

Budget Message

INTRODUCTION

Reoccurring expenses are expenses that once funded continue year after year after year. Most of the time these expenses trend upward. So, the following year the reoccurring expenses are generally higher and takes additional revenues to pay the expenses. It becomes a given and must be the first item accounted for in any budget. Only then should additional expenditure be added to the budget, but not at the expense of savings. Nor should the budget have inflated “conditional revenues” to help balance the budget. Simply put, we can’t spend more revenue than we take in.

All funds, except for the General Fund, will to some extents have left over funds that will carry over, sometimes those funds are unexpended because a project was not completed or is in a holding pattern based on specifics to do the task.

The general fund is the most vulnerable of all funds. It contains the most reoccurring expenses of all funds.

If we as a town are going to make our infrastructure a priority, we have no choice but to cut the budget. Last year we re-allocated the percentages for the Town of Iowa’s sales tax to accommodate the general fund. We went from 14% to 23%, however, to do that we had to decrease Sales Tax 1 from 32% to 23%.

Since 2019 total payroll for General fund was approximately 1.495 million and end of 2023 totaled 1.908 million. This is not a sustainable pace. Our revenues did not increase by \$413, 000.00. Nor can we replace the 1.255 million pulled from savings to make payroll to cover budgets from 2019 to 2023.

Emergency reserves, or savings should be protected from being used for reoccurring expenses. These funds should be in place to help recover from emergencies, such as but not limited to hurricanes. In addition, a portion of these funds should be held to provide matching funds for grants that are specific to infrastructure needs. These funds are to ensure that every citizen in the Town of Iowa can maintain services, and to ensure for future generations.

I have already accommodated all employees regarding the health insurance, and the \$72,000 cost increase is reflected in this budget. At no additional cost to employees.

Currently the Casino funds we receive could be affected by the State of Texas voting to allow gaming. Currently over 80% of all gaming customers in Calcasieu Parish are Texas residents. This would have a negative effect on our revenues. Economic development can and will help the Town of Iowa reduce its dependance on this funding source.

The budget is divided into several categories as follows: anticipated Revenues, Appropriations, and Capital Outlay.

REVENUES

Municipal Operations and Capital Outlay are supported by a variety of revenues. These sources include current property taxes, miscellaneous revenues generated by municipal operations, and any fund balance.

Miscellaneous Revenues:

Miscellaneous revenues are the revenues that are generated by licenses & permits, municipal court, interest on investments, gaming interest and costs on taxes, receipts from delinquent taxes, and grants from Federal, State and Parish. The forecasting of these revenues is based upon the performance of each category in the previous year.

For the budget year 2024-25 I have added two festivals and am continuing the Farmers Market. Along with the Tourism Grant the festivals will become an economic driver, helping provide additional revenues to offset inflation or recessions.

Property Taxes:

This budget plan has property taxes increase from \$119,000 to \$123,000.

APPROPRIATIONS

Appropriations are the platform that allows local government to deliver services to its residents. The expenditure side of the budget is assigned by department and divided within each department into "Salary and Wages" and "Other Expenses." All appropriations are presented in a line-item budget format.

General Fund, Sales Tax 1, parks & Streets, Sales Tax II, Sales Tax III include all the Salary & Wages and Operation Expenses for each of the Town's departments. As I opted to be conservative on the last budget, my caution was confirmed. Overall, the Town's departmental budgets are less than those of the 2020-2021 budget as the anticipated revenues for 2023-2024 again have fallen into double digit percentage decrease. As stated earlier we will reduce the anticipated revenues based on the past two years' projections.

Retirement:

The municipal public employee retirement system (MERS) has decreased from 15.5% to 14%. However, the Police employee retirement system (MPERS) rates have been increased from 33.925% to 35.6%.

Capital Outlay:

The Capital Outlay budget represents the current budgeted year. The Capital Outlay budget does not in itself confer any authority to raise or expend funds. The 2025 Capital Outlay Budget includes proposed projects totaling \$2,952,515. Following is a summary:

- Sewer Lift Station (3) \$925,000
- Hwy 90 12" Waterline Extension \$150,000

- Park Improvements (Continued Repairs Lingering from Hurricane) \$71,515
- Street Rebuild \$1,200,000
- Culvert/Ditch Repair \$186,000
- Southland Estate Drainage Project \$150,000
- Geo Tech Feasibility Study \$100,000
- Sewer Manhole Repairs \$35,000
- Filtration System Media Replacement/Maintenance \$35,000
- Allegro Master Meter/Tower Antenna/Software upgrade 100,000

Capital Outlay is the vehicle that allows the Town to plan and prioritize large expenditures. And as I promised, infrastructure and economic development will continue to be the priority. These projects will accomplish two very specific and needed benefits. First it will allow the employees to become more efficient, allowing time to do other tasks that have not been a priority. Secondly it will reduce future operating expenses. Capital outlay will also compliment Economic development, helping to increase the revenues to the town. These are the ingredients for a more robust and healthier Town of Iowa financially.

From reports it appears that the Federal Reserve will continue to try and maintain the rates in hopes that the continued high inflation will begin to correct. If inflation continues throughout 24-25 it is likely we will see a recession. In conjunction with the inflation, Health Insurance rates are up, and coverage is diminishing. Property insurance for the state has risen nearly 27% on average. It therefore should not come as a surprise that Insurance rates, cost of goods, and services will very well outpace revenues over the next 9-12 months.

For the past two years we have seen a decrease in revenues, 2022-2023 a decrease in revenues of 12.6% and for 2023-2024 a decrease of 14.3%. The projections that were given to me by the parish last year indicated that we would have an increase in revenues, however recognizing that the previous year had a decline of 12.6% I reduced our anticipated revenues to reflect those of 2021. As you can see, I did not reduce them enough, but reading inflation is like reading tea leaves. However, by reducing our anticipated revenues we did avoid a higher loss. This year the projection from the parish shows a 3% reduction in revenues. I have chosen this year to reduce the anticipated revenues again and it reflects a lower revenue total than the parish has indicated. The corrections that we are making are to ensure that our financial stability has a strong foundation and is not propped up by inflated numbers to accommodate unbridled spending habits as has been the case. Everyone's future depends on it.

My commitment and daily work ethic to a strong financial footing for the Town of Iowa can be seen by the reduction of unnecessary spending. I am encouraged by what I see in both the water works and wastewater budgets. And am hopeful that if the trend continues a possible reduction in rates might become a reality. Equipment purchases through funds requested from the state have given us more ability to reduce our costs and this too will help drive down our operational expenses. By developing a master plan for the Town of Iowa, it will ensure that the growth is deliberate, timely and most of all less burdensome for the resident taxpayers.

Mayor of Iowa, Louisiana

Douglas Neal Watkins Jr.

Account Number	Title	2024-25 Future year Budget	Budget Notes
GENERAL FUND			
TAXES			
01-31-100	TAXES - PROPERTY	123,000.00	
01-31-300	TAXES - SALES	860,000.00	
01-31-302	TAXES-SALES - 1% HOTEL OCCUP.	14,000.00	
01-31-430	TAXES - BEER	6,000.00	
01-31-800	FRANCHISE TAX - CABLE	25,000.00	
01-31-801	FRANCHISE TAX - ENTERGY	180,000.00	
01-31-802	FRANCHISE TAX - ENTEX	20,000.00	
01-31-803	FRANCHISE TAX - TELEPHONE	1,000.00	
01-31-804	VIDEO POKER	180,000.00	
01-31-805	GENERAL ALIMONY TAX	3,000.00	
	Total TAXES:	<u>1,412,000.00</u>	
LICENSES & PERMITS			
01-32-160	OCCUPATIONAL LICENSES	100,000.00	
01-32-161	BEER/LIQUOR PERMITS	1,400.00	
01-32-175	INSURANCE PREMIUM REV	110,000.00	
01-32-200	BUILDING PERMITS	60,000.00	
01-32-201	CULVERT PERMITS	500.00	
	Total LICENSES & PERMITS:	<u>271,900.00</u>	
GRANT REVENUE			
01-33-102	INTERGOVERNMENTAL	<u>360,000.00</u>	
	Total GRANT REVENUE:	<u>360,000.00</u>	
FINES & FORFEITURES			
01-35-100	FINES	<u>900,000.00</u>	
	Total FINES & FORFEITURES:	<u>900,000.00</u>	
INVESTMENT EARNINGS			
01-36-110	INTEREST EARNED	35,000.00	
01-36-200	LEASE / RENT INCOME	20,000.00	
01-36-310	MULTI-PURPOSE CENTER	<u>20,000.00</u>	
	Total INVESTMENT EARNINGS:	<u>75,000.00</u>	
POLICE DEPARTMENT			
01-37-102	ACCIDENT REPORTS - PD	1,000.00	
01-37-107	POLICE OFFICERS WITNESS FEES	700.00	
01-37-110	SEX OFFENDER FEE	1,000.00	
01-37-111	CAT/INSURANCE COST REIMB	7,000.00	
01-37-112	RESOURCE OFFICER REIMB	<u>56,000.00</u>	
	Total POLICE DEPARTMENT:	<u>65,700.00</u>	
TRANSFERS & OTHER REVENUE			
01-39-106	TRANSFER FROM FIRE DISTRICT	175,677.00	
01-39-200	INSPECTIONS - ELECTRICAL	10,000.00	
01-39-201	INSPECTIONS - HVAC	5,000.00	

Account Number	Title	2024-25 Future year Budget	Budget Notes
01-39-202	INSPECTIONS - PLUMBING	6,800.00	
01-39-203	INSPECTIONS - BUILDING	200.00	
01-39-204	INSPECTIONS - GAS	3,000.00	
01-39-502	MISCELLANEOUS INCOME	500.00	
01-39-507	HOUSING AUTHORITY REVENUE	3,000.00	
01-39-508	GRASS CUTTING	1,200.00	
Total TRANSFERS & OTHER REVENUE:		205,377.00	
ADMINISTRATION			
01-41.110	SALARIES - MAYOR & COUNCIL	87,018.00	
01-41.112	PAID TIME OFF	15,000.00	
01-41.114	EMPLOYEE WAGES	153,000.00	
01-41.115	OVERTIME PAY	4,400.00	
01-41.130	EMPLOYEE BENEFITS	55,000.00	
01-41.229	TRAVEL & MEETINGS-COUNCIL	6,500.00	
01-41.230	TRAVEL & MEETINGS	5,500.00	
01-41.231	TRAVEL & MEETINGS - MAYOR	4,200.00	
01-41.232	TRAINING	2,000.00	
01-41.233	DUES & SUBSCRIPTION	2,900.00	
01-41.234	MEMBERSHIP FEES	1,500.00	
01-41.240	OFFICE SUPPLIES & EXPENSE	12,500.00	
01-41.250	EQUIPMENT - SUPPLIES & MAINT	1,000.00	
01-41.255	GASOLINE FUEL - ADMIN	2,000.00	
01-41.270	ELECTRICITY	18,000.00	
01-41.271	GAS (ENTEX)	400.00	
01-41.275	POSTAGE	6,751.00	
01-41.280	CELL PHONE SERVICE	1,200.00	
01-41.281	OFFICE PHONE/INTERNET SERV	16,800.00	
01-41.284	LAB/DRUG TESTING EXPENSE	800.00	
01-41.300	INS. - GEN. LIABILITY	18,000.00	
01-41.301	INS. - PROPERTY & CASUALTY	20,000.00	
01-41.302	INS. WORKERS COMP.	600.00	
01-41.303	INSURANCE OTHER	300.00	
01-41.304	INS. - UNEMPLOYMENT COMP.	325.00	
01-41.306	OTHER SERVICES	27,000.00	
01-41.315	AUDIT & ACCOUNTING	40,000.00	
01-41.316	ANIMAL CONTROL	22,000.00	
01-41.400	REPAIRS & MAINT - AUTOS	750.00	
01-41.404	REPAIRS & MAINT - CITY HALL	5,000.00	
01-41.500	BUILDING INSPECTIONS	60,000.00	
01-41.540	BANK CHARGES	100.00	
01-41.620	MISCELLANEOUS SERVICES	10,000.00	
01-41.621	CONDEMNATION COSTS	20,000.00	
01-41.645	LEASED VEHICLES	7,200.00	
01-41.744	COMPUTER SERVICES & LICENSES	48,000.00	
01-41.745	CORONERS OFFICE	8,000.00	
01-41.746	UNIFORMS	1,500.00	
01-41.752	HURRICANE EMERGENCY PREP	30,000.00	
01-41.801	PROPERTY TAX PREPARATION	6,000.00	
01-41.803	FICA TAX	19,900.00	
01-41.819	NEWSPAPER/PUBLIC NOTIFICATIONS	4,500.00	

Account Number	Title	2024-25 Future year Budget	Budget Notes
Total ADMINISTRATION:		<u>745,644.00</u>	
POLICE			
01-42.110	SALARIES & WAGES - PD	750,000.00	
01-42.112	PAID TIME OFF - PD	103,603.00	
01-42.115	OVERTIME PAY	40,000.00	
01-42.116	I-10 TRAFFIC DETAIL PAY	118,448.00	
01-42.130	EMPLOYEE BENEFITS - PD	455,972.00	
01-42.229	TRAVEL & MEETINGS - CHIEF	2,500.00	
01-42.230	TRAVEL & MEETINGS - PD	9,000.00	
01-42.231	TRAINING - PD	5,000.00	
01-42.232	TRAINING-MONITOR SEX OFFEND	1,000.00	
01-42.233	DUES & SUBSCRIPTIONS - PD	30,000.00	
01-42.240	OFFICE SUPPLIES - PD	6,000.00	
01-42.241	OFFICE EQUIPMENT REPAIRS - PD	1,200.00	
01-42.246	LAW ENFORCEMENT SUPPLIES	6,000.00	
01-42.255	GASOLINE FUEL - PD	40,000.00	
01-42.275	POSTAGE - PD	650.00	
01-42.280	CELLULAR PHONE - PD	14,000.00	
01-42.281	OFFICE PHONE/INTERNET SERV- PD	15,000.00	
01-42.284	EMPLOYMENT SCREENINGS	2,000.00	
01-42.300	INS. - GEN. LIABILITY - PD	45,000.00	
01-42.301	INS. - PROPERTY & CASUALTY - P	22,100.00	
01-42.302	INS.- WORKMENS COMP. - PD	48,520.00	
01-42.304	INS. - UNEMPLOYMENT COMP. - PD	2,207.00	
01-42.305	LEGAL & PROFESSIONAL - PD	1,000.00	
01-42.306	OTHER SERVICES - PD	2,500.00	
01-42.309	COMMUNITY SUPPORT ACTIVITIES	1,000.00	
01-42.400	REPAIRS & MAINT - AUTOS	30,000.00	
01-42.403	REPAIRS & MAINT - RADAR EQUIP	500.00	
01-42.610	MISCELLANEOUS SUPPLIES	2,500.00	
01-42.741	POLICE EQUIPMENT	37,000.00	
01-42.742	OTHER EQUIPMENT	2,000.00	
01-42.744	COMPUTER SERVICES	49,000.00	
01-42.745	LEASED VEHICLES	86,000.00	
01-42.746	UNIFORMS	8,000.00	
01-42.803	FICA TAXES	62,000.00	
01-42.819	ADVERTISING	<u>300.00</u>	
Total POLICE:		<u>2,000,000.00</u>	
FIRE			
01-43.101	REIMB. FOR FD EMPLOYEE WAGES	58,500.00	
01-43.230	TRAVEL & MEETINGS	1,500.00	
01-43.233	DUES & SUBSCRIPTION	800.00	
01-43.240	OFFICE SUPPLIES	2,100.00	
01-43.250	OFFICE EQUIPMENT	1,500.00	
01-43.251	EQUIPMENT PURCHASES & SUPPLIES	4,000.00	
01-43.253	FIRE TRAINING	2,100.00	
01-43.255	GASOLINE FUEL - IFPD	1,500.00	
01-43.256	DIESEL FUEL - IFPD	3,500.00	
01-43.258	FIRE PREVENTION	1,700.00	
01-43.270	ELECTRICITY	8,000.00	

Account Number	Title	2024-25 Future year Budget	Budget Notes
01-43.271	GAS (ENTEX)	1,600.00	
01-43.275	POSTAGE	150.00	
01-43.300	INS. - GEN. LIABILITY	35,000.00	
01-43.301	INS. - PROPERTY & CASUALTY	8,000.00	
01-43.305	LEGAL & OTHER PROFESSIONAL	1,000.00	
01-43.306	OTHER SERVICES - IFPD	1,000.00	
01-43.307	EQUIPMENT TESTING	5,000.00	
01-43.308	BUILDING MAINTENANCE SUPPLIES	4,000.00	
01-43.309	REPAIRS OTHER	8,000.00	
01-43.310	AUDIT & ACCOUNTING	3,000.00	
01-43.311	COMMUNICATIONS	4,850.00	
01-43.312	MEDICAL EXPENSE	3,500.00	
01-43.742	MISCELLANEOUS	650.00	
01-43.744	COMPUTER SERVICES	5,000.00	
01-43.745	OFFICE PHONE LINES	1,500.00	
01-43.746	UNIFORMS	3,200.00	
01-43.754	HURRICANE EXPENSE	5,000.00	
Total FIRE:		<u>175,650.00</u>	
COURT COSTS			
01-44.110	SALARIES & WAGES	41,000.00	
01-44.112	PAID TIME OFF	6,800.00	
01-44.115	OVERTIME PAY	750.00	
01-44.130	EMPLOYEE BENEFITS	19,000.00	
01-44.230	OFFICE SUPPLIES	1,000.00	
01-44.275	POSTAGE	4,273.00	
01-44.302	INS. WORKERS COMP.	700.00	
01-44.304	INS. UNEMPLOYMENT COMP	100.00	
01-44.305	LEGAL & OTHER PROFESSIONAL	20,000.00	
01-44.306	WITNESS/SUBPOENA FEES	500.00	
01-44.744	SERVICES & LICENSES - COMPUTER	2,500.00	
01-44.746	UNIFORMS	200.00	
01-44.803	FICA TAXES	3,500.00	
01-44.817	COURT COSTS	<u>130,000.00</u>	
Total COURT COSTS:		<u>230,323.00</u>	
MULTI-PURPOSE CENTER			
01-45.250	SUPPLIES & MAINT	3,000.00	
01-45.270	ELECTRICITY (Entergy)	15,000.00	
01-45.271	GAS (CenterPoint Energy)	2,000.00	
01-45.281	OFFICE PHONE/INTERNET	2,100.00	
01-45.301	INS. - PROPERTY & CASUALTY	7,000.00	
01-45.306	OTHER SERVICES	5,000.00	
01-45.404	REPAIRS & MAINT - MPC	3,000.00	
01-45.620	CCOA SERVICES	4,000.00	
01-45.740	CAPITAL OUTLAY - MPC	<u>15,000.00</u>	
Total MULTI-PURPOSE CENTER:		<u>56,100.00</u>	
FIRE - ADMIN			
01-46.110	SALARIES & WAGES	91,000.00	
01-46.112	PAID TIME OFF	2,500.00	

Account Number	Title	2024-25 Future year Budget	Budget Notes
01-46.114	REIMB. FROM FD EMPL. WAGES	58,500.00-	
01-46.115	VOLUNTEER FIREMEN	3,800.00	
01-46.117	OVERTIME PAY	3,700.00	
01-46.130	EMPLOYEE BENEFITS	14,500.00	
01-46.230	TRAVEL & MEETINGS	1,000.00	
01-46.231	TRAINING	2,500.00	
01-46.255	GASOLINE FUEL - FD	2,500.00	
01-46.280	TELEPHONE	750.00	
01-46.300	INS. - GEN. LIABILITY	1,200.00	
01-46.301	AUTOMOBILE REPAIR R/M	1,200.00	
01-46.302	INS. WORKERS COMP.	6,500.00	
01-46.304	INS. UNEMPLOYMENT COMP	210.00	
01-46.305	Ins.-Property & Casualty	200.00	
01-46.306	OTHER SERVICES	1,200.00	
01-46.746	UNIFORMS	1,000.00	
01-46.803	FICA TAXES	7,000.00	
Total FIRE - ADMIN:		<u>82,260.00</u>	
GENERAL FUND Revenue Total:		<u>3,289,977.00</u>	
GENERAL FUND Expenditure Total:		<u>3,289,977.00</u>	
Total GENERAL FUND:		<u>.00</u>	

Account Number	Title	2024-25 Future year Budget	Budget Notes
SALES TAX - WATER IMPROVEMENT			
TAXES			
13-31-300	TAXES - SALES	265,000.00	
	Total TAXES:	265,000.00	
GRANTS			
13-33-105	FEMA DISASTER ASSISTANCE	572,667.00	
	Total GRANTS:	572,667.00	
INVESTMENT EARNINGS			
13-36-110	INTEREST EARNED	120,000.00	
	Total INVESTMENT EARNINGS:	120,000.00	
EXPENDITURES			
13-41.110	SALARIES & WAGES	135,300.00	
13-41.112	PAID TIME OFF	22,130.00	
13-41.115	OVERTIME PAY	8,000.00	
13-41.130	EMPLOYEE BENEFITS	54,000.00	
13-41.230	TRAVEL& MEETING EXPENSE	1,000.00	
13-41.302	INS. WORKERS COMP.	8,200.00	
13-41.304	INS. UNEMPLOYMENT COMP.	330.00	
13-41.310	AUDIT & ACCOUNTING	4,000.00	
13-41.610	MISCELLANEOUS EXPENSE	500.00	
13-41.710	SCHOOL BOARD COLLECTION FEE	14,000.00	
13-41.730	OTHER SERVICES	500.00	
13-41.740	CAPITAL OUTLAY	167,360.15	~2025 Hwy 90 12in Wtr Ext; Park Improv; Wtr Meter Upgrades
13-41.746	UNIFORMS	1,500.00	
13-41.803	FICA TAXES	12,655.00	
13-41.850	Transfer to LA CDBG	10,000.00	
	Total EXPENDITURES:	439,475.15	
ARP-COMP HARDWRE/SOFTWARE SERV			
13-43.744	COMPUTER SERVICES & LICENSES	16,993.85	
	Total ARP-COMP HARDWRE/SOFTWARE SERV:	16,993.85	
ARP - SEWER LINE REPLACEMENT			
13-44.740	CAPITAL OUTLAY - SEWER LINE	301,198.00	
	Total ARP - SEWER LINE REPLACEMENT:	301,198.00	
ECONOMIC DEVELOPMENT			
13-50.440	DEVELOPMENT OF REVENUE STREAMS	200,000.00	
	Total ECONOMIC DEVELOPMENT:	200,000.00	
	SALES TAX - WATER IMPROVEMENT Revenue Total:	957,667.00	
	SALES TAX - WATER IMPROVEMENT Expenditure Total:	957,667.00	
	Total SALES TAX - WATER IMPROVEMENT:	.00	

Account Number	Title	2024-25 Future year Budget	Budget Notes
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Account Number	Title	2024-25 Future year Budget	Budget Notes
SALES TAX - PARKS & STREETS			
TAXES			
14-31-300	TAXES - SALES	225,000.00	
	Total TAXES:	225,000.00	
INVESTMENT EARNINGS			
14-36-110	INTEREST EARNED	2,000.00	
14-36-200	LEASE/RENT INCOME	1,500.00	
	Total INVESTMENT EARNINGS:	3,500.00	
OTHER REVENUE			
14-39-200	ADS & SPONSORSHIP	35,000.00	
	Total OTHER REVENUE:	35,000.00	
EXPENDITURES			
14-41.110	EMPLOYEE WAGES	106,630.00	
14-41.112	PAID TIME OFF	12,600.00	
14-41.115	OVERTIME PAY	2,500.00	
14-41.130	EMPLOYEE BENEFITS	45,000.00	
14-41.251	RENTALS-OTHER	1,800.00	
14-41.252	EQUIPMENT RENTAL	1,800.00	
14-41.253	PARK & STREET R/M EQUIP	2,000.00	
14-41.254	EQUIPMENT PURCHASE	1,000.00	
14-41.255	GASOLINE FUEL	3,000.00	
14-41.270	ELECTRICITY	12,000.00	
14-41.281	CELLULAR PHONE	1,200.00	
14-41.300	INS. - GEN. LIABILITY	10,400.00	
14-41.301	INSURANCE - PROPERTY & DAMAGE	24,000.00	
14-41.302	INS.- WORKMENS COMP.	4,600.00	
14-41.304	INS. - UNEMPLOYMENT COMP.	250.00	
14-41.306	OTHER SERVICES	10,000.00	
14-41.310	AUDIT & ACCOUNTING	4,000.00	
14-41.311	PARK EXPENSES	5,545.00	
14-41.610	MISCELLANEOUS EXPENSES	500.00	
14-41.743	FIELD MAINTENANCE SUPPLIES	1,500.00	
14-41.744	RAIN GEAR & HAND TOOLS	1,000.00	
14-41.746	UNIFORMS	2,400.00	
14-41.747	AUTOMOBILES / TRUCKS R/M	500.00	
14-41.803	FICA TAXES	9,275.00	
	Total EXPENDITURES:	263,500.00	
SALES TAX - PARKS & STREETS Revenue Total:		263,500.00	
SALES TAX - PARKS & STREETS Expenditure Total:		263,500.00	
Total SALES TAX - PARKS & STREETS:		.00	

Account Number	Title	2024-25 Future year Budget	Budget Notes
SALES TAX II STREET DEPARTMENT			
TAXES			
15-31-300	TAXES - SALES	650,000.00	
	Total TAXES:	<u>650,000.00</u>	
INVESTMENT EARNINGS			
15-36-110	INTEREST EARNED	35,000.00	
	Total INVESTMENT EARNINGS:	<u>35,000.00</u>	
OTHER REVENUE			
15-39-900	PRIOR YR CASH APPROPRIATED	928,910.00	
	Total OTHER REVENUE:	<u>928,910.00</u>	
EXPENDITURES			
15-41.110	EMPLOYEE WAGES	98,300.00	
15-41.112	PAID TIME OFF	12,100.00	
15-41.115	OVERTIME PAY	4,000.00	
15-41.130	EMPLOYEE BENEFITS	47,000.00	
15-41.230	TRAVEL & MEETING EXPENSE	2,500.00	
15-41.231	TRAINING	2,000.00	
15-41.240	OFFICE SUPPLIES	900.00	
15-41.254	EQUIPMENT PURCHASE	20,000.00	
15-41.255	GASOLINE FUEL	10,000.00	
15-41.256	DIESEL FUEL	1,200.00	
15-41.270	ELECTRICITY	61,000.00	
15-41.300	INS. - GEN. LIABILITY	20,000.00	
15-41.301	INS. - PROPERTY & CASUALTY	4,000.00	
15-41.302	INS.- WORKMENS COMP.	5,900.00	
15-41.304	INS. - UNEMPLOYMENT COMP.	250.00	
15-41.306	OTHER SERVICES	4,500.00	
15-41.310	AUDIT & ACCOUNTING	4,000.00	
15-41.501	SIDEWALKS	50,000.00	
15-41.502	TREE SERVICE/TRIMMING	5,000.00	
15-41.520	STREET REPAIRS	75,000.00	
15-41.610	MISCELLANEOUS EXPENSES	500.00	
15-41.740	CAPITAL OUTLAY	1,138,010.00	~2025 Street Rebuild
15-41.741	TRACTORS / LAWN EQUIPMENT R/M	15,000.00	
15-41.742	EQUIPMENT SUPPLIES	2,500.00	
15-41.743	FIELD MAINTENANCE SUPPLIES	10,000.00	
15-41.744	HAND TOOLS & RAIN GEAR	2,500.00	
15-41.746	UNIFORMS	5,000.00	
15-41.747	AUTOMOBILES / TRUCKS R/M	4,000.00	
15-41.803	FICA TAXES	<u>8,750.00</u>	
	Total EXPENDITURES:	<u>1,613,910.00</u>	
SALES TAX II STREET DEPARTMENT Revenue Total:		<u>1,613,910.00</u>	
SALES TAX II STREET DEPARTMENT Expenditure Total:		<u>1,613,910.00</u>	
Total SALES TAX II STREET DEPARTMENT:		.00	

Account Number	Title	2024-25 Future year Budget	Budget Notes
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Account Number	Title	2024-25 Future year Budget	Budget Notes
SALES TAX III			
TAXES			
16-31-300	TAXES - SALES	<u>500,000.00</u>	
	Total TAXES:	<u>500,000.00</u>	
GRANT REVENUE			
16-33-101	POLICE JURY DRAINAGE TRUST FND	436,800.00	
16-33-102	SWLA CONVENT. & TOUR. BUREAU	<u>16,000.00</u>	
	Total GRANT REVENUE:	<u>452,800.00</u>	
EVENTS			
16-34-200	PARK CONCESSIONS	12,000.00	
16-34-300	FARMER'S MARKET	1,000.00	
16-34-400	FESTIVALS	<u>30,000.00</u>	
	Total EVENTS:	<u>43,000.00</u>	
INVESTMENT EARNINGS			
16-36-110	INTEREST EARNED	<u>25,000.00</u>	
	Total INVESTMENT EARNINGS:	<u>25,000.00</u>	
EXPENDITURES			
16-41.110	SALARIES & WAGES	75,000.00	
16-41.112	PAID TIME OFF	11,600.00	
16-41.115	OVERTIME PAY	3,200.00	
16-41.130	EMPLOYEE BENEFITS	33,000.00	
16-41.275	FESTIVALS	80,000.00	
16-41.302	INS. WORKERS COMP.	6,700.00	
16-41.304	INS. UNEMPLOYMENT COMP.	180.00	
16-41.305	LEGAL & OTHER PROFESSIONAL	4,000.00	
16-41.310	AUDIT & ACCOUNTING	4,000.00	
16-41.440	ECONOMIC DEVELOPMENT	35,000.00	
16-41.445	GRANT WRITER / ECO. DEVELOPER	4,000.00	
16-41.746	UNIFORMS	1,400.00	
16-41.749	FLOOD SUPPLIES	3,000.00	
16-41.750	DRAINAGE	436,800.00	~2025 Ditch/Culvert Repair; Southland Estates; GeoTech Feasibility
16-41.753	PARK IMPROVEMENTS	60,000.00	~2025 Electrical & Trailer Restroom
16-41.754	SUMMER FOOD SERVICE PROGRAM	3,250.00	
16-41.803	FICA TAXES	<u>6,900.00</u>	
	Total EXPENDITURES:	<u>768,030.00</u>	
	SALES TAX III Revenue Total:	<u>1,020,800.00</u>	
	SALES TAX III Expenditure Total:	<u>768,030.00</u>	
	Total SALES TAX III:	<u>252,770.00</u>	

Account Number	Title	2024-25 Future year Budget	Budget Notes
FIRE PROTECTION DISTRICT NO 1			
TAXES			
17-31-100	TAXES - PROPERTY WD 8 IFPD#1	178,677.00	
	Total TAXES:	178,677.00	
GRANT REVENUE			
17-33-100	INTER GOVERNMENTAL REV.	60,000.00	
17-33-102	REVENUE SHARING - FIRE DIST 1	1,000.00	
17-33-103	FIRE INSURANCE REVENUE	17,000.00	
	Total GRANT REVENUE:	78,000.00	
INVESTMENT EARNINGS			
17-36-105	INSURANCE CLAIMS - IFPD	36,554.00	
17-36-110	INTEREST EARNED	4,300.00	
	Total INVESTMENT EARNINGS:	40,854.00	
EXPENDITURES			
17-41.115	VOLUNTEER FIREFIGHTER CALLOUT	15,000.00	
17-41.250	OFFICE EQUIPMENT	1,000.00	
17-41.305	LEGAL & OTHER PROFESSIONAL	10,000.00	
17-41.309	REPAIRS - OTHER	5,000.00	
17-41.310	AUDIT & ACCOUNTING	4,000.00	
17-41.540	BANK CHARGES	100.00	
17-41.748	JOINT SERVICES AGREEMENT	175,677.00	
	Total EXPENDITURES:	210,777.00	
	FIRE PROTECTION DISTRICT NO 1 Revenue Total:	297,531.00	
	FIRE PROTECTION DISTRICT NO 1 Expenditure Total:	210,777.00	
	Total FIRE PROTECTION DISTRICT NO 1:	86,754.00	

Account Number	Title	2024-25 Future year Budget	Budget Notes
LA CDBG			
GRANT REVENUE			
18-33-103	LCDBG - CLEARANCE PROGRAM	<u>235,495.00</u>	
	Total GRANT REVENUE:	<u>235,495.00</u>	
TRANSFERS			
18-39-118	TRANSFER FROM SALES TAX I	<u>10,000.00</u>	
	Total TRANSFERS:	<u>10,000.00</u>	
CAPITAL OUTLAY			
18-41.621	DEMOLITION COSTS	235,495.00	
18-41.741	CAPITAL OUTLAY - TOWN COSTS	<u>10,000.00</u>	
	Total CAPITAL OUTLAY:	<u>245,495.00</u>	
	LA CDBG Revenue Total:	<u>245,495.00</u>	
	LA CDBG Expenditure Total:	<u>245,495.00</u>	
	Total LA CDBG:	<u>.00</u>	

Account Number	Title	2024-25 Future year Budget	Budget Notes
CITY WATER WORKS			
CHARGES FOR SERVICES			
51-34-100	WATER FEE REVENUE	580,000.00	
51-34-102	TAP INS	10,000.00	
51-34-103	TAP INS	3,000.00	
51-34-104	SERVICE CHARGES	10,000.00	
51-34-200	GARBAGE & TRASH FEE REVENUE	372,000.00	
51-34-300	SEWER MAINTENANCE FEE	648,000.00	
	Total CHARGES FOR SERVICES:	<u>1,623,000.00</u>	
INVESTMENT EARNINGS			
51-36-110	INTEREST EARNED	28,000.00	
51-36-210	GRANT REVENUE	690,200.00	~2025 LCDBG - DR; LGAP; CWF
	Total INVESTMENT EARNINGS:	<u>718,200.00</u>	
WATER UTILITIES EXPENDITURES			
51-41.110	EMPLOYEE WAGES	188,000.00	
51-41.112	PAID TIME OFF	21,800.00	
51-41.115	OVERTIME PAY	6,500.00	
51-41.130	EMPLOYEE BENEFITS	82,200.00	
51-41.230	OFFICE SUPPLIES	4,000.00	
51-41.231	TRAINING	1,200.00	
51-41.232	TRAVEL & MEETINGS	5,500.00	
51-41.233	DUES & SUBSCRIPTIONS	1,200.00	
51-41.234	COMPUTER SERVICES	16,400.00	
51-41.250	OFFICE EQUIPMENT	1,000.00	
51-41.252	EQUIPMENT RENTAL	6,000.00	
51-41.253	OTHER RENTAL	1,000.00	
51-41.254	UTILITY EQUIPMENT	2,000.00	
51-41.255	GASOLINE FUEL	11,000.00	
51-41.270	ELECTRICITY	50,000.00	
51-41.271	GAS (ENTEX)	500.00	
51-41.280	POSTAGE	5,000.00	
51-41.300	INS. - GEN. LIABILITY	12,200.00	
51-41.301	AUTOMOBILES / TRUCKS R/M	4,000.00	
51-41.302	INS. - WORKMENS COMP.	6,600.00	
51-41.304	INS. - UNEMPLOYMENT COMP.	432.00	
51-41.306	OTHER SERVICES	18,000.00	
51-41.307	INS.- PROPERTY & CASUALTY	18,000.00	
51-41.315	AUDIT & ACCOUNTING	13,500.00	
51-41.404	REPAIR & MAINT. FIRE HYDRANTS	11,000.00	
51-41.405	REPAIR SERVICES (ELECTRICAL)	5,000.00	
51-41.406	INSPECTION FEES	22,000.00	
51-41.501	WATER UTILITY PROGRAM	1,950.00	
51-41.540	BANK CHARGES	600.00	
51-41.645	LEASED VEHICLES	7,200.00	
51-41.702	LAB/ENVIRONMENTAL TESTING	6,200.00	
51-41.720	CHEMICALS & ADDITIVES	14,000.00	
51-41.740	MATERIALS & SUPPLIES	15,000.00	
51-41.741	PIPE & FITTINGS	15,000.00	
51-41.742	EQUIPMENT SUPPLIES	2,000.00	
51-41.743	FIELD MAINTENANCE SUPPLIES	4,000.00	

Account Number	Title	2024-25 Future year Budget	Budget Notes
51-41.744	RAIN GEAR & HAND TOOLS	750.00	
51-41.746	UNIFORMS	4,000.00	
51-41.750	CAPITAL OUTLAY - WATER WORKS	70,000.00	~2025 Filtration
51-41.800	EQUIPMENT R/M	10,000.00	
51-41.803	FICA TAXES	16,500.00	
Total WATER UTILITITES EXPENDITURES:		<u>681,232.00</u>	
WASTE WATER MAINT EXPENDITURES			
51-43.110	EMPLOYEE WAGES	71,715.00	
51-43.112	PAID TIME OFF	5,800.00	
51-43.115	OVERTIME PAY	4,500.00	
51-43.130	EMPLOYEE BENEFITS	32,500.00	
51-43.231	TRAINING	2,700.00	
51-43.233	DUES & SUBSCRIPTION	300.00	
51-43.251	OTHER EQUIPMENT	12,000.00	
51-43.252	EQUIPMENT RENTAL	2,000.00	
51-43.253	EQUIPMENT R/M SERVICES	20,000.00	
51-43.255	GASOLINE FUEL	15,000.00	
51-43.258	EQUIPMENT REPAIR PARTS	15,000.00	
51-43.270	ELECTRICITY	37,000.00	
51-43.280	POSTAGE	3,000.00	
51-43.300	INS. - GEN. LIABILITY	7,000.00	
51-43.301	AUTOMOBILES/TRUCKS R/M	2,000.00	
51-43.302	INS.- WORKMENS COMP.	4,000.00	
51-43.304	INS. - UNEMPLOYMENT COMP.	290.00	
51-43.306	OTHER SERVICES	20,000.00	
51-43.307	INS PROPERTY & CASUALTY	19,000.00	
51-43.405	REPAIR SERVICES (ELECTRICAL)	15,000.00	
51-43.501	SEWER UTILITY PROGRAM	4,550.00	
51-43.610	MISCELLANEOUS EXPENSES	300.00	
51-43.702	LAB/ENVIRONMENTAL TESTING	7,000.00	
51-43.720	CHEMICALS & ADDITIVES	20,000.00	
51-43.740	WASTEWATER CAPITAL OUTLAY	960,000.00	~2025 Sewer Lift Station
51-43.741	PIPE & FITTINGS	5,000.00	
51-43.742	MATERIALS & SUPPLIES	6,000.00	
51-43.743	FIELD MAINTENANCE SUPPLIES	2,500.00	
51-43.746	UNIFORMS	4,200.00	
51-43.803	FICA TAXES	7,300.00	
51-43.901	PERMIT - DEQ	1,500.00	
Total WASTE WATER MAINT EXPENDITURES:		<u>1,307,155.00</u>	
GARBAGE & TRASH			
51-44.700	TRASH COLLECTION FEES	338,000.00	
51-44.701	GROPLER TRUCK - DUMP FEES	100,000.00	
Total GARBAGE & TRASH:		<u>438,000.00</u>	
CITY WATER WORKS Revenue Total:		<u>2,341,200.00</u>	
CITY WATER WORKS Expenditure Total:		<u>2,426,387.00</u>	
Total CITY WATER WORKS:		<u>85,187.00-</u>	

Account Number	Title	2024-25 Future year Budget	Budget Notes
Grand Totals:		<u>254,337.00</u>	

Townof Iowa
Budget Worksheet - 23-24 Budget to CY Actual Forecast

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
GENERAL FUND							
TAXES							
01-31-100	TAXES - PROPERTY	\$ 117,636.66	\$ 119,000.00	\$ 123,362.65	\$ -	\$ 123,362.65	\$ 4,362.65
01-31-300	TAXES - SALES	\$ 393,771.39	\$ 627,925.00	\$ 574,216.52	\$ 48,000.00	\$ 622,216.52	\$ (5,708.48)
01-31-302	TAXES-SALES - 1% HOTEL OCCUP.	\$ 10,867.26	\$ 14,000.00	\$ 14,188.61	\$ 4,000.00	\$ 18,188.61	\$ 4,188.61
01-31-430	TAXES - BEER	\$ 8,675.87	\$ 6,000.00	\$ 4,749.37	\$ 1,400.00	\$ 6,149.37	\$ 149.37
01-31-800	FRANCHISE TAX - CABLE	\$ 26,581.44	\$ 25,000.00	\$ 17,509.71	\$ 5,665.00	\$ 23,174.71	\$ (1,825.29)
01-31-801	FRANCHISE TAX - ENTERGY	\$ 231,194.05	\$ 260,000.00	\$ 152,886.05	\$ 45,000.00	\$ 197,886.05	\$ (62,113.95)
01-31-802	FRANCHISE TAX - ENTEX	\$ 16,839.57	\$ 20,000.00	\$ 14,794.64	\$ -	\$ 14,794.64	\$ (5,205.36)
01-31-803	FRANCHISE TAX - TELEPHONE	\$ 2,009.16	\$ 2,000.00	\$ 730.94	\$ 240.00	\$ 970.94	\$ (1,029.06)
01-31-804	VIDEO POKER	\$ 245,799.61	\$ 225,000.00	\$ 146,652.63	\$ 36,000.00	\$ 182,652.63	\$ (42,347.37)
01-31-805	GENERAL ALIMONY TAX	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -
Total TAXES:		\$ 1,056,375.01	\$ 1,301,925.00	\$ 1,052,091.12	\$ 140,305.00	\$ 1,192,396.12	\$ (109,528.88)
LICENSES & PERMITS							
01-32-160	OCCUPATIONAL LICENSES	\$ 105,911.79	\$ 125,000.00	\$ 102,220.04	\$ 250.00	\$ 102,470.04	\$ (22,529.96)
01-32-161	BEER/LIQUOR PERMITS	\$ 510.00	\$ 1,400.00	\$ 1,480.00	\$ -	\$ 1,480.00	\$ 80.00
01-32-175	INSURANCE PREMIUM REV	\$ 132,764.21	\$ 110,000.00	\$ 57,571.44	\$ 57,000.00	\$ 114,571.44	\$ 4,571.44
01-32-200	BUILDING PERMITS	\$ 11,016.95	\$ 10,000.00	\$ 52,618.00	\$ 750.00	\$ 53,368.00	\$ 43,368.00
01-32-201	CULVERT PERMITS	\$ 200.00	\$ 500.00	\$ 200.00	\$ -	\$ 200.00	\$ (300.00)
Total LICENSES & PERMITS:		\$ 250,402.95	\$ 246,900.00	\$ 214,089.48	\$ 58,000.00	\$ 272,089.48	\$ 25,189.48
GRANT REVENUE							
01-33-100	GRANT REVENUE - MISC	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00
01-33-102	INTERGOVERNMENTAL	\$ 410,659.31	\$ 440,000.00	\$ 342,496.25	\$ 60,000.00	\$ 402,496.25	\$ (37,503.75)
01-33-104	LGAP FUNDS	\$ (6,800.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Total GRANT REVENUE:		\$ 403,859.31	\$ 440,000.00	\$ 344,996.25	\$ 60,000.00	\$ 404,996.25	\$ (35,003.75)
FINES & FORFEITURES							
01-35-100	FINES	\$ 717,591.39	\$ 682,800.00	\$ 889,533.45	\$ 31,283.00	\$ 920,816.45	\$ 238,016.45
Total FINES & FORFEITURES:		\$ 717,591.39	\$ 682,800.00	\$ 889,533.45	\$ 31,283.00	\$ 920,816.45	\$ 238,016.45
INVESTMENT EARNINGS							
01-36-105	INSURANCE	\$ 36,484.78	\$ -	\$ 44,266.05	\$ -	\$ 44,266.05	\$ 44,266.05

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
01-36-110	INTEREST EARNED	\$ 35,323.35	\$ 35,000.00	\$ 38,437.97	\$ 3,600.00	\$ 42,037.97	\$ 7,037.97
01-36-120	GAIN ON SALE OF ASSETS	\$ 43,951.03	\$ -	\$ 25.00	\$ -	\$ 25.00	\$ 25.00
01-36-200	LEASE / RENT INCOME	\$ 17,094.00	\$ 20,000.00	\$ 15,093.00	\$ 1,025.00	\$ 16,118.00	\$ (3,882.00)
01-36-310	MULTI-PURPOSE CENTER	\$ 17,880.00	\$ 15,000.00	\$ 19,800.00	\$ 1,500.00	\$ 21,300.00	\$ 6,300.00
Total INVESTMENT EARNINGS:		\$ 150,733.16	\$ 70,000.00	\$ 117,622.02	\$ 6,125.00	\$ 123,747.02	\$ 53,747.02
POLICE DEPARTMENT							
01-37-100	GRANT REVENUE - PD	\$ 12,502.00	\$ -	\$ -	\$ -	\$ -	\$ -
01-37-102	ACCIDENT REPORTS - PD	\$ 876.00	\$ 1,000.00	\$ 866.00	\$ 10.00	\$ 876.00	\$ (124.00)
01-37-104	MISCELLANEOUS - PD	\$ 5,890.62	\$ 6,000.00	\$ 14,197.11	\$ 50.00	\$ 14,247.11	\$ 8,247.11
01-37-105	INSURANCE CLAIMS - PD	\$ 2,055.34	\$ -	\$ 6,417.22	\$ -	\$ 6,417.22	\$ 6,417.22
01-37-106	GAIN/LOSS on DISPOSAL of CAPIT	\$ 12,525.00	\$ -	\$ 10,143.99	\$ -	\$ 10,143.99	\$ 10,143.99
01-37-107	POLICE OFFICERS WITNESS FEES	\$ 215.30	\$ 700.00	\$ 100.00	\$ -	\$ 100.00	\$ (600.00)
01-37-110	SEX OFFENDER FEE	\$ 1,240.00	\$ 1,000.00	\$ 640.00	\$ -	\$ 640.00	\$ (360.00)
01-37-111	CAT/INSURANCE COST REIMB	\$ 8,007.63	\$ 7,000.00	\$ 6,055.32	\$ -	\$ 6,055.32	\$ (944.68)
01-37-112	RESOURCE OFFICER REIMB	\$ -	\$ 30,750.00	\$ 49,885.08	\$ 5,595.00	\$ 55,480.08	\$ 24,730.08
Total POLICE DEPARTMENT:		\$ 43,311.89	\$ 46,450.00	\$ 88,304.72	\$ 5,655.00	\$ 93,959.72	\$ 47,509.72
TRANSFERS & OTHER REVENUE							
01-39-103	TRANSFER - SALES TAX I	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00	\$ 150,000.00	\$ -
01-39-106	TRANSFER FROM FIRE DISTRICT	\$ 163,880.72	\$ 160,000.00	\$ -	\$ 181,317.96	\$ 181,317.96	\$ 21,317.96 Fire Dept Gen Fund
01-39-200	INSPECTIONS - ELECTRICAL	\$ 741.00	\$ -	\$ 14,076.00	\$ -	\$ 14,076.00	\$ 14,076.00
01-39-201	INSPECTIONS - HVAC	\$ 230.00	\$ -	\$ 5,478.00	\$ -	\$ 5,478.00	\$ 5,478.00
01-39-202	INSPECTIONS - PLUMBING	\$ 350.00	\$ -	\$ 7,270.00	\$ -	\$ 7,270.00	\$ 7,270.00
01-39-203	INSPECTIONS - BUILDING	\$ 100.00	\$ -	\$ 285.00	\$ -	\$ 285.00	\$ 285.00
01-39-204	INSPECTIONS - GAS	\$ 50.00	\$ -	\$ 3,250.00	\$ -	\$ 3,250.00	\$ 3,250.00
01-39-502	MISCELLANEOUS INCOME	\$ 922.49	\$ 500.00	\$ 582.00	\$ -	\$ 582.00	\$ 82.00
01-39-507	HOUSING AUTHORITY REVENUE	\$ 1,445.34	\$ 3,000.00	\$ 1,692.62	\$ -	\$ 1,692.62	\$ (1,307.38)
01-39-508	GRASS CUTTING	\$ 602.66	\$ -	\$ 1,494.22	\$ -	\$ 1,494.22	\$ 1,494.22
01-39-510	OVER/SHORT	\$ (20.00)	\$ -	\$ (0.10)	\$ -	\$ (0.10)	\$ (0.10)
01-39-900	PRIOR YR CASH APPROPRIATED	\$ -	\$ 165,831.00	\$ -	\$ -	\$ -	\$ (165,831.00)
Total TRANSFERS & OTHER REVENUE:		\$ 168,302.21	\$ 479,331.00	\$ 34,127.74	\$ 331,317.96	\$ 365,445.70	\$ (113,885.30)
ADMINISTRATION							
01-41.110	SALARIES - MAYOR & COUNCIL	\$ 84,507.59	\$ 87,018.00	\$ 79,766.17	\$ 7,251.47	\$ 87,017.64	\$ (0.36)
01-41.112	PAID TIME OFF	\$ 14,755.89	\$ 14,646.00	\$ 11,313.12	\$ 1,500.00	\$ 12,813.12	\$ (1,832.88)
01-41.114	EMPLOYEE WAGES	\$ 103,712.87	\$ 93,151.00	\$ 99,278.53	\$ 8,600.00	\$ 107,878.53	\$ 14,727.53

Account Number	Title	2022-23	2023-24	2023-24	2023-24	Variance	
		Prior year	Current year	Current year	24-Jun		Current year
		Actual	Budget	Actual			Forecast
01-41.115	OVERTIME PAY	\$ 1,823.09	\$ 4,393.00	\$ 3,067.03	\$ 250.00	\$ 3,317.03	\$ (1,075.97)
01-41.130	EMPLOYEE BENEFITS	\$ 40,308.35	\$ 37,824.00	\$ 37,413.96	\$ 3,085.00	\$ 40,498.96	\$ 2,674.96
01-41.229	TRAVEL & MEETINGS-COUNCIL	\$ 3,132.68	\$ 3,000.00	\$ 445.23	\$ -	\$ 445.23	\$ (2,554.77)
01-41.230	TRAVEL & MEETINGS	\$ 6,171.89	\$ 5,500.00	\$ 1,427.55	\$ -	\$ 1,427.55	\$ (4,072.45)
01-41.231	TRAVEL & MEETINGS - MAYOR	\$ 3,869.44	\$ 3,500.00	\$ 1,826.87	\$ 150.00	\$ 1,976.87	\$ (1,523.13)
01-41.232	TRAINING	\$ 325.00	\$ 2,000.00	\$ 390.00	\$ -	\$ 390.00	\$ (1,610.00)
01-41.233	DUES & SUBSCRIPTION	\$ 127.66	\$ 750.00	\$ 2,802.65	\$ -	\$ 2,802.65	\$ 2,052.65
01-41.234	MEMBERSHIP FEES	\$ 3,344.84	\$ 3,500.00	\$ 926.69	\$ -	\$ 926.69	\$ (2,573.31)
01-41.240	OFFICE SUPPLIES & EXPENSE	\$ 12,226.23	\$ 12,500.00	\$ 9,589.30	\$ 1,700.00	\$ 11,289.30	\$ (1,210.70)
01-41.241	OFFICE EQUIPMENT REPAIRS	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)
01-41.250	EQUIPMENT - SUPPLIES & MAINT	\$ 648.36	\$ 750.00	\$ 912.19	\$ -	\$ 912.19	\$ 162.19
01-41.255	GASOLINE FUEL - ADMIN	\$ 1,741.93	\$ 2,000.00	\$ 1,855.66	\$ 320.00	\$ 2,175.66	\$ 175.66
01-41.270	ELECTRICITY	\$ 18,345.67	\$ 25,000.00	\$ 8,783.29	\$ 2,366.00	\$ 11,149.29	\$ (13,850.71)
01-41.271	GAS (ENTEX)	\$ 308.26	\$ 600.00	\$ 293.05	\$ 18.00	\$ 311.05	\$ (288.95)
01-41.275	POSTAGE	\$ 3,424.57	\$ 3,800.00	\$ 4,057.98	\$ -	\$ 4,057.98	\$ 257.98
01-41.280	CELL PHONE SERVICE	\$ 1,315.12	\$ 1,200.00	\$ 979.22	\$ 196.00	\$ 1,175.22	\$ (24.78)
01-41.281	OFFICE PHONE LINES	\$ 17,054.80	\$ 16,800.00	\$ 15,603.48	\$ 1,600.00	\$ 17,203.48	\$ 403.48
01-41.284	LAB/DRUG TESTING EXPENSE	\$ -	\$ 800.00	\$ -	\$ -	\$ -	\$ (800.00)
01-41.300	INS. - GEN. LIABILITY	\$ 14,599.62	\$ 30,000.00	\$ 16,221.41	\$ -	\$ 16,221.41	\$ (13,778.59)
01-41.301	INS. - PROPERTY & CASUALTY	\$ 13,785.95	\$ 14,000.00	\$ 17,039.14	\$ -	\$ 17,039.14	\$ 3,039.14
01-41.302	INS. WORKERS COMP.	\$ 508.02	\$ 449.00	\$ 485.31	\$ 42.00	\$ 527.31	\$ 78.31
01-41.303	INSURANCE OTHER	\$ 210.00	\$ 300.00	\$ 218.00	\$ -	\$ 218.00	\$ (82.00)
01-41.304	INS. - UNEMPLOYMENT COMP.	\$ 239.88	\$ 218.00	\$ 227.95	\$ 19.00	\$ 246.95	\$ 28.95
01-41.306	OTHER SERVICES	\$ 22,317.94	\$ 25,000.00	\$ 8,469.75	\$ 825.00	\$ 9,294.75	\$ (15,705.25)
01-41.315	AUDIT & ACCOUNTING	\$ 41,050.00	\$ 40,000.00	\$ 36,925.00	\$ 925.00	\$ 37,850.00	\$ (2,150.00)
01-41.316	ANIMAL CONTROL	\$ 25,477.97	\$ 22,000.00	\$ 17,962.13	\$ 5,000.00	\$ 22,962.13	\$ 962.13
01-41.400	REPAIRS & MAINT - AUTOS	\$ 1,293.46	\$ 1,500.00	\$ 390.08	\$ -	\$ 390.08	\$ (1,109.92)
01-41.404	REPAIRS & MAINT - CITY HALL	\$ 9,216.90	\$ 10,000.00	\$ 3,958.25	\$ -	\$ 3,958.25	\$ (6,041.75)
01-41.500	BUILDING INSPECTIONS	\$ 2,833.50	\$ -	\$ 62,082.75	\$ -	\$ 62,082.75	\$ 62,082.75
01-41.540	BANK CHARGES	\$ 50.00	\$ 100.00	\$ 418.32	\$ -	\$ 418.32	\$ 318.32
01-41.550	BAD DEBT EXPENSE	\$ 798.71	\$ -	\$ -	\$ -	\$ -	\$ -
01-41.620	MISCELLANEOUS SERVICES	\$ 8,800.00	\$ 8,800.00	\$ 9,000.00	\$ -	\$ 9,000.00	\$ 200.00
01-41.621	CONDEMNATION COSTS	\$ 120.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ (5,000.00)
01-41.645	LEASED VEHICLES	\$ -	\$ -	\$ 1,600.86	\$ 1,198.40	\$ 2,799.26	\$ 2,799.26
01-41.742	OTHER EQUIPMENT	\$ 5,170.81	\$ 68,500.00	\$ -	\$ 68,500.00	\$ 68,500.00	\$ -
01-41.744	COMPUTER SERVICES & LICENSES	\$ 32,178.75	\$ 35,000.00	\$ 24,079.34	\$ 2,580.00	\$ 26,659.34	\$ (8,340.66)
01-41.745	CORONERS OFFICE	\$ 6,130.00	\$ 8,000.00	\$ 5,340.00	\$ 1,500.00	\$ 6,840.00	\$ (1,160.00)
01-41.746	UNIFORMS	\$ 565.41	\$ 500.00	\$ -	\$ 200.00	\$ 200.00	\$ (300.00)

Account Number	Title	2022-23	2023-24	2023-24		2023-24	Variance
		Prior year	Current year	Current year	24-Jun	Current year	
		Actual	Budget	Actual		Forecast	
01-41.747	ELECTION EXPENSE	\$ 785.91	\$ 1,500.00	\$ -	\$ -	\$ -	\$ (1,500.00)
01-41.752	HURRICANE EMERGENCY PREP	\$ 4,140.89	\$ -	\$ -	\$ -	\$ -	\$ -
01-41.797	TRANSFERS TO LCDBG	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
01-41.799	HOLIDAY DECORATION EXPENSE	\$ -	\$ -	\$ 116.25	\$ -	\$ 116.25	\$ 116.25
01-41.801	PROPERTY TAX PREPARATION	\$ 5,990.81	\$ 6,000.00	\$ 5,974.81	\$ -	\$ 5,974.81	\$ (25.19)
01-41.803	FICA TAX	\$ 14,850.17	\$ 15,268.00	\$ 13,797.84	\$ 1,184.00	\$ 14,981.84	\$ (286.16)
01-41.819	NEWSPAPER/PUBLIC NOTIFICATIONS	\$ 2,863.93	\$ 3,000.00	\$ 3,188.39	\$ 450.00	\$ 3,638.39	\$ 638.39
Total ADMINISTRATION:		\$ 531,122.87	\$ 614,367.00	\$ 508,727.55	\$ 109,459.87	\$ 618,187.42	\$ 3,820.42
POLICE							
01-42.110	SALARIES & WAGES - PD	\$ 803,012.90	\$ 814,045.00	\$ 727,463.40	\$ 59,000.00	\$ 786,463.40	\$ (27,581.60)
01-42.112	PAID TIME OFF - PD	\$ 90,360.02	\$ 103,603.00	\$ 76,819.96	\$ 5,900.00	\$ 82,719.96	\$ (20,883.04)
01-42.115	OVERTIME PAY	\$ 69,051.50	\$ 28,786.00	\$ 105,570.31	\$ 10,000.00	\$ 115,570.31	\$ 86,784.31
01-42.116	I-10 TRAFFIC DETAIL PAY	\$ 102,950.54	\$ 80,000.00	\$ 125,760.71	\$ 18,000.00	\$ 143,760.71	\$ 63,760.71
01-42.130	EMPLOYEE BENEFITS - PD	\$ 336,392.66	\$ 444,794.00	\$ 337,936.76	\$ 29,000.00	\$ 366,936.76	\$ (77,857.24)
01-42.229	TRAVEL & MEETINGS - CHIEF	\$ 1,864.48	\$ 2,000.00	\$ 1,957.17	\$ -	\$ 1,957.17	\$ (42.83)
01-42.230	TRAVEL & MEETINGS - PD	\$ 9,212.98	\$ 6,000.00	\$ 9,252.93	\$ -	\$ 9,252.93	\$ 3,252.93
01-42.231	TRAINING - PD	\$ 6,172.82	\$ 6,000.00	\$ 5,320.03	\$ -	\$ 5,320.03	\$ (679.97)
01-42.232	TRAINING-MONITOR SEX OFFEND	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)
01-42.233	DUES & SUBSCRIPTIONS - PD	\$ 1,855.00	\$ 4,000.00	\$ 29,242.35	\$ 338.00	\$ 29,580.35	\$ 25,580.35
01-42.240	OFFICE SUPPLIES - PD	\$ 6,995.35	\$ 6,000.00	\$ 7,072.29	\$ -	\$ 7,072.29	\$ 1,072.29
01-42.241	OFFICE EQUIPMENT REPAIRS - PD	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ (1,200.00)
01-42.246	LAW ENFORCEMENT SUPPLIES	\$ 392.64	\$ 6,000.00	\$ 1,187.77	\$ -	\$ 1,187.77	\$ (4,812.23)
01-42.250	EQUIPMENT SUPPLIES	\$ 88.15	\$ -	\$ -	\$ -	\$ -	\$ -
01-42.255	GASOLINE FUEL - PD	\$ 41,571.36	\$ 40,000.00	\$ 65,540.42	\$ -	\$ 65,540.42	\$ 25,540.42
01-42.275	POSTAGE - PD	\$ 663.96	\$ 650.00	\$ 853.52	\$ -	\$ 853.52	\$ 203.52
01-42.280	CELLULAR PHONE - PD	\$ 13,570.34	\$ 13,500.00	\$ 13,814.93	\$ -	\$ 13,814.93	\$ 314.93
01-42.281	OFFICE PHONE/INTERNET SERV- PD	\$ 5,943.95	\$ 5,600.00	\$ 13,290.55	\$ 1,182.48	\$ 14,473.03	\$ 8,873.03
01-42.284	EMPLOYMENT SCREENINGS	\$ -	\$ 500.00	\$ 4,236.20	\$ -	\$ 4,236.20	\$ 3,736.20
01-42.300	INS. - GEN. LIABILITY - PD	\$ 41,748.26	\$ 45,000.00	\$ 34,850.61	\$ -	\$ 34,850.61	\$ (10,149.39)
01-42.301	INS. - PROPERTY & CASUALTY - P	\$ 16,041.47	\$ 17,500.00	\$ 22,013.17	\$ -	\$ 22,013.17	\$ 4,513.17
01-42.302	INS.- WORKMENS COMP. - PD	\$ 55,010.26	\$ 53,065.00	\$ 50,771.79	\$ 3,800.00	\$ 54,571.79	\$ 1,506.79
01-42.304	INS. - UNEMPLOYMENT COMP. - PD	\$ 1,933.71	\$ 2,257.00	\$ 1,838.31	\$ 147.00	\$ 1,985.31	\$ (271.69)
01-42.305	LEGAL & PROFESSIONAL - PD	\$ 151.17	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)
01-42.306	OTHER SERVICES - PD	\$ 72,498.35	\$ 60,000.00	\$ 17,351.95	\$ 1,600.00	\$ 18,951.95	\$ (41,048.05)
01-42.309	COMMUNITY SUPPORT ACTIVITIES	\$ 1,561.44	\$ 1,000.00	\$ 990.12	\$ -	\$ 990.12	\$ (9.88)
01-42.400	REPAIRS & MAINT - AUTOS	\$ 40,480.37	\$ 27,000.00	\$ 30,361.25	\$ 2,700.00	\$ 33,061.25	\$ 6,061.25
01-42.402	REPAIRS & MAINT - OFFICE EQUIP	\$ -	\$ -	\$ 767.00	\$ -	\$ 767.00	\$ 767.00

Account Number	Title	2022-23	2023-24	2023-24		2023-24	Variance
		Prior year	Current year	Current year	24-Jun	Current year	
		Actual	Budget	Actual		Forecast	
01-42.403	REPAIRS & MAINT - RADAR EQUIP	\$ 39.55	\$ 500.00	\$ 710.00	\$ -	\$ 710.00	\$ 210.00
01-42.510	GRANT EQUIPMENT	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
01-42.610	MISCELLANEOUS SUPPLIES	\$ 1,623.02	\$ 2,500.00	\$ 1,228.52	\$ -	\$ 1,228.52	\$ (1,271.48)
01-42.620	INVESTIGATIVE EXPENSE	\$ 70.00	\$ -	\$ -	\$ -	\$ -	\$ -
01-42.741	POLICE EQUIPMENT	\$ 147.73	\$ 15,000.00	\$ 18,067.64	\$ -	\$ 18,067.64	\$ 3,067.64
01-42.742	OTHER EQUIPMENT	\$ -	\$ 68,500.00	\$ 38,831.56	\$ 2,500.00	\$ 41,331.56	\$ (27,168.44)
01-42.743	MOTOR VEHICLE UNITS	\$ 699.58	\$ -	\$ -	\$ -	\$ -	\$ -
01-42.744	COMPUTER SERVICES	\$ 12,037.50	\$ 58,000.00	\$ 53,240.50	\$ 2,160.00	\$ 55,400.50	\$ (2,599.50)
01-42.745	LEASED VEHICLES	\$ 10,890.48	\$ 117,000.00	\$ 102,850.95	\$ 7,164.23	\$ 110,015.18	\$ (6,984.82)
01-42.746	UNIFORMS	\$ 7,798.57	\$ 8,000.00	\$ 3,749.11	\$ 500.00	\$ 4,249.11	\$ (3,750.89)
01-42.755	MQB-CAPITAL OUTLAY	\$ 89,660.56	\$ -	\$ -	\$ -	\$ -	\$ -
01-42.760	POLICE LEASE ASSET EXPENSE	\$ 168,670.00	\$ -	\$ -	\$ -	\$ -	\$ -
01-42.803	FICA TAXES	\$ 86,785.86	\$ 87,604.00	\$ 84,302.73	\$ 7,200.00	\$ 91,502.73	\$ 3,898.73
01-42.815	INTEREST	\$ 1,196.16	\$ -	\$ -	\$ -	\$ -	\$ -
01-42.819	ADVERTISING	\$ 347.30	\$ 300.00	\$ 127.05	\$ -	\$ 127.05	\$ (172.95)
01-42.820	PRINCIPAL PAYMENT - LEASE	\$ 100,748.00	\$ -	\$ -	\$ -	\$ -	\$ -
01-42.821	INTEREST EXPENSE - LEASE	\$ 4,178.00	\$ -	\$ -	\$ -	\$ -	\$ -
Total POLICE:		\$ 2,205,415.99	\$ 2,127,904.00	\$ 1,987,371.56	\$ 151,191.71	\$ 2,138,563.27	\$ 10,659.27
FIRE							
01-43.101	REIMB. FOR FD EMPLOYEE WAGES	\$ 6,100.80	\$ 40,000.00	\$ 33,577.52	\$ 7,500.00	\$ 41,077.52	\$ 1,077.52
01-43.230	TRAVEL & MEETINGS	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)
01-43.233	DUES & SUBSCRIPTION	\$ 498.92	\$ 800.00	\$ 934.00	\$ -	\$ 934.00	\$ 134.00
01-43.240	OFFICE SUPPLIES	\$ 1,061.47	\$ 1,500.00	\$ 2,114.96	\$ 150.00	\$ 2,264.96	\$ 764.96
01-43.250	OFFICE EQUIPMENT	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)
01-43.251	EQUIPMENT PURCHASES & SUPPLIES	\$ 1,922.79	\$ 2,500.00	\$ 1,783.92	\$ 200.00	\$ 1,983.92	\$ (516.08)
01-43.253	FIRE TRAINING	\$ 193.49	\$ 1,000.00	\$ 1,712.82	\$ 150.00	\$ 1,862.82	\$ 862.82
01-43.255	GASOLINE FUEL - IFPD	\$ -	\$ 500.00	\$ 1,841.19	\$ 150.00	\$ 1,991.19	\$ 1,491.19
01-43.256	DIESEL FUEL - IFPD	\$ 3,920.16	\$ 4,000.00	\$ 3,655.35	\$ 200.00	\$ 3,855.35	\$ (144.65)
01-43.258	FIRE PREVENTION	\$ -	\$ 1,500.00	\$ 449.94	\$ -	\$ 449.94	\$ (1,050.06)
01-43.270	ELECTRICITY	\$ 7,943.95	\$ 8,000.00	\$ 6,260.92	\$ 380.00	\$ 6,640.92	\$ (1,359.08)
01-43.271	GAS (ENTEX)	\$ 1,425.90	\$ 1,600.00	\$ 605.21	\$ 20.00	\$ 625.21	\$ (974.79)
01-43.275	POSTAGE	\$ 139.28	\$ 150.00	\$ 100.00	\$ -	\$ 100.00	\$ (50.00)
01-43.300	INS. - GEN. LIABILITY	\$ 22,383.83	\$ 34,000.00	\$ 37,485.68	\$ -	\$ 37,485.68	\$ 3,485.68
01-43.301	INS. - PROPERTY & CASUALTY	\$ 8,650.00	\$ 10,000.00	\$ 2,456.00	\$ -	\$ 2,456.00	\$ (7,544.00)
01-43.305	LEGAL & OTHER PROFESSIONAL	\$ 450.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)
01-43.306	OTHER SERVICES - IFPD	\$ 612.00	\$ 1,000.00	\$ 1,123.36	\$ 250.00	\$ 1,373.36	\$ 373.36
01-43.307	EQUIPMENT TESTING	\$ 3,953.10	\$ 10,000.00	\$ 4,154.88	\$ -	\$ 4,154.88	\$ (5,845.12)

Account Number	Title	2022-23	2023-24	2023-24	24-Jun	2023-24	Variance
		Prior year Actual	Current year Budget	Current year Actual		Current year Forecast	
01-43.308	BUILDING MAINTENANCE SUPPLIES	\$ 6,386.23	\$ 4,000.00	\$ 845.80	\$ 500.00	\$ 1,345.80	\$ (2,654.20)
01-43.309	REPAIRS OTHER	\$ 9,191.99	\$ 7,000.00	\$ 5,257.61	\$ -	\$ 5,257.61	\$ (1,742.39)
01-43.310	AUDIT & ACCOUNTING	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -
01-43.311	COMMUNICATIONS	\$ 5,169.11	\$ 4,700.00	\$ 5,020.15	\$ 139.00	\$ 5,159.15	\$ 459.15
01-43.312	MEDICAL EXPENSE	\$ 2,327.31	\$ 4,000.00	\$ 211.00	\$ -	\$ 211.00	\$ (3,789.00)
01-43.742	MISCELLANEOUS	\$ 852.24	\$ -	\$ 71.87	\$ -	\$ 71.87	\$ 71.87
01-43.744	COMPUTER SERVICES	\$ 4,091.15	\$ 4,500.00	\$ 4,250.00	\$ 4,405.00	\$ 8,655.00	\$ 4,155.00
01-43.745	OFFICE PHONE LINES	\$ 1,370.29	\$ 2,000.00	\$ 951.11	\$ 118.92	\$ 1,070.03	\$ (929.97)
01-43.746	UNIFORMS	\$ 759.02	\$ 1,000.00	\$ 2,092.79	\$ -	\$ 2,092.79	\$ 1,092.79
01-43.754	HURRICANE EXPENSE	\$ 11,195.69	\$ 10,000.00	\$ 6,475.00	\$ 553.80	\$ 7,028.80	\$ (2,971.20)
01-43.819	NEWSPAPER/PUBLIC NOTIFICATIONS	\$ -	\$ -	\$ 383.53	\$ -	\$ 383.53	\$ 383.53
Total FIRE:		\$ 100,598.72	\$ 158,750.00	\$ 126,814.61	\$ 14,716.72	\$ 141,531.33	\$ (17,218.67)

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
COURT COSTS							
01-44.110	SALARIES & WAGES	\$ 40,762.69	\$ 41,427.00	\$ 37,036.29	\$ 3,200.00	\$ 40,236.29	\$ (1,190.71)
01-44.112	PAID TIME OFF	\$ 5,952.99	\$ 4,508.00	\$ 6,279.12	\$ 700.00	\$ 6,979.12	\$ 2,471.12
01-44.115	OVERTIME PAY	\$ 678.57	\$ 1,282.00	\$ 172.56	\$ 25.00	\$ 197.56	\$ (1,084.44)
01-44.130	EMPLOYEE BENEFITS	\$ 19,292.45	\$ 19,051.00	\$ 17,102.42	\$ 1,550.00	\$ 18,652.42	\$ (398.58)
01-44.230	OFFICE SUPPLIES	\$ 678.94	\$ 1,000.00	\$ 457.42	\$ -	\$ 457.42	\$ (542.58)
01-44.275	POSTAGE	\$ 1,278.21	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -
01-44.302	INS. WORKERS COMP.	\$ 857.21	\$ 568.00	\$ 627.91	\$ 50.00	\$ 677.91	\$ 109.91
01-44.304	INS. UNEMPLOYMENT COMP	\$ 95.06	\$ 92.00	\$ 87.22	\$ 8.00	\$ 95.22	\$ 3.22
01-44.305	LEGAL & OTHER PROFESSIONAL	\$ 19,949.00	\$ 20,000.00	\$ 20,982.00	\$ 1,200.00	\$ 22,182.00	\$ 2,182.00
01-44.306	WITNESS/SUBPOENA FEES	\$ 257.14	\$ 500.00	\$ 292.86	\$ -	\$ 292.86	\$ (207.14)
01-44.744	SERVICES & LICENSES - COMPUTER	\$ 279.60	\$ 2,500.00	\$ -	\$ -	\$ -	\$ (2,500.00)
01-44.746	UNIFORMS	\$ 144.69	\$ 200.00	\$ -	\$ -	\$ -	\$ (200.00)
01-44.803	FICA TAXES	\$ 3,404.07	\$ 3,623.00	\$ 3,027.04	\$ 268.00	\$ 3,295.04	\$ (327.96)
01-44.817	COURT COSTS	\$ 170,456.34	\$ 130,000.00	\$ 189,359.92	\$ 15,000.00	\$ 204,359.92	\$ 74,359.92
Total COURT COSTS:		\$ 264,086.96	\$ 225,951.00	\$ 274,824.76	\$ -	\$ 274,824.76	\$ 48,873.76
MULTI-PURPOSE CENTER							
01-45.232	TRAINING	\$ -	\$ 2,000.00	\$ 579.00	\$ -	\$ 579.00	\$ (1,421.00)
01-45.240	OFFICE SUPPLIES	\$ 649.32	\$ -	\$ -	\$ -	\$ -	\$ -
01-45.250	SUPPLIES & MAINT	\$ 3,232.25	\$ 3,000.00	\$ 3,596.01	\$ -	\$ 3,596.01	\$ 596.01
01-45.270	ELECTRICITY (Entergy)	\$ 13,740.35	\$ 15,000.00	\$ 11,216.90	\$ 800.00	\$ 12,016.90	\$ (2,983.10)
01-45.271	GAS (CenterPoint Energy)	\$ 1,672.68	\$ 2,000.00	\$ 1,372.63	\$ 35.56	\$ 1,408.19	\$ (591.81)
01-45.281	OFFICE PHONE LINES	\$ 2,482.86	\$ 2,100.00	\$ 1,919.00	\$ 174.90	\$ 2,093.90	\$ (6.10)
01-45.301	INS. - PROPERTY & CASUALTY	\$ 13,459.22	\$ 15,000.00	\$ 6,206.00	\$ -	\$ 6,206.00	\$ (8,794.00)
01-45.306	OTHER SERVICES	\$ 5,390.01	\$ 3,000.00	\$ 4,465.01	\$ 225.00	\$ 4,690.01	\$ 1,690.01
01-45.404	REPAIRS & MAINT - MPC	\$ 1,171.12	\$ 12,000.00	\$ 1,722.23	\$ -	\$ 1,722.23	\$ (10,277.77)
01-45.620	CCOA SERVICES	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
01-45.740	CAPITAL OUTLAY - MPC	\$ -	\$ 12,000.00	\$ 8,400.00	\$ -	\$ 8,400.00	\$ (3,600.00)
01-45.742	OTHER CENTER FURNISHINGS	\$ -	\$ -	\$ 2,330.00	\$ -	\$ 2,330.00	\$ 2,330.00
Total MULTI-PURPOSE CENTER:		\$ 41,797.81	\$ 70,100.00	\$ 45,806.78	\$ 1,235.46	\$ 47,042.24	\$ (23,057.76)

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
FIRE - ADMIN							
01-46.110	SALARIES & WAGES	\$ 31,514.84	\$ 69,254.00	\$ 61,803.10	\$ 5,300.00	\$ 67,103.10	\$ (2,150.90)
01-46.112	PAID TIME OFF	\$ -	\$ -	\$ 1,362.02	\$ -	\$ 1,362.02	\$ 1,362.02
01-46.114	REIMB. FROM FD EMPL. WAGES	\$ (6,100.80)	\$ (30,000.00)	\$ (33,577.52)	\$ (9,000.00)	\$ (42,577.52)	\$ (12,577.52)
01-46.115	VOLUNTEER FIREMEN	\$ 3,350.50	\$ 3,000.00	\$ 3,635.00	\$ -	\$ 3,635.00	\$ 635.00
01-46.117	OVERTIME PAY	\$ -	\$ -	\$ 3,257.86	\$ 350.00	\$ 3,607.86	\$ 3,607.86
01-46.130	EMPLOYEE BENEFITS	\$ 858.28	\$ -	\$ 11,813.85	\$ 1,105.00	\$ 12,918.85	\$ 12,918.85
01-46.230	TRAVEL & MEETINGS	\$ 408.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)
01-46.231	TRAINING	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ (5,000.00)
01-46.255	GASOLINE FUEL - FD	\$ 2,970.88	\$ 5,000.00	\$ 1,738.24	\$ 150.00	\$ 1,888.24	\$ (3,111.76)
01-46.280	TELEPHONE	\$ 1,515.62	\$ 750.00	\$ 489.61	\$ 50.00	\$ 539.61	\$ (210.39)
01-46.300	INS. - GEN. LIABILITY	\$ 993.45	\$ 800.00	\$ 1,183.72	\$ -	\$ 1,183.72	\$ 383.72
01-46.301	AUTOMOBILE REPAIR R/M	\$ 1,132.19	\$ 1,200.00	\$ 997.35	\$ -	\$ 997.35	\$ (202.65)
01-46.302	INS. WORKERS COMP.	\$ 3,001.36	\$ 4,823.00	\$ 6,539.96	\$ 399.00	\$ 6,938.96	\$ 2,115.96
01-46.304	INS. UNEMPLOYMENT COMP	\$ 62.71	\$ 156.00	\$ 139.10	\$ 10.00	\$ 149.10	\$ (6.90)
01-46.305	Ins.-Property & Casualty	\$ 580.87	\$ 600.00	\$ 175.34	\$ -	\$ 175.34	\$ (424.66)
01-46.306	OTHER SERVICES	\$ 788.89	\$ 1,800.00	\$ 873.50	\$ 26.00	\$ 899.50	\$ (900.50)
01-46.740	CAPITAL OUTLAY	\$ 792.50	\$ -	\$ -	\$ -	\$ -	\$ -
01-46.746	UNIFORMS	\$ 757.92	\$ 1,000.00	\$ 2,932.12	\$ -	\$ 2,932.12	\$ 1,932.12
01-46.803	FICA TAXES	\$ 2,398.86	\$ 5,951.00	\$ 5,621.21	\$ 372.00	\$ 5,993.21	\$ 42.21
Total FIRE - ADMIN:		\$ 45,026.07	\$ 70,334.00	\$ 68,984.46	\$ (1,238.00)	\$ 67,746.46	\$ (2,587.54)
GENERAL FUND Revenue Total:		\$ 2,790,575.92	\$ 3,267,406.00	\$ 2,740,764.78	\$ 632,685.96	\$ 3,373,450.74	\$ 106,044.74
GENERAL FUND Expenditure Total:		\$ 3,188,048.42	\$ 3,267,406.00	\$ 3,012,529.72	\$ 275,365.76	\$ 3,287,895.48	\$ 20,489.48
Total GENERAL FUND:		\$ (397,472.50)	\$ -	\$ (271,764.94)	\$ 357,320.20	\$ 85,555.26	\$ 85,555.26

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
SALES TAX - WATER IMPROVEMENT TAXES							
13-31-300	TAXES - SALES	\$ 900,048.99	\$ 627,925.00	\$ 574,216.53	\$ 49,000.00	\$ 623,216.53	\$ (4,708.47)
Total TAXES:		\$ 900,048.99	\$ 627,925.00	\$ 574,216.53	\$ 49,000.00	\$ 623,216.53	\$ (4,708.47)
GRANTS							
13-33-104	LGAP FUNDS	\$ 56,500.00	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -
13-33-105	FEMA DISASTER ASSISTANCE	\$ 32,224.07	\$ 800,000.00	\$ 279,720.79	\$ -	\$ 279,720.79	\$ (520,279.21)
13-33-106	AMERICAN RESCUE PLAN(ARP)	\$ 586,059.63	\$ -	\$ -	\$ -	\$ -	\$ -
Total GRANTS:		\$ 674,783.70	\$ 835,000.00	\$ 314,720.79	\$ -	\$ 314,720.79	\$ (520,279.21)
INVESTMENT EARNINGS							
13-36-105	INSURANCE CLAIMS	\$ 115,894.64	\$ 1,700,000.00	\$ 479,577.00	\$ 1,376,242.71	\$ 1,855,819.71	\$ 155,819.71
13-36-106	Gain on Sale of Assets	\$ -	\$ -	\$ 6,205.00	\$ -	\$ 6,205.00	\$ 6,205.00
13-36-110	INTEREST EARNED	\$ 116,274.23	\$ 120,000.00	\$ 143,404.26	\$ 12,358.00	\$ 155,762.26	\$ 35,762.26
Total INVESTMENT EARNINGS:		\$ 232,168.87	\$ 1,820,000.00	\$ 629,186.26	\$ 1,388,600.71	\$ 2,017,786.97	\$ 197,786.97
TRANSFERS & OTHER REVENUE							
13-39-502	MISCELLANEOUS REVENUE	\$ 83.94	\$ -	\$ -	\$ -	\$ -	\$ -
13-39-900	PRIOR YR CASH APPROPRIATED	\$ -	\$ 95,923.00	\$ -	\$ -	\$ -	\$ (95,923.00)
Total TRANSFERS & OTHER REVENUE:		\$ -	\$ 95,923.00	\$ -	\$ -	\$ -	\$ (95,923.00)
EXPENDITURES							
13-41.110	SALARIES & WAGES	\$ 131,093.87	\$ 79,100.00	\$ 110,922.91	\$ 9,710.00	\$ 120,632.91	\$ 41,532.91
13-41.112	PAID TIME OFF	\$ 12,576.20	\$ 10,492.00	\$ 15,476.59	\$ 873.00	\$ 16,349.59	\$ 5,857.59
13-41.115	OVERTIME PAY	\$ 4,009.90	\$ 2,725.00	\$ 6,903.39	\$ 460.00	\$ 7,363.39	\$ 4,638.39
13-41.130	EMPLOYEE BENEFITS	\$ 50,901.40	\$ 36,591.00	\$ 46,324.81	\$ 4,052.00	\$ 50,376.81	\$ 13,785.81
13-41.230	TRAVEL& MEETING EXPENSE	\$ 1,892.95	\$ 750.00	\$ 1,443.98	\$ -	\$ 1,443.98	\$ 693.98
13-41.302	INS. WORKERS COMP.	\$ 7,214.44	\$ 3,448.00	\$ 6,859.29	\$ 540.00	\$ 7,399.29	\$ 3,951.29
13-41.304	INS. UNEMPLOYMENT COMP.	\$ 284.01	\$ 179.00	\$ 277.88	\$ 24.00	\$ 301.88	\$ 122.88
13-41.305	LEGAL & OTHER PROFESSIONAL	\$ 557.00	\$ -	\$ -	\$ -	\$ -	\$ -
13-41.310	AUDIT & ACCOUNTING	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
13-41.610	MISCELLANEOUS EXPENSE	\$ 484.91	\$ 500.00	\$ 477.63	\$ -	\$ 477.63	\$ (22.37)
13-41.710	SCHOOL BOARD COLLECTION FEE	\$ 13,027.44	\$ 14,000.00	\$ 11,868.05	\$ 900.00	\$ 12,768.05	\$ (1,231.95)
13-41.730	OTHER SERVICES	\$ 576.50	\$ 500.00	\$ 2,470.00	\$ -	\$ 2,470.00	\$ 1,970.00
13-41.731	REPAIRS & MAINTENANCE	\$ 127,689.43	\$ -	\$ -	\$ -	\$ -	\$ -

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
13-41.738	CAPITAL OUTLAY - WATER METERS	\$ -	\$ -	\$ 14,845.50	\$ -	\$ 14,845.50	\$ 14,845.50
13-41.740	CAPITAL OUTLAY	\$ 1,241,832.75	\$ 2,390,000.00	\$ 278,929.66	\$ -	\$ 278,929.66	\$ (2,111,070.34)
13-41.743	FIELD EQUIP PARTS (PIPE BURST)	\$ 341.00	\$ -	\$ -	\$ -	\$ -	\$ -
13-41.746	UNIFORMS	\$ 1,291.50	\$ 1,500.00	\$ 1,524.41	\$ -	\$ 1,524.41	\$ 24.41
13-41.752	HURRICANE LAURA EXPENSES	\$ 210,995.92	\$ -	\$ 703,638.23	\$ -	\$ 703,638.23	\$ 703,638.23
13-41.800	TRANSFER TO TOWN OF IOWA	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00	\$ 150,000.00	\$ -
13-41.803	FICA TAXES	\$ 10,779.70	\$ 7,086.00	\$ 10,256.50	\$ -	\$ 10,256.50	\$ 3,170.50
13-41.810	TRANSFER TO CITY WATER WORKS	\$ 1,855,168.71	\$ -	\$ -	\$ 846.00	\$ 846.00	\$ 846.00
Total EXPENDITURES:		\$ 3,674,717.63	\$ 2,700,871.00	\$ 1,216,218.83	\$ 167,405.00	\$ 1,383,623.83	\$ (1,317,247.17)
ARP-COMP HARDWRE/SOFTWARE SERV							
13-43.744	COMPUTER SERVICES & LICENSES	\$ 24,000.00	\$ 26,779.00	\$ 26,779.00	\$ -	\$ 26,779.00	\$ -
Total ARP-COMP HARDWRE/SOFTWARE SERV:		\$ 24,000.00	\$ 26,779.00	\$ 26,779.00	\$ -	\$ 26,779.00	\$ -
ARP - SEWER LINE REPLACEMENT							
13-44.740	CAPITAL OUTLAY - SEWER LINE	\$ -	\$ 301,198.00	\$ -	\$ -	\$ -	\$ (301,198.00)
Total ARP - SEWER LINE REPLACEMENT:		\$ -	\$ 301,198.00	\$ -	\$ -	\$ -	\$ (301,198.00)
ARP - HVAC							
13-45.740	CAPITAL OUTLAY - HVAC	\$ 98,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Total ARP - HVAC:		\$ 98,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
ARP - WATER IMPROVEMENTS							
13-46.740	CAPITAL OUTLAY WATER LINE LOOP	\$ 913.01	\$ -	\$ -	\$ -	\$ -	\$ -
Total ARP - WATER IMPROVEMENTS:		\$ 913.01	\$ -	\$ -	\$ -	\$ -	\$ -
ARP - MOTOR VEHICLE UNITS							
13-47.747	CAPITAL OUTLAY - MOTOR VEHICLE	\$ 60,857.90	\$ 300,000.00	\$ 300,000.00	\$ -	\$ 300,000.00	\$ -
Total ARP - MOTOR VEHICLE UNITS:		\$ 60,857.90	\$ 300,000.00	\$ 300,000.00	\$ -	\$ 300,000.00	\$ -
ECONOMIC DEVELOPMENT							
13-50.440	DEVELOPMENT OF REVENUE STREAMS	\$ -	\$ 200,000.00	\$ 41,707.16	\$ -	\$ 41,707.16	\$ (158,292.84)
Total ECONOMIC DEVELOPMENT:		\$ -	\$ 200,000.00	\$ 41,707.16	\$ -	\$ 41,707.16	\$ (158,292.84)
SALES TAX - WATER IMPROVEMENT Revenue Total:		\$ 1,807,001.56	\$ 3,378,848.00	\$ 1,518,123.58	\$ 1,437,600.71	\$ 2,955,724.29	\$ (423,123.71)

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
SALES TAX - WATER IMPROVEMENT	Expenditure Total:	\$ 3,858,488.54	\$ 3,528,848.00	\$ 1,584,704.99	\$ 167,405.00	\$ 1,752,109.99	\$ (1,776,738.01)
Total SALES TAX - WATER IMPROVEMENT:		\$ (2,051,486.98)	\$ (150,000.00)	\$ (66,581.41)	\$ 1,270,195.71	\$ 1,203,614.30	\$ 1,353,614.30

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
SALES TAX - PARKS & STREETS							
TAXES							
14-31-300	TAXES - SALES	\$ 225,012.32	\$ 218,400.00	\$ 199,727.51	\$ 17,500.00	\$ 217,227.51	\$ (1,172.49)
Total TAXES:		\$ 225,012.32	\$ 218,400.00	\$ 199,727.51	\$ 17,500.00	\$ 217,227.51	\$ (1,172.49)
EVENTS							
14-34-200	PARK CONCESSIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total EVENTS:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INVESTMENT EARNINGS							
14-36-106	Gain on Sale of Assets	\$ -	\$ -	\$ 2,075.00	\$ -	\$ 2,075.00	\$ 2,075.00
14-36-110	INTEREST EARNED	\$ 2,047.73	\$ 1,000.00	\$ 3,015.04	\$ 88.00	\$ 3,103.04	\$ 2,103.04
14-36-200	LEASE/RENT INCOME	\$ 625.00	\$ 1,500.00	\$ 775.00	\$ 150.00	\$ 925.00	\$ (575.00)
Total INVESTMENT EARNINGS:		\$ 2,672.73	\$ 2,500.00	\$ 5,865.04	\$ 238.00	\$ 6,103.04	\$ 3,603.04
OTHER REVENUE							
14-39-100	GRANT REVENUE	\$ 55,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
14-39-600	PARK BRICKS/BENCHES	\$ 2,004.50	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
14-39-600	PRIOR YR CASH APPROPRIATED	\$ -	\$ 7,053.00	\$ -	\$ -	\$ -	\$ (7,053.00)
Total OTHER REVENUE:		\$ 57,004.50	\$ 7,053.00	\$ 100.00	\$ -	\$ 100.00	\$ (6,953.00)
EXPENDITURES							
14-41.110	EMPLOYEE WAGES	\$ 59,154.11	\$ 74,399.00	\$ 66,508.28	\$ 3,518.58	\$ 70,026.86	\$ (4,372.14)
14-41.112	PAID TIME OFF	\$ 7,589.64	\$ 7,759.00	\$ 11,640.73	\$ 764.60	\$ 12,405.33	\$ 4,646.33
14-41.115	OVERTIME PAY	\$ 5,320.68	\$ 2,462.00	\$ 226.42	\$ 50.00	\$ 276.42	\$ (2,185.58)
14-41.130	EMPLOYEE BENEFITS	\$ 24,316.97	\$ 36,366.00	\$ 32,877.46	\$ 1,756.75	\$ 34,634.21	\$ (1,731.79)
14-41.230	TRAVEL & MEETING EXPENSE	\$ 458.75	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)
14-41.251	RENTALS-OTHER	\$ 8,090.00	\$ 1,800.00	\$ 5,205.00	\$ 1,230.00	\$ 6,435.00	\$ 4,635.00
14-41.252	EQUIPMENT RENTAL	\$ -	\$ 1,800.00	\$ -	\$ -	\$ -	\$ (1,800.00)
14-41.253	PARK & STREET R/M EQUIP	\$ 1,890.90	\$ 2,000.00	\$ 394.14	\$ -	\$ 394.14	\$ (1,605.86)
14-41.254	EQUIPMENT PURCHASE	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)
14-41.255	GASOLINE FUEL	\$ 4,304.77	\$ 3,000.00	\$ 361.32	\$ -	\$ 361.32	\$ (2,638.68)
14-41.270	ELECTRICITY	\$ 10,944.06	\$ 12,000.00	\$ 10,964.96	\$ 2,100.00	\$ 13,064.96	\$ 1,064.96
14-41.281	CELLULAR PHONE	\$ 668.74	\$ 600.00	\$ 539.61	\$ 50.00	\$ 589.61	\$ (10.39)
14-41.300	INS. - GEN. LIABILITY	\$ 24,470.82	\$ 15,000.00	\$ 9,855.77	\$ -	\$ 9,855.77	\$ (5,144.23)
14-41.301	INSURANCE - PROPERTY & DAMAGE	\$ 6,825.52	\$ 12,000.00	\$ 22,462.13	\$ -	\$ 22,462.13	\$ 10,462.13
14-41.302	INS.- WORKMENS COMP.	\$ 3,431.67	\$ 3,707.00	\$ 3,834.37	\$ 313.00	\$ 4,147.37	\$ 440.37

Account Number	Title	2022-23	2023-24	2023-24	2023-24	2023-24	Variance
		Prior year Actual	Current year Budget	Current year Actual	24-Jun	Current year Forecast	
14-41.304	INS. - UNEMPLOYMENT COMP.	\$ 132.39	\$ 164.00	\$ 159.06	\$ 14.00	\$ 173.06	\$ 9.06
14-41.306	OTHER SERVICES	\$ 19,422.50	\$ 24,000.00	\$ 8,035.14	\$ -	\$ 8,035.14	\$ (15,964.86)
14-41.310	AUDIT & ACCOUNTING	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
14-41.311	PARK EXPENSES	\$ 12,079.82	\$ 13,000.00	\$ 23,868.37	\$ 4,600.00	\$ 28,468.37	\$ 15,468.37
14-41.610	MISCELLANEOUS EXPENSES	\$ 5.62	\$ 500.00	\$ 474.93	\$ -	\$ 474.93	\$ (25.07)
14-41.741	LAWN EQUIPMENT R/M	\$ 557.56	\$ -	\$ 233.37	\$ -	\$ 233.37	\$ 233.37
14-41.743	FIELD MAINTENANCE SUPPLIES	\$ 1,650.56	\$ 1,500.00	\$ 638.14	\$ 100.00	\$ 738.14	\$ (761.86)
14-41.744	RAIN GEAR & HAND TOOLS	\$ 568.95	\$ 1,000.00	\$ 61.48	\$ -	\$ 61.48	\$ (938.52)
14-41.746	UNIFORMS	\$ 1,995.84	\$ 2,400.00	\$ 3,743.91	\$ -	\$ 3,743.91	\$ 1,343.91
14-41.747	AUTOMOBILES / TRUCKS R/M	\$ 63.49	\$ 500.00	\$ 20.00	\$ -	\$ 20.00	\$ (480.00)
14-41.755	MQB-CAPITAL OUTLAY	\$ 10,652.00	\$ -	\$ -	\$ -	\$ -	\$ -
14-41.803	FICA TAXES	\$ 5,103.25	\$ 6,497.00	\$ 5,975.89	\$ 500.00	\$ 6,475.89	\$ (21.11)
Total EXPENDITURES:		\$ 213,698.61	\$ 227,954.00	\$ 212,080.48	\$ 14,996.93	\$ 227,077.41	\$ (876.59)
SALES TAX - PARKS & STREETS Revenue Total:		\$ 284,689.55	\$ 227,953.00	\$ 205,692.55	\$ 17,738.00	\$ 223,430.55	\$ (4,522.45)
SALES TAX - PARKS & STREETS Expenditure Total:		\$ 213,698.61	\$ 227,954.00	\$ 212,080.48	\$ 14,996.93	\$ 227,077.41	\$ (876.59)
Total SALES TAX - PARKS & STREETS:		\$ 70,990.94	\$ (1.00)	\$ (6,387.93)	\$ 2,741.07	\$ (3,646.86)	\$ (3,645.86)

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
SALES TAX II STREET DEPARTMENT TAXES							
15-31-300	TAXES - SALES	\$ 731,289.88	\$ 709,800.00	\$ 649,114.32	\$ 55,000.00	\$ 704,114.32	\$ (5,685.68)
Total TAXES:		\$ 731,289.88	\$ 709,800.00	\$ 649,114.32	\$ 55,000.00	\$ 704,114.32	\$ (5,685.68)
INVESTMENT EARNINGS							
15-36-106	Gain on Sale of Assets	\$ -	\$ -	\$ 8,361.00	\$ -	\$ 8,361.00	\$ 8,361.00
15-36-110	INTEREST EARNED	\$ 31,030.14	\$ 30,000.00	\$ 40,773.43	\$ 3,700.00	\$ 44,473.43	\$ 14,473.43
Total INVESTMENT EARNINGS:		\$ 31,030.14	\$ 30,000.00	\$ 49,134.43	\$ 3,700.00	\$ 52,834.43	\$ 22,834.43
OTHER REVENUE							
15-39-100	GRANT REVENUE	\$ -	\$ 334,000.00	\$ 358,550.82	\$ -	\$ 358,550.82	\$ 24,550.82
15-39-502	MISCELLANEOUS INCOME	\$ 2,000.00	\$ -	\$ 1,668.74	\$ -	\$ 1,668.74	\$ 1,668.74
15-39-900	PRIOR YR CASH APPROPRIATED	\$ -	\$ 848,912.00	\$ -	\$ -	\$ -	\$ (848,912.00)
Total OTHER REVENUE:		\$ 2,000.00	\$ 1,182,912.00	\$ 360,219.56	\$ -	\$ 360,219.56	\$ (822,692.44)
EXPENDITURES							
15-41.110	EMPLOYEE WAGES	\$ 101,195.72	\$ 114,928.00	\$ 64,556.24	\$ 7,241.00	\$ 71,797.24	\$ (43,130.76)
15-41.112	PAID TIME OFF	\$ 10,682.11	\$ 7,841.00	\$ 8,994.09	\$ 900.00	\$ 9,894.09	\$ 2,053.09
15-41.115	OVERTIME PAY	\$ 5,434.83	\$ 3,235.00	\$ 3,385.29	\$ 375.00	\$ 3,760.29	\$ 525.29
15-41.130	EMPLOYEE BENEFITS	\$ 42,748.15	\$ 50,321.00	\$ 28,945.34	\$ 3,555.97	\$ 32,501.31	\$ (17,819.69)
15-41.230	TRAVEL & MEETING EXPENSE	\$ 406.34	\$ 2,500.00	\$ -	\$ -	\$ -	\$ (2,500.00)
15-41.231	TRAINING	\$ 71.00	\$ 2,000.00	\$ 50.00	\$ -	\$ 50.00	\$ (1,950.00)
15-41.240	OFFICE SUPPLIES	\$ 985.76	\$ 500.00	\$ 835.25	\$ -	\$ 835.25	\$ 335.25
15-41.252	EQUIPMENT RENTAL	\$ -	\$ -	\$ 199.92	\$ -	\$ 199.92	\$ 199.92
15-41.254	EQUIPMENT PURCHASE	\$ -	\$ 20,000.00	\$ 219,902.77	\$ -	\$ 219,902.77	\$ 199,902.77
15-41.255	GASOLINE FUEL	\$ 17,249.14	\$ 18,000.00	\$ 5,092.95	\$ 275.00	\$ 5,367.95	\$ (12,632.05)
15-41.256	DIESEL FUEL	\$ 8,400.22	\$ 5,000.00	\$ (1,513.57)	\$ 300.00	\$ (1,213.57)	\$ (6,213.57)
15-41.270	ELECTRICITY	\$ 68,781.64	\$ 65,000.00	\$ 65,731.54	\$ 6,200.00	\$ 71,931.54	\$ 6,931.54
15-41.281	CELLULAR PHONE	\$ 531.54	\$ -	\$ 160.04	\$ -	\$ 160.04	\$ 160.04
15-41.300	INS. - GEN. LIABILITY	\$ 2,980.32	\$ 4,200.00	\$ 14,590.54	\$ -	\$ 14,590.54	\$ 10,390.54
15-41.301	INS. - PROPERTY & CASUALTY	\$ 1,138.99	\$ 2,700.00	\$ 3,691.10	\$ -	\$ 3,691.10	\$ 991.10
15-41.302	INS.- WORKMENS COMP.	\$ 11,408.97	\$ 9,446.00	\$ 6,302.81	\$ 730.00	\$ 7,032.81	\$ (2,413.19)
15-41.304	INS. - UNEMPLOYMENT COMP.	\$ 230.54	\$ 242.00	\$ 161.11	\$ 20.00	\$ 181.11	\$ (60.89)
15-41.305	LEGAL & OTHER PROFESSIONAL	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ (4,000.00)
15-41.306	OTHER SERVICES	\$ 4,312.43	\$ 4,500.00	\$ 4,864.01	\$ 350.00	\$ 5,214.01	\$ 714.01
15-41.310	AUDIT & ACCOUNTING	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
15-41.501	SIDEWALKS	\$ -	\$ -	\$ 9,168.70	\$ -	\$ 9,168.70	\$ 9,168.70
15-41.502	TREE SERVICE/TRIMMING	\$ 7,900.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ (5,000.00)
15-41.520	STREET REPAIRS	\$ 4,040.83	\$ 500,000.00	\$ 39,897.57	\$ -	\$ 39,897.57	\$ (460,102.43)

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
15-41.610	MISCELLANEOUS EXPENSES	\$ 163.81	\$ 500.00	\$ 1,198.84	\$ -	\$ 1,198.84	\$ 698.84
15-41.740	CAPITAL OUTLAY	\$ 438,763.12	\$ 755,000.00	\$ 759,820.20	\$ -	\$ 759,820.20	\$ 4,820.20
15-41.741	TRACTORS / LAWN EQUIPMENT R/M	\$ 31,322.09	\$ 15,000.00	\$ 15,121.69	\$ 1,500.00	\$ 16,621.69	\$ 1,621.69
15-41.742	EQUIPMENT SUPPLIES	\$ 1,170.20	\$ 700.00	\$ 3,925.30	\$ 8.00	\$ 3,933.30	\$ 3,233.30
15-41.743	FIELD MAINTENANCE SUPPLIES	\$ 13,024.37	\$ 5,500.00	\$ 9,435.76	\$ 800.00	\$ 10,235.76	\$ 4,735.76
15-41.744	HAND TOOLS & RAIN GEAR	\$ 1,841.64	\$ 2,500.00	\$ 367.98	\$ -	\$ 367.98	\$ (2,132.02)
15-41.745	CHRISTMAS DECORATIONS	\$ 1,979.06	\$ 2,500.00	\$ 1,800.44	\$ -	\$ 1,800.44	\$ (699.56)
15-41.746	UNIFORMS	\$ 6,986.96	\$ 5,000.00	\$ 4,795.28	\$ 750.00	\$ 5,545.28	\$ 545.28
15-41.747	AUTOMOBILES / TRUCKS R/M	\$ 4,048.56	\$ 4,000.00	\$ 5,053.24	\$ -	\$ 5,053.24	\$ 1,053.24
15-41.750	INTERGOVERNMENTAL EXPENSE	\$ (50.68)	\$ -	\$ -	\$ -	\$ -	\$ -
15-41.803	FICA TAXES	\$ 8,475.94	\$ 9,598.00	\$ 5,810.86	\$ 615.00	\$ 6,425.86	\$ (3,172.14)
Total EXPENDITURES:		<u>\$ 800,223.60</u>	<u>\$ 1,623,711.00</u>	<u>\$ 1,286,345.29</u>	<u>\$ 23,619.97</u>	<u>\$ 1,309,965.26</u>	<u>\$ (313,745.74)</u>
SALES TAX II STREET DEPARTMENT Revenue Total:		<u>\$ 764,320.02</u>	<u>\$ 1,922,712.00</u>	<u>\$ 1,058,468.31</u>	<u>\$ 58,700.00</u>	<u>\$ 1,117,168.31</u>	<u>\$ (805,543.69)</u>
SALES TAX II STREET DEPARTMENT Expenditure Total:		<u>\$ 800,223.60</u>	<u>\$ 1,623,711.00</u>	<u>\$ 1,286,345.29</u>	<u>\$ 23,619.97</u>	<u>\$ 1,309,965.26</u>	<u>\$ (313,745.74)</u>
Total SALES TAX II STREET DEPARTMENT:		<u>\$ (35,903.58)</u>	<u>\$ 299,001.00</u>	<u>\$ (227,876.98)</u>	<u>\$ 35,080.03</u>	<u>\$ (192,796.95)</u>	<u>\$ (491,797.95)</u>

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
SALES TAX III							
TAXES							
16-31-300	TAXES - SALES	\$ 562,530.65	\$ 546,000.00	\$ 499,318.53	\$ 42,000.00	\$ 541,318.53	\$ (4,681.47)
Total TAXES:		<u>\$ 562,530.65</u>	<u>\$ 546,000.00</u>	<u>\$ 499,318.53</u>	<u>\$ 42,000.00</u>	<u>\$ 541,318.53</u>	<u>\$ (4,681.47)</u>
GRANT REVENUE							
16-33-101	POLICE JURY DRAINAGE TRUST FND	\$ 744.12	\$ 218,400.00	\$ -	\$ -	\$ -	\$ (218,400.00)
16-33-102	SWLA CONVENT. & TOUR. BUREAU	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	\$ -	\$ 16,000.00	\$ 8,000.00
Total GRANT REVENUE:		<u>\$ 8,744.12</u>	<u>\$ 226,400.00</u>	<u>\$ 16,000.00</u>	<u>\$ -</u>	<u>\$ 16,000.00</u>	<u>\$ (210,400.00)</u>
EVENTS							
16-34-100	EVENT REVENUES - NONTAXABLE	\$ -	\$ -	\$ 160.00	\$ -	\$ 160.00	\$ 160.00
16-34-200	PARK CONCESSIONS	\$ -	\$ -	\$ 6,167.80	\$ -	\$ 6,167.80	\$ 6,167.80
16-34-300	FARMER'S MARKET	\$ -	\$ -	\$ 446.15	\$ 145.87	\$ 592.02	\$ 592.02
Total EVENTS:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,773.95</u>	<u>\$ 145.87</u>	<u>\$ 6,919.82</u>	<u>\$ 6,919.82</u>
INVESTMENT EARNINGS							
16-36-110	INTEREST EARNED	\$ 21,304.76	\$ 18,000.00	\$ 29,744.12	\$ 2,400.00	\$ 32,144.12	\$ 14,144.12
Total INVESTMENT EARNINGS:		<u>\$ 21,304.76</u>	<u>\$ 18,000.00</u>	<u>\$ 29,744.12</u>	<u>\$ 2,400.00</u>	<u>\$ 32,144.12</u>	<u>\$ 14,144.12</u>
TRANSFERS & OTHER REVENUE							
16-39-500	Over/Short	\$ -	\$ -	\$ (2.24)	\$ 1.00	\$ (1.24)	\$ (2.24)
16-39-502	MISCELLANEOUS INCOME	\$ -	\$ -	\$ 390.00	\$ -	\$ 390.00	\$ 390.00
16-39-900	PRIOR YR CASH APPROPRIATED	\$ -	\$ 130,649.00	\$ -	\$ -	\$ -	\$ (130,649.00)
Total TRANSFERS & OTHER REVENUE:		<u>\$ -</u>	<u>\$ 130,649.00</u>	<u>\$ 387.76</u>	<u>\$ 1.00</u>	<u>\$ 388.76</u>	<u>\$ (130,261.24)</u>
EXPENDITURES							
16-41.110	SALARIES & WAGES	\$ 90,634.49	\$ 86,190.00	\$ 63,044.72	\$ 6,121.00	\$ 69,165.72	\$ (17,024.28)
16-41.112	PAID TIME OFF	\$ 15,471.72	\$ 6,687.00	\$ 10,697.00	\$ 500.00	\$ 11,197.00	\$ 4,510.00
16-41.115	OVERTIME PAY	\$ 2,021.91	\$ 2,283.00	\$ 2,877.85	\$ 300.00	\$ 3,177.85	\$ 894.85
16-41.130	EMPLOYEE BENEFITS	\$ 20,884.21	\$ 35,266.00	\$ 29,745.75	\$ 2,580.00	\$ 32,325.75	\$ (2,940.25)
16-41.230	OFFICE EXPENSES	\$ -	\$ -	\$ 477.63	\$ -	\$ 477.63	\$ 477.63
16-41.233	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 5,883.00	\$ -	\$ 5,883.00	\$ 5,883.00
16-41.256	DIESEL FUEL	\$ -	\$ 800.00	\$ -	\$ -	\$ -	\$ (800.00)
16-41.266	TOURISM GRANT EXPENSES	\$ 1,177.77	\$ -	\$ 16,000.00	\$ -	\$ 16,000.00	\$ 16,000.00
16-41.267	FARMER'S MARKET EXPENSES	\$ -	\$ -	\$ 1,076.10	\$ -	\$ 1,076.10	\$ 1,076.10
16-41.270	CONCESSION SUPPLIES	\$ -	\$ -	\$ 12,072.12	\$ 1,000.00	\$ 13,072.12	\$ 13,072.12
16-41.275	FESTIVALS	\$ -	\$ -	\$ 552.05	\$ 300.00	\$ 852.05	\$ 852.05
16-41.281	CELLULAR PHONES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16-41.302	INS. WORKERS COMP.	\$ 9,137.67	\$ 6,435.00	\$ 6,247.40	\$ 520.00	\$ 6,767.40	\$ 332.40
16-41.304	INS. UNEMPLOYMENT COMP.	\$ 194.37	\$ 184.00	\$ 159.35	\$ 15.00	\$ 174.35	\$ (9.65)
16-41.305	LEGAL & OTHER PROFESSIONAL	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ (4,000.00)

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
16-41.306	OTHER SERVICES	\$ -	\$ -	\$ 88.31	\$ 40.01	\$ 128.32	\$ 128.32
16-41.310	AUDIT & ACCOUNTING	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
16-41.404	REPAIRS & MAINT - CITY HALL	\$ -	\$ -	\$ 2,739.00	\$ -	\$ 2,739.00	\$ 2,739.00
16-41.440	ECONOMIC DEVELOPMENT	\$ 1,768.50	\$ 35,000.00	\$ 8,431.72	\$ -	\$ 8,431.72	\$ (26,568.28)
16-41.445	GRANT WRITER / ECO. DEVELOPER	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ (4,000.00)
16-41.740	CAPITAL OUTLAY	\$ -	\$ -	\$ 57,331.55	\$ -	\$ 57,331.55	\$ 57,331.55
16-41.746	UNIFORMS	\$ -	\$ 1,400.00	\$ 354.64	\$ 175.00	\$ 529.64	\$ (870.36)
16-41.747	AUTOMOBILES/ TRUCKS R/M	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ (1,500.00)
16-41.749	FLOOD SUPPLIES	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ (3,000.00)
16-41.750	DRAINAGE	\$ 109,159.23	\$ 700,000.00	\$ 9,584.43	\$ -	\$ 9,584.43	\$ (690,415.57)
16-41.753	PARK IMPROVEMENTS	\$ 57,479.33	\$ 20,000.00	\$ -	\$ -	\$ -	\$ (20,000.00)
16-41.754	SUMMER FOOD SERVICE PROGRAM	\$ 3,000.00	\$ 3,000.00	\$ 6,500.00	\$ -	\$ 6,500.00	\$ 3,500.00
16-41.755	INTERGOVERNMENTAL EXPENSE	\$ 175,801.99	\$ -	\$ -	\$ -	\$ -	\$ -
16-41.803	FICA TAXES	\$ 7,830.84	\$ 7,304.00	\$ 5,837.91	\$ 495.00	\$ 6,332.91	\$ (971.09)
Total EXPENDITURES:		\$ 498,562.03	\$ 921,049.00	\$ 243,700.53	\$ 12,046.01	\$ 255,746.54	\$ (665,302.46)
SALES TAX III Revenue Total:		\$ 592,579.53	\$ 921,049.00	\$ 552,224.36	\$ 44,546.87	\$ 596,771.23	\$ (324,277.77)
SALES TAX III Expenditure Total:		\$ 498,562.03	\$ 921,049.00	\$ 243,700.53	\$ 12,046.01	\$ 255,746.54	\$ (665,302.46)
Total SALES TAX III:		\$ 94,017.50	\$ -	\$ 308,523.83	\$ 32,500.86	\$ 341,024.69	\$ 341,024.69

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
FIRE PROTECTION DISTRICT NO 1							
TAXES							
17-31-100	TAXES - PROPERTY WD 8 IFPD#1	\$ 167,131.00	\$ 163,100.00	\$ 183,436.02	\$ 881.94	\$ 184,317.96	\$ 21,217.96
Total TAXES:		\$ 167,131.00	\$ 163,100.00	\$ 183,436.02	\$ 881.94	\$ 184,317.96	\$ 21,217.96
GRANT REVENUE							
17-33-100	INTER GOVERNMENTAL REV.	\$ 3,350.50	\$ 300,000.00	\$ 303,635.00	\$ -	\$ 303,635.00	\$ 3,635.00
17-33-102	REVENUE SHARING - FIRE DIST 1	\$ 982.67	\$ 1,200.00	\$ 3,896.96	\$ -	\$ 3,896.96	\$ 2,696.96
17-33-103	FIRE INSURANCE REVENUE	\$ 25,257.67	\$ 15,000.00	\$ 21,446.99	\$ -	\$ 21,446.99	\$ 6,446.99
17-33-104	CALSASIEU PARISH POLICE JURY	\$ 15,000.00	\$ 200,000.00	\$ 100,000.00	\$ -	\$ 100,000.00	\$ (100,000.00)
17-33-105	FEMA-HURRICANE DISASTER ASSIST	\$ -	\$ -	\$ 18,994.23	\$ -	\$ 18,994.23	\$ 18,994.23
Total GRANT REVENUE:		\$ 44,590.84	\$ 516,200.00	\$ 447,973.18	\$ -	\$ 447,973.18	\$ (68,226.82)
INVESTMENT EARNINGS							
17-36-105	INSURANCE CLAIMS - IFPD	\$ 22,097.09	\$ -	\$ 250,277.78	\$ 229.42	\$ 250,507.20	\$ 250,507.20
17-36-106	GAIN ON SALE OF ASSETS	\$ -	\$ -	\$ 27,980.00	\$ -	\$ 27,980.00	\$ 27,980.00
17-36-110	INTEREST EARNED	\$ 5,257.31	\$ 2,500.00	\$ 4,185.30	\$ -	\$ 4,185.30	\$ 1,685.30
Total INVESTMENT EARNINGS:		\$ 27,354.40	\$ 2,500.00	\$ 282,443.08	\$ 229.42	\$ 282,672.50	\$ 280,172.50
TRANSFERS & OTHER REVENUE							
17-39-502	MISCELLANEOUS INCOME	\$ 2,382.44	\$ -	\$ -	\$ -	\$ -	\$ -
17-39-900	PRIOR YR CASH APPROPRIATED	\$ -	\$ 28,300.00	\$ -	\$ -	\$ -	\$ (28,300.00)
Total TRANSFERS & OTHER REVENUE:		\$ -	\$ 28,300.00	\$ -	\$ -	\$ -	\$ (28,300.00)
EXPENDITURES							
17-41.115	VOLUNTEER FIREFIGHTER CALLOUT	\$ 10,589.00	\$ 15,000.00	\$ 10,569.50	\$ -	\$ 10,569.50	\$ (4,430.50)
17-41.233	DUES & SUBSCRIPTIONS	\$ 449.00	\$ -	\$ -	\$ -	\$ -	\$ -
17-41.240	OFFICE SUPPLIES & EXPENSE	\$ -	\$ -	\$ 506.77	\$ -	\$ 506.77	\$ 506.77
17-41.250	OFFICE EQUIPMENT	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)
17-41.303	INSURANCE - OTHER	\$ 4,420.00	\$ 5,000.00	\$ 218.00	\$ -	\$ 218.00	\$ (4,782.00)
17-41.305	LEGAL & OTHER PROFESSIONAL	\$ -	\$ 10,000.00	\$ 248.67	\$ -	\$ 248.67	\$ (9,751.33)
17-41.306	OTHER SERVICES	\$ -	\$ -	\$ 19,623.00	\$ -	\$ 19,623.00	\$ 19,623.00
17-41.308	AUTOMOBILES/TRUCKS	\$ 259.30	\$ 110,000.00	\$ -	\$ -	\$ -	\$ (110,000.00)
17-41.309	REPAIRS - OTHER	\$ 27,608.96	\$ 5,000.00	\$ -	\$ -	\$ -	\$ (5,000.00)
17-41.310	AUDIT & ACCOUNTING	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
17-41.540	BANK CHARGES	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ (100.00)
17-41.650	TRANSFERS OUT GF-FD	\$ 163,880.72	\$ -	\$ -	\$ -	\$ -	\$ -
17-41.700	MQB- Capital Outlay	\$ 253,761.31	\$ -	\$ 510,159.19	\$ -	\$ 510,159.19	\$ 510,159.19
17-41.748	JOINT SERVICES AGREEMENT	\$ -	\$ 560,000.00	\$ -	\$ 181,317.96	\$ 181,317.96	\$ (378,682.04)
17-41.754	HURRICANE DAMAGE EXPENSE	\$ 3,168.00	\$ -	\$ -	\$ -	\$ -	\$ -

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
Total EXPENDITURES:		\$ 468,136.29	\$ 710,100.00	\$ 545,325.13	\$ 181,317.96	\$ 726,643.09	\$ 16,543.09
FIRE PROTECTION DISTRICT NO 1 Revenue Total:		\$ 239,076.24	\$ 710,100.00	\$ 913,852.28	\$ 1,111.36	\$ 914,963.64	\$ 204,863.64
FIRE PROTECTION DISTRICT NO 1 Expenditure Total:		\$ 468,136.29	\$ 710,100.00	\$ 545,325.13	\$ 181,317.96	\$ 726,643.09	\$ 16,543.09
Total FIRE PROTECTION DISTRICT NO 1:		\$ (229,060.05)	\$ -	\$ 368,527.15	\$ (180,206.60)	\$ 188,320.55	\$ 188,320.55

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
LA CDBG TRANSFERS 18-39-102	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
Total TRANSFERS:		\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
EXPENDITURES 18-41-240	SUPPLIES & EXPENSE	\$ -	\$ -	\$ 346.32	\$ -	\$ 346.32	\$ 346.32
18-41-540	BANK CHARGES	\$ -	\$ -	\$ 28.00	\$ -	\$ 28.00	\$ 28.00
Total EXPENDITURES:		\$ -	\$ -	\$ 374.32	\$ -	\$ 374.32	\$ 374.32
LCDBG Revenue Total:		\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
LCDBG Expenditure Total:		\$ -	\$ -	\$ 374.32	\$ -	\$ 374.32	\$ 374.32
Total LA CDBG:		\$ -	\$ -	\$ 125.68	\$ -	\$ 125.68	\$ -

Account Number	Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	24-Jun	2023-24 Current year Forecast	Variance
CITY WATER WORKS							
CHARGES FOR SERVICES							
51-34-100	WATER FEE REVENUE	\$ 352,595.94	\$ 492,000.00	\$ 385,178.87	\$ 42,000.00	\$ 427,178.87	\$ (64,821.13)
51-34-102	TAP INS	\$ 4,965.00	\$ 2,500.00	\$ 6,205.00	\$ -	\$ 6,205.00	\$ 3,705.00
51-34-103	TAP INS	\$ 1,640.00	\$ 2,500.00	\$ 1,150.00	\$ -	\$ 1,150.00	\$ (1,350.00)
51-34-104	SERVICE CHARGES	\$ 16,225.14	\$ 20,000.00	\$ 9,825.38	\$ 1,000.00	\$ 10,825.38	\$ (9,174.62)
51-34-200	GARBAGE & TRASH FEE REVENUE	\$ 317,334.49	\$ 403,000.00	\$ 336,132.01	\$ 30,850.00	\$ 366,982.01	\$ (36,017.99)
51-34-300	SEWER MAINTENANCE FEE	\$ 441,848.83	\$ 576,000.00	\$ 469,606.06	\$ 50,000.00	\$ 519,606.06	\$ (56,393.94)
51-34-301	SEWERAGE ASSESSMENT	\$ 398.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)
51-34-303	CUSTOMER UTILITY REPAIRS	\$ 274.00	\$ -	\$ -	\$ -	\$ -	\$ -
Total CHARGES FOR SERVICES:		\$ 1,135,281.40	\$ 1,497,000.00	\$ 1,208,097.32	\$ 123,850.00	\$ 1,331,947.32	\$ (165,052.68)
INVESTMENT EARNINGS							
51-36-110	INTEREST EARNED	\$ 27,460.72	\$ 24,000.00	\$ 33,077.47	\$ 3,250.00	\$ 36,327.47	\$ 12,327.47
51-36-120	GAIN ON SALE OF ASSETS	\$ 13,200.00	\$ -	\$ 3,768.00	\$ -	\$ 3,768.00	\$ 3,768.00
Total INVESTMENT EARNINGS:		\$ 40,660.72	\$ 24,000.00	\$ 36,845.47	\$ 3,250.00	\$ 40,095.47	\$ 16,095.47
TRANSFERS & OTHER REVENUE							
51-39-100	TRANS FROM WATER IMP	\$ 1,855,168.71	\$ -	\$ -	\$ -	\$ -	\$ -
51-39-500	OVER/SHORT	\$ (54.54)	\$ -	\$ 11.00	\$ -	\$ 11.00	\$ 11.00
51-39-502	MISCELLANEOUS INCOME	\$ 1,275.86	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
Total TRANSFERS & OTHER REVENUE:		\$ 1,856,390.03	\$ -	\$ 111.00	\$ -	\$ 111.00	\$ 111.00
WATER UTILITITES EXPENDITURES							
51-41.110	EMPLOYEE WAGES	\$ 55,484.34	\$ 156,709.00	\$ 99,484.74	\$ 9,400.00	\$ 108,884.74	\$ (47,824.26)
51-41.112	PAID TIME OFF	\$ 12,466.80	\$ 16,302.00	\$ 11,529.07	\$ 2,500.00	\$ 14,029.07	\$ (2,272.93)
51-41.115	OVERTIME PAY	\$ 2,495.23	\$ 4,168.00	\$ 5,385.59	\$ 500.00	\$ 5,885.59	\$ 1,717.59
51-41.130	EMPLOYEE BENEFITS	\$ 23,117.18	\$ 73,767.00	\$ 45,053.78	\$ 5,500.00	\$ 50,553.78	\$ (23,213.22)
51-41.150	CREDIT CARD FEES	\$ -	\$ -	\$ 127.66	\$ -	\$ 127.66	\$ 127.66
51-41.230	OFFICE SUPPLIES	\$ 260.03	\$ 4,000.00	\$ 3,528.40	\$ -	\$ 3,528.40	\$ (471.60)
51-41.231	TRAINING	\$ 1,195.48	\$ -	\$ 2,244.99	\$ 500.00	\$ 2,744.99	\$ 2,744.99
51-41.232	TRAVEL & MEETINGS	\$ 734.80	\$ 5,500.00	\$ 3,307.39	\$ -	\$ 3,307.39	\$ (2,192.61)
51-41.233	DUES & SUBSCRIPTIONS	\$ 529.36	\$ 1,000.00	\$ 1,090.00	\$ -	\$ 1,090.00	\$ 90.00
51-41.234	COMPUTER SERVICES	\$ -	\$ -	\$ 1,925.00	\$ -	\$ 1,925.00	\$ 1,925.00
51-41.250	OFFICE EQUIPMENT	\$ -	\$ 3,000.00	\$ 819.00	\$ -	\$ 819.00	\$ (2,181.00)
51-41.251	OTHER EQUIPMENT	\$ 3,248.07	\$ -	\$ -	\$ -	\$ -	\$ -
51-41.252	EQUIPMENT RENTAL	\$ 4,983.21	\$ 4,000.00	\$ 6,269.96	\$ -	\$ 6,269.96	\$ 2,269.96

Account Number	Title	2022-23	2023-24	2023-24		2023-24	Variance
		Prior year	Current year	Current year	24-Jun	Current year	
		Actual	Budget	Actual		Forecast	
51-41.253	OTHER RENTAL	\$ 2,820.00	\$ 1,400.00	\$ 1,120.00	\$ -	\$ 1,120.00	\$ (280.00)
51-41.254	UTILITY EQUIPMENT	\$ -	\$ 5,000.00	\$ 1,426.00	\$ -	\$ 1,426.00	\$ (3,574.00)
51-41.255	GASOLINE FUEL	\$ 18,261.48	\$ 10,000.00	\$ 9,489.13	\$ 550.00	\$ 10,039.13	\$ 39.13
51-41.270	ELECTRICITY	\$ 54,390.37	\$ 54,000.00	\$ 42,740.63	\$ 4,500.00	\$ 47,240.63	\$ (6,759.37)
51-41.271	GAS (ENTEX)	\$ 336.85	\$ 500.00	\$ 307.63	\$ 30.00	\$ 337.63	\$ (162.37)
51-41.280	POSTAGE	\$ 1,219.18	\$ 3,000.00	\$ 4,566.79	\$ -	\$ 4,566.79	\$ 1,566.79
51-41.281	CELLULAR PHONE	\$ 172.15	\$ 600.00	\$ -	\$ -	\$ -	\$ (600.00)
51-41.300	INS. - GEN. LIABILITY	\$ 5,960.64	\$ 12,200.00	\$ 11,621.77	\$ -	\$ 11,621.77	\$ (578.23)
51-41.301	AUTOMOBILES / TRUCKS R/M	\$ 1,784.89	\$ 4,000.00	\$ 3,412.23	\$ -	\$ 3,412.23	\$ (587.77)
51-41.302	INS. - WORKMENS COMP.	\$ 4,828.82	\$ 4,632.00	\$ 4,122.29	\$ 314.00	\$ 4,436.29	\$ (195.71)
51-41.304	INS. - UNEMPLOYMENT COMP.	\$ 121.19	\$ 343.00	\$ 248.03	\$ 26.00	\$ 274.03	\$ (68.97)
51-41.306	OTHER SERVICES	\$ 14,385.81	\$ 17,800.00	\$ 26,964.46	\$ 750.00	\$ 27,714.46	\$ 9,914.46
51-41.307	INS.- PROPERTY & CASUALTY	\$ 22,994.04	\$ 17,400.00	\$ 28,662.08	\$ -	\$ 28,662.08	\$ 11,262.08
51-41.315	AUDIT & ACCOUNTING	\$ -	\$ 13,500.00	\$ 13,500.00	\$ -	\$ 13,500.00	\$ -
51-41.404	REPAIR & MAINT. FIRE HYDRANTS	\$ 11,562.95	\$ 11,000.00	\$ 1,594.38	\$ -	\$ 1,594.38	\$ (9,405.62)
51-41.405	REPAIR SERVICES (ELECTRICAL)	\$ 26,511.05	\$ 5,000.00	\$ 1,560.46	\$ -	\$ 1,560.46	\$ (3,439.54)
51-41.406	INSPECTION FEES	\$ 21,783.86	\$ 20,000.00	\$ 21,783.86	\$ -	\$ 21,783.86	\$ 1,783.86
51-41.501	WATER UTILITY PROGRAM	\$ -	\$ 3,332.00	\$ 578.97	\$ 45.00	\$ 623.97	\$ (2,708.03)
51-41.540	BANK CHARGES	\$ 917.00	\$ 1,000.00	\$ 534.00	\$ -	\$ 534.00	\$ (466.00)
51-41.605	GAIN/LOSS ON DSPOSAL OF ASSETS	\$ 17,197.29	\$ -	\$ -	\$ -	\$ -	\$ -
51-41.645	LEASED VEHICLES	\$ -	\$ -	\$ 1,601.40	\$ 599.91	\$ 2,201.31	\$ 2,201.31
51-41.702	LAB/ENVIRONMENTAL TESTING	\$ 6,073.31	\$ 6,000.00	\$ 3,252.54	\$ 700.00	\$ 3,952.54	\$ (2,047.46)
51-41.720	CHEMICALS & ADDITIVES	\$ 16,560.34	\$ 14,000.00	\$ 13,090.14	\$ 2,500.00	\$ 15,590.14	\$ 1,590.14
51-41.740	MATERIALS & SUPPLIES	\$ 12,241.84	\$ 10,000.00	\$ 17,077.41	\$ 1,000.00	\$ 18,077.41	\$ 8,077.41
51-41.741	PIPE & FITTINGS	\$ 24,562.65	\$ 8,000.00	\$ 30,284.48	\$ 3,500.00	\$ 33,784.48	\$ 25,784.48
51-41.742	EQUIPMENT SUPPLIES	\$ 149.81	\$ 2,000.00	\$ 2,227.48	\$ -	\$ 2,227.48	\$ 227.48
51-41.743	FIELD MAINTENANCE SUPPLIES	\$ 4,037.27	\$ 4,000.00	\$ 3,650.40	\$ 300.00	\$ 3,950.40	\$ (49.60)
51-41.744	RAIN GEAR & HAND TOOLS	\$ 619.39	\$ -	\$ 649.86	\$ -	\$ 649.86	\$ 649.86
51-41.746	UNIFORMS	\$ 3,523.66	\$ 4,000.00	\$ 3,137.15	\$ 200.00	\$ 3,337.15	\$ (662.85)
51-41.747	COMPUTER SOFTWARE & LICENSES	\$ 5,279.00	\$ 2,400.00	\$ -	\$ -	\$ -	\$ (2,400.00)
51-41.800	EQUIPMENT R/M	\$ 6,545.94	\$ 3,000.00	\$ 10,061.60	\$ 1,000.00	\$ 11,061.60	\$ 8,061.60
51-41.803	FICA TAXES	\$ 4,621.00	\$ 13,602.00	\$ 8,851.22	\$ 975.00	\$ 9,826.22	\$ (3,775.78)
51-41.901	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ 13.68	\$ -	\$ 13.68	\$ 13.68
Total WATER UTILITITES EXPENDITURES:		\$ 393,976.28	\$ 520,155.00	\$ 448,895.65	\$ 35,389.91	\$ 484,285.56	\$ (35,869.44)
OVERHEAD EXPENDITURE							
51-42.110	EMPLOYEE WAGES	\$ 137,410.98	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.112	PAID TIME OFF	\$ 23,376.29	\$ -	\$ -	\$ -	\$ -	\$ -

Account Number	Title	2022-23	2023-24	2023-24	24-Jun	2023-24	Variance
		Prior year	Current year	Current year		Current year	
		Actual	Budget	Actual		Forecast	
51-42.115	OVERTIME PAY	\$ 2,887.94	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.130	EMPLOYEE BENEFITS	\$ 59,098.22	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.230	OFFICE SUPPLIES	\$ 2,581.55	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.232	TRAVEL AND MEETING	\$ 2,112.44	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.233	DUES & SUBSCRIPTIONS	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.234	COMPUTER SERVICES	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.280	POSTAGE	\$ 5,668.96	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.281	CELL PHONE EXPENSES	\$ 352.64	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.302	INS.- WORKMENS COMP.	\$ 571.25	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.304	INS. - UNEMPLOYMENT COMP.	\$ 327.49	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.306	OTHER SERVICES	\$ 1,041.96	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.315	AUDIT AND ACCOUNTING	\$ 13,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.743	MAINTENANCE SUPPLIES	\$ 800.00	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.746	UNIFORMS	\$ 585.85	\$ -	\$ -	\$ -	\$ -	\$ -
51-42.803	FICA TAXES	\$ 11,919.69	\$ -	\$ -	\$ -	\$ -	\$ -
Total OVERHEAD EXPENDITURE:		\$ 263,835.26	\$ -	\$ -	\$ -	\$ -	\$ -

WASTE WATER MAINT EXPENDITURES

51-43.110	EMPLOYEE WAGES	\$ 134,418.69	\$ 115,304.00	\$ 36,962.27	\$ 3,200.00	\$ 40,162.27	\$ (75,141.73)
51-43.112	PAID TIME OFF	\$ 22,828.12	\$ 17,747.00	\$ 15,555.67	\$ 1,000.00	\$ 16,555.67	\$ (1,191.33)
51-43.115	OVERTIME PAY	\$ 6,408.31	\$ 4,160.00	\$ 3,184.97	\$ 400.00	\$ 3,584.97	\$ (575.03)
51-43.130	EMPLOYEE BENEFITS	\$ 55,534.43	\$ 51,533.00	\$ 14,650.25	\$ 1,300.00	\$ 15,950.25	\$ (35,582.75)
51-43.230	OFFICE SUPPLIES	\$ 33.96	\$ 100.00	\$ 148.06	\$ -	\$ 148.06	\$ 48.06
51-43.231	TRAINING	\$ 2,451.13	\$ 1,800.00	\$ 2,167.76	\$ -	\$ 2,167.76	\$ 367.76
51-43.233	DUES & SUBSCRIPTION	\$ 30.00	\$ 300.00	\$ 40.00	\$ -	\$ 40.00	\$ (260.00)
51-43.251	OTHER EQUIPMENT	\$ -	\$ 15,000.00	\$ 8,866.23	\$ -	\$ 8,866.23	\$ (6,133.77)
51-43.252	EQUIPMENT RENTAL	\$ 481.00	\$ 2,000.00	\$ 957.50	\$ -	\$ 957.50	\$ (1,042.50)
51-43.253	EQUIPMENT R/M SERVICES	\$ 36,201.46	\$ 25,000.00	\$ 32,513.82	\$ 2,500.00	\$ 35,013.82	\$ 10,013.82
51-43.255	GASOLINE FUEL	\$ 18,261.42	\$ 15,000.00	\$ 8,744.31	\$ 450.00	\$ 9,194.31	\$ (5,805.69)
51-43.256	DIESEL FUEL	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ (300.00)
51-43.258	EQUIPMENT REPAIR PARTS	\$ 35,853.47	\$ 15,000.00	\$ 26,007.28	\$ -	\$ 26,007.28	\$ 11,007.28
51-43.270	ELECTRICITY	\$ 39,990.49	\$ 32,000.00	\$ 31,549.44	\$ 2,700.00	\$ 34,249.44	\$ 2,249.44
51-43.280	POSTAGE	\$ -	\$ 3,000.00	\$ 1,833.70	\$ 460.00	\$ 2,293.70	\$ (706.30)
51-43.281	CELLULAR	\$ 758.91	\$ 800.00	\$ 182.76	\$ -	\$ 182.76	\$ (617.24)
51-43.300	INS. - GEN. LIABILITY	\$ 1,986.90	\$ 7,000.00	\$ 6,377.37	\$ -	\$ 6,377.37	\$ (622.63)
51-43.301	AUTOMOBILES/TRUCKS R/M	\$ 2,626.30	\$ 4,000.00	\$ 939.79	\$ -	\$ 939.79	\$ (3,060.21)
51-43.302	INS.- WORKMENS COMP.	\$ 10,504.01	\$ 8,183.00	\$ 2,926.71	\$ 210.00	\$ 3,136.71	\$ (5,046.29)
51-43.304	INS. - UNEMPLOYMENT COMP.	\$ 324.63	\$ 265.00	\$ 204.50	\$ 8.00	\$ 212.50	\$ (52.50)

Account Number	Title	2022-23	2023-24	2023-24		2023-24	Variance
		Prior year	Current year	Current year	24-Jun	Current year	
		Actual	Budget	Actual		Forecast	
51-43.306	OTHER SERVICES	\$ 18,566.53	\$ 15,000.00	\$ 26,680.44	\$ 500.00	\$ 27,180.44	\$ 12,180.44
51-43.307	INS PROPERTY & CASUALTY	\$ 27,371.78	\$ 16,600.00	\$ 29,522.81	\$ -	\$ 29,522.81	\$ 12,922.81
51-43.405	REPAIR SERVICES (ELECTRICAL)	\$ 23,618.56	\$ 20,000.00	\$ 41,172.71	\$ -	\$ 41,172.71	\$ 21,172.71
51-43.501	SEWER UTILITY PROGRAM	\$ -	\$ 1,668.00	\$ 1,154.06	\$ 90.00	\$ 1,244.06	\$ (423.94)
51-43.610	MISCELLANEOUS EXPENSES	\$ 7.96	\$ 300.00	\$ -	\$ -	\$ -	\$ (300.00)
51-43.702	LAB/ENVIRONMENTAL TESTING	\$ 5,370.64	\$ 4,500.00	\$ 6,742.88	\$ 900.00	\$ 7,642.88	\$ 3,142.88
51-43.720	CHEMICALS & ADDITIVES	\$ 37,373.56	\$ 40,000.00	\$ 18,643.61	\$ 2,500.00	\$ 21,143.61	\$ (18,856.39)
51-43.740	WASTEWATER CAPITAL OUTLAY	\$ -	\$ 50,000.00	\$ 35,326.00	\$ -	\$ 35,326.00	\$ (14,674.00)
51-43.741	PIPE & FITTINGS	\$ 2,395.43	\$ 5,000.00	\$ 1,357.41	\$ -	\$ 1,357.41	\$ (3,642.59)
51-43.742	MATERIALS & SUPPLIES	\$ 11,740.60	\$ 12,000.00	\$ 2,646.37	\$ 500.00	\$ 3,146.37	\$ (8,853.63)
51-43.743	FIELD MAINTENANCE SUPPLIES	\$ 5,009.79	\$ 5,000.00	\$ 1,336.69	\$ 100.00	\$ 1,436.69	\$ (3,563.31)
51-43.744	RAIN GEAR & HAND TOOLS	\$ 343.60	\$ -	\$ 46.98	\$ -	\$ 46.98	\$ 46.98
51-43.746	UNIFORMS	\$ 5,261.54	\$ 4,200.00	\$ 4,354.25	\$ -	\$ 4,354.25	\$ 154.25
51-43.803	FICA TAXES	\$ 12,441.06	\$ 10,534.00	\$ 4,243.50	\$ 270.00	\$ 4,513.50	\$ (6,020.50)
51-43.901	PERMIT - DEQ	\$ 976.80	\$ 1,500.00	\$ 976.80	\$ -	\$ 976.80	\$ (523.20)
Total WASTE WATER MAINT EXPENDITURES:		<u>\$ 519,171.08</u>	<u>\$ 504,794.00</u>	<u>\$ 368,016.90</u>	<u>\$ 17,088.00</u>	<u>\$ 385,104.90</u>	<u>\$ (119,689.10)</u>
GARBAGE & TRASH							
51-44.700	TRASH COLLECTION FEES	\$ 312,171.84	\$ 320,000.00	\$ 271,872.64	\$ 25,347.84	\$ 271,872.64	\$ (48,127.36)
51-44.701	GROPLER TRUCK - DUMP FEES	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ (100,000.00)
Total GARBAGE & TRASH:		<u>\$ 312,171.84</u>	<u>\$ 420,000.00</u>	<u>\$ 271,872.64</u>	<u>\$ 25,347.84</u>	<u>\$ 271,872.64</u>	<u>\$ (148,127.36)</u>
CITY WATER WORKS Revenue Total:		<u>\$ 3,032,332.15</u>	<u>\$ 1,521,000.00</u>	<u>\$ 1,245,053.79</u>	<u>\$ 127,100.00</u>	<u>\$ 1,372,153.79</u>	<u>\$ (275,946.21)</u>
CITY WATER WORKS Expenditure Total:		<u>\$ 1,489,154.46</u>	<u>\$ 1,444,949.00</u>	<u>\$ 1,088,785.19</u>	<u>\$ 77,825.75</u>	<u>\$ 1,141,263.10</u>	<u>\$ (355,663.90)</u>
Total CITY WATER WORKS:		<u>\$ 1,543,177.69</u>	<u>\$ 76,051.00</u>	<u>\$ 156,268.60</u>	<u>\$ 49,274.25</u>	<u>\$ 230,890.69</u>	<u>\$ (76,051.00)</u>