

CITY OF DIBOLL

Fiscal Year 2021-2022

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$90,971, which is a 7.12 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$60,096.

The Members of the governing body voted on the Budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.616544/100	\$0.630000/100
No-New-Revenue Tax Rate:	\$0.598302/100	\$0/100
No-New-Revenue Maintenance & Operations Tax	\$0.527632/100	\$0/100
Voter-Approval Tax Rate:	\$0.616544/100	\$0/100
Debt Rate:	\$0.062341/100	\$0.077795/100

Total debt obligation for CITY OF DIBOLL secured by property taxes:
\$1,845,000



CITY OF DIBOLL

2021-2022 Fiscal Year Budget

400 Kenley, Diboll TX 75941
phone: 936-829-4757
Fax: 936-829-1179

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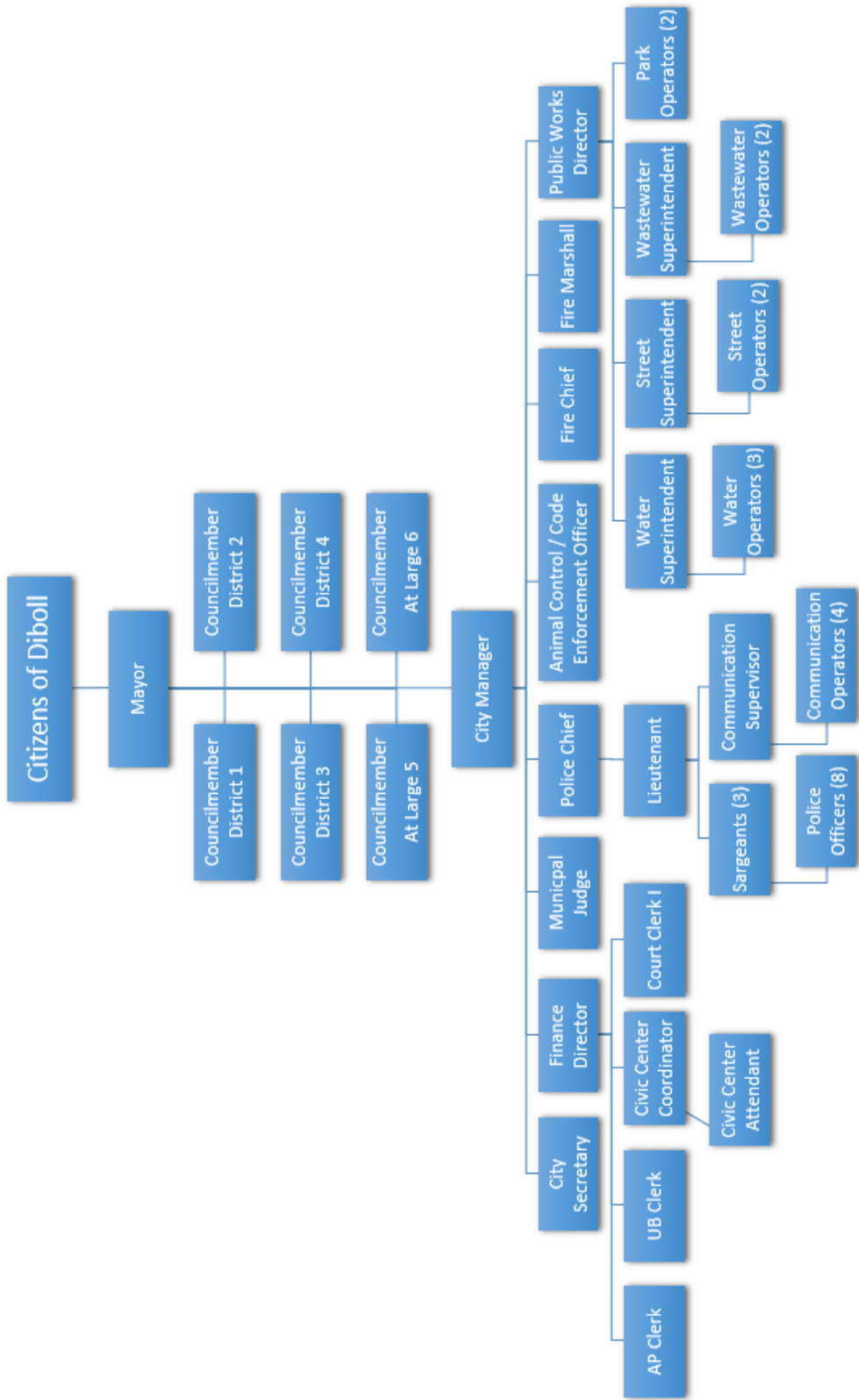
**CITY OF DIBOLL
FY2022 BUDGET
CALENDAR OF EVENTS**

DATE	ACTION	RESPONSIBILITY	DESCRIPTION
May 31, 2021 - June 4, 2021	FY 2021 Revised Revenue Estimates and Budget Expenditure	City Manager, Finance Director	Completed Revenue estimates and current year annualized Expenditures fo FY 2021
June 7, 2021 - June 11, 2021	FY 2022 Proposed Revenue and Budget Expenditures	City Manager, Finance Director	Completed Revenue & Expenditure forecasts for FY 2022
June 14, 2021	Departmental FY 2021 Budget and Supplemental Request	City Manger, Finance Director, Department Heads	City Manager and Finance Director to meet with each Department Head to review departmental
June 14, 2021 - June 18, 2021	FY 2021 Mid-Year Budget Amendment	City Manager, Finance Director	Finalize Mid-Year Budget Amendment
June 21, 2021 - June 25, 2021	FY 2022 Budget Instruction Manual	Finance Director	Completed Budget Instruction Manual for FY 2022 to Department Heads
June 28, 2021 - July 2, 2021	Departmental FY 2022 Budget Pages	Department Heads	Completed Departmental Budget Pages for FY 2022
July 2, 2021	Completed Departmental FY 2022 Budget Pages to Finance Director	Deparment Heads	Completed Departmental FY 2022 Budget Pages with explanation and supporting doucmentation to Finance Director
July 13, 2021	FY 2021 Mid-Year Budget Amendment to Council	City Manager, Finance Director	Presentation of FY 2021 Revised Budget, Mid Year Budget Amendment to City Council
July 15, 2021	FY 2022 Budget Draft	City Manager, Finance Director, Mayor	Completed FY 2022 Budget Draft
July 20, 2021	FY 2022 Council Budget Workshops	City Council, City Secretary, City Manager, Finance Director, Department Heads	Council review of departmental budget requests
July 25, 2021 (by July 31, 2021)	Receive Certified Property Values	Finance Director	Complete Ad Valorem revenue projections for FY 2022 Budget
August 7, 2021	No-new revenues and voter-approval Tax Rates Published	City Secretary, Finance Director	The effective tax rate for FY 2022 is published in the local newspaper and City's website. Tex. Tax Code 26.04 (e)
August 10, 2021	File Draft Budget	City Secretary, Finance Director	A copy of the FY 2022 Draft Budget is filed with the municipal clerk and is available for inspection by the public and published on the City's website
	Discussion and Vote on Proposed Tax Rate	City Council	Discussion and record vote of Council for the Proposed Tax Rate per Tax Code 26.06 (b-2)

August 30, 2021	Publish notice of Budget Hearing	City Secretary	Publish notice of budget hearing in local newspaper and City's website
	Notice of Proposed Tax Rate	City Secretary, Finance Director	1st ¹ / ₄ Page notice in local newspaper and City's website published at least 7 days before
September 14, 2021	Budget Submission to Council	City Manager	Draft Budget and transmittal letter submitted to council
	Public Hearing (<i>requires 72hr Open Meeting Notice</i>)	City Council, City Secretary	A public hearing held by council to receive public input regarding FY 2022 Operating Budget
	1 st reading of Budget Ordinance (<i>requires 72hr Open Meeting Notice</i>)	City Council	First reading of Budget Ordinance
	1 st Public Hearing on Tax Rate	City Council	First public hearing on proposed tax rate
	1 st Reading of Tax Rate Ordinance	City Council	First reading of Tax Rate Ordinance
September 21, 2021	2 nd reading of Budget Ordinance (<i>requires 72hr Open Meeting Notice</i>)	City Council	Second reading of Budget Ordinance and adoption
	2 nd Reading of Tax Rate Ordinance	City Council	Second reading of Tax Rate Ordinance and adoption
October 31, 2021	Distribution of Final Budget Document	City Secretary, Finance Director	Final Budget Document published and distributed



**CITY OF DIBOLL
ORGANIZATIONAL CHART**





City of Diboll FY 2022 Department Declarations

Fund: Utility
Department: Wastewater

Mission Statement

The mission of the Wastewater Department is to serve the community by treating the wastewater in a safe and cost effective manner. The wastewater department strives to meet all requirements set by TCEQ.

Description of Services

Process control
Testing
Sampling
Sludge disposal
Equipment maintenance
Maintain sewer plant
Maintain lift stations
TCEQ reporting
Train employees
Assist other departments
Process time for payroll
Grounds keeping
Process employee uniforms

FY 2022 Goals

Keep the sewer plant and equipment running properly to stay in compliance with TCEQ.



City of Diboll FY 2022 Department Declarations

Fund: Utility
Department: Water

Mission Statement

The Water and Sewer Department is a customer service organization responsible for the treatment and distribution of high quality H₂O, and disposal of wastewater. We will efficiently and effectively operate, protect, and manage all water infrastructure and water resources for the current and future needs of the community and the environment.

Description of Services

Install and repair water mains, fire hydrants, check valves and water service lines.

Tap water mains, sewer service taps, and performs ground excavation work. Maintains accurate records of all water well pump-age reports and logs of work performed including service orders, and accounting for time and materials used on various jobs.

Annual water use survey, water loss audit, and consumer confidence report.
Disinfectant level quarterly operating reports to meet TCEQ requirements.
Manage AMI system for reliable readings.
Maintain public water system.
Flush dead end mains to meet TCEQ requirements.

FY 2022 Goals

Continue repairing water and sewer leaks. Replace old water meters for accurate readings. Submit annual water use survey, water loss audit, and consumer confidence report. Submit disinfectant level quarterly operating reports.



City of Diboll FY 2022 Department Declarations

Fund: General
Department: Parks

Mission Statement

The City of Diboll Park and Recreation Departments mission is to champion lifelong recreation and serve as responsible stewards of the city's parks, trails, and cemeteries.

Description of Services

Mow and maintain park
Mow cemeteries
Service park restrooms
Prepare and maintain baseball fields
Trash removal
Maintain median and entrance signs
Mow all public works facilities
Mow Cityhall
Mow Police Department

FY 2022 Goals

Continue partnering with the other city departments to offer additional park enhancements to our citizens.



City of Diboll FY 2022 Department Declarations

Fund: General
Department: Street

Mission Statement

To provide a safe, efficient, and affordable system of movement of vehicle traffic through and within the city limits for residents and visitors.

Description of Services

Patch potholes
Dig ditches
Install new culverts
Replace old Culverts
Trim low hanging limbs near roadway
Replace street signs
Clean debris from catch basin inlets
Mow and weed-eat right of ways
Maintain school zone lights
Clean up week
Set up barricades on flooded roads
Put out ice melt on frozen bridges
Complete work orders
Weekly report
Monthly council reports
Edit and complete employee time
Clean and maintain shop
Projects in the park

FY 2022 Goals

Continue digging ditches between work orders. Have Eddins, Lynn St., and the north end of O.C. Scott repaired.



City of Diboll FY 2022 Department Declarations

Fund: General
Department: Police

Mission Statement

The Diboll Police Department is dedicated to serving our community through the protection of life, property and the prevention of crime. The Department will work to enforce the laws, maintain order, educate the public and provide assistance for ensuring the highest quality of life.

Description of Services

As the Police Department serves our community, we will always emphasize:

Being Service Oriented – Responsiveness to our community needs by quality of service and respect for the dignity of human spirit for all.

Enforcement of Law – Enforcement of state and municipal laws and uphold the Constitution.

Maintain Order – Through vigilance, assure the community a stable and secure environment.

Educate the Public – Enhance the public’s awareness of crime information and educate the public in crime prevention.

Provide Public Assistance – To respond to non-criminal and non-emergency concerns such as traffic control, suspicious activity, safety hazards, and any other citizen requests for assistance. To provide referral and direction to resolve non-criminal problems through local social and humanistic services.

FY 2022 Goals

To provide Officers with the necessary tools to effectively perform their jobs and create an office work environment that has a fresh and professional appearance.

To provide a better quality of investigations of crimes by adding personnel to our Criminal Investigations Division.

BALANCING WORKSHEET 10/2021-9/2022

DEPARTMENTAL FUNDS

	General Fund Balance	Utility Fund Balance	Fund Balance	TOTAL
General Govt	1,821,760.74			
Municipal Court	380,010.97			
Police	(1,464,031.54)			
Code Enforcement	(3,879.38)			
Fire	(179,787.94)			
Animal Control	(48,517.98)			
Street	(342,368.05)			
Parks	(163,186.82)			
Utility		(250,102.09)		
Wastewater		250,159.22		
Civic Center			15,031.20	
Recreation			(14,999.00)	
	(1,821,760.73)	57.14	32.20	(1,821,671.40)

GENERAL BALANCED	0.00
UTILITY BALANCED	57.14
RECREATION BALANCED	32.20
TOTAL	89.34

REVENUES & EXPENSES Overview

DEPARTMENTAL FUNDS

General Govt		2,293,912.89	687,435.95	(215,283.80)	1,821,760.74
Municipal Court		459,866.94	79,855.98	-	380,010.97
Police		-	1,464,031.54	-	(1,464,031.54)
Code Enforcement		-	3,879.38	-	(3,879.38)
Fire		-	179,787.94	-	(179,787.94)
Animal Control		-	48,517.98	-	(48,517.98)
Street		-	363,507.05	-	(363,507.05)
Parks		-	163,186.82	-	(163,186.82)
Total General Fund	844,183.00	2,753,779.83	2,990,202.63	(215,283.80)	(21,139.00)
Utility		1,945,383.00	1,565,510.09	629,975.00	(250,102.09)
Wastewater		767,140.00	516,980.78	-	250,159.22
Total Utility Fund	659,220.00	2,712,523.00	2,082,490.86	629,975.00	57.14
Civic Center		20,138.29	91,887.09	(86,780.00)	15,031.20
Recreation		30,001.00	45,000.00	-	(14,999.00)
Total Recreation Fund	(31,352.00)	50,139.29	136,887.09	(86,780.00)	32.20
	1,472,051.00	5,516,442.12	5,209,580.58	327,911.20	(21,049.66)

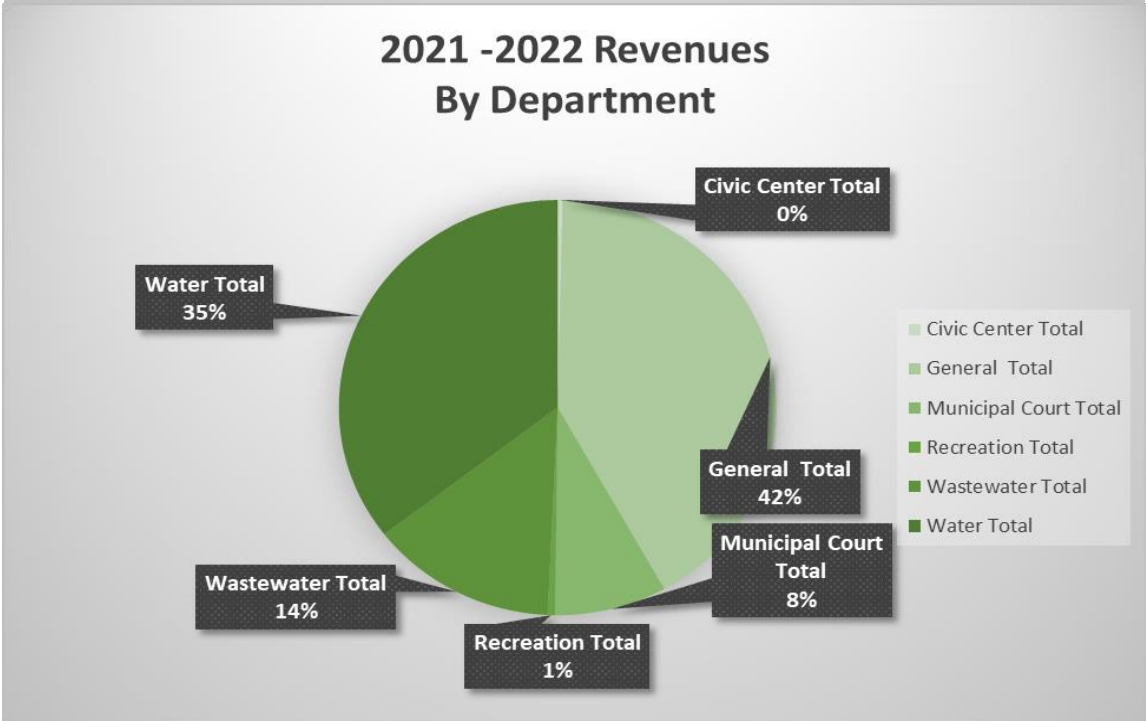
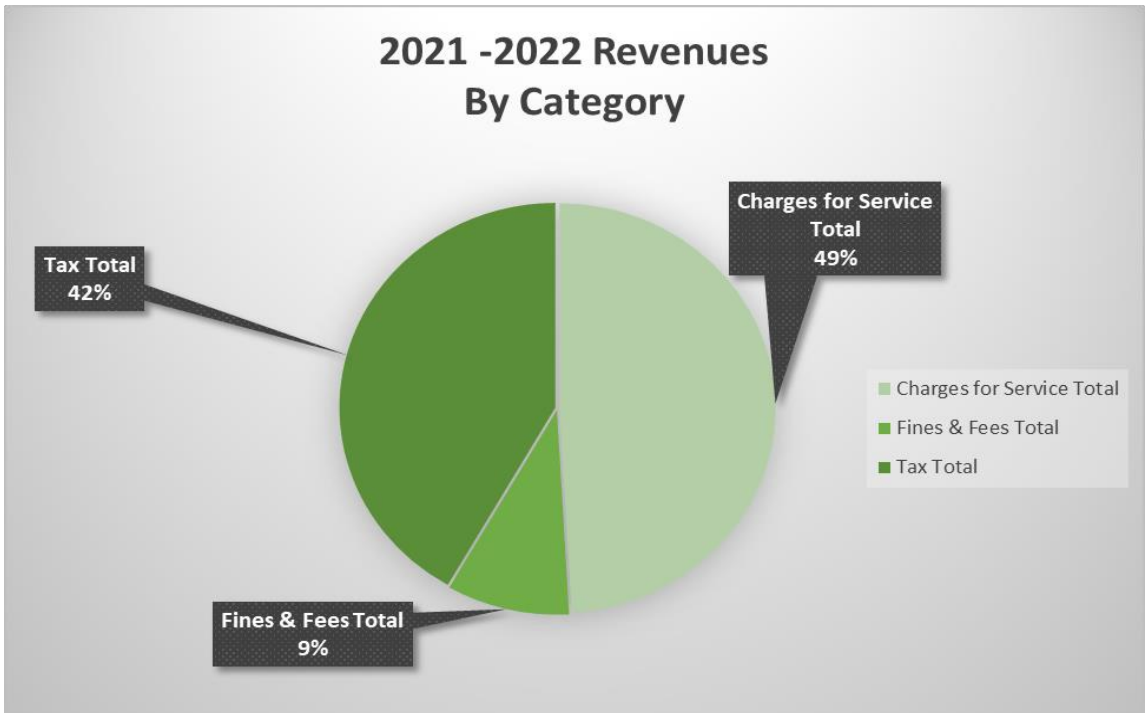
RESTRICTED REVENUE FUNDS

	FY 2020 FB	Revenues	Expenses	Transfers	To Fund Balance
Equipment Fund**	23,356.00	-	-	23,000.00	(23,000.00)
Restricted Fund**	112,830.00	114,300.00	114,300.00	-	-
Hotel/Motel Tax Fund	75,991.00	20,000.00	4,000.00	16,000.00	-
Seized Fund	15,111.00	-	-	-	-
TxCD Grant Fund	-	-	-	-	-
MC Security Fund	39,424.00	5,000.00	8,500.00	5,000.00	(8,500.00)
MC Tech Fund	23,922.00	6,000.00	5,471.00	-	529.00
PEG Fund	48,591.15	3,500.00	-	-	3,500.00
Red Light Fund	100,030.00	-	-	-	-
Debt Service Fund	115,352.00	139,768.76	517,996.76	(378,228.00)	-
Endowment Fund	-	6,316.80	-	6,316.80	-
Road Maintenance Fund	(15,119.00)	-	-	13,541.00	(13,541.00)
MC Local Truency Prevention & Diversion Fund	2,055.00	7,000.00	6,000.00	-	1,000.00
MC Municipal Jury Fund	41.00	120.00	-	-	120.00
Keep Diboll Beautiful Fund**	15,592.00	15,952.61	15,952.61	-	-
Restricted Project Fund**	-	-	-	(415,000.00)	415,000.00
	557,176.15	317,958.17	672,220.37	(729,370.20)	375,108.00

**Requesting Annual Rollover,
income from prior year

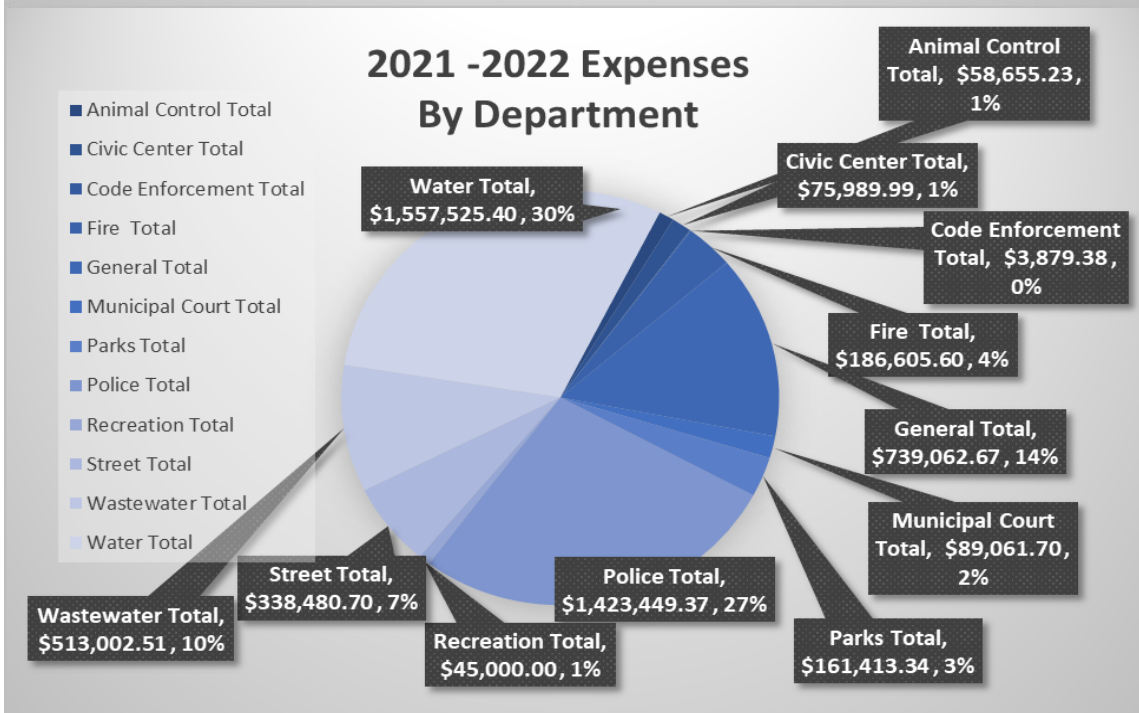
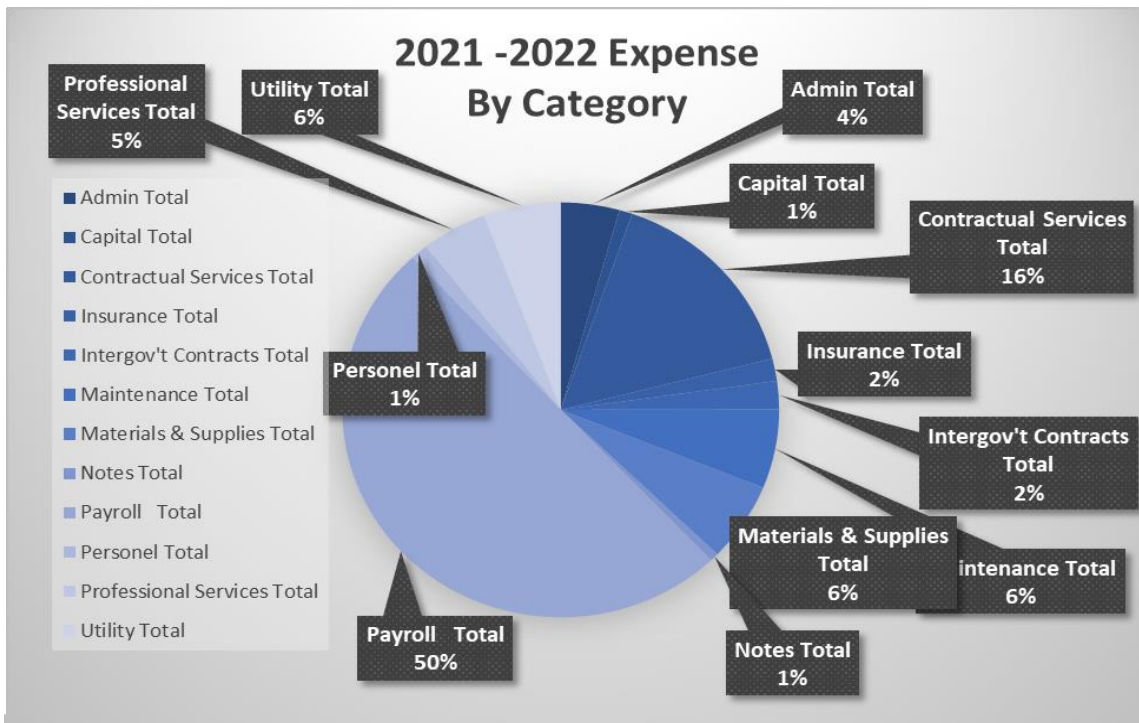
REVENUES

Graphical



EXPENSES

Graphical



General Fund - General Government Dept. 1 GG

GL No.	Account Name	Category	Adopted	2020-2021	2021-2022	% Diff
			2020-2021	Budget Amendment	Proposed Budget	
01-01-3210	Licenses & Permits	Licenses & Permits	15,000.00	22,750.30	13,322.89	-41%
01-01-3300	Credit Card Fees	Fines & Fees	-	49.12	-	-100%
04-09-9999	Franchise Tax	Tax	390,000.00	400,000.00	400,000.00	0%
01-01-3550	Payments in Lieu of Tax	Tax	73,114.00	78,031.46	78,031.46	0%
01-01-3600	Property Tax - Current	Tax	1,084,038.00	1,087,466.48	1,142,559.51	5%
01-01-3610	Property Tax - Delinquent	Tax	11,000.00	12,417.71	11,000.00	-11%
01-01-3620	Property Tax - Penalties & Interest	Tax	11,000.00	11,000.00	11,000.00	0%
01-01-3700	Sales Tax	Tax	491,969.90	600,000.00	629,499.03	5%
01-01-3800	Interest Income	Interest	8,000.00	2,500.00	2,500.00	0%
01-01-3930	Cemetery Lots	Miscellaneous	5,000.00	16,750.00	5,000.00	-70%
01-01-3940	Grant Proceeds	Contributions & Grants	-	236,632.00	-	-100%
01-01-3950	Miscellaneous	Miscellaneous	1,000.00	10,714.35	1,000.00	-91%
REVENUES			2,090,121.90	2,478,311.42	2,293,912.89	-7%
01-01-4000	Insurance - General Liability	Insurance	8,840.00	8,403.50	8,643.00	3%
01-01-4001	Insurance - Property	Insurance	866.11	848.79	938.11	11%
01-01-4003	Insurance - Public Officials	Insurance	538.00	527.24	538.00	2%
01-01-4030	Bank Fees	Fines & Fees	460.00	460.00	460.00	0%
01-01-4040	Dues & Associations	Admin	4,863.00	4,863.00	4,964.00	2%
01-01-4041	Software & Subscriptions	Admin	37,055.50	42,435.50	78,373.00	85%
01-01-4043	Office & Janitorial Supplies	Admin	6,500.00	6,500.00	6,500.00	0%
01-01-4044	Postage	Admin	3,333.00	3,333.00	3,798.00	14%
01-01-4045	Printing	Admin	1,200.00	1,950.00	2,640.00	35%
01-01-4046	Legal Notices	Admin	2,000.00	2,000.00	3,375.00	69%
01-01-4047	Elections	Admin	4,500.00	22,600.00	11,000.00	-51%
01-01-4048	Meetings	Admin	1,000.00	1,000.00	1,000.00	0%
01-01-4060	Contributions	Admin	25,150.00	25,150.00	25,150.00	0%
01-01-4080	Capital Improvements	Capital	-	25,800.00	-	-100%
01-01-4100	Contractual Services	Contractual Services	2,064.00	1,564.00	804.00	-49%
01-01-4110	Intergov't Contracts - Ambulance	Intergov't Contracts	26,000.00	24,977.24	26,000.00	4%
01-01-4120	Intergov't Contracts - Transportation	Intergov't Contracts	21,000.00	21,000.00	21,000.00	0%
01-01-4150	Intergov't Contracts - County	Intergov't Contracts	26,744.38	26,744.38	26,732.00	0%
01-01-4200	Professional Services	Professional Services	400.00	401.00	400.00	0%
01-01-4201	Professional Services - Legal	Professional Services	15,000.00	47,000.00	15,000.00	-68%
01-01-4202	Professional Services - Finance	Professional Services	17,000.00	17,000.00	17,000.00	0%
01-01-4203	Professional Services - Engineer	Professional Services	500.00	5,500.00	500.00	-91%
01-01-4204	Professional Services - Equipment Maint.	Professional Services	3,120.00	4,510.00	3,120.00	-31%
01-01-4205	Professional Services - Inspections	Professional Services	4,500.00	4,500.00	4,500.00	0%
01-01-4208	Professional Services - IT	Professional Services	1,000.00	1,500.00	2,900.00	93%
01-01-4300	Telephone & Internet Services	Utility	15,042.00	15,042.00	15,702.00	4%
01-01-4310	Utility Services - Operations	Utility	4,080.00	4,080.00	4,500.00	10%
01-01-4400	Building Maintenance	Maintenance	2,200.00	13,007.40	2,200.00	-83%
01-01-4430	Ground Repairs & Maint.	Maintenance	750.00	750.00	750.00	0%
01-01-4461	Small Equipment	Materials & Supplies	500.00	950.00	1,000.00	5%
01-01-4800	Payroll - Salaries	Payroll	83,080.67	96,013.86	265,136.56	176%
01-01-4810	Payroll - Overtime	Payroll	-	60.84	200.00	229%
01-01-4811	Payroll - Sick	Payroll	5,219.73	4,560.63	-	-100%
01-01-4812	Payroll - Holiday	Payroll	5,219.73	5,166.20	-	-100%
01-01-4813	Payroll - Vacation	Payroll	19,573.98	2,758.52	-	-100%
01-01-4815	Payroll - Auto Allowance	Payroll	7,800.00	5,400.00	7,800.00	44%
01-01-4816	Payroll - Certificate & Longevity Pay	Payroll	1,660.00	550.00	2,472.00	349%
01-01-4817	Payroll - Taxes	Payroll	-	-	21,679.58	#DIV/0!
01-01-4820	FICA Expense	Payroll	9,375.39	18,454.35	-	-100%
01-01-4825	SUTA Expense	Payroll	41.04	54.02	-	-100%
01-01-4830	TMRS Expense	Payroll	17,229.89	39,245.46	40,414.84	3%
01-01-4840	Health Insurance	Payroll	18,936.00	13,018.50	20,400.00	57%
01-01-4850	Workman's Comp	Payroll	499.76	499.76	5,365.85	974%
01-01-4855	TX Unemployment	Payroll	410.40	945.03	-	-100%

General Fund - General Government Dept. 1 GG

GL No.	Account Name	Category	Adopted 2020-2021	2020-2021 Budget Amendment	2021-2022 Proposed Budget	% Diff
01-01-4860	HR - Onboarding	Personel	-	10,000.00	13,100.00	31%
01-01-4865	Personel Screening	Personel	200.00	280.00	280.00	0%
01-01-4870	Training & Conferences	Personel	7,980.00	7,980.00	5,800.00	-27%
01-01-4880	Travel & Meals	Personel	7,080.00	7,080.00	14,300.00	102%
01-01-4895	Appreciation / Benevolence	Personel	400.00	1,000.00	1,000.00	0%
EXPENSES			420,912.58	547,464.20	687,435.95	26%
01-01-9999	Transfer from Endowment Fund	Transfer			(6,316.80)	#DIV/0!
01-01-9999	Transfer to Recreation Fund	Transfer			70,780.00	#DIV/0!
01-01-9999	Transfer to Debt Service	Transfer			22,978.00	#DIV/0!
01-01-9999	Transfer from MC Security Fund	Transfer			(5,000.00)	#DIV/0!
01-01-9999	Transfer from Utility Fund	Transfer			(297,725.00)	#DIV/0!
TRANSFERS			-	-	(215,283.80)	#DIV/0!
NET DEPARTMENT			1,669,209.32	1,930,847.22	1,821,760.74	-6%

General Fund - Municipal Court Dept. 2 MC

GL No.	Account Name	Category	Adopted 2020-2021	2020-2021 Budget Amendment	2021-2022 Proposed Budget	% Diff
01-02-3200	Fines & Fees	Fines & Fees	400,000.00	409,273.13	459,866.94	12%
01-02-3201	Time Payment Reimbursement Fee	Fines & Fees	-	964.75	-	-100%
REVENUES			400,000.00	410,237.88	459,866.94	12%
01-02-4040	Dues & Associations	Admin	225.00	225.00	225.00	0%
01-02-4041	Software Subscriptions	Admin	4,725.00	4,725.00	-	-100%
01-02-4043	Office & Janitorial Supplies	Admin	1,500.00	1,500.00	1,500.00	0%
01-02-4100	Contractual Services	Contractual Services	432.00	432.00	432.00	0%
01-02-4200	Professional Services	Professional Services	-	-	-	#DIV/0!
01-02-4201	Professional Services - Legal	Professional Services	10,000.00	5,000.00	5,000.00	0%
01-02-4208	Professional Services - IT	Professional Services	-	-	500.00	#DIV/0!
01-02-4461	Small Equipment	Materials & Supplies	200.00	200.00	500.00	150%
01-02-4500	Miscellaneous	Miscellaneous	-	274.85	-	-100%
01-02-4800	Payroll - Salaries	Payroll	24,555.77	30,527.36	50,091.72	64%
01-02-4803	Payroll - Judge	Payroll	21,613.54	21,197.90	-	-100%
01-02-4810	Payroll - Overtime	Payroll	-	258.09	300.00	16%
01-02-4811	Payroll - Sick	Payroll	2,756.38	2,511.48	-	-100%
01-02-4812	Payroll - Holiday	Payroll	2,756.38	2,377.92	-	-100%
01-02-4813	Payroll - Vacation	Payroll	8,039.43	5,075.09	-	-100%
01-02-4816	Payroll - Certificate & Longevity Pay	Payroll	1,848.00	1,054.80	206.00	-80%
01-02-4817	Payroll - Taxes	Payroll	-	-	4,184.36	#DIV/0!
01-02-4820	FICA Expense	Payroll	4,710.07	5,188.26	-	-100%
01-02-4825	SUTA Expense	Payroll	30.78	42.05	-	-100%
01-02-4830	TMRS Expense	Payroll	9,098.57	7,158.45	7,675.43	7%
01-02-4840	Health Insurance	Payroll	5,917.50	6,312.00	5,100.00	-19%
01-02-4850	Workman's Comp	Payroll	187.07	187.07	1,341.46	617%
01-01-4855	TX Unemployment	Payroll	307.80	420.42	-	-100%
01-02-4860	HR - Onboarding	Personel	40.00	-	-	#DIV/0!
01-02-4870	Training	Personel	1,000.00	1,000.00	1,200.00	20%
01-02-4880	Travel & Meals	Personel	500.00	500.00	1,600.00	220%
EXPENSES			100,443.29	96,167.72	79,855.98	-17%
NET DEPARTMENT			299,556.71	314,070.16	380,010.97	21%

General Fund - Police Dept. 3 PD

GL No.	Account Name	Category	Adopted 2020-2021	2020-2021 Budget Amendment	2021-2022 Proposed Budget	% Diff
01-03-4001	Insurance - Property	Insurance	3,031.40	2,970.77	3,283.40	11%
01-03-4002	Insurance - Fleet & Equipment	Insurance	7,880.46	7,594.51	7,880.02	4%
01-03-4005	Insurance - PD	Insurance	14,813.00	14,141.40	12,517.00	-11%
01-03-4040	Dues & Associations	Admin	480.00	480.00	620.00	29%
01-03-4041	Software Subscriptions	Admin	20,705.00	23,500.00	28,039.00	19%
01-03-4043	Office & Janitorial Supplies	Admin	3,500.00	3,500.00	3,000.00	-14%
01-03-4044	Postage	Admin	100.00	100.00	100.00	0%
01-03-4045	Printing	Admin	1,200.00	1,200.00	800.00	-33%
01-03-4080	Capital Improvements	Capital	-	85,500.00	-	-100%
01-03-4100	Contractual Services	Contractual Services	810.00	810.00	2,685.00	231%
01-03-4204	Professional Services - Equipment Maint.	Professional Services	3,920.00	5,222.10	1,150.00	-78%
01-03-4208	Professional Services - IT	Professional Services	500.00	1,000.00	1,000.00	0%
01-03-4300	Telephone & Internet Services	Utility	26,400.00	26,400.00	27,000.00	2%
01-03-4310	Utility Services - Operations	Utility	3,240.00	3,240.00	3,900.00	20%
01-03-4400	Building Maintenance	Maintenance	1,000.00	1,500.00	1,000.00	-33%
01-03-4440	Equipment Maintenance	Maintenance	4,000.00	6,000.00	4,000.00	-33%
01-03-4450	Fleet Maintenance	Maintenance	10,000.00	10,000.00	12,000.00	20%
01-03-4460	Fleet Equipment	Materials & Supplies	-	2,500.00	-	-100%
01-03-4461	Small Equipment	Materials & Supplies	1,000.00	1,500.00	1,000.00	-33%
01-03-4462	PD Equipment	Materials & Supplies	500.00	7,400.00	3,000.00	-59%
01-03-4463	PD Firing Range	Materials & Supplies	2,000.00	2,000.00	500.00	-75%
01-03-4464	PD Ammo	Materials & Supplies	-	-	2,500.00	#DIV/0!
01-03-4471	Fuel	Materials & Supplies	35,000.00	30,000.00	35,000.00	17%
01-03-4480	Uniforms	Materials & Supplies	3,500.00	3,500.00	3,500.00	0%
01-03-4485	Uniform Maintenance	Materials & Supplies	6,600.00	6,600.00	6,600.00	0%
01-03-4500	Miscellaneous	Miscellaneous	-	100.00	600.00	500%
01-03-4800	Payroll - Salaries	Payroll	690,261.43	685,404.45	898,171.28	31%
01-03-4810	Payroll - Overtime	Payroll	25,000.00	48,654.32	35,400.00	-27%
01-03-4811	Payroll - Sick	Payroll	38,347.86	44,366.46	-	-100%
01-03-4812	Payroll - Holiday	Payroll	38,347.86	37,247.63	-	-100%
01-03-4813	Payroll - Vacation	Payroll	63,913.10	38,321.93	-	-100%
01-03-4816	Payroll - Certificate & Longevity Pay	Payroll	15,386.00	14,260.00	18,748.00	31%
01-03-4817	Payroll - Taxes	Payroll	-	-	77,652.77	#DIV/0!
01-03-4820	FICA Expense	Payroll	64,738.60	63,959.81	-	-100%
01-03-4825	SUTA Expense	Payroll	174.42	253.34	-	-100%
01-03-4830	TMRS Expense	Payroll	130,391.83	134,090.55	142,197.27	6%
01-03-4840	Health Insurance	Payroll	80,478.00	78,820.74	96,900.00	23%
01-03-4850	Workman's Comp	Payroll	25,198.12	37,439.48	25,487.80	-32%
01-03-4855	TX Unemployment	Payroll	1,744.20	2,532.75	-	-100%
01-03-4860	HR - Onboarding	Personel	600.00	120.00	800.00	567%
01-03-4870	Training	Personel	3,500.00	3,500.00	3,500.00	0%
01-03-4880	Travel & Meals	Personel	3,500.00	3,500.00	3,500.00	0%
EXPENSES			1,331,761.28	1,439,230.22	1,464,031.54	2%
NET DEPARTMENT			(1,331,761.28)	(1,439,230.22)	(1,464,031.54)	2%

General Fund - Code Enforcement Dept. 4 CE

GL No.	Account Name	Category	Adopted 2020-2021	2020-2021 Budget Amendment	2021-2022 Proposed Budget	% Diff
01-04-4041	Software Subscriptions	Admin	1,837.50	1,837.50	1,929.38	5%
01-04-4461	Small Equipment	Materials & Supplies	200.00	200.00	200.00	0%
01-04-4470	Materials & Supplies	Materials & Supplies	500.00	500.00	500.00	0%
01-04-4480	Uniforms	Materials & Supplies	150.00	150.00	150.00	0%
01-04-4800	Payroll - Salaries	Payroll	16,095.62	14,132.25	-	-100%
01-04-4811	Payroll - Sick	Payroll	836.14	2,226.27	-	-100%
01-04-4812	Payroll - Holiday	Payroll	836.14	1,145.40	-	-100%
01-04-4813	Payroll - Vacation	Payroll	348.39	376.59	-	-100%
01-04-4816	Payroll - Certificate & Longevity Pay	Payroll	139.00	64.00	-	-100%
01-04-4817	Payroll - Taxes	Payroll	-	-	-	#DIV/0!
01-04-4820	FICA Expense	Payroll	1,396.53	684.11	-	-100%
01-04-4825	SUTA Expense	Payroll	10.26	-	-	#DIV/0!
01-04-4830	TMRS Expense	Payroll	2,760.02	-	-	#DIV/0!
01-04-4840	Health Insurance	Payroll	2,367.00	-	-	#DIV/0!
01-04-4850	Workman's Comp	Payroll	457.02	212.24	-	-100%
01-04-4855	TX Unemployment	Payroll	102.60	-	-	#DIV/0!
01-04-4870	Training	Personel	500.00	-	500.00	#DIV/0!
01-04-4880	Travel & Meals	Personel	500.00	600.00	600.00	0%
EXPENSES			29,036.22	22,128.36	3,879.38	-82%
NET DEPARTMENT			(29,036.22)	(22,128.36)	(3,879.38)	-82%

General Fund - Fire Dept. 5 FD

GL No.	Account Name	Category	Adopted	2020-2021	2021-2022	% Diff
			2020-2021	Budget Amendment	Proposed Budget	
01-05-4001	Insurance - Property	Insurance	866.11	848.79	938.11	11%
01-05-4002	Insurance - Fleet & Equipment	Insurance	8,654.18	8,340.03	8,653.69	4%
01-05-4004	Insurance - Fire	Insurance	4,830.00	4,531.00	4,757.55	5%
01-05-4040	Dues & Subscriptions	Admin	-	1,575.00	1,575.00	0%
01-05-4140	Intergov't Contracts - DVFD*	Intergov't Contracts	74,810.00	74,810.00	-	-100%
01-05-4100	Contractual Services	Contractual Services			41,500.00	#DIV/0!
01-05-4200	Professional Services	Professional Services			1,500.00	#DIV/0!
01-05-4205	Professional Services - Inspections	Professional Services			6,000.00	#DIV/0!
01-05-4300	Telephone & Internet Services	Utility	2,940.00	2,940.00	2,040.00	-31%
01-05-4310	Utility Services - Operations	Utility	5,700.00	5,700.00	5,700.00	0%
01-05-4400	Building Maintenance	Maintenance			2,000.00	#DIV/0!
01-05-4410	Systems & Structures Maintenance	Maintenance			1,500.00	#DIV/0!
01-05-4440	Equipment Maintenance	Maintenance			2,000.00	#DIV/0!
01-05-4450	Fleet Maintenance	Maintenance	100.00	100.00	5,100.00	5000%
01-05-4460	Fleet Equipment	Materials & Supplies	36,315.53	36,315.53	36,315.53	0%
01-05-4461	Small Equipment	Materials & Supplies			3,000.00	#DIV/0!
01-05-4462	FD Equipment	Materials & Supplies			10,000.00	#DIV/0!
01-05-4470	Materials & Supplies	Materials & Supplies			1,000.00	#DIV/0!
01-05-4472	Chemicals	Materials & Supplies			3,500.00	#DIV/0!
01-05-4480	Uniforms	Materials & Supplies			1,000.00	#DIV/0!
01-05-4471	Fuel	Materials & Supplies	3,000.00	2,000.00	2,000.00	0%
01-05-4800	Payroll - Salaries	Payroll	-	-	23,283.15	#DIV/0!
01-05-4805	Payroll - Fire Marshal	Payroll	7,605.00	7,605.00	-	-100%
01-05-4800	Payroll - Fire Chief	Payroll	14,483.00	3,620.75	-	-100%
01-05-4816	Payroll - Certificate & Longevity Pay	Payroll	-	-	-	#DIV/0!
01-05-4817	Payroll - Taxes	Payroll			2,083.44	#DIV/0!
01-05-4820	FICA Expense	Payroll	581.78	581.78	-	-100%
01-05-4825	SUTA Expense	Payroll	76.05	76.05	-	-100%
01-05-4830	TMRS Expense	Payroll	-	-	-	#DIV/0!
01-05-4835	Fireman's Pension	Payroll			8,000.00	#DIV/0!
01-05-4840	Health Insurance	Payroll	-	-	-	#DIV/0!
01-05-4850	Workman's Comp	Payroll	4,943.40	2,869.62	1,341.46	-53%
01-05-4855	TX Unemployment	Payroll	102.60	102.60	-	-100%
01-05-4860	HR - Onboarding	Personel	-	-	-	#DIV/0!
01-05-4870	Training	Personel	-	-	5,000.00	#DIV/0!
01-05-4880	Travel & Meals	Personel	-	-	-	#DIV/0!
EXPENSES			165,007.65	152,016.15	179,787.94	18%
NET DEPARTMENT			(165,007.65)	(152,016.15)	(179,787.94)	18%

General Fund - Animal Control Dept. 6 AC

GL No.	Account Name	Category	Adopted 2020-2021	2020-2021 Budget Amendment	2021-2022 Proposed Budget	% Diff
01-06-3950	Miscellaneous	Miscellaneous	-	205.00	-	#DIV/0!
REVENUES			-	205.00	-	#DIV/0!
01-06-4002	Insurance - Fleet & Equipment	Insurance	773.71	745.42	773.67	0%
01-06-4207	Professional Services - Animal	Professional Services	1,500.00	1,500.00	1,500.00	0%
01-06-4450	Fleet Maintenance	Maintenance	1,000.00	1,000.00	1,000.00	0%
01-06-4461	Small Equipment	Materials & Supplies	200.00	200.00	200.00	0%
01-06-4470	Materials & Supplies	Materials & Supplies	500.00	500.00	500.00	0%
01-06-4471	Fuel	Materials & Supplies	1,000.00	1,500.00	1,500.00	50%
01-06-4480	Uniforms	Materials & Supplies	150.00	150.00	150.00	0%
01-06-4800	Payroll - Salaries	Payroll	16,095.62	14,132.12	27,989.65	74%
01-06-4810	Payroll - Overtime	Payroll	-	-	-	#DIV/0!
01-06-4811	Payroll - Sick	Payroll	836.14	2,226.24	-	-100%
01-06-4812	Payroll - Holiday	Payroll	836.14	1,145.36	-	-100%
01-06-4813	Payroll - Vacation	Payroll	348.39	376.56	-	-100%
01-06-4816	Payroll - Certificate & Longevity Pay	Payroll	139.00	64.00	330.00	137%
01-06-4817	Payroll - Taxes	Payroll	1,396.53	2,685.05	2,556.70	83%
01-06-4820	FICA Expense	Payroll	10.26	13.47	-	-100%
01-06-4825	SUTA Expense	Payroll	2,760.02	5,511.86	-	-100%
01-06-4830	TMRS Expense	Payroll	2,367.00	4,734.00	4,476.50	89%
01-06-4840	Health Insurance	Payroll	410.52	4,755.53	5,100.00	1142%
01-06-4850	Workman's Comp	Payroll	102.60	135.05	1,341.46	1207%
01-06-4855	TX Unemployment	Payroll	-	-	-	#DIV/0!
01-06-4870	Training	Personel	500.00		500.00	0%
01-06-4880	Travel & Meals	Personel	500.00		600.00	20%
EXPENSES			31,425.93	41,374.66	48,517.98	54%
NET DEPARTMENT			(31,425.93)	(41,169.66)	(48,517.98)	54%

General Fund - Street Dept. 7 ST

GL No.	Account Name	Category	Adopted 2020-2021	2020-2021 Budget Amendment	2021-2022 Proposed Budget	% Diff
01-07-3200	Fines & Fees	Fines & Fees	-	-	34,680.00	#DIV/0!
REVENUES			-	-	34,680.00	#DIV/0!
01-07-4002	Insurance - Fleet & Equipment	Insurance	4,671.38	4,526.65	4,671.20	3%
01-07-4043	Office & Janitorial Supplies	Admin	500.00	750.00	500.00	-33%
01-07-4100	Contractual Services	Contractual Services	250.00	250.00	250.00	0%
01-07-4102	Contractual Services - Lighting	Contractual Services	75,000.00	75,000.00	75,000.00	0%
01-07-4300	Telephone & Internet Services	Utility	2,880.00	2,880.00	2,280.00	-21%
01-07-4310	Utility Services - Operations	Utility	3,600.00	3,600.00	3,900.00	8%
01-07-4400	Building Maintenance	Maintenance	500.00	1,200.00	1,200.00	0%
01-07-4420	Street Maintenance	Maintenance	-	10,000.00	71,139.00	611%
01-07-4440	Equipment Maintenance	Maintenance	5,000.00	5,000.00	8,600.00	72%
01-07-4450	Fleet Maintenance	Maintenance	8,000.00	6,000.00	7,000.00	17%
01-07-4455	Fleet Repairs - Accidental Damages	Maintenance	-	3,200.00	-	-100%
01-07-4460	Fleet Equipment	Materials & Supplies	-	-	-	#DIV/0!
01-07-4461	Small Equipment	Materials & Supplies	3,000.00	3,000.00	10,000.00	233%
01-07-4470	Materials & Supplies	Materials & Supplies	7,000.00	12,000.00	9,000.00	-25%
01-07-4471	Fuel	Materials & Supplies	9,000.00	9,000.00	10,000.00	11%
01-07-4480	Uniforms	Materials & Supplies	2,000.00	2,000.00	2,000.00	0%
01-07-4800	Payroll - Salaries	Payroll	50,221.09	57,168.54	108,524.88	90%
01-07-4810	Payroll - Overtime	Payroll	-	481.52	600.00	25%
01-07-4811	Payroll - Sick	Payroll	3,240.07	4,175.09	-	-100%
01-07-4812	Payroll - Holiday	Payroll	3,240.07	4,276.02	-	-100%
01-07-4813	Payroll - Vacation	Payroll	13,500.29	2,606.94	-	-100%
01-07-4816	Payroll - Certificate & Longevity Pay	Payroll	2,358.00	1,454.60	2,652.00	82%
01-07-4817	Payroll - Taxes	Payroll	-	-	9,294.18	#DIV/0!
01-07-4820	FICA Expense	Payroll	5,550.80	7,542.06	-	-100%
01-07-4825	SUTA Expense	Payroll	30.78	40.53	-	-100%
01-07-4830	TMRS Expense	Payroll	10,695.20	15,465.96	16,621.40	7%
01-07-4840	Health Insurance	Payroll	14,202.00	13,552.56	15,300.00	13%
01-07-4850	Workman's Comp	Payroll	3,770.29	7,010.40	4,024.39	-43%
01-07-4855	TX Unemployment	Payroll	307.80	404.97	-	-100%
01-07-4870	Training	Personel	500.00	500.00	950.00	90%
01-07-4880	Travel & Meals	Personel	500.00	500.00	-	-100%
EXPENSES			229,517.77	253,585.83	363,507.05	43%
01-07-9999	Transfer to Road Maintenance Fund	Transfer	-	-	13,541.00	#DIV/0!
TRANSFERS			-	-	13,541.00	#DIV/0!
NET DEPARTMENT			(229,517.77)	(253,585.83)	(342,368.05)	35%

Utility Fund - Wastewater Dept. 8 WW

GL No.	Account Name	Category	Adopted 2020-2021	2020-2021 Budget Amendment	2021-2022 Proposed Budget	% Diff
02-08-3110	Utility - Sewer	Charges for Service	715,555.00	718,886.38	767,140.00	7%
REVENUES			715,555.00	718,886.38	767,140.00	7%
02-08-4001	Insurance - Property	Insurance	8,661.14	8,487.92	9,381.14	11%
02-08-4002	Insurance - Fleet & Equipment	Insurance	1,690.75	1,631.29	1,690.66	4%
02-08-4043	Office & Janitorial Supplies	Admin	500.00	1,500.00	1,575.00	5%
02-08-4080	Capital Improvements	Capital	-	-	-	#DIV/0!
02-08-4100	Contractual Services	Contractual Services	250.00	250.00	2,020.00	708%
02-08-4200	Professional Services	Professional Services	-	-	22,000.00	#DIV/0!
02-08-4204	Professional Services - Equipment Mair	Professional Services	4,000.00	4,000.00	-	-100%
02-08-4205	Professional Services - Inspections	Professional Services	20,000.00	20,000.00	16,000.00	-20%
02-08-4206	Professional Services - Systems Maint.	Professional Services	110,000.00	110,000.00	111,000.00	1%
02-08-4207	Professional Services - IT	Professional Services	-	230.00	-	-100%
02-08-4300	Telephone & Internet Services	Utility	6,060.00	6,060.00	6,000.00	-1%
02-08-4310	Utility Services - Operations	Utility	75,600.00	75,600.00	75,600.00	0%
02-08-4400	Building Maintenance	Maintenance	400.00	400.00	6,500.00	1525%
02-08-4440	Equipment Maintenance	Maintenance	-	-	1,200.00	#DIV/0!
02-08-4450	Fleet Maintenance	Maintenance	8,000.00	8,000.00	6,600.00	-18%
02-08-4460	Fleet Equipment	Materials & Supplies	-	-	-	#DIV/0!
02-08-4461	Small Equipment	Materials & Supplies	2,000.00	5,815.50	2,000.00	-66%
02-08-4470	Materials & Supplies	Materials & Supplies	10,000.00	10,000.00	10,000.00	0%
02-08-4471	Fuel	Materials & Supplies	8,000.00	8,000.00	9,000.00	13%
02-08-4472	Chemicals	Materials & Supplies	35,000.00	50,000.00	50,000.00	0%
02-08-4480	Uniforms	Materials & Supplies	2,500.00	2,500.00	2,500.00	0%
02-08-4800	Payroll - Salaries	Payroll	125,367.36	131,715.71	111,063.30	-16%
02-08-4810	Payroll - Overtime	Payroll	-	9,911.22	15,000.00	51%
02-08-4811	Payroll - Sick	Payroll	8,198.41	9,751.25	-	-100%
02-08-4812	Payroll - Holiday	Payroll	8,198.41	9,475.43	-	-100%
02-08-4813	Payroll - Vacation	Payroll	35,868.04	5,212.89	-	-100%
02-08-4816	Payroll - Certificate & Longevity Pay	Payroll	2,974.00	3,159.70	3,118.00	-1%
02-08-4817	Payroll - Taxes	Payroll	-	-	10,606.91	#DIV/0!
02-08-4820	FICA Expense	Payroll	13,816.38	9,524.96	-	-100%
02-08-4825	SUTA Expense	Payroll	30.78	40.46	-	-100%
02-08-4830	TMRS Expense	Payroll	27,062.27	20,241.21	19,201.38	-5%
02-08-4840	Health Insurance	Payroll	14,202.00	11,259.86	15,300.00	36%
02-08-4850	Workman's Comp	Payroll	6,524.84	4,407.79	4,024.39	-9%
02-08-4855	TX - Unemployment	Payroll	307.80	404.99	-	-100%
02-08-4860	HR - Onboarding	Payroll	-	-	400.00	#DIV/0!
02-08-4870	Training	Personel	4,277.00	4,277.00	2,100.00	-51%
02-08-4880	Travel & Meals	Personel	2,560.00	2,560.00	3,100.00	21%
EXPENSES			542,049.18	534,417.15	516,980.78	-3%
NET DEPARTMENT			173,505.82	184,469.23	250,159.22	36%

Utility Fund - Utility Dept. 9 UT

GL No.	Account Name	Category	Adopted	2020-2021	2021-2022	% Diff
			2020-2021	Budget Amendment	Proposed Budget	
02-09-3100	Utility - Water	Charges for Service	1,098,000.00	1,045,519.01	1,202,233.00	15%
02-09-3120	Utility - Garbage	Charges for Service	900,000.00	718,310.39	720,000.00	0%
02-09-3130	Penalties & Interest	Fines & Fees	43,500.00	43,500.00	21,750.00	-50%
02-09-3300	Credit Card Fees	Fines & Fees	1,000.00	1,690.57	1,000.00	-41%
02-09-3800	Interest Income	Interest	3,000.00	380.00	400.00	5%
02-09-3950	Miscellaneous	Miscellaneous	-	48,934.65	-	-100%
REVENUES			2,045,500.00	1,858,334.62	1,945,383.00	5%
02-09-4001	Insurance - Property	Insurance	9,527.26	9,336.71	10,319.26	11%
02-09-4002	Insurance - Fleet & Equipment	Insurance	4,155.21	4,007.99	4,154.99	4%
02-09-4015	Bond Expense	Bonds	185,000.00	185,000.00	-	-100%
02-09-4016	Bond Interest	Interest	110,625.00	110,625.00	-	-100%
02-09-4020	Note Payables Expense	Notes	47,253.89	47,227.03	32,997.45	-30%
02-09-4025	Interest Expense	Interest	1,517.45	1,227.43	1,440.33	17%
02-09-4030	Bank Fees	Fines & Fees	5,400.00	5,400.00	6,600.00	22%
02-09-4041	Software Subscriptions	Admin	94,555.00	96,950.00	39,000.00	-60%
02-09-4043	Office & Janitorial Supplies	Admin	500.00	1,500.00	1,500.00	0%
02-09-4044	Postage	Admin	-	-	-	#DIV/0!
02-09-4080	Capital Improvments	Capital	-	40,100.00	50,000.00	25%
02-09-4100	Contractual Services	Contractual Services	21,000.00	50,000.00	-	-100%
02-09-4101	Contractual Services - Garbage	Contractual Services	770,000.00	672,000.00	672,000.00	0%
02-09-4130	Intergov't Contracts - Utility Purchase	Intergov't Contracts	120,000.00	55,000.00	40,000.00	-27%
02-09-4200	Professional Services	Professional Services	9,300.00	7,600.00	22,000.00	189%
02-09-4200	Professional Services - Engineer	Professional Services	-	-	-	#DIV/0!
02-09-4204	Professional Services - Equipment Maint.	Professional Services	8,600.00	8,600.00	6,000.00	-30%
02-09-4205	Professional Services - Inspections	Professional Services	10,000.00	10,000.00	4,000.00	-60%
02-09-4206	Professional Services - Systems Maint.	Professional Services	6,000.00	26,818.48	8,400.00	-69%
02-09-4207	Professional Services - IT	Professional Services	-	-	500.00	#DIV/0!
02-09-4300	Telephone & Internet Services	Utility	5,256.00	5,256.00	5,100.00	-3%
02-09-4310	Utility Services - Operations	Utility	63,300.00	63,300.00	65,520.00	4%
02-09-4400	Building Maintenance	Maintenance	1,000.00	58,000.00	8,000.00	-86%
02-09-4410	Systems & Structures Maintenance	Maintenance	155,800.00	155,800.00	155,000.00	-1%
02-09-4430	Grounds Maintenance	Maintenance	4,500.00	1,800.00	-	-100%
02-09-4440	Equipment Maintenance	Maintenance	13,000.00	13,000.00	1,000.00	-92%
02-09-4450	Fleet Maintenance	Maintenance	8,000.00	8,000.00	8,000.00	0%
02-09-4455	Fleet Repairs - Accidental Damages	Maintenance	-	1,781.54	-	-100%
02-09-4460	Fleet Equipment	Materials & Supplies	49,500.00	14,000.00	-	-100%
02-09-4461	Small Equipment	Materials & Supplies	14,499.63	17,500.00	15,000.00	-14%
02-09-4470	Materials & Supplies	Materials & Supplies	10,000.00	10,000.00	10,000.00	0%
02-09-4471	Fuel	Materials & Supplies	12,000.00	12,000.00	13,000.00	8%
02-09-4472	Chemicals	Materials & Supplies	35,000.00	40,000.00	42,000.00	5%
02-09-4480	Uniforms	Materials & Supplies	2,010.00	2,750.00	2,750.00	0%
02-09-4800	Payroll - Salaries	Payroll	220,770.58	277,863.36	222,912.31	-20%
02-09-4810	Payroll - Overtime	Payroll	-	15,771.29	14,700.00	-7%
02-09-4811	Payroll - Sick	Payroll	15,052.54	23,421.29	-	-100%
02-09-4812	Payroll - Holiday	Payroll	15,052.54	19,504.76	-	-100%
02-09-4813	Payroll - Vacation	Payroll	75,262.70	12,023.33	-	-100%
02-09-4816	Payroll - Certificate & Longevity Pay	Payroll	3,344.00	3,125.30	3,486.00	12%
02-09-4817	Payroll - Taxes	Payroll	-	-	20,088.95	#DIV/0!
02-09-4820	FICA Expense	Payroll	25,205.40	14,878.49	-	-100%
02-09-4825	SUTA Expense	Payroll	51.30	69.12	-	-100%
02-09-4830	TMRS Expense	Payroll	49,687.18	30,892.38	36,192.01	17%
02-09-4840	Health Insurance & Expense	Payroll	23,870.00	25,610.30	30,600.00	19%
02-09-4850	Workman's Comp	Payroll	6,397.15	6,139.90	8,048.78	31%
02-09-4855	TX- Unemployment	Payroll	513.00	690.92	-	-100%
02-09-4870	Training	Personel	3,500.00	3,500.00	2,100.00	-40%
02-09-4880	Travel & Meals	Personel	3,000.00	3,000.00	3,100.00	3%

Utility Fund - Utility Dept. 9 UT

GL No.	Account Name	Category	Adopted 2020-2021	2020-2021 Budget Amendment	2021-2022 Proposed Budget	% Diff
EXPENSES			2,219,005.82	2,171,070.59	1,565,510.09	-28%
02-09-9999	Transfer to General Fund	Transfer	-	-	297,725.00	#DIV/0!
02-09-9999	Transfer to Debt Service Fund	Transfer	-	-	355,250.00	#DIV/0!
02-09-9999	Transfer from Equipment Fund	Transfer			(23,000.00)	#DIV/0!
TRANSFERS			-	-	629,975.00	#DIV/0!
NET DEPARTMENT			(173,505.82)	(312,735.97)	(250,102.09)	-20%

General Fund - Parks Dept. 10 PR

GL No.	Account Name	Category	Adopted	2020-2021	2021-2022	% Diff
			2020-2021	Budget Amendment	Proposed Budget	
01-10-4001	Insurance - Property	Insurance	6,928.91	6,790.34	7,504.91	11%
01-10-4002	Insurance - Fleet & Equipment	Insurance	2,693.99	2,614.46	2,693.90	3%
01-10-4020	Note Payables Expense	Notes	3,299.75	3,299.75	-	-100%
01-10-4025	Interest Expense	Fines & Fees	144.03	144.03	-	-100%
01-10-4043	Office & Janitorial Supplies	Admin	500.00	750.00	750.00	0%
01-10-4080	Capital Improvements	Capital				#DIV/0!
01-10-4200	Professional Services	Professional Services	-	375.00	14,000.00	3633%
01-10-4300	Telephone & Internet Services	Utility	1,080.00	1,080.00	13,140.00	1117%
01-10-4310	Utility Services - Operations	Utility	10,800.00	10,800.00	12,000.00	11%
01-10-4400	Building Maintenance	Maintenance	2,500.00	2,500.00	3,500.00	40%
01-10-4410	Systems & Structures Maintenance	Maintenance	2,500.00	4,000.00	2,500.00	-38%
01-10-4430	Ground Repairs & Maint	Maintenance	2,500.00	1,250.00	4,500.00	260%
01-10-4440	Equipment Maintenance	Maintenance	2,000.00	2,000.00	2,000.00	0%
01-10-4450	Fleet Maintenance	Maintenance	4,000.00	2,000.00	3,500.00	75%
01-10-4460	Fleet Equipment	Materials & Supplies	-	-	-	#DIV/0!
01-10-4461	Small Equipment	Materials & Supplies	6,000.00	5,000.00	5,600.00	12%
01-10-4470	Materials & Supplies	Materials & Supplies	2,000.00	3,800.00	3,750.00	-1%
01-10-4471	Fuel	Materials & Supplies	5,400.00	5,400.00	5,400.00	0%
01-10-4472	Chemicals	Materials & Supplies	-	2,000.00	3,500.00	75%
01-10-4480	Uniforms	Materials & Supplies	-	2,000.00	2,000.00	0%
01-10-4800	Payroll - Salaries	Payroll	36,776.41	46,311.44	49,510.86	7%
01-10-4810	Payroll - Overtime	Payroll	-	536.85	800.00	49%
01-10-4811	Payroll - Sick	Payroll	2,507.48	3,586.05	-	-100%
01-10-4812	Payroll - Holiday	Payroll	2,507.48	3,289.77	-	-100%
01-10-4813	Payroll - Vacation	Payroll	12,537.41	2,696.40	-	-100%
01-10-4816	Payroll - Certificate & Longevity Pay	Payroll	1,774.00	1,087.60	1,384.00	27%
01-10-4817	Payroll - Taxes	Payroll			4,457.09	#DIV/0!
01-10-4820	FICA Expense	Payroll	4,291.86	4,340.76	-	-100%
01-10-4825	SUTA Expense	Payroll	30.78	-	-	#DIV/0!
01-10-4830	TMRS Expense	Payroll	8,276.99	11,494.56	7,663.12	-33%
01-10-4840	Health Insurance	Payroll	14,202.00	13,776.33	10,200.00	-26%
01-10-4850	Workman's Comp	Payroll	1,859.41	1,456.48	2,682.93	84%
01-10-4855	TX Unemployment	Payroll	307.80	-	-	#DIV/0!
01-10-4870	Training	Personel	500.00	150.00	150.00	0%
01-10-4880	Travel & Meals	Personel	500.00	18.42	-	-100%
EXPENSES			138,418.31	144,548.23	163,186.82	13%
NET DEPARTMENT			(138,418.31)	(144,548.23)	(163,186.82)	13%

Recreation Fund - Civic Center Dept. 11 CC

GL No.	Account Name	Category	Adopted 2020-2021	2020-2021 Budget Amendment	2021-2022 Proposed Budget	% Diff
03-11-3300	Credit Card Fees	Fines & Fees	-	87.00	-	-100%
03-11-3900	Rental Fees	Rentals & Leases	10,200.00	14,075.00	20,138.29	43%
REVENUES			10,200.00	14,162.00	20,138.29	42%
03-11-4001	Insurance - Property	Insurance	433.06	424.40	469.06	11%
03-11-4002	Insurance - Fleet & Equipment	Insurance	143.32	140.45	143.32	2%
03-11-4040	Dues & Associations	Admin	225.00	225.00	225.00	0%
03-11-4042	Advertizing / Promotions	Admin	500.00	1,700.00	1,700.00	0%
03-11-4043	Office & Janitorial Supplies	Admin	2,000.00	1,000.00	2,500.00	150%
03-11-4100	Contractual Services	Admin	1,710.00	1,710.00	2,560.00	50%
03-11-4200	Professional Services	Professional Services	-	-	15,000.00	#DIV/0!
03-11-4208	Professional Services - IT	Professional Services	250.00	250.00	250.00	0%
03-11-4300	Telephone & Internet Services	Utility	4,344.00	4,344.00	4,632.00	7%
03-11-4310	Utility Services - Operations	Utility	13,080.00	13,080.00	18,960.00	45%
03-11-4320	Security Services	Utility	720.00	720.00	720.00	0%
03-11-4400	Building Maintenance	Maintenance	2,500.00	2,500.00	2,500.00	0%
03-11-4430	Grounds Maintenance	Maintenance	2,000.00	1,000.00	2,000.00	100%
03-11-4440	Equipment Maintenance	Maintenance	-	500.00	500.00	0%
03-11-4450	Fleet Maintenance	Maintenance	500.00	500.00	500.00	0%
03-11-4461	Small Equipment	Materials & Supplies	-	-	500.00	#DIV/0!
03-11-4800	Payroll - Salaries	Payroll	-	-	25,044.66	#DIV/0!
03-11-4810	Payroll - Overtime	Payroll	-	-	300.00	#DIV/0!
03-11-4816	Payroll - Certificate & Longevity Pay	Payroll	-	-	838.00	#DIV/0!
03-11-4817	Payroll - Taxes	Payroll	-	-	2,243.21	#DIV/0!
03-11-4830	TMRS Expense	Payroll	-	-	3,860.38	#DIV/0!
03-11-4840	Health Insurance	Payroll	-	-	5,100.00	#DIV/0!
03-11-4850	Workman's Comp	Payroll	-	-	1,341.46	#DIV/0!
03-11-4860	HR - Onboarding	Personel	-	-	-	#DIV/0!
03-11-4870	Training	Personel	-	-	-	#DIV/0!
03-11-4880	Travel & Meals	Personel	-	-	-	#DIV/0!
EXPENSES			28,405.38	28,093.85	91,887.09	227%
03-11-9999	Transfers from Hotel/Motel Fund	Transfer	-	(14,000.00)	(16,000.00)	14%
03-11-9999	Transfer from General Fund	Transfer	-	-	(70,780.00)	
TRANSFERS			-	(14,000.00)	(86,780.00)	520%
NET DEPARTMENT			(18,205.38)	68.15	15,031.20	21956%

Recreation Fund - Recreation Dept. 12 RE

GL No.	Account Name	Category	Adopted 2020-2021	2020-2021 Budget Amendment	2021-2022 Proposed Budget	% Diff
03-12-3900	Rental Fees	Interest	2,500.00	1,550.00	-	-100%
03-12-3910	Lease Fees	Rentals and Leases	37,558.95	23,907.82	30,001.00	
03-12-3920	Sports Fees	Rentals and Leases	17,250.00	14,205.00	-	fer to Utility
03-12-3950	Miscellaneous	Miscellaneous	-	350.00	-	-100%
REVENUES			57,308.95	40,012.82	30,001.00	-25%
03-12-4000	Insurance - General Liability	Insurance	1,000.00	1,587.86	-	-100%
03-12-4040	Dues & Associations	Admin	1,000.00	1,169.75	-	-100%
03-12-4041	Software & Subscriptions	Admin	893.55	1,650.00	-	-100%
03-12-4080	Capital Improvments	Capital	-	-	-	#DIV/0!
03-12-4200	Professional Services	Professional Services	10,000.00	9,000.00	-	-100%
03-12-4310	Utility Services - Operations	Utility	36,000.00	21,684.51	30,000.00	38%
03-12-4400	Building Maintenance	Maintenance	1,000.00	1,100.00	1,000.00	-9%
03-12-4410	Systems & Structures Maintenance	Maintenance	1,000.00	1,000.00	14,000.00	1300%
03-12-4430	Grounds Maintenance	Maintenance	14,000.00	17,100.00	-	-100%
03-12-4440	Equipment Maintenance	Maintenance	-	-	-	#DIV/0!
03-12-4450	Fleet Maintenance	Maintenance	-	-	-	#DIV/0!
03-12-4460	Fleet Equipment	Materials & Supplies	7,558.95	2,648.00	-	-100%
03-12-4461	Small Equipment	Materials & Supplies	250.00	250.00	-	-100%
03-12-4470	Materials & Supplies	Materials & Supplies	-	-	-	#DIV/0!
03-12-4471	Fuel	Materials & Supplies	-	-	-	#DIV/0!
03-12-4475	Baseball Equipment & Supplies	Materials & Supplies	2,000.00	3,500.00	-	-100%
03-12-4490	Uniform, Baseball	Materials & Supplies	8,000.00	5,400.00	-	-100%
EXPENSES			82,702.50	66,090.12	45,000.00	-32%
NET DEPARTMENT			(25,393.55)	(26,077.30)	(14,999.00)	-42%

RESTRICTED FUNDS

Equipment Fund

GL No.	Account Name	Category	Prior Year 2020-2021	Current Year 2021-2022	% Diff
04-09-9999	Transfer to Utility Fund			23,000.00	#DIV/0!
TRANSFERS			-	23,000.00	#DIV/0!
NET FUND			-	(23,000.00)	#DIV/0!

Restricted Fund

GL No.	Account Name	Category	Prior Year 2020-2021	Current Year 2021-2022	% Diff
05-10-3940	Grant Proceeds	Contributions & Grants	-	51,900.00	#DIV/0!
05-11-3940	Grant Proceeds	Contributions & Grants	-	50,000.00	#DIV/0!
05-12-3940	Grant Proceeds	Contributions & Grants	-	10,000.00	#DIV/0!
05-03-3940	Grant Proceeds	Contributions & Grants	-	-	#DIV/0!
05-03-3950	Miscellaneous	Miscellaneous	-	2,400.00	#DIV/0!
REVENUES			-	114,300.00	#DIV/0!
05-10-4217	Keeler - Parks	Grant Expense	-	51,900.00	#DIV/0!
05-11-4213	Keeler - Civic Center	Grant Expense	-	50,000.00	#DIV/0!
05-12-4215	Keeler - Recreation	Grant Expense	-	10,000.00	#DIV/0!
05-03-4218	Keeler - PD	Grant Expense	-	-	#DIV/0!
05-03-4211	PD Project - Calendar	Project Expense	-	1,000.00	#DIV/0!
05-03-4212	PD Project - LEOSE	Project Expense	-	1,400.00	#DIV/0!
EXPENSES			-	114,300.00	#DIV/0!
NET FUND			-	-	#DIV/0!

Hotel/Motel Tax Fund

GL No.	Account Name	Category	Prior Year 2020-2021	Current Year 2021-2022	% Diff
06-01-3400	Hotel/ Motel Tax	Hotel Motel Tax	20,000.00	20,000.00	0%
REVENUES			20,000.00	20,000.00	0%
06-01-4042	Advertising & Promotions	Administrative	-	4,000.00	#DIV/0!
EXPENSES			-	4,000.00	#DIV/0!
06-01-9999	Transfer to Recreation Fund	Transfer	14,000.00	16,000.00	14%
TRANSFERS			14,000.00	16,000.00	14%
NET FUND			6,000.00	-	-100%

MC Security Fund

GL No.	Account Name	Category	Prior Year 2020-2021	Current Year 2021-2022	% Diff
09-02-3200	Fines & Fees	Fines & Fees	5,000.00	5,000.00	0%
REVENUES			5,000.00	5,000.00	0%
09-02-4320	Security Services	Utility	-	8,500.00	#DIV/0!
EXPENSES			-	8,500.00	#DIV/0!
09-02-9999	Transfer to General Fund for PD		-	5,000.00	#DIV/0!
TRANSFERS			-	5,000.00	#DIV/0!
NET FUND			5,000.00	(8,500.00)	-270%

MC Tech Fund

GL No.	Account Name	Category	Prior Year 2020-2021	Current Year 2021-2022	% Diff
10-02-3200	Fines & Fees	Fines & Fees	5,000.00	6,000.00	20%
REVENUES			5,000.00	6,000.00	20%
10-02-4300	Telephone & Internet Service	Utility	4,272.00	5,471.00	28%
EXPENSES			4,272.00	5,471.00	28%
NET FUND			728.00	529.00	-27%

PEG Fund (NO EXPENDITURES REQUESTED)

GL No.	Account Name	Category	Prior Year 2020-2021	Current Year 2021-2022	% Diff
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RESTRICTED FUNDS

11-01-3500	Franchise Tax	Franchise Tax	3,532.23	3,500.00	-1%
REVENUES			3,532.23	3,500.00	-1%
11-01-4500	Materials & Supplies	Materials & Supplies	-	-	#DIV/0!
EXPENSES			-	-	#DIV/0!
NET FUND			3,532.23	3,500.00	-1%

Debt Service Fund

GL No.	Account Name	Category	Prior Year 2020-2021	Current Year 2021-2022	% Diff
13-01-3600	Property Tax - Current	Property Tax	144,018.75	139,768.76	-3%
13-01-3610	Property Tax - Delinquent	Property Tax	-	-	#DIV/0!
13-01-3620	Property Tax - Penalties & Interest	Property Tax	-	-	#DIV/0!
REVENUES			144,018.75	139,768.76	-3%
13-01-4015	Bond Expense	Bond Expense	85,000.00	85,000.00	0%
13-01-4016	Bond Interest Expense	Bond Expense	58,768.75	54,518.76	-7%
13-01-4030	Bank Fees	Fines & Fees	250.00	250.00	0%
13-07-4020	Note Payable Expense	Note Expense		22,978.00	#DIV/0!
13-09-4015	Bond Expense	Bond Expense		190,000.00	#DIV/0!
13-09-4016	Bond Interest Expense	Bond Expense		165,250.00	#DIV/0!
13-09-4030	Bank Fees	Fines & Fees		-	#DIV/0!
EXPENSES			144,018.75	517,996.76	260%
13-01-9999	Transfer from Utility Fund	Transfer	-	(355,250.00)	#DIV/0!
13-01-9999	Transfer from General Fund	Transfer	-	(22,978.00)	#DIV/0!
TRANSFERS			-	(378,228.00)	#DIV/0!
NET FUND			-	-	#DIV/0!

Endowment Fund

GL No.	Account Name	Category	Prior Year 2020-2021	Current Year 2021-2022	% Diff
14-01-3800	Interest Income	Interest	-	5,316.80	#DIV/0!
14-01-3800	Interest Income	Interest		1,000.00	#DIV/0!
REVENUES			-	6,316.80	#DIV/0!
14-01-4500	Miscellaneous	Repairs & Maintenance	-	-	#DIV/0!
EXPENSES			-	-	#DIV/0!
14-01-9999	Transfer to General Fund	Transfer	-	6,316.80	#DIV/0!
TRANSFERS			-	6,316.80	#DIV/0!
NET FUND			-	-	#DIV/0!

Road Maintenance Fund

GL No.	Account Name	Category	Prior Year 2020-2021	Current Year 2021-2022	% Diff
15-07-3200	Fines & Fees	Fines & Fees	34,680.00	-	-100%
REVENUES			34,680.00	-	-100%
15-07-4420	Street Repairs & Maint.	Repairs & Maintenance	48,221.00	-	-100%
EXPENSES			48,221.00	-	-100%
15-07-9999	Transfer from General Fund	Transfer	-	(13,541.00)	#DIV/0!
TRANSFERS			-	(13,541.00)	#DIV/0!
NET FUND			(13,541.00)	13,541.00	-200%

MC Local Truency Prevention & Diversion Fund

GL No.	Account Name	Category	Prior Year 2020-2021	Current Year 2021-2022	% Diff
16-02-3200	Fines & Fees	Fines & Fees	6,209.77	7,000.00	13%
REVENUES			6,209.77	7,000.00	13%
16-02-4100	Contractual Services	Contractual Services	-	6,000.00	#DIV/0!
EXPENSES			-	6,000.00	#DIV/0!
NET FUND			6,209.77	1,000.00	-84%

MC Municipal Jury Fund (NO EXPENDITURES REQUESTED)

RESTRICTED FUNDS

GL No.	Account Name	Category	Current Year 2020-2022	Current Year 2020-2022	% Diff
17-02-3200	Fines & Fees	Fines & Fees	124.12	120.00	-3%
REVENUES			124.12	120.00	-3%
17-02-4500	Miscellaneous	Miscellaneous	-	-	#DIV/0!
EXPENSES			-	-	#DIV/0!
NET FUND			124.12	120.00	-3%

Keep Diboll Beautiful Fund

GL No.	Account Name	Category	Prior Year 2020-2021	Current Year 2021-2022	% Diff
18-01-3940	Grant Proceeds	Contributions & Grants	15,952.61	15,952.61	0%
REVENUES			15,952.61	15,952.61	0%
18-01-4210	KDB Expense	Project Expense	-	15,952.61	#DIV/0!
EXPENSES			-	15,952.61	#DIV/0!
NET FUND			15,952.61	-	-100%

Restricted Projects Fund

GL No.	Account Name	Category	Prior Year 2020-2021	Current Year 2021-2022	% Diff
50-01-9999	Transfer from General Fund PY Fund Balance	Transfer	-	(65,000.00)	#DIV/0!
50-09-9999	Transfer from Utility Fund PY Fund Balance	Transfer	-	(350,000.00)	#DIV/0!
TRANSFERS			-	(415,000.00)	#DIV/0!
NET FUND			-	415,000.00	#DIV/0!