



# City of Wills Point, Texas

## **Proposed Budget**

**For the Fiscal Year October 1, 2023, to  
September 30, 2024**

**THIS BUDGET WILL RAISE MORE TOTAL  
PROPERTY TAXES THAN LAST YEAR'S  
BUDGET BY \$14,568.00**

**TAX RATE REMAINS THE SAME**

CITY OF WILLS POINT FISCAL YEAR  
BUDGET 2023 – 2024

**Mayor**  
Mark Turner

**Members of Council:**

Oscar Rogers  
Zachary DeLovely  
Kyle Anderson  
Mike Jones  
Wade Emerson – Mayor Pro-Tem

Pam Pearson, City Administrator  
Jennifer Holcomb, Bookkeeper

Description	2019 - 2020 APPROVED	2020-2021 AMENDED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
GENERAL ADMIN-REVENUE	(2,892,644.25)	\$ (3,155,671.51)	(3,204,147.00)	(3,724,236.00)	(3,419,395.81)	(3,668,226.71)	56,009.29
UTILITIES - REVENUE	\$ (2,698,600.00)	\$ (2,778,516.00)	\$ (2,790,700.00)	\$ (2,907,229.00)	\$ (2,320,108.43)	\$ (3,130,402.96)	(223,173.96)
TOTAL REVENUE	\$ (5,591,244.25)	\$ (5,934,187.51)	\$ (5,994,847.00)	\$ (6,631,465.00)	\$ (5,739,504.24)	\$ (6,798,629.67)	(167,164.67)
GENERAL EXPENSE							-
EMS FACILITY - EXP	\$ 100,355.20	\$ 98,400.00	11,500.00	6,500.00	3,023.07	6,500.00	-
GENERAL ADMIN-EXP	\$ 1,024,739.51	\$ 1,192,488.43	\$ 1,094,651.58	\$ 1,271,204.00	\$ 797,969.64	\$ 1,311,463.64	40,259.64
EDC-EXP	\$ 121,650.96	\$ 129,817.45	\$ 137,548.35	\$ 155,205.00	\$ 93,560.40	\$ 155,516.84	311.84
MUNICIPAL COURT - EXP	\$ 195,241.40	\$ 135,862.47	\$ 144,228.67	\$ 152,129.00	\$ 90,256.36	\$ 151,437.96	(691.04)
AIRPORT - EXP	\$ 1,700.00	\$ 5,000.00	\$ 5,500.00	\$ 5,500.00	\$ 5,351.55	\$ 6,000.00	500.00
COMMUNITY ROOM/CHAMBER - EXP	\$ 10,000.00	\$ 13,000.00	\$ 10,000.00	\$ 10,000.00	\$ 2,785.20	\$ 10,000.00	-
FIRE DEPT - EXP	\$ 9,945.00	\$ 6,945.00	\$ 7,396.00	\$ 1,200.00	\$ 3,024.73	\$ 3,700.00	2,500.00
POLICE DEPT - EXP	\$ 887,465.24	\$ 843,152.52	\$ 885,893.13	\$ 1,146,048.00	\$ 765,521.37	\$ 990,649.80	(155,398.20)
STREETS - EXP	\$ 452,929.89	\$ 644,286.00	\$ 713,679.03	\$ 740,000.00	\$ 311,504.20	\$ 771,708.88	31,708.88
PARK - EXP	\$ 88,579.64	\$ 86,719.64	\$ 193,750.00	\$ 236,450.00	\$ 199,693.88	\$ 261,250.00	24,800.00
TOTAL	\$ 2,892,606.84	\$ 3,155,671.51	\$ 3,204,146.75	\$ 3,724,236.00	\$ 2,272,690.40	\$ 3,668,227.12	(56,008.88)
UTILITY EXPENSE							-
UTILITY ADMIN - EXP	\$ 581,635.87	\$ 624,276.81	\$ 510,563.84	\$ 545,292.00	\$ 223,402.36	\$ 498,622.32	(46,669.68)
SANITATION - EXP	\$ 362,000.00	\$ 370,000.00	\$ 371,000.00	\$ 401,397.00	\$ 305,560.14	\$ 527,589.72	126,192.72
WASTE WATER/SEWER- EXP	\$ 640,867.91	\$ 628,762.73	\$ 629,107.12	\$ 674,871.00	\$ 379,009.13	\$ 730,915.00	56,044.00
WATER DEPT - EXP	\$ 1,114,120.45	\$ 1,155,476.46	\$ 1,280,029.04	\$ 1,285,669.00	\$ 972,810.58	\$ 1,373,276.00	87,607.00
TOTAL	\$ 2,698,624.23	\$ 2,778,516.00	\$ 2,790,700.00	\$ 2,907,229.00	\$ 1,880,782.21	\$ 3,130,403.04	223,174.04
TOTAL EXPENSES	\$ 5,591,231.07	\$ 5,934,187.51	\$ 5,994,846.75	\$ 6,631,465.00	\$ 4,153,472.61	\$ 6,798,630.16	167,165.16
BUDGET DIFFERENCE	\$ 0.49						
	\$ -						
	\$ -						
	\$ -						

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>GENERAL ADMIN-REVENUE</b>						
10-41225-00	100-41225-110	Current Tax to Debt Reduction	(442,713.00)	(353,996.00)	(360,000.00)	(641,275.74)	(576,399.71)	\$ 216,399.71
10-41450-00	100-41450-110	Current Tax*	(672,297.51)	(1,415,936.00)	(1,697,517.00)	(1,260,438.63)	(1,288,108.00)	\$ (409,409.00)
10-41675-00	100-41675-110	Delinquent Tax	(10,000.00)	(25,000.00)	(20,000.00)	(23,956.59)	(25,000.00)	\$ 5,000.00
10-41900-00	100-41900-110	Penalty & Interest on Tax	(8,000.00)	(12,000.00)	(10,000.00)	(7,981.36)	(10,000.00)	\$ -
10-42115-00	100-42115-110	Sales Tax - Private Club	(10,000.00)	(10,000.00)	(10,000.00)	(7,737.70)	(12,000.00)	\$ 2,000.00
10-42345-00	100-42345-110	Hotel/Motel Tax	(40,000.00)	(20,000.00)	(30,000.00)	(31,124.16)	(30,000.00)	\$ -
10-42460-00	100-42460-110	Sales Tax (M & O)	(550,000.00)	(550,000.00)	(700,000.00)	(749,516.68)	(800,000.00)	\$ 100,000.00
10-42575-00	100-42575-110	Franchise Tax	(160,000.00)	(160,000.00)	(160,000.00)	(43,608.00)	(160,000.00)	\$ -
10-42805-00	100-42805-110	Sales Tax To EDC	(275,000.00)	(275,000.00)	(350,000.00)	(374,758.35)	(400,000.00)	\$ 50,000.00
10-43560-00	100-43560-110	Late Fee Penalties	(1,800.00)	(1,800.00)	(1,800.00)	(157.42)	(500.00)	\$ (1,300.00)
10-43640-00	100-43640-110	Vendor Permits	(3,000.00)	(3,000.00)	(3,000.00)	(14,715.00)	(8,000.00)	\$ 5,000.00
10-43720-00	100-43720-110	Building Permits	(15,000.00)	(15,000.00)	(15,000.00)	(24,333.06)	(20,000.00)	\$ 5,000.00
10-43800-00	100-43800-110	Garage Sale Permits	(500.00)	(500.00)	(500.00)	(310.00)	(500.00)	\$ -
10-44045-00	100-44045-110	City Retained Fines	(75,000.00)	(75,000.00)	(75,000.00)	(50,347.77)	(60,000.00)	\$ (15,000.00)
10-44135-00	100-44135-110	State Fees Collected	(40,000.00)	(40,000.00)	(40,000.00)	(24,799.23)	(30,000.00)	\$ (10,000.00)
10-44945-00	100-44945-110	Collection Agency Fees	(10,000.00)	(10,000.00)	(7,000.00)	(7,669.38)	(7,000.00)	\$ -
10-45450-00	100-45450-110	VOL FIRE DEPT SRA LOT	(1,200.00)	(1,200.00)	(1,200.00)	(1,200.00)	(1,200.00)	\$ -
10-45475-00	100-45475-110	ESD #4 - Bldg Lease	(25,200.00)	(25,200.00)	-	(1,803.64)	0.00	\$ -
10-45510-00	100-45510-110	EMS Building Rent	(24,000.00)	(24,000.00)	(24,000.00)	(18,000.00)	(24,000.00)	\$ -
10-45525-00	100-45525-110	Fees for Copies/Open Records	(15.00)	(15.00)	(15.00)	-	(15.00)	\$ -
10-45550-00	100-45550-110	Police Reports	(500.00)	(500.00)	(500.00)	(150.39)	(300.00)	\$ (200.00)
10-45575-00	100-45575-110	Airport Grants	(50,000.00)	(50,000.00)	(50,000.00)	(26,813.31)	(50,000.00)	\$ -
10-45600-00	100-45600-110	I.S.D. Park Reimbursement	(8,000.00)	(8,000.00)	(8,000.00)	-	(8,000.00)	\$ -
10-45610-00	100-45610-110	EMS - Utilities Reimbursement	(5,500.00)	(5,500.00)	(5,500.00)	(2,013.87)	(4,500.00)	\$ (1,000.00)
10-45620-00	100-45620-110	Rebates-Refunds-Auction	(5,000.00)	(5,000.00)	(5,000.00)	(1,819.46)	(2,500.00)	\$ (2,500.00)
10-45650-00	100-45650-110	Community Room Rentals	(7,200.00)	(7,200.00)	(7,200.00)	(5,400.00)	(7,200.00)	\$ -
10-46300-00	100-46300-110	Interest on Checking Accts	(8,000.00)	(4,000.00)	(4,000.00)	(6,286.08)	(4,000.00)	\$ -
10-47230-00	100-47230-110	I.S.D. Payment of School Offic	-	-	-	-	-	\$ -
10-47345-00	100-47345-110	EDC Payroll/Insurance Reimb	-	(65,000.00)	(87,704.00)	(48,948.85)	(87,704.00)	\$ -
10-47460-00	100-47460-110	EDC Reimb for Utilities/TML P/L	(9,200.00)	(8,000.00)	(5,000.00)	(3,755.80)	(5,000.00)	\$ -
10-47465-00	100-47465-110	EDC Credit Card/Gas Reimbursement	(10,000.00)	(10,000.00)	(12,000.00)	(12,068.47)	(12,000.00)	\$ -
10-48540-00	100-48540-110	Parks - Rental or Donations	(100.00)	(100.00)	(100.00)	(60.00)	(100.00)	\$ -
10-49180-00	100-49180-110	General Fund Outage	-	-	-	-	-	\$ -
Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023		BUDGET BALANCE
		<b>GENERAL ADMIN-REVENUE</b>						
	100-49270-110	Grant Reimbursements	-	-	(10,000.00)		(10,000.00)	\$ -
10-49300-00	100-49300-110	Insurance Reimbursement	(10,000.00)	(10,000.00)	(10,000.00)		(10,000.00)	\$ -
10-49330-00	100-49330-110	Other Income	(10,000.00)	(10,000.00)	(10,000.00)	(27,846.87)	(10,000.00)	\$ -
10-49420-00	100-49420-110	L.E.O.S.E.	(1,200.00)	(1,200.00)	(1,200.00)		(1,200.00)	\$ -
10-49480-00	100-49480-110	Scholarship Sanitation Solutions	(500.00)	(500.00)	(500.00)	(500.00)	(500.00)	\$ -
10-49630-00	100-49630-110	SANE Reimbursement	(1,500.00)	(1,500.00)	(2,500.00)		(2,500.00)	\$ -
10-56350-00	100-56350-110	Sell of Properties	(200,000.00)					\$ -
10-56320-00	100-56320-110	Excavator from streets	-					\$ -
		<b>TOTALS</b>	<b>(2,690,425.51)</b>	<b>(3,204,147.00)</b>	<b>(3,724,236.00)</b>	<b>(3,419,395.81)</b>	<b>(3,668,226.71)</b>	<b>\$ (56,009.29)</b>

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>GENERAL ADMIN-EXP</b>						
10-50850-20	100-50850-200	2015-GO Rfdg (prin)	234,000.00	240,500.00	287,035.00		256,750.00	30,285.00
10-50860-20	100-50860-200	2015 - GO Rfdg (int)	93,307.50	86,287.50	79,073.00	39,536.25	83,152.00	(4,079.00)
10-51035-20	100-51035-200	Payroll - Salaries	187,220.16	181,159.40	197,492.00	157,061.95	197,492.00	0.00
10-51070-20	100-51070-200	Overtime Pay	2,000.00	2,000.00	2,000.00	3,243.28	4,000.00	(2,000.00)
10-51140-20	100-51140-200	Contract Labor	2,000.00	2,000.00	2,000.00		2,000.00	0.00
10-51245-20	100-51245-200	TMRS-Expense	19,702.01	20,380.43	21,507.00	17,500.98	21,507.00	0.00
10-51280-20	100-51280-200	SS & Med (City Expense)	12,751.30	13,858.69	15,108.00	12,147.67	15,108.00	0.00
10-51315-20	100-51315-200	Unemployment (City Expense)	648.00	762.80	197.00	28.61	197.00	0.00
10-51350-20	100-51350-200	Company Health Expense	25,036.07	34,602.75	36,333.00	34,400.07	39,239.64	(2,906.64)
10-51455-20	100-51455-200	Employee Orientation Expense	180.00	200.00	200.00	255.00	500.00	(300.00)
10-52240-20	100-52240-200	Office Supplies	9,000.00	9,000.00	9,500.00	6,038.03	9,500.00	0.00
10-52320-20	100-52320-200	Postage/Box Rent	1,200.00	1,200.00	1,500.00	715.06	1,700.00	(200.00)
10-52360-20	100-52360-200	Fuel	500.00	500.00	1,000.00	275.04	1,000.00	0.00
10-53075-20	100-53075-200	Permit Fees	14,250.00	15,000.00	15,000.00	12,392.50	15,000.00	0.00
10-53090-20	100-53090-200	Demolition of Substandard	5,000.00	20,000.00	20,000.00	2,410.40	20,000.00	0.00
10-53110-20	100-53110-200	Codification Expense	2,500.00	2,500.00	2,500.00	1,200.00	2,500.00	0.00
10-53115-20	100-53115-200	Ins. TML (P/L)	7,000.00	7,840.00	4,000.00	2,175.78	4,000.00	0.00
10-53120-20	100-53120-200	Website Maintenance	150.00	150.00	150.00	375.00	300.00	(150.00)
10-53125-20	100-53125-200	Fidelity Bond Fees	901.00	601.00	551.00	601.00	601.00	(50.00)
10-53130-20	100-53130-200	Employee Events/Awards	5,250.00	7,000.00	8,500.00	6,704.24	8,500.00	0.00
10-53140-20	100-53140-200	Tourism Expense	20,000.00	20,000.00	30,000.00	5,557.53	30,000.00	0.00
10-53170-20	100-53170-200	Legal (Outside/Other)	500.00	500.00	0.00		0.00	0.00
10-53180-20	100-53180-200	Legal (City Attorney)	13,000.00	13,500.00	15,000.00	7,436.09	15,000.00	0.00
10-53190-20	100-53190-200	Dues & Subscriptions	5,000.00	6,000.00	7,000.00	6,393.92	7,750.00	(750.00)
10-53200-20	100-53200-200	Elections/Council Expense	3,500.00	3,500.00	3,500.00	4,539.00	4,000.00	(500.00)
	100-53210-200	Filing Fees					200.00	
10-53220-20	100-53220-200	Printing & Publications	500.00	500.00	500.00	1,447.10	1,000.00	(500.00)
10-53230-20	100-53230-200	Ins TML (W/C)	700.00	742.75	896.00	291.28	896.00	0.00
10-53240-20	100-53240-200	Travel/Training	5,000.00	6,500.00	9,500.00	6,431.66	9,500.00	0.00
10-53250-20	100-53250-200	Tax Appraisal District		30,000.00	35,000.00	31,264.44	42,000.00	(7,000.00)
10-53260-20	100-53260-200	Audit	21,000.00	25,000.00	20,000.00		20,000.00	0.00
10-53280-20	100-53280-200	WP Historical Society Pmt	3,000.00	3,000.00	3,000.00	2,250.00	3,000.00	0.00
10-53290-20	100-53290-200	ETCOG 911 Database Mntc	2,245.60	2,500.00	2,500.00	2,186.80	2,300.00	200.00
10-53300-20	100-53300-200	ADA Compliance	1,500.00	1,500.00	1,500.00		1,500.00	0.00
10-53310-20	100-53310-200	Budget Maint/Excess Copy	560.00	560.00	1,000.00	467.36	1,000.00	0.00

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>GENERAL ADMIN-EXP</b>						0.00
10-53330-20	100-53330-200	Cell Phones/DSL Internet	1,200.00	1,400.00	1,400.00	285.38	1,400.00	0.00
10-53335-20	100-53335-200	Internet Services	1,200.00	1,365.00	1,365.00	1,019.79	1,365.00	0.00
10-53340-20	100-53340-200	Scholarship Payments	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00
10-53370-20	100-53370-200	Copier Lease	800.00	800.00	800.00	895.08	1,700.00	(900.00)
10-54270-20	100-54270-200	Building Maintenance	1,074.88	2,500.00	2,500.00	358.99	2,500.00	0.00
10-54300-20	100-54300-200	Computer Expense	1,500.00	500.00	16,000.00	956.24	1,000.00	15,000.00
10-54305-20	100-54305-200	STW-Annual Maintenance	9,875.00	12,661.25	14,000.00	29,183.84	28,000.00	(14,000.00)
10-54360-20	100-54360-200	Computer Maintenance	7,500.00	7,500.00	8,500.00	6,889.17	9,500.00	(1,000.00)
10-55390-20	100-55390-200	Utilities	2,000.00	2,000.00	2,000.00	947.04	2,000.00	0.00
10-55520-20	100-55520-200	Phones	1,800.00	1,800.00	1,800.00	973.76	1,400.00	400.00
10-55540-20	100-55540-200	Phone Stipend	480.00	480.00	480.00	432.00	480.00	0.00
10-57090-20	100-57090-200	EDC Sales Tax Allocation	275,000.00	275,000.00	350,000.00	374,758.35	400,000.00	(50,000.00)
10-57450-20	100-57450-200	Contingency	2,500.00	2,500.00	10,000.00		10,000.00	0.00
10-57460-20	100-57460-200	TML Crime Coverage	1,200.00	-	0.00			0.00
10-57630-20	100-57630-200	Grant Match/Deductible	5,000.00	5,000.00	10,000.00		10,000.00	0.00
10-57650-20	100-57650-200	518 Houston Building Loan (prin)	20,800.00	20,800.00	11,088.00	6,932.53	12,155.00	(1,067.00)
10-57655-20	100-57655-200	518 Houston Building Loan (int)		-	7,229.00	8,011.43	7,771.00	(542.00)
		<b>TOTALS</b>	<b>1,032,031.52</b>	<b>1,094,651.58</b>	<b>1,271,204.00</b>	<b>797,969.64</b>	<b>1,311,463.64</b>	<b>(40,059.64)</b>

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>EMS FACILITY</b>						
10-50040-25	100-50040-250	2014- EMS Tax Note (prin)	62,000.00	-				0.00
10-50045-25	100-50010-250	2014- EMS Tax Note (int)	2,500.00	-				0.00
10-50050-25	100-50050-250	EMS Facility Note -CNB	28,400.00	5,000.00			0.00	0.00
10-54270-25	100-54270-250	Building Maintenance	1,000.00	2,000.00	2,000.00	475.00	2,000.00	0.00
10-55390-25	100-55390-250	Utilities	4,500.00	4,500.00	4,500.00	2,548.07	4,500.00	0.00
		<b>TOTALS</b>	<b>98,400.00</b>	<b>11,500.00</b>	<b>6,500.00</b>	<b>3,023.07</b>	<b>6,500.00</b>	<b>0.00</b>

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>EDC-EXP</b>						
10-51035-30	100-51035-300	Payroll - Salaries	48,793.50	57,016.00	73,397.00	41,988.94	73,397.00	0.00
10-51245-30	100-51245-300	TMRS-Expense	4,028.92	4,726.80	4,974.00	3,655.73	4,974.00	0.00
10-51280-30	100-51280-300	SS & Med (City Expense)	3,581.45	4,361.72	4,640.00	3,216.39	4,640.00	0.00
10-51315-30	100-51315-300	Unemployment (City Expense)	324.00	346.00	346.00	9.10	346.00	0.00
10-51350-30	100-51350-300	Company Health Expense	3,889.58	3,897.83	3,898.00	2,853.57	4,209.84	(311.84)
10-52360-30	100-52360-300	Fuel	500.00	500.00	500.00	562.73	500.00	0.00
10-52365-30	100-52365-300	EDC Credit Card Expense	9,500.00	9,500.00	12,000.00	11,329.94	12,000.00	0.00
10-53230-30	100-53230-300	Ins TML (p/l & w/c)	2,200.00	2,200.00	450.00	191.75	450.00	0.00
10-55390-30	100-55390-300	Utilities	7,000.00	5,000.00	5,000.00	2,938.94	5,000.00	0.00
10-59000-30	100-59000-300	Grant Funds Exp	50,000.00	50,000.00	50,000.00	26,813.31	50,000.00	0.00
		<b>TOTALS</b>	<b>129,817.45</b>	<b>137,548.35</b>	<b>155,205.00</b>	<b>93,560.40</b>	<b>155,516.84</b>	<b>(311.84)</b>

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>AIRPORT</b>						
10-53115-31	100-53115-310	Ins. ( TML P/L)	5,000.00	5,500.00	5,500.00	5,351.55	6,000.00	(500.00)
		<b>TOTALS</b>	5,000.00	5,500.00	5,500.00	5,351.55	6,000.00	(500.00)

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>MUNICIPAL COURT - EXP</b>						
10-51035-50	100-51035-500	Payroll - Salaries	34,071.17	37,918.40	40,487.00	18,260.88	40,487.00	0.00
10-51070-50	100-51070-500	Overtime Pay	250.00	250.00	250.00	238.09	250.00	0.00
10-51245-50	100-51245-500	TMRS-Expense	3,822.96	4,265.82	4,409.00	2,035.04	4,409.00	0.00
10-51280-50	100-51280-500	SS & Med (City Expense)	2,474.25	2,900.76	3,108.00	1,414.98	3,108.00	0.00
10-51315-50	100-51315-500	Unemployment (City Expense)	194.00	201.60	40.00	7.00	40.00	0.00
10-51350-50	100-51350-500	Company Health Expense	3,238.29	9,630.15	10,112.00	4,110.92	10,920.96	(808.96)
10-52240-50	100-52240-500	Office Supplies	2,000.00	2,000.00	2,000.00	1,836.43	2,000.00	0.00
10-52320-50	100-52320-500	Postage/Box Rent	500.00	750.00	950.00	683.66	1,000.00	(50.00)
10-53120-50	100-53120-500	Website Maint/Update Exp	100.00	100.00	100.00		100.00	0.00
10-53180-50	100-53180-500	City Prosecutor/ATTY	5,000.00	8,000.00	8,000.00	913.75	5,000.00	3,000.00
10-53190-50	100-53190-500	Dues & Subscriptions	200.00	200.00	400.00	357.17	250.00	150.00
10-53220-50	100-53220-500	Printing & Publications	100.00	100.00	150.00		100.00	50.00
10-53230-50	100-53230-500	Ins.(TML WC)	100.00	155.47	183.00	95.84	183.00	0.00
10-53240-50	100-53240-500	Travel/Training	1,200.00	155.47	3,000.00	1,935.73	1,800.00	1,200.00
10-53260-50	100-53260-500	Audit	2,500.00	2,500.00	2,500.00		2,500.00	0.00
10-53335-50	100-53335-500	Internet Services	1,200.00	1,200.00	1,200.00	1,019.88	1,400.00	(200.00)
10-53350-50	100-53350-500	Collection Agency Fees - MC	10,000.00	10,000.00	10,000.00	7,872.29	7,000.00	3,000.00
10-53370-50	100-53370-500	Copier Lease	800.00	800.00	800.00	895.05	1,700.00	(900.00)
10-53410-50	100-53410-500	State Fees	40,000.00	40,000.00	40,000.00	13,842.31	30,000.00	10,000.00
10-53420-50	100-53420-500	Jury Expenses	150.00	150.00	150.00		150.00	0.00
10-54305-50	100-54305-500	STW - Annual Maint	9,375.00	12,661.00	14,000.00	26,501.10	28,000.00	(14,000.00)
10-54360-50	100-54360-500	Computer Maintenance	6,500.00	6,500.00	6,700.00	6,390.15	8,000.00	(1,300.00)
10-55390-50	100-55390-500	Utilities	2,000.00	2,000.00	1,800.00	947.05	1,400.00	400.00
10-55520-50	100-55520-500	Phones	550.00	550.00	550.00	167.04	400.00	150.00
10-55540-50	100-55540-500	Phone Stipend	240.00	240.00	240.00	132.00	240.00	0.00
10-57450-50	100-57450-500	Contingency	1,000.00	1,000.00	1,000.00	600.00	1,000.00	0.00
		<b>TOTALS</b>	<b>127,565.67</b>	<b>144,228.67</b>	<b>152,129.00</b>	<b>90,256.36</b>	<b>151,437.96</b>	<b>691.04</b>

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>COMMUNITY ROOM/CHAMBER - EXP</b>						
10-54270-51	100-54270-510	Building Maintenance	3,000.00	5,000.00	5,000.00		5,000.00	0.00
10-55390-51	100-55390-510	Utilities	5,000.00	5,000.00	5,000.00	2,785.20	5,000.00	0.00
		<b>TOTALS</b>	<b>8,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>2,785.20</b>	<b>10,000.00</b>	<b>0.00</b>

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>FIRE DEPT - EXP</b>						
10-50325-60	100-50325-600	TCFP Loan (35,000)	2,245.00	2,196.00	0.00			0.00
10-54270-60	100-54270-600	Building Maintenance	1,000.00	1,000.00	0.00		1,000.00	(1,000.00)
10-55260-60	100-55260-600	FIRE DEPT - Utilities (Lot)	1,200.00	1,200.00	1,200.00	3,024.73	1,200.00	0.00
10-55390-60	100-55390-600	Utilities	2,500.00	3,000.00	0.00		1,500.00	(1,500.00)
		<b>TOTALS</b>	<b>6,945.00</b>	<b>7,396.00</b>	<b>1,200.00</b>	<b>3,024.73</b>	<b>3,700.00</b>	<b>(2,500.00)</b>

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>POLICE DEPT - EXP</b>						
10-50450-70	100-50450-700	PD - Service Weapons/Taser program	2,000.00	3,000.00	5,000.00		5,000.00	0.00
10-50855-70	100-50810-700	2020-Police Cruiser & Equip	-	-	0.00			0.00
10-51035-70	100-51035-700	*Payroll - Salaries	452,834.04	466,915.24	456,182.00	322,016.97	456,182.00	0.00
10-51070-70	100-51070-700	Overtime Pay	5,000.00	10,000.00	8,000.00	4,383.56	8,000.00	0.00
10-51245-70	100-51245-700	TMRS-Expense	52,274.98	52,527.96	49,678.00	35,938.82	49,678.00	0.00
10-51280-70	100-51280-700	SS & Med (City Expense)	33,985.79	35,719.02	34,898.00	24,658.70	34,898.00	0.00
10-51315-70	100-51315-700	Unemployment (City Expense)	1,984.50	2,583.00	456.00	87.83	456.00	0.00
10-51350-70	100-51350-700	Company Health Expense	83,284.52	109,295.62	114,760.00	105,395.21	123,940.80	(9,180.80)
10-51420-70	100-51420-700	Uniforms Purchase	4,000.00	7,000.00	7,000.00	512.73	27,000.00	(20,000.00)
10-51455-70	100-51455-700	Employee Orientation Expense	500.00	500.00	500.00	292.90	500.00	0.00
10-52240-70	100-52240-700	Office Supplies	2,500.00	2,500.00	2,500.00	485.52	2,500.00	0.00
10-52320-70	100-52320-700	Postage/Box Rent	1,000.00	1,000.00	1,500.00	699.36	1,500.00	0.00
10-52360-70	100-52360-700	Fuel	16,000.00	25,000.00	40,000.00	25,050.04	40,000.00	0.00
10-52400-70	100-52400-700	Tires	5,000.00	4,000.00	2,000.00	12.00	2,000.00	0.00
10-52480-70	100-52470-700	Emergency Field Supplies	500.00	500.00	500.00		500.00	0.00
10-53115-70	100-53115-700	Ins.(TML P/L)	13,000.00	14,560.00	16,000.00	11,604.16	16,000.00	0.00
10-53120-70	100-53120-700	Website Maint/Update Exp	100.00	100.00	100.00		100.00	0.00
10-53160-70	100-53160-700	Donation - Expense/Reimb Misc.	-	-	0.00		0.00	0.00
10-53180-70	100-53180-700	Legal (City Atty)	7,500.00	7,500.00	10,000.00	1,010.50	7,500.00	2,500.00
10-53190-70	100-53190-700	Dues & Subscriptions	7,700.00	7,700.00	9,000.00	3,105.12	9,000.00	0.00
10-53220-70	100-53220-700	Printing & Publications	250.00	250.00	250.00		250.00	0.00
10-53230-70	100-53230-700	Ins.(TML WC)	11,800.00	20,731.04	20,255.00	11,451.01	20,255.00	0.00
10-53240-70	100-53240-700	Travel/Training	2,000.00	5,000.00	8,000.00	1,564.93	8,000.00	0.00
10-53260-70	100-53260-700	Audit	2,500.00	2,500.00	2,500.00		2,500.00	0.00
10-53310-70	100-53310-700	Budget Maint/Excess Copy	1,500.00	1,500.00	1,500.00	546.09	1,500.00	0.00
10-53320-70	100-53320-700	Veh. Maint./Veh supplies	13,500.00	13,500.00	80,000.00	66,420.03	83,000.00	(3,000.00)
10-53330-70	100-53330-700	Cell Phones/DSL	5,700.00	9,800.00	9,800.00	2,774.65	3,000.00	6,800.00
10-53335-70	100-53335-700	Internet Services	3,000.00	3,000.00	3,000.00	1,079.55	2,000.00	1,000.00
10-53370-70	100-53370-700	Copier Lease	800.00	800.00	800.00	895.08	1,700.00	(900.00)
10-53380-70	100-53380-700	Prisoner Expense	250.00	250.00	250.00	144.32	250.00	0.00
10-53390-70	100-53390-700	Code Enforcement-MOWING	500.00	-			0.00	0.00

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>POLICE DEPT - EXP</b>						0.00
10-53400-70	100-53400-700	SANE Expe	1,500.00	1,500.00	2,500.00	541.98	2,500.00	0.00
10-53470-70	100-53470-700	Drug Money Advance	150.00	150.00	150.00		150.00	0.00
10-53500-70	100-53500-700	Uniform Cleaning/jail blankets	350.00	350.00	350.00	64.80	350.00	0.00
10-54270-70	100-54270-700	Building Maintenance	3,000.00	3,000.00	3,000.00	358.12	3,000.00	0.00
10-54300-70	100-54300-700	Computer Expense	10,000.00	4,000.00	3,000.00	80.00	16,200.00	(13,200.00)
10-54305-70	100-54305-700	STW - Annual Maint	9,375.00	12,661.25	14,000.00	27,740.70	28,000.00	(14,000.00)
10-54330-70	100-54330-700	Radio Equip/Service	2,000.00	2,000.00	80,379.00	21,068.92	2,000.00	78,379.00
10-54360-70	100-54360-700	Computer Maintenance	7,500.00	7,500.00	8,500.00	8,227.12	8,500.00	0.00
10-54460-70	100-54460-700	PD Equipment & Supplies	7,000.00	7,000.00	8,500.00	3,497.33	8,500.00	0.00
10-54465-70	100-54465-700	K-9 Expense	2,000.00	2,000.00	2,000.00	1,326.59	2,000.00	0.00
10-55390-70	100-55390-700	Utilities	6,000.00	6,000.00	6,000.00	3,479.86	6,000.00	0.00
10-55520-70	100-55520-700	Phones	2,000.00	2,000.00	3,000.00	1,638.00	3,000.00	0.00
10-55540-70	100-55540-700	Phone Stipend	240.00	-	240.00	180.00	240.00	0.00
10-57450-70	100-57450-700	Contingency	3,000.00	30,000.00	30,000.00	5,010.25	3,000.00	27,000.00
	100-59550-700	Camera Server Upgrade			100,000.00	72,178.62	0.00	100,000.00
		<b>TOTALS</b>	<b>785,078.83</b>	<b>885,893.13</b>	<b>1,146,048.00</b>	<b>765,521.37</b>	<b>990,649.80</b>	<b>155,398.20</b>

Old Account	New Account	Description	2020 - 2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>STREETS - EXP</b>						
10-51035-80	100-51035-801	Payroll - Salaries	189,936.69	182,962.00	188,240.00	119,955.32	188,240.00	0.00
10-51070-80	100-51070-801	Overtime Pay	2,500.00	3,000.00	5,000.00	756.66	5,000.00	0.00
10-51140-80	100-51140-801	Contract Labor	4,000.00	5,000.00	5,000.00	10,135.00	50,000.00	(45,000.00)
10-51245-80	100-51245-801	TMRS-Expense	21,556.92	20,583.23	20,500.00	13,101.70	20,500.00	0.00
10-51280-80	100-51280-801	SS & Med (City Expense)	13,951.82	13,996.59	14,400.00	9,277.01	14,400.00	0.00
10-51315-80	100-51315-801	Unemployment (City Expense)	850.50	1,323.00	189.00	74.66	189.00	0.00
10-51350-80	100-51350-801	Company Health Expense	48,391.80	56,058.18	58,861.00	27,282.33	63,569.88	(4,708.88)
10-51385-80	100-51385-801	Uniform Allowance	-	-	0.00			0.00
10-52240-80	100-52240-801	Office Supplies	500.00	500.00	500.00	1,107.90	1,500.00	(1,000.00)
10-52360-80	100-52360-801	Fuel	7,000.00	7,500.00	10,000.00	4,844.61	8,500.00	1,500.00
10-52400-80	100-52400-801	Tires	1,500.00	1,500.00	2,000.00	201.10	4,000.00	(2,000.00)
10-52480-80	100-52470-801	Materials/Supplies	45,000.00	209,564.33	200,266.00	31,970.88	143,966.00	56,300.00
10-52560-80	100-52560-801	Culverts	1,000.00	2,000.00	2,000.00	13.18	2,000.00	0.00
10-52600-80	100-52600-801	Animal Supplies	750.00	750.00	750.00		750.00	0.00
10-52640-80	100-52640-801	Small Tools	1,500.00	1,500.00	1,500.00	970.36	1,500.00	0.00
10-53115-80	100-53115-801	Ins.(TML P/L)	6,300.00	6,300.00	6,500.00	5,439.44	6,500.00	0.00
10-53230-80	100-53230-801	Ins.(TML WC)	5,200.00	13,941.70	14,344.00	8,302.63	14,344.00	0.00
	100-53240-801	Travel/Training			1,000.00	367.51	1,000.00	0.00
10-53320-80	100-53320-801	Veh. Maint./Veh supplies	3,000.00	3,000.00	20,000.00	12,302.62	57,000.00	(37,000.00)
10-53330-80	100-53330-801	Cell Phones/DSL	750.00	750.00	750.00	982.94	600.00	150.00
10-53335-80	100-53335-801	Internet Services	850.00	850.00	850.00	450.00	800.00	50.00
10-53460-80	100-53460-801	Equipment Rental	500.00	500.00	750.00	100.00	750.00	0.00
10-54170-80	100-54171-801	Painting Down Town Streets	4,250.00	10,000.00	12,000.00	800.00	10,000.00	2,000.00
10-54270-80	100-54270-801	Building Maintenance	1,500.00	1,500.00	1,500.00	3,895.00	1,500.00	0.00
10-54300-80	100-54300-801	Computer Expense	400.00	400.00	400.00		400.00	0.00
10-54360-80	100-54360-801	Computer Maintenance	7,500.00	7,500.00	8,000.00		8,000.00	0.00
10-54570-80	100-54570-801	Signs and Signals	3,000.00	3,000.00	5,000.00	6,027.12	5,000.00	0.00
10-54600-80	100-54600-801	Equipment Parts & Maintenance	3,500.00	4,000.00	4,000.00	4,446.87	4,000.00	0.00
10-55390-80	100-55390-801	Utilities	70,000.00	70,000.00	70,000.00	1,191.28	70,000.00	0.00
10-55540-80	100-55540-801	Phone Stipend	1,200.00	1,200.00	1,200.00	46,410.13	1,200.00	0.00
10-56225-80	100-56225-801	Animal Shelter	7,000.00	8,000.00	8,000.00	580.00	10,000.00	(2,000.00)
10-56320-80	100-56320-801	Equipment Purchase	-	1,500.00	1,500.00	517.95	1,500.00	0.00
	100-53545-801	CDBG Grant Match for Sidewalks	-	75,000.00	75,000.00		75,000.00	0.00
		<b>TOTALS</b>	<b>453,387.73</b>	<b>713,679.03</b>	<b>740,000.00</b>	<b>311,504.20</b>	<b>771,708.88</b>	<b>(31,708.88)</b>

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>PARK - EXP</b>						
10-50860-81	100-50860-810	Government Capital 2017- prin	20,438.04	-	0.00			0.00
10-50865-81	100-50865-810	Government Capital 2017- int	1,561.60	-	0.00			0.00
10-50870-81	100-50870-810	Mower Replacement/equip purchase	-	-	0.00			0.00
10-51035-81	100-51035-810	Payroll - Salaries	13,440.00	-	0.00		0.00	0.00
10-51070-81	100-51070-810	Overtime Pay	500.00	-	0.00			0.00
10-51140-81	100-51140-810	Contract Labor	5,000.00	63,500.00	105,000.00	81,231.44	105,000.00	0.00
10-51280-81	100-51280-810	SS & Med (City Expense)	918.00	-	0.00			0.00
10-51315-81	100-51315-810	Unemployment (City Expense)	162.00	-	0.00			0.00
10-52360-81	100-52360-810	Fuel	4,000.00	1,000.00	1,000.00	331.08	1,000.00	0.00
10-52400-81	100-52400-810	Tires	1,500.00	500.00	750.00	38.10	750.00	0.00
10-52480-81	100-52470-810	Materials/Supplies	2,500.00	3,000.00	3,000.00	4,067.60	3,000.00	0.00
10-52640-81	100-52640-810	Lester House Maintenance	-	-	0.00			0.00
10-52650-81	100-52650-810	Lester Playground Maintenance	1,000.00	1,500.00	1,500.00	787.53	1,500.00	0.00
10-53320-81	100-53320-810	Veh. Maint./Veh supplies	750.00	750.00	1,200.00	135.00	23,000.00	(21,800.00)
10-54240-81	100-54240-810	<b>South Park</b>	250.00	1,000.00	1,000.00	87,467.00	1,000.00	0.00
10-54270-81	100-54270-810	Building Maintenance	1,500.00	-	0.00			0.00
10-54600-81	100-54600-810	Equipment Parts & Maintenance	6,200.00	500.00	1,000.00		2,000.00	(1,000.00)
10-54610-81	100-54610-810	Park Maint Tools	1,000.00	1,000.00	1,000.00	1,661.31	1,000.00	0.00
10-55390-81	100-55390-810	Utilities	25,000.00	31,000.00	31,000.00	437.03	33,000.00	(2,000.00)
	100-53525-810	Grant Match (Playground)		90,000.00	90,000.00	23,537.79	90,000.00	0.00
		<b>TOTALS</b>	<b>85,719.64</b>	<b>193,750.00</b>	<b>236,450.00</b>	<b>199,693.88</b>	<b>261,250.00</b>	<b>(24,800.00)</b>

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>UTILITIES - REVENUE</b>						
60-43240-00	600-43240-160	Sewer Plant Fees	(370,000.00)	(370,000.00)	\$ (370,000.00)	\$ (222,744.00)	\$ (370,000.00)	\$ -
60-43400-00	600-43400-160	Sewer Fees	(600,000.00)	(600,000.00)	\$ (625,200.00)	\$ (453,377.51)	\$ (625,200.00)	\$ -
60-43480-00	600-43480-160	Transfer Fees	(1,000.00)	(1,000.00)	\$ (1,000.00)	\$ (500.00)	\$ (1,000.00)	\$ -
60-43560-00	600-43560-160	Late Fee Penalties	(60,000.00)	(60,000.00)	\$ (60,000.00)	\$ (45,750.00)	\$ (60,000.00)	\$ -
60-45025-00	600-45025-160	Utility Charges NSF	(1,250.00)	(1,250.00)	\$ (1,250.00)	\$ (930.00)	\$ (1,250.00)	\$ -
60-45050-00	600-45050-160	Water Tower Rental Fees	(70,000.00)	(70,000.00)	\$ (70,000.00)	\$ (55,980.00)	\$ (70,000.00)	\$ -
60-45100-00	600-45100-160	Water Sales	(900,000.00)	(1,000,000.00)	\$ (1,045,029.00)	\$ (819,872.21)	\$ (1,100,000.00)	\$ 54,971.00
60-45150-00	600-45150-160	Re-Connect Fees	(25,000.00)	(25,000.00)	\$ (25,000.00)	\$ (22,001.74)	\$ (25,000.00)	\$ -
60-45175-00	600-45175-160	Water Tap Fees	(25,000.00)	(25,000.00)	\$ (25,000.00)	\$ (37,337.40)	\$ (30,000.00)	\$ 5,000.00
60-45200-00	600-45200-160	*Sanitation Fees	(420,000.00)	(500,000.00)	\$ (541,300.00)	\$ (394,953.42)	\$ (703,452.96)	\$ 162,152.96
60-45225-00	600-45225-160	Sewer Tap Fees	(5,000.00)	(5,000.00)	\$ (5,000.00)	\$ (6,500.00)	\$ (5,000.00)	\$ -
60-45250-00	600-45250-160	Water Supplies Sold	(500.00)	(500.00)	\$ (500.00)		\$ (500.00)	\$ -
60-45350-00	600-45350-160	Ambulance Fees from Water Bill	(110,000.00)	(110,000.00)	\$ (115,000.00)	\$ (101,337.00)	\$ (115,000.00)	\$ -
60-45620-00	600-45620-160	Rebates-Refunds-Auctions	(2,500.00)	(2,500.00)	\$ (2,500.00)		\$ (2,500.00)	\$ -
60-46150-00	600-46150-160	Interest Income	(450.00)	(450.00)	\$ (450.00)	\$ (2,662.91)	\$ (1,500.00)	\$ 1,050.00
60-49150-00	600-49150-160	Misc WR	-	-				\$ -
60-49270-00	600-49270-160	Grant Reimbursements	(10,000.00)	(10,000.00)	\$ (10,000.00)		\$ (10,000.00)	\$ -
60-49330-00	600-49330-160	Other Income	(10,000.00)	(10,000.00)	\$ (10,000.00)	\$ (156,162.24)	\$ (10,000.00)	\$ -
		<b>TOTALS</b>	<b>(2,610,700.00)</b>	<b>(2,790,700.00)</b>	<b>\$ (2,907,229.00)</b>	<b>\$ (2,320,108.43)</b>	<b>\$ (3,130,402.96)</b>	<b>\$ 223,173.96</b>

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		UTILITY ADMIN - EXP						
60-50475-40	600-50475-400	ETCOG - GIS Updates	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	0.00
60-50750-40	600-50750-400	2010 CO Bond (Prin)	150,000.00	-	0.00		0.00	0.00
60-50795-40	600-50795-400	2010 CO Bond (Int)	2,250.00	-	0.00		0.00	0.00
60-50850-40	600-50850-400	2015-GO Rfdg (prin)	126,000.00	126,000.00	154,289.00		138,250.00	16,039.00
60-50855-40	600-50855-400	2015 - GO Rfdg (int)	50,242.50	50,242.50	42,577.00	21,288.75	44,774.00	(2,197.00)
60-50860-40	600-50860-400	Government Capt 2017-prin	43,435.00	-	0.00		0.00	0.00
60-50865-40	600-50865-400	Government Capt 2017-int	3,325.00	-	0.00		0.00	0.00
60-51035-40	600-51035-400	Payroll - Salaries	58,315.82	58,864.00	61,256.00	38,906.92	61,256.00	0.00
60-51070-40	600-51070-400	Overtime Pay	500.00	500.00	500.00	37.48	1,000.00	(500.00)
60-51140-40	600-51140-400	Contract Labor	300.00	300.00	300.00		1,000.00	(700.00)
60-51245-40	600-51245-400	TMRS-Expense	6,586.56	6,622.20	6,671.00	4,122.74	6,671.00	0.00
60-51280-40	600-51280-400	SS & Med (City Expense)	4,262.87	4,503.10	4,686.00	2,948.56	4,686.00	0.00
60-51315-40	600-51315-400	Unemployment (City Expense)	292.00	504.00	61.00	17.85	61.00	0.00
60-51350-40	600-51350-400	Company Health Expense	16,512.10	18,313.45	19,229.00	19,175.75	20,767.32	(1,538.32)
60-51385-40	600-51385-400	Uniform Allowance	7,000.00	10,000.00	10,000.00	6,579.92	7,200.00	2,800.00
	600-51420-400	Uniform Purchases					6,400.00	(6,400.00)
60-52240-40	600-52240-400	Office Supplies	2,500.00	2,500.00	2,500.00	2,061.08	2,500.00	0.00
60-52320-40	600-52320-400	Postage/Box Rent	8,000.00	8,000.00	9,000.00	7,759.68	9,000.00	0.00
60-53010-40	600-53010-400	UB Rec Outage			0.00	11.93		0.00
60-53050-40	600-53050-400	Christus EMS	80,000.00	80,000.00	80,000.00	56,205.00	80,000.00	0.00
60-53100-40	600-53100-400	AMS Collection Fees-Water Bill	500.00	500.00	500.00	119.43	500.00	0.00
60-53115-40	600-53115-400	Ins.(TML P/L)	1,300.00	1,456.00	1,456.00	1,087.89		1,456.00
60-53120-40	600-53120-400	Website Maint/Update Exp	150.00	150.00	150.00		150.00	0.00
60-53125-40	600-53125-400	Fidelity Bonds	901.00	601.00	901.00	901.00	901.00	0.00
60-53130-40	600-53130-400	Employee Events / Awards	3,000.00	3,500.00	4,500.00	1,790.77	4,500.00	0.00
60-53150-40	600-53150-400	Employee Orientation Expense	500.00	250.00	500.00	510.00	500.00	0.00
60-53180-40	600-53180-400	Legal (City Atty)	1,000.00	1,000.00	1,500.00	3,046.55	2,000.00	(500.00)
60-53190-40	600-53190-400	Dues & Subscriptions	2,000.00	2,000.00	500.00	159.40	500.00	0.00
	600-53210-400	Filing Fees					200.00	
60-53220-40	600-53220-400	Printing & Publications	2,700.00	3,000.00	3,000.00	2,076.25	5,000.00	(2,000.00)
60-53230-40	600-53230-400	Ins.(TML WC)	200.00	241.34	276.00	195.74	276.00	0.00
60-53240-40	600-53240-400	Travel/Training	4,000.00	6,000.00	5,000.00	3,272.36	6,000.00	(1,000.00)
60-53260-40	600-53260-400	Audit	10,000.00	10,000.00	10,000.00		10,000.00	0.00
60-53335-40	600-53335-400	Internet Services	1,250.00	1,250.00	1,250.00	1,019.88	1,400.00	(150.00)
60-53370-40	600-53370-400	Copier Lease	800.00	800.00	800.00	895.05	1,670.00	(870.00)
60-54270-40	600-54270-400	Building Maintenance	1,000.00	1,000.00	1,000.00	1,431.80	1,000.00	0.00
60-54300-40	600-54300-400	Computer Expense	1,500.00	1,500.00	1,000.00	383.59	20,000.00	(19,000.00)
60-54305-40	600-54305-400	STW - Annual Maint	7,000.00	12,661.25	13,500.00	27,958.44	27,000.00	(13,500.00)

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>UTILITY ADMIN - EXP</b>						0.00
60-54330-40	600-54330-400	Radio Equip/Service	-	-	0.00		0.00	0.00
60-54360-40	600-54360-400	Computer Maintenance	7,500.00	7,500.00	8,000.00	6,889.15	8,000.00	0.00
60-55390-40	600-55390-400	Utilities	2,000.00	2,000.00	2,000.00	946.99	2,000.00	0.00
60-55520-40	600-55520-400	Phones	550.00	550.00	650.00	501.12	675.00	(25.00)
60-55540-40	600-55540-400	Phone Stipend	480.00	480.00	480.00	276.00	480.00	0.00
60-57450-40	600-57450-400	Contingency	3,648.96	75,000.00	10,000.00		10,000.00	0.00
60-57650-40	600-57650-400	518 Houston Building Loan (prin)	11,200.00	11,200.00	4,743.00	3,736.44	6,545.00	(1,802.00)
60-57655-40	600-57655-400	518 Houston Building Loan (ins)		-	5,942.00	4,313.85	4,185.00	1,757.00
	600-57630-400	Grant Match			75,000.00	1,200.00		75,000.00
		<b>TOTALS</b>	<b>624,276.81</b>	<b>510,563.84</b>	<b>545,292.00</b>	<b>223,402.36</b>	<b>498,622.32</b>	<b>46,869.68</b>

Old Account	New Account	Description	2020 -2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>SANITATION - EXP</b>						
60-53090-41	600-53041-410	*Sanitation Expense	368,000.00	368,000.00	398,397.00	297,060.14	586,210.80	(187,813.80)
60-53270-41	600-53241-410	Texas Trash Off	2,000.00	3,000.00	3,000.00	8,500.00	3,000.00	0.00
		<b>TOTALS</b>	<b>370,000.00</b>	<b>371,000.00</b>	<b>401,397.00</b>	<b>305,560.14</b>	<b>527,589.72</b>	<b>(187,813.80)</b>

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>WASTE WATER/SEWER- EXP</b>						
60-50505-42	600-50505-420	Sewer Line/Lift Station Upgrades	0.00	49,000.00	59,879.00		50,000.00	9,879.00
60-50900-42	600-50900-420	DOWN TOWN SEWER REPAIRS	25,000.00	25,000.00	25,000.00		0.00	25,000.00
60-51035-42	600-51035-420	Payroll - Salaries	131,576.45	142,880.40	179,400.00	78,037.10	179,400.00	0.00
60-51070-42	600-51070-420	Overtime Pay	7,500.00	7,500.00	7,500.00	6,339.12	7,500.00	0.00
60-51140-42	600-51140-420	Contract Labor	40,000.00	40,000.00	30,000.00	14,367.67	50,000.00	(20,000.00)
60-51245-42	600-51245-420	TMRS-Expense	14,644.56	16,074.05	19,537.00	8,843.83	20,000.00	(463.00)
60-51280-42	600-51280-420	SS & Med (City Expense)	9,478.08	10,930.35	13,989.00	6,610.98	13,989.00	0.00
60-51315-42	600-51315-420	Unemployment (City Expense)	688.50	1,071.00	179.00	31.34	1,779.00	(1,600.00)
60-51350-42	600-51350-420	Company Health Expense	41,220.26	43,807.70	40,000.00	27,747.73	43,200.00	(3,200.00)
60-52080-42	600-52080-420	Chemicals & Supplies	65,000.00	75,000.00	70,000.00	56,851.96	75,000.00	(5,000.00)
60-52240-42	600-52240-420	Office Supplies	500.00	500.00	500.00	713.47	2,000.00	(1,500.00)
60-52360-42	600-52360-420	Fuel	10,000.00	12,000.00	18,000.00	8,677.08	15,000.00	3,000.00
60-52400-42	600-52400-420	Tires	1,500.00	2,000.00	2,000.00	20.00	2,000.00	0.00
60-52480-42	600-52470-420	Materials/Supplies	15,000.00	20,000.00	20,000.00	18,220.43	25,000.00	(5,000.00)
60-52640-42	600-52640-420	Small Tools	5,000.00	5,000.00	5,000.00	1,428.54	5,000.00	0.00
60-53040-42	600-53042-420	Sewer Plant Operating Exp	20,000.00	20,000.00	25,000.00	41,184.01	30,000.00	(5,000.00)
60-53070-42	600-53070-420	Testing,Permits,Fees (SEWER)	15,000.00	15,000.00	15,000.00	14,646.63	15,000.00	0.00
60-53090-42	600-53041-420	Waste Management/pump srv	2,500.00	2,500.00	0.00	50.00	2,500.00	(2,500.00)
60-53115-42	600-53115-420	Ins.(TML P/L)	6,700.00	7,504.00	7,504.00	5,802.06	7,504.00	0.00
60-53190-42	600-53190-420	Dues & Subscriptions	1,250.00	1,750.00	1,750.00	15.00	1,750.00	0.00
60-53230-42	600-53230-420	Ins.(TML WC)	3,800.00	6,429.62	8,073.00	3,160.79	8,073.00	0.00
60-53320-42	600-53320-420	Veh. Maint./Veh supplies	5,000.00	7,500.00	20,000.00	15,567.61	30,000.00	(10,000.00)
	600-53330-420	Cell Phones/DSL Internet						0.00
60-53335-42	600-53335-420	Internet Services	700.00	700.00	700.00	450.00	700.00	0.00
60-53460-42	600-53460-420	Equipment Rental	1,000.00	1,000.00	1,000.00		1,000.00	0.00
60-54270-42	600-54270-420	Building Maintenance	1,000.00	1,000.00	1,000.00		3,000.00	(2,000.00)
60-54330-42	600-54330-420	Radio Equip/Service	0.00	0.00	0.00			0.00
60-54360-42	600-54360-420	Computer Maintenance	7,500.00	7,500.00	8,000.00	6,358.77	8,500.00	(500.00)
60-54600-42	600-54600-420	Equipment Parts & Maintenance	10,000.00	15,000.00	15,000.00	7,699.75	15,000.00	0.00
		Equipment Purchase					30,000.00	
60-55390-42	600-55390-420	Utilities	45,000.00	45,000.00	45,000.00	31,747.23	48,000.00	(3,000.00)
Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
		<b>WASTE WATER/SEWER- EXP</b>						
60-55520-42	600-55520-420	Phones	1,000.00	1,000.00	1,000.00	910.26	1,300.00	(300.00)
60-55540-42	600-55540-420	Phone Stipend	960.00	960.00	960.00	460.00	720.00	240.00
60-56045-42	600-56045-420	Lift stations	30,000.00	30,000.00	25,900.00	23,067.77	30,000.00	(4,100.00)
60-56135-42	600-56135-420	Manholes	2,500.00	2,500.00	0.00		0.00	0.00
60-56180-42	600-56180-420	Sewer Pipe	8,000.00	8,000.00	8,000.00		8,000.00	0.00
60-56380-42	600-56380-420	Sewer Collection System	5,000.00	5,000.00	0.00		0.00	0.00
		<b>TOTALS</b>	<b>534,017.85</b>	<b>629,107.12</b>	<b>674,871.00</b>	<b>379,009.13</b>	<b>730,915.00</b>	<b>(26,044.00)</b>

Old Account	New Account	Description	2020-2021 APPROVED	2021-2022 APPROVED	2022-2023 APPROVED	2022-2023 YTD AS OF 6-30-2023	2023-2024 PROPOSED	DIFFERENCE
<b>WATER DEPT - EXP</b>								
60-50480-43	600-50443-430	SLUDGE POND CLEAN OUT WATER TREATMEN	15,000.00	15,000.00	\$ 15,000.00		\$ 15,000.00	\$ -
60-51035-43	600-51035-430	Payroll - Salaries	171,447.34	188,328.40	\$ 197,559.00	\$ 165,849.08	\$ 197,559.00	\$ -
60-51070-43	600-51070-430	Overtime Pay	4,000.00	5,000.00	\$ 5,000.00	\$ 9,445.34	\$ 10,000.00	\$ (5,000.00)
60-51140-43	600-51140-430	Contract Labor	30,000.00	30,000.00	\$ 30,000.00	\$ 24,430.38	\$ 30,000.00	\$ -
60-51245-43	600-51245-430	TMRS-Expense	19,480.23	21,186.95	\$ 21,514.00	\$ 19,184.21	\$ 21,514.00	\$ -
60-51280-43	600-51280-430	SS & Med (City Expense)	12,607.76	14,407.12	\$ 15,113.00	\$ 13,653.28	\$ 15,113.00	\$ -
60-51315-43	600-51315-430	Unemployment (City Expense)	688.50	1,071.00	\$ 198.00	\$ 49.31	\$ 198.00	\$ -
60-51350-43	600-51350-430	Company Health Expense	38,210.01	45,590.10	\$ 45,000.00	\$ 44,843.24	\$ 48,600.00	\$ (3,600.00)
60-52080-43	600-52080-430	Chemicals & Supplies	125,000.00	150,000.00	\$ 150,000.00	\$ 101,177.59	\$ 150,000.00	\$ -
60-52120-43	600-52120-430	Shop Supplies/Tools	1,000.00	1,000.00	\$ 1,000.00	\$ 1,650.18	\$ 3,000.00	\$ (2,000.00)
60-52240-43	600-52240-430	Office Supplies	500.00	500.00	\$ 500.00	\$ 1,960.94	\$ 2,000.00	\$ (1,500.00)
60-52360-43	600-52360-430	Fuel	7,500.00	10,000.00	\$ 20,000.00	\$ 11,093.32	\$ 18,000.00	\$ 2,000.00
60-52400-43	600-52400-430	Tires	1,500.00	1,500.00	\$ 1,500.00	\$ 440.00	\$ 1,500.00	\$ -
60-52480-43	600-52470-430	Materials/Supplies	72,000.00	80,000.00	\$ 80,000.00	\$ 64,748.07	\$ 80,000.00	\$ -
60-52520-43	600-52520-430	Wtr Distribution Mat/Supplies	-	-				\$ -
60-52640-43	600-52640-430	Small Tools	1,500.00	1,500.00	\$ 1,500.00	\$ 4,417.99	\$ 3,000.00	\$ (1,500.00)
60-53020-43	600-53020-430	Cost of Water Purchased	92,000.00	94,760.00	\$ 94,760.00	\$ 64,787.49	\$ 98,550.00	\$ (3,790.00)
60-53040-43	600-53042-430	New SewerPlant Operating Exp		-				\$ -
60-53060-43	600-53060-430	Testing,Permits,Fees (WATER)	25,000.00	30,000.00	\$ 30,000.00	\$ 12,201.32	\$ 30,000.00	\$ -
60-53115-43	600-53115-430	Ins (TML / PL)	6,700.00	7,504.00	\$ 7,504.00	\$ 5,802.06	\$ 7,504.00	\$ -
60-53135-43	600-53135-430	2019 CO TWDB Expenses	400.00	400.00	\$ -	\$ 400.00	\$ 400.00	\$ (400.00)
60-53190-43	600-53190-430	Dues & Subscriptions	1,500.00	1,750.00	\$ 1,750.00	\$ 1,060.81	\$ 1,750.00	\$ -
60-53195-43	600-53195-430	Water Tower Maint Agreement	6,000.00	6,000.00	\$ 6,000.00	\$ 2,800.00	\$ 6,000.00	\$ -
60-53230-43	600-53230-430	Ins (TML /WC)	4,700.00	8,474.78	\$ 8,890.00	\$ 3,950.98	\$ 8,890.00	\$ -
60-53320-43	600-53320-430	Veh. Maint./Veh supplies	7,500.00	7,500.00	\$ 25,000.00	\$ 25,202.81	\$ 40,000.00	\$ (15,000.00)
60-53330-43	600-53330-430	Cell Phones/DSL	1,650.00	1,650.00	\$ 1,650.00	\$ 1,668.33	\$ 2,500.00	\$ (850.00)
60-53335-43	600-53335-430	Internet	950.00	950.00	\$ 1,200.00	\$ 989.55	\$ 1,350.00	\$ (150.00)
60-53460-43	600-53460-430	Equipment Rental	10,000.00	10,000.00	\$ 10,000.00		\$ 10,000.00	\$ -
60-54030-43	600-54030-430	Water Meters	60,000.00	60,000.00	\$ 60,000.00	\$ 43,389.56	\$ 60,000.00	\$ -
60-54090-43	600-54090-430	SCADA Maintenance (Wtr Plant)	5,000.00	5,000.00	\$ 5,000.00	\$ 5,174.25	\$ 10,000.00	\$ (5,000.00)
60-54120-43	600-54120-430	Water Plant Equip, Maint.	50,000.00	169,648.44	\$ 139,648.00	\$ 103,761.01	\$ 151,315.00	\$ (11,667.00)
			<b>2020-2021 APPROVED</b>	<b>2021-2022 APPROVED</b>	<b>2022-2023 APPROVED</b>	<b>2022-2023 YTD AS OF 6-30-2023</b>	<b>2023-2024 PROPOSED</b>	<b>DIFFERENCE</b>
<b>WATER DEPT - EXP</b>								
60-54140-43	600-54140-430	Hydrant Repair/Upgrades	-	-				\$ -
60-54170-43	600-54170-430	Raw Water Bld. Maint.	1,000.00	1,000.00	\$ 1,000.00		\$ 1,000.00	\$ -
60-54180-43	600-54180-430	Raw Water Equip. Maint.	3,000.00	3,000.00	\$ 3,000.00	\$ 140.52	\$ 3,000.00	\$ -
60-54210-43	600-54210-430	Water Tower Equip.	1,000.00	1,000.00	\$ 1,000.00	\$ 208.24	\$ 1,000.00	\$ -
60-54270-43	600-54270-430	Building Maintenance	3,000.00	3,000.00	\$ 3,000.00	\$ 554.17	\$ 3,000.00	\$ -
60-54330-43	600-54330-430	Radio Equip/Service	-	-	\$ -		\$ -	\$ -
60-54360-43	600-54360-430	Computer Maintenance	7,500.00	7,500.00	\$ 8,000.00	\$ 6,431.85	\$ 8,500.00	\$ (500.00)
60-54600-43	600-54600-430	Equipment Parts & Maintenance	3,000.00	5,000.00	\$ 5,000.00	\$ 1,406.46	\$ 5,000.00	\$ -
		Equipment Purchase					\$ 30,000.00	
60-55390-43	600-55390-430	Utilities	43,000.00	43,000.00	\$ 43,000.00	\$ 38,360.99	\$ 48,000.00	\$ (5,000.00)
60-55520-43	600-55520-430	Phones	1,000.00	1,000.00	\$ 1,000.00	\$ 930.25	\$ 1,250.00	\$ (250.00)
60-55540-43	600-55540-430	Phone Stipend	720.00	720.00	\$ 720.00	\$ 440.00	\$ 720.00	\$ -
60-56200-43	600-56200-430	HIGH SERVICE PUMP	20,000.00	20,000.00	\$ 20,000.00		\$ 20,000.00	\$ -
60-57100-43	600-57100-430	2019 Series CO TWDB (Prin)	155,000.00	155,000.00	\$ 155,000.00	\$ 155,000.00	\$ 160,000.00	\$ (5,000.00)
60-57101-43	600-57101-430	2019 Series CO TWDB (Int)	72,351.50	71,088.25	\$ 69,663.00	\$ 35,207.00	\$ 68,063.00	\$ 1,600.00
		<b>TOTALS</b>	<b>1,082,405.34</b>	<b>1,280,029.04</b>	<b>\$ 1,285,669.00</b>	<b>\$ 972,810.58</b>	<b>\$ 1,373,276.00</b>	<b>\$ (57,607.00)</b>