

**ORDINANCE 2022-10
CITY OF PRESIDIO
FY 2022-2023
ADOPTED BUDGET**

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF PRESIDIO FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PRESIDIO, TEXAS THAT:

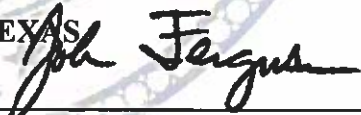
The City Council of the City of Presidio has duly and in a timely fashion filed, in accordance with the law, a budget for said City, covering the fiscal year from October 1, 2022 to September 30, 2023. It is the opinion and judgment of the City Council that said budget, which is hereto, and that same is hereby in all things approved, and that same is proper and correct. This budget will raise \$54,169 more tax revenue compared to the previous year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$10,112. Maintenance & Operation with an 81% and Debt Services with an 19% of the estimated ad valorem tax rate collection for Fiscal Year 2022-2023.

Said budget is here and now in all things approved and adopted, shall be effective as of October 1, 2022.

PASSED & APPROVED this, the 29th day of August, 2022, by the following City Council of the City of Presidio, Texas record vote:

| | | | | | | |
|--|-------------------------------------|-------|--------------------------|-------|--------------------------|-----------|
| John A. Razo, Mayor Pro-tem | <input type="checkbox"/> | (aye) | <input type="checkbox"/> | (nay) | <input type="checkbox"/> | (abstain) |
| Steve Alvarez, Councilmember | <input checked="" type="checkbox"/> | (aye) | <input type="checkbox"/> | (nay) | <input type="checkbox"/> | (abstain) |
| Nancy Arevalo, Councilmember | <input checked="" type="checkbox"/> | (aye) | <input type="checkbox"/> | (nay) | <input type="checkbox"/> | (abstain) |
| Joe Andy Mendoza, Councilmember | <input checked="" type="checkbox"/> | (aye) | <input type="checkbox"/> | (nay) | <input type="checkbox"/> | (abstain) |
| Arian V. Ornelas, Councilmember | <input checked="" type="checkbox"/> | (aye) | <input type="checkbox"/> | (nay) | <input type="checkbox"/> | (abstain) |

CITY OF PRESIDIO, TEXAS



John Ferguson, Mayor

ATTEST:



Brenda Acuna, City Secretary



CITY OF PRESIDIO, TEXAS
ORDINANCE NO. 2022-10
APPROVING THE 2022-2023 FY BUDGET
ATTACHED APENDIX BUDGET SUMMARY & BUDGET

AUGUST 29, 2022



City of Presidio

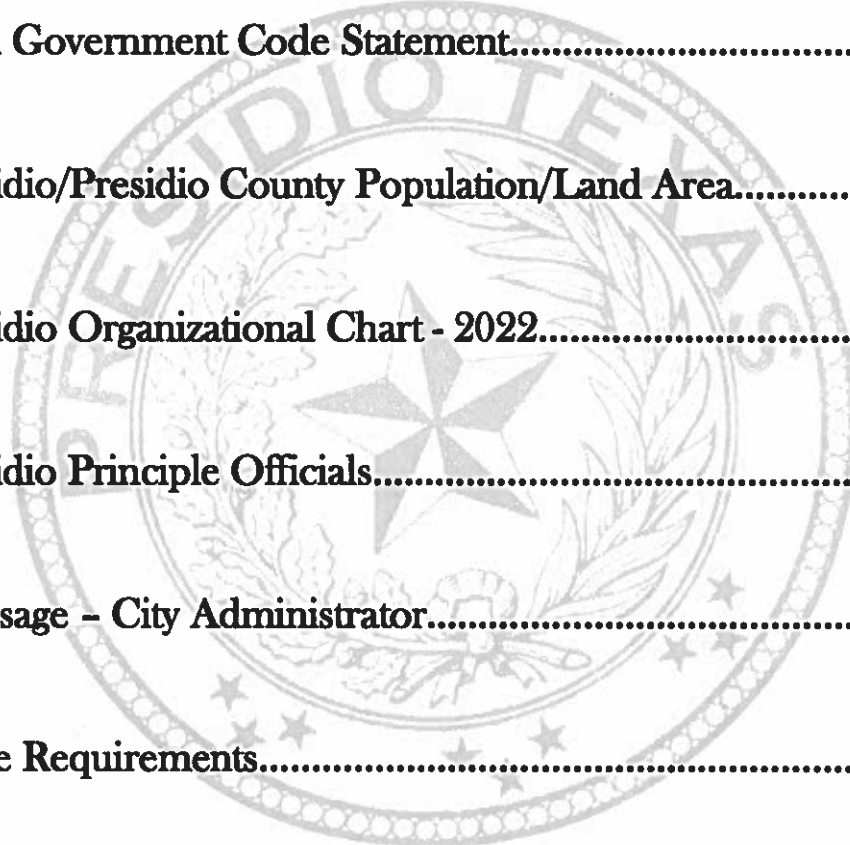
"A great place to live and visit"



2022 - 2023

ANNUAL BUDGET

TABLE OF CONTENTS



Mission Statement.....1

City of Presidio Texas Local Government Code Profile.....2

Texas Local Government Code Statement.....5

City of Presidio/Presidio County Population/Land Area.....6

City of Presidio Organizational Chart - 2022.....7

City of Presidio Principle Officials.....8

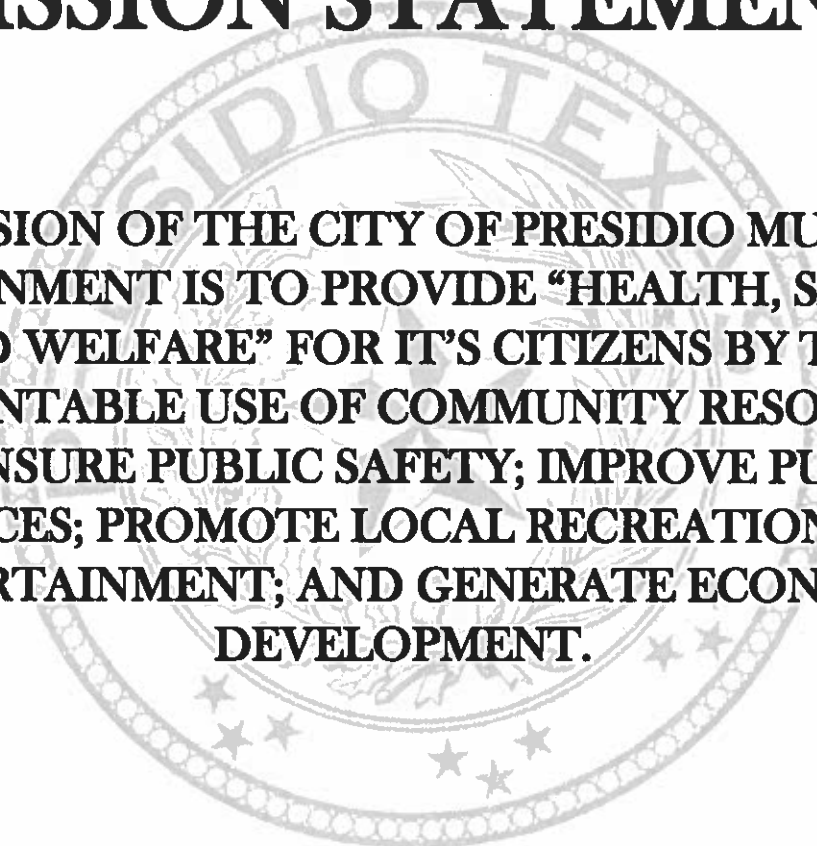
Budget Message - City Administrator.....9

Debt Service Requirements.....12

2022-2023 Presidio Annual Budget.....13

Glossary of Terms.....14

MISSION STATEMENT



THE MISSION OF THE CITY OF PRESIDIO MUNICIPAL GOVERNMENT IS TO PROVIDE “HEALTH, SAFETY, AND WELFARE” FOR IT’S CITIZENS BY THE ACCOUNTABLE USE OF COMMUNITY RESOURCES; TO ENSURE PUBLIC SAFETY; IMPROVE PUBLIC SERVICES; PROMOTE LOCAL RECREATION AND ENTERTAINMENT; AND GENERATE ECONOMIC DEVELOPMENT.

CITY OF PRESIDIO, TEXAS LOCAL GOVERNMENT CODE PROFILE

Form of Government

The City of Presidio, Texas, is a political subdivision located in Presidio County. The City currently operates as a General Law Municipality under the Texas Local Government Code. The Mayor and five City Council members collectively compose the City's governing body, the City Council. The City Council members are elected from the City at-large for two-year terms; officeholders have no term limit. The City Council is responsible for enacting local legislation, adopting budgets, determining policy, and appointing the City Administrator. It is the duty of the City Administrator to execute the laws and administer the government of the City.

Presently, the City Council holds its regular meetings on the first and/or third Monday of each month at 6:00 p.m. @ the PAC Center. The City Secretary has the **Conduct of Business** booklet for your guidance in bringing items before the governmental body for consideration. Special meetings may also be called by the Mayor or by three or more City Council members when deemed necessary to transact the business of the City. All meetings of the City Council are held at the Presidio Activity Center or at such other public place as may be approved by City Council in addition, all meetings of the City Council are open to the public, except as authorized by State law. Public notice of all meetings is posted on the bulletin board at City Hall, Presidio Activity Center, and City of Presidio official website at least 72 hours prior to their commencement.

Location and Population

Presidio is a city in Presidio County, Texas, United States. It stands on the Rio Grande (Río Bravo del Norte), on the opposite side of the U.S.-Mexico border from Ojinaga, Chihuahua. The population was 4,167 at the 2000 census, and had increased to 4,426 as of the 2010 US census. The population at present (2021) is 3,301.

Presidio is on the Farm to Market Road 170, and U.S. Route 67, 18 miles (29 km) south of Shafter in Presidio County. Presidio is about 250 miles southeast of El Paso, 240 miles southwest of Odessa, and 145 miles northeast of Chihuahua, Mexico.

Utilities

The City provides water, sewer, and municipal solid waste services. The electric power distribution system is provided by American Electric Power - Texas (AEP). Several retail electric providers service the needs of individual homes and businesses.

City- Supported Services

Those receiving financial support include the Presidio Public Library, the Presidio EMS, Police Department, Municipal Court, Park & Recreation Center, Volunteer Fire Department, and Senior Center Meals on Wheels Program received financial support from the City of Presidio.

CITY OF PRESIDIO, TEXAS THE BUDGET PROCESS

Budget Adoption

Each year, the City of Presidio's budget process begins with the City Council and City staff meeting in open session to set priorities. These priorities may be short-term or long-range goals, and their sole purpose is to ensure that the City provides the best services possible for its citizens. With these priorities in mind, all departments of the City submit requests for appropriations to the City Administrator so that a budget may be prepared. The City Administrator has ultimate responsibility for the budget and formulates the budget goals for the City under the direction of the City Council.

In compliance with the State's uniform budget law, the City Administrator files the proposed budget with the City Secretary and City Council before the 30th day prior to the date the City adopts its tax levy for the fiscal year. Once filed, the proposed budget is available for inspection by the public. The City is required to hold a public hearing on the proposed budget not less than 15 days after the budget is filed with the City Secretary and prior to the time the City Council makes the tax levy. The City publishes notice of the public hearing in the official newspaper not more than 30 days nor less than 15 days before the hearing. Once the hearing is concluded and before adopting the proposed budget, the City Council may make any changes it considers warranted by law or in the best interest of the taxpayers. The annual operating budget is then adopted through passage of an annual ordinance. Upon

approval by the City Council, the annual budget document becomes a matter of public record which is available for use and inspection by all interested persons and organizations. It is filed with the City Secretary.

Budget Amendments

From time to time, it becomes necessary to modify the adopted budget. The procedure for amending the budget depends upon the type of change that is needed. One type of change does not affect the "bottom line" total for a department. These changes, mainly transfers from one line item to another within a department's operating budget, may be effected by the Finance Department at the written request of the department head and approval of the City Administrator. Another type of budget amendment brings about a change in the total appropriation for a department or fund. Examples of these changes include, but are not limited to:

the acceptance of additional grant money which might become available;

the appropriation of additional funding if expenditures are projected to exceed budgeted amounts;

the adjustment to reflect increased tax receipts; or

the re-appropriation of monies from one fund to another when deemed necessary.

These types of changes require City Council approval in the form of an ordinance. The City Council is permitted by State Statutes to amend the budget ordinance at any time during the fiscal year. These amendments must continue to adhere to the balanced budget statutory requirements and cannot change the property tax levy or in any manner alter a taxpayer's liability.

This statement is required by Section 102.005 (b), Texas Local Government Code.

- This budget will raise \$54,169 more tax revenue compared to the previous year's budget, which is a 5.745% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$10,112.
- This ad valorem tax rate will produce an estimated property tax revenue of **\$1,025,436** for fiscal year **2022/2023**.
- Maintenance & Operation with an 81 % and Debt services with a 19% of annual revenue collection.
- **Maintenance & Operation - \$835,546 - \$.484890**
- **Debt Services - \$189,890 - \$.110198**

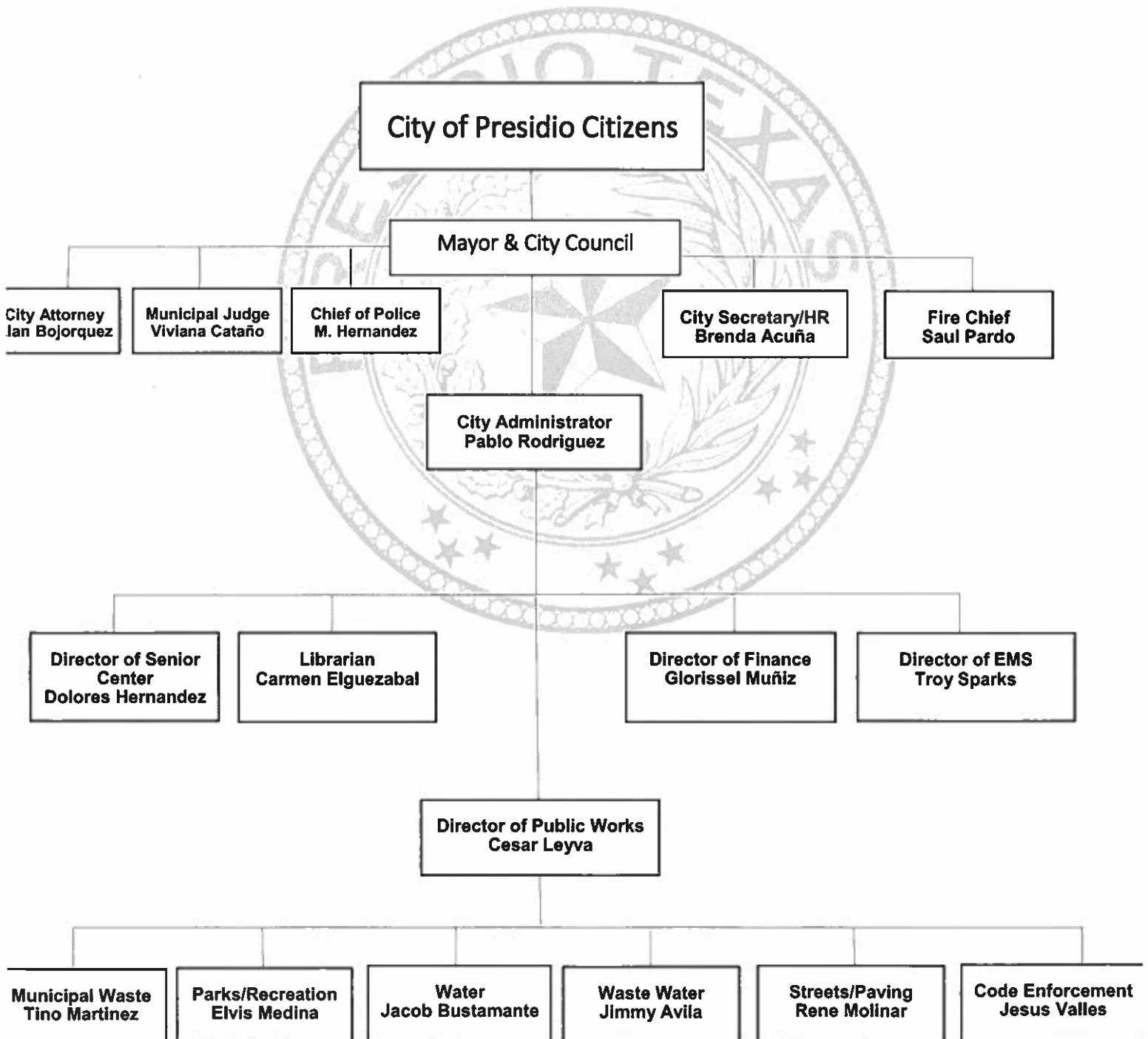
| | (rate per \$100 of taxable value) |
|--|-----------------------------------|
| Property Tax Rate – 2021 | \$0.62624 |
| Maintenance & Operations Rate – 2021 | \$0.494156 |
| Debt Rate – 2021 | \$0.132084 |
| Property Tax Rate – 2022 | \$0.595088 |
| Maintenance & Operations Rate – 2022 | \$0.484890 |
| Debt Rate – 2022 | \$0.110198 |
| No New Revenue Rate – 2022 | \$0.568070 |
| No New Revenue Maintenance & Operations Rate – 2022 | \$0.448970 |
| Voter Approval Rate – 2022 | \$0.574881 |

CITY OF PRESIDIO, TEXAS

The seal of the City of Presidio, Texas, is a circular emblem. It features a central five-pointed star surrounded by a wreath of olive and oak branches. The words "PRESIDIO, TEXAS" are inscribed around the perimeter of the seal, with small stars at the bottom.

| | |
|------------------------------------|-----------------------------|
| City of Presidio Population | 3,301 (2020 - 2021) |
| Land Area | 5.1 square miles |
| Presidio County Population | 6,140 (2020 - 2021) |
| Land Area | 3,855.9 square miles |

City of Presidio, Texas Organizational Chart 2022



CITY OF PRESIDIO, TEXAS
PRINCIPLE OFFICIALS

CITY COUNCIL ELECTED OFFICIALS @ LARGE:

Mayor..... John Ferguson
Mayor Pro-tem..... John Razo
City Councilmember..... Steve Alvarez
City Councilmember..... Nancy Arevalo
City Councilmember..... Joe Andy Mendoza
City Councilmember..... Arian Velazquez-Ornelas

OFFICIALS APPOINTED BY THE CITY COUNCIL:

City Administrator..... Pablo Rodriguez
City Secretary..... Brenda Acuna
Chief of Police..... Margarito Hernandez
Municipal Judge..... Viviana Catano
Fire Chief Saul Pardo
City Attorney..... Alan Bojorquez

OFFICIALS APPOINTED BY THE CITY ADMINISTRATOR:

Director of Finance..... Glorissel Muniz
Director of Public Works..... Cesar Leyva
Director of EMS..... Troy Sparks
Director of Senior Center..... Ma. Dolores Hernandez
Librarian..... Carmen Elguezabel



City of Presidio

BUDGET MESSAGE



August 25, 2022

Honorable Mayor John Ferguson and City Council

City of Presidio

507 O'Reilly Street

P O Box 1899

Presidio, TX 79845

I am honored to present the Proposed Budget for the Fiscal Year 2022-2023 for the City of Presidio. We, the city staff, are grateful for the dedication and hard work performed by the Mayor and City Council. These documents are the City of Presidio's roadmap that guides operational decisions to strengthen our organizational values, advance the Mayor and City Council priorities, and take care of our community's constituents.

City administration will use the budget as a working tool. It will be provide fiscal guidance to the Mayor and City Council as well the City Administrator and Department Heads. This will allow the City to keep providing the residents of Presidio the level of service that the City Council has envisioned.

According to Local Government Code the Proposed budget is prepared in order to cover the proposed expenditures of the municipal government. This will allow to the following:

- 1) Prioritize Police and Fire
- 2) Provide Competitive Pay
- 3) Increase Road Maintenance
- 4) Increase Litter Pickup
- 5) Provide Citywide Customer Satisfaction
- 6) Provide Service Training for our Staff

The Finance Director and Finance Specialist began a series of steps to coordinate and establish facts in order to plan budget meetings beginning on April of 2022 through August 15, 2022. We are committed to ensure that this process includes the requirements as stated by the Texas Local Government Code.

The City of Presidio had major accomplishments for the fiscal year 2021-2022. The following is a list of major accomplishments.

- 1) Acquired EPA Grant that made possible the completion of New Water Tower as well as the Water Pipeline.
- 2) ARPA Grants for Water & Sewer infrastructure for the City of Presidio.
- 3) New ambulance for EMS through the collaboration of the City of Presidio, Big Bend Hospital Regional District, Presidio County and the Office of the Governor.
- 4) The Forest Service Grant allowed for the purchase of a Brush Truck for the Fire Department.
- 5) The Homeland Security Grant was dedicated to the purchase of a new Police Department vehicle.
- 6) The landfill has an additional Truck Loader which was financed through Warren Cat.
- 7) Completion of 2019, 2020, and 2021 Financial Audits.

The City Administration will work with the rest of the City Staff toward the following goals for the 2022-2023 Fiscal Year:

- 1) Planning for the opening a new landfill and closing the current one.
- 2) Increased cooperation and collaboration with the various governmental entities and communities in Presidio County.
- 3) Continued improvement in Parks and Recreation, Water and Sewer, Landfill and our other departments that serve the City of Presidio.
- 4) Acquire grants and bonds to improve the City of Presidio's infrastructure in the areas of Roads and Flood Control (Drainage and Retaining Ponds).
- 5) Provide the Police Department with its own functioning facility.
- 6) Implement Town Hall Meetings to increase Transparency and listen to our community's needs.

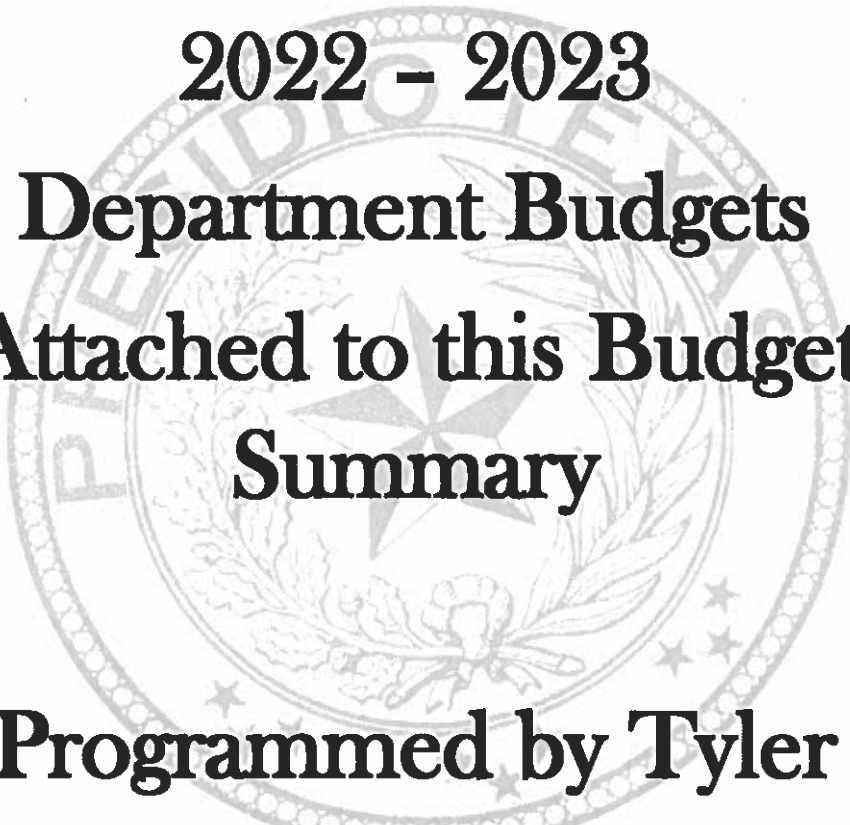
As we go forward the City of Presidio will continue to grow and we look forward to providing our community with the best city government possible. A copy of the proposed fiscal 2022-2023 budget is attached for consideration and action.

Respectfully,

Pablo E Rodriguez
City Administrator

**CITY OF PRESIDIO
DEBT SERVICE REQUIREMENTS FOR BUDGET
YEAR 2022/2023**

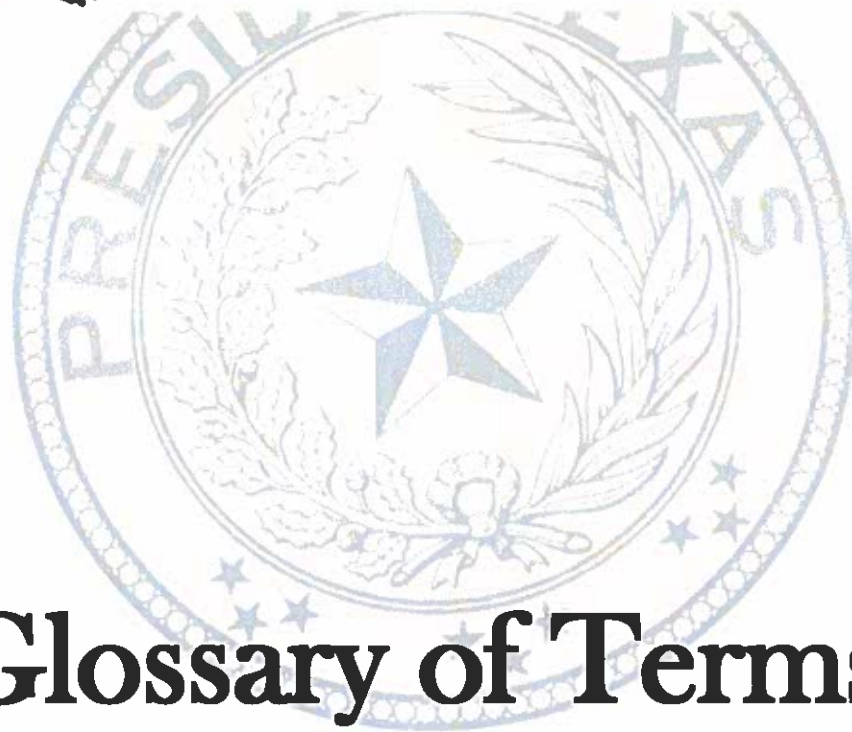
| MUNICIPAL DEBT OBLIGATIONS FOR FISCAL YEAR 2022 2023 | | | | |
|---|---|-------------------------------|------------------------------|-----------------------------------|
| | Balance at Beginning of Year | Principal Payments | Interest Payments | Balance at End of Year |
| Certificates of Obligation, Series 2020 | \$1,500,000.00 | \$45,000.00 | \$48,831.38 | \$1,455,000.00 |
| Limited Tax Refunding Bonds, Taxable Series 2020 | \$1,255,000.00 | \$55,000.00 | \$38,457.58 | \$1,200,000.00 |
| Total | \$2,755,000.00 | \$100,000.00 | \$87,288.96 | \$2,655,000.00 |



City of Presidio
2022 - 2023
Department Budgets
Attached to this Budget
Summary
Programmed by Tyler
Technologies/Incode 10



City of Presidio



Glossary of Terms

The following explanations of terms are presented to aid in understanding the terminology generally used in governmental accounting and budgeting.

A

ABATEMENT. A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

ACCOUNTABILITY. The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry-to justify the raising of public resources and the purposes for which they are used.

ACCRUAL BASIS. A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

AD VALOREM TAXES. Commonly referred to as property taxes, these taxes are levied on both real and personal property according to the property's valuation and the tax rate.

ADVANCE REFUNDING BONDS. Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds, or other authorized securities and used to redeem the

underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

ANNUAL BUDGET. A budget applicable to a single fiscal year. See **BUDGET** and

OPERATING BUDGET.

ANNUAL OPERATING BUDGET. See **OPERATING BUDGET.**

ANNUALIZE. Taking changes that occurred mid-year and calculating their cost for a full year, for preparing an annual budget.

APPRAISE. To estimate the value, particularly the value of property. If the property is valued for taxation, the narrower term "assess" is substituted.

APPROPRIATED BUDGET. The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESS. To establish an official property value for taxation. See **APPRAISE**.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSESSMENT. (1) The process of making the official valuation of property for taxation. (2) The valuation placed upon property because of this process.

ASSESSMENT RATIO. The ratio at which the tax rate is applied to the tax base.

ASSETS. Resources owned or held by a government which have monetary value.

ATTRITION. A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

AUTHORIZED POSITIONS. Employee positions, which are authorized in the adopted budget, to be filled during the year.

AVAILABLE (UNDESIGNATED) FUND BALANCE. This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

B

BOND. Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Bonds are primarily used to finance capital projects. The difference between a note and a bond

is that the latter is issued for a longer period and requires greater legal formality. See **GENERAL OBLIGATION BONDS** and **REVENUE BONDS**.

BOND REFINANCING. The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

BONDED DEBT. The portion of indebtedness represented by outstanding bonds.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body. See **ANNUAL BUDGET**, **CAPITAL BUDGET**, **CAPITAL PROGRAM**, and **OPERATING BUDGET**.

BUDGET CALENDAR. The schedule of key dates which the governing body and staff personnel follow in the preparation and adoption of the annual budget.

BUDGETARY BASIS. This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

BUDGETARY COMPARISONS. Statements or schedules presenting comparisons between approved budgetary amounts (as amended) and actual results of operations on the budgetary basis.

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT. The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. See **BUDGET MESSAGE** and **EXECUTIVE BUDGET**.

BUDGET-GAAP BASIS DIFFERENCES. Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable to the fund type when reporting on operations in conformity with GAAP (generally accepted accounting principles). For example, a cash-basis budget would produce a budget-GAAP basis difference.

BUDGET MESSAGE. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of

the message, and recommendations regarding the financial policy for the coming period. See also **EXECUTIVE BUDGET**.

BUDGET ORDINANCE. The official enactment by the governing body establishing the legal authority for officials to obligate and expend resources.

BUSINESS-TYPE ACTIVITIES. Those activities of a government carried out primarily to provide specific services in exchange for a specific user charge.

The seal of the Comptroller of Public Accounts, State of Texas, is a large, faint watermark in the background. It features a central five-pointed star surrounded by a wreath. The words "COMPTROLLER OF PUBLIC ACCOUNTS" are written around the top inner edge, and "STATE OF TEXAS" is written around the bottom inner edge. There are also several small stars scattered around the bottom of the seal.

C

CALLABLE BOND. A type of bond with a feature that permits the issuer to pay the obligation before the stated maturity date by giving notice of redemption in a manner specified in the bond contract.

CAPITAL ASSETS. See **FIXED ASSETS**.

CAPITAL BUDGET. A plan of proposed capital outlays and the means of financing them. See

CAPITAL PROGRAM.

CAPITAL EXPENDITURES. Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

CAPITAL GRANTS. Grants restricted by the grantor for the acquisition and/or construction of fixed assets. See **OPERATING GRANTS.**

CAPITAL IMPROVEMENTS. Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

CAPITAL IMPROVEMENTS PROGRAM (CIP). A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

CAPITAL LEASE. An agreement that conveys the right to use property, plant or equipment, usually for a stated amount of time.

CAPITAL OUTLAYS. See **CAPITAL EXPENDITURES.**

CAPITAL PROGRAM. A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECT. Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

CAPITAL PROJECTS FUND. A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CAPITALIZATION POLICY. The criteria used by a government to determine which outlays should be reported as fixed assets.

CASH BASIS. A basis of accounting under which transactions are recognized only when cash is received or disbursed.

COLLECTORS' ROLL. See **TAX ROLL.**

COMBINATION BOND. A bond issued by a government that is payable from the revenues of a government enterprise but that also is backed by the full faith and credit of the government.

CONSUMER PRICE INDEX (CPI). A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CONTINGENCY. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

COST-OF-LIVING ADJUSTMENT (COLA). An increase in salaries to offset the adverse effect of inflation on compensation.

COUPON RATE. The interest rate specified on interest coupons attached to a bond. The term "nominal interest rate" is also used in this sense.

COVERAGE. The ratio of pledged revenues to related debt service for a given year.
See **NET**

REVENUES AVAILABLE FOR DEBT SERVICE.

D

DEBT SERVICE. The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

DEBT SERVICE FUND. A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Sometimes referred to as a sinking fund.

DEBT SERVICE FUND REQUIREMENTS. The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

DEBT SERVICE REQUIREMENTS. The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

DEDICATED TAX. A tax levied to support a specific government program or purpose.

DEFICIT. The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DELINQUENT TAXES. Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens.

DEPARTMENT. The basic organizational unit of government which is functionally unique in its delivery of services.

DEPRECIATION. (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DISBURSEMENT. The expenditure of monies from an account.

DISTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM. A voluntary award program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

E

EFFECTIVE INTEREST RATE. The rate of earning on a bond investment, based on the actual price paid for the bond, the coupon rate, the maturity date, and the length of time between interest dates, in contrast with the nominal interest rate.

EMINENT DOMAIN. The power of a government to acquire private property for public purposes. It is used frequently to obtain real property that cannot be purchased from owners in a voluntary transaction. When the power of eminent domain is exercised, owners normally are compensated by the government in an amount determined by the courts.

EMPLOYEE (FRINGE) BENEFITS. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

ENCUMBRANCES. Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

ENTERPRISE FUND. (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas, and electric utilities; airports; parking garages; or transit systems). In this case the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EQUIPMENT. See **MACHINERY AND EQUIPMENT.**

EXECUTIVE BUDGET. The aggregate of information, proposals, and estimates prepared and submitted to the legislative body by the chief executive and the budget office.

EXPENDITURE. The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

EXPENSE. A charge incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F

FIDUCIARY FUND TYPE. The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds.

FISCAL AGENT. A fiduciary agent, usually a bank or county treasurer, who performs the function of paying debt principal and interest when due.

FISCAL FUNDING CLAUSE. A clause in a lease agreement providing that the lease is cancelable if the legislature or other funding authority does not appropriate the funds necessary for the government unit to fulfill its obligations under the agreement.

FISCAL PERIOD. Any period at the end of which a government determines its financial position and the results of its operations.

FISCAL POLICY. A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR. A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED ASSETS. Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land. In the private sector, these assets are referred to most often as property, plant and equipment.

FIXTURES. Attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building; all others are classified as equipment.

FRANCHISE. A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FULL FAITH AND CREDIT. A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full-faith- and-credit bonds.

FULL-TIME EQUIVALENT (FTE) POSITION. A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to 0.5 of a full-time position.

FUNCTION. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

FUNCTIONAL CLASSIFICATION. Expenditure classification according to the principal purposes for which expenditures are made (e.g., public safety).

FUND. A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE. The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND TYPE. Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.



G

GENERAL FUND. The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS. Bonds backed by the full faith and credit of government. See **FULL FAITH AND CREDIT.**

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum

standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application,

but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GOAL. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

GOVERNMENTAL ACCOUNTING. The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

GOVERNMENTAL FUND TYPES. Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses, and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers, and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

GOVERNMENTAL-TYPE ACTIVITIES. Those activities of a government that are carried out primarily to provide services to citizens and that are financed primarily through taxes and intergovernmental grants.

GRANTS. Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility. See **CAPITAL GRANTS** and **OPERATING GRANTS**.

GRANTS-IN-AID. See **GRANTS**.

H

HOURLY. An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.

I

IMPROVEMENTS OTHER THAN BUILDINGS. Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Sidewalks, curbing, sewers, and highways are sometimes referred to as betterments, but the term "improvements" is preferred.

INCOME. A term used in proprietary fund-type accounting to represent (1) revenues or (2) the excess of revenues over expenses. See **OPERATING INCOME** and **NET INCOME**.

INFRASTRUCTURE ASSETS. Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable and of value only to the government unit.

INTERFUND TRANSACTIONS. Transactions between funds of the same government reporting entity. They include (1) **QUASI-EXTERNAL TRANSACTIONS**, (2) **REIMBURSEMENTS**, (3) **RESIDUAL EQUITY TRANSFERS**, (4) **OPERATING TRANSFERS**, and (5) inter fund loans.

INTERFUND TRANSFERS. All inter fund transactions except loans, quasi-external transactions, and reimbursements. Transfers can be classified as belonging to one of two major categories: **RESIDUAL EQUITY TRANSFERS** or **OPERATING TRANSFERS**.

INTERGOVERNMENTAL REVENUES. Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

L

LAND. A fixed asset account reflecting the cost of land owned by a government.

LAPSE. As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance there of lapses, unless otherwise provided by law.

LEASE-PURCHASE AGREEMENTS. Contractual agreements that are termed leases, but that in substance are purchase contracts. See **CAPITAL LEASE**.

LEGAL LEVEL OF BUDGETARY CONTROL. The level at which spending in excess of budgeted amounts would be a violation of law.

LEVY. (1) (Verb) To impose taxes, special assessments, or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

LINE-ITEM BUDGET. A budget prepared along departmental lines that focuses on what is to be bought.

LONG-TERM DEBT. Debt with a maturity of more than one year after the date of issuance.



M

MACHINERY AND EQUIPMENT. Property that does not lose its identity when removed from its location and is not changed materially or consumed immediately (e.g., within one year) by use.

MATERIALS AND SUPPLIES. Expendable materials and operating supplies necessary to conduct departmental operations.

MILL. One one-thousandth of a dollar of assessed value.

MILLAGE. Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

MUNICIPAL. In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

MUNICIPAL CORPORATION. A political and corporate body established pursuant to state statutes to provide government services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population and usually is organized with the consent of its residents. It usually has a seal and may sue and be sued (e.g., cities and villages).

The seal of Residio Texas is a circular emblem. It features a central five-pointed star surrounded by a wreath. The words "RESIDIO TEXAS" are inscribed around the perimeter of the seal. There are also smaller stars at the bottom of the seal.

N

NET BUDGET. The legally adopted budget less all inter fund transfers and interdepartmental charges.

NET INCOME. Proprietary fund excess of operating revenues, nonoperating revenues, and operating transfers in over operating expenses, nonoperating expenses, and operating transfers out.

NET PROFIT. See **NET INCOME.**

NET REVENUE. See **NET INCOME** and **NET REVENUES AVAILABLE FOR DEBT SERVICE.**

NET REVENUES AVAILABLE FOR DEBT SERVICE. Proprietary fund gross operating revenues less operating and maintenance expenses (which normally do not include depreciation expense or interest expense on bonds). "Net revenues available for debt service" as thus defined is used to compute "coverage" on revenue bond issues. See **COVERAGE.** Under the laws of some states and the provisions of some revenue bond indentures, to compute revenue bond coverage, net

revenues available for debt service must be calculated on a cash basis, rather than in conformity with
GAAP.

NOMINAL INTEREST RATE. The contractual interest rate shown on the face and in the body of a bond and used to compute the amount of interest to be paid, in contrast to the effective interest rate. See **COUPON RATE**.

0

OBJECT. As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies). See **FUNCTION** and **OBJECT CLASS**.

OBJECT CLASS. Expenditure classification according to the types of items purchased or services obtained (e.g., personal services, materials, supplies, and equipment).

OBJECT OF EXPENDITURE. See **OBJECT**.

OBJECTIVE. Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

OFFICIAL STATEMENT. A document published by a government planning to issue bonds that provides information on the proposed bond issue, the purpose of the issue, and the means of servicing the indebtedness, as well as other information about the issuer that may be helpful in evaluating credit-worthiness.

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. See **BUDGET**.

OPERATING EXPENSES. The cost of personnel, materials and equipment required for a department to function.

OPERATING GRANTS. Grants that are restricted by the grantor to operating purposes or that may be used for either capital or operating purposes at the discretion of the grantee. See **CAPITAL GRANTS**.

OPERATING INCOME. The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES. Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.

OPERATING TRANSFERS. All inter fund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

ORDER. A formal legislative enactment by the governing body of certain local governments; it has the full force and effect of law (e.g., county governing bodies in some states pass orders rather than laws, resolutions, or ordinances).

ORDINANCE. A formal legislative enactment by the governing body of a municipality. It is not in conflict with any higher form of law, such as a state statute or

constitutional provision, and it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments, and service charges universally require ordinances. See **RESOLUTION**.

OTHER FINANCING SOURCES. Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

OTHER FINANCING USES. Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

OUTLAYS. See **CAPITAL EXPENDITURES**.

OUTPUT INDICATOR. A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

OVERLAPPING DEBT. The proportionate share property within each government must bear of the debts of all local governments located wholly or in part within the geographic boundaries of the reporting government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessment receivable in each

jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments receivable, which will be used wholly or in part for this purpose.

OVERSIGHT RESPONSIBILITY. The basic-but not the only-criterion for including a government department, agency, institution, commission, public authority, or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

OVERSIGHT UNIT. In defining the reporting entity, the component unit that has the ability to exercise oversight responsibility. Typically, an oversight unit is the primary unit of government directly responsible to the chief executive and the elected legislative body.

P

PAY-AS-YOU-GO BASIS. A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

PAYING AGENT. An entity responsible for paying of bond principal and interest on behalf of the government.

PERFORMANCE INDICATORS. Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

PERFORMANCE MEASURE. Data collected to determine how effective or efficient a program is in achieving its objectives.

PERSONAL SERVICES. Expenditures for salaries, wages, and fringe benefits of a government's employees.

PLEGGED REVENUES. Funds generated from revenues and obligated to debt service or to meet other obligations specified by the bond contract.

PROGRAM. A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

PROPRIETARY FUND TYPES. Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

PUBLIC CORPORATION. See **MUNICIPAL CORPORATION.**

PURCHASE ORDER. A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PURCHASED SERVICES. Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, and professional consulting services.

PURPOSE. A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Q

QUASI-EXTERNAL TRANSACTIONS. Inter fund transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the government unit (e.g., payments in lieu of taxes from an enterprise fund to the general fund; internal service fund billings to departments; routine employer contributions to a pension trust fund, and routine service charges for inspection, engineering, utilities, or similar services provided by a department financed from one fund to a department financed from another fund). These transactions should be accounted for as revenues, expenditures, or expenses in the funds involved.

R

RATINGS. In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service.

REFUNDING BONDS. Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds. See **ADVANCE REFUNDING BONDS.**

REGISTERED BOND. A bond whose owner is registered with the issuing government. A registered bond cannot be sold or exchanged without a change of registration.

REGULAR SERIAL BONDS. Serial bonds in which all periodic installments of principal repayment are equal.

REIMBURSEMENTS. (1) Repayments of amounts remitted on behalf of another party. (2) Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it but that properly apply to another fund (e.g., an expenditure properly chargeable to a special revenue fund is initially made from the general fund, and is subsequently reimbursed). These transactions are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund reimbursed.

REQUISITION. A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

RESERVE. An account used either to set aside budgeted revenues that are not required for expenditure in the current year or to earmark revenues for a specific future purpose.

RESERVED FUND BALANCE. Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specified future use.

RESIDUAL EQUITY TRANSFERS. Nonrecurring or nonroutine transfers of equity between funds (e.g., contribution of enterprise fund or internal service fund capital by the general fund, subsequent return of all or part of such contribution to the general fund, and transfers of residual balances of discontinued funds to the general fund or a debt service fund).

RESOLUTION. A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. See **ORDINANCE.**

RESOURCES. Total amounts available for appropriation, including estimated revenues, fund transfers, and beginning balances.

RETAINED EARNINGS. An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUE BONDS. Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

REVENUES. (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers. Also, operating transfers in are classified separately from revenues.

SERIAL BONDS. Bonds whose principal is repaid in periodic installments over the life of the issue. See **REGULAR SERIAL BONDS** and **STRAIGHT SERIAL BONDS**.

SINKING FUND. See **DEBT SERVICE FUND**.

SINKING FUND BONDS. Bonds issued under an agreement requiring the government to set aside periodically out of its revenues a sum that, with compound earnings thereon, will be sufficient to redeem the bonds at their stated date of maturity. Sinking fund bonds are usually term bonds.

SOURCE OF REVENUE. Revenues are classified according to their source or point of origin.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

STRAIGHT SERIAL BONDS. Serial bonds in which the annual installments of bond principal are equal or nearly equal.

SUPPLEMENTAL APPROPRIATION. An additional appropriation made by the governing body after the budget year or biennium has started.

SUPPLEMENTAL REQUESTS. Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

The seal of the Comptroller of Public Accounts, State of Texas, is a large, faint watermark in the background. It features a five-pointed star in the center, surrounded by a circular border with the text "COMPTROLLER OF PUBLIC ACCOUNTS STATE OF TEXAS".

T

TAX CERTIFICATE. A certificate issued by a government as evidence of the conditional transfer of title to tax-delinquent property from the original owner to the holder of the certificate. If the owner does not pay the amount of the tax arrearage and other charges required by law during the specified period of redemption, the holder can foreclose to obtain title. Also called tax sale certificate and tax lien certificate in some jurisdictions. See **TAX DEED**.

TAX DEED. A written instrument by which title to property sold for taxes is transferred unconditionally to the purchaser. A tax deed is issued upon foreclosure of the tax lien and is obtained by the purchaser at the tax sale. The tax lien cannot be foreclosed until the expiration of the period during which the owner may redeem the property by paying the delinquent taxes and other charges. See **TAX CERTIFICATE**.

TAX LEVY. The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TAX LEVY ORDINANCE. An ordinance through which taxes are levied.

TAX LIENS. Claims governments have upon properties until the taxes levied against them have been paid. This term is sometimes limited to those delinquent taxes the government has taken legal action to collect through the filing of liens.

TAX RATE. The amount of tax stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property).

TAX-RATE LIMIT. The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes and may apply to a single government to a class of governments operating in a particular area. Overall tax-rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAX ROLL. The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished. Also known as **COLLECTORS' ROLL.**

TAXES. Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for service rendered only to those paying such charges (e.g., sewer service charges).

TERM BONDS. Bonds that mature, in total, on one date.

TIME WARRANT. A negotiable obligation of a government having a term shorter than bonds and frequently tendered to individuals and firms in exchange for contractual services, capital acquisitions, or equipment purchases.

TRANSFERS IN/OUT. Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRUST AND AGENCY FUND. One of the seven fund types in governmental accounting. See **TRUST FUNDS.**

TRUSTEE. A fiduciary holding property on behalf of another.

TRUST FUNDS. Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

u

UNDERWRITER. In the context of bonds, a dealer who purchases a new issue for resale.

UNDERWRITING. The process of selecting, classifying, evaluating, rating, and assuming risks.

UNRESERVED FUND BALANCE. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

USER CHARGES. The payment of a fee for direct receipt of a public service by the party who benefits from the service.

V

VARIABLE INTEREST RATE. A rate of interest subject to adjustment (e.g., the rate of interest specified may be a percentage of the prime rate on certain set dates).

W

WORK ORDER. A written order authorizing and directing the performance of a certain task and issued to the person who is to direct the work. Among the items of information included on the order are the nature and location of the job, specifications of the work to be performed, and a job number, which is referred to in reporting the amount of labor, materials, and equipment used.

WORK YEARS. The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

WORKLOAD INDICATOR. A unit of work to be done (e.g., the number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Y

YIELD. See **EFFECTIVE INTEREST RATE.**



City of Presidio, TX

Budget Worksheet Condensed Account Summary

For Fiscal: 2022-2023 Period Ending: 09/30/2023

Fund: 100 - GENERAL FUND
Department: 100 - City Hall
Expense

| | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|---|-----------------------------|---------------------------|---------------------------|
| <u>100-100-4446</u> Late Fees | 0.00 | 0.00 | 0.00 |
| <u>100-100-5010</u> Salaries | 0.00 | 25,200.00 | 0.00 |
| <u>100-100-5015</u> Overtime | 0.00 | 0.00 | 0.00 |
| <u>100-100-5510</u> FICA | 0.00 | 1,600.00 | 0.00 |
| <u>100-100-5515</u> Medicare | 0.00 | 330.00 | 0.00 |
| <u>100-100-5520</u> Insurance (Med/Den/Life/Vis.) | 0.00 | 1,742.10 | 0.00 |
| <u>100-100-5525</u> Medical Transportation Insuran | 0.00 | 0.00 | 0.00 |
| <u>100-100-5535</u> T.M.R.S. | 0.00 | 11.12 | 0.00 |
| <u>100-100-5545</u> Worker's Compensation | 0.00 | 1,032.80 | 0.00 |
| <u>100-100-5550</u> Unemployment | 0.00 | 640.00 | 0.00 |
| <u>100-100-5580</u> Drug Test | 0.00 | -90.00 | 0.00 |
| <u>100-100-5585</u> Dues & Memberships | 0.00 | 37,935.58 | 0.00 |
| <u>100-100-5586</u> Appraisal District Dues | 0.00 | 26,351.34 | 0.00 |
| <u>100-100-6001</u> Telephone | 0.00 | 0.00 | 0.00 |
| <u>100-100-6005</u> Utilities (Water, Elec., Phone, I | 0.00 | 18,512.24 | 0.00 |
| <u>100-100-6011</u> Janitorial Services | 0.00 | 34.02 | 0.00 |
| <u>100-100-6014</u> Professional Services | 0.00 | 0.00 | 0.00 |
| <u>100-100-6020</u> Contracted and/or Rental Servi | 0.00 | 2,437.52 | 0.00 |
| <u>100-100-6025</u> Computer IT Services | 0.00 | 1,256.25 | 0.00 |
| <u>100-100-6026</u> Software Licensing/Usage Fees | 0.00 | 0.00 | 0.00 |
| <u>100-100-6030</u> Maintenance & Repair | 0.00 | 120.00 | 0.00 |
| <u>100-100-6031</u> Vehicle Maintenance | 0.00 | 85.00 | 0.00 |
| <u>100-100-6040</u> Rental of Equipment | 0.00 | 1,337.46 | 0.00 |
| <u>100-100-6045</u> Posting / Advertising | 0.00 | 952.65 | 0.00 |
| <u>100-100-6048</u> Postage | 0.00 | 1,062.79 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|--|----------------|-------------------|--------------|
| | Total Activity | Total Activity | YTD Activity |
| | | Total Budget | |
| <u>100-100-6302</u> PAC Deposit Refund | 0.00 | 0.00 | 0.00 |
| <u>100-100-7001</u> Food Costs | 0.00 | 0.00 | 0.00 |
| <u>100-100-7005</u> Supplies | 0.00 | 10,000.00 | 0.00 |
| <u>100-100-7015</u> Fuel and Oil | 0.00 | 0.00 | 0.00 |
| <u>100-100-7080</u> Public Notices | 0.00 | 5,000.00 | 0.00 |
| <u>100-100-7105</u> Liability/Property/Fleet Insura | 0.00 | 0.00 | 0.00 |
| <u>100-100-7300</u> Children Advocacy Center | 0.00 | 1,500.00 | 0.00 |
| <u>100-100-7903</u> Publications & Subscriptions | 0.00 | 50.00 | 0.00 |
| <u>100-100-8025</u> Equipment | 0.00 | 0.00 | 0.00 |
| | 0.00 | 132,187.72 | 0.00 |
| | 0.00 | 132,954.00 | 0.00 |
| Department: 100 - Mayor/City Council | | | |
| Expense | | | |
| <u>100-105-5565</u> Education - Travel, Mileage, & T | 0.00 | 5,000.00 | 0.00 |
| <u>100-105-5595</u> Other Misc Benefits | 0.00 | 0.00 | 0.00 |
| <u>100-105-6025</u> Computer IT Services | 0.00 | 3,600.00 | 0.00 |
| <u>100-105-6045</u> Posting / Advertising | 0.00 | 0.00 | 0.00 |
| <u>100-105-7075</u> Community Special Events | 0.00 | 6,142.72 | 0.00 |
| <u>100-105-7095</u> Surety & Fidelity Bonds | 0.00 | 685.00 | 0.00 |
| <u>100-105-8025</u> Equipment | 0.00 | 437.08 | 0.00 |
| | 0.00 | 9,710.79 | 0.00 |
| | 0.00 | 11,600.00 | 0.00 |
| Department: 105 - Mayor/City Council Total: | | | |
| Expense | | | |
| <u>100-110-5010</u> Salaries | 0.00 | 75,000.00 | 0.00 |
| <u>100-110-5020</u> Incentive Pay | 0.00 | 3,600.00 | 0.00 |
| <u>100-110-5050</u> Longevity | 0.00 | 0.00 | 0.00 |
| <u>100-110-5060</u> Cell Phone Allowance | 0.00 | 600.00 | 0.00 |
| <u>100-110-5510</u> FICA | 0.00 | 3,500.34 | 0.00 |
| <u>100-110-5515</u> Medicare | 0.00 | 818.57 | 0.00 |
| <u>100-110-5520</u> Insurance (Med/Den/Life/Vis.) | 0.00 | 2,903.50 | 0.00 |
| <u>100-110-5525</u> Medical Transportation Insuran | 0.00 | 168.00 | 0.00 |
| <u>100-110-5535</u> T.M.R.S. | 0.00 | 990.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|---|----------------|------------------|--------------|
| | Total Activity | Total Activity | YTD Activity |
| | | Total Budget | |
| <u>100-110-5545</u> Worker's Compensation | 0.00 | 960.00 | 0.00 |
| <u>100-110-5550</u> Unemployment | 0.00 | 9.00 | 0.00 |
| <u>100-110-5565</u> Education - Travel, Mileage, & T | 0.00 | 3,000.00 | 0.00 |
| <u>100-110-5585</u> Dues & Memberships | 0.00 | 0.00 | 0.00 |
| <u>100-110-6005</u> Utilities (Water, Elec., Ect.) | 0.00 | 183.31 | 0.00 |
| <u>100-110-6031</u> Vehicle Maintenance | 0.00 | 70.00 | 0.00 |
| <u>100-110-6045</u> Posting / Advertising | 0.00 | 1,695.05 | 0.00 |
| <u>100-110-7015</u> Fuel and Oil | 0.00 | 352.31 | 0.00 |
| <u>100-110-7903</u> Publications & Subscriptions | 0.00 | 265.44 | 0.00 |
| Expense Total: | 0.00 | 98,887.00 | 0.00 |
| Department: 110 - City Administrator Total: | 0.00 | 98,887.00 | 0.00 |
| Department: 115 - Police Administration | | | |
| Expense | | | |
| <u>100-115-5010</u> Salaries | 0.00 | 57,600.19 | 0.00 |
| <u>100-115-5020</u> Incentive Pay | 0.00 | 1,350.00 | 0.00 |
| <u>100-115-5060</u> Cell Phone Allowance | 0.00 | 500.00 | 0.00 |
| <u>100-115-5510</u> FICA | 0.00 | 3,664.21 | 0.00 |
| <u>100-115-5515</u> Medicare | 0.00 | 857.00 | 0.00 |
| <u>100-115-5520</u> Insurance (Med/Den/Life/Vis.) | 0.00 | 4,053.34 | 0.00 |
| <u>100-115-5535</u> T.M.R.S. | 0.00 | 649.58 | 0.00 |
| <u>100-115-5550</u> Unemployment | 0.00 | 252.00 | 0.00 |
| Expense Total: | 0.00 | 68,926.32 | 0.00 |
| Department: 115 - Police Administration Total: | 0.00 | 68,926.32 | 0.00 |
| Department: 120 - City Secretary | | | |
| Expense | | | |
| <u>100-120-5010</u> Salaries | 0.00 | 31,044.08 | 0.00 |
| <u>100-120-5020</u> Incentive Pay | 0.00 | 1,700.00 | 0.00 |
| <u>100-120-5050</u> Longevity | 0.00 | 597.00 | 0.00 |
| <u>100-120-5060</u> Cell Phone Allowance | 0.00 | 550.00 | 0.00 |
| <u>100-120-5510</u> FICA | 0.00 | 2,036.11 | 0.00 |
| <u>100-120-5515</u> Medicare | 0.00 | 476.21 | 0.00 |
| <u>100-120-5520</u> Insurance (Med/Den/Life/Vis.) | 0.00 | 5,233.30 | 0.00 |
| <u>100-120-5525</u> Medical Transportation Insuran | 0.00 | 70.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|--|----------------|--|--------------|
| | Total Activity | Total Activity | YTD Activity |
| <u>100-120-5535</u> T.M.R.S. | 0.00 | 363.23 | 0.00 |
| <u>100-120-5545</u> Worker's Compensation | 0.00 | 516.40 | 0.00 |
| <u>100-120-5550</u> Unemployment | 0.00 | 126.01 | 0.00 |
| <u>100-120-5565</u> Education - Travel, Mileage, & T | 0.00 | 597.50 | 0.00 |
| <u>100-120-5585</u> Dues & Memberships | 0.00 | 306.79 | 0.00 |
| <u>100-120-6025</u> Computer IT Services | 0.00 | 798.07 | 0.00 |
| <u>100-120-6035</u> Election Costs | 0.00 | 4,451.77 | 0.00 |
| <u>100-120-6045</u> Posting / Advertising | 0.00 | 416.00 | 0.00 |
| <u>100-120-7005</u> Supplies | 0.00 | 300.74 | 0.00 |
| | 0.00 | 49,583.21 | 0.00 |
| | | Expense Total: | |
| | 0.00 | 45,491.00 | 0.00 |
| | | Department: 120 - City Secretary Total: | |
| | 0.00 | 49,583.21 | 0.00 |
| Department: 125 - City Attorney Expense | | | |
| <u>100-125-6016</u> Legal Fees | 0.00 | 23,917.54 | 0.00 |
| | 0.00 | 23,917.54 | 0.00 |
| | | Expense Total: | |
| | 0.00 | 23,917.54 | 0.00 |
| | | Department: 125 - City Attorney Total: | |
| | 0.00 | 23,917.54 | 0.00 |
| Department: 199 - Non-Departmental Revenue | | | |
| <u>100-199-4005</u> Property Tax Revenue | 0.00 | 755,744.25 | 0.00 |
| <u>100-199-4006</u> Property Tax Discounts | 0.00 | 0.00 | 0.00 |
| <u>100-199-4008</u> Sales Tax Revenue | 0.00 | 391,302.44 | 0.00 |
| <u>100-199-4011</u> Franchise Tax - Electric (AEP) | 0.00 | 23,042.67 | 0.00 |
| <u>100-199-4014</u> Franchise Tax - Telephone (BBT) | 0.00 | 3,729.23 | 0.00 |
| <u>100-199-4017</u> Franchise Tax - Cable (NEU) | 0.00 | 2,384.33 | 0.00 |
| <u>100-199-4610</u> Interest Earned from LOGIC | 0.00 | 201.87 | 0.00 |
| <u>100-199-4615</u> Interest Earned from Certificat | 0.00 | 0.00 | 0.00 |
| <u>100-199-4620</u> Interest Earned from Checking | 0.00 | 170.20 | 0.00 |
| <u>100-199-4715</u> Building Rental (Short-Term) | 0.00 | 2,650.00 | 0.00 |
| <u>100-199-4725</u> Land Lease (Long-Term) | 0.00 | 7,750.00 | 0.00 |
| <u>100-199-4820</u> Other Rebates | 0.00 | 4,373.78 | 0.00 |
| <u>100-199-4890</u> Miscellaneous Revenue | 0.00 | 2,940.80 | 0.00 |
| <u>100-199-4930</u> Donations | 0.00 | 3,800.00 | 0.00 |
| | 0.00 | 1,198,089.57 | 0.00 |
| | | Revenue Total: | |
| | 0.00 | 1,350,046.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | Total Activity | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|--|----------------|-----------------------------|---------------------------|---------------------------|
| Expense | | | | |
| <u>100-199-5520</u> Insurance (Med/Den/Life/Vis.) | 0.00 | 2,322.80 | 0.00 | 0.00 |
| <u>100-199-5525</u> Medical Transportation Insuran | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>100-199-5545</u> Worker's Compensation | 0.00 | 9,476.00 | 0.00 | 0.00 |
| <u>100-199-6005</u> Utilities (Water, Elec., Phone, I | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>100-199-6020</u> Contracted and/or Rental Servi | 0.00 | 7,470.00 | 0.00 | 0.00 |
| <u>100-199-6025</u> Computer IT Services | 0.00 | -1,000.00 | 10,000.00 | 0.00 |
| <u>100-199-6305</u> Appraisal District Fee | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>100-199-6315</u> Tax Collection Fee | 0.00 | 22,515.09 | 22,000.00 | 0.00 |
| <u>100-199-7055</u> City Employee Functions and C | 0.00 | 0.00 | 5,000.00 | 0.00 |
| <u>100-199-7081</u> Downtown Beautification | 0.00 | 14,328.12 | 0.00 | 0.00 |
| <u>100-199-7105</u> Liability/Property/Fleet Insura | 0.00 | 0.00 | 160,000.00 | 0.00 |
| <u>100-199-7999</u> Other Misc Expenses | 0.00 | 0.00 | 37,500.00 | 0.00 |
| <u>100-199-8030</u> Other Capital Outlay | 0.00 | 1,800.00 | 0.00 | 0.00 |
| Expense Total: | 0.00 | 56,912.01 | 234,500.00 | 0.00 |
| Department: 199 - Non-Departmental Surplus (Deficit): | 0.00 | 1,141,177.56 | 1,115,546.00 | 0.00 |
| Department: 200 - Municipal Judge | | | | |
| Revenue | | | | |
| <u>100-200-4510</u> Fines and Forfeitures - Court | 0.00 | 5,455.60 | 6,000.00 | 0.00 |
| <u>100-200-4520</u> Municipal Court Other Fees | 0.00 | 22,696.53 | 24,000.00 | 0.00 |
| Revenue Total: | 0.00 | 28,152.13 | 30,000.00 | 0.00 |
| Expense | | | | |
| <u>100-200-5010</u> Salaries | 0.00 | 52,540.50 | 61,425.00 | 0.00 |
| <u>100-200-5015</u> Overtime | 0.00 | 1,422.24 | 0.00 | 0.00 |
| <u>100-200-5020</u> Incentive Pay | 0.00 | 2,200.00 | 1,200.00 | 0.00 |
| <u>100-200-5025</u> Holiday Pay | 0.00 | 438.28 | 35.00 | 0.00 |
| <u>100-200-5030</u> Vacation Pay | 0.00 | 833.22 | 0.00 | 0.00 |
| <u>100-200-5035</u> Sick Pay | 0.00 | 163.32 | 0.00 | 0.00 |
| <u>100-200-5040</u> Personal Leave Pay | 0.00 | 108.88 | 0.00 | 0.00 |
| <u>100-200-5050</u> Longevity | 0.00 | 33.00 | 50.00 | 0.00 |
| <u>100-200-5060</u> Cell Phone Allowance | 0.00 | 550.00 | 600.00 | 0.00 |
| <u>100-200-5510</u> FICA | 0.00 | 3,487.04 | 3,828.00 | 0.00 |
| <u>100-200-5515</u> Medicare | 0.00 | 815.61 | 895.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|---|----------------|-------------------|--------------|
| Total Activity | Total Activity | Total Budget | YTD Activity |
| Insurance (Med/Den/Life/Vis.) | 0.00 | 11,520.00 | 0.00 |
| Medical Transportation Insuran | 0.00 | 252.00 | 0.00 |
| T.M.R.S. | 0.00 | 692.00 | 0.00 |
| Worker's Compensation | 0.00 | 1,419.00 | 0.00 |
| Unemployment | 0.00 | 14.00 | 0.00 |
| Education - Travel, Mileage, & T | 0.00 | 5,000.00 | 0.00 |
| Dues & Memberships | 0.00 | 0.00 | 0.00 |
| Telephone | 0.00 | 3,000.00 | 0.00 |
| Utilities | 0.00 | 3,000.00 | 0.00 |
| Professional Services | 0.00 | 0.00 | 0.00 |
| Legal Services | 0.00 | 1,853.43 | 0.00 |
| Contracted or Rental Services | 0.00 | 9,000.00 | 0.00 |
| Computer IT Services | 0.00 | 2,418.02 | 0.00 |
| Software Licensing/Usage Fees | 0.00 | 1,200.00 | 0.00 |
| Food Costs | 0.00 | 155.85 | 0.00 |
| Supplies | 0.00 | 837.23 | 0.00 |
| Fuel and Oil | 0.00 | 55.71 | 0.00 |
| Uniforms | 0.00 | 499.52 | 0.00 |
| State Comptroller Fees | 0.00 | 11,753.48 | 0.00 |
| Publications & Subscriptions | 0.00 | 0.00 | 0.00 |
| Equipment | 0.00 | 0.00 | 0.00 |
| Expense Total: | 0.00 | 124,165.00 | 0.00 |
| Department: 200 - Municipal Judge Surplus (Deficit): | 0.00 | -94,165.00 | 0.00 |
| Department: 300 - Finance | | | |
| Expense | | | |
| 100-300-5010 | 0.00 | 168,468.57 | 0.00 |
| 100-300-5015 | 0.00 | 2,939.97 | 0.00 |
| 100-300-5020 | 0.00 | 11,100.00 | 0.00 |
| 100-300-5025 | 0.00 | 4,277.18 | 0.00 |
| 100-300-5030 | 0.00 | 5,363.29 | 0.00 |
| 100-300-5035 | 0.00 | 5,000.76 | 0.00 |
| 100-300-5040 | 0.00 | 1,167.22 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|--|----------------|-------------------|--------------|
| | Total Activity | Total Budget | YTD Activity |
| <u>100-300-5050</u> Longevity | 0.00 | 1,351.00 | 0.00 |
| <u>100-300-5060</u> Cell Phone Allowance | 0.00 | 1,200.00 | 0.00 |
| <u>100-300-5510</u> FICA | 0.00 | 14,412.00 | 0.00 |
| <u>100-300-5515</u> Medicare | 0.00 | 3,370.00 | 0.00 |
| <u>100-300-5520</u> Insurance (Med/Den/Life/Vis.) | 0.00 | 38,400.00 | 0.00 |
| <u>100-300-5525</u> Medical Transportation Insuran | 0.00 | 840.00 | 0.00 |
| <u>100-300-5535</u> T.M.R.S. | 0.00 | 2,702.00 | 0.00 |
| <u>100-300-5545</u> Worker's Compensation | 0.00 | 2,837.00 | 0.00 |
| <u>100-300-5550</u> Unemployment | 0.00 | 45.00 | 0.00 |
| <u>100-300-5565</u> Education - Travel, Mileage, & T | 0.00 | 675.00 | 0.00 |
| <u>100-300-5585</u> Dues & Memberships | 0.00 | 250.00 | 0.00 |
| <u>100-300-6014</u> Professional Services | 0.00 | 22,422.50 | 0.00 |
| <u>100-300-6025</u> Computer IT Services | 0.00 | 1,896.75 | 0.00 |
| <u>100-300-6026</u> Software Licensing/Usage Fees | 0.00 | 28,050.88 | 0.00 |
| <u>100-300-6045</u> Posting / Advertising | 0.00 | 979.20 | 0.00 |
| <u>100-300-7001</u> Food Cost | 0.00 | 134.66 | 0.00 |
| <u>100-300-7005</u> Supplies | 0.00 | 2,334.03 | 0.00 |
| <u>100-300-7025</u> Uniforms | 0.00 | 0.00 | 0.00 |
| <u>100-300-7065</u> Bank Fees | 0.00 | 5,370.01 | 0.00 |
| <u>100-300-7085</u> State Comptroller Fees | 0.00 | 6.14 | 0.00 |
| <u>100-300-7095</u> Surety & Fidelity Bonds | 0.00 | 491.00 | 0.00 |
| Expense Total: | 0.00 | 319,015.33 | 0.00 |
| Department: 300 - Finance Total: | 0.00 | 380,126.00 | 0.00 |
| Department: 305 - Human Resources | | | |
| Expense | | | |
| <u>100-305-5010</u> Salaries | 0.00 | 18,378.48 | 0.00 |
| <u>100-305-5020</u> Incentive Pay | 0.00 | 500.00 | 0.00 |
| <u>100-305-5050</u> Longevity | 0.00 | 0.00 | 0.00 |
| <u>100-305-5060</u> Cell Phone Allowance | 0.00 | 600.00 | 0.00 |
| <u>100-305-5510</u> FICA | 0.00 | 1,201.46 | 0.00 |
| <u>100-305-5515</u> Medicare | 0.00 | 280.99 | 0.00 |
| <u>100-305-5520</u> Insurance (Med/Den/Life/Vis.) | 0.00 | 1,735.10 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|--|-----------------------------|---------------------------|---------------------------|
| <u>100-305-5525</u> Medical Transportation Insuran | 0.00 | 84.00 | 0.00 |
| <u>100-305-5535</u> T.M.R.S. | 0.00 | 329.00 | 0.00 |
| <u>100-305-5545</u> Worker's Compensation | 0.00 | 0.00 | 0.00 |
| <u>100-305-5550</u> Unemployment | 0.00 | 5.00 | 0.00 |
| <u>100-305-5565</u> Education - Travel, Mileage, & T | 0.00 | 2,500.00 | 0.00 |
| <u>100-305-5580</u> Drug Test | 0.00 | 0.00 | 0.00 |
| <u>100-305-5585</u> Dues & Memberships | 0.00 | 0.00 | 0.00 |
| <u>100-305-6026</u> Software Licensing/Usage Fees | 0.00 | 6,095.00 | 0.00 |
| Expense Total: | 0.00 | 45,826.00 | 0.00 |
| Department: 305 - Human Resources Total: | | | |
| | 0.00 | 45,826.00 | 0.00 |
| Department: 400 - Police | | | |
| Revenue | | | |
| <u>100-400-4275</u> HSI Reimbursement | 0.00 | 0.00 | 0.00 |
| <u>100-400-4890</u> Miscellaneous Revenue | 0.00 | 0.00 | 0.00 |
| <u>100-400-4891</u> Cash Seizures | 0.00 | 0.00 | 0.00 |
| Revenue Total: | 0.00 | 0.00 | 0.00 |
| Expense | | | |
| <u>100-400-5010</u> Salaries | 0.00 | 145,860.00 | 0.00 |
| <u>100-400-5015</u> Overtime | 0.00 | 121,081.00 | 0.00 |
| <u>100-400-5020</u> Incentive Pay | 0.00 | 6,900.00 | 0.00 |
| <u>100-400-5025</u> Holiday Pay | 0.00 | 0.00 | 0.00 |
| <u>100-400-5030</u> Vacation Pay | 0.00 | 0.00 | 0.00 |
| <u>100-400-5035</u> Sick Pay | 0.00 | 0.00 | 0.00 |
| <u>100-400-5036</u> Border Star | 0.00 | 0.00 | 0.00 |
| <u>100-400-5037</u> Stonegarden | 0.00 | 0.00 | 0.00 |
| <u>100-400-5040</u> Personal Leave Pay | 0.00 | 0.00 | 0.00 |
| <u>100-400-5050</u> Longevity | 0.00 | 873.00 | 0.00 |
| <u>100-400-5060</u> Cell Phone Allowance | 0.00 | 0.00 | 0.00 |
| <u>100-400-5510</u> FICA | 0.00 | 0.00 | 0.00 |
| <u>100-400-5515</u> Medicare | 0.00 | 15,300.00 | 0.00 |
| <u>100-400-5520</u> Insurance (Med/Den/Life/Vis.) | 0.00 | 3,592.00 | 0.00 |
| <u>100-400-5525</u> Medical Transportation Insuran | 0.00 | 42,240.00 | 0.00 |
| | 0.00 | 924.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|---|-----------------------------|---------------------------|---------------------------|
| <u>100-400-5535</u> T.M.R.S. | 0.00 | 3,012.00 | 0.00 |
| <u>100-400-5545</u> Worker's Compensation | 0.00 | 3,547.00 | 0.00 |
| <u>100-400-5550</u> Unemployment | 0.00 | 50.00 | 0.00 |
| <u>100-400-5565</u> Education - Travel, Mileage, & T | 0.00 | 0.00 | 0.00 |
| <u>100-400-5585</u> Dues & Memberships | 0.00 | 0.00 | 0.00 |
| <u>100-400-6001</u> Telephone | 0.00 | 16,500.00 | 0.00 |
| <u>100-400-6005</u> Utilities (Water, Elec., Phone, I | 0.00 | 4,500.00 | 0.00 |
| <u>100-400-6011</u> Janitorial Services | 0.00 | 0.00 | 0.00 |
| <u>100-400-6014</u> Professional Services | 0.00 | 0.00 | 0.00 |
| <u>100-400-6020</u> Contracted and/or Rental Servi | 0.00 | 9,000.00 | 0.00 |
| <u>100-400-6025</u> Computer IT Services | 0.00 | 0.00 | 0.00 |
| <u>100-400-6026</u> Software Licensing/Usage Fees | 0.00 | 7,500.00 | 0.00 |
| <u>100-400-6031</u> Vehicle Maintenance | 0.00 | 5,584.23 | 0.00 |
| <u>100-400-6045</u> Posting / Advertising | 0.00 | 292.40 | 0.00 |
| <u>100-400-6310</u> Dispatch/Communication Fee | 0.00 | 5,500.00 | 0.00 |
| <u>100-400-7001</u> Food Costs | 0.00 | 356.95 | 0.00 |
| <u>100-400-7005</u> Supplies | 0.00 | 632.74 | 0.00 |
| <u>100-400-7015</u> Fuel and Oil | 0.00 | 14,296.81 | 0.00 |
| <u>100-400-7025</u> Uniforms | 0.00 | 460.48 | 0.00 |
| <u>100-400-8025</u> Equipment | 0.00 | 5,451.50 | 0.00 |
| <u>100-400-8030</u> Other Capital Outlay | 0.00 | 71,045.00 | 0.00 |
| Expense Total: | 0.00 | 411,548.58 | 0.00 |
| Department: 400 - Police Surplus (Deficit): | 0.00 | -393,217.53 | 0.00 |
| Department: 410 - Fire | | | |
| Revenue | | | |
| <u>100-410-4270</u> Inter Governmental Revenues | 0.00 | 22,500.00 | 0.00 |
| <u>100-410-4930</u> Donations | 0.00 | 0.00 | 0.00 |
| <u>100-410-4931</u> Donations - Specific Use | 0.00 | 0.00 | 0.00 |
| Revenue Total: | 0.00 | 22,500.00 | 0.00 |
| Expense | | | |
| <u>100-410-5545</u> Worker's Compensation | 0.00 | 10,640.00 | 0.00 |
| <u>100-410-5565</u> Education - Travel, Mileage, & T | 0.00 | 7,500.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|--|----------------|-------------------|-------------------|
| | Total Activity | Total Activity | Total Budget |
| | | YTD Activity | |
| <u>100-411-5515</u> Medicare | 0.00 | 393.63 | 477.00 |
| <u>100-411-5520</u> Insurance (Med/Den/Life/Vis.) | 0.00 | 6,387.70 | 7,680.00 |
| <u>100-411-5525</u> Medical Transportation Insuran | 0.00 | 70.00 | 168.00 |
| <u>100-411-5535</u> T.M.R.S. | 0.00 | 298.61 | 363.00 |
| <u>100-411-5545</u> Worker's Compensation | 0.00 | 516.40 | 709.00 |
| <u>100-411-5550</u> Unemployment | 0.00 | 251.99 | 9.00 |
| <u>100-411-5565</u> Education - Travel, Mileage, & T | 0.00 | 98.00 | 0.00 |
| <u>100-411-5585</u> Dues & Fees | 0.00 | 0.00 | 0.00 |
| <u>100-411-6001</u> Telephone | 0.00 | 0.00 | 0.00 |
| <u>100-411-6005</u> Utilities (Water, Elec, Phone, I | 0.00 | 562.67 | 1,500.00 |
| <u>100-411-6014</u> Professional Services | 0.00 | 300.00 | 0.00 |
| <u>100-411-6020</u> Contract Services | 0.00 | 175.00 | 0.00 |
| <u>100-411-6025</u> Computer IT Services | 0.00 | 19.35 | 0.00 |
| <u>100-411-6030</u> Maintenance & Repair - Other | 0.00 | 0.00 | 0.00 |
| <u>100-411-6031</u> Vehicle Maintenance | 0.00 | 489.65 | 2,000.00 |
| <u>100-411-7005</u> Supplies - Office and General | 0.00 | 2,053.61 | 1,425.00 |
| <u>100-411-7008</u> Supplies - Department Specific | 0.00 | 1,158.72 | 2,500.00 |
| <u>100-411-7015</u> Fuel and Oil | 0.00 | 1,869.09 | 2,500.00 |
| <u>100-411-7025</u> Uniforms | 0.00 | 0.00 | 0.00 |
| <u>100-411-8025</u> Equipment | 0.00 | 0.00 | 0.00 |
| <u>100-411-8030</u> Other Capital Outlay | 0.00 | 1,526.00 | 0.00 |
| | 0.00 | 45,249.58 | 55,382.00 |
| | 0.00 | -43,639.58 | -52,882.00 |
| Department: 411 - Animal Control Surplus (Deficit): | | | |
| | 0.00 | -43,639.58 | 0.00 |
| Department: 420 - EMS | | | |
| Revenue | | | |
| <u>100-420-4270</u> Inter Governmental Revenues | 0.00 | 143,373.00 | 115,000.00 |
| <u>100-420-4315</u> Ambulance Revenue - Other | 0.00 | 158,355.70 | 190,000.00 |
| <u>100-420-4316</u> Ambulance Revenue - Medical | 0.00 | 14,324.03 | 19,000.00 |
| <u>100-420-4320</u> Charges for EMS | 0.00 | 72,325.00 | 0.00 |
| <u>100-420-4890</u> Miscellaneous Revenue | 0.00 | 299.57 | 0.00 |
| | 0.00 | 388,677.30 | 324,000.00 |
| | 0.00 | 388,677.30 | 0.00 |
| Revenue Total: | | | |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| Expense | Total Activity | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|---|----------------|-----------------------------|---------------------------|---------------------------|
| <u>100-420-5010</u> Salaries | 0.00 | 231,665.56 | 314,800.00 | 0.00 |
| <u>100-420-5015</u> Overtime | 0.00 | 116,869.18 | 96,440.00 | 0.00 |
| <u>100-420-5020</u> Incentive Pay | 0.00 | 6,387.00 | 9,600.00 | 0.00 |
| <u>100-420-5025</u> Holiday Pay | 0.00 | 11,681.54 | 0.00 | 0.00 |
| <u>100-420-5030</u> Vacation Pay | 0.00 | 13,566.49 | 0.00 | 0.00 |
| <u>100-420-5035</u> Sick Pay | 0.00 | 6,891.64 | 0.00 | 0.00 |
| <u>100-420-5040</u> Personal Leave Pay | 0.00 | 1,666.58 | 0.00 | 0.00 |
| <u>100-420-5050</u> Longevity | 0.00 | 1,335.00 | 1,400.00 | 0.00 |
| <u>100-420-5060</u> Cell Phone Allowance | 0.00 | 450.00 | 600.00 | 0.00 |
| <u>100-420-5510</u> FICA | 0.00 | 24,183.91 | 24,257.00 | 0.00 |
| <u>100-420-5515</u> Medicare | 0.00 | 5,655.88 | 5,673.00 | 0.00 |
| <u>100-420-5520</u> Insurance (Med/Den/Life/Vis.) | 0.00 | 35,435.93 | 46,080.00 | 0.00 |
| <u>100-420-5525</u> Medical Transportation Insuran | 0.00 | 490.00 | 1,344.00 | 0.00 |
| <u>100-420-5535</u> T.M.R.S. | 0.00 | 3,319.36 | 4,630.00 | 0.00 |
| <u>100-420-5545</u> Worker's Compensation | 0.00 | 5,680.40 | 7,803.00 | 0.00 |
| <u>100-420-5550</u> Unemployment | 0.00 | 2,779.41 | 100.00 | 0.00 |
| <u>100-420-5565</u> Education - Travel, Mileage, & L | 0.00 | 1,131.44 | 4,000.00 | 0.00 |
| <u>100-420-5566</u> Travel & Lodging Expense | 0.00 | 82.16 | 0.00 | 0.00 |
| <u>100-420-5580</u> Drug Test | 0.00 | 22.00 | 0.00 | 0.00 |
| <u>100-420-5585</u> Dues & Memberships | 0.00 | 541.94 | 200.00 | 0.00 |
| <u>100-420-6001</u> Telephone | 0.00 | 0.00 | 2,000.00 | 0.00 |
| <u>100-420-6005</u> Utilities (Water, Elec., Phone, I | 0.00 | 4,253.12 | 3,000.00 | 0.00 |
| <u>100-420-6011</u> Janitorial Services | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>100-420-6014</u> Professional Services | 0.00 | 4,500.00 | 32,000.00 | 0.00 |
| <u>100-420-6020</u> Contracted and/or Rental Servi | 0.00 | 16,565.18 | 4,200.00 | 0.00 |
| <u>100-420-6025</u> Computer IT Services | 0.00 | 1,171.21 | 0.00 | 0.00 |
| <u>100-420-6026</u> Software Licensing/Usage Fees | 0.00 | 4,299.38 | 5,200.00 | 0.00 |
| <u>100-420-6027</u> Licensing and Permits | 0.00 | 870.00 | 500.00 | 0.00 |
| <u>100-420-6030</u> Maintenance & Repair | 0.00 | 3,350.57 | 0.00 | 0.00 |
| <u>100-420-6031</u> Vehicle Maintenance | 0.00 | 28,059.28 | 20,000.00 | 0.00 |
| <u>100-420-6040</u> Rental of Equipment | 0.00 | 1,319.04 | 0.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|---|----------------|--------------------|--------------|
| | Total Activity | Total Budget | YTD Activity |
| <u>100-420-6045</u> Posting / Advertising | 0.00 | 0.00 | 0.00 |
| <u>100-420-6048</u> Postage | 0.00 | 0.00 | 0.00 |
| <u>100-420-6310</u> Dispatch/Communication Fee | 0.00 | 6,000.00 | 0.00 |
| <u>100-420-7001</u> Food Costs | 0.00 | 0.00 | 0.00 |
| <u>100-420-7005</u> Supplies | 0.00 | 2,375.00 | 0.00 |
| <u>100-420-7006</u> Medical Supplies | 0.00 | 35,000.00 | 0.00 |
| <u>100-420-7010</u> Freight | 0.00 | 0.00 | 0.00 |
| <u>100-420-7015</u> Fuel and Oil | 0.00 | 30,000.00 | 0.00 |
| <u>100-420-7025</u> Uniforms | 0.00 | 1,500.00 | 0.00 |
| <u>100-420-7065</u> Bank Fees | 0.00 | 0.00 | 0.00 |
| <u>100-420-7105</u> Liability/Property/Fleet Insura | 0.00 | 0.00 | 0.00 |
| <u>100-420-8025</u> Equipment | 0.00 | 0.00 | 0.00 |
| <u>100-420-8030</u> Other Capital Outlay | 0.00 | 0.00 | 0.00 |
| Expense Total: | 0.00 | 658,702.00 | 0.00 |
| Department: 420 - EMS Surplus (Deficit): | 0.00 | -334,702.00 | 0.00 |
| Department: 500 - Senior Citizen Center | | | |
| Revenue | | | |
| <u>100-500-4221</u> Senior Center AAA | 0.00 | 100,000.00 | 0.00 |
| <u>100-500-4222</u> Senior Center Dads | 0.00 | 90,000.00 | 0.00 |
| Revenue Total: | 0.00 | 190,000.00 | 0.00 |
| Expense | | | |
| <u>100-500-5010</u> Salaries | 0.00 | 110,985.00 | 0.00 |
| <u>100-500-5025</u> Holiday Pay | 0.00 | 0.00 | 0.00 |
| <u>100-500-5030</u> Vacation Pay | 0.00 | 0.00 | 0.00 |
| <u>100-500-5035</u> Sick Pay | 0.00 | 0.00 | 0.00 |
| <u>100-500-5040</u> Personal Leave Pay | 0.00 | 0.00 | 0.00 |
| <u>100-500-5050</u> Longevity | 0.00 | 2,772.00 | 0.00 |
| <u>100-500-5510</u> FICA | 0.00 | 6,881.00 | 0.00 |
| <u>100-500-5515</u> Medicare | 0.00 | 1,609.00 | 0.00 |
| <u>100-500-5520</u> Insurance (Med/Den/Life/Vis.) | 0.00 | 30,720.00 | 0.00 |
| <u>100-500-5525</u> Medical Transportation Insuran | 0.00 | 315.00 | 0.00 |
| <u>100-500-5535</u> T.M.R.S. | 0.00 | 1,221.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|---|----------------|--------------------|--------------|
| | Total Activity | Total Budget | YTD Activity |
| <u>100-500-5545</u> Worker's Compensation | 0.00 | 2,837.00 | 0.00 |
| <u>100-500-5550</u> Unemployment | 0.00 | 45.00 | 0.00 |
| <u>100-500-5565</u> Education - Travel, Mileage, & T | 0.00 | 0.00 | 0.00 |
| <u>100-500-5585</u> Dues & Memberships | 0.00 | 0.00 | 0.00 |
| <u>100-500-6001</u> Telephone | 0.00 | 2,700.00 | 0.00 |
| <u>100-500-6005</u> Utilities (Water, Elec., Phone, I | 0.00 | 4,700.00 | 0.00 |
| <u>100-500-6011</u> Janitorial Services | 0.00 | 0.00 | 0.00 |
| <u>100-500-6014</u> Professional Services | 0.00 | 990.00 | 0.00 |
| <u>100-500-6020</u> Contracted and/or Rental Servi | 0.00 | 4,000.00 | 0.00 |
| <u>100-500-6025</u> Computer IT Services | 0.00 | 294.34 | 0.00 |
| <u>100-500-6030</u> Maintenance & Repair | 0.00 | 3,048.60 | 0.00 |
| <u>100-500-6031</u> Vehicle Maintenance | 0.00 | 566.73 | 0.00 |
| <u>100-500-6040</u> Rental of Equipment | 0.00 | 2,783.95 | 0.00 |
| <u>100-500-6045</u> Posting / Advertising | 0.00 | 438.40 | 0.00 |
| <u>100-500-6048</u> Postage | 0.00 | 49.43 | 0.00 |
| <u>100-500-7001</u> Food Costs | 0.00 | 90,279.59 | 0.00 |
| <u>100-500-7002</u> Food Cost- City | 0.00 | 385.37 | 0.00 |
| <u>100-500-7005</u> Supplies | 0.00 | 16,188.24 | 0.00 |
| <u>100-500-7015</u> Fuel and Oil | 0.00 | 1,319.52 | 0.00 |
| <u>100-500-7016</u> Propane | 0.00 | 910.00 | 0.00 |
| <u>100-500-8025</u> Equipment | 0.00 | 367.85 | 0.00 |
| <u>100-500-8030</u> Other Capital Outlay | 0.00 | 20,099.98 | 0.00 |
| | 0.00 | 296,607.41 | 0.00 |
| | 0.00 | -138,524.08 | 0.00 |
| Department: 500 - Senior Citizen Center Surplus (Deficit): | | | |
| | | -140,775.00 | |
| Department: 505 - Library | | | |
| Revenue | | | |
| <u>100-505-4930</u> Donations | 0.00 | 8,600.00 | 0.00 |
| | 0.00 | 8,600.00 | 0.00 |
| Revenue Total: | | | |
| | | 0.00 | |
| Expense | | | |
| <u>100-505-5010</u> Salaries | 0.00 | 24,283.04 | 0.00 |
| <u>100-505-5020</u> Incentive Pay | 0.00 | 1,100.00 | 0.00 |
| <u>100-505-5025</u> Holiday Pay | 0.00 | 1,068.67 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|---|-----------------------------|---------------------------|---------------------------|
| <u>100-505-5030</u> Vacation Pay | 0.00 | 0.00 | 0.00 |
| <u>100-505-5035</u> Sick Pay | 0.00 | 0.00 | 0.00 |
| <u>100-505-5040</u> Personal Leave Pay | 0.00 | 0.00 | 0.00 |
| <u>100-505-5050</u> Longevity | 0.00 | 1,670.00 | 0.00 |
| <u>100-505-5510</u> FICA | 0.00 | 1,990.00 | 0.00 |
| <u>100-505-5515</u> Medicare | 0.00 | 464.00 | 0.00 |
| <u>100-505-5520</u> Insurance (Med/Den/Life/Vis.) | 0.00 | 7,680.00 | 0.00 |
| <u>100-505-5525</u> Medical Transportation Insuran | 0.00 | 168.00 | 0.00 |
| <u>100-505-5535</u> T.M.R.S. | 0.00 | 366.00 | 0.00 |
| <u>100-505-5545</u> Worker's Compensation | 0.00 | 709.00 | 0.00 |
| <u>100-505-5550</u> Unemployment | 0.00 | 9.00 | 0.00 |
| <u>100-505-5565</u> Education - Travel, Mileage, & T | 0.00 | 0.00 | 0.00 |
| <u>100-505-5585</u> Dues & Memberships | 0.00 | 1,446.29 | 0.00 |
| <u>100-505-6001</u> Telephone | 0.00 | 1,800.00 | 0.00 |
| <u>100-505-6005</u> Utilities (Water, Elec., Phone, I | 0.00 | 3,400.00 | 0.00 |
| <u>100-505-6014</u> Professional Services | 0.00 | 0.00 | 0.00 |
| <u>100-505-6020</u> Contracted and/or Rental Servi | 0.00 | 600.00 | 0.00 |
| <u>100-505-6025</u> Computer IT Services | 0.00 | 19.35 | 0.00 |
| <u>100-505-6026</u> Software Licensing/Usage Fees | 0.00 | 1,500.00 | 0.00 |
| <u>100-505-7005</u> Supplies | 0.00 | 3,325.00 | 0.00 |
| <u>100-505-7025</u> Uniforms | 0.00 | 129.96 | 0.00 |
| <u>100-505-7902</u> Books, Audios, Visuals | 0.00 | 3,522.07 | 0.00 |
| <u>100-505-7903</u> Publications & Subscriptions | 0.00 | 50.00 | 0.00 |
| <u>100-505-7904</u> DVD | 0.00 | 1,284.55 | 0.00 |
| <u>100-505-8025</u> Equipment | 0.00 | 803.49 | 0.00 |
| Expense Total: | 0.00 | 60,644.23 | 0.00 |

Department: 505 - Library Surplus (Deficit):

Department: 510 - Boys and Girls Club

| Expense | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|------------------------------|-----------------------------|---------------------------|---------------------------|
| <u>100-510-5010</u> Salaries | 0.00 | 0.00 | 0.00 |
| <u>100-510-5510</u> FICA | 0.00 | 0.00 | 0.00 |
| <u>100-510-5515</u> Medicare | 0.00 | 0.00 | 0.00 |

Department: 505 - Library Surplus (Deficit):

Department: 510 - Boys and Girls Club

| Expense | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|-----------------------|-----------------------------|---------------------------|---------------------------|
| Expense Total: | 0.00 | -52,044.23 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|---|-----------------------------|---------------------------|---------------------------|
| <u>100-510-5550</u> | 0.00 | 0.00 | 0.00 |
| Unemployment | 0.00 | 0.00 | 0.00 |
| <u>100-510-6005</u> | 4,525.76 | 4,000.00 | 0.00 |
| Utilities (Water, Elec., Phone, I | 4,525.76 | 4,000.00 | 0.00 |
| <u>100-510-6014</u> | 990.00 | 990.00 | 0.00 |
| Professional Services | 990.00 | 990.00 | 0.00 |
| <u>100-510-6020</u> | 187.50 | 190.00 | 0.00 |
| Contract Services | 187.50 | 190.00 | 0.00 |
| <u>100-510-6025</u> | 19.35 | 0.00 | 0.00 |
| Computer IT Services | 19.35 | 0.00 | 0.00 |
| <u>100-510-6030</u> | 615.53 | 0.00 | 0.00 |
| Maintenance & Repair | 615.53 | 0.00 | 0.00 |
| <u>100-510-7005</u> | 1,148.75 | 1,200.00 | 0.00 |
| Supplies | 1,148.75 | 1,200.00 | 0.00 |
| Expense Total: | 8,041.80 | 6,380.00 | 0.00 |
| Department: 510 - Boys and Girls Club Total: | 8,041.80 | 6,380.00 | 0.00 |
| Department: 515 - Tourism | | | |
| Expense | | | |
| <u>100-515-6005</u> | 49.27 | 0.00 | 0.00 |
| Utilities (Water, Elec., Phone, I | 49.27 | 0.00 | 0.00 |
| <u>100-515-7005</u> | 352.89 | 0.00 | 0.00 |
| Supplies | 352.89 | 0.00 | 0.00 |
| Expense Total: | 402.16 | 0.00 | 0.00 |
| Department: 515 - Tourism Total: | 402.16 | 0.00 | 0.00 |
| Department: 600 - Municipal Dev. District | | | |
| Revenue | | | |
| <u>100-600-4905</u> | 10,000.00 | 0.00 | 0.00 |
| Salary Reimbursement from M | 10,000.00 | 0.00 | 0.00 |
| Revenue Total: | 10,000.00 | 0.00 | 0.00 |
| Department: 600 - Municipal Dev. District Total: | 10,000.00 | 0.00 | 0.00 |
| Department: 710 - Code Enforcement | | | |
| Revenue | | | |
| <u>100-710-4110</u> | 3,985.61 | 5,000.00 | 0.00 |
| Building Permits | 3,985.61 | 5,000.00 | 0.00 |
| <u>100-710-4115</u> | 1,205.00 | 0.00 | 0.00 |
| Vendor Permits | 1,205.00 | 0.00 | 0.00 |
| Revenue Total: | 5,190.61 | 5,000.00 | 0.00 |
| Expense | | | |
| <u>100-710-5010</u> | 48,674.09 | 61,396.00 | 0.00 |
| Salaries | 48,674.09 | 61,396.00 | 0.00 |
| <u>100-710-5015</u> | 37.96 | 0.00 | 0.00 |
| Overtime | 37.96 | 0.00 | 0.00 |
| <u>100-710-5020</u> | 1,550.00 | 1,800.00 | 0.00 |
| Incentive Pay | 1,550.00 | 1,800.00 | 0.00 |
| <u>100-710-5025</u> | 1,363.36 | 0.00 | 0.00 |
| Holiday Pay | 1,363.36 | 0.00 | 0.00 |
| <u>100-710-5030</u> | 1,489.88 | 0.00 | 0.00 |
| Vacation Pay | 1,489.88 | 0.00 | 0.00 |
| <u>100-710-5035</u> | 2,923.94 | 0.00 | 0.00 |
| Sick Pay | 2,923.94 | 0.00 | 0.00 |
| <u>100-710-5040</u> | 283.68 | 0.00 | 0.00 |
| Personal Leave Pay | 283.68 | 0.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|--------------------------------|----------------|-------------------|-------------------|
| Total Activity | Total Activity | Total Budget | YTD Activity |
| Worker's Compensation | 0.00 | 2,582.00 | 3,547.00 |
| Unemployment | 0.00 | 1,348.13 | 47.00 |
| Utilities (Water, Elec., Ect.) | 0.00 | 0.00 | 18,000.00 |
| Contracted and/or Rental Servi | 0.00 | 16.67 | 0.00 |
| Maintenance & Repair - Other | 0.00 | 1,860.00 | 2,000.00 |
| Vehicle Maintenance | 0.00 | 5,163.83 | 0.00 |
| Supplies | 0.00 | 397.37 | 5,000.00 |
| Fuel and Oil | 0.00 | 2,336.48 | 12,500.00 |
| Street Paving Materials | 0.00 | 2,868.00 | 90,000.00 |
| Uniforms | 0.00 | 810.00 | 0.00 |
| Expense Total: | 0.00 | 173,005.71 | 274,077.00 |

Department: 735 - Streets Total:

| | | | |
|--|-------------|-------------------|-------------------|
| | 0.00 | 173,005.71 | 274,077.00 |
|--|-------------|-------------------|-------------------|

Department: 740 - Parks

| Expense | 2021-2022 | 2022-2023 | 2022-2023 |
|--------------------------------|----------------|--------------|--------------|
| Total Activity | Total Activity | Total Budget | YTD Activity |
| Salaries | 0.00 | 56,428.06 | 72,791.00 |
| Overtime | 0.00 | 393.36 | 0.00 |
| Incentive Pay | 0.00 | 1,100.00 | 0.00 |
| Holiday Pay | 0.00 | 1,843.60 | 0.00 |
| Vacation Pay | 0.00 | 2,438.20 | 0.00 |
| Sick Pay | 0.00 | 1,777.31 | 0.00 |
| Personal Leave Pay | 0.00 | 284.52 | 0.00 |
| Longevity | 0.00 | 462.00 | 485.00 |
| FICA | 0.00 | 4,013.15 | 4,513.00 |
| Medicare | 0.00 | 938.63 | 1,056.00 |
| Insurance (Med/Den/Life/Vis.) | 0.00 | 13,950.03 | 15,360.00 |
| Medical Transportation Insuran | 0.00 | 210.00 | 504.00 |
| T.M.R.S. | 0.00 | 526.26 | 801.00 |
| Worker's Compensation | 0.00 | 1,549.20 | 2,180.00 |
| Unemployment | 0.00 | 1,050.77 | 29.00 |
| Utilities (Water, Elec., Ect.) | 0.00 | 1,613.23 | 3,000.00 |
| Professional Services | 0.00 | 310.00 | 0.00 |
| Computer IT Services | 0.00 | 19.35 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|---|----------------|-------------------|--------------|
| | Total Activity | Total Budget | YTD Activity |
| <u>100-740-6031</u> Vehicle Maintenance | 0.00 | 1,500.00 | 0.00 |
| <u>100-740-7001</u> Food Costs | 0.00 | 0.00 | 0.00 |
| <u>100-740-7005</u> Supplies | 0.00 | 5,225.00 | 0.00 |
| <u>100-740-7015</u> Fuel and Oil | 0.00 | 8,000.00 | 0.00 |
| <u>100-740-7025</u> Uniforms | 0.00 | 0.00 | 0.00 |
| Expense Total: | 0.00 | 115,444.00 | 0.00 |
| Department: 740 - Parks Total: | 0.00 | 115,444.00 | 0.00 |
| Department: 750 - Swimming Pool | | | |
| Revenue | | | |
| <u>100-750-4710</u> Pool Rental (Short-Term) | 0.00 | 0.00 | 0.00 |
| <u>100-750-4715</u> POOL SALES | 0.00 | 12,000.00 | 0.00 |
| <u>100-750-4805</u> Swimming Lessons | 0.00 | 0.00 | 0.00 |
| <u>100-750-4807</u> Entrance Fee | 0.00 | 5,760.48 | 0.00 |
| <u>100-750-4930</u> Donations | 0.00 | 0.00 | 0.00 |
| Revenue Total: | 0.00 | 12,000.00 | 0.00 |
| Expense | | | |
| <u>100-750-5010</u> Salaries | 0.00 | 31,000.00 | 0.00 |
| <u>100-750-5510</u> FICA | 0.00 | 1,922.00 | 0.00 |
| <u>100-750-5515</u> Medicare | 0.00 | 450.00 | 0.00 |
| <u>100-750-5545</u> Worker's Compensation | 0.00 | 5,675.00 | 0.00 |
| <u>100-750-5550</u> Unemployment | 0.00 | 31.00 | 0.00 |
| <u>100-750-5565</u> Education, Training and Travel | 0.00 | 1,000.00 | 0.00 |
| <u>100-750-6005</u> Utilities (Water, Elec., Phone, I | 0.00 | 2,000.00 | 0.00 |
| <u>100-750-6020</u> Contract Services | 0.00 | 0.00 | 0.00 |
| <u>100-750-6030</u> Maintenance & Repair - Other | 0.00 | 10,000.00 | 0.00 |
| <u>100-750-6045</u> Posting / Advertising | 0.00 | 0.00 | 0.00 |
| <u>100-750-6302</u> Pool Deposit Refund | 0.00 | 0.00 | 0.00 |
| <u>100-750-7001</u> Food Cost | 0.00 | 0.00 | 0.00 |
| <u>100-750-7005</u> Supplies | 0.00 | 7,500.00 | 0.00 |
| <u>100-750-7015</u> Fuel and Oil | 0.00 | 250.00 | 0.00 |
| <u>100-750-7025</u> Uniforms | 0.00 | 0.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|--|----------------|--------------------|----------------------|
| | Total Activity | Total Activity | Total Budget |
| | | | YTD Activity |
| <u>100-750-8025</u> Equipment | 0.00 | 0.00 | 0.00 |
| Expense Total: | 0.00 | 0.00 | 0.00 |
| Department: 750 - Swimming Pool Surplus (Deficit): | 0.00 | 30,612.08 | 59,828.00 |
| Department: 755 - Ball Fields | 0.00 | -20,568.48 | -47,828.00 |
| Expense | | | |
| <u>100-755-6005</u> Utilities (Water, Elec., Phone, I | 0.00 | 3,300.14 | 3,600.00 |
| <u>100-755-7005</u> Supplies | 0.00 | 60.35 | 0.00 |
| Expense Total: | 0.00 | 3,360.49 | 3,600.00 |
| Department: 755 - Ball Fields Total: | 0.00 | 3,360.49 | 3,600.00 |
| Fund: 100 - GENERAL FUND Surplus (Deficit): | 0.00 | -889,039.01 | -1,282,219.00 |
| Fund: 110 - POLICE SEIZURE FUNDS | | | |
| Department: 400 - Police | | | |
| Revenue | | | |
| <u>110-400-4891</u> Cash Seizures | 0.00 | 6,655.22 | 0.00 |
| Revenue Total: | 0.00 | 6,655.22 | 0.00 |
| Expense | | | |
| <u>110-400-6031</u> Vehicle Maintenance | 0.00 | 7,931.00 | 0.00 |
| <u>110-400-7065</u> Bank Fees | 0.00 | 80.00 | 0.00 |
| Expense Total: | 0.00 | 8,011.00 | 0.00 |
| Department: 400 - Police Surplus (Deficit): | 0.00 | -1,355.78 | 0.00 |
| Fund: 110 - POLICE SEIZURE FUNDS Surplus (Deficit): | 0.00 | -1,355.78 | 0.00 |
| Fund: 210 - LIBRARY/USDA FUND | | | |
| Department: 505 - Library | | | |
| Revenue | | | |
| <u>210-505-4210</u> Library Grants - Federal | 0.00 | 12,400.00 | 0.00 |
| Revenue Total: | 0.00 | 12,400.00 | 0.00 |
| Department: 505 - Library Total: | 0.00 | 12,400.00 | 0.00 |
| Fund: 210 - LIBRARY/USDA FUND Total: | 0.00 | 12,400.00 | 0.00 |
| Fund: 240 - TOURISM FUND | | | |
| Department: 199 - Non-Departmental | | | |
| Expense | | | |
| <u>240-199-6301</u> Tourism Promotion | 0.00 | 1,560.00 | 0.00 |
| Expense Total: | 0.00 | 1,560.00 | 0.00 |
| Department: 199 - Non-Departmental Total: | 0.00 | 1,560.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|---|-----------------------------|---------------------------|---------------------------|
| Department: 515 - Tourism | | | |
| Revenue | | | |
| <u>240-515-4020</u> Hotel Motel Tax - Three Palms | 0.00 | 25,000.00 | 0.00 |
| <u>240-515-4023</u> Hotel Motel Tax - Riata | 0.00 | 25,000.00 | 0.00 |
| Revenue Total: | 0.00 | 50,000.00 | 0.00 |
| Expense | | | |
| <u>240-515-5585</u> Dues & Memberships | 0.00 | 0.00 | 0.00 |
| <u>240-515-6021</u> Performers and Festival Expns | 0.00 | 0.00 | 0.00 |
| <u>240-515-6025</u> Computer IT Services | 0.00 | 0.00 | 0.00 |
| <u>240-515-6040</u> Rental of Equipment | 0.00 | 0.00 | 0.00 |
| <u>240-515-6301</u> Tourism Promotion | 0.00 | 0.00 | 0.00 |
| <u>240-515-7005</u> Supplies | 0.00 | 0.00 | 0.00 |
| <u>240-515-7065</u> Bank Fees | 0.00 | 0.00 | 0.00 |
| <u>240-515-7401</u> Visitor Info Center | 0.00 | 6,000.00 | 0.00 |
| <u>240-515-7403</u> Tourism Advertising & Promoti | 0.00 | 22,500.00 | 0.00 |
| <u>240-515-7404</u> Promot'on/Exhibition of Arts | 0.00 | 21,500.00 | 0.00 |
| Expense Total: | 0.00 | 50,000.00 | 0.00 |
| Department: 515 - Tourism Surplus (Deficit): | 0.00 | 0.00 | 0.00 |
| Fund: 240 - TOURISM FUND Surplus (Deficit): | 0.00 | 0.00 | 0.00 |
| Fund: 302 - GRANTS | | | |
| Department: 100 - City Hall | | | |
| Expense | | | |
| <u>302-100-7065</u> Bank Fees | 0.00 | 0.00 | 0.00 |
| Expense Total: | 0.00 | 0.00 | 0.00 |
| Department: 100 - City Hall Total: | 0.00 | 0.00 | 0.00 |
| Department: 199 - Non-Departmental | | | |
| Revenue | | | |
| <u>302-199-4261</u> CLFRF | 0.00 | 0.00 | 0.00 |
| Revenue Total: | 0.00 | 0.00 | 0.00 |
| Department: 199 - Non-Departmental Total: | 0.00 | 0.00 | 0.00 |
| Department: 400 - Police | | | |
| Revenue | | | |
| <u>302-400-5591</u> OPSG | 0.00 | 0.00 | 0.00 |
| Revenue Total: | 0.00 | 0.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|---|----------------|--------------|--------------|
| Total Activity | Total Activity | Total Budget | YTD Activity |
| Border Star | 0.00 | 5,716.57 | 0.00 |
| Revenue Total: | 0.00 | 37,810.64 | 0.00 |
| Department: 400 - Police Total: | 0.00 | 37,810.64 | 0.00 |
| BBRHD Grant Revenue | 0.00 | 73,800.00 | 0.00 |
| Revenue Total: | 0.00 | 73,800.00 | 0.00 |
| Other Capital Outlay | 0.00 | 150,044.93 | 0.00 |
| Expense Total: | 0.00 | 150,044.93 | 0.00 |
| Department: 420 - EMS Surplus (Deficit): | 0.00 | -76,244.93 | 0.00 |
| Fund: 302 - GRANTS Surplus (Deficit): | 0.00 | -37,560.84 | 0.00 |
| Fund: 303 - ARPA FUNDS | | | |
| Department: 199 - Non-Departmental | | | |
| Expense | | | |
| Professional Consulting Service | 0.00 | 6,525.00 | 0.00 |
| Bank Fees | 0.00 | 32.00 | 0.00 |
| Expense Total: | 0.00 | 6,557.00 | 0.00 |
| Department: 199 - Non-Departmental Total: | 0.00 | 6,557.00 | 0.00 |
| Department: 720 - Water | | | |
| Expense | | | |
| Well #7 Rework | 0.00 | 24,871.40 | 0.00 |
| ARPA - Water Meter Project | 0.00 | 70,786.70 | 0.00 |
| Expense Total: | 0.00 | 95,658.10 | 0.00 |
| Department: 720 - Water Total: | 0.00 | 95,658.10 | 0.00 |
| Fund: 303 - ARPA FUNDS Total: | 0.00 | 102,215.10 | 0.00 |
| Fund: 490 - DEBT SERVICE FUND | | | |
| Department: 199 - Non-Departmental | | | |
| Revenue | | | |
| Property Tax Revenue Debt | 0.00 | 202,792.21 | 189,890.00 |
| Property Tax Discounts | 0.00 | 0.00 | -2,601.00 |
| Interest Earned from LOGIC | 0.00 | 35.27 | 0.00 |
| Revenue Total: | 0.00 | 202,827.48 | 187,289.00 |
| Expense | | | |
| Principal - Expense | 0.00 | 15,847.65 | 100,000.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|--|----------------|-------------------|-------------------|
| | Total Activity | Total Activity | Total Budget |
| | | YTD Activity | |
| Interest - Expense | 0.00 | 0.00 | 87,289.00 |
| Refinancing Fees | 0.00 | 0.00 | 0.00 |
| Expense Total: | 0.00 | 15,847.65 | 187,289.00 |
| Department: 199 - Non-Departmental Surplus (Deficit): | 0.00 | 186,979.83 | 0.00 |
| Fund: 490 - DEBT SERVICE FUND Surplus (Deficit): | 0.00 | 186,979.83 | 0.00 |
| Fund: 505 - WATER | | | |
| Department: 720 - Water | | | |
| Revenue | | | |
| <u>505-720-4260</u> | 0.00 | 129,412.62 | 0.00 |
| <u>505-720-4401</u> | 0.00 | 469,049.13 | 525,000.00 |
| <u>505-720-4402</u> | 0.00 | -227.02 | 0.00 |
| <u>505-720-4404</u> | 0.00 | 28,204.73 | 30,000.00 |
| <u>505-720-4431</u> | 0.00 | 8,239.85 | 16,000.00 |
| <u>505-720-4440</u> | 0.00 | -15,960.66 | 0.00 |
| <u>505-720-4446</u> | 0.00 | 26,351.54 | 29,000.00 |
| <u>505-720-4610</u> | 0.00 | 7.68 | 0.00 |
| <u>505-720-4620</u> | 0.00 | 30.46 | 0.00 |
| <u>505-720-4890</u> | 0.00 | 154.48 | 0.00 |
| Revenue Total: | 0.00 | 645,262.81 | 600,000.00 |
| Expense | | | |
| <u>505-720-5010</u> | 0.00 | 102,010.95 | 176,810.00 |
| <u>505-720-5015</u> | 0.00 | 13,848.17 | 13,650.00 |
| <u>505-720-5020</u> | 0.00 | 4,525.00 | 3,300.00 |
| <u>505-720-5025</u> | 0.00 | 4,129.58 | 0.00 |
| <u>505-720-5030</u> | 0.00 | 7,967.69 | 0.00 |
| <u>505-720-5035</u> | 0.00 | 4,018.22 | 0.00 |
| <u>505-720-5040</u> | 0.00 | 1,160.62 | 0.00 |
| <u>505-720-5050</u> | 0.00 | 2,101.75 | 2,207.00 |
| <u>505-720-5060</u> | 0.00 | 450.00 | 600.00 |
| <u>505-720-5510</u> | 0.00 | 8,665.86 | 1,200.00 |
| <u>505-720-5515</u> | 0.00 | 2,027.43 | 3,000.00 |
| <u>505-720-5520</u> | 0.00 | 28,215.92 | 23,040.00 |
| <u>505-720-5525</u> | 0.00 | 332.50 | 800.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|---|-----------------------------|---------------------------|---------------------------|
| T.M.R.S. | 0.00 | 2,200.00 | 0.00 |
| Worker's Compensation | 0.00 | 2,837.00 | 0.00 |
| Unemployment | 0.00 | 50.00 | 0.00 |
| Education - Travel, Mileage, & T | 0.00 | 0.00 | 0.00 |
| Dues & Memberships | 0.00 | 0.00 | 0.00 |
| Telephone | 0.00 | 0.00 | 0.00 |
| Utilities (Water, Elec., Phone, I | 0.00 | 125,000.00 | 0.00 |
| Electricity - Street Lights | 0.00 | 0.00 | 0.00 |
| Electricity - Parks | 0.00 | 0.00 | 0.00 |
| Professional Services | 0.00 | 7,000.00 | 0.00 |
| Contracted and/or Rental Servi | 0.00 | 2,000.00 | 0.00 |
| Computer IT Services | 0.00 | 0.00 | 0.00 |
| Software Licensing/Usage Fees | 0.00 | 5,700.00 | 0.00 |
| Licensing and Permits | 0.00 | 5,250.00 | 0.00 |
| Maintenance & Repair | 0.00 | 0.00 | 0.00 |
| Vehicle Maintenance | 0.00 | 10,000.00 | 0.00 |
| Rental of Equipment | 0.00 | 0.00 | 0.00 |
| Posting / Advertising | 0.00 | 0.00 | 0.00 |
| Postage | 0.00 | 2,000.00 | 0.00 |
| Land Lease/Easements | 0.00 | 1,000.00 | 0.00 |
| Food Costs | 0.00 | 0.00 | 0.00 |
| Supplies | 0.00 | 61,402.00 | 0.00 |
| Freight | 0.00 | 0.00 | 0.00 |
| Fuel and Oil | 0.00 | 32,000.00 | 0.00 |
| Uniforms | 0.00 | 0.00 | 0.00 |
| Bank Fees | 0.00 | 0.00 | 0.00 |
| Liability/Property/Fleet Insura | 0.00 | 0.00 | 0.00 |
| Equipment | 0.00 | 10,000.00 | 0.00 |
| Expense Total: | 0.00 | 491,046.00 | 0.00 |
| Department: 720 - Water Surplus (Deficit): | 0.00 | 108,954.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

Department: 740 - Parks

Expense

| | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|---|-----------------------------|---------------------------|---------------------------|
| <u>505-740-5510</u> FICA | 0.00 | 0.00 | 0.00 |
| <u>505-740-5515</u> Medicare | 0.00 | 0.00 | 0.00 |
| Expense Total: | 0.00 | 0.00 | 0.00 |
| Department: 740 - Parks Total: | 0.00 | 0.00 | 0.00 |
| Fund: 505 - WATER Surplus (Deficit): | 0.00 | 108,954.00 | 0.00 |

Fund: 506 - SEWER

Department: 700 - Public Works Administration

Expense

| | | | |
|---|-------------|-------------|-------------|
| <u>506-700-5510</u> FICA | 0.00 | 0.00 | 0.00 |
| Expense Total: | 0.00 | 0.00 | 0.00 |
| Department: 700 - Public Works Administration Total: | 0.00 | 0.00 | 0.00 |

Department: 725 - Sewer

Revenue

| | | | |
|--|-------------|-------------------|-------------|
| <u>506-725-4407</u> Charges for Sewer Use - Utilitie | 0.00 | 517,000.00 | 0.00 |
| <u>506-725-4408</u> Charges for Sewer Usage - Oth | 0.00 | 0.00 | 0.00 |
| <u>506-725-4434</u> Tap Fees | 0.00 | 3,000.00 | 0.00 |
| <u>506-725-4440</u> Credit Card Fees | 0.00 | 0.00 | 0.00 |
| <u>506-725-4446</u> Late Fees | 0.00 | 0.00 | 0.00 |
| <u>506-725-4610</u> Interest Earned from LOGIC | 0.00 | 0.00 | 0.00 |
| Revenue Total: | 0.00 | 520,000.00 | 0.00 |

Expense

| | | | |
|--|------|-----------|------|
| <u>506-725-5010</u> Salaries | 0.00 | 89,000.00 | 0.00 |
| <u>506-725-5015</u> Overtime | 0.00 | 6,900.00 | 0.00 |
| <u>506-725-5020</u> Incentive Pay | 0.00 | 3,600.00 | 0.00 |
| <u>506-725-5025</u> Holiday Pay | 0.00 | 0.00 | 0.00 |
| <u>506-725-5030</u> Vacation Pay | 0.00 | 5,632.00 | 0.00 |
| <u>506-725-5035</u> Sick Pay | 0.00 | 2,214.94 | 0.00 |
| <u>506-725-5040</u> Personal Leave Pay | 0.00 | 910.42 | 0.00 |
| <u>506-725-5050</u> Longevity | 0.00 | 2,136.25 | 0.00 |
| <u>506-725-5060</u> Cell Phone Allowance | 0.00 | 100.00 | 0.00 |
| <u>506-725-5510</u> FICA | 0.00 | 6,966.09 | 0.00 |
| <u>506-725-5515</u> Medicare | 0.00 | 1,628.70 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|---|-----------------------------|---------------------------|---------------------------|
| Insurance (Med/Den/Life/V.i.s.) | 0.00 | 26,880.00 | 0.00 |
| Medical Transportation Insuran | 0.00 | 400.00 | 0.00 |
| T.M.R.S. | 0.00 | 1,200.00 | 0.00 |
| Worker's Compensation | 0.00 | 2,837.00 | 0.00 |
| Unemployment | 0.00 | 50.00 | 0.00 |
| Education - Travel, Mileage, & T | 0.00 | 0.00 | 0.00 |
| Dues & Memberships | 0.00 | -61.50 | 0.00 |
| Utilities (Water, Elec., Phone, I | 0.00 | 9,988.24 | 0.00 |
| Contracted and/or Rental Servi | 0.00 | 241.66 | 0.00 |
| Computer IT Services | 0.00 | 19.35 | 0.00 |
| Software Licensing/Usage Fees | 0.00 | 3,876.56 | 0.00 |
| Licensing and Permits | 0.00 | 7,172.80 | 0.00 |
| Maintenance & Repair | 0.00 | 14,092.40 | 0.00 |
| Vehicle Maintenance | 0.00 | 6,562.83 | 0.00 |
| Rental of Equipment | 0.00 | 1,564.17 | 0.00 |
| Posting / Advertising | 0.00 | 232.48 | 0.00 |
| Postage | 0.00 | 2,258.84 | 0.00 |
| Food Costs | 0.00 | 226.04 | 0.00 |
| Supplies | 0.00 | 11,620.58 | 0.00 |
| Freight | 0.00 | 610.17 | 0.00 |
| Fuel and Oil | 0.00 | 23,699.30 | 0.00 |
| Uniforms | 0.00 | 2,805.16 | 0.00 |
| Motor Vehicle Supplies | 0.00 | 0.00 | 0.00 |
| Liability/Property/Fleet Insura | 0.00 | 231.43 | 0.00 |
| Other Misc Expenses | 0.00 | 800.00 | 0.00 |
| Equipment | 0.00 | 4,975.00 | 0.00 |
| Expense Total: | 0.00 | 243,626.15 | 0.00 |
| Department: 725 - Sewer Surplus (Deficit): | 0.00 | 109,841.64 | 0.00 |
| Fund: 506 - SEWER Surplus (Deficit): | 0.00 | 109,841.65 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

Fund: 507 - LANDFILL
 Department: 730 - Landfill

| Revenue | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|---|-----------------------------|---------------------------|---------------------------|
| 507-730-4413 | 0.00 | 840,000.00 | 0.00 |
| 507-730-4416 | 0.00 | 315,000.00 | 0.00 |
| 507-730-4419 | 0.00 | 30,000.00 | 0.00 |
| 507-730-4440 | 0.00 | 0.00 | 0.00 |
| 507-730-4443 | 0.00 | 0.00 | 0.00 |
| 507-730-4446 | 0.00 | 0.00 | 0.00 |
| Revenue Total: 0.00 916,464.83 1,185,000.00 0.00 | | | |
| Expense | | | |
| 507-730-5010 | 0.00 | 101,500.00 | 0.00 |
| 507-730-5015 | 0.00 | 5,300.00 | 0.00 |
| 507-730-5020 | 0.00 | 2,400.00 | 0.00 |
| 507-730-5025 | 0.00 | 0.00 | 0.00 |
| 507-730-5030 | 0.00 | 0.00 | 0.00 |
| 507-730-5035 | 0.00 | 0.00 | 0.00 |
| 507-730-5040 | 0.00 | 0.00 | 0.00 |
| 507-730-5050 | 0.00 | 450.00 | 0.00 |
| 507-730-5060 | 0.00 | 0.00 | 0.00 |
| 507-730-5510 | 0.00 | 6,650.00 | 0.00 |
| 507-730-5515 | 0.00 | 1,500.00 | 0.00 |
| 507-730-5520 | 0.00 | 23,040.00 | 0.00 |
| 507-730-5525 | 0.00 | 550.00 | 0.00 |
| 507-730-5535 | 0.00 | 1,200.00 | 0.00 |
| 507-730-5545 | 0.00 | 2,128.00 | 0.00 |
| 507-730-5550 | 0.00 | 50.00 | 0.00 |
| 507-730-5565 | 0.00 | 0.00 | 0.00 |
| 507-730-5580 | 0.00 | 0.00 | 0.00 |
| 507-730-5585 | 0.00 | 0.00 | 0.00 |
| 507-730-6001 | 0.00 | 1,500.00 | 0.00 |
| 507-730-6005 | 0.00 | 2,000.00 | 0.00 |
| 507-730-6015 | 0.00 | 5,000.00 | 0.00 |
| Charges for Landfill - Garbage | 644,119.10 | 840,000.00 | 0.00 |
| Charges for Landfill - Garbage | 254,725.17 | 315,000.00 | 0.00 |
| Charges for Landfill - Other Cha | 21,636.65 | 30,000.00 | 0.00 |
| Credit Card Fees | -4,184.56 | 0.00 | 0.00 |
| Sales Tax Fees | 233.19 | 0.00 | 0.00 |
| Late Fees | -64.72 | 0.00 | 0.00 |
| Salaries | 76,906.30 | 101,500.00 | 0.00 |
| Overtime | 11,196.75 | 5,300.00 | 0.00 |
| Incentive Pay | 0.00 | 2,400.00 | 0.00 |
| Holiday Pay | 4,606.66 | 0.00 | 0.00 |
| Vacation Pay | 2,861.73 | 0.00 | 0.00 |
| Sick Pay | 856.87 | 0.00 | 0.00 |
| Personal Leave Pay | 346.71 | 0.00 | 0.00 |
| Longevity | 408.00 | 450.00 | 0.00 |
| Cell Phone Allowance | 350.00 | 0.00 | 0.00 |
| FICA | 5,993.12 | 6,650.00 | 0.00 |
| Medicare | 1,401.58 | 1,500.00 | 0.00 |
| Insurance (Med/Den/Life/Vis.) | 20,324.50 | 23,040.00 | 0.00 |
| Medical Transportation Insuran | 210.00 | 550.00 | 0.00 |
| T.M.R.S. | 1,068.98 | 1,200.00 | 0.00 |
| Worker's Compensation | 1,549.20 | 2,128.00 | 0.00 |
| Unemployment | 755.98 | 50.00 | 0.00 |
| Education - Travel, Mileage, & T | 738.75 | 0.00 | 0.00 |
| Drug Test | 0.00 | 0.00 | 0.00 |
| Dues & Memberships | 4,789.24 | 0.00 | 0.00 |
| Telephone & Internet | 0.00 | 0.00 | 0.00 |
| Utilities (Water, Elec., Phone, I | 1,572.11 | 2,000.00 | 0.00 |
| Professional Consulting Service | 1,525.00 | 5,000.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| | 2021-2022 | 2022-2023 | 2022-2023 |
|--|----------------|-------------------|-------------------|
| | Total Activity | Total Activity | Total Budget |
| | | YTD Activity | |
| 507-730-6020 | 0.00 | 0.00 | 0.00 |
| Contracted and/or Rental Servi | | | |
| 507-730-6025 | 0.00 | 19.35 | 0.00 |
| Computer IT Services | | | |
| 507-730-6026 | 0.00 | 2,481.00 | 2,500.00 |
| Software Licensing/Usage Fees | | | |
| 507-730-6027 | 0.00 | 511.00 | 7,200.00 |
| Licensing and Permits | | | |
| 507-730-6030 | 0.00 | 40.00 | 0.00 |
| Maintenance & Repair | | | |
| 507-730-6031 | 0.00 | 28,506.39 | 25,000.00 |
| Vehicle Maintenance | | | |
| 507-730-6040 | 0.00 | 5,320.59 | 5,000.00 |
| Rental of Equipment | | | |
| 507-730-6045 | 0.00 | 204.48 | 0.00 |
| Posting / Advertising | | | |
| 507-730-6048 | 0.00 | 2,258.82 | 0.00 |
| Postage | | | |
| 507-730-7001 | 0.00 | 719.85 | 0.00 |
| Food Costs | | | |
| 507-730-7005 | 0.00 | 3,508.51 | 4,500.00 |
| Supplies | | | |
| 507-730-7015 | 0.00 | 25,445.41 | 30,000.00 |
| Fuel and Oil | | | |
| 507-730-7025 | 0.00 | 2,715.24 | 500.00 |
| Uniforms | | | |
| 507-730-7105 | 0.00 | 13,795.66 | 0.00 |
| Liability/Property/Fleet Insura | | | |
| 507-730-8025 | 0.00 | 0.00 | 63,500.00 |
| Equipment | | | |
| 507-730-8030 | 0.00 | 10,565.10 | 0.00 |
| Other Capital Outlay | | | |
| Expense Total: | 0.00 | 233,552.88 | 291,468.00 |
| Department: 730 - Landfill Surplus (Deficit): | 0.00 | 682,911.95 | 893,532.00 |
| Fund: 507 - LANDFILL Surplus (Deficit): | 0.00 | 682,911.95 | 893,532.00 |
| Fund: 700 - HEALTH BENEFITS TRUST FUND | | | |
| Department: 199 - Non-Departmental | | | |
| Revenue | | | |
| 700-199-4620 | 0.00 | 1.17 | 0.00 |
| Interest Earned from Checking | | | |
| 700-199-4810 | 0.00 | 23,547.30 | 0.00 |
| Transfers from Operating Acco | | | |
| Revenue Total: | 0.00 | 23,548.47 | 0.00 |
| Expense | | | |
| 700-199-5520 | 0.00 | 23,547.30 | 0.00 |
| Insurance (Med/Den/Life/Vis.) | | | |
| Expense Total: | 0.00 | 23,547.30 | 0.00 |
| Department: 199 - Non-Departmental Surplus (Deficit): | 0.00 | 1.17 | 0.00 |
| Fund: 700 - HEALTH BENEFITS TRUST FUND Surplus (Deficit): | 0.00 | 1.17 | 0.00 |
| Report Surplus (Deficit): | 0.00 | 242,888.44 | 0.00 |

Group Summary

| Account Type | Total Activity | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|--|----------------|-----------------------------|---------------------------|---------------------------|
| Fund: 100 - GENERAL FUND | | | | |
| Department: 100 - City Hall | | | | |
| Expense | 0.00 | 132,187.72 | 132,954.00 | 0.00 |
| Department: 100 - City Hall Total: | 0.00 | 132,187.72 | 132,954.00 | 0.00 |
| Department: 105 - Mayor/City Council | | | | |
| Expense | 0.00 | 9,710.79 | 11,600.00 | 0.00 |
| Department: 105 - Mayor/City Council Total: | 0.00 | 9,710.79 | 11,600.00 | 0.00 |
| Department: 110 - City Administrator | | | | |
| Expense | 0.00 | 67,090.48 | 98,887.00 | 0.00 |
| Department: 110 - City Administrator Total: | 0.00 | 67,090.48 | 98,887.00 | 0.00 |
| Department: 115 - Police Administration | | | | |
| Expense | 0.00 | 68,926.32 | 0.00 | 0.00 |
| Department: 115 - Police Administration Total: | 0.00 | 68,926.32 | 0.00 | 0.00 |
| Department: 120 - City Secretary | | | | |
| Expense | 0.00 | 49,583.21 | 45,491.00 | 0.00 |
| Department: 120 - City Secretary Total: | 0.00 | 49,583.21 | 45,491.00 | 0.00 |
| Department: 125 - City Attorney | | | | |
| Expense | 0.00 | 23,917.54 | 25,000.00 | 0.00 |
| Department: 125 - City Attorney Total: | 0.00 | 23,917.54 | 25,000.00 | 0.00 |
| Department: 199 - Non-Departmental | | | | |
| Revenue | 0.00 | 1,198,089.57 | 1,350,046.00 | 0.00 |
| Expense | 0.00 | 56,912.01 | 234,500.00 | 0.00 |
| Department: 199 - Non-Departmental Surplus (Deficit): | 0.00 | 1,141,177.56 | 1,115,546.00 | 0.00 |
| Department: 200 - Municipal Judge | | | | |
| Revenue | 0.00 | 28,152.13 | 30,000.00 | 0.00 |
| Expense | 0.00 | 98,924.15 | 124,165.00 | 0.00 |
| Department: 200 - Municipal Judge Surplus (Deficit): | 0.00 | -70,772.02 | -94,165.00 | 0.00 |
| Department: 300 - Finance | | | | |
| Expense | 0.00 | 319,015.33 | 380,126.00 | 0.00 |
| Department: 300 - Finance Total: | 0.00 | 319,015.33 | 380,126.00 | 0.00 |
| Department: 305 - Human Resources | | | | |
| Expense | 0.00 | 28,172.68 | 45,826.00 | 0.00 |
| Department: 305 - Human Resources Total: | 0.00 | 28,172.68 | 45,826.00 | 0.00 |
| Department: 400 - Police | | | | |
| Revenue | 0.00 | 18,331.05 | 0.00 | 0.00 |
| Expense | 0.00 | 411,548.58 | 411,179.00 | 0.00 |
| Department: 400 - Police Surplus (Deficit): | 0.00 | -393,217.53 | -411,179.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| Account Type | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|---|-----------------------------|---------------------------|---------------------------|
| Department: 410 - Fire | | | |
| Revenue | 123,503.22 | 22,500.00 | 0.00 |
| Expense | 167,686.78 | 59,365.00 | 0.00 |
| | 0.00 | -36,865.00 | 0.00 |
| Department: 410 - Fire Surplus (Deficit): | | | |
| | | | |
| Department: 411 - Animal Control | | | |
| Revenue | 1,610.00 | 2,500.00 | 0.00 |
| Expense | 45,249.58 | 55,382.00 | 0.00 |
| | 0.00 | -52,882.00 | 0.00 |
| Department: 411 - Animal Control Surplus (Deficit): | | | |
| | | | |
| Department: 420 - EMS | | | |
| Revenue | 388,677.30 | 324,000.00 | 0.00 |
| Expense | 627,412.99 | 658,702.00 | 0.00 |
| | 0.00 | -334,702.00 | 0.00 |
| Department: 420 - EMS Surplus (Deficit): | | | |
| | | | |
| Department: 500 - Senior Citizen Center | | | |
| Revenue | 158,083.33 | 190,000.00 | 0.00 |
| Expense | 296,607.41 | 330,775.00 | 0.00 |
| | 0.00 | -140,775.00 | 0.00 |
| Department: 500 - Senior Citizen Center Surplus (Deficit): | | | |
| | | | |
| Department: 505 - Library | | | |
| Revenue | 8,600.00 | 0.00 | 0.00 |
| Expense | 60,644.23 | 60,764.00 | 0.00 |
| | 0.00 | -60,764.00 | 0.00 |
| Department: 505 - Library Surplus (Deficit): | | | |
| | | | |
| Department: 510 - Boys and Girls Club | | | |
| Expense | 8,041.80 | 6,380.00 | 0.00 |
| | 0.00 | 6,380.00 | 0.00 |
| Department: 510 - Boys and Girls Club Total: | | | |
| | | | |
| Department: 515 - Tourism | | | |
| Expense | 402.16 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 |
| Department: 515 - Tourism Total: | | | |
| | | | |
| Department: 600 - Municipal Dev. District | | | |
| Revenue | 10,000.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 |
| Department: 600 - Municipal Dev. District Total: | | | |
| | | | |
| Department: 710 - Code Enforcement | | | |
| Revenue | 5,190.61 | 5,000.00 | 0.00 |
| Expense | 65,825.45 | 84,220.00 | 0.00 |
| | 0.00 | -79,220.00 | 0.00 |
| Department: 710 - Code Enforcement Surplus (Deficit): | | | |
| | | | |
| Department: 735 - Streets | | | |
| Expense | 173,005.71 | 274,077.00 | 0.00 |
| | 0.00 | 274,077.00 | 0.00 |
| Department: 735 - Streets Total: | | | |
| | | | |
| Department: 740 - Parks | | | |
| Expense | 94,482.33 | 115,444.00 | 0.00 |
| | 0.00 | 115,444.00 | 0.00 |
| Department: 740 - Parks Total: | | | |
| | | | |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| Account Type | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|--|-----------------------------|---------------------------|---------------------------|
| Department: 750 - Swimming Pool | | | |
| Revenue | 0.00 | 12,000.00 | 0.00 |
| Expense | 0.00 | 59,828.00 | 0.00 |
| Department: 750 - Swimming Pool Surplus (Deficit): | 0.00 | -47,828.00 | 0.00 |
| Department: 755 - Ball Fields | | | |
| Expense | 0.00 | 3,600.00 | 0.00 |
| Department: 755 - Ball Fields Total: | 0.00 | 3,600.00 | 0.00 |
| Fund: 100 - GENERAL FUND Surplus (Deficit): | | | |
| | 0.00 | -1,282,219.00 | 0.00 |
| Fund: 110 - POLICE SEIZURE FUNDS | | | |
| Department: 400 - Police | | | |
| Revenue | 0.00 | 6,655.22 | 0.00 |
| Expense | 0.00 | 8,011.00 | 0.00 |
| Department: 400 - Police Surplus (Deficit): | 0.00 | 0.00 | 0.00 |
| Fund: 110 - POLICE SEIZURE FUNDS Surplus (Deficit): | | | |
| | 0.00 | 0.00 | 0.00 |
| Fund: 210 - LIBRARY/USDA FUND | | | |
| Department: 505 - Library | | | |
| Revenue | 0.00 | 12,400.00 | 0.00 |
| Department: 505 - Library Total: | 0.00 | 12,400.00 | 0.00 |
| Fund: 210 - LIBRARY/USDA FUND Total: | | | |
| | 0.00 | 12,400.00 | 0.00 |
| Fund: 240 - TOURISM FUND | | | |
| Department: 199 - Non-Departmental | | | |
| Expense | 0.00 | 1,560.00 | 0.00 |
| Department: 199 - Non-Departmental Total: | 0.00 | 1,560.00 | 0.00 |
| Department: 515 - Tourism | | | |
| Revenue | 0.00 | 70,657.80 | 0.00 |
| Expense | 0.00 | 24,782.39 | 0.00 |
| Department: 515 - Tourism Surplus (Deficit): | 0.00 | 0.00 | 0.00 |
| Fund: 240 - TOURISM FUND Surplus (Deficit): | | | |
| | 0.00 | 44,315.41 | 0.00 |
| Fund: 302 - GRANTS | | | |
| Department: 100 - City Hall | | | |
| Expense | 0.00 | 80.00 | 0.00 |
| Department: 100 - City Hall Total: | 0.00 | 80.00 | 0.00 |
| Department: 199 - Non-Departmental | | | |
| Revenue | 0.00 | 953.45 | 0.00 |
| Department: 199 - Non-Departmental Total: | 0.00 | 953.45 | 0.00 |
| Department: 400 - Police | | | |
| Revenue | 0.00 | 37,810.64 | 0.00 |
| Department: 400 - Police Total: | 0.00 | 37,810.64 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| Account Type | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|--|-----------------------------|---------------------------|---------------------------|
| Department: 420 - EMS | | | |
| Revenue | 0.00 | 0.00 | 0.00 |
| Expense | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 |
| Department: 420 - EMS Surplus (Deficit): | | | |
| | 0.00 | 0.00 | 0.00 |
| Fund: 302 - GRANTS Surplus (Deficit): | | | |
| | -37,560.84 | 0.00 | 0.00 |
| Fund: 303 - ARPA FUNDS | | | |
| Department: 199 - Non-Departmental | | | |
| Expense | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 |
| Department: 199 - Non-Departmental Total: | | | |
| | 0.00 | 0.00 | 0.00 |
| Department: 720 - Water | | | |
| Expense | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 |
| Department: 720 - Water Total: | | | |
| | 0.00 | 0.00 | 0.00 |
| Fund: 303 - ARPA FUNDS Total: | | | |
| | 102,215.10 | 0.00 | 0.00 |
| Fund: 490 - DEBT SERVICE FUND | | | |
| Department: 199 - Non-Departmental | | | |
| Revenue | 0.00 | 187,289.00 | 0.00 |
| Expense | 0.00 | 187,289.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 |
| Department: 199 - Non-Departmental Surplus (Deficit): | | | |
| | 0.00 | 0.00 | 0.00 |
| Fund: 490 - DEBT SERVICE FUND Surplus (Deficit): | | | |
| | 186,979.83 | 0.00 | 0.00 |
| Fund: 505 - WATER | | | |
| Department: 720 - Water | | | |
| Revenue | 0.00 | 600,000.00 | 0.00 |
| Expense | 0.00 | 491,046.00 | 0.00 |
| | 0.00 | 108,954.00 | 0.00 |
| Department: 720 - Water Surplus (Deficit): | | | |
| | 0.00 | 108,954.00 | 0.00 |
| Department: 740 - Parks | | | |
| Expense | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 |
| Department: 740 - Parks Total: | | | |
| | 0.00 | 0.00 | 0.00 |
| Fund: 505 - WATER Surplus (Deficit): | | | |
| | 236,609.16 | 108,954.00 | 0.00 |
| Fund: 506 - SEWER | | | |
| Department: 700 - Public Works Administration | | | |
| Expense | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 |
| Department: 700 - Public Works Administration Total: | | | |
| | -0.01 | 0.00 | 0.00 |
| Department: 725 - Sewer | | | |
| Revenue | 0.00 | 520,000.00 | 0.00 |
| Expense | 0.00 | 240,267.00 | 0.00 |
| | 0.00 | 279,733.00 | 0.00 |
| Department: 725 - Sewer Surplus (Deficit): | | | |
| | 109,841.64 | 279,733.00 | 0.00 |
| Fund: 506 - SEWER Surplus (Deficit): | | | |
| | 109,841.65 | 279,733.00 | 0.00 |

Budget Worksheet Condensed

For Fiscal: 2022-2023 Period Ending: 09/30/2023

| Account Type | Total Activity | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|--|----------------|-----------------------------|---------------------------|---------------------------|
| Fund: 507 - LANDFILL | | | | |
| Department: 730 - Landfill | | | | |
| Revenue | 0.00 | 916,464.83 | 1,185,000.00 | 0.00 |
| Expense | 0.00 | 233,552.88 | 291,468.00 | 0.00 |
| Department: 730 - Landfill Surplus (Deficit): | 0.00 | 682,911.95 | 893,532.00 | 0.00 |
| Fund: 507 - LANDFILL Surplus (Deficit): | 0.00 | 682,911.95 | 893,532.00 | 0.00 |
| Fund: 700 - HEALTH BENEFITS TRUST FUND | | | | |
| Department: 199 - Non-Departmental | | | | |
| Revenue | 0.00 | 23,548.47 | 0.00 | 0.00 |
| Expense | 0.00 | 23,547.30 | 0.00 | 0.00 |
| Department: 199 - Non-Departmental Surplus (Deficit): | 0.00 | 1.17 | 0.00 | 0.00 |
| Fund: 700 - HEALTH BENEFITS TRUST FUND Surplus (Deficit): | 0.00 | 1.17 | 0.00 | 0.00 |
| Report Surplus (Deficit): | 0.00 | 242,888.44 | 0.00 | 0.00 |

Fund Summary

| Fund | Total Activity | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
|----------------------------------|----------------|-----------------------------|---------------------------|---------------------------|
| 100 - GENERAL FUND | 0.00 | -885,039.01 | -1,282,219.00 | 0.00 |
| 110 - POLICE SEIZURE FUNDS | 0.00 | -1,355.78 | 0.00 | 0.00 |
| 210 - LIBRARY/USDA FUND | 0.00 | 12,400.00 | 0.00 | 0.00 |
| 240 - TOURISM FUND | 0.00 | 44,315.41 | 0.00 | 0.00 |
| 302 - GRANTS | 0.00 | -37,560.84 | 0.00 | 0.00 |
| 303 - ARPA FUNDS | 0.00 | -102,215.10 | 0.00 | 0.00 |
| 490 - DEBT SERVICE FUND | 0.00 | 186,979.83 | 0.00 | 0.00 |
| 505 - WATER | 0.00 | 236,609.16 | 108,954.00 | 0.00 |
| 506 - SEWER | 0.00 | 109,841.65 | 279,733.00 | 0.00 |
| 507 - LANDFILL | 0.00 | 682,911.95 | 893,532.00 | 0.00 |
| 700 - HEALTH BENEFITS TRUST FUND | 0.00 | 1.17 | 0.00 | 0.00 |
| | 0.00 | 242,888.44 | 0.00 | 0.00 |

Report Surplus (Deficit):