

**ORDINANCE NO. 23-02-44**

**AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF REDWATER, TEXAS; SAID ORDINANCE ADJUSTING AND AMENDING THE CITY'S FISCAL YEAR 2022.2023 BUDGET**

**WHEREAS**, the City Council is vested with the responsibility to periodically review, adjust and amend the City's fiscal year budget; and

**WHEREAS**, certain operational situations of the City's business will often dictate that funds and/or departmental line items will need to be adjusted to ensure that the needs of the City are being met; and

**WHEREAS**, prudent business practices warrant that these situations and needs be identified and resolved; and

**WHEREAS**, this budget amendment shall be the first such action that has taken place since the October 1, 2022 effective date of the City's current budget cycle; and

**WHEREAS**, this budget amendment will be accomplished through re-evaluated projection forecasts of revenues, and the relocation of previously allocated funds, and re-evaluated projection forecasts of expenditures; and the use of certain funds available in the various funds' cash balance accounts;

**NOW, THEREFORE, Be It Resolved** by the City Council of Redwater, Texas that:

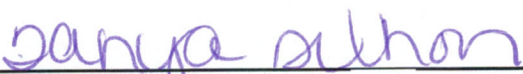
- (1) Ordinance No. 23-02-44 shall call for the change of anticipated revenues as lined out in the attached document (Exhibit A – 2023 Budget Amended 1) and changes in anticipated expenses also lined out in the attached document for fiscal year 2022.2023.
- (2) The attached document (Exhibit A – 2023 Budget Amended 1) showing specific line item changes associated with Budget Amendment No. 1 are hereby incorporated into and made a permanent portion of this Ordinance.
- (3) Ordinance No. 23-02-44 is hereby adopted and shall constitute the first budget amendment that has occurred since the October 1, 2022 effective date of the City's fiscal year budget of 2022.2023.

**PASSED AND APPROVED** this the 10th day of April, 2023.

**City of Redwater, Texas**

  
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**Clay Parker, Mayor**

**ATTEST:**

  
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**Tanya Duhon, City Secretary**



**GENERAL FUND**

**FY 2022.2023 BUDGET - AMENDED 1**

Account #	Account Name	FY 2022 ACTUAL YTD	FY 2023 BUDGET	FY 2023 ACTUAL YTD	FY 2023 AMEND 1
10-1000	CONSOLIDATED CASH	85,248.54	85,248.54	85,248.54	85,248.54
10-1140	CASH - SAVINGS	59,121.45	59,121.45	59,121.45	59,121.45
	<b>Total Cash on Hand</b>	<b>144,369.99</b>	<b>144,369.99</b>	<b>144,369.99</b>	<b>144,369.99</b>

Account #	Account Name	FY 2022 ACTUAL YTD	FY 2023 BUDGET	FY 2023 ACTUAL YTD	FY 2023 AMEND 1	% of BUDGET	AMT OF CHANGE
<b>REVENUES</b>							
10-4004	Municipal Court Building Security Fund	19.60	0.00	0.00	0.00	0.00%	0.00
10-4005	Municipal Court Technology Fund	16.00	0.00	0.00	0.00	0.00%	0.00
10-4006	Municipal Jury Funds	0.40	0.00	0.00	0.00	0.00%	0.00
10-4007	Local Truancy Prevention & Diversion Fund	20.00	0.00	0.00	0.00	0.00%	0.00
10-4008	Time Payment Reimbursement Fee	0.00	0.00	0.00	0.00	0.00%	0.00
10-4009	Omnibase Reimbursement Fee	0.00	0.00	0.00	0.00	0.00%	0.00
10-4010	Property Taxes	56,315.14	65,000.00	62,723.48	65,000.00	23.08%	0.00
10-4012	Franchise Taxes	26,784.81	21,000.00	20,870.36	25,000.00	8.88%	4,000.00
10-4014	Sales Taxes	53,694.81	50,000.00	27,804.21	50,000.00	17.75%	0.00
10-4016	Refuse Income	93,545.51	100,000.00	70,879.84	125,000.00	44.38%	25,000.00
10-4018	Rental Income	9,000.00	9,000.00	0.00	9,000.00	3.20%	0.00
10-4020	EMS-Bowie County	0.00	0.00	0.00	0.00	0.00%	0.00
10-4021	Building Permits	3,621.24	1,500.00	813.77	1,500.00	0.53%	0.00
10-4022	Mobile Home Permits	75.00	100.00	110.00	110.00	0.04%	10.00
10-4024	Other Permits	180.00	100.00	0.00	0.00	0.00%	(100.00)
10-4026	Animal Licenses	12.50	0.00	0.00	0.00	0.00%	0.00
10-4028	Ordinance Enforcement	0.00	0.00	0.00	0.00	0.00%	0.00
10-4030	Building Use Fees	0.00	0.00	0.00	0.00	0.00%	0.00
10-4032	Inspection Fee	0.00	0.00	0.00	0.00	0.00%	0.00
10-4034	Internet Fee	0.00	0.00	0.00	0.00	0.00%	0.00
10-4035	Fine Revenue/Court Costs	1,006.80	350.00	0.00	0.00	0.00%	(350.00)
10-4036	Interest-Gov't Funds	147.90	150.00	425.13	600.00	0.21%	450.00
10-4038	Beautification Income	0.00	0.00	0.00	0.00	0.00%	0.00
10-4040	Clean Up Income	1,343.00	1,200.00	1,072.00	1,500.00	0.53%	300.00
10-4042	Lease Income	3,600.00	3,600.00	1,800.00	3,600.00	1.28%	0.00
10-4050	Intergovernmental Income	0.00	0.00	0.00	0.00	0.00%	0.00
10-4055	Grant Income-Gov't Funds	0.00	0.00	0.00	0.00	0.00%	0.00
10-4060	Discounts Taken-Gov't Funds	0.00	0.00	0.00	0.00	0.00%	0.00
10-4090	Miscellaneous-Gov't Funds	395.46	100.00	372.97	373.00	0.13%	273.00
10-4470	Discounts Taken	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>TOTAL REVENUES</b>	<b>249,778.17</b>	<b>252,100.00</b>	<b>186,871.76</b>	<b>281,683.00</b>	<b>100.00%</b>	

<b>EXPENSES</b>							
10-20-5110	Salaries-Administration	91,025.60	88,000.00	47,262.54	90,000.00	39.19%	2,000.00
10-20-5113	Salaries-Office	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5120	Contract Labor	370.00	350.00	140.00	350.00	0.15%	0.00
10-20-5122	Accrued Payroll	(1,218.59)	0.00	0.00	0.00	0.00%	0.00
10-20-5124	Accrued Vacation & Sick Leave	(484.31)	0.00	0.00	0.00	0.00%	0.00
10-20-5130	Group Insurance	10,277.04	12,500.00	5,665.44	12,000.00	5.23%	(500.00)
10-20-5132	Workers' Comp Insurance	1,253.62	900.00	433.76	500.00	0.22%	(400.00)
10-20-5140	Retirement Expense	2,606.56	2,540.00	1,357.86	2,700.00	1.18%	160.00
10-20-5142	Taxes-Payroll	6,981.51	6,800.00	3,615.53	7,000.00	3.05%	200.00
10-20-5145	Employee Expenses	327.61	300.00	81.07	300.00	0.13%	0.00
10-20-5160	Training	1,540.00	1,500.00	870.00	1,500.00	0.65%	0.00

Account #	Account Name	FY 2022 ACTUAL YTD	FY 2023 BUDGET	FY 2023 ACTUAL YTD	FY 2023 AMEND 1	% of BUDGET	AMT OF CHANGE
10-20-5162	Travel/Mileage	1,756.89	2,000.00	2,722.68	3,500.00	1.52%	1,500.00
10-20-5164	Books & Subscriptions	392.00	460.00	35.00	460.00	0.20%	0.00
10-20-5166	Dues & Memberships	1,256.00	1,400.00	831.00	1,400.00	0.61%	0.00
10-20-5168	Employee Licences	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5170	Awards & Recognitions	59.93	100.00	0.00	100.00	0.04%	0.00
10-20-5230	Election Expense	3,650.00	2,000.00	0.00	0.00	0.00%	(2,000.00)
10-20-5235	Miscellaneous Expense	965.74	1,000.00	1,782.50	1,800.00	0.78%	800.00
10-20-5240	Office Supplies & Expenses	5,301.20	5,000.00	1,200.70	5,000.00	2.18%	0.00
10-20-5250	Postage	279.08	350.00	109.11	350.00	0.15%	0.00
10-20-5260	Tools	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5310	Building & Grounds R&M	917.18	800.00	659.97	800.00	0.35%	0.00
10-20-5330	Office Equipment R&M	0.00	300.00	0.00	300.00	0.13%	0.00
10-20-5370	DO NOT USE	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5410	Accounting & Audit	1,128.75	3,000.00	2,030.25	3,000.00	1.31%	0.00
10-20-5412	Animal Control Expenses	63.00	500.00	0.00	500.00	0.22%	0.00
10-20-5414	Appraisal District Fees	1,426.00	1,350.00	1,209.00	1,350.00	0.59%	0.00
10-20-5420	Beautification Expences	524.00	500.00	5,814.60	6,000.00	2.61%	5,500.00
10-20-5430	Fees & Permits	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5435	Grant Expense	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5437	INFORMATION TECHNOLOGY (IT)	15,291.46	15,000.00	9,351.97	15,000.00	6.53%	0.00
10-20-5438	Inspection Cost	1,110.00	1,500.00	222.00	1,500.00	0.65%	0.00
10-20-5440	Insurance-Auto	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5441	Insurance-Liability	1,922.64	2,000.00	1,931.35	2,000.00	0.87%	0.00
10-20-5442	Insurance-Property	1,056.44	1,100.00	1,213.73	1,200.00	0.52%	100.00
10-20-5445	Janitorial Service	1,885.00	1,700.00	265.00	1,300.00	0.57%	(400.00)
10-20-5452	Legal & Advertising	211.65	200.00	2,275.00	4,500.00	1.96%	4,300.00
10-20-5455	Maintenance Contracts	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5460	Ordinance Enforcement	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5462	Pest Control	240.00	240.00	120.00	240.00	0.10%	0.00
10-20-5465	Refuse Charge	0.00	0.00	727.00	1,500.00	0.65%	1,500.00
10-20-5466	Recycle Expense	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5470	Rent-Equipment	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5471	Rent-Building	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5473	RIDC	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5485	Special Services	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5488	Telephone & Radio	6,223.17	6,500.00	3,793.07	7,000.00	3.05%	500.00
10-20-5490	Utilities	6,461.26	5,000.00	3,257.75	6,000.00	2.61%	1,000.00
10-20-5498	Website	230.46	280.00	0.00	280.00	0.12%	0.00
10-20-6231	Paying Agent Fees	0.00	0.00	0.00	0.00	0.00%	0.00
10-22-5422	Emergency Management	2,150.64	2,000.00	457.00	2,000.00	0.87%	0.00
10-22-5424	EMS Expense	0.00	0.00	0.00	0.00	0.00%	0.00
10-22-5433	COURT COSTS & EXPENSES	248.00	0.00	124.00	125.00	0.05%	125.00
10-22-5491	Police	23,001.03	24,000.00	8,104.11	9,000.00	3.92%	(15,000.00)
10-22-5492	Volunteer Fire Department	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5110	Salaries-Administration	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5111	Salaries-Operations	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5120	Contract Labor	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5140	Retirement Expense	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5142	Taxes-Payroll	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5145	Employee Expenses	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5260	Tools	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5360	Sign R&M	100.00	100.00	0.00	100.00	0.04%	0.00
10-24-5370	Street R&M	51,711.60	40,000.00	974.61	30,000.00	13.06%	(10,000.00)
10-26-5340	Park Expense	3,070.00	2,000.00	6,770.00	8,000.00	3.48%	6,000.00
10-29-5610	Office Furniture & Equipment	6,910.32	1,000.00	0.00	1,000.00	0.44%	0.00

Account #	Account Name	FY 2022 ACTUAL YTD	FY 2023 BUDGET	FY 2023 ACTUAL YTD	FY 2023 AMEND 1	% of BUDGET	AMT OF CHANGE
10-29-5620	Vehicles	0.00	0.00	0.00	0.00	0.00%	0.00
10-29-5630	Equipment	0.00	0.00	0.00	0.00	0.00%	0.00
10-29-5640	Buildings	0.00	0.00	0.00	0.00	0.00%	0.00
10-29-5650	Improvements	0.00	0.00	0.00	0.00	0.00%	0.00
10-29-5660	Signs New	0.00	0.00	0.00	0.00	0.00%	0.00
10-40-6166	Transfers in	0.00	0.00	219.00	0.00	0.00%	0.00
10-41-6266	Transfers Out	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>TOTAL EXPENSES</b>	<b>252,222.48</b>	<b>234,270.00</b>	<b>115,626.60</b>	<b>229,655.00</b>	<b>100.00%</b>	

**TOTAL CASH + REVENUES - EXPENSES                      141,925.68           162,199.99           215,615.15           196,397.99**

**CAPITAL FUND**

**FY 2022.2023 BUDGET - AMENDED 1**

Account #	Account Name	FY 2022 ACTUAL YTD	FY 2023 BUDGET	FY 2023 ACTUAL YTD	FY 2023 AMEND 1
40-1000	CONSOLIDATED CASH	0.42	0.42	0.42	0.42
40-1001	CONSOLIDATED CASH MM	240341.89	240342.31	240342.73	240343.15
	<b>Total Cash on Hand</b>	<b>240342.31</b>	<b>240342.73</b>	<b>240343.15</b>	<b>240343.57</b>

Account #	Account Name	FY 2022 ACTUAL YTD	FY 2023 BUDGET	FY 2023 ACTUAL YTD	FY 2023 AMEND 1	% of BUDGET	AMT OF CHANGE
<b>REVENUES</b>							
40-4036	Interest-Gov't Funds	823.38	400.00	2,072.02	2,000.00	100.00%	1,600.00
40-4090	Miscellaneous-Gov't Funds	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>TOTAL REVENUES</b>	<b>823.38</b>	<b>400.00</b>	<b>2,072.02</b>	<b>2,000.00</b>		

<b>EXPENSES</b>							
40-24-5370	Street R&M	0.00	0.00	0.00	0.00	0.00%	0.00
40-29-5610	Office Furniture & Equipment	0.00	0.00	0.00	0.00	0.00%	0.00
40-29-5620	Vehicles	0.00	0.00	0.00	0.00	0.00%	0.00
40-29-5640	Buildings	0.00	0.00	0.00	0.00	0.00%	0.00
40-29-5650	Improvements	0.00	0.00	0.00	0.00	0.00%	0.00
40-29-5660	Signs New	0.00	0.00	0.00	0.00	0.00%	0.00
40-29-5670	Street New	0.00	0.00	0.00	0.00	0.00%	0.00
40-40-6166	Transfers in	0.00	0.00	0.00	0.00	0.00%	0.00
40-41-6266	Transfers Out	0.00	0.00	0.00	0.00	0.00%	0.00
	<b>TOTAL EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	

**TOTAL CASH + REVENUES - EXPENSES      241,165.69    240,742.73    242,415.17    242,343.57**

**WATER & SEWER FUND**  
**FY 2022.2023 BUDGET - AMENDED 1**

Account #	Account Name	FY 2022 ACTUAL YTD	FY 2023 BUDGET	FY 2023 ACTUAL YTD	FY 2023 AMEND 1
60-1000	CONSOLIDATED CASH	439,862.34	439,862.34	439,862.34	439,862.34
60-1001	CONSOLIDATED CASH MM	61,606.73	61,606.73	61,606.73	61,606.73
60-1140	CASH - SAVINGS	41,169.04	41,169.04	41,169.04	41,169.04
	<b>Total Cash on Hand</b>	<b>542,638.11</b>	<b>542,638.11</b>	<b>542,638.11</b>	<b>542,638.11</b>

Account #	Account Name	FY 2022 ACTUAL YTD	FY 2023 BUDGET	FY 2023 ACTUAL YTD	FY 2023 AMEND 1	% of BUDGET	AMT OF CHANGE
<b>REVENUES</b>							
60-4410	Water Sales	991,483.82	930,000.00	453,058.95	930,000.00	81.85%	0.00
60-4420	Sewer Sales	136,780.96	131,000.00	61,076.39	131,000.00	11.53%	0.00
60-4430	Tapping Fees	33,397.37	25,000.00	10,050.00	25,000.00	2.20%	0.00
60-4432	Transfer Fee	2,940.00	2,700.00	2,855.00	3,500.00	0.31%	800.00
60-4434	Inspection Fee	750.33	800.00	435.00	800.00	0.07%	0.00
60-4436	Returned Check Fee	1,350.00	1,000.00	813.00	1,000.00	0.09%	0.00
60-4438	Shut Off Fee	19,985.00	22,000.00	8,180.00	22,000.00	1.94%	0.00
60-4439	Reconnect Fee	0.00	0.00	0.00	0.00	0.00%	0.00
60-4440	Sewer Dump Fees	0.00	0.00	0.00	0.00	0.00%	0.00
60-4442	Tampering Fees	0.00	0.00	50.00	50.00	0.00%	50.00
60-4443	REPAIR FEES	448.61	0.00	0.00	0.00	0.00%	0.00
60-4444	Backflow Fees	0.00	0.00	0.00	0.00	0.00%	0.00
60-4450	Late Charges	19,811.09	19,000.00	11,423.41	19,000.00	1.67%	0.00
60-4455	Road Bore Charge	5,990.00	3,000.00	510.00	3,000.00	0.26%	0.00
60-4456	Insurance Proceeds	0.00	0.00	0.00	0.00	0.00%	0.00
60-4457	Clean Up Fees	12.00	0.00	0.00	0.00	0.00%	0.00
60-4460	Line Extension	317.42	0.00	0.00	0.00	0.00%	0.00
60-4465	Bad Debt Recovery	84.67	0.00	0.00	0.00	0.00%	0.00
60-4470	Discounts Taken	0.00	0.00	0.00	0.00	0.00%	0.00
60-4499	Miscellaneous-W&S	4,181.13	100.00	809.87	810.00	0.07%	710.00
60-4500	Grant Revenue	0.00	0.00	0.00	0.00	0.00%	0.00
60-4550	ARPA GRANT REVENUE	38,237.21	0.00	0.00	0.00	0.00%	0.00
	<b>TOTAL REVENUES</b>	<b>1,255,769.61</b>	<b>1,134,600.00</b>	<b>549,261.62</b>	<b>1,136,160.00</b>	<b>100.00%</b>	

<b>EXPENSES</b>							
60-60-5110	Salaries-Administration	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5111	Salaries-Operations	177,031.59	160,000.00	75,307.97	160,000.00	11.38%	0.00
60-60-5112	Salaries-Meter Reading	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5113	Salaries-Office	64,591.49	60,000.00	32,205.07	65,000.00	4.62%	5,000.00
60-60-5118	Certification Pay	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5120	Contract Labor	23,500.00	24,000.00	3,673.60	33,000.00	2.35%	9,000.00
60-60-5122	Accrued Payroll	(3,091.16)	0.00	0.00	0.00	0.00%	0.00
60-60-5124	Accrued Vacation & Sick Leave	917.63	0.00	0.00	0.00	0.00%	0.00
60-60-5130	Group Insurance	31,014.93	37,000.00	14,722.31	37,000.00	2.63%	0.00
60-60-5132	Workers' Comp Insurance	5,014.46	6,000.00	5,762.78	6,000.00	0.43%	0.00
60-60-5140	Retirement Expense	6,938.11	5,700.00	3,090.88	5,700.00	0.41%	0.00
60-60-5142	Taxes-Payroll	18,817.85	17,000.00	8,233.24	17,000.00	1.21%	0.00
60-60-5145	Employee Expenses	2,168.49	1,500.00	1,029.30	1,500.00	0.11%	0.00
60-60-5160	Training	917.25	1,500.00	45.00	1,000.00	0.07%	(500.00)
60-60-5162	Travel/Mileage	0.00	500.00	0.00	500.00	0.04%	0.00

Account #	Account Name	FY 2022 ACTUAL YTD	FY 2023 BUDGET	FY 2023 ACTUAL YTD	FY 2023 AMEND 1	% of BUDGET	AMT OF CHANGE
60-60-5164	Books & Subscriptions	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5166	Dues & Memberships	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5168	Employee Licences	0.00	111.00	0.00	111.00	0.01%	0.00
60-60-5170	Awards & Recognitions	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5220	Chemicals	14,661.76	18,000.00	6,875.73	15,000.00	1.07%	(3,000.00)
60-60-5235	Miscellaneous Expense	(56.54)	500.00	100.00	500.00	0.04%	0.00
60-60-5240	Office Supplies & Expenses	3,762.52	3,500.00	1,776.76	3,500.00	0.25%	0.00
60-60-5250	Postage	8,015.35	7,600.00	4,424.09	8,000.00	0.57%	400.00
60-60-5260	Tools	1,547.85	3,000.00	479.82	2,000.00	0.14%	(1,000.00)
60-60-5310	Building & Grounds R&M	1,180.93	1,000.00	0.00	1,000.00	0.07%	0.00
60-60-5315	Equipment R&M	6,481.14	2,000.00	1,493.50	2,000.00	0.14%	0.00
60-60-5316	Equipment Supplies	3,261.60	3,500.00	654.47	3,500.00	0.25%	0.00
60-60-5320	Meter Replacements	5,509.77	5,000.00	1,717.77	5,000.00	0.36%	0.00
60-60-5330	Office Equipment R&M	0.00	200.00	0.00	200.00	0.01%	0.00
60-60-5335	Operating Supplies	23,895.51	30,000.00	8,809.44	25,000.00	1.78%	(5,000.00)
60-60-5350	Sewer System R&M	19,592.30	8,000.00	3,518.21	8,000.00	0.57%	0.00
60-60-5360	Sign R&M	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5370	Street R&M	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5381	Vehicle R&M	915.50	3,000.00	60.50	2,000.00	0.14%	(1,000.00)
60-60-5382	Vehicle Supplies	21,798.78	25,000.00	11,241.53	25,000.00	1.78%	0.00
60-60-5390	Water System R&M	38,721.29	25,000.00	16,809.16	25,000.00	1.78%	0.00
60-60-5410	Accounting & Audit	6,020.00	13,000.00	10,828.00	13,000.00	0.92%	0.00
60-60-5422	Emergency Management	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5424	EMS Expense	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5430	Fees & Permits	5,677.73	6,000.00	6,689.63	7,000.00	0.50%	1,000.00
60-60-5435	Grant Expense	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5437	INFORMATION TECHNOLOGY (IT)	34,089.51	15,000.00	12,408.95	23,000.00	1.64%	8,000.00
60-60-5438	Inspection Cost	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5440	Insurance-Auto	2,589.16	2,800.00	3,939.60	4,000.00	0.28%	1,200.00
60-60-5441	Insurance-Liability	2,488.66	2,500.00	1,362.69	1,400.00	0.10%	(1,100.00)
60-60-5442	Insurance-Property	3,765.16	3,800.00	5,418.43	5,450.00	0.39%	1,650.00
60-60-5445	Janitorial Service	1,885.00	1,700.00	265.00	1,300.00	0.09%	(400.00)
60-60-5450	Lab Services & Testing	13,747.27	13,500.00	8,296.76	13,500.00	0.96%	0.00
60-60-5452	Legal & Advertising	706.00	500.00	98.08	500.00	0.04%	0.00
60-60-5455	Maintenance Contracts	9,244.17	9,000.00	0.00	9,000.00	0.64%	0.00
60-60-5456	Insurance Proceeds	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5460	Ordinance Enforcement	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5465	Refuse Charge	3,612.97	1,800.00	109.62	1,800.00	0.13%	0.00
60-60-5470	Rent-Equipment	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5471	Rent-Building	9,000.00	9,000.00	0.00	9,000.00	0.64%	0.00
60-60-5475	Riverbend Fees	178,516.10	175,000.00	85,378.71	175,000.00	12.45%	0.00
60-60-5480	Street Repairs-Contract	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5485	Special Services	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5488	Telephone & Radio	4,688.61	6,000.00	2,118.98	5,000.00	0.36%	(1,000.00)
60-60-5489	Uniforms	1,686.58	2,300.00	1,029.98	2,300.00	0.16%	0.00
60-60-5490	Utilities	40,224.94	35,000.00	22,328.56	35,000.00	2.49%	0.00
60-60-5495	Water Purchases	175,770.12	188,000.00	79,679.69	188,000.00	13.38%	0.00
60-60-5498	Website	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5610	Office Furniture & Equipment	577.79	2,000.00	263.66	1,000.00	0.07%	(1,000.00)
60-60-5620	Vehicles	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5630	Equipment	0.00	0.00	0.00	0.00	0.00%	0.00

Account #	Account Name	FY 2022 ACTUAL YTD	FY 2023 BUDGET	FY 2023 ACTUAL YTD	FY 2023 AMEND 1	% of BUDGET	AMT OF CHANGE
60-60-5640	Buildings	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5650	Improvements	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5660	Signs New	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5670	Street New	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5810	Amortizations	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5820	Uncollectible Accounts	11,315.41	0.00	0.00	0.00	0.00%	0.00
60-60-5830	Other	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5910	Depreciation	236,708.66	212,000.00	108,000.00	237,000.00	16.86%	25,000.00
60-60-6111	Interest Income-Revenue	(301.88)	(220.00)	(814.04)	(1,400.00)	-0.10%	(1,180.00)
60-60-6112	Interest Income-Construction	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6113	Interest Income-Escrow	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6114	Interest Income-Grants	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6115	Interest Income-Maintenance	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6116	Interest Income-Reserve	(32.01)	(32.00)	(15.97)	(32.00)	0.00%	0.00
60-60-6117	Interest Income-Bonds	(22.22)	(20.00)	(13.07)	(20.00)	0.00%	0.00
60-60-6118	Interest Income-Loan	(136.63)	(75.00)	(315.09)	(700.00)	-0.05%	(625.00)
60-60-6150	Adjustment to Market	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6160	Grant Income-WS	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6166	Transfers in	(32,402.57)	0.00	0.00	0.00	0.00%	0.00
60-60-6211	Interest Expense-1989 Bonds	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6212	Interest Expense-2003A Bonds	18,813.33	18,445.00	9,222.50	18,445.00	1.31%	0.00
60-60-6213	Interest Expense-2003B Bonds	18,983.33	18,615.00	9,307.50	18,615.00	1.32%	0.00
60-60-6214	Interest Expense-2005 Bond	5,177.50	4,387.50	2,193.75	4,387.50	0.31%	0.00
60-60-6215	Interest Expense-2017 Loan	11,584.83	9,821.19	0.00	9,821.19	0.70%	0.00
60-60-6216	INTEREST EXPENSE-2021 LOAN	1,880.92	1,686.33	890.35	1,686.33	0.12%	0.00
60-60-6217	INTEREST EXPENSE-2022 LOAN	1,095.23	1,360.39	718.57	1,360.39	0.10%	0.00
60-60-6231	Paying Agent Fees	1,550.00	1,550.00	800.00	1,550.00	0.11%	0.00
60-60-6250	Gain/Loss on Disposal	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6266	Transfers Out	17,197.16	18,000.00	8,781.00	18,000.00	1.28%	0.00
	<b>TOTAL EXPENSES</b>	<b>1,262,809.23</b>	<b>1,221,029.41</b>	<b>581,002.97</b>	<b>1,256,474.41</b>	<b>89.40%</b>	

<b>LESS NON-CASH EXP (DEPRECIATION)</b>	<b>(236,708.66)</b>	<b>(212,000.00)</b>	<b>(108,000.00)</b>	<b>(237,000.00)</b>
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**PRINCIPAL PAYMENTS DUE FY 2023 (FROM DEBT SERVICE ACCOUNTS)**

60-2741	PRINCIPAL PAYMENT-2003A BONDS	13,000.00	13,000.00	0.00	14,000.00	1.00%	1,000.00
60-2742	PRINCIPAL PAYMENT-2003B BONDS	13,000.00	13,000.00	0.00	14,000.00	1.00%	1,000.00
60-2743	PRINCIPAL PAYMENT-2005 BONDS	35,000.00	35,000.00	0.00	35,000.00	2.49%	0.00
60-2744	PRINCIPAL PAYMENT-2017 LOAN	56,802.71	56,802.71	0.00	58,643.68	4.17%	1,840.97
60-2745	PRINCIPAL PAYMENT-2021 LOAN	13,263.99	13,263.99	6,584.81	13,564.73	0.97%	300.74
60-2746	PRINCIPAL PAYMENT-2022 LOAN	20,247.67	13,442.81	6,683.03	13,748.55	0.98%	305.74

<b>TOTAL EXPENSES - NON CASH EXP</b>	<b>1,177,414.94</b>	<b>1,153,538.92</b>	<b>486,270.81</b>	<b>1,168,431.37</b>	<b>100.00%</b>
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<b>TOTAL CASH + REVENUES - EXPENSES</b>	<b>620,992.78</b>	<b>523,699.19</b>	<b>605,628.92</b>	<b>510,366.74</b>
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**WATER & SEWER MAINTENANCE FUND**

FY 2022.2023 BUDGET - AMENDED 1

Account #	Account Name	FY 2022 ACTUAL YTD	FY 2023 BUDGET	FY 2023 ACTUAL YTD	FY 2023 AMEND 1
61-1000	CONSOLIDATED CASH	87,472.39	87,472.39	87,472.39	87,472.39
61-1431	CASH - MAINTENANCE - MM	8,780.01	8,780.01	8,780.01	8,780.01
	<b>Total Cash on Hand</b>	<b>96,252.40</b>	<b>96,252.40</b>	<b>96,252.40</b>	<b>96,252.40</b>

Account #	Account Name	FY 2022 ACTUAL YTD	FY 2023 BUDGET	FY 2023 ACTUAL YTD	FY 2023 AMEND 1	% of BUDGET	AMT OF CHANGE
<b>REVENUES</b>							
61-4499	Miscellaneous-W&S	0.00	0.00	0.00		0.00%	0.00
	<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	

<b>EXPENSES</b>							
61-60-5310	Building & Grounds R&M	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5315	Equipment R&M	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5350	Sewer System R&M	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5381	Vehicle R&M	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5390	Water System R&M	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5437	INFORMATION TECHNOLOGY (IT)	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5610	Office Furniture & Equipment	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5620	Vehicles	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5630	Equipment	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5640	Buildings	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5650	Improvements	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5660	Signs New	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5670	Street New	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-6111	Interest Income-Revenue	(12.62)	(8.50)	(58.74)	(125.00)	0.69%	(116.50)
61-60-6166	Transfers in	(18,000.00)	(18,000.00)	(9,000.00)	(18,000.00)	99.31%	0.00
61-60-6266	Transfers Out	33,205.41	0.00	0.00	0.00	0.00%	0.00
	<b>TOTAL EXPENSES</b>	<b>15,192.79</b>	<b>(18,008.50)</b>	<b>(9,058.74)</b>	<b>(18,125.00)</b>	<b>100.00%</b>	

**TOTAL CASH + REVENUES - EXPENSES**      **81,059.61**    **114,260.90**    **105,311.14**    **114,377.40**