

2022-2023
CITY OF
EARLY
ADOPTED ANNUAL
BUDGET

“There is a cost of quality for providing the quality of service and the quality of life that our citizens expect. Maintaining the highest quality at the lowest possible cost is the challenge but also the mission of this budget.”

Tony Aaron - City Administrator



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CITY OF EARLY

Fiscal Year

October 1, 2022 – September 30, 2023

Mayor

Bob Mangrum

City Administrator

Tony Aaron

(Budget Prepared by the City Administrator)



Bob Mangrum

The mayor and five City Council Members, as elected representatives of the City of Early, formulate public policy to meet community needs and assure orderly development of the City. The City Council is responsible for appointing the City Administrator, City Attorney, Municipal Judge and City Secretary, as well as various citizens, boards and commissions.



Councilman
Garry Forisha



Councilman
Travis Eoff



Councilman
Benny Alcorn



Councilman
Leland Acker



Councilman
Charles Matlock

HISTORY OF EARLY, TEXAS

Early is located at the intersection of U.S. highways 67 and 84 on the Pecan Bayou, just east of Brownwood, in central Brown County. The area was settled by farmer, Welcome W. Chandler in the early 1850s, and in 1856 the land was part of the site of Brownwood. In 1858 Brown County's first post office was established in Chandler's home. Around 1869, problems over water supply and a disputed land title induced many citizens of Brownwood to move from the east to the west side of the Pecan Bayou. Early was not considered to be a separate community until the mid-20th Century. In 1928 a new school district, named for Walter U. Early, an attorney who donated land for several school buildings, was formed on the site, and the Anderson, Ricker, Delaware and Jenkins Spring schools consolidated with Early. In 1935 the Early school had 271 pupils and nine teachers. The Early community had six businesses, two churches and the school. Early, incorporated on December 15, 1951, when it had an estimated 600 inhabitants. The Early Lions Club was organized in 1957.

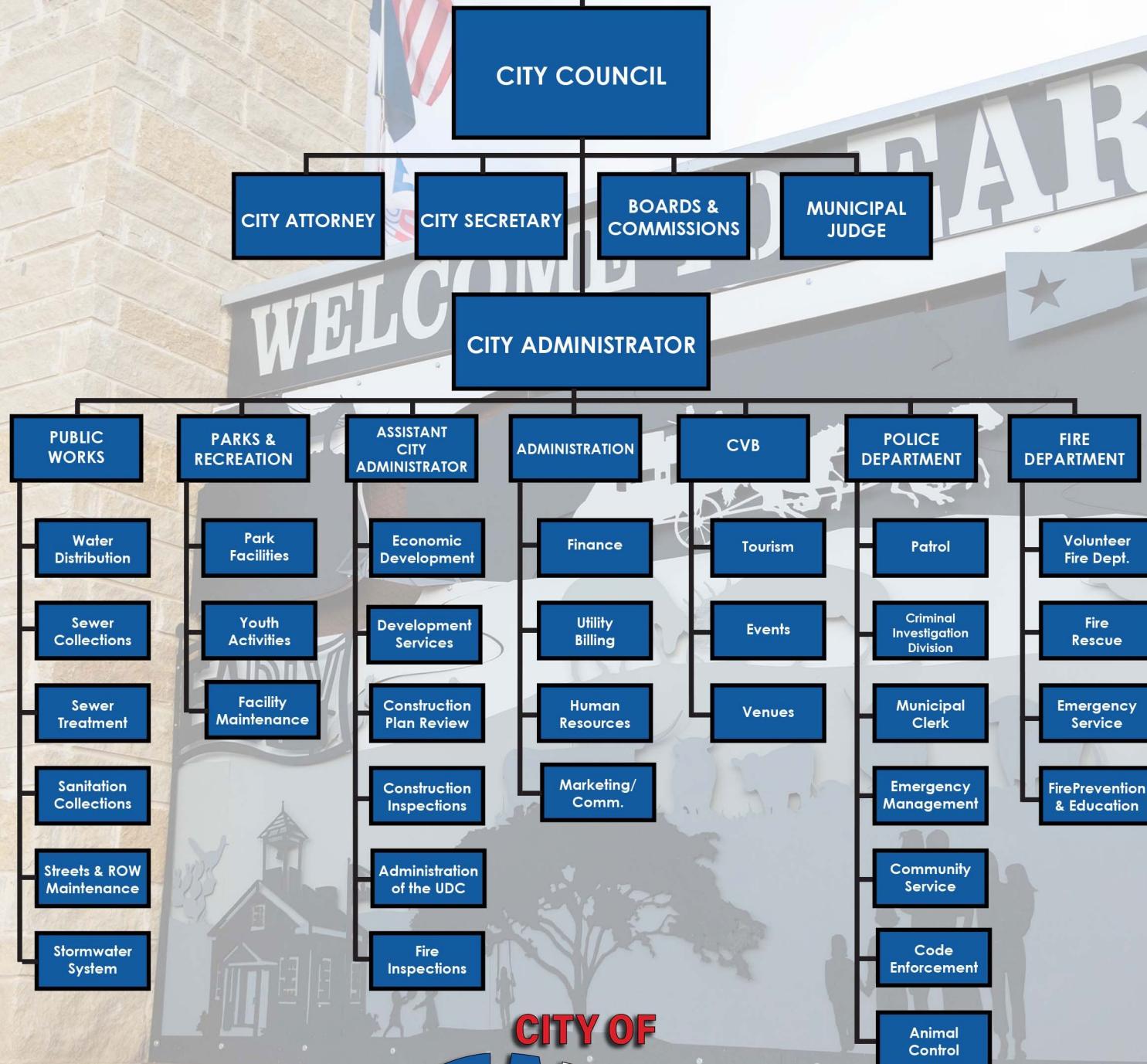
Early grew to 819 inhabitants by 1960 and to 1,097 by 1970. A Methodist church was built in 1979 and a second Baptist church was constructed in 1984. Heartland Mall, the first mall in the Brownwood area, opened there in 1980, when the community had 2,313 inhabitants. A city hall was built in 1982, and a post office was opened in 1985. In 1990 the community included four churches, the Early Weekly Press, the Early Independent School District and 2,380 inhabitants. Today Early is a thriving community with 3,296 residents as of the 2020 Census.



-Walter U. Early – In 1929, Mr. Early donated land East of Brownwood to the Jones Chapel Rural School District. They changed their school's name to Early School. Mr. Early died in 1939.

ORGANIZATIONAL CHART

CITIZENS OF EARLY



CITY OF
EARLY

BUDGET CALENDAR



DATE	ACTIVITY
April-May	Mailing of notices of appraised value by chief appraiser
April 30	The chief appraiser prepares and certifies to the tax assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
July 20*	Deadline for ARB to approve appraisal records.
July 22*	Deadline for chief appraiser to certify rolls to taxing units. Certification of anticipated collection rate by collector. Calculation of effective and rollback tax rates. Publication of effective and rollback tax rates, statements and schedules; submission to governing body.
06/14/2022	Budget Workshop
07/12/2022	Budget Workshop
07/26/2022	Budget Workshop
07/26/2022	Meeting of governing body to discuss tax rate; <i>if proposed tax rate will exceed the Voter Approval rate or the No New Revenue tax rate (whichever is lower), take record vote and schedule public hearing.</i>
	Notice of No New Revenue Rate and Notice of Public Hearings on Tax Rate (website also).
08/05/2022	72-hour notice for public hearing.
08/09/2022	First Public Hearing - Tax Rate
08/09/2022	Budget Workshop
08/05/2022	72-hour notice for public hearing.
08/16/2022 (Special)	Second Public Hearing -Tax Rate (may not be earlier than 3 days after first public hearing); <i>(schedule and announce meeting to adopt tax rate 7-14 days from this date.</i>
08/10/2022	Notice of Public Hearing for FY 2022/23 Budget.
08/18/2022	72-hour notice for Public Hearing (Budget) and meeting at which governing body will adopt tax rate.
08/19/2022	Public Hearing - FY 2022/23 Budget.

BUDGET CALENDAR

08/19/2022 Special - Noon	Meeting to adopt FY 2022/23 Budget. (Must adopt Budget prior to adopting Tax Rate).
08/19/2022 Special - Noon	Meeting to adopt tax rate. <i>(Meeting is 7 to 14 days after second public hearing. Taxing unit must adopt tax rate before Sept. 30 or 60 days after receiving certified appraisal roll, whichever is later. Governing body must adopt a tax rate that exceeds the voter-approval tax rate no later than the 71st day before the next uniform election date that occurs in November of that year.)</i>

* Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day.

** Advice of taxing unit legal counsel should be sought to determine which approach to take in notifying the public of the meeting at which the governing body will vote on the tax rate.

Message from the City Administrator

Honorable Mayor, City Council Members, and Citizens of Early, Texas:

I am pleased to present to you for adoption the annual budget of 2022-2023, for the Fiscal Year beginning October 1, 2022, and ending September 30, 2023.



This budget is a reflection of the council's programs, goals, policies and objectives that have been determined through workshops and trainings. This budget will act as a guide for our efforts to not only provide basic services, but to increase the quality of those services, and improve the quality of life for our community. When we seek to improve our standards as a community it often comes with a price or a cost to our citizens. However, we always strive to do so within the financial means of our community without overburdening our citizens. We are mindful of the burden that property tax and utility rates can put on the public especially during a year of record high inflation. When the cost of living for our citizens increases over 10%, the cost of operations of a city can increase by that same amount. Over the last year we have felt that impact in our budget most directly in fuel, maintenance, and material cost. As the cost-of-living increases, we continue to look for ways to reduce expenses, become more efficient with what we do, and find ways to do more with less. Our efforts help to reduce increases in cost for the public, but while we can narrow the gap between financial resources and necessary expenses, we cannot always close that gap.

Preparing this budget is the combined effort of administration, city departments, and citizen input with the great guidance of the Mayor and City Council of Early to minimize the overall cost and maximize the impact of the public funds entrusted to us. This proposed budget includes financial information regarding the General Fund, Convention and Visitors Bureau Fund, Municipal Development Fund, Water Fund, Sewer Fund, Sanitation Fund, and numerous

other special funds. The proposed budget for the Fiscal Year 2022-2023 has a total estimated revenue of \$11,381,609 which is relatively flat at 0.61% to revenue over 2021-2022 revenue projections. While the revenue is flat year over year the revenue projections accounts for a major shift between property tax and sales tax revenue.

The total expenditures budgeted for the 2022-2023 budget year are \$10,903,039 or a 4.81% increase over last year. Approximately, \$4,496,997 of those expenditures are funds from a beginning balance or funds that have been held in reserves for specific projects. A 4.8% increase to expenditures in light of a 9% national inflation rate demonstrates our ability to continue to move forward while holding below the heavy burden of inflation. The needs or expenditures for operating the city sets the foundation for determining our operational revenue and at what level of need there is for revenues. The conversation about revenue usually begins with property tax.

The Brown County Appraisal District has certified total appraised taxable value within the City of Early at \$546,792,602, which is an increase of \$278,201,545 in total taxable value. New property value resulting from the new and recent development and construction that has occurred in the residential and commercial markets of Early, Texas represents \$6,396,780 of this growth. \$234,000,000 of the total taxable value is attributed to industrial property within the City of Early. This assessed value is under protest and on appeal with the Texas Court of Appeals. As a result of this protest and appeal, our anticipated overall property tax collection rate is projected to be around 50% collections on the total taxable value of 546,792,602. As a result of this added taxable value, the No New Revenue rate, Voter Approval Rate, and anticipated revenues from any adopted rate outside of voter approval are greatly affected. The tax rate formula shows that adopting the highest rate without voter approval, the de minimis rate, will establish a reduction in the rate by 0.1369 cents for a one-hundred-dollar valuation or a 27% reduction in the rate. It is the position of the council to present a budget and adopted rate of 0.36238 cents for a one-hundred-dollar valuation. This rate is down from .4993 cents in budget year 2021-2022. Early, Texas will now have the lowest tax rate of all taxing entities in Brown County.

There are two revenue factors when considering this rate. The first is the impact on the citizens of Early. In 2021, the average home in Early was appraised at

\$147,475 and the property tax rate was 0.4993 meaning that the average homeowner paid \$736 per year in property taxes. In 2022, the average home in Early, Texas is appraised at \$166,201. By applying this rate to the property tax formula, the homeowner of an average price home in Early will pay \$602.31 in city taxes per year. ($0.3624 \times \$166,201 / 100 = \602.31 per year) This equates to \$133.64, less on average, that the citizens of Early will pay during this fiscal year. The effect of the lowered rate on citizens is clear. While the value of their home may have increased as a result of inflation and the rising cost of the housing market, their property taxes paid to the City of Early will decrease greater than the rise of the value.

The second factor to consider is the impact on property tax revenue to the budget. Although the tax rate worksheet shows what appears to be an increase of \$500,000 in property tax revenue, this worksheet does not account for a 50% collection rate. With the pending litigation on industrial property tax values, the City of Early will collect an estimated \$200,000 less in property tax revenue in 2022-2023 over 2021-2022. We are however fortunate to be able to offset this loss with increases in the area of sales tax revenue. In this budget, we are projecting to collect \$2,100,000 in sales tax. This estimate represents a 16.28% increase over last year's sales tax budget of \$1,806,000, but still remains a conservative estimate well under our actual sales tax collections of \$3,123,257. At this point, our sales tax collections are projected to more than double our property tax collections and by the end of 2023 could represent 3 times the value of property tax. We can comfortably say that our budget is supported primarily with sales tax revenue.

Anytime we can increase the quality of our services, maintain our infrastructure, pay our employees a competitive wage, and lower the property tax rate, it is a win for our citizens. The details of the expenditures can be found in the attached budget. Highlights includes adding two full-time fire fighter positions, two new patrol vehicles. In the street department we will move forward with the reconstruction of Autumn Drive; we will begin engineering on the two additional street projects; and we will continue investing more maintenance dollars on other streets in town. We will also continue improvement projects at our ballfield complex. We will also take significant steps in the continued development of our Town Center Park and connected lake. In our public works department, we will continue to maintain and rehab our sewer infrastructure, replace aged fire hydrants and water meters, and provide quality sanitation services. In partnership

with the City of Blanket we have executed another 5-year contract to provide the citizens of Blanket with the same high quality trash service that we provide in the city limits of Early. The Early Municipal Development District, will continue its grant programs for local businesses, construct the batting cages at the Town Center Park, and begin the construction efforts on the Boardwalk along the eastside of the lake.

We continue to work hard to explore the availability and potential for grant funding to help reduce local tax payer cost. This year we have leveraged several of those opportunities. We have received \$16,000 from the State of Texas' Selective Traffic Enforcement Program also known as STEP. These funds pay officers overtime to work on particular traffic violations during preselected high travel days in the state. We have also received \$100,000 from the Habitat Angler Access Program to go towards the Town Center Lake, and \$50,000 from the Lower Colorado River Authority for the construction of a trailhead, signage, and outdoor classroom along our Town Center Park walkway. In addition to these funds, we have or will have received a total of just under \$800K from the American Rescue Plan. With these funds we have identified several projects that we will be using the funds for. These projects address various improvements within our Water, Sewer, Parks, and Fire Departments. We have also been awarded a grant from Texas Department of Transportation for the construction of more sidewalks in our neighborhoods and commercial area. This effort is to make the City of Early more walkable and accessible for alternative forms of transportation. This grant is valued around \$800K dollars and we should begin engineering the project within this budget year.

At a 9% inflation rate, the cost of living is a burden to everyone. Taking care of our most valuable resource is a priority. Our employees help make our community great and while taking care of our employees is a priority, taking care of citizens' tax dollars is a top priority. With a budget that reduces the tax burden to our citizens and provides a 3% cost of living raise to our employees we are satisfying both priorities.

Utility rates in Early are often dependent on a couple of driving factors. The primary factor is the cost of operations. This year the Brown County Water Improvement District imposed a 20% increase on the cost of water. In our water department we controlled this increase by holding our expenditures to an

increase of less than 7%. Most of which is the result of increases in fuel and materials. In order to mitigate this 20% increase, we increase our water rate marginally to cover only the wholesale cost of the increase. Another circumstance that affects our rates is the fact that Early's solid waste, its trash, is disposed of in the City of Brownwood's landfill. This year they increase their disposal rates by 14% and reported to us to expect an additional increase next year. This increase had to be passed along to our citizens through our rates. Again, we have only proposed a rate to cover the wholesale cost of the increase. In comparison to these two examples, the City of Early operates its own wastewater treatment facility. In order to deal with inflated cost of operations we were able to cut spending in other areas, and by doing so there was no need to increase our waste water (sewer) rates.

With a growing city it is not always easy to stay ahead of the demands that come with growth and inflated needs. However, we always look for ways to deal with needs and demands in a way that reduces the burden as much as possible to our citizens. As opportunities present themselves to operate more efficiently, we will seek to reduce rates, both tax and utilities, as long as we can continue to provide the same or improved services, and maintain the city's investment. Much work goes in to building a budget of nearly \$10M dollars, and I would like to thank all the collaborative efforts of the city staff, committees, and elected officials in the development of this budget. This budget lays the foundation of the work ahead in this next year. Once adopted, the work going on continues, and new efforts begin. The mayor, and council provide great guidance and direction, the Department heads organize efforts and oversee projects and the day-to-day operations, but our employees are the ones that build the dream of Early, Texas and make it a reality. I am proud of all these employees and greatly appreciate their dedication to Early, Texas. It is a great feeling to be a part of such a wonderful community.

With great respect for this responsibility,

Tony Aaron City Administrator

ORDINANCE NO. 2022-09

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF EARLY FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023, AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF EARLY FOR 2022 - 2023 FISCAL YEAR.

WHEREAS, the budget, appended here as Exhibit A for the fiscal year beginning October 1, 2021 and ending September 30, 2022, was duly presented to the City Council by the City Administrator and a public hearing was ordered by the City Council and a public notice of said hearing was caused to be given by the City Council and said notice was published in the Brownwood Bulletin and said public hearing was held according to said notice;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EARLY, TEXAS:

SECTION 1.

The appropriations for fiscal year beginning October 1, 2022 and ending September 30, 2023 for the support of the general government of the City of Early, Texas be fixed and shown in the City's fiscal year 2022-2023 budget, a copy of which is appended hereto as Exhibit A;

SECTION 2.

That the budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023.

SECTION 3.

That there is hereby appropriated the amount shown in said budget necessary to provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded debt of said City.

PASSED AND APPROVED THIS 19 DAY OF August, 2022.



MAYOR



CITY SECRETARY



ORDINANCE NO. 2022-10
AN ORDINANCE LEVYING A TAX RATE
FOR THE CITY OF EARLY, TEXAS
FOR THE TAX YEAR 2022

BE IT ORDAINED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF EARLY, TEXAS THAT:

We, the City Council of the City of Early, Texas do hereby levy or adopt the tax rate on \$100 valuation for this city of tax year 2021 as follows:

\$ 0.28447 for the purpose of maintenance and operation

\$ 0.07791 for the payment of principal and interest on debt of this city

\$ 0.36238 total tax rate

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

The tax assessor-collector is hereby authorized to assess and collect the taxes of the City of Early, Texas, employing the above rate.

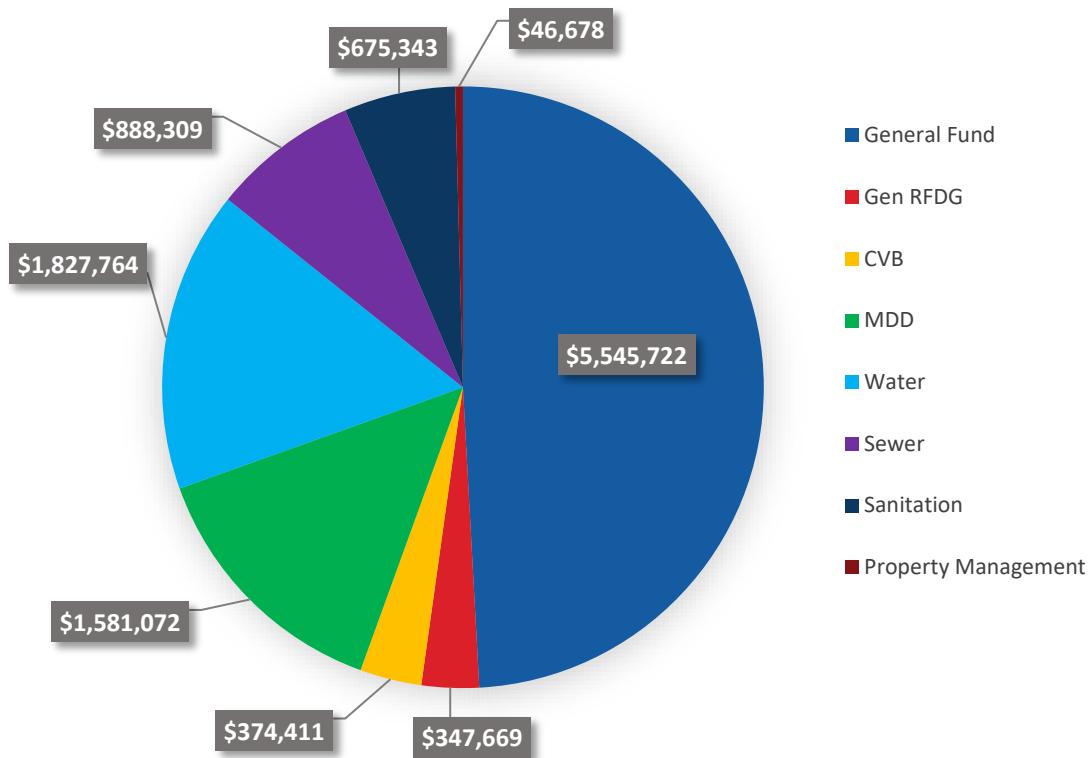
PASSED AND APPROVED THIS 19 DAY OF August, 2022 at a regular meeting of the City Council of the City of Early, Texas, there being a quorum present, by 5 yeas, and 0 nays.


MAYOR


Brenda Kitgo
CITY SECRETARY

TOTAL OPERATING REVENUE

The proposed budget for the Fiscal Year 2022-2023 has a total estimated revenue of \$11,286,968 or a 0.23% decrease in revenue over 2021-2022 revenue projections. This decrease is the result of a decrease in ARPA funds as well as a direct reflection of a conservative view of the revenue due to a current litigation that will have an impact on our city's property tax revenue.



TOTAL OPERATING EXPENDITURES

The total expenditures budgeted for the 2022-2023 budget year is \$10,936,039 or a 5.12% increase over last year. Approximately, \$4,496,997 of that expenditure are funds from under projections in revenue or savings by reduced spending as well as funds that have been held in reserves for specific projects. The increase expenditures include extra street construction projects, parks projects, and new positions for police, fire, and street departments as well as market driven pay increases to first responders. All other general fund positions are given a 3% cost of living raise.

DEBT SERVICE

Annual Payment	Payment Date	Debt	Maturity Year	Principal Remaining 10/01/2022
\$ 75,000	Monthly	2023 Sidearm Trash Truck	2023	\$ 400,000
\$ 34,237	October	Sweeper	2024	\$ 65,049
\$ 45,842	Monthly	2019 Rear-Load Trash Truck	2025	\$ 106,016
\$ 33,324	Monthly	Solaris Building	2025	\$ 105,526
\$ 336,425	Feb/Aug	General RFDG Sewer Bond 2010	2027	\$ 1,200,000
\$ 87,935	Monthly	BCWID Water Treatment Center	2028	\$ -
\$ 50,000 est	October	New Sidearm Trash Truck	2029	\$ 400,000
\$ 61,416	March	Kelcy Property MDD Real Property	2030	\$ 456,738
\$ 398,050	Feb (P&I) Aug (I)	09 Certificates of Obligation refinance 2015 (Water Project)	2035	\$ 4,050,000
\$ 78,925	Feb (P&I) Aug (I)	2016 Series Visitors and Event Center	2037	\$ 920,000
\$ 51,094	October	405 Early Blvd MDD Real Property	2039	\$ 607,355
\$ 248,682	Feb (P&I) Aug (I)	2015 Certificates of Obligation WWTF	2046	\$ 7,900,000
\$ 1,552,551		Total Annual Debt Payments		\$ 16,773,706



EQUIPMENT & VEHICLE PURCHASES

Department	Item	Funding Source	Cost
Streets	Zero Turn Mower	General	\$15,000
Police	½ Ton Truck & Equipment	General	\$44,000
Police	SUV & Equipment	General	\$65,000
Parks	1 Ton Utility Truck & Bed	General	\$62,200
MDD	SUV	MDD	\$45,000
Water	Welder	Water	\$8,000
Water	1 Ton Utility Truck & Bed	Water	\$62,000
Sewer	1 Ton Utility Truck & Bed	Sewer	\$62,000
Sanitation	Sidearm Trash Truck	Debt Issuance	\$400,000
		Total	\$763,000

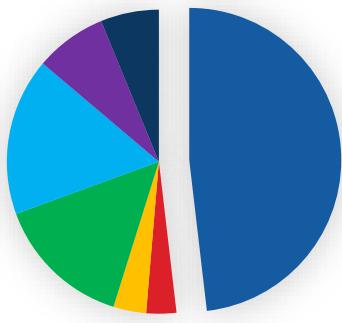


GRANTS

Department	Source	Use	Amount
General	American Rescue Funds	-	\$644,035
General	LCRA Grant	Parks	\$50,000
General	HAAP (TPWD)	Parks	\$100,000
General	STEP Grant	Police	\$16,000
General	FEMA/TDEM (Generator Grant)	Pending Award	\$280,000
		Total	\$1,000,035



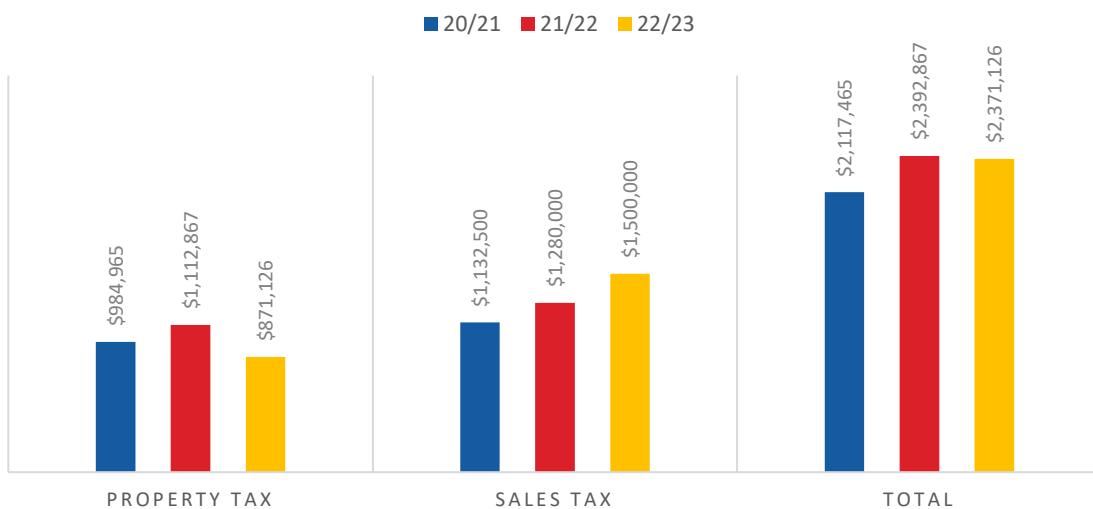
GENERAL FUND REVENUE



The General Fund makes 48% of Total Operating Revenues and is responsible for funding several departments around the city. The general fund's total revenue is made up of several different revenues with property tax and sales tax being the two largest. When sales tax is higher, property tax has the ability to go lower. The City of Early has seen substantial growth in the last several years which has allowed for lower property taxes but with higher overall collections.

GENERAL FUND REVENUE

GENERAL FUND REVENUE YTY COMPARISONS



**Brown County Appraisal District
403 Fisk
Brownwood Texas 76801
325 643-5676
Fax 325 646-8918**

Tony Aaron
City of Early
PO Box 3100
Early, TX 76803

I, Brett McKibben, Chief Appraiser of the Brown County Appraisal District, hereby certify that the total taxable value approved by the Brown County Appraisal Review Board for 2022 is

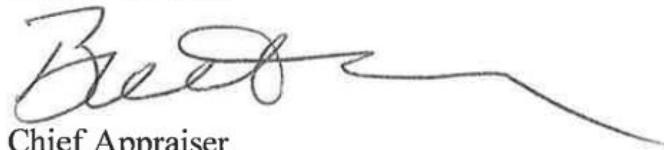
\$ 546,792,602

Total value after properties with freeze ceilings removed \$496,555,814

Multiply \$496,555,814 by your proposed tax rate divided by 100 and then add \$189,797.93 to calculate the amount of tax generated by your rate.

Brett McKibben

July 19, 2022



Brett
Chief Appraiser

PROPOSED PROPERTY TAX RATE

The City of Early's Total Taxable Value for the 2022-2023 fiscal year is certified at \$546,792,602. The proposed tax rate of 0.3624 is a rate reduction of \$0.1369 per \$100 valuation. This is a reduction of 27.4% to the rate.

Tax Rate	Proposed FY 2022-2023	Adopted FY 2021-2022
Property Tax Rate	0.3624	0.4993
M & O	0.2845	0.3993
I & S	0.0779	0.1000
No New Revenue Rate	0.2296	0.4793
Voter Approval Tax Rate	0.2996	0.5141
De Minimus Rate	0.3624	0.6466

CITY COUNCIL RECORD VOTE

(To be held on August 19, 2022)

The record vote of each member of the governing body by name voting on the adoption of the tax rate is as follows:

Benny Alcorn - Aye

Charles Matlock - Aye

Travis Eoff - Aye

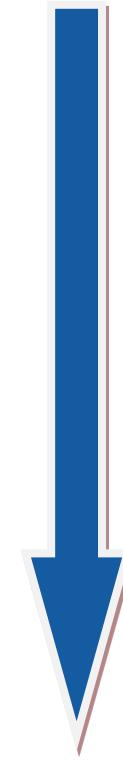
Leland Acker - Aye

Garry Forisha - Aye

TOTAL APPRAISED TAXABLE VALUE



Property Tax Rate History			
Year	M&O	I&S	Rate
2006-07	0.2238	0.2800	0.5038
2007-08	0.2275	0.2525	0.4800
2008-09	0.2500	0.2597	0.5097
2009-10	0.2806	0.2575	0.5381
2010-11	0.3370	0.1933	0.5303
2011-12	0.3429	0.1919	0.5348
2012-13	0.3371	0.1948	0.5319
2013-14	0.3057	0.2089	0.5146
2014-15	0.3057	0.2089	0.5146
2015-16	0.3196	0.1950	0.5146
2016-17	0.3435	0.2195	0.5630
2017-18	0.3860	0.1650	0.5510
2018-19	0.3887	0.1523	0.5410
2019-20	0.4025	0.1385	0.5410
2020-21	0.3885	0.1425	0.5310
2021-22	0.3993	0.1000	0.4993
2022-23	0.2845	0.0779	0.3624



The adopted tax rate of 0.3624 will reduce the rate to the lowest rate in the modern history of the City of Early. This reduction in the property tax rate is the result of a new property value in the industrial sector within the city limits of Early. With this added taxable value, the City's property tax revenue is projected to be \$1,989,480. Which is a revenue increase of \$626,994. However, there is pending litigation on this value and its method of taxation. During litigation the property tax revenue will be withheld. With this value contested we are projecting only a 50% collection on the overall property tax revenue. The projected revenue is \$1,089,639, and represents an actual reduction of revenue in the amount of \$272,841.

HOW THE TAX RATE APPLIES TO YOU

(0.3624) x (Taxable Value of your Property) / 100

0.3624 x \$50,000 / 100 =	\$ 181.20
0.3624 x \$100,000 / 100 =	\$ 362.40
0.3624 x \$150,000 / 100 =	\$ 543.60
0.3624 x \$166,201 / 100 =	\$ 602.31
0.3624 x \$200,000 / 100 =	\$ 724.80
0.3624 x \$250,000 / 100 =	\$ 906.00
0.3624 x \$300,000 / 100 =	\$ 1,087.20

In 2021, the average home in Early was appraised at \$147,475 and the property tax rate was 0.4993 meaning that the average homeowner paid \$736 per year in property taxes.

In 2022, The average home in Early, Texas is appraised at \$166,201. By applying this rate to the property tax formula, the homeowner of an average price home in Early will pay \$602.31 in city taxes per year. ($0.3624 \times \$166,201 / 100 = \602.31 per year) This equates to \$133.64 less on average that the citizens of Early will pay during this fiscal year.

This rate will collect \$1,089,480 in revenue from Property Tax.

Sales tax is a large portion of our General Fund Revenue and helps pay for police, fire, streets, and parks.

Sales Tax Revenue for this year is projected at \$1,575,000.

This sales tax revenue reflects an increase of \$220,000 which will help to offset the loss of property tax revenue created by the currently industrial litigation.

Sales Tax is moving us forward and currently represents the largest single revenue source for the City of Early.

Sales Tax Revenue Breakdown YTY Comparison

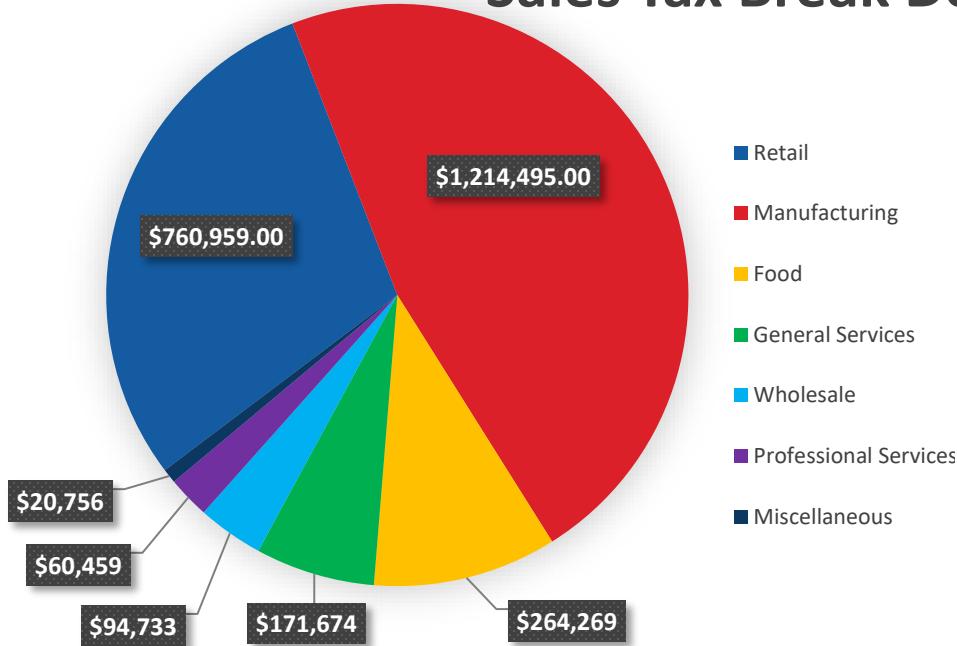
20-21 Final Numbers 21-22 Numbers as of July 27, 2022

Industry	City 20-21	City 21-22	Total/ % Change	MDD 20-21	MDD 21-22	Total/ % Change
Retail	\$491,288.00	\$571,373.00	\$1,062,661.00	\$162,699.00	\$189,586.00	\$352,285.00
			16.30%			16.53%
Manufacturing	\$425,474.00	\$910,865.00	\$1,336,339.00	\$141,743.00	\$303,630.00	\$445,373.00
			114.08%			114.21%
Food	\$182,253.00	\$198,202.00	\$380,455.00	\$60,750.00	\$66,067.00	\$126,817.00
			8.75%			8.75%
General Services	\$118,749.00	\$133,807.00	\$252,556.00	\$32,896.00	\$37,867.00	\$70,763.00
			12.68%			15.11%
Wholesale	\$44,852.00	\$71,198.00	\$116,050.00	\$14,786.00	\$23,535.00	\$38,321.00
			58.74%			59.17%
Professional Services	\$32,070.00	\$47,081.00	\$79,151.00	\$7,862.00	\$13,378.00	\$21,240.00
			46.81%			70.16%
Miscellaneous	\$18,238.00	\$15,563.00	\$33,801.00	\$6,078.00	\$5,193.00	\$11,271.00
			-14.67%			-14.56%
TOTAL	\$1,312,924.00	\$1,948,089.00	\$3,261,013.00	\$426,814.00	\$639,256.00	\$1,066,070.00
						49.77%

Total Sales Tax Collections for 20/21 - \$1,739,738

Estimated Total Sales Tax Collections for 21/22 - \$2,943,624

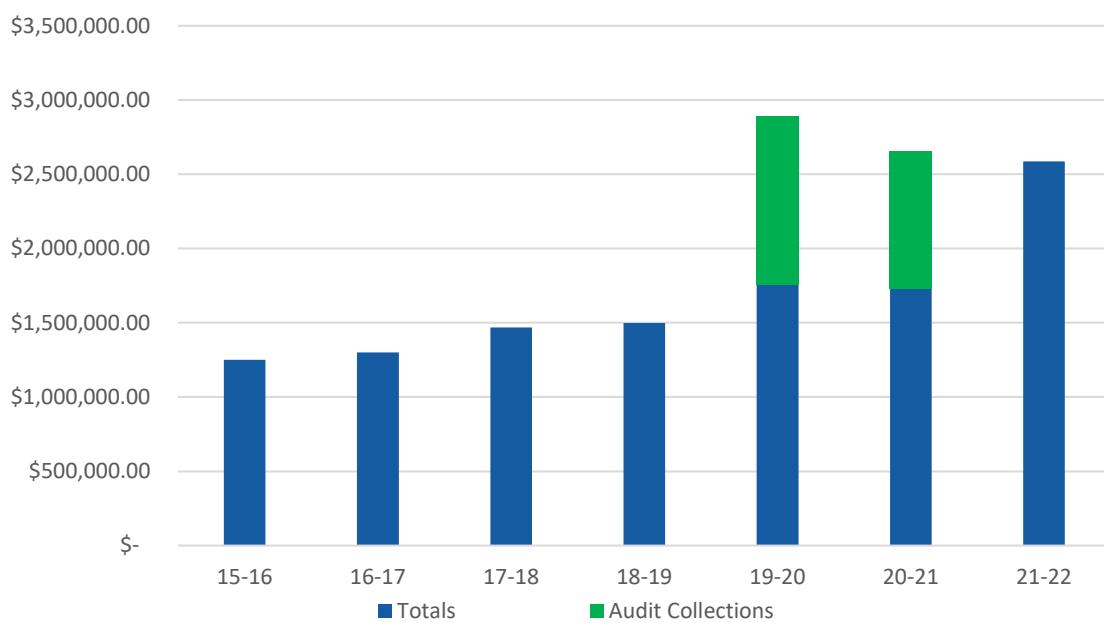
Sales Tax Break Down Pie Chart



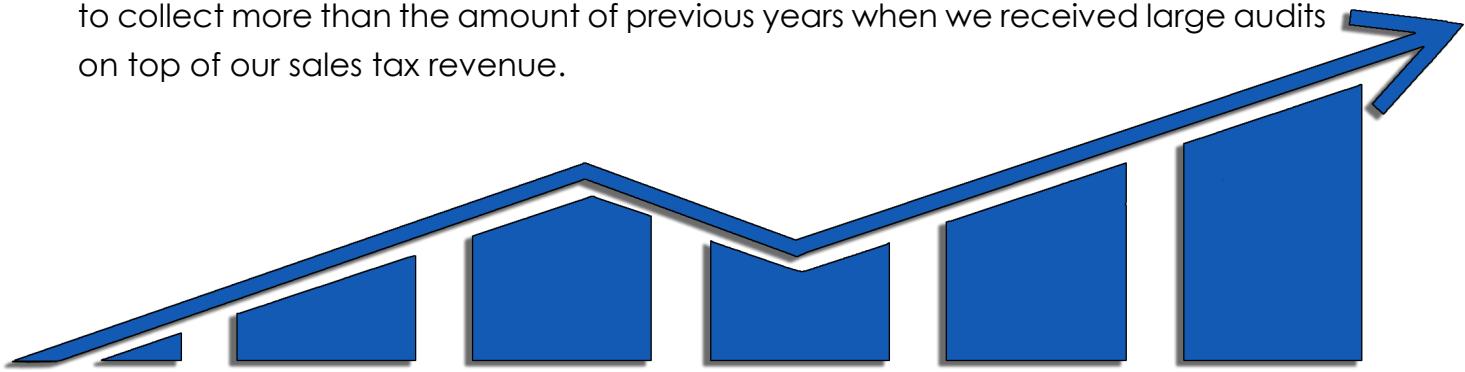
Looking at this pie chart, we are able to see that a large majority of our sales tax comes from manufacturing. This is a new development in our sales tax as per the newly appraised industrial sector of our city. Not only has manufacturing seen an increase but there is an increase in nearly every other category and because of that, the City of Early has seen an **increase of 48.72%** in total Sales Tax Collections when compared to the previous fiscal year.

SALES TAX REVENUE

The City of Early is blessed to have had such growth over the last several years both in retail and industrial revenue. In the 14-15 budget year, Sales Tax Revenue totaled of \$1.2M. The 21-22 fiscal year is expected to finish with a collection of \$2.8M for a total increase of \$1.6M or a 133% over those 6 years. Our conservative projections show sales tax collections to be \$1.5M for 2022/2023.

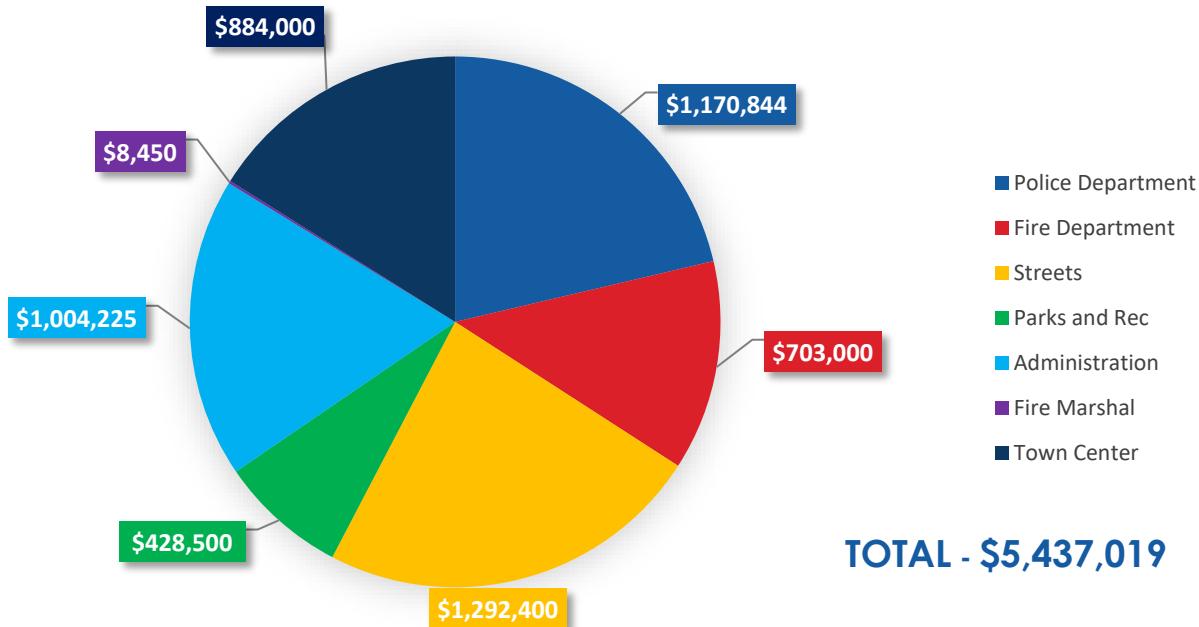


The growth in our sales tax revenue is a major factor in the City of Early being able to decrease its property tax rate and still maintain or improve its quality services. This increase in sales tax revenue helps keep the community thriving and the citizens happy. The outlook is that sales tax collections will continue its “up-trend” in the years to come. Additionally, during the 21-22 fiscal year, the city was able to collect more than the amount of previous years when we received large audits on top of our sales tax revenue.



GENERAL FUND EXPENSE BREAKDOWN

As of August 11, 2022

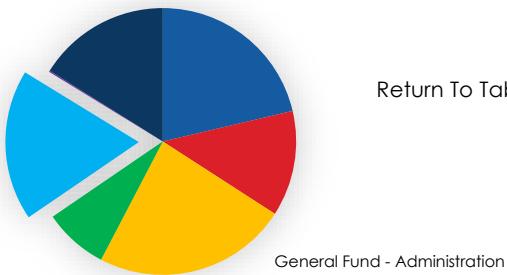


As shown in the pie chart above the majority of general fund expenditures are in emergency service/first responders. This is followed closely by streets, administrative functions and parks and recreation respectively. Without increasing revenue collections, additional expenditures in one area causes a reduction in another. Part of balancing the budget with the revenue available is trying to provide for all the area needs without negatively impacting one department at the benefit of another.

A departmental breakdown of General Fund expenditures is highlighted in the following pages.



ADMINISTRATION PROJECTS

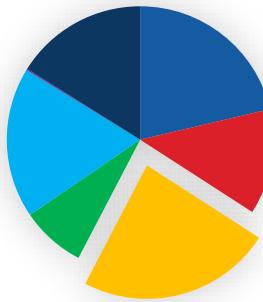


Maintenance and Improvement to our facilities is necessary to improve and maintain their integrity. This year improvements will be made to City Hall. The improvements will include addressing façade and window repairs that have cause water damage in the Police Department. This was a budget item for last year, but we were not able to employ a contractor to complete the work. We will also be replacing our computer server for the City Hall.

PROJECT(S)				
10-General Fund 411-Administration				
411-4510	Facility Maintenance	\$ 25,000	Window and Façade Repairs	
411-4731	Office Equipment	\$ 10,000	Computer Server	



STREETS PROJECTS

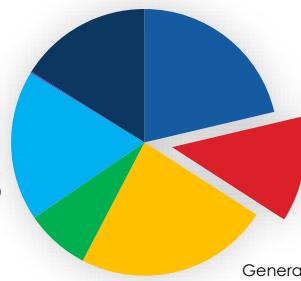


General Fund - Streets

Several street repairs and reconstruction projects will take place. With a budgeted expenditure above \$1.29M, much progress will take place in the area of street and drainage improvements. Additionally, the budgeted line item for gas and oil has been increased, due to inflation, by 53.3%. Below is a list of projects.

PROJECTS			
10-General Fund 412-Streets			
412-4211	Salaries	\$35,000	Street Dept. Crew Chief
412-4411	Gas & Oil	\$15,000	Gas & Oil (53.3% Increase)
412-4712	Street Improvements	\$700,000	Autumn Drive Reconstruction
412-4712	Street Improvements	\$100,000	Seal Coating
412-4712	Street Improvements	\$100,000	Orchard & Orchard
412-4712	Street Improvements	\$40,000	Level Ups
412-4712	Street Improvements	\$40,000	Broken Arrow Engineering
412-4712	Street Improvements	\$35,000	Minor Street Projects
412-4712	Street Improvements	\$20,000	Drainage Projects
412-4712	Street Improvements	\$20,000	Contract Labor
412-4712	Street Improvements	\$20,000	Engineering Retain
412-4712	Street Improvements	\$10,000	Crack Seal

FIRE DEPARTMENT PROJECTS



General Fund – Fire Dept.

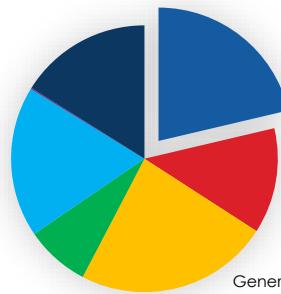
We will continue our efforts to build a professional fire department by increasing the staffing by one more full-time fire fighter. We continue to purchase equipment in order to maintain our Fire Department's high level of professionalism with items purchased such as the 3 Air Packs for bunker gear, new radios, items for vehicles and more.

PROJECTS

10-General Fund 413-Fire Department			
413-4211	Salaries	\$86,860	2 Additional Full-Time Fire Fighters
ARPA Funds	Equipment Replacement	\$22,000	Replacement of 3 paid FF Air Packs on E88. Current Air Packs are going out of date and parts are no longer made for our models.
ARPA Funds	Equipment Replacement	\$14,000	Replacing two sets of bunker gear
413-4510	Facility Maintenance	\$45,000	Remodel/Construction of Day Room in Fire Department



POLICE DEPARTMENT



General Fund – Police Dept.

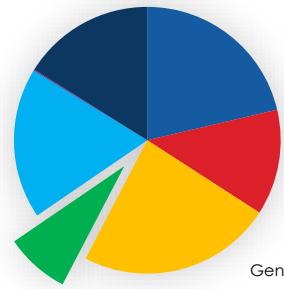
The Police Department's operating budget for this fiscal year will be at \$1,170,844 for a % increase from the previous year. It is the goal of the city to always be in a position to provide everything that our first responders need in order to more easily keep the citizens of Early safe. This year, the budget has taken into consideration and approved several items, trainings, equipment upgrades and more that will help the department do just that.

PROJECTS

10-General Fund 414-Police Department			
414-4411	Gas & Oil	\$32,000	Gas & Oil (33.3% Increase)
414-4513	Annual Software Subscriptions	\$18,000	Adding in-car and in-body video storage system for record retention
414-4515	Radio/Bepper EXP	\$9,000	1 portable and 1 mobile radio
414-4751	Vehicle	\$109,000	One patrol truck with equipment and one patrol SUV with equipment



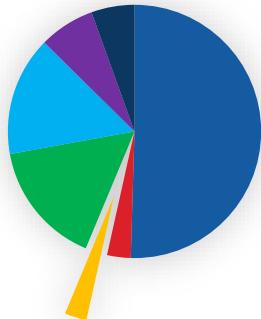
PARKS & RECREATION PROJECTS



In fiscal year 21-22, the City of Early was able to complete some major renovations to our ballparks and also constructed a brand-new pavilion at McDonald Park. Renovations at the parks will continue but not nearly as grandiose as the previous year. We have been able to cut the expenditures within the Parks and Rec budget by 79% from \$769,500 to \$428,500. Much of the Parks & Recreation budget this year is about maintenance and operations of our current facilities. Upkeep of these valued resources are important to maintaining a high quality of life. Many of the recreational improvements for this budget year can be found in the Town Center Department Budget.

PROJECTS			
10-General Fund			
415-Parks and Recreation			
415-4741	Equipment General	\$62,000	New Utility Truck
415-4791	Park Improvements	\$51,000	Multiple Park Improvements will take place and are listed below:
415-4791	Park Improvements	\$10,000	Improvements to Field 5
415-4791	Park Improvements	\$3,000	New Flag Pole at Ballparks
415-4792	Park Improvements	\$10,000	New Trashcans at Ballparks
415-4793	Park Improvements	\$20,000	General Improvements
415-4794	Park Improvements	\$8,000	Irrigate All Ballfields

CONVENTION & VISITORS BUREAU

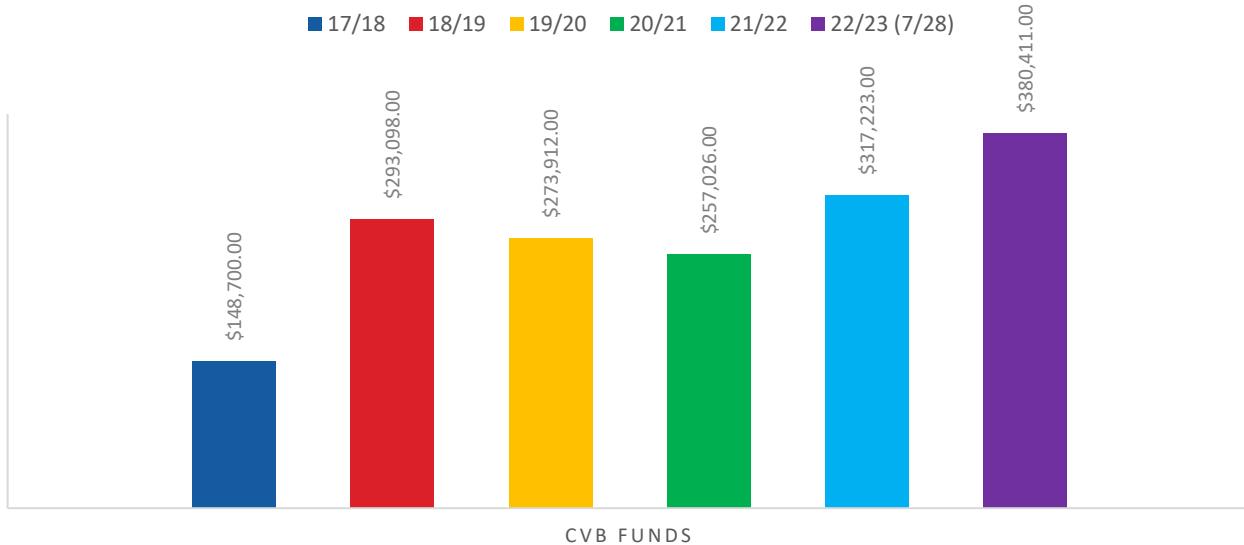


The CVB uses its funds in order to promote Early and for various ways which encourage tourism and help grow our sales and motel tax revenue. This same revenue is used to promote various events of civic and non-profit groups. These events produce revenue for the non-profits, hotel night stays for our hotels, and encourage visitors to spend dollars in our local shops and restaurants.

Total Operating Revenue – CVB

CVB REVENUE YTY COMPARISONS

■ 17/18 ■ 18/19 ■ 19/20 ■ 20/21 ■ 21/22 ■ 22/23 (7/28)



2022-2023 ADOPTED BUDGET

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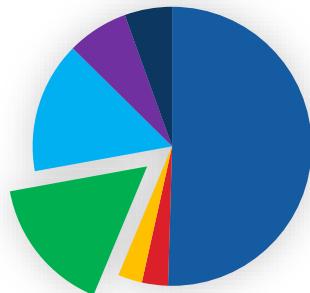
SPECIAL PROJECTS

The CVB is budgeted to convert one part-time employee to a full-time position in order to help out with our Visitor's and Event Center as well as local events. Our advertising budget is being increased as well by 22.3% and will only help to further traffic into Early and help drive sale tax, motel tax, and tourism for events of which we will spend roughly \$111,600 towards local events in the 22/23 budget year.

PROJECT(S)			
22-Convention Visitors Bureau 422-CVB			
422-4211	Salaries	\$ 75,000	One New Full-Time Position
422-4582	Advertising/Media	\$ 39,500	22.3% Increase in Advertising
422-4712	Special Projects	\$ 111,600	This will cover several local events



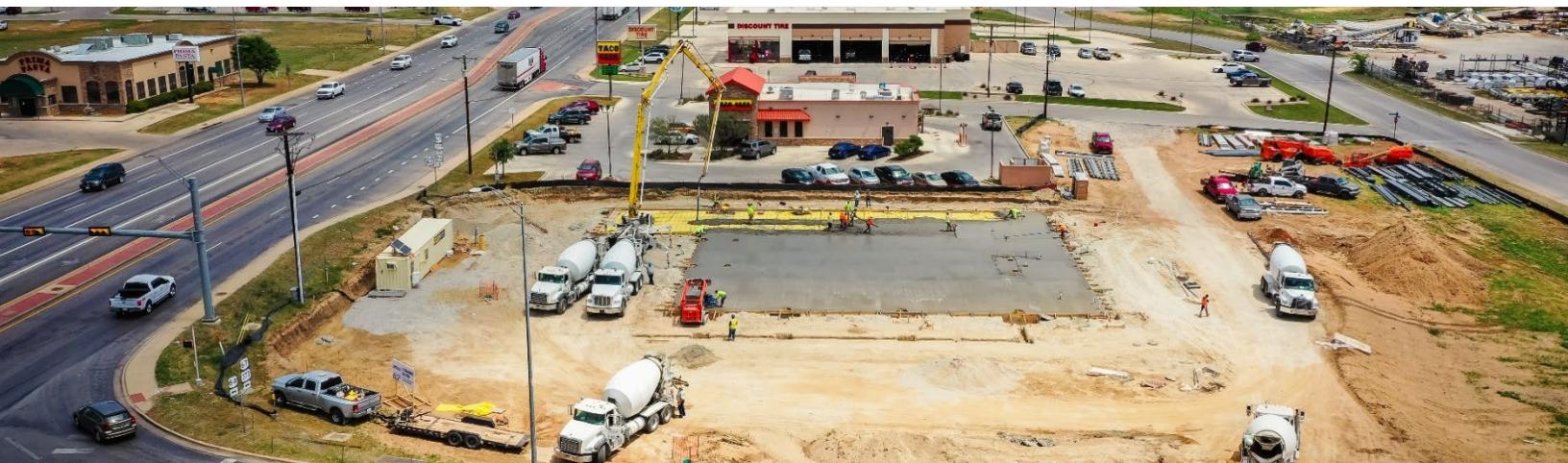
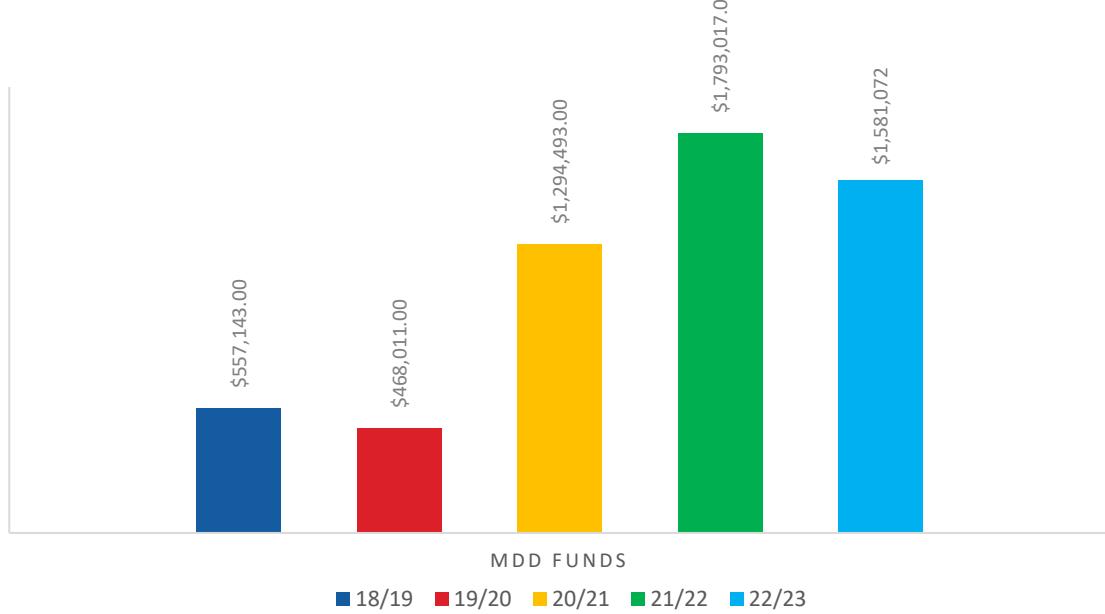
MUNICIPAL DEVELOPMENT DISTRICT



Total Operating Revenue – MDD

The Municipal Development District (MDD) plays a very important role in the budget and the operation of the City of Early. The MDD's primary responsibility is to maintain and improve a healthy local economy by recruiting and retaining businesses that hire employees and strengthen the local economy by growing local revenue. The returns on their investment in business growth and development is return over and over again as the economy continues to grow.

MDD YTY COMPARISONS



SPECIAL PROJECTS

Over the last several years, the city has seen substantial growth in our sales tax revenue across all sectors. However, a large majority of the increase can be attributed to the increase in manufacturing sales over the last few years. Because of this, the City's MDD has been able to begin and complete several projects that enhance the City's overall quality of life.

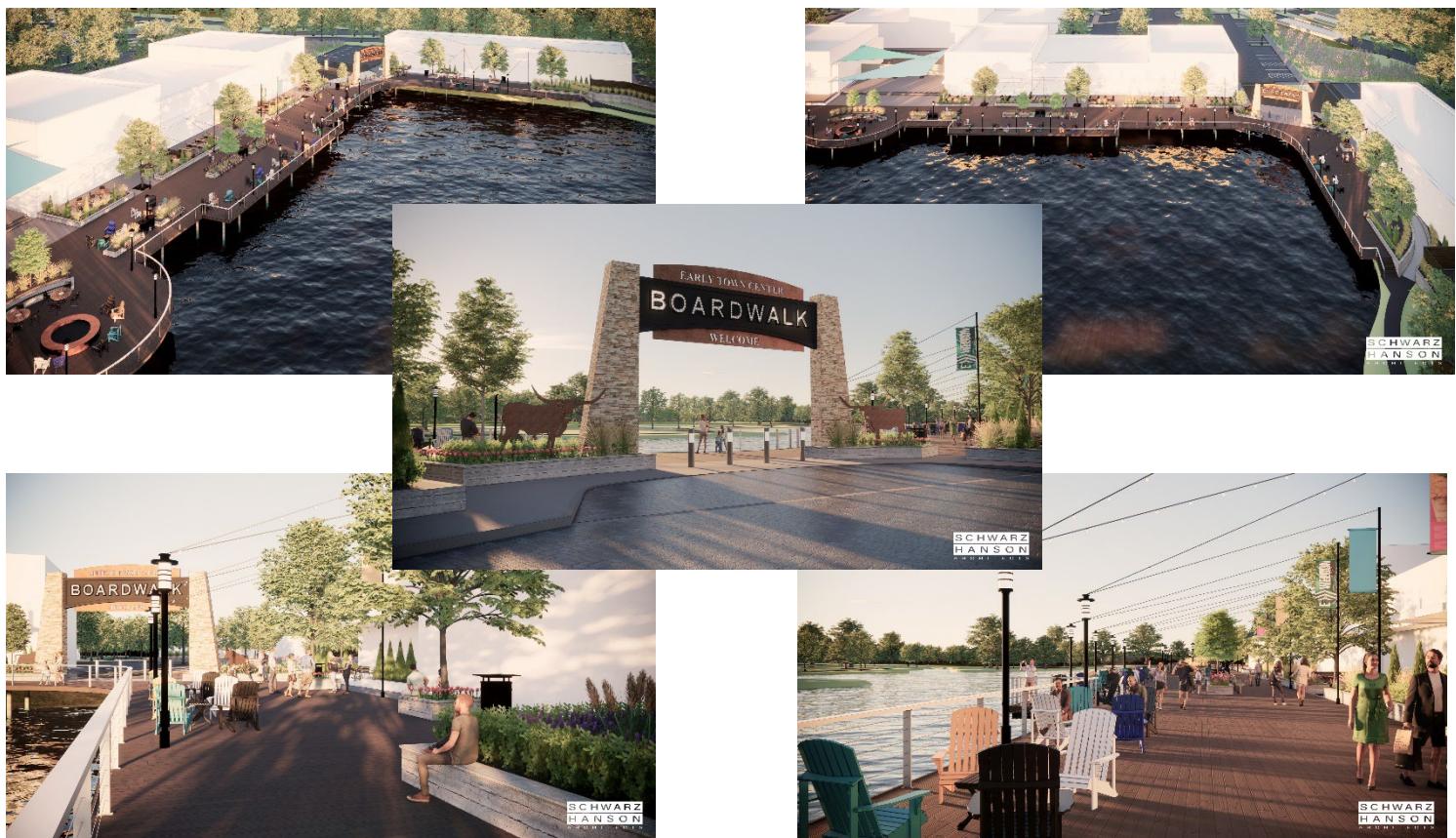
PROJECTS			
25-General Fund			
425-Municipal Development District			
425-4751	Vehicle	\$45,000	New Vehicle
427-4712	Special Projects	\$25,603	Purchase of land at 201 Early Blvd. behind Petco for future Development
427-4712	Special Projects	\$15,000	EVEC Operations
427-4712	Special Projects	\$5,000	Local Community Economic events grants
427-4712	Special Projects	\$120,000	Local Grant Program

In the coming fiscal year 22-23, the MDD's expenditures have been reduced by 11.4% from \$1,717,993 to \$1,588,572. Several projects were started and completed last fiscal year and many will continue into this year and new ones will begin as well. We are pleased with the progress that our town has made in the last year and expect to keep that momentum going into next year.



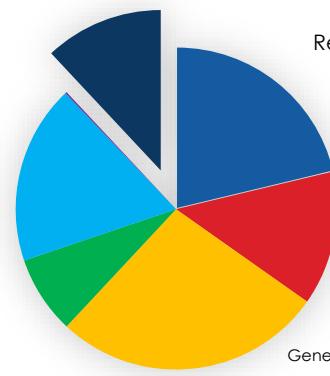
TOWN CENTER PROJECT

The construction of the Town Center continues going into fiscal year 22/23. With each day that passes, people all over the state and even the country grow in anticipation of the day that they can travel to Early and shop, dine and relax in the beautiful Early Town Center. New renderings of the Town Center Boardwalk were released and shown to the public which increased public excitement drastically. Those rendering can be found below:



We are currently out for bids on the construction of the Town Center Lake and expect that the lake will be open to the public by the end of Summer in 2023 followed closely by the boardwalk with great anticipation of a few businesses. Once those first few pieces are completed, the Town Center will take off and the people of Early and surrounding areas will be able to enjoy a new and exciting place to take their families for an evening of fun and relaxation.

2022-2023 ADOPTED BUDGET

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PROJECTS

Town Center Project

Funding Source	Amount	Description
General Fund	\$30,000	Install Irrigation Line to Lake
General Fund	\$25,000	Install foot bridge across the Pecan Bayou
General Fund	\$95,000	Walkway, lighting and electrical for fishing piers
HAAP Grant	\$50,000	Purchase of two fishing piers
General Fund	\$25,000	Walkway, trailhead and lighting to the outdoor classroom
LCRA Grant	\$50,000	Outdoor classroom construction
General Fund	\$400,000	Town Center Lake construction
General Fund	\$100,000	Town Center sidewalks
ARPA Funds	\$200,000	Town Center sidewalks
General Fund	\$100,000	Town Center sidewalks lighting
MDD Funds	\$300,000	Batting Cages
MDD Funds	\$400,000	Boardwalk construction

Complete Timelines for Town Center

Kelcy Way	
Date	Description
Sep-22	Road Construction Complete
Oct-22	Street lighting, landscaping & welcome signs installed

Town Center Lake Construction	
Date	Description
Aug-22	Award Bids
Sept-Mar 23	Lake Construction
Nov-22	Install irrigation line to provide water to the lake
Mar-Jun 23	Shoreline stabilization and habitat construction
Mar-Jun 23	Fill the lake with water and stock with fish
Jun-Jul 23	Install fishing piers and aeration system
Aug-23	Open to the public

Town Center Park Walkway

Date	Description
Sep-22	Complete Engineering Plans
Oct-22	Begin construction of pathway on the West side of the park
Mar-Jun 23	Begin construction of the pathway on the East side of the park / Construction of pedestrian foot bridge over Pecan Bayou
Jun-Aug 23	Installation of park benches, trees, landscaping, signage, fencing, flag pole and picnic tables
Aug-23	Open to the public

Outdoor Classroom

Date	Description
Sep-22	Complete Engineering plans for the site
Nov-22	Build the outdoor classroom
Dec-22	Connect the walkway and lighting from the classroom to the main pathway
Aug-23	Open classroom to the public

Batting Cages

Date	Description
Sep-22	Complete engineering plans for site
Oct-22	Out for bids on construction
Dec-22	Construction Begins
Feb-23	Construction Complete
Mar-23	Open to the public

Boardwalk

Date	Description
Oct-22	Complete engineering plans for site
Dec-22	Out for bids on phase 1
Feb-23	Construction begins on piers
Feb-Jun 23	Construction on phase 1 of boardwalk
Aug-23	Open phase 1 of boardwalk to public

Mixed Use Development

Date	Description
Sep-22	Approve Subdivision Plat
Sep-22	Engineer Estimate on North Bound Road #1
Oct-23	Market Pad Sites F, A, H, G, C and D

Coming Soon

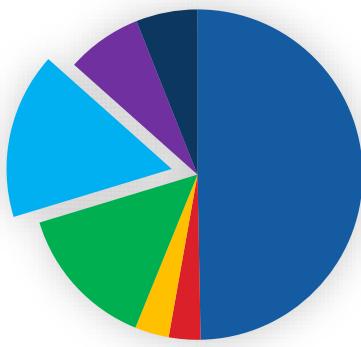
Recreational Side

Dog Park

Public Restrooms

Outdoor Playground





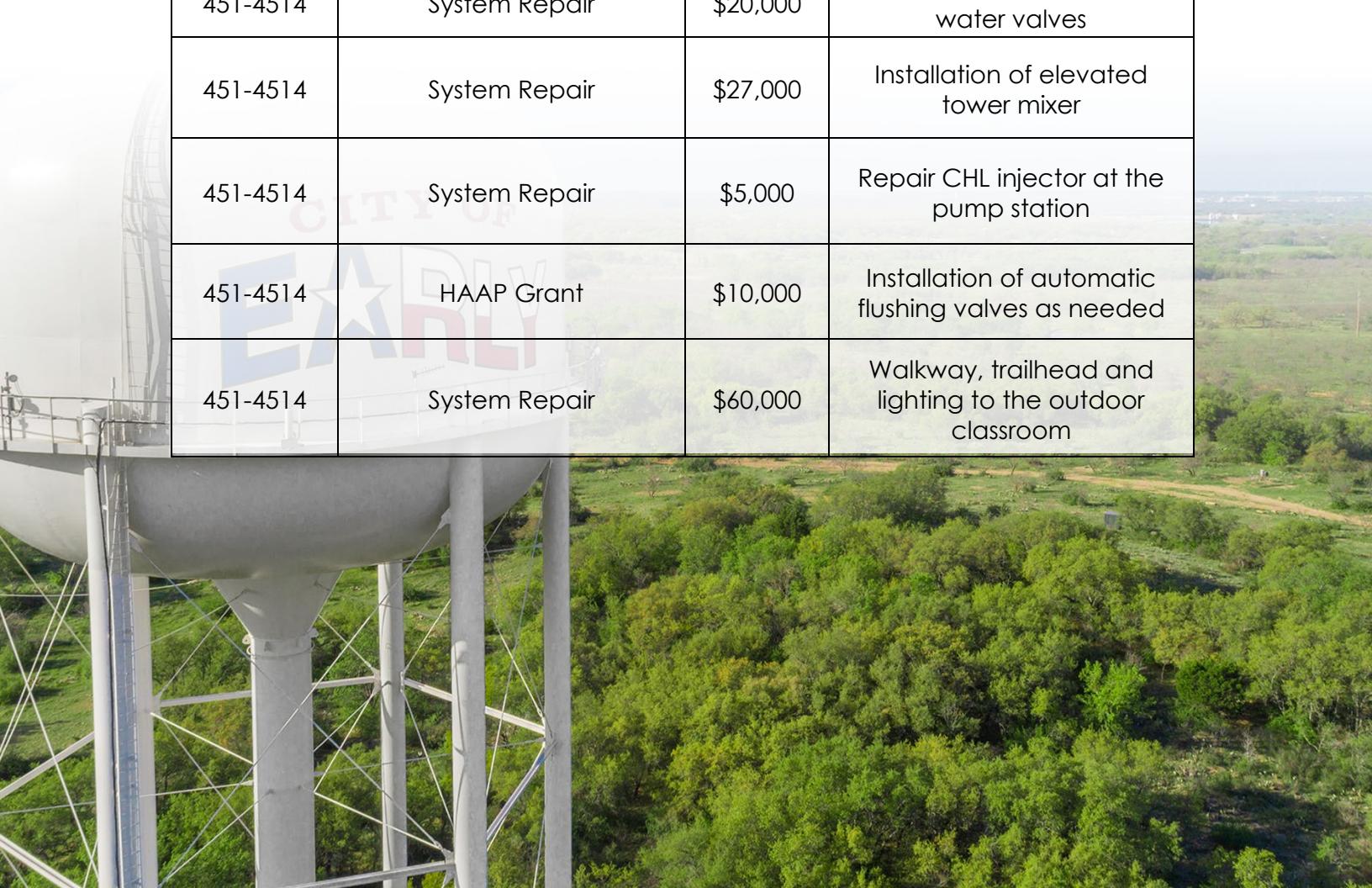
Total Operating Revenue – Water

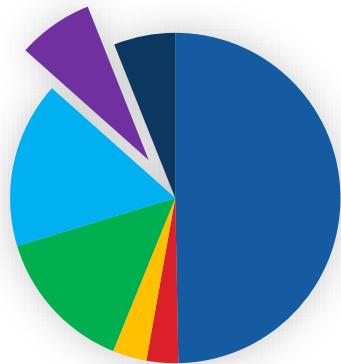
WATER

The water fund is the second largest fund within the total operating budget at 16.4% or \$1,792,097 budgeted for the 22/23 fiscal year. The water fund is used to maintain and improve the water delivery system of the city and provide the highest quality of drinking water to our citizens. As a result of higher operational cost and the introduction of zebra mussels in the lake, the BCWID increase the wholesale cost of water by 20%. The cost passed on to our customers to cover this increase will be \$3.50 added per month to the base charge of our water.

PROJECTS

50 – Water Fund 451- Water Expenditures			
451-4211	Emp. Health Ins.	\$10,300	One new full-time position
451-4514	System Repair	\$20,000	Installation of 10 new water valves
451-4514	System Repair	\$27,000	Installation of elevated tower mixer
451-4514	System Repair	\$5,000	Repair CHL injector at the pump station
451-4514	HAAP Grant	\$10,000	Installation of automatic flushing valves as needed
451-4514	System Repair	\$60,000	Walkway, trailhead and lighting to the outdoor classroom





Total Operating Revenue – Sewer

SEWER

The City of Early operates its own wastewater treatment facility. We have managed to continue to operate this facility without passing on major increases resulting from inflation. This year there is no rate increase to our customers for sewer fund. We are however operating on a conservative operations budget and have very few major projects scheduled to be paid for out of the sewer fund. We will again be budgeting for a utility truck and bed. This item was budgeted in 21/22, but was not purchased because of supply shortages.

PROJECT(S)				
61-Sewer 461-Sewer Expenditures				
461-4741	Equipment General	\$	62,000	New Utility Truck & Bed



SEWER AGRICULTURE

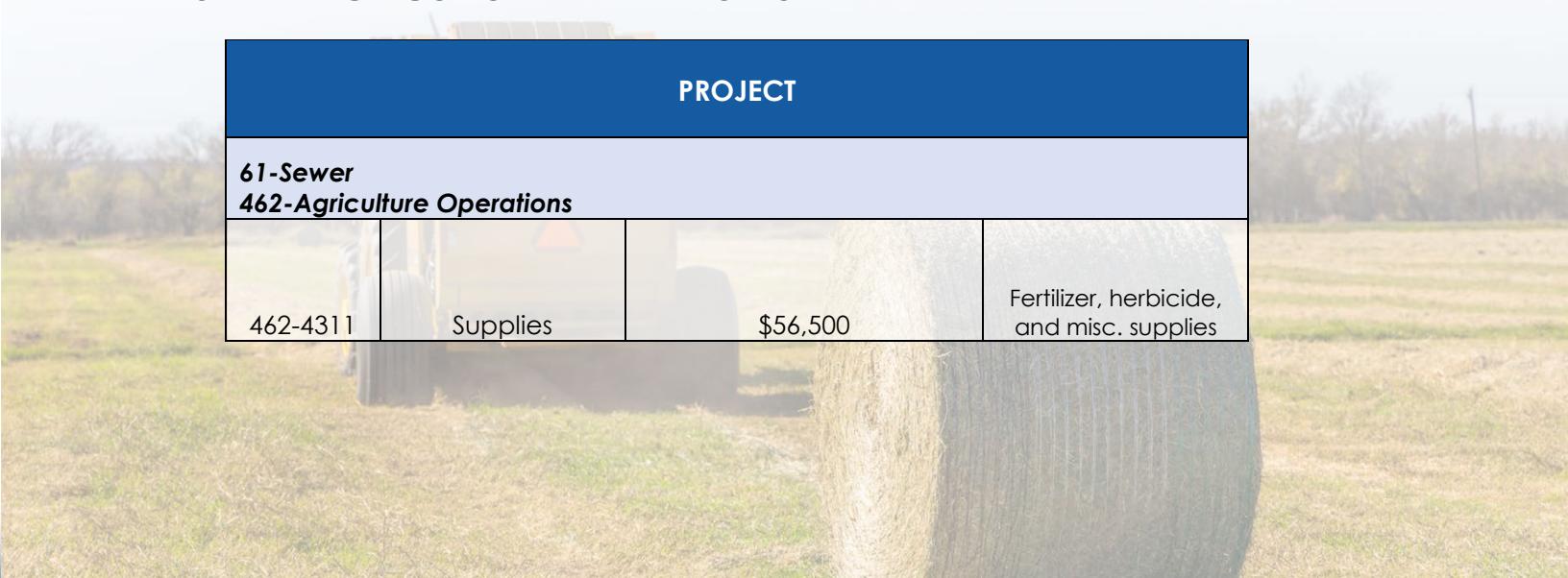
The Sewer Department is responsible for the treatment of the City of Early's wastewater. As a result of this treatment, the treated wastewater is then used to irrigate hay fields. The hay is then sold for livestock consumption. The revenue produced off of this hay helps to offset cost associated with the sewer collection and treatment. This revenue further reduces the financial burden on our citizens. In the 21/22 budget we projected to produce 1400 bales. With the extreme drought conditions, we have struggled to produce quality hay even with irrigation water available. Evaporation has affected the amount of available water for irrigation. Prices of hay have reached \$150 per round bale. With all these factors in mind, we are reducing our projects for the 2023 growing season to 1000 bales or a revenue of \$58,500. This is a low project and will basically cover the cost of the hay operations. If conditions change the revenue should exceed the budgeted amount.

SEWER AGRICULTURE REVENUE

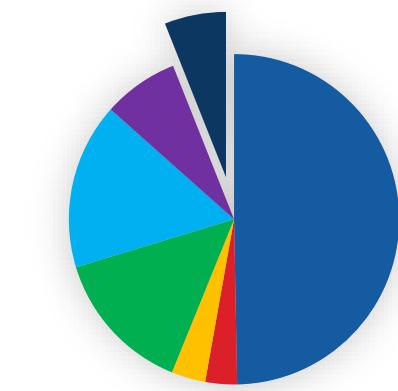
REVENUE			
60-Sewer 3322-Agriculture Revenue			
60-3322	Agriculture Income	\$58,500	Hay Sales

SEWER AGRICULTURE EXPENDITURES

PROJECT			
61-Sewer 462-Agriculture Operations			
462-4311	Supplies	\$56,500	Fertilizer, herbicide, and misc. supplies



SANITATION



The budget for the Sanitation Fund during the 22/23 fiscal year is \$649,424. The Sanitation Department's primary function is to safely and efficiently remove household waste from the City of Early. Much of their operational expenses is associated with the operation and maintenance of heavy trucks and equipment. This year, there is a 25% increase in vehicle maintenance and a 50% increase in equipment maintenance which is required due to inflation. For instance, the price of tires alone has gone from \$350 to \$500 per tire. After nearly 5 years of providing sanitation services to the City of Blanket the partnership has proven to be a success to the citizens of both communities. We have agreed to a new 5-year contract and the continued benefits will proceed. The monetary value to the City of Early is \$73,000 annually. With this revenue Early will be able to cover the debt service for a new sanitation truck and its operational cost annually, and Blanket citizens are provided with quality affordable sanitation services. Both communities win.

PROJECT(S)			
71-Sanitation			
471-Sanitation Expenditures			
471-4411	Gas & Oil	\$22,000	Fuel for the sanitation vehicles
471-4421	RPR & Maint	\$60,000	General Maintenance and repairs of equipment.
471-4771	Truck	\$75,000	New Sidearm Trash Truck

EMPLOYEE PAY

With the rising cost of living, the inflation rate, and general increases felt by our employees, this budget takes into consideration a 3% cost of living raise for administrative and clerical staff.

With the national inflation rate of 9.1% and the overall cost of living on the rise a 3% cost of living raise was included in the 22/23 budget. It is important to keep in mind that our public that pays for these budget increases are feeling the inflation crutch as well, but with that in mind we must do what we can afford to take care of our valued employees. A 3% cost of living increase seems to be that balance. The 3% raise is across the board to all employees and to the starting salaries of each department.



Insurance premiums increase by 18% on average to each plan the City of Early offers. In most cases, the increase was around \$100 to the employee coverage and to the dependent coverage. The City of Early pays 100% of the employee coverage, but does not pay for dependent coverage. The city has paid a defined contribution of \$800 per month per employee. This year the defined contribution was increased to \$850 in order to split the increase to the employee.

EARLY FIRE DEPT. PAY SCALE

All Full-Time Firefighters must be certified before hire.

Probationary period will be 1 year

Position	Rate	Year(s) Experience ¹
Firefighter 0	\$37,904	0 - 1 year experience
Firefighter 1	\$38,975	1+ - 3 years' experience
Firefighter 2	\$40,551	3+ - 6 years' experience
Firefighter 3	\$41,602	6+ - 10 years' experience
Firefighter 4	\$44,754	10+ years' experience

Rank	Pay	Monthly	Annually
Driver/Engineer		\$200 month	\$2400/annual
Lieutenant		\$300 month	\$3600/annual

Longevity: \$0.03 per hour after 12 months for every year of service.

Certificate pay²:

Intermediate	\$125 per month	\$1500/annual
Advanced	\$175 per month	\$2100/annual
Adv/Instructor ³	\$200 per month	\$2400/annual
Master	\$225 per month	\$2700/annual

Medical Certificates:

EMT Basic	\$ 50 per month	\$ 600/annual
AEMT	\$ 75 per month	\$ 900/annual
EMT Paramedic	\$100 per month	\$1200/annual

1. Experience is based on actual State certification and professional firefighter experience.

2. Only Full-time personnel are eligible for Rank and/or Certification Pay.

3. Instructor Certificate Pay requires annual documentation of trainings performed by the instructor that benefit the department.

Volunteer Fire Fighter Response Pay⁴

Paid Response⁵

Grass Fire	\$20 per call	Per Day
Structure Fire	\$20 per call	
Major MVA	\$20 per call	

Budgetary Limitations

The City of Early has budgeted \$10,000 for fiscal year 2020/2019. If this amount is depleted prior to September 30, 2021 the any response will be considered completely voluntary, unless the budget is amended by the Early City Council.

4. Full-time employed Fire Fighters are not eligible for this pay.

5. This amount is paid upon a second call for aid to calls within the Early Fire Department's fire response district. The call must come from the on-duty Shift Supervisor or as assigned by the Fire Chief. The Paid response will be limited to the number of Volunteer Fire Fighters needed to respond to the call as determined by the Fire Chief.

EARLY POLICE DEPT. PAY SCALE

ALL OFFICERS MUST BE CERTIFIED BEFORE HIRE.

Probationary period will be 1 year. *Waiting on Document*

Position

Position	Rate
Peace Officer 0	\$37,904
Peace Officer 1	\$38,975
Peace Officer 2	\$40,551
Peace Officer 3	\$41,602
Peace Officer 4	\$44,754

Year(s) Experience¹

0 - 1 year experience
1+ - 3 years' experience
3+ - 6 years' experience
6+ - 10 years' experience
10+ years' experience

Rank Pay

Rank Pay	Monthly
Sergeant	\$200 month
Lieutenant	\$300 month

Annually

\$2400/annual
\$3600/annual

Longevity: \$0.03 per hour after 12 months for every year of service.

Certificate pay²:

Intermediate	\$125 per month	\$1500/annual
Advanced	\$175 per month	\$2100/annual
Adv/Instructor ³	\$200 per month	\$2400/annual
Master	\$225 per month	\$2700/annual
Medical*	\$50 per month	\$600/annual
K-9	\$100 per month	\$1200/annual

1. Experience is based on actual certification and professional Peace Officer
2. Only Full-time personnel are eligible for Rank and/or Certification Pay
3. Instructor Certificate Pay requires annual documentation of trainings performed by the instructor that benefit the department.

Position		Hourly Rate	Year(s) Experience⁴
Clerk	PT	\$13.00	0+ year experience
Police Admin Clerk		\$13.60	0 - 1 year experience
Mun.Ct.Clrk 1		\$14.65	1+ - 3 years' experience
Mun.Ct.Clrk 2		\$16.70	3+ - 6 years' experience
Mun.Ct.Clrk 3		\$17.75	6+ - 10 years' experience

Municipal Court Clerk Certificate pay⁵:

Telecom	\$75 per month	\$900/annual
TLETS	\$75 per month	\$900/annual

4. Years of experience are used as a guideline for step pay, but work performance must demonstrate the employee's skills, and ability to promote to the next level.

5. Only Full-time personnel are eligible for Rank and/or Certification Pay

PUBLIC WORKS AND PARKS AND REC. PAY SCALE

Probationary period will be 1 year. - *Waiting on Document*

Position	Hourly Rate	Year(s) Experience ¹
勞工 0	\$13.00	0 - 1 year experience
勞工 1	\$14.00	1+ - 3 years' experience
Skilled Labourer 2	\$15.10	3+ - 6 years' experience
Skilled Labourer 3	\$16.10	6+ - 10 years' experience
Equipment Operator 4 ²	\$17.10	10+ years' experience

Rank Pay	Hourly Rate	Year(s) Experience
Crew Chief 0	\$17.30	0 - 1 year experience
Crew Chief 1	\$18.40	1+ years' experience

Longevity: \$0.03 per hour after 12 months for every year of service.

Certificate pay:

Water, Sewer, or Sanitation⁴:

Class D	\$ 75 per month	\$ 900/annual
Class C	\$125 per month	\$1500/annual
Class B	\$150 per month	\$1800/annual
Class A	\$200 per month	\$2400/annual

1. Years of experience are used as a guideline for step pay, but work performance must demonstrate the employee's skills, and ability to promote to the next level.
2. For an employee to qualify for Equipment Operator pay the employee must hold certification for multiple pieces of equipment, have attended safety training for the equipment, and demonstrate the skills necessary to operate the equipment.
3. The hourly rate for CDL pay will be added to the base hourly rate of an employee who holds a valid Class B Texas Commercial Driver's License.
4. Only Full-time personnel are eligible for Rank and/or Certification Pay

Administrative Personnel Pay Scale

Probationary period will be 1 year.

Position	Hourly Rate	Year(s) Experience ⁵
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Clerk	PT	\$13.00	0+	year experience
Clerk	0	\$13.00	0 - 1	year experience
Utility Billing	1	\$14.00	1+ - 3	years' experience
Admin Assit.	2	\$16.10	3+ - 6	years' experience
Exe Assit.	3	\$17.10	6+ - 10	years' experience

Position	Hourly Rate	Year(s) Experience
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Building Inspector 1	\$16.30	0 - 1 year experience
Building Inspector 2	\$17.30	1+ - 3 years' experience
Building Inspector 3	\$18.40	3+ - 6 years' experience

Position	Hourly Rate	Year(s) Experience
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Code Enforcement 1 \$16.30 0 - 3 year experience
Code Enforcement 2 \$17.30 3+ years' experience

Longevity: \$0.03 per hour after 12 months for every year of service.

Departmental Certificate pay⁶:

Texas Municipal Clerk Cert.	\$225 per month	\$2700/annual
Code Enforcement Officer	\$ 75 per month	\$ 900/annual
Code Enforcement Officer2	\$125 per month	\$1500/annual

5. Years of experience are used as a guideline for step pay, but work performance must demonstrate the employee's skills, and ability to promote to the next level.

6. Only Full-time personnel are eligible for Rank and/or Certification Pay

International Residential

Building Code Cert.	\$ 75 per month	\$ 900/annual
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International Commercial

Building Code Cert.	\$ 75 per month	\$ 900/annual
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ORDINANCE NO. 2022-11

AN ORDINANCE AMENDING WATER RATES

FOR THE CITY OF EARLY

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EARLY, TEXAS THAT:

SECTION 1.

Monthly rates for all residential and commercial customers shall be:

Inside city limits:

Minimum Base Rates:

Residential	\$31.50
Multi-family	\$31.50 per unit
Commercial	Minimum base charge for meter size*
Irrigation Meter	Minimum base charge for meter size*

*Commercial and Irrigation - Monthly Base Rate / Meter size

¾ inch Meter	\$ 31.50
1 inch Meter	\$ 38.50
1½ inch Meter	\$ 73.50
2 inch Meter	\$ 115.50
3 inch Meter	\$ 228.50
4 inch Meter	\$ 355.50
6 inch Meter	\$ 708.50
8 inch Meter	\$1131.50

Outside city limits: Two (2) times the Base Rate for similar customers inside the city limits

Usage Rates:

Residential, Multi-family, Commercial and Irrigation Meters

\$ 6.95 per thousand gallons for 0 to 5,000 gallons;

\$ 7.95 per thousand gallons for 5,000 to 10,000 gallons;

\$ 8.95 per thousand gallons for all usage over 10,000 gallons.

SECTION 3.

Water deposits for residential and commercial customers shall be \$150.00 per account.

SECTION 4.

Connection charge or tap fee for a new service will be:

¾ inch Tap	\$ 600.00
1 inch Tap	\$ 700.00
1½ inch Tap	\$ 1100.00
2 inch Tap	\$ 2000.00
6 inch Tap	\$ 2000.00 Fire tap fee

Connection charge or tap fee for any size larger than listed will be at the cost of materials and labor for the install.

SECTION 5.

If service is disconnected for non-payment, there will be a \$25.00 fee for reconnection.

If service is disconnected for emergency at the request of the property owner, a \$25.00 fee will be charged.

SECTION 6.

Where a meter serves more than one (1) residence or dwelling there shall be a minimum base charged for each additional residence or dwelling unit.

SECTION 7.

A \$10.00 late fee will be added to bills not paid by 10th of the month due date.

SECTION 8.

Construction meter will require \$500.00 deposit.

SECTION 9.

Construction meter monthly base rate will be \$100.00 and water usage will be charged at \$15.00 per thousand gallons.

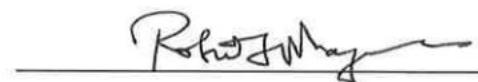
SECTION 10.

The above rates shall be effective with the first billing following the passage of this ordinance.

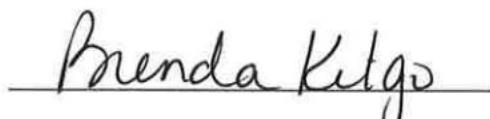
SECTION 11.

This rate schedule supersedes all previous rate schedules and any rate in conflict with the above is hereby rescinded.

PASSED AND APPROVED THIS 19 DAY OF August, 2022.

A handwritten signature in black ink that appears to read "Rob J. May".

MAYOR

A handwritten signature in black ink that appears to read "Brenda Kilgo".
Brenda Kilgo

CITY SECRETARY

ORDINANCE NO. 2022-12

AN ORDINANCE AMENDING SANITATION RATES FOR THE CITY OF EARLY

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EARLY, TEXAS THAT:

SECTION 1.

Monthly rates for all residential and commercial customers shall be:

Inside city limits:

Residential: \$23.00 plus tax – 96-gallon rollout container
 \$18.00 plus tax – additional rollout container

Commercial: \$23.00 each plus tax – 96-gallon rollout container
 \$41.00 each plus tax – 300-gallon container

*Request for extra pickup will be billed at \$23.00 each.

Commercial Dumpsters:

\$ 61.00 each plus tax	1 pickup per week
\$ 81.00 each plus tax	2 pickups per week
\$101.00 each plus tax	3 pickups per week
\$121.00 each plus tax	4 pickups per week
\$141.00 each plus tax	5 pickups per week

*Request for extra pickup will be billed at \$61.00 each.

Outside city limits:

Two (2) times the base rate for similar customers inside the city limits.

SECTION 2.

Roll-off dumpsters

Inside city limits:

Deposit: \$150.00

Rental Fees:	\$ 16.10 each plus tax	daily
	\$ 64.30 each plus tax	weekly
	\$192.80 each plus tax	monthly
Tonnage Fee:	\$ 44.00 per ton	each pickup
Trip Fee:	\$ 14.00 per ton plus tax	each pickup
<u>Outside city limits:</u>	No Services available	

SECTION 3.

The above rates shall be effective with the first billing following the passage of this ordinance.

SECTION 4.

This rate schedule supersedes all previous rate schedules and any rate in conflict with the above is hereby rescinded.

PASSED AND APPROVED THIS 19 DAY OF August, 2022.


MAYOR


CITY SECRETARY



2022-2023

THE CITY OF EARLY WILL BE CLOSED ON THE FOLLOWING HOLIDAYS

	<u>HOLIDAY</u>	<u>DAYS CLOSED</u>
2022	Veterans Day	Friday, November 11th
	Thanksgiving	Thursday, November 24th Friday, November 25th
	Christmas	Friday, December 23rd Monday, December 26th
2023	New Year's Day	Monday, January 2nd
	MLK	Monday, January 16th
	Presidents' Day	Monday, February 20th
	Good Friday	Friday, April 7th
	Memorial Day	Monday, May 29th
	Juneteenth	Monday, June 19th
	Independence Day	Tuesday, July 4th
	Labor Day	Monday, September 4th
	Veterans Day	Friday, November 10th
	Thanksgiving	Thursday, November 23rd Friday, November 24th

5 YEAR CAPITAL IMPROVEMENT PLAN

Department	Project Description	Project Type	Funding Source	2022	2023	2024	2025	2026	2027	Fire Year Total
Streets	Autumn Dr. Street & Drainage	Capital Improvement	General Funds		\$700K					\$700K
Streets	McDonald Drive Street & Drainage	Capital Improvement	CDBG Grant Funded				\$500K			\$500K
Streets	Crescent Neighborhood Street Rehabilitation	Capital Improvement	General Funds			\$100K	\$100K			\$200K
Streets	Mitsy Ln Street Rehabilitation	Capital Improvement	General Funds					\$100K	\$100K	\$200K
Streets	Broken Arrow Sundown Street Construction	Capital Improvement	General Funds		Eng.		\$350K			\$350K
Streets	300-400 Blk Longhorn Street Construction	Capital Improvement	General Funds					Eng.	\$400K	\$400K
Streets	Rebuild the Intersection of Orchard and Early Parkway	Capital Improvement	General Funds		Eng.	\$100K				\$100K
Streets	TA Sidewalk and Pathway Project	Capital Improvement	Grant Funded		Eng.	\$903K				\$903K
Streets	Parking lot Fire Utility Building	Capital Improvement	Water/Sewer/Gen					\$75K	\$75K	\$150K
Streets	Equipment Wash bay	Capital Improvement	Gen/Water/Sewer/Sanitation					\$50K		\$50K
Streets	Parking Cover for Heavy Equipment and Vehicles	Capital Improvement	Gen/Water/Sewer/Sanitation				\$30K			\$30K
Streets	Street Resurfacing Program	Capital Improvement	General Funds		\$175K	\$175K	\$175K	\$175K	\$175K	\$875K
Fire	Fire Department Upstairs Renovation	Capital Improvement	ARPA		\$45K					\$45K
Town	Town Center Lake	Capital Improvement	TPWD (\$100,000) GEN Fund/ MDD Fund		\$400K					\$400K
Town	Town Center Park Outdoor Classroom	Capital Improvement	LCRA		\$50K					\$50K
Town	Town Center Walkway	Capital Improvement	ARPA (\$200,000) General Funds		\$400K					\$400K
Town	Town Center Batting Cages	Capital Improvement	MDD Funds		\$300K					\$300K
Town	Kelcy Way Street, drainage, streetscaping & lighting	Capital Improvement	Special Project Funding (Sales Tax)	\$1M						\$1M
Town	Town Center Boardwalk	Capital Improvement	MDD/ Gen Funds		\$400K	\$480K	\$400K			\$1.28M

Town	Town Center Road Construction	Capital Improvement	MDD/ Gen Funds		Eng.	\$1.5M				\$1.5M
Town	Town Center Park Restroom	Capital Improvement	MDD/Gen Funds			\$100K				\$100K
Town	Kelcy Way utility access (water & sewer)	Capital Improvement	Water/Sewer	\$30K						\$30K
Water	Water meter Replacement Program	Capital Improvement	ARPA (\$100,000) Water	\$40K	\$160K	\$40K	\$40K	\$40K	\$40K	\$360K
Water	Elevated Tower Water mixer	Capital Improvement	ARPA		\$27K					\$27K
Water	Automatic Electrical Transfer Switch at the Pumpstation	Capital Improvement	Water			\$20K				\$20K
Water / Sewer	Mitsy Ln Water/Sewer Project	Capital Improvement	Water/Sewer				\$100K			\$100K
Water / Sewer	Early Springs Estate (Longhorn) Water, Sewer, Street construction.	Capital Improvement	PPP	\$50K	\$100K					\$150K
Water / Sewer	Early Springs Estate (Longhorn) Street construction	Capital Improvement	PPP		\$700K					\$700K
Sewer	Crescent Neighborhood Sewer Project	Capital Improvement	ARPA (\$100,000) TWDB funds		\$885K					\$885K
Sewer	Replace Sewer line at Early Blvd at Pecan Bayou	Capital Improvement	Sewer				\$100K			\$100K
Sewer	Barn/Shed WWTP	Capital Improvement	Sewer			\$30K				\$30K
Parks	McDonald Park Pavilion	Capital Improvement	PPP	\$65K						\$65K
Parks	Early Ballpark Improvements	Capital Improvement	General Funds	\$59K	\$20K	\$50K	\$50K	\$300K	\$50K	\$529K
Administration	Backup Generation	Equipment	FEMA Grant Funded		\$231K					\$231K
Streets	Blue Bonnet Drive from Grandview to Longhorn	Capital Improvement	General Funds						Eng.	\$0.00
Parks	Pave McDonald Park Parking Lot	Capital Improvement	General Funds			\$30K				\$30K
Parks	Pave Ballpark Parking Lot	Capital Improvement	General Funds	\$20K						\$20K
									Five Year Total	
										\$12.81M

BUDGET SUMMARY

<u>ESTIMATED REVENUE</u>	GENERAL FUND	CVB FUND	MDD FUND	WATER FUND	SEWER FUND
Beginning Balance	2,493,348	154,911	994,472	417,964	224,809
Construction Funds Balance					9,894
Property Taxes	871,126				
Sales Tax	1,500,000		490,000		
Franchise Tax	147,000				
Motel Tax	0	195,000			
Alcoholic Beverage Tax	20,000				
Event Income		0			
Leadership Program	0				
Beautification	1,200				
Court Fines	130,000				
Permits & Inspections	11,000				3,000
Fire Department Fees	13,000				
Rental / Lease Income	8,200	8,500	67,500		
Sale of Property	0				
Grant Income	117,000				
Loan Funds	0				
Other Income	8,050	16,000	29,100	32,800	500
Use/Admin Fees	225,798			1,375,000	600,000
Agriculture Income					58,500
Contract Services					
Taps				2,000	1,500
Transfer To	0		0		
TOTAL REVENUES	5,545,722	374,411	1,581,072	1,827,764	888,309
TOTAL CONSTRUCTION FUNDS				0	9,894
<u>ESTIMATED EXPENDITURES</u>	GENERAL FUND	CVB FUND	MDD FUND	WATER FUND	SEWER FUND
Personnel	2,002,125	105,100	106,300	755,400	181,300
Operations, Supplies, Etc.	951,674	109,594	152,595	301,647	245,988
Capital Outlay	2,345,520	140,700	1,113,103	337,000	117,000
Events					
Transfer From	0				
Debt Service	192,100		112,511	398,050	248,682
TOTAL EXPENSE	5,491,419	355,394	1,484,509	1,792,097	792,970
ENDING FUND BALANCE	54,303	19,017	96,563	35,667	95,339

<u>ESTIMATED REVENUE</u>	SANITATION FUND	DEBT SERVICE	PROPERTY MGMT	TOTAL
Beginning Balance	92,093	11,181	13,578	4,402,356
Construction Funds Balance				9,894
Property Taxes		229,488		1,100,614
Sales Tax				1,990,000
Franchise Tax				147,000
Motel Tax				195,000
Alcoholic Beverage Tax				20,000
Event Income				0
Leadership Program				0
Beautification				1,200
Court Fines				130,000
Permits & Inspections				14,000
Fire Department Fees				13,000
Rental / Lease Income			33,000	117,200
Sale of Property				0
Grant Income				117,000
Loan Funds				0
Other Income	250		100	86,800
Use/Admin Fees	510,000			2,710,798
Agriculture Income				58,500
Contract Services	73,000			73,000
Taps				3,500
Transfer To		107,000		107,000
TOTAL REVENUES	675,343	347,669	46,678	11,286,968
TOTAL CONSTRUCTION FUNDS				9,894
<u>ESTIMATED EXPENDITURES</u>	SANITATION FUND	DEBT SERVICE	PROPERTY MGMT	TOTAL
Personnel	228,000			3,378,225
Operations, Supplies, Etc.	291,424			2,052,922
Capital Outlay	130,000			4,183,323
Events				0
Transfer From				0
Debt Service		337,226	33,000	1,321,569
TOTAL EXPENSE	649,424	337,226	33,000	10,936,039
ENDING FUND BALANCE	25,919	10,443	13,678	350,929

CITY OF **EARLY**

CITY OF EARLY 2022/2023

COMPREHENSIVE BUDGET

10 -GENERAL FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2021-2022 ACTUAL	2022-2023 BUDGET
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REVENUE SUMMARY

SUBTOTAL REVENUES	5,259,966.80	3,532,886.00
FUND BAL. BROUGHT FORWARD	<u>2,677,981.00</u>	<u>2,813,399.66</u>
TOTAL REVENUES	<u>7,937,947.80</u>	<u>6,346,285.66</u>

EXPENDITURE SUMMARY

11-ADMINISTRATION	870,094.91	1,004,225.00
12-STREET	1,247,501.94	1,786,558.00
13-FIRE DEPARTMENT	738,620.98	738,000.00
14-POLICE DEPARTMENT	1,081,440.85	1,189,594.00
15-PARKS & RECREATION	414,765.21	428,500.00
16-FIRE MARSHAL	3,258.46	8,450.00
17-TOWN CENTER	0.00	<u>1,184,000.00</u>
TOTAL EXPENDITURES	<u>4,355,682.35</u>	<u>6,339,327.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	3,582,265.45	6,958.66

10 -GENERAL FUND

REVENUES	2021-2022	2022-2023
	ACTUAL	BUDGET
10-3011 PROP. TAX. CUR.YR.ASSEMT	1,035,080.47	860,126.00
10-3013 PROP.TAX PRIOR YR COL.	4,523.03	5,000.00
10-3014 PROP TAX CUR YR DELQ.	0.00	0.00
10-3021 PEN & INT	5,644.26	6,000.00
10-3031 SALES TAX	2,407,358.38	1,575,000.00
10-3032 SALES TAX-ECO DEV RETURN	316,820.53	75,000.00
10-3041 FRANCHISE TAX	157,086.83	147,000.00
10-3051 MOTEL TAX	0.00	0.00
10-3061 MIXED DRINK TAX	22,483.42	20,000.00
10-3071 D.R.E.A.M.S. DONATIONS	200.00	0.00
10-3072 DONATIONS - MISC	18,451.31	0.00
10-3075 LEADERSHIP PROGRAM-DONATIONS	0.00	0.00
10-3081 BEAUTIFICATION DONATION	1,679.20	1,200.00
10-3101 ADMINISTRATIVE FEES	313,679.23	225,798.00
10-3111 COURT FINES	185,424.48	125,000.00
10-3112 COURT FINES - JURY FEES	0.00	0.00
10-3121 DEVELOPMENT SERVICES FEES	9,245.05	7,500.00
10-3131 ELEC. INSP. FEES	1,615.00	1,500.00
10-3132 FIRE INSPECTIONS	0.00	0.00
10-3141 BEER & WINE SALES PERMITS	2,820.00	2,000.00
10-3151 FIRE DEPT FEES	13,500.00	13,000.00
10-3152 RENTAL INCOME	425.00	0.00
10-3153 TOWER LEASE INCOME	4,200.00	8,200.00
10-3154 CAPITAL LEASE PROCEEDS	0.00	0.00
10-3155 PROCEEDS-SALE OF PROPERTY	0.00	0.00
10-3156 OTHER FINANCE SOURCE-NOTE PROC	353,022.43	145,512.00
10-3711 INTEREST INCOME	20,179.08	8,000.00
10-3712 INT INCOME BEAUTIFICATION	82.21	50.00
10-3714 INT. INCOME - SEIZURE FUND	7.35	0.00
10-3715 INTEREST INCOME GEN EQUIPMENT	0.00	0.00
10-3811 OTHER INCOME	29,463.18	0.00
10-3904 RESTITUTION	160.00	0.00
10-3905 COLAGY	3,274.42	0.00
10-3906 MUN COURT TIME PAY FUND	4.50	0.00
10-3907 MUN COURT BLDG SECURITY FUND	4,270.50	2,500.00
10-3908 MUN COURT TECHNOLOGY FUND	3,393.90	2,500.00
10-3909 SEIZURE FUNDS	0.00	0.00
10-3910 LAW ENF CONT ED GRANT FUN	897.05	1,000.00
10-3911 GRANT INCOME	978,617.05	116,000.00
10-3912 TRANSFER TO	0.00	335,000.00
10-3913 LOAN FUNDS	0.00	0.00
10-3914 K-9 INCOME	0.00	0.00
SUBTOTAL REVENUES	5,259,966.80	3,532,886.00

10 -GENERAL FUND

REVENUES	2021-2022 ACTUAL	2022-2023 BUDGET
<u>FUND BALANCE BROUGHT FORWARD</u>		
10-2811 FUND BALANCE	2,535,286.00	2,649,401.67
10-2813 FUND BAL. BEAUTIFICATION	15,297.00	(15,281.01)
10-2815 FUND BALANCE-GENERAL EQUIP	127,398.00	179,279.00
10-2816 FUND BAL. SEIZED FUNDS	0.00	0.00
TOTAL FUND BALANCE	2,677,981.00	2,813,399.66
 TOTAL REVENUES		
	7,937,947.80	6,346,285.66

3011	PROP. TAX. CUR.YR.ASSEM PERMANENT NOTES:	
	Total Taxable Value 2020 as of today	\$284,193,246
	Certified Net Taxable Value 2121	\$317,092,782
	Freeze Adjusted Taxable Value	\$272,114,856
	Tax Rate 0.4993	
	Estimated Tax Revenue	\$ 1,358,669
	Contested value (\$47.5M)	
	86.6% Collection revenue	\$ 1,176,607
	Actual Freeze Tax	\$ 185,760
	Total Estimated Tax Revenue	\$ 1,362,368
	Minus Gen RFGD 2010 (\$335K)	-\$ 265,000
	Total Gen Fund M&O Tax Revenue	\$ 1,097,367

3011	PROP. TAX. CUR.YR.ASSEM CURRENT YEAR NOTES:	
	Total Taxable Value 2021	\$268,591,057
	Certified Net Taxable Value 2022	\$546,792,602
	Freeze Adjusted Taxable Value	\$496,600,997
	Tax Rate 0.3624	
	Estimated Freeze adjusted revenue	\$ 1,799,682
	M&O tax	\$ 1,412,780
	50% Collection	\$ 706,390
	M&O Freeze Tax	\$ 153,736
	M&O Estimated Tax	\$ 860,126
	I&S Estimated Tax	\$ 229,513

3031	SALES TAX	CURRENT YEAR NOTES:
	2021/2022 Est total sales tax	\$3,074,720
	5 yr average (-audit)	\$2,070,571
	2022/2023 Proj sales tax	\$2,100,000
	Gen Fund Pro Sales Tax	\$1,575,000

3032	SALES TAX-ECO DEV RETUR	CURRENT YEAR NOTES:
	\$300,000 INDUSTRIAL SALES TAX COLLECTED	
	\$75,000 EARLY MDD	
	\$75,000 RETURNED	

3041	FRANCHISE TAX	PERMANENT NOTES:
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10 -GENERAL FUND

REVENUES		2021-2022	2022-2023
		ACTUAL	BUDGET
Utilities Franchise Fees			
3051	MOTEL TAX	PERMANENT NOTES: Moved revenue to CVB fund	
3081	BEAUTIFICATION DONATION	PERMANENT NOTES: Dontations made on the water bill	
3101	ADMINISTRATIVE FEES	PERMANENT NOTES: 2% of MDD budget \$6500 MDD administrative fees	
3101	ADMINISTRATIVE FEES	CURRENT YEAR NOTES: Administrative Fees: 2% of MDD Budget/Executive Assistant \$ 40,995 2% of CVB Budget \$ 6,794 2% Water fund \$ 33,297 2% Sewer \$ 15,988 2% Sanitation \$ 12,724 Total \$109,798 Equipment Use Fee Water, Sewer & Sanitation Water \$ 44,500 Sewer \$ 35,750 Sanitation \$ 35,750 Total \$116,000	
3151	FIRE DEPT FEES	PERMANENT NOTES: Aillotment for Fire Department from Brown County for service outside of the city limits.	
3152	RENTAL INCOME	PERMANENT NOTES: Rental Fees for the RV spots.	
3156	OTHER FINANCE SOURCE-NOCURRENT YEAR NOTES: TRANSFER FROM EQUIP GENERAL FOR PURCHASE OF F350 TRUCK/CHASSIS AND SWITCH-N-GO BEDS (HEAVY EQUIP LOAN FUNDS)		
3711	INTEREST INCOME	PERMANENT NOTES: General Fund Checking Interest	
3811	OTHER INCOME	PERMANENT NOTES: \$7500 Copy fees, notary fees, Other unanticipated misc fees	
3905	COLAGY	PERMANENT NOTES: PASS THRU AMOUNTS - FEES COLLECTED WITH FINES, SHOULD MATCH EXPENDITURE	
3909	SEIZURE FUNDS	PERMANENT NOTES: Check for Pending seizures. Reveune to reflect fund balance	

CITY OF EARLY
BUDGET PRESENTATION
AS OF: FEBRUARY 28TH, 2023

10 -GENERAL FUND

REVENUES		2021-2022	2022-2023
		ACTUAL	BUDGET
in seizure account			
3911	GRANT INCOME	CURRENT YEAR NOTES:	
		STEP Grant	\$ 16,000
		LCRA Grant	\$ 50,000
		HAAP Grant	\$ 50,000
3912	TRANSFER TO	CURRENT YEAR NOTES:	
		TRANSFER ARPA FUNDS FOR APPROVED PURCHASES	
		FIRE EQUIPMENT - AIR PACKS & BUNKER GEAR	\$35,000
		TOWN CENTER - PUBLIC RESTROOM	\$100,000
		TOWN CENTER - WALKING TRAIL	\$200,000

10 -GENERAL FUND

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
11-ADMINISTRATION		
10-411-4211 SALARIES	266,116.52	286,000.00
10-411-4216 JUDGE SALARY	10,200.00	10,525.00
10-411-4217 ATTORNEY SALARY	10,200.00	11,000.00
10-411-4221 SS TAX EXP	21,569.05	22,000.00
10-411-4222 TEC TAX	45.00	100.00
10-411-4223 TMRS	10,598.45	10,000.00
10-411-4225 EMP HEALTH INS	41,039.80	41,000.00
10-411-4311 SUPPLIES	9,732.90	13,000.00
10-411-4355 DUES & FEES	2,936.11	2,700.00
10-411-4411 GAS & OIL	5,867.26	5,000.00
10-411-4421 VEHICLE RPR & MAINT	1,445.61	3,000.00
10-411-4510 FACILITY MAINT.	2,656.76	30,000.00
10-411-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	60,949.70	66,000.00
10-411-4515 TECH SUPPORT	1,288.45	5,000.00
10-411-4521 W/COMP	1,073.20	1,000.00
10-411-4522 GEN LIA	14,654.53	16,000.00
10-411-4531 TELEPHONE	6,497.79	7,300.00
10-411-4532 ELECTRICITY	6,769.57	6,000.00
10-411-4533 UTILITY SERVICES	1,141.16	1,300.00
10-411-4541 APP.DIST FEES	45,466.39	48,700.00
10-411-4542 ELECTION EXP.	0.00	6,000.00
10-411-4543 MUN. COURT COST	89,941.60	40,000.00
10-411-4544 COUNTY FILING FEES	668.00)	1,000.00
10-411-4581 LEGAL & ACCT.	21,666.00	20,000.00
10-411-4582 ADVERTISING	1,173.15	1,000.00
10-411-4583 RETURN CHECKS	1,306.13	0.00
10-411-4585 TRAVEL	5,128.49	13,000.00
10-411-4587 TRAINING / CONT. EDUCATION	1,373.30	9,000.00
10-411-4588 POSTAGE	3,661.05	3,000.00
10-411-4589 MISC.	1,067.31	5,000.00
10-411-4711 BLDG IMPROVEMENTS	15,456.53	5,000.00
10-411-4712 SPECIAL PROJECTS	12,590.02	14,000.00
10-411-4715 CODIFY ORD.	0.00	9,000.00
10-411-4721 FURNITURE	187.75	3,000.00
10-411-4731 OFFICE EQUIP	6,084.15	20,000.00
10-411-4751 VEHICLE	8,629.53	12,000.00
10-411-4808 LEADERSHIP PROGRAM	0.00	0.00
10-411-4810 BR. CO. CHILD WELFARE	2,000.00	2,000.00
10-411-4811 BWD PUBLIC LIBRARY	10,000.00	10,000.00
10-411-4812 CORINNE T SMITH ANIMAL SHLTR	3,000.00	3,000.00
10-411-4813 BR. CO. AMBULANCE SERV	5,563.25	6,100.00
10-411-4814 CHAMBER OF COMMERCE	1,535.00	2,000.00
10-411-4815 ECONOMIC DEVELOPMENT	0.00	0.00
10-411-4816 THE ARK	4,000.00	4,000.00
10-411-4817 BEAUTIFICATION COMMISSION	3,615.65	15,000.00
10-411-4818 BR.CO. SENIOR CITIZENS	5,000.00	5,000.00
10-411-4819 LOCAL ORGANIZATIONS	0.00	2,500.00

10 -GENERAL FUND

EXPENDITURES		2021-2022 ACTUAL	2022-2023 BUDGET
10-411-4821 EOC		0.00	1,000.00
10-411-4822 DEBT SERVICE-2017 SERIES		81,600.00	80,000.00
10-411-4825 GRANT RSRV		14,900.48	20,000.00
10-411-4911 TRANSFER FROM TOTAL 11-ADMINISTRATION		51,035.27	107,000.00
		870,094.91	1,004,225.00
411-4211	SALARIES	CURRENT YEAR NOTES: 3% COL	
411-4216	JUDGE SALARY	PERMANENT NOTES: \$850 per month	
411-4217	ATTORNEY SALARY	PERMANENT NOTES: \$850 per month + billed hourly for overages	
411-4311	SUPPLIES	PERMANENT NOTES: Office and various other supplies for facilities	
411-4355	DUES & FEES	PERMANENT NOTES: TML \$1,000 Oncore Com \$ 200 Atmos Com \$ 160 WCTCOG \$ 150 TAMIO \$ 100 TCMA \$ 300 TMCA \$ 125 ERCOT \$ 100 BWD Bul \$ 200 BOAT \$ 50 Misc. \$ 250	
411-4411	GAS & OIL	PERMANENT NOTES: Admin, Code Enforcement/Building Inspections	
411-4411	GAS & OIL	CURRENT YEAR NOTES: Increase based on cost	
411-4421	VEHICLE RPR & MAINT	PERMANENT NOTES: NexTraq x 1 \$240	
411-4510	FACILITY MAINT.*	PERMANENT NOTES: Monthly Pest Control 960 Early Blvd City Hall/Police Department	
411-4510	FACILITY MAINT.*	CURRENT YEAR NOTES: Window and Facade repairs to the City Hall \$25,000 General facility Maint.	
411-4513	ANNUAL SOFTWARE SUBSCRIPT	PERMANENT NOTES: Incode \$16,000	

10 -GENERAL FUND

EXPENDITURES	2021-2022	2022-2023
	ACTUAL	BUDGET
CivicPlus	\$ 3,000	
CivicReady	\$ 4,500	
MyGov CE/PE	\$ 8,160	
ZacTax	\$ 1,500	
Esri	\$ 500	
Encode Plus	\$ 4,500	
Agenda Mang	\$ 5,000	
Total	\$43,400	

411-4513	ANNUAL SOFTWARE SUBSCRIPT	CURRENT YEAR NOTES:
		Incode \$24,500
		CivicPlus \$ 3,150 There may be an annual increase
		CivicReady \$ 5,475 consider letting this go
		SeeClickFix \$ 7,000
		MyGov CE/PE \$ 8,160
		ZacTax \$ 3,000
		Esri \$ 500
		Encode Plus \$ 7,000
		Agenda Mang \$ 3,500
		Adobe \$ 1,039
		Godaddy \$ 1,000
		Zoom \$ 200
		Municode \$ 1,600
		Total \$65,924
411-4515	TECH SUPPORT	PERMANENT NOTES: Computer/Network support- Apollo, etc.
411-4522	GEN LIA	CURRENT YEAR NOTES: 5% increase on auto/mobile equipment 15% increase to buildings and content
411-4531	TELEPHONE	PERMANENT NOTES: Internet,Office, and Cellphone
411-4532	ELECTRICITY	PERMANENT NOTES: City Hall Police Department
411-4532	ELECTRICITY	CURRENT YEAR NOTES: 6% Increase
411-4541	APP.DIST FEES	PERMANENT NOTES: Fees to Appraisal District for Appraisal Budget and Collection Budget. 2015 Budget 22,300
411-4541	APP.DIST FEES	CURRENT YEAR NOTES: Appraisal Budget 2022/2023 increased by 4.05% and collections budget increased by 7.00% based on projected

10 -GENERAL FUND

EXPENDITURES		2021-2022 ACTUAL	2022-2023 BUDGET
		collections	
		Appraisal Budget	\$39,955.59
		Collections Budget	\$ 8,667.94
		Total	\$48,623.53
411-4543	MUN. COURT COST	PERMANENT NOTES: 26% of court fines.	
411-4581	LEGAL & ACCT.	PERMANENT NOTES: Annual Audit \$15,000.	
411-4581	LEGAL & ACCT.	CURRENT YEAR NOTES: If single audit is necessary share cost with water/sewer Single audit cost is 18% of the annual audit cost.	
411-4582	ADVERTISING	PERMANENT NOTES: Job Postings and legal notices	
411-4585	TRAVEL	PERMANENT NOTES: PFIA, TML, TCMA, BOAT, City travel Vehicle Allowance City Secretary \$600 annual	
411-4585	TRAVEL	CURRENT YEAR NOTES: 3 classes for Inspector for plumbing certification \$4,500	
411-4587	TRAINING / CONT. EDUCATION	PERMANENT NOTES: TML, TCMA, and various other trainings	
411-4589	MISC.	PERMANENT NOTES: Unexpected small expenses Credit/debit card fees	
411-4711	BLDG IMPROVEMENTS	CURRENT YEAR NOTES: General Improvements 5,000	
411-4712	SPECIAL PROJECTS	PERMANENT NOTES: AirEvac(1500), Emp.Benefits(6500), ROW projects (10,000), shirts for Admin, Council/Mayor (1000)	
411-4712	SPECIAL PROJECTS	CURRENT YEAR NOTES: AirEvac 44 member coverage \$ 2,860 Emp.Benefits \$ 6,500 Employee Appreciation Awards \$ 1,000 Shirts for Admin/Council/Mayor \$ 1,000 Total \$11,360	
411-4731	OFFICE EQUIP	PERMANENT NOTES: Copier \$194 per month \$2335 postage \$600 per year.	

10 -GENERAL FUND

EXPENDITURES		2021-2022 ACTUAL	2022-2023 BUDGET
Scanner/Copier \$1639			
411-4731	OFFICE EQUIP	CURRENT YEAR NOTES: Copier \$194 per month Scanner/Copier postage 2 Computer 2 printers New Server	\$2,335 \$ 1,639 \$ 600 \$ 2,000 \$ 800 \$10,000
411-4811	BWD PUBLIC LIBRARY	PERMANENT NOTES: Council Action Increase to \$5000 2014/15. Council Action increased to \$7500 2015/16. Request by library to increase to 10,000 2016/17	
411-4813	BR. CO. AMBULANCE SERV	PERMANENT NOTES: \$505.75 per month/ five year contract	
411-4813	BR. CO. AMBULANCE SERV	CURRENT YEAR NOTES: Contract extended by Brown County for ??? years. No increase.	
411-4817	BEAUTIFICATION COMMISSION	CURRENT YEAR NOTES: Town Center Gateway landscaping and signage.	
411-4819	LOCAL ORGANIZATIONS	PERMANENT NOTES: Unexpected request from local organizations	
411-4819	LOCAL ORGANIZATIONS	CURRENT YEAR NOTES: CFLR (MHMR)	
411-4821	EOC	PERMANENT NOTES: Dishnet work for the EOC	
411-4822	DEBT SERVICE-2017 SERIES	PERMANENT NOTES: Debt Service Visitors and Event Center	
411-4822	DEBT SERVICE-2017 SERIES	CURRENT YEAR NOTES: Principal \$45,000 Interest \$33,625 Fees \$ 300 Total 22/21 \$78,925	
411-4825	GRANT RSRV	CURRENT YEAR NOTES: 10% Match for Generator grants for City Hall, Fire/PW, and Sliger's lift station	
411-4911	TRANSFER FROM	CURRENT YEAR NOTES: Transfer from M&O to I&S to cover debt serviced \$107,000 Total Taxable Value 2021 \$268,591,057	

10 -GENERAL FUND

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
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Certified Net Taxable Value 2022	\$546,792,602
Freeze Adjusted Taxable Value	\$496,600,997
Tax Rate 0.3597	
Estimated Freeze adjusted revenue	\$ 1,786,274
M&O tax	\$ 1,399,422
50% Collection	\$ 699,711
M&O Freeze Tax	\$ 153,736
M&O Estimated Tax	\$ 853,477
I&S Estimated Tax	\$ 229,488
I&S Payment	-\$ 336,000
Deficit	-\$ 106,512

12-STREET

10-412-4211 SALARIES	31,363.88	53,000.00
10-412-4212 OVERTIME	818.73	1,000.00
10-412-4221 SS TAX EXP	2,462.13	4,100.00
10-412-4222 TEC TAX	86.55	100.00
10-412-4223 TMRS	595.96	1,300.00
10-412-4225 EMP HEALTH INS	4,564.04	10,300.00
10-412-4311 SUPPLIES	4,352.06	7,000.00
10-412-4315 UNIFORMS	1,501.86	2,000.00
10-412-4411 GAS & OIL	12,733.84	15,000.00
10-412-4421 VEHICLE RPR & MAINT.	1,491.65	5,000.00
10-412-4512 EQUIP RPR & MAINT	7,768.93	10,000.00
10-412-4514 TECH SUPPORT	0.00	0.00
10-412-4521 W/COMP	1,609.80	2,500.00
10-412-4522 GEN LIA	2,769.76	3,000.00
10-412-4532 ELECTRICITY	54,196.48	60,000.00
10-412-4589 MISC.	28.00	1,000.00
10-412-4711 R.O.W. IMPROVEMENTS	587.66	10,000.00
10-412-4712 STREET IMPROVEMENTS	847,793.11	1,298,190.00
10-412-4713 STREET SIGNS	3,237.13	23,000.00
10-412-4741 EQUIP GENERAL	138,040.29	167,968.00
10-412-4821 DEBT SERVICE - DUMP TRUCK	97,263.22	0.00
10-412-4822 DEBT SERVICE - SWEEPER	34,236.86	35,000.00
10-412-4823 DEBT SERVICE - EQUIPMENT 2021	0.00	77,100.00
TOTAL 12-STREET	1,247,501.94	1,786,558.00

412-4211 SALARIES PERMANENT NOTES:
1 full-time employee 1 part-time

412-4211 SALARIES CURRENT YEAR NOTES:
3% COL

412-4311 SUPPLIES PERMANENT NOTES:
street repair and ROW maint

412-4315 UNIFORMS PERMANENT NOTES:
One pair of boots per year \$125 and average of \$11.25 per week for uniforms.

10 -GENERAL FUND

EXPENDITURES		2021-2022 ACTUAL	2022-2023 BUDGET
1 x700			
412-4532	ELECTRICITY	PERMANENT NOTES: Street Lights around town.	
412-4532	ELECTRICITY	CURRENT YEAR NOTES: Add lighting in intersections and areas of safety concern. Early Blvd Street Light Replacement \$17,000	
412-4711	R.O.W. IMPROVEMENTS	CURRENT YEAR NOTES: Streetscaping	
412-4712	STREET IMPROVEMENTS	CURRENT YEAR NOTES: Autumn Dr \$700,000 Crack Seal \$ 10,000 Levelup \$ 40,000 Seal Coat \$100,000 Engineering Retain \$ 20,000 Drainage Projects \$ 10,000 Minor Street Projects \$ 15,000 Orchard and Parkway \$ 30,000 Crescent Neighborhood Eng Broken Arrow \$ 30,000 Total \$ 955,000 BUDGET AMENDMENT TOTAL \$343,190 KELCY WAY BALANCE \$274,690 VOLKERT - TC DRAINAGE \$ 36,000 VOLKERT - TC EDA GRANT \$ 9,000 VOLKERT - TC MANGRUM ST \$ 23,500	
412-4713	STREET SIGNS	CURRENT YEAR NOTES: Replacement \$ 5,000 Sign Project \$18,000	
412-4741	EQUIP GENERAL	PERMANENT NOTES: 5 years \$33,000 per year \$11,000 from street fund. Payoff 10/23	
412-4741	EQUIP GENERAL	CURRENT YEAR NOTES: Zero Turn mower, 2 weedeaters, push mower BUDGET AMENDMENT \$150,968 F350 TRUCK/CHASSIS SWITCH-N-GO BEDS	
412-4821	DEBT SERVICE - DUMP TRUCK	PERMANENT NOTES: 5 year note for 2019 dump truck \$33,707/annual, maturity 2023 use between Streets & Water Use fee from Water to General	

10 -GENERAL FUND

EXPENDITURES		2021-2022	2022-2023
		ACTUAL	BUDGET
412-4822	DEBT SERVICE - SWEEPER	PERMANENT NOTES: 5 year note for 2019 Street Sweeper \$34,237/annual, maturity 2024 Use fee monthly from Water, Sewer, Sanitation to General	

13-FIRE DEPARTMENT

10-413-4211 SALARIES	378,367.85	385,000.00
10-413-4212 VOLUNTEER PAY	9,980.00	10,000.00
10-413-4213 OVERTIME	0.00	20,000.00
10-413-4221 SS TAX EXP	29,597.16	30,000.00
10-413-4222 TEC TAX	655.55	200.00
10-413-4223 TMRS	9,926.07	12,500.00
10-413-4225 EMP HEALTH INS	36,960.94	62,000.00
10-413-4311 SUPPLIES	5,620.44	5,700.00
10-413-4313 EQUIP REPLACEMENT	3,093.85	5,000.00
10-413-4315 UNIFORMS	1,802.47	3,500.00
10-413-4355 DUES & SUBS.	1,571.76	4,000.00
10-413-4411 GAS & OIL	8,760.55	9,000.00
10-413-4421 VEHICLE RPR & MAINT	6,305.82	15,000.00
10-413-4510 FACILITY MAINT.	17,422.12	5,000.00
10-413-4512 EQUIPMENT RPR & MAINT	9,051.02	9,000.00
10-413-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	0.00	0.00
10-413-4514 TECH SUPPORT	0.00	0.00
10-413-4515 RADIO/BEEPER EXP	39,410.44	12,100.00
10-413-4521 W/COMP	2,146.40	13,500.00
10-413-4522 GEN LIA	8,657.66	9,200.00
10-413-4529 DISABILITY INS	3,881.00	2,600.00
10-413-4531 TELEPHONE	563.40	1,200.00
10-413-4532 ELECTRICITY	3,577.66	3,000.00
10-413-4533 NATURAL GAS	1,894.87	1,500.00
10-413-4534 WATER UTILITY	1,046.21	0.00
10-413-4544 FIRE FIGHTER FEES	0.00	2,500.00
10-413-4587 CONT EDUCATION	1,504.74	5,500.00
10-413-4589 MISC.	704.31	2,000.00
10-413-4741 EQUIP GENERAL	14,436.74	47,000.00
10-413-4771 TRUCK	86,685.95	0.00
10-413-4816 911 DISPATCH SERVICE	11,232.00	14,000.00
10-413-4817 DISPATCH SERVICE	43,764.00	48,000.00
10-413-4820 ADMIN/FACILITY USE FEE	0.00	0.00
TOTAL 13-FIRE DEPARTMENT	738,620.98	738,000.00

413-4211 SALARIES CURRENT YEAR NOTES:
3% COL
Convert 2 FTE to FT
Budget 1 FTE for a 12 hr shift 365 days.

413-4311 SUPPLIES PERMANENT NOTES:
Minor supplies

413-4313 EQUIP REPLACEMENT PERMANENT NOTES:

10 -GENERAL FUND

EXPENDITURES		2021-2022 ACTUAL	2022-2023 BUDGET
Annual equipment replacement			
413-4313	EQUIP REPLACEMENT	CURRENT YEAR NOTES: General Equipment 5,000	
413-4355	DUES & SUBS.	CURRENT YEAR NOTES: Reporting Software \$2,000	
413-4421	VEHICLE RPR & MAINT	PERMANENT NOTES: vehicle repairs NexTraq x 8 \$1920	
413-4510	FACILITY MAINT.	PERMANENT NOTES: Building Maint.	
413-4510	FACILITY MAINT.	CURRENT YEAR NOTES: General Repairs \$5,000	
413-4515	RADIO/BEEPER EXP	PERMANENT NOTES: \$450 to Texas Communication radio \$1600 EDispatch (Penguin Main) \$426 Wifi	
413-4515	RADIO/BEEPER EXP	CURRENT YEAR NOTES: Add 1 Single Band 700M for new B/Truck \$ 3,700 Service agreement for Radios 26 \$ 5,400 Edispatch,wifi,Texas Communication \$ 3,000 Total \$ 12,100	
413-4521	W/COMP	CURRENT YEAR NOTES: 20% Increase	
413-4529	DISABILITY INS	CURRENT YEAR NOTES: 25 fire fighters	
413-4532	ELECTRICITY	PERMANENT NOTES: Building Electrical	
413-4533	NATURAL GAS	PERMANENT NOTES: Natural Gas for Heat	
413-4587	CONT EDUCATION	PERMANENT NOTES: More in service training	
413-4741	EQUIP GENERAL	CURRENT YEAR NOTES: PURCHASE W/ARPA FUNDS \$35,000 BUNKER GEAR (2) AIR PACKS (3)	
413-4771	TRUCK	PERMANENT NOTES:	

10 -GENERAL FUND

EXPENDITURES		2021-2022 ACTUAL	2022-2023 BUDGET
22,500 Rescue Truck payment Pay off 2021/2022			
413-4816	911 DISPATCH SERVICE	PERMANENT NOTES: Split with Early Police Department Total \$20,000	
413-4816	911 DISPATCH SERVICE	CURRENT YEAR NOTES: Split with Early Police Department Total \$27,909 based on population changes	
413-4817	DISPATCH SERVICE	CURRENT YEAR NOTES: Early CFS 5370 or 13% of the total dispatch cost of 1,081,480 \$95,688 Split with EPD. The total dispatch cost is a 9% increase over 2021/2022	
413-4820	ADMIN/FACILITY USE FEE	PERMANENT NOTES: Admin Fee for facility use Fire Department Water Department Street Department	

14-POLICE DEPARTMENT

10-414-4211 SALARIES	493,528.35	546,000.00
10-414-4212 OVERTIME	32,505.44	40,000.00
10-414-4221 SS TAX EXP	39,999.40	42,500.00
10-414-4222 TEC TAX	557.36	500.00
10-414-4223 TMRS	20,360.35	20,000.00
10-414-4225 EMP. HEALTH INS.	85,814.06	113,000.00
10-414-4311 SUPPLIES	7,720.54	12,000.00
10-414-4315 UNIFORMS	9,387.46	12,000.00
10-414-4355 DUES & FEES	995.07	1,000.00
10-414-4411 GAS & OIL	33,302.52	32,000.00
10-414-4421 VEHICLE RPR & MAINT	35,628.92	12,000.00
10-414-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	38,029.97	50,944.00
10-414-4514 TECH SUPPORT	5,112.17	5,000.00
10-414-4515 RADIO/BEEPER EXP.	37,495.69	13,000.00
10-414-4521 W/COMP	17,171.20	14,000.00
10-414-4522 GEN LIA	12,452.39	12,600.00
10-414-4531 TELEPHONE	12,493.42	16,000.00
10-414-4571 D.R.E.A.M.S. EXPENSE	2,130.42	2,500.00
10-414-4572 SEIZURE FUND EXP.	0.00	1,500.00
10-414-4573 BLDG. SECURITY EXP.	0.00	500.00
10-414-4574 COURT TECH. EXP.	989.85	2,000.00
10-414-4587 CONT EDUCATION	5,631.15	6,000.00
10-414-4588 POSTAGE	440.91	300.00
10-414-4589 MISC.	1,179.83	2,000.00
10-414-4590 BR. CO. JAIL FEES	0.00	2,000.00
10-414-4591 COLLECTION AGNCY FEES	5,626.30	0.00
10-414-4741 EQUIP. GENERAL	34,519.49	40,500.00
10-414-4751 VEHICLE	93,372.59	127,750.00

10 -GENERAL FUND

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
10-414-4816 911 DISPATCH SERV	11,232.00	14,000.00
10-414-4820 DISPATCH SERV	43,764.00	48,000.00
TOTAL 14-POLICE DEPARTMENT	1,081,440.85	1,189,594.00
414-4211 SALARIES	PERMANENT NOTES: 1 Chief 1 Investigator 5 Officers 2 Admin Staff	
414-4211 SALARIES	CURRENT YEAR NOTES: 3% COL	
414-4212 OVERTIME	PERMANENT NOTES: Including STEP GRANT of \$16,000	
414-4311 SUPPLIES	PERMANENT NOTES: Ammo \$3000 Less lethal Ammunition \$1500 Crime Scene Supplies \$1500 Copier Copies Office Supplies \$1500 \$2500	
414-4315 UNIFORMS	CURRENT YEAR NOTES: Add \$2500 for new postion uniform and gear.	
414-4355 DUES & FEES	PERMANENT NOTES: Association memberships	
414-4355 DUES & FEES	CURRENT YEAR NOTES: TPCA \$ 300 IACP \$ 300	
414-4421 VEHICLE RPR & MAINT	PERMANENT NOTES: vehicle repairs and Maint. NexTraq x 9 \$2160	
414-4421 VEHICLE RPR & MAINT	CURRENT YEAR NOTES: Increased cost of repairs & Maint	
414-4513 ANNUAL SOFTWARE SUBSCRIPT	PERMANENT NOTES: Incode (\$18,000), Leadsonline (\$1,200), Copsync (\$5,600)Online, Transunion-Data Solutions (\$900), Productivity Center (\$330), Applied Engineering Warrants (\$320)	
414-4513 ANNUAL SOFTWARE SUBSCRIPT	CURRENT YEAR NOTES: Incode \$18,000 Watchguard maintenance \$ 3,500	

10 -GENERAL FUND

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
	CopSync	\$ 5,000
	Leads on Line	\$ 1,200
	Casefile online	\$ 1,000
	TransUnion Date	\$ 900
	TCLEDDS	\$ 400
	Adobe	\$ 390
	GoDaddy	\$ 1,054
	Watchguard Video Storage	\$18,000
	Annual fee for Video Stor	\$ 1,500
414-4514	TECH SUPPORT	PERMANENT NOTES: Computer network support
414-4515	RADIO/BEEPER EXP.	CURRENT YEAR NOTES: Add 1 mobile and 1 portable to the service Purchase 1 mobile \$4500 Purchase 1 portable \$3500
414-4521	W/COMP	CURRENT YEAR NOTES: 20% Increase
414-4572	SEIZURE FUND EXP.	PERMANENT NOTES: Seizure budget to reflect fund balance in seizure account
414-4589	MISC.	PERMANENT NOTES: Misc expenses \$2000
414-4591	COLLECTION AGNCY FEES	PERMANENT NOTES: Pass thru amounts, fees collected with fines; should match revenue.
414-4741	EQUIP. GENERAL	PERMANENT NOTES: Copier contract \$1272 Tazer Payment \$2203
414-4741	EQUIP. GENERAL	CURRENT YEAR NOTES: Copier contract \$ 1,272 Tazer Payment \$ 2,300 3 New Office Comp \$ 6,000 Rifle & Attachments \$ 1,200 1 Radar units \$ 3,500 1 Watchguard camera \$ 6,000 Animal Control Tra \$ 2,020 Breaching Tools \$ 2,500 Weapons purchase prog\$10,000 7 halligan tools \$ 1,800 1 ballistic shield \$ 3,000 Total \$40,092
414-4751	VEHICLE	PERMANENT NOTES:

10 -GENERAL FUND

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
\$20,000 fund balance from 2015/16		
414-4751 VEHICLE	CURRENT YEAR NOTES: 1 New Truck with equipment \$44,000 1 New SUV with equipment \$65,000 BUDGET AMENDMENT \$18,750 PRICE INCREASE ON VEHICLE PURCHASES	
414-4816 911 DISPATCH SERV	PERMANENT NOTES: Split total cost with Early Fire Department \$20,000	
414-4816 911 DISPATCH SERV	CURRENT YEAR NOTES: Split with Early Police Department Total \$27,909 based on population changes	
414-4820 DISPATCH SERV	PERMANENT NOTES: BPD Mobile Internet Access CAD \$3,500 \$176 per month \$2112	
414-4820 DISPATCH SERV	CURRENT YEAR NOTES: Early CFS 5370 or 13% of the total dispatch cost of 1,081,480 \$95,688 Split with EFD. The total dispatch cost is a 9% increase over 2021/2022	
<u>15-PARKS & RECREATION</u>		
10-415-4211 SALARIES	147,851.93	183,500.00
10-415-4212 OVERTIME	1,757.77	2,500.00
10-415-4221 SS TAX EXP	11,366.48	14,200.00
10-415-4222 TEC TAX	36.48	500.00
10-415-4223 TMRS	5,125.79	6,000.00
10-415-4225 EMP. HEALTH INS.	30,678.49	41,000.00
10-415-4311 SUPPLIES	10,084.11	14,200.00
10-415-4315 UNIFORMS	2,896.61	4,500.00
10-415-4355 DUES & FEES	0.00	500.00
10-415-4411 GAS & OIL	0.00	0.00
10-415-4421 VEHICLE RPR & MAINT	1,525.67	2,700.00
10-415-4510 FACILITY MAINT.	7,066.98	15,500.00
10-415-4512 EQUIPMENT RPR & MAINT	1,346.52	3,300.00
10-415-4514 TECH SUPPORT	0.00	0.00
10-415-4521 W/COMP	3,756.20	3,500.00
10-415-4522 GEN LIABILITY	6,342.97	7,000.00
10-415-4532 ELECTRICITY	11,745.61	10,000.00
10-415-4533 UTILITY SERVICES	5,353.69	3,200.00
10-415-4534 WATER	109.52	400.00
10-415-4587 TRAINING/CONT. ED	0.00	1,000.00
10-415-4589 MISC.	1,411.83	2,000.00
10-415-4741 EQUIP GEN	1,420.65	62,000.00
10-415-4791 PARK IMP	164,887.91	51,000.00
TOTAL 15-PARKS & RECREATION	414,765.21	428,500.00

10 -GENERAL FUND

EXPENDITURES		2021-2022 ACTUAL	2022-2023 BUDGET
415-4211	SALARIES	PERMANENT NOTES: 4 full time employees 1 part-time	
415-4211	SALARIES	CURRENT YEAR NOTES: 3% COL Convert 1 part-time to full-time	
415-4225	EMP. HEALTH INS.	PERMANENT NOTES: 4 employees	
415-4311	SUPPLIES	PERMANENT NOTES: Ballfield supplies	
415-4311	SUPPLIES	CURRENT YEAR NOTES: Clay, conditioner, sand, bases, field paint, rakes, fertilizer, seed 10,000 Portable Mound \$1,500 Temporary Fencing for Tournaments \$1,700	
415-4315	UNIFORMS	CURRENT YEAR NOTES: \$900 x 5	
415-4355	DUES & FEES	PERMANENT NOTES: TRAPS membership	
415-4421	VEHICLE RPR & MAINT	PERMANENT NOTES: Misc Repairs \$3,000 Vehicle Repairs \$3,000 NexTraq x 5 \$1200 Skid steer tires and repairs \$1,000	
415-4510	FACILITY MAINT.	CURRENT YEAR NOTES: General Repairs \$3,500 Shop Fence \$12,000	
415-4534	WATER	PERMANENT NOTES: Watering the parks	
415-4589	MISC.	PERMANENT NOTES: Portable toilet \$400.00 per quarter Gas Heating for Park \$300 Phone stipend x1	
415-4741	EQUIP GEN	CURRENT YEAR NOTES: 1 \$62,000 Utility truck, Bed and Equip	
415-4791	PARK IMP	CURRENT YEAR NOTES: General Park Improvements \$ 20,000 Fencing and Netting Field 5 \$ 10,000	

10 -GENERAL FUND

EXPENDITURES	2021-2022	2022-2023
	ACTUAL	BUDGET
Flagpole city park	\$ 3,000	
Park Trashcans	\$ 10,000	
Irrigate all fields City Park	\$ 8,000	
Total	\$ 51,000	

16-FIRE MARSHAL

10-416-4311 SUPPLIES	273.40	250.00
10-416-4315 UNIFORMS	193.86	300.00
10-416-4411 GAS & OIL	537.93	1,000.00
10-416-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	0.00	0.00
10-416-4514 TECH SUPPORT	0.00	3,000.00
10-416-4571 PUBLIC EDUCATION	0.00	250.00
10-416-4587 CONT. EDUCATION	280.05	150.00
10-416-4589 MISCELLANEOUS	137.06	500.00
10-416-4741 EQUIPMENT GEN	1,836.16	3,000.00
TOTAL 16-FIRE MARSHAL	3,258.46	8,450.00

17-TOWN CENTER

10-417-4311 SUPPLIES	0.00	0.00
10-417-4355 DUES & FEES	0.00	0.00
10-417-4411 GAS & OIL	0.00	0.00
10-417-4510 FACILITY MAINT.	0.00	0.00
10-417-4512 EQUIPMENT RPR & MAINT.	0.00	0.00
10-417-4522 GEN LIABILITY	0.00	0.00
10-417-4532 ELECTRICITY	0.00	0.00
10-417-4533 UTILITY SERVICES	0.00	0.00
10-417-4534 WATER PURCHASE	0.00	0.00
10-417-4589 MISC.	0.00	0.00
10-417-4741 EQUIPMENT GENERAL	0.00	0.00
10-417-4791 PARK IMPROVEMENTS	0.00	1,184,000.00
TOTAL 17-TOWN CENTER	0.00	1,184,000.00

417-4791 PARK IMPROVEMENTS	CURRENT YEAR NOTES:	
	Kelcy Way Landscaping	\$ 15,000
	Town Center Lake Construction	\$400,000
	Additional Habitat, wildlife, plants	\$ 20,000
	Two Aerationa devices	\$ 14,000
	Installation of Irrigation line	\$ 30,000
	Walking Trail	\$100,000
	Walking Trail lighting & Service	\$100,000
	Walking Trail ARPA funds \$200K	
	Foot Bridge	\$ 25,000
	Town Center Public Restrooms	\$ 50,000
	ARPA funds for Restrooms \$100K	
	4 LED lamps for Classroom LCRA funds	\$ 10,000
	Trailhead and Inter signage LCRA	\$ 20,000
	Outdoor Classroom LCRA funds	\$ 20,000
	Lighted fishing piers HAAP	\$ 50,000
	Lighted Fishing Piers	\$ 30,000
	Total	\$884,000

10 -GENERAL FUND

	2021-2022 ACTUAL	2022-2023 BUDGET
EXPENDITURES		
	BUDGET AMENDMENT ADDED \$300,000 (ARPA FUNDS, PUBLIC RESTROOMS \$100,000 WALKING TRAIL \$200,000	
TOTAL EXPENDITURES	4,355,682.35	6,339,327.00
ESTIMATED BALANCE	3,582,265.45	6,958.66

22 -CONV. & VISITOR BUREAU
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2021-2022 ACTUAL	2022-2023 BUDGET
<u>REVENUE SUMMARY</u>			
	SUBTOTAL REVENUES	308,595.85	219,500.00
	FUND BAL. BROUGHT FORWARD	<u>101,223.00</u>	<u>101,223.00</u>
	TOTAL REVENUES	409,818.85	320,723.00
<u>EXPENDITURE SUMMARY</u>			
	22-C.V.B.	249,856.51	314,194.00
	24-VISITOR/EVENT CTR	<u>31,323.43</u>	<u>41,200.00</u>
	TOTAL EXPENDITURES	281,179.94	355,394.00
	REVENUES OVER/ (UNDER) EXPENDITURES	128,638.91	(34,671.00)

22 -CONV. & VISITOR BUREAU

REVENUES	2021-2022 ACTUAL	2022-2023 BUDGET
22-3051 MOTEL TAX	380,972.04	300,000.00
22-3052 RETURNED H.O.T. FUNDS	123,080.99	105,000.00
22-3055 SPONSORSHIP	850.00	0.00
22-3056 EVENTS - TICKETS	11,670.99	0.00
22-3058 EVENTS - SPECIAL	0.00	0.00
22-3061 VISIT EARLY STORE	820.00	500.00
22-3153 FACILITY RENTAL	17,949.75	8,000.00
22-3155 AMENITIES RENTAL	1,026.00	0.00
22-3156 EQUIPMENT RENTAL	12.50	500.00
22-3157 CLEANING FEES	0.00	0.00
22-3711 INTEREST INCOME	715.56	500.00
22-3811 OTHER INCOME	17,660.00	15,000.00
22-3912 TRANSFER FROM	0.00	0.00
SUBTOTAL REVENUES	308,595.85	219,500.00
<u>FUND BALANCE BROUGHT FORWARD</u>		
22-2811 FUND BALANCE	101,223.00	101,223.00
TOTAL FUND BALANCE	101,223.00	101,223.00
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TOTAL REVENUES	409,818.85	320,723.00
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3051	MOTEL TAX	PERMANENT NOTES: Moved Hotel Occupancy tax revenue from General to CVB fund
3051	MOTEL TAX	CURRENT YEAR NOTES: Based on a 4 year average
3052	RETURNED H.O.T. FUNDS	CURRENT YEAR NOTES: Based on a 4 year average
3055	SPONSORSHIP	PERMANENT NOTES: Pioneer Days Sponsorships

22 -CONV. & VISITOR BUREAU

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
<u>22-C.V.B.</u>		
22-422-4211 SALARIES	64,543.57	75,000.00
22-422-4212 OVERTIME	33.13	1,000.00
22-422-4221 SS TAX EXP	4,829.17	5,700.00
22-422-4222 TEC TAX	137.64	100.00
22-422-4223 TMRS	1,814.74	2,800.00
22-422-4225 EMP HEALTH INS	10,478.52	20,500.00
22-422-4311 SUPPLIES	1,687.33	1,500.00
22-422-4355 DUES & FEES	5,161.12	5,000.00
22-422-4411 GAS & OIL	2,004.54	2,000.00
22-422-4421 VEHICLE REPAIR & MAINT.	732.49	1,500.00
22-422-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	623.21	1,700.00
22-422-4514 TECH SUPPORT	521.00	1,000.00
22-422-4521 W/COMP	536.60	700.00
22-422-4522 GEN LIABILITY	1,057.51	1,200.00
22-422-4530 INTERNET-WEBSITES	0.00	1,500.00
22-422-4531 TELEPHONE	451.76	2,000.00
22-422-4533 UTILITY SERVICES	0.00	0.00
22-422-4580 ADMINISTRATIVE FEES	6,085.92	6,794.00
22-422-4581 LEGAL & PROFESSIONAL FEES	0.00	1,000.00
22-422-4582 ADVERTISING - MEDIA	33,554.30	39,500.00
22-422-4583 ADVERTISING - PROMO ITEMS	2,943.20	6,000.00
22-422-4585 TRAVEL EXPENSE	5,316.33	5,300.00
22-422-4587 CONT. ED / TRAINING	2,055.00	4,000.00
22-422-4588 POSTAGE	41.30	200.00
22-422-4589 MIS.C. EXPENSE	1,321.49	1,000.00
22-422-4712 SPECIAL PROJECTS	103,646.69	123,600.00
22-422-4731 OFFICE EQUIPMENT	279.95	3,600.00
22-422-4751 VEHICLE	0.00	0.00
TOTAL 22-C.V.B.	249,856.51	314,194.00

422-4211 SALARIES PERMANENT NOTES:
Based on Denise Hudson's current salary

422-4211 SALARIES CURRENT YEAR NOTES:
3% COL
Convert part-time to full-time

422-4225 EMP HEALTH INS PERMANENT NOTES:
2 employees

422-4355 DUES & FEES PERMANENT NOTES:
Texas Association of Convention and Visitors Bureau \$625
Texas Hotel and Lodging Association \$1,877
TMCN \$375/2 \$175

422-4421 VEHICLE REPAIR & MAINT. PERMANENT NOTES:
NexTraq x 1 \$240

22 -CONV. & VISITOR BUREAU

EXPENDITURES		2021-2022	2022-2023
		ACTUAL	BUDGET

422-4513	ANNUAL SOFTWARE SUBSCRIPT	CURRENT YEAR NOTES: CivicPlus Department Header \$350 Other hosting and website needs \$1,000 GoDaddy \$350
422-4530	INTERNET-WEBSITES	PERMANENT NOTES: Visit Early website Hosting and Maintenance
422-4580	ADMINISTRATIVE FEES	PERMANENT NOTES: 2% of budget for Administrative fees associated with accounting, financial services, oversite, and supervision.
422-4580	ADMINISTRATIVE FEES	CURRENT YEAR NOTES: 2% of the annual budget for administrative and financial services. \$6,794
422-4581	LEGAL & PROFESSIONAL FEES	PERMANENT NOTES: Audit/Attorney Fees
422-4712	SPECIAL PROJECTS	CURRENT YEAR NOTES: Brownwood Bass Club Tournament \$ 1,500 HPU Homecoming \$ 2,500 HPU Battle of Camp Bowie \$ 3,000 Hunters Appreciation \$ 1,600 Rod Run \$ 3,000 2023 Texas Charter School Championship \$ 3,500 Brown County Rodeo \$ 1,000 Tim Fulton Memorial Livestock show \$ 1,000 Lyric Theater \$ 2,000 Baseball/Softball State \$ 4,000 Southwest Amputee \$ 6,000 Chamber Golf \$ 4,000 High School Fishing Tournament \$ 2,500 Art Council Cinco De Mayo\$ 5,000 Tourism Events/Promo \$ 13,000 CVB Town Center Banners & Advert\$ 12,000 Music & Film Friendly City Cert \$ 2,000 Community Events \$ 5,000 Special Events (performing arts)\$ 50,000 Total \$123,600

24-VISITOR/EVENT CTR

22-424-4311	SUPPLIES	1,736.98	2,000.00
22-424-4510	FACILITY MAINTENANCE	11,628.44	4,500.00
22-424-4513	TECH SUPPORT & MAINT	70.00	0.00
22-424-4522	GEN. LIABILITY	3,089.52	3,600.00
22-424-4531	TELEPHONE	1,386.47	1,500.00
22-424-4532	ELECTRICITY	6,944.23	6,500.00

22 -CONV. & VISITOR BUREAU

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
22-424-4533 UTILITY SERVICES	5,352.88	6,500.00
22-424-4589 MISC.	391.58	2,500.00
22-424-4721 FURNITURE / APPLIANCES	723.33	6,000.00
22-424-4741 SITE IMPROVEMENTS	0.00	8,100.00
TOTAL 24-VISITOR/EVENT CTR	31,323.43	41,200.00
TOTAL EXPENDITURES	281,179.94	355,394.00
ESTIMATED BALANCE	128,638.91	(34,671.00)

25 -M.D.D. PROJECT FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2021-2022 ACTUAL	2022-2023 BUDGET
<u>REVENUE SUMMARY</u>			
	SUBTOTAL REVENUES	766,020.35	586,600.00
	FUND BAL. BROUGHT FORWARD	<u>1,296,317.00</u>	<u>1,296,317.00</u>
	TOTAL REVENUES	2,062,337.35	1,882,917.00
<u>EXPENDITURE SUMMARY</u>			
	25-M.D.D. ADMINISTRATION	195,138.72	261,095.00
	26-M.D.D. PROPERTY MGMT	36,597.02	57,800.00
	27-M.D.D. PROJECTS	<u>754,861.26</u>	<u>1,165,614.00</u>
	TOTAL EXPENDITURES	986,597.00	1,484,509.00
	REVENUES OVER/ (UNDER) EXPENDITURES	1,075,740.35	398,408.00

25 -M.D.D. PROJECT FUND

REVENUES	2021-2022 ACTUAL	2022-2023 BUDGET
25-3031 SALES TAX	789,343.56	525,000.00
25-3033 SALES TAX - ECO DEV RETURN	158,417.73	35,000.00
25-3152 LEASE/RENTAL INCOME	72,068.76	65,000.00
25-3153 FACILITY RENTAL	3,347.75	2,500.00
25-3154 COPIER/FAX CENTER INCOME	1,514.57	600.00
25-3155 UTILITY REIMBURSEMENT	8,830.17	7,500.00
25-3711 INTEREST INCOME	6,332.46	3,000.00
25-3811 MISC INCOME	150.65	18,000.00
25-3912 TRANSFER TO	0.00	0.00
25-3914 OTHER FINANCE SOURCE-NOTE PROC	0.00	0.00
25-3915 GAIN/LOSS - SALE OF PROPERTY	42,850.16	0.00
SUBTOTAL REVENUES	766,020.35	586,600.00
<u>FUND BALANCE BROUGHT FORWARD</u>		
25-2811 FUND BALANCE	1,296,317.00	1,296,317.00
TOTAL FUND BALANCE	1,296,317.00	1,296,317.00
 TOTAL REVENUES	 2,062,337.35	 1,882,917.00
 3031 SALES TAX	 PERMANENT NOTES: MDD Sales Tax	
 3031 SALES TAX	 CURRENT YEAR NOTES: 2021/2022 Est total sales tax \$3,074,720 5 yr average (-audit) \$2,070,571 2022/2023 Proj sales tax \$2,100,000 MDD Sales Tax \$ 525,000	
 3033 SALES TAX - ECO DEV RET	 CURRENT YEAR NOTES: Industrial/manufacturing sales tax collection \$75,000 \$35,000 returned	
 3152 LEASE/RENTAL INCOME	 PERMANENT NOTES: Leases at the Business Complex	
 3153 FACILITY RENTAL	 PERMANENT NOTES: Training Room Rental	
 3811 MISC INCOME	 CURRENT YEAR NOTES: Sale of 2017 Ford Explorer \$18,000	

25 -M.D.D. PROJECT FUND

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
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25-M.D.D. ADMINISTRATION

25-425-4211 SALARIES	79,021.32	86,000.00
25-425-4212 OVERTIME	0.00	0.00
25-425-4221 SS TAX EXP	5,989.75	6,600.00
25-425-4222 TEC TAX	9.00	100.00
25-425-4223 TMRS	3,155.69	3,300.00
25-425-4225 EMP. HEALTH INS	10,430.42	10,300.00
25-425-4311 SUPPLIES	439.80	2,000.00
25-425-4355 DUES & FEES	1,523.01	2,000.00
25-425-4411 GAS & OIL	1,591.09	1,500.00
25-425-4421 VEHICLE RPR & MAINT	235.90	1,000.00
25-425-4510 FACILITY MAINT.	2,400.00	0.00
25-425-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	3,247.62	5,000.00
25-425-4515 TECH SUPPORT	140.00	3,000.00
25-425-4521 W/COMP	536.60	800.00
25-425-4531 TELEPHONE	975.34	1,000.00
25-425-4580 CITY ADMIN/ACCT SERVICES	57,543.00	40,995.00
25-425-4581 LEGAL & ACCOUNTING	5,500.00	15,000.00
25-425-4582 ADVERTISING	139.00	2,000.00
25-425-4585 TRAVEL EXPENSE	5,954.08	7,000.00
25-425-4586 RECRUITMENT	13,516.19	23,000.00
25-425-4587 CONT. ED / TRAINING	440.00	2,500.00
25-425-4588 POSTAGE	0.00	500.00
25-425-4589 MISC.	1,042.91	1,000.00
25-425-4731 OFFICE EQUIPMENT	1,308.00	1,500.00
25-425-4751 VEHICLE	0.00	45,000.00
TOTAL 25-M.D.D. ADMINISTRATION	195,138.72	261,095.00

425-4211 SALARIES CURRENT YEAR NOTES:
6% Raise

425-4311 SUPPLIES PERMANENT NOTES:
Office Supplies
Copy paper, pens, etc. (not cleaning, or bathroom paper products.)

425-4355 DUES & FEES PERMANENT NOTES:
TEDC, TAVF, TCMA,

425-4421 VEHICLE RPR & MAINT PERMANENT NOTES:
NexTraq x 1 \$240

425-4513 ANNUAL SOFTWARE SUBSCRIPT PERMANENT NOTES:
Esri \$1,500
ZacTax \$ 750
Adobe Suite \$ 610

425-4513 ANNUAL SOFTWARE SUBSCRIPT CURRENT YEAR NOTES:

25 -M.D.D. PROJECT FUND

EXPENDITURES		2021-2022	2022-2023
		ACTUAL	BUDGET
	Esri	\$1,500	
	ZacTax	\$ 750	
	Adobe Suite	\$ 662	
	GoDaddy	\$ 100	
	Total	\$ 3012	
425-4515	TECH SUPPORT	PERMANENT NOTES: Online Management \$1200 IT support \$1000	
425-4531	TELEPHONE	PERMANENT NOTES: Cellphone \$800	
425-4580	CITY ADMIN/ACCT SERVICES	PERMANENT NOTES: 3% of budget for Administrative services (accounting, oversite, supervision, ect)	
425-4580	CITY ADMIN/ACCT SERVICES	CURRENT YEAR NOTES: 2% of budget for Administrative services (admin,accounting, oversite, supervision, lawn maint,ect) \$15,575 Executive Assistant/ Web and Digital Media \$25,419	
425-4581	LEGAL & ACCOUNTING	PERMANENT NOTES: City Attorney Fee 2,000 and Audit Fee 5,000	
425-4581	LEGAL & ACCOUNTING	CURRENT YEAR NOTES: Increase for Town Center Project	
425-4582	ADVERTISING	PERMANENT NOTES: ICSC and MDD advertising	
425-4585	TRAVEL EXPENSE	PERMANENT NOTES: TEDC \$1,000 ICSC FT 3-4 people \$2,000 ICSC Recon 2 people \$ \$3,000 Additional Travel \$1,000	
425-4586	RECRUITMENT	PERMANENT NOTES: Retail Coach \$20,000 Retail Live \$600.00 ICSC \$1,500 RECON \$1,500	
425-4588	POSTAGE	PERMANENT NOTES: 200 administration 300 SBIF	
425-4589	MISC.	PERMANENT NOTES: Board Member meeting expense,	

25 -M.D.D. PROJECT FUND

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
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425-4731 OFFICE EQUIPMENT	PERMANENT NOTES: Office Equipment Rental EBEC \$1400	
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425-4751 VEHICLE	CURRENT YEAR NOTES: New vehicle	
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26-M.D.D. PROPERTY MGMT

25-426-4311 SUPPLIES	1,055.33	2,500.00
25-426-4312 OFFICE COPIES	129.72	1,200.00
25-426-4510 FACILITY MAINTENANCE	4,622.67	7,500.00
25-426-4514 TECH SUPPORT	0.00	0.00
25-426-4522 GEN. LIABILITY	5,691.79	6,600.00
25-426-4531 TELEPHONE	605.28	1,000.00
25-426-4532 ELECTRICITY	11,799.59	12,000.00
25-426-4533 UTILITY SERVICES	5,279.55	5,000.00
25-426-4582 ADVERTISING / MARKETING	0.00	1,000.00
25-426-4589 MISC.	0.00	1,000.00
25-426-4721 FURNITURE / APPLIANCES	528.82	5,000.00
25-426-4741 SITE IMPROVEMENTS	6,884.27	15,000.00
TOTAL 26-M.D.D. PROPERTY MGMT	36,597.02	57,800.00

426-4311 SUPPLIES	PERMANENT NOTES: 2,500 Janitorial/Consumables	
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426-4510 FACILITY MAINTENANCE	PERMANENT NOTES: 819 Early Blvd & Business Complex	
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426-4522 GEN. LIABILITY	PERMANENT NOTES: \$200 819 Early Blvd \$600 Business Complex	
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426-4531 TELEPHONE	PERMANENT NOTES: Local and Long Distance, Internet \$4700	
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426-4533 UTILITY SERVICES	PERMANENT NOTES: Water, Sewer, Sanitation \$2000, \$3000 Gas Utility, \$500 Satellite	
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426-4589 MISC.	PERMANENT NOTES: \$450 Coffee, Hospitality	
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27-M.D.D. PROJECTS

25-427-4712 SPECIAL PROJECTS	754,861.26	1,165,614.00
TOTAL 27-M.D.D. PROJECTS	754,861.26	1,165,614.00

427-4712 SPECIAL PROJECTS	PERMANENT NOTES: Look at breaking out the special project funds into smaller defined projects with budgeted amounts. Budget adjustments could always be made in the event there is a larger project needing funding.	
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25 -M.D.D. PROJECT FUND

EXPENDITURES	2021-2022	2022-2023
	ACTUAL	BUDGET
427-4712 SPECIAL PROJECTS		
	CURRENT YEAR NOTES:	
	\$ 51,094 Debit Service Payment 405 Early Blvd.(2039)	
	\$ 61,417 Debit Service 106 1/2 Early Blvd.	
	\$ 25,603 Purchase land behind PetCo	
	\$ 7,500 Engineering Parkway Property	
	\$ 15,000 EVEC Operations	
	\$ 5,000 Local Community Economic events grant	
	\$ 30,000 Hobby Lobby Grant Last Payment 2023	
	\$ 75,000 Hteao Grant	
	\$ 75,000 second Hteao site Grant	
	\$ 300,000 Batting Cage	
	\$ 400,000 Boardwalk Construction Town Center	
	\$ 120,000 Special Projects	
	\$1,165,614 Total Line Item	
TOTAL EXPENDITURES	986,597.00	1,484,509.00
ESTIMATED BALANCE	1,075,740.35	398,408.00

40 -GEN. RFGD 2010
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2021-2022 ACTUAL	2022-2023 BUDGET
<u>REVENUE SUMMARY</u>			
SUBTOTAL REVENUES		262,950.17	336,488.00
FUND BAL. BROUGHT FORWARD		<u>76,071.00</u>	<u>76,071.00</u>
TOTAL REVENUES		339,021.17	412,559.00
<u>EXPENDITURE SUMMARY</u>			
41-GEN RFDG BOND		<u>330,850.00</u>	<u>337,226.00</u>
TOTAL EXPENDITURES		330,850.00	337,226.00
REVENUES OVER/ (UNDER) EXPENDITURES		8,171.17	75,333.00

40 -GEN. RFGD 2010

REVENUES	2021-2022	2022-2023
	ACTUAL	BUDGET
40-3012 PROPERTY TAX REVENUE	258,974.45	229,488.00
40-3013 DELEQUENT TAXES	1,644.46	0.00
40-3021 PEN & INT	1,549.11	0.00
40-3715 INTEREST INCOME	334.73	0.00
40-3811 OTHER INCOME	447.42	107,000.00
40-3914 OTHER FIN SOURCE-BOND PROCEEDS	0.00	0.00
SUBTOTAL REVENUES	262,950.17	336,488.00
FUND BALANCE BROUGHT FORWARD		
40-2815 FUND BALANCE	76,071.00	76,071.00
TOTAL FUND BALANCE	76,071.00	76,071.00
 TOTAL REVENUES	 339,021.17	 412,559.00
 3012 PROPERTY TAX REVENUE	 PERMANENT NOTES: Gen. RFGD 2010 CO	
 3012 PROPERTY TAX REVENUE	 CURRENT YEAR NOTES: Total Taxable Value 2021	\$268,591,057
	Certified Net Taxable Value 2022	\$546,792,602
	Freeze Adjusted Taxable Value	\$496,600,997
	Tax Rate 0.3597	
	Estimated Freeze adjusted revenue	\$ 1,786,274
	M&O tax	\$ 1,399,422
	50% Collection	\$ 699,711
	M&O Freeze Tax	\$ 153,736
	M&O Estimated Tax	\$ 853,477
	I&S Estimated Tax	\$ 229,488
 3811 OTHER INCOME	 CURRENT YEAR NOTES: Transfer from M&O to I&S to cover debt serviced \$107,000	
	Total Taxable Value 2021	\$268,591,057
	Certified Net Taxable Value 2022	\$546,792,602
	Freeze Adjusted Taxable Value	\$496,600,997
	Tax Rate 0.3597	
	Estimated Freeze adjusted revenue	\$ 1,786,274
	M&O tax	\$ 1,399,422
	50% Collection	\$ 699,711
	M&O Freeze Tax	\$ 153,736
	M&O Estimated Tax	\$ 853,477
	I&S Estimated Tax	\$ 229,488
	I&S Payment	-\$ 336,000
	Deficit	-\$ 106,512

40 -GEN. RFGD 2010

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
<u>41-GEN RFDG BOND</u>		
40-441-4589 MISC EXP	0.00	0.00
40-441-4912 CO'S PRINCIPLE 2010 RFDG BONDS	290,000.00	305,000.00
40-441-4913 OTHER FIN USES-BOND REFUNDING	0.00	0.00
40-441-4914 REFUNDING BOND ISSUANCE COST	0.00	0.00
40-441-4922 CO'S INT EXP. 2010 RFDG BONDS	40,350.00	31,426.00
40-441-4932 CO'S FEES 2010 RFDG BONDS	500.00	800.00
TOTAL 41-GEN RFDG BOND	<u>330,850.00</u>	<u>337,226.00</u>
TOTAL EXPENDITURES	<u>330,850.00</u>	<u>337,226.00</u>
ESTIMATED BALANCE	8,171.17	75,333.00

42 -DEBT SERVICE
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2021-2022	2022-2023
		ACTUAL	BUDGET

REVENUE SUMMARY

SUBTOTAL REVENUES	81,754.36	82,300.00
FUND BAL. BROUGHT FORWARD	0.00	0.00
TOTAL REVENUES	81,754.36	82,300.00

EXPENDITURE SUMMARY

42-PROJECT DEBT SERVICE	80,275.00	82,300.00
TOTAL EXPENDITURES	80,275.00	82,300.00
REVENUES OVER/ (UNDER) EXPENDITURES	1,479.36	0.00

42 -DEBT SERVICE

REVENUES	2021-2022	2022-2023
	ACTUAL	BUDGET
42-3012 PROPERTY TAX REVENUE	0.00	0.00
42-3013 DELQ. TAX REVENUE	0.00	0.00
42-3021 PEN & INT	0.00	0.00
42-3715 INTEREST INCOME	154.36	0.00
42-3811 OTHER INCOME	0.00	0.00
42-3912 TRANSFER TO	<u>81,600.00</u>	<u>82,300.00</u>
SUBTOTAL REVENUES	<u>81,754.36</u>	<u>82,300.00</u>
<u>FUND BALANCE BROUGHT FORWARD</u>		
42-2815 FUND BALANCE	0.00	0.00
TOTAL FUND BALANCE	0.00	0.00
 TOTAL REVENUES	 81,754.36	 82,300.00

3012 PROPERTY TAX REVENUE PERMANENT NOTES:
Visitors and Event Center property tax revenue for debt.

42 -DEBT SERVICE

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
<u>42-PROJECT DEBT SERVICE</u>		
42-442-4589 MISC EXP	0.00	0.00
42-442-4911 CERT. OF OBLIG-PRINCIPAL	45,000.00	45,000.00
42-442-4921 CERT. OF OBLIG. INT. EXP	34,975.00	37,000.00
42-442-4931 CERT. OF OBLIG. FEES	<u>300.00</u>	<u>300.00</u>
TOTAL 42-PROJECT DEBT SERVICE	80,275.00	82,300.00
TOTAL EXPENDITURES	80,275.00	82,300.00
ESTIMATED BALANCE	1,479.36	0.00

50 -WATER FUND
BUDGET SUMMARY

ACCT #	ACCOUNT NAME	2021-2022 ACTUAL	2022-2023 BUDGET
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REVENUE SUMMARY

SUBTOTAL REVENUES		1,538,119.94	1,509,668.00
FUND BAL. BROUGHT FORWARD		<u>395,203.00</u>	<u>395,203.00</u>
TOTAL REVENUES		1,933,322.94	1,904,871.00

EXPENDITURE SUMMARY

51-WATER DEPARTMENT		<u>1,286,382.39</u>	<u>1,891,965.00</u>
TOTAL EXPENDITURES		1,286,382.39	1,891,965.00
REVENUES OVER/ (UNDER) EXPENDITURES		646,940.55	12,906.00

50 -WATER FUND

REVENUES	2021-2022 ACTUAL	2022-2023 BUDGET
50-3211 WATER SALES	1,480,426.31	1,375,000.00
50-3212 TAPS	12,200.00	2,000.00
50-3220 LATE FEES	28,800.00	25,000.00
50-3712 INTEREST INCOME	1,600.50	1,800.00
50-3812 OTHER INCOME	15,093.13	6,000.00
50-3912 TRANSFER TO	0.00	99,868.00
SUBTOTAL REVENUES	1,538,119.94	1,509,668.00
FUND BALANCE BROUGHT FORWARD		
50-2810 EARNINGS CURRENT YEAR	0.00	0.00
50-2811 RETAINED EARNINGS-RESTRICTED	0.00	0.00
50-2812 FUND BALANCE	395,203.00	395,203.00
50-2813 RESERVE EQUIP. PURCHASE	0.00	0.00
TOTAL FUND BALANCE	395,203.00	395,203.00

TOTAL REVENUES 1,933,322.94 1,904,871.00

3211 WATER SALES PERMANENT NOTES:
 WATER MINIMUM RATE \$25.00
 Per 1,000 0<5,000 \$ 7.95
 Per 1,000 5000<10,000 \$ 8.35
 Per 1,000 over 10,000 \$ 9.25

3211 WATER SALES CURRENT YEAR NOTES:
 Brown County Water District increase wholesale rates on water by 20% to serviced a 21.29% increase to their budget for increased operational cost some of which assoicated to zebra mussels.
 Increase base rate to \$31.50 per month per meter to cover this BCWID increase.

3912 TRANSFER TO CURRENT YEAR NOTES:
 BUDGET AMENDMENT - TRANSFER OF APRA FUNDS
 METER SETS PURCHASE

50 -WATER FUND

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
<u>51-WATER DEPARTMENT</u>		
50-451-4111 WATER PURCHASE	342,917.49	363,600.00
50-451-4151 ELECTRICITY	21,055.98	18,000.00
50-451-4211 SALARIES	234,269.87	273,000.00
50-451-4212 OVERTIME	13,116.02	15,000.00
50-451-4221 SS TAX EXP	18,656.32	21,000.00
50-451-4222 TEC TAX	195.76	100.00
50-451-4223 TMRS	9,187.03	9,200.00
50-451-4225 EMP. HEALTH INS	37,310.22	51,500.00
50-451-4311 SUPPLIES	18,601.72	20,000.00
50-451-4315 UNIFORMS	3,763.65	4,000.00
50-451-4355 DUES & FEES	7,894.20	8,500.00
50-451-4411 GAS & OIL	20,217.65	15,500.00
50-451-4421 VEHICLE RPR & MAINT	6,676.20	8,000.00
50-451-4510 FACILITY MAINT.	12,700.64	28,000.00
50-451-4512 EQUIPMENT RPR & MAINT	3,523.91	10,000.00
50-451-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	22,929.62	27,000.00
50-451-4514 SYSTEM RPR	52,648.04	174,000.00
50-451-4515 TECH SUPPORT	543.50	1,500.00
50-451-4521 W/COMP	10,195.40	5,500.00
50-451-4522 GEN LIA	12,337.95	14,100.00
50-451-4531 TELEPHONE	4,097.58	4,600.00
50-451-4533 NATURAL GAS	812.05	1,000.00
50-451-4550 BAD DEBTS / COLLECTION FEES	2,199.83	3,500.00
50-451-4581 LEGAL & ACCT	1,750.00	1,750.00
50-451-4582 ADVERTISING	0.00	500.00
50-451-4583 RETURN CHECKS	783.26	0.00
50-451-4587 CONT. EDUCATION	5,422.62	8,000.00
50-451-4588 POSTAGE	6,482.30	6,000.00
50-451-4589 MISC	1,782.52	1,500.00
50-451-4741 EQUIP GENERAL	134,866.81	58,000.00
50-451-4742 SYSTEM IMPROVEMENTS	66,061.25	219,868.00
50-451-4751 VEHICLE	0.00	62,000.00
50-451-4800 380 AGREEMENT	25,500.00	26,400.00
50-451-4820 ADMIN/FACILITY USE FEE	33,573.00	33,297.00
50-451-4911 TRANSFER FROM	0.00	0.00
50-451-4912 CO'S PRINCIPLE SERIES 2009	0.00	250,000.00
50-451-4921 CO'S INTEREST	153,950.00	147,750.00
50-451-4931 CO'S FEES	300.00	300.00
TOTAL 51-WATER DEPARTMENT	1,286,382.39	1,891,965.00

451-4111 WATER PURCHASE PERMANENT NOTES:
Payment to BCWID for treated water and Debit Service

451-4111 WATER PURCHASE CURRENT YEAR NOTES:
Brown County Water Improvement District Increased their
whole sale water rate from \$1.7525 per 1000
gallons to \$2.0637 a 19.91% change.

50 -WATER FUND

EXPENDITURES		2021-2022	2022-2023
		ACTUAL	BUDGET
		2020/2021 122,901,407*\$1.7209/1000 = \$211,501 2021/2022 122,901,407*\$1.7525/1000 = \$215,385 2022/2023 122,901,407*\$2.0637/1000 = \$253,631 BCWID debt for new treatment plant \$7100*12 \$85,200	
451-4211	SALARIES	PERMANENT NOTES: 5 full-time employees 1 part-time	
451-4211	SALARIES	CURRENT YEAR NOTES: 1 new FT position for Public Works Admin Asst., 1 Crew Chief Position 3% COL raise	
451-4212	OVERTIME	PERMANENT NOTES: On call person receives 1 hour per week night for on call and 3 hours total for Sat and Sun	
451-4223	TMRS	PERMANENT NOTES: Total salary X 0.0357%	
451-4225	EMP. HEALTH INS	CURRENT YEAR NOTES: 5 employees	
451-4311	SUPPLIES	PERMANENT NOTES: Water Distribution supplies and minor materials.	
451-4355	DUES & FEES	PERMANENT NOTES: Water samples, Postage Permit, License Renewal (Water/Sewer) Texas Department of Health, TCEQ fees	
451-4411	GAS & OIL	PERMANENT NOTES: Fuel for vehicles and equipment	
451-4421	VEHICLE RPR & MAINT	PERMANENT NOTES: Vehicle repairs (tire, breaks, misc) NexTraq x 6 \$1440	
451-4510	FACILITY MAINT.	PERMANENT NOTES: Repairs to pumpstation, or utility building	
451-4510	FACILITY MAINT.	CURRENT YEAR NOTES: \$ 6,500 general repairs \$20,000 Fencing for the shop	
451-4512	EQUIPMENT RPR & MAINT	PERMANENT NOTES: Equipment repair	
451-4513	ANNUAL SOFTWARE SUBSCRIPT	PERMANENT NOTES: Incode \$4500, Hach maint agreement \$3500, \$2,800 ESRI, \$2000 for fees associated	

50 -WATER FUND

EXPENDITURES		2021-2022	2022-2023
		ACTUAL	BUDGET
with GIS layer construction, Badger meter reading software maint. agreement \$650, Cellular Meter \$1,600, Eco Wireless \$425			
451-4513	ANNUAL SOFTWARE SUBSCRIPT	CURRENT YEAR NOTES:	
		MyGov	\$ 4,080
		ESRI	\$ 3,700
		INCODE	\$ 1,300
		Badger/Beacon	\$ 9,262
		HACH	\$ 3,400
		GIS Const	\$ 3,000
		GoDaddy	\$ 820
		Total	\$25,562
451-4514	SYSTEM RPR	PERMANENT NOTES:	
		Major Repairs to our water system	
451-4514	SYSTEM RPR	CURRENT YEAR NOTES:	
		\$ 2,050 Service and Inspection Water Pumps	
		\$20,000 Install 10 water valves as need identified	
		\$27,000 Install elevated tower mixer	
		\$ 5,000 Repair CHL injector at the pump station	
		\$10,000 Install automatic flushing valves as need identified	
		\$60,000 Replace 200 transmitters and encoders	
		\$50,000 General Repairs	
451-4533	NATURAL GAS	PERMANENT NOTES:	
		Heating Natural Gas	
451-4581	LEGAL & ACCT	PERMANENT NOTES:	
		Annual Disclosure \$1750	
451-4582	ADVERTISING	PERMANENT NOTES:	
		Job Postings	
451-4587	CONT. EDUCATION	CURRENT YEAR NOTES:	
		\$2,000 Tyler Connect conference 2023 (Augustine)	
451-4588	POSTAGE	PERMANENT NOTES:	
		Water bill, Water report	
451-4741	EQUIP GENERAL	PERMANENT NOTES:	
		Equipment payment annually \$34,631.94 2017 and 2018 split with Streets \$17,500	
451-4741	EQUIP GENERAL	CURRENT YEAR NOTES:	
		Sweeper Use Fee \$18,500	
		UseFee for Equpt Purchase 2021 \$26,500	
		Dumptruck	
		Water Tapping Kit \$3000	

50 -WATER FUND

EXPENDITURES		2021-2022 ACTUAL	2022-2023 BUDGET
		36" Bucket for Backhoe Welder \$8,000	\$2,000
451-4742	SYSTEM IMPROVEMENTS	CURRENT YEAR NOTES: ARPA FUNDS \$99,868 APPROVED PURCHASE OF WATER METER SETS	
451-4751	VEHICLE	CURRENT YEAR NOTES: Truck, Utility Bed, decal, and Equip	
451-4800	380 AGREEMENT	PERMANENT NOTES: Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 85 for 7 years \$42,500 for 85 units. Split between water,sewer,sanitation Obligation Complete 2026	
451-4800	380 AGREEMENT	CURRENT YEAR NOTES: Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 85 for 7 years \$42,500 for 85 units. Split between water,sewer,sanitation Obligation Complete 2026	
451-4820	ADMIN/FACILITY USE FEE	PERMANENT NOTES: Admin Fee for the facility use. Fire Department Street Department Water Department Sewer Department	
451-4820	ADMIN/FACILITY USE FEE	CURRENT YEAR NOTES: 2% Admin, finance, HR, and facility fees \$33,297	
451-4912	CO'S PRINCIPLE SERIES 200	PERMANENT NOTES: End Date 2035	
TOTAL EXPENDITURES		1,286,382.39	1,891,965.00
ESTIMATED BALANCE		646,940.55	12,906.00

60 -SEWER FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2021-2022 ACTUAL	2022-2023 BUDGET
<u>REVENUE SUMMARY</u>			
	SUBTOTAL REVENUES	760,837.23	755,000.00
	FUND BAL. BROUGHT FORWARD	<u>139,235.00</u>	<u>139,235.00</u>
	TOTAL REVENUES	900,072.23	894,235.00
<u>EXPENDITURE SUMMARY</u>			
	61-SEWER DEPARTMENT	547,876.37	830,633.00
	62-AGRICULTURE	<u>47,311.36</u>	<u>56,500.00</u>
	TOTAL EXPENDITURES	595,187.73	887,133.00
	REVENUES OVER/ (UNDER) EXPENDITURES	304,884.50	7,102.00

60 -SEWER FUND

REVENUES	2021-2022 ACTUAL	2022-2023 BUDGET
60-3311 SEWER SALES	627,558.18	600,000.00
60-3312 TAPS	7,100.00	1,500.00
60-3313 PLUMBING PERMITS	4,150.00	3,000.00
60-3322 AGRICULTURE INCOME	81,640.00	58,500.00
60-3712 INTEREST-BANK/TEXAS	2,135.63	0.00
60-3713 INTEREST INCOME	771.14	500.00
60-3813 OTHER INCOME	3,520.00	0.00
60-3912 TRANSFER TO	33,962.28	91,500.00
SUBTOTAL REVENUES	760,837.23	755,000.00
<u>FUND BALANCE BROUGHT FORWARD</u>		
60-2810 RETAINED EARNINGS	0.00	0.00
60-2811 RETAINED EARNINGS-RESTRICTED	0.00	0.00
60-2813 FUND BALANCE	139,235.00	139,235.00
TOTAL FUND BALANCE	139,235.00	139,235.00
=====	=====	=====
TOTAL REVENUES	900,072.23	894,235.00
=====	=====	=====
3311 SEWER SALES	PERMANENT NOTES: SEWER MINIMUM RATE \$18.50 Per 1,000 3,000 to 10,000 \$ 4.20 ceiling \$47.90	
3311 SEWER SALES	CURRENT YEAR NOTES: No changes in rates for 2022/2023	
3322 AGRICULTURE INCOME	CURRENT YEAR NOTES: 900 bales at \$65 per bale \$58,500	
3912 TRANSFER TO	CURRENT YEAR NOTES: TRANSFER ARPA FUNDS PURCHASE OF IRRIGATION PUMP/BARGE WITH PUMP VALVE REPAIR/UPGRADE	

60 -SEWER FUND

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
<u>61-SEWER DEPARTMENT</u>		
60-461-4151 ELECTRICITY	12,993.53	11,000.00
60-461-4211 SALARIES	111,245.69	120,200.00
60-461-4212 OVERTIME	13,918.60	10,000.00
60-461-4221 SS TAX EXP	9,394.49	9,500.00
60-461-4222 TEC TAX	26.97	100.00
60-461-4223 TMRS	4,964.94	4,600.00
60-461-4225 EMP HEALTH INS.	29,929.37	31,000.00
60-461-4311 SUPPLIES	2,283.51	3,000.00
60-461-4315 UNIFORMS	2,258.97	2,400.00
60-461-4355 DUES & FEES	2,492.00	3,000.00
60-461-4411 GAS & OIL	11,317.63	10,600.00
60-461-4421 VEHICLE RPR & MAINT	4,152.22	7,500.00
60-461-4510 FACILITY MAINTENANCE	0.00	3,000.00
60-461-4512 EQUIPMENT RPR & MAINT	32,006.08	34,000.00
60-461-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	76.37	0.00
60-461-4514 SYSTEM RPR	17,975.49	43,982.00
60-461-4515 TECH SUPPORT	0.00	0.00
60-461-4521 W/COMP	6,439.18	3,000.00
60-461-4522 GEN LIABILITY	11,439.71	13,100.00
60-461-4550 BAD DEBTS / COLLECTION FEES	1,004.72	0.00
60-461-4581 LEGAL & ACCT	1,750.00	4,250.00
60-461-4583 RETURN CHECKS	0.00	0.00
60-461-4587 CONT. EDUCATION	2,012.32	3,000.00
60-461-4589 MISC	1,731.47	2,000.00
60-461-4741 EQUIP GENERAL	65,440.70	120,931.00
60-461-4742 VEHICLE	0.00	62,000.00
60-461-4743 SYSTEM IMPROVEMENTS	9,877.45	55,000.00
60-461-4800 380 AGREEMENT	8,500.00	8,800.00
60-461-4820 ADMIN/FACILITY USE FEE	15,174.96	15,988.00
60-461-4911 TRANSFER FROM	0.00	0.00
60-461-4912 CO'S PRINCIPAL 2015	0.00	80,000.00
60-461-4921 CO'S INT. 2015	169,120.00	168,332.00
60-461-4931 CO'S FEES 2015	350.00	350.00
TOTAL 61-SEWER DEPARTMENT	547,876.37	830,633.00

461-4211	SALARIES	PERMANENT NOTES: 3 full-time
461-4211	SALARIES	CURRENT YEAR NOTES: 3% COL raise
461-4355	DUES & FEES	PERMANENT NOTES: TCEQ FEES \$620.000 Brown CAD Taxes \$400
461-4355	DUES & FEES	CURRENT YEAR NOTES: Godaddy \$150

60 -SEWER FUND

EXPENDITURES		2021-2022	2022-2023
		ACTUAL	BUDGET
		Agsense	\$
461-4421	VEHICLE RPR & MAINT	PERMANENT NOTES: NexTraq x 8 \$1920	
461-4512	EQUIPMENT RPR & MAINT	PERMANENT NOTES: General Repairs	
461-4512	EQUIPMENT RPR & MAINT	CURRENT YEAR NOTES: NA-Lab BOD Test \$2,800 ANA-Lab Soil Samples \$4,500 Auger Repairs \$7,000 General equipment/pump repair and maintenance	
461-4514	SYSTEM RPR	PERMANENT NOTES: General repairs to the sewer system	
461-4514	SYSTEM RPR	CURRENT YEAR NOTES: WWTP LINER REPAIRS / JM ENGINEERING \$8,982	
461-4581	LEGAL & ACCT	PERMANENT NOTES: Single Audit \$2500 1/2 Annual Disclosure \$1750	
461-4587	CONT. EDUCATION	PERMANENT NOTES: Water/Sewer lic. CE training	
461-4589	MISC	PERMANENT NOTES: Facility maintenance or unexpected repairs	
461-4741	EQUIP GENERAL	CURRENT YEAR NOTES: Use Fees for Mini, Dumptruck2 Trench Compactor \$26,500 Use fees for Sweeper \$ 9,250 BUDGET AMENDMENT ADDED \$85,181 ARPA FUNDS PURCHASE WWTP IRRIGATION PUMP/BARGE	
461-4742	VEHICLE	CURRENT YEAR NOTES: 1 Chevrolet 4x4 2500 Sewer \$62,000	
461-4743	SYSTEM IMPROVEMENTS	PERMANENT NOTES: New or rebuilt sewer lines and infrastructure	
461-4800	380 AGREEMENT	PERMANENT NOTES: Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 85 for 7 years \$42,500 for 85 units. Split between water, sewer, sanitation Obligation Complete 2026	

60 -SEWER FUND

EXPENDITURES		2021-2022 ACTUAL	2022-2023 BUDGET
461-4800	380 AGREEMENT	CURRENT YEAR NOTES: Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 85 for 7 years \$42,500 for 85 units. Split between water, sewer, sanitation Obligation Complete 2026	
461-4820	ADMIN/FACILITY USE FEE	PERMANENT NOTES: Admin Fee for use of facility Fire Department Street Department Water Department Sewer Department	
461-4820	ADMIN/FACILITY USE FEE	CURRENT YEAR NOTES: 2% overall budget for admin, finance, HR, and facility fee. \$15,988	
461-4912	CO'S PRINCIPAL 2015	PERMANENT NOTES: End Date 2034	
62-AGRICULTURE			
60-462-4211	SALARIES	2,743.33	3,500.00
60-462-4221	SS TAX EXP	27.75	0.00
60-462-4311	SUPPLIES	35,638.39	45,000.00
60-462-4512	EQUIPMENT RPR & MAINT	5,595.89	5,000.00
60-462-4513	ANNUAL SOFTWARE SUBSCRIPT FEES	0.00	0.00
60-462-4514	TECH SUPPORT	0.00	0.00
60-462-4741	EQUIPMENT GENERAL	0.00	0.00
60-462-4742	SITE IMPROVEMENTS	0.00	0.00
60-462-4745	CONTRACT LABOR	3,306.00	3,000.00
TOTAL 62-AGRICULTURE		47,311.36	56,500.00
462-4311	SUPPLIES	CURRENT YEAR NOTES: Pre emergant, Fertilizer, hay wrap	
462-4512	EQUIPMENT RPR & MAINT	CURRENT YEAR NOTES: BALER SERVICE \$1,000 TRACTOR SERVICES \$2,400 CUTTER BLADES \$ 500 GENERAL REPAIRS \$1,100	
TOTAL EXPENDITURES		595,187.73	887,133.00
ESTIMATED BALANCE		304,884.50	7,102.00

70 -SANITATION FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2021-2022 ACTUAL	2022-2023 BUDGET
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REVENUE SUMMARY

SUBTOTAL REVENUES	603,826.67	583,250.00
FUND BAL. BROUGHT FORWARD	<u>159,319.00</u>	<u>137,169.00</u>
TOTAL REVENUES	763,145.67	720,419.00

EXPENDITURE SUMMARY

71-SANITATION DEPARTMENT	<u>610,393.75</u>	<u>649,424.00</u>
TOTAL EXPENDITURES	610,393.75	649,424.00
REVENUES OVER/ (UNDER) EXPENDITURES	152,751.92	70,995.00

70 -SANITATION FUND

REVENUES	2021-2022 ACTUAL	2022-2023 BUDGET
70-3411 SANITATION SERVICE	516,710.09	510,000.00
70-3412 CONTRACT SERVICES	68,875.00	73,000.00
70-3714 INTEREST INCOME	171.88	100.00
70-3814 OTHER INCOME	996.71	150.00
70-3912 TRANSFER TO	<u>17,072.99</u>	<u>0.00</u>
SUBTOTAL REVENUES	<u>603,826.67</u>	<u>583,250.00</u>
<u>FUND BALANCE BROUGHT FORWARD</u>		
70-2812 RETAINED EARNINGS	0.00	0.00
70-2813 RES FOR TRUCK PURCHASE	93,600.00	71,450.00
70-2814 FUND BALANCE	<u>65,719.00</u>	<u>65,719.00</u>
TOTAL FUND BALANCE	<u>159,319.00</u>	<u>137,169.00</u>

TOTAL REVENUES	763,145.67	720,419.00
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3411	SANITATION SERVICE	CURRENT YEAR NOTES: 14% increase to rates from Brownwood. Add \$1 to all sanitation base rates.
3412	CONTRACT SERVICES	PERMANENT NOTES: Blanket Contract renewed until 09/2027
3412	CONTRACT SERVICES	CURRENT YEAR NOTES: Blanket Contract renewed 07/2022 through 09/2027 can rate increase to \$32 residential and \$55 commercial

70 -SANITATION FUND

EXPENDITURES	2021-2022 ACTUAL	2022-2023 BUDGET
<u>71-SANITATION DEPARTMENT</u>		
70-471-4131 LANDFILL FEES	113,283.02	137,000.00
70-471-4211 SALARIES	150,375.04	160,000.00
70-471-4212 OVERTIME	1,164.26	5,000.00
70-471-4221 SS TAX EXP	11,495.67	12,500.00
70-471-4222 TEC TAX	195.81	100.00
70-471-4223 TMRS	5,231.67	5,000.00
70-471-4225 EMP HEALTH INS	41,387.35	41,000.00
70-471-4311 SUPPLIES	1,013.15	1,500.00
70-471-4315 UNIFORMS	3,220.86	4,400.00
70-471-4411 GAS & OIL	39,729.61	22,000.00
70-471-4421 VEHICLE RPR & MAINT	45,944.97	50,000.00
70-471-4510 FACILITY MAINTENANCE	0.00	1,000.00
70-471-4512 EQUIPMENT RPR & MAINT	10,060.10	10,000.00
70-471-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	0.00	0.00
70-471-4514 TECH SUPPORT	0.00	0.00
70-471-4521 W/COMP	10,195.40	5,500.00
70-471-4522 GEN LIABILITY	6,613.23	6,850.00
70-471-4550 BAD DEBTS / COLLECTION FEES	1,084.03	0.00
70-471-4583 RETURN CHECKS	0.00	0.00
70-471-4589 MISC.	593.34	1,500.00
70-471-4741 EQUIP GENERAL	50,960.71	58,550.00
70-471-4771 TRUCK	98,005.53	106,000.00
70-471-4800 380 AGREEMENT	8,500.00	8,800.00
70-471-4820 ADMIN/FACILITY USE FEE	11,340.00	12,724.00
70-471-4911 TRANSFER FROM	0.00	0.00
TOTAL 71-SANITATION DEPARTMENT	610,393.75	649,424.00

471-4131 LANDFILL FEES PERMANENT NOTES:
Beginning 10/01/22
\$11,500 for abatement disposal fees
\$9,700 for Blanket solid waste disposal

471-4131 LANDFILL FEES CURRENT YEAR NOTES:
14% increase to rates from Brownwood. \$46 per ton

471-4211 SALARIES PERMANENT NOTES:
3 full-time
1 part-time

471-4211 SALARIES CURRENT YEAR NOTES:
3% COL

471-4315 UNIFORMS PERMANENT NOTES:
4 employees, \$825/employee

471-4315 UNIFORMS CURRENT YEAR NOTES:
\$825/employee x 5

70 -SANITATION FUND

EXPENDITURES		2021-2022 ACTUAL	2022-2023 BUDGET
471-4421	VEHICLE RPR & MAINT	PERMANENT NOTES: Vehicle repairs NexTraq x 6 \$1440	
471-4512	EQUIPMENT RPR & MAINT	PERMANENT NOTES: Dumpster repairs,trailer repairs,	
471-4589	MISC.	CURRENT YEAR NOTES: Godaddy \$150	
471-4741	EQUIP GENERAL	PERMANENT NOTES: Street Sweeper 5 year note \$165,000 \$37K per year 18,500 water \$9,250 sewer \$9,250 sanitation	
471-4741	EQUIP GENERAL	CURRENT YEAR NOTES: Street Sweeper Use Fee \$ 9,250 19 new metal dumpsters \$1200 each \$22,800 Use Fee Dumptruck2 mini \$26,500	
471-4771	TRUCK	CURRENT YEAR NOTES: 2019 Rearload Residential Trash Truck \$45,842 5 yrs 2025 2023 New Trash Truck \$60,000 7 yrs 2029	
471-4800	380 AGREEMENT	PERMANENT NOTES: Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 85 for 7 years \$42,500 for 85 units. Split between water,sewer,sanitation Obligation Complete 2026	
471-4800	380 AGREEMENT	CURRENT YEAR NOTES: Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 85 for 7 years \$42,500 for 85 units. Split between water,sewer,sanitation Obligation Complete 2026	
471-4820	ADMIN/FACILITY USE FEE	CURRENT YEAR NOTES: 2% Admin,finance,HR, and facility fee 12,724	
		PERMANENT NOTES: 2019 Sideload Residential Trash Truck \$58,263 5yrs 2020 Rearload Residential Trash Truck \$45,200 5 yrs Total \$103,463	
TOTAL EXPENDITURES		610,393.75	649,424.00
ESTIMATED BALANCE		152,751.92	70,995.00

80 - PROPERTY MANAGEMENT
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2021-2022 ACTUAL	2022-2023 BUDGET
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REVENUE SUMMARY

SUBTOTAL REVENUES	30,620.81	33,100.00
FUND BAL. BROUGHT FORWARD	<u>13,473.00</u>	<u>13,473.00</u>
TOTAL REVENUES	44,093.81	46,573.00

EXPENDITURE SUMMARY

81- PROPERTY MANAGEMENT	<u>33,324.00</u>	<u>33,000.00</u>
TOTAL EXPENDITURES	33,324.00	33,000.00
REVENUES OVER/ (UNDER) EXPENDITURES	10,769.81	13,573.00

80 -PROPERTY MANAGEMENT

REVENUES	2021-2022 ACTUAL	2022-2023 BUDGET
80-3141 SALE OF PROPERTY	0.00	0.00
80-3142 SALE OF EQUIPMENT	0.00	0.00
80-3152 RENTAL INCOME	30,540.00	33,000.00
80-3711 INTEREST INCOME	80.81	100.00
80-3811 OTHER INCOME	0.00	0.00
80-3912 TRSF TO	0.00	0.00
80-3913 MCSB NOTE PYMT -ROSS PROP	0.00	0.00
SUBTOTAL REVENUES	30,620.81	33,100.00
<u>FUND BALANCE BROUGHT FORWARD</u>		
80-2810 TRANSFER TO/FROM GENERAL	0.00	0.00
80-2815 FUND BALANCE	13,473.00	13,473.00
TOTAL FUND BALANCE	13,473.00	13,473.00
 TOTAL REVENUES	 44,093.81	 46,573.00

3152 RENTAL INCOME PERMANENT NOTES:
Solaris Building

80 -PROPERTY MANAGEMENT

EXPENDITURES	2021-2022	2022-2023
	ACTUAL	BUDGET
<u>81- PROPERTY MANAGEMENT</u>		
80-481-4510 PROPERTY MAINTENANCE	0.00	0.00
80-481-4582 ADVERTISING	0.00	0.00
80-481-4589 MISC. EXPENSE	0.00	0.00
80-481-4742 PROPERTY IMPROVEMENTS	0.00	0.00
80-481-4820 DEBT SERVICE- MCSB	0.00	0.00
80-481-4821 RFD GRANT TX DEPT AG	33,324.00	33,000.00
80-481-4910 TRANSFER TO GENERAL	0.00	0.00
80-481-4920 DEPRECIATION EXPENSE	0.00	0.00
80-481-4921 INTEREST EXPENSE	0.00	0.00
TOTAL 81- PROPERTY MANAGEMENT	33,324.00	33,000.00
TOTAL EXPENDITURES	33,324.00	33,000.00
ESTIMATED BALANCE	10,769.81	13,573.00

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