

CITY OF GARRISON

ANNUAL OPERATING BUDGET

APRIL 1, 2023 TO MARCH 31, 2024

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CITY CLERK

KEITH YARBROUGH, MAYOR

ARNIE KELLEY, MAYOR PRO-TEM

TRAVIS SIMON, COUNCIL

HOPE HALLMARK, COUNCIL

TIM WRIGHT, COUNCIL

DARRELL LUNSFORD, JR., COUNCIL

JACK BROWN, UTILITY SUPERINTENDENT

TIM BARTON, POLICE CHIEF

JENNY FREDERICK, CITY SECRETARY

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SECTION 1

ORDINANCE 23-001

ORDINANCE 23-002

ORDINANCE NO. 23-001

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF GARRISON FOR THE FISCAL YEAR BEGINNING APRIL 1, 2023 AND ENDING MARCH 31, 2024, AND ADOPTING THE ANNUAL BUDGET FOR THE CITY OF GARRISON FOR THE 2023-2024 FISCAL YEAR.

WHEREAS, the budget appended here as Exhibit A, for the fiscal year beginning on April 1, 2023 and ending March 31, 2024, was duly presented to the City Council by the Mayor and a public hearing was ordered by the City Council and a public notice of said hearing was caused to be given by the City Council and said notice was published in the Nacogdoches Daily Sentinel and said public hearing was held according to said notice; now, therefore,

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

SECTION 1. That the appropriation of the fiscal year beginning April 1, 2023 and ending on March 31, 2024, for the support of the general government of the City of Garrison, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's fiscal year 2023-2024 budget, a copy of which is appended hereto as Exhibit A;

SECTION 2. That the budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's budget for the fiscal year beginning April 1, 2023 and ending March 31, 2024.

PASSED AND APPROVED this the 13TH day of March, 2023.

APPROVED: _____

Mayor Pro Tem

ATTEST: _____

City Secretary

ORDINANCE NO. 23-002

AN ORDINANCE LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF GARRISON FOR THE 2023-2024 FISCAL YEAR, PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND, PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

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

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Garrison, for the 2023-2024 fiscal year, upon all property, real and personal and mixed, within the corporate limits of said City subject to taxation, a tax being so levied and apportioned to the specific purposes here set forth.

SECTION 2. That taxed levied under this ordinance shall be due October 1, 2023 and if not paid on or before January 1, 2024, shall immediately become delinquent.

SECTION 3. All taxes shall become a lien upon the property against which assessed, and the City assessor and collector of the City of Garrison is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Garrison shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Garrison. All delinquent taxes shall bear interest from date of delinquency at the rates as prescribed by state law.

SECTION 4. That this ordinance shall take effect and be in force from and after its passage.

PASSED AND APPROVED this the 13TH day of March, 2023, at a regular meeting of the City Council of the City of Garrison, there being a quorum present, by all yeas and no nays, and approved by the Mayor on the date above set out.

APPROVED: _____

Mayor Pro Tem

ATTEST: _____

City Secretary

SECTION 2

REVENUE

CITY OF GARRISON
2023-2024 BUDGET
REVENUE ALL FUND

SYSTEM FUND

| | |
|-----------------------|----------------|
| Water Sales | 400,948.00 |
| Misc Revenue – Water | 1,000.00 |
| Tap Fees | 2,400.00 |
| Reconnect Fees | 30,000.00 |
| RPZ Testing | 1,200.00 |
| Transfer In | 1,000.00 |
| Construction of Lines | <u>1000.00</u> |
| | 437,548.00 |

GAS FUND

| | |
|----------------|-----------------|
| Gas Sales | 288,748.00 |
| Tap Fees | 1,800.00 |
| Misc. Revenue | 2,500.00 |
| Transfer In | 1,000.00 |
| Reconnect Fees | <u>5,000.00</u> |
| | 299,048.00 |

CITY OF GARRISON
2023-2024 BUDGET
REVENUE ALL FUNDS

SEWER FUND

| | |
|-----------------------|-----------------|
| Sewer Sales | 158,360.00 |
| Tap Fees | 600.00 |
| Misc Revenue – Sewer | 500.00 |
| Transfer In | 1,000.00 |
| Grant Funding | 500,000.00 |
| TWDB Funding | 6,000,000.00 |
| Construction of Lines | <u>1,000.00</u> |
| | 6,661,460.00 |

GARBAGE FUND

| | |
|---------------|------------------|
| Garbage Sales | <u>75,584.00</u> |
| | 75,584.00 |

GENERAL FUND

| | |
|------------------|-----------|
| General Sales | 2,000.00 |
| Interest | 350.00 |
| Penalties | 25,000.00 |
| Return Check Fee | 150.00 |

**CITY OF GARRISON
2023-2024 BUDGET
REVENUE ALL FUNDS**

| | |
|---------------------------------------|-------------|
| Application Fees | 200.00 |
| Permits | 150.00 |
| Central Appraisal Collections | 120,000.00 |
| Franchise Fees | 58,500.00 |
| Sales Tax Revenue | 80,000.00 |
| Scrap and Equipment Sales | 1,500.00 |
| Machine Rentals | 100.00 |
| Misc Revenue | 1000.00 |
| Road Maintenance | 33,000.00 |
| Transfer In | 340,000.00 |
| Misc Revenue State– Police Department | 250.00 |
| Accident Reports | 150.00 |
| Misc. Revenue – Police Department | 100.00 |
| Mic Revenue – VFD | <u>1.00</u> |
| | 662,451.00 |

MUNICIPAL COURT

| | |
|-------------|-------------------|
| Interest | 40.00 |
| Court fines | <u>155,335.00</u> |
| | 155,375.00 |

CITY OF GARRISON
2023-2024 BUDGET
REVENUE ALL FUNDS

POLICE DEPT. FORFEITURE FUND

| | |
|-------------------------|-------------|
| Interest | 1.00 |
| Sale of Police Seizures | 2500.00 |
| Misc revenue | <u>1.00</u> |
| | 2502.00 |

POLICE RESERVE FUND

| | |
|----------|-------------|
| Interest | <u>1.00</u> |
| | 1.00 |

POLICE LEOSE FUND

| | |
|--------------------|---------------|
| Interest | 1.00 |
| Revenue from state | <u>700.00</u> |
| | 701.00 |

SPECIAL FUND

| | |
|-----------------------------------|-------------------|
| Covid Relief Funds | 35150.00 |
| American Rescue Plan Income-State | <u>216,316.00</u> |
| | 251,466.00 |

TOTAL REVENUE ALL FUNDS 8,546,136.00

**CITY OF GARRISON
2023-2024 BUDGET
REVENUE ALL FUNDS**

THE PROPERTY TAX RATE FOR THE 2022 TAX YEAR IS \$0.33344 PER \$100 OF VALUE. THE TAX RATES WILL INCREASE TOTAL TAXES IN THE CITY OF GARRISON BY \$4,991 or 4.35%.

CITY OF GARRISON
2023-2024 BUDGET
EXPENSES ALL FUNDS

SYSTEM FUND

| | |
|----------------------|-------------------|
| Water dept operating | <u>351,440.00</u> |
| | 351,440.00 |

GAS FUND

| | |
|--------------------|-------------------|
| Gas dept operating | <u>365,760.00</u> |
| | 365,760.00 |

SEWER FUND

| | |
|----------------------|---------------------|
| Sewer dept operating | <u>6,829,445.00</u> |
| | 6,829,445.00 |

GARBAGE FUND

| | |
|----------------------------|------------------|
| Garbage collection expense | <u>55,700.00</u> |
| | 55,700.00 |

CITY OF GARRISON
2023-2024 BUDGET
EXPENSE ALL FUNDS

GENERAL FUND

| | |
|---------------------------|------------------|
| General fund operating | 219,657.00 |
| Street dept operating | 137,945.00 |
| Police dept operating | 147,968.00 |
| Municipal Court operating | 46,602.00 |
| Fire dept operating | <u>14,625.00</u> |
| | 566,797.00 |

MUNICIPAL COURT FUND

| | |
|---------------------------|-----------------|
| Municipal Court operating | 74,767.00 |
| Security Services | <u>1,800.00</u> |
| | 76,567.00 |

POLICE LEOSE FUND

| | |
|-----------------------------|---------------|
| Police continuing education | <u>700.00</u> |
| | 700.00 |

CITY OF GARRISON
2023-2024 BUDGET
EXPENSE ALL FUNDS

SPECIAL FUND

| | |
|-----------------------------------|-------------------|
| Covid Relief Funds | 35,150.00 |
| American Rescue Plan Income-State | <u>216,316.00</u> |
| | 251,466.00 |

TOTAL EXPENSE ALL FUNDS 8,497,875.00

Total estimated revenue 8,546,136.00

Total estimated expense 8,497,875.00

Budget Surplus 48,261.00

| Account # | Account Description | SYSTEM FUND | | 2023-2024 Requested |
|--------------|----------------------------------|-------------------|------------------|---------------------|
| | | 2022-2023 Current | Current YTD | |
| 100-20-47900 | Sales | 382000 | 326968.29 | 400948 |
| 100-20-47800 | Tap Fee | 1800 | 2400 | 2400 |
| 100-20-47980 | Misc. Revenue | 1000 | 760.65 | 1000 |
| 100-20-45410 | Meter Fee | 30700 | 28169 | |
| 100-20-47801 | Reconnect Fee | 30000 | 0 | 30000 |
| 100-20-47803 | RPZ Testing | 1200 | 0 | 1200 |
| 100-20-47802 | Construction of Lines | 1000 | 0 | 1000 |
| 100-20-99100 | Transfer In | 1000 | 300 | 1000 |
| | Total | 448700 | 358597.94 | 437548 |
| 100-20-66000 | Salaries | 90000 | 91968.53 | 95000 |
| 100-20-52290 | Payroll Taxes | 5365 | 4862.21 | 7300 |
| 100-20-52300 | Employee Medical Insurance | 19184 | | 18690 |
| 100-20-52280 | Retirement Expense | 10688 | 9539.94 | 8000 |
| 100-20-53080 | Council Expense | 120 | 0 | 120 |
| 100-20-52320 | Insurance - Workman's Comp | 5400 | 2107.66 | 6480 |
| 100-20-52330 | Insurance - Sewer Coverage | 1000 | 767.84 | 1000 |
| 100-20-52340 | Insurance - General Liability | 870 | 2380.44 | 2400 |
| 100-20-52350 | Insurance - Auto | 2500 | 1418.52 | 3000 |
| 100-20-52360 | Insurance - Fidelity Bond | 108 | 0 | 129.6 |
| 100-20-52370 | Insurance - Errors & Omissions | 840 | 834.88 | 1008 |
| 100-20-52380 | Insurance - Equipment & Property | 1620 | 1524.02 | 1944 |
| 100-20-53090 | Line Maintenance & Supplies | 45000 | 26453.69 | 45000 |
| 100-20-80010 | Water Meter Loan | 22403 | 22402.42 | 22403 |
| 100-20-62100 | Sample Collection & Testing | 10000 | 7705.89 | 10000 |
| 100-20-64900 | Office Supplies | 1500 | 1180.68 | 1500 |
| 100-20-60000 | Advertising & Publication | 240 | 0 | 240 |
| 100-20-68100 | Telephone Expense | 1860 | 1436.19 | 2300 |
| 100-20-64500 | Donations & Flowers | 50 | 0 | 50 |
| 100-20-66500 | Postage Expense | 1250 | 1462.46 | 1500 |
| 100-20-53310 | Uniform Service | 850 | 828.72 | 1500 |
| 100-20-62000 | Continuing Education | 875 | 113.75 | 875 |
| 100-20-53360 | Dues | 4200 | 1376.9 | 4200 |
| 100-20-64700 | Misc. Expense | 2400 | 98.44 | 2400 |
| 100-20-60200 | Vehicle Fuel/Oil | 2000 | 2290.66 | 3000 |
| 100-20-68900 | Vehicle Maintenance | 3000 | 502.14 | 2000 |
| 100-20-69000 | Equipment Maintenance & Repair | 1000 | 48.11 | 1500 |
| 100-20-69300 | Building Maintenance & Repair | 600 | 0 | 600 |
| 100-20-53730 | Software Maintenance & Repair | 20000 | 5689.95 | 20000 |
| 100-20-53820 | Mowing | 2800 | 2026.25 | 2800 |
| 100-20-53840 | OVER DRAFT FEE | 0 | 0 | 0 |
| 100-20-60400 | BANK FEE | 0 | 0 | 0 |
| 100-20-69100 | Purchase of Equipment/Vehicle | 1000 | 111 | 1000 |
| 100-20-69400 | Purchase of Property | 0 | 0 | 0 |
| 100-20-54900 | PINEYWOODS GROUND WATER | 1250 | 2642.94 | 3500 |
| 100-20-99200 | Transfer Out | | | 80000 |

| Account # | Account Description Total | 2022-2023 Current 259973 | Current YTD 191774.23 | 2023-2024 Requested 351439.6 |
|-----------|------------------------------|-----------------------------|--------------------------|---------------------------------|
|-----------|------------------------------|-----------------------------|--------------------------|---------------------------------|

| Account # | Account Description | GAS FUND | | 2023-2024 Requested |
|--------------|----------------------------------|-------------------|------------------|---------------------|
| | | 2022-2023 Current | Current YTD | |
| 200-30-47900 | Sales | 231000 | 220387 | 288748 |
| 200-30-47800 | Tap Fee | 1800 | 600 | 1800 |
| 200-30-47980 | Misc. Revenue | 2500 | 0 | 2500 |
| 200-30-47801 | Reconnect Fee | 5000 | 0 | 5000 |
| 200-30-47802 | Construction of Lines | 0 | 0 | 0 |
| 200-30-99100 | Transfer In | 0 | | 1000 |
| | Total | 240300 | 220987 | 299048 |
| 200-30-51000 | Natural Gas Purchase | 115000 | 102954.58 | 125000 |
| 200-30-66000 | Salaries | 71000 | | 75000 |
| 200-30-52290 | Payroll Taxes | 4966 | 4537.15 | 5800 |
| 200-30-52300 | Employee Medical Insurance | 17440 | 12411.62 | 17700 |
| 200-30-52280 | Retirement Expense | 9894 | 8848.25 | 7000 |
| 200-30-53080 | Council Expense | 240 | 0 | 240 |
| 200-30-52320 | Insurance - Workman's Comp | 3720 | 1756.39 | 2000 |
| 200-30-52330 | Insurance - Sewer Coverage | 1000 | 767.84 | 1000 |
| 200-30-52340 | Insurance - General Liability | 810 | 2817.64 | 3000 |
| 200-30-52350 | Insurance - Auto | 2200 | 0 | 2200 |
| 200-30-52360 | Insurance - Fidelity Bond | 100 | 0 | 100 |
| 200-30-52370 | Insurance - Errors & Omissions | 840 | 834.88 | 1000 |
| 200-30-52380 | Insurance - Equipment & Property | 1620 | 1524.02 | 1620 |
| 200-30-53090 | Line Maintenance & Supplies | 15000 | 6496.7 | 15000 |
| 200-30-64900 | Office Supplies | 1000 | 755.37 | 1000 |
| 200-30-60000 | Advertising & Publication | 240 | 406.98 | 425 |
| 200-30-68100 | Telephone Expense | 2232 | 2191.09 | 2500 |
| 200-30-64500 | Donations & Flowers | 50 | 0 | 50 |
| 200-30-66500 | Postage Expense | 1440 | 1437.84 | 1800 |
| 200-30-53310 | Uniform Service | 850 | 828.68 | 1500 |
| 200-30-62000 | Continuing Education | 1500 | 0 | 1500 |
| 200-30-53360 | Dues | 1000 | 0 | 1000 |
| 200-30-64700 | Misc. Expense | 2500 | 829.33 | 2500 |
| 200-30-60200 | Vehicle Fuel/Oil | 2000 | 2290.67 | 3000 |
| 200-30-68900 | Vehicle Maintenance | 3000 | 434.65 | 2000 |
| 200-30-69000 | Equipment Maintenance & Repair | 1000 | 48.1 | 1500 |
| 200-30-69300 | Building Maintenance & Repair | 500 | 0 | 500 |
| 200-30-53730 | Software Maintenance & Repair | 6000 | 3739.72 | 6000 |
| 200-30-53820 | Mowing | 2800 | 2026.25 | 2800 |
| 200-30-60400 | BANK FEE | 0 | 0 | 0 |
| 200-30-68000 | Taxes- Property/Gas | | 22.03 | 25 |
| 200-30-69100 | Purchase of Equipment/Vehicle | 1000 | 110.99 | 1000 |
| 200-30-69400 | Purchase of Property | 0 | 0 | 0 |
| 200-30-99200 | Transfer Out | 0 | 0 | 80000 |
| | Total | 270942 | 158070.77 | 365760 |

| Account # | Account Description | SEWER FUND | | 2023-2024 Requested |
|---------------|----------------------------------|-------------------|------------------|---------------------|
| | | 2022-2023 Current | Current YTD | |
| 300-40-47900 | Sales | 135000 | 124532 | 158360 |
| 300-40-47800 | Tap Fee | 600 | 600 | 600 |
| 300-40-47980 | Misc. Revenue | 500 | 0 | 500 |
| 300-40-47802 | Construction of Lines | 1000 | 0 | 1000 |
| 300-40-99100 | Transfer In | 0 | 0 | 1000 |
| 300-40-29000 | Grant | | | 500000 |
| 300-40-29001 | TWDB Funding | | | 6000000 |
| | Total | 137100 | 125132 | 6661460 |
| 300-40-53080 | Council Expense | 120 | 0 | 120 |
| 300-40-523300 | Insurance - Workman's Comp | 2300 | 1312.73 | 2300 |
| 300-40-52330 | Insurance - Sewer Coverage | 1000 | 743.96 | 1000 |
| 300-40-523400 | Insurance - General Liability | 750 | 0 | 750 |
| 300-40-52370 | Insurance - Errors & Omissions | 500 | 556.6 | 600 |
| 300-40-52380 | Insurance - Equipment & Property | 1200 | 1015.99 | 1200 |
| 300-40-53090 | Line Maintenance & Supplies | 30000 | 106083.26 | 70000 |
| 300-40-62100 | Sample Collection & Testing | 500 | 0 | 500 |
| 300-40-64900 | Office Supplies | 1000 | 755.38 | 1000 |
| 300-40-60000 | Advertising & Publication | 200 | 141.58 | 600 |
| 300-40-68100 | Telephone Expense | 1860 | 1436.17 | 2300 |
| 300-40-64500 | Donations & Flowers | 50 | 0 | 50 |
| 300-40-66500 | Postage Expense | 1200 | 1439.11 | 1800 |
| 300-40-53310 | Uniform Service | 850 | 828.69 | 1500 |
| 300-40-62000 | Continuing Education | 875 | 0 | 875 |
| 300-40-53360 | Dues | 6800 | 2631.58 | 6800 |
| 300-40-64700 | Misc. Expense | 750 | 4.33 | 750 |
| 300-40-60200 | Vehicle Fuel/Oil | 2000 | 2290.64 | 2500 |
| 300-40-68900 | Vehicle Maintenance | 3000 | 307.06 | 2000 |
| 300-40-69000 | Equipment Maintenance & Repair | 1000 | 48.1 | 1000 |
| 300-40-53730 | Software Maintenance & Repair | 6000 | 3749.63 | 6000 |
| 300-40-68300 | Landfill Charges | 1000 | 309.93 | 1000 |
| 300-40-53820 | Mowing | 2800 | 2026.25 | 2800 |
| 300-40-60400 | Bank Service Charges | 0 | 0 | 0 |
| 300-40-70000 | SSO INITIATIVE | 13000 | 0 | 13000 |
| 300-40-69100 | Purchase of Equipment/Vehicle | 1000 | 110.99 | 1000 |
| 300-40-69400 | Purchase of Property | 80000 | 0 | 0 |
| 300-40-53100 | Construction of Lines | | | 60000 |
| 300-40-70010 | Sewer Plant Payment | | | 58000 |
| 300-40-99200 | Transfer Out | | | 80000 |
| 300-40-6920 | Grant Expense | | | 10000 |
| 300-40-29000 | Grant | | | 500000 |
| 300-40-29001 | TWDB Funding | | | 6000000 |
| | Total | 159755 | 125791.98 | 6829445 |

| Account # | Account Description | GARBAGE FUND | | 2023-2024 Requested |
|--------------|-------------------------|-------------------|--------------|---------------------|
| | | 2022-2023 Current | Current YTD | |
| 400-50-47900 | Sales | 67000 | 57666 | 75584 |
| | Total | 67000 | 57666 | 75584 |
| 400-50-51210 | Garbage Collection Fees | 57500 | 46616 | 55700 |
| 400-50-99200 | Transfer Out | 0 | 0 | 0 |
| | Total | 57500 | 46616 | 55700 |

| GENERAL FUND | | | | |
|---------------|---|-------------------|------------------|---------------------|
| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested |
| 500-00-47900 | Sales | 2000 | 52.24 | 2000 |
| 500-00-47980 | Misc. Revenue | 500 | 0 | 1000 |
| 500-00-47940 | Interest Paid to Fund | 170 | 323.04 | 350 |
| 500-00-47910 | Late Penalties | 22000 | 21831 | 25000 |
| 500-00-415200 | Returned Check Fee | 150 | 0 | 150 |
| 500-00-418000 | Application Fees | 200 | 0 | 200 |
| 500-00-47960 | Permits | 100 | 175 | 150 |
| 500-00-47920 | Cental Appraisal Collections | 115000 | 81851.26 | 120000 |
| 500-00-423000 | Delinquent Tax Collections - Central App | 0 | 0 | 0 |
| 500-00-47951 | Franchise Fees - Deep East Texas Electric | 53000 | 50417.48 | 53000 |
| 500-00-47950 | Franchise Fees - Other | | 5354.31 | 5500 |
| 500-00-47930 | City Sales Tax | 80000 | 68999.65 | 80000 |
| 500-00-45400 | Sales of Scrap & Equipment | 500 | 1798.2 | 1500 |
| 500-00-455000 | Machine Rental | 500 | 0 | 100 |
| 500-00-455500 | Miscellaneous Income - State | 250 | 26933.13 | 250 |
| 500-00-99100 | Transfer In | 75000 | 281696.93 | 340000 |
| | Total | 349370 | 539432.24 | 629200 |
| 500-60-455600 | Road Maint | 34400 | 28128 | 33000 |
| | Total | 34400 | 28128 | 33000 |
| 500-70-413000 | Misc. Revenue | 100 | 0 | 100 |
| 500-70-459100 | Fees -- Accident Reports / Finger Prints | 50 | 104.3 | 150 |
| | Grant | | | 0 |
| | Total | 150 | 104.3 | 250 |
| 500-80-458200 | Donation for VFD | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 |
| 500-90-453000 | Animal Control Tags | 0 | 0 | 0 |
| 500-90-991001 | Bank Reconciliation Adjustments | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 |
| 500-00-68600 | Utilities - Electric | 57500 | 45402.55 | 57500 |
| 500-00-521100 | Salaries | 75000 | 73211.85 | 62000 |
| 500-00-522900 | Payroll Taxes | 4350 | | 4800 |
| 500-00-523000 | Employee Medical Insurance | 12120 | | 14142 |
| 500-00-523100 | Retirement Expense | 5757 | 3728.68 | 5500 |
| 500-00-523110 | Council Expense | 0 | 0 | 0 |
| 500-00-52320 | Insurance - Workman's Comp | 750 | 480.74 | 600 |
| 500-00-52340 | Insurance - General Liability | 150 | 153.56 | 175 |
| 500-00-52350 | Insurance - Auto | 1440 | 1506 | 1600 |
| 500-00-52370 | Insurance - Errors & Omissions | 120 | 139.16 | 150 |
| 500-00-52380 | Insurance - Equipment & Property | 216 | 254 | 260 |
| 500-00-64900 | Office Supplies | 1200 | 1618.13 | 2000 |
| 500-00-60000 | Advertising & Publication | 200 | 449.83 | 500 |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested |
|---------------|----------------------------------|-------------------|------------------|---------------------|
| 500-00-68100 | Telephone Expense | 1860 | 1547.1 | 1900 |
| 500-00-64300 | Central Appraisal District | 2500 | 2594 | 2600 |
| 500-00-53250 | Legal & Accounting | 35000 | 35000 | 35000 |
| 500-00-532600 | Election Supplies/Expense | 1 | 0 | 5000 |
| 500-00-532800 | Donations & Flowers | 25 | 0 | 30 |
| 500-00-66500 | Postage | 1200 | 1430.22 | 1500 |
| 500-00-53310 | Uniform Service | 850 | 776.97 | 900 |
| 500-00-533200 | Grant Expense | 1000 | 0 | 0 |
| 500-00-533400 | School Expense | 500 | 0 | 500 |
| 500-00-533500 | Bad Debt Expense | 0 | 0 | 0 |
| 500-00-53360 | Dues | 600 | 907 | 900 |
| 500-00-64700 | Misc. Expense | 4500 | 539.12 | 1000 |
| 500-00-60200 | Vehicle Fuel/Oil | 2000 | 2470.45 | 3000 |
| 500-00-68900 | Vehicle Maintenance | 3000 | 228.56 | 2000 |
| 500-00-69000 | Equipment Maintenance & Repair | 1000 | 316.7 | 1000 |
| 500-00-69300 | Building Maintenance & Repair | 600 | 1305 | 1500 |
| 500-00-53730 | Software Maintenance & Repair | 6000 | 6997.9 | 7200 |
| 500-00-537400 | Other Repairs & Maintenance | 200 | 0 | 200 |
| 500-00-53820 | Mowing | 2800 | 1686.25 | 2800 |
| 500-00-60500 | Return Checks | 150 | 188.64 | 200 |
| 500-00-60400 | Bank Service Charges | 1500 | 2062.27 | 2200 |
| 500-00-69100 | Purchase of Equipment/Vehicle | 1000 | 36.41 | 1000 |
| 500-00-957200 | Purchase of Property | 0 | 0 | 0 |
| 500-00-992000 | Transfer Out | 0 | 0 | 0 |
| 500-00-COVID1 | COVID-19 Expenses | 0 | 0 | 0 |
| | Total | 225089 | 185031.09 | 219657 |
| 500-60-521100 | Salaries | 16037 | 14456.91 | 0 |
| 500-60-522900 | Payroll Taxes | 1226 | 1086.04 | 0 |
| 500-60-523000 | Employee Medical Insurance | 5232 | 1463.82 | 0 |
| 500-60-523100 | Retirement Expense | 2444 | 2060.13 | 0 |
| 500-60-52330 | Insurance - Workman's Comp | 500 | 351.29 | 600 |
| 500-60-52340 | Insurance - General Liability | 150 | 153.56 | 180 |
| 500-60-52380 | Insurance - Equipment & Property | 200 | 253.98 | 240 |
| 500-60-67200 | Other Repairs & Maintenance | 10000 | 774.2 | 1000 |
| 500-60-53760 | Road Materials | 30000 | 3071.78 | 135600 |
| 500-60-60000 | Advertising and Publications | 0 | 119 | 125 |
| 500-60-64700 | Misc. Expense | 0 | 132 | 200 |
| | Total | 65789 | 23922.71 | 137945 |
| 500-70-521100 | Salaries | 73000 | 50799.22 | 92675 |
| 500-70-522900 | Payroll Taxes | 4750 | 4189.57 | 7241 |
| 500-70-523000 | Employee Medical Insurance | 13080 | 5515.11 | 10102 |
| 500-70-523100 | Retirement Expense | 5750 | 5720.77 | 5895 |
| 500-70-52310 | Insurance - Law Enforcement | 3600 | 3234.5 | 3600 |
| 500-70-52320 | Insurance - Workman's Comp | 780 | 499.09 | 550 |
| 500-70-52340 | Insurance - General Liability | 150 | 73.83 | 125 |
| 500-70-52350 | Insurance - Auto | 1440 | 1952.21 | 2200 |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested |
|---------------|--|-------------------|-----------------|---------------------|
| 500-70-52370 | Insurance - Errors & Omissions | 120 | 172.44 | 200 |
| 500-70-52380 | Insurance - Equipment & Property | 216 | 317.57 | 350 |
| 500-70-64900 | Office Supplies | 180 | 244.44 | 250 |
| 500-70-68100 | Telephone Expense | 600 | 376.8 | 500 |
| 500-70-53250 | Legal and Accounting | 0 | 500 | 500 |
| 500-70-533400 | School Expense | 1 | 0 | 500 |
| 500-70-64700 | Misc. Expense | 3000 | 0 | 3000 |
| 500-70-60200 | Vehicle Fuel/Oil | 5000 | 4600.39 | 5000 |
| 500-70-68900 | Vehicle Maintenance | 2000 | 5630.81 | 5000 |
| 500-70-53730 | Software Maintenance & Repair | 1800 | 3057.34 | 3200 |
| 500-70-64910 | Supplies | 500 | 120.09 | 500 |
| 500-70-549400 | Vehicles | 0 | 0 | 0 |
| 500-70-957300 | Body Cam Purchase | 0 | 0 | 4500 |
| 500-70-66500 | Postage | 0 | 12.66 | 20 |
| | Total | 115967 | 87016.84 | 145908 |
| 500-75-521100 | Salaries | 0 | 46113.58 | 42511 |
| 500-75-522900 | Payroll Taxes | 0 | | 2841 |
| 500-75-523000 | Employee Medical Insurance | 0 | 0 | 0 |
| 500-75-523100 | Retirement Expense | 0 | | 0 |
| 500-75-523300 | Insurance - Workman's Comp | 700 | 480.72 | 500 |
| 500-75-523400 | Insurance - General Liability | 125 | 153.54 | 200 |
| 500-75-523700 | Insurance - Errors & Omissions | 100 | 139.16 | 150 |
| 500-75-532300 | Telephone & Pager | 0 | 0 | 0 |
| 500-75-545900 | Continuing Education /Training Expense | 400 | 0 | 400 |
| | Total | 1325 | 46887 | 46602 |
| 500-80-52320 | Insurance - Workman's Comp | 500 | 480.7 | 500 |
| 500-80-52340 | Insurance - General Liability | 125 | 116.63 | 125 |
| 500-80-63300 | Insurance Expense | 0 | 9066 | 10000 |
| 500-80-60200 | Vehicle Fuel/Oil | 3000 | 3459.96 | 4000 |
| | Total | 3625 | 13123.29 | 14625 |
| 500-90-52320 | Insurance - Workman's Comp | 0 | 332.88 | 400 |
| 500-90-52340 | Insurance - General Liability | 0 | 116.64 | 140 |
| 500-90-52350 | Insurance - Auto | 0 | 1059.72 | 1200 |
| 500-90-52370 | Insurance - Errors & Omissions | 0 | 105.88 | 120 |
| 500-90-52380 | Insurance - Equipment & Property | 0 | 190.41 | 200 |
| | Total | 0 | 1805.53 | 2060 |

| Account # | Account Description | MUNICIPAL COURT FUND | | 2023-2024 Requested |
|---------------|---|----------------------|------------------|---------------------|
| | | 2022-2023 Current | Current YTD | |
| 510-00-47980 | Misc. Revenue | 0 | 1393.86 | 0 |
| 510-00-47940 | Interest Paid to Fund | 20 | 35.7 | 40 |
| | Total | 20 | 1429.56 | 40 |
| 510-75-45800 | Municipal Court Fines | 120000 | 132054.28 | 150000 |
| 510-75-45900 | Court Cost | 0 | 0 | 0 |
| 510-75-46100 | Municipal Court Technology Fund | 0 | 1314.5 | 1500 |
| 510-75-46200 | Municipal Court Building Security Fund | 0 | 1606.53 | 1700 |
| 510-75-46300 | Municipal Jury Fund | 0 | 32.82 | 50 |
| 510-75-46400 | Local Truancy Prevention & Diversion Fund | 0 | 1633.38 | 1800 |
| 510-75-46500 | Time Payment Reimbursement Fee | 0 | 195 | 225 |
| 510-75-46600 | Omnibase Reimbursement Fee | 0 | 60 | 60 |
| 510-75-99100 | Transfer In | 0 | 0 | 0 |
| | Total | 120000 | 136896.51 | 155335 |
| 510-00-60400 | Bank Service Charges | 15 | 14.65 | 17 |
| | Total | 15 | 14.65 | 17 |
| 510-70-67500 | Security Expenses | 1800 | 1613.4 | 200 |
| | Total | 1800 | 1479.4 | 1800 |
| 510-75-52500 | Collection Agency | 3000 | 1499.57 | 1700 |
| 510-75-53360 | Dues | 150 | 0 | 150 |
| 510-75-64700 | Misc. Expense | 1500 | 512.82 | 1000 |
| 510-75-53730 | Software Maintenance & Repair | 10000 | 5737.39 | 6000 |
| 510-75-5374 | OMNI | 500 | 0 | 500 |
| 510-75-537800 | Equipment Rental (Copier) | 0 | 0 | 0 |
| 510-75-60000 | Advertising and Publication | 0 | 25 | 0 |
| 510-75-60500 | Returned Check Expense | 0 | 274 | 300 |
| 510-75-62000 | Continuing Education /Training Expense | 1000 | 250 | 1000 |
| 510-75-66500 | Postage | 0 | 66.83 | 100 |
| 510-75-549300 | Fines Reimburse State Costs | 0 | 0 | 0 |
| 510-75-99200 | Transfer Out | 0 | 28605.82 | 64000 |
| | Total | 34150 | 15335.55 | 74750 |

| Account # | Account Description | FORFEITURE FUND | | 2023-2024 Requested |
|---------------|---------------------------------|-------------------|-------------|---------------------|
| | | 2022-2023 Current | Current YTD | |
| 520-00-414000 | Interest Paid to Fund | 1 | 1.05 | 1 |
| 520-00-991001 | Bank Reconciliation Adjustments | 0 | 0 | 0 |
| | Total | 1 | 1.05 | 1 |
| 520-70-413000 | Misc. Revenue | 0 | 0 | 0 |
| 520-70-456000 | Seized Revenue - Drug Related | 1 | 0 | 1 |
| 520-70-456500 | Sale of Police Seizures | 2500 | 0 | 2500 |
| 520-70-991000 | Transfer In | 0 | 0 | 0 |
| 520-70-991001 | Bank Reconciliation Adjustments | 0 | 0 | 0 |
| | Total | 2501 | 0 | 2501 |
| 520-70-521100 | Salaries | 0 | | 0 |
| 520-70-533700 | Misc. Expense | 0 | 0 | 0 |
| 520-70-538400 | OVER DRAFT FEE | 0 | 0 | 0 |
| 520-70-538500 | BANK FEE | 0 | 0 | 0 |
| 520-70-545600 | Seizure Expenses | 0 | 0 | 0 |
| 520-70-992000 | Transfer Out | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 |

| Account # | Account Description | RESERVE FUND | | 2022-2023 Requested |
|---------------|------------------------------|-------------------|-------------|---------------------|
| | | 2021-2022 Current | Current YTD | |
| 540-00-413000 | Misc. Revenue | 0 | 0 | 0 |
| 540-00-414000 | Interest Paid to Fund | 0 | 0.1 | 1 |
| | Total | 0 | 0.1 | 1 |
| 540-70-457000 | Reserve Organization Revenue | 0 | 0 | 0 |
| 540-70-991000 | Transfer In | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 |
| 540-70-533700 | Misc. Expense | 0 | 0 | 0 |
| 540-70-992000 | Transfer Out | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 |

| Account # | Account Description | LEOSE FUND | | 2022-2023 Requested |
|---------------|--|-------------------|-------------|---------------------|
| | | 2021-2022 Current | Current YTD | |
| 550-00-414000 | Interest Paid to Fund | 1 | 0.56 | 1 |
| 550-00-991001 | Bank Reconciliation Adjustments | 0 | 0 | 0 |
| | Total | 1 | 0.56 | 1 |
| 550-70-455500 | Miscellaneous Income - State | 700 | 0 | 700 |
| 550-70-991000 | Transfer In | 0 | 0 | 0 |
| 550-70-991001 | Bank Reconciliation Adjustments | 0 | 0 | 0 |
| | Total | 700 | 0 | 700 |
| 550-70-533700 | Misc. Expense | 0 | 0 | 0 |
| 550-70-545900 | Continuing Education /Training Expense | 0 | 0 | 0 |
| 550-70-992000 | Transfer Out | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 |

| Account # | Account Description | SPECIAL FUND | | 2022-2023 Requested |
|----------------|-------------------------------------|-------------------|---------------|---------------------|
| | | 2021-2022 Current | Current YTD | |
| 800-00-CRF4557 | COVID RELIEF FUNDS | | | 35150 |
| 800-00-AR4555 | American Rescue Plan Income - State | 216316 | 216316 | 216316 |
| | Total | 216316 | 216316 | 251466 |
| 800-00-AR4556 | ARPA Sewer Project | | | 216316 |
| 800-00-CRF4558 | COVID RELIEF FUNDS | | | 35150 |
| | Total | | | 251466 |

| | Revenue | Expense | |
|---------------------|-----------------|-----------------|----------------|
| Electric CD | 6541.76 | | |
| City of Garrison | 13993.92 | | |
| Forfeiture | 10867.58 | | |
| Seizure | 3515.57 | | |
| Austin Bank CD | 15251.72 | | |
| | 50170.55 | | |
| System 100 | 437548 | 0 | |
| | | 0 | |
| | | 351439.6 | |
| | <u>437548</u> | <u>351439.6</u> | |
| Gas 200 | 299048 | 365760 | |
| Sewer 300 | 6661460 | 6829445 | |
| Garbage 400 | 75584 | 55700 | |
| General 500 | 629200 | 219657 | |
| | 33000 | 137945 | |
| | 250 | 145908 | |
| | 0 | 46602 | |
| | | 14625 | |
| | | 2060 | |
| | <u>662450</u> | <u>566797</u> | |
| Municipal Court 510 | 155335 | 17 | |
| | 40 | 1800 | |
| | | 74750 | |
| | <u>155375</u> | <u>76567</u> | |
| Forfeiture 520 | 2502 | 0 | |
| Reserve 540 | 1 | 0 | |
| Lease 550 | 701 | 1320 | |
| Special 800 | 251466 | 251466 | |
| | 8546135 | 8498495 | 47640.4 |