CITY OF PINEHURST
PROPOSED ANNUAL BUDGET
FISCAL YEAR 2024-2025

This budget will raise more revenue from property taxes than last year's budget by an amount of $55,667, which is a 7.05 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 $3,324.

The members of the governing body voted on the proposal to adopt the budget as follows:
FOR: Cynthia Adams, Joey Vance, Troy Pierce, Greg Willis

AGAINST: None

PRESENT AND NOT VOTING: None
ABSENT: Sarah McClendon, J. Michael Shahan

Property Tax Rate Comparision	2024-2025	2023-2024
Property Tax Rate:	$0.696965/100	$0.673996/100
No New Revenue Tax Rate:	$0.646192/100	$0.607246/100
No New Revenue Maintenanc Operations	$0.588960/100	$0.557977/100
Voter Approval Tax Rate:	$0.696967/100	$0.760919/100
Debt Rate:	$0.070295/100	$0.066750/100

Total debt obligation for this fiscal year secured by property taxes is $83,710

Filed with City Secretary: AUGUST 5, 2024
Presentation of Proposed Budget to Full Council: August 5, 2024

TABLE OF CONTENTS

Budget Message	
Consolidated Statement of Revenues and Expenditures for All funds	a & b
SECTION 1--GENERAL FUND	
Recap	1
Revenues	2
City Administrator	3
City Secretary	4
Legal	5
Municipal Court	6
Fire Department	7
Code Enforcement	8
Fleet Services	9
General Government	10
Police Department	11
Street Department	12
Animal Control	13
SECTION 2--WATER AND SEWER FUNDS	
Revenues and Recap	14
Operation and Maintenance	15-16
Billing	17
SECTION 3--GARBAGE FUND	18
SECTION 4--DEBT SERVICE	
Debt Service	19
General Fund	20
Water/Sewer	21

CITY OF PINEHURST
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES

a & b

	BUDGET 2024-2025	BUDGET 2023-2024	BUDGET 2022-2023	BUDGET DIFFERENCE	
GENERAL FUND					
REVENUES					
Property Taxes	832,021	794,776		37,245	
Sales Taxes	710,000	665,000		45,000	
Franchise Taxes	115,000	115,000		0	
Non-Tax Sources	196,345	200,850		(4,505)	
Transfer from other funds	245,000	245,000		0	
Transfer from Reserves	0	0		0	
TOTAL REVENUES	2,098,367	2,020,626		77,740	
PRIOR YEAR FUND BALANCE	1,808,412	1,711,451		96,961	
AVAILABLE FUNDS	3,906,778	3,732,077		174,701	
EXPENDITURES					
Operating	1,962,877	1,779,060		183,817	
Capital Outlay	60,211	87,500		(27,289)	
Transfers	60,000	60,000		0	
TOTAL EXPENDITURES	2,083,088	1,926,560		156,528	2,083,088
WATER AND SEWER FUND					
REVENUES					
Water and Sewer Service	915,000	880,000		35,000	
Grant Revenue	650,000	0		650,000	
Other Revenue	30,000	50,000		(20,000)	
TOTAL REVENUES	1,595,000	930,000	0	665,000	
PRIOR YEAR FUND BALANCE	1,540,208	1,615,070		1,615,070	
AVAILABLE FUNDS	3,135,208	2,545,070	0	2,280,070	
EXPENDITURES					
Operating	847,144	858,695		(11,551)	
Capital Outlay	24,000	14,200		9,800	
Grant Expenses	650,000	0		650,000	
Transfers	47,000	47,000		0	
TOTAL EXPENDITURES	1,568,144	919,895	0	648,249	918,144 (minus Grant expense

CITY OF PINEHURST
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES

a & b

	BUDGET 2024-2025	BUDGET 2023-2024	BUDGET 2022-2023	BUDGET DIFFERENCE	
GARBAGE FUND					
REVENUES					
Garbage Collection	565,000	561,826		3,174	
Other Revenue	31,550	39,150		(7,600)	
TOTAL REVENUE	596,550	600,976	0	(4,426)	
PRIOR YEAR FUND BALANCE	662,168	603,480		58,688	
TOTAL FUNDS AVAILABLE	1,258,718	1,204,456	0	54,262	
EXPENDITURES					
Operating	374,128	378,430		(4,301)	
Capital Outlay	0	0		0	
Transfers	165,000	165,000		0	
TOTAL EXPENDITURES	539,128	543,430	0	(4,301)	539,128
DEBT SERVICE FUND					
REVENUES					
Property Taxes	95,266	89,383		5,883	
Transfer from other funds	51,721	72,039		(20,318)	
TOTAL REVENUES	146,987	161,422	0	(14,435)	
PRIOR YEAR FUND BALANCE	2,225	388		1,837	
AVAILABLE FUNDS	149,212	161,810	0	(12,598)	
EXPENDITURES	137,431	161,013		(23,582)	137,431
					3,677,791 Total Budget Excluding Grants

GENERAL FUND RECAP

FISCAL YEAR 2024-25

June 2024

	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
BEGINNING CASH BALA	1,808,411.70	1,711,450.97	1,711,450.97	1,711,450.97	1,645,401.15	1,645,401.15
Revenues:						
Property Taxes	832,021.25	775,500.00	757,433.87	794,776.24	729,725.06	767,465.96
Sales Taxes	710,000.00	711,422.47	533,566.85	665,000.00	668,081.88	655,000.00
Franchise Taxes	115,000.00	115,000.00	52,731.25	115,000.00	136,176.32	135,000.00
Fines & Fees	122,000.00	104,267.99	78,238.49	120,000.00	111,982.42	110,000.00
Permit, Lic. & Insp. Fees	32,000.00	80,000.00	71,950.52	30,000.00	33,399.63	25,000.00
Interest	32,000.00	36,548.93	27,411.70	25,000.00	34,032.62	3,000.00
GLO 20-065-034-C113	0.00	0.00	0.00	0.00	18,030.13	149,924.06
Coronavirus Local FRF/AR	25,000.00	50,000.00	24,513.64	0.00	67,225.13	0.00
Other Revenue	10,345.28	32,894.61	30,961.30	25,850.00	46,964.25	20,850.00
Total Operating Revenues	1,878,366.53	1,905,633.99	1,576,807.62	1,775,626.24	1,845,617.44	1,866,240.02
Transfers from Other Fund	245,000.00	251,968.32	143,976.24	245,000.00	165,000.00	165,000.00
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	437.50	437.50	437.50	1,500.00	1,847.50	1,500.00
Intergovernmental Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Funds Available	3,932,215.73	3,869,490.78	3,432,672.33	3,733,577.21	3,657,866.09	3,678,141.17
Expenditures						
CITY ADMINISTRATOR	104,204.77	98,371.91	73,500.02	98,647.51	91,122.23	112,009.26
CITY SECRETARY	157,529.01	101,727.00	76,502.45	102,496.00	99,653.82	99,205.38
LEGAL	35,427.70	34,507.14	25,229.72	35,007.14	33,128.43	34,290.50
MUNICIPAL COURT	95,664.28	106,141.74	60,491.67	95,237.74	88,025.37	108,365.88
FIRE PROTECTION	54,075.00	58,768.60	47,932.80	57,390.00	54,018.63	63,200.00
CODE ENFORCEMENT	127,033.82	113,200.86	79,017.17	117,898.63	103,950.98	104,758.00
FLEET SERVICES	84,472.17	78,642.41	54,973.27	77,434.74	72,552.12	75,459.39
GENERAL GOVERNMENT	123,598.00	157,835.94	114,330.55	120,199.00	171,700.39	114,980.83
POLICE DEPARTMENT	1,015,134.60	935,979.35	668,929.48	935,745.13	841,109.22	888,550.45
STREET DEPARTMENT	211,110.68	203,974.66	136,928.51	208,310.29	209,676.36	358,613.54
ANIMAL CONTROL	18,524.32	17,443.60	11,703.40	18,194.32	16,453.82	20,605.68
tal Operating Expenditures	2,026,774.34	1,906,593.21	1,349,539.04	1,866,560.50	1,781,391.37	1,980,038.91
Transfer to Other Funds	60,000.00	62,900.00	47,900.00	60,000.00	56,500.00	24,500.00
Capital Outlay	34,865.37	91,585.87	87,943.07	87,500.00	108,523.75	129,809.27
Total Expenses	2,121,639.71	2,061,079.08	1,485,382.11	2,014,060.50	1,946,415.12	2,134,348.18
Net Gain (Loss)	2,164.32	96,960.73	235,839.25	8,065.74	66,049.82	(101,608.16)
Ending Balance	1,810,576.01	1,808,411.70	1,947,290.22	1,719,516.71	1,711,450.97	1,543,792.99

FY24-25 M&O Rate = 0.626670

FY24-25 I&S = 0.070295

400 GENERAL FUND REVENUES — JUNE 2024

FISCAL YEAR 2024-25		PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-000-4100	Property Taxes - M&O	821,646.25	765,000.00	747,141.25	785,626.24	717,804.29	747,965.96
01-000-4110	Penalty & Interest - M&O	9,000.00	9,000.00	8,916.01	9,000.00	11,904.16	18,000.00
01-000-4120	Rendition Penalty	1,375.00	1,500.00	1,376.61	150.00	16.61	1,500.00
01-000-4200	Sales Tax	710,000.00	711,422.47	533,566.85	665,000.00	668,081.88	655,000.00
01-000-4300	Franchise Tax	115,000.00	115,000.00	52,731.25	115,000.00	136,176.32	135,000.00
01-000-4310	Licenses & Permits	30,000.00	80,000.00	71,950.52	30,000.00	33,399.63	25,000.00
01-000-4400	Court Fines	120,000.00	104,117.99	78,088.49	120,000.00	111,982.42	110,000.00
01-000-4600	Impounding Fees	150.00	150.00	150.00	0.00	0.00	0.00
01-000-4750	State PD Training Income	850.00	2,189.82	2,189.82	850.00	859.81	850.00
01-000-4755	Law Enforcement Grant Fund	437.50	437.50	437.50	1,500.00	447.50	1,500.00
01-000-4760	Narcotic Seizures	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4780	Opioid Abatement Trust Fund	1,995.28	1,995.28	1,995.28	0.00	10,256.27	0.00
01-000-4850	Interest	32,000.00	36,548.93	27,411.70	25,000.00	34,032.62	3,000.00
01-000-4870	Picnic Contributions	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4790	Misc Income	7,500.00	7,733.23	5,799.92	25,000.00	35,120.53	10,000.00
01-000-4890	Gain on Sale of Assets	0.00	19,860.00	19,860.00	0.00	0.00	10,000.00
01-000-4895	Donations	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4896	Donations to Animal Shelter	0.00	1,116.28	1,116.28	0.00	727.64	0.00
01-000-4610	Fire Dept Grant	0.00	0.00	0.00	0.00	1,400.00	0.00
01-000-4927	Hurricane Harvey FEMA Rein	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4928	TxCDBG 20-065-034-C113	0.00	0.00	0.00	0.00	18,030.13	149,924.06
01-000-4931	Hurricane Laura FEMA Reimb	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4932	Coronavirus Local FRF/ARPA	25,000.00	50,000.00	24,513.64	0.00	67,225.13	0.00
01-000-4920	Disaster Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00
	Total Operating Revenues	1,874,954.03	1,906,071.49	1,577,245.12	1,777,126.24	1,847,464.94	1,867,740.02
01-000-4940	Transfer from Garbage	165,000.00	165,000.00	123,750.00	165,000.00	165,000.00	165,000.00
01-000-4950	Transfer from W&S	20,000.00	26,968.32	20,226.24	20,000.00	0.00	0.00
01-000-4975	Transfer from Capital Fund	60,000.00	60,000.00	0.00	60,000.00	0.00	0.00
	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	0.00	0.00
	Total Revenues	2,119,954.03	2,158,039.81	1,721,221.36	2,022,126.24	2,012,464.94	2,032,740.02

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-710-5101	Salaries	81,242.50	77,382.50	58,067.70	77,382.50	72,694.99	75,282.50
01-710-5110	Payroll Taxes - FICA	6,215.05	5,919.76	4,442.18	5,919.76	5,474.12	5,759.11
01-710-5120	Payroll Taxes - TEC	171.00	117.00	117.00	171.00	9.00	171.00
01-710-5130	Hospitalization/Dental/Life Ins	206.45	184.80	138.60	206.40	184.80	15,647.68
01-710-5140	Retirement	16,069.77	14,667.85	10,702.06	14,667.85	12,638.23	13,548.97
01-710-5210	Office Supplies	100.00	100.00	32.48	100.00	38.20	100.00
01-710-5321	Equipment Repair & Maint.	0.00	0.00	0.00	0.00	0.00	200.00
01-710-5333	Cell Phone	0.00	0.00	0.00	0.00	82.89	600.00
01-710-5350	Gasoline	0.00	0.00	0.00	0.00	0.00	0.00
01-710-5360	Training	0.00	0.00	0.00	0.00	0.00	0.00
01-710-5361	Dues/Subscriptions	0.00	0.00	0.00	0.00	0.00	200.00
01-710-5387	Vehicle Insurance	0.00	0.00	0.00	0.00	0.00	0.00
01-710-5370	Meeting & conferences	200.00	0.00	0.00	200.00	0.00	500.00
	Total Operating Expense	104,204.77	98,371.91	73,500.02	98,647.51	91,122.23	112,009.26
01-710-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00
01-710-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	104,204.77	98,371.91	73,500.02	98,647.51	91,122.23	112,009.26

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-711-5101	Salaries	108,291.28	68,987.12	53,069.00	68,987.12	68,989.66	68,124.00
01-711-5110	Payroll Taxes - FICA	8,284.28	5,277.51	4,009.39	5,277.51	5,135.90	5,143.51
01-711-5120	Payroll Taxes - TEC	171.00	117.00	117.00	171.00	9.00	151.00
01-711-5130	Hospitalization/Dental/Life Ins	14,369.48	10,883.86	8,162.82	10,883.86	10,533.12	10,533.22
01-711-5140	Retirement	21,221.97	13,076.51	9,752.85	13,076.51	12,233.84	12,253.65
01-711-5210	Office Supplies	250.00	250.00	118.85	300.00	233.52	300.00
01-711-5212	Computer related expense	1,000.00	1,860.00	201.63	2,500.00	1,803.58	1,850.00
01-711-5321	Equipment Repair & Maint.	1,741.00	0.00	0.00	0.00	0.00	50.00
01-711-5333	Cell Phone	0.00	750.00	556.91	600.00	542.30	600.00
01-711-5360	Training	2,000.00	400.00	389.00	500.00	0.00	0.00
01-711-5361	Dues, Subscriptions,& Membe	200.00	125.00	125.00	200.00	172.90	200.00
	Total Operating Expenses	157,529.01	101,727.00	76,502.45	102,496.00	99,653.82	99,205.38
01-711-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	157,529.01	101,727.00	76,502.45	102,496.00	99,653.82	99,205.38

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
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	866.96	650.16	866.96	866.88	866.96
01-712-5120	Payroll Taxes - TEC	171.00	171.00	40.16	171.00	8.99	171.00
01-712-5130	Hospitalization/Dental/Life Ins	22,056.94	21,386.38	16,039.80	21,386.38	20,669.76	20,669.74
01-712-5210	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
01-712-5218	Extral Legal Fees	1,000.00	750.00	0.00	1,250.00	250.00	1,250.00
01-712-5370	Meetings & Conferences	0.00	0.00	0.00	0.00	0.00	0.00
	Total Operating Expenses	35,427.70	34,507.14	25,229.72	35,007.14	33,128.43	34,290.50

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-713-5103	Salary-Judge	7,598.40	7,598.40	3,071.02	7,598.40	5,255.56	7,598.40
01-713-5101	Salary-Court Clerk	25,105.60	27,187.06	19,866.40	27,187.06	24,315.20	24,315.20
01-713-5110	Payroll Tax - FICA	581.28	581.28	234.95	581.28	402.04	581.28
01-713-5120	Payroll Tax - TEC	171.00	75.00	18.33	171.00	5.50	171.00
01-713-5210	Office Supplies	750.00	750.00	391.46	750.00	535.92	750.00
01-713-5218	Extra Fees-Legal	1,000.00	750.00	0.00	1,500.00	700.00	1,150.00
01-713-5212	Computer Related Expense	250.00	1,000.00	2,143.52	250.00	85.00	250.00
01-713-5219	Warrant Collection Expense	0.00	11,000.00	7,398.56	0.00	11,788.41	0.00
01-713-5321	Equipment Repairs and Maint	5,508.00	4,000.00	0.00	4,000.00	5,000.00	5,000.00
01-713-5360	Training	4,500.00	3,000.00	1,589.54	3,000.00	3,324.67	3,350.00
01-713-5361	Dues, Subs,,& Membership	200.00	200.00	0.00	200.00	188.60	200.00
01-713'5395	State Tax on fines	50,000.00	50,000.00	25,777.89	50,000.00	36,424.47	65,000.00
	Total Operating Expense	95,664.28	106,141.74	60,491.67	95,237.74	88,025.37	108,365.88
01-713-5400	Capital Outlay	0.00		0.00	0.00	0.00	0.00
	Total Expenses	95,664.28	106,141.74	60,491.67	95,237.74	88,025.37	108,365.88

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-714-5210	Office Supplies	200.00	227.75	170.81	200.00	1,091.52	1,100.00
01-714-5220	Fire House Program	2,500.00	1,895.20	1,895.20	1,500.00	1,931.22	1,950.00
01-714-5212	Computer Related Expense	500.00	635.57	476.68	500.00	230.98	700.00
01-714-5211	Field Supplies	2,000.00	14,910.29	11,182.72	2,000.00	6,430.50	6,450.00
01-714-5315	Fees-Fire Runs	7,200.00	6,000.00	4,500.00	6,000.00	6,000.00	6,000.00
01-714-5321	Equipment Repair	3,500.00	2,886.73	2,165.05	3,500.00	1,309.88	1,500.00
01-714-5324	Vehicle Repair & Maint	8,000.00	6,895.40	5,171.55	12,000.00	11,618.17	12,000.00
01-714-5325	Building Maintenance	2,000.00	1,386.56	1,039.92	2,000.00	434.97	500.00
01-714-5328	Generator Maintenance	0.00	0.00	0.00	0.00	26.90	50.00
01-714-5330	Natural Gas	700.00	652.13	489.10	600.00	722.71	725.00
01-714-5350	Gasoline	1,500.00	775.25	581.44	2,000.00	683.18	1,100.00
01-714-5351	Diesel	1,500.00	1,326.05	994.54	1,500.00	1,166.91	1,500.00
01-714-5360	Training	1,500.00	217.01	162.76	1,500.00	0.00	0.00
01-714-5361	Dues & Subscriptions	1,500.00	1,022.67	767.00	1,000.00	673.50	750.00
01-714-5345	Miscellaneous Expense	2,500.00	2,407.79	1,805.84	2,500.00	2,570.19	2,575.00
01-714-5386	Workers Compensation	1,575.00	1,434.11	1,434.11	2,690.00	2,048.15	2,200.00
01-714-5387	Vehicle Insurance	4,400.00	4,043.06	4,043.06	4,400.00	3,925.88	4,000.00
01-714-5362	Fire Prevention Program	800.00	243.02	243.02	1,500.00	231.79	2,500.00
01-714-5382	Contract Dispatch Services	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	14,100.00
01-714-5339	Dispatch Texting Services	1,200.00	810.00	810.00	1,000.00	810.00	1,000.00
01-714-5389	800MHZ Radio System Lease	1,000.00	1,000.00	0.00	1,000.00	2,112.18	2,500.00
	Total Operating Expense	54,075.00	58,768.60	47,932.80	57,390.00	54,018.63	63,200.00
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	54,075.00	58,768.60	47,932.80	57,390.00	54,018.63	63,200.00

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-715-5101	Salaries	61,049.50	63,027.67	43,634.54	61,133.47	61,743.01	59,661.60
01-715-5110	Payroll Tax - FICA	4,670.29	4,177.72	2,892.27	4,676.71	4,356.82	4,376.76
01-715-5120	Payroll Tax - TEC	171.00	117.00	117.00	171.00	9.00	171.00
01-715-5130	Hospitalization/Dental/Life Ins	21,274.36	20,523.21	15,392.41	20,629.60	18,552.30	18,587.80
01-715-5140	Retirement	12,075.59	11,224.93	8,418.70	11,587.85	12,240.84	12,255.84
01-715-5210	Office Supplies	100.00	100.00	40.18	100.00	252.70	260.00
01-715-5212	Computer Related Expense	350.00	350.00	129.40	350.00	463.62	475.00
01-715-5310	Contract Labor	0.00	4,000.00	2,800.00	0.00	1,920.00	2,000.00
01-715-5321	Equipment Repairs & Maint.	750.00	750.00	750.00	750.00	725.00	750.00
01-715-5324	Vehicle Repair/Maintenance	500.00	500.00	303.49	0.00	0.00	250.00
01-715-5333	Cell Phones	600.00	600.00	426.80	600.00	542.30	600.00
01-715-5350	Gasoline	1,500.00	1,500.00	900.67	1,500.00	1,206.20	1,500.00
01-715-5360	Training	2,000.00	1,200.00	663.85	2,000.00	525.00	1,520.00
01-715-5361	Dues & Subscriptions	1,800.00	1,800.00	1,320.39	1,800.00	255.00	400.00
01-715-5377	Financed Vehicles - Principal	5,616.24	1,404.06	0.00	0.00		
01-715-5380	Uniforms	500.00	250.00	170.85	500.00	339.91	350.00
01-715-5385	Interest Expense	1,866.84	466.71		0.00		
01-715-5387	Vehicle Insurance	1,210.00	1,009.55	1,009.55	1,100.00	819.28	1,000.00
01-715-5371	Property Maint. Enforcement	1,000.00	200.00	47.07	1,000.00	0.00	500.00
01-715-5372	Building Demolition	10,000.00	0.00	0.00	10,000.00	0.00	100.00
	Total Operating Expense	127,033.82	113,200.86	79,017.17	117,898.63	103,950.98	104,758.00
01-715-5399	Capital Lease Payments	0.00	1,285.60	642.80	0.00	0.00	5,550.88
01-715-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	127,033.82	114,486.46	79,659.97	117,898.63	103,950.98	110,308.88

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-716-5101	Salary	55,855.00	53,131.87	36,783.60	50,481.85	48,438.65	48,466.60
01-716-5110	Payroll Taxes - FICA	4,272.91	3,974.26	2,751.41	3,861.86	3,582.01	3,707.69
01-716-5120	Payroll Taxes - TEC	171.00	117.00	117.00	171.00	9.00	171.00
01-716-5130	Hospitalization/Dental/Life Ins	11,225.14	11,201.16	8,400.87	11,201.20	10,841.16	10,841.32
01-716-5140	Retirement	11,048.12	9,018.12	6,763.59	9,568.83	8,624.78	8,722.78
01-716-5210	Office Supplies	100.00	100.00	35.22	100.00	84.48	100.00
01-716-5214	Health & Safety	250.00	250.00	0.00	250.00	100.00	250.00
01-716-5233	Small Tools & Equipment	1,000.00	500.00	121.58	1,000.00	451.65	1,800.00
01-716-5319	Equipment Rental	0.00	0.00	0.00	250.00	0.00	250.00
01-716-5333	Cell Phone	0.00	0.00	0.00	0.00	79.89	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	350.00	0.00	550.00	340.50	550.00
	Total Operating Expense	84,472.17	78,642.41	54,973.27	77,434.74	72,552.12	75,459.39
01-716-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	84,472.17	78,642.41	54,973.27	77,434.74	72,552.12	75,459.39

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-717-5130	Hospitalization Ins	960.00	960.00	720.00	960.00	960.00	960.00
01-717-5145	Employee Related Expense	1,000.00	1,000.00	30.00	1,000.00	910.00	920.00
01-717-5210	Office Supplies	2,000.00	2,000.00	1,038.94	2,000.00	2,120.18	2,125.00
01-717-5215	Postage	4,500.00	4,000.00	588.20	4,000.00	3,349.05	3,600.00
01-717-5227	Coronavirus Local FRF/ARPA	0.00	50,000.00	29,664.88	0.00	67,225.13	0.00
01-717-5228	Drug Abuse Prevention Exper	0.00	2,965.25	2,965.25	0.00		
01-717-5233	Small Equipment	0.00	0.00	0.00	0.00	0.00	250.00
01-717-5309	Bank Fees	0.00	0.00	0.00	0.00	0.00	2,275.00
01-717-5311	Audit Fees	8,000.00	5,000.00	5,000.00	8,000.00	8,000.00	8,000.00
01-717-5313	Mayor Allowance	1,560.00	1,560.00	1,170.00	1,560.00	1,560.00	1,560.00
01-717-5312	Council Allowance	1,800.00	1,500.00	890.00	1,800.00	1,420.00	1,800.00
01-717-5319	Equipment Rental	4,000.00	3,586.40	2,689.80	3,000.00	3,181.66	3,200.00
01-717-5217	Janitorial Supplies	1,600.00	1,557.64	1,168.23	1,600.00	1,343.98	1,700.00
01-717-5325	Building Maintenance	5,000.00	4,210.05	3,157.54	5,000.00	3,746.24	3,800.00
01-717-5226	COVID-19 Expense	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5330	Gas-Entex	1,250.00	859.76	644.82	1,600.00	1,237.19	1,250.00
01-717-5331	Electricity	17,000.00	15,793.16	11,844.87	18,000.00	19,541.18	19,550.00
01-717-5332	Telephone	8,700.00	8,729.12	6,546.84	8,500.00	8,275.34	8,500.00
01-717-5345	Miscellaneous Expense	4,500.00	4,072.85	3,054.64	5,500.00	4,643.13	4,695.00
01-717-5335	Holiday Market Expense	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5361	Memberships/Dues/Subs.	3,500.00	2,747.64	2,060.73	3,000.00	2,702.73	2,750.00
01-717-5370	Meetings and Conferences	500.00	485.00	485.00	200.00	151.87	500.00
01-717-5363	Property Tax Collection Fees	350.00	247.00	247.00	350.00	321.40	325.00
01-717-5364	Building Maintenance Contrac	6,800.00	5,970.15	4,477.61	6,500.00	6,211.00	6,500.00
01-717-5365	Election Expense	5,000.00	0.00	0.00	5,000.00	0.00	138.83
01-717-5366	Orange County Appraisal Dist	14,893.00	12,822.88	9,617.16	12,840.00	12,621.60	13,000.00
01-717-5384	Advertising	1,500.00	1,500.00	0.00	3,000.00	973.74	3,000.00
01-717-5386	Workers Compensation Ins	8,973.00	8,068.59	8,068.59	8,384.00	5,413.79	8,000.00
01-717-5375	Insurance-General & Liability	16,950.00	15,238.45	15,238.45	15,143.00	12,829.18	13,520.00
01-717-5373	Employee Bonds	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5374	Notary Fees	142.00	142.00	142.00	142.00	142.00	142.00
01-717-5379	Economic Development	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00
01-717-5420	Unclaimed Property Expense	300.00	0.00	0.00	300.00	0.00	100.00
	Total Operating Expense	123,598.00	157,835.94	114,330.55	120,199.00	171,700.39	114,980.83
01-717-5404	Transfer to Capital Replacem	60,000.00	60,000.00	45,000.00	60,000.00	44,000.00	12,000.00
01-717-5401	Transfer to Debt Service	0.00	2,900.00	2,900.00	0.00	12,500.00	12,500.00
01-717-5406	Contra Account - Trf fm Oper	(60,000.00)	(60,000.00)	(45,000.00)	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	123,598.00	160,735.94	117,230.55	180,199.00	228,200.39	139,480.83

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-718-5101	Salaries-Dispatchers	91,301.20	99,983.14	72,018.20	99,983.14	113,209.73	113,426.20
01-718-5102	Salaries-Police Officers	489,811.00	470,499.52	325,730.44	462,276.90	399,700.80	410,865.58
01-718-5103	Salaries-Extra Police	11,904.00	5,000.00	1,580.00	11,520.00	6,400.00	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	880.00	0.00	0.00	0.00	0.00	380.00
01-718-5110	Payroll Taxes-FICA	45,211.21	41,529.79	28,751.39	43,442.82	37,478.83	40,865.67
01-718-5120	Payroll Taxes-TEC	1,710.00	1,710.00	1,039.03	1,710.00	96.03	460.00
01-718-5130	Hospitalization/Dental/Life Ins	135,803.48	100,059.17	75,044.38	104,661.98	90,347.42	97,341.54
01-718-5140	Retirement	114,548.39	97,787.76	73,340.82	106,197.29	90,606.84	91,499.46
01-718-5160	Uniforms	3,500.00	3,000.00	2,269.97	3,800.00	5,474.95	5,500.00
01-718-5210	Office Supplies	2,500.00	2,500.00	993.81	2,500.00	3,242.39	3,250.00
01-718-5333	Cell Phones	3,000.00	3,000.00	2,034.60	3,000.00	2,871.28	4,000.00
01-718-5212	Computer Related Expense	500.00	750.00	162.40	1,500.00	295.08	1,500.00
01-718-5211	Field Supplies	3,500.00	3,000.00	1,577.34	3,000.00	844.68	3,000.00
01-718-5321	Office Equipment & Repair	750.00	785.18	785.18	500.00	179.00	1,500.00
01-718-5323	Radio Repairs	250.00	250.00	0.00	500.00	0.00	500.00
01-718-5317	LESO Equipment Repair	0.00	0.00	0.00	0.00	1,694.88	2,000.00
01-718-5324	Vehicle Repair & Maintenanc	8,000.00	15,342.85	11,507.14	6,000.00	17,736.82	17,750.00
01-718-5328	Generator Maintenance	1,000.00	4,000.00	1,907.99	0.00	1,000.25	2,000.00
01-718-5343	State Funded Training Expen	1,000.00	1,000.00	871.08	1,000.00	542.15	1,000.00
01-718-5344	PD Grant Expense	885.00	885.00	0.00	885.00	0.00	885.00
01-718-5350	Gasoline	17,500.00	17,807.68	13,355.76	17,500.00	17,356.37	17,500.00
01-718-5351	Diesel	0.00	500.00	0.00	1,000.00	0.00	1,000.00
01-718-5360	Training/Meetings	2,000.00	1,575.00	1,575.00	1,500.00	585.00	1,500.00
01-718-5361	Dues & Subscriptions	3,000.00	3,000.00	2,699.00	3,000.00	3,000.00	3,000.00
01-718-5341	Jail Expense	7,500.00	4,706.67	3,530.00	7,500.00	4,040.00	7,500.00
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 Maintenai	7,550.00	7,525.08	7,525.08	4,200.00	4,049.37	4,050.00
01-718-5386	Workers compensation Ins	10,730.00	11,108.06	11,108.06	12,200.00	10,468.51	10,475.00
01-718-5377	Police Cars - Principal	10,379.04	3,000.00	864.92	0.00	0.00	0.00
01-718-5385	Interest Expense	2,801.28	300.00	233.44	0.00	0.00	0.00
01-718-5387	Vehicle Ins	13,420.00	11,209.19	11,209.19	12,200.00	7,208.88	10,657.00
01-718-5376	Law Officers Liability Ins	6,000.00	5,965.26	5,965.26	5,968.00	5,310.62	5,425.00
01-718-5389	800MHZ Radio System Lease	3,200.00	3,200.00	0.00	3,200.00	2,313.34	3,200.00
01-718-5378	Narcotic Seizure Expense	0.00	0.00	0.00	0.00	56.00	0.00
	Total Operating Expense	1,015,134.60	935,979.35	668,929.48	935,745.13	841,109.22	888,550.45
01-718-5400	Capital Outlay	0.00	0.00	0.00	0.00	108,523.75	108,523.75
01-718-5399	Capital Lease Payment	0.00	1,232.10	1,232.10	2,000.00	0.00	8,183.76
	Total Expenses	1,015,134.60	937,211.45	670,161.58	937,745.13	949,632.97	1,005,257.96

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-719-5101	Salaries	96,670.50	105,074.35	72,743.78	95,496.31	97,038.82	94,546.10
01-719-5110	Payroll Tax - FICA	7,395.29	7,961.45	5,511.77	7,305.47	6,823.99	7,194.53
01-719-5120	Payroll Tax - TEC	342.00	234.00	234.00	342.00	18.00	342.00
01-719-5130	Hospitalization/Dental/Life Ins	22,788.26	22,084.92	16,563.69	27,065.18	25,780.22	26,180.90
01-719-5140	Retirement	19,121.42	19,286.03	13,351.87	18,101.33	17,003.53	17,025.95
01-719-5210	Office Supplies	200.00	200.00	109.68	200.00	105.44	200.00
01-719-5221	Weed Control	1,350.00	1,350.00	0.00	1,350.00	1,275.00	1,350.00
01-719-5217	Janitorial Supplies	200.00	200.00	96.88	200.00	119.85	200.00
01-719-5211	Field Supplies	400.00	400.00	203.53	400.00	193.83	400.00
01-719-5214	Health & Safety	500.00	409.99	409.99	500.00	300.00	500.00
01-719-5240	Asphalt - Tack Oil - Street Ma	2,500.00	2,500.00	0.00	2,500.00	2,104.51	2,500.00
01-719-5234	Limestone, Sand	4,000.00	4,000.00	450.00	4,000.00	3,554.35	4,000.00
01-719-5233	Small Tools & Equipment	250.00	661.97	661.97	250.00	119.94	250.00
01-719-5242	Signs	2,500.00	1,200.00	1,035.44	2,500.00	2,258.65	2,400.00
01-719-5243	Street Paving	3,000.00	41.60	41.60	6,000.00	50.29	8,000.00
01-719-5244	Parks Maintenance	500.00	250.00	0.00	500.00	111.21	2,000.00
01-719-5245	Easement/Drainage, Debris E	0.00	0.00	0.00	0.00	325.28	350.00
01-719-5248	TxCDBG 20-065-034-C113	0.00	0.00	0.00	0.00	18,030.13	149,924.06
01-719-5317	Rescue Vehicles Repair & Ma	2,000.00	500.00	0.00	2,000.00	0.00	0.00
01-719-5318	Electricity-Street Lights	17,500.00	17,322.04	12,991.53	17,500.00	15,259.78	16,800.00
01-719-5319	Equipment Rental	0.00	0.00	0.00	0.00	0.00	500.00
01-719-5321	Equipment Repair & Maint	2,500.00	2,500.00	1,452.06	2,500.00	1,393.53	5,000.00
01-719-5324	Vehicle Repair & Maintenance	7,000.00	3,500.00	2,370.12	7,000.00	7,239.13	7,250.00
01-719-5325	Building Maintenance	500.00	0.00	0.00	500.00	147.94	500.00
01-719-5333	Cell Phones/Pagers	0.00	0.00	0.00	0.00	0.00	0.00
01-719-5350	Gasoline	3,000.00	3,376.36	2,532.27	3,000.00	3,091.42	3,400.00
01-719-5351	Diesel	5,000.00	4,000.00	2,771.24	5,000.00	3,857.28	4,000.00
01-719-5360	Training	0.00	0.00	0.00	0.00	0.00	0.00
01-719-5377	Financed Vehicles - Principal	5,616.24	1,404.06		0.00		
01-719-5380	Uniforms	1,000.00	800.00	550.00	1,000.00	735.93	1,000.00
01-719-5385	Interest Expense	1,866.96	1,870.80	0.00	0.00	9.01	0.00
01-719-5387	Vehicle Insurance	3,410.00	2847.09	2847.09	3100.00	2729.30	2800.00
	Total Operating Expense	211,110.68	203,974.66	136,928.51	208,310.29	209,676.36	358,613.54
01-719-5399	Capital Lease Payments	34,865.37	89,068.17	86,068.17	85,500.00	0.00	7,550.88
01-719-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	245,976.05	293,042.83	222,996.68	293,810.29	209,676.36	366,164.42

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-720-5101	Salaries	12,244.32	12,920.67	8,945.08	12,244.32	11,915.68	11,915.68
01-720-5110	Payroll Tax - FICA	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5120	Payroll Tax - TEC	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5130	Hospitalization/Dental/Life Ins	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5140	Retirement	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5210	Office Supplies	75.00	75.00	21.67	75.00	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	750.00	111.96	201.93	500.00	103.96	275.00
01-720-5225	Drugs	200.00	50.00	0.00	200.00	44.00	200.00
01-720-5214	Health Safety	250.00	199.99	199.99	250.00	199.99	250.00
01-720-5211	Field Supplies	550.00	250.00	0.00	550.00	609.96	625.00
01-720-5321	Equipment Repair	0.00	0.00	0.00	0.00	30.96	200.00
01-720-5324	Vehicle Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	700.00
01-720-5325	Building Maintenance	600.00	500.00	271.90	600.00	190.00	1,200.00
01-720-5333	Cell Phone	0.00	0.00	0.00	0.00	159.78	950.00
01-720-5350	Gasoline	2,000.00	2,000.00	1,047.66	2,000.00	1,551.23	2,000.00
01-720-5360	Training	250.00	0.00	0.00	250.00	0.00	250.00
01-720-5368	Inspection Fees	150.00	150.00	0.00	150.00	430.00	450.00
01-720-5345	Miscellaneous Expense	0.00	0.00	0.00	0.00	248.00	250.00
01-720-5380	Uniforms	500.00	375.00	279.19	500.00	368.54	500.00
01-720-5387	Vehicle Insurance	880.00	735.98	735.98	800.00	601.72	615.00
	Total Operating Expense	18,524.32	17,443.60	11,703.40	18,194.32	16,453.82	20,605.68
01-720-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	18,524.32	17,443.60	11,703.40	18,194.32	16,453.82	20,605.68

FISCAL YEAR 2024-25

		PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
	BEGINNING BALANCE	**1,540,207.51**	**1,615,069.90**	**1,615,069.90**	**1,615,069.90**	**1,425,225.48**	**1,425,225.48**
02-000-4700	Water & Sewer Sales	886,000.00	885,305.16	663,978.87	860,000.00	893,206.91	825,000.00
02-000-4710	Late Fees	19,000.00	19,006.37	14,254.78	15,000.00	16,406.15	14,000.00
02-000-4715	Service Connection Fees	10,000.00	15,000.00	13,615.00	5,000.00	5,215.00	10,000.00
02-000-4790	Miscellaneous Income	25,000.00	26,500.00	26,401.42	25,000.00	26,183.79	25,000.00
02-000-4850	Interest	30,000.00	34,522.08	25,891.56	25,000.00	32,708.00	2,500.00
02-000-4927	Hurricane Harvey FEMA Reimbursem	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4931	Hurricane Laura FEMA Reimburseme	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4932	Coronavirus Local FRF/ARPA	(25,000.00)	(50,000.00)	(24,513.64)	0.00	94,020.83	0.00
	Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4890	Gain on Sale of Assets	0.00	2,210.00	2,210.00	0.00	0.00	0.00
	TOTAL OPERATING REVENUE	945,000.00	932,543.61	721,837.99	930,000.00	1,067,740.68	876,500.00
492	GRANTS						
02-000-4928	GLO #20-065-034-C113	0.00	0.00	0.00	0.00	598,044.13	948,455.89
02-000-4929	TxCDBG# 7220351	0.00	4,176.00	4,176.00	0.00	0.00	97,143.12
02-000-4910	Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4939	TXCDBG CDV21-0385 Revenue	250,000.00	34,320.00	34,320.00	0.00	3,080.00	0.00
02-000-4933	CDBG# 24-067-011-E198_Coll Syst	200,000.00	43,545.00	43,545.00	0.00		
02-000-4934	CDBG# 24-067-012-E199 Lift Stat	200,000.00	43,545.00	43,545.00	0.00		
02-000-4938	2017 Sewer Rehab - Trunk Line	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL OTHER REVENUE	650,000.00	125,586.00	125,586.00	0.00	601,124.13	1,045,599.01
	TOTAL FUNDS AVAILABLE	3,135,207.51	2,673,199.51	2,462,493.89	2,545,069.90	3,094,090.29	3,347,324.49
	EXPENDITURES RECAP						
	OPERATING EXPENSE	780,481.05	820,787.13	586,354.82	787,415.53	763,276.58	767,760.12
	BILLING	66,662.76	71,211.15	56,857.68	71,279.42	68,699.68	69,714.54
	TOTAL OPERATING EXPENSES	847,143.81	891,998.28	643,212.50	858,694.95	831,976.26	837,474.66
	Capital Outlay	24,000.00	49,189.40	45,437.80	14,200.00	0.00	101.76
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Transfer to Other Funds	47,000.00	53,968.32	40,476.24	47,000.00	38,000.00	38,000.00
	TOTAL NON OPERATING EXPENSE	71,000.00	103,157.72	85,914.04	61,200.00	38,000.00	38,101.76
	TOTAL EXPENSES	**918,143.81**	**995,156.00**	**729,126.54**	**919,894.95**	**869,976.26**	**875,576.42**
	Sewer Rehab - 7220351	0.00	4,176.00	4,176.00	0.00	11,000.00	97,143.12
	GLO# 20-065-034-C113	0.00	0.00	0.00	0.00	598,044.13	948,455.89
	TxCDBG CDV21-0385	250,000.00	46,570.00	46,570.00	0.00		
	CDBG# 24-067-011-E198	200,000.00	43,545.00	43,545.00	0.00		
	CDBG# 24-067-011-E199_Lift St	200,000.00	43,545.00	43,545.00	0.00		
	TOTAL GRANT EXPENSES	650,000.00	137,836.00	137,836.00	0.00	609,044.13	1,045,599.01
	NET GAIN (LOSS)	26,856.19	(74,862.39)	(19,538.55)	10,105.05	189,844.42	923.58
	BALANCE	1,567,063.70	1,540,207.51	1,595,531.35	1,625,174.95	1,615,069.90	1,426,149.06
	DEPRECIATION EXPENSE	205,528.50	205,648.00	154,236.00	198,000.00	198,000.00	198,000.00

TREATMENT & PRODUCTION OPERATIONS June 2024

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
02-510-5101	Salaries	254,150.88	268,282.62	185,734.12	258,753.74	248,929.11	249,887.22
02-510-5110	Payroll Taxes-FICA	20,379.23	20,454.23	14,160.62	20,731.49	18,765.99	19,982.02
02-510-5120	Payroll Taxes-TEC	855.00	855.00	585.00	855.00	54.00	855.00
02-510-5130	Hospitalization Ins	70,177.22	60,398.20	45,298.65	64,026.20	63,567.03	63,593.24
02-510-5140	Retirement	52,692.97	51,816.87	35,873.22	51,368.03	46,480.73	47,009.99
02-510-5145	Employee Related Expense	400.00	400.00	30.00	400.00	0.00	400.00
02-510-5210	Office Supplies	400.00	400.00	278.10	400.00	356.22	400.00
02-510-5211	Field Supplies	1,500.00	750.00	375.55	1,500.00	2,023.57	2,050.00
02-510-5217	Janitorial Supplies	500.00	500.00	292.01	500.00	664.69	675.00
02-510-5213	Lab Supplies & Materials	1,500.00	1,250.00	1,355.57	2,000.00	1,761.63	2,000.00
02-510-5214	Health & Safety	1,500.00	2,000.00	892.40	2,000.00	1,009.51	2,000.00
02-510-5212	Computer Related Expense	300.00	300.00	212.78	300.00	174.40	300.00
02-510-5216	O&M Maintenance	1,500.00	1,000.00	1,716.76	1,500.00	3,644.97	3,650.00
02-510-5226	COVID-19 Expense	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5227	Coronavirus Local FRF/ARPA	0.00	60,000.00	42,053.69	0.00	26,795.70	0.00
02-510-5231	Meters	5,000.00	5,000.00	2,853.75	5,000.00	6,041.16	6,050.00
02-510-5232	Chemicals-Water	24,500.00	23,500.00	18,446.30	23,500.00	21,680.75	23,500.00
02-510-5233	Small Tools & Equipment	3,000.00	3,000.00	975.42	3,000.00	4,583.46	5,000.00
02-510-5234	Sand, Cement, Fill	4,000.00	4,000.00	0.00	4,000.00	2,041.15	4,000.00
02-510-5235	Water & Sewer Line Repair	25,000.00	37,271.44	27,953.58	17,000.00	33,316.73	33,350.00
02-510-5236	Sludge Disposal	10,000.00	6,500.00	4,035.00	10,000.00	7,330.00	7,925.00
02-510-5237	Wastewater System Maint.	35,000.00	25,000.00	13,439.46	45,000.00	25,744.42	33,650.00
02-510-5238	Chemicals-Wastewater	10,000.00	10,000.00	8,280.42	10,000.00	9,208.02	9,225.00
02-510-5239	SSOI-I&I	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5309	Bank Fees	0.00	0.00	0.00	0.00	0.00	4,295.00
02-510-5310	Contract Labor	1,000.00	0.00	0.00	1,000.00	0.00	0.00
02-510-5316	Permit Fees	7,000.00	6,075.41	6,075.41	7,000.00	6,075.41	7,000.00
02-510-5319	Equipment Rental	1,000.00	0.00	0.00	1,000.00	0.00	550.00
02-510-5320	Water System Maint.	10,000.00	5,000.00	4,011.45	12,000.00	3,244.09	4,075.00
02-510-5322	Lark St. Water Tower	14,002.86	12,176.40	12,176.40	12,176.40	12,176.40	12,176.40
02-510-5324	Vehicle Maintenance	3,500.00	2,220.89	4,176.36	3,500.00	4,923.27	4,950.00
02-510-5329	Heavy Equipmnt Expense	2,500.00	5,000.00	3,486.67	2,500.00	1,789.62	2,500.00
02-510-5326	MLK Ground Strg Tank	9,954.56	9,954.56	9,954.56	9,954.56	8,656.14	8,656.14
02-510-5327	O&M Elevated Water Tank	11,845.13	10,300.11	10,300.11	10,300.11	10,300.11	10,300.11
02-510-5328	Generator Maint	5,000.00	7,500.00	4,807.58	5,000.00	12,915.04	12,925.00
02-510-5330	Natural Gas	3,000.00	3,000.00	1,523.36	3,000.00	3,116.08	3,125.00
02-510-5331	Electricity	100,000.00	100,000.00	60,682.57	120,000.00	106,144.04	106,500.00
02-510-5332	Telephone	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5333	Pagers/Cell Phone	1,200.00	1,100.00	813.84	1,200.00	1,085.12	1,100.00
02-510-5345	Miscellaneous Expense	1,500.00	1,500.00	1,183.78	3,000.00	1,574.35	1,875.00
02-510-5247	Sewer Rehab-Trunk Line	0.00	0.00	0.00	0.00	0.00	0.00

TREATMENT & PRODUCTION OPERATIONS June 2024

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
02-510-5248	GLO 20-065-034-C113	0.00	0.00	0.00	0.00	598,044.13	948,455.89
02-510-5249	TxCDBG #7220351	0.00	4,176.00	4,176.00	0.00	11,000.00	97,143.12
02-510-5250	TxCDBG CDV21-0385	250,000.00	46,570.00	46,570.00	0.00	3,080.00	3,080.00
02-510-5255	CDBG# 24-067-011-E198	200,000.00	43,545.00	43,545.00	0.00		
02-510-5256	CDBG# 24-067-011-E199_Lift	200,000.00	43,545.00	43,545.00	0.00		
02-510-5350	Gasoline	8,000.00	8,773.41	5,848.94	8,000.00	8,140.60	8,150.00
02-510-5351	Diesel	1,500.00	1,200.00	495.85	1,500.00	750.28	900.00
02-510-5360	Training	1,800.00	2,100.00	395.00	2,100.00	2,523.25	2,550.00
02-510-5361	Dues & Subscriptions	400.00	270.00	270.00	500.00	180.00	900.00
02-510-5357	Storm Water Runoff Complian	13,000.00	13,000.00	10,963.94	13,000.00	12,530.95	13,000.00
02-510-5380	Uniforms	1,900.00	1,900.00	1,054.25	1,900.00	1,827.17	1,900.00
02-510-5381	Chemical Analysis	12,500.00	13,588.97	10,191.73	10,000.00	12,403.95	12,450.00
02-510-5367	Bond Fees	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5377	Financed Vehicles-Principal	5,616.24					
02-510-5384	Advertising	2,000.00	2,000.00	1,651.60	2,000.00	619.20	800.00
02-510-5385	Interest Expense	1,866.96					
02-510-5386	Workers Compensation	5,840.00	5,078.50	5,078.50	5,200.00	2,936.41	4,000.00
02-510-5387	Vehicle Insurance	5,225.00	4,365.05	4,365.05	4,750.00	3,636.78	4,750.00
02-510-5375	Gen Liab & Mobile Equip Ins.	24,475.00	22,005.47	22,005.47	20,000.00	17,440.08	17,450.00
02-510-5353	Engineering Fees	2,500.00	0.00	0.00	5,000.00	1,035.00	2,300.00
02-510-5354	Engineering Fees SSOI	0.00	0.00	0.00	0.00	0.00	0.00
	Total Operating Expenses	**1,430,481.05**	**958,623.13**	**724,190.82**	**787,415.53**	**1,372,320.71**	**1,813,359.13**
02-510-5399	Capital Lease Payments	0.00	5,000.00	1,248.40	0.00	0.00	101.76
02-510-5400	Capital Outlay	24,000.00	44,189.40	44,189.40	14,200.00	0.00	0.00
02-510-5404	Transfer to Capital Replaceme	27,000.00	27,000.00	20,250.00	27,000.00	27,000.00	27,000.00
02-510-5405	Transfer to Grants	0.00	0.00	0.00	0.00	11,000.00	11,000.00
02-510-5406	Contra Account-Trf fm OP Acc	(47,000.00)	(47,000.00)	(20,250.00)	(47,000.00)	(38,000.00)	(27,000.00)
02-510-5403	Transfer to General fund	20,000.00	26,968.32	20,226.24	20,000.00	0.00	0.00
02-510-5420	Unclaimed Property Expense	300.00	0.00	0.00	300.00	0.00	300.00
	Total Department Expenses	**1,454,781.05**	**1,014,780.85**	**789,854.86**	**801,915.53**	**1,410,320.71**	**1,824,760.89**
02-510-5500	Depreciation	205,528.50	205,648.00	154,236.00	198,000.00	198,000.00	198,000.00
	Fund Expense	1,660,309.55	1,220,428.85	944,090.86	999,915.53	1,608,320.71	2,022,760.89

FY2024-2025

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2024-2025	PROJECTED 2023-2024	JUNE 2024 YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
02-511-5101	Salaries	26,139.96	29,504.45	22,979.37	29,504.45	28,060.69	28,070.20
02-511-5110	Payroll Taxes-fica	3,920.29	4,336.90	3,166.15	4,336.90	3,789.43	3,844.92
02-511-5120	Payroll Taxes-TEC	171.00	117.00	117.00	171.00	9.00	171.00
02-511-5130	Hospitalization Ins	11,225.14	11,201.16	8,400.87	11,201.20	12,013.63	12,262.80
02-511-5140	Retirement	10,136.37	10,745.87	7,877.65	10,745.87	9,406.56	9,445.62
02-511-5210	Office Supplies	1,000.00	1,459.05	1,459.05	1,500.00	538.11	745.00
02-511-5212	Computer Expenses	250.00	250.00	221.37	500.00	1,036.86	1,050.00
02-511-5215	Postage	4,500.00	4,500.00	3,570.00	4,000.00	4,790.00	4,800.00
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	121.65	125.00
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	977.00	977.00	1,200.00	923.50	1,200.00
02-511-5390	Cash Over/Short	0.00	(0.28)	(0.78)	0.00	10.25	0.00
02-511-5393	Bad Debt Expense	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	Total Operating Expense	66,662.76	71,211.15	56,857.68	71,279.42	68,699.68	69,714.54
02-511-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	66,662.76	71,211.15	56,857.68	71,279.42	68,699.68	69,714.54

GARBAGE FUND
REFUSE COLLECTION
FISCAL YEAR 2024-25

JUNE 2024

		PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
	BEGINNING BALANCE	662,168.31	603,480.10	603,480.10	603,480.10	533,905.32	533,905.32
	Revenues:						
03-000-4720	Garbage Collection Fees	565,000.00	567,023.83	425,267.87	561,826.25	564,263.33	561,826.25
03-000-4300	Franchise Fees-Roll Offs	50.00	142.75	42.75	0.00	0.00	1,250.00
03-000-4730	Brush/Limb Fees	3,500.00	3,766.67	2,825.00	5,000.00	5,994.12	5,000.00
03-000-4735	Bulk Items Fees	850.00	900.00	675.00	1,500.00	1,225.00	1,500.00
03-000-4736	Temporary Dumpster Fees	18,000.00	20,814.67	15,611.00	25,000.00	37,828.38	8,500.00
03-000-4790	Miscellaneous Income	150.00	165.76	124.32	150.00	170.66	150.00
03-000-4850	Interest	9,000.00	9,836.24	7,377.18	7,500.00	8,882.45	2,000.00
	Total Operating Revenues	596,550.00	602,649.91	451,923.12	600,976.25	618,363.94	580,226.25
03-000-4927	Hurricane Harvey Reimb	0.00	0.00	0.00	0.00	0.00	0.00
	Disaster Recovery Funds	0.00	0.00	0.00	0.00		
	Total Revenues	596,550.00	602,649.91	451,923.12	600,976.25	618,363.94	580,226.25
610	Expenses:						
03-610-5101	Salaries	35,360.00	45,192.58	33,997.40	45,192.58	43,853.12	43,877.80
03-610-5110	Payroll Taxes FICA	2,705.04	3,457.23	2,551.04	3,457.23	3,342.54	3,352.83
03-610-5120	Payroll Taxes-TEC	171.00	117.00	117.00	171.00	9.00	121.00
03-610-5130	Hospitalization/Dental/Life	15,348.16	10,883.86	8,162.82	10,883.86	10,533.12	10,533.22
03-610-5140	Retirement	6,994.21	8,566.25	6,250.02	8,566.25	7,888.17	7,887.91
03-610-5145	Employee Related Expense	250.00	0.00	0.00	0.00	0.00	0.00
03-610-5210	Office Supplies	250.00	250.00	177.12	250.00	34.25	400.00
03-610-5212	Computer Related Expense	750.00	750.00	464.26	1,000.00	682.73	1,000.00
03-610-5309	Bank Fees	0.00	0.00	0.00	0.00	0.00	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.	0.00	0.00	0.00	0.00	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	303,000.00	303,007.43	227,255.57	301,408.80	309,946.23	310,008.80
03-610-5338	Brush/Limb Collection Disposal Expe	1,800.00	1,100.00	650.00	0.00	0.00	2,400.00
03-610-5393	Bad Debt Expense	2,500.00	637.35	637.35	2,500.00	2,500.00	2,500.00
	Total Operating Expense	374,128.41	378,961.70	285,262.58	378,429.72	383,789.16	387,231.56
03-610-5400	Capital Outlay	0.00			0.00	0.00	0.00
03-610-5403	Transfer To General Fund	165,000.00	165,000.00	123,750.00	165,000.00	165,000.00	165,000.00
	Total Expenses	539,128.41	543,961.70	409,012.58	543,429.72	548,789.16	552,231.56
	Net Gain (Loss)	57,421.59	58,688.21	42,910.54	57,546.53	69,574.78	27,994.69
	ENDING CASH BALANCE	719,589.91	662,168.31	646,390.64	661,026.63	603,480.10	561,900.01
03-610-5500	Depreciation	0.00		0.00	0.00	0.00	0.00
	Fund Expense	539,128.41	543,961.70	409,012.58	543,429.72	548,789.16	552,231.56

DEBT SERVICE

FISCAL YEAR 2024-25

	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	ADOPTED 2022-2023
BEGINNING BALANCE	2,225.12	850.98	850.98	850.98	10,251.72	10,251.72
Revenues:						
Current I & S Taxes	92,165.96	86,357.98	81,933.19	86,357.98	63,987.56	66,246.92
Penalty & Interest - I&S	1,000.00	1,000.00	913.65	1,000.00	1,213.73	2,000.00
Interest Income	100.00	90.00	99.04	25.00	98.97	25.00
Revenues	**93,265.96**	**87,447.98**	**82,945.88**	**87,382.98**	**65,300.26**	**68,271.92**
Interfund Obligation						
Funds to be used from beg. Bal.	2,000.00	0.00	0.00	2,000.00	7,000.00	7,000.00
Transfer From Other Funds	0.00	2,900.00	2,900.00	0.00	12,500.00	12,500.00
TOTAL Revenues	95,265.96	90,347.98	85,845.88	89,382.98	84,800.26	87,771.92
Expenses:						
Series 2013 Refunding COs						
Principal	70,550.00	71,380.00	71,380.00	71,380.00	67,230.00	67,230.00
Interest	15,159.75	17,593.84	9,409.00	17,593.84	19,971.00	19,971.00
Total Expenses	**85,709.75**	**88,973.84**	**80,789.00**	**88,973.84**	**87,201.00**	**87,201.00**
Ending Balance	11,781.33	2,225.12	5,907.86	1,260.12	850.98	3,822.64
Net Gain (Loss)	9,556.21	1,374.14	5,056.88	409.14	(9,400.74)	(6,429.08)

DEBT SERVICE
General Fund
FISCAL YEAR 2024-2025

	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024
BEGINNING Capital Fund BALAN	95,118.36	95,118.36	95,118.36	95,118.36
Interfund Obligation				
Capital Fund	34,865.37	60,000.00	60,000.00	60,000.00
CLFRF/ARPA Funds	85,425.37	0.00	0.00	0.00
Reserves	0.00	60,290.74	60,290.74	25,425.37
Sources of Funds	120,290.74	120,290.74	120,290.74	85,425.37
Expenses:				
2023 Gradall				
Principal	59,645.26	56,179.02	56,179.02	56,179.02
Interest	25,780.11	29,246.35	29,246.35	29,246.35
Total	85,425.37	85,425.37	85,425.37	85,425.37
2023 Slope Mower				
Principal	29,222.12	27,551.88	27,551.88	0.00
Interest	5,643.25	7,313.49	7,313.49	0.00
	34,865.37	34,865.37	34,865.37	0.00
Total Expenses	**120,290.74**	**120,290.74**	**120,290.74**	**85,425.37**
Capital Fund growth $6,000 X 12 mos.	**60,000.00**	**60,000.00**	**40,000.00**	**60,000.00**
Ending Capital Fund Balance	**120,252.99**	**95,118.36**	**75,118.36**	**95,118.36**

DEBT SERVICE
Water/Sewer
FISCAL YEAR 2024-2025

	PROPOSED 2024-2025	PROJECTED 2023-2024	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	ADOPTED 2022-2023
BEGINNING I&S BALANCE	74,802.30	75,441.30	75,441.30	75,441.30	75,707.19	75,707.19
Interfund Obligation						
I&S Funds	36,721.01	57,039.00	52,452.97	57,039.00	56,665.89	56,665.89
Water/Sewer Funds	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Sources of Funds	51,721.01	72,039.00	67,452.97	72,039.00	71,665.89	71,665.89
Expenses:						
Series 2013 Refunding COs						
Principal	14,450.00	14,620.00	14,620.00	14,620.00	13,770.00	13,770.00
Interest	3,105.01	3,603.56	1,927.15	3,603.56	4,090.45	4,090.45
Total	17,555.01	18,223.56	16,547.15	18,223.56	17,860.45	17,860.45
Series 2014 COs-Whippoorwill						
Principal	29,000.00	28,000.00	28,000.00	28,000.00	27,000.00	27,000.00
Interest	5,166.00	6,192.00	3,347.60	6,192.00	7,182.00	7,182.00
Total	34,166.00	34,192.00	31,347.60	34,192.00	34,182.00	34,182.00
Case Backhoe PAID OFF 11/3/2023						
Principal	0.00	19,132.16	19,050.06	19,132.16	18,620.24	18,653.17
Interest	0.00	491.28	488.05	491.28	1,003.20	970.27
Total	0.00	19,623.44	19,538.11	19,623.44	19,623.44	19,623.44
Total Expenses	**51,721.01**	**72,039.00**	**67,432.86**	**72,039.00**	**71,665.89**	**71,665.89**
I&S transfers	**56,400.00**	**56,400.00**	**32,900.00**	**56,400.00**	**56,400.00**	**56,400.00**
I&S Interest	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**200.00**
Ending I&S Balance	**94,481.29**	**74,802.30**	**55,888.33**	**74,802.30**	**75,441.30**	**75,641.30**