

# EXHIBIT 1

2023 NET TAXABLE VALUE	AT 98.5%	260,004,097.00	
DIVIDED BY \$100		2,600,040.97	
VOTER APPROVAL RATE \$0.607158		1,554,956.14	
TAX RATE OF \$0.6		1,536,624.21	
TAX RATE OF \$0.59		1,511,013.81	25,610.40 *EACH CENT OF AVT IS \$25,610.40
TAX RATE OF \$0.58		1,485,403.41	25,610.40

- USING VOTER APPROVAL RATE THE CITY ANTICIPATES APPROXIMATELY \$60,000 AFTER ALL PROPOSED BUDGETARY EXPENDITURES. STAFF RECOMMENDATION IS TO TRANSFER THE SURPLUS TO A CAPITAL PROJECTS FUND.

- THE PROPOSED FY24 BUDGET PROPOSES TO MAKE NEW DEBT PAYMENTS IN PART FROM THE SIDEWALK FUND AND INFRASTRUCTURE FUNDS.

### **NEW ADDITIONS TO THE GENERAL FUND BUDGET INCLUDE:**

1 NEW FTE IN POLICE

2 LEASED TRUCKS - STREETS AND DRAINAGE DEPTS.

10% LOCAL HOMESTEAD EXEMPTION RATE

4% COST OF LIVING ADJUSTMENT INCREASE FOR ALL FTEs.

NEW DEBT ISSUED PROPOSED TO BE PAID WITH SIDEWALK FUND AND INFRASTRUCTURE FUNDS - TXDOT TA PROJECT (SELECTION END OF 10/2023)

**BRAZORIA COUNTY APPRAISAL DISTRICT**

STATE OF TEXAS  
COUNTY OF BRAZORIA

**2023 CERTIFIED ESTIMATE OF TAXABLE VALUE**

**CITY OF SWEENEY**

In compliance with Section 26.01(a-1) of the State Property Tax Laws, "submission of rolls to taxing units," notice is hereby given to-wit:

ESTIMATED TAXABLE VALUE FOR 2023

TOTAL TAXABLE VALUE \$229,618,118

ESTIMATED TAXABLE VALUE FOR THE 2023 STILL UNDER PROTEST

*(properties still under protest)*

B.C.A.D. APPRAISED VALUE

\*VALUE CLAIMED BY OWNER

\$33,762,199

\$30,385,979

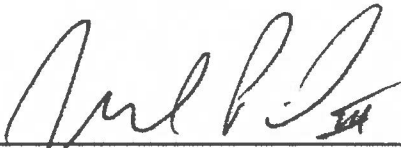
SUMMARY

ESTIMATED TAXABLE VALUE FOR 2023 \$229,618,118

\*ESTIMATED TAXABLE VALUE FOR 2023 UNDER PROTEST \$30,385,979

NET TAXABLE VALUE \$260,004,097

I, Marcel Pierel III, Chief Appraiser for the Brazoria County Appraisal District, do hereby certify the correctness of the certified estimate.

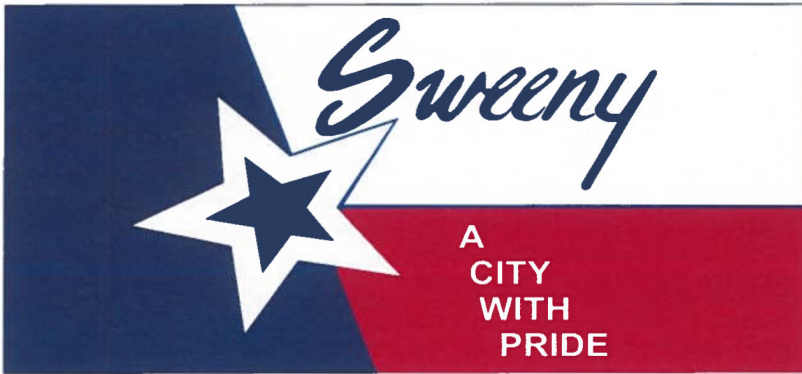


Marcel Pierel III, Chief Appraiser

July 25, 2023

Date

City of Sweeny, Texas



# PROPOSED BUDGET FY2024

For the Fiscal Year Ending September 30, 2024

## City of Sweeny

Fiscal Year (FY) 2023 - 2024  
Budget Cover Page  
Budget Adopted September 07, 2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$\_\_\_\_\_, which is a \_\_\_\_\_% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$\_\_\_\_\_.

The members of the governing body voted on the budget as follows:

**FOR:**

Mark Morgan Jr.  
Reese Cook  
Brian Brooks  
John Rambo  
Tim Pettigrew

**AGAINST:**

**PRESENT** and not voting  
Dusty Hopkins - Mayor

**ABSENT:**

**Property Tax Rate Comparison**

	2022-2023	2023-2024
Property Tax Rate	0.730954 / 100	0.607158 / 100
No-New Revenue Tax Rate (TOTAL)	0.652198 / 100	0.516525 / 100
No-New Revenue M&O Tax Rate	0.599684 / 100	0.438842 / 100
Voter-Approval Tax Rate (TOTAL)	0.678441 / 100	0.607158 / 100
De Minimis Rate (TOTAL)	0.910524 / 100	0.781558 / 100
Debt Rate (INTEREST & SINKING ONLY)	0.052514 / 100	0.077683 / 100

Includes M&O + I&S rates

PROPOSED M&O Rate: \$0.529475  
Debt Rate: \$0.077683

M&O and I&S must adopted separately in tax hearing

**DEBT SERVICE EXPENDITURES**

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY 2023 Amend.	FY 2024 PROPOSED	
		6500	DEBT SERVICE				taxable debt service eligible
		6538	Certificate of Obligation 2011 (Principal)	\$ 72,000.00		79,994	12/15/2022 payoff option available 2026 payoff
		6539	Certificate of Obligation 2011 (Interest)	\$ 13,047.50		4,994	12/15/2022 payoff option available 2026 payoff
		6540	Certificate of Obligation 2012 (Principal)	\$ 70,000.00		85,989	3/15/2022 payoff option available 2034 payoff
		6541	Certificate of Obligation 2012 (Interest)	\$ 28,393.50		12,989	3/15/2022 payoff option available 2034 payoff
		6442	Certificate of Obligation 2017 (Principal)	\$ 50,000.00		91,500	2041 payoff
		6543	Certificate of Obligation 2017 (Interest)	\$ 74,000.00		35,400	2041 payoff
		6544	Certificate of Obligation 2019 (Principal)	\$ 160,000.00		232,125	2041 payoff. ERROR in FY2020 Budget. Mistakenly put in full P+1 payment amount
		6545	Certificate of Obligation 2019 (Interest)	\$ 139,050.00		67,125	2041 payoff
		6546	Limited Tax Note, Serices 2023 (Principal)			58,843	NEW LOAN FOR TXDOT SIDEWALK PROJECT
		6547	Limited Tax Note, Serices 2023 (Interest)			375,171	NEW LOAN FOR TXDOT SIDEWALK PROJECT
			<b>TOTAL</b>	<b>\$ 606,491.00</b>		<b>1,044,130</b>	

**FUNCTION 40 EXPENDITURES - SPECIAL PROJECTS**

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY 2023 Amend.	FY 2024 PROPOSED
		6600	CAPITAL OUTLAY			
50	40	6651	Smart Meters (Principal)	\$ 34,557.73		35,646
50	40	6652	Smart Meters (Interest)	\$ 8,379.09		7,291
			<b>TOTAL</b>	<b>\$ 42,936.82</b>		<b>42,937</b>
			<b>TOTAL DEBT SERVICE / LOAN EXPENDITURES</b>	<b>\$ 649,427.82</b>		<b>1,087,067</b>

**DEBT SERVICE FUND REVENUE**

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY 2023 Amend.	FY 2024 PROPOSED	
		5700	TRANSFERS FROM OTHER FUNDS				
			Transfer from General	\$ 148,804.36		141,507	
		5750	Transfer from Enterprise	\$ 500,623.46		546,560	ISSUED DEBT & RG3 METERS
			Transfer from Sidewalk Fund	\$ -		283,000	
			Transfer from Interest Earnings on Sidewalk Fund TexPool	\$ -		60,000	
			Transfer from Infrastructure Donatons Fund	\$ -		56,000	
			<b>TOTAL</b>	<b>\$ 649,427.82</b>		<b>1,087,067</b>	
			<b>TOTAL DEBT SERVICE / LOAN REVENUE</b>	<b>\$ 649,427.82</b>		<b>1,087,067</b>	
			<b>GRAND TOTAL DEBT SERVICE / LOAN EXPENSE</b>	<b>\$ 649,427.82</b>		<b>1,087,067</b>	
			<b>VARIANCE TOTAL DEBT SERVICE REVENUE / EXPENSE</b>	<b>\$ -</b>		<b>0</b>	

**ENTERPRISE FUND – FUNCTION 00 REVENUE**

Fund Code	Func Code	Acct Code	Description	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED
40	00	5400	<b>CHARGES FOR SERVICES</b>				
40	00	5450	Turn on / Reconnect Fee [CONNECTION FEES]	\$ 11,000.00			12,000
40	00	5460	Penalty - Late Payment	\$ 32,300.00			32,000
40	00	5470	Charged off Accounts Collected	\$ 720.00			300
			<b>TOTAL</b>	<b>\$ 44,020.00</b>			<b>44,300</b>
		5600	<b>OTHER REVENUES</b>				
40	00	5610	Interest Earning on Investments	\$ -			74,172
			Proceeds from Sale of Equipment & Miscellaneous				5,200
			<b>TOTAL</b>	<b>\$ -</b>			<b>79,372</b>
		5800	<b>CHARGES FOR WATER AND SEWER</b>				
40	00	5810	Water Sales	\$ 704,000.00			720,000
40	00	5816	Infrastructure Donations	\$ -			1,771
40	00	5820	Water Taps	\$ 800.00			400
40	00	5830	Sewer Sales	\$ 602,500.00			620,000
40	00	5840	Sewer Taps	\$ 1,200.00			400
			<b>TOTAL</b>	<b>\$ 1,308,500.00</b>			<b>1,342,571</b>
		5900	<b>CHARGES FOR GAS SERVICES</b>				
40	00	5910	Gas Sales	\$ 552,738.40			453,910
40	00	5920	Gas Taps	\$ 800.00			400
			<b>TOTAL</b>	<b>\$ 553,538.40</b>			<b>454,310</b>
			<b>TOTAL REVENUE</b>	<b>\$ 1,906,058.40</b>			<b>1,920,553</b>

**FUNCTION 11 EXPENDITURES - WATER, SEWER AND GAS**

Fund Code	Func Code	Acct Code	Description	FY 2023 Adopted	FY23 Actual	FY 2023 Amend.	FY 2024 PROPOSED
		6100	<b>PERSONNEL SERVICES</b>				
50	11	6111	Administration Salaries	\$ 47,975.00			146,120
50	11	6112	Office Salaries	\$ 107,326.86			56,121
50	11	6113	Wages - Public Works	\$ 237,238.98			222,009
50	11	6125	Overtime	\$ 16,558.32			12,808
50	11	6141	Social Security / FICA	\$ 31,831.97			33,382
50	11	6142	Group Health	\$ 108,687.03			101,060
50	11	6143	Worker's Comp	\$ 9,194.41			8,208
50	11	6144	Retirement	\$ 64,527.35			66,776
50	11	6145	Unemployment	\$ 1,966.50			2,147
50	11	6146	Longevity Pay	\$ 7,005.00			2,835
			Employee Appreciation and Holiday Party	\$ 2,000.00			2,300
			<b>TOTAL</b>	<b>\$ 634,311.42</b>			<b>653,765</b>
		6200	<b>CONTRACTUAL SERVICES</b>				
50	11	6250	Water Samples	\$ 7,000.00			3,000
50	11	6255	Inspection/Permit Fees	\$ 10,050.00			10,000
50	11	6260	Engineer Consultants	\$ 2,500.00			3,500
50	11	6271	Electricity	\$ 56,400.00			62,040
50	11	6272	Telephone	\$ 5,100.00			5,000
50	11	6277	Computer IT / Backup	\$ 10,000.00			16,000
			<b>TOTAL</b>	<b>\$ 91,050.00</b>			<b>99,540</b>
		6300	<b>SUPPLIES</b>				
50	11	6311	Office and Janitorial Supplies	\$ 3,000.00			2,300
50	11	6312	Postage	\$ 6,000.00			5,000
			Personal Protective Equipment	\$ 1,500.00			1,500
			<b>TOTAL</b>	<b>\$ 10,500.00</b>			<b>8,800</b>
		6500	<b>TRANSFER TO OTHER FUND</b>				
50	11	6540	Transfer to Debt Service Fund	\$ 500,623.46			546,560
			Transfer to Fund Balance	\$ -			-
			<b>TOTAL</b>	<b>\$ 500,623.46</b>			<b>546,560</b>
		6700	<b>OPERATING COSTS</b>				
50	11	6710	Maintenance of Water System	\$ 80,000.00			91,400
50	11	6711	Maintenance of Sewer System	\$ 90,000.00			90,000
50	11	6712	Maintenance of Gas System	\$ 41,000.00			30,000
50	11	6713	Chemicals	\$ 58,000.00			32,000
50	11	6714	Natural Gas Purchase	\$ 264,500.00			200,000
50	11	6715	Gas and Oil	\$ 7,900.00			7,500
50	11	6717	Hydrant Audit / Repair	\$ 10,000.00			-
							\$40 / hydrant, 141 hydrants + 8% service fee annual inspection? \$6000.00 - REMOVED NOT REQUIRED
50	11	6725	Dues, Membership and Periodicals	\$ 3,000.00			3,100
50	11	6730	Vehicle Expense	\$ 6,000.00			13,000
50	11	6750	Public Notices	\$ 1,250.00	\$ 442.90		1,000
50	11	6760	Uniform Expense	\$ 6,300.00			6,500
50	11	6770	Insurance - Fleet, Building, Liability Bond [TML]	\$ 67,000.00			111,368
			<b>TOTAL</b>	<b>\$ 634,950.00</b>			<b>585,868</b>
		6800	<b>OTHER OPERATING COSTS CONTINUED</b>				
50	11	6820	Auditing Expense	\$ 13,250.00			10,000
50	11	6870	Training	\$ 2,500.00			3,500
50	11	6880	Software Annual Fee's (UDS) REPLACING WITH FULL ERP	\$ 5,950.00			6,000
50	11	6890	Miscellaneous	\$ 1,000.00			500
50	11	XXXX	City Manager Vehicle Stipend (1/2)	\$ 2,400.00			4,800
50	11	XXXX	City Manager Cell Phone Stipend (1/2)	\$ 360.00			720
			<b>TOTAL</b>	<b>\$ 25,460.00</b>			<b>25,520</b>
			<b>GRAND TOTAL FOR ENTERPRISE EXPENSE</b>	<b>\$ 1,896,894.88</b>			<b>1,920,053</b>
			<b>GRAND TOTAL FOR ENTERPRISE REVENUE</b>	<b>\$ 1,906,058.40</b>			<b>1,920,553</b>

FY20-FY22 3 year avg. \$61,504
FY20-FY22 3 year avg. \$101,367
FY20-FY22 3 year avg. \$22,755

Brine, Chlorine (DXI), Phosphate (Napco), FY20-FY22 3 year avg \$55,054

\$40 / hydrant, 141 hydrants + 8% service fee annual inspection?  
\$6000.00 - REMOVED NOT REQUIRED

ENTERPRISE LEASE

Wastewater / Water Treatment Licenses \$1000/each

GENERAL FUND -- FUNCTION 00 REVENUE

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED
<b>5100 TAXES</b>							
40	00	5110	Ad Valorem Taxes	\$ 1,300,388.22			1,554,956 USING VOTER APPROVAL TAX RATE AT 88.5% COLLECTION
40	00	5111	Penalties and Interest	\$ 26,000.00			20,000
40	00	5121	Texas New Mexico (Franchise)	\$ 63,000.00			60,000
40	00	5123	Windstream Telephone Co (Franchise)	\$ 9,600.00			9,500
40	00	5124	Mid - Gulf Coast Cable (Franchise)	\$ 5,000.00			7,500
40	00	5130	City Sales Tax	\$ 650,000.00			650,000
			Mixed Beverage Sales Tax	\$ -			2,500
40	00	5135	Garbage Franchise Fee	\$ 25,700.00			25,000
			<b>TOTAL</b>	<b>\$ 2,079,688.22</b>			<b>2,329,456</b>
<b>5200 LICENSES AND PERMITS</b>							
40	00	5220	Building Permits	\$ 7,500.00			13,500
40	00	5230	Plumbing and Gas Permits	\$ 5,675.00			3,000
40	00	5240	Electrical Permits	\$ 5,500.00			3,000
			ROW User Permits	\$ 2,400.00			1,200
40	00	5241	Contractor Registration	\$ 1,000.00			500
40	00	5260	Fire Marshal Inspections	\$ 800.00			300
			<b>TOTAL</b>	<b>\$ 22,875.00</b>			<b>21,600</b>
<b>5400 CHARGES FOR SERVICES</b>							
40	00	5411	Residential and Commerical Garbage Fees	\$ 390,000.00			396,000
40	00	5412	Garbage Bag Sales	\$ 7,500.00			6,500
40	00	5420	Dog Pound Fees	\$ 600.00			500
			<b>TOTAL</b>	<b>\$ 398,100.00</b>			<b>403,000</b>
<b>5500 FINES AND FORFEITS</b>							
40	00	5511	Fines (Ticket)	\$ 31,700.00			35,000
40	00	5512	State Fees (Ticket)	\$ 15,000.00			21,600
40	00	5513	Miscellaneous (Ticket)	\$ 5,400.00			11,660
40	00	5516	Time Payment (Ticket)	\$ 1,885.00			1,000
			<b>TOTAL</b>	<b>\$ 53,985.00</b>			<b>69,260</b>
<b>5600 OTHER REVENUE - RENTS, INTEREST</b>							
40	00	5600	Interest Income from Investment Pools - Logic, TexStar, TexPool, Prime	\$ 40,000.00			96,200
			Bank Account Interest Revenue	\$ 1,100.00			1,180
40	00	5610	Interest Earnings on CD's	\$ 1,000.00			1,500
40	00	5623	Rent Community Center	\$ 9,600.00			7,500
40	00	5630	Returned Checks	\$ 300.00			-
40	00	5631	Rent Chamber of Commerce	\$ 900.00			9,000
40	00	5632	Rent Brazoria County Tax Office	\$ 1,500.00			9,000
40	00	5633	Rent Sweeny Economic Development Committee	\$ 900.00			9,000 Agreement through 10/1/2023
40	00	5640	Leins				500
40	00	5645	Plan Review Fees				1,200
40	00	5650	Miscellaneous Revenue	\$ 15,000.00			-
			5661 Sidewalk-Garbage Fee				8,000
			5683 Sale of Assets				2,500
			<b>TOTAL</b>	<b>\$ 70,300.00</b>			<b>145,580</b>
<b>5700 TRANSFERS FROM OTHER FUNDS</b>							
40	00	5750	Transfer to General - From Enterprise	\$ -			-
40	00	XXXX	Transfer to General - From GENERAL FUND BALANCE	\$ -			-
			<b>TOTAL</b>	<b>\$ -</b>			<b>-</b>
			<b>TOTAL REVENUE</b>	<b>\$ 2,624,948.22</b>			<b>2,968,796</b>

FUNCTION 20 - EXPENDITURES GENERAL DEPARTMENT

Fund Code	Func. Code	Acct Code	Department Description - Includes Administration, City Secretary, Finance, Human Resources, Risk Management	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED
<b>6100 PERSONNEL SERVICES</b>							
50	20	6111	Salary - City Manager	\$ 82,310.06			49,400
50	20	6114	Salary - City Secretary	\$ 65,615.48			28,860
50	20		Salary - Finance Director	\$ -			28,860
			Salary - Public Works Director	\$ -			39,000
			Hourly Wages	\$ -			45,473
50	20	6141	Social Security/FICA	\$ 22,991.28			14,669
50	20	6142	Group Health and Dental Insurance	\$ 74,364.81			30,509
50	20	6143	Worker's Compensation	\$ 6,135.54			1,627
50	20	6144	Retirement	\$ 46,606.17			26,528
50	20	6145	Unemployment Compensation	\$ 1,346.50			891
50	20	6146	Longevity Pay	\$ 6,285.00			1,670
			Employee Appreciation & Holiday Party	\$ 2,750.00			2,300
			<b>TOTAL</b>	<b>\$ 308,404.84</b>			<b>269,787</b>
<b>6200 CONTRACTUAL SERVICES</b>							
50	20	XXX	Sales Tax Allocation to SEDC (3/8)	\$ 195,000.00			162,484
			Sales Tax Allocation to CCPD (1/8)	\$ -			54,162
50	20	6271	Electricity	\$ 5,500.00			5,000
50	20	6272	Telephone	\$ 14,200.00			16,200
50	20	6273	Xerox Maintenance Contract	\$ 4,200.00			4,560
50	20	6275	Engineer	\$ 5,000.00			8,000
50	20	6820	Auditing Expense	\$ 15,000.00			13,500 1/2 KML
50	20	6830	City Attorney	\$ 18,694.50			18,695
50	20	6850	Brazoria County Tax Appraisal Board	\$ 6,900.00			8,800
50	20	6276	Internet/ Cable	\$ 2,100.00			2,520
50	20	6277	Computer IT / Backup	\$ 10,000.00			11,000
50	20	6279	Plumbing Inspections	\$ 4,000.00			4,500
50	20	6280	Keese & Associates - Plan Review	\$ 900.00			1,000
			Consultant Fees	\$ 2,000.00			8,000
			<b>TOTAL</b>	<b>\$ 281,494.50</b>			<b>318,421</b>
<b>6300 SUPPLIES</b>							

50	20	6311	Office Supplies	\$	4,500.00		4,500	
50	20	6312	Postage	\$	1,350.00		1,200	
50	20	6360	Brazoria County - Tax Collections / Leins	\$	1,700.00		1,600	
			<b>TOTAL</b>	\$	<b>7,550.00</b>		<b>7,300</b>	
		6500	<b>TRANSFER TO OTHER FUND</b>					
50	11	6540	Transfer to Debt Service / Special Projects	\$	148,804.36		141,507	Monthly payments to pay for debt service / loan payments
			<b>TOTAL</b>	\$	<b>148,804.36</b>		<b>141,507</b>	
		6700	<b>OTHER OPERATING COSTS</b>					
50	20	6725	Staff Apparel				500	
50	20	6714	City Hall Maintenance	\$	5,000.00		6,000	
50	20	6716	Connect CTY Annual Fee	\$	1,569.40		1,600	
50	20	6717	American Legal Publishing	\$	2,000.00		3,000	annual
50	20	6718	Fire Extinguisher Audit	\$	1,300.00		-	
50	20	6725	Dues and Membership Fees	\$	4,000.00		5,000	
50	20	6730	Vehicle Expense	\$	1,500.00		500	
50	20	6740	Election Expense	\$	6,000.00		4,500	
50	20	6750	Public Notices, Advertisements	\$	2,500.00		2,500	
50	20	6770	Insurance - Fleet, Building, Liability, E & O	\$	67,000.00		111,368	
			<b>TOTAL</b>	\$	<b>90,869.40</b>		<b>134,968</b>	
		6800	<b>OTHER OPERATING COSTS CONTINUED</b>					
50	20	6810	Mayor and Council Expense	\$	2,500.00		4,300	MAYOR \$150/MO, \$2500 COUNCIL MEALS AND TRAINING
50	20	6890	Miscellaneous	\$	1,000.00		1,000	
50	20	6895	Drug Testing	\$	1,500.00		500	
50	20	6896	Training	\$	6,000.00		6,000	
50	20	6897	MyGov Software	\$	22,270.00		16,500	\$1360/month
50	20	6720	Software Annual FeeS - ERP	\$	-		18,000	Archive Social, ADP, ERP solution, Revize
50	20	6898	Records Retention	\$	900.00		2,200	
50	20	6899	Computer Update	\$	250.00		-	
50	20	6891	Equipment Purchases	\$	2,500.00		2,500	
50	20	6892	Holiday and Event Planning / Decorations	\$	2,500.00		-	
50	20	6800	City Manager Vehicle Stipend (1/2)	\$	2,400.00		4,800	
50	20	6801	City Manager Cell Phone Stipend (1/2)	\$	360.00		720	
			<b>TOTAL</b>	\$	<b>42,180.00</b>		<b>56,520</b>	
			<b>TOTAL - EXPENDITURES FUNCTION 20</b>	\$	<b>879,303.10</b>		<b>928,502</b>	

**FUNCTION 21 - EXPENDITURES STREET DEPARTMENT**

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED	
		6100	<b>PERSONNEL SERVICES</b>					
50	21	6113	Wages	\$	32,930.04		55,930	
50	21	6125	Overtime	\$	1,646.50		3,227	
			Personnel Benefits	\$	-		32,752	PERSONNEL COSTS BUDGETED ELSEWHERE IN PRIOR YEARS INCLUDES FICA, SS, TMRS, ETC
			<b>TOTAL</b>	\$	<b>34,576.54</b>		<b>91,908</b>	
		6200	<b>CONTRACTUAL SERVICES</b>					
50	21	6271	Electricity	\$	47,500.00		38,000	
			<b>TOTAL</b>	\$	<b>47,500.00</b>		<b>38,000</b>	
		6400	<b>DEPARTMENT OPERATING COSTS</b>					
50	21	6411	Limestone / Crushed Concrete	\$	6,000.00		6,000	
50	21	6412	Pre Mix Asphalt	\$	15,500.00		15,500	
50	21	6413	Signs / Posts / Barricades	\$	2,500.00		5,000	
50	21	6414	Street Work / Culverts	\$	16,000.00		17,500	
50	21	6417	Flags	\$	700.00		300	
50	21	6418	Tree Trimming	\$	500.00		500	
			<b>TOTAL</b>	\$	<b>41,200.00</b>		<b>44,800</b>	
		6700	<b>OTHER OPERATING COSTS</b>					
50	21	6711	Gasoline and Oil	\$	9,200.00		9,500	
50	21	6730	Vehicle and Equipment Expense	\$	1,800.00		13,000	
			<b>TOTAL</b>	\$	<b>11,000.00</b>		<b>22,500</b>	
		6800	<b>OTHER OPERATING COSTS CONTINUED</b>					
50	21	6890	Miscellaneous	\$	1,000.00		500	
			<b>TOTAL</b>	\$	<b>1,000.00</b>		<b>500</b>	
			<b>TOTAL EXPENDITURES FUNCTION 21</b>	\$	<b>135,276.54</b>		<b>197,708</b>	

**FUNCTION 22 EXPENDITURES DRAINAGE DEPARTMENT**

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED	
		6100	<b>PERSONNEL SERVICES</b>					
50	22	6113	Wages	\$	20,131.23		21,362	
50	22	6125	Overtime	\$	2,013.12		1,232	
			Personnel Benefits	\$	-		12,075	PERSONNEL COSTS BUDGETED ELSEWHERE IN PRIOR YRS FICA, SS, TRMS, HEALTH, ETC
			<b>TOTAL</b>	\$	<b>22,144.35</b>		<b>34,669</b>	
		6700	<b>OTHER OPERATING COSTS</b>					
50	22	6730	Vehicle and Equipment Expense	\$	500.00		13,000	
		6422	Weed Spray				500	
		6891	Drainage Project				2,000	
			<b>TOTAL</b>	\$	<b>500.00</b>		<b>15,500</b>	
		6800	<b>OTHER OPERATING COSTS CONTINUED</b>					
50	22	6890	Miscellaneous	\$	-		-	
			<b>TOTAL</b>	\$	<b>-</b>		<b>-</b>	
			<b>TOTAL EXPENDITURES FUNCTION 22</b>	\$	<b>22,644.35</b>		<b>50,169</b>	

**FUNCTION 23 EXPENDITURES GARBAGE DEPARTMENT**

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED	
		6200	<b>CONTRACTUAL SERVICES</b>					



50	23	6280	Garbage and Heavy Trash Pick -Up	\$ 375,000.00		384,000	*AVERAGE ABOUT \$32K/MONTH
			TOTAL	\$ 375,000.00		384,000	
		6400	DEPARTMENT OPERATING COSTS				
50	23	6431	Garbage Bags	\$ 4,500.00		4,800	
			TOTAL	\$ 4,500.00		4,800	
			TOTAL EXPENDITURES FUNCTION 23	\$ 379,500.00		388,800	

**FUNCTION 24 - EXPENDITURES POLICE DEPARTMENT**

Fund Code	Func. Code	Acct Code	Description - Police, Code Enforcement, Animal Control	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED
		6100	PERSONNEL SERVICES				
50	24	6121	Police Chief Salary	\$ 70,953.26			73,791
			Police Chief Phone Stipend	\$			720
			SGT Wages				55,058
			Office Secretary Wages				40,517
50	24	6123	Officer's Salary / Code Enforcement	\$ 398,552.27			376,585
50	24	6125	Overtime	\$ 33,201.17			27,778
50	24	6141	Social Security/FICA	\$ 37,332.39			49,644
50	24	6142	Group Health and Dental Insurance	\$ 102,996.66			125,848
50	24	6143	Worker's Compensation	\$ 19,538.20			17,084
50	24	6144	Retirement	\$ 75,677.38			99,304
50	24	6145	Unemployment	\$ 1,863.00			2,470
50	24	6146	Longevity Pay	\$ 6,030.00			4,320
50	24	6147	Professional Liability Insurance	\$ 4,594.37			2,227
			TOTAL	\$ 750,738.70			875,347
		6200	CONTRACTUAL SERVICES				
50	24	6271	Electricity	\$ 4,200.00			4,800
50	24	6272	Telephone / MDT	\$ 12,000.00			12,000
50	24	6276	Internet	\$ 2,400.00			3,000
50	24	6277	Computer IT	\$ 8,000.00			8,300
			TOTAL	\$ 26,600.00			28,100
		6300	SUPPLIES				
50	24	6311	Office Supplies	\$ 3,000.00			3,000
50	24	6312	Postage	\$ 600.00			900
50	24	6321	Firing Range Supplies	\$ 2,000.00			2,000
50	24	6322	Investigative Supplies	\$ 1,700.00			1,500
50	24	6325	Evidence Room Supplies	\$ 2,700.00			2,500
			TOTAL	\$ 10,000.00			9,900
		6400	DEPARTMENT OPERATING COSTS				
50	24	6442	Training	\$ 3,700.00			2,500
50	24	6445	Radio Repair/Dispatch Services	\$ 1,800.00			3,600
50	24	6450	Ticket Writers	\$ 700.00			500
		6510	Principal Autom				9,800
			TOTAL	\$ 6,200.00			16,400
		6600	CAPITAL OUTLAY				
50	24	6614	TASER Fund	\$ 5,664.00			-
50	24	6620	Computer Update	\$ 2,500.00			2,500
			TOTAL	\$ 8,164.00			2,500
		6700	OTHER OPERATING COSTS				
50	24	6711	Gasoline, Oil and Etc	\$ 15,000.00			18,000
50	24	6714	Police Station Maintenance	\$ 10,000.00			8,000
50	24	6725	Dues, Membership and Periodicals	\$ 6,000.00			6,000
50	24	6730	Vehicle Maintenance / Tires	\$ 5,000.00			12,500
50	24	6760	Uniform Expense	\$ 3,800.00			3,500
50	24	6722	Copier Machine Lease and Supplies	\$ 1,800.00			1,800
		6792	K-9 Unit (10/2020)	\$ -			5,000
		6860	Code Enforcement Compliance	\$ -			1,000
			Animal Control Supplies - Dog Food, Pound	\$ 1,000.00			2,100
			TOTAL	\$ 41,600.00			55,800
		6800	OTHER OPERATING COSTS CONTINUED				
50	24	6865	Public Service Programs	\$ 800.00			2,000
50	24	6890	Miscellaneous	\$ 2,000.00			1,500
			TOTAL	\$ 2,800.00			3,500
			TOTAL EXPENDITURES FUNCTION 24	\$ 846,102.70			991,547

ANIMAL CONTROL DEPT MOVED TO PD BUDGET IN FY24 (\$86,011) OTHER NOTABLE INCREASES INCLUDE THE ADDITION OF 1 FTE PATROL OFC POSITION WITH BENEFITS

**FUNCTION 25 - EXPENDITURES FIRE DEPARTMENT**

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED
		6100	PERSONNEL SERVICES				
50	25	6143	Worker's Compensation	\$ 1,000.00			1,000
50	25	6148	State Convention	\$ 2,000.00			2,000
50	25	6151	Fire Training Schools	\$ 14,000.00			12,000
50	25	6152	Pension	\$ 9,000.00			11,000
			TOTAL	\$ 26,000.00			26,000
		6200	CONTRACTUAL SERVICES				
50	25	6271	Electricity	\$ 3,600.00			3,600
50	25	6272	Telephone	\$ 2,400.00			2,400
50	25	XXX	Internet	\$ 2,000.00			2,000
			TOTAL	\$ 8,000.00			8,000
		6300	SUPPLIES				
50	25	6311	Office Supplies	\$ 1,000.00			2,000
50	25	6340	Building Maintenance	\$ 6,700.00			5,700
			TOTAL	\$ 7,700.00			7,700

City covers half / ESD covers half \$65/member/month \$38 minimums set by state 10 years vested at 50%, 15 years vested at 100%, draw at 55. As membership fluctuates benefit increases/decreases

<b>6400 DEPARTMENT OPERATING COSTS</b>					
50	25	6445	Radio - Repair/ Replace	\$ 2,000.00	2,000
50	25	6452	Member / Public Education	\$ 350.00	350
50	25	6453	Bunker Gear - Repair / Replace	\$ 5,000.00	7,000
<b>TOTAL</b>				<b>\$ 7,350.00</b>	<b>9,350</b>
<b>6500 DEBT SERVICE</b>					
50	25	6510	Bank Note (Principal) Building	\$ 6,539.44	6,540
50	25	6511	Bank Note (Interest) Building	\$ 812.96	813
<b>TOTAL</b>				<b>\$ 7,352.40</b>	<b>7,353</b>
<b>6600 CAPITAL OUTLAY</b>					
50	25	6620	Fire Training Field	\$ -	2,000 SCBA BOTTLES
50	25	6640	Station 2	\$ -	-
50	25	6641	Computer Upgrade	\$ -	-
<b>TOTAL</b>				<b>\$ -</b>	<b>2,000</b>
<b>6700 OTHER OPERATING COSTS</b>					
50	25	6711	Gasoline, Oil, and Etc	\$ 7,500.00	7,500
50	25	6714	Office Maintenance	\$ 500.00	500
50	25	6725	Dues, Memberships / Periodicals	\$ 2,500.00	2,500
50	25	6730	Vehicle Maintenance / Labor	\$ 5,000.00	2,500
<b>TOTAL</b>				<b>\$ 15,500.00</b>	<b>13,000</b>
<b>6800 OTHER OPERATING COSTS CONTINUED</b>					
50	25	6890	Miscellaneous	\$ 500.00	500
50	25	6892	Fire Equipment	\$ 2,000.00	2,000
50	25	6893	Installation Banquet	\$ 3,000.00	3,000
50	25	6894	Equipment	\$ -	-
50	25	6895	Cell Phones and Tablet Services (T-Mobile)	\$ 2,200.00	2,200
<b>TOTAL</b>				<b>\$ 7,700.00</b>	<b>7,700</b>
<b>TOTAL EXPENDITURES FUNCTION 25</b>				<b>\$ 79,602.40</b>	<b>81,103</b>

**FUNCTION 26 - EXPENDITURES MUNICIPAL COURT**

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED
<b>6100 PERSONNEL SERVICES</b>							
50	26	6131	Judge's Salary	\$ 9,300.00			9,300
50	26	6132	Court Clerk	\$ 35,473.15			40,019
50	26	6141	Social Security/FICA	\$ 2,722.88			3,055
50	26	6142	Group Health and Dental Insurance	\$ 11,440.74			11,441
50	26	6143	Worker's Compensation	\$ 145.93			110
50	26	6144	Retirement	\$ 6,223.73			6,112
50	26	6145	Unemployment	\$ 207.00			243
50	26	6146	Longevity Pay	\$ 120.00			90
<b>TOTAL</b>				<b>\$ 65,633.43</b>			<b>70,370</b>
<b>6300 SUPPLIES</b>							
50	26	6311	Office Supplies	\$ 250.00			100
50	26	6312	Postage	\$ 100.00			150
<b>TOTAL</b>				<b>\$ 350.00</b>			<b>250</b>
<b>6400 DEPARTMENT OPERATING COSTS</b>							
50	26	6461	Seminar for Municipal Court Judge	\$ 250.00			250
50	26	6462	Training	\$ 250.00			350
50	26	6463	Jury Fees	\$ 200.00			200
50	26	6464	Attorney Fees	\$ 4,950.00			4,950
50	26	6465	State Tax	\$ 23,000.00			25,000
50	26	6466	Jail Expense	\$ 1,000.00			500
<b>TOTAL</b>				<b>\$ 29,650.00</b>			<b>31,250</b>
<b>6700 OTHER OPERATING COSTS</b>							
50	26	6725	Dues, Memberships, Periodicals	\$ 225.00			200
50	26	6730	Vehicle Expense	\$ 500.00			500
50	26	6620	Computer Updates / Software	\$ -			1,500
<b>TOTAL</b>				<b>\$ 725.00</b>			<b>2,200</b>
<b>TOTAL EXPENDITURES FUNCTION 26</b>				<b>\$ 96,358.43</b>			<b>104,070</b>

**FUNCTION 27 - EXPENDITURES LIBRARY**

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED
<b>6200 CONTRACTUAL SERVICES</b>							
50	27	6271	Electricity	\$ 8,400.00			5,000
50	27	6272	Telephone	\$ 4,500.00			2,500
50	27	6275	Library - Janitorial Service	\$ 5,100.00			3,500
<b>TOTAL</b>				<b>\$ 18,000.00</b>			<b>11,000</b>
<b>6300 SUPPLIES</b>							
50	27	6340	Janitorial Supplies	\$ 500.00			300
<b>TOTAL</b>				<b>\$ 500.00</b>			<b>300</b>
<b>6400 DEPARTMENT OPERATING COSTS</b>							
50	27	6473	McNaughton Lease Plan	\$ 4,257.60			-
<b>TOTAL</b>				<b>\$ 4,257.60</b>			<b>-</b>
<b>6800 OTHER OPERATING COSTS CONTINUED</b>							
50	27	6840	Repairs / Maintenance - Building	\$ 1,200.00			2,000
50	27	6890	Miscellaneous	\$ 750.00			300
<b>TOTAL</b>				<b>\$ 1,950.00</b>			<b>2,300</b>
<b>TOTAL EXPENDITURES FUNCTION 27</b>				<b>\$ 24,707.60</b>			<b>13,600</b>

**FUNCTION 33 - EXPENDITURES COMMUNITY CENTER**

LIBRARY AND COMMUNITY CENTER SEPARATED FOR FY24

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED	
		6200	CONTRACTUAL SERVICES					
50	33	6271	Electricity				4,000	
50	33	6272	Telephone				3,000	
50	33	6275	Community Center - Janitorial Service				4,000	
			TOTAL				11,000	
		6300	SUPPLIES					
50	33	6340	Janitorial Supplies				300	
			TOTAL				300	
		6800	OTHER OPERATING COSTS CONTINUED					
50	33	6840	Repairs / Maintenance - Building	500.00			3,000	
50	33	6890	Miscellaneous				300	
			TOTAL	500.00			3,300	
			TOTAL EXPENDITURES FUNCTION 33	500.00			14,600	

LIBRARY AND COMMUNITY CENTER SEPARATED FOR FY24

**FUNCTION 28 - EXPENDITURES PARKS AND RECREATION**

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED	
		6100	PERSONNEL SERVICES					
50	28	6113	Wages	61,118.15			52,782	1.5 EMPLOYEES FUNDED
50	28	6125	Overtime	6,111.82			1,714	
			Personnel Costs				31,742	BUDGETED ELSEWHERE IN PRIOR YRS INCLUDES FICA, SS, TMRS, HEALTH ETC
			TOTAL	67,229.97			86,238	
		6200	CONTRACTUAL SERVICES					
50	28	6271	Electricity	8,500.00			9,500	
50	28	6280	Porta Can Service				300	
			TOTAL	8,500.00			9,800	
		6300	SUPPLIES					
50	28	6311	Supplies	2,200.00			3,000	
			TOTAL	2,200.00			3,000	
		6700	OTHER OPERATING COSTS					
50	28	6715	Equipment Maintenance and Purchase	25,000.00			2,000	
50	28	6717	Park Maintenance	4,200.00			2,500	
50	28	6730	Vehicle & Equipment Expense	3,500.00			1,500	
			TOTAL	32,700.00			6,000	
		6800	OTHER OPERATING COSTS CONTINUED					
50	28	6890	Miscellaneous	900.00			900	
			TOTAL	900.00			900	
			TOTAL EXPENDITURES FUNCTION 28	111,529.97			105,938	

**FUNCTION 30 EXPENDITURES EMERGENCY MANAGEMENT**

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED	
		6100	PERSONNEL SERVICES					
50	30	6116	Emergency Management Coordinator	2,400.00			2,400	
50	30	6148	Training/ Convention	1,000.00			1,000	
			TOTAL	3,400.00			3,400	
		6200	CONTRACTORAL SERVICES					
50	30	6271	Electricity	3,200.00			1,000	
50	30	6272	Telephone	4,000.00			2,000	
50	30	6273	Cable / Internet	1,800.00			2,000	
			TOTAL	9,000.00			5,000	
		6300	SUPPLIES					
50	30	6311	Supplies	100.00			300	
50	30	6312	Postage	100.00			-	
50	30	6313	Hurricane Brouchures	1,100.00			800	
			TOTAL	1,300.00			1,100	
		6700	OTHER COSTS					
50	30	6714	Building Maintenance	6,000.00			1,500	
			TOTAL	6,000.00			1,500	
			TOTAL EXPENDITURES FUNCTION 30	19,700.00			11,000	

ECC MOVED TO CC MOST BUILDING COSTS BUDGETED TO CC

**FUNCTION 31 - EXPENDITURES FIRE MARSHAL**

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED	
		6100	PERSONNEL SERVICES					
50	31	6116	Fire Marshal	6,000.00			6,000	
50	31	6143	Worker's Compensation	30.00			130	
50	31	6146	Fire Marshal Expense	500.00			500	
50	31	6148	State Convention Fire Marshal	2,000.00			2,000	
			TOTAL	8,530.00			8,630	
		6400	DEPARTMENT OPERATING COSTS					
50	31	6452	Inspections, Prevention	750.00			600	
50	31	6453	Fire Investigations	550.00			500	
			TOTAL	1,300.00			1,100	
		6600	CAPITAL OUTLAY					
50	31	6620	Computer Purchase (EOC)	1,000.00			-	
			TOTAL	1,000.00			-	
		6700	OTHER OPERATING COSTS					
50	31	6730	Fire Marshal Car Maintenance	1,000.00			670	

TOTAL \$ 1,000.00 670  
 TOTAL EXPENDITURES FUNCTION 31 \$ 11,830.00 10,400

**FUNCTION 32 - EXPENDITURES SENIOR'S BUILDING**

Fund Code	Func. Code	Acct Code	Description	FY 2023 Adopted	FY23 ACTUAL	FY 2023 Amend.	FY 2024 PROPOSED
		6200	CONTRACTUAL SERVICES				
50	32	6271	Electricity	3,100			3,000
50	32	6272	Telephone	975			900
50	32	6273	Janitorial Services	3,000			3,500
			TOTAL	7,075			7,400
		6300	SUPPLIES				
50	32	6340	Janitorial Supplies	250			250
			TOTAL	250			250
		6700	OTHER OPERATING COSTS				
50	32	6714	Building Maintenance	5,000			2,500
			TOTAL	5,000			2,500
		6800	OTHER OPERATING COSTS CONTINUED				
50	32	6890	Miscellaneous	100			100
			TOTAL	100			100
			TOTAL EXPENDITURES FUNCTION 32	\$ 12,425.00			10,250

GRAND TOTAL FOR GENERAL EXPENDITURES \$ 2,641,485.98 2,907,687  
 GRAND TOTAL FOR GENERAL REVENUE \$ 2,624,948.22 2,968,796  
 VARIANCE TOTAL GENERAL REVENUE / EXPENSE \$ (16,537.76) 61,109

GRAND TOTAL FOR ENTERPRISE EXPENDITURES \$ 1,896,894.88 1,920,053  
 GRAND TOTAL FOR ENTERPRISE REVENUES \$ 1,906,058.40 1,920,553  
 VARIANCE TOTAL ENTERPRISE REVENUE / EXPENSE \$ 9,163.52 500  
 GRAND TOTAL FOR GENERAL EXPENDITURES \$ 2,641,485.98 2,907,687  
 GRAND TOTAL FOR GENERAL REVENUE \$ 2,624,948.22 2,968,796  
 VARIANCE TOTAL GENERAL REVENUE / EXPENSE \$ (16,537.76) 61,109

TRANSFER TO CAPITAL PROJECT FUND

## **Deadlines When the Tax Rate Does Not Exceed the Voter-Approval Rate**

*These are absolute deadlines and assume the city waits until the last minute for each step. In most cases the city would be well-advised to act in advance of these dates. This memo will be updated with any relevant changes made by the 88<sup>th</sup> Legislature.*

### **Tuesday, July 25: Tax Rolls Due**

Chief appraiser must deliver the certified appraisal roll or certified estimate of taxable value to assessor. TEX. TAX CODE § 26.01(a).

**Note - Estimated Tax Values:** A chief appraiser may submit a certified estimate of taxable value in lieu of a certified appraisal roll if the appraisal review board for the appraisal district does not approve the appraisal records for the district by July 20. TEX. TAX CODE § 26.01(a-1). If the assessor receives a certified estimate of taxable values, the officer or employee designated by the city council must calculate the no-new-revenue tax rate and voter-approval tax rate using the estimate. *Id.* § 26.04(c-2).

### **Monday, August 7: Submit Tax Rates to City Council**

The designated officer or employee must submit the no-new-revenue and voter-approval tax rates to the city council by this date, or as soon thereafter as practicable. TEX. TAX CODE § 26.04(e). The designated officer or employee must post the calculated no-new-revenue tax rate and voter-approval tax rates, along with certain debt information, on the home page of the city's website in the form prescribed by the comptroller. *Id.*

**Note - Comptroller Rate Calculation Forms:** The designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller in calculating the no-new-revenue and voter-approval tax rates. TEX. TAX CODE § 26.04(d-1). These rates may not be submitted to the city council, and the city council may not adopt a tax rate, until the designated officer or employee certifies on the tax rate calculation forms that the person has accurately calculated the tax rates and used values from the city's certified appraisal roll in performing the calculations. *Id.* § (d-2). As soon as practicable after the designated officer or employee calculates the no-new-revenue tax rate and the voter-approval tax rate for the city, the designated officer or employee shall submit the tax rate calculation forms used in calculating the rates to the county assessor-collector for each county in which all or part of the city is located. *Id.* § 26.04(d-3).

**Note – De Minimis Rate Calculation:** A city with a population of less than 30,000 has an additional option with regard to a tax rate: the “de minimis” rate. Put simply, this is a rate that will impose an amount of taxes equal to \$500,000 more than the previous year, while taking the debt rate into account. TEX. TAX CODE § 26.012(8-a). While there is no requirement that the designated officer or employee calculate the de minimis rate, the city will need to know this rate to take advantage of it. Cities are encouraged to communicate with their designated officer or employee in advance of this date to confirm the calculation of the de minimis rate.

**Tuesday, August 29: Deadline to File Proposed Budget**

This is the last day for the city’s budget officer to file a proposed budget with the municipal clerk if the city plans to wait until September 29 to adopt the tax rate. TEX. LOC. GOV’T CODE § 102.005 (*before the 30th day before the date the tax rate is adopted* – thus, if a city plans to adopt its tax rate before September 29, the proposed budget must be filed sooner).

**Note - Budget Cover Page:** The proposed budget must contain a special cover page if the budget will raise more revenue from property taxes than the previous year. TEX. LOC. GOV’T CODE § 102.005(b). The city secretary must post the proposed budget on the city’s website if the city maintains one. TEX. TAX CODE § 26.18(5). Additionally, the proposed budget must include a line item comparing expenditures in the proposed budget and actual expenditures in the preceding year for: (1) notices required to be published in the newspaper; and (2) directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action. TEX. LOC. GOV’T CODE § 140.0045.

**Monday, September 18: Deadline to Publish Notice of Budget Hearing in the Newspaper**

This is last day to publish notice of budget hearing. TEX. LOC. GOV’T CODE § 102.0065 (not later than 10th day before the budget hearing). Note that the notice may not be published earlier than the 30th day before the hearing making August 29 the earliest date possible for publication for a September 28 budget hearing.

**Note – Required Notice Language:** The budget hearing notice must contain specific information about property tax increases. TEX. LOC. GOV’T CODE §102.0065(d).

**Friday, September 22: Proposed Tax Rate Approval**

City council should hold a record vote approving a proposed tax rate. Although there is not a statutorily defined procedure for the city council to follow in determining the proposed tax rate, this date effectively serves as the deadline, as the required notices of the tax rate hearing include the proposed tax rate (see note below).

### **Friday, September 22: Internet and Television Notice of Tax Rate Hearing**

If the proposed tax rate will exceed the no-new-revenue rate, continuous notice of the tax rate public hearing begins on the internet and television,. TEX. TAX CODE § 26.065. The notice must be posted continuously for at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate. *Id.*

**Note – Specific Content Requirements:** For content of the Internet and television notice, see Sections 26.06(b-1), (b-2), and (b-3) of the Tax Code.

**Note – Record Vote Required:** The required notice of the tax rate hearing requires the names of all members of the governing body, showing how each voted on the proposed tax rate and indicating the absences, if any, during the vote on the proposed tax rate. TEX. TAX CODE §§ 26.06(c) and 26.061.

**Note – Special Notice Provisions:** The tax rate notice requirements for a city change when the de minimis rate exceeds the voter approval rate. *Id.* § 26.063. Note that, in the unlikely event that a city with a population of less than 30,000 has a de minimis rate that does not exceed its voter-approval rate, these alternate notice provisions are not available to the city.

**Note – Low Tax Levy Cities:** A city that has a “low tax levy” under Section 26.052 of the Tax Code (i.e. a city that levies under \$500,000 in total property taxes and has a tax rate under \$.50 per \$100 of valuation) may choose to provide notice of its tax rate under that section instead of Sections 26.04(e) and 26.06. A “low tax levy” city that chooses to provide notice under Section 26.052 is not required to hold a public hearing on the tax rate; however, the city is required to provide mailed or published notice of the tax rate no later than seven days before the date the city adopts the tax rate. *Id.* § 26.052(c). If the city chooses to publish notice of the tax rate in the newspaper, the city must also provide public notice of its proposed tax rate by posting notice of the proposed tax rate, along with the information in Section 26.052(e) of the Tax Code, prominently on the home page of the city’s website.

### **Sunday, September 24: Notice of Tax Rate Hearing or Meeting to Adopt Tax Rate**

Last day to **publish notice of the tax rate hearing**, if the proposed tax rate will exceed the no-new revenue rate (the public hearing may not be held before the fifth day after the date the notice of the public hearing is given). TEX. TAX CODE § 26.06(a).

Last day to **publish notice of the meeting to adopt the tax rate**, if the proposed tax rate will not exceed the no-new-revenue rate. *Id.*

**Note – Notice Requirements:** The notice may be delivered by mail to each property owner or may be published in a newspaper. TEX. TAX CODE § 26.06(c). If the notice is published in the newspaper, the city must also post the notice prominently on the home page of the city’s website from the date the notice is first published until the public hearing is concluded. *Id.* The notice must be in the form prescribed by Sections 26.06 or 26.061 of the Tax Code, and must include the table described in Section 26.062 of the Tax Code. For the content of published notice, see sections 26.06(b-1), (b-2), and (b-3) of the Tax Code.

#### **Thursday, September 28: Budget Hearing**

This is the last day for the city to conduct a hearing on the budget. TEX. LOC. GOV’T CODE § 102.006(b) (hearing shall be before the date of the tax levy). Note that the hearing must be held after the 15th day after the proposed budget is filed with the clerk.

**Note – Action Required:** The city must take some sort of action on the budget at the conclusion of the hearing. TEX. LOC. GOV’T CODE § 102.007. This action could be the adoption of the budget, or a vote to postpone the final budget vote. It is generally accepted that the city need not adopt the budget at the end of the hearing.

#### **Friday, September 29: Budget Adoption**

The city should adopt the budget no later than this date. TEX. LOC. GOV’T CODE § 102.009 (because the city may only levy taxes in accordance with budget, and because the levy cannot take place later than September 29 (see note below), this is the effective deadline for budget adoption in cities with a property tax). A vote to adopt the budget must be a record vote. *Id.* §102.007(a).

**Note – Separate Ratification Vote Requirement:** City council must take a separate ratification vote to adopt any budget that will raise total property tax revenue. TEX. LOC. GOV’T CODE § 102.007(c).

**Note – Specific Content:** The adopted budget must contain a special cover page that includes: (a) a specific statement on whether the budget raises more, less, or the same amount of property tax revenue compared to the previous year’s budget; (b) the record vote of each member of the city council by name voting on the adoption of the budget; (c) the city property tax rates for the preceding and current fiscal years, including the adopted rate, no-new-revenue tax rate, no-new-revenue maintenance and operations tax rate, voter-approval tax rate, and debt rate; and (d) the total amount of city debt obligations secured by property taxes. TEX. LOC. GOV’T CODE § 102.007(d). The adopted budget, including the cover page, must be posted on the city’s website if the city has one. *Id.* § 102.008(a)(2). City council shall include as an appendix to the city’s budget for a fiscal year the tax rate calculation forms used by the designated officer or employee to calculate the city’s no-new-revenue tax rate and the voter-approval tax rate for the tax year in which the fiscal year begins. TEX. TAX CODE § 26.04(e-5).



## **Friday, September 29: Tax Rate Adoption: Meeting or Public Hearing**

This is the last day the city may adopt a tax rate. If a public hearing is required, the hearing must be held on a weekday that is not a public holiday. TEX. TAX CODE § 26.06(a).

**Note – When a Hearing is Required:** A public hearing is required only if the proposed tax rate exceeds the lower of the no-new-revenue rate or the voter-approval rate, i.e., if the proposed tax rate would raise more revenue from property taxes than the prior year.

**Note – Earliest Possible Dates for Hearing:** City council may not hold its public hearing or public meeting to adopt a tax rate until the fifth day after the date the chief appraiser of each appraisal district in which the city participates has delivered its tax estimate notice under Section 26.04(e-2) of the Tax Code and made various types of tax rate information and the tax rate calculation forms available to the public via the property tax database under Section 26.17(f) of the Tax Code. TEX. TAX CODE. § 26.05(d-1).

**Note – Rate Adoption at Hearing:** City council may vote on the proposed tax rate at the public hearing. If the city council does not vote on the proposed tax rate at the public hearing, the city council shall announce, at the public hearing, the date, time, and place of the meeting at which council will vote on the proposed tax rate, and that meeting may not be held later than the seventh day after the date of the public hearing. TEX. TAX CODE § 26.06(e). This provision does not authorize a city to adopt a tax rate later than September 29.

**Note – Sixtieth Day Alternative:** A city may adopt a tax rate by this deadline or by the 60th day after receipt of appraisal roll, whichever is later. TEX. TAX CODE § 26.05(a). Please note that if the city uses the 60-day rule, almost every date in this memo would need to be recalculated.

**Note – Separate Votes for M&O and Debt Components:** City council must separately approve the maintenance and operations component and the debt service component of the tax rate. TEX. TAX CODE § 26.05(a).

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**Note – Rate Adoption Motion:** The motion to adopt a tax rate that exceeds the no-new-revenue rate must be made precisely as follows: “I move that the property tax rate be increased by the adoption of a tax rate of (specify tax rate), which is effectively a (insert percentage by which the proposed tax rate exceeds the no-new-revenue tax rate) percent increase in the tax rate.” If the tax rate will exceed the no-new-revenue tax rate, the vote on the ordinance setting the tax rate must be a record vote and must be approved by at least 60 percent of the members of the city council. TEX. TAX CODE § 26.05(b). Section 26.05 of the Tax Code contains several other precise requirements regarding notice in the tax rate ordinance itself that must be complied with if the city adopts a rate exceeding the no-new-revenue tax rate.

**Note – Failure to Adopt Tax Rate:** The tax rate of a city that fails to adopt a tax rate before the statutory deadlines is limited to the lower of the voter-approval tax rate or the no-new-revenue tax rate. TEX. TAX CODE § 26.05(c).\*

GENERAL FUND

ACCOUNT NO.	ACCOUNT NAME	YTD ACTUAL FY 23 AS OF 7/26	APPROVED FY 23 BUDGET	FY 22 ACTUAL	FY 22 APPROVED BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	AVERAGE LAST 3 YEARS	FY 24 PRELIM BUDGET	NOTES
ADV TAX RATE ->			0.730954		0.0701553					
<b>REVENUE</b>										
40-00-5110	AD VALOREM TAXES	1,300,790	1,300,388	1,169,990	1,251,468	1,120,835	1,064,557	1,118,461	1,554,956	2023 VOTER APPROVAL TAX RATE (INCLUDES M&O AND I&S RATES): \$0.607158
40-00-5111	PENALTY & INTEREST- TAXES	17,170	26,000	15,154	30,000	22,362	25,567	21,028	20,000	
40-00-5121	FRANCHISE TAX - TX NEW MEXICO	48,005	63,000	62,300	65,000	60,853	60,005	61,053	60,000	
40-00-5123	FRANCHISE TAX - WINDSTREAM	6,205	9,600	12,325	9,600	9,553	9,746	10,541	9,500	
40-00-5124	FRANCHISE TAX - CABLE	5,063	5,000	7,781	10,000	7,673	8,900	8,118	7,500	
40-00-5130	CITY SALES TAX	746,198	650,000	506,201	425,000	462,272	451,833	473,436	650,000	*ONE OVERPAYMENT IN FEB
40-00-513	MIXED BEVERAGE SALES TAX								2,500	NEW LINE ITEM
40-00-5135	WM- BILLING GB HANDLING FEE	7,356	25,700	27,462	25,000	27,038	26,175	26,892	25,000	7% FRNACHISE FEE FOR REFUSE SERVICE HOSPITAL, GAS STATION & DOLLAR GEN. CONTRIBUTED TO MORE REV. NO MAJOR PROJECTS ANTICIPATED IN
40-00-5220	BUILDING PERMITS	32,994	7,500	13,943	5,000	13,099	104,071	43,704	13,500	
40-00-5230	PLUMBING & GAS PERMITS	6,178	5,675	4,985	6,900	5,000	6,235	5,407	3,000	
40-00-5240	ELECTRICAL PERMITS	3,505	5,500	4,205	6,200	4,565	6,389	5,053	3,000	
40-00-5241	CONTRACTORS REGISTRATION	910	1,000	1,025	925	575	1,125	908	500	
40-00-5243	ROW USER PERMITS	0	2,400	0	0	0	0	-	1,200	JE LIKELY NEEDED. THERE HAS BEEN REV COLLECTED IN FY23.
40-00-5260	FIRE MARSHAL INSPECTIONS	300	800	500	650	826	3,587	1,638	300	
40-00-5309	GRANT REVENUE	69,675	0	0	0	0	0	-	-	
40-00-5411	GARBAGE RESIDENTIAL/COMMERCIAL	316,121	390,000	411,625	390,000	407,389	394,334	404,450	396,000	AVE \$35K/MO
40-00-5412	GARBAGE BAG SALES	5,901	7,500	7,774	7,000	8,781	6,060	7,538	6,500	
40-00-5415	RESID & COMM GARBAGE TAX	-9,838	0	424	0	195	4,890	1,836	-	
40-00-5420	DOG POUND FEES	345	600	632	500	595	525	584	500	
40-00-5440	PROCEEDS FROM ISSUANCE OF DEBT	2,500,000							-	LOAN FOR TXDOT PROJECT
40-00-5511	FINES	21,353	31,700	32,535	25,000	38,768	30,041	33,781	35,000	
40-00-5512	STATE FEES (10%)	12,585	15,000	21,302	15,000	19,812	19,696	20,270	21,600	
40-00-5513	MISCELLANEOUS	4,656	5,400	5,667	5,000	5,402	5,488	5,519	1,000	
40-00-5514	SCHOOL	1,000	0	556	0	702	238	499	500	
40-00-5516	TIME PAYMENT	831	1,885	1,496	1,600	1,901	1,356	1,584	1,000	
40-00-5517	MUNICIPAL COURT TECHNOLOGY	808	0	1,392	0	1,295	-14,175	(3,829)	1,000	
40-00-5518	MUNICIPAL CT SECURITY BLDG FND	971	0	1,657	0	1,510	-3,308	(47)	1,000	
40-00-5519	TERTIARY STATE TAX FUND	252	0	150	0	249	0	133	150	
40-00-5521	TCS - COURT	6,697	0	10,787	0	9,289	11,493	10,523	8,000	
40-00-5523	LOCAL MUNICIPAL JURY FUND	16	0	32	0	0	0	11	10	
40-00-5600	INTEREST INCOME - LOGIC	20,880	0	2,237	0	181	2,727	1,715	20,000	INTEREST RATES EXPECTED TO FALL BACK TO 3.75% IN 2024. ARPA AND 2019 CERTIFICATES EXPECTED TO BE MOSTLY EXPENDED THROUGH FY24 ON PROJECTS APPROVED IN FY23 AND WATER PROJECT.
40-00-5601	INTEREST INCOME - TEXSTAR	7,873							15,200	2019 CERTIFICATES EXPECTED TO BE EXPENDED ON WATER PROJECT, THEREFORE LESS INTERESTED ANTICIPATED.
40-00-5602	INTEREST INCOME - TEXPOOL	18,931							13,000	EXPECT TO OFFLOAD EDC INVESTMENT \$835K AND MOVE \$275K FROM SIDEWALK FUND TO PRIME
40-00-5603	INTEREST INCOME - TEXPOOL PRIME	0							48,000	FROM SIDEWALK LOAN INTEREST EARNINGS
40-00-5604	INTEREST INCOME - FSBL	1,838							2,680	
40-00-5610	INTEREST - CD'S	259	1,000	24	50	57	98	60	500	
40-00-5623	RENT - COMMUNITY CENTER	7,730	9,600	6,641	10,000	5,950	9,025	7,205	7,500	
40-00-5624	DAMAGE DEPOSIT - COMM CENTER	650	0	0	0	0	0	-	500	
40-00-5630	RETURNED CHECK FEE	210	300	210	300	240	185	212	-	RECOVERED FROM CUSTOMER
40-00-5631	RENT - CHAMBER OF COMMERCE	675	900	975	900	825	900	900	9,000	

GENERAL FUND

ACCOUNT NO.	ACCOUNT NAME	YTD ACTUAL FY 23 AS OF 7/26	APPROVED FY 23 BUDGET	FY 22 ACTUAL	FY 22 APPROVED BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	AVERAGE LAST 3 YEARS	FY 24 PRELIM BUDGET	NOTES
40-00-5632	RENT - BRAZORIA CNTY TAX OFFIC	1,009	1,500	1,587	1,500	1,379	1,624	1,530	9,000	
40-00-5633	RENT - SWEENEY EDC	675	900	900	900	900	975	925	9,000	ADJUSTED ON COUNCIL RECOMMENDATION. AGREEMENT TERMS 9/2023.
40-00-5640	LEINS	338	0	0	0	7,761	0	2,587	500	
40-00-5645	PLAN REVIEW FEES	3,432.20	0	25,201	0	9,350	0	11,517	1,200	
40-00-5650	MISCELLANEOUS REVENUE	4,552.34	15,000	65,526	15,000	-385	62,753	42,631	-	
40-00-5661	SIDEWALK - GARBAGE FEE	5,696.00	0	22,428	0	18,763	19,590	20,260	8,000	
40-00-5683	SALE OF ASSETS	3,000	0	0	0	0	0	-	1,500	TO BE TRANSFERRED TO CIP
40-00-5690	FIRE DEPT DONATIONS	5,696	0	12,104	0	17,327	14,464	14,631	-	PASS THROUGH - NOT CITY REVENUE
40-00-5740	TRANSFER FROM RES & RESTRICTED	104,373	0	17,184	0	0	0	5,728	-	ARPA PAYMENT FOR COMMUNITY CENTER BUILDING
40-00-5750	TRANSFER FROM ENTERPRISE	0	0	32,674	0	49,243	7,604	29,840	-	
TOTAL REVENUES		5,305,567	2,583,848	2,901,048	2,308,493	2,342,532	2,344,775		2,968,796	

EXPENSES

GENERAL ADMIN		SALARIES INCLUDE 4% COLA INCREASE.								
50-20-6111	SALARY - CITY MANAGER	58,504	82,310	45,937	75,856	39,214	57,864	47,672	49,400	
50-20-6114	SALARY - CITY SECRETARY	45,163	66,713	64,891	63,338	53,440	46,286	54,872	28,860	
NUMBER	SALARY- FINANCE DIRECTOR								28,860	REALLOCATION OF POSITIONS FROM FY23-24
NUMBER	SALARY - PUBLIC WORKS DIRECTOR								39,000	
NUMBER	HOURLY WAGES								45,473	
50-20-6118	INCENTIVE PAY (ALL)								-	
50-20-6141	FICA	19,776	23,075	23,421	22,399	18,787	18,232	20,147	14,669	LK, KS, KW, JM, CW & NEW POSITION- SPLIT BETWEEN GF/EF 50/50
50-20-6142	GROUP HEALTH & DENTAL INS	48,637	74,365	43,115	66,595	63,992	76,819	61,308	30,509	LK, KS, KW, JM, CW & NEW POSITION- SPLIT BETWEEN GF/EF 50/50
50-20-6143	PROFESSIONAL LIABILITY INS (WC)	1,339	6,140	3,857	5,039	5,500	4,166	4,508	1,627	
50-20-6144	RETIREMENT	42,501	46,776	51,638	46,490	46,068	42,831	46,845	26,528	
50-20-6145	UNEMPLOYMENT	83	1,346	315	1,311	1,821	1,065	1,067	891	
50-20-6146	LONGEVITY PAY	6,075	6,285	0	5,640	5,700	0	1,900	1,670	
50-20-6150	PAYROLL PROCESSING FEES	1,088	0	0	0	0	0	-	4,400	
50-20-6270	SALES TAX ALLOCATION TO SEDC 3/8	248,733	0	0	0	0	0	-	162,484	
NUMBER	SALES TAX ALLOCATION TO CCPD 1/8								54,162	
50-20-6271	ELECTRICITY	3,488	5,500	5,014	6,000	4,094	4,181	4,429	5,000	
50-20-6272	TELEPHONE	12,747	14,200	16,197	15,000	11,672	15,944	14,604	16,200	
50-20-6273	XEROX MAINTENANCE AGREEMENT	3,878	4,200	4,242	4,000	4,331	3,504	4,026	4,560	
50-20-6275	ENGINEER	13,911	5,000	2,146	2,000	125	0	757	8,000	
50-20-6276	INTERNET/CABLE	1,862	2,100	2,029	2,400	2,212	1,911	2,051	2,520	
50-20-6277	COMPUTER IT / BACKUP	10,983	10,000	44,235	27,696	6,995	1,367	17,532	11,000	
50-20-6279	PLUMBING INSPECT	5,550	4,000	5,900	700	1,450	350	2,567	4,500	
50-20-6280	KEESE & ASSOC. / ARCHITECTS	1,750	900	0	700	875	950	608	1,000	DO NOT ANTICIPATE AS MUCH WORK IN FY23 (HOSPITAL, DOLLAR GEN)
50-20-6281	CONSULTANT FEES	16,554	0	0	0	0	0	-	8,000	NEW REQUEST - TOM MASTERS - AUDIT PREP. EXPD FY23 INCLUDE RECOVERY OF \$14K+ OVERPAYMENT
50-20-6311	OFFICE SUPPLIES	5,834	4,500	8,861	4,500	3,988	5,028	5,959	4,500	
50-20-6312	POSTAGE	1,175	1,350	1,511	1,200	1,043	1,393	1,316	1,200	
50-20-6360	BRAZORIA CTY -TAX COLL/ LEINS	1,596	1,700	1,492	2,500	1,645	1,764	1,634	1,600	
50-20-6605	REFUND/DAMAGE DEPOSIT - CCENTE	1,000	0	0	0	0	0	-	-	NOW PROPERLY CLASSIFIED AS PAYABLE
50-20-6700	EMPLOYEE APPRECIATION	2,784	2,750	2,264	1,500	679	0	981	500	

GENERAL FUND

ACCOUNT NO.	ACCOUNT NAME	YTD ACTUAL FY 23 AS OF 7/26	APPROVED FY 23 BUDGET	FY 22 ACTUAL	FY 22 APPROVED BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	AVERAGE LAST 3 YEARS	FY 24 PRELIM BUDGET	NOTES
50-20-6705	CITY APPAREL - CITY HALL	0	0	0	0	0	0	-	500	NEW REQUEST
50-20-6714	CITY HALL MAINTENANCE	7,275	5,000	2,927	3,000	3,236	5,830	3,998	6,000	
50-20-6716	CONNECT CTY	785	1,569	0	1,569	2,069	3,000	1,690	1,600	
50-20-6717	AMERICAN LEGAL PUBLISHING	2,702	2,000	3,626	1,000	3,136	914	2,558	3,000	BEEEN UNDER-BUDGETED PAST COUPLE OF YRS
50-20-6718	FIRE EXTINGUISHER AUDIT	0	1,300	0	2,000	1,063	1,449	838	-	ABLE TO DO IN-HOUSE NOW
50-20-6720	SOFTWARE ANNUAL FEE'S (SAGE)	2,653	0	2,526	2,400	2,458	2,355	2,446	-	
50-20-6725	DUES & MEMBERSHIP FEES	4,611	4,000	6,509	3,500	5,477	2,204	4,730	5,000	
50-20-6730	VEHICLE EXPENSE	63	1,500	234	1,500	827	6,817	2,626	500	
50-20-6740	ELECTION EXPENSE	4,518	6,000	3,667	6,000	3,495	1,215	2,793	4,500	
50-20-6750	PUBLIC NOTICE/PRINTING	2,427	2,500	2,891	2,500	0	2,576	1,822	2,500	
50-20-6770	INSURANCE-LIAB, PROP, WK COMP	107,969	67,000	63,019	56,000	52,828	57,067	57,638	111,368	INSURANCE INCREASED SUBSTANTIALLY IN ADDITION TO TWIA
50-20-6800	VEHICLE STIPEND	1,939	2,400	0	0	0	0	-	4,800	
50-20-6801	CELL PHONE STIPEND	637	360	0	0	0	0	-	720	
50-20-6810	MAYOR & COUNCIL	2,258	2,500	3,106	2,800	1,758	2,642	2,502	4,300	\$150/MO MAYOR, \$2K TRAINING, \$500 MEALS
50-20-6820	AUDITOR	15,000	15,000	20,350	15,000	14,000	12,500	15,617	13,500	
50-20-6830	ATTORNEY RETAINER	15,579	18,695	18,695	18,695	16,853	16,995	17,514	18,695	
50-20-6850	BRAZ CTY TAX APPRAISAL BOARD	8,128	6,900	9,551	7,132	6,919	6,778	7,750	8,800	PAYING \$2194.25/QTR
50-20-6860	COMMUNITY OUTREACH	774	0	0	0	0	0	-	-	
50-20-6890	MISCELLANEOUS	890	1,000	12,607	1,000	26,349	7,369	15,442	1,000	
50-20-6891	EQUIPMENT PURCHASES	522	2,500	488	2,500	0	0	163	3,000	
50-20-6892	HOLIDAY AND EVENT PLAN/DECOR	3,601	2,500	64	2,500	0	0	21	1,800	HOSTED BCCA AND WILL BE REIMBRSD \$1400
50-20-6895	DRUG TESTING	569	1,500	441	1,500	875	652	656	500	
50-20-6896	TRAINING	5,930	6,000	2,802	3,000	259	1,634	1,565	6,000	KW CGFO, KS MMC, BA CCCI, LK CE's & TRAVEL INCLUDES FUND VIEW, CIVIC PLUS, CLEARGOV, MAINTENANCE CARE, CTY - LOOKING AT FV AS REPLACEMENT TO MYGOV WHICH COSTS \$19K/YR. SPLIT BETWEEN GF & EF
50-20-6897	SOFTWARE	19,475	22,270	14,963	16,320	16,320	14,960	15,414	29,600	
50-20-6898	RECORDS RETENTION	2,101	900	169	1,000	948	840	652	2,200	
50-20-6899	COMPUTER UPDATE	0	250	141	250	92	388	207	-	
50-20-6900	TRANSFER TO RESERVE AND RESTRI	0	0	0	0	73,309	0	24,436	-	
50-20-7000	CAP OUTLAY / MISC REVENUE	0	0	537	0	0	14,867	5,135	-	
50-20-7002	CAPT. OUTLAY BUILDING PERMITS	0	0	0	0	0	21,880	7,293	-	
50-20-7003	CAPT OUTLAY/ TEXPOOL RESERVE	0	0	0	0	0	2,940	980	-	
50-11-6540	TRANSFER TO DEBT								141,507	
									928,502	
50-21-6000	<b>STREET DEPT</b>									
50-21-6113	STREETS - WAGES	46,026	32,930	54,713	12,167	30,260	19,662	34,879	55,930	3 EMPLOYEES PARTIALLY FUNDED 50/50
50-21-6125	STREETS - OVERTIME	125	1,647	865	0	1,224	2,755	1,615	3,227	
	STREETS - FICA								4,424	
	STREETS - GROUP HEALTH								17,161	
	STREETS - PROFESSIONAL LIABILITY								1,749	
	STREETS - RETIREMENT								8,849	
	STREETS - UNEMPLOYMENT								365	
	STREETS - LONGEVITY								205	
50-21-6271	STREETS - ELECTRICITY	41,137	47,500	54,683	45,000	50,877	48,064	51,208	38,000	EXPECTED TO BE LESS THAN YEARS PRIOR. NO LONGER SERVICING BENNET OUTLAR
50-21-6411	STREETS - LIMESTONE	4,574	6,000	10,786	4,000	8,669	6,021	8,492	6,000	
50-21-6412	STREETS - PRE MIX ASPHALT	10,585	15,500	13,235	15,500	9,812	16,770	13,272	15,500	
50-21-6413	STREETS - SIGNS & POSTS	(60)	2,500	1,019	4,500	0	3,254	1,424	5,000	SEVERAL MISSING STREET SIGNS. FY24 GOAL TO ORDER AND INSTALL MISSING SIGNAGE

ACCOUNT NO.	ACCOUNT NAME	YTD ACTUAL FY 23 AS OF 7/26	APPROVED FY 23 BUDGET	FY 22 ACTUAL	FY 22 APPROVED BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	AVERAGE LAST 3 YEARS	FY 24 PRELIM BUDGET	NOTES
50-21-6414	STREETS - STREET WORK	21,338	16,000	26,921	10,000	18,671	12,012	19,201	17,500	
50-21-6416	STREETS - SIDEWALK PROJECT	0	0	0	0	6	9,599	3,202	-	
50-21-6417	STREETS - FLAGS	674	700	230	700	266	1,050	515	300	REPLACEMENTS AS NEEDED
50-21-6418	STREETS - TREE TRIMMING	(56)	500	1,556	500	1,770	400	1,242	500	
50-21-6711	STREETS - GASOLINE, DIESEL	9,718	9,200	16,049	7,500	12,766	8,162	12,325	9,500	
50-21-6730	STREETS - VEHICLE EXPENSE	269	1,800	2,061	7,000	1,318	2,257	1,879	13,000	ENTERPRISE LEASE, 1 VEHICLE
50-21-6890	STREETS - MISCELLANEOUS	340	1,000	5,294	1,000	5,577	1,040	3,970	500	
									<b>197,708</b>	
<b>50-22-6000</b>	<b>DRAINAGE DEPT</b>									
50-22-6113	DRAINAGE - WAGES	19,275	20,131	37,485	30,059	13,728	4,006	18,406	21,362	1 EMPLOYEE FUNDED 50%. PERSONNEL COSTS BUDGETED ELSWHERE IN PRIOR YEARS.
50-22-6125	DRAINAGE - OVERTIME	87	2,013	861	0	1,806	1,334	1,334	1,232	
50-22-6141	DRAINAGE - FICA								1,783	
50-22-6142	DRAINAGE - HEALTH INS								5,720	
50-22-6143	DRAINAGE- WORKERS COMP INS								705	
50-22-6144	DRAINAGE - RETIREMENT								3,566	
50-22-6145	DRAINAGE - TWC INSP								122	
50-22-6146	DRAINAGE - LONGEVITY								180	
50-22-6420	DRAINAGE- CULVERTS	0	0	0	0	0	0	-	-	
50-22-6422	DRAINAGE - WEED SPRAY	0	0	0	0	0	0	-	500	
50-22-6730	DRAINAGE - VEHICLE EXPENSE	0	500	234	2,500	0	98	111	13,000	ENTERPRISE LEASE
50-22-6890	DRAINAGE - MISCELLANEOUS	0	0	150	0	68	0	73	-	
50-22-6891	DRAINAGE PROJECT	1,202	0	9,154	0	6,547	1,780	5,827	2,000	
									<b>50,169</b>	
<b>50-23-6000</b>	<b>GARBAGE DEPT</b>									
50-23-6280	GARBAGE - GB & HEAVY TRASH	325,688	375,000	436,829	372,000	369,286	385,831	397,315	384,000	*AVERAGE ABOUT \$32K/MONTH
50-23-6431	GARBAGE - GARBAGE BAGS	4,222	4,500	4,513	4,500	5,377	3,800	4,563	4,800	
									<b>388,800</b>	
<b>50-24-6000</b>	<b>POLICE DEPT</b>									
50-24-6119	POL CHIEF CELL PHONE STIPEND	471	0	0	0	0	0		720	
50-24-6121	POLICE - CHIEF SALARY	58,434	70,953	69,577	68,706	50,815	69,542	63,312	73,791	
	POLICE - SGT WAGES								55,058	
50-24-6123	POLICE - OFFICER WAGES	340,818	379,705	392,154	374,662	316,217	323,547	343,972	337,388	1 ADDITIONAL PATROL OFC \$50,035.44
50-24-6124	POLICE - SECRETARY WAGES	0	0	4,400	0	0	10,771	5,057	40,517	
50-24-6125	POLICE - OVERTIME	29,096	31,316	8,248	29,415	30,529	14,759	17,845	26,999	
50-24-6126	POLICE - INCENTIVE PAY								-	
50-24-6141	POLICE - FICA	33,252	37,332	37,687	36,553	31,414	32,024	33,709	46,485	1 ADDL OFC REQUESTED
50-24-6142	POLICE - GRP HEALTH INSURANCE	86,632	102,967	77,467	94,635	49,856	74,276	67,200	114,407	1 ADDL OFC REQUESTED WORKERS COMP AMOUNTS INCREASED 16% ON AVE IN TX
50-24-6143	POLICE - WORKERS COMPENSATION	11,566	19,538	17,918	19,359	19,615	25,491	21,008	15,304	
50-24-6144	POLICE - RETIREMENT	67,560	75,677	73,150	75,866	68,431	73,046	71,543	92,952	1 ADDL OFC REQUESTED, INCENTIVE PAY IMPACT IS \$1740
50-24-6145	POLICE - UNEMPLOYMENT	85	1,863	807	1,863	3,236	1,277	1,774	2,227	
50-24-6146	POLICE - LONGEVITY PAY	6,210	6,030	0	5,040	6,193	0	2,064	3,360	RETIREMENT OF TENURED EMPLOYEE IN FY23
50-24-6147	POLICE - PROFESSIONAL LIAB INS	2,744	4,594	5,194	4,594	3,560	4,439	4,398	2,227	
50-24-6271	POLICE - ELECTRICITY	3,843	4,200	4,711	4,200	3,848	4,419	4,326	4,800	
50-24-6272	POLICE - TELEPHONE	11,461	12,000	15,783	12,000	12,698	15,837	14,773	12,000	
50-24-6276	POLICE - INTERNET	2,252	2,400	3,768	2,400	3,561	2,162	3,163	3,000	
50-24-6277	POLICE - COMPUTER IT	8,331	8,000	18,650	35,982	3,844	300	7,598	8,300	

GENERAL FUND

ACCOUNT NO.	ACCOUNT NAME	YTD ACTUAL FY 23 AS OF 7/26	APPROVED FY 23 BUDGET	FY 22 ACTUAL	FY 22 APPROVED BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	AVERAGE LAST 3 YEARS	FY 24 PRELIM BUDGET	NOTES
50-24-6311	POLICE - OFFICE SUPPLIES	2,422	3,000	6,134	3,000	1,955	2,734	3,608	3,000	
50-24-6312	POLICE - POSTAGE	850	600	421	600	249	623	431	900	
50-24-6321	POLICE - FIRING RANGE SUPPLIES	142	2,000	796	1,500	519	1,039	785	2,000	
50-24-6322	POLICE - INVESTIGATIVE SUPPLY	501	1,700	439	1,700	498	1,387	775	1,500	
50-24-6325	POLICE - EVIDENCE ROOM SUPPLY	2,523	2,700	3,246	2,700	2,400	2,400	2,682	2,500	
50-24-6442	POLICE - TRAINING	4,160	3,700	2,563	3,700	3,907	3,828	3,433	2,500	
50-24-6444	POLICE - TIRES	3,343	0	636	5,000	985	472	698	2,500	
50-24-6445	POLICE - RADIO REPAIRS	3,060	1,800	3,192	1,800	0	2,100	1,764	3,600	
50-24-6450	POLICE - TICKET WRITERS	0	700	1,025	700	0	0	342	500	
50-24-6510	POLICE - PRINCIPAL AXON	0	0	15,000	0	0	0	5,000	9,800	
50-24-6620	POLICE - COMPUTERS	0	2,500	0	2,500	0	14,041	4,680	2,500	
50-24-6711	POLICE - GASOLINE, DIESEL	15,535	15,000	29,440	0	20,157	2,126	17,241	18,000	
50-24-6714	POLICE - OFFICE MAINTENANCE	9,208	10,000	10,302	5,000	1,350	1,318	4,324	8,000	
50-24-6725	POLICE - MEMBSHPS&PERIODICALS	8,239	6,000	9,390	6,000	5,361	3,764	6,172	6,000	
50-24-6730	POLICE - VEHICLE EXPENSE	10,558	5,000	21,066	0	8,835	23,136	17,679	10,000	
50-24-6760	POLICE - UNIFORM EXPENSE	4,064	3,800	5,211	3,800	4,078	3,157	4,149	3,500	
50-24-6777	POLICE - COPIER MACHINE LEASE	1,342	1,800	1,391	1,800	1,632	0	1,008	1,800	
50-24-6792	POLICE - K-9 EXPENSE	0	0	0	0	0	0	-	5,000	
50-24-6860	CODE ENFORCEMENT COMPLIANCE	750	0	0	0	0	0	-	1,000	
50-24-6865	POLICE - PUBLIC SERV PROGRAMS	228	800	0	800	354	1,425	593	2,000	
50-24-6890	POLICE - MISCELLANEOUS	716	2,000	5,800	2,000	20,868	3,773	10,147	1,500	
			<b>819,677</b>						<b>927,635</b>	
50-29-6000	<b>HUMANE DEPT</b>									<b>*MOVED UNDER PD FROM PUBLIC WORKS</b>
50-29-6113	HUMANE - ACO WAGE	12,758	18,847	18,903	19,324	17,201	36,936	24,347	39,197	
50-24-6141	HUMANE - FICA								3,159	
50-24-6142	HUMANE - GRP HEALTH INSURANCE								11,441	
50-24-6143	HUMANE - WORKERS COMPENSATION								1,780	
50-24-6144	HUMANE- RETIREMENT								6,352	
50-24-6145	HUMANE - UNEMPLOYMENT								243	
50-29-6146	HUMANE - LONGEVITY								960	
50-29-6125	HUMANE - OVERTIME	872	1,885	748	1,932	592	846	729	779	
50-29-6318	HUMANE - FOOD & MISC EQUIP	667	500	1,111	500	514	356	661	1,000	
50-29-6481	HUMANE - POUND MAINTENANCE	561	400	105	500	415	286	269	800	
50-29-6890	HUMANE - MISCELLANEOUS	55	100	0	250	54	44	33	300	
									<b>66,011</b>	
50-25-6000	<b>FIRE DEPT</b>									<b>CHIEF BARTON'S COMMENTS</b>
50-25-6143	FIRE - WORKERS COMPENSATION	896	1,000	1,449	1,000	1,529	1,843	1,607	1,000	
50-25-6148	FIRE - STATE CONVENTION	0	2,000	1,977	2,000	735	0	904	2,000	
50-25-6151	FIRE - TRAINING SCHOOLS	6,092	14,000	7,057	7,000	4,830	3,074	4,987	12,000	
50-25-6152	FIRE - PENSION	6,510	9,000	7,440	9,000	10,272	5,040	7,584	11,000	
50-25-6271	FIRE - ELECTRICITY	3,650	3,600	4,699	3,600	3,467	3,865	4,010	3,600	
50-25-6272	FIRE - TELEPHONE	1,945	2,400	3,290	2,400	2,869	2,362	2,840	2,400	
50-25-6273	FIRE - INTERNET	1,581	2,000	0	0	0	0	-	2,000	
50-25-6311	FIRE - OFFICE SUPPLIES	957	1,000	759	1,000	1,613	1,002	1,125	2,000	
50-25-6340	FIRE - BUILDING MAINTENANCE	2,750	6,700	3,084	3,000	3,590	2,414	3,029	5,700	
50-25-6445	FIRE - RADIO/PAGER/REPR/REPLMT	2,000	2,000	6,611	5,600	1,095	3,925	3,877	2,000	
50-25-6452	FIRE - MEMBER/PUBLIC EDUCATION	0	350	318	350	346	250	305	350	
50-25-6453	FIRE - BUNKER GEAR/REPR REPLMT	1,275	5,000	7,000	7,000	4,232	3,748	4,993	7,000	MAJOR PRICE INCREASE
50-25-6510	FIRE - PRINCIPAL 1ST NAT BANK	5,396	6,539	6,375	6,539	6,610	6,487	6,491	6,540	

GENERAL FUND

ACCOUNT NO.	ACCOUNT NAME	YTD ACTUAL FY 23 AS OF 7/26	APPROVED FY 23 BUDGET	FY 22 ACTUAL	FY 22 APPROVED BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	AVERAGE LAST 3 YEARS	FY 24 PRELIM BUDGET	NOTES
50-25-6511	FIRE - INTEREST 1ST NAT BANK	149	65	365	813	742	865	657	813	
50-25-6611	FIRE - CAPT OUTLAY/ DONATIONS	0	813	8,009	0	0	11,106	6,372	-	
50-25-6620	FIRE - TRAINING FIELD	0	0	4,000	4,000	3,935	0	2,645	-	
50-25-6630	FIRE - BUILDING UPGRADE	0	0	0	0	0	0	-	-	
50-25-6635	FIRE - ISO EQUIPMENT	0	0	0	0	-4,117	0	(1,372)	2,000	NEED MORE SCBA BOTTLES
50-25-6640	FIRE - STATION 2	0	0	3,270	3,700	0	5,396	2,888	-	
50-25-6641	FIRE - COMPUTERS	0	0	0	0	0	260	87	-	
50-25-6711	FIRE - GASOLINE, OIL, ETC.	4,884	7,500	4,668	4,500	5,756	4,581	5,002	7,500	
50-25-6714	FIRE - OFFICE MAINTENANCE	408	500	1,549	500	1,746	1,982	1,759	500	
50-25-6715	FIRE - FIRE FIELD MAINTENANCE	0	0	0	0	0	0	-	-	
50-25-6725	FIRE - DUES, MEMBRSH, PERIODI	1,134	2,500	2,477	2,500	2,016	0	1,497	2,500	
50-25-6730	FIRE - VEHICLE EXPENSE	4,436	5,000	3,542	3,600	3,907	1,152	2,867	2,500	ONLY 1 VEHICLE
50-25-6890	FIRE - MISCELLANEOUS	247	500	490	500	3,394	683	1,522	500	
50-25-6892	FIRE - FIRE EQUIPMENT	872	2,000	3,166	2,000	1,964	2,150	2,427	2,000	
50-25-6893	FIRE - INSTALLATION BANQUET	3,002	3,000	2,777	3,000	2,913	0	1,897	3,000	
50-25-6894	FIRE - EQUIPMENT	0	0	0	0	0	1,898	633	-	
50-25-6895	FIRE - T-MOBILE	1,596	2,200	2,698	2,000	2,240	4,192	3,043	2,200	
50-25-6896	FIRE - CAPT OUTLAY / LADDER TR	0	0	0	0	0	0	-	-	
									<b>81,103</b>	
50-26-6000	<b>MUNICIPAL COURT</b>									
50-26-6131	COURT - JUDGE'S SALARY	6,975	9,300	9,300	9,300	9,582	9,108	9,330	9,300	
50-26-6132	COURT- COURT CLERK SALARY	28,389	35,473	41,331	37,574	31,803	16,983	30,039	40,019	
50-26-6141	COURT- FICA	2,192	2,723	3,259	2,948	2,561	1,299	2,373	3,055	
50-26-6142	COURT- GRP HEALTH INSURANCE	7,694	11,441	10,568	10,515	5,714	5,509	7,264	11,441	
50-26-6143	COURT - WORKERS COMP	36	146	0	158	0	0	-	110	
50-26-6144	COURT- RETIREMENT	2,020	6,224	0	6,118	0	0	-	6,112	
50-26-6145	COURT- UNEMPLOYEMENT	0	207	0	207	252	72	108	243	
50-26-6146	COURT- LONGEVITY PAY	120	120	0	960	912	0	304	90	
50-26-6311	COURT - OFFICE SUPPLIES	31	250	0	250	220	90	103	100	
50-26-6312	COURT - POSTAGE	182	100	52	100	305	0	119	150	
50-26-6461	COURT - SEMINAR/JUDGE	0	250	200	250	150	520	290	250	
50-26-6462	COURT - SEMINAR/CLERK	350	250	0	250	50	150	67	350	
50-26-6463	COURT - JUROR FEES	0	200	0	200	36	60	32	200	
50-26-6464	COURT - ATTORNEY RETAINER	4,125	4,950	4,950	4,950	4,478	4,326	4,585	4,950	
50-26-6465	COURT - STATE TAX	25,787	0	30,193	23,000	31,720	26,302	29,405	25,000	
50-26-6466	COURT - JAIL EXPENSE	0	1,000	0	1,000	674	962	545	500	
50-26-6467	COURT - LEVEL II CLERK CERTIFI	0	0	0	0	0	0	-	-	
50-26-6620	COURT - COMP UPDATE/SOFTWARE	3,920	0	2,712	0	0	3,475	2,062	2,500	
50-26-6725	COURT - MEMBRSH & PERIODICALS	0	225	0	225	150	150	100	200	
50-26-6730	COURT - VEHICLE EXPENSE	385	500	0	500	0	0	-	500	
50-26-6870	COURT TECHNOLOGY	230	0	146	0	0	0	49	-	
50-26-6880	COURT SECURITY	0	0	2,794	0	0	0	931	-	
50-26-6890	COURT - MISCELLANEOUS	0	0	368	0	3,106	1,010	1,495	-	
									<b>105,070</b>	
50-27-6000	<b>LIBRARY</b>									LIBRARY & CC SPLIT INTO DIFFERENT DEPTS
50-27-6271	ELECTRICITY	5,275	8,400	8,311	8,400	5,813	7,183	7,102	5,000	
50-27-6272	TELEPHONE	2,741	4,500	6,258	4,500	4,383	4,362	5,001	4,000	
50-27-6275	JANITORIAL SERVICE	7,015	5,100	3,685	5,100	2,805	3,843	3,444	4,000	
50-27-6340	JANITORIAL SUPPLIES	310	500	1,086	500	310	345	580	300	



GENERAL FUND

ACCOUNT NO.	ACCOUNT NAME	YTD ACTUAL FY 23 AS OF 7/26	APPROVED FY 23 BUDGET	FY 22 ACTUAL	FY 22 APPROVED BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	AVERAGE LAST 3 YEARS	FY 24 PRELIM BUDGET	NOTES
50-27-6473	MCNAUGHTON BOOK PLAN	2,500	4,258	0	4,258	8,430	4,258	4,229	-	
50-27-6840	BUILDING MAINTENANCE/REPAIRS	744	1,200	1,786	1,200	626	208	873	2,000	
50-27-6841	LIBRARY REPAIRS	257	500	1,340	500	22	865	742	-	
50-27-6890	MISCELLANEOUS	223	750	757	750	1,011	569	779	300	
									<u>15,600</u>	
50-33-6000	<b>COMMUNITY C E N T E R</b>									
50-33-6271	ELECTRICITY	5,275	8,400	8,311	8,400	5,813	7,183	7,102	4,500	
50-33-6272	TELEPHONE	2,741	4,500	6,258	4,500	4,383	4,362	5,001	3,500	
50-33-6275	JANITORIAL SERVICE	7,015	5,100	3,685	5,100	2,805	3,843	3,444	4,000	
50-33-6340	JANITORIAL SUPPLIES	310	500	1,086	500	310	345	580	300	
50-33-6840	COMMUNITY CENTER REPAIRS	744	1,200	1,786	1,200	626	208	873	3,000	
50-33-6850	CAPT OUTLAY	0	0	0	0	0	0	-	-	
50-33-6890	MISCELLANEOUS	223	750	757	750	1,011	569	779	500	
								<u>17,781</u>	<u>15,800</u>	
										*WAGE WAS ONLY PEOPLE COST BUDGETED HERE IN YEARS PRIOR.
50-28-6113	<b>PARKS</b> WAGES	61,648.42	61,118	62,528	74,074	77,512	75,079	71,706	52,782	1.5 EMPLOYEES FUNDED
50-28-6125	OVERTIME	3,135.57	6,112	5,803	4,401	3,963	2,108	3,958	1,714	
50-28-6141	PARKS - FICA								4,037	
50-28-6142	PARKS - GRP HEALTH INSURANCE								17,161	
50-28-6143	PARKS - WORKERS COMP								1,955	
50-28-6144	PARKS - RETIREMENT								8,075	
50-28-6145	PARKS- UNEMPLOYEMENT								365	
	PARKS - LONGEVITY PAY								150	
50-28-6311	PARKS - SUPPLIES	6,747.76	2,200	8,102	2,500	2,129	1,863	4,031	3,000	
50-28-6271	ELECTRICITY	9,005.61	8,500	17,354	5,000	9,022	6,906	11,094	9,500	
50-28-6423	LAW MOVER REPAIRS	60.05							-	
50-28-6715	EQUIPMENT PURCHASE	0	25,000	1,819	2,000	6,519	4,704	4,347	2,000	
50-28-6717	PARK MAINTENANCE	1,076.51	4,200	2,048	1,000	2,502	3,139	2,563	2,500	
50-28-6730	PARKS - VEHICLE EXPENSE	147.67	3,500	1,220	3,000	0	1,830	1,017	6,000	ENTERPRISE LEASE
NUMBER	PARKS - SPECIAL EVENTS	0	0	0	0	0	0	-	300	PORTA CAN SERVICE & OTHER SUPPORT ACTIVITIES
50-28-6890	PARKS - MISCELLANEOUS	1,105.04	900	1,233	900	2,817	1,597	1,882	500	
								<u>100,599</u>	<u>110,038</u>	
50-30-6000	<b>EMERGENCY MANGMT</b>									
50-30-6116	EMERG MNGMT - COORDINATOR	1,200	2,400	2,400	2,400	2,400	2,560	2,453	2,400	
50-30-6141	EMERG MNGMT - FICA	0	0	0	0	0	0	-	-	
50-30-6145	EMERG MNGMT - UNEMPLOYMENT	0	0	0	0	0	0	-	-	
50-30-6148	EMERG MNGMT - CONVENTION	0	1,000	0	0	0	0	-	-	
50-30-6271	EMERG MNGMT - ELECTRICITY	2,552	3,200	4,287	2,600	3,451	3,626	3,788	1,000	
50-30-6272	EMERG MNGMT - TELEPHONE	824	4,000	5,606	3,200	3,762	3,763	4,377	2,000	
50-30-6273	EMERG MNGMT - INTERNET	1,560	1,800	1,888	1,500	1,951	1,767	1,869	2,000	
50-30-6311	EMERG MNGMT - OFFICE SUPPLIES	112	100	326	250	86	22	144	300	
50-30-6312	EMERG MNGMT - POSTAGE	0	100	0	100	0	0	-	-	
50-30-6313	EMERG MNGMT - HURRICANE BROUCH	0	1,100	1,005	800	0	852	619	-	
50-30-6492	EMERG MNGMT - CONFERENCE	0	0	0	0	0	0	-	-	
50-30-6641	EMERG MNGMT - EOC GENERATOR	0	0	0	0	0	0	-	-	THIS MAY BE PAID OUT OF FY23 FUNDS, DEPENDING ON WHEN TDEM FUNDS.
50-30-6714	EMERG MNGMT - BUILD MAINT	720	6,000	1,683	5,000	1,170	5,816	2,890	1,500	

GENERAL FUND

ACCOUNT NO.	ACCOUNT NAME	YTD ACTUAL FY 23 AS OF 7/26	APPROVED FY 23 BUDGET	FY 22 ACTUAL	FY 22 APPROVED BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	AVERAGE LAST 3 YEARS	FY 24 PRELIM BUDGET	NOTES
									<b>9,200</b>	
50-31-6000	<b>FIRE MARSHAL</b>									
50-31-6116	FIRE MARSHAL	4,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
50-31-6143	WORKERS COMPENSATION	0	30	0	30	0	0	-	130	
50-31-6146	FIRE MARSHAL EXPENSE	0	500	0	1,000	1,395	133	509	500	
50-31-6148	STATE CONVENTION	0	2,000	0	2,000	0	0	-	-	
50-31-6452	INSPECTIONS, PREVENTION	0	750	709	750	2,303	0	1,004	500	
50-31-6453	FIRE INVESTIGATIONS	0	550	0	550	0	0	-	-	
50-31-6620	COMPUTER PURCHASE (EOC)	0	1,000	0	1,000	0	0	-	-	
50-31-6730	VEHICLE EXPENSE	0	1,000	0	1,000	0	0	-	500	
									<b>7,630</b>	
	<b>SENIORS BUILDING</b>									
50-32-6271	SRS BUILDING - ELECTRICITY	2,490.41	3,100	3,894	3,100	2,897	2,961	3,251	3,000	
50-32-6272	SRS BUILDING - TELEPHONE	859.21	975	1,205	875	1,051	894	1,050	900	
50-32-6273	SRS BUILDING - JANITORIAL SERV	3,480.00	3,000	4,120	5,200	4,880	1,710	3,570	3,500	
50-32-6340	SRS BUILDING - JANITORIAL SUPP	207.33	250	228	250	368	27	208	250	
50-32-6714	SRS BUILDING - MAINTENANCE	1,313.04	5,000	543	500	637	24	402	2,448	
50-32-6890	SRS BUILDING - MISCELLANEOUS	0.00	100	0	250	10	30	13	100	
			<b>12,425</b>						<b>10,198</b>	
	<b>TRANSFERS OUT</b>									
	TOTAL EXPENSES	<b>2,346,596</b>	<b>3,101,955</b>	<b>3,027,489</b>	<b>2,204,331</b>	<b>2,072,235</b>	<b>2,060,952</b>		<b>2,913,465</b>	

TRANSFER TO CIP 55,331