

CITY OF SWEETWATER

ADOPTED BUDGET

FY 2024-2025

Presented to City Council for Review

August 13, 2024

Presented to City Council for Public Hearing and Adoption

September 10, 2024

City Manager: David A. Vela

Finance Director: Kirsta Koennecke

City of Sweetwater Fiscal Year 2024-2025 Budget Cover Page September 10, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$193,704, which is a 6.20 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 \$27,780.

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

FOR: Mayor - Jim McKenzie Mayor Pro Tem - John McPherson
Councilmember - Kerry Baker Councilmember - Stacey Boil

AGAINST: None

PRESENT and not voting: None

ABSENT: Councilmember - Ricky Castro

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.506817/100	\$0.507150/100
No-New-Revenue Tax Rate:	\$0.480602/100	\$0.449570/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.450089/100	\$0.450589/100
Voter-Approval Tax Rate:	\$0.506818/100	\$0.507159/100
Debt Rate:	\$0.030993/100	\$0.032829/100

Total debt obligation for City of Sweetwater secured by property taxes: \$1,970,000

2024- ~~2024~~-04

**AN ORDINANCE
APPROVING AND ADOPTING A BUDGET FOR THE CITY
OF SWEETWATER FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025**

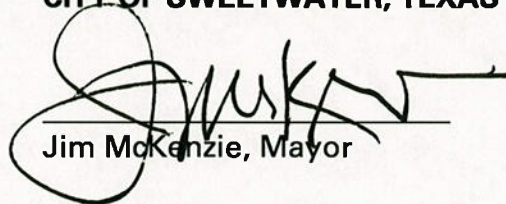
BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SWEETWATER, TEXAS:

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, 2024 thru September 30, 2025; (b) Public Notice that such hearing upon such budget would be held on September 10, 2024, 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.

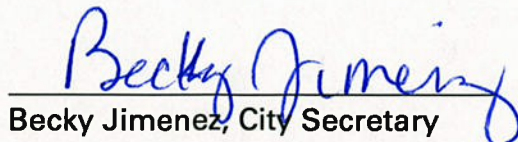
WHEREAS, said budget is here and now hereby in all things approved and adopted, and it is provided that the effective date of this budget shall be effective as of October 1, 2024.

READ, PASSED AND ADOPTED on the first and only reading on this the **10th of September, 2024**, by a unanimous vote.

CITY OF SWEETWATER, TEXAS


Jim McKenzie, Mayor

ATTEST:


Becky Jimenez, City Secretary

AN ORDINANCE 2024- 05

MAKING APPROPRIATION FOR THE SUPPORT TO THE CITY GOVERNMENT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025.

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, 2024 and ending September 30, 2025, 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 \$16,581,330 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>\$ 16,581,330</u>

SECTION 2: That the sum of \$1,325,059 is hereby appropriated out of the Special Revenue Funds as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Senior Nutrition Activities Program	\$ 553,303
Hotel/Motel Fund	700,000
Cemetery Fund	<u>71,757</u>
Total Special Revenue Funds	<u>\$ 1,325,059</u>

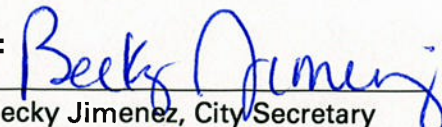
SECTION 3: That the sum of \$27,287,009 is hereby appropriated out of the Enterprise Funds as hereinafter itemized, to-wit:

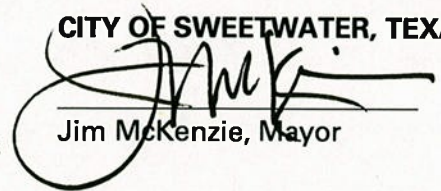
<u>FUND</u>	<u>APPROPRIATION</u>
Water & Wastewater	\$ 22,882,117
Emergency Medical Services	2,314,370
Refuse Collection and Disposal	<u>2,090,522</u>
Total Enterprise Funds	<u>\$ 27,287,009</u>

SECTION 4: That the sum of \$ 5,789,273 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	\$ 3,144,273
Employees' Benefit Fund	<u>2,645,000</u>
Total Internal Service Funds	<u>\$ 5,789,273</u>

READ, PASSED AND ADOPTED on the first and only reading on this the **10th day of September, 2024**, by a **unanimous vote**.

ATTEST: 
Becky Jimenez, 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 2024-2025

Table of Contents:

Required Truth in Taxation Budget Cover Page

**An Ordinance Approving and Adopting a Budget for the Fiscal Year
Oct 1, 2024 – Sep 30, 2025**

**An Ordinance Making Appropriation for Support of Government for the
Fiscal Year Oct 1, 2024 – Sep 30, 2025**

- 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 13, 2024**
- Public Hearing September 10, 2024**
- Adoption September 10, 2024**

1.

Budget Calendar

**CITY OF SWEETWATER
FISCAL YEAR 2025
BUDGET CALENDAR**

Date	Activity
04/12/24	Budget packages provided to department heads
04/25/24	Chief Appraiser certifies estimate of taxable values
05/01/24	Expense budget and personnel schedule requests due to Finance Director
05/06/24 -- 05/17/24	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
06/07/24	72-hour notice of meeting for 06/11/24 City Council Budget Retreat Meeting
06/11/24	Budget Workshop Retreat with City Council
07/25/24	Deadline for Chief Appraiser to certify rolls to taxing units Certification of anticipated rate by collector Calculation of effective and rollback tax rates
08/09/24	72-hour notice of meeting for 08/13/24 City Council Meeting
08/09/24	Post Notice of Tax Rates and Calculation Worksheet on website; attach and email to council
08/13/24	City Council to review proposed FY 2024/25 budget & set Public Hearing and adoption date for 09/10/24 City Council to discuss rollback and effective tax rates then Record Vote to ratify tax rate to be in FY 2024/25 budget & set Public Hearing dates for 09/10/24 and 09/17/24. Proposed FY 2024/25 budget placed in Finance Director's Office & city website for public review
08/13/24 -- 09/03/24	Place Legal Ad in newspaper and website of Notice of Public Hearing on proposed FY 2024/25 Budget
08/13/24 -- 09/03/24	Publish Notice of Property Tax Rates and 2 public hearings in newspaper & on website
09/06/24	72-hour notice for City Council meeting for 09/10/24
09/10/24	City Council to review proposed FY 2024/25 budget in a public hearing Public hearing on proposed tax rate Reading and adoption of Ordinance to amend FY 2023/24 budget Reading and adoption of budget ordinance Reading and adoption of the appropriation ordinance and rate schedule
09/13/24	72-hour notice for second public hearing
09/17/24	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 2024-2025 BUDGET HIGHLIGHTS

- * The General Fund's budgeted loss before transfers-in is \$3,359,776. A budgeted \$1,176,000 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 into the fund from Refuse is \$88,000.
- * The General Funds loss is primarily due to the purchase of the Ladder Fire Truck with funds received from the Certificate of Obligation in fiscal year 2024. Along with personnel increases of 2 Patrol Officers and 1 Animal Control Officer. Increase in the City's contribution to the Fireman Retirement Pension from 18% to 21.25%. Changes in Police pay schedule according to Meet and Confer Agreement.
- * The Refuse Fund's budgeted loss before transfers-in is \$261,500. A transfer-in from the Water and Wastewater Fund of \$261,500 has been budgeted to support the Refuse Fund's continued loss. \$18,000 has been requested in Capital Outlay for a fence around the landfill.
- * The Water and Wastewater Fund will have a loss of \$4,638,388 after the total transfers out of \$1,437,500. The net loss is covered by depreciation, a non-cash item of \$1,720,600, items of capital outlay from savings, and the principal bond payments of \$1,950,000 from Debt Service. The capital outlay, if approved, will be funded by savings, grant when available, and possible note proceeds. Contractual Services increased \$170,132 over last year's budget due to the increasing costs of services to maintain systems.
- * The Internal Services will have a loss of \$566,801. This loss is predominately due to the capital outlay from savings of \$974,000. 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>7/25/2023</u>	tax rate from .50715/100 to .506817/100	<u>7/25/2024</u>	<u>Inc (Dec)</u>	
\$616,694,320	Net Taxable Value	\$646,345,596	\$29,651,276	4.81%
\$2,925,111	M&O Rate 0.475824	\$3,075,467	\$150,357	5.14%
\$202,455	I&S Rate 0.030993	\$200,322	(\$2,133)	
\$2,981,310	M&O considered at 95% collection rate	\$3,122,016	\$140,706	4.72%

2 Personnel and payroll changes:

- * To help employees combat the rising cost of living and family insurance deductions, the City Manager is requesting a 4.25% cost of living raise included for all employees. TMRS rate changed from 18.04% to 18.26%.

3 No change to the Landfill/Abatement fee. \$2 per residential only transferred to Planning and Development for Abatement properties

4 See Capital Improvement Plan for details. The Capital Improvement Plan allocates preplanning funds for the future acquisition of a Fire Engine and an Ambulance.

5 Increase the City's contribution to EMS retirement pension from 18% to 21.25%. Also included is the addition of 1 EMS Personnel.

6 Included is an additional Contribution to other Agencies for the Child Advocacy Center of \$10,000, the Library asked for an annual increase of \$1,000 and Auditorium was increased by \$3,5000

FYE 2024-2025 BUDGET HIGHLIGHTS

	2024	2025
7 General Debt Service Requirements:		
Principal	\$173,989	\$110,000
Interest & fees	96,633	94,000
	<u>\$270,622</u>	<u>\$204,000</u>
8 Water Debt Service Requirements:		
Principal	\$1,899,000	\$1,950,000
Interest & fees	78,132	123,421
	<u>\$1,977,132</u>	<u>\$2,073,421</u>
9 Internal Service Debt Service Requirements:		
Principal	\$153,035	\$196,100
Interest & fees	7,685	3,890
	<u>\$160,720</u>	<u>\$199,990</u>

PROPOSED CENTRAL RATE SCHEDULE CHANGES:

- Due to increased costs of water and wastewater system maintenance materials; and financing repayment, a proposed 5% increase to water sales and sewer charges is requested. This increase will raise approximately \$300,000 per year. A 5% increase was also requested for the loading dock, bulk, wholesale treated water, and untreated raw water.
- Increase water deposit for all classes of customers to \$130
- Updated Meter Fee and increase to Water and Sewer Taps to compensate for staff time and equipment usage
- Increase Garbage 2.9% according to Republic contract
- Updated the Permits and Licenses Fees
- Increase of \$25 to Paving Cuts, Asphalt Cuts and Concrete Cut
- Adjusted Cemetery Lot Sales Curbing/Covering Permit to a step fee for multiple plots

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.

FY 2023 - 5% increase to residential water and sewer rate. Refuse proposes a 4.5% increase to residential customers

FY 2024 - 5% increase to residential water and sewer rate.

FY 2025 - 5% increase to residential and commercial water and sewer rate.
Refused increased 2.9% to residential customers

3.
Proposed
Budget Summary

**CITY OF SWEETWATER
BUDGET SUMMARY
FYE 9-30-25**

PROPOSED 09-10-24

FUND	DESCRIPTION	ACTUAL 9/30/2021	ACTUAL 9/30/2022	ACTUAL 9/30/2023	ADOPTED BUDGET 9/30/2024	PROPOSED BUDGET 9/30/2025	INCREASE (DECREASE) \$	INCREASE (DECREASE) %
General								
REVENUES:								
Taxes								
	Property	3,037,736	3,123,437	3,130,190	3,511,310	3,665,016	153,706	4.38%
	Sales	3,040,622	3,558,271	3,594,541	3,677,900	3,877,900	200,000	5.44%
	Alcohol	13,809	11,970	10,970	15,000	15,000	-	0.00%
	Franchise-City	330,318	328,014	391,770	406,774	408,034	1,260	0.31%
	Franchise-Outside	705,650	733,019	737,909	740,000	790,000	50,000	6.76%
	PEG	22,944	21,050	18,757	26,000	26,000	-	0.00%
	Intergovernmental	144,802	1,351,406	188,046	212,500	216,000	3,500	1.65%
Charges for Services								
	Administrative Fees	1,408,036	1,614,828	1,946,518	1,979,642	2,048,377	68,735	3.47%
	Animal Shelter	8,205	8,150	6,941	10,000	10,000	-	0.00%
	Aquatics	22,263	26,473	25,427	26,000	26,000	-	0.00%
	Aviation Fuel Sales	134,243	186,807	175,523	200,000	200,000	-	0.00%
	Licenses & Permits	122,555	128,961	118,315	200,300	200,300	-	0.00%
	Fines & Forfeitures	50,316	92,078	101,075	99,275	105,275	6,000	6.04%
Miscellaneous								
	Oil & Gas Royalties	124,808	201,042	150,003	250,000	240,000	(10,000)	-4.00%
	Lake Lot Leases	358,732	398,378	401,363	402,000	402,000	-	0.00%
	Interest Revenue	47,239	29,687	125,524	90,000	220,000	130,000	144.44%
	Misc Revenue & Other Sources	857,709	1,408,031	585,525	790,775	771,652	(19,123)	-2.42%
Note Proceeds								
	Transfers In	675,250	1,256,356	1,053,616	1,037,000	1,264,000	227,000	21.89%
	Total	11,105,237	14,477,958	12,762,013	15,774,476	14,485,554	(1,288,922)	-8.17%
EXPENDITURES:								
	Mayor & Commission	35,578	28,523	18,257	22,250	22,250	-	0.00%
	City Administration	505,162	541,569	559,779	585,175	619,235	34,060	5.82%
	Finance	415,467	438,783	447,605	468,959	490,496	21,537	4.59%
	Municipal Court	144,997	138,197	143,605	148,599	162,914	14,315	9.63%
	Code Enforcement	385,538	570,802	761,254	581,921	598,744	16,823	2.89%
	Police	3,906,443	4,641,975	4,431,137	4,609,382	5,213,150	603,768	13.10%
	Fire	2,075,386	2,302,071	2,150,006	2,461,119	2,668,527	207,408	8.43%
	Streets	762,580	1,010,294	1,038,482	1,209,122	1,240,893	31,771	2.63%
	Animal Control	174,637	224,702	200,195	213,179	290,327	77,148	36.19%
	Parks & Recreation	581,177	758,034	861,224	811,150	737,449	(73,701)	-9.09%
	Golf Course	76,856	92,835	83,081	105,966	103,182	(2,784)	-2.63%
	Aquatics	161,331	114,546	107,690	141,825	198,353	56,528	39.86%
	Community Services	68,166	73,617	96,775	76,500	91,000	14,500	18.95%
	Airport	221,554	1,632,216	289,263	367,479	250,889	(116,590)	-31.73%
	Non-Departmental	552,204	609,452	605,936	490,918	520,279	29,361	5.98%
	Debt SERVICE				2,295,370	2,304,000	8,630	0.38%
	Transfers Out	901,966	944,651	1,132,025	1,047,569	1,069,642	22,073	2.11%
	Total	10,969,042	14,122,267	12,926,314	15,636,483	16,581,330	944,847	6.04%
	PEG Restricted Funds	(22,944)	(21,050)	(18,757)	(26,000)	(26,000)	(7,243)	0.00%
	Net General Fund	113,251	334,641	(183,058)	111,993	(2,121,776)	(2,233,769)	1994.56%
SNAP								
REVENUES:								
	Intergovernmental	127,122	133,391	112,564	189,800	145,887	(43,913)	-23.14%
	Contributions & Donations	26,971	14,861	20,497	40,000	30,000	(10,000)	-25.00%
	Miscellaneous	453	8,998	6,165	12,500	12,500	-	0.00%
	Transfers In	277,333	305,500	373,700	287,050	365,142	78,092	27.21%
	Total	431,879	462,750	512,926	529,350	553,529	24,179	4.57%
EXPENDITURES:								
	Personal Services	265,278	251,127	294,663	320,297	336,155	15,858	4.95%
	Supplies	115,104	164,740	146,063	157,150	163,690	6,540	4.16%
	Contractual Services	45,743	49,547	50,154	51,312	53,457	2,145	4.18%
	Capital Outlay	7,440	-	18,755	-	-	-	#DIV/0!
	Total	433,565	465,414	509,635	528,759	553,303	24,544	4.64%
	Net SNAP	(1,686)	(2,664)	3,291	591	226	(365)	-61.68%
Hotel Motel								
REVENUES:								
	Occupancy tax	565,496	709,081	685,402	700,000	700,000	-	0.00%
	Total	565,496	709,081	685,402	700,000	700,000	-	0.00%
EXPENDITURES:								
	Culture & Recreation	565,496	709,081	685,402	700,000	700,000	-	0.00%

FUND	DESCRIPTION	ACTUAL 9/30/2021	ACTUAL 9/30/2022	ACTUAL 9/30/2023	ADOPTED BUDGET 9/30/2024	PROPOSED BUDGET 9/30/2025	INCREASE (DECREASE) \$	INCREASE (DECREASE) %
	Total	565,496	709,081	685,402	700,000	700,000	-	0.00%
Cemetery	REVENUES:							
	Charges for services	1,150	3,300	3,250	4,600	4,600	-	0.00%
	Miscellaneous	21,630	29,490	26,205	35,000	35,000	-	0.00%
	Investment Income	11,741	7,885	44,972	10,000	55,000	45,000	450.00%
	Interfund Transfer	51,299	50,921	(275)	67,293	25,000	(42,293)	-62.85%
	Total	85,820	91,596	74,152	116,893	119,600	2,707	2.32%
	EXPENDITURES:							
	Personal Services	45,230	50,037	30,189	33,173	35,137	1,964	5.92%
	Supplies	5,318	743	2,833	3,500	3,500	-	0.00%
	Contractual Services	10,733	6,843	4,936	26,120	26,120	-	0.00%
	Capital Outlay	-	-	-	13,000	7,000	(6,000)	-46.15%
	Total	61,281	57,623	37,958	75,793	71,757	(4,036)	-5.33%
	Restricted Funds	(24,541)	(33,973)	(36,201)	(41,100)	(47,850)	(6,750)	16.42%
	Net Cemetery Fund	(2)	0	(6)	-	(7)	13,493	0.00%
Employee Benefit	REVENUES:							
	Employee Benefits	1,619,419	1,554,745	1,526,286	1,634,600	1,634,000	(600)	-0.04%
	Employee Contributions	345,695	390,104	377,155	390,000	390,000	-	0.00%
	COBRA Contributions	5,155	15,771	2,051	16,000	16,000	-	0.00%
	Stop Loss Insurer Refunds	502,499	507,688	442,631	600,000	600,000	-	0.00%
	Investment Income	3,597	2,955	7,174	5,000	5,000	-	0.00%
	Total	2,476,365	2,471,263	2,355,297	2,645,600	2,645,000	(600)	-0.04%
	EXPENDITURES:							
	Administrative Fee	637,431	711,494	554,970	600,000	639,000	39,000	6.50%
	Insurance Claims	2,080,668	1,557,652	1,835,731	2,015,000	2,006,000	(9,000)	-0.45%
	Total	2,718,099	2,269,146	2,390,701	2,615,000	2,645,000	30,000	6.05%
	Net Employee Benefit Fund	(241,734)	202,117	(35,404)	30,600	-	(30,600)	-6.09%
Water & Waste Water	REVENUES:							
	Water Sales	5,319,598	5,925,248	6,106,575	6,433,000	6,633,000	200,000	3.11%
	Sewer Charges	2,525,661	2,649,072	2,854,775	2,650,000	2,800,000	150,000	5.66%
	Penalties and Late Fees	132,811	51,652	131,908	50,000	130,000	80,000	160.00%
	Intergovernmental	3,597,753	2,258,537	868,887	500,000	-	(500,000)	-100.00%
	Interest Income	99,575	95,080	484,901	290,000	380,000	90,000	31.03%
	Miscellaneous Income	326,680	636,063	320,181	338,100	232,100	(106,000)	-31.35%
	Bond Proceeds	4,587,000	-	-	4,717,000	8,068,628	3,351,628	71.05%
	Total	16,589,078	11,615,652	10,767,227	14,978,100	18,243,728	3,265,628	21.80%
	EXPENDITURES:							
	Personal Services	1,714,163	1,772,817	2,163,394	2,656,765	2,507,517	(149,248)	-5.62%
	Supplies	280,242	526,559	627,915	1,042,928	1,050,728	7,800	0.75%
	Contractual Services	2,842,516	2,888,260	3,287,567	3,802,087	3,962,219	160,132	4.21%
	Depreciation	1,654,750	1,681,987	1,709,398	1,710,600	1,720,600	10,000	0.58%
	Doubtful Account Exp	47,026	45,846	67,216	45,000	45,000	-	0.00%
	Capital Outlay**	1,467,873	2,652,617	1,134,129	6,696,375	10,125,906	3,429,531	51.21%
	Bond Payments/Fees**	1,835,516	2,070,440	2,080,111	2,080,110	2,081,122	1,012	0.05%
	Amortization of Bond Issue	(95,279)	(95,279)	(95,279)	(95,279)	(48,475)	46,804	-49.12%
	Transfers Out to Other Funds	961,750	1,482,000	1,227,500	1,210,500	1,437,500	227,000	18.75%
	Total	10,708,557	13,025,247	12,201,951	19,149,086	22,882,117	3,733,031	30.59%
	Net Water Fund	5,880,521	(1,409,595)	(1,434,724)	(4,170,986)	(4,638,389)	(467,403)	-32.58%

FUND	DESCRIPTION	ACTUAL 9/30/2021	ACTUAL 9/30/2022	ACTUAL 9/30/2023	ADOPTED BUDGET 9/30/2024	PROPOSED BUDGET 9/30/2025	INCREASE (DECREASE) \$	INCREASE (DECREASE) %	
EMS	REVENUES:								
	Ambulance Charges	732,510	720,232	676,548	860,000	860,000	-	0.00%	
	Intergovernmental	58,949	-	-	50,000	50,000	-	0.00%	
	Nolan County	560,390	557,846	788,013	693,226	679,500	(13,726)	-1.98%	
	Roscoe	20,033	20,033	20,033	20,033	20,033	-	0.00%	
	Miscellaneous Income	5,555	9,251	6,180	17,000	25,337	8,337	49.04%	
	Transfers In	573,333	588,230	758,600	693,226	679,500	(13,726)	-1.98%	
	Total	1,950,770	1,895,592	2,249,374	2,333,485	2,314,370	(19,115)	-0.82%	
	EXPENDITURES:								
	Personal Services	1,174,995	1,057,966	2,324,635	1,378,008	1,257,305	(120,703)	-8.76%	
	Supplies	50,661	44,921	47,160	55,200	52,200	(3,000)	-5.43%	
	Contractual Services	500,294	512,747	539,641	581,574	689,865	108,291	18.62%	
	Depreciation	19,409	18,691	13,909	20,000	20,000	-	0.00%	
	Doubtful Account Exp	311,002	318,900	275,299	310,000	295,000	(15,000)	-4.84%	
	Capital Outlay**	-	1,250	-	-	-	-	#DIV/0!	
	Debt Payments and Fees**	5,007	5,007	308	-	-	-	#DIV/0!	
	Total	2,061,368	1,959,482	3,200,952	2,344,782	2,314,370	(30,412)	-1.30%	
	Net EMS Fund	(110,598)	(63,890)	(951,578)	(11,297)	-	11,297	0.00%	
	Refuse	REVENUES:							
		Refuse Collections	1,523,545	1,586,732	1,682,128	1,657,760	1,829,022	171,262	10.33%
Transfers In		286,500	306,000	261,500	261,500	261,500	-	0.00%	
Total		1,810,045	1,892,732	1,943,628	1,919,260	2,090,522	171,262	8.92%	
EXPENDITURES:									
Personal Services		491,408	431,301	331,953	418,289	469,395	51,106	12.22%	
Supplies		67,684	87,268	76,448	61,540	71,540	10,000	16.25%	
Contractual Services		1,381,434	1,355,660	1,381,383	1,286,052	1,391,587	105,535	8.21%	
Depreciation		28,710	34,183	31,487	32,000	32,000	-	0.00%	
Doubtful Account Exp		9,733	11,891	20,368	10,000	20,000	10,000	100.00%	
Capital Outlay**		58,294	-	30,980	60,000	18,000	(42,000)	-70.00%	
Debt Payments and Fees**		41,354	-	-	-	-	-	0.00%	
Transfers Out to Other Funds		-	80,356	87,616	88,000	88,000	-	0.00%	
Total		2,078,617	2,000,659	1,960,235	1,955,881	2,090,522	134,641	6.88%	
Net Refuse Fund		(268,572)	(107,927)	(16,607)	(36,621)	-	36,621	-100.00%	
Internal Services		REVENUES:							
		Central Garage	1,864,078	1,587,827	1,751,227	1,862,784	2,275,655	412,871	22.16%
		Central Garage Note Proceeds	-	-	-	-	-	-	#DIV/0!
		Information Technology	166,930	174,714	180,793	283,738	301,817	18,079	6.37%
		Total	2,031,008	1,762,541	1,932,020	2,146,522	2,577,472	430,950	20.08%
	EXPENDITURES:								
	Personal Services	797,995	746,260	878,885	1,032,637	1,037,673	5,036	0.49%	
	Supplies	28,320	28,463	47,681	44,775	32,250	(12,525)	-27.97%	
	Contractual Services	327,119	370,155	417,363	457,481	440,360	(17,121)	-3.74%	
	Depreciation	439,400	435,057	452,825	440,500	460,000	19,500	4.43%	
	Capital Outlay**	686,012	337,638	439,704	1,042,104	974,000	(68,104)	-6.54%	
	Debt Payments and Fees**	235,655	157,591	157,503	160,720	199,990	39,270	24.43%	
	Total	2,514,501	2,075,164	2,393,961	3,178,217	3,144,273	(33,944)	-1.07%	
	Net Internal Services Fund	(483,493)	(312,623)	(461,941)	(1,031,695)	(566,801)	464,894	45.06%	
	ALL FUNDS REVENUES	37,045,698	35,379,165	33,282,039	41,143,686	43,729,775	2,586,089	6.29%	
	ALL FUNDS EXPENSES	32,110,526	36,684,083	36,307,108	46,184,001	50,982,671	4,798,670	10.39%	
	NET ALL FUNDS	4,935,172	(1,304,918)	(3,025,069)	(5,040,315)	(7,252,896)	(2,217,719)	-43.90%	
	RESTRICTED CASH	(47,485)	(55,023)	(54,958)	(67,100)	(73,850)	(6,750)	10.06%	
	ADD BACK DEPRECIATION AND AMORTIZATION	2,046,990	2,074,639	2,112,340	2,107,821	2,184,125	76,304	3.62%	
	NET AVAILABLE CASH ALL FUNDS	6,934,677	714,698	(967,687)	(2,999,594)	(5,142,621)	(2,143,027)	71.44%	

** Not GAAP. For budgeting purposes only

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

**CITY OF SWEETWATER-PROPOSED
REVENUES 2024-2025**

FUND	DEPT	LINE ITEM	Actual 9/30/22	Actual 9/30/23	Budget 9/30/24	Budget 9/30/25
01	401	4770 MISC INCOME	300	300	400	400
01	402	4770 MISC INCOME	-	960	-	-
01	402	4830 SALE OFFICE SUPPLIES	4,190	4,360	4,000	4,000
		TOTAL	4,190	5,320	4,000	4,000
01	403	4010 CURRENT PROPERTY TAXES	2,632,344	2,616,415	2,981,310	3,122,016
01	403	4020 PRIOR PROPERTY TAXES	73,093	75,331	80,000	80,000
01	403	4030 SALES TAX	3,577,886	3,613,326	3,700,000	3,900,000
01	403	4031 SALES TAX REFUND INCENTIVE	(19,615)	(18,785)	(22,100)	(22,100)
01	403	4040 FRANCHISE TAX-City	328,014	391,770	406,774	408,034
01	403	4040 FRANCHISE TAX-Outside	733,019	737,909	740,000	790,000
01	403	4041 PEG FEES	21,050	18,757	26,000	26,000
01	403	4060 MIXED BEVERAGE TAX	11,970	10,970	15,000	15,000
01	403	4070 PENALTY & INTEREST	49,685	52,254	60,000	60,000
01	403	4080 PMT IN LIEU OF TAX	368,315	386,190	390,000	403,000
01	403	4180 OTHER LIC & PERMITS	5,985	4,575	15,000	15,000
01	403	4440 ADMIN TAXES	1,614,828	1,946,518	1,979,642	2,048,377
01	403	4730 BUILDING RENTALS	54,000	54,000	54,000	54,000
01	403	4750 INTEREST INCOME	29,687	125,524	90,000	220,000
01	403	4770 MISC INCOME	1,054	2,802	10,000	10,000
01	403	4875 GAIN ON SALE OF ASSET	3,055	-	-	-
		TOTAL	9,484,370	10,017,555	10,525,626	11,129,327
01	404	4610 FINES & FORFEITURES	64,182	72,725	65,000	70,000
01	404	4611 ADMINISTRATION FEE	-	-	-	-
01	404	4613 DRIVERS SAFETY	-	-	300	300
01	404	4614 CHILD SAFETY	-	-	-	-
01	404	4616 BREATH ALCOHOL TEST	-	-	-	-
01	404	4617 COMP. REHAB	-	-	-	-
01	404	4618 TRAFFIC	-	-	200	200
01	404	4621 LOCAL BLDG SECURITY FUND	3,785	3,910	3,800	3,800
01	404	4622 LOCAL TRUANCY PREV FUND	3,617	3,892	3,600	3,600
01	404	4623 LOCAL COURT TECH FUND	2,896	3,114	3,000	3,000
01	404	4624 LOCAL MUNI JURY FUND	72	78	75	75
01	404	4625 OMNIBASE REIMBURSE FEE	274	90	300	300
01	404	4640 COURT COST	17,783	16,520	18,000	19,000
01	404	4656 TIME PAYMENT FEE	1,975	1,880	2,000	2,000
01	404	4666 SECURITY FEE	-	-	800	800
01	404	4670 WARRANT FEE \$50.00	-	-	1,000	1,000
01	404	4680 CITY ARREST FEE \$5.00	-	-	700	700
01	404	4770 MISCELLANEOUS	241	66	400	400
01	404	4771 COURT CREDIT COLLECTION SER	(2,747)	(1,176)	100	100
01	404	4950 CASH OVER SHORT	-	(23)	-	-
		TOTAL	92,078	101,075	99,275	105,275
01	405	4150 LIC & PERMITS	63,046	56,830	65,000	65,000
01	405	4180 OTHER LIC & PERMITS	19,976	16,024	20,000	20,000
01	405	4190 BLDG REMOVAL PERMITS	129	-	30,000	30,000
01	405	4530 GRANT	15,388	124,900	50,000	-
01	405	4770 MISC INCOME	75,587	26,718	30,000	30,000
01	405	4920 TRANSFERS IN	80,356	87,616	88,000	88,000
		TOTAL	254,482	312,089	283,000	233,000
01	406	4520 GRANT OTHER	1,668	62,581	20,000	20,000
01	406	4521 HOMELAND SECURITY GRANT	-	-	-	16,000
01	406	4760 DONATIONS	220,235	8,683	10,000	15,000
01	406	4770 MISC INCOME - SRO REIMB	135,564	130,893	194,000	208,877
01	406	4770 MISC INCOME	26,241	2,308	30,000	30,000
01	406	4980 OTHER SOURCES-LEASE	175,098	-	-	-
		TOTAL	558,806	204,465	254,000	289,877

**CITY OF SWEETWATER-PROPOSED
REVENUES 2024-2025**

01	407	4520 GRANT OTHER	554	565	5,000	5,000
01	407	4760 DONATIONS	101,500	4,800	10,000	10,000
01	407	4770 MISC INCOME	1,900	4,630	10,000	10,000
		TOTAL	<u>103,954</u>	<u>9,995</u>	<u>25,000</u>	<u>25,000</u>
01	410	4770 MISC INCOME	<u>24,442</u>	<u>23,105</u>	<u>30,000</u>	<u>30,000</u>
01	411	4270 ANIMAL SHELTER	8,150	6,941	10,000	10,000
01	411	4760 DONATIONS	65,000			1,000
01	411	4770 MISC INCOME	387	350		
		TOTAL	<u>73,537</u>	<u>7,291</u>	<u>10,000</u>	<u>11,000</u>
01	413	4160 RECREATION PERMITS	13,575	15,286	20,300	20,300
01	413	4170 LAKE LOT TRANSFER FEE	26,250	25,600	50,000	50,000
01	413	4520 PARK CONTRIBUTIONS	-			
01	413	4740 OIL & GAS ROYALTIES	182,579	135,313	220,000	220,000
01	413	4760 DONATIONS	253,000	51,031	50,000	
01	413	4770 MISC INCOME	30,431	11,693	65,000	65,000
01	413	4780 LAKE LOT LEASES	398,378	401,363	402,000	402,000
01	413	4790 LAND LEASES	73	73	75	75
01	413	4800 CONCESSION LEASES	13,771	11,459	9,000	9,000
		TOTAL	<u>918,057</u>	<u>651,817</u>	<u>816,375</u>	<u>766,375</u>
01	415	4770 MISCELLANEOUS INCOME	<u>25</u>	<u>25</u>	<u>50</u>	<u>50</u>
01	416	4400 AQUATICS	26,473	25,427	26,000	26,000
01	416	4530 CAPITAL CONTRIBUTIONS				
01	416	4770 MISC INCOME	(15)	-	50	50
		TOTAL	<u>26,458</u>	<u>25,427</u>	<u>26,050</u>	<u>26,050</u>
01	417	4420 AVIATION FUEL SALES	186,807	175,523	200,000	200,000
01	417	4520 GRANT - RAMP	-	-	25,000	25,000
01	417	4520 CIP GRANT	1,333,796	-	112,500	150,000
01	417	4730 BLDG RENTALS	10,200	16,335	20,000	30,000
01	417	4740 OIL & GAS ROYALTIES	18,463	14,690	30,000	20,000
01	417	4770 MISC INCOME	-	12,089	200	200
01	417	4790 LAND LEASES	3,025	3,109	4,000	4,000
		TOTAL	<u>1,552,291</u>	<u>221,746</u>	<u>391,700</u>	<u>429,200</u>
01	418	4520 GRANT	-	-	-	-
01	418	4770 MISC NONDEPT	6,403	41,455	60,000	60,000
01	418	4770 MISC SEED REIMB	202,565	174,348	200,000	200,000
01	418	4771 SALE OF ASSETS	-	-	-	-
01	418	4920 Transfer In	1,176,000	966,000	949,000	1,176,000
		TOTAL	<u>1,384,968</u>	<u>1,181,803</u>	<u>1,209,000</u>	<u>1,436,000</u>
10	420	4980 LOAN PROCEEDS	-	-	2,100,000	
TOTAL GENERAL FUND			<u>14,477,958</u>	<u>12,762,012</u>	<u>15,774,476</u>	<u>14,485,554</u>
25	425	4510 GRANT WCTCOG	29,544	31,185	45,000	46,000
25	425	4530 GRANT TDHS	66,465	57,174	100,000	75,000
25	425	4540 GRANT TDA	27,453	14,924	30,000	17,000
25	425	4550 GRANT - NOLAN CO	880	887	800	887
25	425	4560 STAR+ MEDICAID REIMB	9,149	8,394	14,000	7,000
25	425	4720 CONTRIBUTIONS SNAP	1,127	-	10,000	-
25	425	4735 MEMORIAL DONATIONS	13,734	20,497	30,000	30,000
25	425	4745 FUND RAISERS LOCAL	3,317	6,161	7,500	7,500
25	425	4750 INTEREST INCOME	-	4	-	-

**CITY OF SWEETWATER-PROPOSED
REVENUES 2024-2025**

25	425	4770 MISC	5,681	-	5,000	5,000
25	425	4920 TRANSFER IN	305,500	373,700	287,050	365,142
TOTAL SPECIAL REVENUE - SNAP			462,850	512,926	529,350	553,529
60		4300 WATER SALES	5,816,257	6,046,379	6,320,000	6,520,000
60		4301 DIRECT WELL FIELD SALES	7,558	10,461	11,000	11,000
60		4310 SEWAGE TREATMENT	2,649,072	2,854,775	2,650,000	2,800,000
60		4340 WATER TAPS	14,200	15,956	16,000	16,000
60		4350 SEWER TAPS	3,825	2,100	6,000	6,000
60		4360 COLLECTION FEES	101,433	49,735	102,000	102,000
60		4510 PROJECT GRANTS	463,722	254,239	-	-
60		4530 CAPITAL GRANTS	1,794,815	614,648	500,000	
60		4610 WATER & SEWER PENALTY	51,652	72,114	50,000	70,000
60		4611 SEWER PENALTY CHARGES		59,794		60,000
60		4740 OIL & GAS ROYALTIES	595,354	213,232	241,000	120,000
60		4750 INTEREST INCOME	95,080	484,902	290,000	380,000
60		4770 MISC INCOME	24,409	49,178	45,000	45,000
60		4771 DISPOSITION OF ASSETS	(15,881)			
60		4950 CASH OVER /(SHORT)	(357)	(310)	100	100
60		4790 LAND LEASE	14,513	40,025	30,000	45,000
60		4771 SALE OF ASSETS	-	-	-	-
60		4770 AMORTIZATION OF BOND PREM	-	-	-	-
60		BOND PROCEEDS	-	-	4,717,000	8,068,628
TOTAL WATER & WASTEWATER			11,615,652	10,767,228	14,978,100	18,243,728
62	462	4380 AMBULANCE CHARGES	720,232	676,548	860,000	860,000
62	462	4520 GRANT	-	-	50,000	50,000
62	462	4712 NOLAN COUNTY	557,846	788,013	693,226	679,500
62	462	4713 CITY OF ROSCOE	20,033	20,033	20,033	20,033
62	462	4750 INTEREST INCOME	1,308	3,378	2,000	10,000
62	462	4770 MISC	7,943	2,802	15,000	15,337
62	462	4920 INTERFUND TRANSFERS	588,230	758,600	693,226	679,500
62	462	4980 NOTE PROCEEDS				
TOTAL EMERGENCY MEDICAL SERVICE			1,895,592	2,249,376	2,333,485	2,314,370
63		4040 FRANCHISE FEE FROM REPUBLIC	151,743	148,914	156,500	180,000
63		4260 SANITATION COLLECTION	1,177,067	17,790	1,192,800	10,000
63	64	4260 LANDFILL MAINT FEE	219,280	228,249	221,760	240,000
63		4260 LANDFILL FEES & PERMITS	-	-	-	-
63		4261 REFUSE SALES - TAXABLE		1,215,803		1,274,500
63		4262 DISCOUNT ON REFUSE SALES	466	418	700	700
63		4520 GRANT INCOME	-	-	-	-
63		4610 REFUSE PENALTY	14,375	41,893	15,000	30,000
63		4750 INTEREST INCOME	4,719	12,318	11,000	25,000
63		4770 MISC REFUSE CHGS	19,082	16,742	60,000	68,822
63		4920 TRANSFERS IN	306,000	261,500	261,500	261,500
63		4980 NOTE PROCEEDS	-	-	-	-
TOTAL REFUSE COLLECTION & DISPOSAL			1,892,732	1,943,628	1,919,260	2,090,522
70	471	4280 SHOP LABOR CHARGES	305,146	296,837	300,000	350,000
70	471	4290 OVERHEAD FUEL	11,952	11,919	12,000	13,000
70	471	4390 OVERHEAD SUPPLIES	78,128	81,066	80,000	80,000
70	471	4410 RENTAL EQUIPMENT	1,180,452	1,283,564	1,340,784	1,672,655
70	471	4520 GRANT INCOME	-	-	-	-
70	471	4750 INTEREST INCOME	12,057	53,130	30,000	60,000

**CITY OF SWEETWATER-PROPOSED
REVENUES 2024-2025**

70	471	4770 MISC INCOME	24,316	24,711	50,000	50,000
70	471	4771 DISPOSITION OF ASSETS	(24,225)	-	50,000	50,000
70	471	4980 LOAN PROCEEDS	-	-	-	-
		TOTAL	<u>1,587,826</u>	<u>1,751,227</u>	<u>1,862,784</u>	<u>2,275,655</u>
70	475	4395 INFORMATION TECH REV	174,714	180,793	283,738	301,817
		TOTAL INTERNAL SERVICES	<u>1,762,540</u>	<u>1,932,020</u>	<u>2,146,522</u>	<u>2,577,472</u>
82	82	4320 CEMETERY CHARGES	3,300	3,250	4,600	4,600
82	82	4750 CEMETERY INTEREST	7,885	44,972	10,000	55,000
82	82	4770 CEMETERY MISC(DONAT)	690	630	5,000	5,000
82	82	4810 CEMETERY LOT SALES	28,800	25,575	30,000	30,000
82	82	4920 INTERFUND TRANSFERS	50,921	(275)	67,293	25,000
		TOTAL CEMETERY	<u>91,596</u>	<u>74,152</u>	<u>116,893</u>	<u>119,600</u>
85	85	4440 ADMINISTRATIVE FEES	605,961	499,973	630,000	630,000
85	85	4441 EMPLOYEE LIFE INSURANCE	5,637	8,073	4,000	4,000
85	85	4750 EMP BEN INTEREST INCOME	2,955	7,174	5,000	5,000
85	85	4770 MISCELLANEOUS	(5,695)	-	600	-
85	85	4790 EMPLOYEE BENEFITS	948,841	1,018,240	1,000,000	1,000,000
85	85	4791 EMPLOYEE CONTRIBUTIONS	390,104	377,155	390,000	390,000
85	85	4792 COBRA CONTRIBUTIONS	15,771	2,051	16,000	16,000
85	85	4793 STOP LOSS INSURER REFUNDS	507,688	442,631	600,000	600,000
		TOTAL EMPLOYEE BENEFIT	<u>2,471,262</u>	<u>2,355,295</u>	<u>2,645,600</u>	<u>2,645,000</u>
27	27	4050 HOTEL/MOTEL	709,081	685,402	700,000	700,000
		GRAND TOTAL	<u>35,379,263</u>	<u>33,282,038</u>	<u>41,143,686</u>	<u>43,729,775</u>

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>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
<u>PERSONAL SERVICES</u>				
5010	Salaries	\$ 7,755,086	\$ 8,678,860	\$ 9,433,591
5020	Longevity	59,835	67,142	60,200
5030	Overtime	713,856	549,000	537,500
5040	Insurance	1,588,718	1,669,489	1,454,177
5050	Social Security	532,890	622,094	674,624
5060	Temporary Hire	168,626	230,980	237,009
5070	Uniforms	81,198	132,032	91,532
5080	Termination Pay	92,378	62,320	62,320
5090	Worker's Compensation	185,305	185,307	185,307
5100	Unemployment Compensation	10,341	4,100	4,100
5110	Retirement	2,471,781	1,728,150	1,951,889
5120	Special Qualification Pay	173,710	201,000	175,942
5130	Special Allowance	11,440	17,779	20,995
	SUB-TOTAL	<u>\$ 13,845,164</u>	<u>\$ 14,148,253</u>	<u>\$ 14,889,184</u>
<u>SUPPLIES</u>				
5210	Office Supplies	\$ 91,888	\$ 85,450	\$ 88,250
5220	Election Supplies	-	5,000	5,000
5230	Aviation Fuel Purchases	137,681	130,000	130,000
5240	Chemicals	255,249	322,528	326,828
5260	Animal Feed	566	-	3,600
5270	Food	118,363	120,000	125,000
5280	Fuel/Oil/Lubricants	279,027	249,400	262,700
5290	Household & Institutional	25,391	27,790	67,830
5300	Technology Supplies	-	2,775	1,250
5310	Building Materials	-	-	200
5320	Plumbing Supplies	36	2,500	2,700
5330	Electrical Supplies	1,094	2,500	2,500
5340	Motor Vehicle Repair Material	96,480	108,700	120,300
5350	Equipment Repair & Maintenance	99,513	77,700	95,400
5360	Miscellaneous Repair & Maintenance	735,410	1,106,600	1,040,950
5370	Soft Goods	15,888	17,700	17,700
5380	Doubtful Account Expense	362,883	365,000	360,000
5390	Project Supplies	2,253	1,350	1,350
	SUB-TOTAL	<u>\$ 2,221,719</u>	<u>\$ 2,624,993</u>	<u>\$ 2,651,558</u>
<u>CONTRACTUAL SERVICES</u>				
5500	Insurance Administrator Fee	\$ 547,393	\$ 600,000	\$ 630,000
5501	Life Insurance Premium	7,577	9,000	9,000
5502	COBRA Admin Fees	-	-	-
5510	Audit	37,400	34,000	38,000
5520	Consultant	-	37,500	-
5530	Engineering/Architectural	144,392	325,000	346,500
5540	Legal	51,892	90,503	90,503
5550	Medical	-	1,000	1,000
5560	Other Professional	109,766	93,893	97,893
5570	Telephone	174,766	139,800	146,200
5580	Postage	56,372	33,000	60,763
5590	Travel	98,793	108,200	130,350
5600	Advertising	5,011	3,300	8,700
5610	Printing & Binding	7,634	11,100	11,100
5620	Water	107,129	88,800	92,500
5630	Gas	30,531	29,200	33,600
5640	Electricity	708,444	880,120	904,120
5650	Building Repair & Maintenance	90,468	34,500	69,500
5660	Equipment Repair & Maintenance	332,005	342,400	372,200
5665	Technology Information	180,793	283,738	301,817
5680	FBO Fuel Markup/Fund Raiser Expense	25,940	20,000	30,000
5700	Judgements & Damages	-	-	-
5710	Dues/Subscriptions/Memberships	91,205	70,650	132,450
5720	Franchise Fee	391,770	406,774	408,034

CITY OF SWEETWATER-ALL FUNDS
ACCOUNT TREND SUMMARIES
BUDGET BASIS

	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
5730 Laundry & Other Sanitation Services	913	1,100	\$ 1,100
5735 Credit Card Processing Fees	2,434	-	\$ -
5740 Administrative Tax	1,931,518	1,964,642	\$ 2,033,377
5750 Insurance	312,527	260,000	\$ 282,000
5760 Rental Equipment	1,337,754	1,394,784	\$ 1,672,655
5770 Miscellaneous Contracted Services	2,904,681	2,696,980	\$ 2,837,280
5780 Contributions to Other Agencies	96,775	76,500	\$ 91,000
5790 Depreciation Expense	2,211,137	2,203,100	\$ 2,232,600
5800 Employees' Insurance Claims	1,835,731	2,006,000	\$ 2,006,000
5765 Lease Expenditures	-	-	\$ -
<i>SUB-TOTAL</i>	<u>\$ 13,832,750</u>	<u>\$ 14,245,584</u>	<u>\$ 15,070,242</u>
 <i>CAPITAL OUTLAY</i>			
5810 Land	\$ -	\$ 65,000	\$ -
5820 Buildings	122,190	110,945	\$ 38,530
5830 Improvements Other Than Buildings	445,756	5,623,012	\$ 9,652,088
5831 Construction Cost	642,435	125,000	\$ -
5840 Machinery & Equipment	435,033	1,941,284	\$ 611,288
5850 Vehicles	175,792	437,688	\$ 3,038,000
<i>SUB-TOTAL</i>	<u>\$ 1,821,207</u>	<u>\$ 8,302,929</u>	<u>\$ 13,339,906</u>
 <i>DEBT SERVICE</i>			
5950 Bond Costs	\$ 7,700	\$ 7,700	\$ 7,700
5960 Principal Retirement	2,048,331	2,126,024	\$ 2,256,100
5970 Interest Expense	181,890	182,359	\$ 221,312
5980 Fiscal Charges	(95,279)	(95,279)	\$ (48,475)
<i>SUB-TOTAL</i>	<u>\$ 2,142,642</u>	<u>\$ 2,220,804</u>	<u>\$ 2,436,637</u>
 <i>OTHER FINANCING USES</i>			
5990 Transfers Out	2,447,141	\$ 2,346,069	\$ 2,595,142
<i>SUB-TOTAL</i>	<u>\$ 2,447,141</u>	<u>\$ 2,346,069</u>	<u>\$ 2,595,142</u>
 <i>GRAND TOTAL</i>	 <u><u>\$ 36,310,623</u></u>	 <u><u>\$ 43,888,632</u></u>	 <u><u>\$ 50,982,670</u></u>

GENERAL FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES				
5010	Salaries	\$ 4,728,471	\$ 5,131,208	\$ 5,940,633
5020	Longevity	33,014	36,648	\$ 34,941
5030	Overtime	395,014	313,900	\$ 302,400
5040	Insurance	939,014	956,779	\$ 882,288
5050	Social Security	338,603	367,677	\$ 419,811
5060	Temporary Hire	76,586	117,252	\$ 130,927
5070	Uniforms	59,565	106,090	\$ 65,590
5080	Termination Pay	80,402	21,000	\$ 21,000
5090	Worker's Compensation	105,530	105,532	\$ 105,532
5100	Unemployment Compensation	10,341	3,200	\$ 3,200
5110	Retirement	948,222	1,017,568	\$ 1,217,941
5120	Special Qualification Pay	100,174	114,750	\$ 101,468
5130	Special Allowance	6,509	17,479	\$ 20,270
	SUB-TOTAL	<u>\$ 7,821,444</u>	<u>\$ 8,309,082</u>	<u>\$ 9,246,003</u>
SUPPLIES				
5210	Office Supplies	\$ 67,472	\$ 47,450	\$ 48,750
5220	Election Supplies	-	5,000	\$ 5,000
5230	Aviation Fuel Purchases	137,681	130,000	\$ 130,000
5240	Chemicals	25,176	36,300	\$ 39,600
5280	Fuel/Oil/Lubricants	160,251	135,900	\$ 149,000
5290	Household & Institutional	14,782	16,650	\$ 55,150
5300	Paint/Janitorial Supplies	-	2,700	\$ 1,000
5310	Building Materials	-	-	\$ 200
5320	Plumbing Supplies	-	-	\$ 200
5330	Electrical Supplies	1,000	-	\$ -
5340	Motor Vehicle Repair Material	58,403	53,000	\$ 65,500
5350	Equipment Repair & Maintenance	51,805	28,500	\$ 36,200
5360	Miscellaneous Repair & Maintenance	393,602	439,400	\$ 383,450
	SUB-TOTAL	<u>\$ 910,737</u>	<u>\$ 894,900</u>	<u>\$ 917,650</u>
CONTRACTUAL SERVICES				
5510	Audit	\$ 37,400	\$ 34,000	\$ 38,000
5520	Consultant	-	18,750	\$ -
5530	Engineering/Architectural	45,733	23,500	\$ 55,000
5540	Legal	50,590	63,003	\$ 63,003
5550	Medical	-	1,000	\$ 1,000
5560	Other Professional	109,766	93,893	\$ 97,893
5570	Telephone	98,761	75,200	\$ 79,600
5580	Postage	18,444	9,500	\$ 13,263
5590	Travel	71,057	58,300	\$ 79,700
5600	Advertising	3,959	3,300	\$ 8,700
5610	Printing & Binding	5,137	5,600	\$ 4,600
5620	Water	7,641	3,300	\$ 7,000
5630	Gas	4,789	3,600	\$ 5,000
5640	Electricity	258,177	277,000	\$ 289,000
5650	Building Repair & Maintenance	1,727	9,000	\$ 44,000
5660	Equipment Repair & Maintenance	244,222	229,100	\$ 252,400
5665	Technology Information	72,216	93,128	\$ 100,281
5680	FBO Fuel Markup	25,940	20,000	\$ 30,000
5710	Dues/Subscriptions/Memberships	78,028	43,300	\$ 84,100
5735	Credit Card Processing Fees	2,434	-	\$ -
5750	Insurance	262,568	203,000	\$ 220,000
5760	Rental Equipment	753,723	794,184	\$ 944,494
5770	Miscellaneous Contracted Services	615,384	384,700	\$ 421,000
5780	Contributions to Other Agencies	96,775	76,500	\$ 91,000

GENERAL FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
5765	Lease Ependiture	-	-	\$ -
	SUB-TOTAL	\$ 2,864,468	\$ 2,522,858	\$ 2,929,034
CAPITAL OUTLAY				
5810	Land	\$ -	\$ 65,000	\$ -
5820	Buildings	12,870	-	\$ -
5830	Improvements Other Than Buildings	118,307	155,000	\$ 25,000
5831	Construction Cost	-	125,000	\$ -
5840	Machinery & Equipment	52,361	146,450	\$ 90,000
5850	Vehicles	14,100	-	\$ 2,100,000
	SUB-TOTAL	\$ 197,639	\$ 491,450	\$ 2,215,000
DEBT SERVICE				
5950	Bond Costs	\$ -	\$ -	\$ -
5960	Principal Retirement	\$ -	\$ 73,989	\$ 110,000
5970	Interest Expense	-	1,263	\$ 94,000
	SUB-TOTAL	\$ -	\$ 75,252	\$ 204,000
OTHER FINANCING USES				
5990	Transfers Out	\$ 1,132,025	\$ 1,047,569	\$ 1,069,642
	SUB-TOTAL	\$ 1,132,025	\$ 1,047,569	\$ 1,069,642
	GRAND TOTAL	\$ 12,926,312	\$ 13,341,111	\$ 16,581,329

SPECIAL REVENUE FUNDS
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES				
5010	Salaries	\$ 203,859	\$ 217,535	\$ 241,022
5020	Longevity	2,839	3,206	2,849
5030	Overtime	1,424	-	-
5040	Insurance	42,845	43,620	43,620
5050	Social Security	16,890	18,892	19,821
5060	Temporary Hire	17,400	26,212	15,000
5070	Uniforms	-	702	702
5090	Worker's Compensation	3,482	3,482	3,482
5100	Unemployment Compensation	-	-	-
5110	Retirement	36,114	39,822	44,572
5120	Special Qualification Pay	-	-	225
5130	Special Allowance	-	-	-
	SUB-TOTAL	<u>\$ 324,852</u>	<u>\$ 353,471</u>	<u>\$ 371,292</u>
SUPPLIES				
5210	Office Supplies	\$ 3,697	\$ 4,000	\$ 4,000
5270	Food	118,363	120,000	125,000
5280	Fuel/Oil/Lubricants	457	600	600
5290	Household & Institutional	4,175	4,000	5,540
5340	Motor Vehicle Repair Material	289	1,000	1,000
5350	Equipment Repair & Maintenance	-	3,000	3,000
5360	Miscellaneous Repair & Maintenance	3,773	9,000	9,000
5370	Soft Goods	15,888	17,700	17,700
5390	Project Supplies	2,253	1,350	1,350
	SUB-TOTAL	<u>\$ 148,896</u>	<u>\$ 160,650</u>	<u>\$ 167,190</u>
CONTRACTUAL SERVICES				
5570	Telephone	\$ 3,327	\$ 4,000	\$ 4,000
5580	Postage	-	-	-
5590	Travel	40	100	450
5630	Gas	3,247	4,000	4,000
5640	Electricity	8,129	9,120	9,120
5650	Building Repair & Maintenance	-	500	500
5660	Equipment Repair & Maintenance	11,671	15,000	15,000
5665	Technology Information	3,554	4,792	5,084
5730	Laundry & Other Sanitation Services	913	1,100	1,100
5760	Rental Equipment	5,628	5,820	7,323
5770	Miscellaneous Contracted Services	703,518	733,000	733,000
	SUB-TOTAL	<u>\$ 740,492</u>	<u>\$ 777,432</u>	<u>\$ 779,577</u>
CAPITAL OUTLAY				
5820	Buildings	\$ -	\$ 6,000	\$ -
5830	Improvements Other Than Buildings	-	7,000	7,000
	GRAND TOTAL	<u>\$ 1,232,995</u>	<u>\$ 1,304,553</u>	<u>\$ 1,325,059</u>

SENIOR NUTRITION ACTIVITIES PROGRAM
HOTEL MOTEL TAX
CEMETERY FUND

WATER & WASTEWATER FUND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES			
5010 Salaries	\$ 1,246,506	\$ 1,600,383	\$ 1,556,634
5020 Longevity	9,110	11,721	\$ 6,605
5030 Overtime	98,791	121,600	\$ 121,600
5040 Insurance	278,908	356,090	\$ 283,520
5050 Social Security	103,034	137,432	\$ 132,534
5070 Uniforms	11,537	12,050	\$ 12,050
5080 Termination Pay	(545)	2,500	\$ 2,500
5090 Worker's Compensation	30,201	30,201	\$ 30,201
5100 Unemployment Compensation	-	400	\$ 400
5110 Retirement	333,931	324,089	\$ 316,347
5120 Special Qualification Pay	49,875	60,000	\$ 44,400
5130 Special Allowance	2,048	300	\$ 725
SUB-TOTAL	<u>\$ 2,163,395</u>	<u>\$ 2,656,766</u>	<u>\$ 2,507,516</u>
SUPPLIES			
5210 Office Supplies	\$ 16,831	\$ 27,700	\$ 28,200
5240 Chemicals	229,498	280,528	\$ 281,528
5280 Fuel/Oil/Lubricants	55,959	60,000	\$ 62,200
5290 Household & Institutional	5,038	5,400	\$ 5,400
5310 Building Materials	-	-	\$ -
5320 Plumbing Supplies	36	2,500	\$ 2,500
5330 Electrical Supplies	94	2,500	\$ 2,500
5340 Motor Vehicle Repair Material	15,872	25,500	\$ 25,600
5350 Equipment Repair & Maintenance	7,076	36,500	\$ 36,500
5360 Miscellaneous Repair & Maintenance	297,511	602,300	\$ 606,300
5380 Doubtful Account Expense	67,216	45,000	\$ 45,000
SUB-TOTAL	<u>\$ 695,131</u>	<u>\$ 1,087,928</u>	<u>\$ 1,095,728</u>
CONTRACTUAL SERVICES			
5530 Engineering/Architectural	\$ 98,660	\$ 299,000	\$ 289,000
5540 Legal	1,231	22,500	\$ 22,500
5570 Telephone	54,237	43,100	\$ 43,100
5580 Postage	37,928	23,500	\$ 47,500
5590 Travel	10,243	25,100	\$ 27,100
5600 Advertising	1,052	-	\$ -
5610 Printing & Binding	1,510	5,500	\$ 6,500
5620 Water	98,699	85,000	\$ 85,000
5630 Gas	6,636	5,600	\$ 8,600
5640 Electricity	425,420	572,000	\$ 582,000
5650 Building Repair & Maintenance	88,741	25,000	\$ 25,000
5660 Equipment Repair & Maintenance	31,623	60,000	\$ 63,000
5665 Technology Information	60,657	114,666	\$ 145,796
5700 Judgements & Damages	-	-	\$ -
5710 Dues/Subscriptions/Memberships	4,821	15,400	\$ 15,400
5720 Franchise Fee	295,053	307,833	\$ 305,253
5740 Administrative Tax	1,286,533	1,312,008	\$ 1,347,954
5760 Rental Equipment	284,741	297,000	\$ 300,636
5770 Miscellaneous Contracted Services	499,781	588,880	\$ 647,880
5790 Depreciation Expense	1,709,399	1,710,600	\$ 1,720,600
SUB-TOTAL	<u>\$ 4,996,965</u>	<u>\$ 5,512,687</u>	<u>\$ 5,682,819</u>

		<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
<i>CAPITAL OUTLAY</i>				
5810	Land	\$ -	\$ -	\$ -
5820	Buildings	-	104,945	\$ 38,530
5830	Improvements Other Than Buildings	314,049	5,401,012	\$ 9,602,088
5831	Construction Cost	642,435	-	\$ -
5840	Machinery & Equipment	177,645	1,190,418	\$ 485,288
	<i>SUB-TOTAL</i>	<u>\$ 1,134,129</u>	<u>\$ 6,696,375</u>	<u>\$ 10,125,906</u>
<i>DEBT SERVICE</i>				
5950	Bond Costs	\$ 7,700	\$ 7,700	\$ 7,700
5960	Principal Retirement	1,899,000	1,899,000	\$ 1,950,000
5970	Interest Expense	173,411	173,411	\$ 123,422
5980	Fiscal Charges	(95,279)	(95,279)	\$ (48,475)
	<i>SUB-TOTAL</i>	<u>\$ 1,984,832</u>	<u>\$ 1,984,832</u>	<u>\$ 2,032,647</u>
<i>INTERFUND TRANSFERS</i>				
5990	Interfund Transfer	\$ 1,227,500	\$ 1,210,500	\$ 1,437,500
	<i>SUB-TOTAL</i>	<u>\$ 1,227,500</u>	<u>\$ 1,210,500</u>	<u>\$ 1,437,500</u>
	<i>GRAND TOTAL</i>	<u>\$ 12,201,953</u>	<u>\$ 19,149,088</u>	<u>\$ 22,882,116</u>

EMERGENCY MEDICAL SERVICE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES				
5010	Salaries	\$ 793,280	\$ 807,332	\$ 731,614
5020	Longevity	7,008	7,717	\$ 6,980
5030	Overtime	214,967	110,000	\$ 110,000
5040	Insurance	153,534	154,000	\$ 89,660
5050	Social Security	17,995	19,744	\$ 20,545
5070	Uniforms	3,895	10,000	\$ 10,000
5080	Termination Pay	8,822	38,320	\$ 38,320
5090	Worker's Compensation	29,345	29,345	\$ 29,345
5110	Retirement	1,073,780	177,699	\$ 194,143
5120	Special Qualification Pay	21,386	23,850	\$ 26,699
5130	Special Allowance	625	-	\$ -
	SUB-TOTAL	<u>\$ 2,324,635</u>	<u>\$ 1,378,008</u>	<u>\$ 1,257,305</u>
SUPPLIES				
5210	Office Supplies	\$ 277	\$ 1,000	\$ 1,000
5240	Chemicals	359	700	\$ 700
5280	Fuel/Oil/Lubricants	4,752	10,000	\$ 8,000
5340	Motor Vehicle Repair Material	9,481	6,000	\$ 5,000
5350	Equipment Repair & Maintenance	4,293	2,500	\$ 2,500
5360	Miscellaneous Repair & Maintenance	27,997	35,000	\$ 35,000
5380	Doubtful Account Expense	275,299	310,000	\$ 295,000
	SUB-TOTAL	<u>\$ 322,459</u>	<u>\$ 365,200</u>	<u>\$ 347,200</u>
CONTRACTUAL SERVICES				
5520	Consultant	\$ -	\$ 18,750	\$ -
5540	Legal	71	5,000	\$ 5,000
5570	Telephone	2,650	4,500	\$ 4,000
5590	Travel	15,948	23,000	\$ 20,000
5630	Gas	3,434	4,000	\$ 4,000
5640	Electricity	6,458	9,000	\$ 9,000
5660	Equipment Repair & Maintenance	8,639	6,500	\$ 8,000
5665	Technology Information	12,925	16,040	\$ 15,739
5710	Dues/Subscriptions/Memberships	7,988	5,500	\$ 20,500
5720	Franchise Fee	47,479	49,208	\$ 47,875
5740	Administrative Tax	201,606	213,868	\$ 210,349
5760	Rental Equipment	204,105	206,208	\$ 325,402
5770	Miscellaneous Contracted Services	28,338	20,000	\$ 20,000
5790	Depreciation Expense	13,909	20,000	\$ 20,000
	SUB-TOTAL	<u>\$ 553,550</u>	<u>\$ 601,574</u>	<u>\$ 709,865</u>
CAPITAL OUTLAY				
	SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEBT SERVICE				
	SUB-TOTAL	<u>\$ 308</u>	<u>\$ -</u>	<u>\$ -</u>
	GRAND TOTAL	<u>\$ 3,200,952</u>	<u>\$ 2,344,782</u>	<u>\$ 2,314,370</u>

REFUSE COLLECTION AND DISPOSAL FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES				
5010	Salaries	\$ 191,285	\$ 207,976	\$ 248,986
5020	Longevity	2,890	1,595	2,875
5030	Overtime	1,494	500	500
5040	Insurance	51,342	50,064	43,619
5050	Social Security	17,997	22,559	26,067
5060	Temporary Hire	74,640	83,916	87,482
5070	Uniforms	2,450	800	800
5080	Termination Pay	(1,027)	-	-
5090	Worker's Compensation	11,420	11,420	11,420
5100	Unemployment Compensation	-	500	500
5110	Retirement	(22,191)	38,059	46,246
5120	Special Qualification Pay	900	900	900
5130	Special Allowance	753	-	-
	SUB-TOTAL	<u>\$ 331,953</u>	<u>\$ 418,289</u>	<u>\$ 469,395</u>
SUPPLIES				
5210	Office Supplies	\$ 582	\$ 300	\$ 300
5280	Fuel/Oil/Lubricants	37,102	34,000	34,000
5290	Household & Institutional	219	240	240
5340	Motor Vehicle Repair Material	9,984	17,000	17,000
5350	Equipment Repair & Maintenance	23,438	5,000	15,000
5360	Miscellaneous Repair & Maintenance	5,040	5,000	5,000
5380	Doubtful Account Expense	20,368	10,000	20,000
	SUB-TOTAL	<u>\$ 96,816</u>	<u>\$ 71,540</u>	<u>\$ 91,540</u>
CONTRACTUAL SERVICES				
5530	Engineering/Architectural	\$ -	\$ 2,500	\$ 2,500
5570	Telephone	6,603	3,500	6,000
5620	Water	789	500	500
5640	Electricity	4,191	3,000	5,000
5660	Equipment Repair & Maintenance	31,994	28,000	30,000
5665	Technology Information	12,523	14,871	15,548
5720	Franchise Fee	49,238	49,733	54,906
5740	Administrative Tax	144,888	144,888	190,109
5760	Rental Equipment	82,297	84,060	87,024
5770	Miscellaneous Contracted Services	1,046,954	955,000	1,000,000
5790	Depreciation Expense	35,003	32,000	32,000
	SUB-TOTAL	<u>\$ 1,416,386</u>	<u>\$ 1,318,052</u>	<u>\$ 1,423,587</u>
CAPITAL OUTLAY				
5830	Improvements Other Than Buildings	\$ 13,400	\$ 60,000	\$ 18,000
	SUB-TOTAL	<u>\$ 30,980</u>	<u>\$ 60,000</u>	<u>\$ 18,000</u>
INTERFUND TRANSFERS				
5990	Interfund Transfer	\$ 87,616	\$ 88,000	\$ 88,000
	SUB-TOTAL	<u>\$ 87,616</u>	<u>\$ 88,000</u>	<u>\$ 88,000</u>
	GRAND TOTAL	<u>\$ 1,963,751</u>	<u>\$ 1,955,881</u>	<u>\$ 2,090,522</u>

INTERNAL SERVICES AND STORES FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES				
5010	Salaries	\$ 591,684	\$ 714,427	\$ 714,701
5020	Longevity	4,975	6,255	\$ 5,950
5030	Overtime	2,167	3,000	\$ 3,000
5040	Insurance	123,076	108,936	\$ 111,470
5050	Social Security	38,372	55,790	\$ 55,845
5060	Temporary Hire	-	3,600	\$ 3,600
5070	Uniforms	3,752	2,390	\$ 2,390
5080	Termination Pay	4,727	500	\$ 500
5090	Worker's Compensation	5,327	5,327	\$ 5,327
5110	Retirement	101,925	130,913	\$ 132,640
5120	Special Qualification Pay	1,375	1,500	\$ 2,250
5130	Special Allowance	1,506	-	\$ -
	SUB-TOTAL	<u>\$ 878,886</u>	<u>\$ 1,032,638</u>	<u>\$ 1,037,673</u>
SUPPLIES				
5210	Office Supplies	\$ 3,029	\$ 5,000	\$ 6,000
5240	Chemicals	131	5,000	\$ 5,000
5280	Fuel/Oil/Lubricants	20,505	8,900	\$ 8,900
5290	Household & Institutional	1,178	1,500	\$ 1,500
5300	Paint/Janitorial Supplies	-	75	\$ 250
5340	Motor Vehicle Repair Material	2,451	6,200	\$ 6,200
5350	Equipment Repair & Maintenance	12,900	2,200	\$ 2,200
5360	Miscellaneous Repair & Maintenance	7,487	15,900	\$ 2,200
	SUB-TOTAL	<u>\$ 47,680</u>	<u>\$ 44,775</u>	<u>\$ 32,250</u>
CONTRACTUAL SERVICES				
5570	Telephone	\$ 9,188	\$ 9,500	\$ 9,500
5590	Travel	121	1,700	\$ 3,100
5630	Gas	12,425	12,000	\$ 12,000
5640	Electricity	6,070	10,000	\$ 10,000
5660	Equipment Repair & Maintenance	3,856	3,800	\$ 3,800
5665	Technology Information	18,918	40,241	\$ 19,369
5710	Dues/Subscriptions/Memberships	369	6,450	\$ 12,450
5740	Administrative Tax	298,491	293,878	\$ 284,965
5750	Insurance	49,959	57,000	\$ 62,000
5760	Rental Equipment	7,260	7,512	\$ 7,776
5770	Miscellaneous Contracted Services	10,705	15,400	\$ 15,400
5790	Depreciation Expense	452,825	440,500	\$ 460,000
	SUB-TOTAL	<u>\$ 870,188</u>	<u>\$ 897,981</u>	<u>\$ 900,360</u>
CAPITAL OUTLAY				
5820	Buildings	\$ 109,320	\$ -	\$ -
5840	Machinery & Equipment	168,691	604,416	\$ 36,000
5850	Vehicles	161,692	437,688	\$ 938,000
	SUB-TOTAL	<u>\$ 439,704</u>	<u>\$ 1,042,104</u>	<u>\$ 974,000</u>
DEBT SERVICE				
5960	Principal Retirement	\$ 149,331	\$ 153,035	\$ 196,100
5970	Interest Expense	8,172	7,685	\$ 3,890
	SUB-TOTAL	<u>\$ 157,503</u>	<u>\$ 160,720</u>	<u>\$ 199,990</u>
	GRAND TOTAL	<u>\$ 2,393,960</u>	<u>\$ 3,178,218</u>	<u>\$ 3,144,273</u>

EMPLOYEES' BENEFIT FUND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
CONTRACTUAL SERVICES			
5500 Insurance Administrator Fee	\$ 547,393	\$ 600,000	\$ 630,000
5501 Life Insurance Premium	7,577	9,000	\$ 9,000
5800 Employees' Insurance Claims	1,835,731	2,006,000	\$ 2,006,000
SUB-TOTAL	<u>\$ 2,390,701</u>	<u>\$ 2,615,000</u>	<u>\$ 2,645,000</u>
 GRAND TOTAL	 <u>\$ 2,390,701</u>	 <u>\$ 2,615,000</u>	 <u>\$ 2,645,000</u>

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

01-01 MAYOR & COMMISSION
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
<i>PERSONAL SERVICES</i>						
5010	Salaries	\$ 825	\$ 945	\$ 900	\$ 900	\$ 900
5040	Insurance	15,314	9,935	6,490	10,000	10,000
5050	Social Security	63	72	69	69	69
5090	Worker's Compensation	77	168	181	181	181
	<i>SUB-TOTAL</i>	<u>\$ 16,280</u>	<u>\$ 11,120</u>	<u>\$ 7,640</u>	<u>\$ 11,150</u>	<u>\$ 11,150</u>
<i>SUPPLIES</i>						
5210	Office Supplies	\$ 282	\$ -	\$ 1,903	\$ 900	\$ 900
5220	Election Supplies	12,032	3,122	-	5,000	5,000
	<i>SUB-TOTAL</i>	<u>\$ 12,314</u>	<u>\$ 3,122</u>	<u>\$ 1,903</u>	<u>\$ 5,900</u>	<u>\$ 5,900</u>
<i>CONTRACTUAL SERVICES</i>						
5540	Legal	\$ 287	\$ 6,288	\$ -	\$ -	\$ -
5590	Travel	645	-	-	1,000	1,000
5600	Advertising	-	-	-	600	600
5710	Dues/Subscriptions/Memberships	2,943	3,280	3,157	600	600
5770	Miscellaneous Contracted Services	3,110	4,713	5,556	3,000	3,000
	<i>SUB-TOTAL</i>	<u>\$ 6,985</u>	<u>\$ 14,281</u>	<u>\$ 8,713</u>	<u>\$ 5,200</u>	<u>\$ 5,200</u>
	<i>GRAND TOTAL</i>	<u>\$ 35,579</u>	<u>\$ 28,523</u>	<u>\$ 18,257</u>	<u>\$ 22,250</u>	<u>\$ 22,250</u>

01-02 ADMINISTRATION
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
		<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
PERSONAL SERVICES						
5010	Salaries	\$ 321,300	\$ 354,710	\$ 381,028	\$ 378,085	\$ 419,568
5020	Longevity	1,910	-	2,270	2,450	2,715
5030	Overtime	-	-	-	-	-
5040	Insurance	45,177	45,177	45,177	45,180	31,502
5050	Social Security	21,225	23,232	25,096	30,448	33,855
5060	Temporary Hire	-	-	-	-	-
5070	Uniforms	118	-	13	60	60
5080	Termination Pay	-	-	-	-	-
5090	Worker's Compensation	608	908	544	545	545
5100	Unemployment Compensation	-	-	-	-	-
5110	Retirement	55,980	58,834	66,487	72,956	80,810
5120	Special Qualification Pay	-	-	-	-	-
5130	Special Allowance	6,776	130	625	17,479	20,270
	SUB-TOTAL	<u>\$ 453,094</u>	<u>\$ 482,991</u>	<u>\$ 521,240</u>	<u>\$ 547,204</u>	<u>\$ 589,327</u>
SUPPLIES						
5210	Office Supplies	\$ 4,177	\$ 11,135	\$ 9,961	\$ 6,000	\$ 5,500
5360	Miscellaneous Repair & Maintenance	739	4,426	789	1,000	1,000
	SUB-TOTAL	<u>\$ 4,916</u>	<u>\$ 15,561</u>	<u>\$ 10,749</u>	<u>\$ 7,000</u>	<u>\$ 6,500</u>
CONTRACTUAL SERVICES						
5540	Legal	\$ 1,029	\$ 1,957	\$ 171	\$ 6,500	\$ 6,500
5570	Telephone	1,535	2,471	1,798	1,000	1,000
5590	Travel	3,832	7,949	13,995	1,600	6,500
5600	Advertising	-	-	109	200	200
5610	Printing & Binding	-	-	1,439	500	500
5660	Equipment Repair & Maintenance	-	-	-	1,000	1,000
5665	Information Technology	4,906	5,190	4,394	5,171	5,645
5710	Dues/Subscriptions/Memberships	6,884	8,441	4,394	12,000	10,000
5760	Rental Equipment	2,332	-	-	-	-
5770	Miscellaneous Contracted Services	26,635	17,008	1,490	3,000	3,000
	SUB-TOTAL	<u>\$ 47,153</u>	<u>\$ 43,016</u>	<u>\$ 27,790</u>	<u>\$ 30,971</u>	<u>\$ 34,345</u>
	GRAND TOTAL	<u>\$ 505,162</u>	<u>\$ 541,568</u>	<u>\$ 559,779</u>	<u>\$ 585,175</u>	<u>\$ 630,172</u>

01-03 FINANCE

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
<i>PERSONAL SERVICES</i>						
5010	Salaries	\$ 176,885	\$ 185,586	\$ 186,141	\$ 203,344	\$ 213,371
5020	Longevity	1,285	-	1,100	275	455
5030	Overtime	665	56	-	100	100
5040	Insurance	44,951	50,058	39,433	40,365	38,772
5050	Social Security	16,541	19,438	19,566	16,765	17,596
5060	Temporary Hire		-	-	15,431	16,083
5070	Uniforms	256	-	150	60	60
5080	Termination Pay	-	1,855	-	-	-
5090	Worker's Compensation	491	790	726	726	726
5110	Retirement	38,298	43,142	41,648	37,323	39,063
5130	Special Allowance	1,446	-	-	-	-
	<i>SUB-TOTAL</i>	<u>\$ 280,818</u>	<u>\$ 300,925</u>	<u>\$ 288,764</u>	<u>\$ 314,389</u>	<u>\$ 326,225</u>
<i>SUPPLIES</i>						
5210	Office Supplies	\$ 2,712	\$ 2,458	\$ 5,585	\$ 3,100	\$ 6,000
5360	Miscellaneous Repair & Maintenance	348	269	291	600	600
	<i>SUB-TOTAL</i>	<u>\$ 3,060</u>	<u>\$ 2,727</u>	<u>\$ 5,876</u>	<u>\$ 3,700</u>	<u>\$ 6,600</u>
<i>CONTRACTUAL SERVICES</i>						
5510	Audit	\$ 37,600	\$ 35,250	\$ 37,400	\$ 34,000	\$ 38,000
5560	Other Professional	49,905	52,514	67,513	61,000	65,000
5570	Telephone	443	483	1,174	600	600
5580	Postage	-	-	64	-	-
5590	Travel	680	832	231	1,800	2,500
5600	Advertising	556	158	1,018	500	500
5610	Printing & Binding	676	264	297	600	600
5660	Equipment Repair & Maintenance	7,584	8,550	1,851	13,000	13,000
5665	Information Technology	3,671	3,399	3,562	8,070	4,471
5710	Dues/Subscriptions/Memberships	370	539	25,569	1,300	30,000
5770	Miscellaneous Contracted Services	30,105	33,142	14,286	30,000	3,000
	<i>SUB-TOTAL</i>	<u>\$ 131,589</u>	<u>\$ 135,131</u>	<u>\$ 152,965</u>	<u>\$ 150,870</u>	<u>\$ 157,671</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 415,467</u></u>	<u><u>\$ 438,783</u></u>	<u><u>\$ 447,605</u></u>	<u><u>\$ 468,959</u></u>	<u><u>\$ 490,496</u></u>

01-04 MUNICIPAL COURT
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES						
5010	Salaries	\$ 36,044	\$ 37,495	\$ 39,313	\$ 41,211	\$ 46,904
5020	Longevity	90	-	210	270	330
5030	Overtime	303	-	-	-	-
5040	Insurance	9,693	9,693	9,693	9,693	9,693
5050	Social Security	7,721	7,802	7,938	8,107	8,547
5070	Uniforms	285	-	-	40	40
5090	Worker's Compensation	368	668	544	544	544
5110	Retirement	6,176	6,192	6,849	7,483	8,625
	SUB-TOTAL	<u>\$ 60,680</u>	<u>\$ 61,850</u>	<u>\$ 64,547</u>	<u>\$ 67,348</u>	<u>\$ 74,683</u>
SUPPLIES						
5210	Office Supplies	\$ 2,137	\$ 1,687	\$ 1,642	\$ 1,000	\$ 2,000
5360	Miscellaneous Repair & Maintenance	1,909	63	353	100	150
	SUB-TOTAL	<u>\$ 4,046</u>	<u>\$ 1,750</u>	<u>\$ 1,995</u>	<u>\$ 1,100</u>	<u>\$ 2,150</u>
CONTRACTUAL SERVICES						
5540	Legal	\$ 43,602	\$ 43,596	\$ 43,596	\$ 43,603	\$ 43,603
5560	Other Professional	20,893	20,893	20,893	20,893	20,893
5590	Travel	(200)	1,432	884	1,100	1,100
5610	Printing & Binding	131	-	843	-	-
5660	Equipment Repair & Maintenance	-	-	-	8,000	8,000
5665	Information Technology	1,368	1,255	1,172	1,355	1,485
5710	Dues/Subscriptions/Memberships	-	1,200	9,075	4,200	10,000
5770	Miscellaneous Contracted Services	14,477	6,221	601	1,000	1,000
	SUB-TOTAL	<u>\$ 80,271</u>	<u>\$ 74,597</u>	<u>\$ 77,064</u>	<u>\$ 80,151</u>	<u>\$ 86,081</u>
	GRAND TOTAL	<u><u>\$ 144,997</u></u>	<u><u>\$ 138,197</u></u>	<u><u>\$ 143,605</u></u>	<u><u>\$ 148,599</u></u>	<u><u>\$ 162,914</u></u>

01-05 CODE ENFORCEMENT

ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	
	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	
<i>PERSONAL SERVICES</i>						
5010	Salaries	\$ 146,730	\$ 242,191	\$ 238,194	\$ 324,047	\$ 316,628
5020	Longevity	1,002	1,651	1,560	1,740	915
5030	Overtime	148	-	116	-	-
5040	Insurance	43,286	48,080	44,088	48,000	43,619
5050	Social Security	11,991	18,928	18,336	25,611	24,843
5060	Temporary Hire	9,538	-	-	-	-
5070	Uniforms	715	532	1,275	730	730
5080	Termination Pay	-	7,225	-	-	-
5090	Worker's Compensation	872	-	628	628	628
5100	Unemployment Compensation		3,289	-	-	-
5110	Retirement	26,336	42,762	40,247	60,396	59,298
5120	Special Qualification Pay	3,288	7,050	9,675	9,000	7,200
5130	Special Allowance	362	157	753	-	-
	<i>SUB-TOTAL</i>	<u>\$ 244,268</u>	<u>\$ 371,865</u>	<u>\$ 354,872</u>	<u>\$ 470,152</u>	<u>\$ 453,860</u>
<i>SUPPLIES</i>						
5210	Office Supplies	\$ 2,928	\$ 3,693	\$ 2,924	\$ 5,600	\$ 3,500
5280	Fuel/Oil/Lubricants	2,339	4,388	4,457	3,500	5,600
5290	Household & Institutional	-	-	6	-	-
5340	Motor Vehicle Repair Material	648	481	3,474	1,500	1,500
5360	Miscellaneous Repair & Maintenance	490	1,077	1,398	1,700	1,700
	<i>SUB-TOTAL</i>	<u>\$ 6,405</u>	<u>\$ 9,639</u>	<u>\$ 12,260</u>	<u>\$ 12,300</u>	<u>\$ 12,300</u>
<i>CONTRACTUAL SERVICES</i>						
5530	Engineering/Architectural	\$ -	\$ 32,609	\$ 36,918	\$ 8,500	\$ 40,000
5540	Legal	1,897	1,263	-	2,000	2,000
5560	Other Professional	-	56,740	9,000	-	-
5570	Telephone	4,722	1,985	2,300	3,400	3,400
5590	Travel	4,987	3,520	4,822	4,000	5,000
5600	Advertising	4,055	2,207	2,832	2,000	2,000
5610	Printing & Binding	-	243	1,304	2,500	1,500
5660	Equipment Repair & Maintenance	693	2,142	4,784	2,600	3,200
5665	Information Technology	3,252	4,379	4,875	5,305	5,458
5710	Dues/Subscriptions/Memberships	25	1,145	972	1,500	1,750
5760	Rental Equipment	12,706	16,488	17,064	17,664	18,276
5770	Miscellaneous Contracted Services	102,528	66,577	309,253	50,000	50,000
	<i>SUB-TOTAL</i>	<u>\$ 134,865</u>	<u>\$ 189,298</u>	<u>\$ 394,122</u>	<u>\$ 99,469</u>	<u>\$ 132,584</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 385,538</u></u>	<u><u>\$ 570,802</u></u>	<u><u>\$ 761,254</u></u>	<u><u>\$ 581,921</u></u>	<u><u>\$ 598,744</u></u>

01-06 POLICE

ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES					
5010 Salaries	\$ 1,714,203	\$ 2,043,372	\$ 2,108,562	\$ 2,165,399	\$ 2,707,183
5020 Longevity	16,738	4,011	14,405	17,520	16,890
5030 Overtime	174,033	183,188	237,144	175,000	150,000
5040 Insurance	385,482	426,704	409,493	400,506	380,450
5050 Social Security	149,104	165,635	180,203	186,906	224,772
5060 Temporary Hire	432	-	-	-	-
5070 Uniforms	6,034	26,236	14,662	20,000	20,000
5080 Termination Pay	94,943	-	38,051	1,000	1,000
5090 Worker's Compensation	33,643	36,833	51,604	51,604	51,604
5100 Unemployment Compensation	2,686	19,253	10,341	2,700	2,700
5110 Retirement	345,248	372,255	426,200	440,757	536,515
5120 Special Qualification Pay	51,638	19,575	69,838	84,300	63,125
5130 Special Allowance	125	99	625	-	-
SUB-TOTAL	<u>\$ 2,974,309</u>	<u>\$ 3,297,161</u>	<u>\$ 3,561,127</u>	<u>\$ 3,545,692</u>	<u>\$ 4,154,240</u>
SUPPLIES					
5210 Office Supplies	\$ 20,651	\$ 35,640	\$ 20,487	\$ 20,000	\$ 20,000
5240 Chemicals	32	-	244	100	100
5260 Animal Feed	-	-	445	-	3,600
5280 Fuel/Oil/Lubricants	58,081	90,126	85,560	80,000	80,000
5290 Household & Institutional	4,667	4,457	5,336	4,000	4,000
5340 Motor Vehicle Repair Material	19,351	23,494	27,044	23,000	30,000
5350 Equipment Repair & Maintenance	5,615	40	17,411	6,000	6,000
5360 Miscellaneous Repair & Maintenance	104,800	58,788	109,768	100,000	75,000
SUB-TOTAL	<u>\$ 213,197</u>	<u>\$ 212,545</u>	<u>\$ 266,295</u>	<u>\$ 233,100</u>	<u>\$ 218,700</u>
CONTRACTUAL SERVICES					
5540 Legal	\$ 6,211	\$ 3,216	\$ 869	\$ 6,200	\$ 6,200
5550 Medical	-	-	-	500	500
5570 Telephone	25,933	30,455	37,227	35,000	35,000
5580 Postage	1,786	1,211	1,066	1,800	2,000
5590 Travel	14,375	57,373	42,985	30,000	40,000
5600 Advertising	-	-	-	-	5,000
5610 Printing & Binding	214	162	-	500	500
5630 Gas	-	86	-	-	-
5640 Electricity	19,096	20,554	21,685	20,000	25,000
5650 Building Repair & Maintenance	-	-	-	-	25,000
5660 Equipment Repair & Maintenance	51,496	63,050	41,554	52,000	52,000
5665 Information Technology	35,461	34,014	33,468	41,996	47,410
5710 Dues/Subscriptions/Memberships	7,471	4,790	3,624	5,000	5,000
5750 Insurance	13,001	17,361	18,324	13,000	20,000
5760 Rental Equipment	274,209	237,545	273,932	287,892	366,600
5770 Miscellaneous Contracted Services	143,099	138,406	106,381	110,000	200,000
5765 Lease Expenditure	-	175,098	-	-	-
SUB-TOTAL	<u>\$ 592,352</u>	<u>\$ 783,321</u>	<u>\$ 581,115</u>	<u>\$ 603,888</u>	<u>\$ 830,210</u>
CAPITAL OUTLAY					
5810 Land	\$ -	\$ -	\$ -	\$ 65,000	\$ -
5830 Improvements Other Than Buildings	126,585	-	-	-	10,000
5840 Machinery & Equipment	-	273,696	8,500	86,450	-
5850 Vehicles	-	-	14,100	-	-
SUB-TOTAL	<u>\$ 126,585</u>	<u>\$ 273,696</u>	<u>\$ 22,600</u>	<u>\$ 151,450</u>	<u>\$ 10,000</u>
DEBT SERVICE					
5960 Principal Retirement	-	71,631	-	73,989	-
5970 Interest Expense	-	3,621	-	1,263	-
SUB-TOTAL	<u>\$ -</u>	<u>\$ 75,252</u>	<u>\$ -</u>	<u>\$ 75,252</u>	<u>\$ -</u>
GRAND TOTAL	<u>\$ 3,906,443</u>	<u>\$ 4,641,975</u>	<u>\$ 4,431,137</u>	<u>\$ 4,609,382</u>	<u>\$ 5,213,150</u>

01-07 FIRE

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES						
5010	Salaries	\$ 978,084	\$ 1,043,825	\$ 1,035,066	\$ 1,190,878	\$ 1,331,033
5020	Longevity	8,824	704	5,468	7,678	7,400
5030	Overtime	58,027	165,794	142,461	130,000	140,000
5040	Insurance	222,520	235,766	214,847	213,577	189,014
5050	Social Security	14,529	18,372	24,584	27,364	30,557
5060	Temporary Hire	-	-	-	-	-
5070	Uniforms	66,814	38,596	33,824	80,500	40,000
5080	Termination Pay	-	26,219	42,351	20,000	20,000
5090	Worker's Compensation	35,614	37,709	29,345	29,345	29,345
5100	Unemployment Compensation	-	5,229	-	-	-
5110	Retirement	192,878	226,477	234,182	246,277	324,668
5120	Special Qualification Pay	11,775	3,513	17,761	19,650	29,418
5130	Special Allowance	-	563	3,000	-	-
	SUB-TOTAL	\$ 1,589,065	\$ 1,802,767	\$ 1,782,887	\$ 1,965,270	\$ 2,141,436
SUPPLIES						
5210	Office Supplies	\$ 9,323	\$ 10,768	\$ 9,928	\$ 5,000	\$ 5,000
5240	Chemicals	-	-	2,140	700	500
5280	Fuel/Oil/Lubricants	10,356	16,383	21,179	15,000	16,000
5290	Household & Institutional	5,342	6,724	5,151	5,000	5,500
5300	Paint/Janitorial Supplies	-	-	-	2,700	1,000
5330	Electrical Supplies	79	15	-	-	-
5340	Motor Vehicle Repair Material	9,637	13,036	15,759	10,000	15,000
5350	Equipment Repair & Maintenance	2,009	8,173	5,931	7,000	7,500
5360	Miscellaneous Repair & Maintenance	58,162	76,103	40,693	50,000	50,000
	SUB-TOTAL	\$ 94,908	\$ 131,202	\$ 100,779	\$ 95,400	\$ 100,500
CONTRACTUAL SERVICES						
5520	Consultant	-	-	-	18,750	-
5540	Legal	\$ 4,167	\$ 3,750	\$ 614	\$ 1,700	\$ 1,700
5550	Medical	-	-	-	500	500
5570	Telephone	9,709	10,686	11,383	10,000	12,000
5580	Postage	441	341	103	200	200
5590	Travel	26,128	15,033	8,140	18,000	20,000
5610	Printing & Binding	-	307	569	500	500
5630	Gas	3,139	3,737	3,500	2,000	3,000
5640	Electricity	7,777	8,191	8,441	9,000	9,000
5650	Building Repair & Maintenance	-	-	47	7,000	15,000
5660	Equipment Repair & Maintenance	26,087	26,752	16,057	18,000	18,000
5665	Information Technology	19,632	19,433	17,256	22,507	24,327
5710	Dues/Subscriptions/Memberships	6,998	4,174	15,908	6,000	14,000
5760	Rental Equipment	170,876	199,404	165,898	176,292	193,364
5770	Miscellaneous Contracted Services	20,564	58,104	18,423	50,000	25,000
	SUB-TOTAL	\$ 295,518	\$ 349,912	\$ 266,339	\$ 340,449	\$ 336,591
CAPITAL OUTLAY						
5830	Improvements Other Than Buildings	\$ 18,190	\$ 18,190	\$ -	\$ 20,000	\$ -
5840	Machinery & Equipment	77,705	-	-	40,000	90,000
	SUB-TOTAL	\$ 95,895	\$ 18,190	\$ -	\$ 60,000	\$ 90,000
	GRAND TOTAL	\$ 2,075,386	\$ 2,302,071	\$ 2,150,006	\$ 2,461,119	\$ 2,668,527

01-10 STREETS & SIGNALS

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
<i>PERSONAL SERVICES</i>						
5010	Salaries	\$ 196,902	\$ 229,225	\$ 229,230	\$ 302,389	\$ 301,655
5020	Longevity	4,084	-	4,303	4,413	4,503
5030	Overtime	833	1,601	2,668	1,300	1,300
5040	Insurance	60,234	73,407	70,819	76,644	60,581
5050	Social Security	15,144	16,687	16,770	23,570	23,561
5060	Temporary Hire	4,433	-	-	-	-
5070	Uniforms	1,479	1,672	3,669	2,000	2,000
5080	Termination Pay	4,283	-	-	-	-
5090	Worker's Compensation	8,479	9,579	8,649	8,650	8,650
5110	Retirement	36,967	44,174	47,257	55,582	56,238
5120	Special Qualification Pay	-	300	2,000	-	525
5130	Special Allowance	-	188	753	-	-
	<i>SUB-TOTAL</i>	<u>\$ 332,838</u>	<u>\$ 376,833</u>	<u>\$ 386,118</u>	<u>\$ 474,548</u>	<u>\$ 459,013</u>
<i>SUPPLIES</i>						
5210	Office Supplies	\$ 100	\$ 300	\$ 253	\$ 200	\$ 200
5240	Chemicals	32	148	888	1,000	1,000
5280	Fuel/Oil/Lubricants	13,799	25,562	31,464	20,000	30,000
5290	Household & Institutional	31	278	68	1,050	1,050
5340	Motor Vehicle Repair Material	6,340	6,584	8,725	10,000	10,000
5350	Equipment Repair & Maintenance	5,148	11,316	5,931	4,000	5,000
5360	Miscellaneous Repair & Maintenance	27,771	180,252	170,576	225,000	200,000
	<i>SUB-TOTAL</i>	<u>\$ 53,221</u>	<u>\$ 224,440</u>	<u>\$ 217,905</u>	<u>\$ 261,250</u>	<u>\$ 247,250</u>
<i>CONTRACTUAL SERVICES</i>						
5530	Engineering/Architectural	\$ 6,450	\$ -	\$ 6,800	\$ 15,000	\$ 15,000
5570	Telephone	534	957	1,063	500	500
5590	Travel	220	-	-	-	-
5600	Advertising			-	-	400
5640	Electricity	137,670	138,402	137,006	150,000	150,000
5660	Equipment Repair & Maintenance	21,334	30,244	26,297	20,000	30,000
5710	Dues/Subscriptions/Memberships	299	-	-	300	300
5760	Rental Equipment	192,175	200,942	233,948	247,524	298,430
5770	Miscellaneous Contracted Services	17,839	38,476	29,345	25,000	25,000
	<i>SUB-TOTAL</i>	<u>\$ 376,521</u>	<u>\$ 409,021</u>	<u>\$ 434,459</u>	<u>\$ 458,324</u>	<u>\$ 519,630</u>
<i>CAPITAL OUTLAY</i>						
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 762,580</u></u>	<u><u>\$ 1,010,294</u></u>	<u><u>\$ 1,038,482</u></u>	<u><u>\$ 1,209,122</u></u>	<u><u>\$ 1,240,893</u></u>

01-11 ANIMAL CONTROL
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
		<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
PERSONAL SERVICES						
5010	Salaries	\$ 76,497	\$ 74,469	\$ 79,867	\$ 86,258	\$ 147,426
5020	Longevity	870	-	870	100	80
5030	Overtime	3,477	2,895	4,641	3,500	5,000
5040	Insurance	25,032	21,779	12,929	20,000	29,079
5050	Social Security	5,731	5,590	7,384	6,874	11,667
5060	Temporary Hire	-	-	2,952	-	-
5070	Uniforms	293	357	2,236	1,000	1,000
5090	Worker's Compensation	2,618	3,611	2,974	2,974	2,974
5110	Retirement	13,705	12,773	14,608	16,210	27,848
	SUB-TOTAL	<u>\$ 128,223</u>	<u>\$ 121,474</u>	<u>\$ 128,461</u>	<u>\$ 136,916</u>	<u>\$ 225,074</u>
SUPPLIES						
5210	Office Supplies	\$ 151	\$ 472	\$ 3,642	\$ 200	\$ 200
5240	Chemicals	-	-	1,967	-	-
5260	Animal Feed	-	-	120	-	-
5280	Fuel/Oil/Lubricants	3,390	5,826	4,694	3,400	3,400
5290	Household & Institutional	55	464	269	100	100
5320	Plumbing Supplies	-	24	-	-	-
5340	Motor Vehicle Repair Material	388	1,594	648	500	1,000
5350	Equipment Repair & Maintenance	-	889	(454)	-	-
5360	Miscellaneous Repair & Maintenance	11,359	9,565	16,875	10,000	10,000
	SUB-TOTAL	<u>\$ 15,343</u>	<u>\$ 18,834</u>	<u>\$ 27,762</u>	<u>\$ 14,200</u>	<u>\$ 14,700</u>
CONTRACTUAL SERVICES						
5570	Telephone	\$ 2,467	\$ 2,578	\$ 3,060	\$ 4,000	\$ 4,000
5590	Travel	-	358	-	200	3,000
5640	Electricity	3,834	3,689	3,188	4,000	4,000
5660	Equipment Repair & Maintenance	3,088	2,858	4,836	3,000	4,000
5665	Information Technology	1,552	1,445	1,470	2,039	2,647
5710	Dues/Subscriptions/Memberships	-	150	-	100	150
5760	Rental Equipment	9,600	11,876	20,316	21,024	21,756
5770	Miscellaneous Contracted Services	2,710	3,267	11,103	2,700	11,000
	SUB-TOTAL	<u>\$ 23,251</u>	<u>\$ 26,221</u>	<u>\$ 43,972</u>	<u>\$ 37,063</u>	<u>\$ 50,553</u>
CAPITAL OUTLAY						
5820	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
5830	Improvements Other Than Buildings	7,820	-	-	25,000	-
5840	Machinery & Equipment	-	58,173	-	-	-
	SUB-TOTAL	<u>\$ 7,820</u>	<u>\$ 58,173</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>
	GRAND TOTAL	<u>\$ 174,637</u>	<u>\$ 224,702</u>	<u>\$ 200,195</u>	<u>\$ 213,179</u>	<u>\$ 290,327</u>

01-13 PARKS & RECREATION

ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
<i>PERSONAL SERVICES</i>					
5010 Salaries	\$ 204,547	\$ 244,745	\$ 273,577	\$ 273,661	\$ 289,571
5020 Longevity	2,854	-	2,730	1,983	1,525
5030 Overtime	3,590	5,169	6,073	4,000	6,000
5040 Insurance	57,824	55,107	61,024	66,240	63,005
5050 Social Security	19,879	19,555	22,769	24,282	25,554
5060 Temporary Hire	8,245	13,145	20,860	35,964	35,964
5070 Uniforms	1,341	1,626	3,737	1,700	1,700
5080 Termination Pay	2,396	-	-	-	-
5090 Worker's Compensation	5,534	6,034	7,860	7,860	7,860
5100 Unemployment Compensation	-	-	-	500	500
5110 Retirement	34,524	35,658	43,285	50,772	54,428
5120 Special Qualification Pay	688	300	900	1,800	975
5130 Special Allowance	-	188	753	-	-
<i>SUB-TOTAL</i>	\$ 341,422	\$ 381,527	\$ 443,568	\$ 468,762	\$ 487,081
<i>SUPPLIES</i>					
5210 Office Supplies	\$ 2,013	\$ 429	\$ 2,406	\$ 300	\$ 300
5240 Chemicals	2,400	4,189	4,585	4,500	6,000
5280 Fuel/Oil/Lubricants	13,226	13,161	12,897	14,000	14,000
5290 Household & Institutional	176	227	193	500	1,000
5330 Electrical Supplies	-	-	1,000	-	-
5340 Motor Vehicle Repair Material	4,544	3,779	2,747	8,000	8,000
5350 Equipment Repair & Maintenance	5,337	3,253	10,667	5,000	5,000
5360 Miscellaneous Repair & Maintenance	23,897	17,971	31,429	20,000	20,000
<i>SUB-TOTAL</i>	\$ 51,593	\$ 43,009	\$ 65,925	\$ 52,300	\$ 54,300
<i>CONTRACTUAL SERVICES</i>					
5530 Engineering/Architectural	\$ -	\$ -	\$ 1,490	\$ -	\$ -
5540 Legal	\$ 939	\$ -	\$ 3,923	\$ 1,000	\$ 1,000
5570 Telephone	553	519	696	600	600
5590 Travel	255	-	-	600	600
5600 Advertising	152	157	-	-	-
5610 Printing & Binding	-	126	260	-	-
5620 Water	2,918	7,518	7,641	3,300	7,000
5630 Gas	1,256	-	-	500	500
5640 Electricity	42,417	43,811	47,726	45,000	50,000
5660 Equipment Repair & Maintenance	92,760	87,916	97,688	80,000	80,000
5710 Dues/Subscriptions/Memberships	116	125	778	300	300
5760 Rental Equipment	38,607	37,044	42,375	43,788	46,068
5770 Miscellaneous Contracted Services	8,189	4,972	1,985	10,000	10,000
<i>SUB-TOTAL</i>	\$ 188,162	\$ 182,188	\$ 204,563	\$ 185,088	\$ 196,068
<i>CAPITAL OUTLAY</i>					
5830 Improvements Other Than Buildings	\$ -	\$ 151,310	\$ 118,307	\$ 95,000	\$ -
5840 Machinery & Equipment	-	-	28,861	10,000	-
<i>SUB-TOTAL</i>	\$ -	\$ 151,310	\$ 147,169	\$ 105,000	\$ -
<i>GRAND TOTAL</i>	\$ 581,177	\$ 758,034	\$ 861,224	\$ 811,150	\$ 737,449

01-14 COMMUNITY/SOCIAL SERVICE
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
CONTRACTUAL SERVICES					
5780 Contributions to Other Agencies	\$ 68,166	\$ 73,617	\$ 96,775	\$ 76,500	\$ 91,000
SUB-TOTAL	<u>\$ 68,166</u>	<u>\$ 73,617</u>	<u>\$ 96,775</u>	<u>\$ 76,500</u>	<u>\$ 91,000</u>
 GRAND TOTAL	 <u>\$ 68,166</u>	 <u>\$ 73,617</u>	 <u>\$ 96,775</u>	 <u>\$ 76,500</u>	 <u>\$ 91,000</u>
 Auditorium Board - Pay utilities	\$ 7,166	\$ 11,617	\$ 33,775	\$ 12,000	\$ 15,500
Library	38,500	39,500	40,500	41,500	42,500
Health Department	15,000	15,000	15,000	15,000	15,000
Pioneer Museum in addition to HOT funds	7,500	7,500	7,500	8,000	8,000
Child Advocacy Center					10,000
	<u>\$ 68,166</u>	<u>\$ 73,617</u>	<u>\$ 96,775</u>	<u>\$ 76,500</u>	<u>\$ 91,000</u>



01-15 GOLF COURSE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES						
5010	Salaries	\$ 17,058	\$ 11,640	\$ 12,315	\$ 12,808	\$ 13,352
5020	Longevity	289	-	99	114	129
5030	Overtime	-	477	937	-	-
5040	Insurance	3,835	2,398	2,423	2,424	2,424
5050	Social Security	1,262	918	1,044	989	1,049
5110	Retirement	3,049	2,027	2,401	2,331	2,503
5120	Special Qualification Pay	363	-	-	-	225
	SUB-TOTAL	<u>\$ 25,856</u>	<u>\$ 17,460</u>	<u>\$ 19,219</u>	<u>\$ 18,666</u>	<u>\$ 19,682</u>
SUPPLIES						
5210	Office Supplies	\$ 19	\$ -	\$ 72	\$ -	\$ -
5240	Chemicals	-	-	29	-	-
5350	Equipment Repair & Maintenance	-	4,394	425	2,500	2,500
5360	Miscellaneous Repair & Maintenance	3,097	4,666	4,875	15,000	10,000
	SUB-TOTAL	<u>\$ 3,116</u>	<u>\$ 9,060</u>	<u>\$ 5,401</u>	<u>\$ 17,500</u>	<u>\$ 12,500</u>
CONTRACTUAL SERVICES						
5640	Electricity	\$ 11,833	\$ 12,582	\$ 14,690	\$ 14,000	\$ 16,000
5660	Golf Course Labor	3,060	5,094	12,750	5,800	15,000
5760	Rental Equipment	1,608	834	-	-	-
5770	Miscellaneous Contracted Services	31,383	30,000	31,021	40,000	40,000
	SUB-TOTAL	<u>\$ 47,884</u>	<u>\$ 48,510</u>	<u>\$ 58,461</u>	<u>\$ 59,800</u>	<u>\$ 71,000</u>
CAPITAL OUTLAY						
5820	Buildings	\$ -	\$ 17,805	\$ -	\$ -	\$ -
5840	Machinery & Equipment	-	-	-	10,000	-
	SUB-TOTAL	<u>\$ -</u>	<u>\$ 17,805</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>
	GRAND TOTAL	<u>\$ 76,856</u>	<u>\$ 92,835</u>	<u>\$ 83,081</u>	<u>\$ 105,966</u>	<u>\$ 103,182</u>

01-16 AQUATICS

ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES					
5010 Salaries	\$ 16,946	\$ 2,176	\$ -	\$ -	\$ -
5020 Longevity	289	-	-	-	-
5040 Insurance	3,835	478	-	-	-
5050 Social Security	2,051	4,648	3,751	5,038	6,034
5060 Temporary Hire	61,724	61,090	50,818	65,857	78,881
5090 Worker's Compensation	1,030	1,830	1,830	1,830	1,830
5110 Retirement	3,049	361	-	-	-
5120 Special Qualification Pay	516	-	-	-	-
SUB-TOTAL	<u>\$ 89,440</u>	<u>\$ 70,583</u>	<u>\$ 56,398</u>	<u>\$ 72,725</u>	<u>\$ 86,745</u>
SUPPLIES					
5210 Office Supplies	\$ 160	\$ 14	\$ -	\$ 100	\$ 100
5240 Chemicals	20,641	17,524	15,322	28,000	30,000
5280 Fuel/Oil/Lubricants	26	-	-	-	-
5290 Household & Institutional	293	739	604	3,000	40,000
5350 Equipment Repair & Maintenance	55	-	-	-	4,200
5360 Miscellaneous Repair & Maintenance	5,857	4,758	6,164	7,500	7,500
SUB-TOTAL	<u>\$ 27,032</u>	<u>\$ 23,035</u>	<u>\$ 22,090</u>	<u>\$ 38,600</u>	<u>\$ 81,800</u>
CONTRACTUAL SERVICES					
5570 Telephone	\$ 305	\$ 347	\$ 355	\$ 500	\$ 500
5640 Electricity	7,351	7,014	8,081	7,500	7,500
5660 Equipment Repair & Maintenance	31,440	9,630	4,820	7,500	10,000
5770 Miscellaneous Contracted Services	5,763	3,937	3,075	15,000	10,000
SUB-TOTAL	<u>\$ 44,859</u>	<u>\$ 20,928</u>	<u>\$ 16,331</u>	<u>\$ 30,500</u>	<u>\$ 29,808</u>
CAPITAL OUTLAY					
5820 Buildings	\$ -	\$ -	\$ 12,870	\$ -	\$ -
SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,870</u>	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL	<u>\$ 161,331</u>	<u>\$ 114,546</u>	<u>\$ 107,690</u>	<u>\$ 141,825</u>	<u>\$ 198,353</u>

*2022 No splitting the payroll among departments

01-17 MUNICIPAL AIRPORT
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES					
5010 Salaries	\$ 22,729	\$ 24,573	\$ 13,987	\$ 19,124	\$ 19,937
5020 Longevity	1,063	-	-	105	-
5030 Overtime	-	-	974	-	-
5040 Insurance	7,670	7,670	3,299	4,850	4,850
5050 Social Security	1,682	1,739	1,100	1,471	1,525
5110 Retirement	4,234	4,245	2,581	3,469	3,640
SUB-TOTAL	\$ 37,378	\$ 38,227	\$ 21,941	\$ 29,019	\$ 29,952
SUPPLIES					
5210 Office Supplies	\$ 45	\$ -	\$ 285	\$ 50	\$ 50
5230 Aviation Fuel Purchases	76,930	143,816	137,681	130,000	130,000
5240 Chemicals	-	-	-	2,000	2,000
5310 Building Materials	-	-	-	-	200
5320 Plumbing Supplies	-	-	-	-	200
5350 Equipment Repair & Maintenance	954	-	6,181	1,000	1,000
5360 Miscellaneous Repair & Maintenance	1,954	6,998	7,200	3,500	3,500
SUB-TOTAL	\$ 79,883	\$ 150,814	\$ 151,347	\$ 136,550	\$ 136,950
CONTRACTUAL SERVICES					
5530 Engineering/Architectural	\$ -	\$ 6,500	\$ 525	\$ -	\$ -
5560 Other Professional	12,480	12,480	12,360	12,000	12,000
5570 Telephone	11,171	18,378	27,734	12,000	12,000
5640 Electricity	5,099	5,492	4,903	7,500	7,500
5650 Building Repair & Maintenance	-	-	-	-	2,000
5660 Equipment Repair & Maintenance	1,590	4,800	8,310	3,200	3,200
5665 Technology Information	3,315	2,895	2,153	2,210	2,287
5680 FBO Fuel Markup	43,557	48,938	25,940	20,000	30,000
5750 Insurance	971	991	991	-	-
5770 Miscellaneous Contracted Services	8,626	11,795	33,060	20,000	15,000
SUB-TOTAL	\$ 86,809	\$ 112,269	\$ 115,976	\$ 76,910	\$ 83,987
CAPITAL OUTLAY					
5830 Improvements Other Than Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
5831 Construction Cost	17,484	1,330,906	-	125,000	-
SUB-TOTAL	\$ 17,484	\$ 1,330,906	\$ -	\$ 125,000	\$ -
GRAND TOTAL	\$ 221,554	\$ 1,632,216	\$ 289,263	\$ 367,479	\$ 250,889

01-18 NON DEPARTMENTAL

ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES					
5010 Salaries	\$ 169,918	\$ 143,231	\$ 130,292	\$ 133,104	\$ 133,104
5040 Insurance	19,392	19,322	19,299	19,300	19,300
5050 Social Security	12,890	11,153	9,993	10,182	10,182
5060 Temporary Hire			1,956	-	-
5090 Worker's Compensation	2,295	645	645	645	645
5110 Retirement	28,645	24,126	22,478	24,012	24,305
5130 Special Allowance	2,253	2,700	-	-	-
SUB-TOTAL	<u>\$ 235,393</u>	<u>\$ 201,177</u>	<u>\$ 184,662</u>	<u>\$ 187,243</u>	<u>\$ 187,536</u>
SUPPLIES					
5210 Office Supplies	\$ 5,279	\$ 4,918	\$ 8,383	\$ 5,000	\$ 5,000
5290 Household & Institutional	2,605	3,423	3,155	3,000	3,500
5340 Motor Vehicle Repair Material	-	-	7	-	-
5350 Equipment Repair & Maintenance	3,239	4,736	5,713	3,000	5,000
5360 Miscellaneous Repair & Maintenance	549	2,401	3,191	5,000	4,000
SUB-TOTAL	<u>\$ 11,672</u>	<u>\$ 15,478</u>	<u>\$ 20,449</u>	<u>\$ 16,000</u>	<u>\$ 17,500</u>
CONTRACTUAL SERVICES					
5540 Legal	\$ -	\$ -	\$ 1,418	\$ 2,000	\$ 2,000
5570 Telephone	6,396	7,169	11,970	7,600	10,000
5580 Postage	12,322	19,155	17,210	7,500	11,063
5610 Printing & Binding	-	243	426	1,000	1,000
5630 Gas	890	7,994	1,289	1,100	1,500
5640 Electricity	29,748	62,070	12,458	20,000	20,000
5650 Building Repair & Maintenance	1,230	1,050	1,680	2,000	2,000
5660 Equipment Repair & Maintenance	26,719	44,345	25,275	15,000	15,000
5665 Technology Information	5,307	4,212	3,866	4,475	4,743
5710 Dues/Subscriptions/Memberships	8,487	1,687	14,550	12,000	12,000
5735 Credit Card Processing Fees	153	797	2,434	-	-
5750 Insurance	190,037	210,131	243,252	190,000	200,000
5760 Rental Equipment	-	-	190	-	-
5770 Miscellaneous Contracted Services	23,850	33,944	49,804	25,000	25,000
SUB-TOTAL	<u>\$ 305,139</u>	<u>\$ 392,797</u>	<u>\$ 385,824</u>	<u>\$ 287,675</u>	<u>\$ 304,306</u>
CAPITAL OUTLAY					
5840 Machinery & Equipment	\$ -	\$ -	\$ 15,000	\$ -	\$ -
SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING USES					
5990 Transfers Out	\$ 901,966	\$ 944,651	\$ 1,132,025	\$ 1,047,569	\$ 1,069,642
SUB-TOTAL	<u>\$ 901,966</u>	<u>\$ 944,651</u>	<u>\$ 1,132,025</u>	<u>\$ 1,047,569</u>	<u>\$ 1,069,642</u>
GRAND TOTAL	<u>\$ 1,454,170</u>	<u>\$ 1,554,103</u>	<u>\$ 1,737,961</u>	<u>\$ 1,538,487</u>	<u>\$ 1,578,984</u>

01-20 GENERAL FUND DEBT SERVICE
DEBT SERVICE
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
<i>CAPITAL OUTLAY</i>					
5850 Vehicles			-	2,100,000	2,100,000
<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,100,000</u>	<u>\$ 2,100,000</u>
<i>DEBT SERVICE</i>					
5950 Bond Costs	\$ -	\$ -	\$ -	\$ -	\$ -
5960 Principal Retirement	-	-	\$ -	\$ 100,000	\$ 110,000
5970 Interest Expense	-	-	\$ -	\$ 95,370	\$ 94,000
<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 195,370</u>	<u>\$ 204,000</u>
<i>GRAND TOTAL</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,295,370</u></u>	<u><u>\$ 2,304,000</u></u>

25-25 SENIOR NUTRITION ACTIVITIES PROGRAM

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
		<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
PERSONAL SERVICES						
5010	Salaries	\$ 168,695	\$ 162,281	\$ 184,550	\$ 195,165	\$ 217,319
5020	Longevity	2,380	110	\$ 2,740	3,040	2,720
5040	Insurance	38,772	33,880	\$ 38,772	38,772	38,772
5050	Social Security	13,604	12,871	\$ 15,296	17,168	17,981
5060	Temporary Hire	9,255	8,740	\$ 17,400	26,212	15,000
5070	Uniforms	-	335	\$ -	702	702
5090	Worker's Compensation	2,892	2,892	\$ 3,482	3,482	3,482
5100	Unemployment Compensation	-	2,921	\$ -	-	-
5110	Retirement	29,118	27,097	\$ 32,423	35,756	40,179
5130	Special Allowance	562	-	\$ -	-	-
	SUB-TOTAL	<u>\$ 265,278</u>	<u>\$ 251,127</u>	<u>\$ 294,663</u>	<u>\$ 320,297</u>	<u>\$ 336,155</u>
SUPPLIES						
5210	Office Supplies	\$ 2,907	\$ 2,535	\$ 3,679	\$ 4,000	\$ 4,000
5270	Food	93,742	143,243	\$ 118,363	120,000	125,000
5280	Fuel/Oil/Lubricants	-	133	\$ 457	600	600
5290	Household & Institutional	4,264	4,350	\$ 4,175	4,000	5,540
5340	Motor Vehicle Repair Material	46	335	\$ 289	1,000	1,000
5350	Equipment Repair & Maintenance	-	2,220	\$ -	3,000	3,000
5360	Miscellaneous Repair & Maintenance	1,011	1,781	\$ 958	5,500	5,500
5370	Soft Goods	13,126	10,009	\$ 15,888	17,700	17,700
5390	Project Supplies	8	134	\$ 2,253	1,350	1,350
	SUB-TOTAL	<u>\$ 115,104</u>	<u>\$ 164,740</u>	<u>\$ 146,063</u>	<u>\$ 157,150</u>	<u>\$ 163,690</u>
CONTRACTUAL SERVICES						
5570	Telephone	\$ 3,113	\$ 3,317	\$ 3,327	\$ 4,000	\$ 4,000
5580	Postage		47	\$ -	-	-
5590	Travel	70	48	\$ 40	100	450
5630	Gas	2,945	3,448	\$ 3,247	4,000	4,000
5640	Electricity	8,268	9,911	\$ 8,036	9,000	9,000
5650	Building Repair & Maintenance	366	-	\$ -	500	500
5660	Equipment Repair & Maintenance	5,675	3,824	\$ 7,293	5,000	5,000
5665	Technology Information	4,237	3,824	\$ 3,554	4,792	5,084
5730	Laundry & Other Sanitation Services	767	826	\$ 913	1,100	1,100
5760	Rental Equipment	5,256	5,436	\$ 5,628	5,820	7,323
5770	Miscellaneous Contracted Services	15,046	18,866	\$ 18,116	17,000	17,000
	SUB-TOTAL	<u>\$ 45,743</u>	<u>\$ 49,547</u>	<u>\$ 50,154</u>	<u>\$ 51,312</u>	<u>\$ 53,457</u>
CAPITAL OUTLAY						
5840	Machinery & Equipment	\$ 7,440	\$ -	\$ 18,755	\$ -	\$ -
	SUB-TOTAL	<u>\$ 7,440</u>	<u>\$ -</u>	<u>\$ 18,755</u>	<u>\$ -</u>	<u>\$ -</u>
	GRAND TOTAL	<u>\$ 433,565</u>	<u>\$ 465,414</u>	<u>\$ 509,635</u>	<u>\$ 528,759</u>	<u>\$ 553,303</u>

27-27 HOTEL & MOTEL
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2024-2025</u>	<u>BUDGET</u> <u>2024-2025</u>
CONTRACTUAL SERVICES					
5540 Legal	\$ -	\$ -	\$ -	\$ -	\$ -
5770 Miscellaneous Contracted Services	565,496	709,081	685,402	700,000	700,000
SUB-TOTAL	<u>\$ 565,496</u>	<u>\$ 709,081</u>	<u>\$ 685,402</u>	<u>\$ 700,000</u>	<u>\$ 700,000</u>
GRAND TOTAL	<u>\$ 565,496</u>	<u>\$ 709,081</u>	<u>\$ 685,402</u>	<u>\$ 700,000</u>	<u>\$ 700,000</u>

Entities served:
 Sweetwater Chamber of Commerce - 51%
 Nolan County Coliseum - 44%
 Pioneer Museum - 5%



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

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
60-43 2021 TWDB BOND WATER SYSTEM						
5530	Engineering Costs	\$ 56,500	\$ 82,125	\$ -	\$ -	\$ -
5600	Advertising	333	617	-	-	-
5770	Miscellaneous Contracted Services	111,221	-	-	-	-
5831	Construction Costs	-	801,971	-	-	-
5950	Bond Costs	500	379	1,500	1,500	1,500
5960	Principal Retirement	-	103,000	104,000	104,000	105,000
5970	Interest Expense	6,868	17,167	16,017	16,017	15,393
	SUB-TOTAL	<u>\$ 175,422</u>	<u>\$ 1,005,259</u>	<u>\$ 121,517</u>	<u>\$ 121,517</u>	<u>\$ 121,893</u>
60-44 2021 TWDB BOND SEWER SYSTEM						
5530	Engineering Costs	\$ 59,100	\$ 47,892	\$ -	\$ -	\$ -
5600	Advertising	337	76	-	-	-
5770	Miscellaneous Contracted Services	97,832	-	-	-	-
5950	Bond Costs	500	379	1,500	1,500	1,500
5960	Principal Retirement	-	110,000	115,000	115,000	115,000
5970	Interest Expense	8,513	21,294	20,036	20,036	19,346
	SUB-TOTAL	<u>\$ 166,282</u>	<u>\$ 179,641</u>	<u>\$ 136,536</u>	<u>\$ 136,536</u>	<u>\$ 135,846</u>
60-47 2014 TWDB BOND WELL FIELD						
5950	Bond Costs	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
5960	Principal Retirement	95,000	95,000	100,000	100,000	100,000
5970	Interest Expense	29,209	27,882	25,322	25,322	23,592
	SUB-TOTAL	<u>\$ 125,709</u>	<u>\$ 124,382</u>	<u>\$ 126,822</u>	<u>\$ 126,822</u>	<u>\$ 125,092</u>
60-48 2015 BOND REFUNDING						
5950	Bond Costs	\$ 835	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
5960	Principal Retirement	1,210,000	1,250,000	1,335,000	1,335,000	1,385,000
5970	Interest Expense	217,920	178,162	95,200	95,200	48,475
5980	Fiscal Charges	(95,279)	(95,279)	(95,279)	(95,279)	(48,475)
	SUB-TOTAL	<u>\$ 1,333,476</u>	<u>\$ 1,334,483</u>	<u>\$ 1,336,521</u>	<u>\$ 1,336,521</u>	<u>\$ 1,386,600</u>
60-49 2016 TWDB BOND WATER SYSTEM						
5831	Construction Costs	\$ 464,801	\$ -	\$ -	\$ -	\$ -
5950	Bond Costs	1,600	2,241	1,600	1,600	1,600
5960	Principal Retirement	245,000	245,000	245,000	245,000	245,000
5970	Interest Expense	17,021	16,836	16,836	16,836	16,616
	SUB-TOTAL	<u>\$ 728,422</u>	<u>\$ 264,077</u>	<u>\$ 263,436</u>	<u>\$ 263,436</u>	<u>\$ 263,216</u>
60-57 2011 BOND REFUNDING						
5950	Bond Costs	\$ 1,050	\$ -	\$ -	\$ -	\$ -
5960	Principal Retirement	-	-	-	-	-
	SUB-TOTAL	<u>\$ 1,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	GRAND TOTAL	<u>\$ 2,530,361</u>	<u>\$ 2,907,842</u>	<u>\$ 1,984,832</u>	<u>\$ 1,984,832</u>	<u>\$ 2,032,647</u>

60-51 BILLING & COLLECTION

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
		<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
<i>PERSONAL SERVICES</i>						
5010	Salaries	\$ 104,275	\$ 101,544	\$ 110,142	\$ 114,153	\$ 126,620
5020	Longevity	1,805	-	255	175	430
5030	Overtime	130	225	7,021	-	-
5040	Insurance	24,032	22,217	29,878	29,880	24,233
5050	Social Security	8,061	7,739	8,482	8,769	9,742
5060	Temporary Hire	-	-	-	-	-
5070	Uniforms	197	-	98	300	300
5080	Termination Pay	(2,004)	(409)	631	-	-
5090	Worker's Compensation	245	2,147	2,147	2,147	2,147
5110	Retirement	9,048	5,637	25,063	20,679	23,254
5130	Special Allowance	78	67	335	300	300
	<i>SUB-TOTAL</i>	<u>\$ 145,867</u>	<u>\$ 139,167</u>	<u>\$ 184,054</u>	<u>\$ 176,403</u>	<u>\$ 187,026</u>
<i>SUPPLIES</i>						
5210	Office Supplies	\$ 2,931	\$ 3,013	\$ 5,117	\$ 2,500	\$ 3,000
5360	Miscellaneous Repair & Maintenance	61	3,613	674	800	800
5380	Doubtful Account Expense	47,026	45,846	67,216	45,000	45,000
	<i>SUB-TOTAL</i>	<u>\$ 50,018</u>	<u>\$ 52,472</u>	<u>\$ 73,006</u>	<u>\$ 48,300</u>	<u>\$ 48,800</u>
<i>CONTRACTUAL SERVICES</i>						
5540	Legal	\$ 769	\$ -	\$ 249	\$ -	\$ -
5570	Telephone	1,168	1,399	1,550	2,000	2,000
5580	Postage	15,677	24,509	33,418	16,000	40,000
5590	Travel	-	75	60	100	100
5600	Advertising	-	1,103	547	-	-
5610	Printing & Binding	5,476	2,005	951	5,000	5,000
5660	Equipment Repair & Maintenance	5,532	6,041	564	22,000	22,000
5665	Technology Information	2,125	1,955	1,775	2,165	2,895
5720	Franchise Fee	236,283	242,688	295,053	307,833	305,253
5740	Administrative Tax	825,514	1,019,268	1,286,533	1,312,008	1,347,954
5760	Rental Equipment	-	2,928	4,392	4,548	4,704
5770	Miscellaneous Contracted Services	6,059	81,022	60,768	6,000	50,000
5790	Depreciation Expense	4,048	1,222	739	600	600
	<i>SUB-TOTAL</i>	<u>\$ 1,102,651</u>	<u>\$ 1,384,215</u>	<u>\$ 1,686,597</u>	<u>\$ 1,678,254</u>	<u>\$ 1,780,506</u>
<i>CAPITAL OUTLAY</i>						
5831	Construction Cost	\$ -	\$ 424,811	\$ -	\$ -	\$ -
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ 424,811</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>TRANSFERS</i>						
5990	Transfers Out	\$ 961,750	\$ 1,482,000	\$ 1,227,500	1,210,500	1,437,500
	<i>SUB-TOTAL</i>	<u>\$ 961,750</u>	<u>\$ 1,482,000</u>	<u>\$ 1,227,500</u>	<u>\$ 1,210,500</u>	<u>\$ 1,437,500</u>
	<i>GRAND TOTAL</i>	<u>\$ 2,260,286</u>	<u>\$ 3,482,665</u>	<u>\$ 3,171,157</u>	<u>\$ 3,113,457</u>	<u>\$ 3,453,832</u>

60-52 SOURCE OF SUPPLY
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES						
5010	Salaries	\$ 167,829	\$ 162,282	\$ 159,476	\$ 195,950	\$ 208,201
5020	Longevity	1,116	90	661	711	712
5030	Overtime	2,023	772	2,769	3,600	3,600
5040	Insurance	43,386	36,371	35,362	41,520	28,594
5050	Social Security	12,752	12,430	12,641	15,794	16,640
5070	Uniforms	1,128	450	2,171	1,575	1,575
5080	Termination Pay	192	(1,722)	759	500	500
5090	Worker's Compensation	1,271	3,071	3,726	3,726	3,726
5110	Retirement	8,348	3,584	40,706	37,246	39,718
5120	Special Qualification Pay	3,847	4,213	8,000	5,700	4,200
5130	Special Allowance	77	67	335	-	300
	SUB-TOTAL	<u>\$ 241,969</u>	<u>\$ 221,608</u>	<u>\$ 266,605</u>	<u>\$ 306,322</u>	<u>\$ 307,766</u>
SUPPLIES						
5210	Office Supplies	\$ 277	\$ 1,282	\$ 303	\$ 2,200	\$ 2,200
5240	Chemicals	6,416	618	1,066	10,000	10,000
5280	Fuel/Oil/Lubricants	10,242	11,784	14,971	15,000	17,000
5290	Household & Institutional	160	15	-	400	400
5310	Building Materials	-	389	-	-	-
5330	Electrical Supplies	-	-	-	500	500
5340	Motor Vehicle Repair Material	1,831	3,069	2,324	6,500	6,500
5350	Equipment Repair & Maintenance	94	231	124	1,000	1,000
5360	Miscellaneous Repair & Maintenance	19,683	26,786	45,630	63,000	67,000
	SUB-TOTAL	<u>\$ 38,703</u>	<u>\$ 44,174</u>	<u>\$ 64,418</u>	<u>\$ 98,600</u>	<u>\$ 104,600</u>
CONTRACTUAL SERVICES						
5530	Engineering/Architectural	\$ 41,340	\$ 22,791	\$ 22,240	\$ 75,000	\$ 75,000
5540	Legal	648	-	-	20,000	20,000
5570	Telephone	1,307	1,459	8,109	2,600	2,600
5580	Postage	14	-	-	500	500
5590	Travel	2,639	985	2,706	6,000	6,000
5610	Printing & Binding	394	-	-	-	-
5620	Water Purchases	74,488	82,411	98,699	85,000	85,000
5640	Electricity	277,712	330,267	194,834	300,000	300,000
5641	Electricity-Wellfields	-	-	88,741	-	-
5660	Equipment Repair & Maintenance	2,408	3,824	4,188	5,000	5,000
5665	Information Technology	11,076	12,579	22,059	52,681	63,690
5710	Dues/Subscriptions/Memberships	550	640	629	1,500	1,500
5760	Rental Equipment	20,570	29,286	30,541	27,024	30,384
5770	Miscellaneous Contracted Services	96,933	110,548	146,154	151,300	151,300
5790	Depreciation Expense	485,077	510,741	518,250	520,000	520,000
	SUB-TOTAL	<u>\$ 1,015,156</u>	<u>\$ 1,105,531</u>	<u>\$ 1,137,149</u>	<u>\$ 1,246,605</u>	<u>\$ 1,260,974</u>
CAPITAL OUTLAY						
5810	Land	\$ -	\$ -	\$ -	\$ -	\$ -
5820	Buildings	-	-	-	36,695	38,530
5830	Improvements Other Than Buildings	35,343	-	74,786	4,432,012	5,731,088
5831	Construction Cost	-	-	8,500	-	-
5840	Machinery & Equipment	-	-	-	178,598	63,564
	SUB-TOTAL	<u>\$ 35,343</u>	<u>\$ -</u>	<u>\$ 83,286</u>	<u>\$ 4,647,305</u>	<u>\$ 5,833,182</u>
	GRAND TOTAL	<u>\$ 1,331,171</u>	<u>\$ 1,371,313</u>	<u>\$ 1,551,458</u>	<u>\$ 6,298,832</u>	<u>\$ 7,506,522</u>

60-53 PURIFICATION PLANT
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES					
5010 Salaries	\$ 211,804	\$ 268,993	\$ 257,622	\$ 275,908	\$ 302,675
5020 Longevity	1,987	80	1,524	1,720	1,352
5030 Overtime	25,991	25,044	22,258	40,000	40,000
5040 Insurance	45,902	51,427	55,630	59,676	55,250
5050 Social Security	17,843	20,970	21,505	25,553	28,202
5070 Uniforms	1,641	630	1,450	2,000	2,000
5080 Termination Pay	(1,126)	1,591	1,935	500	500
5090 Worker's Compensation	7,161	9,160	6,209	6,209	6,209
5100 Unemployment Compensation	2,492	4,224	-	-	-
5110 Retirement	2,083	3,565	71,147	60,259	67,316
5120 Special Qualification Pay	8,700	10,381	11,675	15,900	24,000
5130 Special Allowance	-	99	625	-	125
SUB-TOTAL	<u>\$ 324,478</u>	<u>\$ 396,164</u>	<u>\$ 451,580</u>	<u>\$ 487,725</u>	<u>\$ 527,629</u>
SUPPLIES					
5210 Office Supplies	\$ 6,303	\$ 8,311	\$ 8,758	\$ 18,000	\$ 18,000
5240 Chemicals	62,320	67,697	195,845	211,028	211,028
5280 Fuel/Oil/Lubricants	1,759	2,801	2,188	4,000	4,000
5290 Household & Institutional	1,765	1,162	865	1,500	1,500
5320 Plumbing Supplies	-	-	-	1,000	1,000
5330 Electrical Supplies	-	-	-	1,000	1,000
5340 Motor Vehicle Repair Material	626	1,820	1,472	3,000	3,000
5350 Equipment Repair & Maintenance	314	238	-	9,000	9,000
5360 Miscellaneous Repair & Maintenance	21,594	49,498	58,911	101,000	101,000
SUB-TOTAL	<u>\$ 94,681</u>	<u>\$ 131,527</u>	<u>\$ 268,039</u>	<u>\$ 349,528</u>	<u>\$ 349,528</u>
CONTRACTUAL SERVICES					
5530 Engineering/Architectural	\$ 40,288	\$ 30,821	\$ 20,670	\$ 135,000	\$ 125,000
5570 Telephone	8,723	10,059	12,483	15,000	15,000
5580 Postage	1,850	1,527	2,088	2,500	2,500
5590 Travel	3,990	4,714	2,288	6,000	6,000
5610 Printing & Binding	187	199	137	500	1,500
5630 Gas	4,289	4,934	5,408	3,000	6,000
5640 Electricity	77,771	87,479	102,463	150,000	150,000
5650 Building Repair & Maintenance	-	-	-	25,000	25,000
5660 Equipment Repair & Maintenance	5,895	3,717	3,683	3,000	6,000
5665 Technology Information	10,824	13,262	12,941	17,497	13,773
5710 Dues/Subscriptions/Memberships	892	1,850	1,697	1,500	1,500
5760 Rental Equipment	29,856	30,888	37,958	40,524	41,964
5770 Miscellaneous Contracted Services	71,387	72,508	92,377	167,000	167,000
5790 Depreciation Expense	396,190	396,286	407,360	405,000	410,000
SUB-TOTAL	<u>\$ 652,142</u>	<u>\$ 658,244</u>	<u>\$ 701,553</u>	<u>\$ 971,521</u>	<u>\$ 971,237</u>
CAPITAL OUTLAY					
5820 Buildings	\$ -	\$ 21,436	\$ -	\$ -	\$ -
5830 Improvements Other Than Buildings	10,530	-	14,500	6,000	6,000
5840 Machinery & Equipment	47,488	92,219	79,476	509,550	66,457
SUB-TOTAL	<u>\$ 58,018</u>	<u>\$ 113,655</u>	<u>\$ 93,976</u>	<u>\$ 515,550</u>	<u>\$ 72,457</u>
GRAND TOTAL	<u><u>\$ 1,129,319</u></u>	<u><u>\$ 1,299,590</u></u>	<u><u>\$ 1,515,149</u></u>	<u><u>\$ 2,324,324</u></u>	<u><u>\$ 1,920,851</u></u>

60-54 WATER DISTRIBUTION
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES					
5010 Salaries	\$ 354,603	\$ 369,882	\$ 378,475	\$ 469,836	\$ 497,287
5020 Longevity	4,432	-	2,751	5,027	1,322
5030 Overtime	26,559	33,729	36,915	36,000	36,000
5040 Insurance	98,600	79,725	88,751	105,360	98,869
5050 Social Security	29,001	29,665	32,128	40,588	41,785
5070 Uniforms	1,884	1,633	4,894	4,800	4,800
5080 Termination Pay	(1,767)	(170)	(1,490)	500	500
5090 Worker's Compensation	8,739	8,945	11,177	11,177	11,177
5100 Unemployment Compensation	2,447	-	-	400	400
5110 Retirement	(1,205)	(12,655)	109,532	95,714	99,738
5120 Special Qualification Pay	14,113	20,812	19,800	19,200	11,100
5130 Special Allowance	-	157	753	-	-
SUB-TOTAL	\$ 537,406	\$ 531,723	\$ 683,687	\$ 788,602	\$ 802,977
SUPPLIES					
5210 Office Supplies	\$ 1,169	\$ 1,412	\$ 1,043	\$ 3,000	\$ 3,000
5240 Chemicals	885	1,061	1,818	1,000	2,000
5280 Fuel/Oil/Lubricants	16,030	25,852	28,333	30,000	30,000
5290 Household & Institutional	666	998	1,151	1,000	1,000
5320 Plumbing Supplies	-	-	-	500	500
5340 Motor Vehicle Repair Material	3,364	5,415	7,848	12,000	12,000
5350 Equipment Repair & Maintenance	892	2,647	5,466	14,500	14,500
5360 Miscellaneous Repair & Maintenance	74,458	223,651	139,437	315,000	315,000
SUB-TOTAL	\$ 97,464	\$ 261,036	\$ 185,096	\$ 377,000	\$ 378,000
CONTRACTUAL SERVICES					
5530 Engineering/Architectural	\$ 44,095	\$ 21,486	\$ 34,191	\$ 45,000	\$ 45,000
5540 Legal	80,367	51,818	982	2,500	2,500
5570 Telephone	10,771	6,590	8,797	7,000	7,000
5580 Postage	-	-	314	-	-
5590 Travel	2,313	4,187	2,242	10,000	10,000
5600 Advertising	301	-	506	-	-
5610 Printing & Binding	367	600	422	-	-
5630 Gas	-	-	-	600	600
5640 Electricity	1,304	921	712	2,000	2,000
5650 Building Repair & Maintenance	-	-	-	-	-
5660 Equipment Repair & Maintenance	7,418	17,006	17,128	15,000	15,000
5665 Technology Information	11,403	10,208	10,458	24,074	31,305
5700 Judgements & Damages	-	15,000	-	-	-
5710 Dues/Subscriptions/Memberships	1,235	2,100	1,610	10,400	10,400
5760 Rental Equipment	119,244	115,137	125,270	132,648	137,292
5770 Miscellaneous Contracted Services	130,227	40,956	37,494	100,740	100,740
5790 Depreciation Expense	357,634	360,730	364,422	365,000	365,000
SUB-TOTAL	\$ 766,679	\$ 646,739	\$ 604,549	\$ 714,962	\$ 726,837
CAPITAL OUTLAY					
5820 Buildings	\$ -	\$ -	\$ -	\$ 68,250	\$ -
5830 Improvements Other Than Buildings	178,500	25,580	224,763	957,000	1,852,000
5831 Construction Cost	593,055	1,055,086	633,935	-	-
5840 Machinery & Equipment	-	-	22,313	100,000	39,200
SUB-TOTAL	\$ 771,555	\$ 1,080,666	\$ 881,011	\$ 1,125,250	\$ 1,891,200
GRAND TOTAL	\$ 2,173,104	\$ 2,520,164	\$ 2,354,343	\$ 3,005,814	\$ 3,799,014

60-55 WASTEWATER COLLECTION

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
		<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
PERSONAL SERVICES						
5010	Salaries	\$ 103,250	\$ 115,604	\$ 92,198	\$ 213,287	\$ 166,729
5020	Longevity	802	95	1,101	1,018	877
5030	Overtime	11,749	16,054	11,951	14,000	14,000
5040	Insurance	21,325	24,156	16,878	55,884	31,018
5050	Social Security	8,859	10,355	8,497	17,687	13,931
5070	Uniforms	462	546	904	1,575	1,575
5080	Termination Pay	(1,645)	3,118	(3,466)	500	500
5090	Worker's Compensation	1,149	2,548	2,548	2,548	2,548
5110	Retirement	8,077	2,708	30,944	41,709	33,252
5120	Special Qualification Pay	-	1,875	1,500	2,400	-
5130	Special Allowance	-	(31)	-	-	-
	SUB-TOTAL	<u>\$ 154,028</u>	<u>\$ 177,028</u>	<u>\$ 163,055</u>	<u>\$ 350,608</u>	<u>\$ 264,430</u>
SUPPLIES						
5210	Office Supplies	\$ -	\$ -	\$ -	\$ 500	\$ 500
5240	Chemicals	-	-	-	500	500
5280	Fuel/Oil/Lubricants	2,474	4,419	4,328	5,000	5,000
5290	Household & Institutional	557	197	1,067	500	500
5320	Plumbing Supplies	-	-	-	500	500
5340	Motor Vehicle Repair Material	58	152	2,218	2,000	2,000
5350	Equipment Repair & Maintenance	-	4,060	1,486	5,000	5,000
5360	Miscellaneous Repair & Maintenance	6,230	7,619	8,629	48,000	48,000
	SUB-TOTAL	<u>\$ 9,319</u>	<u>\$ 16,447</u>	<u>\$ 17,727</u>	<u>\$ 62,000</u>	<u>\$ 62,000</u>
CONTRACTUAL SERVICES						
5530	Engineering/Architectural	\$ -	\$ 6,975	\$ 17,959	\$ 7,000	\$ 7,000
5570	Telephone	486	647	556	1,500	1,500
5590	Travel	489	1,494	30	2,000	2,000
5660	Equipment Repair & Maintenance	1,290	8,112	3,724	10,000	10,000
5665	Technology Improvements	2,825	2,792	2,927	4,479	3,613
5710	Dues/Subscriptions/Memberships	280	404	231	1,000	1,000
5760	Rental Equipment	21,060	21,792	30,216	33,924	25,920
5770	Miscellaneous Contracted Services	6,037	12,608	8,246	18,840	18,840
5790	Depreciation Expense	61,176	61,176	61,176	65,000	65,000
	SUB-TOTAL	<u>\$ 93,643</u>	<u>\$ 116,000</u>	<u>\$ 125,066</u>	<u>\$ 143,743</u>	<u>\$ 134,873</u>
	GRAND TOTAL	<u>\$ 256,990</u>	<u>\$ 309,475</u>	<u>\$ 305,848</u>	<u>\$ 556,351</u>	<u>\$ 461,303</u>

60-56 WASTEWATER TREATMENT

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
		<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
PERSONAL SERVICES						
5010	Salaries	\$ 179,150	\$ 200,149	\$ 248,594	\$ 331,249	\$ 255,123
5020	Longevity	3,553	-	2,819	3,070	1,912
5030	Overtime	18,212	14,348	17,878	28,000	28,000
5040	Insurance	46,806	48,761	52,407	63,770	45,557
5050	Social Security	15,457	16,158	19,780	29,041	22,234
5060	Temporary Hire	1,224	-	-	-	-
5070	Uniforms	693	819	2,020	1,800	1,800
5080	Termination Pay	3,011	611	1,084	500	500
5090	Worker's Compensation	3,527	5,527	4,394	4,394	4,394
5110	Retirement	27,354	11,160	56,538	68,483	53,070
5120	Special Qualification Pay	11,428	9,594	8,900	16,800	5,100
	SUB-TOTAL	<u>\$ 310,415</u>	<u>\$ 307,127</u>	<u>\$ 414,413</u>	<u>\$ 547,107</u>	<u>\$ 417,690</u>
SUPPLIES						
5210	Office Supplies	\$ 793	\$ 1,005	\$ 1,611	\$ 1,500	\$ 1,500
5240	Chemicals	28,528	36,404	30,770	58,000	58,000
5280	Fuel/Oil/Lubricants	3,927	3,143	6,140	6,000	6,200
5290	Household & Institutional	1,336	1,596	1,955	2,000	2,000
5320	Plumbing Supplies	317	-	36	500	500
5330	Electrical Supplies	-	257	94	1,000	1,000
5340	Motor Vehicle Repair Material	570	705	2,009	2,000	2,100
5350	Equipment Repair & Maintenance	52	48	-	7,000	7,000
5360	Miscellaneous Repair & Maintenance	1,560	23,591	44,231	74,500	74,500
	SUB-TOTAL	<u>\$ 37,083</u>	<u>\$ 66,749</u>	<u>\$ 86,844</u>	<u>\$ 152,500</u>	<u>\$ 152,800</u>
CONTRACTUAL SERVICES						
5530	Engineering/Architectural	\$ -	\$ 9,130	\$ 3,600	\$ 37,000	\$ 37,000
5570	Telephone	11,477	17,246	22,742	15,000	15,000
5580	Postage	2,271	3,619	2,108	4,500	4,500
5590	Travel	619	1,680	2,918	1,000	3,000
5630	Gas	765	878	1,228	2,000	2,000
5640	Electricity	116,369	112,462	127,412	120,000	130,000
5660	Equipment Repair & Maintenance	2,156	2,542	2,336	5,000	5,000
5665	Technology Improvements	8,901	10,471	10,497	13,770	30,520
5710	Dues/Subscriptions/Memberships	300	471	654	1,000	1,000
5760	Rental Equipment	45,168	50,610	56,364	58,332	60,372
5770	Miscellaneous Contracted Services	118,620	97,884	154,742	145,000	160,000
5790	Depreciation Expense	350,625	351,832	357,451	355,000	360,000
	SUB-TOTAL	<u>\$ 657,271</u>	<u>\$ 658,825</u>	<u>\$ 742,051</u>	<u>\$ 757,602</u>	<u>\$ 808,392</u>
CAPITAL OUTLAY						
5830	Improvements Other Than Buildings	\$ -	\$ -	-	6,000	2,013,000
5840	Machinery & Equipment	22,556	19,245	75,856	402,270	316,067
	SUB-TOTAL	<u>\$ 22,556</u>	<u>\$ 19,245</u>	<u>\$ 75,856</u>	<u>\$ 408,270</u>	<u>\$ 2,329,067</u>
	GRAND TOTAL	<u>\$ 1,027,325</u>	<u>\$ 1,051,946</u>	<u>\$ 1,319,164</u>	<u>\$ 1,865,479</u>	<u>\$ 3,707,949</u>

62-62 EMERGENCY MEDICAL SERVICE
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES					
5010 Salaries	\$ 680,460	\$ 608,512	\$ 793,280	\$ 807,332	\$ 731,614
5020 Longevity	9,153	200	7,008	7,717	6,980
5030 Overtime	81,720	99,893	214,967	110,000	110,000
5040 Insurance	146,715	117,667	153,534	154,000	89,660
5050 Social Security	14,610	13,897	17,995	19,744	20,545
5070 Uniforms	428	-	3,895	10,000	10,000
5080 Termination Pay	4,591	51,455	8,822	38,320	38,320
5090 Worker's Compensation	5,105	7,151	29,345	29,345	29,345
5110 Retirement	223,925	154,472	1,073,780	177,699	194,143
5120 Special Qualification Pay	8,288	4,588	21,386	23,850	26,699
5130 Special Allowance	-	130	625	-	-
SUB-TOTAL	\$ 1,174,995	\$ 1,057,965	\$ 2,324,635	\$ 1,378,008	\$ 1,257,305
SUPPLIES					
5210 Office Supplies	\$ 1,697	\$ 635	\$ 277	\$ 1,000	\$ 1,000
5240 Chemicals	-	-	359	700	700
5280 Fuel/Oil/Lubricants	7,270	10,097	4,752	10,000	8,000
5340 Motor Vehicle Repair Material	2,603	2,136	9,481	6,000	5,000
5350 Equipment Repair & Maintenance	-	-	4,293	2,500	2,500
5360 Miscellaneous Repair & Maintenance	39,091	32,053	27,997	35,000	35,000
5380 Doubtful Account Expense	311,002	318,900	275,299	310,000	295,000
SUB-TOTAL	\$ 361,663	\$ 363,821	\$ 322,459	\$ 365,200	\$ 347,200
CONTRACTUAL SERVICES					
5520 Consultant	\$ -	\$ -	\$ -	\$ 18,750	\$ -
5530 Engineering/Architectural	-	-	-	-	-
5540 Legal	\$ -	\$ -	\$ 71	\$ 5,000	\$ 5,000
5570 Telephone	3,215	2,641	2,650	4,500	4,000
5590 Travel	19,793	20,285	15,948	23,000	20,000
5630 Gas	3,273	3,823	3,434	4,000	4,000
5640 Electricity	6,025	8,604	6,458	9,000	9,000
5660 Equipment Repair & Maintenance	6,508	3,328	8,639	6,500	8,000
5665 Technology Information	14,677	13,631	12,925	16,040	15,739
5710 Dues/Subscriptions/Memberships	5,572	5,317	7,988	5,500	20,500
5720 Franchise Fee	45,136	44,940	47,479	49,208	47,875
5740 Administrative Tax	186,730	190,014	201,606	213,868	210,349
5760 Rental Equipment	196,644	199,842	204,105	206,208	325,402
5770 Miscellaneous Contracted Services	12,721	20,323	28,338	20,000	20,000
5790 Depreciation Expense	19,409	18,691	13,909	20,000	20,000
SUB-TOTAL	\$ 519,703	\$ 531,439	\$ 553,550	\$ 601,574	\$ 709,865
CAPITAL OUTLAY					
5840 Machinery & Equipment	\$ -	\$ 1,250	\$ -	\$ -	\$ -
SUB-TOTAL	\$ -	\$ 1,250	\$ -	\$ -	\$ -
DEBT SERVICE					
5960 Principal Retirement	\$ 4,699	\$ 4,699	\$ -	\$ -	\$ -
5970 Interest Expense	308	308	308	-	-
SUB-TOTAL	\$ 5,007	\$ 5,007	\$ 308	\$ -	\$ -
GRAND TOTAL	\$ 2,061,368	\$ 1,959,482	\$ 3,200,952	\$ 2,344,782	\$ 2,314,370

63-63 REFUSE RESIDENTIAL

ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES					
5010 Salaries	\$ 37,077	\$ 50,576	\$ -	\$ -	\$ -
5020 Longevity	1,080	80	-	-	-
5040 Insurance	16,955	10,297	-	-	-
5050 Social Security	2,725	5,583	-	-	-
5080 Termination Pay	(7,676)	(1,853)	-	-	-
5090 Worker's Compensation	3,892	-	-	-	-
5100 Unemployment Compensation	1,800	4,047	-	-	-
5110 Retirement	24,789	16,513	-	-	-
SUB-TOTAL	<u>\$ 80,642</u>	<u>\$ 85,243</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
SUPPLIES					
5210 Office Supplies	\$ 55	\$ -	\$ -	\$ -	\$ -
5280 Fuel/Oil/Lubricants	14,424	3,161	-	-	-
5290 Household & Institutional	10	-	-	-	-
5340 Motor Vehicle Repair Material	1,015	30	-	-	-
5350 Equipment Repair & Maintenance	173	-	-	-	-
5360 Miscellaneous Repair & Maintenance	52	-	-	-	-
5380 Doubtful Account Expense	9,733	11,891	-	-	-
SUB-TOTAL	<u>\$ 25,462</u>	<u>\$ 15,082</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CONTRACTUAL SERVICES					
5540 Legal	\$ 41	\$ 41	\$ -	\$ -	\$ -
5570 Telephone	734	810	-	-	-
5640 Electricity	406	(406)	-	-	-
5660 Equipment Repair & Maintenance	3,552	-	-	-	-
5720 Franchise Fee	48,899	-	-	-	-
5740 Administrative Tax	173,225	-	-	-	-
5760 Rental Equipment	42,720	-	-	-	-
5770 Miscellaneous Contracted Services	7,370	3,761	-	-	-
5790 Depreciation Expense	3,516	3,516	3,516	-	-
SUB-TOTAL	<u>\$ 280,463</u>	<u>\$ 7,722</u>	<u>\$ 3,516</u>	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL	<u>\$ 386,567</u>	<u>\$ 108,047</u>	<u>\$ 3,516</u>	<u>\$ -</u>	<u>\$ -</u>

*2021 Departments were consolidated into Disposal 64

63-64 REFUSE DISPOSAL & RECYCLING
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES					
5010 Salaries	\$ 226,153	\$ 197,500	\$ 191,285	\$ 207,976	\$ 248,986
5020 Longevity	1,617	1,214	2,890	1,595	2,875
5030 Overtime	2,297	364	1,494	500	500
5040 Insurance	45,561	53,370	51,342	50,064	43,619
5050 Social Security	20,884	18,333	17,997	22,559	26,067
5060 Temporary Hire	52,876	50,460	74,640	83,916	87,482
5070 Uniforms	845	818	2,450	800	800
5080 Termination Pay	7,485	2,653	(1,027)	-	-
5090 Worker's Compensation	5,421	14,880	11,420	11,420	11,420
5100 Unemployment Compensation	-	2,212	-	500	500
5110 Retirement	16,749	3,910	(22,191)	38,059	46,246
5120 Special Qualification Pay	787	187	900	900	900
5130 Special Allowance	1,085	157	753	-	-
SUB-TOTAL	\$ 381,760	\$ 346,058	\$ 331,953	\$ 418,289	\$ 469,395
SUPPLIES					
5210 Office Supplies	\$ (277)	\$ 448	\$ 582	\$ 300	\$ 300
5240 Chemicals	48	-	84	-	-
5280 Fuel/Oil/Lubricants	17,072	40,747	37,102	34,000	34,000
5290 Household & Institutional	179	112	219	240	240
5340 Motor Vehicle Repair Material	13,715	15,811	9,984	17,000	17,000
5350 Equipment Repair & Maintenance	8,125	20,498	23,438	5,000	15,000
5360 Miscellaneous Repair & Maintenance	10,677	6,462	5,040	5,000	5,000
5380 Doubtful Account Expence	-	-	20,368	10,000	20,000
SUB-TOTAL	\$ 49,539	\$ 84,078	\$ 96,816	\$ 71,540	\$ 91,540
CONTRACTUAL SERVICES					
5530 Engineering/Architectural	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
5570 Telephone	3,896	6,115	6,603	3,500	6,000
5590 Travel	1,017	944	1,384	-	-
5610 Printing & Binding	-	-	522	-	-
5620 Water	563	958	789	500	500
5640 Electricity	3,164	5,605	4,191	3,000	5,000
5660 Equipment Repair & Maintenance	31,358	32,316	31,994	28,000	30,000
5665 Technology Information	7,258	12,646	12,523	14,871	15,548
5710 Dues/Subscriptions/Memberships	290	111	-	-	-
5720 Franchise Fee	-	40,386	49,238	49,733	54,906
5740 Administrative Tax	-	144,888	144,888	144,888	190,109
5760 Rental Equipment	55,174	67,380	82,297	84,060	87,024
5770 Miscellaneous Contracted Services	953,705	1,036,337	1,046,954	955,000	1,000,000
5790 Depreciation Expense	25,194	30,667	31,487	32,000	32,000
SUB-TOTAL	\$ 1,081,619	\$ 1,378,353	\$ 1,412,870	\$ 1,318,052	\$ 1,423,587
CAPITAL OUTLAY					
5830 Improvements Other Than Buildings	\$ 58,294	\$ -	\$ 13,400	\$ 60,000	\$ 18,000
5840 Machinery & Equipment	-	-	17,580	-	-
SUB-TOTAL	\$ 58,294	\$ -	\$ 30,980	\$ 60,000	\$ 18,000
DEBT SERVICE					
5960 Principal Retirement	\$ 40,975	\$ -	\$ -	\$ -	\$ -
5970 Interest Expense	379	-	-	-	-
SUB-TOTAL	\$ 41,354	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS					
5990 Transfers out	\$ -	\$ 80,356	\$ 87,616	88,000	88,000
SUB-TOTAL	\$ -	\$ 80,356	\$ 87,616	\$ 88,000	\$ 88,000
GRAND TOTAL	\$ 1,612,566	\$ 1,888,845	\$ 1,960,236	\$ 1,955,881	\$ 2,090,522

*2021 Departments were consolidated into Disposal 64

63-65 REFUSE COMMERCIAL

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
		<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
PERSONAL SERVICES						
5010	Salaries	\$ 7,616	\$ -	\$ -	\$ -	\$ -
5020	Longevity	260	-	-	-	-
5030	Overtime	232	-	-	-	-
5040	Insurance	2,016	-	-	-	-
5050	Social Security	623	-	-	-	-
5080	Termination Pay	(4,011)	-	-	-	-
5090	Worker's Compensation	5,076	-	-	-	-
5110	Retirement	17,194	-	-	-	-
	SUB-TOTAL	<u>\$ 29,006</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
SUPPLIES						
5210	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
5240	Chemicals	-	-	-	-	-
5280	Fuel/Oil/Lubricants	1,294	-	-	-	-
5290	Household & Institutional	-	-	-	-	-
5300	Paint/Janitorial Supplies	-	-	-	-	-
5310	Building Materials	-	-	-	-	-
5320	Plumbing Supplies	-	-	-	-	-
5330	Electrical Supplies	-	-	-	-	-
5340	Motor Vehicle Repair Material	1,095	-	-	-	-
5350	Equipment Repair & Maintenance	-	-	-	-	-
5360	Miscellaneous Repair & Maintenance	27	-	-	-	-
	SUB-TOTAL	<u>\$ 2,416</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CONTRACTUAL SERVICES						
5570	Telephone	\$ 172	\$ -	\$ -	\$ -	\$ -
5660	Equipment Repair & Maintenance	5,122	3,768	-	-	-
5760	Rental Equipment	42,672	-	-	-	-
5770	Miscellaneous Contracted Services	96	-	-	-	-
	SUB-TOTAL	<u>\$ 48,062</u>	<u>\$ 3,768</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	GRAND TOTAL	<u>\$ 79,484</u>	<u>\$ 3,768</u>	<u>\$ -</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>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES						
5010	Salaries	\$ 449,849	\$ 473,690	\$ 490,554	\$ 556,450	\$ 552,316
5020	Longevity	5,517	-	4,520	5,620	5,375
5030	Overtime	7,799	1,138	2,167	3,000	3,000
5040	Insurance	111,820	104,652	107,743	84,000	92,084
5050	Social Security	30,029	28,657	31,101	43,381	43,103
5070	Uniforms	1,429	1,810	3,752	2,340	2,340
5080	Termination Pay	2,091	1,169	4,375	500	500
5090	Worker's Compensation	12,046	16,097	5,327	5,327	5,327
5110	Retirement	59,832	6,190	81,751	102,299	102,884
5120	Special Qualification Pay	1,475	-	1,375	1,500	2,250
5130	Special Allowance	-	157	753	-	-
	SUB-TOTAL	<u>\$ 681,887</u>	<u>\$ 633,560</u>	<u>\$ 733,417</u>	<u>\$ 804,417</u>	<u>\$ 809,179</u>
SUPPLIES						
5210	Office Supplies	\$ 3,092	\$ 1,533	\$ 1,234	\$ 3,000	\$ 3,000
5240	Chemicals	572	92	131	5,000	5,000
5280	Fuel/Oil/Lubricants	7,284	14,247	19,747	8,000	8,000
5290	Household & Institutional	1,369	1,382	1,174	1,500	1,500
5340	Motor Vehicle Repair Material	6,125	1,572	2,046	6,000	6,000
5350	Equipment Repair & Maintenance	1,626	1,873	12,900	2,000	2,000
5360	Miscellaneous Repair & Maintenance	6,891	6,873	7,092	15,700	2,000
	SUB-TOTAL	<u>\$ 26,959</u>	<u>\$ 27,572</u>	<u>\$ 44,324</u>	<u>\$ 41,200</u>	<u>\$ 27,500</u>
CONTRACTUAL SERVICES						
5570	Telephone	\$ 6,523	\$ 5,365	\$ 5,195	\$ 6,000	\$ 6,000
5580	Postage	138	-	-	-	-
5590	Travel	-	290	110	-	-
5610	Printing & Binding	234	16	-	-	-
5630	Gas	12,804	10,327	12,425	12,000	12,000
5640	Electricity	5,768	7,400	5,968	7,000	7,000
5660	Equipment Repair & Maintenance	1,800	1,890	1,980	2,300	2,300
5665	Technology Information	15,140	17,124	18,918	40,241	19,369
5710	Dues/Subscriptions/Memberships	116	375	50	250	250
5740	Administrative Tax	192,501	230,406	282,421	268,704	258,493
5750	Insurance	52,984	47,879	49,959	57,000	62,000
5770	Miscellaneous Contracted Services	8,750	20,098	10,554	15,000	15,000
5790	Depreciation Expense	439,400	435,057	452,825	440,500	460,000
	SUB-TOTAL	<u>\$ 736,158</u>	<u>\$ 776,227</u>	<u>\$ 840,406</u>	<u>\$ 848,995</u>	<u>\$ 842,412</u>
CAPITAL OUTLAY						
5820	Buildings	\$ -	\$ -	\$ 109,320	\$ -	\$ -
5840	Machinery & Equipment	95,483	301,146	168,691	604,416	36,000
5850	Vehicles	590,529	36,492	161,692	437,688	938,000
	SUB-TOTAL	<u>\$ 686,012</u>	<u>\$ 337,638</u>	<u>\$ 439,704</u>	<u>\$ 1,042,104</u>	<u>\$ 974,000</u>
DEBT SERVICE						
5950	Bond Costs	-	-	-	-	-
5960	Principal Retirement	\$ 217,492	\$ 145,717	\$ 149,331	\$ 153,035	\$ 196,100
5970	Interest Expense	18,163	11,873	8,172	7,685	3,890
	SUB-TOTAL	<u>\$ 235,655</u>	<u>\$ 157,590</u>	<u>\$ 157,503</u>	<u>\$ 160,720</u>	<u>\$ 199,990</u>
	GRAND TOTAL	<u>\$ 2,366,671</u>	<u>\$ 1,932,587</u>	<u>\$ 2,215,353</u>	<u>\$ 2,897,436</u>	<u>\$ 2,853,081</u>

70-75 INFORMATION TECHNOLOGY
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
PERSONAL SERVICES						
5010	Salaries	\$ 88,428	\$ 99,852	\$ 101,130	\$ 157,977	\$ 162,385
5020	Longevity	335	-	455	635	575
5040	Insurance	15,333	15,333	15,333	24,936	19,386
5050	Social Security	6,443	6,942	7,271	12,409	12,742
5060	Temporary Hire	1,500	-	-	3,600	3,600
5070	Uniforms	-	-	-	50	50
5080	Termination Pay	(27)	695	352	-	-
5110	Retirement	4,096	(11,841)	20,174	28,614	29,756
5130	Special Allowance	-	1,719	753	-	-
	SUB-TOTAL	<u>\$ 116,108</u>	<u>\$ 112,700</u>	<u>\$ 145,468</u>	<u>\$ 228,220</u>	<u>\$ 228,494</u>
SUPPLIES						
5210	Office Supplies	\$ 561	\$ 2	\$ 1,795	\$ 2,000	\$ 3,000
5280	Fuel/Oil/Lubricants	553	837	758	900	900
5290	Household & Institutional	-	2	4	-	-
5300	Technology Supplies	-	-	-	75	250
5340	Motor Vehicle Repair Material	29	-	405	200	200
5350	Equipment Repair & Maintenance	-	-	-	200	200
5360	Miscellaneous Repair & Maintenance	218	50	394	200	200
	SUB-TOTAL	<u>\$ 1,361</u>	<u>\$ 891</u>	<u>\$ 3,357</u>	<u>\$ 3,575</u>	<u>\$ 4,750</u>
CONTRACTUAL SERVICES						
5570	Telephone	\$ 3,867	\$ 3,050	\$ 3,993	\$ 3,500	\$ 3,500
5590	Travel	21	2,054	11	1,700	3,100
5640	Electricity	3,323	310	102	3,000	3,000
5660	Equipment Repair & Maintenance	1,438	1,278	1,876	1,500	1,500
5710	Dues/Subscriptions/Memberships	-	-	319	6,200	12,200
5740	Administrative Tax	15,066	15,252	16,070	25,174	26,472
5760	Rental Equipment	6,255	7,020	7,260	7,512	7,776
5770	Miscellaneous Contracted Services	391	21	151	400	400
	SUB-TOTAL	<u>\$ 30,361</u>	<u>\$ 28,985</u>	<u>\$ 29,782</u>	<u>\$ 48,986</u>	<u>\$ 57,948</u>
	GRAND TOTAL	<u>\$ 147,830</u>	<u>\$ 142,576</u>	<u>\$ 178,607</u>	<u>\$ 280,781</u>	<u>\$ 291,192</u>

82-82 CEMETERY

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
<i>PERSONAL SERVICES</i>						
5010	Salaries	\$ 28,301	\$ 25,992	\$ 19,309	\$ 22,370	\$ 23,702
5020	Longevity	820	-	99	166	129
5030	Overtime	647	477	1,424	-	-
5040	Insurance	7,669	7,040	4,073	4,848	4,848
5050	Social Security	2,102	2,586	1,594	1,724	1,840
5060	Temporary Hire	-	9,430	-	-	-
5090	Worker's Compensation	-	-	-	-	-
5100	Unemployment Compensation	-	-	-	-	-
5110	Retirement	5,166	4,512	3,692	4,065	4,393
5120	Special Qualification Pay	525	-	-	-	225
	<i>SUB-TOTAL</i>	<u>\$ 45,230</u>	<u>\$ 50,037</u>	<u>\$ 30,189</u>	<u>\$ 33,173</u>	<u>\$ 35,137</u>
<i>SUPPLIES</i>						
5210	Office Supplies	\$ 1,925	\$ -	\$ 17	\$ -	\$ -
5360	Miscellaneous Repair & Maintenance	3,393	743	2,815	3,500	3,500
	<i>SUB-TOTAL</i>	<u>\$ 5,318</u>	<u>\$ 743</u>	<u>\$ 2,833</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>
<i>CONTRACTUAL SERVICES</i>						
5580	Postage	\$ -	\$ 24	\$ -	\$ -	\$ -
5610	Printing & Binding	-	-	465	-	-
5620	Water	-	-	-	-	-
5630	Gas	-	-	-	-	-
5640	Electricity	102	99	93	120	120
5660	Equipment Repair & Maintenance	10,599	6,720	4,378	10,000	10,000
5770	Miscellaneous Contracted Services	32	-	-	16,000	16,000
	<i>SUB-TOTAL</i>	<u>\$ 10,733</u>	<u>\$ 6,843</u>	<u>\$ 4,936</u>	<u>\$ 26,120</u>	<u>\$ 26,120</u>
<i>CAPITAL OUTLAY</i>						
5820	Buildings	\$ -	\$ -	\$ -	\$ 6,000	\$ -
5830	Improvements Other Than Buildings	-	-	-	7,000	7,000
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,000</u>	<u>\$ 7,000</u>
	<i>GRAND TOTAL</i>	<u>\$ 61,281</u>	<u>\$ 57,623</u>	<u>\$ 37,958</u>	<u>\$ 75,793</u>	<u>\$ 71,757</u>

85-85 EMPLOYEES' BENEFIT FUND

ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>BUDGET</u> <u>2024-2025</u>
<i>CONTRACTUAL SERVICES</i>					
5500 Insurance Administrator Fee	\$ 631,325	\$ 704,344	\$ 547,393	\$ 600,000	\$ 630,000
5501 Life Insurance Premium	6,106	7,150	7,577	9,000	9,000
5800 Employees' Insurance Claims	<u>2,080,668</u>	<u>1,557,652</u>	<u>1,835,731</u>	<u>2,006,000</u>	<u>2,006,000</u>
<i>SUB-TOTAL</i>	<u>\$ 2,718,099</u>	<u>\$ 2,269,146</u>	<u>\$ 2,390,701</u>	<u>\$ 2,615,000</u>	<u>\$ 2,645,000</u>
 <i>GRAND TOTAL</i>	 <u>\$ 2,718,099</u>	 <u>\$ 2,269,146</u>	 <u>\$ 2,390,701</u>	 <u>\$ 2,615,000</u>	 <u>\$ 2,645,000</u>

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

**PERSONNEL SCHEDULE
2024-2025 BUDGET**

PAY GRADE*	POSITIONS	BUDGET 2020-2021	BUDGET 2021-2022	BUDGET 2022-2023	BUDGET 2023-2024	BUDGET 2024-2025	DEPT TOTAL
01-01 MAYOR AND COUNCIL							
Part time	Council Member	5.00	5.00	5.00	5.00	5.00	5.00
01-02 CITY ADMINISTRATION							
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	0.25	0.25	0.25	0.25	3.25
01-03 FINANCE							
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	
Part time	Accounts Receivable Clerk	1.00	1.00	1.00	1.00	1.00	4.00
01-04 COURT AND LEGAL							
8	Court Clerk	1.00	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	3.00
01-05 PLANNING & DEVELOPMENT SERVICES							
Unclassified	Planning & Development Director	0.25	0.75	0.75	0.75	0.50	
13	Combination Inspector	2.00	3.00	2.00	2.00	2.00	
15	Building Official	0.00	0.00	1.00	1.00	1.00	
9	Development Coordinator	0.50	0.50	0.50	1.00	1.00	4.50
01-06 POLICE							
Unclassified	Police Chief	1.00	1.00	1.00	1.00	1.00	
Unclassified	Assistant Police Chief	0.00	0.00	1.00	1.00	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	4.00	4.00	4.00	
13	Patrol Officer	16.00	16.00	11.00	12.00	14.00	
13	SRO-Patrol Officer	2.00	2.00	2.00	2.00	2.00	
11	Communications Officer	4.00	6.00	7.00	7.00	7.00	
11	Administrative Assistant	2.00	2.00	2.00	2.00	2.00	
12	Communications Manager	0.00	0.25	0.25	0.25	0.25	37.25
01-07 FIRE							
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	0.50	
13	Firefighter	12.00	16.00	14.00	14.00	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	1.00	16.50
01-10 STREETS AND SIGNALS							
Unclassified	Assistant Dir. Of Operations	0.25	0.50	0.50	0.50	0.25	
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	0.00	0.00	0.00	0.00	
7/8	Truck Driver	3.00	3.00	3.00	3.00	3.00	
7	Street Worker	0.50	1.00	1.50	1.50	1.00	6.25

**PERSONNEL SCHEDULE
2024-2025 BUDGET**

PAY GRADE*	POSITIONS	BUDGET 2020-2021	BUDGET 2021-2022	BUDGET 2022-2023	BUDGET 2023-2024	BUDGET 2024-2025	DEPT TOTAL
01-11 ANIMAL CONTROL							
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	2.00	
P/T	Animal Control Worker			1.00	1.00	0	3.00
01-13 PARKS AND RECREATION							
Unclassified	Director	0.25	0.00	0.00	0.00	0.00	
Unclassified	Assistant Dir. Of Operations	0.00	0.25	0.25	0.25	0.25	
12	Operations Crew Chief	0.25	0.50	0.50	0.50	0.50	
7	Parks Worker	4.75	6.00	5.75	5.75	5.75	
P/T	Seasonal Parks Worker	3.00	3.00	3.00	3.00	3.00	9.50
01-15 GOLF COURSE							
12	Operations Crew Chief	0.25	0.25	0.25	0.25	0.25	0.25
01-16 SWIMMING POOL							
12	Operations Crew Chief	0.25	0.00	0.00	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	22.00
01-17 AIRPORT							
7	Parks Worker	0.50	0.00	0.50	0.50	0.50	0.50
25-25 SENIOR NUTRITION ACTIVITIES PROGRAM							
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	0.00	0.00	0.00	0.00	0.00	
	Kitchen Aide II	1.00	1.00	1.00	1.00	1.00	
	Center Clerk	1.00	0.00	0.00	0.00	0.00	5.00
60-51 BILLING AND COLLECTIONS							
12	Utility Billing Supervisor	1.00	1.00	1.00	1.00	1.00	
8	Clerk	1.50	1.50	1.50	1.50	1.50	2.50
60-52 SOURCE OF SUPPLY							
Unclassified	Director	0.20	0.20	0.20	0.20	0.20	
12	Water Production Foreman	0.00	1.00	1.00	1.00	0.00	
10	Operator	0.25	0.25	0.25	0.25	0.25	
10	Operator/Pumper	2.00	1.00	1.00	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	2.00	3.95
60-53 WATER PURIFICATION							
Unclassified	Director	0.20	0.20	0.20	0.20	0.20	
Unclassified	Asst Utilities Director	0.50	0.50	0.50	0.00	0.00	
10	Operator	0.50	0.50	0.25	0.25	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	2.00	
12	Communications Manager	0.00	0.25	0.25	0.25	0.25	5.70

**PERSONNEL SCHEDULE
2024-2025 BUDGET**

PAY GRADE*	POSITIONS	BUDGET 2020-2021	BUDGET 2021-2022	BUDGET 2022-2023	BUDGET 2023-2024	BUDGET 2024-2025	DEPT TOTAL
60-54 WATER DISTRIBUTION							
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	2.00	2.00	2.00	2.00	2.00	
8	Utility Crew Member	4.00	3.00	3.00	3.00	3.00	10.20
60-55 WASTEWATER COLLECTION							
Unclassified	Director	0.20	0.20	0.20	0.20	0.20	
9	Equipment Operator II	1.00	1.00	1.00	1.00	1.00	
8	Utility Crew Member	0.00	2.00	2.00	2.00	2.00	3.20
60-56 WASTEWATER TREATMENT							
Unclassified	Director	0.20	0.20	0.20	0.20	0.20	
Unclassified	Assistant Utilities Director	0.50	0.50	0.50	0.00	0.00	
10	Operator	0.25	0.25	0.50	0.50	0.50	
11	Wastewater Plant Operator	2.00	2.00	2.00	2.00	2.00	
10	Relief Pumper/Operator	1.00	1.00	2.00	2.00	2.00	4.70
62-62 EMERGENCY MEDICAL SERVICES							
Unclassified	Emergency Services Director	0.50	0.50	0.50	0.50	0.50	
17	Assistant Fire Chief	1.50	1.50	1.50	0.00	0.00	
16	Lieutenant	3.00	3.00	3.00	3.00	3.00	
13	Paramedic/EMT	4.00	4.00	4.00	4.00	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	0.25	0.25	0.25	0.25	10.75
63-63 REFUSE COLLECTION-RESIDENTIAL							
Unclassified	Director	0.00	0.00	0.00	0.00	0.00	
12	Foreman	0.00	0.00	0.00	0.00	0.00	
7	Refuse Collection Operator	0.00	0.00	0.00	0.00	0.00	0.00
63-64 REFUSE DISPOSAL							
Unclassified	Planning & Development Director	0.75	0.25	0.25	0.25	0.50	
12	Foreman	1.00	1.00	1.00	1.00	1.00	
8	Equipment Operator II	2.00	2.00	2.00	2.00	2.00	
7	Refuse Collection Operator	0.00	1.00	1.00	1.00	1.00	
8	Clerk	0.50	0.50	0.00	0.00	0.00	
P/T	Landfill/ Drop Off Center Attendant	6.00	7.00	7.00	7.00	7.00	11.50
63-65 REFUSE COLLECTION-COMMERCIAL							
Unclassified	Director	0.00	0.00	0.00	0.00	0.00	
12	Foreman	0.00	0.00	0.00	0.00	0.00	
8	Clerk	0.00	0.00	0.00	0.00	0.00	
7	Refuse Collection Operator	0.00	0.00	0.00	0.00	0.00	0.00

**PERSONNEL SCHEDULE
2024-2025 BUDGET**

PAY GRADE*	POSITIONS	BUDGET 2020-2021	BUDGET 2021-2022	BUDGET 2022-2023	BUDGET 2023-2024	BUDGET 2024-2025	DEPT TOTAL
70-71 CENTRAL GARAGE AND STORES							
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	2.00	2.00	2.00	2.00	2.00	
10	Welder/Mechanic Assistant	0.00	0.00	0.00	0.00	0.00	
10	Tech I	1.00	1.00	1.00	1.00	1.00	
7	Service Technician	2.00	1.00	1.00	1.00	1.00	9.50
70-75 INFORMATION TECHNOLOGY							
Unclassified	Chief Information Tech Officer	1.00	1.00	1.00	1.00	1.00	
12	IT Full Time Technician	0.00	0.00	0.00	0.00	1.00	
11 - Part Time	IT Technician	1.00	1.00	1.00	1.00	1.00	3.00
82-82 CEMETERY							
12	Operations Crew Chief	0.25	0.25	0.25	0.25	0.25	
7	Parks Worker	0.25	0.00	0.25	0.25	0.25	
P/T	Seasonal Parks Worker	0.00	3.00	3.00	3.00	0.00	0.50
TOTAL FULL TIME		131.00	140.25	141.75	139.50	144.50	
TOTAL PART TIME		41.00	44.00	44.00	45.00	41.00	

Citywide, there was an increase in the number of full time employees budgeted for FYE 2025 by 5 in the following Departments:
 2-Police
 1-Animal Control
 1-EMT/Firefighter
 1-Information Technology

CITY OF SWEETWATER
PERSONNEL MONTHLY PAY SCHEDULE
2024-2025 4.25% COLA
EFFECTIVE 10-01-2024

GRADE	A	B	C	D	E	F	G	H	I
1	27,009.03	27,900.33	28,821.04	29,772.13	30,754.61	31,769.52	32,817.91	33,900.90	35,019.63
2	28,821.12	29,772.22	30,754.70	31,769.61	32,818.00	33,901.00	35,019.73	36,175.38	37,369.17
3	30,754.54	31,769.44	32,817.83	33,900.82	35,019.55	36,175.19	37,368.97	38,602.15	39,876.02
4	32,817.62	33,900.60	35,019.32	36,174.96	37,368.73	38,601.90	39,875.76	41,191.66	42,550.99
5	35,019.42	36,175.06	37,368.84	38,602.01	39,875.88	41,191.78	42,551.11	43,955.30	45,405.82
6	37,369.00	38,602.18	39,876.05	41,191.96	42,551.29	43,955.49	45,406.02	46,904.42	48,452.26
7	39,875.99	41,191.90	42,551.23	43,955.42	45,405.95	46,904.35	48,452.19	50,051.11	51,702.80
8	42,551.11	43,955.30	45,405.82	46,904.21	48,452.05	50,050.97	51,702.65	53,408.84	55,171.33
9	45,406.00	46,904.40	48,452.24	50,051.17	51,702.86	53,409.05	55,171.55	56,992.21	58,872.95
10	48,452.23	50,051.15	51,702.84	53,409.04	55,171.53	56,992.19	58,872.94	60,815.74	62,822.66
11	51,702.96	53,409.16	55,171.66	56,992.32	58,873.07	60,815.88	62,822.81	64,895.96	67,037.53
12	55,171.63	56,992.29	58,873.04	60,815.85	62,822.77	64,895.92	67,037.49	69,249.73	71,534.97
13	58,873.17	60,815.98	62,822.91	64,896.07	67,037.64	69,249.88	71,535.13	73,895.79	76,334.35
14	62,822.74	64,895.89	67,037.45	69,249.69	71,534.93	73,895.58	76,334.14	78,853.16	81,455.32
15	67,037.48	69,249.72	71,534.96	73,895.61	76,334.17	78,853.19	81,455.35	84,143.38	86,920.11
16	71,534.91	73,895.56	76,334.12	78,853.14	81,455.30	84,143.32	86,920.05	89,788.41	92,751.43
17	76,329.53	78,848.40	81,450.40	84,138.27	86,914.83	89,783.02	92,745.86	95,806.47	98,968.08
18	81,455.35	84,143.38	86,920.11	89,788.47	92,751.49	95,812.29	98,974.10	102,240.24	105,614.17
19	86,920.00	89,788.36	92,751.38	95,812.17	98,973.97	102,240.11	105,614.04	109,099.30	112,699.58
20	92,751.56	95,812.36	98,974.17	102,240.32	105,614.25	109,099.52	112,699.80	116,418.90	120,260.72
21	98,974.26	102,240.41	105,614.34	109,099.62	112,699.90	116,419.00	120,260.83	124,229.44	128,329.01
22	102,240.35	105,614.28	109,099.55	112,699.84	116,418.93	120,260.76	124,229.36	128,328.93	132,563.79

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

Notice About 2024 Tax Rates

Property tax rates in City of Sweetwater.

This notice concerns the 2024 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.

This year's no-new-revenue tax rate	\$0.480602/\$100
This year's voter-approval tax rate	\$0.506818/\$100

To see the full calculations, please visit www.nolan-cad.org or www.sweetwatertx.gov for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

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	3,312,704

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
CO SERIES 2023	110,000	94,000	0	204,000
	0	0	0	0

Total required for 2024 debt service	\$204,000
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$4,266
= Total to be paid from taxes in 2024	\$199,734
+ Amount added in anticipation that the unit will collect only 98.50% of its taxes in 2024	\$3,041
= Total debt levy	\$202,775

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Stephanie Bock, Chief Appraiser for the Nolan County CAD on 09/05/2024 .

Visit 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.

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name City of Sweetwater 200 E 4th St., Sweetwater, TX 79556 Taxing Unit's Address, City, State, ZIP Code	Phone (area code and number) 325-235-6313 www.sweetwatertx.gov Taxing Unit's Website Address
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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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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). ¹	\$ 615,617,214
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 615,617,214
4.	Prior year total adopted tax rate.	\$ 0.507150 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: -\$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: -\$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 615,617,214
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 396,619 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 421,070 C. Value loss. Add A and B. ⁶	\$ 817,689
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 817,689
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 614,799,525
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,117,955
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,117,955
18.	Total current year taxable value on the current year certified appraisal roll today. 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. ¹¹ A. Certified values: \$ 646,345,596 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 646,345,596

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. 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. ¹⁴..... \$ 7,895,700</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. 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. ¹⁵..... + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ 7,895,700</p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ 0
21.	<p>Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	\$ 654,241,296
22.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸</p>	\$ 0
23.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹</p>	\$ 5,481,380
24.	<p>Total adjustments to the current year taxable value. Add Lines 22 and 23.</p>	\$ 5,481,380
25.	<p>Adjusted current year taxable value. Subtract Line 24 from Line 21.</p>	\$ 648,759,916
26.	<p>Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	\$ 0.480602 /\$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹</p>	\$ _____ /\$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.	<p>Prior year M&O tax rate. Enter the prior year M&O tax rate.</p>	\$ 0.474321 /\$100
29.	<p>Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 615,617,214

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 2,920,001
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. 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 2022. This line applies only to tax years preceding the prior tax year..... + \$ 0</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 2,920,001
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 648,759,916
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.450089 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. Prior year indigent defense compensation expenditures. 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p>Rate adjustment for defunding municipality. 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 Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.450089 /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 1,396,315</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.215228 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.665317 /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.688603 /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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 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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt 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. ²⁸</p> <p>Enter debt amount \$ 204,000</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 204,000</p>	\$ 204,000
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 4,266
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 199,734
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 98.50 %</p> <p>B. Enter the prior year actual collection rate..... 98.00 %</p> <p>C. Enter the 2022 actual collection rate. 96.06 %</p> <p>D. Enter the 2021 actual collection rate. 100.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	98.50 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 202,775
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 654,241,296
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.030993 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.719596 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. 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>	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year 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.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	0 \$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	1,396,315 \$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	654,241,296 \$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.213425 \$ _____/ \$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	0.480602 \$ _____/ \$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	0.480602 \$ _____/ \$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.719596 \$ _____/ \$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	0.506171 \$ _____/ \$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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	0 \$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	654,241,296 \$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0.000000 \$ _____/ \$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. 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).	\$ 0.506171 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.507159 /\$100 \$ 0.000000 /\$100 \$ 0.507159 /\$100 \$ 0.507150 /\$100 \$ 0.000009 /\$100 \$ 616.694.320 \$ 55
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.508442 /\$100 \$ 0.000851 /\$100 \$ 0.507591 /\$100 \$ 0.507500 /\$100 \$ 0.000091 /\$100 \$ 550.242.115 \$ 500
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 65) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.548878 /\$100 \$ 0.000151 /\$100 \$ 0.548727 /\$100 \$ 0.548000 /\$100 \$ 0.000727 /\$100 \$ 506.502.513 \$ 3.682
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 4.237 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000647 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.506818 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §526.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.450089
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 654,241,296
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.076424 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.030993 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.557506 /\$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.⁴⁸

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.⁴⁹

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. 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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.507150 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 614,799,525
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 648,759,916
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(B-a)
⁴⁷ Tex. Tax Code §26.053(a)(1)
⁴⁸ Tex. Tax Code §26.042(b)
⁴⁹ Tex. Tax Code §26.042(f)
⁵⁰ Tex. Tax Code §26.42(c)
⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.506818 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.480602 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

- Voter-approval tax rate.** \$ 0.506818 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

- De minimis rate.** \$ 0.557506 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

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 the Tax Code.⁵²

print here ▶ Stephanie Bock
 Printed Name of Taxing Unit Representative

sign here ▶ *Stephanie Bock*
 Taxing Unit Representative

7-31-24
 Date

⁵² Tex. Tax Code §526.04(c-2) and (d-2)

Reset
Print

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

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$615,617,214
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.474321/\$100
3. M&O taxes refunded for years preceding tax year 2023. 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.	\$2,920,001
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$654,241,296
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.475824/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$3,113,037
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$193,036
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.480602/\$100
11. This year's proposed total tax rate.	\$0.506817/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.026215
13. Percentage change in total tax rate. Divide Line 12 by line 10.	5.45%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.450089/\$100
15. This year's proposed M&O tax rate.	\$0.475824/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.025735
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	5.72%
Raised M&O Taxes on a \$100,000 Home	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.474321/\$100
20. This year's proposed M&O tax rate.	\$0.475824/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$1.50

2024 Governing Body Summary #1A*

Benchmark 2024 Tax Rates

City of Sweetwater

Date: 09/05/2024 04:52 PM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.480602	\$3,144,297	
One Percent \$100 Tax Increase***	\$0.485408	\$3,175,740	\$31,443
One Cent per \$100 Tax Increase***	\$0.490602	\$3,209,721	\$65,424
De Minimis Rate	\$0.557506	\$3,647,434	\$503,137
VAR NOT adjusted for Unused Increment Rate	\$0.506171	\$3,311,580	\$167,283
VAR adjusted for Unused Increment Rate	\$0.506818	\$3,315,813	\$171,516
Last Year's Tax Rate	\$0.507150	\$3,317,985	\$173,688
Proposed Tax Rate	\$0.506817	\$3,315,806	\$171,509

*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.

2024 Governing Body Summary #2A*
Tax Increase Compared to No New Revenue Tax Rate
City of Sweetwater

Date: 09/05/2024 05:04 PM

INCREASE IN CENTS PER \$100	TAX RATE PER \$100	TAX LEVY**	ADDITIONAL TAX LEVY***
0.00	\$0.480602	\$3,144,297	
0.50	\$0.485602	\$3,177,009	\$32,712
1.00	\$0.490602	\$3,209,721	\$65,424
1.50	\$0.495602	\$3,242,433	\$98,136
2.00	\$0.500602	\$3,275,145	\$130,848
2.50	\$0.505602	\$3,307,857	\$163,560
3.00	\$0.510602	\$3,340,569	\$196,272
3.50	\$0.515602	\$3,373,281	\$228,984
4.00	\$0.520602	\$3,405,993	\$261,696
4.50	\$0.525602	\$3,438,705	\$294,408
5.00	\$0.530602	\$3,471,417	\$327,120
5.50	\$0.535602	\$3,504,129	\$359,832
6.00	\$0.540602	\$3,536,842	\$392,545
6.50	\$0.545602	\$3,569,554	\$425,257
7.00	\$0.550602	\$3,602,266	\$457,969
7.50	\$0.555602	\$3,634,978	\$490,681
8.00	\$0.560602	\$3,667,690	\$523,393
8.50	\$0.565602	\$3,700,402	\$556,105
9.00	\$0.570602	\$3,733,114	\$588,817
9.50	\$0.575602	\$3,765,826	\$621,529
10.00	\$0.580602	\$3,798,538	\$654,241
10.50	\$0.585602	\$3,831,250	\$686,953
11.00	\$0.590602	\$3,863,962	\$719,665
11.50	\$0.595602	\$3,896,674	\$752,377
12.00	\$0.600602	\$3,929,386	\$785,089
12.50	\$0.605602	\$3,962,098	\$817,801
13.00	\$0.610602	\$3,994,810	\$850,513
13.50	\$0.615602	\$4,027,523	\$883,226
14.00	\$0.620602	\$4,060,235	\$915,938
14.50	\$0.625602	\$4,092,947	\$948,650
15.00	\$0.630602	\$4,125,659	\$981,362
15.50	\$0.635602	\$4,158,371	\$1,014,074
16.00	\$0.640602	\$4,191,083	\$1,046,786
16.50	\$0.645602	\$4,223,795	\$1,079,498
17.00	\$0.650602	\$4,256,507	\$1,112,210
17.50	\$0.655602	\$4,289,219	\$1,144,922
18.00	\$0.660602	\$4,321,931	\$1,177,634
18.50	\$0.665602	\$4,354,643	\$1,210,346
19.00	\$0.670602	\$4,387,355	\$1,243,058
19.50	\$0.675602	\$4,420,067	\$1,275,770
20.00	\$0.680602	\$4,452,779	\$1,308,482

*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 SWEEWATER
CERTIFICATES OF OBLIGATION

DESCRIPTION	PROJECT FUNDED	DATE OF ISSUE	INTEREST RATE %	MATURITY	AMOUNT OF ISSUE	BOND PRINCIPLE PAYABLE 9/30/2025
COMB TAX & REVENUE CERTIFICATES OF OBLIGATION SERIES 2023	GENERAL FUND	10/11/2023	5.000%	8/15/2035	\$ 2,070,000	\$ 110,000
			General Fund Debt		\$ 2,070,000	\$ 110,000
COMB TAX & SURPLUS REVENUE CERT. OF OBLIGATION SERIES 2014	WELLFIELD DEVELOPMENT	2/18/2014	0.0-2.78%	8/15/2033	\$ 1,935,000	\$ 880,000
COMB TAX & REVENUE REFUNDING BONDS SERIES 2015	WATER TREATMENT, DISTRIBUTION, WELLFIELD DEV	5/20/2015	2.0-3.5%	8/15/2025	\$ 8,480,000	\$ -
COMB TAX & SURPLUS REVENUE CERTIFICATES OF OBLIGATION SERIES 2016	WATER SYSTEM IMPROVEMENTS AND ELEVATED STORAGE TANK CONSTRUCTION	8/10/2016	0-.8%	8/15/2036	\$ 5,000,000	\$ 2,795,000
COMB TAX & SURPLUS REVENUE CERTIFICATES OF OBLIGATION SERIES 2021A	WATER SYSTEM IMPROVEMENTS	5/12/2021	0.600%	8/15/2041	\$ 2,187,000	\$ 1,772,000
COMB TAX & SURPLUS REVENUE CERTIFICATES OF OBLIGATION SERIES 2021B	WASTEWATER SYSTEM IMPROVEMENTS	5/12/2021	0.600%	8/15/2041	\$ 2,400,000	\$ 1,945,000
			WATERWORKS & SEWER SYSTEM		\$ 20,002,000	\$ 7,392,000

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
GENERAL FUND CERTIFICATES OF OBLIGATION
SEPTEMBER 30, 2025

DESCRIPTION	DATE OF ISSUE	INTEREST		AMT OF ISSUE	PRIN BAL 9/30/2024	PRINCIPAL CURRENT YR ACTIVITY		PRINCIPAL BALANCE 9/30/2025
		RATE %	DATE PD			DATE	ADVANCE	
CO, SERIES 2023	10/11/2023	4.0%	-5.0%	\$ 2,070,000	\$ 1,970,000	8/15/2025	\$ 110,000	\$ 1,860,000
				<u>\$ 2,070,000</u>	<u>\$ 1,970,000</u>		<u>\$ -</u>	<u>\$ 1,860,000</u>

SUBSEQUENT YEARS REQUIREMENTS:

FISCAL YEAR	CO, SERIES 2023		TOTAL	
	PRINCIPLE	INTEREST	INTEREST EXPENSE DATE	DEBT SVC 9/30/2025
2024-2025	110,000.00	94,000.00	2/15/2025	\$ 47,000.00
2025-2026	130,000.00	88,500.00	8/15/2025	\$ 47,000.00
2026-2027	160,000.00	82,000.00		<u>\$ 94,000.00</u>
2027-2028	165,000.00	74,000.00		
2028-2029	175,000.00	65,750.00		
2029-2030	180,000.00	57,000.00		
2030-2031	190,000.00	48,000.00		
2031-2032	200,000.00	38,500.00		
2032-2033	210,000.00	28,500.00		
2033-2034	220,000.00	18,000.00		
2034-2035	230,000.00	9,200.00		
	<u>1,970,000.00</u>	<u>603,450.00</u>		

**CITY OF SWEETWATER
DEBT SERVICE REQUIREMENTS 2025
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>
PRINCIPAL	\$ 105,000	\$ 115,000	\$ 100,000	\$ 1,385,000	\$ 245,000	\$ 1,950,000
INTEREST	\$ 15,393	\$ 19,346	\$ 23,592	\$ 48,475	\$ 16,616	\$ 123,421
	<u>\$ 120,393</u>	<u>\$ 134,346</u>	<u>\$ 123,592</u>	<u>\$ 1,433,475</u>	<u>\$ 261,616</u>	<u>\$ 2,073,421</u>

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

DESCRIPTION	PROJECT FUNDED	DATE OF ISSUE	INTEREST RATE %	MATURITY	AMOUNT OF ISSUE	BOND PRINCIPLE PAYABLE 9/30/2025
COMB TAX & SURPLUS REVENUE CERT. OF OBLIGATION SERIES 2014	WELLFIELD DEVELOPMENT	2/18/2014	0.0-2.78%	8/15/2033	\$ 1,935,000	\$ 880,000
COMB TAX & REVENUE REFUNDING BONDS SERIES 2015	WATER TREATMENT, DISTRIBUTION, WELLFIELD DEV	5/20/2015	2.0-3.5%	8/15/2025	\$ 8,480,000	\$ -
COMB TAX & SURPLUS REVENUE CERTIFICATES OF OBLIGATION SERIES 2016	WATER SYSTEM IMPROVEMENTS AND ELEVATED STORAGE TANK CONSTRUCTION	8/10/2016	0-.8%	8/15/2036	\$ 5,000,000	\$ 2,795,000
COMB TAX & SURPLUS REVENUE CERTIFICATES OF OBLIGATION SERIES 2021A	WATER SYSTEM IMPROVEMENTS	5/12/2021	0.600%	8/15/2041	\$ 2,187,000	\$ 1,772,000
COMB TAX & SURPLUS REVENUE CERTIFICATES OF OBLIGATION SERIES 2021B	WASTEWATER SYSTEM IMPROVEMENTS	5/12/2021	0.600%	8/15/2041	\$ 2,400,000	\$ 1,945,000
					\$ 20,002,000	\$ 7,392,000

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
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	111,000.00	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
	980,000.00	128,934.50	1,385,000.00	48,475.00	3,040,000.00	128,239.00	1,877,000.00	165,135.00	2,060,000.00	215,383.50	9,342,000.00	686,167.00

CURRENT DUE FYE 2024-2025 1,950,000.00 123,420.90
LONG TERM FYE 2025-2041 7,392,000.00 562,746.10

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
Total Equipment to Purchase	747,105.00	1.00		
Total Annual Payment				160,719.43
Total Prin and Interest at maturity				803,597.15

					FYE NOTE BALANCE
	DUE DATE	LEASE PMT	PRINC	INTEREST	747,105.00
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
FYE 2023	11/25/2022	160,719.43	149,331.37	11,388.06	309,864.83
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
		803,597.15	747,105.00	56,492.15	

ZOLL CARDIAC MONITOR

3 Annual Payments
 20% DUE AT SIGN
 0.00%

Internal Service Purchases	Total Financed	Prorata share	Department
X SERIES MONITOR	147,078.71	1.00	62-62
20% DOWN	-29,415.74		
Total Equipment to Purchase	<u>117,662.97</u>	<u>1.00</u>	

Total Annual Payment	39,220.99
Total Prin and Interest at maturity	147,078.71

FYE NOTE BALANCE

DUE DATE	LEASE PMT	PRINC	INTEREST	147,078.71
FYE 2024	29,415.74	29,415.74	0.00	117,662.97
FYE 2025 12/01/2024	39,270.02	39,270.02	0.00	78,392.95
FYE 2026 12/1/2025	39,270.02	39,270.02	0.00	39,122.94
FYE 2027 12/01/2026	39,122.94	39,122.94	0.00	0.00
	<u>147,078.71</u>	<u>147,078.71</u>	<u>0.00</u>	

10.

Capital Improvement Plan

**CITY OF SWEETWATER
CAPITAL IMPROVEMENT PLAN
UPON AVAILABLE FUNDING
2025-2029**

REQUESTED BY DEPT HDS

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
GOVERNMENTAL FUNDS					
GENERAL FUND					
01-06 POLICE					
(5840) Equipment					
Storage Lot	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -
01-07 FIRE					
(5840) Equipment					
Outdoor Warning Sirens	\$ 20,000	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000
(6) SCBA & (12) Cylinders	\$ 70,000	\$ -	\$ -	\$ -	\$ -
(14) Sets of Structural Firefighting PPE	\$ -	\$ -	\$ -	\$ 73,038	\$ -
(14) Sets of Structural Firefighting PPE	\$ -	\$ -	\$ -	\$ -	\$ 75,230
Ladder Fire Truck (Funded by Tax Note)	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 2,190,000	\$ 30,000	\$ 20,000	\$ 93,038	\$ 95,230
01-10 STREETS & SIGNALS					
(5830) Improvement					
Alabama Avenue	\$ -	\$ -	\$ 5,365,775	\$ -	\$ -
W. Arizona Avenue	\$ -	\$ -	\$ -	\$ 387,700	\$ -
First Street	\$ -	\$ 655,600	\$ -	\$ -	\$ -
Hoyt Street	\$ -	\$ 763,475	\$ -	\$ -	\$ -
Neff Street	\$ -	\$ 1,349,350	\$ -	\$ -	\$ -
Newman St	\$ -	\$ -	\$ -	\$ 990,575	\$ -
Poplar Street	\$ -	\$ -	\$ -	\$ 820,625	\$ -
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
Railroad Crossing Rehab	\$ -	\$ 56,000	\$ -	\$ -	\$ -
Sub-Total	\$ 15,000	\$ 2,839,425	\$ 6,070,775	\$ 3,448,550	\$ 4,631,125
01-13 PARKS & RECREATION					
(5810) Land Purchase					
	\$ -	\$ -	\$ -	\$ 25,000	\$ -
(5830) Improvements					
Newman Park Restroom Splash Pad Location	\$ -	\$ 80,000	\$ -	\$ -	\$ -
Newman Park Updates to lighting, parking and landscape	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -
Newman Park Skate Park	\$ -	\$ -	\$ 130,000	\$ -	\$ -
Newman Park Rebuild Batting Cage	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Fralely Park Equipment & Facility Updates	\$ -	\$ 537,588	\$ -	\$ -	\$ -
Jones Park Equipment and Facility Updates	\$ -	\$ 99,188	\$ -	\$ -	\$ -
Santa Fe Park Development	\$ -	\$ -	\$ 42,333	\$ -	\$ -
Lake Sweetwater Updates & Amphitheater Relocation	\$ -	\$ -	\$ -	\$ 1,051,626	\$ -
Mountain Bike Trails Lake Sweetwater	\$ -	\$ -	\$ -	\$ 41,374	\$ -
Trails Segment Project - Connecting Parks	\$ -	\$ -	\$ -	\$ -	\$ 693,905
Sweetwater Sports Complex	\$ -	\$ -	\$ -	\$ -	\$ 9,081,488
Sub-Total	\$ -	\$ 731,776	\$ 1,672,333	\$ 1,093,000	\$ 9,775,393
(5830) Improvements					
Improvements per Park Plan	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
01-16 AQUATICS					
(5830) Improvements					
Renovate existing pool - Parks Plan	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -
Fralely Park Splash Pad - Parks Plan	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -
Sub-Total	\$ -	\$ 3,500,000	\$ 1,500,000	\$ -	\$ -
01-17 AIRPORT					
(5831) Construction Phase TxDot Grant					
Aviation Federal Granted CIP Projects:					
AWOS Replacement CIP Project	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Lighting Improvements+Beacon Relocation	\$ -	\$ 38,000	\$ 1,500,000	\$ -	\$ -
Construct Fuel Farm	\$ -	\$ -	\$ 700,000	\$ -	\$ -
Terminal - Engineering/Design	\$ -	\$ -	\$ -	\$ 120,000	\$ -
Terminal Improvements	\$ -	\$ -	\$ -	\$ -	\$ 1,080,000
Sub-Total	\$ -	\$ 188,000	\$ 2,200,000	\$ 120,000	\$ 1,080,000
GENERAL FUND TOTAL	\$ 2,215,000	\$ 7,289,201	\$ 11,463,108	\$ 4,779,588	\$ 16,981,748

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
SPECIAL REVENUE FUNDS					
82-82 CEMETERY					
(5830) Improvements					
Ornamental Perimeter Fencing	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Sub-Total	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
CEMETERY TOTAL	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
ENTERPRISE FUNDS					
WATER AND WASTEWATER					
60-52 SOURCE OF SUPPLY					
(5820) Buildings					
Building for Portable Generator on the Hunter	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Insulated Well Houses (5 per year)	\$ 38,530	\$ 40,456	\$ 42,479	\$ 44,602	\$ 46,832
Sub-Total	\$ 38,530	\$ 70,456	\$ 42,479	\$ 44,602	\$ 46,832
(5830) Improvements					
(6) Well Field Rehab, Pipe, motor, pump replace	\$ 121,272	\$ 127,339	\$ 133,717	\$ 140,385	\$ 147,405
24" PipeLine repairs Oak Creek Line	\$ 30,188	\$ 31,697	\$ 33,282	\$ 34,946	\$ 36,693
TWDB Project - New Water Sources	\$ 4,235,000	\$ 2,200,000	\$ 2,365,000	\$ -	\$ -
TWDB Oak Creek Intake/Booster A&B/various Waterlines	\$ 1,344,628	\$ -	\$ -	\$ -	\$ -
GIS Map Aerial Fly Over	\$ -	\$ 17,200	\$ 30,600	\$ -	\$ -
Sub-Total	\$ 5,731,088	\$ 2,376,236	\$ 2,562,599	\$ 175,331	\$ 184,098
(5840) Equipment					
100 KW Portable Generator	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Well Transfer Switches - 3 per year	\$ 17,364	\$ 18,233	\$ 19,144	\$ 20,101	\$ 66,538
Rotating Assembly for Booster B	\$ -	\$ 30,600	\$ -	\$ -	\$ -
Surge Valve for Booster B	\$ 16,300	\$ -	\$ -	\$ -	\$ -
Flow Meter at Lake Sweetwater Golf Course	\$ 7,900	\$ -	\$ -	\$ -	\$ -
3 Cattle Guards at Wellfield	\$ 22,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 63,564	\$ 148,833	\$ 119,144	\$ 20,101	\$ 66,538
60-53 PURIFICATION PLANT					
(5830) Improvements					
SCADA Citech Upgrade	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Sub-Total	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
(5840) Equipment					
(2) Control room computers, monitors, programing	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Lab Equipment	\$ 11,025	\$ 11,576	\$ 12,155	\$ 12,763	\$ 13,401
(3) Laser Turbidimeters	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Smart valve chlorinator heads	\$ -	\$ 12,000	\$ -	\$ -	\$ -
Emergency Shut-Off for Chlorine Cylinders	\$ -	\$ 16,000	\$ -	\$ -	\$ -
Vacuum Pump	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
Peristaltic ACH Pump	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Chlorine Vertical Turbine pump replacement	\$ 40,432	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 66,457	\$ 54,576	\$ 22,155	\$ 62,763	\$ 13,401
60-54 WATER DISTRIBUTION					
(5830) Improvements					
TXCDBG Grant Water Line Improvements	\$ -	\$ -	\$ 650,000	\$ 650,000	\$ -
Lead Services Identification TWDB Project	\$ 482,000	\$ -	\$ -	\$ -	\$ -
Replace 3900 Linear Ft of 10" line (1st&Pecan-5th&Elm)	\$ 1,170,000	\$ -	\$ -	\$ -	\$ -
Replace 1600 Linear Ft of 6" line (Avondale-Woodruff to	\$ -	\$ 450,000	\$ -	\$ -	\$ -
Replace 1200 Linear Ft of 6" line (Hailey-Lou to Morris C	\$ -	\$ 340,000	\$ -	\$ -	\$ -
Replace 3500 Linear Ft of 6" line (E12th&Hailey to Hoyt)	\$ -	\$ -	\$ 1,150,000	\$ -	\$ -
Bore 10" Under Railroad Tracks on Robert Lee St.	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 1,852,000	\$ 790,000	\$ 1,800,000	\$ 650,000	\$ -
(5840) Equipment					
Large meter test equipment	\$ -	\$ 7,500	\$ -	\$ -	\$ -
Impeller Assembly for Hsps Pump #4 & #5	\$ 29,200	\$ -	\$ -	\$ -	\$ -
Jack Hammer for Mini Excavator	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 39,200	\$ 7,500	\$ -	\$ -	\$ -
60-55 WASTEWATER COLLECTION					
(5830) Improvements					
8000' of 15" Sewer Line WTP to Lamar St	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Sewer Line Replacement	\$ -	\$ 300,000	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -
60-56 WASTEWATER TREATMENT					
(5830) Improvements					
SCADA Citech Upgrade	\$ 6,000	\$ 6,000	\$ 2,000	\$ 6,000	\$ 6,000
TWDB Wastewater Plant Upgrade & Sewer Line Replac	\$ 2,007,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 2,013,000	\$ 6,000	\$ 2,000	\$ 6,000	\$ 6,000

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
(5840) Equipment					
(2) Control room computers monitors, programming	\$ -	\$ -	\$ -	\$ 40,000	\$ -
CBOD Incubator	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -
Lab Equipment	\$ 11,025	\$ 11,576	\$ 12,155	\$ 12,763	\$ 13,401
Lab Refrigerator for CBODs	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Grit removal system component replacement	\$ -	\$ 20,000	\$ -	\$ -	\$ -
CBOD 24 hour Sampler	\$ -	\$ -	\$ -	\$ 10,000	\$ -
(2) SRB Blower Air Valve	\$ 21,042	\$ -	\$ -	\$ -	\$ -
(2) Basin Blower Discharge Air Valve	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Plant Water Vertical Turbine Pump and Motor	\$ 38,500	\$ -	\$ -	\$ -	\$ -
TSS Scales	\$ -	\$ -	\$ 5,000	\$ -	\$ -
PLC Replacement & software	\$ 220,500	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 316,067	\$ 31,576	\$ 33,155	\$ 78,763	\$ 13,401
WATER AND WASTEWATER TOTAL	\$ 10,125,906	\$ 4,791,177	\$ 4,587,532	\$ 1,043,560	\$ 336,270

REFUSE COLLECTION AND DISPOSAL FUND

63-64 REFUSE DISPOSAL

(5830) Improvements

700' Fence at Landfill	\$ 18,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 18,000	\$ -	\$ -	\$ -	\$ -

REFUSE COLLECTION AND DISPOSAL TOTAL

	\$ 18,000	\$ -	\$ -	\$ -	\$ -
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INTERNAL SERVICES FUND

70-71 CENTRAL GARAGE AND STORES

(5840) Machinery and Equipment

Parks Department:

ZERO TURN KUBOTA 72"	\$ 23,000	\$ -	\$ -	\$ -	\$ -
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Source of Supply:

JD Mower	\$ -	\$ 30,000	\$ -	\$ -	\$ -
100 KW trailer mounted Generators 1 per year	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
20 Ft Haul Trailer	\$ -	\$ -	\$ -	\$ -	\$ -

Water Distribution:

RT45 Ditch Witch/Trailer	\$ -	\$ 93,500	\$ -	\$ -	\$ -
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Wastewater Treatment:

Skid Steer Loader	\$ -	\$ 40,000	\$ -	\$ -	\$ -
900 KW Generator	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
200 KW Generator	\$ -	\$ -	\$ -	\$ 300,000	\$ -

Central Garage and Stores:

15000 lb LIFT	\$ 5,500	\$ -	\$ -	\$ -	\$ -
HP Color LaserJet Copier	\$ 7,500	\$ -	\$ -	\$ -	\$ -

Emergency Medical Services:

(1) Stryker Power Cot & Patient Loading System	\$ -	\$ -	\$ -	\$ 57,167	\$ -
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(5840) Total Machinery & Equipment	\$ 36,000	\$ 263,500	\$ 100,000	\$ 1,457,167	\$ 100,000
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(5850) Vehicles:

Code Enforcement:

1/2 Ton Pickup 4WD Ext Cab	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
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Police Department:

SUV - Patrol (01-06)	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
SUV - Patrol (01-06)	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000

Fire Department:

Pumper Truck- Pre Planning funds put in separate account	\$ 350,000	\$ 350,000	\$ 700,000	\$ -	\$ 1,250,000
Brush Truck	\$ -	\$ 285,873	\$ -	\$ -	\$ -
3/4 T Pickup w/ Upfit - Fire Marshall	\$ -	\$ -	\$ 109,403	\$ -	\$ -
Battalion Chief Vehicle	\$ -	\$ 104,193	\$ -	\$ -	\$ -

Street Department:

F-950 Dump Truck	\$ -	\$ 250,000	\$ -	\$ -	\$ -
Pickup	\$ -	\$ 45,000	\$ -	\$ -	\$ -

Animal Control:

3/4 Ton Pick up w/ animal box	\$ 80,000	\$ -	\$ -	\$ -	\$ -
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SNAP:

Van	\$ -	\$ 30,000	\$ -	\$ -	\$ -
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WATER & WASTEWATER

Source of Supply:

3/4 Ton Pickup 4WD-4 Door	\$ -	\$ 41,000	\$ -	\$ -	\$ -
3/4 Ton Pickup 4WD-Ext Cab	\$ -	\$ 41,000	\$ -	\$ -	\$ -

Purification Plant:

Plant Truck	\$ 50,000	\$ -	\$ -	\$ -	\$ -
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	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
Water Distribution:					
Dump Truck	\$ -	\$ 120,000	\$ -	\$ -	\$ -
Foreman pick up- 4 door 4WD	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Meter Reader Truck	\$ 50,000	\$ -	\$ -	\$ -	\$ -
3/4 Ton Pickup, Utility Bed w/ Tommy Lift	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -
1 Ton Pickup to Pull Hydro Vac Trailer	\$ -	\$ 95,000	\$ -	\$ -	\$ -
Wastewater Collection:					
3/4 Ton Pickup, Utility Bed w/Tommy Lift	\$ -	\$ -	\$ 45,000	\$ -	\$ -
Wastewater Treatment:					
3/4 Ton Pickup, Utility Bed w/Tommy Lift	\$ 50,000	\$ -	\$ -	\$ -	\$ -
EMS:					
Type I Ambulance-Pre Planning funds put in separate acc	\$ 150,000	\$ 150,000	\$ 150,000	\$ 389,000	\$ -
Refuse Disposal:					
Mower for Skid Steer	\$ 8,000	\$ -	\$ -	\$ -	\$ -
1/2 TON PICKUP FOR NEW FULLTIME	\$ -	\$ 80,000	\$ -	\$ -	\$ -
Dump Truck	\$ -	\$ -	\$ 70,000	\$ -	\$ -
Central Garage and Stores:					
Service Pickup Truck	\$ -	\$ 50,000	\$ -	\$ -	\$ -
(5850) Total Vehicles	\$ 938,000	\$ 1,872,066	\$ 1,269,403	\$ 574,000	\$ 1,400,000
CENTRAL GARAGE AND STORES					
GRAND TOTAL	\$ 974,000	\$ 2,135,566	\$ 1,369,403	\$ 2,031,167	\$ 1,500,000
GRAND TOTAL ALL FUNDS	\$ 13,339,906	\$ 14,222,944	\$ 17,427,043	\$ 7,861,315	\$ 18,825,018

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 2025 AND ADOPTING SUCH CENTRAL RATE SCHEDULE.

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

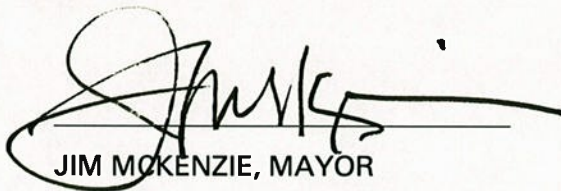
WHEREAS, the central fee schedule appended hereto as **EXHIBIT "A"** and incorporated herein by reference as if fully copied and set forth at length, has been reviewed by the City Council; and

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 2025.

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 01, 2024.

READ, PASSED AND ADOPTED this the 10th day of September, 2024.

ATTEST:


JIM MCKENZIE, MAYOR

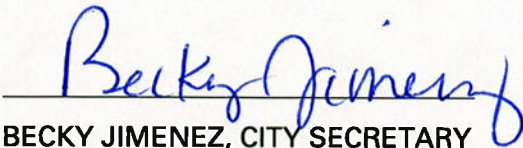

BECKY JIMENEZ, CITY SECRETARY

TABLE OF CONTENTS

	Page
I. <u>PERMITS AND LICENSES FEES</u>	
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
II. <u>FIRE SAFETY INSPECTIONS AND TESTS</u>	
Proposed Inspections and Testing	10
Re-Inspections	10
Permits and Miscellaneous	10
III. <u>CHARGES FOR SERVICES</u>	
Sanitation Department Charges	11
Animal Shelter Charges	16
Water Sales	16
Sewer Charges	20
Water Taps / Sewer Taps / Paving Cuts	21
Curb Stop or Meter Damage	22
Ambulance Charges	22
Swimming Pool Charges	22
IV. <u>Miscellaneous Fees and Revenues</u>	
Planning and Zoning Commission	23
Board of Adjustment Flat Fee	23
Open Records	23
Publications, Reproduction Work & Fax Services	23
Cemetery	24
Airport Fees	24
Lake Lot Lease Fees	24
Lot Mowing and Cleaning Fees	24
Filming on Public locations within the City	25
Street or Alley Closure	25
Wrecker Administration Fee	25
Alarm Fees	25
Game Room	26
Municipal Golf Course Fees	26

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)	25.00
j. Change out or install backflow prevention device ONLY (vacuum breakers, double-check assembly, reduced pressure zone assembly)	15.00
k. Mobile home or pre-manufactured building (fixtures were previously installed and State Inspected)	25.00
l. Mobile home or pre-manufactured building reconnect to existing site water & sewer	15.00
m. Sewer line partial replacement	10.00
n. Re-inspection fee	50.00
o. Trenchless sewer line	11.00
p. Inspection requested outside normal work hours	80.00
q. Water Heater	20.00

B.	<u>Gas Permits</u>	
	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	11.00
	b. Additional or extension, per outlet	2.75
	4. Re-inspection fee	50.00
	5. Gas pressure test	25.00
C.	<u>Mechanical Permits</u>	
	1. Mechanical permit charges (Issuance fee plus applicable items)	
	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	80.00
D.	<u>Electrical Permit</u>	
	1. Electrical permit charges (Issuance fee plus applicable items)	
	Electrical permit issuance fee	25.00
	2. Mobile Home	
	a. Adequate pole or pedestal exists with sufficient equipment (meter loop) attached and only feeder	

connection to home is required	15.00
b. New service (meter loop) required	20.00
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.	.039
4. All new multiple dwellings not included above (excludes temp pole) per sq. ft.	.046
5. All other new structures: Rewiring or adding to existing structures	
a. 1 to 5 125/277v. general use lights, receptacles & switches	6.75
b. 6 to 500 125/277v. general use lights, receptacles & switches:	
1) For the 1st five	6.75
2) Plus, each thereafter	.30
c. Over 500 125/277v. general use lights, receptacles & switches:	
1) For the 1st 500	155.25
2) Plus, each thereafter	.20
6. New Service (single meter):	
a. Up to and including 200 Amperes	20.00
b. 225 Amp up to and including 400 amperes	30.00
c. Over 400 Amperes	40.00
d. Plus, additional meters (same service entrance)	5.00
7. Sub-panels or disconnects (includes feeders):	
a. Rated 100 Amperes or more, each	8.00
b. Rates less than 100 Amperes, each	4.50
8. Designated appliance circuits (less than 100 Amperes):	
a. Central heating or self-contained unit (includes disconnect), each	5.00
b. Condensing unit or heat pump (includes	

	disconnect, each	5.00
	c. Designated appliance circuits	2.50
9.	Additional 125v. designated appliance circuits	2.00
10.	Gasoline pumps or dispensers, each	5.00
11.	Electric sign circuits:	
	a. Lighted Sign (Pole mounted)	20.00
	b. Lighted Sign (Exterior bldg. mounted)	8.00
	c. Fixed, each	5.00
12.	Elevator, each	10.00
13.	Electric motor circuits:	
	a. Motors up to and including 1 HP, each	4.00
	b. Motors above 1 HP and not more than 5HP, each	5.00
	c. Motors exceeding 5 HP, each	8.00
	d. Any additional motor above the 10 th , each	2.50
14.	Temporary pole or lateral	20.00
15.	Service, alter or repair where meter seal is removed	15.00
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	80.00
E.	<u>Moving or Removal of Buildings</u>	
	1. Building or house moving permit	40.00
	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 50.00

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) 40.00
 - 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 80.00

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 1st and ends April 30th. 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.	<u>Other Licenses and Permits</u>	One-half of State fee
	1. Liquor Permit	
	2. Solicitors Permit – 30 days	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.	<u>Oil and Gas Drilling Application/Permit</u>	
	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. FIRE SAFETY INSPECTIONS AND TESTS

A. Proposed Inspections and Testing

1. Child Day Care/Adult Day Care/Group Homes	30.00
2. Nursing Home/Assisted Living Facilities	100.00
3. Hospital/Clinic (Add \$25.00 for each additional building)	100.00
4. Business Occupancy	50.00
5. Schools/Detention Facilities	30.00
6. Assembly Occupancy	50.00
7. Lodging Facilities (Hotels, Motels)	100.00
8. Industrial Facilities/Warehouses	100.00
9. Building over 50,000 sq. ft.	150.00
10. Fire Alarm/Sprinkler Acceptance Testing	50.00
11. Plans Review (alarm and sprinkler systems)	25.00
12. Commercial Hood Suppression System – Final Test	50.00
13. Inspections Outside Normal Working Hours (2 hour minimum)	25.00/hour

B. Re-Inspections

1. First Re-inspection	No Charge
2. Second Re-inspection	100.00
3. Subsequent Re-inspection	150.00

C. Permits and Miscellaneous

1. Variance Request Application	50.00
2. Burning Permit	50.00
3. Above Ground Storage Tank Installation	50.00
4. Underground Storage Tank Installation	50.00
5. Underground Storage Tank Removal	50.00
6. Fire Alarm/Sprinkler System Installation (per panel/riser)	50.00
7. Fire Reports	10.00
8. Mileage outside Nolan County – round-trip per IRS Standard Mileage Rate	

III. 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 (Includes 1x month brush and bulk pick up)	26.71	
(2) Each additional cart per month	11.79	
(3) Cart delivery fee	20.00	
(4) Replacement Cart Fee 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		
96 Gallon Cart (Cart Contents Only)		
1x per Week	24.78	
Extra Pick Up	16.82	
Extra Pick Up/Overloaded Container	10.00	
2 Cubic Yard Container (Container contents only)		
1x per Week	46.88	
2x per Week	93.76	
3x per Week	140.64	
4x per Week	187.52	
5x per Week	234.39	
Extra Pick Up/Overloaded Container	25.00	
3 Cubic Yard Container (Container contents only)		
1x per Week	68.40	2x per
Week	136.80	
3x per Week	205.19	
4x per Week	273.59	
5x per Week	341.99	
Extra Pick Up/Overloaded Container	30.00	
4 Cubic Yard Container (Container contents only)		
1x per Week	89.50	

2x per Week	179.01
3x per Week	268.51
4x per Week	358.01
5x per Week	447.52
Extra Pick Up/Overloaded Container	36.00
6 Cubic Yard Container (Container contents only)	
1x per Week	127.87
2x per Week	255.75
3x per Week	383.62
4x per Week	511.50
5x per Week	639.37
Extra Pick Up/Overloaded Container	45.00
8 Cubic Yard Container (Container contents only)	
1x per Week	170.50
2x per Week	341.00
3x per Week	511.50
4x per Week	681.99
5x per Week	852.49
Extra Pick Up/Overloaded Container	55.00
(2) Container Lock Bar Rental per month	10.00
(3) Commercial Container Movement Fee	
Delivery	50.00
Swap Exchange	75.00
Extra Yardage (overloaded container)	25.00
Removal	50.00
Relocate	50.00
Container Lock Bar Installation	75.00
(4) Replacement cart fee if replaced more than once in 12 months	75.00
(5) Extra Service/Fees	
(a) Out of Cycle Bulk	
(1) Trip Charge	145.00
(2) Per cubic yard	25.00
(b) Commercial in-city non-water customer deposit – rate times size of dumpster in cubic yards. Rate per unit	
	25.00
c. Late fee assessed to those accounts not paid by due date. Service may be discontinued.	35.00

2. Out-of-City refuse collection rates

a. Residential – Service provided by contract and charges are per contract.	
(1) Cart service per month (Includes 1x month brush and bulk pick up)	30.07
(2) Additional cart, each	13.31
(3) Cart delivery fee	20.00
(4) Replacement cart fee if replaced more than once in a 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	
96 Gallon Cart (Cart Contents Only)	
1x per Week	29.94
Extra Pick Up	20.18
Extra Pick Up/Overloaded Container	13.35
2 Cubic Yard Container (Container contents only)	
1x per Week	56.79
2x per Week	113.58
3x per Week	170.37
4x per Week	227.17
5x per Week	283.96
Extra Pick Up/Overloaded Container	30.00
3 Cubic Yard Container (Container contents only)	
1x per Week	82.61
2x per Week	165.21
3x per Week	247.82
4x per Week	330.42
5x per Week	413.03
Extra Pick Up/Overloaded Container	36.00
4 Cubic Yard Container (Container contents only)	
1x per Week	108.42

2x per Week	216.84
3x per Week	325.26
4x per Week	433.68
5x per Week	542.10
Extra Pick Up/Overloaded Container	43.50
6 Cubic Yard Container (Container contents only)	
1x per Week	154.89
2x per Week	309.77
3x per Week	464.66
4x per Week	619.54
5x per Week	774.43
Extra Pick Up/Overloaded Container	54.50
8 Cubic Yard Container (Container contents only)	
1x per Week	206.51
2x per Week	413.03
3x per Week	619.54
4x per Week	826.06
5x per Week	1032.57
Extra Pick Up/Overloaded Container	66.50
(2) Container Lock Bar Rental per month	10.00
(3) Commercial Container Movement Fee	
Delivery	50.00
Swap Exchange	75.00
Extra Yardage (overloaded container)	25.00
Removal	50.00
Relocate	50.00
Container Lock Bar Installation	75.00
c. Out-of-city refuse collection deposit for non-water residential customers	50.00
3. Delinquent Account Fees	
(a) Residential	
(1) Non-Sufficient Funds (NSF)	35.00
(2) Late Fees (past 30 days)	5% (\$5.00 minimum)
(3) Late Fee/Service Interrupt	35.00
(b) Commercial, Industrial, Multifamily, and Trailer Parks	
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

4. Citizen Drop-off / Recycling Center / Landfill

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.

(1) Landfill/Abatement fee for all City of Sweetwater residential refuse customers – monthly charge on utility bill	\$5.00/month
(2) All others, excluding those of the city of Sweetwater and those otherwise exempted	
(a) All vehicles with solid waste, based on the total cubic yards of solid waste, per cubic yard	10.00
(b) Passenger and light truck tires 20 inch And below, removed from rim - each Residents 4 per day – no charge	5.00
(c) Large truck tires removed from rim each	15.00
(d) Agricultural tires removed from the rim	
1) Small, each	50.00
2) Large, each	100.00
(e) Construction material, i.e., roofing materials, siding (non-asbestos), sheet rock, etc., per cubic yard	10.00
(3) Contamination waste fee	50.00

5. Roll-Off Container Rate Service Table

18% Franchise Fee included in rates direct billed by Republic Services

(A) 20/30/40 Cubic Yard OT Container	
(1) Haul Rate	399.13
(2) Delivery	199.56
(3) Relocate	199.56
(4) Roll off Dry Run (Customer called but container not ready for haul)	199.56
(5) Disposal Rate per Ton	33.63
(6) Daily Rental	5.61
(7) Overage per Ton	40.00

(B) Compactors	
(1) Haul Rate	511.24
(2) Delivery	199.56
(3) Relocate	199.56
(4) Roll off Dry Run (Customer called but container not ready for haul)	199.56
(5) Disposal Rate per Ton	33.63
(6) Daily Rental	Negotiated
(7) Overage per Ton	Negotiated

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

7. Purchase Landfill Soil	
Per Cubic Yard 10.00Per Loader Bucket (about 3 Cubic Yards)	30.00

B. Animal Shelter Charges

1. Impound fee	
a. 1 st and 2 nd offense in any 12-month period	20.00
b. 3 rd offense in any 12-month period	40.00
2. Impound / care expense per day per animal	10.00
3. Annual tags for non-altered dogs / cats	5.00
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	21.62

(b) Per thousand for next 23,000 gallons	9.33
(c) Per thousand for over 25,000 gallons	10.05

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 for first 2000 gallons	32.37
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(b) All usage above the minimum allowed on a per computed unit basis per thousand up to 25,000 gallons	9.33
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(c) Any usage above 25,000 gallons	10.05
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(d) Meter charges are identical to commercial accounts

3. Commercial and Industrial

(a) Minimum charge based on meter size plus \$ 8.81 per thousand gallons usage

(1) Meter size up to 1"	26.72
(2) Meter size greater than 1" up to 2"	37.02
(3) Meter size greater than 2" up to 3"	69.47
(4) Meter size greater than 3" up to 4"	107.91
(5) Meter size greater than 4" up to 6"	229.91
(6) Meter size greater than 6" up to 8"	365.97
(7) Meter size greater than 8" up to 10"	605.27

b. Out-of-City rates by customer classification

1. Residential

A \$ 37.82 minimum charge for the first 2,000 gallons will be charged plus \$ 14.16 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 \$ 37.82 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 \$ 14.16 per thousand gallons.

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

Commercial users will be charged a minimum based on meter size plus \$ 14.16 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 \$ 57.88 plus \$ 14.63 per 1,000 gallons.

6. Fire Hydrant Meter (Construction) - \$ 86.82 per month, plus \$ 14.63 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 \$ 7.94 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 \$ 13.06 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 \$ 55.14 minimum for the first 9,000 gallons plus \$ 6.34 per thousand gallons for all usage over 9,000 gallons.
- (b) Customers receiving unmetered untreated water will be charged a flat rate of \$ 107.07

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 \$ 130.00. 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.

12. Transfer Service Charge	55.00
Fire Hydrant Meter/Construction Meter Transfer	200.00

D. Sewer Charges

All sewer billing will be based on metered water usage.

a. In-City rates

1. Residential

A \$ 38.50 minimum for the first 2,000 gallons will be charged. Then \$ 3.71 per thousand thereafter up to a maximum of 10,000 gallons. The maximum charge for a single unit will not exceed \$ 68.15

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 \$ 38.50 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 \$ 3.71 per thousand gallons above the minimum allowance based on aggregate usage.

3. Commercial and Industrial

(a) The minimum rate is \$ 44.17 for the first 2,000 gallons. Usage above the minimum up to 50,000 gallons will be charged at \$ 4.25 per thousand gallons. All usage above 50,000 gallons will be billed at \$ 3.14 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 \$ 44.17 per month.

b. Out-of-city rates

1. Residential

A \$ 63.66 minimum for the first 2,000 gallons will be charged. Then \$ 7.37 per thousand thereafter up to

maximum of 10,000 gallons. The maximum charge for a single unit will not exceed \$ 122.63.

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 \$ 63.66 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 \$ 7.37per thousand gallons above the minimum allowance based on aggregate usage.

3. Commercial and Industrial

The minimum rate is \$ 73.04 for the first 2,000 gallons. Usage above the minimum up to 50,000 will be charged \$ 8.46 per thousand gallons. All usage above 50,000 gallons will be billed at \$ 6.23 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. Cost of new meter

a. 3/4" meter	370.00
b. 1" meter	580.00

F. Water Taps

a. 3/4 inch tap	950.00
b. 1 inch tap	1,050.00
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"-	2,475.00
8"-	3,000.00
10"-	3,525.00
h. Impact Main Line Tap	
6"-	2,100.00
8"-	2,625.00
10"-	3,150.00

G. Sewer Taps

a. 4 inch tap	400.00
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
H.	<u>Paving Cuts</u>	
a.	Asphalt Cut	425.00
b.	Concrete Cut	575.00
	- City	
	- Contractor	Cost of Invoice
I.	<u>Curb Stop, Meter Damage or Tampering Fee</u>	
a.	Curb Stop	175.00
b.	Meter	375.00
J.	<u>Ambulance Charges</u>	
a.	ALS Non Emergency	750.00
b.	ALS Emergency	875.00
c.	BLS Non Emergency	375.00
d.	BLS Emergency	500.00
e.	ALS Level 2	950.00
f.	Specialty Care Transport	950.00
g.	Mileage – per mile	13.50
h.	Waiting Time – per half hour	37.50
i.	Sports Event Stand-by (4 hour minimum)	300.00
j.	City of Roscoe (annual)	20,033.40
k.	Medical record release and charges are pursuant to Texas Administrative Code Chapter 165	
K.	<u>Swimming Pool Charges</u>	
a.	Daily admission	2.00
b.	Private parties, per	
	(1) 2 hours	100.00
	(2) 3 hours	150.00
	(3) 4 hours	200.00
c.	Family night	
	(1) 3 or more family members – per family	6.00
	(2) Less than 3 family members – per person	2.00
d.	Season pass	
	(1) Family	150.00
	(2) Individual	75.00
	(3) Replacement of lost season pass	2.00
e.	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

f. 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.

g. 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

IV. MISCELLANEOUS FEES AND REVENUES

A. Planning and Zoning Commission. Each case 300.00

B. Board of Adjustment. Each case 200.00

C. Open Records requests are pursuant to the Texas Administrative Code Chapter 552.

D. Publications, Reproduction & Fax Services for unofficial business (Cost may be waived by City Manager)

- 1. Annual Operating Budget, copy per page. .10
- 2. Annual Financial Report, copy per page. .10
- 3. Ordinances, copy per page. .10
- 4. Copy of Code of Ordinances 85.00
- 5. For each supplement to Code 30.00
- 6. Copier use – copies per page .10

7. Accident report	6.00
8. Certified Copy of Accident report	8.00
9. Computer run per page	.50
10. DVD/Jump drive	25.00
11. Fingerprints	10.00
12. Fax Service – 1 st page	5.00
13. Fax Service – each additional page	1.00
14. Fax Service to receive – per page	2.00
E. Cemetery Lot Sales	
1. Regular grave space	250.00
2. Baby land grave space, 3'x 4'	75.00
3. Interment fee	50.00
4. Curbing/Covering Permit - Concrete, ground level only	
a. First Plot	50.00
b. Two Plots	75.00
c. All other plots – if permitted at the same time	20.00
F. Lake Lot Lease and Fees	
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
G. Airport Fees	
a. Hangar Rentals – monthly	
1. T-Hangars	100.00
2. T-Hangar #2 with walls, floor, lighting	125.00
3. T-Hangar #15 with walls	115.00
4. North Executive Hangar	400.00
5. South Executive Hangar	500.00
6. Quonset 8,000 sq feet, or	800.00
i. Large plane each	225.00
ii. Medium plane each	150.00
a. Daily Rates	
1. Hangar	\$20/Night
2. Tie Downs	\$10/Night

H. Lot Mowing and Cleaning Fees	
1. Administrative Charge	90.00
2. Mowing Labor Charge – per hour	18.00
3. Tractor Shredder – per hour	26.00
4. Hand Mowing Equipment – per hour	10.00
5. Cleanup Labor Charge – per hour	18.00
6. Hauling Charge – per hour	21.50
7. Landfill Charge (per cubic yard)	10.00
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	30.00
11. Dump Truck Charge – per hour	16.00
12. Classification of Properties and Pricing	
a. Class 1: Standard city residential lot 13,500 sq. ft. and under in size	130.00
b. Class 2: Acreage area 13,501 sq. ft. and over in size	190.00
I. Filming on Public Locations within the City – Cost per Calendar Day	
1. Application processing fee (per application)	25.00
2. Total or disruptive use of a public building, park, right of way, or public area	500.00
3. Partial, non-disruptive use of a public building, park, right of way, or public area	250.00
4. Total closure or obstruction of public street or right of way, including parking lots and on street parking	100.00
5. Partial closure or obstruction of public street or right of way, including parking lots and on-street parking	50.00
6. Use of City parking lots, parking areas, and City streets (for the purpose of parking film trailers, buses, catering trucks, and other large vehicles)	50.00
J. Street or Alley Closure Application Fee	250.00
K. Wrecker Administration Fee per TDLR rules and regulations	10.00
L. Alarm Fees	
1. Commercial/business (annual fee) (Governmental entities are exempt)	50.00
2. Residential (annual fee) (Individuals 65 years of age or older are exempt)	30.00
3. Penalties related to false alarms and noncompliance (a) Fee for each false burglary alarm in the preceding 12-month period:	

(1) 4 to 5 false burglary alarms	50.00
(2) 6 to 8 false burglary alarms	75.00
(3) After 8 false burglary alarms	100.00
(b) Fee for each false robbery alarm in the preceding 12-month period:	
(1) 4 to 7 false robbery alarms	75.00
(2) After 7 false robbery alarms	100.00
(c) Fee for each false panic/duress alarm in the preceding 12-month period:	
(1) 4 to 7 false panic/duress alarms	75.00
(2) After 7 false panic/duress alarms	100.00
4. Penalties for providing the wrong permit information to responding agencies	50.00
5. Penalty for failure to provide a responder within 30 minutes when requested by law enforcement authority	50.00
6. A permit holder shall pay a fee assessed under this section within 30 days after receipt of notice of assessment or be subject to a 10% penalty fee	
7. Sec. 4-26. Fee to reinstate a permit	100.00
M. Game Room License and Fees	
1. Annual Game Room License and Inspection	2,500.00
2. Annual Occupation Tax Maximum 30 machines	\$15.00 per machine
N. Sweetwater Municipal Golf Course Fees	
1. Green Fees – 18 Holes	
a. Monday – Friday	12.00
b. Weekend & Holidays	14.50
2. Green Fees – 9 Holes	
a. Monday – Friday	8.50
b. Weekend & Holidays	11.00
3. Cart Fees – 18 Holes	
a. 2 Person Cart	24.00
b. 1 Person Cart	18.00
4. Cart Fees – 9 Holes	
a. 2 Person Cart	12.00

b. 1 Person Cart	9.00
5. Trail Fees	
a. Monthly Trail Fee	18.00
b. Daily Trail Fee	4.00
6. Cart Storage Including Trail Fee	24.00
7. Memberships	
a. Single Player	504.00 per year
b. Family Membership up to 4 people in family	756.00 per year