

# City of Grand Saline Fiscal Year 2022-2023 Budget Cover Page September 27, 2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$18,657, which is a 2.26 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 \$6,513.

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

**FOR:** Jennifer Henderson Jason Ivy  
Kathy Smith Ridge Tardy

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:** July Cato

## Property Tax Rate Comparison

	<b>2022-2023</b>	<b>2021-2022</b>
Property Tax Rate:	\$0.710000/100	\$0.890000/100
No-New-Revenue Tax Rate:	\$0.699053/100	\$0.813228/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.351507/100	\$0.485811/100
Voter-Approval Tax Rate:	\$0.712211/100	\$1.021423/100
Debt Rate:	\$0.390000/100	\$0.442933/100

Total debt obligation for City of Grand Saline secured by property taxes: \$357,563

**CITY OF GRAND SALINE**

**ORDINANCE 2022-120**

**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 1<sup>ST</sup> DAY OF OCTOBER 2022, AND ENDING ON THE 30<sup>TH</sup> DAY OF SEPTEMBER 2023; 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 1<sup>st</sup> Day of October 2022, and ending on the 30<sup>th</sup> day of September 2023; and

**WHEREAS**, notice of public hearings upon said proposed annual budget has been July given as required by the law of the State of Texas and a public hearing was held and conducted by and before the City Council on the 13<sup>th</sup> Day of September, 2022;

**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:**

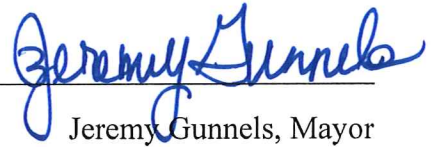
**Section 1.** That the proposed annual budget for the fiscal year of the City of Grand Saline, Texas, commencing on the 1<sup>st</sup> day of October, 2022, and ending on the 30<sup>th</sup> day of September, 2023, heretofore prepared and submitted to the City Council by the City Administrator be approved 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 2023 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 27<sup>th</sup> day of September, 2022.

  
\_\_\_\_\_  
Jeremy Gunnels, Mayor

Attest:

  
\_\_\_\_\_  
Melisa Milliorn, City Secretary/Assistant City Administrator

Melisa Milliorn, City Secretary/Assistant City Administrator



**ORDINANCE NO. 2022-121**

**AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF GRAND SALINE, TEXAS LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT FOR THE CITY OF GRAND SALINE, TEXAS FOR THE TAX YEAR 2022; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSE; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; PROVIDING A PUBLICATION CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING A REPEALER CLAUSE.**

\*\*\*\*\*

**BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF GRAND SALINE, TEXAS AS FOLLOWS:**

**I.**

That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Grand Saline, Texas upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation a tax of \$0.71 on each \$100.00 valuation of property, said tax being levied and apportioned to the specific purpose herein set forth.

1. For the Maintenance and Operations of the general government (General Fund), a rate of \$.39 on each \$100.00 valuation of property; and
2. For Interest and Sinking on debt issued for the support of general government, a rate of \$.32 on each \$100.00 valuation of property.

**II.**

That the taxes levied under this Ordinance shall be due October 1, 2022, and if not paid on or before January 31, 2023 shall become delinquent.

**III.**

All taxes shall become a lien upon the property against which assessed, and the Tax Assessor Collector of the City of Grand Saline is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and Ordinances of the City of Grand Saline and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the General Fund of the City of Grand Saline. All delinquent taxes shall bear interest from the date of the delinquency at the rate as prescribed by law.

**IV.  
PUBLICATION**

The City Secretary of the City of Grand Saline is hereby authorized to publish the caption of this Ordinance in the manner and for the length of time prescribed by law.

**V.  
SEVERABILITY**

The provisions of this Ordinance are severable, and if any sentence, section or other parts of this Ordinance should be found to be invalid, such invalidity shall not affect the remaining provisions, and the remaining provisions shall continue in full force and effect.

“THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR’S BUDGET BY AN AMOUNT OF \$18,657, WHICH IS 2.26 PERCENT INCREASE FROM LAST YEARS BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$6,513.”

**VI.  
REPEALER**

All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of said conflict.

On the following motion by Kathy Smith, seconded by Council Member Jennifer Henderson, I move to approve this Ordinance adopting a total ad valorem tax rate of \$0.71.

Council Member: KATHY SMITH	<u>yes</u>
Council Member: JASON IVY	<u>yes</u>
Council Member: JENNIFER HENDERSON	<u>yes</u>
Council Member: RIDGE TARDY	<u>yes</u>
Council Member: JULY CATO	_____

4 voted in favor of the motion, and

\_\_\_\_\_ voted against the motion.

Motion carried yes

PASSED, APPROVED and ADOPTED on this 27th day of September, 2022.

Jeremy Gunnels  
Jeremy Gunnels, Mayor

ATTEST:

Melisa Milliorn  
Melisa Milliorn, City Secretary



Year	CONSOLIDATED BOND SERIES												Total Debt Requirement
	2020 Sewer Plant Renovations Funding Date 10/01/2020			2021 PD Vehicle Loan Police Vehicles & Equipment			Limited Tax Note-Series 2016 Water Tower Rehab & Update			Non-Refunding Bond Series 2007			
	Principal	Interest	Total DS	Principal	Interest	Total DS	Principal	Interest	Total DS	Principal	Interest	Total DS	
2023	\$ 40,000.00	\$ -	\$ 40,000.00	\$ 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
2024	\$ 40,000.00	\$ -	\$ 40,000.00							\$ 156,000.00	\$ 42,262.20	\$ 198,262.20	\$ 238,262.20
2025	\$ 40,000.00	\$ -	\$ 40,000.00							\$ 166,000.00	\$ 34,582.50	\$ 200,582.50	\$ 240,582.50
2026	\$ 40,000.00	\$ -	\$ 40,000.00							\$ 171,000.00	\$ 26,545.05	\$ 197,545.05	\$ 237,545.05
2027	\$ 40,000.00	\$ -	\$ 40,000.00							\$ 181,000.00	\$ 18,149.85	\$ 199,149.85	\$ 239,149.85
2028	\$ 40,000.00	\$ -	\$ 40,000.00							\$ 190,000.00	\$ 9,301.50	\$ 199,301.50	\$ 239,301.50
2029	\$ 40,000.00	\$ -	\$ 40,000.00							\$ 100,000.00	\$ 2,385.00	\$ 102,385.00	\$ 142,385.00
2030	\$ 40,000.00	\$ -	\$ 40,000.00										
2031	\$ 40,000.00	\$ -	\$ 40,000.00										
<b>Total</b>	<b>\$ 360,000.00</b>	<b>\$ -</b>	<b>\$ 360,000.00</b>	<b>\$ 43,602.80</b>	<b>\$ 1,731.03</b>	<b>\$ 45,333.83</b>	<b>\$ 70,000.00</b>	<b>\$ 1,645.00</b>	<b>\$ 71,645.00</b>	<b>\$ 1,115,000.00</b>	<b>\$ 182,810.25</b>	<b>\$ 1,297,810.25</b>	<b>\$ 1,694,789.08</b>
	<b>TWDB</b>			<b>Southside Bank Tyler</b>			<b>Southside Bank Tyler</b>			<b>Wells Fargo</b>			

Account #	Description	2021-2022 Current	2022-2023 Working
01-00-43801	Current Ad Valorem Taxes	\$490,000.00	\$577,522.00
01-00-43802	Delinquent Ad Valorem Taxes	\$9,000.00	\$6,000.00
01-00-43803	Penalties and Interest on Ad Valorem Taxes	\$7,500.00	\$5,000.00
01-00-43804	Sales & Use Tax for Property Tax Reduction	\$145,000.00	\$183,333.33
01-00-43813	Sales & Use Tax	\$345,000.00	\$366,666.67
01-00-43814	Franchise Fees	\$105,000.00	\$95,000.00
01-00-43815	State Liquor Tax	\$1,000.00	\$1,250.00
01-00-43818	Rental Income EMS Christus Building/CIP/Richies	\$15,000.00	\$33,000.00
01-00-43820	GSYF Baseball Parks	\$1,400.00	\$1.00
01-00-43821	Open Records/Police Records	\$200.00	\$200.00
01-00-43831	Adm Fee From Water/ Wastewater	\$195,000.00	\$0.00
01-00-43832	Permits/Zoning & Site Fees	\$5,000.00	\$10,000.00
01-00-43833	Fees for Service-Bailiff	\$1,200.00	\$1,200.00
01-00-43835	Animal Registration Fees	\$150.00	\$150.00
01-00-43837	Credit Card Fees	\$0.00	\$0.00
01-00-43842	Traffic Fines - Moving Violations	\$80,000.00	\$100,000.00
01-00-43846	Note Proceeds	\$0.00	\$0.00
01-00-43850	Grant Income	\$0.00	\$0.00
01-00-43853	Contractual Pmts GSISD	\$46,795.17	\$0.00
01-00-43854	Contractual Pmts. from EDC	\$67,156.00	\$0.00
01-00-43855	Grants from State Govt.	\$0.00	\$0.00
01-00-43860	ETCOG Code Grant	\$5,000.00	\$0.00
01-00-43861	In Lieu of Taxation-Morton Salt	\$0.00	\$0.00
01-00-43863	Contribution for Park Maintenance	\$4,800.00	\$54,000.00
01-00-43870	ESD Training Building Office Rental	\$2,400.00	\$1,200.00
01-00-43871	Interest Income	\$1,500.00	\$2,800.00
01-00-43882	COVID 19	\$0.00	\$0.00
01-00-43885	Transfers from Other Funds	\$0.00	\$178,797.92
01-00-43886	Transfer to other funds	\$0.00	\$0.00
01-00-43887	Transfer To EMS Monthly	\$0.00	\$0.00
01-00-43899	Miscellaneous Income	\$10,000.00	\$10,000.00
01-00-43998	Gain/(Loss) from Sale of Assets	\$0.00	\$0.00
01-00-43999	Sale of Assett	\$0.00	\$0.00
01-11-43899	Miscellaneous Income	\$0.00	\$0.00
01-12-43853	Contractual Payments from GSISD (SRO)	\$0.00	\$111,488.32
01-12-43885	Transfers from Other Funds	\$311,772.30	\$0.00
01-14-43818	EDC Mowing Reimbursement	\$0.00	\$0.00
01-17-43940	Fine Revenue - MC	\$0.00	\$0.00
01-17-43941	Court Costs	\$0.00	\$0.00
01-17-43942	Municipal Court Building Security Fund	\$0.00	\$0.00
01-17-43943	Municipal Technology Fund	\$0.00	\$0.00
01-17-43944	Municipal Jury Funds	\$0.00	\$0.00
01-17-43945	Local Truancy Prevention and Diversion Fund	\$0.00	\$0.00
01-17-43946	Time Payment Reimbursement Fee	\$0.00	\$0.00
01-17-43947	Omnibase Reimbursement Fee	\$0.00	\$0.00
01-18-43854	Contractual Payments from EDC	\$0.00	\$30,186.02
01-22-43826	Swimming Pool - Regular/Party Fees	\$25,000.00	\$20,000.00



<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
01-22-43827	Pool admission & concession	\$5,000.00	\$20,000.00
01-22-43896	Pool-Swim Lessons	\$0.00	\$0.00
01-98-43854	Contractual Payments from EDC	\$0.00	\$32,470.46
03-30-43837	Credit Card Fees	\$0.00	\$0.00
03-30-43885	Transfers from Other Funds	\$216,000.00	\$0.00
03-30-43910	Water Sales	\$821,000.00	\$820,000.00
03-30-43912	Undistributed Water Revenue	\$0.00	\$0.00
03-30-43914	Tapping Fees	\$2,000.00	\$8,000.00
03-30-43916	Reconnection Charges	\$5,000.00	\$0.00
03-30-43990	NSF Checks	\$0.00	\$0.00
03-30-43991	NSF Charges	\$350.00	\$350.00
03-30-43999	Miscellaneous Income	\$5,000.00	\$12,000.00
03-40-43837	Credit Card Fees	\$0.00	\$0.00
03-40-43885	Transfers from Other Funds	\$40,000.00	\$0.00
03-40-43920	Waste Water Service Charge	\$408,500.00	\$400,000.00
03-40-43924	Tapping Fees	\$1,300.00	\$3,000.00
03-40-43999	Miscellaneous Income	\$2,000.00	\$2,000.00
06-00-43817	Sales Tax on Collections	\$25,500.00	\$25,500.00
06-00-43855	Solid Waste Grant (ETCOG)	\$4,000.00	\$4,000.00
06-00-43931	Solid Waste Collection	\$347,000.00	\$347,000.00
06-00-43981	Interest Income	\$0.00	\$0.00
07-00-43801	Current Year Ad Valorem Taxes	\$340,000.00	\$361,596.00
07-00-43802	Delinquent Ad Valorem Taxes	\$3,000.00	\$6,000.00
07-00-43803	Penalties and Interest on Ad Valorem Taxes	\$2,000.00	\$6,000.00
07-00-43871	Interest Income	\$1,000.00	\$1,000.00
07-00-43885	Transfer from Fund Balance	\$70,000.00	\$69,535.49
10-00-43842	Traffic Fines - Moving Violations	\$0.00	\$0.00
10-00-43845	Fees Added to Fines	\$0.00	\$0.00
10-00-43871	Interest Income	\$0.00	\$0.00
11-00-43871	Interest Income	\$0.00	\$0.00
11-00-43899	Drug Seizure Income	\$0.00	\$0.00
12-00-43816	Hotel Occupancy Tax	\$0.00	\$1,500.00
12-00-43871	Interest Income	\$0.00	\$0.00
13-00-43842	Traffic Fines - Moving Violations	\$0.00	\$0.00
13-00-43845	Fees Added to Fines	\$0.00	\$0.00
13-00-43871	Interest Income	\$0.00	\$0.00
20-00-43871	Interest Income	\$0.00	\$0.00
20-00-43885	Transfers from Other Funds	\$0.00	\$0.00
21-00-43871	Interest Income	\$0.00	\$0.00
21-00-43885	Transfers from Other Funds	\$0.00	\$0.00
22-00-43871	Interest Income	\$0.00	\$0.00
22-00-43885	Transfers from Other Funds	\$0.00	\$0.00
24-00-43871	Interest Income	\$0.00	\$0.00
24-00-43886	Transfer from other funds	\$0.00	\$0.00
25-00-43871	Interest Income	\$0.00	\$0.00
25-00-43885	Transfers from Other Funds	\$0.00	\$0.00
27-00-43871	Interest Income	\$0.00	\$0.00
27-00-43885	Transfers from Other Funds	\$0.00	\$0.00

<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
28-00-43850	Grant Income	\$0.00	\$0.00
29-00-43850	Grant Income	\$0.00	\$0.00
30-00-43850	Grant Income	\$0.00	\$0.00
31-00-43850	Grant Income	\$0.00	\$0.00
50-00-43865	Contributions for Main Street Special Project	\$0.00	\$0.00
50-00-43871	Interest Income	\$0.00	\$0.00
50-00-43991	NSF Checks & Charges	\$0.00	\$0.00
60-00-43882	COVID 19	\$0.00	\$0.00
80-80-43818	EMS Christus Building/CIP Rental	\$0.00	\$0.00
80-80-43819	EMS Membership	\$20,352.00	\$20,352.00
80-80-43823	EMS Delinquent Collections	\$0.00	\$0.00
80-80-43824	EMS Sale of Assets	\$0.00	\$0.00
80-80-43871	Interest Income	\$20.00	\$20.00
80-80-43884	Transfers From ESD#2 Board	\$0.00	\$0.00
80-80-43885	Transfers from Other Funds	\$0.00	\$0.00
80-80-43899	Miscellaneous Income	\$0.00	\$0.00
80-80-43998	Gain/(Loss) from Sale of Assets	\$0.00	\$0.00
82-90-43824	Fire Dept Sale of Assets	\$0.00	\$0.00
82-90-43855	Grant Revenues	\$0.00	\$0.00
82-90-43871	Interest Income	\$200.00	\$200.00
82-90-43884	Transfers From ESD#2 Board	\$140,000.00	\$140,000.00
82-90-43885	Transfers from Other Funds	\$0.00	\$0.00
82-90-43899	Misc Income	\$0.00	\$0.00
85-00-43871	Interest Income	\$0.00	\$0.00
85-00-43899	Miscellaneous Income	\$0.00	\$0.00
85-00-43999	Miscellaneous Income	\$0.00	\$0.00
86-00-43871	Interest Income	\$0.00	\$0.00
86-00-43899	Miscellaneous Income	\$0.00	\$0.00
01-00-54000	Principal Refunded	\$0.00	\$0.00
01-00-54881	Principal Payment	\$0.00	\$0.00
01-00-54882	Interest Expense	\$0.00	\$0.00
01-00-54997	Transfer to other funds	\$0.00	\$0.00
01-11-54110	Adm Salaries-regular	\$122,003.50	\$129,320.00
01-11-54210	Group Insurance	\$11,294.38	\$18,240.00
01-11-54220	Social Security	\$10,129.54	\$8,017.84
01-11-54230	TMRS Retirement	\$11,427.72	\$11,871.58
01-11-54231	Pension expense	\$0.00	\$0.00
01-11-54250	Unemployment Tax	\$540.00	\$180.00
01-11-54260	Workman's Compensation	\$348.20	\$400.43
01-11-54270	Certificate Pay	\$1,800.00	\$1,200.00
01-11-54280	Longevity Pay	\$3,024.00	\$200.00
01-11-54291	Vehicle Allowance	\$4,200.00	\$0.00
01-11-54293	Cell Allowance	\$0.00	\$0.00
01-11-54310	Office Supplies	\$3,000.00	\$2,500.00
01-11-54312	Postage	\$1,500.00	\$750.00
01-11-54320	Janitorial Supplies	\$800.00	\$750.00
01-11-54399	Miscellaneous Expense	\$1,000.00	\$0.00
01-11-54412	Election Expense	\$2,750.00	\$2,750.00

<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
01-11-54415	Mtc. On Building/Grounds	\$8,000.00	\$5,120.11
01-11-54430	Maint On Operating Equipment	\$4,000.00	\$4,000.00
01-11-54431	Mtc. On Furniture/Fixtures	\$500.00	\$0.00
01-11-54460	Electric Service	\$6,000.00	\$6,000.00
01-11-54466	Natural Gas Service	\$1,200.00	\$1,300.00
01-11-54468	Suddenlink & PHD & Frontier	\$17,500.00	\$25,000.00
01-11-54469	Website Build & Maintenance	\$1,500.00	\$1,000.00
01-11-54473	COVID 19	\$0.00	\$0.00
01-11-54480	Insurance--Property & Liability	\$15,996.66	\$18,396.16
01-11-54510	Travel & Training	\$6,000.00	\$10,000.00
01-11-54511	Employee Appreciation	\$4,000.00	\$2,000.00
01-11-54530	Dues & Subscriptions	\$1,800.00	\$1,000.00
01-11-54540	Match Main Street Grant	\$0.00	\$0.00
01-11-54541	Match Planning Grant	\$0.00	\$0.00
01-11-54570	Legal Fees	\$25,000.00	\$25,000.00
01-11-54571	Audit Fees	\$5,000.00	\$5,000.00
01-11-54575	Printing & Advertising	\$1,000.00	\$2,000.00
01-11-54578	Information Technology	\$60,000.00	\$40,000.00
01-11-54580	VZ Appraisal District--Tax Collection	\$21,000.00	\$24,191.87
01-11-54599	ETCOG-911 Contract	\$2,000.00	\$2,000.00
01-11-54600	Champion EMS Subsidy	\$0.00	\$0.00
01-11-54725	Building Improvements	\$10,000.00	\$0.00
01-11-54730	Office Furniture & Fixtures	\$2,000.00	\$1,000.00
01-11-54733	Operating Equipment	\$6,000.00	\$5,000.00
01-11-54881	Principal Payment	\$0.00	\$0.00
01-11-54882	Interest Payment	\$0.00	\$0.00
01-11-54890	2016 Qualified Tax Exempt Obligation	\$0.00	\$0.00
01-11-54900	Capital Outlay	\$0.00	\$0.00
01-12-54110	GSPD Salaries-regular	\$379,744.59	\$503,190.30
01-12-54120	GSPD Salaries-overtime	\$12,000.00	\$12,000.00
01-12-54210	Group Insurance	\$85,805.09	\$91,200.00
01-12-54220	Social Security	\$28,449.87	\$31,197.80
01-12-54230	TMRS Retirement	\$31,330.41	\$46,192.87
01-12-54250	Unemployment Tax	\$2,160.00	\$1,000.00
01-12-54260	Workmen's Compensation	\$9,571.40	\$11,007.11
01-12-54270	Certificate Pay	\$3,300.00	\$8,500.00
01-12-54280	Longevity Pay	\$1,440.00	\$1,440.00
01-12-54291	Transportation Allowance	\$0.00	\$0.00
01-12-54292	Uniform Allowance	\$0.00	\$0.00
01-12-54293	Cell Allowance	\$0.00	\$0.00
01-12-54310	Office Supplies	\$2,000.00	\$2,000.00
01-12-54312	Postage	\$280.00	\$280.00
01-12-54320	Janitorial Supplies	\$300.00	\$300.00
01-12-54330	Departmental Supplies	\$3,500.00	\$3,500.00
01-12-54350	Motor Vehicle Fuel	\$14,000.00	\$25,000.00
01-12-54390	Uniforms	\$2,200.00	\$3,400.00
01-12-54391	K-9 Unit	\$4,000.00	\$4,000.00
01-12-54399	Miscellaneous Expense	\$1,200.00	\$0.00

<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
01-12-54415	Mtc. on Building/Grounds	\$500.00	\$750.00
01-12-54420	Mtc. On Vehicles	\$6,500.00	\$6,500.00
01-12-54430	Mtc. On Operating Equipment	\$10,000.00	\$7,500.00
01-12-54431	Mtc. on Furniture/Fixtures	\$200.00	\$0.00
01-12-54432	Mtc. On Instruments/Apparatus	\$1,400.00	\$1,400.00
01-12-54455	Internet Service Verizon	\$1,000.00	\$0.00
01-12-54460	Electric Service	\$1,650.00	\$1,650.00
01-12-54466	Natural Gas Service	\$200.00	\$200.00
01-12-54468	Telephone Sv Fax	\$1,700.00	\$8,000.00
01-12-54469	Cell Phone For Game Camera	\$100.00	\$0.00
01-12-54480	Liability Insurance	\$12,235.92	\$14,071.31
01-12-54510	Travel	\$2,500.00	\$2,500.00
01-12-54530	Dues, Fees & Subscriptions	\$4,000.00	\$21,000.00
01-12-54570	Legal Fees	\$0.00	\$0.00
01-12-54575	Printing & Advertising	\$250.00	\$250.00
01-12-54714	Personal Protective Body Armor	\$2,000.00	\$2,000.00
01-12-54730	Office Furniture & Fixtures	\$500.00	\$500.00
01-12-54733	Operating Equipment	\$0.00	\$0.00
01-12-54735	Instruments and Apparatus	\$0.00	\$0.00
01-12-54741	Vehicles	\$0.00	\$0.00
01-13-54230	VFD Pension	\$2,000.00	\$6,300.00
01-13-54310	Office Supplies	\$0.00	\$0.00
01-13-54326	Personal Protective Equipment	\$0.00	\$0.00
01-13-54350	Fuel and Lubricants	\$0.00	\$0.00
01-13-54360	Chemical Supplies	\$0.00	\$0.00
01-13-54399	Miscellaneous Expense	\$0.00	\$0.00
01-13-54415	Mtc. On Building/Grounds	\$500.00	\$0.00
01-13-54420	Mtc. on Vehicles	\$0.00	\$0.00
01-13-54430	Mtc. On Operating Equipment	\$0.00	\$0.00
01-13-54432	Communication Equipment Maintenance	\$0.00	\$0.00
01-13-54460	Electric Service	\$0.00	\$0.00
01-13-54466	Natural Gas Service	\$0.00	\$0.00
01-13-54468	Telephone Service	\$0.00	\$0.00
01-13-54480	Insurance-Property & Liability	\$0.00	\$0.00
01-13-54510	Travel & Training	\$0.00	\$0.00
01-13-54570	Legal Services	\$2,000.00	\$2,000.00
01-13-54575	Advertising	\$0.00	\$0.00
01-13-54599	Transfer to EMS/Ambulance	\$0.00	\$0.00
01-13-54725	Building Improvements	\$0.00	\$0.00
01-13-54733	Operating Equipment	\$0.00	\$0.00
01-13-54735	Instruments and Apparatus	\$0.00	\$0.00
01-13-54900	Capital Outlay	\$0.00	\$0.00
01-13-54997	Transfer to other funds	\$0.00	\$0.00
01-14-54110	Salaries and Wages-regular	\$26,780.00	\$0.00
01-14-54120	Salaries and Wages-Overtime	\$1,950.00	\$0.00
01-14-54210	Group Insurance	\$10,725.64	\$0.00
01-14-54220	FICA	\$2,233.84	\$0.00
01-14-54230	TMRS Retirement	\$2,417.18	\$0.00

<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
01-14-54231	Pension expense	\$0.00	\$0.00
01-14-54250	Unemployment Tax	\$540.00	\$0.00
01-14-54260	Workmen's Compensation	\$1,653.54	\$0.00
01-14-54270	Certificate Pay	\$300.00	\$0.00
01-14-54280	Longevity Pay	\$120.00	\$0.00
01-14-54310	Office Supplies	\$250.00	\$0.00
01-14-54330	Departmental Supplies	\$1,000.00	\$500.00
01-14-54350	Fuel & Lubricants	\$6,200.00	\$3,000.00
01-14-54360	Chemicals	\$4,800.00	\$2,500.00
01-14-54370	Mtc. On Streets	\$36,000.00	\$36,000.00
01-14-54399	Miscellaneous Expenses	\$0.00	\$0.00
01-14-54420	Mtc. On Vehicles	\$2,000.00	\$2,000.00
01-14-54421	Heavy Equipment Repair and Maintenance	\$7,000.00	\$5,000.00
01-14-54430	Mtc. On Operating Equipment	\$0.00	\$0.00
01-14-54460	Electric Service	\$29,000.00	\$29,000.00
01-14-54480	Insurance-Liability & Property	\$4,889.00	\$5,866.80
01-14-54510	Travel/Training	\$1,000.00	\$0.00
01-14-54545	Uniform Cleaning	\$1,600.00	\$0.00
01-14-54572	Professional Services	\$0.00	\$0.00
01-14-54733	Operating Equipment	\$4,700.00	\$2,370.00
01-14-54741	Motor Vehicles	\$0.00	\$0.00
01-14-54742	Streets/System	\$205,000.00	\$200,000.00
01-14-54900	Capital Outlay	\$0.00	\$0.00
01-15-54110	Code Enforcement Salaries-regular	\$86,820.22	\$48,297.60
01-15-54120	Overtime	\$0.00	\$0.00
01-15-54210	Group Insurance	\$21,451.27	\$9,120.00
01-15-54220	Social Security	\$6,639.55	\$2,994.45
01-15-54230	TMRS Retirement	\$7,946.63	\$4,433.72
01-15-54250	Unemployment Tax	\$540.00	\$100.00
01-15-54260	Workmen's Compensation	\$219.25	\$219.25
01-15-54270	Certificate Pay	\$1,800.00	\$1,500.00
01-15-54280	Longevity Pay	\$840.00	\$250.00
01-15-54310	Office Supplies	\$100.00	\$100.00
01-15-54312	Postage	\$1,800.00	\$750.00
01-15-54320	Janitorial Supplies	\$0.00	\$0.00
01-15-54326	Operating Equipment	\$0.00	\$0.00
01-15-54330	Departmental Supplies	\$150.00	\$150.00
01-15-54350	Fuel & Lubricants	\$2,000.00	\$2,000.00
01-15-54390	Uniforms	\$0.00	\$0.00
01-15-54399	Miscellaneous Expense	\$100.00	\$0.00
01-15-54420	Maintance on Vehicles	\$150.00	\$1,500.00
01-15-54468	Telephone Service	\$0.00	\$0.00
01-15-54469	Cell Phone	\$0.00	\$0.00
01-15-54480	Liability Insurance	\$0.00	\$0.00
01-15-54510	Travel & Training	\$1,000.00	\$1,000.00
01-15-54530	Dues, Fees & Subscriptions	\$300.00	\$5,000.00
01-15-54575	Printing & Advertising	\$100.00	\$100.00
01-15-54733	Demo Houses	\$1,500.00	\$1,500.00

<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
01-15-54741	Motor Vehicles	\$0.00	\$0.00
01-16-54120	Salaries and Wages-Overtime	\$0.00	\$0.00
01-16-54280	Longevity Pay	\$24,000.00	\$0.00
01-16-54310	Office Supplies	\$0.00	\$0.00
01-16-54311	Medical Supplies	\$0.00	\$0.00
01-16-54312	Postage	\$0.00	\$0.00
01-16-54320	Janitorial Supplies	\$0.00	\$0.00
01-16-54326	Operating Equipment	\$0.00	\$0.00
01-16-54350	Fuel & Lubricants	\$500.00	\$0.00
01-16-54360	Chemical Supplies	\$0.00	\$0.00
01-16-54380	Feed	\$200.00	\$200.00
01-16-54399	Miscellaneous Expense	\$100.00	\$0.00
01-16-54415	Building Maintenance	\$0.00	\$0.00
01-16-54420	Motor Vehical Repair and Maintenance	\$0.00	\$0.00
01-16-54460	Electric Service	\$0.00	\$0.00
01-16-54466	Natural Gas Service	\$0.00	\$0.00
01-16-54469	Cell Phone	\$0.00	\$0.00
01-16-54480	Liability Insurance	\$75.00	\$0.00
01-16-54510	Travel & Training	\$200.00	\$0.00
01-16-54530	Dues and Memberships	\$0.00	\$0.00
01-16-54545	Uniforms	\$0.00	\$0.00
01-16-54567	Medical Services	\$12,000.00	\$12,000.00
01-16-54575	Printing & Advertising	\$0.00	\$0.00
01-17-54110	GSMC Salaries-regular	\$47,729.05	\$48,497.12
01-17-54116	GSMC Salaries-holiday	\$0.00	\$0.00
01-17-54210	Group Insurance	\$10,725.64	\$9,120.00
01-17-54220	Social Security	\$3,476.10	\$2,027.40
01-17-54230	TMRS Retirement	\$2,972.15	\$3,001.86
01-17-54231	Pension expense	\$0.00	\$0.00
01-17-54250	Unemployment Tax	\$270.00	\$90.00
01-17-54260	Workmen's Compensation	\$133.11	\$153.08
01-17-54270	Certificate Pay	\$300.00	\$900.00
01-17-54280	Longevity Pay	\$180.00	\$475.00
01-17-54310	Office Supplies	\$800.00	\$500.00
01-17-54312	Postage	\$500.00	\$250.00
01-17-54410	Judge-Part time	\$0.00	\$0.00
01-17-54411	Juror Expense	\$250.00	\$250.00
01-17-54468	Telephone Service	\$0.00	\$0.00
01-17-54510	Travel & Training	\$700.00	\$700.00
01-17-54530	Dues, Fees & Subscriptions	\$800.00	\$3,000.00
01-17-54570	Legal fees	\$4,500.00	\$4,500.00
01-18-54110	Salt Palace Salaries-regular	\$27,132.14	\$26,960.00
01-18-54210	Group Insurance	\$0.00	\$0.00
01-18-54220	Social Security	\$1,956.46	\$1,671.52
01-18-54230	TMRS Retirement	\$0.00	\$0.00
01-18-54250	Unemployment Tax	\$540.00	\$180.00
01-18-54260	Workmen's Compensation	\$76.96	\$82.98
01-18-54270	Certificate Pay	\$0.00	\$0.00

<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
01-18-54280	Longevity Pay	\$840.00	\$900.00
01-18-54310	Office Supplies	\$200.00	\$500.00
01-18-54312	Postage	\$100.00	\$0.00
01-18-54320	Janitorial Supplies	\$100.00	\$100.00
01-18-54330	Departmental Supplies	\$100.00	\$500.00
01-18-54399	Misc. Supplies	\$100.00	\$0.00
01-18-54460	Electric Service	\$2,400.00	\$2,400.00
01-18-54468	Telephone Service	\$500.00	\$0.00
01-18-54469	Cell Phone	\$0.00	\$0.00
01-18-54480	Insurance--Liability	\$1,232.76	\$1,479.31
01-18-54730	Furniture and Fixtures	\$1,500.00	\$750.00
01-19-54110	Library Salaries-regular	\$30,384.55	\$39,852.00
01-19-54210	Group Insurance	\$10,725.64	\$9,120.00
01-19-54220	FICA	\$2,192.02	\$2,471.44
01-19-54230	TMRS Retirement	\$2,547.12	\$3,181.97
01-19-54231	Pension expense	\$0.00	\$0.00
01-19-54250	Unemployment Tax	\$270.00	\$145.00
01-19-54260	Workmen's Compensation	\$96.74	\$111.25
01-19-54270	Certificate Pay	\$300.00	\$300.00
01-19-54280	Longevity Pay	\$600.00	\$100.00
01-19-54330	Departmental Supplies	\$0.00	\$4,700.00
01-19-54399	Other Supplies	\$10,500.00	\$4,800.00
01-19-54415	Building Maintenance	\$1,200.00	\$1,500.00
01-19-54460	Electric Service	\$0.00	\$1,200.00
01-19-54480	Insurance--Liability	\$459.78	\$528.75
01-19-54725	Building Improvements	\$800.00	\$500.00
01-19-54730	Furniture and Fixtures	\$600.00	\$400.00
01-20-54250	Unemployment Tax	\$0.00	\$0.00
01-20-54312	Postage	\$35.00	\$0.00
01-20-54320	Janitorial Supplies	\$35.00	\$0.00
01-20-54360	Chemical Supplies	\$325.00	\$325.00
01-20-54399	Miscellaneous Expense	\$200.00	\$0.00
01-20-54415	Mtc. On Building/Grounds	\$3,500.00	\$0.00
01-20-54460	Electric Service	\$3,500.00	\$3,500.00
01-20-54480	Liability Insurance	\$497.18	\$497.18
01-20-54725	Building Improvements	\$8,000.00	\$8,000.00
01-21-54110	Salaries and Wages-regular	\$0.00	\$12,720.00
01-21-54220	FICA	\$0.00	\$800.00
01-21-54230	TMRS Retirement	\$0.00	\$0.00
01-21-54260	Workmen's Compensation	\$329.60	\$379.04
01-21-54291	Transportation Allowance	\$0.00	\$0.00
01-21-54310	Office Supplies	\$300.00	\$300.00
01-21-54312	Postage	\$40.00	\$100.00
01-21-54320	Janitorial Supplies	\$20.00	\$0.00
01-21-54326	Operating Equipment	\$900.00	\$900.00
01-21-54330	Departmental Supplies	\$825.00	\$0.00
01-21-54350	Fuel & Lubricants	\$1,800.00	\$1,200.00
01-21-54385	Fire Safety Education (Community Ed)	\$175.00	\$175.00

<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
01-21-54386	Fire Codes	\$175.00	\$175.00
01-21-54390	Uniforms	\$525.00	\$525.00
01-21-54399	Misc.	\$125.00	\$0.00
01-21-54410	Contract Labor	\$14,090.40	\$0.00
01-21-54415	Building Maintenance	\$0.00	\$0.00
01-21-54430	Maint. On Operating Equipment	\$0.00	\$0.00
01-21-54431	Maint. On Furniture/Fixtures	\$0.00	\$0.00
01-21-54468	Telephone Service	\$300.00	\$0.00
01-21-54510	Travel/Training	\$1,000.00	\$2,000.00
01-21-54530	Dues and Subscriptions	\$200.00	\$200.00
01-21-54575	Printing & Advertising	\$50.00	\$50.00
01-21-54714	Personal Protective Body Armor	\$0.00	\$0.00
01-21-54730	Furniture & Fixtures	\$500.00	\$0.00
01-21-54733	Fire Extinguisher Program	\$2,000.00	\$2,000.00
01-22-54000	Pool Refunds	\$0.00	\$0.00
01-22-54110	Salary and Wages - Regular	\$18,353.57	\$25,000.00
01-22-54220	FICA	\$1,363.15	\$1,550.00
01-22-54250	Unemployment Tax	\$270.00	\$250.00
01-22-54260	Workmen's Compensation	\$499.55	\$500.00
01-22-54320	Janitorial Supplies	\$25.00	\$50.00
01-22-54360	Chemical Supplies	\$6,400.00	\$7,500.00
01-22-54380	Concession Supplies	\$2,500.00	\$3,000.00
01-22-54399	Other Supplies	\$0.00	\$1,500.00
01-22-54415	Building Maintenance	\$850.00	\$5,000.00
01-22-54430	Maint On Operating Equipment	\$3,400.00	\$5,000.00
01-22-54460	Electric Service	\$3,500.00	\$3,500.00
01-22-54468	Telephone Service	\$1,475.00	\$100.00
01-22-54480	Liability Insurance	\$456.07	\$524.48
01-22-54520	Education and Training	\$0.00	\$2,000.00
01-22-54575	Advertising	\$100.00	\$200.00
01-22-54725	Building Improvements	\$11,000.00	\$2,000.00
01-22-54733	Operating Equipment	\$1,500.00	\$1,500.00
01-23-54310	Office Supplies	\$150.00	\$0.00
01-23-54315	Postage	\$50.00	\$0.00
01-23-54320	Janitorial Supplies	\$25.00	\$0.00
01-23-54326	Operating Equipment	\$900.00	\$900.00
01-23-54330	Departmental Supplies	\$700.00	\$700.00
01-23-54350	Fuel & Lubricants	\$0.00	\$0.00
01-23-54385	Community Education	\$50.00	\$0.00
01-23-54386	EMC Manuals	\$150.00	\$150.00
01-23-54390	Uniforms	\$220.00	\$220.00
01-23-54399	Misc	\$200.00	\$0.00
01-23-54415	Building Maintenance	\$350.00	\$0.00
01-23-54430	Operating Equipment Repair and Maintenance	\$1,100.00	\$1,100.00
01-23-54431	Maintenance on Furniture / Fixtures	\$300.00	\$0.00
01-23-54510	Travel / Training	\$1,500.00	\$1,500.00
01-23-54530	Dues and Memberships	\$200.00	\$200.00
01-23-54575	Advertising	\$100.00	\$100.00



<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
01-23-54599	Matching Grant Funds	\$5,000.00	\$5,000.00
01-23-54714	Personal Protective Armor	\$800.00	\$800.00
01-23-54730	Generator and Siren Warning System	\$2,300.00	\$2,300.00
01-98-54110	Main Street Salaries-regular	\$47,258.34	\$46,640.00
01-98-54120	Salaries and Wages-Overtime	\$0.00	\$0.00
01-98-54210	Group Insurance	\$10,725.64	\$9,120.00
01-98-54220	FICA	\$3,500.00	\$2,891.68
01-98-54230	TMRS Retirement	\$3,300.00	\$4,281.55
01-98-54231	Pension expense	\$0.00	\$0.00
01-98-54250	Unemployment Tax	\$270.00	\$100.00
01-98-54260	Workmen's Compensation	\$128.11	\$128.11
01-98-54270	Certificate Pay	\$0.00	\$0.00
01-98-54280	Longevity Pay	\$0.00	\$100.00
01-98-54293	Cell Allowance	\$0.00	\$0.00
01-98-54310	Office Supplies	\$200.00	\$300.00
01-98-54312	Postage	\$65.00	\$100.00
01-98-54320	Janitorial Supplies	\$65.00	\$65.00
01-98-54330	Departmental Supplies	\$400.00	\$0.00
01-98-54399	Miscellaneous Expense	\$500.00	\$0.00
01-98-54415	Building Maintenance	\$500.00	\$1,500.00
01-98-54430	Mtc on Operating Equipment	\$1,500.00	\$1,500.00
01-98-54455	Internet Service	\$2,150.00	\$2,150.00
01-98-54460	Utilities	\$1,650.00	\$1,650.00
01-98-54468	Telephone Service	\$408.00	\$0.00
01-98-54469	Cell Phone	\$300.00	\$300.00
01-98-54480	Liability Insurance	\$450.00	\$450.00
01-98-54510	Travel & Training	\$700.00	\$700.00
01-98-54520	Tx Historical Com-Program Fee	\$535.00	\$535.00
01-98-54530	Dues and Memberships	\$450.00	\$450.00
01-98-54575	Printing & Advertising	\$600.00	\$600.00
01-98-54725	Lamp Post Project	\$0.00	\$0.00
01-98-54733	Operating Equipment	\$2,500.00	\$2,500.00
01-99-54720	Buildings	\$0.00	\$0.00
01-99-54887	Depreciation Expense	\$0.00	\$0.00
01-99-54999	Prior Period Adjustment	\$0.00	\$0.00
03-00-54882	Interest Expense-Bond	\$0.00	\$0.00
03-00-54883	Paying Agent Fees	\$0.00	\$0.00
03-00-54886	Bond Issuance Costs	\$0.00	\$0.00
03-00-54887	Depreciation Expense	\$0.00	\$0.00
03-30-54110	Water Salaries-regular	\$366,561.88	\$359,006.20
03-30-54120	Water Salaries-overtime	\$11,150.00	\$5,500.00
03-30-54210	Group Insurance	\$85,805.09	\$91,200.00
03-30-54220	Social Security	\$25,635.41	\$26,770.56
03-30-54230	TMRS Retirement	\$28,186.80	\$35,814.54
03-30-54231	Pension expense	\$0.00	\$0.00
03-30-54250	Unemployment Tax	\$2,295.00	\$990.00
03-30-54260	Workmen's Compensation	\$8,121.77	\$9,340.04
03-30-54270	Certificate Pay	\$5,700.00	\$3,000.00

<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
03-30-54280	Longevity Pay	\$4,710.00	\$2,300.00
03-30-54291	Vehicle Allowance	\$0.00	\$0.00
03-30-54293	Cell Allowance	\$0.00	\$0.00
03-30-54310	Office Supplies	\$1,800.00	\$1,500.00
03-30-54312	Postage	\$4,500.00	\$4,000.00
03-30-54320	Janitorial Supplies	\$100.00	\$200.00
03-30-54330	Departmental Supplies	\$3,200.00	\$7,500.00
03-30-54350	Fuel & Lubricants	\$6,000.00	\$9,000.00
03-30-54360	Chemicals	\$15,000.00	\$10,000.00
03-30-54399	Miscellaneous Expense	\$200.00	\$0.00
03-30-54415	Mtc. on Building/Grounds	\$800.00	\$2,500.00
03-30-54420	Mtc. on Vehicles	\$2,200.00	\$7,500.00
03-30-54421	Mtc. on Heavy Equipment	\$3,500.00	\$5,000.00
03-30-54430	Mtc. on Operating Equipment	\$3,000.00	\$10,000.00
03-30-54433	Mtc. on System	\$19,500.00	\$25,000.00
03-30-54451	Mtc. on Plant, Wells & Pumps	\$25,000.00	\$25,000.00
03-30-54455	Internet Service	\$1,000.00	\$0.00
03-30-54460	Electric Service	\$27,000.00	\$20,000.00
03-30-54466	Natural Gas Service	\$1,500.00	\$1,500.00
03-30-54468	Telephone Service	\$1,800.00	\$1,200.00
03-30-54469	Cell Phone	\$1,200.00	\$0.00
03-30-54480	Insurance--Liability & Property	\$8,142.29	\$9,770.75
03-30-54510	Travel & Training	\$1,800.00	\$5,000.00
03-30-54511	Employee Appreciation	\$1,500.00	\$1,500.00
03-30-54530	Dues, Fees & Subscriptions	\$3,500.00	\$3,500.00
03-30-54545	Uniforms, Boot, PPE	\$4,000.00	\$10,000.00
03-30-54564	Lab Analysis Fees	\$4,500.00	\$4,500.00
03-30-54569	Engineering Services	\$8,000.00	\$4,000.00
03-30-54571	Audit Fees	\$4,650.00	\$4,650.00
03-30-54573	Current Portion of LongTermDebt	\$233,829.23	\$100,000.00
03-30-54574	Admin Management Fee	\$60,000.00	\$0.00
03-30-54575	Printing & Advertising	\$1,200.00	\$500.00
03-30-54733	Other Operating Equipment	\$0.00	\$0.00
03-30-54753	Plant, Wells and Pumps	\$0.00	\$0.00
03-30-54760	WaterTower Rehab and Updates	\$0.00	\$0.00
03-30-54887	Depreciation Expense	\$0.00	\$0.00
03-30-54900	Capital Outlay	\$100,000.00	\$0.00
03-30-54997	Transfer to other funds	\$10,000.00	\$0.00
03-30-54999	Prior Period Adjustment	\$0.00	\$0.00
03-30-58500	Water Tower Future Project Savings	\$0.00	\$0.00
03-40-54110	Sewer Salaries-regular	\$60,737.04	\$80,461.98
03-40-54116	Sewer Salaries-holiday	\$0.00	\$1,777.44
03-40-54120	Salaries and Wages-Overtime	\$8,500.00	\$2,500.00
03-40-54210	Group Insurance	\$10,725.64	\$18,240.00
03-40-54220	FICA	\$5,011.52	\$5,416.72
03-40-54230	TMRS Retirement	\$5,219.83	\$6,687.65
03-40-54250	Unemployment Tax	\$270.00	\$180.00
03-40-54260	Workmen's Compensation	\$1,518.14	\$1,745.86

<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
03-40-54270	Certificate Pay	\$600.00	\$900.00
03-40-54280	Longevity Pay	\$300.00	\$250.00
03-40-54310	Office Supplies	\$1,800.00	\$1,200.00
03-40-54312	Postage	\$3,500.00	\$2,000.00
03-40-54320	Janitorial Supplies	\$100.00	\$100.00
03-40-54330	Departmental Supplies	\$2,000.00	\$2,500.00
03-40-54350	Fuel & Lubricants	\$5,500.00	\$8,000.00
03-40-54360	Chemicals	\$18,000.00	\$15,000.00
03-40-54399	Miscellaneous Expense	\$300.00	\$0.00
03-40-54415	Mtc. on Building/Grounds	\$1,000.00	\$10,000.00
03-40-54420	Mtc. on Vehicles	\$1,000.00	\$2,500.00
03-40-54421	Mtc. on Heavy Equipment	\$3,500.00	\$3,500.00
03-40-54430	Mtc. on Operating Equipment	\$15,000.00	\$20,000.00
03-40-54433	Mtc. On System	\$14,000.00	\$10,000.00
03-40-54453	Mtc. On Manholes	\$0.00	\$2,500.00
03-40-54455	Internet Service	\$925.00	\$0.00
03-40-54460	Electric Service	\$25,300.00	\$25,300.00
03-40-54468	Telephone Service	\$1,200.00	\$1,200.00
03-40-54469	Cell Phone	\$1,200.00	\$0.00
03-40-54480	Insurance--Property & Liability	\$2,518.81	\$5,500.00
03-40-54510	Travel & Training	\$1,500.00	\$1,500.00
03-40-54530	Dues, Fees & Subscriptions	\$4,500.00	\$3,500.00
03-40-54545	Uniforms, Boots, PPE	\$800.00	\$5,000.00
03-40-54564	Lab Analysis Fees	\$6,500.00	\$4,000.00
03-40-54569	Engineering Services	\$4,000.00	\$4,000.00
03-40-54570	Legal Services	\$1,000.00	\$0.00
03-40-54571	Audit Fees	\$3,150.00	\$3,150.00
03-40-54573	Current Portion of Long-Term Debt	\$77,943.08	\$77,943.08
03-40-54574	Admin Management Fee	\$85,000.00	\$35,000.00
03-40-54575	Printing & Advertising	\$600.00	\$300.00
03-40-54733	Operating equipment	\$0.00	\$5,000.00
03-40-54753	Plant, Wells and Pumps	\$10,000.00	\$35,000.00
03-40-54761	WW Imp-Replace clarifiers	\$0.00	\$0.00
03-40-54762	Share of New Server	\$0.00	\$0.00
06-00-54574	Administrative Services	\$0.00	\$0.00
06-60-54399	Misc.	\$0.00	\$0.00
06-60-54415	Removal of Brush and Debris (Creek)	\$26,000.00	\$8,000.00
06-60-54464	Solid Waste Hauling	\$268,000.00	\$324,000.00
06-60-54471	State Tax on Sanitation Charges	\$19,000.00	\$25,000.00
06-60-54472	Sales Tax to General Fund	\$5,000.00	\$5,000.00
06-60-54497	Transfer of Franchise Fee to General Fund	\$16,200.00	\$0.00
06-60-54571	Audit Fees	\$1,500.00	\$1,500.00
06-60-54573	Adm Trnsf to General Fund	\$40,000.00	\$0.00
06-60-54733	Operating Equipment	\$0.00	\$0.00
06-60-54762	Share of New Server	\$0.00	\$0.00
06-60-54875	Transfers Out	\$0.00	\$0.00
07-00-54878	2020 Sewer Plant Renovations	\$40,000.00	\$40,000.00
07-00-54879	2021 PD Vehicle Loan	\$45,333.83	\$45,333.83

<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
07-00-54880	2022 PD Vehicle Loan	\$0.00	\$69,535.49
07-00-54883	Paying Agent Fees	\$800.00	\$800.00
07-00-54884	2007 Bond Series Principal/Debt Service	\$199,154.80	\$200,584.15
07-00-54891	2016 Limited Tax Note	\$71,817.50	\$71,243.00
07-00-54893	2020 Qualified Tax Exempt Obligation	\$58,639.90	\$0.00
07-00-54997	Transfer to other funds	\$0.00	\$0.00
10-00-54399	Other Supplies	\$0.00	\$0.00
11-00-54399	Other Supplies	\$0.00	\$0.00
12-00-54399	Other Supplies	\$0.00	\$0.00
13-00-54399	Other Supplies	\$0.00	\$0.00
13-00-54520	Education and Training	\$0.00	\$0.00
20-00-54573	Administrative Transfer to General Fund	\$0.00	\$0.00
21-00-54573	Administrative Transfer to General Fund	\$0.00	\$0.00
22-00-54399	Other Supplies	\$0.00	\$0.00
22-00-54573	Administrative Transfer to General Fund	\$0.00	\$0.00
22-00-54997	Transfer to other funds	\$0.00	\$0.00
24-00-54399	Other Supplies	\$0.00	\$0.00
24-00-54573	Administrative Transfer to General Fund	\$0.00	\$0.00
24-00-54997	Trnsf to other funds	\$0.00	\$0.00
25-00-54997	Trnsf to other funds	\$0.00	\$0.00
27-00-54399	Other Supplies	\$0.00	\$0.00
27-00-54997	Transfer to other funds	\$0.00	\$0.00
28-00-54599	Planning Grant Expenses	\$0.00	\$0.00
29-00-54599	Other Services	\$0.00	\$0.00
30-00-54569	Engineering Services	\$0.00	\$0.00
30-00-54599	Other Services	\$0.00	\$0.00
31-00-54599	Main Street Grant Expenses	\$0.00	\$0.00
50-00-54312	Postage	\$0.00	\$0.00
50-00-54399	Other Supplies	\$0.00	\$0.00
50-00-54414	Building Rental	\$0.00	\$0.00
50-00-54460	Electric Service	\$0.00	\$0.00
50-00-54468	Telephone Service	\$0.00	\$0.00
50-00-54530	Dues and Memberships	\$0.00	\$0.00
50-00-54571	Audit Fees	\$0.00	\$0.00
50-00-54572	Other Professional Services	\$0.00	\$0.00
50-00-54575	Advertising	\$0.00	\$0.00
60-00-54345	Equipment Rental	\$0.00	\$0.00
60-00-54473	COVID 19	\$0.00	\$0.00
60-11-54140	Hazard Pay	\$0.00	\$0.00
60-11-54220	FICA	\$0.00	\$0.00
60-12-54140	Hazard Pay	\$0.00	\$0.00
60-12-54220	FICA	\$0.00	\$0.00
60-14-54140	Hazard Pay	\$0.00	\$0.00
60-14-54220	FICA	\$0.00	\$0.00
60-15-54140	Hazard Pay	\$0.00	\$0.00
60-15-54220	FICA	\$0.00	\$0.00
60-16-54220	FICA	\$0.00	\$0.00
60-17-54140	Hazard Pay	\$0.00	\$0.00

<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
60-17-54220	FICA	\$0.00	\$0.00
60-18-54140	Hazard Pay	\$0.00	\$0.00
60-18-54220	FICA	\$0.00	\$0.00
60-19-54140	Hazard Pay	\$0.00	\$0.00
60-30-54140	Hazard Pay	\$0.00	\$0.00
60-30-54220	FICA	\$0.00	\$0.00
60-40-54140	Hazard Pay	\$0.00	\$0.00
60-40-54220	FICA	\$0.00	\$0.00
60-98-54140	Hazard Pay	\$0.00	\$0.00
60-98-54220	FICA	\$0.00	\$0.00
80-80-54110	Salaries and Wages-regular	\$0.00	\$0.00
80-80-54120	Salaries and Wages-Overtime	\$0.00	\$0.00
80-80-54130	Salaries and Wages-Vacation Buy Back	\$0.00	\$0.00
80-80-54210	Group Insurance	\$0.00	\$0.00
80-80-54220	FICA	\$0.00	\$0.00
80-80-54230	TMRS Retirement	\$0.00	\$0.00
80-80-54250	Unemployment Tax	\$0.00	\$0.00
80-80-54260	Workmen's Compensation	\$0.00	\$0.00
80-80-54280	Longevity Pay	\$0.00	\$0.00
80-80-54310	Office Supplies	\$0.00	\$0.00
80-80-54311	Medical Supplies	\$0.00	\$0.00
80-80-54312	Postage	\$0.00	\$0.00
80-80-54320	Janitorial Supplies	\$0.00	\$0.00
80-80-54350	Motor Vehicle Fuel	\$0.00	\$0.00
80-80-54390	Clothing	\$0.00	\$0.00
80-80-54399	Misc.	\$0.00	\$0.00
80-80-54420	Maint. On Vehicles	\$0.00	\$0.00
80-80-54430	Maintenance on equipment	\$0.00	\$0.00
80-80-54460	Electric Service	\$0.00	\$0.00
80-80-54466	Natural Gas Service	\$0.00	\$0.00
80-80-54468	Telephone Service	\$0.00	\$0.00
80-80-54469	Cell Phone	\$0.00	\$0.00
80-80-54480	Liability Insurance	\$0.00	\$0.00
80-80-54510	Travel & Training	\$0.00	\$0.00
80-80-54530	Dues & Subscriptions	\$0.00	\$0.00
80-80-54545	Uniform Cleaning	\$0.00	\$0.00
80-80-54571	Audit Fees	\$0.00	\$0.00
80-80-54572	Professional Services,Champion	\$17,808.00	\$17,808.00
80-80-54573	Current Portion of Long-Term Debt	\$0.00	\$0.00
80-80-54575	Printing & Advertising	\$0.00	\$0.00
80-80-54576	Medical Services	\$0.00	\$0.00
80-80-54733	Other Office Equipment	\$0.00	\$0.00
80-80-54741	Ambulance Payment	\$0.00	\$0.00
80-80-54875	Transfers Out	\$0.00	\$0.00
80-80-54882	Interest Payment	\$0.00	\$0.00
80-80-54887	Depreciation Expense	\$0.00	\$0.00
80-80-54997	Transfer to ESD#2 Fire Dept.	\$0.00	\$0.00
82-90-54230	Fire Pension Fund	\$6,000.00	\$6,400.00

<b>Account #</b>	<b>Description</b>	<b>2021-2022 Current</b>	<b>2022-2023 Working</b>
82-90-54260	Workmen's Compensation	\$1,500.00	\$1,500.00
82-90-54310	General Office Supplies	\$450.00	\$450.00
82-90-54312	Postage	\$50.00	\$50.00
82-90-54326	Personal Protective Equipment	\$21,000.00	\$18,000.00
82-90-54330	Departmental Supplies	\$1,000.00	\$1,000.00
82-90-54350	Fuel & Lubricants	\$5,000.00	\$8,000.00
82-90-54385	Fire Safety Education	\$2,000.00	\$2,000.00
82-90-54399	Misc	\$1,500.00	\$500.00
82-90-54415	Maint. On Bldg. & Grounds	\$2,200.00	\$3,200.00
82-90-54420	Maint. On Vehicles	\$30,000.00	\$27,200.00
82-90-54422	Fire Equipment Repair/Maintenance	\$4,000.00	\$5,000.00
82-90-54430	Maint On Operating Equipment	\$2,500.00	\$2,500.00
82-90-54432	Communication Equipment Maint.	\$5,200.00	\$5,200.00
82-90-54460	Electric Service	\$3,000.00	\$3,000.00
82-90-54466	Natural Gas Service	\$400.00	\$400.00
82-90-54468	Telephone Service	\$400.00	\$400.00
82-90-54480	Insurance	\$6,400.00	\$7,800.00
82-90-54510	Travel & Training	\$14,300.00	\$14,100.00
82-90-54530	Dues & Subscriptions	\$2,800.00	\$3,000.00
82-90-54570	Legal Services	\$0.00	\$0.00
82-90-54571	Audit Fees	\$0.00	\$0.00
82-90-54572	Professional Services	\$0.00	\$0.00
82-90-54573	Current Portion of Long-Term Debt-E1	\$0.00	\$0.00
82-90-54574	Personnel ID - Apparel	\$2,000.00	\$2,000.00
82-90-54575	Printing & Advertising	\$300.00	\$300.00
82-90-54599	Other Services	\$0.00	\$0.00
82-90-54720	Buildings	\$0.00	\$0.00
82-90-54725	Building Improvements	\$1,000.00	\$1,000.00
82-90-54730	Maintenance Contract	\$2,000.00	\$2,000.00
82-90-54733	Operating Equipment	\$25,000.00	\$25,000.00
82-90-54734	Rescue Equipment	\$0.00	\$0.00
82-90-54735	Instruments and Apparatus	\$0.00	\$0.00
82-90-54741	Fire Vehicles	\$0.00	\$0.00
82-90-54997	Transfer to other funds	\$0.00	\$0.00
85-00-54399	Other Supplies	\$0.00	\$0.00
86-00-54399	Other Supplies	\$0.00	\$0.00