



City of Aransas Pass

Proposed FY 2021 -2022 Budget

Presented to Mayor & City Council

July 29, 2021

CITY OF ARANSAS PASS ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2021-2022

This budget will raise more total property taxes than last year’s budget by an amount of \$889,866 (General Fund \$185,140 and Debt Service Fund \$713,726), which is a 2.68% increase from last year’s budget. The property tax revenues to be raised from new property added to the tax roll this year is \$161,358.75.

City Council Recorded Vote

The recoded vote for each member of the governing body voted by name voting on the adoption of the Fiscal Year 2022 (FY 2022) budget as follows:

September 13, 2021

Ram Gomez, Mayor
 Carrie Scruggs, Mayor Pro Tem
 Jan Moore, Councilwoman
 Jason Knight, Councilman
 Vick Abrego, Councilwoman

Tax Rate	Adopted FY 20-21	Adopted FY 20-21
Property Tax Rate	\$0.799194	\$0.784482
No-New-Revenue Tax Rate	\$0.764378	\$0.680817
NNR M&O Tax Rate	\$0.466606	\$0.466128
Voter Approval Tax Rate	\$0.818847	\$0.784482
Debt Rate	\$0.314914	\$0.318354
De Minimis Rate	\$0.863807	\$0.800636

At the end of FY 2021, the total debt obligation (outstanding principal) for the City of Aransas Pass secured by property taxes is \$10,674,795. More information regarding the City’s debt obligation, including payment requirements for current and future years, can be found in the Debt Service Funds section of the budget document.



FY 2021-2022 Budget Calendar

1. April 19th - Council to appoint Budget Committee member
2. April 30th – Preliminary Values are due from the Chief Appraiser
3. May 3rd – Regular session presentation of budget calendar
4. May 10th – Budget worksheets are delivered to department directors
5. May 17th – Budget Public Hearing – To provide opportunity for citizens to offer input into the beginning of the budget process
6. June 18th - Strategic Budget Planning Session – This session includes Mayor, Council and department Directors. The purpose of this session is to give the Mayor and Council the opportunity to offer goals for upcoming budget.
7. June 22nd – Budget worksheets are returned to City Manager and Director of Finance
8. June 25th – July 2nd - Budget Committee meeting with Department Heads
9. July 14th – Budget Preview to City Council (Work Session)
10. July 26th – Certified appraisal Rolls are Delivered by the Chief Appraiser
11. July 29th – Work session with Mayor and Council. Present summary of projected available funding for the upcoming fiscal year along with proposed expenditures
12. August 2nd – File proposed budget with City Secretary
13. August 16th – Presentation to Mayor and Council – summary of the proposed budget and Capital Improvement Plan
14. August 16th – City Council set date for the Budget & Tax Rate Public Hearing
15. September 7th (the 6th is Labor Day) – Public Hearing for the Budget and Tax Rate Public Hearing, setting the adoption date for the Tax Rate
16. September 13th– Adoption of the Tax rate and Budget (Special Meeting)

**City of Aransas Pass
Consolidated Proposed Budget Summary
Fiscal Year 2022
Governmental Fund Types**

	General Fund	Debt Service Fund	Municipal Develop. Dist.	Crime Control & Prevention District	e911 Fund
Fund Balances-Beginning of Year	4,779,942	296,735	1,546,072	1,769,411	382,627
<u>Revenues</u>					
Taxes					
Property Taxes	3,490,544	2,310,945			
Sales Taxes	2,500,000		1,200,000	1,166,000	
Franchise Taxes	355,000				
Mixed Beverage Taxes	17,500				
Occupancy Taxes	-				
Licenses and Permits	505,075				
Intergovernmental	187,750				
Charges for Services	1,832,000				54,000
Rents and Royalties	34,863				
Industrial Development Districts and PILT	305,840				
Fines and Forfeitures	183,005				
Interest Income	8,050		5,000	4,000	630
Drug Forfeitures	50				
Donations	5,300				
Other	28,000				
Total Revenues	9,452,977	2,310,945	1,205,000	1,170,000	54,630
<u>Expenditures</u>					
General Government	1,661,723		53,300		
Public Safety	5,557,946				122,931
Public Works	1,831,667				
Sanitation Health & Welfare	1,379,418				
Water & Sewer					
Culture and Recreation	595,034				
Tourism					
Debt Service					
Principal		1,889,792	660,000		
Interest and Fiscal Charges		452,882	110,264		

Governmental Fund Types

	General Fund	Debt Service Fund	Municipal Develop. Dist.	Crime Control & Prevention District	e911 Fund
Capital Outlay	625,538		10,000		
Total Expenditures	11,651,325	2,342,674	833,564	-	122,931
Excess (deficiency) of revenues over/under expenditures	(2,198,348)	(31,729)	371,436	1,170,000	(68,301)
<u>Other Financing Sources (Uses)</u>					
Transfers In	1,368,850				44,000
Transfers Out			(240,000)	(1,415,850)	
Insurance Proceeds					
Grants Received	3,000				
Bond Proceeds					
Total other financing sources	1,371,850	-	(240,000)	(1,415,850)	44,000
Net Change in Fund Balance	(826,498)	(31,729)	131,436	(245,850)	(24,301)
Fund Balances-End of Year	3,953,444	265,006	1,677,508	1,523,561	358,326

**City of Aransas Pass
Consolidated Proposed Budget Summary
Fiscal Year 2022
Governmental Fund Types**

	Hotel/Motel Occupancy Tax	MC Truancy Fund	MC Jury Fund	MC Tech Fund	MC Building Security Fund
Fund Balances-Beginning of Year	222,373	5,582	113	(1,497)	44,394
<u>Revenues</u>					
Taxes					
Property Taxes					
Sales Taxes					
Franchise Taxes					
Mixed Beverage Taxes					
Occupancy Taxes	240,000				
Licenses and Permits					
Intergovernmental					
Charges for Services					
Rents and Royalties					
Industrial Development Districts and PILT					
Fines and Forfeitures		3,300	70	4,000	4,200
Interest Income	70			50	20
Drug Forfeitures					
Donations					
Other					
Total Revenues	240,070	3,300	70	4,050	4,220

Expenditures

General Government

Public Safety

Public Works

Sanitation Health & Welfare

Water & Sewer

Culture and Recreation

Tourism

Debt Service

 Principal

 Interest and Fiscal Charges

214,000

Governmental Fund Types

	Hotel/Motel Occupancy Tax	MC Truancy Fund	MC Jury Fund	MC Tech Fund	MC Building Security Fund
Capital Outlay					
Total Expenditures	214,000	-	-	-	-
Excess (deficiency) of revenues over/under expenditures	26,070	3,300	70	4,050	4,220
<u>Other Financing Sources (Uses)</u>					
Transfers In					
Transfers Out					
Insurance Proceeds					
Grants Received					
Bond Proceeds					
Total other financing sources	-	-	-	-	-
Net Change in Fund Balance	26,070	3,300	70	4,050	4,220
Fund Balances-End of Year	248,443	8,882	183	2,553	48,614

**City of Aransas Pass
Consolidated Proposed Budget Summary
Fiscal Year 2022
Proprietary Fund Types**

	Water & Sewer Fund	Civic Center Fund	Aquatic Center Fund	Harbor Fund	Combined Total
Fund Balances-Beginning of Year	6,649,080	(173,467)	-	886,643	17,061,600
<u>Revenues</u>					
Taxes					
Property Taxes					5,801,489
Sales Taxes					4,866,000
Franchise Taxes					355,000
Mixed Beverage Taxes					17,500
Occupancy Taxes					240,000
Licenses and Permits					505,075
Intergovernmental					187,750
Charges for Services	4,586,000	68,500	188,100		6,728,600
Rents and Royalties				361,968	396,831
Industrial Development Districts and PILT					305,840
Fines and Forfeitures					194,575
Interest Income	200				18,020
Drug Forfeitures					50
Donations					5,300
Other					28,000
Total Revenues	4,586,200	68,500	188,100	361,968	19,650,030
<u>Expenditures</u>					
General Government				174,403	1,889,426
Public Safety					5,680,877
Public Works					1,831,667
Sanitation Health & Welfare					1,379,418
Water & Sewer	3,680,758				3,680,758
Culture and Recreation		396,280	404,290		1,395,604
Tourism					214,000
Debt Service					-
Principal	225,208				2,775,000
Interest and Fiscal Charges	20,011			800	583,957

Proprietary Fund Types

	Water & Sewer Fund	Civic Center Fund	Aquatic Center Fund	Harbor Fund	Combined Total
Capital Outlay					635,538
Total Expenditures	3,925,977	396,280	404,290	175,203	20,066,244
Excess (deficiency) of revenues over/under expenditures	660,223	(327,780)	(216,190)	186,765	(416,214)
<u>Other Financing Sources (Uses)</u>					
Transfers In		240,000	216,190		1,869,040
Transfers Out	(400,000)			(116,190)	(2,172,040)
Insurance Proceeds					-
Grants Received	(310,924)				(307,924)
Bond Proceeds					-
Total other financing sources	(710,924)	240,000	216,190	(116,190)	(610,924)
Net Change in Fund Balance	(50,701)	(87,780)	-	70,575	(1,027,138)
Fund Balances-End of Year	6,598,378	(261,248)	-	957,218	15,380,868

**General Fund
Financial Summary**

	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budgeted	2021 Projected Year End	2022 Budget
Revenues					
Taxes					
Property Taxes	2,803,262	3,119,902	3,690,305	3,312,359	3,490,544
Sales Taxes	2,271,781	2,504,349	2,300,000	2,638,748	2,500,000
Franchise Taxes	354,360	355,490	348,250	354,809	355,000
Mix deverage Taxes	16,620	17,571	15,500	18,000	17,500
Licences and Permits	486,800	549,134	554,300	477,901	505,075
Intergovernmental	399,200	331,839	178,250	186,133	187,750
Special Assessments					
Charges for services	1,755,469	1,807,277	1,787,300	1,846,344	1,832,000
Rents and Royalties	50,084	53,958	328,000	34,241	34,863
Industrial Development Districts and PILOT	64,711	305,840	305,840	252,887	305,840
Fines and Forfeitures	201,750	159,662	160,700	188,571	183,005
Interest Income	75,821	33,495	37,000	8,276	8,050
Drug Forfeiture	139,810	112,598	6,000	224,575	50
Donations	7,969	9,201	7,500	5,373	5,300
Other	12,121	31,184	317,170	322,783	28,000
Total Revenues	8,639,757	9,391,502	10,036,115	9,870,999	9,452,977
Expenditures					
General Government	1,796,355	1,580,523	2,200,490	1,827,538	1,661,723
Public Safety	4,309,772	4,596,034	5,115,177	4,926,756	5,557,946
Public Works	1,591,234	1,371,659	1,665,173	1,634,740	1,831,667
Sanitation, health, and Welfare	1,243,161	1,297,243	1,300,295	1,342,703	1,379,418
Culture and Recreation	479,828	465,785	594,334	569,487	595,034
Capital Outlay	550,583	976,042	192,600	227,928	625,538
Hurricane Recovery	-	21,199	-	-	-
Total Expenditures	9,970,934	10,308,485	11,068,069	10,529,152	11,651,325
Revenues Over/(Under) Expenditures	(1,331,177)	(916,983)	(1,031,954)	(658,152)	(2,198,348)

History		Current		Proposed
2019 Actual	2020 Actual	2021 Budgeted	2021 Projected Year End	2022 Budget

Other Financing Sources

Transfers In	667,043	986,156	1,094,050	1,122,381	1,368,850
Transfers Out	(25,000)		(59,509)	(59,509)	-
Insurance Proceeds					
Grants Proceeds	308,166	1,743,628	13,000	-	3,000
Total Other Financing Sources & Uses	950,209	2,729,784	1,047,541	1,062,872	1,371,850

Net Change in Fund Balance

	(380,968)	1,812,801	15,587	404,720	(826,498)
--	-----------	-----------	--------	---------	-----------

Fund balance

Beginning Fund Balance	2,860,770	2,732,881	4,375,223	4,375,223	4,779,942
Prior Period Adjustment	253,079	(170,459)	-	-	-
Net Increase/(Decrease)	(380,968)	1,812,801	15,587	404,720	(826,498)
Ending Fund Balance	2,732,881	4,375,223	4,390,810	4,779,942	3,953,444

105 - City Council

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
City Secretary - Salaries - Regular	61,486	59,970	77,827	74,972	76,606
Insurance - Health / Life / Dental	-	5,387	5,838	5,673	5,838
Insurance - Worker's Compensation	-	141	202	169	199
Insurance - Unemployment	-	159	198	282	198
Contribution - Social Security	-	4,543	5,954	5,702	5,860
Contribution - Retirement	-	5,948	6,266	6,149	6,143
Postage & Freight	6,498	248	-	-	-
Fees - Legal Notices	11,958	11,017	10,000	7,985	9,000
Fees - Training	-	2,931	2,000	-	5,350
Fees - Subscriptions, dues, notary	9,827	8,142	8,664	12,500	11,947
Prof. Serv. - Elections	21,156	653	42,000	26,008	21,000
Prof. Serv. - Ordinance Codification	2,781	5,419	3,000	2,500	3,000
Capital Outlay	2,452	-	-	-	-
Discretionary Reserve	25,141	2,423	3,050	5,000	5,000
Community Special Events	29,089	33,183	30,000	32,000	33,000
	170,389	140,164	194,999	178,940	183,142

110 - City Manager

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	125,008	146,836	175,011	158,437	175,011
Insurance - Health / Life / Dental	4,422	7,749	11,676	9,732	11,676
Insurance - Worker's Compensation	310	294	473	397	473
Insurance - Unemployment	9	288	198	323	198
Contribution - Social Security	9,306	11,062	13,948	11,930	13,948
Contribution - Retirement	13,623	15,388	18,361	16,485	18,361
Allowance - Vehicle / Equipment	7,320	7,320	8,000	5,215	7,320
Utilities - Telephone	563	-	-	-	-
Postage & Freight	70	212	-	-	-
Fees - Training	2,104	1,148	2,500	-	3,234
Fees - Subscriptions, dues, notary	2,195	1,651	2,500	500	2,200
Supplies - Books	22	-	250	-	6,211
Discretionary Reserve	520	35	1,000	-	-
	165,473	191,982	233,917	203,019	238,632

115 - IT

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	92,890	104,152	107,495	107,538	107,494
Overtime	2,002	241	2,000	-	2,000
Insurance - Health / Life / Dental	9,335	11,675	11,676	11,442	11,676
Insurance - Worker's Compensation	246	258	297	249	299
Insurance - Unemployment	27	290	198	288	198
Contribution - Social Security	7,734	8,452	8,774	8,659	8,834
Contribution - Retirement	10,539	11,130	11,550	11,562	11,628
Allowance - Vehicle / Mileage	6,812	6,720	6,720	6,720	7,440
Salaries - Longevity Pay	580	420	480	480	540
Utilities Telephone	4,835	-	-	-	-
Fees - Training	125	44	1,500	-	1,500
Fees - Subscriptions, dues, notary	-	100	800	800	800
Maintenance - Vehicle	-	-	-	-	1,000
Supplies - Fuel	-	-	-	-	600
Supplies - Office	38	-	250	150	2,750
Supplies - Equipment	-	-	5,000	100	5,000
Supplies - Hardware	-	-	27,450	21,248	9,850
Website	200	4,658	5,442	5,465	6,542
Software Licenses	27,847	16,546	18,580	17,100	28,474
Capital Outlay	38,329	139,657	8,800	8,331	-
Discretionary Reserve	63	106	500	-	500
Insurance - Property & Casualty	-	-	-	-	550
Disaster Expense	-	355	-	-	-
	201,603	304,803	217,512	200,132	207,676

120 - Finance

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	168,992	157,356	164,158	165,422	172,474
Overtime	-	-	-	-	-
Insurance - Health / Life / Dental	20,018	16,709	17,514	16,395	17,514
Insurance - Worker's Compensation	375	416	443	443	465
Insurance - Unemployment	35	439	297	497	297
Contribution - Social Security	12,863	11,941	13,087	12,665	13,727
Contribution - Retirement	16,986	16,373	17,227	17,164	18,070
Allowance - Vehicle / Equipment	6,979	6,720	6,720	6,720	6,720
Salaries - Longevity Pay	-	-	-	169	250
Utilities - Telephone	-	-	-	-	-
Postage & Freight	2,078	1,134	190	1,200	-
Fees - Training	4,423	2,560	3,010	2,500	3,010
Fees - Subscriptions, dues, notary	793	1,631	4,201	2,573	3,760
Supplies - Books	-	-	-	-	-
Supplies Office	83	-	-	-	-
Software Licenses	15,635	7,309	7,500	5,292	25,232
Capital Outlay	-	-	-	-	-
Discretionary Reserve	-	-	-	-	-
Disaster Expense	-	1,066	-	-	-
	249,261	223,653	234,347	231,040	261,519

125 - Emergency Management

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	59,157	62,578	66,110	40,927	71,685
Salaries - Overtime	1,814	87	1,000	3,000	4,000
Insurance - Health / Life / Dental	71	-	-	3,388	5,486
Insurance - Worker's Compensation	1,445	1,428	1,800	1,508	2,038
Insurance - Unemployment	9	144	99	-	99
Contribution - Social Security	4,183	3,871	5,220	2,903	5,909
Contribution - Retirement	6,378	6,373	6,872	4,247	7,779
Allowance - Vehicle / Equipment	720	720	720	420	720
Salaries - Longevity Pay	290	350	410	-	840
Utilities - Telephone	-	-	-	-	-
Fees - Training	-	-	-	-	-
Equipment Serv./Maintenance	-	-	-	-	-
Supplies - Office	227	-	1,000	200	200
Supplies - Emergency Management	665	638	1,000	150	1,000
Capital Outlay	-	-	-	20,254	3,323
Contractual Obligations	7,508	9,540	7,960	8,402	12,458
Disaster Expense	-	3,543	-	-	-
	82,467	89,271	92,191	85,399	115,536

150 - Tax

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Contractual Obligations	17,596	19,907	20,000	22,709	25,775
Professional Fees - Tax Appraisals/Coll.	80,528	80,578	76,284	73,244	77,160
	<u>98,124</u>	<u>100,485</u>	<u>96,284</u>	<u>95,953</u>	<u>102,935</u>

160 - Contractual & Support

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Prof. Service - Audit	59,418	52,350	54,000	54,000	54,000
Prof. Service - Consulting	-	5,613	-	-	-
Contractual Obligations	110,330	53,232	79,062	90,000	17,300
Professional Fees - Attorney/Legal	158,490	110,536	463,550	221,470	-
Professional Fees - Engineering	83,877	22,600	25,000	58,923	25,000
Development Abatements/incentives	-	-	40,800	-	10,200
Prof. Service - EMS	147,739	172,739	177,057	177,057	177,057
Prof. Service - Other	5,565	6,071	6,071	6,071	6,071
	565,419	423,140	845,540	607,521	289,628

170 - Facilities/Building Maint.**History****Current****Proposed**

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	18,074	23,339	-	-	-
Salaries - Overtime	45	-	-	-	-
Insurance - Health / Life / Dental	3,897	6,599	-	-	-
Insurance - Worker's Compensation	153	643	-	-	-
Insurance - Unemployment	10	107	-	-	-
Contribution - Social Security	1,359	1,396	-	-	-
Contribution - Retirement	1,894	1,826	-	-	-
Allowance - Vehicle / Equipment	180	360	-	-	-
Equipment Rental	4,580	4,598	5,100	5,158	5,117
Utilities - Telephone	2,861	6,009	5,364	5,511	5,445
Postage & Freight	-	-	3,150	1,647	1,700
Supplies - Fuel	422	577	-	-	-
Supplies - Office	6,025	6,546	10,230	8,225	6,000
Insurance - Property & Casualty	5,477	14,638	14,638	16,128	-
Utilities - Water/Sewer/Garbage	2,658	2,875	2,848	2,971	2,971
Utilities - Electricity	14,082	10,998	11,289	10,221	10,500
Utilities - Natural Gas	459	558	1,100	1,000	1,200
Maintenance - Building	10,478	2,083	14,125	9,000	11,065
Maintenance - Building Equipment	1,203	3,797	3,750	2,100	3,000
Supplies - Janitorial	1,092	968	1,350	600	1,200
Disaster Expense	-	40	-	-	-
	74,949	87,956	72,944	62,561	48,198

200 - Municipal Court

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	103,272	108,823	124,309	113,983	126,714
Overtime	-	-	-	-	-
Insurance - Health / Life / Dental	14,416	12,418	11,741	9,884	11,741
Insurance - Worker's Compensation	240	239	324	271	329
Insurance - Unemployment	125	432	297	518	297
Contribution - Social Security	7,695	8,152	9,551	8,642	9,720
Contribution - Retirement	10,626	10,885	12,573	11,529	12,795
Salaries - Longevity Pay	-	420	540	290	350
Cash Over/Short	(19)	-	-	-	-
Utilities Telephone	3,400	3,680	3,744	3,728	2,291
Fees - Bank Card Charges	4,875	4,682	4,800	5,594	4,800
Postage & Freight	1,557	792	1,500	950	1,000
Fees - Training	4,491	1,199	2,556	1,100	6,100
Fees - Subscriptions, dues, notary	10	497	235	225	357
Prof. Service - Physical Exams	-	-	-	-	-
Prof. Service - Audit	4,500	-	-	-	-
Prof. Service - Court Attorney	3,525	11,138	13,500	9,844	13,500
Equipment Service/maintenance	-	155	-	-	-
Supplies - Books	-	-	450	-	264
Supplies - Office	1,895	3,048	3,250	3,100	3,500
Software Licenses	857	-	8,300	8,300	15,680
Fees -Jury Duty	36	354	650	-	350
Capital Outlay	-	-	-	-	-
Insurance - Property & Casualty	1,189	1,397	1,397	1,465	-

200 - Municipal Court

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Utilities - Water/Sewer/Garbage	278	315	324	332	325
Utilities - Natural Gas	-	-	960	784	960
Maintenance - Building	459	558	300	225	300
Maintenance - Building Equipment	113	231	-	-	-
Disaster Expense	-	514	-	-	-
	163,538	169,928	201,301	180,764	211,374

310 - Police Administration**History****Current****Proposed**

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Police Admin Salaries - Regular	348,703	323,781	331,261	378,164	363,725
Overtime	4,962	1,344	6,000	17,247	10,000
Insurance - Health / Life / Dental	27,504	34,921	35,028	30,652	29,607
Insurance - Worker's Compensation	4,801	4,648	5,566	4,663	5,916
Insurance - Unemployment	161	796	594	1,050	594
Contribution - Social Security	26,517	24,184	25,791	27,671	29,088
Contribution - Retirement	35,980	32,644	33,950	41,428	38,290
Allowance - Vehicle / Mileage	2,760	2,880	3,600	3,120	3,600
Clothing	28,290	16,969	27,350	36,123	35,098
Salaries - Longevity Pay	1,630	2,035	2,275	3,390	2,910
Utilities Telephone	6,860	3,348	3,408	3,157	9,319
Postage & Freight	2,834	4,063	3,050	5,227	5,760
Fees - Training	58,251	49,300	48,000	48,000	48,612
Fees - Subscriptions, dues, notary	713	576	572	572	572
Prof. Serv. - Physical Exams	860	5,578	3,945	3,510	4,200
Maintenance - Communications	-	-	24,000	19,500	13,200
Equipment Service / Maintenance	2,203	2,721	29,772	5,000	3,773
Equipment Rental	5,921	5,884	4,740	5,158	5,742
Maintenance - Vehicle	59,784	64,183	78,286	68,363	69,375
Supplies - Fuel	60,698	45,751	51,123	52,504	61,076
Supplies - Office	22,032	19,947	20,033	20,033	18,710
Supplies - Prisoner	2,151	1,511	5,123	1,427	3,633
Software Maintenance	31,763	48,812	63,405	59,702	66,606
Capital Outlay	159,068	106,085	40,000	111,500	141,140

310 - Police Administration

History

Current

Proposed

Expenditure Detail	2019	2020	2021	2021	2022
	Actual	Actual	Budget	Projected Year End	Budget
E911	28,477	-	-	-	-
Discretionary Reserve	6,351	4,987	7,026	6,096	7,026
Contract Services	-	-	2,500	1,700	2,000
Prof. Fees - Sexual Assult Medical Exam	3,000	-	-	-	-
Disaster Expense	-	7,786	-	-	-
	932,274	814,731	856,398	954,957	979,572

320 - Police Investigations**History****Current****Proposed**

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Police Invest Salaries - Regular	351,314	371,702	385,123	400,737	428,590
Overtime	44,626	46,693	49,100	40,324	49,100
Insurance - Health / Life / Dental	40,614	40,450	40,866	39,518	40,866
Insurance - Worker's Compensation	8,553	8,409	10,442	8,748	11,532
Insurance - Unemployment	63	1,008	693	1,008	693
Contribution - Social Security	29,841	31,554	33,560	32,974	36,925
Contribution - Retirement	41,266	42,199	44,177	44,345	48,606
Allowance - Vehicle / Mileage	720	720	720	720	720
Clothing	420	-	-	-	-
Salaries - Longevity Pay	3,360	3,720	3,755	3,755	4,275
	520,777	546,455	568,436	572,129	621,308

330 - Police Patrol

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Police Patrol Salaries - Regular	705,879	868,739	969,000	873,023	1,095,950
Overtime	125,773	116,642	104,500	96,731	110,000
Insurance - Health / Life / Dental	83,926	97,043	110,922	82,123	116,760
Insurance - Worker's Compensation	20,464	21,117	27,567	23,095	30,263
Insurance - Unemployment	355	2,918	1,881	2,750	1,980
Contribution - Social Security	61,541	73,151	82,387	73,181	92,512
Contribution - Retirement	88,064	99,010	108,449	99,372	121,778
Allowance - Vehicle / Mileage	840	180	-	-	-
Clothing	4,732	-	-	-	-
Salaries - Longevity Pay	2,495	2,445	3,450	2,000	3,140
	1,094,069	1,281,246	1,408,156	1,252,275	1,572,383

340 - Police Dispatch

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Police Dispatch Salaries - Regular	274,218	314,034	384,094	340,946	405,726
Overtime	16,921	18,326	27,000	27,137	27,000
Insurance - Health / Life / Dental	39,113	42,700	52,542	44,151	52,542
Insurance - Worker's Compensation	654	694	1,073	899	1,130
Insurance - Unemployment	63	1,144	891	1,390	891
Contribution - Social Security	21,330	24,484	31,675	27,252	33,350
Contribution - Retirement	30,153	33,380	41,695	37,405	43,899
Allowance - Vehicle /Equipment	720	720	720	360	720
Salaries - Longevity Pay	1,140	1,715	2,240	2,240	2,495
	384,312	437,198	541,930	481,780	567,753

360 - PD Animal Control Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	64,690	61,747	66,560	66,938	70,304
Overtime	6,514	1,865	6,000	6,325	8,000
Insurance - Health / Life / Dental	11,641	11,587	11,676	11,441	11,676
Insurance - Worker's Compensation	1,938	2,035	2,612	2,188	2,819
Insurance - Unemployment	27	423	198	288	198
Contribution - Social Security	5,376	4,805	5,551	5,484	5,990
Contribution - Retirement	7,308	6,348	7,307	7,315	7,885
Allowance - Clothing	539	-	-	-	-
Postage & Freight	226	212	226	350	800
Fees - Training	136	-	-	-	-
Supplies - Animals	4,282	381	1,910	1,833	5,875
Supplies - Chemicals	969	2,200	3,000	2,996	2,920
Supplies - Fuel	3,358	2,933	3,600	5,926	5,000
Supplies - Minor Tools	458	425	600	2,368	3,400
Supplies - Office	313	70	250	573	1,500
Capital Outlay	-	38,727	100,000	22,450	85,550
Adoption Expense	1,079	2,293	3,200	4,000	15,000
Utility - Electricity	1,612	2,895	2,750	2,549	2,600
Maintenance - Building	1,910	2,295	2,575	1,000	3,270
	112,373	141,242	218,015	144,024	232,787

370 - PD Facilities**History****Current****Proposed**

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Insurance - Property & Casualty	42,395	47,348	47,348	72,612	72,588
Utilities - Water/Sewer/Garbage	4,869	4,259	5,171	4,483	4,483
Utilities - Electricity	9,773	8,199	7,995	6,060	6,060
Utilities - Natural Gas	853	1,023	1,234	1,179	1,179
Maintenance - Building	10,618	25,410	12,293	15,000	10,538
Maintenance - Building Equipment	899	-	-	-	-
Supplies - Janitorial	2,998	2,763	3,144	3,509	3,739
	72,404	89,001	77,185	102,843	98,587

405 - Fire Department

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	599,673	690,616	755,478	763,152	862,146
Overtime	79,770	102,339	95,885	113,943	128,468
Insurance - Health / Life / Dental	70,717	82,602	87,570	85,971	105,084
Insurance - Worker's Compensation	12,472	11,452	16,011	13,186	17,947
Insurance - Unemployment	176	2,029	1,485	2,208	1,782
Contribution - Social Security	50,735	58,474	65,836	64,794	76,510
Contribution - Retirement	70,827	79,832	86,663	89,701	100,713
Allowance - Vehicle/Equipment	2,419	2,207	3,600	3,600	3,600
Allowance - Clothing	8,440	4,236	16,170	10,230	44,650
Salaries - Longevity Pay	4,585	4,885	5,640	5,185	6,070
Utilities Telephone	2,315	6,217	5,372	5,899	3,585
Postage & Freight	104	239	200	100	250
Fees - Training	18,327	5,313	21,050	6,500	17,450
Fees - Subscriptions, dues, notary	1,946	1,656	3,160	2,900	3,313
Prof. Service - Physical Exams	7,535	250	8,100	5,275	9,500
Equipment Service/maintenance	1,123	6,656	10,717	6,216	11,175
Lawn Equipment/Maintenance	92	428	500	250	250
Maintenance Vehicle	17,653	10,587	29,055	40,000	25,129
Supplies - Chemicals	3,477	4,308	4,200	4,200	4,350
Supplies - Fuel	11,876	9,235	11,000	12,579	12,500
Supplies - Minor Tools	1,651	2,029	5,380	5,380	8,900
Supplies - Office	2,669	4,377	3,415	5,228	7,415
Supplies - Prevention	11,764	10,488	10,000	11,560	10,000
Supplies - EMS	925	4,141	5,070	5,469	7,529
Supplies - Training	859	2,699	1,000	2,000	1,000
Software Licenses	3,300	7,282	8,835	6,096	10,585

405 - Fire Department

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Capital Outlay	63,648	66,596	8,800	26,822	46,525
Discretionary Reserve	1,441	2,473	3,125	3,454	2,800
Allocation for Volunteer Program	1,697	-	3,000	140	1,500
Insurance W/C - Volunteers	-	-	750	-	750
Insurance - Property & Casualty	12,315	11,627	11,627	21,206	11,627
Utilities - Water/Sewer/Garbage	1,180	1,341	1,400	1,411	1,400
Utility - Electricity	8,457	8,199	8,000	6,060	8,000
Utilities - Natural Gas	459	558	1,000	995	1,000
Maintenance - Building	7,409	1,954	2,980	3,536	5,650
Maintenance - Building Equipment	143	-	3,275	3,200	7,500
Supplies - Janitorial	2,330	1,012	2,600	2,293	2,600
Contractual Obligations	-	-	-	-	15,000
Disaster Expense	-	1,453	-	-	-
	1,084,508	1,209,784	1,307,949	1,340,738	1,584,253

550 - Library

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	98,403	101,533	109,839	109,845	109,845
Overtime	61	-	-	-	-
Insurance - Health / Life / Dental	11,310	11,740	11,741	11,420	11,741
Insurance - Worker's Compensation	295	289	364	305	365
Insurance - Unemployment	27	432	297	432	297
Contribution - Social Security	7,890	8,122	8,799	8,771	8,813
Contribution - Retirement	10,630	10,630	11,502	11,590	11,520
Allowance - Vehicle / Equipment	3,720	3,720	3,000	3,000	3,000
Salaries - Longevity Pay	950	1,280	1,460	1,460	1,640
Utilities - Telephone	1,992	2,018	2,050	2,168	2,050
Postage & Freight	-	-	-	-	-
Fees - Subscriptions, dues, notary	1,385	2,057	3,500	4,880	3,700
Prof. Serv. - Physical Exams	-	-	-	-	-
Supplies - Books	6,024	5,844	6,000	5,800	6,000
Supplies Office	706	1,283	1,150	500	1,150
Capital Outlay	8,592	6,020	-	-	-
Insurance - Property & Casualty	11,539	11,371	11,371	11,853	-
Utilities - Water / Sewer / Garbage	4,143	2,227	3,600	1,697	3,600
Utilities - Electricity	9,956	8,616	8,400	5,977	8,400
Utilities - Natural Gas	425	416	500	573	600
Maintenance - Building	6,049	4,964	10,200	2,523	10,200
Maintenance - Building Equipment	300	-	200	-	200
Supplies - Janitorial	372	185	550	400	600
To be paid by third party (overbid)	12,714	2,900	-	-	-
Disaster Expense	-	145	-	-	-
	197,482	185,791	194,523	183,194	183,722

600 - Citizen Collection Station**History****Current****Proposed**

Expenditure Detail	2019	2020	2021	2021	2022
	Actual	Actual	Budget	Projected Year End	Budget
Fee - Trash Disposal	81,640	100,745	100,551	95,707	100,000
	81,640	100,745	100,551	95,707	100,000

610 - Garbage Collection

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Fee - Trash Disposal	1,152,190	1,180,856	1,174,326	1,223,154	1,254,000
	1,152,190	1,180,856	1,174,326	1,223,154	1,254,000

620 - Building Department

History

Current

Proposed

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	130,670	170,958	197,870	177,749	205,339
Overtime	3,149	399	-	-	-
Insurance - Health / Life / Dental	20,570	27,552	29,190	31,660	29,190
Insurance - Worker's Compensation	670	894	958	803	991
Insurance - Unemployment	96	720	495	720	495
Contribution - Social Security	9,239	12,366	15,323	13,180	15,930
Contribution - Retirement	13,861	17,253	20,170	18,036	20,970
Allowance - Vehicle / Equipment	1,260	1,260	2,880	1,200	2,160
Allowance - Clothing	253	292	606	318	320
Salaries - Longevity Pay	-	210	270	270	740
Cash Over / Short	-	0	-	90	-
Utilities - Telephone	1,839	1,328	-	885	-
Fees - Bank Card Charges	4,197	5,283	5,000	4,320	4,500
Postage & Freight	1,328	627	1,000	651	750
Fees - Legal Notices	5,177	903	2,500	1,356	2,000
Fees - Training	10,022	9,009	13,000	5,214	17,000
Fees - Subscriptions, dues, notary	474	785	1,200	1,178	1,500
Prof. Serv. - Physical Exams	225	125	125	-	125
Demolition	1,244	-	80,000	50,302	50,000
Equipment Service - Maintenance	-	-	-	-	-
Maintenance - Vehicle	4,700	2,892	3,000	1,142	3,000
Supplies - Books	1,478	793	1,500	364	1,200
Advertising	39	-	-	-	-
Supplies - Fuel	1,159	1,433	1,500	1,040	1,750
Supplies - Protective Clothing	-	245	375	327	300

620 - Building Department**History****Current****Proposed**

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Supplies - Minor Tools	1,446	1,310	1,500	-	250
Supplies Office	2,102	2,018	2,500	1,186	2,000
Software Licenses	8,097	4,073	4,400	-	4,122
Capital Outlay	48,260	32,341	-	-	-
Insurance - Property & Casualty	1,833	1,659	1,659	2,282	2,200
Contractual Obligations	105,526	44,402	25,000	23,264	35,000
Disaster Expense	-	700	-	-	-
	378,912	341,832	412,021	337,537	401,833

625 - Planning Department**History****Current****Proposed**

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	59,500	64,404	103,293	97,013	106,329
Overtime	177	-	-	-	-
Insurance - Health / Life / Dental	4,711	5,551	11,676	9,911	11,676
Insurance - Worker's Compensation	185	127	270	226	276
Insurance - Unemployment	117	153	198	386	198
Contribution - Social Security	4,101	4,772	7,957	7,313	8,134
Contribution - Retirement	5,741	5,865	10,401	9,779	10,633
Allowance - Vehicle / Mileage	540	-	720	-	720
Fees - Legal Notice	5,519	2,970	6,000	1,019	4,000
Fees - Training	1,389	1,420	2,500	159	5,000
Fees - Subscriptions, dues, notary	316	50	650	152	1,040
Supplies - Office	-	-	1,700	1,735	2,350
Capital Outlay	-	-	-	-	-
Contractual Obligations	20,000	15,000	20,000	20,000	50,000
Disaster Expense	-	175	-	-	-
	102,294	100,488	165,365	147,692	200,356

650 - Streets & Drainage

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	387,424	351,154	457,826	446,345	493,216
Overtime	3,722	2,686	6,000	4,499	4,800
Insurance - Health / Life / Dental	51,537	47,272	58,380	45,247	64,218
Insurance - Worker's Compensation	8,557	7,194	9,414	7,887	10,208
Insurance - Unemployment	307	1,419	1,089	2,252	1,089
Contribution - Social Security	28,441	25,076	35,877	32,678	38,556
Contribution - Retirement	40,558	34,338	47,072	44,357	50,459
Allowance - Vehicle/Equipment	2,820	2,100	2,880	2,940	2,880
Allowance - Clothing	5,668	5,126	4,690	6,128	4,520
Salaries - Longevity Pay	2,140	1,700	2,275	2,745	3,105
Equipment Rental	14,105	12,830	11,360	13,049	11,450
Utilities Telephone	9,351	11,175	12,500	12,398	7,845
Utilities - Street lighting	73	16,772	17,000	17,000	19,750
Postage & Freight	68	50	75	49	85
Fees - Training	12,522	5,276	11,300	8,421	10,100
Prof. Service - Physical Exams	1,831	1,872	875	1,370	875
Maintenance - Brush Site	9,729	6,499	15,020	11,712	15,020
Maintenance - Drainage	168,269	20,679	18,000	63,531	18,000
Maintenance - Communications	5,299	5,145	6,000	8,095	6,000
Equipment Service/Maintenance	30,675	28,023	30,000	48,138	34,500
Maintenance Vehicle	9,930	13,768	10,000	5,037	10,000
Supplies - Signs & Post	18,563	13,041	11,500	11,022	22,000
Supplies - Asphalt & Caliche	40,415	32,737	32,000	43,710	46,000
Supplies - Chemicals	2,167	2,725	3,000	2,083	3,000
Supplies - Fuel	36,790	20,901	23,000	28,241	26,200
Supplies - Protective Clothing	5,264	5,313	5,000	5,457	5,750

650 - Streets & Drainage

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Supplies - Minor Tools	10,974	8,004	8,000	5,052	10,000
Supplies - Office	2,950	2,535	2,250	1,808	2,500
Capital Outlay	138,800	402,470	-	-	295,000
Insurance - Property & Casualty	10,235	4,693	4,693	6,147	10,400
Utilities - Water/Sewer/Garbage	-	-	-	-	-
Utilities - Electricity	80,017	88,419	90,000	83,335	90,000
Maintenance - Building	7,883	17,083	7,000	9,670	8,000
Maintenance - Building Equipment	7,975	7,186	7,500	6,398	8,000
Supplies - Janitorial	698	652	750	568	750
Contractual Obligations	87,390	110,817	153,925	153,925	153,925
Street Construction	5,994	-	-	-	-
Disaster Expense	-	5,033	-	-	-
	1,249,139	1,321,763	1,106,251	1,141,295	1,488,201

660 - Public Health

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	-	-	-	-	-
Overtime	-	2,588	8,000	6,162	8,000
Insurance - Health / Life / Dental	-	-	-	769	-
Insurance - Unemployment	-	3	-	6	-
Contribution - Social Security	-	194	612	460	612
Contribution - Retirement	-	244	806	622	806
Allowance - Clothing	-	-	-	-	-
Fees - Training	480	269	250	150	250
Supplies - Fuel	654	1,402	2,000	1,500	2,000
Supplies - Minor Tools	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Mosquito Spraying	13,106	11,210	14,000	14,323	14,000
Lot & Brush Clean Up	-	-	-	-	-
Disaster Expense	-	-	-	-	-
	14,240	15,911	25,668	23,992	25,668

670 - Parks & Recreation**History****Current****Proposed**

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	148,004	152,682	230,859	222,183	238,482
Overtime	5,036	5,311	7,000	6,066	7,000
Insurance - Health / Life / Dental	29,635	26,501	40,866	33,484	40,866
Insurance - Worker's Compensation	3,960	4,263	5,792	4,770	5,979
Insurance - Unemployment	163	1,147	693	1,514	693
Contribution - Social Security	11,395	11,617	18,273	22,196	18,861
Contribution - Retirement	15,828	15,364	24,054	29,695	24,827
Allowance - Vehicle/Equipment	780	720	720	720	720
Allowance - Clothing	2,775	3,814	4,080	2,646	3,351
Salaries - Longevity Pay	-	225	285	285	345
Utilities Telephone	-	-	-	-	-
Fees - Training	1,541	1,027	1,500	500	3,150
Prof. Service - Physical Exams	818	1,000	750	660	750
Equipment Service/Maintenance	13,373	15,309	13,000	15,960	13,000
Maintenance Vehicle	6,061	4,293	5,000	6,305	5,000
Supplies - Chemicals	514	282	500	300	500
Supplies - Fuel	11,284	8,489	8,500	6,500	10,000
Supplies - Protective Clothing	1,313	2,003	1,875	1,103	1,875
Supplies - Minor Tools	4,471	3,429	3,500	4,930	3,500
Supplies - Office	434	250	250	200	250
Capital Outlay	-	-	35,000	38,571	9,000
Utility - Electricity	8,879	12,392	16,000	9,452	10,000
Maintenance - Building	2,704	2,791	2,814	4,914	10,014
Maintenance - Trees& Shrubs/Landscape	9,312	8,984	9,500	9,099	10,000
Maintenance - Playing Fields	2,888	5,430	6,500	5,691	6,500

670 - Parks & Recreation**History****Current****Proposed**

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Supplies - Janitorial	2,218	1,919	2,500	2,500	2,500
Disaster Expense	-	390	-	-	-
	283,384	289,632	439,811	430,244	427,163

680 - Public Works Facilities**History****Current****Proposed**

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Utilities - Telephone	231	-	-	-	-
Insurance - Property & Casualty	31,039	39,166	39,166	41,273	40,000
Utilities - Water/Sewer/Garbage	32,846	20,077	22,000	22,006	22,000
Utilities - Electricity	25,187	12,851	20,000	9,667	10,000
Maintenance - Building	3,550	2,411	3,000	688	3,000
Maintenance - Building Equipment	15,288	9,686	12,000	9,598	12,000
Supplies - Janitorial	976	961	1,000	800	1,000
Disaster Expense	-	-	-	-	-
	109,118	85,151	97,166	84,032	88,000

Federal Impress Fund	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
<u>Revenues</u>					
Interest Income	20,540	5,994	6,000		
Federal Forfeiture Income	98,969	106,604	-		
Income - Miscellaneous	-	-	-		
Auction Income	-	-	-		
Total Revenues	119,509	112,598	6,000	-	-
<u>Expenditures</u>					
Fees - Training & Travel	1,491	-	-		-
Communication & Computers	36,480	-	-		-
Surveillance Equipment	580	-	-		-
Salaries	-	6,550	-		-
Fees - Training & Travel	15,957	12,979	35,000	14,201	30,000
Capital Outlay	-	264,724	-	-	25,000
Ops/Investigation	3,701	10,915	10,000	956	10,000
Public Safety Facilities	44,012	-	70,000	38,911	10,000
Travel/Per Deim	2,789	1,607	8,000	405	8,000
Contact Services	62,083	10,721	18,750	13,662	10,750
Drug Gang Awareness	35,621	23,459	12,000	20,099	25,000
Nonprofit	1,500	5,518	10,000	5,290	10,000
Awards	2,709	6,698	2,500	2,032	3,500
Police Equipment	211,697	97,064	25,000	81,129	25,000
	418,621	440,237	191,250	176,685	157,250

State Impress Fund	History		Current	Proposed	
Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
<u>Revenues</u>					
Drug Forfeitures	20,301	-	-		
Total Revenues	20,301	-	-	-	-
<u>Expenditures</u>					
Public Safety	3,000	3,838	2,500	4,622	
Capital Outlay	-	-	-		20,000
Excess (Deficiency) of Revenues Over Expenditures	3,000	3,838	2,500	4,622	20,000
Other Financing Sources (Uses)					
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Otther Financing Sources and Uses	-	-	-	-	-

Federal Impress Fund	History		Current	Proposed	
Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
<u>Revenues</u>					
Drug Forfeitures	119,509	112,598	6,000	-	-
Total Revenues	119,509	112,598	6,000	-	-
<u>Expenditures</u>					
Public Safety	418,621	175,512	191,250	162,484	132,250
Capital Outlay	-	264,724	-	-	25,000
Excess (Deficiency) of Revenues Over Expenditures	418,621	440,237	191,250	162,484	157,250
<u>Other Financing Sources (Uses)</u>					
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	(299,112)	(327,638)	(185,250)	(162,484)	(157,250)
Fund Balance Beginning of Year	1,121,703	822,591	494,953	494,953	332,469
Fund Balance End of Year	822,591	494,953	309,703	332,469	175,219

State Impress Fund	History		Current		Proposed
Expenditure Detail	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
<u>Revenues</u>					
Drug Forfeitures	20,301	-	-		
Total Revenues	20,301	-	-	-	-
<u>Expenditures</u>					
Public Safety	3,000	3,838	2,500		
Capital Outlay	-	-	-		20,000
Excess (Deficiency) of Revenues Over Expenditures	3,000	3,838	2,500	-	20,000
Other Financing Sources (Uses)					
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Otther Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	17,301	(3,838)	(2,500)	-	(20,000)
Fund Balance Beginning of Year	8,916	26,217	22,379	22,379	22,379
Fund Balance End of Year	26,217	22,379	19,879	22,379	2,379

Debt Service Fund

	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Revenues:					
Proeprty Taxes	1,647,708	1,995,241	1,959,489	2,142,056	2,310,945
Interest Income	100	47	-	4	-
Total Revenues	1,647,808	1,995,288	1,959,489	2,142,060	2,310,945
Expenditures:					
Debt Service:					
Principal	1,315,000	1,389,823	1,385,000	1,385,000	1,889,792
Interest and Fiscal Charges	354,552	384,376	335,275	448,882	450,882
Bond Issuance Cost	-	-	-	-	-
Agent Fee	-	-	2,400	1,000	2,000
Total Expenditures	1,669,552	1,774,199	1,722,675	1,834,882	2,342,674
Other Financing Sources (Uses)					
Transfer In	228,276	60,050	-	-	-
Transfer Out	-	-	-	(498,115)	-
Total Other Financing Cources (Uses)	228,276	60,050	-	(498,115)	-
Net Change in Fund Balance	206,532	281,140	236,814	(190,937)	(31,729)
Fund Balance Beginning of Year	-	206,532	487,672	487,672	296,735
Fund Balance End of Year	206,532	487,672	724,486	296,735	265,006

Municipal Development District	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Revenues					
Sales Tax	1,036,756	1,174,901	1,100,000	1,177,347	1,200,000
Interest Income	12,495	9,845	9,000	5,578	5,000
Total Revenues	1,049,250	1,184,747	1,109,000	1,182,925	1,205,000
Expenditures					
Current:					
General Government	3,300	3,300	3,500	3,300	3,300
Culture and Recreation	-	-	175,000	245,000	50,000
Debt Service:					
Principal	410,000	430,000	440,000	440,000	660,000
Interest	148,056	128,033	113,342	113,342	110,264
Capital Outlay	-	-	30,000	8,000	10,000
Total Expenditures	561,356	561,333	761,842	809,642	833,564
Other Financing Sources (Uses)					
Transfers Out	(353,132)	(215,458)	(240,000)	(211,874)	(240,000)
Total Other Financing Sources (Uses)	(353,132)	(215,458)	(240,000)	(211,874)	(240,000)
Net Change in Fund Balance	134,762	407,955	107,158	161,409	131,436
Fund Balance Beginning of Year	841,946	976,708	1,384,663	1,384,663	1,546,072
Fund Balance End of Year	976,708	1,384,663	1,491,821	1,546,072	1,677,508

Crime Control & Prevention District	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Revenues					
Sales Tax	1,047,687	1,178,536	1,150,000	1,185,376	1,166,000
Interest Income	21,030	18,067	17,500	4,000	4,000
Total Revenues	1,068,716	1,196,603	1,167,500	1,189,376	1,170,000
Expenditures					
General Government	4,480	3,308	4,050	25,639	28,850
Public Safety	711,043	1,017,922	1,076,570	1,140,741	1,387,000
Total Expenditures	715,523	1,021,230	1,080,620	1,166,380	1,415,850
Excess (Dificency) of Revenues over Expenditures	353,193	175,374	86,880	22,996	(245,850)
Net Change in Fund Balance	353,193	175,374	86,880	22,996	(245,850)
Fund Balance Beginning of Year	1,217,848	1,571,041	1,746,415	1,746,415	1,769,411
Fund Balance End of Year	1,571,041	1,746,415	1,833,295	1,769,411	1,523,561

E911 Fund	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Revenues					
Fees	56,640	52,291	55,000	54,768	54,000
Interest Income	770	800	800	638	630
Total Revenues	57,410	53,091	55,800	55,406	54,630
Expenditures					
Public Safety	65,088	91,172	132,119	107,157	122,931
Total Expenditures	65,088	91,172	132,119	107,157	122,931
Other Financing Sources (Uses)					
Transfer In	44,000	44,000	44,000	44,000	44,000
Transfer Out					
Total Other Financing Sources and Uses	44,000	44,000	44,000	44,000	44,000
Net Change in Fund Balance	36,321	5,920	(32,319)	(7,751)	(24,301)
Fund Balance Beginning of Year	348,137	384,458	390,378	390,378	382,627
Fund Balance End of Year	384,458	390,378	358,059	382,627	358,326

Hotel / Motel Fund	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Revenues					
Occupancy Tax	266,589	243,002	200,000	240,000	240,000
Interest Income	2,124	943	1,000	75	70
Total Revenues	268,714	243,945	201,000	240,075	240,070
Expenditures					
Tourism	251,983	177,586	209,000	201,057	214,000
Total Expenditures	251,983	177,586	209,000	201,057	214,000
Net Change in Fund Balance	16,730	66,358	(8,000)	39,018	26,070
Fund Balance Beginning of Year	100,266	116,996	183,355	183,355	222,373
Fund Balance End of Year	116,996	183,355	175,355	222,373	248,443

MC Truancy Prevention Fund**History****Current****Proposed**

	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Revenues					
Fines	-	2,160	1,200	3,422	3,300
Interest Income	-	-			
Total Revenues	-	2,160	1,200	3,422	3,300
Expenditures					
Public Safety	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Change in Fund Balance	-	2,160	1,200	3,422	3,300
Fund Balance Beginning of Year	-	-	2,160	2,160	5,582
Fund Balance End of Year	-	2,160	3,360	5,582	8,882

MC Jury Fund	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Revenues					
Fines	-	43	100	70	70
Total Revenues	-	43	100	70	70
Expenditures					
Public Safety	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Change in Fund Balance	-	43	100	70	70
Fund Balance Beginning of Year	-	-	43	43	113
Fund Balance End of Year	-	43	143	113	183

MC Technology Fund

	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Revenues					
Fines	5,207	3,918	4,500	4,019	4,000
Interest Income	125	73	75	50	50
Total Revenues	5,332	3,991	4,575	4,069	4,050
Expenditures					
Public Safety	15,787	6,287	6,700	14,880	-
Total Expenditures	15,787	6,287	6,700	14,880	-
Net Change in Fund Balance	(10,456)	(2,296)	(2,125)	(10,811)	4,050
Fund Balance Beginning of Year	22,065	11,610	9,314	9,314	(1,497)
Fund Balance End of Year	11,610	9,314	7,189	(1,497)	2,553

MC Bldg Security Fund	History		Current	Adopted	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Revenues					
Fines	3,905	3,759	4,000	4,280	4,200
Interest Income	194	272	300	20	20
Total Revenues	4,099	4,031	4,300	4,300	4,220
Expenditures					
Public Safety	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Change in Fund Balance	4,099	4,031	4,300	4,300	4,220
Fund Balance Beginning of Year	31,963	36,062	40,094	40,094	44,394
Fund Balance End of Year	36,062	40,094	44,394	44,394	48,614

**Water/Wastewater
Financial Summary**

History		Current		Proposed
2019 Actual	2020 Actual	2021 Budgeted	2021 Projected Year End	2022 Budget

Operating Revenues

Charges for Services	4,236,513	4,460,574	4,228,000	4,622,715	4,586,000
----------------------	-----------	-----------	-----------	-----------	-----------

Operating Expenses

Personnel Services	803,977	628,465	1,113,096	1,035,379	1,160,955
Contractual Services	177,286	214,983	258,903	219,608	231,879
Supplies	1,672,574	1,595,364	1,545,355	1,796,614	1,757,500
Maintenance	204,116	271,804	214,815	256,343	314,785
Administrative	63,595	54,148	60,715	66,071	67,250
Utilities	136,489	127,393	139,720	116,645	114,280
Insurance	34,589	34,064	34,063	37,014	34,109
Depreciation & Amortization	589,575	564,652	-	564,600	-
Total Operating Expenses	3,682,200	3,490,873	3,366,667	4,092,274	3,680,758

Operating Income (Loss)	554,312	969,701	861,333	530,441	905,242
--------------------------------	----------------	----------------	----------------	----------------	----------------

Non-Operating Revenues (Expenses)

Interest income	8,611	3,324	5,500	200	200
Proceeds from sale of assets	-	23,743			
Grant Matching	-	-	(310,924)	-	(310,924)
Loss on disposition of assets	-	(37,619)	-	-	-
Interest expense and agent fees	(216,492)	(190,289)	(473,767)	(200,606)	(245,219)
Total non-operating revenue (expenses)	(207,881)	(200,841)	(779,191)	(200,406)	(555,943)

Income (Loss) Before Contributions and Transfers	346,432	768,860	82,142	330,035	349,299
---	----------------	----------------	---------------	----------------	----------------

Transfer In	166,600	-	-	-	-
Transfer Out	(228,276)	(182,381)	(116,069)	(64,095)	(400,000)
Change In Net Position	284,756	586,479	(33,927)	265,940	(50,701)

History		Current		Proposed
2019 Actual	2020 Actual	2021 Budgeted	2021 Projected Year End	2022 Budget

Total Net Position-Beginning	5,829,660	5,796,661	6,383,140	6,383,140	6,649,080
Prior Period Adjustment	(317,755)				
Total Net Position-Beginning as Restated	5,511,905	5,796,661	6,383,140	6,383,140	6,649,080
Total Net Position-Ending	5,796,661	6,383,140	6,349,213	6,649,080	6,598,378

050 -General Accounts**History****Current****Proposed**

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Contractual Obligations	-	-	30,000	25,000	-
Grant Matching Funds	-	-	310,924	-	310,924
Bond Principal	-	-	275,563		225,208
Bond Interest	218,744	215,292	172,004	172,004	19,211
Bond Issuance Cost	-	-	25,000	27,402	-
Agent Fee	36,400	1,200	1,200	1,200	800
Transfer To Other Funds	-	-	116,069	64,095	100,000
	255,144	216,492	900,760	264,701	656,143

700 - Administration

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	87,917	90,355	92,162	92,165	94,931
Insurance - Health / Life / Dental	5,658	5,838	5,838	5,692	5,838
Insurance - Worker's Compensation	248	218	259	217	266
Insurance - Unemployment	9	144	99	144	99
Contribution - Social Security	6,790	7,011	7,633	7,171	7,849
Contribution - Retirement	9,808	9,770	10,048	10,070	10,332
Allowance - Vehicle / Equipment	7,320	7,320	7,320	7,320	7,320
Salaries - Longevity Pay	-	235	295	295	355
Postage & Freight	2,060	-	-	-	-
Fees - Training	11,564	3,859	6,575	1,000	9,801
Fees - Subscriptions,Dues,Notary	836	848	950	876	950
Maintenance - Vehicle	-	8	500	100	500
Supplies - Fuel	806	388	1,000	100	1,000
Supplies - Public Awareness	2,214	3,596	3,000	2,500	3,000
Supplies - Protective Clothing	-	125	125	125	125
Supplies - Minor Tools	237	-	-	-	-
Insurance - Property & Casualty	1,189	1,009	1,009	1,465	1,009
	136,655	130,724	136,813	129,240	143,376

705 - Water & Sewer Billing

History

Current

Proposed

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
<u>Salaries - Regular</u>	103,227	95,563	107,692	108,831	112,798
<u>Insurance - Health / Life / Dental</u>	20,239	17,513	17,514	15,917	17,514
<u>Insurance - Worker's Compensation</u>	270	221	285	239	297
<u>Insurance - Unemployment</u>	33	432	297	432	297
<u>Contribution - Social Security</u>	7,546	7,122	8,425	8,187	8,751
<u>Contribution - Retirement</u>	10,658	9,767	11,318	11,890	11,497
<u>Allowance - Vehicle / Equipment</u>	720	720	720	720	720
<u>Salaries - Longevity Pay</u>	1,480	1,600	1,720	1,720	880
<u>Cash Over / Short</u>	22	(19)	-	-	-
<u>Utilities - Telephone</u>	30	115	200	208	200
<u>Fees - Bank Card Charges</u>	28,007	26,230	27,765	33,600	30,000
<u>Postage & Freight</u>	27,122	23,338	22,000	21,929	23,500
<u>Fees - Training</u>	1,696	143	2,500	500	2,500
<u>Equipment Service / Maintenance</u>	1,246	-	-	-	-
<u>Equipment - Rental</u>	4,984	12,545	11,260	1,460	11,761
<u>Supplies Office</u>	1,002	2,337	8,500	8,240	11,300
<u>Software Licenses</u>	10,682	7,027	7,200	6,015	6,184
<u>Professional Fees - Other</u>	1,208	2,267	1,679	800	1,500
<u>Diaster Expense</u>	-	288	-	-	-
	220,173	207,209	229,075	220,687	239,699

710 - Meter Readers	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
<u>Salaries - Regular</u>	96,064	103,233	128,960	125,464	133,120
<u>Salaries - Overtime</u>	638	173	4,000	542	4,000
<u>Insurance - Health / Life / Dental</u>	18,959	22,871	23,352	23,098	23,352
<u>Insurance - Worker's Compensation</u>	3,521	2,990	4,364	3,656	4,510
<u>Insurance - Unemployment</u>	84	469	396	576	396
<u>Contribution - Social Security</u>	7,048	7,582	10,187	9,280	10,528
<u>Contribution - Retirement</u>	10,164	10,319	13,410	12,718	13,858
<u>Allowance - Vehicle / Equipment</u>	600	-	-	-	-
<u>Allowance - Clothing</u>	1,746	2,251	2,500	2,237	2,236
<u>Salaries - Longevity Pay</u>	680	-	205	205	495
<u>Utilities - Telephone</u>	1,729	1,998	2,520	1,929	1,080
<u>Fees - Training</u>	394	674	900	900	900
<u>Equipment Service/Maintenance</u>	-	-	3,300	1,500	2,300
<u>Maintenance - Vehicle</u>	3,777	4,319	3,065	10,363	4,035
<u>Supplies - Fuel</u>	7,418	7,239	7,000	9,000	7,400
<u>Supplies - Protective Clothing</u>	1,352	906	2,180	1,500	2,500
<u>Supplies - Minor Tools</u>	4,466	3,837	5,000	3,713	5,000
<u>Supplies - Office</u>	1,000	-	-	-	-
<u>Software Licnese</u>	198	21	3,050	3,000	3,185
<u>Capital Outlay</u>	2,606	34,781	-	-	-
<u>Meter Expense</u>	33,936	78,900	59,925	63,430	60,000
<u>Meter Parts/Installation Supplies</u>	20,900	32,634	30,000	28,691	41,000
<u>Contractual Obligations</u>	-	-	5,214	5,214	5,215
Disaster Expense	-	682	-	-	-
	217,280	315,879	309,528	307,017	325,110

720 - Water Production

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	-	13,178	36,400	37,876	39,936
Salaries - Overtime	-	1,359	1,500	6,389	2,500
Insurance - Health / Life / Dental	977	2,432	5,838	5,692	5,838
Insurance - Worker's Compensation	674	534	792	664	885
Insurance - Unemployment	-	-	99	142	99
Contribution - Social Security	-	1,128	2,954	3,607	3,301
Contribution - Retirement	-	1,478	3,889	4,760	4,346
Allowance - Vehicle / Equipment	-	240	720	720	720
Allowance - Clothing	84	107	440	300	440
Fees - State License	-	-	9,150	9,148	9,150
Fees - Training	1,850	1,817	1,025	600	2,000
Maintenace Communication	3,957	4,131	4,150	3,500	4,150
Equipment Service/Maintenance	-	-	-	-	1,500
Maintenance - Vehicle	2,294	1,798	1,800	665	1,800
Supplies - Chemicals	10,931	10,532	11,000	11,680	11,000
Supplies - Fuel	2,127	1,473	1,700	770	1,800
Supplies - Protective Clothing	150	216	250	145	250
Supplies - Minor Tools	2,879	2,202	2,400	2,387	2,650
Supplies - Water Purchase	1,556,594	1,500,410	1,400,000	1,711,011	1,650,000
	1,582,518	1,543,035	1,484,107	1,800,056	1,742,365

725 - Water & Sewer Distribution	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	69,419	81,388	138,840	136,516	150,010
Overtime	7,456	8,514	10,000	13,099	10,500
Insurance - Health / Life / Dental	16,074	18,598	23,352	20,902	23,352
Insurance - Worker's Compensation	5,338	7,881	4,087	3,424	4,696
Insurance - Unemployment	200	642	396	668	396
Contribution - Social Security	5,711	6,393	10,676	10,769	12,334
Contribution - Retirement	8,014	9,034	14,054	15,106	16,236
Allowance - Vehicle / Equipment	-	600	720	720	720
Clothing Allowance	1,441	1,175	2,000	1,635	2,200
Fees - Training	4,270	2,178	3,100	2,500	3,925
Equipment Service / Maintenance	3,507	2,778	3,500	24,407	4,000
Maintenance - Vehicle	1,840	4,140	4,000	3,150	4,000
Maintenance - Line Repair	89,771	91,470	75,000	80,944	135,000
Supplies - Chemicals	1,174	1,626	1,750	4,500	2,250
Supplies - Fuel	4,984	2,967	3,500	1,500	3,500
Supplies - Protective Clothing	1,092	858	1,000	700	1,500
Supplies - Minor Tools	1,858	1,650	1,500	1,500	1,500
Supplies Office	275	200	250	75	250
Capital Outlay	-	37,100	-	-	300,000
Insurance - Property & Casualty	9,154	9,962	9,962	12,644	10,000
Utilities - Water / Sewer / Garbage	6,530	5,909	7,000	6,156	7,000
Utilities - Electricity	79,898	54,900	70,000	39,440	40,000
Maintenance - Building	-	-	-	-	1,000
	318,007	349,962	384,687	380,355	734,368

730 - Water & Sewer Collection

History

Current

Proposed

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	107,131	111,382	170,934	115,037	177,362
Overtime	10,719	6,370	10,000	7,258	10,000
Insurance - Health / Life / Dental	20,284	23,845	29,190	19,403	29,190
Insurance - Worker's Compensation	2,621	2,898	3,938	2,399	3,868
Insurance - Unemployment	46	810	495	681	495
Contribution - Social Security	8,905	8,425	13,169	9,235	14,431
Contribution - Retirement	12,238	11,898	17,335	12,758	18,996
Allowance - Vehicle / Equipment	1,200	900	720	720	720
Clothing Allowance	1,690	2,032	3,220	1,633	3,220
Salaries - Longevity Pay	375	435	495	495	555
Fees - State License	-	-	1,075	1,107	1,108
Fees - Training	4,060	2,371	4,000	2,500	4,600
Equipment Service / Maintenance	15,090	12,853	12,000	16,725	15,000
Maintenance - Vehicle	7,983	5,501	4,500	1,500	5,000
Maintenance - Line Repair	56,680	90,157	85,000	90,229	110,000
Supplies - Chemicals	8,269	5,784	7,000	4,069	8,000
Supplies - Fuel	6,731	7,280	10,500	6,120	10,500
Supplies - Protective Clothing	1,696	1,641	1,650	1,200	1,650
Supplies - Minor Tools	2,807	2,867	2,250	1,800	2,500
Supplies - Office	1,325	231	250	251	250
	269,849	297,679	377,721	295,120	417,444

740 - Sewer Treatment Plant**History****Current****Proposed**

Expenditure Detail	History		Current		Proposed
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Salaries - Regular	61,388	77,282	102,960	124,590	106,808
Salaries - Overtime	5,218	1,427	3,000	1,030	2,250
Insurance - Health / Life / Dental	7,947	8,740	17,514	8,059	17,514
Insurance - Worker's Compensation	2,506	2,855	3,027	2,536	3,107
Insurance - Unemployment	9	263	297	588	297
Contribution - Social Security	2,984	4,078	8,106	6,760	8,343
Contribution - Retirement	4,065	5,363	10,670	8,999	10,982
Allowance - Clothing	536	789	2,070	1,424	2,070
Utilities - Telephone	1,094	965	1,000	1,023	1,000
Fees - State License	15,322	15,322	16,000	15,322	16,000
Fees - Training	1,349	980	2,250	800	2,250
Prof Fees - Testing & Analysis	10,369	13,964	15,000	7,322	11,500
Sludge Removal	54,619	41,490	50,000	44,799	40,000
Equipment Service/Maintenance	18,692	8,333	10,000	14,590	20,000
Maintenance - Vehicle	1,556	2,539	1,500	3,960	1,500
Supplies - Chemicals	52,085	32,557	39,000	26,500	35,000
Supplies - Fuel	2,282	982	2,750	1,931	2,750
Supplies - Protective Clothing	1,559	2,110	1,400	1,750	1,525
Supplies - Minor Tools	1,948	1,442	2,000	1,663	1,600
Supplies - Office	1,946	2,937	1,000	1,100	1,000
Capital Outlay	1,227	-	-	-	-
Insurance - Property & Casualty	24,246	23,092	23,092	22,905	23,100
Utilities - Electricity	47,208	63,508	59,000	67,889	65,000
Maintenance - Building	1,439	1,283	1,500	800	1,500
Maintenance - Building Equipment	4,799	4,391	5,000	3,910	3,500

740 - Sewer Treatment Plant**History****Current****Proposed**

Expenditure Detail	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Supplies - Janitorial	-	462	500	450	500
Disaster Expense	-	32	-	-	-
	326,392	317,188	378,636	370,700	379,096

Civic Center	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Operating Revenues					
Income - Facility Rental	51,835	43,807	125,040	55,000	55,000
Income - Miscellaneous	-	10,269	5,000	150	500
Refunds	-	-	-	-	-
Rentals - Equipment	4,665	3,911	13,500	3,500	5,000
Fees - Catering	1,591	930	3,000	50	1,000
Fees - Labor Charge	10,485	7,000	9,000	6,000	7,000
Fee - Miscellaneous	-	-	-	-	-
Fee - Event Taxable	-	-	-	-	-
Total Revenues	68,576	65,917	155,540	64,700	68,500
Operating Expenses					
Personnel Services	151,444	135,950	239,074	152,884	240,995
Supplies	2,655	3,916	10,700	4,498	7,000
Maintenance	20,894	32,407	23,063	19,700	27,863
Administrative	1,374	1,789	700	200	450
Utilities	51,195	52,538	74,500	54,503	67,073
Advertising	1,255	412	2,500	200	2,500
Event Expenses	849	557	6,000	250	6,000
Insurance	34,121	38,722	38,760	44,339	44,400
Total Operating Expenses	263,787	266,293	395,297	276,574	396,280
Non-Operating Revenues (Expenses)					
Transfers In	192,015	215,458	240,000	211,874	240,000
Transfer Out	-	-	-	-	-

Civic Center	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Net Change in Net Position	(3,195)	15,082	243	-	(87,780)
Total Net position - Beginning	(168,446)	(188,549)	(173,467)	(173,467)	(173,467)
Prior Period Adjustment	(16,908)	-	-	-	-
Total Net position - Beg. as Restated	(185,354)	(188,549)	(173,467)	(173,467)	(173,467)
Fund Balance End of Year	(188,549)	(173,467)	(173,224)	(173,467)	(261,248)

Aquatic Center

	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Revenues					
Income - Daily Entrance	118,064	9,517	121,295	105,000	120,000
Income - Annual Passes	3,922	20	37,115	2,800	2,400
Income - Concessions	16,826	1,154	20,000	10,000	18,000
Income - Classes	4,609	25	6,000	4,500	4,500
Income - Facility Rental	42,519	338	40,000	30,000	40,000
Income - Miscellaneous	3,170	34	3,200	2,000	3,200
Refunds	(1,007)	-	-	-	-
Total Revenues	188,103	11,087	227,610	154,300	188,100
Expenses					
Personnel Services	234,006	111,191	247,010	212,410	250,369
Contractual Services	3,704	1,406	3,050	2,200	2,715
Supplies	45,196	29,963	43,400	31,840	44,000
Maintenance	26,026	54,221	35,924	32,867	61,968
Administrative	3,685	1,545	2,060	1,635	1,320
Utilities	32,729	28,669	32,800	24,686	31,220
Advertising	3,326	1,043	4,000	150	4,000
Insurance	5,424	6,034	6,035	8,698	8,698
Total Expenses	354,096	234,072	374,279	314,486	404,290
Non-Operating Revenues (Expenses)					
Transfers In	161,117	238,116	180,069	201,095	216,190
Transfer Out					
Net Change in Net Position	(4,876)	15,131	33,400	40,909	0

Aquatic Center

	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Total Net position - Beginning	(23,593)	(56,040)	(40,909)	(40,909)	(0)
Prior Period Adjustment	(27,571)				
Total Net position - Beg. as Restated	(51,164)				
Fund Balance End of Year	(56,040)	(40,909)	(7,509)	(0)	(0)

Harbor Fund	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Operating Revenues					
Income - Lease Payments	262,824	224,882	237,700	281,216	276,968
Income - Boat Slip Rentals	55,246	47,673	40,000	57,065	45,000
Income - % of Sales	48,875	43,819	40,000	40,921	40,000
Income - Miscellaneous	-	11,092	-	-	-
Total Operating Revenues	366,945	327,466	317,700	379,202	361,968
Operating Expenses					
Personnel Services	86,461	89,138	118,161	121,938	120,753
Contract Services	75,702	14,833	115,000	15,965	1,200
Supplies	3,325	5,680	3,400	3,433	5,450
Maintenance	13,726	46,409	13,000	69,709	24,000
Utilities	17,720	16,274	18,750	18,718	23,000
Insurance - Property & Casualty	3,139	2,945	3,250	4,200	-
Depreciation and Amortization	28,188	31,460	-	-	-
Total Operating Expenses	228,261	206,740	271,561	233,963	174,403
Operating Income (Loss)	138,684	120,727	46,139	145,239	187,565
Non-Operating revenues (Expenses)					
Grant Proceeds	15,826	-	-	-	-
Interest Expense	(1,821)	(967)	(958)	(900)	(800)
Total Non-Operating Revenues (Expenses)	14,005	(967)	(958)	(900)	(800)
Income (Loss) before Contributions and Transfers	152,689	119,760	45,181	144,339	186,765
Transfers In	-	-	59,509	59,509	-

Harbor Fund	History		Current	Proposed	
	2019 Actual	2020 Actual	2021 Budget	2021 Projected Year End	2022 Budget
Transfers Out	(141,600)	(128,019)	(64,000)	(137,000)	(116,190)
Change In Net Position	11,089	(8,259)	40,690	66,848	70,575
Total Net Position Beginning	844,536	844,536	819,795	860,485	886,643
Prior Period Adjustment	(27,571)	-	-	-	-
Total Net Position Beginning as Restated	816,965	828,054	819,795	819,795	886,643
Total Net Position Ending	828,054	819,795	860,485	886,643	957,218