

**CITY OF PINEHURST
APPROVED ANNUAL BUDGET
FISCAL YEAR 2022-2023**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$21,582, which is a 3.09 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 \$2,270.

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

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

AGAINST: None

PRESENT AND NOT VOTING: Sarah McClendon

ABSENT: None

Property Tax Rate Comparision	2022-2023	2021-2022
Property Tax Rate:	\$0.697994/100	\$0.75813/100
No New Revenue Tax Rate:	\$0.677379/100	\$0.74824/100
No New Revenue Maintenanc Operations	\$0.603631/100	\$0.65707/100
Voter Approval Tax Rate:	\$0.697994/100	\$0.80532/100
Debt Rate:	\$0.056791/100	\$0.08433/100

Total debt obligation for this fiscal year secured by property taxes is \$80,201

**Filed with City Secretary: AUGUST 3, 2022
Presentation of Proposed Budget to Full Council: August 2, 2022
Approved by City Council: September 13, 2022**

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

a & b

	BUDGET 2021-2022	BUDGET 2022-2023	BUDGET DIFFERENCE	
GENERAL FUND				
REVENUES				
Property Taxes	700,037	767,466	67,429	
Sales Taxes	675,000	655,000	(20,000)	
Franchise Taxes	145,000	135,000	(10,000)	
Non-Tax Sources	167,180	158,850	(8,330)	
Transfer from other funds	160,421	165,000	4,579	
Transfer from Reserves	0	0	0	
TOTAL REVENUES	1,847,638	1,881,316	33,678	
PRIOR YEAR FUND BALANCE	1,458,504	1,462,203	3,700	
AVAILABLE FUNDS	3,306,142	3,343,519	37,378	
EXPENDITURES				
Operating	1,807,803	1,833,476	25,673	
Capital Outlay	39,135	23,286	(15,850)	
Transfers	12,000	24,000	12,000	
TOTAL EXPENDITURES	1,858,938	1,880,762	21,823	1,880,762
WATER AND SEWER FUND				
REVENUES				
Water and Sewer Service	832,000	839,000	7,000	
Grant Revenue	3,091,944	1,045,599	(2,046,345)	
Other Revenue	15,500	35,000	19,500	
TOTAL REVENUES	3,939,444	1,919,599	(2,019,845)	
PRIOR YEAR FUND BALANCE	1,888,173	1,922,566	34,393	
AVAILABLE FUNDS	5,827,617	3,842,165	(1,985,452)	
EXPENDITURES				
Operating	762,758	801,275	38,517	
Capital Outlay	24,401	15,102	(9,299)	
Grant Expenses	3,406,944	1,045,599	(2,361,345)	
Transfers	59,500	59,500	0	
TOTAL EXPENDITURES	4,253,602	1,921,475	(2,332,127)	875,876

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

a & b

**BUDGET BUDGET BUDGET
2021-2022 2022-2023 DIFFERENCE**

GARBAGE FUND

REVENUES

Garbage Collection	530,025	561,826	31,801
Other Revenue	4,750	18,400	13,650
TOTAL REVENUE	534,775	580,226	45,451
PRIOR YEAR FUND BALANCE	490,889	527,258	36,370
TOTAL FUNDS AVAILABLE	1,025,664	1,107,485	81,821

EXPENDITURES

Operating	377,098	387,232	10,134
Capital Outlay	0	0	0
Transfers	155,000	165,000	10,000
TOTAL EXPENDITURES	532,098	552,232	20,134

552,232

DEBT SERVICE FUND

REVENUES

Property Taxes	85,286	68,272	(17,014)
Transfer from other funds	71,228	83,666	12,438
TOTAL REVENUES	156,513	151,938	(4,576)
PRIOR YEAR FUND BALANCE	3,907	7,856	3,949
AVAILABLE FUNDS	160,420	159,793	(626)
EXPENDITURES	156,513	158,867	2,353

158,867

3,467,736 Total Budget Excluding Grants

3,394,207

GENERAL FUND RECAP

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FISCAL YEAR 2022-23

JUNE 2022

	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	ADOPTED 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
BEGINNING CASH BALANCE	1,462,203.48	1,458,503.64	1,458,503.64	1,458,503.64	1,154,158.12	1,154,158.12
Revenues:						
Property Taxes	767,465.96	722,200.00	715,901.86	700,036.76	640,381.52	620,463.36
Sales Taxes	655,000.00	655,090.36	491,317.77	675,000.00	709,244.22	665,000.00
Franchise Taxes	135,000.00	135,000.00	37,307.20	145,000.00	135,164.71	150,000.00
Fines & Fees	110,000.00	112,998.73	84,777.80	125,000.00	110,632.68	150,000.00
Permit, Lic. & Insp. Fees	25,000.00	25,640.93	19,230.70	25,000.00	29,182.48	22,500.00
Interest	3,000.00	3,364.52	2,523.39	1,200.00	1,046.25	10,000.00
GLO 20-065-034-C11	149,924.06	2,373,842.15	2,096,719.16	2,373,842.15	410,874.46	
Coronavirus Local FRF/AR	0.00	5,695.00	2,696.00	0.00		
Other Revenue	20,850.00	41,323.50	38,506.19	15,980.00	93,117.03	96,000.00
Total Operating Revenues	1,866,240.02	4,075,155.20	3,488,980.07	4,061,058.91	2,129,643.35	1,713,963.36
Transfers from Other Funds	165,000.00	160,421.47	121,746.47	160,421.47	190,842.94	190,842.94
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	30,549.70	30,549.70	15,000.00	110,522.15	0.00
Intergovernmental Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Funds Available	3,494,943.50	5,724,630.01	5,099,779.88	5,694,984.02	3,585,166.56	3,058,964.42
Expenditures						
CITY ADMINISTRATOR	112,009.26	90,605.92	66,198.17	80,043.60	79,919.01	79,189.99
CITY SECRETARY	99,205.38	99,306.81	74,328.09	95,549.77	94,535.42	94,572.17
LEGAL	34,290.50	32,283.80	23,993.27	32,115.21	34,168.92	35,925.33
MUNICIPAL COURT	108,365.88	108,024.72	62,858.27	120,616.14	86,071.89	110,106.98
FIRE PROTECTION	63,200.00	63,139.15	49,939.67	67,335.00	44,703.38	51,828.00
CODE ENFORCEMENT	102,758.01	103,379.97	80,067.52	110,657.37	90,685.88	102,690.08
FLEET SERVICES	75,459.39	73,586.99	53,422.00	73,187.91	67,126.20	75,313.90
GENERAL GOVERNMENT	120,342.00	119,493.32	87,033.86	110,567.00	120,845.61	118,324.00
POLICE DEPARTMENT	888,550.45	871,780.28	653,169.24	883,941.42	850,691.15	967,193.36
STREET DEPARTMENT	358,613.53	2,566,861.61	2,227,817.44	2,587,641.42	604,446.96	211,317.86
ANIMAL CONTROL	20,605.68	21,244.90	16,220.98	19,990.30	16,296.20	19,882.76
Total Operating Expenditures	1,983,400.08	4,149,707.46	3,395,048.51	4,181,645.14	2,089,490.62	1,866,344.43
Transfer to Other Funds	24,000.00	12,000.00	9,000.00	12,000.00	12,000.00	12,000.00
Capital Outlay	23,285.52	8,057.59	8,057.59	39,135.40	25,172.30	25,187.61
Total Expenses	2,030,685.60	4,169,765.05	3,412,106.10	4,232,780.54	2,126,662.92	1,903,532.04
Net Gain (Loss)	2,054.42	96,361.32	229,170.14	3,699.84	304,345.52	1,274.26
Ending Balance	1,464,257.91	1,554,864.96	1,687,673.78	1,462,203.48	1,458,503.64	1,155,432.38

GENERAL FUND REVENUES

June 2022

FY22-23 I&S Rate=0.056791

FISCAL YEAR 2022-23	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
Property Taxes - M&O	747,965.96	700,000.00	694,218.05	689,786.76	619,714.20	612,713.36
Penalty & Interest - M&O	18,000.00	20,500.00	20,023.05	9,000.00	19,414.78	6,500.00
Rendition Penalty	1,500.00	1,700.00	1,660.76	1,250.00	1,252.54	1,250.00
Sales Tax	655,000.00	655,090.36	491,317.77	675,000.00	709,244.22	665,000.00
Franchise Tax	135,000.00	135,000.00	37,307.20	145,000.00	135,164.71	150,000.00
Licenses & Permits	25,000.00	25,640.93	19,230.70	25,000.00	29,182.48	22,500.00
Court Fines	110,000.00	112,883.73	84,662.80	125,000.00	110,562.68	150,000.00
Impounding Fees	0.00	115.00	115.00	0.00	70.00	0.00
State PD Training Income	850.00	854.25	854.25	980.00	987.41	1,000.00
Law Enforcement Grant Fund	1,500.00	30,549.70	30,549.70	15,000.00	13,621.17	80,000.00
Narcotic Seizures	0.00	0.00	0.00	0.00	3,250.58	0.00
Interest	3,000.00	3,364.52	2,523.39	1,200.00	1,046.25	10,000.00
Picnic Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Misc Income	10,000.00	11,269.25	8,451.94	15,000.00	25,403.75	15,000.00
Gain on Sale of Assets	10,000.00	29,200.00	29,200.00	0.00	6,841.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00	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	149,924.06	2,373,842.15	2,096,719.16	2,373,842.15	410,874.46	0.00
Hurricane Laura FEMA Reiml	0.00	0.00	0.00	0.00	43,013.12	0.00
Coronavirus Local FRF/ARPA	0.00	5,695.00	2,696.00	0.00		
Disaster Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	1,867,740.02	4,105,704.90	3,519,529.77	4,076,058.91	2,129,643.35	1,713,963.36
Transfer from Refuse	165,000.00	155,000.00	116,325.00	155,000.00	150,000.00	150,000.00
Transfer from W&S	0.00	0.00	0.00	0.00	30,000.00	30,000.00
Transfer from Capital Fund	0.00	5,421.47	5,421.47	5,421.47	10,842.94	10,842.94
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	110,522.15	0.00
Total Revenues	2,032,740.02	4,266,126.37	3,641,276.24	4,236,480.38	2,431,008.44	1,904,806.30

ACCOUNT TITLE	June 2022			BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022			
Salaries	75,282.50	69,323.54	50,494.10	59,733.98	58,511.94	57,616.20
Payroll Taxes - FICA	5,759.11	5,285.88	3,862.76	4,569.65	4,351.80	4,437.86
Payroll Taxes - TEC	171.00	9.00	9.00	171.00	328.17	346.00
Hospitalization/Dental/Life Ins	15,647.68	175.20	131.40	175.20	175.20	175.20
Retirement	13,548.97	12,505.43	9,138.58	11,053.77	11,449.32	11,498.30
Office Supplies	100.00	50.00	9.27	100.00	1,549.60	1,550.00
Equipment Repair & Maint.	200.00	100.00	17.84	200.00	150.00	150.00
Cell Phone	600.00	542.36	406.77	600.00	542.88	550.00
Gasoline	0.00	1,509.08	1,131.81	1,500.00	1,781.43	1,781.43
Training	0.00	0.00	0.00	240.00	240.00	240.00
Dues/Subscriptions	200.00	0.00	0.00	200.00	0.00	0.00
Vehicle Insurance	0.00	855.43	885.43	1,000.00	778.09	780.00
Meeting & conferences	500.00	250.00	111.21	500.00	60.58	65.00
Total Operating Expense	112,009.26	90,605.92	66,198.17	80,043.60	79,919.01	79,189.99
Capital Lease Payments	0.00	0.00	0.00	7,550.88	6,120.54	6,120.77
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	112,009.26	90,605.92	66,198.17	87,594.48	86,039.55	85,310.76

ACCOUNT TITLE	June 2022			BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022			
Salaries	66,974.00	67,771.62	51,522.22	64,107.04	64,319.09	63,977.60
Payroll Taxes - FICA	5,123.51	5,324.64	3,891.08	4,904.19	4,825.19	4,833.36
Payroll Taxes - TEC	171.00	9.00	9.00	171.00	252.00	252.00
Hospitalization/Dental/Life Ins	10,533.22	9,424.32	7,068.24	9,654.53	8,259.00	8,483.09
Retirement	12,053.65	12,859.87	9,397.60	11,863.01	12,816.96	12,832.12
Office Supplies	300.00	150.00	45.76	300.00	247.61	300.00
Computer related expense	2,500.00	2,500.00	1,619.42	2,500.00	3,172.69	3,175.00
Equipment Repair & Maint.	250.00	125.00	0.00	250.00	0.00	0.00
Cell Phone	600.00	542.36	406.77	600.00	542.88	600.00
Training	500.00	500.00	268.00	1,000.00	0.00	0.00
Dues, Subscriptions, & Membr	200.00	100.00	100.00	200.00	100.00	119.00
Total Operating Expenses	99,205.38	99,306.81	74,328.09	95,549.77	94,535.42	94,572.17
Capital Outlay				0.00	0.00	0.00
Total Expenses	99,205.38	99,306.81	74,328.09	95,549.77	94,535.42	94,572.17

June 2022

ACCOUNT TITLE	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
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	171.00	96.17	171.00	212.00	212.00
Hospitalization/Dental/Life Ins	20,669.74	18,663.12	13,997.34	18,494.45	16,104.04	17,838.57
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Extral Legal Fees	1,250.00	1,250.00	750.00	1,250.00	5,653.20	5,675.00
Meetings & Conferences	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	34,290.50	32,283.80	23,993.27	32,115.21	34,168.92	35,925.33

June 2022

ACCOUNT TITLE	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
Salary-Judge	7,598.40	7,668.39	5,603.82	7,598.40	6,347.83	7,598.40
Salary-Court Clerk	24,315.20	24,235.24	17,710.37	24,315.46	23,722.40	23,722.40
Payroll Tax - FICA	581.28	586.59	428.66	581.28	485.56	581.28
Payroll Tax - TEC	171.00	171.00	102.10	171.00	114.55	171.00
Office Supplies	750.00	433.60	325.20	1,000.00	504.59	1,000.00
Extra Fees-Legal	1,500.00	750.00	0.00	1,500.00	0.00	650.00
Computer Related Expense	250.00	250.00	0.00	250.00	448.90	698.90
Warrant Collection Expense	0.00	12,277.95	9,208.46	0.00	10,364.70	0.00
Equipment Repairs and Maint	5,000.00	3,200.00	0.00	6,000.00	6,833.32	6,850.00
Training	3,000.00	707.36	707.36	4,000.00	300.00	4,000.00
Dues, Subs., & Membership	200.00	200.00	0.00	200.00	150.00	200.00
State Tax on fines	65,000.00	57,544.60	28,772.30	75,000.00	36,800.04	64,635.00
Total Operating Expense	108,365.88	108,024.72	62,858.27	120,616.14	86,071.89	110,106.98
Capital Outlay	0.00		0.00	0.00	5,262.44	5,262.44
Total Expenses	108,365.88	108,024.72	62,858.27	120,616.14	91,334.33	115,369.42

June 2022

ACCOUNT TITLE	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
Office Supplies	200.00	150.00	0.00	275.00	43.56	275.00
Fire House Program	700.00	636.55	636.55	650.00	618.00	620.00
Computer Related Expense	700.00	300.00	0.00	750.00	115.99	300.00
Field Supplies	1,000.00	500.00	25.00	1,000.00	933.00	1,000.00
Fees-Fire Runs	6,000.00	6,000.00	4,500.00	6,000.00	0.00	1,000.00
Equipment Repair	3,500.00	3,506.45	2,629.84	2,500.00	0.00	2,500.00
Vehicle Repair & Maint	12,000.00	20,000.00	13,073.67	20,000.00	6,705.93	6,725.00
Building Maintenance	2,000.00	500.00	0.00	1,000.00	5,636.72	5,700.00
Generator Maintenance	0.00	0.00	0.00	0.00	291.50	300.00
Natural Gas	600.00	559.01	419.26	650.00	552.01	650.00
Gasoline	2,000.00	1,631.63	1,223.72	1,000.00	858.72	1,000.00
Diesel	1,500.00	1,604.04	1,203.03	1,000.00	1,087.63	1,100.00
Training	3,000.00	1,170.57	877.93	2,500.00	1,710.00	2,080.00
Dues & Subscriptions	1,200.00	500.00	0.00	1,000.00	0.00	975.00
Miscellaneous Expense	2,500.00	2,920.91	2,190.68	2,300.00	2,101.39	2,300.00
Workers Compensation	2,200.00	2,012.44	2,012.44	2,200.00	1,586.96	2,293.00
Vehicle Insurance	4,000.00	3,875.26	3,875.26	4,000.00	4,702.52	5,000.00
Fire Prevention Program	2,500.00	0.00	0.00	2,500.00	0.00	0.00
Contract Dispatch Services	14,100.00	14,100.00	14,100.00	14,100.00	11,700.00	11,900.00
Dispatch Texting Services	1,000.00	810.00	810.00	910.00	860.00	910.00
800MHZ Radio System Lease	2,500.00	2,362.29	2,362.29	3,000.00	5,199.45	5,200.00
Total Operating Expense	63,200.00	63,139.15	49,939.67	67,335.00	44,703.38	51,828.00
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	63,200.00	63,139.15	49,939.67	67,335.00	44,703.38	51,828.00

**CITY INSPECTOR
CODE ENFORCEMENT**

June 2022

ACCOUNT TITLE	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
Salaries	49,761.60	57,000.00	47,531.22	51,310.92	48,702.16	50,064.80
Payroll Tax - FICA	3,806.76	4,784.42	3,496.31	3,925.29	3,381.13	3,829.96
Payroll Tax - TEC	171.00	9.00	9.00	171.00	252.00	252.00
Hospitalization/Dental/Life Ins	14,387.80	13,764.80	10,323.60	14,230.07	11,699.44	13,475.03
Retirement	8,955.84	12,088.37	8,833.81	9,495.09	9,833.16	10,074.29
Office Supplies	100.00	100.00	19.30	100.00	26.69	100.00
Computer Related Expense	225.00	225.00	0.00	500.00	224.79	500.00
Equipment Repairs & Maint.	750.00	725.00	725.00	725.00	724.00	725.00
Vehicle Repair/Maintenance	250.00	0.00	0.00	250.00	343.29	500.00
Cell Phones	600.00	547.93	410.95	600.00	542.88	600.00
Gasoline	1,500.00	2,000.00	1,113.84	1,000.00	895.87	900.00
Training	2,500.00	2,500.00	1,530.86	3,500.00	860.00	3,500.00
Dues & Subscriptions	400.00	400.00	245.00	500.00	430.00	500.00
Uniforms	350.00	350.00	188.77	350.00	148.41	350.00
Vehicle Insurance	1,000.00	885.44	885.44	1,000.00	778.09	1,200.00
Property Maint. Enforcement	8,000.00	8,000.00	4,754.42	8,000.00	7,343.97	7,350.00
Building Demolition	10,000.00	0.00	0.00	15,000.00	4,500.00	8,769.00
Total Operating Expense	102,758.01	103,379.97	80,067.52	110,657.37	90,685.88	102,690.08
Capital Lease Payments	7,550.88	0.00	0.00	7,550.88	6,899.98	6,902.20
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	110,308.89	103,379.97	80,067.52	118,208.25	97,585.86	109,592.28

June 2022

ACCOUNT TITLE	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
Salary	48,466.60	49,074.67	35,862.26	47,384.08	44,823.21	46,235.20
Payroll Taxes - FICA	3,707.69	3,667.01	2,679.74	3,624.88	3,296.11	3,536.99
Payroll Taxes - TEC	171.00	9.00	9.00	171.00	252.00	252.00
Hospitalization/Dental/Life Ins	10,841.32	9,717.96	7,288.47	9,654.53	8,536.84	12,482.03
Retirement	8,722.78	8,917.30	6,516.49	8,768.42	8,854.13	9,303.68
Office Supplies	100.00	75.00	19.94	100.00	88.28	100.00
Health & Safety	250.00	150.00	0.00	250.00	124.99	250.00
Small Tools & Equipment	1,800.00	1,000.00	314.07	2,000.00	253.97	1,919.00
Equipment Rental	250.00	0.00	0.00	250.00	0.00	250.00
Cell Phone	600.00	542.36	406.77	600.00	542.88	600.00
Training	0.00	0.00	0.00	0.00	0.00	0.00
Uniform Maintenance	550.00	433.68	325.26	385.00	353.79	385.00
Total Operating Expense	75,459.39	73,586.99	53,422.00	73,187.91	67,126.20	75,313.90
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	75,459.39	73,586.99	53,422.00	73,187.91	67,126.20	75,313.90

ACCOUNT TITLE	June 2022					
	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
Employee Related Expense	700.00	500.00	200.00	700.00	582.00	750.00
Office Supplies	2,000.00	2,089.33	1,567.00	2,000.00	1,810.96	2,000.00
Postage	3,600.00	3,000.00	1,513.50	3,000.00	2,219.00	2,400.00
Coronavirus Local FRF/ARPA	0.00	6,000.00	2,696.00	0.00		
Small Equipment	250.00	250.00	0.00	250.00	0.00	250.00
Bank Fees	6,400.00	3,425.00	1,284.51	0.00		
Audit Fees	8,000.00	8,000.00	8,000.00	8,000.00	5,000.00	5,450.00
Mayor Allowance	1,560.00	1,560.00	650.00	1,560.00	1,560.00	1,560.00
Council Allowance	1,800.00	1,800.00	860.00	1,800.00	1,590.00	1,800.00
Equipment Rental	2,500.00	2,500.00	1,826.45	2,500.00	2,996.33	3,000.00
Janitorial Supplies	1,700.00	1,363.76	1,022.82	1,700.00	1,174.07	1,200.00
Building Maintenance	5,000.00	2,500.00	1,323.07	5,000.00	12,008.85	12,010.00
COVID-19 Expense	0.00	0.00	0.00	0.00	6,859.57	0.00
Gas-Entex	1,000.00	826.11	619.58	1,000.00	785.61	900.00
Electricity	16,000.00	18,505.89	12,337.26	14,000.00	15,421.30	15,425.00
Telephone	8,500.00	9,207.69	6,138.46	8,500.00	8,411.11	8,500.00
Miscellaneous Expense	6,000.00	5,665.01	3,776.67	6,000.00	6,060.55	6,075.00
Holiday Market Expense	0.00	631.91	631.91	0.00	0.00	0.00
Memberships/Dues/Subs.	2,500.00	2,500.00	2,183.58	2,500.00	1,912.68	2,075.00
Meetings and Conferences	500.00	250.00	60.97	500.00	385.60	700.00
Property Tax Collection Fees	250.00	244.50	244.50	250.00	244.80	250.00
Building Maintenance Contract	6,500.00	6,918.00	4,612.00	6,500.00	6,031.00	6,500.00
Election Expense	5,000.00	5,000.00	4,160.71	5,000.00	10,547.47	10,550.00
Orange County Appraisal Dis	13,000.00	11,693.00	9,240.00	11,693.00	10,604.00	10,855.00
Advertising	3,000.00	3,000.00	192.75	3,000.00	3,143.27	3,150.00
Workers Compensation Ins	8,000.00	7,318.87	7,318.87	10,000.00	8,301.08	9,391.00
Insurance-General & Liability	13,520.00	11,753.25	11,753.25	12,052.00	10,305.36	10,471.00
Employee Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Notary Fees	142.00	71.00	0.00	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	100.00	100.00	0.00	100.00	0.00	100.00
Total Operating Expense	120,342.00	119,493.32	87,033.86	110,567.00	120,845.61	118,324.00
Transfer to Capital Replacem	12,000.00	12,000.00	9,000.00	12,000.00	12,000.00	12,000.00
Transfer to Debt Service	12,000.00	0.00	0.00	0.00	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	144,342.00	131,493.32	96,033.86	122,567.00	132,845.61	130,324.00

ACCOUNT TITLE	June 2022					
	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
Salaries-Dispatchers	93,426.20	95,060.04	69,466.95	94,310.88	90,147.17	92,002.20
Salaries-Police Officers	430,865.58	423,686.22	309,616.85	422,455.56	403,730.08	427,697.58
Salaries-Extra Police	11,520.00	821.05	600.00	11,520.00	2,760.00	11,520.00
Salaries- Drug Interdiction	0.00	0.00	0.00	0.00	0.00	0.00
Salaries-Extra Dispatchers	380.00	0.00	0.00	380.00	0.00	380.00
Payroll Taxes-FICA	40,865.67	37,592.66	27,471.56	40,175.23	35,748.90	39,099.63
Payroll Taxes-TEC	1,710.00	1,710.00	337.44	1,710.00	3,004.15	3,010.00
Hospitalization/Dental/Life Ins	109,091.54	93,440.00	70,080.00	92,837.50	79,801.78	92,403.40
Retirement	93,999.46	94,433.93	69,009.41	95,072.48	99,219.73	103,972.91
Uniforms	3,000.00	3,872.93	2,904.70	3,000.00	2,896.08	3,000.00
Office Supplies	2,000.00	2,000.00	765.67	2,000.00	2,448.62	2,500.00
Cell Phones	4,000.00	3,743.19	2,807.39	4,000.00	3,662.79	4,200.00
Computer Related Expense	1,500.00	886.79	665.09	1,500.00	1,699.79	1,750.00
Field Supplies	3,000.00	969.41	727.06	3,000.00	2,711.76	3,000.00
Office Equipment & Repair	1,500.00	273.33	205.00	500.00	200.00	500.00
Radio Repairs	500.00	0.00	0.00	500.00	0.00	500.00
LESO Equipment Repair	2,000.00	500.00	0.00	2,000.00	202.36	1,750.00
Vehicle Repair & Maintenance	6,000.00	5,000.00	2,487.85	8,000.00	5,275.26	8,000.00
Generator Maintenance	2,000.00	2,000.00	897.75	2,000.00	2,232.27	2,250.00
State Funded Training Expen	1,000.00	0.00	275.00	1,000.00	0.00	1,000.00
PD Grant Expense	885.00	15,344.30	15,116.58	15,344.30	29,455.62	72,000.00
Gasoline	17,500.00	18,231.65	13,673.74	14,500.00	15,841.99	15,850.00
Diesel	1,000.00	150.00	0.00	1,000.00	31.28	1,000.00
Training/Meetings	1,500.00	1,819.11	1,364.33	1,500.00	430.18	2,000.00
Dues & Subscriptions	3,000.00	3,250.00	2,906.00	3,000.00	3,279.00	3,300.00
Jail Expense	7,500.00	4,500.00	3,045.00	7,500.00	2,500.00	9,000.00
Contract Dispatch Service	15,000.00	15,000.00	11,250.00	15,000.00	15,000.00	15,000.00
Computer Program Maintenance	3,900.00	3,820.16	3,820.16	3,700.00	5,174.25	5,200.00
Workers compensation Ins	10,000.00	9,217.88	9,217.88	11,000.00	10,710.88	11,347.00
Police Cars - Principal	0.00	5,311.83	5,311.83	5,328.20	10,383.11	10,383.11
Interest Expense	0.00	85.03	85.03	93.27	459.83	459.83
Vehicle Ins	11,282.00	9,132.14	9,132.14	11,282.00	11,035.22	13,000.00
Law Officers Liability Ins	5,425.00	5,421.36	5,421.36	5,532.00	4,063.08	4,517.70
800MHZ Radio System Lease	3,200.00	2,587.27	2,587.27	3,200.00	6,585.97	6,600.00
Narcotic Seizure Expense	0.00	11,920.00	11,920.20	0.00	0.00	0.00
Total Operating Expense	888,550.45	871,780.28	653,169.24	883,941.42	850,691.15	967,193.36
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Capital Lease Payment	8,183.76	0.00	0.00	8,183.76	7,501.78	8,183.76
Total Expenses	896,734.21	871,780.28	653,169.24	892,125.18	858,192.93	975,377.12

ACCOUNT TITLE	June 2022			BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022			
Salaries	94,046.10	96,108.81	70,233.36	94,290.66	90,849.46	91,652.90
Payroll Tax - FICA	7,194.53	6,938.66	5,070.56	7,213.24	6,565.63	7,011.45
Payroll Tax - TEC	342.00	18.00	18.00	342.00	504.00	512.00
Hospitalization/Dental/Life Ins	26,180.90	23,511.72	17,633.79	23,724.88	20,045.92	22,899.66
Retirement	16,925.95	17,457.97	12,757.75	17,448.49	18,205.79	18,442.85
Office Supplies	200.00	100.00	71.22	200.00	60.30	200.00
Weed Control	1,350.00	600.00	0.00	600.00	600.00	600.00
Janitorial Supplies	200.00	200.00	84.22	200.00	183.26	200.00
Field Supplies	400.00	400.00	101.95	400.00	365.33	400.00
Health & Safety	500.00	500.00	187.75	500.00	359.98	500.00
Asphalt - Tack Oil - Street Ma	2,500.00	2,500.00	0.00	5,500.00	2,160.80	5,500.00
Limestone, Sand	4,000.00	3,375.00	1,508.36	6,000.00	3,182.48	3,200.00
Small Tools & Equipment	250.00	150.00	0.00	250.00	33.96	250.00
Signs	3,000.00	2,000.00	1,418.80	2,000.00	2,796.25	2,800.00
Street Paving	8,000.00	5,000.00	24.90	10,000.00	11,589.75	11,600.00
Parks Maintenance	2,000.00	1,000.00	71.77	2,000.00	740.93	2,400.00
TxCDBG 20-065-034-C113	149,924.06	2,373,842.15	2,096,719.16	2,373,842.15	410,874.46	0.00
Electricity-Street Lights	16,800.00	15,978.21	11,983.66	16,800.00	15,571.82	15,600.00
Equipment Rental	500.00	0.00	0.00	500.00	0.00	500.00
Equipment Repair & Maint	5,000.00	2,500.00	1,502.22	5,000.00	724.00	5,000.00
Vehicle Repair & Maintenance	7,000.00	5,000.00	829.40	10,000.00	9,250.05	10,000.00
Building Maintenance	500.00	500.00	21.96	500.00	511.36	525.00
Cell Phones/Pagers	0.00	0.00	0.00	0.00	0.00	0.00
Gasoline	4,000.00	3,267.73	2,450.80	3,300.00	2,635.52	3,300.00
Diesel	4,000.00	2,390.24	1,792.68	3,500.00	3,386.08	3,500.00
Training	0.00	0.00	0.00	0.00	0.00	0.00
Uniforms	1,000.00	751.92	563.94	850.00	592.87	850.00
Vehicle Insurance	2800.00	2771.19	2771.19	2680.00	2656.96	3874.00
Total Operating Expense	358,613.53	2,566,861.61	2,227,817.44	2,587,641.42	604,446.96	211,317.86
Capital Lease Payments	7,550.88	0.00	0.00	7,550.88	6,889.34	6,902.20
Capital Outlay	0.00	8,057.59	8,057.59	8,299.00	0.00	0.00
Total Expenses	366,164.41	2,574,919.20	2,235,875.03	2,603,491.30	611,336.30	218,220.06

June 2022

ACCOUNT TITLE	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
Salaries	11,915.68	11,637.81	8,504.55	11,500.30	11,241.76	11,241.76
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	150.00	50.00	9.27	150.00	0.00	150.00
Computer Related Expense	75.00	75.00	0.00	75.00	0.00	75.00
Animal Food	500.00	298.53	223.90	500.00	0.00	500.00
Drugs	200.00	100.00	35.00	200.00	0.00	200.00
Health Safety	250.00	214.95	214.95	250.00	212.98	250.00
Field Supplies	400.00	400.00	256.70	400.00	94.94	400.00
Equipment Repair	200.00	200.00	0.00	200.00	0.00	200.00
Vehicle Repair & Maintenance	1,000.00	500.00	50.39	1,000.00	695.04	1,000.00
Building Maintenance	1,200.00	4,000.00	3,917.22	1,200.00	170.00	1,200.00
Cell Phone	1,200.00	1,084.72	813.54	1,200.00	1,085.76	1,200.00
Gasoline	2,000.00	1,424.44	1,068.33	2,000.00	1,763.75	2,000.00
Training	250.00	153.33	115.00	250.00	139.02	250.00
Inspection Fees	150.00	130.00	130.00	150.00	0.00	150.00
Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00
Uniforms	500.00	375.96	281.97	300.00	296.56	300.00
Vehicle Insurance	615.00	600.16	600.16	615.00	596.39	766.00
Total Operating Expense	20,605.68	21,244.90	16,220.98	19,990.30	16,296.20	19,882.76
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	20,605.68	21,244.90	16,220.98	19,990.30	16,296.20	19,882.76

**WATER AND SEWER FUND RECAP
FISCAL YEAR 2022-23**

	ADOPTED 2022-2023	PROJECTED 2021-2022	June 2022 YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
BEGINNING BALANCE	1,922,565.68	1,888,172.87	1,888,172.87	1,888,172.87	1,525,680.56	1,525,680.56
Water & Sewer Sales	825,000.00	831,649.69	623,737.27	820,000.00	822,875.90	810,000.00
Late Fees	14,000.00	14,258.17	10,693.63	12,000.00	14,041.63	12,000.00
Service Connection Fees	10,000.00	13,780.00	10,335.00	3,500.00	3,625.00	5,000.00
Other Income	25,000.00	42,859.71	32,144.78	12,000.00	110,436.75	10,000.00
Interest	2,500.00	3,896.73	2,922.55	1,300.00	1,219.09	5,000.00
Hurricane Harvey FEMA Reimburse	0.00	0.00	0.00	0.00	0.00	0.00
Hurricane Laura FEMA Reimburse	0.00	0.00	0.00	0.00	18,256.00	0.00
Coronavirus Local FRF/ARPA	0.00	483.83	(2,212.17)	0.00	244,812.52	
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	9,556.90	0.00
TOTAL OPERATING REVENUE	876,500.00	906,928.14	677,621.06	848,800.00	1,224,823.79	842,000.00
GRANTS						
GLO #20-065-034-C113	948,455.89	3,091,944.00	2,143,488.11	3,091,944.00	381,206.96	3,328,467.28
TxCDBG# 7220351	97,143.12	315,000.00	188,920.34	315,000.00	10,991.70	
Grant Funds	0.00	0.00	0.00	0.00	357.85	
2017 Sewer Rehab - Trunk Line	0.00	0.00	0.00	0.00	3,400.00	0.00
TOTAL OTHER REVENUE	1,045,599.01	3,406,944.00	2,332,408.45	3,406,944.00	395,956.51	3,328,467.28
TOTAL FUNDS AVAILABLE	3,844,664.69	6,202,045.01	4,898,202.38	6,143,916.87	3,146,460.86	5,696,147.84
EXPENDITURES RECAP						
OPERATING EXPENSE	732,760.12	715,825.00	543,186.92	695,078.86	668,669.54	708,278.91
BILLING	68,514.54	68,501.15	49,025.34	67,678.78	64,768.53	68,051.40
TOTAL OPERATING EXPENSES	801,274.66	784,326.15	592,212.26	762,757.64	733,438.07	776,330.31
Capital Outlay	15,101.76	28,709.18	28,709.18	24,400.76	86,642.96	86,647.40
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Other Funds	59,500.00	59,500.00	20,250.00	59,500.00	57,000.00	57,000.00
TOTAL NON OPERATING EXPENSE	74,601.76	88,209.18	48,959.18	83,900.76	143,642.96	143,647.40
TOTAL EXPENSES	875,876.42	872,535.33	641,171.44	846,658.40	877,081.03	919,977.71
Sewer Rehab-Trunk Line	0.00	0.00	0.00	0.00	0.00	0.00
Sewer Rehab - 7220361	97,143.12	315,000.00	205,420.34	315,000.00		
GLO# 20-065-034-C113	948,455.89	3,091,944.00	2,143,488.11	3,091,944.00	381,206.96	3,328,467.28
TOTAL GRANT EXPENSES	1,045,599.01	3,406,944.00	2,348,908.45	3,406,944.00	381,206.96	3,328,467.28
NET GAIN (LOSS)	623.58	34,392.81	19,949.62	2,141.60	362,492.31	(77,977.71)
BALANCE	1,923,189.26	1,922,565.68	1,908,122.49	1,890,314.47	1,888,172.87	1,447,702.85
DEPRECIATION EXPENSE	198,000.00	197,850.00	151,750.00	227,085.00	197,011.43	227,085.00

**WATER AND SEWER EXPENSE
TREATMENT & PRODUCTION OPERATIONS**

June 2022

ACCOUNT TITLE	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
Salaries	249,887.22	236,224.74	172,625.77	238,796.54	231,023.44	231,300.04
Payroll Taxes-FICA	19,982.02	17,663.98	12,908.29	19,147.71	17,574.10	18,904.05
Payroll Taxes-TEC	855.00	855.00	297.01	855.00	1,506.70	1,525.00
Hospitalization Ins	61,943.24	55,311.01	41,483.26	56,453.53	42,082.23	54,599.53
Retirement	47,009.99	45,066.83	32,933.45	46,317.43	45,166.86	49,725.07
Employee Related Expense	400.00	200.00	151.00	400.00	567.00	575.00
Office Supplies	400.00	370.28	277.71	250.00	1,635.02	1,650.00
Field Supplies	1,500.00	2,720.00	2,040.00	1,000.00	1,263.26	1,275.00
Janitorial Supplies	500.00	614.55	460.91	500.00	543.68	550.00
Lab Supplies & Materials	2,000.00	2,756.75	2,067.56	2,000.00	822.15	2,000.00
Health & Safety	2,000.00	1,878.73	1,409.05	2,000.00	1,451.23	2,000.00
Computer Related Expense	300.00	336.45	252.34	300.00	76.97	300.00
O&M Maintenance	1,500.00	2,800.00	2,690.92	1,500.00	7,443.42	7,443.42
COVID-19 Expense	0.00	0.00	0.00	0.00	357.85	357.85
Coronavirus Local FRF/ARF	0.00	2,400.00	2,400.00	0.00		
Meters	5,000.00	3,885.51	2,914.13	5,000.00	3,965.70	5,000.00
Chemicals-Water	23,500.00	18,580.84	13,935.63	23,500.00	25,496.70	25,500.00
Small Tools & Equipment	5,000.00	1,914.99	1,436.24	1,000.00	209.77	1,000.00
Sand, Cement, Fill	4,000.00	4,000.00	1,808.36	4,000.00	3,210.44	4,000.00
Water & Sewer Line Repair	17,000.00	34,571.61	25,928.71	10,000.00	29,040.59	29,100.00
Sludge Disposal	13,500.00	26,000.00	20,791.09	13,500.00	7,369.67	8,175.00
Wastewater System Maint.	50,000.00	38,132.00	28,599.00	56,000.00	30,149.53	30,150.00
Chemicals-Wastewater	9,000.00	7,428.91	5,571.68	10,000.00	8,533.41	10,000.00
SSOI-I&I	0.00	0.00	0.00	0.00	0.00	0.00
Bank Fees	7,600.00	3,800.00	1,320.60	0.00		
Contract Labor	1,000.00	1,000.00	600.00	1,000.00	0.00	1,000.00
Permit Fees	7,000.00	7,000.00	6,656.06	7,000.00	6,994.56	7,000.00
Equipment Rental	1,000.00	500.00	173.08	1,000.00	625.75	1,000.00
Water System Maint.	12,000.00	10,572.72	7,929.54	16,000.00	10,596.82	10,725.00
Lark St. Water Tower	12,176.40	12,176.40	12,176.40	12,176.40	10,969.73	10,969.73
Vehicle Maintenance	3,500.00	14,000.00	11,990.34	3,500.00	1,461.07	3,500.00
Heavy Equipmnt Expense	2,500.00	1,250.00	377.02	2,500.00	435.53	2,500.00
MLK Ground Strg Tank	8,656.14	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	9,279.38	9,279.38
Generator Maint	5,000.00	1,764.99	1,323.74	5,000.00	9,530.78	9,550.00
Natural Gas	2,000.00	1,858.89	1,394.17	2,000.00	1,812.26	1,825.00

**WATER AND SEWER EXPENSE
TREATMENT & PRODUCTION OPERATIONS**

June 2022

ACCOUNT TITLE	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
Electricity	70,000.00	74,623.19	55,967.39	60,000.00	67,486.38	67,500.00
Telephone	0.00	0.00	0.00	0.00	0.00	0.00
Pagers/Cell Phone	1,100.00	1,084.72	813.54	1,100.00	1,112.61	1,125.00
Miscellaneous Expense	3,000.00	3,146.09	2,359.57	1,500.00	1,457.10	1,500.00
Sewer Rehab-Trunk Line	0.00	0.00	0.00	0.00	3,400.00	3,400.00
GLO 20-065-034-C113	948,455.89	3,091,944.00	2,143,488.11	3,091,944.00	381,206.96	3,328,467.28
TxCDBG #7220351	97,143.12	315,000.00	205,420.34	315,000.00	10,991.70	10,991.70
Gasoline	8,000.00	8,005.29	6,003.97	6,500.00	6,034.29	6,500.00
Diesel	1,500.00	1,074.25	805.69	1,200.00	1,189.16	1,200.00
Training	2,100.00	1,098.33	823.75	1,500.00	1,190.00	1,500.00
Dues & Subscriptions	900.00	388.00	291.00	360.00	319.95	360.00
Storm Water Runoff Compli	13,000.00	13,000.00	8,159.29	13,000.00	14,672.02	14,675.00
Uniforms	1,900.00	1,870.96	1,403.22	1,700.00	1,648.21	1,650.00
Chemical Analysis	10,000.00	10,392.00	7,794.00	10,000.00	14,551.34	14,555.00
Bond Fees	0.00	0.00	0.00	0.00	0.00	0.00
Advertising	2,000.00	2,000.00	635.45	2,000.00	2,520.67	2,525.00
Workers Compensation	4,000.00	3,734.75	3,734.75	7,695.00	7,149.10	7,573.00
Vehicle Insurance	4,750.00	4,575.60	4,575.60	4,371.00	5,443.31	6,844.00
Gen Liab & Mobile Equip Ins	14,200.00	13,940.39	13,940.39	14,200.00	13,051.96	13,900.00
Engineering Fees	8,000.00	0.00	0.00	8,000.00	0.00	4,445.00
Engineering Fees SSOI	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	1,778,059.13	4,122,469.00	2,892,095.37	4,101,722.86	1,053,276.50	4,039,846.19
Capital Lease Payments	15,101.76	0.00	0.00	15,101.76	13,799.96	13,804.40
Capital Outlay	0.00	28,709.18	28,709.18	9,299.00	72,843.00	72,843.00
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	32,500.00	32,500.00	0.00	32,500.00	0.00	0.00
Transfer to General fund	0.00	0.00	0.00	0.00	30,000.00	30,000.00
Unclaimed Property Expens	300.00	300.00	0.00	300.00	0.00	300.00
Total Department Expenses	1,852,960.89	4,210,978.18	2,941,054.55	4,185,923.62	1,196,919.46	4,183,793.59
Depreciation	198,000.00	197,850.00	151,750.00	227,085.00	197,011.43	227,085.00
Fund Expense	2,050,960.89	4,408,828.18	3,092,804.55	4,413,008.62	1,393,930.89	4,410,878.59

ACCOUNT TITLE	June 2022			BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022			
Salaries	25,945.20	28,111.30	20,542.87	25,885.46	25,489.77	26,232.40
Payroll Taxes-fica	3,844.92	3,601.38	2,631.78	3,840.37	3,439.83	3,745.04
Payroll Taxes-TEC	171.00	9.00	9.00	171.00	252.00	252.00
Hospitalization Ins	14,387.80	12,941.88	9,706.41	13,172.27	10,918.36	11,242.03
Retirement	9,045.62	9,553.18	6,981.17	9,289.68	9,421.34	10,009.93
Office Supplies	1,200.00	755.16	566.37	1,200.00	1,491.90	1,700.00
Computer Expenses	1,000.00	600.00	0.00	1,200.00	644.05	1,400.00
Postage	3,600.00	3,600.00	2,565.00	3,600.00	3,495.00	3,600.00
Contract Labor	0.00	0.00	0.00	0.00	0.00	0.00
Utilities Bankcard Fee	120.00	120.00	90.00	120.00	120.00	120.00
Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Equipment Repair & Maint	1,200.00	1,200.00	923.50	1,200.00	1,595.50	1,750.00
Cash Over/Short	0.00	9.25	9.24	0.00	(99.22)	0.00
Bad Debt Expense	3,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
Total Operating Expense	68,514.54	68,501.15	49,025.34	67,678.78	64,768.53	68,051.40
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	68,514.54	68,501.15	49,025.34	67,678.78	64,768.53	68,051.40

GARBAGE FUND
REFUSE COLLECTION
FISCAL YEAR 2022-23

	ADOPTED 2022-2023	PROJECTED 2021-2022	June 2022 YTD 2021-2022	ADOPTED 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
BEGINNING BALANCE	527,258.35	490,888.79	490,888.79	490,888.79	417,176.35	417,176.35
<u>Revenues:</u>						
Garbage Collection Fees	561,826.25	528,329.59	396,247.19	530,024.76	582,423.08	574,598.40
Franchise Fees-Roll Offs	1,250.00	1,250.00	407.95	2,500.00	2,738.21	1,000.00
Brush/Limb Fees	5,000.00	6,434.67	4,826.00	1,000.00	375.00	0.00
Bulk Items Fees	1,500.00	1,880.00	1,410.00	0.00		
Temporary Dumpster Fees	8,500.00	10,420.00	7,815.00	0.00		
Miscellaneous Income	150.00	157.72	118.29	150.00	7,732.28	150.00
Interest	2,000.00	3,208.85	2,406.64	1,100.00	997.49	8,000.00
Total Operating Revenues	580,226.25	551,680.83	413,231.07	534,774.76	594,266.06	583,748.40
Hurricane Harvey Reimb	0.00	0.00	0.00	0.00	0.00	0.00
Disaster Recovery Funds						
Total Revenues	580,226.25	551,680.83	413,231.07	534,774.76	594,266.06	583,748.40
<u>Expenses:</u>						
Salaries	43,827.80	45,013.75	32,894.66	43,767.80	43,999.72	42,847.00
Payroll Taxes FICA	3,352.83	3,431.00	2,507.27	3,348.24	3,264.03	3,287.50
Payroll Taxes-TEC	171.00	9.00	9.00	171.00	252.00	252.00
Hospitalization/Dental/Life	10,533.22	9,424.32	7,068.24	9,654.53	8,259.00	8,848.09
Retirement	7,887.91	8,186.48	5,982.43	8,099.23	7,868.99	8,585.64
Employee Related Expense	0.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	400.00	350.00	169.67	400.00	376.41	500.00
Computer Related Expense	1,000.00	750.00	431.47	1,000.00	869.92	1,000.00
Bank Fees	6,000.00	2,500.00	904.16	0.00		
Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Equipment Repair & Maint.	150.00	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	280,646.72	210,485.04	298,007.16	295,521.97	342,974.40
Brush/Limb Collection Disposal Expe	5,000.00	2,500.00	0.00	5,000.00	3,040.20	5,000.00
Bad Debt Expense	2,500.00	2,500.00	0.00	2,500.00	2,101.38	2,500.00
Total Operating Expense	387,231.56	360,311.27	265,451.94	377,097.96	370,553.62	420,944.63
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Transfer To General Fund	165,000.00	155,000.00	116,325.00	155,000.00	150,000.00	150,000.00
Total Expenses	552,231.56	515,311.27	381,776.94	532,097.96	520,553.62	570,944.63
Net Gain (Loss)	27,994.69	36,369.56	31,454.13	2,676.80	73,712.44	12,803.77
ENDING CASH BALANCE	555,253.04	527,258.35	522,342.92	493,565.59	490,888.79	429,980.12
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Fund Expense	552,231.56	515,311.27	381,776.94	532,097.96	520,553.62	570,944.63

DEBT SERVICE
 General Fund
 FISCAL YEAR 2022-23

	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	ADOPTED 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
			Jun-22			
BEGINNING BALANCE	7,855.68	3,906.50	3,906.50	3,906.50	654.96	654.96
Revenues:						
Current I & S Taxes	66,246.92	87,000.00	86,464.69	84,275.82	88,603.99	88,735.68
Penalty & Interest - I&S	2,000.00	2,200.00	2,197.83	1,000.00	2,087.81	800.00
Interest Income	25.00	35.00	29.76	10.00	9.20	75.00
Revenues	68,271.92	89,235.00	88,692.28	85,285.82	90,701.00	89,610.68
Interfund Obligation						
Funds to be used from beg. Bal.	7,000.00					
Transfer From Other Funds	12,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL Revenues	87,271.92	89,235.00	88,692.28	85,285.82	90,701.00	89,610.68
Expenses:						
Series 2013 Refunding COs						
Principal	67,230.00	63,080.00	63,080.00	63,080.00	63,080.00	63,080.00
Interest	19,971.00	22,205.82	11,643.82	22,205.82	24,369.46	24,369.46
Total Expenses	87,201.00	85,285.82	74,723.82	85,285.82	87,449.46	87,449.46
Ending Balance	926.60	7,855.68	17,874.96	3,906.50	3,906.50	2,816.18
Net Gain (Loss)	(6,929.08)	3,949.18	13,968.46	0.00	3,251.54	2,161.22

DEBT SERVICE
Water/Sewer
FISCAL YEAR 2022-2023

June 2022

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	ADOPTED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	ADOPTED 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
BEGINNING I&S BALANCE	75,767.08	93,412.70	93,412.70	93,412.70	111,523.10	111,523.10
Interfund Obligation						
Series 2014 CO Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
I&S Funds	56,665.89	56,227.62	50,230.32	56,227.62	56,588.78	56,588.78
Water/Sewer Funds	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Sources of Funds	71,665.89	71,227.62	65,230.32	71,227.62	71,588.78	71,588.78
Expenses:						
Series 2013 Refunding COs						
Principal	13,770.00	12,920.00	12,920.00	12,920.00	12,920.00	12,920.00
Interest	4,090.45	4,548.18	2,384.88	4,548.18	4,991.34	4,991.34
Total	17,860.45	17,468.18	15,304.88	17,468.18	17,911.34	17,911.34
Series 2014 COs-Whippoorwill						
Principal	27,000.00	26,000.00	26,000.00	26,000.00	25,000.00	25,000.00
Interest	7,182.00	8,136.00	4,302.00	8,136.00	9,054.00	9,054.00
Total	34,182.00	34,136.00	30,302.00	34,136.00	34,054.00	34,054.00
Case Backhoe						
Principal	18,653.17	18,186.18	18,186.18	18,186.18	17,679.78	17,725.83
Interest	970.27	1,437.26	1,437.26	1,437.26	1,943.66	1,897.61
Total	19,623.44	19,623.44	19,623.44	19,623.44	19,623.44	19,623.44
Total Expenses	71,665.89	71,227.62	65,230.32	71,227.62	71,588.78	71,588.78
I&S transfers	56,400.00	38,400.00	28,800.00	38,400.00	38,400.00	38,400.00
I&S Interest	200.00	182.00	122.11	100.00	78.38	500.00
Ending I&S Balance	75,701.19	75,767.08	72,104.49	75,685.08	93,412.70	93,834.32