

City of Grand Saline Fiscal Year 2023-2024 Budget Cover Sheet September 19, 2023

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

FOR: Kathy Smith, Leah Erwin, Brandi Morris, Aaron Miller

AGAINST: None

PRESENT and not voting: None

ABSENT: July Cato

PROPERTY TAX RATE COMPARISON

	2023-2024	2022-2023
Property Tax Rate:	\$0.710000/100	\$0.710000/100
No-New-Revenue Tax Rate:	\$0.635986/100	\$0.699053/100
No-New-Revenue-M & O Tax Rate:	\$0.349757/100	\$0.351507/100
Voter-Approval Tax Rate:	\$1.661540/100	\$0.712211/100
Debt Rate:	\$0.201169/100	\$0.390000/100

CITY OF GRAND SALINE

ORDINANCE 2023-121

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 2023, AND ENDING ON THE 30TH 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 1st day October 2023, and ending on the 30th day of September, 2024; and

WHEREAS, notice of public hearings upon said proposed annual budget has been 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 19th day of September, 2023;

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, 2023, and ending on the 30th day of September, 2024, 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.

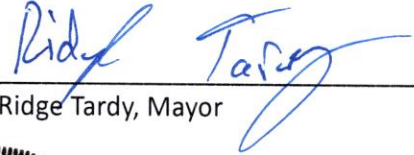
Section 2. That the City Administrator has the authority to increase the budgeted expenditures for Fiscal Year 2024 in an amount equal to the total of all encumbered funds as of September 30, 2023, in accordance with generally accepted accounting principles for governmental entities.

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 19th day of September, 2023.

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Ridge Tardy, Mayor

Attest:


Beverley Pearson, City Secretary



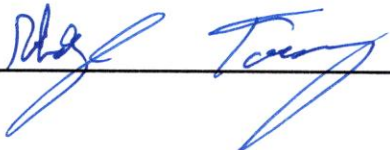
Ordinance 2023-120

APPROVAL OF 2023 TAX ROLL

THE 2023 TAX ROLL FOR
City of Grand Saline

IS HEREBY APPROVED BY THE ENTITY'S GOVERNING BODY:

TOTAL TAX LEVY: \$. 71000

Signature: 



Title: MAYOR

Date: September ^{25th} ~~19~~, 2023

	A	B	C	D	E	F	G	H	I	J
1	General Fund		FY21 Actual	FY22 Actual	FY23 Adopted/ Amended	FY23 YTD 07/26/23	FY23 Projected	Proposed FY24	Change	Notes
2										
3	REVENUES									
4	00-UNDEPARTMENTALIZED									
5	Property Tax									
6	01-00-43801	Current Ad Valorem Taxes	516,764	471,116	577,522	518,462	518,470	710,897	133,375	
7	01-00-43802	Delinquent Ad Valorem Taxes	11,912	6,543	6,000	15,265	15,270	16,653	10,653	
8	01-00-43803	Penalties and Interest on Ad Valorem Taxes	17,782	5,927	5,000	12,192	12,200	13,301	8,301	
9	01-00-43804	Sales & Use Tax for Property Tax Reduction	12,815	(12,815)	183,333	178,936	178,940	197,620	14,287	
10		Total Property Taxes	559,273	470,771	771,855	724,855	724,880	938,470	166,615	
11	Sales Tax									
12	01-00-43813	Sales & Use Tax	600,250	550,038	366,667	364,214	437,060	395,241	28,574	
13	01-00-43815	State Liquor Tax	934	1,632	1,250	1,480	1,780	1,500	250	
14		Total Sales Tax	601,184	551,670	367,917	365,694	438,840	396,741	28,824	
15	Other Non-Departmental Revenues									
16	01-00-43814	Franchise Fees	69,596	91,074	95,000	89,655	107,590	96,000	1,000	
17	01-00-43818	Rental Income EMS Christus Building/CIP/Richies	21,750	22,750	33,000	32,230	38,680	33,000	-	
18	01-00-43820	Rental Income from GSYF/Chamber of Commerce	-	-	1	1	10	2	1	
19	01-00-43821	Open Records/Police Records	363	189	200	262	320	300	100	
20	01-00-43822	Current Long Term Debt						264,012		
21	01-00-43831	Late Admin Fee From Water/ Wastewater	15,736	15,115	35,000	19,179	23,020	53,452	18,452	
22	01-00-43832	Permits/Zoning & Site Fees	11,626	7,580	10,000	4,644	5,580	5,000	(5,000)	
23	01-00-43835	Animal Registration Fees	-	360	150	405	490	400	250	
24	01-00-43837	Credit Card Fees	-	-	-	10	20	-	-	
25	01-00-43863	Contribution for Park Maintenance	4,428	4,278	54,000	3,970	4,770	4,000	(50,000)	
26	01-00-43870	ESD Training Building Office Rental	-	940	1,200	1,200	1,440	1,200		
27	01-00-43871	Interest Income	3,497	3,119	2,800	2,390	2,870	3,000	200	
28	01-00-43899	Miscellaneous Income	91,053	10,641	10,000	4,012	4,820	5,000	(5,000)	
29	01-00-43999	Sale of Asset	18,251	12	-	200	240	-	-	
30	06-00-43855	ETCOG Code Grant	18,000	5,000	-	3,000	3,600	-	-	
31		Total Other Non-Departmental Rev	254,298	161,058	241,351	161,158	193,450	465,366	(39,997)	
32	Transfers									
33	01-00-43883	Admin fee transferred from Water						18,000		
34	01-00-43884	Transfer from other funds						25,163		
35	01-00-43885	Transfer from Solid Waste Sales Tax	1,420,363	(5,981)	312,229	602,943	602,950	9,160	(303,069)	
36	01-00-43886	Transfer to other funds	276,804	(1,205,948)	-	300,000	300,000	-	-	
37	01-00-43887	Transfer To EMS Monthly	2,151	4,418	-	(192)	(200)			
38		Total Transfers	1,699,317	(1,207,511)	312,229	902,751	902,750	52,323	(303,069)	
39		00-UNDEPARTMENTALIZED TOTAL	3,114,072	(24,012)	1,693,352	2,154,457	2,259,920	1,852,900	(147,627)	
40	11-ADMINISTRATION									
41	01-11-43899	Miscellaneous Income	17,242	(14)	-	(106)	(130)			
42		11-ADMINISTRATION TOTAL	17,242	(14)	-	(106)	(130)	-	-	
43	12-POLICE									
44	01-12-43853	Contractual Payments from GSISD (SRO)	-	-	111,488	91,090	109,310	259,162	147,674	

	A	B	C	D	E	F	G	H	I	J
1	General Fund		FY21 Actual	FY22 Actual	FY23 Adopted/ Amended	FY23 YTD 07/26/23	FY23 Projected	Proposed FY24	Change	Notes
45	01-12-43885	Transfers from Other Funds	110,622	(189)	-	-	-	-	-	
46		12-POLICE TOTAL	110,622	(189)	111,488	91,090	109,310	259,162	147,674	
47	17-MUNICIPAL COURT									
48	01-17-43940	Fine Revenue - MC	-	31,585	100,000	25,602	30,730	31,000	(69,000)	
49	01-17-43941	Court Costs	-	6,240	-	(4,706)	(5,650)	-	-	
50	01-17-43942	Municipal Court Building Security Fund	-	1,040	-	266	-	-	-	
51	01-17-43943	Municipal Technology Fund	-	860	-	149	-	-	-	
52	01-17-43944	Municipal Jury Funds	-	21	-	16	-	-	-	
53	01-17-43945	Local Truancy Prevention and Diversion Fund	-	1,040	-	800	-	-	-	
54	01-17-43946	Time Payment Reimbursement Fee	-	377	-	615	-	-	-	
55	01-17-43947	Omnibase Reimbursement Fee	-	282	-	30	-	-	-	
56		17-MUNICIPAL COURT TOTAL	-	41,445	100,000	22,773	25,080	31,000	(69,000)	
57	18-SALT PALACE									
58	01-18-43854	Contractual Payments from EDC	-	-	30,186	15,767	15,770	27,769	(2,417)	
59		18-SALT PALACE TOTAL	-	-	30,186	15,767	15,770	27,769	(2,417)	
60	22-POOL									
61	01-22-43826	Swimming Pool - Regular/Party Fees	17,052	14,072	20,000	15,119	18,150	15,000	(5,000)	
62	01-22-43827	Pool admission & concession	23,916	21,723	20,000	22,123	26,550	21,000	1,000	
63	01-22-43896	Pool-Swim Lessons	-	-	-	2,990	3,590	3,000	3,000	
64		22-POOL TOTAL	40,968	35,795	40,000	40,233	48,290	39,000	(1,000)	
65	98-MAIN STREET PROGRAM									
66	01-98-43854	Contractual Payments from EDC	-	-	32,470	27,162	32,600	24,253	(8,218)	
67		98-MAIN STREET PROGRAM TOTAL	-	-	32,470	27,162	32,600	24,253	(8,218)	
68										
69	Total General Fund Revenues		3,282,904	53,025	2,007,497	2,351,376	2,490,840	2,234,084	(80,588)	
70										
71	EXPENDITURES									
72										
73	00-Undedepartmentalized									
74	01-00-54000	Principal Refunded	-	2,053	-	(71)	(80)	-	-	
75	01-00-54211	HRA Reimbursement/Cobra Administration	-	-	-	-	-	15,000	-	
76	01-00-54997	Transfer to other funds	-	-	-	-	-	-	-	
77		00-Undedepartmentalized TOTAL	-	2,053	-	(71)	(80)	15,000	-	
78	11-Administration									
79	01-11-54110	Adm Salaries-regular	112,372	143,765	129,320	112,501	146,260	123,800	(5,520)	
80	01-11-54210	Group Insurance	905	11,044	18,240	17,684	22,990	23,950	5,710	
81	01-11-54220	Social Security	9,357	11,564	8,018	8,955	11,650	9,653	1,635	
82	01-11-54230	TMRS Retirement	9,630	13,060	11,872	11,381	14,800	12,555	683	
83	01-11-54250	Unemployment Tax	391	144	180	30	40	126	(54)	
84	01-11-54260	Workman's Compensation	348	337	400	352	470	400	(0)	
85	01-11-54270	Certificate Pay	1,100	975	1,200	1,125	680	1,800	600	
86	01-11-54280	Longevity Pay	1,775	1,900	200	200	200	700	500	
87	01-11-54310	Office Supplies	5,546	2,526	2,500	2,485	2,990	3,000	500	

	A	B	C	D	E	F	G	H	I	J
1	General Fund		FY21 Actual	FY22 Actual	FY23 Adopted/ Amended	FY23 YTD 07/26/23	FY23 Projected	Proposed FY24	Change	Notes
88	01-11-54312	Postage	387	439	750	515	620	750	-	
89	01-11-54320	Janitorial Supplies	535	459	750	643	780	750	-	
90	01-11-54385	Council Expense				-		1,200		
91	01-11-54399	Other Supplies	8,937	1,555	-	1,966	2,360	2,500	2,500	
92	01-11-54412	Election Expense	3,015	1,509	2,750	3,279	3,280	3,500	750	
93	01-11-54415	Mtc. On Building/Grounds	8,787	10,447	5,120	3,694	4,440	4,000	(1,120)	
94	01-11-54430	Maint On Operating Equipment	2,638	3,593	4,000	2,888	3,470	4,000	-	
95	01-11-54460	Electric Service	7,865	5,931	6,000	4,532	5,440	5,500	(500)	
96	01-11-54466	Natural Gas Service	1,200	1,049	1,300	504	610	700	(600)	
97	01-11-54468	Suddenlink & PHD & Frontier	27,603	28,680	25,000	26,125	31,350	28,000	3,000	
98	01-11-54469	Website Build & Maintenance	395	1,795	1,000	4,504	5,410	1,000	-	
99	01-11-54480	Insurance--Property & Liability	8,649	12,339	18,396	14,881	17,860	19,650	1,254	
100	01-11-54510	Travel & Training	2,290	3,963	10,000	6,509	7,820	3,000	(7,000)	
101	01-11-54511	Employee Appreciation	5,362	2,608	2,000	1,352	1,630	2,000	-	
102	01-11-54530	Dues & Subscriptions	6,255	3,527	1,000	3,002	3,610	2,500	1,500	
103	01-11-54540	Match Main Street Grant	-	-	-	3,108	3,730		-	
104	01-11-54541	Match Planning Grant	-	79,996	-	-	-		-	
105	01-11-54570	Legal Fees	29,933	34,666	25,000	36,254	20,000	20,000	(5,000)	
106	01-11-54571	Audit Fees	10,010	9,991	5,000	7,171	7,180	15,000	10,000	
107	01-11-54575	Printing & Advertising	950	3,183	2,000	1,578	1,900	1,800	(200)	
108	01-11-54578	Information Technolgy	70,294	62,622	40,000	37,944	45,540	60,000	20,000	
109	01-11-54580	VZ Appraisal District--Tax Collection	26,830	22,376	24,192	15,918	19,110	21,225	(2,967)	
110	01-11-54599	ETCOG-911 Contract	-	5,744	2,000	-	-	2,000	-	
111	01-11-54730	Office Furniture & Fixtures	210	-	1,000	-	-	-	(1,000)	
112	01-11-54733	Operating Equipment	162	-	5,000	100	120	5,000	-	
113		11-Administration TOTAL	363,732	481,787	354,188	331,179	386,340	380,059	24,671	
114	12-Police									
115	01-12-54110	GSPD Salaries-regular	398,081	432,375	503,190	411,201	534,570	602,907	99,716	
116	01-12-54120	GSPD Salaries-overtime	5,190	10,242	12,000	16,050	20,870	12,000	-	
117	01-12-54210	Group Insurance	49,732	75,958	91,200	65,737	85,460	132,450	40,800	
118	01-12-54220	Social Security	30,607	33,845	31,198	31,656	41,160	47,009	15,812	
119	01-12-54230	TMRS Retirement	31,511	38,326	46,193	40,480	52,630	61,143	14,950	
120	01-12-54250	Unemployment Tax	2,333	82	1,000	96	130	615	(386)	
121	01-12-54260	Workmen's Compensation	9,543	11,199	11,007	9,686	12,920	11,050	43	
122	01-12-54270	Certificate Pay	3,350	9,675	8,500	6,400	3,840	8,100	(400)	
123	01-12-54280	Longevity Pay	1,300	1,600	1,440	1,300	1,300	1,800	360	
124	01-12-54310	Office Supplies	952	1,950	2,000	989	1,190	1,500	(500)	
125	01-12-54312	Postage	711	242	280	188	230	200	(80)	
126	01-12-54320	Janitorial Supplies	176	326	300	424	510	500	200	
127	01-12-54330	Departmental Supplies	4,161	1,612	3,500	3,378	4,060	4,000	500	
128	01-12-54350	Fuel & Lubricants	19,447	32,582	25,000	24,347	29,220	26,000	1,000	
129	01-12-54390	Uniforms	4,988	1,426	3,400	4,017	4,830	4,500	1,100	
130	01-12-54391	K-9 Unit	7,814	2,633	4,000	938	1,130	2,500	(1,500)	

	A	B	C	D	E	F	G	H	I	J
1	General Fund		FY21 Actual	FY22 Actual	FY23 Adopted/ Amended	FY23 YTD 07/26/23	FY23 Projected	Proposed FY24	Change	Notes
131	01-12-54399	Other Supplies	2,879	396	-	224	270	600	600	
132	01-12-54415	Mtc. on Building/Grounds	8,256	614	750	-	-	500	(250)	
133	01-12-54420	Mtc. On Vehicles	6,602	15,815	6,500	13,854	16,630	15,000	8,500	
134	01-12-54430	Mtc. On Operating Equipment	8,395	6,850	7,500	4,308	5,170	8,000	500	
135	01-12-54432	Mtc. On Instruments/Apparatus	1,492	-	1,400	98	120	500	(900)	
136	01-12-54460	Electric Service	161	765	1,650	1,261	1,520	2,000	350	
137	01-12-54466	Natural Gas Service	75	231	200	402	490	500	300	
138	01-12-54468	Telephone Sv Fax	8,105	9,234	8,000	7,916	9,500	8,600	600	
139	01-12-54480	Liability Insurance	14,314	16,387	14,071	12,312	14,780	16,300	2,229	
140	01-12-54510	Travel & Training	2,823	4,586	2,500	1,504	1,810	2,500	-	
141	01-12-54530	Dues, Fees & Subscriptions	19,237	22,542	21,000	13,582	16,300	18,000	(3,000)	
142	01-12-54714	Personal Protective Body Armor	3,322	-	2,000	2,409	2,900	3,000	1,000	
143	01-12-54730	Office Furniture & Fixtures	-	180	500	170	210	500	-	
144	01-12-54733	Operating Equipment	-	8,400	-	(11,431)	(13,720)	41,000	41,000	
145	01-12-54741	Vehicles	-	-	69,535	-	-	-	(69,535)	
146		12-Police TOTAL	645,557	740,072	879,815	663,499	850,030	1,033,273	153,008	

	A	B	C	D	E	F	G	H	I	J
1	General Fund		FY21 Actual	FY22 Actual	FY23 Adopted/ Amended	FY23 YTD 07/26/23	FY23 Projected	Proposed FY24	Change	Notes
147	13-Fire									
148	01-13-54230	VFD Pension	-	12,050	6,300	-	-	6,300	-	
149		13-Fire TOTAL	-	12,050	6,300	-	-	6,300	-	
150	14-Public Works - Streets									
151	01-14-54330	Departmental Supplies	361	244	500	429	520	500	-	
152	01-14-54350	Fuel & Lubricants	5,784	10,334	3,000	8,033	9,640	10,000	7,000	
153	01-14-54360	Chemicals	122	-	2,500	2,383	2,860	2,800	300	
154	01-14-54370	Mtc. On Streets	106,182	32,121	29,837	28,482	34,180	36,000	6,163	
155	01-14-54420	Mtc. On Vehicles	465	264	2,000	1,301	1,570	2,000	-	
156	01-14-54421	Heavy Equipment Repair and Maintenance	3,613	2,963	5,000	787	950	2,500	(2,500)	
157	01-14-54430	Mtc. On Operating Equipment	488	790	-	574	690	600	600	
158	01-14-54460	Electric Service	32,132	31,914	29,000	30,087	36,110	32,300	3,300	
159	01-14-54480	Insurance/Property & Liability				5,133		6,800		
160	01-14-54733	Operating Equipment	562	-	2,370	-	-		(2,370)	
161	01-14-54742	Streets/System	2,001	188,555	206,163	-	-	212,539	6,376	
162		14-Public Works - Streets TOTAL	151,711	267,186	280,370	77,209	86,520	306,039	18,869	

	A	B	C	D	E	F	G	H	I	J
1	General Fund		FY21 Actual	FY22 Actual	FY23 Adopted/ Amended	FY23 YTD 07/26/23	FY23 Projected	Proposed FY24	Change	Notes
163	15-Code Enforcement									
164	01-15-54110	Code Enforcement Salaries-regular	30,574	45,770	48,298	41,103	53,440	47,396	(902)	
165	01-15-54210	Group Insurance	6,047	8,633	9,120	6,997	9,100	11,450	2,330	
166	01-15-54220	Social Security	3,064	3,534	2,994	3,267	4,250	3,696	701	
167	01-15-54230	TMRS Retirement	3,212	4,001	4,434	4,088	5,320	4,807	373	
168	01-15-54250	Unemployment Tax	196	9	100	9	20	48	(52)	
169	01-15-54260	Workmen's Compensation	213	135	219	193	260	220	1	
170	01-15-54270	Certificate Pay	-	1,025	1,500	1,500	900	1,800	300	
171	01-15-54280	Longevity Pay	600	150	250	100	100	150	(100)	
172	01-15-54312	Postage	896	223	750	720	870	1,000	250	
173	01-15-54314	Lien/Mowing	-	931	-	-	-	1,500	1,500	
174	01-15-54350	Fuel & Lubricants	4,406	3,044	2,000	2,588	3,110	3,000	1,000	
175	01-15-54420	Maintance on Vehicles	14	1,058	1,500	326	400	1,500	-	
176	01-15-54510	Travel & Training	600	-	1,000	661	800	1,000	-	
177	01-15-54530	Dues, Fees & Subscriptions	5,000	5,000	5,000	5,000	6,000	5,000	-	
178	01-15-54733	Demo Houses	1,197	-	1,500	7,495	9,000		(1,500)	
179		15-Code Enforcement TOTAL	56,018	73,514	78,665	74,047	93,570	82,566	3,901	
180	16-Animal Control									
181	01-16-54380	Feed						200		
182	01-16-54555	Animal Impoundment Fees	-	-	-	-	-	12,000	12,000	
183		16-Animal Control TOTAL	-	-	-	-	-	12,200	12,000	
184	17-Municipal Court									
185	01-17-54110	GSMC Salaries-regular	38,724	40,779	48,497	24,531	31,900	46,532	(1,966)	
186	01-17-54210	Group Insurance	12,149	13,269	9,120	5,095	6,630	11,450	2,330	
187	01-17-54220	Social Security	2,936	3,214	2,027	1,766	2,300	3,544	1,516	
188	01-17-54230	TMRS Retirement	2,163	2,575	3,002	931	1,220	3,071	69	
189	01-17-54250	Unemployment Tax	317	9	90	9	20	46	(44)	
190	01-17-54260	Workmen's Compensation	125	239	153	135	180	120	(33)	
191	01-17-54270	Certificate Pay	725	850	900	350	210	25	(875)	
192	01-17-54280	Longevity Pay	150	50	475	50	50	50	(425)	
193	01-17-54310	Office Supplies	556	239	500	313	380	1,000	500	
194	01-17-54312	Postage	72	147	250	140	170	250	-	
195	01-17-54411	Juror Expense	72	(6)	250	(24)	(30)	250	-	
196	01-17-54510	Travel & Training	200	350	700	638	770	1,500	800	
197	01-17-54530	Dues, Fees & Subscriptions	75	12,893	3,000	3,000	3,600	6,000	3,000	
198	01-17-54570	Legal fees	5,125	3,655	4,500	3,568	4,290	4,500	-	
199		17-Municipal Court TOTAL	63,388	78,261	73,464	40,502	51,690	78,338	4,873	
200	18-Salt Palace									
201	01-18-54110	Salt Palace Salaries-regular	23,859	26,871	26,960	23,186	30,150	27,769	809	
202	01-18-54220	Social Security	1,898	2,211	1,672	1,923	2,570	2,124	452	
203	01-18-54250	Unemployment Tax	560	217	180	19	30	28	(152)	
204	01-18-54260	Workmen's Compensation	91	188	83	73	50	100	17	
205	01-18-54280	Longevity Pay	700	700	900	900	900	900	-	

	A	B	C	D	E	F	G	H	I	J
1	General Fund		FY21 Actual	FY22 Actual	FY23 Adopted/ Amended	FY23 YTD 07/26/23	FY23 Projected	Proposed FY24	Change	Notes
206	01-18-54310	Office Supplies	164	552	500	23	30	150	(350)	
207	01-18-54320	Janitorial Supplies	-	34	100	50	60	100	-	
208	01-18-54330	Departmental Supplies	447	315	500	251	310	500	-	
209	01-18-54415	Mtc. on Building/Grounds	475	3,635	-	-	-	1,500	1,500	
210	01-18-54430	Maint. Operating Equipment	-	-	-	888	1,070	1,500	1,500	
211	01-18-54480	Insurance--Liability	845	999	1,479	1,294	1,560	1,800	321	
212	01-18-54730	Furniture and Fixtures	830	-	750	-	-	300	(450)	
213		18-Salt Palace TOTAL	29,868	35,722	33,124	28,606	36,730	36,770	3,646	
214		19-Library								
215	01-19-54110	Library Salaries-regular	27,817	31,527	39,852	31,567	41,040	39,339	(513)	
216	01-19-54210	Group Insurance	6,660	8,891	9,120	8,233	10,710	11,450	2,330	
217	01-19-54220	FICA	2,018	2,299	2,471	2,398	3,120	2,682	210	
218	01-19-54230	TMRS Retirement	2,216	2,741	3,182	2,633	3,430	3,488	306	
219	01-19-54250	Unemployment Tax	266	9	145	20	30	35	(110)	
220	01-19-54260	Workmen's Compensation	99	104	111	98	140	115	4	
221	01-19-54270	Certificate Pay	300	275	300	-	-	-	(300)	
222	01-19-54280	Longevity Pay	500	500	100	50	50	100	-	
223	01-19-54313	Books	-	-	-	-	-	7,500	-	
224	01-19-54330	Departmental Supplies	-	-	4,100	5,900	7,080	1,000	(3,100)	
225	01-19-54399	Other Supplies	7,409	8,006	4,200	13	20	1,000	(3,200)	
226	01-19-54415	Building Maintenance	19,355	1,436	1,500	1,513	1,820	2,000	500	
227	01-19-54430	Maint. Operating Equipment	-	-	-	1,589	1,910	2,640	2,640	
228	01-19-54460	Electric Service	1,135	1,263	1,200	1,755	2,110	2,000	800	
229	01-19-54466	Natural Gas Service	1,003	1,075	1,200	1,991	2,390	2,500	1,300	
230	01-19-54468	Telephone Service	398	139	-	-	-	-	-	
231	01-19-54480	Insurance--Liability	446	931	529	463	560	650	121	
232	01-19-54510	Travel & Training	-	-	-	-	-	750	-	
233	01-19-54530	Dues and Memberships	-	-	-	573	690	600	600	
234	01-19-54725	Building Improvements	-	-	500	-	-	1,000	500	
235	01-19-54730	Furniture and Fixtures	-	-	400	-	-	200	(200)	
236		19-Library TOTAL	69,621	59,197	68,910	58,796	75,100	79,049	1,888	
237		20-Park & Recreation								
238	01-20-54360	Chemical Supplies	122	3,444	325	-	-	325	-	
239	01-20-54415	Mtc. On Building/Grounds	29,176	9,999	-	630	760	1,000	1,000	
240	01-20-54460	Electric Service	9,258	9,133	3,500	11,557	13,870	15,000	11,500	
241	01-20-54480	Liability Insurance	1,027	931	497	438	530	1,200	703	
242	01-20-54725	Building Improvements	(8,740)	17,348	8,000	5,800	6,960	6,000	(2,000)	
243		20-Park & Recreation TOTAL	30,843	40,855	12,322	18,425	22,120	23,525	11,203	
244		21-Fire Marshal								
245	01-21-54110	Salaries and Wages-regular	-	2,308	12,720	11,252	14,630	12,211	(509)	
246	01-21-54220	FICA	-	266	800	1,336	1,740	952	152	
247	01-21-54260	Workmen's Compensation	398	473	379	334	450	380	1	
248	01-21-54390	Uniforms	957	1,021	525	899	1,080	700	175	

	A	B	C	D	E	F	G	H	I	J
1	General Fund		FY21 Actual	FY22 Actual	FY23 Adopted/ Amended	FY23 YTD 07/26/23	FY23 Projected	Proposed FY24	Change	Notes
249	01-21-54510	Travel/Training	2,442	1,379	2,000	2,411	2,900	3,000	1,000	
250	01-21-54530	Dues and Subscriptions	360	77	200	175	210	375	175	
251	01-21-54733	Fire Extinguisher Program	2,154	1,657	2,000	1,793	2,160	2,000	-	
252		21-Fire Marshal TOTAL	6,311	7,181	18,624	18,199	23,170	19,618	994	
253		22-Pool								
254	01-22-54000	Pool Refunds	505	156	-	1,175	1,410	500	500	
255	01-22-54110	Salary and Wages - Regular	37,498	32,214	25,000	37,992	49,400	30,000	5,000	
256	01-22-54220	FICA	2,869	2,465	1,550	2,906	3,780	2,000	450	
257	01-22-54250	Unemployment Tax	1,366	634	250	33	50	75	(175)	
258	01-22-54260	Workmen's Compensation	-	-	500	440	590	500	-	
259	01-22-54320	Janitorial Supplies	58	79	50	27	40	100	50	
260	01-22-54360	Chemical Supplies	6,623	7,273	7,500	9,472	11,370	11,000	3,500	
261	01-22-54380	Concession Supplies	4,231	3,097	3,000	5,067	6,090	4,000	1,000	
262	01-22-54399	Other Supplies	2,581	3,864	1,500	3,991	4,790	4,000	2,500	
263	01-22-54415	Building Maintenance	5,516	1,365	5,000	864	1,040	1,000	(4,000)	
264	01-22-54430	Maint On Operating Equipment	2,773	7,519	5,000	1,534	1,850	2,000	(3,000)	
265	01-22-54468	Telephone Service	-	62	100	647	780	700	600	
266	01-22-54480	Liability Insurance	-	1,867	524	458	550	600	76	
267	01-22-54520	Education and Training	-	-	2,000	4,941	5,930	4,000	2,000	
268	01-22-54733	Operating Equipment	-	1,568	1,500	3,875	4,660	4,000	2,500	
269	01-22-54725	Building Improvements	-	-	2,000	-	-	2,000	-	
270		22-Pool TOTAL	64,019	62,161	55,474	73,423	92,330	66,475	11,001	
271		23-Emergency Mgt Coordinator								
272	01-23-54326	Operating Equipment	138	2,049	900	-	-	5,000	4,100	
273	01-23-54386	EMC Manuals	-	-	150	89	110	150	-	
274	01-23-54430	Operating Equipment Repair and Maintenance	-	-	1,100	89	110	2,000	900	
275	01-23-54510	Travel / Training	934	-	1,500	-	-	750	(750)	
276	01-23-54599	Matching Grant Funds	-	-	5,000	-	-	1,000	(4,000)	
277	01-23-54730	Generator and Siren Warning System	2,351	442	2,300	-	-	2,000	(300)	
278		23-Emergency Mgt Coordinator TOTAL	3,423	2,491	10,950	178	220	10,900	(50)	

	A	B	C	D	E	F	G	H	I	J
1	Water & Sewer Fund		FY21 Actual	FY22 Actual	FY23 Adopted/ Amended	FY23 YTD 07/26/23	FY23 Projected	Proposed FY24	Change	Notes
2										
3	REVENUE									
4	30-Water									
5	03-30-43837	Credit Card Fees	-	-	-	131	180	-		
6	03-30-43885	Transfer from Debt Services	-	-	100,000	337,014	337,020	(100,000)		
7	03-30-43991	NSF Charges	265	64	350	-	-	500	150	
8	03-30-43910	Water Sales	745,390	753,153	785,000	680,340	907,120	1,135,259	350,259	
9	03-30-43916	Reconnection /Admin Fees						18,000		
10	03-30-43914	Tapping Fees	-	8,200	8,000	2,000	2,670	3,600	(4,400)	
11	03-30-43999	Miscellaneous Income	-	-	12,000	12,000	14,400		(12,000)	
12		30-Water TOTAL	745,655	761,417	905,350	1,031,484	1,261,390	1,157,359	234,009	
13	40-Wastewater									
14	03-40-43920	Waste Water Sales Revenue	401,019	402,679	400,000	361,706	482,280	443,126	43,126	
15	03-40-43924	Tapping Fees	-	3,800	3,000	1,200	1,600	3,000	-	
16	03-40-43999	Miscellaneous Income	30,805	18,392	2,000	9,592	11,520	35,452	35,452	
17		40-Wastewater TOTAL	431,825	424,871	405,000	372,498	495,400	481,578	78,578	
18										
19	Total Revenues		1,177,480	1,186,288	1,310,350	1,403,983	1,756,790	1,638,937	312,587	
20										
21	EXPENDITURES									
22	30-Water									
23	03-30-54110	Water Salaries-regular	295,382	294,015	359,006	289,887	376,860	338,244	(20,762)	
24	03-30-54116	Water Salaries-holiday	768	1,730	-	1,681	2,190	2,000	2,000	
25	03-30-54120	Water Salaries-overtime	6,704	14,194	5,500	3,753	4,880	5,000	(500)	
26	03-30-54210	Group Insurance	46,954	57,380	91,200	69,533	90,400	99,450	8,250	
27	03-30-54220	Social Security	23,303	23,033	26,771	21,349	27,760	26,298	(472)	
28	03-30-54230	TMRS Retirement	24,755	26,610	35,815	25,530	33,190	34,205	(1,609)	
29	03-30-54250	Unemployment Tax	1,832	319	990	104	140	344	(646)	
30	03-30-54260	Workmen's Compensation	9,010	7,483	9,340	8,254	11,010	9,400	60	
31	03-30-54270	Certificate Pay	3,225	3,075	3,000	1,825	1,100	2,400	(600)	
32	03-30-54280	Longevity Pay	3,325	3,775	2,300	2,450	2,450	2,375	75	

	A	B	C	D	E	F	G	H	I	J
33	03-30-54310	Office Supplies	2,360	1,563	1,500	1,344	1,620	1,500	-	
34	03-30-54312	Postage	2,500	5,145	4,000	4,356	5,230	5,000	1,000	
35	03-30-54320	Janitorial Supplies	186	322	200	190	230	250	50	
36	03-30-54330	Departmental Supplies	7,932	9,610	7,500	7,643	9,180	10,000	2,500	
37	03-30-54350	Fuel & Lubricants	5,718	11,612	9,000	8,210	9,860	10,500	1,500	
38	03-30-54360	Chemicals	4,448	13,570	10,000	5,297	6,360	6,500	(3,500)	
39	03-30-54415	Mtc. on Building/Grounds	8,220	4,920	2,500	1,691	2,030	2,000	(500)	
40	03-30-54420	Mtc. on Vehicles	2,255	13,186	7,500	3,319	3,990	5,000	(2,500)	
41	03-30-54421	Mtc. on Heavy Equipment	5,857	5,157	5,000	1,073	1,290	5,000	-	
42	03-30-54430	Mtc. on Operating Equipment	16,463	14,418	10,000	9,827	11,800	12,000	2,000	
43	03-30-54433	Mtc. on System	6,448	26,187	25,000	14,954	17,950	20,000	(5,000)	
44	03-30-54460	Electric Service	27,764	23,751	22,400	34,955	41,950	38,000	15,600	
45	03-30-54466	Natural Gas Service	1,085	1,502	1,500	1,276	1,540	1,500	-	
46	03-30-54468	Telephone Service	881	1,145	1,200	1,170	1,410	1,500	300	
47	03-30-54480	Insurance--Liability & Property	9,045	5,326	9,771	8,580	10,300	11,350	1,579	
48	03-30-54510	Travel & Training	474	7,256	5,000	2,191	2,630	3,000	(2,000)	
49	03-30-54511	Employee Appreciation	-	(1,017)	1,500	466	560	1,500	-	
50	03-30-54530	Dues, Fees & Subscriptions	1,026	3,396	3,500	12,994	15,600	20,101	16,601	
51	03-30-54545	Uniforms, Boot, PPE	3,992	4,969	10,000	9,201	11,050	10,000	-	
52	03-30-54564	Lab Analysis Fees	7,937	4,667	4,500	2,864	3,440	3,500	(1,000)	
53	03-30-54569	Engineering Services	-	-	4,000	2,500	3,000		(4,000)	
54	03-30-54571	Audit Fees	7,250	6,250	4,650	4,650	4,650	5,000	350	
55	03-30-54573	Current Portion of LongTermDebt	-	-	240,000	100,000	100,000	264,012	24,012	
56	03-30-54574	Admin Manag Fee to Gen Fund						18,000		
57	03-30-54575	Printing & Advertising	-	575	500	1,321	1,590	1,500	1,000	
58		30-Water TOTAL	537,100	595,123	924,642	664,438	817,240	976,430	33,787	
59		40-Wastewater								
60	03-40-54110	Sewer Salaries-regular	68,662	68,068	80,462	65,524	85,190	80,709	247	
61	03-40-54116	Sewer Salaries-holiday	106	1,378	1,777	-	-		(1,777)	
62	03-40-54120	Salaries and Wages-Overtime	1,375	2,973	2,500	-	-	2,500	-	
63	03-40-54210	Group Insurance	19,754	23,129	18,240	17,652	22,950	22,450	4,210	
64	03-40-54220	FICA	5,286	6,412	5,417	6,244	8,120	6,293	876	
65	03-40-54230	TMRS Retirement	5,522	7,379	6,688	8,120	10,560	8,185	1,497	
66	03-40-54250	Unemployment Tax	805	244	180	33	50	82	(98)	
67	03-40-54260	Workmen's Compensation	1,575	1,978	1,746	1,536	2,050	1,752	6	
68	03-40-54270	Certificate Pay	675	300	900	175	110	300	(600)	

