

CITY OF PINEHURST PROPOSED 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 consider the budget as follows:

FOR: Troy Pierce, Greg Willis, J. Michael Shahan, Joey Vance

AGAINST: None

PRESENT AND NOT VOTING: Sarah McClendon

ABSENT: Cynthia Adams

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

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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
				3,638,378
				Total Budget Excluding Grants

	PROPOSED 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

GENERAL FUND REVENUES

FISCAL YEAR 2023-24	PROPOSED 2023-2024	PROJECTED 2022-2023	JUNE 2023 YTD 2022-2023	BUDGET 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Property Taxes - M&O	785,626.24	747,965.96	703,637.41	747,965.96	712,513.61	689,786.76
Penalty & Interest - M&O	9,000.00	10,359.28	7,769.46	18,000.00	25,990.26	9,000.00
Rendition Penalty	150.00	150.00	10.22	1,500.00	1,675.67	1,250.00
Sales Tax	665,000.00	664,226.17	498,169.63	655,000.00	659,894.71	675,000.00
Franchise Tax	115,000.00	115,000.00	61,342.25	135,000.00	115,484.23	145,000.00
Licenses & Permits	30,000.00	29,920.33	22,440.25	25,000.00	22,906.81	25,000.00
Court Fines	120,000.00	118,629.99	88,972.49	110,000.00	107,523.66	125,000.00
Impounding Fees	0.00	0.00	0.00	0.00	115.00	0.00
State PD Training Income	850.00	859.81	859.81	850.00	854.25	980.00
Law Enforcement Grant Fund	1,500.00	447.50	447.50	1,500.00	30,549.70	15,000.00
Narcotic Seizures	0.00	0.00	0.00	0.00	0.00	0.00
Opioid Abatement Trust Fund	0.00	10,256.27	10,256.27	0.00		
Interest	25,000.00	30,000.00	24,804.66	3,000.00	9,002.68	1,200.00
Picnic Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Misc Income	25,000.00	30,000.00	28,895.33	10,000.00	8,540.78	15,000.00
Gain on Sale of Assets	0.00	0.00	0.00	10,000.00	29,200.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00
Donations to Animal Shelter	0.00	727.64	727.64	0.00		
Fire Dept Grant	0.00	0.00	0.00	0.00	0.00	0.00
Hurricane Harvey FEMA Rein	0.00	0.00	0.00	0.00	0.00	0.00
TxCDBG 20-065-034-C113	0.00	149,924.06	18,030.13	149,924.06	2,409,126.02	2,373,842.15
Hurricane Laura FEMA Reimk	0.00	0.00	0.00	0.00	8,577.67	0.00
Coronavirus Local FRF/ARPA	0.00	33,599.96	33,599.96	0.00	2,696.00	0.00
Disaster Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	1,777,126.24	1,942,066.97	1,499,963.01	1,867,740.02	4,144,651.05	4,076,058.91
Transfer from Refuse	165,000.00	165,000.00	123,750.00	165,000.00	155,000.00	155,000.00
Transfer from W&S	20,000.00	0.00	0.00	0.00	0.00	0.00
Transfer from Capital Fund	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
Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	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 TITLE	PROPOSED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Salaries	77,382.50	72,858.28	53,242.59	75,282.50	57,457.07	59,733.98
Payroll Taxes - FICA	5,919.76	5,573.62	4,073.03	5,759.11	4,395.40	4,569.65
Payroll Taxes - TEC	171.00	9.00	9.00	171.00	9.00	171.00
Hospitalization/Dental/Life Ins	184.80	184.80	138.60	15,647.68	175.20	175.20
Retirement	14,667.85	12,148.33	9,111.25	13,548.97	10,811.85	11,053.77
Office Supplies	100.00	50.93	38.20	100.00	9.27	100.00
Equipment Repair & Maint.	0.00	0.00	0.00	200.00	27.84	200.00
Cell Phone	0.00	82.89	82.89	600.00	543.52	600.00
Gasoline	0.00	0.00	0.00	0.00	1,435.26	1,500.00
Training	0.00	0.00	0.00	0.00	0.00	240.00
Dues/Subscriptions	0.00	0.00	0.00	200.00	0.00	200.00
Vehicle Insurance	0.00	0.00	0.00	0.00	885.43	1,000.00
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
Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	450.88
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 TITLE	PROPOSED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Salaries	68,987.12	68,673.40	51,505.05	66,974.00	68,243.67	68,307.04
Payroll Taxes - FICA	5,277.51	5,322.86	3,889.78	5,123.51	5,153.49	5,154.19
Payroll Taxes - TEC	171.00	9.00	9.00	171.00	9.00	171.00
Hospitalization/Dental/Life Ins	10,883.86	10,533.12	7,899.84	10,533.22	9,424.32	9,654.53
Retirement	13,076.51	12,055.89	9,041.92	12,053.65	12,580.65	12,613.01
Office Supplies	300.00	272.23	204.17	300.00	113.68	300.00
Computer related expense	2,500.00	2,404.77	1,803.58	2,500.00	1,795.28	2,500.00
Equipment Repair & Maint.	0.00	0.00	0.00	250.00	0.00	0.00
Cell Phone	600.00	542.35	406.76	600.00	542.52	600.00
Training	500.00	0.00	0.00	500.00	268.00	350.00
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
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 TITLE	PROPOSED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Salaries	11,332.80	11,332.80	8,499.60	11,332.80	11,332.80	11,332.80
Payroll Taxes - FICA	866.96	866.88	650.16	866.96	866.88	866.96
Payroll Taxes - TEC	171.00	9.00	8.99	171.00	99.00	171.00
Hospitalization/Dental/Life Ins	21,386.38	20,669.76	15,502.32	20,669.74	18,663.12	18,669.45
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Extral Legal Fees	1,250.00	1,250.00	0.00	1,250.00	750.00	1,075.00
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 TITLE	PROPOSED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Salary-Judge	7,598.40	5,458.85	3,989.16	7,598.40	7,044.35	7,598.40
Salary-Court Clerk	27,187.06	24,411.19	17,838.95	24,315.20	24,256.78	24,315.46
Payroll Tax - FICA	581.28	417.56	305.14	581.28	538.86	581.28
Payroll Tax - TEC	171.00	9.00	5.50	171.00	103.73	171.00
Office Supplies	750.00	539.81	404.86	750.00	411.74	1,000.00
Extra Fees-Legal	1,500.00	1,500.00	350.00	1,500.00	0.00	1,500.00
Computer Related Expense	250.00	113.33	85.00	250.00	3,105.00	3,355.00
Warrant Collection Expense	0.00	13,605.69	10,204.27	0.00	12,063.40	0.00
Equipment Repairs and Maint	4,000.00	0.00	0.00	5,000.00	3,000.00	6,000.00
Training	3,000.00	2,910.37	2,182.78	3,000.00	707.36	4,000.00
Dues, Subs., & Membership	200.00	0.00	0.00	200.00	75.00	200.00
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
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 TITLE	PROPOSED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Office Supplies	200.00	1,455.36	1,091.52	200.00	0.00	275.00
Fire House Program	1,500.00	1,931.22	1,931.22	700.00	636.55	650.00
Computer Related Expense	500.00	122.59	91.94	700.00	59.81	750.00
Field Supplies	2,000.00	6,509.27	4,881.95	1,000.00	146.54	1,000.00
Fees-Fire Runs	6,000.00	6,000.00	4,500.00	6,000.00	6,000.00	6,000.00
Equipment Repair	3,500.00	1,482.27	1,111.70	3,500.00	2,629.84	2,650.00
Vehicle Repair & Maint	12,000.00	10,133.16	7,599.87	12,000.00	13,073.67	20,000.00
Building Maintenance	2,000.00	2,000.00	0.00	2,000.00	0.00	1,000.00
Generator Maintenance	0.00	26.90	26.90	0.00	0.00	0.00
Natural Gas	600.00	753.91	565.43	600.00	571.09	650.00
Gasoline	2,000.00	788.75	591.56	2,000.00	1,303.76	1,310.00
Diesel	1,500.00	1,216.12	912.09	1,500.00	1,497.18	1,500.00
Training	1,500.00	1,500.00	0.00	3,000.00	877.93	2,500.00
Dues & Subscriptions	1,000.00	1,200.00	0.00	1,200.00	0.00	1,000.00
Miscellaneous Expense	2,500.00	2,635.65	1,976.74	2,500.00	2,780.69	2,800.00
Workers Compensation	2,690.00	2,048.15	2,048.15	2,200.00	2,012.44	2,200.00
Vehicle Insurance	4,400.00	3,925.88	3,925.88	4,000.00	3,875.26	4,000.00
Fire Prevention Program	1,500.00	2,000.00	0.00	2,500.00	0.00	1,040.00
Contract Dispatch Services	10,000.00	10,000.00	10,000.00	14,100.00	14,100.00	14,100.00
Dispatch Texting Services	1,000.00	810.00	810.00	1,000.00	810.00	910.00
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
Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00
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

**CITY INSPECTOR
CODE ENFORCEMENT**

June 2023

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ACCOUNT TITLE	PROPOSED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Salaries	61,133.47	62,021.02	45,323.05	49,761.60	59,791.62	59,810.92
Payroll Tax - FICA	4,676.71	4,638.97	3,390.02	3,806.76	4,502.71	4,505.29
Payroll Tax - TEC	171.00	9.00	9.00	171.00	9.00	171.00
Hospitalization/Dental/Life Ins	20,629.60	18,089.56	13,567.17	14,387.80	13,559.07	14,230.07
Retirement	11,587.85	12,025.40	9,019.05	8,955.84	11,618.86	11,620.09
Office Supplies	100.00	336.93	252.70	100.00	19.30	100.00
Computer Related Expense	350.00	424.83	318.62	225.00	347.85	500.00
Contract Labor	0.00	2,160.00	1,160.00	0.00		
Equipment Repairs & Maint.	750.00	725.00	725.00	750.00	725.00	725.00
Vehicle Repair/Maintenance	0.00	0.00	0.00	250.00	0.00	250.00
Cell Phones	600.00	542.35	406.76	600.00	546.70	600.00
Gasoline	1,500.00	1,343.97	1,007.98	1,500.00	1,989.44	2,000.00
Training	2,000.00	666.67	500.00	2,500.00	1,530.86	3,500.00
Dues & Subscriptions	1,800.00	273.33	205.00	400.00	245.00	500.00
Uniforms	500.00	453.21	339.91	350.00	264.47	350.00
Vehicle Insurance	1,100.00	819.28	819.28	1,000.00	885.44	1,000.00
Property Maint. Enforcement	1,000.00	1,000.00	0.00	8,000.00	9,844.42	9,850.00
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
Capital Lease Payments	0.00	0.00	0.00	7,550.88	0.00	7,550.88
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 TITLE	PROPOSED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Salary	50,481.85	49,550.46	36,209.95	48,466.60	47,831.64	47,884.08
Payroll Taxes - FICA	3,861.86	3,702.37	2,705.58	3,707.69	3,574.15	3,624.88
Payroll Taxes - TEC	171.00	9.00	9.00	171.00	9.00	171.00
Hospitalization/Dental/Life Ins	11,201.20	10,841.16	8,130.87	10,841.32	9,717.96	9,729.53
Retirement	9,568.83	8,471.32	6,353.49	8,722.78	8,795.63	8,818.42
Office Supplies	100.00	112.64	84.48	100.00	19.94	100.00
Health & Safety	250.00	250.00	100.00	250.00	109.99	250.00
Small Tools & Equipment	1,000.00	900.00	285.21	1,800.00	771.06	1,325.00
Equipment Rental	250.00	0.00	0.00	250.00	0.00	250.00
Cell Phone	0.00	79.89	79.89	600.00	542.52	600.00
Training	0.00	0.00	0.00	0.00	0.00	0.00
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
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 TITLE	PROPOSED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Hospitalization Ins	960.00	960.00	720.00	0.00		
Employee Related Expense	1,000.00	1,153.33	865.00	700.00	375.00	700.00
Office Supplies	2,000.00	2,078.51	1,558.88	2,000.00	2,049.05	2,050.00
Postage	4,000.00	3,600.00	1,017.00	3,600.00	2,940.97	3,000.00
Coronavirus Local FRF/ARPA	0.00	33,599.96	33,599.96	0.00	2,696.00	0.00
Small Equipment	0.00	0.00	0.00	250.00	0.00	250.00
Bank Fees	0.00	0.00	0.00	6,400.00	1,284.51	1,300.00
Audit Fees	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Mayor Allowance	1,560.00	1,560.00	1,170.00	1,560.00	1,040.00	1,800.00
Council Allowance	1,800.00	1,800.00	1,020.00	1,800.00	1,430.00	1,560.00
Equipment Rental	3,000.00	2,877.55	2,158.16	2,500.00	2,578.11	2,600.00
Janitorial Supplies	1,600.00	1,478.92	1,109.19	1,700.00	1,393.11	1,700.00
Building Maintenance	5,000.00	3,271.81	2,453.86	5,000.00	1,891.79	2,770.00
COVID-19 Expense	0.00	0.00	0.00	0.00	0.00	0.00
Gas-Entex	1,600.00	1,451.36	1,088.52	1,000.00	784.91	1,000.00
Electricity	18,000.00	17,095.97	12,821.98	16,000.00	17,993.56	18,000.00
Telephone	8,500.00	8,309.77	6,232.33	8,500.00	8,344.12	8,500.00
Miscellaneous Expense	5,500.00	5,073.67	3,805.25	6,000.00	4,572.87	6,000.00
Holiday Market Expense	0.00	0.00	0.00	0.00	631.91	650.00
Memberships/Dues/Subs.	3,000.00	3,603.64	2,702.73	2,500.00	2,432.58	2,500.00
Meetings and Conferences	200.00	79.88	59.91	500.00	284.17	500.00
Property Tax Collection Fees	350.00	321.40	321.40	250.00	244.50	250.00
Building Maintenance Contract	6,500.00	6,149.33	4,612.00	6,500.00	6,046.00	6,500.00
Election Expense	5,000.00	0.00	0.00	5,000.00	4,160.71	5,000.00
Orange County Appraisal Dist	12,840.00	13,000.00	9,466.20	13,000.00	12,320.00	12,323.00
Advertising	3,000.00	1,500.00	205.50	3,000.00	926.37	1,000.00
Workers Compensation Ins	8,384.00	5,413.79	5,413.79	8,000.00	7,318.87	7,500.00
Insurance-General & Liability	15,143.00	12,829.18	12,829.18	13,520.00	11,753.25	12,052.00
Employee Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Notary Fees	142.00	142.00	71.00	142.00	71.00	142.00
Economic Development	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00
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
Transfer to Capital Replacement	60,000.00	44,000.00	29,000.00	12,000.00	12,000.00	12,000.00
Transfer to Debt Service	0.00	12,000.00	10,500.00	12,000.00	0.00	0.00
Flood Mitigation Assistance	0.00	0.00	0.00	0.00	0.00	0.00
Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00
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 TITLE	PROPOSED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Salaries-Dispatchers	99,983.14	122,740.29	89,694.83	93,426.20	92,315.01	94,310.88
Salaries-Police Officers	462,276.90	395,235.76	288,826.13	430,865.58	407,430.80	422,455.56
Salaries-Extra Police	11,520.00	8,429.47	6,160.00	11,520.00	2,920.00	11,520.00
Salaries- Drug Interdiction	0.00	0.00	0.00	0.00	0.00	0.00
Salaries-Extra Dispatchers	0.00	0.00	0.00	380.00	0.00	380.00
Payroll Taxes-FICA	43,442.82	38,164.09	27,889.14	40,865.67	36,367.08	40,175.23
Payroll Taxes-TEC	1,710.00	125.00	96.03	1,710.00	344.55	1,710.00
Hospitalization/Dental/Life Ins	104,661.98	87,883.21	65,912.41	109,091.54	91,294.56	92,837.50
Retirement	106,197.29	87,595.33	65,696.50	93,999.46	92,087.84	95,072.48
Uniforms	3,800.00	4,095.00	3,071.25	3,000.00	3,643.20	3,650.00
Office Supplies	2,500.00	4,010.07	3,007.55	2,000.00	897.60	2,000.00
Cell Phones	3,000.00	2,924.77	2,193.58	4,000.00	3,757.64	4,000.00
Computer Related Expense	1,500.00	1,500.00	226.26	1,500.00	2,410.09	2,425.00
Field Supplies	3,000.00	1,500.00	94.98	3,000.00	1,353.35	3,000.00
Office Equipment & Repair	500.00	500.00	179.00	1,500.00	205.00	500.00
Radio Repairs	500.00	125.00	0.00	500.00	0.00	500.00
LESO Equipment Repair	0.00	1,000.00	0.00	2,000.00	0.00	500.00
Vehicle Repair & Maintenance	6,000.00	25,000.00	17,031.19	6,000.00	5,113.78	5,500.00
Generator Maintenance	0.00	2,000.00	1,000.25	2,000.00	897.75	2,000.00
State Funded Training Expen:	1,000.00	1,000.00	0.00	1,000.00	1,438.40	1,450.00
PD Grant Expense	885.00	885.00	0.00	885.00	15,116.58	15,344.30
Gasoline	17,500.00	16,648.96	12,486.72	17,500.00	18,591.46	18,600.00
Diesel	1,000.00	500.00	0.00	1,000.00	0.00	1,000.00
Training/Meetings	1,500.00	1,500.00	365.00	1,500.00	1,579.33	1,600.00
Dues & Subscriptions	3,000.00	3,000.00	2,700.00	3,000.00	3,131.00	3,150.00
Jail Expense	7,500.00	4,453.33	3,340.00	7,500.00	4,620.00	5,000.00
Contract Dispatch Service	15,000.00	15,000.00	11,250.00	15,000.00	15,000.00	15,000.00
Computer Program Maintenan	4,200.00	4,049.37	4,049.37	3,900.00	3,820.16	3,825.00
Workers compensation Ins	12,200.00	10,468.51	10,468.51	10,000.00	9,217.88	11,000.00
Police Cars - Principal	0.00	0.00	0.00	0.00	5,311.83	5,328.20
Interest Expense	0.00	0.00	0.00	0.00	85.03	93.27
Vehicle Ins	12,200.00	7,208.88	7,208.88	11,282.00	9,132.14	11,282.00
Law Officers Liability Ins	5,968.00	5,310.62	5,310.62	5,425.00	5,421.36	5,532.00
800MHZ Radio System Lease	3,200.00	2,313.34	2,313.34	3,200.00	2,587.27	3,200.00
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
Capital Outlay	0.00	108,523.75	108,523.75	0.00	0.00	0.00
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 TITLE	PROPOSED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Salaries	95,496.31	97,929.27	71,563.70	94,046.10	93,605.98	94,290.66
Payroll Tax - FICA	7,305.47	7,042.39	5,146.36	7,194.53	6,757.78	7,213.24
Payroll Tax - TEC	342.00	18.00	18.00	342.00	18.00	342.00
Hospitalization/Dental/Life Ins	27,065.18	26,180.76	19,635.57	26,180.90	23,511.72	23,724.88
Retirement	18,101.33	16,757.96	12,568.47	16,925.95	17,213.71	17,448.49
Office Supplies	200.00	140.59	105.44	200.00	146.24	200.00
Weed Control	1,350.00	1,350.00	0.00	1,350.00	520.00	600.00
Janitorial Supplies	200.00	180.00	19.97	200.00	160.56	200.00
Field Supplies	400.00	400.00	46.90	400.00	167.92	400.00
Health & Safety	500.00	500.00	300.00	500.00	187.75	500.00
Asphalt - Tack Oil - Street Ma	2,500.00	2,500.00	2,104.51	2,500.00	0.00	4,125.00
Limestone, Sand	4,000.00	4,000.00	3,554.35	4,000.00	6,647.92	6,650.00
Small Tools & Equipment	250.00	250.00	119.94	250.00	72.90	250.00
Signs	2,500.00	3,000.00	2,258.65	3,000.00	1,418.80	2,000.00
Street Paving	6,000.00	50.29	50.29	8,000.00	8,496.25	10,000.00
Parks Maintenance	500.00	2,000.00	111.21	2,000.00	71.77	2,000.00
Easement/Drainage, Debris E	0.00	325.28	325.28	0.00		
TxCDBG 20-065-034-C113	0.00	149,924.06	18,030.13	149,924.06	2,409,126.02	2,373,842.15
Rescue Vehicles Repair & Ma	2,000.00	0.00	0.00	0.00	0.00	0.00
Electricity-Street Lights	17,500.00	16,643.24	12,482.43	16,800.00	16,136.05	16,800.00
Equipment Rental	0.00	0.00	0.00	500.00	0.00	500.00
Equipment Repair & Maint	2,500.00	1,831.37	1,373.53	5,000.00	2,318.27	5,000.00
Vehicle Repair & Maintenance	7,000.00	8,537.71	6,403.28	7,000.00	2,275.85	10,000.00
Building Maintenance	500.00	197.25	147.94	500.00	37.20	500.00
Cell Phones/Pagers	0.00	0.00	0.00	0.00	0.00	0.00
Gasoline	3,000.00	3,058.83	2,294.12	4,000.00	3,920.74	3,925.00
Diesel	5,000.00	3,787.41	2,840.56	4,000.00	2,395.27	3,500.00
Training	0.00	0.00	0.00	0.00	0.00	0.00
Uniforms	1,000.00	736.84	552.63	1,000.00	752.40	850.00
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
Capital Lease Payments	85,500.00	0.00	0.00	7,550.88	0.00	7,550.88
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 TITLE	PROPOSED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	ADOPTED 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Salaries	12,246.15	11,939.36	8,724.92	11,915.68	11,695.31	11,700.30
Payroll Tax - FICA	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Tax - TEC	0.00	0.00	0.00	0.00	0.00	0.00
Hospitalization/Dental/Life Ins	0.00	0.00	0.00	0.00	0.00	0.00
Retirement	0.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	75.00	75.00	0.00	150.00	9.27	150.00
Computer Related Expense	75.00	0.00	0.00	75.00	0.00	75.00
Animal Food	500.00	250.00	103.96	500.00	248.89	500.00
Drugs	200.00	100.00	44.00	200.00	35.00	200.00
Health Safety	250.00	250.00	199.99	250.00	214.95	250.00
Field Supplies	550.00	813.28	609.96	400.00	256.70	400.00
Equipment Repair	0.00	0.00	0.00	200.00	0.00	200.00
Vehicle Repair & Maintenance	0.00	500.00	0.00	1,000.00	50.39	700.00
Building Maintenance	600.00	600.00	95.00	1,200.00	4,097.89	4,100.00
Cell Phone	0.00	159.78	159.78	1,200.00	1,085.04	1,200.00
Gasoline	2,000.00	2,000.00	1,110.34	2,000.00	1,666.85	2,000.00
Training	250.00	125.00	0.00	250.00	115.00	250.00
Inspection Fees	150.00	130.00	130.00	150.00	130.00	150.00
Miscellaneous Expense	0.00	0.00	248.00	0.00	0.00	0.00
Uniforms	500.00	367.28	275.46	500.00	376.20	400.00
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
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

WATER AND SEWER FUND RECAP
FISCAL YEAR 2023-24

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	PROPOSED 2022-2023	PROJECTED 2022-2023	June 2023 YTD 2022-2023	BUDGET 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
BEGINNING BALANCE	2,269,273.44	2,185,388.42	2,185,388.42	2,185,388.42	1,888,172.87	1,888,172.87
Water & Sewer Sales	860,000.00	866,678.28	650,008.71	825,000.00	829,278.98	820,000.00
Late Fees	15,000.00	16,355.60	12,266.70	14,000.00	16,704.34	12,000.00
Service Connection Fees	5,000.00	5,520.00	4,140.00	10,000.00	11,665.00	3,500.00
Other Income	25,000.00	26,857.01	20,142.76	25,000.00	32,920.79	12,000.00
Interest	25,000.00	31,162.28	23,371.71	2,500.00	4,189.28	1,300.00
Hurricane Harvey FEMA Reimbursen	0.00	0.00	0.00	0.00	0.00	0.00
Hurricane Laura FEMA Reimburseme	0.00	0.00	0.00	0.00	3,676.15	0.00
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
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
GRANTS						
GLO #20-065-034-C113	0.00	948,455.89	598,044.13	948,455.89	2,891,211.51	3,091,944.00
TxCDBG# 7220351	0.00	97,143.12	0.00	97,143.12	201,359.88	315,000.00
Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00
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	3,092,571.39	3,406,944.00
TOTAL FUNDS AVAILABLE	3,199,273.44	4,143,960.64	3,459,762.47	4,107,487.43	6,122,262.97	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	297,215.55	(45,058.40)
BALANCE	2,279,378.48	2,269,273.44	2,199,837.04	2,186,312.00	2,185,388.42	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 TITLE	PROPOSED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	BUDGET 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Salaries	258,753.74	255,002.69	186,348.12	249,887.22	233,500.11	238,796.54
Payroll Taxes-FICA	20,731.49	19,112.31	13,966.69	19,982.02	17,423.68	19,147.71
Payroll Taxes-TEC	855.00	72.00	54.00	855.00	297.01	855.00
Hospitalization Ins	64,026.20	64,005.80	48,004.35	61,943.24	54,219.25	56,453.53
Retirement	51,368.03	45,155.69	33,866.77	47,009.99	44,518.91	46,317.43
Employee Related Expense	400.00	200.00	0.00	400.00	176.00	400.00
Office Supplies	400.00	400.00	308.38	400.00	284.42	300.00
Field Supplies	1,500.00	2,000.00	1,889.15	1,500.00	2,098.31	2,100.00
Janitorial Supplies	500.00	690.97	518.23	500.00	587.83	600.00
Lab Supplies & Materials	2,000.00	1,500.00	426.67	2,000.00	2,245.41	2,250.00
Health & Safety	2,000.00	2,000.00	627.63	2,000.00	1,994.86	2,000.00
Computer Related Expense	300.00	300.00	174.40	300.00	252.34	300.00
O&M Maintenance	1,500.00	3,500.00	3,348.01	1,500.00	3,434.87	3,500.00
COVID-19 Expense	0.00	0.00	0.00	0.00	0.00	0.00
Coronavirus Local FRF/ARF	0.00	25,000.00	15,445.70	0.00	2,400.00	0.00
Meters	5,000.00	8,054.88	6,041.16	5,000.00	2,914.13	5,000.00
Chemicals-Water	23,500.00	20,287.33	15,215.50	23,500.00	20,155.62	23,500.00
Small Tools & Equipment	3,000.00	5,877.81	4,408.36	5,000.00	1,817.04	1,825.00
Sand, Cement, Fill	4,000.00	4,000.00	2,041.15	4,000.00	8,908.36	9,000.00
Water & Sewer Line Repair	17,000.00	13,529.04	10,146.78	17,000.00	26,711.65	27,000.00
Sludge Disposal	10,000.00	6,593.33	4,945.00	13,500.00	21,541.09	21,600.00
Wastewater System Maint.	45,000.00	20,914.77	15,686.08	50,000.00	47,343.50	48,000.00
Chemicals-Wastewater	10,000.00	9,756.24	7,317.18	9,000.00	9,705.95	10,000.00
SSOI-I&I	0.00	0.00	0.00	0.00	0.00	0.00
Bank Fees	0.00	0.00	0.00	7,600.00	1,320.60	1,325.00
Contract Labor	1,000.00	0.00	0.00	1,000.00	600.00	1,000.00
Permit Fees	7,000.00	7,000.00	6,075.41	7,000.00	6,767.06	7,000.00
Equipment Rental	1,000.00	500.00	0.00	1,000.00	173.08	475.00
Water System Maint.	12,000.00	10,000.00	1,105.09	12,000.00	9,836.14	10,000.00
Lark St. Water Tower	12,176.40	12,176.40	12,176.40	12,176.40	12,176.40	12,176.40
Vehicle Maintenance	3,500.00	6,000.00	4,271.94	3,500.00	13,223.06	13,225.00
Heavy Equipmnt Expense	2,500.00	1,500.00	1,013.99	2,500.00	636.02	2,500.00
MLK Ground Strg Tank	9,954.56	8,656.14	8,656.14	8,656.14	8,656.14	8,656.14
O&M Elevated Water Tank	10,300.11	10,300.11	10,300.11	10,300.11	10,300.11	10,300.11
Generator Maint	5,000.00	16,500.00	12,915.04	5,000.00	2,177.49	5,000.00
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 TITLE	PROPOSED 2023-2024	PROJECTED 2022-2023	YTD 2022-2023	BUDGET 2022-2023	ACTUAL 2021-2022	BUDGET 2021-2022
Electricity	120,000.00	112,601.44	84,451.08	70,000.00	76,461.90	76,500.00
Telephone	0.00	0.00	0.00	0.00	0.00	0.00
Pagers/Cell Phone	1,200.00	1,085.39	814.04	1,100.00	1,085.04	1,100.00
Miscellaneous Expense	3,000.00	1,618.29	1,213.72	3,000.00	2,754.16	2,775.00
Sewer Rehab-Trunk Line	0.00	0.00	0.00	0.00	0.00	0.00
GLO 20-065-034-C113	0.00	948,455.89	598,044.13	948,455.89	2,891,211.51	3,091,944.00
TxCDBG #7220351	0.00	20,000.00	11,000.00	97,143.12	217,859.88	315,000.00
Gasoline	8,000.00	7,511.29	5,633.47	8,000.00	8,610.34	8,625.00
Diesel	1,500.00	1,000.00	590.88	1,500.00	1,260.87	1,275.00
Training	2,100.00	3,000.00	2,523.25	2,100.00	1,738.75	1,750.00
Dues & Subscriptions	500.00	500.00	180.00	900.00	381.00	385.00
Storm Water Runoff Compli	13,000.00	13,000.00	8,805.23	13,000.00	11,362.34	13,000.00
Uniforms	1,900.00	1,951.76	1,463.82	1,900.00	1,877.80	1,900.00
Chemical Analysis	10,000.00	11,714.67	8,786.00	10,000.00	10,859.47	10,875.00
Bond Fees	0.00	0.00	0.00	0.00	0.00	0.00
Advertising	2,000.00	2,000.00	619.20	2,000.00	635.45	2,000.00
Workers Compensation	5,200.00	2,936.41	2,936.41	4,000.00	3,734.75	7,695.00
Vehicle Insurance	4,750.00	3,636.78	3,636.78	4,750.00	4,575.60	4,596.00
Gen Liab & Mobile Equip Ins	20,000.00	17,440.08	17,440.08	14,200.00	13,940.39	14,200.00
Engineering Fees	5,000.00	3,000.00	1,035.00	8,000.00	2,702.50	3,000.00
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
Capital Lease Payments	0.00	0.00	0.00	15,101.76	0.00	101.76
Capital Outlay	14,200.00	14,000.00	0.00	0.00	28,709.18	28,799.00
Transfer to Capital Replacem	27,000.00	27,000.00	20,250.00	27,000.00	27,000.00	27,000.00
Transfer to Grants	0.00	32,500.00	11,000.00	32,500.00	0.00	32,500.00
Transfer to General fund	20,000.00	0.00	0.00	0.00	0.00	0.00
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
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	PROPOSED 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**

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	PROPOSED 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>						
Garbage Collection Fees	561,826.25	563,359.65	422,519.74	561,826.25	529,787.63	530,024.76
Franchise Fees-Roll Offs	0.00	0.00	0.00	1,250.00	407.95	2,500.00
Brush/Limb Fees	5,000.00	6,072.16	4,554.12	5,000.00	6,956.00	1,000.00
Bulk Items Fees	1,500.00	1,500.00	1,125.00	1,500.00	1,860.00	0.00
Temporary Dumpster Fees	25,000.00	41,059.17	30,794.38	8,500.00	14,309.24	0.00
Miscellaneous Income	150.00	171.44	128.58	150.00	158.47	150.00
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
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
<u>Expenses:</u>						
Salaries	45,192.58	45,095.88	32,954.68	43,827.80	43,935.16	43,942.80
Payroll Taxes FICA	3,457.23	3,437.30	2,511.87	3,352.83	3,348.81	3,373.24
Payroll Taxes-TEC	171.00	9.00	9.00	171.00	9.00	171.00
Hospitalization/Dental/Life	10,883.86	10,533.12	7,899.84	10,533.22	9,424.32	9,654.53
Retirement	8,566.25	7,705.71	5,779.28	7,887.91	8,085.46	8,099.23
Employee Related Expense	0.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	250.00	200.00	34.25	400.00	169.67	400.00
Computer Related Expense	1,000.00	1,000.00	522.73	1,000.00	1,081.63	1,100.00
Bank Fees	0.00	0.00	0.00	6,000.00	904.16	905.00
Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Equipment Repair & Maint.	0.00	0.00	0.00	150.00	0.00	150.00
Hazardous Waste Expense	0.00	0.00	0.00	0.00	0.00	0.00
Garbage Collectio/Disposal Expense	301,408.80	279,570.16	209,677.62	301,408.80	284,551.37	298,007.16
Brush/Limb Collection Disposal Expense	0.00	0.00	0.00	5,000.00	0.00	3,795.00
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
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
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
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Fund Expense	543,429.73	520,051.16	388,139.27	552,231.56	513,335.86	532,097.96

DEBT SERVICE

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FISCAL YEAR 2023-24

	BUDGET 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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	PROPOSED 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