



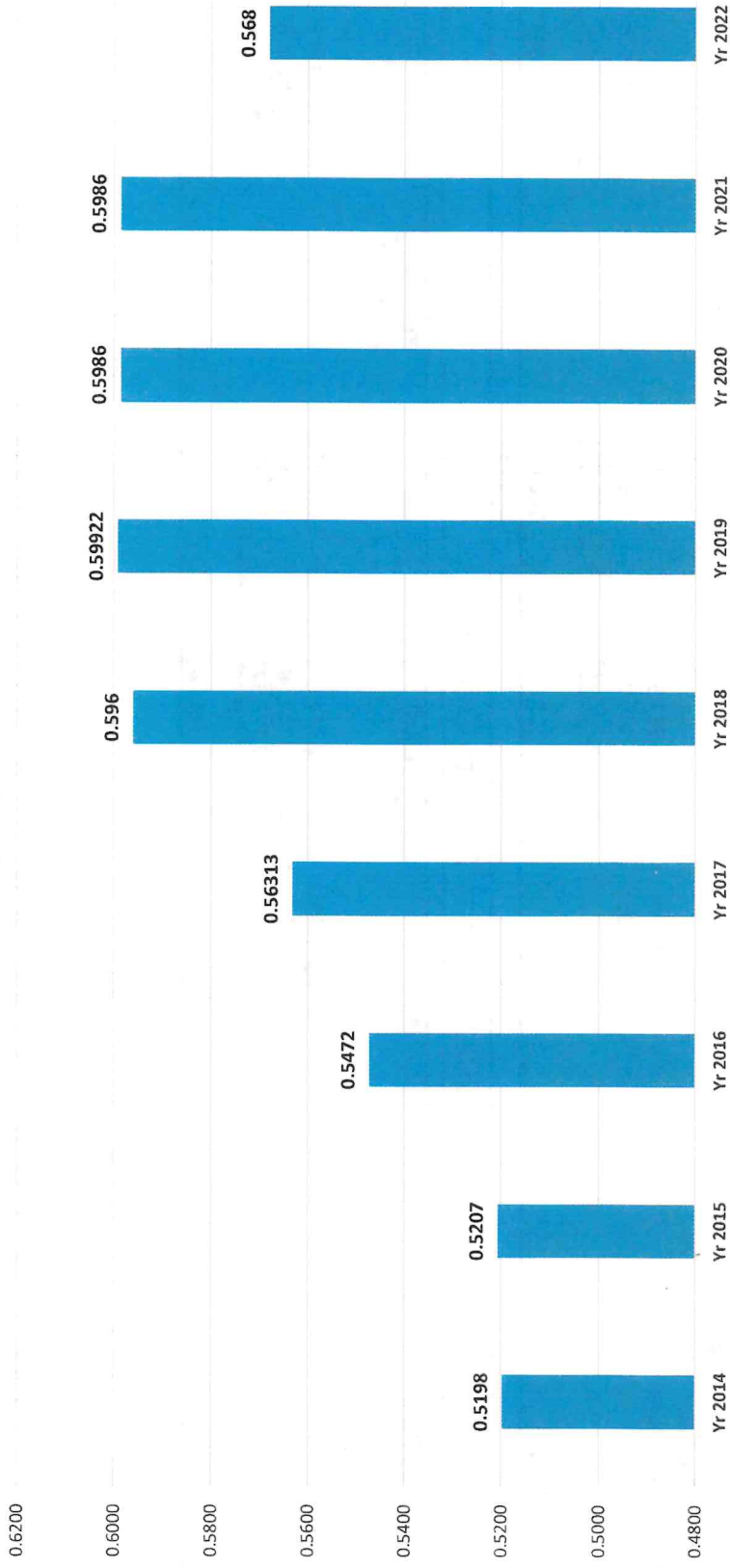
**City of Granite Shoals**  
**Budget**  
**Fiscal Year**  
**2022-2023**

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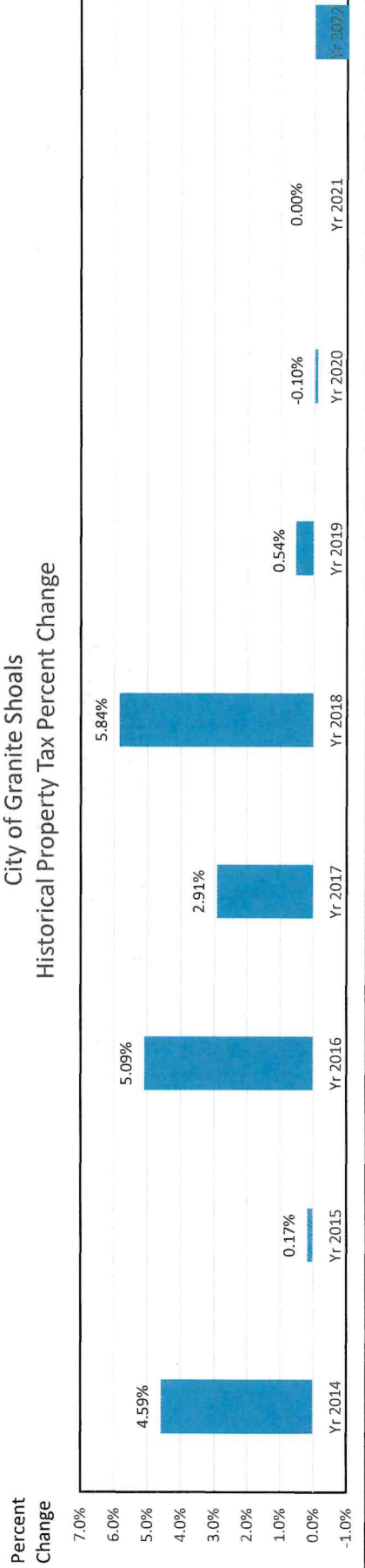
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**2022-2023  
FISCAL YEAR  
PROPERTY TAX  
SUMMARY**

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



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



## City of Granite Shoals FY 2022 - 2023 Property Tax Rates

### 2022 Property Tax Rate Comparison

<u>2022 Proposed Rate</u>	<u>M&amp;O</u>	<u>I&amp;S</u>	<u>Total Rate</u>
<b><u>NOTE: These RATES are NOT approved</u></b>	<b>\$ 0.3450</b>	<b>\$ 0.2277</b>	<b>\$ 0.5680</b>
2022 Certified Appraisal Rolls			
Adjusted Taxable Value	\$ 781,740,710	\$ 1,771,123	\$ 4,454,644
Freeze Levy	\$ 619,909	\$ 175,855	\$ 619,909
	<u>\$ 3,127,574</u>	<u>\$ 1,946,978</u>	<u>\$ 5,074,553</u>
Change From 2021	\$ 579,053	\$ 200,016	\$ 779,069
		<b>\$ 1,946,253</b>	

M&O %'s  
 60.24%  
 71.63%  
 61.63%

I&S %'s  
 39.76%  
 28.37%  
 38.37%

### 2021 Property Tax Rate Comparison

<u>2021 Approved Rate</u>	<u>M&amp;O</u>	<u>I&amp;S</u>	<u>Total Rate</u>
2021 Certified Appraisal Rolls			
Adjusted Taxable Value	\$ 626,156,069	\$ 1,645,410	\$ 3,729,429
Freeze Levy	\$ 566,055	\$ 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

M&O %'s  
 55.88%  
 82.06%  
 59.33%

I&S %'s  
 44.12%  
 17.94%  
 40.67%

## 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.

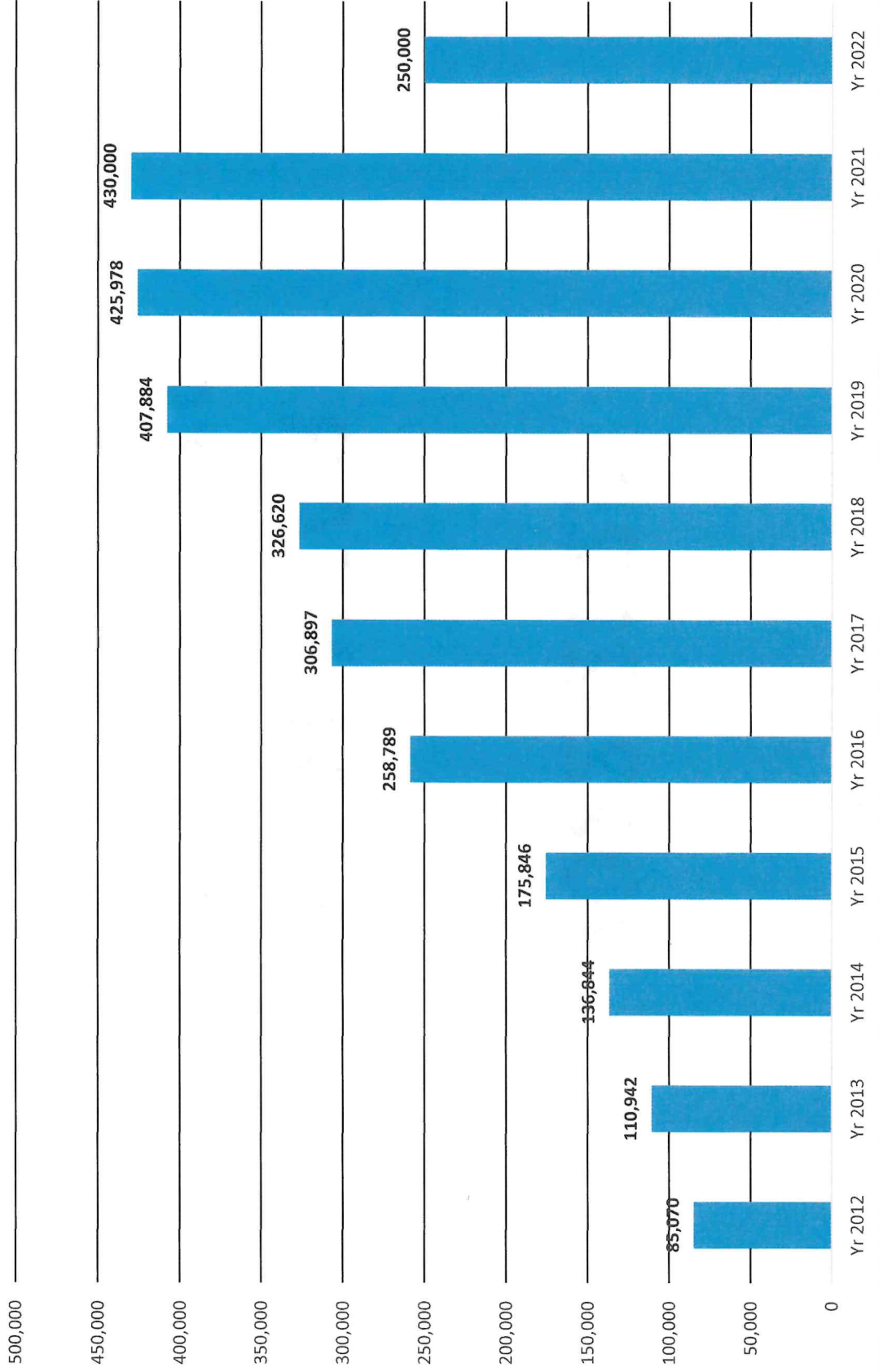
	2021 - 2022	2022 - 2023
	<u>Current</u>	<u>Proposed</u>
Property Value \$	100,000	100,000
Property Tax/\$100 Valuation	0.59860	0.5680
Annual Tax \$	598.60	568.00

Annual Increase (Decrease) on a \$100,000 property      \$ (30.60)

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

**2022-2023  
FISCAL YEAR  
SALES TAX  
SUMMARY**

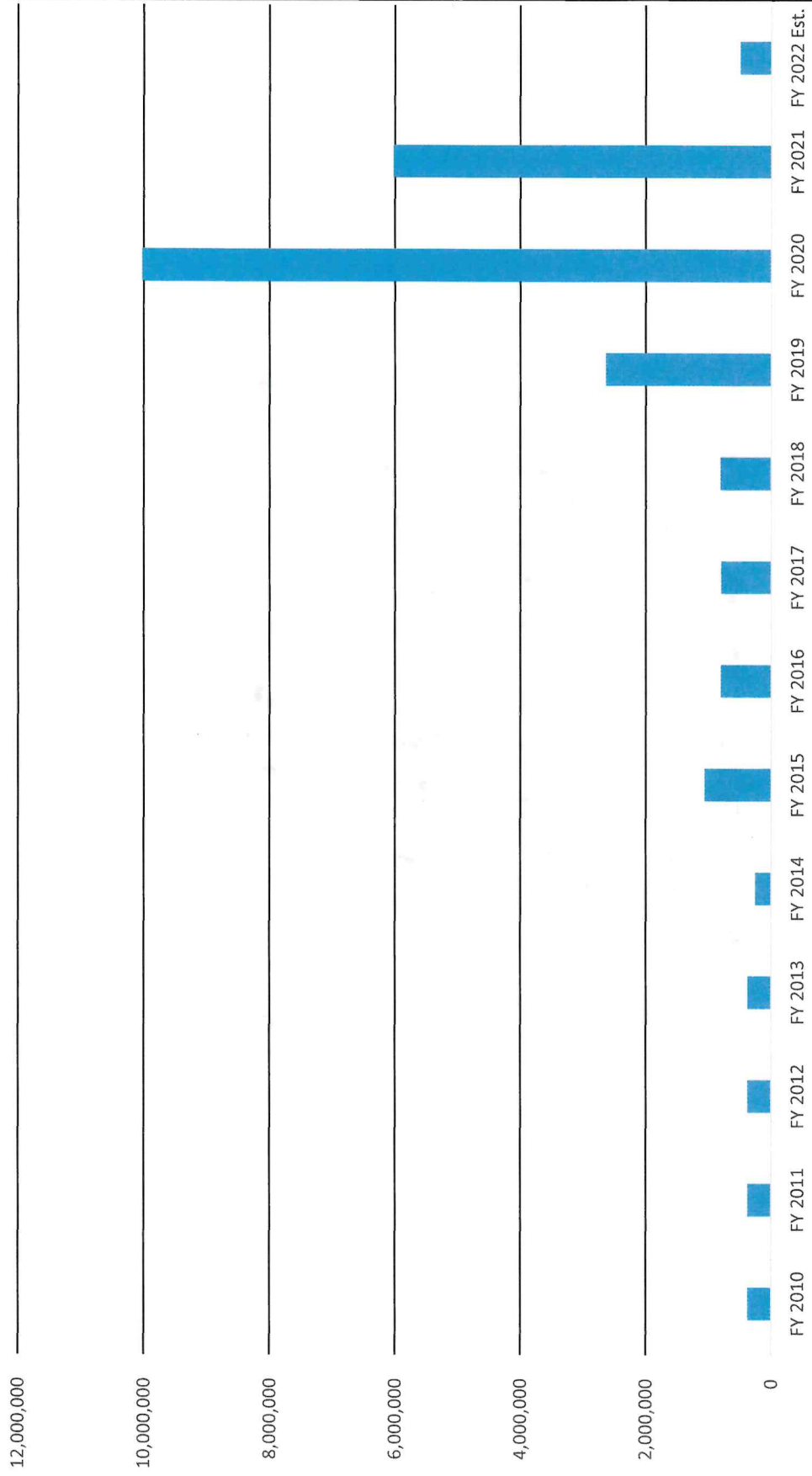
# City of Granite Shoals Annual Sales Tax Revenue





# 2022-2023 FISCAL YEAR INVESTMENTS

## City of Granite Shoals Tex Pool Invested Funds



**2022-2023  
FISCAL YEAR  
STAFFING  
REQUIREMENTS**

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

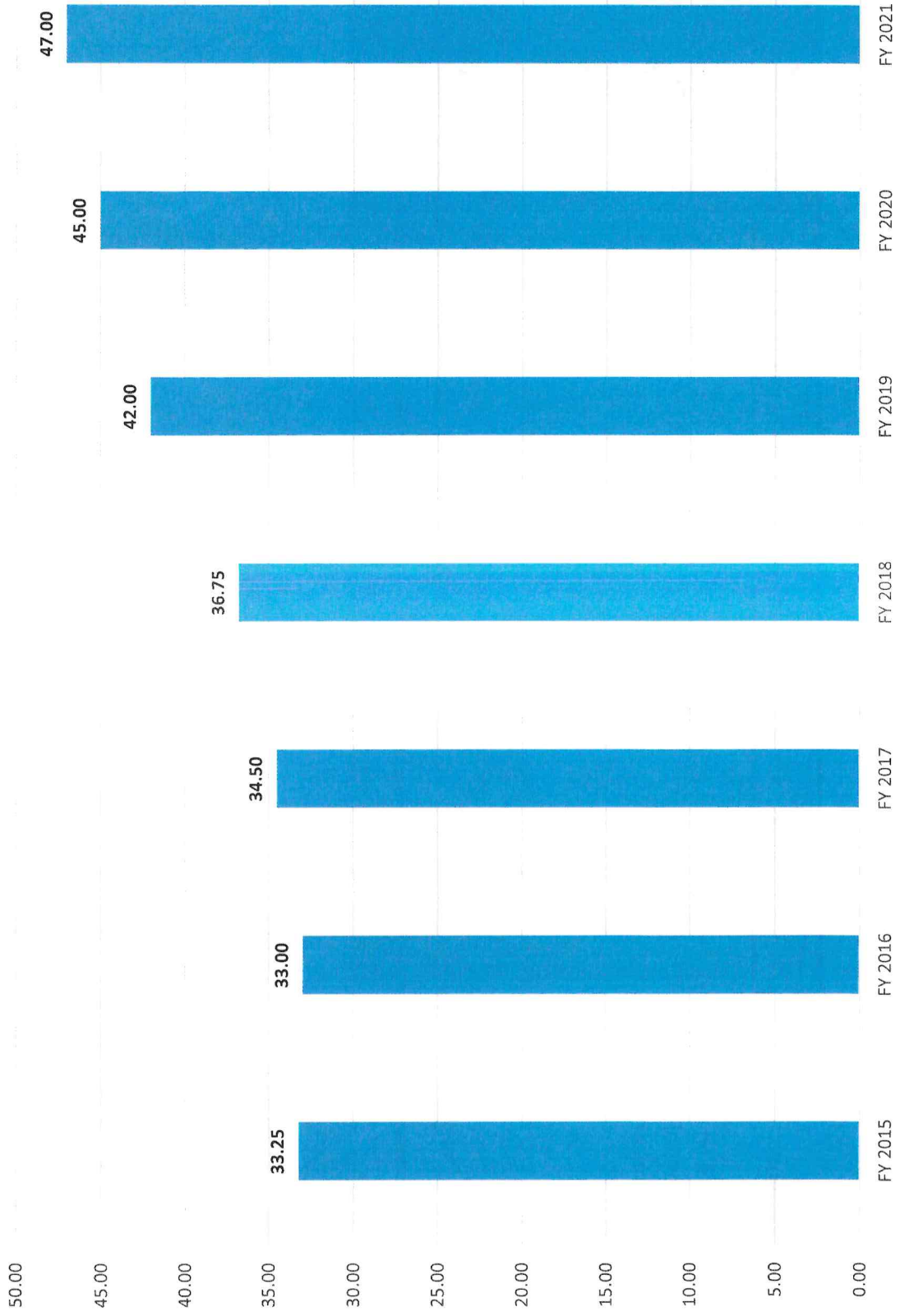
Department	FY 2019-2020 FTE Total	FY 2020-2021 FTE Total	FY 2021-2022 FTE Total	FY 2022-2023 FTE Total
Administration	3.5	4.0	4.0	4.0
Animal Control *	0.0	0.0	0.0	0.0
Code Compliance *	0.0	0.0	0.0	0.0
Finance **	0.0	0.0	0.0	0.0
Fire	8.5	10.0	10.0	10.0
Police	13.0	14.0	15.0	15.0
Streets	5.0	5.0	4.0	5.0
Parks ***	4.0	4.0	6.0	5.0
Municipal Court	1.0	1.0	1.0	1.0
Utilities	7.0	7.0	7.0	7.0
<b>Totals</b>	<b>42.0</b>	<b>45.0</b>	<b>47.0</b>	<b>47.0</b>

\* 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



# 2022-2023 FISCAL YEAR ALL FUND SUMMARY

**City of Granite Shoals  
Fiscal Year 2022 - 2023 - 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	Capital Projects		
Investment Reserves	1,779,263	654,641	60,133	102,741	398,062	10,534	7,737	43,816	2,990	14,693	1,949,257	2,154,095	426,483	67,500	477,067	1,510,000	363,727	0	10,022,739	
Estimated 2021-2022 FY End Balance	1,779,263	654,641	60,133	102,741	398,062	10,534	7,737	43,816	2,990	14,693	1,949,257	2,154,095	426,483	67,500	477,067	1,510,000	363,727	0	10,022,739	
<b>Revenues</b>																				
Taxes	3,378,224																			3,378,224
Licenses and Fees	370,000																			370,000
Other	45,000																			45,000
Miscellaneous	25,000																			25,000
Animal Control	1,400																			1,400
Fire	343,300																			343,300
Streets and Parks	60,300																			60,300
Municipal Court	158,495																			158,495
Surface Water Fees for Service																				1,638,000
Surface Water Other																				211,000
Ground Water Fees For Service																				180,000
Solid Waste Fees for Service																				600,000
Parks License and Fees			8,000																	8,000
Hotel Occupancy Tax				69,500																69,500
Street Maintenance Sales Tax					230,000															230,000
Law Enforcement Education Other							900													900
City Cleanup Taxes							35,000		2,000											35,000
Court Technology Fines & Fees										1,600										1,600
Court Bld. Security Fines & Fees										8,000										8,000
Municipal Court Child Safety Other																				1,994,478
Debt Service Taxes		1,994,478																		1,994,478
Utility Equipment Reserve Other															27,600					27,600
Utility Equipment Reserve Misc															65,400					65,400
Capital Replacement Fees (Ground)											5,400									5,400
CDBG Grants																				0
<b>Total Revenues</b>	<b>4,381,719</b>	<b>1,994,478</b>	<b>8,000</b>	<b>69,500</b>	<b>230,000</b>	<b>0</b>	<b>900</b>	<b>35,000</b>	<b>2,000</b>	<b>9,600</b>	<b>2,034,400</b>	<b>0</b>	<b>600,000</b>	<b>25,000</b>	<b>93,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,483,666</b>	
<b>Expenditures</b>																				
Personnel	3,560,270																			3,560,270
Contractual	866,638																			866,638
Supplies & Materials	774,183							35,000					450,000							1,292,733
Other	100,000								0	4,000										2,335,753
Capital Expenditures	539,500															100,000				1,435,500
Total Expense	5,860,591															100,000				7,422,164
Net Gain or Loss for Budget Period	(1,478,872)	725	0	18,500	(115,000)	0	900	0	2,000	5,600	339,280	0	150,000	25,000	93,000	(100,000)	(200,000)	0	(1,288,666)	
<b>Funding Transfers &amp; Other Sources</b>																				
Transfer of Funds	1,544,000																			1,544,000
Transfer to Street Maintenance Fund	(85,000)				115,000															30,000
<b>Fiscal Yr End Bal. Change Incl. Transfers</b>	<b>(19,872)</b>	<b>725</b>	<b>0</b>	<b>18,500</b>	<b>0</b>	<b>0</b>	<b>900</b>	<b>0</b>	<b>2,000</b>	<b>5,600</b>	<b>(640,720)</b>	<b>0</b>	<b>(79,000)</b>	<b>25,000</b>	<b>93,000</b>	<b>(100,000)</b>	<b>(200,000)</b>	<b>0</b>	<b>(793,666)</b>	
<b>Ending Fund Balance</b>	<b>1,759,391</b>	<b>655,366</b>	<b>60,133</b>	<b>121,241</b>	<b>398,062</b>	<b>10,534</b>	<b>8,637</b>	<b>43,816</b>	<b>4,990</b>	<b>20,293</b>	<b>1,408,537</b>	<b>2,154,095</b>	<b>347,483</b>	<b>92,500</b>	<b>570,067</b>	<b>1,410,000</b>	<b>163,727</b>	<b>0</b>	<b>9,228,873</b>	

(Non-Water Bond Capital)

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

Fund Description	2020-2021 Beginning Balance	Forecast FY 2021-2022			Approved FY 2022-2023			After Deducting Reserves				
		Revenue	Expenses	Transfers In / (Out)	Ending Balance	Revenue	Expenses	Transfers In / (Out)	Ending Balance	Reserves Required	Available Balances Ending FY 2020-2021	Available Balances Ending FY 2021-2022
General (Rev. Incl. \$257k FEMA)	\$ 1,791,674	\$ 4,843,953	\$ 5,425,191	\$ 568,827	\$ 1,779,263	\$ 4,440,699	\$ 5,860,591	\$ 1,429,000	\$ 1,788,371	25% O&M	\$ 422,965	\$ 323,223
Water/Utility	\$ 2,006,044	\$ 2,242,413	\$ 1,521,660	\$ (777,540)	\$ 1,949,257	\$ 2,034,400	\$ 1,695,120	\$ (880,000)	\$ 1,408,537	25% O&M	\$ 1,568,842	\$ 984,757
Solid Waste	\$ 245,942	\$ 626,924	\$ 446,383		\$ 426,483	\$ 600,000	\$ 450,000	\$ (279,000)	\$ 297,483	None	\$ 426,483	\$ 297,483
Restricted Parks	\$ 61,133	\$ 41,500	\$ 42,500		\$ 60,133	\$ 8,000	\$ 8,000		\$ 60,133	None	\$ 60,133	\$ 60,133
Hotel Tax	\$ 89,748	\$ 66,216	\$ 53,223		\$ 102,741	\$ 69,500	\$ 51,000		\$ 121,241	None	\$ 102,741	\$ 121,241
Street Maintenance	\$ 374,349	\$ 252,820	\$ 528,320	\$ 299,213	\$ 398,062	\$ 230,000	\$ 345,000	\$ 115,000	\$ 398,062	None	\$ 398,062	\$ 398,062
Police Seizure	\$ 8,488	\$ 2,046	\$ -		\$ 10,534	\$ -	\$ -		\$ 10,534	None	\$ 10,534	\$ 10,534
Law Enforcement Educate	\$ 6,637	\$ 1,100	\$ -		\$ 7,737	\$ 900	\$ -		\$ 8,637	None	\$ 7,737	\$ 8,637
City Wide Cleanup	\$ 49,517	\$ 31,345	\$ 37,046		\$ 43,816	\$ 35,000	\$ 35,000		\$ 43,816	None	\$ 43,816	\$ 43,816
Court Technology	\$ 390	\$ 2,600	\$ -		\$ 2,990	\$ 2,000	\$ -		\$ 4,990	None	\$ 2,990	\$ 4,990
Court Building Security	\$ (1,379)	\$ 750	\$ -		\$ (629)	\$ 1,600	\$ -		\$ 971	None	\$ (629)	\$ 971
Municipal Court Child Safety	\$ 21,973	\$ 8,000	\$ 14,650		\$ 15,323	\$ 8,000	\$ 4,000		\$ 19,323	None	\$ 15,323	\$ 19,323
Debt Service	\$ 638,404	\$ 1,794,463	\$ 1,778,226		\$ 654,641	\$ 1,994,478	\$ 1,993,753		\$ 655,366	\$ 312,000	\$ 342,641	\$ 343,366
Govt Equipment Reserve	\$ 100,000	\$ 25,000	\$ 57,500		\$ 67,500	\$ 25,000	\$ -		\$ 92,500	None	\$ 67,500	\$ 92,500
* Utility Capital Equipment	\$ 419,419	\$ 57,648	\$ -		\$ 477,067	\$ 65,400	\$ -		\$ 542,467	None	\$ 477,067	\$ 542,467
** Utility Capital Replacement	\$ (27,600)	\$ 27,600	\$ -		\$ -	\$ 27,600	\$ -		\$ 27,600	None	\$ -	\$ 27,600
Auto Meter Reading Project	\$ 28,246	\$ 1,710,000	\$ 228,246		\$ 1,510,000	\$ -	\$ 100,000		\$ 1,410,000	None	\$ 1,510,000	\$ 1,410,000
CDBG Projects	\$ 599,744	\$ 266,500	\$ 502,517		\$ 363,727	\$ -	\$ 200,000		\$ 163,727	None	\$ 363,727	\$ 163,727
Capital Projects	\$ -	\$ 1,030,000	\$ 1,030,000		\$ 0	\$ -	\$ -		\$ 0	None	\$ 0	\$ 0
Water Improv. Project (2020)	\$ 6,238,477	\$ -	\$ 4,084,382		\$ 2,154,095	\$ -	\$ -		\$ 2,154,095	None	\$ 2,154,095	\$ 2,154,095
<b>Total All Funds</b>	<b>\$ 12,651,206</b>	<b>\$ 13,030,878</b>	<b>\$ 15,749,844</b>	<b>\$ 90,500</b>	<b>\$ 10,022,740</b>	<b>\$ 9,542,578</b>	<b>\$ 10,742,464</b>	<b>\$ 385,000</b>	<b>\$ 9,207,854</b>		<b>\$ 7,974,028</b>	<b>\$ 7,006,926</b>

\*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)



# 2022-2023 FISCAL YEAR SUMMARY BUDGETS

**City of Granite Shoals  
Budget 2022-2023  
General Fund Summary**

**GENERAL FUND REVENUES AND EXPENSES**

**GENERAL FUND REVENUES**

Taxes	3,378,224
Licenses and Fees	370,000
Other	45,000
Miscellaneous	25,000
Animal Control	1,400
Fire	343,300
Streets and Parks	60,300
Municipal Court	158,495
	<hr/>
TOTAL GENERAL FUND REVENUES	<hr/> <u>4,381,719</u>

**GENERAL FUND EXPENDITURES**

**NON-DEPARTMENTAL EXPENSE**

Personnel	
Contractual	293,580
Supplies & Materials	109,450
Other	
Capital Expenditures	10,000
	<hr/>
Total Non-Departmental Expense	<hr/> <u>413,030</u>

**FIRE DEPARTMENT EXPENSE**

Personnel	930,974
Contractual	113,058
Supplies & Materials	130,158
Other	25,000
Capital Expenditures	13,500
	<hr/>
Total Fire Department Expense	<hr/> <u>1,212,690</u>

**ADMINISTRATION DEPARTMENT EXPENSE**

Personnel	521,114
Contractual	229,400
Supplies & Materials	39,775
Other	
Capital Expenditures	
	<hr/>
Total Administration Department Expense	<hr/> <u>790,289</u>

**City of Granite Shoals  
Budget 2022-2023  
General Fund Summary**

<b><u>POLICE DEPARTMENT EXPENSE</u></b>	
Personnel	1,409,053
Contractual	195,000
Supplies & Materials	171,000
Other	75,000
Capital Expenditures	290,000
Total Police Department Expense	2,140,053

<b><u>STREETS DEPARTMENT EXPENSE</u></b>	
Personnel	337,962
Contractual	3,000
Supplies & Materials	178,700
Other	-
Capital Expenditures	161,000
Total Streets Department Expense	680,662

<b><u>PARKS DEPARTMENT EXPENSE</u></b>	
Personnel	300,184
Contractual	12,000
Supplies & Materials	101,500
Other	-
Capital Expenditures	65,000
Total Parks Department Expense	478,684

<b><u>MUNICIPAL COURT DEPARTMENT EXPENSE</u></b>	
Personnel	60,983
Contractual	40,600
Supplies & Materials	43,600
Other	-
Capital Expenditures	-
Total Municipal Court Department Expense	145,183

**GENERAL FUND SUMMARY**

Total General Fund Expense	5,860,591
General Fund Revenues Over / (Under) Expenses	(1,478,872)
Transfer From Funds (NET)	1,429,000
Total General Fund Net Gain or (Loss) after transfers	(49,872)

**City of Granite Shoals  
Budget 2022-2023  
Enterprise Funds**

**WATER UTILITY FUND - 200**

**WATER UTILITY REVENUES**

Surface Water Fees for Service	1,788,000
Surface Water Other	61,000
Ground Water Fees For Service	180,000
Capital Replacement Fees (Ground)	5,400
 Total Water Utility Revenues	 <u>\$ 2,034,400</u>

**WATER UTILITY EXPENDITURES**

<b><u>SURFACE WATER DEPARTMENT EXPENSE</u></b>	
Personnel	591,570
Contractual	155,000
Supplies & Materials	483,000
Other	179,000
Capital Expenditures	223,000
 Total Surface Water Department Expense	 <u>\$ 1,631,570</u>

<b><u>GROUND WATER DEPARTMENT EXPENSE</u></b>	
Personnel	-
Contractual	-
Supplies & Materials	35,550
Other	-
Capital Expenditures	28,000
 Total Ground Water Department Expense	 <u>\$ 63,550</u>

**WATER UTILITY SUMMARY**

Total Water Utility Fund Department Expense	<u>\$ 1,695,120</u>
Water Utility Fund Revenues Over / (Under) Expenses	<u>\$ 339,280</u>
Transfer to General Fund	<u>\$ (880,000)</u>
Total Water Utility Fund Net Gain or (Loss) after transfers	<u>\$ (540,720)</u>

**City of Granite Shoals  
Budget 2022-2023  
Enterprise Funds**

**SOLID WASTE FUND - 250**

**SOLID WASTE REVENUES**

Bulk Disposal	-	
Collections Residential	600,000	
Collections Commercial	-	
Total Solid Waste Revenues	\$ 600,000	

**SOLID WASTE EXPENDITURES**

<b><u>SOLID WASTE EXPENSE</u></b>		
Bulk Disposal		
Collections Residential	450,000	
Collections Commercial	-	
Other	-	
Total Solid Waste Department Expense	\$ 450,000	

**SOLID WASTE SUMMARY**

Total Solid Waste Fund Department Expense	\$ 450,000	
Solid Waste Fund Revenues Over / (Under) Expenses	\$ 150,000	
Transfer to General Fund	\$ 279,000	
Total Solid Waste Fund Net Gain or (Loss) after transfers	\$ (129,000)	

**City of Granite Shoals  
Budget 2022-2023  
Restricted / Debt / Capital Funds**

**FUND REVENUES**

Parks Other Fees	8,000
Hotel Occupancy Tax	69,500
Street Maintenance Sales Tax	230,000
Law Enforcement Education Other	900
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	1,994,478
Govt Equipment Replacement Misc	25,000
Utility Equipment Reserve Other	27,600
Utility Equipment Reserve Misc	65,400
Total All Other Funds Revenue	\$ 2,467,478

**FUND EXPENSES**

<b>350 <u>RESTRICTED PARKS EXPENSE</u></b>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	8,000
Capital Expenditures	-
Total Restricted Parks Expense	8,000

<b>360 <u>HOTEL OCCUPANCY EXPENSE</u></b>	
Personnel	-
Contractual	51,000
Supplies & Materials	-
Other	-
Capital Expenditures	-
Total Hotel Occupancy Expense	51,000

**City of Granite Shoals**  
**Budget 2022-2023**  
**Restricted / Debt / Capital Funds**

**370 STREET MAINTENANCE SALES TAX EXPENSE**

Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	345,000
	<hr/>
Total Street Maintenance Sales Tax Expense	<hr/> 345,000 <hr/>

**375 POLICE SEIZURE EXPENSE**

Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	-
	<hr/>
Total Police Seizure Expense	<hr/> - <hr/>

**376 LAW ENFORCEMENT EDUCATION EXPENSE**

Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	-
	<hr/>
Total Law Enforcement Education Expense	<hr/> - <hr/>

**380 CITY CLEANUP EXPENSE**

Personnel	-
Contractual	35,000
Supplies & Materials	-
Other	-
Capital Expenditures	-
	<hr/>
Total City Cleanup Expense	<hr/> 35,000 <hr/>

**City of Granite Shoals  
Budget 2022-2023  
Restricted / Debt / Capital Funds**

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

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

<b>392 MUNICIPAL COURT CHILD SAFETY EXPENSE</b>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	4,000
Capital Expenditures	-
	-
Total Municipal Court Child Safety Expense	4,000

<b>400 DEBT SERVICE EXPENSE</b>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	1,993,753
Capital Expenditures	-
	-
Total Debt Service Expense	1,993,753



**City of Granite Shoals  
Budget 2022-2023  
Restricted / Debt / Capital Funds**

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

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

<b>506 AUTO METER READ PROJECT EXPENSE</b>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	100,000
	100,000
Total Auto Meter Read Project Expense	100,000

<b>507 CDBG PROJECTS</b>	
Personnel	-
Contractual	200,000
Supplies & Materials	-
Other	-
Capital Expenditures	-
	-
Total CDBG #7216199 Expense	200,000

**City of Granite Shoals  
Budget 2022-2023  
Restricted / Debt / Capital Funds**

<b>508 CAPITAL PROECT FUND</b>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	-
Total Street Bond Series 2018 Expense	-

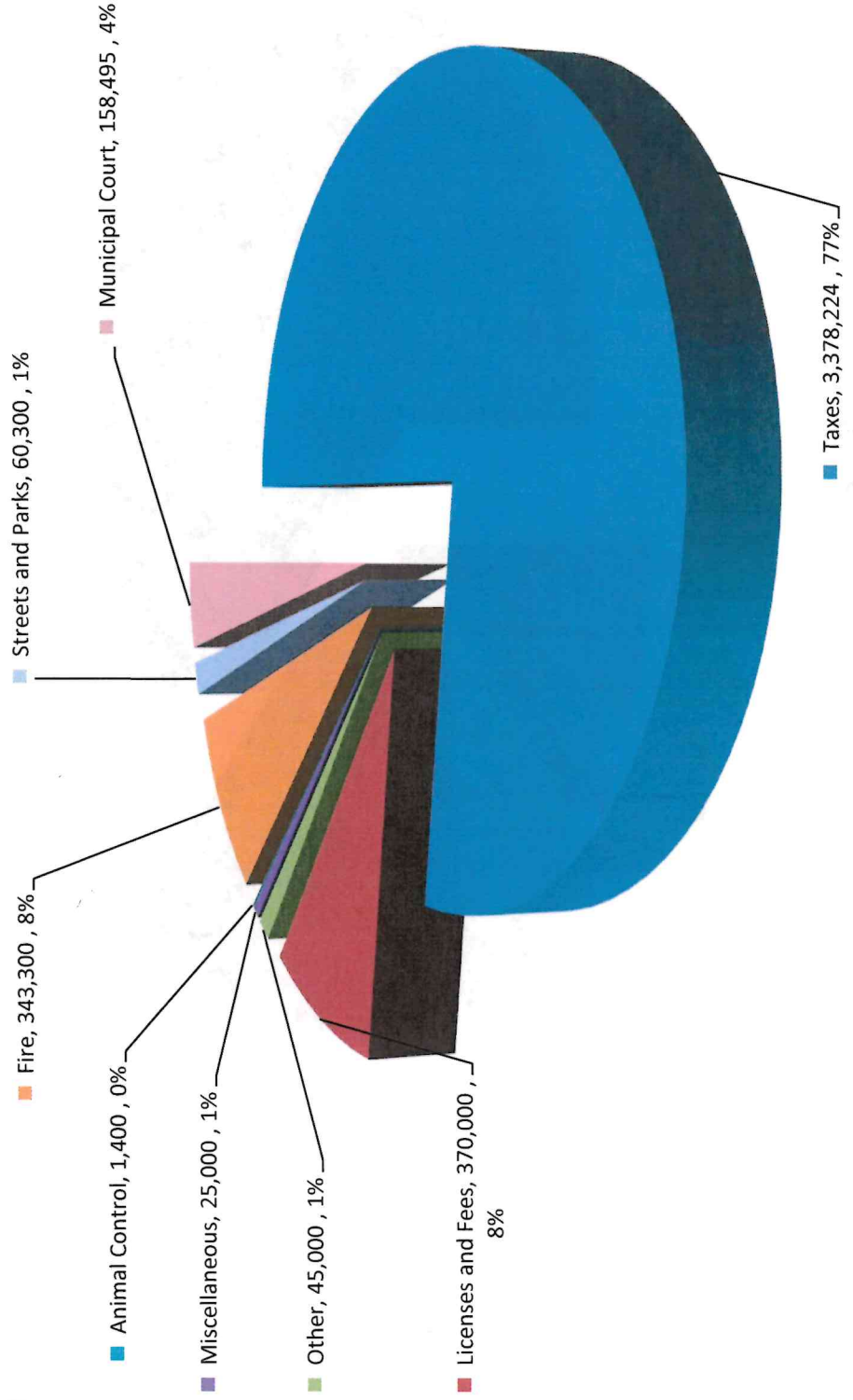
<b>510 WATER IMPROVEMENT PROJECT (2020 BOND)</b>	
Personnel	-
Contractual	-
Supplies & Materials	-
Other	-
Capital Expenditures	-
Total Street Maintenance Sales Tax Expense	-

**ALL OTHER FUND SUMMARY**

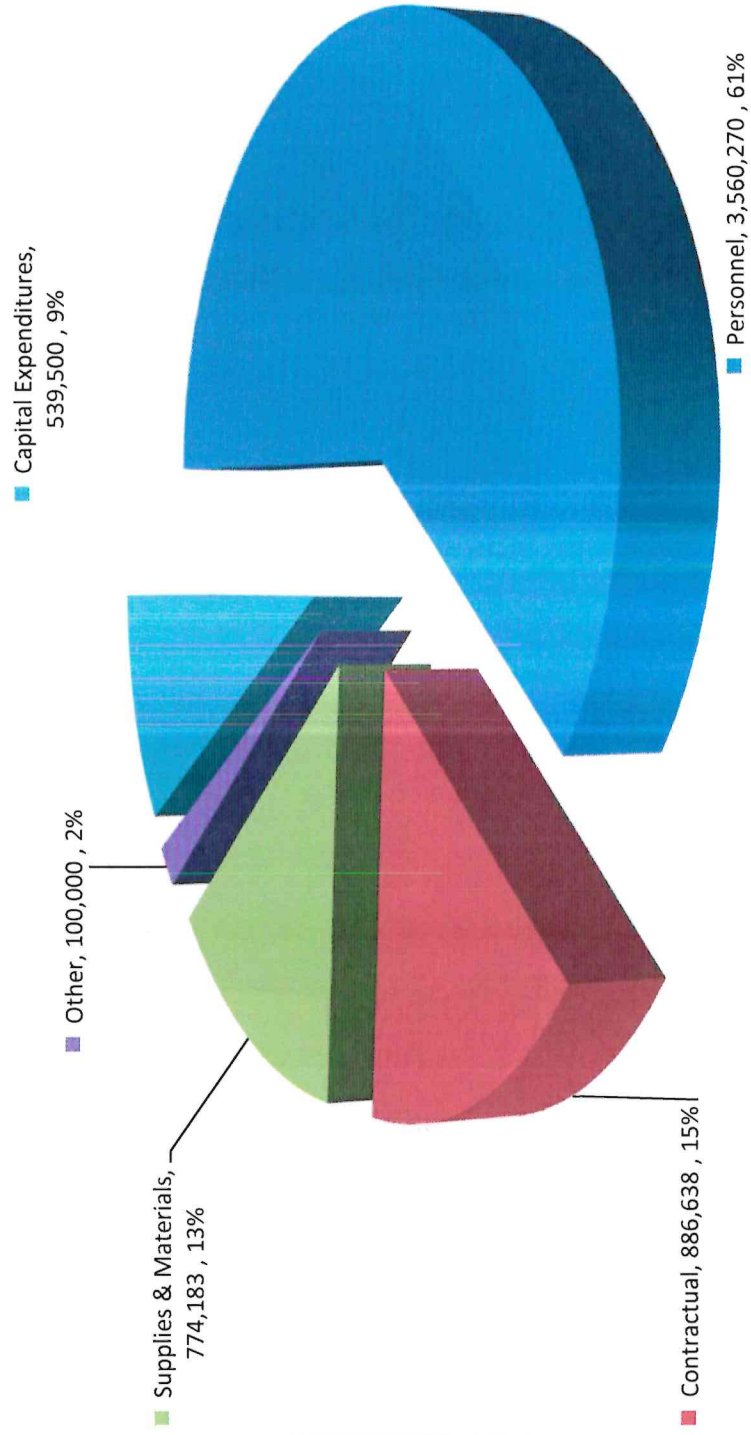
Total All Other Fund Expenditures	2,736,753
Total All Other Fund Revenues Over / (Under) Expenses	(269,275)
Transfer from General Fund to Street Maintenance	115,000
Total All Other Fund Net Gain or Loss	(154,275)

**2022-2023**  
**FISCAL YEAR**  
**General**  
**Fund**  
**Budget**

## General Fund Distribution of Revenue by Sources



## General Fund Distribution of Expenditures by Category



City of Granite Shoals  
2022 - 2023  
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<b>100 -GENERAL FUND FINANCIAL SUMMARY</b>	<b>APPROVE-AMEND. BUDGET 2021-2022</b>	<b>MAY Y-T-D ACTUAL 2021-2022</b>	<b>FORECASTED YEAR END 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>
<b>BEGINNING FUND BALANCE</b>	\$ 1,791,674	\$ 1,791,674	\$ 1,791,674	\$ 1,779,263
<b>TOTAL FUND REVENUES</b>	\$ 3,752,166	\$ 3,476,381	\$ 4,843,953	\$ 4,440,699
<b>FUND EXPENDITURES BY DEPARTMENT</b>				
NON DEPARTMENTAL	385,650	267,591	397,670	413,030
FIRE	1,147,178	533,682	1,164,892	1,212,690
ADMINISTRATION	737,576	477,150	821,095	790,289
POLICE	1,885,504	1,077,694	1,904,201	2,140,053
STREETS	710,932	499,784	749,911	680,662
PARKS	464,818	123,275	254,926	478,684
MUNICIPAL COURT	124,241	84,729	132,498	145,183
<b>TOTAL EXPENDITURES</b>	\$ 5,455,899	\$ 3,063,905	\$ 5,425,191	\$ 5,860,591
<b>REVENUES OVER(UNDER) EXPENDITURES</b>	\$ (1,703,733)	\$ 412,476	\$ (581,238)	\$ (1,419,892)
TRANSFER FROM UTILITY FUND	\$ 868,040	\$ -	\$ 868,040	\$ 1,159,000
TRANSFER TO STREET FUND	\$ (89,266)	\$ -	\$ (299,213)	\$ (85,000)
TRANSFER FROM DEBT FUND	\$ -	\$ -	\$ -	\$ 385,000
<b>PROJECTED ENDING FUND BALANCE</b>	\$ 866,715	\$ 2,204,150	\$ 1,779,263	\$ 1,818,371
<b>Net Change in Cash:</b>	\$	\$	\$ (12,411)	\$ 39,108

City of Granite Shoals  
2022 - 2023  
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100-GENERAL FUND REVENUES	APPROVE-AMEND. BUDGET 2021-2022	MAY Y-T-D ACTUAL 2021-2022	FORECASTED YEAR END 2021-2022	PROPOSED BUDGET 2022-2023
100-411-4102 ANIMAL REGISTRATION	1,400	1,260	1,660	1,400
100-411-4106 VOLUNTARY SURRENDER	0	0	0	0
100-420-4500 COUNTY CONTRACT	12,000	0	12,000	12,000
100-420-4505 ESD3 FIRE CONTRACT	241,300	180,975	241,300	246,300
100-420-4506 HIGHLAND HAVEN CONTRACT	85,000	63,750	85,000	85,000
100-420-4800 GRANTS	0	0	0	0
100-420-4979 TRANSFER FROM OTHER FUNDS			57,500	
100-460-4000 PROPERTY TAX	2,548,521	2,542,119	2,548,521	3,127,574
100-460-4001 GENERAL SALES TAX (1%)	215,000	154,002	218,002	230,000
100-460-4002 MIXED BEVERAGE TAX	150	59	99	150
100-460-4003 PROP TAX PENALTY & INT	20,500	18,146	20,646	20,500
100-460-4007 SALES TAX-PROP TX RELIEF (.5%)		0	0	
100-460-4061 TOWER LEASE	60,000	16,586	51,551	35,000
100-460-4100 FRANCHISE FEES	150,000	123,443	141,443	150,000
100-460-4120 BUILDING PERMITS	175,000	137,785	182,785	175,000
100-460-4122 VARIANCE/BOA FEES	0	350	350	0
100-460-4125 SUBDIVISION/PLAT/ZONING FEES	10,000	10,400	14,400	10,000
100-460-4520 DONATIONS	5,000	300	300	0
100-460-4906 SHORT-TERM RENTAL REGISTER	15,000	8,650	13,650	15,000
100-460-4907 SSTF STATEMENT/RELEASES	10,000	5,480	7,480	10,000
100-460-4910 MISC	20,000	12,329	19,829	20,000
100-460-4970 WATER FRANCHISE FEE		0	0	
100-460-4972 SOLID WASTE FRANCHISE FEE		0	0	
100-460-4979 TRF FROM OTHER FUNDS		0	909,500	
100-460-4981 INTEREST	20,000	23,796	32,796	25,000
100-460-4983 SALE OF SURPLUS	0	0	45,000	
100-470-XXXX ISD PAYMENT OF SRO	0	0	0	58,980
100-470-4814 GRANTS				
100-480-4500 COMM BLDG/PARK RENTAL	4,000	170	270	0
100-480-4510 SSTF MEMBER ASSESSMENTS	7,500	4,409	6,409	1,500
100-480-4910 STREET CUT FEES	2,000	0	0	0
100-480-4920 DRAINAGE PIPE	6,000	2,000	2,000	0
100-480-4930 STREET IMPROVE LIENS	15,000	14,039	17,039	400

City of Granite Shoals  
2022 - 2023  
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100-GENERAL FUND REVENUES CONTINUED	APPROVE-AMEND. BUDGET 2021-2022	MAY Y-T-D ACTUAL 2021-2022	FORECASTED YEAR END 2021-2022	PROPOSED BUDGET 2022-2023
100-485-4000 BOAT LAUNCH PASS (new)	20,000	15,778	20,028	20,000
100-485-4500 BLD-PARK RENTALS		0	0	2,400
100-485-4001 RV PERMIT FEES (new)		28,246	37,246	36,000
100-485-4501 PARKS - MISC REVENUE		25	25	
100-490-4304 CHILD SAFETY SEAT		5,112	7,512	10,000
100-490-4305 ADMINISTRATIVE FEE	10,000	2,178	3,178	3,000
100-490-4306 ARREST FEE		5	5	
100-490-4308 CHILD SAFETY FEE		2,768	3,768	4,000
100-490-4309 COLLECTION AGENCY FEE	2,000	18	46	500
100-490-4311 COMPS TO VICTIM CRIME FUND	500	0	0	
100-490-4312 COMPREHENSIVE REHAB FUND		26,780	40,380	42,000
100-490-4313 CONSOLIDATED COURT COST	22,000	0	0	
100-490-4315 COURT TECHNOLOGY FUNDS		0	0	
100-490-4317 DSC ADMIN FEE	300	140	220	300
100-490-4319 FINE	50,000	57,554	77,554	75,000
100-490-4322 JUDICIAL FEE- CITY	150	6	14	150
100-490-4323 JUDICIAL FEE- COUNTY	1,500	55	79	1,500
100-490-4330 LODQL OMNI BASE FEE	35	4	4	35
100-490-4331 MUNICIPAL COURT BUILDING SEC		6	6	
100-490-4332 OMNI BASE STATE	50	0	0	50
100-490-4334 OMNI FEES	160	20	20	160
100-490-4341 STATE JURY FEE	1,000	40	60	100
100-490-4342 STATE TRAFFIC FEE	5,000	4,087	5,287	5,000
100-490-4343 TEXAS SEAT BELT-CHILDREN	0	101	101	0
100-490-4344 TFC	350	248	328	350
100-490-4346 TIME PAYMENT PLAN - LOCAL	1,500	1,821	2,621	2,500
100-490-4347 TIME PAYMENT PLAN - STATE	1,500	40	40	100
100-490-4348 TITLE 7 TRANS CODE FINES	7,000	4,782	6,982	7,000
100-490-4349 WARRANT FEE	1,000	4,374	5,774	5,000
100-490-4350 STATE PORTION OF COURT FEES	0	0	0	0
100-490-4351 TRUANCY PREVENTION FUND	1,750	2,145	3,145	1,750
<b>TOTAL REVENUES</b>	<b>\$ 3,752,166</b>	<b>\$ 3,476,381</b>	<b>\$ 4,843,953</b>	<b>\$ 4,440,699</b>

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



City of Granite Shoals  
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100-500-NON-DEPARTMENTAL	APPROVE-AMEND. BUDGET 2021-2022	MAY Y-T-D ACTUAL 2021-2022	FORECASTED YEAR END 2021-2022	PROPOSED BUDGET 2022-2023
<b>EXPENDITURES</b>				
<b>PROF &amp; CONTRACT SVCS</b>				
100-500-5100 AUDIT	21,000	20,085	20,085	21,500
100-500-5125 OTHER PROF SVCS	26,500	21,013	26,513	26,500
100-500-5199 TAX COLLECTION SVCS (BCAD)	61,000	33,700	67,400	72,680
100-500-5210 SERVICE CONTRACTS	102,900	91,512	105,512	102,900
100-500-5225 PROP/LIABILITY INSURANCE	47,000	49,863	49,863	70,000
100-500-5240 MEALS ON WHEELS	0	0	0	0
<b>TOTAL PROF &amp; CONTRACT SVCS</b>	<b>\$ 258,400</b>	<b>\$ 216,173</b>	<b>\$ 269,373</b>	<b>\$ 293,580</b>
<b>SUPPLIES &amp; OPERATING</b>				
100-500-5335 POSTAGE	5,000	2,870	5,000	5,200
100-500-5370 SUPPLIES	20,000	7,342	19,942	20,000
100-500-5404 ELECTRIC UTILITIES	36,000	22,743	36,743	36,000
100-500-5406 TELECOMMUNICATIONS	6,250	2,020	3,040	6,250
100-500-5467 COUNCIL EXPENSE/INITIATIVES	5,000	10,487	10,487	8,000
100-500-5468 EMP/VOL APPRECIATION	4,000	4,778	4,778	4,000
100-500-5470 AIRPORT EXPENSES	10,000	94	10,000	10,000
100-500-5471 DEER MANAGEMENT PROGRAM	3,000	307	307	0
100-500-5499 CONTINGENCY	23,000	777	23,000	20,000
<b>TOTAL SUPPLIES &amp; OPERATING</b>	<b>\$ 112,250</b>	<b>\$ 51,418</b>	<b>\$ 113,297</b>	<b>\$ 109,450</b>
<b>CAPITAL EXPENDITURES</b>				
100-500-5702 COMPUTER HARDWARE	15,000	0	15,000	10,000
100-500-5720 TRANSFERS TO OTHER FUNDS				
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 10,000</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$ 385,650</b>	<b>\$ 267,591</b>	<b>\$ 397,670</b>	<b>\$ 413,030</b>

City of Granite Shoals  
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100-520-FIRE DEPARTMENT	APPROVE-AMEND. BUDGET 2021-2022	MAY Y-T-D ACTUAL 2021-2022	FORECASTED YEAR END 2021-2022	PROPOSED BUDGET 2022-2023
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
100-520-5001 SALARIES	496,436	331,313	504,001	665,407
100-520-5010 OVERTIME	47,871	11,735	19,735	40,000
100-520-5013 HOLIDAY PAY	0	0	0	12,918
100-520-5015 FICA @ 6.20%	33,747	29,716	43,716	44,536
100-520-5016 MEDICARE @ 1.45%	7,892	0	0	10,416
100-520-5017 TMRS	18,426	12,197	17,897	46,907
100-520-5018 BENEFITS	53,827	28,249	47,509	85,356
100-520-5020 SUTA WORK COMP @ 1.90%	28,061	12,594	12,594	25,434
<b>TOTAL PERSONNEL</b>	<b>\$ 686,260</b>	<b>\$ 425,804</b>	<b>\$ 645,452</b>	<b>\$ 930,974</b>
<b>PROF &amp; CONTRACT SVCS</b>				
100-520-5207 DISPATCH	16,500	6,426	16,500	20,000
100-520-5210 SERVICE CONTRACTS	5,000	2,860	5,000	5,500
100-520-5215 EMS MARBLE FALLS	79,500	56,672	85,008	87,558
<b>TOTAL PROF &amp; CONTRACT SVCS</b>	<b>\$ 101,000</b>	<b>\$ 65,958</b>	<b>\$ 106,508</b>	<b>\$ 113,058</b>
<b>SUPPLIES &amp; OPERATING</b>				
100-520-5350 FUEL TIRES & MAINTENANCE	35,000	18,832	35,000	40,000
100-520-5370 SUPPLIES	2,500	1,976	2,500	3,000
100-520-5392 UNIFORMS	4,500	2,042	4,500	8,000
100-520-5397 SPECIAL DEPT SUPPLIES	35,000	3,834	35,000	40,000
100-520-5404 ELECTRIC UTILITIES	9,500	5,915	9,500	10,058
100-520-5405 TELECOMMUNICATIONS	6,600	2,868	6,600	6,600
100-520-5450 DUES & SUBSCRIPTIONS	8,000	5,979	8,000	8,000
100-520-5460 TRAVEL & MEETINGS	3,000	1,347	3,000	4,500
100-520-5461 TESTING & INSPECTIONS	9,600	3,713	9,600	10,000
<b>TOTAL SUPPLIES &amp; OPERATING</b>	<b>\$ 113,700</b>	<b>\$ 46,506</b>	<b>\$ 113,700</b>	<b>\$ 130,158</b>

City of Granite Shoals  
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<b>100-520-FIRE DEPARTMENT CONTINUED</b>	<b>APPROVE-AMEND. BUDGET 2021-2022</b>	<b>MAY Y-T-D ACTUAL 2021-2022</b>	<b>FORECASTED YEAR END 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>
<b>CAPITAL EXPENDITURES</b>				
100-520-5705 VEHICLES	\$ 153,718	0	153,818	13,500
100-520-5714 NEW EQUIPMENT	125,000	0	125,000	
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 278,718</b>	<b>\$ -</b>	<b>\$ 278,818</b>	<b>\$ 13,500</b>
<b>DEBT SERVICE &amp; OTHER</b>				
100-520-5962 TRANSFER TO/FROM GF EQUIP RES	(32,500)	0	25,000	25,000
100-520-5999 ACCRUED PAYROLL EXP		(4,586)	(4,586)	
<b>TOTAL DEBT SERVICE &amp; OTHER</b>	<b>\$ (32,500)</b>	<b>\$ (4,586)</b>	<b>\$ 20,414</b>	<b>\$ 25,000</b>
<b>TOTAL FIRE EXPENDITURES</b>	<b>\$ 1,147,178</b>	<b>\$ 533,682</b>	<b>\$ 1,164,892</b>	<b>\$ 1,212,690</b>

<b>100-560-ADMINISTRATION</b>	<b>APPROVE-AMEND. BUDGET 2021-2022</b>	<b>MAY Y-T-D ACTUAL 2021-2022</b>	<b>FORECASTED YEAR END 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
100-560-5001 SALARIES	381,114	260,451	473,601	399,441
100-560-5010 OVERTIME	2,464	864	2,064	2,800
100-560-5011 CAR ALLOWANCE	6,000	0	0	6,000
100-560-5015 FICA @ 6.20%	23,782	19,051	29,101	24,939
100-560-5016 MEDICARE @ 1.45%	5,562	0	0	5,832
100-560-5017 TMRS	17,549	11,969	18,269	26,266
100-560-5018 BENEFITS	30,758	16,527	25,127	42,678
100-560-5020 SUTA WORK COMP @ 1.90%	2,272	6,177	6,177	13,158
100-560-5099 YEAR END ACCRUAL	0	0	0	
<b>TOTAL PERSONNEL</b>	<b>\$ 469,501</b>	<b>\$ 315,039</b>	<b>\$ 554,339</b>	<b>\$ 521,114</b>
<b>PROF &amp; CONTRACT SVCS</b>				
100-560-5105 LEGAL EXPENSE	115,000	68,594	115,000	115,000
100-560-5120 OTHER PROF SVCS	106,900	69,963	106,900	106,900
100-560-5200 ELECTIONS	3,500	0	4,674	5,500
100-560-5201 EMPLOYEE PHYSICALS	2,000	1,768	2,000	2,000
100-560-5220 SURETY BONDS	900	0	0	0
<b>TOTAL PROF &amp; CONTRACT SVCS</b>	<b>\$ 228,300</b>	<b>\$ 140,325</b>	<b>\$ 228,574</b>	<b>\$ 229,400</b>

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100-560-ADMINISTRATION CONTINUED	APPROVE-AMEND. BUDGET 2021-2022	MAY Y-T-D ACTUAL 2021-2022	FORECASTED YEAR END 2021-2022	PROPOSED BUDGET 2022-2023
<b>SUPPLIES &amp; OPERATING</b>				
100-560-5370 SUPPLIES	9,250	4,631	9,250	9,250
100-560-5399 SPECIAL DEPT SUPPLIES	5,800	1,543	5,800	5,800
100-560-5405 TELECOMMUNICATIONS	3,600	2,211	3,600	3,600
100-560-5411 LEGAL NOTICES & PUBLIC MTGS	7,000	7,359	7,359	7,000
100-560-5440 TRAVEL & MEETINGS	5,000	2,207	5,000	5,000
100-560-5445 LICENSE & CERTIFICATIONS	500	0	500	500
100-560-5450 DUES & SUBSCRIPTIONS	4,500	4,828	4,828	4,500
100-560-5462 SEMINARS & TRAINING	4,125	1,287	4,125	4,125
<b>TOTAL SUPPLIES &amp; OPERATING</b>	<b>\$ 39,775</b>	<b>\$ 24,066</b>	<b>\$ 40,462</b>	<b>\$ 39,775</b>
100-560-5999 ACCRUED PAYROLL EXP		(2,280)	(2,280)	
<b>TOTAL ADMINISTRATION EXPENDITURES</b>	<b>\$ 737,576</b>	<b>\$ 477,150</b>	<b>\$ 821,095</b>	<b>\$ 790,289</b>

100-570-POLICE DEPARTMENT	APPROVE-AMEND. BUDGET 2021-2022	MAY Y-T-D ACTUAL 2021-2022	FORECASTED YEAR END 2021-2022	PROPOSED BUDGET 2022-2023
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
100-570-5001 SALARIES	912,858	609,262	947,217	1,056,327
100-570-5010 OVERTIME	28,000	13,327	21,327	28,000
100-570-5015 FICA @ 6.20%	58,333	51,971	78,521	67,228
100-570-5016 MEDICARE @ 1.45%	13,642	0	0	15,723
100-570-5017 TMRS	43,044	28,509	42,509	70,807
100-570-5018 BENEFITS	115,344	58,422	103,422	136,570
100-570-5020 SUTA WORK COMP @ 1.90%	29,708	21,769	21,769	34,398
<b>TOTAL PERSONNEL</b>	<b>\$ 1,200,929</b>	<b>\$ 783,260</b>	<b>\$ 1,214,765</b>	<b>\$ 1,409,053</b>
<b>PROF &amp; CONTRACT SVCS</b>				
100-570-5120 OTHER PROF SVCS	5,000	0	5,000	5,000
100-570-5207 DISPATCH	75,000	55,986	74,648	135,000
100-570-5208 UNSAFE BLDG - CODE TRF	15,000	20,000	20,000	15,000
100-570-5210 SERVICE CONTRACTS	50,000	30,660	44,488	10,000
100-570-5226 ANIMAL SHELTER CONTRACT	30,000	16,875	25,400	30,000
<b>TOTAL PROF &amp; CONTRACT SVCS</b>	<b>\$ 175,000</b>	<b>\$ 123,521</b>	<b>\$ 169,536</b>	<b>\$ 195,000</b>

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<b>100-570-POLICE DEPARTMENT CONTINUED</b>	<b>APPROVE-AMEND. BUDGET 2021-2022</b>	<b>MAY Y-T-D ACTUAL 2021-2022</b>	<b>FORECASTED YEAR END 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>
<b>SUPPLIES &amp; OPERATING</b>				
100-570-5350 FUEL, TIRES & MAINTENANCE	60,000	56,008	76,008	80,000
100-570-5370 SUPPLIES	10,500	7,423	10,150	14,000
100-570-5386 SPECIAL DEPT SUPPLIES	20,000	16,168	22,248	22,000
100-570-5392 UNIFORMS	10,000	9,037	10,037	12,000
100-570-5404 ELECTRIC UTILITIES	7,000	3,326	4,926	7,000
100-570-5405 TELECOMMUNICATIONS	19,500	11,438	17,238	19,500
100-570-5440 TRAVEL & MEETINGS	0	292	292	0
100-570-5445 LICENSE & CERTIFICATIONS	0	0	0	0
100-570-5450 DUES & SUBSCRIPTIONS	1,000	805	1,000	1,500
100-570-5460 SEMINARS & TRAINING	15,000	8,650	15,000	15,000
<b>TOTAL SUPPLIES &amp; OPERATING</b>	<b>\$ 143,000</b>	<b>\$ 113,147</b>	<b>\$ 156,899</b>	<b>\$ 171,000</b>
<b>CAPITAL EXPENDITURES</b>				
100-570-5700 COMPUTER HARDWARE	4,000	6,245	6,245	4,000
100-570-5717 VEHICLES	260,599	0	260,599	286,000
100-570-5718 OTHER EQUIPMENT	26,000	29,341	29,341	0
100-570-5725 EQUIPMENT LEASE (Transfer to GF f	39,336	0	39,336	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 329,935</b>	<b>\$ 35,586</b>	<b>\$ 335,521</b>	<b>\$ 290,000</b>
<b>DEBT SERVICE &amp; OTHER</b>				
100-570-5998 ACCRUED PAYROLL EXP		(9,650)	(9,650)	
100-570-5999 NON-CAPITAL EQUIPMENT	36,640	31,830	37,130	75,000
<b>TOTAL DEBT SERVICE &amp; OTHER</b>	<b>\$ 36,640</b>	<b>\$ 22,180</b>	<b>\$ 27,480</b>	<b>\$ 75,000</b>
<b>TOTAL POLICE EXPENDITURES</b>	<b>\$ 1,885,504</b>	<b>\$ 1,077,694</b>	<b>\$ 1,904,201</b>	<b>\$ 2,140,053</b>

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100-580-STREETS DEPARTMENT	APPROVE-AMEND. BUDGET 2021-2022	MAY Y-T-D ACTUAL 2021-2022	FORECASTED YEAR END 2021-2022	PROPOSED BUDGET 2022-2023
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
100-580-5001 SALARIES	156,411	122,468	189,968	246,123
100-580-5010 OVERTIME	7,737	915	915	6,100
100-580-5015 FICA @ 6.20%	10,177	10,764	17,649	15,655
100-580-5016 MEDICARE @ 1.45%	2,380	0	0	3,661
100-580-5017 TMRS	7,510	5,653	8,646	16,489
100-580-5018 BENEFITS	30,758	25,679	44,939	42,678
100-580-5020 SUTA WORK COMP @ 1.90%	9,276	3,798	3,798	7,256
<b>TOTAL PERSONNEL</b>	<b>\$ 224,249</b>	<b>\$ 169,277</b>	<b>\$ 265,915</b>	<b>\$ 337,962</b>
<b>PROF &amp; CONTRACT SVCS</b>				
100-580-5120 OTHER PROF SVCS	2,000	0	2,000	3,000
<b>TOTAL PROF &amp; CONTRACT SVCS</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 3,000</b>
<b>SUPPLIES &amp; OPERATING</b>				
100-580-5350 FUEL TIRES & MAINTENANCE	50,000	20,051	41,427	73,000
100-580-5370 SUPPLIES	3,000	57	3,031	3,500
100-580-5392 UNIFORMS	3,500	557	3,500	5,500
100-580-5399 SPECIAL DEPT SUPPLIES	45,000	38,055	51,852	65,000
100-580-5404 ELECTRIC UTILITIES	4,000	2,444	3,890	3,200
100-580-5405 TELECOMMUNICATIONS	1,500	968	1,490	1,000
100-580-5440 TRAVEL & MEETINGS	1,000	0	1,000	1,500
100-580-5460 SEMINARS & TRAINING	1,000	69	1,000	1,000
100-580-5466 EQUIPMENT LEASE	0	0	0	20,000
100-580-5467 EQUIPMENT RENTAL	10,000	0	10,000	5,000
<b>TOTAL SUPPLIES &amp; OPERATING</b>	<b>\$ 119,000</b>	<b>\$ 62,201</b>	<b>\$ 117,190</b>	<b>\$ 178,700</b>

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100-580-STREETS DEPARTMENT CONTINUED	APPROVE-AMEND. BUDGET 2021-2022	MAY Y-T-D ACTUAL 2021-2022	FORECASTED YEAR END 2021-2022	PROPOSED BUDGET 2022-2023
<b>CAPITAL EXPENDITURES</b>				
100-580-5631 DRAINAGE PIPES	10,000	11,100	11,100	12,000
100-580-5717 VEHICLES	68,000	0	68,000	34,000
100-580-5720 STREET PAVING (Transfer to 370 Str	0	0	0	85,000
100-580-5724 WORK EQUIPMENT	257,683	257,683	257,683	0
100-580-5725 EQUIP. LEASE / PURCHASE	30,000	1,500	30,000	30,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 365,683</b>	<b>\$ 270,283</b>	<b>\$ 366,783</b>	<b>\$ 161,000</b>
<b>DEBT SERVICE &amp; OTHER</b>				
100-580-5962 TRANSFER TO GF EQUIP RESERVE	0	0	0	
100-580-5999 ACCRUED PAYROLL EXP		(1,977)	(1,977)	
<b>TOTAL DEBT SERVICE &amp; OTHER</b>	<b>\$ -</b>	<b>\$ (1,977)</b>	<b>\$ (1,977)</b>	<b>\$ -</b>
<b>TOTAL STREETS EXPENDITURES</b>	<b>\$ 710,932</b>	<b>\$ 499,784</b>	<b>\$ 749,911</b>	<b>\$ 680,662</b>

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100-585-PARKS DEPARTMENT	APPROVE-AMEND. BUDGET 2021-2022	MAY Y-T-D ACTUAL 2021-2022	FORECASTED YEAR END 2021-2022	PROPOSED BUDGET 2022-2023
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
100-585-5001 SALARIES	253,706	70,484	111,182	206,957
100-585-5010 OVERTIME	7,383	1,084	1,884	9,880
100-585-5015 FICA @ 6.20%	16,188	6,215	9,365	13,470
100-585-5016 MEDICARE @ 1.45%	3,786	0	0	3,150
100-585-5017 TMRS	11,945	3,278	5,312	14,186
100-585-5018 BENEFITS	46,138	7,062	14,766	42,678
100-585-5020 SUTA WORK COMP @ 1.90%	8,672	6,041	6,041	9,863
<b>TOTAL PERSONNEL</b>	<b>\$ 347,818</b>	<b>\$ 94,164</b>	<b>\$ 148,550</b>	<b>\$ 300,184</b>
<b>PROF &amp; CONTRACT SVCS</b>				
100-585-5192 VETERAN'S DAY RECOGNITION	2,000	0	2,000	2,000
100-585-5230 OTHER PROF SVCS	10,000	0	10,000	10,000
<b>TOTAL PROF &amp; CONTRACT SVCS</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b>SUPPLIES &amp; OPERATING</b>				
100-585-5350 FUEL TIRES & MAINTENANCE	6,000	2,221	5,617	25,000
100-585-5392 UNIFORMS	1,500	576	1,500	2,000
100-585-5399 SPECIAL DEPT SUPPLIES	40,000	19,636	29,425	60,000
100-585-5404 ELECTRIC UTILITIES	8,000	6,743	8,599	9,000
100-585-5440 TRAVEL & MEETINGS	1,500	0	1,500	2,500
100-585-5460 SEMINARS & TRAINING	2,000	0	1,800	3,000
<b>TOTAL SUPPLIES &amp; OPERATING</b>	<b>\$ 59,000</b>	<b>\$ 29,176</b>	<b>\$ 48,441</b>	<b>\$ 101,500</b>
<b>CAPITAL EXPENDITURES</b>				
100-585-5725 NEW EQUIPMENT / TRANSFERS	46,000	0	46,000	65,000
100-585-5999 ACCRUED PAYROLL EXP	0	(65)	(65)	
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 46,000</b>	<b>\$ (65)</b>	<b>\$ 45,935</b>	<b>\$ 65,000</b>
<b>TOTAL PARKS EXPENDITURES</b>	<b>\$ 464,818</b>	<b>\$ 123,275</b>	<b>\$ 254,926</b>	<b>\$ 478,684</b>



City of Granite Shoals  
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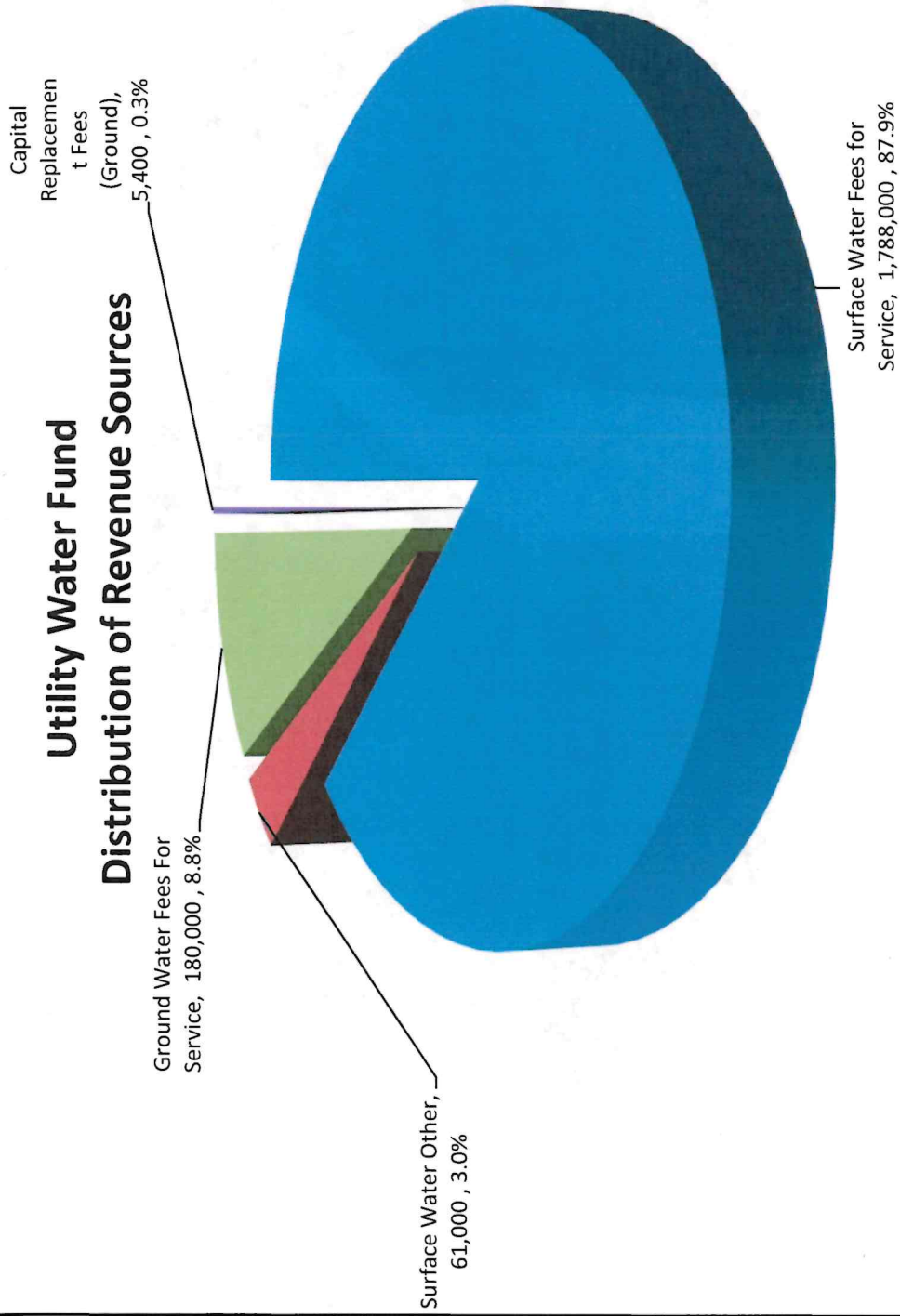
100-590-MUNICIPAL COURT DEPARTMENT	APPROVE-AMEND. BUDGET 2021-2022	MAY Y-T-D ACTUAL 2021-2022	FORECASTED YEAR END 2021-2022	PROPOSED BUDGET 2022-2023
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
100-590-5001 SALARIES	41,241	26,148	40,548	44,512
100-590-5010 OVERTIME	500	352	902	500
100-590-5015 FICA @ 6.20%	2,557	2,241	3,344	2,760
100-590-5016 MEDICARE @ 1.45%	598	0	0	645
100-590-5017 TMRS	1,887	1,214	1,934	2,907
100-590-5018 BENEFITS	7,690	4,494	7,704	8,536
100-590-5020 SUTA WORK COMP @ 1.90%	568	966	966	1,123
100-590-5099 PAYROLL EXPENSE (YE AUDIT ADJ)	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>\$ 55,041</b>	<b>\$ 35,415</b>	<b>\$ 55,398</b>	<b>\$ 60,983</b>
<b>PROF &amp; CONTRACT SVCS</b>				
100-590-5105 LEGAL	18,000	10,600	16,600	18,000
100-590-5106 MUNICIPAL JUDGE	18,000	10,500	16,500	18,000
100-590-5125 OTHER PROF SVCS	4,100	2,401	3,375	4,100
100-590-5209 JURY DUTY PAY	500	(42)	416	500
<b>TOTAL PROF &amp; CONTRACT SVCS</b>	<b>\$ 40,600</b>	<b>\$ 23,459</b>	<b>\$ 36,891</b>	<b>\$ 40,600</b>
<b>SUPPLIES &amp; OPERATING</b>				
100-590-5325 SUPPLIES	850	0	800	850
100-590-5350 STATE PORTION OF COURT FEES	25,000	21,321	34,121	40,000
100-590-5370 SPECIAL DEPT SUPPLIES	1,000	3,498	3,498	1,000
100-590-5440 TRAVEL & MEETINGS	500	129	500	500
100-590-5450 DUES & SUBSCRIPTIONS	250	55	250	250
100-590-5460 SEMINARS & TRAINING	1,000	1,212	1,400	1,000
<b>TOTAL SUPPLIES &amp; OPERATING</b>	<b>\$ 28,600</b>	<b>\$ 26,215</b>	<b>\$ 40,569</b>	<b>\$ 43,600</b>
<b>CAPITAL EXPENDITURES</b>				
100-590-5700 COMPUTER HARDWARE	-	0	0	0
100-590-5999 ACCRUED PAYROLL	-	(360)	(360)	-
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (360)</b>	<b>\$ (360)</b>	<b>\$ -</b>
<b>TOTAL MUNICIPAL COURT EXPENDITURES</b>	<b>\$ 124,241</b>	<b>\$ 84,729</b>	<b>\$ 132,498</b>	<b>\$ 145,183</b>

City of Granite Shoals  
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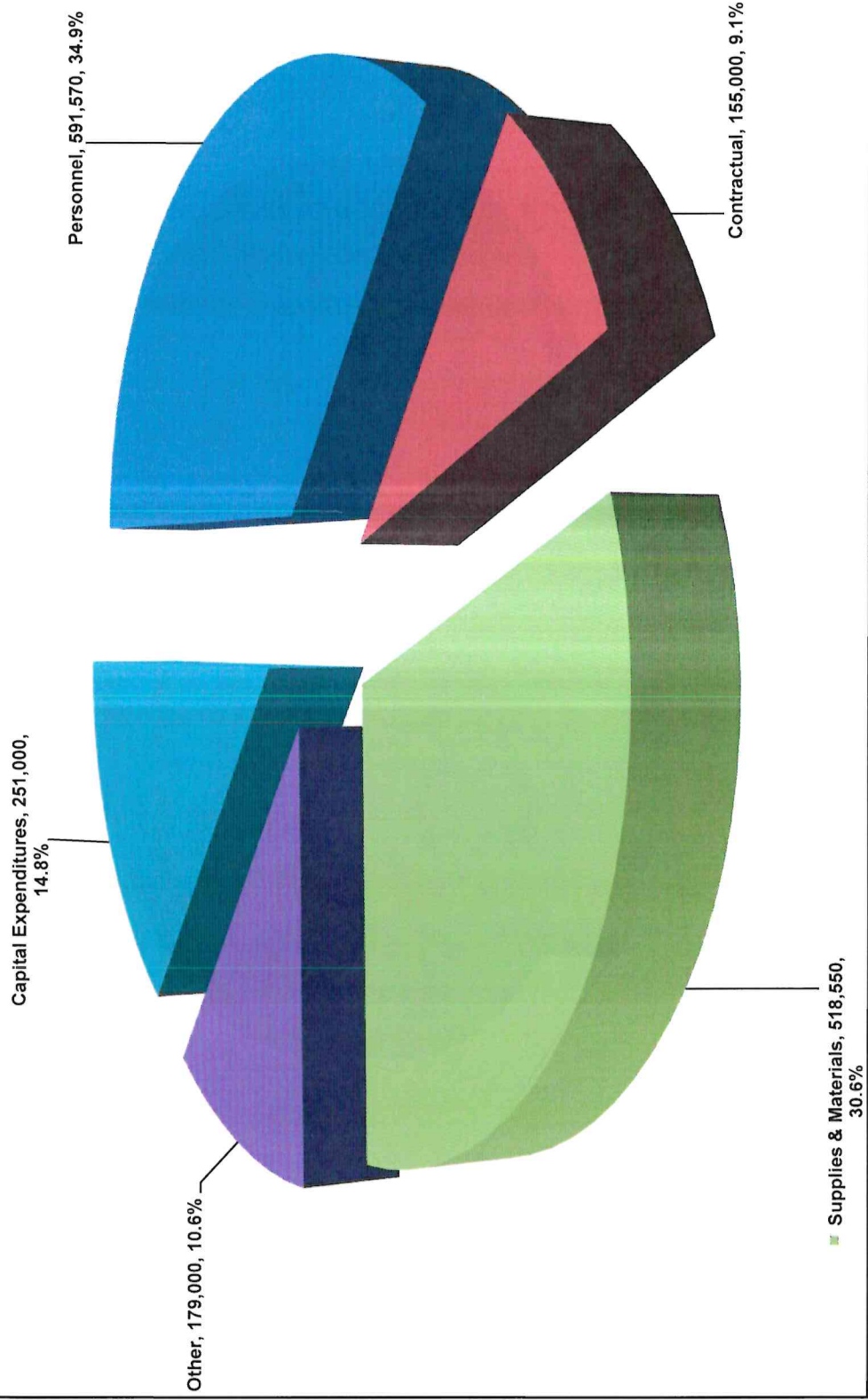
TOTAL GENERAL FUND EXPENDITURES	\$ 5,455,899	\$ 3,063,905	\$ 5,425,191	\$ 5,860,591
REVENUE OVER/(UNDER) EXPENDITURES	\$ (1,703,733)	\$ 412,476	\$ (581,238)	\$ (1,419,892)
TRANSFER FROM UTILITY FUND	868,040	0	868,040	1,159,000
TRANSFER TO STREET MAINTENANCE	(89,266)	0	(299,213)	(85,000)
TRANSFER FROM DEBT FUND	0	0	0	385,000
BUDGET YEAR CHANGE TO ENDING BALANCE	\$ (924,959)	\$ 412,476	\$ (12,411)	\$ 39,108

**2022-2023**  
**FISCAL YEAR**  
**Enterprise**  
**Funds**  
**Budget**

## Utility Water Fund Distribution of Revenue Sources



## Utility Water Fund Expenditures by Category



City of Granite Shoals  
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<b>200 - UTILITY FUND FINANCIAL SUMMARY</b>	<b>APPROVE-AMEND. BUDGET 2021-2022</b>	<b>MAY Y-T-D ACTUAL 2021-2022</b>	<b>FORECASTED YEAR END 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>
<b>BEGINNING FUND BALANCE</b>	\$ 2,006,044	\$ 2,006,044	\$ 2,006,044	\$ 1,949,257
<b>TOTAL FUND REVENUES</b>	\$ 2,057,476	\$ 1,481,060	\$ 2,242,413	\$ 2,034,400
<b>FUND EXPENDITURE BY DEPARTMENT</b>				
NON DEPARTMENTAL	\$ -	\$ (35)	\$ (35)	\$ 6,500
SURFACE WATER	\$ 1,494,942	\$ 752,963	\$ 1,444,245	\$ 1,625,070
GROUND WATER	\$ 77,450	\$ 16,422	\$ 77,450	\$ 63,550
<b>TOTAL EXPENDITURES</b>	\$ 1,572,392	\$ 769,350	\$ 1,521,660	\$ 1,695,120
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	\$ 485,084	\$ 711,710	\$ 720,753	\$ 339,280
TRANSFER TO GENERAL FUND	\$ (868,040)	\$ -	\$ (868,040)	\$ (880,000)
TRANSFER FROM DEBT FUND	\$ 90,500	\$ -	\$ 90,500	\$ -
<b>PROJECTED ENDING FUND BALANCE</b>	\$ 1,713,588	\$ 2,717,754	\$ 1,949,257	\$ 1,408,537

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200 - UTILITY FUND REVENUES	APPROVE-AMEND. BUDGET 2021-2022	MAY Y-T-D ACTUAL 2021-2022	FORECASTED YEAR END 2021-2022	PROPOSED BUDGET 2022-2023
200-440-4000 WATER SALES	1,600,000	1,072,018	1,684,286	1,638,000
200-440-4001 DELINQUENT PROCESS FEE	20,000	19,640	30,060	20,000
200-440-4002 PAYMENT ARRANGEMENT FEES	-	-	-	0
200-440-4004 WATER TAP FEE	55,000	118,450	130,900	40,000
200-440-4007 NEW ACCOUNT PROCESS FEE	10,000	9,400	13,360	8,000
200-440-4010 LATE FEES	60,000	40,400	60,220	60,000
200-440-4011 CUSTOMER SERVICE INSPECTIONS	2,000	1,500	2,400	2,000
200-440-4065 CREDIT CARD CONVENIENCE FEES	35,000	27,688	41,403	20,000
200-440-4101 REPAIR	2,000	592	1,092	500
200-440-4200 CAPITAL REPLACE FEES (Surface W/tr)	52,000	33,634	52,254	60,000
200-440-4515 MISC	10,000	16,865	17,765	500
200-440-4976 INSURANCE CLAIMS PROCEEDS	-	-	-	0
200-440-4978 TRF FROM DEBT SVC	-	-	-	0
200-440-4981 INTEREST	-	-	-	0
200-440-4983 SALE OF SURPLUS	-	-	-	0
200-442-4000 WATER SALES (**SS3**)	205,000	137,279	203,279	180,000
200-442-4200 CAPITAL REPLACE FEES (Ground W/tr)	6,476	3,594	5,394	5,400
<b>TOTAL REVENUES</b>	<b>\$ 2,057,476 \$</b>	<b>\$ 1,481,060 \$</b>	<b>\$ 2,242,413 \$</b>	<b>\$ 2,034,400</b>

City of Granite Shoals  
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<b>200 - UTILITY FUND NON DEPARTMENTAL</b>	<b>APPROVE-AMEND. BUDGET 2021-2022</b>	<b>MAY Y-T-D ACTUAL 2021-2022</b>	<b>FORECASTED YEAR END 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>
<b>EXPENDITURES</b>				
<b>SUPPLIES &amp; OPERATING</b>				
200-500-5401 G & A. EXPENSE	0	-	-	
200-500-5450 CONTINGENCY	0	-	-	
<b>TOTAL SUPPLIES &amp; OPERATING</b>	\$ -	\$ -	\$ -	\$ -
<b>DEBT SERVICE &amp; OTHER</b>				
200-500-5902 WRITE-OFF UNCOLLECTABLE ACCTS	0	(35)	(35)	6,500
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	-	-	
<b>TOTAL DEBT SERVICE &amp; OTHER</b>	\$ -	\$ (35)	\$ (35)	\$ 6,500
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	\$ -	\$ (35)	\$ (35)	\$ 6,500



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<b>200 - UTILITY FUND SURFACE WATER DEPARTMENT</b>	<b>APPROVE-AMEND. BUDGET 2021-2022</b>	<b>MAY Y-T-D ACTUAL 2021-2022</b>	<b>FORECASTED YEAR END 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
200-540-5001 SALARIES	386,433	228,451	353,554	434,872
200-540-5010 OVERTIME	10,369	14,353	21,423	11,645
200-540-5011 STANDBY	0	4,710	7,250	7,300
200-540-5015 FICA @ 6.20%	24,602	20,708	31,044	27,701
200-540-5016 MEDICARE @ 1.45%	5,753	-	-	6,478
200-540-5017 TMRS	18,154	11,319	17,685	29,175
200-540-5018 BENEFITS	53,827	26,964	43,346	59,749
200-540-5020 SUTA WORK COMP @ 1.90%	10,478	9,181	9,181	14,650
200-540-5098 ACCRUED LEAVE				
200-540-5099 ACCRUED YEAR END PAYROLL				
<b>TOTAL PERSONNEL</b>	<b>\$ 509,616</b>	<b>\$ 315,686</b>	<b>\$ 483,482</b>	<b>\$ 591,570</b>
<b>PROF &amp; CONTRACT SVCS</b>				
200-540-5120 ENGINEERING	25,000	1,800	25,000	25,000
200-540-5125 OTHER PROF SVCS	60,000	42,273	60,000	60,000
200-540-5210 SERVICE CONTRACTS	30,000	9,594	30,000	40,000
200-540-5225 PROP & LIABILITY INSURE	15,000	22,764	22,764	30,000
<b>TOTAL PROF &amp; CONTRACT SVCS</b>	<b>\$ 130,000</b>	<b>\$ 76,431</b>	<b>\$ 137,764</b>	<b>\$ 155,000</b>
<b>SUPPLIES &amp; OPERATING</b>				
200-540-5335 POSTAGE	14,000	8,680	14,000	15,000
200-540-5350 FUEL TIRES & MAINTENANCE	30,000	19,392	30,000	45,000
200-540-5351 TESTING & INSPECTIONS	22,000	11,298	22,000	25,000
200-540-5370 SUPPLIES	6,500	3,933	6,500	8,000
200-540-5392 UNIFORMS	3,500	2,043	4,502	4,000
200-540-5399 SPECIAL DEPT SUPPLIES	65,000	35,287	65,000	70,000
200-540-5400 WATER PURCHASE	93,750	39,477	59,577	105,000
200-540-5404 ELECTRIC UTILITIES	58,000	34,331	58,000	65,000
200-540-5405 TELECOMMUNICATIONS	14,000	7,602	14,000	12,000
200-540-5460 SEMINARS & TRAINING	8,000	2,896	8,000	9,000
200-540-5470 MAINTENANCE & REPAIRS	100,000	72,407	100,000	125,000
<b>TOTAL SUPPLIES &amp; OPERATING</b>	<b>\$ 414,750</b>	<b>\$ 237,346</b>	<b>\$ 381,579</b>	<b>\$ 483,000</b>

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200 - UTILITY FUND SURFACE WATER DEPARTMENT CONTINUED	APPROVE-AMEND. BUDGET 2021-2022	MAY Y-T-D ACTUAL 2021-2022	FORECASTED YEAR END 2021-2022	PROPOSED BUDGET 2022-2023
<b>CAPITAL OUTLAY</b>				
200-540-5701 AMR'S	10,000	12,966	12,966	0
200-540-5715 NEW EQUIPMENT	135,000	-	135,000	135,000
200-540-5717 VEHICLE PURCHASE	120,000	-	120,000	68,000
200-540-5720 FACILITY IMPROVEMENTS	10,000	-	10,000	20,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 275,000 \$</b>	<b>12,966 \$</b>	<b>277,966 \$</b>	<b>223,000</b>
<b>DEBT SERVICE &amp; OTHER</b>				
200-540-5999 ACCURED PAYROLL		(1,294)	(1,294)	
200-540-6000 CAPITAL REPLACEMENT	58,476	37,228	57,648	65,400
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
<b>TOTAL DEBT SERVICE &amp; OTHER</b>	<b>\$ 165,576 \$</b>	<b>110,534 \$</b>	<b>163,454 \$</b>	<b>172,500</b>
<b>TOTAL SURFACE WATER EXPENDITURES</b>	<b>\$ 1,494,942 \$</b>	<b>752,963 \$</b>	<b>1,444,245 \$</b>	<b>1,625,070</b>

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<b>200 - UTILITY FUND GROUND WATER DEPARTMENT</b>	<b>APPROVE-AMEND. BUDGET 2021-2022</b>	<b>MAY Y-T-D ACTUAL 2021-2022</b>	<b>FORECASTED YEAR END 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>
<b>EXPENDITURES</b>				
<b>SUPPLIES &amp; OPERATING</b>				
200-542-5351 TESTING & INSPECTIONS	4,000	2,199	4,000	4,800
200-542-5399 SPECIAL DEPT SUPPLIES	2,000	512	2,000	5,000
200-542-5404 ELECTRIC UTILITIES	5,700	3,027	5,700	7,000
200-542-5406 TELECOMMUNICATIONS	750	395	750	750
200-542-5463 MAINTENANCE & REPAIRS	25,000	10,289	25,000	18,000
<b>TOTAL SUPPLIES &amp; OPERATING</b>	<b>\$ 37,450</b>	<b>\$ 16,422</b>	<b>\$ 37,450</b>	<b>\$ 35,550</b>
<b>CAPITAL OUTLAY &amp; OTHER</b>				
200-542-5690 CAP REPLACEMENT	10,000	-	10,000	
200-542-5700 FACILITY IMPROVEMENTS	10,000	-	10,000	
200-542-5715 NEW EQUIPMENT	20,000	-	20,000	28,000
200-542-5725 EQUIPMENT LEASE		-		
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 28,000</b>
<b>TOTAL GROUND WATER EXPENDITURES</b>	<b>\$ 77,450</b>	<b>\$ 16,422</b>	<b>\$ 77,450</b>	<b>\$ 63,550</b>
<b>TOTAL UTILITY EXPENDITURES</b>	<b>\$ 1,572,392</b>	<b>\$ 769,350</b>	<b>\$ 1,521,660</b>	<b>\$ 1,695,120</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ 485,084</b>	<b>\$ 711,710</b>	<b>\$ 720,753</b>	<b>\$ 339,280</b>
TRANSFER TO GENERAL FUND	\$ (868,040)	\$ -	\$ (868,040)	\$ (880,000)
TRANSFER FROM DEBT FUND	\$ 90,500	\$ -	\$ 90,500	\$ -
<b>BUDGET YEAR CHANGE TO ENDING BALANCE</b>	<b>\$ (292,456)</b>	<b>\$ 711,710</b>	<b>\$ (56,787)</b>	<b>\$ (540,720)</b>