

December 1, 2022

Re: 2023 City of Houston Budget

Honorable Mayor Walker and Members of the Board of Aldermen:

Pursuant to City of Houston Ordinance Article VII, Section 2-85, the staff presents to you the 2023 Annual Operating Budget for the City of Houston.

This document is the single most important document for the year and presents to the public and Board of Aldermen alike, a complete picture for proposed operations of the city in the upcoming year. This is expressed in both verbal and numeric values and was put together with public, staff and Board input through a series of meetings from October through December 2022.

The document is a guiding one for the upcoming year and should be used as such by the staff and Board of Aldermen. There have been updates in the numeric values to bring some income values up to date and this has been done without any tax increases within the previous or current year. The budget is a breathing real document and built with reality-based, fiscal responsibility at its heart.

2023 will be a challenging year with the national and global economies playing a major part on local impacts as Consumer Price Index and costs continue to remain at extremely high levels, thus calling for a more detailed look at financials at all levels for the goods and services that the City offers to the residents of the City. In this budget there is very little impact on residents through increased costs and taxes.

New infrastructure continues to be built through the citywide broadband project, hopefully in the final year of its build out. This we hope will be key in keeping Houston as the premier municipality in Texas County and within South Central Missouri overall.

General Fund Taxes

Revenue for the general fund is generated through taxes and grant monies. Property tax is projected to be \$80,000, while State Motor Tax is expected to be \$85,000, similar to 2022. All sales taxes which include General sales tax, Street and Sidewalk and: Police/ Fire/ Park are expected to grow by \$125,000 based on actual revenues received in 2022. The total for all taxes is \$2,315,875.

General Fund Grants

The City is estimated to receive a Grant for repairs to runway lighting at the Airport in the amount of \$757,000. This will pay for 90% of the costs. Other grants applied for include playground equipment and public safety grants. Total grant monies expected is \$784,500.

General Fund Other Income

The City will receive other income from various sources including solid waste collection, Court and Utility Fees, Interest, SRO reimbursement and transfers from Parks, Police and Fire equals \$809,250.

General Fund Expenditures

The General Fund is showing expenditures in 2023 of \$4,328,770 between all twelve departments including Administration, Legal, Maintenance, Transportation, Police, Public Grounds, Airport, Fire, Trash and Recycling, Parks, Swimming Pool and Golf Course. There are significant changes from the previous years budget with \$815,000 for an airport project and a large increase in parks and golf course expenditures anticipated (\$160,000). Also, some large ticket items for equipment have also been inserted, included \$220,000 for public grounds projects.

Water and Sewer Fund

The Water and Sewer Fund is expected to have revenues of \$1,164,800, same as 2022. Expenditures from water is estimated at \$732,100 and from Sewer, \$418,912 gives a combined total of \$1,151,012.

Electric Fund

The electric fund is expected to have revenues of \$4,050,250. This revenue has increased from actual revenue received annually over the previous two years. Total Electric expense has also increased to \$4,165,105 based on actual annual power costs over previous two years and \$300,000 in additional capital costs for equipment. An additional expense of \$50,000 has been included for Economic Development Department and have always been taken out of this fund.

Fiber Fund

The Fiber Fund is expected to have Revenues of \$164,000 from internet sales. Expenditures are estimated to be \$522,900 This is estimated to create an additional cost of \$358,900 that Fiber will owe the electric fund. A substantial grant has been applied for through the ARPA funds and could offset many or all expenses for this Fund for the upcoming year and alleviate any debt to the electric fund.

Park Sales Tax Fund

The Park Sales Tax Fund is a newer fund created to enhance parks and recreation activities. A revenue of \$408,405 is expected. Total expenses of \$351,000 is anticipated. This includes \$189,000 for a pool payment and to cover additional costs in the general fund for parks, pool and golf.

Police Sales Tax

The Police Department Sales Tax is expected to bring in revenues of \$137,656. The expenditures planned in this fund include \$137,000. This includes a new vehicle, training costs for two new officers and upgrades to equipment.

Fire Sales Tax

The Fire Department Sales Tax is expected to bring in revenues of \$268,314. Total expenditures are estimated at \$177,700. Most of this is for new equipment need such as Hand Tools, PPE's and New hose, and \$23,200 repayment of New Fire Truck. \$50,000 has been allocated to offset general fund costs if needed.

Cemetery Fund

The Cemetery Fund has expected Revenues of \$2,060 and expected expenditures of \$20,300. This is mainly to pave the remaining parts of gravel road within the cemetery.

Capital Improvement District Fund

This is a go through fund for the city based on taxes which after expenses are paid, the remaining balance is paid to the hospital for improvements. Expected Revenue is estimated to Be \$130,000 with expected total expenses being \$130,000.

Fiscal Summary

The fiscal summary of the Budget is attached and outlines the revenues and expenditures for each of the funds that the City is currently utilizing.

Summary

Everything that department heads has asked for was included within the budget. That does not mean that all things may be purchased. Also, this document is a fluid document and may have to go through some revisions throughout the year based on unforeseen emergent needs. It is best used as a guide for spending for the upcoming year, as long as revenues meet their goals and equipment is necessary to purchase to maintain operations of the city.

Mark Campbell

City Administrator

**Fund
Number**

GENERAL FUND REVENUE		01
		01
Taxes	1,501,500.00	01
Business Lic/ Permits	55,500.00	01
Grants	784,500.00	01
General Revenue	414,000.00	01
Court and Utility Fees	95,150.00	01
Interest and Misc Revenue	105,000.00	01
Parks Revenue	139,600.00	01
Transfers	1,245,000.00	01
Total General Fund Revenue	4,340,250.00	01

GENERAL FUND EXPENDITURES		01
Administration	640,150.00	01
Legal	74,800.00	01
Transportation	67,700.00	01
Maintenance	60,500.00	01
Police Department	782,800.00	01
Public Grounds	947,450.00	01
Airport	829,100.00	01
Fire	104,600.00	01
Trash and Recycling	386,350.00	01
Parks	182,390.00	01
Pool	76,340.00	01
Golf Course	176,590.00	01
Total General Fund Expenditures	4,328,770.00	01

Sewer and Water Fund Revenue	1,164,800.00	02
Sewer and Water Fund Expenditures	1,151,012.00	02

Electric Department Revenue	4,050,250.00	03
Electric Department Expenditures	4,165,105.00	03
Fiber Optic Revenue	164,600.00	03
Fiber Optic Expenditure	522,900.00	03
Economic Development Expenditure	50,000.00	03

Parks Sales Tax Revenue	408,405.00	21
Parks Sales Tax Expenditures	351,000.00	21
Police Sales Tax Revenue	137,656.00	22
Police Sales Tax Expenditures	137,000.00	22
Fire Sales Tax Revenue	268,314.00	23
Fire Sales Tax Expenditures	177,700.00	23

Total Cemetery Revenue	2,060.00	06
Total Cemetery Expenditure	20,300.00	06

8.3% COLA factored in for staff except administrator
Pay Steps on hold and will be reviewed next year

ACCOUNT #	NAME	New 2023 Budget	Difference from 2022
01-41-4120	TAXES - PROPERTY - PERS	80,000.00	1,000.00
01-41-4140	RAILROAD & UTILITY TAXE	500.00	-
01-41-4160	HOUSING AUTH.PILOT/	0.00	-
01-41-4180	STATE MOTOR TAX REFUND	85,000.00	-
01-41-4190	CITY SALES TAX - 1%	960,000.00	100,000.00
01-41-4191	CITY SALES TAX - STREET	220,000.00	18,000.00
01-41-4192	CITY SALES TAX-FIRE TRU	0.00	-
01-41-4194	UTILITY FRANCHISE TAX	25,000.00	-
01-41-4195	LOCAL USE TAX	100,000.00	6,000.00
01-41-4198	FINANCIAL INSTITUTION T	0.00	-
01-41-4199	SUR TAX	31,000.00	-
		1,501,500.00	125,000.00
01-42-4220	BUSINESS LICENSE	2,500.00	-
01-42-4221	TRANSIT SYSTEM COLLECTI	50,000.00	-
01-42-4222	FIRE INSPECTION FEE	1,000.00	-
01-42-4225	PERMITS	2,000.00	-
		55,500.00	0.00
01-43-4320	FEDERAL & STATE GRANTS	0.00	-
01-43-4321	POLICE DEPT GRANT	5,000.00	-
01-43-4322	TRANSPORTATION GRANT	0.00	-
01-43-4323	STORM SHELTER GRANT	0.00	-
01-43-4324	CDBG GRANT	0.00	-
01-43-4325	CDBG-DOWTOWN GRANT	0.00	-
01-43-4329	TREE TRIM GRANT	0.00	-
01-43-4330	FAA/MODOT GRANT	757,000.00	757,000.00
01-43-4331	ENHANCEMENT GRANT	0.00	-
01-43-4332	BUS BARN GRANT	0.00	-
01-43-4334	LOCAL GRANTS	0.00	-
01-43-4335	MODOT-SAFE SCHOOL ROUTE	0.00	-
01-43-4337	HERO GRANT	0.00	-
01-43-4338	CDBG TCMH GRANT	0.00	-
01-43-4341	LLEBG	6,000.00	-
01-43-4342	POLICE OVERTIME GRANT	16,500.00	5,500.00
		784,500.00	762,500.00
01-44-4440	SANITATION SERVICE CHAR	362,000.00	-
01-44-4442	RECYCLING REVENUE	17,000.00	-
01-44-4460	AIRPORT REVENUE	35,000.00	-
01-44-4465	CC REVENUE	0.00	-
		414,000.00	0.00

01-45-4519	DWI PROCESSING FEE	900.00	-
01-45-4520	CITY COURT FINES	48,000.00	-
01-45-4521	CVC - CITY	150.00	(5.00)
01-45-4522	LAW ENFORCEMENT	1,100.00	-
01-45-4540	UTILITY PENALTIES	45,000.00	-
		95,150.00	-5.00
01-46-4640	INTEREST INCOME	38,000.00	-
01-46-4650	SRO Salary Reimburse	32,000.00	2,000.00
01-46-4660	REIMBURSEMENTS	0.00	-
01-46-4680	OTHER MISC. REVENUE	35,000.00	-
		105,000.00	2,000.00
01-47-4720	PARK ADM FEES	0.00	-
01-47-4725	POOL DAILY ADMISSIONS	8,500.00	(8,000.00)
01-47-4730	POOL/PARK RENTALS	4,000.00	1,000.00
01-47-4735	PARK SPONSORSHIP	2,500.00	-
01-47-4740	SWIM TEAM REVENUE	500.00	-
01-47-4745	SWIM LESSONS REVENUE	1,500.00	1,500.00
01-47-4750	POOL CONCESSIONS	8,000.00	(2,000.00)
01-47-4755	SOCCER/FLAG FOOTBALL RE	8,000.00	1,000.00
01-47-4760	SUMMER BASEBALL/SOFTBAL	8,300.00	2,500.00
01-47-4765	BASKETBALL REVENUE	7,000.00	(2,000.00)
01-47-4770	PARK GRANT REV(RUTHERFO	0.00	-
01-47-4775	ADULT SPORTS REVENUE	0.00	-
01-47-4780	B-BALL CONCESSIONS	300.00	-
01-47-4781	GOLF COURSE	91,000.00	-
		139,600.00	-6,000.00
01-48-4810	TRANSFER TO/FRM GEN FUN	0.00	-
01-48-4830	TRANSFER TO/FRM ELECTRI	700,000.00	213,009.00
01-48-4835	TRANSFER FROM WATER	300,000.00	122,721.00
01-48-4815	TRANSFER FROM PARKS TAX	150,000.00	150,000.00
01-48-4821	TRANSFER FROM POLICE TAX	45,000.00	45,000.00
01-48-4842	TRANSFER FROM FIRE TAX	50,000.00	50,000.00
	Transfer from Fiber	0.00	-
		1,245,000.00	580,730.00
		4,340,250.00	1,464,225.00

ACCOUNT #	NAME	2023 Budget	Change from 2022
Administrative Department			
01-50-5010	SALARIES-ADMIN.	213,000.00	18,000.00
01-50-5012	SALARIES - PARTTIME	22,000.00	-4,000.00
01-50-5014	SALARIES - OVERTIME	1,000.00	-1,000.00
01-50-5016	SALARIES CITY COUNCIL	12,500.00	0.00
01-50-5020	FICA - EMPLOYEE BENEFIT	19,500.00	1,500.00
01-50-5022	LAGERS - EMPLOYEE BENEF	42,500.00	9,740.00
01-50-5024	HEALTH INS. - EMP. BENE	92,000.00	-151,000.00
01-50-5025	LIFE INS. - EMP. BENEFI	1,200.00	1,200.00
01-50-5026	WORKERS COMP. INS.	30,650.00	30,650.00
01-50-5027	HEALTH INS.DED.REIMBUSE	0.00	0.00
01-50-5030	MAYOR,CLERK,COLL,ADMIE	1,500.00	0.00
01-50-5035	PROMOTION/ADVERTISING	5,000.00	0.00
01-50-5036	DUES	5,500.00	-300.00
01-50-5040	SUPPLIES & MATERIALS	25,000.00	0.00
01-50-5050	GAS AND OIL	3,300.00	0.00
01-50-5061	TELEPHONE	6,000.00	0.00
01-50-5062	ADMIN UTILITIES	0.00	0.00
01-50-5082	PROPERTY INSURANCE	0.00	0.00
01-50-5083	GENERAL LIABILITY	62,000.00	-70,000.00
01-50-5084	ERRORS AND OMISSIONS	0.00	0.00
01-50-5085	BONDS	0.00	0.00
01-50-5101	CIVIL DEFENCE-STORM SHE	5,000.00	190.00
01-50-5105	ACCOUNTING EXPENSE	18,500.00	1,000.00
01-50-5107	CREDIT CARD FEES	500.00	0.00
01-50-5110	TRAVEL AND TRAINING	15,000.00	2,500.00
01-50-5115	SPECIAL ITEMS/DONATIONS	2,000.00	1,000.00
01-50-5119	FIREWORKS	4,000.00	0.00
01-50-5120	MISC. EXPENSE	12,000.00	0.00
01-50-5122	HOUSING REHAB GRANT EXP	0.00	0.00
01-50-5124	TRAIL SYSTEM GRANT EXPE	0.00	0.00
01-50-5125	DOWNTOWN REVITILZATION	0.00	0.00
01-50-5127	FEMA STORM SHELTER GRAN	0.00	0.00
01-50-5128	COMPUTER SOFTWARE/TRAIN	18,000.00	0.00
01-50-5129	COMPUTER LEASE/LICENSE	0.00	0.00
01-50-5130	REPAIRS AND MAINTENANCE	12,000.00	0.00
01-50-5137	CONTRACT LABOR	0.00	0.00
01-50-5140	ADMINISTRATIVE ALLOCATI	0.00	0.00
01-50-5141	TRIM GRANT EXP	0.00	0.00
01-50-5142	CDBG HOSPITAL GRANT EXP	0.00	0.00
01-50-5150	OTHER PROFESSIONAL SRVS	5,000.00	-15,000.00
01-50-5160	CAPITAL IMPROVE-DANGERO	0.00	0.00
01-50-5161	IMPROVEMENT BLDG - LAND	0.00	0.00
01-50-5162	CAPITAL IMPROVE EQUIP	5,500.00	5,500.00
01-50-5163	CAPITAL IMPROVE-VEHICLE	0.00	0.00
	Department Total	640,150.00	-170,020.00

Legal Department			
01-51-5010	MUNICIPAL JUDGE SALARY	9,000.00	0.00
01-51-5011	LEGAL CITY ATTORNEY SAL	49,000.00	0.00
01-51-5012	LEGAL SALARY PARTTIME	0.00	0.00
01-51-5020	FICA - EMPLOYEE BENEFIT	4,500.00	163.00
01-51-5022	LAGERS - BENEFIT	9,400.00	1,168.00
01-51-5024	HEALTH INS - BENEFIT	0.00	0.00
01-51-5025	LIFE INS - BENEFIT	0.00	0.00
01-51-5035	PROMOTION/ADVERTISING	0.00	0.00
01-51-5036	DUES	0.00	0.00
01-51-5040	SUPPLIES AND MATERIALS	600.00	0.00
01-51-5110	TRAVEL AND TRAINING	1,500.00	0.00
01-51-5120	MISC EXPENSES	800.00	0.00
	Department Total	74,800.00	1,331.00
Transportation Department			
01-52-5010	TRANS.SALARIES FULLTIME	40,000.00	1,675.00
01-52-5012	SALARIES - PARTTIME	1,600.00	0.00
01-52-5014	SALARIES - OVERTIME	1,600.00	0.00
01-52-5020	FICA - EMPLOYEE BENEFIT	3,300.00	246.00
01-52-5022	LAGERS - EMPLOYEE BENEF	7,700.00	1,262.00
01-52-5024	HEALTH INS - BENEFIT	0.00	0.00
01-52-5025	LIFE INS. BENEFIT	0.00	0.00
01-52-5026	WORKERS COMP. INS.	0.00	0.00
01-52-5035	PROMOTION/ADVERTISING	100.00	100.00
01-52-5036	DUES	0.00	0.00
01-52-5040	SUPPLIES AND MATERIALS	500.00	300.00
01-52-5050	GAS AND OIL	8,000.00	500.00
01-52-5060	TELEPHONE & UTILITIES	0.00	0.00
01-52-5082	PROPERTY INSURANCE	0.00	0.00
01-52-5083	GENERAL LIABILITY	0.00	0.00
01-52-5110	TRAVEL AND TRAINING	200.00	0.00
01-52-5120	MISC EXPENSES	900.00	0.00
01-52-5130	REPAIRS AND MAINTENANCE	2,500.00	0.00
01-52-5150	Other Professional Serv	0.00	0.00
01-52-5163	CAPITAL IMPROVE VEHICLE	0.00	0.00
01-52-5190	UNIFORMS	1,300.00	0.00
	Department Total	67,700.00	4,083.00
Maintenance			
01-53-5010	SALARIES - MAINTENANCE	42,000.00	4,000.00
01-53-5014	OVERTIME	1,000.00	-1,000.00
01-53-5020	FICA-EMPLOYEE BENEFIT	3,300.00	240.00
01-53-5022	LAGERS - EMPLOYEE BENEF	8,000.00	1,280.00
01-53-5040	SUPPLIES AND MATERIALS	5,000.00	0.00
01-53-5190	UNIFORMS	1,200.00	1,200.00
	Department Total	60,500.00	5,720.00

Atty Salary \$30,000

Pub Grnds			
01-56-5010	PUBG. SALARIES FULLTIME	250,000.00	39,000.00
01-56-5012	SALARIES- PARTTIME	27,000.00	-3,000.00
01-56-5014	SALARIES OVERTIME	8,000.00	0.00
01-56-5020	FICA - EMPLOYEE BENEFIT	22,000.00	5,859.00
01-56-5022	LAGERS - EMPLOYEE BENEF	48,000.00	12,552.00
01-56-5024	HEALTH INS - BENEFIT	102,000.00	102,000.00
01-56-5025	LIFE INS - EMP BENEFIT	1,400.00	1,400.00
01-56-5026	WORKERS COMP INS.	0.00	0.00
01-56-5027	HEALTH INS DED REIMBURS	0.00	0.00
01-56-5035	PROMOTION/ADVERTISING	200.00	0.00
01-56-5036	DUES	650.00	0.00
01-56-5040	SUPPLIES AND MATERIALS	7,000.00	3,500.00
01-56-5050	GAS AND OIL	15,000.00	3,000.00
01-56-5051	ROAD OIL	5,000.00	0.00
01-56-5061	TELEPHONE	1,500.00	0.00
01-56-5062	PUBG. UTILITIIES	0.00	0.00
01-56-5082	PROPERTY INSURANCE	0.00	0.00
01-56-5083	GENERAL LIABILITY	0.00	0.00
01-56-5110	TRAVEL AND TRAINING	2,000.00	0.00
01-56-5120	MISC EXPENSES	3,000.00	0.00
01-56-5121	TRANSPORTATION ENHANCEM	0.00	0.00
01-56-5130	REPAIRS AND MAINTENANCE	25,000.00	1,000.00
01-56-5135	REPAIRS & MAINT. STREET	20,000.00	8,000.00
01-56-5138	CAP IMPROVE-SAFE SCH RO	0.00	0.00
01-56-5160	CAPITAL EXPENSES	0.00	0.00
01-56-5162	CAPITAL IMPROVE EQUIP	47,000.00	47,000.00
01-56-5163	CAPITAL IMPROVE VEHICLE	150,000.00	150,000.00
01-56-5164	CAPITAL IMPROVEMENT LAN	30,000.00	30,000.00
01-56-5165	CAPITAL IMPROVE ST/SIDE	177,500.00	0.00
01-56-5169	CAPITAL IMPROVE - ENGIN	0.00	0.00
01-56-5190	UNIFORMS	5,200.00	0.00
	Department Total	947,450.00	400,311.00
Airport			
01-57-5035	PROMOTION/ADVERTISING	0.00	0.00
01-57-5036	DUES	0.00	0.00
01-57-5040	SUPPLIES AND MATERIALS	8,000.00	0.00
01-57-5061	TELEPHONE	0.00	0.00
01-57-5062	AIRPORT-UTILITIES	0.00	0.00
01-57-5082	PROPERTY INSURANCE	0.00	0.00
01-57-5083	GENERAL LIABILITY	0.00	0.00
01-57-5107	Airport Credit Card Fee	1,200.00	0.00
01-57-5120	MISC EXPENSES	300.00	0.00
01-57-5130	REPAIRS AND MAINTENANCE	2,600.00	0.00
01-57-5150	OTHER PROFESSIONAL SERV	143,000.00	143,000.00
01-57-5171	MODOT GRANT EXPENSE	674,000.00	654,000.00
	Department Total	829,100.00	797,000.00

Parks			
01-63-5010	PARKS SALARIES FULLTIME	75,920.00	12,420.00
01-63-5012	SALARIES - PARTTIME	4,200.00	4,200.00
01-63-5014	SALARIES - OVERTIME	0.00	0.00
01-63-5020	FICA - EMPLOYEE BENEFIT	6,120.00	1,263.00
01-63-5022	LAGERS - BENEFIT	14,500.00	3,832.00
01-63-5024	HEALTH INS - BENEFIT	30,000.00	30,000.00
01-63-5025	LIFE INS - EMP BENEFIT	400.00	400.00
01-63-5026	WORKERS COMP INS.	0.00	0.00
01-63-5035	PROMOTION / ADVERTISING	2,000.00	1,500.00
01-63-5036	DUES	6,400.00	5,650.00
01-63-5040	SUPPLIES AND MATERIALS	9,000.00	500.00
01-63-5046	CONCESSIONS	600.00	600.00
01-63-5050	GAS AND OIL	3,000.00	0.00
01-63-5061	PARK TELEPHONE	900.00	300.00
01-63-5062	PARK - UTILITIES	0.00	0.00
01-63-5065	RENT (C OF C CONTRACT)	0.00	0.00
01-63-5070	RENT / JANITORIAL	0.00	-750.00
01-63-5082	PROPERTY INSURANCE	0.00	0.00
01-63-5083	GENERAL LIABILITY	0.00	0.00
01-63-5086	INSURANCE - SPORTS	0.00	0.00
01-63-5106	REFUNDS	500.00	0.00
01-63-5110	TRAVEL AND TRAINING	4,000.00	500.00
01-63-5120	MISC EXPENSES	1,500.00	1,000.00
01-63-5130	REPAIRS AND MAINTENANCE	2,500.00	0.00
01-65-5137	CONTRACT LABOR	10,350.00	-3,315.00
01-63-5131	POOL REPAIRS	0.00	0.00
01-63-5145	FLAG FOOTBALL	1,200.00	-800.00
01-63-5160	CAPITAL IMPROVE	0.00	0.00
01-63-5162	CAPITAL IMP-EQUIPMENT	0.00	0.00
01-63-5163	CAPITAL IMPROVE VEHICLE	0.00	0.00
01-63-5164	CAPITAL IMPROVE - LAND	0.00	0.00
01-63-5190	UNIFORMS	9,300.00	1,800.00
	Department Total	182,390.00	59,100.00
Pool			
01-64-5012	POOL SALARIES - PARTTIM	50,000.00	8,000.00
01-64-5020	FICA - EMPLOYEE BENEFIT	3,825.00	612.00
01-64-5026	WORKER COMP INSURANCE	0.00	0.00
01-64-5035	PROMOTION/ADVERTISING	400.00	-100.00
01-64-5036	DUES	0.00	0.00
01-64-5040	SUPPLIES & MATERIALS	9,000.00	0.00
01-64-5046	CONCESSIONS	6,000.00	-2,000.00
01-64-5061	POOL TELEPHONE	515.00	0.00
01-64-5062	POOL UTILITIES	0.00	0.00
01-64-5120	POOL MISC.	1,000.00	0.00
01-64-5130	REPAIRS & MAINTENANCE	1,600.00	400.00
01-64-5137	CONTRACT LABOR	2,000.00	1,500.00
01-64-5169	CAPITAL EXP ENGINEER	0.00	0.00
01-64-5190	UNIFORMS	2,000.00	500.00
	Department Total	76,340.00	8,912.00

Golf Course			
01-69-5010	GOLF	70,000.00	22,000.00
01-69-5020	FICA - EMPLOYEE BENEFIT	5,500.00	2,260.00
01-69-5022	LAGERS - EMPLOYEE BENEF	6,600.00	6,600.00
01-69-5024	HEALTH INS - EMP BENEFIT	0.00	0.00
01-69-5025	LIFE INS - EMP BENEFIT	0.00	0.00
01-69-5035	PROMOTION/ADVERTISING	700.00	200.00
01-69-5036	DUES	22,500.00	22,500.00
01-69-5040	SUPPLIES & MATERIALS	62,590.00	30,590.00
01-69-5050	GAS AND OIL	8,000.00	0.00
01-69-5061	TELEPHONE	700.00	0.00
TOTAL EXPENDITURES		176,590.00	84,150.00
General Fund Total		4,328,770.00	1,394,329.00

ACCOUNT #	NAME	Budget 2023	Change from 2022
REVENUE			
02-41-4193	INFRASTRUCTURE SALES TA	95,000.00	0.00
02-41-4196	INFRASTRUCTURE SALES TA	95,000.00	0.00
02-43-4320	FEDERAL & STATE GRANTS	0.00	0.00
02-43-4324	2009 RURAL SEWER GRANT	0.00	0.00
02-44-4400	WATER SALES	465,000.00	0.00
02-44-4401	WATER TAP FEES	500.00	0.00
02-44-4402	WATER SERVICE CHARGES	1,200.00	0.00
02-44-4403	WATER SALES - MANUF	7,400.00	0.00
02-44-4410	SEWER SALES	480,000.00	0.00
02-44-4411	PRIMACY FEES	5,500.00	0.00
02-44-4413	STATE WA POLLUTION REVEN	2,000.00	0.00
02-44-4417	SEWER TAP FEES	350.00	0.00
02-44-4418	SEWER SERVICE CHARGES	150.00	0.00
02-44-4420	REIMBURSEMENTS	200.00	0.00
02-44-4430	INSTALLATIONS	0.00	0.00
02-44-4435	CDBG-DRA GRANTS NEW WEL	0.00	0.00
02-46-4640	INTEREST INCOME	5,000.00	0.00
02-46-4660	REIMBURSEMENTS	0.00	0.00
02-46-4680	MISC. REVENUES	7,500.00	0.00
02-46-4690	PERMITS	0.00	0.00
02-48-4820	TRANSFER TO/FRM WATER/S	0.00	0.00
02-48-4825	TRANSFER TO/FRM EPA	0.00	0.00
02-48-4830	TRANSFER TO/FRM ELECTRI	0.00	0.00
02-49-4640	EPA INTEREST INCOME	0.00	0.00
02-49-4880	EPA TRANSFER FROM WA/SE	0.00	0.00
			0.00
TOTAL REVENUE		1,164,800.00	0.00

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02-72-5010	SEWER - SALARIES FULLTI	100,000.00	44,000.00
02-72-5011	SALARIES - STAND BY	2,000.00	200.00
02-72-5012	SALARIES - PARTTIME	0.00	0.00
02-72-5014	SALARIES - OVERTIME	4,000.00	500.00
02-72-5016	SALARIES CITY COUNCIL	3,862.00	0.00
02-72-5020	FICA - EMPLOYEE BENEFIT	8,500.00	3,515.00
02-72-5022	LAGERS - BENEFIT	19,600.00	8,240.00
02-72-5023	PENSION EXPENSE	0.00	0.00
02-72-5024	HEALTH INS - BENEFIT	30,000.00	17,600.00
02-72-5025	LIFE INS - EMP BENEFIT	400.00	400.00
02-72-5026	WORKERS COMP	10,500.00	10,500.00
02-72-5027	HEALTH INS.DED.REIMBURS	0.00	0.00
02-72-5035	PROMOTION/ADVERTISING	200.00	0.00
02-72-5036	DUES	250.00	0.00
02-72-5040	SUPPLIES AND MATERIALS	8,500.00	500.00
02-72-5050	GAS AND OIL	4,000.00	800.00
02-72-5061	TELEPHONE	8,000.00	1,000.00
02-72-5062	SEWE DEPT. - UTILITIES	0.00	0.00
02-72-5082	PROPERTY INSURANCE	4,000.00	4,000.00
02-72-5083	GENERAL LIABILITY	20,500.00	16,300.00
02-72-5110	TRAVEL AND TRAINING	1,000.00	0.00
02-72-5120	MISC EXPENSES	1,500.00	0.00
02-72-5130	REPAIRS AND MAINTENANCE	40,000.00	-22,000.00
02-72-5140	ADMINISTRATIVE ALLOCATI	0.00	0.00
02-72-5150	OTHER PROFESSIONAL SERV	0.00	0.00
02-72-5160	CAPITAL EXPENSES	0.00	0.00
02-72-5161	CAPITAL IMPROVEMENT BLD	4,000.00	4,000.00
02-72-5162	CAPITAL IMPROVE EQUIPME	10,000.00	10,000.00
02-72-5163	CAPITAL IMPROVE VEHICLE	0.00	0.00
02-72-5166	CAPITAL IMPROVE MATERIA	30,000.00	30,000.00
02-72-5169	CAPITAL IMPROVE - ENGIN	0.00	0.00
02-72-5190	UNIFORMS	3,000.00	1,400.00
02-72-5260	ENGINEERING	0.00	0.00
02-72-5282	BAD DEBTS AND WRITE OFF	100.00	0.00
02-72-5350	WW & SEWERAGE BONDS SER	86,000.00	0.00
02-72-5355	BOND ISSUE COSTS	2,900.00	0.00
			0.00
02-73-5162	EPA CAPITAL IMPROVE EQU	0.00	0.00
02-73-5360	INTEREST 2009 BONDS	16,100.00	0.00
			0.00
02-99-5999	PROFIT HANDLER		0.00
			0.00
TOTAL SEWER EXPENDITURES		418,912.00	130,955.00
TOTAL WATER AND SEWER EXPENDITURES		1,151,012.00	19,108.00
	Rev minus exp	13,788.00	0.00

ACCOUNT #	NAME	2023 Budget	Change from 2022
03-44-4412	ELECTRIC SALES	4,000,000.00	600,000.00
03-44-4413	EL SALES - REES OIL CO.	0.00	0.00
03-46-4640	INTEREST INCOME	22,000.00	0.00
03-46-4645	RENT INCOME	0.00	0.00
03-46-4646	UTILITY POLE RENTAL	10,000.00	0.00
03-46-4660	REIMBURSEMENTS	0.00	0.00
03-46-4680	MISC. REVENUES	18,000.00	0.00
03-46-4685	BILL BOARD REVENUE	250.00	0.00
03-48-4810	TRANSFER TO/FRM GEN FUN	0.00	0.00
03-48-4820	TRANSFER TO/FRM WATER/S	0.00	0.00
03-48-4830	TRANSFER TO/FROM ELECTR	0.00	0.00
Revenue Total		4,050,250.00	600,000.00

EXPENDITURES			
03-74-5010	ELECTRIC - SALARIES FUL	263,000.00	13,000.00
03-74-5011	SALARIES - STAND BY	9,000.00	0.00
03-74-5012	SALARIES - PARTTIME	0.00	0.00
03-74-5014	SALARIES - OVERTIME	9,000.00	1,275.00
03-74-5016	SALARIES CITY COUNCIL	3,605.00	0.00
03-74-5020	FICA - EMPLOYEE BENEFIT	22,000.00	1,320.00
03-74-5022	LAGERS - BENEFIT	50,500.00	5,085.00
03-74-5023	PENSION EXPENSE	0.00	0.00
03-74-5024	HEALTH INS - BENEFIT	65,000.00	16,429.00
03-74-5025	LIFE INS - EMP BENEFIT	1,000.00	1,000.00
03-74-5026	WORKERS COMP	10,500.00	10,500.00
03-74-5027	HEALTH INS.DED.REIMBURS	0.00	0.00
03-74-5035	PROMOTION/ADVERTISING	500.00	0.00
03-74-5036	DUES	5,000.00	2,600.00
03-74-5040	SUPPLIES AND MATERIALS	52,000.00	5,650.00
03-74-5050	GAS AND OIL	8,000.00	500.00
03-74-5061	TELEPHONE	1,200.00	0.00
03-74-5062	ELECTRIC - UTILITIES	0.00	0.00
03-74-5081	VEHICLE INSURANCE	0.00	0.00
03-74-5082	PROPERTY INSURANCE	0.00	0.00
03-74-5083	GENERAL LIABILITY	20,500.00	1,643.00
03-74-5110	TRAVEL AND TRAINING	21,000.00	5,000.00
03-74-5120	MISC EXPENSES	3,000.00	0.00
03-74-5130	REPAIRS AND MAINTENANCE	60,000.00	0.00
03-74-5140	ADMINISTRATIVE ALLOCATI	700,000.00	213,009.10
03-74-5150	OTHER PROFESSIONAL SERV	20,000.00	14,850.00
03-74-5155	EQUIPMENT	4,000.00	0.00
03-74-5160	CAPITAL EXPENSES	2,700.00	2,700.00
03-74-5161	CAPITAL IMPROVEMENT BLD	50,000.00	20,000.00
03-74-5162	CAPITAL IMPROVE EQUIPME	30,000.00	30,000.00
03-74-5163	CAPITAL IMPROVE VEHICLE	81,500.00	56,500.00
03-74-5166	CAPITAL IMPROVE MATERIA	55,000.00	55,000.00
03-74-5167	CAP IMPROV SYSTEM UPGRA	100,000.00	84,000.00
03-74-5169	CAPITAL IMPROVE - ENGIN	5,000.00	5,000.00
03-74-5190	UNIFORMS	12,000.00	2,000.00
03-74-5269	POWER COSTS	2,500,000.00	300,000.00
03-74-5282	BAD DEBT EXPENSE	100.00	-312.00
03-74-5285	DEPRECIATION	0.00	0.00
			0.00
03-99-5999	PROFIT HANDLER	-114,855.00	0.00
			0.00
TOTAL EXPENDITURES		4,050,250.00	846,749.10
TOTAL REVENUE MINUS EXPENDITURES		0.00	0.00

03-76-5010	EC.DEV. - SALARIES FULL	42,000.00	7,000.00
03-76-5014	SALARIES - OVERTIME	0.00	0.00
03-76-5020	FICA - EMPLOYEE BENEFIT	0.00	-2,678.00
03-76-5022	LAGERS - BENEFIT	0.00	-5,880.00
03-76-5023	PENSION EXPENSE	0.00	0.00
03-76-5024	HEALTH INS - BENEFIT	0.00	0.00
03-76-5025	LIFE INS - EMP BENEFIT	0.00	0.00
03-76-5035	PROMOTION/ADVERTISING	0.00	-500.00
03-76-5036	DUES	0.00	0.00
03-76-5040	SUPPLIES AND MATERIALS	0.00	-800.00
03-76-5042	PROMOTIONAL MATERIALS	0.00	-2,500.00
03-76-5043	PUBLICATIONS	0.00	0.00
03-76-5050	GAS AND OIL	0.00	-1,500.00
03-76-5061	TELEPHONE	0.00	-600.00
03-76-5081	VEHICLE INSURANCE	0.00	0.00
03-76-5110	TRAVEL AND TRAINING	0.00	-12,000.00
03-76-5120	MISC EXPENSES	0.00	-1,000.00
03-76-5130	REPAIRS AND MAINTENANCE	0.00	0.00
03-76-5150	OTHER PROFESSIONAL SERV	8,000.00	8,000.00
03-76-5163	CAPITAL IMPROVE - VEHIC	0.00	0.00
03-76-5270	PROFESSIONAL FEES	0.00	0.00
03-76-5271	UDAG	0.00	0.00
	Total Economic Development	50,000.00	-12,458.00

Fiber Optic			
ACCOUNT #	NAME	2023 Budget	Change from 2022
03-78-4406	FIBER SALES	133,000.00	0.00
03-78-4681	MISC. REVENUES	1,600.00	0.00
03-78-4682	INSTALLATION	20,000.00	0.00
03-78-4683	Router Lease rev	10,000.00	0.00
	Revenue Total	164,600.00	0.00

03-78-5010	FIBER - SALARIES FUL	106,000.00	18,000.00
03-78-5011	SALARIES - STAND BY	0.00	-9,000.00
03-78-5014	SALARIES - OVERTIME	1,000.00	0.00
03-78-5016	SALARIES CITY COUNCIL	0.00	-3,605.00
03-78-5020	FICA - EMPLOYEE BENEFIT	8,200.00	428.00
03-78-5022	LAGERS - BENEFIT	20,000.00	2,931.00
03-78-5024	HEALTH INS - BENEFIT	30,000.00	30,000.00
03-78-5025	LIFE INS - EMP BENEFIT	400.00	400.00
03-78-5026	WORKERS COMP	0.00	0.00
03-78-5027	HEALTH INS.DED.REIMBURS	0.00	0.00
03-78-5035	PROMOTION/ADVERTISING	1,000.00	-1,000.00
03-78-5036	DUES	700.00	200.00
03-78-5040	SUPPLIES AND MATERIALS	28,000.00	0.00
03-78-5050	GAS AND OIL	3,000.00	-3,000.00
03-78-5061	TELEPHONE	1,200.00	0.00
03-78-5083	GENERAL LIABILITY	0.00	0.00
03-78-5107	CREDIT CARD FEES	2,000.00	2,000.00
03-78-5110	TRAVEL AND TRAINING	4,000.00	4,000.00
03-78-5120	MISC EXPENSES	10,000.00	0.00
03-78-5130	REPAIRS AND MAINTENANCE	1,200.00	0.00
03-78-5140	ADMINISTRATIVE ALLOCATI	0.00	-40,000.00
03-78-5150	OTHER PROFESSIONAL SERV	65,000.00	-7,500.00
03-78-5155	EQUIPMENT	0.00	0.00
03-78-5160	CAPITAL EXPENSES	0.00	-4,000.00
03-78-5161	CAPITAL IMPROVEMENT BLD	0.00	0.00
03-78-5162	CAPITAL IMPROVE EQUIPME	35,000.00	25,000.00
03-78-5163	CAPITAL IMPROVE VEHICLE	0.00	0.00
03-78-5166	CAPITAL IMPROVE MATERIA	80,000.00	0.00
03-78-5167	CAP IMPROV SYSTEM UPGRA	0.00	0.00
03-78-5169	CAPITAL IMPROVE - ENGIN	0.00	0.00
03-78-5190	UNIFORMS	1,200.00	-2,300.00
03-78-5269	FIBER COSTS	125,000.00	0.00
03-78-5282	BAD DEBT EXPENSE	0.00	0.00
03-78-5285	DEPRECIATION	0.00	0.00
	TOTAL EXPENDITURES	522,900.00	12,554.00

ACCOUNT #	NAME	2023 Budget	Justification
22-54-4197	Police Share of Tax	137,656.00	
22-54-5162	CAPITAL IMPROVE EQUIP	37,000.00	
		4,500.00	Body Cams
		3,800.00	New surfaces / cases x2
		4,600.00	new radar units x2
		1,800.00	Patrol rifle w/ optic
		1,100.00	Taser Payment
		2,000.00	Evidence drying cabinet
		3,000.00	Ammunition
		7,000.00	Personal Equipment
		9,200.00	New servers
22-54-5163	CAPITAL IMPROVE VEHICLE	55,000.00	New Vehicle & Graphics
22-54-5166	CAPITAL IMPROVE MATERIAL	0.00	
		0.00	
22-54-5170	TRANSFER TO GENERAL FUND	45,000.00	cover police costs and new officer cost
Total Expenditures		137,000.00	
Surplus		656.00	

ACCOUNT #	NAME	2023 Budget	Justification
23-58-4197	Fire Share of Tax	268,314.00	
23-58-5162	CAPITAL IMPROVE EQUIP	104,500.00	
		18,700.00	Hand tools and Equipment
		5,500.00	5" stortz & 1 3/4" attack hose
		20,000.00	PPE Turn out gear
		8,500.00	Fire Hydrants
		21,600.00	Scott 4.5 Air-Pak X3 Pro
		25,000.00	Fire Training facility site Prep
		5,200.00	IT Upgrades
	CAPITAL IMPROVE VEHICLE		
23-58-5166	CAPITAL IMPROVE MATERIAL	23,200.00	
		23,200.00	Repayment of Firetruck
23-58-5170	TRANSFER TO GENERAL FUND	50,000.00	Cover costs in General Fund
Total Capital Items		177,700.00	
Surplus		90,614.00	

Cemetery		2023
06-46-4620	Donations	50.00
06-46-4622	Sale of Lots	2,000.00
06-46-4640	Interest	10.00
06-46-4680	Misc Rev	0.00
	Total Revenue	2,060.00
06-80-5010	CEME.SALARIES FULLTIME	0.00
06-80-5040	SUPPLIES AND MATERIALS	0.00
06-80-5120	MISC EXPENSES	300.00
06-80-5130	REPAIRS AND MAINTENANCE	20,000.00
	Total Expenditures	20,300.00

Pave unpaved road

2023		
09-86-4339	CID REVENUE	130,000.00
09-86-5143	CID EXPENSE	0.00
09-86-5270	City Fee	1,650.00
09-86-5083	Liability Insurance	1,700.00
09-86-5150	Legal Fees	2,000.00
09-86-5095	Reimbursement to Hospital	124,650.00
	Total Expenditures	130,000.00