



FISCAL YEAR 2021-2022 BUDGET

OCTOBER 1, 2021 – SEPTEMBER 30, 2022

MAYOR

Jeremy Gunnels

MAYOR PRO-TEM

July Cato

COUNCIL MEMBERS

Jason Ivy

Jennifer Henderson

Ridge Tardy

CITY ADMINISTRATOR

Tully Davidson

*Received 9-14-2021
10:00 p.m.
Dana Clair
City Secretary*

Proposed Rate = \$0.890000000
No-New-Revenue Tax Rate = \$0.81322842
Voter-Approval Tax Rate = \$1.02142296

FOR: Jeremy Gunnels, July Cato, Jason Ivy, Ridge Tardy, Jennifer Henderson

OPPOSED: None

Final Draft **September 14, 2021**

CITY OF GRAND SALINE

ORDINANCE NO. 2021-105

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GRAND SALINE, TEXAS, APPROVING THE ANNUAL BUDGET OF THE CITY FOR THE FISCAL YEAR THEREOF COMMENCING ON THE 1ST DAY OF OCTOBER 2021, AND ENDING ON THE 30TH DAY OF SEPTEMBER 2022; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Administrator of the City of Grand Saline, Texas, in conformity with the requirements of the laws of the State of Texas, has submitted to the City Council of the City of Grand Saline a proposed budget for the fiscal year of the City commencing on the 1st day of October 2021, and ending on the 30th day of September 2022; and

WHEREAS, notice of public hearings upon said proposed annual budget has been duly given as required by the law of the State of Texas and public hearings were held and conducted by and before the City Council on the 7th day of September, 2021; and

WHEREAS, said public hearings have been duly held and conducted upon said annual budget in conformity with each and all the requirements of the laws of the State of Texas; and

WHEREAS, it is the opinion and judgment of the City Council that the proposed annual budget is, in all things, appropriate and correct and should be approved.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRAND SALINE, TEXAS:

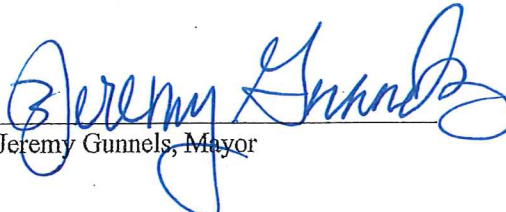
SECTION 1. That the proposed annual budget for the fiscal year of the City of Grand Saline, Texas, commencing on the 1st day of October, 2021, and ending on the 30th day of September, 2022, heretofore prepared and submitted to the City Council by the City Administrator be approved and adopted. A copy of said budget will be maintained and kept on file in the office of the City Secretary.

SECTION 2. That the City Administrator has the authority to increase the budgeted expenditures for Fiscal Year 2022 in an amount equal to the total of all encumbered funds as of September 30, 2021, in accordance with generally accepted accounting principles for governmental entities.

SECTION 3. That if any section, provision, subsection, paragraph, sentence, clause, phrase, or word in this Ordinance or application thereof to any person or circumstance is held invalid by any court of competent jurisdiction, such holdings shall not affect the validity of the remaining portions of this Ordinance, and the City Council of the City of Grand Saline, Texas, hereby declares it would have enacted such remaining portions, despite such invalidity.

SECTION 4. All Ordinances or parts of Ordinances in conflict herewith are repealed to the extent of conflict only.

SECTION 5. This Ordinance shall be in full force and effect immediately
PASSED AND APPROVED this the 14th day of September, 2021.


Jeremy Gunnels, Mayor

ATTEST:


Dana Clair, City Secretary



CITY OF GRAND SALINE

ORDINANCE NO. 2021-106

AN ORDINANCE OF THE CITY OF GRAND SALINE, TEXAS LEVYING THE AD VALOREM TAXES FOR THE FISCAL YEAR 2022 AT A RATE OF \$0.890000 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF GRAND SALINE, TEXAS AS OF JANUARY 1, 2021, TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENDITURES AND TO PROVIDE AN INTEREST AND SINKING FUND ON ALL OUTSTANDING DEBTS OF THE CITY; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City Council has conducted the necessary public hearings as required by all federal, state and local laws, and has complied with all the requirements of the Texas Open Meetings Act.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GRAND SALINE TEXAS, VAN ZANDT COUNTY THAT:

SECTION 1. That there be and is hereby levied for the fiscal year 2022 on all taxable property, real, personal, and mixed, situated within the limits of the City of Grand Saline, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.890000 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

(a) For the purpose of defraying the current expenditures of the municipal government of the City, a tax of \$0.44706684 on each One Hundred Dollars (\$100.00) assessed value on all taxable property.

(b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds of the City, not otherwise provided for, a tax of \$0.44293316 on each One Hundred Dollars (\$100.00) assessed value of all taxable property within the City which shall be applied to the payment of such interest and maturities of all outstanding bonds.

(c) "This budget will raise more revenue from property taxes than last year's budget by an amount of \$81,668, which is a 9.2 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$7,577."


SECTION 2. That all ad valorem taxes shall become due and payable on October 1, 2021, and all ad valorem tax for the year shall become delinquent after January 31, 2022. There shall be no discount for payment of taxes prior to said January 31, 2022. A delinquent tax shall incur all penalty and interest authorized by law (33.01 PTC), to wit: a penalty of six percent of the

amount of the tax for the first calendar month it is delinquent plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. Provided, however, a tax delinquent on July 1 incurs a total penalty of twelve percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent for each month or portion of a month the tax remains unpaid. Taxes that remain delinquent on July 1, 2022, incur an additional penalty of twenty percent of the amount of taxes, penalty, and interest due; such additional penalty is to defray costs of collection due to referral to an attorney pursuant to Section 33.07 of the Property Tax Code,

SECTION 3. That the tax rolls, as presented to the City of Grand Saline, together with any supplement thereto, are hereby approved.

SECTION 4. The fact that it is necessary that this ordinance be enacted in order to authorize the collection of ad valorem taxes for the fiscal year 2022, this ordinance shall take effect from and after its passage as the law in such cases provides.

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


Jeremy Gunnels, Mayor

ATTEST:


Dana Clair, City Secretary



This budget will raise more total property taxes than last year's budget by \$81,667 and 9.2%, and of that amount, \$7,577 is tax revenue to be raised from new property added to the tax roll this year.

CONSOLIDATED BOND SERIES

Year	2020 Sewer Plant Renovations Funding Date 10/01/2020			2021 PD Vehicle Loan Police Vehicles and equipment			Limited Tax Note-Series 2016 Water Tower Rehab and Update			Non-Refunding Bond Series 2007			2020 Police/PW Vehicles	Total Debt Requirement
	Principal	Interest	Total DS	Principal	Interest	Total DS	Principal	Interest	Total DS	Principal	Interest	Total DS		
1	\$40,000	\$0	\$40,000	41,937.87	3,395.96	45,333.83	68,000.00	3,243.00	71,243.00	141,000.00	56,548.35	197,548.35	58,639.94	412,765.12
2	\$40,000	\$0	\$40,000	43,602.80	1,731.03	45,333.83	70,000.00	1,645.00	71,645.00	151,000.00	49,584.15	200,584.15		357,562.98
3	\$40,000	\$0	\$40,000							156,000.00	42,262.20	198,262.20		238,262.20
4	\$40,000	\$0	\$40,000							166,000.00	34,582.50	200,582.50		240,582.50
5	\$40,000	\$0	\$40,000							171,000.00	26,545.05	197,545.05		237,545.05
6	\$40,000	\$0	\$40,000							181,000.00	18,149.85	199,149.85		239,149.85
7	\$40,000	\$0	\$40,000							190,000.00	9,301.50	199,301.50		239,301.50
2029	\$40,000	\$0	\$40,000							100,000.00	2,385.00	102,385.00		
2030	\$40,000	\$0	\$40,000											
2031	\$40,000	\$0	\$40,000											
Total	\$400,000	\$0.00	400,000.00	85,540.67	5,126.99	90,667.66	138,000.00	4,888.00	142,888.00	1,256,000.00	239,358.60	1,495,358.60	58,639.94	142,385.00
Paying Agent	TVDB			Southside Bank Tyler			Southside Bank Tyler			Wells Fargo				2,187,554.20

GridExport

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
01-00-43801	Current Ad Valorem Taxes	\$510,000.00	\$507,109.00	\$490,000.00
01-00-43802	Delinquent Ad Valorem Taxes	\$8,900.00	\$9,000.00	\$9,000.00
01-00-43803	Penalties and Interest on Ad Valorem Taxes	\$7,500.00	\$7,500.00	\$7,500.00
01-00-43804	Sales & Use Tax for Property Tax Reduction	\$145,000.00	\$145,000.00	\$145,000.00
01-00-43813	Sales & Use Tax	\$290,000.00	\$290,000.00	\$345,000.00
01-00-43814	Franchise Fees	\$113,500.00	\$115,000.00	\$105,000.00
01-00-43815	State Liquor Tax	\$1,000.00	\$1,000.00	\$1,000.00
01-00-43818	EMS Christus Building/CIP Rental	\$15,000.00	\$15,000.00	\$15,000.00
01-00-43820	GSVF Baseball Parks	\$1,400.00	\$1,400.00	\$1,400.00
01-00-43821	Open Records/Police Records	\$100.00	\$150.00	\$200.00
01-00-43831	Adm Fee From Water/ Wastewater	\$95,000.00	\$155,000.00	\$195,000.00
01-00-43832	Permits/Zoning & Site Fees	\$3,500.00	\$3,500.00	\$5,000.00
01-00-43833	Fees for Service-Bailiff	\$1,200.00	\$1,200.00	\$1,200.00
01-00-43835	Animal Registration Fees	\$150.00	\$150.00	\$150.00
01-00-43837	Credit Card Fees	\$0.00	\$0.00	\$0.00
01-00-43842	Traffic Fines	\$83,000.00	\$85,000.00	\$80,000.00
01-00-43846	Note Proceeds	\$0.00	\$0.00	\$0.00
01-00-43850	Grant Income	\$0.00	\$0.00	\$0.00
01-00-43853	Contractual Pmts GSISD	\$43,452.50	\$45,432.20	\$46,795.17
01-00-43854	Contractual Pmts. from EDC	\$62,100.00	\$65,200.00	\$67,156.00
01-00-43855	Grants from State Govt.	\$0.00	\$0.00	\$0.00
01-00-43860	ETCOG Code Grant	N/A	\$10,000.00	\$5,000.00
01-00-43861	In Lieu of Taxation-Morton Salt	\$0.00	\$0.00	\$0.00
01-00-43863	Contribution for Park Maintenance	\$4,500.00	\$4,800.00	\$4,800.00
01-00-43870	ESD Training Building Office Rental	N/A	\$6,000.00	\$2,400.00
01-00-43871	Interest Income	\$1,500.00	\$1,500.00	\$1,500.00
01-00-43882	COVID 19	\$0.00	\$0.00	\$0.00
01-00-43885	Transfers from Other Funds	\$0.00	\$0.00	\$0.00
01-00-43887	Transfer To EMS Monthly	\$0.00	\$0.00	\$0.00
01-00-43899	Miscellaneous Income	\$10,000.00	\$10,000.00	\$10,000.00
01-00-43998	Gain/(Loss) from Sale of Assets	\$0.00	\$0.00	\$0.00
01-00-43999	Sale of Assett	\$0.00	\$0.00	\$0.00
01-11-43899	Miscellaneous Income	\$0.00	\$0.00	\$0.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
01-12-43885	Transfers from Other Funds	\$0.00	\$0.00	\$311,772.30
01-22-43826	Swimming Pool - Regular/Party Fees	\$24,000.00	\$25,000.00	\$25,000.00
01-22-43827	Pool admission & concession	\$3,000.00	\$3,500.00	\$5,000.00
03-30-43837	Credit Card Fees	\$0.00	\$0.00	\$0.00
03-30-43885	Transfers from Other Funds	\$216,000.00	\$0.00	\$216,000.00
03-30-43910	Water Sales	\$822,000.00	\$821,000.00	\$821,000.00
03-30-43914	Tapping Fees	\$3,100.00	\$3,200.00	\$2,000.00
03-30-43916	Reconnection Charges	\$6,550.00	\$6,600.00	\$5,000.00
03-30-43991	NSF Charges	\$330.00	\$350.00	\$350.00
03-30-43999	Miscellaneous Income	\$8,000.00	\$8,000.00	\$5,000.00
03-40-43837	Credit Card Fees	\$0.00	\$0.00	\$0.00
03-40-43885	Transfers from Other Funds	\$0.00	\$0.00	\$40,000.00
03-40-43920	Waste Water Service Charge	\$408,000.00	\$408,500.00	\$408,500.00
03-40-43924	Tapping Fees	\$1,200.00	\$1,300.00	\$1,300.00
03-40-43999	Miscellaneous Income	\$100.00	\$200.00	\$2,000.00
06-00-43817	Sales Tax on Collections	\$25,000.00	\$25,500.00	\$25,500.00
06-00-43855	Solid Waste Grant (ETCOG)	\$5,000.00	\$4,000.00	\$4,000.00
06-00-43931	Solid Waste Collection	\$345,901.00	\$347,000.00	\$347,000.00
06-00-43981	Interest Income	\$800.00	\$0.00	\$0.00
07-00-43801	Current Year Ad Valorem Taxes	\$236,910.00	\$303,449.00	\$340,000.00
07-00-43802	Delinquent Ad Valorem Taxes	\$2,200.00	\$2,300.00	\$3,000.00
07-00-43803	Penalties and Interest on Ad Valorem Taxes	\$1,500.00	\$1,600.00	\$2,000.00
07-00-43871	Interest Income	\$1,000.00	\$1,000.00	\$1,000.00
07-00-43885	Transfer from Fund Balance	\$150,000.00	\$107,809.23	\$70,000.00
10-00-43842	Traffic Fines	\$0.00	\$0.00	\$0.00
10-00-43845	Fees Added to Fines	\$0.00	\$0.00	\$0.00
10-00-43871	Interest Income	\$0.00	\$0.00	\$0.00
11-00-43871	Interest Income	\$0.00	\$0.00	\$0.00
11-00-43899	Drug Seizure Income	\$0.00	\$0.00	\$0.00
12-00-43816	Hotel Occupancy Tax	\$0.00	\$0.00	\$0.00
12-00-43871	Interest Income	\$0.00	\$0.00	\$0.00
13-00-43842	Traffic Fines - Moving Violations	\$0.00	\$0.00	\$0.00
13-00-43845	Fees Added to Fines	\$0.00	\$0.00	\$0.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
13-00-43871	Interest Income	\$0.00	\$0.00	\$0.00
20-00-43871	Interest Income	\$0.00	\$0.00	\$0.00
20-00-43885	Transfers from Other Funds	\$0.00	\$0.00	\$0.00
21-00-43871	Interest Income	\$0.00	\$0.00	\$0.00
21-00-43885	Transfers from Other Funds	\$0.00	\$0.00	\$0.00
22-00-43871	Interest Income	\$0.00	\$0.00	\$0.00
22-00-43885	Transfers from Other Funds	\$0.00	\$0.00	\$0.00
24-00-43871	Interest Income	\$0.00	\$0.00	\$0.00
24-00-43886	Transfer from other funds	\$0.00	\$0.00	\$0.00
25-00-43871	Interest Income	\$0.00	\$0.00	\$0.00
25-00-43885	Transfers from Other Funds	\$0.00	\$0.00	\$0.00
27-00-43871	Interest Income	\$0.00	\$0.00	\$0.00
27-00-43885	Transfers from Other Funds	\$0.00	\$0.00	\$0.00
28-00-43850	Grant Income	\$0.00	\$0.00	\$0.00
29-00-43850	Grant Income	\$0.00	\$0.00	\$0.00
30-00-43850	Grant Income	\$0.00	\$0.00	\$0.00
31-00-43850	Grant Income	\$0.00	\$0.00	\$0.00
50-00-43865	Contributions for Main Street Special Project	\$0.00	\$0.00	\$0.00
50-00-43871	Interest Income	\$0.00	\$0.00	\$0.00
50-00-43991	NSF Checks & Charges	\$0.00	\$0.00	\$0.00
80-80-43818	EMS Christus Building/CIP Rental	\$0.00	\$0.00	\$0.00
80-80-43819	EMS Membership	\$20,352.00	\$20,352.00	\$20,352.00
80-80-43823	EMS Delinquent Collections	\$0.00	\$0.00	\$0.00
80-80-43824	EMS Sale of Assets	\$0.00	\$0.00	\$0.00
80-80-43871	Interest Income	\$20.00	\$20.00	\$20.00
80-80-43884	Transfers From ESD#2 Board	\$0.00	\$0.00	\$0.00
80-80-43885	Transfers from Other Funds	\$0.00	\$0.00	\$0.00
80-80-43899	Miscellaneous Income	\$0.00	\$0.00	\$0.00
80-80-43998	Gain/(Loss) from Sale of Assets	\$0.00	\$0.00	\$0.00
82-90-43824	Fire Dept Sale of Assets	\$0.00	\$0.00	\$0.00
82-90-43855	Grant Revenues	\$0.00	\$0.00	\$0.00
82-90-43871	Interest Income	\$150.00	\$200.00	\$200.00
82-90-43884	Transfers From ESD#2 Board	\$120,000.00	\$120,000.00	\$120,000.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
82-90-43885	Transfers from Other Funds	\$0.00	\$0.00	\$0.00
82-90-43899	Misc Income	\$0.00	\$0.00	\$0.00
85-00-43871	Interest Income	\$0.00	\$0.00	\$0.00
85-00-43899	Miscellaneous Income	\$0.00	\$0.00	\$0.00
85-00-43999	Miscellaneous Income	\$0.00	\$0.00	\$0.00
86-00-43871	Interest Income	\$0.00	\$0.00	\$0.00
86-00-43899	Miscellaneous Income	\$0.00	\$0.00	\$0.00
01-00-54000	Principal Refunded	\$0.00	\$0.00	\$0.00
01-00-54881	Principal Payment	\$0.00	\$0.00	\$0.00
01-00-54882	Interest Expense	\$0.00	\$0.00	\$0.00
01-00-54997	Transfer to other funds	\$0.00	\$0.00	\$0.00
01-11-54110	Adm Salaries-regular	\$132,735.20	\$111,092.80	\$122,003.50
01-11-54210	Group Insurance	\$12,188.70	\$9,353.52	\$11,294.38
01-11-54220	Social Security	\$10,882.90	\$9,093.39	\$10,129.54
01-11-54230	TMRS Retirement	\$12,405.08	\$10,365.28	\$11,427.72
01-11-54231	Pension expense	\$0.00	\$0.00	\$0.00
01-11-54250	Unemployment Tax	\$675.00	\$540.00	\$540.00
01-11-54260	Workman's Compensation	\$421.33	\$338.06	\$348.20
01-11-54270	Certificate Pay	\$2,100.00	\$1,800.00	\$1,800.00
01-11-54280	Longivity Pay	\$3,225.00	\$1,775.00	\$3,024.00
01-11-54291	Vehicle Allowance	\$4,200.00	\$4,200.00	\$4,200.00
01-11-54293	Cell Allowance	\$0.00	\$0.00	\$0.00
01-11-54310	Office Supplies	\$2,000.00	\$2,000.00	\$3,000.00
01-11-54312	Postage	\$1,500.00	\$1,500.00	\$1,500.00
01-11-54320	Janitorial Supplies	\$800.00	\$800.00	\$800.00
01-11-54399	Miscellaneous Expense	\$1,000.00	\$1,000.00	\$1,000.00
01-11-54412	Election Expense	\$2,750.00	\$2,750.00	\$2,750.00
01-11-54415	Mtc. On Building/Grounds	\$8,000.00	\$8,000.00	\$8,000.00
01-11-54430	Maint On Operating Equipment	\$4,000.00	\$4,000.00	\$4,000.00
01-11-54431	Mtc. On Furniture/Fixtures	\$500.00	\$500.00	\$500.00
01-11-54460	Electric Service	\$2,500.00	\$2,500.00	\$6,000.00
01-11-54466	Natural Gas Service	\$800.00	\$800.00	\$1,200.00
01-11-54468	Suddenlink & PHD & Frontier	\$13,500.00	\$13,500.00	\$17,500.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
01-11-54469	Website Build & Maintenance	\$1,500.00	\$1,500.00	\$1,500.00
01-11-54473	COVID 19	\$0.00	\$0.00	\$0.00
01-11-54480	Insurance--Property & Liability	\$15,234.91	\$15,234.91	\$15,996.66
01-11-54510	Travel & Training	\$6,000.00	\$6,000.00	\$6,000.00
01-11-54511	Employee Appreciation	\$3,000.00	\$3,000.00	\$4,000.00
01-11-54530	Dues & Subscriptions	\$1,800.00	\$1,800.00	\$1,800.00
01-11-54570	Legal Fees	\$25,000.00	\$25,000.00	\$25,000.00
01-11-54571	Audit Fees	\$5,000.00	\$5,000.00	\$5,000.00
01-11-54575	Printing & Advertising	\$1,000.00	\$1,000.00	\$1,000.00
01-11-54578	Information Technology	\$123,500.00	\$60,000.00	\$60,000.00
01-11-54580	VZ Appraisal District--Tax Collection	\$21,000.00	\$21,000.00	\$21,000.00
01-11-54599	ETCOG-911 Contract	\$2,000.00	\$2,000.00	\$2,000.00
01-11-54600	Champion EMS Subsidy	\$0.00	\$0.00	\$0.00
01-11-54725	Building Improvements	\$10,000.00	\$10,000.00	\$10,000.00
01-11-54730	Office Furniture & Fixtures	\$2,000.00	\$2,000.00	\$2,000.00
01-11-54733	Operating Equipment	\$6,000.00	\$6,000.00	\$6,000.00
01-11-54881	Principal Payment	\$0.00	\$0.00	\$0.00
01-11-54882	Interest Payment	\$0.00	\$0.00	\$0.00
01-11-54890	2016 Qualified Tax Exempt Obligation	\$0.00	\$0.00	\$0.00
01-11-54900	Capital Outlay	\$0.00	\$0.00	\$0.00
01-12-54110	GSPD Salaries-regular	\$334,495.98	\$337,684.62	\$379,744.59
01-12-54120	GSPD Salaries-overtime	\$12,000.00	\$12,000.00	\$12,000.00
01-12-54210	Group Insurance	\$64,881.60	\$74,613.12	\$85,805.09
01-12-54220	Social Security	\$26,713.49	\$27,095.11	\$28,449.87
01-12-54230	TMRS Retirement	\$29,403.49	\$29,838.49	\$31,330.41
01-12-54250	Unemployment Tax	\$2,160.00	\$2,160.00	\$2,160.00
01-12-54260	Workmen's Compensation	\$9,184.09	\$9,292.62	\$9,571.40
01-12-54270	Certificate Pay	\$1,800.00	\$3,300.00	\$3,300.00
01-12-54280	Longivity Pay	\$900.00	\$1,200.00	\$1,440.00
01-12-54292	Uniform Allowance	\$0.00	\$0.00	\$0.00
01-12-54293	Cell Allowance	\$0.00	\$0.00	\$0.00
01-12-54310	Office Supplies	\$2,000.00	\$2,000.00	\$2,000.00
01-12-54312	Postage	\$280.00	\$280.00	\$280.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
01-12-54320	Janitorial Supplies	\$300.00	\$300.00	\$300.00
01-12-54330	Departmental Supplies	\$3,500.00	\$3,500.00	\$3,500.00
01-12-54350	Motor Vehicle Fuel	\$14,000.00	\$14,000.00	\$14,000.00
01-12-54390	Uniforms	\$2,200.00	\$2,200.00	\$2,200.00
01-12-54391	K-9 Unit	\$4,000.00	\$4,000.00	\$4,000.00
01-12-54399	Miscellaneous Expense	\$1,200.00	\$1,200.00	\$1,200.00
01-12-54415	Mtc. on Building/Grounds	\$500.00	\$500.00	\$500.00
01-12-54420	Mtc. On Vehicles	\$6,500.00	\$6,500.00	\$6,500.00
01-12-54430	Mtc. On Operating Equipment	\$12,000.00	\$12,000.00	\$10,000.00
01-12-54431	Mtc. on Furniture/Fixtures	\$200.00	\$200.00	\$200.00
01-12-54432	Mtc. On Instruments/Apparatus	\$2,400.00	\$2,400.00	\$1,400.00
01-12-54455	Internet Service Verizon	\$4,000.00	\$4,000.00	\$1,000.00
01-12-54460	Electric Service	\$1,650.00	\$1,650.00	\$1,650.00
01-12-54466	Natural Gas Service	\$200.00	\$200.00	\$200.00
01-12-54468	Telephone Sv Fax	\$1,700.00	\$1,700.00	\$1,700.00
01-12-54469	Cell Phone For Game Camera	\$100.00	\$100.00	\$100.00
01-12-54480	Liability Insurance	\$12,235.92	\$12,235.92	\$12,235.92
01-12-54510	Travel	\$3,500.00	\$3,500.00	\$2,500.00
01-12-54530	Dues, Fees & Subscriptions	\$5,425.00	\$5,425.00	\$4,000.00
01-12-54570	Legal Fees	\$0.00	\$0.00	\$0.00
01-12-54575	Printing & Advertising	\$250.00	\$250.00	\$250.00
01-12-54714	Personal Protective Body Armor	\$2,000.00	\$2,000.00	\$2,000.00
01-12-54730	Office Furniture & Fixtures	\$500.00	\$500.00	\$500.00
01-12-54733	Operating Equipment	\$0.00	\$0.00	\$0.00
01-12-54735	Instruments and Apparatus	\$0.00	\$0.00	\$0.00
01-12-54741	Vehicles	\$19,546.64	\$45,333.83	\$0.00
01-13-54230	VFD Pension	\$2,000.00	\$2,000.00	\$2,000.00
01-13-54310	Office Supplies	\$0.00	\$0.00	\$0.00
01-13-54326	Personal Protective Equipment	\$0.00	\$0.00	\$0.00
01-13-54350	Fuel and Lubricants	\$0.00	\$0.00	\$0.00
01-13-54360	Chemical Supplies	\$0.00	\$0.00	\$0.00
01-13-54399	Miscellaneous Expense	\$0.00	\$0.00	\$0.00
01-13-54415	Mtc. On Building/Grounds	\$500.00	\$500.00	\$500.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
01-13-54420	Mtc. on Vehicles	\$0.00	\$0.00	\$0.00
01-13-54430	Mtc. On Operating Equipment	\$0.00	\$0.00	\$0.00
01-13-54432	Communication Equipment Maintenance	\$0.00	\$0.00	\$0.00
01-13-54460	Electric Service	\$0.00	\$0.00	\$0.00
01-13-54466	Natural Gas Service	\$0.00	\$0.00	\$0.00
01-13-54468	Telephone Service	\$0.00	\$0.00	\$0.00
01-13-54480	Insurance-Property & Liability	\$0.00	\$0.00	\$0.00
01-13-54510	Travel & Training	\$0.00	\$0.00	\$0.00
01-13-54570	Legal Services	\$2,000.00	\$2,000.00	\$2,000.00
01-13-54575	Advertising	\$0.00	\$0.00	\$0.00
01-13-54599	Transfer to EMS/Ambulance	\$0.00	\$0.00	\$0.00
01-13-54725	Building Improvements	\$0.00	\$0.00	\$0.00
01-13-54733	Operating Equipment	\$0.00	\$0.00	\$0.00
01-13-54735	Instruments and Apparatus	\$0.00	\$0.00	\$0.00
01-13-54900	Capital Outlay	\$0.00	\$0.00	\$0.00
01-13-54997	Transfer to other funds	\$0.00	\$0.00	\$0.00
01-14-54110	Salaries and Wages-regular	\$58,760.00	\$26,000.00	\$26,780.00
01-14-54120	Salaries and Wages-Overtime	\$1,950.00	\$1,950.00	\$1,950.00
01-14-54210	Group Insurance	\$16,220.40	\$9,326.64	\$10,725.64
01-14-54220	FICA	\$4,667.27	\$2,168.78	\$2,233.84
01-14-54230	TMRS Retirement	\$5,150.03	\$2,302.08	\$2,417.18
01-14-54231	Pension expense	\$0.00	\$0.00	\$0.00
01-14-54250	Unemployment Tax	\$810.00	\$540.00	\$540.00
01-14-54260	Workmen's Compensation	\$3,454.83	\$1,605.38	\$1,653.54
01-14-54270	Certificate Pay	\$0.00	\$300.00	\$300.00
01-14-54280	Longivity Pay	\$300.00	\$100.00	\$120.00
01-14-54310	Office Supplies	\$250.00	\$250.00	\$250.00
01-14-54330	Departmental Supplies	\$1,000.00	\$1,000.00	\$1,000.00
01-14-54350	Fuel & Lubricants	\$6,200.00	\$6,200.00	\$6,200.00
01-14-54360	Chemicals	\$4,800.00	\$4,800.00	\$4,800.00
01-14-54370	Mtc. On Streets	\$36,000.00	\$36,000.00	\$36,000.00
01-14-54399	Miscellaneous Expenses	\$0.00	\$0.00	\$0.00
01-14-54420	Mtc. On Vehicles	\$2,000.00	\$2,000.00	\$2,000.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
01-14-54421	Heavy Equipment Repair and Maintenance	\$7,000.00	\$7,000.00	\$7,000.00
01-14-54430	Mtc. On Operating Equipment	\$0.00	\$0.00	\$0.00
01-14-54460	Electric Service	\$29,000.00	\$29,000.00	\$29,000.00
01-14-54480	Insurance-Liability & Property	\$4,889.00	\$4,889.00	\$4,889.00
01-14-54510	Travel/Training	\$1,000.00	\$1,000.00	\$1,000.00
01-14-54545	Uniform Cleaning	\$1,600.00	\$1,600.00	\$1,600.00
01-14-54572	Professional Services	\$0.00	\$0.00	\$0.00
01-14-54733	Operating Equipment	\$4,700.00	\$4,700.00	\$4,700.00
01-14-54741	Motor Vehicles	\$0.00	\$0.00	\$0.00
01-14-54742	Streets/System	\$167,800.00	\$181,500.00	\$205,000.00
01-14-54900	Capital Outlay	\$0.00	\$0.00	\$0.00
01-15-54110	Code Enforcement Salaries-regular	\$41,606.24	\$84,291.48	\$86,820.22
01-15-54120	Overtime	\$0.00	\$0.00	\$0.00
01-15-54210	Group Insurance	\$8,110.20	\$18,653.28	\$21,451.27
01-15-54220	Social Security	\$3,224.95	\$6,639.55	\$6,639.55
01-15-54230	TMRS Retirement	\$3,676.02	\$7,568.22	\$7,946.63
01-15-54250	Unemployment Tax	\$270.00	\$540.00	\$540.00
01-15-54260	Workmen's Compensation	\$119.89	\$212.86	\$219.25
01-15-54270	Certificate Pay	\$0.00	\$1,800.00	\$1,800.00
01-15-54280	Longivity Pay	\$550.00	\$700.00	\$840.00
01-15-54310	Office Supplies	\$100.00	\$100.00	\$100.00
01-15-54312	Postage	\$1,800.00	\$1,800.00	\$1,800.00
01-15-54320	Janitorial Supplies	\$0.00	\$0.00	\$0.00
01-15-54326	Operating Equipment	\$0.00	\$0.00	\$0.00
01-15-54330	Department Supplies	\$150.00	\$150.00	\$150.00
01-15-54350	Fuel & Lubricants	\$2,000.00	\$2,000.00	\$2,000.00
01-15-54390	Uniforms	\$0.00	\$0.00	\$0.00
01-15-54399	Miscellaneous Expense	\$100.00	\$100.00	\$100.00
01-15-54420	Maintance on Vehicles	\$150.00	\$150.00	\$150.00
01-15-54468	Telephone Service	\$0.00	\$0.00	\$0.00
01-15-54469	Cell Phone	\$0.00	\$0.00	\$0.00
01-15-54480	Liability Insurance	\$0.00	\$0.00	\$0.00
01-15-54510	Travel & Training	\$1,000.00	\$1,000.00	\$1,000.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
01-15-54530	Dues, Fees & Subscriptions	\$300.00	\$300.00	\$300.00
01-15-54575	Printing & Advertising	\$100.00	\$100.00	\$100.00
01-15-54733	Demo Houses	\$1,500.00	\$1,500.00	\$1,500.00
01-15-54741	Motor Vehicles	\$0.00	\$0.00	\$0.00
01-16-54120	Salaries and Wages-Overtime	\$0.00	\$0.00	\$0.00
01-16-54280	Longivity Pay	\$9,000.00	\$20,000.00	\$24,000.00
01-16-54310	Office Supplies	\$0.00	\$0.00	\$0.00
01-16-54311	Medical Supplies	\$0.00	\$0.00	\$0.00
01-16-54312	Postage	\$0.00	\$0.00	\$0.00
01-16-54320	Janitorial Supplies	\$0.00	\$0.00	\$0.00
01-16-54326	Operating Equipment	\$0.00	\$0.00	\$0.00
01-16-54350	Fuel & Lubricants	\$500.00	\$500.00	\$500.00
01-16-54360	Chemical Supplies	\$0.00	\$0.00	\$0.00
01-16-54380	Feed	\$200.00	\$200.00	\$200.00
01-16-54399	Miscellaneous Expense	\$100.00	\$100.00	\$100.00
01-16-54415	Building Maintenance	\$0.00	\$0.00	\$0.00
01-16-54420	Motor Vehical Repair and Maintenance	\$0.00	\$0.00	\$0.00
01-16-54460	Electric Service	\$0.00	\$0.00	\$0.00
01-16-54466	Natural Gas Service	\$0.00	\$0.00	\$0.00
01-16-54469	Cell Phone	\$0.00	\$0.00	\$0.00
01-16-54480	Liability Insurance	\$75.00	\$75.00	\$75.00
01-16-54510	Travel & Training	\$200.00	\$200.00	\$200.00
01-16-54530	Dues and Memberships	\$0.00	\$0.00	\$0.00
01-16-54545	Uniforms	\$0.00	\$0.00	\$0.00
01-16-54567	Medical Services	\$12,000.00	\$12,000.00	\$12,000.00
01-16-54575	Printing & Advertising	\$0.00	\$0.00	\$0.00
01-17-54110	GSMC Salaries-regular	\$43,675.20	\$44,989.20	\$47,729.05
01-17-54116	GSMC Salaries-holiday	\$0.00	\$0.00	\$0.00
01-17-54210	Group Insurance	\$8,110.20	\$9,326.64	\$10,725.64
01-17-54220	Social Security	\$3,371.75	\$3,476.10	\$3,476.10
01-17-54230	TMRS Retirement	\$2,744.64	\$2,830.62	\$2,972.15
01-17-54231	Pension expense	\$0.00	\$0.00	\$0.00
01-17-54250	Unemployment Tax	\$270.00	\$270.00	\$270.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
01-17-54260	Workmen's Compensation	\$125.35	\$129.23	\$133.11
01-17-54270	Certificate Pay	\$300.00	\$300.00	\$300.00
01-17-54280	Longivity Pay	\$100.00	\$150.00	\$180.00
01-17-54310	Office Supplies	\$800.00	\$800.00	\$800.00
01-17-54312	Postage	\$500.00	\$500.00	\$500.00
01-17-54410	Judge-Part time	\$0.00	\$0.00	\$0.00
01-17-54411	Juror Expense	\$450.00	\$250.00	\$250.00
01-17-54468	Telephone Service	\$0.00	\$0.00	\$0.00
01-17-54510	Travel & Training	\$700.00	\$700.00	\$700.00
01-17-54530	Dues, Fees & Subscriptions	\$800.00	\$800.00	\$800.00
01-17-54570	Legal fees	\$4,500.00	\$4,500.00	\$4,500.00
01-18-54110	Salt Palace Salaries-regular	\$24,832.08	\$25,574.64	\$27,132.14
01-18-54210	Group Insurance	\$0.00	\$0.00	\$0.00
01-18-54220	Social Security	\$1,899.66	\$1,956.46	\$1,956.46
01-18-54230	TMRS Retirement	\$0.00	\$0.00	\$0.00
01-18-54250	Unemployment Tax	\$540.00	\$540.00	\$540.00
01-18-54260	Workmen's Compensation	\$70.62	\$74.72	\$76.96
01-18-54270	Certificate Pay	\$0.00	\$0.00	\$0.00
01-18-54280	Longivity Pay	\$500.00	\$700.00	\$840.00
01-18-54310	Office Supplies	\$200.00	\$200.00	\$200.00
01-18-54312	Postage	\$100.00	\$100.00	\$100.00
01-18-54320	Janitorial Supplies	\$100.00	\$100.00	\$100.00
01-18-54330	Departmental Supplies	\$100.00	\$100.00	\$100.00
01-18-54399	Misc. Supplies	\$100.00	\$100.00	\$100.00
01-18-54460	Electric Service	\$2,400.00	\$2,400.00	\$2,400.00
01-18-54468	Telephone Service	\$500.00	\$500.00	\$500.00
01-18-54469	Cell Phone	\$0.00	\$0.00	\$0.00
01-18-54480	Insurance--Liability	\$1,340.06	\$1,232.76	\$1,232.76
01-18-54730	Furniture and Fixtures	\$1,500.00	\$1,500.00	\$1,500.00
01-19-54110	Library Salaries-regular	\$24,317.28	\$27,019.20	\$30,384.55
01-19-54210	Group Insurance	\$8,110.20	\$9,326.64	\$10,725.64
01-19-54220	FICA	\$1,917.65	\$2,128.17	\$2,192.02
01-19-54230	TMRS Retirement	\$2,185.87	\$2,425.83	\$2,547.12

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
01-19-54231	Pension expense	\$0.00	\$0.00	\$0.00
01-19-54250	Unemployment Tax	\$270.00	\$270.00	\$270.00
01-19-54260	Workmen's Compensation	\$84.53	\$93.92	\$96.74
01-19-54270	Certificate Pay	\$300.00	\$300.00	\$300.00
01-19-54280	Longivity Pay	\$450.00	\$500.00	\$600.00
01-19-54399	Other Supplies	\$10,500.00	\$10,500.00	\$10,500.00
01-19-54415	Building Maintenance	\$1,200.00	\$1,200.00	\$1,200.00
01-19-54480	Insurance--Liability	\$459.78	\$459.78	\$459.78
01-19-54725	Building Improvements	\$1,000.00	\$1,000.00	\$800.00
01-19-54730	Furniture and Fixtures	\$800.00	\$800.00	\$600.00
01-20-54250	Unemployment Tax	\$270.00	\$0.00	\$0.00
01-20-54312	Postage	\$0.00	\$35.00	\$35.00
01-20-54320	Janitorial Supplies	\$60.00	\$35.00	\$35.00
01-20-54360	Chemical Supplies	\$6,725.00	\$325.00	\$325.00
01-20-54399	Miscellaneous Expense	\$200.00	\$200.00	\$200.00
01-20-54415	Mtc. On Building/Grounds	\$4,350.00	\$3,500.00	\$3,500.00
01-20-54460	Electric Service	\$7,000.00	\$3,500.00	\$3,500.00
01-20-54480	Liability Insurance	\$953.25	\$497.18	\$497.18
01-20-54725	Building Improvements	\$29,000.00	\$18,000.00	\$8,000.00
01-21-54260	Workmen's Compensation	\$320.00	\$320.00	\$329.60
01-21-54310	Office Supplies	\$450.00	\$300.00	\$300.00
01-21-54312	Postage	\$90.00	\$40.00	\$40.00
01-21-54320	Janitorial Supplies	\$45.00	\$20.00	\$20.00
01-21-54326	Operating Equipment	\$1,800.00	\$900.00	\$900.00
01-21-54330	Department Supplies	\$1,525.00	\$825.00	\$825.00
01-21-54350	Fuel & Lubricants	\$1,800.00	\$1,800.00	\$1,800.00
01-21-54385	Fire Safety Education (Community Ed)	\$225.00	\$175.00	\$175.00
01-21-54386	Fire Codes	\$325.00	\$175.00	\$175.00
01-21-54390	Uniforms	\$745.00	\$525.00	\$525.00
01-21-54399	Misc.	\$325.00	\$125.00	\$125.00
01-21-54410	Contract Labor	\$13,377.80	\$13,680.00	\$14,090.40
01-21-54415	Building Maintenance	\$350.00	\$0.00	\$0.00
01-21-54430	Maint. On Operating Equipment	\$1,100.00	\$0.00	\$0.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
01-21-54431	Maint. On Furniture/Fixtures	\$300.00	\$0.00	\$0.00
01-21-54468	Telephone Service	\$0.00	\$300.00	\$300.00
01-21-54510	Travel/Training	\$2,500.00	\$1,000.00	\$1,000.00
01-21-54530	Dues and Subscriptions	\$400.00	\$200.00	\$200.00
01-21-54575	Printing & Advertising	\$150.00	\$50.00	\$50.00
01-21-54714	Personal Protective Body Armor	\$800.00	\$0.00	\$0.00
01-21-54730	Furniture & Fixtures	\$2,800.00	\$500.00	\$500.00
01-21-54733	Fire Extinguisher Program	\$2,000.00	\$2,000.00	\$2,000.00
01-22-54000	Pool Refunds	\$0.00	\$0.00	\$0.00
01-22-54110	Salary and Wages - Regular	\$0.00	\$17,300.00	\$18,353.57
01-22-54220	FICA	\$0.00	\$1,323.45	\$1,363.15
01-22-54250	Unemployment Tax	\$0.00	\$270.00	\$270.00
01-22-54260	Workmen's Compensation	\$0.00	\$485.00	\$499.55
01-22-54320	Janitorial Supplies	\$0.00	\$25.00	\$25.00
01-22-54360	Chemical Supplies	\$0.00	\$6,400.00	\$6,400.00
01-22-54380	Concession Supplies	\$0.00	\$2,500.00	\$2,500.00
01-22-54399	Other Supplies	\$0.00	\$0.00	\$0.00
01-22-54415	Building Maintenance	\$0.00	\$850.00	\$850.00
01-22-54430	Maint On Operating Equipment	\$0.00	\$3,400.00	\$3,400.00
01-22-54460	Electric Service	\$0.00	\$3,500.00	\$3,500.00
01-22-54468	Telephone Service	\$0.00	\$1,475.00	\$1,475.00
01-22-54480	Liability Insurance	\$0.00	\$456.07	\$456.07
01-22-54575	Advertising	\$0.00	\$100.00	\$100.00
01-22-54725	Building Improvements	\$0.00	\$11,000.00	\$11,000.00
01-22-54733	Operating Equipment	\$0.00	\$1,500.00	\$1,500.00
01-23-54310	Office Supplies	\$0.00	\$150.00	\$150.00
01-23-54315	Postage	\$0.00	\$50.00	\$50.00
01-23-54320	Janitorial Supplies	\$0.00	\$25.00	\$25.00
01-23-54326	Operating Equipment	\$0.00	\$900.00	\$900.00
01-23-54330	Departmental Supplies	\$0.00	\$700.00	\$700.00
01-23-54350	Fuel & Lubricants	\$0.00	\$0.00	\$0.00
01-23-54385	Community Education	\$0.00	\$50.00	\$50.00
01-23-54386	EMC Manuals	\$0.00	\$150.00	\$150.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
01-23-54390	Uniforms	\$0.00	\$220.00	\$220.00
01-23-54399	Misc	\$0.00	\$200.00	\$200.00
01-23-54415	Building Maintenance	\$0.00	\$350.00	\$350.00
01-23-54430	Operating Equipment Repair and Maintenance	\$0.00	\$1,100.00	\$1,100.00
01-23-54431	Maintenance on Furniture / Fixtures	\$0.00	\$300.00	\$300.00
01-23-54510	Travel / Training	\$0.00	\$1,500.00	\$1,500.00
01-23-54530	Dues and Memberships	\$0.00	\$200.00	\$200.00
01-23-54575	Advertising	\$0.00	\$100.00	\$100.00
01-23-54599	Matching Grant Funds	\$0.00	\$5,000.00	\$5,000.00
01-23-54714	Personal Protective Armor	\$0.00	\$800.00	\$800.00
01-23-54730	Generator and Siren Warning System	\$0.00	\$2,300.00	\$2,300.00
01-98-54110	Main Street Salaries-regular	\$42,016.00	\$43,284.80	\$47,258.34
01-98-54120	Salaries and Wages-Overtime	\$0.00	\$0.00	\$0.00
01-98-54210	Group Insurance	\$6,520.44	\$9,326.64	\$10,725.64
01-98-54220	FICA	\$3,244.82	\$3,345.71	\$3,500.00
01-98-54230	TMRS Retirement	\$3,724.84	\$3,813.67	\$3,300.00
01-98-54231	Pension expense	\$0.00	\$0.00	\$0.00
01-98-54250	Unemployment Tax	\$270.00	\$270.00	\$270.00
01-98-54260	Workmen's Compensation	\$121.48	\$124.38	\$128.11
01-98-54270	Certificate Pay	\$300.00	\$300.00	\$0.00
01-98-54280	Longivity Pay	\$100.00	\$150.00	\$0.00
01-98-54293	Cell Allowance	\$300.00	\$0.00	\$0.00
01-98-54310	Office Supplies	\$200.00	\$200.00	\$200.00
01-98-54312	Postage	\$65.00	\$65.00	\$65.00
01-98-54320	Janitorial Supplies	\$65.00	\$65.00	\$65.00
01-98-54330	Departmental Supplies	\$1,000.00	\$1,000.00	\$400.00
01-98-54399	Miscellaneous Expense	\$500.00	\$500.00	\$500.00
01-98-54415	Building Maintenance	\$500.00	\$500.00	\$500.00
01-98-54430	Mtc on Operating Equipment	\$1,500.00	\$1,500.00	\$1,500.00
01-98-54455	Internet Service	\$2,150.00	\$2,150.00	\$2,150.00
01-98-54460	Utilities	\$1,650.00	\$1,650.00	\$1,650.00
01-98-54468	Telephone Service	\$408.00	\$408.00	\$408.00
01-98-54469	Cell Phone	\$0.00	\$300.00	\$300.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
01-98-54480	Liability Insurance	\$450.00	\$450.00	\$450.00
01-98-54510	Travel & Training	\$800.00	\$800.00	\$700.00
01-98-54520	Tx Historical Com-Program Fee	\$535.00	\$535.00	\$535.00
01-98-54530	Dues and Memberships	\$450.00	\$450.00	\$450.00
01-98-54575	Printing & Advertising	\$700.00	\$700.00	\$600.00
01-98-54725	Lamp Post Project	\$0.00	\$0.00	\$0.00
01-98-54733	Operating Equipment	\$5,000.00	\$5,000.00	\$2,500.00
01-99-54720	Buildings	\$0.00	\$0.00	\$0.00
01-99-54887	Depreciation Expense	\$0.00	\$0.00	\$0.00
01-99-54999	Prior Period Adjustment	\$0.00	\$0.00	\$0.00
03-00-54882	Interest Expense-Bond	\$0.00	\$0.00	\$0.00
03-00-54883	Paying Agent Fees	\$0.00	\$0.00	\$0.00
03-00-54886	Bond Issuance Costs	\$0.00	\$0.00	\$0.00
03-00-54887	Depreciation Expense	\$0.00	\$0.00	\$0.00
03-30-54110	Water Salaries-regular	\$299,000.00	\$310,440.00	\$366,561.88
03-30-54120	Water Salaries-overtime	\$11,150.00	\$11,150.00	\$11,150.00
03-30-54210	Group Insurance	\$72,991.80	\$74,613.12	\$85,805.09
03-30-54220	Social Security	\$25,320.38	\$24,184.35	\$25,635.41
03-30-54230	TMRS Retirement	\$26,619.98	\$25,325.07	\$28,186.80
03-30-54231	Pension expense	\$0.00	\$0.00	\$0.00
03-30-54250	Unemployment Tax	\$2,565.00	\$2,295.00	\$2,295.00
03-30-54260	Workmen's Compensation	\$8,469.21	\$7,885.21	\$8,121.77
03-30-54270	Certificate Pay	\$2,700.00	\$5,700.00	\$5,700.00
03-30-54280	Longivity Pay	\$3,575.00	\$3,925.00	\$4,710.00
03-30-54291	Vehicle Allowance	\$0.00	\$0.00	\$0.00
03-30-54293	Cell Allowance	\$0.00	\$0.00	\$0.00
03-30-54310	Office Supplies	\$1,800.00	\$1,800.00	\$1,800.00
03-30-54312	Postage	\$4,500.00	\$4,500.00	\$4,500.00
03-30-54320	Janitorial Supplies	\$100.00	\$100.00	\$100.00
03-30-54330	Departmental Supplies	\$3,200.00	\$3,200.00	\$3,200.00
03-30-54350	Fuel & Lubricants	\$6,000.00	\$6,000.00	\$6,000.00
03-30-54360	Chemicals	\$15,000.00	\$15,000.00	\$15,000.00
03-30-54399	Miscellaneous Expense	\$200.00	\$200.00	\$200.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
03-30-54415	Mtc. on Building/Grounds	\$800.00	\$800.00	\$800.00
03-30-54420	Mtc. on Vehicles	\$2,200.00	\$2,200.00	\$2,200.00
03-30-54421	Mtc. on Heavy Equipment	\$3,500.00	\$3,500.00	\$3,500.00
03-30-54430	Mtc. on Operating Equipment	\$3,000.00	\$3,000.00	\$3,000.00
03-30-54433	Mtc. on System	\$39,500.00	\$19,500.00	\$19,500.00
03-30-54451	Mtc. on Plant, Wells & Pumps	\$25,000.00	\$25,000.00	\$25,000.00
03-30-54455	Internet Service	\$1,000.00	\$1,000.00	\$1,000.00
03-30-54460	Electric Service	\$27,000.00	\$27,000.00	\$27,000.00
03-30-54466	Natural Gas Service	\$1,500.00	\$1,500.00	\$1,500.00
03-30-54468	Telephone Service	\$1,800.00	\$1,800.00	\$1,800.00
03-30-54469	Cell Phone	\$1,200.00	\$1,200.00	\$1,200.00
03-30-54480	Insurance--Liability & Property	\$8,142.29	\$8,142.29	\$8,142.29
03-30-54510	Travel & Training	\$1,800.00	\$1,800.00	\$1,800.00
03-30-54511	Employee Appreciation	\$1,500.00	\$1,500.00	\$1,500.00
03-30-54530	Dues, Fees & Subscriptions	\$4,500.00	\$4,500.00	\$3,500.00
03-30-54545	Uniform Cleaning	\$4,000.00	\$4,000.00	\$4,000.00
03-30-54564	Lab Analysis Fees	\$4,500.00	\$4,500.00	\$4,500.00
03-30-54569	Engineering Services	\$8,000.00	\$8,000.00	\$8,000.00
03-30-54571	Audit Fees	\$4,650.00	\$4,650.00	\$4,650.00
03-30-54573	Current Portion of LongTermDebt	\$219,142.13	\$233,829.23	\$233,829.23
03-30-54574	Admin Management Fee	\$45,000.00	\$0.00	\$60,000.00
03-30-54575	Printing & Advertising	\$1,200.00	\$1,200.00	\$1,200.00
03-30-54733	Other Operating Equipment	\$0.00	\$0.00	\$0.00
03-30-54753	Plant, Wells and Pumps	\$0.00	\$0.00	\$0.00
03-30-54760	WaterTower Rehab and Updates	\$0.00	\$0.00	\$0.00
03-30-54887	Depreciation Expense	\$0.00	\$0.00	\$0.00
03-30-54900	Capital Outlay	\$215,000.00	\$0.00	\$100,000.00
03-30-54997	Transfer to other funds	\$0.00	\$0.00	\$10,000.00
03-30-54999	Prior Period Adjustment	\$0.00	\$0.00	\$0.00
03-40-54110	Sewer Salaries-regular	\$59,280.00	\$56,160.00	\$60,737.04
03-40-54120	Salaries and Wages-Overtime	\$8,500.00	\$8,500.00	\$8,500.00
03-40-54210	Group Insurance	\$16,220.40	\$9,326.64	\$10,725.64
03-40-54220	FICA	\$5,246.37	\$5,011.52	\$5,011.52

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
03-40-54230	TMRS Retirement	\$5,238.97	\$4,971.27	\$5,219.83
03-40-54250	Unemployment Tax	\$540.00	\$270.00	\$270.00
03-40-54260	Workmen's Compensation	\$1,542.99	\$1,473.92	\$1,518.14
03-40-54270	Certificate Pay	\$600.00	\$600.00	\$600.00
03-40-54280	Longivity Pay	\$200.00	\$250.00	\$300.00
03-40-54310	Office Supplies	\$1,800.00	\$1,800.00	\$1,800.00
03-40-54312	Postage	\$3,500.00	\$3,500.00	\$3,500.00
03-40-54320	Janitorial Supplies	\$100.00	\$100.00	\$100.00
03-40-54330	Departmental Supplies	\$2,000.00	\$2,000.00	\$2,000.00
03-40-54350	Fuel & Lubricants	\$5,500.00	\$5,500.00	\$5,500.00
03-40-54360	Chemicals	\$19,000.00	\$19,000.00	\$18,000.00
03-40-54399	Miscellaneous Expense	\$300.00	\$300.00	\$300.00
03-40-54415	Mtc. on Building/Grounds	\$1,000.00	\$1,000.00	\$1,000.00
03-40-54420	Mtc. on Vehicles	\$1,000.00	\$1,000.00	\$1,000.00
03-40-54421	Mtc. on Heavy Equipment	\$3,500.00	\$3,500.00	\$3,500.00
03-40-54430	Mtc. on Operating Equipment	\$16,500.00	\$16,500.00	\$15,000.00
03-40-54433	Mtc. On System	\$35,000.00	\$15,000.00	\$14,000.00
03-40-54453	Mtc. On Manholes	\$0.00	\$0.00	\$0.00
03-40-54455	Internet Service	\$925.00	\$925.00	\$925.00
03-40-54460	Electric Service	\$23,000.00	\$23,000.00	\$25,300.00
03-40-54468	Telephone Service	\$1,200.00	\$1,200.00	\$1,200.00
03-40-54469	Cell Phone	\$1,200.00	\$1,200.00	\$1,200.00
03-40-54480	Insurance--Property & Liability	\$2,518.81	\$2,518.81	\$2,518.81
03-40-54510	Travel & Training	\$1,500.00	\$1,500.00	\$1,500.00
03-40-54530	Dues, Fees & Subscriptions	\$4,500.00	\$4,500.00	\$4,500.00
03-40-54545	Uniform Cleaning	\$800.00	\$800.00	\$800.00
03-40-54564	Lab Analysis Fees	\$6,500.00	\$6,500.00	\$6,500.00
03-40-54569	Engineering Services	\$4,000.00	\$4,000.00	\$4,000.00
03-40-54570	Legal Services	\$1,000.00	\$1,000.00	\$1,000.00
03-40-54571	Audit Fees	\$3,150.00	\$3,150.00	\$3,150.00
03-40-54573	Current Portion of Long-Term Debt	\$73,047.37	\$77,943.08	\$77,943.08
03-40-54574	Admin Management Fee	\$50,000.00	\$55,000.00	\$85,000.00
03-40-54575	Printing & Advertising	\$600.00	\$600.00	\$600.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
03-40-54733	Operating equipment	\$0.00	\$0.00	\$0.00
03-40-54753	Plant, Wells and Pumps	\$0.00	\$0.00	\$10,000.00
03-40-54761	WW Imp-Replace clarifiers	\$0.00	\$0.00	\$0.00
03-40-54762	Share of New Server	\$0.00	\$0.00	\$0.00
06-00-54574	Administrative Services	\$0.00	\$0.00	\$0.00
06-60-54399	Misc.	\$0.00	\$0.00	\$0.00
06-60-54415	Removal of Brush and Debris (Creek)	\$32,000.00	\$26,000.00	\$26,000.00
06-60-54464	Solid Waste Hauling	\$268,000.00	\$268,000.00	\$268,000.00
06-60-54471	State Tax on Sanitation Charges	\$19,000.00	\$19,000.00	\$19,000.00
06-60-54472	Sales Tax to General Fund	\$5,000.00	\$5,000.00	\$5,000.00
06-60-54497	Transfer of Franchise Fee to General Fund	\$16,200.00	\$16,200.00	\$16,200.00
06-60-54571	Audit Fees	\$1,500.00	\$1,500.00	\$1,500.00
06-60-54573	Adm Trnsf to General Fund	\$30,000.00	\$40,000.00	\$40,000.00
06-60-54733	Operating Equipment	\$0.00	\$0.00	\$0.00
06-60-54762	Share of New Server	\$0.00	\$0.00	\$0.00
06-60-54875	Transfers Out	\$0.00	\$0.00	\$0.00
07-00-54878	2020 Sewer Plant Renovations	\$0.00	\$40,000.00	\$40,000.00
07-00-54879	2021 PD Vehicle Loan	\$0.00	\$45,333.83	\$45,333.83
07-00-54883	Paying Agent Fees	\$800.00	\$800.00	\$800.00
07-00-54884	2007 Bond Series Principal/Debt Service	\$115,543.20	\$199,154.80	\$199,154.80
07-00-54891	2016 Limited Tax Note	\$71,345.00	\$71,817.50	\$71,817.50
07-00-54893	2020 Qualified Tax Exempt Obligation	\$58,639.94	\$58,639.90	\$58,639.90
07-00-54997	Transfer to other funds	\$0.00	\$0.00	\$0.00
10-00-54399	Other Supplies	\$0.00	\$0.00	\$0.00
11-00-54399	Other Supplies	\$0.00	\$0.00	\$0.00
12-00-54399	Other Supplies	\$0.00	\$0.00	\$0.00
13-00-54399	Other Supplies	\$0.00	\$0.00	\$0.00
13-00-54520	Education and Training	\$0.00	\$0.00	\$0.00
20-00-54573	Administrative Transfer to General Fund	\$0.00	\$0.00	\$0.00
21-00-54573	Administrative Transfer to General Fund	\$0.00	\$0.00	\$0.00
22-00-54399	Other Supplies	\$0.00	\$0.00	\$0.00
22-00-54573	Administrative Transfer to General Fund	\$0.00	\$0.00	\$0.00
22-00-54997	Transfer to other funds	\$0.00	\$0.00	\$0.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
24-00-54399	Other Supplies	\$0.00	\$0.00	\$0.00
24-00-54573	Administrative Transfer to General Fund	\$0.00	\$0.00	\$0.00
24-00-54997	Trnsf to other funds	\$0.00	\$0.00	\$0.00
25-00-54997	Trnsf to other funds	\$0.00	\$0.00	\$0.00
27-00-54399	Other Supplies	\$0.00	\$0.00	\$0.00
27-00-54997	Transfer to other funds	\$0.00	\$0.00	\$0.00
28-00-54599	Planning Grant Expenses	\$0.00	\$0.00	\$0.00
29-00-54599	Other Services	\$0.00	\$0.00	\$0.00
30-00-54569	Engineering Services	\$0.00	\$0.00	\$0.00
30-00-54599	Other Services	\$0.00	\$0.00	\$0.00
31-00-54599	Main Street Grant Expenses	\$0.00	\$0.00	\$0.00
50-00-54312	Postage	\$0.00	\$0.00	\$0.00
50-00-54399	Other Supplies	\$0.00	\$0.00	\$0.00
50-00-54414	Building Rental	\$0.00	\$0.00	\$0.00
50-00-54460	Electric Service	\$0.00	\$0.00	\$0.00
50-00-54468	Telephone Service	\$0.00	\$0.00	\$0.00
50-00-54530	Dues and Memberships	\$0.00	\$0.00	\$0.00
50-00-54571	Audit Fees	\$0.00	\$0.00	\$0.00
50-00-54572	Other Professional Services	\$0.00	\$0.00	\$0.00
50-00-54575	Advertising	\$0.00	\$0.00	\$0.00
80-80-54110	Salaries and Wages-regular	\$0.00	\$0.00	\$0.00
80-80-54120	Salaries and Wages-Overtime	\$0.00	\$0.00	\$0.00
80-80-54130	Salaries and Wages-Vacation Buy Back	\$0.00	\$0.00	\$0.00
80-80-54210	Group Insurance	\$0.00	\$0.00	\$0.00
80-80-54220	FICA	\$0.00	\$0.00	\$0.00
80-80-54230	TMRS Retirement	\$0.00	\$0.00	\$0.00
80-80-54250	Unemployment Tax	\$0.00	\$0.00	\$0.00
80-80-54260	Workmen's Compensation	\$0.00	\$0.00	\$0.00
80-80-54280	Longivity Pay	\$0.00	\$0.00	\$0.00
80-80-54310	Office Supplies	\$0.00	\$0.00	\$0.00
80-80-54311	Medical Supplies	\$0.00	\$0.00	\$0.00
80-80-54312	Postage	\$0.00	\$0.00	\$0.00
80-80-54320	Janitorial Supplies	\$0.00	\$0.00	\$0.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
80-80-54350	Motor Vehicle Fuel	\$0.00	\$0.00	\$0.00
80-80-54390	Clothing	\$0.00	\$0.00	\$0.00
80-80-54399	Misc.	\$0.00	\$0.00	\$0.00
80-80-54420	Maint. On Vehicles	\$0.00	\$0.00	\$0.00
80-80-54430	Maintenance on equipment	\$0.00	\$0.00	\$0.00
80-80-54460	Electric Service	\$0.00	\$0.00	\$0.00
80-80-54466	Natural Gas Service	\$0.00	\$0.00	\$0.00
80-80-54468	Telephone Service	\$0.00	\$0.00	\$0.00
80-80-54469	Cell Phone	\$0.00	\$0.00	\$0.00
80-80-54480	Liability Insurance	\$0.00	\$0.00	\$0.00
80-80-54510	Travel & Training	\$0.00	\$0.00	\$0.00
80-80-54530	Dues & Subscriptions	\$0.00	\$0.00	\$0.00
80-80-54545	Uniform Cleaning	\$0.00	\$0.00	\$0.00
80-80-54571	Audit Fees	\$0.00	\$0.00	\$0.00
80-80-54572	Professional Services,Champion	\$17,808.00	\$17,808.00	\$17,808.00
80-80-54573	Current Portion of Long-Term Debt	\$0.00	\$0.00	\$0.00
80-80-54575	Printing & Advertising	\$0.00	\$0.00	\$0.00
80-80-54576	Medical Services	\$0.00	\$0.00	\$0.00
80-80-54733	Other Office Equipment	\$0.00	\$0.00	\$0.00
80-80-54741	Ambulance Payment	\$0.00	\$0.00	\$0.00
80-80-54875	Transfers Out	\$0.00	\$0.00	\$0.00
80-80-54882	Interest Payment	\$0.00	\$0.00	\$0.00
80-80-54887	Depreciation Expense	\$0.00	\$0.00	\$0.00
80-80-54997	Transfer to ESD#2 Fire Dept.	\$0.00	\$0.00	\$0.00
82-90-54230	Fire Pension Fund	\$4,058.83	\$4,058.83	\$4,058.83
82-90-54260	Workmen's Compensation	\$1,086.90	\$1,086.90	\$1,086.90
82-90-54310	General Office Supplies	\$800.00	\$800.00	\$800.00
82-90-54312	Postage	\$100.00	\$100.00	\$100.00
82-90-54326	Personal Protective Equipment	\$19,000.00	\$19,000.00	\$19,000.00
82-90-54330	Departmental Supplies	\$1,000.00	\$1,000.00	\$1,000.00
82-90-54350	Fuel & Lubricants	\$4,000.00	\$4,000.00	\$4,000.00
82-90-54385	Fire Safety Education	\$2,000.00	\$2,000.00	\$2,000.00
82-90-54399	Misc	\$1,500.00	\$1,500.00	\$1,500.00

Account #	Description	2019-2020 Current	2020-2021 Current	2021-2022 Budget
82-90-54415	Maint. On Bldg. & Grounds	\$1,500.00	\$1,500.00	\$1,500.00
82-90-54420	Maint. On Vehicles	\$24,000.00	\$24,000.00	\$24,000.00
82-90-54422	Fire Equipment Repair/Maintenance	\$4,000.00	\$4,000.00	\$4,000.00
82-90-54430	Maint On Operating Equipment	\$2,000.00	\$2,000.00	\$2,000.00
82-90-54432	Communication Equipment Maint.	\$5,000.00	\$5,000.00	\$5,000.00
82-90-54460	Electric Service	\$2,800.00	\$2,800.00	\$2,800.00
82-90-54466	Natural Gas Service	\$400.00	\$400.00	\$400.00
82-90-54468	Telephone Service	\$400.00	\$400.00	\$400.00
82-90-54480	Insurance	\$6,654.27	\$6,654.27	\$6,654.27
82-90-54510	Travel & Training	\$7,500.00	\$7,500.00	\$7,500.00
82-90-54530	Dues & Subscriptions	\$2,500.00	\$2,500.00	\$2,500.00
82-90-54570	Legal Services	\$0.00	\$0.00	\$0.00
82-90-54571	Audit Fees	\$500.00	\$500.00	\$500.00
82-90-54572	Professional Services	\$1,000.00	\$1,000.00	\$1,000.00
82-90-54573	Current Portion of Long-Term Debt-E1	\$0.00	\$0.00	\$0.00
82-90-54574	Personnel ID - Apparel	\$2,000.00	\$2,000.00	\$2,000.00
82-90-54575	Printing & Advertising	\$1,000.00	\$1,000.00	\$1,000.00
82-90-54599	Other Services	\$0.00	\$0.00	\$0.00
82-90-54720	Buildings	\$0.00	\$0.00	\$0.00
82-90-54725	Building Improvements	\$6,900.00	\$6,900.00	\$6,900.00
82-90-54730	Maintenance Contract	\$2,300.00	\$2,300.00	\$2,300.00
82-90-54733	Operating Equipment	\$10,000.00	\$10,000.00	\$10,000.00
82-90-54734	Rescue Equipment	\$6,000.00	\$6,000.00	\$6,000.00
82-90-54735	Instruments and Apparatus	\$0.00	\$0.00	\$0.00
82-90-54741	Fire Vehicles	\$0.00	\$0.00	\$0.00
82-90-54997	Transfer to other funds	\$0.00	\$0.00	\$0.00
85-00-54399	Other Supplies	\$0.00	\$0.00	\$0.00
86-00-54399	Other Supplies	\$0.00	\$0.00	\$0.00