

**CITY OF PINEHURST
PROPOSED 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

AGAINST: None

PRESENT AND NOT VOTING: Sarah McClendon

ABSENT: Joey Vance

Property Tax Rate Comparison	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 Maintenance 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**

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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
2021-2022 BUDGET
2022-2023 BUDGET
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

	PROPOSED 2022-2023	PROJECTED 2021-2022	JUNE 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

400 GENERAL FUND REVENUES			June 2022				
FISCAL YEAR 2022-23	PROPOSED	PROJECTED	YTD	BUDGET	ACTUAL	BUDGET	
	2022-2023	2021-2022	2021-2022	2021-2022	2020-2021	2020-2021	
01-000-4100 Property Taxes - M&O	747,965.96	700,000.00	694,218.05	689,786.76	619,714.20	612,713.36	
01-000-4110 Penalty & Interest - M&O	18,000.00	20,500.00	20,023.05	9,000.00	19,414.78	6,500.00	
01-000-4120 Rendition Penalty	1,500.00	1,700.00	1,660.76	1,250.00	1,252.54	1,250.00	
01-000-4200 Sales Tax	655,000.00	655,090.36	491,317.77	675,000.00	709,244.22	665,000.00	
01-000-4300 Franchise Tax	135,000.00	135,000.00	37,307.20	145,000.00	135,164.71	150,000.00	
01-000-4310 Licenses & Permits	25,000.00	25,640.93	19,230.70	25,000.00	29,182.48	22,500.00	
01-000-4400 Court Fines	110,000.00	112,883.73	84,662.80	125,000.00	110,562.68	150,000.00	
01-000-4600 Impounding Fees	0.00	115.00	115.00	0.00	70.00	0.00	
01-000-4750 State PD Training Income	850.00	854.25	854.25	980.00	987.41	1,000.00	
01-000-4755 Law Enforcement Grant Func	1,500.00	30,549.70	30,549.70	15,000.00	13,621.17	80,000.00	
01-000-4760 Narcotic Seizures	0.00	0.00	0.00	0.00	3,250.58	0.00	
01-000-4850 Interest	3,000.00	3,364.52	2,523.39	1,200.00	1,046.25	10,000.00	
01-000-4870 Picnic Contributions	0.00	0.00	0.00	0.00	0.00	0.00	
01-000-4790 Misc Income	10,000.00	11,269.25	8,451.94	15,000.00	25,403.75	15,000.00	
01-000-4890 Gain on Sale of Assets	10,000.00	29,200.00	29,200.00	0.00	6,841.00	0.00	
01-000-4895 Donations	0.00	0.00	0.00	0.00	0.00	0.00	
01-000-4610 Fire Dept Grant	0.00	0.00	0.00	0.00	0.00	0.00	
01-000-4927 Hurricane Harvey FEMA Reir	0.00	0.00	0.00	0.00	0.00	0.00	
01-000-4928 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	
01-000-4931 Hurricane Laura FEMA Reim	0.00	0.00	0.00	0.00	43,013.12	0.00	
01-000-4932 Coronavirus Local FRF/ARP/	0.00	5,695.00	2,696.00	0.00			
01-000-4920 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	
01-000-4940 Transfer from Refuse	165,000.00	155,000.00	116,325.00	155,000.00	150,000.00	150,000.00	
01-000-4950 Transfer from W&S	0.00	0.00	0.00	0.00	30,000.00	30,000.00	
01-000-4975 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	
01-000-4910 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 #	ACCOUNT TITLE	PROPOSED 2022-2023	PROJECTED 2021-2022	June 2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
				YTD 2021-2022			
01-710-5101	Salaries	75,282.50	69,323.54	50,494.10	59,733.98	58,511.94	57,616.20
01-710-5110	Payroll Taxes - FICA	5,759.11	5,285.88	3,862.76	4,569.65	4,351.80	4,437.86
01-710-5120	Payroll Taxes - TEC	171.00	9.00	9.00	171.00	328.17	346.00
01-710-5130	Hospitalization/Dental/Life Ins	15,647.68	175.20	131.40	175.20	175.20	175.20
01-710-5140	Retirement	13,548.97	12,505.43	9,138.58	11,053.77	11,449.32	11,498.30
01-710-5210	Office Supplies	100.00	50.00	9.27	100.00	1,549.60	1,550.00
01-710-5321	Equipment Repair & Maint.	200.00	100.00	17.84	200.00	150.00	150.00
01-710-5333	Cell Phone	600.00	542.36	406.77	600.00	542.88	550.00
01-710-5350	Gasoline	0.00	1,509.08	1,131.81	1,500.00	1,781.43	1,781.43
01-710-5360	Training	0.00	0.00	0.00	240.00	240.00	240.00
01-710-5361	Dues/Subscriptions	200.00	0.00	0.00	200.00	0.00	0.00
01-710-5387	Vehicle Insurance	0.00	855.43	885.43	1,000.00	778.09	780.00
01-710-5370	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
01-710-5399	Capital Lease Payments	0.00	0.00	0.00	7,550.88	6,120.54	6,120.77
01-710-5400	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 #	ACCOUNT TITLE	PROPOSED 2022-2023	PROJECTED 2021-2022	June 2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
				YTD 2021-2022			
01-711-5101	Salaries	66,974.00	67,771.62	51,522.22	64,107.04	64,319.09	63,977.60
01-711-5110	Payroll Taxes - FICA	5,123.51	5,324.64	3,891.08	4,904.19	4,825.19	4,833.36
01-711-5120	Payroll Taxes - TEC	171.00	9.00	9.00	171.00	252.00	252.00
01-711-5130	Hospitalization/Dental/Life Ins	10,533.22	9,424.32	7,068.24	9,654.53	8,259.00	8,483.09
01-711-5140	Retirement	12,053.65	12,859.87	9,397.60	11,863.01	12,816.96	12,832.12
01-711-5210	Office Supplies	300.00	150.00	45.76	300.00	247.61	300.00
01-711-5212	Computer related expense	2,500.00	2,500.00	1,619.42	2,500.00	3,172.69	3,175.00
01-711-5321	Equipment Repair & Maint.	250.00	125.00	0.00	250.00	0.00	0.00
01-711-5333	Cell Phone	600.00	542.36	406.77	600.00	542.88	600.00
01-711-5360	Training	500.00	500.00	268.00	1,000.00	0.00	0.00
01-711-5361	Dues, Subscriptions, & Memb	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
01-711-5400	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 #	ACCOUNT TITLE	PROPOSED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
01-712-5101	Salaries	11,332.80	11,332.80	8,499.60	11,332.80	11,332.80	11,332.80
01-712-5110	Payroll Taxes - FICA	866.96	866.88	650.16	866.96	866.88	866.96
01-712-5120	Payroll Taxes - TEC	171.00	171.00	96.17	171.00	212.00	212.00
01-712-5130	Hospitalization/Dental/Life Ins	20,669.74	18,663.12	13,997.34	18,494.45	16,104.04	17,838.57
01-712-5210	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
01-712-5218	Extral Legal Fees	1,250.00	1,250.00	750.00	1,250.00	5,653.20	5,675.00
01-712-5370	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

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2022-2023	PROJECTED 2021-2022	June 2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
				YTD 2021-2022			
01-713-5103	Salary-Judge	7,598.40	7,668.39	5,603.82	7,598.40	6,347.83	7,598.40
01-713-5101	Salary-Court Clerk	24,315.20	24,235.24	17,710.37	24,315.46	23,722.40	23,722.40
01-713-5110	Payroll Tax - FICA	581.28	586.59	428.66	581.28	485.56	581.28
01-713-5120	Payroll Tax - TEC	171.00	171.00	102.10	171.00	114.55	171.00
01-713-5210	Office Supplies	750.00	433.60	325.20	1,000.00	504.59	1,000.00
01-713-5218	Extra Fees-Legal	1,500.00	750.00	0.00	1,500.00	0.00	650.00
01-713-5212	Computer Related Expense	250.00	250.00	0.00	250.00	448.90	698.90
01-713-5219	Warrant Collection Expense	0.00	12,277.95	9,208.46	0.00	10,364.70	0.00
01-713-5321	Equipment Repairs and Main	5,000.00	3,200.00	0.00	6,000.00	6,833.32	6,850.00
01-713-5360	Training	3,000.00	707.36	707.36	4,000.00	300.00	4,000.00
01-713-5361	Dues, Subs., & Membership	200.00	200.00	0.00	200.00	150.00	200.00
01-713'5395	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
01-713-5400	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		PROPOSED	PROJECTED	YTD	BUDGET	ACTUAL	BUDGET
#	ACCOUNT TITLE	2022-2023	2021-2022	2021-2022	2021-2022	2020-2021	2020-2021
01-714-5210	Office Supplies	200.00	150.00	0.00	275.00	43.56	275.00
01-714-5220	Fire House Program	700.00	636.55	636.55	650.00	618.00	620.00
01-714-5212	Computer Related Expense	700.00	300.00	0.00	750.00	115.99	300.00
01-714-5211	Field Supplies	1,000.00	500.00	25.00	1,000.00	933.00	1,000.00
01-714-5315	Fees-Fire Runs	6,000.00	6,000.00	4,500.00	6,000.00	0.00	1,000.00
01-714-5321	Equipment Repair	3,500.00	3,506.45	2,629.84	2,500.00	0.00	2,500.00
01-714-5324	Vehicle Repair & Maint	12,000.00	20,000.00	13,073.67	20,000.00	6,705.93	6,725.00
01-714-5325	Building Maintenance	2,000.00	500.00	0.00	1,000.00	5,636.72	5,700.00
01-714-5328	Generator Maintenance	0.00	0.00	0.00	0.00	291.50	300.00
01-714-5330	Natural Gas	600.00	559.01	419.26	650.00	552.01	650.00
01-714-5350	Gasoline	2,000.00	1,631.63	1,223.72	1,000.00	858.72	1,000.00
01-714-5351	Diesel	1,500.00	1,604.04	1,203.03	1,000.00	1,087.63	1,100.00
01-714-5360	Training	3,000.00	1,170.57	877.93	2,500.00	1,710.00	2,080.00
01-714-5361	Dues & Subscriptions	1,200.00	500.00	0.00	1,000.00	0.00	975.00
01-714-5345	Miscellaneous Expense	2,500.00	2,920.91	2,190.68	2,300.00	2,101.39	2,300.00
01-714-5386	Workers Compensation	2,200.00	2,012.44	2,012.44	2,200.00	1,586.96	2,293.00
01-714-5387	Vehicle Insurance	4,000.00	3,875.26	3,875.26	4,000.00	4,702.52	5,000.00
01-714-5362	Fire Prevention Program	2,500.00	0.00	0.00	2,500.00	0.00	0.00
01-714-5382	Contract Dispatch Services	14,100.00	14,100.00	14,100.00	14,100.00	11,700.00	11,900.00
01-714-5339	Dispatch Texting Services	1,000.00	810.00	810.00	910.00	860.00	910.00
01-714-5389	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
01-714-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00
01-714-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	63,200.00	63,139.15	49,939.67	67,335.00	44,703.38	51,828.00

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2022-2023	PROJECTED 2021-2022	June 2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
				YTD 2021-2022			
01-715-5101	Salaries	49,761.60	57,000.00	47,531.22	51,310.92	48,702.16	50,064.80
01-715-5110	Payroll Tax - FICA	3,806.76	4,784.42	3,496.31	3,925.29	3,381.13	3,829.96
01-715-5120	Payroll Tax - TEC	171.00	9.00	9.00	171.00	252.00	252.00
01-715-5130	Hospitalization/Dental/Life Ins	14,387.80	13,764.80	10,323.60	14,230.07	11,699.44	13,475.03
01-715-5140	Retirement	8,955.84	12,088.37	8,833.81	9,495.09	9,833.16	10,074.29
01-715-5210	Office Supplies	100.00	100.00	19.30	100.00	26.69	100.00
01-715-5212	Computer Related Expense	225.00	225.00	0.00	500.00	224.79	500.00
01-715-5321	Equipment Repairs & Maint.	750.00	725.00	725.00	725.00	724.00	725.00
01-715-5324	Vehicle Repair/Maintenance	250.00	0.00	0.00	250.00	343.29	500.00
01-715-5333	Cell Phones	600.00	547.93	410.95	600.00	542.88	600.00
01-715-5350	Gasoline	1,500.00	2,000.00	1,113.84	1,000.00	895.87	900.00
01-715-5360	Training	2,500.00	2,500.00	1,530.86	3,500.00	860.00	3,500.00
01-715-5361	Dues & Subscriptions	400.00	400.00	245.00	500.00	430.00	500.00
01-715-5380	Uniforms	350.00	350.00	188.77	350.00	148.41	350.00
01-715-5387	Vehicle Insurance	1,000.00	885.44	885.44	1,000.00	778.09	1,200.00
01-715-5371	Property Maint. Enforcement	8,000.00	8,000.00	4,754.42	8,000.00	7,343.97	7,350.00
01-715-5372	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
01-715-5399	Capital Lease Payments	7,550.88	0.00	0.00	7,550.88	6,899.98	6,902.20
01-715-5400	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 #	ACCOUNT TITLE	PROPOSED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
01-716-5101	Salary	48,466.60	49,074.67	35,862.26	47,384.08	44,823.21	46,235.20
01-716-5110	Payroll Taxes - FICA	3,707.69	3,667.01	2,679.74	3,624.88	3,296.11	3,536.99
01-716-5120	Payroll Taxes - TEC	171.00	9.00	9.00	171.00	252.00	252.00
01-716-5130	Hospitalization/Dental/Life Ins	10,841.32	9,717.96	7,288.47	9,654.53	8,536.84	12,482.03
01-716-5140	Retirement	8,722.78	8,917.30	6,516.49	8,768.42	8,854.13	9,303.68
01-716-5210	Office Supplies	100.00	75.00	19.94	100.00	88.28	100.00
01-716-5214	Health & Safety	250.00	150.00	0.00	250.00	124.99	250.00
01-716-5233	Small Tools & Equipment	1,800.00	1,000.00	314.07	2,000.00	253.97	1,919.00
01-716-5319	Equipment Rental	250.00	0.00	0.00	250.00	0.00	250.00
01-716-5333	Cell Phone	600.00	542.36	406.77	600.00	542.88	600.00
01-716-5360	Training	0.00	0.00	0.00	0.00	0.00	0.00
01-716-5380	Uniform Maintenance	550.00	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
01-716-5400	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 #	ACCOUNT TITLE	PROPOSED 2022-2023	PROJECTED 2021-2022	June 2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
				YTD 2021-2022			
01-717-5145	Employee Related Expense	700.00	500.00	200.00	700.00	582.00	750.00
01-717-5210	Office Supplies	2,000.00	2,089.33	1,567.00	2,000.00	1,810.96	2,000.00
01-717-5215	Postage	3,600.00	3,000.00	1,513.50	3,000.00	2,219.00	2,400.00
01-717-5227	Coronavirus Local FRF/ARPA	0.00	6,000.00	2,696.00	0.00		
01-717-5233	Small Equipment	250.00	250.00	0.00	250.00	0.00	250.00
01-717-5309	Bank Fees	6,400.00	3,425.00	1,284.51	0.00		
01-717-5311	Audit Fees	8,000.00	8,000.00	8,000.00	8,000.00	5,000.00	5,450.00
01-717-5313	Mayor Allowance	1,560.00	1,560.00	650.00	1,560.00	1,560.00	1,560.00
01-717-5312	Council Allowance	1,800.00	1,800.00	860.00	1,800.00	1,590.00	1,800.00
01-717-5319	Equipment Rental	2,500.00	2,500.00	1,826.45	2,500.00	2,996.33	3,000.00
01-717-5217	Janitorial Supplies	1,700.00	1,363.76	1,022.82	1,700.00	1,174.07	1,200.00
01-717-5325	Building Maintenance	5,000.00	2,500.00	1,323.07	5,000.00	12,008.85	12,010.00
01-717-5226	COVID-19 Expense	0.00	0.00	0.00	0.00	6,859.57	0.00
01-717-5330	Gas-Entex	1,000.00	826.11	619.58	1,000.00	785.61	900.00
01-717-5331	Electricity	16,000.00	18,505.89	12,337.26	14,000.00	15,421.30	15,425.00
01-717-5332	Telephone	8,500.00	9,207.69	6,138.46	8,500.00	8,411.11	8,500.00
01-717-5345	Miscellaneous Expense	6,000.00	5,665.01	3,776.67	6,000.00	6,060.55	6,075.00
01-717-5335	Holiday Market Expense	0.00	631.91	631.91	0.00	0.00	0.00
01-717-5361	Memberships/Dues/Subs.	2,500.00	2,500.00	2,183.58	2,500.00	1,912.68	2,075.00
01-717-5370	Meetings and Conferences	500.00	250.00	60.97	500.00	385.60	700.00
01-717-5363	Property Tax Collection Fees	250.00	244.50	244.50	250.00	244.80	250.00
01-717-5364	Building Maintenance Contract	6,500.00	6,918.00	4,612.00	6,500.00	6,031.00	6,500.00
01-717-5365	Election Expense	5,000.00	5,000.00	4,160.71	5,000.00	10,547.47	10,550.00
01-717-5366	Orange County Appraisal Dis	13,000.00	11,693.00	9,240.00	11,693.00	10,604.00	10,855.00
01-717-5384	Advertising	3,000.00	3,000.00	192.75	3,000.00	3,143.27	3,150.00
01-717-5386	Workers Compensation Ins	8,000.00	7,318.87	7,318.87	10,000.00	8,301.08	9,391.00
01-717-5375	Insurance-General & Liability	13,520.00	11,753.25	11,753.25	12,052.00	10,305.36	10,471.00
01-717-5373	Employee Bonds	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5374	Notary Fees	142.00	71.00	0.00	142.00	71.00	142.00
01-717-5379	Economic Development	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00
01-717-5420	Unclaimed Property Expense	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
01-717-5404	Transfer to Capital Replacem	12,000.00	12,000.00	9,000.00	12,000.00	12,000.00	12,000.00
01-717-5401	Transfer to Debt Service	12,000.00	0.00	0.00	0.00	0.00	0.00
01-717-5397	Flood Mitigation Assistance	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	144,342.00	131,493.32	96,033.86	122,567.00	132,845.61	130,324.00

		June 2022					
ACCOUNT #	ACCOUNT TITLE	PROPOSED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
01-718-5101	Salaries-Dispatchers	93,426.20	95,060.04	69,466.95	94,310.88	90,147.17	92,002.20
01-718-5102	Salaries-Police Officers	430,865.58	423,686.22	309,616.85	422,455.56	403,730.08	427,697.58
01-718-5103	Salaries-Extra Police	11,520.00	821.05	600.00	11,520.00	2,760.00	11,520.00
01-718-5104	Salaries- Drug Interdiction	0.00	0.00	0.00	0.00	0.00	0.00
01-718-5105	Salaries-Extra Dispatchers	380.00	0.00	0.00	380.00	0.00	380.00
01-718-5110	Payroll Taxes-FICA	40,865.67	37,592.66	27,471.56	40,175.23	35,748.90	39,099.63
01-718-5120	Payroll Taxes-TEC	1,710.00	1,710.00	337.44	1,710.00	3,004.15	3,010.00
01-718-5130	Hospitalization/Dental/Life Ins	109,091.54	93,440.00	70,080.00	92,837.50	79,801.78	92,403.40
01-718-5140	Retirement	93,999.46	94,433.93	69,009.41	95,072.48	99,219.73	103,972.91
01-718-5160	Uniforms	3,000.00	3,872.93	2,904.70	3,000.00	2,896.08	3,000.00
01-718-5210	Office Supplies	2,000.00	2,000.00	765.67	2,000.00	2,448.62	2,500.00
01-718-5333	Cell Phones	4,000.00	3,743.19	2,807.39	4,000.00	3,662.79	4,200.00
01-718-5212	Computer Related Expense	1,500.00	886.79	665.09	1,500.00	1,699.79	1,750.00
01-718-5211	Field Supplies	3,000.00	969.41	727.06	3,000.00	2,711.76	3,000.00
01-718-5321	Office Equipment & Repair	1,500.00	273.33	205.00	500.00	200.00	500.00
01-718-5323	Radio Repairs	500.00	0.00	0.00	500.00	0.00	500.00
01-718-5317	LESO Equipment Repair	2,000.00	500.00	0.00	2,000.00	202.36	1,750.00
01-718-5324	Vehicle Repair & Maintenance	6,000.00	5,000.00	2,487.85	8,000.00	5,275.26	8,000.00
01-718-5328	Generator Maintenance	2,000.00	2,000.00	897.75	2,000.00	2,232.27	2,250.00
01-718-5343	State Funded Training Expen	1,000.00	0.00	275.00	1,000.00	0.00	1,000.00
01-718-5344	PD Grant Expense	885.00	15,344.30	15,116.58	15,344.30	29,455.62	72,000.00
01-718-5350	Gasoline	17,500.00	18,231.65	13,673.74	14,500.00	15,841.99	15,850.00
01-718-5351	Diesel	1,000.00	150.00	0.00	1,000.00	31.28	1,000.00
01-718-5360	Training/Meetings	1,500.00	1,819.11	1,364.33	1,500.00	430.18	2,000.00
01-718-5361	Dues & Subscriptions	3,000.00	3,250.00	2,906.00	3,000.00	3,279.00	3,300.00
01-718-5341	Jail Expense	7,500.00	4,500.00	3,045.00	7,500.00	2,500.00	9,000.00
01-718-5382	Contract Dispatch Service	15,000.00	15,000.00	11,250.00	15,000.00	15,000.00	15,000.00
01-718-5342	Computer Program Maintenance	3,900.00	3,820.16	3,820.16	3,700.00	5,174.25	5,200.00
01-718-5386	Workers compensation Ins	10,000.00	9,217.88	9,217.88	11,000.00	10,710.88	11,347.00
01-718-5377	Police Cars - Principal	0.00	5,311.83	5,311.83	5,328.20	10,383.11	10,383.11
01-718-5385	Interest Expense	0.00	85.03	85.03	93.27	459.83	459.83
01-718-5387	Vehicle Ins	11,282.00	9,132.14	9,132.14	11,282.00	11,035.22	13,000.00
01-718-5376	Law Officers Liability Ins	5,425.00	5,421.36	5,421.36	5,532.00	4,063.08	4,517.70
01-718-5389	800MHZ Radio System Lease	3,200.00	2,587.27	2,587.27	3,200.00	6,585.97	6,600.00
01-718-5378	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
01-718-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
01-718-5399	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 #	ACCOUNT TITLE	PROPOSED 2022-2023	PROJECTED 2021-2022	June 2022		BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
				YTD 2021-2022				
01-719-5101	Salaries	94,046.10	96,108.81	70,233.36		94,290.66	90,849.46	91,652.90
01-719-5110	Payroll Tax - FICA	7,194.53	6,938.66	5,070.56		7,213.24	6,565.63	7,011.45
01-719-5120	Payroll Tax - TEC	342.00	18.00	18.00		342.00	504.00	512.00
01-719-5130	Hospitalization/Dental/Life Ins	26,180.90	23,511.72	17,633.79		23,724.88	20,045.92	22,899.66
01-719-5140	Retirement	16,925.95	17,457.97	12,757.75		17,448.49	18,205.79	18,442.85
01-719-5210	Office Supplies	200.00	100.00	71.22		200.00	60.30	200.00
01-719-5221	Weed Control	1,350.00	600.00	0.00		600.00	600.00	600.00
01-719-5217	Janitorial Supplies	200.00	200.00	84.22		200.00	183.26	200.00
01-719-5211	Field Supplies	400.00	400.00	101.95		400.00	365.33	400.00
01-719-5214	Health & Safety	500.00	500.00	187.75		500.00	359.98	500.00
01-719-5240	Asphalt - Tack Oil - Street Ma	2,500.00	2,500.00	0.00		5,500.00	2,160.80	5,500.00
01-719-5234	Limestone, Sand	4,000.00	3,375.00	1,508.36		6,000.00	3,182.48	3,200.00
01-719-5233	Small Tools & Equipment	250.00	150.00	0.00		250.00	33.96	250.00
01-719-5242	Signs	3,000.00	2,000.00	1,418.80		2,000.00	2,796.25	2,800.00
01-719-5243	Street Paving	8,000.00	5,000.00	24.90		10,000.00	11,589.75	11,600.00
01-719-5244	Parks Maintenance	2,000.00	1,000.00	71.77		2,000.00	740.93	2,400.00
01-719-5248	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
01-719-5318	Electricity-Street Lights	16,800.00	15,978.21	11,983.66		16,800.00	15,571.82	15,600.00
01-719-5319	Equipment Rental	500.00	0.00	0.00		500.00	0.00	500.00
01-719-5321	Equipment Repair & Maint	5,000.00	2,500.00	1,502.22		5,000.00	724.00	5,000.00
01-719-5324	Vehicle Repair & Maintenance	7,000.00	5,000.00	829.40		10,000.00	9,250.05	10,000.00
01-719-5325	Building Maintenance	500.00	500.00	21.96		500.00	511.36	525.00
01-719-5333	Cell Phones/Pagers	0.00	0.00	0.00		0.00	0.00	0.00
01-719-5350	Gasoline	4,000.00	3,267.73	2,450.80		3,300.00	2,635.52	3,300.00
01-719-5351	Diesel	4,000.00	2,390.24	1,792.68		3,500.00	3,386.08	3,500.00
01-719-5360	Training	0.00	0.00	0.00		0.00	0.00	0.00
01-719-5380	Uniforms	1,000.00	751.92	563.94		850.00	592.87	850.00
01-719-5387	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
01-719-5399	Capital Lease Payments	7,550.88	0.00	0.00		7,550.88	6,889.34	6,902.20
01-719-5400	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 #	ACCOUNT TITLE	PROPOSED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
01-720-5101	Salaries	11,915.68	11,637.81	8,504.55	11,500.30	11,241.76	11,241.76
01-720-5110	Payroll Tax - FICA	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5120	Payroll Tax - TEC	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5130	Hospitalization/Dental/Life Ins	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5140	Retirement	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5210	Office Supplies	150.00	50.00	9.27	150.00	0.00	150.00
01-720-5212	Computer Related Expense	75.00	75.00	0.00	75.00	0.00	75.00
01-720-5224	Animal Food	500.00	298.53	223.90	500.00	0.00	500.00
01-720-5225	Drugs	200.00	100.00	35.00	200.00	0.00	200.00
01-720-5214	Health Safety	250.00	214.95	214.95	250.00	212.98	250.00
01-720-5211	Field Supplies	400.00	400.00	256.70	400.00	94.94	400.00
01-720-5321	Equipment Repair	200.00	200.00	0.00	200.00	0.00	200.00
01-720-5324	Vehicle Repair & Maintenance	1,000.00	500.00	50.39	1,000.00	695.04	1,000.00
01-720-5325	Building Maintenance	1,200.00	4,000.00	3,917.22	1,200.00	170.00	1,200.00
01-720-5333	Cell Phone	1,200.00	1,084.72	813.54	1,200.00	1,085.76	1,200.00
01-720-5350	Gasoline	2,000.00	1,424.44	1,068.33	2,000.00	1,763.75	2,000.00
01-720-5360	Training	250.00	153.33	115.00	250.00	139.02	250.00
01-720-5368	Inspection Fees	150.00	130.00	130.00	150.00	0.00	150.00
01-720-5345	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5380	Uniforms	500.00	375.96	281.97	300.00	296.56	300.00
01-720-5387	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
01-720-5400	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

	PROPOSED 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 #	ACCOUNT TITLE	PROPOSED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
02-510-5101	Salaries	249,887.22	236,224.74	172,625.77	238,796.54	231,023.44	231,300.04
02-510-5110	Payroll Taxes-FICA	19,982.02	17,663.98	12,908.29	19,147.71	17,574.10	18,904.05
02-510-5120	Payroll Taxes-TEC	855.00	855.00	297.01	855.00	1,506.70	1,525.00
02-510-5130	Hospitalization Ins	61,943.24	55,311.01	41,483.26	56,453.53	42,082.23	54,599.53
02-510-5140	Retirement	47,009.99	45,066.83	32,933.45	46,317.43	45,166.86	49,725.07
02-510-5145	Employee Related Expense	400.00	200.00	151.00	400.00	567.00	575.00
02-510-5210	Office Supplies	400.00	370.28	277.71	250.00	1,635.02	1,650.00
02-510-5211	Field Supplies	1,500.00	2,720.00	2,040.00	1,000.00	1,263.26	1,275.00
02-510-5217	Janitorial Supplies	500.00	614.55	460.91	500.00	543.68	550.00
02-510-5213	Lab Supplies & Materials	2,000.00	2,756.75	2,067.56	2,000.00	822.15	2,000.00
02-510-5214	Health & Safety	2,000.00	1,878.73	1,409.05	2,000.00	1,451.23	2,000.00
02-510-5212	Computer Related Expense	300.00	336.45	252.34	300.00	76.97	300.00
02-510-5216	O&M Maintenance	1,500.00	2,800.00	2,690.92	1,500.00	7,443.42	7,443.42
02-510-5226	COVID-19 Expense	0.00	0.00	0.00	0.00	357.85	357.85
02-510-5227	Coronavirus Local FRF/ARF	0.00	2,400.00	2,400.00	0.00		
02-510-5231	Meters	5,000.00	3,885.51	2,914.13	5,000.00	3,965.70	5,000.00
02-510-5232	Chemicals-Water	23,500.00	18,580.84	13,935.63	23,500.00	25,496.70	25,500.00
02-510-5233	Small Tools & Equipment	5,000.00	1,914.99	1,436.24	1,000.00	209.77	1,000.00
02-510-5234	Sand, Cement, Fill	4,000.00	4,000.00	1,808.36	4,000.00	3,210.44	4,000.00
02-510-5235	Water & Sewer Line Repair	17,000.00	34,571.61	25,928.71	10,000.00	29,040.59	29,100.00
02-510-5236	Sludge Disposal	13,500.00	26,000.00	20,791.09	13,500.00	7,369.67	8,175.00
02-510-5237	Wastewater System Maint.	50,000.00	38,132.00	28,599.00	56,000.00	30,149.53	30,150.00
02-510-5238	Chemicals-Wastewater	9,000.00	7,428.91	5,571.68	10,000.00	8,533.41	10,000.00
02-510-5239	SSOI-I&I	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5309	Bank Fees	7,600.00	3,800.00	1,320.60	0.00		
02-510-5310	Contract Labor	1,000.00	1,000.00	600.00	1,000.00	0.00	1,000.00
02-510-5316	Permit Fees	7,000.00	7,000.00	6,656.06	7,000.00	6,994.56	7,000.00
02-510-5319	Equipment Rental	1,000.00	500.00	173.08	1,000.00	625.75	1,000.00
02-510-5320	Water System Maint.	12,000.00	10,572.72	7,929.54	16,000.00	10,596.82	10,725.00
02-510-5322	Lark St. Water Tower	12,176.40	12,176.40	12,176.40	12,176.40	10,969.73	10,969.73
02-510-5324	Vehicle Maintenance	3,500.00	14,000.00	11,990.34	3,500.00	1,461.07	3,500.00
02-510-5329	Heavy Equipmnt Expense	2,500.00	1,250.00	377.02	2,500.00	435.53	2,500.00
02-510-5326	MLK Ground Strg Tank	8,656.14	8,656.14	8,656.14	8,656.14	8,656.14	8,656.14
02-510-5327	O&M Elevated Water Tank	10,300.11	10,300.11	10,300.11	10,300.11	9,279.38	9,279.38
02-510-5328	Generator Maint	5,000.00	1,764.99	1,323.74	5,000.00	9,530.78	9,550.00
02-510-5330	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 #	ACCOUNT TITLE	PROPOSED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
02-510-5331	Electricity	70,000.00	74,623.19	55,967.39	60,000.00	67,486.38	67,500.00
02-510-5332	Telephone	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5333	Pagers/Cell Phone	1,100.00	1,084.72	813.54	1,100.00	1,112.61	1,125.00
02-510-5345	Miscellaneous Expense	3,000.00	3,146.09	2,359.57	1,500.00	1,457.10	1,500.00
02-510-5247	Sewer Rehab-Trunk Line	0.00	0.00	0.00	0.00	3,400.00	3,400.00
02-510-5248	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
02-510-5249	TxCDBG #7220351	97,143.12	315,000.00	205,420.34	315,000.00	10,991.70	10,991.70
02-510-5350	Gasoline	8,000.00	8,005.29	6,003.97	6,500.00	6,034.29	6,500.00
02-510-5351	Diesel	1,500.00	1,074.25	805.69	1,200.00	1,189.16	1,200.00
02-510-5360	Training	2,100.00	1,098.33	823.75	1,500.00	1,190.00	1,500.00
02-510-5361	Dues & Subscriptions	900.00	388.00	291.00	360.00	319.95	360.00
02-510-5357	Storm Water Runoff Compli	13,000.00	13,000.00	8,159.29	13,000.00	14,672.02	14,675.00
02-510-5380	Uniforms	1,900.00	1,870.96	1,403.22	1,700.00	1,648.21	1,650.00
02-510-5381	Chemical Analysis	10,000.00	10,392.00	7,794.00	10,000.00	14,551.34	14,555.00
02-510-5367	Bond Fees	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5384	Advertising	2,000.00	2,000.00	635.45	2,000.00	2,520.67	2,525.00
02-510-5386	Workers Compensation	4,000.00	3,734.75	3,734.75	7,695.00	7,149.10	7,573.00
02-510-5387	Vehicle Insurance	4,750.00	4,575.60	4,575.60	4,371.00	5,443.31	6,844.00
02-510-5375	Gen Liab & Mobile Equip Ins	14,200.00	13,940.39	13,940.39	14,200.00	13,051.96	13,900.00
02-510-5353	Engineering Fees	8,000.00	0.00	0.00	8,000.00	0.00	4,445.00
02-510-5354	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
02-510-5399	Capital Lease Payments	15,101.76	0.00	0.00	15,101.76	13,799.96	13,804.40
02-510-5400	Capital Outlay	0.00	28,709.18	28,709.18	9,299.00	72,843.00	72,843.00
02-510-5404	Transfer to Capital Replace	27,000.00	27,000.00	20,250.00	27,000.00	27,000.00	27,000.00
02-510-5405	Transfer to Grants	32,500.00	32,500.00	0.00	32,500.00	0.00	0.00
02-510-5403	Transfer to General fund	0.00	0.00	0.00	0.00	30,000.00	30,000.00
02-510-5420	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
02-510-5500	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 #	ACCOUNT TITLE	PROPOSED 2022-2023	PROJECTED 2021-2022	June 2022	BUDGET 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
				YTD 2021-2022			
02-511-5101	Salaries	25,945.20	28,111.30	20,542.87	25,885.46	25,489.77	26,232.40
02-511-5110	Payroll Taxes-fica	3,844.92	3,601.38	2,631.78	3,840.37	3,439.83	3,745.04
02-511-5120	Payroll Taxes-TEC	171.00	9.00	9.00	171.00	252.00	252.00
02-511-5130	Hospitalization Ins	14,387.80	12,941.88	9,706.41	13,172.27	10,918.36	11,242.03
02-511-5140	Retirement	9,045.62	9,553.18	6,981.17	9,289.68	9,421.34	10,009.93
02-511-5210	Office Supplies	1,200.00	755.16	566.37	1,200.00	1,491.90	1,700.00
02-511-5212	Computer Expenses	1,000.00	600.00	0.00	1,200.00	644.05	1,400.00
02-511-5215	Postage	3,600.00	3,600.00	2,565.00	3,600.00	3,495.00	3,600.00
02-511-5310	Contract Labor	0.00	0.00	0.00	0.00	0.00	0.00
02-511-5222	Utilities Bankcard Fee	120.00	120.00	90.00	120.00	120.00	120.00
02-511-5311	Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
02-511-5321	Equipment Repair & Maint	1,200.00	1,200.00	923.50	1,200.00	1,595.50	1,750.00
02-511-5390	Cash Over/Short	0.00	9.25	9.24	0.00	(99.22)	0.00
02-511-5393	Bad Debt Expense	3,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
	Total Operating Expense	68,514.54	68,501.15	49,025.34	67,678.78	64,768.53	68,051.40
02-511-5400	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**

	PROPOSED 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>						
03-000-4720 Garbage Collection Fees	561,826.25	528,329.59	396,247.19	530,024.76	582,423.08	574,598.40
03-000-4300 Franchise Fees-Roll Offs	1,250.00	1,250.00	407.95	2,500.00	2,738.21	1,000.00
03-000-4730 Brush/Limb Fees	5,000.00	6,434.67	4,826.00	1,000.00	375.00	0.00
03-000-4735 Bulk Items Fees	1,500.00	1,880.00	1,410.00	0.00		
03-000-4736 Temporary Dumpster Fees	8,500.00	10,420.00	7,815.00	0.00		
03-000-4790 Miscellaneous Income	150.00	157.72	118.29	150.00	7,732.28	150.00
03-000-4850 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
03-000-4927 Hurricane Harvey Reimb Disaster Recovery Funds	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	580,226.25	551,680.83	413,231.07	534,774.76	594,266.06	583,748.40
<u>610 Expenses:</u>						
03-610-5101 Salaries	43,827.80	45,013.75	32,894.66	43,767.80	43,999.72	42,847.00
03-610-5110 Payroll Taxes FICA	3,352.83	3,431.00	2,507.27	3,348.24	3,264.03	3,287.50
03-610-5120 Payroll Taxes-TEC	171.00	9.00	9.00	171.00	252.00	252.00
03-610-5130 Hospitalization/Dental/Life	10,533.22	9,424.32	7,068.24	9,654.53	8,259.00	8,848.09
03-610-5140 Retirement	7,887.91	8,186.48	5,982.43	8,099.23	7,868.99	8,585.64
03-610-5145 Employee Related Expense	0.00	0.00	0.00	0.00	0.00	0.00
03-610-5210 Office Supplies	400.00	350.00	169.67	400.00	376.41	500.00
03-610-5212 Computer Related Expense	1,000.00	750.00	431.47	1,000.00	869.92	1,000.00
03-610-5309 Bank Fees	6,000.00	2,500.00	904.16	0.00		
03-610-5311 Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
03-610-5321 Equipment Repair & Maint.	150.00	0.00	0.00	150.00	0.00	150.00
03-610-5336 Hazardous Waste Expense	0.00	0.00	0.00	0.00	0.00	0.00
03-610-5337 Garbage Collectio/Disposal Expense	301,408.80	280,646.72	210,485.04	298,007.16	295,521.97	342,974.40
03-610-5338 Brush/Limb Collection Disposal Expe	5,000.00	2,500.00	0.00	5,000.00	3,040.20	5,000.00
03-610-5393 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
03-610-5400 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
03-610-5403 Transfer To General Fund	165,000.00	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
03-610-5500 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

	PROPOSED 2022-2023	PROJECTED 2021-2022	YTD 2021-2022	ADOPTED 2021-2022	ACTUAL 2020-2021	BUDGET 2020-2021
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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	PROPOSED 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