CITY OF
LIVINGSTON, TEXAS
ANNUAL BUDGET

October 1, 2022
through
September 30, 2023

CITY COUNCIL

Judy B. Cochran, Mayor
Alan Cook, Mayor Pro-tem
Ray Luna, Alderman
Elgin Davis, Alderman
Marion "Bid" Smith, Alderman
Clarke Evans, Alderman

CITY ADMINISTRATION

Billy S. Wiggins, City Manager
Ellie Monteaux, City Secretary/Assistant City Manager
Jim Wright, City Attorney

CITY OF LIVINGSTON, TEXAS
2022 - 2023
ANNUAL BUDGET

Table of Contents

Page Number

CITY MANAGER'S LETTER OF TRANSMITTAL
ORGANIZATIONAL CHART
PROPOSED DEPARTMENTAL STAFFING LEVELS
PROPERTY TAX RATE INFORMATION

SUMMARY OF OPERATING FUNDS - General and Utility Systems 1-5

GENERAL FUND:

Overview 6
Schedule of Cash Receipts 7-8
Statements of Disbursements and Revenues
Administration Department 9
Sanitation Department 10
Fire Department 11
Police Department 12
Street Department 13
Parks and Recreation Department 14
Library Department 15
Garage Department 16
Trade Days Department 17
Recap of Capital Expenditures, 2021 - 2022 18-19
Proposed Capital Expenditures, 2022 - 2023 20-21

UTILITY SYSTEMS FUND:

Overview 22
Schedule of Cash Receipts 23
Statements of Disbursements and Revenues:
Electric Department 24
Water Department 25
Sewer Department 26
Recap of Capital Expenditures, 2021 - 2022 27
Proposed Capital Expenditures, 2022 - 2023 28

DEBT SERVICE FUND:

Overview 29
Certificates of Obligation, Series 2012 30

RESERVE FUND:

Street Improvement Fund 31
Water System Reserve and Maintenance Fund 32
Electric Improvement Fund 33

LETTER OF TRANSMITTAL

City of Livingston, Texas

A Texas Main Street City Since 2005

200 West Church Street, Livingston, Texas 77351-3281
Telephone: (936) 327-4311 Fax: (936) 327-7608
www.cityoflivingston-tx.com

September 13, 2022

Honorable Judy B. Cochran, Mayor
and City Councilmembers
City of Livingston, Texas

Dear Mayor and Councilmembers:

In Re: **ANNUAL BUDGET for Period October 1, 2022 through September 30, 2023**

I am pleased to submit the annual budget for the City of Livingston for the fiscal year October 1, 2022 through September 30, 2023, in compliance with the Texas *Local Government Code, Section 102.002.* Anticipated revenues reflected in this budget have been determined by realistic calculations providing monies for all city operations for the coming fiscal year and anticipated disbursements have been carefully established providing funds for the most necessary and needed areas of public service.

REVENUES

Beginning Balance	$ 30,523,094.00
Operating Income	$ 31,385,100.00
Grant Funds	$ 5,100.00
Transfers	$ 0.00
TOTAL REVENUES	$ 61,913,294.00

EXPENSES

Operating Expenses	$ 27,840,300.00
Capital Outlays	$ 12,821,500.00
Debt Services	$ 0.00
TOTAL EXPENSES	$ 40,661,800.00
YEAR END BALANCE	$ 21,251,494.00

Judy B. Cochran, Mayor Billy S. Wiggins, City Manager Ellie Monteaux, City Secretary

Council Members: Raymond Luna, Elgin Davis, Alan Cook, Marion A. 'Bid' Smith, Clarke Evans

The objective of the City of Livingston 2022-2023 Operating Budget is the formulation of a plan of operation to provide the highest possible level of service to the citizens of Livingston utilizing available financial and human resources. This year's budget is such a challenge with all of the uncertainties of our local, state and national economies having to deal with supply chain issues, high energy costs and 8.6% inflation, etc. Typically this would be the time to tighten our belts and weather the storm, but unfortunately we can't do this because our community is on the cusp of growth like we have never experienced. We have seen it for the last couple of years but now that Naskila has won their Supreme Court case and can expand their casino operation east of Livingston, I feel that our area is going to grow rapidly and we must have the infrastructure in place to handle this growth, or it will cause major issues in the future. I do believe that this proposed 2022-2023 operating budget addresses the most critical needs of our community while maintaining our current levels of service. Customer service continues to be a high priority in all phases of the City's operation. This philosophy is incorporated into each budget document and serves to provide guidance in decisions affecting the scope of municipal programs and services.

As always, our main responsibility is to manage public funds wisely while planning for long-term growth in our community. We have experienced increases in some economic indicators over the past year including hotel occupancy tax and utility connections, as well as an increase in the sales tax collections. Currently, sales tax revenue accounts for 17.4% of the city's total annual operating revenue, while utility fees for sanitation, electric, water and sewer services account for 77.3% of the city's total annual operating revenue, and additional funds from other sources have allowed our city to continue to operate without an ad valorem property tax since 1988. We do not anticipate levying an ad valorem property tax for the upcoming year, however, city staff will closely monitor the local economic situation to determine when, and if, it becomes necessary to levy an ad valorem property tax in coming years.

2021 - 2022 has seen steady growth in the number of new and/or renovated businesses. These businesses will generate additional sales tax revenue, utility revenues and jobs for our community. This includes the Livingston Village Apartment Complex (80 units), Long Branch Steakhouse, Petalz, Alma's Café, Starbucks, Panda Express, Taco Bueno, Wendy's, Mason Jar Café and the five (5) commercial lease spaces on West Church Street to name a few.

The City Council and administrative staff continue to focus on providing the most efficient and cost effective level of services and programs for which our citizens are willing and capable of paying. We continually monitor our services to our citizens to validate that they are still considered an asset to the community. We rely extensively on feedback from our citizens in evaluating any new or existing program or service.

As always, the City owes a large debt of gratitude to the many volunteers who contribute so much to the well-being of our community. The members of the City Council devote many hours of their time guiding and governing our community for which I am very grateful. Our community has always been fortunate to have citizens willing to serve on the City Council, without remuneration, who have the best interests of this community as a whole as their guiding concern.

I would also like to publicly commend the members of the Livingston Volunteer Fire Department for their continued dedication to the fire prevention and fire suppression efforts in our community. These individuals give willingly of their time, sacrificing time with their families, to provide this extremely valuable service for the citizens of Livingston and the surrounding area.

We also appreciate the efforts of numerous youth organizations that work tirelessly to provide programming and maintenance for our youth baseball fields and softball fields, rodeo arena and fairgrounds, soccer fields, youth football and youth golf thereby saving the citizens of our community many thousands of dollars each year. Additionally, we rely on the help of many community volunteers to plan and conduct special community events like the Easter Eggstravaganza, Hometown Christmas event, Jingle Bell Fun Run, and lighted Christmas parade. These volunteers are instrumental in helping provide special events for our community as well as tourists who travel to Livingston to experience our small-town atmosphere.

I would like to acknowledge the contributions of our supervisory staff in working together to achieve a budget which, while fiscally conservative, meets the needs of an ever-growing community. I appreciate their hard work and their planning efforts on behalf of our citizens.

Most importantly, I want to extend my very special thanks to the employees of our city who are committed to providing quality services for our citizens 365 days of the year. They are truly a dedicated group of people who care deeply about our community and are eager to see Livingston grow and prosper.

It is an honor and a privilege to serve the citizens of Livingston and I pledge to continue to merit your confidence. I welcome your comments and suggestions for improvements to our facilities and services.

Sincerely,

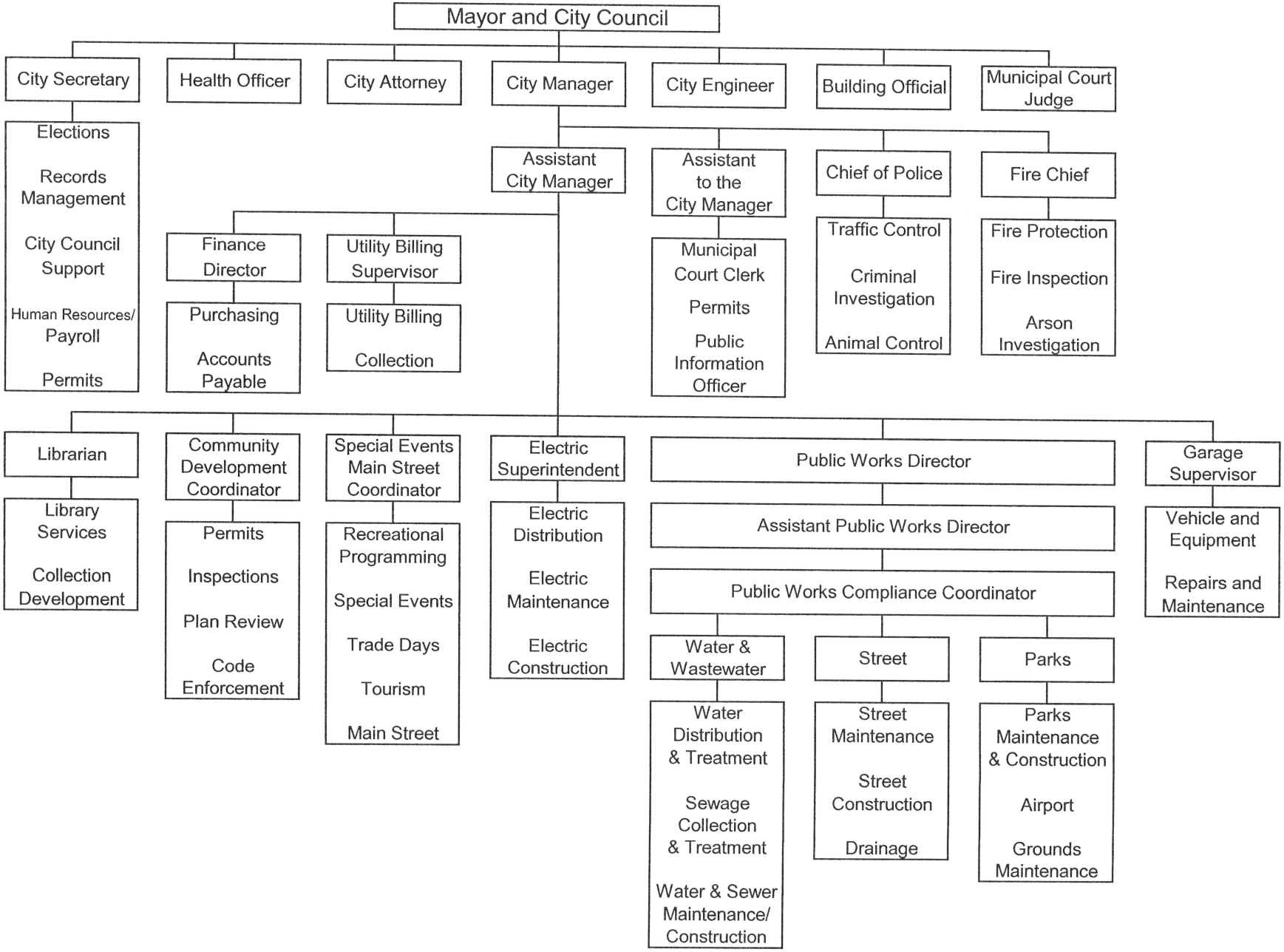
CITY OF LIVINGSTON, TEXAS

Billy S. Wiggins

Billy S. Wiggins, City Manager

ORGANIZATIONAL CHART

CITY OF LIVINGSTON, TEXAS
ORGANIZATIONAL CHART
2022 - 2023



PROPOSED DEPARTMENTAL STAFFING LEVELS

CITY OF LIVINGSTON PROPOSED DEPARTMENTAL STAFFING LEVELS 2022 – 2023 BUDGET SEPTEMBER 12, 2022	
ADMINISTRATION:	
8 Full-Time Positions	City Manager
	City Attorney/Assistant to the City Manager
	Finance Director
	City Secretary/Assistant City Manager
	Accounts Payable/Purchasing Clerk
	Human Resources Coordinator/Payroll Clerk
	Community Development Coordinator
	Community Development Administrative Assistant
UTILITY BILLING:	
4 Full-Time Positions	Utility Billing Supervisor
	Utility Billing Clerks (3)
FIRE:	
2-1/2 Full-Time Positions	Fire Marshal/Code Enforcement
	Station Attendant
	Assistant Mechanic (1/2)
POLICE:	
33 Full-Time Positions	Police Chief
	Lieutenant
	Detectives (2)
	Officers (14)
	School-Based Officers (6)
	Dispatchers (4)
	Administrative Assistants (3)
	Animal Control Officer
	Court Clerk
2 Part-Time Positions	Relief Dispatchers
2 Part-Time Positions	Reserve Officers
LIBRARY:	
5 Full-Time Positions	Library Director
	Library Clerks (4)
1 Part-Time Position	Library Aide
GARAGE:	
2-1/2 Full-Time Positions	Garage Supervisor/Mechanic
	Assistant Mechanic (1)
	Assistant Mechanic (1/2)

CITY OF LIVINGSTON PROPOSED DEPARTMENT STAFFING LEVELS 2022 - 2023 BUDGET SEPTEMBER 12, 2022	
STREET:	
7 Full-Time Positions	Street Sweeper Operator
	Equipment Operator (1)
	Equipment Specialist (1)
	Maintenance Workers (4)
ELECTRIC:	
8 Full-Time Positions	Electric Superintendent
	Foreman
	Lineworkers (6)
PARKS & RECREATION TRADE DAYS:	
10 Full-Time Positions	Special Events/Main Street Coordinator
	Special Events Administrative Assistant
	Special Events Office Assistant
	Grounds Maintenance Foreman
	Groundsworkers II (3)
	Groundsworker I (3)
WATER:	
10 Full-Time Positions	Public Works Director
	Assistant Public Works Director
	Public Works Compliance Coordinator
	Equipment Specialist
	Utility Service Representative II
	Utility Service Representatives I (3)
	Maintenance Workers (2)
WASTEWATER:	
4 Full-Time Positions	Chief Plant Operator
	Plant Operators (2)
	Maintenance Worker (1)
1 Part-Time Position	Maintenance Worker
TOTAL POSITIONS:	94 Full-Time
	6 Regular Part-Time

PROPERTY TAX RATE INFORMATION

PROPERTY TAX RATE INFORMATION

In accordance with Section 102.007(d) of the Texas Local Government Code, we are providing the following:

The 2022-2023 budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $0.00 (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll - $0.00).

The City of Livingston has not levied an ad valorem property tax since 1988 and the 2022 - 2023 fiscal year budget does not include the levy of a property tax. Therefore, the City of Livingston property tax rates for the preceding and current fiscal year including the adopted rate, effective tax rate, effective maintenance and operations tax rate, rollback tax rate and debt rate remain at $0.00.

The total amount of City debt obligations secured by property taxes at 10/1/22 is $0.00. General Obligation bonds are direct obligations of the City payable from ad valorem taxes levied. Certificates of Obligation are direct obligations of the City payable from ad valorem taxes levied which are additionally secured by a subordinate pledge of the surplus of net revenue of the City's electric, water and sewer funds. Since the City does not currently assess ad valorem taxes, the CO and GO debt is repaid through sales tax revenue as well as other general revenue receipts.

The City Council met in regular open session on Tuesday, September 13, 2022, at 5:00 P.M. to consider and adopt the budget for the fiscal year 2022 - 2023. This budget was adopted on September 13, 2022 by a record vote of the City Council as follows:

AYES: Alderman Alan Cook
Alderman Ray Luna
Alderman Marion 'Bid' Smith
Alderman Clarke Evans

NOES: None

(NOTE: Alderman Elgin Davis was absent from the meeting.)

BUDGET SUMMARY

2022 - 2023 FISCAL YEAR

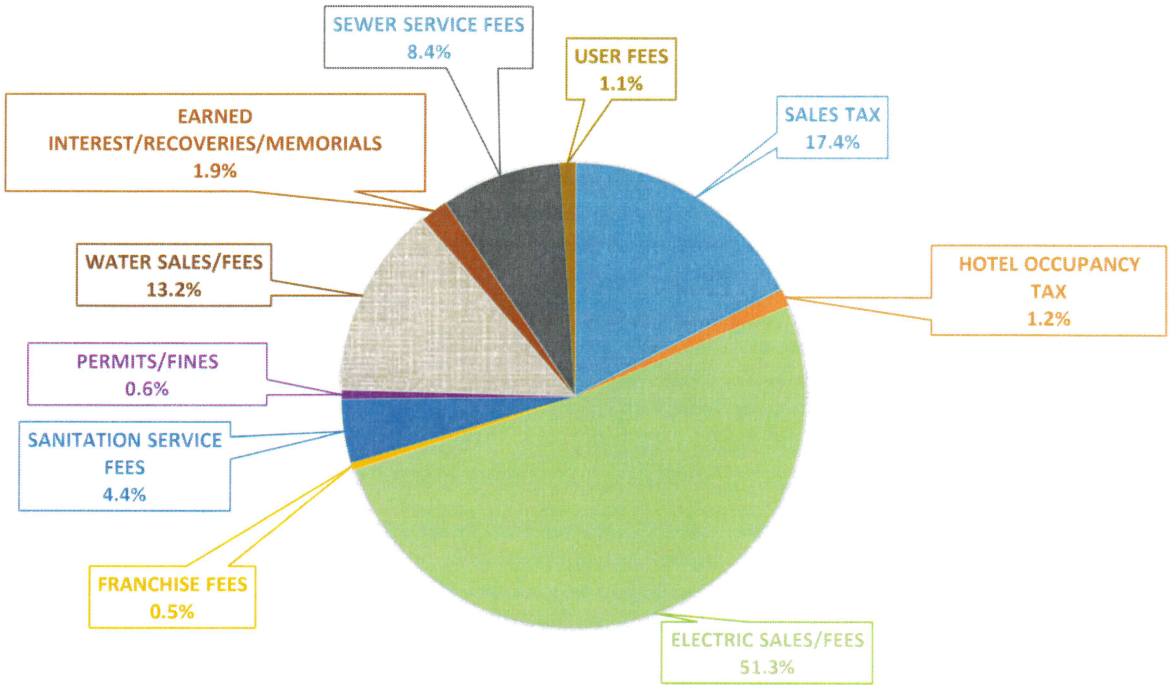
GENERAL AND UTILITY SYSTEMS

OPERATING FUNDS

SUMMARY OF GENERAL AND UTILITY OPERATING FUNDS
ANNUAL BUDGET
2022 - 2023

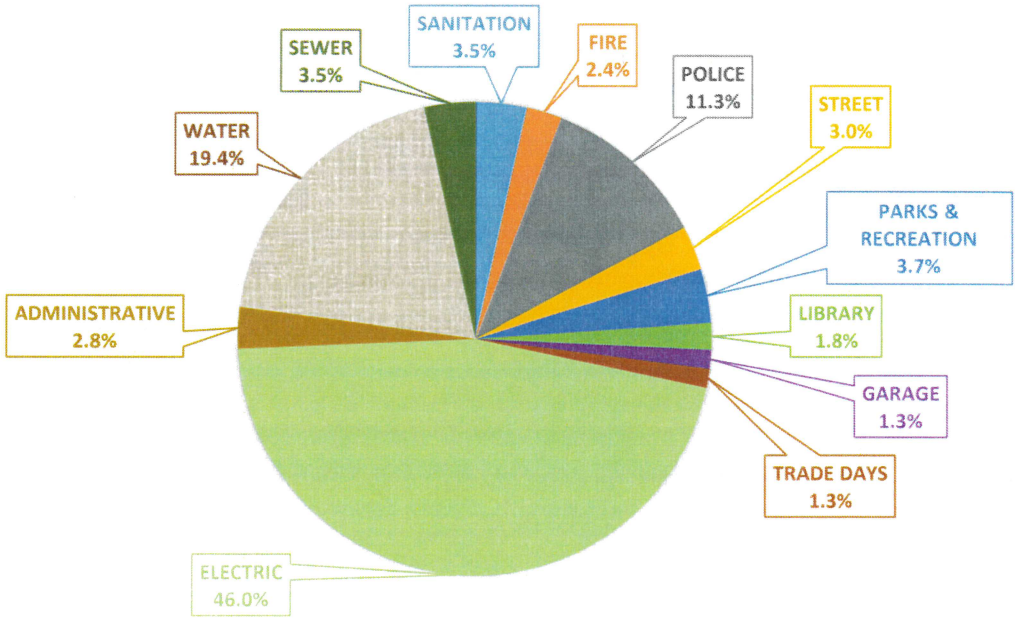
	10/1/20-9/30/21 ACTUAL	10/1/21-9/30/22 ESTIMATE	10/1/22-9/30/23 PROPOSED
BEGINNING BALANCE	$ 26,538,827.20	$ 31,497,994.00	$ 30,523,094.00
INCOME:			
Administration Department	$ 5,552,804.27	$ 5,693,500.00	$ 6,238,000.00
Sanitation Department	$ 1,294,577.24	$ 1,308,500.00	$ 1,396,000.00
Fire Department	$ 86,302.52	$ 66,500.00	$ 77,500.00
Police Department	$ 488,731.92	$ 398,600.00	$ 542,600.00
Street Department	$ 4,682.77	$ 6,000.00	$ 4,000.00
Parks and Recreation Department	$ 125,489.49	$ 150,000.00	$ 170,000.00
Library Department	$ 25,489.19	$ 25,500.00	$ 28,000.00
Trade Days Department	$ 17,573.50	$ 25,000.00	$ 25,000.00
Electric Department	$ 16,364,434.65	$ 14,882,000.00	$ 16,116,000.00
Water Department	$ 3,438,156.92	$ 3,775,000.00	$ 4,161,000.00
Sewer Department	$ 2,363,189.00	$ 2,405,000.00	$ 2,627,000.00
TOTAL OPERATING INCOME	$ 29,761,431.47	$ 28,735,600.00	$ 31,385,100.00
Grant Funds	$ 10,058.35	$ 5,100.00	$ 5,100.00
Transfers from Reserve & Improvement Funds and Debt Service Funds	$ 0.00	$ 0.00	$ 0.00
TOTAL INCOME, TRANSFERS AND CASH	$ 56,310,317.02	$ 60,238,694.00	$ 61,913,294.00
DISBURSEMENTS:			
Administration Department	$ 567,046.46	$ 622,000.00	$ 784,000.00
Sanitation Department	$ 839,651.19	$ 950,000.00	$ 963,000.00
Fire Department	$ 568,372.33	$ 595,600.00	$ 672,800.00
Police Department	$ 2,562,109.86	$ 2,648,000.00	$ 3,162,000.00
Street Department	$ 690,589.38	$ 763,000.00	$ 830,000.00
Parks and Recreation Department	$ 753,638.97	$ 801,500.00	$ 1,039,500.00
Library Department	$ 403,697.50	$ 443,500.00	$ 493,000.00
Garage Department	$ 287,422.28	$ 354,500.00	$ 378,500.00
Trade Days Department	$ 331,078.67	$ 348,500.00	$ 351,000.00
Electric Department	$ 9,945,475.18	$ 11,404,000.00	$ 12,810,000.00
Water Department	$ 4,886,549.01	$ 4,966,000.00	$ 5,389,500.00
Sewer Department	$ 936,369.60	$ 888,000.00	$ 967,000.00
TOTAL OPERATING EXPENSES	$ 22,772,000.43	$ 24,784,600.00	$ 27,840,300.00
Capital Outlays - All Departments	$ 2,040,322.59	$ 4,931,000.00	$ 12,821,500.00
Transfers to Debt Service Funds	$ 0.00	$ 0.00	$ 0.00
TOTAL DISBURSEMENTS	$ 24,812,323.02	$ 29,715,600.00	$ 40,661,800.00
YEAR END BALANCE	$ 31,497,994.00	$ 30,523,094.00	$ 21,251,494.00

2022-2023 OPERATING INCOME
TOTAL GENERAL & UTILITY FUNDS
(WHERE THE MONEY COMES FROM)



2022-2023 OPERATING EXPENSES
TOTAL GENERAL & UTILITY FUNDS*
(WHERE THE MONEY GOES)

*Excludes Capital Expenses and Debt Service Expenses

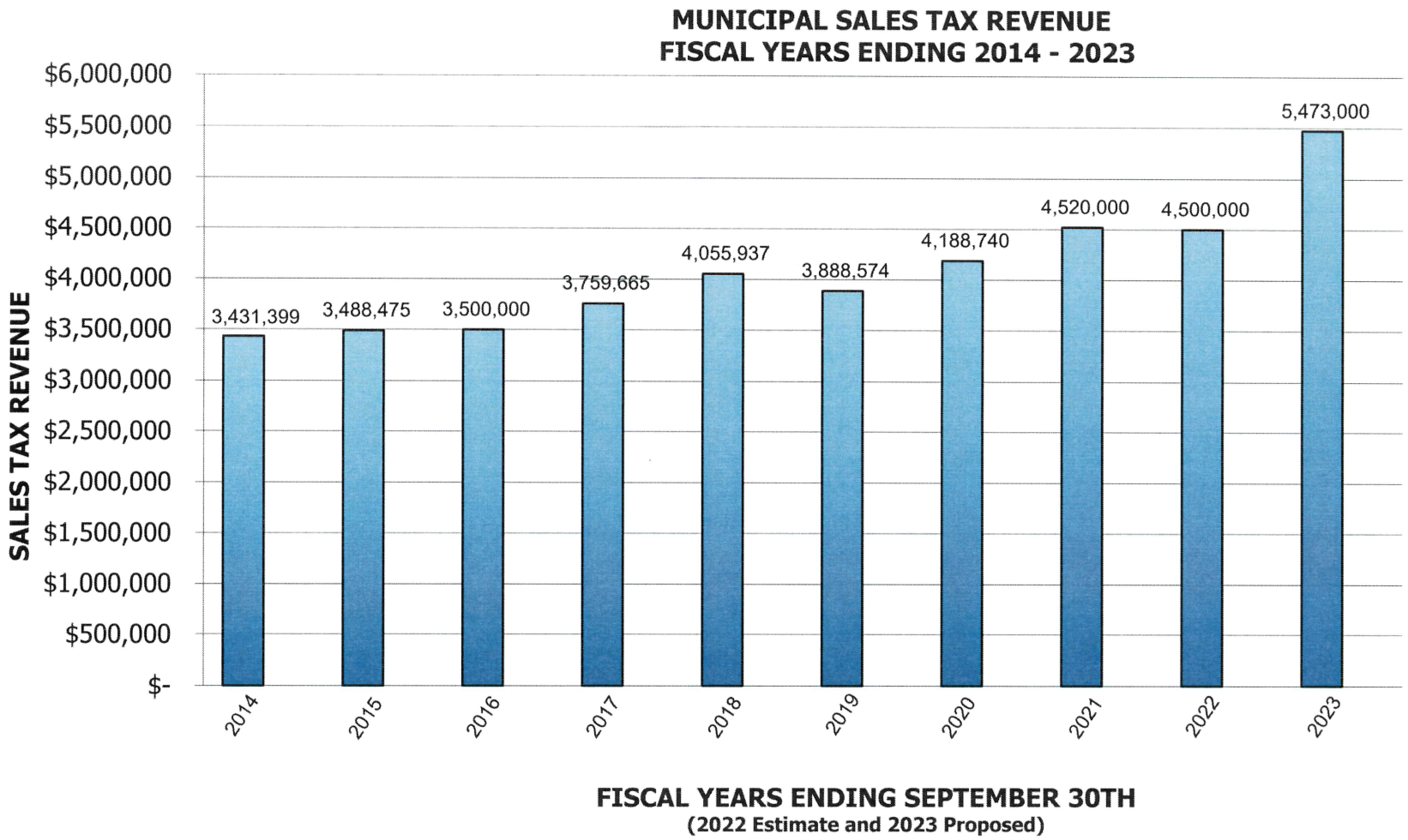


PROPOSED 2022-2023
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY

CATEGORY	AMOUNT OF EXPENSE
Salaries	$ 5,555,000.00
Social Security & Medicare	$ 397,000.00
Retirement	$ 840,000.00
Employee Group Health Insurance	$ 1,137,000.00
Uniforms	$ 107,300.00
Liability/Property/Auto/Workers' Compensation Insurance	$ 399,000.00
Hotel Occupancy Tax Distributions to Organizations	$ 100,000.00
Auditing - Outside Contract Services	$ 51,000.00
Supplies	$ 597,000.00
Buildings and Grounds - Repairs and Maintenance	$ 369,000.00
Equipment - Repairs and Maintenance	$ 594,500.00
Gas and Oil	$ 465,500.00
Utilities	$ 172,000.00
Dues and Subscriptions	$ 139,000.00
Building Demolitions	$ 80,000.00
Transportation and Contingency	$ 137,000.00
Event Programming	$ 37,000.00
Postage	$ 43,000.00
Contract Sanitation Collection/Disposal Services	$ 875,000.00
Recruitment	$ 1,500.00
LVFD Maintenance Contribution	$ 30,000.00
LVFD Fire Calls/Drills	$ 46,000.00
Legal/Professional Services	$ 114,000.00
Training	$ 16,000.00
Certificate Compensation	$ 42,000.00
Garbage Bags for Customers	$ 88,000.00

PROPOSED 2022 - 2023
GENERAL AND UTILITY FUNDS
TOTAL EXPENSES BY CATEGORY

CATEGORY	AMOUNT OF EXPENSE
Transit System Pro Rata Contribution	$ 5,000.00
Chemicals	$ 52,500.00
Advertising/Promotions	$ 43,000.00
Contract Security	$ 0.00
Engineering/Lab Fees	$ 43,000.00
Electric Power Purchase	$ 11,300,000.00
Utility Billing Contract Services	$ 36,000.00
Trinity River Authority - Raw Water	$ 464,000.00
Trinity River Authority - Operations and Maintenance	$ 1,853,000.00
Trinity River Authority - Debt Service Costs	$ 1,553,000.00
Sludge Disposal Fees	$ 55,000.00
Toxicity Testing	$ 3,000.00
TOTAL OPERATING EXPENSES	**$ 27,840,300.00**
Debt Service	$ 0.00
Capital Expenditures	$ 12,821,500.00
TOTAL EXPENSES	**$ 40,661,800.00**


MUNICIPAL SALES TAX REVENUE
FISCAL YEARS ENDING 2014 - 2023
SALES TAX REVENUE
$6,000,000
$5,500,000
$5,000,000
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
3,431,399
3,488,475
3,500,000
3,759,665
4,055,937
3,888,574
4,188,740
4,520,000
4,500,000
5,473,000
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
FISCAL YEARS ENDING SEPTEMBER 30TH
(2022 Estimate and 2023 Proposed)

GENERAL FUND

2022 - 2023 FISCAL YEAR

Overview of General Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2021-2022

Proposed Capital Expenditures, 2022-2023

GENERAL FUND OVERVIEW
FISCAL YEAR 2022- 2023 PROPOSED BUDGET

The General Fund is the primary operating fund for traditional government services such as police protection, fire protection, sanitation collection and disposal, street and drainage, library services, parks and recreation programs and facilities, general administrative and financial services, community development and code enforcement activities, municipal court operations, and garage operations. Additionally, special programming such as the Trade Days event and Main Street historical renovation program are included in the General Fund operations. These services are, to a large extent, financed by sales taxes, fines and fees, hotel occupancy taxes, gross receipts and franchise fees, various user fees, and grants.

Revenues: Anticipated cash receipts for fiscal year 2022-2023 are estimated to be $8,481,800.00. This results in an increase of $808,200.00 over the cash receipts of $7,673,600.00 from the previous fiscal year. This increase is due primarily to the continued increase in sales tax, an increase in Police Department recoveries and a 6% increase in sanitation fees that we implemented to offset the continued rising fuel surcharge which is being passed on to us by our provider. There is so much uncertainty about our economy that we feel we should be very conservative in estimating future sales tax, hotel occupancy tax and municipal court fees.

Expenditures - Operating Account: Total operating expenses for fiscal year 2022- 2023 are estimated to be $8,673,800.00, an increase of $1,147,200.00 over the previous fiscal year's operating expenses of $7,526,600.00. This increase is due primarily to an increase in salaries including a 3.5% COLA, the addition of two more SRO's in the Police Department (which will be reimbursed by LISD), a 10% increase in employee health insurance costs, a 4.1% increase from our sanitation provider due to increased fuel costs, increased oil & gas expenses in just about every department of the city and the increased costs of facility maintenance, upgrades and repairs to the city's buildings and grounds.

Expenditures - Capital Outlays: Total capital expenditures in the General Fund for the 2022-2023 fiscal year are $3,148,000.00. Other than normal recurring expenditures for major supplies in the various departments, such as limestone, asphalt, equipment rental, office and computer equipment, communications equipment, firefighting and hazardous materials equipment, library books and grounds maintenance equipment, we have included two patrol vehicles for the Police Department ($106,000.00), an 860' storm drain to be installed from Milam Street to Anniversary Park ($465.000.00), restrooms for the youth football and soccer fields in Pedigo Park ($120,000.00), a new engine truck for the Livingston Fire Department ($730,000.00), construction of a storage shed and equipment room at the Public Works Building ($185,000.00), and city street improvements ($1,000,000.00). An itemized listing of the proposed capital expenditures for the 2022- 2023 fiscal year is included in the budget document.

Expenditures - Debt Service: The City's Certificates of Obligation, Series 2012 were paid off in December, 2019 so there will be no debt service expenditures from the General Fund for this next fiscal year.

GENERAL FUND
CASH RECEIPTS

		10/1/20-9/30/21 ACTUAL	10/1/21-9/30/22 ESTIMATE	10/1/22-9/30/23 PROPOSED
ADMINISTRATION DEPARTMENT:				
4300	Sales Tax	$ 4,667,079.12	$ 4,975,000.00	$ 5,473,000.00
4301	Hotel Occupancy Tax	$ 333,635.51	$ 350,000.00	$ 367,500.00
4310	Gross Receipts & Franchise Fees	$ 134,242.96	$ 145,000.00	$ 152,000.00
4320	Current Property Tax	$ 0.00	$ 0.00	$ 0.00
4330	Delinquent Property Tax	$ 0.00	$ 0.00	$ 0.00
4340	Penalty and Interest on Tax	$ 0.00	$ 0.00	$ 0.00
4370	Permits - Electrical/Plumbing	$ 54,098.00	$ 60,000.00	$ 66,000.00
4380	Permits - Building	$ 91,407.36	$ 100,000.00	$ 110,000.00
4410	Recoveries	$ 237,307.50	$ 20,000.00	$ 21,500.00
4440	Earned Interest	$ 2,465.82	$ 2,500.00	$ 3,000.00
4450	Miscellaneous	$ 32,568.00	$ 41,000.00	$ 45,000.00
TOTAL ADMINISTRATION DEPARTMENT		$ 5,552,804.27	$ 5,693,500.00	$ 6,238,000.00
SANITATION DEPARTMENT:				
4410	Recoveries	$ 8,118.00	$ 8,500.00	$ 9,000.00
4430	Sanitation Service Fees	$ 1,286,459.24	$ 1,300,000.00	$ 1,387,000.00
TOTAL SANITATION DEPARTMENT		$ 1,294,577.24	$ 1,308,500.00	$ 1,396,000.00
FIRE DEPARTMENT:				
4410	Recoveries	$ 25,923.18	$ 25,000.00	$ 27,500.00
4415	County Contributions	$ 60,379.34	$ 41,500.00	$ 50,000.00
TOTAL FIRE DEPARTMENT		$ 86,302.52	$ 66,500.00	$ 77,500.00
POLICE DEPARTMENT:				
4410	Recoveries	$ 313,073.89	$ 287,000.00	$ 430,000.00
4360	Municipal Court Fines & Fees	$ 168,502.53	$ 100,000.00	$ 100,000.00
4370	Permits - Tow Trucks/Alarms	$ 5,141.00	$ 7,000.00	$ 7,000.00
4450	Accident Reports	$ 2,014.50	$ 2,000.00	$ 3,000.00
4455	Humane Fees	$ 0.00	$ 0.00	$ 0.00
4470	Grant Funds - US Dept. of Justice	$ 0.00	$ 2,600.00	$ 2,600.00
TOTAL POLICE DEPARTMENT		$ 488,731.92	$ 398,600.00	$ 542,600.00

GENERAL FUND
CASH RECEIPTS

		10/1/20-9/30/21 ACTUAL	10/1/21-9/30/22 ESTIMATE	10/1/22-9/30/23 PROPOSED
STREET DEPARTMENT:				
4390	Paving Assessments	$ 536.52	$ 1,000.00	$ 1,000.00
4410	Recoveries	$ 4,146.25	$ 5,000.00	$ 3,000.00
4470	Grant Funds - CDBG - Street Project	$ 0.00	$ 0.00	$ 0.00
TOTAL STREET DEPARTMENT		$ 4,682.77	$ 6,000.00	$ 4,000.00
PARKS AND RECREATION DEPARTMENT:				
4405	Airport Lease Fees	$ 5,225.00	$ 9,000.00	$ 9,000.00
4406	Airport Parking Fees	$ 270.00	$ 500.00	$ 500.00
4407	Airport Gasoline Fees	$ 35,722.05	$ 52,000.00	$ 65,000.00
4410	Recoveries	$ 22,684.24	$ 30,000.00	$ 35,000.00
4413	Concession Fees	$ 9,285.45	$ 7,500.00	$ 7,500.00
4445	Facility Use Fees - Pavilions	$ 4,050.00	$ 6,000.00	$ 6,000.00
4446	Swimming Fees	$ 48,252.75	$ 45,000.00	$ 47,000.00
4470	Grant Funds	$ 0.00	$ 0.00	$ 0.00
TOTAL PARKS AND RECREATION DEPARTMENT		$ 125,489.49	$ 150,000.00	$ 170,000.00
LIBRARY DEPARTMENT:				
4410	Recoveries	$ 6,164.48	$ 3,000.00	$ 4,000.00
4411	Computer Fees	$ 3,818.33	$ 4,000.00	$ 5,000.00
4420	Fines & Fees	$ 2,944.68	$ 3,000.00	$ 3,000.00
4445	Nonresident User Fees	$ 4,430.00	$ 4,000.00	$ 5,000.00
4460	Memorials	$ 8,131.70	$ 9,000.00	$ 8,500.00
4465	Memorial Capital Contribution (Library Museum Board)	$ 0.00	$ 0.00	$ 0.00
4470	Grant Funds	$ 0.00	$ 2,500.00	$ 2,500.00
TOTAL LIBRARY DEPARTMENT		$ 25,489.19	$ 25,500.00	$ 28,000.00
TRADE DAYS DEPARTMENT:				
4401	Trade Days Fees	$ 15,163.50	$ 20,000.00	$ 20,000.00
4410	Recoveries	$ 2,410.00	$ 5,000.00	$ 5,000.00
TOTAL TRADE DAYS DEPARTMENT		$ 17,573.50	$ 25,000.00	$ 25,000.00
TOTAL CASH RECEIPTS		$ 7,595,650.90	$ 7,673,600.00	$ 8,481,100.00

STATEMENT OF DISBURSEMENTS AND REVENUES
ADMINISTRATION DEPARTMENT

ACCOUNTING CODE & ITEM		2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
DISBURSEMENTS:				
6110	Salaries	$ 182,363.75	$ 203,000.00	$ 216,000.00
6115	Social Security	$ 13,950.71	$ 16,000.00	$ 18,000.00
6120	Retirement**	$ 29,692.76	$ 32,000.00	$ 35,000.00
6125	Employee Insurance**	$ 33,150.68	$ 35,000.00	$ 37,000.00
6127	Uniforms	$ 310.86	$ 500.00	$ 500.00
6130	Liability Insurance	$ 14,485.36	$ 16,000.00	$ 16,000.00
6135	Legal/Professional	$ 36,573.90	$ 58,000.00	$ 58,000.00
6136	Hotel Tax Contributions	$ 102,523.12	$ 100,000.00	$ 100,000.00
6140	Auditing Fees	$ 14,499.97	$ 16,000.00	$ 17,000.00
6145	Supplies	$ 23,983.64	$ 30,000.00	$ 36,000.00
6150	Repairs - Building/Grounds	$ 8,501.24	$ 12,000.00	$ 50,000.00
6155	Equipment Repairs/Maintenance	$ 25,000.21	$ 22,000.00	$ 29,000.00
6160	Gas & Oil	$ 2,447.07	$ 10,000.00	$ 12,000.00
6165	Utilities	$ 10,644.40	$ 10,000.00	$ 12,000.00
6170	Dues & Subscriptions	$ 18,740.04	$ 15,000.00	$ 20,000.00
6175	Building Demolitions	$ 12,975.63	$ 15,000.00	$ 80,000.00
6180	Transportation & Contingency	$ 16,020.75	$ 20,000.00	$ 36,000.00
6181	Programming	$ 15,458.16	$ 7,000.00	$ 7,000.00
6190	Postage	$ 5,724.21	$ 4,500.00	$ 4,500.00
TOTAL OPERATING EXPENSES		$ 567,046.46	$ 622,000.00	$ 784,000.00
6195	Capital Expenditures	$ 11,113.50	$ 39,000.00	$ 60,000.00
TOTAL DISBURSEMENTS		$ 578,159.96	$ 661,000.00	$ 844,000.00
REVENUES:				
Hotel Occupancy Tax		$ 22,500.00	$ 29,500.00	$ 36,500.00
Gross Receipts/Franchise Fees		$ 134,242.96	$ 145,000.00	$ 152,000.00
Permits, Recoveries, Interest, Miscellaneous		$ 417,846.68	$ 223,500.00	$ 245,500.00
Sales Tax		$ 3,570.32	$ 263,000.00	$ 410,000.00
TOTAL REVENUES		$ 578,159.96	$ 661,000.00	$ 844,000.00

NOTE: Community Development/Code Enforcement and Main Street are included as sub-departments of the Administrative Dept.

** ***Administration costs on Retirement and Employee Insurance are split amongst all eleven departments***

STATEMENT OF DISBURSEMENTS AND REVENUES
SANITATION DEPARTMENT

ACCOUNTING CODE & ITEM	2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
DISBURSEMENTS:			
6145 Supplies	$ 69,201.43	$ 110,000.00	$ 88,000.00
6171 Contract Disposal Service	$ 770,449.76	$ 840,000.00	$ 875,000.00
TOTAL OPERATING EXPENSES	$ 839,651.19	$ 950,000.00	$ 963,000.00
REVENUES:			
Sanitation Service Fees	$ 831,533.19	$ 850,000.00	$ 954,000.00
Recoveries	$ 8,118.00	$ 8,500.00	$ 9,000.00
TOTAL REVENUES	$ 839,651.19	$ 858,500.00	$ 963,000.00

STATEMENT OF DISBURSEMENTS AND REVENUES
FIRE DEPARTMENT

ACCOUNTING CODE & ITEM		2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
DISBURSEMENTS:				
6110	Salaries	$ 204,550.82	$ 213,000.00	$ 272,000.00
6111	Salaries - Administration	$ 9,961.32	$ 44,000.00	$ 46,000.00
6115	Social Security	$ 13,718.12	$ 14,000.00	$ 15,000.00
6120	Retirement**	$ 29,208.89	$ 35,000.00	$ 37,000.00
6125	Employee Insurance**	$ 31,420.13	$ 35,000.00	$ 35,000.00
6127	Uniforms	$ 488.44	$ 1,600.00	$ 1,800.00
6130	Liability Insurance	$ 48,538.91	$ 34,000.00	$ 36,000.00
6131	Recruitment	$ 0.00	$ 0.00	$ 1,500.00
6145	Supplies	$ 39,947.70	$ 42,000.00	$ 45,000.00
6150	Repairs - Building/Grounds	$ 1,186.94	$ 18,000.00	$ 10,000.00
6155	Equipment Repairs/Maintenance	$ 117,558.51	$ 75,000.00	$ 80,000.00
6160	Gas & Oil	$ 8,436.26	$ 12,000.00	$ 18,000.00
6165	Utilities	$ 24,927.68	$ 25,000.00	$ 25,000.00
6170	Dues & Subscriptions	$ 5,175.59	$ 5,500.00	$ 5,500.00
6180	Transportation & Contingency	$ 8,048.38	$ 9,000.00	$ 12,000.00
6187	Maintenance Contribution	$ 23,108.40	$ 30,000.00	$ 30,000.00
6190	Postage	$ 2,096.24	$ 2,500.00	$ 3,000.00
TOTAL OPERATING EXPENSES		$ 568,372.33	$ 595,600.00	$ 672,800.00
6195	Capital Expenditures	$ 56,718.09	$ 96,000.00	$ 805,000.00
TOTAL DISBURSEMENTS		$ 625,090.42	$ 691,600.00	$ 1,477,800.00
REVENUES:				
Sales Tax		$ 538,787.90	$ 625,100.00	$ 1,400,300.00
County Contributions		$ 60,379.34	$ 41,500.00	$ 50,000.00
Recoveries		$ 25,923.18	$ 25,000.00	$ 27,500.00
TOTAL REVENUES		$ 625,090.42	$ 691,600.00	$ 1,477,800.00

** ***Administration costs on Retirement and Employee Insurance are split amongst all eleven departments***

STATEMENT OF DISBURSEMENTS AND REVENUES
POLICE DEPARTMENT

ACCOUNTING CODE & ITEM		2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
DISBURSEMENTS:				
6110	Salaries	$ 1,494,291.01	$ 1,512,000.00	$ 1,812,000.00
6111	Salaries - Administration	$ 9,911.32	$ 44,000.00	$ 46,000.00
6115	Social Security	$ 115,928.16	$ 117,000.00	$ 139,000.00
6120	Retirement**	$ 245,953.15	$ 246,000.00	$ 287,000.00
6125	Employee Insurance**	$ 306,650.63	$ 315,000.00	$ 368,000.00
6127	Uniforms	$ 5,340.85	$ 25,000.00	$ 40,000.00
6130	Liability Insurance	$ 135,292.52	$ 106,000.00	$ 110,000.00
6135	Legal/Professional	$ 1,513.86	$ 6,000.00	$ 9,000.00
6145	Supplies	$ 36,914.11	$ 30,000.00	$ 33,000.00
6150	Repairs - Building/Grounds	$ 10,727.42	$ 14,000.00	$ 16,000.00
6155	Equipment Repairs/Maintenance	$ 46,711.36	$ 50,000.00	$ 55,000.00
6160	Gas & Oil	$ 51,526.61	$ 60,000.00	$ 90,000.00
6165	Utilities	$ 25,321.12	$ 24,000.00	$ 27,000.00
6170	Dues & Subscriptions	$ 33,336.66	$ 35,000.00	$ 51,000.00
6180	Transportation & Contingency	$ 27,825.04	$ 34,000.00	$ 38,000.00
6190	Postage	$ 2,677.69	$ 2,500.00	$ 3,000.00
6191	Training	$ 1,038.35	$ 7,500.00	$ 16,000.00
6192	Certification Compensation	$ 11,150.00	$ 20,000.00	$ 22,000.00
TOTAL OPERATING EXPENSES		$ 2,562,109.86	$ 2,648,000.00	$ 3,162,000.00
6195	Capital Expenditures	$ 97,881.60	$ 103,000.00	$ 113,000.00
TOTAL DISBURSEMENTS		$ 2,659,991.46	$ 2,751,000.00	$ 3,275,000.00
REVENUES:				
Sales Tax		$ 2,171,259.54	$ 2,352,400.00	$ 2,732,400.00
Municipal Court Fees		$ 168,502.53	$ 100,000.00	$ 100,000.00
Accident Reports, Humane Fees, Recoveries		$ 315,088.39	$ 289,000.00	$ 433,000.00
Permits - Tow Trucks/Alarms		$ 5,141.00	$ 7,000.00	$ 7,000.00
Grant Funds - US Dept. of Justice		$ 0.00	$ 2,600.00	$ 2,600.00
TOTAL REVENUES		$ 2,659,991.46	$ 2,751,000.00	$ 3,275,000.00

** ***Administration costs on Retirement and Employee Insurance are split amongst all eleven departments***

STATEMENT OF DISBURSEMENTS AND REVENUES
STREET DEPARTMENT

ACCOUNTING CODE & ITEM		2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
DISBURSEMENTS:				
6110	Salaries	$ 313,697.38	$ 325,000.00	$ 343,000.00
6111	Salaries - Administration	$ 9,961.32	$ 44,000.00	$ 46,000.00
6115	Social Security	$ 24,760.05	$ 25,000.00	$ 27,000.00
6120	Retirement**	$ 52,702.60	$ 59,000.00	$ 60,000.00
6125	Employee Insurance**	$ 74,193.95	$ 96,000.00	$ 101,000.00
6127	Uniforms	$ 7,965.96	$ 13,000.00	$ 15,000.00
6130	Liability Insurance	$ 62,606.76	$ 45,000.00	$ 48,000.00
6135	Transit System/Legal & Professional	$ 8,400.00	$ 5,000.00	$ 5,000.00
6145	Supplies	$ 16,205.88	$ 20,000.00	$ 24,000.00
6146	Chemicals	$ 8,729.60	$ 5,000.00	$ 5,000.00
6150	Repairs - Building/Grounds (US 59/190)	$ 17,702.03	$ 20,000.00	$ 25,000.00
6155	Equipment Repairs/Maintenance	$ 60,953.21	$ 65,000.00	$ 71,500.00
6160	Gas & Oil	$ 29,189.52	$ 36,000.00	$ 54,000.00
6165	Utilities	$ 2,742.75	$ 3,000.00	$ 3,000.00
6170	Dues & Subscriptions	$ 129.40	$ 500.00	$ 500.00
6180	Transportation & Contingency	$ 648.97	$ 1,500.00	$ 2,000.00
TOTAL OPERATING EXPENSES		$ 690,589.38	$ 763,000.00	$ 830,000.00
6195	Capital Expenditures	$ 533,462.84	$ 1,105,000.00	$ 1,605,000.00
TOTAL DISBURSEMENTS		$ 1,224,052.22	$ 1,868,000.00	$ 2,435,000.00
REVENUES:				
Sales Tax		$ 999,368.42	$ 765,000.00	$ 775,300.00
Sanitation Service Fees		$ 54,278.38	$ 450,000.00	$ 442,000.00
Paving Assessments		$ 536.52	$ 1,000.00	$ 1,000.00
Recoveries		$ 4,146.25	$ 5,000.00	$ 3,000.00
Transfer from Street Improvement Fund		$ 0.00	$ 0.00	$ 0.00
Electric Sales		$ 165,722.65	$ 534,000.00	$ 768,700.00
Previous Fund Balance		$ 0.00	$ 113,000.00	$ 445,000.00
TOTAL REVENUES		$ 1,224,052.22	$ 1,868,000.00	$ 2,435,000.00

** ***Administration costs on Retirement and Employee Insurance are split amongst all eleven departments***

STATEMENT OF DISBURSEMENTS AND REVENUES
PARKS AND RECREATION DEPARTMENT

ACCOUNTING CODE & ITEM		2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
DISBURSEMENTS:				
6110	Salaries	$ 346,361.91	$ 290,000.00	$ 358,000.00
6111	Salaries - Administration	$ 9,961.32	$ 44,000.00	$ 46,000.00
6115	Social Security	$ 27,258.99	$ 23,000.00	$ 28,000.00
6120	Retirement**	$ 48,498.37	$ 53,000.00	$ 53,000.00
6125	Employee Insurance**	$ 80,548.07	$ 84,000.00	$ 89,000.00
6127	Uniforms	$ 8,786.87	$ 7,000.00	$ 10,500.00
6130	Liability Insurance	$ 31,130.63	$ 22,000.00	$ 25,000.00
6135	Advertising/Promotions	$ 0.00	$ 2,500.00	$ 3,000.00
6145	Supplies	$ 55,644.62	$ 41,000.00	$ 67,000.00
6146	Chemicals	$ 9,144.43	$ 15,000.00	$ 20,000.00
6150	Repairs - Building/Grounds	$ 12,994.02	$ 85,000.00	$ 98,000.00
6155	Equipment Repairs/Maintenance	$ 52,943.43	$ 30,000.00	$ 40,000.00
6160	Gas & Oil	$ 53,639.82	$ 80,000.00	$ 160,000.00
6165	Utilities	$ 9,967.87	$ 10,000.00	$ 12,000.00
6170	Dues & Subscriptions	$ 336.21	$ 1,000.00	$ 1,000.00
6180	Transportation & Contingency	$ 698.51	$ 3,500.00	$ 3,000.00
6181	Programming/Promotion Costs	$ 5,300.60	$ 10,000.00	$ 25,000.00
6190	Postage	$ 423.30	$ 500.00	$ 1,000.00
TOTAL OPERATING EXPENSES		$ 753,638.97	$ 801,500.00	$ 1,039,500.00
6195	Capital Expenditures	$ 119,290.33	$ 120,000.00	$ 300,000.00
TOTAL DISBURSEMENTS		$ 872,929.30	$ 921,500.00	$ 1,339,500.00
REVENUES:				
Sales Tax		$ 736,416.37	$ 749,500.00	$ 80,000.00
User Fees		$ 102,805.25	$ 120,000.00	$ 135,000.00
Recoveries/Reimbursements		$ 22,684.24	$ 30,000.00	$ 35,000.00
Electric Sales		$ 11,023.44	$ 22,000.00	$ 689,500.00
Previous Fund Balance		$ 0.00	$ 0.00	$ 400,000.00
TOTAL REVENUES		$ 872,929.30	$ 921,500.00	$ 1,339,500.00

** ***Administration costs on Retirement and Employee Insurance are split amongst all eleven departments***

STATEMENT OF DISBURSEMENTS AND REVENUES
LIBRARY DEPARTMENT

ACCOUNTING CODE & ITEM		2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
DISBURSEMENTS:				
6110	Salaries	$ 210,825.42	$ 191,000.00	$ 217,000.00
6111	Salaries - Administration	$ 9,961.32	$ 44,000.00	$ 46,000.00
6115	Social Security	$ 16,890.15	$ 15,000.00	$ 17,000.00
6120	Retirement**	$ 35,980.30	$ 38,000.00	$ 39,000.00
6125	Employee Insurance**	$ 58,173.81	$ 65,000.00	$ 81,000.00
6130	Liability Insurance	$ 10,094.28	$ 10,000.00	$ 10,000.00
6145	Supplies	$ 12,191.89	$ 15,000.00	$ 17,000.00
6150	Repairs - Building/Grounds	$ 18,910.72	$ 25,000.00	$ 25,000.00
6155	Equipment Repairs/Maintenance	$ 9,942.00	$ 10,000.00	$ 10,000.00
6165	Utilities	$ 8,793.08	$ 10,000.00	$ 10,000.00
6170	Dues & Subscriptions	$ 3,982.62	$ 9,000.00	$ 10,000.00
6180	Transportation & Contingency	$ 650.27	$ 4,000.00	$ 3,000.00
6181	Programming	$ 5,362.55	$ 5,000.00	$ 5,000.00
6190	Postage	$ 1,939.09	$ 2,500.00	$ 3,000.00
TOTAL OPERATING EXPENSES		$ 403,697.50	$ 443,500.00	$ 493,000.00
6195	Capital Expenditures	$ 33,682.59	$ 28,000.00	$ 28,000.00
6596	Memorial Capital	$ 6,267.95	$ 8,000.00	$ 5,000.00
TOTAL DISBURSEMENTS		$ 443,648.04	$ 479,500.00	$ 526,000.00
REVENUES:				
Sales Tax		$ 217,676.57	$ 220,000.00	$ 75,000.00
Fines/User Fees/Recoveries		$ 17,357.49	$ 14,000.00	$ 17,000.00
Memorials & Capital Contributions		$ 8,131.70	$ 9,000.00	$ 8,500.00
Grant Funds		$ 0.00	$ 2,500.00	$ 2,500.00
Electric Sales		$ 200,482.28	$ 234,000.00	$ 423,000.00
TOTAL REVENUES		$ 443,648.04	$ 479,500.00	$ 526,000.00

** ***Administration costs on Retirement and Employee Insurance are split amongst all eleven departments***

STATEMENT OF DISBURSEMENTS AND REVENUES
GARAGE DEPARTMENT

ACCOUNTING CODE & ITEM		2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
DISBURSEMENTS:				
6110	Salaries	$ 156,804.89	$ 165,000.00	$ 174,000.00
6111	Salaries - Administration	$ 9,961.32	$ 44,000.00	$ 46,000.00
6115	Social Security	$ 12,757.56	$ 13,000.00	$ 14,000.00
6120	Retirement**	$ 27,152.71	$ 33,000.00	$ 35,000.00
6125	Employee Insurance**	$ 29,576.05	$ 42,000.00	$ 44,000.00
6127	Uniforms	$ 3,522.08	$ 4,500.00	$ 4,500.00
6130	Liability Insurance	$ 21,374.94	$ 18,000.00	$ 20,000.00
6145	Supplies	$ 7,236.60	$ 12,000.00	$ 10,000.00
6150	Repairs - Building/Grounds	$ 5,606.28	$ 9,000.00	$ 15,000.00
6155	Equipment Repairs/Maintenance	$ 5,849.31	$ 6,000.00	$ 6,000.00
6160	Gas & Oil	$ 1,740.91	$ 2,000.00	$ 3,000.00
6165	Utilities	$ 3,215.32	$ 3,000.00	$ 4,000.00
6180	Transportation & Contingency	$ 2,624.31	$ 3,000.00	$ 3,000.00
TOTAL OPERATING EXPENSES		$ 287,422.28	$ 354,500.00	$ 378,500.00
6195	Capital Expenditures	$ 30,944.63	$ 5,000.00	$ 212,000.00
TOTAL DISBURSEMENTS		$ 318,366.91	$ 359,500.00	$ 590,500.00
REVENUES:				
Electric Sales		$ 318,366.91	$ 359,500.00	$ 590,500.00
TOTAL REVENUES		$ 318,366.91	$ 359,500.00	$ 590,500.00

** ***Administration costs on Retirement and Employee Insurance are split amongst all eleven departments***

STATEMENT OF DISBURSEMENTS AND REVENUES
TRADE DAYS DEPARTMENT

ACCOUNTING CODE & ITEM		2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
DISBURSEMENTS:				
6110	Salaries	$ 166,793.91	$ 138,000.00	$ 142,000.00
6111	Salaries - Administration	$ 9,961.32	$ 44,000.00	$ 46,000.00
6115	Social Security	$ 13,521.49	$ 12,000.00	$ 12,000.00
6120	Retirement**	$ 31,070.23	$ 31,000.00	$ 31,000.00
6125	Employee Insurance**	$ 43,100.27	$ 44,000.00	$ 46,000.00
6127	Uniforms	$ 1,273.63	$ 2,500.00	$ 3,000.00
6130	Liability Insurance	$ 13,188.39	$ 12,000.00	$ 12,000.00
6135	Advertising/Promotions	$ 33,903.95	$ 35,000.00	$ 30,000.00
6145	Supplies	$ 4,584.23	$ 10,000.00	$ 10,000.00
6150	Repairs - Building/Grounds	$ 3,398.82	$ 5,000.00	$ 3,000.00
6155	Equipment Repairs/Maintenance	$ 874.57	$ 3,000.00	$ 3,000.00
6160	Gas & Oil	$ 1,686.55	$ 1,500.00	$ 2,500.00
6165	Utilities	$ 6,217.03	$ 6,000.00	$ 6,000.00
6170	Dues & Subscriptions	$ 566.56	$ 1,000.00	$ 1,000.00
6175	Contract Security	$ 0.00	$ 0.00	$ 0.00
6180	Transportation & Contingency	$ 514.42	$ 3,000.00	$ 3,000.00
6190	Postage	$ 423.30	$ 500.00	$ 500.00
TOTAL OPERATING EXPENSES		$ 331,078.67	$ 348,500.00	$ 351,000.00
6195	Capital Expenditures	$ 2,145.39	$ 2,000.00	$ 20,000.00
TOTAL DISBURSEMENTS		$ 333,224.06	$ 350,500.00	$ 371,000.00
REVENUES:				
Trade Days User Fees/Recoveries		$ 17,573.50	$ 25,000.00	$ 25,000.00
Electric Sales		$ 4,515.05	$ 5,000.00	$ 15,000.00
Hotel Occupancy Tax		$ 311,135.51	$ 320,500.00	$ 331,000.00
TOTAL REVENUES		$ 333,224.06	$ 350,500.00	$ 371,000.00

** ***Administration costs on Retirement and Employee Insurance are split amongst all eleven departments***

GENERAL FUND
2021 - 2022
RECAP OF CAPITAL EXPENDITURES

ACCOUNTING CODE	DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM		
01-6195	ADMINISTRATION - $39,000.00		
	$	16,000.00	for purchase of printers, furniture, and other miscellaneous items and equipment for the administration offices
	$	1,000.00	for purchase of a 50" monitor for plan review - Community Development
	$	1,000.00	for purchase of miscellaneous items for Main Street
	$	21,000.00	1/2 cost of truck purchase for Code Enforcement/Fire Marshal
03-6195	FIRE - $96,000.00		
	$	75,000.00	for fire hose, firefighting and communications equipment, air packs, bunker gear, and other necessary equipment
	$	21,000.00	1/2 cost of truck purchase for Fire Marshal/Code Enforcement
04-6195	POLICE - $104,000.00		
	$	96,000.00	for two patrol units including light bar, radar unit, camera system and markings
	$	7,000.00	for purchase of two tablets for patrol, communication equipment and safety equipment
	$	1,000.00	for purchase of a printer, bluetooth speakers and other necessary equipment or furniture for the municipal court
05-6195	STREET - $1,105,000.00		
	$	800,000.00	for improvements to city streets
	$	170,000.00	for purchase of a 2021 Bandix 21XP Chipper
	$	115,000.00	for purchase of a 2022 Ford F750 w/Chip Box
	$	10,000.00	for safety lighting and communications equipment
	$	10,000.00	for hand tools and equipment for brush crew

Recap of Capital Expenditures, 2021 - 2022
Continued

ACCOUNTING CODE	DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM		
06-6195	PARKS AND RECREATION - $120,000.00		
	$	85,000.00	for construction of a new tractor shed at the Parks barn
	$	13,000.00	for purchase of a 72" Gravely mower
	$	17,000.00	for purchase of weedeaters, chainsaws and other necessary equipment as needed for park maintenance
	$	5,000.00	for purchase of miscellaneous equipment for the pool
07-6195	LIBRARY - $28,000.00		
	$	28,000.00	for collection development of books, E-books, audiobooks and blu-ray dvd's
07-6596	LIBRARY (Memorials) - $5,000.00		
	$	5,000.00	for library books
08-6195	GARAGE - $5,000.00		
	$	2,500.00	for purchase of a winch for the car hauler trailer
	$	2,000.00	for purchase of a clock gauge for the fuel storage tanks
	$	500.00	for Porta-Power equipment
09-6195	TRADE DAYS - $21,000.00		
	$	21,000.00	for purchase of miscellaenous items and equipment

GENERAL FUND
2022 - 2023
PROPOSED CAPITAL EXPENDITURES

ACCOUNTING CODE	DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM	
01-6195	ADMINISTRATION - $60,000.00	
	$ 43,000.00	for office equipment, computer equipment, file cabinets, secretarial and desk chairs, and other miscellaneous purchases as needed for the Administration, Accounts Payable, Finance, Community Development, Code Enforcement and Main Street Departments
	$ 1,000.00	for two new game cameras used by Code Enforcement
	$ 16,000.00	for the purchase of ten AED devices as part of a Community Services Grant funded through Centerpoint Energy
03-6195	FIRE - $805,000.00	
	$ 730,000.00	for new engine truck
	$ 75,000.00	for fire hose, firefighting and communications equipment, air packs, bunker gear, and other necessary equipment
04-6195	POLICE - $113,000.00	
	$ 106,000.00	for two 2023 Dodge Charger patrol units including light bars, radar units, camera systems and markings
	$ 7,000.00	for purchase of two computer tablets, two computers and monitors, an ice machine, as well as any items needed for the Municipal Court and Animal Control Departments
05-6195	STREET - $1,605,000.00	
	$ 1,040,000.00	for materials and improvements to city streets
	$ 465,000.00	for storm drainage work on Milam Street to Anniversary Park
	$ 60,000.00	for annual leasing of equipment
	$ 20,000.00	for new fogger machine
	$ 10,000.00	for safety lighting and communications equipment
	$ 10,000.00	for hand tools and equipment for brush crew

Proposed Capital Expenditures 2022 - 2023
Continued

ACCOUNTING CODE	DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM		
06-6195	PARKS AND RECREATION - $300,000.00		
	$	120,000.00	for construction of restroom facilities for youth soccer and football
	$	95,000.00	for construction of a new tractor shed at the Parks barn
	$	24,000.00	for purchase of 72" Gravely mower, 6' Gannon boxblade, Yamaha pressure washer 4000 PSI
	$	12,000.00	for purchase of weedeaters, chainsaws and other necessary equipment as needed for park maintenance
	$	20,000.00	for new playground equipment at Matthews Park
	$	10,000.00	for materials for new christmas decorations
	$	15,000.00	for covers over the filtration system and deck, as well as other necessary items for the pool
	$	4,000.00	for computer networking and miscellaneous items for the Parks office
07-6195	LIBRARY - $28,000.00		
	$	24,000.00	for collection development of books, E-books, audiobooks and blu-ray dvd's
	$	4,000.00	for miscellaneous furniture and equipment as needed
07-6596	LIBRARY (Memorials) - $5,000.00		
	$	5,000.00	for library books
08-6195	GARAGE - $212,000.00		
	$	185,000.00	for construction of storage sheds for parts and equipment
	$	15,000.00	for purchase and installation of two shop fans
	$	7,000.00	for new impact tools, gauges, replacement tools, car hauler winch, and portable power equipment
	$	5,000.00	for replacement of screens in meeting room as needed
09-6195	TRADE DAYS - $20,000.00		
	$	20,000.00	for purchase of miscellaenous items and equipment

UTILITY SYSTEMS FUND

2022 - 2023 FISCAL YEAR

Overview of Utility Systems Fund

Statement of Cash Receipts

Statements of Disbursements and Revenues

Recap of Capital Expenditures, 2021-2022

Proposed Capital Expenditures, 2022-2023

UTILITY FUND OVERVIEW
FISCAL YEAR 2022 - 2023 PROPOSED BUDGET

The Utility Fund is the primary operating account for all enterprise operations of the City. These operations consist of the Electric Department, the Water Department and the Sewer Department. Fees charged for these services are used to fund the operations of the various utility departments, meet debt service requirements, and contribute annually budgeted amounts to the General Fund.

Revenues: Anticipated cash receipts for fiscal year 2022-2023 are estimated to be $22,904,000.00, an increase of $1,842,000.00 from the cash receipts of $21,062,000.00 from the previous year. This anticipated revenue increase is attributed to the continued increase in electric, water and sewer sales due to the growth of the city and to the proposed Electric Department rate increase which is necessary to offset the rate increase from our electric provider Sam Rayburn Municipal Power Agency.

Expenditures - Operating Account: Total operating expenditures for the Utility Fund for fiscal year 2022-2023 are projected to be $19,166,500.00, an increase of $1,908,500.00 from the 2021-2022 operating expenditures of $17,258,000.00. Increased costs include the aforementioned increase in power purchase costs from our provider SRMPA, along with a significant increase of our maintenance & operations costs associated with the Trinity River Authority water treatment plant which we are responsible for. The remaining increases are attributed to rising costs of facility maintenance, upgrades and repairs to buildings and grounds including the additional costs associated with the city taking back ownership of our two substations.

Expenditures - Capital Outlays: Total capital expenditures in the Utility Fund for fiscal year 2022-2023 are projected to be $9,673,500.00 which includes $5,100,000.00 for the AMI system (smart meters) for the electric and water departments that was approved by Council at the June City Council meeting. Other large capital projects include the rehabilitation of the UV system at the sewer treatment plant ($825,000.00), line reconductoring on South Washington for the electric department ($600,000.00), contract right-of-way limb trimming maintenance for the electric department ($175,000.00), upgrade to a 12" water line from the Walnut Street elevated tank to Hwy 146 South along Liberty Avenue ($250,000.00), installation of an 8" line to complete a loop from our sewer treatment plant to the electric barn ($125,000.00), installation of a 12" water line (which will require boring) at the south end of the bypass ($175,000.00), a railroad bore at Mill & Jackson for the courthouse project ($175,000.00), a metal building for pipe and fitting storage ($200,000.00), along with normal recurring expenditures for major supplies in the various departments, such as electric wire, poles, transformers, metering equipment, night and street lights, water and sewer pipe and fire hydrants. An itemized listing of the proposed capital expenditures for the 2022-2023 fiscal year is included in the budget document.

Expenditures - Debt Service: The City's Certificates of Obligation, Series 2012 were paid off in December, 2019 so there will be no debt service expenditures from the Utility Fund for this fiscal year.

UTILITY FUND
CASH RECEIPTS

		10/1/20-9/30/21 ACTUAL	10/1/21-9/30/22 ESTIMATE	10/1/22-9/30/23 PROPOSED
ELECTRIC DEPARTMENT:				
4310	Electric Sales	$ 9,221,626.70	$ 10,000,000.00	$ 12,700,000.00
4350	Penalty/Late Fees	$ 147,502.68	$ 160,000.00	$ 176,000.00
4360	Night Light Fees	$ 101,634.69	$ 102,000.00	$ 105,000.00
4410	Recoveries	$ 6,810,811.18	$ 4,500,000.00	$ 3,000,000.00
4440	Earned Interest	$ 9,121.24	$ 60,000.00	$ 65,000.00
4450	Service Fees	$ 73,738.16	$ 60,000.00	$ 70,000.00
TOTAL ELECTRIC DEPARTMENT		$ 16,364,434.65	$ 14,882,000.00	$ 16,116,000.00
WATER DEPARTMENT:				
4320	Water Sales	$ 2,032,030.75	$ 2,300,000.00	$ 2,600,000.00
4320	Water Sales - TDCJ Unit	$ 1,168,526.25	$ 1,200,000.00	$ 1,300,000.00
4410	Recoveries	$ 216,085.62	$ 229,000.00	$ 220,000.00
4420	Tapping Fees	$ 20,689.30	$ 45,000.00	$ 40,000.00
4450	Service Fees	$ 825.00	$ 1,000.00	$ 1,000.00
TOTAL WATER DEPARTMENT		$ 3,438,156.92	$ 3,775,000.00	$ 4,161,000.00
SEWER DEPARTMENT:				
4330	Sewer Fees	$ 1,381,991.26	$ 1,400,000.00	$ 1,600,000.00
4330	Sewer Fees - TDCJ Unit	$ 935,005.75	$ 980,000.00	$ 1,000,000.00
4410	Recoveries	$ 22,933.64	$ 10,000.00	$ 15,000.00
4420	Tapping Fees	$ 13,200.00	$ 15,000.00	$ 12,000.00
4470	Grant Funds - TDRA	$ 0.00	$ 0.00	$ 0.00
4471	Grant Funds - CDBG	$ 10,058.35	$ 0.00	$ 0.00
TOTAL SEWER DEPARTMENT		$ 2,363,189.00	$ 2,405,000.00	$ 2,627,000.00
TOTAL CASH RECEIPTS		$ 22,165,780.57	$ 21,062,000.00	$ 22,904,000.00

STATEMENT OF DISBURSEMENTS AND REVENUES
ELECTRIC DEPARTMENT

ACCOUNTING CODE & ITEM		2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
DISBURSEMENTS:				
6110	Salaries	$ 713,138.57	$ 710,000.00	$ 754,000.00
6111	Salaries - Administration	$ 9,961.32	$ 44,000.00	$ 46,000.00
6115	Social Security	$ 55,317.41	$ 58,000.00	$ 60,000.00
6120	Retirement**	$ 117,802.30	$ 113,000.00	$ 118,000.00
6125	Employee Insurance**	$ 121,725.15	$ 123,000.00	$ 144,000.00
6127	Uniforms	$ 8,636.03	$ 10,000.00	$ 12,000.00
6130	Liability Insurance	$ 52,351.88	$ 49,000.00	$ 60,000.00
6135	Legal/Professional	$ 27,706.30	$ 65,000.00	$ 30,000.00
6140	Auditing Fees	$ 14,500.03	$ 16,000.00	$ 17,000.00
6141	Engineering/Lab Fees	$ 0.00	$ 0.00	$ 1,000.00
6145	Supplies	$ 78,994.98	$ 50,000.00	$ 60,000.00
6150	Repairs - Building/Grounds	$ 6,727.40	$ 35,000.00	$ 60,000.00
6155	Equipment Repairs/Maintenance	$ 42,826.00	$ 50,000.00	$ 60,000.00
6160	Gas & Oil	$ 16,154.56	$ 20,000.00	$ 30,000.00
6165	Utilities	$ 8,299.14	$ 9,000.00	$ 10,000.00
6170	Dues & Subscriptions	$ 9,341.42	$ 10,000.00	$ 10,000.00
6174	Power Purchase	$ 8,624,747.95	$ 10,000,000.00	$ 11,300,000.00
6180	Transportation & Contingency	$ 6,913.66	$ 8,000.00	$ 12,000.00
6185	Utility Billing	$ 12,963.42	$ 18,000.00	$ 18,000.00
6190	Postage	$ 17,367.66	$ 16,000.00	$ 8,000.00
TOTAL OPERATING EXPENSES		$ 9,945,475.18	$ 11,404,000.00	$ 12,810,000.00
6195	Capital Expenditures	$ 314,370.76	$ 1,600,000.00	$ 3,976,500.00
TOTAL DISBURSEMENTS		$ 10,259,845.94	$ 13,004,000.00	$ 16,786,500.00
REVENUES:				
Electric Sales		$ 7,265,498.77	$ 7,245,500.00	$ 8,213,300.00
Night Light Fees		$ 101,634.69	$ 102,000.00	$ 105,000.00
Recoveries, Service Fees, Penalties and Interest		$ 2,492,712.48	$ 4,780,000.00	$ 3,311,000.00
Water Sales		$ 400,000.00	$ 600,000.00	$ 600,000.00
Previous Fund Balance		$ 0.00	$ 276,500.00	$ 4,557,200.00
TOTAL REVENUES		$ 10,259,845.94	$ 13,004,000.00	$ 16,786,500.00

** ***Administration costs on Retirement and Employee Insurance are split amongst all eleven departments***

STATEMENT OF DISBURSEMENTS AND REVENUES
WATER DEPARTMENT

ACCOUNTING CODE & ITEM		2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
DISBURSEMENTS:				
6110	Salaries	$ 506,748.86	$ 462,000.00	$ 556,000.00
6111	Salaries - Administration	$ 9,961.32	$ 44,000.00	$ 46,000.00
6115	Social Security	$ 39,958.52	$ 37,000.00	$ 43,000.00
6120	Retirement**	$ 84,871.54	$ 82,000.00	$ 94,000.00
6125	Employee Insurance**	$ 107,419.22	$ 125,000.00	$ 132,000.00
6127	Uniforms	$ 12,542.61	$ 10,000.00	$ 12,000.00
6130	Liability Insurance	$ 45,547.54	$ 40,000.00	$ 40,000.00
6135	Legal/Professional	$ 7,056.35	$ 16,000.00	$ 17,000.00
6140	Auditing Fees	$ 14,500.00	$ 16,000.00	$ 17,000.00
6141	Engineering/Lab Fees	$ 2,906.32	$ 5,000.00	$ 20,000.00
6145	Supplies	$ 243,124.92	$ 200,000.00	$ 220,000.00
6146	Chemicals	$ 0.00	$ 0.00	$ 500.00
6150	Repairs - Building/Grounds	$ 7,300.49	$ 15,000.00	$ 17,000.00
6155	Equipment Repairs/Maintenance	$ 42,414.53	$ 100,000.00	$ 110,000.00
6160	Gas & Oil	$ 44,672.41	$ 54,000.00	$ 81,000.00
6165	Utilities	$ 12,658.75	$ 16,000.00	$ 16,000.00
6170	Dues/Subs/Permits	$ 13,712.29	$ 25,000.00	$ 25,000.00
6180	Transportation & Contingency	$ 9,853.91	$ 10,000.00	$ 20,000.00
6185	Utility Billing	$ 12,963.32	$ 18,000.00	$ 18,000.00
6190	Postage	$ 19,292.11	$ 15,000.00	$ 20,000.00
6192	Certification Compensation	$ 5,625.00	$ 15,000.00	$ 15,000.00
6275	TRA - Raw Water	$ 463,268.00	$ 464,000.00	$ 464,000.00
6276	TRA - Operation & Maintenance	$ 1,469,202.00	$ 1,646,000.00	$ 1,853,000.00
6292	TRA - Debt Service	$ 1,710,949.00	$ 1,551,000.00	$ 1,553,000.00
TOTAL OPERATING EXPENSES		$ 4,886,549.01	$ 4,966,000.00	$ 5,389,500.00
6195	Capital Expenditures	$ 665,949.08	$ 1,250,000.00	$ 4,120,000.00
TOTAL DISBURSEMENTS		$ 5,552,498.09	$ 6,216,000.00	$ 9,509,500.00
REVENUES:				
Water Sales		$ 1,632,030.75	$ 1,700,000.00	$ 2,000,000.00
Water Sales - TDCJ Unit		$ 1,168,526.25	$ 1,200,000.00	$ 1,300,000.00
Water Tap Fees/Recoveries/Bulk Water Fees		$ 237,599.92	$ 275,000.00	$ 261,000.00
Sewer Fees		$ 552,796.50	$ 542,000.00	$ 600,000.00
Sewer Fees - TDCJ Unit		$ 705,527.07	$ 400,000.00	$ 400,000.00
Electric Sales		$ 1,256,017.60	$ 1,600,000.00	$ 2,000,000.00
Previous Fund Balance		$ 0.00	$ 499,000.00	$ 2,948,500.00
TOTAL REVENUES		$ 5,552,498.09	$ 6,216,000.00	$ 9,509,500.00

** ***Administration costs on Retirement and Employee Insurance are split amongst all eleven departments***

STATEMENT OF DISBURSEMENTS AND REVENUES
SEWER DEPARTMENT

ACCOUNTING CODE & ITEM		2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
DISBURSEMENTS:				
6110	Salaries	$ 370,529.49	$ 286,000.00	$ 297,000.00
6111	Salaries - Administration	$ 9,961.32	$ 44,000.00	$ 46,000.00
6115	Social Security	$ 29,565.18	$ 23,000.00	$ 24,000.00
6120	Retirement**	$ 60,528.01	$ 48,000.00	$ 51,000.00
6125	Employee Insurance**	$ 67,045.93	$ 55,000.00	$ 60,000.00
6127	Uniforms	$ 6,670.96	$ 6,000.00	$ 8,000.00
6130	Liability Insurance	$ 22,661.09	$ 22,000.00	$ 22,000.00
6135	Legal/Professional	$ 9,201.00	$ 5,000.00	$ 10,000.00
6141	Engineering/Lab Fees	$ 23,708.41	$ 20,000.00	$ 22,000.00
6145	Supplies	$ 53,595.02	$ 75,000.00	$ 75,000.00
6146	Chemicals	$ 22,113.10	$ 27,000.00	$ 27,000.00
6150	Repairs - Building/Grounds	$ 1,769.78	$ 20,000.00	$ 50,000.00
6155	Equipment Repairs/Maintenance	$ 144,735.45	$ 130,000.00	$ 130,000.00
6160	Gas & Oil	$ 7,023.66	$ 10,000.00	$ 15,000.00
6165	Utilities	$ 39,063.12	$ 42,000.00	$ 47,000.00
6170	Dues/Subs/Permits	$ 12,434.68	$ 15,000.00	$ 15,000.00
6172	Sludge Disposal	$ 42,995.58	$ 50,000.00	$ 55,000.00
6175	Toxicity Tests	$ 0.00	$ 0.00	$ 3,000.00
6180	Transportation & Contingency	$ 6,792.82	$ 5,000.00	$ 5,000.00
6192	Certification Compensation	$ 5,975.00	$ 5,000.00	$ 5,000.00
TOTAL OPERATING EXPENSES		$ 936,369.60	$ 888,000.00	$ 967,000.00
6195	Capital Expenditures	$ 168,495.83	$ 575,000.00	$ 1,577,000.00
TOTAL DISBURSEMENTS		$ 1,104,865.43	$ 1,463,000.00	$ 2,544,000.00
REVENUES:				
Sewer Fees		$ 829,194.76	$ 858,000.00	$ 1,000,000.00
Sewer Fees - TDCJ Unit		$ 229,478.68	$ 580,000.00	$ 600,000.00
Sewer Tap Fees/Recoveries		$ 36,133.64	$ 25,000.00	$ 27,000.00
Grant Funds - CDBG/SCADA		$ 10,058.35	$ 0.00	$ 0.00
Previous Fund Balance		$ 0.00	$ 0.00	$ 917,000.00
TOTAL REVENUES		$ 1,104,865.43	$ 1,463,000.00	$ 2,544,000.00

** ***Administration costs on Retirement and Employee Insurance are split amongst all eleven departments***

UTILITY FUND
2021 - 2022
RECAP OF CAPITAL EXPENDITURES

ACCOUNTING CODE	DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM		
09-6195	ELECTRIC - $1,600,000.00		
	$	1,000,000.00	for shared cost of AMR implementation
	$	225,000.00	for wire, transformers, meters, street and night lights, poles and equipment rental for the electric distribution system
	$	150,000.00	for right-of-way contract trimming
	$	200,000.00	for electric line reconductoring
	$	6,000.00	for purchase of a three-phase pole top switch
	$	1,500.00	for purchase of a Dash-Cam with night vision
	$	16,000.00	for purchase of Stihl chainsaws, pole saw, Kobalt air compressor and other miscellaneous equipment
	$	1,500.00	for purchase of equipment, furniture, etc. for utility billing
10-6195	WATER - $2,254,000.00		
	$	1,000,000.00	for shared cost of AMR implementation
	$	392,000.00	for pipe, valves, meters, hydrants and equipment rental for water distribution system upgrades
	$	360,000.00	for painting and pipe repairs to the west street ground storage tank
	$	125,000.00	for installation of 8" water line to complete loop-sewer plant to electric
	$	125,000.00	for 12" water line installation for the south end of the bypass
	$	100,000.00	for installation of 8" water line to complete loop-Pan American Drive
	$	125,000.00	for railroad bore at Mill & Jackson
	$	15,000.00	for purchase of hand tools and power equipment
	$	10,000.00	for safety lighting and communications equipment
	$	2,000.00	for purchase of equipment, furniture, etc. for utility billing
11-6195	SEWER - $1,325,000.00		
	$	275,000.00	for sewer pipe, manholes, and equipment rental for sewer system upgrades and rehabilitation projects
	$	175,000.00	for purchase of Ram 5500 w/Pipe Hunter Jet Machine
	$	100,000.00	for manhole rehabilitation and line installation
	$	25,000.00	for sewer camera with pan and tilt
	$	750,000.00	for rehab of UV system at the sewer plant

UTILITY FUND
2022 - 2023
PROPOSED CAPITAL EXPENDITURES

ACCOUNTING CODE	DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM	
09-6195	ELECTRIC - $3,976,500.00	
	$ 2,750,000.00	for purchase of equipment and implementation of the Automated Metering Infrastructure
	$ 600,000.00	for line reconductoring on South Washington
	$ 300,000.00	for wire, transformers, meters, street and night lights, poles and equipment rental for the electric distribution system
	$ 175,000.00	for right-of-way contract trimming
	$ 80,000.00	for underground work on the 213 circuit
	$ 70,500.00	for annual lease of boom mower, PPE and equipment testing, safety lighting and communication equipment, hand tools, power equipment, 3-phase pole top switch and three AED defibrilators
	$ 1,000.00	for purchase of equipment, furniture, etc for Utility Billing
10-6195	WATER - $4,120,000.00	
	$ 2,750,000.00	for purchase of equipment and implementation of the Automated Metering Infrastructure
	$ 519,000.00	for pipe, valves, meters, hydrants, bores and equipment rental for water distribution system upgrades
	$ 250,000.00	for 12" water line upgrade from Walnut tower to Hwy 146 South
	$ 125,000.00	for installation of 8" line from the sewer plant to the electric barn
	$ 175,000.00	for bore and 12" line installation on the south end of the bypass
	$ 100,000.00	for installation of 8" line to complete the Pan American loop
	$ 175,000.00	for railroad bore and Mill & Jackson
	$ 15,000.00	for purchase of hand tools and power equipment
	$ 10,000.00	for safety lighting and communications equipment
	$ 1,000.00	for purchase of equipment, furniture, etc for Utility Billing
11-6195	SEWER - $1,577,000.00	
	$ 500,000.00	for sewer pipe, manholes, and equipment rental for sewer system upgrades and rehabilitation projects
	$ 175,000.00	for purchase of Ram 5500 with a jet machine
	$ 825,000.00	for rehabilitation of the UV system at the wastewater plant
	$ 45,000.00	for purchase of Ram 1500 pickup with tool boxes
	$ 32,000.00	for rehabilitation of the digestor system at the wastewater plant

DEBT SERVICE FUND

2022 - 2023 FISCAL YEAR

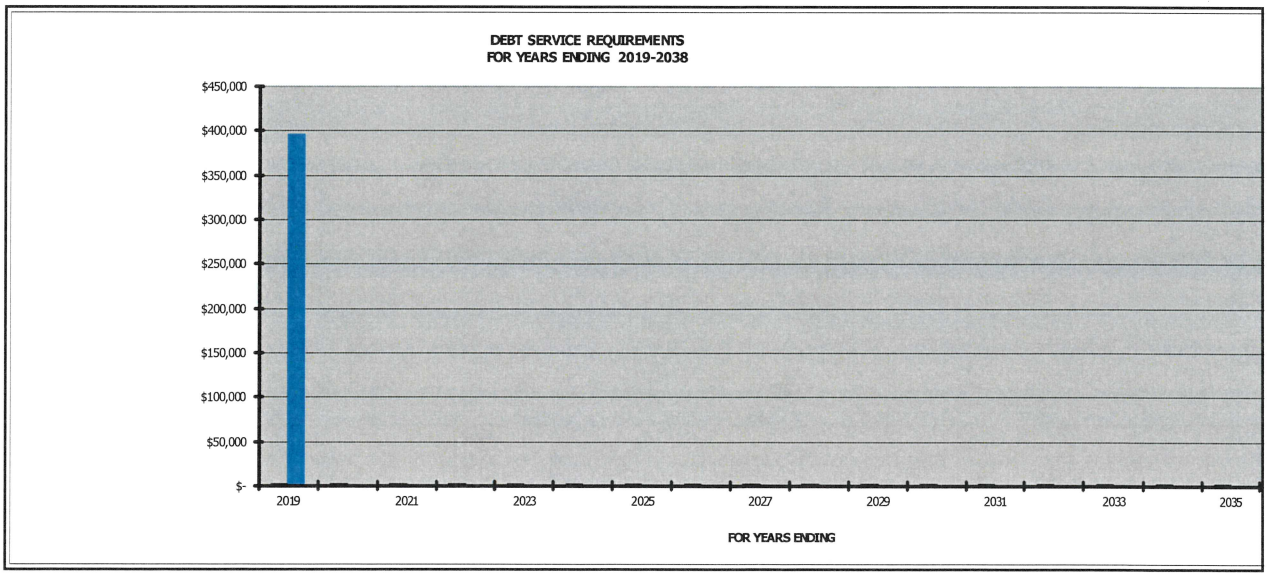
Overview of Debt Service Funds

Certificates of Obligation, Series 2012

DEBT SERVICE FUND OVERVIEW

The City of Livingston issues long-term debt to fund major capital projects which cannot be funded through annual operating or reserve and improvement funds. Recent examples of projects for which long-term debt has been issued include the new library construction project, the new 1.0 MGD elevated water storage tank project, street improvement projects, water and sewer system improvement projects, as well as the Livingston Municipal Complex and parks and recreational facilities.

The following graph shows the annual debt service requirements for the City's outstanding debt including the Certificates of Obligation, 2012. The City's annual debt service requirements (principal and interest payments) ended in December, 2019 when these certificate were paid off removing any debt service requirements in this upcoming 2022-2023 fiscal year.



DEBT SERVICE FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2012

9/30/21 BALANCE OUTSTANDING	2022-2023 PRINCIPAL REQUIREMENTS	2022-2023 INTEREST REQUIREMENTS	2022-2023 TOTAL REQUIREMENTS
$ 0.00	$ 0.00	$ 0.00	$ 0.00

ISSUANCE PURPOSE - NEW LIBRARY, WATER TANK AND SEWER AND FIREFIGHTING EQUIPMENT AND PROJECTS. (Final Scheduled Payment - 2037) (Paid Off 12/16/2019)

	2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
BALANCE			
CASH RECEIPTS:	$ 437.49	$ 437.71	$ 438.05
Contributions from General and Utility Funds	$ 0.00	$ 0.00	$ 0.00
Earned Interest	$ 0.22	$ 0.34	$ 0.50
TOTAL CASH RECEIPTS	$ 0.22	$ 0.00	$ 0.00
TOTAL CASH ON HAND & CASH RECEIPTS	$ 437.71	$ 438.05	$ 0.00
CASH DISBURSEMENTS:			
Bonds Redeemed	$ 0.00	$ 0.00	$ 0.00
Interest Requirements	$ 0.00	$ 0.00	$ 0.00
Transfer to Utility Fund	$ 0.00	$ 0.00	$ 0.00
TOTAL CASH DISBURSEMENTS	$ 0.00	$ 0.00	$ 0.00
BALANCE	$ 437.71	$ 438.05	$ 438.55

RESERVE FUND

2022 - 2023 FISCAL YEAR

Street Improvement Fund

Water System Reserve & Maintenance Fund

Electric Improvement Fund

RESERVE FUNDS

STREET IMPROVEMENT FUND

	2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
BALANCE	$ 6,684.78	$ 6,688.13	$ 6,694.63
CASH RECEIPTS:			
Earned Interest	$ 3.35	$ 6.50	$ 10.00
TOTAL CASH RECEIPTS	$ 3.35	$ 6.50	$ 10.00
TOTAL CASH ON HAND & CASH RECEIPTS	$ 6,688.13	$ 6,694.63	$ 6,704.63
CASH DISBURSEMENTS:	$ 0.00	$ 0.00	$ 0.00
BALANCE	$ 6,688.13	$ 6,694.63	$ 6,704.63

RESERVE FUNDS

WATER SYSTEM RESERVE AND MAINTENANCE FUND

	2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
BALANCE	$ 62,549.93	$ 62,623.92	$ 62,728.92
CASH RECEIPTS:			
Earned Interest	$ 73.99	$ 105.00	$ 100.00
TOTAL CASH RECEIPTS	$ 73.99	$ 105.00	$ 100.00
TOTAL CASH ON HAND & CASH RECEIPTS	$ 62,623.92	$ 62,728.92	$ 62,828.92
CASH DISBURSEMENTS:	$ 0.00	$ 0.00	$ 0.00
BALANCE	$ 62,623.92	$ 62,728.92	$ 62,828.92

RESERVE FUNDS

ELECTRIC IMPROVEMENT FUND

	2020-2021 ACTUAL	2021-2022 ESTIMATE	2022-2023 PROPOSED
BALANCE	$ 1,003,596.54	$ 1,003,597.74	$ 1,003,598.94
CASH RECEIPTS:	$ 1.20	$ 1.20	$ 1.50
TOTAL CASH ON HAND & CASH RECEIPTS	$ 1,003,597.74	$ 1,003,598.94	$ 1,003,600.44
CASH DISBURSEMENTS:			
Transfer to Utility Fund	$ 0.00	$ 0.00	$ 0.00
TOTAL CASH DISBURSEMENTS	$ 0.00	$ 0.00	$ 0.00
BALANCE	$ 1,003,597.74	$ 1,003,598.94	$ 1,003,600.44

(NOTE: Earned interest on CD is deposited to Utility System Fund.)