



2023 BUDGET



January 1, 2023 - December 31, 2023

TABLE OF CONTENTS

Cover Letter	1
City Commission and Management Staff	2
Organizational Chart	3
City Manager Letter	4
Adopting Ordinance	6
Tax Rate/Collection Schedule	8
Analysis of Tax Rate - Last (20) Years	9
Analysis of Property Valuations – Last (10) Years	10
 Budget Summary	11
Personnel Summary	12
Budge Summary Estimated Revenue and Expenditures	14
2023 Budget Estimated Revenues (Chart)	15
2023 Budget Estimated Expenditures (Chart)	16
Budget Summary Estimated Summary of Expenditures by Classification	17
2023 Budget Estimated Summary of Expenditures by Classification (Chart)	18
 General Fund	19
Revenue and Expenditure Summary	20
Estimated Revenues	21
2023 Budget Estimated Revenues (Chart)	24
Estimated Expenditures	25
2023 Budget Estimated Expenditures (Chart)	27
Summary of Expenditures by Object Classification	28
Summary of Estimated Expenditures by Object Classification (Chart)	29
Reserve Calculation	30
 Departmental Budgets	31
General Government	32
Legislative	34
City Attorney	35
Administration	36
Main Street	37
Memorial City Hall	38
Tourism & Economic Development	39
 Finance Department	40
Finance	41
City Secretary/Payroll	42
Municipal Court	43
Purchasing	44
 Police Department	45
Special Services	46
Patrol	48
Criminal Investigation	50
Animal Services	51
 Fire Department	52
Prevention	53
Suppression	54

TABLE OF CONTENTS

Emergency Medical Services	56
Public Works Department	58
Administration.....	60
Streets	61
Sanitation	63
Human Resources Department	64
Human Resource	65
Community Development Department	66
Planning	67
Building Permits & Inspections	68
Code Enforcement	69
Health Inspections	70
Support Services Department	71
Administration.....	72
Information Technology	73
Facilities Management.....	74
Parks & Recreation.....	76
Arena	78
Golf Course	79
Emergency Management	80
Community Services Department	81
Community Facilities	82
Library.....	83
Administration & Communication	84
Non-Departmental	85
Non-Departmental	86
Annual Disbursements	87
Utility Enterprise Fund	88
Revenue and Expense Summary	89
Estimated Revenues	90
2023 Budget Estimated Revenues (Chart)	91
Estimated Expenses	92
2023 Budget Estimated Expenses (Chart)	93
Summary of Expenses by Classification	94
Summary of Estimated Expenses by Classification (Chart)	95
Reserve Calculation	96
Public Works Department/Utility Divisions	98
Administration	99
Water Production	100
Distribution & Collection	102
Wastewater Treatment	104
Water Billing	105
Engineering	106
Non-Departmental	107
Other Funds	108

TABLE OF CONTENTS

Debit Service	110
Debt Service Requirements	111
Structural Modification Fund	112
Hotel/Motel Occupancy Tax Fund	113
Municipal Court Technology Fund.....	115
Litter Control Fund	116
Reserves Fund – Utility Enterprise Fund	117
Wonderland of Lights.....	118
Fleet Management.....	119
Animal Adoption Center.....	120
Street Maintenance Fund.....	121
Emergency Medical Services – ESD Fund.....	122
Municipal Drainage Utility Fund.....	123
Library Funds.....	125
Coronavirus Fiscal Recovery Grant.....	126
Community Development Block Grant Fund 2023-2023 Program Year Budget	127
Capital Outlay	129
2023 Capital Outlay Detail	130



2023 ANNUAL BUDGET CITY OF MARSHALL, TEXAS

This document contains details for the adopted budget for the City of Marshall for Fiscal Year 2023.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$692,496, which is a 11.26 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$88,152.

The members of the governing body voted on the budget as follows:

For:	Amy Ware, Mayor Leo Morris, District 2 Reba Godfrey, District 5 Micah Fenton, District 7	Marvin Bonner, District 1 Jennifer Truelove, District 3 Amanda Abraham, District 6
Against:	None	
Abstain:	None	
Absent:	None	

Property Tax Rate Comparison	2023 Budget	2022 Budget
Property Tax Rate:	\$0.565201/100	\$0.567160/100
No-New-Revenue Tax Rate:	\$0.509537/100	\$0.530107/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.430338/100	\$0.453821/100
Voter Approval Tax Rate:	\$0.604229/100	\$0.594583/100
Debt Rate:	\$0.088789/100	\$0.093067/100

The total amount of outstanding debt secured by property taxes is \$6,244,000.

CITY COUNCIL

May 2022 – May 2023

AMY WARE, Mayor
District #4

MARVIN BONNER
District #1

REBA GODFREY
District #5

LEO MORRIS
District #2

AMANDA ABRAHAM
District #6

JENNIFER TRUELOVE
District #3

MICAH FENTON
District #7

MANAGEMENT STAFF

CITY MANAGER
Terrell Smith

CITY SECRETARY
Nikki Smith

FINANCE DIRECTOR
Dawn Jones

HUMAN RESOURCES DIRECTOR
Christol Hall

POLICE CHIEF
Cliff Carruth

COMMUNITY DEVELOPMENT DIRECTOR
Garnett Johnson

FIRE CHIEF
Reginald Cooper

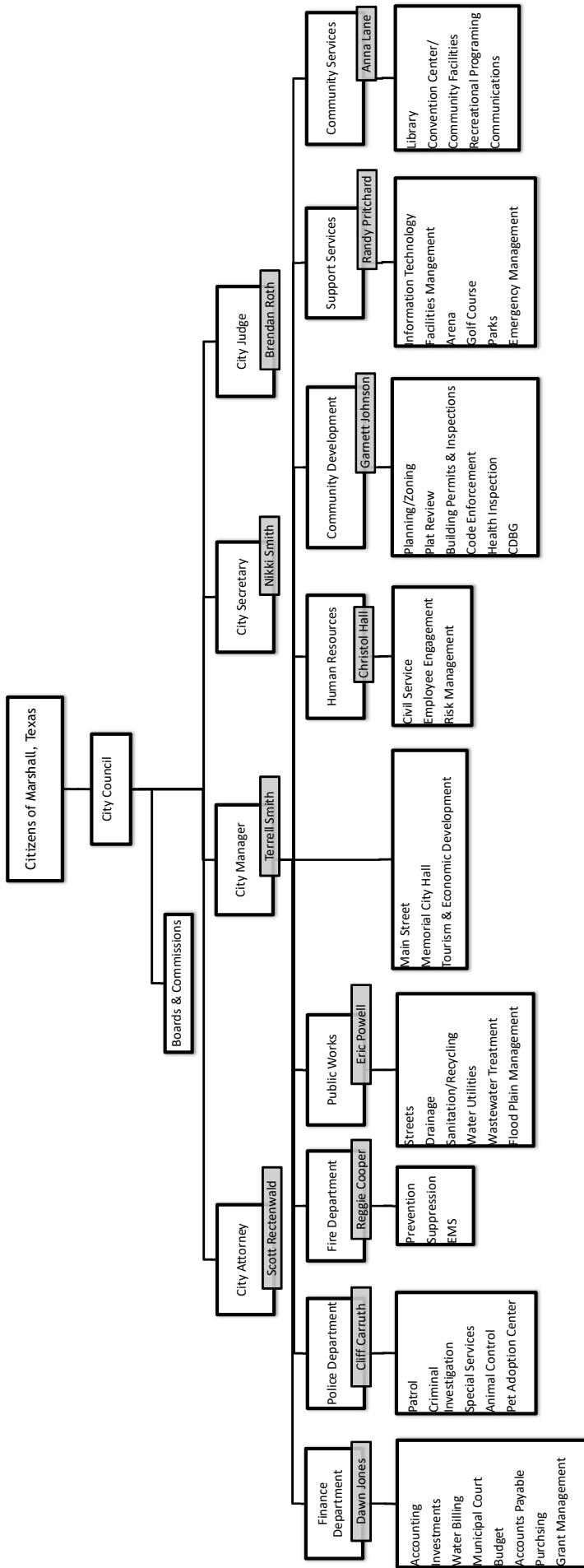
SUPPORT SERVICES DIRECTOR
Randy Pritchard

PUBLIC WORKS DIRECTOR
Eric Powell

COMMUNITY SERVICES DIRECTOR
Anna Lane



ORGANIZATIONAL CHART





Mayor and City Council,

Transmitted herewith is the recommended FY2023 budget for the City of Marshall, Texas. Once again it is a balanced and conservative document that aims to provide maximum return to the citizens of Marshall given expanding, but still limited resources. It includes a growing projection of sales and hotel occupancy tax revenue, with a property tax of \$0.565201. The total recommended operating budget is \$34,908,263, which is up significantly over the prior year's budget, minus the projected \$9,000,000 available to the city through the American Rescue Plan Act (ARPA) funds.

ARPA funding is slated to be invested in the upgrade of our utilities' systems. This will allow the city to expand its capacity in borrowing power to focus any bond issuances on general municipal infrastructure needs. In conjunction with infrastructure needs, there are various expenditures recommended within the FY2023 budget to make improvements to the city. They are as follows:

- Employee retention and development efforts through a 3% cost of living adjustment, additional funding for conferences and training, and employee engagement efforts.
- Contractual increases for sanitation, vet services, supply and materials contracts
- Purchasing of a new fire ambulance
- Technology refresh and upgrades
- Two new personnel (Assistant Director of Public Works and Engineer) to focus on asset and project management
- One-time use of fund balance for, etc.

Although a 3% cost of living adjustment was provided, the City of Marshall remains far behind in salary ranges compared to our benchmark cities. In upcoming years, there will be significant discussion of this issue outside the budgetary discussions themselves. In addition, 2023 will be looked at as a foundational year to allow the city to plan and implement the nine Strategic Outcome Areas that were developed during the City Council's 2022 Fall Retreat. These areas include:

1. Vibrant and Growing City
2. Supportive and Engaged Community
3. Safe Community
4. Fiscal Responsibility
5. Resilient Infrastructure
6. Collaborative Leadership
7. Valued Parks and Cultural Amenities
8. Outstanding City Workforce
9. High Performing and Dynamic City Government

The FY2023 budget was created based on conservative assumptions of continued recovery of the local economy, while anticipating increased costs due to fuel, supply chain woes, and inflationary pressures.

The budget does not include funding for the specific Strategic Outcome Areas, but as the city progresses, the budget strategy will be geared around achieving these goals.

In conclusion, the City of Marshall continues to invest in its future while maintaining a conservative budget. There are challenges and opportunities facing the City in the coming year and uncertainties regarding the national economic climate. The FY2023 budget is meant to position the city to be in a place to modernize the organization, while also planning for the future. The FY2023 budget is the end result of hours of work from employees across the City, who provided valuable insight and information during my first year overseeing the budget process. I am grateful to the numerous members of staff who helped produce this budget and to the City Council for its unanimous support.

Sincerely,

A handwritten signature in black ink, appearing to read "TS".

Terrell Smith

City Manager

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF MARSHALL, TEXAS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023; APPROPRIATING MONEY TO A SINKING FUND TO PAY INTEREST AND PRINCIPAL DUE ON THE CITY'S INDEBTEDNESS; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF MARSHALL, TEXAS, FOR THE 2023 FISCAL YEAR.

WHEREAS, the budget, as presented in Section 1 below, for the fiscal year beginning January 1, 2023 and ending December 31, 2023 was duly presented to the City Council by the Finance Director and a public hearing was ordered by the City Council and said notice was published in the Marshall News Messenger and said public hearing was held according to said notice; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARSHALL, TEXAS:

SECTION 1

THAT the appropriations for the fiscal year beginning January 1, 2023 and ending December 31, 2023 for the support of the City of Marshall, Texas, be fixed and determined for said term in accordance with the expenditures shown in the City's fiscal year 2023 budget, as detailed below:

<u>FUND</u>	<u>TOTAL BUDGETED EXPENDITURES</u>
General Fund	\$ 25,284,725
Water & Sewer Enterprise Fund	\$ 9,623,538
Sub-Total -- Operating Budget	\$ 34,908,263
Structural Modification Fund	\$ 166,000
Debt Service Funds	\$ 1,093,185
Hotel/Motel Occupancy Tax Fund	\$ 1,001,366
Municipal Court Tech Fund	\$ 8,200
Litter Control Fund	\$ 12,400
Reserve Fund – Water & Sewer Fund	\$ 400,000
Wonderland of Lights Fund	\$ 223,300
Fleet Management Fund – General Fund	\$ 641,019
Adoption Center	\$ 2,875
Street Improvement Fund	\$ 1,368,000
Emergency Medical Services – ESD	\$ 300,000
Municipal Drainage Utility Fund	\$ 377,508
Library Consolidated	\$ 22,500
CDBG Grant	\$ 350,154
Coronavirus Fiscal Recovery Grant	\$ 4,735,000
Total Budget	\$ 45,609,770

SECTION 2

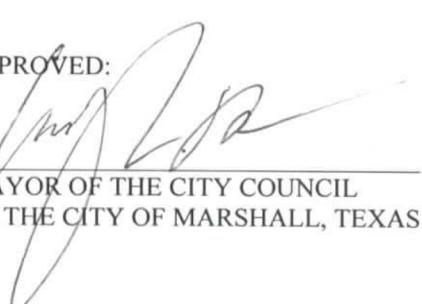
THAT the budget, as shown in words and figures in Section 1, is hereby approved in all respects and adopted as the City's budget for fiscal year beginning January 1, 2023 and ending December 31, 2023.

PASSED, APPROVED, AND ADOPTED this, the 8th day of September, 2022.

Mayor Amy Ware, District 4	voted	<u>Aye</u>
Mayor Pro-Tem Amanda Abraham, District 6	voted	<u>Aye</u>
Councilmember Marvin Bonner, District 1	voted	<u>Aye</u>
Councilmember Leo Morris, District 2	voted	<u>Aye</u>
Councilmember Jennifer Truelove, District 3	voted	<u>Aye</u>
Councilmember Reba Godfrey, District 5	voted	<u>Aye</u>
Councilmember Micah Fenton, District 7	voted	<u>Aye</u>

Total Ayes: 7
Total Nays: 0
Total Abstain: 0
Total Absent: 0

APPROVED:


MAYOR OF THE CITY COUNCIL
OF THE CITY OF MARSHALL, TEXAS

ATTEST:


NIKKI SMITH
CITY SECRETARY



2023 TAX RATE COLLECTION SCHEDULE

ASSESSED VALUATION		\$1,247,220,079
--------------------	--	-----------------

*TAX RATE PER \$100 VAULATION

* FOR OPERATIONS	0.476412	\$5,941,906
FOR DEBT SERVICE	0.088789	<u>1,107,394</u>
* TOTAL	0.565201	<u><u>\$7,049,300</u></u>

FOR OPERATION:

ESTIMATED CURRENT TAX COLLECTIONS @ 96.00%	\$5,704,230
ESTIMATED DEBT SERVICE COLLECTIONS @ 96.00%	1,063,098
ESTIMATED DELINQUENT TAX COLLECTIONS - GENERAL FUND	270,500
ESTIMATED DELINQUENT TAX COLLECTIONS - DEBT SERVICE COLLECTIONS	35,000
ESTIMATED PENALTY & INTEREST COLLECTIONS - GENERAL FUND	120,000
ESTIMATED PENALTY & INTEREST COLLECTIONS - DEBT SERVICE	<u>25,000</u>
TOTAL TAX COLLECTIONS - CITY OPERATIONS	<u><u>\$7,217,828</u></u>

* Tax Rate per \$100 valuation takes into consideration a 1/2 cent sales tax estimated receipt of 2,373,628 for property tax reduction



ANALYSIS OF TAX RATE PER \$100.00 VALUATION LAST 20 YEARS

TAX YEAR	BUDGET YEAR	GENERAL OPERATING		INTEREST & SINKING		TOTAL TAX RATE (TTR)
		TAX RATE	% OF TTR	TAX RATE	% OF TTR	
2001	2002	0.43480	88%	0.05975	12%	0.49455
2002	2003	0.43700	88%	0.05755	12%	0.49455
2003	2004	0.43678	88%	0.05777	12%	0.49455
2004	2005	0.44206	89%	0.05249	11%	0.49455
2005	2006	0.44638	90%	0.04817	10%	0.49455
2006	2007	0.44979	91%	0.04476	9%	0.49455
2007	2008	0.42464	89%	0.05140	11%	0.47604
2008	2009	0.42589	89%	0.05015	11%	0.47604
2009	2010	0.42902	90%	0.04702	10%	0.47604
2010	2011	0.42723	90%	0.04881	10%	0.47604
2011	2012	0.40378	85%	0.07226	15%	0.47604
2012	2013	0.40311	85%	0.07293	15%	0.47604
2013	2014	0.39830	84%	0.07774	16%	0.47604
2014	2015	0.42699	90%	0.04905	10%	0.47604
2015	2016	0.46452	86%	0.07764	14%	0.54216
2016	2017	0.46931	87%	0.07285	13%	0.54216
2017	2018	0.45796	84%	0.08420	16%	0.54216
2018	2019	0.46073	85%	0.08143	15%	0.54216
2019	2020	0.46099	85%	0.08118	15%	0.54216
2020	2021	0.46170	85%	0.08046	15%	0.54216
2021	2022	0.47409	84%	0.09307	16%	0.56716



ANALYSIS OF PROPERTY VALUATIONS ASSESSED AT 100% PREVIOUS 10 YEARS

TAX YEAR	BUDGET YEAR	ASSESSED VALUE	ASSESSED VALUE	TOTAL ASSESSED VALUE	LESS EXEMPTIONS	NET ASSESSED VALUE	% OF TOTAL	
		REAL PROPERTY	PERSONAL PROPERTY				VALUE ASSESSED	TAX RATE
2013	2014	1,069,838,890	229,288,090	1,299,126,980	315,853,613	983,273,367	76%	0.47604
2014	2015	1,099,057,240	202,393,900	1,301,451,140	326,952,822	974,498,318	75%	0.47604
2015	2016	1,122,594,660	167,083,430	1,289,678,090	321,904,022	967,774,068	75%	0.54216
2016	2017	1,127,597,620	163,000,580	1,290,598,200	319,287,272	971,310,928	75%	0.54216
2017	2018	1,180,521,180	153,354,990	1,333,876,170	343,444,806	990,431,364	74%	0.54216
2018	2019	1,212,812,358	161,582,240	1,374,394,598	361,251,566	1,013,143,032	74%	0.54216
2019	2020	1,356,157,070	188,045,210	1,544,202,280	473,239,830	1,070,962,450	69%	0.54216
2020	2021	1,370,475,722	162,898,630	1,533,374,352	473,755,396	1,059,618,956	69%	0.54216
2021	2022	1,378,819,183	176,484,500	1,555,303,683	472,205,133	1,083,098,550	70%	0.56716
2022	2023	1,657,604,647	199,101,410	1,856,706,057	609,485,978	1,247,220,079	67%	0.56520



BUDGET SUMMARY

The City's 2023 Annual Budget is funded primarily through two types of funds, the General Fund and the Utility Enterprise Fund.

The General Fund is used to pay for core City services. Examples of these services are public safety, parks and recreation, street maintenance, and the library. The revenue to pay for these services comes primarily from sales tax and property taxes, but also includes fees, licenses and permits, fines and other various sources.

The City's property tax is levied each October 1 based on the assessed value of all real and business personal property in the city. The City Council sets the property tax rate. Harrison Central Appraisal District establishes the value of property.

The Utility Fund is funded from water and sewer user fees.

The following pages summarize revenue and expenditures for both of these funds.

The City also has various other funds that are designated for a special purpose and do not support the annual operations of the city. The larger of these funds are shown in this document following the Water and Sewer Utility Fund.



2023 PERSONNEL SUMMARY

GENERAL FUND, UTILITY ENTERPRISE FUND, MUNICIPAL DRAINAGE FUND, HOTEL OCCUPANCY TAX FUND

Note: This list includes all permanent employees. Some departments have funds allocated on an annual basis for seasonal and/or part-time employees. These seasonal and/or part-time employees are not included in this listing since the number hired varies based on the needs of the department. Each department with part-time and hourly funding is indicated with an asterisk(*) by the department or division name. The funded amount can be found in the detailed department budget unless otherwise indicated.

	PART-TIME	FULL-TIME	TOTAL
GENERAL GOVERNMENT			
ADMINISTRATION		2.00	2.00
MAIN STREET		2.00	2.00
MEMORIAL CITY HALL*	0.72	1.00	1.72
TOURISM & ECONOMIC DEVELOPMENT - 1 POSITION PARTIALLY FUNDED IN HOTEL OCCUPANCY TAX FUND		0.70	0.70
TOTAL GENERAL GOVERNMENT	0.72	5.70	6.42
FINANCE DEPARTMENT			
ACCOUNTING		4.00	4.00
RECORDS MANAGEMENT		1.00	1.00
MUNICIPAL COURT	0.35	3.00	3.35
PURCHASING		1.00	1.00
WATER BILLING - 10 POSITIONS FUNDED IN UTILITY ENTERPRISE FUND			
TOTAL FINANCE	0.35	9.00	9.35
PUBLIC SAFETY			
POLICE DEPARTMENT			
SPECIAL SERVICES	0.25	17.00	17.25
PATROL		37.00	37.00
CRIMINAL INVESTIGATION		14.00	14.00
ANIMAL CONTROL		3.00	3.00
SUBTOTAL POLICE	0.25	71.00	71.25
FIRE DEPARTMENT			
PREVENTION		2.00	2.00
SUPPRESSION		30.00	30.00
EMERGENCY MEDICAL SERVICES		19.00	19.00
EMERGENCY MANAGEMENT			0.00
SUBTOTAL FIRE	0.00	51.00	51.00
TOTAL PUBLIC SAFETY	0.25	122.00	122.25
PUBLIC WORKS			
ADMINISTRATION - 4 POSITION PARTIALLY FUNDED IN UTILITY ENTREPRISE FUND		1.45	1.45
STREETS		10.00	10.00
TOTAL PUBLIC WORKS	0.00	11.45	11.45
HUMAN RESOURCES		2.00	2.00



2023 PERSONNEL SUMMARY

GENERAL FUND, UTILITY ENTERPRISE FUND, MUNICIPAL DRAINAGE FUND, HOTEL OCCUPANCY TAX FUND

COMMUNITY DEVELOPMENT

PLANNING - 1 POSITION PARTIALLY FUNDED IN COMMUNITY DEVELOPMENT BLOCK GRANT	4.00	4.00
BUILDING PERMITS & INSPECTIONS	2.00	2.00
CODE ENFORCEMENT - 2 POSITIONS PARTIALLY FUNDED IN COMMUNITY DEVELOPMENT BLOCK GRANT	0.60	0.60
HEALTH INSPECTION	1.00	1.00
TOTAL COMMUNITY DEVELOPMENT	0.00	7.60

SUPPORT SERVICES

INFORMATION TECHNOLOGY	2.00	2.00
FACILITIES MANAGEMENT	4.00	4.00
COMMUNITY APPEARANCE/ROW MAINTENANCE	10.00	10.00
ARENA*	2.00	2.00
GOLF COURSE*	3.50	1.00
TOTAL SUPPORT SERVICES	3.50	21.00

COMMUNITY SERVICES

COMMUNITY FACILITES	3.00	3.00
LIBRARY*	0.25	7.00
ADMINISTRATION - 1 POSITION PARTIALLY FUNDED IN HOTEL OCCUPANCY TAX FUND	0.70	0.70
TOTAL COMMUNITY SERVICES	0.25	10.70

TOTAL GENERAL FUND

5.07 187.45 194.52

UTILITY ENTERPRISE FUND

ADMINISTRATION - 4 POSITIONS PARTIALLY FUNDED BY PUBLIC WORKS	3.20	3.20
WATER PRODUCTION	9.00	9.00
WATER DISTRIBUTION/COLLECTION	19.00	19.00
WASTEWATER TREATMENT	12.00	12.00
WATER BILLING - 10 POSITIONS FOR FINANCE, WATER BILLING	10.00	10.00
ENGINEERING	1.00	1.00
TOTAL UTILITY ENTERPRISE FUND	0.00	54.20

MUNICIPAL DRAINAGE FUND

MUNICIPAL DRAINAGE	3.00	3.00
TOTAL MUNICIPAL DRAINAGE FUND	0.00	3.00

HOTEL OCCUPANCY TAX FUND

ADMINISTRATION - 2 POSITIONS PARTIALLY PAID BY TOURISM & ECONOMIC DEVELOPMENT	1.30	1.30
TOTAL HOTEL OCCUPANCY TAX FUND	0.00	1.30

COMMUNITY DEVELOPMENT BLOCK GRANT

COMMUNITY DEVELOPMENT - 2.4 POSITIONS PAID BY PLANNING AND CODE ENFORCEMENT	2.40	2.40
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT	0.00	2.40

TOTAL GENERAL, UTILITY ENTERPRISE, MUNICIPAL DRAINAGE, HOTEL OCCUPANCY, AND COMMUNITY DEVELOPMENT BLOCK GRANT

5.07 248.35 255.42

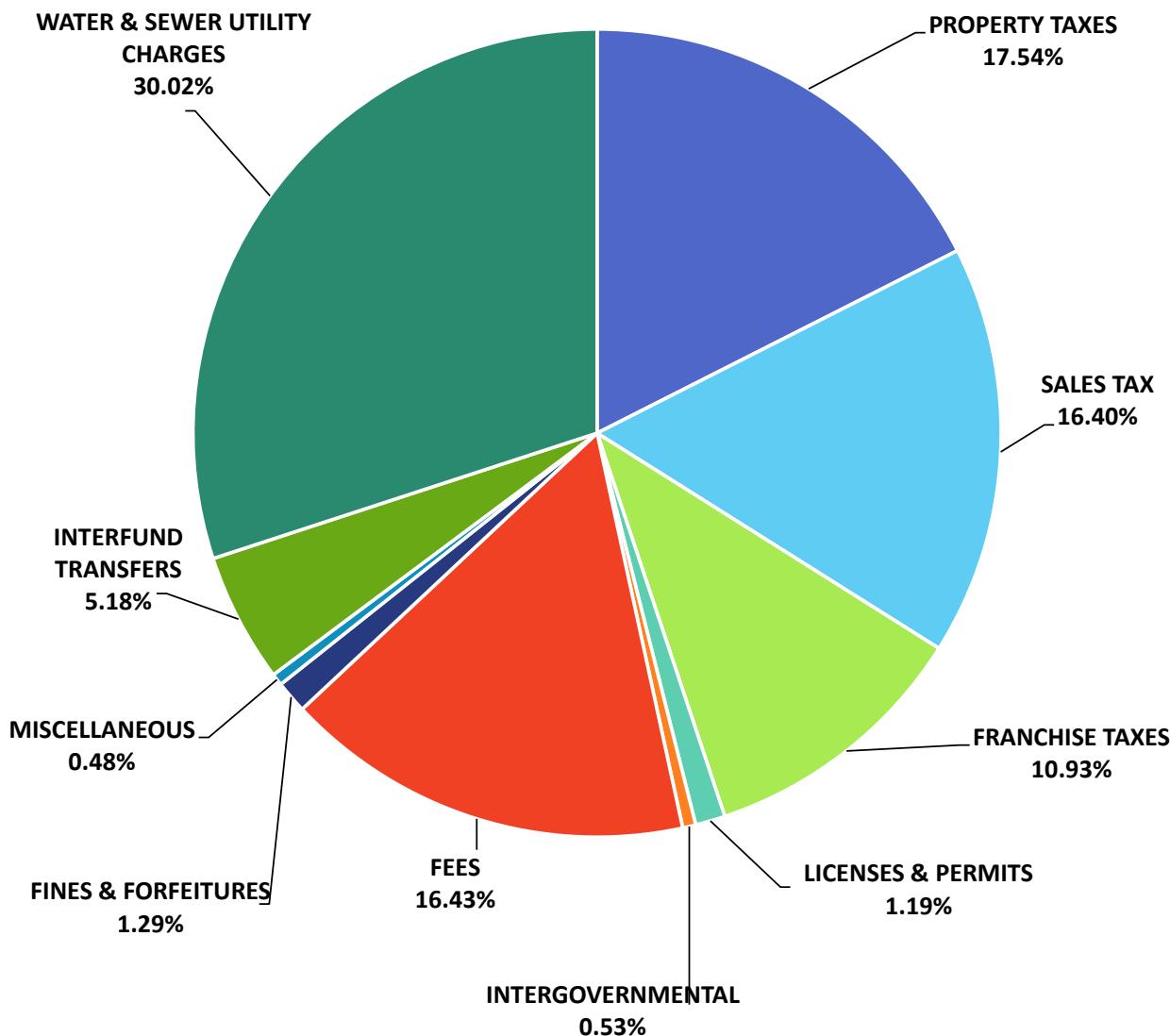


BUDGET SUMMARY - ESTIMATED REVENUES AND EXPENDITURES GENERAL FUND AND UTILITY ENTERPRISE FUND

	ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
REVENUE					
PROPERTY TAXES	\$4,849,023	\$4,849,023	\$2,616,459	\$5,231,270	\$6,094,730
SALES TAX	6,844,864	6,844,864	4,216,535	7,482,403	5,700,000
FRANCHISE TAXES	1,007,200	1,007,200	287,935	1,040,000	3,799,400
LICENSES & PERMITS	206,400	206,400	220,037	194,000	415,200
INTERGOVERNMENTAL	166,235	166,235	73,234	238,135	183,235
FEES	5,393,687	5,393,687	2,823,374	5,545,150	5,707,676
FINES & FORFEITURES	500,000	500,000	171,930	500,000	448,650
MISCELLANEOUS	387,416	387,416	112,649	244,014	165,850
INTERFUND TRANSFERS	1,972,747	1,972,747	2,584,589	2,634,679	1,799,984
GENERAL FUND FUND BALANCE	0	0	375,000	375,000	970,000
WATER & SEWER UTILITY CHARGES	9,487,993	9,487,993	4,820,895	10,408,455	10,432,950
TOTAL REVENUE	\$30,815,565	\$30,815,565	\$18,302,637	\$33,893,106	\$35,717,675
EXPENDITURES					
GENERAL GOVERNMENT	\$651,260	\$654,546	\$336,382	\$897,122	\$1,126,437
FINANCE DEPARTMENT	503,559	531,643	273,700	697,195	936,358
POLICE DEPARTMENT	4,822,508	5,115,876	2,936,608	6,385,014	6,472,760
FIRE DEPARTMENT	4,177,700	4,248,517	2,402,619	5,092,957	5,173,207
PUBLIC WORKS	5,587,349	6,133,965	1,626,783	5,299,326	5,066,074
HUMAN RESOURCES	151,037	151,376	93,971	209,868	269,274
COMMUNITY DEVELOPMENT	433,889	658,135	239,104	700,114	687,710
SUPPORT SERVICES	1,723,806	1,926,461	981,346	2,436,154	2,636,164
COMMUNITY SERVICES	674,327	726,938	424,557	1,009,160	969,438
NON-DEPARTMENTAL	2,620,770	2,788,462	1,124,892	987,974	1,947,303
WATER & SEWER UTILITIES	6,873,338	7,302,853	6,587,658	10,408,455	9,623,538
TOTAL EXPENDITURES	\$28,219,542	\$30,238,772	\$17,027,620	\$34,123,338	\$34,908,263

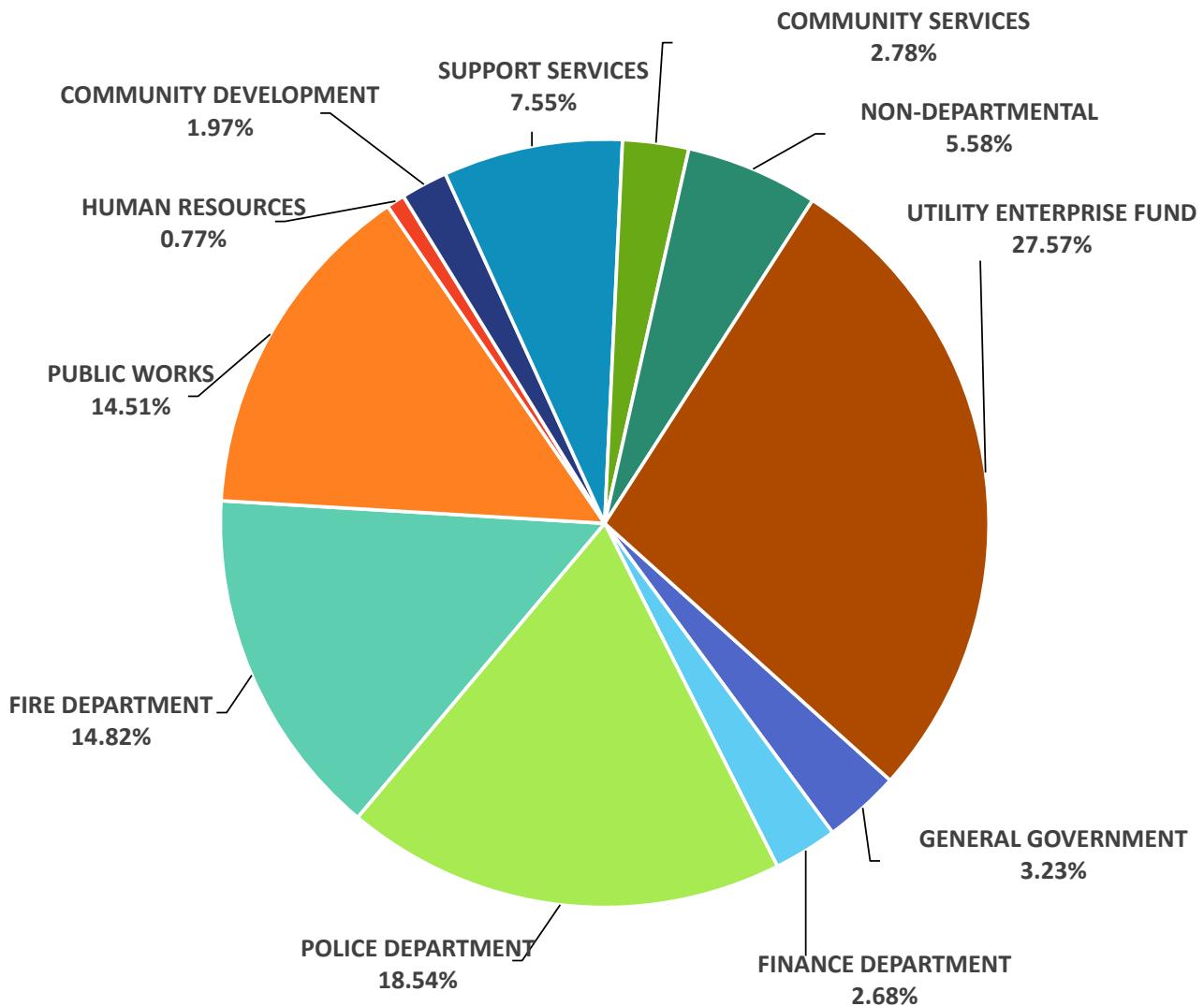


BUDGET SUMMARY - ESTIMATED REVENUES BY PERCENTAGE GENERAL FUND AND UTILITY ENTERPRISE FUND





BUDGET SUMMARY - ESTIMATED EXPENDITURES BY PERCENTAGE GENERAL FUND AND UTILITY ENTERPRISE FUND





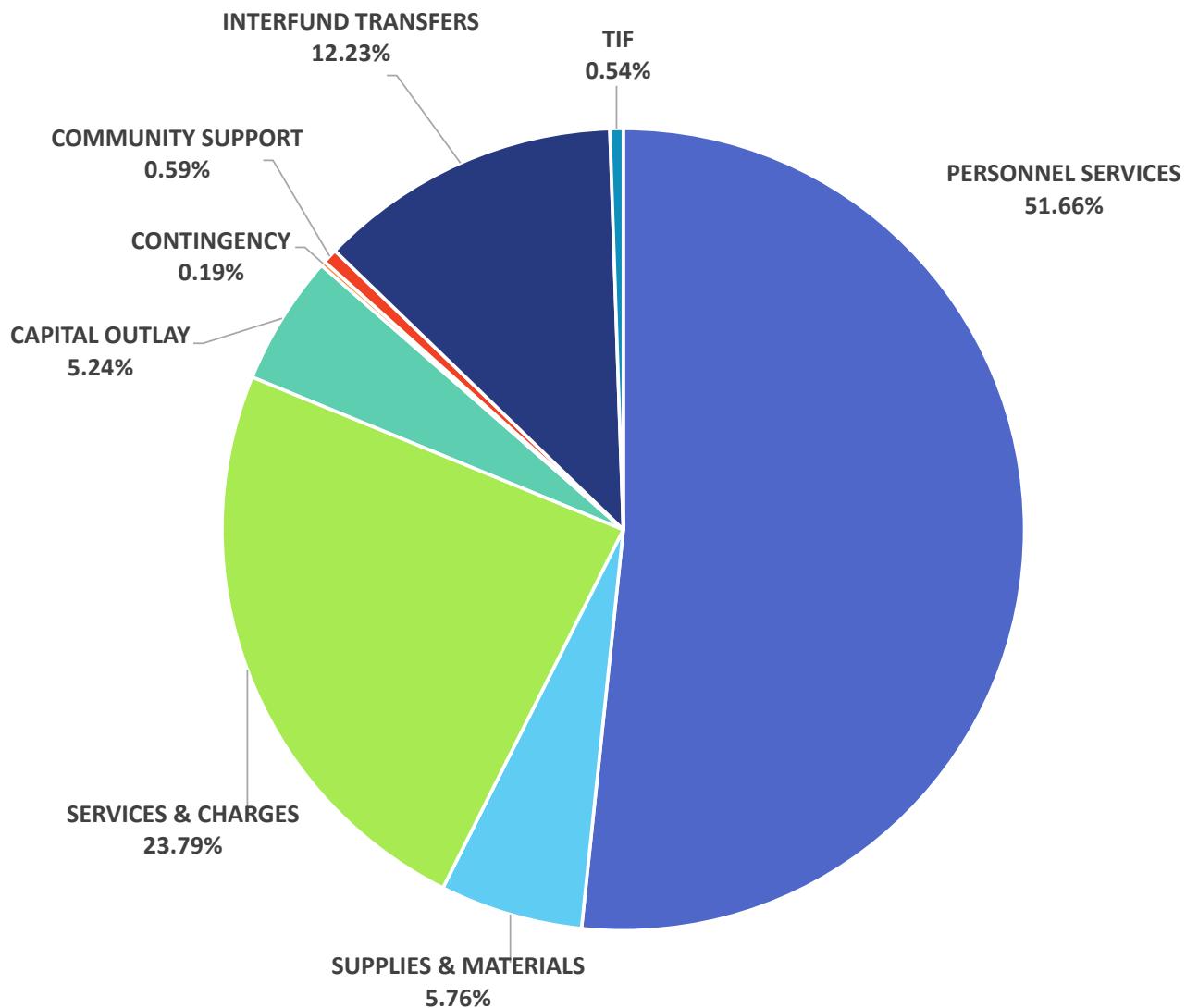
BUDGET SUMMARY - ESTIMATED EXPENDITURES BY CLASSIFICATION GENERAL FUND AND UTILITY ENTERPRISE FUND

2023 BUDGET

PERSONNEL SERVICES	\$18,034,530
SUPPLIES & MATERIALS	2,010,387
SERVICES & CHARGES	8,304,579
CAPITAL OUTLAY	1,828,052
CONTINGENCY	66,552
COMMUNITY SUPPORT	207,440
INTERFUND TRANSFERS	4,269,596
TIF	187,127
TOTAL	\$34,908,263



BUDGET SUMMARY - ESTIMATED EXPENDITURES BY % CLASSIFICATION GENERAL FUND AND WATER & SEWER ENTERPRISE FUND





GENERAL FUND

The General Fund is utilized to pay for core City services. The following departments provide services directly to citizens or provide support services to the departments:

- **General Government** includes Legislative, City Attorney, Administration, Main Street, Memorial City Hall, and Tourism & Economic Development
- **Finance** includes Accounting, Payroll, City Secretary/Records Management, Municipal Court, and Procurement
- **Public Safety** includes Police and Fire
- **Public Works** includes Administration, Streets, and Sanitation
- **Human Resources**
- **Community Development** includes Planning & Zoning, Building Permits & Inspections, Code Enforcement, and Health Inspections
- **Support Services** includes Administration, Information Technology, Parks & Recreation, Facilities Management, Arena, Oaklawn Golf Course, and Emergency Management
- **Community Services** includes Convention & Community Center, Library, Communications & Community Engagement
- **Non-departmental**
- **Annual Allocations**
- **Capital Outlay**

The revenue to pay for these services comes primarily from sales tax, fees and property tax, but also includes licenses and permits, fines and other various sources.

This section of the budget includes the following:

- Property tax information including the tax rate and collection schedule, 20-year property rate analysis, and analysis of property valuations for the previous 10 years
- General Fund estimated revenues
- General Fund estimated expenditures
- General Fund detailed line-item departmental budgets



BUDGET SUMMARY - ESTIMATED REVENUE & EXPENDITURE GENERAL FUND

2023 BUDGET

ESTIMATED REVENUE	\$25,284,725
FUNDS AVAILABLE FOR APPROPRIATIONS	\$25,284,725
<hr/>	
ESTIMATED EXPENDITURES	
GENERAL GOVERNMENT	\$1,126,437
FINANCE DEPARTMENT	936,358
POLICE DEPARTMENT	6,472,760
FIRE DEPARTMENT	5,173,207
PUBLIC WORKS	5,066,074
HUMAN RESOURCES	269,274
COMMUNITY DEVELOPMENT	687,710
SUPPORT SERVICES	2,636,164
COMMUNITY SERVICES	969,438
NON-DEPARTMENTAL	1,947,303
EXPENDITURES TOTAL	\$25,284,725
ESTIMATED EXCESS REVENUE OVER EXPENDITURES	\$0



ESTIMATED REVENUES - GENERAL FUND

	ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
TAXES					
PROPERTY TAXES-CURRENT	\$5,034,515	\$4,564,023	\$2,408,855	\$4,878,150	\$5,704,230
PROPERTY TAXES-DELINQUENT	365,881	185,000	106,189	235,120	270,500
PROP TAXES-PENALTY/INTEREST	142,664	100,000	101,415	118,000	120,000
SALES TAX	5,244,000	4,563,243	2,811,023	4,935,147	5,700,000
FRANCHISE TAX ELECTRICAL	658,942	640,000	152,429	640,000	640,000
FRANCHISE TAX GAS	128,323	142,200	56,226	200,000	200,000
FRANCHISE TAX TELEPHONE	84,546	130,000	79,279	120,000	83,400
FRANCHISE TAX CABLE TV	60,627	95,000	0	80,000	76,000
SALES TAX-PROPERTY TAX REDUCE	2,622,000	2,281,621	1,405,511	2,547,256	2,800,000
TAXES SUBTOTAL	\$14,341,498	\$12,701,087	\$7,120,928	\$13,753,673	\$15,594,130
LICENSES & PERMITS					
BUILDING PERMITS	\$145,793	\$132,750	\$190,733	\$130,000	\$345,000
ELECTRICAL PERMITS	13,566	21,870	10,439	22,500	27,000
LIQUOR PERMITS	3,890	4,900	790	4,900	4,000
PLUMBING PERMITS	14,824	20,880	10,325	21,000	25,000
OTHER LICENSES/PERMITS	3,623	3,500	1,810	4,500	3,000
ITINERATE VENDOR PERMIT	0	100	190	100	200
BURNING PERMITS	15,447	11,000	5,750	11,000	11,000
LICENSES & PERMITS SUBTOTAL	\$197,143	\$195,000	\$220,037	\$194,000	\$415,200
INTERGOVERNMENTAL REVENUE					
COUNTY-LIBRARY	\$73,951	\$69,460	\$36,459	\$69,460	\$69,460
COUNTY-AMBULANCE AID	7,675	7,675	3,198	7,675	7,675
COUNTY-CHILD SAFETY FEE	0	0	0	0	31,000
MIXED BEVERAGE - STATE	27,595	30,000	17,286	30,000	36,000
COUNTY-ANIMAL CONTROL	39,100	59,100	16,292	59,100	39,100
INTERGOVERNMENTAL REVENUE SUBTOTAL	\$148,321	\$166,235	\$73,234	\$166,235	\$183,235
FEES					
DEVELOPMENT FEES	\$4,661	\$6,000	\$3,175	\$6,000	\$6,350
LOT CUTTING PROCEEDS	3,144	8,200	50	8,200	5,000
RECORD DUPLICATION FEES	8,835	6,500	4,365	6,500	8,500
TAXABLE RECORD DUPLICATION FEE	5,546	2,800	3,108	2,800	6,300
EMERG SERV DIST CONTRACTS-AMBULANCE	1,377,452	1,250,000	766,908	1,250,000	1,400,000
SUPPLEMENTAL AMB FEES (TASPP)	257,951	135,000	0	135,000	74,674
SPECIAL RESPONSE FEES	6,876	11,000	14,942	11,000	18,000
FIRE ALARM/SPRINKLER SYSTEM	0	0	400	0	1,500
DRIVEWAY/CULVERT FEES	5,232	1,000	4,822	1,000	6,000
REFUSE COLLECTION FEES	3,348,599	3,341,300	1,737,031	3,341,300	3,577,752
CONVENIENCE STATION FEES	36,991	30,000	16,654	30,000	37,000
ANIMAL SHELTER FEES	763	2,500	80	2,500	200
ANIMAL ADOPTION FEE	2,493	2,500	2,864	2,500	5,000
BURGLAR ALARM FEE	10,955	5,500	250	3,371	10,000
05/04/23					21



ESTIMATED REVENUES - GENERAL FUND

	ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
WRECKER LICENSE & INSPECT. FEE	8,180	8,080	0	8,080	10,000
FOOD HANDLERS FEES	76,741	86,000	26,875	86,000	45,000
MAIN STREET EVENTS	350	86,000	86,000	0	3,000
COMMUNITY CENTER FEES	15,395	17,500	10,090	17,500	20,000
ATHLETIC FIELD FEES	2,985	10,000	800	10,000	5,000
RENTALS	33,214	31,475	11,254	31,475	13,800
CONVENTION CENTER FEES	44,632	95,000	28,707	95,000	56,000
MEMORIAL CITY HALL RENTAL/TICKETS	10,086	68,300	75,693	68,300	150,000
CONCESSION FEES	3,582	1,000	2,097	1,000	4,500
LIBRARY ROOM RENTAL FEES	650	650	255	650	600
WEISMAN BLDG TENANT RENT	13,980	17,782	6,270	17,782	22,500
CHAMBER RENT OF BDC	3,600	3,600	1,500	3,600	5,000
COVERED ARENA FEES	55,625	85,000	25,650	85,000	60,000
GOLF COURSE FEES	130,694	150,000	76,933	150,000	150,000
LIBRARY FINES	2,184	6,000	2,295	6,000	6,000
FEES SUBTOTAL	\$5,471,397	\$5,468,687	\$2,909,069	\$5,380,558	\$5,707,676
FINES & FORFEITURES					
FINES & FORFEITURES	\$294,126	\$500,000	\$171,930	\$500,000	\$448,650
FINES & FORFEITURES SUBTOTAL	\$294,126	\$500,000	\$171,930	\$500,000	\$448,650
MISCELLANEOUS REVENUE					
INTEREST EARNED	\$16,415	\$70,000	\$15,107	\$70,000	\$18,000
INDUSTRIAL DISTRICT AGREEMENT	0	204,224	74,842	204,224	108,550
MEDCO SVS AGREEMENT	4,800	4,800	2,400	4,800	4,800
SALE OF ASSETS	4,360	10,000	0	10,000	10,000
SALE OF PROPERTY	2,747	0	0	0	0
REBATES	122	0	2,003	55,000	3,000
MISCELLANEOUS	29,942	55,000	1,040	0	0
DONATIONS/CONTRIBUTIONS-GENERAL	3,536	0	1,300	0	5,000
DONATIONS/CONTRIBUTIONS-SPECIFIC	76,216	0	15,000	0	0
OIL & GAS ROYALTIES	1,357	1,392	957	1,392	1,500
RECOVERED COSTS	0	0	0	0	5,000
DONATIONS MCH EVENT	6,090	0	0	0	0
SEASONAL REVENUE	1,250	0	0	0	0
SALE OF MCH BENCHES	350	0	0	0	0
GOLF PRO SHOP PROCEEDS	0	0	0	0	10,000
MISCELLANEOUS REVENUE SUBTOTAL	\$147,186	\$345,416	\$112,649	\$345,416	\$165,850
INTERFUND TRANSFERS					
INTERFUND TRANSFER - POLICE SPEC PRO	\$0	\$60,000	\$60,254	\$60,000	\$0
INTERFUND TRANSFER - HOT FOR MCH, CULTURAL	299,217	299,217	85,018	135,362	300,608
INTERFUND TRANSFER - DEBT SERVICE	0	0	300,608	300,608	0
INTERFUND TRANSFER - W&S	1,613,530	1,613,530	1,858,709	1,858,709	1,499,376
INTERFUND TRANSFER - GF RESERVES, PW	0	0	280,000	280,000	0
05/04/23					22

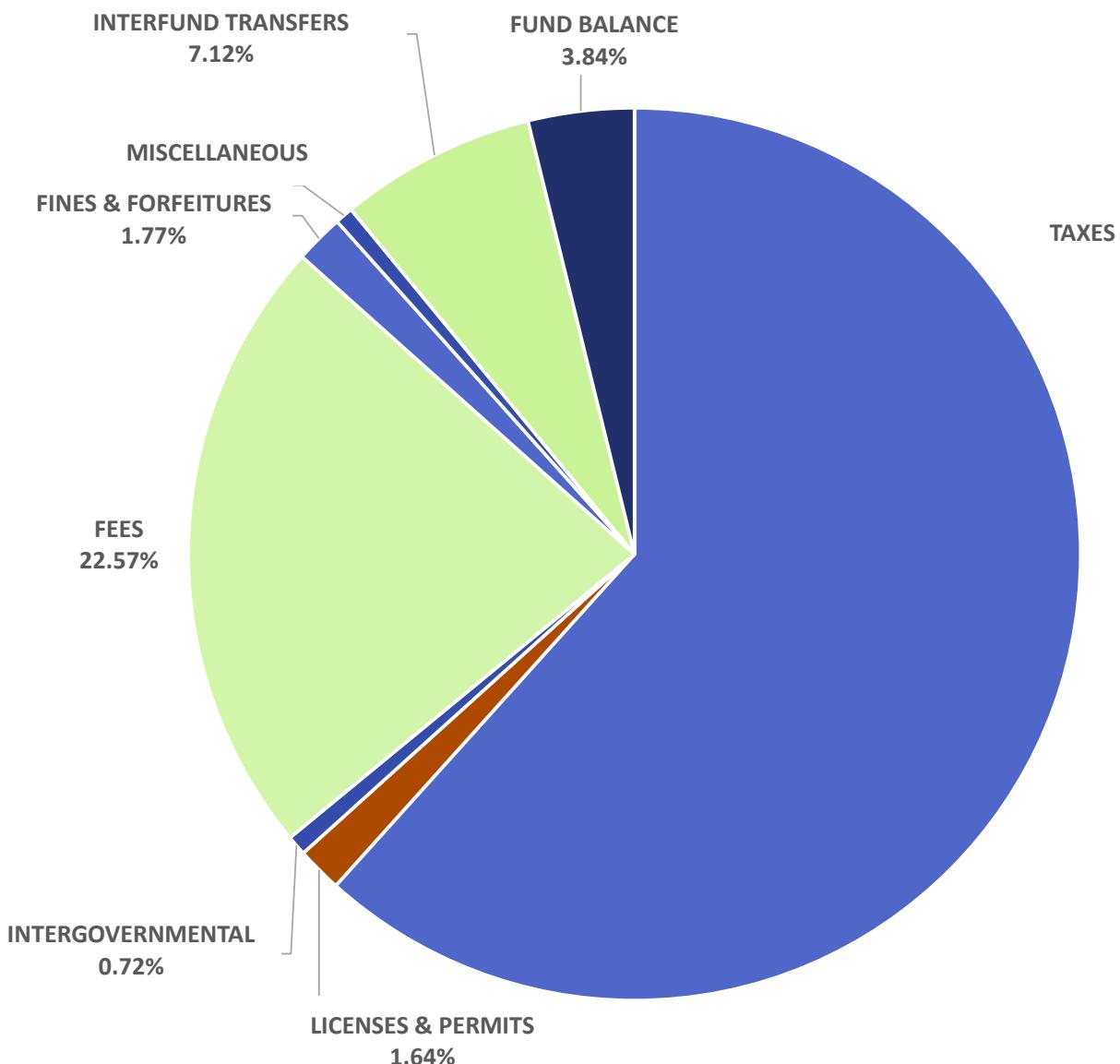


ESTIMATED REVENUES - GENERAL FUND

	ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
INTERFUND TRANSFERS SUBTOTAL	\$1,912,747	\$1,972,747	\$2,584,589	\$2,634,679	\$1,799,984
FUND BALANCE					
GENERAL FUND	\$0	\$0	\$375,000	\$0	\$970,000
FUND BALANCE SUBTOTAL	\$0	\$0	\$375,000	\$0	\$970,000
GRAND TOTAL	\$22,512,417	\$21,349,172	\$13,567,437	\$22,974,561	\$25,284,725



ESTIMATED REVENUE BY PERCENT GENERAL FUND





ESTIMATED EXPENDITURES - GENERAL FUND

	ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
GENERAL GOVERNMENT					
LEGISLATIVE	\$38,476	\$37,658	\$11,523	\$45,658	\$33,158
CITY ATTORNEY	106,279	108,861	62,684	98,000	98,000
ADMINISTRATION	242,775	242,879	86,067	244,841	368,924
MAIN STREET	83,911	83,957	44,158	148,356	170,755
MEMORIAL CITY HALL	179,819	181,191	131,950	268,807	340,635
TOURISM & ECONOMIC DEVELOPMENT	0	0	0	91,460	114,965
GENERAL GOVERNMENT SUBTOTAL	\$651,260	\$654,546	\$336,382	\$897,122	\$1,126,437
FINANCE DEPARTMENT					
FINANCE	\$237,433	\$247,246	\$109,448	\$301,084	\$486,425
CITY SECRETARY	68,161	77,491	37,243	78,452	95,899
MUNICIPAL COURT	196,675	204,266	108,140	248,060	282,121
PURCHASING	1,290	2,640	18,868	69,599	71,913
FINANCE SUBTOTAL	\$503,559	\$531,643	\$273,700	\$697,195	\$936,358
POLICE DEPARTMENT					
SPECIAL SERVICES	\$997,687	\$1,056,781	\$595,894	\$1,325,860	\$1,417,844
PARTOL	2,577,541	2,808,559	1,624,928	3,612,640	3,415,511
CRIMINAL INVESTIGATION	1,106,073	1,106,073	625,067	1,254,230	1,411,851
ANIMAL SERVICES	141,207	144,463	90,719	192,284	227,554
POLICE SUBTOTAL	\$4,822,508	\$5,115,876	\$2,936,608	\$6,385,014	\$6,472,760
FIRE DEPARTMENT					
FIRE PREVENTION	\$147,627	\$150,692	\$102,659	\$200,850	\$223,277
FIRE SUPPRESSION	2,470,105	2,495,982	1,498,131	2,900,573	2,884,343
EMERGENCY MEDICAL SERVICES	1,559,968	1,601,843	801,829	1,991,534	2,065,587
FIRE SUBTOTAL	\$4,177,700	\$4,248,517	\$2,402,619	\$5,092,957	\$5,173,207
PUBLIC WORKS					
ADMINISTRATION	\$0	\$0	\$1,363	\$42,632	\$179,565
STREETS/DRAINAGE	2,742,640	3,267,389	577,966	2,387,518	1,934,517
SANITATION	2,844,709	2,866,576	1,047,454	2,869,176	2,951,993
PUBLIC WORKS SUBTOTAL	\$5,587,349	\$6,133,965	\$1,626,783	\$5,299,326	\$5,066,074
HUMAN RESOURCES	\$151,037	\$151,376	\$93,971	\$209,868	\$269,274

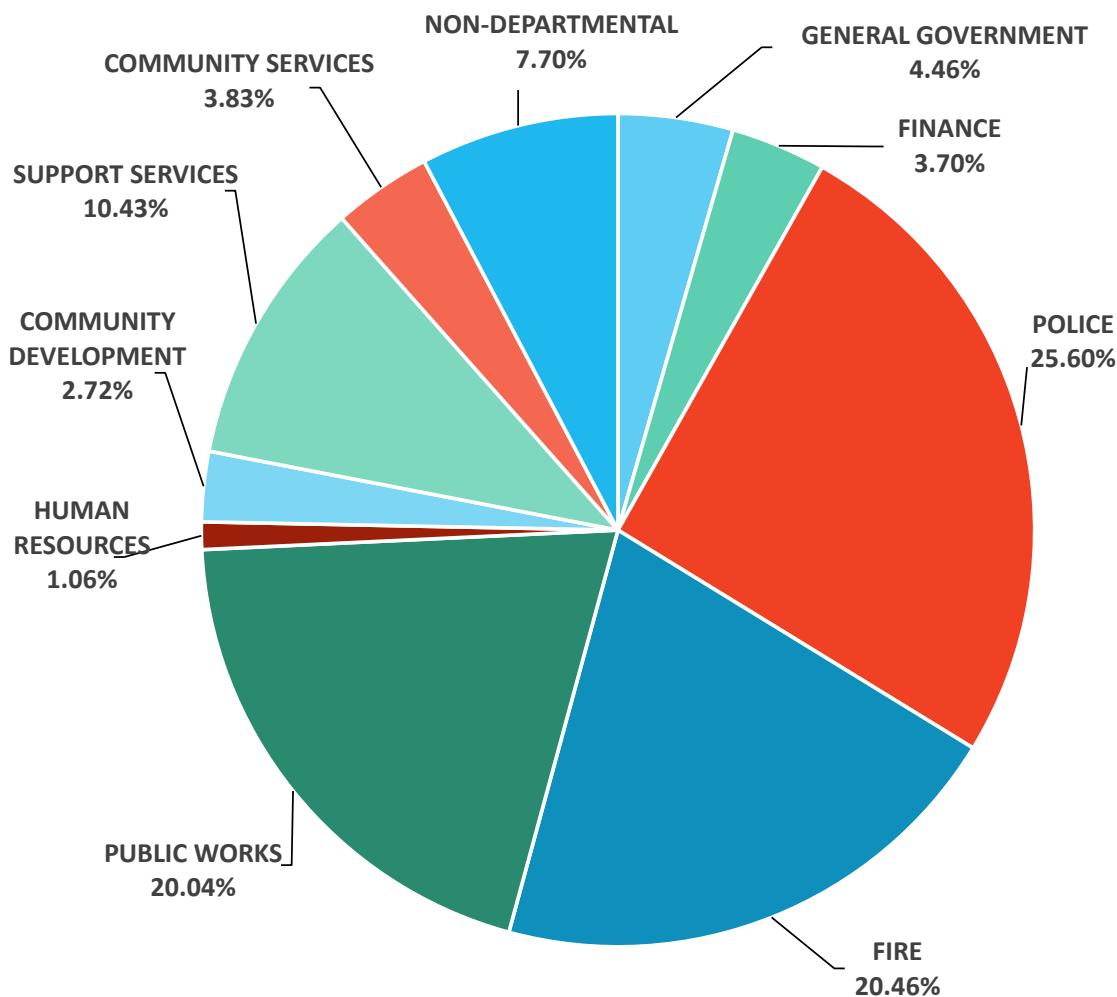


ESTIMATED EXPENDITURES - GENERAL FUND

	ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
COMMUNITY DEVELOPMENT					
PLANNING	\$221,287	\$364,198	\$105,914	\$403,777	\$359,077
BUILDING PERMITS & INSPECTIONS	142,455	142,592	89,090	152,969	169,557
CODE ENFORCEMENT	26,710	104,526	19,597	87,696	79,753
HEALTH	43,437	46,819	24,503	55,672	79,323
COMMUNITY DEVELOPMENT SUBTOTAL	\$433,889	\$658,135	\$239,104	\$700,114	\$687,710
SUPPORT SERVICES					
ADMINISTRATION	-\$445	\$0	\$30,986	\$0	\$244,134
INFORMATION TECHNOLOGY	326,304	338,447	115,403	439,834	335,668
FACILITIES MANAGEMENT	528,055	529,092	348,871	597,146	629,772
PARKS	537,649	668,964	313,455	940,565	921,888
ARENA	149,031	184,880	69,282	236,509	227,789
GOLF COURSE	165,211	185,537	81,675	200,850	256,098
EMERGENCY MANAGEMENT	18,001	19,541	21,674	\$21,250	20,815
SUPPORT SERVICES SUBTOTAL	\$1,723,806	\$1,926,461	\$981,346	\$2,436,154	\$2,636,164
COMMUNITY SERVICES					
CONVENTION CENTER/COMMUNITY CENTERS	\$172,433	\$200,617	\$130,278	\$407,993	\$310,071
LIBRARY	483,886	500,672	281,023	569,983	594,903
ADMINISTRATION & COMMUNICATIONS	18,008	25,649	13,256	31,185	64,463
COMMUNITY SERVICES SUBTOTAL	\$674,327	\$726,938	\$424,557	\$1,009,160	\$969,438
NON-DEPARTMENTAL					
NON-DEPARTMENTAL	\$2,160,920	\$2,237,024	\$698,414	\$501,464	\$847,647
ANNUAL ALLOCATIONS	459,850	551,438	426,478	486,510	1,099,656
NON DEPARTMENTAL SUBTOTAL	\$2,620,770	\$2,788,462	\$1,124,892	\$987,974	\$1,947,303
GRAND TOTAL	\$21,195,167	\$22,784,544	\$10,345,990	\$23,505,016	\$25,284,725



ESTIMATED EXPENDITURES BY PERCENT GENERAL FUND





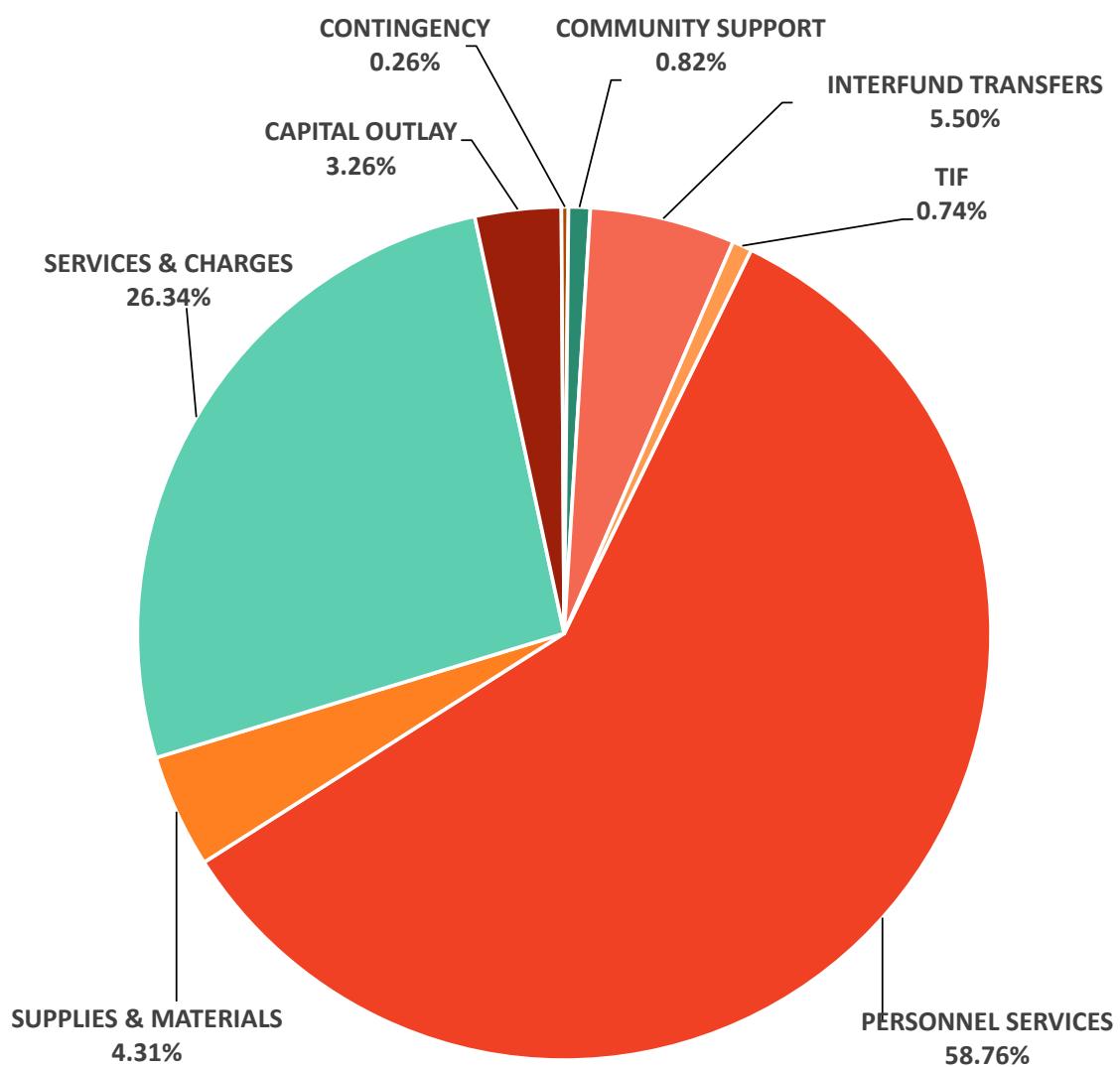
SUMMARY OF ESTIMATED EXPENDITURES BY CLASSIFICATION GENERAL FUND

2022 BUDGET

PERSONNEL SERVICES	\$14,858,052
SUPPLIES & MATERIALS	1,089,037
SERVICES & CHARGES	\$6,660,316
CAPITAL OUTLAY	825,182
DEBT SERVICE	\$0
CONTINGENCY	66,552
COMMUNITY SUPPORT	\$207,440
INTERFUND TRANSFERS	1,391,019
TIF	\$187,127
TOTAL	\$25,284,725



ESTIMATED EXPENDITURES BY CLASSIFICATION PERCENT GENERAL FUND





GENERAL FUND RESERVE CALCUALTION 2023

UNCOMMITTED RESERVES (Per 12/31/2021 Audit)	\$ 8,227,655
2022 BUDGET AMENDMENTS	
Increase Reserves	\$ -
Decrease Reserves	<u>375,000</u>
	<u>\$ (375,000)</u>
NET UNCOMMITTED RESERVES	<u>\$7,852,655</u>
2022 BUDGET (As Adopted)	\$ 23,109,651
RESERVES TO BE MAINTAINED	
(100% of the amount necessary to fund 3 months operations based on the 2022 budget)	\$ 5,777,413
RESERVES OVER (UNDER) MINIMUM REQUIRED	
Resolution R-02-02 requires maintaining operating reserves equal to 3-months operating expenses based on the prior year's budget expenditures	<u>\$ 2,075,242</u>



DEPARTMENTAL BUDGETS

The Departmental Budgets are line-item budgets. The Departmental Budgets provide budgeted amounts by categories of expenditures. Departmental budgets are divided into divisions within each department. The departments and divisions in this section of the Budget are as follows:

GENERAL GOVERNMENT

- Legislative
- City Attorney
- Administration
- Main Street
- Memorial City Hall
- Tourism & Economic Development

FINANCE

- Finance
- Payroll
- City Secretary/Records Management
- Municipal Court
- Procurement

POLICE

- Special Services
- Patrol
- Criminal Investigation
- Animal Control

FIRE

- Fire Prevention
- Fire Suppression
- Emergency Medical Services

PUBLIC WORKS

- Administration
- Streets/Drainage
- Sanitation

HUMAN RESOURCES

COMMUNITY DEVELOPMENT

- Planning
- Building Permits & Inspections
- Code Enforcement
- Health Inspections

SUPPORT SERVICES

- Administration
- Information Technology
- Facilities Management
- Parks & Recreation
- Arena
- Golf Course
- Emergency Management

COMMUNITY SERVICES

- Convention Center/Community Centers
- Library
- Administration/Communications

NON-DEPARTMENTAL

- Non-Departmental
- Annual Allocations



GENERAL GOVERNMENT

Within the General Government budget are line-item budgets for several functions that provide various services to citizens and City departments.

LEGISLATIVE

The Legislative budget funds the costs of elections for the City Council and other costs incurred by or on behalf of the City Council.

CITY ATTORNEY

The City Attorney budget funds the cost of legal services provided to the City. The City Council contracts for the services of a City Attorney.

ADMINISTRATION

The Administration budget funds the operation of the City Manager's office. The City Manager is the administrative head of the City and is responsible for the day to day administration of the City. The City Manager carries out the policies and directives of the City Council. The City Manager ensures that City ordinances, resolutions and regulations are enforced. The City Manager oversees the delivery of services and supervises all departments. The City Manager recommends measures and actions to the Council necessary for the operation of the City and delivery of services. The City Manager is the budget officer for the City.

MAIN STREET

The Main Street program was established in 1982 by the Marshall City Council to provide support for the historic preservation, economic revitalization and promotion of downtown Marshall, Texas. The Main Street program manager commits to creating meaningful improvements to downtowns using preservation-based economic development and community revitalization through the Main Street Approach™. The Main Street Approach™ is centered on the economic development strategies known as Four Points: Economic Vitality, Design, Promotion, and Organization.

MEMORIAL CITY HALL PERFORMANCE CENTER

Memorial City Hall is the premier event venue in Marshall nestled in Historic Downtown. The 1920s-era performance center, exhibit gallery and meeting space includes 550-seat auditorium space, an exhibit area for a permanent installation from the Harrison County Historical Museum, various spaces for temporary art or other exhibits and a 1,400 square-foot meeting or banquet space with a kitchen.



ECONOMIC DEVELOPMENT

Marshall's economic well-being and quality of life are dependent on the success of local and regional businesses. The Economic Development Department is responsible for developing and recruiting businesses, driving employees, and ensuring a high quality of life for residents. The purpose of Economic Development is to prepare the community for success before it arrives.



**General Fund
General Government
Legislative**

GENERAL GOVERNMENT - LEGISLATIVE

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0303-01-01	CODIFICATION	\$4,288	\$4,808	\$0	\$4,808	\$4,200
01-0305-01-01	PROFESSIONAL SERVICES	28,500	28,500	0	0	0
01-0307-01-01	TELEPHONE-INTERNET SERVICE	3,977	2,371	1,824	4,700	4,700
01-0312-01-01	GENERAL ADVERTISING	0	0	2,320	4,000	4,000
01-0313-01-01	RETREAT	0	0	0	12,500	0
01-0315-01-01	ELECTION CONTRACT FEES	0	0	6,687	11,000	7,500
01-0324-01-01	PRINTING & REPRODUCTION	92	150	0	150	150
01-0345-01-01	CONFERENCE & TRAINING	0	0	0	7,000	11,208
01-0346-01-01	DUES & SUBSCRIPTION	490	700	534	700	700
01-0347-01-01	MISCELLANEOUS	1,129	1,129	159	800	700
EXPENDITURES TOTAL		\$38,476	\$37,658	\$11,523	\$45,658	\$33,158



**General Fund
General Government
City Attorney**

GENERAL GOVERNMENT - CITY ATTORNEY

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0258-01-03	CONTRACTOR'S REIMB EXP	\$0	\$0	\$0	\$0	\$1,000
01-0305-01-03	PROFESSIONAL SERVICES	1,705	4,286	990	36,000	36,000
01-0316-01-03	CONTRACTED SERVICES	99,588	99,588	59,990	60,000	60,000
01-0346-01-03	DUES AND SUBSCRIPTION	4,986	4,987	1,704	2,000	1,000
EXPENDITURES TOTAL		\$106,279	\$108,861	\$62,684	\$98,000	\$98,000



**General Fund
General Government
Administration**

GENERAL GOVERNMENT - ADMINISTRATION

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	2022	2023
01-0101-01-04	SALARIES-OFFICIAL & ADMIN	\$113,298	\$113,298	\$18,690	\$87,551	\$155,002
01-0106-01-04	SALARIES-OFFICE & CLERICAL	72,388	72,388	17,612	68,848	38,480
01-0111-01-04	SALARIES-LONGEVITY	208	208	0	216	144
01-0114-01-04	UNEMPLOYMENT INSURANCE	0	0	0	378	22
01-0122-01-04	TMRS	32,093	32,093	5,854	24,795	33,352
01-0123-01-04	LIFE INSURANCE	0	0	0	16	42
01-0124-01-04	HEALTH INSURANCE	0	0	903	12,999	14,906
01-0125-01-04	DENTAL INSURANCE	0	0	27	394	595
01-0133-01-04	FICA	11,972	11,972	3,027	11,730	15,730
01-0134-01-04	WORKER'S COMPENSATION	412	412	273	364	350
01-0162-01-04	H.S.A.	166	166	29	0	0
01-0172-01-04	MOVING ALLOWANCE	0	0	5,000	0	0
01-0176-01-04	CAR ALLOWANCE	5,400	5,400	1,184	3,000	12,000
01-0201-01-04	OFFICE SUPPLIES	893	1,000	242	800	700
01-0304-01-04	TELEPHONE-CELLULAR	494	494	2,232	0	1300
01-0305-01-04	PROFESSIONAL SERVICES	723	723	24,012	0	21,500
01-0323-01-04	LEASE/MAINTENANCE AGREEMENTS	640	640	0	0	0
01-0324-01-04	PRINTING & REPRODUCTION	3,472	3,472	2,976	2,500	2,500
01-0345-01-04	CONFERENCE AND TRAINING	234	234	0	750	2,250
01-0346-01-04	DUES & SUBSCRIPTION	198	198	480	500	2,500
01-0347-01-04	MISCELLANEOUS	184	184	13	0	0
01-0350-01-04	FURNITURE & FIXTURES	0	0	749	0	1,000
01-0720-01-04	CONTINGENCY	0	0	0	30,000	66,552
EXPENDITURES TOTAL		\$242,775	\$242,879	\$83,304	\$244,841	\$368,924



**General Fund
General Government
Main Street**

GENERAL GOVERNMENT - MAIN STREET

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0102-01-05	SALARIES-PROFESSIONAL	\$32,368	\$32,368	\$11,141	\$49,554	\$52,000
01-0108-01-05	SALARIES-SERVICE MAINTENANCE	18,358	18,358	13,920	28,709	30,056
01-0109-01-05	SALARIES-OVERTIME	1,916	1,916	710	0	2,000
01-0111-01-05	SALARIES-LONGEVITY	0	0	0	48	192
01-0114-01-05	UNEMPLOYMENT INSURANCE	0	0	0	504	22
01-0122-01-05	TMRS	9,025	9,025	4,232	13,060	14,152
01-0123-01-05	LIFE INSURANCE	0	0	0	21	42
01-0124-01-05	HEALTH INSURANCE	0	0	4,304	17,332	14,906
01-0125-01-05	DENTAL INSURANCE	0	0	130	525	595
01-0133-01-05	FICA	3,827	3,827	1,981	6,181	6,674
01-0134-01-05	WORKMEN'S COMPENSATION	109	109	83	172	567
01-0175-01-05	PHONE ALLOWANCE	0	0	0	0	600
01-0176-01-05	CAR ALLOWANCE	1,709	1,709	400	2,400	2,400
01-0201-01-05	OFFICE SUPPLIES	972	972	138	500	500
01-0204-01-05	JANITORIAL SUPPLIES	0	0	0	3,500	3,500
01-0205-01-05	FUEL,OIL, & LUBE	80	80	530	1,800	1,800
01-0208-01-05	FOOD & BEVERAGE SUPPLIES	0	0	658	1,000	1,000
01-0210-01-05	SIGN SUPPLIES	0	0	654	1,200	1,500
01-0213-01-05	MOTOR VEHICLE-SUPPLIES	0	0	338	702	1,200
01-0217-01-05	OTHER SUPPLIES	1,048	1,094	124	5,000	5,000
01-0218-01-05	SMALL TOOLS & MINOR EQUIPMENT	0	0	22	2,500	2,500
01-0227-01-05	PRINTING SUPPLIES	0	0	0	250	250
01-0231-01-05	VOLUNTEER SUPPLIES	0	0	0	2,500	2,200
01-0232-01-05	COMMUNITY OUTREACH SUPPLIES	0	0	833	1,800	2,500
01-0304-01-05	TELEPHONE-CELLULAR	533	533	241	500	600
01-0316-01-05	CONTRACTED SERVICES	0	0	1,354	2,398	10,000
01-0324-01-05	PRINTING & REPRODUCTION	0	0	0	1,000	1,000
01-0345-01-05	CONFERENCE AND TRAINING	744	744	1,661	1,500	3,000
01-0346-01-05	DUES & SUBSCRIPTIONS	3,043	3,043	535	1,200	2000
01-0364-01-05	REPAIR & MAINTENANCE GROUNDS	6,363	6,363	169	2,500	5000
01-0373-01-05	PROMOTION/MARKETING	3,816	3,816	0	0	3000
	EXPENDITURES TOTAL	\$83,911	\$83,957	\$44,158	\$148,356	\$170,755



**General Fund
General Government
Memorial City Hall**

GENERAL GOVERNMENT - MEMORIAL CITY HALL

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0102-01-06	SALARIES-PROFESSIONAL	\$57,588	\$57,587	\$28,421	\$58,682	\$61,381
01-0109-01-06	SALARIES-OVERTIME	0	0	0	0	1,800
01-0110-01-06	SALARIES-PART/TIME HOURLY	16,814	16,814	8,494	17,774	18,420
01-0111-01-06	SALARIES-LONGEVITY	144	144	0	144	192
01-0114-01-06	UNEMPLOYMENT INSURANCE	0	0	0	252	33
01-0122-01-06	TMRS	9,584	9,584	4,595	9,237	9,987
01-0123-01-06	LIFE INSURANCE	0	0	0	11	21
01-0124-01-06	HEALTH INSURANCE	0	0	2,166	8,666	7,453
01-0125-01-06	DENTAL INSURANCE	0	0	65	263	297
01-0133-01-06	FICA	5,701	5,701	2,791	5,265	6,257
01-0134-01-06	WORKMEN'S COMPENSATION	151	151	123	163	181
01-0201-01-06	OFFICE SUPPLIES	2,078	2,610	1,014	2,000	2,000
01-0204-01-06	JANITORIAL SUPPLIES	0	0	1,000	2,000	3,000
01-0206-01-06	CLOTHING & BOOTS	0	0	0	350	350
01-0217-01-06	OTHER SUPPLIES	830	900	0	850	2,000
01-0218-01-06	SMALL TOOLS & MINOR EQUIPMENT	0	0	0	0	2,000
01-0316-01-06	CONTRACTED SERVICES-ARTISTS	0	0	56,879	63,900	96,500
01-0322-01-06	SERVICE AGREEMENT	0	0	60	6,500	4,262
01-0323-01-06	LEASE/MAINTENANCE AGREEMENTS	799	799	1989	7,000	7,000
01-0340-01-06	REPAIR & MAINTENANCE BUILDINGS	0	0	411	8,000	8,000
01-0345-01-06	CONFERENCE AND TRAINING	2,102	2,102	1,345	4,000	5,000
01-0346-01-06	DUES & SUBSCRIPTIONS	1,650	1,649	0	3,000	3,000
01-0347-01-06	MISCELLANEOUS	1,511	1,600	0	1,000	0
01-0364-01-06	REPAIR & MAINTENANCE GROUNDS	488	488	0	2,000	2,000
01-0373-01-06	PROMOTION/MARKETING	71,655	72,338	22,597	61,250	55,000
01-0421-01-06	COMPUTER REPLACEMENT	0	0	0	2,500	2,500
01-0426-01-06	FURNITURE & FIXTURES	0	0	0	2,000	2,000
01-0490-01-06	NON DEPRECIABLE CAPITAL ITEMS	8,724	8,724	0	2,000	0
01-0497-01-06	PRODUCTION COSTS	0	0	0	0	40,000
	EXPENDITURES TOTAL	\$179,819	\$181,191	\$131,950	\$268,807	\$340,635



General Fund
General Government
Tourism and Economic Development

GENERAL GOVERNMENT - TOURISM & ECONOMIC DEVELOPMENT

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0101-01-09	SALARIES-OFFICIAL & ADMIN	\$0	\$0	\$0	\$91,460	\$26,541
01-0111-01-09	SALARIES-LONGEVITY	0	0	0	0	19
01-0114-01-09	UNEMPLOYMENT INSURANCE	0	0	0	0	4
01-0122-01-09	TMRS	0	0	0	0	4,658
01-0123-01-09	LIFE INSURANCE	0	0	0	0	8
01-0124-01-09	HEALTH INSURANCE	0	0	0	0	2,981
01-0125-01-09	DENTAL INSURANCE	0	0	0	0	119
01-0133-01-09	FICA	0	0	0	0	2,197
01-0134-01-09	WORKER'S COMPENSATION	0	0	0	0	49
01-0162-01-09	H.S.A.	0	0	0	0	0
01-0176-01-09	CAR ALLOWANCE	0	0	0	0	2,160
01-0201-01-09	OFFICE SUPPLIES	0	0	0	0	2,528
01-0304-01-09	TELEPHONE-CELLULAR	0	0	0	0	780
01-0305-01-09	PROFESSIONAL SERVICES	0	0	0	0	41,220
01-0310-01-09	POSTAGE & FREIGHT	0	0	0	0	1,500
01-0323-01-09	LEASE/MAINTENANCE AGREEMENTS	0	0	0	0	1,200
01-0324-01-09	PRINTING & REPRODUCTION	0	0	0	0	5,000
01-0345-01-09	CONFERENCE & TRAINING	0	0	0	0	5,000
01-0346-01-09	DUES & SUBSCRIPTION	0	0	0	0	5,000
01-0347-01-09	MISCELLANEOUS	0	0	0	0	1,000
01-0373-01-09	PROMOTION/MARKETING	0	0	0	0	8,000
01-0426-01-09	FURNITURE & FIXTURES	0	0	0	0	5,000
EXPENDITURES TOTAL		\$0	\$0	\$0	\$91,460	\$114,965



FINANCE DEPARTMENT

Within the Finance budget are line-item budgets for several functions that provide various services to citizens and the City departments.

FINANCE

The mission of the Finance Department is to provide timely, complete and accurate financial information to the City Council, City Manager and all departments and to properly safeguard the assets of the City and oversee that procurement of goods and services are in compliance with Federal, State and local laws and regulations.

Responsibilities of the department include:

- Preparation of financial statements, reports and schedules ensuring compliance with generally accepted accounting principles (GAAP)
- Accounts payable, accounts receivable, procurement, payroll and general ledger
- Reconciliation of cash, investments and money market accounts
- Grants Management
- Contract Administration
- Coordination of information for the annual audit
- Budget planning and preparation
- Policy and procedure development and maintenance

CITY SECRETARY

The City Secretary is responsible for indexing and maintaining the City's permanent records. This office also responds to all open record requests. The City Secretary is responsible for the annual City Council election and special elections.

MUNICIPAL COURT

The Municipal Court budget funds the operation of the City's court. The Municipal Court processes class C misdemeanors within the City limits of the City of Marshall as well as conducts proceedings, and collects fines.

PROCUREMENT

The mission of Procurement is to provide support to City management and departments in the procurement of goods and services in compliance with Federal, State and local laws and regulations.

Note: The Finance Director also oversees the Water Billing Department in Water Utilities



**General Fund
Finance Department
Finance**

FINANCE DEPARTMENT - FINANCE

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0101-02-10	SALARIES-OFFICIAL & ADMIN	\$42,571	\$90,296	\$34,895	\$91,460	\$104,062
01-0102-02-10	SALARIES-PROFESSIONAL	0	0	0	0	163,030.40
01-0106-02-10	SALARIES-OFFICE & CLERICAL	120,083	82,171	36,307	98,209	40,248
01-0109-02-10	SALARIES-OVERTIME	500	500	0	500	500
01-0111-02-10	SALARIES-LONGEVITY	1,128	1,128	0	816	864
01-0114-02-10	UNEMPLOYMENT INSURANCE	0	0	0	756	43
01-0122-02-10	TMRS	27,786	27,786	11,635	30,112	51,084
01-0123-02-10	LIFE INSURANCE	0	0	0	32	84
01-0124-02-10	HEALTH INSURANCE	0	0	3,072	25,998	29,291
01-0125-02-10	DENTAL INSURANCE	0	0	98	788	1,189
01-0133-02-10	FICA	12,797	12,797	5,450	14,246	24,093
01-0134-02-10	WORKER'S COMPENSATION	368	368	0	403	535
01-0162-02-10	H.S.A.	0	0	370	520	520
01-0175-02-10	CELLULAR ALLOWANCE	993	0	383	0	840
01-0176-02-10	CAR ALLOWANCE	3,000	0	900	0	5,400
01-0201-02-10	OFFICE SUPPLIES	4,500	4,500	4,311	6,029	6,029
01-0304-02-10	TELEPHONE-CELLULAR	0	993	0	840	1,560
01-0305-02-10	PROFESSIONAL SERVICES	1,500	1,500	231	1,500	1,500
01-0311-02-10	TRANSPORTATION	0	3,000	0	1,800	0
01-0316-02-10	CONTRACTED SERVICES	0	0	0	0	4,500
01-0323-02-10	LEASE/MAINTENANCE AGREEMENTS	17,500	17,500	0	17,500	1,100
01-0324-02-10	PRINTING & REPRODUCTION	500	500	841	600	200
01-0342-02-10	REPAIR & MAINTENANCE EQUIPMENT	1,000	1,000	88	750	750
01-0345-02-10	CONFERENCE & TRAINING	2,500	2,500	1,557	7,000	15,000
01-0346-02-10	DUES & SUBSCRIPTION	707	707	230	850	1,450
01-0347-02-10	MISCELLANEOUS	0	0	208	0	0
01-0422-02-10	ERP SYSTEMS	0	0	8,872	0	31,360
01-0426-02-10	FURNITURE & FIXTURES	0	0	0	0	1,190
01-0466-02-10	SOFTWARE/LICENSES	0	0	0	375	0
EXPENDITURES TOTAL		\$237,433	\$247,246	\$109,448	\$301,084	\$486,425



**General Fund
Finance Department
City Secretary/Payroll**

FINANCE DEPARTMENT - CITY SECRETARY/PAYROLL

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0101-02-11	SALARIES OFFICIALS & ADMIN	\$49,616	\$50,485	\$25,457	\$50,283	\$58,240
01-0111-02-11	SALARIES-LONGEVITY	288	288	0	240	384
01-0114-02-11	UNEMPLOYMENT INSURANCE	0	0	0	252	11
01-0122-02-11	TMRS	8,545	10,941	4,116	8,066	9,509
01-0123-02-11	LIFE INSURANCE	0	0	0	11	21
01-0124-02-11	HEALTH INSURANCE	0	0	2,167	8,666	7,453
01-0125-02-11	DENTAL INSURNACE	0	0	66	263	297
01-0133-02-11	FICA	3,936	5,139	1,947	3,816	4,485
01-0134-02-11	WORKMEN'S COMPENSATION	138	148	79	105	100
01-0201-02-11	OFFICE SUPPLIES	1,238	1,740	599	1,000	1,000
01-0304-02-11	TELEPHONE-CELLULAR	0	0	40	1,000	650
01-0311-02-11	TRANSPORTATION	210	2,450	0	0	0
01-0323-02-11	LEASE/MAINTENANCE AGREEMENTS	0	0	0	0	9,000
01-0345-02-11	CONFERENCE AND TRAINING	2,106	3,000	2,772	4,000	4,000
01-0346-02-11	DUES & SUBSCRIPTIONS	729	1,550	0	750	750
EXPENDITURES TOTAL		\$66,806	\$75,741	\$37,243	\$78,452	\$95,899



**General Fund
Finance Department
Municipal Court**

FINANCE DEPARTMENT - MUNICIPAL COURT

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0102-02-12	SALARIES-PROFESSIONAL	\$84,790	\$87,417	\$32,888	\$91,713	\$107,358
01-0106-02-12	SALARIES-OFFICE & CLERICAL	69,672	69,750	45,751	72,607	71,198
01-0109-02-12	SALARIES-OVERTIME		15	0	200	500
01-0111-02-12	SALARIES-LONGEVITY	1,920	1,920	12	1,968	2,256
01-0114-02-12	UNEMPLOYMENT INSURANCE	0	0	0	971	99
01-0115-02-12	SPECIAL ASSIGNMENT PAY	0	0	2,000	0	0
01-0122-02-12	TMRS	19,312	20,468	9,846	20,626	20,467
01-0123-02-12	LIFE INSURANCE	0	0	0	32	63
01-0124-02-12	HEALTH INSURANCE	0	0	4,333	25,998	22,359
01-0125-02-12	DENTAL INSURANCE	0	0	131	788	892
01-0133-02-12	FICA	11,932	12,485	6,135	12,124	13,870
01-0134-02-12	WORKMEN'S COMPENSATION	358	358	265	353	308
01-0201-02-12	OFFICE SUPPLIES	1,718	1,750	773	1,000	2,000
01-0217-02-12	OTHER SUPPLIES	0	0	0	500	500
01-0304-02-12	TELEPHONE-CELLULAR	322	470	241	0	650
01-0305-02-12	PROFESSIONAL SERVICES	0		0	1,200	2,500
01-0323-02-12	LEASE/MAINTENANCE AGREEMENTS	4,188	7,170	5,765	7,000	800
01-0324-02-12	PRINTING & REPRODUCTION	1,728	1,728	0	800	800
01-0345-02-12	CONFERENCE AND TRAINING	200	200	0	10,000	15,000
01-0346-02-12	DUES & SUBSCRIPTIONS	534	534	0	180	500
01-0466-02-12	SOFTWARE/LICENSES	0	0	0	0	20,000
	EXPENDITURES TOTAL	\$196,674	\$204,265	\$108,140	\$248,060	\$282,121



**General Fund
Finance Department
Purchasing**

FINANCE DEPARTMENT - PURCHASING

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0106-02-13	SALARIES-OFFICE & CLERICAL	\$0	\$0	\$13,549	\$43,764	\$46,738
01-0111-02-13	SALARIES-LONGEVITY	0	0	0	200	288
01-0114-02-13	UNEMPLOYMENT INSURANCE	0	0	0	252	11
01-0122-02-13	TMRS	0	0	2,191	7,159	7,628
01-0123-02-13	LIFE INSURANCE	0	0	0	11	21
01-0124-02-13	HEALTH INSURANCE	0	0	1,083	8,666	7,453
01-0125-02-13	DENTAL INSURANCE	0	0	33	263	297
01-0133-02-13	FICA	0	0	1,021	3,387	3,597
01-0134-02-13	WORKER'S COMPENSATION	0	0	0	97	80
01-0201-02-13	OFFICE SUPPLIES	0	0	317	1,250	1,250
01-0218-02-13	SMALL TOOLS & EQUIPMENT	0	0	674	1,500	1,500
01-0323-02-13	LEASE/MAINTENANCE AGREEMENTS	1,115	2,000	0	750	750
01-0324-02-13	PRINTING & REPRODUCTION	0	0	0	150	150
01-0345-02-13	CONFERENCE AND TRAINING	75	500	0	2,000	2,000
01-0346-02-13	DUES & SUBSCRIPTIONS	100	140	0	150	150
EXPENDITURES TOTAL		\$1,290	\$2,640	\$18,868	\$69,599	\$71,913



POLICE DEPARTMENT

The Marshall Police Department's mission is to preserve public safety and quality of life within the City of Marshall, to respond effectively to the changing needs of the community, and to promote mutual respect between the Police Department and the people we serve.

We are visionary and committed to partnering with our community in working together to create adaptive solutions.

The Marshall Police Department works continually to preserve public safety and quality of life within the City of Marshall, to respond effectively to the changing needs of the community, and to promote mutual respect between the Police Department and the people we serve.

The Marshall Police Department works to preserve a high quality of life and feeling of safety for the City's diverse population, all members of the Marshall Police Department are committed to serve with professionalism, respect and concern for the community. To optimize the use of police resources, the Marshall Police Department balances firm and quick response to all forms of crime with crime prevention approaches and community involvement in addressing specific problems.

The Marshall Police Department's philosophy and work processes reflect modern, quality law enforcement concepts and technology, involving every member of the Marshall Police Department in an effort to continually improve all areas of administration and operations. Quality leadership at all levels reflects the Marshall Police Department's commitment to a strong work ethic, while valuing diversity, promoting effective policing methods and through training, enhance and maintain the flexibility to serve the public.

The Marshall Police Department constantly strives for effectiveness in preventing and fighting crime, for effective collaboration with other city departments, and for providing leadership and support for regional law enforcement efforts through several task force commitments. To this end, the Marshall Police Department recruits, hires, trains, supports and retains qualified personnel as sworn and civilian members as a progressive law enforcement agency.

The divisions of the Police Department are Administrative (titled Special Services in the line-item budget), Patrol, and Investigative (titled Criminal Investigation in the line-item budget). The City's Animal Control Division and Animal Pet Adoption Center are also assigned to the Police Department. The Marshall Police Department features many specialized "Divisions" to increase the overall effectiveness of the Department. Specialized Divisions consist of the Crime Scene Unit, Special Response Team (S.R.T.), a Hostage Negotiation Unit, Police Canine Units, Narcotics Unit, Traffic Division, and specially trained Juvenile Investigators. The Marshall Police Department also supports the Crime Stoppers and Community Policing Programs.



**General Fund
Police Department
Special Services**

POLICE DEPARTMENT - SPECIAL SERVICES

		ACTUAL	BUDGET	ACTUAL	REVISED	BUDGET
		2021	2021	6/30/2022	BUDGET	
01-0101-03-22	SALARIES-OFFICIAL & ADMIN	\$97,947	\$97,947	\$50,045	\$102,300	\$107,203
01-0102-03-22	SALARIES PROFESSIONALS	138,030	138,260	69,983	145,201	149,552
01-0104-03-22	SALARIES-PROTECTIVE SERVICES	11,906	11,906	0	0	53,352
01-0106-03-22	SALARIES-OFFICE & CLERICAL	363,481	384,601	185,503	443,143	463,050
01-0109-03-22	SALARIES-OVERTIME	44,320	44,320	40,099	0	0
01-0110-03-22	SALARIES-PART TIME	0	0	0	0	9,911
01-0111-03-22	SALARIES-LONGEVITY	7,084	8,484	8	7,188	6,672
01-0112-03-22	SALARIES-INCENTIVE	6,263	6,263	5,099	16,240	0
01-0113-03-22	UNIFORM ALLOWANCES	2,160	2,160	1,106	1,440	2,880
01-0114-03-22	UNEMPLOYMENT INSURANCE	0	0	0	4,284	184
01-0115-03-22	SPECIAL ASSIGNMENT PAY	3,259	5,834	3,678	5,834	2,500
01-0116-03-22	CERTIFICATION PAY	0	0	0	0	12,380
01-0119-03-22	STEP PAY	0	0	0	0	0
01-0122-03-22	TMRS	112,956	117,953	56,861	113,389	132,333
01-0123-03-22	LIFE INSURANCE	0	0	0	180	359
01-0124-03-22	HEALTH INSURANCE	0	0	27,088	147,325	125,763
01-0125-03-22	DENTAL INSURANCE	0	0	831	4,464	5,055
01-0127-03-22	SICK LEAVE ACCRUED-RESERVE	0	0	0	0	0
01-0128-03-23	VACATION ACCRUED-RESERVE	0	0	0	0	0
01-0133-03-22	FICA	35,384	38,714	19,273	37,250	42,373
01-0134-03-22	WORKER'S COMPENSATION	4,740	4,740	3,616	4,822	17,350
01-0162-03-22	H.S.A.	331	331	487	935	935
01-0163-03-22	WEAPON REPLACEMENT ALLOWANCE	1,550	1,550	0	1,350	2,075
01-0171-03-22	SIGNING BONUSES	0	0	0	7,000	7,500
01-0176-03-22	CAR ALLOWANCE	7,200	7,200	3,250	6,000	7,800
01-0178-03-22	SRT PAY	0	0	0	0	600
01-0179-03-22	HOSTAGE NEGOTIAON PAY	0	0	0	0	300
01-0130-03-22	POLICE RELIEF FUND PAYMENT	81	84	1,133	84	84
01-0201-03-22	OFFICE SUPPLIES	8,832	9,950	10,301	13,000	13,000
01-0205-03-22	FUEL,OIL, & LUBE	3,103	3,103	500	2,000	2,000
01-0206-03-22	CLOTHING & BOOTS	0	0	0	0	0
01-0208-03-22	FOOD SUPPLIES	0	0	0	0	0
01-0213-03-22	MOTOR VEHICLE SUPPLIES	1,102	1,102	439	1,320	1,320
01-0217-03-22	OTHER SUPPLIES	421	1,266	0	1,266	1,266
01-0218-03-22	SMALL TOOLS & MINOR EQUIPMENT	1,105	1,105	0	174	1,174
01-0225-03-22	TACTICAL	1,434	2,725	5,352	9,338	9,338
01-0230-03-22	PROGRAM EXPENSES	0	0	0	4,000	4,000
01-0237-03-22	WRECKER SERVICES	0	0	1,582	4,000	7,500
01-0239-03-22	WELFARE & MORALE	212	962	85	750	4,250



**General Fund
Police Department
Special Services**

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0304-03-22	TELEPHONE-CELLULAR	18,181	17,900	9,988	17,900	25,000
01-0305-03-22	PROFESSIONAL SERVICES	7,336	7,336	0	1,800	1,800
01-0318-03-22	RADIO REPAIRS	0	2,014	0	4,100	4,100
01-0323-03-22	LEASE/MAINTENANCE AGREEMENTS	86,702	86,702	67,470	100,952	100,952
01-0324-03-22	PRINTING & REPRODUCTION	1,316	1,500	750	1,500	1,500
01-0328-03-22	COURT OFFICER EXPENSES	0	0	0	1,000	1,000
01-0340-03-22	REPAIR & MAINTENANCE BUILDINGS	38	38	0	3,500	3,500
01-0342-03-22	REPAIR & MAINTENANCE EQUIPMENT	591	1,300	0	0	0
01-0344-03-22	RENTALS	98	348	0	346	348
01-0345-03-22	CONFERENCE & TRAINING	2,683	2,636	2,202	15,000	19,500
01-0346-03-22	DUES & SUBSCRIPTIONS	1,136	1,136	664	915	1,915
01-0347-03-22	MISCELLANEOUS	1,560	2,441	0	1,000	1,000
01-0359-03-22	JAIL CONTRACT	23,520	40,020	25,000	40,020	40,020
01-0378-03-22	REPAIR & MAINTENANCE VEHICLES	0	0	0	0	3,500
01-0379-03-22	DRONE & SURVEILLANCE	0	0	0	0	1,500
01-0382-03-22	PRE-EMPL TESTING - CIVIL SERVICE	25	500	0	4,000	0
01-0383-03-22	DRUG TESTING	0	750	0	750	750
01-0384-03-22	ACCREDITATION/RECOGNITION	1,600	1,600	2,002	4,600	4,600
01-0387-03-22	PRE-EMPL TESTING-NON CIVIL SER	0	0	0	500	0
01-0421-03-22	COMPUTER REPLACEMENT	0	0	19	30,200	0
01-0427-03-22	HOSTAGE NEGOTIATIONS	0	0	0	0	1,000
01-0466-03-22	SOFTWARE/LICENSES	0	0	0	0	1,800
01-0496-03-22	MACHINERY & EQUIPMENT -TACTICAL	0	0	1,480	10,000	10,000
EXPENDITURES TOTAL		\$997,687	\$1,056,781	\$595,894	\$1,322,360	\$1,417,844



**General Fund
Police Department
Patrol**

p

POLICE DEPARTMENT - PATROL

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0102-03-23	SALARIES-PROFESSIONAL	\$350,998	\$350,998	\$167,660	\$614,922	\$373,672
01-0103-03-23	SALARIES-TECHNICIAN	129,792	135,930	165,673	264,160	197,558
01-0104-03-23	SALARIES-PROTECTIVE SERVICE	1,174,259	1,279,123	603,862	1,254,074	1,470,997
01-0109-03-23	SALARIES-OVERTIME	106,471	106,471	49,013	109,188	99,000
01-0111-03-23	SALARIES-LONGEVITY	14,222	16,812	1,005	16,388	11,536
01-0112-03-23	UNIFORM CRIME SCENE OFFICER	40,703	40,704	17,775	30,120	7,200
01-0113-03-23	UNIFORM ALLOWANCE	180	180	0	0	720
01-0114-03-23	UNEMPLOYMENT INSURANCE	0	0	0	9,324	400
01-0115-03-23	SPECIAL ASSIGNMENT PAY	3,260	3,260	8,113	1,550	0
01-0116-03-23	CERTIFICATION PAY	0	0	0	0	28,755
01-0119-03-23	STEP INCREASE	0	0	0	0	6,000
01-0121-03-23	COLLEGE HOUR PAY	0	0	0	0	500
01-0122-03-23	TMRS	305,491	338,217	164,426	315,700	365,723
01-0123-03-23	LIFE INSURANCE	0	0	0	391	781
01-0124-03-23	HEALTH INSURANCE	0	0	67,505	320,648	275,755
01-0125-03-23	DENTAL INSURANCE	0	0	2,045	9,715	11,002
01-0133-03-23	FICA	28,179	29,525	14,611	28,350	32,694
01-0134-03-23	WORKER'S COMPENSATION	30,611	30,840	22,025	30,104	48,312
01-0136-03-23	SPANISH SPEAKING PAY	0	0	0	4,800	3,600
01-0163-03-23	WEAPON REPLACEMENT ALLOWANCE	16,800	19,950	0	18,375	19,425
01-0166-03-23	COMMUNITY POLICING PAY	0	0	0	0	6,000
01-0171-03-23	SIGNING BONUSES	0	0	0	12,000	15,000
01-0178-03-23	SRT PAY	0	0	0	0	4,200
01-0179-03-23	HOSTAGE NEGOTIAON PAY	0	0	0	0	2,100
01-0180-03-23	FTO TRAINING PAY	0	0	0	0	8,500
01-0130-03-23	POLICE RELIEF FUND PAYMENTS	313	313	140	253	253
01-0201-03-23	OFFICE SUPPLIES	50	50	0	0	0
01-0203-03-23	MEDICAL SUPPLIES	105	105	0	0	3,500
01-0205-03-23	FUEL, OIL & LUBE	97,126	97,126	89,952	95,334	95,334
01-0206-03-23	CLOTHING & BOOTS	10,612	10,612	9,141	14,412	14,412
01-0213-03-23	MOTOR VEHICLE SUPPLIES	49,161	49,161	50,691	58,027	29,014
01-0214-03-23	POLICE CAR GRAPHIC SUPPLIES	1,035	1,035	0	0	1,000
01-0217-03-23	OTHER SUPPLIES	3,988	3,989	2,282	15,800	15,800
01-0218-03-23	SMALL TOOLS & MINOR EQUIPMENT	1,124	1,500	29,766	38,000	10,000
01-0224-03-23	AMMUNITION/TASER	4,711	4,711	7,512	9,000	22,250
01-0228-03-23	PERSONAL PROTECTVE EQUIP	4,377	4,377	24,416	18,000	10,000
01-0318-03-23	RADIO REPAIRS	3,664	4,000	5,263	4,000	6,500
01-0332-03-23	LIABILITY INSURANCE	26,790	31,425	23,011	41,130	41,130
01-0342-03-23	REPAIR & MAINTENANCE EQUIPMENT	12,520	12,520	0	6,629	9,129
01-0345-03-23	CONFERENCE & TRAINING	21,355	21,355	3,357	10,000	10,000



**General Fund
Police Department
Patrol**

		REVISED				
		ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0346-03-23	DUES & SUBSCRIPTIONS	395	395	0	1,190	1,190
01-0347-03-23	MISCELLANEOUS	1,374	1,382	352	2,000	2,000
01-0351-03-23	COMMUNITY POLICING	0	0	1,661	12,800	12,800
01-0352-03-23	LAUNDRY SERVICE	268	268	0	1,740	700
01-0378-03-23	REPAIR & MAINTENANCE VEHICLES	2,845	6,340	3,371	3,371	61,559
01-0387-03-23	DRUG TESTING	30	750	0	750	750
01-0421-03-23	COMPUTER REPLACEMENT	0	0	7,163	30,000	30,000
01-0425-03-23	CARS & TRUCKS	0	0	3,371	0	0
01-0434-03-23	CRITICAL INCIDENT RESPONSE	0	0	0	0	3,500
01-0439-03-23	K-9 PROGRAM	0	0	0	0	15,000
01-0460-03-23	LEASE/PURCHASE PAYMNETS	122,467	196,365	80,018	202,395	0
01-0462-03-23	IN-CAR MEDIA	8,770	8,770	0	8,000	8,000
01-0466-03-23	SOFTWARE/LICENSES	0	0	0	0	4,260
01-0490-03-23	NON DEPRECIABLE CAPITAL ITEMS	3,495	0	0	0	0
01-0499-03-23	CRIME PREVENTION & INTELLIGENCE	0	0	0	0	18,000
EXPENDITURES TOTAL		2,577,541	2,808,559	1,625,180	3,612,640	3,415,511



**General Fund
Police Department
Criminal Investigation**

POLICE DEPARTMENT - CRIMINAL INVESTIGATION

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0102-03-24	SALARIES-PROFESSIONAL	\$145,415	\$145,415	\$75,764	\$153,005	\$165,235
01-0103-03-24	SALARIES-TECHNICIAN	254,355	254,355	95,012	267,738	330,200
01-0104-03-24	SALARIES-PROTECTIVE SERVICE	383,951	383,951	248,822	379,350	341,806
01-0106-03-24	SALARIES-OFFICE & CLERICAL	23,876	23,876	14,835	30,593	71,469
01-0109-03-24	SALARIES-OVERTIME	20,209	20,209	18,789	5,000	40,000
01-0111-03-24	SALARIES-LONGEVITY	9,476	9,476	142	9,864	7,464
01-0112-03-24	SALARIES-INCENTIVE	21,556	21,556	10,843	20,880	0
01-0113-03-24	UNIFORM ALLOWANCE	9,000	9,000	5,100	9,360	9,360
01-0114-03-24	UNEMPLOYMENT INSURANCE	0	0	0	3,528	162
01-0115-03-24	SPECIAL ASSIGNMENT PAY	200	200	0	879	600
01-0116-03-24	CERTIFICATION PAY	0	0	0	0	14,280
01-0122-03-24	TMRS	147,008	147,008	76,447	141,756	161,298
01-0123-03-24	LIFE INSURANCE	0	0	0	148	317
01-0124-03-24	HEALTH INSURANCE	0	0	32,111	121,326	110,858
01-0125-03-24	DENTAL INSURANCE	0	0	983	3,676	4,460
01-0133-03-24	FICA	14,271	14,271	7,576	14,776	18,898
01-0134-03-24	WORKER'S COMPENSATION	12,194	12,194	9,540	12,720	19,882
01-0136-03-24	SPANISH SPEAKING PAY	0	0	0	0	2,400
01-0162-03-24	H.S.A.	331	331	487	935	935
01-0163-03-24	WEAPON REPLACEMENT ALLOWANCE	7,350	7,350	0	6,825	6,825
01-0179-03-24	HOSTAGE NEGOTIATION PAY	0	0	0	0	300
01-0180-03-24	FTO TRAINING PAY	0	0	0	0	1,500
01-0130-03-24	POLICE RELIEF FUND PAYMENTS	136	136	79	96	96
01-0205-03-24	FUEL, OIL & LUBE	22,606	22,606	20,078	21,791	21,791
01-0206-03-24	CLOTHING & BOOTS	151	151	0	0	0
01-0213-03-24	MOTOR VEHICLE SUPPLIES	5,929	5,929	750	5,293	3,000
01-0217-03-24	OTHER SUPPLIES	3,702	3,702	171	261	2,554
01-0218-03-24	SMALL TOOLS & MINOR EQUIPMENT	7,838	7,838	0	6,000	7,000
01-0251-03-24	OPERATIONAL TRAVEL EXPENSES	0	0	0	0	4,000
01-0252-03-24	EVIDENCE SUPPLIES	0	0	0	0	3,500
01-0253-03-24	CRIME SCENE EQUIPMENT	0	0	0	0	1,000
01-0327-03-24	SPECIAL INVESTIGATIONS	0	0	2,701	12,000	15,000
01-0342-03-24	REPAIR & MAINTENANCE EQUIPMENT	332	332	0	3,830	3,830
01-0345-03-24	CONFERENCE & TRAINING	13,708	13,708	4,615	16,000	24,000
01-0346-03-24	DUES & SUBSCRIPTIONS	774	774	0	3,600	3,800
01-0347-03-24	MISCELLANEOUS	1,368	1,368	222	1,000	0
01-0368-03-24	PRISONER TRANSFER	338	338	0	2,000	2,000
01-0378-03-24	REPAIR & MAINTENANCE VEHICLES	0	0	0	0	5,030
01-0398-03-24	FORENSIC TESTING	0	0	0	0	4,000
05/04/23		EXPENDITURES TOTAL	\$1,106,073	\$1,106,073	\$625,067	\$1,254,230
						\$1,413,851



**General Fund
Police Department
Animal Services**

POLICE DEPARTMENT - ANIMAL SERVICES

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0103-03-25	SALARIES-TECHNICIAN	\$97,294	\$97,293	\$46,625	\$100,522	\$105,331
01-0109-03-25	SALARIES-OVERTIME	4,153	4,153	1,529	4,277	4,277
01-0111-03-25	SALARIES-LONGEVITY	816	816	0	960	1,104
01-0114-03-25	UNEMPLOYMENT INSURANCE	0	0	0	756	32
01-0122-03-25	TMRS	16,977	16,977	8,271	16,438	17,958
01-0123-03-25	LIFE INSURANCE	0	0	0	32	63
01-0124-03-25	HEALTH INSURANCE	0	0	6,499	25,998	22,359
01-0125-03-25	DENTAL INSURANCE	0	0	197	788	892
01-0130-03-25	POLICE RELIEF FUND PAYMENTS	36	36	18	0	0
01-0133-03-25	FICA	7,815	7,815	3,822	7,813	8,469
01-0134-03-25	WORKER'S COMPENSATION	2,291	2,291	2,025	2,700	2,840
01-0201-03-25	OFFICE SUPPLIES	152	500	1,171	725	725
01-0203-03-25	MEDICAL SUPPLIES	2,383	5,000	0	7,500	8,250
01-0205-03-25	FUEL, OIL & LUBE	3,981	3,981	500	3,259	3,260
01-0206-03-25	CLOTHING & BOOTS	0	0	0	1,044	1,044
01-0207-03-25	FOOD-ANIMAL	2,020	2,020	3,201	3,000	8,000
01-0213-03-25	MOTOR VEHICLE SUPPLIES	1,649	1,941	200	500	1,000
01-0217-03-25	OTHER SUPPLIES	532	532	3,302	1,000	1,000
01-0218-03-25	SMALL TOOLS & MINOR EQUIPMENT	129	129	0	650	650
01-0222-03-25	COMPUTER SUPPLIES	515	515	0	1,800	1,800
01-0230-03-25	PROGRAM EXPENSES	0	0	0	3,000	3,000
01-0336-03-25	VETERINARIAN SERVICES	0	0	11,534	2,000	27,000
01-0340-03-25	REPAIR & MAINTENANCE BUILDINGS	250	250	1,122	3,000	3,000
01-0342-03-25	REPAIR & MAINTENANCE EQUIPMENT	119	119	0	500	500
01-0345-03-25	CONFERENCE & TRAINING	95	95	245	3,500	4,000
01-0378-03-25	REPAIR & MAINTENANCE VEHICLES	0	0	458	522	1,000
EXPENDITURES TOTAL		\$141,207	\$144,463	\$90,719	\$192,284	\$227,554



FIRE DEPARTMENT

The mission of the Marshall Fire Department is to serve the citizens of Marshall by providing the highest level of Fire Prevention, Fire Suppression and Emergency Medical Services through professionalism and compassion.

The primary mid-range goal is to replace and/or relocate our two current substations. Both of these stations are over 50 years old and bring about many ADA, gender and modernization issues that must be addressed soon.

The primary long-range goal remains the addition of a fire station in the Marshall Business Park area.

Goals of the Fire Department are to continue to meet national and state recommended staffing levels for firefighting operations and improvements towards better communications and safer work environments for our personnel.

Our current mid to long range goals are to build a training facility adequate to meeting the needs of our firefighters as well as the upgrades and potential relocation of our substations in an effort to better meet the needs of our community.

The major responsibilities of the Marshall Fire Department are: Fire Prevention, Fire Suppression and Emergency Medical Services.

The Fire Department also undertakes many other specialized duties including rescue, investigations, inspections, code enforcements, hazardous materials responses and fire hydrant general maintenance.



**General Fund
Fire Department
Fire Prevention**

FIRE DEPARTMENT - FIRE PREVENTION

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0102-04-31	SALARIES-PROFESSIONAL	\$83,213	\$89,939	\$57,103	\$116,492	\$121,725
01-0109-04-31	SALARIES-OVERTIME	8,438	2,000	4,800	2,000	2,000
01-0111-04-31	SALARIES-LONGEVITY	1,092	1,840	0	824	1,308
01-0112-04-31	SALARIES-INCENTIVE PAY	9,862	9,600	7,240	9,600	0
01-0114-04-31	UNEMPLOYMENT INSURANCE	0	0	0	504	22
01-0115-04-31	SALARY SPECIAL ASSIGNMENT PAY	10,177	10,200	4,807	12,000	12,000
01-0116-04-31	CERTIFICATION PAY	0	0	0	0	1,200
01-0121-04-31	COLLEGE HOUR PAY	0	0	0	0	1,440
01-0123-04-31	LIFE INSURANCE	0	0	0	21	42
01-0124-04-31	HEALTH INSURANCE	0	0	4,431	17,332	14,906
01-0125-04-31	DENTAL INSURANCE	0	0	134	525	595
01-0132-04-31	FIREMEN RELIEF & RETIREMENT	23,596	23,609	16,122	29,245	32,133
01-0133-04-31	FICA	1,636	2,054	1,066	1,945	2,137
01-0134-04-31	WORKER'S COMPENSATION	2,325	2,338	1,683	2,245	3,567
01-0163-04-31	WEAPON REPLACEMENT ALLOWANCE	525	1,050	0	1,050	525
01-0177-04-31	EMT PAY	0	0	0	0	7,200
01-0129-04-31	FIREMAN EMERG RELIEF EMP	41	52	26	52	52
01-0201-04-31	OFFICE SUPPLIES	151	164	0	100	100
01-0205-04-31	FUEL, OIL & LUBE	1,459	1,465	907	665	710
01-0206-04-31	CLOTHING & BOOTS	58	100	0	100	100
01-0213-04-31	MOTOR VEHICLE	2,339	2,500	1,617	2,500	2,500
01-0217-04-31	OTHER SUPPLIES	83	200	250	250	155
01-0218-04-31	SMALL TOOLS & MINOR EQUIPMENT	82	151	0	200	200
01-0254-04-31	INVESTIGATION SUPPLIES	0	0	0	0	3,000
01-0318-04-31	RADIO REPAIRS	0	100	0	100	100
01-0324-04-31	PRINTING & REPRODUCTION	298	750	0	750	750
01-0342-04-31	REPAIR & MAINTENANCE EQUIPMENT	0	100	0	100	100
01-0345-04-31	CONFERENCE & TRAINING	906	930	1,125	850	4,500
01-0346-04-31	DUES & SUBSCRIPTION	1,346	1,450	1,348	1,400	1,660
01-0347-04-31	MISCELLANEOUS	0	100	0	0	0
01-0466-04-31	SOFTWARE/LICENSES	0	0	0	0	3,500
01-0463-04-31	TICKET MACHINE	0	0	0	0	5,050
EXPENDITURES TOTAL		\$147,627	\$150,692	\$102,659	\$200,850	\$223,277



**General Fund
Fire Department
Fire Suppression**

FIRE DEPARTMENT - SUPPRESSION

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0101-04-32	SALARIES-OFFICIAL & ADMIN	\$179,289	\$177,056	\$89,046	\$183,390	\$192,150
01-0102-04-32	SALARIES-PROFESSIONAL	366,170	405,123	176,852	431,245	444,226
01-0103-04-32	SALARIES-TECHNICIAN	149,537	107,998	82,474	113,900	117,237
01-0104-04-32	SALARIES-PROTECTIVE SERVICE	785,076	835,424	484,970	960,635	945,488
01-0109-04-32	SALARIES-OVERTIME	47,385	6,000	19,435	6,000	13,500
01-0111-04-32	SALARIES-LONGEVITY	14,896	12,576	9	12,200	12,428
01-0112-04-32	SALARIES-INCENTIVE PAY	128,468	93,096	65,499	93,096	0
01-0113-04-32	UNIFORM ALLOWANCE	1,440	1,440	720	1,440	1,440
01-0114-04-32	UNEMPLOYMENT INSURANCE	0	0	0	7,560	324
01-0115-04-32	SPECIAL ASSIGNMENT PAY	0	0	14,469	0	0
01-0116-04-32	CERTIFICATION PAY	0	0	0	0	13,680
01-0118-04-32	PREMIUM PAY	43,788	38,581	25,712	39,949	43,684
01-0119-04-32	STEP PAY	6,896	7,000	2,618	7,000	7,000
01-0121-04-32	COLLEGE HOUR PAY	0	0	0	0	12,888
01-0124-04-32	LIFE INSURANCE	0	0	0	317	634
01-0125-04-32	HEALTH INSURANCE	0	0	64,879	259,985	219,845
01-0126-04-32	DENTAL INSURANCE	0	0	2,009	7,877	8,921
01-0132-04-32	FIREMEN RELIEF & RETIREMENT	362,493	368,941	209,949	404,386	412,658
01-0133-04-32	FICA	24,862	24,547	13,882	26,822	27,447
01-0134-04-32	WORKER'S COMPENSATION	28,828	27,952	23,216	30,955	45,810
01-0162-04-32	H.S.A.	2,609	0	1,966	3,740	3,740
01-0163-04-32	WEAPON REPLACEMENT ALLOWANCE	525	525	0	525	525
01-0176-04-32	CAR ALLOWANCE	8,782	8,782	4,250	8,073	10,200
01-0177-04-32	EMT PAY	0	0	0	0	78,480
01-0129-04-32	FIREMEN EMERG RELIEF EMP	761	870	410	870	870
01-0201-04-32	OFFICE SUPPLIES	785	800	800	800	800
01-0202-04-32	AGRICULTURE SUPPLIES	267	267	0	0	500
01-0204-04-32	JANITORIAL SUPPLIES	0	0	0	0	3,850
01-0205-04-32	FUEL,OIL & LUBE	21,737	22,737	17,592	17,592	17,592
01-0206-04-32	CLOTHING & BOOTS	20,378	20,660	20,593	20,600	32,000
01-0208-04-32	FOOD & BEVERAGE SUPPLIES	254	260	0	150	250
01-0212-04-32	ELECTRICAL SUPPLIES	0	50	0	0	0
01-0213-04-32	MOTOR VEHICLE SUPPLIES	92,700	92,987	33,752	56,650	20,500
01-0217-04-32	OTHER SUPPLIES	1,810	1,850	597	1,500	1,125
01-0218-04-32	SMALL TOOLS & MINOR EQUIPMENT	1,912	2,000	510	2,824	5,077
01-0223-04-32	FIRE HOSE/ACCESS SUPPLIES	751	1,500	0	3,000	5,000
01-0226-04-32	HAZARD MATERIAL SUPPLIES	1,592	1,600	1,089	1,500	3,249
01-0228-04-32	PERSONAL PROTECTIVE EQUIP	6,433	9,000	3,148	25,000	40,000
01-0237-04-32	WRECKER SERVICES	0	0	250	250	750
01-0301-04-32	AUDIT SERVICES	9,150	11,000	3,371	11,000	11,000



**General Fund
Fire Department
Fire Suppression**

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0304-04-32	TELEPHONE-CELLULAR	4,885	6,360	0	6,360	5,000
01-0318-04-32	RADIO REPAIRS	198	400	0	400	0
01-0322-04-32	SERVICE AGREEMENT-OTHER	2,604	2,604	1,348	2,520	0
01-0323-04-32	LEASE/MAINTENANCE AGREEMENTS	3,833	7,837	0	3,900	5,000
01-0324-04-32	PRINTING & REPRODUCTION	221	244	0	300	300
01-0334-04-32	CABLE-SATALLITE	0	0	0	0	3,054
01-0342-04-32	REPAIR & MAINTENANCE EQUIPMENT	10,835	10,835	5,803	9,790	67,790
01-0344-04-32	RENTALS	960	960	389	1,500	1,099
01-0345-04-32	CONFERENCE & TRAINING	8,406	8,406	5,753	12,886	17,620
01-0346-04-32	DUES & SUBSCRIPTION	4,770	4,770	1,292	1,382	1,382
01-0347-04-32	MISCELLANEOUS	2,060	2,060	0	0	0
01-0377-04-32	CERTIFICATIONS/LICENSES	0	0	0	0	4,000
01-0383-04-32	DRUG TESTING	0	200	0	275	0
01-0387-04-32	PRE-EMPL TESTING-NON CIVIL SERVICE	0	0	0	200	0
01-0395-04-32	CHRONIC DISEASE PREVENTION	0	666	0	750	10,880
01-0461-04-32	LEASE/PURCHASE PAYMENTS	121,759	121,753	119,479	119,479	0
01-0445-04-32	THERMAL DIGITAL CAMERA	0	0	0	0	13,350
01-0458-04-32	EQUIPMENT REPLACEMENT FUND	0	48,265	0	0	0
EXPENDITURES TOTAL		\$2,470,105	\$2,495,982	\$1,498,131	\$2,900,573	\$2,884,343



General Fund
Fire Department
Emergency Medical Services

FIRE DEPARTMENT - EMERGENCY MEDICAL SERVICES

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0102-04-33	SALARIES-PROFESSIONAL	\$254,917	\$253,537	\$128,742	\$267,787	\$277,522
01-0103-04-33	SALARIES-TECHNICIAN	163,101	139,507	84,721	232,315	240,881
01-0104-04-33	SALARIES-PROTECTIVE SERVICE	401,938	429,461	195,519	500,000	506,251
01-0106-04-33	SALARIES-OFFICE & CLERICAL	35,334	35,513	17,734	36,464	38,293
01-0109-04-33	SALARIES-OVERTIME	35,236	28,225	9,662	4,500	7,000
01-0111-04-33	SALARIES-LONGEVITY	6,293	6,827	0	11,260	11,520
01-0112-04-33	SALARIES-INCENTIVE PAY	52,147	52,156	17,784	84,756	0
01-0114-04-33	UNEMPLOYMENT INSURANCE	0	0	0	4,788	205
01-0115-04-33	SALARY SPECIAL ASSIGNMENT PAY	0	0	23,400	26,487	4,000
01-0116-04-33	CERTIFICATION PAY	0	0	0	0	15,120
01-0118-04-33	PREMIUM PAY	13,009	13,024	5,694	27,182	28,865
01-0119-04-33	STEP PAY	9,223	2,400	5,298	2,400	20,000
01-0121-04-33	COLLEGE HOUR PAY	0	0	0	0	5,672
01-0122-04-33	TMRS	6,009	6,042	2,867	5,872	6,367
01-0123-04-33	LIFE INSURANCE	0	0	0	211	401
01-0124-04-33	HEALTH INSURANCE	0	0	32,193	173,323	139,734
01-0125-04-33	DENTAL INSURANCE	0	0	996	4,989	5,650
01-0132-04-33	FIREMEN RELIEF & RETIREMENT	192,763	235,312	98,760	249,791	261,031
01-0133-04-33	FICA	16,017	18,439	7,742	19,393	20,365
01-0134-04-33	WORKER'S COMPENSATION	18,326	17,909	14,440	19,254	29,044
01-0162-04-33	H.S.A.	1,832	1,790	953	1,870	1,870
01-0177-04-33	EMT PAY	0	0	0	0	81,520
01-0129-04-33	FIREMEN EMERG RELIEF EMP	389	369	178	335	335
01-0201-04-33	OFFICE SUPPLIES	984	1,000	216	1,000	1,000
01-0203-04-33	MEDICAL SUPPLIES	87,565	87,565	25,379	70,000	87,565
01-0205-04-33	FUEL, OIL & LUBE	48,041	48,041	17,150	30,250	30,250
01-0208-04-33	FOOD & BEVERAGE SUPPLIES	0	100	0	100	100
01-0213-04-33	MOTOR VEHICLE SUPPLIES	59,373	59,372	13,815	58,000	10,669
01-0217-04-33	OTHER SUPPLIES	1,249	1,495	0	1,500	1,500
01-0218-04-33	SMALL TOOLS & MINOR EQUIPMENT	1,400	1,399	66	1,000	4,000
01-0237-04-33	WRECKER SERVICES	0	0	0	0	750
01-0300-04-33	EMERGENCY DOCTOR CONTRACT	18,000	18,600	9,000	18,600	18,000
01-0304-04-33	TELEPHONE-CELLULAR	0	0	0	0	1,650
01-0316-04-33	CONTRACTED SERVICES	127,072	127,072	76,114	112,000	135,000
01-0318-04-33	RADIO REPAIRS	0	200	0	525	525
01-0322-04-33	SERVICE AGREEMENT	6,740	7,063	5,532	11,000	4,453
01-0323-04-33	LEASE/MAINTENANCE AGREEMENTS	0	0	0	0	1,500
01-0342-04-33	REPAIR & MAINTENANCE EQUIPMENT	517	518	63	1,000	54,000
01-0345-04-33	CONFERENCE & TRAINING	1,530	7,000	2,850	9,910	11,397
01-0346-04-33	DUES & SUBSCRIPTIONS	525	762	3,371	932	932



General Fund
Fire Department
Emergency Medical Services

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0347-04-33	MISCELLANEOUS	332	465	0	500	0
01-0377-04-33	CERTIFICATIONS/LICENSES	0	0	1,590	1,590	100
01-0387-04-33	DRUG TESTING	105	130	0	100	0
01-0395-04-33	CHRONIC DISEASE PREVENTION	0	550	0	550	550
EXPENDITURES TOTAL		\$1,559,968	\$1,601,843	\$801,829	\$1,991,534	\$2,065,587



PUBLIC WORKS DEPARTMENT

The mission of the Public Works Department is to make the City of Marshall the ideal place to live, work and play by delivering the most efficient, professional, and responsive services the residents, business owners and visitors expect.

STREET MAINTENANCE is responsible for providing and maintaining safe and convenient thoroughfares within the City of Marshall through professional service; providing a high level concrete and asphalt roadway maintenance, mosquito control services, roadway crack sealing programs, replacing and updating street signs, converting old street lighting to new LED lighting, striping of streets, walkways, and public parking areas, sweeping on public streets and traffic signal light maintenance.

2023 Goals and Objectives of Street Maintenance are:

- Increase roadway maintenance program to the extent possible under current budgets.
- Research and utilize updated repair methods and materials for pothole patching.
- Continue utilizing our work order program and expand its capabilities to better manage resident inquiries\complaints.
- Prepare a ten (10) year Street Improvement Plan utilizing the StreetLogix Data for approval by City Council
- Review\inspect all City-owned traffic signals for upgrade\replacement schedules.
- Replace and add proper traffic control devices (street name signs\stop signs\yield signs) where needed based on current TxMUTCD standards.
- Increase spraying of right-of-ways to prevent vegetation growth.

SANITATION DIVISION (Contractual) Through the management of an existing contract, ensure that the existing hauler provides a high degree of customer service for environmentally friendly sanitation collection, recycling, and convenience station operations for city residents and businesses. The Sanitation Division is responsible for providing services through a program of contracted services.

2023 Goals and Objectives of the Sanitation Division are:

- Continue City-Wide Dump Days and Neighborhood Clean Sweep programs each quarter with emphasis on improving each event.
- Initiate an annual educational outreach to educate elementary grade students to recycle and reduce waste through our Keep Marshall Beautiful Program
- Update solid waste and recycling management plan in accordance with the Texas Health and Safety Code.
- Review operations at the Convenience Center to identify ways to improve resident access and costs.



- Look for ways to effectively create free vegetative waste days for residents eliminating the need to use dump passes.

RIGHT-OF-WAY\SHOULDER MAINTENACE - responsible for maintaining all City ROWs which includes trimming all vegetation along the roadside, which includes the pruning of trees and shrubs, and maintaining adequate sight triangles at intersections. This group also assists the Community Appearance Division of Support Services in maintaining the median and ROW of US 59, US 80 as well as other necessary activities related to Right-of-Way Maintenance in accordance with current TxDOT municipal agreements.

2023 Goals and Objectives of Right-of-Way Maintenance:

- Increase litter control on all City roadways.
- Increase trimming\cutting of intersections.
- Create an effective in-house pesticide application program to supplement our contracted spraying.



**General Fund
Public Works Department
Administration**

PUBLIC WORKS DEPARTMENT - ADMINISTRATION

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0101-05-51	SALARIES OFFICIALS & ADMIN	\$0	\$0	\$656	\$0	\$53,539
01-0102-05-51	SALARIES-PROFESSIONAL	0	0	0	\$0	\$37,646
01-0106-05-51	SALARIES-OFFICE & CLERICAL	0	0	0	25,753	36,495
01-0111-05-51	SALARIES-LONGEVITY	0	0	0	0	713
01-0114-05-51	UNEMPLOYMENT INSURANCE	0	0	0	252	19
01-0122-05-51	TMRS	0	0	106	4,163	21,438
01-0123-05-51	LIFE INSURANCE	0	0	0	11	38
01-0124-05-51	HEALTH INSURANCE	0	0	0	8,666	13,415
01-0125-05-51	DENTAL INSURANCE	0	0	0	263	535
01-0133-05-51	FICA	0	0	50	2,004	10,111
01-0134-05-51	WORKMEN'S COMPENSATION	0	0	101	70	385
01-0176-05-51	CAR ALLOWANCE	0	0	0	0	3,780
01-0201-05-51	OFFICE SUPPLIES	0	0	200	250	250
01-0323-05-51	SERVICE AGREEMENT-TECHNICAL	0	0	0	500	500
01-0324-05-51	PRINTING & REPRODUCTION	0	0	0	50	50
01-0345-05-51	CONFERENCE AND TRAINING	0	0	250	500	500
01-0346-05-51	DUES & SUBSCRIPTIONS	0	0	0	150	150
EXPENDITURES TOTAL		\$0	\$0	\$1,363	\$42,632	\$179,565



**General Fund
Public Works Department
Streets**

PUBLIC WORKS DEPARTMENT - STREETS

		REVISED			
		ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022
01-0107-05-52	SALARIES-SKILLED CRAFT	\$185,359	\$185,352	\$92,404	\$190,374
01-0108-05-52	SALARIES-SERVICE MAINTENANCE	126,224	142,750	70,015	146,541
01-0109-05-52	SALARIES-OVERTIME	9,394	11,080	2,675	8,000
01-0111-05-52	SALARIES-LONGEVITY	3,600	3,648	0	3,888
01-0114-05-52	UNEMPLOYMENT INSURANCE	0	0	0	2,520
01-0122-05-52	TMRS	53,884	56,944	26,696	53,460
01-0123-05-52	LIFE INSURANCE	0	0	0	106
01-0124-05-52	HEALTH INSURANCE	0	0	21,694	86,662
01-0125-05-52	DENTAL INSURANCE	0	0	657	2,626
01-0133-05-52	FICA	24,798	25,979	12,497	25,290
01-0134-05-52	WORKER'S COMPENSATION	8,260	8,259	6,450	8,601
01-0162-05-52	HSA	78	78	0	0
01-0201-05-52	OFFICE SUPPLIES	48	48	0	250
01-0203-05-52	MEDICAL SUPPLIES	3,883	3,882	557	3,500
01-0205-05-52	FUEL, OIL & LUBE	36,909	36,909	18,110	30,000
01-0206-05-52	CLOTHING & BOOTS	2,826	2,826	2,009	4,500
01-0210-05-52	SIGN SUPPLIES	12,707	12,707	4,614	13,000
01-0213-05-52	MOTOR VEHICLE SUPPLIES	18,535	18,535	10,137	35,000
01-0216-05-52	STREET MAINTENANCE	72,722	72,721	36,657	70,000
01-0217-05-52	OTHER SUPPLIES	657	658	83	500
01-0218-05-52	SMALL TOOLS & MINOR EQUIPMENT	1,812	1,812	182	2,000
01-0219-05-52	REPAIR & MAINTENANCE SUPPLIES	3,297	3,297	0	2,000
01-0304-05-52	TELEPHONE-CELLULAR	1,794	1,794	578	1,300
01-0308-05-52	TELEPHONE-LAND	0	0	0	100
01-0316-05-52	CONTRACTED SERVICES	15,613	15,613	10,948	20,000
01-0318-05-52	RADIO REPAIRS	53	53	26	300
01-0324-05-52	PRINTING & REPRODUCTION	0	0	0	0
01-0342-05-52	REPAIR & MAINTENANCE EQUIPMENT	24,135	24,135	449	2,000
01-0344-05-52	RENTALS	175	175	0	350
01-0345-05-52	CONFERENCE & TRAINING	0	0	0	500
01-0346-05-52	DUES & SUBSCRIPTIONS	210	210	0	200
01-0347-05-52	MISCELLANEOUS	356	356	10	300
01-0356-05-52	ELECTRIC SERVICE-STREET LIGHTS	309,223	309,233	128,572	305,000
01-0365-05-52	REPAIR & MAINT OF TRAFFIC SGNL	0	0	0	4,000
01-0366-05-52	REPAIR & MAINT -STREET LIGHTS	12,621	12,621	0	15,000
01-0367-05-52	SPRAY CONTRACT	1,408	1,408	750	750
01-0371-05-52	MOSQUITO SPRAY	7,823	7,823	0	18,000
01-0420-05-52	IMPROVEMENTS - DATA PROCESSING	0	0	0	900
01-0440-05-52	OTHER MACHINERY & EQUIPMENT	0	0	29,625	75,000



**General Fund
Public Works Department
Streets**

		REVISED				
		ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0460-05-52	IMPROVEMENTS-SIDEWALKS	0	0	3,371	5,000	5,000
01-0490-05-52	NON DEPRECIABLE CAPITAL ITEMS	2,013	0	0	0	0
01-0880-05-52	INTERFUND XFR TO 80	1,802,223	2,306,483	98,200	1,250,000	750,000
EXPENDITURES TOTAL		\$2,742,640	\$3,267,389	\$577,966	\$2,387,518	\$1,934,517



**General Fund
Public Works Department
Sanitation**

PUBLIC WORKS DEPARTMENT - SANITATION

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0245-05-53	POLY CART REPAIR/REPLACEMENT	\$0	\$2,000	\$0	\$2,000	\$2,000
01-0347-05-53	MISCELLANEOUS	0	0	0	0	0
01-0362-05-53	CONVENIENCE STATION REFUSE FEE	87,669	96,000	90,000	96,000	96,000
01-0392-05-53	SANITATION CONTRACT	2,756,516	2,760,576	957,075	2,760,576	2,843,393
01-0393-05-53	BRUSH & TREE DISPOSAL	524	6,000	0	5,000	5,000
01-0394-05-53	TIRE DISPOSAL	0	2,000	379	2,000	2,000
01-0399-05-53	BAD DEBT EXPENSE	0	0	0	3,600	3,600
EXPENDITURES TOTAL		\$2,844,709	\$2,866,576	\$1,047,454	\$2,869,176	\$2,951,993



HUMAN RESOURCES

Human Resources Division works to attract, develop and retain a diverse, well-qualified workforce. Human Resources monitors Federal, State and local regulations to assure compliance; consults with management and employees on human resources issues; and, coordinates and monitors worker's compensation claims and activities related to employee benefits including the City's Health insurance and retirement programs.



General Fund
Human Resources Department

GENERAL GOVERNMENT - HUMAN RESOURCES

		REVISED				
		ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0101-07-90	SALARIES OFFICIALS & ADMIN	\$68,042	\$66,366	\$34,762	\$68,878	\$83,054
01-0106-07-90	SALARIES-OFFICE & CLERICAL	26,078	25,590	18,138	36,615	35,568
01-0109-07-90	SALARIES-OVERTIME	100	0	0	100	8,000
01-0110-07-90	SALARIES-PART/TIME HOURLY	4,905	4,905	0	0	0
01-0111-07-90	SALARIES-LONGEVITY	16	0	0	96	144
01-0114-07-90	UNEMPLOYMENT INSURANCE	0	0	0	504	22
01-0122-07-90	TMRS	17,084	13,301	8,635	17,068	20,756
01-0123-07-90	LIFE INSURANCE	0	0	0	21	42
01-0124-07-90	HEALTH INSURANCE	0	0	4,333	17,332	14,906
01-0125-07-90	DENTAL INSURANCE	0	0	131	525	595
01-0133-07-90	FICA	7,876	7,278	4,020	8,075	9,789
01-0134-07-90	WORKMEN'S COMPENSATION	226	226	167	222	218
01-0176-07-90	CAR ALLOWANCE	1,200	1,200	500	0	1,200
01-0201-07-90	OFFICE SUPPLIES	500	1,375	300	500	650
01-0205-07-90	FUEL,OIL, & LUBE	1,000	0	0	0	0
01-0213-07-90	MOTOR VEHICLE SUPPLIES	1,500	0	0	1,200	0
01-0217-07-90	OTHER SUPPLIES	100	571	0	4,000	3,000
01-0227-07-90	PRINTING SUPPLIES	0	0	0	0	1,000
01-0238-07-90	DRUG TESTING SUPPLIES	0	0	0	1,000	0
01-0249-07-90	EMPLOYEE ENGAGEMENT	0	0	0	0	12,000
01-0250-07-90	ORIENTATION SUPPLIES	0	0	0	0	1,000
01-0304-07-90	TELEPHONE-CELLULAR	1,310	1,310	289	650	650
01-0314-07-90	WELLNESS	0	0	0	0	4,000
01-0323-07-90	LEASE/MAINTENANCE AGREEMENTS	3,750	11,904	6,500	32,282	1,680
01-0324-07-90	PRINTING & REPRODUCTION	650	650	0	1,000	1,000
01-0331-07-90	CIVIL SERVICE ATTORNEY	0	0	0	0	10,000
01-0345-07-90	CONFERENCE AND TRAINING	1,200	1,200	909	2,000	3,000
01-0346-07-90	DUES & SUBSCRIPTIONS	1,000	1,000	202	1,000	1,500
01-0382-07-90	PRE-EMPLOYMENT TESTING-CIVIL SERVICE	14,500	14,500	11,254	14,500	18,000
01-0383-07-90	DRUG TESTING-EMPLOYEE ACCIDENTS	0	0	400	0	2,000
01-0387-07-90	PRE-EMPLOYMENT TESTING-NON CIVIL SERVICE	0	0	3,431	2,300	7,500
01-0466-07-90	SOFTWARE/LICENSES	0	0	0	0	28,000
EXPENDITURES TOTAL		\$151,037	\$151,376	\$93,971	\$209,868	\$269,274



COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department is made up of the following divisions: Planning and Zoning, Building Permits & Inspections, Consumer Health Inspections, Code Enforcement, and Community Block Development Grant.

The mission of the Community Development Department is to enhance the quality of life for the citizens of Marshall by providing a Department that encourages quality growth, development/redevelopment, and the stabilization of neighborhoods through a concentrated effort of planning, land use controls, permitting, and code enforcement.

2023 Goals and Objectives for the Planning & Community Development Department are:

- Continue the implementation of the 2043 Your Vision Your Marshall Comprehensive Plan for the City
- Update Zoning & Subdivision Regulations in accordance with Comprehensive Plan
- Develop and implement economic development programs which increase retail and quality of life recruitment activities
- Create and maintain an interactive map of available properties for development and re-development
- Maximize the use of federal funds to support affordable housing and neighborhood revitalization efforts
- Enhance relationships with community organizations to assist with programs that benefit low to moderate income households
- Collaborate with neighborhoods to reduce code violations and improve property values



**General Fund
Community Development
Planning**

COMMUNITY DEVELOPMENT - PLANNING

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0101-15-61	SALARIES OFFICIALS & ADMIN	\$52,060	\$110,892	\$32,657	\$101,436	\$75,962
01-0103-15-61	SALARIES-TECHNICIAN	23,218	23,218	11,824	24,306	51,064
01-0106-15-61	SALARIES-OFFICE & CLERICAL	48,514	48,513	5,859	68,108	66,776
01-0111-15-61	SALARIES-LONGEVITY	576	576	16	1,416	1,584
01-0114-15-61	UNEMPLOYMENT INSURANCE	0	0	0	630	45
01-0115-15-61	SPECIAL ASSIGNMENT PAY	0	0	2,000	0	0
01-0122-15-61	TMRS	32,191	32,191	11,864	36,724	32,567
01-0123-15-61	LIFE INSURANCE	0	0	0	26	89
01-0124-15-61	HEALTH INSURANCE	0	0	1,083	21,665	31,302
01-0125-15-61	DENTAL INSURANCE	0	0	98	656	1,249
01-0133-15-61	FICA	14,073	14,072	5,239	17,374	15,360
01-0134-15-61	WORKMEN'S COMPENSATION	661	661	542	536	429
01-0162-15-61	H.S.A	312	312	0	0	0
01-0176-15-61	CAR ALLOWANCE	6,661	6,661	2,795	7,800	5,400
01-0201-15-61	OFFICE SUPPLIES	3,282	3,648	220	600	600
01-0218-15-61	SMALL TOOL & MINOR EQUIPMENT	156	156	0	0	1,000
01-0227-15-61	PRINTING SUPPLIES	0	0	568	500	1,000
01-0231-15-61	VOLUNTEER SUPPLIES	0	0	0	100	600
01-0304-15-61	TELEPHONE-CELLULAR	0	0	0	600	600
01-0305-15-61	PROFESSIONAL SERVICES	3,243	3,675	21,235	6,235	6,235
01-0312-15-61	GENERAL ADVERTISING	2,939	2,939	1,410	2,500	3,500
01-0319-15-61	PLATT FEES	51	300	44	300	300
01-0324-15-61	PRINTING & REPRODUCTION	196	196	0	0	1,000
01-0345-15-61	CONFERENCE AND TRAINING	200	204	666	2,265	3,265
01-0346-15-61	DUES & SUBSCRIPTIONS	1,954	1,954	294	2,500	1,650
01-0466-15-61	SOFTWARE/LICENSES	16,000	16,000	7,500	7,500	7,500
01-0701-15-61	CRADLE ENTREPRENEURSHIP	0	48,030	0	50,000	0
01-0702-15-61	FACADE GRANT PROGRAM	15,000	50,000	0	50,000	50,000
EXPENDITURES TOTAL		\$221,287	\$364,198	\$105,914	\$403,777	\$359,077



General Fund
Community Development
Building Permits and Inspections

COMMUNITY DEVELOPMENT - BUILDING PERMITS & INSPECTIONS

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0103-15-62	SALARIES-TECHNICIAN	\$1,101,095	\$110,195	\$63,613	\$100,673	\$107,016
01-0111-15-62	SALARIES-LONGEVITY	864	864	0	816	912
01-0114-15-62	UNEMPLOYMENT INSURANCE	0	0	0	504	22
01-0122-15-62	TMRS	18,436	18,436	10,286	15,637	17,720
01-0123-15-62	LIFE INSURANCE	0	0	0	21	42
01-0124-15-62	HEALTH INSURANCE	0	0	6,500	17,332	14,906
01-0125-15-62	DENTAL INSURANCE	0	0	196	525	595
01-0133-15-62	FICA	8,494	8,496	4,841	7,540	8,357
01-0134-15-62	WORKMEN'S COMPENSATION	285	284	215	286	382
01-0175-15-62	CELLULAR ALLOWANCE	0	0	0	0	1,320
01-0201-15-62	OFFICE SUPPLIES	806	806	366	750	750
01-0205-15-62	FUEL,OIL, & LUBE	2,317	2,317	1,332	4,785	4,785
01-0206-15-62	CLOTHING & BOOTS	445	445	513	1,000	1,500
01-0213-15-62	MOTOR VEHICLE SUPPLIES	410	546	96	700	1,500
01-0217-15-62	FOOD & BEVERAGE SUPPLIES	120	120	0	100	1,100
01-0218-15-62	SMALL TOOLS & MINOR EQUIPMENT	0	0	0	0	500
01-0227-15-62	PRINTING SUPPLIES	0	0	132	500	1,500
01-0305-15-62	PROFESSIONAL SERVICES	0	0	1,000	1,000	0
01-0316-15-62	CONTRACTED SERVICES	0	0	0	0	1,000
01-0324-15-62	PRINTING & REPRODUCTION	0	0	0	0	0
01-0342-15-62	REPAIR & MAINTENANCE EQUIPMENT	0	0	0	350	750
01-0345-15-62	CONFERENCE AND TRAINING	83	83	0	250	1,700
01-0346-15-62	DUES & SUBSCRIPTIONS	0	0	0	200	2,200
01-0466-15-62	SOFTWARE/LICENSES	0	0	0	0	1,000
EXPENDITURES TOTAL		\$1,133,355	\$142,592	\$89,090	\$152,969	\$169,557



**General Fund
Community Development
Code Enforcement**

COMMUNITY DEVELOPMENT - CODE ENFORCEMENT

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0102-15-63	SALARIES-PROFESSIONAL	\$906	\$39,693	\$8,041	\$16,289	\$27,351
01-0106-15-63	SALARIES-OFFICE & CLERICAL	0	18,019	0	0	15,043
01-0109-15-63	SALARIES-OVERTIME	1,742	1,742	0	0	0
01-0111-15-63	SALARIES-LONGEVITY	816	816	0	912	451
01-0114-15-63	UNEMPLOYMENT INSURANCE	0	0	0	108	11
01-0122-15-63	TMRS	11,611	11,611	2,324	12,424	6,949
01-0123-15-63	LIFE INSURANCE	0	0	0	6	22
01-0124-15-63	HEALTH INSURANCE	0	0	1,299	5,200	7,825
01-0125-15-63	DENTAL INSURANCE	0	0	40	158	312
01-0133-15-63	FICA	4,777	4,777	1,058	5,876	3,278
01-0134-15-63	WORKMEN'S COMPENSATION	723	785	207	213	150
01-0201-15-63	OFFICE SUPPLIES	213	250	151	250	250
01-0205-15-63	FUEL,OIL, & LUBE	2,986	3,831	1,819	4,310	4,310
01-0206-15-63	CLOTHING & BOOTS	174	200	83	200	200
01-0213-15-63	MOTOR VEHICLE SUPPLIES	96	121	42	1,500	1,500
01-0227-15-63	PRINTING SUPPLIES	0	0	811	2,250	5,250
01-0304-15-63	TELEPHONE-CELLULAR	1,421	1,421	789	0	1,100
01-0305-15-63	PROFESSIONAL SERVICES	0	0	2,500	2,500	0
01-0320-15-63	WASTE DISPOSAL-CONDEMMED STREETS	868	16,564	433	35,000	0
01-0324-15-63	PRINTING & REPRODUCTION	0	0	0	0	1,500
01-0342-15-63	REPAIR & MAINTENANCE EQUIPMENT	377	500	0	500	1,000
01-0345-15-63	CONFERENCE AND TRAINING	0	0	0	0	750
01-0458-15-63	EQUIPMENT REPLACEMENT FUND	0	4,196	0	0	0
01-0466-15-63	SOFTWARE/LICENSES	0	0	0	0	2,500
EXPENDITURES TOTAL		\$26,710	\$104,526	\$19,597	\$87,696	\$79,753



**General Fund
Community Development
Health Inspection**

COMMUNITY DEVELOPMENT - HEALTH INSPECTION

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0103-15-64	SALARIES-TECHNICIAN	\$31,076	\$32,742	\$16,863	\$33,701	\$37,606
01-0109-15-64	SALARIES-OVERTIME	447	447	0	0	0
01-0111-15-64	SALARIES-LONGEVITY	240	528	0	192	336
01-0114-15-64	UNEMPLOYMENT INSURANCE	0	0	0	252	11
01-0122-15-64	TMRS	5,167	5,540	2,726	5,322	6,154
01-0123-15-64	LIFE INSURANCE	0	0	0	11	21
01-0124-15-64	HEALTH INSURANCE	0	0	2,166	8,666	7,453
01-0125-15-64	DENTAL INSURANCE	0	0	65	263	297
01-0133-15-64	FICA	2,429	2,552	1,290	2,518	2,903
01-0134-15-64	WORKMEN'S COMPENSATION	97	97	71	95	133
01-0201-15-64	OFFICE SUPPLIES	464	500	52	500	500
01-0205-15-64	FUEL,OIL, & LUBE	941	1,044	492	2,245	2,245
01-0206-15-64	CLOTHING & BOOTS	106	150	229	150	150
01-0213-15-64	MOTOR VEHICLE-SUPPLIES	224	357	115	357	1,000
01-0217-15-64	OTHER SUPPLIES	0	0	0	0	0
01-0227-15-64	PRINTING SUPPLIES	0	0	59	250	600
01-0304-15-64	TELEPHONE-CELLULAR	460	460	241	0	600
01-0312-15-64	GENERAL ADVERTISING	0	200	0	116	614
01-0324-15-64	PRINTING & REPRODUCTION	0	86	84	84	250
01-0345-15-64	CONFERENCE AND TRAINING	1,728	1,916	0	750	3,150
01-0346-15-64	DUES & SUBSCRIPTIONS	58	200	50	200	300
01-0466-15-64	SOFTWARE/LICENSES	0	0	0	0	15,000
EXPENDITURES TOTAL		\$43,437	\$46,819	\$24,503	\$55,672	\$79,323



SUPPORT SERVICES DEPARTMENT

The mission of the Support Services Department is to assist the other city departments along with citizens by delivering the most efficient, professional, and responsive services the residents, business owners and visitors expect.

The Support Services Department consist of the following divisions:

- Parks and Recreation
- Information Technology
- Facilities Management
- City Arena
- Oaklawn Golf Course
- Emergency Management

PARKS and RECREATION maintains City parks and provides support services for organizations holding events at the parks. Parks division maintains the city's community park, five neighborhood parks, a nature park, and a ball field sports complex. They are also responsible for maintaining lawn areas at various City property, maintaining the median and ROW of US 59 as well as other necessary activities related to beatification of the city.

INFORMATION TECHNOLOGY provides support to all City Departments as it relates to Information Technology (IT). The IT division plans, maintains and over sees the City's computer systems, web site, phones, network, 911 dispatch center, and radio systems.

FACILITIES MANAGEMENT oversees the maintenance and operation of city-owned buildings.

CITY ARENA hosts a variety of events under its two-acre roofed facility, including but not limited to quine events, professional rodeos, dog shows, and concerts. The Arena also houses and maintains a public fishing pond.

OAKLAWN GOLF COURSE is a municipal nine-hole golf course, driving range and club house open to the public.

EMERGENCY MANAGEMENT through coordination with city and county, ensures that the city is prepared to respond to, and recover from, all natural and man-made emergencies. This division will provide the leadership and support to reduce the loss of life and property through an all-hazards emergency management program of mitigation, preparedness, response and recovery.



**General Fund
Support Services Dept
Administration**

SUPPORT SERVICES DEPARTMENT - ADMINISTRATION

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0101-16-80	SALARIES-OFFICIALS & ADMIN	0	\$0	\$22,979	\$0	\$83,054
01-0102-16-80	SALARIES-PROFESSIONAL	0	0	0	0	51,200
01-0106-16-80	SALARIES-OFFICE CLERICAL	-358	0	0	0	29,973
01-0109-16-80	SALARIES-OVERTIME	0	0	0	0	0
01-0111-16-80	SALARIES-LONGEVITY	0	0	0	0	1,152
01-0114-16-80	UNEMPLOYMENT INSURANCE	0	0	0	0	32
01-0122-16-80	TMRS	-60	0	3,716	0	27,262
01-0123-16-80	LIFE INSURANCE	0	0	0	0	63
01-0124-16-80	HEALTH INSURANCE	0	0	2,483	0	22,359
01-0125-16-80	DENTAL INSURANCE	0	0	77	0	892
01-0133-16-80	FICA	-27	0	1,731	0	12,858
01-0134-16-80	WORKMEN'S COMPENSATION	0	0	0	0	2,288
01-0176-16-80	CAR ALLOWANCE	0	0	0	0	2,700
01-0201-16-80	OFFICE SUPPLIES	0	0	0	0	3,000
01-0205-16-80	FUEL,OIL, & LUBE	0	0	0	0	2,000
01-0208-16-80	FOOD & BEVERAGES SUPPLIES	0	0	0	0	250
01-0218-16-80	SMALL TOOL & MINOR EQUIPMENT	0	0	0	0	1,250
01-0304-16-80	TELEPHONE-CELLULAR	0	0	0	0	1,600
01-0346-16-80	DUES & SUBSCRIPTIONS	0	0	0	0	1,500
01-0420-16-80	IMPROVEMENTS - DATA PROCESSING	0	0	0	0	500
01-0421-16-80	COMPUTER REPLACEMENT	0	0	0	0	200
EXPENDITURES TOTAL		-\$445	\$0	\$30,986	\$0	\$244,134



**General Fund
Support Services Dept
Information Technology**

SUPPORT SERVICES DEPARTMENT - INFORMATION TECHNOLOGY

		ACTUAL	BUDGET	ACTUAL	REVISED	
		2021	2021	6/30/2022	BUDGET 2022	BUDGET 2023
01-0102-16-81	SALARIES-PROFESSIONAL	\$147,563	\$147,563	\$43,384	\$169,386	\$103,460
01-0106-16-81	SALARIES-OFFICE CLERICAL	761	760	0	0	0
01-0109-16-81	SALARIES-OVERTIME	19,848	19,848	4,059	1,000	0
01-0111-16-81	SALARIES-LONGEVITY	1,968	1,968	0	2,064	864
01-0114-16-81	UNEMPLOYMENT INSURANCE	0	0	0	882	22
01-0122-16-81	TMRS	28,246	28,246	8,510	27,905	16,921
01-0123-16-81	LIFE INSURANCE	0	0	0	37	42
01-0124-16-81	HEALTH INSURANCE	0	0	1,444	30,332	14,906
01-0125-16-81	DENTAL INSURANCE	0	0	44	919	595
01-0133-16-81	FICA	13,013	13,013	4,023	13,184	7,981
01-0134-16-81	WORKMEN'S COMPENSATION	297	297	0	405	177
01-0201-16-81	OFFICE SUPPLIES	463	750	232	500	100
01-0205-16-81	FUEL,OIL, & LUBE	5,244	5,244	1,449	3,600	2,600
01-0213-16-81	MOTOR VEHICLE SUPPLIES	(3,478)	(3,478)	196	1,000	1,800
01-0218-16-81	SMALL TOOL & MINOR EQUIPMENT	707	707	0	2,000	2,000
01-0222-16-81	COMPUTER ACCESSORIES	0	0	735	650	3,000
01-0304-16-81	TELEPHONE-CELLULAR	7,895	7,895	11,224	5,900	4,000
01-0308-16-81	TELEPHONE -LAND	173	320	0	120	0
01-0316-16-81	CONTRACTED SERVICES	1,578	1,578	5,414	10,000	10,000
01-0323-16-81	LEASE/MAINTENANCE AGREEMENTS	52,135	52,135	27,370	90,000	49,700
01-0342-16-81	REPAIR & MAINTENANCE EQUIPMENT	4,278	4,278	748	8,000	8,000
01-0344-16-81	RENTALS	0	0	0	3,000	1,000
01-0345-16-81	CONFERENCE AND TRAINING	0	800	0	1,000	1,000
01-0346-16-81	DUES & SUBSCRIPTIONS	6,489	6,750	0	450	0
01-0347-16-81	MISCELLANEOUS	581	650	0	0	0
01-0420-16-81	IMPROVEMENTS - DATA PROCESSING	0	0	6,571	49,000	9,000
01-0421-16-81	COMPUTER REPLACEMENT	0	0	0	18,500	55,500
01-0422-16-81	ERP SYSTEMS	0	0	0	0	40,000
01-0458-16-81	EQUIPMENT REPLACEMENT FUND	0	10,580	0	0	0
01-0461-16-81	TECHNOLOGY-R&D	0	0	0	0	3,000
01-0490-16-81	NON DEPRECIABLE CAPITAL ITEMS	38,543	38,543	0	0	0
	EXPENDITURES TOTAL	\$326,304	\$338,447	\$115,403	\$439,834	\$335,668



**General Fund
Support Services Dept
Facilities Management**

SUPPORT SERVICES DEPARTMENT - FACILITIES MANAGEMENT

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0103-16-82	SALARIES-TECHNICIAN	\$46,147	\$46,147	\$24,317	\$47,391	\$50,357
01-0106-16-82	SALARIES-OFFICE & CLERICAL	761	760	0	0	0
01-0108-16-82	SALARIES-SERVICE MAINTENANCE	61,582	61,582	30,046	86,404	55,037
01-0109-16-82	SALARIES-OVERTIME	3,128	3,128	1,717	1,000	3,000
01-0111-16-82	SALARIES-LONGEVITY	872	1,248	0	720	672
01-0114-16-82	UNEMPLOYMENT INSURANCE	0	0	0	1,008	43
01-0122-16-82	TMRS	18,676	24,967	9,068	21,937	17,690
01-0123-16-82	LIFE INSURANCE	0	0	0	42	63
01-0124-16-82	HEALTH INSURANCE	0	0	6,499	34,665	22,359
01-0125-16-82	DENTAL INSURANCE	0	0	196	1,050	892
01-0133-16-82	FICA	8,601	11,808	4,253	10,380	8,344
01-0134-16-82	WORKMEN'S COMPENSATION	2,048	2,077	1,443	1,924	2,420
01-0201-16-82	OFFICE SUPPLIES	207	1,000	250	300	100
01-0204-16-82	JANITORIAL SUPPLIES	26,145	26,145	18,174	20,936	27,150
01-0205-16-82	FUEL,OIL, & LUBE	7,000	7,190	2,239	3,000	3,000
01-0206-16-82	CLOTHING & BOOTS	793	1,150	1,325	900	900
01-0212-16-82	ELECTRICAL SUPPLIES	30	600	0	600	600
01-0213-16-82	MOTOR VEHICLE SUPPLIES	665	665	3,144	3,500	3,500
01-0217-16-82	OTHER SUPPLIES	1,624	2,000	14	500	500
01-0218-16-82	SMALL TOOLS & MINOR EQUIPMENT	3,086	3,200	1,526	1,500	1,700
01-0304-16-82	TELEPHONE-CELLULAR	1,688	1,688	547	800	1,620
01-0305-16-82	PROFESSIONAL SERVICES	0	0	0	1,000	0
01-0318-16-82	RADIO REPAIRS	284	485	53	100	100
01-0322-16-82	SERVICE AGREEMENT	2,290	2,400	1,256	900	900
01-0323-16-82	LEASE/MAINTENANCE AGREEMENTS	0	100	0	500	500
01-0337-16-82	ELECTRIC SERVICE	162,781	162,781	80,610	130,000	160,000
01-0338-16-82	GAS SERVICE	22,110	22,110	18,097	26,000	35,500
01-0340-16-82	REPAIR & MAINTENANCE BUILDINGS	33,514	33,514	24,405	34,000	34,000
01-0341-16-82	REPAIR & MAINT-WEISMAN	818	818	0	0	0
01-0342-16-82	REPAIR & MAINT-EQUIPMENT	20,067	20,068	24,726	25,000	29,000
01-0344-16-82	RENTALS	2,203	2,422	0	2,000	2,000
01-0347-16-82	MISCELLANEOUS	154	200	0	200	0
01-0361-16-82	REPAIR & MAINT-AIR CONDITIONER	42,484	42,484	30,363	45,000	50,000
01-0364-16-82	REPAIR & MAINTENANCE GROUNDS	1,500	1,500	0	0	5,000
01-0368-16-82	REPAIR & MAINTENANCE ELEVATORS	0	0	0	0	10,000
01-0370-16-82	EXTERMINATION CONTRACT	10,653	10,653	9,270	16,000	16,000
01-0374-16-82	PASS CONTRACT	17,910	5,970	0	15,825	15,825
01-0385-16-82	REPAIR & MAINT-ROOF	0	0	6,353	22,064	25,000
01-0386-16-82	REPAIR & MAINT-WEISMAN	20,000	20,000	1,959	10,000	10,000



**General Fund
Support Services Dept
Facilities Management**

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0405-16-82	IMPROVEMENTS-BUILDINGS	8,234	8,234	105	0	0
01-0440-16-82	MACHINERY & EQUIPMENT	0	0	46,916	30,000	30,000
01-0491-16-82	SECURITY SYSTEM	0	0	0	0	6,000
EXPENDITURES TOTAL		\$528,055	\$529,092	\$348,871	\$597,146	\$629,772



**General Fund
Support Services Dept
Parks Recreation**

SUPPORT SERVICES DEPARTMENT - PARKS & RECREATION

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0103-16-83	SALARIES-TECHNICIAN	\$43,635	43,635	\$21,202	\$42,999	\$44,533
01-0106-16-83	SALARIES-OFFICE & CLERICAL	1,402	1,402	0	0	0
01-0107-16-83	SALARIES-SKILLED CRAFT	85,961	105,530	29,665	70,272	75,816
01-0108-16-83	SALARIES-SERVICE MAINTENANCE	151,436	155,519	72,417	229,366	213,179
01-0109-16-83	SALARIES-OVERTIME	3,599	9,172	1,408	10,000	10,000
01-0111-16-83	SALARIES-LONGEVITY	4,052	4,148	0	3,984	3,888
01-0114-16-83	UNEMPLOYMENT INSURANCE	0	0	0	2,772	162
01-0122-16-83	TMRS	48,164	52,750	20,163	54,438	56,351
01-0123-16-83	LIFE INSURANCE	0	0	0	116	211
01-0124-16-83	HEALTH INSURANCE	0	0	15,787	95,328	74,528
01-0125-16-83	DENTAL INSURANCE	0	0	478	288	2,974
01-0133-16-83	FICA	21,462	24,789	9,127	30,128	26,577
01-0134-16-83	WORKMEN'S COMPENSATION	5,993	6,024	4,761	1,974	5,028
01-0162-05-06	HSA	390	390	0	0	0
01-0201-16-83	OFFICE SUPPLIES	0	419	0	100	0
01-0202-16-83	AGRICULTURAL SUPPLIES	3,072	3,650	1,360	3,000	3,000
01-0203-16-83	MEDICAL SUPPLIES	2,503	3,350	35	1,000	1,000
01-0205-16-83	FUEL, OIL, & LUBE	21,511	22,900	9,151	25,600	24,600
01-0206-16-83	CLOTHING & BOOTS	2,491	3,050	1,979	4,200	4,200
01-0211-16-83	GARBAGE BAGS	4,819	6,500	3,860	7,500	7,500
01-0212-16-83	ELECTRICAL SUPPLIES	0	500	0	500	500
01-0213-16-83	MOTOR VEHICLE SUPPLIES	8,150	17,800	8,751	17,000	20,258
01-0214-16-83	PLUMBING SUPPLIES	0	500	0	500	0
01-0215-16-83	BUILDING SUPPLIES	0	500	21	500	0
01-0217-16-83	OTHER SUPPLIES	3,519	5,798	2,232	5,000	7,933
01-0218-16-83	SMALL TOOLS & MINOR EQUIPMENT	15,885	18,121	3,372	8,500	8,500
01-0219-16-83	REPAIR & MAINTENANCE SUPPLIES	4,625	5,500	3,831	6,000	0
01-0234-16-83	CHEMICAL SUPPLIES	0	0	2,300	4,000	4,000
01-0259-16-83	RECREATIONAL SUPPLIES	0	0	0	0	1,000
01-0260-16-83	RECREATIONAL EQUIPMENT	0	0	0	0	1,000
01-0304-16-83	TELEPHONE-CELLULAR	1,390	2,123	819	2,500	3,250
01-0305-16-83	PROFESSIONAL SERVICES	20,000	20,000	0	0	0
01-0323-16-83	LEASE/MAINTENANCE AGREEMENTS	190	25,000	0	2,500	0
01-0333-16-83	CEMETARY CONTRACT	0	0	0	50,000	50,000
01-0337-16-83	ELECTRIC SERVICE	34,305	35,264	14,083	20,000	20,000
01-0338-16-83	GAS SERVICE	467	467	123	0	0
01-0340-16-83	REPAIR & MAINTENANCE BUILDINGS	1,102	3,100	1,248	2,000	2,000
01-0341-16-83	REPAIR & MAINTENANCE-LIGHTS	18,226	18,226	0	9,000	12,500
01-0342-16-83	REPAIR & MAINTENANCE EQUIPMENT	11,681	16,402	2,976	13,000	13,000



**General Fund
Support Services Dept
Parks Recreation**

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0343-16-83	REPAIR & MAINTENANCE-PARKS	9,600	16,493	8,764	10,000	20,900
01-0344-16-83	RENTALS	3,000	3,472	2,060	4,500	3,700
01-0347-16-83	MISCELLANEOUS	392	709	300	700	0
01-0363-16-83	REP & MAINT GROUNDS-TELEGRAPH	292	3,000	0	3,000	1,500
01-0364-16-83	REPAIR & MAINTENANCE GROUNDS	4,334	20,000	1,500	10,500	10,500
01-0413-16-83	IMPROVEMENTS AIRPORT PARK CIP	0	0	40,000	42,800	4,300
01-0425-16-83	CARS & TRUCKS	0	0	0	0	62,500
01-0440-16-83	MACHINERY & EQUIPMENT	0	12,761	29,683	145,000	121,000
EXPENDITURES TOTAL		\$537,649	\$668,964	\$313,455	\$940,565	\$921,888



**General Fund
Support Services Dept
Arena**

SUPPORT SERVICES DEPARTMENT - ARENA

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0102-16-84	SALARIES-PROFESSIONAL	\$50,600	\$50,835	\$25,322	\$52,233	\$50,003
01-0108-16-84	SALARIES-SERVICE MAINTENANCE	27,421	28,381	7,516	28,302	28,434
01-0109-16-84	SALARIES-OVERTIME	3,183	6,000	634	4,000	4,000
01-0110-16-84	SALARIES-PART/TIME HOURLY	0	5,000	0	3,000	0
01-0111-16-84	SALARIES-LONGEVITY	576	1,008	16	672	576
01-0114-16-84	UNEMPLOYMENT INSURANCE	0	0	0	504	32
01-0122-16-84	TMRS	13,577	14,322	5,415	12,752	13,465
01-0123-16-84	LIFE INSURANCE	0	0	0	21	42
01-0124-16-84	HEALTH INSURANCE	0	0	2,267	17,332	14,906
01-0125-16-84	DENTAL INSURANCE	0	0	69	525	595
01-0133-16-84	FICA	5,423	6,979	2,125	6,034	6,350
01-0134-16-84	WORKMEN'S COMPENSATION	1,068	1,102	709	946	1,201
01-0202-16-84	AGRICULTURAL	12,744	13,793	5,199	11,000	11,000
01-0203-16-84	MEDICAL SUPPLIES	50	1,100	0	1,100	1,100
01-0204-16-84	JANITORIAL SUPPLIES	0	100	958	2,300	2,300
01-0205-16-84	FUEL,OIL, & LUBE	3,207	4,035	2,844	4,035	4,035
01-0206-16-84	CLOTHING & BOOTS	0	200	0	200	200
01-0212-16-84	ELECTRICAL SUPPLIES	0	750	0	750	750
01-0213-16-84	MOTOR VEHICLE SUPPLIES	0	750	0	750	750
01-0217-16-84	OTHER SUPPLIES	0	0	0	0	1,000
01-0218-16-84	SMALL TOOLS & MINOR EQUIPMENT	724	724	267	2,000	2,000
01-0219-16-84	REPAIR & MAINTENANCE SUPPLIES	383	600	0	1,000	1,000
01-0304-16-84	TELEPHONE-CELLULAR	514	513	365	0	600
01-0312-16-84	GENERAL ADVERTISING	0	100	0	0	0
01-0316-16-84	CONTRACTED SERVICES	0	0	0	3,000	0
01-0322-16-84	SERVICES AGREEMENT-OTHER	371	400	143	400	400
01-0326-16-84	TEXAS MULTIPLE PERIL INSURANCE	4,399	4,399	3,362	2,753	0
01-0337-16-84	ELECTRIC SERVICE	17,532	22,000	7,730	22,000	22,000
01-0338-16-84	GAS SERVICE	552	1,200	432	1,200	1,200
01-0340-16-84	REPAIR & MAINTENANCE BUILDINGS	0	0	91	6,000	11,000
01-0342-16-84	REPAIR & MAINTENANCE EQUIPMENT	4,776	6,159	1,943	9,000	9,000
01-0344-16-84	RENTALS	1,931	1,930	870	1,850	4,350
01-0346-16-84	DUES & SUBSCRIPTIONS	0	0	0	150	0
01-0347-16-84	MISCELLANEOUS	0	0	1,005	1,000	0
01-0421-16-84	COMPUTER REPLACEMENT	0	0	0	2,500	0
01-0436-16-84	IMPROVEMENTS-ARENA	0	12,500	0	7,500	7,500
01-0440-16-84	MACHINERY & EQUIPMENT	0	0	0	24,700	28,000
01-0458-16-84	EQUIPMENT REPLACEMENT FUND	0	0	0	5,000	0
EXPENDITURES TOTAL		\$149,031	\$184,880	\$69,282	\$236,509	\$227,789



**General Fund
Support Services Dept
Golf Course**

SUPPORT SERVICES DEPARTMENT- GOLF COURSE

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0102-16-85	SALARIES-PROFESSIONAL	\$52,793	\$52,793	\$23,202	\$47,648	\$49,920
01-0108-16-85	SALARIES-SERVICE MAINTAINANCE	0	0	0	29,587	0
01-0109-16-85	SALARIES-OVERTIME	7,668	8,525	6,677	2,500	0
01-0110-16-85	SALARIES-PART/TIME HOURLY	23,187	29,674	16,053	42,003	72,842
01-0111-16-85	SALARIES-LONGEVITY	256	768	0	1,008	1,056
01-0114-16-85	UNEMPLOYMENT INSURANCE	0	0	0	0	73
01-0122-16-85	TMRS	4,053	9,362	0	13,065	20,083
01-0123-16-85	LIFE INSURANCE	0	0	0	0	21
01-0124-16-85	HEALTH INSURANCE	0	0	0	0	7,453
01-0125-16-85	DENTAL INSURANCE	0	0	44	0	297
01-0133-16-85	FICA	6,404	7,759	3,511	6,757	9,472
01-0134-16-85	WORKMEN'S COMPENSATION	1,330	1,371	0	1,182	1,730
01-0201-16-85	OFFICE SUPPLIES	301	525	34	450	150
01-0202-16-85	AGRICULTURAL	1,142	1,142	610	2,500	0
01-0203-16-85	MEDICAL SUPPLIES	223	305	0	500	3,000
01-0205-16-85	FUEL,OIL, & LUBE	3,071	3,072	1,720	3,500	3,500
01-0206-16-85	CLOTHING & BOOTS	0	0	0	0	0
01-0208-16-85	FOOD & BEVERAGE SUPPLIES	70	71	935	4,000	5,000
01-0209-16-85	PRO SHOP	4,784	4,784	761	2,000	3,500
01-0210-16-85	SIGN SUPPLIES	0	0	225	500	0
01-0212-16-85	ELECTRICAL SUPPLIES	0	0	0	150	0
01-0213-16-85	MOTOR VEHICLE SUPPLIES	535	534	129	1,500	1,500
01-0217-16-85	OTHER SUPPLIES	1,537	1,537	0	500	500
01-0218-16-85	SMALL TOOL & MINOR EQUIPMENT	229	229	0	500	1,000
01-0219-16-85	REPAIR & MAINTENANCE SUPPLIES	1,075	1,075	0	1,000	1,000
01-0236-16-85	DRIVING RANGE	597	597	34	1,000	1,000
01-0304-16-85	TELEPHONE-CELLULAR	273	324	92	0	600
01-0322-16-85	SERVICE AGREEMENT	510	515	0	1,000	1,000
01-0337-16-85	ELECTRIC SERVICE	10,842	10,841	6,050	10,000	10,000
01-0340-16-85	REPAIR & MAINTENANCE BUILDINGS	2,276	2,275	9,677	1,000	2,500
01-0342-16-85	REPAIR & MAINTENANCE EQUIPMENT	8,442	8,517	1,452	6,000	10,000
01-0344-16-85	RENTALS	4,315	4,315	1,311	3,000	3,000
01-0346-16-85	DUES & SUBSCRIPTIONS	1,944	1,944	1,066	2,000	2,000
01-0347-16-85	MISCELLANEOUS	148	181	350	500	0
01-0364-16-85	REPAIR & MAINTENANCE GROUNDS	17,916	17,916	2,396	6,500	11,000
01-0440-16-85	MACHINERY & EQUIPMENT	2,349	7,645	0	0	15,000
01-0461-16-85	LEASE/PURCHASE PAYMENTS	6,941	6,941	5,346	9,000	17,900
EXPENDITURES TOTAL		\$165,211	\$185,537	\$81,675	\$200,850	\$256,098



**General Fund
Support Services Dept
Emergency Management**

SUPPORT SERVICES DEPARTMENT - EMERGENCY MANAGEMENT

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0132-16-86	FIREMEN RELIEF & RETIREMENT	\$295	\$442	\$0	\$442	\$0
01-0133-16-86	FICA	21	31	0	31	0
01-0134-16-86	WORKMEN'S COMPENSATION	35	35	0	35	0
01-0304-16-86	TELEPHONE-CELLULAR	912	1,025	304	0	2,200
01-0311-16-86	TRANSPORTATION	1,418	2,127	0	2,127	0
01-0323-16-86	LEASE/MAINTENANCE AGREEMENTS	1,200	1,200	0	3,000	1,500
01-0334-16-86	INTERNET-SATELLITE SERVICE	3,754	4,015	1,511	4,015	4,015
01-0342-16-86	REPAIR & MAINTENANCE EQUIPMENT	10,366	10,366	209	5,000	7,000
01-0345-16-86	CONFERENCE AND TRAINING	0	300	1,096	1,600	1,600
01-0464-16-86	SIREN-MONITORING	0	0	18,554	5,000	4,500
EXPENDITURES TOTAL		\$18,001	\$19,541	\$21,674	\$21,250	\$20,815



COMMUNITY SERVICES DEPARTMENT

The Community Services Department is comprised of the following divisions: Community Centers, Convention Center, and Marshall Public Library.

COMMUNITY CENTERS

The City of Marshall Community Centers provide a space for Marshall citizens to host birthday parties, family reunions, community events, community meetings, and space for recreational usage.

CONVENTION CENTER

The Marshall Convention Center was built to host meetings, banquets, trade shows, exhibits, weddings, and theater performances with the goal of providing excellent, well-maintained facilities and customer service for citizens and visitors alike.

MARSHALL PUBLIC LIBRARY

The Marshall Public Library aspires to be a vibrant destination that ignites imagination, fosters lifelong learning, and inspires the community to greater achievement by enriching, empowering, and educating the community through exemplary services, exceptional resources, and engaging programs.



General Fund
Community Services
Community Facilities

COMMUNITY SERVICES- COMMUNITY FACILITIES

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0106-17-71	SALARIES-OFFICE & CLERICAL	\$27,765	\$27,765	\$11,132	\$29,716	\$32,989
01-0108-17-71	SALARIES-SERVICE MAINTENANCE	43,166	47,534	17,766	49,276	52,166
01-0109-17-71	SALARIES-OVERTIME	4,486	4,485	1,249	2,500	10,000
01-0110-17-71	SALARIES-PART/TIME HOURLY	341	2,058	0	9,048	0
01-0111-17-71	SALARIES-LONGEVITY	880	1,200	0	1,344	432
01-0114-17-71	UNEMPLOYMENT INSURANCE	0	0	0	756	32
01-0122-17-71	TMRS	12,698	13,785	4,875	12,921	15,504
01-0123-17-71	LIFE INSURANCE	0	0	0	32	63
01-0124-17-71	HEALTH INSURANCE	0	0	3,250	25,998	22,359
01-0125-17-71	DENTAL INSURANCE	0	0	98	788	892
01-0133-17-71	FICA	5,831	7,041	2,274	6,113	7,312
01-0134-17-71	WORKMEN'S COMPENSATION	804	838	0	688	959
01-0201-17-71	OFFICE SUPPLIES	0	0	46	500	500
01-0204-17-71	JANITORIAL SUPPLIES	1,522	2,000	2,004	4,000	4,900
01-0205-17-71	FUEL,OIL, & LUBE	409	1,000	0	1,000	1,000
01-0206-17-71	CLOTHING & BOOTS	0	0	61	390	1,100
01-0208-17-71	FOOD AND BEVERAGE	0	0	0	400	500
01-0212-17-71	ELECTRICAL SUPPLIES	0	0	0	500	3,000
01-0213-17-71	MOTOR VEHICLE SUPPLIES	522	1,000	1,913	3,000	3,500
01-0215-17-71	BUILDING SUPPLIES	0	0	0	500	3,500
01-0217-17-71	OTHER SUPPLIES	0	0	0	500	500
01-0218-17-71	SMALL TOOLS & MINOR EQUIPMENT	0	0	35	3,000	3,500
01-0219-17-71	REPAIR & MAINTENANCE SUPPLIES	1,095	7,796	26	1,000	2,000
01-0304-17-71	TELEPHONE-CELLULAR	0	0	0	0	1,000
01-0322-17-71	SERVICE AGREEMENT	0	0	1,731	6,000	7,000
01-0326-17-71	TEXAS MULTIPLE PERIL INSURANCE	13,567	13,567	10,368	8,511	0
01-0337-17-71	ELECTRIC SERVICE	48,464	58,549	14,935	70,000	70,000
01-0338-17-71	GAS SERVICE	7,884	9,000	7,092	9,000	9,000
01-0340-17-71	REPAIR & MAINTENANCE BUILDING	0	0	350	10,000	10,000
01-0342-17-71	REPAIR & MAINTENANCE EQUIPMENT	0	0	3,295	4,000	4,500
01-0346-17-71	DUES & SUBSCRIPTIONS	0	0	0	500	0
01-0360-17-71	JANITORIAL SERVICES CONTRACT	0	0	0	2,650	0
01-0364-17-71	REPAIR & MAINTENANCE GROUNDS	0	0	0	8,000	8,000
01-0405-17-71	IMPROVEMENTS-BUILDING	0	0	47,132	115,362	20,362
01-0421-17-71	COMPUTER REPLACEMENT	0	0	0	8,000	0
01-0426-17-71	FURNITURE & FIXTURES	1,999	1,999	0	5,000	5,500
01-0440-17-71	MACHINERY & EQUIPMENT	0	0	0	5,500	6,000
01-0461-17-71	LEASE/PURCHASE PAYMENTS	1,000	1,000	646	1,500	2,000
EXPENDITURES TOTAL		\$172,433	\$200,617	\$130,278	\$407,993	\$310,071



**General Fund
Community Services
Library**

COMMUNITY SERVICES - LIBRARY

		ACTUAL	BUDGET	ACTUAL	REVISED	BUDGET	
		2021	2021	6/30/2022	BUDGET 2022		
01-0101-17-77	SALARIES OFFICIALS & ADMIN	\$63,093	\$63,093	\$31,545	\$65,043	\$0	
01-0102-17-77	SALARIES-PROFESSIONAL	74,930	78,264	39,402	80,114	66,123	
01-0105-17-77	SALARIES-PARAPROFESSIONAL	29,423	38,071	14,130	30,162	123,198	
01-0106-17-77	SALARIES-OFFICE & CLERICAL	75,679	75,679	42,724	85,412	89,523	
01-0109-17-77	SALARIES-OVERTIME	0	0	261	0	0	
01-0110-17-77	SALARIES-PART/TIME HOURLY	3,202	3,827	1,853	4,553	4,550	
01-0111-17-77	SALARIES-LONGEVITY	2,488	2,544	120	2,736	2,640	
01-0114-17-77	UNEMPLOYMENT INSURANCE	0	0	0	1,764	80	
01-0122-17-77	TMRS	40,775	42,796	20,727	41,442	45,657	
01-0123-17-77	LIFE INSURANCE	0	0	0	74	148	
01-0124-17-77	HEALTH INSURANCE	0	0	14,804	60,663	52,170	
01-0125-17-77	DENTAL INSURANCE	0	0	449	2,100	2,082	
01-0133-17-77	FICA	18,693	20,049	9,890	19,944	21,882	
01-0134-17-77	WORKMEN'S COMPENSATION	479	494	314	574	601	
01-0201-17-77	OFFICE SUPPLIES	10,390	10,392	7,040	10,000	10,000	
01-0212-17-77	ELECTRICAL SUPPLIES	0	50	0	50	50	
01-0230-17-77	PROGRAM EXPENSES	7,332	7,548	1,996	10,000	10,000	
01-0322-17-77	SERVICE AGREEMENT	2,004	2,004	1,791	3,000	3,000	
01-0323-17-77	LEASE/MAINTENANCE AGREEMENTS	3,830	3,830	3,295	12,000	12,000	
01-0323-17-77	PROPERTY INSURANCE	3,943	3,943	0	3,315	0	
01-0337-17-77	ELECTRIC SERVICE	15,828	16,190	8,808	17,000	17,000	
01-0338-17-77	GAS SERVICE	2,010	2,010	1,672	2,000	2,000	
01-0342-17-77	REPAIR & MAINTENANCE EQUIPMENT	2,426	2,426	237	3,000	3,000	
01-0345-17-77	CONFERENCE AND TRAINING	0	0	0	2,500	2,500	
01-0346-17-77	DUES & SUBSCRIPTIONS	37,658	37,658	32,632	40,000	40,000	
01-0347-17-77	MISCELLANEOUS	435	435	0	200	200	
01-0364-17-77	REPAIR & MAINTENANCE GROUNDS	0	101	0	1,000	1,000	
01-0414-17-77	IMPROVEMENTS BOOKS-PUBLICATION	84,268	84,268	43,484	60,000	60,000	
01-0420-17-77	IMPROVEMENTS - DATA PROCESSING	0	0	1,182	6,900	8,000	
01-0440-17-77	MACHINERY & EQUIPMENT	5,000	5,000	2,667	4,437	17,500	
	EXPENDITURES TOTAL		\$483,886	\$500,672	\$281,023	\$569,983	\$594,903



General Fund
Community Services
Administration and Communications

COMMUNITY SERVICES - ADMINISTRATION & COMMUNICATIONS

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
01-0101-17-78	SALARIES OFFICIALS & ADMIN	\$13,702	\$19,822	\$9,837	\$20,669	\$30,385
01-0111-17-78	SALARIES-LONGEVITY	29	43	0	58	403
01-0114-17-78	UNEMPLOYMENT INSURANCE	0	0	0	76	4
01-0122-17-78	TMRS	2,379	3,419	1,631	3,370	5,383
01-0123-17-78	LIFE INSURANCE	0	0	0	5	8
01-0124-17-78	HEALTH INSURANCE	0	0	650	4,333	2,981
01-0125-17-78	DENTAL INSURANCE	0	0	20	79	119
01-0133-17-78	FICA	1,084	1,551	771	1,595	2,539
01-0134-17-78	WORKMEN'S COMPENSATION	45	45	24	46	56
01-0162-17-78	H.S.A	23	23	0	0	0
01-0176-17-78	CAR ALLOWANCE	627	627	300	720	2,400
01-0201-17-78	OFFICE SUPPLIES	0	0	46	500	1,500
01-0208-17-78	FOOD AND BEVERAGE	0	0	0	400	500
01-0304-17-78	TELEPHONE-CELLULAR	119	119	23	234	234
01-0305-17-78	PROFESSIONAL SERVICES	0	0	0	0	2,000
01-0316-17-78	CONTRACTED SERVICES	0	0	0	0	3,000
01-0322-17-78	SERVICE AGREEMENT	0	0	0	0	800
01-0323-17-78	LEASE/MAINTENANCE AGREEMENTS	0	0	0	0	1,100
01-0324-17-78	PRINTING & REPRODUCTION	0	0	0	0	2,000
01-0342-17-78	REPAIR & MAINTENANCE EQUIPMENT	0	0	0	0	750
01-0345-17-78	CONFERENCE & TRAINING	0	0	0	0	4,600
01-0346-17-78	DUES & SUBSCRIPTIONS	0	0	0	0	300
01-0426-17-78	FURNITURE & FIXTURES	0	0	0	0	3,400
EXPENDITURES TOTAL		\$18,008	\$25,649	\$13,302	\$32,085	\$64,463



NON-DEPARTMENTAL/ ANNUAL DISBURSEMENTS

Non-Departmental covers the cost of services and supplies that benefit all departments within the General Fund and the Utility Enterprise Fund.

Annual Disbursements covers the cost of services and charges, capital outlay, annual allocations, and interfund transfers that are not a part of Utility operations.



**General Fund
Non-Departmental**

NON-DEPARTMENTAL

		ACTUAL	BUDGET	ACTUAL	REVISED	
		2021	2021	6/30/2022	BUDGET 2022	BUDGET 2023
01-0112-12-00	EDUCATIONAL & INCENTIVE	\$1,987	\$1,987	\$1,000	\$2,784	\$3,000
01-0122-12-00	TMRS for DRAG-UP	18,855.09	18,855.09	0.00	18,000.00	0
01-0123-12-00	LIFE INSURANCE	3,449.54	7,855.00	683.65	2,040.06	0
01-0124-12-00	HEALTH INSURANCE	1,306,295.48	1,309,047.40	451,972.61	-108,439.30	0
01-0125-12-00	DENTAL INSURANCE	42,889.67	56,876.00	14,603.82	6,321.37	0
01-0127-12-00	SICK LEAVE-ACCRUED PAYMENTS	107,303.63	107,303.63	0.00	100,000.00	0
01-0128-12-00	VACATION-ACCRUED PAYMENTS	67,621.84	71,000.00	0.00	75,000.00	0
01-0133-12-00	FICA for DRAG-UP	7,410.43	7,410.43	0.00	10,000.00	0
01-0162-12-00	HSA	6,234.09	6,234.09	0	0	0
01-0246-12-00	RECRUITMENT/SEARCH COSTS	0	0	1850	216	0
01-0301-12-00	AUDIT SERVICES	30,940.00	30,940.00	12,750	34,000	52,000
01-0302-12-00	HEALTH CONSULTANT SERVICES	22,876.00	22,876.00	20,376	21,000	34,000
01-0305-12-00	PROFESSIONAL SERVICES	18,824.01	42,850.00	15,554	24,700	35,000
01-0307-12-00	INTERNET SERVICES	65,316.96	65,316.96	17,489	43,750	22,000
01-0308-12-00	TELEPHONE - LAND	26,253.96	26,253.96	5,461	13,750	108,000
01-0309-12-00	WORKERS COMP AUDIT	0.00	20,000.00	384	0	0
01-0310-12-00	POSTAGE & FREIGHT	13,914.22	13,914.22	17,261	20,000	38,000
01-0312-12-00	GENERAL ADVERTISING	9,062.37	9,062.37	1,760	7,975	10,000
01-0316-12-00	CONTRACTED SERVICES	68,940.00	68,940.00	26569	300	0
01-0323-12-00	LEASE/MAINTENANCE AGREEMENTS	5,326.65	7,625.00	158	16,000	20,000
01-0324-12-00	PRINTING & REPRODUCTION	817.12	817.12	510	1,000	1,000
01-0325-12-00	CYBER INSURANCE	0	0	0	54	0
01-0326-12-00	PROPERTY INSURANCE	112,203.26	112,203.26	88,072	90,252	132,500
01-0331-12-00	UNEMPLOYMENT INSURANCE	52,237.44	52,237.44	1,657	-2,633	0
01-0332-12-00	LIABILITY INSURANCE	52,483.80	55,828.00	35,578	112,168	366,000
01-0334-12-00	HSA FEE	1,243.02	1,243.02	714	1,200	2,100
01-0335-12-00	CREDIT CARD FEES	0	0	5,242	0	1,000
01-0344-12-00	RENTALS	1,243.88	1,244.00	1,564	2,000	2,000
01-0345-12-00	CONFERENCE & TRAINING	0	0	2,025	2,025	0
01-0346-12-00	DUES & SUBSCRIPTIONS	300.30	300.30	1,330	1,242	4,000
01-0347-12-00	MISCELLANEOUS	18,953.67	18,953.67	378	4,258	1,500
01-0349-12-00	DUES/TML & NLC	2,008.50	2,008.50	1,834	2,500	4,000
01-0344-12-00	DISASTER-WINTER WEATHER	55,823.00	55,823.00	0	0	0
01-0355-12-00	SPONSORSHIPS/DONATIONS	0.00	0.00	0	0	2,500
01-0375-12-00	LEASE/MAINT COPIERS & PRINTERS	0.00	0.00	0	0	0
01-0379-12-00	DISASTER RELIEF	40,243	40,243	0	0	0
01-0320-12-00	INSURANCE CLAIMS REPAIRS	(1,913.74)	0	-32,760	0	0
01-0466-12-00	SOFTWARE/LICENSES	1,775.55	1,775.55	4,400	0	0
01-0720-12-00	EMPLOYEE CONTINGENCY	0	0	0	0	9,047
	EXPENDITURES TOTAL	\$2,160,920	\$2,237,024	\$698,414	\$501,464	\$847,647



**General Fund
Annual Disbursement**

ANNUAL DISBURSEMENTS - GENERAL FUND

		ACTUAL	BUDGET	ACTUAL	REVISED	BUDGET
		2021	2021	6/30/2022	BUDGET 2022	
01-0306-13-00	APPRAISAL DISTRICT CHARGES	\$101,513	\$101,513	\$78,807	\$104,730	\$104,730
01-0376-13-00	DUES ETCOG 376	3,590	3,590	3,388	3,590	3,590
01-0389-13-00	I-69 ALLIANCE DUES	5,750	5,750	5,750	5,750	5,750
01-0396-13-00	INTERFUND TRANSFER - FREEZE	0	0	2,093	5,000	0
01-0397-13-00	PROPERTY TAX - HCAD	756.36	756.36	0	0	0
01-0750-13-00	ETCOG TRANSIT	35,000	35,000	35,000	35,000	35,000
01-0751-13-00	MARSHALL/HARRISON HEALTH DIST	68,940	68,940	68,940	68,940	68,940
01-0752-13-00	CHILD SEFETY ALLOCATION	0	0	0	31,000	31,000
01-0753-13-00	DEPOT ALLOCATION	0	0	22,500	22,500	22,500
01-0775-13-00	TIF	0	0	0	0	187,127
01-0800-13-00	INTERFUND TRANSFER-BUILDING RES	0	0	100,000	100,000	0
01-0866-13-00	INTERFUND XFR TO 66	244,301	335,889	110,000	110,000	641,019
	EXPENDITURES TOTAL	\$459,850	\$551,438	\$426,478	\$486,510	\$1,099,656



UTILITY ENTERPRISE FUND

The Utility Enterprise Fund supports the operation of the Marshall Water Utilities Division within Public Works. These divisions operate the water wastewater utility services that include water treatment and distribution, and wastewater collection and treatment. The fund is supported through user fees paid by the City's water and sewer customers and other miscellaneous related fees.

This section of the budget includes the following:

- Utility Enterprise Fund estimated revenues
- Utility Enterprise Fund estimated expenditures
- Utility Enterprise Fund detailed line-item departmental budgets



BUDGET SUMMARY ESTIMATED REVENUE & EXPENDITURE UTILITY ENTERPRISE FUND

2022 BUDGET

ESTIMATED REVENUE	\$10,432,950
FUNDS AVAILABLE FOR APPROPRIATIONS	<u>\$10,432,950</u>
<hr/>	
ESTIMATED EXPENDITURES	
ADMINISTRATION	\$329,564
WATER PRODUCTION	1,410,568
DISTRIBUTION/COLLECTION	2,298,474
WASTEWATER TREATMENT	1,643,823
WATER BILLING	628,057
ENGINEERING	82,307
NON-DEPARTMENTAL	3,230,746
EXPENDITURES TOTAL	<u>\$9,623,538</u>
ESTIMATED EXCESS REVENUE OVER EXPENDITURES	\$809,412

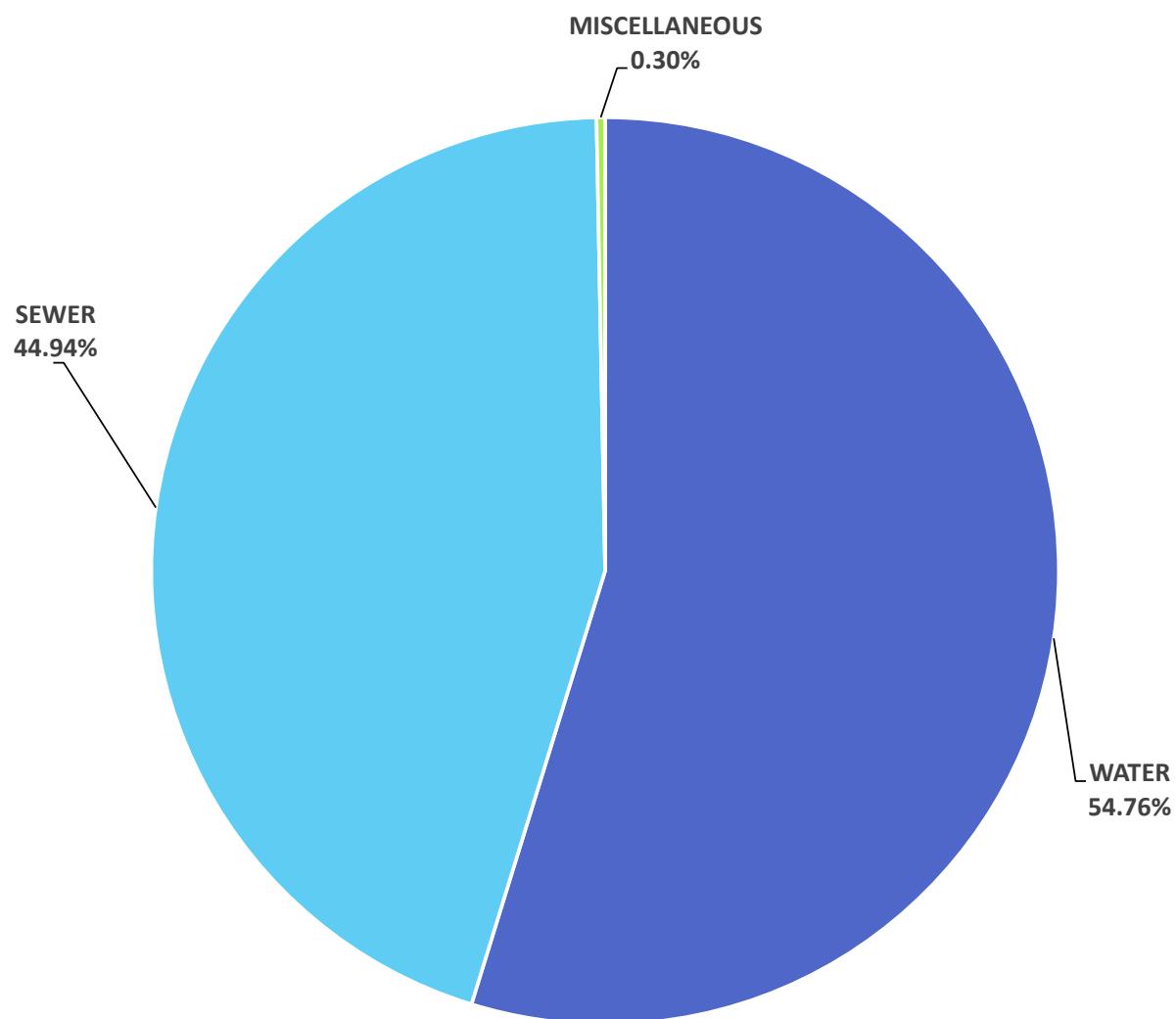


ESTIMATED REVENUE - UTILITY ENTERPRISE FUND

	ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
PERMITS & FEES					
WASTE WATER DISCHARGE PERMIT	\$7,270	\$2,500	\$1,200	\$7,000	\$7,000
BACK FLOW PREVENTION FEE	1,300	1,215	882	1,215	1,350
POLLUTION CONTROL FEES	9,293	7,685	4,634	8,000	10,000
PERMITS & FEES SUBTOTAL	\$17,863	\$11,400	\$6,716	\$16,215	\$18,350
WATER & SEWER CHARGES					
WATER SALES	\$5,016,722	\$5,611,070	\$2,546,104	\$5,410,000	\$5,600,000
SEWER SALES	3,959,162	3,700,657	2,174,877	4,457,500	4,617,500
RECOVERED CHARGE OFFS	18,004	16,562	6,976	23,000	20,000
WATER CONNECTIONS/EXTENSIONS	10,445	36,000	5,400	336,000	15,000
SEWER CONNECTIONS/EXTENSIONS	5,000	12,240	2,000	12,240	7,500
WATER BILLING SERVICE FEES	62,219	50,000	43,421	50,000	68,000
WASTE HAULER FEES	54,364	61,464	22,184	61,500	55,000
WATER & SEWER CHARGES SUBTOTAL	\$9,125,917	\$9,487,993	\$4,800,961	\$10,350,240	\$10,383,000
MISCELLANEOUS REVENUE					
INTEREST EARNED	\$2,680	\$15,000	\$1,874	\$15,000	\$5,000
I & S FUND INTEREST	35	500	64	500	\$100
MISCELLANEOUS	17,633	26,500	11,174	26,500	26,500
MISCELLANEOUS REVENUE SUBTOTAL	\$20,348	\$42,000	\$13,112	\$42,000	\$31,600
GRAND TOTAL	\$9,164,128	\$9,541,393	\$4,820,789	\$10,408,455	\$10,432,950



ESTIMATED REVENUES BY PERCENT UTILITY ENTERPRISE FUND



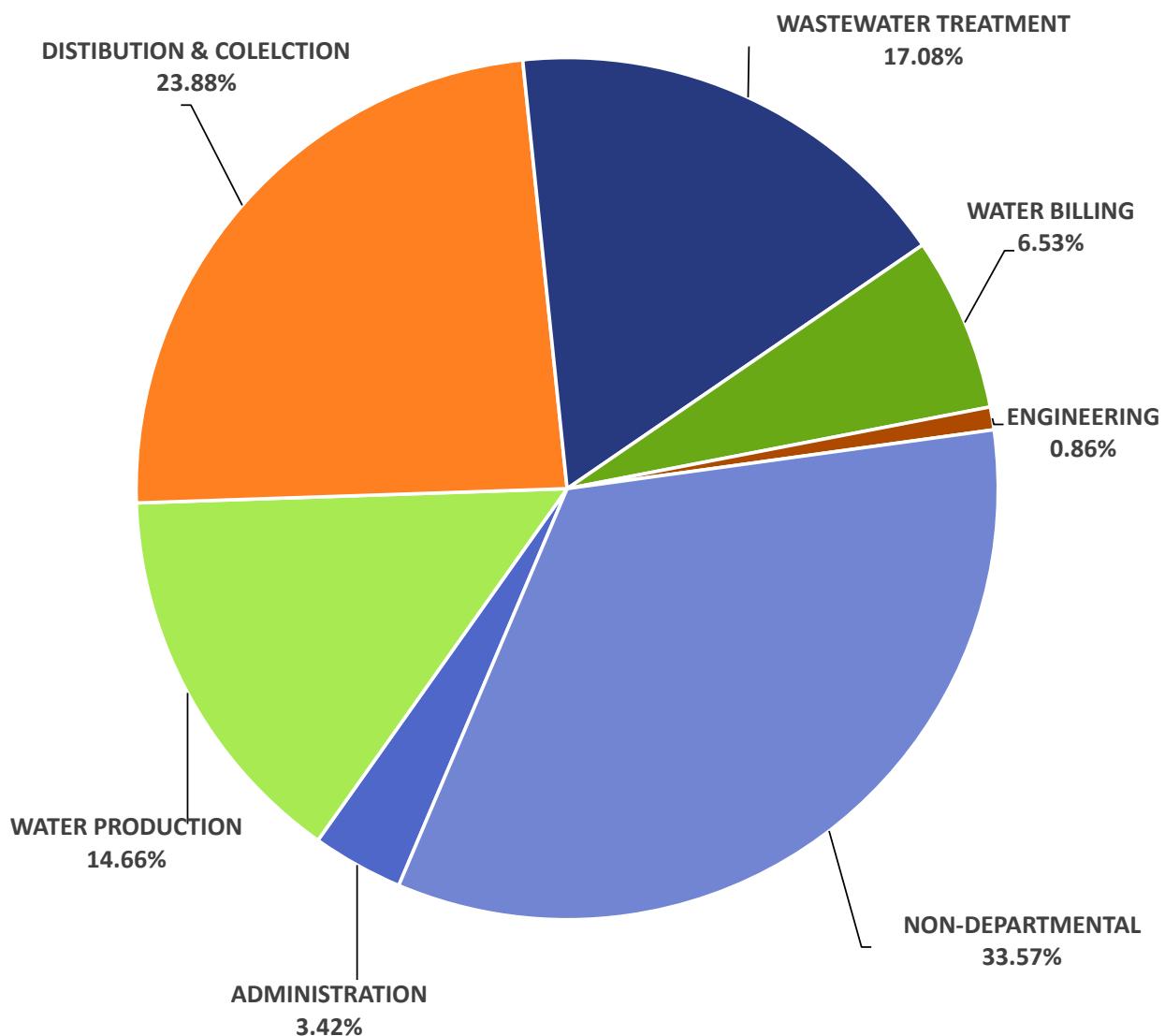


ESTIMATED EXPENDITURES - UTILITY ENTERPRISE FUND

	ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
UTILITY ENTERPRISE					
ADMINISTRATION	\$348,624	\$356,144	\$149,839	\$504,318	\$329,564
WATER PRODUCTION	1,204,492	1,341,190	513,825	1,361,471	1,410,568
DISTRIBUTION & COLLECTION	2,037,537	2,310,864	1,008,850	2,220,041	2,298,474
WASTEWATER TREATMENT	1,456,600	1,506,336	795,300	1,605,604	1,643,823
WATER BILLING	526,811	527,742	293,412	625,253	628,057
ENGINEERING	31,785	33,928	15,470	35,334	82,307
UTILITY ENTERPRISE SUBTOTAL	\$5,605,849	\$6,076,204	\$2,776,696	\$6,352,022	\$6,392,792
NON-DEPARTMENTAL					
NON-DEPARTMENTAL	\$1,267,489	\$1,226,649	\$3,810,962	\$4,056,434	\$3,230,746
NON-DEPARTMENTAL SUBTOTAL	\$1,267,489	\$1,226,649	\$3,810,962	\$4,056,434	\$3,230,746
GRAND TOTAL	\$6,873,338	\$7,302,853	\$6,587,658	\$10,408,455	\$9,623,538



ESTIMATED EXPENDITURES BY PERCENT UTILITY ENTERPRISE FUND





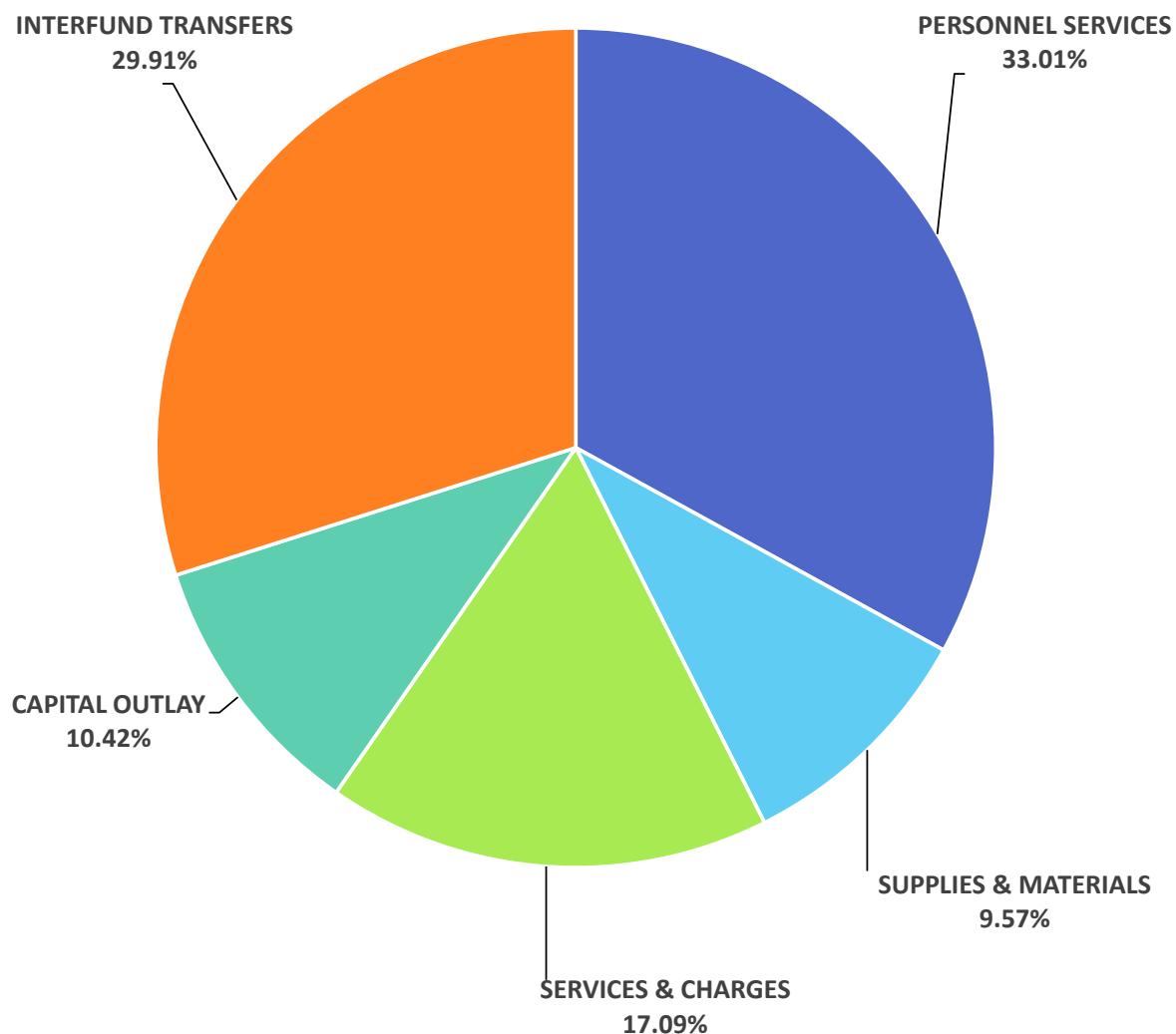
ESTIMATED EXPENDITURES BY CLASSIFICATION UTILITY ENTERPRISE FUND

2023 BUDGET

PERSONNEL SERVICES	\$3,176,478
SUPPLIES & MATERIALS	921,350
SERVICES & CHARGES	1,644,263
CAPITAL OUTLAY	1,002,870
INTERFUND TRANSFERS OUT	2,878,577
TOTAL	\$9,623,538



ESTIMATED EXPENDITURES BY CLASSIFICATION PERCENT UTILITY ENTERPRISE FUND





UTILITY ENTERPRISE FUND RESERVE CALCUALTION 2023

UNCOMMITTED RESERVES (Per 12/31/2021 Audit)	\$ 1,630,203
--	---------------------

2022 BUDGET AMENDMENTS

Increase Reserves	\$ -
Decrease Reserves	<u>-</u>
	<u>\$ -</u>

NET UNCOMMITTED RESERVES	<u>\$1,630,203</u>
---------------------------------	---------------------------

2022 BUDGET (As Adopted)	\$ 10,408,455
---------------------------------	----------------------

RESERVES TO BE MAINTAINED	\$2,602,114
----------------------------------	--------------------

(100% of the amount necessary to fund 3 months operations
based on the 2022 budget)

RESERVES OVER (UNDER) MINIMUM REQUIRED	<u>\$ (971,911)</u>
---	----------------------------

Resolution R-02-02 requires maintaining operating reserves
equal to 3-months operating expenses based on the prior
year's budget expenditures



PUBLIC WORKS DEPARTMENT UTILITY DIVISIONS

The mission of the Public Works Department – Water\Sewer Utility Division is to provide the highest quality drinking water production and distribution as well as wastewater collection and treatment in a professional, effective, and efficient manner, in accordance with TCEQ and EPA guidelines, so that public health, the environment, and quality of life are protected and enhanced.

A. WATER PRODUCTION DIVISION:

This division is responsible for overall treatment of raw water piped from Big Cypress Bayou, which is northeast of Marshall and treating the raw water in accordance with all TCEQ and EPA permit requirements and standards.

2023 Goals and Objectives of the Water Production Division are:

- Continue to follow the comprehensive capital improvement plan that was presented in 2020 as well as the overall City CIP presented in 2022 to ensure that both the Raw Water Intake facility as well as the Water Treatment Plant are operating in accordance with all permits and regulations.
- Plan\design\engineer\construct significant infrastructure improvements utilizing both COVID relief funds as well as Capital Funds generated through the rate increase.
- Monitor current rate structure to insure the milestones identified in the proposed rate study are on target
- Staff will continue to pursue grant assistance and alternative programs to fund infrastructure improvements to meet our City's objectives and Mobilize Marshall.
- In addition to system improvements, our goal is to provide an environment to continue development of our staff by providing the training and incentives to maintain a highly skilled workforce
- Continue to provide a cross-training program for maintenance staff

B. THE WASTEWATER TREATMENT DIVISION:

This division is responsible for treatment of wastewater collected from within our community, and discharging the fully treated water product back into the Parker Creek watershed in accordance with current TCEQ permits and any\all EPA requirements.

2023 Goals and Objectives of the Wastewater Treatment Division are:

- Maintain industrial pretreatment program at highest level possible to greatly reduce or



eliminate contaminant levels of commercial or industrial discharged products.

- Plan\design\construct significant treatment upgrades to the existing WWTP to insure the City is providing the most cost effective treatment program and remain compliant with all current and future TCEQ permits.
- Utilize existing COVID relief funds along with proposed capital expenditures to effectively upgrade both the treatment plant as well as the wastewater lift stations.
- Operate and maintain the wastewater treatment facility at the highest level of efficiency possible to reduce electrical and treatment costs, and extend the expected life of facility components.
- Continue to evaluate all components of the wastewater treatment plant and lift stations as it relates to efficiency and age and prepare replacement schedules in accordance with the existing CIP.

C. WATER DISTRIBUTION\WASTEWATER COLLECTION DIVISION:

This division is responsible for the following functions:

1. Repairs and maintenance of existing collection systems including pipes and manholes to allow for the efficient transfer of wastewater collected throughout the City to the wastewater treatment plant.
2. Repair and maintenance of all potable water distribution piping, valves and hydrants within the City's water infrastructure.

2023 Goals and Objectives of the Water Distribution\Wastewater Collection Division are:

- Continue to respond to breaks within the system and make repairs as quickly as possible to restore services to the City.
- Introduce an aggressive replacement program for the most vulnerable sections of the distribution system.
- Evaluate alternative methods of servicing and repairing the existing infrastructure.
- Continue replacement of older fire hydrants as well as maintenance of existing hydrants coordinated with the Fire Department.
- Expand the use of valve exercising equipment to insure the proper operation of all water valves.
- Evaluate the entire system to determine where deficiencies are within the distribution system to provide interconnect and equalized water flows.
- Continue our comprehensive program to address inflow and infiltration (I&I) of groundwater and storm-water into the wastewater collection system to maintain EPA and TCEQ compliance guidelines.
- Expand program of smoke testing and camera inspections to locate problems within the wastewater collection system.
- Reintroduce a Infiltration\Inflow crew to identify and repair any and all I&I problems within the collection system.
- Research grants or loan forgiveness plans that may be available on state and federal levels to fund replacement of older line and utility infrastructure to assure system integrity.



Utility Enterprise Fund Administration

UTILITY ENTERPRISE FUND - ADMINISTRATION

		ACTUAL 2021	BUDGET 2021	REVISED BUDGET		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
40-0101-20-41	SALARIES-OFFICIAL & ADMIN	\$222,543	\$222,543	\$74,440	\$266,655	\$65,437
40-0102-20-41	SALARIES-PROFESSIONAL	0	0	0	20,600	120,996
40-0106-20-41	SALARIES-OFFICE & CLERICAL	37,790	37,790	19,013	61,277	44,605
40-0108-20-41	SALARIES-SERVICE MAINTENANCE	663	663	0	0	0
40-0109-20-41	SALARIES-OVERTIME	25	25	0	250	0
40-0110-20-41	SALARIES-PART/TIME & HOURLY	0	0	0	1,000	0
40-0111-20-41	SALARIES-LONGEVITY	624	624	0	1,464	871
40-0114-20-41	UNEMPLOYMENT INSURANCE	0	0	0	1,260	35
40-0122-20-41	TMRS	45,330	45,330	15,582	57,008	38,365
40-0123-20-41	LIFE INSURANCE	0	0	0	53	68
40-0124-20-41	HEALTH INSURANCE	0	0	2,347	43,331	23,849
40-0125-20-41	DENTAL INSURANCE	0	0	118	1,313	952
40-0133-20-41	FICA-SALARY	17,962	17,962	7,322	26,970	18,094
40-0134-20-41	WORKER'S COMPENSATION	633	633	666	888	723
40-0162-20-41	H.S.A.	166	166	29	0	0
40-0176-20-41	CAR ALLOWANCE	11,400	11,400	2,913	11,400	4,620
40-0201-20-41	OFFICE SUPPLIES	1,797	1,800	352	500	500
40-0205-20-41	FUEL, OIL & LUBE	3,712	3,712	0	1,500	1,500
40-0206-20-41	CLOTHING & BOOTS	91	300	0	450	450
40-0213-20-41	MOTOR VEHICLE SUPPLIES	209	600	0	300	400
40-0217-20-41	OTHER SUPPLIES	0	100	0	50	50
40-0304-20-41	TELEPHONE-CELLULAR	213	213	64	750	750
40-0305-20-41	PROFESSIONAL SERVICES	723	723	24,012	0	0
40-0318-20-41	RADIO REPAIRS	40	50	0	0	0
40-0324-20-41	PRINTING & REPRODUCTION	1,890	1,890	1,333	2,000	2,000
40-0342-20-41	REPAIR & MAINTENANCE EQUIPMENT	170	464	0	300	300
40-0344-20-41	RENTALS	2,105	3,219	533	1,000	1,000
40-0345-20-41	CONFERENCE & TRAINING	40	200	860	2,500	2,500
40-0346-20-41	DUES & SUBSCRIPTION	329	329	89	300	300
40-0347-20-41	MISCELLANEOUS	169	500	166	300	300
40-0420-20-41	IMPROVEMENTS - DATA PROCESSING	0	0	0	900	900
40-0458-20-41	EQUIPMENT REPLACEMENT FUND	0	4,908	0	0	0
EXPENDITURES TOTAL		\$348,624	\$356,144	\$149,839	\$504,318	\$329,564



Utility Enterprise Fund Water Production

UTILITY ENTERPRISE FUND - WATER PRODUCTION

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
40-0103-20-42	SALARIES-TECHNICIAN	\$46,324	\$46,324	\$17,891	\$87,089	\$85,904
40-0107-20-42	SALARIES-SKILLED CRAFT	234,980	234,980	107,312	230,245	238,638
40-0109-20-42	SALARIES-OVERTIME	40,196	40,196	21,017	19,140	19,140
40-0111-20-42	SALARIES-LONGEVITY	3,840	3,840	112	4,224	3,264
40-0114-20-42	UNEMPLOYMENT INSURANCE	0	0	0	2,234	97
40-0122-20-42	TMRS	53,543	53,543	23,662	50,790	56,275
40-0123-20-42	LIFE INSURANCE	0	0	0	106	190
40-0124-20-42	HEALTH INSURANCE	0	0	8,666	86,662	67,076
40-0125-20-42	DENTAL INSURANCE	0	0	263	2,626	2,676
40-0133-20-42	FICA-SALARY	24,770	24,770	11,102	24,000	26,541
40-0134-20-42	WORKER'S COMPENSATION	4,887	4,918	0	4,705	6,276
40-0201-20-42	OFFICE SUPPLIES	1,000	1,000	0	500	500
40-0203-20-42	MEDICAL SUPPLIES	291,196	315,000	0	5,000	5,000
40-0204-20-42	JANITORIAL SUPPLIES	1,735	2,000	161	2,000	2,000
40-0205-20-42	FUEL, OIL & LUBE	22,291	28,500	10,756	14,000	14,000
40-0206-20-42	CLOTHING & BOOTS	2,144	2,400	1,250	3,350	3,350
40-0212-20-42	ELECTRIC SUPPLIES	0	300	0	300	300
40-0213-20-42	MOTOR VEHICLE SUPPLIES	7,811	7,811	263	4,500	4,000
40-0217-20-42	OTHER SUPPLIES	1,410	2,000	0	1,250	1,750
40-0218-20-42	SMALL TOOLS & MINOR EQUIPMENT	1,769	3,500	0	2,500	2,500
40-0219-20-42	REPAIR & MAINTENANCE SUPPLIES	-19,869	6,500	4,347	10,000	10,000
40-0234-20-42	CHEMICAL SUPPLIES	0	0	145,248	270,000	290,000
40-0304-20-42	TELEPHONE - CELLULAR	483	700	161	700	540
40-0305-20-42	PROFESSIONAL SERVICES	21,450	30,000	8,721	25,000	25,000
40-0318-20-42	RADIO REPAIRS	119	1,000	79	750	750
40-0324-20-42	PRINTING & REPRODUCTION	0	2,000	0	1,000	1,000
40-0337-20-42	ELECTRIC SERVICE	333,295	370,000	113,452	335,000	340,000
40-0340-20-42	REPAIR & MAINTENANCE BUILDINGS	4,025	10,000	2,506	7,500	37,500
40-0342-20-42	REPAIR & MAINTENANCE EQUIPMENT	65,687	67,406	7,184	75,000	75,000
40-0344-20-42	RENTALS	780	1,000	309	700	700
40-0345-20-42	CONFERENCE & TRAINING	2,247	2,500	1,034	2,500	2,500
40-0346-20-42	DUES & SUBSCRIPTION	526	1,050	70	1,000	1,000
40-0347-20-42	MISCELLANEOUS	511	600	0	100	100
40-0364-20-42	REPAIR & MAINTENANCE OF GROUNDS	0	0	0	5,000	5,000
40-0367-20-42	SPRAY CONTRACT	2,290	2,500	2,500	2,500	2,500
40-0369-20-42	STAE & FED FEES AND/OR TAXES	25,769	26,500	25,759	26,500	26,500
40-0405-20-42	IMPROVEMENTS-BUILDINGS	323	2,323	0	3,000	3,000
40-0422-20-42	BUILDING REPAIRS & MAINTENANCE	20,600	20,600	0	0	0
40-0425-20-42	CARS & TRUCKS	8,360	8,360	0	0	0
40-0440-20-42	OTHER MACHINERY & EQUIPMENT	0	0	0	50,000	50,000



Utility Enterprise Fund Water Production

	ACTUAL 2021	BUDGET 2021	REVISED		
			ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
40-0458-20-42	REPLACEMENT FUND EXPENDITURES TOTAL		0	17,069	0
			\$1,204,492	\$1,341,190	\$513,825
				\$1,361,471	\$1,410,568



Utility Enterprise Fund Distribution and Collection

UTILITY ENTERPRISE FUND - DISTRIBUTION/COLLECTION

		REVISED			
		ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022
40-0107-20-43	SALARIES-SKILLED CRAFT	\$281,957	\$291,771	\$145,880	\$233,351
40-0108-20-43	SALARIES-SERVICE MAINTENANCE	304,455	329,623	177,497	377,063
40-0109-20-43	SALARIES-OVERTIME	51,418	51,418	24,892	27,400
40-0111-20-43	SALARIES-LONGEVITY	5,236	7,344	12	5,760
40-0114-20-43	UNEMPLOYMENT INSURANCE	0	0	0	4,788
40-0122-20-43	TMRS	107,260	116,557	56,317	95,942
40-0123-20-43	LIFE INSURANCE	0	0	0	201
40-0124-20-43	HEALTH INSURANCE	0	0	31,192	164,657
40-0125-20-43	DENTAL INSURANCE	0	0	1,127	4,989
40-0133-20-43	FICA-SALARY	49,232	56,285	26,331	45,390
40-0134-20-43	WORKER'S COMPENSATION	10,814	11,384	6,675	8,900
40-0201-20-43	OFFICE SUPPLIES	967	1,050	0	500
40-0203-20-43	MEDICAL & CHEMICAL	9607	9700	0	0
40-0204-20-43	JANITORIAL SUPPLIES	781	781	81	300
40-0205-20-43	FUEL, OIL & LUBE	93,834	100,000	28,376	40,000
40-0206-20-43	CLOTHING & BOOTS	7,379	8,000	2,863	9,000
40-0213-20-43	MOTOR VEHICLE SUPPLIES	44,633	50,000	43,260	55,000
40-0217-20-43	OTHER SUPPLIES	696	900	866	1,000
40-0218-20-43	SMALL TOOLS & MINOR EQUIPMENT	5,066	6,000	4,659	6,000
40-0219-20-43	REPAIR & MAINTENANCE SUPPLIES	128,170	135,000	133,713	165,000
40-0220-20-43	WATER METERS & BOXES	74,486	100,000	56,244	75,000
40-0234-20-43	CHEMICAL SUPPLIES	0	0	2,160	10,000
40-0304-20-43	TELEPHONE - CELLULAR	2,399	2,399	787	2,300
40-0316-20-43	CONTRACTED SERVICES	35,849	35,000	18,806	35,000
40-0318-20-43	RADIO REPAIRS	550	600	158	500
40-0323-20-43	LEASE/MAINTENANCE AGREEMENTS	5,862	5,862	913	0
40-0340-20-43	REPAIR & MAINTENANCE BUILDINGS	0	3,000	0	3,000
40-0342-20-43	REPAIR & MAINTENANCE EQUIPMENT	9,809	10,000	2,643	7,000
40-0344-20-43	RENTALS	677	1,000	617	1,500
40-0345-20-43	CONFERENCE & TRAINING	421	2,500	118	3,000
40-0346-20-43	DUES AND SUBSCRIPTIONS	648	1,400	420	1,500
40-0347-20-43	MISCELLANEOUS	1,062	1,500	854	1,000
40-0367-20-43	SPRAY CONTRACT	2,768	4,000	0	4,000
40-0411-20-43	IMPROVEMENTS-SEWER MAINS & SVS	89,059	211,152	49,134	300,000
40-0412-20-43	IMPROVEMENTS-WATER MAINS & SVS	591,864	648,035	78,341	235,000
40-0420-20-43	IMPROVEMENTS - DATA PROCESSING	0	0	6,029	2,500
40-0435-20-43	FIRE HYDRANT	6,023	6,023	0	22,500
40-0440-20-43	OTHER MACHINERY & EQUIPMENT	0	0	107,885	246,000
40-0442-20-43	ANNUAL MANHOLE REHAB	0	0	0	25,000
40-0458-20-43	REPLACEMENT FUND	0	52,492	0	0



Utility Enterprise Fund Distribution and Collection

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
40-0442-20-43	LEASE/MAINTENANCE PURCHASE	24,290	48,580	0	0	0
40-0442-20-43	NON DEPRECIABLE CAPITAL ITEMS	90,265	1,508	0	0	0
	EXPENDITURES TOTAL	\$2,037,537	\$2,310,864	\$1,008,850	\$2,220,041	\$2,298,474



Utility Enterprise Fund Wastewater Treatment

UTILITY ENTERPRISE FUND - WASTEWATER TREATMENT

		ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	REVISED	
					BUDGET 2022	BUDGET 2023
40-0103-20-44	SALARIES-TECHNICIAN	\$90,224	\$90,224	\$52,674	\$93,431	\$98,426
40-0107-20-44	SALARIES-SKILLED CRAFT	259,297	259,297	109,880	294,580	304,387
40-0108-20-44	SALARIES-SERVICE MAINTENANCE	28,236	28,236	16,845	29,137	32,510
40-0109-20-44	SALARIES-OVERTIME	45,609	45,609	23,347	27,400	27,400
40-0111-20-44	SALARIES-LONGEVITY	3,360	3,360	416	3,888	3,120
40-0114-20-44	UNEMPLOYMENT INSURANCE	0	0	0	3,024	130
40-0122-20-44	TMRS	70,845	70,845	33,141	62,482	75,560
40-0123-20-44	LIFE INSURANCE	0	0	0	127	253
40-0124-20-44	HEALTH INSURANCE	0	0	19,138	103,994	89,434
40-0125-20-44	DENTAL INSURANCE	0	0	580	3,151	3,568
40-0133-20-44	FICA-SALARY	32,592	32,592	15,592	29,560	35,637
40-0134-20-44	WORKER'S COMPENSATION	5,528	5,528	4,279	5,705	8,427
40-0201-20-44	OFFICE SUPPLIES	1,243	1,750	0	750	750
40-0203-20-44	MEDICAL SUPPLIES	25,984	27,000	0	2,000	2,000
40-0204-20-44	JANITORIAL SUPPLIES	1,328	1,500	81	500	500
40-0205-20-44	FUEL, OIL & LUBE	15,818	17,000	8,480	12,000	12,000
40-0206-20-44	CLOTHING & BOOTS	2,175	3,300	1,515	5,400	5,400
40-0212-20-44	ELECTRICAL SUPPLIES	7,727	7,727	4,388	35,000	35,000
40-0213-20-44	MOTOR VEHICLE SUPPLIES	10,441	10,500	6,603	8,000	9,000
40-0217-20-44	OTHER SUPPLIES	6,794	9,000	2,932	9,000	9,000
40-0218-20-44	SMALL TOOLS & MINOR EQUIPMENT	8,141	11,000	886	3,000	3,000
40-0219-20-44	REPAIR & MAINTENANCE SUPPLIES	14,141	25,000	14,432	25,000	30,000
40-0234-20-44	CHEMICAL SUPPLIES	0	0	20,245	23,000	23,000
40-0304-20-44	TELEPHONE - CELLULAR	1,452	1,775	482	1,775	1,620
40-0305-20-44	PROFESSIONAL SERVICES	84,390	100,000	64,574	75,000	75,000
40-0318-20-44	RADIO REPAIRS	0	200	0	200	200
40-0323-20-44	LEASE/MAINTENANCE AGREEMENTS	10,248	15,000	4,617	15,000	10,000
40-0324-20-44	PRINTING & REPRODUCTION	-135	400	48	500	500
40-0337-20-44	ELECTRIC SERVICE	332,141	332,141	139,315	350,000	350,000
40-0340-20-44	REPAIR & MAINTENANCE BUILDINGS	1,962	4,000	3,321	5,000	10,000
40-0342-20-44	REPAIR & MAINTENANCE EQUIPMENT	216,922	220,000	150,127	175,000	175,000
40-0344-20-44	RENTALS	122,555	122,555	0	8,000	8,000
40-0345-20-44	CONFERENCE & TRAINING	4,797	4,797	2,208	5,000	5,000
40-0346-20-44	DUES AND SUBSCRIPTIONS	556	1,000	70	1,000	1,000
40-0347-20-44	MISCELLANEOUS	167	500	121	500	500
40-0367-20-44	SPRAY CONTRACT	1,500	1,500	494	1,500	1,500
40-0369-20-44	STATE & FED FEES AND/OR TAXES	50,562	53,000	251	53,000	53,000
40-0440-20-44	MACHINERY & EQUIPMENT	0	0	94,218	134,000	144,000
EXPENDITURES TOTAL		\$1,456,600	\$1,506,336	\$795,300	\$1,605,604	\$1,643,823



**Utility Enterprise Fund
Water Billing**

UTILITY ENTERPRISE FUND - WATER BILLING

		REVISED			
		ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022
40-0102-20-46	SALARIES-PROFESSIONAL	\$51,616	\$51,616	\$27,247	\$55,982
40-0106-20-46	SALARIES-OFFICE & CLERICAL	127,371	127,371	57,739	119,717
40-0107-20-46	SALARIES-SKILLED CRAFT	146,059	146,059	68,799	158,474
40-0109-20-46	SALARIES-OVERTIME	2,234	2,234	85	1,710
40-0111-20-46	SALARIES-LONGEVITY	2,976	2,976	0	3,744
40-0114-20-46	UNEMPLOYMENT INSURANCE	0	0	0	2,520
40-0122-20-46	TMRS	54,826	54,826	24,881	52,764
40-0123-20-46	LIFE INSURANCE	0	0	0	106
40-0124-20-46	HEALTH INSURANCE	0	0	19,138	86,662
40-0125-20-46	DENTAL INSURANCE	0	0	580	2,626
40-0133-20-46	FICA-SALARY	24,361	24,361	11,138	24,963
40-0134-20-46	WORKER'S COMPENSATION	2,789	2,807	2,014	2,685
40-0201-20-46	OFFICE SUPPLIES	3,229	3,400	3,539	2,000
40-0205-20-46	FUEL, OIL & LUBE	10,603	10,603	11,062	10,000
40-0206-20-46	CLOTHING & BOOTS	1,061	1,200	1,061	1,400
40-0213-20-46	MOTOR VEHICLE	2,822	2,822	4,422	4,800
40-0217-20-46	OTHER SUPPLIES	78	299	0	1,100
40-0218-20-46	SMALL TOOLS & MINOR EQUIPMENT	2,154	2,154	1,493	2,000
40-0220-20-46	WATER METERS & BOXES	1,234	1,234	534	2,000
40-0304-20-46	TELEPHONE-CELLULAR	4,501	4,501	2,770	3,000
40-0305-20-46	PROFESSIONAL SERVICES	0	0	0	1,000
40-0310-20-46	POSTAGE & FREIGHT	54,676	54,676	48,016	50,000
40-0316-20-46	CONTRACTED SERVICES	16,139	16,139	5,383	17,000
40-0318-20-46	RADIO REPAIRS	0	0	138	200
40-0323-20-46	LEASE/MAINTENANCE AGREEMENTS	11,710	11,710	2,582	13,000
40-0324-20-46	PRINTING & REPRODUCTION	123	200	498	1,200
40-0342-20-46	REPAIR & MAINTENANCE EQUIPMENT	1,224	1,350	0	2,000
40-0345-20-46	CONFERENCE & TRAINING	0	0	0	2,000
40-0346-20-46	DUES & SUBSCRIPTIONS	0	100	0	100
40-0347-20-46	MISCELLANEOUS	921	1,000	293	500
40-0422-20-46	ERP SYSTEMS	0	0	0	13,000
40-0426-02-46	FURNITURE & FIXTURES	0	0	0	970
40-0490-20-46	NON DEPRECIABLE CAPITAL ITEM	4,104	4,104	0	0
EXPENDITURES TOTAL		\$526,811	\$527,742	\$293,412	\$625,253
					\$628,057



Utility Enterprise Fund Engineering

UTILITY ENTERPRISE FUND - ENGINEERING

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
40-0103-20-47	SALARIES-TECHNICIAN	\$23,218	\$23,218	\$11,824	\$24,306	\$60,000
40-0111-20-47	SALARIES-LONGEVITY	1,200	1,200	0	600	0
40-0114-20-47	UNEMPLOYMENT INSURANCE	0	0	0	126	11
40-0122-20-47	TMRS	4,054	4,054	1,912	3,913	9,732
40-0123-20-47	LIFE INSURANCE	0	0	0	5	21
40-0124-20-47	HEALTH INSURANCE	0	0	1,083	4,333	7,453
40-0125-20-47	DENTAL INSURANCE	0	0	33	131	297
40-0133-20-47	FICA-SALARY	1,166	1,166	535	1,852	4,590
40-0134-20-47	WORKER'S COMPENSATION	67	67	51	68	203
40-0205-20-47	FUEL, OIL & LUBE	0	0	0	0	0
40-0213-20-47	MOTOR VEHICLE	8	8	0	0	0
40-0304-20-47	TELEPHONE-CELLULAR	0	0	32	0	0
40-0323-20-47	LEASE/MAINTENANCE AGREEMENTS	1,153	1,153	0	0	0
40-0324-20-47	PRINT & REPRODUCTION	919	919	0	0	0
40-0342-20-47	REPAIR & MAINTENANCE EQUIPMENT	0	0	0	0	0
40-0347-20-47	MISCELLANEOUS	0	0	0	0	0
40-0458-20-47	EQUIPMENT REPLACEMENT FUND	0	2,143	0	0	0
EXPENDITURES TOTAL		\$31,785	\$33,928	\$15,470	\$35,334	\$82,307



**Utility Enterprise Fund
Non-Departmental**

UTILITY ENTERPRISE FUND - NON-DEPARTMENTAL

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
40-0114-20-40	UNEMPLOYMENT INSURANCE	\$15,601	\$15,601	\$418	\$9,550	\$0
40-0122-20-40	TMRS for DRAG-UP	3,817	3,817	105	6,000	0
40-0123-20-40	LIFE INSURANCE	1,478	1,914	294	-9,349	0
40-0124-20-40	HEALTH INSURANCE	562,513	585,328	195,752	200,362	0
40-0125-20-40	DENTAL INSURANCE	18,378	25,123	6,900	10,365	0
40-0127-20-40	SICK LEAVE ACCRUED-RESERVE	9,492	15,000	11,801	15,000	0
40-0128-20-40	VACATION ACCRUED-RESERVE	13,487	13,487	13,005	21,000	0
40-0133-20-40	FICA for DRAG-UP	1,758	1,758	1,680	5,000	0
40-0246-20-40	RECRUITMENT/SEARCH COSTS	0	0	1,850	216	216
40-0301-20-40	AUDIT SERVICES	13,260	13,260	7,750	14,784	0
40-0302-20-40	HEALTH CONSULTANT SERVICES	13,584	13,584	13,584	20,000	0
40-0305-20-40	PROFESSIONAL SERVICES	2,731	2,731	5,874	12,000	13,000
40-0307-20-40	TELEPHONE - INTERNET SERVICES	23,638	23,638	3,901	15,750	0
40-0308-20-40	TELEPHONE - LAND	16,113	16,113	3,410	12,250	0
40-0309-20-40	TELEPHONE - WIRING	0	0	164	1,000	0
40-0310-20-40	POSTAGE & FREIGHT	9,824	9,824	14,399	17,500	0
40-0312-20-40	GENERAL ADVERTISING	2,767	2,767	142	1,167	1,167
40-0313-20-40	CC GOVERNANCE RETREAT	0	0	0	12,500	0
40-0316-20-40	CONTRACTED SERVICES	0	0	180	0	0
40-0317-20-40	RAW WATER RESERVATION FEE	153,475	153,475	151,950	153,475	153,475
40-0321-20-40	SALVINIA CONTROL	25,000	25,000	25,000	25,000	25,000
40-0323-20-40	LEASE/MAINTENANCE AGREEMENTS	4,667	4,667	13,267	15,000	15,000
40-0324-20-40	PRINT & REPRODUCTION	482	750	510	750	750
40-0326-20-40	PROPERTY INSURANCE	47,442	47,442	37,745	38,680	0
40-0332-20-40	LIABILITY INSURANCE	28,178	28,178	19,113	48,071	0
40-0334-20-40	INTERNET - SATELLITE	490	490	397	406	0
40-0335-20-40	CREDIT CARD SERVICES/FEES	71,226	71,226	39,221	60,000	60,000
40-0344-20-40	RENTALS	1,244	1,244	1,564	2,000	2,000
40-0346-20-40	DUES & SUBSCRIPTIONS	0		1,242	1,242	1,242
40-0347-20-40	MISCELLANEOUS	2,064	2,064	0	91	0
40-0349-20-40	DUES/TML & NLC	1,834	1,834	1,834	1,834	1,833
40-0396-20-40	DISASTER RELIEF	140,166	140,166	0	1,000	11,000
40-0399-20-40	BAD DEBT EXPENSE	0	0	0	10,000	0
40-0490-20-40	NON DEPRECIABLE CAPITAL FUNDS	3,911	3,911	0	0	0
40-0519-20-40	DEBT SERVICE/LOAN PAYMENT-FILTER MI	0	0	0	95,880	0
40-0801-20-40	INTERFUND XFR TO 01	78,869	0	1,858,709	1,858,709	1,499,376
40-0818-20-40	INTERFUND XFR TO 18-VEHICLES & EQUIP	0	2,257	76,588	76,588	76,588
40-0818-20-40	INTERFUND XFR TO 18- SPECIAL PROJECTS	0	0	1,302,613	1,302,613	1,302,613
40-0720-20-40	EMPLOYEE CONTINGENCY	0	0	0	0	67,486
EXPENDITURES TOTAL		\$1,267,489	\$1,226,649	\$3,810,962	\$4,056,434	\$3,230,746



OTHER FUNDS

The City maintains other funds that have a specific, designated purpose. Four of these types of funds are included in this section.

Debt Service Funds

The General Obligation Debt Service Fund accounts for revenue and expenditures for the payment of long-term debt principal, interest, and related costs for the general fund. On March 10, 2016 the City Commission adopted an ordinance authorizing the issuance of City of Marshall, Texas General Obligation Refunding Bonds, 2016 Series. The issuance of these Bonds resulted in savings of indebtedness on the general obligation debt issued in 2007. In June, 2017, the City Commission adopted an ordinance authorizing the issuance of \$2,000,000 Combination Tax and Revenue Certificates of Obligation, Series 2017 for the purpose of improvements to Memorial City Hall. The certificates were issued July 13, 2017. In August, 2019 the City Commission adopted an ordinance authorizing the issuance of \$1,033,000 of 2019 General Obligation Refunding Bonds. The issuance of these bonds resulted in savings of indebtedness on the 2010A Certificates of Obligation. The bonds were issued August 29, 2019. The City Commission also adopted an ordinance authorizing the issuance of \$853,000 Tax Notes for the purpose of improvements to Memorial City Hall. The Tax Notes were issued August 29, 2019. On August 13, 2020 the City Council adopted an ordinance authorizing the issuance of \$1,795,000 2020 Series Tax Notes. The purpose of these Tax Notes are capital improvements and Downtown Redevelopment projects.

Special Revenue Funds

Several of the City's Revenue Funds are included in this budget document. These funds are used to account for the proceeds and expenditures of specific revenue sources that are restricted to expenditures for specified purposes. They are as follows:

- **Structural Modification Fund**
- **Hotel/Motel Occupancy Tax Fund**
- **Municipal Court Technology Fund**
- **Litter Control Fund**
- **Utility Reserve Fund**
- **Wonderland of Lights**
- **Fleet Management Fund**
- **Animal Adoption Center**
- **Street Maintenance Fund**
- **Emergency Service District – ESD Fund**
- **Municipal Drainage Utility Fund**
- **Library Fund**



OTHER FUNDS

Federal Grant Funds

- **Coronavirus Fiscal Recovery Grant** – The City was allocated \$9,078,903 of federal funds from the Coronavirus State and Local Fiscal Recovery Grant. The funding is budgeted to be used for the first year of a five-year utility infrastructure improvements project, replacement of supplies depleted related to the pandemic, and lost revenue during the pandemic.
- **Community Development Block Grant** – The City annually receives a Community Development Block Grant from the U. S. Department of Housing and Urban Development (HUD). HUD provides these funds directly to communities to use to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, principally to benefit low- and moderate-income persons.



**Other Funds
Debt Service Funds**

DEBT SERVICE FUNDS

		ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	REVISED BUDGET 2022	BUDGET 2023
FUND BALANCE						
62-2535-00-00	DEBT SERVICE FUND	\$379,455	\$371,427	\$529,324	\$371,428	\$527,239
62-2535-00-00	BUDGET FUND BALANCE	0	0	-2,085	-2,085	0
	FUND BALANCE TOTAL	\$379,455	\$371,427	\$527,239	\$369,343	\$527,239
REVENUE						
62-4000-00-00	AD VALOREM PROPERTY TAXES	\$963,500	\$795,414	\$510,697	\$957,607	\$1,063,098
62-4001-00-00	AD VALOREM DELINQUENT TAXES	34,670	35,300	20,846	38,000	35,000
62-4002-00-00	PENALTY & INTEREST - TAXES	25,223	20,000	19,908	28,000	25,000
62-5100-00-00	INTEREST EARNED	92	6,003	294	140	140
62-5555-00-00	FUND BALANCE	0	0	2,085	2,085	0
62-8001-00-00	INTERFUND XFR FROM 01	218,030	218,030	0	0	0
62-8003-00-00	INTERFUND XFR FROM 03	0	0	0	63,231	230,311
	REVENUE TOTAL	\$1,241,516	\$1,074,747	\$553,830	\$1,089,063	\$1,353,549
62-0514-00-00	SERVICE FEES/MGT FEES	\$9,483	\$6,000	\$4,860	\$18,000	\$18,000
62-0515-00-00	PRINCIPAL PAYMENTS	889,000	887,000	789,000	909,000	934,000
62-0517-00-00	INTEREST & FEES	193,164	181,747	86,485	162,063	141,185
	EXPENDITURES TOTAL	\$1,091,647	\$1,074,747	\$880,345	\$1,089,063	\$1,093,185
	FUND BALANCE 12/31/22	\$529,324	\$371,427	\$200,724	\$369,343	\$787,603



Other Funds Debt Service Requirements

DEBT SERVICE REQUIREMENTS

ISSUE DATE	MATURITY DATE	DESCRIPTION	DEBT OUTSTANDING 1/1/2023	PAYMENT REQUIREMENTS 2023	PRINCIPAL INTEREST 2023	TAX RATE REQUIRED
GENERAL OBLIGATION BONDS						
2016	2027	GENERAL OBLIGATION REFUNDING POLICE, FIRE, PARKS	\$2,050,000	\$444,600	P 380,000 I 64,600	0.036715
2019	2032	GENERAL OBLIGATION REFUNDING MEMORIAL CITY HALL REPLACEMENT LOAN	752,000	120,380	P 104,000 I 16,380	0.009941
		TOTAL GENERAL OBLIGATION BONDS	\$2,802,000	\$564,980	P 484,000 I 80,980	
COMBINATION TAX AND LIMITED SURPLUS REVENUE CERTIFICATES OF OBLIGATION						
2017	2032	CERTIFICATES OF OBLIGATION MEMORIAL CITY HALL 2ND	\$1,645,000	\$109,931	P 75,000 I 34,931	0.009078
2019	2026	TAX NOTES COMPLETE MEMORIAL CITY HALL	504,000	133,743	P 122,000 I 11,743	0.011045
2020	2027	TAX NOTES VARIOUS MUNICIPAL PROJECTS	1,293,000	266,531	P 253,000 I 13,531	0.022010
		TOTAL REVENUE CERTIFICATES OF OBLIGATION	\$3,442,000	\$510,205	P 450,000 I 60,205	
		GRAND TOTAL	\$6,244,000	\$1,075,185	P 934,000 I 141,185	0.088789



Other Funds Structural Modifications

STRUCTURAL MODIFICATIONS

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
FUND BALANCE						
02-2535-00-00	STRUCTURAL MODIFICATION	\$0	\$0	\$0	\$0	\$0
	FUND BALANCE TOTAL	\$0	\$0	\$0	\$0	\$0
REVENUE						
02-4414-00-00	VACANT PROPERTY REGISTRATION	\$0	\$0	\$0	\$0	\$0
02-4453-00-00	RECOVERED COST	0	0	0	0	1,000
02-5118-00-00	SALE OF PROPERTY	0	0	0	0	150,000
02-5128-00-00	SPECIAL DONATIONS	0	0	0	0	15,000
	REVENUE TOTAL	\$0	\$0	\$0	\$0	\$166,000
EXPENDITURES						
02-0305-00-00	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$52,000
02-0316-00-00	CONTRACTED SERVICES	0	0	0	0	100,000
02-0481-00-00	DEMOLITION	0	0	0	0	14,000
	EXPENDITURES TOTAL	\$0	\$0	\$0	\$0	\$166,000
	FUND BALANCE 12/31/22	\$0	\$0	\$0	\$0	\$0



Other Funds
Hotel/Motel Occupancy Tax Fund

HOTEL/MOTEL OCCUPANCY TAX FUND

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
FUND BALANCE						
03-2535-00-00	FUND BALANCE	\$305,415	\$305,415	\$507,667	\$595,722	\$507,667
	INVENTORY TRANSFER TO WOL	-33,632	0	0	0	0
	FUND BALANCE TOTAL	\$271,783	\$305,415	\$507,667	\$595,722	\$507,667
REVENUE						
03-4002-01-00	PENALTY - MOTEL TAX	\$241	\$0	\$924	\$100	\$1,000
03-4011-01-00	HOTEL/MOTEL TAX	881,634	800,000	520,705	825,000	1,000,000
03-5100-01-00	INTEREST EARNED	64	0	56	0	366
03-5125-01-00	MISCELLANEOUS	0	0	0	100	0
	REVENUE TOTAL	\$881,939	\$800,000	\$521,685	\$825,200	\$1,001,366
EXPENDITURES						
03-0101-01-09	SALARIES-OFFICIALS & ADMIN	\$44,387	\$46,906	\$21,096	\$92,962	\$45,577
03-0102-01-09	SALARIES-PROFESSIONAL	0	0	0	0	39,811
03-0110-01-09	SALARIES-PART/TIME HOURLY	0	0	0	21,227	0
03-0111-01-09	SALARIES-LONGEVITY	67	67	0	82	634
03-0114-01-09	UNEMPLOYMENT INSURANCE	206	206	6	0	13
03-0122-01-09	TMRS	7,613	5,964	3,507	15,500	15,062
03-0123-01-09	LIFE INSURANCE	0	0	0	0	25
03-0124-01-09	HEALTH INSURANCE	0	0	1,264	0	8,943
03-0125-01-09	DENTAL INSURANCE	0	0	38	0	357
03-0133-01-09	FICA	3,560	2,718	1,659	9,000	7,104
03-0134-01-09	WORKMEN'S COMPENSATION	187	80	0	253	158
03-0162-01-09	H S A	55	55	0	0	0
03-0176-01-09	CAR ALLOWANCE	1,463	1,463	700	4,080	6,840
03-0201-01-09	OFFICE SUPPLIES	0	0	0	3,000	3,000
03-0230-01-09	PROGRAM EXPENSES	0	0	0	0	20,000
03-0304-01-09	TELEPHONE-CELLULAR	0	0	0	1,326	550
03-0305-01-09	PROFESSIONAL SERVICES	0	0	0	0	7,000
03-0310-01-09	POSTAGE & FREIGHT	0	0	612	2,500	3,000
03-0322-01-09	SERVICE AGREEMENT	0	0	0	1,200	1,500
03-0324-01-09	PRINTING & REPRODUCTION	0	0	0	0	8,000
03-0329-01-09	HOT FUNDS GRANTS	0	35,500	93	6,000	45,000
03-0340-01-09	REPAIR & MAINT - BUILDING	0	0	65,018	65,018	20,008
03-0345-01-09	CONFERENCE & TRAINING	0	0	0	4,000	5,000
03-0346-01-09	DUES & SUBSCRIPTIONS	0	0	1,020	5,000	5,000
03-0347-01-09	MISCELLANEOUS	0	0	173	1,000	1,000
03-0372-01-09	WONDERLAND OF LIGHTS	105,449	108,750	11,750	30,000	45,000
03-0373-01-09	PROMOTION/MARKETING	113,130	173,343	91,637	196,000	176,858
03-0421-01-09	COMPUTER REPLACEMENT	0	0	0	0	2,000
03-0426-01-09	FURNITURE & FIXTURES	0	0	0	1,213	3,000



Other Funds
Hotel/Motel Occupancy Tax Fund

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
03-0458-01-09	EQUIPMENT REPLACEMENT	7,489	7,500	0	2,000	0
03-0801-01-09	INTERFUND XFR TO 01	299,217	299,217	300,608	300,608	300,608
03-0862-01-09	DEBT SERVICE PAYMENT	63,231	63,231	0	63,231	230,311
	EXPENDITURES TOTAL	\$646,055	\$745,000	\$499,182	\$825,200	\$1,001,359
03-2535-00-00	FUND BALANCE 12/31/23	\$507,667	\$360,415	\$530,170	\$595,722	\$507,674



**Other Funds
Municipal Court
Technology Fund**

MUNICIPAL COURT TECHNOLOGY FUND

		Actual 2021	Budget 2021	Actual 6/30/2022	REVISED Budget 2022	Budget 2023
FUND BALANCE						
07-2535-02-00	MUNICIPAL COURT TECH FUND	\$0	\$0	\$0	\$0	\$0
	FUND BALANCE TOTAL	\$0	\$0	\$0	\$0	\$0
REVENUE						
07-5039-02-00	MUNICIPAL COURT TECH FEE	\$1,896	\$0	\$928	\$1,800	\$2,000
07-5040-02-00	JUDICIAL EFFICIENCY FUND	182	0	169	50	200
07-5041-02-00	MUNI COURT TECH 2020	5,243	0	2,915	5,200	6,000
	REVENUE TOTAL	\$7,321	\$0	\$4,012	\$7,050	\$8,200
EXPENDITURES						
07-0201-02-12	OFFICE SUPPLIES	\$124	\$0	\$0	\$0	\$0
07-0323-02-12	SERVICE AGREEMENTS-TECH	6,410	0	0	5,593	0
07-0344-02-12	RENTALS	788	0	0	600	0
07-0345-02-12	CONFERENCE & TRAINING	0	0	200	857	500
07-0422-02-12	ERP SYSTEMS	0	0	5,593	0	7,700
	EXPENDITURES TOTAL	\$7,321	\$0	\$5,793	\$7,050	\$8,200
	FUND BALANCE 12/31/22	(\$0)	\$0	(\$1,781)	\$0	\$0



**Other Funds
Litter Control Fund**

LITTER CONTROL FUND

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
FUND BALANCE						
13-2535-00-00	LITTER CONTROL FUND	\$4,629	\$4,629	\$10,281	\$4,629	\$10,281
	FUND BALANCE TOTAL	\$4,629	\$4,629	\$10,281	\$4,629	\$10,281
REVENUE						
13-5126-00-00	LITTER CONTROL CONTRIBUTIONS	0	\$0	\$6,000	\$0	\$6,000
13-5139-00-00	VOLUNTARY DONATION	6,459	6,700	3,203	12,500	6,400
	REVENUE TOTAL	\$6,459	\$6,700	\$9,203	\$12,500	\$12,400
EXPENDITURES						
13-0357-16-78	LITTER CONTROL-SPECIAL LITTER PICKUP	\$807	\$3,700	\$0	\$9,500	\$9,400
13-0358-16-78	KEEP MARSHALL BEAUTIFUL	0	3,000	0	3,000	3,000
	EXPENDITURES TOTAL	\$807	\$6,700	\$0	\$12,500	\$12,400
		\$10,281	\$4,629	\$19,484	\$4,629	\$10,281



Other Funds Reserve Funds Utility Enterprise Fund

RESERVE FUNDS - UTILITY ENTERPRISE FUND

		ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	REVISED BUDGET	
					2022	2023
FUND BALANCE						
18-2535-20-00	RESERVE FUNDS - W&S	\$260,149	\$977,866	\$210,654	\$1,051,827	\$1,190,284
	FUND BALANCE TOTAL	\$260,149	\$977,866	\$210,654	\$1,051,827	\$1,190,284
REVENUE						
18-5100-00-00	INTEREST EARNED	\$71	\$0	\$0	\$0	\$0
18-8040-00-00	INTERFUND XFR FROM 40-VEHICLES	78,869	73,961	76,588	76,588	76,588
18-8040-00-00	INTERFUND XFR FROM 40-SPECIAL F	0	0	1,302,613	1,302,613	1,302,613
	REVENUE TOTAL	\$78,940	\$73,961	\$1,379,201	\$1,379,201	\$1,379,201
EXPENDITURES						
18-0461-20-42	EQUIPMENT LEASE-WDC	\$0	\$0	\$0	\$0	\$105,000
18-0440-20-43	MACHINERY & EQUIPMENT-WDC	128,435	0	29,625	400,000	161,000
18-0440-20-44	MACHINERY & EQUIPMENT-WWT	0	0	0	0	134,000
	EXPENDITURES TOTAL	\$128,435	\$0	\$29,625	\$400,000	\$400,000
FUND BALANCE 12/31/22		\$210,654	\$1,051,827	\$1,560,230	\$2,031,028	\$2,169,485



Other Funds
Wonderland Of Lights

WONDERLAND OF LIGHTS

	FUND BALANCE	ACTUAL	BUDGET	ACTUAL	REVISED	
		2021	2021	6/30/2022	BUDGET 2022	BUDGET 2023
28-2535-00-00	FUND BALANCE	\$0	\$0	\$0	\$0	\$0
	FUND BALANCE TOTAL	\$0	\$0	\$0	\$0	\$0
	REVENUE					
28-5126-00-00	DONATIONS	\$0	\$0	\$0	\$0	\$3,800
28-5135-00-00	SPONSORSHIPS	0	0	0	0	50,000
28-5136-00-00	MERCHANDISE SALES	0	0	0	0	3,500
28-5200-00-00	TICKET SALES	0	0	0	0	118,500
28-5201-00-00	PRIVATE PARTY SALES	0	0	0	0	2,500
28-8003-00-00	INTERFUND XFR FROM 03	0	0	0	0	45,000
	REVENUE TOTAL	\$0	\$0	\$0	\$0	\$223,300
	EXPENDITURES					
28-0109-01-07	SALARIES - OVERTIME	\$0	\$0	\$0	\$0	\$8,000
28-0110-01-07	SALARIES - TEMPORARY	0	0	0	0	4,000
28-0122-01-07	TMRS	0	0	0	0	1,946
28-0133-01-07	FICA	0	0	0	0	\$918
28-0134-01-07	WORKERS COMPENSATION	0	0	0	0	\$174
28-0208-01-07	COOKIES FOR SANTA'S WORKSHOP	0	0	0	0	1,600
28-0217-01-07	TRAINS FOR SANTA'S WORKSHOP	0	0	0	0	12,500
28-0217-01-07	SUPPLIES	0	0	0	0	2,500
28-0229-01-07	SOUVENIERS	0	0	0	0	3,000
28-0233-01-07	LIGHTS/DECORATIONS	0	0	0	0	15,000
28-0304-01-07	TELEPHONE-CELLULAR	0	0	0	0	3,800
28-0316-01-07	ICE SKATING RINK	0	0	0	0	85,088
28-0316-01-07	OPENING DAY - SOUND SERVICE	0	0	0	0	2,000
28-0316-01-07	CARRIAGE RIDES	0	0	0	0	10,000
28-0316-01-07	PERFORMERS	0	0	0	0	3,000
28-0316-01-07	FACE PAINTER, CLOWN, SANTA	0	0	0	0	15,100
28-0316-01-07	TRAIN SET-UP	0	0	0	0	8,500
28-0335-01-07	CREDIT CARD FEES	0	0	0	0	19,174
28-0340-01-07	REPAIR & MAINTENANCE WORKSHOP	0	0	0	0	2,000
28-0372-01-07	REPAIR & MAINTENANCE EQUIPMEN	0	0	0	0	10,000
28-0373-01-07	PROMOTION/MARKETING	0	0	0	0	15,000
	EXPENDITURES TOTAL	\$0	\$0	\$0	\$0	\$223,300
	FUND BALANCE 12/31/22	\$0	\$0	\$0	\$0	(\$0)



Other Funds
Fleet Management
General Fund

FLEET MANAGEMENT - GENERAL FUND

	ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	REVISED	
				BUDGET 2022	BUDGET 2023
FUND BALANCE					
66-2535-00-00	RESERVE FUND - GF	\$132,141	\$132,141	\$191,071	\$563,725
66-2535-00-00	BUDGET FUND BALANCE	0	0	-309,970	-309,970
	FUND BALANCE TOTAL	\$132,141	\$132,141	-\$118,899	\$253,755
REVENUE					
66-5100-00-00	INTEREST EARNED	\$31	\$0	\$187	\$30
66-5500-00-00	FUND BALANCE	0	0	309,970	309,970
66-8001-00-00	INTERFUND XFR FROM 01	80,869	107,998	110,000	110,000
66-8000-00-00	INTERFUND TRANSFER BUILDINGS	0	0	100,000	100,000
	REVENUE TOTAL	\$80,900	\$107,998	\$520,157	\$520,000
					\$641,019
EXPENDITURES					
66-0248-00-00	VEHICLE REGISTRATION	\$0	\$0	\$0	\$0
66-0425-03-22	CARS & TRUCKS-SPECIAL SERVICES	0	6,000	9,427	9,427
66-0425-03-23	LEASE/PURCHASE PAYMENTS-PATROL	0	0	70,699	70,699
66-0425-03-24	CARS & TRUCKS-CID	0	0	16,152	16,152
66-0425-03-25	CARS & TRUCKS-ADOPTION CENTER	0	0	11,600	11,600
66-0425-04-31	LEASE/PURCHASE PAYMENTS - PREVENTIO	0	0	17,087	0
66-0425-04-32	LEASE/PRUCHASE PAYMENTS-SUPPRESSIO	0	0	4,498	132,122
66-0456-03-00	OTHER CAPITAL IMPROVEMENTS	21,970	24,000	0	0
66-0800-05-52	VEHICLE/EQUIPMENT-STREETS	0	28,680	280,000	0
66-0800-16-82	VEHICLE/EQUIPMENT-BUILDINGS	0	0	0	82,500
66-0800-16-83	VEHICLE/EQUIPMENT-PARKS	0	39,935	0	145,000
66-0800-20-84	VEHICLE/EQUIPMENT-MUNICIPAL DRAINA	0	0	0	52,500
	EXPENDITURES TOTAL	\$21,970	\$98,615	\$409,463	\$520,000
					\$641,019
					\$191,071
					\$141,524
					\$253,755
					\$0



Other Funds
Marshall Pet Adoption Center

MARSHALL PET ADOPTION CENTER

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
FUND BALANCE						
68-2535-03-26	FUND BALANCE	\$723,215	\$263,140	\$31,673	\$12,000	\$0
	BUDGETED FUND BALANCE	0	0	0	0	0
	FUND BALANCE TOTAL	\$723,215	\$263,140	\$31,673	\$12,000	\$0
REVENUE						
68-2535-00-00	FUND BALANCE	\$0	\$0	\$0	\$0	\$0
68-5126-00-00	SPECIAL REVENUE	521,090	978,836	0	0	0
68-5127-00-00	DONATIONS-GENERAL	0	0	0	2,000	2,000
68-5128-00-00	DONATIONS-SPECIFIC	0	0	0	875	875
68-8000-00-00	INTERFUND TRANSFER	65,000	65,000	0	0	0
	REVENUE TOTAL	\$586,090	\$1,043,836	\$0	\$2,875	\$2,875
EXPENDITURES						
68-0207-03-26	FOOD-ANIMAL	\$0	\$0	\$0	\$0	\$1,000
68-0305-03-26	PROFESSIONAL SERVICES	8,015	24,044	1,402	1,402	0
68-0336-03-26	VETERINARIAN SERVICES	0	0	0	0	1,875
68-0347-03-26	MISCELLANEOUS	813	948	0	1,473	0
68-0405-03-26	IMPROVEMENTS-BUILDINGS	1,256,615	1,867,793	78,118	0	0
68-0426-03-26	FURNITURE & FIXTURES	12,190	12,190	0	0	0
68-0490-03-26	NON DEPRECIABLE CAPITAL ITEMS	0	0	0	0	0
	EXPENDITURES TOTAL	\$1,277,632	\$1,904,975	\$79,520	\$2,875	\$2,875
	FUND BALANCE 12/31/22	\$31,673	(\$597,999)		\$12,000	\$0



Other Funds
Street Maintenance Fund

STREET IMPROVEMENT - CAPITAL FUND

	ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	REVISED	
				BUDGET 2022	BUDGET 2023
FUND BALANCE					
80-2535-00-00	FUND BALANCE	\$440,709	\$440,709	\$832,895	\$440,709
	FUND BALANCE TOTAL	\$440,709	\$440,709	\$832,895	\$832,895
REVENUE					
80-4004-00-00	SALES TAX-STREET MAINTENANCE	\$655,500	\$570,405	\$351,378	\$618,000
80-5100-00-00	INTEREST	180	0	2,051	0
80-5310-00-00	STREET MAINENANCE REVENUE	125,500	0	0	0
80-8001-00-00	INTERFUND XFR FROM 01	0	0	\$0	750,000
	REVENUE TOTAL	\$781,180	\$570,405	\$353,429	\$618,000
					\$1,368,000
EXPENDITURES					
80-0408-05-59	IMPROVEMENTS - STREETS	\$388,994	\$570,405	\$0	\$618,000
80-0425-05-59	CARS & TRUCKS	0	0	0	0
	EXPENDITURES TOTAL	\$388,994	\$570,405	\$0	\$618,000
					\$1,368,000
	FUND BALANCE 12/31/22	\$832,895	\$440,709	\$1,186,324	\$440,709
					\$832,895



Other Funds
Emergency Service District

EMERGENCY SERVICE DISTRICT

		ACTUAL 2021	BUDGET 2021	REVISED		
				ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
FUND BALANCE						
82-2535-00-00	FUND BALANCE	\$23,132	\$23,132	\$66,255	\$23,132	\$226,954
	BUDGETED FUND BALANCE	0	0	0	0	-200,000
	FUND BALANCE TOTAL	\$23,132	\$23,132	\$66,255	\$23,132	\$26,954
REVENUE						
82-4010-00-00	EMERGENCY SERVICE DIST CONTS	\$160,700	\$160,700	\$160,700	\$160,700	\$200,000
82-5500-00-00	FUND BALANCE	0	0	0	0	100,000
	REVENUE TOTAL	\$160,700	\$160,700	\$160,700	\$160,700	\$300,000
EXPENDITURES						
82-0425-04-36	CARS & TRUCKS	\$0	\$0	\$0	\$0	\$300,000
82-0440-04-36	MACHINERY EQUIPMENT	117,577	120,000	0	120,000	0
	EXPENDITURES TOTAL	\$117,577	\$120,000	\$0	\$120,000	\$300,000
	FUND BALANCE 12/31/22	\$66,255	\$63,832	\$226,955	\$63,832	\$26,954



Other Funds
Municipal Drainage Utility Fund

MUNICIPAL DRAINAGE UTILITY FUND

		ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	REVISED	
					BUDGET 2022	BUDGET 2023
FUND BALANCE						
84-2535-00-00	FUND BALANCE	\$568,596	\$568,696	\$626,326	\$560,000	\$535,208
84-2535-00-00	BUDGET FUND BALANCE	\$0	\$0	-\$89,088	-\$89,088	-\$27,508
	FUND BALANCE TOTAL	\$568,596	\$568,696	\$537,238	\$470,912	\$507,700
REVENUE						
84-4200-00-00	DRAINAGE UTILITY FEE	\$345,143	\$380,100	\$171,920	\$341,000	\$350,000
84-5100-00-00	INTEREST EARNED	0	500	0	0	0
84-5500-00-00	FUND BALANCE	0	0	89,088	89,088	27,508
	REVENUE TOTAL	\$345,143	\$380,600	\$261,008	\$430,088	\$377,508
EXPENDITURES						
84-0108-20-48	SALARIES-SERVCE MAINTNENACE	\$96,326	\$94,994	\$49,320	\$102,049	\$106,080
84-0109-20-48	SALARIES-OVERTIME	4,464	0	829	0	10,000
84-0111-20-48	SALARIES-LONGEVITY	0	144	0	528	576
84-0114-20-48	UNEMPLOYMENT INSURANCE	756	0	25	0	32
84-0122-20-48	TMRS	17,070	15,622	8,133	16,206	18,922
84-0123-20-48	LIFE INSURNACE	0	0		0	63
84-0124-20-48	HEALTH INSURANCE	0	0	6,499	0	22,359
84-0125-20-48	DENTAL INSURANCE	0	0	197	0	892
84-0133-20-48	FICA	7,863	7,278	3,838	7,670	8,924
84-0134-20-48	WORKER'S COMPENSATION	233	209	223	3,560	3,573
84-0203-20-48	MEDICAL SUPPLIES	0	750	0	750	750
84-0205-20-48	FUEL, OIL & LUBE	3,404	4,500	3,313	4,500	4,500
84-0206-20-48	CLOTHING & BOOTS	1,186	600	765	1,600	1,200
84-0210-20-48	SIGN SUPPLIES	0	1,750	0	1,750	1,750
84-0213-20-48	MOTOR VEHICLE SUPPLIES	1,248	1,750	170	1,750	2,000
84-0217-20-48	OTHER SUPPLIES	158	200	55	200	1,746
84-0218-20-48	SMALL TOOLS & MINOR EQUIPMENT	477	1,000	153	1,000	1,000
84-0219-20-48	REPAIR & MAINTENANCE SUPPLIES	7,636	5,000	627	5,000	10,000
84-0304-20-48	TELEPHONE - CELLULAR	483	1,400	241	1,400	540
84-0305-20-48	PROFESSIONAL SERVICES	0	30,000	0	29,400	20,000
84-0316-20-48	CONTRACTED SERVICES	157	0	0	0	0
84-0318-20-48	RADIO REPAIRS	0	500	0	500	500
84-0324-20-48	PRINTING & REPRODUCTION	0	500	0	100	100
84-0342-20-48	REPAIR & MAINTENANCE EQUIPMENT	1,189	1,000	139	2,000	2,000
84-0344-20-48	RENTALS	0	500	0	500	500
84-0345-20-48	CONFERENCE & TRAINING	0	150	0	150	150
84-0346-20-48	DUES & SUBSCRIPTIONS	0	150	0	150	150
84-0347-20-48	MISCELLANEOUS	124	200	0	200	200



Other Funds
Municipal Drainage Utility Fund

		REVISED				
		ACTUAL 2021	BUDGET 2021	ACTUAL 6/30/2022	BUDGET 2022	BUDGET 2023
84-0367-20-48	SPRAY CONTRACT	20,000	20,000	12,450	20,000	20,000
84-0410-20-48	BRIDGE & CULVERT IMPROVEMENTS	0	25,000	0	25,000	25,000
84-0415-20-48	DETENTION POND IMPROVEMENTS	0	10,000	0	10,000	10,000
84-0416-20-48	DRAINAGE IMPROVEMENTS	122,158	100,000	1,568	106,625	100,000
84-0425-20-48	CARS & TRUCKS	0	26,903	0	35,000	0
84-0440-20-48	MACHINERY & EQUIPMENT	0	30,000	0	52,500	4,000
84-0490-20-48	NON DEPRECIABLE CAPITAL ITEMS	2,485	0	0	0	0
84-0510-20-48	LOAN MATCH RESERVE	0	11,894	0	0	0
84-0515-20-48	DEBT SERVICE PAYMENTS	0	11,894	0	0	0
84-0517-20-48	DEBT SVC PMT INTEREST	0	600	0	0	0
EXPENDITURES TOTAL		\$287,413	\$404,488	\$88,544	\$430,088	\$377,508
FUND BALANCE 12/31/22		\$626,326	\$544,808	\$709,701	\$470,912	\$507,700



**Other Funds
Library Funds**

LIBRARY FUNDS

		REVISED				
		Actual 2021	Budget 2021	Actual 6/30/2022	Budget 2022	Budget 2023
FUND BALANCE						
26-2535-17-77	A&L KARIEL LIBRARY FOUNDERS	\$1,600	\$1,600	\$1,640	\$1,600	\$1,650
30-2535-17-77	LIBRARY ENDOWMENT FUND	195,097	195,097	195,250	195,400	190,643
31-2535-17-77	LIBRARY - UNITED WAY	7,866	7,866	10,866	9,866	11,866
32-2535-17-77	LIBRARY - CHAMBER OF COMMERCE	5,100	5,100	5,100	5,100	5,100
33-2535-17-77	LIBRARY-JOE HIRSCH MEMORIAL	4,568	4,568	4,577	4,575	4,585
34-2535-17-77	LIBRARY-BILL GAW MEMORIAL	546	546	546	546	575
48-2535-17-77	LIBRARY FUND-EMMA WALKER	100,642	100,642	141,175	135,000	158,000
FUND BALANCE TOTAL		\$315,419	\$315,419	\$359,154	\$352,087	\$372,419
REVENUE						
26-5126-17-77	A&L KARIEL LIBRARY FOUNDERS DONAT	\$0	\$0	\$40	\$0	\$0
30-5100-17-77	LIBRARY ENDOWMENT INTEREST	133	0	153	0	0
30-5500-17-77	LIBRARY ENDOWMENT FD BALANCE	0	0	25,000	25,000	0
31-5140-17-77	LIBRARY-UNITED WAY DONATIONS	2,000	0	1,000	0	2,000
31-5500-17-77	LIBRARY-UNITED WAY FD BALANCE	0	0	0	0	500
33-5100-17-77	LIBRARY-JOE HIRSCH MEMORIAL INT	1	0	8	0	0
34-5128-17-77	LIBRARY-BILL GAW MEMORIAL DONAT	0	0	28	0	0
48-5100-17-77	LIBRARY FD-EMMA WALKER INTEREST	9	0	53	0	0
48-5125-17-77	LIBRARY FD-EMMA WALKER MISC	2,729	0	3	0	0
48-5130-17-77	LIBRARY FD-EMMA WALKER OIL & GAS	26,962	1,539	13,068	0	18,000
48-5500-17-77	LIBRARY FD-EMMA WALKER FD BAL	0	0	12,410	12,410	2,000
REVENUE TOTAL		\$31,834	\$1,539	\$51,763	\$37,410	\$22,500
EXPENDITURES						
30-0414-17-77	BOOKS	\$0	\$0	\$4,000	\$25,000	\$0
31-0217-17-77	SUPPLIES	0	0	0	0	2,500
48-0217-17-77	OTHER SUPPLIES	0	0	0	12,410	18,000
48-0397-17-77	TAX BILLS	1,539	1,539	752	0	2,000
EXPENDITURES TOTAL		\$1,539	\$1,539	\$4,752	\$37,410	\$22,500
FUND BALANCE 12/31/22		\$345,714	\$315,419	\$406,165	\$352,087	\$372,419



Other Funds
Federal Grants
Coronavirus Fiscal Recovery Grant

FEDERAL GRANT - CORONAVIRUS FISCAL RECOVERY GRANT

	Actual 2021	Budget 2021	Actual 6/30/2022	Budget 2022	Budget 2023
FUND BALANCE					
70-2535-20-41 FEDERAL GRANT - COVID	\$4,539,452	\$0	\$0	\$4,539,452	\$4,735,000
BUDGET FUND BALANCE	0	0	-4,539,452	-4,539,452	-4,735,000
FUND BALANCE TOTAL				\$0	\$0
REVENUE					
70-4201-20-41 FEDERAL GRANTS	\$4,539,452	\$750,000	\$0	\$0	\$0
70-4200-20-41 DUE FROM FEDERAL GVMNT	0	0	0	4,539,451	0
70-5500-20-41 BUDGET FUND BALANCE	0	0	4,539,452	4,539,452	4,735,000
REVENUE TOTAL	\$4,539,452	\$750,000	\$4,539,452	\$9,078,903	\$4,735,000
EXPENDITURES					
70-0243-20-41 COVID REPLACEMENT FOR SUP	\$0	\$0	\$0	\$4,000	\$0
70-0244-20-41 COVID REPLACEMENT LOST REV	0	0	0	74,903	0
70-0411-20-41 IMPROVEMENTS-WATER MAINS	7,567	0	323,519	500,000	867,500
70-0412-20-41 IMPROVEMENTS-WASTEWATER	0	0	0	500,000	867,500
70-0419-20-41 IMPROVEMENTS-WTR PROD	0	0	0	500,000	500,000
70-0448-20-41 IMPROVEMENTS-LIFT STATION	57,924	150,000	41,433	1,000,000	1,000,000
70-0478-20-21 IMPROVEMENTS-WWTP	199,061	600,000	1,163,957	1,500,000	1,500,000
EXPENDITURES TOTAL	\$264,552	\$750,000	\$1,528,909	\$4,078,903	\$4,735,000
FUND BALANCE 12/31/23	\$4,274,900	\$0	\$3,010,543	\$5,000,000	\$0



Other Funds
Federal Grant
Community Development Block Grant

FEDERAL GRANT - COMMUNITY DEVELOPMENT BLOCK GRANT

		ACTUAL 2021-2022	BUDGET 2021-2022	BUDGET 2022-2023
REVENUE				
09-2535-00-00-23	FUND BALANCE	\$0	\$30,881	\$0
09-4200-00-00-23	FEDERAL GRANTS	421,870	354,478	362,125
	REVENUE TOTAL	\$421,870	\$385,359	\$362,125
EXPENDITURES				
09-0102-00-00-C23	SALARIES-PROFESSIONAL - CODE ENFORCEMENT	\$0	\$0	\$14,727
09-0106-00-00-A23	SALARIES-OFFICE & CLERICAL - ADMINISTRATION	60,790	69,907	32,897
09-0106-00-00-C23	SALARIES-OFFICE & CLERICAL - CODE ENFORCEMENT	56,754	68,000	22,564
09-0720-00-00-C23	EMPLOYEE CONTINGENCY	0	0	12,989
09-0111-00-00-A23	LONGEVITY - ADMINISTRATION	0	0	0
09-0111-00-00-C23	LONGEVITY - CODE ENFORCEMENT	0	0	708
09-0114-00-00-A23	UNEMPLOYMENT INSURANCE - ADMINISTRATION	0	0	9
09-0114-00-00-C23	UNEMPLOYMENT INSURANCE - CODE ENFORCEMENT	0	0	10
09-0122-00-00-A23	TMRS - ADMINISTRATION	0	0	5,336
09-0122-00-00-C23	TMRS - CODE ENFORCEMENT	0	0	6,163
09-0123-00-00-A23	LIFE INSURANCE - ADMINISTRATION	0	0	17
09-0123-00-00-C23	LIFE INSURANCE - CODE ENFORCEMENT	0	0	20
09-0124-00-00-A23	HEALTH INSURANCE - ADMINISTRATION	0	0	5,962
09-0124-00-00-C23	HEALTH INSURANCE - CODE ENFORCEMENT	0	0	7,080
09-0125-00-00-A23	DENTAL INSURANCE - ADMINISTRATION	0	0	238
09-0125-00-00-C23	DENTAL INSURANCE - CODE ENFORCEMENT	0	0	282
09-0133-00-00-A23	FICA - ADMINISTRATION	0	0	2,517
09-0133-00-00-C23	FICA - CODE ENFORCEMENT	0	0	2,907
09-0134-00-00-A23	WORKERS COMPENSATION - ADMINISTRATION	0	0	56
09-0134-00-00-C23	WORKERS COMPENSATION - CODE ENFORCEMENT	0	0	133
09-0201-00-00-A23	OFFICE SUPPLIES - ADMINISTRATION	0	0	4,250
09-0206-00-00-C23	CLOTHING & BOOTS - CODE ENFORCEMENT	0	0	200
09-0217-00-00-C23	FIELD SUPPLIES - CODE ENFORCEMENT	0	0	1,368
09-0305-00-00-A23	PROFESSIONAL SERVICES - ADMINISTRATION	0	0	10,000
09-0312-00-00-A23	GENERAL ADVERTISING - ADMINISTRATION	0	0	2,000
09-0323-00-00-A23	LEASE/MAINTENANCE AGREEMENTS - ADMINISTRATION	0	0	2,310
09-0324-00-00-A23	PRINTING & REPRODUCTION - ADMINISTRATION	0	0	2,000
09-0345-00-00-A23	CONFERENCE & TRAINING - ADMINISTRATION	0	0	3,700
09-0345-00-00-C23	CONFERENCE & TRAINING - CODE ENFORCEMENT	0	0	1,000



Other Funds
Federal Grant
Community Development Block Grant

		ACTUAL	BUDGET	BUDGET
		2021-2022	2021-2022	2022-2023
09-0346-00-00-A23	DUES & SUBSCRIPTION - ADMINISTRATION	0	0	2,800
09-0469-00-00-23	HOUSING REHABILITATION	102,234	100,000	72,160
09-0481-00-00-23	DEMOLITION & BLIGHT REMOVAL	109,641	73,000	53,000
09-0706-00-00-23	CBG-TRACY ANDRUS FOUNDATION/REHABILITATION	0	0	30,000
09-0719-00-00-23	BOYS & GIRLS CLUB	37,186	16,250	16,250
09-0702-00-00-23	FAÇADE IMPROVEMENTS	0	10,000	0
09-0704-00-00-23	NEIGHBORHOOD CLEANUPS	7,785	13,971	6,500
09-0719-00-00-23	CBG-MISSION MARSHALL FOOD BANK	8,559	12,000	12,000
09-0719-00-00-23	CBD-MARSHALL/HARRISON CTY LITERACY CENTER	6,651	10,000	6,000
09-0705-00-00-23	HOUSING PAINT PROGRAM	1,390	12,231	0
09-0719-00-00-23	CBG-COMMUNITIES IN SCHOOLS	0	0	10,000
EXPENDITURES TOTAL		\$390,989	\$385,359	\$350,154
FUND BALANCE 12/31/23		\$30,880	\$0	\$11,971



CAPITAL OUTLAY

This section of the 2023 Budget contains a separate listing of expenditures in departmental budgets for capital assets. These are things the City will purchase or improvements to City facilities or infrastructure that cost a considerable amount of money and are intended to last a long time. Examples are equipment purchases, street improvements and water/sewer line improvements, vehicle purchases/leases, data processing improvements, computer replacement and book publications for the Library.



CAPITAL OUTLAY

DEPARTMENT/DIVISION DESCRIPTION

2023
BUDGET

GENERAL FUND

GENERAL GOVERNMENT

MEMORIAL CITY HALL

01-0421-01-06	COMPUTER REPLACEMENT	\$2,500
01-0426-01-06	FURNITURE & FIXTURES	2,000
		<u>\$4,500</u>

TOURISM & ECONOMIC DEVELOPMENT

01-0426-01-09	FURNITURE & FIXTURES	\$5,000
		<u>\$5,000</u>

FINANCE

ACCOUNTING

01-0422-02-10	ERP SYSTEMS	\$31,360
		<u>\$31,360</u>

MUNICIPAL COURT

01-0466-02-12	SOFTWARE/LICENSES	\$20,000
		<u>\$20,000</u>

POLICE

SPECIAL SERVICES

01-0496-03-22	MACHINERY & EQUIPMENT-TACTICAL	\$10,000
		<u>\$10,000</u>

PATROL

01-0421-03-23	COMPUTER REPLACEMENT	\$30,000
01-0434-03-23	CRITICAL INCIDENT RESPONSE	3,500
01-0439-03-23	K-9 PROGRAM	15,000
01-0462-03-23	IN-CAR MEDIA	8,000
01-0466-03-23	SOFTWARE/LICENSES	4,260
01-0499-03-23	CRIME PREVENTION & INTELLIGENCE	18,000
		<u>\$78,760</u>

FIRE

PREVENTION

01-0466-04-31	SOFTWARE/LICENSES	\$3,500
01-0463-04-31	TICKET MACHINE	5,050
		<u>\$8,550</u>

SUPPRESSION

01-0445-04-32	THERMAL DIGITAL CAMERA	\$13,350
		<u>\$13,350</u>



CAPITAL OUTLAY

DEPARTMENT/DIVISION DESCRIPTION

		2023 BUDGET
PUBLIC WORKS		
STREET MAINTENANCE		
01-0420-05-52	IMPROVEMENTS - DATA PROCESSING	900
01-0440-05-52	MACHINERY & EQUIPMENT	75,000
01-0460-05-52	IMPROVEMENTS-SIDEWALKS	5,000
		<hr/> \$80,900 <hr/>
HUMAN RESOURCES		
HUMAN RESOURCES		
01-0466-01-08	SOFTWARE/LICENSES	\$28,000
		<hr/> \$28,000 <hr/>
COMMUNITY DEVELOPMENT		
PLANNING		
01-0466-15-61	SOFTWARE/LICENSES	\$7,500
		<hr/> \$7,500 <hr/>
CODE ENFORCEMENT		
01-0466-15-63	SOFTWARE/LICENSES	\$2,500
		<hr/> \$2,500 <hr/>
HEALTH INSPECTION		
01-0466-15-64	SOFTWARE/LICENSES	\$15,000
		<hr/> \$15,000 <hr/>
SUPPORT SERVICES		
ADMINISTRATION		
01-0420-16-81	IMPROVEMENTS-DATA PROCESSING	\$500
01-0421-16-81	COMPUTER REPLACEMENT	200
		<hr/> \$700 <hr/>
INFORMATION TECHNOLOGY		
01-0420-16-81	IMPROVEMENTS-DATA PROCESSING	\$9,000
01-0421-16-81	COMPUTER REPLACEMENT	55,500
01-0422-16-81	ERP SYSTEMS	40,000
01-0461-16-81	TECHNOLOGY-R&D	3,000
		<hr/> \$107,500 <hr/>
BUILDINGS		
01-0440-16-82	MACHINERY & EQUIPMENT	\$30,000
01-0491-16-82	ALARM SYSTEM	6,000
		<hr/> \$36,000 <hr/>
PARKS		
01-0413-16-83	IMPROVEMENTS-AIRPORT PARK CIP	\$4,300
01-0425-16-83	CARS & TRUCKS	62,500



CAPITAL OUTLAY

DEPARTMENT/DIVISION DESCRIPTION

		2023 BUDGET
01-0440-16-83	MACHINERY & EQUIPMENT	121,000
		<u>\$187,800</u>
ARENA		
01-0436-16-84	IMPROVEMENTS-ARENA	\$7,500
01-0440-16-84	MACHINERY & EQUIPMENT	28,000
		<u>\$35,500</u>
GOLF COURSE		
01-0440-16-85	MACHINERY & EQUIPMENT	\$15,000
01-0461-16-85	LEASE/PURCHASE PAYMENTS	17,900
		<u>\$32,900</u>
COMMUNITY SERVICES		
CONVENTION/COMMUNITY CENTER		
01-0405-17-71	IMPROVEMENTS-BUILDING	\$20,362
01-0426-17-71	FURNITURE & FIXTURES	5,500
01-0440-17-71	MACHINERY & EQUIPMENT	6,000
01-0461-17-71	LEASE/PURCHASE PAYMENTS	2,000
		<u>\$33,862</u>
LIBRARY		
01-0414-17-77	IMPROVEMENTS BOOKS-PUBLICATION	\$60,000
01-0420-17-77	IMPROVEMENTS-DATA PROCESSING	8,000
01-0440-17-77	MACHINERY & EQUIPMENT	17,500
		<u>\$85,500</u>
	SUB-TOTAL GENERAL FUND	<u>\$825,182</u>

UTILITY ENTERPRISE FUND

WATER ADMINISTRATION		
40-0420-20-41	IMPROVEMENTS-DATA PROCESSING	\$900
		<u>\$900</u>
WATER PRODUCTION		
40-0405-20-42	IMPROVEMENTS-BUILDINGS	\$3,000
40-0440-20-42	MACHINERY & EQUIPMENT	50,000
		<u>\$53,000</u>
DISTRIBUTION/COLLECTION		
40-0411-20-43	IMPROVEMENTS-SEWER MAINS & SERVICES	\$260,000
40-0412-20-43	IMPROVEMENTS-WATER MAINS & SERVICES	220,000
40-0420-20-43	IMPROVEMENTS-DATA PROCESSING	2,500



CAPITAL OUTLAY

DEPARTMENT/DIVISION DESCRIPTION

		2023 BUDGET
40-0435-20-43	FIRE HYDRANT	22,500
40-0440-20-43	MACHINERY & EQUIPMENT	246,000
40-0442-20-43	ANNUAL MANHOLE REHAB	40,000
		<u>\$791,000</u>
WASTEWATER TREATMENT		
40-0440-20-44	MACHINERY & EQUIPMENT	<u>\$144,000</u>
		<u>\$144,000</u>
WATER BILLING		
40-0422-20-46	ERP SYSTEMS	\$13,000
40-0426-20-46	FURNITURE & FIXTURES	970
		<u>\$13,970</u>
	SUB-TOTAL UTILITY ENTERPRISE FUND	<u>\$1,002,870</u>

OTHER FUNDS

		HOTEL OCCUPANCY TAX FUND
03-0340-01-09	REPAIR & MAINT - BUILDING	20,008
03-0421-01-09	COMPUTER REPLACEMENT	2,000
03-0426-01-09	FURNITURE & FIXTURES	3,000
		<u>\$25,008</u>

		UTILITY ENTERPRISE RESERVE FUND
18-0461-20-42	EQUIPMENT LEASE-WDC	\$105,000
18-0440-20-43	MACHINERY & EQUIPMENT-WDC	161,000
18-0440-20-44	MACHINERY & EQUIPMENT-WWT	134,000
		<u>\$400,000</u>

		FLEET MANAGEMENT FUND
66-0425-03-22	LEASE/PURCHASE PAYMENTS - PD SPECIAL	\$10,176
66-0425-03-23	LEASE/PURCHASE PAYMENTS - PATROL	273,894
66-0425-03-24	LEASE/PURCHASE PAYMENTS - CID	17,509
66-0425-03-25	LEASE/PURCHASE PAYMENTS - ANIMAL SERVICES	11,597
66-0425-04-31	LEASE/PURCHASE PAYMENTS - PREVENTION	10,700
66-0425-04-32	LEASE/PURCHASE PAYMENTS-SUPPRESSION	317,143
		<u>\$641,019</u>



CAPITAL OUTLAY

DEPARTMENT/DIVISION DESCRIPTION

2023 BUDGET

STREET MAINTENANCE FUND

80-0408-05-59	IMPROVEMENTS - STREETS	\$1,368,000
		<u>\$1,368,000</u>

EMERGENCY SERVICE DISTRICT FUND

82-0425-04-36	EQUIPMENT LEASE-WDC	\$300,000
		<u>\$300,000</u>

MUNICIPAL DRAINAGE FUND

84-0410-20-48	BRIDGE & CULVERT IMPROVEMENTS	25,000
84-0415-20-48	DETENTION POND IMPROVEMENTS	10,000
84-0416-20-48	DRAINAGE IMPROVEMENTS	100,000
84-0440-20-48	MACHINERY & EQUIPMENT	4,000
		<u>\$139,000</u>

CORONAVIRUS FISCAL RECOVERY GRANT

70-0411-20-41	IMPROVEMENTS-WATER MAINS	867,500
70-0412-20-41	IMPROVEMENTS-WASTEWATER	867,500
70-0419-20-41	IMPROVEMENTS-WTR PROD	500,000
70-0448-20-41	IMPROVEMENTS-LIFT STATION	1,000,000
70-0478-20-21	IMPROVEMENTS-WWTP	1,500,000
		<u>\$4,735,000</u>

SUB-TOTAL OTHER FUNDS **\$7,608,027**

TOTAL **TOTAL CAPITAL OUTLAY** **\$9,436,079**