

COG General Fund
Balanced Budget 24-25 page 1
Workshop Date 08/17/2024

	<u>Oct 1, '23</u>	<u>Budget</u>	<u>Proposed</u>
	<u>Jul 24, 24</u>		<u>24-25</u>
Income			
01200 · Administration - Income			
1203010 · Ad Valorem Current			
1203990 · Tax M&O	611,219.83	626,660.00	740,686.96
1203991 · Tax I&S	1,876.25	0.00	
1203992 · PI M&O	10,861.47	0.00	20,500.00
1203993 · PI I&S	271.28	0.00	
1203994 · Rendition Current	-7.00	0.00	0.00
Total 1203010 · Ad Valorem Current	<u>624,221.83</u>	<u>626,660.00</u>	<u>761,186.96</u>
1203011 · Ad valorem Delinquent			
1203995 · Delinquent Tax M&O	46,211.64	25,000.00	46,500.00
1203996 · Delinquent Tax I&S	37.35	0.00	
1203997 · Delinquent PI M&O	14,110.74	9,000.00	16,150.00
1203998 · Delinquent PI I&S	21.34	0.00	
1203999 · Rendition Delinquent	-1.16	0.00	0.00
Total 1203011 · Ad valorem Delinquent	<u>60,379.91</u>	<u>34,000.00</u>	<u>62,650.00</u>
1203018 · City Hall Data Entry Errors GF	0.00	0.00	0.00
1203019 · CPA State Fiscal Payment	286.91	7,500.00	7,500.00
1203021 · City Employee Donations	70.00	0.00	0.00
1203025 · Franchise Taxes	48,000.45	48,000.00	48,000.00
1203035 · Sales Taxes	409,860.50	400,000.00	450,000.00
1203040 · Mixed Beverage Taxes	251.42	1,000.00	1,000.00
1204999 · County Arrest Fee Income	0.00	1,000.00	1,000.00
1205215 · Plumbing permits	2,717.48	6,500.00	5,000.00
1205230 · Building permits	8,244.43	30,000.00	20,000.00
1205233 · Vendors/Solicitors permits	300.00	100.00	150.00
1205235 · Electrical permits	4,962.84	8,750.00	7,500.00
1205242 · Police Reports	1,049.49	750.00	1,200.00
1205243 · Notary And Copy Fees	204.54	350.00	500.00
1206001 · 4B Admin Services	5,400.00	7,200.00	7,200.00
1206310 · NSF Fees//Over - Short	-529.34	100.00	100.00
1206325 · Misc Income	789.44	720.00	800.00
1206327 · Credit Card Swipe Fee	117.00	0.00	200.00
1206328 · EMS County Ambulance	6,279.25	6,000.00	7,000.00
1206330 · Towing Fees	1,220.00	4,000.00	2,500.00
4606325 · Child Safety Fees	1,745.43	2,000.00	2,000.00
4606327 · Transfer Fines from Court	136,169.91	200,000.00	145,000.00
9010500 · Vendor Refunds	4,078.98	0.00	0.00
9010503 · Bank Reversals - Checks	513.68	0.00	0.00
9019999 · Unknown Revenue Source	1,968.00	0.00	0.00
01200 · Administration - Income - Other	64.72	0.00	0.00
Total 01200 · Administration - Income	<u>1,313,913.87</u>	<u>1,384,630.00</u>	<u>1,530,486.96</u>
02200 · Police - Income			
1205241 · LEOSE Training	2,128.18	1,000.00	1,500.00
1206303 · Donations Received	0.00	500.00	500.00
1206305 · Crime Victim Income	0.00	500.00	500.00
Total 02200 · Police - Income	<u>2,128.18</u>	<u>2,000.00</u>	<u>2,500.00</u>
04200 · Fire - Income			
1206343 · Donations	3,250.00	0.00	0.00

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1206344 · Fire Subsidy	11,518.41	0.00	0.00
Total 04200 · Fire - Income	14,768.41	0.00	0.00
05200 · Streets - Income			
1205220 · Garbage Bill collections	184,130.44	252,000.00	245,000.00
Total 05200 · Streets - Income	184,130.44	252,000.00	245,000.00
06200 · Parks - Income			
1206313 · Donations Park	100.00	5,000.00	1,000.00
1206314 · Park Rental Income	1,100.00	1,000.00	1,500.00
1206315 · Park Events Income	0.00	750.00	750.00
Total 06200 · Parks - Income	1,200.00	6,750.00	3,250.00
09100 · TXCLS 4001 GF Interest	31,386.77	25,000.00	30,000.00
09200 · TXCLS 4002 Contingency Interest	45,985.12	25,000.00	40,000.00
1203000 · REVENUES			
2487915 · Transfers in GF, from SF	97.56	0.00	23,000.00
Total 1203000 · REVENUES	97.56	0.00	23,000.00
2485300 · Grants Revenues	68,025.00	0.00	0.00
Total Income	1,661,635.35	1,695,380.00	1,874,236.96
Gross Profit	1,661,635.35	1,695,380.00	1,874,236.96
Expense			
11000 · Administration Expenses			
11100 · Administration Payroll			
1210210 · Wages	131,353.54	158,184.00	182,686.40
1210211 · City Administrator Wages	29,412.36	75,004.00	0.00
1210425 · Workers Comp Insurance	4,083.60	1,000.00	2,009.55
1210430 · Unemployment Ins (SUTA)	269.45	1,458.00	1,215.00
1210450 · Retirement Expense	7,778.77	11,000.00	6,942.17
1210460 · Health Insurance Expense	39,048.26	48,404.00	30,785.04
1212410 · FICA Exp Admin	11,926.11	17,603.00	13,975.51
1212411 · AFLAC	4,076.24	0.00	0.00
Total 11100 · Administration Payroll	227,948.33	312,653.00	237,613.67
11200 · Administration Operating			
1201039 · Admin Cell Phone Reimbursement	300.00	750.00	0.00
1210220 · Building Inspector	27,353.12	25,000.00	25,000.00
1210470 · Contract Labor	21,300.00	1,000.00	2,000.00
1210510 · Office Supplies	3,004.66	3,500.00	5,000.00
1210530 · Operating Supplies	5,688.21	2,100.00	5,000.00
1210540 · General Use Supplies	3,159.41	2,100.00	3,500.00
1210541 · Election Expense	21,440.15	25,000.00	0.00
1210545 · Emergency Management	133.81	0.00	0.00
1210610 · Attorney Fees	17,999.96	40,000.00	30,000.00
1210613 · Computers Software R&M	941.99	2,000.00	2,000.00
1210614 · IT Support	126.32	0.00	0.00
1210615 · Rep & Maint Office	4,148.03	1,000.00	3,500.00
1210616 · IT Contract	15,684.59	20,000.00	20,000.00
1210617 · Incode Planning	17,146.70	0.00	25,000.00
1210622 · Rep & Maint Equipment	0.00	750.00	5,000.00
1210625 · Maintenance Contracts	6,091.79	3,500.00	7,500.00
1210627 · San Pat Cty Appraisal Dist	7,673.97	9,500.00	9,500.00

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1210630 · San Pat Cty Tax Collector	3,123.98	3,500.00	4,500.00
1210635 · Audit Fees	20,000.00	25,000.00	35,000.00
1210644 · Outside Accountants	45,000.00	60,000.00	60,000.00
1210645 · Professional Services	0.00	5,500.00	5,000.00
1210646 · Engineering Services	260.00	10,000.00	0.00
1210650 · Legal Notices & Filings	1,690.99	1,000.00	2,500.00
1210651 · Dues Memberships Subscriptions	1,206.00	2,000.00	2,000.00
1210652 · Equipment Rental	2,463.33	3,500.00	3,000.00
1210656 · EMS Expense	15,000.00	18,000.00	18,000.00
1210660 · Postage, Shipping	6,651.25	3,000.00	3,000.00
1210665 · Telephone	4,279.65	8,000.00	6,000.00
1210666 · General Refund	150.00	150.00	200.00
1210670 · Electric Utilities	31,149.50	32,000.00	35,000.00
1210675 · Other Utilites	1,992.41	1,000.00	2,500.00
1210676 · Bank Service Fees/late fees	16,753.15	10,000.00	18,000.00
1210678 · Payroll Processing Fees	3,338.09	2,400.00	4,000.00
1210679 · Cyber Liability	58.35	0.00	1,000.00
1210681 · Errors & Omissions Ins	2,446.00	1,500.00	2,500.00
1210685 · General Liability	1,420.00	1,500.00	1,500.00
1210686 · Real & Personal Property I	1,755.80	1,000.00	2,500.00
1210687 · Windstorm	1,000.00	1,000.00	3,700.00
1210695 · Travel Train & Meetings	0.00	1,500.00	2,500.00
1210725 · Records Mgmt Fees	456.00	2,500.00	2,500.00
1211610 · San Pat Cty animal control	7,050.00	3,200.00	5,000.00
1212693 · Employee Screen & Test	35.50	250.00	250.00
Total 11200 · Administration Operating	317,306.91	347,700.00	363,150.00
11300 · Administration - Capital Outlay			
1210730 · Office Equipment	0.00	2,500.00	2,500.00
Total 11300 · Administration - Capital Outlay	0.00	2,500.00	2,500.00
Total 11000 · Administration Expenses	545,255.24	662,853.00	603,263.67
12000 · Police Expenses			
12100 · Police - Payroll			
1210426 · Workmens Compensation	4,083.60	17,866.00	14,725.40
1210461 · Health Insurance Expense - PD	45,055.22	85,191.00	81,067.32
1213210 · Wages PD	279,910.84	335,211.00	420,725.76
1213410 · Fica Exp PD	20,334.43	25,643.00	32,185.52
1213430 · SUTA Exp PD	73.41	1,944.00	1,944.00
1213450 · TMRS Exp PD	14,184.42	16,928.00	21,330.80
1213451 · AFLAC	3,261.85	0.00	0.00
Total 12100 · Police - Payroll	366,903.77	482,783.00	571,978.80
1213681 · LEOSE - Training	105.00	0.00	
1213682 · Donations Expense PD	23,145.62	0.00	
12200 · Police - Operating			
1212695 · Radio - Dispatch	955.00	1,500.00	1,500.00
1213509 · Crossing Guards PD	3,878.40	10,000.00	5,000.00
1213510 · Office supplies PD	4,492.85	1,500.00	2,000.00
1213511 · Fuel PD	17,437.58	25,000.00	25,000.00
1213515 · Tires etc PD	1,241.58	2,500.00	2,500.00
1213530 · Operating Supplies PD	5,870.51	5,000.00	15,000.00

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	<u>Jul 24, 24</u>		<u>24-25</u>
1213531 · Supplies General PD	85.46	500.00	0.00
1213610 · Vehicles Rep & Maint PD	7,704.23	10,678.00	10,000.00
1213615 · Rep & Maint Office	4,912.55	0.00	5,000.00
1213616 · Contract Labor	700.00	0.00	0.00
1213622 · Equip Rep & Maint PD	4,713.66	2,500.00	5,000.00
1213623 · Computers Software R&M	5,739.51	0.00	3,500.00
1213626 · Telephone PD	7,147.79	8,000.00	8,500.00
1213627 · Utilities PD	5,174.38	5,000.00	6,500.00
1213628 · Licenses, dues (PD)	4,541.20	6,000.00	6,000.00
1213657 · Inmate Housing	135.00	750.00	750.00
1213658 · Inspections, Permits & Subscntns	145.28	250.00	250.00
1213660 · Postage & Shipping	81.35	250.00	250.00
1213676 · Radio Air time PD	2,070.00	1,500.00	2,500.00
1213677 · Uniforms - PD	3,700.91	4,500.00	4,500.00
1213680 · Travel, Training PD	6,074.92	1,500.00	2,000.00
1213685 · General Liability	214.20	7,000.00	5,000.00
1213686 · Real & Personal Property Ins	1,795.80	2,000.00	2,000.00
1213687 · Windstorm	0.00	3,000.00	3,000.00
1213688 · Auto Phys Damage & Automobile	1,199.75	500.00	3,000.00
1213689 · Mobile Equipment Ins	500.00	0.00	1,000.00
1213690 · Law Enforc Liability Ins	4,930.00	0.00	5,500.00
1213691 · Cyber Liability	58.33	0.00	1,000.00
Total 12200 · Police - Operating	96,813.24	105,428.00	126,250.00
12300 · Police - Capital Outlay			
1213711 · Vehicles & Computer	55,206.56	0.00	46,000.00
1213730 · Office Equipment	0.00	500.00	1,500.00
Total 12300 · Police - Capital Outlay	55,206.56	500.00	47,500.00
Total 12000 · Police Expenses	542,174.19	588,711.00	745,728.80
1207915 · Transfers In	-500.00	0.00	
1210684 · Transfer Out 4B Sales Tax	113,007.51	100,000.00	112,500.00
13000 · Court - Expenses			
13100 · Court - Payroll			
1211430 · SUTA Exp Court	0.00	0.00	0.00
1214230 · FICA exp Mun Ctr	0.00	0.00	0.00
4210690 · Court Clerk Wages	0.00	0.00	0.00
4663450 · Retirement	0.00	0.00	0.00
4663460 · Group Health & Life Ins	0.00	0.00	0.00
Total 13100 · Court - Payroll	0.00	0.00	0.00
Total 13000 · Court - Expenses	0.00	0.00	0.00
15000 · Streets - Expenses			
15200 · Streets - Operating			
1214210 · Vehicle Rep & Maint (STR)	974.64	2,000.00	2,000.00
1214218 · Equip Rep & Maint (str)	5,580.85	10,000.00	7,500.00
1214290 · Garbage & Waste Fees	171,822.08	242,000.00	245,000.00
1214620 · Vector - R&M Equipment	1,999.56	2,000.00	2,500.00
1216220 · Contract Labor STR	1,800.00	5,000.00	21,200.00
1216510 · Fuel & Lubricants STR	619.92	3,000.00	1,000.00
1216530 · Supplies Operating STR	167.38	2,500.00	2,500.00
1216541 · Street Repairs & Maintenance	9,679.57	20,000.00	15,000.00

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	<u>Jul 24, 24</u>		<u>24-25</u>
1216545 · Professional Services	360.00	0.00	500.00
1216625 · Street Lighting STR	17,109.47	18,000.00	20,000.00
1216652 · Equipment Rental	0.00	1,000.00	750.00
1216943 · Supplies General STR	489.98	0.00	0.00
Total 15200 · Streets - Operating	210,603.45	305,500.00	317,950.00
Total 15000 · Streets - Expenses	210,603.45	305,500.00	317,950.00
16000 · Park - Expenses			
16200 · Park - Operating			
1200665 · Parks Operating Other	470.75	1,000.00	1,500.00
1200667 · Contract Labor	1,300.00	0.00	1,500.00
1210720 · General Equipment	0.00	1,000.00	950.00
1213629 · Utilities	1,975.81	2,000.00	3,000.00
1216218 · Repair & Maint - Equipment	441.99	7,500.00	6,500.00
1216511 · Fuel & Lubricants	0.00	500.00	500.00
1216620 · Parks Maint	5,431.49	5,000.00	6,950.00
1216621 · Park Events Expense	1,482.55	2,000.00	2,000.00
1216622 · Refund for Park Rental	450.00	0.00	0.00
1216686 · Real & Personal Property Inc	192.00	0.00	2,000.00
Total 16200 · Park - Operating	14,594.59	1,000.00	24,900.00
Total 16000 · Park - Expenses	14,594.59	1,000.00	24,900.00
2528911 · Transfer-Out	23,791.84	0.00	0.00
66000 · Payroll Expenses	70.76	0.00	
9908911 · Transfer - out/in	5,095.00	0.00	69,700.00
Total Expense	1,751,241.58	1,676,064.00	1,874,042.47
Net Income	-89,606.23	19,316.00	194.49

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	Oct 1, '23		Proposed
	Jul 24, 24	Budget	24-25
Income			
09400 · TX Cls 4004 Interest Income	26,706.35	10,000.00	20,000.00
1203000 · REVENUES			
2487915 · Transfers in GF	0.00	0.00	0.00
1203000 · REVENUES - Other	0.00	0.00	0.00
Total 1203000 · REVENUES	0.00	0.00	0.00
1203500 · Donations To City W&S	0.00	0.00	0.00
3003065 · Check Reversal At Bank	25.25	0.00	0.00
3003066 · Data Entry Errors City Hall	0.00	0.00	0.00
3003077 · Transfers In	139,009.00	0.00	0.00
3206314 · Deposit At Branch Bank	0.02	0.00	0.00
4003078 · Transfer in Debt Service Fund	0.00	0.00	0.00
7200 · Water - Income			
3003069 · Water Tower Rental Income	16,873.00	26,855.00	26,855.00
3003070 · Water Bill Payments Received	704,422.99	680,000.00	750,000.00
3003072 · Connection Fees	1,095.00	2,000.00	2,000.00
3003073 · Reconnection Fees	650.00	3,500.00	1,500.00
3003074 · Capital Imp Charge	0.00	0.00	0.00
3003075 · Water Tap Fees	0.00	7,500.00	7,500.00
3003078 · Penalties & Late Fees	6,541.14	28,500.00	28,500.00
3003476 · Temp Water Turn On	0.00	0.00	0.00
3003477 · ExxonMobil	14,276.63	18,000.00	18,000.00
3203077 · Reimbursements - Meters, Equip	1,989.68	0.00	10,000.00
3206310 · Over-Short NSF Fees	105.15	500.00	500.00
3206311 · Meter Tampering Fee	0.00	0.00	0.00
3206312 · Credit Card Swipe Fee	864.00	1,500.00	1,500.00
3206313 · CDBG Grant 7218181	0.00	0.00	0.00
7200 · Water - Income - Other	120.00	0.00	0.00
Total 7200 · Water - Income	766,940.59	768,355.00	846,355.00
8200 · Sewer - Income			
3003071 · Sewer Bill Payments Received	472,834.06	267,289.00	475,000.00
3003076 · Sewer Tap Fees	0.00	2,500.00	2,500.00
3003080 · Transfers In Debt Service	0.00	0.00	0.00
3003081 · ExxonMobil Sewer	19,168.10	0.00	25,000.00
3003099 · Contingency Transfers In	0.00	0.00	0.00
3003100 · GLO Grant Generators	-76,775.00	0.00	15,000.00
8200 · Sewer - Income - Other	260.15	0.00	0.00
Total 8200 · Sewer - Income	415,487.31	269,789.00	517,500.00
99000 · Refunds - Reimbursements			
19998 · Vendor Reimbursements	0.00	0.00	0.00
19999 · Damaged City Property Reimburse	0.00	0.00	0.00
9991 · Comptroller Refunds	0.00	0.00	0.00
9992 · IRS Refunds	0.00	0.00	0.00
9993 · State Disaster Reimbursements	0.00	0.00	0.00
9994 · FEMA Reimbursements	0.00	0.00	0.00
99000 · Refunds - Reimbursements - Other	0.00	0.00	0.00
Total 99000 · Refunds - Reimbursements	0.00	0.00	0.00

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	Oct 1, '23 <u>Jul 24, 24</u>	<u>Budget</u>	<u>Proposed 24-25</u>
Total Income	1,348,168.52	1,048,144.00	1,383,855.00
Cost of Goods Sold			
50000 · Cost of Goods Sold	0.00	0.00	0.00
Total COGS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	1,348,168.52	1,048,144.00	1,383,855.00
Expense			
1210676 · Bank Service Fees	13,986.04	15,000.00	15,000.00
1210677 · NSF Returned Item	3,644.56	0.00	3,500.00
17000 · Water - Expenses			
17100 · Water - Payroll			
3031430 · FICA Exp - Water	6,621.30	5,728.32	6,205.68
3031470 · SUTA Expense -Water	244.91	350.00	486.00
3210210 · Wages - Water	89,009.26	71,760.00	81,120.00
3210426 · Worker's Compensation	4,083.60	5,000.00	2,514.72
3210450 · TMRS Expense - Water	2,426.54	4,500.00	4,112.78
3210460 · Health Ins Exp - Water	20,802.55	16,000.00	20,523.36
3210462 · AFLAC	1,357.95	0.00	0.00
3210464 · Child Support Payments	0.00	0.00	0.00
17100 · Water - Payroll - Other	0.00	0.00	0.00
Total 17100 · Water - Payroll	<u>114,542.11</u>	<u>103,338.32</u>	<u>114,962.54</u>
17200 · Water - Operating			
3030404 · Water Over-Payment	143.91	0.00	0.00
3030405 · Re-Deposit	-2,938.30	0.00	0.00
3030425 · Contract Labor	0.00	0.00	0.00
3030510 · Office Supplies	411.38	700.00	700.00
3030540 · General Use Supplies	29.86	500.00	500.00
3030545 · Municipal Complex Participation	0.00	0.00	0.00
3030625 · Maintenance Contracts	0.00	2,500.00	2,500.00
3030645 · Professional Services	0.00	500.00	500.00
3030650 · Grant projects			
303651 · Engineering Costs	0.00	0.00	0.00
303652 · Construction Costs	0.00	0.00	0.00
303653 · Administrative Costs	0.00	0.00	0.00
303654 · City Grant Match	0.00	0.00	0.00
3030650 · Grant projects - Other	0.00	0.00	0.00
Total 3030650 · Grant projects	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
3030657 · Construction Expense	0.00	5,000.00	5,000.00
3030659 · Engineering Expense	0.00	20,000.00	20,000.00
3030685 · General Liability	214.20	6,200.00	4,000.00
3030686 · Property Insurance Tower	0.00	8,200.00	8,200.00
3030687 · Property Insurance Ground	0.00	10,000.00	10,000.00
3030688 · Auto Phys Damage & Liability	2,939.74	0.00	4,000.00
3030689 · Windstorm	0.00	0.00	2,000.00
3030690 · Real & Personal Property	1,987.80	0.00	3,000.00
3031534 · Operating Supplies - Water	3,771.49	7,500.00	7,500.00
3031618 · Rep & Maint Equip - Water	13,079.07	15,000.00	15,000.00
3031620 · Rep & Maint - Water	4,808.65	0.00	5,000.00

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	Oct 1, '23		Proposed
	Jul 24, 24	Budget	24-25
3031621 · Rep & Maint Water Lines (w)	34,985.82	25,000.00	35,000.00
3031622 · Small Tools & Equipment	89.99	0.00	1,500.00
3031623 · Computers, Software R&M	0.00	0.00	15,000.00
3031624 · IT Support	0.00	0.00	0.00
3031625 · Rental Equipment - Water	2,500.00	3,000.00	4,000.00
3031630 · SPMWD Water Purchase	248,089.60	360,000.00	450,000.00
3031650 · Legal Notices	0.00	1,500.00	1,500.00
3031670 · Utilities	0.00	0.00	2,500.00
3031681 · Seminars & Training	82.00	0.00	500.00
3210520 · Fuel & Lubricants - Water	4,579.35	5,000.00	5,500.00
3210525 · Tire & Vehicle Supplies - Water	463.36	1,500.00	1,500.00
3210621 · Repair & Main Vehicles - Water	5,731.01	3,500.00	5,500.00
3210651 · Dues-Memberships-Subscpt - Wtr	962.00	5,000.00	3,000.00
3210655 · Water Sample Testing	4,487.56	750.00	7,000.00
3210658 · Inspections-Permits-Licenses	12,773.99	3,000.00	5,000.00
3210659 · Fines and Penalties	0.00	0.00	0.00
3210660 · Postage-Shipping - Water	2,580.22	5,000.00	6,000.00
3210670 · Electric Utilities Exp	8,500.93	25,000.00	15,000.00
3213674 · Uniforms - Water	1,840.00	2,500.00	3,000.00
17200 · Water - Operating - Other	0.00	0.00	0.00
Total 17200 · Water - Operating	352,124.67	516,850.00	649,400.00
17300 · Water Capital Outlay			
3030705 · CO Construction Expense	0.00	0.00	0.00
3030710 · Vehicles & Equipment	28,194.90	0.00	65,000.00
3210664 · Interest Exp	0.00	0.00	0.00
17300 · Water Capital Outlay - Other	0.00	0.00	0.00
Total 17300 · Water Capital Outlay	28,194.90	0.00	65,000.00
17000 · Water - Expenses - Other	0.00	0.00	0.00
Total 17000 · Water - Expenses	504,865.68	620,188.32	829,362.54
18000 · Sewer - Expenses			
18100 · Sewer - Payroll			
3031431 · FICA Expense - Sewer	3,800.95	6,046.56	6,842.16
3031471 · SUTA Expense - Sewer	9.00	486.00	486.00
3210211 · Wages - Sewer	50,533.72	79,040.00	89,440.00
3210425 · Work com Ins	4,083.60	3,556.80	2,772.64
3210451 · TMRS Expense - Sewer	2,595.59	3,991.52	4,534.61
3210461 · Health Ins Exp - Sewer	7,167.27	19,361.76	20,523.36
3210463 · AFLAC	343.74	0.00	0.00
18100 · Sewer - Payroll - Other	0.00	0.00	0.00
Total 18100 · Sewer - Payroll	68,533.87	112,482.64	124,598.77
18200 · Sewer - Operating			
1210654 · Construction expenses	0.00	50,000.00	50,000.00
1210658 · Inspections, Permits, Licenses	3,188.67	5,500.00	5,500.00
1219141 · TX CDBG 7215180 Consruction	0.00	0.00	0.00
3030476 · Cheniere 212 Agreement Expense	0.00	0.00	0.00
3031066 · Telephone (on call)	437.40	1,500.00	1,000.00
3031421 · Contract Labor	18,900.00	25,000.00	25,000.00

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	Oct 1, '23		Proposed
	Jul 24, 24	Budget	24-25
3031520 · Fuel & Lubricants	0.00	2,500.00	2,500.00
3031530 · Supplies Operating - Sewer	663.19	2,500.00	3,500.00
3031536 · Oper supplies - Sewer	436.29	1,000.00	0.00
3031540 · General Use Supplies	29.86	0.00	1,000.00
3031541 · Sewer Chemicals	8,238.94	5,000.00	10,000.00
3031617 · Rep & Maint Equip - Sewer	42,124.13	10,000.00	20,000.00
3031619 · Rep & Maint - Sewer	2,726.37	10,000.00	10,000.00
3031626 · Equipment Rental - Sewer	14,931.20	1,750.00	10,000.00
3031627 · Computers, Software R&M	0.00	0.00	2,500.00
3031629 · IT Support - Incident Fees	0.00	0.00	500.00
3031651 · Dues, Memberships, Subscription	876.50	500.00	600.00
3031660 · Postage & Shipping	0.00	200.00	200.00
3031671 · Utilities	0.00	0.00	0.00
3031672 · Electric Utilities	0.00	0.00	0.00
3031680 · Seminars & Training	44.00	500.00	0.00
3031685 · General Liability	214.20	4,500.00	3,500.00
3031687 · Property Insurance	0.00	2,500.00	2,500.00
3031688 · Auto Phys Damage & Liability	2,439.74	0.00	2,500.00
3031689 · Windstorm	0.00	0.00	3,700.00
3031690 · Real & Personal Property	1,799.80	0.00	2,500.00
3032623 · Rep & Main Sewer Lines	116,642.85	75,000.00	110,000.00
3032631 · Sewer Sludge Disposal	16,904.28	7,500.00	20,000.00
3032633 · Sewer Sample Testing	5,392.00	7,500.00	8,500.00
3032652 · Legal Notices	0.00	120.00	1,000.00
3210521 · Fuel & Lubricants - Sewer	4,841.57	4,500.00	5,500.00
3210526 · Tires-Vehicle Supplies - Sewer	223.18	1,500.00	1,500.00
3210530 · Operating Supplies - Sewer	1,090.32	750.00	2,500.00
3210620 · Repair & Maint Other	516.35	0.00	2,000.00
3210622 · Repair & Main Equipment	8,348.24	0.00	11,500.00
3210623 · Repair & Main Vehicles - Sewer	6,133.45	5,000.00	7,500.00
3210645 · Professional Fees	0.00	5,000.00	5,000.00
3210656 · Fines and Penalties	0.00	0.00	0.00
3210671 · Electric Utilities Expense	15,349.89	5,500.00	20,000.00
3210676 · Grant Expenses - Sewer			
321101 · Engineering Costs	0.00	0.00	0.00
321102 · Construction Costs	0.00	0.00	0.00
321103 · Administration Costs	0.00	0.00	0.00
3210676 · Grant Expenses - Sewer - Other	0.00	0.00	0.00
Total 3210676 · Grant Expenses - Sewer	0.00	0.00	0.00
3210690 · Engineering Expense	0.00	5,000.00	10,000.00
3213675 · Uniforms - Sewer	833.69	1,750.00	1,750.00
3214290 · Garbage-Waste Fees	0.00	1,500.00	2,500.00
18200 · Sewer - Operating - Other	0.00	0.00	0.00
Total 18200 · Sewer - Operating	273,322.11	243,570.00	366,250.00
18300 · Sewer Capital Outlay			
3031705 · CO Construction Expense	0.00	0.00	0.00
3031710 · Vehicles & Equipment	11,649.00	0.00	22,000.00

	<u>Oct 1, '23</u>	<u>Budget</u>	<u>Proposed</u>
	<u>Jul 24, 24</u>		<u>24-25</u>
3031730 · Office Equipment	0.00	0.00	0.00
3031999 · Equipment Storage	0.00	0.00	0.00
18300 · Sewer Capital Outlay - Other	0.00	0.00	0.00
Total 18300 · Sewer Capital Outlay	11,649.00	0.00	22,000.00
18000 · Sewer - Expenses - Other	0.00	0.00	0.00
Total 18000 · Sewer - Expenses	353,504.98	356,052.64	512,848.77
3003079 · Transfers Out - W/S	0.00	0.00	0.00
3030750 · Loan Payment	0.00	0.00	0.00
3030751 · Bond Principal	0.00	0.00	0.00
31000 · Transfer Out	2,000.00	0.00	0.00
3210000 · OPERATING EXPENSES (SYS)			
3012345 · Depreciation	0.00	0.00	0.00
3210000 · OPERATING EXPENSES (SYS) - Other	0.00	0.00	0.00
Total 3210000 · OPERATING EXPENSES (SYS)	0.00	0.00	0.00
4003079 · Transfers Out	0.00	0.00	23,000.00
6566999 · UNKNOWN EXPENSE	0.00	0.00	0.00
66000 · Payroll Expenses	0.00	0.00	0.00
66900 · Reconciliation Discrepancies	0.00	0.00	0.00
Total Expense	78,000.00	991,240.96	1,383,711.31
Net Income	10,100.26	56,903.04	143.69

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	Oct 1, '23		Proposed
	Jul 24, 24	Budget	Budget
Ordinary Income/Expense			
Income			
1010 · Check Reversal At Bank	200.00	0.00	
1206999 · Transfer In	89,514.84	0.00	69,700.00
4200 · Fire Income			
1206341 · Bill Contributions	5,909.00	8,200.00	7,500.00
1206342 · Fundraisers VFD	0.00	500.00	
1206343 · Donations	12,105.36	2,500.00	5,000.00
1206344 · Fire Subsidy	0.00	12,500.00	0.00
Total 4200 · Fire Income	18,014.36	23,700.00	12,500.00
Total Income	107,729.20	23,700.00	82,200.00
Gross Profit	107,729.20	23,700.00	82,200.00
Expense			
1206998 · Transfer Out	500.00	0.00	
14000 · Fire - Expenses			
14100 · Fire - Payroll			
1212426 · Workmens Comp - Fire	7,297.60	8,000.00	10,000.00
1212427 · Mileage Reimbursement	3,200.00	5,000.00	0.00
Total 14100 · Fire - Payroll	10,497.60	13,000.00	10,000.00
14200 · Fire - Operating			
1212415 · Tires & Other Vehicle FD	700.00	2,000.00	
1212430 · Fuels Supplies & Lube FD	1,699.79	2,500.00	3,000.00
1212431 · General supplies FD	0.00	1,000.00	
1212434 · Operaing Supplies FD	460.51	8,500.00	5,000.00
1212610 · Vehicle Rep & Maint FD	8,458.11	15,000.00	15,000.00
1212612 · Fire Fighting Gear - All	17,829.04	5,000.00	
1212613 · Uniforms	0.00	1,000.00	2,000.00
1212614 · Contract Labor	2,200.00	0.00	
1212615 · Rep & Maint. Office	630.00	0.00	2,000.00
1212617 · Software & IT Support	300.00	0.00	1,500.00
1212622 · Equip Rep & Maint FD	5,951.56	1,000.00	5,000.00
1212626 · Telephone	436.14	750.00	
1212660 · Postage & Shipping	0.00	100.00	
1212670 · Utilities FD	7,925.82	6,000.00	1,000.00
1212675 · Dues & Memberships FD	1,050.00	1,000.00	1,200.00
1212680 · Travel & Training FD	2,100.00	1,500.00	6,500.00
1212682 · Donations Expense FD	14,979.00	0.00	7,500.00
1212685 · General Liability	214.20	0.00	1,000.00
1212686 · Real & Personal Property INs	1,795.80	0.00	2,500.00
1212687 · Windstorm	0.00	3,700.00	
1212688 · Auto Phys Damage & Automobile	2,439.75	0.00	2,500.00
1212689 · Mobile Equipment Ins	573.00	0.00	1,500.00
1212690 · Cyber Liability	58.34	0.00	1,000.00
1212696 · Radios & Pagers FD	7,672.00	3,000.00	4,000.00
Total 14200 · Fire - Operating	77,473.06	52,050.00	62,200.00
14300 · Capital Outlay	7,500.00	0.00	10,000.00
Total 14000 · Fire - Expenses	95,535.05	63,050.00	82,200.00
Total Expense	96,035.05	63,050.00	82,200.00
Net Ordinary Income	11,694.15	-39,350.00	0.00

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Net Income

	<u>Oct 1, '23</u>		<u>Proposed</u>
	<u>Jul 24, 24</u>	<u>Budget</u>	<u>Budget</u>
	<u>11,694.15</u>	<u>-39,350.00</u>	<u>0.00</u>

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	<u>Oct 1, '23</u>	<u>Budget</u>	<u>Proposed</u>
	<u>Jul 24, 24</u>	<u>Budget</u>	<u>Budget</u>
Ordinary Income/Expense			
Income			
3200 · Municipal Court - Income			
4603303 · Child Safety Income	0.00	100.00	100.00
4603310 · Fines	292,881.80	450,000.00	375,000.00
4603325 · Credit Card Swipe Fee	651.00	1,200.00	1,200.00
Total 3200 · Municipal Court - Income	<u>293,532.80</u>	<u>451,300.00</u>	<u>376,300.00</u>
Total Income	293,532.80	451,300.00	376,300.00
Expense			
13000 · Court - Expenses			
13100 · Court - Payroll			
1211420 · Court Clerk Wages	30,930.46	38,563.00	39,520.00
1211430 · SUTA MC	30.06	243.00	243.00
1211431 · FICA MC	2,166.57	2,950.00	3,023.28
1211433 · Worker's Comp	0.00	158.11	434.72
1211435 · Retirement	1,677.60	1,774.00	2,003.66
1211437 · Group Health & Life Ins	1,609.60	1,680.88	10,261.68
1213211 · Judge Wages	14,000.00	14,000.00	14,400.00
Total 13100 · Court - Payroll	<u>42,995.09</u>	<u>61,942.43</u>	<u>69,886.34</u>
13200 · Court - Operating			
4612675 · Dues & Memberships	0.00	600.00	600.00
4616325 · Transfer Child Safety to Admin	0.00	1,000.00	2,000.00
4616327 · Transfer Fines to Admin	136,169.91	200,000.00	145,000.00
4663530 · Operating Supplies	1,096.38	2,500.00	1,500.00
4663533 · Computers, Software R&M	9,968.26	0.00	2,500.00
4663625 · Jury Trial Expense	0.00	500.00	500.00
4663660 · Postage & Shipping	0.00	500.00	500.00
4665100 · Payments to State Texas	134,435.22	160,000.00	140,000.00
4665220 · Training-Travel MC	0.00	1,500.00	1,500.00
4665230 · Maintenance Contracts	359.40	0.00	750.00
4665235 · OmniBase	1,050.68	3,000.00	2,000.00
4665240 · Linebarger Goggan Blair & Samps	4,395.30	5,000.00	6,000.00
4665276 · Bank Charges	554.08	1,000.00	1,000.00
4880001 · LMCTF Tech Fee Expense	3,007.71	0.00	0.00
4880002 · LMCBSF Security Fee Expense	3,684.47	0.00	0.00
4880003 · LTPDF Truancy Diversion Expense	3,759.68	0.00	0.00
4880004 · LMJF Jury Fees Expense	75.16	0.00	0.00
4880005 · Over-Payment Reimbursement	1,724.00	1,000.00	1,000.00
Total 13200 · Court - Operating	<u>300,280.25</u>	<u>376,600.00</u>	<u>304,850.00</u>
Total 13000 · Court - Expenses	<u>343,275.30</u>	<u>444,542.43</u>	<u>374,736.34</u>
Total Expense	343,275.30	444,542.43	374,736.34
Net Ordinary Income	<u>-49,742.50</u>	<u>6,757.57</u>	<u>1,563.66</u>
Net Income	<u><u>-49,742.50</u></u>	<u><u>6,757.57</u></u>	<u><u>1,563.66</u></u>

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	<u>Oct 1, '23</u>	<u>Budget</u>	<u>Proposed</u>
	<u>Jul 24, 24</u>	<u>Budget</u>	<u>Budget</u>
Ordinary Income/Expense			
Income			
4603000 · MC Restricted Income			
4603312 · MC Tech Fees - LMCTF	4,538.54	0.00	3,500.00
4603313 · MC Security Fees - LMCBSF	5,559.73	0.00	
4603314 · MC Truancy Div Fees - LTPDF	5,673.20	0.00	
4603315 · MC Jury Fees - LMJF	113.43	0.00	
4603000 · MC Restricted Income - Other	0.00	0.00	0.00
Total 4603000 · MC Restricted Income	<u>15,884.90</u>	<u>0.00</u>	<u>3,500.00</u>
Total Income	15,884.90	0.00	3,500.00
Expense			
5602000 · MCR Transfer Out To MC	0.00	0.00	0.00
5603000 · MC Restricted Expenses			
5603312 · Expenses - LMCTF	0.00	0.00	3,500.00
5603313 · Expenses - LMCBSF	0.00	0.00	0.00
5603314 · Expenses - LTPDF	0.00	0.00	0.00
5603315 · Expenses - LMJF	0.00	0.00	0.00
5603000 · MC Restricted Expenses - Other	0.00	0.00	0.00
Total 5603000 · MC Restricted Expenses	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>
66000 · Payroll Expenses	<u>0.00</u>	<u>0.00</u>	
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>
Net Ordinary Income	15,884.90	0.00	0.00
Other Income/Expense			
Other Expense			
80000 · Ask My Accountant	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>15,884.90</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

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COG Debt Service
Balanced Budget 24-25 page 1
Workshop Date 08/17/2024

	<u>Oct 1, '23</u>	<u>Budget</u>	<u>Proposed</u>
	<u>Jul 24, 24</u>		<u>Budget</u>
Income			
09300 · TX Class 4003 Interest	5,631.60	6,500.00	
1203000 · Ad Valorem I&S			
1203010 · I&S Current			
1203991 · Tax I&S	169,332.99	0.00	
1203993 · PI I&S	2,455.09	0.00	
1203010 · I&S Current - Other	0.00	213,038.40	215,230.32
Total 1203010 · I&S Current	<u>171,788.08</u>	<u>213,038.40</u>	<u>215,230.32</u>
1203011 · I&S Delinquent			
1203996 · Delinquent Tax I&S	11,258.43	0.00	
1203998 · Delinquent PI I&S	2,952.40	0.00	
1203011 · I&S Delinquent - Other	0.00	0.00	-
Total 1203011 · I&S Delinquent	<u>14,210.83</u>	<u>0.00</u>	<u>-</u>
1203000 · Ad Valorem I&S - Other	0.00	0.00	-
Total 1203000 · Ad Valorem I&S	<u>185,998.91</u>	<u>213,038.40</u>	<u>215,230.32</u>
3000010 · Fund Balance	0.00	14,243.80	
4001110 · Capital Improvement Charge	0.00	0.00	-
Total Income	<u>186,000.51</u>	<u>237,282.20</u>	<u>215,230.32</u>
Expense			
6210000 · Contract Services			
6211000 · Accounting Fees	0.00	0.00	
6214000 · Legal Fees	0.00	0.00	
6215000 · Outside Contract Services	0.00	0.00	
6210000 · Contract Services - Other	0.00	0.00	-
Total 6210000 · Contract Services	<u>0.00</u>	<u>0.00</u>	<u>-</u>
6600000 · Payroll Expenses	0.00	0.00	
9900001 · Broadway Interest Due	9,519.20	19,038.40	17,230.32
9900002 · Broadway Principal Due	0.00	123,038.40	198,000.00
Total Expense	<u>9,519.20</u>	<u>142,076.80</u>	<u>215,230.32</u>
Net Income	<u><u>182,111.31</u></u>	<u><u>91,705.40</u></u>	<u><u>-</u></u>

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	Oct 1, '23		Proposed
	Jul 24, 24	Budget	Budget
Income			
09600 · Interest TC4006	9,388.32	0.00	
40010 · Transfer In	740,127.47	681,977.09	
41000 · 699941 Reimburse 12" Waterline	0.00	0.00	0.00
Total Income	749,515.79	681,977.09	0.00
Expense			
60000 · Transfer Out	0.00	0.00	
6210000 · Contract Services			
6211000 · Accounting Fees	0.00	0.00	
6214000 · Legal Fees	0.00	0.00	
6215000 · Outside Contract Services	0.00	0.00	
6210000 · Contract Services - Other	0.00	0.00	0.00
Total 6210000 · Contract Services	0.00	0.00	0.00
690000 · Capital Projects			
699900 · Colima Street Expansion			
699901 · Colima St Contract	0.00	0.00	
699902 · Colima St Cost Overrun	0.00	0.00	
699903 · Colima St Engineering	0.00	0.00	
699904 · Colima St. Retainage	0.00	0.00	
699900 · Colima Street Expansion - Other	0.00	0.00	0.00
Total 699900 · Colima Street Expansion	0.00	0.00	0.00
699910 · Splash Pad			
699911 · Splash Pad Contract	0.00	0.00	
699912 · Splash Pad Cost Overrun	0.00	4,320.00	
699913 · Splash Pad Engineering	1,880.00	0.00	
699910 · Splash Pad - Other	0.00	0.00	0.00
Total 699910 · Splash Pad	1,880.00	4,320.00	0.00
699920 · Generators City Hall/GVFD			
699921 · Generators CH/GVFD Contract	0.00	0.00	
699922 · Generators CH/GVFD Overrun	0.00	0.00	
699923 · Generators CH/GVFD Engineering	408,755.00	0.00	
699920 · Generators City Hall/GVFD - Other	19,600.00	467,786.09	0.00
Total 699920 · Generators City Hall/GVFD	428,355.00	467,786.09	0.00
699930 · Generator Water Dept			
699931 · Generator Water Dept Contract	0.00	0.00	
699932 · Generator Water Dept Overrun	0.00	0.00	
699933 · Generator Water Dpt Engineering	0.00	0.00	
699930 · Generator Water Dept - Other	0.00	0.00	0.00
Total 699930 · Generator Water Dept	0.00	0.00	0.00
699940 · System- Cheniere Funds	113,214.00	45,000.00	
699941 · New 12" Water Line	122,416.45	0.00	
699942 · PD Remodel - Cheniere Donation	126,543.75	164,871.00	
Total 690000 · Capital Projects	792,409.20	681,977.09	0.00
Total Expense	792,409.20	681,977.09	0.00
Net Income	-42,893.41	0.00	0.00

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