	130,000
5240	Chemicals	-	-	2,000	2,000
5350	Equipment Repair & Maintenance	-	954	-	1,000
5360	Miscellaneous Repair & Maintenance	2,906	1,954	4,500	3,500
	<b>SUB-TOTAL</b>	<u>\$ 76,598</u>	<u>\$ 79,883</u>	<u>\$ 126,550</u>	<u>\$ 136,550</u>
<b>CONTRACTUAL SERVICES</b>					
5560	Other Professional	\$ 12,480	\$ 12,480	\$ 12,500	\$ 12,500
5570	Telephone	6,097	11,171	4,000	12,000
5640	Electricity	4,844	5,099	6,000	6,000
5660	Equipment Repair & Maintenance	2,744	1,590	3,200	3,200
5665	Technology Information	2,967	3,315	2,895	2,153
5680	FBO Fuel Markup	36,787	43,557	40,800	39,000
5750	Insurance	971	971	-	-
5770	Miscellaneous Contracted Services	14,739	8,626	95,600	20,000
	<b>SUB-TOTAL</b>	<u>\$ 81,629</u>	<u>\$ 86,809</u>	<u>\$ 164,995</u>	<u>\$ 94,853</u>
<b>CAPITAL OUTLAY</b>					
5830	Improvements Other Than Buildings	\$ 473,038	\$ -	\$ -	\$ 120,000
5831	Construction Cost	-	17,484	-	-
5840	Machinery & Equipment	-	-	25,988	-
	<b>SUB-TOTAL</b>	<u>\$ 473,038</u>	<u>\$ 17,484</u>	<u>\$ 25,988</u>	<u>\$ 120,000</u>
	<b>GRAND TOTAL</b>	<u>\$ 666,930</u>	<u>\$ 221,554</u>	<u>\$ 317,533</u>	<u>\$ 391,339</u>

\*2022 No splitting the payroll among departments

**01-18 NON DEPARTMENTAL**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>					
5010	Salaries	\$ 157,183	\$ 169,918	\$ 141,326	\$ 116,379
5040	Insurance	15,956	19,392	21,600	19,200
5050	Social Security	12,500	12,890	11,408	9,408
5090	Worker's Compensation	290	2,295	300	310
5110	Retirement	29,436	28,645	25,351	22,136
5130	Special Allowance	6,758	2,253	7,800	6,600
	<b>SUB-TOTAL</b>	<u>\$ 222,123</u>	<u>\$ 235,393</u>	<u>\$ 207,785</u>	<u>\$ 174,033</u>
<b>SUPPLIES</b>					
5210	Office Supplies	\$ 3,325	\$ 5,279	\$ 5,000	\$ 5,000
5290	Household & Institutional	2,461	2,605	3,000	3,000
5350	Equipment Repair & Maintenance	4,134	3,239	3,000	3,000
5360	Miscellaneous Repair & Maintenance	8,584	549	5,000	5,000
	<b>SUB-TOTAL</b>	<u>\$ 18,504</u>	<u>\$ 11,672</u>	<u>\$ 16,000</u>	<u>\$ 16,000</u>
<b>CONTRACTUAL SERVICES</b>					
5540	Legal	\$ 1,857	\$ -	\$ 2,000	\$ 2,000
5570	Telephone	7,068	6,396	7,600	7,600
5580	Postage	12,813	12,322	7,500	7,500
5610	Printing & Binding	806	-	1,000	1,000
5630	Gas	886	890	1,100	1,100
5640	Electricity	14,491	29,748	15,000	15,000
5650	Building Repair & Maintenance	1,350	1,230	2,000	2,000
5660	Equipment Repair & Maintenance	40,617	26,719	15,000	15,000
5665	Technology Information	10,358	5,307	4,212	3,866
5710	Dues/Subscriptions/Memberships	9,398	8,487	12,000	12,000
5735	Credit Card Processing Fees	-	153	-	-
5750	Insurance	188,389	190,037	190,000	190,000
5770	Miscellaneous Contracted Services	30,295	23,850	30,000	25,000
	<b>SUB-TOTAL</b>	<u>\$ 318,328</u>	<u>\$ 305,139</u>	<u>\$ 287,412</u>	<u>\$ 282,066</u>
<b>CAPITAL OUTLAY</b>					
5830	Improvements Other Than Buildings	\$ 82,497	\$ -	\$ -	\$ -
5840	Machinery & Equipment	-	-	-	15,000
	<b>SUB-TOTAL</b>	<u>\$ 82,497</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,000</u>
<b>OTHER FINANCING USES</b>					
5990	Transfers Out	\$ 831,925	\$ 901,966	\$ 858,306	\$ 927,177
	<b>SUB-TOTAL</b>	<u>\$ 831,925</u>	<u>\$ 901,966</u>	<u>\$ 858,306</u>	<u>\$ 927,177</u>
	<b>GRAND TOTAL</b>	<u><u>\$ 1,473,377</u></u>	<u><u>\$ 1,454,170</u></u>	<u><u>\$ 1,369,503</u></u>	<u><u>\$ 1,414,276</u></u>

**25-25 SENIOR NUTRITION ACTIVITIES PROGRAM**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 162,072	\$ 168,695	\$ 175,775	\$ 183,868
5020	Longevity	3,410	2,380	2,635	2,450
5040	Insurance	31,248	38,772	32,000	32,000
5050	Social Security	13,555	13,604	14,240	14,941
5060	Temporary Hire	10,087	9,255	7,735	8,991
5070	Uniforms	512	-	702	702
5080	Termination Pay	2,918	-	-	-
5090	Worker's Compensation	1,967	2,892	2,500	2,500
5110	Retirement	30,536	29,118	30,330	33,537
5130	Special Allowance	1,689	562	-	-
	<b>SUB-TOTAL</b>	<u>\$ 257,994</u>	<u>\$ 265,278</u>	<u>\$ 265,917</u>	<u>\$ 278,989</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 1,987	\$ 2,907	\$ 3,100	\$ 4,000
5270	Food	96,556	93,742	79,000	91,000
5280	Fuel/Oil/Lubricants	127	-	600	600
5290	Household & Institutional	4,295	4,264	4,000	4,000
5340	Motor Vehicle Repair Material	70	46	1,000	1,000
5350	Equipment Repair & Maintenance	6,909	-	3,000	3,000
5360	Miscellaneous Repair & Maintenance	1,943	1,011	5,500	5,500
5370	Soft Goods	8,838	13,126	9,000	9,000
5390	Project Supplies	1,331	8	1,350	1,350
	<b>SUB-TOTAL</b>	<u>\$ 122,056</u>	<u>\$ 115,104</u>	<u>\$ 106,550</u>	<u>\$ 119,450</u>
<i>CONTRACTUAL SERVICES</i>					
5570	Telephone	\$ 3,162	\$ 3,113	\$ 4,000	\$ 4,000
5590	Travel	430	70	100	100
5630	Gas	2,241	2,945	2,500	2,500
5640	Electricity	7,574	8,268	8,000	8,000
5650	Building Repair & Maintenance	-	366	-	500
5660	Equipment Repair & Maintenance	6,553	5,675	5,000	5,000
5665	Technology Information	3,869	4,237	3,824	3,554
5730	Laundry & Other Sanitation Services	860	767	1,100	1,100
5760	Rental Equipment	5,076	5,256	5,436	7,672
5770	Miscellaneous Contracted Services	20,616	15,046	17,000	17,000
	<b>SUB-TOTAL</b>	<u>\$ 50,381</u>	<u>\$ 45,743</u>	<u>\$ 46,960</u>	<u>\$ 49,426</u>
<i>CAPITAL OUTLAY</i>					
5840	Machinery & Equipment	-	\$ 7,440	-	-
	<b>SUB-TOTAL</b>	<u>\$ -</u>	<u>\$ 7,440</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>GRAND TOTAL</b>	<u>\$ 430,431</u>	<u>\$ 433,565</u>	<u>\$ 419,427</u>	<u>\$ 447,865</u>

**27-27 HOTEL & MOTEL**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>CONTRACTUAL SERVICES</b>				
5540 Legal	\$ -	\$ -	\$ -	\$ -
5770 Miscellaneous Contracted Services	\$ 585,196	\$ 565,496	\$ 640,000	\$ 640,000
<b>SUB-TOTAL</b>	<u>\$ 585,196</u>	<u>\$ 565,496</u>	<u>\$ 640,000</u>	<u>\$ 640,000</u>
<b>GRAND TOTAL</b>	<u>\$ 585,196</u>	<u>\$ 565,496</u>	<u>\$ 640,000</u>	<u>\$ 640,000</u>



**60-51 BILLING & COLLECTION**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>					
5010	Salaries	\$ 104,099	\$ 104,275	\$ 109,613	\$ 108,580
5020	Longevity	1,610	1,805	1,955	500
5030	Overtime	-	130	-	-
5040	Insurance	20,035	24,032	20,000	25,000
5050	Social Security	8,052	8,061	8,559	8,368
5070	Uniforms	-	197	300	300
5080	Termination Pay	1,760	(2,004)	-	-
5090	Worker's Compensation	153	245	300	300
5110	Retirement	16,254	9,048	19,021	19,688
5130	Special Allowance	309	78	320	300
	<b>SUB-TOTAL</b>	<u>\$ 152,272</u>	<u>\$ 145,867</u>	<u>\$ 160,068</u>	<u>\$ 163,036</u>
<b>SUPPLIES</b>					
5210	Office Supplies	\$ 2,382	\$ 2,931	\$ 2,500	\$ 2,500
5360	Miscellaneous Repair & Maintenance	2,334	61	800	800
5380	Doubtful Account Expense	65,593	47,026	45,000	45,000
	<b>SUB-TOTAL</b>	<u>\$ 70,309</u>	<u>\$ 50,018</u>	<u>\$ 48,300</u>	<u>\$ 48,300</u>
<b>CONTRACTUAL SERVICES</b>					
5540	Legal	\$ -	\$ 769	\$ -	\$ -
5570	Telephone	1,326	1,168	2,000	2,000
5580	Postage	14,849	15,677	16,000	16,000
5590	Travel	16	-	100	100
5610	Printing & Binding	4,120	5,476	5,000	5,000
5660	Equipment Repair & Maintenance	11,459	5,532	22,000	22,000
5665	Technology Information	2,184	2,125	1,955	1,775
5720	Franchise Fee	387,356	236,283	242,688	295,053
5740	Administrative Tax	831,798	825,514	1,019,267	1,286,533
5760	Rental Equipment	-	-	-	4,392
5770	Miscellaneous Contracted Services	3,948	6,059	4,000	6,000
5790	Depreciation Expense	6,694	4,048	8,800	4,100
	<b>SUB-TOTAL</b>	<u>\$ 1,263,750</u>	<u>\$ 1,102,651</u>	<u>\$ 1,321,810</u>	<u>\$ 1,642,953</u>
<b>TRANSFERS</b>					
5990	Transfers Out	\$ -	\$ 961,750	\$ 892,000	\$ 1,227,500
	<b>SUB-TOTAL</b>	<u>\$ -</u>	<u>\$ 961,750</u>	<u>\$ 892,000</u>	<u>\$ 1,227,500</u>
	<b>GRAND TOTAL</b>	<u>\$ 1,486,331</u>	<u>\$ 2,260,286</u>	<u>\$ 2,422,178</u>	<u>\$ 3,081,789</u>

**60-52 SOURCE OF SUPPLY**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>					
5010	Salaries	\$ 151,212	\$ 167,829	\$ 181,538	\$ 185,726
5020	Longevity	1,129	1,116	869	711
5030	Overtime	2,713	2,023	3,600	3,600
5040	Insurance	33,946	43,386	30,300	30,300
5050	Social Security	11,522	12,752	14,637	14,969
5070	Uniforms	1,069	1,128	1,575	1,575
5080	Termination Pay	2,042	192	500	500
5090	Worker's Compensation	1,386	1,271	2,500	2,500
5110	Retirement	23,753	8,348	32,526	35,222
5120	Special Qualification Pay	1,950	3,847	4,500	5,140
5130	Special Allowance	309	77	320	-
	<b>SUB-TOTAL</b>	<u>\$ 231,031</u>	<u>\$ 241,969</u>	<u>\$ 272,865</u>	<u>\$ 280,243</u>
<b>SUPPLIES</b>					
5210	Office Supplies	\$ 1,300	\$ 277	\$ 1,000	\$ 2,200
5240	Chemicals	4,020	6,416	8,000	10,000
5280	Fuel/Oil/Lubricants	8,274	10,242	9,000	10,400
5290	Household & Institutional	52	160	400	400
5330	Electrical Supplies	-	-	500	500
5340	Motor Vehicle Repair Material	2,566	1,831	6,500	6,500
5350	Equipment Repair & Maintenance	1,858	94	1,000	1,000
5360	Miscellaneous Repair & Maintenance	19,829	19,683	48,000	53,000
	<b>SUB-TOTAL</b>	<u>\$ 37,899</u>	<u>\$ 38,703</u>	<u>\$ 74,400</u>	<u>\$ 84,000</u>
<b>CONTRACTUAL SERVICES</b>					
5530	Engineering/Architectural	\$ 24,651	\$ 41,340	\$ 25,000	\$ 75,000
5540	Legal	-	648	20,000	20,000
5570	Telephone	8,001	1,307	2,600	2,600
5580	Postage	7	14	500	500
5590	Travel	2,887	2,639	3,000	6,000
5610	Printing & Binding	123	394	-	-
5620	Water Purchases	73,462	74,488	85,000	85,000
5640	Electricity	245,689	277,712	300,000	300,000
5660	Equipment Repair & Maintenance	5,443	2,408	5,000	5,000
5665	Information Technology	11,017	11,076	12,579	22,059
5710	Dues/Subscriptions/Memberships	340	550	1,500	1,500
5760	Rental Equipment	21,449	20,570	18,444	68,520
5770	Miscellaneous Contracted Services	95,589	96,933	107,000	107,000
5790	Depreciation Expense	426,464	485,077	465,000	500,000
	<b>SUB-TOTAL</b>	<u>\$ 915,122</u>	<u>\$ 1,015,156</u>	<u>\$ 1,045,623</u>	<u>\$ 1,193,179</u>
<b>CAPITAL OUTLAY</b>					
5810	Land	\$ -	\$ -	\$ 250,000	\$ 250,000
5820	Buildings	-	-	25,000	-
5830	Improvements Other Than Buildings	56,842	35,343	152,000	1,402,000
5840	Machinery & Equipment	-	-	25,000	70,000
	<b>SUB-TOTAL</b>	<u>\$ 56,842</u>	<u>\$ 35,343</u>	<u>\$ 452,000</u>	<u>\$ 1,722,000</u>
	<b>GRAND TOTAL</b>	<u>\$ 1,240,894</u>	<u>\$ 1,331,171</u>	<u>\$ 1,844,888</u>	<u>\$ 3,279,422</u>



**60-53 PURIFICATION PLANT**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>					
5010	Salaries	\$ 229,211	\$ 211,804	\$ 254,870	\$ 275,908
5020	Longevity	2,678	1,987	1,246	1,504
5030	Overtime	27,486	25,991	33,000	40,000
5040	Insurance	49,032	45,902	40,000	54,000
5050	Social Security	19,343	17,843	22,802	25,577
5070	Uniforms	1,543	1,641	2,000	2,000
5080	Termination Pay	7,370	(1,126)	400	400
5090	Worker's Compensation	5,262	7,161	4,300	4,300
5100	Unemployment Compensation	6,705	2,492	-	-
5110	Retirement	40,823	2,083	50,671	60,181
5120	Special Qualification Pay	6,006	8,700	8,550	16,525
	<b>SUB-TOTAL</b>	<u>\$ 395,459</u>	<u>\$ 324,478</u>	<u>\$ 417,839</u>	<u>\$ 480,395</u>
<b>SUPPLIES</b>					
5210	Office Supplies	\$ 4,051	\$ 6,303	\$ 7,250	\$ 11,500
5240	Chemicals	102,806	62,320	120,000	148,750
5280	Fuel/Oil/Lubricants	3,283	1,759	4,000	4,000
5290	Household & Institutional	1,082	1,765	1,500	1,500
5320	Plumbing Supplies	-	-	-	1,000
5330	Electrical Supplies	-	-	-	1,000
5340	Motor Vehicle Repair Material	1,300	626	3,000	3,000
5350	Equipment Repair & Maintenance	16	314	9,000	9,000
5360	Miscellaneous Repair & Maintenance	64,387	21,594	85,000	85,000
	<b>SUB-TOTAL</b>	<u>\$ 176,925</u>	<u>\$ 94,681</u>	<u>\$ 229,750</u>	<u>\$ 264,750</u>
<b>CONTRACTUAL SERVICES</b>					
5530	Engineering/Architectural	\$ 30,775	\$ 40,288	\$ 50,000	\$ 75,000
5570	Telephone	9,569	8,723	10,000	10,000
5580	Postage	1,804	1,850	5,000	2,500
5590	Travel	3,589	3,990	7,000	6,000
5610	Printing & Binding	176	187	500	500
5630	Gas	2,457	4,289	3,000	3,000
5640	Electricity	85,851	77,771	85,000	85,000
5650	Building Repair & Maintenance	-	-	25,000	25,000
5660	Equipment Repair & Maintenance	6,760	5,895	3,000	3,000
5665	Technology Information	9,123	10,824	13,262	12,941
5700	Judgements & Damages	4,510	-	-	-
5710	Dues/Subscriptions/Memberships	1,322	892	1,500	1,500
5760	Rental Equipment	21,360	29,856	30,888	78,432
5770	Miscellaneous Contracted Services	870,132	71,387	140,000	167,000
5790	Depreciation Expense	376,165	396,190	334,000	400,000
	<b>SUB-TOTAL</b>	<u>\$ 1,423,593</u>	<u>\$ 652,142</u>	<u>\$ 708,150</u>	<u>\$ 869,873</u>
<b>CAPITAL OUTLAY</b>					
5820	Buildings	\$ -	\$ -	\$ 40,000	\$ -
5830	Improvements Other Than Buildings	33,700	10,530	20,000	25,000
5840	Machinery & Equipment	-	47,488	373,000	390,500
	<b>SUB-TOTAL</b>	<u>\$ 33,700</u>	<u>\$ 58,018</u>	<u>\$ 433,000</u>	<u>\$ 415,500</u>
	<b>GRAND TOTAL</b>	<u>\$ 2,029,677</u>	<u>\$ 1,129,319</u>	<u>\$ 1,788,739</u>	<u>\$ 2,030,518</u>

**60-54 WATER DISTRIBUTION**

*ACCOUNT TREND SUMMARIES*

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 366,331	\$ 354,603	\$ 402,086	\$ 460,613
5020	Longevity	4,055	4,432	4,789	2,701
5030	Overtime	29,867	26,559	24,000	36,000
5040	Insurance	93,852	98,600	94,628	85,000
5050	Social Security	29,615	29,001	34,362	39,299
5070	Uniforms	3,902	1,884	4,800	4,800
5080	Termination Pay	7,173	(1,767)	-	-
5090	Worker's Compensation	9,527	8,739	11,000	11,000
5100	Unemployment Compensation	-	2,447	400	400
5110	Retirement	64,708	(1,205)	76,360	92,469
5120	Special Qualification Pay	5,875	14,113	18,300	14,400
	<i>SUB-TOTAL</i>	<u>\$ 614,905</u>	<u>\$ 537,406</u>	<u>\$ 670,725</u>	<u>\$ 746,682</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 382	\$ 1,169	\$ 1,500	\$ 1,500
5240	Chemicals	866	885	200	500
5280	Fuel/Oil/Lubricants	13,992	16,030	20,000	20,000
5290	Household & Institutional	637	666	1,000	1,000
5320	Plumbing Supplies	-	-	-	500
5340	Motor Vehicle Repair Material	7,780	3,364	12,000	12,000
5350	Equipment Repair & Maintenance	857	892	14,500	14,500
5360	Miscellaneous Repair & Maintenance	177,736	74,458	170,000	219,500
	<i>SUB-TOTAL</i>	<u>\$ 202,250</u>	<u>\$ 97,464</u>	<u>\$ 219,200</u>	<u>\$ 269,500</u>
<i>CONTRACTUAL SERVICES</i>					
5530	Engineering/Architectural	\$ 20,033	\$ 44,095	\$ 15,000	\$ 26,000
5540	Legal	3,873	80,367	2,500	2,500
5570	Telephone	4,974	10,771	5,200	7,000
5590	Travel	1,443	2,313	5,000	5,000
5600	Advertising	-	301	-	-
5610	Printing & Binding	929	367	-	-
5630	Gas	-	-	600	600
5640	Electricity	1,338	1,304	2,000	2,000
5660	Equipment Repair & Maintenance	15,424	7,418	21,000	15,000
5665	Technology Information	9,480	11,403	10,208	10,458
5710	Dues/Subscriptions/Memberships	1,350	1,235	1,500	2,000
5760	Rental Equipment	108,223	119,244	122,340	130,260
5770	Miscellaneous Contracted Services	58,763	130,227	38,000	100,740
5790	Depreciation Expense	302,484	357,634	289,200	370,000
	<i>SUB-TOTAL</i>	<u>\$ 528,314</u>	<u>\$ 766,679</u>	<u>\$ 512,548</u>	<u>\$ 671,558</u>
<i>CAPITAL OUTLAY</i>					
5830	Improvements Other Than Buildings	\$ 49,557	\$ 178,500	\$ -	\$ -
5831	Construction Cost	-	593,055	-	-
5840	Machinery & Equipment	-	-	6,500	-
	<i>SUB-TOTAL</i>	<u>\$ 49,557</u>	<u>\$ 771,555</u>	<u>\$ 6,500</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u>\$ 1,395,026</u>	<u>\$ 2,173,104</u>	<u>\$ 1,408,973</u>	<u>\$ 1,687,740</u>

**60-55 WASTEWATER COLLECTION**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>				
5010 Salaries	\$ 79,139	\$ 103,250	\$ 141,177	\$ 148,965
5020 Longevity	730	802	934	1,006
5030 Overtime	10,436	11,749	11,000	14,000
5040 Insurance	12,906	21,325	17,500	23,600
5050 Social Security	6,955	8,859	11,751	12,857
5070 Uniforms	599	462	750	750
5080 Termination Pay	916	(1,645)	500	500
5090 Worker's Compensation	1,087	1,149	2,500	2,500
5100 Unemployment Compensation	229	-	-	-
5110 Retirement	13,752	8,077	26,114	30,253
5120 Special Qualification Pay	-	-	-	3,600
<b>SUB-TOTAL</b>	<u>\$ 126,749</u>	<u>\$ 154,028</u>	<u>\$ 212,226</u>	<u>\$ 238,031</u>
<b>SUPPLIES</b>				
5210 Office Supplies	\$ 164	\$ -	\$ 500	\$ 500
5240 Chemicals	-	-	500	500
5280 Fuel/Oil/Lubricants	3,026	2,474	3,000	3,000
5290 Household & Institutional	-	557	500	500
5320 Plumbing Supplies	-	-	-	500
5340 Motor Vehicle Repair Material	387	58	2,000	2,000
5350 Equipment Repair & Maintenance	819	-	3,500	5,000
5360 Miscellaneous Repair & Maintenance	14,196	6,230	25,000	48,000
<b>SUB-TOTAL</b>	<u>\$ 18,592</u>	<u>\$ 9,319</u>	<u>\$ 35,000</u>	<u>\$ 60,000</u>
<b>CONTRACTUAL SERVICES</b>				
5530 Engineering/Architectural	\$ -	\$ -	\$ 3,000	\$ 5,000
5570 Telephone	645	486	1,000	1,000
5590 Travel	-	489	1,000	2,000
5660 Equipment Repair & Maintenance	1,662	1,290	4,000	10,000
5665 Technology Improvements	2,559	2,825	2,792	2,927
5710 Dues/Subscriptions/Memberships	100	280	500	1,000
5760 Rental Equipment	20,340	21,060	21,792	30,048
5770 Miscellaneous Contracted Services	3,619	6,037	25,000	18,840
5790 Depreciation Expense	61,143	61,176	66,270	65,000
<b>SUB-TOTAL</b>	<u>\$ 90,068</u>	<u>\$ 93,643</u>	<u>\$ 125,354</u>	<u>\$ 135,815</u>
<b>GRAND TOTAL</b>	<u>\$ 235,409</u>	<u>\$ 256,990</u>	<u>\$ 372,580</u>	<u>\$ 433,846</u>

**60-56 WASTEWATER TREATMENT**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>					
5010	Salaries	\$ 172,895	\$ 179,150	\$ 202,872	\$ 277,480
5020	Longevity	3,034	3,553	2,656	2,878
5030	Overtime	20,127	18,212	14,000	14,000
5040	Insurance	43,947	46,806	35,477	53,000
5050	Social Security	14,239	15,457	17,899	23,314
5060	Temporary Hire	-	1,224	-	-
5070	Uniforms	1,428	693	1,800	1,800
5080	Termination Pay	1,303	3,011	500	500
5090	Worker's Compensation	2,865	3,527	5,000	5,000
5110	Retirement	30,957	27,354	39,776	54,856
5120	Special Qualification Pay	5,931	11,428	13,950	9,900
	<b>SUB-TOTAL</b>	<u>\$ 296,726</u>	<u>\$ 310,415</u>	<u>\$ 333,930</u>	<u>\$ 442,728</u>
<b>SUPPLIES</b>					
5210	Office Supplies	\$ 628	\$ 793	\$ 1,500	\$ 1,500
5240	Chemicals	32,258	28,528	50,000	58,000
5280	Fuel/Oil/Lubricants	2,759	3,927	6,000	6,000
5290	Household & Institutional	1,626	1,336	2,000	2,000
5320	Plumbing Supplies	-	317	500	500
5330	Electrical Supplies	-	-	1,000	1,000
5340	Motor Vehicle Repair Material	1,415	570	2,000	2,000
5350	Equipment Repair & Maintenance	522	52	7,000	7,000
5360	Miscellaneous Repair & Maintenance	17,181	1,560	65,000	74,500
	<b>SUB-TOTAL</b>	<u>\$ 56,389</u>	<u>\$ 37,083</u>	<u>\$ 135,000</u>	<u>\$ 152,500</u>
<b>CONTRACTUAL SERVICES</b>					
5530	Engineering/Architectural	\$ 1,720	\$ -	\$ 10,000	\$ 37,000
5570	Telephone	10,610	11,477	15,000	15,000
5580	Postage	2,235	2,271	4,500	4,500
5590	Travel	565	619	1,000	1,000
5630	Gas	602	765	2,000	2,000
5640	Electricity	118,014	116,369	120,000	120,000
5660	Equipment Repair & Maintenance	3,721	2,156	5,000	5,000
5665	Technology Improvements	9,627	8,901	10,471	10,497
5710	Dues/Subscriptions/Memberships	300	300	1,000	1,000
5760	Rental Equipment	43,644	45,168	46,752	56,376
5770	Miscellaneous Contracted Services	149,785	118,620	171,000	145,000
5790	Depreciation Expense	360,306	350,625	359,300	355,000
	<b>SUB-TOTAL</b>	<u>\$ 701,129</u>	<u>\$ 657,271</u>	<u>\$ 746,023</u>	<u>\$ 752,373</u>
<b>CAPITAL OUTLAY</b>					
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ 20,000	25,000
5840	Machinery & Equipment	-	22,556	273,000	305,000
	<b>SUB-TOTAL</b>	<u>\$ -</u>	<u>\$ 22,556</u>	<u>\$ 293,000</u>	<u>\$ 330,000</u>
	<b>GRAND TOTAL</b>	<u>\$ 1,054,244</u>	<u>\$ 1,027,325</u>	<u>\$ 1,507,953</u>	<u>\$ 1,677,601</u>

**60 WATER AND WASTEWATER SYSTEM IMPROVEMENT BONDS  
DEBT SERVICE**

*ACCOUNT TREND SUMMARIES*

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>60-43 2021 TWDB BOND WATER SYSTEM</b>				
5530 Engineering Costs	\$ 6,177	\$ 56,500	\$ -	\$ -
5600 Advertising	365	333	-	-
5770 Miscellaneous Contracted Services	-	111,221	-	-
5950 Bond Costs	-	500	1,500	1,500
5960 Principal Retirement	-	-	103,000	103,000
5970 Interest Expense	-	6,868	17,253	16,635
<b>SUB-TOTAL</b>	<u>\$ 6,542</u>	<u>\$ 175,422</u>	<u>\$ 121,753</u>	<u>\$ 121,135</u>
<b>60-44 2021 TWDB BOND SEWER SYSTEM</b>				
5530 Engineering Costs	\$ 2,407	\$ 59,100	\$ -	\$ -
5600 Advertising	365	337	-	-
5770 Miscellaneous Contracted Services	-	97,832	-	-
5950 Bond Costs	-	500	1,500	1,500
5960 Principal Retirement	-	-	110,000	115,000
5970 Interest Expense	-	8,513	21,386	20,726
<b>SUB-TOTAL</b>	<u>\$ 2,772</u>	<u>\$ 166,282</u>	<u>\$ 132,886</u>	<u>\$ 137,226</u>
<b>60-47 2014 TWDB BOND WELL FIELD</b>				
5950 Bond Costs	\$ 1,500	\$ 1,500	\$ 1,700	\$ 1,500
5960 Principal Retirement	95,000	95,000	95,000	95,000
5970 Interest Expense	28,972	29,209	28,057	26,803
<b>SUB-TOTAL</b>	<u>\$ 125,472</u>	<u>\$ 125,709</u>	<u>\$ 124,757</u>	<u>\$ 123,303</u>
<b>60-48 2015 BOND REFUNDING</b>				
5950 Bond Costs	\$ 2,365	\$ 835	\$ 1,600	\$ 1,600
5960 Principal Retirement	550,000	1,210,000	1,250,000	1,295,000
5970 Interest Expense	230,404	217,920	184,275	140,525
5980 Fiscal Charges	(95,279)	(95,279)	(95,279)	(95,279)
<b>SUB-TOTAL</b>	<u>\$ 687,490</u>	<u>\$ 1,333,476</u>	<u>\$ 1,340,596</u>	<u>\$ 1,341,846</u>
<b>60-49 2016 TWDB BOND WATER SYSTEM</b>				
5831 Construction Costs	\$ 1,192,202	\$ 464,801	\$ -	\$ -
5950 Bond Costs	1,600	1,600	1,800	1,600
5960 Principal Retirement	245,000	245,000	245,000	245,000
5970 Interest Expense	16,513	17,021	16,836	16,836
<b>SUB-TOTAL</b>	<u>\$ 1,455,315</u>	<u>\$ 728,422</u>	<u>\$ 263,636</u>	<u>\$ 263,436</u>
<b>60-57 2011 BOND REFUNDING</b>				
5950 Bond Costs	\$ 1,450	\$ 1,050	\$ -	\$ -
5960 Principal Retirement	625,000	-	-	-
5970 Interest Expense	14,645	-	-	-
5980 Fiscal Charges	(29,815)	-	-	-
<b>SUB-TOTAL</b>	<u>\$ 611,280</u>	<u>\$ 1,050</u>	<u>\$ -</u>	<u>\$ -</u>
<b>GRAND TOTAL</b>	<u><u>\$ 2,888,871</u></u>	<u><u>\$ 2,530,361</u></u>	<u><u>\$ 1,983,628</u></u>	<u><u>\$ 1,986,946</u></u>

**62-62 EMERGENCY MEDICAL SERVICE**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>				
5010 Salaries	\$ 687,143	\$ 680,460	\$ 753,989	\$ 793,928
5020 Longevity	8,935	9,153	9,022	6,060
5030 Overtime	62,689	81,720	68,000	70,000
5040 Insurance	132,724	146,715	133,000	120,000
5050 Social Security	13,646	14,610	17,791	18,601
5070 Uniforms	437	428	10,000	10,000
5080 Termination Pay	39,445	4,591	38,320	38,320
5090 Worker's Compensation	8,068	5,105	8,000	8,000
5110 Retirement	368,178	223,925	160,116	167,410
5120 Special Qualification Pay	20,981	8,288	19,350	21,750
5130 Special Allowance	-	-	852	-
<b>SUB-TOTAL</b>	<u>\$ 1,342,246</u>	<u>\$ 1,174,995</u>	<u>\$ 1,218,440</u>	<u>\$ 1,254,069</u>
<b>SUPPLIES</b>				
5210 Office Supplies	\$ 77	\$ 1,697	\$ 1,000	\$ 1,700
5240 Chemicals	-	-	700	-
5280 Fuel/Oil/Lubricants	6,578	7,270	8,000	8,000
5340 Motor Vehicle Repair Material	2,773	2,603	6,000	6,000
5350 Equipment Repair & Maintenance	312	-	300	300
5360 Miscellaneous Repair & Maintenance	25,239	39,091	35,000	35,000
5380 Doubtful Account Expense	297,888	311,002	340,000	320,000
<b>SUB-TOTAL</b>	<u>\$ 332,867</u>	<u>\$ 361,663</u>	<u>\$ 391,000</u>	<u>\$ 371,000</u>
<b>CONTRACTUAL SERVICES</b>				
5540 Legal	\$ 8,680	\$ -	\$ 8,000	\$ 5,000
5550 Medical	2,475	-	-	-
5570 Telephone	4,083	3,215	4,500	4,500
5590 Travel	11,653	19,793	10,000	20,000
5630 Gas	1,921	3,273	2,000	30,000
5640 Electricity	5,267	6,025	6,000	6,000
5660 Equipment Repair & Maintenance	6,648	6,508	6,000	6,500
5665 Technology Information	12,918	14,677	13,631	12,925
5710 Dues/Subscriptions/Memberships	5,266	5,572	5,000	5,500
5720 Franchise Fee	45,452	45,136	44,938	47,479
5740 Administrative Tax	187,026	186,730	190,015	201,606
5760 Rental Equipment	188,542	196,644	145,632	208,080
5770 Miscellaneous Contracted Services	11,385	12,721	20,000	20,000
5790 Depreciation Expense	19,453	19,409	20,000	20,000
<b>SUB-TOTAL</b>	<u>\$ 510,769</u>	<u>\$ 519,703</u>	<u>\$ 475,716</u>	<u>\$ 587,590</u>
<b>DEBT SERVICE</b>				
5960 Principal Retirement	\$ 4,699	\$ 4,699	\$ 4,699	\$ 4,699
5970 Interest Expense	308	308	308	308
<b>SUB-TOTAL</b>	<u>\$ 5,007</u>	<u>\$ 5,007</u>	<u>\$ 5,007</u>	<u>\$ 5,007</u>
<b>GRAND TOTAL</b>	<u><u>\$ 2,190,889</u></u>	<u><u>\$ 2,061,368</u></u>	<u><u>\$ 2,090,163</u></u>	<u><u>\$ 2,217,666</u></u>

**63-63 REFUSE RESIDENTIAL**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>					
5010	Salaries	\$ 197,628	\$ 37,077	\$ -	\$ -
5020	Longevity	4,999	1,080	-	-
5030	Overtime	5,213	-	-	-
5040	Insurance	53,523	16,955	-	-
5050	Social Security	15,203	2,725	-	-
5070	Uniforms	1,107	-	-	-
5080	Termination Pay	(1,149)	(7,676)	-	-
5090	Worker's Compensation	6,525	3,892	-	-
5100	Unemployment Compensation	-	1,800	-	-
5110	Retirement	35,094	24,789	-	-
5120	Special Qualification Pay	450	-	-	-
5130	Special Allowance	1,085	-	-	-
	<b>SUB-TOTAL</b>	<u>\$ 319,678</u>	<u>\$ 80,642</u>	<u>\$ -</u>	<u>\$ -</u>
<b>SUPPLIES</b>					
5210	Office Supplies	\$ 209	\$ 55	\$ -	\$ -
5240	Chemicals	13	-	-	-
5280	Fuel/Oil/Lubricants	47,902	14,424	-	-
5290	Household & Institutional	46	10	-	-
5340	Motor Vehicle Repair Material	22,617	1,015	-	-
5350	Equipment Repair & Maintenance	8,958	173	-	-
5360	Miscellaneous Repair & Maintenance	59,393	52	-	-
5380	Doubtful Account Expense	18,678	9,733	-	-
	<b>SUB-TOTAL</b>	<u>\$ 157,816</u>	<u>\$ 25,462</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CONTRACTUAL SERVICES</b>					
5540	Legal	\$ 7,159	\$ 41	\$ -	\$ -
5570	Telephone	1,117	734	-	-
5640	Electricity	-	406	-	-
5660	Equipment Repair & Maintenance	93,345	3,552	-	-
5665	Technology Improvements	7,325	-	-	-
5710	Dues/Subscriptions/Memberships	144	-	-	-
5720	Franchise Fee	64,248	48,899	-	-
5740	Administrative Tax	194,422	173,225	-	-
5760	Rental Equipment	72,732	42,720	-	-
5770	Miscellaneous Contracted Services	254,188	7,370	-	-
5790	Depreciation Expense	4,029	3,516	-	-
	<b>SUB-TOTAL</b>	<u>\$ 698,709</u>	<u>\$ 280,463</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>GRAND TOTAL</b>	<u>\$ 1,176,203</u>	<u>\$ 386,567</u>	<u>\$ -</u>	<u>\$ -</u>

\*2021 Departments were consolidated into Disposal 64

**63-64 REFUSE DISPOSAL & RECYCLING**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>					
5010	Salaries	\$ 73,348	\$ 226,153	\$ 212,119	\$ 221,243
5020	Longevity	390	1,617	2,750	1,670
5030	Overtime	654	2,297	3,300	3,300
5040	Insurance	12,113	45,561	41,000	41,000
5050	Social Security	9,706	20,884	21,573	22,945
5060	Temporary Hire	51,718	52,876	62,937	71,928
5070	Uniforms	463	845	800	800
5080	Termination Pay	871	7,485	-	-
5090	Worker's Compensation	1,983	5,421	9,300	9,300
5100	Unemployment Compensation	-	-	945	945
5110	Retirement	10,765	16,749	37,242	41,042
5120	Special Qualification Pay	-	787	900	1,800
5130	Special Allowance	1,085	1,085	-	-
	<b>SUB-TOTAL</b>	<u>\$ 163,096</u>	<u>\$ 381,760</u>	<u>\$ 392,866</u>	<u>\$ 415,973</u>
<b>SUPPLIES</b>					
5210	Office Supplies	\$ 499	\$ (277)	\$ 100	\$ 300
5240	Chemicals	19	48	-	-
5280	Fuel/Oil/Lubricants	12,633	17,072	21,000	34,000
5290	Household & Institutional	81	179	240	240
5340	Motor Vehicle Repair Material	10,428	13,715	10,000	17,000
5350	Equipment Repair & Maintenance	3,644	8,125	5,000	5,000
5360	Miscellaneous Repair & Maintenance	4,651	10,677	5,000	5,000
5380	Doubtful Account Expence	-	-	10,000	10,000
	<b>SUB-TOTAL</b>	<u>\$ 31,955</u>	<u>\$ 49,539</u>	<u>\$ 51,340</u>	<u>\$ 71,540</u>
<b>CONTRACTUAL SERVICES</b>					
5530	Engineering/Architectural	9,659	-	2,100	2,500
5570	Telephone	3,368	3,896	2,500	3,500
5590	Travel	319	1,017	-	-
5620	Water	540	563	500	500
5640	Electricity	3,161	3,164	2,100	3,000
5660	Equipment Repair & Maintenance	15,628	31,358	17,000	28,000
5665	Technology Information	4,717	7,258	12,646	12,523
5710	Dues/Subscriptions/Memberships	-	290	-	-
5720	Franchise Fee	-	-	40,386	49,238
5740	Administrative Tax	-	-	144,888	144,888
5760	Rental Equipment	52,476	55,174	56,208	78,876
5770	Miscellaneous Contracted Services	40,942	953,705	860,000	955,000
5790	Depreciation Expense	25,904	25,194	34,700	30,000
	<b>SUB-TOTAL</b>	<u>\$ 156,714</u>	<u>\$ 1,081,619</u>	<u>\$ 1,173,028</u>	<u>\$ 1,308,025</u>
<b>CAPITAL OUTLAY</b>					
5830	Improvements Other Than Buildings	\$ 38,560	\$ 58,294	\$ -	\$ 16,500
	<b>SUB-TOTAL</b>	<u>\$ 38,560</u>	<u>\$ 58,294</u>	<u>\$ -</u>	<u>\$ 16,500</u>
<b>DEBT SERVICE</b>					
5960	Principal Retirement	\$ 96,484	\$ 40,975	\$ -	\$ -
5970	Interest Expense	3,414	379	-	-
	<b>SUB-TOTAL</b>	<u>\$ 99,898</u>	<u>\$ 41,354</u>	<u>\$ -</u>	<u>\$ -</u>
<b>INTERFUND TRANSFERS</b>					
5990	Transfers out	\$ -	\$ -	\$ 80,000	\$ 88,000
	<b>SUB-TOTAL</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,000</u>	<u>\$ 88,000</u>
	<b>GRAND TOTAL</b>	<u>\$ 490,223</u>	<u>\$ 1,612,566</u>	<u>\$ 1,697,234</u>	<u>\$ 1,900,038</u>

\*2021 Departments were consolidated into Disposal 64



**63-65 REFUSE COMMERCIAL**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>				
5010 Salaries	\$ 117,092	\$ 7,616	\$ -	\$ -
5020 Longevity	880	260	-	-
5030 Overtime	5,344	232	-	-
5040 Insurance	26,297	2,016	-	-
5050 Social Security	9,242	623	-	-
5060 Temporary Hire			-	-
5070 Uniforms	173	-	-	-
5080 Termination Pay	464	(4,011)	-	-
5090 Worker's Compensation	2,206	5,076	-	-
5100 Unemployment Compensation	-	-	-	-
5110 Retirement	18,972	17,194	-	-
5120 Special Qualification Pay	450	-	-	-
5130 Special Allowance	1,085	-	-	-
<b>SUB-TOTAL</b>	<u>\$ 182,205</u>	<u>\$ 29,006</u>	<u>\$ -</u>	<u>\$ -</u>
<b>SUPPLIES</b>				
5210 Office Supplies	\$ 3	\$ -	\$ -	\$ -
5240 Chemicals	15	-	-	-
5280 Fuel/Oil/Lubricants	24,263	1,294	-	-
5290 Household & Institutional	53	-	-	-
5340 Motor Vehicle Repair Material	25,891	1,095	-	-
5350 Equipment Repair & Maintenance	-	-	-	-
5360 Miscellaneous Repair & Maintenance	4,649	27	-	-
<b>SUB-TOTAL</b>	<u>\$ 54,874</u>	<u>\$ 2,416</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CONTRACTUAL SERVICES</b>				
5570 Telephone	\$ 290	\$ 172	\$ -	\$ -
5660 Equipment Repair & Maintenance	22,848	5,122	-	-
5665 Technology Improvements	4,795	-	-	-
5760 Rental Equipment	68,460	42,672	-	-
5770 Miscellaneous Contracted Services	169,504	96	-	-
<b>SUB-TOTAL</b>	<u>\$ 265,897</u>	<u>\$ 48,062</u>	<u>\$ -</u>	<u>\$ -</u>
<b>GRAND TOTAL</b>	<u>\$ 502,976</u>	<u>\$ 79,484</u>	<u>\$ -</u>	<u>\$ -</u>

\*2021 Departments were consolidated into Disposal 64

**70-71 CENTRAL GARAGE AND STORES**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>					
5010	Salaries	\$ 523,043	\$ 449,849	\$ 482,162	\$ 534,111
5020	Longevity	4,903	5,517	4,820	4,830
5030	Overtime	2,719	7,799	7,635	7,635
5040	Insurance	122,809	111,820	116,000	116,000
5050	Social Security	38,371	30,029	38,175	41,966
5070	Uniforms	3,371	1,429	2,340	2,340
5080	Termination Pay	5,302	2,091	500	500
5090	Worker's Compensation	8,547	12,046	9,000	9,000
5100	Unemployment Compensation	1,895	-	-	-
5110	Retirement	74,360	59,832	84,833	98,744
5120	Special Qualification Pay	1,500	1,475	3,900	1,500
	<b>SUB-TOTAL</b>	<u>\$ 786,820</u>	<u>\$ 681,887</u>	<u>\$ 749,365</u>	<u>\$ 816,626</u>
<b>SUPPLIES</b>					
5210	Office Supplies	\$ 2,501	\$ 3,092	\$ 3,000	\$ 3,000
5240	Chemicals	203	572	5,000	5,000
5280	Fuel/Oil/Lubricants	7,582	7,284	8,000	8,000
5290	Household & Institutional	1,550	1,369	1,500	1,500
5340	Motor Vehicle Repair Material	5,199	6,125	6,000	6,000
5350	Equipment Repair & Maintenance	1,948	1,626	2,000	2,000
5360	Miscellaneous Repair & Maintenance	10,864	6,891	15,700	15,700
	<b>SUB-TOTAL</b>	<u>\$ 29,847</u>	<u>\$ 26,959</u>	<u>\$ 41,200</u>	<u>\$ 41,200</u>
<b>CONTRACTUAL SERVICES</b>					
5570	Telephone	\$ 6,667	\$ 6,523	\$ 6,000	\$ 6,000
5580	Postage	54	138	-	-
5610	Printing & Binding	395	234	-	-
5630	Gas	11,130	12,804	12,000	12,000
5640	Electricity	6,244	5,768	7,000	7,000
5660	Equipment Repair & Maintenance	2,835	1,800	2,300	2,300
5665	Technology Information	11,617	15,140	17,124	18,918
5710	Dues/Subscriptions/Memberships	355	116	250	250
5740	Administrative Tax	175,563	192,501	230,406	282,421
5750	Insurance	57,517	52,984	57,000	57,000
5770	Miscellaneous Contracted Services	27,688	8,750	20,000	15,000
5790	Depreciation Expense	406,833	439,400	425,600	440,500
	<b>SUB-TOTAL</b>	<u>\$ 706,898</u>	<u>\$ 736,158</u>	<u>\$ 777,680</u>	<u>\$ 841,389</u>
<b>CAPITAL OUTLAY</b>					
5820	Buildings	\$ -	\$ -	\$ -	\$ 98,000
5840	Machinery & Equipment	349,794	95,483	2,095,000	633,700
5850	Vehicles	501,081	590,529	1,320,500	515,000
	<b>SUB-TOTAL</b>	<u>\$ 850,875</u>	<u>\$ 686,012</u>	<u>\$ 3,415,500</u>	<u>\$ 1,246,700</u>
<b>DEBT SERVICE</b>					
5960	Principal Retirement	\$ 73,394	\$ 217,492	\$ 145,717	\$ 149,331
5970	Interest Expense	19,698	18,163	15,002	11,388
	<b>SUB-TOTAL</b>	<u>\$ 93,092</u>	<u>\$ 235,655</u>	<u>\$ 160,719</u>	<u>\$ 160,719</u>
	<b>GRAND TOTAL</b>	<u><u>\$ 2,467,532</u></u>	<u><u>\$ 2,366,671</u></u>	<u><u>\$ 5,144,464</u></u>	<u><u>\$ 3,106,634</u></u>

**70-75 INFORMATION TECHNOLOGY**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>				
5010 Salaries	\$ 83,963	\$ 88,428	\$ 92,367	\$ 96,608
5020 Longevity	275	335	395	455
5040 Insurance	13,279	15,333	13,280	15,000
5050 Social Security	6,334	6,443	7,372	7,701
5060 Temporary Hire	3,600	1,500	3,600	3,600
5070 Uniforms	-	-	200	200
5080 Termination Pay	227	(27)	-	-
5110 Retirement	12,803	4,096	15,770	17,471
<b>SUB-TOTAL</b>	<u>\$ 120,481</u>	<u>\$ 116,108</u>	<u>\$ 132,984</u>	<u>\$ 141,035</u>
<b>SUPPLIES</b>				
5210 Office Supplies	\$ 2,872	\$ 561	\$ 3,000	\$ 2,000
5280 Fuel/Oil/Lubricants	245	553	500	600
5290 Household & Institutional	57	-	-	-
5340 Motor Vehicle Repair Material	22	29	200	200
5350 Equipment Repair & Maintenance	-	-	200	200
5360 Miscellaneous Repair & Maintenance	732	218	200	200
<b>SUB-TOTAL</b>	<u>\$ 3,928</u>	<u>\$ 1,361</u>	<u>\$ 4,100</u>	<u>\$ 3,200</u>
<b>CONTRACTUAL SERVICES</b>				
5570 Telephone	\$ 2,629	\$ 3,867	\$ 3,000	\$ 3,500
5590 Travel	-	21	500	500
5640 Electricity	2,816	3,323	3,000	3,000
5660 Equipment Repair & Maintenance	1,502	1,438	1,500	1,500
5710 Dues/Subscriptions/Memberships	-	-	300	300
5740 Administrative Tax	14,748	15,066	15,253	16,070
5760 Rental Equipment	4,524	6,255	7,020	7,260
5770 Miscellaneous Contracted Services	303	391	125	400
<b>SUB-TOTAL</b>	<u>\$ 26,569</u>	<u>\$ 30,361</u>	<u>\$ 30,698</u>	<u>\$ 32,530</u>
<b>GRAND TOTAL</b>	<u>\$ 150,978</u>	<u>\$ 147,830</u>	<u>\$ 167,782</u>	<u>\$ 176,765</u>

**82-82 CEMETERY**  
**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<b>PERSONAL SERVICES</b>					
5010	Salaries	\$ 27,104	\$ 28,301	\$ 13,429	\$ 24,681
5020	Longevity	790	820	-	806
5030	Overtime	490	647	-	-
5040	Insurance	6,642	7,669	-	-
5050	Social Security	2,022	2,102	3,320	1,967
5060	Temporary Hire	-	-	29,970	-
5090	Worker's Compensation	-	-	200	200
5110	Retirement	5,238	5,166	2,283	4,628
5120	Special Qualification Pay	599	525	-	225
	<b>SUB-TOTAL</b>	<u>\$ 42,885</u>	<u>\$ 45,230</u>	<u>\$ 49,202</u>	<u>\$ 32,507</u>
<b>SUPPLIES</b>					
5210	Office Supplies	\$ -	\$ 1,925	\$ -	\$ -
5360	Miscellaneous Repair & Maintenance	2,004	3,393	3,500	3,500
	<b>SUB-TOTAL</b>	<u>\$ 2,004</u>	<u>\$ 5,318</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>
<b>CONTRACTUAL SERVICES</b>					
5640	Electricity	\$ 100	\$ 102	\$ 120	\$ 120
5660	Equipment Repair & Maintenance	2,820	10,599	2,500	10,000
5770	Miscellaneous Contracted Services	-	32	-	16,000
	<b>SUB-TOTAL</b>	<u>\$ 2,920</u>	<u>\$ 10,733</u>	<u>\$ 2,620</u>	<u>\$ 26,120</u>
<b>CAPITAL OUTLAY</b>					
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ 5,000	\$ 5,000
	<b>SUB-TOTAL</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
	<b>GRAND TOTAL</b>	<u>\$ 47,809</u>	<u>\$ 61,281</u>	<u>\$ 60,322</u>	<u>\$ 67,127</u>

**85-85 EMPLOYEES' BENEFIT FUND**  
**ACCOUNT TREND SUMMARIES**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-2023</u>
<i>CONTRACTUAL SERVICES</i>				
5500 Insurance Administrator Fee	\$ 497,803	\$ 631,325	\$ 480,000	\$ 600,000
5501 Life Insurance Premium	6,306	6,106	9,000	9,000
5800 Employees' Insurance Claims	<u>1,851,527</u>	<u>2,080,668</u>	<u>1,560,000</u>	<u>2,006,000</u>
<i>SUB-TOTAL</i>	<u>\$ 2,355,636</u>	<u>\$ 2,718,099</u>	<u>\$ 2,049,000</u>	<u>\$ 2,615,000</u>
 <i>GRAND TOTAL</i>	 <u>\$ 2,355,636</u>	 <u>\$ 2,718,099</u>	 <u>\$ 2,049,000</u>	 <u>\$ 2,615,000</u>

**“We lead with trust and respect to provide a vibrant,  
secure community for all”**



**PROFESSIONALISM    INTEGRITY    CONTINUOUS IMPROVEMENT    TEAMWORK**

**7.  
Personnel Schedule  
Departmental Analysis  
and  
Annual Pay Schedule**

**PERSONNEL SCHEDULE  
2022-2023 BUDGET**

<b>PAY GRADE*</b>	<b>POSITIONS</b>	<b>BUDGET 2018-2019</b>	<b>BUDGET 2019-2020</b>	<b>BUDGET 2020-2021</b>	<b>BUDGET 2021-2022</b>	<b>BUDGET 2022-2023</b>
<b>01-01 MAYOR AND COUNCIL</b>						
Part time	Council Member	5.00	5.00	5.00	5.00	5.00
<b>01-02 CITY ADMINISTRATION</b>						
Unclassified	City Manager	1.00	1.00	1.00	1.00	1.00
Unclassified	Assistant CM of Administration	1.00	1.00	1.00	1.00	1.00
11	Executive Secretary	1.00	1.00	1.00	1.00	1.00
12	Communications Manager	0.00	0.00	0.00	0.25	0.25
<b>01-03 FINANCE</b>						
Unclassified	Finance Director	1.00	1.00	1.00	1.00	1.00
10	Accounts Payable Clerk	1.00	1.00	1.00	1.00	1.00
8	Accounting Clerk	1.00	1.00	1.00	1.00	1.00
<b>01-04 COURT AND LEGAL</b>						
8	Court Clerk	0.50	1.00	1.00	1.00	1.00
Part time	City Attorney	1.00	1.00	1.00	1.00	1.00
Part time	Municipal Court Judge	1.00	1.00	1.00	1.00	1.00
<b>01-05 PLANNING &amp; DEVELOPMENT SERVICES</b>						
Unclassified	Assistant CM of Operations	0.25	0.25	0.25	0.75	0.75
13	Combination Inspector	2.00	2.00	2.00	3.00	2.00
15	Building Official	0.00	0.00	0.00	0.00	1.00
8	Clerk	0.50	0.50	0.50	0.50	0.50
<b>01-06 POLICE</b>						
Unclassified	Police Chief	1.00	1.00	1.00	1.00	1.00
Unclassified	Assistant Police Chief	0.00	0.00	0.00	0.00	1.00
17	Lieutenant	1.00	1.00	1.00	1.00	1.00
16	Sergeant	5.00	5.00	5.00	5.00	5.00
15	Corporal	0.00	0.00	0.00	0.00	4.00
13	Patrol Officer	16.00	16.00	16.00	16.00	11.00
13	SRO-Patrol Officer	2.00	2.00	2.00	2.00	2.00
11	Communications Officer	4.00	4.00	4.00	6.00	7.00
11	Administrative Assistant	2.00	2.00	2.00	2.00	2.00
12	Communications Manager	0.00	0.00	0.00	0.25	0.25
<b>01-07 FIRE</b>						
Unclassified	Emergency Services Director	0.50	0.50	0.50	0.50	0.50
17	Assistant Fire Chief	1.50	1.50	1.50	1.50	1.50
13	Firefighter	12.00	12.00	12.00	16.00	14.00
13	Training Officer	0.50	0.50	0.50	0.50	0.50
13	Fire Marshal	0.50	0.50	0.50	0.50	0.50
<b>01-10 STREETS AND SIGNALS</b>						
Unclassified	Assistant Dir. Of Operations	0.25	0.25	0.25	0.50	0.50
12	Foreman	1.00	1.00	1.00	1.00	1.00
8	Equipment Operator II	1.00	1.00	1.00	1.00	1.00
8	Heavy Equipment Operator	1.00	1.00	1.00	0.00	0.00
7/8	Truck Driver	3.00	3.00	3.00	3.00	3.00
7	Street Worker	0.50	0.50	0.50	1.00	1.50
<b>01-11 ANIMAL CONTROL</b>						
10	Animal Control Officer	1.00	1.00	1.00	1.00	1.00
7	Animal Control Worker	1.00	1.00	1.00	1.00	1.00



**PERSONNEL SCHEDULE  
2022-2023 BUDGET**

<b>PAY GRADE*</b>	<b>POSITIONS</b>	<b>BUDGET 2018-2019</b>	<b>BUDGET 2019-2020</b>	<b>BUDGET 2020-2021</b>	<b>BUDGET 2021-2022</b>	<b>BUDGET 2022-2023</b>
<b>01-13 PARKS AND RECREATION</b>						
Unclassified	Director	0.25	0.25	0.25	0.00	0.00
12	Operations Crew Chief	0.25	0.25	0.25	0.50	0.50
7	Parks Worker	4.75	4.75	4.75	6.00	4.75
P/T	Seasonal Parks Worker	3.00	3.00	3.00	0.00	0.00
<b>01-15 GOLF COURSE</b>						
12	Operations Crew Chief	0.25	0.25	0.25	0.25	0.25
<b>01-16 SWIMMING POOL</b>						
12	Operations Crew Chief	0.25	0.25	0.25	0.00	0.00
P/T	Seasonal Part Time:					
	Pool Manager	1.00	1.00	1.00	1.00	1.00
	Assistant Pool Manager	1.00	1.00	1.00	1.00	1.00
	Senior Lifeguard	2.00	2.00	2.00	2.00	2.00
	Lifeguard	18.00	18.00	18.00	18.00	18.00
<b>01-17 AIRPORT</b>						
7	Parks Worker	0.50	0.50	0.50	0.00	0.50
<b>25-25 SENIOR NUTRITION ACTIVITIES PROGRAM</b>						
15	Director	1.00	1.00	1.00	1.00	1.00
8	Food Service Supervisor	1.00	1.00	1.00	1.00	1.00
8	Secretary	1.00	1.00	1.00	1.00	1.00
7	Full Time Cook	1.00	1.00	1.00	1.00	1.00
P/T	Part Time:					
	Van Driver	1.00	0.00	0.00	0.00	0.00
	Kitchen Aide II	0.00	1.00	1.00	1.00	1.00
	Center Clerk	1.00	1.00	1.00	0.00	0.00
<b>60-51 BILLING AND COLLECTIONS</b>						
12	Utility Billing Supervisor	1.00	1.00	1.00	1.00	1.00
8	Clerk	2.00	2.00	1.50	1.50	1.50
<b>60-52 SOURCE OF SUPPLY</b>						
Unclassified	Director	0.20	0.20	0.20	0.20	0.20
12	Water Production Foreman	0.00	0.00	0.00	1.00	1.00
10	Operator	0.25	0.25	0.25	0.25	0.25
10	Operator/Pumper	2.00	2.00	2.00	1.00	1.00
8	Secretary	0.50	0.50	0.50	0.50	0.50
10	Lake keeper/Pumper	1.00	1.00	1.00	1.00	1.00
<b>60-53 WATER PURIFICATION</b>						
Unclassified	Director	0.20	0.20	0.20	0.20	0.20
Unclassified	Asst Utilities Director	0.50	0.50	0.50	0.50	0.50
10	Operator	0.50	0.50	0.50	0.50	0.25
10	Water Plant Operator	3.00	3.00	3.00	3.00	3.00
12	Senior Water Plant Operator	1.00	1.00	1.00	1.00	1.00
12	Communications Manager	0.00	0.00	0.00	0.25	0.25
<b>60-54 WATER DISTRIBUTION</b>						
Unclassified	Director	0.20	0.20	0.20	0.20	0.20
13	Customer Service Representative	1.00	1.00	1.00	1.00	1.00
12	Foreman	1.00	1.00	1.00	1.00	1.00
8	Meter Reader	3.00	3.00	3.00	3.00	3.00
9	Equipment Operator II	1.00	2.00	2.00	2.00	2.00
8	Utility Crew Member	4.00	4.00	4.00	3.00	3.00

**PERSONNEL SCHEDULE  
2022-2023 BUDGET**

<b>PAY GRADE*</b>	<b>POSITIONS</b>	<b>BUDGET 2018-2019</b>	<b>BUDGET 2019-2020</b>	<b>BUDGET 2020-2021</b>	<b>BUDGET 2021-2022</b>	<b>BUDGET 2022-2023</b>
<b>60-55 WASTEWATER COLLECTION</b>						
Unclassified	Director	0.20	0.20	0.20	0.20	0.20
9	Equipment Operator II	2.00	1.00	1.00	1.00	1.00
8	Utility Crew Member	0.00	0.00	0.00	2.00	2.00
<b>60-56 WASTEWATER TREATMENT</b>						
Unclassified	Director	0.20	0.20	0.20	0.20	0.20
Unclassified	Assistant Utilities Director	0.50	0.50	0.50	0.50	0.50
10	Operator	0.25	0.25	0.25	0.25	0.50
11	Wastewater Plant Operator	2.00	2.00	2.00	2.00	2.00
10	Relief Pumper/Operator	1.00	1.00	1.00	1.00	2.00
<b>62-62 EMERGENCY MEDICAL SERVICES</b>						
Unclassified	Emergency Services Director	0.50	0.50	0.50	0.50	0.50
17	Assistant Fire Chief	1.50	1.50	1.50	1.50	1.50
16	Lieutenant	3.00	3.00	3.00	3.00	3.00
13	Paramedic/EMT	5.00	5.00	5.00	5.00	5.00
13	Training Officer	0.50	0.50	0.50	0.50	0.50
13	Fire Marshal	0.50	0.50	0.50	0.50	0.50
10	Insurance Administrator	1.00	1.00	1.00	1.00	1.00
12	Communications Manager	0.00	0.00	0.00	0.25	0.25
<b>63-63 REFUSE COLLECTION-RESIDENTIAL</b>						
Unclassified	Director	0.25	0.25	0.00	0.00	0.00
12	Foreman	0.50	0.50	0.00	0.00	0.00
7	Refuse Collection Operator	5.00	5.00	0.00	0.00	0.00
<b>63-64 REFUSE DISPOSAL</b>						
Unclassified	Assistant CM of Operations	0.25	0.25	0.75	0.25	0.25
12	Foreman	0.00	0.00	1.00	1.00	1.00
8	Equipment Operator II	1.00	1.00	2.00	2.00	2.00
7	Refuse Collection Operator	0.00	0.00	0.00	1.00	1.00
8	Clerk	0.25	0.25	0.50	0.50	0.50
P/T	Landfill/ Drop Off Center Attendant	9.00	9.00	6.00	7.00	7.00
<b>63-65 REFUSE COLLECTION-COMMERCIAL</b>						
Unclassified	Director	0.25	0.25	0.00	0.00	0.00
12	Foreman	0.50	0.50	0.00	0.00	0.00
8	Clerk	0.25	0.25	0.00	0.00	0.00
7	Refuse Collection Operator	2.00	2.00	0.00	0.00	0.00
<b>70-71 CENTRAL GARAGE AND STORES</b>						
Unclassified	Assistant Dir. Of Operations	0.50	0.50	0.50	0.50	0.50
16	Internal Service Manager	1.00	1.00	1.00	1.00	1.00
Unclassified	General Ledger Accountant	1.00	1.00	1.00	1.00	1.00
13	Mechanic	2.00	2.00	2.00	2.00	2.00
8	Clerk	1.00	1.00	1.00	1.00	1.00
10	Building Maintenance Tech	1.00	2.00	2.00	2.00	2.00
10	Welder/Mechanic Assistant	1.00	1.00	0.00	0.00	0.00
10	Tech I	1.00	1.00	1.00	1.00	1.00
7	Service Technician	2.00	2.00	2.00	1.00	1.00
<b>70-75 INFORMATION TECHNOLOGY</b>						
Unclassified	Chief Information Tech Officer	1.00	1.00	1.00	1.00	1.00
11 - Part Time	IT Technician	1.00	1.00	1.00	1.00	1.00

**PERSONNEL SCHEDULE  
2022-2023 BUDGET**

<u>PAY GRADE*</u>	<u>POSITIONS</u>	<u>BUDGET 2018-2019</u>	<u>BUDGET 2019-2020</u>	<u>BUDGET 2020-2021</u>	<u>BUDGET 2021-2022</u>	<u>BUDGET 2022-2023</u>
<b>82-82 CEMETERY</b>						
12	Operations Crew Chief	0.25	0.25	0.25	0.25	0.25
7	Parks Worker	0.25	0.25	0.25	0.00	0.25
P/T	Seasonal Parks Worker	0.00	0.00	0.00	3.00	3.00
<b>TOTAL FULL TIME</b>		<b>137.00</b>	<b>138.50</b>	<b>131.00</b>	<b>140.00</b>	<b>140.00</b>
<b>TOTAL PART TIME</b>		<b>44.00</b>	<b>44.00</b>	<b>41.00</b>	<b>41.00</b>	<b>41.00</b>

Citywide, there wasn't a change in the number of full time employees budgeted for FYE 2023. However, changes were made within the individual departments. An additional Communications Officer is requested in the Police Department to help relieve increased 9-1-1 calls. An additional Fireman/Paramedic is requested to complete the shifts and help to relieve overtime. 3 temporary Fire/EMS positions were removed due to retirement. An additional Waste Water Operator is also requested .

**CITY OF SWEETWATER**  
**PERSONNEL ANNUAL PAY SCHEDULE**  
**2022-23 BUDGET 4.6%**  
**EFFECTIVE 10-01-2022**

GRADE	A	B	C	D	E	F	G	H	I
1	23,477.33	24,252.08	25,052.40	25,879.13	26,733.14	27,615.33	28,526.64	29,468.02	30,440.46
2	25,052.48	25,879.21	26,733.22	27,615.42	28,526.73	29,468.11	30,440.56	31,445.10	32,482.78
3	26,733.09	27,615.28	28,526.58	29,467.96	30,440.40	31,444.94	32,482.62	33,554.55	34,661.85
4	28,526.40	29,467.77	30,440.20	31,444.73	32,482.41	33,554.33	34,661.62	35,805.45	36,987.03
5	30,440.29	31,444.82	32,482.50	33,554.42	34,661.71	35,805.55	36,987.13	38,207.71	39,468.56
6	32,482.63	33,554.56	34,661.86	35,805.70	36,987.29	38,207.87	39,468.73	40,771.20	42,116.65
7	34,661.82	35,805.66	36,987.25	38,207.83	39,468.69	40,771.15	42,116.60	43,506.45	44,942.16
8	36,987.13	38,207.70	39,468.56	40,771.02	42,116.46	43,506.31	44,942.02	46,425.10	47,957.13
9	39,468.72	40,771.19	42,116.64	43,506.48	44,942.20	46,425.29	47,957.33	49,539.92	51,174.73
10	42,116.63	43,506.48	44,942.19	46,425.28	47,957.32	49,539.91	51,174.73	52,863.49	54,607.99
11	44,942.29	46,425.39	47,957.43	49,540.02	51,174.84	52,863.61	54,608.11	56,410.18	58,271.71
12	47,957.40	49,540.00	51,174.82	52,863.59	54,608.08	56,410.15	58,271.69	60,194.65	62,181.08
13	51,174.92	52,863.69	54,608.19	56,410.26	58,271.80	60,194.77	62,181.20	64,233.18	66,352.87
14	54,608.05	56,410.12	58,271.65	60,194.62	62,181.04	64,233.01	66,352.70	68,542.34	70,804.24
15	58,271.67	60,194.64	62,181.06	64,233.03	66,352.72	68,542.36	70,804.26	73,140.80	75,554.45
16	62,181.02	64,233.00	66,352.69	68,542.32	70,804.22	73,140.76	75,554.41	78,047.70	80,623.27
17	66,348.69	68,538.19	70,799.95	73,136.35	75,549.85	78,043.00	80,618.41	83,278.82	86,027.02
18	70,804.26	73,140.80	75,554.45	78,047.75	80,623.32	83,283.89	86,032.26	88,871.33	91,804.08
19	75,554.36	78,047.66	80,623.23	83,283.80	86,032.16	88,871.22	91,803.97	94,833.51	97,963.01
20	80,623.38	83,283.95	86,032.32	88,871.39	91,804.15	94,833.68	97,963.20	101,195.98	104,535.45
21	86,032.41	88,871.48	91,804.24	94,833.78	97,963.29	101,196.08	104,535.55	107,985.23	111,548.74
22	88,871.42	91,804.17	94,833.71	97,963.22	101,196.01	104,535.48	107,985.15	111,548.66	115,229.77

**8.  
Proposed Tax Rate  
And  
Calculation Worksheets**

# 2022 Governing Body Summary #1A\*

## Benchmark 2022 Tax Rates

### City of Sweetwater

Date: 08/03/2022 10:59 AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.498708	\$2,744,101	
One Percent \$100 Tax Increase***	\$0.503695	\$2,771,542	\$27,441
One Cent per \$100 Tax Increase***	\$0.508708	\$2,799,126	\$55,025
De Minimis Rate	\$0.590339	\$3,248,294	\$504,193
VAR NOT adjusted for Unused Increment Rate	\$0.507591	\$2,792,979	\$48,878
VAR adjusted for Unused Increment Rate	\$0.508442	\$2,797,662	\$53,561
Last Year's Tax Rate	\$0.548000	\$3,015,327	\$271,226
<b>Proposed Tax Rate</b>	<b>\$0.507500</b>	<b>\$2,792,479</b>	<b>\$48,378</b>

\*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

\*\*Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

\*\*\*Tax increase compared to no-new-revenue tax rate.

**Section 26.05(b) of Property Tax Code**  
**Worksheet for Determination of Steps Required for Adoption of Tax Rate**  
**City of Sweetwater**

<b>M&amp;O Tax Increase in Current Year</b>	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$500,137,773
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.548000/\$100
3. M&O taxes refunded for years preceding tax year 2021. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$0
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$2,740,754
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$550,242,115
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.507500/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$2,792,479
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$51,725
<b>Comparison of Total Tax Rates</b>	
10. No-New-Revenue Total Tax Rate.	\$0.498708/\$100
11. This year's proposed total tax rate.	\$0.507500/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.008792
13. Percentage change in total tax rate. Divide Line 12 by line 10.	1.76%
<b>Comparison of M&amp;O Tax Rates</b>	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.499470/\$100
15. This year's proposed M&O tax rate.	\$0.507500/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.008030
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	1.61%
<b>Raised M&amp;O Taxes on a \$100,000 Home</b>	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.548000/\$100
20. This year's proposed M&O tax rate.	\$0.507500/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$-40.50

## Notice about 2022 Tax Rates

Property tax rates in City of Sweetwater.

This notice concerns the 2022 property tax rates for City of Sweetwater. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

<b>This year's no-new-revenue tax rate</b>	<b>\$0.4987080/\$100</b>
<b>This year's voter-approval tax rate</b>	<b>\$0.5084420/\$100</b>

To see the full calculations, please visit [www.nolan-cad.org](http://www.nolan-cad.org) or [www.sweetwatertx.gov](http://www.sweetwatertx.gov) for a copy of the Tax Rate Calculation Worksheet.

### Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund Unencumbered Fund Balance	3,220,289

### Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
	0	0	0	0
Total required for 2022 debt service				\$0
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2022				\$0
+ Amount added in anticipation that the unit will collect only 0.00% of its taxes in 2022				\$0
= Total debt levy				\$0

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Stephanie Boch, Chief Appraiser for the Nolan County CAD on 07/29/2022 .

Visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Sweetwater	325-235-6313
Taxing Unit Name	Phone (area code and number)
200 E 4th St., Sweetwater, TX 79556	www.sweetwater.tx.gov
Taxing Unit's Address, City, State, ZIP Code	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). <sup>1</sup>	\$ 500,137,773
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 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 500,137,773
4.	<b>2021 total adopted tax rate.</b>	\$ 0.548000 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values:.....	\$ 0
	B. 2021 values resulting from final court decisions:.....	- \$ 0
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value:.....	\$ 0
	B. 2021 disputed value:.....	- \$ 0
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

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.	\$ 500,137,773
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. <sup>5</sup>	\$ 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.</b> Use 2021 market value: ..... \$ 481,760</p> <p><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ 281,430</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 763,190
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> ..... \$ 0</p> <p><b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 763,190
13.	<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> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 499,374,583
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,736,572
16.	<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</sup>	\$ 0
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 2,736,572
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</sup></p> <p><b>A. Certified values:</b> ..... \$ 549,091,708</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$</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: ..... - \$ 0</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</sup> ..... - \$ 0</p> <p><b>E. Total 2022 value.</b> Add A and B, then subtract C and D.</p>	\$ 549,091,708

<sup>5</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.03(c)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code § 26.012(13)  
<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)  
<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<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> ..... \$ <u>1,150,407</u>	
	<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> ..... + \$ <u>0</u>	
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ <u>1,150,407</u>
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>	\$ <u>0</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>550,242,115</u>
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>	\$ <u>0</u>
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 exist-ing 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 <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>1,509,833</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>1,509,833</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>548,732,282</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.498708</u> /\$100
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>	\$ _____ /\$100

**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.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.548000</u> /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>500,137,773</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 2,740,754
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&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. .... + \$ 0	
	<b>B. 2021 taxes in TIF.</b> 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. .... - \$ 0	
	<b>C. 2021 transferred function.</b> 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. .... +/- \$ 0	
	<b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 0	
	<b>E. Add Line 30 to 31D.</b>	\$ 2,740,754
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 518,732,282
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.499470 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<b>A. 2022 state criminal justice mandate.</b> 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. \$ 0	
	<b>B. 2021 state criminal justice mandate.</b> 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. .... - \$ 0	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0/\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0/\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<b>A. 2022 indigent health care expenditures.</b> 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. .... \$ 0	
	<b>B. 2021 indigent health care expenditures.</b> 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. .... - \$ 0	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000/\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0/\$100

<sup>23</sup> [Reserved for expansion]

<sup>24</sup> Tex. Tax Code § 26.044

<sup>25</sup> Tex. Tax Code § 26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>	
	A. <b>2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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 .....	\$ _____ 0
	B. <b>2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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. ....	\$ _____ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ _____ 0/\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ _____ 0/\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>	
	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. ....	\$ _____ 0
	B. <b>2021 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, 2020 and ending on June 30, 2021. ....	\$ _____ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ _____ 0/\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ _____ 0/\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	<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.	
	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 .....	\$ _____ 0
	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 .....	\$ _____ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100 .....	\$ _____ 0/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.499470/\$100
40.	<b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&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.	
	A. Enter the amount of additional sales tax collected and spent on M&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 .....	\$ _____ 1,033,232
	B. Divide Line 40A by Line 32 and multiply by \$100 .....	\$ _____ 0.188294/\$100
	C. Add Line 40B to Line 39.	\$ _____ 0.687764/\$100
41.	<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. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.711835/\$100

<sup>25</sup> Tex. Tax Code § 26.0442

<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<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>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</p> <p>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> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ 0 /\$100
<b>42.</b>	<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,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(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, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ _____ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ _____ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ _____ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ _____ 0
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____ 0
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ _____ 0
<b>45.</b>	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... 100.00 %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... 100.00 %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... 100.00 %</p> <p><b>E.</b> 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></p>	100.00 %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____ 0
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 550,242,115
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.711835 /\$100
<b>D49.</b>	<p><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.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)  
<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code § 26.04(b)  
<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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.	\$ 0.000000 /\$100

**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 NNR and voter-approval 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 NNR tax rate and/or voter-approval 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> 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, enter 0.	\$ 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> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> 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> - or - <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,123,834
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 550,242,115
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.204244 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.498708 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.498708 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.711835 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.507591 /\$100

**SECTION 4: Voter-Approval Tax 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.

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> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 550,242,115
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
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).	\$ 0.507591 /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(f)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> Tex. Tax Code § 26.045(f)

**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.<sup>39</sup> 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 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

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.	\$ 0.000700 /\$100
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.	\$ 0.000151 /\$100
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 2020, enter zero.	\$ 0 /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.000851 /\$100
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).	\$ 0.508442 /\$100

**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.<sup>44</sup>

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.<sup>45</sup>

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 <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.499470 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 550,242,115
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.090869 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.590339 /\$100

**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.<sup>46</sup>

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.<sup>47</sup>

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.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)



This section will 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.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.548000 /\$100
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 <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> 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. <sup>48</sup> 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 /\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.548000 /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 499,374,583
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 2,736,572
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 548,732,282
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.508442 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.498708 /\$100
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: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.508442 /\$100
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: <u>80</u>	
<b>De minimis rate.</b> .....	\$ 0.590339 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

**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>

**print here** ▶ Stephanie Bock  
 Printed Name of Taxing Unit Representative

**sign here** ▶ Stephanie N. Bock  
 Taxing Unit Representative

7-28-22  
 Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)

**2022 Governing Body Summary #2A\***  
**Tax Increase Compared to Effective Tax Rate**  
**City of Sweetwater**

Date: 08/03/2022 11:02 AM

INCREASE IN CENTS PER \$100	TAX RATE PER \$100	TAX LEVY**	ADDITIONAL TAX LEVY***
0.00	\$0.498708	\$2,744,101	
0.50	\$0.503708	\$2,771,614	\$27,513
1.00	\$0.508708	\$2,799,126	\$55,025
1.50	\$0.513708	\$2,826,638	\$82,537
2.00	\$0.518708	\$2,854,150	\$110,049
2.50	\$0.523708	\$2,881,662	\$137,561
3.00	\$0.528708	\$2,909,174	\$165,073
3.50	\$0.533708	\$2,936,686	\$192,585
4.00	\$0.538708	\$2,964,198	\$220,097
4.50	\$0.543708	\$2,991,710	\$247,609
5.00	\$0.548708	\$3,019,223	\$275,122
5.50	\$0.553708	\$3,046,735	\$302,634
6.00	\$0.558708	\$3,074,247	\$330,146
6.50	\$0.563708	\$3,101,759	\$357,658
7.00	\$0.568708	\$3,129,271	\$385,170
7.50	\$0.573708	\$3,156,783	\$412,682
8.00	\$0.578708	\$3,184,295	\$440,194
8.50	\$0.583708	\$3,211,807	\$467,706
9.00	\$0.588708	\$3,239,319	\$495,218
9.50	\$0.593708	\$3,266,831	\$522,730
10.00	\$0.598708	\$3,294,344	\$550,243
10.50	\$0.603708	\$3,321,856	\$577,755
11.00	\$0.608708	\$3,349,368	\$605,267
11.50	\$0.613708	\$3,376,880	\$632,779
12.00	\$0.618708	\$3,404,392	\$660,291
12.50	\$0.623708	\$3,431,904	\$687,803
13.00	\$0.628708	\$3,459,416	\$715,315
13.50	\$0.633708	\$3,486,928	\$742,827
14.00	\$0.638708	\$3,514,440	\$770,339
14.50	\$0.643708	\$3,541,953	\$797,852
15.00	\$0.648708	\$3,569,465	\$825,364
15.50	\$0.653708	\$3,596,977	\$852,876
16.00	\$0.658708	\$3,624,489	\$880,388
16.50	\$0.663708	\$3,652,001	\$907,900
17.00	\$0.668708	\$3,679,513	\$935,412
17.50	\$0.673708	\$3,707,025	\$962,924
18.00	\$0.678708	\$3,734,537	\$990,436
18.50	\$0.683708	\$3,762,049	\$1,017,948
19.00	\$0.688708	\$3,789,561	\$1,045,460
19.50	\$0.693708	\$3,817,074	\$1,072,973
20.00	\$0.698708	\$3,844,586	\$1,100,485

\*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

\*\*Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

\*\*\*Tax increase compared to no-new-revenue tax rate.

# 9. Debt Service by Fund

**CITY OF SWEETWATER  
DEBT SERVICE REQUIREMENTS 2023  
WATER AND WASTEWATER FUND CERTIFICATES OF OBLIGATION**

	<u>SERIES 2021a</u>	<u>SERIES 2021b</u>	<u>SERIES 2014</u>	<u>SERIES 2015</u>	<u>SERIES 2016</u>	<u>TOTAL</u>
<b>PRINCIPAL</b>	\$ 103,000	\$ 115,000	\$ 95,000	\$ 1,295,000	\$ 245,000	\$ 1,853,000
<b>INTEREST</b>	\$ 16,635	\$ 20,726	\$ 26,803	\$ 140,525	\$ 16,836	\$ 221,525
	<u>\$ 119,635</u>	<u>\$ 135,726</u>	<u>\$ 121,803</u>	<u>\$ 1,435,525</u>	<u>\$ 261,836</u>	<u>\$ 2,074,525</u>

CITY OF SWEEWATER  
 PROPRIETARY FUND CERTIFICATES OF OBLIGATION  
 (WATERWORKS & SEWER SYSTEM)

DESCRIPTION	PROJECT FUNDED	DATE OF ISSUE	INTEREST RATE %	MATURITY	AMOUNT OF ISSUE	BOND PRINCIPLE PAYABLE 09/30/2023
COMB TAX & SURPLUS REVENUE CERT. OF OBLIGATION SERIES 2014	WELLFIELD DEVELOPMENT	02/18/2014	0.0-2.78%	08/15/2033	\$ 1,935,000	\$ 1,080,000
COMB TAX & REVENUE REFUNDING BONDS SERIES 2015	WATER TREATMENT, DISTRIBUTION, WELLFIELD DEV	05/20/2015	2.0-3.5%	08/15/2025	\$ 8,480,000	\$ 2,720,000
COMB TAX & SURPLUS REVENUE CERTIFICATES OF OBLIGATION SERIES 2016	WATER SYSTEM IMPROVEMENTS AND ELEVATED STORAGE TANK CONSTRUCTION	08/10/2016	0-.8%	08/15/2036	\$ 5,000,000	\$ 3,285,000
COMB TAX & SURPLUS REVENUE CERTIFICATES OF OBLIGATION SERIES 2021A	WATER SYSTEM IMPROVEMENTS	05/12/2021	0.600%	08/15/2041	\$ 2,187,000	\$ 1,981,000
COMB TAX & SURPLUS REVENUE CERTIFICATES OF OBLIGATION SERIES 2021B	WASTEWATER SYSTEM IMPROVEMENTS	05/12/2021	0.600%	08/15/2041	\$ 2,400,000	\$ 2,175,000
					\$ 20,002,000	\$ 11,241,000

COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION AS WELL AS THE REFUNDING BOND, CONSTITUTE DIRECT OBLIGATIONS OF THE CITY SECURED BY A PLEDGE OF AD VALOREM TAXES LEVIED AGAINST ALL TAXABLE PROPERTY LOCATED WITHIN THE CITY, WITHIN THE LIMITS PRESCRIBED BY LAW. THE CERTIFICATES ARE ADDITIONALLY SECURED BY A FIRST LIEN PLEDGE OF THE NET REVENUES OF THE WATER AND WASTEWATER SYSTEM.

**CITY OF SWEEWATER**  
**DEBT SERVICE REQUIREMENTS TO MATURITY**  
**PROPRIETARY FUND CERTIFICATES OF OBLIGATION**  
**(WATERWORKS & SEWER SYSTEM)**

FISCAL YEAR	2014 TAX & REV CERT OF OBLIG BONDS		2015 TAX & REV REFUNDING BONDS		2016 COMB TAX & REV CERT OBLIG		2021A COMB TAX & REV CERT OBLIG		2021B COMB TAX & REV CERT OBLIG		TOTAL DEBT SERVICE	
	PRINCIPLE	INTEREST	PRINCIPLE	INTEREST	PRINCIPLE	INTEREST	PRINCIPLE	INTEREST	PRINCIPLE	INTEREST	PRINCIPLE	INTEREST
2022-2023	95,000.00	26,803.50	1,295,000.00	140,525.00	245,000.00	16,836.00	103,000.00	16,634.90	115,000.00	20,726.00	1,853,000.00	221,525.40
2023-2024	100,000.00	25,321.50	1,335,000.00	95,200.00	245,000.00	16,836.00	104,000.00	16,016.90	115,000.00	20,036.00	1,899,000.00	173,410.40
2024-2025	100,000.00	23,591.50	1,385,000.00	48,475.00	245,000.00	16,615.50	105,000.00	15,392.90	115,000.00	19,346.00	1,950,000.00	123,420.90
2025-2026	100,000.00	21,711.50			250,000.00	16,174.50	105,000.00	14,762.90	115,000.00	18,656.00	570,000.00	71,304.90
2026-2027	105,000.00	19,691.50			250,000.00	15,474.50	106,000.00	14,132.90	115,000.00	17,966.00	576,000.00	67,264.90
2027-2028	105,000.00	17,402.50			250,000.00	14,474.50	107,000.00	13,496.90	115,000.00	17,276.00	577,000.00	62,649.90
2028-2029	110,000.00	14,966.50			250,000.00	13,374.50	107,000.00	12,854.90	115,000.00	16,586.00	582,000.00	57,781.90
2029-2030	110,000.00	12,282.50			250,000.00	12,149.50	108,000.00	12,212.90	120,000.00	15,896.00	588,000.00	52,540.90
2030-2031	115,000.00	9,488.50			255,000.00	10,799.50	109,000.00	11,564.90	120,000.00	15,176.00	599,000.00	47,028.90
2031-2032	115,000.00	6,464.00			255,000.00	9,320.50	109,000.00	10,910.90	120,000.00	14,456.00	599,000.00	41,151.40
2032-2033	120,000.00	3,336.00			255,000.00	7,714.00	110,000.00	10,256.90	120,000.00	13,736.00	605,000.00	35,042.90
2033-2034					260,000.00	5,980.00	111,000.00	9,596.90	120,000.00	13,016.00	491,000.00	28,592.90
2034-2035					260,000.00	4,082.00	112,000.00	8,930.90	120,000.00	12,104.00	491,000.00	25,116.90
2035-2036					260,000.00	2,080.00	112,000.00	8,142.80	125,000.00	10,952.00	497,000.00	21,174.80
2036-2037							113,000.00	7,168.40	125,000.00	9,552.00	238,000.00	16,720.40
2037-2038							114,000.00	6,015.80	125,000.00	7,964.50	239,000.00	13,980.30
2038-2039							115,000.00	4,716.20	130,000.00	6,227.00	245,000.00	10,943.20
2039-2040							117,000.00	3,278.70	130,000.00	4,277.00	247,000.00	7,555.70
2040-2041							118,000.00	1,699.20	130,000.00	2,197.00	248,000.00	3,896.20
	<b>1,175,000.00</b>	<b>181,059.50</b>	<b>4,015,000.00</b>	<b>284,200.00</b>	<b>3,530,000.00</b>	<b>161,911.00</b>	<b>2,084,000.00</b>	<b>197,786.80</b>	<b>2,290,000.00</b>	<b>256,145.50</b>	<b>13,094,000.00</b>	<b>1,081,102.80</b>

**CURRENT DUE FYE 2022-2023 1,853,000.00 221,525.40**  
**LONG TERM FYE 2023-2041 11,241,000.00 859,577.40**

**City of Sweetwater  
Debt Service Requirements  
EMS Fund - Capital Debt  
Stryker Flex Financial**

**For the purchase of 1 Lifepak 15 V4 heart monitor**

Terms:           \$23,495.50 principal at Interest rate of 0%  
                      5 annual payments of \$4,699.10 due January 30th

**Amoritazation Schedule per Stryker:**

<b>Pmt No.</b>	<b>Pmt Date</b>	<b>Total Pmt</b>	<b>Interest Paid</b>	<b>Princpal Paid</b>	<b>Outstanding Balance</b>
1	01/30/2019	4,699.10	-	4,699.10	18,796.40
2	01/30/2020	4,699.10	-	4,699.10	14,097.30
3	01/30/2021	4,699.10	-	4,699.10	9,398.20
4	01/30/2022	4,699.10	-	4,699.10	4,699.10
5	01/30/2023	4,699.10	-	4,699.10	-

**DEBT SERVICE FOR 2020 EQUIPMENT NOTE WITH US BANK CORP**

5 Annual Payments  
US Bancorp  
2.48%

Internal Service Purchases	Total Financed	Prorata share	Department	
2019 JD Backhoe Loader	100,500.00	0.13	60-554 Distribution	21,619.86
JD 444K Front Loader	136,563.00	0.18	01-510 Street	29,377.84
Wheeled Coach Type 1 Ambulance	265,233.00	0.36	62-562 Ambulance	57,057.70
Skeeter Type 5 Bush Truck	244,809.00	0.33	01-507 Fire	52,664.03
<b>Total Equipment to Purchase</b>	<b>747,105.00</b>	<b>1.00</b>		
<b>Total Annual Payment</b>				<b>160,719.43</b>
<b>Total Prin and Interest at maturity</b>				<b>803,597.15</b>

					<b>FYE NOTE BALANCE</b>
	<b>DUE DATE</b>	<b>LEASE PMT</b>	<b>PRINC</b>	<b>INTEREST</b>	<b>747,105.00</b>
FYE 2021	11/25/2020	160,719.43	142,191.23	18,528.20	604,913.77
FYE 2022	11/25/2021	160,719.43	145,717.57	15,001.86	459,196.20
<b>FYE 2023</b>	<b>11/25/2022</b>	<b>160,719.43</b>	<b>149,331.37</b>	<b>11,388.06</b>	<b>309,864.83</b>
FYE 2024	11/25/2023	160,719.43	153,034.79	7,684.64	156,830.04
FYE 2025	11/25/2024	160,719.43	156,830.04	3,889.39	0.00
		<b>803,597.15</b>	<b>747,105.00</b>	<b>56,492.15</b>	



# **10.**

## **Capital Improvement Plan**

**CITY OF SWEETWATER  
CAPITAL IMPROVEMENT PLAN  
UPON AVAILABLE FUNDING  
2023-2027**

**REQUESTED BY DEPT HDS**

	<u>2022-2023</u> <u>PROPOSED</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
<b>GOVERNMENTAL FUNDS</b>					
<b>GENERAL FUND</b>					
<b>01-06 POLICE</b>					
<b>(5840) Equipment</b>					
Axon Bundle-Tasers, Body Cameras, Auto Cameras, Storage, & Simulator training	\$ -		\$ -	\$ -	
Sub-Total	\$ -	\$ -	\$ -	\$ -	
<b>01-07 FIRE</b>					
<b>(5840) Equipment</b>					
Outdoor Warning Sirens	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Dive Gear		\$ 30,000	\$ -	\$ -	\$ -
Sub-Total	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>01-10 STREETS &amp; SIGNALS</b>					
<b>(5830) Improvement</b>					
Alabama Avenue	\$ -	\$ -	\$ -	\$ 5,365,775	\$ -
Arizona Avenue	\$ -	\$ -	\$ -	\$ -	\$ -
W. Arizona Avenue	\$ -	\$ -	\$ -	\$ -	\$ 387,700
County Road 141	\$ -	\$ -	\$ -	\$ -	\$ -
First Street	\$ -	\$ -	\$ 655,600	\$ -	\$ -
Hoyt Street	\$ -	\$ -	\$ 763,475	\$ -	\$ -
Neff Street	\$ -	\$ -	\$ 1,349,350	\$ -	\$ -
Newman St	\$ -	\$ -	\$ -	\$ -	\$ 990,575
Poplar Street	\$ -	\$ -	\$ -	\$ -	\$ 820,625
Robert Lee Street	\$ -	\$ -	\$ -	\$ -	\$ -
Sam Houston Street	\$ -	\$ -	\$ -	\$ -	\$ -
17th Street	\$ -	\$ -	\$ -	\$ -	\$ 544,650
12th Street	\$ -	\$ 690,000	\$ 690,000	\$ -	\$ 1,609,500
Drainage Improvements	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Creekside Street Construction	\$ 50,000				
Railroad Crossing Rehab	\$ -	\$ 56,000	\$ 56,000	\$ -	\$ -
Sub-Total	\$ 65,000	\$ 761,000	\$ 3,529,425	\$ 5,380,775	\$ 4,368,050
<b>(5840) Machinery and Equipment</b>					
GR-3 Retroreflector Traffic Sign	\$ -	\$ -	\$ -	\$ -	\$ -
Trailer Mount Message Board	\$ -	\$ -	\$ -	\$ -	\$ -
Trailer Mount Crack Seal Unit	\$ -	\$ -	\$ -	\$ 17,100	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ 17,100	\$ -
<b>01-11 ANIMAL CONTROL</b>					
<b>(5830) Shelter Improvements</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>01-13 PARKS &amp; RECREATION</b>					
<b>(5810) Land Purchase</b>					
	\$ -	\$ -	\$ -	\$ -	\$ 25,000
<b>(5830) Improvements</b>					
Park Plan All Abilities Playground Equipment	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Newman Park NFC Exercise Course	\$ 142,350				
Newman Park Updates to lighting, parking and landscape	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -
Skate Park	\$ -	\$ -	\$ -	\$ 130,000	\$ -
Newman Park Water feature	\$ -	\$ -	\$ -	\$ -	\$ 375,000
Fraley Park Equipment & Facility Updates	\$ -	\$ 537,588	\$ -	\$ -	\$ -
Jones Park Equipment and Facility Updates	\$ -	\$ 99,188	\$ -	\$ -	\$ -
Jones Park Soft Ball Field Lighting	\$ 130,000				
Santa Fe Park Development	\$ -	\$ -	\$ -	\$ 42,333	\$ -
Lake Sweetwater Updates & Amphitheater Relocation	\$ -	\$ -	\$ -	\$ -	\$ 1,051,626
Mountain Bike Trails Lake Sweetwater	\$ -	\$ -	\$ -	\$ -	\$ 41,374
Sub-Total	\$ 422,350	\$ 636,776	\$ 1,500,000	\$ 172,333	\$ 1,468,000
<b>01-15 GOLF COURSE</b>					
<b>(5820) Buildings</b>					
New Proshop Roof	\$ 17,805	\$ -	\$ -	\$ -	\$ -
<b>(5830) Improvements</b>					
Improvements per Park Plan	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
Sub-Total	\$ 17,805	\$ -	\$ -	\$ -	\$ 1,400,000

	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
	<b>PROPOSED</b>				
<b>01-16 AQUATICS</b>					
<b>(5820) Buildings</b>					
New Bath House Roof	\$ 14,000	\$ -	\$ -	\$ -	\$ -
<b>(5830) Improvements</b>					
Renovate existing pool - Parks Plan	\$ -	\$ 1,772,849	\$ -	\$ -	\$ -
Fraley Park Splash Pad - Parks Plan	\$ -	\$ -	\$ 650,000	\$ -	\$ -
Sub-Total	\$ 14,000	\$ 1,772,849	\$ 650,000	\$ -	\$ -
<b>01-17 AIRPORT</b>					
<b>(5830) Improvements</b>					
<b>(5831) Construction Phase TxDot Grant</b>					
<b>Aviation Federal Granted CIP Projects:</b>					
Lighting Improvements - Engineering/Design	\$ 120,000				
Lighting Improvements		\$ 1,100,000			
Construct Fuel Farm			\$ 666,667		
ALP Update with Narrative				\$ 250,000	
Terminal - Engineering/Design					\$ 120,000
Terminal Improvements					
Sub-Total	\$ 120,000	\$ 1,100,000	\$ 666,667	\$ 250,000	\$ 120,000
<b>(5840) Equipment</b>					
Ceilometer for AWOS	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
<b>01-18 NON-DEPARTMENTAL</b>					
<b>(5830) Improvements</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(5840) Equipment</b>					
Municipal Auditorium HVAC	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 15,000	\$ -	\$ -	\$ -	\$ -
<b>GENERAL FUND TOTAL</b>	<b>\$ 674,155</b>	<b>\$ 4,290,625</b>	<b>\$ 6,366,092</b>	<b>\$ 5,840,208</b>	<b>\$ 7,401,050</b>
<b>SPECIAL REVENUE FUND</b>					
<b>25-25 S. N. A. P.</b>					
<b>(5840) Equipment</b>					
<b>S. N. A. P. FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENTERPRISE FUNDS</b>					
<b>WATER AND WASTEWATER</b>					
<b>60-51 BILLING &amp; COLLECTION</b>					
<b>60-52 SOURCE OF SUPPLY</b>					
<b>(5810) Land</b>					
Land for future well sites	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -
Sub-Total	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -
<b>(5820) Buildings</b>					
Building for Stationary Generator	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(5830) Improvements</b>					
(6) Well Field Rehab, Pipe, motor, pump replace	\$ 102,000	\$ 102,000	\$ 150,000	\$ 150,000	\$ 150,000
24" PipeLine repairs Oak Creek Line	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Lake Trammell Dam Repairs	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Test/Complete New Wells - (4 new)	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 1,402,000	\$ 127,000	\$ 175,000	\$ 175,000	\$ 175,000
<b>(5840) Equipment</b>					
Highland Pump #4 VFD	\$ 50,000	\$ -	\$ -	\$ -	\$ -
100 KW Portable Generator	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -
(3) Well Transfer Switches	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Sub-Total	\$ 70,000	\$ 20,000	\$ 120,000	\$ 120,000	\$ 20,000
<b>60-53 PURIFICATION PLANT</b>					
<b>(5820) Buildings</b>					
Building for Stationary Generator	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(5830) Improvements</b>					
SCADA Citech Upgrade	\$ 25,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Sub-Total	\$ 25,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000

	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
	<u>PROPOSED</u>				
<b>(5840) Equipment</b>					
(2) Control room computers, monitors, programing	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Lab Equipment	\$ 10,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
(3) Laser Turbidimeters	\$ 10,000	\$ -	\$ -	\$ -	\$ -
(3) SC 200 Controllers	\$ 21,000	\$ -	\$ -	\$ 7,000	\$ -
(2) Smart valve chlorinator heads	\$ -	\$ -	\$ -	\$ 12,000	\$ -
Emergency Shut off -Chlorine Cylinders	\$ -	\$ -	\$ -	\$ -	\$ -
Peristaltic Back Pulse Pump	\$ 12,000	\$ -	\$ -	\$ -	\$ -
Peristaltic Clean In Place Pump	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Peristaltic ACH Pump	\$ -	\$ -	\$ -	\$ -	\$ -
Flocculator VFD	\$ 6,000	\$ -	\$ -	\$ -	\$ -
Scattor 7	\$ 7,500	\$ -	\$ -	\$ -	\$ -
(2) CL 17 SC	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -
Recirculation Pump Overhaul	\$ 12,000	\$ -	\$ -	\$ -	\$ -
CIP Pump Overhaul	\$ 10,000	\$ -	\$ -	\$ -	\$ -
WTP PLC Replacement	\$ 250,000	\$ -	\$ -	\$ -	\$ -
HSPS - PLC Replacement	\$ -	\$ 75,000	\$ -	\$ -	\$ -
Sub-Total	\$ 390,500	\$ 95,000	\$ 8,000	\$ 27,000	\$ 8,000
<b>60-54 WATER DISTRIBUTION</b>					
<b>(5820) Buildings</b>					
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(5830) Improvements</b>					
TXCDBG Grant Water Line Improvements	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Replace 3900 Linear Feet of 10 inch line	\$ -	\$ -	\$ 330,000	\$ -	\$ -
Replace 5000 Linear Feet of 6 inch line	\$ -	\$ -	\$ -	\$ 330,000	\$ -
Replace 4675 Linear Feet of 6 inch line	\$ -	\$ -	\$ -	\$ -	\$ 330,000
AMI Smart Meter Replace	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ 330,000	\$ 330,000	\$ 330,000
<b>60-54 WATER DISTRIBUTION</b>					
<b>(5840) Equipment</b>					
Large meter test equipment	\$ -	\$ 6,500	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 6,500	\$ -	\$ -	\$ -
<b>60-55 WASTEWATER COLLECTION</b>					
<b>(5830) Improvements</b>					
TCDP Grant-Sewer Line Improvements	\$ -	\$ -	\$ 330,000	\$ 330,000	\$ -
Sub-Total	\$ -	\$ -	\$ 330,000	\$ 330,000	\$ -
<b>60-56 WASTEWATER TREATMENT</b>					
<b>(5830) Improvements</b>					
SCADA Citech Upgrade	\$ 25,000	\$ 6,000	\$ 6,000	\$ 2,000	\$ 6,000
Sub-Total	\$ 25,000	\$ 6,000	\$ 6,000	\$ 2,000	\$ 6,000
<b>(5840) Equipment</b>					
(2) Control room computers monitors, programming	\$ 25,000	\$ -	\$ -	\$ -	\$ 22,000
CBOD Incubator	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Lab Equipment	\$ 10,000	\$ -	\$ -	\$ -	\$ 6,000
Lab Refrigerator for CBODs	\$ 9,500	\$ -	\$ -	\$ -	\$ 10,000
Grit removal system component replacement	\$ -	\$ -	\$ -	\$ 20,000	\$ -
CBOD 24 hour Sampler	\$ -	\$ -	\$ -	\$ -	\$ -
Decanter Actuator	\$ 16,000	\$ 8,000	\$ 8,000	\$ -	\$ -
(2) SRB Blower Air Valve	\$ 20,000	\$ -	\$ -	\$ -	\$ -
(2) WAS Pumps	\$ 12,000	\$ 11,000	\$ -	\$ -	\$ -
TSS Scales	\$ -	\$ -	\$ -	\$ -	\$ -
50 Ft SCADA towers	\$ 12,500	\$ -	\$ -	\$ -	\$ -
PLC Replacement & software	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 305,000	\$ 19,000	\$ 8,000	\$ 20,000	\$ 44,000
<b>WATER AND WASTEWATER TOTAL</b>	<b>\$ 2,467,500</b>	<b>\$ 529,500</b>	<b>\$ 983,000</b>	<b>\$ 1,010,000</b>	<b>\$ 589,000</b>
<b>62-62 EMERGENCY MEDICAL SERVICES</b>					
<b>EMS TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REFUSE COLLECTION AND DISPOSAL FUND</b>					
<b>63-64 REFUSE DISPOSAL</b>					
<b>(5830) Improvements</b>					
Replace East Landfill Fence	\$ 16,500	\$ -	\$ -	\$ -	\$ -
Electricity to Landfill	\$ -	\$ 60,000	\$ -	\$ -	\$ -
Sub-Total	\$ 16,500	\$ 60,000	\$ -	\$ -	\$ -

	<u>2022-2023</u> <u>PROPOSED</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
<b>REFUSE COLLECTION AND DISPOSAL TOTAL</b>	<b>\$ 16,500</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>82-82 CEMETERY</b>					
<b>(5830) Improvements</b>					
Ornamental Perimeter Fencing	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>CEMETERY TOTAL</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>INTERNAL SERVICES FUND</b>					
<b>70-71 CENTRAL GARAGE AND STORES</b>					
<b>(5820) Buildings</b>					
Service Center Covered Parking	\$ 98,000	\$ -	\$ -	\$ -	\$ -
<b>(5820)Total Buildings</b>	<b>\$ 98,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>(5840) Machinery and Equipment</b>					
<b>Streets Department:</b>					
Excavator	\$ -	\$ -	\$ -	\$ -	\$ -
Road Grader	\$ -	\$ 250,000	\$ -	\$ -	\$ -
Street Sweeper	\$ 325,000	\$ -	\$ -	\$ -	\$ -
<b>Parks Department:</b>					
60" Mower (JD or Kubota)	\$ -	\$ 14,000	\$ -	\$ -	\$ -
72" Zero Turn Mower	\$ 19,000				
Stump Grinder	\$ 8,650				
Trailer for Stump Grinder	\$ 2,200				
<b>Airport:</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>S.N.A.P.:</b>					
Walk-in Freezer Condenser&Evaporator	\$ 16,350	\$ -	\$ -	\$ -	\$ -
<b>Billing &amp; Collection</b>					
Kiosk - Utility Office - Covid Grant	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Source of Supply:</b>					
JD Mower	\$ -	\$ -	\$ -	\$ 30,000	\$ -
150 KW Stationary Generator - ATS/Propane	\$ -	\$ -	\$ -	\$ -	\$ -
(7) 100 KW trailer mounted Generators 2 per year	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Purification Plant:</b>					
1000 KW Stationary Generator - ATS/Propane	\$ -	\$ -	\$ -	\$ -	\$ -
Kaeser Air Compressor - Blower room	\$ 22,000				
<b>Water Distribution:</b>					
Air compressor	\$ -	\$ -	\$ -	\$ -	\$ -
Ditch Witch/Trailer	\$ -	\$ 60,000	\$ -	\$ -	\$ -
Backhoe ext boom	\$ 125,000	\$ -	\$ -	\$ -	\$ -
100 KW Generator - Alabama Pump Stn	\$ -	\$ -	\$ -	\$ -	\$ 125,000
(2) Residential generators-quick connect RLSP/EST	\$ 15,000	\$ -	\$ -	\$ -	\$ -
<b>Wastewater Collection:</b>					
Backhoe w/ Extended Boom	\$ -	\$ 115,000	\$ -	\$ -	\$ -
Sewer Jet Rodding Machine	\$ 75,000				
<b>Wastewater Treatment:</b>					
Skid Steer Loader	\$ -	\$ -	\$ 30,000	\$ -	\$ -
900 KW Generator	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
200 KW Generator	\$ -	\$ -	\$ -	\$ -	\$ 300,000
<b>Emergency Medical Services:</b>					
(3) Stryker Stair Chairs for ambulances	\$ 25,500	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(5840) Total Machinery &amp; Equipment</b>	<b>\$ 633,700</b>	<b>\$ 439,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 1,425,000</b>
<b>(5850) Vehicles:</b>					
<b>Code Enforcement:</b>					
1/2 Ton Pickup 4WD Ext Cab	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
<b>Police Department:</b>					
SUV - Patrol (01-06)	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000
SUV - Patrol (01-06)	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000
SUV - Patrol	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000
<b>Fire Department:</b>					
Ladder Fire Truck - Note	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -
Type 6 Engine BrushTruck	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Pumper Truck	\$ -	\$ 700,000	\$ -	\$ -	\$ -
2 Ton Pick Up truck	\$ 44,000	\$ -	\$ -	\$ -	\$ 44,000
<b>Street Department:</b>					
Dump Truck	\$ -	\$ -	\$ -	\$ 90,000	\$ -
1/2 Ton 4 Door Pickup 4WD	\$ -	\$ -	\$ -	\$ -	\$ -
1/2 Ton Pickup Extended or Crew Cab	\$ 39,000	\$ -	\$ -	\$ -	\$ 39,000
<b>Animal Control:</b>					
3/4 Ton Pick up w/ animal box	\$ -	\$ 60,000	\$ -	\$ -	\$ -
<b>Parks Department:</b>					
3/4 Pickup	\$ -	\$ 35,000	\$ -	\$ -	\$ -

	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
	<u>PROPOSED</u>				
<b>SNAP:</b>					
Van	\$ -	\$ -	\$ 30,000	\$ -	\$ -
<b>WATER &amp; WASTEWATER</b>					
<b>Source of Supply:</b>					
3/4 Ton Pickup 4WD-4 Door	\$ -	\$ -	\$ -	\$ -	\$ -
3/4 Ton Pick up 4WD Ext Cab	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Purification Plant:</b>					
1/2 Ton Pickup 4WD-Ext Cab	\$ -	\$ 29,000	\$ -	\$ -	\$ -
<b>Water Distribution:</b>					
Dump Truck	\$ -	\$ 90,000	\$ -	\$ -	\$ -
Foreman pick up- 4 door 4WD	\$ 37,000	\$ -	\$ -	\$ -	\$ 37,000
Meter Reader Truck	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Wastewater Collection:</b>					
3/4 Ton Pickup, Utility Bed w/Tommy Lift	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Wastewater Treatment:</b>					
3/4 Ton Pickup, Utility Bed w/Tommy Lift	\$ -	\$ -	\$ 37,500	\$ -	\$ -
1/2 Ton Pickup 4 Door - 4WD	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EMS:</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Refuse Disposal:</b>					
Ford XL 350 Crew Cab 4x4	\$ -	\$ 44,000	\$ -	\$ -	\$ -
(2) Dump Trailers 6x10x2	\$ 18,000	\$ -	\$ -	\$ -	\$ -
Work Utility Vehicle	\$ -	\$ 12,000	\$ -	\$ -	\$ -
Dump Truck	\$ -	\$ -	\$ 70,000	\$ -	\$ -
<b>Central Garage and Stores:</b>					
Service Pickup Truck	\$ -	\$ 28,000	\$ -	\$ -	\$ -
<b>Information Technology:</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(5850) Total Vehicles</b>	<b>\$ 515,000</b>	<b>\$ 2,710,000</b>	<b>\$ 314,500</b>	<b>\$ 302,000</b>	<b>\$ 297,000</b>
<b>CENTRAL GARAGE AND STORES</b>					
<b>GRAND TOTAL</b>	<b>\$ 1,246,700</b>	<b>\$ 3,149,000</b>	<b>\$ 344,500</b>	<b>\$ 332,000</b>	<b>\$ 1,722,000</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 4,409,855</b>	<b>\$ 8,034,125</b>	<b>\$ 7,698,592</b>	<b>\$ 7,187,208</b>	<b>\$ 9,717,050</b>

**11.**  
**Proposed**  
**Central Rate Schedule**

**A RESOLUTION**

**CONFIRMING AND RATIFYING THE CENTRAL RATE SCHEDULE FOR THE VARIOUS FEES, LICENSES, PERMITS AND RATES CHARGED BY THE CITY OF SWEETWATER, TEXAS, FOR THE FISCAL YEAR 2023 AND ADOPTING SUCH CENTRAL RATE SCHEDULE.**

**WHEREAS**, the City Council of the City of Sweetwater, Texas by ordinance duly passed on the 9<sup>th</sup> day of April, 1991, provided for a centralized fee schedule for the various fees, licenses, permits and rates charged by such city; and

**WHEREAS**, the central fee schedule appended hereto as **EXHIBIT "A"** and incorporated herein by reference as if fully copied and set forth at length, has been reviewed by the City Council; and


**NOW, THEREFORE, BE IT RESOLVED** that such central fee schedule previously adopted is hereby amended as the fee schedule for the City of Sweetwater, Texas, for the fiscal year 2023.

It being found by the City Council that it is in the best interest and welfare of the public that this resolution takes effect October 1, 2022.

**READ, PASSED AND ADOPTED** this the 13th day of September, 2022.

**ATTEST:**

  
\_\_\_\_\_  
JIM MCKENZIE, MAYOR

  
\_\_\_\_\_  
PATTY TORRES, CITY SECRETARY



# TABLE OF CONTENTS

	Page
<b>I. <u>PERMITS AND LICENSES FEES</u></b>	
Plumbing Permits	3
Gas Permits	4
Mechanical Permits	4
Electrical Permits	4
Moving or Removal of Buildings	6
Residential Building Permits	7
Commercial Building Permits	7
Food Service Permit	8
Recreation Permit	8
Other Licenses and Permits	9
Oil and Gas Drilling Permits	9
<b>II. <u>CHARGES FOR SERVICES</u></b>	
Sanitation Department Charges	10
Animal Shelter Charges	15
Water Sales	16
Sewer Charges	19
Water Taps / Sewer Taps / Paving Cuts	21
Curb Stop or Meter Damage	21
Ambulance Charges	22
Swimming Pool Charges	22
<b>III. <u>Miscellaneous Fees and Revenues</u></b>	
Planning and Zoning Commission	23
Board of Adjustment Flat Fee	23
Reproduction Work	23
Open Records	24
Publications	24
Cemetery	24
Lake Lot Lease Fees	24
Fax Services	25
Lot Mowing and Cleaning Fees	25
Street or Alley Closure	25
Wrecker Administration Fee	26
Alarm Fees	26
Game Room	26
Municipal Golf Course Fees	27

**CITY OF SWEETWATER, TEXAS**

**Charges and Fees**

**EXHIBIT "A"  
Charges**

**I. PERMITS AND LICENSES FEES**

**A. Plumbing Permits**

- 1. Plumbing permit charges (Issuance fee plus applicable items)**
  - a. Plumbing permit issuance fee 25.00**
  - b. New structure or addition:  
Each plumbing fixture trap 3.50**
  - c. Remodeled existing structure:  
Water distribution (each fixture) 1.75  
Drain, Waste & Vent (each fixture) 1.75**
  - d. Sewer line 11.00**
  - e. Water service line 11.00**
  - f. Grate or sand trap 2.00**
  - g. Inceptors 1.75**
  - h. Water well 5.50**
  - i. Lawn sprinkler system (includes backflow  
prevention device) 13.50**
  - j. Change out or install backflow prevention  
device ONLY (vacuum breakers, double-check  
assembly, reduced pressure zone assembly) 8.00**
  - k. Mobile home or pre-manufactured building  
(fixtures were previously installed and State Inspected) 13.25**
  - l. Mobile home or pre-manufactured building  
reconnect to existing site water & sewer 11.00**
  - m. Sewer line partial replacement 1.25**
  - n. Re-inspection fee 50.00**
  - o. Trenchless sewer line 11.00**
  - p. Inspection requested outside normal work hours 70.00**

	q. Water Heater	20.00
<b>B.</b>	<b><u>Gas Permits</u></b>	
	1. Gas permit charges (Issuance fee plus applicable items)	
	Gas permit issuance fee	25.00
	2. All New Installation of System	
	a. For 1 to 4 outlets inclusive	16.00
	b. For each outlet above 4, each	2.75
	c. Install gas yard (service) line	9.00
	3. Existing Systems	
	a. Install or replace gas yard (service) line	9.00
	b. Additional or extension, per outlet	2.75
	4. Re-inspection fee	50.00
	5. Gas pressure test	25.00
<b>C.</b>	<b><u>Mechanical Permits</u></b>	
	1. Mechanical permit charges (Issuance fee plus applicable items)	
	a. Mechanical permit issuance fee	25.00
	2. AC	20.00
	3. Condenser	20.00
	4. Heater	20.00
	5. Duct work	20.00
	6. AC and heat systems	20.00
	7. Commercial Vent-a-Hood	20.00
	8. Existing System(s): (repairs, alteration, additions)	20.00
	9. Re-inspection fee	50.00
	10. Inspection requested outside normal work hours	70.00
<b>D.</b>	<b><u>Electrical Permit</u></b>	
	1. Electrical permit charges (Issuance fee plus applicable items)	
	a. Electrical permit issuance fee	25.00

<b>2. Mobile Home</b>	
<b>a. Adequate pole or pedestal exists with sufficient equipment (meter loop) attached and only feeder connection to home is required</b>	<b>15.00</b>
<b>b. New service (meter loop) required</b>	<b>15.50</b>
<b>3. All new single-family homes; also duplex, triplex or fourplex dwelling units which are no more than one story in height (excludes temp pole) per sq. ft.</b>	<b>.039</b>
<b>4. All new multiple dwellings not included above (excludes temp pole) per sq. ft.</b>	<b>.046</b>
<b>5. All other new structures: Rewiring or adding to existing structures</b>	
<b>a. 1 to 5 125/277v. general use lights, receptacles &amp; switches</b>	<b>6.75</b>
<b>b. 6 to 500 125/277v. general use lights, receptacles &amp; switches:</b>	
<b>1) For the 1<sup>st</sup> five</b>	<b>6.75</b>
<b>2) Plus, each thereafter</b>	<b>.28</b>
<b>c. Over 500 125/277v. general use lights, receptacles &amp; switches:</b>	
<b>1) For the 1<sup>st</sup> 500</b>	<b>145.35</b>
<b>2) Plus, each thereafter</b>	<b>.17</b>
<b>6. New Service (single meter):</b>	
<b>a. Up to and including 200 Amperes</b>	<b>15.50</b>
<b>b. 225 Amp up to and including 400 amperes</b>	<b>18.25</b>
<b>c. Over 400 Amperes</b>	<b>24.50</b>
<b>d. Plus, additional meters (same service entrance)</b>	<b>2.50</b>
<b>7. Sub-panels or disconnects (includes feeders):</b>	
<b>a. Rated 100 Amperes or more, each</b>	<b>6.25</b>
<b>b. Rates less than 100 Amperes, each</b>	<b>3.75</b>
<b>8. Designated appliance circuits (less than 100 Amperes):</b>	
<b>a. Central heating or self-contained unit</b>	

	(includes disconnect), each	4.00
	b. Condensing unit or heat pump (includes disconnect, each	4.00
	c. Designated appliance circuits	2.50
9.	Additional 125v. designated appliance circuits	1.75
10.	Gasoline pumps or dispensers, each	4.50
11.	Electric sign circuits:	
	a. Lighted Sign (Pole mounted)	16.50
	b. Lighted Sign (Exterior bldg. mounted)	5.50
	c. Fixed, each	3.50
12.	Elevator, each	6.50
13.	Electric motor circuits:	
	a. Motors up to and including 1 HP, each	2.25
	b. Motors above 1 HP and not more than 5HP, each	3.50
	c. Motors exceeding 5 HP, each	5.50
	d. Any additional motor above the 10 <sup>th</sup> , each	1.25
14.	Temporary pole or lateral	15.00
15.	Service, alter or repair where meter seal is removed	11.00
16.	Re-inspection fee	50.00
17.	For any electrical work to be installed and not set forth herein, the sum shall be set by the Building and Inspection Department and shall be reasonable and proportionate to the fees specified above. This will be a general use permit.	
18.	Inspection requested outside normal work hours	70.00
E.	<u>Moving or Removal of Buildings</u>	
	1. Building or house moving permit	27.50
	2. Residential demolition permit	50.00

3. **Mobile homes and HUD Manufactured Homes, as defined under the Texas State Manufactured Housing Act of 1993, are exempted from moving And demolition permit requirements.**
4. **Moving or demolition of church buildings shall require a moving or demolition permit, but the fees shall be waived.**
5. **Commercial demolition with asbestos survey 100.00**

**F. Residential Building Permits**

1. **Single-family and duplex:**
  - a. **Minimum fee 25.00**
  - b. **Fee of 0.18/sq. ft. for new, addition and remodel**
  - c. **Fee of 0.09/sq. ft. for accessory building**
  - d. **Fee of 0.12/sq. ft. for manufactured/mobile home**
2. **Roofing only fee 50.00**
3. **Swimming pool/spa**
  - a. **Above ground pool 30.00**
  - b. **In ground pool 60.00**
  - c. **Spa Cost of electrical permit**
4. **Fence 30.00**
5. **Driveway/curb cut permit 25.00**
6. **Re-inspection fee 50.00**

**G. Commercial Building Permits (includes construction of fences, roofing, swimming pools, spas, newly attached or constructed signs):**

1. **Commercial permit minimum fee 25.00**
2. **For work having an estimated cost of more than \$1,000, but not more than \$100,000, the fee shall be: 25.00 for the first \$1000, plus \$2.48 for each additional \$1000 or fraction thereof.**



3. For work having an estimated cost of \$100,000 or more but no more than \$200,000, the fee shall be: \$270.52 for the first \$100,000 plus \$1.93 for each additional \$1000 or fraction thereof.
4. For work having an estimated cost of \$200,000 or more, but not more than \$500,000, the fee shall be: \$463.52 for the first \$200,000, plus \$1.38 for each additional \$1000 or fraction thereof.
5. For work having an estimated cost of \$500,000 or more, the fee shall be \$877.52 for the first \$500,000 plus \$1.10 for each additional \$1000 or fraction thereof.
6. Re-inspection fee 50.00
  - a. Existing building Certificate of Occupancy (flat fee) 20.00
  - b. Alteration or construction of a church building shall require a building permit but the permit fee shall be waived.
  - c. Inspection requested outside normal work hours 70.00

**H. Food Service Permit**

1. Annual temporary/seasonal food service permit up to six (6) months 50.00
2. Annual retail/mobile food service permit 100.00

**I. Recreation Permits**

1. Recreation Permit – Permits start May 1<sup>st</sup> and ends April 30<sup>th</sup>. Not Prorated.
  - a. Annual (per person) 10.00
  - b. Daily (per person) 2.00
  - c. Weekend (per person) 3.00
  - d. Three Day (holiday weekends only) 3.00
  - e. Family Daily – number of family members multiplied by daily fee.
2. Camping permit without hookups – per night 10.00

- 3. **Camping permit with hookups – per night** **15.00**
- 4. **For charitable and non-profit organizations:** **150.00**  
**The Lake Sweetwater Campground, including all camp sites, permit per weekend (Friday evening through Sunday noon)**

**J. Other Licenses and Permits**

- 1. **Liquor Permit** **One-half of State fee**
- 2. **Solicitors Permit** **30.00**
- 3. **Metal and Precious Metal Permit**
  - a. **Permit application and renewal fee** **25.00**
  - b. **Late or reinstatement fee** **50.00**
- 4. **Street Closure Events Application and Permit** **50.00**  
**Requested street closure events are defined as events requiring full or partial control over the use of a local street and streets in the downtown area on either a multiple or single day event with a community wide focus or major impact.**
- 5. **Special Event Application and Facility Use Agreement**  
**Requested special events are defined as events requiring the use of City properties and not requiring the use of cones, barricades or other traffic control devices. Excluding the use of streets.**
  - a. **Permit fee** **100.00**
  - b. **Cleaning fee** **500.00**
- 6. **Water use requests for inflatable water slides.**
  - a. **Flat rate for up to two hours** **\$50.00**
  - b. **Each additional hour** **\$20.00**

**K. Oil and Gas Drilling Application/Permit**

- 1. **The permit application fee to drill, complete and operate a well for oil or gas shall be non-refundable.**



2. The application for a permit to drill, complete and operate a well for oil or gas shall be accompanied by a duly executed surety bond in the amount of \$500,000 and shall meet all requirements of Chapter 22, Section 23 of the Sweetwater Code. 750.00
  
3. Before a permit will be issued permittee shall furnish proof of standard comprehensive public liability insurance, including contractual liability insurance covering bodily injuries \$250,000 one person; \$500,000 one incident and property damage \$500,000, naming the permittee and the City, as insured.

**II. CHARGES FOR SERVICES**

**A. Sanitation Department Charges**

1. In-City refuse collection rates – per city ordinance, all residential customers of the city utilities, within the corporate limits, shall pay at least a minimum solid waste fee as established by the city’s central rate schedule and approved by the city council.

**a. Residential**

- |   |        |
|---|--------|
| (1) Cart service per month minimum charge<br>(Includes 1x month brush and bulk pick up) | 25.96  |
| (2) Each additional cart per month  | 11.79  |
| (3) Cart delivery fee   | 20.00  |
| (4) Replacement Cart Fee<br>If replaced more than once in 12-month period               | 75.00  |
| (5) Extra Service/Fees  |        |
| (a) Out-of-cycle bulk   |        |
| (1) Trip Charge   | 145.00 |
| (2) Per cubic yard  | 25.00  |

**b. Commercial, Industrial, Multifamily, and Trailer Parks**

- (1) This classification of user will be charged the set amount per month. 18% Franchise Fee included in rates direct billed by Republic Services

- |  |       |
|--|-------|
| <b>96 Gallon Cart (Cart Contents Only)</b> |       |
| 1x per Week                                | 27.61 |
| Extra Pick Up                              | 18.73 |
| Extra Pick Up/Overloaded Container         | 11.80 |

<b>2 Cubic Yard Container (Container contents only)</b>	
1x per Week	52.23
2x per Week	104.48
3x per Week	156.72
4x per Week	208.96
5x per Week	261.21
Extra Pick Up/Overloaded Container	29.50
<b>3 Cubic Yard Container (Container contents only)</b>	
1x per Week	76.22
2x per Week	152.44
3x per Week	228.67
4x per Week	304.90
5x per Week	381.11
Extra Pick Up/Overloaded Container	35.40
<b>4 Cubic Yard Container (Container contents only)</b>	
1x per Week	99.74
2x per Week	199.49
3x per Week	299.23
4x per Week	398.98
5x per Week	498.72
Extra Pick Up/Overloaded Container	42.48
<b>6 Cubic Yard Container (Container contents only)</b>	
1x per Week	142.50
2x per Week	285.01
3x per Week	427.51
4x per Week	570.02
5x per Week	712.53
Extra Pick Up/Overloaded Container	53.10
<b>8 Cubic Yard Container (Container contents only)</b>	
1x per Week	190.01
2x per Week	380.01
3x per Week	570.02
4x per Week	760.03
5x per Week	950.04
Extra Pick Up/Overloaded Container	64.90
<b>(2) Container Lock Bar Rental per month</b>	11.80
<b>(3) Commercial Container Movement Fee</b>	
Delivery	59.00
Swap Exchange	88.50
Extra Yardage (overloaded container)	29.50
Removal	59.00

Relocate	59.00
Container Lock Bar Installation	88.50
<b>(4) Replacement cart fee if replaced more than once in 12 months</b>	<b>75.00</b>
<b>(5) Extra Service/Fees</b>	
<b>(a) Out of Cycle Bulk</b>	
<b>(1) Trip Charge</b>	<b>145.00</b>
<b>(2) Per cubic yard</b>	<b>25.00</b>
<b>(b) Commercial in-city non-water customer deposit – rate times size of dumpster in cubic yards. Rate per unit</b>	<b>25.00</b>
<b>c. Late fee assessed to those accounts not paid by due date. Service may be discontinued.</b>	<b>35.00</b>
<b>2. Out-of-City refuse collection rates</b>	
<b>a. Residential – Service provided by contract and charges are per contract.</b>	
<b>(1) Cart service per month (Includes 1x month brush and bulk pick up)</b>	<b>30.07</b>
<b>(2) Additional cart, each</b>	<b>13.31</b>
<b>(3) Cart delivery fee</b>	<b>20.00</b>
<b>(4) Replacement cart fee if replaced more than once in a 12-month period.</b>	<b>75.00</b>
<b>(5) Extra Service/Fees</b>	
<b>(a) Out-of-cycle bulk</b>	
<b>(1) Trip Charge</b>	<b>145.00</b>
<b>(2) Per cubic yard</b>	<b>25.00</b>
<b>b. Commercial, Industrial, Multifamily, and Trailer Parks</b>	
<b>(1) This classification of user will be charged the set amount per month. 18% Franchise Fee included in rates direct billed by Republic Services</b>	
<b>96 Gallon Cart (Cart Contents Only)</b>	
<b>1x per Week</b>	<b>33.37</b>
<b>Extra Pick Up</b>	<b>22.49</b>
<b>Extra Pick Up/Overloaded Container</b>	<b>15.76</b>

<b>2 Cubic Yard Container (Container contents only)</b>	
1x per Week	63.29
2x per Week	126.57
3x per Week	189.87
4x per Week	253.15
5x per Week	316.45
Extra Pick Up/Overloaded Container	35.40
<b>3 Cubic Yard Container (Container contents only)</b>	
1x per Week	92.06
2x per Week	184.11
3x per Week	276.17
4x per Week	368.23
5x per Week	460.29
Extra Pick Up/Overloaded Container	42.48
<b>4 Cubic Yard Container (Container contents only)</b>	
1x per Week	120.83
2x per Week	241.65
3x per Week	362.48
4x per Week	483.30
5x per Week	604.13
Extra Pick Up/Overloaded Container	51.33
<b>6 Cubic Yard Container (Container contents only)</b>	
1x per Week	176.61
2x per Week	345.22
3x per Week	517.83
4x per Week	690.44
5x per Week	863.04
Extra Pick Up/Overloaded Container	64.31
<b>8 Cubic Yard Container (Container contents only)</b>	
1x per Week	230.14
2x per Week	460.29
3x per Week	690.44
4x per Week	920.57
5x per Week	1,150.72
Extra Pick Up/Overloaded Container	78.47
<b>(2) Container Lock Bar Rental per month</b>	11.80
<b>(3) Commercial Container Movement Fee</b>	
Delivery	59.00
Swap Exchange	88.50
Extra Yardage (overloaded container)	29.50

Removal	59.00
Relocate	59.00
Container Lock Bar Installation	88.50
<b>c. Out-of-city refuse collection deposit for non-water residential customers</b>	<b>50.00</b>
<b>3. Delinquent Account Fees</b>	
<b>(a) Residential</b>	
(1) Non-Sufficient Funds (NSF)	40.00
(2) Late Fees (past 30 days)	10%
(3) Late Fee/Service Interrupt	35.00
<b>(b) Commercial, Industrial, Multifamily, and Trailer Parks</b>	
Direct billed by Republic Services	
(1) Non-Sufficient Funds (NSF)	35.00
(2) Late Fees (past 30 days)	5% (\$5.00 minimum)
(3) Service Interrupt	35.00
<b>4. Citizen Drop-off / Recycling Center / Landfill</b>	
<b>For residents wanting to dispose of residential garbage at the Drop-off center or Landfill locations, presentation of resident's current utility bill as proof of sanitation service is required. Also, to demonstrate that the utility bill is resident's address, identification is required.</b>	
<b>(1) Landfill/Abatement fee for all City of Sweetwater residential refuse customers – monthly charge on utility bill</b>	<b>\$5.00/month</b>
<b>(2) All others, excluding those of the city of Sweetwater and those otherwise exempted</b>	
<b>(a) All vehicles with solid waste, based on the total cubic yards of solid waste, per cubic yard</b>	<b>7.93</b>
<b>(b) Passenger and light truck tires 20 inch And below, removed from rim each</b>	<b>4.60</b>
<b>(c) Large truck tires removed from rim each</b>	<b>12.65</b>
<b>(d) Agricultural tires removed from the rim</b>	
1) Small, each	34.50
2) Large, each	86.25
<b>(e) Additional charge to remove from rim, each</b>	<b>5.75</b>
<b>(f) Split or quartered tires, per cubic yard</b>	<b>7.93</b>

<b>(g) Construction material, i.e., roofing materials, siding (non-asbestos), sheet rock, etc., per cubic yard</b>	<b>7.93</b>
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<b>(3) Contamination waste fee</b>	<b>50.00</b>
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**5. Roll-Off Container Rate Service Table  
18% Franchise Fee included in rates direct billed  
by Republic Services**

<b>(A) 20/30/40 Cubic Yard OT Container</b>	
<b>(1) Haul Rate</b>	<b>444.80</b>
<b>(2) Delivery</b>	<b>222.39</b>
<b>(3) Relocate</b>	<b>222.39</b>
<b>(4) Roll off Dry Run (Customer called but container not ready for haul)</b>	<b>222.39</b>
<b>(5) Disposal Rate per Ton</b>	<b>37.48</b>
<b>(6) Daily Rental</b>	<b>6.24</b>
<b>(7) Overage per Ton</b>	<b>47.20</b>

<b>(B) Compactors</b>	
<b>(1) Haul Rate</b>	<b>569.75</b>
<b>(2) Delivery</b>	<b>222.39</b>
<b>(3) Relocate</b>	<b>222.39</b>
<b>(4) Roll off Dry Run (Customer called but container not ready for haul)</b>	<b>222.39</b>
<b>(5) Disposal Rate per Ton</b>	<b>37.48</b>
<b>(6) Daily Rental</b>	<b>Negotiated</b>
<b>(7) Overage per Ton</b>	<b>Negotiated</b>

<b>6. Roll Off Delinquent Account Fees direct billed by Republic Services</b>	
<b>(a) Non-Sufficient Funds (NSF)</b>	<b>35.00</b>
<b>(b) Late Fees (past 30 days)</b>	<b>5%(\$5.00 minimum)</b>
<b>(c) Service Interrupt</b>	<b>35.00</b>

**B. Animal Shelter Charges**

<b>1. Impound fee</b>	
<b>a. 1<sup>st</sup> and 2<sup>nd</sup> offense in any 12-month period</b>	<b>20.00</b>
<b>b. 3<sup>rd</sup> offense in any 12-month period</b>	<b>40.00</b>
<b>2. Impound / care expense per day per animal</b>	<b>10.00</b>
<b>3. Annual tags for non-altered dogs / cats</b>	<b>5.00</b>



4. Annual tags for altered dogs / cats	.00
5. After-hours call fee (after 5:00 p.m. 7 days per week), in addition to impoundment fee	25.00
6. Adoption fee Confinement fee, i.e., impoundment/care expenses per days held	10.00
7. Rabies confinement fee	
a. Minimum of 10 days (10x20.00)	200.00
b. Impound/care expenses per each additional day held	10.00
c. Rabies testing by TDSHS per animal	150.00

**C. Water Sales**

**a. In-City – treated water**

**1. Residential**

(a) Minimum for first 2000 gallons	19.61
(b) Per thousand for next 23,000 gallons	8.47
(c) Per thousand for over 25,000 gallons	9.11

**2. Apartments and Trailer Parks**

(a) The computation for this classification is based on 80% of the number of rental units per metered complex, times the minimum charge per unit. Plus, a meter charge based on the size of the meter per account. Minimum unit charge	29.36
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(b) All usage above the minimum allowed on a per computed unit basis per thousand up to 25,000 gallons	8.47
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(c) Any usage above 25,000 gallons	9.11
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    (d) Meter charges are identical to commercial accounts

**3. Commercial and Industrial**

(a) Minimum charge based on meter size plus \$7.99 per thousand gallons usage	
(1) Meter size up to 1"	25.45
(2) Meter size greater than 1" up to 2"	35.26

<b>(3) Meter size greater than 2" up to 3"</b>	<b>66.16</b>
<b>(4) Meter size greater than 3" up to 4"</b>	<b>102.77</b>
<b>(5) Meter size greater than 4" up to 6"</b>	<b>218.96</b>
<b>(6) Meter size greater than 6" up to 8"</b>	<b>348.54</b>
<b>(7) Meter size greater than 8" up to 10"</b>	<b>576.45</b>

**b. Out-of-City rates by customer classification**

**1. Residential**

**A \$34.31 minimum charge for the first 2,000 gallons will be charged plus \$12.85 per thousand gallons for all usage over 2,000 gallons.**

**2. Apartments and Trailer Parks**

**The computed units are based on 80% of the rental units per metered complex rounded to the nearest whole unit. Rates per unit are the same as the residential charge \$34.31 with a minimum based on the number of Computed unit times the minimum charge per unit. All usage above the minimum allowed on a per computed unit basis will be charged \$12.85 per thousand gallons.**

**3. Commercial (excluding large industrial plants and other municipalities)**

**Commercial users will be charged a minimum based on meter size plus \$12.83 per thousand gallons usage. See in-City commercial for meter size schedule.**

**4. Large Industrial users are charged the same as inside city and other municipalities are charged by contract.**

**5. Loading dock fee of \$52.50 plus \$13.27 per 1,000 gallons.**

**6. Fire Hydrant Meter (Construction) - \$78.75 per month, plus \$13.27 per 1,000 gallons.**

**c. All other users whether in or out-of-City**



- 1. Wholesale Customers – Treated Water**
  - (a) Wholesale customers that purchase treated water from the City by contract for resale as provided in each customer contract.**
  - (b) The treated water rate for wholesale customers is \$7.20 per 1,000 gallons.**
  - (c) The quantity of treated water to be purchased by wholesale customers is defined in each customer’s contract.**
  
- 2. Bulk Water Customers – receiving water from FM 608 Bulk Water Delivery Station. No refund of prepaid balance from bulk water sales.**
  - (a) Customers will purchase bulk water from the City by contract.**
  - (b) The bulk water rate is \$11.85 per 1,000 gallons.**
  - (c) The billing and delivery system requires prepayment by customers.**
  - (d) Pre-payment in 50,000, 25,000, or 10,000 gallon increments are required.**
  - (e) City reserves the right to limit total of all bulk water sales to 75,000,000 gallons or less on a fiscal year basis.**
  
- 3. Untreated Transmitted Water**
  - (a) Customers receiving metered untreated water will be charged a \$50.01 minimum for the first 9,000 gallons plus \$5.75 per thousand gallons for all usage over 9,000 gallons.**
  - (b) Customers receiving unmetered untreated water will be charged a flat rate of \$97.11**
  
- 4. Untreated Water at the Source**

**Customers receiving metered untreated water at the source will be charged per individual customer contract.**
  
- 5. Deposits**

**The minimum deposit for all classes of customer is \$125.**  
**Large water users from a single meter such as businesses,**

apartments and motels will be sufficient to cover at least two months estimated billing. Those residences with high turnover defined as customers changes approximately each quarter will be double the minimum described above.

For Fire Hydrant Meter/Construction Meter a \$550.00 deposit is required.

- 6. Dishonored Checks (NSF) 40.00
- 7. Late Fee  
A fee of \$35.00 will be assessed to those accounts not paid by the due date. Service will be cut-off.
- 8. Disconnect charge- Regular Office Hours  
A fee of \$35.00 will be assessed when water service is disconnected due to non-payment.
- 9. A 10% penalty will be added to accounts not paid by the next billing date.
- 10. Reconnect Charge – After Hours  
A fee of \$40.00 must be paid before water service can be reconnected at the request of a customer when the reconnection must be made after normal working hours, weekends or holidays.
- 11. Multiple re-read of Meter Charge—during normal hours. 10.00  
(Re-reads are charged if the city has correct read)
- 12. Transfer Service Charge 55.00

**D. Sewer Charges**

All sewer billing will be based on metered water usage.

**a. In-City rates**

- 1. Residential  
A \$34.92 minimum for the first 2,000 gallons will be charged. Then \$3.36 per thousand thereafter up to a maximum of 10,000 gallons. The maximum charge for a single unit will not exceed \$61.82
- 2. Apartments and Trailer Parks  
The computation for this classification is based on 80% of the number of rental units per metered complex rounded to the

nearest whole unit. Rates per unit are the same as the residential charge \$34.92 with a minimum based on the number of computed units times the minimum charge per unit and the maximum based on usage up to 10,000 gallons per computed units at \$3.36 per thousand gallons above the minimum allowance based on aggregate usage.

### **3. Commercial and Industrial**

- (a) The minimum rate is \$40.07 for the first 2,000 gallons. Usage above the minimum up to 50,000 gallons will be charged at \$3.86 per thousand gallons. All usage above 50,000 gallons will be billed at \$2.85 per thousand gallons with no maximum.**
- (b) Where sewer is available to in-city customers who are not connected to the system, they shall be charged a minimum of \$40.07 per month.**

### **b. Out-of-city rates**

#### **1. Residential**

**A \$57.74 minimum for the first 2,000 gallons will be charged. Then \$6.69 per thousand thereafter up to maximum of 10,000 gallons. The maximum charge for a single unit will not exceed \$111.28.**

#### **2. Apartments and Trailer Parks**

**The computed units are based on 80% of rental units per metered complex rounded to the nearest whole unit. Rates per unit are the same as the residential charge \$57.74 with a minimum based on the number of computed units times the minimum charge per unit and the maximum based on usage up to 10,000 gallons per computed unit at \$6.69 per thousand gallons above the minimum allowance based on aggregate usage.**

#### **3. Commercial and Industrial**

**The minimum rate is \$66.25 for the first 2,000 gallons. Usage above the minimum up to 50,000 will be charged \$7.68 per thousand gallons. All usage above 50,000 gallons will be billed at \$5.65 per thousand gallons with no maximum. All industrial customers using water in direct manufacturing process will be prorated on an individual basis by the City Administration upon presentation of acceptable data to compute such proration.**

**E. Water Taps**

- a. **3/4 inch tap** **700.00**
- b. **1 inch tap** **750.00**
- c. **2 inch tap** **Cost of installation**
- d. **3 inch tap (compound meter)** **Cost of installation**
- e. **4 inch tap (compound meter)** **Cost of installation**
- f. **6 inch tap (compound meter)** **Cost of installation**
- g. **Fire Line Tap**
  - 6" - 2,100.00**
  - 8" - 2,625.00**
  - 10" - 3,150.00**
- h. **Impact Main Line Tap**
  - 6" - 2,100.00**
  - 8" - 2,625.00**
  - 10" - 3,150.00**

**F. Sewer Taps**

- a. **4 inch tap** **350.00**
- b. **6 inch and above tap** **2,100.00**
- c. **Impact Sewer Line**
  - 6" - 2,100.00**
  - 8" - 2,625.00**
  - 10" - 3,150.00**

**G. Paving Cuts**

- a. **Asphalt Cut - \$385.00**
- b. **Concrete Cut - \$525.00**

**H. Curb Stop or Meter Damage **125.00****

**I. Ambulance Charges**

a.	<b>ALS Non Emergency</b>	<b>750.00</b>
b.	<b>ALS Emergency</b>	<b>875.00</b>
c.	<b>BLS Non Emergency</b>	<b>375.00</b>
d.	<b>BLS Emergency</b>	<b>500.00</b>
e.	<b>ALS Level 2</b>	<b>950.00</b>
f.	<b>Specialty Care Transport</b>	<b>950.00</b>
g.	<b>Mileage – per mile</b>	<b>13.50</b>
h.	<b>Waiting Time – per half hour</b>	<b>37.50</b>
i.	<b>City of Roscoe (annual)</b>	<b>20,033.40</b>
j.	<b>Medical record release and charges are pursuant to Texas Administrative Code Chapter 165</b>	

**J. Swimming Pool Charges**

a.	<b>Daily admission</b>	<b>2.00</b>
b.	<b>Private party for 2 hour period</b>	
	(1) 1-24 people	<b>75.00</b>
	(2) 25-49 people	<b>100.00</b>
	(3) 50-99 people	<b>125.00</b>
	(4) 100-149 people	<b>150.00</b>
	(5) 150-300 people	<b>200.00</b>
c.	<b>Family night</b>	
	(1) 3 or more family members – per family	<b>6.00</b>
	(2) Less than 3 family members – per person	<b>2.00</b>
d.	<b>Season pass</b>	
	(1) Family	<b>150.00</b>
	(2) Individual	<b>50.00</b>
	(3) Replacement of lost season pass	<b>1.00</b>
e.	<b>Monthly pass</b>	
	(1) Family	<b>50.00</b>
	(2) Individual	<b>25.00</b>
	(3) Replacement of lost monthly pass	<b>1.00</b>

- f. **Children's nursery**  
 This fee is only for those nurseries that provide their own certified life-guard (lifeguard must meet pool life-guard qualifications) plus additional individuals to supervise the younger children. Fee per child. .50
  
- g. **Swimming lessons**  
 The local chapter of the Red Cross may conduct swimming lessons and receive proceeds from these lessons. The Chapter must provide their own instructors. The fee shall be subject to review and approved by the City Commission of the City of Sweetwater.
  
- h. **Extra pool-oriented programs**
  - 1. **The City of Sweetwater will receive one-half (50%) of the fee charged for the extra programs. The other one-half (50%) of the fee will be received by instructor(s).**
    - (a) **Senior citizen adapted aquatics on senior citizen night.** 1.00
  
    - (b) **Water dynamics or aerobics class on Friday night. Per participant** 1.00
  
    - (c) **Parent/Tot swim class in a six (6) week session, meeting eleven (11) times. Per six-week session.** 30.00
  
    - (d) **Private group and individual lessons**
      - (1) **Tuesday thru Friday** 20.00
      - (2) **Three (3) days** 18.00
      - (3) **Two (2) days** 15.00
      - (4) **One (1) day** 10.00

**III. MISCELLANEOUS FEES AND REVENUES**

- A. Planning and Zoning Commission. Flat fee** 300.00
  
- B. Board of Adjustment. Flat fee** 200.00
  
- C. Reproduction work**
  - 1. Copies per page** .10
  - 2. Accident reports** 6.00



3. Certified copy of accident report	8.00
4. Computer run per page	.50
5. DVD	25.00
6. Fingerprints	10.00
<b>D. Open Records requests are pursuant to the Texas Administrative Code Chapter 552.</b>	
<b>E. Publications</b>	
1. Annual Operating Budget, per page. Cost may be waived by City Manager	.10
2. Comprehensive Annual Financial Report, per page. Cost may be waived by City Manager	.10
3. Ordinances, per page. Cost may be waived by City Manager	.10
4. Copy of Code of Ordinances	85.00
5. For each supplement to Code	30.00
<b>F. Cemetery Lot Sales</b>	
1. Regular grave space	250.00
2. Baby land grave space, 3' x 4'	75.00
3. Interment fee	50.00
<b>G. Lake Lot Lease and Fees</b>	
1. Lake Lot Lease, Annual	750.00
a. 10% late fee if paid between May 20 and June 20	
b. 20% late fee if paid between June 21 and June 30	
2. Lake Lot Transfer Fee	750.00
3. Lake Lot Inspection Fees (A one-time fee will be charged per applicable request)	
a. Locate boundaries	100.00
b. Water well requests	35.00
c. Septic system	35.00

d. Fencing	35.00
e. New construction to existing structure	35.00
f. New construction-rebuild or move new structure	35.00
<b>H. Fax Service (Not official business)</b>	
1. Send – 1 <sup>st</sup> page	5.00
2. Send – each additional page	1.00
3. Receive – per page	2.00
<b>I. Lot Mowing and Cleaning Fees</b>	
1. Administrative Charge	90.00
2. Mowing Labor Charge – per hour	18.00
3. Tractor Shredder – per hour	6.00
4. Hand Mowing Equipment – per hour	2.00
5. Cleanup Labor Charge – per hour	18.00
6. Hauling Charge – per hour	21.50
7. Landfill Charge (per cubic yard)	7.93
8. Securing Structure Labor – per hour plus material costs	18.00
9. Structure Demolition Labor – per hour	18.00
10. Heavy Equipment Charge – per hour	6.00
11. Dump Truck Charge – per hour	6.00
12. Classification of Properties and Pricing	
a. Class 1: Standard city residential lot 13,500 sq. ft. and under in size	125.00
b. Class 2: Acreage area 13,501 sq. ft. and over in size	180.00
<b>J. Street or Alley Closure Application Fee</b>	<b>250.00</b>



<b>K. Wrecker Administration Fee per TDLR rules and regulations</b>	<b>10.00</b>
<b>L. Alarm Fees</b>	
1. <b>Commercial/business (annual fee)</b> <b>(Governmental entities are exempt)</b>	<b>50.00</b>
2. <b>Residential (annual fee)</b> <b>(Individuals 65 years of age or older are exempt)</b>	<b>30.00</b>
3. <b>Penalties related to false alarms and noncompliance</b>	
<b>(a) Fee for each false burglary alarm in the preceding</b> <b>12-month period:</b>	
<b>(1) 4 to 5 false burglary alarms</b>	<b>50.00</b>
<b>(2) 6 to 8 false burglary alarms</b>	<b>75.00</b>
<b>(3) After 8 false burglary alarms</b>	<b>100.00</b>
<b>(b) Fee for each false robbery alarm in the preceding</b> <b>12-month period:</b>	
<b>(1) 4 to 7 false robbery alarms</b>	<b>75.00</b>
<b>(2) After 7 false robbery alarms</b>	<b>100.00</b>
<b>(c) Fee for each false panic/duress alarm in the preceding</b> <b>12-month period:</b>	
<b>(1) 4 to 7 false panic/duress alarms</b>	<b>75.00</b>
<b>(2) After 7 false panic/duress alarms</b>	<b>100.00</b>
4. <b>Penalties for providing the wrong permit information to</b> <b>responding agencies</b>	<b>50.00</b>
5. <b>Penalty for failure to provide a responder within 30 minutes</b> <b>when requested by law enforcement authority</b>	<b>50.00</b>
6. <b>A permit holder shall pay a fee assessed under this section</b> <b>within 30 days after receipt of notice of assessment or be</b> <b>subject to a 10% penalty fee</b>	
7. <b>Sec. 4-26. Fee to reinstate a permit</b>	<b>100.00</b>
<b>M. Game Room License and Fees</b>	
1. <b>Annual Game Room License and Inspection</b>	<b>2,500.00</b>
2. <b>Annual Occupation Tax</b> <b>Maximum 30 machines</b>	<b>\$15.00 per machine</b>

## **N. Sweetwater Municipal Golf Course Fees**

<b>1. Green Fees – 18 Holes</b>	
<b>a. Monday – Friday</b>	<b>12.00</b>
<b>b. Weekend &amp; Holidays</b>	<b>14.50</b>
<b>2. Green Fees – 9 Holes</b>	
<b>a. Monday – Friday</b>	<b>8.50</b>
<b>b. Weekend &amp; Holidays</b>	<b>11.00</b>
<b>3. Cart Fees – 18 Holes</b>	
<b>a. 2 Person Cart</b>	<b>24.00</b>
<b>b. 1 Person Cart</b>	<b>18.00</b>
<b>4. Cart Fees – 9 Holes</b>	
<b>a. 2 Person Cart</b>	<b>12.00</b>
<b>b. 1 Person Cart</b>	<b>9.00</b>
<b>5. Trail Fees</b>	
<b>a. Monthly Trail Fee</b>	<b>18.00</b>
<b>b. Daily Trail Fee</b>	<b>4.00</b>
<b>6. Cart Storage Including Trail Fee</b>	<b>24.00</b>
<b>7. Memberships</b>	
<b>a. Single Player</b>	<b>504.00 per year</b>
<b>b. Family Membership up         to 4 people in family</b>	<b>756.00 per year</b>