THE CITY COUNCIL OF THE CITY OF HENDERSON, TEXAS, WILL MEET ON TUESDAY, THE 5TH DAY OF SEPTEMBER 2023, AT 6:00 P.M. FOR A REGULAR RESCHEDULED COUNCIL MEETING, AT MUNICIPAL SERVICES COMPLEX, 300 W. MAIN STREET, FOR THE FOLLOWING PURPOSES:

Mayor:	*Council Members:*	*City Manager:*
J.W. (Buzz) Fullen	District One Vacant	Jay Abercrombie
	Reginald Weatherton	
Mayor Pro Tem	Melissa Morton	*City Secretary*
Henry Pace	Gina Juarez	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. Open a second public hearing on the City of Henderson proposed 2022-23 Budget. (Mayor)
2. Motion to close the budget public hearing. (Mayor)
3. Open a public hearing on the 2023-24 proposed tax rate. (Mayor)
4. Motion to close the tax rate public hearing. (Mayor)
5. Consideration upon the first reading of Ordinance 2023-09-01 adopting the 2023-2024 budget. (Abercrombie)
6. Consideration upon the first reading of Ordinance 2023-09-02 adopting the 2023-2024 tax rate. (Abercrombie)

ADJOURNMENT

7. 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 accommodation 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 the Municipal Services Complex, Henderson, Texas, on the 1st day of September 2023.

Cheryl Jimerson, City Secretary

City Council

Agenda Item # 1.

SUBJECT: Open a second public hearing on the City of Henderson proposed 2022-23 Budget. (Mayor)

MEETING DATE: September 5, 2023

DEPARTMENT: Administration

CONTACT: Jay Abercrombie, City Manager, Karen Arnall, Finance Director

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RECOMMENDED CITY COUNCIL ACTION: Open a second public hearing for public input.

ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS:

1. Exhibit A Proposed Budget

City of Henderson
300 W. Main Street
Henderson, TX 75652

Phone # 903.657.6551
Email: jabercrombie@hendersontx.us
Website: http://hendersontx.us/

MEMO

To: Mayor & City Council
From: Jay Abercrombie
Re: Tax Rate and Budget for 2023-2024
Date: September 5, 2023

It has been everyone's understanding that we are planning to keep our overall Tax Rate for the City of Henderson flat, meaning, as close to last year's rate as possible. Staff worked diligently toward this effort and achieved that goal as mentioned in the previous meetings and the first Public Hearing on the Budget held on August 22, 2023.

After continued review, the Rusk County Tax Office and the City Finance team concluded that the rate we were choosing through the De Minimis Rate would actually be eligible for petition by voters to bring to an election to lower the rate. The maximum rate allowed now through new legislation is the "Voter Approval Rate" and the De Minimis Rate we were choosing was above that rate.

After independent conversations with the Mayor and Council, we decided to go back and find alternatives that would achieve the goals set forth by Council without raising the overall tax rate. We were able to work to lower the Maintenance and Operations rate (M&O) which gave an opportunity to address some aging infrastructure through additional debt capacity. This would all be accomplished while still leaving our total rate flat as discussed previously. This new debt (I&S) gives us a jump start on the Phase 2 Street Projects and under current market conditions which could be favorable compared to waiting until next year for the full amount.

The current tax rate for year 2022 is: .541800.

The change in proposed rates are as follows:

2023 Original Proposed Rates			2023 New Proposed Rates	
M&O:	0.42084		M&O:	0.42084
I&S:	0.061266		I&S:	0.120676
Total:	0.482106		Total:	0.541516
De Min:	0.061865		De Min:	0
Total Rate:	**0.543971**		**Total Rate:**	**0.541516**
Voter Approval Rate:	0.482106		Voter Approval Rate:	0.541516

This new Proposed Rate would be a decrease in the overall rate by **.000284** from the current rate.

After proposing adopting the Voter Approval Rate instead of the De Minimis Rate and increasing the Tax Note from $500,000 to $2,000,000 the following adjustments were made to the 2023-2024 Proposed Budget:

General Fund:

Revenues (Net reduction of $125,000):
- Sales Tax – Increased $150,000
- HEDCO Sales Tax – Increased $75,000
- Sales Tax Ad Valorem – Increased $75,000
- Current Tax – Reduced $425,000

Expenses (Net reduction of $125,000):
- Public Services Department:
  - Transfer to Street & Drainage – Reduced $200,000
- Miscellaneous:
  - HEDCO Sales Tax – Increased $75,000

Street & Drainage Fund:

Revenues (Net increase of $1,300,000):
- Sales Tax Transfer from Public Services – Reduced $200,000
- Bond Proceeds – Increased $1,500,000

Expenses (Net Increase of $1,300,000):
- Phase 2 #24 Engineering – Increased $120,000
- Phase 2 #24 Construction – Increased $1,180,000

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Account Number		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)	%
Fund: 01 - General Fund								
Department: 00 - 00								
01-5310-00	SALES TAX	3,371,618.87	4,023,896.00	3,714,915.47	4,075,000.00	4,650,000.00	575,000.00	14.11%
01-5311-00	HEDCO SALES TAX	0.01	0.00	1,857,457.77	2,037,500.00	2,325,000.00	287,500.00	14.11%
01-5312-00	SALES TAX FOR ADVALORUM T	1,685,809.46	2,011,948.05	1,857,457.77	2,037,500.00	2,325,000.00	287,500.00	14.11%
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 PAYN	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	193,839.22	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	138,115.83	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	3,513,186.14	3,700,000.00	3,775,000.00	75,000.00	2.03%
01-5351-00	DELINQUENT TAX	98,268.10	81,147.78	36,040.22	75,000.00	75,000.00	0.00	0.00%
01-5352-00	PENALTY-INT-REDEMPTION DI	52,494.16	37,628.00	49,819.63	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	7,970.26	10,000.00	10,000.00	0.00	0.00%
01-5364-00	GARBAGE & TRASH	1,967,431.98	1,950,164.55	1,784,744.93	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	4,775.00	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	8,395.28	10,950.00	0.00	-10,950.00	-100.00%
01-5370-00	MUNICIPAL COURT	213,847.66	186,167.68	140,167.59	200,000.00	200,000.00	0.00	0.00%
01-5372-00	MUNICIPAL SECURITY FEE	2,916.45	1,862.98	2,026.58	4,000.00	4,000.00	0.00	0.00%
01-5373-00	MUNICIPAL COURT TIMELY FE	1,580.15	1,816.78	1,825.12	2,000.00	2,000.00	0.00	0.00%
01-5374-00	MUNICIPAL TECHNOLOGY FEE	2,614.11	1,934.65	1,530.81	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	2,103.88	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	51,811.71	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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-5406-00	HEDCO SALARY/BENEFITS REII	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	171,504.84	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 DEPARTMEI	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	31,850.00	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	89,508.27	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 GRAI	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	3,259.00	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	7,460.00	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**	**14,761,378.35**	**18,015,308.57**	**17,722,597.00**	**-292,711.57**	**-1.62%**

Budget Comparison Report

Account Number		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)	%
Department: 08 - Finance								
01-6100-08	SUPERVISION	76,808.71	85,976.67	73,495.07	86,544.00	89,574.00	3,030.00	3.50%
01-6110-08	CLERICAL	38,413.21	42,059.44	42,121.34	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	3,843.80	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	19,841.64	21,726.00	23,331.00	1,605.00	7.39%
01-6210-08	S S TAXES	8,690.23	10,072.14	8,818.00	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	46,925.00	46,000.00	52,000.00	6,000.00	13.04%
01-6340-08	DATA PROCESSING	29,791.33	45,133.37	43,320.16	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	443.00	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	4,297.59	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	129.78	350.00	350.00	0.00	0.00%
01-6619-08	POSTAGE	1,364.26	1,108.00	1,600.60	1,500.00	1,500.00	0.00	0.00%
01-6621-08	ELECTRIC	4,686.35	3,523.66	4,952.82	5,000.00	0.00	-5,000.00	-100.00%
01-6623-08	COMMUNICATIONS -FIN. DEPT	2,763.05	4,749.85	6,040.52	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**	**366,859.86**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 10 - Administration								
01-6100-10	SUPERVISION	121,271.47	134,355.54	119,843.46	134,400.00	148,177.00	13,777.00	10.25%
01-6101-10	SALARY-HEDCO	114,005.94	168,876.09	125,410.57	159,450.00	163,758.00	4,308.00	2.70%
01-6110-10	CLERICAL	175,012.53	214,808.66	212,368.41	237,148.00	252,702.00	15,554.00	6.56%
01-6140-10	COUNCIL	29,897.70	30,700.25	26,298.40	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	10,500.00	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	11,443.57	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	15,400.00	16,800.00	16,800.00	0.00	0.00%
01-6200-10	RETIREMENT	54,940.38	72,019.64	80,937.19	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	6,206.14	5,802.00	6,915.00	1,113.00	19.18%
01-6203-10	CITY MANAGER 50% NATIONW	-375.00	11,198.07	12,663.64	11,840.00	13,814.00	1,974.00	16.67%
01-6210-10	S S TAXES	28,197.69	37,820.95	40,944.29	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	109.88	0.00	0.00	0.00	0.00%
01-6331-10	ATTORNEY	70,000.00	55,000.00	60,000.00	67,000.00	67,000.00	0.00	0.00%
01-6349-10	ADMINISTRATIVE SERVICES	14,353.44	17,058.05	24,539.25	15,000.00	17,000.00	2,000.00	13.33%
01-6360-10	MARKETING AND MEDIA	1,168.12	73.70	234.15	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	9,287.55	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	29,543.00	20,500.00	25,000.00	4,500.00	21.95%
01-6610-10	OFFICE	1,962.88	1,753.52	1,703.30	2,000.00	2,000.00	0.00	0.00%
01-6612-10	CONSUMABLE	1,178.07	1,402.70	1,555.03	1,000.00	1,000.00	0.00	0.00%
01-6619-10	POSTAGE	1,228.48	2,274.03	1,811.77	2,000.00	2,000.00	0.00	0.00%
01-6621-10	ELECTRIC	4,798.87	4,460.95	3,005.57	5,500.00	0.00	-5,500.00	-100.00%
01-6622-10	GAS-NATURAL	1,186.56	1,044.91	537.47	0.00	0.00	0.00	0.00%
01-6623-10	COMMUNICATIONS -ADM. DE	12,208.92	17,260.61	28,542.54	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	1,343.96	2,600.00	2,600.00	0.00	0.00%
01-6634-10	CELL PHONE-HEDCO	1,275.00	1,762.50	1,425.00	1,800.00	1,800.00	0.00	0.00%
01-6640-10	DUES & SUBSCRIPTIONS	10,648.57	10,340.15	8,839.28	8,200.00	11,000.00	2,800.00	34.15%

Budget Comparison Report

Account Number		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)	%
01-6750-10	CAPITAL	21,839.18	876.08	3,820.65	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**	**888,740.43**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 11 - Municiple Court								
01-6100-11	SUPERVISION	35,999.86	37,384.47	31,846.03	39,300.00	39,300.00	0.00	0.00%
01-6110-11	CLERICAL	121,496.63	134,550.80	101,345.39	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	4,204.10	0.00	0.00	0.00	0.00%
01-6194-11	CERTIFICATE PAY	520.75	541.58	983.26	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	17,732.28	23,547.00	16,191.00	-7,356.00	-31.24%
01-6210-11	S S TAXES	11,050.79	12,716.95	10,261.99	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	5,500.00	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	379.10	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	616.08	1,500.00	1,500.00	0.00	0.00%
01-6612-11	CONSUMABLE	442.30	683.79	371.30	500.00	500.00	0.00	0.00%
01-6619-11	POSTAGE	389.61	402.51	580.79	1,000.00	1,000.00	0.00	0.00%
01-6621-11	ELECTRIC	1,217.16	859.99	884.65	0.00	0.00	0.00	0.00%
01-6623-11	COMMUNICATIONS -M.COURT	6,159.36	6,556.56	7,361.35	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	3,210.67	1,500.00	2,000.00	500.00	33.33%
	Total Department: 11 - Municiple Court:	**268,671.64**	**298,543.32**	**234,811.59**	**282,669.00**	**245,844.00**	**-36,825.00**	**-13.03%**

Budget Comparison Report

Account Number		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)	%
Department: 12 - Community Development								
01-6100-12	SUPERVISION	58,193.29	66,219.78	60,532.25	72,376.00	74,910.00	2,534.00	3.50%
01-6110-12	CLERICAL	38,437.19	42,114.81	36,954.14	43,409.00	44,929.00	1,520.00	3.50%
01-6130-12	LABOR OPERATIONS	142,002.71	159,696.91	146,917.88	162,589.00	180,459.00	17,870.00	10.99%
01-6190-12	OVERTIME	7,156.38	6,592.09	4,048.22	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	4,925.02	0.00	0.00	0.00	0.00%
01-6194-12	CERTIFICATE PAY	0.00	0.00	525.00	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	41,894.99	46,500.00	49,442.00	2,942.00	6.33%
01-6210-12	S S TAXES	17,758.60	20,596.32	18,727.79	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	2,956.91	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	19,414.73	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	2,956.11	1,500.00	2,000.00	500.00	33.33%
01-6580-12	TRAVEL & SCHOOLS	4,034.08	4,093.11	4,214.33	6,500.00	5,000.00	-1,500.00	-23.08%
01-6610-12	OFFICE	4,974.95	12,528.04	5,518.97	4,000.00	4,500.00	500.00	12.50%
01-6612-12	CONSUMABLES	426.57	671.80	696.58	500.00	500.00	0.00	0.00%
01-6619-12	POSTAGE	836.81	3,688.65	2,865.29	2,500.00	2,500.00	0.00	0.00%
01-6623-12	COMMUNICATIONS- C. DEV.	4,691.28	9,653.94	10,525.50	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	3,830.11	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**	**395,990.63**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 14 - Public Services								
01-6100-14	SUPERVISION	97,594.18	110,332.01	174,759.50	191,440.00	215,714.00	24,274.00	12.68%
01-6130-14	LABOR OPERATIONS	399,426.68	462,575.27	384,745.96	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	32,297.85	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	10,900.18	4,830.00	0.00	-4,830.00	-100.00%
01-6194-14	CERTIFICATE PAY	0.00	0.00	2,212.50	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	99,982.71	112,427.00	117,313.00	4,886.00	4.35%
01-6210-14	S S TAXES	42,981.57	47,492.02	45,151.16	52,266.00	54,909.00	2,643.00	5.06%
01-6290-14	UNIFORMS	5,500.60	6,675.85	7,514.02	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	97,922.96	75,000.00	85,000.00	10,000.00	13.33%
01-6431-14	VEHICLE MAINTENANCE	13,398.62	17,338.33	15,999.83	13,000.00	18,000.00	5,000.00	38.46%
01-6450-14	BLDG & GROUNDS	10,252.39	6,957.62	13,478.85	12,000.00	16,000.00	4,000.00	33.33%
01-6459-14	MAIN STREET MAINTENANCE	12,611.12	14,176.79	14,837.71	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	4,738.83	3,500.00	3,500.00	0.00	0.00%
01-6611-14	JANITORIAL SUPPLIES	2,410.53	4,389.04	3,558.86	4,000.00	4,000.00	0.00	0.00%
01-6612-14	CONSUMABLES	11,513.87	9,819.55	10,236.62	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 T	18,038.67	8,799.09	17,522.90	18,000.00	18,000.00	0.00	0.00%
01-6616-14	SIGNS & MARKERS	7,034.17	4,943.70	16,482.56	15,000.00	15,000.00	0.00	0.00%
01-6621-14	ELECTRIC	242,866.32	222,618.91	228,555.37	200,000.00	240,000.00	40,000.00	20.00%
01-6622-14	GAS-NATURAL	2,488.73	1,626.52	1,869.63	2,500.00	2,500.00	0.00	0.00%
01-6623-14	COMMUNICATIONS- PUBLIC S	11,041.95	13,392.13	13,702.36	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	0.00	-284,145.00	-100.00%
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**	**1,618,803.18**	**1,656,907.00**	**1,492,942.00**	**-163,965.00**	**-9.90%**

Budget Comparison Report

Account Number		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)	%
Department: 15 - Fire								
01-6100-15	SUPERVISION	109,382.43	112,295.84	100,163.55	111,405.00	121,070.00	9,665.00	8.68%
01-6110-15	CLERICAL	40,073.84	43,401.22	38,049.83	44,805.00	46,374.00	1,569.00	3.50%
01-6130-15	LABOR OPERATIONS	903,797.02	1,063,942.83	903,122.99	1,081,000.00	1,117,800.00	36,800.00	3.40%
01-6190-15	OVERTIME	86,699.06	83,691.08	139,810.95	111,000.00	135,000.00	24,000.00	21.62%
01-6191-15	ADDITIONAL OVERTIME	4,097.70	6,344.73	23,623.40	25,000.00	30,000.00	5,000.00	20.00%
01-6192-15	LONGEVITY	0.00	10,112.00	9,872.00	10,302.00	10,402.00	100.00	0.97%
01-6193-15	MERIT RAISE	41,190.73	21,216.41	36,149.06	8,615.00	0.00	-8,615.00	-100.00%
01-6194-15	CERTIFICATE PAY	19,395.97	21,458.23	34,612.70	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	211,625.42	235,154.00	241,177.00	6,023.00	2.56%
01-6210-15	S S TAXES	86,529.59	98,764.58	93,914.81	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	16,187.29	20,000.00	20,000.00	0.00	0.00%
01-6431-15	VEHICLES	28,892.69	40,466.37	70,075.85	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	8,332.23	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	145.00	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	11,930.50	12,500.00	12,500.00	0.00	0.00%
01-6610-15	OFFICE	5,907.43	7,985.51	4,720.81	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	2,135.88	1,800.00	1,800.00	0.00	0.00%
01-6619-15	POSTAGE	160.67	87.90	130.50	200.00	200.00	0.00	0.00%
01-6621-15	ELECTRIC	13,809.29	15,041.32	10,183.36	12,500.00	12,500.00	0.00	0.00%
01-6622-15	GAS-NATURAL	4,229.99	4,614.62	6,755.90	4,300.00	7,500.00	3,200.00	74.42%
01-6623-15	COMMUNICATIONS-FIRE DEPT	9,782.09	13,885.63	14,744.69	10,500.00	10,500.00	0.00	0.00%
01-6626-15	GAS-OIL-& DIESEL	16,216.22	27,895.08	25,688.63	20,000.00	20,000.00	0.00	0.00%
01-6640-15	DUES & SUBSCRIPTIONS	3,618.69	3,239.87	4,095.20	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		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)	%
01-6750-15	CAPITAL	495,744.89	18,274.63	19,107.37	93,000.00	20,000.00	-73,000.00	-78.49%
01-6830-15	VOLUNTEER PENSION (TRANSI	0.00	2,500.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
	Total Department: 15 - Fire:	**2,244,408.96**	**2,052,562.29**	**1,980,950.89**	**2,188,152.00**	**2,240,922.00**	**52,770.00**	**2.41%**

Account Number		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)	%
Department: 16 - Police								
01-6100-16	SUPERVISION	107,782.65	111,383.76	98,448.42	110,407.00	119,985.00	9,578.00	8.68%
01-6110-16	CLERICAL	317,545.11	364,496.84	314,527.77	478,962.00	476,412.00	-2,550.00	-0.53%
01-6130-16	LABOR OPERATIONS	1,605,325.44	1,751,033.80	1,376,297.28	1,794,198.00	1,911,752.00	117,554.00	6.55%
01-6172-16	LIAISON OFFICER	187,391.54	192,696.07	259,901.50	282,806.00	338,305.00	55,499.00	19.62%
01-6173-16	TASK FORCE OFFICER	55,393.55	60,130.44	54,705.42	60,123.00	69,362.00	9,239.00	15.37%
01-6179-16	K9 KENNEL CARE	4,023.52	4,469.39	608.07	3,900.00	0.00	-3,900.00	-100.00%
01-6190-16	OVERTIME	130,556.82	139,178.00	201,259.12	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	69,575.86	8,615.00	0.00	-8,615.00	-100.00%
01-6194-16	CERTIFICATE PAY	27,865.38	32,441.02	68,530.76	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	7,700.00	8,400.00	8,400.00	0.00	0.00%
01-6200-16	RETIREMENT	402,769.15	439,900.19	404,284.60	493,561.00	515,900.00	22,339.00	4.53%
01-6210-16	S S TAXES	178,756.60	202,727.02	181,758.50	227,443.00	245,059.00	17,616.00	7.75%
01-6290-16	UNIFORMS	27,711.38	16,691.87	23,686.48	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	106,196.77	144,000.00	160,000.00	16,000.00	11.11%
01-6343-16	EMERGENCY MANAGEMENT E	13,503.28	11,538.23	8,425.74	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	3,868.76	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	22,894.72	35,000.00	55,000.00	20,000.00	57.14%
01-6431-16	VEHICLE	45,921.93	44,607.95	42,626.65	44,000.00	48,000.00	4,000.00	9.09%
01-6450-16	BLDG & GROUNDS	17,683.53	12,184.27	18,226.45	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-STA	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	39,325.59	28,000.00	35,000.00	7,000.00	25.00%
01-6610-16	OFFICE	6,813.91	6,991.45	8,549.34	8,200.00	8,200.00	0.00	0.00%
01-6612-16	CONSUMABLES	10,960.22	13,411.70	8,946.98	13,000.00	26,000.00	13,000.00	100.00%
01-6619-16	POSTAGE	387.25	216.00	219.73	500.00	500.00	0.00	0.00%
01-6621-16	ELECTRIC	28,599.57	30,296.15	24,764.95	22,000.00	30,000.00	8,000.00	36.36%
01-6622-16	GAS-NATURAL	41.58	0.00	313.30	0.00	0.00	0.00	0.00%
01-6623-16	COMMUNICATIONS-POLICE	36,291.73	63,933.78	63,924.35	63,000.00	70,000.00	7,000.00	11.11%
01-6626-16	GAS-OIL-& DIESEL	57,408.19	98,526.83	80,695.10	65,000.00	85,000.00	20,000.00	30.77%
01-6640-16	DUES & SUBSCRIPTIONS	6,233.48	6,202.25	8,120.13	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	133,661.70	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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-6705-16	AUTISM AWARENESS PROGRA	715.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-6707-16	SWAT EXPENSES	0.00	4,995.86	0.00	0.00	0.00	0.00	0.00%
01-6750-16	CAPITAL	264,656.95	68,050.35	334,292.91	200,000.00	272,720.00	72,720.00	36.36%
	Total Department: 16 - Police:	**3,766,272.07**	**3,918,425.68**	**4,005,604.44**	**4,398,792.00**	**4,834,255.00**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 18 - Parks Division								
01-6100-18	Supervision	55,644.89	79,079.11	3,285.65	0.00	0.00	0.00	0.00%
01-6130-18	LABOR OPERATIONS	225,621.05	295,388.40	252,138.43	300,816.00	304,807.00	3,991.00	1.33%
01-6180-18	PART TIME/TEMPORARY	0.00	5,002.47	17,812.75	30,000.00	30,000.00	0.00	0.00%
01-6190-18	OVERTIME	27,816.83	48,702.47	34,653.85	50,000.00	50,000.00	0.00	0.00%
01-6192-18	LONGEVITY	0.00	2,280.00	1,720.00	2,008.00	1,856.00	-152.00	-7.57%
01-6193-18	MERIT RAISE	0.00	10,454.43	4,807.75	0.00	0.00	0.00	0.00%
01-6196-18	SALARY ADJUSTMENT	0.00	6,984.30	974.58	1,141.00	1,141.00	0.00	0.00%
01-6200-18	RETIREMENT	51,251.08	70,187.98	48,827.81	58,675.00	59,006.00	331.00	0.56%
01-6210-18	S S TAXES	23,225.83	33,740.24	23,594.68	29,374.00	29,669.00	295.00	1.00%
01-6330-18	MEDICAL	0.00	0.00	303.24	0.00	0.00	0.00	0.00%
01-6450-18	BLDG & GROUNDS	0.00	0.00	585.00	0.00	0.00	0.00	0.00%
01-6452-18	BLD & GROUNDS-L.F. PARK	12,675.62	4,329.42	91,282.04	15,000.00	15,000.00	0.00	0.00%
01-6453-18	BLD & GROUNDS-YATES PARK	2,357.09	1,761.19	3,065.18	10,000.00	10,000.00	0.00	0.00%
01-6454-18	BLDG & GROUNDS-SPORTS CO	0.00	677.86	1,605.40	10,000.00	10,000.00	0.00	0.00%
01-6458-18	SPORTS COMPLEX OPR	11,081.59	8,418.13	8,946.77	25,000.00	25,000.00	0.00	0.00%
01-6462-18	BLD & GROUNDS-FAIRPARK	9,930.37	21,777.79	11,055.52	10,000.00	10,000.00	0.00	0.00%
01-6463-18	WATER SPRAY PARK	3,708.48	896.64	0.00	3,000.00	3,000.00	0.00	0.00%
01-6580-18	TRAVEL & SCHOOLS	0.00	899.00	500.00	500.00	2,500.00	2,000.00	400.00%
01-6621-18	ELECTRIC	8,826.74	8,376.73	7,721.61	15,000.00	10,000.00	-5,000.00	-33.33%
01-6623-18	COMMUNICATIONS-PARKS	1,387.50	11,157.00	4,497.62	14,000.00	14,000.00	0.00	0.00%
01-6626-18	GAS-OIL-& DIESEL	0.00	0.00	2,229.50	0.00	2,000.00	2,000.00	0.00%
01-6740-18	TRANSFER EQUIPMENT REPLA	0.00	23,680.00	30,497.00	30,497.00	32,558.00	2,061.00	6.76%
01-6750-18	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**	**550,104.38**	**605,011.00**	**636,537.00**	**31,526.00**	**5.21%**

Budget Comparison Report

Account Number		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)	%
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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 20 - Animal Center								
01-6100-20	SUPERVISION	61,657.45	68,545.35	60,976.44	68,383.00	74,317.00	5,934.00	8.68%
01-6130-20	LABOR OPERATIONS	102,009.30	111,074.91	100,705.92	118,643.00	122,796.00	4,153.00	3.50%
01-6180-20	PART TIME/TEMPORARY	44,532.45	55,364.77	60,518.12	75,000.00	80,000.00	5,000.00	6.67%
01-6190-20	OVERTIME	4,589.48	4,580.84	3,639.24	6,000.00	6,000.00	0.00	0.00%
01-6192-20	LONGEVITY	0.00	324.00	500.00	368.00	704.00	336.00	91.30%
01-6193-20	MERIT RAISE	0.00	6,827.70	6,736.70	3,114.00	0.00	-3,114.00	-100.00%
01-6194-20	CERTIFICATE PAY	138.46	0.00	900.00	0.00	5,400.00	5,400.00	0.00%
01-6196-20	SALARY ADJUSTMENT	0.00	2,328.10	649.72	652.00	652.00	0.00	0.00%
01-6200-20	RETIREMENT	27,767.87	31,067.78	28,726.05	32,680.00	33,779.00	1,099.00	3.36%
01-6210-20	S S TAXES	15,453.27	18,242.00	17,077.17	20,822.00	22,175.00	1,353.00	6.50%
01-6290-20	UNIFORMS	1,508.00	2,384.59	1,782.10	3,000.00	3,000.00	0.00	0.00%
01-6330-20	MEDICAL	18.78	4,070.00	584.31	3,000.00	3,000.00	0.00	0.00%
01-6340-20	DATA PROCESSING	0.00	2,155.44	1,766.76	2,500.00	2,500.00	0.00	0.00%
01-6344-20	VETERINARY	2,416.32	6,302.30	5,126.08	6,500.00	6,500.00	0.00	0.00%
01-6421-20	EXTERMINATION	120.00	0.00	120.00	600.00	600.00	0.00	0.00%
01-6430-20	EQUIPMENT	4,671.15	2,150.65	2,701.69	3,000.00	3,000.00	0.00	0.00%
01-6431-20	VEHICLES	4,182.39	364.74	1,879.08	4,000.00	4,000.00	0.00	0.00%
01-6450-20	BLDG & GROUNDS	2,900.94	12,067.14	25,200.13	10,000.00	10,000.00	0.00	0.00%
01-6580-20	TRAVEL & SCHOOLS	1,890.00	644.90	2,720.21	4,500.00	4,500.00	0.00	0.00%
01-6610-20	OFFICE	4,100.65	4,121.47	4,743.80	5,000.00	5,000.00	0.00	0.00%
01-6612-20	CONSUMABLE	494.25	256.41	991.57	600.00	600.00	0.00	0.00%
01-6613-20	CHEMICALS	2,177.05	3,973.44	2,290.03	2,500.00	2,500.00	0.00	0.00%
01-6619-20	POSTAGE	470.03	410.81	566.34	800.00	800.00	0.00	0.00%
01-6620-20	ANIMAL CARE SUPPLIES	19,148.73	22,245.75	22,497.53	25,000.00	27,000.00	2,000.00	8.00%
01-6621-20	ELECTRIC	9,055.94	10,344.84	11,191.32	10,000.00	11,000.00	1,000.00	10.00%
01-6622-20	GAS-NATURAL	0.00	1,595.26	1,860.73	1,500.00	2,500.00	1,000.00	66.67%
01-6623-20	COMMUNICATIONS-ANIMAL S	4,681.55	6,969.43	7,487.98	5,000.00	10,000.00	5,000.00	100.00%
01-6626-20	GAS-OIL& DIESEL	1,143.26	1,628.35	1,739.73	3,200.00	3,200.00	0.00	0.00%
01-6640-20	DUES & SUBSCRIPTIONS	150.00	0.00	190.32	300.00	600.00	300.00	100.00%
	Total Department: 20 - Animal Center:	**315,277.32**	**380,040.97**	**375,869.07**	**416,662.00**	**446,123.00**	**29,461.00**	**7.07%**

Budget Comparison Report

Account Number		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)	%
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

Account Number		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)	%
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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 25 - Miscellaneous								
01-6314-25	H.E.D.C.O. SALES TAX	0.81	0.00	2,096,188.15	2,037,500.00	2,325,000.00	287,500.00	14.11%
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	1,441,398.77	1,680,000.00	1,700,000.00	20,000.00	1.19%
01-6450-25	CITY HALL-BUILDINGS & GROU	0.00	0.00	19,459.15	0.00	112,000.00	112,000.00	0.00%
01-6621-25	CITY HALL-ELECTRIC/UTILITIES	0.00	0.00	37,525.08	0.00	40,000.00	40,000.00	0.00%
01-6641-25	FIREWORKS & FESTIVAL	32,180.12	49,794.78	41,552.21	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	142,051.04	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	600,439.25	1,302,773.57	0.00	-1,302,773.57	-100.00%
	Total Department: 25 - Miscellaneous:	**2,031,330.18**	**6,256,659.99**	**4,553,730.14**	**5,287,586.57**	**4,279,800.00**	**-1,007,786.57**	**-19.06%**

Budget Comparison Report

Account Number		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)	%
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	1,093,742.59	1,134,000.00	1,325,000.00	191,000.00	16.84%
01-6221-29	LIFE INSURANCE	3,857.07	16,717.28	11,317.47	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	13,562.11	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**	**1,363,743.58**	**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**	**-1,608,246.04**	**13,000.00**	**14,416.00**	**1,416.00**	**10.89%**

Budget Comparison Report

Account Number		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)	%
Fund: 04 - Streets & Drainage Fund								
Department: 00 - 00								
04-5330-00	ELECTRIC FRANCHISE	189,220.42	194,823.59	150,218.90	200,000.00	200,000.00	0.00	0.00%
04-5333-00	CHARGES FOR STREET USE	76,252.00	69,408.00	69,408.00	76,000.00	70,000.00	-6,000.00	-7.89%
04-5380-00	INTEREST	594.35	674.34	503.04	500.00	5,000.00	4,500.00	900.00%
04-5405-00	10% SALES TAX TRANSFER IN	0.00	0.00	284,145.00	284,145.00	0.00	-284,145.00	-100.00%
04-5406-00	FROM STREET RENOVATION FI	0.00	493,882.13	0.00	0.00	0.00	0.00	0.00%
04-5925-00	CDBG GRANT	56,237.05	0.00	0.00	0.00	0.00	0.00	0.00%
04-5930-00	BOND PROCEEDS	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00%
04-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	186,777.50	0.00	-186,777.50	-100.00%
04-6617-00	STREET MATERIALS	139,510.21	124,678.54	337,434.90	150,000.00	150,000.00	0.00	0.00%
04-6781-00	PHASE 2 #22 ENGINEERING	3,100.00	0.00	0.00	0.00	0.00	0.00	0.00%
04-6783-00	PHASE 2 #23 ENGINEERING	0.00	97,090.00	4,660.00	4,660.00	0.00	-4,660.00	-100.00%
04-6784-00	PHASE 2 #23 CONSTRUCTION	0.00	401,132.50	540,997.00	466,262.50	0.00	-466,262.50	-100.00%
04-6785-00	PHASE 2 #24 ENGINEERING	0.00	0.00	0.00	30,000.00	195,000.00	165,000.00	550.00%
04-6786-00	PHASE 2 #24 CONSTRUCTION	0.00	0.00	0.00	96,500.00	1,930,000.00	1,833,500.00	1,900.00%
	Total Department: 00 - 00:	**179,693.61**	**135,887.02**	**-378,816.96**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 04 - Streets & Drainage Fund:	**179,693.61**	**135,887.02**	**-378,816.96**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
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	4,611.21	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	932.89	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	39,412.62	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%
05-6819-00	BUILDING IMPROVEMENTS	0.00	0.00	1,339.75	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/WATEF	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/(	0.00	287.58	5,350.00	0.00	0.00	0.00	0.00%
05-6829-00	POLICE DEPT VEHICLE CANOP\	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-I	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%

Budget Comparison Report

Account Number		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)	%
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**	**-206,381.35**	**83,583.00**	**65,183.00**	**-18,400.00**	**-22.01%**
	Total Fund: 05 - General Construction Fund:	**-39,717.33**	**-321,852.21**	**-206,381.35**	**83,583.00**	**65,183.00**	**-18,400.00**	**-22.01%**

Budget Comparison Report

Account Number		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)	%
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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget 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	510.00	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**	**11,556.44**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 12 - Forfeiture Fund:	**2,014.14**	**16,091.10**	**11,556.44**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 14 - Tourism Fund								
Department: 00 - 00								
14-5320-00	HOTEL/MOTEL OCCUPANCY T/	245,107.14	287,670.84	228,283.42	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	70,342.00	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 REVENUI	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	174.00	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 ADJUS	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**	**354,823.48**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 01 - Tourism Division								
14-6100-01	SUPERVISION	63,174.70	58,452.27	35,445.31	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	8,750.00	8,400.00	0.00	-8,400.00	-100.00%
14-6200-01	RETIREMENT	11,171.45	19,161.10	6,715.71	11,626.00	8,819.00	-2,807.00	-24.14%
14-6210-01	S S TAXES	5,197.69	9,013.83	3,026.66	5,361.00	4,074.00	-1,287.00	-24.01%
14-6220-01	HEALTH INSURANCE	9,648.21	17,798.82	7,583.70	7,200.00	8,000.00	800.00	11.11%
14-6221-01	LIFE INSURANCE	68.03	107.93	59.49	100.00	50.00	-50.00	-50.00%
14-6231-01	LONG TERM DISABILITY INS.	81.48	267.32	149.42	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	5,804.61	1,800.00	10,000.00	8,200.00	455.56%
14-6540-01	ADVERTISING	41,736.97	24,203.67	18,983.07	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	196.62	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	45,722.59	30,000.00	35,500.00	5,500.00	18.33%
14-6580-01	TRAVEL & SCHOOLS	113.94	1,526.20	730.50	1,300.00	1,300.00	0.00	0.00%
14-6610-01	OFFICE SUPPLIES	897.25	724.88	66.25	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	1,987.68	1,500.00	0.00	-1,500.00	-100.00%
	Total Department: 01 - Tourism Division:	**168,938.32**	**233,482.84**	**142,135.36**	**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	Parent Budget 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 03 - Civic Center Division								
14-6100-03	SUPERVISION	56,194.60	35,375.00	60,647.50	51,228.00	58,456.00	7,228.00	14.11%
14-6180-03	PART TIME	20,350.60	28,007.44	23,008.36	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	11,071.58	8,524.00	9,722.00	1,198.00	14.05%
14-6210-03	S S TAXES	5,676.53	5,019.76	6,772.14	5,464.00	6,734.00	1,270.00	23.24%
14-6220-03	HEALTH INSURANCE	10,132.88	4,114.60	11,088.26	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	128.34	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	1,973.47	1,800.00	9,000.00	7,200.00	400.00%
14-6450-03	BLDG & GROUNDS	15,759.19	12,398.59	64,244.72	10,000.00	34,270.00	24,270.00	242.70%
14-6540-03	ADVERTISING	533.75	1,468.58	1,374.73	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	470.27	500.00	500.00	0.00	0.00%
14-6611-03	JANITOR	-33.19	729.57	3,298.71	2,000.00	3,000.00	1,000.00	50.00%
14-6612-03	CONSUMABLES	1,644.64	980.76	2,174.41	1,500.00	2,000.00	500.00	33.33%
14-6615-03	Civic Ctr Vending Expense	0.00	454.60	1,838.74	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	5,336.22	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**	**218,647.91**	**148,707.00**	**313,882.00**	**165,175.00**	**111.07%**
	Total Fund: 14 - Tourism Fund:	**-47,177.90**	**56,379.27**	**-5,959.79**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (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	349.36	100.00	0.00	-100.00	-100.00%
15 6621 01	ELECTRIC	1,259.97	1,214.15	1,575.62	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	4,798.24	5,000.00	5,000.00	0.00	0.00%
15-6640-01	DUES & SUBSCRIPTIONS	993.83	1,618.81	2,497.18	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**	**2,281.68**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 15 - Main Street Fund:	**-5,714.62**	**8,253.14**	**2,281.68**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 20 - General Debt Service Fund								
Department: 00 - 00								
20-5351-00	DELINQUENT TAX	20,227.43	16,626.49	7,337.68	20,000.00	20,000.00	0.00	0.00%
20-5352-00	PENALTY & INTEREST	15,230.06	13,302.63	9,074.50	15,000.00	15,000.00	0.00	0.00%
20-5380-00	INTEREST	1,647.12	2,482.64	6,817.90	1,000.00	15,000.00	14,000.00	1,400.00%
20-5406-00	CURRENT TAX	560,116.25	711,266.69	705,827.13	579,515.00	567,176.00	-12,339.00	-2.13%
20-6936-00	PRINCIPAL-2011 SERIES	75,000.00	75,000.00	80,000.00	80,000.00	85,000.00	5,000.00	6.25%
20-6937-00	INTEREST-2011 SERIES	18,450.00	15,825.00	13,200.00	13,200.00	10,400.00	-2,800.00	-21.21%
20-6938-00	AGENT FEE-2011 SERIES	750.00	750.00	0.00	750.00	750.00	0.00	0.00%
20-6939-00	2012 SERIES PRINCIPAL	151,360.00	153,725.00	158,455.00	158,455.00	160,820.00	2,365.00	1.49%
20-6940-00	2012 SERIES INTEREST	20,182.72	16,403.21	7,087.85	12,347.00	7,668.00	-4,679.00	-37.90%
20-6946-00	2019 BOND SERIES PRINCIPAL	170,000.00	180,000.00	185,000.00	185,000.00	195,000.00	10,000.00	5.41%
20-6947-00	2019 BOND SERIES INTEREST	181,112.50	173,462.50	165,362.50	165,363.00	157,038.00	-8,325.00	-5.03%
20-6948-00	2019 BOND SERIES AGENT FEE	400.00	400.00	500.00	400.00	500.00	100.00	25.00%
	Total Department: 00 - 00:	**-20,034.36**	**128,112.74**	**119,451.86**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 20 - General Debt Service Fund:	**-20,034.36**	**128,112.74**	**119,451.86**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 30 - Water/Sewer Fund								
Department: 00 - 00								
30-5360-00	WATER CHARGES	2,957,382.26	3,494,143.49	2,898,545.91	3,750,000.00	4,060,000.00	310,000.00	8.27%
30-5361-00	WATER CONNECTIONS	2,770.00	11,494.17	4,880.00	3,000.00	3,000.00	0.00	0.00%
30-5362-00	WATER SERVICE CHARGE	5,954.33	4,161.25	4,126.00	3,000.00	3,000.00	0.00	0.00%
30-5365-00	SEWER CHARGES	2,061,217.36	2,432,655.59	2,124,411.04	2,440,000.00	2,640,000.00	200,000.00	8.20%
30-5366-00	SEWER CONNECTIONS	0.00	6,700.00	1,100.00	2,000.00	2,000.00	0.00	0.00%
30-5370-00	RECONNECT CHARGES	25,350.91	27,380.00	20,955.61	25,000.00	25,000.00	0.00	0.00%
30-5450-00	PENALTY	61,274.43	75,801.88	74,815.78	70,000.00	75,000.00	5,000.00	7.14%
30-5501-00	INTEREST	6,187.07	6,283.06	15,098.34	4,000.00	40,000.00	36,000.00	900.00%
30-5902-00	MISCELLANEOUS REVENUE	1,275.00	1,545.00	4,932.00	1,000.00	1,000.00	0.00	0.00%
30-5906-00	SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
30-5907-00	W & S OVER & SHORT	-5.55	-196.90	523.89	0.00	0.00	0.00	0.00%
30-5950-00	PRIVATE LIFT STATION MAINT	0.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00%
30-5977-00	ARP-ONE TIME SALARY ADJUS	0.00	68,160.45	0.00	0.00	0.00	0.00	0.00%
30-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
30-6840-00	DEPRECIATION EXPENSE	965,886.67	965,478.74	0.00	0.00	0.00	0.00	0.00%
	Total Department: 00 - 00:	**4,155,519.14**	**5,162,649.25**	**5,149,388.57**	**6,313,000.00**	**6,864,000.00**	**551,000.00**	**8.73%**

Budget Comparison Report

Account Number		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)	%
Department: 29 - Insurances								
30-6220-29	HEALTH INSURANCE	254,409.50	246,014.21	247,914.94	300,000.00	360,000.00	60,000.00	20.00%
30-6221-29	LIFE INSURANCE	832.60	1,405.67	1,239.98	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	2,753.27	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**	**419,834.42**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 30 - Water/Sewer Lince Maintenance								
30-6100-30	SUPERVISION	86,103.99	88,037.94	78,014.79	90,895.00	94,077.00	3,182.00	3.50%
30-6110-30	CLERICAL	42,475.55	45,518.64	38,532.55	46,989.00	46,994.00	5.00	0.01%
30-6130-30	LABOR OPERATIONS	519,679.96	535,799.09	503,127.96	591,964.00	610,275.00	18,311.00	3.09%
30-6190-30	OVERTIME	62,867.14	59,370.76	87,800.00	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	19,968.66	0.00	0.00	0.00	0.00%
30-6194-30	CERTIFICATE PAY	600.08	600.08	2,889.46	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	121,118.86	132,642.00	135,759.00	3,117.00	2.35%
30-6210-30	S S TAXES	52,283.33	56,326.72	54,725.46	61,217.00	63,185.00	1,968.00	3.21%
30-6290-30	UNIFORMS	5,726.21	6,724.87	6,351.04	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	29,870.55	35,000.00	35,000.00	0.00	0.00%
30-6431-30	VEHICLES	14,176.04	21,605.68	14,620.69	12,000.00	12,500.00	500.00	4.17%
30-6434-30	SEWER LINES	100,818.36	81,173.01	322,750.40	75,000.00	80,000.00	5,000.00	6.67%
30-6437-30	WATER LINES	121,123.01	143,159.63	141,897.72	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	6,644.39	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	10,552.14	8,000.00	8,000.00	0.00	0.00%
30-6610-30	OFFICE	2,717.78	919.60	659.07	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	6,091.60	6,500.00	6,500.00	0.00	0.00%
30-6613-30	CHEMICALS	2,557.54	1,907.40	1,455.40	5,500.00	5,500.00	0.00	0.00%
30-6615-30	MINOR APPARATUS /SMALL T(	9,074.28	9,673.92	8,936.71	10,000.00	10,000.00	0.00	0.00%
30-6621-30	ELECTRIC	296.85	6,200.81	129.75	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	6,271.42	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**	**1,641,329.79**	**1,991,659.00**	**1,902,071.00**	**-89,588.00**	**-4.50%**

Budget Comparison Report

Account Number		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)	%
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	105,000.00	105,000.00	105,000.00	0.00	0.00%
30-6943-31	2014 BOND SERIES INTEREST	12,000.00	9,875.00	7,750.00	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	90,000.00	90,000.00	100,000.00	10,000.00	11.11%
30-6952-31	2018 BOND SERIES INTEREST	229,631.26	229,631.26	229,631.26	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**	**618,623.29**	**624,132.00**	**987,671.00**	**363,539.00**	**58.25%**

Budget Comparison Report

Account Number		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)	%
Department: 35 - Water Office								
30-6110-35	CLERICAL	135,357.54	146,059.46	128,722.72	151,576.00	156,882.00	5,306.00	3.50%
30-6190-35	OVERTIME	0.00	725.19	35.55	0.00	0.00	0.00	0.00%
30-6192-35	LONGEVITY	0.00	1,212.00	1,360.00	1,356.00	1,508.00	152.00	11.21%
30-6193-35	MERIT RAISE	0.00	5,421.18	5,363.33	0.00	0.00	0.00	0.00%
30-6196-35	SALARY ADJUSTMENT	0.00	0.00	487.29	489.00	489.00	0.00	0.00%
30-6200-35	RETIREMENT	22,418.66	24,224.19	22,275.87	25,433.00	26,091.00	658.00	2.59%
30-6210-35	S S TAXES	10,044.01	11,436.45	10,055.25	11,737.00	12,155.00	418.00	3.56%
30-6330-35	MEDICAL	0.00	17.00	34.00	0.00	0.00	0.00	0.00%
30-6340-35	DATA PROCESSING	19,947.98	27,699.89	29,721.65	26,000.00	26,000.00	0.00	0.00%
30-6430-35	EQUIPMENT	2,480.26	4,109.02	4,525.00	3,000.00	4,000.00	1,000.00	33.33%
30-6550-35	BANK CHARGES	578.50	557.50	360.00	600.00	600.00	0.00	0.00%
30-6580-35	TRAVEL & SCHOOLS	0.00	0.00	2,970.00	4,500.00	4,500.00	0.00	0.00%
30-6610-35	OFFICE	4,296.70	4,282.88	3,046.89	3,500.00	3,000.00	-500.00	-14.29%
30-6612-35	CONSUMABLES	0.00	509.00	682.43	300.00	500.00	200.00	66.67%
30-6619-35	POSTAGE	23,545.15	28,582.55	34,417.09	28,000.00	28,000.00	0.00	0.00%
30-6623-35	COMMUNICATIONS-WATER O	1,252.96	3,767.91	3,868.30	4,000.00	4,000.00	0.00	0.00%
30-6750-35	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**	**248,674.37**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 37 - Water Production Division								
30-6100-37	SUPERVISION	55,868.18	42,568.31	53,266.11	56,479.00	64,448.00	7,969.00	14.11%
30-6130-37	LABOR OPERATIONS	130,630.98	146,469.62	134,369.55	171,021.00	189,963.00	18,942.00	11.08%
30-6190-37	OVERTIME	31,181.86	41,821.63	54,634.98	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	3,056.59	0.00	0.00	0.00	0.00%
30-6194-37	CERTIFICATE PAY	0.00	0.00	1,862.50	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	40,796.16	44,050.00	48,962.00	4,912.00	11.15%
30-6210-37	S S TAXES	16,067.65	17,336.45	18,167.58	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	85,414.24	60,000.00	60,000.00	0.00	0.00%
30-6346-37	CONTRACT SABINE RIVER WAT	224,201.25	194,088.75	200,521.91	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	4,198.80	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	163,669.69	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	67,092.19	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. ASSESMENTS	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	701.96	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	1,911.32	500.00	500.00	0.00	0.00%
30-6613-37	CHEMICALS	75,443.17	120,434.86	267,327.97	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	267,486.64	290,000.00	290,000.00	0.00	0.00%
30-6623-37	COMMUNICATIONS-WATER PI	3,925.16	7,602.48	7,510.91	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

Account Number		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)	%
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**	**1,885,192.21**	**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	Parent Budget 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 45 - Wastewater Treatment Division								
30-6100-45	SUPERVISION	61,081.01	69,059.41	62,889.23	71,834.00	74,349.00	2,515.00	3.50%
30-6130-45	LABOR OPERATIONS	115,284.77	124,060.03	93,028.11	129,416.00	144,886.00	15,470.00	11.95%
30-6190-45	OVERTIME	41,133.56	36,357.74	34,360.26	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	5,855.89	0.00	0.00	0.00	0.00%
30-6194-45	CERTIFICATE PAY	600.08	600.08	1,626.96	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	32,705.23	40,363.00	42,862.00	2,499.00	6.19%
30-6210-45	S S TAXES	15,860.39	17,883.77	14,903.56	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	181,709.68	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	9,254.50	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	87,511.80	67,500.00	67,500.00	0.00	0.00%
30-6614-45	LAB SUPPLIES	14,181.03	12,743.95	20,851.12	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	15,012.90	8,000.00	9,500.00	1,500.00	18.75%
30-6621-45	ELECTRIC-S.S. PLANT	92,672.56	85,905.17	98,577.72	75,000.00	80,000.00	5,000.00	6.67%
30-6623-45	COMMUNICATIONS-SS/NS PLA	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	9,229.33	8,500.00	8,500.00	0.00	0.00%
30-6627-45	ELECTRIC-N.S. PLANT	22,314.08	25,756.40	24,348.53	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**	**746,354.28**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 52 - Capital Projects								
30-6731-52	TRANSFER TO W/S CONSTR. FU	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**	**-510,619.79**	**44,828.00**	**36,749.00**	**-8,079.00**	**-18.02%**

Budget Comparison Report

Account Number		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)	%
Fund: 32 - Water/Sewer Construction Fund								
Department: 00 - 00								
32-5380-00	INTEREST	460.72	206.91	412.85	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	10,640.00	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**	**-72,782.08**	**103,600.00**	**164,700.00**	**61,100.00**	**58.98%**
	Total Fund: 32 - Water/Sewer Construction Fund:	**-171,433.53**	**172,360.04**	**-72,782.08**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 33 - 2018 Bond Series Fund								
Department: 00 - 00								
33-5380-00	INTEREST	7,530.97	6,493.37	15,439.46	4,000.00	20,000.00	16,000.00	400.00%
33-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	855,160.27	0.00	-855,160.27	-100.00%
33-6784-00	EASTSIDE SEWER MAIN PROJ-I	184,764.35	7,350.62	17,650.30	107,885.03	0.00	-107,885.03	-100.00%
33-6785-00	EASTSIDE SEWER MAIN PROJ-(	685,693.80	757,930.96	67,710.00	751,275.24	20,000.00	-731,275.24	-97.34%
	Total Department: 00 - 00:	**-862,927.18**	**-758,788.21**	**-69,920.84**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 33 - 2018 Bond Series Fund:	**-862,927.18**	**-758,788.21**	**-69,920.84**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 60 - Cemetery Fund								
Department: 00 - 00								
60-5380-00	INTEREST	166.61	236.19	304.95	100.00	270.00	170.00	170.00%
60-5907-00	BURIAL FEES	10,800.00	13,800.00	8,400.00	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	46.01	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**	**8,658.94**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 60 - Cemetery Fund:	**8,266.61**	**11,236.19**	**8,658.94**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 61 - Fireman's Relief & Retirment								
61-6201-61	RETIRED FIREMEN	2,183.64	1,783.57	1,908.56	2,005.00	2,005.00	0.00	0.00%
	Total Department: 61 - Fireman's Relief & Retirment:	**2,183.64**	**1,783.57**	**1,908.56**	**2,005.00**	**2,005.00**	**0.00**	**0.00%**
	Total Fund: 61 - Volunteer Firefighters Retirement Fund:	**-2,175.31**	**723.80**	**45.54**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 63 - Animal Center Donations Fund								
Department: 00 - 00								
63-5380-00	INTEREST	110.08	143.49	116.93	80.00	160.00	80.00	100.00%
63-5907-00	DONATIONS-Animal Shelter Bl	8,248.17	8,996.99	14,536.54	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**	**10,534.42**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 63 - Animal Center Donations Fund:	**6,647.29**	**5,624.11**	**10,534.42**	**0.00**	**0.00**	**0.00**	**0.00%**
	Report Total:	**153,642.86**	**-3,233,132.44**	**-2,548,419.19**	**373,804.00**	**281,048.00**	**-92,756.00**	**-24.81%**

Fund Summary

Fund	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)	%
01 - General Fund	1,741,047.29	-2,238,668.54	-1,608,246.04	13,000.00	14,416.00	1,416.00	10.89%
04 - Streets & Drainage Fund	179,693.61	135,887.02	-378,816.96	0.00	0.00	0.00	0.00%
05 - General Construction Fund	-39,717.33	-321,852.21	-206,381.35	83,583.00	65,183.00	-18,400.00	-22.01%
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	11,556.44	0.00	0.00	0.00	0.00%
14 - Tourism Fund	-47,177.90	56,379.27	-5,959.79	64,787.00	0.00	-64,787.00	-100.00%
15 - Main Street Fund	-5,714.62	8,253.14	2,281.68	0.00	0.00	0.00	0.00%
20 - General Debt Service Fund	-20,034.36	128,112.74	119,451.86	0.00	0.00	0.00	0.00%
30 - Water/Sewer Fund	-705,750.32	-432,552.96	-510,619.79	44,828.00	36,749.00	-8,079.00	-18.02%
32 - Water/Sewer Construction Fund	-171,433.53	172,360.04	-72,782.08	103,600.00	164,700.00	61,100.00	58.98%
33 - 2018 Bond Series Fund	-862,927.18	-758,788.21	-69,920.84	0.00	0.00	0.00	0.00%
60 - Cemetery Fund	8,266.61	11,236.19	8,658.94	0.00	0.00	0.00	0.00%
61 - Volunteer Firefighters Retirement Fu	-2,175.31	723.80	45.54	0.00	0.00	0.00	0.00%
63 - Animal Center Donations Fund	6,647.29	5,624.11	10,534.42	0.00	0.00	0.00	0.00%
Report Total:	**153,642.86**	**-3,233,132.44**	**-2,548,419.19**	**373,804.00**	**281,048.00**	**-92,756.00**	**-24.81%**

City Council

Agenda Item # 2.

SUBJECT: Motion to close the budget public hearing. (Mayor)

MEETING DATE: September 5, 2023

DEPARTMENT: Administration

CONTACT:

RECOMMENDED CITY COUNCIL ACTION:
ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS: None

City Council

Agenda Item # 3.

SUBJECT: Open a public hearing on the 2023-24 proposed tax rate. (Mayor)

MEETING DATE: September 5, 2023

DEPARTMENT: Administration

CONTACT: Jay Abercrombie, City Manager

RECOMMENDED CITY COUNCIL ACTION: Open a public hearing for staff and citizen comments.

ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS:

1. Public Hearing Notice Revisied without De Minimis Rate_web

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice **does not** apply to a taxing unit that has a de minimis rate.

PROPOSED TAX RATE	$.541516	per $100
NO-NEW-REVENUE TAX RATE	$.527285	per $100
VOTER-APPROVAL TAX RATE	$.541516	per $100

The no-new-revenue tax rate is the tax rate for the 2023 *(current tax year)* tax year that will raise the same amount of property tax revenue for City of Henderson *(name of taxing unit)* from the same properties in both the 2022 *(preceding tax year)* tax year and the 2023 *(current tax year)* tax year.

The voter-approval tax rate is the highest tax rate that City of Henderson *(name of taxing unit)* may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Henderson *(name of taxing unit)* is proposing to increase property taxes for the 2023 *(current tax year)* tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5 at 6:00 p.m. *(date and time)* at 300 W. Main Street, Henderson, TX 75652 in the Council Chambers inside the Municipal Services Complex *(meeting place)*.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Henderson *(name of taxing unit)* is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City of Henderson *(name of governing body)* of City of Henderson *(name of taxing unit)* at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount = (tax rate) x (taxable value of your property) / 100

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Wes Breitenberg, Reggie Weatherton, Henry Pace, Melissa Morton, and Gina Juarez

AGAINST the proposal: None

PRESENT and not voting: Mayor Buzz FUllen

ABSENT: None

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Henderson *(name of taxing unit)* last year to the taxes proposed to the be imposed on the average residence homestead by City of Henderson *(name of taxing unit)* this year.

	2022	2023	Change
Total tax rate (per $100 of value)	2022 adopted tax rate .5418	2023 proposed tax rate .541516	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per $100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%
Average homestead taxable value	2022 average taxable value of residence homestead $101,564	2023 average taxable value of residence homestead $112,133	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%
Tax on average homestead	2022 amount of taxes on average taxable value of residence homestead $550.27	2023 amount of taxes on average taxable value of residence homestead $607.54	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
Total tax levy on all properties	2022 levy $3,899,854	(2023 proposed rate x current total value)/100 $4,376,570	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The ______________________ (county name) County Auditor certifies that ______________________ (county name) County has spent $______________________ (amount minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. ______________________ (county name) County Sheriff has provided ______________________ (county name) information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by ______________ /$100.

Indigent Health Care Compensation Expenditures (counties)

The ______________________ (name of taxing unit) spent $ __________ (amount) from July 1 __________ (prior year) to June 30 2023 (current year) on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is $ ______________ (amount of increase)

This increased the no-new-revenue maintenance and operations rate by ______________ /$100.

Indigent Defense Compensation Expenditures (counties)

The ______________________ (name of taxing unit) spent $ __________ (amount) from July 1 __________ (prior year) to June 30 2023 (current year) to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is $ ______________ (amount of increase).

This increased the no-new-revenue maintenance and operations rate by ______________ /$100.

Eligible County Hospital Expenditures (cities and counties)

The ______________________ (name of taxing unit) spent $ __________ (amount) from July 1 __________ (prior year) to June 30 2023 (current year) on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is $ ______________ (amount of increase)

This increased the no-new-revenue maintenance and operations rate by ______________ /$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for Rusk County Tax Assessor/Collector (name of taxing unit) at903-657-0338or (telephone number) npartin@ruskcountytx.gov (email address), or visit ruskcountytax.com (internet website address) for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for ______________________ (name of taxing unit) at ______________________ (telephone number) or ______________________ (email address).

City Council

Agenda Item # 4.

SUBJECT: Motion to close the tax rate public hearing. (Mayor)

MEETING DATE: September 5, 2023

DEPARTMENT: Administration

CONTACT:

RECOMMENDED CITY COUNCIL ACTION:
ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS: None

City Council

Agenda Item # 5.

SUBJECT: Consideration upon the first reading of Ordinance 2023-09-01 adopting the 2023-2024 budget. (Abercrombie)

MEETING DATE: September 5, 2023

DEPARTMENT: Administration

CONTACT: Jay Abercrombie, City Manager

RECOMMENDED CITY COUNCIL ACTION: Make changes if necessary before the final reading of the budget ordinance.

ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS:

1. 2023-09-01 Budget 2023-2024
2. Exhibit A Proposed Budget

ORDINANCE NO. 2023-09-01

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF HENDERSON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; APPROPRIATING MONEY TO A SINKING FUND TO PAY INTEREST AND PRINCIPAL ON THE CITY'S INDEBTEDNESS; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF HENDERSON FOR THE 2023-2024 FISCAL YEAR.

Whereas, the Budget, appended here as Exhibit A, for the fiscal year beginning October I, 2023, and ending September 30, 2024, was duly presented to the City Council by the City Manager and a public hearing was ordered by the City Council and a public notice of said hearing was caused to be given by the City Council and said notice was published on the city website and in the Henderson News and said public hearing was held according to said notice; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HENDERSON:

SECTION 1. That the appropriations for the fiscal year beginning October 1, 2023, and ending September 30, 2024, for the support of the general government of the City of Henderson, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year 2023-2024 Budget, a copy of which is appended hereto as Exhibit A;

SECTION 2. That the Budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's Budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024.

SECTION 3. That there is hereby appropriated the amount shown in said Budget necessary to provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded debt requirements of Fiscal 2023-2024 of the City of Henderson.

CONSIDERED this 5th day of September 2023.

PASSED AND APPROVED this 12th day of September 2023.

____
John (Buzz) Fullen, Mayor

ATTEST:

____
Cheryl Jimerson, City Secretary

Henderson, TX

EXHIBIT "A"

Budget Comparison Report
Account Summary

Account Number		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)	%
Fund: 01 - General Fund								
Department: 00 - 00								
01-5310-00	SALES TAX	3,371,618.87	4,023,896.00	3,714,915.47	4,075,000.00	4,650,000.00	575,000.00	14.11%
01-5311-00	HEDCO SALES TAX	0.01	0.00	1,857,457.77	2,037,500.00	2,325,000.00	287,500.00	14.11%
01-5312-00	SALES TAX FOR ADVALORUM T	1,685,809.46	2,011,948.05	1,857,457.77	2,037,500.00	2,325,000.00	287,500.00	14.11%
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 PAYN	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	193,839.22	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	138,115.83	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	3,513,186.14	3,700,000.00	3,775,000.00	75,000.00	2.03%
01-5351-00	DELINQUENT TAX	98,268.10	81,147.78	36,040.22	75,000.00	75,000.00	0.00	0.00%
01-5352-00	PENALTY-INT-REDEMPTION DI	52,494.16	37,628.00	49,819.63	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	7,970.26	10,000.00	10,000.00	0.00	0.00%
01-5364-00	GARBAGE & TRASH	1,967,431.98	1,950,164.55	1,784,744.93	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	4,775.00	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	8,395.28	10,950.00	0.00	-10,950.00	-100.00%
01-5370-00	MUNICIPAL COURT	213,847.66	186,167.68	140,167.59	200,000.00	200,000.00	0.00	0.00%
01-5372-00	MUNICIPAL SECURITY FEE	2,916.45	1,862.98	2,026.58	4,000.00	4,000.00	0.00	0.00%
01-5373-00	MUNICIPAL COURT TIMELY FE	1,580.15	1,816.78	1,825.12	2,000.00	2,000.00	0.00	0.00%
01-5374-00	MUNICIPAL TECHNOLOGY FEE	2,614.11	1,934.65	1,530.81	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	2,103.88	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	51,811.71	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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-5406-00	HEDCO SALARY/BENEFITS REIN	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	171,504.84	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	31,850.00	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-STA	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-STATE	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	89,508.27	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 GRAN	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	3,259.00	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	7,460.00	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**	**14,761,378.35**	**18,015,308.57**	**17,722,597.00**	**-292,711.57**	**-1.62%**

Budget Comparison Report

Account Number		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)	%
Department: 08 - Finance								
01-6100-08	SUPERVISION	76,808.71	85,976.67	73,495.07	86,544.00	89,574.00	3,030.00	3.50%
01-6110-08	CLERICAL	38,413.21	42,059.44	42,121.34	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	3,843.80	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	19,841.64	21,726.00	23,331.00	1,605.00	7.39%
01-6210-08	S S TAXES	8,690.23	10,072.14	8,818.00	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	46,925.00	46,000.00	52,000.00	6,000.00	13.04%
01-6340-08	DATA PROCESSING	29,791.33	45,133.37	43,320.16	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	443.00	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	4,297.59	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	129.78	350.00	350.00	0.00	0.00%
01-6619-08	POSTAGE	1,364.26	1,108.00	1,600.60	1,500.00	1,500.00	0.00	0.00%
01-6621-08	ELECTRIC	4,686.35	3,523.66	4,952.82	5,000.00	0.00	-5,000.00	-100.00%
01-6623-08	COMMUNICATIONS -FIN. DEPT	2,763.05	4,749.85	6,040.52	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**	**366,859.86**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 10 - Administration								
01-6100-10	SUPERVISION	121,271.47	134,355.54	119,843.46	134,400.00	148,177.00	13,777.00	10.25%
01-6101-10	SALARY-HEDCO	114,005.94	168,876.09	125,410.57	159,450.00	163,758.00	4,308.00	2.70%
01-6110-10	CLERICAL	175,012.53	214,808.66	212,368.41	237,148.00	252,702.00	15,554.00	6.56%
01-6140-10	COUNCIL	29,897.70	30,700.25	26,298.40	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	10,500.00	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	11,443.57	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	15,400.00	16,800.00	16,800.00	0.00	0.00%
01-6200-10	RETIREMENT	54,940.38	72,019.64	80,937.19	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	6,206.14	5,802.00	6,915.00	1,113.00	19.18%
01-6203-10	CITY MANAGER 50% NATIONV	-375.00	11,198.07	12,663.64	11,840.00	13,814.00	1,974.00	16.67%
01-6210-10	S S TAXES	28,197.69	37,820.95	40,944.29	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	109.88	0.00	0.00	0.00	0.00%
01-6331-10	ATTORNEY	70,000.00	55,000.00	60,000.00	67,000.00	67,000.00	0.00	0.00%
01-6349-10	ADMINISTRATIVE SERVICES	14,353.44	17,058.05	24,539.25	15,000.00	17,000.00	2,000.00	13.33%
01-6360-10	MARKETING AND MEDIA	1,168.12	73.70	234.15	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	9,287.55	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	29,543.00	20,500.00	25,000.00	4,500.00	21.95%
01-6610-10	OFFICE	1,962.88	1,753.52	1,703.30	2,000.00	2,000.00	0.00	0.00%
01-6612-10	CONSUMABLE	1,178.07	1,402.70	1,555.03	1,000.00	1,000.00	0.00	0.00%
01-6619-10	POSTAGE	1,228.48	2,274.03	1,811.77	2,000.00	2,000.00	0.00	0.00%
01-6621-10	ELECTRIC	4,798.87	4,460.95	3,005.57	5,500.00	0.00	-5,500.00	-100.00%
01-6622-10	GAS-NATURAL	1,186.56	1,044.91	537.47	0.00	0.00	0.00	0.00%
01-6623-10	COMMUNICATIONS -ADM. DE	12,208.92	17,260.61	28,542.54	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	1,343.96	2,600.00	2,600.00	0.00	0.00%
01-6634-10	CELL PHONE-HEDCO	1,275.00	1,762.50	1,425.00	1,800.00	1,800.00	0.00	0.00%
01-6640-10	DUES & SUBSCRIPTIONS	10,648.57	10,340.15	8,839.28	8,200.00	11,000.00	2,800.00	34.15%

Budget Comparison Report

Account Number		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)	%
01-6750-10	CAPITAL	21,839.18	876.08	3,820.65	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**	**888,740.43**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 11 - Municiple Court								
01-6100-11	SUPERVISION	35,999.86	37,384.47	31,846.03	39,300.00	39,300.00	0.00	0.00%
01-6110-11	CLERICAL	121,496.63	134,550.80	101,345.39	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	4,204.10	0.00	0.00	0.00	0.00%
01-6194-11	CERTIFICATE PAY	520.75	541.58	983.26	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	17,732.28	23,547.00	16,191.00	-7,356.00	-31.24%
01-6210-11	S S TAXES	11,050.79	12,716.95	10,261.99	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	5,500.00	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	379.10	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	616.08	1,500.00	1,500.00	0.00	0.00%
01-6612-11	CONSUMABLE	442.30	683.79	371.30	500.00	500.00	0.00	0.00%
01-6619-11	POSTAGE	389.61	402.51	580.79	1,000.00	1,000.00	0.00	0.00%
01-6621-11	ELECTRIC	1,217.16	859.99	884.65	0.00	0.00	0.00	0.00%
01-6623-11	COMMUNICATIONS -M.COUR1	6,159.36	6,556.56	7,361.35	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	3,210.67	1,500.00	2,000.00	500.00	33.33%
	Total Department: 11 - Municiple Court:	**268,671.64**	**298,543.32**	**234,811.59**	**282,669.00**	**245,844.00**	**-36,825.00**	**-13.03%**

Budget Comparison Report

Account Number		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)	%
Department: 12 - Community Development								
01-6100-12	SUPERVISION	58,193.29	66,219.78	60,532.25	72,376.00	74,910.00	2,534.00	3.50%
01-6110-12	CLERICAL	38,437.19	42,114.81	36,954.14	43,409.00	44,929.00	1,520.00	3.50%
01-6130-12	LABOR OPERATIONS	142,002.71	159,696.91	146,917.88	162,589.00	180,459.00	17,870.00	10.99%
01-6190-12	OVERTIME	7,156.38	6,592.09	4,048.22	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	4,925.02	0.00	0.00	0.00	0.00%
01-6194-12	CERTIFICATE PAY	0.00	0.00	525.00	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	41,894.99	46,500.00	49,442.00	2,942.00	6.33%
01-6210-12	S S TAXES	17,758.60	20,596.32	18,727.79	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	2,956.91	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	19,414.73	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	2,956.11	1,500.00	2,000.00	500.00	33.33%
01-6580-12	TRAVEL & SCHOOLS	4,034.08	4,093.11	4,214.33	6,500.00	5,000.00	-1,500.00	-23.08%
01-6610-12	OFFICE	4,974.95	12,528.04	5,518.97	4,000.00	4,500.00	500.00	12.50%
01-6612-12	CONSUMABLES	426.57	671.80	696.58	500.00	500.00	0.00	0.00%
01-6619-12	POSTAGE	836.81	3,688.65	2,865.29	2,500.00	2,500.00	0.00	0.00%
01-6623-12	COMMUNICATIONS- C. DEV.	4,691.28	9,653.94	10,525.50	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	3,830.11	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**	**395,990.63**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 14 - Public Services								
01-6100-14	SUPERVISION	97,594.18	110,332.01	174,759.50	191,440.00	215,714.00	24,274.00	12.68%
01-6130-14	LABOR OPERATIONS	399,426.68	462,575.27	384,745.96	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	32,297.85	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	10,900.18	4,830.00	0.00	-4,830.00	-100.00%
01-6194-14	CERTIFICATE PAY	0.00	0.00	2,212.50	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	99,982.71	112,427.00	117,313.00	4,886.00	4.35%
01-6210-14	S S TAXES	42,981.57	47,492.02	45,151.16	52,266.00	54,909.00	2,643.00	5.06%
01-6290-14	UNIFORMS	5,500.60	6,675.85	7,514.02	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	97,922.96	75,000.00	85,000.00	10,000.00	13.33%
01-6431-14	VEHICLE MAINTENANCE	13,398.62	17,338.33	15,999.83	13,000.00	18,000.00	5,000.00	38.46%
01-6450-14	BLDG & GROUNDS	10,252.39	6,957.62	13,478.85	12,000.00	16,000.00	4,000.00	33.33%
01-6459-14	MAIN STREET MAINTENANCE	12,611.12	14,176.79	14,837.71	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	4,738.83	3,500.00	3,500.00	0.00	0.00%
01-6611-14	JANITORIAL SUPPLIES	2,410.53	4,389.04	3,558.86	4,000.00	4,000.00	0.00	0.00%
01-6612-14	CONSUMABLES	11,513.87	9,819.55	10,236.62	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 T(	18,038.67	8,799.09	17,522.90	18,000.00	18,000.00	0.00	0.00%
01-6616-14	SIGNS & MARKERS	7,034.17	4,943.70	16,482.56	15,000.00	15,000.00	0.00	0.00%
01-6621-14	ELECTRIC	242,866.32	222,618.91	228,555.37	200,000.00	240,000.00	40,000.00	20.00%
01-6622-14	GAS-NATURAL	2,488.73	1,626.52	1,869.63	2,500.00	2,500.00	0.00	0.00%
01-6623-14	COMMUNICATIONS- PUBLIC S	11,041.95	13,392.13	13,702.36	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	0.00	-284,145.00	-100.00%
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**	**1,618,803.18**	**1,656,907.00**	**1,492,942.00**	**-163,965.00**	**-9.90%**

Budget Comparison Report

Account Number		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)	%
Department: 15 - Fire								
01-6100-15	SUPERVISION	109,382.43	112,295.84	100,163.55	111,405.00	121,070.00	9,665.00	8.68%
01-6110-15	CLERICAL	40,073.84	43,401.22	38,049.83	44,805.00	46,374.00	1,569.00	3.50%
01-6130-15	LABOR OPERATIONS	903,797.02	1,063,942.83	903,122.99	1,081,000.00	1,117,800.00	36,800.00	3.40%
01-6190-15	OVERTIME	86,699.06	83,691.08	139,810.95	111,000.00	135,000.00	24,000.00	21.62%
01-6191-15	ADDITIONAL OVERTIME	4,097.70	6,344.73	23,623.40	25,000.00	30,000.00	5,000.00	20.00%
01-6192-15	LONGEVITY	0.00	10,112.00	9,872.00	10,302.00	10,402.00	100.00	0.97%
01-6193-15	MERIT RAISE	41,190.73	21,216.41	36,149.06	8,615.00	0.00	-8,615.00	-100.00%
01-6194-15	CERTIFICATE PAY	19,395.97	21,458.23	34,612.70	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	211,625.42	235,154.00	241,177.00	6,023.00	2.56%
01-6210-15	S S TAXES	86,529.59	98,764.58	93,914.81	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	16,187.29	20,000.00	20,000.00	0.00	0.00%
01-6431-15	VEHICLES	28,892.69	40,466.37	70,075.85	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	8,332.23	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	145.00	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	11,930.50	12,500.00	12,500.00	0.00	0.00%
01-6610-15	OFFICE	5,907.43	7,985.51	4,720.81	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	2,135.88	1,800.00	1,800.00	0.00	0.00%
01-6619-15	POSTAGE	160.67	87.90	130.50	200.00	200.00	0.00	0.00%
01-6621-15	ELECTRIC	13,809.29	15,041.32	10,183.36	12,500.00	12,500.00	0.00	0.00%
01-6622-15	GAS-NATURAL	4,229.99	4,614.62	6,755.90	4,300.00	7,500.00	3,200.00	74.42%
01-6623-15	COMMUNICATIONS-FIRE DEPT	9,782.09	13,885.63	14,744.69	10,500.00	10,500.00	0.00	0.00%
01-6626-15	GAS-OIL-& DIESEL	16,216.22	27,895.08	25,688.63	20,000.00	20,000.00	0.00	0.00%
01-6640-15	DUES & SUBSCRIPTIONS	3,618.69	3,239.87	4,095.20	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		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)	%
01-6750-15	CAPITAL	495,744.89	18,274.63	19,107.37	93,000.00	20,000.00	-73,000.00	-78.49%
01-6830-15	VOLUNTEER PENSION (TRANSI	0.00	2,500.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
	Total Department: 15 - Fire:	**2,244,408.96**	**2,052,562.29**	**1,980,950.89**	**2,188,152.00**	**2,240,922.00**	**52,770.00**	**2.41%**

Budget Comparison Report

Account Number		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)	%
Department: 16 - Police								
01-6100-16	SUPERVISION	107,782.65	111,383.76	98,448.42	110,407.00	119,985.00	9,578.00	8.68%
01-6110-16	CLERICAL	317,545.11	364,496.84	314,527.77	478,962.00	476,412.00	-2,550.00	-0.53%
01-6130-16	LABOR OPERATIONS	1,605,325.44	1,751,033.80	1,376,297.28	1,794,198.00	1,911,752.00	117,554.00	6.55%
01-6172-16	LIAISON OFFICER	187,391.54	192,696.07	259,901.50	282,806.00	338,305.00	55,499.00	19.62%
01-6173-16	TASK FORCE OFFICER	55,393.55	60,130.44	54,705.42	60,123.00	69,362.00	9,239.00	15.37%
01-6179-16	K9 KENNEL CARE	4,023.52	4,469.39	608.07	3,900.00	0.00	-3,900.00	-100.00%
01-6190-16	OVERTIME	130,556.82	139,178.00	201,259.12	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	69,575.86	8,615.00	0.00	-8,615.00	-100.00%
01-6194-16	CERTIFICATE PAY	27,865.38	32,441.02	68,530.76	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	7,700.00	8,400.00	8,400.00	0.00	0.00%
01-6200-16	RETIREMENT	402,769.15	439,900.19	404,284.60	493,561.00	515,900.00	22,339.00	4.53%
01-6210-16	S S TAXES	178,756.60	202,727.02	181,758.50	227,443.00	245,059.00	17,616.00	7.75%
01-6290-16	UNIFORMS	27,711.38	16,691.87	23,686.48	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	106,196.77	144,000.00	160,000.00	16,000.00	11.11%
01-6343-16	EMERGENCY MANAGEMENT E	13,503.28	11,538.23	8,425.74	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	3,868.76	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	22,894.72	35,000.00	55,000.00	20,000.00	57.14%
01-6431-16	VEHICLE	45,921.93	44,607.95	42,626.65	44,000.00	48,000.00	4,000.00	9.09%
01-6450-16	BLDG & GROUNDS	17,683.53	12,184.27	18,226.45	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-STA	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	39,325.59	28,000.00	35,000.00	7,000.00	25.00%
01-6610-16	OFFICE	6,813.91	6,991.45	8,549.34	8,200.00	8,200.00	0.00	0.00%
01-6612-16	CONSUMABLES	10,960.22	13,411.70	8,946.98	13,000.00	26,000.00	13,000.00	100.00%
01-6619-16	POSTAGE	387.25	216.00	219.73	500.00	500.00	0.00	0.00%
01-6621-16	ELECTRIC	28,599.57	30,296.15	24,764.95	22,000.00	30,000.00	8,000.00	36.36%
01-6622-16	GAS-NATURAL	41.58	0.00	313.30	0.00	0.00	0.00	0.00%
01-6623-16	COMMUNICATIONS-POLICE	36,291.73	63,933.78	63,924.35	63,000.00	70,000.00	7,000.00	11.11%
01-6626-16	GAS-OIL-& DIESEL	57,408.19	98,526.83	80,695.10	65,000.00	85,000.00	20,000.00	30.77%
01-6640-16	DUES & SUBSCRIPTIONS	6,233.48	6,202.25	8,120.13	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	133,661.70	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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-6705-16	AUTISM AWARENESS PROGRA	715.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-6707-16	SWAT EXPENSES	0.00	4,995.86	0.00	0.00	0.00	0.00	0.00%
01-6750-16	CAPITAL	264,656.95	68,050.35	334,292.91	200,000.00	272,720.00	72,720.00	36.36%
	Total Department: 16 - Police:	**3,766,272.07**	**3,918,425.68**	**4,005,604.44**	**4,398,792.00**	**4,834,255.00**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 18 - Parks Division								
01-6100-18	Supervision	55,644.89	79,079.11	3,285.65	0.00	0.00	0.00	0.00%
01-6130-18	LABOR OPERATIONS	225,621.05	295,388.40	252,138.43	300,816.00	304,807.00	3,991.00	1.33%
01-6180-18	PART TIME/TEMPORARY	0.00	5,002.47	17,812.75	30,000.00	30,000.00	0.00	0.00%
01-6190-18	OVERTIME	27,816.83	48,702.47	34,653.85	50,000.00	50,000.00	0.00	0.00%
01-6192-18	LONGEVITY	0.00	2,280.00	1,720.00	2,008.00	1,856.00	-152.00	-7.57%
01-6193-18	MERIT RAISE	0.00	10,454.43	4,807.75	0.00	0.00	0.00	0.00%
01-6196-18	SALARY ADJUSTMENT	0.00	6,984.30	974.58	1,141.00	1,141.00	0.00	0.00%
01-6200-18	RETIREMENT	51,251.08	70,187.98	48,827.81	58,675.00	59,006.00	331.00	0.56%
01-6210-18	S S TAXES	23,225.83	33,740.24	23,594.68	29,374.00	29,669.00	295.00	1.00%
01-6330-18	MEDICAL	0.00	0.00	303.24	0.00	0.00	0.00	0.00%
01-6450-18	BLDG & GROUNDS	0.00	0.00	585.00	0.00	0.00	0.00	0.00%
01-6452-18	BLD & GROUNDS-L.F. PARK	12,675.62	4,329.42	91,282.04	15,000.00	15,000.00	0.00	0.00%
01-6453-18	BLD & GROUNDS-YATES PARK	2,357.09	1,761.19	3,065.18	10,000.00	10,000.00	0.00	0.00%
01-6454-18	BLDG & GROUNDS-SPORTS CO	0.00	677.86	1,605.40	10,000.00	10,000.00	0.00	0.00%
01-6458-18	SPORTS COMPLEX OPR	11,081.59	8,418.13	8,946.77	25,000.00	25,000.00	0.00	0.00%
01-6462-18	BLD & GROUNDS-FAIRPARK	9,930.37	21,777.79	11,055.52	10,000.00	10,000.00	0.00	0.00%
01-6463-18	WATER SPRAY PARK	3,708.48	896.64	0.00	3,000.00	3,000.00	0.00	0.00%
01-6580-18	TRAVEL & SCHOOLS	0.00	899.00	500.00	500.00	2,500.00	2,000.00	400.00%
01-6621-18	ELECTRIC	8,826.74	8,376.73	7,721.61	15,000.00	10,000.00	-5,000.00	-33.33%
01-6623-18	COMMUNICATIONS-PARKS	1,387.50	11,157.00	4,497.62	14,000.00	14,000.00	0.00	0.00%
01-6626-18	GAS-OIL-& DIESEL	0.00	0.00	2,229.50	0.00	2,000.00	2,000.00	0.00%
01-6740-18	TRANSFER EQUIPMENT REPLA	0.00	23,680.00	30,497.00	30,497.00	32,558.00	2,061.00	6.76%
01-6750-18	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**	**550,104.38**	**605,011.00**	**636,537.00**	**31,526.00**	**5.21%**

Budget Comparison Report

Account Number		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)	%
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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 20 - Animal Center								
01-6100-20	SUPERVISION	61,657.45	68,545.35	60,976.44	68,383.00	74,317.00	5,934.00	8.68%
01-6130-20	LABOR OPERATIONS	102,009.30	111,074.91	100,705.92	118,643.00	122,796.00	4,153.00	3.50%
01-6180-20	PART TIME/TEMPORARY	44,532.45	55,364.77	60,518.12	75,000.00	80,000.00	5,000.00	6.67%
01-6190-20	OVERTIME	4,589.48	4,580.84	3,639.24	6,000.00	6,000.00	0.00	0.00%
01-6192-20	LONGEVITY	0.00	324.00	500.00	368.00	704.00	336.00	91.30%
01-6193-20	MERIT RAISE	0.00	6,827.70	6,736.70	3,114.00	0.00	-3,114.00	-100.00%
01-6194-20	CERTIFICATE PAY	138.46	0.00	900.00	0.00	5,400.00	5,400.00	0.00%
01-6196-20	SALARY ADJUSTMENT	0.00	2,328.10	649.72	652.00	652.00	0.00	0.00%
01-6200-20	RETIREMENT	27,767.87	31,067.78	28,726.05	32,680.00	33,779.00	1,099.00	3.36%
01-6210-20	S S TAXES	15,453.27	18,242.00	17,077.17	20,822.00	22,175.00	1,353.00	6.50%
01-6290-20	UNIFORMS	1,508.00	2,384.59	1,782.10	3,000.00	3,000.00	0.00	0.00%
01-6330-20	MEDICAL	18.78	4,070.00	584.31	3,000.00	3,000.00	0.00	0.00%
01-6340-20	DATA PROCESSING	0.00	2,155.44	1,766.76	2,500.00	2,500.00	0.00	0.00%
01-6344-20	VETERINARY	2,416.32	6,302.30	5,126.08	6,500.00	6,500.00	0.00	0.00%
01-6421-20	EXTERMINATION	120.00	0.00	120.00	600.00	600.00	0.00	0.00%
01-6430-20	EQUIPMENT	4,671.15	2,150.65	2,701.69	3,000.00	3,000.00	0.00	0.00%
01-6431-20	VEHICLES	4,182.39	364.74	1,879.08	4,000.00	4,000.00	0.00	0.00%
01-6450-20	BLDG & GROUNDS	2,900.94	12,067.14	25,200.13	10,000.00	10,000.00	0.00	0.00%
01-6580-20	TRAVEL & SCHOOLS	1,890.00	644.90	2,720.21	4,500.00	4,500.00	0.00	0.00%
01-6610-20	OFFICE	4,100.65	4,121.47	4,743.80	5,000.00	5,000.00	0.00	0.00%
01-6612-20	CONSUMABLE	494.25	256.41	991.57	600.00	600.00	0.00	0.00%
01-6613-20	CHEMICALS	2,177.05	3,973.44	2,290.03	2,500.00	2,500.00	0.00	0.00%
01-6619-20	POSTAGE	470.03	410.81	566.34	800.00	800.00	0.00	0.00%
01-6620-20	ANIMAL CARE SUPPLIES	19,148.73	22,245.75	22,497.53	25,000.00	27,000.00	2,000.00	8.00%
01-6621-20	ELECTRIC	9,055.94	10,344.84	11,191.32	10,000.00	11,000.00	1,000.00	10.00%
01-6622-20	GAS-NATURAL	0.00	1,595.26	1,860.73	1,500.00	2,500.00	1,000.00	66.67%
01-6623-20	COMMUNICATIONS-ANIMAL S	4,681.55	6,969.43	7,487.98	5,000.00	10,000.00	5,000.00	100.00%
01-6626-20	GAS-OIL& DIESEL	1,143.26	1,628.35	1,739.73	3,200.00	3,200.00	0.00	0.00%
01-6640-20	DUES & SUBSCRIPTIONS	150.00	0.00	190.32	300.00	600.00	300.00	100.00%
	Total Department: 20 - Animal Center:	**315,277.32**	**380,040.97**	**375,869.07**	**416,662.00**	**446,123.00**	**29,461.00**	**7.07%**

Budget Comparison Report

Account Number		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)	%
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

Account Number		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)	%
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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 25 - Miscellaneous								
01-6314-25	H.E.D.C.O. SALES TAX	0.81	0.00	2,096,188.15	2,037,500.00	2,325,000.00	287,500.00	14.11%
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	1,441,398.77	1,680,000.00	1,700,000.00	20,000.00	1.19%
01-6450-25	CITY HALL-BUILDINGS & GROU	0.00	0.00	19,459.15	0.00	112,000.00	112,000.00	0.00%
01-6621-25	CITY HALL-ELECTRIC/UTILITIES	0.00	0.00	37,525.08	0.00	40,000.00	40,000.00	0.00%
01-6641-25	FIREWORKS & FESTIVAL	32,180.12	49,794.78	41,552.21	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	142,051.04	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	600,439.25	1,302,773.57	0.00	-1,302,773.57	-100.00%
	Total Department: 25 - Miscellaneous:	**2,031,330.18**	**6,256,659.99**	**4,553,730.14**	**5,287,586.57**	**4,279,800.00**	**-1,007,786.57**	**-19.06%**

Budget Comparison Report

Account Number		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)	%
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	1,093,742.59	1,134,000.00	1,325,000.00	191,000.00	16.84%
01-6221-29	LIFE INSURANCE	3,857.07	16,717.28	11,317.47	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	13,562.11	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**	**1,363,743.58**	**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**	**-1,608,246.04**	**13,000.00**	**14,416.00**	**1,416.00**	**10.89%**

Budget Comparison Report

Account Number		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)	%
Fund: 04 - Streets & Drainage Fund								
Department: 00 - 00								
04-5330-00	ELECTRIC FRANCHISE	189,220.42	194,823.59	150,218.90	200,000.00	200,000.00	0.00	0.00%
04-5333-00	CHARGES FOR STREET USE	76,252.00	69,408.00	69,408.00	76,000.00	70,000.00	-6,000.00	-7.89%
04-5380-00	INTEREST	594.35	674.34	503.04	500.00	5,000.00	4,500.00	900.00%
04-5405-00	10% SALES TAX TRANSFER IN	0.00	0.00	284,145.00	284,145.00	0.00	-284,145.00	-100.00%
04-5406-00	FROM STREET RENOVATION FI	0.00	493,882.13	0.00	0.00	0.00	0.00	0.00%
04-5925-00	CDBG GRANT	56,237.05	0.00	0.00	0.00	0.00	0.00	0.00%
04-5930-00	BOND PROCEEDS	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00%
04-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	186,777.50	0.00	-186,777.50	-100.00%
04-6617-00	STREET MATERIALS	139,510.21	124,678.54	337,434.90	150,000.00	150,000.00	0.00	0.00%
04-6781-00	PHASE 2 #22 ENGINEERING	3,100.00	0.00	0.00	0.00	0.00	0.00	0.00%
04-6783-00	PHASE 2 #23 ENGINEERING	0.00	97,090.00	4,660.00	4,660.00	0.00	-4,660.00	-100.00%
04-6784-00	PHASE 2 #23 CONSTRUCTION	0.00	401,132.50	540,997.00	466,262.50	0.00	-466,262.50	-100.00%
04-6785-00	PHASE 2 #24 ENGINEERING	0.00	0.00	0.00	30,000.00	195,000.00	165,000.00	550.00%
04-6786-00	PHASE 2 #24 CONSTRUCTION	0.00	0.00	0.00	96,500.00	1,930,000.00	1,833,500.00	1,900.00%
	Total Department: 00 - 00:	**179,693.61**	**135,887.02**	**-378,816.96**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 04 - Streets & Drainage Fund:	**179,693.61**	**135,887.02**	**-378,816.96**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
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	4,611.21	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	932.89	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/FLAG	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	39,412.62	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%
05-6819-00	BUILDING IMPROVEMENTS	0.00	0.00	1,339.75	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/WATEF	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-H	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%

Budget Comparison Report

Account Number		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)	%
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**	**-206,381.35**	**83,583.00**	**65,183.00**	**-18,400.00**	**-22.01%**
	Total Fund: 05 - General Construction Fund:	**-39,717.33**	**-321,852.21**	**-206,381.35**	**83,583.00**	**65,183.00**	**-18,400.00**	**-22.01%**

Budget Comparison Report

Account Number		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)	%
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 MOWEI	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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget 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	510.00	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**	**11,556.44**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 12 - Forfeiture Fund:	**2,014.14**	**16,091.10**	**11,556.44**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 14 - Tourism Fund								
Department: 00 - 00								
14-5320-00	HOTEL/MOTEL OCCUPANCY T/	245,107.14	287,670.84	228,283.42	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	70,342.00	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 REVENUI	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	174.00	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 ADJUS	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**	**354,823.48**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 01 - Tourism Division								
14-6100-01	SUPERVISION	63,174.70	58,452.27	35,445.31	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	8,750.00	8,400.00	0.00	-8,400.00	-100.00%
14-6200-01	RETIREMENT	11,171.45	19,161.10	6,715.71	11,626.00	8,819.00	-2,807.00	-24.14%
14-6210-01	S S TAXES	5,197.69	9,013.83	3,026.66	5,361.00	4,074.00	-1,287.00	-24.01%
14-6220-01	HEALTH INSURANCE	9,648.21	17,798.82	7,583.70	7,200.00	8,000.00	800.00	11.11%
14-6221-01	LIFE INSURANCE	68.03	107.93	59.49	100.00	50.00	-50.00	-50.00%
14-6231-01	LONG TERM DISABILITY INS.	81.48	267.32	149.42	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	5,804.61	1,800.00	10,000.00	8,200.00	455.56%
14-6540-01	ADVERTISING	41,736.97	24,203.67	18,983.07	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	196.62	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	45,722.59	30,000.00	35,500.00	5,500.00	18.33%
14-6580-01	TRAVEL & SCHOOLS	113.94	1,526.20	730.50	1,300.00	1,300.00	0.00	0.00%
14-6610-01	OFFICE SUPPLIES	897.25	724.88	66.25	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	1,987.68	1,500.00	0.00	-1,500.00	-100.00%
	Total Department: 01 - Tourism Division:	**168,938.32**	**233,482.84**	**142,135.36**	**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	Parent Budget 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 03 - Civic Center Division								
14-6100-03	SUPERVISION	56,194.60	35,375.00	60,647.50	51,228.00	58,456.00	7,228.00	14.11%
14-6180-03	PART TIME	20,350.60	28,007.44	23,008.36	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	11,071.58	8,524.00	9,722.00	1,198.00	14.05%
14-6210-03	S S TAXES	5,676.53	5,019.76	6,772.14	5,464.00	6,734.00	1,270.00	23.24%
14-6220-03	HEALTH INSURANCE	10,132.88	4,114.60	11,088.26	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	128.34	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	1,973.47	1,800.00	9,000.00	7,200.00	400.00%
14-6450-03	BLDG & GROUNDS	15,759.19	12,398.59	64,244.72	10,000.00	34,270.00	24,270.00	242.70%
14-6540-03	ADVERTISING	533.75	1,468.58	1,374.73	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	470.27	500.00	500.00	0.00	0.00%
14-6611-03	JANITOR	-33.19	729.57	3,298.71	2,000.00	3,000.00	1,000.00	50.00%
14-6612-03	CONSUMABLES	1,644.64	980.76	2,174.41	1,500.00	2,000.00	500.00	33.33%
14-6615-03	Civic Ctr Vending Expense	0.00	454.60	1,838.74	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	5,336.22	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**	**218,647.91**	**148,707.00**	**313,882.00**	**165,175.00**	**111.07%**
	Total Fund: 14 - Tourism Fund:	**-47,177.90**	**56,379.27**	**-5,959.79**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (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	349.36	100.00	0.00	-100.00	-100.00%
15 6621 01	ELECTRIC	1,259.97	1,214.15	1,575.62	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	4,798.24	5,000.00	5,000.00	0.00	0.00%
15-6640-01	DUES & SUBSCRIPTIONS	993.83	1,618.81	2,497.18	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**	**2,281.68**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 15 - Main Street Fund:	**-5,714.62**	**8,253.14**	**2,281.68**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 20 - General Debt Service Fund								
Department: 00 - 00								
20-5351-00	DELINQUENT TAX	20,227.43	16,626.49	7,337.68	20,000.00	20,000.00	0.00	0.00%
20-5352-00	PENALTY & INTEREST	15,230.06	13,302.63	9,074.50	15,000.00	15,000.00	0.00	0.00%
20-5380-00	INTEREST	1,647.12	2,482.64	6,817.90	1,000.00	15,000.00	14,000.00	1,400.00%
20-5406-00	CURRENT TAX	560,116.25	711,266.69	705,827.13	579,515.00	567,176.00	-12,339.00	-2.13%
20-6936-00	PRINCIPAL-2011 SERIES	75,000.00	75,000.00	80,000.00	80,000.00	85,000.00	5,000.00	6.25%
20-6937-00	INTEREST-2011 SERIES	18,450.00	15,825.00	13,200.00	13,200.00	10,400.00	-2,800.00	-21.21%
20-6938-00	AGENT FEE-2011 SERIES	750.00	750.00	0.00	750.00	750.00	0.00	0.00%
20-6939-00	2012 SERIES PRINCIPAL	151,360.00	153,725.00	158,455.00	158,455.00	160,820.00	2,365.00	1.49%
20-6940-00	2012 SERIES INTEREST	20,182.72	16,403.21	7,087.85	12,347.00	7,668.00	-4,679.00	-37.90%
20-6946-00	2019 BOND SERIES PRINCIPAL	170,000.00	180,000.00	185,000.00	185,000.00	195,000.00	10,000.00	5.41%
20-6947-00	2019 BOND SERIES INTEREST	181,112.50	173,462.50	165,362.50	165,363.00	157,038.00	-8,325.00	-5.03%
20-6948-00	2019 BOND SERIES AGENT FEE	400.00	400.00	500.00	400.00	500.00	100.00	25.00%
	Total Department: 00 - 00:	**-20,034.36**	**128,112.74**	**119,451.86**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 20 - General Debt Service Fund:	**-20,034.36**	**128,112.74**	**119,451.86**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 30 - Water/Sewer Fund								
Department: 00 - 00								
30-5360-00	WATER CHARGES	2,957,382.26	3,494,143.49	2,898,545.91	3,750,000.00	4,060,000.00	310,000.00	8.27%
30-5361-00	WATER CONNECTIONS	2,770.00	11,494.17	4,880.00	3,000.00	3,000.00	0.00	0.00%
30-5362-00	WATER SERVICE CHARGE	5,954.33	4,161.25	4,126.00	3,000.00	3,000.00	0.00	0.00%
30-5365-00	SEWER CHARGES	2,061,217.36	2,432,655.59	2,124,411.04	2,440,000.00	2,640,000.00	200,000.00	8.20%
30-5366-00	SEWER CONNECTIONS	0.00	6,700.00	1,100.00	2,000.00	2,000.00	0.00	0.00%
30-5370-00	RECONNECT CHARGES	25,350.91	27,380.00	20,955.61	25,000.00	25,000.00	0.00	0.00%
30-5450-00	PENALTY	61,274.43	75,801.88	74,815.78	70,000.00	75,000.00	5,000.00	7.14%
30-5501-00	INTEREST	6,187.07	6,283.06	15,098.34	4,000.00	40,000.00	36,000.00	900.00%
30-5902-00	MISCELLANEOUS REVENUE	1,275.00	1,545.00	4,932.00	1,000.00	1,000.00	0.00	0.00%
30-5906-00	SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
30-5907-00	W & S OVER & SHORT	-5.55	-196.90	523.89	0.00	0.00	0.00	0.00%
30-5950-00	PRIVATE LIFT STATION MAINT	0.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00%
30-5977-00	ARP-ONE TIME SALARY ADJUS	0.00	68,160.45	0.00	0.00	0.00	0.00	0.00%
30-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
30-6840-00	DEPRECIATION EXPENSE	965,886.67	965,478.74	0.00	0.00	0.00	0.00	0.00%
	Total Department: 00 - 00:	**4,155,519.14**	**5,162,649.25**	**5,149,388.57**	**6,313,000.00**	**6,864,000.00**	**551,000.00**	**8.73%**

Budget Comparison Report

Account Number		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)	%
Department: 29 - Insurances								
30-6220-29	HEALTH INSURANCE	254,409.50	246,014.21	247,914.94	300,000.00	360,000.00	60,000.00	20.00%
30-6221-29	LIFE INSURANCE	832.60	1,405.67	1,239.98	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	2,753.27	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**	**419,834.42**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 30 - Water/Sewer Lince Maintenance								
30-6100-30	SUPERVISION	86,103.99	88,037.94	78,014.79	90,895.00	94,077.00	3,182.00	3.50%
30-6110-30	CLERICAL	42,475.55	45,518.64	38,532.55	46,989.00	46,994.00	5.00	0.01%
30-6130-30	LABOR OPERATIONS	519,679.96	535,799.09	503,127.96	591,964.00	610,275.00	18,311.00	3.09%
30-6190-30	OVERTIME	62,867.14	59,370.76	87,800.00	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	19,968.66	0.00	0.00	0.00	0.00%
30-6194-30	CERTIFICATE PAY	600.08	600.08	2,889.46	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	121,118.86	132,642.00	135,759.00	3,117.00	2.35%
30-6210-30	S S TAXES	52,283.33	56,326.72	54,725.46	61,217.00	63,185.00	1,968.00	3.21%
30-6290-30	UNIFORMS	5,726.21	6,724.87	6,351.04	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	29,870.55	35,000.00	35,000.00	0.00	0.00%
30-6431-30	VEHICLES	14,176.04	21,605.68	14,620.69	12,000.00	12,500.00	500.00	4.17%
30-6434-30	SEWER LINES	100,818.36	81,173.01	322,750.40	75,000.00	80,000.00	5,000.00	6.67%
30-6437-30	WATER LINES	121,123.01	143,159.63	141,897.72	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	6,644.39	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	10,552.14	8,000.00	8,000.00	0.00	0.00%
30-6610-30	OFFICE	2,717.78	919.60	659.07	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	6,091.60	6,500.00	6,500.00	0.00	0.00%
30-6613-30	CHEMICALS	2,557.54	1,907.40	1,455.40	5,500.00	5,500.00	0.00	0.00%
30-6615-30	MINOR APPARATUS /SMALL T(	9,074.28	9,673.92	8,936.71	10,000.00	10,000.00	0.00	0.00%
30-6621-30	ELECTRIC	296.85	6,200.81	129.75	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	6,271.42	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**	**1,641,329.79**	**1,991,659.00**	**1,902,071.00**	**-89,588.00**	**-4.50%**

Budget Comparison Report

Account Number		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)	%
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	105,000.00	105,000.00	105,000.00	0.00	0.00%
30-6943-31	2014 BOND SERIES INTEREST	12,000.00	9,875.00	7,750.00	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	90,000.00	90,000.00	100,000.00	10,000.00	11.11%
30-6952-31	2018 BOND SERIES INTEREST	229,631.26	229,631.26	229,631.26	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**	**618,623.29**	**624,132.00**	**987,671.00**	**363,539.00**	**58.25%**

Budget Comparison Report

Account Number		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)	%
Department: 35 - Water Office								
30-6110-35	CLERICAL	135,357.54	146,059.46	128,722.72	151,576.00	156,882.00	5,306.00	3.50%
30-6190-35	OVERTIME	0.00	725.19	35.55	0.00	0.00	0.00	0.00%
30-6192-35	LONGEVITY	0.00	1,212.00	1,360.00	1,356.00	1,508.00	152.00	11.21%
30-6193-35	MERIT RAISE	0.00	5,421.18	5,363.33	0.00	0.00	0.00	0.00%
30-6196-35	SALARY ADJUSTMENT	0.00	0.00	487.29	489.00	489.00	0.00	0.00%
30-6200-35	RETIREMENT	22,418.66	24,224.19	22,275.87	25,433.00	26,091.00	658.00	2.59%
30-6210-35	S S TAXES	10,044.01	11,436.45	10,055.25	11,737.00	12,155.00	418.00	3.56%
30-6330-35	MEDICAL	0.00	17.00	34.00	0.00	0.00	0.00	0.00%
30-6340-35	DATA PROCESSING	19,947.98	27,699.89	29,721.65	26,000.00	26,000.00	0.00	0.00%
30-6430-35	EQUIPMENT	2,480.26	4,109.02	4,525.00	3,000.00	4,000.00	1,000.00	33.33%
30-6550-35	BANK CHARGES	578.50	557.50	360.00	600.00	600.00	0.00	0.00%
30-6580-35	TRAVEL & SCHOOLS	0.00	0.00	2,970.00	4,500.00	4,500.00	0.00	0.00%
30-6610-35	OFFICE	4,296.70	4,282.88	3,046.89	3,500.00	3,000.00	-500.00	-14.29%
30-6612-35	CONSUMABLES	0.00	509.00	682.43	300.00	500.00	200.00	66.67%
30-6619-35	POSTAGE	23,545.15	28,582.55	34,417.09	28,000.00	28,000.00	0.00	0.00%
30-6623-35	COMMUNICATIONS-WATER O	1,252.96	3,767.91	3,868.30	4,000.00	4,000.00	0.00	0.00%
30-6750-35	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**	**248,674.37**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 37 - Water Production Division								
30-6100-37	SUPERVISION	55,868.18	42,568.31	53,266.11	56,479.00	64,448.00	7,969.00	14.11%
30-6130-37	LABOR OPERATIONS	130,630.98	146,469.62	134,369.55	171,021.00	189,963.00	18,942.00	11.08%
30-6190-37	OVERTIME	31,181.86	41,821.63	54,634.98	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	3,056.59	0.00	0.00	0.00	0.00%
30-6194-37	CERTIFICATE PAY	0.00	0.00	1,862.50	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	40,796.16	44,050.00	48,962.00	4,912.00	11.15%
30-6210-37	S S TAXES	16,067.65	17,336.45	18,167.58	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	85,414.24	60,000.00	60,000.00	0.00	0.00%
30-6346-37	CONTRACT SABINE RIVER WAT	224,201.25	194,088.75	200,521.91	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	4,198.80	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	163,669.69	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	67,092.19	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. ASSESMENTS	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	701.96	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	1,911.32	500.00	500.00	0.00	0.00%
30-6613-37	CHEMICALS	75,443.17	120,434.86	267,327.97	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	267,486.64	290,000.00	290,000.00	0.00	0.00%
30-6623-37	COMMUNICATIONS-WATER PI	3,925.16	7,602.48	7,510.91	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

Account Number		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)	%
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**	**1,885,192.21**	**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	Parent Budget 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 45 - Wastewater Treatment Division								
30-6100-45	SUPERVISION	61,081.01	69,059.41	62,889.23	71,834.00	74,349.00	2,515.00	3.50%
30-6130-45	LABOR OPERATIONS	115,284.77	124,060.03	93,028.11	129,416.00	144,886.00	15,470.00	11.95%
30-6190-45	OVERTIME	41,133.56	36,357.74	34,360.26	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	5,855.89	0.00	0.00	0.00	0.00%
30-6194-45	CERTIFICATE PAY	600.08	600.08	1,626.96	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	32,705.23	40,363.00	42,862.00	2,499.00	6.19%
30-6210-45	S S TAXES	15,860.39	17,883.77	14,903.56	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	181,709.68	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	9,254.50	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	87,511.80	67,500.00	67,500.00	0.00	0.00%
30-6614-45	LAB SUPPLIES	14,181.03	12,743.95	20,851.12	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	15,012.90	8,000.00	9,500.00	1,500.00	18.75%
30-6621-45	ELECTRIC-S.S. PLANT	92,672.56	85,905.17	98,577.72	75,000.00	80,000.00	5,000.00	6.67%
30-6623-45	COMMUNICATIONS-SS/NS PLA	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	9,229.33	8,500.00	8,500.00	0.00	0.00%
30-6627-45	ELECTRIC-N.S. PLANT	22,314.08	25,756.40	24,348.53	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**	**746,354.28**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 52 - Capital Projects								
30-6731-52	TRANSFER TO W/S CONSTR. FU	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**	**-510,619.79**	**44,828.00**	**36,749.00**	**-8,079.00**	**-18.02%**

Budget Comparison Report

Account Number		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)	%
Fund: 32 - Water/Sewer Construction Fund								
Department: 00 - 00								
32-5380-00	INTEREST	460.72	206.91	412.85	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	10,640.00	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**	**-72,782.08**	**103,600.00**	**164,700.00**	**61,100.00**	**58.98%**
	Total Fund: 32 - Water/Sewer Construction Fund:	**-171,433.53**	**172,360.04**	**-72,782.08**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 33 - 2018 Bond Series Fund								
Department: 00 - 00								
33-5380-00	INTEREST	7,530.97	6,493.37	15,439.46	4,000.00	20,000.00	16,000.00	400.00%
33-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	855,160.27	0.00	-855,160.27	-100.00%
33-6784-00	EASTSIDE SEWER MAIN PROJ-I	184,764.35	7,350.62	17,650.30	107,885.03	0.00	-107,885.03	-100.00%
33-6785-00	EASTSIDE SEWER MAIN PROJ-(	685,693.80	757,930.96	67,710.00	751,275.24	20,000.00	-731,275.24	-97.34%
	Total Department: 00 - 00:	**-862,927.18**	**-758,788.21**	**-69,920.84**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 33 - 2018 Bond Series Fund:	**-862,927.18**	**-758,788.21**	**-69,920.84**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 60 - Cemetery Fund								
Department: 00 - 00								
60-5380-00	INTEREST	166.61	236.19	304.95	100.00	270.00	170.00	170.00%
60-5907-00	BURIAL FEES	10,800.00	13,800.00	8,400.00	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	46.01	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**	**8,658.94**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 60 - Cemetery Fund:	**8,266.61**	**11,236.19**	**8,658.94**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 61 - Fireman's Relief & Retirment								
61-6201-61	RETIRED FIREMEN	2,183.64	1,783.57	1,908.56	2,005.00	2,005.00	0.00	0.00%
Total Department: 61 - Fireman's Relief & Retirment:		**2,183.64**	**1,783.57**	**1,908.56**	**2,005.00**	**2,005.00**	**0.00**	**0.00%**
Total Fund: 61 - Volunteer Firefighters Retirement Fund:		**-2,175.31**	**723.80**	**45.54**	**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 2022-2023 2022-23 ADOPT	Comparison 1 Budget 2023-2024 2023-2024 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 63 - Animal Center Donations Fund								
Department: 00 - 00								
63-5380-00	INTEREST	110.08	143.49	116.93	80.00	160.00	80.00	100.00%
63-5907-00	DONATIONS-Animal Shelter Bl	8,248.17	8,996.99	14,536.54	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**	**10,534.42**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 63 - Animal Center Donations Fund:	**6,647.29**	**5,624.11**	**10,534.42**	**0.00**	**0.00**	**0.00**	**0.00%**
	Report Total:	**153,642.86**	**-3,233,132.44**	**-2,548,419.19**	**373,804.00**	**281,048.00**	**-92,756.00**	**-24.81%**

Fund Summary

Fund	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)	%
01 - General Fund	1,741,047.29	-2,238,668.54	-1,608,246.04	13,000.00	14,416.00	1,416.00	10.89%
04 - Streets & Drainage Fund	179,693.61	135,887.02	-378,816.96	0.00	0.00	0.00	0.00%
05 - General Construction Fund	-39,717.33	-321,852.21	-206,381.35	83,583.00	65,183.00	-18,400.00	-22.01%
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	11,556.44	0.00	0.00	0.00	0.00%
14 - Tourism Fund	-47,177.90	56,379.27	-5,959.79	64,787.00	0.00	-64,787.00	-100.00%
15 - Main Street Fund	-5,714.62	8,253.14	2,281.68	0.00	0.00	0.00	0.00%
20 - General Debt Service Fund	-20,034.36	128,112.74	119,451.86	0.00	0.00	0.00	0.00%
30 - Water/Sewer Fund	-705,750.32	-432,552.96	-510,619.79	44,828.00	36,749.00	-8,079.00	-18.02%
32 - Water/Sewer Construction Fund	-171,433.53	172,360.04	-72,782.08	103,600.00	164,700.00	61,100.00	58.98%
33 - 2018 Bond Series Fund	-862,927.18	-758,788.21	-69,920.84	0.00	0.00	0.00	0.00%
60 - Cemetery Fund	8,266.61	11,236.19	8,658.94	0.00	0.00	0.00	0.00%
61 - Volunteer Firefighters Retirement Fu	-2,175.31	723.80	45.54	0.00	0.00	0.00	0.00%
63 - Animal Center Donations Fund	6,647.29	5,624.11	10,534.42	0.00	0.00	0.00	0.00%
Report Total:	**153,642.86**	**-3,233,132.44**	**-2,548,419.19**	**373,804.00**	**281,048.00**	**-92,756.00**	**-24.81%**

City Council

Agenda Item # 6.

SUBJECT: Consideration upon the first reading of Ordinance 2023-09-02 adopting the 2023-2024 tax rate. (Abercrombie)

MEETING DATE: September 5, 2023

DEPARTMENT: Administration

CONTACT: Jay Abercrombie, City Manager

RECOMMENDED CITY COUNCIL ACTION: Make necessary changes to the ordinance before the final reading.

ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS:

1. 2023-09-02 Ad Valorem Tax

ORDINANCE NO. 2023-09-02

AN ORDINANCE LEVYING AN AD VALOREM TAX OF FIFTY-FOUR AND FIFTEEN, ONE HUNDRED CENTS ($. 5415) PER $100.00 VALUATION ON ALL REAL AND PERSONAL PROPERTY WITHIN THE CITY LIMITS OF THE CITY OF HENDERSON, TEXAS, AS OF JANUARY 1, 2023, IN CONFORMITY WITH THE LAWS OF THE STATE OF TEXAS AND THE CHARTER PROVISIONS AND ORDINANCES OF SAID CITY; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH.

THIS RATE WILL PROVIDE MORE REVENUE FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HENDERSON, TEXAS;

SECTION I

IN **CONFORMANCE WITH the** laws of the State of Texas, the City Charter and **City Ordinances**, there shall be and is hereby levied and shall be **assessed and** collected for the year 2023 and beginning January 1, 2023 upon all taxable property, both real and personal, within the City of Henderson, Texas, made taxable by law, an ad valorem tax of Fifty-Four and fifteen, One Hundreds Cents ($.5415) per $100.00 valuation on each assessment to be based upon one hundred percent (100%) of its appraised value (unless otherwise exempted by the Constitution of the State of Texas), which said taxes when collected shall be apportioned among the funds and departments of the City of Henderson, Texas, for the purposes set forth as follows, to-wit:

2011 Bond Series	2.23% or	$.0121
2012 Bond Series	4.01% or	$.0217
2019 Bond Series	8.26% or	$.0447
2023 Tax Note	7.79	$.0422
General Fund	77.71% or	$.4208
Total Ad Valorem Taxes	100.00%	$.5415
Effective Rate		$.4838

Breakdown of the $.5415 Ad Valorem Tax

Maintenance and Operating $.4208

Interest and Sinking $.1207

SECTION II

The Tax Assessor and Collector for the City of Henderson, Texas, is hereby directed to assess, extend, and enter upon the tax rolls of the City of Henderson, Texas, for the current year the amounts and rates herein levied, and to keep a correct account of same; and when so collected, the same shall be deposited in the City Depository to be distributed in accordance with this Ordinance.

SECTION III

That the months of October, November, December, 2023 and January, 2024 be and said months are herein in all things designated and declared as the months in which said ad valorem taxes shall be due and payable; and if said current year taxes shall not be paid before the first day of February, 2024 then and after that date, said taxes shall be declared to be delinquent and shall accrue a penalty of six percent (6%) for the first month plus one percent (1%) per month or portion of a month thereafter, up to July 1, 2024, for a total maximum penalty of twenty percent (20%). In addition to penalties, a delinquent tax shall accrue interest at a rate of one percent (1%) for each delinquent month or portion thereof. In accordance with State law, the Tax Assessor and Collector cannot waive or postpone this penalty and interest rates.

SECTION IV

That Section 33.07 of the Texas Property Tax Code provides as follows:

(a.) A taxing unit or appraisal district may provide, in the manner required by law for official action by the body, that taxes that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or district or another unit that collects taxes for the unit has contracted with an attorney pursuant to Section 6.30 of this code. The amount of the penalty may not exceed twenty percent (20%) of the amount of taxes, penalty, and interest due.

SECTION V

That the City Council of the City of Henderson, desires to impose an additional penalty on delinquent taxes to defray cost of collection in an amount equal to twenty percent (20%) of the amount of taxes, penalty, and interest due.

NOW, THEREFORE, the City Council of the CITY OF HENDERSON, TEXAS, hereby imposes an additional penalty on all taxes remaining delinquent on July 1, 2024 and thereafter, on all taxes remaining delinquent on July 1 of the year *in* which they become delinquent, the amount of the penalty being twenty percent (20%) of the total amount of taxes, penalty, and interest due on the date such taxes, penalty, and interest are actually paid.

SECTION VI

All ordinances or parts of ordinances in conflict herewith are expressly repealed.

Considered this first reading on this __5__ day of September 2023.

PASSED AND APPROVED this second reading, on this _12__ day of September 2023.

____
John (Buzz) Fullen, Mayor

ATTEST:

____
Cheryl Jimerson, City Secretary