City of Troup

PROPOSED DRAFT Budget

Fiscal Year 2023 – 2024
June 26 2023

2023-2024 BUDGET HIGHLIGHTS

STATUTORY LIMITS ON 2023-2024 BUDGET

Due to "banking" of the Voter Approval Rate in the previous three budget years, by setting the tax rate below the NO NEW REVENUE TAX RATE in those years, approximately a $0.685913 Voter Approval Rate is in estimated for this year, based on preliminary valuations and estimates of tax collections. ***Voter approval could be required for a tax rate above the higher of: (1) the Voter Approval Tax Rate, or (2) the "De Minimis Rate" which equals the "no new M&O revenue rate" plus a rate that generates an additional $500,000.***

WHAT IS IN THIS PRELIMINARY DRAFT BUDGET

- The Preliminary Budget assumes that the tax rate enacted will be below the **VOTER APPROVAL TAX RATE and below $0.600000. Last year's tax rate was $0.710545**.
- Sales tax revenues have dropped and that is reflected in the proposed budget.
- Longevity pay and certification pay for police officers is included. The department requested an average increase of 16.12% with a range of 13.01% to 18.09%. The average increase across the department in this request was $7,392.18 annually. The minimum hourly pay in the police department is proposed to be $20.147 per hour.

  This proposed budget includes an average increase of 12.92% with a range from 18.09% to 10.02%. The starting officer salary will change from $37,259 to $44,000. The average increase across the department is $5,772.61 annually. The department has agreed to the proposed numbers as revised.
- Other city employees, with the exception of the City Manager and Police Chief are receiving a 9% increase with two employees in public works receiving additional compensation for professional expertise and licensing that they have currently or are anticipated to achieve in the upcoming budget year. Employees not employed in the Police Department have no city council approved automatic

longevity pay increase.
The minimum proposed hourly pay in all other city departments is $14.17 per hour.
The pay of the Troup Community Development Executive Director and the Troup Library Director are determined by their respective boards and are not included in this budget. Because their compensation is provided by their respective agencies, their compensation has no effect on the balancing of the city budget.

- A 5.697% increase for the police chief position is included in the budget to maintain a pad between the compensation of the second in command and the chief. A 5.502% adjustment for the city manager is included, again to maintain a positive difference in the compensation of the Police Chief and City Manager and to maintain competitive budgeted salaries with cities of similar size.
- There is a decrease in the number of budgeted employee positions from the FY 2023 budget. The Troup ISD making plans to have their own police force in place by October 1, 2023. Therefore, the two School Resource Officer positions are not included in this year's budget and neither is the income for the 80% reimbursement of their cost from the Troup ISD.
- A 9.51% increase in health insurance premiums with an increase in In Network Deductible from $750 to $1500 and from $1,500 to $3,000 for Out of Network Deductible is in this budget.
  The employee out of pocket is also increased from$3,000 to $5,000. If the current plan was left in place, the increase in premium would be 25%.
  To assist the employees an amount of $1,000 has been set aside for each employee to reimburse them for their deductibles and out of pocket expenses. If unused, the $1,000 remains in the budget and is not paid to the employee. The employee will have to provide their insurance Explanation of Benefits to receive reimbursement.

This plan saves the city about $350 per employee over renewing our current plan.

- Expenses are as estimated by the city manager and/or the department heads who have submitted their department budgets.
- The library has not submitted its budget.
- The TCDC has not submitted their budget.

WHAT IS ALSO IN THIS PRELIMINARY DRAFT BUDGET

- No further increase in the in Water & Sewer rates adopted in March 2023.
- There are no vehicle purchases in the proposed budget.

REMAINING UNKNOWS

- Final certified property values (May be major or minor adjustment)
- Smith County Tax Assessor collection cost (very small adjustment)
- RMS Cost for police computer system
- Final Liability, automobile and property insurance coverage cost is not yet available

2023-2024 BUDGET HIGHLIGHTS

DEPARTMENT EXPENSES COMPARED TO CURRENT FISCAL YEAR

- ADMINISTRATION – $19,464.70 increase (+3.15%)
  [Employee Cost: +$21,868.38 Contract/Supplies: +$8,518.38 Operating Expense: -$10,421.71]
- STREETS - $18,588.12 Decrease (-6.37%)
  [Employee Cost: -$12,438.12 Contract/Supplies: -$750 Operating Expenses: -$5,400]
- POLICE - $71,492.00 Decrease (-8.91%)
  [Employee Cost: -$48,221.77 Operating Expenses: -$23,270.63]
- PARKS – $5,688.65 Decrease (-8.65%)
  [Employee Costs: +$3,986.35 Contract/Supplies: -$275.00
  Operating Expenses: +$600.00 Capital Exp -$10,000]
- ANIMAL CONTROL - No Change
- WATER - $47,297.18 increase (+9.23%)
  [Employee Costs: +$38,033.98 Contract Supplies: +$2,400 Operating Expenses: +$6,003.97
  Debt Service: +$859.03]
- SEWER - $2,677.63 increase (+0.74%)
  [Employee Costs: +$11,617.54 Contract Supplies: +$1,500 Operating Expenses: +$4,560.00
  Debt Service: -$14,999.52]

Currently. the Preliminary Budget is in balance in the General Fund, but slightly out of balance in the Water and Sewer Fund.

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Troup

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	$102,457,407
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	$0.576922/$100
3. M&O taxes refunded for years preceding tax year 2022. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	$0
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	$591,099
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	$129,234,499
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	$0.489972/$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	$633,213
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	$42,114
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	$0.571435/$100
11. This year's proposed total tax rate.	$0.599860/$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	$0.028425
13. Percentage change in total tax rate. Divide Line 12 by line 10.	4.97%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	$0.463973/$100
15. This year's proposed M&O tax rate.	$0.489972/$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	$0.025999
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	5.60%
Raised M&O Taxes on a $100,000 Home	
18. This year's taxable value on a $100,000 home.	$100,000
19. Last year's M&O tax rate.	$0.576922/$100
20. This year's proposed M&O tax rate.	$0.489972/$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	$-86.95

PROPOSED

Troup
Fiscal Year 2023-2024
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $47,221, which is a 6.49 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 $11,009.

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

AGAINST:

PRESENT and not voting:

ABSENT:

PROPOSED

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	$0.599860/100	$0.710545/100
No-New-Revenue Tax Rate:	$0.571435/100	$0.710546/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.463973/100	$0.577684/100
Voter-Approval Tax Rate:	$0.685913/100	$0.806358/100
Debt Rate:	$0.109888/100	$0.133623/100

Total debt obligation for Troup secured by property taxes: $1,380,000

6/20/2023

CITY OF TROUP
PROPOSED BUDGET WORK SHEET
AS OF: June 20 2023

01 -GENERAL FUND
NON-DEPARTMENTAL

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	2022-2023 Y-T-D ACTUAL	PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
REVENUES								
01-400		$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-080	PROPERTY TAXES G/O	$ 622,286.00	$ 597,095.00	$ 607,923.00	$ 606,700.00	$ 534,956.52	$ 606,700.00	$ 647,700.00
01-400-082	SALES TAX	$ 519,749.00	$ 579,206.00	$ 661,033.00	$ 635,000.00	$ 343,583.11	$ 600,497.64	$ 600,000.00
01-400-083	FRANCHISE TAX	$ 76,948.00	$ 70,714.00	$ 70,051.00	$ 75,000.00	$ 72,770.85	$ 75,000.00	$ 75,000.00
01-400-084	MIXED BEVERAGE TAX	$ 991.00	$ 1,206.00	$ 1,832.00	$ 1,750.00	$ 1,197.49	$ 2,052.84	$ 2,000.00
01-400-085	ROYALTY	$ 1,393.00	$ 3,227.00	$ 18,948.00	$ 4,000.00	$ 10,151.28	$ 15,226.92	$ 15,000.00
01-400-086	WIRE TRANSFER RECEIVED	$ 74,607.00	$ 44,698.00	$ -	$ -	$ -	$ -	$ -
01-400-087	ALCOHOL APPLICATION/PERMIT	$ 60.00	$ 620.00	$ 340.00	$ 680.00	$ -	$ 680.00	$ 680.00
01-400-088	RENTAL U.S. POST OFFICE	$ 37,600.00	$ 36,117.00	$ 42,683.00	$ 39,400.00	$ 16,417.00	$ 39,400.00	$ 39,400.00
01-400-089	PERMIT & FILING FEES	$ 8,684.00	$ 10,592.00	$ 19,166.00	$ 15,000.00	$ 21,055.35	$ 31,583.03	$ 20,000.00
01-400-090	RETURN CHECK FEES	$ 675.00	$ 525.00	$ 572.00	$ 500.00	$ 350.00	$ 840.00	$ 840.00
01-400-091	FROM OTHER AGENCIES	$ 109,886.00	$ 285,348.00	$ 344,662.00	$ 3,000.00	$ 488,354.25	$ -	$ -
01-400-093	DONATIONS TO TROUP POLICE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-094	GAS/OIL PERMIT FEE	$ -	$ 32,500.00	$ 32,500.00	$ -	$ -	$ -	$ -
01-400-118	POST OFFICE INS CLAIM	$ -	$ 38,769.00	$ 81,088.00	$ -	$ -	$ -	$ -
01-400-119	OSBORN RESTITUTION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-120	FINES	$ 10,808.00	$ 10,138.00	$ 9,671.00	$ 13,500.00	$ 9,137.45	$ 13,706.18	$ 13,000.00
01-400-121	MUN CRT TECH FINE PORT	$ 361.00	$ 125.00	$ 98.00	$ 125.00	$ 49.33	$ 125.00	$ 125.00
01-400-122	MUN CRT SEC FINE PORT	$ 270.00	$ 94.00	$ 74.00	$ 100.00	$ 36.99	$ 100.00	$ 100.00
01-400-123	RETAINED REV COURT	$ 6,146.00	$ 4,394.00	$ 5,497.00	$ 6,500.00	$ 3,084.77	$ 4,627.16	$ 4,500.00
01-400-124	STATE PORT TCLEOSE PD TRAINING	$ 1,130.00	$ 1,037.00	$ -	$ 2,075.00	$ -	$ -	$ -
01-400-125	CHILD SAFETY FEE	$ 2,015.00	$ 1,184.00	$ 845.00	$ 1,250.00	$ 249.04	$ 373.56	$ 550.00
01-400-126	SEIZED ITEMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-127	QTRLY ARREST FEE FROM SM CO	$ 85.00	$ 40.00	$ 84.00	$ 150.00	$ -	$ 150.00	$ 150.00
01-400-129	SCHOOL RESOURCE OFFICER	$ 92,984.00	$ 90,995.00	$ 92,202.00	$ 95,000.00	$ 5,507.64	$ 95,000.00	$ -
01-400-130	GARBAGE CART VIOL FINES	$ 12.00	$ -	$ 8.00	$ -	$ -	$ -	$ -
01-400-140	INTEREST INCOME	$ 4,620.00	$ 616.00	$ 7,521.00	$ 6,000.00	$ 37,106.04	$ 55,659.06	$ 25,000.00
01-400-149	ANIMAL HOUSE/ADOPT/ LIC FEE	$ 35.00	$ 65.00	$ -	$ -	$ 25.00	$ -	$ -
01-400-151	COPY,FAX,FINGERPRINT,OPN RECOR	$ 170.00	$ 497.00	$ 637.00	$ 300.00	$ 1,486.00	$ 2,229.00	$ 300.00
01-400-154	BAL SHEET OVER/SHORT	$ -	$ (72.00)	$ 91.00	$ -	$ (119.00)	$ -	$ -
01-400-161	INTERNALTRANS FROM WA/WW	$ 135,000.00	$ 145,830.00	$ 160,413.00	$ 175,000.00	$ 87,498.00	$ 175,000.00	$ 175,000.00
01-400-162	TRANFER FUND FROM WA/SE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-163	ADMIN FEE FROM SOLID WASTE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-164	FROM RESERVES	$ -	$ -	$ -	$ 14,500.00	$ -	$ -	$ -
01-400-165	ETMC SUBS COLLECTIONS	$ 37,100.00	$ 37,680.00	$ 38,485.00	$ 38,500.00	$ 26,190.00	$ 39,285.00	$ 39,360.00
01-400-166	SALE OF ASSETS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-167	REIMB FROM ANIMAL CONTROL	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-170	CEM ASSO 1/2 BRADFORD MOWING	$ 3,000.00	$ 3,000.00	$ 2,250.00	$ 6,000.00	$ 2,500.00	$ 6,000.00	$ 6,000.00
01-400-171	DUES TO BRADFORD CEM ASSO	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Total Tax Rate:
$0.599860
M&O Rate:
$0.489972

PROPOSED

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
01-400-178	REIMBURSEMENT FROM TCDC	$ 96,451.00	$ 45,887.00	$ 81,624.00	$ 43,359.00	$ 51,593.80	$ 43,359.00	$ 43,359.00
01-400-179	GRANT RECEIVING	$ 252,301.00	$ 81,383.00	$ 31,901.00	$ -	$ -	$ -	$ -
01-401-108	DONATIONS TO SESQUINE	$ -	$ -	$ 26,050.00	$ -	$ 26,050.00	$ 26,050.00	$ -
01-400-180	SOLID WASTE COLL RECEIPTS	$ 242,562.00	$ 239,420.00	$ 254,367.00	$ 248,000.00	$ 170,650.74	$ 255,976.11	$ 257,000.00
01-400-181	SOLID WASTE TAX	$ 16,883.00	$ 16,624.00	$ 17,636.00	$ 17,000.00	$ 11,504.08	$ 17,256.12	$ 17,000.00
01-400-182	SOLID WASTE PENALTY	$ 3,655.00	$ 3,915.00	$ 3,931.00	$ 4,200.00	$ 3,365.63	$ 5,048.45	$ 4,700.00
01-400-183	HEALTH INS COPAY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-184	SPLASH PAD INCOME	$ 245.00	$ -	$ -	$ -	$ -	$ -	$ -
01-400-185	LOCAL BUILDING SEC FUND	$ 135.00	$ 285.00	$ 366.00	$ -	$ 193.00	$ -	$ 193.00
01-400-186	LOCAL TRUENCY PREV FUND	$ 138.00	$ 291.00	$ 373.00	$ -	$ 197.00	$ -	$ 197.00
01-400-187	LOCAL CT TECH FUND	$ 111.00	$ 233.00	$ 299.00	$ -	$ 157.00	$ -	$ 157.00
01-400-188	LOCAL MUNICIPAL JURY FUND	$ 3.00	$ 6.00	$ 7.00	$ -	$ 4.00	$ -	$ 4.00
GENERAL FUND TOTAL REVENUE		$ 2,359,099.00	$ 2,384,284.00	$ 2,615,228.00	$ 2,052,589.00	$ 1,925,302.36	$ 2,111,925.05	$ 1,987,315.00
EXPENDITURES								
EMPLOYEE COST								
01-501-101	SALARIES	$ 154,568.00	$ 160,768.00	$ 173,200.00	$ 171,500.00	$ 69,416.00	$ 164,074.18	$ 183,150.00
01-501-109	MEDICARE SS	$ 2,205.00	$ 2,294.00	$ 2,483.00	$ 2,487.00	$ 995.00	$ 2,351.82	$ 2,655.68
01-501-110	F.I.C.A (SS)	$ 9,429.00	$ 9,811.00	$ 10,615.00	$ 10,633.00	$ 4,254.00	$ 10,054.91	$ 11,355.30
01-501-111	HEALTH INSURANCE	$ 16,184.00	$ 17,348.00	$ 18,028.00	$ 30,144.00	$ 10,251.00	$ 24,229.64	$ 35,996.94
01-501-112	T.M.R.S. RETIREMENT	$ 7,849.00	$ 8,003.00	$ 9,253.00	$ 13,487.00	$ 4,710.00	$ 11,132.73	$ 16,716.64
01-501-113	TEXAS WORKFORCE COM.	$ 553.00	$ 1,049.00	$ 160.00	$ 319.00	$ 2.00	$ 4.73	$ 31.87
01-501-114	WORKER'S COMPENSATION INS	$ 518.00	$ 497.00	$ 539.00	$ 461.00	$ 464.00	$ 464.00	$ 492.60
ADMINISTRATION TOTAL EMPLOYEE COST		$ 191,306.00	$ 199,770.00	$ 214,278.00	$ 229,031.00	$ 90,092.00	$ 212,312.00	$ 250,399.03
CONTRACT/SUPPLIES								
01-501-121	INSPECTIONS/CODE OFFICER	$ 6,570.00	$ 5,000.00	$ 8,438.00	$ 7,200.00	$ 9,900.00	$ 14,850.00	$ 14,000.00
01-501-122	INSP/CODE TRAVEL/TRAIN/POSTAGE	$ -	$ -	$ 168.00	$ -	$ 37.85	$ 56.78	$ 90.00
01-501-123	CITY ATTORNEY/LEGAL ISSUES	$ 14,224.00	$ 10,015.00	$ 11,208.00	$ 14,500.00	$ 9,926.26	$ 14,889.39	$ 15,000.00
01-501-124	AUDIT/CFO/CPA	$ 14,900.00	$ 17,005.00	$ 15,400.00	$ 26,400.00	$ 13,684.00	$ 14,400.00	$ 26,400.00
01-501-125	SCAD/CHRKE TAX APPRAISAL	$ 10,883.00	$ 12,809.00	$ 13,388.00	$ 10,750.00	$ 5,570.50	$ 10,750.00	$ 10,538.38
01-501-126	TAX ATTORNEY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-127	SM CO TAX COLLECTOR	$ 2,235.00	$ -	$ 1,820.00	$ 2,750.00	$ 2,117.00	$ 2,750.00	$ 2,750.00
01-501-128	FILING FEES/COPIES	$ 157.00	$ 266.00	$ 262.00	$ 160.00	$ 664.19	$ 1,594.06	$ 1,500.00
01-501-129	OIL & GAS INSPECTIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADMINISTRATION TOTAL CONTRACT/SUPPLIES		$ 48,969.00	$ 45,095.00	$ 50,684.00	$ 61,760.00	$ 41,899.80	$ 59,290.22	$ 70,278.38
OPERATING EXPENSE								
01-501-130	BUILDING MAINTENANCE/UPKEEP	$ 7,272.00	$ 15,013.00	$ 16,695.00	$ 9,000.00	$ 1,483.33	$ 2,225.00	$ 5,000.00
01-501-131	TECHNOLOGY	$ 17,119.00	$ 9,521.00	$ 6,518.00	$ 14,806.00	$ 13,426.46	$ 20,139.69	$ 9,356.29
01-501-133	Emergency Warning System	$ 2,626.00	$ 3,174.00	$ 39,736.00	$ 5,000.00	$ 2,095.00	$ 5,028.00	$ 6,000.00
01-501-134	UNIFORMS	$ 442.00	$ 522.00	$ 620.00	$ 630.00	$ 515.11	$ 772.67	$ 775.00

PROPOSED

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	PROJECTED YEAR END ----------)	2023 - 2024 PROPOSED BUDGET
01-501-135	COURT SECURITY EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-136	POST OFFICE INS REPAIRS	$ -	$ 10,735.00	$ 139,667.00	$ -	$ -	$ -	$ -
01-501-141	TELEPHONE	$ 2,942.00	$ 5,924.00	$ 4,570.00	$ 4,200.00	$ 2,205.52	$ 3,308.28	$ 3,500.00
01-501-142	ELECTRICITY & GAS	$ 5,328.00	$ 5,097.00	$ 5,874.00	$ 5,500.00	$ 2,924.15	$ 4,386.23	$ 4,750.00
01-501-150	OFFICE SUPPLIES	$ 7,022.00	$ 10,336.00	$ 5,226.00	$ 5,000.00	$ 2,924.15	$ 4,386.23	$ 4,500.00
01-501-151	FORMS	$ 64.00	$ 88.00	$ 613.00	$ 1,100.00	$ 3,290.75	$ 4,936.13	$ 5,000.00
01-501-154	POSTAGE	$ 1,819.00	$ 2,229.00	$ 899.00	$ 1,200.00	$ 905.95	$ 1,358.93	$ 1,400.00
01-501-155	ADS/NOTICES	$ 4,057.00	$ 4,178.00	$ 4,010.00	$ 2,000.00	$ 429.67	$ 644.51	$ 1,000.00
01-501-160	PROFESSIONAL SERVICES	$ 17,511.00	$ 4,253.00	$ 10,414.00	$ 3,000.00	$ 1,979.93	$ 2,969.90	$ 3,000.00
01-501-161	CODE ENFORCEMENT ACTIONS	$ 6,524.00	$ -	$ -	$ 3,000.00	$ 1,732.00	$ 2,598.00	$ 3,000.00
01-501-170	TRAINING/TRAVEL	$ 1,830.00	$ 3,887.00	$ 4,401.00	$ 5,000.00	$ 3,258.86	$ 4,888.29	$ 5,000.00
01-501-171	MEMBERSHIP/DUES	$ 2,123.00	$ 3,438.00	$ 2,731.00	$ 2,200.00	$ 1,209.28	$ 1,813.92	$ 1,900.00
01-501-172	TML SERVICES/BOOKS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-173	ETCOG FEES	$ -	$ -	$ -	$ 250.00	$ -	$ 250.00	$ 250.00
01-501-174	SPLASH PAD EXPENSE	$ 2,108.00	$ 196.00	$ 261.00	$ 500.00	$ 1,915.00	$ 1,670.00	$ -
01-501-175	SESQUICENTENNIAL EXPENSE	$ -	$ -	$ 28,378.00	$ -	$ 17,937.00	$ 17,937.00	$ -
01-501-180	RISK INSURANCE	$ 5,353.00	$ 5,353.00	$ 3,868.00	$ 7,145.00	$ 7,145.00	$ 7,145.00	$ 7,145.00
01-501-181	ELECTION COSTS	$ -	$ -	$ -	$ 7,500.00	$ -	$ -	$ 7,500.00
01-501-182	EXP TO REIM BY TCDC	$ 8,785.00	$ 10,406.00	$ 40,028.00	$ 11,000.00	$ 12,810.48	$ 19,215.72	$ 20,000.00
01-501-183	MISCELLANEOUS	$ 76.00	$ 8,251.00	$ 15,428.00	$ 300.00	$ -	$ -	$ -
01-501-184	PAID TO OTHER AGENCY	$ 500.00	$ 500.00	$ 765.00	$ -	$ 500.00	$ 1,200.00	$ 500.00
01-501-186	CITY'S CONTRIB TO LIBRARY UTIL	$ 15,000.00	$ 15,000.00	$ 20,000.00	$ 20,000.00	$ 10,000.00	$ 20,000.00	$ 20,000.00
01-501-187	CONTRIUTION TO WA/SE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-188	SALES TAX PORTION TO ECON DEV	$ 186,882.00	$ 209,399.00	$ 171,609.00	$ 211,667.00	$ 85,390.00	$ 200,165.88	$ 200,000.00
01-501-189	GRANT EXPENDITURES	$ 379,199.00	$ -	$ -	$ -	$ 46,704.00	$ 46,707.00	$ -
ADMINISTRATION TOTAL OPERATING EXPENSE		$ 674,582.00	$ 327,500.00	$ 522,311.00	$ 319,998.00	$ 220,781.64	$ 373,746.34	$ 309,576.29
CAPITAL EXP. & DEBT SRVC								
01-501-190	CAPITAL PURCHASE	$ 16,300.00	$ -	$ 7,277.00	$ 7,277.00	$ -	$ 7,277.00	$ 7,277.41
01-501-191	TECHNOLOGY UPGRADES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-194	DEBT SERVICE 1996 REFUNDING BD	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-195	TEXCLASS INVESTMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-197	REINSTATE RESERVE BAL.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADMINISTRATION TOTAL CAPITAL EXP. & DEBT SRVC		$ 16,300.00	$ -	$ 7,277.00	$ 7,277.00	$ -	$ 7,277.00	$ 7,277.41
ADMINISTRATION TOTAL EXPENDITURES		$ 931,157.00	$ 572,365.00	$ 794,550.00	$ 618,066.00	$ 352,773.44	$ 652,625.56	$ 637,531.11
STREETS								
EXPENDITURES								
EMPLOYEE COST								
01-502-101	SALARIES	$ 48,316.00	$ 62,237.00	$ 47,155.00	$ 76,832.00	$ 23,911.00	$ 56,516.91	$ 67,268.80
01-502-102	OVERTIME FUND	$ 1,702.00	$ 1,158.00	$ 2,456.00	$ 1,050.00	$ 1,762.00	$ 4,164.73	$ 700.00
01-502-109	MEDICARE SS	$ 722.00	$ 894.00	$ 666.00	$ 1,129.00	$ 334.00	$ 789.45	$ 985.55

Storm Siren

PROPOSED

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
01-502-110	F.I.C.A (SS)	$ 3,086.00	$ 3,822.00	$ 2,848.00	$ 4,829.00	$ 1,428.00	$ 3,375.27	$ 4,214.07
01-502-111	HEALTH INSURANCE	$ 12,628.00	$ 15,556.00	$ 12,870.00	$ 23,350.00	$ 4,628.00	$ 10,938.91	$ 22,368.41
01-502-112	T.M.R.S. RETIREMENT	$ 2,710.00	$ 3,295.00	$ 2,721.00	$ 6,356.00	$ 1,786.00	$ 4,221.45	$ 6,323.48
01-502-113	TEXAS WORKFORCE COM.	$ 279.00	$ 521.00	$ 92.00	$ 275.00	$ 13.00	$ 30.73	$ 18.00
01-502-114	WORKER'S COMPENSATION INS	$ 3,728.00	$ 2,662.00	$ 3,861.00	$ 3,893.00	$ 3,893.00	$ 3,893.00	$ 3,397.57
STREETS TOTAL EMPLOYEE COST		$ 73,171.00	$ 90,145.00	$ 72,669.00	$ 117,714.00	$ 37,755.00	$ 83,930.45	$ 105,275.88
CONTRACT/SUPPLIES								
01-502-123	TOOLS	$ 185.00	$ 189.00	$ 6.00	$ 500.00	$ 407.63	$ 611.45	$ 500.00
01-502-124	MOSQUITO SPRAYING	$ -	$ 232.00	$ -	$ 350.00	$ -	$ -	$ 350.00
01-502-125	SUPPLIES	$ 792.00	$ 1,726.00	$ 557.00	$ 1,500.00	$ 65.33	$ 98.00	$ 1,000.00
01-502-126	STREET SIGNS	$ 735.00	$ 749.00	$ 522.00	$ 1,000.00	$ 5.30	$ 12.72	$ 750.00
01-502-127	SAFETY EQUIPMENT	$ 633.00	$ 6,006.00	$ 269.00	$ 750.00	$ 215.00	$ 322.50	$ 750.00
STREETS TOTAL CONTRACT/SUPPLIES		$ 2,345.00	$ 8,902.00	$ 1,354.00	$ 4,100.00	$ 693.26	$ 1,044.66	$ 3,350.00
OPERATING EXPENSE								
01-502-130	UNIFORMS	$ 746.00	$ 845.00	$ 1,096.00	$ 1,300.00	$ 725.64	$ 1,088.46	$ 1,500.00
01-502-131	TECHNOLOGY FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-502-132	TRUCK EXPENSE/MACHINERY UPKEEP	$ 22,894.00	$ 16,388.00	$ 17,544.00	$ 15,000.00	$ 6,893.32	$ 10,339.98	$ 10,500.00
01-502-133	STREET REPAIRS	$ 52,146.00	$ 16,176.00	$ 6,846.00	$ 75,000.00	$ -	$ 75,000.00	$ 75,000.00
01-502-134	DRAINAGE/DITCHES/ETC	$ 861.00	$ 147.00	$ 36,421.00	$ 4,000.00	$ 111,280.00	$ 3,000.00	$ 4,000.00
01-502-138	FUEL	$ 4,396.00	$ 4,282.00	$ 6,046.00	$ 7,000.00	$ 3,105.04	$ 4,657.56	$ 5,000.00
01-502-141	TELEPHONE	$ 597.00	$ 507.00	$ 523.00	$ 600.00	$ 281.40	$ 422.10	$ 500.00
01-502-142	ELECTRICITY/STREET LIGHTS	$ 47,880.00	$ 49,846.00	$ 53,537.00	$ 50,500.00	$ 29,094.20	$ 49,875.77	$ 51,000.00
01-502-151	FORMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-502-161	PROFFESIONAL SERVICES	$ 43,973.00	$ 12,429.00	$ 5,375.00	$ 5,000.00	$ 38,787.75	$ 93,090.60	$ 5,500.00
01-502-180	RISK NSURANCE	$ 2,125.00	$ 2,203.00	$ 2,528.00	$ 2,750.00	$ 2,749.51	$ 2,750.00	$ 2,750.00
01-502-183	MISCELLANEOUS EXPENSE	$ 31.00	$ 658.00	$ -	$ -	$ -	$ -	$ -
STREETS TOTAL OPERATING EXPENSE		$ 175,649.00	$ 103,481.00	$ 129,916.00	$ 161,150.00	$ 192,916.86	$ 240,224.47	$ 155,750.00
CAPITAL EXP. & DEBT SRVC								
01-502-190	CAPITAL PURCHASE	$ 101,435.00	$ 73,551.00	$ 15,111.00	$ 8,972.00	$ 240,129.00	$ 240,129.00	$ 8,971.63
STREETS TOTAL CAPITAL EXP. & DEBT SRVC		$ 101,435.00	$ 73,551.00	$ 15,111.00	$ 8,972.00	$ 240,129.00	$ 240,129.00	$ 8,971.63
STREETS TOTAL EXPENDITURES		$ 352,600.00	$ 276,079.00	$ 219,050.00	$ 291,936.00	$ 471,494.12	$ 565,328.59	$ 273,347.51

Backhoe 1/2
Tractor 1/2

PROPOSED

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
POLICE								
REVENUES								
01-403-123	RETAINED REVENUE COURT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-403-169	SEIZED ITEMS/FORFEITED PROP	$ 4,286.00	$ -	$ -	$ -	$ 3,841.00	$ -	$ -
POLICE TOTAL REVENUE		$ 4,286.00	$ -	$ -	$ -	$ 3,841.00	$ -	$ -
EXPENDITURES								
EMPLOYEE COST								
01-503-100	POLICE SALARIES	$ 440,142.00	$ 444,949.00	$ 478,762.00	$ 471,672.00	$ 204,655.00	$ 483,730.00	$ 431,579.71
01-503-102	POLICE HOLIDAY PAY	$ -	$ -	$ -	$ 7,250.00	$ -	$ 7,250.00	$ 7,250.00
01-503-109	MEDICARE SS	$ 6,003.00	$ 5,999.00	$ 6,534.00	$ 6,944.00	$ 2,783.00	$ 6,578.00	$ 6,363.03
01-503-110	F.I.C.A (SS)	$ 25,670.00	$ 25,651.00	$ 27,940.00	$ 29,693.00	$ 11,901.00	$ 28,129.64	$ 27,207.44
01-503-111	HEALTH INSURANCE	$ 77,321.00	$ 78,046.00	$ 85,272.00	$ 95,020.00	$ 47,837.00	$ 113,069.27	$ 90,984.75
01-503-112	T.M.R.S. RETIREMENT	$ 24,875.00	$ 24,888.00	$ 26,887.00	$ 39,089.00	$ 14,171.00	$ 33,495.09	$ 40,397.37
01-503-113	TEXAS WORKFORCE COM.	$ 1,440.00	$ 2,561.00	$ 351.00	$ 900.00	$ -	$ -	$ 72.00
01-503-114	WORKER'S COMPENSATION INS	$ 13,689.00	$ 14,040.00	$ 15,129.00	$ 15,359.00	$ 15,359.00	$ 15,359.00	$ 13,850.93
POLICE TOTAL EMPLOYEE COST		$ 589,140.00	$ 596,134.00	$ 640,875.00	$ 665,927.00	$ 296,706.00	$ 687,611.00	$ 617,705.23
OPERATING EXPENSE								
01-503-132	VEHICLE REPAIR	$ 19,239.00	$ 14,481.00	$ 11,312.00	$ 13,000.00	$ 7,766.25	$ 11,649.38	$ 13,000.00
01-503-138	FUEL	$ 12,118.00	$ 16,460.00	$ 26,261.00	$ 25,000.00	$ 16,640.98	$ 24,961.47	$ 25,000.00
01-503-139	WIRELESS SERVICE (LAPTOP)	$ 3,252.00	$ 3,043.00	$ 3,526.00	$ 3,200.00	$ 2,089.45	$ 3,134.18	$ 3,200.00
01-503-141	TELEPHONE/PAGER	$ 3,934.00	$ 3,704.00	$ 4,375.00	$ 4,600.00	$ 2,957.16	$ 4,435.74	$ 4,600.00
01-503-150	POLICE OFFICE SUPPLIES	$ 3,328.00	$ 5,571.00	$ 2,659.00	$ 3,000.00	$ 2,779.76	$ 4,169.64	$ 3,000.00
01-503-151	FORMS	$ 451.00	$ 67.00	$ 340.00	$ 700.00	$ -	$ 700.00	$ -
01-503-152	SCHOOL RESOURCE OFFICER	$ 5,312.00	$ (11,907.00)	$ 599.00	$ 500.00	$ 341.07	$ 511.61	$ 500.00
01-503-153	POLICE EQUIPMENT	$ 10,012.00	$ 7,286.00	$ 9,002.00	$ 5,000.00	$ 4,172.47	$ 6,258.71	$ 5,000.00
01-503-160	FINES SUBMITTED TO STATE COMP	$ 22.00	$ 10,845.00	$ 8,455.00	$ 10,000.00	$ 6,131.18	$ 9,196.77	$ 9,000.00
01-503-161	FINES SUBMITTED M.C. TECH	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-503-162	FINES SUBMITTED M.C. SECURITY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-503-165	CORPORATE COURT COST	$ 390.00	$ -	$ -	$ -	$ 1,087.50	$ 1,631.25	$ 2,611.20
01-503-166	JAIL FEE'S	$ 910.00	$ 50.00	$ 280.00	$ 1,250.00	$ -	$ 1,250.00	$ 1,250.00
01-503-167	PROFESSIONAL SERVICES	$ 18,529.00	$ 3,491.00	$ 1,818.00	$ 3,000.00	$ 3,890.17	$ 5,835.26	$ 3,000.00
01-503-169	GRANT EXP TO BE REIM	$ -	$ -	$ 7.00	$ -	$ -	$ -	
01-503-170	TRAINING/TRAVEL	$ 2,109.00	$ 4,210.00	$ 1,857.00	$ 5,000.00	$ 4,534.38	$ 6,801.57	$ 5,000.00
01-503-171	MEMBERSHIP DUES	$ 1,578.00	$ 1,578.00	$ 1,754.00	$ 4,000.00	$ 2,099.00	$ 3,148.50	$ 1,750.00
01-503-174	SMITH COUNTY DISPATCHING	$ 18,764.00	$ 22,221.00	$ 26,174.00	$ 29,891.00	$ -	$ -	$ 2,500.00
01-503-175	EXP/STATE PORTION TECLEOSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-503-176	K-9 EXPENSES	$ -	$ -	$ 13,170.00	$ 5,000.00	$ 6,741.22	$ 10,111.83	$ 2,500.00
01-503-179	TECHNOLOGY	$ 9,733.00	$ 7,411.00	$ 10,135.00	$ 8,613.00	$ 10,775.62	$ 16,163.43	$ 12,147.17
01-503-180	RISK INSURANCE	$ 11,542.00	$ 12,122.00	$ 12,683.00	$ 13,725.00	$ 13,724.68	$ 13,725.00	$ 15,200.00

PROPOSED

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	---------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
01-503-181	DRUG INTERVENTION FUND	$ 83.00	$ 19.00	$ -	$ -	$ -	$ -	$ 150.00
01-503-182	SEIZED/FORFEITED ITEM EXP	$ 1,586.00	$ 2,551.00	$ -	$ -	$ 200.00	$ 480.00	$ -
01-503-183	MISCELLANEOUS EXPENSE	$ 351.00	$ 156.00	$ 6.00	$ -	$ 9.63	$ 23.11	$ 500.00
01-503-184	FUND RAISER ACCOUNT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-503-185	UNIFORMS	$ 3,690.00	$ 3,605.00	$ 2,923.00	$ 1,200.00	$ 4,117.74	$ 6,176.61	$ 3,500.00
POLICE TOTAL OPERATING EXPENSE		$ 126,933.00	$ 106,964.00	$ 137,336.00	$ 136,679.00	$ 90,058.26	$ 130,364.04	$ 113,408.37
CAPITAL EXP. & DEBT SRVC								
01-503-192	CAPITAL/VEHICLES	$ -	$ 61,983.00	$ 115,248.00	$ -	$ -	$ -	$ -
01-503-194	CAPITAL - RADAR/RADIO	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-503-197	REINSTATE RES.BAL FOR VEHICLE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
POLICE TOTAL CAPITAL EXP. & DEBT SRVC		$ -	$ 61,983.00	$ 115,248.00	$ -	$ -	$ -	$ -
POLICE TOTAL EXPENDITURES		$ 716,073.00	$ 765,081.00	$ 893,459.00	$ 802,606.00	$ 386,764.26	$ 817,975.04	$ 731,113.60
FIRE								
EXPENDITURES								
OPERATING EXPENSE								
01-504-178	CONTRACT FEE - AMB SRVS ETEMS	$ 35,749.00	$ 36,394.00	$ 40,527.00	$ 37,200.00	$ 15,869.20	$ 38,086.08	$ 38,100.00
01-504-179	CONTRACT FEE/TROUP VOL FIRE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-504-180	RISK INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-504-182	EMS ADMIN FEES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-504-183	MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FIRE TOTAL OPERATING EXPENSE		$ 35,749.00	$ 36,394.00	$ 40,527.00	$ 37,200.00	$ 15,869.20	$ 38,086.08	$ 38,100.00
CAPITAL EXP. & DEBT SRVC								
01-504-190	CAPITAL PURCHASE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FIRE TOTAL CAPITAL EXP. & DEBT SRVC		$ -	$ -	$ -	$ -	$ -	$ -	$ -
FIRE TOTAL EXPENDITURES		$ 35,749.00	$ 36,394.00	$ 40,527.00	$ 37,200.00	$ 15,869.20	$ 38,086.08	$ 38,100.00

PROPOSED

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	---------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
PARKS							
EXPENDITURES							
EMPLOYEE COST							
01-505-101 SALARIES	$ 27,898.00	$ 29,199.00	$ 29,231.00	$ 30,283.00	$ 12,373.00	$ 29,245.27	$ 31,876.83
01-505-102 OVERTIME FUND	$ -	$ -	$ 728.00	$ 500.00	$ 770.00	$ 1,820.00	$ 500.00
01-505-109 MEDICARE SS	$ 401.00	$ 420.00	$ 431.00	$ 446.00	$ 186.00	$ 439.64	$ 469.46
01-505-110 F.I.C.A. (SS)	$ 1,714.00	$ 1,795.00	$ 1,842.00	$ 1,909.00	$ 796.00	$ 1,881.45	$ 2,007.36
01-505-111 HEALTH INSURANCE	$ 6,626.00	$ 8,456.00	$ 7,946.00	$ 9,370.00	$ 4,660.00	$ 11,014.55	$ 11,198.78
01-505-112 T.M.R.S. RETIREMENT	$ 1,577.00	$ 1,636.00	$ 1,684.00	$ 2,527.00	$ 904.00	$ 2,136.73	$ 3,012.18
01-505-113 TEXAS WORKFORCE COM.	$ 144.00	$ 252.00	$ 6.00	$ 90.00	$ -	$ -	$ 9.00
01-505-114 WORKMENS COMPENSATION INS	$ 885.00	$ 811.00	$ 842.00	$ 729.00	$ 90.00	$ 90.00	$ 766.74
PARKS TOTAL EMPLOYEE COST	$ 39,245.00	$ 42,569.00	$ 42,710.00	$ 45,854.00	$ 19,779.00	$ 46,627.64	$ 49,840.35
CONTRACT/SUPPLIES							
01-505-127 SAFETY EQUIPMENT	$ 262.00	$ 595.00	$ 47.00	$ 275.00	$ 19.45	$ 29.18	$ -
PARKS TOTAL CONTRACT/SUPPLIES	$ 262.00	$ 595.00	$ 47.00	$ 275.00	$ 19.45	$ 29.18	$ -
OPERATING EXPENSE							
01-505-130 EQUIPMENT/EQUIP REPAIRS	$ 1,426.00	$ 2,438.00	$ 1,712.00	$ 1,750.00	$ 1,289.17	$ 1,933.76	$ 1,750.00
01-505-131 TECHNOLOGY FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-505-132 TRUCK EXPENSE/MACHINERY UPKEEP	$ 503.00	$ 768.00	$ 760.00	$ 1,500.00	$ 60.86	$ 91.29	$ 1,500.00
01-505-138 FUEL	$ 1,714.00	$ 2,015.00	$ 3,259.00	$ 3,000.00	$ 2,196.19	$ 3,294.29	$ 3,500.00
01-505-142 ELECTRICITY	$ 160.00	$ 136.00	$ 107.00	$ 225.00	$ 90.05	$ 135.08	$ 225.00
01-505-180 RISK INSURANCE	$ 534.00	$ 534.00	$ 530.00	$ 539.00	$ 539.29	$ 539.00	$ 539.00
01-505-182 MOWING/OUT TO ACO DEPT.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-505-183 MISC PARK UPKEEP	$ 1,819.00	$ 1,041.00	$ 1,432.00	$ 2,000.00	$ 286.35	$ 429.53	$ 2,000.00
01-505-184 UNIFORMS	$ 546.00	$ 467.00	$ 638.00	$ 600.00	$ 448.12	$ 672.18	$ 700.00
PARKS TOTAL OPERATING EXPENSE	$ 6,702.00	$ 7,399.00	$ 8,438.00	$ 9,614.00	$ 4,910.03	$ 7,095.11	$ 10,214.00
CAPITAL EXP. & DEBT SRVC							
01-505-190 PARKS CAPITAL EXPENSE	$ 110,615.00	$ -	$ -	$ 10,000.00	$ 4,479.00	$ 10,000.00	$ -
TOTAL CAPITAL EXP. & DEBT SRVC	$ 110,615.00	$ -	$ -	$ 10,000.00	$ 4,479.00	$ 10,000.00	$ -
PARKS TOTAL EXPENDITURES	$ 156,824.00	$ 50,563.00	$ 51,195.00	$ 65,743.00	$ 29,187.48	$ 63,751.92	$ 60,054.35

PROPOSED

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	---------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
CEMETERY							
EXPENDITURES							
EMPLOYEE COST							
01-506-101 SALARIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-109 MEDICARE SS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-110 F.I.C.A. (SS)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-111 HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-112 T.M.R.S. RETIREMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-113 TEXAS WORKFORCE COM.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-114 WORKERS COMPENSATION INS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEMETERY TOTAL EMPLOYEE COST	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CONTRACT/SUPPLIES							
01-506-127 SAFETY EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEMETERY TOTAL CONTRACT/SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OPERATING EXPENSE							
01-506-135 MISC CEMETERY UPKEEP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-136 DUES TO BRADFORD CEM ASSO.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-138 FUEL	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-167 MOW BRADFORD	$ 9,000.00	$ 9,000.00	$ 10,750.00	$ 12,000.00	$ 5,000.00	$ 12,000.00	$ 12,000.00
01-506-168 MOW CITY/OUT TO ACO DEPT.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-180 RISK INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEMETERY TOTAL OPERATING EXPENSE	$ 9,000.00	$ 9,000.00	$ 10,750.00	$ 12,000.00	$ 5,000.00	$ 12,000.00	$ 12,000.00
CAPITAL EXP. & DEBT SRVC							
01-506-190 CAPITAL EXPENsE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEMETERY CAPITAL EXP. & DEBT SRVC	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEMETERY TOTAL EXPENDITURES	$ 9,000.00	$ 9,000.00	$ 10,750.00	$ 12,000.00	$ 5,000.00	$ 12,000.00	$ 12,000.00

PROPOSED

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	---------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
GARBAGE							
EXPENDITURES							
OPERATING EXPENSE							
01-507-168 CONTRACT FEES	$ 153,735.00	$ 184,288.00	$ 191,893.00	$ 193,000.00	$ 134,634.46	$ 201,951.69	$ 201,150.00
01-507-169 STATE SALES TAX	$ 16,053.00	$ 19,108.00	$ 18,176.00	$ 18,000.00	$ 10,740.09	$ 16,110.14	$ 16,250.00
01-507-170 ADM. FEES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-507-183 MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
GARBAGE TOTAL OPERATING EXPENSE	$ 169,788.00	$ 203,396.00	$ 210,069.00	$ 211,000.00	$ 145,374.55	$ 218,061.83	$ 217,400.00
CAPITAL EXP. & DEBT SRVC							
01-507-190 CAPITAL PURCHSAE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
GARBAGE TOTAL CAPITAL EXP. & DEBT SRVC	$ -	$ -	$ -	$ -	$ -	$ -	$ -
GARBAGE TOTAL EXPENDITURES	$ 169,788.00	$ 203,396.00	$ 210,069.00	$ 211,000.00	$ 145,374.55	$ 218,061.83	$ 217,400.00

PROPOSED

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	---------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
ACO							
EXPENDITURES							
EMPLOYEE COST							
01-509-101 SALARIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-102 OVERTIME FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-109 MEDICARE SS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-110 F.I.C.A. (SS)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-111 HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-112 T.M.R.S. RETIREMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-113 TEXAS WORKFORCE COM.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-114 WORKER'S COMPENSATION INS	$ 2,102.00	$ -	$ -	$ -	$ -	$ -	$ -
ANIMAL CONTROL TOTAL EMPLOYEE COST	$ 2,102.00	$ -	$ -	$ -	$ -	$ -	$ -
OPERATING EXPENSE							
01-509-130 UNIFORMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-131 TECHNOLOGY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-132 TRUCK REPAIR	$ 1,712.00	$ -	$ -	$ -	$ -	$ -	$ -
01-509-138 FUEL	$ 1,054.00	$ -	$ -	$ -	$ -	$ -	$ -
01-509-141 TELEPHONE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-145 KENNEL OPERATIONS	$ 510.00	$ 325.00	$ -	$ -	$ -	$ -	$ -
01-509-148 SUPPLIES	$ 79.00	$ -	$ -	$ -	$ -	$ -	$ -
01-509-151 FORMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-160 PROFFESIONAL SERVICES	$ 475.00	$ 1,997.00	$ 75.00	$ 13,000.00	$ -	$ 13,000.00	$ 13,000.00
01-509-170 TRAVEL/TRAINING	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-180 RISK INSURANCE	$ 525.00	$ -	$ -	$ -	$ -	$ -	$ -
ANIMAL CONTROL TOTAL OPERATING EXPENSE	$ 4,355.00	$ 2,322.00	$ 75.00	$ 13,000.00	$ -	$ 13,000.00	$ 13,000.00
CAPITAL EXP. & DEBT SRVC							
01-509-190 CAPITAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ANIMAL CONTROL TOTAL CAPITAL EXP. & DEBT SRVC	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ANIMAL CONTROL TOTAL EXPENDITURES	$ 6,457.00	$ 2,322.00	$ 75.00	$ 13,000.00	$ -	$ 13,000.00	$ 13,000.00

PROPOSED

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
PENSIONS							
EXPENDITURES							
EMPLOYEE COST							
01-515-112 PENSION EXPENSE	$ (14,114.00)	$ -	$ -	$ -	$ -	$ -	$ -
01-515-113 GASB 75 OPEB EXP ADJ	$ 4,969.00	$ -	$ -	$ -	$ -	$ -	$ -
01-515-115 GL DEATH BENEFIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PENSIONS TOTAL EMPLOYEE COST	$ (9,145.00)	$ -	$ -	$ -	$ -	$ -	$ -
PENSIONS TOTAL EXPENDITURES	$ (9,145.00)	$ -	$ -	$ -	$ -	$ -	$ -
GENERAL FUND TOTAL REVENUES	$ 2,363,385.00	$ 2,384,284.00	$ 2,615,228.00	$ 2,052,589.00	$ 1,929,143.36	$ 2,111,925.05	$ 1,987,315.00
GENERAL FUND TOTAL EXPENDITURES	$ 2,377,648.00	$ 1,915,200.00	$ 2,219,675.00	$ 2,051,551.00	$ 1,406,463.05	$ 2,380,829.01	$ 1,982,546.57
GENERAL FUND REVENUE OVER/(UNDER) EXPENDITURES	$ (14,263.00)	$ 469,084.00	$ 395,553.00	$ 1,038.00	$ 522,680.31	$ (268,903.96)	$ 4,768.43

PROPOSED

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
04 -LIBRARY FUND								
REVENUES								
04-408-103	CONTRIBUTION FROM CITY	$ 15,000.00	$ 15,000.00	$ 20,000.00	$ 20,000.00	$ 10,000.00	$ 20,000.00	_____
04-408-140	INTEREST INCOME	$ 172.00	$ 19.00	$ 259.00	$ 100.00	$ 411.00	$ 986.40	_____
04-408-141	DONATION - CAMERON	$ 5,000.00	$ 5,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	_____
04-408-142	DONATION-FRIENDS OF THE LIBRY	$ 919.00	$ 607.00	$ 3,452.00	$ 3,000.00	$ 2,772.00	$ 2,772.00	_____
04-408-143	DONATION-JARVIS	$ 20,000.00	$ -	$ 30,000.00	$ 20,000.00	$ 29,600.00	$ 29,600.00	_____
04-408-144	MEALS ON WHEELS DONATION	$ 1,000.00	$ 460.00	$ -	$ -	$ -	$ -	_____
04-408-145	DONATIONS	$ 21,935.00	$ 19,040.00	$ 23,205.00	$ 26,748.00	$ 38,200.00	$ 45,000.00	_____
04-408-146	JARVIS DONATION FOR CLERK	$ 20,318.00	$ -	$ -	$ 11,330.00	$ 10,400.00	$ 10,400.00	_____
04-408-147	MEMORIALS,ETC.	$ 3,250.00	$ 1,740.00	$ 9,475.00	$ 2,000.00	$ 150.00	$ 360.00	_____
04-408-149	NEXT YEARS DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	_____
04-408-161	FOUNDATIONS	$ -	$ -	$ -	$ -	$ -	$ -	_____
04-408-162	GRANT	$ 87,881.00	$ 8,952.00	$ 7,828.00	$ -	$ -	$ -	_____
04-408-163	RESTRICTED FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	_____
04-408-164	GROUND/MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -	_____
04-408-169	FROM RESERVES	$ -	$ -	$ -	$ -	$ -	$ -	_____
04-408-170	FROM OTHER AGENCIES	$ 48,350.00	$ 1,589.00	$ 574.00	$ -	$ 500.00	$ 500.00	_____
04-408-171	RENTALS,FINES & COPIER	$ 3,314.00	$ 3,993.00	$ 6,811.00	$ 4,000.00	$ 2,819.00	$ 6,765.60	_____
04-408-190	UNREALIZED GAINS/LOSSES	$ 13,305.00	$ -	$ -	$ -	$ -	$ -	_____
04-408-195	LIBRARY END INT/DIV	$ 3,846.00	$ -	$ -	$ -	$ -	$ -	_____
04-408-196	LIBRARY END REL LOSS/GAIN	$ 3,851.00	$ -	$ -	$ -	$ -	$ -	_____
LIBRARY TOTAL REVENUE		$ 248,141.00	$ 56,400.00	$ 111,604.00	$ 97,178.00	$ 104,852.00	$ 126,384.00	$ -
EXPENDITURES								
EMPLOYEE COST								
04-508-100	SALARIES	$ 27,690.00	$ 29,421.00	$ 29,867.00	$ 30,248.00	$ 13,297.00	$ 31,429.27	_____
04-508-101	CLERK SALARY	$ 8,401.00	$ 10,001.00	$ 9,101.00	$ 10,400.00	$ 4,400.00	$ 10,400.00	_____
04-508-102	MERIT PAY	$ 1,000.00	$ -	$ -	$ 500.00	$ -	$ -	_____
04-508-109	MEDICARE SS	$ 523.00	$ 572.00	$ 565.00	$ 597.00	$ 257.00	$ 607.45	_____
04-508-110	F.I.C.A.	$ 2,238.00	$ 2,444.00	$ 2,416.00	$ 2,524.00	$ 1,097.00	$ 2,592.91	_____
04-508-111	HEALTH INSURANCE	$ 6,016.00	$ 7,621.00	$ 8,177.00	$ 9,378.00	$ 4,681.00	$ 11,064.18	_____
04-508-112	T.M.R.S. RETIREMENT	$ 1,565.00	$ 1,648.00	$ 1,678.00	$ 2,679.00	$ 914.00	$ 2,160.36	_____
04-508-113	TEXAS WORKFORCE COM.	$ 216.00	$ 459.00	$ 146.00	$ 180.00	$ 5.00	$ 11.82	_____
04-508-114	WORKER'S COMPENSATION INS	$ 175.00	$ 164.00	$ 168.00	$ 156.00	$ 156.00	$ 156.00	_____
LIBRARY TOTAL EMPLOYEE COST		$ 47,824.00	$ 52,330.00	$ 52,118.00	$ 56,662.00	$ 24,807.00	$ 58,422.00	$ -
OPERATING EXPENSE								
04-508-130	CLEANING SERVICE	$ 943.00	$ 316.00	$ 712.00	$ 3,000.00	$ 678.00	$ 1,627.20	_____
04-508-131	CLEANING SUPPLIES	$ 480.00	$ 871.00	$ 287.00	$ 900.00	$ 212.00	$ 508.80	_____
04-508-135	BUILDING MAINTENANCE	$ 4,379.00	$ 8,733.00	$ 17,370.00	$ 6,000.00	$ 2,078.00	$ 4,987.20	_____
04-508-141	TELEPHONE	$ 2,287.00	$ 3,092.00	$ 2,575.00	$ 2,700.00	$ 1,073.00	$ 2,575.20	_____

PROPOSED

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	---------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
04-508-142	UTILITIES	$ 6,704.00	$ 4,619.00	$ 6,279.00	$ 6,500.00	$ 2,282.00	$ 5,476.80	_____
04-508-151	FORMS	$ 100.00	$ -	$ 100.00	$ -	$ -	$ -	_____
04-508-153	BOOKS	$ 6,504.00	$ 6,197.00	$ 6,587.00	$ 7,000.00	$ 1,158.00	$ 2,779.20	$ 2,436.34
04-508-154	TECHNOLOGY	$ 3,522.00	$ 2,932.00	$ 6,368.00	$ 4,000.00	$ 4,920.00	$ 5,000.00	_____
04-508-155	OFFICE SUPPLIES/POSTAGE	$ 957.00	$ 1,303.00	$ 1,221.00	$ 1,500.00	$ 453.00	$ 1,087.20	_____
04-508-156	GRANTS	$ 6,772.00	$ 8,022.00	$ 8,319.00	$ -	$ -	$ -	_____
04-508-157	EQUIPMENT LEASE	$ 1,548.00	$ 1,692.00	$ 1,663.00	$ 2,000.00	$ 710.00	$ 1,704.00	_____
04-508-170	FOL EXPENSE LINE	$ 685.00	$ 660.00	$ 478.00	$ 500.00	$ 221.00	$ 530.40	_____
04-508-171	TRAVEL	$ -	$ -	$ -	$ 250.00	$ -	$ -	_____
04-508-172	TRAINING	$ 30.00	$ -	$ -	$ 250.00	$ -	$ -	_____
04-508-173	MEMBERSHIP DUES	$ 230.00	$ 153.00	$ 225.00	$ 200.00	$ 194.00	$ 465.60	_____
04-508-180	RISK INSURANCE	$ 1,010.00	$ 1,038.00	$ 1,165.00	$ 1,416.00	$ 1,416.00	$ 1,416.00	_____
04-508-182	GROUND MAINTENANCE	$ 2,888.00	$ 1,900.00	$ 1,650.00	$ 4,000.00	$ 900.00	$ 2,160.00	_____
04-508-183	MISCELLANEOUS	$ 251.00	$ -	$ -	$ -	$ 193.00	$ 463.20	_____
04-508-184	PROGRAMMING	$ -	$ -	$ -	$ -	$ 4.00	$ 9.60	_____
LIBRARY TOTAL OPERATING EXPENSE		$ 39,290.00	$ 41,528.00	$ 54,999.00	$ 40,216.00	$ 16,492.00	$ 30,790.40	$ 2,436.34
CAPITAL EXP. & DEBT SRVC								
04-508-190	FACILITY EXPANSION	$ -	$ -	$ -	$ -	$ -	$ -	_____
04-508-195	LIB ENDOWMENT FEES	$ 125.00	$ -	$ -	$ -	$ -	$ -	_____
04-508-196	LIB END W/D	$ 9,018.00	$ -	$ -	$ -	$ -	$ -	_____
LIBRARY TOTAL CAPITAL EXP. & DEBT SRVC		$ 9,143.00	$ -	$ -	$ -	$ -	$ -	$ -
LIBRARY TOTAL EXPENDITURES		$ 96,257.00	$ 93,858.00	$ 107,117.00	$ 96,878.00	$ 41,299.00	$ 89,212.40	$ 2,436.34
LIBRARY FUND TOTAL REVENUES		$ 248,141.00	$ 56,400.00	$ 111,604.00	$ 97,178.00	$ 104,852.00	$ 126,384.00	$ -
LIBRARY FUND TOTAL EXPENDITURES		$ 96,257.00	$ 93,858.00	$ 107,117.00	$ 96,878.00	$ 41,299.00	$ 89,212.40	$ 2,436.34
LIBRARY FUND REVENUE OVER/(UNDER) EXPENDITURES		$ 151,884.00	$ (37,458.00)	$ 4,487.00	$ 300.00	$ 63,553.00	$ 37,171.60	$ (2,436.34)

PROPOSED

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	---------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
05 -WATER & SEWER								
NON-DEPARTM ENTAL								
REVENUES								
05-400-086	WIRE TRANSFER RECEIVED	$ -	$ 10,705.00	$ 195,821.00	$ -	$ 841,006.00	$ -	$ -
05-400-124	INTEREST INCOME	$ 3,459.00	$ 247.00	$ 2,372.00	$ 2,400.00	$ 4,171.00	$ 10,010.40	$ 5,000.00
05-400-125	WATER COLL RECEIPTS	$ 413,188.00	$ 411,668.00	$ 440,869.00	$ 462,021.00	$ 303,194.35	$ 454,791.53	$ 479,805.06
05-400-126	BULK WATER SALES	$ 6,349.00	$ 672.00	$ 1,763.00	$ 2,500.00	$ 315.00	$ 756.00	$ 2,500.00
05-400-127	WASTE WATER COLL RECEIPTS	$ 335,559.00	$ 327,585.00	$ 342,729.00	$ 368,985.00	$ 246,421.79	$ 369,632.69	$ 389,962.48
05-400-128	SALE OF TREATED EFLUENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-400-129	PENALTY	$ 14,958.00	$ 15,607.00	$ 16,577.00	$ 21,000.00	$ 8,455.00	$ 20,292.00	$ 22,050.00
05-400-130	TAP FEES	$ 750.00	$ 13,500.00	$ 6,000.00	$ 7,000.00	$ 5,650.00	$ 13,560.00	$ 8,000.00
05-400-132	RECONNECT/EXT FEES	$ 7,185.00	$ 11,190.00	$ 10,530.00	$ 10,500.00	$ 5,009.00	$ 12,021.60	$ 13,000.00
05-400-166	SALE OF ASSETS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-400-167	FROM RESERVES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-400-170	FROM OTHER AGENCIES	$ 4,031.00	$ 22,178.00	$ 28,921.00	$ -	$ 280.00	$ 672.00	$ -
05-400-186	GRANT INCOME	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WATER & SEWER TOTAL REVENUE		$ 785,479.00	$ 813,352.00	$ 1,045,582.00	$ 874,406.00	$ 1,414,502.14	$ 881,736.21	$ 920,317.54

PROPOSED

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
EXPENDITURES								
05 -WATER & SEWER								
WATER								
EXPENDITURES								
EMPLOYEE COST								
05-501-102	SALARIES	$ 158,439.00	$ 170,234.00	$ 160,725.00	$ 96,960.00	$ 50,392.00	$ 119,108.36	$ 119,289.60
05-501-103	OVERTIME FUND	$ 1,618.00	$ 8,855.00	$ 16,519.00	$ 350.00	$ 1,333.00	$ 3,150.73	$ 700.00
05-501-109	MEDICARE SS	$ 2,321.00	$ 2,473.00	$ 2,211.00	$ 1,411.00	$ 607.00	$ 1,434.73	$ 1,739.85
05-501-110	F.I.C.A (SS)	$ 9,924.00	$ 10,575.00	$ 9,455.00	$ 6,033.00	$ 2,595.00	$ 6,133.64	$ 7,439.36
05-501-111	HEALTH INSURANCE	$ 30,943.00	$ 29,054.00	$ 30,946.00	$ 21,946.00	$ 18,814.00	$ 44,469.45	$ 31,811.13
05-501-112	T.M.R.S. RETIREMENT	$ 9,046.00	$ 9,098.00	$ 8,584.00	$ 7,988.00	$ 2,939.00	$ 6,946.73	$ 11,165.67
05-501-113	TEXAS WORKFORCE COMM.	$ 696.00	$ 1,057.00	$ 297.00	$ 207.00	$ -	$ -	$ 27.00
05-501-114	WORKER'S COMPENSATION INS	$ 4,831.00	$ 2,613.00	$ 4,565.00	$ 1,895.00	$ 2,789.00	$ 2,789.00	$ 2,651.37
WATER TOTAL EMPLOYEE COST		$ 217,818.00	$ 233,959.00	$ 233,302.00	$ 136,790.00	$ 79,469.00	$ 184,032.64	$ 174,823.98
CONTRACT/SUPPLIES								
05-501-120	MATERIALS & SUPPLIES	$ 26,661.00	$ 28,285.00	$ 39,118.00	$ 32,000.00	$ 14,894.71	$ 22,342.07	$ 34,000.00
05-501-123	TOOLS	$ 3,462.00	$ 1,010.00	$ 2,109.00	$ 3,500.00	$ 904.22	$ 1,356.33	$ 3,500.00
05-501-125	CHEMICALS	$ 4,794.00	$ 7,432.00	$ 8,661.00	$ 9,100.00	$ 4,394.50	$ 6,591.75	$ 9,000.00
05-501-127	SAFETY EQUIPMENT	$ 1,014.00	$ 912.00	$ 1,114.00	$ 1,000.00	$ 708.00	$ 1,062.00	$ 1,000.00
05-501-128	TEST CHEMICALS	$ -	$ -	$ 214.00	$ -	$ 566.56	$ 849.84	$ 500.00
05-501-129	BUILD MAINT UPKEEP	$ 374.00	$ 1,607.00	$ 345.00	$ 10,000.00	$ 99.52	$ 238.85	$ 10,000.00
WATER TOTAL CONTRACT/SUPPLIES		$ 36,305.00	$ 39,246.00	$ 51,561.00	$ 55,600.00	$ 21,567.51	$ 32,440.83	$ 58,000.00
OPERATING EXPENSE								
05-501-130	UNIFORMS	$ 1,014.00	$ 914.00	$ 1,450.00	$ 2,600.00	$ 1,856.50	$ 2,784.75	$ 2,000.00
05-501-132	VEHICLE/EQUIP REPAIR/UPKEEP	$ 3,506.00	$ 5,702.00	$ 4,392.00	$ 3,000.00	$ 1,927.81	$ 2,891.72	$ 3,000.00
05-501-135	METER/REPAIR	$ 2,234.00	$ 1,277.00	$ 9,779.00	$ 3,000.00	$ -	$ -	$ 3,000.00
05-501-136	WELL UPKEEP	$ 9,229.00	$ 55,991.00	$ 9,323.00	$ 25,000.00	$ 8,961.79	$ 13,442.69	$ 25,000.00
05-501-138	FUEL	$ 3,967.00	$ 5,518.00	$ 8,940.00	$ 8,000.00	$ 5,416.67	$ 8,125.01	$ 8,000.00
05-501-141	TELEPHONE/PAGER	$ 5,034.00	$ 5,668.00	$ 5,868.00	$ 5,500.00	$ 3,799.41	$ 5,699.12	$ 6,000.00
05-501-142	ELECTRICITY	$ 34,020.00	$ 43,992.00	$ 39,729.00	$ 40,000.00	$ 23,733.21	$ 35,599.82	$ 40,000.00
05-501-150	FORMS/OFFICE SUPPLIES	$ 638.00	$ 773.00	$ 855.00	$ 1,000.00	$ 294.84	$ 442.26	$ 500.00
05-501-153	TECHNOLOGY	$ 8,555.00	$ 2,566.00	$ 10,832.00	$ 18,000.00	$ 9,692.61	$ 14,538.92	$ 9,443.00
05-501-154	POSTAGE	$ 1,922.00	$ 2,058.00	$ 2,681.00	$ 2,500.00	$ 1,353.67	$ 2,030.51	$ 2,500.00
05-501-161	PROFESSIONAL SERVICES	$ 20,025.00	$ 33,588.00	$ 26,771.00	$ 25,000.00	$ 23,931.47	$ 35,897.21	$ 30,000.00
05-501-162	LAB FEES	$ 4,201.00	$ 778.00	$ 1,850.00	$ 2,500.00	$ 2,005.09	$ 3,007.64	$ 2,500.00
05-501-164	TCEQ SYSTEM FEES	$ 2,532.00	$ 2,532.00	$ 2,646.00	$ 3,000.00	$ 2,531.85	$ 2,531.85	$ 3,000.00
05-501-165	ADS/NOTICES	$ -	$ 1,331.00	$ 46.00	$ 500.00	$ -	$ -	$ 500.00
05-501-170	TRAVEL/TRAINING EXPENSE	$ 764.00	$ 1,567.00	$ 1,773.00	$ 1,250.00	$ 627.72	$ 941.58	$ 1,500.00

PROPOSED

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	---------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
05-501-171	MEMBERSHIP/DUES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-179	WATER TOWER DEMOLITION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-180	RISK INSURANCE	$ 5,045.00	$ 5,045.00	$ 5,763.00	$ 6,569.03	$ 6,569.03	$ 6,569.03	$ 6,569.00
05-501-182	REFUND ON WATER BILL ERROR	$ 645.00	$ -	$ -	$ -	$ -	$ -	$ -
05-501-183	MISCELLANEOUS EXPENSE	$ -	$ 81.00	$ 750.00	$ 100.00	$ -	$ -	$ 100.00
05-501-184	CONTINGENCIES	$ -	$ 1,040.00	$ -	$ 5,000.00	$ -	$ -	$ 5,000.00
05-501-185	GRADE RECONSTRUCTION	$ 3,929.00	$ -	$ -	$ 5,000.00	$ -	$ -	$ 5,000.00
05-501-188	ADM. EXPENSE TO GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-189	MAINT FEE TO ACO	$ -	$ -	$ -	$ (9,911.00)	$ -	$ -	$ -
WATER TOTAL OPERATING EXPENSE		$ 107,260.00	$ 170,421.00	$ 133,448.00	$ 147,608.03	$ 92,701.67	$ 134,502.07	$ 153,612.00
CAPITAL EXP. & DEBT SRVC								
05-501-190	CAPITAL PURCHASE	$ -	$ 9,564.00	$ 9,911.00	$ 16,390.00	$ 121,708.78	$ 292,101.07	$ 28,044.00
05-501-191	INFRASTRUCTURE REPLACED	$ -	$ -	$ -	$ (135,000.00)	$ -	$ -	$ -
05-501-192	LAKE EASTEX/OTHER SURFACE WA	$ 10,432.00	$ 10,432.00	$ 10,432.00	$ 20,865.00	$ -	$ -	$ 10,070.24
05-501-193	INTERNALTRANSFER TO GEN	$ 135,000.00	$ 145,830.00	$ 160,413.00	$ 270,000.00	$ 87,498.00	$ 135,000.00	$ 135,000.00
05-501-194	NEW WA METER-ASTIN BANK	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-195	LOGIC INVESTMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-196	TAX NOTE 2008	$ 653.00	$ -	$ -	$ -	$ -	$ -	$ -
05-501-197	REINSTATE RESERVE BAL.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-198	DEBT SRVC 1996 REFUNDING BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-199	DEBT SRVC 1996 C.O.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WATER TOTAL CAPITAL EXP. & DEBT SRVC		$ 146,085.00	$ 165,826.00	$ 180,756.00	$ 172,255.00	$ 209,206.78	$ 427,101.07	$ 173,114.24
(200-999) CATEGORY								
05-501-201	DEBT SERVICE - BONDS 1991	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-202	WATER - DEPRECIATION	$ 126,784.00	$ -	$ -	$ -	$ -	$ -	$ -
05-501-203	BAD DEBT WRITE OFF UTILITIES	$ 5,838.00	$ 1,650.00	$ (153.00)	$ -	$ 4,796.00	$ -	$ -
TOTAL (200-999) CATEGORY		$ 132,622.00	$ 1,650.00	$ (153.00)	$ -	$ 4,796.00	$ -	$ -
WATER TOTAL EXPENDITURES		$ 640,090.00	$ 611,102.00	$ 598,914.00	$ 512,253.03	$ 407,740.96	$ 778,076.61	$ 559,550.21

Backhoe 1/4
Tractor 1/4
Vacuum Excavator 1/4
Well Repair 100%

PROPOSED

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
SEWER								
EXPENDITURES								
EMPLOYEE C OST								
05-502-102	SALARIES	$ 28,046.00	$ 29,642.00	$ 30,437.00	$ 58,716.00	$ 24,288.00	$ 26,496.00	$ 64,947.19
05-502-103	OVERTIME FUND	$ 2,147.00	$ 2,261.00	$ 1,215.00	$ 2,750.00	$ 2,350.00	$ 2,563.64	$ 2,750.00
05-502-109	MEDICARE SS	$ 438.00	$ 463.00	$ 459.00	$ 891.00	$ 386.00	$ 421.09	$ 981.61
05-502-110	F.I.C.A (SS)	$ 1,872.00	$ 1,978.00	$ 1,963.00	$ 3,811.00	$ 1,652.00	$ 1,802.18	$ 4,197.23
05-502-111	HEALTH INSURANCE	$ 7,377.00	$ 8,461.00	$ 7,994.00	$ 18,737.00	$ 4,689.00	$ 5,115.27	$ 22,419.78
05-502-112	T.M.R.S. RETIREMENT	$ 1,706.00	$ 1,787.00	$ 1,779.00	$ 4,981.00	$ 1,845.00	$ 2,012.73	$ 6,185.31
05-502-113	TEXAS WORKFORCE COMM	$ 148.00	$ 252.00	$ 9.00	$ 180.00	$ 9.00	$ 9.82	$ 18.00
05-502-114	WORKER'S COMPENSATION INS	$ 702.00	$ 4,703.00	$ 1,129.00	$ 1,814.00	$ 1,814.00	$ 1,814.00	$ 1,998.42
SEWER TOTAL EMPLOYEE COST		$ 42,436.00	$ 49,547.00	$ 44,985.00	$ 91,880.00	$ 37,033.00	$ 40,234.73	$ 103,497.54
CONTRACT/SUPPLIES								
05-502-120	MATERIALS & SUPPLIES	$ 4,250.00	$ 6,517.00	$ 6,231.00	$ 6,000.00	$ 1,506.39	$ 2,259.59	$ 6,500.00
05-502-123	TOOLS	$ 790.00	$ 539.00	$ 670.00	$ 600.00	$ 4,433.92	$ 6,650.88	$ 600.00
05-502-125	CHEMICALS	$ 4,764.00	$ 6,598.00	$ 4,647.00	$ 6,500.00	$ 4,213.74	$ 6,320.61	$ 6,500.00
05-502-127	SAFETY EQUIPMENT	$ 1,279.00	$ 382.00	$ 543.00	$ 500.00	$ 898.79	$ 1,348.19	$ 500.00
05-502-128	TEST CHEMICALS	$ -	$ -	$ -	$ -	$ 558.51	$ 837.77	$ 1,000.00
05-502-129	BUILDING MAINT/UPKEEP	$ 601.00	$ 5,395.00	$ 469.00	$ 10,000.00	$ 985.83	$ 1,478.75	$ 10,000.00
SEWER TOTAL CONTRACT/SUPPLIES		$ 11,684.00	$ 19,431.00	$ 12,560.00	$ 23,600.00	$ 12,597.18	$ 18,895.77	$ 25,100.00
OPERATING EXPENSE								
05-502-130	UNIFORMS	$ 916.00	$ 991.00	$ 760.00	$ 1,040.00	$ 375.98	$ 563.97	$ 1,400.00
05-502-132	VEHICLE/EQUIP REPAIR/UPKEEP	$ 3,563.00	$ 4,928.00	$ 8,391.00	$ 10,000.00	$ 7,760.82	$ 11,641.23	$ 10,000.00
05-502-133	PLANT UPGRADE/MAINT	$ 15,619.00	$ 2,763.00	$ 118,707.00	$ 5,000.00	$ 557,976.69	$ 836,965.04	$ 5,000.00
05-502-134	INFLOW & INFILTRATION REPAIRS	$ 17,099.00	$ 13,336.00	$ 46,250.00	$ 15,000.00	$ 19,942.86	$ 29,914.29	$ 15,000.00
05-502-136	LIFT STATION UPKEEP	$ 22,339.00	$ 22,262.00	$ 45,180.00	$ 15,000.00	$ 2,500.00	$ 3,750.00	$ 15,000.00
05-502-138	FUEL	$ 3,231.00	$ 4,358.00	$ 6,934.00	$ 8,000.00	$ 3,839.93	$ 5,759.90	$ 8,000.00
05-502-141	TELEPHONE	$ 4,128.00	$ 3,653.00	$ 6,423.00	$ 5,200.00	$ 690.71	$ 1,036.07	$ 3,000.00
05-502-142	ELECTRICITY	$ 24,150.00	$ 27,588.00	$ 27,384.00	$ 26,000.00	$ 16,244.25	$ 24,366.38	$ 28,000.00
05-502-150	FORMS/OFFICE SUPPLIES	$ 365.00	$ 773.00	$ 643.00	$ 650.00	$ -	$ -	$ 500.00
05-502-153	TECHNOLOGY	$ 7,230.00	$ 1,671.00	$ 6,927.00	$ 9,000.00	$ 4,302.57	$ 6,453.86	$ 7,950.06
05-502-154	POSTAGE	$ 1,537.00	$ 1,568.00	$ 1,824.00	$ 1,900.00	$ 1,326.72	$ 1,990.08	$ 2,200.00
05-502-161	PROFESSIONAL SERVICES	$ 25,309.00	$ 48,747.00	$ 41,886.00	$ 25,000.00	$ 23,476.86	$ 35,215.29	$ 25,000.00
05-502-162	LAB FEES	$ 5,606.00	$ 7,291.00	$ 6,158.00	$ 6,000.00	$ 6,628.00	$ 9,942.00	$ 11,000.00
05-502-163	SLUDGE DISPOSAL	$ 1,424.00	$ 1,711.00	$ 1,375.00	$ 3,000.00	$ 720.00	$ 1,080.00	$ 3,000.00
05-502-164	TCEQ FEES	$ 2,552.00	$ 3,767.00	$ 2,552.00	$ 2,750.00	$ 2,551.78	$ 2,551.78	$ 2,750.00
05-502-165	ADS/NOTICES	$ -	$ 1,303.00	$ 46.00	$ -	$ -	$ -	
05-502-170	TRAVEL & TRAINING	$ 838.00	$ 464.00	$ 1,149.00	$ 500.00	$ -	$ -	$ 700.00
05-502-180	RISK INSURANCE	$ 1,867.00	$ 2,084.00	$ 2,570.00	$ 2,903.00	$ 2,902.94	$ 2,902.94	$ 2,902.94
05-502-183	MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -	$ 1,050.00	$ 1,575.00	$ 100.00

PROPOSED

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 PROPOSED BUDGET
05-502-184	CONTINGENCIES	$ -	$ 750.00	$ 3,169.00	$ 7,500.00	$ -	$ -	$ 7,500.00
05-502-185	GRADE RECONSTRUCTION	$ -	$ -	$ -	$ 2,000.00	$ -	$ -	$ 2,000.00
05-502-186	GRANT EXPENSE CITY MATCH	$ -	$ -	$ -	$ 35,000.00	$ -	$ -	$ 35,000.00
05-502-187	PLANNING GRANT 726134	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-502-188	ADM. EXPENSE TO GENERAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-502-189	GRANT EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SEWER TOTAL OPERATING EXPENSE		$ 137,773.00	$ 150,008.00	$ 328,328.00	$ 181,443.00	$ 652,290.11	$ 975,707.81	$ 186,003.00
CAPITAL EXP. & DEBT SRVC								
05-502-190	CAPITAL PURCHASE	$ -	$ 9,564.00	$ 9,911.00	$ 24,911.00	$ 46,738.00	$ -	$ 9,911.09
05-502-191	INFRASTRUCTURE REPLACMENT	$ 32,806.00	$ 4,890.00	$ 181,348.00	$ -	$ 143,310.00	$ -	$ -
05-502-192	INTERNAL TRANSFER TO GEN	$ -	$ -	$ -	$ 40,000.00	$ -	$ -	$ 40,000.00
SEWER TOTAL CAPITAL EXP. & DEBT SRVC		$ 32,806.00	$ 14,454.00	$ 191,259.00	$ 64,911.00	$ 190,048.00	$ -	$ 49,911.09
(200-999) CATEGORY								
05-502-203	BAD DEBT WRITE OFF UTILITIES	$ 7,832.00	$ 1,586.00	$ (80.00)	$ -	$ 5,701.00	$ -	$ -
SEWER TOTAL (200-999) CATEGORY		$ 7,832.00	$ 1,586.00	$ (80.00)	$ -	$ 5,701.00	$ -	$ -
SEWER TOTAL EXPENDITURES		$ 232,531.00	$ 235,026.00	$ 577,052.00	$ 361,834.00	$ 897,669.29	$ 1,034,838.30	$ 364,511.63
WATER AND SEWER FUND TOTAL REVENUES		$ 785,479.00	$ 813,352.00	$ 1,045,582.00	$ 874,406.00	$ 1,414,502.14	$ 881,736.21	$ 920,317.54
WATER AND SEWER FUND TOTAL EXPENDITURES		$ 872,621.00	$ 846,128.00	$ 1,175,966.00	$ 874,087.03	$ 1,305,410.25	$ 1,812,914.91	$ 924,061.84
WATER AND SEWER REVENUE OVER/(UNDER) EXPENDITURES		$ (87,142.00)	$ (32,776.00)	$ (130,384.00)	$ 318.97	$ 109,091.89	$ (931,178.70)	$ (3,744.30)

Tractor 1/4
Backhoe 1/4
Vacuum Excavator 1/2

PROPOSED

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	PROJECTED YEAR END ----------)	2023 - 2024 PROPOSED BUDGET
06 -DEBT SRVC - WASTEWATER BD							
NON-DEPARTMENTAL							
REVENUES							
06-401-086 TEXPOOL RECEIVING	$ -	$ -	$ -	$ -	$ -	$ -	$ -
06-401-107 I/S PROPERTY TAX	$ 118,782.00	$ 138,964.00	$ 140,099.00	$ 147,228.00	$ 90,594.00	$ -	$ 147,425.50
06-401-140 INTEREST INCOME	$ 651.00	$ 58.00	$ 503.00	$ 120.00	$ 683.00	$ -	$ 500.00
06-401-170 FROM OTHER AGENCIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE TOTAL REVENUE	$ 119,433.00	$ 139,022.00	$ 140,602.00	$ 147,348.00	$ 91,277.00	$ -	$ 147,925.50
EXPENDITURES							
OPERATING EXPENSE							
06-501-151 FORMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
06-501-183 MISC EXP.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE TOTAL OPERATING EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CAPITAL EXP. & DEBT SRVC							
06-501-193 12-96 WATERWKS SYSTEM	$ -	$ -	$ -	$ -	$ -	$ -	$ -
06-501-194 2008 REFUNDING BOND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
06-501-195 TEXPOOL INVESTMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
06-501-196 GO REFUND SERIES 2013	$ 115,025.00	$ 115,514.00	$ 115,915.00	$ 117,228.00	$ -	$ -	$ 117,425.50
06-501-197 TWDB BOND SERIES 2020	$ -	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 10,614.00	$ -	$ 30,000.00
TOTAL CAPITAL EXP. & DEBT SRVC	$ 115,025.00	$ 145,514.00	$ 145,915.00	$ 147,228.00	$ 10,614.00	$ -	$ 147,425.50
DEBT SERVICE TOTAL EXPENDITURES	$ 115,025.00	$ 145,514.00	$ 145,915.00	$ 147,228.00	$ 10,614.00	$ -	$ 147,425.50
DEBT SERVICE FUND TOTAL REVENUES	$ 119,433.00	$ 139,022.00	$ 140,602.00	$ 147,348.00	$ 91,277.00	$ -	$ 147,925.50
DEBT SERVICE FUND TOTAL EXPENDITURES	$ 115,025.00	$ 145,514.00	$ 145,915.00	$ 147,228.00	$ 10,614.00	$ -	$ 147,425.50
DEBT SERVICE REVENUE OVER/(UNDER) EXPENDITURES	$ 4,408.00	$ (6,492.00)	$ (5,313.00)	$ 120.00	$ 80,663.00	$ -	$ 500.00

PROPOSED