

**City of Hale Center**

**Budget**

**For the Fiscal Year  
Beginning October 1, 2021  
Ending September 30, 2022**

**Notice**

**THIS BUDGET SUPPORTS AN UNCHANGED PROPERTY  
TAX RATE OF \$0.6200/\$100.00 VALUATION.  
LESS REVENUE FROM PROPERTY TAXES THAN LAST  
YEAR'S BUDGET BY AN AMOUNT OF \$1,205 WHICH IS A  
0.45 PERCENT DECREASE FROM LAST YEAR'S BUDGET.  
THE PROPERTY TAX REVENUE TO BE RAISED FROM  
NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR  
IS \$1200.70.**

**CITY OF HALE CENTER**  
**LIST OF ELECTED AND APPOINTED OFFICIALS**

**ELECTED**

<b>W. H. Johnson</b>	<b>Mayor</b>
<b>Christine Reyna</b>	<b>Mayor Pro-Tem</b>
<b>Janet Peoples</b>	<b>Councilwoman</b>
<b>Karen Boyce</b>	<b>Councilwoman</b>
<b>Mario Martinez</b>	<b>Councilman</b>
<b>Israel Flores</b>	<b>Councilman</b>

**APPOINTED**

<b>Mike Cypert</b>	<b>City Manager</b>
<b>Patricia Isaguirre</b>	<b>City Secretary</b>
<b>Brandon Richardson</b>	<b>Chief of Police</b>
<b>David Rowell</b>	<b>Municipal Judge</b>
<b>Johnny Ruiz</b>	<b>Public Works Director</b>
<b>Lanny Voss</b>	<b>City Attorney</b>

# City of Hale Center

P.O. Box 532  
Hale Center, Texas 79041

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July 28, 2021

## **To the Honorable Mayor, Members of the City Council, and Citizens of Hale Center:**

In accordance with the Civil Statutes of the State of Texas, the proposed budget for the fiscal year beginning October 1, 2021 is submitted for your review and consideration. The budget is intended to present, in financial terms, the overall plan for providing municipal services during the forthcoming year. This budget provides funding for the continued basic level of services offered by the City.

### **OVERVIEW**

Expenses in the General Fund have decreased by 20.77% or \$292,728.

Expenses in the Water/Sewer Fund have decreased by 38.63% or \$447,700. The decrease includes a transfer of funds from the Water Fund to the General Fund totaling \$110,674.

### **PERSONNEL**

Payroll activities account for the single largest expense. Payroll amounts to 43.85% (when grant project funds have been removed) of the City's budgeted operational expenses. Personnel cost with benefits total \$733,191. In FY 20-21, personnel costs were calculated at \$650,511 or 39.86% of the O&M budget.

In the proposed budget, has been increased by moving one employment position from part-time to full-time within the police department. The budget provides funding for 12 full-time and 4 part-time positions.

#### Salaries

Employee salaries were increased in the FY 2021-2022 budget for all employees. The U.S. Bureau of Labor Statistics CPI Report for March, 2020 was used to calculate the inflation adjusted wage rate increases at 2.6%.

#### Insurance

With the additional employee added to payroll, medical insurance costs increased \$8,543 or 16.06% for FY 2021-2022. Annual cost per full-time employee for medical, life, and accidental death/dismemberment is \$61,743. The city offers 100% coverage for all full-time permanent employees.

## **GENERAL FUND**

The General Fund provides for basic services of the city including Legislative, Administration, Police Department, Street Maintenance, Sanitation Services, Parks and Recreation, Municipal Court, Code Enforcement and Animal Control. The General Fund also provides financial assistance to ancillary organizations with a public purpose that includes Fire Department, EMS, Library, and Senior Citizens.

The General Fund receives revenues from property tax, sales tax, and franchise tax as well as a transfer from the Water/Sewer Fund, and other miscellaneous fees. The Ad Valorem tax base has decreased 0.45% with total net taxable value of \$45,838,519. This decrease includes \$193,661 in new property added to the tax rolls since the previous year totals. No change to the ad valorem tax rate of \$0.6200/\$100 valuation has been proposed.

Major expenditures allocated in the General Fund Include:

Streets - Sealcoat Project	\$50,000
Contract Garbage Collection	\$137,000
Payments to ancillary services	\$68,700

Capital Improvement Projects for the General Fund Include

Texas Parks and Wildlife Grant	\$155,853
LeMond Center Improvements	\$9,000

## **WATER/SEWER FUND**

Proprietary Funds are used to account for the city's "businesslike" activities. A portion of the funds generated in the city's Water/Sewer Fund are transferred to the General Fund.

Major expenditures allocated in the Water/Sewer Include:

Debt Service	\$13,640
Water Production Utilities	\$36,100
Utility Maintenance & Supplies	\$68,276

Capital Improvement Projects for the Water/Sewer Fund include continued SCADA upgrades and variable frequency drives are embedded within the Utility and Maintenance & Supplies.

At present, the City has applied for grant funding through the Texas Department of Agriculture's Community Development Block Grant in the amount of \$350,000. If awarded, the City's match requirement will be \$35,000. Neither of these amounts has been included in the budget, which will be amended as necessary.

## **AMERICAN RESCUE ACT FUND**

Additionally not included in the budget is a separate fund to accommodate funding through the American Rescue Plan. Indicators show the City has been allocated between \$384,564 and \$462,265. When the city receives notification of award, the budget will be amended as necessary to add the fund.

## OUTSTANDING DEBT

Balance of all outstanding debt at present is \$85,097.

### Source of Debt:

First Financial Bank, N. A. for a lease purchase originally secured from Government Capital Corporation on May 11, 2021. Pay schedule is as follows:

Pmt. No.	Payment Date	Total Payment	Interest paid	principal paid	Early Redemption Value
1	11/30/2021	\$13,637.68	\$1,395.15	\$12,242.53	n/a
2	11/30/2022	\$13,637.68	\$2,290.57	\$11,347.11	n/a
3	11/30/2023	\$13,637.68	\$1,937.45	\$11,700.23	\$51,428.43
4	11/30/2024	\$13,637.68	\$1,573.34	\$12,064.34	\$39,025.03
5	11/30/2025	\$13,637.68	\$1,197.90	\$12,439.78	\$26,323.95
6	11/30/2026	\$13,637.68	\$810.77	\$12,826.91	\$13,318.04
7	11/30/2027	\$13,637.68	\$411.58	\$13,226.10	\$0.00
<b>Totals</b>		<b>\$95,463.76</b>	<b>\$9,616.78</b>	<b>\$85,847.00</b>	

As of July 1, 2021 available cash includes:

Checking Accounts	\$248,737.45
Certificates of Deposit	\$353,610.03
All Funds Total	\$602,347.03
Restricted Funds	\$ 0.00
Unrestricted Funds	\$602,347.03

## RESERVE FUND STRATEGY

In the FY 19-20 financial audit, the City reported a cash balance of \$343,207 at the end of the fiscal year.

Budgeting – When the city’s anticipated revenue will not cover expenses, reserve funds may be used to balance the budget. This budget **does not** include a reserve fund transfer.

Capital Improvement Projects – The reserve balance can be used to fund (typically larger) capital projects including but not limited to the purchase of equipment, buildings, and other tangible assets or capital improvements.

Emergency Fund - Emergency funds typically consist of a 3-6 months insurance for continued operating expenses following a natural disaster or other calamity where the city’s ability to generate or receive income might be affected.

Debt – As of this date, the principal balance on all city debt is \$85,847, for an equipment lease/purchase of the city’s vactron and a water department vehicle. This debt is secured by water and wastewater system revenue.

Long Range Planning – One area involving large expenditures has been identified and anticipated in the city's future; water system improvements.

The City has discussed the need for water improvements including power generation, consistent metering, installing variable frequency drives for pumps, and automated chlorine injection (disinfection) systems. A Community Development Block Grant application has been submitted for the improvements which will require a \$35,000 match.

Additionally, the City has received notice of funds totaling \$508,952.34 as part of the American Rescue Act. This will be distributed in two tranches over two years. Budget accounting for these funds are not included in this budget and spending of the funds will be appropriated by special council action as needed.

The City should continue to set aside additional capital to meet project needs without having to issue more debt.

Short Range Planning – Most of the most immediate needs involve the water system. Recently, the city started upgrades by installing a new SCADA system. There are some additional upgrades to SCADA that should be considered. This includes interfacing with pump and well metering, digital chlorine scale monitoring, as well as other enhanced features. To protect our well assets, the addition of low pumping alarms for water wells should be added.

With the closing of the downtown water station, the city will be reliant on the 14<sup>th</sup> Street station for 100% of the water distribution into the pressured system. This station needs upgrades that will last for many years in the future. A lightning suppression system and surge protection should be added. For employee safety, a disconnect should be added behind the meter that serves both Well 5 and the pump house so that lines can be isolated for repairs. Electrical panels inside the pump house need to be re-wired, and variable frequency drives should be added. Lastly, the building should be insulated and served with new HVAC system that protects the electronic systems to be added.

## SUMMARY

City staff will continue to monitor the financial situation in a timely manner and will be prepared to bring recommendations to the Council at any time during the year if serious declines in revenues or unexpected expenses are foreseen.

I would like to express my appreciation to the Mayor and Council. What the staff works on and presents would be meaningless if the Council was not interested in striving for a professional, well operated organization. I appreciate the opportunity to work for you, and will always attempt to be attentive to the desires of the Council.

It is hoped that this budget reflects the thinking and policies of the City Council and is representative of the desires of the Citizens of Hale Center.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mike Cypert", with a stylized flourish extending to the right.

Mike Cypert, City Manager

## General Fund

OPERATING REVENUES		FY 20-21	FY 21-22	CHANGE	% Change
014007	Ad Valorem Taxes	268,352.00	267,147.00	(1,205.00)	-0.45%
014014	Ad Valorem Tax Discounts	(4,000.00)	0.00	4,000.00	-100.00%
014021	Ad Valorem P&I	4,500.00	5,300.00	800.00	17.78%
014028	Delinquent Ad Valorem Taxes	11,000.00	14,000.00	3,000.00	27.27%
014035	Delinquent Ad Valorem P&I	4,500.00	6,700.00	2,200.00	48.89%
014042	Sales Tax	72,000.00	88,000.00	16,000.00	22.22%
014049	Sales Tax EDC	36,000.00	44,000.00	8,000.00	22.22%
014056	Franchise Fees	93,300.00	99,000.00	5,700.00	6.11%
014063	Permits	4,450.00	3,100.00	(1,350.00)	-30.34%
014070	Food Permits	900.00	1,100.00	200.00	22.22%
014084	Interest Income	2,125.00	2,500.00	375.00	17.65%
014098	Animal Control Fees	2,600.00	2,600.00	0.00	0.00%
014105	Misc. Income	2,500.00	1,500.00	(1,000.00)	-40.00%
014112	Leases and Rents	6,000.00	10,000.00	4,000.00	66.67%
014119	Sanitation Charges	161,500.00	162,000.00	500.00	0.31%
014126	Landfill Fees	49,000.00	47,000.00	(2,000.00)	-4.08%
014133	Recycling Income	200.00	2,500.00	2,300.00	1150.00%
014140	Mosquito Spray Fees	9,850.00	9,380.00	(470.00)	-4.77%
014147	Sale of Property	5,000.00	2,000.00	(3,000.00)	-60.00%
014154	Municipal Court Fees	78,600.00	78,600.00	0.00	0.00%
014161	Court Technology Fees	1,400.00	1,400.00	0.00	0.00%
014168	Court Security Fees	1,125.00	1,125.00	0.00	0.00%
014169	PD Training	0.00	740.00	740.00	
014175	Transfer From Water Fund	111,613.00	110,674.00	(939.00)	-0.84%
	<b>TOTAL</b>	<b>922,515.00</b>	<b>960,366.00</b>	<b>37,851.00</b>	<b>4.10%</b>
NON-OPERATING REVENUES		FY 20-21	FY 21-22	CHANGE	% Change
014407	TP&W Trails Grant	23,725.00	0.00	(23,725)	-100.00%
014409	TP&W Rec Grant	0.00	84,773.00	84,773.00	
014410	Park Grant Donation	0.00	71,080.00	71,080.00	
014414	FAST Grant	425,357.00	0.00	(425,357.00)	-100.00%
014421	Criminal Justice Grant - Vehicle	34,830.00	0.00	(34,830.00)	-100.00%
014428	Criminal Justice Grant - Body Armor	2,520.00	0.00	(2,520.00)	-100.00%
	<b>TOTAL</b>	<b>486,432.00</b>	<b>155,853.00</b>	<b>(330,579.00)</b>	<b>-67.96%</b>
<b>TOTAL REVENUE - ALL SOURCES</b>		<b>1,408,947.00</b>	<b>1,116,219.00</b>	<b>(292,728.00)</b>	<b>-20.78%</b>

ADMINISTRATION		FY 20-21	FY 21-22	CHANGE	% Change
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015007	Appraisal Dist. Exp.		5,325.00	5,320.00	(5.00)	-0.09%
015014	Accounting	50%	9,450.00	9,450.00	0.00	0.00%
015021	Attorney Fees	50%	5,700.00	4,500.00	(1,200.00)	-21.05%
015028	Legal Publications	50%	2,000.00	1,200.00	(800.00)	-40.00%
015035	Codification		1,000.00	1,000.00	0.00	0.00%
015042	Dues, Registrations & Meetings		5,000.00	4,000.00	(1,000.00)	-20.00%
015049	Office Supplies		4,500.00	4,000.00	(500.00)	-11.11%
015056	Postage		1,000.00	700.00	(300.00)	-30.00%
015063	Printing		500.00	0.00	(500.00)	-100.00%
015077	Misc. Expense		1,000.00	750.00	(250.00)	-25.00%
<b>TOTAL</b>			<b>35,475.00</b>	<b>30,920.00</b>	<b>(4,555.00)</b>	<b>-12.84%</b>

<b>NONDEPARTMENTAL</b>			<b>FY 20-21</b>	<b>FY 21-22</b>	<b>CHANGE</b>	<b>% Change</b>
015203	EMS Contract		48,000.00	48,000.00	0.00	0.00%
015210	Fire Dept. Contract		9,900.00	9,900.00	0.00	0.00%
015217	Library Contract		4,800.00	5,400.00	600.00	12.50%
015224	Sr. Citizens Contract		6,000.00	6,000.00	0.00	0.00%
015231	Civil Defense		5,000.00	2,500.00	(2,500.00)	-50.00%
015238	Hale Center EDC		34,612.00	44,000.00	9,388.00	27.12%
015245	EMS Bld. Maint.		500.00	250.00	(250.00)	-50.00%
015252	Fire Bld. Maint.		500.00	250.00	(250.00)	-50.00%
015259	City Hall Bld. Maint.	50%	500.00	500.00	0.00	0.00%
015266	LeMond Bld. Maint		3,000.00	1,000.00	(2,000.00)	-66.67%
015273	Environmental Health Insp.		1,500.00	1,100.00	(400.00)	-26.67%
015280	Building Inspection Fees		1,800.00	1,600.00	(200.00)	-11.11%
015287	General Insurance	50%	13,880.00	13,880.00	0.00	0.00%
015294	Utilities - Gas and Elect.		11,050.00	12,500.00	1,450.00	13.12%
015301	Telephone/Internet	50%	5,310.00	6,100.00	790.00	14.88%
015308	Software / IT	50%	4,000.00	3,000.00	(1,000.00)	-25.00%
015337	Capital Outlay - LeMond		15,000.00	9,000.00	(6,000.00)	-40.00%
015343	Capital Outlay - Fire		425,357.00	0.00	(425,357.00)	-100.00%
<b>TOTAL</b>			<b>590,709.00</b>	<b>164,980.00</b>	<b>(425,729.00)</b>	<b>-72.07%</b>

<b>LEGISLATIVE</b>			<b>FY 20-21</b>	<b>FY 21-22</b>	<b>CHANGE</b>	<b>% Change</b>
015378	Dues Registrations & Meetings		12,000.00	12,000.00	0.00	0.00%
015385	Election Expense		6,000.00	5,500.00	(500.00)	-8.33%
015392	Council Stipends		2,400.00	2,500.00	100.00	4.17%
<b>TOTAL</b>			<b>20,400.00</b>	<b>20,000.00</b>	<b>(400.00)</b>	<b>-1.96%</b>

<b>JUDICIAL</b>			<b>FY 20-21</b>	<b>FY 21-22</b>	<b>CHANGE</b>	<b>% Change</b>
015406	Dues, Registrations & Training		2,000.00	2,000.00	0.00	0.00%
015413	State Traffic Fees		29,600.00	27,000.00	(2,600.00)	-8.78%
015420	Prosecutor Fees		2,500.00	1,500.00	(1,000.00)	-40.00%
015427	IT/Software		2,785.00	2,785.00	0.00	0.00%
<b>TOTAL</b>			<b>36,885.00</b>	<b>33,285.00</b>	<b>(3,600.00)</b>	<b>-9.76%</b>

<b>POLICE</b>			<b>FY 20-21</b>	<b>FY 21-22</b>	<b>CHANGE</b>	<b>% Change</b>
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015455	Dues, Registrations & Training	3,000.00	3,000.00	0.00	0.00%
015462	Uniforms	1,500.00	2,000.00	500.00	33.33%
015476	Software / IT	650.00	1,500.00	850.00	130.77%
015483	Supplies & Equipment	6,000.00	5,000.00	(1,000.00)	-16.67%
015490	Vehicle Fuel	14,000.00	16,800.00	2,800.00	20.00%
015497	Vehicle Maint.	4,500.00	3,450.00	(1,050.00)	-23.33%
015504	Misc. Expense	1,000.00	500.00	(500.00)	-50.00%
015506	Code Enforcement Expense	0.00	8,000.00	8,000.00	
015511	Criminal Justice Grant - Vehicle	34,830.00	0.00	(34,830.00)	-100.00%
015518	Criminal Justice Grant - Body Armor	2,520.00	0.00	(2,520.00)	-100.00%
<b>TOTAL</b>		<b>68,000.00</b>	<b>40,250.00</b>	<b>(27,750.00)</b>	<b>-40.81%</b>

<b>STREETS</b>		<b>FY 20-21</b>	<b>FY 21-22</b>	<b>CHANGE</b>	<b>% Change</b>
015532	Sealcoat Project	50,000.00	50,000.00	0.00	0.00%
015539	Engineering - Sealcoat	10,000.00	10,000.00	0.00	0.00%
015546	Street & Pothole Reair	14,500.00	8,000.00	(6,500.00)	-44.83%
015553	Utilities - Street Lighting	26,500.00	33,000.00	6,500.00	24.53%
015560	Street Base Materials	1,500.00	2,000.00	500.00	33.33%
015567	Street Sign Repairs	1,000.00	750.00	(250.00)	-25.00%
015574	Equipment Maint.	11,490.00	11,500.00	10.00	0.09%
015575	Equipment purchases	3,800.00	0.00	(3,800.00)	-100.00%
015581	Weed Control	3,500.00	2,500.00	(1,000.00)	-28.57%
015588	Spray License Fees & Training	1,500.00	1,500.00	0.00	0.00%
<b>TOTAL</b>		<b>123,790.00</b>	<b>119,250.00</b>	<b>(4,540.00)</b>	<b>-3.67%</b>

<b>CITY PARKS</b>		<b>FY 20-21</b>	<b>FY 21-22</b>	<b>CHANGE</b>	<b>% Change</b>
015609	City Park Maint.	7,250.00	7,000.00	(250.00)	-3.45%
015616	Grant Expense - TPW	23,725.00	0.00	(23,725.00)	-100.00%
015617	TP&W Rec Grant	0.00	155,853.00	155,853.00	
015623	Utilities - Parks	7,400.00	7,400.00	0.00	0.00%
<b>TOTAL</b>		<b>38,375.00</b>	<b>170,253.00</b>	<b>131,878.00</b>	<b>343.66%</b>

<b>SANITATION</b>		<b>FY 20-21</b>	<b>FY 21-22</b>	<b>CHANGE</b>	<b>% Change</b>
015651	Contracted Alley Service	137,000.00	137,000.00	0.00	0.00%
015658	Transfer Station Disposal	12,500.00	12,500.00	0.00	0.00%
015665	Plainview Recycle Prog.	1,500.00	1,800.00	300.00	20.00%
015672	Tire Recycling	1,200.00	1,200.00	0.00	0.00%
015679	Vector Control (Mosq.)	5,000.00	5,000.00	0.00	0.00%
015686	Animal Control	2,500.00	2,000.00	(500.00)	-20.00%
<b>TOTAL</b>		<b>159,700.00</b>	<b>159,500.00</b>	<b>(200.00)</b>	<b>-0.13%</b>

<b>PAYROLL</b>		<b>FY 20-21</b>	<b>FY 21-22</b>	<b>CHANGE</b>	<b>% Change</b>
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017007	Administrative Payroll		93,810.00	94,745.00	935.00	1.00%
017014	Police Payroll		153,062.00	179,282.00	26,220.00	17.13%
017021	Judicial Payroll		21,350.00	22,942.00	1,592.00	7.46%
017028	Sanitation Payroll		7,675.00	7,862.00	187.00	2.44%
017035	TML - Admin		5,320.00	5,615.00	295.00	5.55%
017042	TML - Police		15,960.00	22,450.00	6,490.00	40.66%
017056	TMRS - Admin		4,287.00	4,690.00	403.00	9.40%
017063	TMRS - Police		6,315.00	8,875.00	2,560.00	40.54%
017098	TWC	50%	1,008.00	1,100.00	92.00	9.13%
017105	Workman's Comp		6,670.00	6,370.00	(300.00)	-4.50%
017175	HR Expense		250.00	500.00	250.00	100.00%
017600	Payroll Tax Expense	7.66%	19,810.00	23,350.00	3,540.00	17.87%
	<b>TOTAL</b>		<b>335,517.00</b>	<b>377,781.00</b>	<b>42,264.00</b>	<b>12.60%</b>

<b>TOTAL REVENUES</b>	<b>1,408,947.00</b>	<b>1,116,219.00</b>	<b>(292,728.00)</b>	<b>-20.78%</b>
<b>TOTAL EXPENSE</b>	<b>1,408,851.00</b>	<b>1,116,219.00</b>	<b>(292,632.00)</b>	<b>-20.77%</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>96.00</b>	<b>0.00</b>		

## Water / Sewer Fund

OPERATING REVENUES			FY 20-21	FY 21-22	CHANGE	% Change
024007	Metered Water Sales		539,600.00	525,000.00	(14,600.00)	-2.71%
024014	Sewer Service Sales		150,000.00	149,000.00	(1,000.00)	-0.67%
024021	Late Fees		21,500.00	18,200.00	(3,300.00)	-15.35%
024035	ACH/CC Processing Fees		5,400.00	7,000.00	1,600.00	29.63%
024056	Reconnection Fees		6,000.00	8,700.00	2,700.00	45.00%
024063	Water Tap Fees		500.00	2,400.00	1,900.00	380.00%
024070	Misc. Income		3,500.00	1,000.00	(2,500.00)	-71.43%
<b>TOTAL</b>			<b>726,500.00</b>	<b>711,300.00</b>	<b>(15,200.00)</b>	<b>-2.09%</b>

NON-OPERATING REVENUES			FY 20-21	FY 21-22	CHANGE	% Change
024407	USDA Bond Proceeds		432,000.00	0.00	(432,000.00)	-100.00%
<b>TOTAL</b>			<b>432,000.00</b>	<b>0.00</b>	<b>(432,000.00)</b>	<b>-100.00%</b>

<b>TOTAL REVENUE - ALL SOURCES</b>			<b>1,158,500.00</b>	<b>711,300.00</b>	<b>(447,200.00)</b>	<b>-38.60%</b>
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ADMINISTRATION			FY 20-21	FY 21-22	CHANGE	% Change
025007	Accounting	50%	9,450.00	9,450.00	0.00	0.00%
025014	Attorney Fees	50%	5,700.00	4,500.00	(1,200.00)	-21.05%
025021	Legal Publications	50%	2,000.00	750.00	(1,250.00)	-62.50%
025028	ACH/CC Expense		5,400.00	5,500.00	100.00	1.85%
025035	Dues, Registrations & Meetings	50%	5,000.00	4,000.00	(1,000.00)	-20.00%
025042	Office Supplies	50%	4,500.00	4,000.00	(500.00)	-11.11%
025049	Postage		5,500.00	5,200.00	(300.00)	-5.45%
025056	Printing		2,000.00	0.00	(2,000.00)	-100.00%
025063	Equipment Leasing / Maint.		4,000.00	4,500.00	500.00	12.50%
025070	Misc. Expense		1,000.00	500.00	(500.00)	-50.00%
<b>TOTAL</b>			<b>44,550.00</b>	<b>38,400.00</b>	<b>(6,150.00)</b>	<b>-13.80%</b>

NONDEPARTMENTAL			FY 20-21	FY 21-22	CHANGE	% Change
025105	City Hall Maint.	50%	500.00	500.00	0.00	0.00%
025112	General Insurance	50%	13,880.00	13,880.00	0.00	0.00%
025119	Utilities - Gas and Elect.		7,500.00	8,600.00	1,100.00	14.67%
025126	Telephone/Internet	50%	5,310.00	6,100.00	790.00	14.88%
025133	Software / IT	50%	4,000.00	3,000.00	(1,000.00)	-25.00%
025140	Contract Labor - Housekeeping		3,420.00	0.00	(3,420.00)	-100.00%
025147	Pest Control		1,320.00	1,320.00	0.00	0.00%
025154	Debt Service - Lease Purchase 2027		0.00	13,640.00	13,640.00	N/A
025154	Bond Principal USDA		7,000.00	0.00	(7,000.00)	-100.00%
025161	Bond Interest USDA		10,200.00	0.00	(10,200.00)	-100.00%
025168	Transfer to General Fund		111,613.00	110,674.00	(939.00)	-0.84%
025175	Transfer to Capital Reserve		28,909.00	0.00	(28,909.00)	-100.00%
<b>TOTAL</b>			<b>193,652.00</b>	<b>157,214.00</b>	<b>(36,438.00)</b>	<b>-18.82%</b>

<b>WATER / SEWER MAINTENANCE</b>		<b>FY 20-21</b>	<b>FY 21-22</b>	<b>CHANGE</b>	<b>% Change</b>
025560	Dues, Registrations & Training	7,000.00	6,000.00	(1,000.00)	-14.29%
025567	Uniforms	2,800.00	3,200.00	400.00	14.29%
025581	Engineering Fees	6,000.00	4,000.00	(2,000.00)	-33.33%
025588	State Fees & Permits	500.00	1,500.00	1,000.00	200.00%
025595	Production Utilities	31,600.00	36,100.00	4,500.00	14.24%
025602	Lab Samples - Testing	5,000.00	4,200.00	(800.00)	-16.00%
025609	Building & Grounds Maint.	1,000.00	1,000.00	0.00	0.00%
025616	Vehicle & Equip. Fuel	14,000.00	14,000.00	0.00	0.00%
025623	Vehicle Maint.	5,000.00	7,000.00	2,000.00	40.00%
025630	Equip. Maint.	7,000.00	9,000.00	2,000.00	28.57%
025631	Equip. Purchases	5,000.00	0.00	(5,000.00)	-100.00%
025644	Materials & Supplies	18,000.00	16,000.00	(2,000.00)	-11.11%
025651	Water Sewer Treatment	6,000.00	6,000.00	0.00	0.00%
025658	Utility Repairs & Maint.	65,000.00	52,276.00	(12,724.00)	-19.58%
025665	Capital Outlay USDA Bond	432,000.00	0.00	(432,000.00)	-100.00%
<b>TOTAL</b>		<b>605,900.00</b>	<b>160,276.00</b>	<b>(445,624.00)</b>	<b>-73.55%</b>

<b>TOTAL OPERATING EXPENSE</b>	<b>844,102.00</b>	<b>355,890.00</b>	<b>(488,212.00)</b>	<b>-106.17%</b>
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<b>PAYROLL</b>		<b>FY 20-21</b>	<b>FY 21-22</b>	<b>CHANGE</b>	<b>% Change</b>
027007	Administrative Payroll	83,050.00	89,740.00	6,690.00	8.06%
027014	W/S Maint Payroll	162,025.00	189,000.00	26,975.00	16.65%
027021	TML - Admin.	5,320.00	5,615.00	295.00	5.55%
027028	TML - Maint.	26,600.00	28,063.00	1,463.00	5.50%
027035	TMRS - Admin.	3,800.00	4,442.00	642.00	16.89%
027042	TMRS - Maint.	7,400.00	9,256.00	1,856.00	25.08%
027056	TWC	50% 1,008.00	1,100.00	92.00	9.13%
027063	Workman's Comp	6,670.00	6,370.00	(300.00)	-4.50%
027175	HR Expense	250.00	500.00	250.00	100.00%
027600	Payroll Tax Expense	7.66% 18,775.00	21,324.00	2,549.00	13.58%
<b>TOTAL</b>		<b>314,898.00</b>	<b>355,410.00</b>	<b>40,512.00</b>	<b>12.87%</b>

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>CHANGE</b>	<b>% Change</b>
<b>TOTAL REVENUES</b>	<b>1,158,500.00</b>	<b>711,300.00</b>	<b>(447,200.00)</b>	<b>-38.60%</b>
<b>TOTAL EXPENSE</b>	<b>1,159,000.00</b>	<b>711,300.00</b>	<b>(447,700.00)</b>	<b>-38.63%</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>(500.00)</b>	<b>0.00</b>		

## Ad Valorem Tax Calculations

**Certified Totals**

**7/26/2021**

Total Net Taxable Value		\$45,838,519
Total Value of Protested Property	+	\$0.00
Transfer Adjustments		\$0.00
Total Tax Value, over 65 and Disabled	-	\$0.00
<b>Adjusted Tax Value</b>	<b>=</b>	<b>\$45,838,519</b>
Projected tax rate	x	0.6200
<b>Projected Levy without over 65/Disabled ceiling</b>	<b>=</b>	<b>\$284,199</b>
Total Levy to be collected over 65/Disabled	+	\$0.00
<b>Total Levy</b>	<b>=</b>	<b>\$284,199</b>
Anticipated Collection Rate (percentage)	x	0.94
<b>Anticipated Levy Amount</b>	<b>=</b>	<b>\$267,147</b>
	<b>Proposed Tax Rate</b>	<b>\$0.6200</b>
	<b>Budgeted Tax Levy</b>	<b>\$267,147</b>