

CITY OF LIBERTY HILL

ORDINANCE NO 2024-O-016

FIRST BUDGET AMENDMENT FOR

FISCAL YEAR 2023-2024 – FOR

CORRECTIONS AND UPDATES

AN ORDINANCE OF THE CITY OF LIBERTY HILL, TEXAS, AMENDING APPROPRIATIONS FOR THE SUPPORT OF CITY SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; PROVIDING FOR FINDINGS OF FACT; ENACTMENT; REPEALER; SEVERABILITY; EFFECTIVE DATE; AND PROPER NOTICE AND MEETING.

WHEREAS, the City Council of the City of Liberty Hill (“City Council”) seeks to amend the City’s budget for Fiscal Year 2024 which was passed as Ordinance #2023-O-028; and

WHEREAS, pursuant to Texas Local Government Code Section 51.001, the City has general authority to amend an ordinance; and

WHEREAS, the City Council finds that it is necessary and proper for the good government, peace or order of the City of Liberty Hill to adopt an ordinance amending the budget for the 2024 fiscal year to correct mathematical errors and make needed updates; and

WHEREAS, pursuant to Texas Local Government Code Section 101.002, the City Council may manage and control the finances of the municipality; and

WHEREAS, the City Council finds that the Amendment is for legitimate municipal purposes, and is in compliance with Texas Local Government Code Chapter 102; and

WHEREAS, the City has satisfied all statutory requirements regarding the amendments.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF
LIBERTY HILL, TEXAS**

1. FINDINGS OF FACT

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

2. ENACTMENT

The City's budget for Fiscal Year 2023 - 2024 shall be amended as/with Attachment "A", which is attached hereto and incorporated into this Ordinance for all intents and purposes.

3. REPEALER

To the extent reasonably possible, ordinances are to be read together in harmony. However, all ordinances or parts thereof, that are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

4. SEVERABILITY

Should any of the clauses, sentences, paragraphs, sections, or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect an otherwise valid portion of this Ordinance.

5. EFFECTIVE DATE

This Ordinance shall be effective immediately upon passage and publication as provided for by law.

6. PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED & APPROVED this, the 12th day of June 2024, by City Council
on a vote of 5 AYES; 0 NAYS; ABSTENTIONS. 0

Crystal Mancilla
MAYOR CRYSTAL MANCILLA

ATTEST:

APPROVED AS TO FORM:

Elaine Simpson
CITY SECRETARY ELAINE SIMPSON

Joe Crawford
CITY ATTORNEY JOE CRAWFORD



Amendments for Budget Document for Fiscal Year 2023-2024

Several inaccuracies were found in the budget summaries that result from mistyped or miscalculated entries. These amendments ensure all detail rolls up into the summary pages. Below are the errors, descriptions, and corrections listed by page number.

These inaccuracies stem from three distinct errors and are three distinct colors for greater ease in navigating through the points below and the budget document. Each highlighted item will have the corresponding letter bullet point from the referenced page next to it.

Yellow - Parkland in Lieu

Green - American Rescue Plan (ARP)

Purple - General Fund

- **Page 9, Total Budget Overview:**

- A.** Under Revenues at Parkland in Lieu, the last column should show 95,000 instead of 100,000.

- This is traced back to a miscalculation on page 53. At Subtotal – Investment Income, the subtotal shows 50,000 when the actual subtotal is 45,000 as Interest Income, with a budget of 45,000, is the only line item. This correction reduces the Total Revenue from 100,000 to 95,000.

- B.** Under Revenues at American Rescue Plan (ARP), the last column should show 20,000 instead of 10,000.

- This is traced back to a miscalculation on page 64. At Subtotal – Investment Income, the subtotal shows 10,000 when the actual subtotal is 20,000 as Interest, with a budget of 20,000, is the only line item for Investment Income. This correction increases the Total Revenue from 10,000 to 20,000.

- C.** Under Expenditures at General Fund, the last column should show 15,688,737 instead of 15,694,865.

- This is traced to an incorrect Municipal Court Operating Expense total of 349,994 on page 14, which shows the 7/20/23 Proposal total instead of the 8/9/23 Proposal total 343,866 found on page 32 (See Page 32, A.). This correct total shows a difference of -6,128 from the 7/20/23 Proposal, which is detailed on page 31 (See Page 31, A.). This correction reduces the General Fund Expenditures from 15,694,865 to 15,688,737.

- **Page 10, Total Budget Overview, Revenue Over/(Under) Expenditures:**

- A.** At General Fund, the last column should show (5,885,798) instead of (5,891,926).

- See bullet point Page 9, C. The correct Municipal Court Operating Expense total of 343,866 raises the Over/(Under) from (5,891,926) to (5,885,798).

- B.** At Parkland in Lieu the last column should show (165,000) instead of (160,000).

- See bullet point Page 9, A. The correct Investment Income subtotal of 45,000 raises the Over/(Under) from (165,000) to (160,000).

- C.** At American Rescue Plan (ARP) the last column should show (747,400) instead of (757,400).

- See bullet point Page 9, B. The correct Investment Income subtotal of 20,000 raises the Over/(Under) from (757,400) to (747,400).

- **Page 11, Consolidated Fund Balance Statement – Major Funds:**
 - A. At General Fund the last two columns should show 15,688,737 and 9,585,233, respectively, instead of 15,694,865 and 9,579,095.
 - See bullet point Page 9, C. The corrected total for Proposed Expenses FY 2023-2024 increases the calculated Fund Balance 10-01-24 to 9,585,233.

- **Page 14, General Fund Expense Summary:**
 - A. Under Operating Expenses at Municipal Court, the last column should show 343,866 instead of 349,994.
 - See bullet points Page 9, C., Page 31, A., and Page 32, A. The correct total of 343,866 found on page 32 reflects budget expenses for Property & Insurance and Workers' Compensation Insurance on page 31 in the Contractual Services category.
 - B. At TOTAL – Operating Expenditures, the last column should show 9,512,399 instead of 9,518,527.
 - See bullet point Page 14, A. This correction decreases the General Fund Operating Expenditures total from 9,518,527 to 9,512,399.
 - C. At TOTAL Operating Revenues Over/(Under) Expenditures, the last column should show 290,540 instead of 284,412.
 - See bullet point Page 14, A. This correction increases the General Fund Over/(Under) total from 284,412 to 290,540.
 - D. At TOTAL – Expenditures, the last column should show 15,688,737 instead of 15,694,865.
 - See bullet point Page 14, A. This correction decreases the General Fund Expenditures from 15,694,865 to 15,688,737.
 - E. At TOTAL – Revenues Over/(Under) Expenditures, the last column should show (5,885,798) instead of (5,891,926).
 - See bullet point Page 14, A. This correction raises the General Fund Over/(Under) total from (5,891,926) to (5,885,798).
 - F. At the General Fund Balance Summary at the bottom left, Proposed Operating Expenses FY 2024 should be (9,512,399) instead of (9,518,527), which changes the Proposed 10-01-2024 Ending Balance calculation to 9,585,233 instead of 9,579,095.
 - See bullet point Page 14, B.

- **Page 31, Municipal Court:**
 - A. This entry is correct and is for reference for bullet points Page 9, C., and Page 14, A. The budget totals for Property & Insurance and Workers' Compensation Insurance for the 7/20 and 8/9 Proposals are highlighted because they are the only differences between the two proposals for Municipal Court expenses.

- **Page 32, Municipal Court:**
 - A. This entry is correct and is for reference for bullet points Page 9, C., and Page 14, A. The highlight shows the correct budgeted total for Municipal Court expenses.

- **Page 53, Parkland in Lieu:**
 - A. Under Revenues Subtotal – Investment Income, the last column should show 45,000 instead of 50,000.
 - See bullet point Page 9, A. The correct subtotal is 45,000, as Interest Income, with a budget of 45,000, is the only line item for Investment Income.
 - B. The last column at TOTAL – Revenue should show 95,000 instead of 100,000.
 - See bullet point Page 9, A. The total of In Lieu Fees, 50,000, and Investment Income, 45,000, is 95,000.
 - C. The last column at TOTAL – Revenues Over/(Under) Expenditures should show (165,000) instead of (160,000).
 - See bullet points Page 10, B. and Page 9, A.

- **Page 64, American Rescue Plan (ARP):**
 - A. The last column at Subtotal – Investment Income should show 20,000 instead of 10,000.
 - See bullet point Page 9, B. The correct subtotal is 20,000 as Interest, with a budget of 20,000, is the only line item for Investment Income.
 - B. The last column at TOTAL – Revenue should show 20,000 instead of 10,000.
 - See bullet point Page 9, B. Interest is the only Revenue for this Fund.
 - C. The last column at TOTAL – Revenues Over/(Under) Expenditures should show (747,400) instead of (757,400).
 - See bullet points Page 10, C. and Page 9, B.

**CITY OF LIBERTY HILL
ORDINANCE NO. 2023-O-028**

LIBERTY HILL CITY BUDGET FOR FISCAL YEAR 2023 - 2024

AN ORDINANCE OF THE CITY OF LIBERTY HILL, TEXAS, MAKING APPROPRIATIONS FOR THE SUPPORT OF CITY SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024 APPROPRIATING MONEY TO A SINKING FUND TO PAY PRINCIPAL AND INTEREST ON THE CITY'S INDEBTEDNESS; AND ENACTING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2023 - 2024; FUNDING MUNICIPAL PURPOSES; AUTHORIZING EXPENDITURES; PROVIDING FOR FINDINGS OF FACT; ENACTMENT; FILING OF BUDGET; REPEALER; SEVERABILITY; EFFECTIVE DATE; AND PROPER NOTICE AND MEETING.

WHEREAS, the new fiscal year commences for the City of Liberty Hill ("City") on October 1, 2023; and

WHEREAS, the City Council of the City of Liberty Hill ("City Council") seeks to enact and otherwise approve the City's budget for Fiscal Year 2023-2024; and

WHEREAS, pursuant to Texas Local Government Code Section 51.001, the City has general authority to adopt an ordinance or police regulation that is for the good government, peace or order of the City and is necessary or proper for carrying out a power granted by law to the City; and

WHEREAS, the City Council finds that it is necessary and proper for the good government, peace or order of the City of Liberty Hill to adopt an ordinance establishing a budget for the upcoming fiscal year; and

WHEREAS, pursuant to Texas Local Government Code Section 101.002, the City Council may manage and control the finances of the municipality; and

WHEREAS, there is hereby appropriated the amount shown in said budget necessary to provide for a sinking fund for the payment of the principal and interest of the indebtedness of the City; and

WHEREAS, the City Council finds that the proposed Budget is for legitimate municipal purposes, and is in compliance with Texas Local Government Code Chapter 102; and

WHEREAS, the City has satisfied all statutory requirements for public notices and public hearings regarding the attached budget.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Liberty Hill:

1. FINDINGS OF FACT

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

2. ENACTMENT

The City's budget for Fiscal Year 2023 - 2024 shall read in accordance with Attachment "A", which is attached hereto and incorporated into this Ordinance for all intents and purposes.

3. REPEALER

To the extent reasonably possible, ordinances are to be read together in harmony. However, all ordinances or parts thereof, that are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

4. SEVERABILITY

Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

5. FILING OF THE BUDGET

The City Secretary is hereby directed to File the budget on the website of the City and in the City's official records.

6. EFFECTIVE DATE

This Ordinance shall be effective immediately upon passage and publication as provided for by law.

7. PROPER NOTICE & MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED & APPROVED this, the 21st day of August, 2023, by the following City Council of Liberty Hill record vote:

Alderman Pezold: Aye Nay Abstain Absent

Alderman Jones: Aye Nay Abstain Absent

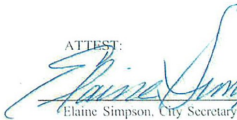
Alderman Crossland: Aye Nay Abstain Absent

Alderman Mancilla: Aye Nay Abstain Absent

Alderman Young: Aye Nay Abstain Absent

CITY OF LIBERTY HILL, TEXAS


Liz Branigan, Mayor

ATTEST:

Elaine Simpson, City Secretary

Approved as to Form:

Marilou Joseph, City Attorney



Total Budget Overview

Department	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actuals	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/03/23
Revenues									
General Fund	8,565,931	6,988,583	14,388,483	14,390,326	11,383,635	9,921,606	11,461,939	10,993,212	9,802,939
Street Maintenance Fund	358,979	323,300	734,164	734,164	573,100	551,724	726,414	566,400	566,400
Wastewater Fund	14,312,445	5,418,500	13,511,475	13,511,475	12,345,649	14,895,913	15,824,706	10,392,999	10,685,229
Sewer Fund	2,555,895	755,000	12,725,827	12,725,828	4,030,000	5,176,582	3,946,500	4,551,500	3,651,500
Water Fund	2,711,777	1,789,250	9,083,690	9,083,495	4,068,500	3,911,069	4,154,526	2,745,400	2,445,400
Parkland In Lieu	-	25,000	850,000	849,680	301,000	64,828	93,000	100,000	100,000 A
Tree Mitigation	-	-	159,456	159,456	100,500	57,908	108,600	110,000	109,000
Construction Projects (General Fund)	305,511	-	410,523	410,523	200	79,516	593,786	40,000	5,519,730
Construction Projects (Utility Fund)	2,500,000	-	10,425	10,424	-	2,046	2,050	-	-
2022 WW Facility Revenue Bonds	-	-	9,330,000	9,330,000	285,000	437,823	486,105	50,000	50,000
2023 Water and Sewer Bonds	-	-	-	-	-	10,085,703	10,151,004	50,000	50,000
2023 WWTF Revenue Bonds	-	-	-	-	-	28,609,021	28,830,000	400,000	400,000
Debt Service General Fund	637,080	1,057,589	1,056,020	1,138,789	1,370,624	1,569,534	1,587,700	1,566,235	1,844,770
Court Fees Restricted	392	-	300	404	600	697	1,450	1,450	1,450
Utility Capital Project	6,733,925	10,000,000	10,000,000	19,708	12,199,571	8,756,673	8,769,571	50,000	3,550,000
American Rescue Plan (ARP)	363,130	-	-	369,339	-	27,294	35,000	20,000	10,000 B
Expenditures									
General Fund	5,823,556	6,222,113	7,318,809	7,320,983	10,004,445	7,522,484	10,381,612	9,446,046	15,694,865 C
Street Maintenance Fund	278,003	173,500	149,146	149,146	261,100	548,545	603,878	564,000	555,500
Wastewater Fund	7,276,717	5,418,500	9,522,470	9,522,470	12,838,930	9,629,268	15,092,067	16,963,220	16,161,022
Sewer Fund	308,713	755,000	481,249	481,249	7,057,070	17,336,757	17,701,664	1,131,820	857,277
Water Fund	1,113,452	1,789,750	2,270,063	2,270,063	3,015,525	8,928,089	9,991,451	4,428,407	4,052,987
Parkland In Lieu	-	-	-	-	102,000	67,820	102,000	100,000	260,000
Tree Mitigation	-	-	-	-	100,000	-	100,000	105,000	105,000
Construction Projects (General Fund)	718,698	-	262,976	262,976	-	-	500,000	-	5,479,730
Construction Projects (Utility Fund)	134,613	-	2,333,267	2,333,266	-	152,421	152,422	-	-
2022 WW Facility Revenue Bonds	-	-	685,124	685,123	4,696,174	1,048,341	4,196,174	-	500,000
2023 Water and Sewer Bonds	-	-	-	-	-	4,161,439	4,990,084	-	-
2023 WWTF Revenue Bonds	-	-	-	-	-	7,481,835	8,921,279	-	17,747,500
Debt Service General Fund	842,468	1,056,020	1,056,020	1,055,933	1,363,624	644,276	1,386,824	1,390,210	1,640,210
Court Fees Restricted	600	-	-	-	-	19,485	25,031	-	-
Utility Capital Project	52,418	10,000,000	10,000,000	1,218	18,189,571	1,713,194	2,194,444	-	10,033,573
American Rescue Plan (ARP)	-	-	4,350	4,350	721,911	-	-	-	767,400

Total Budget Overview

Department	2021	2022			2023			2024	2024
	Actuals	Original Budget	Amended Budget	Actuals	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/03/23
Revenue Over/(Under) Expenditures									
General Fund	2,742,375	766,469	7,069,674	7,069,343	1,379,190	2,399,122	1,080,327	1,547,166	(5,891,926) A
Street Maintenance Fund	80,975	149,800	585,017	585,017	312,000	3,179	122,536	2,400	10,900
Wastewater Fund	7,035,729	-	3,989,004	3,989,004	(493,281)	5,266,644	732,639	(6,570,221)	(5,475,793)
Sewer Fund	2,247,182	-	12,244,578	12,244,580	(3,027,070)	(12,160,175)	(13,755,164)	3,419,680	2,794,223
Water Fund	1,598,325	(500)	6,813,627	6,813,432	1,052,975	(5,017,020)	(5,836,925)	(1,683,007)	(1,607,587)
Parkland in Lieu	-	25,000	850,000	849,680	199,000	(2,992)	(9,000)	-	(160,000) B
Tree Mitigation	-	-	159,456	159,456	500	57,908	8,600	5,000	4,000
Construction Projects (General Fund)	(413,187)	-	147,547	147,547	200	79,516	93,786	40,000	40,000
Construction Projects (Utility Fund)	2,365,387	-	(2,322,842)	(2,322,842)	-	(150,375)	(150,372)	-	-
2022 WW Facility Revenue Bonds	-	-	8,644,876	8,644,877	(4,411,174)	(610,518)	(3,710,069)	50,000	(450,000)
2023 Water and Sewer Bonds	-	-	-	-	-	5,924,264	5,160,920	50,000	50,000
2023 WWTF Revenue Bonds	-	-	-	-	-	21,127,187	19,908,721	400,000	(17,347,500)
Debt Service General Fund	(205,388)	1,569	-	82,857	7,000	925,258	200,876	176,025	204,560
Court Fees Restricted	(208)	-	300	404	600	(18,788)	(23,581)	1,450	1,450
Utility Capital Project	6,681,507	-	-	18,490	(5,990,000)	7,043,479	6,575,127	50,000	(6,483,573)
American Rescue Plan (ARP)	363,130	-	(4,350)	364,989	(721,911)	27,294	35,000	20,000	(757,400) C

Consolidated Fund Balance Statement - Major Funds

	Fund Balance 10-01-2022	Estimated Revenues FY 2022-2023	Estimated Expenses FY 2022-2023	Fund Balance 10-01-2023	Proposed Revenues FY 2023-2024	Proposed Expenses FY 2023-2024	Fund Balance 10-01-2024
<u>Governmental Funds</u>							
General Fund	14,390,694	11,461,939	10,381,612	15,471,021	9,802,939	15,694,865	9,579,095 A
Debt Service Fund	157,390	1,587,700	1,386,824	358,266	1,844,770	1,640,210	562,826
<u>Enterprise Funds</u>							
Wastewater Fund	13,457,300	15,824,706	15,092,067	14,189,939	10,685,229	16,161,022	8,714,146
Sewer Fund	19,485,239	3,946,500	17,701,664	5,730,075	3,651,500	857,277	8,524,298
Water Fund	8,754,350	4,154,526	9,991,451	2,917,425	2,445,400	4,052,987	1,309,838
Street Maintenance Fund	743,718	726,414	603,878	866,254	566,400	555,500	877,154

General Fund Revenues

Department	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Property Tax (Current)	1,356,296	1,616,195	1,628,149	1,628,149	2,360,396	2,716,569.66	2,720,840	2,802,465	3,170,986
Property Tax (Delinquent)	3,925	2,500	2,818	2,818	9,270	2,914.06	5,000	5,150	5,150
Sales Tax	1,429,081	1,624,488	2,930,465	2,930,465	2,354,169	1,967,529.51	2,697,056	2,057,040	2,057,040
Mixed Beverage Tax	36,658	40,000	41,440	41,440	46,350	38,157.98	55,000	56,650	55,000
Parkland Fee In Lieu	28,416	-	-	-	-	-	-	-	-
That's My Brick	1,075	250	1,015	1,015	250	-	250	250	250
Subtotal - Taxes	2,855,451	3,283,433	4,603,888	4,603,888	4,770,435	4,725,171.21	5,478,146	4,921,555	5,288,426
Franchise Fees - Cable	79,884	75,000	105,381	105,381	72,896	46,187.98	68,188	70,234	70,234
Franchise Fees - Disposal	51,153	15,000	7,312	7,312	9,270	55,973.92	60,000	15,000	24,000
Franchise Fees - Gas	-	-	-	-	-	10,672.93	10,673	11,000	11,000
Franchise Fees - Electric	85,222	90,000	145,022	145,022	112,767	87,250.99	112,000	112,000	112,000
Franchise Fees - Wastewater	-	-	-	-	-	-	-	819,300	654,818
Franchise Fees - Sewer	-	-	-	-	-	-	-	364,400	124,120
Franchise Fees - Water	-	-	-	-	-	-	-	219,632	-
Larkspur Contract - Policing	100,800	100,800	92,400	92,400	89,816	50,400.00	100,800	100,800	100,800
Master Development Agreement	17,520	-	201,969	201,969	-	762,165.50	762,166	-	-
Subtotal - Franchise Fees	334,580	280,800	552,083	552,083	284,749	1,012,651.32	1,113,827	1,712,366	1,096,972
Sponsorships	24,050	20,000	29,201	29,201	36,050	37,224.95	37,225	35,000	35,000
Services Contract - EDC	-	-	-	-	-	15,468.16	23,202	-	46,404
Pool Rentals	-	-	-	-	-	925.00	925	3,500	2,000
Pool Shade Rentals	-	-	-	-	-	410.00	450	100	500
Pool Entry Fees	-	-	-	-	-	12,070.95	16,000	18,000	18,000
Pool Season Pass	-	-	-	-	-	19,187.50	20,000	25,000	25,000
Open Records Revenue	1	-	-	-	-	-	-	-	-
Police Department Fees	571	-	465	465	618	35.00	100	100	100
Subtotal - Charge for Services	24,622	20,000	29,666	29,666	36,668	85,321.56	97,902	81,700	127,004
MC Fines	354,496	225,000	477,392	477,392	500,000	299,398.02	339,554	350,000	350,000
LMCBSF	8,753	5,000	10,869	10,869	13,000	6,650.21	7,739	8,500	8,500
LTPDF	8,932	5,000	11,091	11,091	13,000	6,785.96	7,766	8,500	8,500
LMCTF	7,146	4,000	8,873	8,873	10,000	5,428.73	6,500	7,000	7,000
LMJF	179	100	222	222	200	135.64	200	200	200
Time Payment	3,224	2,000	3,076	3,076	6,000	20.00	50	100	100
MC - TPRF	5	-	-	1,878	-	3,017.18	3,000	2,000	2,000
Subtotal - Municipal Court	382,735	241,100	511,522	513,400	542,200	321,435.74	364,809	376,300	376,300

General Fund Revenues

Department	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Building Permits	2,125,026	2,000,000	1,499,464	1,499,464	1,894,147	524,005.88	580,000	675,000	300,000
Sign Permits	9,058	8,000	18,872	18,872	20,600	5,585.16	6,748	7,500	7,500
Permits UDC	1,032,771	200,000	636,693	636,693	834,032	525,489.53	550,000	620,000	620,000
Site Development	42,960	30,000	145,839	145,839	154,500	89,704.88	80,779	85,000	85,000
Construction Plan Review	119,944	30,000	350,223	350,223	473,532	174,093.81	200,000	275,000	200,000
Vendor Permits	1,525	1,000	2,125	2,125	2,060	2,775.00	3,775	4,000	4,000
Subtotal - Permits	3,331,284	2,269,000	2,653,215	2,653,215	3,378,871	1,321,654.26	1,421,302	1,666,500	1,216,500
Other Income	487,662	50,000	24,321	24,321	15,643	28,407.73	19,055	16,500	16,500
PD - Other Income	10,191	-	19,931	19,931	20,600	29,780.30	28,583	30,000	10,000
Festival Vendor Fees	-	-	-	-	3,000	1,000.00	1,500	2,000	2,000
Sale of Assets	2,640	500	13,626	13,626	-	-	-	-	-
Credit Card Fees	63,823	65,000	78,685	78,685	79,958	57,890.02	70,782	75,000	75,000
Other Financing	129,845	-	35	-	36	-	-	-	-
Blue Santa Donations	-	-	600	600	618	500.00	600	600	600
Unclaimed Funds/Evidence	28	-	-	-	-	-	-	-	-
Youth Sports League	-	-	3,855	3,855	-	-	-	-	-
Indirect Cost Allocation	750,000	750,000	750,000	750,000	1,912,020	1,301,683.67	1,562,020	1,561,941	1,043,689
Overage/Shortage	-	-	-	-	-	205.00	210	200	200
Uniform Reimbursement	-	-	-	-	-	13.00	50	50	50
Transfers In	-	-	5,040,752	5,040,752	-	-	-	-	-
Subtotal - Other Income	1,444,190	865,500	5,931,805	5,931,770	2,031,875	1,419,479.72	1,682,800	1,686,291	1,148,039
Interest Income	125,190	25,000	102,224	102,224	335,338	527,512.54	665,256	525,000	525,000
Event Fees/Donations	2,736	1,500	1,130	1,130	258	-	-	-	-
Grants	62,548	-	1,266	1,266	-	506,366.76	633,686	20,000	20,000
Police - Comptroller Training	1,285	1,000	1,198	1,198	1,236	-	1,198	-	1,198
Chamber Rent & Utilities	1,312	1,250	487	487	2,005	2,012.47	3,013	3,500	3,500
Subtotal - Investment Income	193,071	28,750	106,304	106,304	338,837	1,035,891.77	1,303,153	548,500	549,698
TOTAL - Revenue	8,565,931	6,988,583	14,388,483	14,390,326	11,383,635	9,921,605.58	11,461,939	10,993,212	9,802,939

General Fund Expense Summary

Department	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/03/23
Operating Expenses									
Administration	2,235,659	1,749,717	2,303,321	2,305,495	2,915,842	2,380,940	2,875,243	1,456,835	1,830,307
Finance	-	-	-	-	-	-	-	1,016,504	909,014
Human Resources	-	-	-	-	-	-	-	181,556	191,500
City Council	60,251	130,530	118,865	118,865	184,150	162,417	198,659	214,159	177,010
Police	2,149,674	2,085,930	2,245,622	2,245,622	2,832,565	2,162,681	2,803,107	3,002,257	2,868,469
Municipal Court	225,856	313,149	285,403	285,403	331,519	243,066	301,836	349,994	349,994 A
Development Services	704,670	794,522	1,082,657	1,082,657	1,989,035	1,281,770	1,784,828	1,407,020	1,613,969
Parks	183,905	132,500	285,412	285,412	599,551	583,108	785,060	879,569	839,159
Property Maintenance	241,957	282,902	250,290	250,290	334,112	29,537	30,254	14,000	14,000
Community Engagement	55,770	191,420	205,795	205,795	522,388	363,232	417,436	436,887	434,465
Streets and Drainage	-	541,443	541,443	541,443	2,288	241,173	482,189	182,265	285,640
Boards and Commissions	-	-	-	-	3,000	350	3,000	-	5,000
TOTAL - Operating Expenditures	5,857,741	6,222,113	7,318,809	7,320,983	9,714,445	7,448,273	9,681,612	9,141,046	9,518,527 B
TOTAL Operating Revenues Over/(Under) Expenditures	2,708,190	766,469	7,069,674	7,069,343	1,669,190	2,473,333	1,780,327	1,852,166	284,412 C
One-time Expenses by Department									
Administration	-	-	-	-	80,000	-	400,000	80,000	5,793,431
Police	(34,185)	-	-	-	210,000	74,211	300,000	225,000	375,907
Community Engagement	-	-	-	-	-	-	-	-	7,000
TOTAL - One-time Expenses	(34,185)	-	-	-	290,000	74,211	700,000	305,000	6,176,338
Total Operating and One-time Expenses									
TOTAL - Expenditures	5,823,556	6,222,113	7,318,809	7,320,983	10,004,445	7,522,484	10,381,612	9,446,046	15,694,865 D
TOTAL - Revenues Over/(Under) Expenditures	2,742,375	766,469	7,069,674	7,069,343	1,379,190	2,399,122	1,080,327	1,547,166	(5,891,926) E
*Fund Balance committed for one-time expenditures									5,891,926
								Variance	-
General Fund Balance Summary									
Estimated 10-01-2023 Beginning Balance	15,471,021								
Proposed Revenues FY 2024	9,802,939								
Proposed Operating Expenses FY 2024	(9,518,527)								
Proposed Capital Project Expenses FY 2024	(6,176,338) F								
Proposed 10-01-2024 Ending Balance	9,579,095								

ADMINISTRATION

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Salaries	838,460	759,180	880,843	880,843	1,161,205	912,183.59	1,127,947	396,794	396,794
Overtime	10,785	10,000	10,840	10,840	15,000	701.11	2,000	1,000	1,000
Phone Allowance (taxable)	350	-	100	100	-	-	-	-	-
FICA & Medicare	67,080	58,840	67,522	67,522	89,980	67,931.05	86,288	30,355	30,355
Unemployment Tax	9,840	2,900	3,521	3,521	2,772	162.38	3,024	1,008	1,008
Retirement	70,876	52,535	45,396	45,396	55,187	50,896.53	59,177	26,744	26,744
Health Insurance	74,297	87,750	46,171	46,171	96,125	78,993.51	86,993	37,674	37,674
Training	38,016	10,000	3,713	3,713	-	-	-	-	-
Travel	-	-	-	-	-	9,987.60	10,200	5,000	5,000
Council/Board Training	1,149	5,000	4,262	4,262	-	-	-	-	-
Training	320	-	5,364	5,364	30,000	11,909.11	15,000	15,000	10,000
Subtotal - Personnel	1,111,173	986,205	1,067,731	1,067,731	1,450,269	1,132,764.88	1,390,629	513,575	508,575
Accounting Services	26,065	40,000	-	-	-	-	-	-	-
Consulting Services	139,588	50,000	187,244	187,244	65,000	17,352.28	18,000	-	-
Appraisal District	11,390	10,000	14,739	14,739	20,000	16,952.25	22,603	20,000	-
Legal Services	135,630	150,401	260,446	260,446	300,000	128,564.92	196,664	200,000	200,000
Audit Services	44,500	50,000	99,640	99,640	70,000	79,540.00	90,000	-	-
Engineering Services	225,092	15,000	22,813	22,813	50,000	1,179.00	2,000	-	-
Prof Fees - Other	904	2,000	12,261	12,261	20,000	-	4,000	-	-
TIRZ Related Fees	80	-	53	53	-	308.36	1,000	15,000	15,000
Uniforms	1,744	2,000	1,696	1,696	2,500	457.53	1,500	2,500	400
Outside Services - Other	6,539	7,500	10,386	10,386	15,000	5,443.96	7,800	15,000	7,500
Outside Services-Water Service	2,222	2,500	-	-	-	-	-	-	-
IT Services	19	120,120	157,384	157,384	250,000	135,675.41	198,846	250,000	250,000
Dues & Subscriptions	20,182	5,500	22,011	22,011	10,000	10,265.55	27,300	5,000	25,500
Tax Collection Fees	630	8,500	1,345	1,345	6,500	890.88	2,000	-	-
COVID 19 Disaster	54,309	-	-	-	-	-	-	-	-
2021 FREEZE Disaster	25,248	-	-	-	-	-	-	-	-
Business Meals	-	-	-	2,174	-	1,214.55	2,000	2,000	2,000

ADMINISTRATION

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Janitorial Service	15,954	15,000	9,325	9,325	17,454	6,860.76	8,387	6,500	8,778
Utilities-Electric	9,186	10,000	7,321	7,321	15,000	6,828.58	9,828	5,000	5,000
Drug Testing	-	-	98	98	-	1,944.00	2,544	-	-
Property & Liability Insurance	16,057	20,000	27,972	27,972	30,000	24,533.20	25,000	30,000	16,847
Workers' Comp Insurance	3,664	5,000	10,547	10,547	15,000	13,059.11	15,000	15,000	475
Telephone/Cell/Internet	22,212	25,000	33,664	33,664	40,000	24,002.29	33,000	30,000	30,000
Advertising	8,221	10,000	3,632	3,632	15,000	2,141.62	2,630	5,000	28,000
Bank & CC Charges & Fees	47,765	50,000	817	817	60,000	-	-	-	-
Background Checks	-	-	68	68	-	16.95	200	500	-
Software & Maintenance	107,520	70,000	89,520	89,520	152,000	100,695.26	110,000	125,000	35,000
IT Hardware	9,076	5,000	109,925	109,925	84,000	43,163.77	51,812	55,000	20,000
Economic Development	8,685	-	-	-	-	-	-	-	-
City Wide Cleanup	3,866	4,000	346	346	5,000	1,052.66	2,000	3,000	3,000
Other City Programs	5,886	6,000	72	72	7,000	6,939.96	7,000	7,000	7,000
Election Expense	5,144	7,500	1,814	1,814	3,000	-	-	3,000	3,000
Equipment Rental	12,148	10,000	14,383	14,383	15,000	12,700.43	15,000	15,000	7,500
City Events	13,423	-	1,101	1,101	-	202.00	-	1,000	-
Storage	11,007	10,000	10,624	10,624	15,000	9,535.00	15,000	18,000	10,000
Contract Labor	-	-	16,216	16,216	-	-	-	-	-
Summerlyn W-Abbott Tract P	1,571	-	-	-	-	-	-	-	-
Butler Tract PID	28,367	-	20,074	20,074	25,000	6,433.50	10,000	25,000	25,000
Subtotal - Contractual Services	1,023,895	711,021	1,147,536	1,149,710	1,307,454	657,953.78	881,114	853,500	700,000
Office Supplies	32,265	25,000	11,776	11,776	15,000	4,774.85	5,564	1,860	1,860
Breakroom Supplies	306	-	4,205	4,205	6,000	3,790.77	3,847	2,000	2,000
Office Equipment	-	-	6,085	6,085	15,000	584.31	1,000	2,000	2,000
Office Furniture	(1,288)	-	1,825	1,825	3,000	1,390.72	5,137	3,000	2,000
Books & Publications	706	1,000	192	192	1,000	-	500	1,000	500
Janitorial Supplies	-	-	183	183	1,000	637.30	900	900	1,310
Postage & Freight	2,820	2,500	2,158	2,158	3,500	2,443.74	3,525	1,500	1,500

ADMINISTRATION

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Fuel	1,432	2,500	1,009	1,009	2,500	195.05	500	500	500
Small Tools & Supplies	331	500	18	18	1,000	-	-	1,000	-
Errors/Omissions TML Insurance	(86)	-	-	-	-	-	-	-	22,812
Miscellaneous Expense	1	150	231	231	500	281.98	500	500	500
Fees and Late Penalties	-	-	5,778	5,778	5,000	74.31	100	1,000	500
Subtotal - Material & Supplies	36,486	31,650	33,458	33,458	53,500	14,173.03	21,573	15,260	35,482
Building Maintenance	12,341	10,500	14,057	14,057	15,000	20,440.92	22,000	20,000	10,000
Landscape & Grounds Maintenance	1,924	2,500	1,296	1,296	3,500	71.31	500	3,500	250
Vehicle Maintenance	311	2,500	224	224	1,000	189.75	500	1,000	1,000
Subtotal - Maintenance	14,576	15,500	15,577	15,577	19,500	20,701.98	23,000	24,500	11,250
Vehicles-Financed/Other	49,529	5,341	-	-	7,000	-	-	-	-
Building Improvements	-	-	-	-	18,119	18,119.58	20,000	20,000	10,000
IT Hardware	-	-	39,019	39,019	60,000	8,299.70	10,000	30,000	15,000
Subtotal - Capital Outlay	49,529	5,341	39,019	39,019	85,119	26,419.28	30,000	50,000	25,000
Tex Mix 380 Agreement	-	-	-	-	-	528,926.81	528,927	-	550,000
Subtotal - Other Expenses	-	-	-	-	-	528,927	528,927	-	550,000
AL - Administration Operating Expenses	2,235,659	1,749,717	2,303,321	2,305,495	2,915,842	2,380,939.76	2,875,243	1,456,835	1,830,307
TOTAL - FTEs	11.0	10.0	10.0	10.0	11.0	11.0	11.0	5.0	4.0
One-time Expenses									
Signage	-	-	-	-	80,000	-	-	80,000	80,000
Equipment	-	-	-	-	-	-	-	-	133,701
Transfers Out	-	-	-	-	-	-	400,000	-	5,579,730
TOTAL - One-time Expenses	-	-	-	-	80,000	-	400,000	80,000	5,793,431
TOTAL - Administration Expenses	2,235,659	1,749,717	2,303,321	2,305,495	2,995,842	2,380,939.76	3,275,243	1,536,835	7,623,738

FINANCE	2021	2022			2023			2024	2024
		Actuals	Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23
Salaries								353,425	480,425
Overtime								1,000	1,000
Phone Allowance (taxable)								-	-
FICA & Medicare								40,960	36,753
Unemployment Tax								1,512	1,512
Retirement								28,337	28,337
Health Insurance								56,510	56,510
Travel								15,000	6,000
Council/Board Training								-	-
Training								5,000	9,000
Subtotal - Personnel	-	-	-	-	-	-	-	501,744	619,537
Accounting Services								25,000	-
Consulting Services								-	-
Appraisals								300,000	30,000
Legal Services								-	-
Audit Services								90,000	90,000
Engineering Services								-	-
Prof Fees - Other								-	5,000
TIRZ Related Fees								-	-
Uniforms								600	600
Outside Services - Other								-	7,500
Outside Services-Water Service								-	-
IT Services								-	-
Dues & Subscriptions								5,000	1,400
Tax Collection Fees								6,500	1,500
Business Meals								1,000	1,000
Janitorial Service								6,500	4,074
Utilities-Electric								8,000	5,000
Drug Testing								-	-

FINANCE	2021	2022			2023			2024	2024
		Actuals	Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23
Property & Liability Insurance								-	-
Workers' Comp Insurance								1,260	503
Telephone/Cell/Internet								10,000	2,000
Advertising								-	1,000
Bank & CC Charges & Fees								-	-
Software & Maintenance								25,000	90,000
IT Hardware								10,000	10,000
Equipment Rental	-	-	-	-	-	-	-	-	7,500
Storage								-	-
Subtotal - Contractual Services	-	-	-	-	-	-	-	488,860	257,077
Office Supplies								4,000	4,000
Breakroom Supplies								2,000	2,000
Office Equipment								1,000	1,000
Office Furniture								3,000	1,000
Books & Publications								900	500
Janitorial Supplies								500	650
Postage & Freight								2,000	2,000
Fuel								-	-
Small Tools & Supplies								-	-
Errors/Omissions TML Insurance								1,000	-
Miscellaneous Expense								500	500
Fees and Late Penalties								1,000	500
Subtotal - Material & Supplies	-	-	-	-	-	-	-	15,900	12,150
Building Maintenance								-	10,000
Landscape & Grounds Maintenance								-	250
Vehicle Maintenance								-	-
Subtotal - Maintenance	-	-	-	-	-	-	-	-	10,250
Vehicles-Financed/Other								-	-
Building Improvements								-	10,000

FINANCE

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
IT Hardware								10,000	-
Subtotal - Capital Outlay	-	-	-	-	-	-	-	10,000	10,000
TOTAL - FINANCE	-	-	-	-	-	-	-	1,016,504	909,014
TOTAL - FTEs	-	-	-	-				6.0	6.0

HUMAN RESOURCES

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Salaries								120,082	120,082
Overtime								-	-
FICA & Medicare								9,187	9,187
Unemployment Tax								252	252
Retirement								7,710	7,710
Health Insurance								9,325	9,325
Travel								3,000	3,000
Training								2,000	2,000
Subtotal - Personnel	-	-	-	-	-	-	-	151,556	151,556
Consultant Services								25,000	25,000
Legal Services									
Uniforms									1,000
Outside Services-Water Service									
Dues & Subscriptions								1,000	400
Drug Testing								250	3,000
Workers' Comp Insurance	-	-	-	-	-	-	-	-	144
Telephone/Cell/Internet									650
Advertising								1,500	500
Background Checks								250	250
IT Hardware									
Equipment Rental									
Employee Appreciation Events	-	-	-	-	-	-	-	-	7,000
Subtotal - Contractual Services	-	-	-	-	-	-	-	28,000	37,944
Office Supplies								2,000	2,000
Breakroom Supplies									
Office Equipment									
Office Furniture									
Janitorial Supplies									
Postage & Freight									

HUMAN RESOURCES

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Miscellaneous Expense									
Subtotal - Material & Supplies	-	-	-	-	-	-	-	2,000	2,000
Building Maintenance									
Vehicle Maintenance									
Subtotal - Maintenance	-	-	-	-	-	-	-	-	-
IT Hardware									
Subtotal - Capital Outlay	-	-	-	-	-	-	-	-	-
TOTAL - HUMAN RESOURCES	-	-	-	-	-	-	-	181,556	191,500
TOTAL - FTEs	-	-	-	-				1.0	1.0

**ADMINISTRATION/FINANCE/HR
COMBINED**

**Total
Admin/Fin/
HR**

Account Description	2023			Admin	Finance	HR	Total Admin/Fin/ HR	
	Amended Budget	YTD Actual	YE Estimates	2024 Proposed 08/09/23	2024 Proposed 08/09/23	2024 Proposed 08/09/23	2024 Proposed 08/09/23	FY 2024(Over)/ Under FY 2023
Salaries	1,161,205.00	912,183.59	1,127,947	396,794	480,425	120,082	997,301	130,646
Overtime	15,000.00	701.11	2,000	1,000	1,000	-	2,000	-
Phone Allowance (taxable)	-	-	-	-	-	-	-	-
FICA & Medicare	89,980.00	67,931.05	86,288	30,355	36,753	9,187	76,295	9,993
Unemployment Tax	2,772.00	162.38	3,024	1,008	1,512	252	2,772	252
Retirement	55,187.00	50,896.53	59,177	26,744	28,337	7,710	62,791	(3,614)
Health Insurance	96,125.00	78,993.51	86,993	37,674	56,510	9,325	103,509	(16,516)
Training	-	-	-	-	-	-	-	-
Travel	-	9,987.60	10,200	5,000	6,000	3,000	14,000	(3,800)
Council/Board Training	-	-	-	-	-	-	-	-
Training	30,000.00	11,909.11	15,000	10,000	9,000	2,000	21,000	(6,000)
Subtotal - Personnel	1,450,269	1,132,764.88	1,390,629	508,575	619,537	151,556	1,279,668	110,961
Accounting Services	-	-	-	-	-	-	-	-
Consulting Services	65,000.00	17,352.28	18,000	-	-	25,000	25,000	(7,000)
Appraisal District	20,000.00	16,952.25	22,603	-	30,000	-	30,000	(7,397)
Legal Services	300,000.00	128,564.92	196,664	200,000	-	-	200,000	(3,336)
Audit Services	70,000.00	79,540.00	90,000	-	90,000	-	90,000	-
Engineering Services	50,000.00	1,179.00	2,000	-	-	-	-	2,000
Other/Grant Projects	20,000.00	-	4,000	-	5,000	-	5,000	(1,000)
TIRZ Related Fees	-	308.36	1,000	15,000	-	-	15,000	(14,000)
Uniforms	2,500.00	457.53	1,500	400	600	1,000	2,000	(500)
Outside Services - Other	15,000.00	5,443.96	7,800	7,500	7,500	-	15,000	(7,200)
Outside Services-Water Service	-	-	-	-	-	-	-	-
IT Services	250,000.00	135,675.41	198,846	250,000	-	-	250,000	(51,154)
Dues & Subscriptions	10,000.00	10,265.55	27,300	25,500	1,400	400	27,300	-
Tax Collection Fees	6,500.00	890.88	2,000	-	1,500	-	1,500	500
COVID 19 Disaster	-	-	-	-	-	-	-	-
2021 FREEZE Disaster	-	-	-	-	-	-	-	-

**ADMINISTRATION/FINANCE/HR
COMBINED**

**Total
Admin/Fin/
HR**

Account Description	2023			Admin	Finance	HR	HR	FY
	Amended Budget	YTD Actual	YE Estimates	2024 Proposed 08/09/23	2024 Proposed 08/09/23	2024 Proposed 08/09/23	2024 Proposed 08/09/23	2024(Over)/ Under FY 2023
Business Meals	-	1,214.55	2,000	2,000	1,000		3,000	(1,000)
Janitorial Service	17,454.00	6,860.76	8,387	8,778	4,074		12,852	(4,465)
Utilities-Electric	15,000.00	6,828.58	9,828	5,000	5,000		10,000	(172)
Drug Testing	-	1,944.00	2,544	-	-	3,000	3,000	(456)
Property & Liability Insurance	30,000.00	24,533.20	25,000	16,847	-		16,847	8,153
Workers' Comp Insurance	15,000.00	13,059.11	15,000	475	503	144	1,122	13,878
Telephone/Cell/Internet	40,000.00	24,002.29	33,000	30,000	2,000	650	32,650	350
Advertising	15,000.00	2,141.62	2,630	28,000	1,000	500	29,500	(26,870)
Bank & CC Charges & Fees	60,000.00	-	-	-	-		-	-
Background Checks	-	16.95	200	-		250	250	(50)
Software & Maintenance	152,000.00	100,695.26	110,000	35,000	90,000		125,000	(15,000)
IT Hardware	84,000.00	43,163.77	51,812	20,000	10,000	-	30,000	21,812
Economic Development	-	-	-	-			-	-
City Wide Cleanup	5,000.00	1,052.66	2,000	3,000			3,000	(1,000)
Other City Programs	7,000.00	6,939.96	7,000	7,000			7,000	-
Election Expense	3,000.00	-	-	3,000			3,000	(3,000)
Equipment Rental	15,000.00	12,700.43	15,000	7,500	7,500		15,000	-
Employee Appreciation (City) Events	-	202.00	-	-		7,000	7,000	(7,000)
Storage	15,000.00	9,535.00	15,000	10,000	-		10,000	5,000
Contract Labor	-	-	-	-			-	-
Summerlyn W-Abbott Tract P	-	-	-	-			-	-
Butler Tract PID	25,000.00	6,433.50	10,000	25,000			25,000	(15,000)
Subtotal - Contractual Services	1,307,454	657,953.78	881,114	700,000	257,077	37,944	995,021	(113,907)
Office Supplies	15,000	4,774.85	5,564	1,860	4,000	2,000	7,860	(2,296)
Breakroom Supplies	6,000	3,790.77	3,847	2,000	2,000	-	4,000	(153)
Office Equipment	15,000	584.31	1,000	2,000	1,000	-	3,000	(2,000)
Office Furniture	3,000	1,390.72	5,137	2,000	1,000	-	3,000	2,137
Books & Publications	1,000	-	500	500	500		1,000	(500)

**ADMINISTRATION/FINANCE/HR
COMBINED**

**Total
Admin/Fin/
HR**

Account Description	2023			Admin	Finance	HR	Total Admin/Fin/HR	
	Amended Budget	YTD Actual	YE Estimates	2024 Proposed 08/09/23	2024 Proposed 08/09/23	2024 Proposed 08/09/23	2024 Proposed 08/09/23	FY 2024(Over)/ Under FY 2023
Janitorial Supplies	1,000	637.30	900	1,310	650	-	1,960	(1,060)
Postage & Freight	3,500	2,443.74	3,525	1,500	2,000	-	3,500	25
Fuel	2,500	195.05	500	500	-	-	500	-
Small Tools & Supplies	1,000	-	-	-	-	-	-	-
Errors/Omissions	-	-	-	22,812	-	-	22,812	(22,812)
Miscellaneous Expense	500	281.98	500	500	500	-	1,000	(500)
Fees and Late Penalties	5,000	74.31	100	500	500	-	1,000	(900)
Subtotal - Material & Supplies	53,500	14,173.03	21,573	35,482	12,150	2,000	49,632	(28,059)
Building Maintenance	15,000	20,440.92	22,000	10,000	10,000	-	20,000	2,000
Landscape & Grounds Maintenance	3,500	71.31	500	250	250	-	500	-
Vehicle Maintenance	1,000	189.75	500	1,000	-	-	1,000	(500)
Subtotal - Maintenance	19,500	20,701.98	23,000	11,250	10,250	-	21,500	1,500
Vehicles-Financed/Other	7,000	-	-	-	-	-	-	-
Building Improvements	18,119	18,119.58	20,000	10,000	10,000	-	20,000	-
IT Hardware	60,000	8,299.70	10,000	15,000	-	-	15,000	(5,000)
Subtotal - Capital Outlay	85,119	26,419.28	30,000	25,000	10,000	-	35,000	(5,000)
Tex Mix 380 Agreement	-	528,926.81	528,927	550,000	-	-	550,000	(21,073)
Subtotal - Other Expenses	-	528,926.81	528,927	550,000	-	-	550,000	(21,073)
TOTAL - Operating Expenses	2,915,842	2,380,939.76	2,875,243	1,830,307	909,014	191,500	2,930,821	(55,578)
TOTAL - FTEs	11.0	11.00	11	4.0	6.0	1.0	11.0	-
One-time Expenses								
Signage	80,000	-	-	80,000	-	-	80,000	(80,000)
Transfers Out	-	-	400,000	5,579,730	-	-	5,579,730	(5,179,730)
TOTAL - One-time Expenses	80,000	-	400,000	5,659,730	-	-	5,659,730	(5,259,730)
TOTAL - Expenses	2,995,842	2,380,939.76	3,275,243	7,490,037	909,014	191,500	8,590,551	(5,315,308)

CITY COUNCIL

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Council Stipend	48,031	76,665	60,066	60,066	100,000	83,080.68	100,008	100,008	100,008
FICA & Medicare	3,674	5,865	4,595	4,595	7,650	6,355.76	7,651	7,651	7,651
Travel	-	2,500	1,848	1,848	25,000	3,330.44	15,000	15,000	5,000
Council and Board Training	7,854	20,000	6,712	6,712	-	6,888.00	10,000	-	-
Training	-	-	-	-	-	-	-	10,000	10,000
Subtotal - Personnel	59,559	105,030	73,221	73,221	132,650	99,654.88	132,659	132,659	122,659
Uniforms	276	3,000	881	881	1,000	-	500	1,000	300
Workers' Comp Insurance	-	-	-	-	-	-	-	-	51
Telephone/Cell Phone/ Internet	-	-	-	-	-	2,084.99	2,500	3,000	3,000
Promotions/Marketing	-	-	-	-	-	-	-	25,000	-
Sponsorship	-	-	20,000	20,000	45,000	45,000.00	45,000	45,000	45,000
Sponsorship - Rodeo	-	20,000	20,000	20,000	-	-	-	-	-
Sponsorship - Rip Roaring	-	2,500	2,500	2,500	2,500	-	-	-	-
IT Hardware	-	-	-	-	-	8,999.92	10,000	2,500	2,500
Subtotal - Contractual Services	276	25,500	43,381	43,381	48,500	56,084.91	58,000	76,500	50,851
Office Supplies	152	-	372	372	1,000	165.50	1,000	1,000	500
Office Equipment	-	-	-	-	-	6,443.06	6,000	2,000	2,000
Printing	-	-	643	643	1,000	-	500	1,000	500
Miscellaneous Expense	263	-	1,249	1,249	1,000	69.01	500	1,000	500
Subtotal - Material & Supplies	415	-	2,264	2,264	3,000	6,677.57	8,000	5,000	3,500
TOTAL - City Council	60,251	130,530	118,865	118,865	184,150	162,417.36	198,659	214,159	177,010

BOARDS & COMMISSIONS

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/03/23
Travel	-	-	-	-	1,550	-	1,550	-	2,500
Training	-	-	-	-	1,100	-	1,100	-	2,000
Subtotal - Personnel	-	-	-	-	2,650	-	2,650	-	4,500
Dues & Subscriptions	-	-	-	-	350	350.00	350	-	500
Subtotal - Contractual Services	-	-	-	-	350	350.00	350	-	500
TOTAL - Boards & Commissions	-	-	-	-	3,000.00	350.00	3,000.00	-	5,000.00

POLICE

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Salaries	1,085,367	1,062,700	1,171,366	1,171,366	1,470,595	1,216,351.73	1,455,546	1,538,150	1,554,543
Part-time	15,762	17,680	4,638	4,638	10,000	1,239.30	2,500	8,000	8,000
Certification Pay	-	-	-	-	24,579	15,820.61	19,105	25,000	25,000
Overtime	63,257	25,000	68,023	68,023	80,000	48,074.87	77,192	80,000	80,000
Equip. Allowance (taxable)	7,519	8,000	7,500	7,500	9,000	8,000.00	9,000	9,000	9,000
FICA & Medicare	88,952	85,175	94,536	94,536	119,233	97,014.56	118,907	117,669	118,923
Unemployment Tax	3,069	4,535	145	145	4,536	202.16	4,536	5,040	5,040
Retirement	90,335	74,840	80,329	80,329	99,433	82,090.13	99,628	102,371	103,476
Health Insurance	123,014	153,000	117,988	117,988	183,520	136,841.87	169,402	178,949	178,949
Training and Travel Reimb	27,371	29,750	8,670	8,670	-	-	-	-	-
LEOSE Grant Training	1,785	-	1,018	1,018	-	768.00	1,000	1,000	1,000
Travel	-	10,250	3,325	3,325	25,000	4,640.54	5,000	5,000	5,000
Training	-	-	10,453	10,453	-	17,123.58	20,000	20,000	20,000
Subtotal - Personnel	1,506,434	1,470,930	1,567,992	1,567,992	2,025,896	1,628,167.35	1,981,817	2,090,179	2,108,931
Outside Attorney/Legal	2,694	-	2,234	2,234	-	3,427.00	5,000	-	2,000
Outside Attorney/Engineering	-	-	-	-	45,000	30,000.00	45,000	-	-
Uniforms	13,709	20,000	15,513	15,513	22,000	9,966.78	22,000	22,000	22,000
Outside Services	855	1,500	4,976	4,976	8,500	806.00	2,000	2,000	2,000
Water Delivery	1,511	2,500	-	-	-	-	-	-	-
Dues & Subscriptions	2,640	2,500	701	701	3,000	2,291.70	2,500	1,500	2,500
Outside Service - TCOLE	70	500	-	-	-	-	-	-	-
WILCO Child Advocacy Stipend	5,000	5,000	5,000	5,000	5,000	5,000.00	5,000	5,000	6,800
WILCO Dispatch Services	-	-	-	-	-	-	-	-	36,401
Reserve Sergeant Stipend	5,000	5,000	6,000	6,000	6,000	4,500.00	6,000	6,000	6,000
Community Engagement	2,722	8,500	4,439	4,439	8,500	2,880.07	8,000	8,500	8,500
Animal Control	-	10,000	-	-	-	-	-	-	-
Janitorial Service	8,592	7,500	4,669	4,669	5,439	3,800.58	4,000	5,382	5,382
Interest Expense - Capital Lease	-	-	3,180	3,180	-	7,642.87	15,833	10,462	10,462
Utilities Electric	3,171	5,000	3,949	3,949	4,000	2,615.79	4,000	4,000	4,000
Property & Liability Insurance	26,957	30,000	39,994	39,994	35,000	44,894.37	50,000	50,000	35,891

POLICE

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Workers' Comp Insurance	24,424	25,000	17,579	17,579	30,000	26,118.23	30,000	30,000	31,868
Psychological Assessments	-	-	2,520	2,520	5,000	2,610.00	4,500	5,000	5,000
Telephone/Cell Phone/Internet	23,826	25,000	13,972	13,972	25,000	30,244.75	40,000	30,000	30,000
Principal - Capital Lease	-	-	19,029	19,029	-	69,177.88	153,402	158,774	158,774
Communications	39,019	35,000	52,564	52,564	54,000	52,220.76	52,221	54,000	54,000
Advertising	-	1,500	391	391	1,500	-	-	-	-
Software & Maintenance	32,827	35,000	71,136	71,136	95,000	81,941.70	95,000	95,000	95,000
IT Hardware	14,257	15,000	1,792	1,792	15,000	839.10	15,000	15,000	15,000
Equipment Rental	3,044	4,500	3,419	3,419	4,500	2,755.74	4,500	4,500	4,500
Fitness & Wellness	-	-	-	-	10,000	307.23	10,000	11,500	11,500
Storage	-	-	1,439	1,439	1,800	1,370.00	1,800	1,800	1,800
Subtotal - Contractual Services	210,318	239,000	274,496	274,496	384,239	385,410.55	575,756	520,418	549,378
Office Supplies	7,008	7,500	2,789	2,789	2,500	1,838.55	2,500	2,500	2,500
Breakroom Supplies	1,257	-	3,423	3,423	3,500	3,494.78	3,500	3,500	3,500
Office Furniture	-	-	-	-	3,000	2,012.69	2,800	3,000	2,000
Law Enforcement Equipment	52,544	70,000	19,493	19,493	80,930	23,419.89	80,930	50,000	50,000
Pers Protective Equipment	9,322	5,000	9,861	9,861	7,000	17,503.67	17,504	9,500	9,500
Firearms & Ammunition	6,032	12,000	8,051	8,051	12,000	3,847.19	11,500	12,000	12,000
Janitorial Supplies	-	-	-	-	-	55.00	200	660	660
Postage & Freight	1,746	1,000	416	416	1,000	247.00	500	1,000	500
Fuel	69,785	70,000	90,536	90,536	80,000	56,148.42	80,000	80,000	80,000
Miscellaneous Expense	(569)	1,000	109	109	500	349.88	500	500	500
Subtotal - Material & Supplies	147,125	166,500	134,678	134,678	190,430	108,917.07	199,934	162,660	161,160
Building Maintenance	2,277	7,500	1,107	1,107	7,500	1,265.59	1,600	5,000	5,000
Landscape & Grounds Maintenance	717	2,500	-	-	500	-	-	-	-
Vehicle Maintenance	38,267	40,000	93,570	93,570	44,000	38,920.13	44,000	44,000	44,000
Subtotal - Maintenance	41,260	50,000	94,677	94,677	52,000	40,185.72	45,600	49,000	49,000

POLICE

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Vehicles-Financed/Other	244,536	159,500	167,068	167,068	180,000	-	-	180,000	-
IT Hardware	-	-	6,711	6,711	-	-	-	-	-
Subtotal - Capital Outlay	244,536	159,500	173,779	173,780	180,000	-	-	180,000	-
TOTAL - Police Operating Expenses	2,149,674	2,085,930	2,245,622	2,245,622	2,832,565	2,162,680.69	2,803,107	3,002,257	2,868,469
TOTAL - FTEs	17.5	17.5	17.5	17.5	19.5	19.50	19.50	19.50	19.50
One-time Expenses									
IT Hardware	-	-	-	-	-	-	-	-	127,319
Vehicles	(34,185)	-	-	-	210,000	74,211.03	300,000	225,000	160,000
Equipment	-	-	-	-	-	-	-	-	88,588
TOTAL - One-time Expenses	(34,185)	-	-	-	210,000	74,211.03	300,000	225,000	375,907
TOTAL - Police Expenses	2,115,489	2,085,930	2,245,622	2,245,622	3,042,565	2,236,891.72	3,103,107	3,227,257	3,244,376

MUNICIPAL COURT

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Salaries	87,423	128,179	126,707	126,707	135,865	112,557.09	134,788	144,205	144,205
Judge's Salary	29,194	30,002	30,002	30,002	30,002	28,423.63	35,000	35,000	35,000
Incentive Pay						-	3,000	3,000	3,000
Overtime	56	300	143	143	500	-	500	500	500
FICA & Medicare	9,132	11,358	11,802	11,802	12,698	10,759.60	12,989	13,336	13,336
Unemployment Tax	365	865	27	27	504	41.57	504	504	504
Retirement	7,228	7,846	8,064	8,064	8,723	7,401.04	10,900	9,720	9,720
Health Insurance	9,054	18,000	15,198	15,198	19,388	16,245.02	16,690	18,837	18,837
Training and Travel Reimburse	1,257	-	48	48	-	-	-	-	-
Travel	-	-	1,743	1,743	-	2,504.79	3,500	3,000	3,000
Training	-	5,000	1,219	1,219	4,000	1,534.42	2,000	2,000	2,000
Subtotal - Personnel	143,710	201,550	194,953	194,953	211,680	179,467.16	219,871	230,102	230,102
Prof Fees-Prosecutor	7,051	14,000	16,209	16,209	15,000	11,095.38	14,500	15,000	15,000
Uniforms	83	500	63	63	500	18.98	100	500	500
Outside Services	3,597	5,000	4,406	4,406	5,500	2,038.25	2,600	5,500	5,500
Water Service	501	-	-	-	-	-	-	-	-
Dues & Subscriptions	117	400	436	436	400	185.00	335	400	400
Outside Services - Warrants	950	2,000	50	50	3,500	200.00	1,450	3,500	3,500
Janitorial Service	7,062	6,000	4,604	4,604	6,939	3,767.28	4,000	5,832	5,832
Electric	3,004	6,000	4,206	4,206	6,000	2,567.84	3,700	6,000	6,000
Property & Insurance	1,526	5,000	4,388	4,388	5,000	4,088.86	5,000	5,000	657
Workers' Compensation Insurance	200	2,500	1,758	1,758	2,000	1,741.22	2,000	2,000	215
Telephone	11,407	8,000	9,208	9,208	8,000	9,269.78	12,360	9,000	9,000
Bank & Fees	6,515	8,937	10,795	10,795	12,000	9,329.53	10,200	12,000	12,000
Software & Maintenance	15,600	20,000	7,472	7,472	30,000	8,751.46	8,800	30,000	30,000
Equipment Rental	8,709	9,062	7,644	7,644	8,500	5,695.22	10,070	8,500	8,500
Subtotal - Contractual Services	66,323	87,399	71,239	71,239	103,339	58,748.80	75,115	103,232	97,104
Office Supplies	5,710	3,500	3,215	3,215	5,000	1,043.52	1,200	5,000	5,000
Breakroom supplies	-	800	810	810	1,000	511.32	650	1,000	1,000
Office Equipment	112	-	-	-	-	-	-	-	-

MUNICIPAL COURT

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Janitorial Supplies	-	-	-	-	500	55.00	500	660	660
Postage & Freight	880	900	1,070	1,070	1,200	1,043.70	1,200	1,200	1,200
Miscellaneous Expense	-	-	-	-	-	-	-	-	-
Subtotal - Material & Supplies	6,701	5,200	5,095	5,095	7,700	2,653.54	3,550	7,860	7,860
Building Maintenance	8,804	4,000	4,095	4,095	8,000	2,071.47	2,250	8,000	8,000
Landscape & Grounds Maintenance	-	-	-	-	800	-	800	800	800
Subtotal - Maintenance	8,804	4,000	4,095	4,095	8,800	2,071.47	3,050	8,800	8,800
MC Technology Equipment	318	15,000	10,022	10,022	-	125.00	250	-	-
Subtotal - Capital Outlay	318	15,000	10,022	10,022	-	125.00	250	-	-
TOTAL - Municipal Court	225,856	313,149	285,403	285,403	331,519	243,065.97	301,836	349,994	343,866
TOTAL - FTEs	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0

NOTE - FTE total excludes Municipal Judge

DEVELOPMENT SERVICES

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Salaries	402,049	552,895	528,590	528,590	757,648	548,739.02	672,244	750,333	750,333
Overtime	1,474	2,500	921	921	2,500	399.29	1,500	2,500	2,500
FICA & Medicare	30,518	42,488	40,322	40,322	58,152	41,812.65	51,427	57,401	57,401
Unemployment Tax	836	2,142	72	72	2,646	113.27	2,394	2,646	2,646
Retirement	28,944	37,934	33,572	33,572	48,802	35,384.43	43,158	50,573	50,573
Health Insurance	44,773	70,500	50,349	50,349	95,320	69,709.22	78,665	94,184	94,184
Training and Travel Reimburse	4,119	8,000	3,695	3,695	15,000	-	-	-	-
Travel	-	-	5,292	5,292	-	5,332.85	5,400	6,000	6,000
Training	-	4,000	4,922	4,922	-	6,065.61	6,500	8,000	8,000
Subtotal - Personnel	512,713	720,459	667,735	667,735	980,068	707,556.34	861,288	971,637	971,637
Consulting	96,611	15,000	141,272	141,272	60,000	-	10,000	60,000	50,000
Legal	-	-	20,358	20,358	30,000	37,799.03	45,000	30,000	45,000
Contract Labor	-	-	3,135	3,135	5,000	-	-	5,000	-
Engineering	-	-	-	-	-	143,826.90	192,000	-	200,000
Uniforms	531	1,000	1,089	1,089	1,300	835.81	1,000	1,300	2,825
Outside Service	424	750	906	906	600	576.00	725	600	600
Contract Labor	5,940	-	7,435	7,435	5,000	-	-	5,000	-
Dues & Subscriptions	206	1,000	1,570	1,570	2,000	651.54	1,500	2,000	2,000
Janitorial Service	6,227	6,000	4,616	4,616	6,167	3,548.31	6,167	3,516	3,516
Interest Capital Lease	-	-	-	-	-	588.23	1,592	1,126	1,126
Electric	652	2,500	1,769	1,769	2,500	1,260.00	1,860	2,500	2,500
Property & Liability Insurance	900	1,500	1,316	1,316	1,500	1,226.66	1,500	1,500	4,526
Workers' Comp Insurance	750	1,500	1,055	1,055	1,500	1,305.91	1,605	1,500	898
Comprehensive Plan	-	-	62,978	62,978	650,000	288,531.92	500,000	150,000	150,000
Phone/Cell/Internet	4,981	4,000	5,240	5,240	4,000	5,524.28	7,025	7,200	7,200
Principal - Capital Lease	-	-	-	-	-	5,474.62	15,616	16,081	16,081
Advertising	-	-	2,687	2,687	2,500	1,695.38	2,200	2,500	2,500
Bank and CC Charges	-	-	61,109	61,109	55,000	40,072.45	46,419	55,000	55,000
IT-Software	20,330	10,000	29,640	29,640	25,000	19,051.55	25,000	25,000	25,000
IT-Hardware	567	1,500	6,480	6,480	1,500	373.58	1,000	1,500	7,000
Code Enf. Property Clean-Up	-	-	1,025	1,025	71,000	109.76	35,000	35,000	35,000

DEVELOPMENT SERVICES

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Equipment Rental	1,047	1,000	3,419	3,419	3,000	2,769.73	3,000	3,000	3,000
Subtotal - Contractual Services	139,166	45,750	357,099	357,099	927,567	555,221.66	898,209	409,323	613,772
Office Supplies	8,047	6,500	5,524	5,524	6,500	3,862.13	4,500	6,500	6,500
Breakroom Supplies	144	-	1,336	1,336	1,000	1,601.70	2,000	1,000	1,000
Books & Publications	347	500	450	450	2,000	505.14	1,200	2,000	2,000
Printing	-	-	196	196	-	-	-	-	-
Janitorial Supplies	-	-	-	-	-	111.25	200	660	660
Postage	1,140	1,000	-	-	1,000	403.53	783	1,000	1,000
Fuel	7,370	7,000	9,031	9,031	7,000	6,455.88	9,455	10,000	10,000
Misc. Expense	66	150	371	371	150	132.12	100	150	150
Subtotal - Material & Supplies	17,114	15,150	16,908	16,908	17,650	13,071.75	18,238	21,310	21,310
Building Maintenance	524	500	1,279	1,279	1,000	1,334.94	1,985	2,000	2,000
Landscape & Grounds Maintenance	-	250	6,343	6,343	250	165.74	200	250	250
Vehicle Maintenance	1,480	1,500	1,469	1,469	2,500	4,419.53	4,908	2,500	5,000
Subtotal - Maintenance	2,004	2,250	9,091	9,091	3,750	5,920.21	7,093	4,750	7,250
Vehicles-Financed/Other	33,675	10,913	31,824	31,824	60,000	-	-	-	-
Subtotal - Capital Outlay	33,675	10,913	31,824	31,824	60,000	-	-	-	-
TOTAL - Development Services	704,670	794,522	1,082,657	1,082,657	1,989,035	1,281,769.96	1,784,828	1,407,020	1,613,969
TOTAL - FTEs	8.0	8.0	8.0	8.0	10.0	10.00	10.0	10.0	10.0

PARKS AND RECREATION

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Salaries	375	-	8,119	8,119	221,818	220,529.64	356,883	434,233	434,233
Overtime	-	-	-	-	-	1,301.56	1,500	2,000	2,000
FICA & Medicare	355	-	621	621	16,971	17,293.62	27,302	33,219	33,219
TWC	-	-	-	-	315	77.50	2,100	2,520	2,520
Retirement	508	-	228	228	8,044	9,711.41	12,500	16,416	16,416
Health Insurance	374	-	704	704	19,019	26,852.58	30,463	40,028	40,028
Training	-	-	-	-	8,300	3,302.12	4,500	-	-
Travel	-	-	500	500	480	2,357.78	3,500	5,000	5,000
Training	1,239	-	1,114	1,114	1,000	1,820.94	2,000	2,000	2,000
Subtotal - Personnel	2,852	-	11,287	11,287	275,947	283,247.15	440,748	535,416	535,416
Uniforms	748	-	660	660	2,740	7,877.90	8,200	8,000	8,000
Outside Services	-	-	1,916	1,916	3,000	1,147.00	1,200	3,000	35,000
Events - Registration	242	-	-	-	-	33.00	100	-	-
Events - Marketing	14,415	-	-	-	500	-	-	500	500
Janitorial Service	854	1,500	3,925	3,925	4,054	4,047.41	4,200	1,758	1,758
Donations	-	-	54,000	54,000	-	-	-	-	-
That's My Brick	2,266	2,500	666	666	1,000	133.60	250	1,000	1,000
Special Events	4,216	4,000	-	-	15,000	11,622.97	15,000	15,000	15,000
City Events-Restricted	(1,469)	-	-	-	-	-	-	-	-
Utilities - Electric	7,457	7,500	9,282	9,282	9,000	11,371.10	17,371	18,000	18,000
Utilities - Water	-	1,000	757	757	1,500	254.97	500	1,500	1,500
Property & Liability Insurance	-	3,500	3,071	3,071	4,500	3,679.98	4,500	4,500	4,285
Workers' Comp Insurance	-	-	-	-	1,000	870.61	1,200	1,000	1,805
Comprehensive Plan	-	-	-	-	50,000	46,980.63	50,000	50,000	-
Telephone-Cell Phone	-	-	47	47	200	5,536.88	8,536	9,500	9,500
Advertising	1,026	1,000	1,202	1,202	1,000	963.71	1,000	1,000	1,000
Software & Maintenance	2,873	2,500	733	733	21,440	17,346.82	21,847	21,440	21,440
IT Hardware	850	1,000	780	780	1,200	627.96	1,000	1,200	1,200
Equipment Rental	23	150	-	-	1,200	654.31	1,200	1,200	1,200
Subtotal - Contractual Services	33,500	24,650	77,039	77,039	117,334	113,148.85	136,104	138,598	121,188

PARKS AND RECREATION

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Office Supplies	169	-	579	579	500	708.79	1,000	500	500
Breakroom Supplies	-	-	-	-	-	154.16	200		
Office Equipment	-	-	220	220	2,160	499.92	1,000	2,160	2,160
Office Furniture	-	-	1,162	1,162	1,455	1,419.80	1,500	1,455	1,455
Books & Publications	-	-	-	-	200	990.94	1,000	200	200
Janitorial Supplies	46	500	219	219	1,210	2,534.34	3,000	240	240
Pool Furniture					27,000	30,086.88	32,000	10,000	2,000
Pool Equipment					19,020	13,007.86	13,008	10,000	10,000
Pool Supplies					5,010	6,172.80	7,500	15,000	15,000
Fuel	-	-	-	-	-	2,673.48	3,500	3,500	3,500
Small Tools & Supplies	1,593	1,500	1,820	1,820	1,500	3,505.41	4,000	1,500	1,500
Pool Chemicals	-	-	-	-	11,215	12,445.59	15,000	15,000	15,000
City Park Amenities (Parks Board Projects)	14,186	50,000	42,672	42,672	50,000	36,288.53	38,667	50,000	50,000
Park Improvements - Benches	-	-	7,464	7,464	-	-	-	-	-
Miscellaneous Expense	9,523	-	391	391	1,000	131.97	500	1,000	1,000
Subtotal - Material & Supplies	25,517	52,000	54,527	54,527	120,270	110,620.47	121,875	110,555	102,555
Building Maintenance	84,307	50,850	30,028	30,028	65,000	36,939.16	45,000	65,000	10,000
Pool Maintenance									10,000
Parks Maintenance									60,000
Landscape & Grands Maintenance	7,268	5,000	-	-	6,000	13,462.76	15,000	15,000	-
Subtotal - Maintenance	91,575	55,850	30,028	30,028	71,000	50,401.92	60,000	80,000	80,000
Capital Projects	30,461	-	11,500	11,500	-	-	-	-	-
Capital Equipment	-	-	11,031	11,031	-	11,333.00	11,333	-	-
Trees/Landscaping	-	-	-	-	15,000	14,356.70	15,000	15,000	-
Subtotal - Capital Outlay	30,461	-	22,531	22,531	15,000	25,689.70	26,333	15,000	-
Transfers Out	-	-	90,000	90,000	-	-	-	-	-
Subtotal - Capital Outlay	-	-	90,000	90,000	-	-	-	-	-
TOTAL - Parks	183,905	132,500	285,412	285,412	599,551	583,108.09	785,060	879,569	839,159
TOTAL - FTEs	-	-	-	-	9.25	9.25	9.25	9.25	9.25

PROPERTY MAINTENANCE

Account Description	2021 Actuals	2022			2023			2024	2024
		Adopted Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Salaries	154,916	172,224	159,667	159,667	199,810	3,328.80	3,329	-	-
Overtime	6,212	10,000	2,964	2,964	10,000	-	-	-	-
FICA & Medicare	11,096	13,788	12,099	12,099	16,050	254.66	255	-	-
Unemployment Tax	508	1,008	156	156	1,008	8.14	10	-	-
Retirement	11,488	12,310	9,408	9,408	13,470	1,082.35	1,083	-	-
Health Insurance	27,023	36,000	25,799	25,799	38,774	1,557.82	1,558	-	-
Travel	-	4,000	209	209	-	583.68	600	-	-
Training	375	2,000	345	345	6,000	953.75	1,000	-	-
Subtotal - Personnel	211,619	251,330	210,647	210,647	285,112	7,769.20	7,835	-	-
Uniforms	2,393	1,500	2,383	2,383	2,000	2,043.28	2,045	-	-
Outside Service-Water Service	396	500	-	-	-	-	-	-	-
Janitorial Services	287	-	1,771	1,771	-	-	-	-	-
Electric	548	1,500	2,345	2,345	6,000	-	-	-	-
Water	-	500	-	-	-	-	-	-	-
Property & Liability Insurance	3,860	4,000	3,510	3,510	5,000	4,088.86	4,089	-	-
Workers' Comp Insurance	7,055	7,500	5,274	5,274	8,000	6,964.87	6,965	-	-
Telephone/Cell/Internet	2,644	2,000	4,937	4,937	6,000	-	-	-	-
Equipment Rental	-	500	79	79	1,000	-	-	-	-
Storage Fees	100	500	-	-	1,000	-	-	-	-
Subtotal - Contractual Services	17,283	18,500	20,299	20,299	29,000	13,097.01	13,099	-	-
Office Supplies	246	500	-	-	1,000	889.45	1,000	1,000	1,000
Breakroom Supplies	250	-	1,243	1,243	1,000	952.42	1,000	1,000	1,000
Janitorial Supplies	-	-	96	96	-	-	-	-	-
Fuel	3,658	3,000	7,378	7,378	5,000	-	-	5,000	5,000
Small Tools & Supplies	1,213	1,500	3,036	3,036	2,000	1,440.19	1,500	2,000	2,000
Miscellaneous Expense	-	-	538	538	1,500	1,526.30	1,600	1,500	1,500
Subtotal - Material & Supplies	5,367	5,000	12,291	12,291	10,500	4,808.36	5,100	10,500	10,500

PROPERTY MAINTENANCE

Account Description	2021 Actuals	2022			2023			2024	2024
		Adopted Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Building Maintenance	281	-	647	647	1,000	1,803.97	2,000	1,000	1,000
Landscape & Ground Maintenance	-	-	287	287	-	15.57	20	-	-
Vehicle Maintenance	1,836	2,500	546	546	2,500	2,042.75	2,200	2,500	2,500
Subtotal - Maintenance	2,117	2,500	1,480	1,480	3,500	3,862.29	4,220	3,500	3,500
Vehicles-Financed/Other	5,572	5,572	5,572	5,572	6,000	-	-	-	-
Subtotal - Capital Outlay	5,572	5,572	5,572	5,572	6,000	-	-	-	-
TOTAL - Property Maintenance	241,957	282,902	250,290	250,290	334,112	29,536.86	30,254	14,000	14,000
TOTAL - FTEs	4.0	4.0	4.0	4.0	4.0	4.00	-	-	-

STREETS AND DRAINAGE

Account Description	2021 Actuals	2022			2023			2024	2024
		Adopted Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Salaries	-	-	-	-	1,947	92,696.14	114,152	114,405	114,405
Overtime	-	-	-	-	-	728.26	2,500	2,500	2,500
FICA & Medicare	-	-	-	-	149	6,730.46	8,924	8,752	8,752
Unemployment Tax	-	-	-	-	-	26.22	504	504	504
Retirement	-	-	-	-	125	5,615.86	7,458	7,711	7,711
Health Insurance	-	-	-	-	-	17,095.32	20,042	18,837	18,837
Travel	-	-	-	-	-	-	1,000	2,000	2,000
Training	-	-	-	-	-	-	1,000	3,000	3,000
Subtotal - Personnel	-	-	-	-	2,221	122,892.26	155,579	157,709	157,709
Prof Fees - Engineering	-	-	-	-	-	101,158.27	300,000	-	100,000
Uniforms	-	199.98	199.98	199.98	-	813.90	1,000	1,300	1,300
Janitorial Services	-	-	-	-	67	3,948.52	4,000	3,516	3,516
Property & Liability Insurance	-	-	-	-	-	-	-	-	1,098
Workers' Comp Insurance	-	-	-	-	-	-	-	-	2,277
Telephone/Cell/Internet	-	-	-	-	-	2,364.91	3,200	2,800	2,800
Advertising	-	-	-	-	-	89.00	500	180	180
Equipment Rental	-	-	-	-	-	544.95	1,500	300	300
Subtotal - Contractual Services	-	199.98	199.98	199.98	67	108,919.55	310,200	8,096	111,471
Office Supplies	-	-	-	-	-	40.45	50	-	-
Breakroom Supplies	-	-	-	-	-	601.84	800	1,000	800
Safety Equipment	-	-	-	-	-	102.64	3,000	-	200
Janitorial Supplies	-	-	-	-	-	30.00	360	360	360
Fuel	-	-	-	-	-	2,644.64	4,400	3,300	3,300
Small Tools & Supplies	-	-	-	-	-	151.27	300	300	300
Subtotal - Material & Supplies	-	-	-	-	-	3,570.84	8,910	4,960	4,960
Building Maintenance	-	-	-	-	-	164.53	200	200	200
Street Maintenance	-	-	-	-	-	5,011.62	6,000	10,000	10,000
Vehicle Maintenance	-	-	-	-	-	137.68	300	300	300
Equipment Repair and Maintenance	-	-	-	-	-	476.12	1,000	1,000	1,000
Subtotal - Maintenance	-	-	-	-	-	5,789.95	7,500	11,500	11,500

STREETS AND DRAINAGE

Account Description	2021 Actuals	2022			2023			2024	2024
		Adopted Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Butler Farms - HWY 29	-	541,243.49	541,243.49	541,243.49	-	-	-		
Subtotal - Other Expenses	-	541,243.49	541,243.49	541,243.49	-	-	-	-	-
TOTAL - Property Maintenance	-	541,443.47	541,443.47	541,443.47	2,288	241,172.60	482,189	182,265	285,640
TOTAL - FTEs	-	-	-	-	-	2.00	2.0	2.0	2.0

COMMUNITY ENGAGEMENT

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Salaries	-	-	-	-	150,679	60,547.85	75,176	85,322	85,322
FICA & Medicare	-	-	-	-	11,528	4,416.53	6,965	6,528	6,528
Unemployment Tax	-	-	-	-	441	-	400	252	252
Retirement	-	-	-	-	9,674	3,539.01	4,726	5,751	5,751
Health Insurance	-	-	-	-	16,688	6,605.14	8,828	7,064	7,064
Travel	-	-	-	-	-	728.44	729	4,000	4,000
Training	-	-	-	-	5,000	-	771	1,000	1,000
Subtotal - Personnel	-	-	-	-	194,010	75,836.97	97,595	109,917	109,917
Outside Services	-	5,000	3,283	3,283	5,000	997.75	1,598	5,000	5,000
Registrations	-	420	75	75	420	90.00	400	420	420
Marketing	72	10,000	10,549	10,549	20,000	19,799.14	20,000	20,000	20,000
Sculpture Festival	-	-	5,642	5,642	30,250	22,627.67	25,000	30,250	30,250
Whimsy & Wonder	18,068	50,000	64,567	64,567	70,000	76,840.62	76,841	70,000	70,000
Indep Day Spectacular	37,237	65,000	73,302	73,302	95,000	78,127.96	95,000	95,000	95,000
Christmas Festival	-	50,000	39,011	39,011	67,000	59,697.59	59,698	67,000	67,000
Veterans Day	-	3,000	615	615	3,000	2,303.96	2,304	3,000	3,000
Back to School Bash	-	-	17	17	3,000	927.50	3,000	3,000	3,000
Volunteer Program	-	-	319	319	1,500	-	1,500	7,000	7,000
Janitorial Services	-	-	-	-	-	244.62	300	-	1,758
Utilities Electric	-	-	-	-	-	228.44	750	1,000	1,000
Property & Liability Insurance	-	-	-	-	-	-	-	-	318
Workers' Comp Insurance	-	-	-	-	-	-	-	-	102
Telephone/Cell Phone/ Internet	-	-	-	-	-	286.05	500	500	500
Software & Maintenance	-	-	1,793	1,793	1,000	102.74	500	1,000	1,000
Equipment Rentals	-	-	1,048	1,048	4,000	1,300.88	1,500	4,000	4,000
Employee Appreciation Events	-	5,000	3,321	3,321	5,000	5,671.24	6,500	5,000	-
Water Tower Kickoff	-	-	-	-	7,053	3,722.28	7,000	7,000	7,000
Storage	120	-	700	700	2,000	1,437.00	2,000	2,000	2,000
Subtotal - Contractual Services	55,496	188,420	204,240	204,240	314,223	274,405.44	304,391	321,170	318,348

COMMUNITY ENGAGEMENT

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Office Supplies	-	-	250	250	1,000	784.49	800	1,000	1,000
Breakroom Supplies	-	-	84	84	-	338.15	350	-	400
Office Equipment	-	-	-	-	-	339.98	500	-	-
Janitorial Supplies	-	-	727	727	300	66.07	300	300	300
Misc Expense	274	3,000	494	494	-	-	-	-	-
Subtotal - Material & Supplies	274	3,000	1,555	1,555	1,300	1,528.69	1,950	1,300	1,700
Building & Parks Maintenance	-	-	-	-	3,000	1,446.85	1,500	3,000	3,000
Landscape & Grounds Maintenance	-	-	-	-	-	-	1,000	1,500	1,500
Subtotal - Maintenance	-	-	-	-	3,000	1,446.85	2,500	4,500	4,500
Visitor's Center Enhancement	-	-	-	-	9,850	10,013.63	11,000	-	-
Subtotal - Capital Outlay	-	-	-	-	9,850	10,013.63	11,000	-	-
TOTAL - COMMUNITY ENGAGEMENT OPERATING EXPENSES	55,770	191,420	205,795	205,795	522,383	363,231.58	417,436	436,887	434,465
TOTAL - FTEs	-	-	-	-	0.75	0.75	0.75	0.75	0.75
One-time Expenses									
25th Anniversary Celebration	-	-	-	-	-	-	-	-	7,000
TOTAL - One-time Expenses	-	-	-	-	-	-	-	-	7,000
TOTAL - Community Engagement Expenses	55,770	191,420	205,795	205,795	522,383	363,231.58	417,436	436,887	441,465

Street Maintenance

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/03/23
Revenues									
Sales Tax	357,082	321,300	725,914	725,914	571,100	523,055.67	691,414	536,400	536,400
Subtotal - Taxes	357,082	321,300	725,914	725,914	571,100	523,055.67	691,414	536,400	536,400
Interest Income	1,897	2,000	8,250	8,250	2,000	28,668.11	35,000	30,000	30,000
Subtotal - Investment Income	1,897	2,000	8,250	8,250	2,000	28,668.11	35,000	30,000	30,000
TOTAL - Revenue	358,979	323,300	734,164	734,164	573,100	551,723.78	726,414	566,400	566,400
Expenditures									
Engineering Services	120,375	15,000	46,487	46,487	36,000	-	-	-	-
Uniforms	36	-	306	306	1,000	-	-	-	-
Outside Services - Trees	-	2,500	-	-	25,000	-	-	-	-
Telephone/Cell Phone/Internet	1,303	-	-	-	-	-	-	-	-
Advertising	-	-	89	89	-	-	-	-	-
Software & Maintenance	1,059	-	-	-	-	-	-	-	-
Equipment Rental	713	1,000	-	-	1,000	-	1,000	1,000	1,000
Subtotal - Contractual Services	123,486	18,500	46,883	46,883	63,000	-	1,000	1,000	1,000
Office Supplies	334	-	140	140	500	-	-	-	-
Fuel	3,539	4,500	458	458	6,000	-	-	6,000	1,500
Small Tools & Supplies	1,370	2,000	4,940	4,940	6,000	2,877.14	2,878	6,000	3,000
Subtotal - Material & Supplies	5,242	6,500	5,538	5,538	12,500	2,877.14	2,878	12,000	4,500
Building Maintenance	1,359	-	298	298	1,000	-	-	-	-
Street Maintenance	140,270	146,500	54,862	54,862	175,800	545,668.13	600,000	550,000	550,000
Landscape & Grounds Maintenance	1,740	2,000	29	29	2,200	-	-	-	-
Vehicle Maintenance	5,906	-	6,318	6,318	6,600	-	-	-	-
Equipment Repair and Maintenance	-	-	2,903	2,903	-	-	-	1,000	-
Subtotal - Maintenance	149,275	148,500	64,411	64,411	185,600	545,668.13	600,000	551,000	550,000
Capital Purchases	-	-	32,314	32,314	-	-	-	-	-
Subtotal - Capital Purchases	-	-	32,314	32,314	-	-	-	-	-
TOTAL - Expenditures	278,003	173,500	149,146	149,146	261,100	548,545.27	603,878	564,000	555,500
TOTAL - FTEs	-	-	-	-	-	-	-	-	-
TOTAL - Revenues Over/(Under) Expenditures	80,975	149,800	585,017	585,017	312,000	3,178.51	122,536	2,400	10,900

WASTEWATER

Department	2021 Actuals	2022			2023			2024 Proposed 07/20/23	2024 Proposed 08/03/23
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates		
Revenues									
WW Volume Charge Retail	4,296,376	5,200,000	8,414,699	8,414,699	7,000,000	6,518,115.79	7,000,000	6,100,000	7,000,000
Wholesale Minimum Charge	443	500	322	322	500	-	500	500	500
Application & Misc. Fees	1,520	1,500	3,070	3,070	2,000	8,720.00	10,760	10,000	10,000
Connection/Tap WW	1,771,768	-	776,448	776,448	800,000	286,800.00	415,000	420,000	420,000
Impact Fees	7,519,011	-	3,908,315	3,908,315	4,000,000	2,133,350.00	2,300,000	3,100,000	2,500,000
Construction Inspection Fee	64,140	75,000	72,780	72,780	100,000	28,680.00	37,500	40,000	40,000
Lift Station/Force Main Surcharge	-	-	-	-	-	243.00	500	500	500
Service Availability Study	21,000	-	-	-	21,000	-	-	-	-
Indirect Cost Allocation from Sewer	125,000	125,000	125,000	125,000	400,149	206,361.39	275,149	275,149	267,379
Reservation Fees (MUDs)	249,701	-	-	-	-	-	-	-	-
Reclaimed Water Reserve Fee	-	-	1,009	1,009	-	-	-	-	-
Reclaimed Water Charges	180	-	-	-	-	6,293.31	6,662	6,500	6,500
Subtotal - Charge for Services	14,049,140	5,402,000	13,301,643	13,301,643	12,323,649	9,188,563.49	10,046,071	9,952,649	10,244,879
Other Income	56,518	15,000	8,364	8,364	15,000	10,448.36	10,750	10,750	10,750
Transfer In	-	-	-	-	-	5,247,745.00	5,247,745	-	-
Other Financing/Leases	-	-	(657)	(657)	-	49.67	100	100	100
Restricted LUE Fund	199,306	-	-	-	-	-	-	-	-
Subtotal - Other Income	255,824	15,000	7,707	7,707	15,000	5,258,243.03	5,258,595	10,850	10,850
Interest Income	7,481	1,500	201,618	201,618	7,000	445,710.81	515,744	425,000	425,000
Penalties	-	-	506	506	-	3,395.41	4,296	4,500	4,500
Subtotal - Investment Income	7,481	1,500	202,125	202,125	7,000	449,106.22	520,040	429,500	429,500
TOTAL - Revenue	14,312,445	5,418,500	13,511,475	13,511,475	12,345,649	14,895,912.74	15,824,706	10,392,999	10,685,229

Wastewater (Regional)

Account Description	2022				2023			2024	2024
	2021 Actuals	Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/03/23
Salaries	536,796	678,807	625,274	625,274	758,791	731,330.94	873,661	1,013,698	1,022,782
Overtime	74,174	25,000	60,672	60,672	66,000	48,524.39	57,587	66,000	66,000
FICA & Medicare	51,849	53,482	51,200	51,200	63,097	57,823.60	71,240	82,597	83,292
Unemployment Tax	1,433	3,024	91	91	3,024	163.26	3,024	3,528	3,528
Retirement	54,850	48,070	43,049	43,049	52,951	51,102.08	59,786	72,772	73,384
Health Insurance	77,596	108,000	82,491	82,491	116,323	104,782.70	123,355	131,857	131,857
Travel	14,791	12,000	2,364	2,364	8,000	5,959.35	8,000	8,000	6,000
Training	(10)	-	2,432	2,432	4,000	3,771.25	4,000	4,000	10,000
Subtotal - Personnel	811,479	928,383	867,572	867,572	1,072,186	1,003,457.57	1,200,654	1,382,452	1,396,843
Legal Services	53,222	15,000	341,851	341,851	250,000	176,442.23	500,000	300,000	300,000
Audit Services	6,000	8,000	-	-	-	-	-	-	-
Engineering Services	567,194	300,000	1,620,980	1,620,980	2,512,707	753,083.02	1,170,210	1,500,000	1,500,000
Professional Services	24,514	35,000	10,140	10,140	10,000	8,183.15	10,000	10,000	10,000
Uniforms	7,866	7,200	7,284	7,284	8,500	5,445.51	7,500	8,500	8,500
Outside Service-Water Service	747	1,500	-	-	-	-	-	-	-
Outside Services - Other	9,205	-	23,690	23,690	10,000	576.00	800	10,000	1,000
Dues & Subscriptions	-	1,200	3,861	3,861	4,000	75.00	2,500	4,000	4,000
Licenses/Permits/Fees	10,972	10,000	5,612	5,612	10,000	9,281.80	10,000	10,000	10,000
2021 FREEZE Disaster	156,261	-	-	-	-	-	-	-	-
Laboratory Testing	129,688	85,000	123,955	123,955	100,000	64,255.75	91,799	100,000	100,000
Sludge Disposal	774,808	250,000	638,652	638,652	600,000	578,417.36	898,019	600,000	600,000
Janitorial Service	4,015	6,000	4,320	4,320	13,507	6,576.98	12,000	18,696	18,696
Interest Expense - Capital Lease	-	-	1,494	1,494	-	588.23	2,633	1,125	1,125
Utilities-Electric	255,851	250,000	350,890	350,890	400,000	270,876.21	366,877	400,000	400,000
Utilities-Water	282,674	25,000	20,830	20,830	25,000	30,354.25	36,052	40,000	40,000
Property & Liability Insurance	20,871	30,000	26,326	26,326	35,000	28,622.05	35,000	35,000	42,738
Workers' Comp Insurance	19,465	25,000	17,579	17,579	30,000	26,118.23	30,000	30,000	27,005
Phone/Cell/Internet	21,814	20,000	17,990	17,990	20,000	19,777.17	26,119	30,000	30,000
Principal Capital Lease	-	-	10,632	10,632	-	5,474.62	17,284	17,810	17,810
Advertising	499	-	1,057	1,057	-	857.66	1,147	1,500	1,500
Bank & CC Charges & Fees	27,264	22,000	40,969	40,969	35,000	47,660.95	57,355	60,000	60,000
Software & Maintenance	17,655	50,000	23,881	23,881	25,000	4,955.28	5,000	25,000	95,000
IT Hardware	-	-	-	-	-	2,524.54	5,500	5,000	5,000
Equipment Rental	134,203	5,000	35,086	35,086	25,000	22,698.06	25,000	25,000	25,000
Indirect Cost Allocation	750,000	750,000	750,000	750,000	1,535,204	987,669.89	1,185,204	1,185,204	681,204
Franchise Fee Expense	-	-	-	-	-	-	-	819,300	654,818
Stonewall	751,615	-	-	-	-	-	-	-	-
Subtotal - Contractual Services	4,026,402	1,895,900	4,077,080	4,077,080	5,648,918	3,050,513.94	4,495,999	5,236,135	4,633,396

Wastewater (Regional)

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/03/23
Office Supplies	4,178	7,500	2,591	2,591	7,500	1,644.04	2,474	3,000	2,500
Breakroom Supplies	-	-	4,189	4,189	-	2,111.33	2,591	3,000	2,500
Office Equipment	(799)	-	3,714	3,714	-	149.70	150	100	-
Safety Equipment	-	-	22	22	10,000	5,685.15	6,500	8,000	7,000
Janitorial Supplies	1,531	2,500	43	43	2,500	340.52	600	1,500	1,500
PPE	-	-	1,023	1,023	-	-	-	-	-
Postage & Freight	24,085	3,000	17,175	17,175	15,000	266.59	400	1,500	500
Fuel	26,153	25,000	39,992	39,992	45,000	31,521.98	42,000	45,000	45,000
Small Tools & Supplies	28,082	20,000	6,970	6,970	20,000	4,925.99	6,000	20,000	8,000
Chemicals	162,305	120,000	211,139	211,139	250,000	205,273.29	254,250	250,000	300,000
Lab Supplies	-	-	5,708	5,708	12,000	7,586.39	11,285	12,000	12,000
Garbage	150	-	1,850	1,850	3,500	2,097.81	3,569	3,500	3,500
Miscellaneous Expenses	68	150	1,364	1,364	150	71.56	150	150	150
Emergency Management	-	-	11,544	11,544	2,000	-	-	2,000	2,000
Subtotal - Material & Supplies	245,753	178,150	307,323	307,323	367,650	261,674.35	329,969	349,750	384,650
Building Maintenance	27,680	7,500	3,075	3,075	4,000	21,086.48	50,000	4,000	4,000
Wastewater Plant Repair/Maintenance	334,685	125,000	576,444	576,444	753,500	429,004.53	552,091	753,500	600,000
Wastewater Repair/Maintenance	1,292,027	627,662	352,410	352,410	400,000	294,064.84	400,000	400,000	400,000
Landscape & Grounds Maintenance	490	2,000	724	724	2,000	347.97	750	2,000	750
Vehicle Maintenance	27,346	20,000	24,757	24,757	20,000	16,381.92	18,000	20,000	20,000
Equipment Repair and Maintenance	-	-	2,868	2,868	2,000	3,916.41	4,000	2,000	8,000
Subtotal - Maintenance	1,682,227	782,162	960,278	960,278	1,181,500	764,802.15	1,024,841	1,181,500	1,032,750
Vehicle/Equipment Financed/Other	-	150,000	4,949	4,949	-	-	-	40,000	40,000
Capital Equipment Purchases	14,431	29,908	38,409	38,409	30,000	-	-	125,000	125,000
Land	-	-	20,855	20,855	-	-	-	-	-
Permanent Easement/ROW	-	-	416,557	416,557	450,121	251,946.72	263,947	450,121	450,121
Rate Study	-	-	-	-	-	-	-	-	-
MUD 19 Lift Station	4,608	5,000	260	260	5,000	-	-	-	-
Wastewater Treatment Plant Expansion	-	-	-	-	-	-	-	-	-
Wastewater Treatment Plant Expansion 2019	(170,000)	-	895,944	895,944	-	-	-	-	-
Wastewater Treatment Plant Expansion 2020	-	-	52,025	52,025	-	-	-	-	-
CP-CR266/260 WW	-	-	86,013	86,013	-	60,005.00	65,005	4,000,000	4,000,000
CR214/Butler Farms WW	-	-	5,000	5,000	-	56,530.66	76,531	200,000	100,000
Community Interceptor	-	-	8,959	8,959	-	-	-	-	-
Subtotal - Capital Outlay	(150,962)	184,908	1,528,970	1,528,970	485,121	368,482.38	405,483	4,815,121	4,715,121

Wastewater (Regional)

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/03/23
Interest Expense	430,614	443,997	589,747	589,747	556,055	542,337.88	1,797,121	2,008,262	2,008,262
2012 Debt Service	97,606	180,000	180,000	180,000	190,000	-	190,000	195,000	195,000
2015 Debt Service	90,071	650,000	650,000	650,000	665,000	-	665,000	680,000	680,000
2019 Debt Service	43,526	175,000	176,500	176,500	190,000	-	180,000	190,000	190,000
2018 Debt Service	-	-	185,000	185,000	180,000	-	1,165,000	925,000	925,000
Transfer Out	-	-	-	-	2,302,500	3,638,000.00	3,638,000	-	-
Subtotal - Other Expenses	661,817	1,448,997	1,781,247	1,781,247	4,083,555	4,180,337.88	7,635,121	3,998,262	3,998,262
TOTAL - Wastewater	7,276,717	5,418,500	9,522,470	9,522,470	12,838,930	9,629,268.27	15,092,067	16,963,220	16,161,022
TOTAL - FTEs	11.0	11.0	11.0	11.0	12.0	12.00	12	12	12

Wastewater Fund Balance Summary

Estimated 10-01-2023 Beginning Balance	14,189,939
Proposed Revenues FY 2024	10,685,229
Proposed Operating Expenses FY 2024	(16,161,022)
Proposed 10-01-2024 Ending Balance	8,714,146

Sewer (In City Service)

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/03/23
Revenues									
Sewer Connections - City	781,370	725,000	952,664	952,664	1,000,000	866,883.17	1,000,000	1,200,000	1,200,000
Sewer Service Income	-	-	-	-	-	-	-	-	-
Tap Fees	600	-	-	-	-	-	-	-	-
Sewer Reservation Fee	56,700	20,000	42,700	42,700	30,000	9,800.00	15,000	20,000	20,000
Impact/Connection Fees	1,713,850	-	11,552,511	11,552,511	3,000,000	2,061,491.80	2,100,000	3,000,000	2,100,000
Construction Inspection Fee	-	10,000	-	-	-	-	-	-	-
Service Availability Study	3,375	-	-	-	-	-	-	-	-
Subtotal - Charge for Services	2,555,895	755,000	12,547,875	12,547,875	4,030,000	2,938,174.97	3,115,000	4,220,000	3,320,000
Other Income	-	-	7,139	7,141	-	1,416.26	1,500	1,500	1,500
Transfer In	-	-	-	-	-	1,490,500.00	-	-	-
Subtotal - Other Income	-	-	7,139	7,141	-	1,491,916.26	1,500	1,500	1,500
Interest Income	-	-	170,812	170,812	-	718,891.16	800,000	300,000	300,000
Penalties	-	-	-	-	-	27,599.96	30,000	30,000	30,000
Subtotal - Investment Income	-	-	170,812	170,812	-	746,491.12	830,000	330,000	330,000
TOTAL - Revenue	2,555,895	755,000	12,725,827	12,725,828	4,030,000	5,176,582.35	3,946,500	4,551,500	3,651,500
Expenditures									
Salaries	(494)	-	-	-	-	-	-	-	-
Overtime	33	-	-	-	-	-	-	-	-
FICA & Medicare	255	-	-	-	-	-	-	-	-
Retirement	764	-	-	-	-	-	-	-	-
Health Insurance	409	-	-	-	-	-	-	-	-
Subtotal - Personnel	966	-	-	-	-	-	-	-	-
Legal Services	1,758	-	5,321	5,321	7,500	6,322.66	7,500	7,500	7,500
Audit Services	-	5,000	-	-	6,000	-	-	6,000	-
Engineering Services	23,962	20,000	4,039	4,039	20,000	-	20,000	20,000	20,000
Professional Services	-	-	550	550	-	-	-	-	-
Licenses/Permits/Fees	1,512	10,000	2,359	2,359	5,000	-	2,500	5,000	2,500
Utilities-Electric	8,358	9,000	14,723	14,723	16,868	14,267.87	19,000	16,869	20,000
Property & Liability Insurance	-	5,000	4,866	4,866	6,000	5,384.88	6,000	6,000	3,112
Phone/Cell/Internet	(186)	-	-	-	-	-	-	-	-

Sewer (In City Service)

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/03/23
Equipment Rental	-	-	-	-	-	232.11	400	-	1,000
Franchise Fee Expense	-	-	-	-	-	-	-	364,400	124,120
Indirect Cost Allocation	-	-	-	-	50,482	42,068.12	50,482	50,402	31,166
Subtotal - Contractual Services	35,404	49,000	31,858	31,858	111,850	68,275.64	105,882	476,171	209,398
Small Tools & Supplies	1,677	8,000	1,227	1,227	1,500	2,146.61	2,500	1,500	1,500
Miscellaneous Expenses	50	150	-	-	-	-	-	-	-
Subtotal - Material & Supplies	1,727	8,150	1,227	1,227	1,500	2,146.61	2,500	1,500	1,500
Building Maintenance	-	-	-	-	-	-	-	-	-
Sewer Repair & Maintenance	144,983	240,100	274,305	274,305	220,000	282,941.29	400,000	220,000	220,000
Vehicle Maintenance	82	2,000	2,141	2,141	4,000	2,000.08	4,000	4,000	4,000
Subtotal - Maintenance	145,065	242,100	276,446	276,446	224,000	284,941.37	404,000	224,000	224,000
Capital Equipment Purchase	-	-	46,718	46,718	-	-	-	125,000	125,000
Grinder Equipment	-	-	-	-	-	15,900.00	30,000	30,000	30,000
Transfer to General Fund	-	-	-	-	-	-	-	-	-
Regional Contribution	125,000	125,000	125,000	125,000	400,149	206,361.39	400,149	275,149	267,379
Subtotal - Capital Outlay	125,000	125,000	171,718	171,718	400,149	222,261.39	430,149	430,149	422,379
Interest Expense	-	145,750	-	-	-	-	-	-	-
Debt Service 2006A TWDB	550	-	-	-	-	-	-	-	-
Debt Service 2018 GO Refunding	-	185,000	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	6,319,571	16,759,132.20	16,759,133	-	-
Subtotal - Other Expenses	550	330,750	-	-	6,319,571	16,759,132.20	16,759,133	-	-
TOTAL - Sewer	308,713	755,000	481,249	481,249	7,057,070	17,336,757.21	17,701,664.00	1,131,820	857,277
TOTAL - FTEs	-	-	-	-	-	-	-	-	-
TOTAL - Revenues Over/(Under) Expenditures	2,247,182	-	12,244,578	12,244,580	(3,027,070)	(12,160,174.86)	(13,755,164)	3,419,680	2,794,223

Sewer Fund Balance Summary

Estimated 10-01-2023 Beginning Balance	5,730,075
Proposed Revenues FY 2024	3,651,500
Proposed Operating Expenses FY 2024	(857,277)
Proposed 10-01-2024 Ending Balance	8,524,298

Water

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Amended Budget	YTD	Actual	YE Estimates	Proposed 07/20/23
Revenues									
Water Services	1,469,900	1,750,000	2,021,300	2,021,299	2,000,000	1,728,794.36	1,950,000	2,000,000	2,000,000
Application & Misc. Fees	18,905	18,000	26,064	26,064	15,000	25,793.56	25,000	25,000	25,000
Tap Fees	600	500	1,800	1,800	1,500	-	-	-	-
Impact/Connection Fees	1,160,750	-	6,903,378	6,903,378	2,000,000	205,657.80	225,000	500,000	200,000
Impact Fee	32,500					-	-	-	-
Boring Fee	-	10,000	-	-	10,000	-	-	-	-
Service Availability Fee	16,875	10,000	-	-	10,000	-	-	-	-
Subtotal - Charge for Services	2,699,530	1,788,500	8,952,542	8,952,541	4,036,500	1,960,245.72	2,200,000	2,525,000	2,225,000
Other Income	10,667	-	30,438	30,245	30,000	1,000.24	400	400	400
Transfer In	-	-	-	-	-	1,708,816.20	1,709,126	-	-
Subtotal - Other Income	10,667	-	30,438	30,245	30,000	1,709,816.44	1,709,526	400	400
Interest Income	1,586	250	87,321	87,321	2,000	218,776.73	220,000	200,000	200,000
Penalties	(6)	500	13,389	13,389	-	22,229.98	25,000	20,000	20,000
Subtotal - Investment Income	1,580	750	100,710	100,710	2,000	241,006.71	245,000	220,000	220,000
TOTAL - Revenue	2,711,777	1,789,250	9,083,690	9,083,495	4,068,500	3,911,068.87	4,154,526	2,745,400	2,445,400
Expenditures									
Salaries	206,746	278,492	235,810	235,810	302,147	258,015.27	302,147	329,805	332,394
Certification Pay	-	-	55	55	100	-	100	100	100
Overtime	13,136	15,000	18,195	18,195	15,000	25,300.76	25,000	20,000	20,000
FICA & Medicare	16,988	22,453	19,478	19,478	24,262	21,773.51	24,262	26,380	26,576
Unemployment Tax	1,166	2,016	623	623	2,016	61.18	100	1,765	1,765
Retirement	17,094	20,046	16,208	16,208	20,361	18,593.43	20,361	23,240	23,415
Health Insurance	32,473	54,000	36,945	36,945	58,162	46,623.60	58,162	56,510	56,510
Training	7,968	6,000	229	229	-	-	-	-	-
Travel	-	-	60	60	2,000	3,616.58	4,000	2,000	2,000
Training	862	-	2,716	2,716	4,000	730.00	1,000	-	8,000
Subtotal - Personnel	296,432	398,007	330,320	330,320	428,048	374,714.33	435,132	459,800	470,760
Legal Services	5,026	7,500	43,634	43,634	55,000	11,713.50	20,000	55,000	55,000
Audit Services	-	5,000	-	-	5,000	-	-	5,000	-
Engineering Services	291	15,000	189,488	189,488	222,000	207,389.00	425,000	650,000	650,000

Water

Account Description	2021 Actuals	2022			2023			2024	2024	
		Original Budget	Amended Budget	Actual	Amended Budget	YTD	Actual	YE Estimates	Proposed 07/20/23	Proposed 08/03/23
Professional Services	435	-	20,050	20,050	20,000		2,850.00	20,000	20,000	20,000
Uniforms	5,476	4,500	6,041	6,041	7,200		4,151.79	7,200	7,200	7,200
Outside Services - Other	851	-	22,848	22,848	5,000		5,062.38	6,500	12,000	10,000
Outside Service-Water Service	588	1,000	-	-	-		-	-	-	-
Dues & Subscriptions	-	1,000	-	-	-		-	-	-	-
Licenses/Permits/Fees	5,025	5,000	16,616	16,616	14,000		26,829.22	35,000	14,000	20,000
Laboratory Testing	4,153	10,000	19,444	19,444	10,000		16,253.83	22,000	31,000	25,000
Brazos River Authority	123,712	120,000	123,260	123,260	223,415		264,611.11	290,000	223,415	300,000
Water Purchase - Leander	170,160	350,000	557,289	557,289	480,000		498,765.24	670,000	988,000	700,000
Water Purchase - Georgetown	-	30,000	6,948	6,948	12,000		-	12,000	12,000	12,000
Janitorial Service	2,721	6,000	207	207	1,000		64.50	300	-	1,650
Interest Expense	-	-	1,227	1,227	-		969.34	16,257	13,374	13,374
Utilities-Electric	20,927	20,000	37,425	37,425	36,770		37,029.53	55,500	40,000	60,000
Property & Liability Insurance	17,106	8,500	7,459	7,459	10,000		8,177.72	8,180	17,000	13,528
Workers' Comp Insurance	12,503	7,500	5,274	5,274	10,000		8,706.06	8,710	17,000	8,855
Phone/Cell/Internet	9,219	6,000	3,158	3,158	5,000		5,455.78	7,300	6,500	6,500
Principal Interest - Capital Loan	-	-	100,792	100,792	-		9,022.46	100,848	104,001	104,001
Advertising	-	-	760	760	5,000		274.99	500	1,000	1,000
Software & Maintenance	24,904	10,000	9,299	9,299	10,000		9,078.00	10,000	10,000	10,000
IT Hardware	295	-	2,951	2,951	-		2,281.83	2,282	3,000	3,000
Equipment Rental	503	500	3,595	3,595	-		57,756.33	76,286	10,000	50,000
Franchise Fee Expense	-	-	-	-	-		-	-	219,632	-
Indirect Cost Allocation	-	-	-	-	326,335		271,945.66	326,335	326,335	331,319
Debt Issue Costs	28,196	-	-	-	-		30,743.75	30,745	-	-
Subtotal - Contractual Services	432,092	607,500	1,177,764	1,177,764	1,457,720		1,479,132.02	2,150,943	2,785,457	2,402,427
Office Supplies	1,694	2,000	583	583	1,500		2,010.50	2,200	2,500	2,200
Breakroom Supplies	-	-	57	57	-		1,903.48	2,200	3,000	2,200
Safety Equipment	536	-	-	-	-		1,470.66	3,000	3,000	4,000
Personal Protective Equipment	-	-	1,750	1,750	-		1,056.29	-	3,000	-
Janitorial Supplies	-	500	-	-	1,500		511.39	650	1,500	1,500
Postage & Freight	5,513	8,500	6,070	6,070	3,000		11,990.81	22,000	27,000	27,000
Fuel	15,205	15,000	30,527	30,527	30,000		24,434.04	30,000	31,000	31,000
Small Tools & Supplies	17,769	10,000	10,874	10,874	12,000		12,360.97	13,000	12,000	10,000
Chemicals	7,555	15,000	45,919	45,919	48,000		33,430.94	48,000	74,500	74,500
Lab Supplies	-	-	-	-	8,000		6,550.35	8,000	6,000	8,000

Water

Account Description	2021 Actuals	2022			2023			2024 Proposed 07/20/23	2024 Proposed 08/03/23
		Original Budget	Amended Budget	Actual	Amended Budget	YTD	Actual		
Miscellaneous Expenses	298	150	384	384	-	152.44	200	500	250
Emergency Management	-	-	986	986	-	-	-	1,000	1,000
Subtotal - Material & Supplies	48,570	51,150	97,151	97,151	104,000	95,871.87	129,250	165,000	161,650
Building Maintenance	306	2,500	371	371	-	2,186.88	2,200	2,000	2,000
Water System Maintenance	110,546	142,786	180,476	180,476	218,778	81,121.31	150,000	250,000	250,000
Vehicle Maintenance	41,475	10,000	18,909	18,909	12,000	13,395.45	14,000	12,000	12,000
Equipment Repairs & Maintenance	44,173	8,000	658	658	5,000	2,993.43	5,000	5,000	5,000
Subtotal - Maintenance	196,499	163,286	200,415	200,415	235,778	99,697.07	171,200	269,000	269,000
Water Meters - New Development	-	35,000	35,758	35,758	68,937	7,169.25	68,937	35,000	35,000
Vehicle/Equipment Financed/Other	45,522	112,723	(5,849)	(5,849)	-	-	-	-	-
Capital Equipment Purchase	-	50,000	7,927	7,927	-	-	-	-	-
Downtown Water Improvements	-	-	-	-	-	-	-	-	-
West LH Water Improvements	-	-	39,139	39,139	-	-	-	-	-
Bagdad Rd Trans Line	-	-	-	-	-	-	-	-	-
Elevated Storage Tank Rehab	-	-	-	-	-	-	-	-	-
Well 6	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	45,522	197,723	76,975	76,975	68,937	7,169.25	68,937	35,000	35,000
Interest Expense	94,335	97,084	112,438	112,438	88,542	-	291,985	424,150	424,150
Debt Service	-	275,000	275,000	275,000	280,000	-	425,000	290,000	290,000
Subtotal - Other Expenses	94,335	372,084	387,438	387,438	368,542	-	716,985	714,150	714,150
Transfers Out	-	-	-	-	352,500	6,871,504.00	6,319,004	-	-
Subtotal - Other Expenses	-	-	-	-	352,500	6,871,504.00	6,319,004	-	-
TOTAL - Water	1,113,452	1,789,750	2,270,063	2,270,063	3,015,525	8,928,088.54	9,991,451	4,428,407	4,052,987
TOTAL - FTEs	6.0	6.0	6.0	6.0	6.0	6.00	6	6	6
TOTAL - Revenues Over/(Under) Expenditures	1,598,325	(500)	6,813,627	6,813,432	1,052,975	(5,017,019.67)	(5,836,925)	(1,683,007)	(1,607,587)

Water Fund Balance Summary

Estimated 10-01-2023 Beginning Balance	2,917,425
Proposed Revenues FY 2024	2,445,400
Proposed Operating Expenses FY 2024	(4,052,987)
Proposed 10-01-2024 Ending Balance	1,309,838

Parkland in Lieu

Account Description	2021 Actuals	2022			2023				2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Revenues										
Parkland in Lieu Fees	-	25,000	850,000	841,479	300,000	300,000	32,445.91	50,000	50,000	50,000
Subtotal - in Lieu Fees	-	25,000	850,000	841,479	300,000	300,000	32,445.91	50,000	50,000	50,000
Interest Income	-	-	-	8,202	1,000	1,000	32,382.17	43,000	50,000	45,000
Subtotal - Investment Income	-	-	-	8,202	1,000	1,000	32,382.17	43,000	50,000	50,000
TOTAL - Revenue	-	25,000	850,000	849,680	301,000	301,000	64,828.08	93,000	100,000	100,000
Expenditures										
Parks:										
Contingency	-	-	-	-	-	4,500	-	4,500	4,000	-
Subtotal - Parks	-	-	-	-	-	4,500	-	4,500	4,000	-
Central Park:										
Fencing	-	-	-	-	-	42,000	33,652.96	42,000	43,000	-
Playgrounds	-	-	-	-	-	7,500	9,967.00	7,500	7,000	-
Sidewalks/Pathways	-	-	-	-	-	6,000	3,200.00	6,000	6,000	-
Subtotal - Central Park	-	-	-	-	-	55,500	46,819.96	55,500	56,000	-
Veteran's Park:										
Park Improv-Landscaping	-	-	-	-	-	20,000	-	20,000	20,000	20,000
Subtotal - Veteran's Park	-	-	-	-	-	20,000	-	20,000	20,000	20,000
City Park:										
Phase 1A Masterplan	-	-	-	-	-	-	-	-	-	180,000
Phase 1B Masterplan	-	-	-	-	-	-	-	-	-	60,000
Fencing/Barriers	-	-	-	-	-	22,000	21,000.00	22,000	20,000	-
Subtotal - City Park	-	-	-	-	-	22,000	21,000.00	22,000	20,000	240,000
Total - Expenditures	-	-	-	-	-	102,000	67,819.96	102,000	100,000	260,000
TOTAL - Revenues Over/(Under) Expenditures	-	25,000	850,000	849,680	301,000	199,000	(2,991.88)	(9,000)	-	(160,000)

Tree Mitigation Fund

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Revenues									
Tree Mitigation Fees	-	-	159,456	68,900	100,000	51,450.00	100,000	100,000	100,000
Transfer In	-	-	-	90,000	-	-	-	-	-
Subtotal - Fees and Transfers	-	-	159,456	158,900	100,000	51,450.00	100,000	100,000	100,000
Interest	-	-	-	556	500	6,458.22	8,600	10,000	9,000
Subtotal - Investment Income	-	-	-	556	500	6,458.22	8,600	10,000	9,000
TOTAL - Revenue	-	-	159,456	159,456	100,500	57,908.22	108,600	110,000	109,000
Expenditures									
Design & Development	-	-	-	-	25,000	-	25,000	30,000	30,000
Construction	-	-	-	-	-	-	-	-	-
Subtotal - Contractual Services	-	-	-	-	25,000	-	25,000	30,000	30,000
Tree Maintenance	-	-	-	-	75,000	-	75,000	75,000	75,000
Subtotal - Maintenance	-	-	-	-	75,000	-	75,000	75,000	75,000
Total - Tree Mitigation	-	-	-	-	100,000	-	100,000	105,000	105,000
TOTAL - Revenues Over/(Under) Expenditures	-	-	159,456	159,456	500	57,908.22	8,600	5,000	4,000

Construction Projects (General Fund)

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Revenues									
Transfer In	-	-	-	-	-	-	500,000	-	5,479,730
Grant Proceeds - Street Improvements	-	-	106,905	106,905	-	33,785.55	33,786	-	-
Grant Proceeds - Parks & Recreation	305,486	-	291,165	291,165	-	-	-	-	-
Subtotal - Other Income	305,486	-	398,070	398,070	-	33,785.55	533,786	-	5,479,730
Interest Income	24.74	-	12,453.45	12,453.45	200	45,730.11	60,000	40,000	40,000
Subtotal - Investment Income	25	-	12,453	12,453	200	45,730.11	60,000	40,000	40,000
TOTAL - Construction Projects (General) - Revenues	305,511	-	410,523	410,523	200	79,515.66	593,786	40,000	5,519,730
Expenditures									
Administration									
Design & Development	7,500	-	-	-	-	-	-	-	-
Subtotal - Administration	7,500	-	-	-	-	-	-	-	-
Street Improvements									
Downtown Sidewalks Const	63,357	-	-	-	-	-	-	-	-
Stonewall/Liberty Parke Intersection	-	-	-	-	-	-	-	-	1,650,000
Roundabout at Wetzell Park	-	-	-	-	-	-	500,000	-	1,099,730
Bailey Lane	-	-	-	-	-	-	-	-	1,980,000
1869/Main Right Turn Lane	-	-	-	-	-	-	-	-	750,000
Subtotal - Street Improvements	63,357	-	-	-	-	-	500,000	-	5,479,730
Parks and Recreation									
Administrative Expenses	-	-	1,739	1,739	-	-	-	-	-
Design & Development	5,497	-	-	-	-	-	-	-	-
SUP Trl Foundation Prk	642,345	-	261,237	261,237	-	-	-	-	-
Subtotal - Parks and Recreation	647,841	-	262,976	262,976	-	-	-	-	-
TOTAL - Expenditures	718,698	-	262,976	262,976	-	-	500,000	-	5,479,730
TOTAL - Revenues Over/(Under) Expenditures	(413,187)	-	147,547	147,547	200	79,515.66	93,786	40,000	40,000

2021 Tax Note Projects

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Revenues									
Bond Proceeds	2,500,000	-	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	-	-	
Subtotal - Other Income	2,500,000	-	-	-	-	-	-	-	
Interest Income	-	-	10,425	10,424	-	2,046.02	2,050	-	
Subtotal - Investment Income	-	-	10,425	10,424	-	2,046.02	2,050	-	
TOTAL - 2021 Tax Note Projects - Revenues	2,500,000	-	10,425	10,424	-	2,046.02	2,050	-	
Projects									
Contractual Services									
COMM Center Design and Development	477	-	2,326,677	2,327,016	-	-	-	-	
COMM Administration	275	-	6,500	6,250	-	-	-	-	
COMM Construction	1,154	-	90	-	-	-	-	-	
Pool Design and Development	74,632	-	-	-	-	146,171.24	146,172	-	
Pool Administration	7,500	-	-	-	-	6,250.00	6,250	-	
Subtotal - Contractual Services	84,038	-	2,333,267	2,333,266	-	152,421.24	152,422	-	
Capital Outlay	50,575	-	-	-	-	-	-	-	
Subtotal - Other Expenses	50,575	-	-	-	-	-	-	-	
TOTAL - Expenditures	134,613	-	2,333,267	2,333,266	-	152,421.24	152,422	-	
TOTAL - Revenues Over/(Under) Expenditures	2,365,387	-	(2,322,842)	(2,322,842)	-	(150,375.22)	(150,372)	-	

2022 WW Facility Revenue Bonds

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Revenues									
Bond Proceeds	-	-	9,330,000	9,330,000	-	-	-	-	-
Other Income	-	-	-	-	-	1,105.07	1,105	-	-
Transfers In	-	-	-	-	285,000	285,000.00	285,000	-	-
Subtotal - Other Income	-	-	9,330,000	9,330,000	285,000	286,105.07	286,105	-	-
Interest Income	-	-	-	-	-	151,717.79	200,000	50,000	50,000
Subtotal - Investment Income	-	-	-	-	-	151,717.79	200,000	50,000	50,000
TOTAL - 2022 WWF Revenue Bonds - Revenues	-	-	9,330,000	9,330,000	285,000	437,822.86	486,105	50,000	50,000
Projects									
Bond Issuance Costs	-	-	116,798	116,798	-	-	-	-	-
MUD 12 Lift Station Upgrade	-	-	-	-	2,697,991	531,115.80	2,397,991	-	300,000
WWTP Landscaping	-	-	59,895	59,895	-	-	-	-	-
WWTP Administrative Building	-	-	508,431	508,430	102,014	77,477.42	102,014	-	-
WWTP Ancillary Equipment	-	-	-	-	1,896,169	439,748.00	1,696,169	-	200,000
Subtotal - Contractual	-	-	685,124	685,123	4,696,174	1,048,341.22	4,196,174	-	500,000
Transfers Out	-	-	-	-	-	-	-	-	-
Subtotal - Other Expenses	-	-	-	-	-	-	-	-	-
TOTAL - Expenditures	-	-	685,124	685,123	4,696,174	1,048,341.22	4,196,174	-	500,000
TOTAL - Revenues Over/(Under) Expenditures	-	-	8,644,876	8,644,877	(4,411,174)	(610,518.36)	(3,710,069)	50,000	(450,000)

2023 WWTF Revenue Bonds

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 7/20/23	Proposed 08/09/23
Revenues									
Bond Proceeds	-	-	-	-	-	27,960,000.00	27,960,000	-	-
Interest Income	-	-	-	-	-	649,021.34	870,000	400,000	400,000
Subtotal - Investment Income	-	-	-	-	-	28,609,021.34	28,830,000	400,000	400,000
TOTAL - 2023 WWTF Revenue Bonds - Revenues	-	-	-	-	-	28,609,021.34	28,830,000	400,000	400,000
Expenditures									
Bond Issuance Costs	-	-	-	-	-	420,805.41	421,279	-	-
Ancillary Equipment Phase II	-	-	-	-	-	-	-	-	5,000,000
Lift Station #1	-	-	-	-	-	-	-	-	3,000,000
WWTP Expansion 2.0 to 4.0	-	-	-	-	-	7,061,029.10	8,500,000	???	9,747,500
Subtotal - Capital Outlay	-	-	-	-	-	7,481,834.51	8,921,279	-	17,747,500
TOTAL - Expenditures	-	-	-	-	-	7,481,834.51	8,921,279	-	17,747,500
TOTAL - Revenues Over/(Under) Expenditures	-	-	-	-	-	21,127,186.83	19,908,721	400,000	(17,347,500)

2023 Water & Sewer Bonds

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Revenues									
Bond Proceeds	-	-	-	-	-	9,305,000.00	9,305,000	-	-
Transfer In	-	-	-	-	-	586,004.00	586,004	-	-
Interest Income	-	-	-	-	-	194,699.29	260,000	50,000	50,000
Subtotal - Investment Income	-	-	-	-	-	10,085,703.29	10,151,004	50,000.00	50,000.00
TOTAL - 2023 Water & Sewer Bonds - Revenues	-	-	-	-	-	10,085,703.29	10,151,004	50,000	50,000
Expenditures									
Bond Issuance Costs	-	-	-	-	-	202,917.46	204,051	-	-
CP - Well #2	-	-	-	-	-	757,831.00	757,831	-	-
CP - Well #3	-	-	-	-	-	945,635.25	1,025,635	-	-
CP - Well #7	-	-	-	-	-	797,379.68	797,380	-	-
CP - Wells 2, 3, 6, & 7 (Change to CP - Well #6)	-	-	-	-	-	1,457,675.48	2,205,187	-	-
Subtotal - Capital Outlay	-	-	-	-	-	4,161,438.87	4,990,083.76	-	-
TOTAL - Expenditures	-	-	-	-	-	4,161,438.87	4,990,084	-	-
TOTAL - Revenues Over/(Under) Expenditures	-	-	-	-	-	5,924,264.42	5,160,920	50,000	50,000

Debt Service (General Fund)

Account Description	2021 Actuals	2022			2023			2024 Proposed 07/20/23	2024 Proposed 08/09/23
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates		
Revenues									
Property Taxes (Current)	626,983	1,056,020	1,056,020	1,136,573	1,363,624	1,532,982.75	1,543,000	1,529,235	1,807,770
Property Taxes (Delinquent)	2,046	-	-	(1,889)	5,000	1,492.75	1,700	2,000	2,000
Subtotal - Taxes	629,029	1,056,020	1,056,020	1,134,684	1,368,624	1,534,475.50	1,544,700	1,531,235	1,809,770
Interest Income	8,051	1,569	-	4,105	2,000	35,058.12	43,000	35,000	35,000
Transfer In	-	-	-	-	-	-	-	-	-
Subtotal - Investment Income	8,051	1,569	-	4,105	2,000	35,058.12	43,000	35,000	35,000
TOTAL - Debt Service (General) - Revenues	637,080	1,057,589	1,056,020	1,138,789	1,370,624	1,569,533.62	1,587,700	1,566,235	1,844,770
Expenditures									
Debt Service -General									
Prof Fees - Other	2,800	2,500	2,500	2,411	30,000	2,650.00	3,000	3,000	3,000
Debt Service Payment	670,000	892,000	892,000	892,000	1,168,200	495,000.00	1,095,000	1,120,000	1,370,000
Interest Expense	169,668	161,520	161,520	161,522	165,424	146,625.90	288,824	267,210	267,210
Subtotal - Contractual Services	842,468	1,056,020	1,056,020	1,055,933	1,363,624	644,275.90	1,386,824	1,390,210	1,640,210
TOTAL - Debt Service (General) - Expenditures	842,468	1,056,020	1,056,020	1,055,933	1,363,624	644,275.90	1,386,824	1,390,210	1,640,210
TOTAL - Revenues Over/(Under) Expenditures	(205,388)	1,569	-	82,857	7,000	925,257.72	200,876	176,025	204,560

Court Fees Restricted

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Revenues									
Time Payments	57	-	50	17	100	10.00	100	100	100
Security Revenues Restricted	144	-	100	87	200	54.00	200	200	200
Technology Revenues Restricted	191	-	150	116	300	72.00	300	300	300
Subtotal - Fees and Transfers	392	-	300	220	600	136.00	600	600	600
Interest Income	-	-	-	183	-	560.70	850	850	850
Subtotal - Investment Income	-	-	-	183	-	560.70	850.00	850.00	850.00
TOTAL - Revenue	392	-	300	404	600	696.70	1,450	1,450	1,450
Expenditures									
MC Security Equipment	-	-	-	-	-	19,485.00	25,031	-	-
MC Technology Equipment	600	-	-	-	-	-	-	-	-
MC Security Equipment	-	-	-	-	-	-	-	-	-
Subtotal - Capital Outlay	600	-	-	-	-	19,485.00	25,031	-	-
Total - Expenditures	600	-	-	-	-	19,485.00	25,031	-	-
TOTAL - Revenues Over/(Under) Expenditures	(208)	-	300	404	600	(18,788.30)	(23,581)	1,450	1,450

Utility Capital Projects

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Revenues									
Wastewater CIP:									
Bond Proceeds	-	10,000,000	10,000,000	-	-	-	-	-	-
Transfer In	6,733,925	-	-	-	2,017,500	2,017,500.00	2,017,500	-	-
Interest Income	-	-	-	19,708	10,000	67,102.32	80,000	50,000	50,000
Subtotal - Wastewater CIP	6,733,925	10,000,000	10,000,000	19,708	2,027,500	2,084,602.32	2,097,500	50,000	50,000
Sewer CIP:									
Transfer In	-	-	-	-	6,319,571	6,319,571.00	6,319,571	-	-
ARPA FUNDS - WILCO	-	-	-	-	650,000	-	-	-	650,000
Subtotal - Sewer CIP	-	-	-	-	6,969,571	6,319,571.00	6,319,571	-	650,000
Water CIP:									
Transfer In	-	-	-	-	352,500	352,500.00	352,500	-	-
ARPA FUNDS - WILCO	-	-	-	-	2,850,000	-	-	-	2,850,000
Subtotal - Water CIP	-	-	-	-	3,202,500	352,500.00	352,500	-	2,850,000
TOTAL - Revenue	6,733,925	10,000,000	10,000,000	19,708	12,199,571	8,756,673.32	8,769,571	50,000	3,550,000
Expenditures									
Wastewater CIP:									
Design and Development	52,418	-	-	-	-	-	-	-	-
Prof Fees - Engineering	-	-	-	-	2,017,500	102,920.38	217,500	-	1,000,000
Emergency Management	-	-	-	-	-	-	-	-	-
Construction	-	1,500,000	1,500,000	1,218	-	-	-	-	-
Authorization - Unassigned	-	4,000,000	4,000,000	-	6,000,000	-	-	-	-
Transfers Out	-	4,500,000	4,500,000	-	-	-	-	-	-
Subtotal - Wastewater CIP	52,418	10,000,000	10,000,000	1,218	8,017,500	102,920.38	217,500	-	1,000,000

Utility Capital Projects

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Sewer CIP:									
Contractual Services									
Design and Development	-	-	-	-	-	-	-	-	
Prof Fees - Engineering	-	-	-	-	724,037	46,233.30	260,037	-	464,000
S San Gabriel Lift Station	-	-	-	-	1,973,376	42,872.38	150,000	-	1,823,376
S San Gabriel Gravity Line	-	-	-	-	1,251,461	1,246,024.30	1,251,461	-	-
S San Gabriel Force Main	-	-	-	-	2,370,697	-	-	-	2,370,697
Downtown Sewer Improvements	-	-	-	-	650,000	-	-	-	1,500,000
TOTAL - Sewer CIP	-	-	-	-	6,969,571	1,335,129.98	1,661,498	-	6,158,073
Water CIP:									
Design and Development	-	-	-	-	-	-	-	-	-
Prof Fees - Engineering	-	-	-	-	352,500	61,697.76	102,000	-	250,500
Construction	-	-	-	-	-	-	-	-	-
Downtown Water Improvement	-	-	-	-	2,625,000	-	-	-	2,625,000
Elevated Storage Tank Rehab	-	-	-	-	225,000	213,446.00	213,446	-	-
TOTAL - Water CIP	-	-	-	-	3,202,500	275,143.76	315,446	-	2,875,500
Total - Expenditures	52,418	10,000,000	10,000,000	1,218	18,189,571	1,713,194.12	2,194,444	-	10,033,573
TOTAL - Revenues Over/(Under) Expenditures	6,681,507	-	-	18,490	(5,990,000)	7,043,479.20	6,575,127	50,000	(6,483,573)

American Rescue Plan (ARP)

Account Description	2021 Actuals	2022			2023			2024	2024
		Original Budget	Amended Budget	Actual	Original Budget	YTD Actual	YE Estimates	Proposed 07/20/23	Proposed 08/09/23
Revenues									
Grant Revenue	363,130	-	-	364,566	-	-	-	-	-
Subtotal - Fees and Transfers	363,130	-	-	364,566	-	-	-	-	-
Interest	-	-	-	4,773	-	27,294.31	35,000	20,000	20,000
Subtotal - Investment Income	-	-	-	4,773	-	27,294.31	35,000	20,000	10,000
TOTAL - Revenue	363,130	-	-	369,339	-	27,294.31	35,000	20,000	10,000
Expenditures									
Professional Fees - Other	-	-	4,350	4,350	721,911	-	-	-	43,500
Comprehensive/Strategic Plan	-	-	-	-	-	-	-	-	31,240
Subtotal - Contractual Services	-	-	4,350	4,350	721,911	-	-	-	74,740
Emergency Management	-	-	-	-	-	-	-	-	-
Subtotal - Material and Supplies	-	-	-	-	-	-	-	-	-
Streetscape	-	-	-	-	-	-	-	-	692,660
Subtotal - Other Expenses	-	-	-	-	-	-	-	-	692,660
Total - Expenditures	-	-	4,350	4,350	721,911	-	-	-	767,400
TOTAL - Revenues Over/(Under) Expenditures	363,130	-	(4,350)	364,989	(721,911)	27,294.31	35,000	20,000	(757,400)