

CITY OF SWEETWATER

ADOPTED BUDGET

FY 2021-2022

Presented to City Council for Review

August 10, 2021

Presented to City Council for Public Hearing and Adoption

September 14, 2021

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

**“We lead with trust and respect to provide a vibrant,
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PROFESSIONALISM INTEGRITY CONTINUOUS IMPROVEMENT TEAMWORK

CITY OF SWEETWATER

ADOPTED BUDGET

FY 2021-2022

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An Ordinance Approving and Adopting a Budget for the Fiscal Year

Oct 1, 2021 – Sep 30, 2022

An Ordinance Making Appropriation for Support of Government for the

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Presented to City of Sweetwater City Council for

- Review August 10, 2021**
- Public Hearing September 14, 2021**
- Adoption September 14, 2021**

City of Sweetwater Fiscal Year 2021-2022 Budget Cover Page September 14, 2021

This budget will raise more revenue from property taxes than last year's budget by an amount of \$133,553, which is a 5.05 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 \$8,371.

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

FOR: Mayor Jim Mckenzie, Mayor Pro Tem Jerod Peek Council Member John McPherson;
Council Member Kerry Baker; Council Member Ricky Castro;

AGAINST: None Against

PRESENT and not voting: None

ABSENT: None

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.548000/100	\$0.544000/100
No-New-Revenue Tax Rate:	\$0.522744/100	\$0.517112/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.523210/100	\$0.715132/100
Voter-Approval Tax Rate:	\$0.548878/100	\$0.544150/100
Debt Rate:	\$0.000000/100	\$0.000000/100

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

2021-09
AN ORDINANCE
APPROVING AND ADOPTING A BUDGET FOR THE CITY
OF SWEETWATER FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022

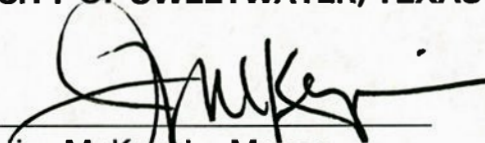
BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SWEETWATER, TEXAS:

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, 2021 thru September 30, 2022; (b) Public Notice that such hearing upon such budget would be held on September 08, 2020, 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, 2021.

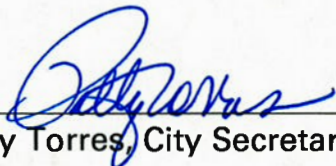
READ, PASSED AND ADOPTED on the first and only reading on this the **14th of September, 2021**, by a unanimous vote.

CITY OF SWEETWATER, TEXAS



Jim McKenzie, Mayor

ATTEST:



Patty Torres, City Secretary

MAKING APPROPRIATION FOR THE SUPPORT TO THE CITY GOVERNMENT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.

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, 2021 and ending September 30, 2022, 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 \$11,387,599 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>\$ 11,387,599</u>

SECTION 2: That the sum of \$1,119,749 is hereby appropriated out of the Special Revenue Funds as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Senior Nutrition Activities Program	\$ 419,427
Hotel/Motel Fund	640,000
Cemetery Fund	<u>60,322</u>
Total Special Revenue Funds	<u>\$ 1,119,749</u>

SECTION 3: That the sum of \$14,047,028 is hereby appropriated out of the Enterprise Funds as hereinafter itemized, to-wit:

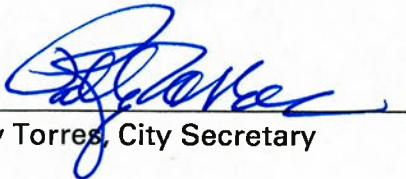
<u>FUND</u>	<u>APPROPRIATION</u>
Water & Wastewater	\$ 11,328,939
Emergency Medical Services	2,090,163
Refuse Collection and Disposal	<u>1,697,234</u>
Total Enterprise Funds	<u>\$ 15,116,336</u>

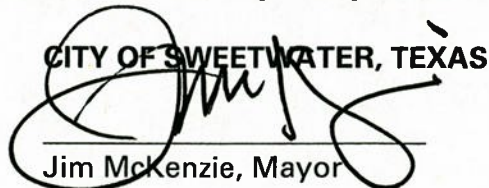
SECTION 4: That the sum of \$4,332,244 is hereby appropriated out of the Internal Service Funds as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Central Services and Stores Fund	\$ 5,312,246
Employees' Benefit Fund	<u>2,049,000</u>
Total Internal Service Funds	<u>\$ 7,361,246</u>

READ, PASSED AND ADOPTED on the first and only reading on this the 14th day of September, 2021, by a unanimous vote.

ATTEST:


 Patty Torres, City Secretary

CITY OF SWEETWATER, TEXAS

 Jim McKenzie, Mayor

1. Budget Calendar

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PROFESSIONALISM INTEGRITY CONTINUOUS IMPROVEMENT TEAMWORK

**CITY OF SWEETWATER
FISCAL YEAR 2021
BUDGET CALENDAR**

Date	Activity
04/13/21	Budget packages to department heads. (No later than 6 months from date of adoption)
05/11/21	Expense budget and personnel schedule requests due to Comptroller. (No later than 5 months from date of adoption)
05/11/21-05/31/21	City Manager reviews budget requests with department heads during this week.
* 05/01/21	Chief Appraiser certifies estimate of taxable values to counties, cities.
* April - May	Mailing of notices of appraised value by Chief Appraiser.
06/10/21	72-hour notice for meeting (Open Meetings Notice) of 6/09/20 Budget Retreat meeting.
06/15/21	Budget Workshop Retreat with City Council.
* 07/25/21	Deadline for Chief Appraiser to certify rolls to taxing units.
* 07/25/21	Certification of anticipated collection rate by collector.
* 07/25/21	Calculation of No-New Tax rate and Voter-Approval tax rates.
* 08/05/21	72-hour notice for meeting (Open Meetings Notice) of 8/10/21 meeting.
* 08/07/21	Place on website notice of no=new-revenue and voter approval tax rates (Form 50-212) along with the calculation worksheet by this date or as soon thereafter as practicable
* 08/10/21	Meeting of governing body to discuss tax rate; if proposed tax rate will exceed the voter approval rate or the no-new tax rate (whichever is lower). Take record vote for rate to include. Set public hearing - 9-14-21. Record vote on Form 50-856
08/10/21	Proposed budget is presented to City Council (before 8/15 as outlined by City Charter)-Passed out budget before meeting
08/10/21	Proposed budget document is placed in the City Secretary's office and on the City's website for public review (30 days before the date the governing body of the municipality makes its tax levy for the fiscal year). Must include required cover page if budget requires raising more revenue from property taxes than previous year.
08/10/21	City Council to review Proposed Budget for 2020-2021 and set public hearing date for 9-14-21.
08/14/21-09/04/21	Place Notice of Public Hearing on proposed budget in paper (at least 10 days prior to Public Hearing & not more than 30 days prior). Legal section and on website
08/14/21-09/04/21	Publish Notice of Property Tax Rates and date of public hearing . Notice (Form 50-856) in newspaper and Website, (at least 10 days prior to Public Hearing & not more than 30 days prior). Advertisement section
* 09/09/21	72-hour notice for meeting (Open Meetings Notice).
09/14/21	Proposed budget document is presented to the City Council in a Public Hearing (at least 15 days after filing with City Secretary).
* 09/14/21	Public Hearing on proposed tax rate. Announce date for meeting to adopt tax rate for 9-21-21
09/14/21	Reading and Adoption of the Ordinance to Amend FYE 2021 Budget.
* 09/14/21	Vote to Ratify Tax Rate to be in Budget (if increase) before adopting budget
09/14/21	Reading and adoption of the Budget Ordinance.
09/14/21	Reading and adoption of the Appropriation Ordinance and Rate Schedule.
* 09/16/21	72-hour notice for second Public Hearing (Open Meetings Notice).
* 09/21/21	Reading of the Tax Rate Ordinance and final adoption of tax rate. Meeting to adopt must be within 7 days after public hearing. Taxing units must adopt tax rate by September 30th or 60 days after receiving certified appraisal roll, whichever is later. Include on home page of Internet Website required statements if the ordinance sets a tax rate that will impose taxes exceeding the amount of taxes imposed in the preceding year.
09/21/21	Notify NCCAD by email. Send the signed Ordinance levying a tax rate

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PROFESSIONALISM INTEGRITY CONTINUOUS IMPROVEMENT TEAMWORK

2. Proposed Budget Highlights and Analysis

FYE 2021-2022 BUDGET HIGHLIGHTS

- * The General Fund's budgeted loss before transfers-in is \$729,696. A budgeted \$676,000 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, if approved, the additional \$2 abatement fee per residential refuse customer will be transferred, approximately \$80,000, from the Refuse Fund into the General Fund for the continuation of the nuisance abatement program. The fund's loss was primarily due to a \$656,757 (10%) increase in Personal Services, a \$86,954 increase to contracted services which was predominately due to the nuisance abatement program, and a \$63,960 increase to transfers to EMS and SNAP funds.
- * The Refuse Fund's budgeted loss before transfers-in is \$215,274. A transfer-in from the Water and Wastewater Fund of \$216,000 has been budgeted to support the Refuse Fund during its transition to an outsourced service. As previously stated a new \$2 fee to be added to residential utility bills, if approved, funds generated will be transferred out of Refuse and into the General Fund for its use towards nuisance abatement properties.
- * The Water and Wastewater Fund will have a loss of \$3,239,339 after the total transfers out of \$892,000. The net loss is covered by depreciation, a non cash item of \$1,522,570 and non expense items of capital outlay from savings of \$1,184,500 and the principal bond payments of \$1,803,000 from Debt Service.
- * The Internal Services will have a loss of \$1,015,416. This loss is predominately due to the capital outlay from savings of \$3,415,500. The capital outlay, if approved, will be funded by savings, grant when available, ARP Act funds, and possible note proceeds. This loss will be covered by the non cash item of \$425,600 depreciation and the non expense item of capital outlay.

1 Tax Levy

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

<u>07/25/2020</u>		<u>07/25/2021</u>	<u>Inc (Dec)</u>	
\$486,397,270	Net Taxable Value	\$506,502,513	\$20,105,243	4.13%
\$2,646,001	tax rate from .544/100 to .548/100	\$2,775,634	\$129,633	4.90%
\$2,513,701	95% collection rate	\$2,636,852	\$123,151	4.90%

2 Personnel and payroll changes:

- * A 3.3 cost of living raise was included for all employees with the exception of the City Manager and Directors. A 4.5% col raise to the City Manager and each of the Directors has been included. This will be a city wide increase of approximately \$306,789.
- * City Manager approved merits and new positions were added to reflect the organization's growth in Planning and Development, Public Works, Internal Services as well as Public Safety. Additional full time General Fund positions included a new Information Officer, an additional combination inspector, two additional dispatchers, and four firemen. There was an additional full time refuse collection operator and a part-time landfill/drop off attendant. Internal Services reduced service technicians by one. Three of the four additional firemen are a temporary excess. They are still in training which will be completed about the same time as three firemen ready for retirement.

3 \$130,000 was included in the Street Department for seal coating.

4 The swimming pool is budgeted to be open for FYE 2022. Budgeted expenditures are \$133,695.

5 Only essential capital outlay was included. See Capital Improvement Plan for details.

* Large capital outlay purchases such as the large generators for water plant and wellfield electrical outage protection will only go forward pending funding through grant funds. The prospective ladder truck, if approved, will be funded through a tax note to be approved in September 2022. A tax note would be the best method for funding such a large purchase.

6 \$50,000 was included as an installment for the City to participate with SEED MDD in a retail recruitment program.

7 2021 TWDB Loan funds and the capital improvement expenditures have not been included this budget since those funds will be disbursed according to the TWDB's budget out of Escrow.

8 This budget includes \$20,000 to begin the initial stages of creating a comprehensive plan.

9 Water Debt Service Requirements:

	2021	2022
Principal	\$1,550,000	\$1,803,000
Interest & fees	231,258	180,628
	<u>\$1,781,258</u>	<u>\$1,983,628</u>

10 Internal Service Debt Service Requirements:

Principal	\$217,557	\$145,717
Interest & fees	20,814	15,002
	<u>\$238,371</u>	<u>\$160,719</u>

11 EMS Debt Service Requirements:

Principal	\$4,699	\$4,699
Interest & fees	308	308
	<u>\$5,007</u>	<u>\$5,007</u>

PROPOSED CENTRAL RATE SCHEDULE CHANGES:

- Due to the high volume of nuisance abatement properties and floodway drainage management responsibilities, staff is proposing to broaden the current Landfill development fee to include these other issues. The current fee is charged to residential inside and outside City customers. An increase from \$3 to \$5 on a monthly utility bill is requested to approximately generate an additional \$80,000 to be used for nuisance abatement and floodway drainage management responsibilities.
- To replenish the Water and Sewer fund from four years of transfers out to the General and Refuse funds; increased costs of water and wastewater system maintenance; and financing repayment, a proposed 5% increase to residential water and sewer rate is requested. This increase will raise approximately \$220,000 to \$254,000 per year. The last residential increase was a 15% increase in FYE 2016.
- A proposed \$75 increase to the annual lake lot lease for an expected \$40,000 revenue increase to the General Fund. Annual lake lot lease from \$675 to \$750 per year.
- A proposed increase to the fees for lake lot inspections, lake lot boundary locates, lot mowing, and lot cleaning for adequate compensation and efficient use of staff time.
- Sweetwater Municipal Golf Course management has requested an increase to golf course fees to update prices per area courses. It has been at the least 6 to 8 years since last increase. All revenue generated belongs to golf course management.
- Adjust permitting re-inspection fees to a consistent \$50.00 for all types.
- A \$50.00 contamination waste fee was added to address the prevention of contaminated waste placed in city clean-up dump trucks set in citizen neighborhood.

RATE INCREASE HISTORY:

FY 2016 - the last residential Water and Sewer rate increase was 15%

FY 2020 – the last Commercial Sewer rate increase was 10%

FY 2021 – increased the landfill development charge from \$2 to \$3.

5% meter increase. Refuse contracted with Republic.

3. Proposed Budget Summary

**CITY OF SWEETWATER
PROPOSED BUDGET
BUDGET SUMMARY
FYE 9-30-22**

FUND	DESCRIPTION	ACTUAL 09/30/2019	ACTUAL 09/30/2020	ADOPTED BUDGET 09/30/2021	PROPOSED BUDGET 09/30/2022	INCREASE (DECREASE) \$	INCREASE (DECREASE) %
General							
REVENUES:							
Taxes							
	Property	2,486,908	2,758,079	2,851,701	3,103,852	252,151	8.84%
	Sales	2,791,806	2,842,706	2,920,000	2,897,900	(22,100)	-0.76%
	Alcohol	11,979	9,233	12,000	15,000	3,000	25.00%
	Franchise-City	392,460	497,055	330,318	328,012	(2,306)	-0.70%
	Franchise-Outside	687,503	680,855	700,000	700,000	-	0.00%
	PEG	23,904	23,872	26,000	26,000	-	0.00%
	Intergovernmental	45,664	1,686,950	1,827,338	167,100	(1,660,238)	-90.86%
Charges for Services							
	Administrative Fees	1,368,552	1,418,557	1,408,036	1,614,829	206,793	14.69%
	Animal Shelter	5,130	8,550	6,000	8,500	2,500	41.67%
	Aquatics	21,076	200	22,050	23,050	1,000	4.54%
	Aviation Fuel Sales	147,257	113,973	160,800	160,800	-	0.00%
	Licenses & Permits	89,124	99,035	115,373	147,300	31,927	27.67%
	Fines & Forfeitures	44,744	47,256	65,090	67,910	2,820	4.33%
Miscellaneous							
	Oil & Gas Royalties	216,963	300,567	231,000	276,000	45,000	19.48%
	Lake Lot Leases	318,990	321,690	358,750	397,500	38,750	10.80%
	Interest Revenue	94,668	57,083	75,000	25,000	(50,000)	-66.67%
	Misc Revenue & Other Sources	649,768	666,682	643,486	699,150	55,664	8.65%
	Transfers In	600,000	-	675,250	756,000	80,750	10.68%
	Total	9,996,496	11,532,343	12,428,192	11,413,903	(1,014,289)	-8.16%
EXPENDITURES:							
	Mayor & Commission	89,593	31,681	34,634	34,634	-	0.00%
	City Administration	457,708	468,407	485,916	569,365	83,449	17.17%
	Finance	341,104	349,094	363,614	372,871	9,257	2.55%
	Municipal Court	116,731	133,587	135,523	137,695	2,172	1.60%
	Code Enforcement	249,745	331,631	322,120	556,379	234,259	72.72%
	Non-Departmental	723,635	641,452	523,971	511,197	(12,774)	-2.44%
	Police	3,563,407	3,932,023	3,512,029	3,731,216	219,187	6.24%
	Fire	1,698,321	1,834,090	1,944,320	2,131,762	187,442	9.64%
	Streets	914,282	925,070	915,812	1,116,976	201,164	21.97%
	Animal Control	147,222	167,973	153,668	158,547	4,879	3.18%
	Parks & Cemetery	589,794	603,160	567,665	594,216	26,551	4.68%
	Golf Course	79,101	89,955	102,994	94,707	(8,287)	-8.05%
	Aquatics	150,631	796,668	165,106	133,695	(31,411)	-19.02%
	Community Services	68,385	67,115	67,000	68,500	1,500	2.24%
	Airport	273,121	666,930	2,313,073	317,533	(1,995,540)	-86.27%
	Transfers Out	730,385	831,925	794,346	858,306	63,960	8.05%
	Total	10,193,165	11,870,761	12,401,791	11,387,599	(1,014,192)	-8.18%
	PEG Restricted Funds	(23,904)	(23,872)	(26,000)	(26,000)	-	-
	Net General Fund	(220,573)	(362,290)	401	304	(97)	24.19%
SNAP							
REVENUES:							
	Intergovernmental	160,702	151,330	169,780	171,780	2,000	1.18%
	Contributions & Donations	27,048	28,851	31,600	30,000	(1,600)	-5.06%
	Miscellaneous	7,226	3,663	10,500	8,000	(2,500)	-23.81%
	Transfers In	194,833	243,875	208,000	210,000	2,000	0.96%
	Total	389,809	427,719	419,880	419,780	(100)	-0.02%
EXPENDITURES:							
	Personal Services	253,172	257,994	265,873	265,917	44	0.02%
	Supplies	103,422	122,056	106,550	106,550	-	0.00%
	Contractual Services	43,162	50,381	47,193	46,960	(233)	-0.49%
	Capital Outlay	-	-	-	-	-	0.00%
	Total	399,756	430,431	419,616	419,427	(189)	-0.05%
	Net SNAP	(9,947)	(2,712)	264	353	89	33.71%

FUND	DESCRIPTION	ACTUAL 09/30/2019	ACTUAL 09/30/2020	ADOPTED BUDGET 09/30/2021	PROPOSED BUDGET 09/30/2022	INCREASE (DECREASE) \$	INCREASE (DECREASE) %
Hotel Motel	REVENUES:						
	Occupancy tax	680,621	585,196	680,000	640,000	(40,000)	-5.88%
	Total	680,621	585,196	680,000	640,000	(40,000)	-5.88%
	EXPENDITURES:						
	Culture & Recreation	680,621	585,196	680,000	640,000	(40,000)	-5.88%
	Total	680,621	585,196	680,000	640,000	(40,000)	-5.88%
Cemetery	REVENUES:						
	Charges for services	3,900	3,400	4,600	4,600	-	0.00%
	Miscellaneous	37,960	17,750	20,000	22,000	2,000	10.00%
	Investment Income	21,283	14,031	15,000	5,000	(10,000)	-66.67%
	Interfund Transfer	28,885	35,883	36,846	56,076	19,230	52.19%
	Total	92,028	71,064	76,446	87,676	11,230	14.69%
	EXPENDITURES:						
	Personal Services	40,512	42,885	43,476	49,202	5,726	11.64%
	Supplies	3,535	2,004	3,500	3,500	-	0.00%
	Contractual Services	2,929	2,920	2,620	2,620	-	0.00%
	Capital Outlay	-	-	-	5,000	5,000	0.00%
	Total	46,976	47,809	49,596	60,322	10,726	21.63%
	Restricted Funds	(45,052)	(23,255)	(26,850)	(27,350)	500	1.86%
	Net Cemetery Fund	(0)	0	-	4	4	0.00%
Employee Benefit	REVENUES:						
	Employee Benefits	1,241,843	1,520,746	1,300,000	1,498,000	198,000	15.23%
	Employee Contributions	337,115	372,867	350,000	370,000	20,000	5.71%
	COBRA Contributions	18,859	7,272	10,000	10,000	-	0.00%
	Stop Loss Insurer Refunds	563,206	739,229	390,000	600,000	210,000	53.85%
	Investment Income	4,463	3,116	5,500	5,000	(500)	-9.09%
	Total	2,165,486	2,643,230	2,055,500	2,483,000	427,500	65.70%
	EXPENDITURES:						
	Administrative Fee	504,895	504,109	489,000	489,000	-	0.00%
	Insurance Claims	1,858,686	1,851,527	1,560,000	1,560,000	-	0.00%
	Total	2,363,581	2,355,636	2,049,000	2,049,000	-	0.00%
Net Employee Benefit Fund	(198,095)	287,594	6,500	434,000	427,500	65.70%	
Water & Waste Water	REVENUES:						
	Water Sales	4,681,671	5,230,381	4,950,000	5,311,500	361,500	7.30%
	Sewer Charges	2,443,823	2,529,596	2,570,000	2,500,000	(70,000)	-2.72%
	Penalties and Late Fees	123,354	105,110	135,000	135,000	-	0.00%
	Intergovernmental	228,662	-	-	-	-	0.00%
	Interest Income	199,125	123,935	150,000	50,000	(100,000)	-66.67%
	Miscellaneous Income	128,972	86,179	71,100	93,100	22,000	30.94%
	Total	7,805,607	8,075,201	7,876,100	8,089,600	213,500	2.71%
	EXPENDITURES:						
	Personal Services	1,847,204	1,817,142	2,009,206	2,067,653	58,447	2.91%
	Supplies	500,123	496,771	707,650	696,650	(11,000)	-1.55%
	Contractual Services	2,437,062	3,398,034	2,782,971	2,936,938	153,967	5.53%
	Depreciation	1,492,673	1,533,256	1,522,570	1,522,570	-	0.00%
	Doubtful Account Exp	38,388	65,593	45,000	45,000	-	0.00%
Capital Outlay**	625,941	1,332,301	232,000	1,184,500	952,500	410.56%	
Bond Payments/Fees**	1,817,310	1,812,449	1,876,537	2,078,907	202,370	10.78%	
Amortization of Bond Issue	(125,094)	(125,094)	(95,279)	(95,279)	-	0.00%	
Transfers Out to Other Funds	795,000	-	961,759	892,000	(69,759)	-7.82%	
Total	9,428,607	10,330,452	10,042,414	11,328,939	1,286,525	12.81%	
Net Water Fund	(1,623,000)	(2,255,251)	(2,166,314)	(3,239,339)	(1,073,025)	-49.53%	

FUND	DESCRIPTION	ACTUAL 09/30/2019	ACTUAL 09/30/2020	ADOPTED BUDGET 09/30/2021	PROPOSED BUDGET 09/30/2022	INCREASE (DECREASE) \$	INCREASE (DECREASE) %
EMS	REVENUES:						
	Ambulance Charges	737,487	607,292	905,000	860,000	(45,000)	-4.97%
	Intergovernmental	9,689	135,153	10,000	10,000	-	0.00%
	Nolan County	567,340	623,625	549,500	590,900	41,400	7.53%
	Roscoe	20,033	20,033	20,033	20,033	-	0.00%
	Miscellaneous Income	72,042	4,001	20,000	17,000	(3,000)	-15.00%
	Transfers In	506,667	552,167	549,500	592,230	42,730	7.78%
	Total	1,913,258	1,942,271	2,054,033	2,090,163	36,130	-4.66%
	EXPENDITURES:						
	Personal Services	1,336,425	1,342,246	1,115,243	1,218,440	103,197	9.25%
	Supplies	66,926	34,979	52,000	51,000	(1,000)	-1.92%
	Contractual Services	443,520	491,316	513,075	455,716	(57,359)	-11.18%
	Depreciation	19,787	19,453	28,704	20,000	(8,704)	-30.32%
	Doubtful Account Exp	382,386	297,888	340,000	340,000	-	0.00%
	Capital Outlay**	23,496	-	-	-	-	0.00%
Debt Payments and Fees**	5,007	5,007	5,007	5,007	-	0.00%	
Total	2,277,547	2,190,889	2,054,029	2,090,163	36,134	1.76%	
Net EMS Fund	(364,289)	(248,618)	4	-	(4)	-100.00%	
Refuse	REVENUES:						
	Refuse Collections	2,053,362	2,088,347	1,629,966	1,481,960	(148,006)	-9.08%
	Transfers In	195,000	-	286,509	216,000	(70,509)	-32.64%
	Total	2,248,362	2,088,347	1,916,475	1,697,960	(218,515)	-11.40%
	EXPENDITURES:						
	Personal Services	709,943	664,979	392,897	392,866	(31)	-0.01%
	Supplies	257,220	225,967	21,440	41,340	19,900	92.82%
	Contractual Services	1,117,256	1,091,387	1,419,924	1,138,328	(281,596)	-19.83%
	Depreciation	33,057	29,933	34,700	34,700	-	0.00%
	Doubtful Account Exp	10,508	18,678	10,000	10,000	-	0.00%
	Capital Outlay**	35,158	38,560	30,000	-	(30,000)	-100.00%
	Debt Payments and Fees**	99,898	99,898	41,624	-	(41,624)	-100.00%
	Transfers Out to Other Funds	-	-	-	80,000	80,000	100.00%
	Total	2,263,040	2,169,402	1,950,585	1,697,234	(333,351)	-17.09%
	Net Refuse Fund	(14,678)	(81,055)	(34,110)	726	114,836	-336.66%
Internal Services	REVENUES:						
	Central Garage	1,658,975	1,745,211	1,783,914	3,122,116	1,338,202	75.01%
	Central Garage Note Proceeds	-	-	-	1,000,000	1,000,000	100.00%
	Information Technology	162,829	162,228	166,930	174,714	7,784	4.66%
	Total	1,821,804	1,907,439	1,950,844	4,296,830	2,345,986	120.25%
	EXPENDITURES:						
	Personal Services	835,160	907,301	909,687	882,349	(27,338)	-3.01%
	Supplies	49,088	33,775	57,100	45,300	(11,800)	-20.67%
	Contractual Services	295,053	326,634	335,986	382,778	46,792	13.93%
	Depreciation	367,310	406,833	425,600	425,600	-	0.00%
	Capital Outlay**	306,816	850,875	316,500	3,415,500	3,099,000	979.15%
	Debt Payments and Fees**	77,652	93,092	238,371	160,719	(77,652)	-32.58%
	Total	1,931,079	2,618,510	2,283,244	5,312,246	3,029,002	132.66%
	Net Internal Services Fund	(109,275)	(711,071)	(332,400)	(1,015,416)	(683,016)	-205.48%
	ALL FUNDS REVENUES	27,113,471	29,272,810	29,457,470	31,218,912	1,761,442	5.98%
ALL FUNDS EXPENSES	29,584,372	32,599,086	31,930,275	34,984,930	2,974,655	9.32%	
NET ALL FUNDS	(2,470,901)	(3,326,276)	(2,472,805)	(3,766,018)	(1,213,213)	-49.06%	
RESTRICTED CASH	(68,956)	(47,127)	(52,850)	(53,350)	(500)	0.95%	
ADD BACK DEPRECIATION AND AMORTIZATION	1,787,733	1,864,381	1,916,295	1,907,591	(8,704)	-0.45%	
NET AVAILABLE CASH ALL FUNDS	(752,124)	(1,509,022)	(609,360)	(1,911,777)	(1,222,417)	200.61%	

** Not GAAP. For budgeting purposes only

4.
Proposed City-Wide
Revenue Trends by Fund

**CITY OF SWEETWATER-PROPOSED
REVENUES 2021-2022**

FUND DEPT	LINE ITEM	Actual 9/30/19	Actual 9/30/20	Budget 9/30/21	Budget 9/30/22
01 401	4770 MISC INCOME	300	452	-	400
01 402	4770 MISC INCOME	-	357	-	-
01 402	4830 SALE OFFICE SUPPLIES	3,221	2,417	4,000	4,000
	TOTAL	3,221	2,774	4,000	4,000
01 403	4010 CURRENT PROPERTY TAXES	2,155,663	2,402,118	2,513,701	2,636,852
01 403	4020 PRIOR PROPERTY TAXES	74,718	62,540	80,000	80,000
01 403	4030 SALES TAX	2,791,806	2,854,750	2,920,000	2,920,000
01 403	4031 SALES TAX REFUND INCENTIVE	-	(12,044)	-	(22,100)
01 403	4040 FRANCHISE TAX-City	392,460	497,055	330,318	328,012
01 403	4040 FRANCHISE TAX-Outside	687,503	680,855	700,000	700,000
01 403	4041 PEG FEES	23,904	23,872	26,000	26,000
01 403	4060 MIXED BEVERAGE TAX	11,979	9,233	12,000	15,000
01 403	4070 PENALTY & INTEREST	46,484	44,459	48,000	48,000
01 403	4080 PMT IN LIEU OF TAX	210,043	248,962	210,000	339,000
01 403	4180 OTHER LIC & PERMITS	3,905	4,435	6,000	24,000
01 403	4440 ADMIN TAXES	1,368,552	1,418,557	1,408,036	1,614,829
01 403	4730 BUILDING RENTALS	54,000	54,000	54,000	54,000
01 403	4750 INTEREST INCOME	94,668	57,083	75,000	25,000
01 403	4770 MISC INCOME	18,071	125,854	40,000	80,000
	TOTAL	7,933,756	8,471,729	8,423,055	8,868,593
01 404	4610 FINES & FORFEITURES	36,605	39,574	50,000	50,000
01 404	4613 DRIVERS SAFETY	90	280	90	300
01 404	4614 CHILD SAFETY	25	-	-	-
01 404	4617 COMP. REHAB	-	-	-	-
01 404	4618 TRAFFIC	669	710	900	900
01 404	4621 LOCAL BLDG SECURITY FUND	-	621	-	1,600
01 404	4622 LOCAL TRUANCY PREV FUND	-	634	-	1,500
01 404	4623 LOCAL COURT TECH FUND	-	507	-	1,200
01 404	4624 LOCAL MUNI JURY FUND	-	13	-	50
01 404	4640 COURT COST	-	-	-	5,600
01 404	4656 TIME PAYMENT FEE	-	-	-	360
01 404	4666 SECURITY FEE	1,016	759	1,500	800
01 404	4670 WARRANT FEE \$50.00	3,774	2,792	10,000	4,000
01 404	4680 CITY ARREST FEE \$5.00	628	650	700	700
01 404	4770 MISCELLANEOUS	400	458	400	400
01 404	4771 COURT CREDIT COLLECTION SERVICE	1,537	258	1,500	500
	TOTAL	44,744	47,256	65,090	67,910
01 405	4150 LIC & PERMITS	7,181	13,679	12,000	20,000
01 405	4180 OTHER LIC & PERMITS	1,684	1,940	2,000	3,000
01 405	4190 BLDG REMOVAL PERMITS	13,089	22,085	25,073	30,000
01 405	4520 GRANT	-	-	-	70,000
01 405	4770 MISC INCOME	15,525	30,019	20,000	30,000
	TOTAL	37,479	67,723	59,073	153,000
01 406	4520 GRANT OTHER	2,053	408,205	2,500	7,100
01 406	4760 DONATIONS	-	-	-	-
01 406	4770 MISC INCOME - SRO REIMB	111,458	120,300	110,000	120,500
01 406	4770 MISC INCOME	37,772	4,221	40,000	40,000
	TOTAL	151,283	532,726	152,500	167,600
01 407	4520 GRANT OTHER	729	37,358	725	1,000
01 407	4760 DONATIONS	100	1,700	100	2,000
01 407	4770 MISC INCOME	1,457	10,888	1,500	2,000
	TOTAL	2,286	49,946	2,325	5,000
01 410	4770 MISC INCOME	17,854	10,318	20,000	15,000
01 411	4270 ANIMAL SHELTER	5,130	8,550	6,000	8,500

FUND DEPT	LINE ITEM	Actual 9/30/19	Actual 9/30/20	Budget 9/30/21	Budget 9/30/22
01 413	4160 RECREATION PERMITS	14,515	19,386	20,300	20,300
01 413	4170 LAKE LOT TRANSFER FEE	48,750	37,510	50,000	50,000
01 413	4520 PARK CONTRIBUTIONS	-	-	-	-
01 413	4740 OIL & GAS ROYALTIES	206,144	137,584	220,000	220,000
01 413	4770 MISC INCOME	63,865	56,976	65,000	65,000
01 413	4780 LAKE LOT LEASES	318,990	321,690	358,750	397,500
01 413	4790 LAND LEASES	1	73	1	75
01 413	4800 CONCESSION LEASES	6,766	6,798	6,700	6,700
	TOTAL	659,031	580,017	720,751	759,575
01 415	4770 MISCELLANEOUS INCOME	657	40	50	50
01 416	4400 AQUATICS	21,076	200	22,000	23,000
01 416	4530 CAPITAL CONTRIBUTIONS	-	744,727	-	-
01 416	4770 MISC INCOME	-	-	50	50
	TOTAL	21,076	744,927	22,050	23,050
01 417	4420 AVIATION FUEL SALES	147,257	113,973	160,800	160,800
01 417	4520 GRANT - RAMP	42,882	10,774	37,838	39,000
01 417	4520 CIP GRANT	-	485,886	1,786,275	-
01 417	4730 BLDG RENTALS	10,200	10,200	10,200	10,200
01 417	4740 OIL & GAS ROYALTIES	10,819	162,983	11,000	56,000
01 417	4770 MISC INCOME	8,922	201	20,500	200
01 417	4790 LAND LEASES	924	924	925	925
	TOTAL	221,004	784,941	2,027,538	267,125
01 418	4520 GRANT	-	-	-	50,000
01 418	4770 MISC NONDEPT	93,386	10,645	29,110	60,000
01 418	4770 MISC SEED REIMB	205,289	220,299	221,400	208,100
01 418	4771 SALE OF ASSETS	-	-	-	-
01 418	4920 Transfer In	600,000	-	675,250	756,000
	TOTAL	898,675	230,944	925,760	1,074,100
TOTAL GENERAL FUND		9,996,496	11,532,343	12,428,192	11,413,903
25 425	4510 GRANT WCTCOG	39,721	37,577	45,000	45,000
25 425	4530 GRANT TDHS	98,983	92,920	100,000	100,000
25 425	4540 GRANT TDA	7,800	9,098	10,000	12,000
25 425	4550 GRANT - NOLAN CO	780	-	780	780
25 425	4560 STAR+ MEDICAID REIMB	13,418	11,735	14,000	14,000
25 425	4720 CONTRIBUTIONS SNAP	8,387	4,411	10,000	10,000
25 425	4735 MEMORIAL DONATIONS	18,661	24,440	21,600	20,000
25 425	4745 FUND RAISERS LOCAL	7,213	3,599	10,000	7,500
25 425	4770 MISC	13	64	500	500
25 425	4920 TRANSFER IN	194,833	243,875	208,000	210,000
TOTAL SPECIAL REVENUE - SNAP		389,809	427,719	419,880	419,780
60 451	4300 WATER SALES	4,668,771	5,219,582	4,935,000	5,300,500
60 451	4301 DIRECT WELL FIELD SALES	12,900	10,799	15,000	11,000
60 451	4310 SEWAGE TREATMENT	2,443,823	2,529,596	2,570,000	2,500,000
60 451	4340 WATER TAPS	8,808	12,350	10,000	12,000
60 451	4350 SEWER TAPS	2,500	6,250	3,000	6,000
60 451	4360 COLLECTION FEES	92,216	91,579	95,000	95,000
60 451	4510 TXCDGP GRANT	228,662	-	-	-
60 451	4610 WATER PENALTY	31,138	13,531	40,000	40,000
60 451	4750 INTEREST INCOME	199,125	123,935	150,000	50,000
60 451	4770 MISC INCOME	90,098	39,096	30,000	45,000
60 451	4950 CASH OVER /(SHORT)	(830)	(402)	100	100
60 452	4790 LAND LEASE	28,396	28,885	28,000	30,000
TOTAL WATER & WASTEWATER		7,805,607	8,075,201	7,876,100	8,089,600

FUND DEPT	LINE ITEM	Actual 9/30/19	Actual 9/30/20	Budget 9/30/21	Budget 9/30/22
62 462	4380 AMBULANCE CHARGES	737,487	607,292	905,000	860,000
62 462	4520 GRANT	9,689	135,153	10,000	10,000
62 462	4712 NOLAN COUNTY	567,340	623,625	549,500	590,900
62 462	4713 CITY OF ROSCOE	20,033	20,033	20,033	20,033
62 462	4750 INTEREST INCOME	4,837	3,161	5,000	2,000
62 462	4770 MISC	43,710	840	15,000	15,000
62 462	4920 INTERFUND TRANSFERS	506,667	552,167	549,500	592,230
62 462	4980 NOTE PROCEEDS	23,495	-	-	-
TOTAL EMERGENCY MEDICAL SERVICE		1,913,258	1,942,271	2,054,033	2,090,163
63 463	4260 SANITATION DEPT	2,016,861	322,329	131,436	215,760
63 463	4260 RESIDENTIAL COLLECTION	-	1,745,765	1,266,880	1,061,500
63 463	4262 TAX ON REFUSE SALES	807	687	700	700
63 463	4520 GRANT INCOME	-	-	-	-
63 463	4610 REFUSE PENALTY	6,289	4,052	6,200	5,000
63 463	4750 INTEREST INCOME	17,348	12,012	12,500	9,000
63 463	4262 NOTE PROCEEDS	-	-	-	-
63 463	4920 TRANSFERS IN	195,000	-	286,509	216,000
63 464	4040 FRANCHISE FEE FROM REPUBLIC	-	-	102,250	130,000
63 464	4770 MISC REFUSE CHGS	12,057	3,502	110,000	60,000
TOTAL REFUSE COLLECTION & DISPOSAL		2,248,362	2,088,347	1,916,475	1,697,960
70 471	4280 SHOP LABOR CHARGES	317,684	393,396	320,000	227,000
70 471	4290 OVERHEAD FUEL	13,004	9,672	15,550	10,000
70 471	4390 OVERHEAD SUPPLIES	83,924	69,386	80,000	60,000
70 471	4410 RENTAL EQUIPMENT	1,104,294	1,231,653	1,211,364	1,160,916
70 471	4520 GRANT INCOME	30,000	-	30,000	1,610,000
70 471	4750 INTEREST INCOME	17,736	13,939	12,000	4,200
70 471	4770 MISC INCOME	92,333	27,165	115,000	50,000
70 471	4980 LOAN PROCEEDS	-	-	-	1,000,000
TOTAL		1,658,975	1,745,211	1,783,914	4,122,116
70 475	4395 INFORMATION TECH REV	162,829	162,228	166,930	174,714
TOTAL INTERNAL SERVICES		1,821,804	1,907,439	1,950,844	4,296,830
82 482	4320 CEMETERY CHARGES	3,900	3,400	4,600	4,600
82 482	4750 CEMETERY INTEREST	21,283	14,031	15,000	5,000
82 482	4770 CEMETERY MISC(DONAT)	26,385	875	5,000	5,000
82 482	4810 CEMETERY LOT SALES	11,575	16,875	15,000	17,000
82 482	4920 INTERFUND TRANSFERS	28,885	35,883	36,846	56,076
TOTAL CEMETERY		92,028	71,064	76,446	87,676
85 485	4440 ADMINISTRATIVE FEES	486,969	487,686	490,000	490,000
85 485	4441 EMPLOYEE LIFE INSURANCE	8,924	5,384	10,000	8,000
85 485	4750 EMP BEN INTEREST INCOME	4,463	3,116	5,500	5,000
85 485	4770 MISCELLANEOUS	-	9,143	-	-
85 485	4790 EMPLOYEE BENEFITS	745,950	1,018,533	800,000	1,000,000
85 485	4791 EMPLOYEE CONTRIBUTIONS	337,115	372,867	350,000	370,000
85 485	4792 COBRA CONTRIBUTIONS	18,859	7,272	10,000	10,000
85 485	4793 STOP LOSS INSURER REFUNDS	563,206	739,229	390,000	600,000
TOTAL EMPLOYEE BENEFIT		2,165,486	2,643,230	2,055,500	2,483,000
27 27	4050 HOTEL/MOTEL	680,621	585,196	680,000	640,000
GRAND TOTAL		27,113,471	29,272,810	29,457,470	31,218,912

**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>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
<u>PERSONAL SERVICES</u>				
5010	Salaries	\$ 6,986,006	\$ 7,134,041	\$ 7,675,143
5020	Longevity	76,677	75,353	68,968
5030	Overtime	361,071	373,881	435,460
5040	Insurance	1,512,401	1,426,824	1,434,099
5050	Social Security	462,945	510,335	541,731
5060	Temporary Hire	93,527	184,725	170,099
5070	Uniforms	59,653	100,602	100,947
5080	Termination Pay	102,829	27,840	80,983
5090	Worker's Compensation	122,207	122,765	126,015
5100	Unemployment Compensation	9,757	1,845	1,845
5110	Retirement	1,533,293	1,340,885	1,455,304
5120	Special Qualification Pay	127,761	131,400	140,700
5130	Special Allowance	38,072	37,751	33,754
	<i>SUB-TOTAL</i>	<u>\$ 11,486,199</u>	<u>\$ 11,468,247</u>	<u>\$ 12,265,048</u>
<u>SUPPLIES</u>				
5210	Office Supplies	\$ 55,060	\$ 52,200	\$ 52,300
5220	Election Supplies	-	5,000	5,000
5230	Aviation Fuel Purchases	73,692	120,000	120,000
5240	Chemicals	149,528	211,100	207,000
5270	Food	96,556	79,000	79,000
5280	Fuel/Oil/Lubricants	221,649	192,675	199,675
5290	Household & Institutional	30,337	27,490	26,990
5320	Plumbing Supplies	-	500	500
5330	Electrical Supplies	-	1,500	1,500
5340	Motor Vehicle Repair Material	131,898	94,200	99,200
5350	Equipment Repair & Maintenance	40,539	68,000	68,000
5360	Miscellaneous Repair & Maintenance	734,779	619,000	767,700
5370	Soft Goods	8,838	9,000	9,000
5380	Doubtful Account Expense	382,159	395,000	395,000
5390	Project Supplies	1,331	1,350	1,350
	<i>SUB-TOTAL</i>	<u>\$ 1,926,366</u>	<u>\$ 1,876,015</u>	<u>\$ 2,032,215</u>
<u>CONTRACTUAL SERVICES</u>				
5500	Insurance Administrator Fee	\$ 497,803	\$ 480,000	\$ 480,000
5501	Life Insurance Premium	6,306	9,000	9,000
5510	Audit	33,600	36,000	34,000
5530	Engineering/Architectural	174,085	118,000	120,100
5540	Legal	84,651	84,803	90,803
5550	Medical	6,530	1,000	1,000
5560	Other Professional	81,464	103,393	106,393
5570	Telephone	120,778	115,800	115,500
5580	Postage	33,033	35,700	34,200
5590	Travel	49,164	52,375	52,775
5600	Advertising	3,922	2,800	3,300
5610	Printing & Binding	8,636	9,450	9,250
5620	Water	79,559	88,900	88,800
5630	Gas	21,582	26,200	25,700
5640	Electricity	713,808	760,720	801,620
5650	Building Repair & Maintenance	1,350	27,000	27,000
5660	Equipment Repair & Maintenance	501,113	308,400	307,700
5665	Technology Information	162,228	166,930	174,714
5680	FBO Fuel Markup/Fund Raiser Expense	36,787	40,800	40,800
5710	Dues/Subscriptions/Memberships	41,596	48,892	48,692
5720	Franchise Fee	497,056	330,318	328,012
5730	Laundry & Other Sanitation Services	860	1,100	1,100
5740	Administrative Tax	1,403,557	1,393,036	1,599,829
5750	Insurance	258,265	257,000	259,000

CITY OF SWEETWATER-ALL FUNDS
ACCOUNT TREND SUMMARIES
BUDGET BASIS

		<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
5760	Rental Equipment	1,285,738	1,265,364	1,151,436
5770	Miscellaneous Contracted Services	2,566,662	2,710,643	2,469,925
5780	Contributions to Other Agencies	67,115	67,000	68,500
5790	Depreciation Expense	1,989,475	2,011,574	2,002,870
5800	Employees' Insurance Claims	1,851,527	1,560,000	1,560,000
	<i>SUB-TOTAL</i>	<u>\$ 12,582,760</u>	<u>\$ 12,112,198</u>	<u>\$ 12,012,019</u>
 <u>CAPITAL OUTLAY</u>				
5820	Buildings	\$ -	\$ -	\$ 65,000
5830	Improvements Other Than Buildings	1,798,893	208,000	212,000
5831	Construction Cost	1,192,202	1,984,750	-
5840	Machinery & Equipment	394,308	228,700	2,848,488
5850	Vehicles	501,081	230,000	1,320,500
	<i>SUB-TOTAL</i>	<u>\$ 3,886,484</u>	<u>\$ 2,651,450</u>	<u>\$ 4,695,988</u>
 <u>DEBT SERVICE</u>				
5950	Bond Costs	\$ 6,915	\$ 5,100	\$ 8,100
5960	Principal Retirement	1,689,577	1,813,243	1,953,416
5970	Interest Expense	313,954	343,196	283,117
5980	Fiscal Charges	(125,094)	(95,279)	(95,279)
	<i>SUB-TOTAL</i>	<u>\$ 1,885,352</u>	<u>\$ 2,066,260</u>	<u>\$ 2,149,354</u>
 <u>OTHER FINANCING USES</u>				
5990	Transfers Out	\$ 831,925	\$ 1,756,105	\$ 1,830,306
	<i>SUB-TOTAL</i>	<u>\$ 831,925</u>	<u>\$ 1,756,105</u>	<u>\$ 1,830,306</u>
	 <i>GRAND TOTAL</i>	 <u>\$ 32,599,086</u>	 <u>\$ 31,930,275</u>	 <u>\$ 34,984,930</u>

GENERAL FUND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES			
5010 Salaries	\$ 4,011,726	\$ 4,193,361	\$ 4,653,146
5020 Longevity	38,859	42,319	36,897
5030 Overtime	193,333	160,781	270,925
5040 Insurance	860,048	861,264	860,914
5050 Social Security	265,140	301,820	329,250
5060 Temporary Hire	28,122	112,194	65,857
5070 Uniforms	45,049	75,610	75,680
5080 Termination Pay	34,187	12,000	40,263
5090 Worker's Compensation	72,631	71,565	71,415
5100 Unemployment Compensation	928	500	500
5110 Retirement	787,100	780,046	880,262
5120 Special Qualification Pay	84,019	88,050	71,250
5130 Special Allowance	32,510	32,353	32,262
SUB-TOTAL	<u>\$ 6,453,652</u>	<u>\$ 6,731,863</u>	<u>\$ 7,388,621</u>
SUPPLIES			
5210 Office Supplies	\$ 38,005	\$ 27,750	\$ 27,850
5220 Election Supplies	-	5,000	5,000
5230 Aviation Fuel Purchases	73,692	120,000	120,000
5240 Chemicals	9,328	22,600	22,600
5260 Animal Feed	-	-	-
5280 Fuel/Oil/Lubricants	90,985	119,575	119,575
5290 Household & Institutional	20,858	15,850	15,850
5340 Motor Vehicle Repair Material	51,450	50,500	50,500
5350 Equipment Repair & Maintenance	14,696	22,500	22,500
5360 Miscellaneous Repair & Maintenance	329,641	149,000	309,000
5370 Soft Goods	-	-	-
SUB-TOTAL	<u>\$ 628,655</u>	<u>\$ 532,775</u>	<u>\$ 692,875</u>
CONTRACTUAL SERVICES			
5510 Audit	\$ 33,600	\$ 36,000	\$ 34,000
5530 Engineering/Architectural	78,663	15,000	15,000
5540 Legal	64,939	60,303	60,303
5550 Medical	4,055	1,000	1,000
5560 Other Professional	81,464	103,393	106,393
5570 Telephone	64,337	59,700	59,700
5580 Postage	14,037	8,200	8,200
5590 Travel	28,262	24,675	25,075
5600 Advertising	3,192	2,800	3,300
5610 Printing & Binding	2,893	3,950	3,750
5620 Water	5,557	3,300	3,300
5630 Gas	3,231	3,600	3,600
5640 Electricity	237,754	268,400	268,400
5650 Building Repair & Maintenance	1,350	2,000	2,000
5660 Equipment Repair & Maintenance	304,465	214,400	213,400
5665 Technology Information	72,997	78,464	76,222
5680 FBO Fuel Markup	36,787	40,800	40,800
5710 Dues/Subscriptions/Memberships	32,419	37,342	37,142
5750 Insurance	200,748	202,000	202,000
5760 Rental Equipment	678,912	735,648	696,924
5770 Miscellaneous Contracted Services	275,004	301,880	427,800
5780 Contributions to Other Agencies	67,115	67,000	68,500
SUB-TOTAL	<u>\$ 2,291,781</u>	<u>\$ 2,269,855</u>	<u>\$ 2,356,809</u>

GENERAL FUND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
<i>CAPITAL OUTLAY</i>			
5830 Improvements Other Than Buildings	\$ 1,620,234	\$ 38,000	\$ 15,000
5831 Construction Cost	-	1,984,750	-
5840 Machinery & Equipment	44,514	50,200	75,988
<i>SUB-TOTAL</i>	<u>\$ 1,664,748</u>	<u>\$ 2,072,950</u>	<u>\$ 90,988</u>
<i>OTHER FINANCING USES</i>			
5990 Transfers Out	\$ 831,925	\$ 794,346	\$ 858,306
<i>SUB-TOTAL</i>	<u>\$ 831,925</u>	<u>\$ 794,346</u>	<u>\$ 858,306</u>
<i>GRAND TOTAL</i>	<u>\$ 11,870,761</u>	<u>\$ 12,401,789</u>	<u>\$ 11,387,599</u>



SPECIAL REVENUE FUNDS
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010	Salaries	\$ 189,176	\$ 195,944	\$ 189,204
5020	Longevity	4,200	3,270	2,635
5030	Overtime	490	300	-
5040	Insurance	37,890	38,650	32,000
5050	Social Security	15,577	16,573	17,560
5060	Temporary Hire	10,087	14,985	37,705
5070	Uniforms	512	702	702
5090	Worker's Compensation	1,967	2,500	2,700
5110	Retirement	35,774	34,282	32,613
5120	Special Qualification Pay	599	600	-
5130	Special Allowance	1,689	1,544	-
	SUB-TOTAL	<u>\$ 300,879</u>	<u>\$ 309,350</u>	<u>\$ 315,119</u>
SUPPLIES				
5210	Office Supplies	\$ 1,987	\$ 3,100	\$ 3,100
5270	Food	96,556	79,000	79,000
5280	Fuel/Oil/Lubricants	127	600	600
5290	Household & Institutional	4,295	4,000	4,000
5340	Motor Vehicle Repair Material	70	1,000	1,000
5350	Equipment Repair & Maintenance	6,909	3,000	3,000
5360	Miscellaneous Repair & Maintenance	3,947	9,000	9,000
5370	Soft Goods	8,838	9,000	9,000
5390	Project Supplies	1,331	1,350	1,350
	SUB-TOTAL	<u>\$ 124,060</u>	<u>\$ 110,050</u>	<u>\$ 110,050</u>
CONTRACTUAL SERVICES				
5570	Telephone	\$ 3,162	\$ 4,000	\$ 4,000
5580	Postage	-	-	-
5590	Travel	430	100	100
5630	Gas	2,241	2,500	2,500
5640	Electricity	7,674	8,120	8,120
5660	Equipment Repair & Maintenance	9,373	7,500	7,500
5665	Technology Information	3,869	4,237	3,824
5730	Laundry & Other Sanitation Services	860	1,100	1,100
5760	Rental Equipment	5,076	5,256	5,436
5770	Miscellaneous Contracted Services	605,812	697,000	657,000
	SUB-TOTAL	<u>\$ 638,497</u>	<u>\$ 729,813</u>	<u>\$ 689,580</u>
CAPITAL OUTLAY				
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ 5,000
	SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>
	GRAND TOTAL	<u>\$ 1,063,436</u>	<u>\$ 1,149,213</u>	<u>\$ 1,119,749</u>

SENIOR NUTRITION ACTIVITIES PROGRAM

HOTEL MOTEL TAX

CEMETERY FUND

WATER & WASTEWATER FUND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES			
5010 Salaries	\$ 1,102,887	\$ 1,247,012	\$ 1,292,156
5020 Longevity	13,236	13,815	12,449
5030 Overtime	90,629	106,500	85,600
5040 Insurance	253,718	237,905	237,905
5050 Social Security	89,726	106,440	110,010
5070 Uniforms	8,541	10,950	11,225
5080 Termination Pay	20,564	5,150	1,900
5090 Worker's Compensation	20,280	25,600	25,600
5100 Unemployment Compensation	6,934	400	400
5110 Retirement	190,247	236,534	244,468
5120 Special Qualification Pay	19,762	18,300	45,300
5130 Special Allowance	618	600	640
SUB-TOTAL	<u>\$ 1,817,142</u>	<u>\$ 2,009,206</u>	<u>\$ 2,067,653</u>
SUPPLIES			
5210 Office Supplies	\$ 8,907	\$ 14,250	\$ 14,250
5240 Chemicals	139,950	182,700	178,700
5280 Fuel/Oil/Lubricants	31,334	47,000	42,000
5290 Household & Institutional	3,397	5,400	5,400
5320 Plumbing Supplies	-	500	500
5330 Electrical Supplies	-	1,500	1,500
5340 Motor Vehicle Repair Material	13,448	25,500	25,500
5350 Equipment Repair & Maintenance	4,072	35,000	35,000
5360 Miscellaneous Repair & Maintenance	295,663	395,800	393,800
5380 Doubtful Account Expense	65,593	45,000	45,000
SUB-TOTAL	<u>\$ 562,364</u>	<u>\$ 752,650</u>	<u>\$ 741,650</u>
CONTRACTUAL SERVICES			
5530 Engineering/Architectural	\$ 85,763	\$ 103,000	\$ 103,000
5540 Legal	3,873	22,500	22,500
5570 Telephone	35,125	35,800	35,800
5580 Postage	18,895	27,500	26,000
5590 Travel	8,500	17,100	17,100
5610 Printing & Binding	5,348	5,500	5,500
5620 Water	73,462	85,000	85,000
5630 Gas	3,059	5,600	5,600
5640 Electricity	450,892	462,000	507,000
5660 Equipment Repair & Maintenance	44,469	60,000	60,000
5665 Technology Information	43,990	47,154	51,267
5710 Dues/Subscriptions/Memberships	3,412	6,000	6,000
5720 Franchise Fee	387,356	236,283	242,688
5740 Administrative Tax	831,798	825,514	1,019,267
5760 Rental Equipment	215,016	241,020	240,216
5770 Miscellaneous Contracted Services	1,181,836	578,000	485,000
5790 Depreciation Expense	1,533,256	1,522,570	1,522,570
SUB-TOTAL	<u>\$ 4,931,290</u>	<u>\$ 4,305,541</u>	<u>\$ 4,459,508</u>
CAPITAL OUTLAY			
5820 Buildings	\$ -	\$ -	\$ 65,000
5830 Improvements Other Than Buildings	140,099	140,000	192,000
5831 Construction Cost	1,192,202	-	-
5840 Machinery & Equipment	-	92,000	677,500
SUB-TOTAL	<u>\$ 1,332,301</u>	<u>\$ 232,000</u>	<u>\$ 1,184,500</u>
DEBT SERVICE			
5950 Bond Costs	\$ 6,915	\$ 5,100	\$ 8,100
5960 Principal Retirement	1,515,000	1,550,000	1,803,000
5970 Interest Expense	290,534	321,437	267,807
5980 Fiscal Charges	(125,094)	(95,279)	(95,279)
SUB-TOTAL	<u>\$ 1,687,355</u>	<u>\$ 1,781,258</u>	<u>\$ 1,983,628</u>
INTERFUND TRANSFERS			
5990 Interfund Transfer	\$ -	\$ 961,759	\$ 892,000
SUB-TOTAL	<u>\$ -</u>	<u>\$ 961,759</u>	<u>\$ 892,000</u>
GRAND TOTAL	<u><u>\$ 10,330,452</u></u>	<u><u>\$ 10,042,414</u></u>	<u><u>\$ 11,328,939</u></u>

EMERGENCY MEDICAL SERVICE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010	Salaries	\$ 687,143	\$ 676,863	\$ 753,989
5020	Longevity	8,935	8,602	9,022
5030	Overtime	62,689	100,000	68,000
5040	Insurance	132,724	126,725	133,000
5050	Social Security	13,646	16,200	17,791
5070	Uniforms	437	10,000	10,000
5080	Termination Pay	39,445	2,500	38,320
5090	Worker's Compensation	8,068	6,500	8,000
5110	Retirement	368,178	145,803	160,116
5120	Special Qualification Pay	20,981	22,050	19,350
	SUB-TOTAL	<u>\$ 1,342,246</u>	<u>\$ 1,115,243</u>	<u>\$ 1,218,440</u>
SUPPLIES				
5210	Office Supplies	\$ 77	\$ 1,000	\$ 1,000
5240	Chemicals	-	700	700
5280	Fuel/Oil/Lubricants	6,578	9,000	8,000
5340	Motor Vehicle Repair Material	2,773	6,000	6,000
5350	Equipment Repair & Maintenance	312	300	300
5360	Miscellaneous Repair & Maintenance	25,239	35,000	35,000
5380	Doubtful Account Expense	297,888	340,000	340,000
	SUB-TOTAL	<u>\$ 332,867</u>	<u>\$ 392,000</u>	<u>\$ 391,000</u>
CONTRACTUAL SERVICES				
5570	Telephone	\$ 4,083	\$ 4,500	\$ 4,500
5590	Travel	11,653	10,000	10,000
5630	Gas	1,921	2,500	2,000
5640	Electricity	5,267	7,000	6,000
5660	Equipment Repair & Maintenance	6,648	6,000	6,000
5665	Technology Information	12,918	14,677	13,631
5710	Dues/Subscriptions/Memberships	5,266	5,000	5,000
5720	Franchise Fee	45,452	45,136	44,938
5740	Administrative Tax	187,026	186,730	190,015
5760	Rental Equipment	188,542	209,532	145,632
5770	Miscellaneous Contracted Services	11,385	20,000	20,000
5790	Depreciation Expense	19,453	28,704	20,000
	SUB-TOTAL	<u>\$ 510,769</u>	<u>\$ 541,779</u>	<u>\$ 475,716</u>
CAPITAL OUTLAY				
5840	Machinery & Equipment	\$ -	\$ -	\$ -
	SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEBT SERVICE				
5960	Principal Retirement	\$ 4,699	\$ 4,699	\$ 4,699
	SUB-TOTAL	<u>\$ 5,007</u>	<u>\$ 5,007</u>	<u>\$ 5,007</u>
	GRAND TOTAL	<u><u>\$ 2,190,889</u></u>	<u><u>\$ 2,054,029</u></u>	<u><u>\$ 2,090,163</u></u>

REFUSE COLLECTION AND DISPOSAL FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010	Salaries	\$ 388,068	\$ 221,911	\$ 212,119
5020	Longevity	6,269	1,385	2,750
5030	Overtime	11,211	-	3,300
5040	Insurance	91,933	33,000	41,000
5050	Social Security	34,151	22,077	21,573
5060	Temporary Hire	51,718	53,946	62,937
5070	Uniforms	1,743	800	800
5080	Termination Pay	186	7,190	-
5090	Worker's Compensation	10,714	7,600	9,300
5110	Retirement	64,831	39,889	37,242
5120	Special Qualification Pay	900	900	900
	SUB-TOTAL	<u>\$ 664,979</u>	<u>\$ 392,897</u>	<u>\$ 392,866</u>
SUPPLIES				
5210	Office Supplies	\$ 711	\$ 100	\$ 100
5240	Chemicals	47	100	-
5280	Fuel/Oil/Lubricants	84,798	6,000	21,000
5290	Household & Institutional	180	240	240
5340	Motor Vehicle Repair Material	58,936	5,000	10,000
5350	Equipment Repair & Maintenance	12,602	5,000	5,000
5360	Miscellaneous Repair & Maintenance	68,693	5,000	5,000
5380	Doubtful Account Expense	18,678	10,000	10,000
	SUB-TOTAL	<u>\$ 244,645</u>	<u>\$ 31,440</u>	<u>\$ 51,340</u>
CONTRACTUAL SERVICES				
5520	Consultant	\$ -	\$ -	\$ -
5540	Legal	7,159	-	-
5570	Telephone	4,775	2,800	2,500
5590	Travel	319	-	-
5620	Water	540	600	500
5640	Electricity	3,161	3,200	2,100
5660	Equipment Repair & Maintenance	131,821	17,000	17,000
5665	Technology Information	16,837	7,258	12,646
5710	Dues/Subscriptions/Memberships	144	-	-
5720	Franchise Fee	64,248	48,899	40,386
5740	Administrative Tax	194,422	173,225	144,888
5760	Rental Equipment	193,668	68,304	56,208
5770	Miscellaneous Contracted Services	464,634	1,098,638	860,000
5790	Depreciation Expense	29,933	34,700	34,700
	SUB-TOTAL	<u>\$ 1,121,320</u>	<u>\$ 1,454,624</u>	<u>\$ 1,173,028</u>
CAPITAL OUTLAY				
5830	Improvements Other Than Buildings	\$ 38,560	\$ 30,000	\$ -
5840	Machinery & Equipment	-	-	-
	SUB-TOTAL	<u>\$ 38,560</u>	<u>\$ 30,000</u>	<u>\$ -</u>
DEBT SERVICE				
5960	Principal Retirement	\$ 96,484	\$ 40,987	\$ -
5970	Interest Expense	3,414	637	-
5980	Fiscal Charges	-	-	-
	SUB-TOTAL	<u>\$ 99,898</u>	<u>\$ 41,624</u>	<u>\$ -</u>
INTERFUND TRANSFERS				
5990	Interfund Transfer	\$ -	\$ -	\$ 80,000
	SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,000</u>
	GRAND TOTAL	<u><u>\$ 2,169,402</u></u>	<u><u>\$ 1,950,585</u></u>	<u><u>\$ 1,697,234</u></u>

INTERNAL SERVICES AND STORES FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010	Salaries	\$ 607,006	\$ 598,950	\$ 574,529
5020	Longevity	5,178	5,962	5,215
5030	Overtime	2,719	6,300	7,635
5040	Insurance	136,088	129,280	129,280
5050	Social Security	44,705	47,224	45,547
5060	Temporary Hire	3,600	3,600	3,600
5070	Uniforms	3,371	2,540	2,540
5080	Termination Pay	5,529	1,000	500
5090	Worker's Compensation	8,547	9,000	9,000
5110	Retirement	87,163	104,331	100,603
5120	Special Qualification Pay	1,500	1,500	3,900
	SUB-TOTAL	<u>\$ 907,301</u>	<u>\$ 909,687</u>	<u>\$ 882,349</u>
SUPPLIES				
5210	Office Supplies	\$ 5,373	\$ 6,000	\$ 6,000
5240	Chemicals	203	5,000	5,000
5280	Fuel/Oil/Lubricants	7,827	10,500	8,500
5290	Household & Institutional	1,607	2,000	1,500
5300	Paint/Janitorial Supplies	-	-	-
5340	Motor Vehicle Repair Material	5,221	6,200	6,200
5350	Equipment Repair & Maintenance	1,948	2,200	2,200
5360	Miscellaneous Repair & Maintenance	11,596	25,200	15,900
	SUB-TOTAL	<u>\$ 33,775</u>	<u>\$ 57,100</u>	<u>\$ 45,300</u>
CONTRACTUAL SERVICES				
5540	Legal	\$ -	\$ -	\$ -
5570	Telephone	9,296	9,000	9,000
5590	Travel	-	500	500
5630	Gas	11,130	12,000	12,000
5640	Electricity	9,060	12,000	10,000
5660	Equipment Repair & Maintenance	4,337	3,500	3,800
5665	Technology Information	11,617	15,140	17,124
5710	Dues/Subscriptions/Memberships	355	550	550
5740	Administrative Tax	190,311	207,567	245,659
5750	Insurance	57,517	55,000	57,000
5760	Rental Equipment	4,524	5,604	7,020
5770	Miscellaneous Contracted Services	27,991	15,125	20,125
5790	Depreciation Expense	406,833	425,600	425,600
	SUB-TOTAL	<u>\$ 733,467</u>	<u>\$ 761,586</u>	<u>\$ 808,378</u>
CAPITAL OUTLAY				
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ -
5840	Machinery & Equipment	349,794	86,500	2,095,000
5850	Vehicles	501,081	230,000	1,320,500
	SUB-TOTAL	<u>\$ 850,875</u>	<u>\$ 316,500</u>	<u>\$ 3,415,500</u>
DEBT SERVICE				
5960	Principal Retirement	\$ 73,394	\$ 217,557	\$ 145,717
5970	Interest Expense	19,698	20,814	15,002
	SUB-TOTAL	<u>\$ 93,092</u>	<u>\$ 238,371</u>	<u>\$ 160,719</u>
	GRAND TOTAL	<u>\$ 2,618,510</u>	<u>\$ 2,283,244</u>	<u>\$ 5,312,246</u>

EMPLOYEES' BENEFIT FUND
ACCOUNT TREND SUMMARIES

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

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



PROFESSIONALISM INTEGRITY CONTINUOUS IMPROVEMENT TEAMWORK

**6.
Proposed
Expense
Trend Summaries**

01-01 MAYOR & COMMISSION
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010 Salaries	\$ 825	\$ 765	\$ 900	\$ 900
5040 Insurance	18,169	14,588	22,500	22,500
5050 Social Security	63	59	69	69
5090 Worker's Compensation	62	61	65	65
SUB-TOTAL	<u>\$ 19,119</u>	<u>\$ 15,473</u>	<u>\$ 23,534</u>	<u>\$ 23,534</u>
SUPPLIES				
5210 Office Supplies	\$ 892	\$ 211	\$ 900	\$ 900
5220 Election Supplies	53,588	-	5,000	5,000
5360 Miscellaneous Repair & Maintenance	-	6,084	-	-
SUB-TOTAL	<u>\$ 54,480</u>	<u>\$ 6,295</u>	<u>\$ 5,900</u>	<u>\$ 5,900</u>
CONTRACTUAL SERVICES				
5540 Legal	\$ 7,993	\$ 759	\$ -	\$ -
5590 Travel	1,148	1,897	1,000	1,000
5600 Advertising	518	-	600	600
5610 Printing & Binding	-	-	-	-
5710 Dues/Subscriptions/Memberships	647	2,943	600	600
5770 Miscellaneous Contracted Services	5,688	4,314	3,000	3,000
SUB-TOTAL	<u>\$ 15,994</u>	<u>\$ 9,913</u>	<u>\$ 5,200</u>	<u>\$ 5,200</u>
GRAND TOTAL	<u>\$ 89,593</u>	<u>\$ 31,681</u>	<u>\$ 34,634</u>	<u>\$ 34,634</u>

01-02 ADMINISTRATION
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010 Salaries	\$ 293,257	\$ 302,807	\$ 306,903	\$ 336,964
5020 Longevity	1,550	1,730	1,925	2,090
5030 Overtime	1,014	-	-	-
5040 Insurance	32,214	39,305	39,355	39,355
5050 Social Security	20,490	20,969	25,181	27,216
5070 Uniforms	52	117	60	60
5090 Worker's Compensation	346	588	400	400
5110 Retirement	56,665	58,329	55,957	60,480
5130 Special Allowance	18,701	20,329	20,329	16,710
SUB-TOTAL	<u>\$ 424,289</u>	<u>\$ 444,174</u>	<u>\$ 450,109</u>	<u>\$ 483,275</u>
SUPPLIES				
5210 Office Supplies	\$ 5,851	\$ 999	\$ 6,000	\$ 6,000
5360 Miscellaneous Repair & Maintenance	1,040	808	1,000	1,000
SUB-TOTAL	<u>\$ 6,891</u>	<u>\$ 1,807</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>
CONTRACTUAL SERVICES				
5540 Legal	\$ 6,414	\$ 7,593	\$ 6,500	\$ 6,500
5570 Telephone	928	1,586	1,000	1,000
5590 Travel	2,103	2,202	1,600	1,600
5600 Advertising	105	-	200	200
5610 Printing & Binding	-	463	500	500
5660 Equipment Repair & Maintenance	-	-	1,000	1,000
5665 Information Technology	4,400	4,384	4,906	5,190
5710 Dues/Subscriptions/Memberships	10,508	5,913	11,000	11,000
5770 Miscellaneous Contracted Services	2,070	285	2,100	52,100
SUB-TOTAL	<u>\$ 26,528</u>	<u>\$ 22,426</u>	<u>\$ 28,806</u>	<u>\$ 79,090</u>
GRAND TOTAL	<u>\$ 457,708</u>	<u>\$ 468,407</u>	<u>\$ 485,915</u>	<u>\$ 569,365</u>

01-03 FINANCE**ACCOUNT TREND SUMMARIES**

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022
PERSONAL SERVICES				
5010 Salaries	\$ 163,142	\$ 168,968	\$ 172,471	\$ 182,256
5020 Longevity	1,255	1,070	1,280	1,465
5030 Overtime	224	-	-	1,500
5040 Insurance	21,309	29,242	29,244	29,244
5050 Social Security	12,491	12,897	13,624	14,169
5070 Uniforms	149	235	80	150
5080 Termination Pay	-	-	-	-
5090 Worker's Compensation	346	419	350	400
5110 Retirement	28,625	31,309	30,275	31,488
5130 Special Allowance	3,721	4,339	4,339	-
SUB-TOTAL	\$ 231,262	\$ 248,479	\$ 251,663	\$ 260,672
SUPPLIES				
5210 Office Supplies	\$ 2,370	\$ 3,414	\$ 3,000	\$ 3,100
5360 Miscellaneous Repair & Maintenance	460	393	600	600
SUB-TOTAL	\$ 2,830	\$ 3,807	\$ 3,600	\$ 3,700
CONTRACTUAL SERVICES				
5510 Audit	\$ 33,100	\$ 33,600	\$ 36,000	\$ 34,000
5560 Other Professional	51,233	48,091	50,000	53,000
5570 Telephone	566	498	600	600
5590 Travel	1,756	1,521	1,400	1,800
5600 Advertising	673	738	-	500
5610 Printing & Binding	653	559	800	600
5660 Equipment Repair & Maintenance	14,352	7,222	14,000	13,000
5665 Information Technology	3,277	3,265	3,671	3,399
5710 Dues/Subscriptions/Memberships	1,023	1,126	1,500	1,300
5770 Miscellaneous Contracted Services	379	188	380	300
SUB-TOTAL	\$ 107,012	\$ 96,808	\$ 108,351	\$ 108,499
GRAND TOTAL	\$ 341,104	\$ 349,094	\$ 363,614	\$ 372,871

01-04 MUNICIPAL COURT
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 23,463	\$ 34,365	\$ 35,805	\$ 36,978
5020	Longevity	105	-	90	150
5040	Insurance	4,079	7,889	7,980	7,980
5050	Social Security	6,727	7,563	7,680	7,820
5070	Uniforms	35	78	40	40
5090	Worker's Compensation	346	368	350	350
5110	Retirement	4,240	6,171	6,102	6,414
	SUB-TOTAL	<u>\$ 38,995</u>	<u>\$ 56,434</u>	<u>\$ 58,047</u>	<u>\$ 60,332</u>
SUPPLIES					
5210	Office Supplies	\$ 703	\$ 2,716	\$ 1,000	\$ 1,000
5360	Miscellaneous Repair & Maintenance	46	1,514	100	100
	SUB-TOTAL	<u>\$ 749</u>	<u>\$ 4,230</u>	<u>\$ 1,100</u>	<u>\$ 1,100</u>
CONTRACTUAL SERVICES					
5540	Legal	\$ 43,603	\$ 43,696	\$ 43,603	\$ 43,603
5560	Other Professional	20,893	20,893	20,893	20,893
5590	Travel	948	450	1,100	1,100
5610	Printing & Binding	321	321	-	-
5660	Equipment Repair & Maintenance	8,285	6,511	8,000	8,000
5665	Information Technology	1,050	1,046	1,368	1,255
5710	Dues/Subscriptions/Memberships	412	6	412	412
5770	Miscellaneous Contracted Services	1,475	-	1,000	1,000
	SUB-TOTAL	<u>\$ 76,987</u>	<u>\$ 72,923</u>	<u>\$ 76,376</u>	<u>\$ 76,263</u>
	GRAND TOTAL	<u>\$ 116,731</u>	<u>\$ 133,587</u>	<u>\$ 135,523</u>	<u>\$ 137,695</u>

01-05 CODE ENFORCEMENT
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010 Salaries	\$ 128,056	\$ 146,788	\$ 152,000	\$ 291,029
5020 Longevity	1,814	336	970	2,220
5030 Overtime	76	-	260	600
5040 Insurance	30,317	48,732	46,440	46,440
5050 Social Security	11,931	12,860	13,308	22,755
5060 Temporary Hire	-	15,642	16,340	-
5070 Uniforms	916	609	730	730
5080 Termination Pay	5,433	-	-	-
5090 Worker's Compensation	-	654	800	800
5110 Retirement	28,706	29,174	26,795	50,566
5120 Special Qualification Pay	4,500	3,300	3,300	3,600
5130 Special Allowance	525	1,084	1,085	-
SUB-TOTAL	<u>\$ 212,274</u>	<u>\$ 259,179</u>	<u>\$ 262,028</u>	<u>\$ 418,740</u>
SUPPLIES				
5210 Office Supplies	\$ 4,116	\$ 5,048	\$ 3,000	\$ 3,000
5280 Fuel/Oil/Lubricants	3,056	2,185	2,575	2,575
5290 Household & Institutional	70	-	-	-
5340 Motor Vehicle Repair Material	1,502	868	1,500	1,500
5360 Miscellaneous Repair & Maintenance	700	626	500	500
SUB-TOTAL	<u>\$ 9,444</u>	<u>\$ 8,727</u>	<u>\$ 7,575</u>	<u>\$ 7,575</u>
CONTRACTUAL SERVICES				
5530 Engineering/Architectural	\$ -	\$ 23,648	\$ -	\$ -
5540 Legal	256	1,814	500	500
5560 Other Professional	-	-	20,000	20,000
5570 Telephone	1,836	1,864	2,700	2,700
5590 Travel	1,606	2,495	3,775	3,775
5600 Advertising	765	1,937	2,000	2,000
5610 Printing & Binding	480	5	500	500
5660 Equipment Repair & Maintenance	736	1,256	2,600	2,600
5665 Information Technology	2,462	2,453	3,252	4,379
5710 Dues/Subscriptions/Memberships	804	1,229	1,130	1,130
5760 Rental Equipment	11,292	11,640	12,060	12,480
5770 Miscellaneous Contracted Services	7,790	15,384	4,000	80,000
SUB-TOTAL	<u>\$ 28,027</u>	<u>\$ 63,725</u>	<u>\$ 52,517</u>	<u>\$ 130,064</u>
GRAND TOTAL	<u>\$ 249,745</u>	<u>\$ 331,631</u>	<u>\$ 322,120</u>	<u>\$ 556,379</u>

01-06 POLICE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 1,674,841	\$ 1,732,269	\$ 1,802,501	\$ 1,920,554
5020	Longevity	15,195	16,092	16,870	14,685
5030	Overtime	224,266	144,843	100,000	189,000
5040	Insurance	286,893	350,158	353,450	353,450
5050	Social Security	145,432	141,909	151,896	167,064
5070	Uniforms	1,399	890	10,000	10,000
5080	Termination Pay	20,492	7,444	2,000	2,000
5090	Worker's Compensation	29,589	32,418	29,000	29,000
5100	Unemployment Compensation	474	512	-	-
5110	Retirement	359,048	351,958	337,547	371,253
5120	Special Qualification Pay	58,587	59,650	64,200	50,700
	SUB-TOTAL	<u>\$ 2,816,216</u>	<u>\$ 2,838,143</u>	<u>\$ 2,867,464</u>	<u>\$ 3,114,606</u>
SUPPLIES					
5210	Office Supplies	\$ 12,320	\$ 16,877	\$ 5,000	\$ 5,000
5240	Chemicals	60	10	100	100
5260	Animal Feed	-	-	-	-
5280	Fuel/Oil/Lubricants	63,129	49,947	65,000	65,000
5290	Household & Institutional	3,403	3,676	3,000	3,000
5340	Motor Vehicle Repair Material	29,644	27,002	20,000	20,000
5350	Equipment Repair & Maintenance	14	526	1,000	1,000
5360	Miscellaneous Repair & Maintenance	71,101	142,108	25,000	25,000
	SUB-TOTAL	<u>\$ 179,671</u>	<u>\$ 240,146</u>	<u>\$ 119,100</u>	<u>\$ 119,100</u>
CONTRACTUAL SERVICES					
5540	Legal	\$ 19,809	\$ 5,071	\$ 5,000	\$ 5,000
5550	Medical	-	3,335	500	500
5570	Telephone	31,181	31,223	30,000	30,000
5580	Postage	923	925	500	500
5590	Travel	26,941	15,561	6,000	6,000
5600	Advertising	-	180	-	-
5610	Printing & Binding	-	391	500	500
5640	Electricity	20,443	19,846	21,000	21,000
5660	Equipment Repair & Maintenance	59,395	59,959	59,000	59,000
5665	Information Technology	31,064	30,889	35,461	34,014
5710	Dues/Subscriptions/Memberships	4,447	4,278	4,000	4,000
5750	Insurance	-	11,388	12,000	12,000
5760	Rental Equipment	287,616	286,370	306,504	279,996
5770	Miscellaneous Contracted Services	64,502	70,298	45,000	45,000
	SUB-TOTAL	<u>\$ 546,321</u>	<u>\$ 539,714</u>	<u>\$ 525,465</u>	<u>\$ 497,510</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ -	\$ 314,020	\$ -	\$ -
5840	Machinery & Equipment	21,199	-	-	-
	SUB-TOTAL	<u>\$ 21,199</u>	<u>\$ 314,020</u>	<u>\$ -</u>	<u>\$ -</u>
	GRAND TOTAL	<u>\$ 3,563,407</u>	<u>\$ 3,932,023</u>	<u>\$ 3,512,029</u>	<u>\$ 3,731,216</u>

01-07 FIRE

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 884,590	\$ 883,325	\$ 946,763	\$ 1,125,169
5020	Longevity	7,882	7,463	8,792	7,532
5030	Overtime	44,257	41,415	45,000	72,000
5040	Insurance	163,465	184,198	181,550	181,550
5050	Social Security	13,147	13,208	20,586	25,215
5070	Uniforms	31,238	38,001	60,000	60,000
5080	Termination Pay	13,055	24,265	10,000	38,263
5090	Worker's Compensation	20,768	24,115	20,000	20,000
5110	Retirement	171,334	171,252	185,275	226,938
5120	Special Qualification Pay	15,475	19,269	18,750	16,950
	SUB-TOTAL	<u>\$ 1,365,211</u>	<u>\$ 1,406,511</u>	<u>\$ 1,496,716</u>	<u>\$ 1,774,469</u>
SUPPLIES					
5210	Office Supplies	\$ 5,148	\$ 3,841	\$ 3,000	\$ 3,000
5240	Chemicals	36	-	2,500	2,500
5270	Food	12	-	-	-
5280	Fuel/Oil/Lubricants	19,291	12,401	20,000	20,000
5290	Household & Institutional	6,719	4,628	5,000	5,000
5320	Plumbing Supplies	-	-	-	-
5340	Motor Vehicle Repair Material	17,107	9,076	10,000	10,000
5350	Equipment Repair & Maintenance	2,376	807	7,000	7,000
5360	Miscellaneous Repair & Maintenance	41,884	37,534	35,500	35,500
5370	Soft Goods	-	-	-	-
	SUB-TOTAL	<u>\$ 92,573</u>	<u>\$ 68,287</u>	<u>\$ 83,000</u>	<u>\$ 83,000</u>
CONTRACTUAL SERVICES					
5540	Legal	\$ 1,204	\$ 2,417	\$ 1,700	\$ 1,700
5550	Medical	-	720	500	500
5570	Telephone	10,793	11,707	10,000	10,000
5580	Postage	229	299	200	200
5590	Travel	9,796	3,990	9,000	9,000
5600	Advertising	-	180	-	-
5610	Printing & Binding	973	41	500	500
5630	Gas	2,429	1,705	2,000	2,000
5640	Electricity	8,151	7,629	8,400	8,400
5650	Building Repair & Maintenance	-	-	-	-
5660	Equipment Repair & Maintenance	26,713	26,662	17,000	17,000
5665	Information Technology	16,230	16,170	19,632	19,433
5710	Dues/Subscriptions/Memberships	6,129	6,481	6,000	6,000
5760	Rental Equipment	107,784	154,892	176,472	154,560
5770	Miscellaneous Contracted Services	30,865	47,608	25,000	25,000
	SUB-TOTAL	<u>\$ 221,296</u>	<u>\$ 280,501</u>	<u>\$ 276,404</u>	<u>\$ 254,293</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ -	\$ 34,277	\$ 38,000	\$ -
5840	Machinery & Equipment	19,241	44,514	50,200	20,000
	SUB-TOTAL	<u>\$ 19,241</u>	<u>\$ 78,791</u>	<u>\$ 88,200</u>	<u>\$ 20,000</u>
	GRAND TOTAL	<u>\$ 1,698,321</u>	<u>\$ 1,834,090</u>	<u>\$ 1,944,320</u>	<u>\$ 2,131,762</u>

01-10 STREETS & SIGNALS
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010 Salaries	\$ 238,779	\$ 266,209	\$ 275,919	\$ 273,671
5020 Longevity	6,681	7,396	7,276	3,645
5030 Overtime	1,498	1,318	3,000	1,200
5040 Insurance	63,701	80,594	81,720	81,720
5050 Social Security	16,844	18,822	21,894	21,306
5070 Uniforms	1,477	2,273	2,000	2,000
5080 Termination Pay	3,038	2,478	-	-
5090 Worker's Compensation	8,635	6,476	10,000	10,000
5110 Retirement	45,102	49,840	48,653	47,348
SUB-TOTAL	<u>\$ 385,755</u>	<u>\$ 435,406</u>	<u>\$ 450,462</u>	<u>\$ 440,890</u>
SUPPLIES				
5210 Office Supplies	\$ 177	\$ 1,384	\$ 200	\$ 200
5240 Chemicals	175	23	1,000	1,000
5280 Fuel/Oil/Lubricants	14,170	13,638	15,000	15,000
5290 Household & Institutional	1,033	1,032	1,050	1,050
5340 Motor Vehicle Repair Material	10,301	7,557	10,000	10,000
5350 Equipment Repair & Maintenance	4,021	8,346	4,000	4,000
5360 Miscellaneous Repair & Maintenance	152,257	64,421	29,400	189,400
SUB-TOTAL	<u>\$ 182,134</u>	<u>\$ 96,401</u>	<u>\$ 60,650</u>	<u>\$ 220,650</u>
CONTRACTUAL SERVICES				
5530 Engineering/Architectural	\$ -	\$ 8,865	\$ 15,000	\$ 15,000
5570 Telephone	375	581	400	400
5640 Electricity	149,275	136,830	151,000	151,000
5660 Equipment Repair & Maintenance	12,478	25,098	15,000	15,000
5710 Dues/Subscriptions/Memberships	338	555	300	300
5760 Rental Equipment	150,504	179,945	193,200	198,936
5770 Miscellaneous Contracted Services	33,423	41,389	29,800	29,800
SUB-TOTAL	<u>\$ 346,393</u>	<u>\$ 393,263</u>	<u>\$ 404,700</u>	<u>\$ 410,436</u>
CAPITAL OUTLAY				
5830 Improvements Other Than Buildings	\$ -	\$ -	\$ -	\$ 15,000
SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,000</u>
GRAND TOTAL	<u>\$ 914,282</u>	<u>\$ 925,070</u>	<u>\$ 915,812</u>	<u>\$ 1,116,976</u>

01-11 ANIMAL CONTROL
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 66,479	\$ 74,177	\$ 75,672	\$ 78,168
5020	Longevity	630	750	780	990
5030	Overtime	5,286	2,063	2,000	3,025
5040	Insurance	15,947	21,264	21,275	21,275
5050	Social Security	5,154	5,469	6,002	6,287
5070	Uniforms	477	428	1,000	1,000
5090	Worker's Compensation	1,386	1,845	2,000	2,000
5110	Retirement	13,035	13,823	13,337	13,971
	SUB-TOTAL	<u>\$ 108,394</u>	<u>\$ 119,819</u>	<u>\$ 122,066</u>	<u>\$ 126,716</u>
SUPPLIES					
5210	Office Supplies	\$ 40	\$ 138	\$ 200	\$ 200
5280	Fuel/Oil/Lubricants	3,736	2,789	3,000	3,000
5290	Household & Institutional	143	81	300	300
5340	Motor Vehicle Repair Material	521	580	1,000	1,000
5360	Miscellaneous Repair & Maintenance	12,119	11,318	6,000	6,000
	SUB-TOTAL	<u>\$ 16,559</u>	<u>\$ 14,906</u>	<u>\$ 10,500</u>	<u>\$ 10,500</u>
CONTRACTUAL SERVICES					
5570	Telephone	\$ 3,355	\$ 2,706	\$ 2,300	\$ 2,300
5590	Travel	262	-	200	200
5610	Printing & Binding	-	-	150	150
5640	Electricity	3,765	3,670	4,000	4,000
5660	Equipment Repair & Maintenance	1,062	3,006	2,000	2,000
5665	Information Technology	1,471	1,465	1,552	1,445
5710	Dues/Subscriptions/Memberships	63	-	100	100
5760	Rental Equipment	9,000	9,276	9,600	9,936
5770	Miscellaneous Contracted Services	3,291	2,250	1,200	1,200
	SUB-TOTAL	<u>\$ 22,269</u>	<u>\$ 22,373</u>	<u>\$ 21,102</u>	<u>\$ 21,331</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ -	\$ 10,875	\$ -	\$ -
	SUB-TOTAL	<u>\$ -</u>	<u>\$ 10,875</u>	<u>\$ -</u>	<u>\$ -</u>
	GRAND TOTAL	<u>\$ 147,222</u>	<u>\$ 167,973</u>	<u>\$ 153,668</u>	<u>\$ 158,547</u>

01-13 PARKS & RECREATION
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 198,892	\$ 190,661	\$ 209,181	\$ 252,702
5020	Longevity	2,326	2,441	2,696	4,120
5030	Overtime	3,109	2,714	2,500	3,000
5040	Insurance	47,514	54,837	52,500	52,500
5050	Social Security	15,564	14,840	18,741	19,876
5060	Temporary Hire	11,920	12,480	29,997	-
5070	Uniforms	1,495	2,418	1,700	1,700
5090	Worker's Compensation	1,572	4,388	3,200	3,000
5100	Unemployment Compensation	900	416	500	500
5110	Retirement	36,990	35,332	36,546	44,170
5120	Special Qualification Pay	600	600	600	-
	SUB-TOTAL	<u>\$ 320,882</u>	<u>\$ 321,127</u>	<u>\$ 358,161</u>	<u>\$ 381,568</u>
SUPPLIES					
5210	Office Supplies	\$ 152	\$ 52	\$ 300	\$ 300
5240	Chemicals	69	806	1,000	1,000
5280	Fuel/Oil/Lubricants	13,388	10,025	14,000	14,000
5290	Household & Institutional	200	535	500	500
5340	Motor Vehicle Repair Material	10,389	6,367	8,000	8,000
5350	Equipment Repair & Maintenance	3,938	868	5,000	5,000
5360	Miscellaneous Repair & Maintenance	18,441	37,613	19,400	19,400
	SUB-TOTAL	<u>\$ 46,577</u>	<u>\$ 56,266</u>	<u>\$ 48,200</u>	<u>\$ 48,200</u>
CONTRACTUAL SERVICES					
5540	Legal	\$ 1,391	\$ 1,732	\$ 1,000	\$ 1,000
5570	Telephone	567	662	600	600
5590	Travel	-	146	600	600
5600	Advertising	-	157	-	-
5610	Printing & Binding	-	307	-	-
5620	Water	3,284	5,557	3,300	3,300
5630	Gas	585	640	500	500
5640	Electricity	42,729	34,074	44,000	44,000
5660	Equipment Repair & Maintenance	78,595	119,720	65,000	65,000
5710	Dues/Subscriptions/Memberships	235	490	300	300
5760	Rental Equipment	36,168	35,241	36,204	39,348
5770	Miscellaneous Contracted Services	8,781	15,241	9,800	9,800
	SUB-TOTAL	<u>\$ 172,335</u>	<u>\$ 213,967</u>	<u>\$ 161,304</u>	<u>\$ 164,448</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ 50,000	\$ 11,800	\$ -	\$ -
	SUB-TOTAL	<u>\$ 50,000</u>	<u>\$ 11,800</u>	<u>\$ -</u>	<u>\$ -</u>
	GRAND TOTAL	<u>\$ 589,794</u>	<u>\$ 603,160</u>	<u>\$ 567,665</u>	<u>\$ 594,216</u>

01-14 COMMUNITY/SOCIAL SERVICE
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
CONTRACTUAL SERVICES				
5780 Contributions to Other Agencies	\$ 68,385	\$ 67,115	\$ 67,000	\$ 68,500
SUB-TOTAL	<u>\$ 68,385</u>	<u>\$ 67,115</u>	<u>\$ 67,000</u>	<u>\$ 68,500</u>
GRAND TOTAL	<u>\$ 68,385</u>	<u>\$ 67,115</u>	<u>\$ 67,000</u>	<u>\$ 68,500</u>
Auditorium Board - Pay utilities	\$ 7,385	\$ 6,115	\$ 6,000	\$ 6,500
Library	38,500	38,500	38,500	39,500
Health Department	15,000	15,000	15,000	15,000
Pioneer Museum	7,500	7,500	7,500	7,500
	<u>\$ 68,385</u>	<u>\$ 67,115</u>	<u>\$ 67,000</u>	<u>\$ 68,500</u>



01-15 GOLF COURSE
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010 Salaries	\$ 15,667	\$ 16,184	\$ 16,589	\$ 13,429
5020 Longevity	259	274	289	-
5030 Overtime	-	291	-	-
5040 Insurance	2,826	3,321	3,300	-
5050 Social Security	1,184	1,236	1,337	1,027
5110 Retirement	3,012	3,149	2,971	2,283
5120 Special Qualification Pay	600	600	600	-
SUB-TOTAL	<u>\$ 23,548</u>	<u>\$ 25,055</u>	<u>\$ 25,086</u>	<u>\$ 16,739</u>
SUPPLIES				
5350 Equipment Repair & Maintenance	\$ -	\$ -	\$ 2,500	\$ 2,500
5360 Miscellaneous Repair & Maintenance	7,426	9,239	15,000	15,000
SUB-TOTAL	<u>\$ 7,426</u>	<u>\$ 9,239</u>	<u>\$ 17,500</u>	<u>\$ 17,500</u>
CONTRACTUAL SERVICES				
5640 Electricity	12,748	13,690	13,000	13,000
5660 Golf Course Labor	3,402	7,410	5,800	5,800
5760 Rental Equipment	1,500	1,548	1,608	1,668
5770 Miscellaneous Contracted Services	30,477	33,013	40,000	40,000
SUB-TOTAL	<u>\$ 48,127</u>	<u>\$ 55,661</u>	<u>\$ 60,408</u>	<u>\$ 60,468</u>
GRAND TOTAL	<u>\$ 79,101</u>	<u>\$ 89,955</u>	<u>\$ 102,994</u>	<u>\$ 94,707</u>

**2022 No splitting the payroll among departments*



01-16 AQUATICS
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010 Salaries	\$ 15,667	\$ 16,184	\$ 16,589	\$ -
5020 Longevity	259	274	289	-
5030 Overtime	-	291	7,721	-
5040 Insurance	2,826	3,321	3,300	3,300
5050 Social Security	6,023	1,236	6,966	5,038
5060 Temporary Hire	63,252	-	65,857	65,857
5090 Worker's Compensation	4,889	1,009	5,100	5,100
5110 Retirement	3,012	3,149	4,284	-
5120 Special Qualification Pay	600	600	600	-
SUB-TOTAL	<u>\$ 96,528</u>	<u>\$ 26,064</u>	<u>\$ 110,706</u>	<u>\$ 79,295</u>
SUPPLIES				
5210 Office Supplies	\$ 99	\$ -	\$ 100	\$ 100
5240 Chemicals	15,753	8,489	16,000	16,000
5280 Fuel/Oil/Lubricants	12	-	-	-
5290 Household & Institutional	703	8,445	3,000	3,000
5330 Electrical Supplies	345	-	-	-
5350 Equipment Repair & Maintenance	20	15	-	-
5360 Miscellaneous Repair & Maintenance	5,935	6,493	7,000	7,000
SUB-TOTAL	<u>\$ 22,867</u>	<u>\$ 23,442</u>	<u>\$ 26,100</u>	<u>\$ 26,100</u>
CONTRACTUAL SERVICES				
5530 Engineering/Architectural	\$ 4,850	\$ 46,150	\$ -	\$ -
5570 Telephone	375	345	500	500
5640 Electricity	3,731	2,680	6,000	6,000
5660 Equipment Repair & Maintenance	6,295	4,260	6,800	6,800
5770 Miscellaneous Contracted Services	15,985	-	15,000	15,000
SUB-TOTAL	<u>\$ 31,236</u>	<u>\$ 53,435</u>	<u>\$ 28,300</u>	<u>\$ 28,300</u>
CAPITAL OUTLAY				
5830 Improvements Other Than Buildings	\$ -	\$ 693,727	\$ -	\$ -
SUB-TOTAL	<u>\$ -</u>	<u>\$ 693,727</u>	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL	<u>\$ 150,631</u>	<u>\$ 796,668</u>	<u>\$ 165,106</u>	<u>\$ 133,695</u>

*2022 No splitting the payroll among departments

01-17 MUNICIPAL AIRPORT
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 21,276	\$ 21,841	\$ 22,471	\$ -
5020	Longevity	1,003	1,033	1,062	-
5030	Overtime	369	398	300	-
5040	Insurance	5,653	6,643	6,650	-
5050	Social Security	1,549	1,572	1,823	-
5110	Retirement	4,083	4,178	4,052	-
	SUB-TOTAL	<u>\$ 33,933</u>	<u>\$ 35,665</u>	<u>\$ 36,358</u>	<u>\$ -</u>
SUPPLIES					
5210	Office Supplies	\$ 97	\$ -	\$ 50	\$ 50
5230	Aviation Fuel Purchases	108,776	73,692	120,000	120,000
5240	Chemicals	-	-	2,000	2,000
5340	Motor Vehicle Repair Material	-	-	-	-
5360	Miscellaneous Repair & Maintenance	3,287	2,906	4,500	4,500
	SUB-TOTAL	<u>\$ 112,160</u>	<u>\$ 76,598</u>	<u>\$ 126,550</u>	<u>\$ 126,550</u>
CONTRACTUAL SERVICES					
5560	Other Professional	\$ 12,480	\$ 12,480	\$ 12,500	\$ 12,500
5570	Telephone	4,579	6,097	4,000	4,000
5640	Electricity	5,411	4,844	6,000	6,000
5660	Equipment Repair & Maintenance	2,130	2,744	3,200	3,200
5665	Technology Information	2,978	2,967	3,315	2,895
5680	FBO Fuel Markup	37,413	36,787	40,800	40,800
5750	Insurance	-	971	-	-
5770	Miscellaneous Contracted Services	21,202	14,739	95,600	95,600
	SUB-TOTAL	<u>\$ 86,193</u>	<u>\$ 81,629</u>	<u>\$ 165,415</u>	<u>\$ 164,995</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ 31,788	\$ 473,038	\$ -	\$ -
5831	Construction Cost	-	-	1,984,750	-
5840	Machinery & Equipment	9,047	-	-	25,988
	SUB-TOTAL	<u>\$ 40,835</u>	<u>\$ 473,038</u>	<u>\$ 1,984,750</u>	<u>\$ 25,988</u>
	GRAND TOTAL	<u><u>\$ 273,121</u></u>	<u><u>\$ 666,930</u></u>	<u><u>\$ 2,313,073</u></u>	<u><u>\$ 317,533</u></u>

*2022 No splitting the payroll among departments

01-18 NON DEPARTMENTAL
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 148,966	\$ 157,183	\$ 159,597	\$ 141,326
5040	Insurance	9,997	15,956	12,000	21,600
5050	Social Security	11,827	12,500	12,714	11,408
5090	Worker's Compensation	231	290	300	300
5110	Retirement	27,934	29,436	28,253	25,351
5130	Special Allowance	6,158	6,758	6,600	7,800
	SUB-TOTAL	<u>\$ 205,113</u>	<u>\$ 222,123</u>	<u>\$ 219,464</u>	<u>\$ 207,785</u>
SUPPLIES					
5210	Office Supplies	\$ 4,806	\$ 3,325	\$ 5,000	\$ 5,000
5290	Household & Institutional	2,113	2,461	3,000	3,000
5350	Equipment Repair & Maintenance	2,980	4,134	3,000	3,000
5360	Miscellaneous Repair & Maintenance	5,181	8,584	5,000	5,000
	SUB-TOTAL	<u>\$ 15,080</u>	<u>\$ 18,504</u>	<u>\$ 16,000</u>	<u>\$ 16,000</u>
CONTRACTUAL SERVICES					
5540	Legal	\$ 1,283	\$ 1,857	\$ 2,000	\$ 2,000
5570	Telephone	7,660	7,068	7,600	7,600
5580	Postage	7,102	12,813	7,500	7,500
5610	Printing & Binding	1,258	806	1,000	1,000
5630	Gas	1,150	886	1,100	1,100
5640	Electricity	13,757	14,491	15,000	15,000
5650	Building Repair & Maintenance	7,557	1,350	2,000	2,000
5660	Equipment Repair & Maintenance	18,339	40,617	15,000	15,000
5665	Technology Information	10,396	10,358	5,307	4,212
5710	Dues/Subscriptions/Memberships	13,228	9,398	12,000	12,000
5750	Insurance	200,120	188,389	190,000	190,000
5770	Miscellaneous Contracted Services	51,007	30,295	30,000	30,000
	SUB-TOTAL	<u>\$ 332,857</u>	<u>\$ 318,328</u>	<u>\$ 288,507</u>	<u>\$ 287,412</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ 165,298	\$ 82,497	\$ -	\$ -
5840	Machinery & Equipment	5,287	-	-	-
	SUB-TOTAL	<u>\$ 170,585</u>	<u>\$ 82,497</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING USES					
5990	Transfers Out	\$ 730,385	\$ 831,925	\$ 794,346	\$ 858,306
	SUB-TOTAL	<u>\$ 730,385</u>	<u>\$ 831,925</u>	<u>\$ 794,346</u>	<u>\$ 858,306</u>
	GRAND TOTAL	<u>\$ 1,454,020</u>	<u>\$ 1,473,377</u>	<u>\$ 1,318,317</u>	<u>\$ 1,369,503</u>

25-25 SENIOR NUTRITION ACTIVITIES PROGRAM
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 162,133	\$ 162,072	\$ 168,120	\$ 175,775
5020	Longevity	3,170	3,410	2,450	2,635
5040	Insurance	23,992	31,248	32,000	32,000
5050	Social Security	13,726	13,555	14,313	14,240
5060	Temporary Hire	16,125	10,087	14,985	7,735
5070	Uniforms	-	512	702	702
5080	Termination Pay	-	2,918	-	-
5090	Worker's Compensation	2,307	1,967	2,500	2,500
5110	Retirement	30,084	30,536	29,259	30,330
5130	Special Allowance	1,635	1,689	1,544	-
	<i>SUB-TOTAL</i>	<u>\$ 253,172</u>	<u>\$ 257,994</u>	<u>\$ 265,873</u>	<u>\$ 265,917</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 2,577	\$ 1,987	\$ 3,100	\$ 3,100
5270	Food	79,014	96,556	79,000	79,000
5280	Fuel/Oil/Lubricants	753	127	600	600
5290	Household & Institutional	3,486	4,295	4,000	4,000
5340	Motor Vehicle Repair Material	203	70	1,000	1,000
5350	Equipment Repair & Maintenance	4,403	6,909	3,000	3,000
5360	Miscellaneous Repair & Maintenance	1,795	1,943	5,500	5,500
5370	Soft Goods	9,194	8,838	9,000	9,000
5390	Project Supplies	1,997	1,331	1,350	1,350
	<i>SUB-TOTAL</i>	<u>\$ 103,422</u>	<u>\$ 122,056</u>	<u>\$ 106,550</u>	<u>\$ 106,550</u>
<i>CONTRACTUAL SERVICES</i>					
5570	Telephone	\$ 3,831	\$ 3,162	\$ 4,000	\$ 4,000
5590	Travel	-	430	100	100
5630	Gas	2,669	2,241	2,500	2,500
5640	Electricity	7,810	7,574	8,000	8,000
5660	Equipment Repair & Maintenance	3,018	6,553	5,000	5,000
5665	Technology Information	3,883	3,869	4,237	3,824
5730	Laundry & Other Sanitation Services	818	860	1,100	1,100
5760	Rental Equipment	4,932	5,076	5,256	5,436
5770	Miscellaneous Contracted Services	16,201	20,616	17,000	17,000
	<i>SUB-TOTAL</i>	<u>\$ 43,162</u>	<u>\$ 50,381</u>	<u>\$ 47,193</u>	<u>\$ 46,960</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 399,756</u></u>	<u><u>\$ 430,431</u></u>	<u><u>\$ 419,616</u></u>	<u><u>\$ 419,427</u></u>

27-27 HOTEL & MOTEL
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
CONTRACTUAL SERVICES				
5540 Legal	\$ -	\$ -	\$ -	\$ -
5770 Miscellaneous Contracted Services	\$ 680,621	\$ 585,196	\$ 680,000	\$ 640,000
SUB-TOTAL	<u>\$ 680,621</u>	<u>\$ 585,196</u>	<u>\$ 680,000</u>	<u>\$ 640,000</u>
GRAND TOTAL	<u>\$ 680,621</u>	<u>\$ 585,196</u>	<u>\$ 680,000</u>	<u>\$ 640,000</u>



60-51 BILLING & COLLECTION
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 102,459	\$ 104,099	\$ 106,572	\$ 109,613
5020	Longevity	2,307	1,610	1,670	1,955
5040	Insurance	19,200	20,035	20,000	20,000
5050	Social Security	7,759	8,052	8,303	8,559
5070	Uniforms	154	-	300	300
5080	Termination Pay	(2,185)	1,760	-	-
5090	Worker's Compensation	231	153	300	300
5110	Retirement	24,413	16,254	18,452	19,021
5130	Special Allowance	395	309	300	320
	SUB-TOTAL	<u>\$ 154,733</u>	<u>\$ 152,272</u>	<u>\$ 155,897</u>	<u>\$ 160,068</u>
SUPPLIES					
5210	Office Supplies	\$ 2,412	\$ 2,382	\$ 2,500	\$ 2,500
5360	Miscellaneous Repair & Maintenance	1,184	2,334	800	800
5380	Doubtful Account Expense	38,388	65,593	45,000	45,000
	SUB-TOTAL	<u>\$ 41,984</u>	<u>\$ 70,309</u>	<u>\$ 48,300</u>	<u>\$ 48,300</u>
CONTRACTUAL SERVICES					
5540	Legal	\$ -	\$ -	\$ -	\$ -
5570	Telephone	1,343	1,326	2,000	2,000
5580	Postage	14,716	14,849	16,000	16,000
5590	Travel	34	16	100	100
5610	Printing & Binding	4,999	4,120	5,000	5,000
5660	Equipment Repair & Maintenance	21,484	11,459	22,000	22,000
5665	Technology Information	2,192	2,184	2,125	1,955
5720	Franchise Fee	265,236	387,356	236,283	242,688
5740	Administrative Tax	812,640	831,798	825,514	1,019,267
5770	Miscellaneous Contracted Services	3,082	3,948	4,000	4,000
5790	Depreciation Expense	8,562	6,694	8,800	8,800
	SUB-TOTAL	<u>\$ 1,134,288</u>	<u>\$ 1,263,750</u>	<u>\$ 1,121,822</u>	<u>\$ 1,321,810</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	-	-	-	-
	SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSFERS					
5990	Transfers Out	\$ 795,000	\$ -	\$ 961,759	\$ 892,000
	SUB-TOTAL	<u>\$ 795,000</u>	<u>\$ -</u>	<u>\$ 961,759</u>	<u>\$ 892,000</u>
	GRAND TOTAL	<u>\$ 2,126,005</u>	<u>\$ 1,486,331</u>	<u>\$ 2,287,778</u>	<u>\$ 2,422,178</u>

60-52 SOURCE OF SUPPLY
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 144,195	\$ 151,212	\$ 172,324	\$ 181,538
5020	Longevity	1,474	1,129	1,164	869
5030	Overtime	852	2,713	3,000	3,600
5040	Insurance	29,740	33,946	30,300	30,300
5050	Social Security	10,828	11,522	13,813	14,637
5060	Temporary Hire	520	-	-	-
5070	Uniforms	799	1,069	1,300	1,575
5080	Termination Pay	(842)	2,042	2,500	500
5090	Worker's Compensation	3,537	1,386	2,500	2,500
5110	Retirement	35,362	23,753	30,696	32,526
5120	Special Qualification Pay	1,650	1,950	1,275	4,500
5130	Special Allowance	395	309	300	320
	SUB-TOTAL	<u>\$ 228,510</u>	<u>\$ 231,031</u>	<u>\$ 259,172</u>	<u>\$ 272,865</u>
SUPPLIES					
5210	Office Supplies	\$ 633	\$ 1,300	\$ 1,000	\$ 1,000
5240	Chemicals	155	4,020	12,000	8,000
5280	Fuel/Oil/Lubricants	12,216	8,274	14,000	9,000
5290	Household & Institutional	-	52	400	400
5330	Electrical Supplies	16	-	500	500
5340	Motor Vehicle Repair Material	1,411	2,566	6,500	6,500
5350	Equipment Repair & Maintenance	1,927	1,858	1,000	1,000
5360	Miscellaneous Repair & Maintenance	14,856	19,829	50,000	48,000
	SUB-TOTAL	<u>\$ 31,214</u>	<u>\$ 37,899</u>	<u>\$ 85,400</u>	<u>\$ 74,400</u>
CONTRACTUAL SERVICES					
5530	Engineering/Architectural	\$ 14,610	\$ 24,651	\$ 25,000	\$ 25,000
5540	Legal	-	-	20,000	20,000
5570	Telephone	1,969	8,001	2,600	2,600
5580	Postage	10	7	2,000	500
5590	Travel	2,183	2,887	3,000	3,000
5610	Printing & Binding	312	123	-	-
5620	Water Purchases	116,976	73,462	85,000	85,000
5640	Electricity	253,848	245,689	255,000	300,000
5660	Equipment Repair & Maintenance	6,339	5,443	5,000	5,000
5665	Information Technology	11,058	11,017	11,076	12,579
5710	Dues/Subscriptions/Memberships	980	340	1,500	1,500
5760	Rental Equipment	27,588	21,449	27,204	18,444
5770	Miscellaneous Contracted Services	79,202	95,589	200,000	107,000
5790	Depreciation Expense	448,143	426,464	465,000	465,000
	SUB-TOTAL	<u>\$ 963,218</u>	<u>\$ 915,122</u>	<u>\$ 1,102,380</u>	<u>\$ 1,045,623</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ 16,032	\$ 56,842	\$ 115,000	\$ 152,000
5831	Construction Cost	-	-	-	-
5840	Machinery & Equipment	15,644	-	-	25,000
	SUB-TOTAL	<u>\$ 31,676</u>	<u>\$ 56,842</u>	<u>\$ 115,000</u>	<u>\$ 452,000</u>
	GRAND TOTAL	<u>\$ 1,254,618</u>	<u>\$ 1,240,894</u>	<u>\$ 1,561,952</u>	<u>\$ 1,844,888</u>

60-53 PURIFICATION PLANT
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010 Salaries	\$ 242,236	\$ 229,211	\$ 243,172	\$ 254,870
5020 Longevity	3,593	2,678	1,995	1,246
5030 Overtime	27,956	27,486	40,000	33,000
5040 Insurance	42,287	49,032	40,000	40,000
5050 Social Security	19,062	19,343	22,144	22,802
5070 Uniforms	1,181	1,543	2,000	2,000
5080 Termination Pay	(837)	7,370	400	400
5090 Worker's Compensation	3,796	5,262	4,300	4,300
5100 Unemployment Compensation	4,590	6,705	-	-
5110 Retirement	64,392	40,823	49,209	50,671
5120 Special Qualification Pay	8,288	6,006	3,900	8,550
SUB-TOTAL	<u>\$ 416,544</u>	<u>\$ 395,459</u>	<u>\$ 407,120</u>	<u>\$ 417,839</u>
SUPPLIES				
5210 Office Supplies	\$ 6,093	\$ 4,051	\$ 7,250	\$ 7,250
5240 Chemicals	89,920	102,806	120,000	120,000
5280 Fuel/Oil/Lubricants	3,059	3,283	4,000	4,000
5290 Household & Institutional	1,139	1,082	1,500	1,500
5340 Motor Vehicle Repair Material	1,768	1,300	3,000	3,000
5350 Equipment Repair & Maintenance	-	16	9,000	9,000
5360 Miscellaneous Repair & Maintenance	30,169	64,387	85,000	85,000
SUB-TOTAL	<u>\$ 132,148</u>	<u>\$ 176,925</u>	<u>\$ 229,750</u>	<u>\$ 229,750</u>
CONTRACTUAL SERVICES				
5530 Engineering/Architectural	\$ 9,260	\$ 30,775	\$ 50,000	\$ 50,000
5570 Telephone	7,616	9,569	10,000	10,000
5580 Postage	2,115	1,804	5,000	5,000
5590 Travel	5,587	3,589	7,000	7,000
5610 Printing & Binding	-	176	500	500
5630 Gas	2,856	2,457	3,000	3,000
5640 Electricity	84,275	85,851	85,000	85,000
5660 Equipment Repair & Maintenance	3,072	6,760	3,000	3,000
5665 Technology Information	9,157	9,123	10,824	13,262
5700 Judgements & Damages	-	4,510	-	-
5710 Dues/Subscriptions/Memberships	2,071	1,322	1,500	1,500
5760 Rental Equipment	15,192	21,360	28,284	30,888
5770 Miscellaneous Contracted Services	96,807	870,132	140,000	140,000
5790 Depreciation Expense	333,629	376,165	334,000	334,000
SUB-TOTAL	<u>\$ 571,637</u>	<u>\$ 1,423,593</u>	<u>\$ 703,108</u>	<u>\$ 708,150</u>
CAPITAL OUTLAY				
5830 Improvements Other Than Buildings	\$ 83,618	\$ 33,700	\$ -	\$ 20,000
5840 Machinery & Equipment	\$ 73,299	-	66,000	373,000
SUB-TOTAL	<u>\$ 156,917</u>	<u>\$ 33,700</u>	<u>\$ 66,000</u>	<u>\$ 433,000</u>
GRAND TOTAL	<u>\$ 1,277,246</u>	<u>\$ 2,029,677</u>	<u>\$ 1,405,978</u>	<u>\$ 1,788,739</u>

60-54 WATER DISTRIBUTION
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010 Salaries	\$ 349,146	\$ 366,331	\$ 423,069	\$ 402,086
5020 Longevity	4,123	4,055	4,475	4,789
5030 Overtime	29,880	29,867	30,000	24,000
5040 Insurance	72,662	93,852	94,628	94,628
5050 Social Security	28,481	29,615	35,461	34,362
5070 Uniforms	2,522	3,902	4,800	4,800
5080 Termination Pay	4,666	7,173	-	-
5090 Worker's Compensation	6,815	9,527	11,000	11,000
5100 Unemployment Compensation	-	-	400	400
5110 Retirement	87,421	64,708	78,802	76,360
5120 Special Qualification Pay	7,825	5,875	6,000	18,300
SUB-TOTAL	<u>\$ 593,541</u>	<u>\$ 614,905</u>	<u>\$ 688,635</u>	<u>\$ 670,725</u>
SUPPLIES				
5210 Office Supplies	\$ 2,555	\$ 382	\$ 1,500	\$ 1,500
5240 Chemicals	57	866	200	200
5280 Fuel/Oil/Lubricants	19,436	13,992	20,000	20,000
5290 Household & Institutional	578	637	1,000	1,000
5320 Plumbing Supplies	126	-	-	-
5340 Motor Vehicle Repair Material	12,058	7,780	12,000	12,000
5350 Equipment Repair & Maintenance	3,631	857	14,500	14,500
5360 Miscellaneous Repair & Maintenance	155,106	177,736	170,000	170,000
SUB-TOTAL	<u>\$ 193,547</u>	<u>\$ 202,250</u>	<u>\$ 219,200</u>	<u>\$ 219,200</u>
CONTRACTUAL SERVICES				
5530 Engineering/Architectural	\$ 8,070	\$ 20,033	\$ 15,000	\$ 15,000
5540 Legal	2,382	3,873	2,500	2,500
5570 Telephone	4,847	4,974	5,200	5,200
5580 Postage	-	-	-	-
5590 Travel	2,819	1,443	5,000	5,000
5610 Printing & Binding	-	929	-	-
5630 Gas	-	-	600	600
5640 Electricity	1,492	1,338	2,000	2,000
5660 Equipment Repair & Maintenance	16,630	15,424	21,000	21,000
5665 Technology Information	9,515	9,480	11,403	10,208
5710 Dues/Subscriptions/Memberships	2,637	1,350	1,500	1,500
5760 Rental Equipment	71,934	108,223	119,304	122,340
5770 Miscellaneous Contracted Services	38,115	58,763	38,000	38,000
5790 Depreciation Expense	283,450	302,484	289,200	289,200
SUB-TOTAL	<u>\$ 441,891</u>	<u>\$ 528,314</u>	<u>\$ 510,707</u>	<u>\$ 512,548</u>
CAPITAL OUTLAY				
5820 Buildings	\$ -	\$ -	\$ -	\$ -
5830 Improvements Other Than Buildings	35,700	49,557	-	-
5831 Construction Cost	323,425	-	-	-
SUB-TOTAL	<u>\$ 359,125</u>	<u>\$ 49,557</u>	<u>\$ -</u>	<u>\$ 6,500</u>
GRAND TOTAL	<u>\$ 1,588,104</u>	<u>\$ 1,395,026</u>	<u>\$ 1,418,542</u>	<u>\$ 1,408,973</u>

60-55 WASTEWATER COLLECTION
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 85,597	\$ 79,139	\$ 99,797	\$ 141,177
5020	Longevity	783	730	810	934
5030	Overtime	8,544	10,436	11,500	11,000
5040	Insurance	11,196	12,906	17,500	17,500
5050	Social Security	7,318	6,955	8,634	11,751
5070	Uniforms	210	599	750	750
5080	Termination Pay	205	916	750	500
5090	Worker's Compensation	855	1,087	2,500	2,500
5100	Unemployment Compensation	-	229	-	-
5110	Retirement	23,669	13,752	19,186	26,114
5120	Special Qualification Pay	400	-	-	-
	SUB-TOTAL	<u>\$ 138,777</u>	<u>\$ 126,749</u>	<u>\$ 161,427</u>	<u>\$ 212,226</u>
SUPPLIES					
5210	Office Supplies	\$ 469	\$ 164	\$ 500	\$ 500
5240	Chemicals	1,322	-	500	500
5280	Fuel/Oil/Lubricants	3,352	3,026	3,000	3,000
5290	Household & Institutional	221	-	500	500
5340	Motor Vehicle Repair Material	1,973	387	2,000	2,000
5350	Equipment Repair & Maintenance	2,456	819	3,500	3,500
5360	Miscellaneous Repair & Maintenance	22,393	14,196	25,000	25,000
	SUB-TOTAL	<u>\$ 32,186</u>	<u>\$ 18,592</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>
CONTRACTUAL SERVICES					
5530	Engineering/Architectural	\$ 1,280	\$ -	\$ 3,000	\$ 3,000
5570	Telephone	361	645	1,000	1,000
5590	Travel	215	-	1,000	1,000
5660	Equipment Repair & Maintenance	3,674	1,662	4,000	4,000
5665	Technology Improvements	2,568	2,559	2,825	2,792
5710	Dues/Subscriptions/Memberships	237	100	500	500
5760	Rental Equipment	22,188	20,340	21,060	21,792
5770	Miscellaneous Contracted Services	23,274	3,619	25,000	25,000
5790	Depreciation Expense	60,715	61,143	66,270	66,270
	SUB-TOTAL	<u>\$ 114,512</u>	<u>\$ 90,068</u>	<u>\$ 124,655</u>	<u>\$ 125,354</u>
CAPITAL OUTLAY					
5820	Buildings	\$ -	\$ -	\$ -	\$ -
5830	Improvements Other Than Buildings	29,400	-	25,000	-
5831	Construction Cost	-	-	-	-
	SUB-TOTAL	<u>\$ 29,400</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>
	GRAND TOTAL	<u><u>\$ 314,875</u></u>	<u><u>\$ 235,409</u></u>	<u><u>\$ 346,082</u></u>	<u><u>\$ 372,580</u></u>

60-56 WASTEWATER TREATMENT
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 177,216	\$ 172,895	\$ 202,078	\$ 202,872
5020	Longevity	3,854	3,034	3,701	2,656
5030	Overtime	16,547	20,127	22,000	14,000
5040	Insurance	40,767	43,947	35,477	35,477
5050	Social Security	14,618	14,239	18,085	17,899
5070	Uniforms	776	1,428	1,800	1,800
5080	Termination Pay	(639)	1,303	1,500	500
5090	Worker's Compensation	3,350	2,865	5,000	5,000
5110	Retirement	51,535	30,957	40,189	39,776
5120	Special Qualification Pay	7,075	5,931	7,125	13,950
	SUB-TOTAL	<u>\$ 315,099</u>	<u>\$ 296,726</u>	<u>\$ 336,955</u>	<u>\$ 333,930</u>
SUPPLIES					
5210	Office Supplies	\$ 1,414	\$ 628	\$ 1,500	\$ 1,500
5240	Chemicals	39,550	32,258	50,000	50,000
5280	Fuel/Oil/Lubricants	3,737	2,759	6,000	6,000
5290	Household & Institutional	1,724	1,626	2,000	2,000
5320	Plumbing Supplies	3,263	-	500	500
5330	Electrical Supplies	207	-	1,000	1,000
5340	Motor Vehicle Repair Material	2,333	1,415	2,000	2,000
5350	Equipment Repair & Maintenance	2,795	522	7,000	7,000
5360	Miscellaneous Repair & Maintenance	52,409	17,181	65,000	65,000
	SUB-TOTAL	<u>\$ 107,432</u>	<u>\$ 56,389</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>
CONTRACTUAL SERVICES					
5530	Engineering/Architectural	\$ 2,894	\$ 1,720	\$ 10,000	\$ 10,000
5570	Telephone	13,413	10,610	15,000	15,000
5580	Postage	1,778	2,235	4,500	4,500
5590	Travel	770	565	1,000	1,000
5630	Gas	571	602	2,000	2,000
5640	Electricity	119,360	118,014	120,000	120,000
5660	Equipment Repair & Maintenance	6,587	3,721	5,000	5,000
5665	Technology Improvements	9,663	9,627	8,901	10,471
5710	Dues/Subscriptions/Memberships	400	300	1,000	1,000
5760	Rental Equipment	46,656	43,644	45,168	46,752
5770	Miscellaneous Contracted Services	143,923	149,785	171,000	171,000
5790	Depreciation Expense	358,174	360,306	359,300	359,300
	SUB-TOTAL	<u>\$ 704,189</u>	<u>\$ 701,129</u>	<u>\$ 742,869</u>	<u>\$ 746,023</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ 45,017	\$ -	\$ -	\$ 20,000
5831	Construction Cost	-	-	-	-
5840	Machinery & Equipment	\$ 36,522	\$ -	\$ 26,000	\$ 273,000
	SUB-TOTAL	<u>\$ 81,539</u>	<u>\$ -</u>	<u>\$ 26,000</u>	<u>\$ 293,000</u>
	GRAND TOTAL	<u>\$ 1,208,259</u>	<u>\$ 1,054,244</u>	<u>\$ 1,240,824</u>	<u>\$ 1,507,953</u>

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

ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
60-43 2021 TWDB BOND WATER SYSTEM				
5530 Engineering Costs	\$ -	\$ 6,177	\$ -	\$ -
5600 Advertising	-	365	-	-
5950 Bond Costs	-	-	-	1,500
5960 Principal Retirement	-	-	-	103,000
5970 Interest Expense	-	-	27,500	17,253
5980 Fiscal Charges	-	-	-	-
SUB-TOTAL	<u>\$ -</u>	<u>\$ 6,542</u>	<u>\$ 27,500</u>	<u>\$ 121,753</u>
60-44 2021 TWDB BOND SEWER SYSTEM				
5530 Engineering Costs	\$ -	\$ 2,407	\$ -	\$ -
5600 Advertising	-	365	-	-
5950 Bond Costs	-	-	-	1,500
5960 Principal Retirement	-	-	-	110,000
5970 Interest Expense	-	-	27,500	21,386
5980 Fiscal Charges	-	-	-	-
SUB-TOTAL	<u>\$ -</u>	<u>\$ 2,772</u>	<u>\$ 27,500</u>	<u>\$ 132,886</u>
60-47 2014 TWDB BOND WELL FIELD				
5950 Bond Costs	\$ 1,500	\$ 1,500	\$ 1,700	\$ 1,700
5960 Principal Retirement	95,000	95,000	95,000	95,000
5970 Interest Expense	29,835	28,972	29,026	28,057
5980 Fiscal Charges	-	-	-	-
SUB-TOTAL	<u>\$ 126,335</u>	<u>\$ 125,472</u>	<u>\$ 125,726</u>	<u>\$ 124,757</u>
60-48 2015 BOND REFUNDING				
5950 Bond Costs	\$ 1,600	\$ 2,365	\$ 1,600	\$ 1,600
5960 Principal Retirement	605,000	550,000	1,210,000	1,250,000
5970 Interest Expense	253,239	230,404	220,575	184,275
5980 Fiscal Charges	(95,279)	(95,279)	(95,279)	(95,279)
SUB-TOTAL	<u>\$ 764,560</u>	<u>\$ 687,490</u>	<u>\$ 1,336,896</u>	<u>\$ 1,340,596</u>
60-49 2016 TWDB BOND WATER SYSTEM				
5831 Construction Costs	\$ (32,716)	\$ 1,192,202	\$ -	\$ -
5950 Bond Costs	1,600	1,600	1,800	1,800
5960 Principal Retirement	245,000	245,000	245,000	245,000
5970 Interest Expense	16,882	16,513	16,836	16,836
5980 Fiscal Charges	-	-	-	-
SUB-TOTAL	<u>\$ 230,766</u>	<u>\$ 1,455,315</u>	<u>\$ 263,636</u>	<u>\$ 263,636</u>
60-57 2011 BOND REFUNDING				
5950 Bond Costs	\$ 1,700	\$ 1,450	\$ -	\$ -
5960 Principal Retirement	535,000	625,000	-	-
5970 Interest Expense	30,954	14,645	-	-
5980 Fiscal Charges	(29,815)	(29,815)	-	-
SUB-TOTAL	<u>\$ 537,839</u>	<u>\$ 611,280</u>	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL	<u>\$ 1,659,500</u>	<u>\$ 2,888,871</u>	<u>\$ 1,781,258</u>	<u>\$ 1,983,628</u>

62-62 EMERGENCY MEDICAL SERVICE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 632,982	\$ 687,143	\$ 676,863	\$ 753,989
5020	Longevity	8,963	8,935	8,602	9,022
5030	Overtime	90,044	62,689	100,000	68,000
5040	Insurance	105,421	132,724	126,725	133,000
5050	Social Security	13,502	13,646	16,200	17,791
5070	Uniforms	12,034	437	10,000	10,000
5080	Termination Pay	3,487	39,445	2,500	38,320
5090	Worker's Compensation	3,946	8,068	6,500	8,000
5110	Retirement	445,346	368,178	145,803	160,116
5120	Special Qualification Pay	20,700	20,981	22,050	19,350
	SUB-TOTAL	<u>\$ 1,336,425</u>	<u>\$ 1,342,246</u>	<u>\$ 1,115,243</u>	<u>\$ 1,218,440</u>
SUPPLIES					
5210	Office Supplies	\$ 796	\$ 77	\$ 1,000	\$ 1,000
5240	Chemicals	58	-	700	700
5280	Fuel/Oil/Lubricants	8,657	6,578	9,000	8,000
5340	Motor Vehicle Repair Material	22,843	2,773	6,000	6,000
5350	Equipment Repair & Maintenance	-	312	300	300
5360	Miscellaneous Repair & Maintenance	34,572	25,239	35,000	35,000
5380	Doubtful Account Expense	382,386	297,888	340,000	340,000
	SUB-TOTAL	<u>\$ 449,312</u>	<u>\$ 332,867</u>	<u>\$ 392,000</u>	<u>\$ 391,000</u>
CONTRACTUAL SERVICES					
5540	Legal	\$ 1,704	\$ 8,680	\$ 2,000	\$ 8,000
5550	Medical	-	2,475	-	-
5560	Other Professional	-	-	-	-
5570	Telephone	4,422	4,083	4,500	4,500
5590	Travel	12,662	11,653	10,000	10,000
5610	Printing & Binding	-	-	-	-
5630	Gas	2,433	1,921	2,500	2,000
5640	Electricity	5,661	5,267	7,000	6,000
5660	Equipment Repair & Maintenance	5,180	6,648	6,000	6,000
5665	Technology Information	12,966	12,918	14,677	13,631
5710	Dues/Subscriptions/Memberships	7,224	5,266	5,000	5,000
5720	Franchise Fee	54,204	45,452	45,136	44,938
5740	Administrative Tax	177,084	187,026	186,730	190,015
5760	Rental Equipment	141,462	188,542	209,532	145,632
5770	Miscellaneous Contracted Services	18,518	11,385	20,000	20,000
5790	Depreciation Expense	19,787	19,453	28,704	20,000
	SUB-TOTAL	<u>\$ 463,307</u>	<u>\$ 510,769</u>	<u>\$ 541,779</u>	<u>\$ 475,716</u>
CAPITAL OUTLAY					
5840	Machinery & Equipment	\$ 23,496	\$ -	\$ -	\$ -
	SUB-TOTAL	<u>\$ 23,496</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEBT SERVICE					
5960	Principal Retirement	\$ 4,699	\$ 4,699	\$ 4,699	\$ 4,699
5970	Interest Expense	308	308	-	308
	SUB-TOTAL	<u>\$ 5,007</u>	<u>\$ 5,007</u>	<u>\$ 4,699</u>	<u>\$ 5,007</u>
	GRAND TOTAL	<u>\$ 2,277,547</u>	<u>\$ 2,190,889</u>	<u>\$ 2,053,721</u>	<u>\$ 2,090,163</u>

63-63 REFUSE RESIDENTIAL
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 214,708	\$ 197,628	\$ -	\$ -
5020	Longevity	5,294	4,999	-	-
5030	Overtime	2,886	5,213	-	-
5040	Insurance	56,285	53,523	-	-
5050	Social Security	16,237	15,203	-	-
5070	Uniforms	1,081	1,107	-	-
5080	Termination Pay	4,710	(1,149)	-	-
5090	Worker's Compensation	5,005	6,525	-	-
5110	Retirement	52,778	35,094	-	-
5120	Special Qualification Pay	450	450	-	-
5130	Special Allowance	525	1,085	-	-
	SUB-TOTAL	<u>\$ 359,959</u>	<u>\$ 319,678</u>	<u>\$ -</u>	<u>\$ -</u>
SUPPLIES					
5210	Office Supplies	\$ 86	\$ 209	\$ -	\$ -
5240	Chemicals	342	13	-	-
5280	Fuel/Oil/Lubricants	65,887	47,902	-	-
5290	Household & Institutional	55	46	-	-
5340	Motor Vehicle Repair Material	34,778	22,617	-	-
5350	Equipment Repair & Maintenance	14,392	8,958	-	-
5360	Miscellaneous Repair & Maintenance	24,086	59,393	-	-
5380	Doubtful Account Expense	10,508	18,678	-	-
	SUB-TOTAL	<u>\$ 150,134</u>	<u>\$ 157,816</u>	<u>\$ -</u>	<u>\$ -</u>
CONTRACTUAL SERVICES					
5540	Legal	\$ 140	\$ 7,159	\$ -	\$ -
5570	Telephone	1,177	1,117	-	-
5590	Travel	650	-	-	-
5660	Equipment Repair & Maintenance	53,906	93,345	-	-
5665	Technology Improvements	7,352	7,325	-	-
5710	Dues/Subscriptions/Memberships	110	144	-	-
5720	Franchise Fee	73,020	64,248	-	-
5740	Administrative Tax	189,132	194,422	-	-
5760	Rental Equipment	63,594	72,732	-	-
5770	Miscellaneous Contracted Services	196,880	254,188	-	-
5790	Depreciation Expense	3,296	4,029	-	-
	SUB-TOTAL	<u>\$ 589,257</u>	<u>\$ 698,709</u>	<u>\$ -</u>	<u>\$ -</u>
	GRAND TOTAL	<u>\$ 1,099,350</u>	<u>\$ 1,176,203</u>	<u>\$ -</u>	<u>\$ -</u>

*2021 Departments were consolidated into Disposal 64

63-64 REFUSE DISPOSAL & RECYCLING
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 68,581	\$ 73,348	\$ 221,911	\$ 212,119
5020	Longevity	1,014	390	1,385	2,750
5030	Overtime	341	654	-	3,300
5040	Insurance	10,938	12,113	33,000	41,000
5050	Social Security	9,473	9,706	22,077	21,573
5060	Temporary Hire	52,513	51,718	53,946	62,937
5070	Uniforms	429	463	800	800
5080	Termination Pay	571	871	7,190	-
5090	Worker's Compensation	3,544	1,983	7,600	9,300
5110	Retirement	15,820	10,765	39,889	37,242
5120	Special Qualification Pay	-	-	900	900
5130	Special Allowance	525	1,085	3,254	-
	SUB-TOTAL	<u>\$ 163,749</u>	<u>\$ 163,096</u>	<u>\$ 392,897</u>	<u>\$ 392,866</u>
SUPPLIES					
5210	Office Supplies	\$ 394	\$ 499	\$ 100	\$ 100
5240	Chemicals	8	19	100	-
5280	Fuel/Oil/Lubricants	8,838	12,633	6,000	21,000
5290	Household & Institutional	222	81	240	240
5340	Motor Vehicle Repair Material	8,156	10,428	5,000	10,000
5350	Equipment Repair & Maintenance	7,374	3,644	5,000	5,000
5360	Miscellaneous Repair & Maintenance	8,932	4,651	5,000	5,000
5380	Doubtful Account Expence	-	-	10,000	10,000
	SUB-TOTAL	<u>\$ 33,924</u>	<u>\$ 31,955</u>	<u>\$ 31,440</u>	<u>\$ 51,340</u>
CONTRACTUAL SERVICES					
5520	Consultant	\$ -	\$ -	\$ -	\$ -
5530	Engineering/Architectural	4,001	9,659	-	2,100
5570	Telephone	2,856	3,368	2,800	2,500
5590	Travel	1,023	319	-	-
5620	Water	542	540	600	500
5640	Electricity	3,568	3,161	3,200	2,100
5660	Equipment Repair & Maintenance	30,756	15,628	17,000	17,000
5665	Technology Information	4,735	4,717	7,258	12,646
5710	Dues/Subscriptions/Memberships	171	-	-	-
5720	Franchise Fee	-	-	48,899	40,386
5740	Administrative Tax	-	-	173,225	144,888
5760	Rental Equipment	56,460	52,476	68,304	56,208
5770	Miscellaneous Contracted Services	125,577	40,942	1,098,638	860,000
5790	Depreciation Expence	29,761	25,904	34,700	34,700
	SUB-TOTAL	<u>\$ 259,450</u>	<u>\$ 156,714</u>	<u>\$ 1,454,624</u>	<u>\$ 1,173,028</u>
CAPITAL OUTLAY					
5820	Buildings	\$ -	\$ -	\$ -	\$ -
5830	Improvements Other Than Buildings	-	38,560	30,000	-
5840	Machinery & Equipment	35,158	-	-	-
	SUB-TOTAL	<u>\$ 35,158</u>	<u>\$ 38,560</u>	<u>\$ 30,000</u>	<u>\$ -</u>
DEBT SERVICE					
5950	Bond Costs	\$ -	\$ -	\$ -	\$ -
5960	Principal Retirement	93,054	96,484	40,987	-
5970	Interest Expence	6,844	3,414	637	-
	SUB-TOTAL	<u>\$ 99,898</u>	<u>\$ 99,898</u>	<u>\$ 41,624</u>	<u>\$ -</u>
INTERFUND TRANSFERS					
5990	Transfers out	\$ -	\$ -	\$ -	\$ 80,000
	SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,000</u>
	GRAND TOTAL	<u>\$ 592,179</u>	<u>\$ 490,223</u>	<u>\$ 1,950,585</u>	<u>\$ 1,617,234</u>

*2021 Departments were consolidated into Disposal 64

63-65 REFUSE COMMERCIAL
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010 Salaries	\$ 120,629	\$ 117,092	\$ -	\$ -
5020 Longevity	1,249	880	-	-
5030 Overtime	3,790	5,344	-	-
5040 Insurance	22,282	26,297	-	-
5050 Social Security	9,549	9,242	-	-
5070 Uniforms	281	173	-	-
5080 Termination Pay	(1,679)	464	-	-
5090 Worker's Compensation	1,825	2,206	-	-
5110 Retirement	27,334	18,972	-	-
5120 Special Qualification Pay	450	450	-	-
5130 Special Allowance	525	1,085	-	-
SUB-TOTAL	<u>\$ 186,235</u>	<u>\$ 182,205</u>	<u>\$ -</u>	<u>\$ -</u>
SUPPLIES				
5210 Office Supplies	\$ -	\$ 3	\$ -	\$ -
5240 Chemicals	13	15	-	-
5280 Fuel/Oil/Lubricants	41,315	24,263	-	-
5290 Household & Institutional	49	53	-	-
5340 Motor Vehicle Repair Material	33,414	25,891	-	-
5350 Equipment Repair & Maintenance	3,379	-	-	-
5360 Miscellaneous Repair & Maintenance	5,500	4,649	-	-
SUB-TOTAL	<u>\$ 83,670</u>	<u>\$ 54,874</u>	<u>\$ -</u>	<u>\$ -</u>
CONTRACTUAL SERVICES				
5570 Telephone	\$ 273	\$ 290	\$ -	\$ -
5590 Travel	56	-	-	-
5660 Equipment Repair & Maintenance	30,362	22,848	-	-
5665 Technology Improvements	4,813	4,795	-	-
5760 Rental Equipment	100,032	68,460	-	-
5770 Miscellaneous Contracted Services	166,070	169,504	-	-
SUB-TOTAL	<u>\$ 301,606</u>	<u>\$ 265,897</u>	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL	<u><u>\$ 571,511</u></u>	<u><u>\$ 502,976</u></u>	<u><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>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES					
5010	Salaries	\$ 452,193	\$ 523,043	\$ 513,487	\$ 482,162
5020	Longevity	4,428	4,903	5,627	4,820
5030	Overtime	1,632	2,719	1,300	7,635
5040	Insurance	83,786	122,809	116,000	116,000
5050	Social Security	33,877	38,371	40,003	38,175
5070	Uniforms	1,652	3,371	2,340	2,340
5080	Termination Pay	5,926	5,302	1,000	500
5090	Worker's Compensation	11,255	8,547	9,000	9,000
5100	Unemployment Compensation	7,959	1,895	-	-
5110	Retirement	107,640	74,360	88,895	84,833
5120	Special Qualification Pay	1,500	1,500	1,500	3,900
5130	Special Allowance	-	-	-	-
	SUB-TOTAL	<u>\$ 711,848</u>	<u>\$ 786,820</u>	<u>\$ 779,152</u>	<u>\$ 749,365</u>
SUPPLIES					
5210	Office Supplies	\$ 2,062	\$ 2,501	\$ 3,000	\$ 3,000
5240	Chemicals	4,830	203	5,000	5,000
5280	Fuel/Oil/Lubricants	8,151	7,582	10,000	8,000
5290	Household & Institutional	1,736	1,550	2,000	1,500
5340	Motor Vehicle Repair Material	7,619	5,199	6,000	6,000
5350	Equipment Repair & Maintenance	675	1,948	2,000	2,000
5360	Miscellaneous Repair & Maintenance	20,546	10,864	25,000	15,700
	SUB-TOTAL	<u>\$ 45,619</u>	<u>\$ 29,847</u>	<u>\$ 53,000</u>	<u>\$ 41,200</u>
CONTRACTUAL SERVICES					
5570	Telephone	\$ 5,984	\$ 6,667	\$ 6,000	\$ 6,000
5580	Postage	-	54	-	-
5610	Printing & Binding	-	395	-	-
5630	Gas	11,542	11,130	12,000	12,000
5640	Electricity	5,767	6,244	7,000	7,000
5660	Equipment Repair & Maintenance	1,640	2,835	2,000	2,300
5665	Technology Information	11,660	11,617	15,140	17,124
5710	Dues/Subscriptions/Memberships	259	355	250	250
5740	Administrative Tax	159,984	175,563	192,501	230,406
5750	Insurance	55,173	57,517	55,000	57,000
5770	Miscellaneous Contracted Services	16,131	27,688	15,000	20,000
5790	Depreciation Expense	367,310	406,833	425,600	425,600
	SUB-TOTAL	<u>\$ 635,450</u>	<u>\$ 706,898</u>	<u>\$ 730,491</u>	<u>\$ 777,680</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ 12,365	\$ -	\$ -	\$ -
5840	Machinery & Equipment	34,787	349,794	86,500	2,095,000
5850	Vehicles	259,664	501,081	230,000	1,320,500
	SUB-TOTAL	<u>\$ 306,816</u>	<u>\$ 850,875</u>	<u>\$ 316,500</u>	<u>\$ 3,415,500</u>
DEBT SERVICE					
5960	Principal Retirement	\$ 71,343	\$ 73,394	\$ 217,557	\$ 145,717
5970	Interest Expense	6,309	19,698	20,814	15,002
	SUB-TOTAL	<u>\$ 77,652</u>	<u>\$ 93,092</u>	<u>\$ 238,371</u>	<u>\$ 160,719</u>
	GRAND TOTAL	<u>\$ 1,777,385</u>	<u>\$ 2,467,532</u>	<u>\$ 2,117,514</u>	<u>\$ 5,144,464</u>

70-75 INFORMATION TECHNOLOGY
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
PERSONAL SERVICES				
5010 Salaries	\$ 81,281	\$ 83,963	\$ 85,463	\$ 92,367
5020 Longevity	215	275	335	395
5030 Overtime	-	-	5,000	-
5040 Insurance	11,299	13,279	13,280	13,280
5050 Social Security	6,271	6,334	7,221	7,372
5060 Temporary Hire	4,600	3,600	3,600	3,600
5070 Uniforms	-	-	200	200
5080 Termination Pay	678	227	-	-
5110 Retirement	18,968	12,803	15,436	15,770
SUB-TOTAL	<u>\$ 123,312</u>	<u>\$ 120,481</u>	<u>\$ 130,535</u>	<u>\$ 132,984</u>
SUPPLIES				
5210 Office Supplies	\$ 2,904	\$ 2,872	\$ 3,000	\$ 3,000
5280 Fuel/Oil/Lubricants	383	245	500	500
5290 Household & Institutional	-	57	-	-
5300 Technology Supplies	-	-	-	-
5340 Motor Vehicle Repair Material	44	22	200	200
5350 Equipment Repair & Maintenance	-	-	200	200
5360 Miscellaneous Repair & Maintenance	138	732	200	200
SUB-TOTAL	<u>\$ 3,469</u>	<u>\$ 3,928</u>	<u>\$ 4,100</u>	<u>\$ 4,100</u>
CONTRACTUAL SERVICES				
5570 Telephone	\$ 2,385	\$ 2,629	\$ 3,000	\$ 3,000
5580 Postage	-	47	-	-
5590 Travel	-	-	500	500
5640 Electricity	3,986	2,816	5,000	3,000
5660 Equipment Repair & Maintenance	1,312	1,502	1,500	1,500
5710 Dues/Subscriptions/Memberships	-	-	300	300
5740 Administrative Tax	14,712	14,748	15,066	15,253
5760 Rental Equipment	4,392	4,524	5,604	7,020
5770 Miscellaneous Contracted Services	126	303	125	125
SUB-TOTAL	<u>\$ 26,913</u>	<u>\$ 26,569</u>	<u>\$ 31,095</u>	<u>\$ 30,698</u>
GRAND TOTAL	<u>\$ 153,694</u>	<u>\$ 150,978</u>	<u>\$ 165,730</u>	<u>\$ 167,782</u>

82-82 CEMETERY
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 26,305	\$ 27,104	\$ 27,824	\$ 13,429
5020	Longevity	760	790	820	-
5030	Overtime	184	490	300	-
5040	Insurance	5,653	6,642	6,650	-
5050	Social Security	1,958	2,022	2,260	3,320
5060	Temporary Hire	-	-	-	29,970
5090	Worker's Compensation	-	-	-	200
5110	Retirement	5,053	5,238	5,022	2,283
5120	Special Qualification Pay	599	599	600	-
	<i>SUB-TOTAL</i>	<u>\$ 40,512</u>	<u>\$ 42,885</u>	<u>\$ 43,476</u>	<u>\$ 49,202</u>
<i>SUPPLIES</i>					
5350	Equipment Repair & Maintenance	\$ -	\$ -	\$ -	\$ -
5360	Miscellaneous Repair & Maintenance	3,535	2,004	3,500	3,500
	<i>SUB-TOTAL</i>	<u>\$ 3,535</u>	<u>\$ 2,004</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>
<i>CONTRACTUAL SERVICES</i>					
5580	Postage	\$ -	\$ -	\$ -	\$ -
5640	Electricity	108	100	120	120
5660	Equipment Repair & Maintenance	2,821	2,820	2,500	2,500
	<i>SUB-TOTAL</i>	<u>\$ 2,929</u>	<u>\$ 2,920</u>	<u>\$ 2,620</u>	<u>\$ 2,620</u>
<i>CAPITAL OUTLAY</i>					
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ -	\$ 5,000
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>
	<i>GRAND TOTAL</i>	<u>\$ 46,976</u>	<u>\$ 47,809</u>	<u>\$ 49,596</u>	<u>\$ 60,322</u>

85-85 EMPLOYEES' BENEFIT FUND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>
<i>CONTRACTUAL SERVICES</i>				
5500 Insurance Administrator Fee	\$ 496,043	\$ 497,803	\$ 480,000	\$ 480,000
5501 Life Insurance Premium	8,852	6,306	9,000	9,000
5800 Employees' Insurance Claims	<u>1,858,686</u>	<u>1,851,527</u>	<u>1,560,000</u>	<u>1,560,000</u>
<i>SUB-TOTAL</i>	<u>\$ 2,363,581</u>	<u>\$ 2,355,636</u>	<u>\$ 2,049,000</u>	<u>\$ 2,049,000</u>
 <i>GRAND TOTAL</i>	 <u>\$ 2,363,581</u>	 <u>\$ 2,355,636</u>	 <u>\$ 2,049,000</u>	 <u>\$ 2,049,000</u>

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



PROFESSIONALISM INTEGRITY CONTINUOUS IMPROVEMENT TEAMWORK

7.
Personnel Schedule
Departmental Analysis

**PERSONNEL SCHEDULE
2021-2022 BUDGET**

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

**PERSONNEL SCHEDULE
2021-2022 BUDGET**

PAY GRADE*	POSITIONS	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022
01-13 PARKS AND RECREATION					
Unclassified	Director	0.25	0.25	0.25	0.00
15	Superintendent	0.25	0.25	0.25	0.50
7	Parks Worker	4.75	4.75	4.75	6.00
P/T	Seasonal Parks Worker	3.00	3.00	3.00	0.00
01-15 GOLF COURSE					
15	Superintendent	0.25	0.25	0.25	0.25
01-16 SWIMMING POOL					
15	Superintendent	0.25	0.25	0.25	0.00
P/T	Seasonal Part Time:				
	Pool Manager	1.00	1.00	1.00	1.00
	Assistant Pool Manager	1.00	1.00	1.00	1.00
	Senior Lifeguard	2.00	2.00	2.00	2.00
	Lifeguard	18.00	18.00	18.00	18.00
01-17 AIRPORT					
7	Parks Worker	0.50	0.50	0.50	0.00
25-25 SENIOR NUTRITION ACTIVITIES PROGRAM					
15	Director	1.00	1.00	1.00	1.00
8	Food Service Supervisor	1.00	1.00	1.00	1.00
8	Secretary	1.00	1.00	1.00	1.00
7	Full Time Cook	1.00	1.00	1.00	1.00
P/T	Part Time:				
	Van Driver	1.00	0.00	0.00	0.00
	Kitchen Aide II	0.00	1.00	1.00	1.00
	Center Clerk	1.00	1.00	1.00	0.00
60-51 BILLING AND COLLECTIONS					
12	Chief Clerk	1.00	1.00	1.00	1.00
8	Clerk	2.00	2.00	1.50	1.50
60-52 SOURCE OF SUPPLY					
Unclassified	Director	0.20	0.20	0.20	0.20
12	Water Production Foreman	0.00	0.00	0.00	1.00
10	Operator	0.25	0.25	0.25	0.25
10	Operator/Pumper	2.00	2.00	2.00	1.00
8	Secretary	0.50	0.50	0.50	0.50
10	Lake keeper/Pumper	1.00	1.00	1.00	1.00
60-53 WATER PURIFICATION					
Unclassified	Director	0.20	0.20	0.20	0.20
14	Operations/Maintenance Supervisor	0.50	0.50	0.50	0.50
10	Operator	0.50	0.50	0.50	0.50
10	Water Plant Operator	3.00	3.00	3.00	3.00
12	Senior Water Plant Operator	1.00	1.00	1.00	1.00
8	Information Officer	0.00	0.00	0.00	0.25

**PERSONNEL SCHEDULE
2021-2022 BUDGET**

PAY GRADE*	POSITIONS	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022
60-54 WATER DISTRIBUTION					
Unclassified	Director	0.20	0.20	0.20	0.20
13	Customer Service Representative	1.00	1.00	1.00	1.00
12	Foreman	1.00	1.00	1.00	1.00
8	Meter Reader	3.00	3.00	3.00	3.00
9	Equipment Operator II	1.00	2.00	2.00	2.00
8	Utility Crew Member	4.00	4.00	4.00	3.00
60-55 WASTEWATER COLLECTION					
Unclassified	Director	0.20	0.20	0.20	0.20
9	Equipment Operator II	2.00	1.00	1.00	1.00
8	Utility Crew Member	0.00	0.00	0.00	2.00
60-56 WASTEWATER TREATMENT					
Unclassified	Director	0.20	0.20	0.20	0.20
14	Operation/Maintenance Supervisor	0.50	0.50	0.50	0.50
10	Operator	0.25	0.25	0.25	0.25
11	Wastewater Plant Operator	2.00	2.00	2.00	2.00
10	Relief Pumper/Operator	1.00	1.00	1.00	1.00
62-62 EMERGENCY MEDICAL SERVICES					
Unclassified	Emergency Services Director	0.50	0.50	0.50	0.50
17	Assistant Fire Chief	1.50	1.50	1.50	1.50
16	Lieutenant	3.00	3.00	3.00	3.00
13	Paramedic/EMT	5.00	5.00	5.00	5.00
13	Training Officer	0.50	0.50	0.50	0.50
13	Fire Marshal	0.50	0.50	0.50	0.50
10	Insurance Administrator	1.00	1.00	1.00	1.00
8	Information Officer	0.00	0.00	0.00	0.25
63-63 REFUSE COLLECTION-RESIDENTIAL					
Unclassified	Director	0.25	0.25	0.00	0.00
12	Foreman	0.50	0.50	0.00	0.00
7	Refuse Collection Operator	5.00	5.00	0.00	0.00
63-64 REFUSE DISPOSAL					
Unclassified	Assistant CM of Operations	0.25	0.25	0.75	0.25
12	Foreman	0.00	0.00	1.00	1.00
8	Equipment Operator II	1.00	1.00	2.00	2.00
7	Refuse Collection Operator	0.00	0.00	0.00	1.00
8	Clerk	0.25	0.25	0.50	0.50
P/T	Part Time: Landfill/ Drop Off Center Attendant	9.00	9.00	6.00	7.00
63-65 REFUSE COLLECTION-COMMERCIAL					
Unclassified	Director	0.25	0.25	0.00	0.00
12	Foreman	0.50	0.50	0.00	0.00
8	Clerk	0.25	0.25	0.00	0.00
7	Refuse Collection Operator	2.00	2.00	0.00	0.00

**PERSONNEL SCHEDULE
2021-2022 BUDGET**

PAY GRADE*	POSITIONS	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022
70-71 CENTRAL GARAGE AND STORES					
Unclassified	Assistant Dir. Of Operations	0.50	0.50	0.50	0.50
16	Internal Service Manager	1.00	1.00	1.00	1.00
Unclassified	General Ledger Accountant	1.00	1.00	1.00	1.00
13	Mechanic	2.00	2.00	2.00	2.00
8	Clerk	1.00	1.00	1.00	1.00
10	Building Maintenance Tech	1.00	2.00	2.00	2.00
10	Welder/Mechanic Assistant	1.00	1.00	0.00	0.00
10	Tech I	1.00	1.00	1.00	1.00
7	Service Technician	2.00	2.00	2.00	1.00
70-75 INFORMATION TECHNOLOGY					
Unclassified	Chief Information Tech Officer	1.00	1.00	1.00	1.00
11 - Part Time	IT Technician	1.00	1.00	1.00	1.00
82-82 CEMETERY					
15	Superintendent	0.25	0.25	0.25	0.25
7	Parks Worker	0.25	0.25	0.25	0.00
P/T	Seasonal Parks Worker	0.00	0.00	0.00	3.00
TOTAL FULL TIME		137.00	138.50	131.00	140.00
TOTAL PART TIME		44.00	44.00	41.00	41.00

8 additional full time employees have been budgeted in FYE 2022 over the previous budgeted year. A new full time position has been created to provide public notices and information through various media. To continue the abatement and city code violation program, an additional code enforcement officer was included. This budget also has an additional two dispatchers and four firemen compared to the previous year's budget. Due to the transition of the Refuse Collection Service contract, a Refuse Collection Operator has been required to meet the City's refuse needs. One service technician was removed from the Service Center due to reduced need since the Republic refuse collection contract.

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



PROFESSIONALISM INTEGRITY CONTINUOUS IMPROVEMENT TEAMWORK

8.
Proposed Tax Rate
And
Worksheet

2021 Governing Body Summary #1A*

Benchmark 2021 Tax Rates

City of Sweetwater

Date: 08/06/2021 05:22 PM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.522744	\$2,647,711	
One Percent \$100 Tax Increase***	\$0.527971	\$2,674,186	\$26,475
One Cent per \$100 Tax Increase***	\$0.532744	\$2,698,362	\$50,651
De Minimis Rate	\$0.621926	\$3,150,071	\$502,360
VAR NOT adjusted for Unused Increment Rate	\$0.548727	\$2,779,316	\$131,605
VAR adjusted for Unused Increment Rate	\$0.548878	\$2,780,081	\$132,370
Last Year's Tax Rate	\$0.544000	\$2,755,374	\$107,663
Proposed Tax Rate	\$0.548000	\$2,775,634	\$127,923

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

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

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

Section 26.05(b) of Property Tax Code

**Worksheet for Determination of Steps Required for Adoption of Tax Rate
City of Sweetwater**

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.	\$485,676,662
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.544000/\$100
3. M&O taxes refunded for years preceding tax year 2020. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$0
4. Last year's M&O taxes paid into TIF. Enter Line 31C 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.	\$2,642,081
6. This year's total taxable value. Enter line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$506,502,513
7. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	\$0.548000/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$2,775,634
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$133,553
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.522744/\$100
11. This year's proposed total tax rate.	\$0.548000/\$100
12. This year's rate minus no-new-revenue rate. Subtract line 10 from line 11.	\$0.025256
13. Percentage change in total tax rate. Divide Line 12 by line 10.	4.83%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 38 of the Voter-Approval Tax Rate Worksheet.	\$0.712798/\$100
15. This year's proposed M&O tax rate.	\$0.548000/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$-0.164798
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	-23.12%
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.	\$0.544000/\$100
20. This year's proposed M&O tax rate.	\$0.548000/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$4.00

Notice About 2021 Tax Rates

Property Tax Rates in City of Sweetwater

This notice concerns the 2021 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: \$0.522744/\$100
This year's voter-approval tax rate: \$0.548878/\$100

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

Unencumbered Fund Balance

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

Type of Fund	Balance
GENERAL FUND	3,218,855

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
	0	0	0	0
Total required for 2021 debt service				\$0
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2021				\$0
+ Amount added in anticipation that the unit will collect only 0% of its taxes in 2021				\$0
= Total debt levy				\$0

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Brenda Klepper, Chief Appraiser Central Appraisal District Nolan County on July 23, 2021.

2021 Tax Rate Calculation Worksheet**Taxing Units Other Than School Districts or Water Districts****City of Sweetwater****325-235-6313**

Taxing Unit Name

Phone (area code and number)

200 E 4th St., Sweetwater, TX 79556**www.sweetwatertx.gov**

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts 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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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	\$485,676,662
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$485,676,662
4. 2020 total adopted tax rate.	\$0.544000/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0

B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A.³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A.⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$485,676,662
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$41,770
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$390,120
C. Value loss. Add A and B.⁵	\$431,890
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 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.	\$431,890
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 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. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$485,244,772
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$2,639,731
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$0

by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$2,639,731
<p>18. Total 2021 taxable value on the 2021 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</p> <p>A. Certified values: \$497,367,474</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: \$0</p> <p>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</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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</p> <p>E. Total 2021 value. Add A and B, then subtract C and D. \$497,367,474</p>	
<p>19. Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 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 \$9,135,039</p> <p>B. 2021 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. \$9,135,039</p>	
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$506,502,513

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$1,527,493
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$1,527,493
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$504,975,020
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.522744/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)²Tex. Tax Code Section 26.012(14)³Tex. Tax Code Section 26.012(13)⁴Tex. Tax Code Section 26.012(13)⁵Tex. Tax Code Section 26.012(15)⁶Tex. Tax Code Section 26.012(15)⁷Tex. Tax Code Section 26.012(13)⁸Tex. Tax Code Section 26.012(13)⁹Tex. Tax Code Section 26.03(c)¹⁰Tex. Tax Code Section 26.012(13)¹¹Tex. Tax Code Section 26.012,26.04(c-2)¹²Tex. Tax Code Section 26.03(c)¹³Tex. Tax Code Section 26.01(c) and (d)¹⁴Tex. Tax Code Section 26.01(c)¹⁵Tex. Tax Code Section 26.01(d)¹⁶Tex. Tax Code Section 26.012(6)(b)¹⁷Tex. Tax Code Section 26.012(6)¹⁸Tex. Tax Code Section 26.012(17)¹⁹Tex. Tax Code Section 26.012(17)²⁰Tex. Tax Code Section 26.04(c)²¹Tex. Tax Code Section 26.04(d)²²Reserved for expansion

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:

1. **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
2. **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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.544000/\$100
29. 2020 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> .	\$485,676,662
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$2,642,081
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$0
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 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
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
E. Add Line 30 to 31D.	\$2,642,081
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$504,975,020
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.523210/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 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>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 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, 2020 and ending on June 30, 2021.</p> <p>B. 2020 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, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>38. 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 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$0.523210/\$100</p>
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 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 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$957,373</p> <p>\$0.189588</p> <p>\$0.712798</p>
<p>41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$0.737745/\$100</p>
<p>D41. Disaster Line 41 (D41): 2021 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</p>	<p>\$0.000000/\$100</p>

<p>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> <ol style="list-style-type: none"> 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>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>	
<p>42. Total 2021 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> <ol style="list-style-type: none"> (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>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 Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	<p style="text-align: right;">\$0</p>
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	<p style="text-align: right;">\$0</p>
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p style="text-align: right;">0.00%</p> <p style="text-align: right;">0.00%</p> <p style="text-align: right;">0.00%</p> <p style="text-align: right;">0.00%</p> <p style="text-align: right;">0.00%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	<p style="text-align: right;">\$0</p>
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p style="text-align: right;">\$506,502,513</p>
<p>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p style="text-align: right;">\$0.000000/\$100</p>

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.737745/\$100
D49. Disaster Line 49 (D49): 2021 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.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044²⁷Tex. Tax Code Section 26.04(c-1)²⁴Tex. Tax Code Section 26.0442²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)²⁵Tex. Tax Code Section 26.0442²⁹Tex. Tax Code Section 26.04(b)²⁶Tex. Tax Code Section 26.0443³⁰Tex. Tax Code Section 26.04(b)

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.

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>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</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$957,378
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$506,502,513
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.189018/\$100
<p>55. 2021 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>.</p>	\$0.522744/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.522744/\$100
<p>57. 2021 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>.</p>	\$0.737745/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.548727/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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.

Voter-Approval Protection for Pollution Control 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. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$506,502,513
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 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).	\$0.548727/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000151
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.000151/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.548878/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

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.⁴²

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.⁴³

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.523210/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$506,502,513
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.098716
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.000000/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.621926/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

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

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

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.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

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

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

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

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

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 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 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 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.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.522744/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.548878/\$100

Indicate the line number used: 58

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.621926/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Brenda Klepper

Printed Name of Taxing Unit Representative

sign here

Brenda Klepper

Taxing Unit Representative

07/29/2021

Date

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



PROFESSIONALISM INTEGRITY CONTINUOUS IMPROVEMENT TEAMWORK

9. Debt Service by Fund

**CITY OF SWEETWATER
DEBT SERVICE REQUIREMENTS 2022
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	\$ 103,000	\$ 110,000	\$ 95,000	\$ 1,250,000	\$ 245,000	\$ 1,803,000
INTEREST	\$ 17,253	\$ 21,386	\$ 28,058	\$ 184,275	\$ 16,836	\$ 267,807
	<u>\$ 120,253</u>	<u>\$ 131,386</u>	<u>\$ 123,058</u>	<u>\$ 1,434,275</u>	<u>\$ 261,836</u>	<u>\$ 2,070,807</u>

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
2021-2022	95,000.00	28,057.50	1,250,000.00	184,275.00	245,000.00	16,836.00	103,000.00	17,252.90	110,000.00	21,386.00	1,803,000.00	267,807.40
2022-2023	95,000.00	26,803.50	1,295,000.00	140,525.00	245,000.00	16,836.00	103,000.00	16,634.90	115,000.00	20,726.00	1,853,000.00	221,525.40
2023-2024	100,000.00	25,321.50	1,335,000.00	95,200.00	245,000.00	16,836.00	104,000.00	16,016.90	115,000.00	20,036.00	1,899,000.00	173,410.40
2024-2025	100,000.00	23,591.50	1,385,000.00	48,475.00	245,000.00	16,615.50	105,000.00	15,392.90	115,000.00	19,346.00	1,950,000.00	123,420.90
2025-2026	100,000.00	21,711.50			250,000.00	16,174.50	105,000.00	14,762.90	115,000.00	18,656.00	570,000.00	71,304.90
2026-2027	105,000.00	19,691.50			250,000.00	15,474.50	106,000.00	14,132.90	115,000.00	17,966.00	576,000.00	67,264.90
2027-2028	105,000.00	17,402.50			250,000.00	14,474.50	107,000.00	13,496.90	115,000.00	17,276.00	577,000.00	62,649.90
2028-2029	110,000.00	14,966.50			250,000.00	13,374.50	107,000.00	12,854.90	115,000.00	16,586.00	582,000.00	57,781.90
2029-2030	110,000.00	12,282.50			250,000.00	12,149.50	108,000.00	12,212.90	120,000.00	15,896.00	588,000.00	52,540.90
2030-2031	115,000.00	9,488.50			255,000.00	10,799.50	109,000.00	11,564.90	120,000.00	15,176.00	599,000.00	47,028.90
2031-2032	115,000.00	6,464.00			255,000.00	9,320.50	109,000.00	10,910.90	120,000.00	14,456.00	599,000.00	41,151.40
2032-2033	120,000.00	3,336.00			255,000.00	7,714.00	110,000.00	10,256.90	120,000.00	13,736.00	605,000.00	35,042.90
2033-2034					260,000.00	5,980.00	111,000.00	9,596.90	120,000.00	13,016.00	491,000.00	28,592.90
2034-2035					260,000.00	4,082.00	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
	1,270,000.00	209,117.00	5,265,000.00	468,475.00	3,775,000.00	178,747.00	2,187,000.00	215,039.70	2,400,000.00	277,531.50	14,897,000.00	1,348,910.20

CURRENT DUE FYE 2021-2022
LONG TERM FYE 2022-2041

1,803,000.00
13,094,000.00

267,807.40
1,081,102.80

**City of Sweetwater
Debt Service Requirements
EMS Fund - Capital Debt
Stryker Flex Financial
For the purchase of 1 Lifepak 15 V4 heart monitor**

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

Amoritazation Schedule per Stryker:

Pmt No.	Pmt Date	Total Pmt	Interest Paid	Princpal Paid	Outstanding Balance
4	01/30/2022	4,699.10	-	4,699.10	4,699.10
5	01/30/2023	4,699.10	-	4,699.10	-
			-	23,495.50	

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

DUE DATE	LEASE PMT	PRINC	INTEREST	
11/25/2021	160,719.43	145,717.57	15,001.86	FYE 2022
11/25/2022	160,719.43	149,331.37	11,388.06	FYE 2023
11/25/2023	160,719.43	153,034.79	7,684.64	FYE 2024
11/25/2024	160,719.43	156,830.04	3,889.39	FYE 2025
	642,877.72	604,913.77	37,963.95	

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secure community for all”**



PROFESSIONALISM INTEGRITY CONTINUOUS IMPROVEMENT TEAMWORK

10.

Capital Improvement Plan

**CITY OF SWEETWATER
CAPITAL IMPROVEMENT PLAN
2022-2026**

	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
GOVERNMENTAL FUNDS					
GENERAL FUND					
01-07 FIRE					
(5840) Equipment					
Outdoor Warning Sirens	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Dive Gear	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Sub-Total	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
01-10 STREETS & SIGNALS					
(5830) Improvement					
Alabama Avenue	\$ -	\$ -	\$ 5,365,775	\$ -	\$ -
Arizona Avenue	\$ -	\$ -	\$ -	\$ -	\$ 550,000
W. Arizona Avenue	\$ -	\$ -	\$ -	\$ 387,700	\$ -
County Road 141	\$ -	\$ -	\$ -	\$ -	\$ 506,000
First Street	\$ -	\$ 655,600	\$ -	\$ -	\$ -
Hoyt Street	\$ -	\$ 763,475	\$ -	\$ -	\$ -
Neff Street	\$ -	\$ 1,349,350	\$ -	\$ -	\$ -
Newman St	\$ -	\$ -	\$ -	\$ 990,575	\$ -
Poplar Street	\$ -	\$ -	\$ -	\$ 820,625	\$ -
Robert Lee Street	\$ -	\$ -	\$ -	\$ -	\$ 1,000,625
Sam Houston Street	\$ -	\$ -	\$ -	\$ -	\$ 950,000
17th Street	\$ -	\$ -	\$ -	\$ 544,650	\$ -
12th Street	\$ -	\$ 690,000	\$ -	\$ 1,609,500	\$ -
Drainage Improvements	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Railroad Crossing Rehab	\$ -	\$ 56,000	\$ 56,000	\$ -	\$ -
Sub-Total	\$ 15,000	\$ 3,529,425	\$ 5,436,775	\$ 4,368,050	\$ 3,021,625
(5840) Machinery and Equipment					
GR-3 Retroflector Traffic Sign	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Trailer Mount Message Board	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Trailer Mount Crack Seal Unit	\$ -	\$ -	\$ -	\$ 17,100	\$ -
Sub-Total	\$ 30,000	\$ -	\$ -	\$ 17,100	\$ -
01-13 PARKS & RECREATION					
(5810) Land Purchase					
	\$ -	\$ -	\$ -	\$ -	\$ 25,000
(5830) Improvements					
Park Plan All Abilities Playground Equipment	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Newman Park Updates to lighting, parking and	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -
Skate Park	\$ -	\$ -	\$ -	\$ 130,000	\$ -
Newman Park Water feature	\$ -	\$ -	\$ -	\$ -	\$ 375,000
Fraley Park Equipment & Facility Updates	\$ -	\$ 537,588	\$ -	\$ -	\$ -
Jones Park Equipment and Facility Updates	\$ -	\$ 99,188	\$ -	\$ -	\$ -
Santa Fe Park Development	\$ -	\$ -	\$ -	\$ 42,333	\$ -
Lake Sweetwater Updates & Amphitheater Rel	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ -	\$ 836,776	\$ 1,500,000	\$ 172,333	\$ 11,243,393
01-15 GOLF COURSE					
(5830) Improvements - per Parks Plan					
	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
01-16 AQUATICS					
(5830) Improvements					
Renovate existing pool - Parks Plan	\$ -	\$ 1,772,849	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 1,772,849	\$ -	\$ -	\$ -
01-17 AIRPORT					
(5840) Equipment					
Ceilometer for AWOS	\$ 25,988	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 25,988	\$ -	\$ -	\$ -	\$ -
GENERAL FUND TOTAL	\$ 90,988	\$ 6,159,050	\$ 6,956,775	\$ 4,577,483	\$ 15,710,018

2021-2022 2022-2023 2023-2024 2024-2025 2025-2026

ENTERPRISE FUNDS**WATER AND WASTEWATER****60-52 SOURCE OF SUPPLY****(5810) Land**

Land for future well sites	\$ 250,000	\$ 200,000	\$ -	\$ -	\$ -
Sub-Total	\$ 250,000	\$ 200,000	\$ -	\$ -	\$ -

(5820) Buildings

Building for Stationary Generator	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -

(5830) Improvements

(6) Well Field Rehab, Pipe, motor, pump repla	\$ 102,000	\$ 102,000	\$ 150,000	\$ 150,000	\$ 150,000
24" PipeLine repairs Oak Creek Line	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Lake Trammell Dam Repairs	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 152,000	\$ 127,000	\$ 175,000	\$ 175,000	\$ 175,000

(5840) Equipment

Highland Pump #4 VFD	\$ 25,000	\$ -	\$ -	\$ -	\$ -
26.5 HP Tractor Shredder	\$ -	\$ -	\$ -	\$ 35,000	\$ -
Sub-Total	\$ 25,000	\$ -	\$ -	\$ 35,000	\$ -

60-53 PURIFICATION PLANT**(5820) Buildings**

Building for Stationary Generator	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 40,000	\$ -	\$ -	\$ -	\$ -

(5830) Improvements

SCADA Citech Upgrade	\$ 20,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Sub-Total	\$ 20,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000

(5840) Equipment

(2) Control room computers, monitors, programming	\$ 22,000	\$ -	\$ -	\$ -	\$ -
Lab Equipment	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
(3) Laser Turbidimeters	\$ 18,000	\$ -	\$ -	\$ -	\$ 18,000
(3) SC 200 Controllers	\$ 18,000	\$ -	\$ -	\$ -	\$ -
(2) Smart valve chlorinator heads	\$ -	\$ -	\$ 12,000	\$ -	\$ -
Emergency Shut off -Chlorine Cylinders	\$ 22,000	\$ -	\$ -	\$ -	\$ -
Peristaltic Back Pulse Pump	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Peristaltic Clean In Place Pump	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Peristaltic ACH Pump	\$ 10,000	\$ -	\$ -	\$ -	\$ -
PLC Replacement	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 373,000	\$ 8,000	\$ 20,000	\$ 8,000	\$ 26,000

60-54 WATER DISTRIBUTION**(5830) Improvements**

TXCDBG Grant Water Line Improvements	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Replace 3900 Linear Feet of 10 inch line	\$ -	\$ -	\$ 330,000	\$ -	\$ -
Replace 5000 Linear Feet of 6 inch line	\$ -	\$ -	\$ -	\$ 330,000	\$ -
Replace 4675 Linear Feet of 6 inch line	\$ -	\$ -	\$ -	\$ -	\$ 330,000
Sub-Total	\$ -	\$ -	\$ 330,000	\$ 330,000	\$ 330,000

60-54 WATER DISTRIBUTION**(5840) Equipment**

Large meter test equipment	\$ 6,500	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 6,500	\$ -	\$ -	\$ -	\$ -

60-55 WASTEWATER COLLECTION**(5830) Improvements**

TCDP Grant-Sewer Line Improvements	\$ -	\$ -	\$ 330,000	\$ 330,000	\$ -
Sub-Total	\$ -	\$ -	\$ 330,000	\$ 330,000	\$ -

(5840) Equipment

Extend a boom backhoe	\$ -	\$ 115,000	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 115,000	\$ -	\$ -	\$ -

60-56 WASTEWATER TREATMENT**(5830) Improvements**

SCADA Citech Upgrade	\$ 20,000	\$ 6,000	\$ 6,000	\$ 2,000	\$ 6,000
Sub-Total	\$ 20,000	\$ 6,000	\$ 6,000	\$ 2,000	\$ 6,000

	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
(5840) Equipment					
(2) Control room computers monitors, program	\$ 22,000	\$ -	\$ -	\$ -	\$ 22,000
CBOD Incubator	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
Lab Equipment - IDEX	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
Lab Refrigerator for CBODs	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
Grit removal system component replacement	\$ -	\$ -	\$ -	\$ 20,000	\$ -
CBOD 24 hour Sampler	\$ 8,000	\$ -	\$ -	\$ -	\$ -
Decanter Actuator	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -
(2) SRB Blower Air Valve	\$ 10,000	\$ -	\$ -	\$ -	\$ -
TSS Scales	\$ 5,000	\$ -	\$ -	\$ -	\$ -
PLC Replacement & software	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 273,000	\$ -	\$ 8,000	\$ 20,000	\$ 42,000
WATER AND WASTEWATER TOTAL	\$ 1,184,500	\$ 462,000	\$ 875,000	\$ 906,000	\$ 585,000

82-82 CEMETERY**(5830) Improvements**

Ornamental Perimeter Fencing	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CEMETERY TOTAL	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

INTERNAL SERVICES FUND**70-71 CENTRAL GARAGE AND STORES****(5840) Machinery and Equipment****Streets Department:**

Excavator	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Road Grader	\$ -	\$ 250,000	\$ -	\$ -	\$ -
Street Sweeper	\$ 170,000	\$ -	\$ -	\$ -	\$ -

Parks Department:

60" Mower (JD or Kubota)	\$ -	\$ 14,000	\$ -	\$ -	\$ -
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Airport:

	\$ -	\$ -	\$ -	\$ -	\$ -
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Billing & Collection

Kiosk - Utility Office - Covid Grant * \$ 60,000

Source of Supply:

JD Mower	\$ -	\$ -	\$ -	\$ 30,000	\$ -
150 KW Stationary Generator - ATS/Propane *	\$ 125,000	\$ -	\$ -	\$ -	\$ -
(7) 100 KW trailer mounted Generators 2 per ye *	\$ 385,000	\$ -	\$ -	\$ -	\$ -

Purification Plant:

1000 KW Stationary Generator - ATS/Propane *	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
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Water Distribution:

Air compressor	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Ditch Witch/Trailer	\$ -	\$ 60,000	\$ -	\$ -	\$ -
Backhoe ext boom	\$ 115,000	\$ -	\$ -	\$ -	\$ -
100 KW Generator - Alabama Pump Stn	\$ -	\$ -	\$ -	\$ -	\$ 125,000
(2) Residential generators-quick connect *	\$ 10,000	\$ -	\$ -	\$ -	\$ -
RLSP/EST - Covid Fund Grant					

Wastewater Collection:

Backhoe	\$ -	\$ 115,000	\$ -	\$ -	\$ -
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Wastewater Treatment:

Skid Steer Loader	\$ -	\$ -	\$ 30,000	\$ -	\$ -
900 KW Generator	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
200 KW Generator	\$ -	\$ -	\$ -	\$ -	\$ 300,000

(5840) Total Machinery & Equipment \$ 2,095,000 \$ 439,000 \$ 30,000 \$ 30,000 \$ 1,425,000

(5850) Vehicles:**Code Enforcement:**

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

SUV - Patrol	\$ -	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000
SUV - Patrol	\$ -	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000
SUV - Patrol - by Grant ***	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000

Fire Department:

Ladder Fire Truck - Note **	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Pumper Truck	\$ -	\$ 700,000	\$ -	\$ -	\$ -
2 Ton Pick Up truck		\$ 40,000			

Street Department:

Dump Truck	\$ 90,000	\$ -	\$ -	\$ 90,000	\$ -
1/2 Ton 4 Door Pickup 4WD	\$ 35,000	\$ -	\$ -	\$ -	\$ -

Parks Department:

3/4 Pickup	\$ -	\$ 35,000	\$ -	\$ -	\$ -
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	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
Animal Control:					
3/4 Ton Pick up w/ animal box	\$ -	\$ 37,000	\$ -	\$ -	\$ -
SNAP:					
Van	\$ -	\$ -	\$ 30,000	\$ -	\$ -
WATER & WASTEWATER					
Source of Supply:					
3/4 Ton Pickup 4WD-4 Door	\$ 35,000	\$ -	\$ -	\$ -	\$ -
3/4 Ton Pick up 4WD Ext Cab	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Purification Plant:					
1/2 Ton Pickup 4WD-Ext Cab	\$ -	\$ 29,000	\$ -	\$ -	\$ -
Water Distribution:					
Dump Truck	\$ -	\$ 90,000	\$ -	\$ -	\$ -
Meter Reader Truck	\$ 29,000	\$ -	\$ -	\$ -	\$ -
Wastewater Treatment:					
3/4 Ton Pickup, Utility Bed w/Tommy Lift	\$ -	\$ -	\$ 37,500	\$ -	\$ -
1/2 Ton Pickup 4 Door - 4WD	\$ 37,500				
Central Garage and Stores:					
Service Pickup Truck	\$ -	\$ 28,000	\$ -	\$ -	\$ -
(5850) Total Vehicles	\$ 1,320,500	\$ 1,171,000	\$ 244,500	\$ 302,000	\$ 177,000
CENTRAL GARAGE AND STORES					
GRAND TOTAL	\$ 3,415,500	\$ 1,610,000	\$ 274,500	\$ 332,000	\$ 1,602,000
GRAND TOTAL ALL FUNDS	\$ 4,695,988	\$ 8,236,050	\$ 8,111,275	\$ 5,820,483	\$ 17,902,018

*Proposed capital outlay to be funded by ARP Act Funds - \$1,580,000

**Ladder truck to be funded by 2022 tax note funds - \$1,000,000

***Police vehicle to be partially funded by JAG grant - \$59,000

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



PROFESSIONALISM INTEGRITY CONTINUOUS IMPROVEMENT TEAMWORK

11.

Proposed Central Rate Schedule

2021-17
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 2022 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 2022.

It being found by the City Council that it is in the best interest and welfare of the public that this resolution takes effect October 1, 2021.

READ, PASSED AND ADOPTED this the 14th day of September, 2021.

ATTEST:



PATTY TORRES, CITY SECRETARY



JIM MCKENZIE, MAYOR

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CITY OF SWEETWATER, TEXAS

Charges and Fees

EXHIBIT "A"
Charges

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

B.	<u>Gas Permits</u>		
	1. Minimum permit fee (Fee includes pressure test)		25.00
	2. All New Installation of System		
	a. For 1 to 4 outlets inclusive		16.00
	b. For each outlet above 4, each		2.75
	c. Install gas yard (service) line		9.00
	3. Existing Systems		
	a. Install or replace gas yard (service) line		9.00
	b. Additional or extension, per outlet		2.75
	4. Re-inspection fee		50.00
C.	<u>Mechanical Permits</u>		
	1. Mechanical Permit Fee (each)		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	25.00	50.00
	10. Inspection requested outside normal work hours		70.00
D.	<u>Electrical Permits</u>		
	a. Mobile Home		
	(1) Adequate pole or pedestal exists with sufficient equipment (meter loop) attached and only feeder connection to home is required		15.00
	(2) New service (meter loop) required		15.50

b. 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
c. All new multiple dwellings not included above (excludes temp pole) per sq. ft.	.046
d. All other new structures:	
Rewiring or adding to existing structures	
(1) Permit Issuance fee	25.00
(2) 1 to 5 125/277v. general use lights, receptacles & switches	6.75
(3) 6 to 500 125/277v. general use lights, receptacles & switches:	
1) For the 1 st five	6.75
2) Plus, each thereafter	.28
(4) Over 500 125/277v. general use lights, receptacles & switches:	
1) For the 1 st 500	145.35
2) Plus, each thereafter	.17
e. New Service (single meter):	
(1) Up to and including 200 Amperes	15.50
(2) 225 Amp up to and including 400 amperes	18.25
(3) Over 400 Amperes	24.50
(4) Plus, additional meters (same service entrance)	2.50
f. Sub-panels or disconnects (includes feeders):	
(1) Rated 100 Amperes or more, each	6.25
(2) Rates less than 100 Amperes, each	3.75
g. Designated appliance circuits (less than 100 Amperes):	
(1) Central heating or self-contained unit (includes disconnect), each	4.00
(2) Condensing unit or heat pump (includes disconnect, each	4.00
(3) Designated appliance circuits	2.50

h. Additional 125v. designated appliance circuits		1.75
i. Gasoline pumps or dispensers, each		4.50
j. Electric sign circuits:		
(1) Lighted Sign (Pole mounted)		16.50
(2) Lighted Sign (Exterior bldg. mounted)		5.50
(3) Fixed, each		3.50
k. Elevator, each		6.50
l. Electric motor circuits:		
(1) Motors up to and including 1 HP, each		2.25
(2) Motors above 1 HP and not more than 5HP, each		3.50
(3) Motors exceeding 5 HP, each		5.50
(4) Any additional motor above the 10 th , each		1.25
m. Temporary pole or lateral		15.00
n. Service, alter or repair where meter seal is removed		11.00
o. Re-inspection fee	100.00	50.00
p. 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.		
q. Inspection requested outside normal work hours		70.00
E. <u>Moving or Removal of Buildings</u>		
1. Building or house moving permit		27.50
2. Residential demolition permit		50.00
3. Mobile homes and HUD Manufactured Homes, as defined under the Texas State Manufactured Housing Act of 1993, are exempted from moving And demolition permit requirements.		

4. Moving or demolition of church buildings shall require a moving or demolition permit, but the fees shall be waived.

5. Commercial demolition with asbestos survey 100.00

F. Residential Building Permits

1. Single-family and duplex:

a. Minimum fee 25.00

b. Fee of 0.18/sq. ft. for new, addition and remodel

c. Fee of 0.09/sq. ft. for accessory building

d. Fee of 0.12/sq. ft. for manufactured/mobile home

2. Roofing only fee 50.00

3. Swimming pool/spa

a. Above ground pool 30.00

b. In ground pool 60.00

c. Spa Cost of electrical permit

4. Fence 30.00

5. Driveway/curb cut permit 25.00

6. Re-inspection fee 50.00

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

1. Commercial permit minimum fee 25.00

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

3. For work having an estimated cost of \$100,000 or more but no more than \$200,000, the fee shall be: \$270.52 for the first \$100,000 plus \$1.93 for each additional \$1000 or fraction thereof.

4. For work having an estimated cost of \$200,000 or more, but not more than \$500,000, the fee shall be: \$463.52 for the first \$200,000, plus \$1.38 for each additional \$1000 or fraction thereof.
5. For work having an estimated cost of \$500,000 or more, the fee shall be \$877.52 for the first \$500,000 plus \$1.10 for each additional \$1000 or fraction thereof.
6. Re-inspection fee 50.00
 - a. Existing building Certificate of Occupancy (flat fee) 20.00
 - b. Alteration or construction of a church building shall require a building permit but the permit fee shall be waived.
 - c. Inspection requested outside normal work hours 70.00

H. Food Service Permit

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

I. Recreation Permits

1. Recreation Permit – Permits start May 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: The Lake Sweetwater Campground, including all camp sites, permit per weekend (Friday evening through Sunday noon)	150.00
 J. <u>Other Licenses and Permits</u>	
1. Liquor Permit	One-half of State fee
2. Solicitors Permit	30.00
3. Metal and Precious Metal Permit	
a. Permit application and renewal fee	25.00
b. Late or reinstatement fee	50.00
4. Street Closure Events Application and Permit 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.	50.00
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
 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. 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)	24.85
(2) Each additional cart per month	11.28
(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	26.08
Extra Pick Up	17.70
Extra Pick Up/Overloaded Container	11.80
2 Cubic Yard Container (Container contents only)	
1x per Week	49.34
2x per Week	98.68
3x per Week	148.02
4x per Week	197.36

5x per Week	246.70
Extra Pick Up/Overloaded Container	29.50
3 Cubic Yard Container (Container contents only)	
1x per Week	71.99
2x per Week	143.98
3x per Week	215.96
4x per Week	287.95
5x per Week	359.94
Extra Pick Up/Overloaded Container	35.40
4 Cubic Yard Container (Container contents only)	
1x per Week	94.20
2x per Week	188.40
3x per Week	282.61
4x per Week	376.81
5x per Week	471.01
Extra Pick Up/Overloaded Container	42.48
6 Cubic Yard Container (Container contents only)	
1x per Week	134.59
2x per Week	269.17
3x per Week	403.76
4x per Week	538.35
5x per Week	672.93
Extra Pick Up/Overloaded Container	53.10
8 Cubic Yard Container (Container contents only)	
1x per Week	179.45
2x per Week	358.90
3x per Week	538.35
4x per Week	717.80
5x per Week	897.25
Extra Pick Up/Overloaded Container	64.90
(2) Container Lock Bar Rental per month	11.80
(3) Commercial Container Movement Fee	
Delivery	59.00
Swap Exchange	88.50
Extra Yardage (overloaded container)	29.50
Removal	59.00
Relocate	59.00
Container Lock Bar Installation	88.50
(4) Replacement cart fee	75.00
if replaced more than once in 12 months	

(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)	28.78
(2) Additional cart, each	11.28
(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	31.52
Extra Pick Up	21.24
Extra Pick Up/Overloaded Container	15.76
2 Cubic Yard Container (Container contents only)	
1x per Week	59.77

2x per Week	119.55
3x per Week	179.32
4x per Week	239.09
5x per Week	298.86
Extra Pick Up/Overloaded Container	35.40
3 Cubic Yard Container (Container contents only)	
1x per Week	86.94
2x per Week	173.88
3x per Week	260.83
4x per Week	347.77
5x per Week	434.71
Extra Pick Up/Overloaded Container	42.48
4 Cubic Yard Container (Container contents only)	
1x per Week	114.11
2x per Week	228.22
3x per Week	342.34
4x per Week	456.45
5x per Week	570.56
Extra Pick Up/Overloaded Container	51.33
6 Cubic Yard Container (Container contents only)	
1x per Week	163.02
2x per Week	326.03
3x per Week	489.05
4x per Week	652.07
5x per Week	815.09
Extra Pick Up/Overloaded Container	64.31
8 Cubic Yard Container (Container contents only)	
1x per Week	217.36
2x per Week	434.71
3x per Week	652.07
4x per Week	869.42
5x per Week	1086.78
Extra Pick Up/Overloaded Container	78.47
(2) Container Lock Bar Rental per month	11.80
(3) Commercial Container Movement Fee	
Delivery	59.00
Swap Exchange	88.50
Extra Yardage (overloaded container)	29.50
Removal	59.00
Relocate	59.00
Container Lock Bar Installation	88.50

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)	10%
(3) Late Fee/Service Interrupt	35.00
(b) Commercial, Industrial, Multifamily, and Trailer Parks	
(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	
\$3.00	\$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	
	7.93
(b) Passenger and light truck tires 20 inch And below, removed from rim each	
	4.60
(c) Large truck tires removed from rim each	
	12.65
(d) Agricultural tires removed from the rim	
1) Small, each	34.50
2) Large, each	86.25
(e) Additional charge to remove from rim, each	
	5.75
(f) Split or quartered tires, per cubic yard	
	7.93

(g) Construction material, i.e., roofing materials, siding (non-asbestos), sheet rock, etc., per cubic yard	7.93
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(3) Contamination waste fee	50.00
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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	420.08
(2) Delivery	210.04
(3) Relocate	210.04
(4) Roll off Dry Run (Customer called but container not ready for haul)	210.04
(5) Disposal Rate per Ton	35.40
(6) Daily Rental	5.90
(7) Overage per Ton	47.20

(B) Compactors

(1) Haul Rate	538.08
(2) Delivery	210.04
(3) Relocate	210.04
(4) Roll off Dry Run (Customer called but container not ready for haul)	210.04
(5) Disposal Rate per Ton	35.40
(6) Daily Rental	Negotiated
(7) Overage per Ton	Negotiated

6. Roll Off Delinquent Account Fees

(a) Non-Sufficient Funds (NSF)	35.00
(b) Late Fees (past 30 days)	5%(\$5.00 minimum)
(c) Service Interrupt	35.00

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
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3. Annual tags for non-altered dogs / cats	5.00
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4. Annual tags for altered dogs / cats	.00
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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	17.79	18.68
(b) Per thousand for next 23,000 gallons	7.69	8.07
(c) Per thousand for over 25,000 gallons	8.27	8.68

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	26.63	27.96
(b) All usage above the minimum allowed on a per computed unit basis per thousand up to 25,000 gallons	7.69	8.07
(c) Any usage above 25,000 gallons	8.27	8.68

(d) Meter charges are identical to commercial accounts

3. Commercial and Industrial

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

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

b. Out-of-City rates by customer classification

1. Residential

A \$31.12 **32.68** minimum charge for the first 2,000 gallons will be charged plus \$11.66 **12.24** 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 \$31.12 **32.68** with a minimum based on the number of Computed units times the minimum charge per unit. All usage above the minimum allowed on a per computed unit basis will be charged \$11.66 **12.24** per thousand gallons.

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

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

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

5. Loading dock fee of \$50.00 **52.50 plus \$12.04 **12.64** per 1,000 gallons.**

6. Fire Hydrant Meter (Construction) - \$75.00 **78.75 per month, plus \$12.04 **12.64** 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 \$6.53 **6.86** per 1,000 gallons.
- (c) The quantity of treated water to be purchased by wholesale customers is defined in each customer contract.

2. Bulk Water Customers – receiving water from FM 608 Bulk Water Delivery Station

- (a) Customers will purchase bulk water from the City by contract.
- (b) The bulk water rate is \$10.75 **11.29** 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) A deposit of \$550.00 will be required for 50,000 Gal
A deposit of \$275.00 will be required for 25,000 Gal
A deposit of \$150.00 will be required for 10,000 Gal
- (f) 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 \$45.36 **47.63** minimum for the first 9,000 gallons plus \$5.22 **5.48** per thousand gallons for all usage over 9,000 gallons.
- (b) Customers receiving unmetered untreated water will be charged a flat rate of \$92.49

4. Untreated Water at the Source

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

5. Deposits

The minimum deposit for all classes of customer is \$125. Large water users from a single meter such as businesses, apartments and motels will be sufficient to cover at least two months estimated billing. Those residences with high turnover defined as customers changes approximately each quarter will be double the minimum described above.

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

6. Dishonored Checks (NSF) 35.00 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 \$35.00 **40.00** must be paid before water service can be reconnected at the request of a customer when the reconnection must be made after normal working hours, weekends or holidays.

11. Multiple re-read of Meter Charge—during normal hours. 10.00 (Re-reads are charged if the City has correct read)

12. Transfer Service Charge 50.00 55.00

D. Sewer Charges

All sewer billing will be based on metered water usage.

a. In-City rates

1. Residential

A \$31.68 **33.26** minimum for the first 2,000 gallons will be charged. Then \$3.05 **3.20** per thousand thereafter up to a maximum of 10,000 gallons. The maximum charge for a single unit will not exceed \$56.08 **58.88**

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 \$31.68 **33.26** 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 \$3.05 **3.20** per thousand gallons above the minimum allowance based on aggregate usage.

3. Commercial and Industrial

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

b. Out-of-city rates

1. Residential

A \$52.37 **54.99** minimum for the first 2,000 gallons will be charged. Then \$6.07 **6.37** per thousand thereafter up to maximum of 10,000 gallons. The maximum charge for a single unit will not exceed \$100.93 **105.98**.

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 \$52.37 **54.99** with a minimum based on the number of computed units times the minimum charge per unit and the maximum based on usage up to 10,000 gallons per computed unit at \$6.07 **6.37** per thousand gallons above the minimum allowance based on aggregate usage.

3. Commercial and Industrial

The minimum rate is \$66.25 for the first 2,000 gallons. Usage above the minimum up to 50,000 will be charged \$7.68 per thousand gallons. All usage above 50,000 gallons will be billed at \$5.65 per thousand gallons with no maximum. All industrial customers using water in direct manufacturing

process will be prorated on an individual basis by the City Administration upon presentation of acceptable data to compute such proration.

E. Water Taps

a.	3/4 inch tap	525.00	550.00
b.	1 inch tap	575.00	600.00
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" - 2,000.00	2,100.00	
	8" - 2,500.00	2,625.00	
	10" - 3,000.00	3,150.00	
h.	Impact Main Line Tap		
	6" - 2,000.00	2,100.00	
	8" - 2,500.00	2,625.00	
	10" - 3,000.00	3,150.00	

F. Sewer Taps

a.	4 inch tap	250.00	275.00
b.	6 inch and above tap	2,000.00	2,100.00

G. Paving Cuts

- | | |
|----|--|
| a. | Asphalt Cut - \$250.00 275.00 for the first 80 square feet plus \$3.25 3.50 per square foot thereafter |
| b. | Concrete Cut - \$350.00 375.00 for the first 100 square feet plus \$15 20.00 per square foot thereafter. |

H.	<u>Curb Stop or Meter Damage</u>	100.00	125.00
I.	<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. City of Roscoe (annual)		20,033.40
	j. Medical record release and charges are pursuant to Texas Administrative Code Chapter 165		
J.	<u>Swimming Pool Charges</u>		
	a. Daily admission		2.00
	b. Private party for 2 hour period		
	(1) 1-24 people		75.00
	(2) 25-49 people		100.00
	(3) 50-99 people		125.00
	(4) 100-149 people		150.00
	(5) 150-300 people		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		50.00
	(3) Replacement of lost season pass		1.00

e.	Monthly pass	
	(1) Family	50.00
	(2) Individual	25.00
	(3) Replacement of lost monthly pass	1.00

f. **Children's nursery**

This fee is only for those nurseries that provide their own certified life-guard (lifeguard must meet pool life-guard qualifications) plus additional individuals to supervise the younger children. Fee per child. .50

g. **Swimming lessons**

The local chapter of the Red Cross may conduct swimming lessons and receive proceeds from these lessons. The Chapter must provide their own instructors. The fee shall be subject to review and approved by the City Commission of the City of Sweetwater.

h. **Extra pool-oriented programs**

1. The City of Sweetwater will receive one-half (50%) of the fee charged for the extra programs. The other one-half (50%) of the fee will be received by instructor(s).

(a)	Senior citizen adapted aquatics on senior citizen night.	1.00
(b)	Water dynamics or aerobics class on Friday night. Per participant	1.00
(c)	Parent/Tot swim class in a six (6) week session, meeting eleven (11) times. Per six-week session.	30.00
(d)	Private group and individual lessons	
	(1) Tuesday thru Friday	20.00
	(2) Three (3) days	18.00
	(3) Two (2) days	15.00
	(4) One (1) day	10.00

III. MISCELLANEOUS FEES AND REVENUES

A. Planning and Zoning Commission. Flat fee	300.00
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B. Board of Adjustment. Flat fee		200.00
C. Reproduction work		
1. Copies per page		.10
2. Accident reports		6.00
3. Certified copy of accident report		8.00
4. Computer run per page		.50
5. DVD		25.00
6. Fingerprints		10.00
D. Open Records requests are pursuant to the Texas Administrative Code Chapter 552.		
E. Publications		
1. Annual Operating Budget, per page. Cost may be waived by City Manager		.10
2. Comprehensive Annual Financial Report, per page. Cost may be waived by City Manager		.10
3. Ordinances, per page. Cost may be waived by City Manager		.10
4. Copy of Code of Ordinances		85.00
5. For each supplement to Code		30.00
F. Cemetery Lot Sales		
1. Regular grave space		250.00
2. Baby land grave space, 3' x 4'		75.00
3. Interment fee		50.00
G. Lake Lot Lease and Fees		
1. Lake Lot Lease, Annual	\$675.00	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	75.00	85.00
b. Water well requests	25.00	35.00
c. Septic system	25.00	35.00
d. Fencing	25.00	35.00
e. New construction to existing structure	25.00	35.00
f. New construction-rebuild or move new structure	25.00	35.00
H. Fax Service (Not official business)		
1. Send – 1 st page		5.00
2. Send – each additional page		1.00
3. Receive – per page		2.00
I. Lot Mowing and Cleaning Fees		
1. Administrative Charge	75.00	90.00
2. Mowing Labor Charge – per hour	15.00	18.00
3. Tractor Shredder – per hour	3.00	6.00
4. Hand Mowing Equipment – per hour	1.00	2.00
5. Cleanup Labor Charge – per hour	15.00	18.00
6. Hauling Charge – per hour	18.00	21.50
7. Landfill Charge (per cubic yard)	6.90	7.93
8. Securing Structure Labor – per hour plus material costs	15.00	18.00
9. Structure Demolition Labor – per hour	15.00	18.00
10. Heavy Equipment Charge – per hour	3.00	6.00
11. Dump Truck Charge – per hour	3.00	6.00

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	10.00	12.00
b. Weekend & Holidays	12.00	14.50
2. Green Fees – 9 Holes		
a. Monday – Friday	7.00	8.50
b. Weekend & Holidays	9.00	11.00
3. Cart Fees – 18 Holes		
a. 2 Person Cart	20.00	24.00
b. 1 Person Cart	15.00	18.00
4. Cart Fees – 9 Holes		
a. 2 Person Cart	10.00	12.00
b. 1 Person Cart	7.50	9.00
5. Trail Fees		
a. Monthly Trail Fee	15.00	18.00
b. Daily Trail Fee	3.00	4.00
6. Cart Storage Including Trail Fee	20.00	24.00
7. Memberships		
a. Single Player	420.00 per year	504.00 per year
b. Family Membership up to 4 people in family	630.00 per year	756.00 per year

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



PROFESSIONALISM

INTEGRITY

CONTINUOUS IMPROVEMENT

TEAMWORK