

August 23, 2024

To: Mayor Reynolds, Mayor Pro-tem Chuck Evans, Councilors, Staff and Citizens

From: Lee Elliott, City Administrator/EDC Director 

Re: Proposed Budget Fiscal Year 2025 Transmittal Letter (revised)

Please accept this transmittal message and attached proposed Fiscal Year 2025 (FY 25) Budget per state statute. FY 2025 runs from October 1, 2024 until September 30, 2025.

The last three years, our organization has built a more solid base to provide a higher level of improved qualitative daily services for our citizens and businesses. We have replaced all water utility meters, performed \$2 million in drainage improvements, have completed approximately half of our \$6 million street overlay bond, we went through the Standard and Poor's rating process to save our citizens and business \$450k in debt service with our street bond, improved our benefit package and pay for our human resources, repaired Jim's Bayou waste water treatment plant (\$500k), are halfway completed with our USDA water line project (\$5 million), are currently in progress with our CDBG street project (\$350k), have replaced significant portions of our public works equipment, have improved our parks, have generated our first rolling stock replacement plan for our police cruisers, have completely rebuilt our police force from primarily a Highway-59 enforcement department to a community policing department, we have a top notch library, we have developed and used our successful succession planning, EDC has incentivized several businesses, we have provided a gateway Welcome to Linden sign at the LK junior high, we have implemented our TDA Downtown grant of \$400k, added several different banners for the downtown, increased the amount of festivals downtown, worked closely with TCEQ to address all items required by enforcement, applied for a low interest loan/grant/possible forgivable loan for sanitary sewer through the Texas Water Development Board, provided bill pay for our utility customers, applied for National Historic Designation for our Downtown Commercial District, performed a utility rate study, begun to improve street signage throughout the community, painted our fire hydrants, created the Cass County Economic Development Consortium which we received the 2023 TML Management Innovation Award, improved our City and EDC websites, renovating two homes through the HOME Program grant, we have become more proactive and less reactive and we have developed a performance based budgeting process to maximize our limited resources while implementing our vision statement.

With the above base generated, the affects of a large amount of borrowing of funds have limited discretionary spending for FY 25. While FY 25 will be tight and have significantly fewer capital outlays, the established base will enable higher quality of services. In FY 26, there should be some relief as some debt service rolls off and less incurred debt will enable natural increases in revenue to catch up to inflation, we have experienced the last two (2) fiscal years.

To relieve some pressure off of the General Fund (debt service for trucks/equipment...), our auditor has recommended moving the Utility Fund debt from the 2015 Utility Certificate of Obligation be transferred from the water/sewer monthly revenue to property tax Interest/Sinking. Previously, there was a General Fund (25%) to Utility Fund (75%) split to pay the trucks/equipment debt. With the USDA and Phase 3 Street Bond project occurring in or through FY 25, and due to the lessons, we learned in FY 24 from these two projects depleting our fund balance for emergencies, this is the only method to buy some “insurance” to possibly keep from depleting our unrestricted fund balance. The General Funds (25%) of the debt service for the equipment/trucks will roll into the Utility Fund (100%) in FY 25.

The following is a summary of major actions proposed for FY 25 (Where **highlighted**, changes from the first proposed budget in Transmittal Letter and Proposed Budget in this current proposed budget):

- Repair Well #3 (\$31,000).
- Election for Mayor and two (2) Council seats in May (\$10,000)
- Adjust water and sewer rates 2.97%. This will continue a best practice we have been performing and was a recommendation in our adopted utility rate study.
- Complete the USDA water project.
- Perform phase three of the street bond.
- Improve Downtown partnering with the Linden EDC.
- Perform proactive code compliance via a team-effort throughout existing staff and EDC (where possible).
- Complete the National Historic Designation process for our Downtown.
- Improve our unrestricted fund balance.
- Continue pursuing a Texas Water Development Board low interest/possible loan forgiveness loan/grant.
- To stay competitive with personnel, we are proposing a 2% cost of living adjustment.
- Keep becoming more proactive.
- Continue to provide a higher level of basic services for our community.

By performing Downtown improvements and improved proactive code compliance, this will begin the next phase of improving our community!

The following is a summary of the two major funds, the General and Utility:

General Fund (\$)

Revenues: 1,723,440

Expenditures: 1,696,109

Total +27,331 (\$15,000 of this total is Hotel Occupancy Tax which is restricted)

Sub-fund break-down:

General/Admin: 616,937

Police: 611,355

Fire: 26,252

Street: 148,475

Park: 28,490

Main Street: 34,609

Library: 27,812

LEDC: 129,966

Judge (Court): 44,213

Community Development: 28,000

Utility Fund/Trash (\$)

Revenues: 1,224,429

Expenditures: 1,201,851

Total: +22,578

Unfortunately, the following is not provided for in the proposed FY 25 budget as requested by staff:

A new roof for the library (Which could be occurring with an insurance request).

A police cruiser.

Sewer jeter.

Generator for PD/Emergency Operations.

Staff looks forward to discussing the merits of the proposed budget with the mayor, councilors and citizens as we move towards adoption of our number one policy decision every year, the budget approval!

BUDGET WORKSHEET

AS OF: JULY 31ST, 2024

01 -GENERAL FUND

REVENUES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED BALANCE	PROPOSED BUDGET	BUDGET WORKSPACE
4001	PROPERTY TAX REVENUES	940,000.00	917,938.39	0.00	940,000.00	1540,000
4002	POLICE DEPT TAX REVENUES	0.00	0.00	0.00	0.00	
4003	FIRE DEPT TAX REVENUES	0.00	0.00	0.00	0.00	
4004	STREET DEPT TAX REVENUES	0.00	0.00	0.00	0.00	
4005	STREET-FRANCHISE TAX REVEN	65,000.00	57,084.89	0.00	65,000.00	70,000
4006	LEDC SALARY REIMBURSEMENT	132,881.00	100,001.09	0.00	132,881.00	140,000
4007	MUSIC CITY INS REIMBURSEME	0.00	0.00	0.00	0.00	
4008	W/S SALARY REIMBURSEMENT	0.00	0.00	0.00	0.00	
4009	W/S STREET RECOVERY	30,000.00	0.00	0.00	30,000.00	
4010	PENALTY/INTEREST PROPERTY	0.00	0.00	0.00	0.00	
4011	TXDOT GRANT CLICK IT/TICKE	0.00	4,430.75	0.00	0.00	4200
4020	MIXED DRINK FEE	500.00	434.56	0.00	500.00	
4025	ALCOHOL PERMITS	200.00	0.00	0.00	200.00	
4030	HOTEL/MOTEL TAX REVENUE	15,000.00	10,897.42	0.00	15,000.00	15,000
4040	SALES TAX REVENUE	561,000.00	484,007.53	0.00	561,000.00	600,000
4050	FINES	305,000.00	272,722.72	0.00	305,000.00	330,000
4051	MUN COURT BUILD SECURITY F	0.00	179.28	0.00	0.00	200
4052	MUNICIPAL COURT TECHNOLOGY	0.00	3,823.82	0.00	0.00	4000
4053	MUNICIPAL COURT TIME PAYME	1,781.00	1,281.48	0.00	1,781.00	1500
4054	MUN COURT L TRUANCY/DIVERS	4,900.00	4,480.96	0.00	4,900.00	5000
4055	MUNICIPAL COURT JURY	100.00	89.64	0.00	100.00	100
4061	RV PARK	0.00	0.00	0.00	0.00	
4062	MAIN STREET	3,000.00	0.00	0.00	3,000.00	
4064	LIBRARY INSURANCE REIMB.	9,000.00	0.00	0.00	9,000.00	
4065	LIBRARY FEES/DONATIONS	9,000.00	0.00	0.00	9,000.00	
4070	ACCIDENT REPORTS	100.00	102.01	0.00	100.00	120
4075	FIRE REPORTS	1,200.00	60.00	0.00	1,200.00	70
4085	LIGHTING FUND DONATIONS	0.00	0.00	0.00	0.00	
4090	FACILITY RENTALS	2,600.00	745.00	0.00	2,600.00	200
4110	INTEREST ON CHECKING	120.00	45.84	0.00	120.00	50
4112	INT ON ACCT RESERVE FUNDS	0.00	0.00	0.00	0.00	
4118	INTEREST ON ACCT CAPITOL	2,000.00	1,763.73	0.00	2,000.00	2000
4150	CARRY OVER FROM 2019	0.00	0.00	0.00	0.00	
4200	REFUNDS ON INSURANCE	0.00	0.00	0.00	0.00	
4385	LOAN PROCEEDS-POLICE	0.00	0.00	0.00	0.00	
4390	LOAN PROCEEDS-STREET	0.00	0.00	0.00	0.00	
4395	SALE OF ASSETS	0.00	0.00	0.00	0.00	
4397	INSURANCE PROCEEDS	0.00	0.00	0.00	0.00	
4398	INTERGOVERNMENTAL REVENUE	0.00	0.00	0.00	0.00	
4399	MISCELLANEOUS REVENUE	9,000.00	10,582.82	0.00	9,000.00	11,000
4400	STATE GRANT REVENUE	0.00	0.00	0.00	0.00	
4430	FAST GRANT REVENUE	0.00	0.00	0.00	0.00	
4440	GLO GRANT REVENUE	0.00	0.00	0.00	0.00	
4450	OTHER GRANT REVENUE	0.00	0.00	0.00	0.00	
4452	EDC STRUCTURE DEMOLITION	25,000.00	0.00	0.00	25,000.00	
4453	EDC PARKS PLAN	10,000.00	0.00	0.00	10,000.00	
4454	EDC PICKLE BALL MATCH	25,000.00	0.00	0.00	25,000.00	
***	TOTAL REVENUES ***	2,152,382.00	1,870,671.93	0.00	2,152,382.00	1,723,440

BUDGET WORKSHEET

AS OF: JULY 31ST, 2024

01 -GENERAL FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED BALANCE	PROPOSED BUDGET	BUDGET WORKSPACE
01-GENERAL AND ADMINISTRA						
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501-100	SALARIES	73,000.00	61,918.62	0.00	73,000.00	76,531
501-105	FICA EXPENSE	4,611.00	3,839.05	0.00	4,611.00	4,700
501-106	MCARE EXPENSE	1,100.00	898.03	0.00	1,100.00	1,100
501-107	RETIREMENT EXPENSE	1,050.00	822.30	0.00	1,050.00	1,000
501-108	EMPLOYEE INSURANCE	16,161.00	11,780.97	0.00	16,161.00	14,300
501-110	EMPLOYEE EXPENSE	0.00	1,091.63	0.00	0.00	
501-111	TEXAS WORKFORCE COMM EXPEN	0.00	446.46	0.00	0.00	540
501-112	WORKER'S COMP EXPENSE	18,000.00	18,846.00	0.00	18,000.00	22,700
501-238	OFFICE SUPPLIES & POSTAGE	4,000.00	3,134.21	0.00	4,000.00	3,000
501-250	COMPUTER AND SOFTWARE	1,300.00	0.00	0.00	1,300.00	
501-310	ADVERTISING	500.00	407.00	0.00	500.00	480
501-315	GAS AND OIL	0.00	0.00	0.00	0.00	
501-328	DUES & SUBSCRIPTIONS	2,300.00	3,021.66	0.00	2,300.00	2,500
501-330	INSURANCE	31,883.00	36,061.78	0.00	31,883.00	43,273
501-335	CHRISTMAS BONUS	500.00	0.00	0.00	500.00	
501-336	MISCELLANEOUS	3,000.00	4,528.71	0.00	3,000.00	3,500
501-337	ELECTIONS	0.00	0.00	0.00	0.00	10,000
501-354	TRAVEL & MEETINGS	1,500.00	230.00	0.00	1,500.00	2,000
501-452	TELEPHONE	4,726.00	4,210.23	0.00	4,726.00	5,100
501-455	CELLULAR PHONE	481.00	402.10	0.00	481.00	500
501-456	UTILITIES	2,900.00	2,597.94	0.00	2,900.00	3,200
501-544	REPAIRS & MAINT-BUILDINGS	1,500.00	235.78	0.00	1,500.00	500
501-545	LIGHTING MAINTENANCE	300.00	10,820.00	0.00	300.00	500
501-600	CONTRACTED SERVICES	10,000.00	43,447.59	0.00	10,000.00	10,000
501-601	EMS FEE	30,000.00	17,426.40	0.00	30,000.00	30,000
501-602	CODE RED	1,265.00	3,992.16	0.00	1,265.00	3,993
501-610	LEGAL FEES	8,000.00	7,412.94	0.00	8,000.00	8,000
501-611	AUDIT FEES	24,450.00	28,750.00	0.00	24,450.00	29,000
501-615	MAYOR & ALDERMEN FEE	450.00	350.00	0.00	450.00	420
501-616	MAYOR & ALDERMEN EXPENSES	4,200.00	3,150.00	0.00	4,200.00	3,800
501-620	FEES TO STATE	10,000.00	37,663.90	0.00	10,000.00	20,000
501-650	LEDC SALES TAX ALLOCATION	280,500.00	246,536.68	0.00	280,500.00	300,000
501-651	HOTEL/MOTEL TAX	0.00	41,356.80	0.00	0.00	
501-700	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	
501-710	CAPITAL OUTLAY-LIBRARY	0.00	0.00	0.00	0.00	
501-720	SR. CITIZENS CENTER	7,100.00	6,722.15	0.00	7,100.00	8,000
501-721	MILSTEP BLDG	7,500.00	7,500.00	0.00	7,500.00	7,500
501-722	CODIFICATION	0.00	0.00	0.00	0.00	
501-750	HOUSING GRANT EXPENSES	0.00	0.00	0.00	0.00	
501-990	TRANSFERS IN/OUT	484,500.00	41,838.85	0.00	484,500.00	
***	DEPARTMENT TOTAL ***	1,036,777.00	651,439.94	0.00	1,036,777.00	606,937
						616,937

02-POLICE DEPARTMENT

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BUDGET WORKSHEET

AS OF: JULY 31ST, 2024

01 -GENERAL FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED BALANCE	PROPOSED BUDGET	BUDGET WORKSPACE
502-100	SALARIES	310,000.00	306,062.90	0.00	310,000.00	378,294
502-105	FICA EXPENSE	17,776.00	18,983.25	0.00	17,776.00	21,000
502-106	MCARE EXPENSE	3,500.00	4,439.58	0.00	3,500.00	5,400
502-107	RETIREMENT EXPENSE	4,100.00	3,944.47	0.00	4,100.00	4,733
502-108	EMPLOYEE INSURANCE	52,260.00	72,732.22	0.00	52,260.00	87,300
502-115	EMPLOYEE UNIFORMS	2,800.00	2,072.95	0.00	2,800.00	2,500
502-116	CERTIFICATION PAY	9,600.00	115.38	0.00	9,600.00	0
502-200	SUPPLIES	7,600.00	4,262.84	0.00	7,600.00	5,200
502-238	OFFICE SUPPLIES & POSTAGE	2,600.00	3,672.80	0.00	2,600.00	3,000
502-310	ADVERTISING	400.00	200.00	0.00	400.00	300
502-315	GAS & OIL	30,000.00	18,977.10	0.00	30,000.00	25,000
502-335	CHRISTMAS BONUS	1,300.00	0.00	0.00	1,300.00	
502-336	MISCELLANEOUS	0.00	2,481.53	0.00	0.00	2,700
502-354	TRAVEL & MEETINGS	7,200.00	1,012.40	0.00	7,200.00	5,000
502-355	CANINE	0.00	0.00	0.00	0.00	
502-452	TELEPHONE	4,000.00	3,388.89	0.00	4,000.00	4,100
502-455	CELLULAR PHONE	4,000.00	3,894.26	0.00	4,000.00	4,500
502-456	UTILITIES	3,200.00	3,250.97	0.00	3,200.00	
502-540	REPAIRS & MAINT-AUTO/TRUC	6,000.00	5,450.81	0.00	6,000.00	6,000
502-542	REPAIRS & MAINT-EQUIPMENT	1,000.00	1,334.06	0.00	1,000.00	1,200
502-544	REPAIRS & MAINT-BUILDINGS	0.00	25.99	0.00	0.00	200
502-600	CONTRACTED SERVICES	7,500.00	9,715.13	0.00	7,500.00	8,000
502-625	DISPATCH SERVICE	2,000.00	0.00	0.00	2,000.00	2,000
502-630	PRISONERS BOARD BILL	0.00	0.00	0.00	0.00	
502-654	DEBT SERVICE	44,928.00	62,719.79	0.00	44,928.00	44,928
502-700	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	
502-800	ARRA-DRUG/CRIME PREV GRANT	0.00	0.00	0.00	0.00	
502-801	VEHICLE GRANT COST SHARE	0.00	0.00	0.00	0.00	
502-802	HOPE INITIATIVE	0.00	0.00	0.00	0.00	
502-990	TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	
***	DEPARTMENT TOTAL ***	521,764.00	528,737.32	0.00	521,764.00	611,355

03-FIRE DEPARTMENT

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503-110	FIRE MARSHALL EXPENSE	1,800.00	1,500.00	0.00	1,800.00	1,800
503-200	SUPPLIES	1,500.00	2,289.78	0.00	1,500.00	2,000
503-310	ADVERTISING	500.00	0.00	0.00	500.00	300
503-315	GAS & OIL	5,000.00	3,678.40	0.00	5,000.00	5,000
503-354	TRAVEL & MEETINGS	500.00	36.33	0.00	500.00	400
503-452	TELEPHONE	0.00	769.74	0.00	0.00	1,000
503-455	CELLULAR PHONE	600.00	1,210.33	0.00	600.00	1,452
503-456	UTILITIES	4,500.00	3,703.57	0.00	4,500.00	4,500
503-540	REPAIRS & MAINT-AUTO/TRUC	8,000.00	6,778.59	0.00	8,000.00	8,200
503-542	REPAIRS & MAINT-EQUIPMENT	500.00	0.00	0.00	500.00	500
503-544	REPAIRS & MAINT-BUILDINGS	1,000.00	154.97	0.00	1,000.00	500
503-600	CONTRACTED SERVICES	1,000.00	486.00	0.00	1,000.00	600
503-700	CAPITAL OUTLAY	3,700.00	0.00	0.00	3,700.00	
503-800	GRANTS (SIRENS)	0.00	0.00	0.00	0.00	

BUDGET WORKSHEET

AS OF: JULY 31ST, 2024

01 -GENERAL FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED BALANCE	PROPOSED BUDGET	BUDGET WORKSPACE
503-900	FAST GRANT EXPENSE	0.00	0.00	0.00	0.00	
503-990	TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	
***	DEPARTMENT TOTAL ***	28,600.00	20,607.71	0.00	28,600.00	26,252

04-STREET DEPARTMENT

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504-100	SALARIES	55,422.00	46,484.08	0.00	55,422.00	57,500
504-105	FICA EXPENSE	2,800.00	2,882.04	0.00	2,800.00	3,400
504-106	MCARE EXPENSE	700.00	674.06	0.00	700.00	850
504-107	RETIREMENT EXPENSE	560.00	625.04	0.00	560.00	800
504-108	EMPLOYEE INSURANCE	16,200.00	8,646.50	0.00	16,200.00	10,375
504-115	EMPLOYEE UNIFORMS	400.00	973.01	0.00	400.00	500
504-200	SUPPLIES	50,000.00	23,847.91	0.00	50,000.00	30,000
504-310	ADVERTISING	200.00	0.00	0.00	200.00	100
504-315	GAS & OIL	6,500.00	5,725.80	0.00	6,500.00	6,900
504-335	CHRISTMAS BONUS	350.00	0.00	0.00	350.00	
504-336	MISCELLANEOUS	5,000.00	200.00	0.00	5,000.00	1,000
504-348	RENTS	1,800.00	432.73	0.00	1,800.00	1,000
504-354	TRAVEL & MEETINGS	500.00	31.71	0.00	500.00	350
504-455	CELLULAR PHONE	600.00	699.05	0.00	600.00	900
504-456	UTILITIES	26,000.00	22,356.59	0.00	26,000.00	27,000
504-540	REPAIRS & MAINT-AUTO/TRUC	1,000.00	216.35	0.00	1,000.00	800
504-542	REPAIRS & MAINT-EQUIPMENT	8,000.00	3,766.96	0.00	8,000.00	5,000
504-600	CONTRACTED SERVICES	2,000.00	2,329.37	0.00	2,000.00	2,000
504-650	ANIMAL CONTROL	0.00	0.00	0.00	0.00	
504-654	TRUCK DEBT SERVICE	7,875.00	0.00	0.00	7,875.00	
504-655	PAVING PROJECT RUSH	0.00	0.00	0.00	0.00	
504-699	OTHER GRANT EXPENSES	0.00	0.00	0.00	0.00	
504-700	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	
504-803	BACKHOE PAYMENTS	0.00	0.00	0.00	0.00	
504-900	GLO GRANT EXPENSE	0.00	0.00	0.00	0.00	
504-990	TRANSFERS IN/OUT	0.00	315,275.75	0.00	0.00	
504-999	UNDISTRIBUTED	0.00	0.00	0.00	0.00	
***	DEPARTMENT TOTAL ***	185,907.00	435,166.95	0.00	185,907.00	148,475

05-CITY PARK DEPARTMENT

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505-100	SALARIES	26,332.00	22,702.75	0.00	26,332.00	15,000
505-105	FICA EXPENSE	1,600.00	1,407.63	0.00	1,600.00	800
505-106	MCARE EXPENSE	380.00	329.19	0.00	380.00	240
505-107	RETIREMENT EXPENSE	310.00	301.20	0.00	310.00	0
505-108	EMPLOYEE INSURANCE	9,000.00	7,781.85	0.00	9,000.00	0
505-115	EMPLOYEE UNIFORMS	250.00	184.96	0.00	250.00	200
505-200	SUPPLIES	3,500.00	1,917.33	0.00	3,500.00	1,500
505-315	GAS	2,000.00	2,240.98	0.00	2,000.00	
505-335	CHRISTMAS BONUS	150.00	0.00	0.00	150.00	
505-336	MISCELLANEOUS	300.00	150.00	0.00	300.00	400

BUDGET WORKSHEET

AS OF: JULY 31ST, 2024

01 -GENERAL FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED BALANCE	PROPOSED BUDGET	BUDGET WORKSPACE
505-348	RENTS	1,000.00	0.00	0.00	1,000.00	200
505-354	TRAVEL & MEETINGS	200.00	206.70	0.00	200.00	150
505-456	UTILITIES	9,000.00	7,905.67	0.00	9,000.00	9,500
505-542	REPAIRS & MAINT EQUIPMENT	150.00	1,162.59	0.00	150.00	300
505-600	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	
505-601	RENOVATIONS	500.00	0.00	0.00	500.00	200
505-602	PARKS MASTER PLAN	22,500.00	0.00	0.00	22,500.00	
505-700	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	
505-990	TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	
*** DEPARTMENT TOTAL ***		77,172.00	46,290.85	0.00	77,172.00	28,490

08-MAIN STREET

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508-100	SALARIES	11,364.00	25,069.68	0.00	11,364.00	31,000
508-105	FICA EXPENSE	710.00	1,554.44	0.00	710.00	1,864
508-106	MCARE EXPENSE	250.00	363.60	0.00	250.00	437
508-107	RETIREMENT EXPENSE	0.00	172.87	0.00	0.00	208
508-108	EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00	
508-200	SUPPLIES	0.00	12.31	0.00	0.00	100
508-238	OFFICE SUPPLIES & POSTAGE	500.00	218.20	0.00	500.00	300
508-240	PROJECT	0.00	0.00	0.00	0.00	
508-310	ADVERTISING	0.00	0.00	0.00	0.00	
508-315	GAS & OIL	0.00	0.00	0.00	0.00	
508-328	DUES & SUBSCRIPTIONS	1,285.00	535.00	0.00	1,285.00	600
508-335	CHRISTMAS BONUS	100.00	0.00	0.00	100.00	
508-336	MISCELLANEOUS	0.00	75.00	0.00	0.00	100
508-354	TRAVEL & MEETING	0.00	0.00	0.00	0.00	
508-600	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	
508-700	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	
508-999	UNDISTRIBUTED	0.00	0.00	0.00	0.00	
*** DEPARTMENT TOTAL ***		14,209.00	28,001.10	0.00	14,209.00	34,609

09-LIBRARY

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509-100	SALARIES	30,606.00	13,020.90	0.00	30,606.00	14,753
509-105	FICA EXPENSE	1,897.00	807.23	0.00	1,897.00	968
509-106	MCARE EXPENSE	827.00	188.68	0.00	827.00	227
509-107	RETIREMENT EXPENSE	250.00	172.83	0.00	250.00	10,914
509-108	EMPLOYEE INSURANCE	9,000.00	9,094.69	0.00	9,000.00	550
509-200	SUPPLIES	700.00	(422.15)	0.00	700.00	200
509-328	DUES & SUBSCRIPTIONS	150.00	448.14	0.00	150.00	
509-335	CHRISTMAS BONUS	200.00	0.00	0.00	200.00	200
509-336	MISCELLANEOUS	0.00	200.00	0.00	0.00	
509-354	TRAVEL & MEETING	0.00	0.00	0.00	0.00	
509-452	TELEPHONE/INTERNET	0.00	0.00	0.00	0.00	
509-456	UTILITIES	0.00	0.00	0.00	0.00	
509-544	REPAIRS & MAINT-BUILDINGS	0.00	0.00	0.00	0.00	

BUDGET WORKSHEET

AS OF: JULY 31ST, 2024

01 -GENERAL FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED BALANCE	PROPOSED BUDGET	BUDGET WORKSPACE
509-600	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	
509-700	CAPITOL OUTLAY	0.00	0.00	0.00	0.00	
***	DEPARTMENT TOTAL ***	43,630.00	23,510.32	0.00	43,630.00	27,812
10-LEDC (BENEFITS)						
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510-100	SALARIES	119,000.00	84,822.67	0.00	119,000.00	104,842
510-105	FICA EXPENSE	7,400.00	5,258.98	0.00	7,400.00	6,400
510-106	MCARE EXPENSE	1,800.00	1,230.03	0.00	1,800.00	1,500
510-107	RETIREMENT EXPENSE	1,400.00	1,103.84	0.00	1,400.00	1,400
510-108	EMPLOYEE INSURANCE	19,000.00	13,186.47	0.00	19,000.00	15,824
510-455	CELLULAR PHONE	0.00	0.00	0.00	0.00	
***	DEPARTMENT TOTAL ***	148,600.00	105,601.99	0.00	148,600.00	129,966
11-JUDGE						
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511-100	SALARIES	36,893.00	31,188.85	0.00	36,893.00	38,550
511-105	FICA EXPENSE	2,300.00	1,933.61	0.00	2,300.00	2,321
511-106	MCARE EXPENSE	550.00	452.36	0.00	550.00	542
511-238	OFFICE SUPPLIES & POSTAGE	2,000.00	655.01	0.00	2,000.00	1,000
511-328	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	
511-335	CHRISTMAS BONUS	225.00	0.00	0.00	225.00	
511-336	MISCELLANEOUS	200.00	250.00	0.00	200.00	300
511-354	TRAVEL & MEETINGS	2,000.00	940.49	0.00	2,000.00	1,500
511-455	CELLULAR PHONE	0.00	0.00	0.00	0.00	
***	DEPARTMENT TOTAL ***	44,168.00	35,420.32	0.00	44,168.00	44,213
12-COMMUNITY DEVELOPMENT						
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512-200	SUPPLIES	200.00	0.00	0.00	200.00	
512-328	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	
512-336	MISCELLANEOUS	200.00	0.00	0.00	200.00	
512-354	TRAVEL & MEETINGS	3,000.00	3,434.97	0.00	3,000.00	3,000
512-600	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	
512-610	STRUCTURE DEMOLITION	25,000.00	23.28	0.00	25,000.00	25,000
***	DEPARTMENT TOTAL ***	28,400.00	3,458.25	0.00	28,400.00	28,000
***	TOTAL EXPENSES ***	2,129,227.00	1,878,234.75	0.00	2,129,227.00	1,696,109

*** END OF REPORT ***

BUDGET WORKSHEET

AS OF: JULY 31ST, 2024

02 -UTILITY FUND

REVENUES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED BALANCE	PROPOSED BUDGET	BUDGET WORKSPACE
4010	WATER SALES	450,000.00	331,936.18	0.00	450,000.00	435,000 425,000
4011	DEPENDENT SEWER	0.00	0.00	0.00	0.00	0.00
4020	SEWER FEES	360,000.00	262,828.86	0.00	360,000.00	330,000 320,000
4030	GARBAGE COLLECTION FFES	252,872.00	241,554.59	0.00	252,872.00	290,000
4040	TAP FEES	1,500.00	700.00	0.00	1,500.00	1,000
4045	TURN ON FEES	2,700.00	1,925.00	0.00	2,700.00	2,400
4046	TAMPERING FEES	500.00	2,651.57	0.00	500.00	3,100
4047	RECONNECTION FEES	3,800.00	7,027.31	0.00	3,800.00	8,500
4048	DAMAGE FEES	3,000.00	50.00	0.00	3,000.00	100
4050	SALES TAX REVENUE	17,800.00	17,038.91	0.00	17,800.00	20,500
4060	PENALTIES	18,528.00	14,567.76	0.00	18,528.00	17,500
4100	INTEREST ON CD'S	0.00	0.00	0.00	0.00	
4115	INT CAPITOL ACCOUNT	0.00	0.00	0.00	0.00	
4390	TRANSFER OF FUNDS	0.00	0.00	0.00	0.00	
4399	MISCELLANEOUS REVENUE	6,200.00	4,006.52	0.00	6,200.00	5,000
4400	CDBG REVENUE	0.00	0.00	0.00	0.00	
4500	LOAN PROCEEDS DUMP TRUCK	80,000.00	0.00	0.00	80,000.00	
PROPERTY TAX - 2015 C/o						111,369
***	TOTAL REVENUES ***	1,196,900.00	884,286.70	0.00	1,196,900.00	

~~1,204,429~~
1,224,429

BUDGET WORKSHEET

AS OF: JULY 31ST, 2024

02 -UTILITY FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED BALANCE	PROPOSED BUDGET	BUDGET WORKSPACE
06-WATER AND SEWER DEPART						
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506-100	SALARIES	327,969.00	283,116.14	0.00	327,969.00	330,000 349,932
506-105	FICA EXPENSE	19,000.00	17,552.92	0.00	19,000.00	21,300
506-106	MCARE EXPENSE	5,000.00	4,104.84	0.00	5,000.00	4,300
506-107	RETIREMENT EXPENSE	4,000.00	3,751.89	0.00	4,000.00	4,600
506-108	EMPLOYEE INSURANCE	54,000.00	55,556.02	0.00	54,000.00	66,667
506-109	GENERAL SALARIES REIMB EXP	0.00	0.00	0.00	0.00	
506-111	PENSION EXPENSE	0.00	0.00	0.00	0.00	
506-112	ACCRUED LEAVE EXPENSE	0.00	0.00	0.00	0.00	
506-113	STREET REPAIR REIMBURSEMENT	30,000.00	0.00	0.00	30,000.00	
506-115	EMPLOYEE UNIFORMS	500.00	1,147.70	0.00	500.00	1,200
506-190	AMORTIZATION EXPENSE	0.00	0.00	0.00	0.00	
506-195	AMORTIZATION-BONDS	0.00	0.00	0.00	0.00	
506-199	DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	
506-200	SUPPLIES	50,000.00	91,237.18	0.00	50,000.00	40,000 50,000
506-238	OFFICE SUPPLIES & POSTAGE	10,000.00	6,839.98	0.00	10,000.00	8,500
506-250	COMPUTER AND SOFTWARE	3,500.00	194.84	0.00	3,500.00	
506-310	ADVERTISING	500.00	740.00	0.00	500.00	900
506-315	GAS & OIL	16,800.00	12,204.78	0.00	16,800.00	15,000
506-328	DUES & SUBSCRIPTIONS	800.00	988.09	0.00	800.00	1,000
506-335	CHRISTMAS BONUS	1,000.00	0.00	0.00	1,000.00	
506-336	MISCELLANEOUS	1,000.00	1,112.24	0.00	1,000.00	1,000
506-348	RENTS	3,000.00	5,415.00	0.00	3,000.00	5,000
506-354	TRAVEL & MEETINGS	2,700.00	2,564.97	0.00	2,700.00	2,700
506-452	TELEPHONE	1,100.00	863.92	0.00	1,100.00	1,040
506-455	CELLULAR PHONE	921.00	3,013.44	0.00	921.00	3,700
506-456	UTILITIES	47,000.00	45,419.67	0.00	47,000.00	40,000 55,000
506-540	REPAIRS & MAINT-AUTO/TRUC	2,000.00	3,068.86	0.00	2,000.00	3,500
506-542	REPAIRS & MAINT-EQUIPMENT	20,000.00	19,787.14	0.00	20,000.00	22,000
506-544	REPAIRS & MAINT-BUILDINGS	0.00	170.80	0.00	0.00	220
506-545	SEWER REPAIRS PROJ 2018	0.00	0.00	0.00	0.00	
506-600	CONTRACTED SERVICES	40,000.00	245,628.77	0.00	40,000.00	20,000 60,000
506-602	CODE RED	1,265.00	0.00	0.00	1,265.00	
506-610	LEGAL FEES	2,500.00	0.00	0.00	2,500.00	1000
506-620	FEES TO STATE	500.00	0.00	0.00	500.00	300
506-621	USDA LOAN 142	41,000.00	0.00	0.00	41,000.00	121,290
506-622	PRINC REFUND BOND SERIES 2	0.00	0.00	0.00	0.00	
506-623	INT REFUND BOND SERIES 201	0.00	0.00	0.00	0.00	
506-627	PRINC WW/SS REV BOND 2015	104,027.00	105,000.00	0.00	104,027.00	111,369
506-628	INT WW/SS REV BOND 2015	5,105.00	2,676.75	0.00	5,105.00	
506-650	W/S RESERVE FUND	0.00	0.00	0.00	0.00	
506-654	DEBT SERVICE TRUCK	7,875.00	0.00	0.00	7,875.00	8,529
506-655	UTILITY TRUCK PAYMENT	8,529.00	7,142.84	0.00	8,529.00	17,730
506-656	BACKHOE PAYMENT	0.00	0.00	0.00	0.00	25,828
506-657	DUMP TRUCK	80,000.00	0.00	0.00	80,000.00	28,905
506-658	UTILITY TRUCK PAYABLE INTE	0.00	0.00	0.00	0.00	

BUDGET WORKSHEET

AS OF: JULY 31ST, 2024

02 -UTILITY FUND

EXPENSES

ACCOUNT NO#	ACCOUNT NAME	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED BALANCE	PROPOSED BUDGET	BUDGET WORKSPACE
506-659	INTEREST ON BACKHOE	0.00	0.00	0.00	0.00	
506-660	SEWER STUDY	0.00	0.00	0.00	0.00	
506-661	UTILITY RATE STUDY	6,000.00	6,000.00	0.00	6,000.00	
506-700	CAPITAL OUTLAY	0.00	48,289.40	0.00	0.00	31,000
506-701	GRANT ADMINISTRATION FEE	0.00	0.00	0.00	0.00	
506-800	BAD DEBT	0.00	0.00	0.00	0.00	
506-990	TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	

*** DEPARTMENT TOTAL *** 897,591.00 973,588.18 0.00 897,591.00 ~~992,510~~

938,578

07-GARAGE DEPARTMENT

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507-600	CONTRACTED SERVICES-SAN SO	252,872.00	202,350.03	0.00	252,872.00	243,000
507-700	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	
507-710	SALES TAX EXPENSE	15,500.00	16,894.08	0.00	15,500.00	20,273
507-990	TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	

*** DEPARTMENT TOTAL *** 268,372.00 219,244.11 0.00 268,372.00 263,273

*** TOTAL EXPENSES *** 1,165,963.00 1,192,832.29 0.00 1,165,963.00

*** END OF REPORT ***

1,201,851