CITY OF EASTLAND 2022-2023 BUDGET

This budget will raise more total property taxes than last year's budget by $40,890, an increase of 3.40%. Of that amount $22,288 is tax revenue to be raised from new property added to the tax roll this year.

THE CITY OF EASTLAND

PRESENTATION OF THE ANNUAL BUDGET
FISCAL YEAR 2022 – 2023

CHAIRMAN OF THE BOARD
LARRY VERNON

COMMISSIONER______________________________RICHARD ROSSANDER
COMMISSIONER______________________________ZAC DARR
COMMISSIONER______________________________BENJAMIN MCNABB
COMMISSIONER______________________________CECIL FUNDERBURGH

DEPARTMENTS

CITY MANAGER……………………………………………………J.J. OZNICK
CITY SECRETARY…………………………………………………ROMA HOLLEY
DIRECTOR OF FINANCE………………………………………LESLIE ZANDER
ADMINISTRATIVE ASSISTANT………………………………MELISSA COOK
DIRECTOR OF PUBLIC WORKS………………………………BOBBY JACOBY
CHIEF OF POLICE…………………………………………………DAVID HULLUM
MUNICIPAL COURT JUDGE……………………………………PAMELA CHANEY
COURT CLERK/ASSOCIATE JUDGE …………………………DENA WITHERS
FIRE CHIEF……………………………………………………………JOE WILLIAMSON

THE CITY OF EASTLAND
STATEMENT OF PURPOSE

The City of Eastland operates under a Commission/City Manager form of Municipal Government and in accordance with provisions outlined within the City Charter. The City Commission adopts Ordinances, passes Resolutions, and approves all budgets as submitted by the City Manager. The City Commission is also responsible for the appointment of the City Manager and the establishment of all city policies. The City Manager is responsible to the City Commission and he is also responsible for managing all of the day-to-day activities of the City of Eastland.

The Chairman of the Commission and four Commissioners make up a five member City Commission of which all are elected at large and on a non-partisan basis for two year staggered terms.

The City Commission meets in regular session on the third Monday of each month in the Commission Chambers at the City Hall. The Citizens of Eastland are encouraged to attend meetings and to participate in the operation of City Government.

The City Commission operates the City in a manner designed to be consistent with the best interests of the Citizens of Eastland and they also attempt to provide the highest level of quality Municipal Services within the framework of available funds. The City Commission is also willing to consider providing any service for which the Citizens of Eastland are willing to pay.

CHAIRMAN OF THE CITY COMMISSION
LARRY VERNON

COMMISSIONER RICHARD ROSSANDER
COMMISSIONER BENJAMIN MCNABB

COMMISSIONER ZAC DARR
COMMISSIONER CECIL FUNDERBURGH

2022 PROPERTY TAX RATE INFORMATION SHEET

2021 tax rate .615380   2021 taxable value 205,402,348 used to calculate last year taxes levy 1,243,960
Adjusted levy on this yr worksheet 1,248,833

2022 taxable value 246,574,137   adjusted taxable value 242,312,877 (used to calculate rates)

NNR rate .515380   242,312,877 / 100 x .515380 = 1,248,833
-46,400 debt = 1,202,432

NNR rate raises 1,202,432 tax revenue, not including allocated debt

Council proposed .523057   242,312,877 / 100 x .523057 = 1,267,434
-46,400 debt = 1,221,034

M&O rate .50628 Debt rate .016777

Proposed rate raises 1,221,034 tax revenue, not including allocated debt
Increase of 18,602 1.547%

HOME VALUE		NNR RATE	PROP RATE	ANNUAL DIFFERENCE TO TAXPAYER
300,000		1546.14	1569.17	23.03
200,000		1030.76	1046.11	15.35
101,295	EA avg tax val*	522.05	529.83	7.78
100,000		515.38	523.06	7.68
70,000		360.77	366.14	5.37

*Eastland average taxable value 101,295   average market value 120,181

Citizens over 65 will have **no change** in taxes regardless of which rate we adopt.

Citizens who have a Homestead will have the Homestead cap applied to any increase in valuation that is more than 10% over last year's value.
Example: last year Market Value 68,740   Proposed value this year 103,080   49.96% increase
Homestead cap value is 75,610 – last year's value plus 10%
Taxes will be paid on 75,610 - the homestead cap amount, not the market value amount.

We have 4,261,260 taxable value of new improvements this year. This revenue will be 21,962 at the NNR, **22,288** at the proposed rate.

Total tax revenue increase proposed for 2022 is **40,890**, an increase of 3.40%.

EASTLAND COUNTY
APPRAISAL DISTRICT
RANDY CLARK, CHIEF APPRAISER

(254) 629-8597
Fax (254) 631-0628
102 N. Lamar, Ste. 200
P.O. Box 914
Eastland, TX 76448
www.eastlandcad.org

City of Eastland
Leslie Zander
PO BOX 749
Eastland, Texas 76448

The certified numbers below are subject to minor changes due to appeals that are still in progress. The certified values indicate the lower values that the taxpayers are requesting in their appeals so this total should rise slightly if the district values are upheld. This method is per state law.

CERTIFICATON
City of Eastland

2022 Total Market Value of All Property	$395,800,037
2022 Total Market Value of New Improvements	$ 4,261,260
2022 Total Net Taxable Value	$285,177,937
2022 Taxable Value of New Property	$ 4,261,260

I, Randy Clark, hereby certify that the above figures are true and correct for the above described tax unit for 2022.

Sworn on this the 20th day of July, 2022.

Randy Clark

Randy Clark, Chief Appraiser, Eastland CAD

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

Form 50-856

City of Eastland	254-629-8321
Taxing Unit Name	Phone *(area code and number)*
113 E Commerce St	citymgr@eastlandtexas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**2021 total taxable value.** Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 239,809,448
2.	**2021 tax ceilings.** Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 36,394,410
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 203,415,038
4.	**2021 total adopted tax rate.**		$ 0.615380 /$100
5.	**2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.**		
	A. **Original 2021 ARB values:**	$ 0	
	B. **2021 values resulting from final court decisions:**	- $ 0	
	C. **2021 value loss.** Subtract B from A.[3]		$ 0
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2021 ARB certified value:**	$ 0	
	B. **2021 disputed value:**	- $ 0	
	C. **2021 undisputed value.** Subtract B from A.[4]		$ 0
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0

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

8.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 203,415,038
9.	**2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.** Enter the 2021 value of property in deannexed territory. [5]		$ 0
10.	**2021 taxable value lost because property first qualified for an exemption in 2022.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.		
	A. **Absolute exemptions.** Use 2021 market value:	$ 0	
	B. **Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value:	+ $ 478,000	
	C. **Value loss.** Add A and B. [6]		$ 478,000
11.	**2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2022.** Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.		
	A. **2021 market value:**	$ 0	
	B. **2022 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.		$ 478,000
13.	**2021 captured value of property in a TIF.** Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 0
14.	**2021 total value.** Subtract Line 12 and Line 13 from Line 8.		$ 202,937,038
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 1,248,833
16.	**Taxes refunded for years preceding tax year 2021.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. [9]		$ 0
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]		$ 1,248,833
18.	**Total 2022 taxable value on the 2022 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11]		
	A. **Certified values:**	$ 285,177,937	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $ 0	
	D. **Tax increment financing:** Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12]	- $ 0	
	E. **Total 2022 value.** Add A and B, then subtract C and D.		$ 285,177,937

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

19. Total value of properties under protest or not included on certified appraisal roll. [13]

A. 2022 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] .... $ 0

B. 2022 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

C. Total value under protest or not certified. Add A and B. $ 0

20. 2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step.[16] $ 38,603,800

21. 2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. [17] $ 246,574,137

22. Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. [18] $ 0

23. Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. [19] $ 4,261,260

24. Total adjustments to the 2022 taxable value. Add Lines 22 and 23. $ 4,261,260

25. Adjusted 2022 taxable value. Subtract Line 24 from Line 21. $ 242,312,877

26. 2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by $100. [20] $ 0.515380/$100

27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. [21] $ /$100

SECTION 2: Voter-Approval Tax Rate

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

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.

28. 2021 M&O tax rate. Enter the 2021 M&O tax rate. $ 0.591535/$100

29. 2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.* $ 203,415,038

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

30. **Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$ 1,203,271
31. **Adjusted 2021 levy for calculating NNR M&O rate.**		
A. **M&O taxes refunded for years preceding tax year 2021.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.	+ $ 0	
B. **2021 taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0.	– $ 0	
C. **2021 transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
D. **2021 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.		$ 1,203,271
32. **Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 242,312,877
33. **2022 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.496577 /$100
34. **Rate adjustment for state criminal justice mandate.** [23]		
A. **2022 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
B. **2021 state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0/$100	
D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
35. **Rate adjustment for indigent health care expenditures.** [24]		
A. **2022 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	$ 0	
B. **2021 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	– $ 0	
C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000000/$100	
D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code § 26.044
[24] Tex. Tax Code § 26.0441

36.	**Rate adjustment for county indigent defense compensation.** [25]		
A.	**2022 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	$ 0	
B.	**2021 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose	$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by $100	$ 0/$100	
D.	Multiply B by 0.05 and divide by Line 32 and multiply by $100	$ 0/$100	
E.	Enter the lesser of C and D. If not applicable, enter 0.		$ 0/$100
37.	**Rate adjustment for county hospital expenditures.** [26]		
A.	**2022 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, 2021 and ending on June 30, 2022	$ 0	
B.	**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	$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by $100	$ 0/$100	
D.	Multiply B by 0.08 and divide by Line 32 and multiply by $100	$ 0/$100	
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0/$100
38.	**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.		
A.	**Amount appropriated for public safety in 2021.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	$ 0	
B.	**Expenditures for public safety in 2021.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by $100	$ 0/$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.		$ 0/$100
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.496577/$100
40.	**Adjustment for 2021 sales tax specifically to reduce property values.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.		
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 0	
B.	Divide Line 40A by Line 32 and multiply by $100	$ 0.000000/$100	
C.	Add Line 40B to Line 39.		$ 0.496577/$100
41.	**2022 voter-approval M&O rate.** Enter the rate as calculated by the appropriate 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.		$ 0.513957/$100

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

D41.	***Disaster Line 41 (D41):*** **2022 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 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 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).		$ 0/$100
42.	**Total 2022 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: (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. 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, 2022, verify if it meets the amended definition of debt before including it here.[28] Enter debt amount	$ 46,400	
	B. Subtract **unencumbered fund amount** used to reduce total debt.	– $ 0	
	C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none)	– $ 0	
	D. Subtract **amount paid** from other resources	– $ 0	
	E. **Adjusted debt.** Subtract B, C and D from A.		$ 46,400
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector.[29]		$ 5,394
44.	**Adjusted 2022 debt.** Subtract Line 43 from Line 42E.		$ 41,006
45.	**2022 anticipated collection rate.**		
	A. Enter the 2022 anticipated collection rate certified by the collector.[30]	99.00%	
	B. Enter the 2021 actual collection rate.	99.26%	
	C. Enter the 2020 actual collection rate.	99.12%	
	D. Enter the 2019 actual collection rate.	99.83%	
	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]		99.12%
46.	**2022 debt adjusted for collections.** Divide Line 44 by Line 45E.		$ 41,370
47.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*		$ 246,574,137
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.		$ 0.016777/$100
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.		$ 0.530734/$100
D49.	***Disaster Line 49 (D49):*** **2022 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.		$ /$100

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

50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	$ 0.000000 /$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters.[32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2021 or in May 2022.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[34] **- or -** **Taxing units that adopted the sales tax before November 2021.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**2022 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 246,574,137
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0 /$100
55.	**2022 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.515380 /$100
56.	**2022 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2021 or in May 2022.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	$ 0.515380 /$100
57.	**2022 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 *Voter-Approval Tax Rate Worksheet*.	$ 0.530734 /$100
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.530734 /$100

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

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

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

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.	**2022 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 246,574,137
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0 /$100
62.	**2022 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).	$ 0.530734 /$100

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

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;[40]
- 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]

63.	**2021 unused increment rate.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	$ 0.000006 /$100
64.	**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.	$ 0.000382 /$100
65.	**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 /$100
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	$ 0.000388 /$100
67.	**2022 voter-approval tax rate, adjusted for unused increment rate.** 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).	$ 0.531122 /$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit.[44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.[45]

68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.496577 /$100
69.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 246,574,137
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.202778 /$100
71.	**2022 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.016777 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.716132 /$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[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.[47]

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.

[39] Tex. Tax Code § 26.013(a)
[40] Tex. Tax Code § 26.013(c)
[41] Tex. Tax Code §§ 26.0501(a) and (c)
[42] Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code § 26.063(a)(1)
[44] Tex. Tax Code § 26.012(8-a)
[45] Tex. Tax Code § 26.063(a)(1)
[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)

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

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

73.	**2021 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.615380/$100
74.	**Adjusted 2021 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.[44] Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0/$100
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0.615380/$100
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 202,937,038
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 1,248,833
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 242,312,877
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100.[45]	$ 0/$100
80.	**2022 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ 0.531122/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27	$ 0.515380/$100
Voter-approval tax rate .... As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 67	$ 0.531122/$100
De minimis rate. .... If applicable, enter the 2022 de minimis rate from Line 72.	$ 0.716132/$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.[53]

print here ➧ Randy Clark
Printed Name of Taxing Unit Representative

sign here ➧ [signature]
Taxing Unit Representative

7-22-22
Date

[44] Tex. Tax Code §26.042(c)
[45] Tex. Tax Code §26.042(b)
[53] Tex. Tax Code §§ 26.04(c-2) and (d-2)

2022-2023 CITY OF EASTLAND BUDGET SUMMARY

GENERAL FUND

		Prior Budget
Revenues	**4,004,567**	3,790,672
Expenses		
Administration	1,576,494	1,503,752
Municipal Court	158,680	144,280
Police	1,137,488	1,065,331
Fire	449,555	416,636
Airport	102,842	136,942
Public Works	541,583	487,242
Shop	37,925	36,489
General Fund Total	**4,004,567**	3,790,672

UTILITY FUND

Revenues	**3,973,365**	3,737,233
Expenses		
Administration	482,552	470,277
Water	1,810,719	1,731,498
Sewer	934,697	884,994
Sanitation	707,972	614,000
Shop	37,425	36,464
Utility Fund Total	**3,973,365**	**3,737,233**
	7,977,932	**7,527,905**

FY 2022-23 Budget 08/09/22

100 GENERAL FUND/REVENUE

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
TAXES 5100								
100-5110	PROPERTY TAX M & O	1,156,429	1,195,759	1,236,879		1,118,868	1,221,034	
100-5111	PROPERTY TAX DEBT SERVICE	50,400	48,979	48,979		48,467	46,400	ECAD debt amount
100-5112	DELINQUENT TAX	21,180	24,000	19,223		22,628	24,000	
100-5113	PENALTY & INTEREST	25,500	18,000	9,216	20,154	20,139	20,000	
100-5114	FRANCHISE TAX	310,000	305,000	156,044	285,337	270,449	290,000	
100-5115	MIXED BEVERAGE TAX RECEIPTS	6,000	8,045	3,483	6,858	6,950	6,900	
100-5116	SALES & USE TAX CITY PORTION	865,451	985,000	612,413	1,224,826	924,460	1,081,230	
SUBTOTAL		2,434,960	2,584,783	2,086,237	1,537,175	2,411,961	2,689,564	
INTERGOVERNMENTAL 5300								
100-5330	COUNTY FIRE FIGHTING	24,000	24,000	11,500	23,000	24,000	24,000	$23,000 + $1,000 for Who's responding
100-5331	EISD SRO SHARE FUNDING	87,602	91,459	23,800	47,600	87,602	98,058	(50% SRO 1; 100% SRO 2 + benefits)
SUBTOTAL		111,602	115,459	35,300	70,600	111,602	122,058	
CHARGES FOR SERV. 5400								
100-5430	SWIMMING POOL RECEIPTS	21,000	18,500	0	0	21,000	18,500	
100-5435	REG. DEATH CERTIFICATES	520	350	437	874	483	450	
100-5440	REG. BIRTH CERTIFICATES	1,570	1,100	265	530	1,278	1,200	
100-5445	TAX CERTIFICATES	620	250	133	266	364	250	
100-5450	POLICE REPORTS	550	550	1,018	2,036	658	650	
100-5470	EEDI ADMINISTRATIVE SERVICE	15,000	15,000	3,750	7,500	15,000	15,000	
SUBTOTAL		39,260	35,750	5,603	11,206	38,783	36,050	
FINES & FEES 5500								
100-5510	COURT FINES	129,000	129,000	56,876	113,752	121,134	150,000	
100-5511	LOCAL TRUANCY FEE	4,000	4,000	2,934	5,868	0	4,000	
100-5513	LOCAL JURY FEE	80	80	64	128	0	80	
100-5514	POUND FEES	1500	1500	831	1,662	1501.33	1500	
100-5520	PLANNING/ZONING FEES	4000	4000	1,972	3,944	3100	4000	
100-5530	POLICE DEPT FEES	1500	1500	175	350	566	1000	
SUBTOTAL		140,080	140,080	62,852	125,704	126,301	160,580	
OTHER REVENUES 5600								
100-5610	RENTS & LEASES	1,200	400	151	302	409	400	
100-5615	OIL ROYALTIES	13,500	8,500	7,333	14,666	9,403	9,500	
100-5618	INTEREST	6,250	600	806	2,343	600	2,000	
100-5620	SALE OF CEMETERY PLOTS	15,397	13,500	8,200	16,400	14,191	13,500	
100-5623	FIRE TRUCK FUND	1,200	1,200	201	402	634	600	
100-5635	AIRPORT REVENUE	5,000	4,000	1,247	2,494	2,871	3,000	
100-5640	MISC. RECEIPTS	20,000	7,000	1,383	2,766	5,553	5,000	
100-5645	INSURANCE PROCEEDS	0	0	797	21,356	0	0	
100-5655	CONVENIENCE CTR REVENUE	2,825	1,500	838	1,676	1,508	1,500	
100-5671	SALE OF CITY PROPERTY	12,728	0	0	0	0	0	
SUBTOTAL		78,100	36,700	20,956	62,405	35,169	35,500	

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
APPROPRIATED REVENUE								
100-5116.01	SALES & USE TAX EEDI PORTION	428,257	482,500	303,727	607,454	460,954	540,615	
100-5507	STATE PORTION OF FINES	66,299	79,000	56,876	113,752	71,985	91,500	
100-5508	COURT TECHNOLOGY REVENUE	3,154	3,500	2,470	4,940	3,539	3,700	
100-5509	COURT SECURITY REVENUE	2,365	2,800	2,968	5,936	3,731	4,000	
100-5630	HOTEL/MOTEL TAX REVENUE	215,452	300,000	168,473	338,010	0	320,000	-15%
100-5690	DONATIONS POLICE DEPT	2,500	0	25	50	0	0	based on history
100-5699	SPECIAL PROJECTS REVENUE		0	1,200	15,314	2,680	0	
100-5740	GRANT PROCEEDS PD-LEOSE	1,196	1,100	982	1,136	1,213	1,000	
100-5744	TxDOT RAMP GRANT FUNDS	19,000	9,000	0	0	15,000	0	50% of DBT and TK Elevator Maint
SUBTOTAL		738,223	877,900	536,721	1,086,592	559,102	960,815	
ANS. FROM OTHER FUNDS 5700								
100-5712	TRANSFER FROM UTILITY FUND	0	0	0	0	37,586	0	
100-5730	TRANSFER FROM RESERVE	0	0	0			0	
SUBTOTAL		0	0	0	0		0	
TOTAL		3,542,225	3,790,672	2,747,669	2,893,682	3,282,919	4,004,567	
appropriated revenue - see offsetting expense								

ADMINISTRATION 100

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
PER SERV. 6100								
100-611-6110	ADMINISTRATION	227,851	235,892	124,647	231,487		245,222	
100-611-6112	OVERTIME	175	175	0	0		175	
100-611-6144	FICA/ S.S	17,599	18,215	8,495	16,990		18,943	
100-611-6145	HEALTH & L INS.	35,634	37,605	17,749	35,498		40,459	
100-611-6146	UNEMPLOYMENT	576	576	0	0		540	
100-611-6147	W/C	2,357	2,476	2,107	4,214		2,390	
100-611-6148	TMRS	21,418	22,167	11,874	23,748		23,054	
100-611-6149	LONGEVITY	2,024	2,036	2,016	2,016		2,228	
100-611-6150	UNIFORM ALLOWANCE	200	200	150	300		200	
SUBTOTAL		307,834	319,342	167,038	314,253		333,211	
SERVICES 6200								
100-611-6220	LEGAL FEES	12,000	12,000	5,296	10,592	10,053	10,000	
100-611-6225	AUDITOR	18,800	20,000	18,958	37,916	15,208	20,000	
100-611-6230	APPRAISAL DISTRICT	44,744	48,500	26,017	52,034	44,538	52,175	
100-611-6235	CONSULTANT FEES	0	0	0	0	0	0	
100-611-6245	CHAMBER OF COMMERCE	990	990	495	990	990	900	
100-611-6250	LIBRARY	24,000	24,000	12,000	24,000	24,000	24,000	
100-611-6255	SENIOR CITIZENS	4,500	2,400	2,400	2,400	3,975	2,400	
100-611-6267	OFFICE EQUIPMENT	1,000	1,000	0	0	539	1,000	
100-611-6269	OPERATING EQUIP LEASE - COPIER	2,000	2,100	936	1,872	1,602	2,043	
100-611-6271	ADVERTISING/LEGAL NOTICES	1,500	1,500	706	1,412	1,833	1,500	
100-611-6274	POSTAGE AND FREIGHT	800	500	25	50	437	500	
100-611-6275	CITY EMPLOYEE BENEFIT CARD	42,900	43,000	11,269	22,538	43,000	41,340	
100-611-6276	INSURANCE	70,000	80,000	88,345	88,345	68,715	88,000	
100-611-6277	DUES/SUBSCRIPTIONS/PUBLICATIONS	3,040	3,000	3,401	3,401	2,914	3,000	
100-611-6285	AMBULANCE	65,000	65,000	32,500	65,000	65,000	80,000	
100-611-6290	BIRTH AND DEATH RECORDS MGMT	500	500	857	857	500	500	
SUBTOTAL		291,774	304,490	203,205	311,407	283,303	327,358	
MAINTENANCE 6300								
100-611-6310	MOTOR VEHICLE MAINT	100	500	1,306	2,612		1,000	
100-611-6315	CITY HALL BUILDING MAINTENANCE	4,500	4,500	2,855	5,710	6,820	4,000	
100-611-6315.01	WOMEN'S CLUB BUILDING MAINT		2,500	109			1,600	new
100-611-6325	RADIO & EQUIP MAIN & REP	0	0	0	0	0	0	
100-611-6330	OFFICE EQUIPMENT MAINTENANCE	1,800	1,800	864	1,728	1,805	1,800	
100-611-6335	FIRE EXT. MAINT & REPAIR	75	75	31	62	52	75	
100-611-6390	COMPUTER MAINTENANCE	15,380	14,000	9,012	18,024	15,500	15,500	
SUBTOTAL		21,855	23,375	14,177	28,136	24,177	23,975	

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
UTILITIES 6400								
100-611-6410	ELECTRICITY	2,585	2,585	2,010	4,020	2,364	4,000	
100-611-6420	TELEPHONE/WIRELESS	5,600	7,000	3,984	7,968	6,465	8,000	
SUBTOTAL		8,185	9,585	5,994	11,988	8,829	12,000	
SUPPLIES 6500								
100-611-6515	JANITORIAL SUPPLIES	1,300	1,000	772	1,544	614	1,300	
100-611-6520	OFFICE SUPPLIES	3,000	4,500	1,250	2,500	4,800	4,500	
100-611-6530	GAS AND OIL	0	-2,500	-2,389	-4,778	-4,395	-4,300	rebate credits go here
100-611-6535.01	ELECTION	3,000	3,000	3,000	3,000	3,000	3,000	one time exp
SUBTOTAL		7,300	6,000	2,633	2,266	4,019	4,500	
OTHER OPER. EXP. 6600								
100-611-6610	MISC.	1,600	2,500	1,319	2,638	6,471	2,500	
100-611-6615	STATE FEE BIRTH CERTIFICATES	125	125	31	62	24	100	
100-611-6636	STRUCTURE/SAFETY CLEANUP	0	0	0	0	555	0	
100-611-6640	HOTEL/MOTEL EVENT SUPPORT	14,473	20,000	0	0	5,049	20,000	
100-611-6641	HOTEL/MOTEL SPECIAL PROJECTS	85,579	120,000	45,513	91,026	33,621	140,000	
100-611-6678	TRAVEL AND SCHOOL	3,200	3,000	911	1,822	2,821	3,000	
100-611-6684	HISTORIC PRESERVATION BOARD	500	500	0	0	277	500	
100-611-6685	ECONOMIC DEV. BOARD	428,257	482,500	302,905	605,810	459,134	540,615	
100-611-6686	SALES TAX REPAYMENT	14,952	0	0	0	0	0	
100-611-6687	MOTEL TAX DISBURSEMENT *	115,400	115,400	57,700	115,400	113,400	115,400	
100-611-6699	SPECIAL PROJECTS EXPENSE	0	0		0	1,536	0	always 0 on budget, running allocated amt
100-611-6695	RECORDS MANAGEMENT	1,000	500	198	396	191	500	
SUBTOTAL		665,086	744,525	408,577	817,154	623,080	822,615	
CAPITAL OUTLAY 6700								
100-611-6710	CAPITAL OUTLAY	0	0	1,828	3,656	17,957	0	
100-611-6711	CAPITAL IMPROVEMENT	77,585	45,000	0	0		0	hydrologic study
100-611-6712	CAPITAL ACQUISITION	8,059	0		0		0	
SUBTOTAL		85,644	45,000	1,828	0		0	
DEBT SERVICE 6900								
100-611-6910.01	PRINCIPAL CITY HALL ALARM 8468	1,876	1,876	1,758	1,758		1,844	updated
100-611-6911.01	INTEREST CITY HALL ALARM 8468	559	559	477	477		391	"
100-611-6930	PRINCIPAL SERIES 2010 REF REGIONS	40,000	40,000	0	40,000		45,000	"
100-611-6931	INTEREST SERIES 2010 REF REGIONS	8,800	9,000	3,600	7,200		5,600	"
SUBTOTAL		51,235	51,435	5,835	49,435	0	52,835	
TOTAL		1,384,818	1,503,752	809,287	1,534,639	943,408	1,576,494	

* Majestic 47,000
Chamber 24,000
ECF 30,000
McCloud Museum 14,400
has offsetting revenue

MUNICIPAL COURT

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
PER. SERVICES 6100								
100-612-6110	SALARY AND WAGES	31,522	33,443	18,068	33,555		34,780	
100-612-6112	OVERTIME	0	0	0	0		0	
100-612-6144	FICA/ S.S	2,432	2,582	1,359	2,718		2,688	
100-612-6145	HEALTH & L INS.	7,521	7,778	4,184	8,368		8,097	
100-612-6146	UNEMPLOYMENT	43	43	0	0		135	
100-612-6147	W/C	112	119	130	130		123	
100-612-6148	TMRS	2,959	3,143	1,962	3,924		3,272	
100-612-6149	LONGEVITY	264	312	312	312		360	
SUBTOTAL		**44,853**	**47,420**	**26,015**	**49,007**		**49,455**	
SERVICES 6200								
100-612-6220	LEGAL SERVICES	1,500	2,500	1,369	2,738	2,426	2,500	
100-612-6235	CONSULTANT FEES	3,800	3,800	1,890	3,780	3,740	3,780	judge and assoc judge
100-612-6240	EASTLAND CNTY JAIL	1,500	2,500	2,747	5,494	3,272	2,500	
100-612-6266	SECURITY/TECHNOLOGY EQUIPMENT	5,519	5,500	4,536	5,500	1,942	5,500	Courtsync/Copsync maintenance
100-612-6270	COLLECTION FEES	0	0	-1,771	0	0	0	washout between charges and payments
100-612-6271	JURORS FEES	240	240	0	0	0	240	for 5 trials
100-612-6274	POSTAGE AND FREIGHT	150	200	83	166	45	100	
100-612-6277	DUES & SUBSCRIPTIONS	40	110	0	0	79	55	
SUBTOTAL		**12,749**	**14,850**	**8,854**	**17,678**	**11,504**	**14,675**	
MAINTENANCE 6300								
100-612-6330	OFFICE EQUIPMENT REPAIR	100	100	0	0		100	
100-612-6390	COMPUTER REPAIR	210	210	0	0	48	0	
SUBTOTAL		**310**	**310**	**0**	**0**	**48**	**100**	
UTILITIES 6400								
100-612-6420	TELEPHONE	0	0	0	0		0	no fees since chg to VOIP
SUBTOTAL		**0**	**0**	**0**	**0**		**0**	
SUPPLIES 6500								
100-612-6520	OFFICE SUPPLIES	700	1,200	1,397	2,794	1,190	1,100	
SUBTOTAL		**700**	**1,200**	**1,397**	**2,794**	**1,190**	**1,100**	

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
OTHER OPER. EXP. 6600								
100-612-6615	STATE FEES ON COURT FINES	66,299	79,000	51,405	102,810	62,002	92,250	rev proj need to match
100-612-6678	TRAVEL AND SCHOOL	1,500	1,500	954	1,908	1,031	1,100	court school and judge school
SUBTOTAL		67,799	80,500	52,359	104,718	63,033	93,350	
CAPITAL OUTLAY								
100-612-6710	CAPITAL OUTLAY	0	0	0	0		0	
SUBTOTAL		0	0	0	0		0	
TOTAL		128,250	144,280	88,625	174,197	75,775	158,680	
has offsetting revenue								

POLICE DEPT.

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
PER SERV. 6100								
100-613-6110	ADMINISTRATION	76,542	79,468	40,899	75,955	75,613	89,423	
100-613-6111	PART-TIME OFFICERS	10,000	10,000	0	0	4,731	10,000	
100-613-6112	OVERTIME	20,000	22,000	28,711	53,320	18,334	22,000	
100-613-6113	CLERICAL	34,903	36,918	18,914	37,828	33,936	38,323	
100-613-6114	SKILLED/CRAFTED	208,634	215,775	138,243	256,737	210,303	276,054	
100-613-6116	SUPERVISORY	157,931	165,458	58,410	108,476	150,550	117,961	
100-613-6117	ANIMAL CONTROL	33,322	35,243	30,318	56,305	40,585	46,380	
100-613-6118	SCHOOL RESOURCE	84,292	91,119	47,586	88,374	60,433	94,618	SRO #1 (50%) + SRO (100%) funded by EISD
100-613-6144	FICA/ S.S	47,106	49,505	27,759	55,518	44,821	52,378	
100-613-6145	HEALTH & L INS.	97,778	101,111	52,805	105,610	90,454	106,612	
100-613-6146	UNEMPLOYMENT	2,016	2,016	148	296	276	2,160	
100-613-6147	W/C	26,335	27,609	19,942	39,884	19,130	26,185	
100-613-6148	TMRS	57,570	60,377	37,754	75,508	56,976	63,018	
100-613-6149	LONGEVITY	2,744	2,540	2,256	2,256	2,260	2,520	
SUBTOTAL		859,173	899,139	503,745	956,067	808,403	947,632	
SERVICES 6200								
100-613-6260	DISPATCH 60%	34,541	34,541	17,270	34,540	34,541	34,541	
100-613-6261	CRIME STOPPERS	600	600	600	600	600	600	
100-613-6262	CRISIS CENTER	17,040	17,040	8,520	17,040	17,040	17,040	
100-613-6263	APPLICANT TESTING	400	400	0	0	685	400	
100-613-6264	CODE RED	3,980	4,181	4,453	4,453	5,309	4,675	
100-613-6269	COPIER LEASE	2,400	2,400	1,146	2,292	2,332	3,400	
100-613-6271	ADVERTISING	200	200	0	0	200	0	
100-613-6274	POSTAGE AND FREIGHT	980	1,500	588	1,000	1,609	1,000	
100-613-6277	DUES AND SUBSCRIPTIONS	2,000	2,500	1,804	3,608	1,615	3,000	
100-613-6295	SEXUAL ASSAULT EXAMS	1,500	1,500	0	0	2	400	
SUBTOTAL		63,641	64,862	34,381	63,533	63,934	65,056	
MAINTENANCE 6300								
100-613-6310	MOTOR VEHICLE MAINT.	1,800	7,500	4,816	12,350		10,000	
100-613-6315	BUILDING MAINT.	4,800	5,000	5,580	11,160		5,500	Base 3,900 Cleaning (1 per week)
100-613-6320	ANIMAL CONTROL BUILDING	1,500	500	879	1,758	1,952	1,500	
100-613-6325	RADIO/MOBILE EQUIP REPAIRS	500	500	0	0		0	
100-613-6330	OFFICE EQUIPMENT MAINT.	1,000	500	186	372		500	
100-613-6335	FIRE EXTINGUISHERS MAINT.	200	200	177	200		200	
100-613-6390	COMPUTER MAINT	24,000	24,000	20,601	41,202		33,000	Wguard/Copsync maint/+monthly
SUBTOTAL		33,800	38,200	32,239	67,042		50,700	

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
UTILITIES 6400								
100-613-6410	ELECTRICITY	2,400	3,200	1,395	2,790	3,173	3,200	
100-613-6410.01	ELECTRICITY/AC	1,000	1,000	0	0	0	1,000	
100-613-6415	GAS	700	730	620	1,321	728	1,300	
100-613-6420	TELEPHONE/WIRELESS	11,550	14,000	7,041	14,082	15,914	14,000	
SUBTOTAL		15,650	18,930	9,056	18,193	19,815	19,500	
SUPPLIES 6500								
100-613-6510	MATERIAL AND SUPPLIES	400	400	122	244		400	
100-613-6515	JANITORIAL SUPPLIES	500	500	235	470	273	500	
100-613-6520	OFFICE SUPPLIES	2,250	2,500	1,595	3,190	2,393	3,000	
100-613-6530	GAS AND OIL	18,000	18,000	18,700	37,400	23,608	29,700	
100-613-6540	UNIFORMS	2,850	3,500	1,350	2,700	3,279	3,500	
100-613-6544	EXPENDABLE SUPPLIES	1,500	1,000	106	212	1,190	1,500	
100-613-6544.01	EXPENDABLE SUPPLIES A/C	1,200	1,200	1,777	3,554	1,989	1,200	
100-613-6544.02	FIREARMS MAINT. SUPPLY, TRAINING	4,000	6,000	3,078	6,156	4,219	6,000	
100-613-6545	MINOR EQUIPMENT	1,300	1,300	481	962	1,404	1,000	
SUBTOTAL		32,000	34,400	27,444	54,888	38,357	46,800	
OTHER OPER. EXP. 6600								
100-613-6610	MISC.	1,500	1,500	1,807	3,614	6,749	1,500	
100-613-6610.01	MISC. PD DONATION	2,500	2,500	520	1,040	661	1,000	
100-613-6678	TRAVEL AND SCHOOL	3,000	3,000	1,742	3,484	3,174	3,000	
100-613-6678.01	TRAVEL AND SCHOOL LEOSE	1,196	1,100	71	142	1,090	1,000	
100-613-6678.02	EMERGENCY MGT TRAINING	0	0	0	0	0	0	
100-613-6678.04	ANIMAL CONTROL TRAINING	1,700	1,700	246	492	1,330	1,300	
100-613-6699	SEIZURE ACCOUNT PURCHASES		0	1,086	2,172	718	0	usually 0 budget, running allocation total
SUBTOTAL		9,896	9,800	5,472	10,944	13,722	7,800	
CAPITAL OUTLAY 6700								
100-613-6710	CAPITAL OUTLAY	0	0	0	0	36,046	0	
SUBTOTAL		0	0	0	0	36,046	0	
DEBT SERVICE 6900								
SUBTOTAL		0	0	0	0		0	
TOTAL		1,121,809	1,065,331	612,337	1,170,667	980,276	1,137,488	

has offsetting revenue

FIRE DEPT.

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
PER SERV. 6100								
100-614-6110	SALARIES AND WAGES	173,303	182,328	99,797	185,337	169,358	193,805	
100-614-6112	OVERTIME	18,000	22,000	9,652	17,925	21,750	22,000	
100-614-6121	FIRE MARSHALL SALARY	1,200	1,200	100	200	1,200	1,200	
100-614-6144	FICA/ S.S	14,460	15,562	8,471	16,942	14,508	16,366	
100-614-6145	HEALTH & L INS.	31,559	32,712	15,268	30,536	27,725	33,990	
100-614-6146	UNEMPLOYMENT	576	576	196	392	272	540	
100-614-6147	W/C	7,480	7,953	4,841	9,682	4,840	11,492	
100-614-6148	TMRS	17,988	19,330	11,222	22,444	18,194	20,309	
100-614-6149	LONGEVITY	1,912	2,104	1,084	1,084	1,727	1,132	
SUBTOTAL		266,478	283,765	150,631	284,542	259,574	300,834	
SERVICES 6200								
100-614-6235	MEDICAL DIRECTOR FEE	4,200	4,200	0	4,200	4,200	4,200	
100-614-6260	DISPATCH 40%	23,027	23,028	11,514	23,028	23,027	23,028	
100-614-6269	COPIER LEASE	1,450	1,450	712	1,424	1,307	1,450	
100-614-6274	POSTAGE AND FREIGHT	225	150	26	52	108	100	
100-614-6275	VOLUNTEER FIREFIGHTER EXPENSES	12,700	12,700	12,200	12,200	12,700	12,700	
100-6146276	EMERGENCY REPORTING MAINTENANCE	2,220	2,500	0	2,543	2,403	2,700	
100-614-6277	DUES & SUBSCRIPTION	1,350	1,000	424	848	1,045	1,000	
SUBTOTAL		44,472	45,028	24,876	44,295	44,791	45,178	
MAINTENANCE 6300								
100-614-6310	EQUIPMENT MAINTENANCE		10,000	13,235	26,470		10,000	
100-614-6315	BUILDING MAINT. & REPAIR	1,800	2,000	3,419	6,838	2,088	2,000	
100-614-6325	RADIO, PAGERS MAINT.	2,250	1,000	75	150	867	1,000	
100-614-6330	OFFICE EQUIPMENT MAINT.	250	250	128	256	527	250	
100-614-6335	FIRE EXTINGUISHER MAINT.	600	600	569	1,138	557	600	
100-614-6340	WEATHER RADAR MAINT (CONSOLIDATED)	3,800	0	0	0	3,628	0	no DTN
100-614-6342	SCBA MAINT.	2,387	2,500	1,584	3,168	2,215	2,500	
100-614-6344	POWER PLANTS	425	350	0	0	266	350	
100-614-6346	JAWS AND POWER PLANT	1,125	1,125	0	0	1,283	1,125	
100-614-6348	BUNKER GEAR	4,810	4,500	357	714	2,722	2,200	
100-614-6350	AIR COMPRESSOR	2,210	1,600	688	1,376	1,586	1,600	
100-614-6352	MULTI GAS DETECTOR	400	250	0	0	186	250	
100-614-6353	SIREN MAINTENANCE	1,200	1,000	0	0	2,102	1,000	
100-614-6390	COMPUTER MAINTENANCE/REPAIR	300	750	2,939	5,878	1,902	1,000	
SUBTOTAL		21,557	25,925	22,994	45,988	19,928	23,875	

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED		2022/2023 ADOPTED	NOTES
UTILITIES 6400								
100-614-6410	ELECTRICITY	3,200	3,500	1,857	3,708	3,588	3,800	
100-614-6415	GAS	1,750	1,750	912	1,824	1,413	1,900	
100-614-6420	TELEPHONE/WIRELESS	5,164	5,164	2,832	5,664	4,995	5,200	
SUBTOTAL		**10,114**	**10,414**	**5,601**	**11,196**	**9,996**	**10,900**	
SUPPLIES 6500								
100-614-6510	MATERIAL & SUPPLIES	700	700	893	1,786	782	800	
100-614-6515	JANITORIAL SUPPLIES	700	700	425	850	645	700	
100-614-6520	OFFICE SUPPLIES	650	650	1,440	2,880	835	650	
100-614-6530	GAS & OIL	6,250	6,500	4,858	9,716	7,752	10,725	
100-614-6540	UNIFORMS	1,500	1,500	1,667	3,334	1,962	1,700	
100-614-6544	EXPENDABLES/MEDICAL SUPPLIES	1,250	1,400	660	1,320	1,720	1,400	
100-614-6545	CAFS/FOAM	400	400	0	0	709	400	
100-614-6556	TRAINING SUPPLIES	400	400	0	0	380	400	
100-614-6557	MINOR EQUIPMENT	1,450	1,450	828	1,656	376	1,450	
SUBTOTAL		**13,300**	**13,700**	**10,771**	**21,542**	**15,161**	**18,225**	
OTHER OPER. EXP. 6600								
100-614-6610	CITY CONTRIBUTION TO VFD / MISC	2,400	2,400	1,227	2,454	3,625	2,700	
100-614-6678	TRAVEL & SCHOOL STAFF	1,500	1,500	658	1,316	1,964	1,500	
100-614-6679	TRAVEL & SCHOOL VOL. FIREMEN	1,500	2,000	450	900	2,089	1,500	
SUBTOTAL		**5,400**	**5,900**	**2,335**	**4,670**	**7,678**	**5,700**	
CAPITAL OUTLAY 6700								
100-614-6710	CAPITAL OUTLAY	0	0	0	10,000	28,768	0	
SUBTOTAL		**0**	**0**	**0**	**10,000**	**28,768**	**0**	
DEBT SERVICE 6900								
100-614-6910.01	LADDER 6, PRINCIPAL cont 6217	26,664	27,645	27,073	27,073	26,664	28,662	
100-614-6910.03	KOOL BREEZE TRAILER PRINCIPAL 9228			1,747			1,803	
100-614-6911.01	LADDER 6, INTEREST cont 6217	15,990	15,009	15,580	15,580	15,990	13,991	
100-614-6911-03	KOOL BREEZE TRAILER INTEREST 9228			443			387	
SUBTOTAL		**42,654**	**42,654**	**44,843**	**42,653**	**42,654**	**44,843**	
TOTAL		**411,160**	**427,386**	**262,051**	**464,886**	**428,550**	**449,555**	

AIRPORT

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
SERVICES 6200								
100-615-6235	CONSULTANT FEES	0	0	0	0		0	
100-615-6274	POSTAGE & FREIGHT	0	0	0	0		0	
SUBTOTAL		0	0	0	0		0	
MAINTENANCE 6300								
100-615-6310	VEHICLE MAINTENANCE	100	100	155	310		150	
100-615-6315	BUILDING MAINTENANCE & REPAIR	1,200	2,500	38	76	4,938	2,500	
100-615-6325	RADIO REPAIR	500	500	0	0	0	400	
100-615-6335	FIRE EXTINGUISHERS MAINT.	300	400	459	918	394	500	
100-615-6375	BEACON LIGHT MAINT.	1,200	750	0	0	556	750	
100-615-6390	COMPUTER SYSTEM MAINT.	625	350	0	0	51	350	
100-615-6380	TXDOT RAMP PROJECTS	12,000	12,000	7,616	12,944	25,766	12,000	DBT AWOS and Krupp Elevator
SUBTOTAL		15,925	16,600	8,268	14,248	31,705	16,650	
UTILITIES 6400								
100-615-6410	ELECTRICITY	9,813	7,000	3,898	7,796	5,277	8,000	
100-615-6420	TELEPHONE	1,450	1,450	705	1,410	1,432	1,450	
SUBTOTAL		11,263	8,450	4,603	9,206	6,709	9,450	
SUPPLIES 6500								
100-615-6510	MATERIAL & SUPPLIES	200	200	0	0	184	200	
100-615-6544	EXPENDABLES	300	300	0	0	158	200	
SUBTOTAL		500	500	0	0	342	400	
OTHER OPER. EXP. 6600								
100-615-6610	MISC.	0	500	0	0	750	500	
100-615-6650	STATE INSPECTION FEE	200	200	130	200	200	200	
SUBTOTAL		200	700	130	200		700	
CAPITAL OUTLAY 6700								
100-615-6710	CAPITAL OUTLAY	0	110,692	12,288	0	148,125	75,642	airport improvements
SUBTOTAL		0	110,692	12,288	0	148,125	75,642	
TOTAL		27,551	136,942	25,289	23,654	186,881	102,842	

CITY PUBLIC WORKS

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
PER. SERV. 6100								
100-616-6110	SALARIES & WAGES	162,452	174,597	86,485	160,615	153,650	192,097	
100-616-6111	PART TIME PARKS	23,299	26,832	7,731	15,462	14,641	17,472	
100-616-6112	OVERTIME	3,900	3,900	26	52	4,929	3,900	
100-616-6113	LIFEGUARDS	17,000	22,000	0	0	14,218	22,000	
100-616-6144	FICA/ S.S	15,871	17,462	7,100	14,200	15,153	18,082	
100-616-6145	HEALTH & L INS.	45,128	46,667	23,239	46,478	35,847	48,583	
100-616-6146	UNEMPLOYMENT	1,296	1,296	481	962	430	1,215	
100-616-6147	W/C	8,273	9,050	11,865	23,730	11,216	9,743	
100-616-6148	TMRS	16,581	17,576	9,514	19,028	14,015	17,285	
100-616-6149	LONGEVITY	820	928	660	660	1,371	896	
100-616-6150	UNIFORM ALLOWANCE	2,400	2,400	1,643	3,286	1,413	2,400	
SUBTOTAL		297,020	322,708	148,744	284,473	266,882	333,673	
SERVICES 6200								
100-616-6235	CEMETERY CONSULTANT	12,194	12,194	6,097	12,194	12,116	12,194	
100-616-6277	DUES & SUBSCRIPTION	125	125	0	0	125	125	
SUBTOTAL		12,319	12,319	6,097	12,194	12,241	12,319	
MAINTENANCE 6300								
100-616-6310	MOTOR VEHICLE MAINT.	2,000	4,000	10,211	20,422		8,000	
100-616-6315	SR BUILDING MAINT. & REPAIR	600	600	0	0	388	200	
100-616-6325	RADIO MAINT.	200	200	0	0	0	200	
100-616-6335	FIRE EXTINGUISHERS MAINT.	150	150	0	0	90	150	
100-616-6365	SWIMMING POOL MAINTENANCE	8,000	4,000	7,393	14,786	3,685	4,000	
100-616-6367	CEMETERY MAINTENANCE	500	500	0	0	4,200	500	
100-616-6370	BASEBALL COMPLEX MAINTENANCE	3,800	3,000	0	0	2,355	3,000	
SUBTOTAL		15,250	12,450	17,604	35,208	10,718	16,050	
UTILITIES 6400								
100-616-6410	ELECTRICITY	77,434	80,000	42,553	85,106	85,870	85,000	
100-616-6415	GAS	800	1,000	337	674	901	1,000	
100-616-6420	TELEPHONE/PAGER	2,500	2,000	1,071	2,142	2,130	2,200	
SUBTOTAL		80,734	83,000	43,961	87,922	88,901	88,200	

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
SUPPLIES 6500								
100-616-6511	STREET AND SIDEWALK REPAIRS	40,000	30,000	16,952	33,904	54,376	33,000	
100-616-6512	PARKS MATERIALS/SUPPLIES	5,500	3,000	2,129	4,258	7,632	3,000	
100-616-6513	SWIMMING POOL MATERIALS/SUPP	3,500	3,000	0	0	1,585	3,000	
100-616-6515	JANITORIAL SUPPLIES	500	500	64	128	123	500	
100-616-6520	OFFICE SUPPLIES	100	150	50	100	153	150	
100-616-6530	GAS & OIL	7,000	7,000	4,133	8,266	9,080	8,000	
100-616-6545	MINOR EQUIPMENT	3,000	1,000	450	900	2,576	1,000	
100-616-6565	MOSQUITO SPRAYING	2,000	2,000	0	0	199	2,000	
100-616-6570	CHEMICALS - SWIMMING POOL	4,000	4,250	2,684	5,368	5,150	4,500	
100-616-6575	SAFETY EQUIPMENT	750	400	0	0	119	400	
SUBTOTAL		66,350	51,300	26,462	52,924	80,993	55,550	
OTHER OPER. EXP. 6600								
100-616-6610	MISC.	1,000	500	60	120	3,112	500	
SUBTOTAL		1,000	500	60	120	3,112	500	
CAPITAL OUTLAY 6700								
100-616-6710	CAPITAL OUTLAY	6,100	0	0	0	33,117	9,671	
SUBTOTAL		0	0	0	0	33,117	9,671	
DEBT SERVICE 6900								
100-616-6910.03	PRINCIPAL BALL FIELD LIGHTS cont 8468	3,547	3,722	3,905	3,905	3,634	4,097	
100-616-6910.04	PRINCIPALCDURAPATCHER cont 9876						18,785	
100-616-6911.03	INTEREST BALL FIELD LIGHTS cont 8468	1,418	1,243	1,060	1,060	1,330	868	
100-616-6910.04	INTEREST DURAPATCHER CONT 9876						1,870	
SUBTOTAL		4,965	4,965	4,965	4,965	4,964	25,620	
TOTAL		597,031	487,242	247,893	477,806	500,929	541,583	

100 SHOP

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
PERSONAL SERV. 6100								
100-619-6110	SALARIES & WAGES	16,964	17,996	2,276	4,227	14,948	18,716	
100-619-6112	OVERTIME	150	150	52	104	136	150	
100-619-6144	FICA	1,311	1,392	654	1,308	1,149	1,446	
100-619-6145	HEALTH & LIFE INS.	3,761	3,889	2,042	4,084	2,660	4,049	
100-619-6146	UNEMPLOYMENT	72	72	0	0	28	68	
100-619-6147	W/C	1,193	1,267	866	1,732	843	1,316	
100-619-6148	TMRS	1,596	1,694	928	1,856	1,047	1,761	
100-619-6149	LONGEVITY	30	54	20	40	11	44	
100-619-6150	UNIFORM ALLOWANCE	200	200	389	389	564	200	
SUBTOTAL		25,277	26,714	7,227	13,740	21,387	27,750	
MAINTENANCE 6300								
100-619-6310	VEHICLE MAINTENANCE	400	500	419	838		500	
100-619-6315	BUILDING MAINT.	1,000	1,000	0	0	1,146	1,000	
100-619-6325	RADIO MAINT.	100	100	0	0	0	0	
100-619-6335	FIRE EXTINGUISHER MAINT.	100	250	136	272	213	250	
SUBTOTAL		1,600	1,850	555	1,110	1,359	1,750	
UTILITIES 6400								
100-619-6410	ELECTRICITY	800	800	508	1,016	684	1,000	
100-619-6415	GAS	980	1,000	835	1,670	653	1,000	
100-619-6420	TELEPHONE	400	325	155	310	240	325	
SUBTOTAL		2,180	2,125	1,498	2,996	1,577	2,325	
SUPPLIES 6500								
100-619-6510	MATERIALS & SUPPLIES	4,200	4,500	2,804	5,608		4,500	
100-619-6515	JANITORIAL SUPPLIES	200	200	119	238		200	
100-619-6530	GAS & OIL	600	600	6,800	13,600	2,973	1,000	coding corrected
100-619-6575	SAFETY EQUIPMENT	100	500		0	584	400	
SUBTOTAL		5,400	5,800	9,723	19,446	3,557	6,100	
CAPITAL OUTLAY 6700								
100-619-6710	CAPITAL OUTLAY	0	0	0	0	2,973	0	
SUBTOTAL		0	0	0	0	2,973	0	
TOTAL		35,823	36,489	19,003	37,292	30,853	37,925	

GRAND TOTAL 100	3,706,442	3,801,422	2,064,485	3,883,142	3,146,671	4,004,567	

FY 2022-23 Budget 08/09/22

200 UTILITIESFUND/REVENUE

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
LICENSES & PERMITS 5200								
200-5210	IRRIGATION PERMITS	9100	1500	1,000	2,000	1336	1000	
SUBTOTAL		9100	1500	1,000	2000	1336	1000	
CHARGES FOR SERVICES 5400								
200-5410	WATER SERVICE	1,477,348	1,380,000	711,707	1,423,414	1,356,839	1,443,447	
200-5411	SEWER SERVICE	234,141	256,393	122,427	244,854	217,023	249,786	
200-5412	LATE CHARGES	42,600	40,000	22,594	45,188	39,668	42,672	
200-5413	WATER CONNECT FEES	16,000	16,000	7,140	14,280	15,729	16,000	
200-5414	GARBAGE SERVICES-CITY	132,000	130,000	66,956	133,912	129,175	130,000	
200-5417	CONTRACT REVENUE	1,850	2,000	1,084	2,168	4,487	2,000	
200-5420	SALE OF BULK WATER	20,000	3,000	3,356	6,712	2,603	3,500	
200-5425	WATER & SEWER TAPS	20,000	15,000	16,085	32,170	15,525	17,000	
SUBTOTAL		1,943,939	1,842,393	951,349	1,902,698	1,781,049	1,904,405	
FINES AND FEES 5500								
200-5513	RETURN CHECK FEES	1000	650	240	480	636	650	
200-5514	CREDIT/DEBIT CARD FEE	9762	11500	297	594	9942	700	
SUBTOTAL		10,762	12150	537	1,074	10,578	1,350	
OTHER REVENUES 5600								
200-5618	INTEREST	5,424	500	220	440		800	
200-5640	MISC. RECEIPTS	10,298	10,000	6,166	12,332		10,000	
200-5645	INSURANCE PROCEEDS		0	0	0		0	
200-5650	SALE OF ASSETS	17,211	0	0	0		0	
SUBTOTAL		32,933	10,500	6,386	12,772	0	10,800	
APPROPRIATED REVENUE								
200-5410.01	WATER DEBT SERVICE REVENUE	351,403	350,596	186,947	373,894	352,963	355,844	
200-5411.01	SEWER DEBT SERVICE REVENUE	558,972	566,134	287,056	574,112	558,186	640,392	
200-5410.02	WATER PLANT DEBT SERV REVENUE	274,285	273,884	130,657	261,314	262,178	284,548	
200-5499	CAPITAL PROJECT REVENUE (3.40 fund)	65,770	66,076	30,791	61,582	65,848	67,054	
200-5415	GARBAGE SERVICES-IESI	585,406	570,000	305,684	611,368	546,124	655,000	
200-5416	GARBAGE SALES TAX	48,296	44,000	25,419	50,838	49,452	52,972	
SUBTOTAL		1,884,132	1,870,690	966,554	1,933,108	1,834,750	2,055,810	
NSFER FROM OTHER FUNDS 5700								
200-5720	GRANT PROCEEDS	0		0	0		0	
200-5730	TRANSFER FROM RESERVE			0	0		0	
SUBTOTAL		0	0	0	0		0	
TOTAL		3,880,866	3,737,233	1,925,826	3,851,652	3,627,714	3,973,365	

appropriated revenue - see offsetting expense

GRAND TOTAL FUNDS 100 & 200	7,527,905	7,527,905	4,673,495	6,745,334		7,977,932

FY 2021-22 BUDGET

ADMINISTRATION 200

08/09/22

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
PERSONAL SERV. 6100								
200-611-6110	SALARIES & WAGES	172,874	177,455	93,091	172,883	155,646	184,672	
200-611-6112	OVERTIME	175	350	411	822	1,058	175	
200-611-6144	FICA	13,421	13,782	8,327	16,654	14,316	14,331	
200-611-6145	HEALTH & LIFE INS.	28,113	29,827	21,674	43,348	37,053	32,362	
200-611-6146	UNEMPLOYMENT	432	432	0	0	199	405	
200-611-6147	W/C	2,165	2,272	2,234	4,468	2,121	2,178	
200-611-6148	TMRS	16,333	16,772	11,736	23,472	19,485	17,441	
200-611-6149	LONGEVITY	2,384	2,348	2,368	2,368	2,161	2,492	
200-611-6150	UNIFORM ALLOWANCE	200	200	29	58	156	200	
SUBTOTAL		236,097	243,438	139,870	264,073	232,196	254,256	
SERVICES 6200								
200-611-6220	LEGAL FEES	10,000	8,500	5,296	10,592	7,917	8,500	
200-611-6225	AUDITOR	17,875	18,000	8,750	17,500	15,208	20,000	
200-611-6235	CONSULTANT FEES	0	0	0	0	384	0	
200-611-6245	CHAMBER OF COMMERCE	990	990	495	990	990	990	
200-611-6267	OFFICE EQUIPMENT	1,500	1,500	0	0	730	100	
200-611-6269	OPERATING EQUIP LEASE - COPIER	1,986	1,500	936	1,872	1,499	1,362	
200-611-6271	ADVERTISING	500	500	232	464	1,435	500	
200-611-6274	POSTAGE & FREIGHT	6,468	6,000	2,453	4,906	6,194	6,000	
200-611-6275	CITY EMPLOYEE BENEFIT CARD	12,100	15,000	3,642	7,284	14,385	11,600	
200-611-6276	INSURANCE	16,482	18,130	21,720	43,440	17,907	22,000	
200-611-6277	DUES/SUBSCRIPTIONS/PUBLICATIONS	2,681	2,700	1,676	3,352	2,660	2,500	
SUBTOTAL		70,582	72,820	45,200	90,400	69,311	73,552	
MAINTENANCE 6300								
200-611-6310	MOTOR VEHICLE MAINTENANCE	300	300	1,148	2,296		1,000	
200-611-6315	BUILDING MAINTENANCE	4,300	4,300	2,855	5,710		4,000	3980 base
200-611-6325	RADIO MAINT & REPAIR	750	750	0	0		0	
200-611-6330	OFFICE EQUIPMENT MAINT.	2,000	1,500	784	1,568		1,800	
200-611-6335	FIRE EXT MAINT & REPAIR	100	100	32	64		75	
200-611-6390	COMPUTER SYSTEM MAINT.	39,500	20,000	14,746	29,492		21,000	Incode,Flexnet,support
SUBTOTAL		46,950	26,950	19,565	39,130		27,875	
UTILITIES 6400								
200-611-6410	ELECTRICITY	3,145	2,500	1,282	2,564	1,633	2,500	
200-611-6420	TELEPHONE/PAGERS	5,600	5,600	3,350	6,700	5,362	6,000	
SUBTOTAL		8,745	8,100	4,632	9,264	6,995	8,500	

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
SUPPLIES 6500								
200-611-6515	JANITORIAL SUPPLIES	1,500	850	755	1,510	540	850	
200-611-6520	OFFICE SUPPLIES	3,000	4,000	1,685	3,370	3,795	4,000	
200-611-6525	BILLING SUPPLIES	2,400	2,400	1,344	2,688	2,220	1,800	bills, late notices
200-611-6530	GAS & OIL	2,300	1,750	839	1,678	1,615	1,750	
200-611-6535	ELECTION	3,000	3,000	3,000	3,000	3,000	3,000	
SUBTOTAL		**12,200**	**12,000**	**7,623**	**12,246**		**11,400**	
OTHER OPER. EXP. 6600								
200-611-6610	MISC.	3,093	2,500	10,472	20,944	3,629	2,500	
200-611-6678	TRAVEL & SCHOOL	2,500	2,000	601	1,202	2,217	2,000	
200-611-6695	RECORDS MANAGEMENT	500	500	198	396	191	500	
SUBTOTAL		**6,093**	**5,000**	**11,271**	**22,542**	**6,036**	**5,000**	
CAPITAL OUTLAY 6700								
200-611-6710	CAPITAL OUTLAY	0	0	0	0		0	
200-611-6720	SPECIAL PROJECTS **	68,075	0	0	0		0	
SUBTOTAL		**104,574**	**0**	**0**	**0**		**0**	
DEPRECIATION 6800								
200-611-6810	DEPRECIATION	234,547	101,969	117,013	234,026	340,608	101,969	
SUBTOTAL		234,547	101,969	117,013	234,026	**340,608**	101,969	
DEBT SERVICE 6900							0	
SUBTOTAL		**0**	**0**	**0**	**0**		**0**	
TOTAL		**694,451**	**470,277**	**345,174**	**671,681**	**655,145**	**482,552**	

WATER

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
PERSONAL SERVICES 6100								
200-621-6110	SALARIES & WAGES	177,672	189,522	119,399	221,741	189,083	196,710	
200-621-6112	OVERTIME	10,000	10,000	2,044	4,088	10,903	10,000	
200-621-6144	FICA	14,460	15,377	8,398	16,796	14,312	15,935	
200-621-6145	HEALTH & LIFE INS.	45,128	46,667	19,846	39,692	44,807	48,583	
200-621-6146	UNEMPLOYMENT	864	720	309	618	394	810	
200-621-6147	W/C	7,280	7,744	7,220	14,440	6,901	7,232	
200-621-6148	TMRS	17,597	18,713	10,795	21,590	18,064	19,393	
200-621-6149	LONGEVITY	1,344	1,480	1,332	1,260	1,112	1,596	
200-621-6150	UNIFORM ALLOWANCE	2,000	1,600	1,073	2,146	2,133	2,000	
SUBTOTAL		276,345	291,823	170,416	322,371	287,708	302,259	
SERVICES 6200								
200-621-6230	BACKFLOW INSPECTION PROGRAM	600	500	0	0	167	500	
200-621-6235	CONSULTANT FEES	0	0	8,050	16,100	2,598	3,000	
200-621+6236	TWDB WATERSHED STUDY			9,740			0	
200-621-6265	WATER DISTRICT	624,689	695,000	347,837	695,674	705,639	757,915	
200-621-6274	POSTAGE & FREIGHT	200	6,000	2,164	4,328	6,142	6,000	
200-621-6275	TEST SAMPLES	4,200	4,500	1,037	2,074	4,428	4,000	
200-621-6280	AGENT FEES (TWDB PROJECT)	2,400	2,500	1,556	3,112	1,856	4,900	
SUBTOTAL		632,089	708,500	370,384	721,288	720,830	776,315	
MAINTENANCE 6300								
200-621-6310	MOTOR VEHICLE MAINT.	1,500	7,000	16,066	32,132		8,000	
200-621-6315	UTILITY BUILDING MAINT.	500	500	0	0	150	500	
200-621-6325	RADIOS & MAINT.	600	300	0	0	0	300	
200-621-6335	FIRE EXTINGUISHER MAINT.	250	250	0	0	100	250	
200-621-6375	WATER TANK MAINT.	2,000	5,000	119	238	4,617	10,000	
200-621-6380	WATER SYSTEM MAINT.	78,205	55,000	49,085	98,170	48,850	62,250	
200-621-6390	ANNUAL SENSUS/AMR/GIS SUPPORT	19,940	35,000	11,081	22,162	36,894	25,000	
SUBTOTAL		102,995	103,050	76,351	152,702	90,612	106,300	
UTILITIES 6400								
200-621-6410	ELECTRICITY	33,000	30,000	12,808	25,616	28,927	30,000	
200-621-6415	GAS	600	500	181	362	358	500	
200-621-6420	TELEPHONE/PAGERS	998	1,500	1,011	2,022	1,518	2,000	
SUBTOTAL		34,598	32,000	14,000	28,000	30,803	32,500	

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
SUPPLIES 6500								
200-621-6510	TOOLS & SUPPLIES	5,300	4,000	4,854	9,708	3,865	4,000	
200-621-6520	OFFICE SUPPLIES	0	300	149	298	297	300	
200-621-6530	GAS & OIL	10,000	10,000	5,506	11,012	9,871	14,000	
200-621-6565	CHEMICALS	3,000	8,000	7,499	14,998	5,653	16,000	
SUBTOTAL		18,300	22,300	18,008	36,016	19,686	34,300	
OTHER OPER. EXP. 6600								
200-621-6610	MISC.	2,000	2,000	195	390	12,319	2,000	
200-621-6645	BAD DEBT EXPENSE	1,400	0	0	0	0	0	
200-621-6650	STATE INSPECTION FEES	4,192	4,500	7,292	4,515	4,442	4,500	
200-621-6678	TRAVEL, SCHOOL, LICENSE RENEWAL	1,400	1,000	1,667	3,334	964	2,000	
200-621-6679	CREDIT CARD FEES	7,884	10,500	2,140	4,280	10,486	3,675	has revenue offset
SUBTOTAL		16,876	18,000	11,294	12,519	28,210	12,175	
CAPITAL OUTLAY 6700								
200-621-6710	CAPITAL OUTLAY	0	0	0			0	
SUBTOTAL		0	0	0	0	0	0	
DEBT SERVICE 6900								
200-621-6910	PRINCIPAL SERIES 2012 REF REGIONS	70,000	70,000	0	0	70,000	75,000	updated
200-621-6910.08	PRINCIPAL C/O 2008 B BONY	85,000	85,000	85,000	85,000	80,000	85,000	-
200-621-6910.10	WATER DISTRICT 2012 DEBT PMT	137,026	137,312	60,778	121,556	129,687	135,960	
200-621-6910.16	WATER DISTRICT 1992 DEBT PMT	113,196	118,173	58,213	116,426	119,951	114,684	ECWSD debt part shared, part just Eastland
200-621-6910.17	PRINCIPAL CO 2018 (WATER IMPS) UMB	30,000	30,000	30,000	30,000	30,000	30,000	updated
200-621-6910.19	WATER DISTRICT 2019 BONDS	18,399	18,400	9,200	18,400	12,266	18,400	
200-621-6910.20	PRINCIPAL DITCH WITCH 9228			9,743			10,056	
200-621-6911	INTEREST SERIES 2012 REF REGIONS	55,766	54,190	27,095	54,190	61,090	52,615	
200-621-6911.08	INTEREST C/O 2008 B BONY	14,875	14,025	7,225	14,450	16,225	13,175	
200-621-6911.17	INTEREST CO 2018 (WATER IMPS) UMB	10,321	10,094	51	102	10,293	9,824	-
200-621-6911.20	INTEREST DITCH WITCH			2,469			2,156	
SUBTOTAL		534,583	537,194	289,774	440,124	529,513	546,870	
TOTAL		1,834,571	1,712,867	950,227	1,713,020	1,707,362	1,810,719	

has offsetting revenue

SEWER

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
PERSONAL SERV. 6100								
200-622-6110	SALARIES & WAGES	76,902	84,714	60,523	112,400	77,427	87,887	
200-622-6112	OVERTIME	2,800	2,800	5,562	11,124	8,406	2,800	
200-622-6144	FICA	6,141	6,746	4,944	9,888	6,840	6,996	
200-622-6145	HEALTH & LIFE INS.	15,043	15,556	8,426	16,852	11,835	16,194	
200-622-6146	UNEMPLOYMENT	288	288	0	0	84	270	
200-622-6147	W/C	2,769	3,042	2,274	4,548	2,560	3,155	
200-622-6148	TMRS	7,474	8,210	6,909	13,818	8,630	8,514	
200-622-6149	LONGEVITY	572	668	668	572	555	764	
200-622-6150	UNIFORM ALLOWANCE	800	800	891	891	1,078	800	
SUBTOTAL		**112,789**	**122,824**	**90,197**	**170,093**	**117,414**	**127,380**	
SERVICES 6200								
200-622-6213	MISC. SERVICES-SLUDGE REMOVAL	6,823	26,520	18,575	37,150	7,659	30,000	
200-622-6235	CONSULTANT FEES	0	0	-3,000	-6,000	2,229	0	
200-622-6274	POSTAGE & FREIGHT	200	200	183	366	37	200	
200-622-6275	TEST SAMPLES	14,315	15,000	10,039	20,078	13,617	11,000	
200-622-6280	AGENT FEES	200	1,600	200	400	2,156	1,010	
SUBTOTAL		**21,538**	**43,320**	**25,997**	**51,994**	**25,697**	**42,210**	
MAINTENANCE 6300								
200-622-6310	EQUIPMENT MAINTENANCE	1,000	1,000	2,794	5,588		2,000	
200-622-6315	BUILDING MAINT.	700	750	413	826	770	750	
200-622-6325	RADIO MAINT.	200	200	0	0	0	200	
200-622-6335	FIRE EXTINGUISHER MAINT.	75	150	364	728	130	150	
200-622-6385	WWTP PLANT/SYSTEM REPAIR	50,000	20,000	33,020	66,040	48,167	35,000	
200-622-6390	COMPUTER SYSTEM MAINT.	150	500	0	0	1,242	500	
SUBTOTAL		**52,125**	**22,600**	**36,591**	**73,182**		**38,600**	
UTILITIES 6400								
200-622-6410	ELECTRICITY	38,716	52,000	45,765	91,530	49,214	52,000	
200-622-6415	GAS	600	600	181	362	336	600	
200-622-6420	TELEPHONE/DSL	19,200	25,000	41,963	83,926	17,988	25,000	worksheet
SUBTOTAL		**58,516**	**77,600**	**87,909**	**175,818**	**67,538**	**77,600**	

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
SUPPLIES 6500								
200-622-6510	MATERIALS & SUPPLIES	3,500	3,800	2,811	5,622	3,816	3,800	
200-622-6515	JANITORIAL SUPPLIES	200	300	0	0	163	200	
200-622-6520	OFFICE SUPPLIES	200	400	453	906	395	400	
200-622-6530	GAS & OIL	4,287	4,500	2,925	5,850	4,820	6,000	
200-622-6565	CHEMICALS	7,833	22,000	21,426	42,852	12,914	40,000	
200-622-6575	SAFETY EQUIPMENT	100	300	51	102	274	300	
SUBTOTAL		**16,120**	**31,300**	**27,666**	**55,332**	**22,381**	**50,700**	
OTHER OPER. EXP. 6600								
200-622-6610	MISC.	500	500	0	0	1,506	500	
200-622-6650	STATE INSPECTION FEES	4,455	4,500	0	0	4,255	4,500	
200-622-6678	TRAVEL,SCHOOL, LICENSE RENEWAL	800	1,500	829	1,658	1,363	1,500	
SUBTOTAL		**5,755**	**6,500**	**829**	**1,658**	**7,124**	**6,500**	
CAPITAL OUTLAY 6700								
200-622-6710	CAPITAL OUTLAY	0	0	0	0	5,734	0	
SUBTOTAL		**0**	**0**	**0**	**0**	**5,734**	**0**	
DEBT SERVICE 6900								
200-622-6910.20	PRINCIPAL C/O 2008 A BONY	50,000	50,000	50,000	50,000	50,000	55,000	
200-622-6910.21	PRINCIPAL 2010 REFUNDING REGIONS	75,000	75,000	0	75,000	75,000	80,000	*
200-622-6910.22	PRINCIPAL BOK Series 2017 NEW PLANT	330,000	330,000	330,000	330,000	330,000	330,000	*
200-622-6910.23	PRINCIPAL MAIN LIFT REBUILD 7904	13,011	13,499	13,450	13,012	13,012	14,005	*
200-622-6910.24	PRINCIPAL JET MACHINE cont 8468	6,554	6,877	6,877	6,554	6,554	7,215	*
200-622-6910.26	PRINCIPAL 2012 MACK 9228			4,451			4,594	
200-622-6911.20	INTEREST C/O 2008 A BONY	17,580	15,980	8,396	17,580	20,512	14,260	*
200-622-6911.21	INTEREST 2010 REFUNDING REGIONS	49,206	46,206	23,103	46,206	54,873	43,206	*
200-622-6911.22	INTEREST BOK Series 2017 NEW PLANT	38,084	38,084	19,042	38,084	36,388	38,084	*
200-622-6911.23	INTEREST MAIN LIFT REBUILD 7904	3,824	3,337	3,335	3,823	4,042	2,830	*
200-622-6911.24	INTEREST JET MACHINE cont 8468	2,189	1,867	1,867	2,189	2,343	1,528	*
200-622-6911.26	INTEREST 2012 MACK 9228			1,128			985	
SUBTOTAL		585,448	580,850	461,649	582,448	592,723	591,707	
TOTAL		853,828	884,994	730,838	1,110,525	838,611	934,697	

has offsetting revenue

SANITATION

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
SERVICES 6200								
200-623-6210	RESIDENTIAL COST	585,406	570,000	318,909	637,818	561,415	655,000	
SUBTOTAL		585,406	570,000	318,909	637,818	561,415	655,000	
OTHER OPER. EXP. 6600								
200-623-6615	STATE SALES TAX	48,296	44,000	18,730	37,460	39,577	52,972	
SUBTOTAL		48,296	44,000	18,730	37,460	39,577	52,972	
TOTAL		633,702	614,000	337,639	675,278	600,992	707,972	

has offsetting revenue

200 SHOP & WAREHOUSE

ACCOUNT #	DESCRIPTION	2020/2021 ADOPTED	2021/2022 ADOPTED	2021/2022 YTD as of MAR	2021/2022 PROJECTED	3 YEAR AVG	2022/2023 ADOPTED	NOTES
PERSONAL SERV. 6100								
200-619-6110	SALARIES & WAGES	16,964	17,996	2,276	4,227	14,948	18,716	
200-619-6112	OVERTIME	150	150	52	104	136	150	
200-619-6144	FICA	1,311	1,392	654	1,308	1,149	1,447	
200-619-6145	HEALTH & LIFE INS.	3,761	3,889	2,042	4,084	2,660	4,049	
200-619-6146	UNEMPLOYMENT	72	72	0	0	28	67	
200-619-6147	W/C	1,193	1,267	866	1,732	791	1,316	
200-619-6148	TMRS	1,596	1,694	928	1,856	1,441	1,761	
200-619-6149	LONGEVITY	30	54	20	30	13	44	
200-619-6150	UNIFORM ALLOWANCE	200	200	389	389	555	200	
SUBTOTAL		25,277	26,714	7,227	13,730	21,721	27,750	
MAINTENANCE 6300								
100-619-6310	EQUIPMENT MAINTENANCE	100	500	409	818		500	
200-619-6315	BUILDING MAINT.	600	1,000	0	0	1,146	1,000	
200-619-6325	RADIO MAINT.	100	100	0	0	0	0	
200-619-6335	FIRE EXTINGUISHER MAINT.	250	250	136	226	213	250	
SUBTOTAL		1,050	1,850	545	1,044	1,359	1,750	
UTILITIES 6400								
200-619-6410	ELECTRICITY	1,027	800	508	1,016	752	1,000	
200-619-6415	GAS	980	1,300	835	1,670	1,890	1,000	
200-619-6420	TELEPHONE	500	350	155	310	275	325	
SUBTOTAL		2,507	2,450	1,498	2,996	2,917	2,325	
SUPPLIES 6500								
200-619-6510	MATERIALS & SUPPLIES	4,000	4,000	3,003	6,006	4,356	4,000	
200-619-6515	JANITORIAL SUPPLIES	200	200	119	238	120	200	
200-619-6520	OFFICE SUPPLIES	25	150	7	14	66	0	
200-619-6530	GAS & OIL	588	600	6,800	13,600	2,973	1,000	
200-619-6575	SAFETY EQUIPMENT	100	500	0	0	503	400	
SUBTOTAL		4,913	5,450	9,929	19,858	8,019	5,600	
TOTAL		35,169	36,464	19,199	37,628	34,016	37,425	

GRAND TOTAL 200		4,051,721	3,718,602	2,383,077	4,208,132	3,836,125	3,973,365	
GRAND TOTAL FUNDS 100 & 200		7,758,163	7,520,024	4,447,562	8,091,274	6,982,797	7,977,932	