

CITY OF PINEHURST ADOPTED ANNUAL BUDGET FISCAL YEAR 2023-2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$80,786, which is an 11.32 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 \$4,693

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

FOR: Troy Pierce, Greg Willis, J. Michael Shahan, Cynthia Adams, Sarah McClendon

AGAINST: None

PRESENT AND NOT VOTING: None

ABSENT: Joey Vance

Property Tax Rate Comparision	2023-2024	2022-2023
Property Tax Rate:	\$0.673996/100	\$0.697994/100
No New Revenue Tax Rate:	\$0.607246/100	\$0.677379/100
No New Revenue Maintenance Operations	\$0.557977/100	\$0.603631/100
Voter Approval Tax Rate:	\$0.760919/100	\$0.697994/100
Debt Rate:	\$0.066750/100	\$0.056791/100

Total debt obligation for this fiscal year secured by property taxes is \$86,974

Filed with City Secretary: AUGUST 1, 2023
Presentation of Proposed Budget to Full Council: August 1, 2023
Approved by City Council: September 12, 2023

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**CITY OF PINEHURST
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES**

a & b

	BUDGET 2022-2023	BUDGET 2023-2024	BUDGET DIFFERENCE	
GENERAL FUND				
REVENUES				
Property Taxes	767,466	794,776	27,310	
Sales Taxes	655,000	665,000	10,000	
Franchise Taxes	135,000	115,000	(20,000)	
Non-Tax Sources	158,850	202,350	43,500	
Transfer from other funds	165,000	245,000	80,000	
Transfer from Reserves	0	0	0	
TOTAL REVENUES	1,881,316	2,022,126	140,810	
PRIOR YEAR FUND BALANCE	1,471,173	1,674,059	202,885	
AVAILABLE FUNDS	3,352,489	3,696,185	343,695	
EXPENDITURES				
Operating	1,833,476	1,866,541	33,065	
Capital Outlay	23,286	87,500	64,214	
Transfers	24,000	60,000	36,000	
TOTAL EXPENDITURES	1,880,762	2,014,041	133,279	2,014,041
WATER AND SEWER FUND				
REVENUES				
Water and Sewer Service	839,000	880,000	41,000	
Grant Revenue	1,045,599	0	(1,045,599)	
Other Revenue	35,000	50,000	15,000	
TOTAL REVENUES	1,919,599	930,000	(989,599)	
PRIOR YEAR FUND BALANCE	1,425,225	1,509,111	83,885	
AVAILABLE FUNDS	3,344,824	2,439,111	(905,714)	
EXPENDITURES				
Operating	800,975	858,695	57,720	
Capital Outlay	15,102	14,200	(902)	
Grant Expenses	1,045,599	0	(1,045,599)	
Transfers	59,500	47,000	(12,500)	
TOTAL EXPENDITURES	1,921,175	919,895	(1,001,280)	919,895

**CITY OF PINEHURST
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES**

a & b

	BUDGET 2022-2023	BUDGET 2023-2024	BUDGET DIFFERENCE	
GARBAGE FUND				
REVENUES				
Garbage Collection	561,826	561,826	(0)	
Other Revenue	18,400	39,150	20,750	
TOTAL REVENUE	580,226	600,976	20,750	
PRIOR YEAR FUND BALANCE	533,905	634,581	100,676	
TOTAL FUNDS AVAILABLE	1,114,132	1,235,557	121,426	
EXPENDITURES				
Operating	387,232	378,430	(8,802)	
Capital Outlay	0	0	0	
Transfers	165,000	165,000	0	
TOTAL EXPENDITURES	552,232	543,430	(8,802)	543,430
DEBT SERVICE FUND				
REVENUES				
Property Taxes	68,272	89,383	21,111	
Transfer from other funds	83,666	72,039	(11,627)	
TOTAL REVENUES	151,938	161,422	9,484	
PRIOR YEAR FUND BALANCE	10,252	388	(9,864)	
AVAILABLE FUNDS	162,190	161,810	(380)	
EXPENDITURES	158,867	161,013	2,353	161,013
				<u>3,638,378</u> Total Budget Excluding Grants

GENERAL FUND RECAP
FISCAL YEAR 2023-24

June 2023

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	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
BEGINNING CASH BALANCE	1,674,058.82	1,645,401.15	1,645,401.15	1,471,173.48	1,458,503.64	1,458,503.64
Revenues:						
Property Taxes	794,776.24	758,475.24	711,417.09	767,465.96	740,179.54	700,036.76
Sales Taxes	665,000.00	664,226.17	498,169.63	655,000.00	659,894.71	675,000.00
Franchise Taxes	115,000.00	115,000.00	61,342.25	135,000.00	115,484.23	145,000.00
Fines & Fees	120,000.00	118,629.99	88,972.49	110,000.00	107,638.66	125,000.00
Permit, Lic. & Insp. Fees	30,000.00	29,920.33	22,440.25	25,000.00	22,906.81	25,000.00
Interest	25,000.00	30,000.00	24,804.66	3,000.00	9,002.68	1,200.00
GLO 20-065-034-C11	0.00	149,924.06	18,030.13	149,924.06	2,409,126.02	2,373,842.15
Coronavirus Local FRF/AR	0.00	33,599.96	33,599.96	0.00	2,696.00	0.00
Other Revenue	25,850.00	41,843.72	40,739.05	20,850.00	47,172.70	15,980.00
Total Operating Revenues	1,775,626.24	1,941,619.47	1,499,515.51	1,866,240.02	4,114,101.35	4,061,058.91
Transfers from Other Funds	245,000.00	165,000.00	123,750.00	165,000.00	160,421.47	160,421.47
Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Grant Funds	1,500.00	447.50	447.50	1,500.00	30,549.70	15,000.00
Intergovernmental Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Funds Available	3,696,185.06	3,752,468.12	3,269,114.16	3,503,913.50	5,763,576.16	5,694,984.02
Expenditures						
CITY ADMINISTRATOR	98,625.91	90,907.86	66,695.56	112,009.26	75,861.05	80,043.60
CITY SECRETARY	102,496.00	100,013.62	74,933.00	99,205.38	98,230.61	99,749.77
LEGAL	35,007.14	34,128.44	24,661.07	34,290.50	31,711.80	32,115.21
MUNICIPAL COURT	95,237.73	88,965.82	58,031.15	108,365.88	88,185.17	111,646.14
FIRE PROTECTION	57,390.00	58,651.40	44,177.13	63,200.00	52,737.05	67,335.00
CODE ENFORCEMENT	117,898.63	105,529.52	77,043.54	102,758.00	105,879.74	110,657.37
FLEET SERVICES	77,434.74	74,370.84	54,298.97	75,459.39	71,805.81	73,187.91
GENERAL GOVERNMENT	120,199.00	138,170.08	116,121.84	120,342.00	106,383.36	110,567.00
POLICE DEPARTMENT	935,745.13	855,166.01	630,571.54	888,550.45	848,010.89	883,941.42
STREET DEPARTMENT	208,310.28	350,070.55	164,782.56	358,613.54	2,598,730.29	2,587,641.42
ANIMAL CONTROL	18,196.15	17,911.42	12,303.13	20,605.68	20,581.65	22,890.30
Total Operating Expenditures	1,866,540.72	1,913,885.56	1,323,619.49	1,983,400.08	4,098,117.42	4,179,775.14
Transfer to Other Funds	60,000.00	56,000.00	39,500.00	24,000.00	12,000.00	12,000.00
Capital Outlay	87,500.00	108,523.75	108,523.75	23,285.52	8,057.59	32,035.40
Total Expenses	2,014,040.72	2,078,409.31	1,471,643.24	2,030,685.60	4,118,175.01	4,223,810.54
Net Gain (Loss)	8,085.52	28,657.67	152,069.77	2,054.42	186,897.51	12,669.84
Ending Balance	1,682,144.34	1,674,058.82	1,797,470.92	1,473,227.90	1,645,401.15	1,471,173.48

400 GENERAL FUND REVENUES

JUNE 2023

FY22-23 I&S Rate=0.066750

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	FISCAL YEAR 2023-24	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	BUDGET 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
01-000-4100 Property Taxes - M&O	785,626.24	785,626.24	747,965.96	703,637.41	747,965.96	712,513.61	689,786.76
01-000-4110 Penalty & Interest - M&O	9,000.00	9,000.00	10,359.28	7,769.46	18,000.00	25,990.26	9,000.00
01-000-4120 Rendition Penalty	150.00	150.00	150.00	10.22	1,500.00	1,675.67	1,250.00
01-000-4200 Sales Tax	665,000.00	665,000.00	664,226.17	498,169.63	655,000.00	659,894.71	675,000.00
01-000-4300 Franchise Tax	115,000.00	115,000.00	115,000.00	61,342.25	135,000.00	115,484.23	145,000.00
01-000-4310 Licenses & Permits	30,000.00	30,000.00	29,920.33	22,440.25	25,000.00	22,906.81	25,000.00
01-000-4400 Court Fines	120,000.00	120,000.00	118,629.99	88,972.49	110,000.00	107,523.66	125,000.00
01-000-4600 Impounding Fees	0.00	0.00	0.00	0.00	0.00	115.00	0.00
01-000-4750 State PD Training Income	850.00	850.00	859.81	859.81	850.00	854.25	980.00
01-000-4755 Law Enforcement Grant Fund	1,500.00	1,500.00	447.50	447.50	1,500.00	30,549.70	15,000.00
01-000-4760 Narcotic Seizures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4780 Opioid Abatement Trust Fund	0.00	0.00	10,256.27	10,256.27	0.00		
01-000-4850 Interest	25,000.00	25,000.00	30,000.00	24,804.66	3,000.00	9,002.68	1,200.00
01-000-4870 Picnic Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4790 Misc Income	25,000.00	25,000.00	30,000.00	28,895.33	10,000.00	8,540.78	15,000.00
01-000-4890 Gain on Sale of Assets	0.00	0.00	0.00	0.00	10,000.00	29,200.00	0.00
01-000-4895 Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4896 Donations to Animal Shelter	0.00	0.00	727.64	727.64	0.00		
01-000-4610 Fire Dept Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4927 Hurricane Harvey FEMA Rein	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4928 TxCDBG 20-065-034-C113	0.00	0.00	149,924.06	18,030.13	149,924.06	2,409,126.02	2,373,842.15
01-000-4931 Hurricane Laura FEMA Reimt	0.00	0.00	0.00	0.00	0.00	8,577.67	0.00
01-000-4932 Coronavirus Local FRF/ARPA	0.00	0.00	33,599.96	33,599.96	0.00	2,696.00	0.00
01-000-4920 Disaster Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	1,777,126.24	1,777,126.24	1,942,066.97	1,499,963.01	1,867,740.02	4,144,651.05	4,076,058.91
01-000-4940 Transfer from Refuse	165,000.00	165,000.00	165,000.00	123,750.00	165,000.00	155,000.00	155,000.00
01-000-4950 Transfer from W&S	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00
01-000-4975 Transfer from Capital Fund	60,000.00	60,000.00	0.00	0.00	0.00	5,421.47	5,421.47
Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4910 Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	2,022,126.24	2,022,126.24	2,107,066.97	1,623,713.01	2,032,740.02	4,305,072.52	4,236,480.38

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
01-710-5101	Salaries	77,382.50	72,858.28	53,242.59	75,282.50	57,457.07	59,733.98
01-710-5110	Payroll Taxes - FICA	5,919.76	5,573.62	4,073.03	5,759.11	4,395.40	4,569.65
01-710-5120	Payroll Taxes - TEC	171.00	9.00	9.00	171.00	9.00	171.00
01-710-5130	Hospitalization/Dental/Life Ins	184.80	184.80	138.60	15,647.68	175.20	175.20
01-710-5140	Retirement	14,667.85	12,148.33	9,111.25	13,548.97	10,811.85	11,053.77
01-710-5210	Office Supplies	100.00	50.93	38.20	100.00	9.27	100.00
01-710-5321	Equipment Repair & Maint.	0.00	0.00	0.00	200.00	27.84	200.00
01-710-5333	Cell Phone	0.00	82.89	82.89	600.00	543.52	600.00
01-710-5350	Gasoline	0.00	0.00	0.00	0.00	1,435.26	1,500.00
01-710-5360	Training	0.00	0.00	0.00	0.00	0.00	240.00
01-710-5361	Dues/Subscriptions	0.00	0.00	0.00	200.00	0.00	200.00
01-710-5387	Vehicle Insurance	0.00	0.00	0.00	0.00	885.43	1,000.00
01-710-5370	Meeting & conferences	200.00	0.00	0.00	500.00	111.21	500.00
	Total Operating Expense	98,625.91	90,907.86	66,695.56	112,009.26	75,861.05	80,043.60
01-710-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	450.88
01-710-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	98,625.91	90,907.86	66,695.56	112,009.26	75,861.05	80,494.48

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
01-711-5101	Salaries	68,987.12	68,673.40	51,505.05	66,974.00	68,243.67	68,307.04
01-711-5110	Payroll Taxes - FICA	5,277.51	5,322.86	3,889.78	5,123.51	5,153.49	5,154.19
01-711-5120	Payroll Taxes - TEC	171.00	9.00	9.00	171.00	9.00	171.00
01-711-5130	Hospitalization/Dental/Life Ins	10,883.86	10,533.12	7,899.84	10,533.22	9,424.32	9,654.53
01-711-5140	Retirement	13,076.51	12,055.89	9,041.92	12,053.65	12,580.65	12,613.01
01-711-5210	Office Supplies	300.00	272.23	204.17	300.00	113.68	300.00
01-711-5212	Computer related expense	2,500.00	2,404.77	1,803.58	2,500.00	1,795.28	2,500.00
01-711-5321	Equipment Repair & Maint.	0.00	0.00	0.00	250.00	0.00	0.00
01-711-5333	Cell Phone	600.00	542.35	406.76	600.00	542.52	600.00
01-711-5360	Training	500.00	0.00	0.00	500.00	268.00	350.00
01-711-5361	Dues, Subscriptions,& Member	200.00	200.00	172.90	200.00	100.00	100.00
	Total Operating Expenses	102,496.00	100,013.62	74,933.00	99,205.38	98,230.61	99,749.77
01-711-5400	Capital Outlay	0.00	0.00	0.00	0.00		0.00
	Total Expenses	102,496.00	100,013.62	74,933.00	99,205.38	98,230.61	99,749.77

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
01-712-5101	Salaries	11,332.80	11,332.80	8,499.60	11,332.80	11,332.80	11,332.80
01-712-5110	Payroll Taxes - FICA	866.96	866.88	650.16	866.96	866.88	866.96
01-712-5120	Payroll Taxes - TEC	171.00	9.00	8.99	171.00	99.00	171.00
01-712-5130	Hospitalization/Dental/Life Ins	21,386.38	20,669.76	15,502.32	20,669.74	18,663.12	18,669.45
01-712-5210	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
01-712-5218	Extral Legal Fees	1,250.00	1,250.00	0.00	1,250.00	750.00	1,075.00
01-712-5370	Meetings & Conferences	0.00	0.00	0.00	0.00	0.00	0.00
	Total Operating Expenses	35,007.14	34,128.44	24,661.07	34,290.50	31,711.80	32,115.21

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
01-713-5103	Salary-Judge	7,598.40	5,458.85	3,989.16	7,598.40	7,044.35	7,598.40
01-713-5101	Salary-Court Clerk	27,187.06	24,411.19	17,838.95	24,315.20	24,256.78	24,315.46
01-713-5110	Payroll Tax - FICA	581.28	417.56	305.14	581.28	538.86	581.28
01-713-5120	Payroll Tax - TEC	171.00	9.00	5.50	171.00	103.73	171.00
01-713-5210	Office Supplies	750.00	539.81	404.86	750.00	411.74	1,000.00
01-713-5218	Extra Fees-Legal	1,500.00	1,500.00	350.00	1,500.00	0.00	1,500.00
01-713-5212	Computer Related Expense	250.00	113.33	85.00	250.00	3,105.00	3,355.00
01-713-5219	Warrant Collection Expense	0.00	13,605.69	10,204.27	0.00	12,063.40	0.00
01-713-5321	Equipment Repairs and Maint	4,000.00	0.00	0.00	5,000.00	3,000.00	6,000.00
01-713-5360	Training	3,000.00	2,910.37	2,182.78	3,000.00	707.36	4,000.00
01-713-5361	Dues, Subs., & Membership	200.00	0.00	0.00	200.00	75.00	200.00
01-713-5395	State Tax on fines	50,000.00	40,000.00	22,665.49	65,000.00	36,878.95	62,925.00
	Total Operating Expense	95,237.73	88,965.82	58,031.15	108,365.88	88,185.17	111,646.14
01-713-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	95,237.73	88,965.82	58,031.15	108,365.88	88,185.17	111,646.14

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
01-714-5210	Office Supplies	200.00	1,455.36	1,091.52	200.00	0.00	275.00
01-714-5220	Fire House Program	1,500.00	1,931.22	1,931.22	700.00	636.55	650.00
01-714-5212	Computer Related Expense	500.00	122.59	91.94	700.00	59.81	750.00
01-714-5211	Field Supplies	2,000.00	6,509.27	4,881.95	1,000.00	146.54	1,000.00
01-714-5315	Fees-Fire Runs	6,000.00	6,000.00	4,500.00	6,000.00	6,000.00	6,000.00
01-714-5321	Equipment Repair	3,500.00	1,482.27	1,111.70	3,500.00	2,629.84	2,650.00
01-714-5324	Vehicle Repair & Maint	12,000.00	10,133.16	7,599.87	12,000.00	13,073.67	20,000.00
01-714-5325	Building Maintenance	2,000.00	2,000.00	0.00	2,000.00	0.00	1,000.00
01-714-5328	Generator Maintenance	0.00	26.90	26.90	0.00	0.00	0.00
01-714-5330	Natural Gas	600.00	753.91	565.43	600.00	571.09	650.00
01-714-5350	Gasoline	2,000.00	788.75	591.56	2,000.00	1,303.76	1,310.00
01-714-5351	Diesel	1,500.00	1,216.12	912.09	1,500.00	1,497.18	1,500.00
01-714-5360	Training	1,500.00	1,500.00	0.00	3,000.00	877.93	2,500.00
01-714-5361	Dues & Subscriptions	1,000.00	1,200.00	0.00	1,200.00	0.00	1,000.00
01-714-5345	Miscellaneous Expense	2,500.00	2,635.65	1,976.74	2,500.00	2,780.69	2,800.00
01-714-5386	Workers Compensation	2,690.00	2,048.15	2,048.15	2,200.00	2,012.44	2,200.00
01-714-5387	Vehicle Insurance	4,400.00	3,925.88	3,925.88	4,000.00	3,875.26	4,000.00
01-714-5362	Fire Prevention Program	1,500.00	2,000.00	0.00	2,500.00	0.00	1,040.00
01-714-5382	Contract Dispatch Services	10,000.00	10,000.00	10,000.00	14,100.00	14,100.00	14,100.00
01-714-5339	Dispatch Texting Services	1,000.00	810.00	810.00	1,000.00	810.00	910.00
01-714-5389	800MHZ Radio System Lease	1,000.00	2,112.18	2,112.18	2,500.00	2,362.29	3,000.00
	Total Operating Expense	57,390.00	58,651.40	44,177.13	63,200.00	52,737.05	67,335.00
01-714-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00
01-714-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	57,390.00	58,651.40	44,177.13	63,200.00	52,737.05	67,335.00

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
01-715-5101	Salaries	61,133.47	62,021.02	45,323.05	49,761.60	59,791.62	59,810.92
01-715-5110	Payroll Tax - FICA	4,676.71	4,638.97	3,390.02	3,806.76	4,502.71	4,505.29
01-715-5120	Payroll Tax - TEC	171.00	9.00	9.00	171.00	9.00	171.00
01-715-5130	Hospitalization/Dental/Life Ins	20,629.60	18,089.56	13,567.17	14,387.80	13,559.07	14,230.07
01-715-5140	Retirement	11,587.85	12,025.40	9,019.05	8,955.84	11,618.86	11,620.09
01-715-5210	Office Supplies	100.00	336.93	252.70	100.00	19.30	100.00
01-715-5212	Computer Related Expense	350.00	424.83	318.62	225.00	347.85	500.00
01-715-5310	Contract Labor	0.00	2,160.00	1,160.00	0.00		
01-715-5321	Equipment Repairs & Maint.	750.00	725.00	725.00	750.00	725.00	725.00
01-715-5324	Vehicle Repair/Maintenance	0.00	0.00	0.00	250.00	0.00	250.00
01-715-5333	Cell Phones	600.00	542.35	406.76	600.00	546.70	600.00
01-715-5350	Gasoline	1,500.00	1,343.97	1,007.98	1,500.00	1,989.44	2,000.00
01-715-5360	Training	2,000.00	666.67	500.00	2,500.00	1,530.86	3,500.00
01-715-5361	Dues & Subscriptions	1,800.00	273.33	205.00	400.00	245.00	500.00
01-715-5380	Uniforms	500.00	453.21	339.91	350.00	264.47	350.00
01-715-5387	Vehicle Insurance	1,100.00	819.28	819.28	1,000.00	885.44	1,000.00
01-715-5371	Property Maint. Enforcement	1,000.00	1,000.00	0.00	8,000.00	9,844.42	9,850.00
01-715-5372	Building Demolition	10,000.00	0.00	0.00	10,000.00	0.00	945.00
	Total Operating Expense	117,898.63	105,529.52	77,043.54	102,758.00	105,879.74	110,657.37
01-715-5399	Capital Lease Payments	0.00	0.00	0.00	7,550.88	0.00	7,550.88
01-715-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	117,898.63	105,529.52	77,043.54	110,308.88	105,879.74	118,208.25

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
01-716-5101	Salary	50,481.85	49,550.46	36,209.95	48,466.60	47,831.64	47,884.08
01-716-5110	Payroll Taxes - FICA	3,861.86	3,702.37	2,705.58	3,707.69	3,574.15	3,624.88
01-716-5120	Payroll Taxes - TEC	171.00	9.00	9.00	171.00	9.00	171.00
01-716-5130	Hospitalization/Dental/Life Ins	11,201.20	10,841.16	8,130.87	10,841.32	9,717.96	9,729.53
01-716-5140	Retirement	9,568.83	8,471.32	6,353.49	8,722.78	8,795.63	8,818.42
01-716-5210	Office Supplies	100.00	112.64	84.48	100.00	19.94	100.00
01-716-5214	Health & Safety	250.00	250.00	100.00	250.00	109.99	250.00
01-716-5233	Small Tools & Equipment	1,000.00	900.00	285.21	1,800.00	771.06	1,325.00
01-716-5319	Equipment Rental	250.00	0.00	0.00	250.00	0.00	250.00
01-716-5333	Cell Phone	0.00	79.89	79.89	600.00	542.52	600.00
01-716-5360	Training	0.00	0.00	0.00	0.00	0.00	0.00
01-716-5380	Uniform Maintenance	550.00	454.00	340.50	550.00	433.92	435.00
	Total Operating Expense	77,434.74	74,370.84	54,298.97	75,459.39	71,805.81	73,187.91
01-716-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	77,434.74	74,370.84	54,298.97	75,459.39	71,805.81	73,187.91

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
01-717-5130	Hospitalization Ins	960.00	960.00	720.00	0.00		
01-717-5145	Employee Related Expense	1,000.00	1,153.33	865.00	700.00	375.00	700.00
01-717-5210	Office Supplies	2,000.00	2,078.51	1,558.88	2,000.00	2,049.05	2,050.00
01-717-5215	Postage	4,000.00	3,600.00	1,017.00	3,600.00	2,940.97	3,000.00
01-717-5227	Coronavirus Local FRF/ARPA	0.00	33,599.96	33,599.96	0.00	2,696.00	0.00
01-717-5233	Small Equipment	0.00	0.00	0.00	250.00	0.00	250.00
01-717-5309	Bank Fees	0.00	0.00	0.00	6,400.00	1,284.51	1,300.00
01-717-5311	Audit Fees	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
01-717-5313	Mayor Allowance	1,560.00	1,560.00	1,170.00	1,560.00	1,040.00	1,800.00
01-717-5312	Council Allowance	1,800.00	1,800.00	1,020.00	1,800.00	1,430.00	1,560.00
01-717-5319	Equipment Rental	3,000.00	2,877.55	2,158.16	2,500.00	2,578.11	2,600.00
01-717-5217	Janitorial Supplies	1,600.00	1,478.92	1,109.19	1,700.00	1,393.11	1,700.00
01-717-5325	Building Maintenance	5,000.00	3,271.81	2,453.86	5,000.00	1,891.79	2,770.00
01-717-5226	COVID-19 Expense	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5330	Gas-Entex	1,600.00	1,451.36	1,088.52	1,000.00	784.91	1,000.00
01-717-5331	Electricity	18,000.00	17,095.97	12,821.98	16,000.00	17,993.56	18,000.00
01-717-5332	Telephone	8,500.00	8,309.77	6,232.33	8,500.00	8,344.12	8,500.00
01-717-5345	Miscellaneous Expense	5,500.00	5,073.67	3,805.25	6,000.00	4,572.87	6,000.00
01-717-5335	Holiday Market Expense	0.00	0.00	0.00	0.00	631.91	650.00
01-717-5361	Memberships/Dues/Subs.	3,000.00	3,603.64	2,702.73	2,500.00	2,432.58	2,500.00
01-717-5370	Meetings and Conferences	200.00	79.88	59.91	500.00	284.17	500.00
01-717-5363	Property Tax Collection Fees	350.00	321.40	321.40	250.00	244.50	250.00
01-717-5364	Building Maintenance Contract	6,500.00	6,149.33	4,612.00	6,500.00	6,046.00	6,500.00
01-717-5365	Election Expense	5,000.00	0.00	0.00	5,000.00	4,160.71	5,000.00
01-717-5366	Orange County Appraisal Dist	12,840.00	13,000.00	9,466.20	13,000.00	12,320.00	12,323.00
01-717-5384	Advertising	3,000.00	1,500.00	205.50	3,000.00	926.37	1,000.00
01-717-5386	Workers Compensation Ins	8,384.00	5,413.79	5,413.79	8,000.00	7,318.87	7,500.00
01-717-5375	Insurance-General & Liability	15,143.00	12,829.18	12,829.18	13,520.00	11,753.25	12,052.00
01-717-5373	Employee Bonds	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5374	Notary Fees	142.00	142.00	71.00	142.00	71.00	142.00
01-717-5379	Economic Development	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00
01-717-5420	Unclaimed Property Expense	300.00	0.00	0.00	100.00	0.00	100.00
	Total Operating Expense	120,199.00	138,170.08	116,121.84	120,342.00	106,383.36	110,567.00
01-717-5404	Transfer to Capital Replacem	60,000.00	44,000.00	29,000.00	12,000.00	12,000.00	12,000.00
01-717-5401	Transfer to Debt Service	0.00	12,000.00	10,500.00	12,000.00	0.00	0.00
01-717-5397	Flood Mitigation Assistance	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	180,199.00	194,170.08	155,621.84	144,342.00	118,383.36	122,567.00

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
01-718-5101	Salaries-Dispatchers	99,983.14	122,740.29	89,694.83	93,426.20	92,315.01	94,310.88
01-718-5102	Salaries-Police Officers	462,276.90	395,235.76	288,826.13	430,865.58	407,430.80	422,455.56
01-718-5103	Salaries-Extra Police	11,520.00	8,429.47	6,160.00	11,520.00	2,920.00	11,520.00
01-718-5104	Salaries- Drug Interdiction	0.00	0.00	0.00	0.00	0.00	0.00
01-718-5105	Salaries-Extra Dispatchers	0.00	0.00	0.00	380.00	0.00	380.00
01-718-5110	Payroll Taxes-FICA	43,442.82	38,164.09	27,889.14	40,865.67	36,367.08	40,175.23
01-718-5120	Payroll Taxes-TEC	1,710.00	125.00	96.03	1,710.00	344.55	1,710.00
01-718-5130	Hospitalization/Dental/Life Ins	104,661.98	87,883.21	65,912.41	109,091.54	91,294.56	92,837.50
01-718-5140	Retirement	106,197.29	87,595.33	65,696.50	93,999.46	92,087.84	95,072.48
01-718-5160	Uniforms	3,800.00	4,095.00	3,071.25	3,000.00	3,643.20	3,650.00
01-718-5210	Office Supplies	2,500.00	4,010.07	3,007.55	2,000.00	897.60	2,000.00
01-718-5333	Cell Phones	3,000.00	2,924.77	2,193.58	4,000.00	3,757.64	4,000.00
01-718-5212	Computer Related Expense	1,500.00	1,500.00	226.26	1,500.00	2,410.09	2,425.00
01-718-5211	Field Supplies	3,000.00	1,500.00	94.98	3,000.00	1,353.35	3,000.00
01-718-5321	Office Equipment & Repair	500.00	500.00	179.00	1,500.00	205.00	500.00
01-718-5323	Radio Repairs	500.00	125.00	0.00	500.00	0.00	500.00
01-718-5317	LESO Equipment Repair	0.00	1,000.00	0.00	2,000.00	0.00	500.00
01-718-5324	Vehicle Repair & Maintenance	6,000.00	25,000.00	17,031.19	6,000.00	5,113.78	5,500.00
01-718-5328	Generator Maintenance	0.00	2,000.00	1,000.25	2,000.00	897.75	2,000.00
01-718-5343	State Funded Training Expen:	1,000.00	1,000.00	0.00	1,000.00	1,438.40	1,450.00
01-718-5344	PD Grant Expense	885.00	885.00	0.00	885.00	15,116.58	15,344.30
01-718-5350	Gasoline	17,500.00	16,648.96	12,486.72	17,500.00	18,591.46	18,600.00
01-718-5351	Diesel	1,000.00	500.00	0.00	1,000.00	0.00	1,000.00
01-718-5360	Training/Meetings	1,500.00	1,500.00	365.00	1,500.00	1,579.33	1,600.00
01-718-5361	Dues & Subscriptions	3,000.00	3,000.00	2,700.00	3,000.00	3,131.00	3,150.00
01-718-5341	Jail Expense	7,500.00	4,453.33	3,340.00	7,500.00	4,620.00	5,000.00
01-718-5382	Contract Dispatch Service	15,000.00	15,000.00	11,250.00	15,000.00	15,000.00	15,000.00
01-718-5342	Computer Program Maintenanar	4,200.00	4,049.37	4,049.37	3,900.00	3,820.16	3,825.00
01-718-5386	Workers compensation Ins	12,200.00	10,468.51	10,468.51	10,000.00	9,217.88	11,000.00
01-718-5377	Police Cars - Principal	0.00	0.00	0.00	0.00	5,311.83	5,328.20
01-718-5385	Interest Expense	0.00	0.00	0.00	0.00	85.03	93.27
01-718-5387	Vehicle Ins	12,200.00	7,208.88	7,208.88	11,282.00	9,132.14	11,282.00
01-718-5376	Law Officers Liability Ins	5,968.00	5,310.62	5,310.62	5,425.00	5,421.36	5,532.00
01-718-5389	800MHZ Radio System Lease	3,200.00	2,313.34	2,313.34	3,200.00	2,587.27	3,200.00
01-718-5378	Narcotic Seizure Expense	0.00	0.00	0.00	0.00	11,920.20	0.00
Total Operating Expense		935,745.13	855,166.01	630,571.54	888,550.45	848,010.89	883,941.42
01-718-5400	Capital Outlay	0.00	108,523.75	108,523.75	0.00	0.00	0.00
01-718-5399	Capital Lease Payment	2,000.00	0.00	0.00	8,183.76	0.00	8,183.76
Total Expenses		937,745.13	963,689.76	739,095.29	896,734.21	848,010.89	892,125.18

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
01-719-5101	Salaries	95,496.31	97,929.27	71,563.70	94,046.10	93,605.98	94,290.66
01-719-5110	Payroll Tax - FICA	7,305.47	7,042.39	5,146.36	7,194.53	6,757.78	7,213.24
01-719-5120	Payroll Tax - TEC	342.00	18.00	18.00	342.00	18.00	342.00
01-719-5130	Hospitalization/Dental/Life Ins	27,065.18	26,180.76	19,635.57	26,180.90	23,511.72	23,724.88
01-719-5140	Retirement	18,101.33	16,757.96	12,568.47	16,925.95	17,213.71	17,448.49
01-719-5210	Office Supplies	200.00	140.59	105.44	200.00	146.24	200.00
01-719-5221	Weed Control	1,350.00	1,350.00	0.00	1,350.00	520.00	600.00
01-719-5217	Janitorial Supplies	200.00	180.00	19.97	200.00	160.56	200.00
01-719-5211	Field Supplies	400.00	400.00	46.90	400.00	167.92	400.00
01-719-5214	Health & Safety	500.00	500.00	300.00	500.00	187.75	500.00
01-719-5240	Asphalt - Tack Oil - Street Ma	2,500.00	2,500.00	2,104.51	2,500.00	0.00	4,125.00
01-719-5234	Limestone, Sand	4,000.00	4,000.00	3,554.35	4,000.00	6,647.92	6,650.00
01-719-5233	Small Tools & Equipment	250.00	250.00	119.94	250.00	72.90	250.00
01-719-5242	Signs	2,500.00	3,000.00	2,258.65	3,000.00	1,418.80	2,000.00
01-719-5243	Street Paving	6,000.00	50.29	50.29	8,000.00	8,496.25	10,000.00
01-719-5244	Parks Maintenance	500.00	2,000.00	111.21	2,000.00	71.77	2,000.00
01-719-5245	Easement/Drainage, Debris E	0.00	325.28	325.28	0.00		
01-719-5248	TxCDBG 20-065-034-C113	0.00	149,924.06	18,030.13	149,924.06	2,409,126.02	2,373,842.15
01-719-5317	Rescue Vehicles Repair & Ma	2,000.00	0.00	0.00	0.00	0.00	0.00
01-719-5318	Electricity-Street Lights	17,500.00	16,643.24	12,482.43	16,800.00	16,136.05	16,800.00
01-719-5319	Equipment Rental	0.00	0.00	0.00	500.00	0.00	500.00
01-719-5321	Equipment Repair & Maint	2,500.00	1,831.37	1,373.53	5,000.00	2,318.27	5,000.00
01-719-5324	Vehicle Repair & Maintenance	7,000.00	8,537.71	6,403.28	7,000.00	2,275.85	10,000.00
01-719-5325	Building Maintenance	500.00	197.25	147.94	500.00	37.20	500.00
01-719-5333	Cell Phones/Pagers	0.00	0.00	0.00	0.00	0.00	0.00
01-719-5350	Gasoline	3,000.00	3,058.83	2,294.12	4,000.00	3,920.74	3,925.00
01-719-5351	Diesel	5,000.00	3,787.41	2,840.56	4,000.00	2,395.27	3,500.00
01-719-5360	Training	0.00	0.00	0.00	0.00	0.00	0.00
01-719-5380	Uniforms	1,000.00	736.84	552.63	1,000.00	752.40	850.00
01-719-5387	Vehicle Insurance	3100.00	2729.30	2729.30	2800.00	2771.19	2780.00
	Total Operating Expense	208,310.28	350,070.55	164,782.56	358,613.54	2,598,730.29	2,587,641.42
01-719-5399	Capital Lease Payments	85,500.00	0.00	0.00	7,550.88	0.00	7,550.88
01-719-5400	Capital Outlay	0.00	0.00	0.00	0.00	8,057.59	8,299.00
	Total Expenses	293,810.28	350,070.55	164,782.56	366,164.42	2,606,787.88	2,603,491.30

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
01-720-5101	Salaries	12,246.15	11,939.36	8,724.92	11,915.68	11,695.31	11,700.30
01-720-5110	Payroll Tax - FICA	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5120	Payroll Tax - TEC	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5130	Hospitalization/Dental/Life Ins	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5140	Retirement	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5210	Office Supplies	75.00	75.00	0.00	150.00	9.27	150.00
01-720-5212	Computer Related Expense	75.00	0.00	0.00	75.00	0.00	75.00
01-720-5224	Animal Food	500.00	250.00	103.96	500.00	248.89	500.00
01-720-5225	Drugs	200.00	100.00	44.00	200.00	35.00	200.00
01-720-5214	Health Safety	250.00	250.00	199.99	250.00	214.95	250.00
01-720-5211	Field Supplies	550.00	813.28	609.96	400.00	256.70	400.00
01-720-5321	Equipment Repair	0.00	0.00	0.00	200.00	0.00	200.00
01-720-5324	Vehicle Repair & Maintenance	0.00	500.00	0.00	1,000.00	50.39	700.00
01-720-5325	Building Maintenance	600.00	600.00	95.00	1,200.00	4,097.89	4,100.00
01-720-5333	Cell Phone	0.00	159.78	159.78	1,200.00	1,085.04	1,200.00
01-720-5350	Gasoline	2,000.00	2,000.00	1,110.34	2,000.00	1,666.85	2,000.00
01-720-5360	Training	250.00	125.00	0.00	250.00	115.00	250.00
01-720-5368	Inspection Fees	150.00	130.00	130.00	150.00	130.00	150.00
01-720-5345	Miscellaneous Expense	0.00	0.00	248.00	0.00	0.00	0.00
01-720-5380	Uniforms	500.00	367.28	275.46	500.00	376.20	400.00
01-720-5387	Vehicle Insurance	800.00	601.72	601.72	615.00	600.16	615.00
	Total Operating Expense	18,196.15	17,911.42	12,303.13	20,605.68	20,581.65	22,890.30
01-720-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	18,196.15	17,911.42	12,303.13	20,605.68	20,581.65	22,890.30

FISCAL YEAR 2023-24

June 2023

	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	BUDGET 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
BEGINNING BALANCE	1,509,110.50	1,425,225.48	1,425,225.48	1,425,225.48	1,888,172.87	1,888,172.87
02-000-4700 Water & Sewer Sales	860,000.00	866,678.28	650,008.71	825,000.00	829,278.98	820,000.00
02-000-4710 Late Fees	15,000.00	16,355.60	12,266.70	14,000.00	16,704.34	12,000.00
02-000-4715 Service Connection Fees	5,000.00	5,520.00	4,140.00	10,000.00	11,665.00	3,500.00
02-000-4790 Other Income	25,000.00	26,857.01	20,142.76	25,000.00	32,920.79	12,000.00
02-000-4850 Interest	25,000.00	31,162.28	23,371.71	2,500.00	4,189.28	1,300.00
02-000-4927 Hurricane Harvey FEMA Reimburseme	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4931 Hurricane Laura FEMA Reimburseme	0.00	0.00	0.00	0.00	3,676.15	0.00
02-000-4932 Coronavirus Local FRF/ARPA	0.00	(33,599.96)	(33,599.96)	0.00	243,084.17	0.00
Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4890 Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING REVENUE	930,000.00	912,973.21	676,329.92	876,500.00	1,141,518.71	848,800.00
492 GRANTS						
02-000-4928 GLO #20-065-034-C113	0.00	948,455.89	598,044.13	948,455.89	2,891,211.51	3,091,944.00
02-000-4929 TxCDBG# 7220351	0.00	97,143.12	0.00	97,143.12	201,359.88	315,000.00
02-000-4910 Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4938 2017 Sewer Rehab - Trunk Line	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	0.00	1,045,599.01	598,044.13	1,045,599.01	2,332,408.45	3,406,944.00
TOTAL FUNDS AVAILABLE	2,439,110.50	3,383,797.70	2,699,599.53	3,347,324.49	5,362,100.03	6,143,916.87
EXPENDITURES RECAP						
OPERATING EXPENSE	787,415.53	767,056.10	570,028.23	732,460.12	712,165.48	742,278.86
BILLING	71,279.42	65,675.22	49,603.07	68,514.54	66,678.50	67,678.78
TOTAL OPERATING EXPENSES	858,694.95	832,731.32	619,631.30	800,974.66	778,843.98	809,957.64
Capital Outlay	14,200.00	14,000.00	0.00	15,101.76	28,709.18	28,900.76
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Other Funds	47,000.00	59,500.00	31,250.00	59,500.00	27,000.00	59,500.00
TOTAL NON OPERATING EXPENSE	61,200.00	73,500.00	31,250.00	74,601.76	48,959.18	83,900.76
TOTAL EXPENSES	919,894.95	906,231.32	650,881.30	875,576.42	827,803.16	893,858.40
Sewer Rehab - 7220361	0.00	20,000.00	11,000.00	97,143.12	217,859.88	315,000.00
GLO# 20-065-034-C113	0.00	948,455.89	598,044.13	948,455.89	2,891,211.51	3,091,944.00
TOTAL GRANT EXPENSES	0.00	968,455.89	609,044.13	1,045,599.01	3,109,071.39	3,406,944.00
NET GAIN (LOSS)	10,105.05	83,885.02	14,448.62	923.58	(462,947.39)	(45,058.40)
BALANCE	1,519,215.54	1,509,110.50	1,439,674.10	1,426,149.06	1,425,225.48	1,843,114.47
DEPRECIATION EXPENSE	198,000.00	198,000.00	148,500.00	198,000.00	198,100.00	227,085.00

TREATMENT & PRODUCTION OPERATIONS

June 2023

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	BUDGET 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
02-510-5101	Salaries	258,753.74	255,002.69	186,348.12	249,887.22	233,500.11	238,796.54
02-510-5110	Payroll Taxes-FICA	20,731.49	19,112.31	13,966.69	19,982.02	17,423.68	19,147.71
02-510-5120	Payroll Taxes-TEC	855.00	72.00	54.00	855.00	297.01	855.00
02-510-5130	Hospitalization Ins	64,026.20	64,005.80	48,004.35	61,943.24	54,219.25	56,453.53
02-510-5140	Retirement	51,368.03	45,155.69	33,866.77	47,009.99	44,518.91	46,317.43
02-510-5145	Employee Related Expense	400.00	200.00	0.00	400.00	176.00	400.00
02-510-5210	Office Supplies	400.00	400.00	308.38	400.00	284.42	300.00
02-510-5211	Field Supplies	1,500.00	2,000.00	1,889.15	1,500.00	2,098.31	2,100.00
02-510-5217	Janitorial Supplies	500.00	690.97	518.23	500.00	587.83	600.00
02-510-5213	Lab Supplies & Materials	2,000.00	1,500.00	426.67	2,000.00	2,245.41	2,250.00
02-510-5214	Health & Safety	2,000.00	2,000.00	627.63	2,000.00	1,994.86	2,000.00
02-510-5212	Computer Related Expense	300.00	300.00	174.40	300.00	252.34	300.00
02-510-5216	O&M Maintenance	1,500.00	3,500.00	3,348.01	1,500.00	3,434.87	3,500.00
02-510-5226	COVID-19 Expense	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5227	Coronavirus Local FRF/ARF	0.00	25,000.00	15,445.70	0.00	2,400.00	0.00
02-510-5231	Meters	5,000.00	8,054.88	6,041.16	5,000.00	2,914.13	5,000.00
02-510-5232	Chemicals-Water	23,500.00	20,287.33	15,215.50	23,500.00	20,155.62	23,500.00
02-510-5233	Small Tools & Equipment	3,000.00	5,877.81	4,408.36	5,000.00	1,817.04	1,825.00
02-510-5234	Sand, Cement, Fill	4,000.00	4,000.00	2,041.15	4,000.00	8,908.36	9,000.00
02-510-5235	Water & Sewer Line Repair	17,000.00	13,529.04	10,146.78	17,000.00	26,711.65	27,000.00
02-510-5236	Sludge Disposal	10,000.00	6,593.33	4,945.00	13,500.00	21,541.09	21,600.00
02-510-5237	Wastewater System Maint.	45,000.00	20,914.77	15,686.08	50,000.00	47,343.50	48,000.00
02-510-5238	Chemicals-Wastewater	10,000.00	9,756.24	7,317.18	9,000.00	9,705.95	10,000.00
02-510-5239	SSOI-I&I	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5309	Bank Fees	0.00	0.00	0.00	7,600.00	1,320.60	1,325.00
02-510-5310	Contract Labor	1,000.00	0.00	0.00	1,000.00	600.00	1,000.00
02-510-5316	Permit Fees	7,000.00	7,000.00	6,075.41	7,000.00	6,767.06	7,000.00
02-510-5319	Equipment Rental	1,000.00	500.00	0.00	1,000.00	173.08	475.00
02-510-5320	Water System Maint.	12,000.00	10,000.00	1,105.09	12,000.00	9,836.14	10,000.00
02-510-5322	Lark St. Water Tower	12,176.40	12,176.40	12,176.40	12,176.40	12,176.40	12,176.40
02-510-5324	Vehicle Maintenance	3,500.00	6,000.00	4,271.94	3,500.00	13,223.06	13,225.00
02-510-5329	Heavy Equipmnt Expense	2,500.00	1,500.00	1,013.99	2,500.00	636.02	2,500.00
02-510-5326	MLK Ground Strg Tank	9,954.56	8,656.14	8,656.14	8,656.14	8,656.14	8,656.14
02-510-5327	O&M Elevated Water Tank	10,300.11	10,300.11	10,300.11	10,300.11	10,300.11	10,300.11
02-510-5328	Generator Maint	5,000.00	16,500.00	12,915.04	5,000.00	2,177.49	5,000.00
02-510-5330	Natural Gas	3,000.00	3,474.45	2,605.84	2,000.00	1,788.68	2,000.00

TREATMENT & PRODUCTION OPERATIONS

June 2023

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	BUDGET 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
02-510-5331	Electricity	120,000.00	112,601.44	84,451.08	70,000.00	76,461.90	76,500.00
02-510-5332	Telephone	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5333	Pagers/Cell Phone	1,200.00	1,085.39	814.04	1,100.00	1,085.04	1,100.00
02-510-5345	Miscellaneous Expense	3,000.00	1,618.29	1,213.72	3,000.00	2,754.16	2,775.00
02-510-5247	Sewer Rehab-Trunk Line	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5248	GLO 20-065-034-C113	0.00	948,455.89	598,044.13	948,455.89	2,891,211.51	3,091,944.00
02-510-5249	TxCDBG #7220351	0.00	20,000.00	11,000.00	97,143.12	217,859.88	315,000.00
02-510-5350	Gasoline	8,000.00	7,511.29	5,633.47	8,000.00	8,610.34	8,625.00
02-510-5351	Diesel	1,500.00	1,000.00	590.88	1,500.00	1,260.87	1,275.00
02-510-5360	Training	2,100.00	3,000.00	2,523.25	2,100.00	1,738.75	1,750.00
02-510-5361	Dues & Subscriptions	500.00	500.00	180.00	900.00	381.00	385.00
02-510-5357	Storm Water Runoff Compli.	13,000.00	13,000.00	8,805.23	13,000.00	11,362.34	13,000.00
02-510-5380	Uniforms	1,900.00	1,951.76	1,463.82	1,900.00	1,877.80	1,900.00
02-510-5381	Chemical Analysis	10,000.00	11,714.67	8,786.00	10,000.00	10,859.47	10,875.00
02-510-5367	Bond Fees	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5384	Advertising	2,000.00	2,000.00	619.20	2,000.00	635.45	2,000.00
02-510-5386	Workers Compensation	5,200.00	2,936.41	2,936.41	4,000.00	3,734.75	7,695.00
02-510-5387	Vehicle Insurance	4,750.00	3,636.78	3,636.78	4,750.00	4,575.60	4,596.00
02-510-5375	Gen Liab & Mobile Equip In:	20,000.00	17,440.08	17,440.08	14,200.00	13,940.39	14,200.00
02-510-5353	Engineering Fees	5,000.00	3,000.00	1,035.00	8,000.00	2,702.50	3,000.00
02-510-5354	Engineering Fees SSOI	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		787,415.53	1,735,511.99	1,179,072.36	1,778,059.13	3,821,236.87	4,149,222.86
02-510-5399	Capital Lease Payments	0.00	0.00	0.00	15,101.76	0.00	101.76
02-510-5400	Capital Outlay	14,200.00	14,000.00	0.00	0.00	28,709.18	28,799.00
02-510-5404	Transfer to Capital Replace	27,000.00	27,000.00	20,250.00	27,000.00	27,000.00	27,000.00
02-510-5405	Transfer to Grants	0.00	32,500.00	11,000.00	32,500.00	0.00	32,500.00
02-510-5403	Transfer to General fund	20,000.00	0.00	0.00	0.00	0.00	0.00
02-510-5420	Unclaimed Property Expens	300.00	0.00	0.00	300.00	0.00	300.00
Total Department Expenses		848,915.53	1,809,011.99	1,210,322.36	1,852,960.89	3,876,946.05	4,237,923.62
02-510-5500	Depreciation	198,000.00	198,000.00	148,500.00	198,000.00	198,100.00	227,085.00
	Fund Expense	1,046,915.53	2,007,011.99	1,358,822.36	2,050,960.89	4,075,046.05	4,465,008.62

ACCOUNT #	ACCOUNT TITLE	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	BUDGET 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
02-511-5101	Salaries	29,504.45	25,945.20	21,055.12	25,945.20	26,656.74	26,660.46
02-511-5110	Payroll Taxes-fica	4,336.90	3,844.92	2,795.07	3,844.92	3,502.07	3,840.37
02-511-5120	Payroll Taxes-TEC	171.00	9.00	9.00	171.00	9.00	171.00
02-511-5130	Hospitalization Ins	11,201.20	12,404.45	9,303.34	14,387.80	12,941.88	13,172.27
02-511-5140	Retirement	10,745.87	9,068.15	6,801.11	9,045.62	9,389.32	9,389.68
02-511-5210	Office Supplies	1,500.00	750.00	38.33	1,200.00	566.37	600.00
02-511-5212	Computer Expenses	500.00	1,000.00	287.36	1,000.00	1,026.23	1,200.00
02-511-5215	Postage	4,000.00	3,600.00	3,290.00	3,600.00	3,565.00	3,600.00
02-511-5310	Contract Labor	0.00	0.00	0.00	0.00	0.00	0.00
02-511-5222	Utilities Bankcard Fee	120.00	120.00	90.00	120.00	120.00	120.00
02-511-5311	Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
02-511-5321	Equipment Repair & Maint	1,200.00	923.50	923.50	1,200.00	923.50	925.00
02-511-5390	Cash Over/Short	0.00	10.00	10.24	0.00	(21.61)	0.00
02-511-5393	Bad Debt Expense	3,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
	Total Operating Expense	71,279.42	65,675.22	49,603.07	68,514.54	66,678.50	67,678.78
02-511-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	71,279.42	65,675.22	49,603.07	68,514.54	66,678.50	67,678.78

GARBAGE FUND
REFUSE COLLECTION
FISCAL YEAR 2023-24

June 2023

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	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	BUDGET 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
BEGINNING BALANCE	634,581.49	533,905.32	533,905.32	533,905.32	490,888.79	490,888.79
<u>Revenues:</u>						
03-000-4720 Garbage Collection Fees	561,826.25	563,359.65	422,519.74	561,826.25	529,787.63	530,024.76
03-000-4300 Franchise Fees-Roll Offs	0.00	0.00	0.00	1,250.00	407.95	2,500.00
03-000-4730 Brush/Limb Fees	5,000.00	6,072.16	4,554.12	5,000.00	6,956.00	1,000.00
03-000-4735 Bulk Items Fees	1,500.00	1,500.00	1,125.00	1,500.00	1,860.00	0.00
03-000-4736 Temporary Dumpster Fees	25,000.00	41,059.17	30,794.38	8,500.00	14,309.24	0.00
03-000-4790 Miscellaneous Income	150.00	171.44	128.58	150.00	158.47	150.00
03-000-4850 Interest	7,500.00	8,564.91	6,423.68	2,000.00	2,873.10	1,100.00
Total Operating Revenues	600,976.25	620,727.33	465,545.50	580,226.25	556,352.39	534,774.76
03-000-4927 Hurricane Harvey Reimb	0.00	0.00	0.00	0.00	0.00	0.00
Disaster Recovery Funds	0.00					
Total Revenues	600,976.25	620,727.33	465,545.50	580,226.25	556,352.39	534,774.76
610 Expenses:						
03-610-5101 Salaries	45,192.58	45,095.88	32,954.68	43,827.80	43,935.16	43,942.80
03-610-5110 Payroll Taxes FICA	3,457.23	3,437.30	2,511.87	3,352.83	3,348.81	3,373.24
03-610-5120 Payroll Taxes-TEC	171.00	9.00	9.00	171.00	9.00	171.00
03-610-5130 Hospitalization/Dental/Life	10,883.86	10,533.12	7,899.84	10,533.22	9,424.32	9,654.53
03-610-5140 Retirement	8,566.25	7,705.71	5,779.28	7,887.91	8,085.46	8,099.23
03-610-5145 Employee Related Expense	0.00	0.00	0.00	0.00	0.00	0.00
03-610-5210 Office Supplies	250.00	200.00	34.25	400.00	169.67	400.00
03-610-5212 Computer Related Expense	1,000.00	1,000.00	522.73	1,000.00	1,081.63	1,100.00
03-610-5309 Bank Fees	0.00	0.00	0.00	6,000.00	904.16	905.00
03-610-5311 Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
03-610-5321 Equipment Repair & Maint.	0.00	0.00	0.00	150.00	0.00	150.00
03-610-5336 Hazardous Waste Expense	0.00	0.00	0.00	0.00	0.00	0.00
03-610-5337 Garbage Collectio/Disposal Expense	301,408.80	279,570.16	209,677.62	301,408.80	284,551.37	298,007.16
03-610-5338 Brush/Limb Collection Disposal Expense	0.00	0.00	0.00	5,000.00	0.00	3,795.00
03-610-5393 Bad Debt Expense	2,500.00	2,500.00	0.00	2,500.00	1,826.28	2,500.00
Total Operating Expense	378,429.73	355,051.16	264,389.27	387,231.56	358,335.86	377,097.96
03-610-5400 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
03-610-5403 Transfer To General Fund	165,000.00	165,000.00	123,750.00	165,000.00	155,000.00	155,000.00
Total Expenses	543,429.73	520,051.16	388,139.27	552,231.56	513,335.86	532,097.96
Net Gain (Loss)	57,546.52	100,676.17	77,406.23	27,994.69	43,016.53	2,676.80
ENDING CASH BALANCE	692,128.01	634,581.49	611,311.55	561,900.01	533,905.32	493,565.59

DEBT SERVICE

June 2023

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	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
BEGINNING BALANCE	2,387.64	10,251.72	10,251.72	10,251.72	3,906.50	3,906.50
<u>Revenues:</u>						
Current I & S Taxes	86,357.98	66,246.92	62,621.88	66,246.92	88,708.56	84,275.82
Penalty & Interest - I&S	1,000.00	1,000.00	785.57	2,000.00	2,892.72	1,000.00
Interest Income	25.00	90.00	79.95	25.00	29.76	10.00
Revenues	87,382.98	67,336.92	63,487.40	68,271.92	91,631.04	85,285.82
<u>Interfund Obligation</u>						
Funds to be used from beg. Bal.	2,000.00	7,000.00	7,000.00	7,000.00		
Transfer From Other Funds	0.00	12,000.00	10,500.00	12,000.00	0.00	0.00
TOTAL Revenues	89,382.98	86,336.92	80,987.40	87,271.92	91,631.04	85,285.82
<u>Expenses:</u>						
Series 2013 Refunding COs						
Principal	71,380.00	67,230.00	67,230.00	67,230.00	63,080.00	63,080.00
Interest	17,593.84	19,971.00	10,562.00	19,971.00	22,205.82	22,205.82
Total Expenses	88,973.84	87,201.00	77,792.00	87,201.00	85,285.82	85,285.82
Ending Balance	796.78	2,387.64	6,447.12	3,322.64	10,251.72	3,906.50
Net Gain (Loss)	(1,590.86)	(7,864.08)	(3,804.60)	(6,929.08)	6,345.22	0.00

DEBT SERVICE
Water/Sewer
FISCAL YEAR 2023-2024

JUNE 2023

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	ADOPTED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
BEGINNING I&S BALANCE	75,441.30	75,707.19	75,707.19	75,707.19	93,412.70	93,412.70
Interfund Obligation						
I&S Funds	57,039.00	56,665.89	51,390.74	56,665.89	56,227.62	56,227.62
Water/Sewer Funds	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Sources of Funds	72,039.00	71,665.89	66,390.74	71,665.89	71,227.62	71,227.62
Expenses:						
Series 2013 Refunding COs						
Principal	14,620.00	13,770.00	13,770.00	13,770.00	12,920.00	12,920.00
Interest	3,603.56	4,090.45	2,163.30	4,090.45	4,548.18	4,548.18
Total	18,223.56	17,860.45	15,933.30	17,860.45	17,468.18	17,468.18
Series 2014 COs-Whippoorwill						
Principal	28,000.00	27,000.00	27,000.00	27,000.00	26,000.00	26,000.00
Interest	6,192.00	7,182.00	3,834.00	7,182.00	8,136.00	8,136.00
Total	34,192.00	34,182.00	30,834.00	34,182.00	34,136.00	34,136.00
Case Backhoe						
Principal	19,132.16	18,653.17	18,653.17	18,653.17	18,186.18	18,186.18
Interest	491.28	970.27	970.27	970.27	1,437.26	1,437.26
Total	19,623.44	19,623.44	19,623.44	19,623.44	19,623.44	19,623.44
Total Expenses	72,039.00	71,665.89	66,390.74	71,665.89	71,227.62	71,227.62