



THE CITY COUNCIL OF THE CITY OF HENDERSON, TEXAS, WILL MEET ON TUESDAY, THE 8th DAY OF AUGUST 2023, AT 6:00 P.M. FOR A REGULAR RESCHEDULED COUNCIL MEETING, AT CITY HALL, 300 W. MAIN STREET, FOR THE FOLLOWING PURPOSES:

Mayor:

J.W. (Buzz) Fullen

Mayor Pro Tem

Henry Pace

Council Members:

Wes Breitenberg
Reginald Weatheron
Melissa Morton
Gina Juarez

City Manager:

Jay Abercrombie

City Secretary

Cheryl Jimerson

CALL TO ORDER: *The Mayor will call the meeting to order, declare a quorum if present, and declare notices legally posted pursuant to Open Meetings Act.*

INVOCATION AND PLEDGE OF ALLEGIANCE:

CITIZENS COMMENTS

PRESENTATIONS/ANNOUNCEMENTS

COUNCIL BUSINESS – REGULAR SESSION

1. Discussion of the 2023-2024 proposed budget. (Abercrombie)
2. Discussion of the 2023-2024 proposed tax rate. (Abercrombie)
3. Consideration and possible action upon scheduling two (2) public hearings on the proposed budget for fiscal year 2023-2024 to be held on August 22, 2023 at 6:00 p.m. during a regular rescheduled meeting and on September 5, 2023 at 6:00 p.m. during a regular rescheduled meeting. (Abercrombie)
4. Consideration and possible action upon scheduling a (1) public hearing (see *S.B.2 or Texas Tax Code 26.05(d)*) on the 2023 property tax rate to be held on September 5, 2023 at 6:00 p.m. during a regular rescheduled meeting. (Abercrombie)

ADJOURNMENT

5. Adjourn

The City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).

ACCESSIBILITY STATEMENT

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's Office at (903) 657-6551.

CERTIFICATE

I certify the foregoing notice was posted on the notice board in front of City Hall and on the notice board at the handicap accessible door of the City Hall, Henderson, Texas, on this the 4th day of August 2023.

Cheryl Jimerson, City Secretary



City Council

Agenda Item # 1.

SUBJECT: Discussion of the 2023-2024 proposed budget. (Abercrombie)

MEETING DATE: August 8, 2023

DEPARTMENT: City Manager

CONTACT:

RECOMMENDED CITY COUNCIL ACTION: Staff recommends moving forward with the proposed budget and property tax rate.

ITEM SUMMARY: The only changes in the Proposed Budget being presented were those that were presented and discussed in the budget workshop from the draft presented on July 6th. The General Fund is balanced. The Water Sewer Enterprise fund is also balanced.

The Budget Workshop changes from comments were:

General Fund:

General Fund Revenue – Sparklight lease added \$10,400
Administrative salaries and benefits – City Manager 5% increase per contract added \$2,632 total for salary, Social Security and Retirement
Administrative internet service – Added \$2,600

Water/Sewer Fund:

Water Production Plant salary and benefits – Added \$12,428 total for labor

operations, Social Security and Retirement – adjustment needed to plan on trainees getting certified and moving to different pay scale
Waste Water Plant salary and benefits – Added \$6,215 total for labor operations, Social Security and Retirement – adjustment needed to plan on trainees getting certified and moving to different pay scale
Also updating the pay groups so they match both departments. Waste Water Plant was 2 pay groups ahead of Water Plant for each position.

The total tax rate proposed should be the same as the previous year's rate. The breakdown of M&O/I&S is yet to be determined. This will be confirmed later this week with receipt of the tax rate worksheet from the Rusk County Tax Office. We anticipate there will be a decrease in the Maintenance and Operations tax rate with the same amount increased in the Interest and Sinking tax rate keeping the total tax rate level.

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS:

1. Proposed Budget Comparison Report



Henderson, TX

Budget Comparison Report

Account Summary

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED	Increase / (Decrease)	
01-5310-00	SALES TAX	3,371,618.87	4,023,896.00	3,301,567.81	4,075,000.00	4,500,000.00	425,000.00	10.43%
01-5311-00	HEDCO SALES TAX	0.01	0.00	1,650,783.93	2,037,500.00	2,250,000.00	212,500.00	10.43%
01-5312-00	SALES TAX FOR ADVALORUM T	1,685,809.46	2,011,948.05	1,650,783.93	2,037,500.00	2,250,000.00	212,500.00	10.43%
01-5313-00	MIXED DRINK TAX	15,961.58	28,262.31	23,466.67	24,000.00	30,000.00	6,000.00	25.00%
01-5322-00	DISCOUNTOF SALES TAX PAYM	372.60	0.00	0.00	0.00	0.00	0.00	0.00%
01-5330-00	ELECTRIC FRANCHISE	188,572.76	196,775.43	150,218.87	200,000.00	200,000.00	0.00	0.00%
01-5331-00	NATURAL GAS FRANCHISE	145,336.01	150,671.02	161,179.71	145,000.00	190,000.00	45,000.00	31.03%
01-5332-00	TELEPHONE FRANCHISE	21,432.33	21,818.88	17,517.49	25,000.00	25,000.00	0.00	0.00%
01-5333-00	CABLE T-V FRANCHISE	163,375.86	153,323.32	107,215.42	170,000.00	160,000.00	-10,000.00	-5.88%
01-5334-00	STREET USE FRANCHISE	101,350.78	73,302.44	57,555.20	80,000.00	100,000.00	20,000.00	25.00%
01-5340-00	PERMITS & INSPECTIONS	131,734.93	140,423.80	116,218.38	120,000.00	120,000.00	0.00	0.00%
01-5344-00	PLAN REVIEW COMMUNITY DI	12,354.46	0.00	0.00	6,000.00	6,000.00	0.00	0.00%
01-5350-00	CURRENT TAX	3,310,337.49	3,160,849.75	3,488,865.59	3,700,000.00	4,200,000.00	500,000.00	13.51%
01-5351-00	DELINQUENT TAX	98,268.10	81,147.78	30,428.01	75,000.00	75,000.00	0.00	0.00%
01-5352-00	PENALTY-INT-REDEMPTION DE	52,494.16	37,628.00	38,078.91	65,000.00	65,000.00	0.00	0.00%
01-5355-00	SPARKLIGHT LEASE	0.00	0.00	0.00	10,000.00	10,400.00	400.00	4.00%
01-5360-00	ANIMAL SHELTER	8,747.00	9,146.92	7,790.26	10,000.00	10,000.00	0.00	0.00%
01-5364-00	GARBAGE & TRASH	1,967,431.98	1,950,164.55	1,710,315.00	2,000,000.00	2,050,000.00	50,000.00	2.50%
01-5367-00	PARK USE FEES	4,275.00	7,287.00	4,435.00	6,000.00	6,000.00	0.00	0.00%
01-5368-00	WATER-SEWER DEBT & MGT.	0.00	521,752.00	100,000.00	450,000.00	500,000.00	50,000.00	11.11%
01-5369-00	TOWER RENTAL-NEXTEL	10,950.36	11,497.88	7,345.87	10,950.00	0.00	-10,950.00	-100.00%
01-5370-00	MUNICIPAL COURT	213,847.66	186,167.68	129,480.69	200,000.00	200,000.00	0.00	0.00%
01-5372-00	MUNICIPAL SECURITY FEE	2,916.45	1,862.98	1,908.75	4,000.00	4,000.00	0.00	0.00%
01-5373-00	MUNICIPAL COURT TIMELY FE	1,580.15	1,816.78	1,755.72	2,000.00	2,000.00	0.00	0.00%
01-5374-00	MUNICIPAL TECHNOLOGY FEE	2,614.11	1,934.65	1,437.89	4,000.00	4,000.00	0.00	0.00%
01-5375-00	TOWER RENTAL-VERIZON WIR	11,862.84	11,862.84	7,908.56	11,862.00	11,862.00	0.00	0.00%
01-5377-00	JUDICIAL SUPPORT FUND	121.92	0.00	0.00	300.00	100.00	-200.00	-66.67%
01-5378-00	JUVENILE CASE MANAGER	3,299.18	2,576.48	1,982.73	3,000.00	3,000.00	0.00	0.00%
01-5379-00	MISCELLANEOUS COURT REVE	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
01-5380-00	INTEREST INCOME	18,699.03	16,169.31	51,530.15	12,000.00	150,000.00	138,000.00	1,150.00%
01-5391-00	ETMC EMS RENT	22,000.00	24,000.00	16,000.00	24,000.00	24,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED	Increase / (Decrease)	
01-5406-00	HEDCO SALARY/BENEFITS REIM	172,836.84	244,820.44	158,092.08	240,000.00	249,135.00	9,135.00	3.81%
01-5902-00	MISCELLANEOUS	342,699.81	220,536.60	167,599.46	20,000.00	20,000.00	0.00	0.00%
01-5904-00	ROYALTY & OIL REVENUE	7,940.07	13,836.29	6,326.12	16,000.00	16,000.00	0.00	0.00%
01-5905-00	RUSK COUNTY FIRE	233,847.39	32,249.77	27,970.93	34,000.00	34,000.00	0.00	0.00%
01-5906-00	SALE OF CITY PROPERTY	0.00	84,995.44	3,030.25	0.00	0.00	0.00	0.00%
01-5907-00	DONATIONS-FIRE DEPARTMEN	4,050.00	313.00	2,500.00	1,000.00	0.00	-1,000.00	-100.00%
01-5908-00	SALE CEMETERY LOTS	122,650.00	85,288.00	24,330.00	30,000.00	30,000.00	0.00	0.00%
01-5909-00	DONATION -POLICE DEPT	320.00	0.00	100.00	1,000.00	0.00	-1,000.00	-100.00%
01-5926-00	TEXAS EASTERN 9-1-1 NETWO	0.00	0.00	160,000.00	0.00	0.00	0.00	0.00%
01-5927-00	TRANSFER FROM GENERAL CO	0.00	198,583.00	0.00	0.00	0.00	0.00	0.00%
01-5929-00	SANE TESTING-POLICE DEPART	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
01-5930-00	LEOSE TRAINING REVENUE-ST,	2,765.32	2,395.23	2,377.21	3,000.00	3,000.00	0.00	0.00%
01-5933-00	K-9 EQUIPMENT GRANT-STATI	17,158.08	0.00	0.00	0.00	0.00	0.00	0.00%
01-5935-00	K-9 DONATIONS PD	0.00	0.00	879.00	3,000.00	1,000.00	-2,000.00	-66.67%
01-5936-00	SWAT PD DONATIONS	0.00	7,000.00	0.00	0.00	0.00	0.00	0.00%
01-5937-00	AUTISM AWARENESS PROGRA	715.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-5938-00	POLICE DEPT DONATIONS-SHC	0.00	0.00	10,500.00	0.00	0.00	0.00	0.00%
01-5940-00	POLICE DEPT GRANTS	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00%
01-5960-00	PAYMENTS FROM HEDCO	1,707.56	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00%
01-5965-00	OPIOID SETTLEMENT	0.00	0.00	18,824.44	0.00	0.00	0.00	0.00%
01-5970-00	FEMA-COVID PPE GRANT	0.00	17,007.07	0.00	0.00	0.00	0.00	0.00%
01-5975-00	COVID 19 RELIEF FUNDS	594,748.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-5976-00	AMERICAN RESCUE PLAN FUN	1,629,688.19	1,632,908.96	0.00	0.00	0.00	0.00	0.00%
01-5977-00	ARP-ONE TIME SALARY ADJUS	0.00	193,533.78	0.00	0.00	0.00	0.00	0.00%
01-5978-00	HPD COMMUNICATIONS GRANT	11,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-5979-00	BUNKER GEAR GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-5981-00	TACTICAL EQUIPMENT GRANT	11,625.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-5984-00	TEXAS FORESTRY SERVICES	5,977.00	9,584.00	665.00	4,000.00	4,000.00	0.00	0.00%
01-5988-00	HISD-LIAISON OFFICER	170,444.62	220,781.89	219,630.79	290,000.00	337,500.00	47,500.00	16.38%
01-5994-00	GRANT-FIRE DEPARTMENT	0.00	0.00	5,600.00	0.00	0.00	0.00	0.00%
01-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	1,858,596.57	0.00	-1,858,596.57	-100.00%
Total Department: 00 - 00:		14,897,737.96	15,791,619.32	13,670,695.82	18,015,308.57	17,847,597.00	-167,711.57	-0.93%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Budget	
Account Number		Total Activity	Total Activity	YTD Activity	2022-23 ADOPT	2023-2024	Increase /	
Department: 08 - Finance				Through Aug		PROPOSED	(Decrease)	
01-6100-08	SUPERVISION	76,808.71	85,976.67	70,299.63	86,544.00	89,574.00	3,030.00	3.50%
01-6110-08	CLERICAL	38,413.21	42,059.44	39,981.40	43,675.00	50,711.00	7,036.00	16.11%
01-6192-08	LONGEVITY	0.00	364.00	464.00	420.00	1,260.00	840.00	200.00%
01-6193-08	MERIT RAISE	0.00	4,902.09	3,710.66	0.00	0.00	0.00	0.00%
01-6196-08	SALARY ADJUSTMENT	0.00	0.00	324.86	326.00	326.00	0.00	0.00%
01-6200-08	RETIREMENT	19,198.80	21,769.72	18,932.23	21,726.00	23,331.00	1,605.00	7.39%
01-6210-08	S S TAXES	8,690.23	10,072.14	8,428.51	10,019.00	10,854.00	835.00	8.33%
01-6310-08	APPRAISAL DISTRICT	80,359.00	82,465.00	66,285.00	84,000.00	92,000.00	8,000.00	9.52%
01-6311-08	TAX SERVICES	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	0.00	0.00%
01-6312-08	COLLECTION SERVICES	1,096.39	-4,090.42	27,172.12	18,000.00	18,000.00	0.00	0.00%
01-6320-08	AUDIT	44,000.00	47,200.00	45,075.00	46,000.00	52,000.00	6,000.00	13.04%
01-6340-08	DATA PROCESSING	29,791.33	45,133.37	14,990.15	41,400.00	45,000.00	3,600.00	8.70%
01-6421-08	EXTERMINATION	73.38	0.00	55.00	300.00	0.00	-300.00	-100.00%
01-6430-08	EQUIPMENT	1,225.85	485.55	420.81	1,400.00	1,000.00	-400.00	-28.57%
01-6450-08	BLDG & GROUNDS	1,360.78	2,895.44	568.79	0.00	0.00	0.00	0.00%
01-6540-08	ADVERTISING	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
01-6580-08	TRAVEL & SCHOOLS	198.65	2,117.92	4,052.52	4,500.00	4,500.00	0.00	0.00%
01-6610-08	OFFICE	3,124.13	2,686.13	3,915.23	3,500.00	3,500.00	0.00	0.00%
01-6611-08	JANITOR	785.45	581.60	763.25	600.00	600.00	0.00	0.00%
01-6612-08	CONSUMABLE	335.54	530.69	31.56	350.00	350.00	0.00	0.00%
01-6619-08	POSTAGE	1,364.26	1,108.00	1,504.74	1,500.00	1,500.00	0.00	0.00%
01-6621-08	ELECTRIC	4,686.35	3,523.66	4,354.63	5,000.00	0.00	-5,000.00	-100.00%
01-6623-08	COMMUNICATIONS -FIN. DEP1	2,763.05	4,749.85	5,574.74	4,000.00	7,000.00	3,000.00	75.00%
01-6640-08	DUES & SUBSCRIPTIONS	1,200.00	160.00	345.00	1,000.00	1,000.00	0.00	0.00%
01-6750-08	CAPITAL	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total Department: 08 - Finance:		326,475.11	365,690.85	328,249.83	386,560.00	414,806.00	28,246.00	7.31%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Department: 10 - Administration								
01-6100-10	SUPERVISION	121,271.47	134,355.54	114,632.88	134,400.00	148,177.00	13,777.00	10.25%
01-6101-10	SALARY-HEDCO	114,005.94	168,876.09	118,178.86	159,450.00	163,758.00	4,308.00	2.70%
01-6110-10	CLERICAL	175,012.53	214,808.66	203,122.41	237,148.00	252,702.00	15,554.00	6.56%
01-6140-10	COUNCIL	29,897.70	30,700.25	25,161.95	29,554.00	29,554.00	0.00	0.00%
01-6182-10	SALARY ADJ-HEDCO	0.00	2,328.10	10,828.37	326.00	489.00	163.00	50.00%
01-6188-10	CAR ALLOWANCE-HEDCO	10,500.00	12,425.00	9,975.00	12,600.00	12,600.00	0.00	0.00%
01-6190-10	OVERTIME	115.78	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
01-6192-10	LONGEVITY	0.00	584.00	800.00	508.00	676.00	168.00	33.07%
01-6193-10	MERIT RAISE	0.00	9,265.78	10,945.72	9,150.00	0.00	-9,150.00	-100.00%
01-6196-10	SALARY ADJUSTMENT	0.00	4,656.20	974.58	815.00	815.00	0.00	0.00%
01-6197-10	CAR ALLOWANCE	16,450.00	16,450.00	14,700.00	16,800.00	16,800.00	0.00	0.00%
01-6200-10	RETIREMENT	54,940.38	72,019.64	77,102.12	64,958.00	68,233.00	3,275.00	5.04%
01-6201-10	RETIREMENT-HEDCO	13,702.31	15,619.68	0.00	28,612.00	29,329.00	717.00	2.51%
01-6202-10	CITY MANAGER 50% TMRS	-180.90	5,589.88	5,923.03	5,802.00	6,915.00	1,113.00	19.18%
01-6203-10	CITY MANAGER 50% NATIONM	-375.00	11,198.07	12,057.86	11,840.00	13,814.00	1,974.00	16.67%
01-6210-10	S S TAXES	28,197.69	37,820.95	39,038.08	32,848.00	35,991.00	3,143.00	9.57%
01-6211-10	SS TAXES-HEDCO	6,706.25	8,026.94	0.00	13,187.00	13,529.00	342.00	2.59%
01-6330-10	MEDICAL	0.00	0.00	73.26	0.00	0.00	0.00	0.00%
01-6331-10	ATTORNEY	70,000.00	55,000.00	55,000.00	67,000.00	67,000.00	0.00	0.00%
01-6349-10	ADMINISTRATIVE SERVICES	14,353.44	17,058.05	23,960.96	15,000.00	17,000.00	2,000.00	13.33%
01-6360-10	MARKETING AND MEDIA	1,168.12	73.70	211.44	3,000.00	3,000.00	0.00	0.00%
01-6421-10	EXTERMINATION	45.00	0.00	45.00	200.00	0.00	-200.00	-100.00%
01-6422-10	CONTRACT SERVICES	7,837.64	7,121.96	2,647.50	7,200.00	7,200.00	0.00	0.00%
01-6430-10	EQUIPMENT	7,562.21	5,995.21	9,050.39	7,200.00	7,200.00	0.00	0.00%
01-6431-10	VEHICLES	77.00	238.57	0.00	0.00	0.00	0.00	0.00%
01-6450-10	BLDG.& GROUNDS	1,545.74	1,201.67	1,952.02	0.00	0.00	0.00	0.00%
01-6540-10	ADVERTISING	5,406.95	4,284.56	921.63	3,000.00	3,000.00	0.00	0.00%
01-6580-10	TRAVEL & SCHOOLS	10,933.95	23,101.66	24,234.58	20,500.00	25,000.00	4,500.00	21.95%
01-6610-10	OFFICE	1,962.88	1,753.52	1,484.24	2,000.00	2,000.00	0.00	0.00%
01-6612-10	CONSUMABLE	1,178.07	1,402.70	1,377.64	1,000.00	1,000.00	0.00	0.00%
01-6619-10	POSTAGE	1,228.48	2,274.03	585.57	2,000.00	2,000.00	0.00	0.00%
01-6621-10	ELECTRIC	4,798.87	4,460.95	1,961.66	5,500.00	0.00	-5,500.00	-100.00%
01-6622-10	GAS-NATURAL	1,186.56	1,044.91	487.36	0.00	0.00	0.00	0.00%
01-6623-10	COMMUNICATIONS -ADM. DE	12,208.92	17,260.61	27,141.74	12,500.00	23,800.00	11,300.00	90.40%
01-6625-10	300 WEST MAIN	15,135.03	43,539.39	31,734.56	0.00	0.00	0.00	0.00%
01-6628-10	INTERNET SERVICE	6,611.18	1,751.52	1,303.96	2,600.00	2,600.00	0.00	0.00%
01-6634-10	CELL PHONE-HEDCO	1,275.00	1,762.50	1,350.00	1,800.00	1,800.00	0.00	0.00%
01-6640-10	DUES & SUBSCRIPTIONS	10,648.57	10,340.15	11,545.48	8,200.00	11,000.00	2,800.00	34.15%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					2022-2023	2023-2024		
					2022-23 ADOPT	2023-2024		
						PROPOSED		
Account Number		2020-2021	2021-2022	2022-2023			Increase /	%
		Total Activity	Total Activity	YTD Activity			(Decrease)	
				Through Aug				
01-6750-10	CAPITAL	21,839.18	876.08	1,145.66	2,000.00	2,000.00	0.00	0.00%
01-6810-10	ELECTIONS	0.00	3,572.50	522.70	4,000.00	4,000.00	0.00	0.00%
Total Department: 10 - Administration:		767,246.94	948,839.02	842,178.21	923,698.00	973,982.00	50,284.00	5.44%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Department: 11 - Municiple Court								
01-6100-11	SUPERVISION	35,999.86	37,384.47	30,461.42	39,300.00	39,300.00	0.00	0.00%
01-6110-11	CLERICAL	121,496.63	134,550.80	97,890.09	138,986.00	96,858.00	-42,128.00	-30.31%
01-6190-11	OVERTIME	0.00	187.44	261.95	0.00	500.00	500.00	0.00%
01-6192-11	LONGEVITY	0.00	1,368.00	1,512.00	1,520.00	1,112.00	-408.00	-26.84%
01-6193-11	MERIT RAISE	0.00	4,978.67	4,060.12	0.00	0.00	0.00	0.00%
01-6194-11	CERTIFICATE PAY	520.75	541.58	912.43	542.00	1,200.00	658.00	121.40%
01-6196-11	SALARY ADJUSTMENT	0.00	0.00	487.29	489.00	326.00	-163.00	-33.33%
01-6200-11	RETIREMENT	20,168.38	22,231.20	17,121.94	23,547.00	16,191.00	-7,356.00	-31.24%
01-6210-11	S S TAXES	11,050.79	12,716.95	9,889.44	13,835.00	10,657.00	-3,178.00	-22.97%
01-6312-11	COLLECTION SERVICES	8,158.29	0.00	6,037.65	0.00	10,000.00	10,000.00	0.00%
01-6330-11	MEDICAL SERVICES	0.00	34.00	17.00	0.00	0.00	0.00	0.00%
01-6340-11	DATA PROCESSING	0.00	5,725.00	0.00	2,000.00	2,000.00	0.00	0.00%
01-6421-11	EXTERMINATION	65.00	0.00	65.00	250.00	0.00	-250.00	-100.00%
01-6430-11	EQUIPMENT	192.48	381.09	350.93	1,000.00	1,000.00	0.00	0.00%
01-6450-11	BLDG & GROUNDS	231.98	196.72	0.00	0.00	0.00	0.00	0.00%
01-6540-11	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-6580-11	TRAVEL & SCHOOLS	400.00	2,082.79	1,650.00	2,000.00	2,000.00	0.00	0.00%
01-6609-11	MUNICIPAL COURT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-6610-11	OFFICE	4,360.49	1,298.74	468.55	1,500.00	1,500.00	0.00	0.00%
01-6612-11	CONSUMABLE	442.30	683.79	323.47	500.00	500.00	0.00	0.00%
01-6619-11	POSTAGE	389.61	402.51	328.60	1,000.00	1,000.00	0.00	0.00%
01-6621-11	ELECTRIC	1,217.16	859.99	726.61	0.00	0.00	0.00	0.00%
01-6623-11	COMMUNICATIONS -M.COURT	6,159.36	6,556.56	6,880.40	4,000.00	5,000.00	1,000.00	25.00%
01-6640-11	DUES & SUBSCRIPTIONS	175.00	321.00	0.00	300.00	300.00	0.00	0.00%
01-6821-11	SECURITY COST	480.35	20,369.50	221.70	0.00	4,000.00	4,000.00	0.00%
01-6822-11	STATE COURT COST	54,167.98	43,100.46	39,282.01	50,000.00	50,000.00	0.00	0.00%
01-6823-11	JURY	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
01-6826-11	MUNICIPAL TECHNOLOGY FEE	2,995.23	2,572.06	3,025.76	1,500.00	2,000.00	500.00	33.33%
Total Department: 11 - Municiple Court:		268,671.64	298,543.32	221,974.36	282,669.00	245,844.00	-36,825.00	-13.03%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	%
Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED	Increase / (Decrease)	
Department: 12 - Community Development								
01-6100-12	SUPERVISION	58,193.29	66,219.78	57,900.42	72,376.00	74,910.00	2,534.00	3.50%
01-6110-12	CLERICAL	38,437.19	42,114.81	35,311.29	43,409.00	44,929.00	1,520.00	3.50%
01-6130-12	LABOR OPERATIONS	142,002.71	159,696.91	140,517.31	162,589.00	180,459.00	17,870.00	10.99%
01-6190-12	OVERTIME	7,156.38	6,592.09	3,938.66	7,000.00	7,000.00	0.00	0.00%
01-6192-12	LONGEVITY	0.00	936.00	1,180.00	1,236.00	1,420.00	184.00	14.89%
01-6193-12	MERIT RAISE	0.00	7,070.70	4,708.96	0.00	0.00	0.00	0.00%
01-6194-12	CERTIFICATE PAY	0.00	0.00	475.00	0.00	1,200.00	1,200.00	0.00%
01-6196-12	SALARY ADJUSTMENT	0.00	0.00	812.15	815.00	815.00	0.00	0.00%
01-6200-12	RETIREMENT	40,694.28	44,832.95	40,069.71	46,500.00	49,442.00	2,942.00	6.33%
01-6210-12	S S TAXES	17,758.60	20,596.32	17,923.35	21,453.00	23,007.00	1,554.00	7.24%
01-6290-12	UNIFORMS	744.00	650.00	839.00	1,300.00	1,000.00	-300.00	-23.08%
01-6330-12	MEDICAL	213.75	0.00	0.00	250.00	250.00	0.00	0.00%
01-6430-12	EQUIPMENT	2,371.69	2,660.99	2,809.69	2,000.00	2,300.00	300.00	15.00%
01-6431-12	VEHICLES	2,837.36	1,190.83	1,906.22	3,000.00	3,000.00	0.00	0.00%
01-6450-12	BLDG & GROUNDS	5,871.43	2,551.40	18,848.77	0.00	0.00	0.00	0.00%
01-6460-12	CONTRACT SERVICES	0.00	513.20	59.04	0.00	500.00	500.00	0.00%
01-6465-12	PLAN REVIEW	4,500.00	670.00	5,017.42	6,000.00	7,000.00	1,000.00	16.67%
01-6540-12	ADVERTISING	1,768.13	1,596.90	2,421.13	1,500.00	2,000.00	500.00	33.33%
01-6580-12	TRAVEL & SCHOOLS	4,034.08	4,093.11	4,097.33	6,500.00	5,000.00	-1,500.00	-23.08%
01-6610-12	OFFICE	4,974.95	12,528.04	5,262.49	4,000.00	4,500.00	500.00	12.50%
01-6612-12	CONSUMABLES	426.57	671.80	577.01	500.00	500.00	0.00	0.00%
01-6619-12	POSTAGE	836.81	3,688.65	2,608.26	2,500.00	2,500.00	0.00	0.00%
01-6623-12	COMMUNICATIONS- C. DEV.	4,691.28	9,653.94	9,791.16	6,000.00	8,000.00	2,000.00	33.33%
01-6626-12	GAS-OIL & DIESEL	2,436.54	6,130.33	7,104.98	4,000.00	6,000.00	2,000.00	50.00%
01-6640-12	DUES & SUBSPRIPTIONS	1,015.22	3,594.68	3,808.47	4,000.00	4,500.00	500.00	12.50%
01-6740-12	TRANSFER EQUIPMENT REPLA	5,079.00	5,079.00	11,568.00	11,568.00	11,568.00	0.00	0.00%
01-6750-12	CAPITAL	147.18	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 12 - Community Development:		346,190.44	403,332.43	379,555.82	408,496.00	441,800.00	33,304.00	8.15%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Department: 14 - Public Services								
01-6100-14	SUPERVISION	97,594.18	110,332.01	167,015.14	191,440.00	215,714.00	24,274.00	12.68%
01-6130-14	LABOR OPERATIONS	399,426.68	462,575.27	366,955.72	446,881.00	459,710.00	12,829.00	2.87%
01-6180-14	PART TIME/TEMPORARY	22,973.42	5,953.86	0.00	5,000.00	5,000.00	0.00	0.00%
01-6190-14	OVERTIME	44,082.49	35,443.51	30,926.43	30,000.00	30,000.00	0.00	0.00%
01-6192-14	LONGEVITY	0.00	2,940.00	3,116.00	2,892.00	3,196.00	304.00	10.51%
01-6193-14	MERIT RAISE	0.00	14,509.25	10,430.23	4,830.00	0.00	-4,830.00	-100.00%
01-6194-14	CERTIFICATE PAY	0.00	0.00	2,050.00	0.00	2,000.00	2,000.00	0.00%
01-6196-14	SALARY ADJUSTMENT	0.00	2,328.10	1,949.16	2,119.00	2,119.00	0.00	0.00%
01-6200-14	RETIREMENT	89,748.35	100,265.04	95,637.42	112,427.00	117,313.00	4,886.00	4.35%
01-6210-14	S S TAXES	42,981.57	47,492.02	43,113.02	52,266.00	54,909.00	2,643.00	5.06%
01-6290-14	UNIFORMS	5,500.60	6,675.85	7,377.84	5,000.00	6,000.00	1,000.00	20.00%
01-6330-14	MEDICAL	737.16	182.64	785.60	2,000.00	2,000.00	0.00	0.00%
01-6421-14	EXTERMINATION	65.00	0.00	65.00	300.00	300.00	0.00	0.00%
01-6430-14	EQUIPMENT MAINTENANCE	73,514.57	81,942.06	97,438.05	75,000.00	85,000.00	10,000.00	13.33%
01-6431-14	VEHICLE MAINTENANCE	13,398.62	17,338.33	15,441.59	13,000.00	18,000.00	5,000.00	38.46%
01-6450-14	BLDG & GROUNDS	10,252.39	6,957.62	13,430.40	12,000.00	16,000.00	4,000.00	33.33%
01-6459-14	MAIN STREET MAINTENANCE	12,611.12	14,176.79	13,783.16	20,000.00	20,000.00	0.00	0.00%
01-6460-14	CONTRACT SERVICES	23,640.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-6540-14	ADVERTISING	78.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-6580-14	TRAVEL & SCHOOLS	961.87	317.81	2,967.95	2,500.00	7,500.00	5,000.00	200.00%
01-6610-14	OFFICE	4,317.94	1,668.30	4,652.26	3,500.00	3,500.00	0.00	0.00%
01-6611-14	JANITORIAL SUPPLIES	2,410.53	4,389.04	3,246.56	4,000.00	4,000.00	0.00	0.00%
01-6612-14	CONSUMABLES	11,513.87	9,819.55	9,162.91	6,000.00	10,000.00	4,000.00	66.67%
01-6613-14	CHEMICALS	4,838.00	2,680.55	1,976.98	4,000.00	4,000.00	0.00	0.00%
01-6615-14	MINOR APPARATUS /SMALL TI	18,038.67	8,799.09	17,414.48	18,000.00	18,000.00	0.00	0.00%
01-6616-14	SIGNS & MARKERS	7,034.17	4,943.70	15,497.83	15,000.00	15,000.00	0.00	0.00%
01-6621-14	ELECTRIC	242,866.32	222,618.91	208,004.42	200,000.00	240,000.00	40,000.00	20.00%
01-6622-14	GAS-NATURAL	2,488.73	1,626.52	1,819.52	2,500.00	2,500.00	0.00	0.00%
01-6623-14	COMMUNICATIONS- PUBLIC S	11,041.95	13,392.13	12,567.68	13,000.00	15,000.00	2,000.00	15.38%
01-6626-14	GAS-OIL& DIESEL	34,301.33	54,294.81	38,737.50	40,000.00	40,000.00	0.00	0.00%
01-6720-14	STREET SWEEPER LEASE PAYM	45,482.63	45,482.63	45,482.63	46,000.00	46,000.00	0.00	0.00%
01-6730-14	TRANSFER TO ST. & DRAINAGE	0.00	0.00	284,145.00	284,145.00	200,000.00	-84,145.00	-29.61%
01-6740-14	TRANSFER EQUIPMENT REPLA	90,364.00	85,483.00	43,107.00	43,107.00	31,681.00	-11,426.00	-26.51%
01-6750-14	CAPITAL	-552.75	0.00	0.00	0.00	18,500.00	18,500.00	0.00%
Total Department: 14 - Public Services:		1,311,711.41	1,364,628.39	1,558,297.48	1,656,907.00	1,692,942.00	36,035.00	2.17%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Increase /	
		Total Activity	Total Activity	YTD Activity	2022-23 ADOPT	2023-2024	(Decrease)	
				Through Aug		PROPOSED		
Account Number								
Department: 15 - Fire								
01-6100-15	SUPERVISION	109,382.43	112,295.84	95,807.00	111,405.00	121,070.00	9,665.00	8.68%
01-6110-15	CLERICAL	40,073.84	43,401.22	36,395.49	44,805.00	46,374.00	1,569.00	3.50%
01-6130-15	LABOR OPERATIONS	903,797.02	1,063,942.83	863,306.65	1,081,000.00	1,117,800.00	36,800.00	3.40%
01-6190-15	OVERTIME	86,699.06	83,691.08	133,119.34	111,000.00	135,000.00	24,000.00	21.62%
01-6191-15	ADDITIONAL OVERTIME	4,097.70	6,344.73	23,250.65	25,000.00	30,000.00	5,000.00	20.00%
01-6192-15	LONGEVITY	0.00	10,112.00	10,368.00	10,302.00	10,402.00	100.00	0.97%
01-6193-15	MERIT RAISE	41,190.73	21,216.41	34,595.84	8,615.00	0.00	-8,615.00	-100.00%
01-6194-15	CERTIFICATE PAY	19,395.97	21,458.23	32,872.35	21,900.00	42,069.00	20,169.00	92.10%
01-6196-15	SALARY ADJUSTMENT	0.00	162.43	3,573.46	3,586.00	3,749.00	163.00	4.55%
01-6200-15	RETIREMENT	199,485.27	217,621.11	202,370.56	235,154.00	241,177.00	6,023.00	2.56%
01-6210-15	S S TAXES	86,529.59	98,764.58	89,876.30	108,449.00	115,245.00	6,796.00	6.27%
01-6290-15	UNIFORMS	6,000.64	6,093.64	9,562.33	10,000.00	10,000.00	0.00	0.00%
01-6330-15	MEDICAL	6,346.20	277.05	553.34	2,000.00	7,500.00	5,500.00	275.00%
01-6341-15	VOLUNTEER FIRE DEPT	4,878.00	3,934.00	1,321.97	8,000.00	5,000.00	-3,000.00	-37.50%
01-6352-15	VOLUNTEER FIRE VFIS INSURA	3,889.00	3,299.00	2,594.00	4,000.00	3,500.00	-500.00	-12.50%
01-6421-15	EXTERMINATION	130.00	0.00	130.00	500.00	500.00	0.00	0.00%
01-6430-15	EQUIPMENT	12,169.33	13,332.03	15,868.61	20,000.00	20,000.00	0.00	0.00%
01-6431-15	VEHICLES	28,892.69	40,466.37	68,269.30	25,000.00	40,000.00	15,000.00	60.00%
01-6433-15	LADDER TESTING	1,800.00	1,800.00	2,840.00	1,800.00	1,800.00	0.00	0.00%
01-6450-15	BLDG & GROUNDS	8,976.51	10,565.88	7,889.38	8,500.00	16,500.00	8,000.00	94.12%
01-6530-15	RADIO	1,536.18	2,142.85	5,745.09	1,500.00	2,000.00	500.00	33.33%
01-6540-15	ADVERTISING	307.12	0.00	50.00	400.00	300.00	-100.00	-25.00%
01-6580-15	TRAVEL & SCHOOLS	7,274.50	5,911.92	2,205.50	5,000.00	5,000.00	0.00	0.00%
01-6581-15	TRAINING	3,449.47	6,647.57	11,804.01	12,500.00	12,500.00	0.00	0.00%
01-6610-15	OFFICE	5,907.43	7,985.51	4,093.99	7,500.00	7,500.00	0.00	0.00%
01-6611-15	JANITOR	1,819.59	2,372.41	1,064.10	2,000.00	2,000.00	0.00	0.00%
01-6612-15	CONSUMABLE	1,111.86	1,206.99	2,254.35	2,500.00	2,500.00	0.00	0.00%
01-6615-15	MINOR APPARATUS/SMALL TC	834.11	2,321.67	1,845.90	1,800.00	1,800.00	0.00	0.00%
01-6619-15	POSTAGE	160.67	87.90	125.76	200.00	200.00	0.00	0.00%
01-6621-15	ELECTRIC	13,809.29	15,041.32	9,757.10	12,500.00	12,500.00	0.00	0.00%
01-6622-15	GAS-NATURAL	4,229.99	4,614.62	6,638.40	4,300.00	7,500.00	3,200.00	74.42%
01-6623-15	COMMUNICATIONS-FIRE DEPT	9,782.09	13,885.63	13,671.40	10,500.00	10,500.00	0.00	0.00%
01-6626-15	GAS-OIL-& DIESEL	16,216.22	27,895.08	25,626.59	20,000.00	20,000.00	0.00	0.00%
01-6640-15	DUES & SUBSCRIPTIONS	3,618.69	3,239.87	4,069.67	8,500.00	4,000.00	-4,500.00	-52.94%
01-6650-15	FEMA-COVID PPE GRANT	0.00	17,007.07	0.00	0.00	0.00	0.00	0.00%
01-6700-15	DONATION EXPENDITURES	3,497.05	719.99	0.00	1,000.00	1,000.00	0.00	0.00%
01-6740-15	TRANSFER EQUIPMENT REPLA	0.00	8,346.00	8,346.00	8,346.00	8,346.00	0.00	0.00%
01-6745-15	FIRE TRUCK LEASE PAYMENT	111,375.83	153,582.83	153,582.83	153,590.00	153,590.00	0.00	0.00%

Budget Comparison Report

Account Number					Comparison 1	Comparison 1	%
		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Budget	
					2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED	
01-6750-15	CAPITAL	495,744.89	18,274.63	19,107.37	93,000.00	20,000.00	-78.49%
01-6830-15	VOLUNTEER PENSION (TRANSF	0.00	2,500.00	2,000.00	2,000.00	2,000.00	0.00%
Total Department: 15 - Fire:		2,244,408.96	2,052,562.29	1,906,552.63	2,188,152.00	2,240,922.00	2.41%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED	
Account Number						Increase / (Decrease)	
Department: 16 - Police							
01-6100-16	SUPERVISION	107,782.65	111,383.76	94,168.06	110,407.00	119,985.00	9,578.00 8.68%
01-6110-16	CLERICAL	317,545.11	364,496.84	299,125.60	478,962.00	476,412.00	-2,550.00 -0.53%
01-6130-16	LABOR OPERATIONS	1,605,325.44	1,751,033.80	1,309,900.04	1,794,198.00	1,911,752.00	117,554.00 6.55%
01-6172-16	LIAISON OFFICER	187,391.54	192,696.07	247,757.68	282,806.00	338,305.00	55,499.00 19.62%
01-6173-16	TASK FORCE OFFICER	55,393.55	60,130.44	52,193.52	60,123.00	69,362.00	9,239.00 15.37%
01-6179-16	K9 KENNEL CARE	4,023.52	4,469.39	263.77	3,900.00	0.00	-3,900.00 -100.00%
01-6190-16	OVERTIME	130,556.82	139,178.00	193,709.60	178,000.00	178,000.00	0.00 0.00%
01-6192-16	LONGEVITY	916.00	18,416.00	16,184.00	16,768.00	15,636.00	-1,132.00 -6.75%
01-6193-16	MERIT RAISE	0.00	82,098.00	66,727.07	8,615.00	0.00	-8,615.00 -100.00%
01-6194-16	CERTIFICATE PAY	27,865.38	32,441.02	65,468.26	23,900.00	77,700.00	53,800.00 225.10%
01-6196-16	SALARY ADJUSTMENT	0.00	9,312.40	6,497.20	7,009.00	7,824.00	815.00 11.63%
01-6197-16	CAR ALLOWANCE	8,400.00	8,400.00	7,350.00	8,400.00	8,400.00	0.00 0.00%
01-6200-16	RETIREMENT	402,769.15	439,900.19	385,819.23	493,561.00	515,900.00	22,339.00 4.53%
01-6210-16	S S TAXES	178,756.60	202,727.02	173,361.32	227,443.00	245,059.00	17,616.00 7.75%
01-6290-16	UNIFORMS	27,711.38	16,691.87	22,539.33	21,500.00	24,500.00	3,000.00 13.95%
01-6330-16	MEDICAL	2,200.00	200.00	2,016.20	5,000.00	5,000.00	0.00 0.00%
01-6333-16	SANE TESTING	0.00	0.00	0.00	5,000.00	0.00	-5,000.00 -100.00%
01-6340-16	DATA PROCESSING	48,359.63	60,755.16	105,021.77	144,000.00	160,000.00	16,000.00 11.11%
01-6343-16	EMERGENCY MANAGEMENT E	13,503.28	11,538.23	7,150.26	15,000.00	15,000.00	0.00 0.00%
01-6353-16	ANIMAL CONTROL EXPENSES	174.93	0.00	0.00	0.00	0.00	0.00 0.00%
01-6355-16	K-9 EXPENSES	6,395.45	6,426.33	3,808.92	6,500.00	6,500.00	0.00 0.00%
01-6421-16	EXTERMINATION	70.00	0.00	70.00	500.00	500.00	0.00 0.00%
01-6430-16	EQUIPMENT	35,991.29	32,112.84	22,324.38	35,000.00	55,000.00	20,000.00 57.14%
01-6431-16	VEHICLE	45,921.93	44,607.95	33,665.67	44,000.00	48,000.00	4,000.00 9.09%
01-6450-16	BLDG & GROUNDS	17,683.53	12,184.27	11,193.41	14,000.00	14,000.00	0.00 0.00%
01-6530-16	RADIO	1,289.29	847.41	11,000.09	2,500.00	2,500.00	0.00 0.00%
01-6579-16	LEOSE TRAINING EXPENSE-ST	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	0.00 0.00%
01-6580-16	TRAVEL & SCHOOLS	20,229.88	20,254.32	38,118.82	28,000.00	35,000.00	7,000.00 25.00%
01-6610-16	OFFICE	6,813.91	6,991.45	7,622.26	8,200.00	8,200.00	0.00 0.00%
01-6612-16	CONSUMABLES	10,960.22	13,411.70	8,670.77	13,000.00	26,000.00	13,000.00 100.00%
01-6619-16	POSTAGE	387.25	216.00	194.11	500.00	500.00	0.00 0.00%
01-6621-16	ELECTRIC	28,599.57	30,296.15	24,359.57	22,000.00	30,000.00	8,000.00 36.36%
01-6622-16	GAS-NATURAL	41.58	0.00	258.43	0.00	0.00	0.00 0.00%
01-6623-16	COMMUNICATIONS-POLICE	36,291.73	63,933.78	58,887.74	63,000.00	70,000.00	7,000.00 11.11%
01-6626-16	GAS-OIL- & DIESEL	57,408.19	98,526.83	80,264.66	65,000.00	85,000.00	20,000.00 30.77%
01-6640-16	DUES & SUBSCRIPTIONS	6,233.48	6,202.25	7,788.70	6,500.00	7,000.00	500.00 7.69%
01-6700-16	DONATION EXPENDITURES	320.07	0.00	0.00	2,000.00	1,000.00	-1,000.00 -50.00%
01-6701-16	TEXAS EASTERN 911 GRANT	104,087.77	0.00	0.00	0.00	0.00	0.00 0.00%

Budget Comparison Report

					Comparison 1	Comparison 1	%
		2020-2021	2021-2022	2022-2023	Parent Budget	to Parent	
		Total Activity	Total Activity	YTD Activity	2022-2023	Budget	
				Through Aug	2022-23 ADOPT	Increase /	
Account Number					2023-2024	(Decrease)	
					PROPOSED		
<u>01-6705-16</u>	AUTISM AWARENESS PROGRA	715.00	0.00	0.00	0.00	0.00	0.00%
<u>01-6707-16</u>	SWAT EXPENSES	0.00	4,995.86	0.00	0.00	0.00	0.00%
<u>01-6750-16</u>	CAPITAL	264,656.95	68,050.35	334,292.91	200,000.00	72,720.00	36.36%
Total Department: 16 - Police:		3,766,272.07	3,918,425.68	3,701,273.35	4,398,792.00	435,463.00	9.90%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Department: 18 - Parks Division								
<u>01-6100-18</u>	Supervision	55,644.89	79,079.11	3,285.65	0.00	0.00	0.00	0.00%
<u>01-6130-18</u>	LABOR OPERATIONS	225,621.05	295,388.40	241,015.94	300,816.00	304,807.00	3,991.00	1.33%
<u>01-6180-18</u>	PART TIME/TEMPORARY	0.00	5,002.47	16,952.75	30,000.00	30,000.00	0.00	0.00%
<u>01-6190-18</u>	OVERTIME	27,816.83	48,702.47	32,796.26	50,000.00	50,000.00	0.00	0.00%
<u>01-6192-18</u>	LONGEVITY	0.00	2,280.00	1,720.00	2,008.00	1,856.00	-152.00	-7.57%
<u>01-6193-18</u>	MERIT RAISE	0.00	10,454.43	4,603.38	0.00	0.00	0.00	0.00%
<u>01-6196-18</u>	SALARY ADJUSTMENT	0.00	6,984.30	974.58	1,141.00	1,141.00	0.00	0.00%
<u>01-6200-18</u>	RETIREMENT	51,251.08	70,187.98	46,635.13	58,675.00	59,006.00	331.00	0.56%
<u>01-6210-18</u>	S S TAXES	23,225.83	33,740.24	22,545.18	29,374.00	29,669.00	295.00	1.00%
<u>01-6330-18</u>	MEDICAL	0.00	0.00	303.24	0.00	0.00	0.00	0.00%
<u>01-6450-18</u>	BLDG & GROUNDS	0.00	0.00	585.00	0.00	0.00	0.00	0.00%
<u>01-6452-18</u>	BLD & GROUNDS-L.F. PARK	12,675.62	4,329.42	91,222.06	15,000.00	15,000.00	0.00	0.00%
<u>01-6453-18</u>	BLD & GROUNDS-YATES PARK	2,357.09	1,761.19	3,065.18	10,000.00	10,000.00	0.00	0.00%
<u>01-6454-18</u>	BLDG & GROUNDS-SPORTS CO	0.00	677.86	1,605.40	10,000.00	10,000.00	0.00	0.00%
<u>01-6458-18</u>	SPORTS COMPLEX OPR	11,081.59	8,418.13	8,764.38	25,000.00	25,000.00	0.00	0.00%
<u>01-6462-18</u>	BLD & GROUNDS-FAIRPARK	9,930.37	21,777.79	11,055.52	10,000.00	10,000.00	0.00	0.00%
<u>01-6463-18</u>	WATER SPRAY PARK	3,708.48	896.64	0.00	3,000.00	3,000.00	0.00	0.00%
<u>01-6580-18</u>	TRAVEL & SCHOOLS	0.00	899.00	500.00	500.00	2,500.00	2,000.00	400.00%
<u>01-6621-18</u>	ELECTRIC	8,826.74	8,376.73	7,511.03	15,000.00	10,000.00	-5,000.00	-33.33%
<u>01-6623-18</u>	COMMUNICATIONS-PARKS	1,387.50	11,157.00	4,291.90	14,000.00	14,000.00	0.00	0.00%
<u>01-6626-18</u>	GAS-OIL-& DIESEL	0.00	0.00	2,229.50	0.00	2,000.00	2,000.00	0.00%
<u>01-6740-18</u>	TRANSFER EQUIPMENT REPLA	0.00	23,680.00	30,497.00	30,497.00	32,558.00	2,061.00	6.76%
<u>01-6750-18</u>	CAPITAL	0.00	0.00	0.00	0.00	26,000.00	26,000.00	0.00%
Total Department: 18 - Parks Division:		433,527.07	633,793.16	532,159.08	605,011.00	636,537.00	31,526.00	5.21%

Budget Comparison Report

					Comparison 1	Comparison 1	%
		2020-2021	2021-2022	2022-2023	Parent Budget	to Parent	
		Total Activity	Total Activity	YTD Activity	2022-2023	Budget	
				Through Aug	2022-23 ADOPT	2023-2024	
						2023-2024	
						PROPOSED	
						Increase /	
						(Decrease)	
Account Number							
Department: 19 - Community Center Division							
01-6421-19	EXTERMINATION	65.00	0.00	65.00	300.00	300.00	0.00 0.00%
01-6450-19	BLDG & GROUNDS	941.86	746.62	549.20	3,000.00	3,000.00	0.00 0.00%
01-6621-19	ELECTRIC	4,454.22	5,829.61	3,434.40	7,500.00	7,500.00	0.00 0.00%
01-6622-19	GAS-NATURAL	1,669.09	2,026.27	1,871.85	3,000.00	3,000.00	0.00 0.00%
Total Department: 19 - Community Center Division:		7,130.17	8,602.50	5,920.45	13,800.00	13,800.00	0.00 0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Department: 20 - Animal Center								
<u>01-6100-20</u>	SUPERVISION	61,657.45	68,545.35	58,325.28	68,383.00	74,317.00	5,934.00	8.68%
<u>01-6130-20</u>	LABOR OPERATIONS	102,009.30	111,074.91	96,325.28	118,643.00	122,796.00	4,153.00	3.50%
<u>01-6180-20</u>	PART TIME/TEMPORARY	44,532.45	55,364.77	57,579.31	75,000.00	80,000.00	5,000.00	6.67%
<u>01-6190-20</u>	OVERTIME	4,589.48	4,580.84	3,451.13	6,000.00	6,000.00	0.00	0.00%
<u>01-6192-20</u>	LONGEVITY	0.00	324.00	500.00	368.00	704.00	336.00	91.30%
<u>01-6193-20</u>	MERIT RAISE	0.00	6,827.70	6,443.71	3,114.00	0.00	-3,114.00	-100.00%
<u>01-6194-20</u>	CERTIFICATE PAY	138.46	0.00	825.00	0.00	5,400.00	5,400.00	0.00%
<u>01-6196-20</u>	SALARY ADJUSTMENT	0.00	2,328.10	649.72	652.00	652.00	0.00	0.00%
<u>01-6200-20</u>	RETIREMENT	27,767.87	31,067.78	27,464.18	32,680.00	33,779.00	1,099.00	3.36%
<u>01-6210-20</u>	S S TAXES	15,453.27	18,242.00	16,311.51	20,822.00	22,175.00	1,353.00	6.50%
<u>01-6290-20</u>	UNIFORMS	1,508.00	2,384.59	1,782.10	3,000.00	3,000.00	0.00	0.00%
<u>01-6330-20</u>	MEDICAL	18.78	4,070.00	547.69	3,000.00	3,000.00	0.00	0.00%
<u>01-6340-20</u>	DATA PROCESSING	0.00	2,155.44	1,619.53	2,500.00	2,500.00	0.00	0.00%
<u>01-6344-20</u>	VETERINARY	2,416.32	6,302.30	4,321.08	6,500.00	6,500.00	0.00	0.00%
<u>01-6421-20</u>	EXTERMINATION	120.00	0.00	120.00	600.00	600.00	0.00	0.00%
<u>01-6430-20</u>	EQUIPMENT	4,671.15	2,150.65	2,647.83	3,000.00	3,000.00	0.00	0.00%
<u>01-6431-20</u>	VEHICLES	4,182.39	364.74	1,792.45	4,000.00	4,000.00	0.00	0.00%
<u>01-6450-20</u>	BLDG & GROUNDS	2,900.94	12,067.14	23,739.64	10,000.00	10,000.00	0.00	0.00%
<u>01-6580-20</u>	TRAVEL & SCHOOLS	1,890.00	644.90	2,583.16	4,500.00	4,500.00	0.00	0.00%
<u>01-6610-20</u>	OFFICE	4,100.65	4,121.47	4,101.86	5,000.00	5,000.00	0.00	0.00%
<u>01-6612-20</u>	CONSUMABLE	494.25	256.41	669.90	600.00	600.00	0.00	0.00%
<u>01-6613-20</u>	CHEMICALS	2,177.05	3,973.44	2,059.43	2,500.00	2,500.00	0.00	0.00%
<u>01-6619-20</u>	POSTAGE	470.03	410.81	537.19	800.00	800.00	0.00	0.00%
<u>01-6620-20</u>	ANIMAL CARE SUPPLIES	19,148.73	22,245.75	20,774.82	25,000.00	27,000.00	2,000.00	8.00%
<u>01-6621-20</u>	ELECTRIC	9,055.94	10,344.84	9,929.10	10,000.00	11,000.00	1,000.00	10.00%
<u>01-6622-20</u>	GAS-NATURAL	0.00	1,595.26	1,768.35	1,500.00	2,500.00	1,000.00	66.67%
<u>01-6623-20</u>	COMMUNICATIONS-ANIMAL S	4,681.55	6,969.43	6,808.34	5,000.00	10,000.00	5,000.00	100.00%
<u>01-6626-20</u>	GAS-OIL& DIESEL	1,143.26	1,628.35	1,739.73	3,200.00	3,200.00	0.00	0.00%
<u>01-6640-20</u>	DUES & SUBSCRIPTIONS	150.00	0.00	168.68	300.00	600.00	300.00	100.00%
Total Department: 20 - Animal Center:		315,277.32	380,040.97	355,586.00	416,662.00	446,123.00	29,461.00	7.07%

Budget Comparison Report

					Comparison 1	Comparison 1	
					Budget	to Parent	
					Budget	Budget	%
					2022-2023	2023-2024	
					2022-23 ADOPT	2023-2024	
					PROPOSED	Increase /	
						(Decrease)	
Account Number		2020-2021	2021-2022	2022-2023			
		Total Activity	Total Activity	YTD Activity			
				Through Aug			
Department: 21 - Cemetery Division							
01-6450-21	BLDG & GROUNDS	6,809.07	16,154.02	11,360.65	4,000.00	10,000.00	6,000.00 150.00%
01-6750-21	CAPITAL	5,200.00	0.00	135.10	10,000.00	10,000.00	0.00 0.00%
Total Department: 21 - Cemetery Division:		12,009.07	16,154.02	11,495.75	14,000.00	20,000.00	6,000.00 42.86%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2020-2021	2021-2022	2022-2023	Parent Budget	Budget	to Parent	%
		Total Activity	Total Activity	YTD Activity	2022-2023	2023-2024	Budget	
				Through Aug	2022-23 ADOPT	2023-2024	Increase /	
						PROPOSED	(Decrease)	
Account Number								
Department: 23 - Main Street Contract								
01-6350-23	MAIN ST. CONTRACT	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	0.00	0.00%
Total Department: 23 - Main Street Contract:		17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Department: 25 - Miscellaneous								
01-6314-25	H.E.D.C.O. SALES TAX	0.81	0.00	1,860,457.77	2,037,500.00	2,250,000.00	212,500.00	10.43%
01-6349-25	ADMINISTRATIVE SERVICES	0.00	0.00	261.00	0.00	0.00	0.00	0.00%
01-6422-25	CONTRACT SANITATION SERVI	1,651,385.91	1,650,430.78	1,292,601.04	1,680,000.00	1,700,000.00	20,000.00	1.19%
01-6450-25	CITY HALL-BUILDINGS & GROU	0.00	0.00	16,095.49	0.00	112,000.00	112,000.00	0.00%
01-6621-25	CITY HALL-ELECTRIC/UTILITIES	0.00	0.00	30,080.25	0.00	40,000.00	40,000.00	0.00%
01-6641-25	FIREWORKS & FESTIVAL	32,180.12	49,794.78	40,880.62	40,000.00	40,000.00	0.00	0.00%
01-6642-25	MINERAL TAXES	33.05	0.00	74.99	0.00	0.00	0.00	0.00%
01-6710-25	COMPREHENSIVE PLAN	0.00	66,321.96	103,406.04	164,678.00	0.00	-164,678.00	-100.00%
01-6751-25	PURCHASE OF PROPERTY	30,367.00	2,283,873.79	0.00	0.00	0.00	0.00	0.00%
01-6794-25	GENERAL CONSTRUCTION FUN	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00%
01-6800-25	FEMA REIMBURSEMENT	374.48	0.00	0.00	0.00	0.00	0.00	0.00%
01-6845-25	INCODE SOFTWARE	84,324.00	22,772.50	0.00	0.00	0.00	0.00	0.00%
01-6850-25	CITY WORKS/GIS	90,512.93	75,360.00	72,980.50	60,835.00	61,000.00	165.00	0.27%
01-6860-25	AZAVAR AUDIT FEE	0.00	1,800.00	1,800.00	1,800.00	1,800.00	0.00	0.00%
01-6919-25	COVID-19	142,151.88	146,482.60	0.00	0.00	0.00	0.00	0.00%
01-6920-25	AMERICAN RESCUE PLAN	0.00	1,959,823.58	595,734.25	1,302,773.57	0.00	-1,302,773.57	-100.00%
Total Department: 25 - Miscellaneous:		2,031,330.18	6,256,659.99	4,114,371.95	5,287,586.57	4,204,800.00	-1,082,786.57	-20.48%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Department: 29 - Insurances								
01-6217-29	HEALTH INSURANCE-HEDCO	14,430.00	10,976.52	0.00	24,025.00	27,630.00	3,605.00	15.01%
01-6220-29	HEALTH INSURANCE	1,100,546.85	1,129,186.09	1,045,443.54	1,134,000.00	1,325,000.00	191,000.00	16.84%
01-6221-29	LIFE INSURANCE	3,857.07	16,717.28	5,014.51	8,000.00	9,200.00	1,200.00	15.00%
01-6230-29	W C INSURANCE (75%)	80,633.34	82,837.06	121,441.33	100,000.00	120,000.00	20,000.00	20.00%
01-6231-29	LONG TERM DISABILITY INS.	8,644.43	16,302.73	12,050.35	10,000.00	12,000.00	2,000.00	20.00%
01-6520-29	GENERAL LIABILITY INS. 65%	6,171.89	6,796.15	8,772.08	8,000.00	9,200.00	1,200.00	15.00%
01-6521-29	PROPERTY INSURANCE 55%	20,678.74	23,053.03	27,563.92	24,150.00	31,700.00	7,550.00	31.26%
01-6522-29	AUTO INSURANCE 60%	33,856.06	39,213.33	40,546.72	38,200.00	46,640.00	8,440.00	22.09%
01-6523-29	TEC (UNEMPLOYMENT)INS	6,441.94	2,336.41	0.00	15,000.00	15,000.00	0.00	0.00%
01-6524-29	CRIME INSURANCE 50%	471.87	454.06	447.26	600.00	700.00	100.00	16.67%
01-6525-29	BOND INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-6526-29	PUBLIC OFFICIAL INSURANCE	14,898.94	18,061.40	21,910.84	20,000.00	25,200.00	5,200.00	26.00%
01-6527-29	LAW ENFORCEMENT INSURAN	18,809.16	20,081.18	24,439.26	21,000.00	28,100.00	7,100.00	33.81%
Total Department: 29 - Insurances:		1,309,440.29	1,366,015.24	1,307,629.81	1,402,975.00	1,650,370.00	247,395.00	17.63%
Total Fund: 01 - General Fund:		1,741,047.29	-2,238,668.54	-1,611,548.90	13,000.00	14,416.00	1,416.00	10.89%

Budget Comparison Report

					Comparison 1	Comparison 1	
					Parent Budget	Budget	to Parent Budget
		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Increase /
Account Number		Total Activity	Total Activity	YTD Activity	2022-23 ADOPT	2023-2024	(Decrease)
				Through Aug		PROPOSED	%
Fund: 04 - Streets & Drainage Fund							
Department: 00 - 00							
<u>04-5330-00</u>	ELECTRIC FRANCHISE	189,220.42	194,823.59	150,218.90	200,000.00	200,000.00	0.00
<u>04-5333-00</u>	CHARGES FOR STREET USE	76,252.00	69,408.00	69,408.00	76,000.00	70,000.00	-6,000.00
<u>04-5380-00</u>	INTEREST	594.35	674.34	439.94	500.00	5,000.00	4,500.00
<u>04-5405-00</u>	10% SALES TAX TRANSFER IN	0.00	0.00	284,145.00	284,145.00	200,000.00	-84,145.00
<u>04-5406-00</u>	FROM STREET RENOVATION FI	0.00	493,882.13	0.00	0.00	0.00	0.00
<u>04-5925-00</u>	CDBG GRANT	56,237.05	0.00	0.00	0.00	0.00	0.00
<u>04-5999-00</u>	BEGINNING BALANCE	0.00	0.00	0.00	186,777.50	0.00	-186,777.50
<u>04-6617-00</u>	STREET MATERIALS	139,510.21	124,678.54	322,731.84	150,000.00	150,000.00	0.00
<u>04-6781-00</u>	PHASE 2 #22 ENGINEERING	3,100.00	0.00	0.00	0.00	0.00	0.00
<u>04-6783-00</u>	PHASE 2 #23 ENGINEERING	0.00	97,090.00	4,660.00	4,660.00	0.00	-4,660.00
<u>04-6784-00</u>	PHASE 2 #23 CONSTRUCTION	0.00	401,132.50	540,997.00	466,262.50	0.00	-466,262.50
<u>04-6785-00</u>	PHASE 2 #24 ENGINEERING	0.00	0.00	0.00	30,000.00	75,000.00	45,000.00
<u>04-6786-00</u>	PHASE 2 #24 CONSTRUCTION	0.00	0.00	0.00	96,500.00	250,000.00	153,500.00
Total Department: 00 - 00:		179,693.61	135,887.02	-364,177.00	0.00	0.00	0.00
Total Fund: 04 - Streets & Drainage Fund:		179,693.61	135,887.02	-364,177.00	0.00	0.00	0.00

Budget Comparison Report

					Comparison 1	Comparison 1		
		2020-2021	2021-2022	2022-2023	Parent Budget	Budget	to Parent	%
		Total Activity	Total Activity	YTD Activity	2022-2023	2023-2024	Increase /	
				Through Aug	2022-23 ADOPT	2023-2024	(Decrease)	
						PROPOSED		
Account Number								
Fund: 05 - General Construction Fund								
Department: 00 - 00								
05-5344-00	LANDFILL GATE PROCEEDS	354,462.92	367,709.54	230,283.30	360,000.00	350,000.00	-10,000.00	-2.78%
05-5345-00	DEMOLITION SERVICES	9,913.29	13,973.85	7,221.00	10,000.00	10,000.00	0.00	0.00%
05-5350-00	HENDERSON VILLAGES LOAN F	7,083.00	7,083.00	4,722.00	7,083.00	7,083.00	0.00	0.00%
05-5360-00	HEDCO REIMBURSEMENT-502	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
05-5380-00	INTEREST	2,219.89	2,418.59	919.70	1,500.00	2,500.00	1,000.00	66.67%
05-5401-00	TRANSFER FROM GENERAL FU	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00%
05-5905-00	FIRE STATION GRANT EXHAUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
05-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	136,090.00	0.00	-136,090.00	-100.00%
05-6337-00	IRRIGATION	49,850.00	0.00	0.00	0.00	0.00	0.00	0.00%
05-6338-00	LAKEFOREST SIDEWALKS/FLAC	38,100.00	14,234.00	0.00	0.00	0.00	0.00	0.00%
05-6423-00	RESIDENTIAL LANDFILL DISPOS	6,258.50	0.00	0.00	0.00	0.00	0.00	0.00%
05-6435-00	CODE ENFORCEMENT	8,189.50	17,576.51	35,312.62	20,000.00	20,000.00	0.00	0.00%
05-6732-00	TRANSFER TO GENERAL FUND	0.00	198,583.00	0.00	0.00	0.00	0.00	0.00%
05-6757-00	FIRE STATION	14,604.64	6,305.00	175,500.00	146,090.00	10,000.00	-136,090.00	-93.15%
05-6764-00	TURF MANAGEMENT	10,760.67	11,476.81	12,565.11	15,000.00	15,000.00	0.00	0.00%
05-6799-00	LAKE FOREST PAVILION	0.00	0.00	117.18	0.00	0.00	0.00	0.00%
05-6801-00	LAKEFOREST GENERAL IMPRO'	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
05-6803-00	POCKET PARK/PEDESTRIAN CC	0.00	25.52	113.17	0.00	0.00	0.00	0.00%
05-6808-00	LAKE FOREST PARK PLAZA	0.00	81.12	0.00	0.00	50,000.00	50,000.00	0.00%
05-6810-00	FAIRPARK PAVILLION REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
05-6812-00	CITY HALL RENOVATIONS	1,685.92	0.00	0.00	0.00	0.00	0.00	0.00%
05-6817-00	LAKE FOREST LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
05-6820-00	YATES PARK IMPROVEMENTS	112,200.00	28.54	0.00	0.00	5,000.00	5,000.00	0.00%
05-6821-00	FAIRPARK IMPROVEMENTS	7,400.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00%
05-6823-00	CEMETERY IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
05-6826-00	NEW ANNEX-FINANCE/WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
05-6827-00	DOG PARK	46.47	71.77	0.00	0.00	0.00	0.00	0.00%
05-6828-00	PUB SVCS STORAGE BLDG W/C	0.00	287.58	5,350.00	0.00	0.00	0.00	0.00%
05-6829-00	POLICE DEPT VEHICLE CANOPY	69,549.65	7,725.00	0.00	0.00	0.00	0.00	0.00%
05-6830-00	FIRE STATION BAY EXHAUST A	70,553.00	0.00	0.00	0.00	0.00	0.00	0.00%
05-6831-00	CITY ANNEX AT 502 W MAIN-F	43,198.08	0.00	14,696.74	0.00	0.00	0.00	0.00%
05-6832-00	PUBLIC SERVICES-WAREHOUSI	0.00	0.00	0.00	100,000.00	0.00	-100,000.00	-100.00%
05-6833-00	SPORTS COMPLEX-PEDESTRIAI	0.00	37,193.25	18,860.00	0.00	0.00	0.00	0.00%
05-6834-00	CITY HALL 300 W MAIN-REMO	0.00	419,449.09	278,976.18	150,000.00	130,000.00	-20,000.00	-13.33%
05-6835-00	TRASH CANS-PARKS/CEMETER	0.00	0.00	0.00	0.00	49,400.00	49,400.00	0.00%
Total Department: 00 - 00:		-39,717.33	-321,852.21	-198,345.00	83,583.00	65,183.00	-18,400.00	-22.01%
Total Fund: 05 - General Construction Fund:		-39,717.33	-321,852.21	-198,345.00	83,583.00	65,183.00	-18,400.00	-22.01%

Budget Comparison Report

				Comparison 1	Comparison 1	
				Parent Budget	to Parent Budget	%
				2022-2023	Increase /	
				2022-23 ADOPT	(Decrease)	
Account Number						
Fund: 06 - 2019 Bond Series Fund						
Department: 00 - 00						
06-5380-00	INTEREST	4,533.75	2,131.64	0.00	0.00	0.00%
06-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	0.00	0.00%
06-6101-00	TRANSFER TO STREET & DRAIN	0.00	493,882.13	0.00	0.00	0.00%
06-6755-00	STREET IMPROVEMENTS	1,686,307.75	0.00	0.00	0.00	0.00%
Total Department: 00 - 00:		-1,681,774.00	-491,750.49	0.00	0.00	0.00%
Total Fund: 06 - 2019 Bond Series Fund:		-1,681,774.00	-491,750.49	0.00	0.00	0.00%

Budget Comparison Report

Account Number
Fund: 07 - Civic Center
Department: 00 - 00
07-5380-00

	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
INTEREST	0.36	0.36	0.24	0.00	0.00	0.00	0.00%
Total Department: 00 - 00:	0.36	0.36	0.24	0.00	0.00	0.00	0.00%
Total Fund: 07 - Civic Center:	0.36	0.36	0.24	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Fund: 09 - Equipment Replacement Fund								
Department: 00 - 00								
09-5380-00	INTEREST	1,357.10	1,256.37	5,849.78	1,000.00	12,500.00	11,500.00	1,150.00%
09-5401-00	GENERAL FUND	95,443.00	122,588.00	93,518.00	93,518.00	96,010.00	2,492.00	2.66%
09-5402-00	WATER- SEWER	55,806.00	48,539.00	47,638.00	47,638.00	54,128.00	6,490.00	13.62%
09-5403-00	TOURISM FUND	0.00	0.00	4,773.00	4,773.00	0.00	-4,773.00	-100.00%
09-5404-00	MAIN STREET	4,773.00	4,773.00	0.00	0.00	0.00	0.00	0.00%
09-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	0.00	139,362.00	139,362.00	0.00%
09-6837-00	FIRE DEPT TAHOE	41,730.73	0.00	0.00	0.00	0.00	0.00	0.00%
09-6838-00	PUB SVCS ZERO TURN MOWEF	13,563.22	0.00	0.00	0.00	0.00	0.00	0.00%
09-6839-00	W/S 1/2 TON PICKUP	0.00	32,423.75	0.00	0.00	0.00	0.00	0.00%
09-6840-00	W/S EQUIPMENT TRAILER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
09-6841-00	PARKS/REC ZERO TURN MOWI	27,126.44	0.00	0.00	0.00	0.00	0.00	0.00%
09-6842-00	PARKS/REC 3/4 TON PICKUP	0.00	34,083.00	0.00	0.00	0.00	0.00	0.00%
09-6843-00	PARKS/REC TRAILER	4,054.24	0.00	0.00	0.00	0.00	0.00	0.00%
09-6844-00	CODE-1/2 TON PU	0.00	32,423.75	0.00	0.00	0.00	0.00	0.00%
09-6845-00	PARKS-STAND-ON AERATOR	0.00	12,264.65	0.00	0.00	0.00	0.00	0.00%
09-6846-00	W/S CREW-1/2 TON TRUCK	0.00	32,423.75	0.00	0.00	0.00	0.00	0.00%
09-6847-00	W/S MAINT-3/4 TON TRUCK	0.00	17,051.65	0.00	0.00	0.00	0.00	0.00%
09-6848-00	W/S W/W TREATMENT-1/2 TC	0.00	32,423.75	0.00	0.00	0.00	0.00	0.00%
09-6849-00	ANIMAL CENTER TRUCK	0.00	0.00	0.00	82,923.00	0.00	-82,923.00	-100.00%
09-6850-00	CODE-1/2 TON PICKUP	0.00	0.00	0.00	0.00	45,000.00	45,000.00	0.00%
09-6851-00	PUB SVC-TRAILER-DOVETAIL E	0.00	0.00	0.00	0.00	32,000.00	32,000.00	0.00%
09-6852-00	PUB SVC-1/2 TON PICKUP	0.00	0.00	0.00	0.00	45,000.00	45,000.00	0.00%
09-6853-00	PUB SVC-1/2 TON PICKUP	0.00	0.00	0.00	0.00	45,000.00	45,000.00	0.00%
09-6854-00	W/S LINE MAINT-1/2 TON PICI	0.00	0.00	0.00	0.00	45,000.00	45,000.00	0.00%
09-6855-00	W/S LINE MAINT-1/2 TON PICI	0.00	0.00	0.00	0.00	45,000.00	45,000.00	0.00%
09-6856-00	W/S WASTEWATER-1/2 TON P	0.00	0.00	0.00	0.00	45,000.00	45,000.00	0.00%
Total Department: 00 - 00:		70,904.47	-15,937.93	151,778.78	64,006.00	0.00	-64,006.00	-100.00%
Total Fund: 09 - Equipment Replacement Fund:		70,904.47	-15,937.93	151,778.78	64,006.00	0.00	-64,006.00	-100.00%

Budget Comparison Report

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED	Increase / (Decrease)	
Fund: 12 - Forfeiture Fund							
Department: 00 - 00							
12-5380-00	INTEREST	211.81	269.46	241.19	150.00	2,500.00	2,350.00 1,566.67%
12-5611-00	LOCAL FORFEITURES	0.00	11,959.20	11,825.25	0.00	0.00	0.00 0.00%
12-5701-00	DEA FORFEITURES	9,467.33	4,267.44	0.00	0.00	0.00	0.00 0.00%
12-5707-00	MIS LOCAL	0.00	4,920.00	14,754.00	0.00	0.00	0.00 0.00%
12-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	10,000.00	10,000.00	0.00 0.00%
12-6461-00	DEPARTMENTAL EXPENSE	7,665.00	405.00	450.00	10,150.00	12,500.00	2,350.00 23.15%
12-6462-00	RETURN SEIZED MONEY	0.00	4,920.00	14,754.00	0.00	0.00	0.00 0.00%
Total Department: 00 - 00:		2,014.14	16,091.10	11,616.44	0.00	0.00	0.00 0.00%
Total Fund: 12 - Forfeiture Fund:		2,014.14	16,091.10	11,616.44	0.00	0.00	0.00 0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Fund: 14 - Tourism Fund								
Department: 00 - 00								
14-5320-00	HOTEL/MOTEL OCCUPANCY T/	245,107.14	287,670.84	213,695.75	275,000.00	320,000.00	45,000.00	16.36%
14-5360-00	PLAZA RENTALS	1,050.00	0.00	0.00	0.00	0.00	0.00	0.00%
14-5366-00	CIVIC CENTER RENTAL FEES	25,324.00	73,771.50	66,182.00	60,000.00	80,000.00	20,000.00	33.33%
14-5367-00	SECURITY OFFICER FEES	1,660.00	2,745.00	3,325.00	1,000.00	1,000.00	0.00	0.00%
14-5380-00	INTEREST INCOME	528.82	524.72	576.80	350.00	10,000.00	9,650.00	2,757.14%
14-5904-00	VENDING MACHINES REVENUE	0.00	1,047.61	1,764.76	1,000.00	1,000.00	0.00	0.00%
14-5905-00	Civic Center Misc. Revenue	0.00	723.44	120.00	200.00	0.00	-200.00	-100.00%
14-5912-00	DONATIONS	1,000.00	67,585.00	0.00	1,000.00	1,000.00	0.00	0.00%
14-5949-00	SYRUP FESTIVAL INCOME	120.00	46,484.25	49,037.50	50,000.00	50,000.00	0.00	0.00%
14-5960-00	CHRISTMAS PARADE	878.00	1,380.00	1,320.00	1,500.00	1,500.00	0.00	0.00%
14-5977-00	ARP-ONE TIME SALARY ADJUST	0.00	10,097.87	0.00	0.00	0.00	0.00	0.00%
14-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	0.00	27,902.00	27,902.00	0.00%
Total Department: 00 - 00:		275,667.96	492,030.23	336,021.81	390,050.00	492,402.00	102,352.00	26.24%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Department: 01 - Tourism Division								
14-6100-01	SUPERVISION	63,174.70	58,452.27	33,456.95	60,594.00	53,021.00	-7,573.00	-12.50%
14-6130-01	LABOR OPERATIONS	3,230.20	48,435.66	1,988.36	0.00	0.00	0.00	0.00%
14-6192-01	LONGEVITY	0.00	864.00	912.00	912.00	48.00	-864.00	-94.74%
14-6193-01	MERIT RAISE	0.00	2,248.58	814.07	0.00	0.00	0.00	0.00%
14-6196-01	SALARY ADJUSTMENT	0.00	2,328.10	162.43	163.00	163.00	0.00	0.00%
14-6197-01	CAR ALLOWANCE	1,400.00	8,400.00	8,400.00	8,400.00	0.00	-8,400.00	-100.00%
14-6200-01	RETIREMENT	11,171.45	19,161.10	6,388.05	11,626.00	8,819.00	-2,807.00	-24.14%
14-6210-01	S S TAXES	5,197.69	9,013.83	2,895.49	5,361.00	4,074.00	-1,287.00	-24.01%
14-6220-01	HEALTH INSURANCE	9,648.21	17,798.82	6,958.71	7,200.00	8,000.00	800.00	11.11%
14-6221-01	LIFE INSURANCE	68.03	107.93	53.72	100.00	50.00	-50.00	-50.00%
14-6231-01	LONG TERM DISABILITY INS.	81.48	267.32	136.48	200.00	100.00	-100.00	-50.00%
14-6330-01	MEDICAL	0.00	0.00	366.20	0.00	0.00	0.00	0.00%
14-6430-01	EQUIPMENT	3,339.34	4,926.62	5,442.27	1,800.00	10,000.00	8,200.00	455.56%
14-6540-01	ADVERTISING	41,736.97	24,203.67	15,913.07	30,000.00	40,145.00	10,145.00	33.82%
14-6565-01	TRAVEL SHOWS	0.00	4,282.00	605.95	5,400.00	5,000.00	-400.00	-7.41%
14-6569-01	PROMOTION ITEMS	130.32	0.00	183.00	2,000.00	4,000.00	2,000.00	100.00%
14-6570-01	DATA PROCESSING	929.37	106.33	144.47	0.00	200.00	200.00	0.00%
14-6574-01	SPORTING & OTHER EVENTS G	20,500.00	1,200.00	1,500.00	5,000.00	5,000.00	0.00	0.00%
14-6575-01	SYRUP FESTIVAL EXPENSES	1,445.87	25,217.57	42,667.31	30,000.00	35,500.00	5,500.00	18.33%
14-6580-01	TRAVEL & SCHOOLS	113.94	1,526.20	610.70	1,300.00	1,300.00	0.00	0.00%
14-6610-01	OFFICE SUPPLIES	897.25	724.88	57.27	1,000.00	1,000.00	0.00	0.00%
14-6619-01	POSTAGE	948.96	564.11	104.04	1,000.00	500.00	-500.00	-50.00%
14-6621-01	ELECTRIC	0.00	20.89	14.50	0.00	0.00	0.00	0.00%
14-6623-01	TELEPHONE	2,889.00	2,492.96	263.20	3,000.00	1,600.00	-1,400.00	-46.67%
14-6640-01	MEMBERSHIP-TOURISM	2,035.54	1,140.00	1,978.29	1,500.00	0.00	-1,500.00	-100.00%
Total Department: 01 - Tourism Division:		168,938.32	233,482.84	132,016.53	176,556.00	178,520.00	1,964.00	1.11%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Comparison 1	Comparison 1	%	
					Parent Budget	Budget		to Parent Budget
					2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED		Increase / (Decrease)
Department: 03 - Civic Center Division								
14-6100-03	SUPERVISION	56,194.60	35,375.00	58,468.43	51,228.00	58,456.00	7,228.00	14.11%
14-6180-03	PART TIME	20,350.60	28,007.44	21,939.56	20,000.00	20,000.00	0.00	0.00%
14-6192-03	LONGEVITY	0.00	0.00	0.00	28.00	0.00	-28.00	-100.00%
14-6196-03	SALARY ADJUSTMENT	0.00	2,328.10	324.86	163.00	163.00	0.00	0.00%
14-6200-03	RETIREMENT	9,199.53	5,826.80	10,652.13	8,524.00	9,722.00	1,198.00	14.05%
14-6210-03	S S TAXES	5,676.53	5,019.76	6,495.31	5,464.00	6,734.00	1,270.00	23.24%
14-6220-03	HEALTH INSURANCE	10,132.88	4,114.60	10,788.58	7,200.00	8,000.00	800.00	11.11%
14-6221-03	LIFE INSURANCE	0.00	0.00	0.00	100.00	50.00	-50.00	-50.00%
14-6231-03	LONG TERM DISABILITY INS.	63.07	151.61	114.08	200.00	100.00	-100.00	-50.00%
14-6421-03	EXTERMINATION	55.00	200.00	255.00	700.00	500.00	-200.00	-28.57%
14-6430-03	EQUIPMENT	3,071.45	2,588.46	1,876.57	1,800.00	9,000.00	7,200.00	400.00%
14-6450-03	BLDG & GROUNDS	15,759.19	12,398.59	60,825.40	10,000.00	34,270.00	24,270.00	242.70%
14-6540-03	ADVERTISING	533.75	1,468.58	909.73	1,000.00	1,000.00	0.00	0.00%
14-6560-03	CHRISTMAS PARADE	846.13	671.20	1,137.74	700.00	1,500.00	800.00	114.29%
14-6580-03	TRAVEL & SCHOOLS	150.00	632.13	500.00	1,100.00	0.00	-1,100.00	-100.00%
14-6610-03	OFFICE SUPPLIES	327.50	1,100.54	455.88	500.00	500.00	0.00	0.00%
14-6611-03	JANITOR	-33.19	729.57	3,253.77	2,000.00	3,000.00	1,000.00	50.00%
14-6612-03	CONSUMABLES	1,644.64	980.76	2,001.31	1,500.00	2,000.00	500.00	33.33%
14-6615-03	Civic Ctr Vending Expense	0.00	454.60	1,520.76	1,000.00	2,000.00	1,000.00	100.00%
14-6621-03	ELECTRIC	24,665.38	27,799.57	19,749.54	28,000.00	28,000.00	0.00	0.00%
14-6622-03	GAS-NATURAL	1,756.62	1,227.04	2,080.85	1,500.00	2,500.00	1,000.00	66.67%
14-6623-03	COMMUNICATIONS-CIVIC CEN	3,513.86	4,873.77	4,875.52	6,000.00	35,596.00	29,596.00	493.27%
14-6750-03	CAPITAL	0.00	66,220.00	1,172.47	0.00	90,791.00	90,791.00	0.00%
Total Department: 03 - Civic Center Division:		153,907.54	202,168.12	209,397.49	148,707.00	313,882.00	165,175.00	111.07%
Total Fund: 14 - Tourism Fund:		-47,177.90	56,379.27	-5,392.21	64,787.00	0.00	-64,787.00	-100.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Fund: 15 - Main Street Fund								
Department: 01 - Tourism Division								
15-5358-01	TRANSFER FROM CITY FUNDS	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	0.00	0.00%
15-5380-01	INTEREST INCOME	85.75	105.59	69.91	60.00	80.00	20.00	33.33%
15-5920-01	SPECIAL EVENTS INCOME	5,139.58	5,786.70	5,496.53	5,000.00	6,640.00	1,640.00	32.80%
15-5999-01	BEGINNING BALANCE	0.00	0.00	0.00	7,613.00	10,000.00	2,387.00	31.35%
15-6320-01	AUDITOR	60.00	60.00	70.00	100.00	70.00	-30.00	-30.00%
15-6338-01	SANTA CLAUS	5.40	450.00	350.00	300.00	1,000.00	700.00	233.33%
15-6430-01	EQUIPMENT	0.00	168.84	6.70	1,800.00	150.00	-1,650.00	-91.67%
15-6460-01	CONTRACT SERVICES	0.00	0.00	195.94	1,000.00	0.00	-1,000.00	-100.00%
15-6540-01	ADVERTISING	146.25	590.75	0.00	0.00	0.00	0.00	0.00%
15-6571-01	DOWNTOWN PROJECTS	8,000.00	191.74	1,203.16	5,000.00	15,000.00	10,000.00	200.00%
15-6580-01	TRAVEL & SCHOOLS	705.29	539.07	859.60	2,500.00	2,500.00	0.00	0.00%
15-6582-01	PLANNING RETREATS	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
15-6610-01	OFFICE	10.83	442.49	0.00	300.00	300.00	0.00	0.00%
15-6619-01	POSTAGE	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%
15-6620-01	MEMORIALS	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%
15-6621-01	ELECTRIC	1,259.97	1,214.15	1,435.77	2,000.00	2,000.00	0.00	0.00%
15-6631-01	CHRISTMAS SUPPLIES	158.33	37.88	60.55	200.00	200.00	0.00	0.00%
15-6638-01	SPECIAL EVENT	8,762.25	4,325.10	4,750.54	5,000.00	5,000.00	0.00	0.00%
15-6640-01	DUES & SUBSCRIPTIONS	993.83	1,618.81	2,147.18	1,000.00	2,000.00	1,000.00	100.00%
15-6740-01	TRANSFER TO EQUIPMENT REI	4,773.00	4,773.00	4,773.00	4,773.00	0.00	-4,773.00	-100.00%
15-6754-01	FACADE & SIGN GRANTS	3,064.80	227.32	3,545.41	5,000.00	5,000.00	0.00	0.00%
Total Department: 01 - Tourism Division:		-5,714.62	8,253.14	3,168.59	0.00	0.00	0.00	0.00%
Total Fund: 15 - Main Street Fund:		-5,714.62	8,253.14	3,168.59	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
						Increase /		
						(Decrease)		

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					2022-2023	2023-2024		
					2022-23 ADOPT	2023-2024		
						PROPOSED		
						Increase /		
						(Decrease)		
</								

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Comparison 1	Comparison 1	%	
					Parent Budget	to Parent Budget		
					2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED		Increase / (Decrease)
Department: 29 - Insurances								
30-6220-29	HEALTH INSURANCE	254,409.50	246,014.21	237,529.53	300,000.00	360,000.00	60,000.00	20.00%
30-6221-29	LIFE INSURANCE	832.60	1,405.67	1,103.44	1,000.00	1,200.00	200.00	20.00%
30-6230-29	W C INSURANCE (25%)	26,274.78	26,585.68	40,460.83	40,000.00	48,000.00	8,000.00	20.00%
30-6231-29	LONG TERM DISABILITY INS.	1,906.20	3,356.30	2,445.38	4,000.00	4,800.00	800.00	20.00%
30-6520-29	GENERAL LIABILITY INS. 35%	3,323.33	3,659.47	4,454.20	4,000.00	4,800.00	800.00	20.00%
30-6521-29	PROPERTY INSURANCE 45%	16,918.96	18,861.57	22,552.30	19,500.00	27,000.00	7,500.00	38.46%
30-6522-29	AUTO INSURANCE 40%	21,508.26	24,239.71	27,031.14	25,500.00	32,400.00	6,900.00	27.06%
30-6523-29	TEC UNEMPLOYMENT INS	1,801.69	1,509.93	0.00	6,000.00	6,000.00	0.00	0.00%
30-6524-29	CRIME INSURANCE 50%	421.40	421.40	447.26	600.00	600.00	0.00	0.00%
30-6850-29	CITY WORKS/GIS	37,950.00	55,360.00	72,980.50	32,590.00	57,000.00	24,410.00	74.90%
Total Department: 29 - Insurances:		365,346.72	381,413.94	409,004.58	433,190.00	541,800.00	108,610.00	25.07%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Department: 30 - Water/Sewer Lince Maintenance								
30-6100-30	SUPERVISION	86,103.99	88,037.94	74,621.21	90,895.00	94,077.00	3,182.00	3.50%
30-6110-30	CLERICAL	42,475.55	45,518.64	36,786.25	46,989.00	46,994.00	5.00	0.01%
30-6130-30	LABOR OPERATIONS	519,679.96	535,799.09	481,143.65	591,964.00	610,275.00	18,311.00	3.09%
30-6190-30	OVERTIME	62,867.14	59,370.76	84,242.24	60,000.00	65,000.00	5,000.00	8.33%
30-6192-30	LONGEVITY	0.00	6,268.00	5,476.00	7,156.00	5,884.00	-1,272.00	-17.78%
30-6193-30	MERIT RAISE	0.00	22,019.57	19,137.02	0.00	0.00	0.00	0.00%
30-6194-30	CERTIFICATE PAY	600.08	600.08	2,226.96	600.00	1,100.00	500.00	83.33%
30-6196-30	SALARY ADJUSTMENT	0.00	4,656.20	3,086.17	2,608.00	2,608.00	0.00	0.00%
30-6200-30	RETIREMENT	117,198.45	119,711.31	115,810.21	132,642.00	135,759.00	3,117.00	2.35%
30-6210-30	S S TAXES	52,283.33	56,326.72	52,333.68	61,217.00	63,185.00	1,968.00	3.21%
30-6290-30	UNIFORMS	5,726.21	6,724.87	6,214.29	5,500.00	5,000.00	-500.00	-9.09%
30-6313-30	GENERAL FUND MGT FEE	0.00	521,752.00	100,000.00	450,000.00	500,000.00	50,000.00	11.11%
30-6330-30	MEDICAL	351.24	182.96	152.78	1,000.00	1,000.00	0.00	0.00%
30-6430-30	EQUIPMENT	36,236.15	43,044.03	28,654.80	35,000.00	35,000.00	0.00	0.00%
30-6431-30	VEHICLES	14,176.04	21,605.68	13,767.33	12,000.00	12,500.00	500.00	4.17%
30-6434-30	SEWER LINES	100,818.36	81,173.01	193,759.40	75,000.00	80,000.00	5,000.00	6.67%
30-6437-30	WATER LINES	121,123.01	143,159.63	138,855.13	105,000.00	105,000.00	0.00	0.00%
30-6439-30	METER CHANGE OUTS	0.00	1,546.00	0.00	0.00	0.00	0.00	0.00%
30-6442-30	AMR REPLACEMENT	8,487.73	0.00	0.00	6,000.00	0.00	-6,000.00	-100.00%
30-6450-30	BLDG & GROUNDS	9,891.36	8,039.28	6,595.94	17,000.00	10,000.00	-7,000.00	-41.18%
30-6540-30	ADVERTISING	624.00	483.94	0.00	200.00	200.00	0.00	0.00%
30-6580-30	TRAVEL & SCHOOLS	1,595.33	1,305.60	10,351.14	8,000.00	8,000.00	0.00	0.00%
30-6610-30	OFFICE	2,717.78	919.60	600.08	3,500.00	2,000.00	-1,500.00	-42.86%
30-6611-30	JANITOR	1,705.52	2,090.03	1,460.31	1,000.00	1,000.00	0.00	0.00%
30-6612-30	CONSUMABLE	6,418.55	6,799.73	6,070.65	6,500.00	6,500.00	0.00	0.00%
30-6613-30	CHEMICALS	2,557.54	1,907.40	1,039.42	5,500.00	5,500.00	0.00	0.00%
30-6615-30	MINOR APPARATUS /SMALL TI	9,074.28	9,673.92	8,640.59	10,000.00	10,000.00	0.00	0.00%
30-6621-30	ELECTRIC	296.85	6,200.81	121.72	7,500.00	3,500.00	-4,000.00	-53.33%
30-6622-30	GAS-NATURAL	87.00	0.00	91.16	0.00	1,500.00	1,500.00	0.00%
30-6623-30	COMMUNICATIONS-PUBLIC U	6,927.00	6,285.16	6,132.09	8,500.00	7,500.00	-1,000.00	-11.76%
30-6626-30	GAS-OIL& DIESEL	20,664.81	36,354.47	28,175.22	25,000.00	35,000.00	10,000.00	40.00%
30-6740-30	TRANSFER TO EQUIP. REPLACE	39,085.00	31,818.00	40,388.00	40,388.00	40,389.00	1.00	0.00%
30-6750-30	CAPITAL	0.00	0.00	91.53	175,000.00	7,600.00	-167,400.00	-95.66%
Total Department: 30 - Water/Sewer Lince Maintenance:		1,269,772.26	1,869,374.43	1,466,024.97	1,991,659.00	1,902,071.00	-89,588.00	-4.50%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Account Number								
Department: 31 - Water/Sewer Debt Service								
30-6917-31	2004 SERIES INTEREST	-1,261.63	-816.22	0.00	0.00	0.00	0.00	0.00%
30-6935-31	2011 SERIES-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
30-6936-31	2011 SERIES-INTEREST	16,500.00	8,550.00	0.00	0.00	0.00	0.00	0.00%
30-6937-31	2011 AGENT FEES	1,050.00	750.00	1,050.00	0.00	0.00	0.00	0.00%
30-6938-31	2012 SERIES PRINCIPAL	0.00	0.00	176,545.00	176,545.00	179,180.00	2,635.00	1.49%
30-6939-31	2012 SERIES INTEREST	22,486.88	18,275.88	7,897.03	13,756.00	8,544.00	-5,212.00	-37.89%
30-6942-31	2014 BOND SERIES PRINCIPAL	0.00	0.00	0.00	105,000.00	105,000.00	0.00	0.00%
30-6943-31	2014 BOND SERIES INTEREST	12,000.00	9,875.00	3,875.00	7,750.00	5,125.00	-2,625.00	-33.87%
30-6944-31	2014 BOND SERIES AGENT FEE	1,050.00	750.00	750.00	1,050.00	1,050.00	0.00	0.00%
30-6951-31	2018 BOND SERIES PRINCIPAL	0.00	0.00	0.00	90,000.00	100,000.00	10,000.00	11.11%
30-6952-31	2018 BOND SERIES INTEREST	229,631.26	229,631.26	114,815.63	229,631.00	226,031.00	-3,600.00	-1.57%
30-6953-31	2018 BOND SERIES AGENT FEE	400.00	500.00	0.00	400.00	500.00	100.00	25.00%
30-6961-31	WATER METER/LIGHTING PRO	0.00	0.00	0.00	0.00	256,718.00	256,718.00	0.00%
30-6962-31	WATER METER/LIGHTING PRO	0.00	0.00	0.00	0.00	105,523.00	105,523.00	0.00%
30-6970-31	AMORTIZATION EXPENSE	9,355.54	9,068.25	0.00	0.00	0.00	0.00	0.00%
Total Department: 31 - Water/Sewer Debt Service:		291,212.05	276,584.17	304,932.66	624,132.00	987,671.00	363,539.00	58.25%

Budget Comparison Report

					Comparison 1	Comparison 1	%
					Budget	to Parent	
		2020-2021	2021-2022	2022-2023	Parent Budget	Budget	
		Total Activity	Total Activity	YTD Activity	2022-2023	2023-2024	
Account Number				Through Aug	2022-23 ADOPT	2023-2024 PROPOSED	Increase / (Decrease)
Department: 35 - Water Office							
<u>30-6110-35</u>	CLERICAL	135,357.54	146,059.46	123,126.10	151,576.00	156,882.00	5,306.00 3.50%
<u>30-6190-35</u>	OVERTIME	0.00	725.19	35.55	0.00	0.00	0.00 0.00%
<u>30-6192-35</u>	LONGEVITY	0.00	1,212.00	1,360.00	1,356.00	1,508.00	152.00 11.21%
<u>30-6193-35</u>	MERIT RAISE	0.00	5,421.18	5,130.13	0.00	0.00	0.00 0.00%
<u>30-6196-35</u>	SALARY ADJUSTMENT	0.00	0.00	487.29	489.00	489.00	0.00 0.00%
<u>30-6200-35</u>	RETIREMENT	22,418.66	24,224.19	21,306.37	25,433.00	26,091.00	658.00 2.59%
<u>30-6210-35</u>	S S TAXES	10,044.01	11,436.45	9,620.12	11,737.00	12,155.00	418.00 3.56%
<u>30-6330-35</u>	MEDICAL	0.00	17.00	34.00	0.00	0.00	0.00 0.00%
<u>30-6340-35</u>	DATA PROCESSING	19,947.98	27,699.89	9,574.43	26,000.00	26,000.00	0.00 0.00%
<u>30-6430-35</u>	EQUIPMENT	2,480.26	4,109.02	4,262.53	3,000.00	4,000.00	1,000.00 33.33%
<u>30-6550-35</u>	BANK CHARGES	578.50	557.50	315.00	600.00	600.00	0.00 0.00%
<u>30-6580-35</u>	TRAVEL & SCHOOLS	0.00	0.00	2,970.00	4,500.00	4,500.00	0.00 0.00%
<u>30-6610-35</u>	OFFICE	4,296.70	4,282.88	2,598.03	3,500.00	3,000.00	-500.00 -14.29%
<u>30-6612-35</u>	CONSUMABLES	0.00	509.00	634.61	300.00	500.00	200.00 66.67%
<u>30-6619-35</u>	POSTAGE	23,545.15	28,582.55	34,089.70	28,000.00	28,000.00	0.00 0.00%
<u>30-6623-35</u>	COMMUNICATIONS-WATER O	1,252.96	3,767.91	3,500.74	4,000.00	4,000.00	0.00 0.00%
<u>30-6750-35</u>	CAPITAL	0.00	0.00	749.00	2,000.00	1,000.00	-1,000.00 -50.00%
Total Department: 35 - Water Office:		219,921.76	258,604.22	219,793.60	262,491.00	268,725.00	6,234.00 2.37%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Department: 37 - Water Production Division								
30-6100-37	SUPERVISION	55,868.18	42,568.31	50,833.72	56,479.00	64,448.00	7,969.00	14.11%
30-6130-37	LABOR OPERATIONS	130,630.98	146,469.62	127,090.01	171,021.00	189,963.00	18,942.00	11.08%
30-6190-37	OVERTIME	31,181.86	41,821.63	50,617.27	37,000.00	40,000.00	3,000.00	8.11%
30-6192-37	LONGEVITY	0.00	284.00	380.00	380.00	480.00	100.00	26.32%
30-6193-37	MERIT RAISE	0.00	3,488.09	2,982.61	0.00	0.00	0.00	0.00%
30-6194-37	CERTIFICATE PAY	0.00	0.00	1,737.50	0.00	2,700.00	2,700.00	0.00%
30-6196-37	SALARY ADJUSTMENT	0.00	0.00	487.29	815.00	815.00	0.00	0.00%
30-6200-37	RETIREMENT	35,698.26	37,309.90	38,492.30	44,050.00	48,962.00	4,912.00	11.15%
30-6210-37	S S TAXES	16,067.65	17,336.45	17,143.05	20,326.00	22,829.00	2,503.00	12.31%
30-6290-37	UNIFORMS	679.00	1,084.00	1,106.00	1,000.00	1,500.00	500.00	50.00%
30-6330-37	MEDICAL	0.00	0.00	109.86	0.00	150.00	150.00	0.00%
30-6336-37	CONTRACT LAB TESTING	13,942.56	15,379.69	22,747.52	15,000.00	20,000.00	5,000.00	33.33%
30-6337-37	OPERATION/MAINT COST-KILC	64,613.68	54,164.28	76,008.61	60,000.00	60,000.00	0.00	0.00%
30-6346-37	CONTRACT SABINE RIVER WAT	224,201.25	194,088.75	182,043.78	207,000.00	240,000.00	33,000.00	15.94%
30-6347-37	CONTRACT-LAKE STRIKER	277,500.00	277,500.00	277,500.00	277,500.00	277,500.00	0.00	0.00%
30-6410-37	WATER	0.00	173.45	0.00	0.00	200.00	200.00	0.00%
30-6421-37	EXTERMINATION	2,270.00	2,940.00	800.00	1,500.00	1,500.00	0.00	0.00%
30-6430-37	EQUIPMENT	2,804.88	2,250.55	752.44	1,500.00	1,500.00	0.00	0.00%
30-6431-37	VEHICLES	2,151.17	9,770.16	4,127.92	2,500.00	3,000.00	500.00	20.00%
30-6432-37	WATER TANK MAINTENANCE	156,736.99	166,352.00	174,669.60	166,736.00	183,500.00	16,764.00	10.05%
30-6436-37	WELLS & PUMPS	80,635.37	196,015.99	160,773.06	70,000.00	75,000.00	5,000.00	7.14%
30-6438-37	SLUDGE REMOVAL	0.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00%
30-6450-37	BLDG & GROUNDS	2,036.31	4,947.42	0.00	1,000.00	1,400.00	400.00	40.00%
30-6454-37	WATER PLANT	137,123.99	120,544.98	57,809.26	85,000.00	85,000.00	0.00	0.00%
30-6540-37	ADVERTISING	0.00	938.16	0.00	0.00	0.00	0.00	0.00%
30-6560-37	FEE & PERMIT	14,643.65	14,643.65	15,662.85	15,000.00	15,670.00	670.00	4.47%
30-6563-37	E.P.A. ASSESSMENTS	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
30-6580-37	TRAVEL & SCHOOLS	511.00	4,217.20	1,906.73	6,500.00	6,500.00	0.00	0.00%
30-6610-37	OFFICE	361.61	489.11	597.49	700.00	1,000.00	300.00	42.86%
30-6611-37	JANITOR	678.94	995.56	623.67	500.00	500.00	0.00	0.00%
30-6612-37	CONSUMABLES	501.11	334.63	1,610.70	500.00	500.00	0.00	0.00%
30-6613-37	CHEMICALS	75,443.17	120,434.86	209,003.36	66,500.00	75,000.00	8,500.00	12.78%
30-6615-37	MINOR APPARATU/SMALL TO	1,294.65	47.49	1,219.55	1,000.00	1,000.00	0.00	0.00%
30-6621-37	ELECTRIC	248,746.06	279,033.11	242,802.65	290,000.00	290,000.00	0.00	0.00%
30-6623-37	COMMUNICATIONS-WATER PI	3,925.16	7,602.48	7,096.45	4,500.00	5,000.00	500.00	11.11%
30-6626-37	GAS- OIL & DIESEL	6,398.69	10,817.27	13,283.52	6,500.00	9,500.00	3,000.00	46.15%
30-6740-37	TRANSFER TO EQUIP. REPLACE	4,743.00	4,743.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1	
		2020-2021	2021-2022	2022-2023	Parent Budget	Budget	%
		Total Activity	Total Activity	YTD Activity	2022-2023	2023-2024	
Account Number				Through Aug	2022-23 ADOPT	2023-2024 PROPOSED	Increase / (Decrease)
30-6750-37	CAPITAL	147.18	30,669.18	1,954.08	35,000.00	43,500.00	8,500.00 24.29%
Total Department: 37 - Water Production Division:		1,597,536.35	1,809,454.97	1,743,972.85	1,660,507.00	1,783,617.00	123,110.00 7.41%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Comparison 1	Comparison 1	%	
					Parent Budget	Budget		to Parent
					2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED		Budget Increase / (Decrease)
Department: 45 - Wastewater Treatment Division								
30-6100-45	SUPERVISION	61,081.01	69,059.41	60,116.52	71,834.00	74,349.00	2,515.00	3.50%
30-6130-45	LABOR OPERATIONS	115,284.77	124,060.03	90,986.91	129,416.00	144,886.00	15,470.00	11.95%
30-6190-45	OVERTIME	41,133.56	36,357.74	32,849.61	38,500.00	38,500.00	0.00	0.00%
30-6192-45	LONGEVITY	0.00	2,316.00	2,432.00	2,360.00	2,576.00	216.00	9.15%
30-6193-45	MERIT RAISE	0.00	5,760.15	5,656.88	0.00	0.00	0.00	0.00%
30-6194-45	CERTIFICATE PAY	600.08	600.08	1,526.96	600.00	1,800.00	1,200.00	200.00%
30-6196-45	SALARY ADJUSTMENT	0.00	2,328.10	649.72	652.00	652.00	0.00	0.00%
30-6200-45	RETIREMENT	35,752.28	38,022.22	31,609.96	40,363.00	42,862.00	2,499.00	6.19%
30-6210-45	S S TAXES	15,860.39	17,883.77	14,416.67	18,618.00	20,103.00	1,485.00	7.98%
30-6290-45	UNIFORMS	723.00	777.00	1,106.00	800.00	1,000.00	200.00	25.00%
30-6330-45	MEDICAL	0.00	86.00	0.00	100.00	100.00	0.00	0.00%
30-6336-45	LAB TESTING	32,006.00	29,505.88	30,234.00	30,000.00	30,000.00	0.00	0.00%
30-6430-45	EQUIPMENT	1,852.88	772.27	0.00	1,500.00	1,500.00	0.00	0.00%
30-6431-45	VEHICLES	559.55	4,496.68	2,578.75	2,000.00	2,000.00	0.00	0.00%
30-6450-45	BLDG & GROUNDS	3,500.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
30-6452-45	SEWER PLANT-S.S. PLANT	115,994.82	183,717.25	174,364.84	125,000.00	130,000.00	5,000.00	4.00%
30-6456-45	SEWER PLANT-N.S. PLANT	29,044.95	21,238.04	7,992.64	35,000.00	35,000.00	0.00	0.00%
30-6540-45	ADVERTISING	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%
30-6561-45	TCEQ-S.S.PLANT	35,203.52	715.00	1,448.00	25,000.00	25,000.00	0.00	0.00%
30-6565-45	TCEQ-N.S. PLANT	17,631.72	2,976.00	843.50	10,500.00	10,500.00	0.00	0.00%
30-6580-45	TRAVEL & SCHOOLS	34.63	0.00	4,245.07	4,500.00	4,000.00	-500.00	-11.11%
30-6610-45	OFFICE	165.33	294.36	474.30	500.00	500.00	0.00	0.00%
30-6611-45	JANITOR	490.31	0.00	237.13	500.00	500.00	0.00	0.00%
30-6613-45	CHEMICALS-S.S. PLANT	46,603.39	78,339.65	83,165.00	67,500.00	67,500.00	0.00	0.00%
30-6614-45	LAB SUPPLIES	14,181.03	12,743.95	20,507.42	11,500.00	11,500.00	0.00	0.00%
30-6615-45	MINOR APPARATUS/SMALL TC	278.22	1,272.73	392.31	1,000.00	1,000.00	0.00	0.00%
30-6617-45	CHEMICALS-N.S. PLANT	16,428.75	27,069.16	13,213.10	8,000.00	9,500.00	1,500.00	18.75%
30-6621-45	ELECTRIC-S.S. PLANT	92,672.56	85,905.17	90,027.71	75,000.00	80,000.00	5,000.00	6.67%
30-6623-45	COMMUNICATIONS-SS/NS PL	1,514.17	2,300.91	1,962.52	2,500.00	2,500.00	0.00	0.00%
30-6626-45	GAS-OIL & DIESEL	7,094.94	11,782.29	7,189.93	8,500.00	8,500.00	0.00	0.00%
30-6627-45	ELECTRIC-N.S. PLANT	22,314.08	25,756.40	24,195.84	30,000.00	30,000.00	0.00	0.00%
30-6700-45	PRIVATE LIFT STATION MAINT	0.00	727.24	106.65	15,000.00	15,000.00	0.00	0.00%
30-6740-45	TRANSFER TO EQUIP. REPLACE	11,978.00	11,978.00	7,250.00	7,250.00	13,739.00	6,489.00	89.50%
30-6750-45	CAPITAL	45,496.38	11,132.00	529.51	30,000.00	36,300.00	6,300.00	21.00%
Total Department: 45 - Wastewater Treatment Division:		765,480.32	809,973.48	712,309.45	796,193.00	843,367.00	47,174.00	5.92%

Budget Comparison Report

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED	Increase / (Decrease)	
Department: 52 - Capital Projects							
30-6731-52 TRANSFER TO W/S CONSTR. FI	352,000.00	189,797.00	100,000.00	500,000.00	500,000.00	0.00	0.00%
Total Department: 52 - Capital Projects:	352,000.00	189,797.00	100,000.00	500,000.00	500,000.00	0.00	0.00%
Total Fund: 30 - Water/Sewer Fund:	-705,750.32	-432,552.96	-54,337.56	44,828.00	36,749.00	-8,079.00	-18.02%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED	Increase / (Decrease)	
Account Number								
Fund: 32 - Water/Sewer Construction Fund								
Department: 00 - 00								
32-5380-00	INTEREST	460.72	206.91	380.47	100.00	5,000.00	4,900.00	4,900.00%
32-5402-00	TRANSFER IN FROM WATER/SI	352,000.00	189,797.00	100,000.00	500,000.00	500,000.00	0.00	0.00%
32-5405-00	H.E.D.C.O.-WATER TOWER	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00%
32-5919-00	LANDFILL LEACHATE	21,404.95	12,373.43	16,506.10	6,000.00	0.00	-6,000.00	-100.00%
32-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	124,500.00	0.00	-124,500.00	-100.00%
32-6455-00	KILGORE PUMP STATION	0.00	0.00	0.00	21,500.00	15,000.00	-6,500.00	-30.23%
32-6725-00	MIS. WATER & SEWER LINES	370,811.20	30,017.30	8,000.00	100,000.00	100,000.00	0.00	0.00%
32-6811-00	WATER LINE FM 225	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
32-6829-00	WWTP INFLUENT PUMP #1	0.00	0.00	0.00	22,500.00	82,000.00	59,500.00	264.44%
32-6830-00	NS WWTP INFLUENT PUMP #3	0.00	0.00	0.00	18,500.00	27,500.00	9,000.00	48.65%
32-6831-00	NS WWTP AERATOR #1	0.00	0.00	0.00	26,000.00	32,500.00	6,500.00	25.00%
32-6832-00	CONTROL VALVES FOR FILTERS	174,488.00	0.00	0.00	0.00	0.00	0.00	0.00%
32-6833-00	SLUDGE HOLDING TANK SS PL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
32-6837-00	WATER PLANT PUMPS	0.00	0.00	0.00	0.00	38,300.00	38,300.00	0.00%
32-6841-00	WELL REHAB	0.00	0.00	0.00	65,000.00	65,000.00	0.00	0.00%
32-6842-00	BACKHOE	0.00	0.00	105,561.03	124,500.00	0.00	-124,500.00	-100.00%
32-6843-00	CLARIFIERS #1 & #2 INSIDE CO	0.00	0.00	73,500.00	149,000.00	0.00	-149,000.00	-100.00%
Total Department: 00 - 00:		-171,433.53	172,360.04	-70,174.46	103,600.00	164,700.00	61,100.00	58.98%
Total Fund: 32 - Water/Sewer Construction Fund:		-171,433.53	172,360.04	-70,174.46	103,600.00	164,700.00	61,100.00	58.98%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Fund: 33 - 2018 Bond Series Fund								
Department: 00 - 00								
<u>33-5380-00</u>	INTEREST	7,530.97	6,493.37	15,298.24	4,000.00	20,000.00	16,000.00	400.00%
<u>33-5999-00</u>	BEGINNING BALANCE	0.00	0.00	0.00	855,160.27	0.00	-855,160.27	-100.00%
<u>33-6784-00</u>	EASTSIDE SEWER MAIN PROJ-I	184,764.35	7,350.62	17,650.30	107,885.03	0.00	-107,885.03	-100.00%
<u>33-6785-00</u>	EASTSIDE SEWER MAIN PROJ-C	685,693.80	757,930.96	0.00	751,275.24	20,000.00	-731,275.24	-97.34%
Total Department: 00 - 00:		-862,927.18	-758,788.21	-2,352.06	0.00	0.00	0.00	0.00%
Total Fund: 33 - 2018 Bond Series Fund:		-862,927.18	-758,788.21	-2,352.06	0.00	0.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED	Increase / (Decrease)	
Account Number	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug				
Fund: 60 - Cemetery Fund							
Department: 00 - 00							
60-5380-00	INTEREST	166.61	236.19	281.80	100.00	270.00	170.00 170.00%
60-5907-00	BURIAL FEES	10,800.00	13,800.00	7,800.00	10,000.00	10,000.00	0.00 0.00%
60-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	0.00	25,000.00	25,000.00 0.00%
60-6450-00	BUILDING/GROUNDS	2,700.00	2,800.00	0.00	10,100.00	10,270.00	170.00 1.68%
60-6621-00	Electricity	0.00	0.00	34.89	0.00	0.00	0.00 0.00%
60-6750-00	CAPITAL	0.00	0.00	0.00	0.00	25,000.00	25,000.00 0.00%
Total Department: 00 - 00:		8,266.61	11,236.19	8,046.91	0.00	0.00	0.00 0.00%
Total Fund: 60 - Cemetery Fund:		8,266.61	11,236.19	8,046.91	0.00	0.00	0.00 0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023	2023-2024	Increase /	
					2022-23 ADOPT	2023-2024 PROPOSED	(Decrease)	
Fund: 61 - Volunteer Firefighters Retirement Fund								
Department: 00 - 00								
61-5380-00	INTEREST	8.33	7.37	4.10	5.00	5.00	0.00	0.00%
61-5401-00	GENERAL*TRANSFER	0.00	2,500.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
61-6201-00	RETIRED FIREMEN	0.00	0.00	50.00	0.00	0.00	0.00	0.00%
Total Department: 00 - 00:		8.33	2,507.37	1,954.10	2,005.00	2,005.00	0.00	0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED	Increase / (Decrease)	
Department: 61 - Fireman's Relief & Retirement								
61-6201-61	RETIRED FIREMEN	2,183.64	1,783.57	1,733.54	2,005.00	2,005.00	0.00	0.00%
Total Department: 61 - Fireman's Relief & Retirement:		2,183.64	1,783.57	1,733.54	2,005.00	2,005.00	0.00	0.00%
Total Fund: 61 - Volunteer Firefighters Retirement Fund:		-2,175.31	723.80	220.56	0.00	0.00	0.00	0.00%

Budget Comparison Report

						Comparison 1	Comparison 1	
		2020-2021	2021-2022	2022-2023	Parent Budget	Budget	to Parent	%
Account Number		Total Activity	Total Activity	YTD Activity	2022-2023	2023-2024	Budget	
Fund: 63 - Animal Center Donations Fund				Through Aug	2022-23 ADOPT	2023-2024	Increase /	
Department: 00 - 00						PROPOSED	(Decrease)	
63-5380-00	INTEREST	110.08	143.49	102.27	80.00	160.00	80.00	100.00%
63-5907-00	DONATIONS-Animal Shelter Bl	8,248.17	8,996.99	12,792.32	6,000.00	10,000.00	4,000.00	66.67%
63-6750-00	IMPROVEMENTS	1,710.96	3,516.37	4,119.05	6,080.00	10,160.00	4,080.00	67.11%
Total Department: 00 - 00:		6,647.29	5,624.11	8,775.54	0.00	0.00	0.00	0.00%
Total Fund: 63 - Animal Center Donations Fund:		6,647.29	5,624.11	8,775.54	0.00	0.00	0.00	0.00%

Account Number
Fund: 70 - Insurance Benefits Account Fund
Department: 00 - 00

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Fund	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2022-2023 2022-23 ADOPT	2023-2024 2023-2024 PROPOSED	Increase / (Decrease)	
01 - General Fund	1,741,047.29	-2,238,668.54	-1,611,548.90	13,000.00	14,416.00	1,416.00	10.89%
04 - Streets & Drainage Fund	179,693.61	135,887.02	-364,177.00	0.00	0.00	0.00	0.00%
05 - General Construction Fund	-39,717.33	-321,852.21	-198,345.00	83,583.00	65,183.00	-18,400.00	-22.01%
06 - 2019 Bond Series Fund	-1,681,774.00	-491,750.49	0.00	0.00	0.00	0.00	0.00%
07 - Civic Center	0.36	0.36	0.24	0.00	0.00	0.00	0.00%
09 - Equipment Replacement Fund	70,904.47	-15,937.93	151,778.78	64,006.00	0.00	-64,006.00	-100.00%
12 - Forfeiture Fund	2,014.14	16,091.10	11,616.44	0.00	0.00	0.00	0.00%
14 - Tourism Fund	-47,177.90	56,379.27	-5,392.21	64,787.00	0.00	-64,787.00	-100.00%
15 - Main Street Fund	-5,714.62	8,253.14	3,168.59	0.00	0.00	0.00	0.00%
20 - General Debt Service Fund	-20,034.36	128,112.74	465,734.51	0.00	0.00	0.00	0.00%
30 - Water/Sewer Fund	-705,750.32	-432,552.96	-54,337.56	44,828.00	36,749.00	-8,079.00	-18.02%
32 - Water/Sewer Construction Fund	-171,433.53	172,360.04	-70,174.46	103,600.00	164,700.00	61,100.00	58.98%
33 - 2018 Bond Series Fund	-862,927.18	-758,788.21	-2,352.06	0.00	0.00	0.00	0.00%
60 - Cemetery Fund	8,266.61	11,236.19	8,046.91	0.00	0.00	0.00	0.00%
61 - Volunteer Firefighters Retirement Fu	-2,175.31	723.80	220.56	0.00	0.00	0.00	0.00%
63 - Animal Center Donations Fund	6,647.29	5,624.11	8,775.54	0.00	0.00	0.00	0.00%
70 - Insurance Benefits Account Fund	51.00	51.26	34.26	0.00	0.00	0.00	0.00%
Report Total:	-1,528,079.78	-3,724,831.31	-1,656,951.36	373,804.00	281,048.00	-92,756.00	-24.81%



City Council

Agenda Item # 2.

SUBJECT: Discussion of the 2023-2024 proposed tax rate. (Abercrombie)

MEETING DATE: August 8, 2023

DEPARTMENT: City Manager

CONTACT:

RECOMMENDED CITY COUNCIL ACTION:

ITEM SUMMARY: See item 1 memo

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS: None



City Council

Agenda Item # 3.

SUBJECT: Consideration and possible action upon scheduling two (2) public hearings on the proposed budget for fiscal year 2023-2024 to be held on August 22, 2023 at 6:00 p.m. during a regular rescheduled meeting and on September 5, 2023 at 6:00 p.m. during a regular rescheduled meeting. (Abercrombie)

MEETING DATE: August 8, 2023

DEPARTMENT: City Manager

CONTACT: Jay Abercrombie, City Manager

RECOMMENDED CITY COUNCIL ACTION: Set two public hearing dates for the proposed 2023-23 budget.

ITEM SUMMARY: Consideration and possible action on scheduling two (2) public hearings on the proposed budget for fiscal year 2023-2024 first public hearing is to be held on August 22, 2023 at 6:00 p.m. during the regular rescheduled meeting. The second public hearing is to be held September 5, 2023 at 6:00 p.m. at a regular rescheduled meeting.

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS: None



City Council

Agenda Item # 4.

SUBJECT: Consideration and possible action upon scheduling a (1) public hearing (see *S.B.2 or Texas Tax Code 26.05(d)*) on the 2023 property tax rate to be held on September 5, 2023 at 6:00 p.m. during a regular rescheduled meeting. (Abercrombie)

MEETING DATE: August 8, 2023

DEPARTMENT: City Manager

CONTACT: Jay Abercrombie, City Manager

RECOMMENDED CITY COUNCIL ACTION: Schedule

ITEM SUMMARY: Consideration and possible action on scheduling 1 public hearing on the proposed 2023 tax rate to be on September 5, 2023 at 6:00 p.m. during a regular rescheduled Council meeting. Per S.B.2 or Texas Tax Code 26.05(d)

BACKGROUND INFORMATION: . Due to the compressed timeframe for adopting a tax rate that exceeds the voter-approval rate, the drafters of S.B. 2 eliminated one of the existing tax rate hearings. Under S.B. 2, a city that adopts a rate exceeding the lower of the no-new-revenue tax rate or the voter-approval tax rate must only hold one public hearing. See TEX. TAX CODE § 26.05(d).

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS: None