

CITY OF GRANITE SHOALS 2021-2022 BUDGET

MAYOR WILL SKINNER

RON MUNOS COUNCIL PLACE I (Mayor Pro Tem)
SAMANTHA ORTIS COUNCIL PLACE III
EDDIE MCCOY COUNCIL PLACE V

BRUCE JONES COUNCIL PLACE II
STEVE HOUGEN COUNCIL PLACE IV
PHIL ORT COUNCIL PLACE VI

Filed to City Secretary 08/10/2021; Final Presentation on 9/14/2021



Final

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September 14, 2021

Honorable Mayor Skinner, City Council and the Citizens of Granite Shoals:

Enclosed is the final budget for the fiscal year beginning October 1, 2021, ending September 30, 2022.

Although the budget process was new for some of you, it was a good process this year and I thank you for that. The budget is a good reflection of the will of the Council: consequently, all personnel have been accounted for and we have proposed additional staff in Public Works and Police. Additional staff and equipment from last year made a huge improvement on the services we provide.

The proposed budget calls for no change in the current property tax levy of .5986. Property valuations continue to increase, and the budget has been constructed to reflect the tax levy for the General Fund and Debit Service Fund. The 2020 Bond package dollars are currently being spent as appropriated and this year we added a \$1,000,000 short term loan at 1.03% to purchase mobile equipment needed for the City. This includes 4 police vehicles, 4 Public Works trucks, 1 fire truck and 1 Hydradig (public works machinery). Residential property continues to be of great value in Granite Shoals and new residential building is growing. Sales tax revenue has increased, and we believe more people shopping locally. A new Family Dollar is going to be built this year and our new hometown grocery store should be opened by the new year. We will continue to look for ways to try and improve economic development opportunities to ease the burden of property taxes in the long run. The Hotel/Motel tax will most likely remain unchanged unless there are future developments. The national economy is battling from a lack of certainty and a position of strength, many supplies have not made it ports due to many issues and it unlikely to get better this year.

Salaries, benefits and staff positions were reviewed closely for the coming year; salary adjustments have been recommended to compete with neighboring cities and the current employment shifts to higher wages. In the future we will work to provide a means to improve supervision, leadership and increase productivity in the work force.

The 2021-2022 Budget continues to support current services offered. The General Fund is supported by property taxes and sales taxes, the Utility Fund is supported by revenues from water sales and the Hotel/Motel Fund is supported by taxes from vacation rentals within the city limits.

The City of Granite Shoals will continue to work closely with elected officials and others interested in helping Granite Shoals improve its standing in Burnet County and the state of Texas.

I'm looking forward to a new fiscal year and the approval of the 2021-2022 budget. The work of our Finance Director, Mr. Russell Martin has eased the burdens and responsibilities that I carry, and I want to personally thank him for his work. We are truly blessed to have him here.

This is a maintenance budget for the City of Granite Shoals, but the expenditures are in line with the City's goals and objectives of moving forward. Since the city did not raise the tax rate, our funds are constant. There is a better understanding of the funds available. We cannot get behind on what needs to be done in the future. I would like to express my appreciation to the Mayor, members of the Council and staff during the preparation of the 2021-2022 Budget.

Sincerely,

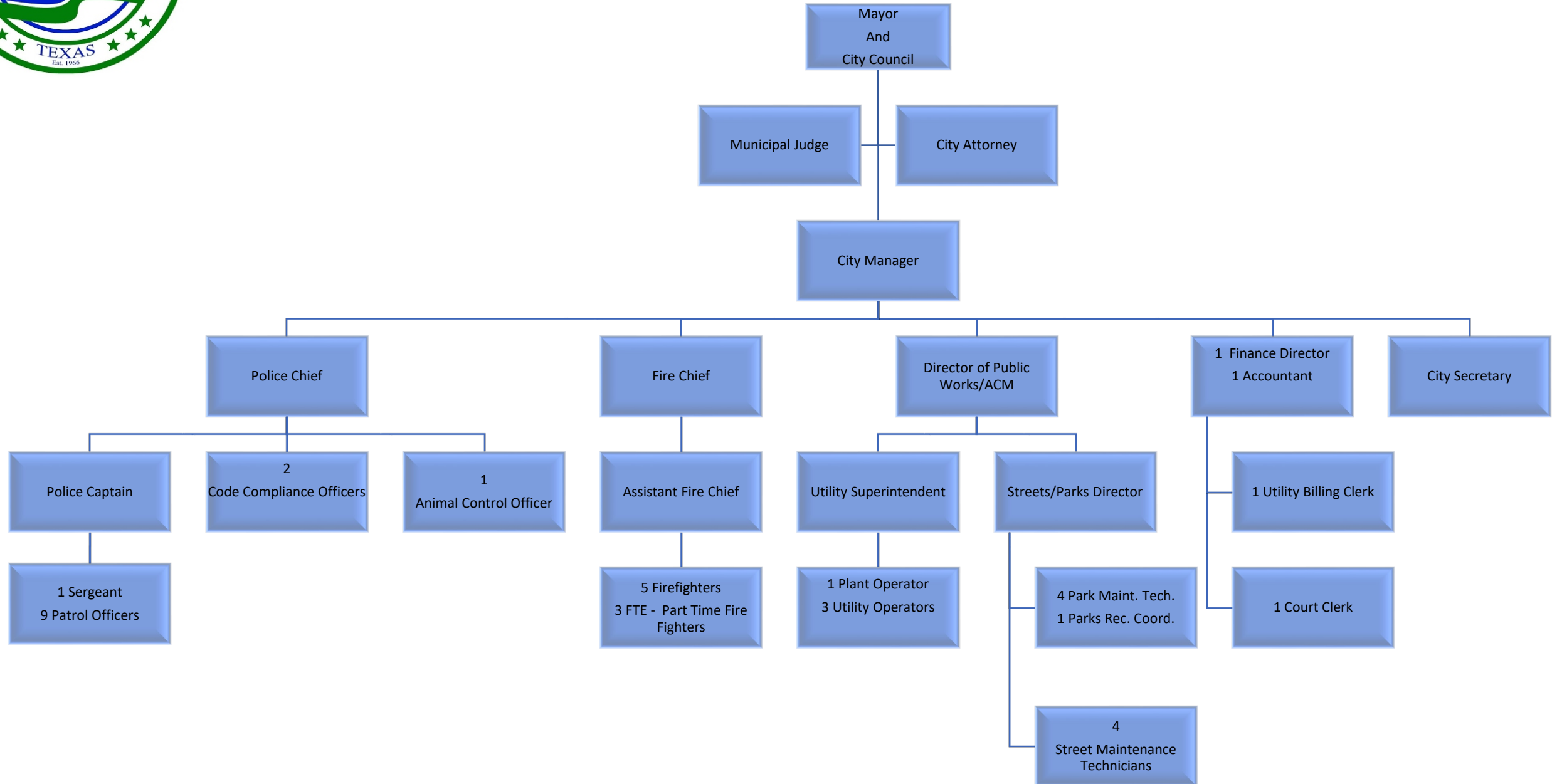
A handwritten signature in blue ink that reads "Jeffery D. Looney".

Jeffery D. Looney, MPA
City Manager



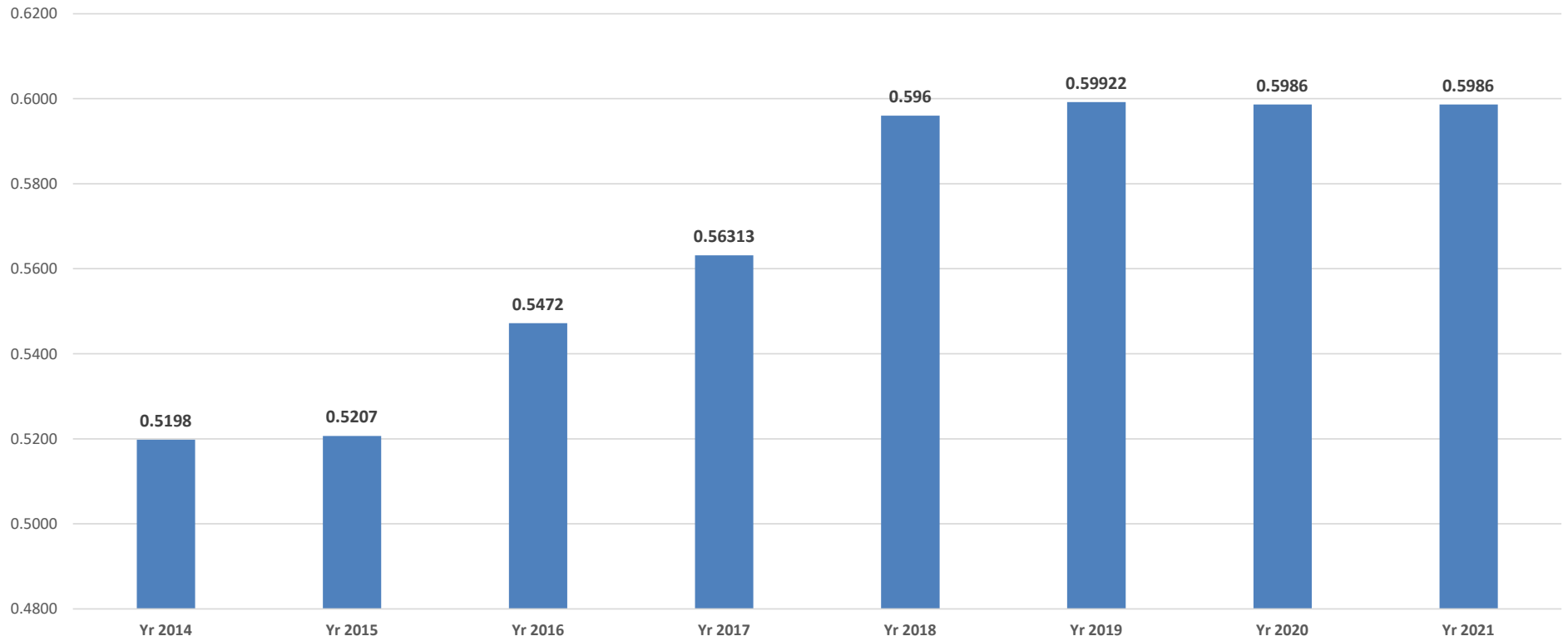
Organizational Chart

August 2021



**2021-2022
FISCAL YEAR
PROPERTY TAX
SUMMARY**

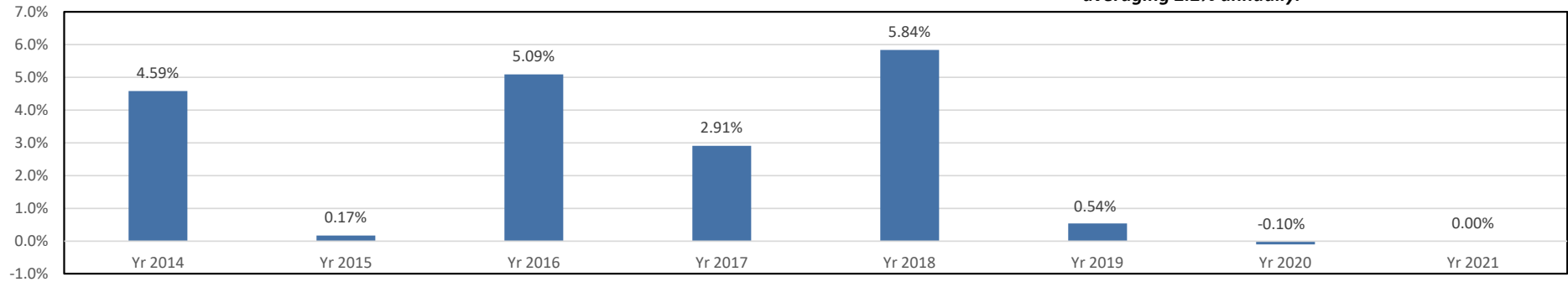
**City of Granite Shoals
Historical Total Property Tax Rates
Property Tax / \$100 Valuation**



Percent Change

**City of Granite Shoals
Historical Property Tax Percent Change**

From 2014 to 2021, the tax rate has increased by .0788 or 15.2% over the seven year period averaging 2.2% annually.



City of Granite Shoals FY 2021 - 2022 Property Tax Rates

2021 Property Tax Rate Comparison

2021 Approved Rate		<u>M&O</u>	<u>I&S</u>	<u>Total Rate</u>
		\$ 0.3345	\$ 0.2641	\$ 0.5986
2021 Certified Appraisal Rolls				
Adjusted Taxable Value	\$ 626,156,069	\$ 2,084,020	\$ 1,645,410	\$ 3,729,429
Freeze Levy	\$ 566,055	\$ 464,502	\$ 101,553	\$ 566,055
		<u>\$ 2,548,521</u>	<u>\$ 1,746,963</u>	<u>\$ 4,295,484</u>
Change From 2020		\$ 361,204	\$ 211,570	\$ 572,774

2020 Property Tax Rate Comparison

2020 Approved Rate		<u>M&O</u>	<u>I&S</u>	<u>Total Rate</u>
		\$ 0.3515	\$ 0.2471	\$ 0.5986
2020 Certified Appraisal Rolls				
Adjusted Taxable Value	\$ 545,227,661	\$ 1,906,893	\$ 1,340,521	\$ 3,247,414
Freeze Levy	\$ 475,296	\$ 280,425	\$ 194,871	\$ 475,296
		<u>\$ 2,187,317</u>	<u>\$ 1,535,393</u>	<u>\$ 3,722,710</u>
Change From 2019		\$ 73,576	\$ 48,284	\$ 121,860

2019 Property Tax Rate

2019 Approved Rate (With Bond Debt and Police Cars)		<u>M&O</u>	<u>I&S</u>	<u>Total Rate</u>
		\$ 0.35150	\$ 0.24772	\$ 0.59922
2019 Certified Appraisal Rolls				
Adjusted Taxable Value	\$ 530,146,297	\$ 1,854,147	\$ 1,306,712	\$ 3,160,859
Freeze Levy	\$ 439,991	\$ 259,595	\$ 180,396	\$ 439,991
		<u>\$ 2,113,742</u>	<u>\$ 1,487,108</u>	<u>\$ 3,600,850</u>
Change From 2018 - 2019		\$ 212,728	\$ 134,980	\$ 347,708

City of Granite Shoals Tax Impact on Proposed Rate

Property Tax impact for an owner with an appraised property value of \$100,000 and without an over 65 years of age exemption.

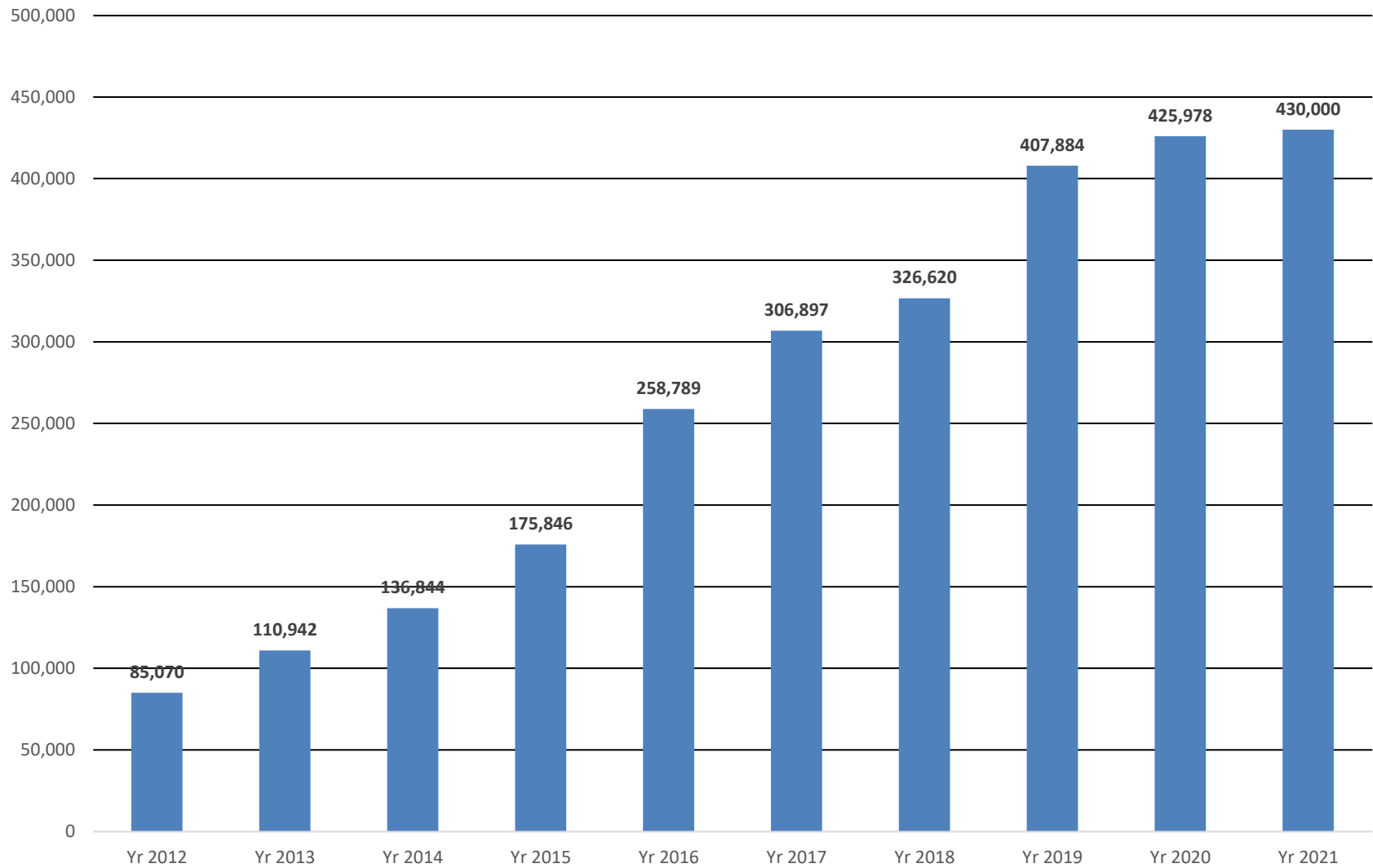
	2020 - 2021	2021 - 2022
	<u>Current</u>	<u>Proposed</u>
Property Value	\$ 100,000	\$ 100,000
Property Tax/\$100 Valuation	0.59860	0.5986
Annual Tax	\$ 598.60	\$ 598.60

Annual Increase (Decrease) on a \$100,000 property \$ -

There would be no increase in taxes for for property owners with an over 65 and disability tax ceiling (exemption).

**2021-2022
FISCAL YEAR
SALES TAX
SUMMARY**

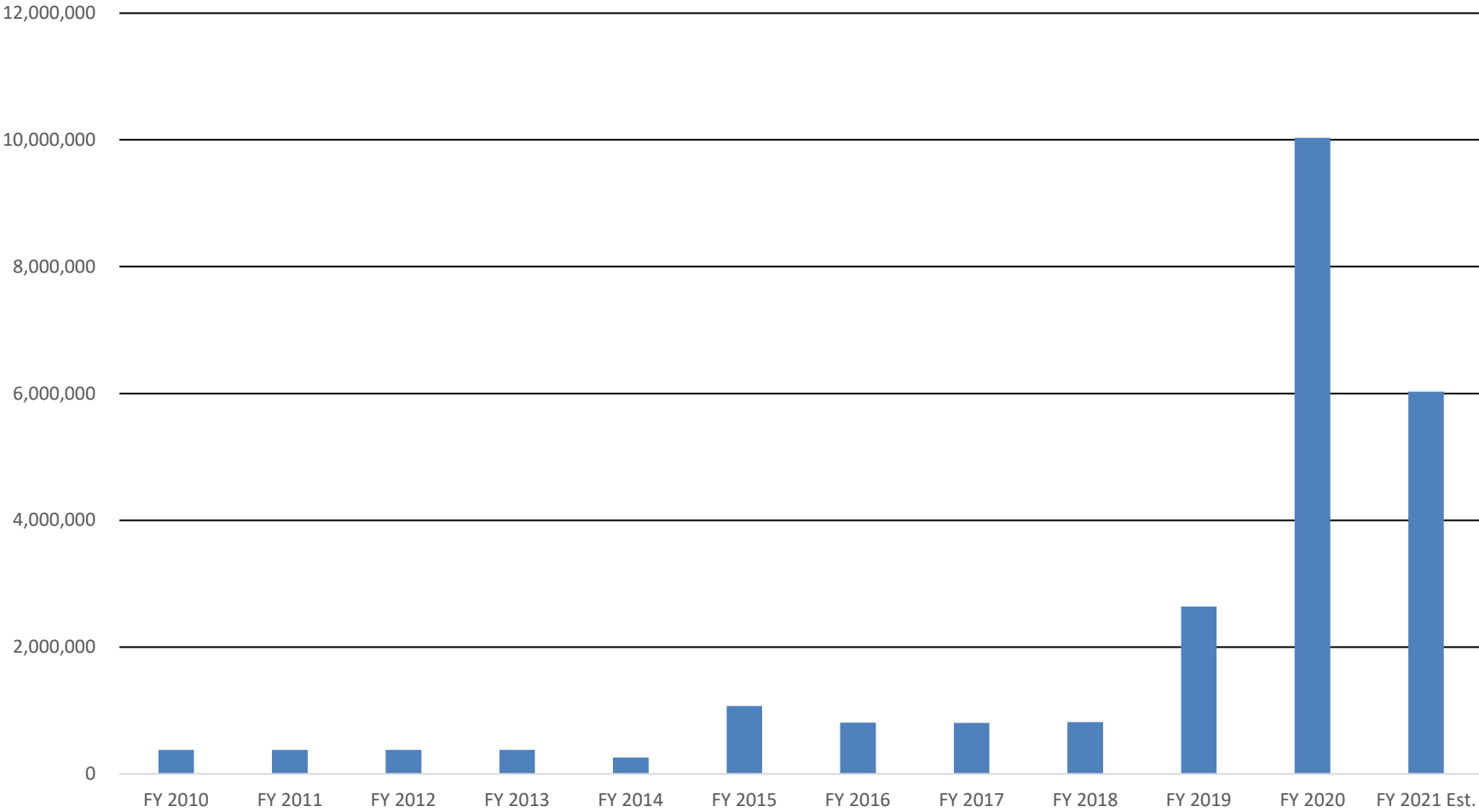
City of Granite Shoals Annual Sales Tax Revenue



2021-2022

**FISCAL YEAR
INVESTMENTS**

City of Granite Shoals Tex Pool Invested Funds



**2021-2022
FISCAL YEAR
STAFFING
REQUIREMENTS**

**City of Granite Shoals
 Summary of Full-Time Equivalents
 Current as Approved and Approved for FY 2021-2022**

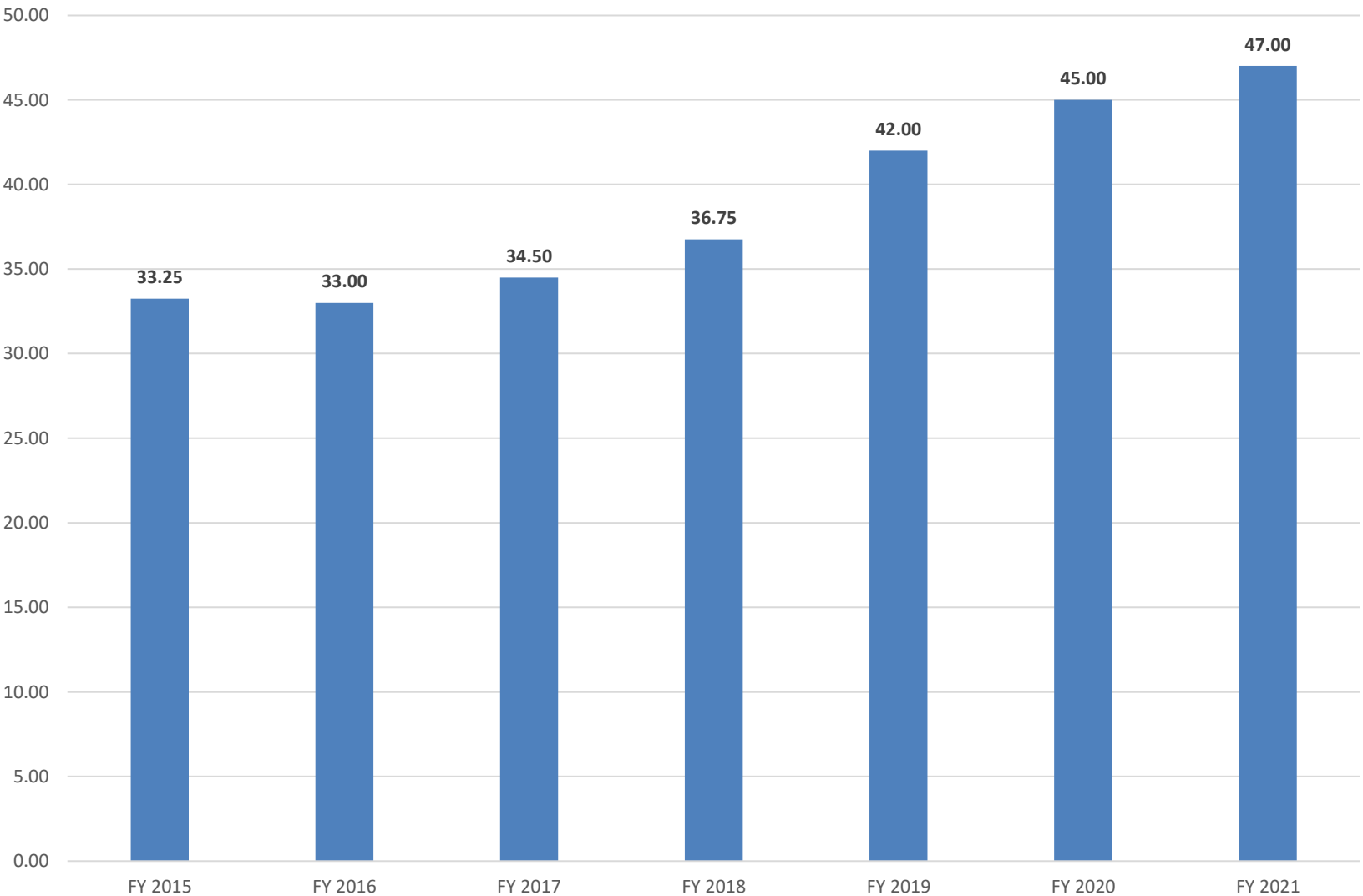
Department	FY 2019-2020 FTE Total	FY 2020-2021 FTE Total	FY 2021-2022 FTE Total
Administration	3.5	4.0	4.0
Animal Control *	0.0	0.0	0.0
Code Compliance *	0.0	0.0	0.0
Finance **	0.0	0.0	0.0
Fire	8.5	10.0	10.0
Police	13.0	14.0	15.0
Streets	5.0	5.0	4.0
Parks ***	4.0	4.0	6.0
Municipal Court	1.0	1.0	1.0
Utilities	7.0	7.0	7.0
Totals	42.0	45.0	47.0

** Animal Control and Code Compliance FTE's are now budgeted in the Police Department.*

*** Finance FTE's are now budgeted in the Administration Department.*

**** Parks FTE's were budgeted in Streets but are now in the Parks Department.*

City of Granite Shoals Full Time Employee Equivalents



**2021-2022
FISCAL YEAR
ALL FUND
SUMMARY**

**City of Granite Shoals
Fiscal Year 2021 - 2022 - All Funds Summary**

Description of Accounts	GOVERNMENTAL FUNDS		NON-MAJOR GOVERNMENT FUNDS								PROPRIETARY FUNDS			NON-MAJOR PROPRIETARY					Totals
	General Fund	Debt Svc Fund	Rest Parks Fund	Hotel Tax Fund	Street Maint Fund	PD Seizure Fund	Law Educate Fund	Cleanup Fund	Court Tech Fund	Court Bld Sec Child Fund	Water	Water Improv. (2020 Bond)	Solid Waste	Equip Rsv Fund	Utility Equip Fund(s)	Meter Read Fund	CDBG Fund	Strt. Bond 2018	
Investment Reserves																			
Estimated 2020-2021 FY End Balance	1,365,264	619,359	305,882	58,398	110,311	3,488	7,005	37,859	(1,275)	(15,342)	2,004,394	6,720,448	203,931	100,000	385,156	28,246	(163,915)	1,502	11,770,712
Beginning Fund Balance	1,365,264	619,359	305,882	58,398	110,311	3,488	7,005	37,859	(1,275)	(15,342)	2,004,394	6,720,448	203,931	100,000	385,156	28,246	(163,915)	1,502	11,770,712
Revenues																			
Taxes	2,784,171																		2,784,171
Licenses and Fees	395,000																		395,000
Other	50,000													25,000					75,000
Miscellaneous	20,000																		20,000
Animal Control	1,400																		1,400
Fire	338,300																		338,300
Streets and Parks	54,500																		54,500
Municipal Court	108,795																		108,795
Surface Water Fees for Service											1,600,000								1,600,000
Surface Water Other											246,000								246,000
Ground Water Fees For Service											205,000								205,000
Solid Waste Fees for Service													600,000						600,000
Parks License and Fees			16,500																16,500
Hotel Occupancy Tax				55,000															55,000
Street Maintenance Sales Tax					215,000														215,000
Law Enforcement Education Other							1,100												1,100
City Cleanup Taxes								35,000											35,000
Court Technology Fines & Fees									2,000										2,000
Court Bld. Security Fines & Fees										1,600									1,600
Municipal Court Child Safety Other										8,000									8,000
Debt Service Taxes		1,794,463																	1,794,463
Utility Equipment Reserve Other															27,600				27,600
Utility Equipment Reserve Misc															58,476				58,476
Capital Replacement Fees (Ground)											6,476								6,476
CDBG Grants																			0
Total Revenues	3,752,166	1,794,463	16,500	55,000	215,000	0	1,100	35,000	2,000	9,600	2,057,476	0	600,000	25,000	86,076	0	0	0	8,649,381
Expenditures																			
Personnel	2,983,798										509,616								3,493,414
Contractual	777,300							35,000			130,000		504,000						1,446,300
Supplies & Materials	615,325										452,200								1,067,525
Other	61,640	1,788,477	21,500	45,000					0	6,000	165,576								2,088,193
Capital Expenditures	68,336				289,266		0				224,500		4,062,503			0	0	0	4,644,605
Total Expense	4,506,399	1,788,477	21,500	45,000	289,266	0	0	35,000	0	6,000	1,481,892	4,062,503	504,000	0	0	0	0	0	12,740,037
Net Gain or Loss for Budget Period	(754,233)	5,986	(5,000)	10,000	(74,266)	0	1,100	0	2,000	3,600	575,584	(4,062,503)	96,000	25,000	86,076	0	0	0	(4,090,656)
Funding Transfers & Other Sources																			
Transfer of Funds	868,040										(868,040)								0
Transfer to Street Maintenance Fund	(89,266)				89,266														0
Fiscal Yr End Bal. Change Incl. Transfers	24,541	5,986	(5,000)	10,000	15,000	0	1,100	0	2,000	3,600	(292,456)	(4,062,503)	96,000	25,000	86,076	0	0	0	(4,090,656)
Ending Fund Balance	1,389,805	625,345	300,882	68,398	125,311	3,488	8,105	37,859	725	(11,742)	1,711,938	2,657,945	299,931	125,000	471,232	28,246	(163,915)	1,502	7,680,056
Capital Requests - From Detail Capital Sheets <i>(Non-Water Bond Capital)</i>	909,500										2,240,000								3,149,500

**City of Granite Shoals
All Fund Summary for FY 2020-2021 and FY 2021-2022**

Fund Description	2020-2021 Beginning Balance	Forecast FY 2020-2021				Approved FY 2021-2022				Reserves Required	After Deducting Reserves	
		Revenue	Expenses	Transfers In / (Out)	Ending Balance	Revenue	Expenses	Transfers In / (Out)	Ending Balance		Available Balances Ending FY 2020-2021	Available Balances Ending FY 2021-2022
General (Rev. Incl. \$257k FEMA)	\$ 990,456	\$ 3,757,493	\$ 4,176,657	\$ 793,972	\$ 1,365,264	\$ 3,752,166	\$ 4,506,399	\$ 778,774	\$ 1,389,805	25% O&M	\$ 321,100	\$ 263,206
Water/Utility	\$ 1,925,781	\$ 2,196,935	\$ 1,235,084	\$ (883,238)	\$ 2,004,394	\$ 2,057,476	\$ 1,481,892	\$ (868,040)	\$ 1,711,938	25% O&M	\$ 1,695,623	\$ 1,341,465
Solid Waste	\$ 179,529	\$ 644,228	\$ 619,826		\$ 203,931	\$ 600,000	\$ 504,000		\$ 299,931	None	\$ 203,931	\$ 299,931
Restricted Parks	\$ 10,284	\$ 729,876	\$ 434,278		\$ 305,882	\$ 16,500	\$ 21,500		\$ 300,882	None	\$ 305,882	\$ 300,882
Hotel Tax	\$ 77,898	\$ 25,000	\$ 44,500		\$ 58,398	\$ 55,000	\$ 45,000		\$ 68,398	None	\$ 58,398	\$ 68,398
Street Maintenance	\$ 82,966	\$ 217,345	\$ 279,266	\$ 89,266	\$ 110,311	\$ 215,000	\$ 289,266	\$ 89,266	\$ 125,311	None	\$ 110,311	\$ 125,311
Police Seizure	\$ 8,488	\$ -	\$ 5,000		\$ 3,488	\$ -	\$ -		\$ 3,488	None	\$ 3,488	\$ 3,488
Law Enforcement Educate	\$ 5,551	\$ 1,454	\$ -		\$ 7,005	\$ 1,100	\$ -		\$ 8,105	None	\$ 7,005	\$ 8,105
City Wide Cleanup	\$ 46,927	\$ 28,569	\$ 37,637		\$ 37,859	\$ 35,000	\$ 35,000		\$ 37,859	None	\$ 37,859	\$ 37,859
Court Technology	\$ (275)	\$ 2,000	\$ 3,000		\$ (1,275)	\$ 2,000	\$ -		\$ 725	None	\$ (1,275)	\$ 725
Court Building Security	\$ 5,767	\$ 750	\$ 37,181		\$ (30,664)	\$ 1,600	\$ -		\$ (29,064)	None	\$ (30,664)	\$ (29,064)
Municipal Court Child Safety	\$ 13,323	\$ 8,000	\$ 6,000		\$ 15,323	\$ 8,000	\$ 6,000		\$ 17,323	None	\$ 15,323	\$ 17,323
Debt Service	\$ 607,723	\$ 1,607,740	\$ 1,596,104		\$ 619,359	\$ 1,794,463	\$ 1,788,477		\$ 625,345	\$ 312,000	\$ 307,359	\$ 313,345
Govt Equipment Reserve	\$ 75,000	\$ 25,000	\$ -		\$ 100,000	\$ 25,000	\$ -		\$ 125,000	None	\$ 100,000	\$ 125,000
* Utility Capital <u>Equipment</u>	\$ 327,541	\$ 57,615	\$ -		\$ 385,156	\$ 58,476	\$ -		\$ 443,632	None	\$ 385,156	\$ 443,632
** Utility Capital <u>Replacement</u>	\$ (26,964)	\$ 26,964	\$ -		\$ -	\$ 27,600	\$ -		\$ 27,600	None	\$ -	\$ 27,600
Auto Meter Reading Project	\$ 28,246	\$ -	\$ -		\$ 28,246	\$ -	\$ -		\$ 28,246	None	\$ 28,246	\$ 28,246
CDBG #7216199	\$ (8,500)	\$ -	\$ 155,415		\$ (163,915)	\$ -	\$ -		\$ (163,915)	None	\$ (163,915)	\$ (163,915)
Street Bond Series 2018	\$ 7,241	\$ 60	\$ 5,799		\$ 1,502	\$ -	\$ -		\$ 1,502	None	\$ 1,502	\$ 1,502
Water Improv. Projct (2020)	\$ 6,847,171	\$ -	\$ 126,723		\$ 6,720,448	\$ -	\$ 4,062,503	\$ -	\$ 2,657,945	None	\$ 6,720,448	\$ 2,657,945
Total All Funds	\$ 11,204,154	\$ 9,329,029	\$ 8,762,470	\$ -	\$ 11,770,713	\$ 8,649,381	\$ 12,740,037	\$ -	\$ 7,680,057		\$ 10,105,778	\$ 5,870,985

*Note: Revenue Source is the \$1/metered account Surface Water (2247 accounts total)

** Note: Revenue Source is the \$2/metered account Surface (2247 accounts total) & Ground Water (216 accounts total)

**2021-2022
FISCAL YEAR
SUMMARY
BUDGETS**

**City of Granite Shoals
Budget 2021-2022
General Fund Summary**

GENERAL FUND REVENUES AND EXPENSES

GENERAL FUND REVENUES

Taxes	2,784,171
Licenses and Fees	395,000
Other	50,000
Miscellaneous	20,000
Animal Control	1,400
Fire	338,300
Streets and Parks	54,500
Municipal Court	108,795
	<hr/>
TOTAL GENERAL FUND REVENUES	<hr/> <hr/> <u>3,752,166</u>

GENERAL FUND EXPENDITURES

NON-DEPARTMENTAL EXPENSE

Personnel	
Contractual	258,400
Supplies & Materials	112,250
Other	
Capital Expenditures	15,000
	<hr/>
Total Non-Departmental Expense	<hr/> <hr/> <u>385,650</u>

FIRE DEPARTMENT EXPENSE

Personnel	686,260
Contractual	101,000
Supplies & Materials	113,700
Other	25,000
Capital Expenditures	-
	<hr/>
Total Fire Department Expense	<hr/> <hr/> <u>925,960</u>

ADMINISTRATION DEPARTMENT EXPENSE

Personnel	469,501
Contractual	228,300
Supplies & Materials	39,775
Other	
Capital Expenditures	
	<hr/>
Total Administration Department Expense	<hr/> <hr/> <u>737,576</u>

**City of Granite Shoals
Budget 2021-2022
General Fund Summary**

POLICE DEPARTMENT EXPENSE

Personnel	1,200,929
Contractual	135,000
Supplies & Materials	143,000
Other	36,640
Capital Expenditures	43,336
Total Police Department Expense	<u>1,558,905</u>

STREETS DEPARTMENT EXPENSE

Personnel	224,249
Contractual	2,000
Supplies & Materials	119,000
Other	-
Capital Expenditures	10,000
Total Streets Department Expense	<u>355,249</u>

PARKS DEPARTMENT EXPENSE

Personnel	347,818
Contractual	12,000
Supplies & Materials	59,000
Other	-
Capital Expenditures	-
Total Parks Department Expense	<u>418,818</u>

MUNICIPAL COURT DEPARTMENT EXPENSE

Personnel	55,041
Contractual	40,600
Supplies & Materials	28,600
Other	-
Capital Expenditures	-
Total Municipal Court Department Expense	<u>124,241</u>

GENERAL FUND SUMMARY

Total General Fund Expense	<u>4,506,399</u>
General Fund Revenues Over / (Under) Expenses	<u>(754,233)</u>
Transfer From Funds (NET)	<u>778,774</u>
Total General Fund Net Gain or (Loss) after transfers	<u>24,541</u>

**City of Granite Shoals
Budget 2021-2022
Enterprise Funds**

WATER UTILITY FUND - 200

WATER UTILITY REVENUES

Surface Water Fees for Service	1,782,000
Surface Water Other	64,000
Ground Water Fees For Service	205,000
Capital Replacement Fees (Ground)	6,476
 Total Water Utility Revenues	 <u>\$ 2,057,476</u>

WATER UTILITY EXPENDITURES

SURFACE WATER DEPARTMENT EXPENSE

Personnel	509,616
Contractual	130,000
Supplies & Materials	414,750
Other	165,576
Capital Expenditures	184,500
 Total Surface Water Department Expense	 <u>\$ 1,404,442</u>

GROUND WATER DEPARTMENT EXPENSE

Personnel	-
Contractual	-
Supplies & Materials	37,450
Other	-
Capital Expenditures	40,000
 Total Ground Water Department Expense	 <u>\$ 77,450</u>

WATER UTILITY SUMMARY

Total Water Utility Fund Department Expense	<u>\$ 1,481,892</u>
Water Utility Fund Revenues Over / (Under) Expenses	<u>\$ 575,584</u>
Transfer to General Fund	<u>\$ (868,040)</u>
Total Water Utility Fund Net Gain or (Loss) after transfers	<u>\$ (292,456)</u>

**City of Granite Shoals
Budget 2021-2022
Enterprise Funds**

SOLID WASTE FUND - 250

SOLID WASTE REVENUES

Bulk Disposal	-
Collections Residential	600,000
Collections Commercial	-
Total Solid Waste Revenues	<u>\$ 600,000</u>

SOLID WASTE EXPENDITURES

<u>SOLID WASTE EXPENSE</u>	
Bulk Disposal	
Collections Residential	504,000
Collections Commercial	-
Other	-
	<u>-</u>
Total Solid Waste Department Expense	<u>\$ 504,000</u>

SOLID WASTE SUMMARY

Total Solid Waste Fund Department Expense	<u>\$ 504,000</u>
Solid Waste Fund Revenues Over / (Under) Expenses	<u>\$ 96,000</u>
Transfer to General Fund	<u>\$ -</u>
Total Solid Waste Fund Net Gain or (Loss) after transfers	<u>\$ 96,000</u>

**City of Granite Shoals
Budget 2021-2022
Restricted / Debt / Capital Funds**

FUND REVENUES

Parks Other Fees	16,500
Hotel Occupancy Tax	55,000
Street Maintenance Sales Tax	215,000
Law Enforcement Education Other	1,100
City Cleanup Taxes	35,000
Court Technology Fines & Fees	2,000
Court Building Security Fines & Fees	1,600
Municipal Court Child Safety Other	8,000
Debt Service Taxes	1,794,463
Govt Equipment Replacement Misc	25,000
Utility Equipment Reserve Other	27,600
Utility Equipment Reserve Misc	58,476
Total All Other Funds Revenue	\$ 2,239,739

FUND EXPENSES

350 <u>RESTRICTED PARKS EXPENSE</u>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	21,500
Capital Expenditures	-
Total Restricted Parks Expense	21,500

360 <u>HOTEL OCCUPANCY EXPENSE</u>	
Personnel	-
Contractual	45,000
Supplies & Materials	-
Other	-
Capital Expenditures	-
Total Hotel Occupancy Expense	45,000

**City of Granite Shoals
Budget 2021-2022
Restricted / Debt / Capital Funds**

370 <u>STREET MAINTENANCE SALES TAX EXPENSE</u>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	289,266
	289,266
Total Street Maintenance Sales Tax Expense	289,266

375 <u>POLICE SEIZURE EXPENSE</u>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	-
	-
Total Police Seizure Expense	-

376 <u>LAW ENFORCEMENT EDUCATION EXPENSE</u>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	-
	-
Total Law Enforcement Education Expense	-

380 <u>CITY CLEANUP EXPENSE</u>	
Personnel	-
Contractual	35,000
Supplies & Materials	-
Other	-
Capital Expenditures	-
	-
Total City Cleanup Expense	35,000

**City of Granite Shoals
Budget 2021-2022
Restricted / Debt / Capital Funds**

390 <u>COURT TECHNOLOGY EXPENSE</u>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	-
	-
Total Court Technology Expense	-

391 <u>COURT BUILDING SECURITY EXPENSE</u>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	-
	-
Total Court Building Security Expense	-

392 <u>MUNICIPAL COURT CHILD SAFETY EXPENSE</u>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	6,000
Capital Expenditures	-
	-
Total Municipal Court Child Safety Expense	6,000

400 <u>DEBT SERVICE EXPENSE</u>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	1,788,477
Capital Expenditures	-
	-
Total Debt Service Expense	1,788,477

**City of Granite Shoals
Budget 2021-2022
Restricted / Debt / Capital Funds**

501 <u>GOVT EQUIPMENT REPLACEMENT EXPENSE</u>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	-
	-
Total Govt Equipment Replacement Expense	-

502 <u>UTILITY EQUIPMENT RESERVE EXPENSE</u>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	-
	-
Total Utility Equipment Reserve Expense	-

507 <u>CDBG #7216199 EXPENSE</u>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	-
	-
Total CDBG #7216199 Expense	-

**City of Granite Shoals
Budget 2021-2022
Restricted / Debt / Capital Funds**

508 <u>STREET BOND SERIES 2018 EXPENSE</u>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	-
	-
Total Street Bond Series 2018 Expense	-

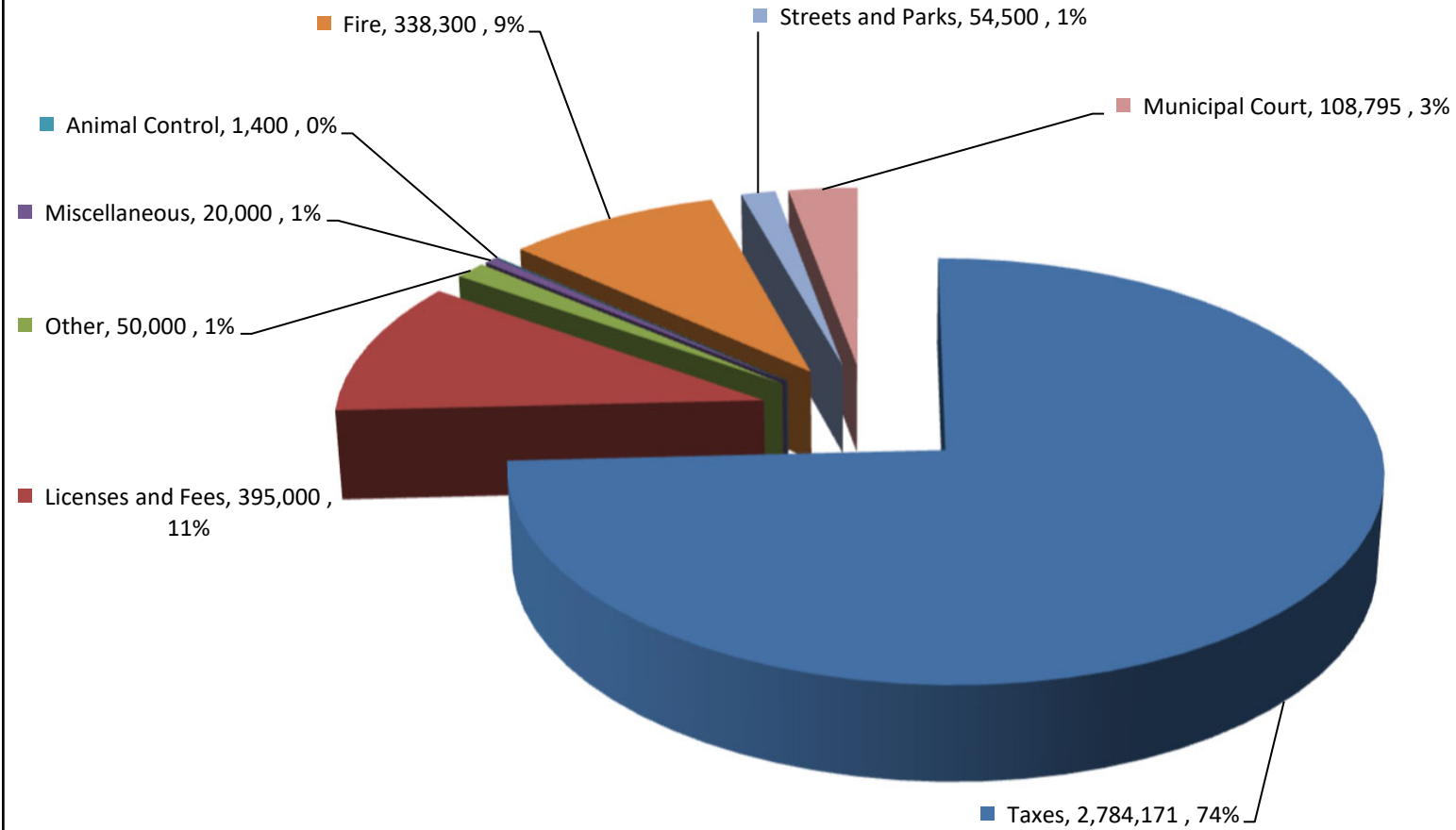
510 <u>WATER IMPROVEMENT PROJECT (2020 BOND)</u>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	4,062,503
	4,062,503
Total Street Maintenance Sales Tax Expense	4,062,503

ALL OTHER FUND SUMMARY

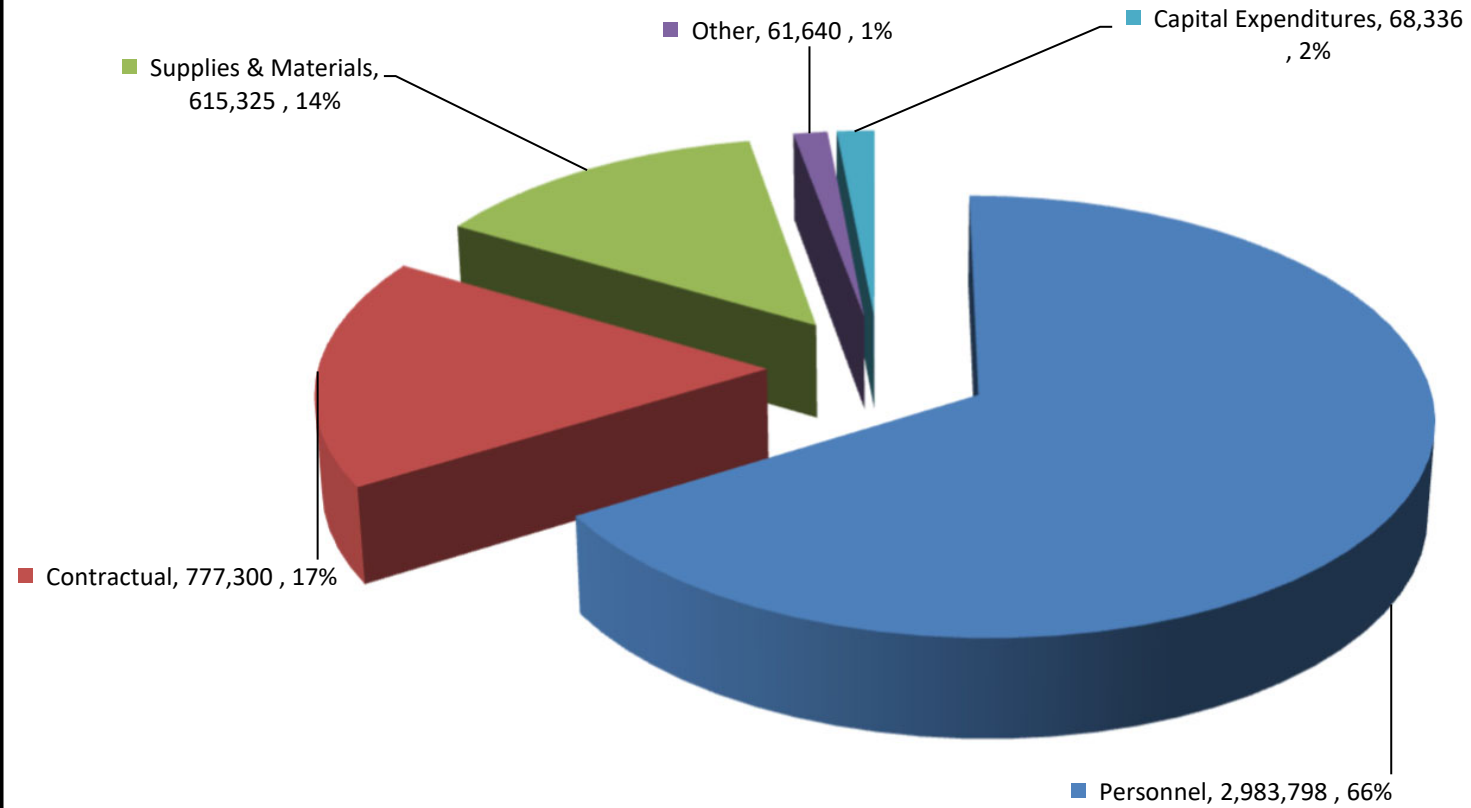
Total All Other Fund Expenditures	6,247,746
Total All Other Fund Revenues Over / (Under) Expenses	(4,008,007)
Transfer from General Fund to Street Maintenance	89,266
Total All Other Fund Net Gain or Loss	(3,918,741)

2021-2022
FISCAL YEAR
General
Fund
Budget

General Fund Distribution of Revenue by Sources



General Fund Distribution of Expenditures by Category



**City of Granite Shoals
2021 - 2022
Approved Budget**

100 -GENERAL FUND FINANCIAL SUMMARY	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
BEGINNING FUND BALANCE	\$ 990,456	\$ 990,456	\$ 990,456	\$ 1,365,264
TOTAL FUND REVENUES	\$ 3,302,067	\$ 3,632,429	\$ 3,757,493	\$ 3,752,166
FUND EXPENDITURES BY DEPARTMENT				
NON DEPARTMENTAL	312,000	254,333	327,197	385,650
FIRE	863,449	730,308	892,120	925,960
ADMINISTRATION	707,586	661,171	787,424	737,576
POLICE	1,408,631	1,184,074	1,410,234	1,558,905
STREETS	419,828	255,035	335,596	355,249
PARKS	262,316	216,328	279,544	418,818
MUNICIPAL COURT	122,229	113,846	144,542	124,241
TOTAL EXPENDITURES	\$ 4,096,039	\$ 3,415,095	\$ 4,176,657	\$ 4,506,399
REVENUES OVER(UNDER) EXPENDITURES	\$ (793,972)	\$ 217,334	\$ (419,164)	\$ (754,233)
TRANSFER FROM UTILITY FUND	\$ 883,238	\$ -	\$ 883,238	\$ 868,040
TRANSFER TO STREET FUND	\$ (89,266)	\$ -	\$ (89,266)	\$ (89,266)
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -
PROJECTED ENDING FUND BALANCE	\$ 990,456	\$ 1,207,790	\$ 1,365,264	\$ 1,389,805

City of Granite Shoals
2021 - 2022
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100-GENERAL FUND REVENUES	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
100-411-4102 ANIMAL REGISTRATION	1,200	2,590	3,120	1,400
100-411-4106 VOLUNTARY SURRENDER	200	0	0	
100-420-4500 COUNTY CONTRACT	12,000	14,453	14,453	12,000
100-420-4505 ESD3 FIRE CONTRACT	236,000	239,500	239,500	241,300
100-420-4506 HIGHLAND HAVEN CONTRACT	82,500	82,500	82,500	85,000
100-420-4800 GRANTS	0	3,500	3,500	
100-460-4000 PROPERTY TAX	2,187,317	2,231,342	2,241,709	2,548,521
100-460-4001 GENERAL SALES TAX (1%)	190,000	177,989	217,345	215,000
100-460-4002 MIXED BEVERAGE TAX	150	27	38	150
100-460-4003 PROP TAX PENALTY & INT	20,500	19,836	22,836	20,500
100-460-4007 SALES TAX-PROP TX RELIEF (.5%)	0	0	0	
100-460-4061 TOWER LEASE	60,000	20,709	24,749	60,000
100-460-4100 FRANCHISE FEES	150,000	162,928	168,709	150,000
100-460-4120 BUILDING PERMITS	120,000	143,095	158,095	175,000
100-460-4122 VARIANCE/BOA FEES	0	1,050	1,050	0
100-460-4125 SUBDIVISION/PLAT/ZONING FEES	7,000	10,100	11,400	10,000
100-460-4520 DONATIONS	0	3,527	5,027	5,000
100-460-4906 SHORT-TERM RENTAL REGISTER	20,000	5,600	6,600	15,000
100-460-4907 SSTF STATEMENT/RELEASES	7,000	11,185	12,780	10,000
100-460-4910 MISC	0	252,698	253,388	20,000
100-460-4970 WATER FRANCHISE FEE	0	0	0	
100-460-4972 SOLID WASTE FRANCHISE FEE	0	0	0	
100-460-4976 INSURANCE CLAIMS	0	48,132	49,364	
100-460-4981 INTEREST	40,000	15,826	18,826	20,000
100-460-4983 SALE OF SURPLUS	0	0	0	
100-470-4814 GRANTS	0	0	0	
100-480-4500 COMM BLDG/PARK RENTAL	4,000	106	126	4,000
100-480-4510 SSTF MEMBER ASSESSMENTS	6,000	17,764	19,910	7,500
100-480-4910 STREET CUT FEES	2,000	1,500	1,500	2,000
100-480-4920 DRAINAGE PIPE	6,000	10,332	10,332	6,000
100-480-4930 STREET IMPROVE LIENS	15,000	17,560	28,884	15,000

**City of Granite Shoals
2021 - 2022
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100-GENERAL FUND REVENUES CONTINUED	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
100-485-4000 BOAT LAUNCH PASS (new)	20,000	17,676	20,977	20,000
100-485-4001 RV PERMIT FEES (new)	0	0	0	
100-485-4501 PARKS - MISC REVENUE		0	0	
100-490-4304 CHILD SAFETY SEAT	0	50	50	
100-490-4305 ADMINISTRATIVE FEE	15,000	8,269	9,759	10,000
100-490-4306 ARREST FEE	3,000	2,408	2,806	3,000
100-490-4308 CHILD SAFETY FEE	500	15	15	
100-490-4309 COLLECTION AGENCY FEE	0	1,729	2,019	2,000
100-490-4311 COMPS TO VICTIM CRIME FUND	1,000	81	111	500
100-490-4312 COMPREHENSIVE REHAB FUND	100	1	1	
100-490-4313 CONSOLIDATED COURT COST	22,500	29,242	33,195	22,000
100-490-4315 COURT TECHNOLOGY FUNDS	0	0	0	
100-490-4317 DSC ADMIN FEE	750	450	490	300
100-490-4319 FINE	48,000	49,096	57,811	50,000
100-490-4322 JUDICIAL FEE- CITY	300	20	22	150
100-490-4323 JUDICIAL FEE- COUNTY	3,500	180	210	1,500
100-490-4330 LODQL OMNI BASE FEE		28	28	35
100-490-4331 MUNICIPAL COURT BUILDING SEC	0	0	0	
100-490-4332 OMNI BASE STATE		42	52	50
100-490-4334 OMNI FEES		140	140	160
100-490-4341 STATE JURY FEE	2,000	132	182	1,000
100-490-4342 STATE TRAFFIC FEE	7,000	8,472	9,896	5,000
100-490-4343 TEXAS SEAT BELT-CHILDREN	300	101	101	0
100-490-4344 TFC	750	517	616	350
100-490-4346 TIME PAYMENT PLAN - LOCAL	1,500	1,668	2,080	1,500
100-490-4347 TIME PAYMENT PLAN - STATE	1,500	226	256	1,500
100-490-4348 TITLE 7 TRANS CODE FINES	3,000	12,709	14,909	7,000
100-490-4349 WARRANT FEE	3,500	2,999	3,299	1,000
100-490-4350 STATE PORTION OF COURT FEES	0	0	0	0
100-490-4351 TRUANCY PREVENTION FUND	1,000	2,329	2,727	1,750
TOTAL REVENUES	\$ 3,302,067	\$ 3,632,429	\$ 3,757,493	\$ 3,752,166

Note: the State Portion of Fees is an Muni Court Expense

**City of Granite Shoals
2021 - 2022
Approved Budget**

100-500-NON-DEPARTMENTAL	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>EXPENDITURES</u>				
PROF & CONTRACT SVCS				
100-500-5100 AUDIT	21,000	19,500	19,500	21,000
100-500-5125 OTHER PROF SVCS	8,000	22,056	22,056	26,500
100-500-5199 TAX COLLECTION SVCS (BCAD)	61,000	44,970	59,960	61,000
100-500-5210 SERVICE CONTRACTS	65,000	35,901	44,901	102,900
100-500-5225 PROP/LIABILITY INSURANCE	47,000	47,280	47,280	47,000
100-500-5240 MEALS ON WHEELS	0	0	0	
TOTAL PROF & CONTRACT SVCS	\$ 202,000	\$ 169,707	\$ 193,697	\$ 258,400
SUPPLIES & OPERATING				
100-500-5335 POSTAGE	5,000	4,686	5,760	5,000
100-500-5370 SUPPLIES	17,000	16,392	18,792	20,000
100-500-5404 ELECTRIC UTILITIES	36,000	26,244	32,744	36,000
100-500-5406 TELECOMMUNICATIONS	8,000	4,449	5,349	6,250
100-500-5467 COUNCIL EXPENSE/INITIATIVES	4,000	13,431	13,431	5,000
100-500-5468 EMP/VOL APPRECIATION	4,000	2,983	2,983	4,000
100-500-5470 AIRPORT EXPENSES	10,000	0	5,000	10,000
100-500-5471 DEER MANAGEMENT PROGRAM	3,000	0	1,000	3,000
100-500-5499 CONTINGENCY	23,000	16,142	23,142	23,000
TOTAL SUPPLIES & OPERATING	\$ 110,000	\$ 84,327	\$ 108,201	\$ 112,250
CAPITAL EXPENDITURES				
100-500-5702 COMPUTER HARDWARE	0.00	299	299	15,000
100-500-5720 TRANSFERS TO OTHER FUNDS			25,000	
TOTAL CAPITAL EXPENDITURES	\$ -	\$ 299	\$ 25,299	\$ 15,000
TOTAL NON-DEPARTMENTAL	\$ 312,000	\$ 254,333	\$ 327,197	\$ 385,650

City of Granite Shoals
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100-520-FIRE DEPARTMENT	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>EXPENDITURES</u>				
PERSONNEL				
100-520-5001 SALARIES	509,709	428,815	505,815	496,436
100-520-5010 OVERTIME	14,883	20,824	23,224	47,871
100-520-5013 HOLIDAY PAY	0	0	0	0
100-520-5015 FICA @ 6.20%	21,487	37,360	43,834	33,747
100-520-5016 MEDICARE @ 1.45%	5,026	0	0	7,892
100-520-5017 TMRS	17,467	15,576	18,176	18,426
100-520-5018 BENEFITS	51,776	41,976	50,618	53,827
100-520-5020 SUTA WORK COMP @ 1.90%	9,826	13,175	13,175	28,061
TOTAL PERSONNEL	\$ 630,174	\$ 557,726	\$ 654,842	\$ 686,260
PROF & CONTRACT SVCS				
100-520-5207 DISPATCH	15,250	13,984	18,184	16,500
100-520-5210 SERVICE CONTRACTS	4,800	4,371	4,965	5,000
100-520-5215 EMS MARBLE FALLS	79,500	68,120	81,744	79,500
TOTAL PROF & CONTRACT SVCS	\$ 99,550	\$ 86,475	\$ 104,893	\$ 101,000
SUPPLIES & OPERATING				
100-520-5350 FUEL TIRES & MAINTENANCE	33,500	29,817	33,500	35,000
100-520-5370 SUPPLIES	2,000	1,216	2,000	2,500
100-520-5392 UNIFORMS	5,000	3,420	5,000	4,500
100-520-5397 SPECIAL DEPT SUPPLIES	32,000	25,274	32,000	35,000
100-520-5404 ELECTRIC UTILITIES	9,500	7,598	9,500	9,500
100-520-5405 TELECOMMUNICATIONS	6,470	4,355	5,095	6,600
100-520-5450 DUES & SUBSCRIPTIONS	7,800	4,967	7,800	8,000
100-520-5460 TRAVEL & MEETINGS	3,000	1,476	3,006	3,000
100-520-5461 TESTING & INSPECTIONS	9,455	7,984	9,484	9,600
TOTAL SUPPLIES & OPERATING	\$ 108,725	\$ 86,107	\$ 107,385	\$ 113,700

City of Granite Shoals
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100-520-FIRE DEPARTMENT CONTINUED	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
CAPITAL EXPENDITURES				
100-520-5714 NEW EQUIPMENT	0	0	0	
TOTAL CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE & OTHER				
100-520-5962 TRANSFER TO GF EQUIP RESERVE	25,000	0	25,000	25,000
TOTAL DEBT SERVICE & OTHER	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
TOTAL FIRE EXPENDITURES	\$ 863,449	\$ 730,308	\$ 892,120	\$ 925,960

100-560-ADMINISTRATION	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
EXPENDITURES				
PERSONNEL				
100-560-5001 SALARIES	375,987	321,606	380,256	381,114
100-560-5010 OVERTIME	1,205	982	982	2,464
100-560-5011 CAR ALLOWANCE	6,000	0	0	6,000
100-560-5015 FICA @ 6.20%	23,386	24,492	28,972	23,782
100-560-5016 MEDICARE @ 1.45%	5,469	0	0	5,562
100-560-5017 TMRS	19,011	15,270	17,962	17,549
100-560-5018 BENEFITS	29,586	20,318	24,504	30,758
100-560-5020 SUTA WORK COMP @ 1.90%	7,167	9,882	9,882	2,272
100-560-5099 YEAR END ACCRUAL	0	0	0	
TOTAL PERSONNEL	\$ 467,811	\$ 392,550	\$ 462,558	\$ 469,501
PROF & CONTRACT SVCS				
100-560-5105 LEGAL EXPENSE	110,000	140,795	170,795	115,000
100-560-5120 OTHER PROF SVCS	84,000	95,650	110,530	106,900
100-560-5200 ELECTIONS	3,600	1,670	1,670	3,500
100-560-5201 EMPLOYEE PHYSICALS	2,000	1,902	2,002	2,000
100-560-5220 SURETY BONDS	900	0	0	900
TOTAL PROF & CONTRACT SVCS	\$ 200,500	\$ 240,017	\$ 284,997	\$ 228,300

City of Granite Shoals
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100-560-ADMINISTRATION CONTINUED	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
SUPPLIES & OPERATING				
100-560-5370 SUPPLIES	9,250	9,244	9,544	9,250
100-560-5399 SPECIAL DEPT SUPPLIES	5,800	4,039	5,794	5,800
100-560-5405 TELECOMMUNICATIONS	3,500	2,213	2,793	3,600
100-560-5411 LEGAL NOTICES & PUBLIC MTGS	7,000	4,745	5,745	7,000
100-560-5440 TRAVEL & MEETINGS	5,000	456	5,006	5,000
100-560-5445 LICENSE & CERTIFICATIONS	100	20	100	500
100-560-5450 DUES & SUBSCRIPTIONS	4,500	6,852	6,852	4,500
100-560-5462 SEMINARS & TRAINING	4,125	1,035	4,035	4,125
TOTAL SUPPLIES & OPERATING	\$ 39,275	\$ 28,604	\$ 39,869	\$ 39,775
TOTAL ADMINISTRATION EXPENDITURES	\$ 707,586	\$ 661,171	\$ 787,424	\$ 737,576

100-560-POLICE DEPARTMENT	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
EXPENDITURES				
PERSONNEL				
100-570-5001 SALARIES	831,530	704,219	830,965	912,858
100-570-5010 OVERTIME	26,463	23,136	27,136	28,000
100-570-5015 FICA @ 6.20%	52,375	58,364	68,364	58,333
100-570-5016 MEDICARE @ 1.45%	12,249	0	0	13,642
100-570-5017 TMRS	42,576	34,446	40,446	43,044
100-570-5018 BENEFITS	103,552	78,399	95,683	115,344
100-570-5020 SUTA WORK COMP @ 1.90%	16,050	21,547	21,547	29,708
TOTAL PERSONNEL	\$ 1,084,795	\$ 920,111	\$ 1,084,141	\$ 1,200,929
PROF & CONTRACT SVCS				
100-570-5120 OTHER PROF SVCS	5,000	2,880	13,951	5,000
100-570-5207 DISPATCH	68,000	73,648	73,648	75,000
100-570-5208 UNSAFE BLDG - CODE TRF	10,000	0	10,000	15,000
100-570-5210 SERVICE CONTRACTS	10,000	13,828	13,828	10,000
100-570-5226 ANIMAL SHELTER CONTRACT	22,500	22,500	22,500	30,000
TOTAL PROF & CONTRACT SVCS	\$ 115,500	\$ 112,856	\$ 133,927	\$ 135,000

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100-560-POLICE DEPARTMENT CONTINUED	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
SUPPLIES & OPERATING				
100-570-5350 FUEL, TIRES & MAINTENANCE	60,000	78,254	84,254	60,000
100-570-5370 SUPPLIES	10,500	10,151	11,151	10,500
100-570-5386 SPECIAL DEPT SUPPLIES	20,000	13,067	20,067	20,000
100-570-5392 UNIFORMS	10,000	5,997	9,997	10,000
100-570-5404 ELECTRIC UTILITIES	7,000	4,383	7,058	7,000
100-570-5405 TELECOMMUNICATIONS	18,000	13,272	16,072	19,500
100-570-5440 TRAVEL & MEETINGS	100	0	100	0
100-570-5445 LICENSE & CERTIFICATIONS	200	0	200	0
100-570-5450 DUES & SUBSCRIPTIONS	700	240	700	1,000
100-570-5460 SEMINARS & TRAINING	10,500	9,589	10,500	15,000
TOTAL SUPPLIES & OPERATING	\$ 137,000	\$ 134,953	\$ 160,099	\$ 143,000
CAPITAL EXPENDITURES				
100-570-5700 COMPUTER HARDWARE	4,000	1,767	4,067	4,000
100-570-5725 EQUIPMENT LEASE <i>(Transfer to GF Reserves)</i>	39,336	0	0	39,336
TOTAL CAPITAL EXPENDITURES	\$ 43,336	\$ 1,767	\$ 4,067	\$ 43,336
DEBT SERVICE & OTHER				
100-570-5999 NON-CAPITAL EQUIPMENT	28,000	14,387	28,000	36,640
TOTAL DEBT SERVICE & OTHER	\$ 28,000	\$ 14,387	\$ 28,000	\$ 36,640
TOTAL POLICE EXPENDITURES	\$ 1,408,631	\$ 1,184,074	\$ 1,410,234	\$ 1,558,905

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100-580-STREETS DEPARTMENT	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>EXPENDITURES</u>				
PERSONNEL				
100-580-5001 SALARIES	205,467	148,195	173,341	156,411
100-580-5010 OVERTIME	7,166	832	832	7,737
100-580-5015 FICA @ 6.20%	13,183	12,025	14,037	10,177
100-580-5016 MEDICARE @ 1.45%	3,083	0	0	2,380
100-580-5017 TMRS	10,716	7,124	8,278	7,510
100-580-5018 BENEFITS	36,983	22,224	25,928	30,758
100-580-5020 SUTA WORK COMP @ 1.90%	4,040	5,340	5,340	9,276
TOTAL PERSONNEL	\$ 280,638	\$ 195,740	\$ 227,756	\$ 224,249
PROF & CONTRACT SVCS				
100-580-5120 OTHER PROF SVCS	1,040	0	1,000	2,000
TOTAL PROF & CONTRACT SVCS	\$ 1,040	\$ -	\$ 1,000	\$ 2,000
SUPPLIES & OPERATING				
100-580-5350 FUEL TIRES & MAINTENANCE	35,000	24,363	33,613	50,000
100-580-5370 SUPPLIES	1,800	764	1,564	3,000
100-580-5392 UNIFORMS	2,800	878	2,378	3,500
100-580-5399 SPECIAL DEPT SUPPLIES	45,000	25,807	38,507	45,000
100-580-5404 ELECTRIC UTILITIES	3,000	2,439	2,939	4,000
100-580-5405 TELECOMMUNICATIONS	1,400	1,210	1,452	1,500
100-580-5440 TRAVEL & MEETINGS	500	0	1,000	1,000
100-580-5460 SEMINARS & TRAINING	650	154	654	1,000
100-580-5466 EQUIPMENT LEASE	25,000	0	0	0
100-580-5467 EQUIPMENT RENTAL	3,000	3,680	7,180	10,000
TOTAL SUPPLIES & OPERATING	\$ 118,150	\$ 59,295	\$ 89,287	\$ 119,000

**City of Granite Shoals
2021 - 2022
Approved Budget**

100-580-STREETS DEPARTMENT CONTINUED	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
CAPITAL EXPENDITURES				
100-580-5631 DRAINAGE PIPES	20,000	0	17,553	10,000
100-580-5720 STREET PAVING (<i>Transfer to 370 Street Tax</i>)	0	0	0	
100-580-5725 EQUIP. LEASE / PURCHASE	0	0	0	0
TOTAL CAPITAL EXPENDITURES	\$ 20,000	\$ -	\$ 17,553	\$ 10,000
DEBT SERVICE & OTHER				
100-580-5962 TRANSFER TO GF EQUIP RESERVE	0	0	0	
TOTAL DEBT SERVICE & OTHER	\$ -	\$ -	\$ -	\$ -
TOTAL STREETS EXPENDITURES	\$ 419,828	\$ 255,035	\$ 335,596	\$ 355,249

City of Granite Shoals
2021 - 2022
Approved Budget

100-585-PARKS DEPARTMENT	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>EXPENDITURES</u>				
PERSONNEL				
100-585-5001 SALARIES	160,252	115,710	136,710	253,706
100-585-5010 OVERTIME	5,120	1,484	3,434	7,383
100-585-5015 FICA @ 6.20%	10,253	9,939	11,439	16,188
100-585-5016 MEDICARE @ 1.45%	2,398	0	0	3,786
100-585-5017 TMRS	8,335	5,600	6,446	11,945
100-585-5018 BENEFITS	29,586	19,135	21,605	46,138
100-585-5020 SUTA WORK COMP @ 1.90%	3,142	4,153	4,153	8,672
TOTAL PERSONNEL	\$ 219,086	\$ 156,021	\$ 183,787	\$ 347,818
PROF & CONTRACT SVCS				
100-585-5192 VETERAN'S DAY RECOGNITION	2,000	950	2,000	2,000
100-585-5230 OTHER PROF SVCS	2,580	3,947	3,947	10,000
TOTAL PROF & CONTRACT SVCS	\$ 4,580	\$ 4,897	\$ 5,947	\$ 12,000
SUPPLIES & OPERATING				
100-585-5350 FUEL TIRES & MAINTENANCE	5,500	3,495	4,995	6,000
100-585-5392 UNIFORMS	1,500	359	1,559	1,500
100-585-5399 SPECIAL DEPT SUPPLIES	27,000	35,679	35,679	40,000
100-585-5404 ELECTRIC UTILITIES	3,500	6,528	7,928	8,000
100-585-5440 TRAVEL & MEETINGS	500	0	0	1,500
100-585-5460 SEMINARS & TRAINING	650	320	620	2,000
TOTAL SUPPLIES & OPERATING	\$ 38,650	\$ 46,381	\$ 50,781	\$ 59,000
CAPITAL EXPENDITURES				
100-585-5725 NEW EQUIPMENT / TRANSFERS	0	9,029	39,029	0
TOTAL CAPITAL EXPENDITURES	\$ -	\$ 9,029	\$ 39,029	\$ -
TOTAL PARKS EXPENDITURES	\$ 262,316	\$ 216,328	\$ 279,544	\$ 418,818

City of Granite Shoals
2021 - 2022
Approved Budget

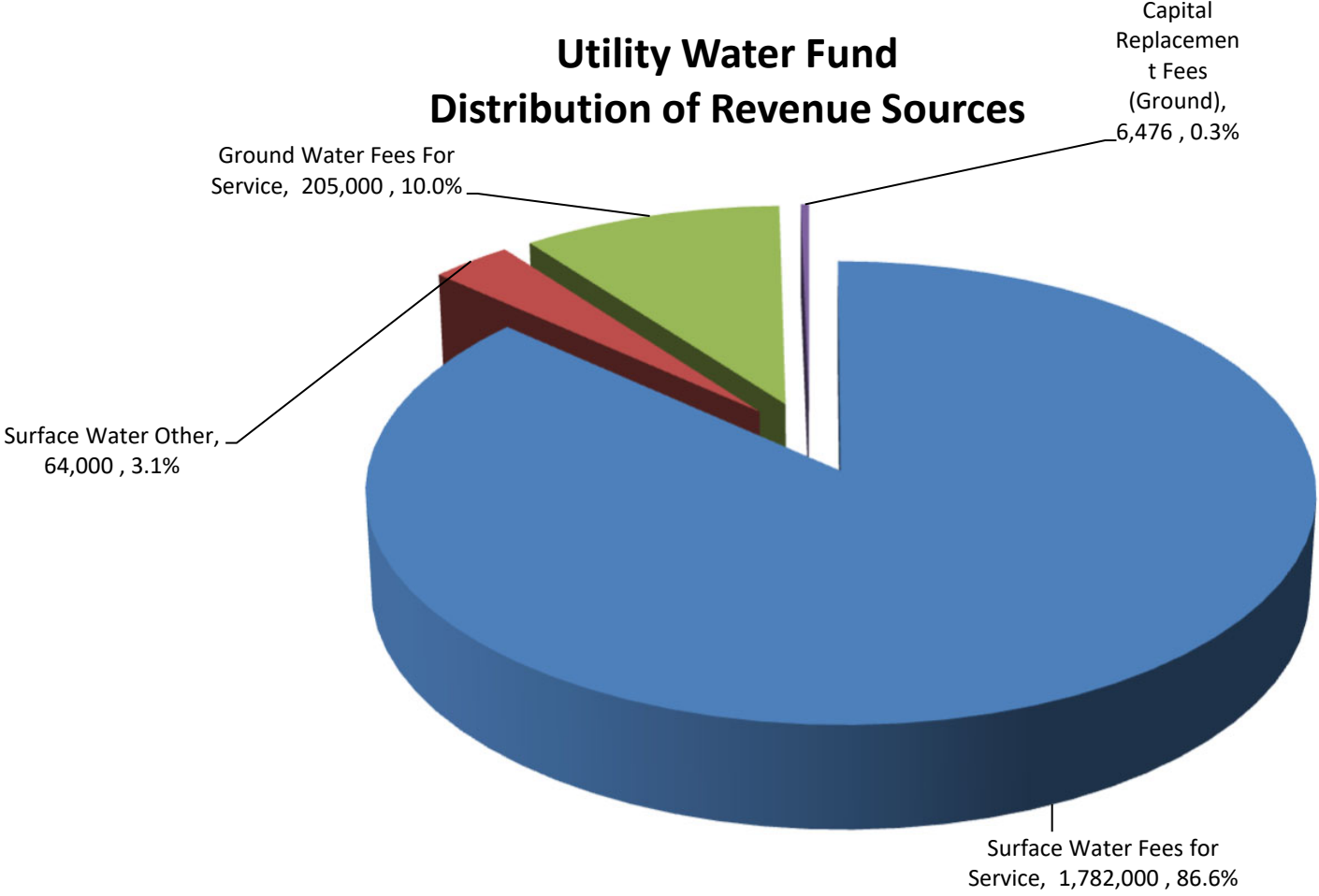
100-590-MUNICIPAL COURT DEPARTMENT	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>EXPENDITURES</u>				
PERSONNEL				
100-590-5001 SALARIES	40,170	33,925	40,085	41,241
100-590-5010 OVERTIME	0	87	87	500
100-590-5015 FICA @ 6.20%	2,491	2,723	3,203	2,557
100-590-5016 MEDICARE @ 1.45%	583	0	0	598
100-590-5017 TMRS	2,025	1,616	1,898	1,887
100-590-5018 BENEFITS	7,397	6,171	7,405	7,690
100-590-5020 SUTA WORK COMP @ 1.90%	763	600	600	568
100-590-5099 PAYROLL EXPENSE (YE AUDIT ADJ)	0	0	0	
TOTAL PERSONNEL	\$ 53,429	\$ 45,122	\$ 53,278	\$ 55,041
PROF & CONTRACT SVCS				
100-590-5105 LEGAL	18,000	13,500	18,000	18,000
100-590-5106 MUNICIPAL JUDGE	18,000	13,500	18,000	18,000
100-590-5125 OTHER PROF SVCS	4,100	4,341	8,741	4,100
100-590-5209 JURY DUTY PAY	100	(45)	(55)	500
TOTAL PROF & CONTRACT SVCS	\$ 40,200	\$ 31,296	\$ 44,686	\$ 40,600
SUPPLIES & OPERATING				
100-590-5325 SUPPLIES	850	130	530	850
100-590-5350 STATE PORTION OF COURT FEES	25,000	34,561	42,561	25,000
100-590-5370 SPECIAL DEPT SUPPLIES	1,000	2,207	2,207	1,000
100-590-5440 TRAVEL & MEETINGS	500	0	0	500
100-590-5450 DUES & SUBSCRIPTIONS	250	280	280	250
100-590-5460 SEMINARS & TRAINING	1,000	250	1,000	1,000
TOTAL SUPPLIES & OPERATING	\$ 28,600	\$ 37,428	\$ 46,578	\$ 28,600
CAPITAL EXPENDITURES				
100-590-5700 COMPUTER HARDWARE	-			
TOTAL CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
			0	
TOTAL MUNICIPAL COURT EXPENDITURES	\$ 122,229	\$ 113,846	\$ 144,542	\$ 124,241

**City of Granite Shoals
2021 - 2022
Approved Budget**

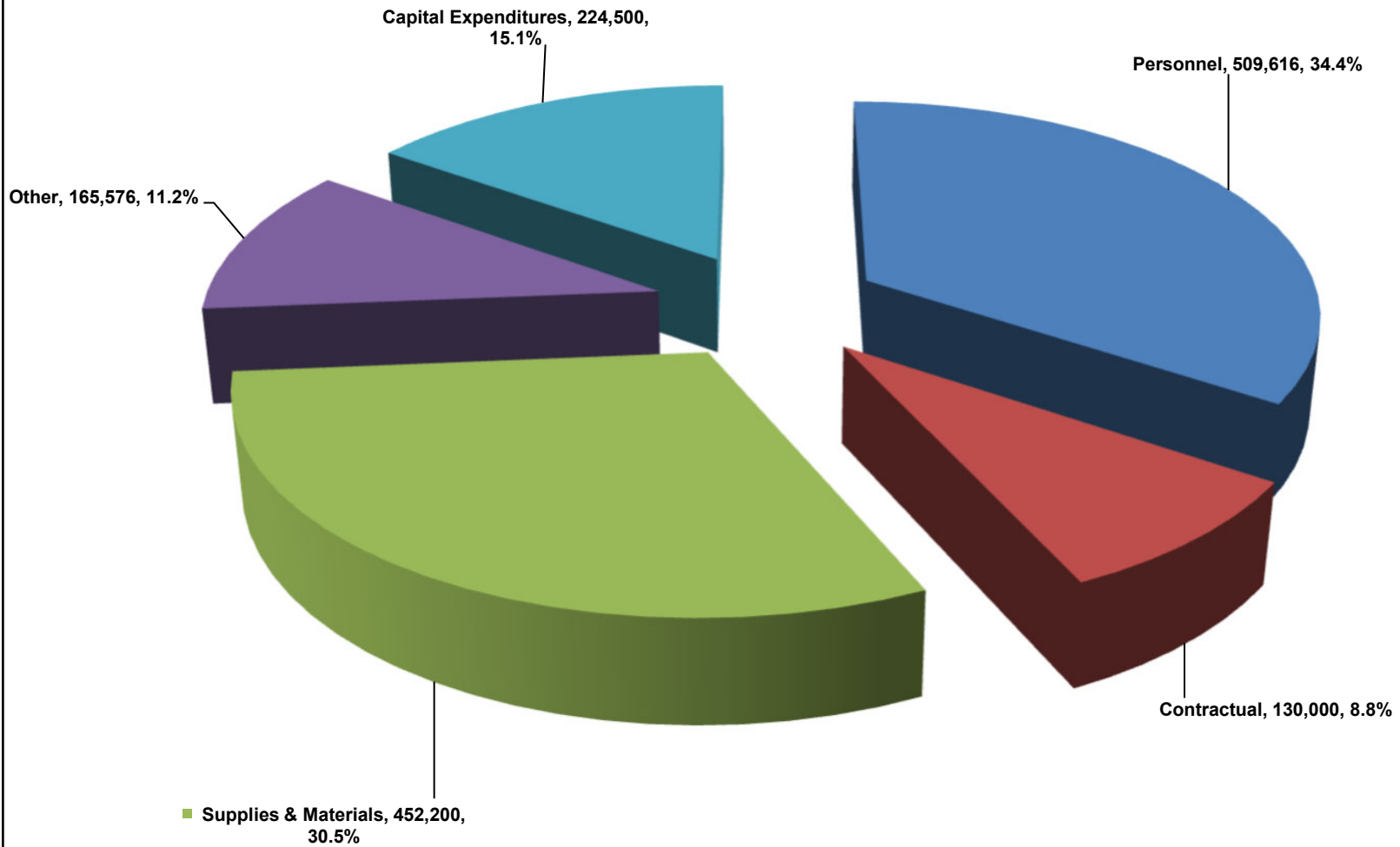
TOTAL GENERAL FUND EXPENDITURES	\$ 4,096,039	\$ 3,415,095	\$ 4,176,657	\$ 4,506,399
REVENUE OVER/(UNDER) EXPENDITURES	\$ (793,972)	\$ 217,334	\$ (419,164)	\$ (754,233)
<i>TRANSFER FROM UTILITY FUND</i>	883,238	0	883,238	868,040
TRANSFER TO STREET MAINTENANCE	(89,266)	0	(89,266)	(89,266)
USE OF RESERVES	0	0	0	
BUDGET YEAR CHANGE TO ENDING BALANCE	\$ -	\$ 217,334	\$ 374,808	\$ 24,541

**2021-2022
FISCAL YEAR
Enterprise
Funds
Budget**

Utility Water Fund Distribution of Revenue Sources



Utility Water Fund Expenditures by Category



City of Granite Shoals
2021 - 2022
Approved Budget

200 - UTILITY FUND FINANCIAL SUMMARY	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
BEGINNING FUND BALANCE	\$ 1,925,781	\$ 1,925,781	\$ 1,925,781	\$ 2,004,394
<u>TOTAL FUND REVENUES</u>	\$ 2,007,500	\$ 1,827,043	\$ 2,196,935	\$ 2,057,476
<u>FUND EXPENDITURE BY DEPARTMENT</u>				
NON DEPARTMENTAL	\$ -	\$ (173)	\$ (173)	\$ -
SURFACE WATER	\$ 1,079,041	\$ 946,939	\$ 1,192,596	\$ 1,404,442
GROUND WATER	\$ 32,750	\$ 36,161	\$ 42,661	\$ 77,450
TOTAL EXPENDITURES	\$ 1,111,791	\$ 982,927	\$ 1,235,084	\$ 1,481,892
REVENUES OVER/(UNDER) EXPENDITURES	\$ 895,709	\$ 844,116	\$ 961,851	\$ 575,584
TRANSFER TO GENERAL FUND	\$ (883,238)	\$ -	\$ (883,238)	\$ (868,040)
PROJECTED ENDING FUND BALANCE	\$ 1,938,252	\$ 2,769,897	\$ 2,004,394	\$ 1,711,938

City of Granite Shoals
2021 - 2022
Approved Budget

200 - UTILITY FUND REVENUES	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
200-440-4000 WATER SALES	1,580,000	1,298,432	1,580,000	1,600,000
200-440-4001 DELINQUENT PROCESS FEE	20,000	25,440	29,800	20,000
200-440-4002 PAYMENT ARRANGEMENT FEES	1,500	-	-	0
200-440-4004 WATER TAP FEE	40,000	109,060	130,710	55,000
200-440-4007 NEW ACCOUNT PROCESS FEE	8,000	12,120	14,160	10,000
200-440-4010 LATE FEES	60,000	52,960	62,040	60,000
200-440-4011 CUSTOMER SERVICE INSPECTIONS	3,000	2,585	2,910	2,000
200-440-4065 CREDIT CARD CONVENIENCE FEES	32,000	34,207	40,347	35,000
200-440-4101 REPAIR	2,000	579	1,533	2,000
200-440-4200 CAPITAL REPLACE FEES (Surface Wtr)	52,000	46,107	52,243	52,000
200-440-4515 MISC	1,000	60,019	61,369	10,000
200-440-4976 INSURANCE CLAIMS PROCEEDS		5,024	5,024	0
200-440-4978 TRF FROM DEBT SVC	-	-	-	0
200-440-4981 INTEREST	-	-	-	0
200-440-4983 SALE OF SURPLUS	1,000	-	-	0
200-442-4000 WATER SALES (**SS3**)	202,000	176,044	211,427	205,000
200-442-4200 CAPITAL REPLACE FEES (Ground Wtr)	5,000	4,466	5,372	6,476
TOTAL REVENUES	\$ 2,007,500	\$ 1,827,043	\$ 2,196,935	\$ 2,057,476

**City of Granite Shoals
2021 - 2022
Approved Budget**

200 - UTILITY FUND NON DEPARTMENTAL	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
EXPENDITURES				
SUPPLIES & OPERATING				
200-500-5401 G & A. EXPENSE	0	-	-	
200-500-5450 CONTINGENCY	0	-	-	
TOTAL SUPPLIES & OPERATING	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE & OTHER				
200-500-5902 WRITE-OFF UNCOLLECTABLE ACCTS	0	(173)	(173)	
200-500-5970 WATER FRANCHISE FEES	0	-	-	
200-500-5971 WATER PILOT (PMT IN LIEU TAX)	0	-	-	
200-500-5972 TRF TO GENERAL FUND	0	-	-	
TOTAL DEBT SERVICE & OTHER	\$ -	\$ (173)	\$ (173)	\$ -
TOTAL NON-DEPARTMENTAL EXPENDITURES	\$ -	\$ (173)	\$ (173)	\$ -

City of Granite Shoals
2021 - 2022
Approved Budget

200 - UTILITY FUND SURFACE WATER DEPARTMENT	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>EXPENDITURES</u>				
PERSONNEL				
200-540-5001 SALARIES	348,214	297,688	352,688	386,433
200-540-5010 OVERTIME	6,942	18,082	20,482	10,369
200-540-5011 STANDBY	5,500	6,150	7,350	0
200-540-5015 FICA @ 6.20%	22,020	25,759	30,359	24,602
200-540-5016 MEDICARE @ 1.45%	5,150	-	-	5,753
200-540-5017 TMRS	17,900	15,281	17,981	18,154
200-540-5018 BENEFITS	51,776	41,358	50,000	53,827
200-540-5020 SUTA WORK COMP @ 1.90%	6,748	8,975	8,975	10,478
200-540-5098 ACCRUED LEAVE		-	-	
200-540-5099 ACCRUED YEAR END PAYROLL		-	-	
TOTAL PERSONNEL	\$ 464,250	\$ 413,293	\$ 487,835	\$ 509,616
PROF & CONTRACT SVCS				
200-540-5120 ENGINEERING	5,000	737	5,037	25,000
200-540-5125 OTHER PROF SVCS	45,600	46,139	49,139	60,000
200-540-5210 SERVICE CONTRACTS	30,791	4,763	29,763	30,000
200-540-5225 PROP & LIABILITY INSURE	15,000	14,395	14,395	15,000
TOTAL PROF & CONTRACT SVCS	\$ 96,391	\$ 66,034	\$ 98,334	\$ 130,000
SUPPLIES & OPERATING				
200-540-5335 POSTAGE	13,000	7,340	12,840	14,000
200-540-5350 FUEL TIRES & MAINTENANCE	19,000	25,990	29,990	30,000
200-540-5351 TESTING & INSPECTIONS	22,000	19,129	21,529	22,000
200-540-5370 SUPPLIES	6,500	4,418	6,618	6,500
200-540-5392 UNIFORMS	3,500	2,560	3,560	3,500
200-540-5399 SPECIAL DEPT SUPPLIES	65,000	62,841	68,841	65,000
200-540-5400 WATER PURCHASE	75,000	49,014	60,014	93,750
200-540-5404 ELECTRIC UTILITIES	62,000	37,283	45,483	58,000
200-540-5405 TELECOMMUNICATIONS	11,300	10,742	13,142	14,000
200-540-5460 SEMINARS & TRAINING	4,000	2,686	3,686	8,000
200-540-5470 MAINTENANCE & REPAIRS	80,000	136,412	141,412	100,000
TOTAL SUPPLIES & OPERATING	\$ 361,300	\$ 358,415	\$ 407,115	\$ 414,750

City of Granite Shoals
2021 - 2022
Approved Budget

200 - UTILITY FUND SURFACE WATER DEPARTMENT CONTINUED	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
CAPITAL OUTLAY				
200-540-5701 AMR'S	0	-	0	10,000
200-540-5715 NEW EQUIPMENT	0	8,597	8,597	164,500
200-540-5717 VEHICLE PURCHASE	0	-	0	0
200-540-5720 FACILITY IMPROVEMENTS	0	26,000	26,000	10,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 34,597	\$ 34,597	\$ 184,500
DEBT SERVICE & OTHER				
200-540-6000 CAPITAL REPLACEMENT	50,000		57,615	58,476
200-540-6010 2020 BOND PAYMENT	32,500	-	32,500	32,500
200-540-6011 DEBT-GOVT CAPITAL AMR SYSTEM	74,600	74,600	74,600	74,600
TOTAL DEBT SERVICE & OTHER	\$ 157,100	\$ 74,600	\$ 164,715	\$ 165,576
TOTAL SURFACE WATER EXPENDITURES	\$ 1,079,041	\$ 946,939	\$ 1,192,596	\$ 1,404,442

City of Granite Shoals
2021 - 2022
Approved Budget

200 - UTILITY FUND GROUND WATER DEPARTMENT	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>EXPENDITURES</u>				
SUPPLIES & OPERATING				
200-542-5351 TESTING & INSPECTIONS	4,000	3,233	4,233	4,000
200-542-5399 SPECIAL DEPT SUPPLIES	2,000	699	1,899	2,000
200-542-5404 ELECTRIC UTILITIES	5,000	4,096	4,896	5,700
200-542-5406 TELECOMMUNICATIONS	750	397	397	750
200-542-5463 MAINTENANCE & REPAIRS	16,000	26,021	26,521	25,000
TOTAL SUPPLIES & OPERATING	\$ 27,750	\$ 34,446	\$ 37,946	\$ 37,450
CAPITAL OUTLAY & OTHER				
200-542-5690 CAP REPLACEMENT	5,000	1,715	4,715	10,000
200-542-5700 FACILITY IMPROVEMENTS	0	-	0	10,000
200-542-5715 NEW EQUIPMENT	0	-	0	20,000
200-542-5725 EQUIPMENT LEASE		-		
TOTAL CAPITAL OUTLAY	\$ 5,000	\$ 1,715	\$ 4,715	\$ 40,000
TOTAL GROUND WATER EXPENDITURES	\$ 32,750	\$ 36,161	\$ 42,661	\$ 77,450
TOTAL UTILITY EXPENDITURES	\$ 1,111,791	\$ 982,927	\$ 1,235,084	\$ 1,481,892
REVENUES OVER/(UNDER) EXPENDITURES	\$ 895,709	\$ 844,116	\$ 961,851	\$ 575,584
<i>TRANSFER TO GENERAL FUND</i>	\$ (883,238)	\$ -	\$ (883,238)	\$ (868,040)
BUDGET YEAR CHANGE TO ENDING BALANCE	\$ 12,471	\$ 844,116	\$ 78,613	\$ (292,456)

City of Granite Shoals
2021 - 2022
Approved Budget

250 - SOLID WASTE FINANCIAL SUMMARY	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
BEGINNING FUND BALANCE	\$ 179,529	\$ 179,529	\$ 179,529	\$ 203,931
<u>TOTAL FUND REVENUES</u>	\$ 697,300	\$ 543,673	\$ 644,228	\$ 600,000
<u>FUND EXPENDITURE BY DEPARTMENT</u>				
SOLID WASTE DEPARTMENT	\$ 579,000	\$ 380,826	\$ 619,826	\$ 504,000
TOTAL EXPENDITURES	\$ 579,000	\$ 380,826	\$ 619,826	\$ 504,000
REVENUES OVER/(UNDER) EXPENDITURES	\$ 118,300	\$ 162,847	\$ 24,402	\$ 96,000
TRANSFERS	\$ -	\$ -	\$ -	\$ -
PROJECTED ENDING FUND BALANCE	\$ 297,829	\$ 342,376	\$ 203,931	\$ 299,931

City of Granite Shoals
2021 - 2022
Approved Budget

250 - SOLID WASTE FUND REVENUES	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
FEES FOR SERVICE				
250-495-4900 BULK DISPOSAL	300	-	0	
250-495-4901 COLLECTIONS - RESIDENTIAL	600,000	494,253	594,253	600,000
250-495-4902 COLLECTIONS - COMMERCIAL	97,000	49,420	49,975	
TOTAL SOLID WASTE REVENUES	\$ 697,300	\$ 543,673	\$ 644,228	\$ 600,000
PROF & CONTRACT SVCS				
250-595-5271 COLLECTION SVC - RESIDENTIAL	502,000	352,073	449,073	504,000
250-595-5272 COLLECTION SVC - COMMERCIAL	77,000	28,777	28,777	
TOTAL PROF & CONTRACT SVCS	\$ 579,000	\$ 380,850	\$ 477,850	\$ 504,000
SUPPLIES & OPERATING				
250-595-5370 OFFICE SUPPLIES	-	-	-	
250-595-5401 GENERAL & ADMIN COSTS	-	-	142,000	
250-595-5460 SEMINARS & TRAINING	-	-	-	
TOTAL SUPPLIES & OPERATING	\$ -	\$ -	\$ 142,000	\$ -
250-595-5902 WRITE-OFF UNCOLLECTABLE ACCTS	-	(24)	(24)	
TOTAL DEBT SERVICE & OTHER	\$ -	\$ (24)	\$ (24)	\$ -
TOTAL SOLID WASTE EXPENDITURES	\$ 579,000	\$ 380,826	\$ 619,826	\$ 504,000
REVENUE OVER/(UNDER) EXPENDITURES	\$ 118,300	\$ 162,847	\$ 24,402	\$ 96,000

**2021-2022
FISCAL YEAR
Restricted,
Debt &
Capital Funds
Budget**

City of Granite Shoals
2021 -2021
Approved Budget

SUMMARY OF RESTRICTED, DEBT & CAPITAL FUNDS	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>BEGINNING FUND BALANCES - ESTIMATED</u>				
300's RESTRICTED FUNDS	250,928	250,928	250,928	506,326
400 DEBT FUND	607,723	607,723	607,723	619,359
500's CAPITAL FUNDS	7,249,736	7,249,736	7,249,736	7,071,438
TOTAL FUND BALANCES	\$ 8,108,387	\$ 8,108,387	\$ 8,108,387	\$ 8,197,123
<u>REVENUES</u>				
300's RESTRICTED FUNDS	270,700	734,191	1,012,994	334,200
400 DEBT FUND	1,582,893	1,581,208	1,607,740	1,794,463
500's CAPITAL FUNDS	111,076	25,364	109,639	111,076
TOTAL REVENUES	\$ 1,964,669	\$ 2,340,763	\$ 2,730,373	\$ 2,239,739
<u>EXPENDITURES</u>				
300's RESTRICTED FUNDS	371,266	471,111	846,862	396,766
400 DEBT FUND	1,567,443	1,595,704	1,596,104	1,788,477
500's CAPITAL FUNDS	-	124,522	287,937	4,062,503
TOTAL EXPENDITURES	\$ 1,938,709	\$ 2,191,337	\$ 2,730,903	\$ 6,247,746
<u>REVENUE OVER/(UNDER) EXPENDITURES</u>				
300's RESTRICTED FUNDS	(100,566)	263,080	166,132	(62,566)
400 DEBT FUND	15,450	(14,496)	11,636	5,986
500's CAPITAL FUNDS	111,076	(99,158)	(178,298)	(3,951,427)
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	\$ 25,960	\$ 149,426	\$ (530)	\$ (4,008,007)
<u>TRANSFERS (TO) FROM OTHER FUND</u>				
300's RESTRICTED FUNDS	89,266	-	89,266	89,266
400 DEBT FUND				
500's CAPITAL FUNDS				
TOTAL TRANSFERS	\$ 89,266	\$ -	\$ 89,266	\$ 89,266
<u>PROJECTED ENDING FUND BALANCE</u>				
300's RESTRICTED FUNDS	239,628	514,008	506,326	533,026
400 DEBT FUND	623,173	593,227	619,359	625,345
500's CAPITAL FUNDS	7,360,812	7,150,578	7,071,438	3,120,011
TOTAL PROJECTED FUND ENDING BALANCES	\$ 8,223,613	\$ 8,257,813	\$ 8,197,123	\$ 4,278,382

**City of Granite Shoals
2021 -2021
Approved Budget**

350-RESTRICTED PARK FUND	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>REVENUES</u>				
350-400-4500 DEEDS WITHOUT WARRANTY FEES	10,000	8,100	10,600	10,000
350-400-4510 DONATIONS	5,000	62,678	62,678	5,000
350-400-4520 QUARRY PARK GRANT-TPWD		434,114	459,114	
350-400-4530 BOAT LAUNCH FEES		400	484	1,500
350-400-4981 INTEREST INCOME				
350-400-4990 TRANSFER FROM OTHER FUNDS	-		197,000	
TOTAL REVENUES	\$ 15,000	\$ 505,292	\$ 729,876	\$ 16,500
<u>EXPENDITURES</u>				
350-500-5505 TPW GRT PROJ - MULTI SPRT COMP	7,000	366,491	412,303	
350-500-5522 GRANT ADMINISTRATION	-	21,975	21,975	
350-500-5700 PARKS COMMITTEE INITIATIVES	8,000			8,000
350-500-5701 NEW EQUIPMENT	-			8,500
350-500-5705 OTHER PROJECTS				5,000
TOTAL EXPENDITURES	\$ 15,000	\$ 388,466	\$ 434,278	\$ 21,500
REVENUES OVER/(UNDER) EXPENDITURES	\$ -	\$ 116,826	\$ 295,598	\$ (5,000)

360-HOTEL TAX FUND	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>REVENUES</u>				
360-400-4006 HOTEL OCCUPANCY TAX	18,000	20,720	25,000	55,000
360-400-4981 INTEREST	-			
TOTAL REVENUES	\$ 18,000	\$ 20,720	\$ 25,000	\$ 55,000
<u>EXPENDITURES</u>				
PROF & CONTRACT SVCS				
360-500-5190 PROMOTION OF TOURISM	1,000	6,358	8,000	5,000
360-500-5191 CHRISTMAS BY THE HIGHWAY	5,000	6,257	6,500	5,000
360-500-5192 GRANITE FEST ANNUAL EVENT	30,000		30,000	35,000
TOTAL EXPENDITURES	\$ 36,000	\$ 12,615	\$ 44,500	\$ 45,000
REVENUES OVER/(UNDER) EXPENDITURES	\$ (18,000)	\$ 8,105	\$ (19,500)	\$ 10,000

**City of Granite Shoals
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370-STREET MAINT. SALES TAX	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>REVENUES</u>				
370-480-4001 SALES TAX - STRT MAINT(1%)	190,000	177,990	217,345	215,000
370-480-4981 INTEREST	-			
TOTAL REVENUES	\$ 190,000	\$ 177,990	\$ 217,345	\$ 215,000
<u>EXPENDITURES</u>				
CAPITAL OUTLAY				
370-580-5720 STREET PAVING	279,266	7,212	279,266	289,266
TOTAL EXPENDITURES	\$ 279,266	\$ 7,212	\$ 279,266	\$ 289,266
TRANSFER FROM GENERAL FUND	89,266		89,266	89,266
REVENUES OVER/(UNDER) EXPENDITURES	\$ -	\$ 170,778	\$ 27,345	\$ 15,000

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375-POLICE SEIZURE FUND	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>REVENUES</u>				
375-470-4505 POLICE SEIZURES	-			
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
375-570-5499 POLICE SEIZURE RETURNS	-		5,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ 5,000	\$ -
REVENUES OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ (5,000)	\$ -

376-LAW ENFORCEMENT EDUC FUND	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>REVENUES</u>				
376-470-4500 LAW ENFORCEMENT EDUCATION	1,100	1,087	1,454	1,100
TOTAL REVENUES	\$ 1,100	\$ 1,087	\$ 1,454	\$ 1,100
<u>EXPENDITURES</u>				
376-570-5460 PROFESSIONAL DEVELOPMENT	-			
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
REVENUES OVER/(UNDER) EXPENDITURES	\$ 1,100	\$ 1,087	\$ 1,454	\$ 1,100

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380-CITY CLEANUP FUND	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>REVENUES</u>				
380-495-4070 CITY CLEANUP FEE (.75 cents per meter)	35,000	17,551	25,000	35,000
380-495-4550 CONTRIBUTIONS		54	54	
380-495-4905 TIRE DISPOSAL		3,515	3,515	
TOTAL REVENUES	\$ 35,000	\$ 21,120	\$ 28,569	\$ 35,000
<u>EXPENDITURES</u>				
380-595-5010 CITY WIDE CLEANUP - OVERTIME	1,000	2,231	2,231	
380-595-5015 PAYROLL TAX	-			
380-595-5120 CITY-WIDE CLEANUP	34,000	35,406	35,406	35,000
380-595-5130 HOUSEHOLD HAZARDOUS WASTE	-			
TOTAL EXPENDITURES	\$ 35,000	\$ 37,637	\$ 37,637	\$ 35,000
REVENUES OVER/(UNDER) EXPENDITURES	\$ -	\$ (16,517)	\$ (9,068)	\$ -

390-COURT TECHNOLOGY FUND	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>REVENUES</u>				
390-490-4315 COURT TECHNOLOGY FUNDS	2,000	1,959	2,000	2,000
TOTAL REVENUES	\$ 2,000	\$ 1,959	\$ 2,000	\$ 2,000
<u>EXPENDITURES</u>				
390-590-5371 COMPUTER HARDWARE	-		3,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ 3,000	\$ -
REVENUES OVER/(UNDER) EXPENDITURES	\$ 2,000	\$ 1,959	\$ (1,000)	\$ 2,000

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391-COURT BLDG SECURITY FUND	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>REVENUES</u>				
391-490-4331 COURT BUILDING SECURITY	1,600	100	750	1,600
TOTAL REVENUES	\$ 1,600	\$ 100	\$ 750	\$ 1,600
<u>EXPENDITURES</u>				
391-590-5371 BUILDING SECURITY		22,181	37,181	
TOTAL EXPENDITURES	\$ -	\$ 22,181	\$ 37,181	\$ -
REVENUES OVER/(UNDER) EXPENDITURES	\$ 1,600	\$ (22,081)	\$ (36,431)	\$ 1,600

392-MUNICIPAL CHILD SAFETY	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>REVENUES</u>				
392-400-4510 CHILD SAFETY-CCP ART 102.014	8,000	5,923	8,000	8,000
TOTAL REVENUES	\$ 8,000	\$ 5,923	\$ 8,000	\$ 8,000
<u>EXPENDITURES</u>				
392-500-5130 CHILD SAFETY/HEALTH/NUTRITION	6,000	3,000	6,000	6,000
TOTAL EXPENDITURES	\$ 6,000	\$ 3,000	\$ 6,000	\$ 6,000
REVENUES OVER/(UNDER) EXPENDITURES	\$ 2,000	\$ 2,923	\$ 2,000	\$ 2,000

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400-DEBT SERVICE FUND	APPROVED BUDGET	JULY Y-T-D ACTUAL	FORECASTED YEAR END	APPROVED BUDGET
<i>(Note: Does not include 2020 Bond Accounting)</i>	2020-2021	2020-2021	2020-2021	2021-2022
<u>REVENUES</u>				
400-460-4000 PROPERTY TAX REVENUE	1,535,393	1,566,826	1,560,240	1,746,963
400-460-4003 PROPERTY TAXES PENALTY & INT	15,000	14,382	15,000	15,000
400-460-4981 INTEREST EARNED				
TRANSFER FROM UTILITY FUND	32,500		32,500	32,500
TOTAL REVENUES	\$ 1,582,893	\$ 1,581,208	\$ 1,607,740	\$ 1,794,463
<u>EXPENDITURES</u>				
400-560-5466 BOND ISSUANCE COSTS			400	
400-560-5937 2008 BOND INTEREST	110,230	110,228	110,228	96,535
400-560-5938 2008 BOND PRINCIPAL	305,000	305,000	305,000	320,000
400-560-6000 CO (Vehicles) 2021 INTEREST	-		-	29,855
400-560-6010 CO (Vehicles) 2021 PRINCIPAL	-		-	188,500
400-560-6015 FSBCTX - 2013 FIRE RADIO SYST.	-		-	
400-560-6020 SERIES 2014 - INTEREST	142,122	142,123	142,123	133,933
400-560-6021 SERIES 2014 - PRINCIPAL	252,000	252,000	252,000	260,000
400-560-6022 2018 Road Gen Oblig Principle	-		-	
400-560-6023 2018 Road - Gen Oblig Interest	-		-	
400-560-6030 DEBT-2019 Limited Tax Note Interest	5,052	5,052	5,052	4,086
400-560-6031 DEBT-Limited Tax Note Principal	45,000	45,000	45,000	45,000
400-560-6032 DEBT-2020 GO AND Refunding Interest	238,039	238,039	238,039	220,568
400-560-6033 DEBT-2020 GO and Refunding Principal	470,000	470,000	470,000	490,000
400-560-6034 DEBT-GOVT CAP 2015 (2)STRT TRK	-	28,262	28,262	
400-560-6035 DEBT-BB&T (2)2016 POLICE SUVs	-			
400-560-6036 DEBT - (2) 2017 PD FORD SUVs	-			
TOTAL EXPENDITURES	\$ 1,567,443	\$ 1,595,704	\$ 1,596,104	\$ 1,788,477
REVENUES OVER/(UNDER) EXPENDITURES	\$ 15,450	\$ (14,496)	\$ 11,636	\$ 5,986

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501-GOVT EQUIP REPLACEMENT (FIRE)	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
REVENUES				
501-420-4979 TRF FROM GENERAL FUND	25,000	-	25,000	25,000
TOTAL REVENUES	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
EXPENDITURES				
501-520-5714 NEW EQUIPMENT	-	-		
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
REVENUES OVER/(UNDER) EXPENDITURES	\$ 25,000	\$ -	\$ 25,000	\$ 25,000

502-UTILITY EQUIP RESERVE	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
REVENUES				
502-440-4301 EQUIPMENT REPLACEMENT (\$1.00)	59,112	25,310	26,964	27,600
502-440-4979 CAPITAL REPLACEMENT (\$2.00)	26,964	-	57,615	58,476
502-440-4981 INTEREST	-			
TOTAL REVENUES	\$ 86,076	\$ 25,310	\$ 84,579	\$ 86,076
EXPENDITURES				
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
REVENUES OVER/(UNDER) EXPENDITURES	\$ 86,076	\$ 25,310	\$ 84,579	\$ 86,076

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507-CDBG Active	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>REVENUES</u>				
507-440-4820 GRANT PROCEEDS	-			
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
507-540-5522 GRANT ADMINISTRATION	-			
507-540-5523 GRANT ENGINEERING	-	22,000	22,000	
507-540-5721 WATER SYSTEM	-		133,415	
TOTAL EXPENDITURES	\$ -	\$ 22,000	\$ 155,415	\$ -
REVENUES OVER/(UNDER) EXPENDITURES	\$ -	\$ (22,000)	\$ (155,415)	\$ -

508-STREET BOND - SERIES 2018	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>REVENUES</u>				
508-480-XXXX USE OF BOND PROCEEDS	-			
508-480-4981 INTEREST EARNINGS	-	54	60	
508-480-4985 OTHR FINANCE SOURCE-BOND ISSUE	-			
TOTAL REVENUES	\$ -	\$ 54	\$ 60	\$ -
<u>EXPENDITURES</u>				
508-580-5120 ENGINEERING	-			
508-580-5951 PROJECT #1 (FM1431 to BLK PRL)	-			
508-580-5952 PROJECT #2	-	5,799	5,799	
508-580-5953 CONTINGENCY	-			
TOTAL EXPENDITURES	\$ -	\$ 5,799	\$ 5,799	\$ -
REVENUES OVER/(UNDER) EXPENDITURES	\$ -	\$ (5,745)	\$ (5,739)	\$ -

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510-WATER IMPROVEMENT PROJECT (2020 BOND) (Note: Costs are capitalized at year end for audit)	APPROVED BUDGET 2020-2021	JULY Y-T-D ACTUAL 2020-2021	FORECASTED YEAR END 2020-2021	APPROVED BUDGET 2021-2022
<u>REVENUES</u>				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
<u>CAPITAL OUTLAY</u>				
510-540-5120 ENGINEERING COSTS		93,949	123,949	2,135,000
510-540-5725 WATER TOWER				1,000,000
510-540-5726 WATER PLANT				
510-540-5727 WATER LINE RPLC.				
510-542-5725 SHERWOOD SHORES		2,774	2,774	927,503
TOTAL EXPENDITURES	\$ -	\$ 96,723	\$ 126,723	\$ 4,062,503
REVENUES OVER/(UNDER) EXPENDITURES	\$ -	\$ (96,723)	\$ (126,723)	\$ (4,062,503)

City of Granite Shoals
Capital Program for Budget Year 2021 - 2022

	<u>Amount</u>	<u>Years</u>	<u>Rate</u>	<u>Annual Payment</u>
Loan/Lease Terms	\$1,000,000	5	3.00%	\$218,354.57

	<u>Total Costs</u>	<u>Replacement Fiscal Year & Cost</u>				
		<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
<u>Police</u>						
Vehicles	760,000	0	280,000	150,000	160,000	170,000
Mobile Equipment other than Vehicles	0	0	0	0	0	0
All Other Capital	3,026,000	0	26,000	0	3,000,000	0
Other Funding	0	0	0	0	0	0
Sub-Total	3,786,000	0	306,000	150,000	3,160,000	170,000
<u>Fire</u>						
Vehicles	295,000	0	0	180,000	115,000	0
Mobile Equipment other than Vehicles	1,165,000	0	65,000	550,000	0	550,000
All Other Capital	280,000	0	112,500	70,000	97,500	0
Other Funding	(448,000)	0	0	(448,000)	0	0
Sub-Total	1,292,000	0	177,500	352,000	212,500	550,000
<u>Streets and Parks</u>						
Vehicles	68,000	0	68,000	0	0	0
Mobile Equipment other than Vehicles	312,000	0	312,000	0	0	0
All Other Capital	46,000	0	46,000	0	0	0
Other Funding	0	0	0	0	0	0
Sub-Total	426,000	0	426,000	0	0	0
<u>Total General Fund</u>						
Vehicles	1,123,000	0	348,000	330,000	275,000	170,000
Mobile Equipment other than Vehicles	1,477,000	0	377,000	550,000	0	550,000
All Other Capital	3,352,000	0	184,500	70,000	3,097,500	0
Other Funding	(448,000)	0	0	(448,000)	0	0
Total	5,504,000	0	909,500	502,000	3,372,500	720,000
<u>Utility</u>						
Vehicles	276,000	0	120,000	0	120,000	36,000
Mobile Equipment other than Vehicles	76,000	0	0	8,000	65,000	3,000
All Other Capital	3,323,415	433,415	2,420,000	350,000	0	120,000
Other Funding	(600,000)	(300,000)	(300,000)	0	0	0
Sub-Total	3,075,415	133,415	2,240,000	358,000	185,000	159,000
Water Plant Generator	2,000,000		2,000,000			
Total Capital Less Plant Generator	1,075,415	133,415	240,000	358,000	185,000	159,000
2020 Water Bond Expenditures	7,000,000	401,422	4,062,503	2,536,075	0	0