

CITY OF WHITE OAK, TEXAS ANNUAL BUDGET



FISCAL YEAR 2023/2024

MAYOR

Kyle Kutch

MAYOR PRO-TEM

Kevin Hood

COUNCILMEMBERS

Dana Mizell

Joseph Stephens

Thomas Cash

John Frazier

CITY COORDINATOR

Jimmy Purcell

CITY SECRETARY / FINANCE DIRECTOR

Kristine Toon

This budget will raise more revenue from property taxes than last year's budget by \$123,556, which is a 4.90% increase. The property tax revenue to be raised from new property added to the tax roll this year is \$3,405.62.

City Council Record Vote

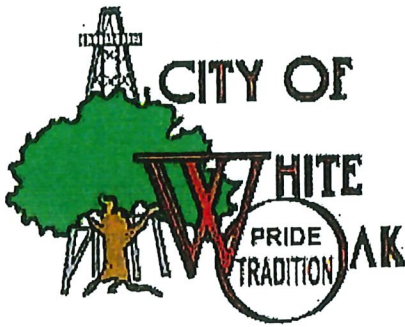
The members of the governing body voted on the adoption of the budget as follows:

FOR: Dana Mizell, Thomas Cash, Kevin Hood, Joe Stephens

AGAINST: None

ABSENT: John Frazier

Tax Rate	FY 2022-23	FY 2023-24
Adopted Property Tax Rate	0.62875	0.64241
No New Revenue Tax Rate	0.55946	0.55268
Voter Approval Tax Rate	0.62875	0.64241
Debt Rate	0.03230	0.09782



October 1, 2023

Mayor Kutch and White Oak City Council

Well, well, I survived another year and another budget under my belt. "Eight more to go, just kidding." But only because I had help from the great people who made it happen. Without them, this position is nothing. The City of White Oak continues to grow. Sales tax continues to rise. Heck, August hit over 170 thousand, up 45%. The future is looking good for White Oak. The current council has continued to support our employees and the work they produce, which creates a very positive attitude along with work ethics. With this type of work environment, the citizens benefit by "more with less," meaning the number of employees we have will work harder and more efficiently because they are recognized and appreciated. I strive to acknowledge each employee I encounter daily and comment on the work he/she is doing or just to let them know they are appreciated. I know that each of you has personally done the same thing with our city staff, and I can assure you it makes a difference.

The budget process is a very tedious and time-consuming portion of city staff's daily job function, and unlike many may believe, it is a twelve-month process. Even though the budget preparation process becomes faster in the last quarter of each year, department heads constantly look at expenditures to quell spending. Kristine continuously examines each department's budget, adjusting line-item expenses or determining if items have been put in the proper category. This is just one of the many hats she wears daily. You have been instrumental in past budget workshops and assisted in many ways to help the city maintain a balanced, precise budget. The dedication from council and city employees ensures that audit reports are clean and if an issue is detected, it is minor and dealt with promptly.

Once again, I expect the City of White Oak to continue to grow and prosper, especially with the quality of life we offer individuals. I look forward to the future expansion of our roadways and the opportunities it may provide for our city. Increased traffic and new sub-divisions allow us to develop more retail sales, bringing in more taxable dollars. These factors make it very important to maintain a higher standard for new construction and enforcement of zoning ordinances. The city's "Pride and Tradition" logo has been around for many years and has undoubtedly been a proven fact many times. We will continue to work toward a better tomorrow, continued success for our employees, and support for our community. I would again like to thank every one of our governing bodies for your support and continued involvement with the success of our city.

Jimmy Purcell



City Coordinator

ORDINANCE NO. 2023-12

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

WHEREAS, Section 26.05 of the Texas Tax Code requires that the City of White Oak, Texas, adopt a tax rate for the next fiscal year by September 30, 2023;

WHEREAS, following a public hearing as required by law, the City Council of the City of White Oak, Texas has adopted its budget for fiscal year 2023-2024 which requires a tax levy of \$.64241 on each \$100 valuation of property; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHITE OAK, TEXAS, THAT:

Section 1: That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of White Oak, and to provide and Interest and Sinking fund for the 2023-2024 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$.64241 on each \$100 valuation of property, said tax being so levied and apportioned for the maintenance and support of the General Government for the fiscal year 2023-2024.

1. For the maintenance and support of general government (General Fund), \$.54459 on each \$100 valuation of property; and
2. For the interest and sinking fund, \$.09782 on each \$100 valuation of property.

Section 2: That taxes levied under this ordinance shall be due October 1, 2023, and if not paid on or before January 31, 2024, shall immediately become delinquent.

Section 3: All taxes shall become a lien upon the property against which assessed, and the City Tax Collector, or designee, of the City of White Oak, is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and Ordinances of the City of White Oak, Texas. Shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest and the interest and penalty collected from such delinquent taxes shall be apportioned to the General Fund of the City of White Oak. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by State Law.

Section 4: That this Ordinance shall take effect and be enforced from and after its passage.

PASSED, APPROVED AND ADOPTED by the City Council of the City of White Oak, Texas, on this 19th day of September 2023.



Kyle Kutch, Mayor

ATTEST:



Kristine Toon
City Secretary/Finance Director

ORDINANCE NO. 2023-11

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WHITE OAK,
TEXAS ADOPTING AND APPROVING A BUDGET FOR THE CITY OF
WHITE OAK FOR THE FISCAL YEAR OCTOBER 1, 2023 TO
SEPTEMBER 30, 2024; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, a budget for the fiscal year October 1, 2023 to September 30, 2024 has been prepared by Kyle Kutch, Mayor for the City of White Oak, Texas; and

WHEREAS, said budget has been presented by the Mayor along with his budget message in accordance with the City Charter; and

WHEREAS, public notices of the public hearing upon this budget have been duly and legally made as required by law; and

WHEREAS, this proposed budget has been filed with the City Secretary for more than 10 days immediately prior to a public hearing upon such budget; and

WHEREAS, the financial condition and comparative expenditure as filed were duly considered; and

WHEREAS, after a full and final consideration, the public hearing has been held upon said budget and it is the consensus of opinion that budget as filed should be approved;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHITE OAK, TEXAS THAT:

SECTION ONE. The budget as filed for fiscal year from October 1, 2023 to September 30, 2024 is hereby ratified, adopted, and approved.

SECTION TWO. This Ordinance shall be passed, and it shall have effect and be in full force from October 1, 2023 forward.

PASSED AND APPROVED this the 19th day of September 2023 at a Regular Meeting of the City Council of the City of White Oak, Texas.



Kyle Kutch, Mayor

ATTEST:



Kristine Toon
City Secretary/Finance Director

MICHELLE TERRY, PCAC
TAX ASSESSOR-COLLECTOR



COLLECTIONS
903/237-2552
VEHICLE REGISTRATION
903/236-8417

**OFFICE OF
TAX ASSESSOR-COLLECTOR
GREGG COUNTY**
POST OFFICE BOX 1431
LONGVIEW, TEXAS 75606-1431

September 25, 2023

City of White Oak
906 S. White Oak Road
White Oak TX 75693

Show below are the calculated tax rates amended for the 2023 tax year.

No-New-Revenue Tax Rate	\$0.55268/\$100
Voter Approval Tax Rate	\$0.64241/\$100
Debt Tax Rate	\$0.09782/\$100

These rates were calculated using the 2023 Certified Values from the Gregg Appraisal District and the debt amount provided by the City of White Oak.

Thank you,

A handwritten signature in cursive script that reads "Michelle Terry".

Michelle Terry
Gregg County Tax Assessor Collector

STATE OF TEXAS
COUNTY OF GREGG

TEXAS TAX CODE §26.01

CERTIFICATION OF 2023 APPRAISAL ROLL
FOR
CITY OF WHITE OAK

I, Mark A. Cormier, Chief Appraiser of Gregg Appraisal District, do solemnly swear that I have made or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal, and that I have included in the records all property that I am aware of at an appraised value determined as required by law, with the exception of any properties which will be certified at a later date on a supplemental roll. Further, I certify the inclusion of §22.28 penalties as final and that the sum of appraised values of all properties on which a protest has been filed but not determined by the Appraisal Review Board, is five percent or less of the total appraised value of all other taxable properties at Records Approval.

Approval of the Appraisal Records by the Gregg Appraisal Review Board occurred on the 11TH day of July, 2023.

\$ 498,196,485
TOTAL CERTIFIED TAXABLE VALUE

JULY 24, 2023
DATE OF SUBMISSION

Mark A. Cormier
CHIEF APPRAISER

On this the 24th day of July, 2023, personally appeared Mark A. Cormier, who having been duly sworn by me, subscribed to the foregoing certification and upon oath stated that the facts contained in said certification are true and correct to the best of her knowledge.



Cathy Hadley
NOTARY PUBLIC
3/26/2025
COMMISSION EXPIRES

2023 CERTIFIED TOTALSCWO - CITY OF WHITE OAK
ARB Approved Totals

Property Count: 39,505

7/17/2023

3:18:46PM

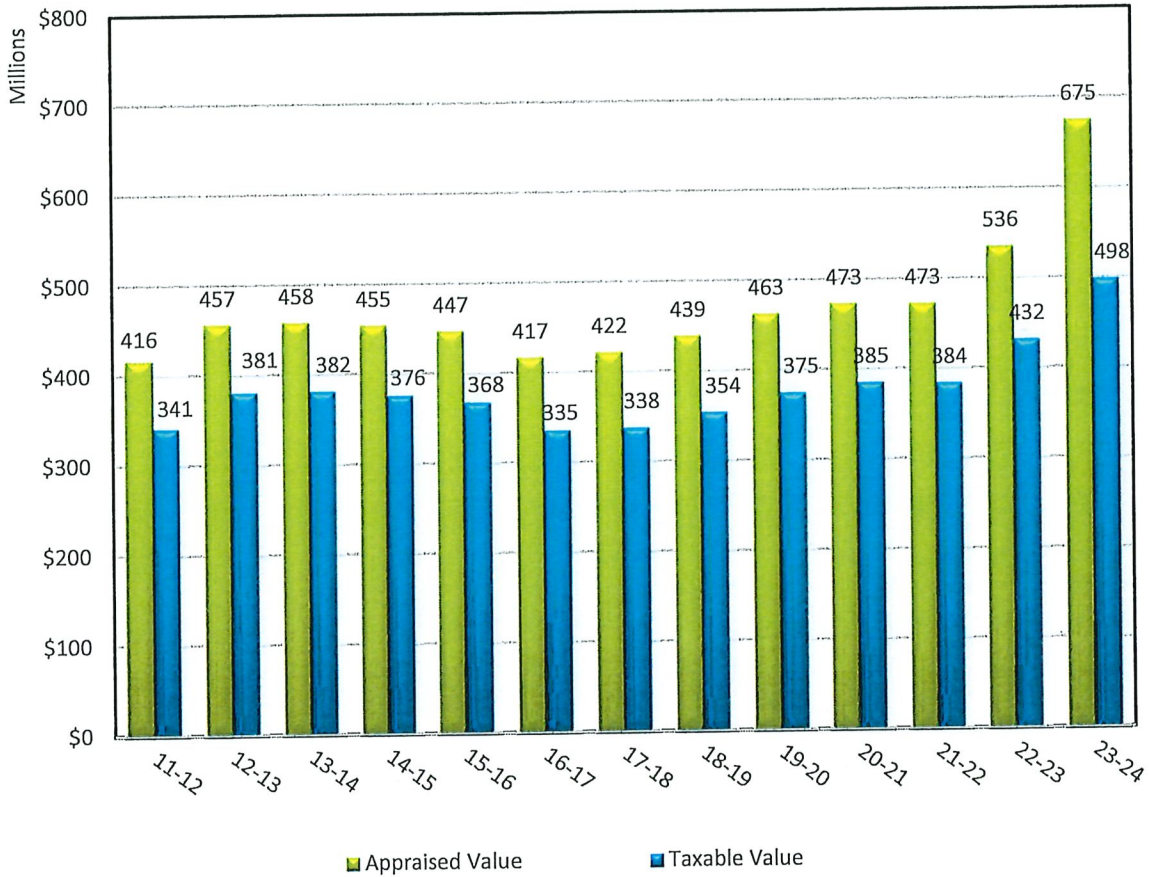
Land		Value			
Homesite:		20,851,120			
Non Homesite:		22,621,694			
Ag Market:		1,729,429			
Timber Market:		2,778,869	Total Land	(+)	47,981,112
Improvement		Value			
Homesite:		337,996,465			
Non Homesite:		181,110,128	Total Improvements	(+)	519,106,593
Non Real		Count	Value		
Personal Property:	439		88,651,440		
Mineral Property:	36,007		19,404,815		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	108,056,255
					675,143,960
Ag	Non Exempt	Exempt			
Total Productivity Market:	4,508,298	0			
Ag Use:	51,230	0	Productivity Loss	(-)	4,316,476
Timber Use:	140,592	0	Appraised Value	=	670,827,484
Productivity Loss:	4,316,476	0			
			Homestead Cap	(-)	52,235,731
			Assessed Value	=	618,591,753
			Total Exemptions Amount (Breakdown on Next Page)	(-)	120,395,268
			Net Taxable	=	498,196,485

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 3,132,410.40 = 498,196,485 * (0.628750 / 100)

Certified Estimate of Market Value: 675,143,960
 Certified Estimate of Taxable Value: 498,196,485

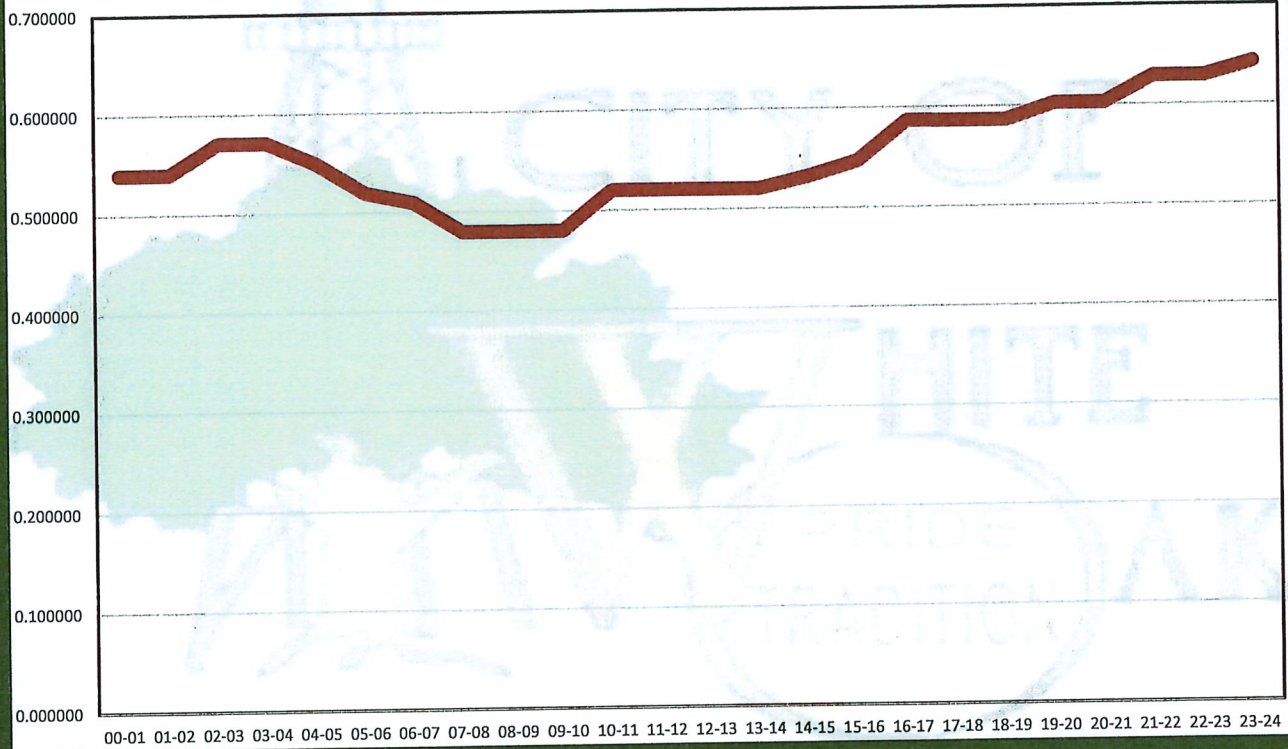
Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

Appraised Property Valuations

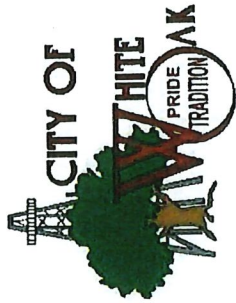


Fiscal Year	Appraised Value	Taxable Value	Approved Tax Rate Per \$100 Valuation
11-12	416,276,855	340,971,418	0.520000
12-13	456,654,398	381,170,253	0.520000
13-14	458,370,646	381,902,829	0.520110
14-15	454,551,811	376,360,231	0.531790
15-16	447,483,566	367,743,095	0.546870
16-17	416,895,109	335,405,226	0.586850
17-18	421,920,776	337,833,598	0.586280
18-19	439,207,088	354,114,810	0.586280
19-20	462,901,284	375,038,130	0.602400
20-21	473,183,849	385,343,734	0.602400
21-22	472,713,227	383,969,864	0.628940
22-23	535,628,129	431,745,413	0.628940
23-24	675,143,960	498,196,485	0.642410

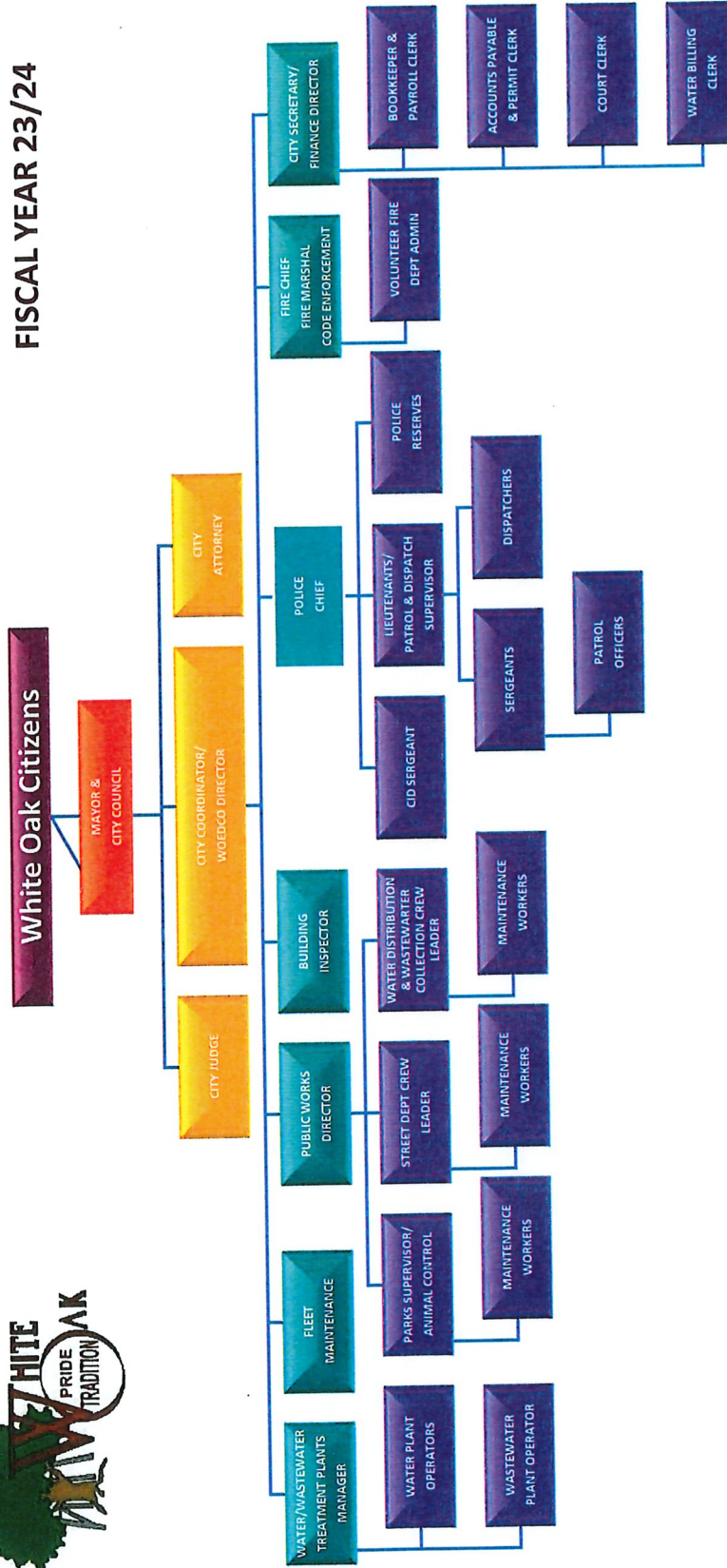
Approved Tax Rate Per \$100 Valuation



Fiscal Year	Approved Tax Rate Per \$100 Valuation
00-01	0.540000
01-02	0.540000
02-03	0.571100
03-04	0.571100
04-05	0.550000
05-06	0.520000
06-07	0.510000
07-08	0.480000
08-09	0.480000
09-10	0.480000
10-11	0.520000
11-12	0.520000
12-13	0.520000
13-14	0.520110
14-15	0.531790
15-16	0.546870
16-17	0.586850
17-18	0.586280
18-19	0.586280
19-20	0.602400
20-21	0.602400
21-22	0.628940
22-23	0.628750
23-24	0.642410



ORGANIZATIONAL CHART FISCAL YEAR 23/24





**GENERAL FUND
ADOPTED BUDGET
FISCAL YEAR 2023/2024**

GENERAL FUND SUMMARY

PROPOSED BUDGET FISCAL YEAR 2023/2024

BUDGET SUMMARY BY TYPE

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
TOTAL GENERAL FUND REVENUE	4,187,774	3,988,375	4,042,382	4,335,979	4,154,629	-4.18%
TOTAL - PAYROLL EXPENSE	1,863,167	1,920,169	1,939,101	2,040,820	2,102,268	3.01%
TOTAL - PAYROLL BENEFITS	637,321	637,155	684,921	729,669	777,006	6.49%
TOTAL PAYROLL & BENEFITS	2,500,488	2,557,324	2,624,022	2,770,489	2,879,273	3.93%
TOTAL SUPPLIES	144,033	184,611	200,230	173,185	207,850	20.02%
TOTAL MAINTENANCE	238,748	232,499	252,500	222,866	286,550	28.58%
TOTAL UTILITIES	180,711	114,471	187,433	194,634	195,180	0.28%
TOTAL CONTRACTUAL SERVICES	272,345	156,021	248,031	231,770	255,946	10.43%
TOTAL PROFESSIONAL DEVELOPMENT	33,652	11,099	47,850	40,966	49,950	21.93%
TOTAL PERMITS & CERTIFICATIONS	-	-	-	-	-	
TOTAL OTHER	43,439	30,839	39,700	40,488	44,900	10.90%
TOTAL OPERATING EXPENSES	912,928	729,539	975,744	903,908	1,040,376	15.10%
OPERATING INCOME	774,358	701,512	442,616	661,581	234,980	-64.48%
TOTAL CAPITAL EXPENDITURES	486,896	435,021	432,619	301,769	208,292	-30.98%
TRANSFER TO/(FROM) RESERVES						
SURPLUS/(DEFICIT)	287,461	266,490	9,997	359,812	26,688	-92.58%

STATEMENT OF GENERAL FUND REVENUES

PROPOSED BUDGET

FISCAL YEAR 2023/2024

City of White Oak

FY 2023-2024

General Fund - Revenue Detail

	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% Change
	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	Current to Proposed
Property Taxes						
3001 PROPERTY TAX - CURRENT	2,274,616	2,369,378	2,523,643	2,539,000	2,647,199	4.90%
3002 PROPERTY TAX - DELINQUENT	18,912	28,394	17,600	22,059	20,000	-9.33%
3003 PENALTIES & INTEREST-CURRENT	12,901	8,867	11,000	10,849	11,000	1.39%
3004 PENALTIES & INTEREST-DELINQ.	8,846	9,740	6,000	7,242	6,500	-10.25%
3005 PROPERTY TAX - DISCOUNTS	(52,628)	(56,324)	(54,000)	(62,785)	(55,000)	-12.40%
TOTAL PROPERTY TAXES	2,262,648	2,360,054	2,504,243	2,516,365	2,629,699	4.50%
Sales Tax						
3101 SALES TAX	798,303	997,162	900,000	1,000,000	950,000	-5.00%
TOTAL SALES & USE TAX	798,303	997,162	900,000	1,000,000	950,000	-5.00%
Franchise Fees						
3201 AEP/SWEPKO - FRANCHISE FEES	191,707	202,035	190,000	202,000	195,000	-3.47%
3202 SUDDENLINK CABLE-FRANCHISE	61,306	58,292	62,500	52,904	50,000	-5.49%
3203 REPUBLIC SERVICE-FRANCHISE	23,176	24,374	22,800	23,310	22,800	-2.19%
3204 CENTERPOINT-FRANCHISE FEES	32,544	38,861	27,000	49,052	30,000	-38.84%
3205 AT&T - FRANCHISE FEES	2,764	2,461	2,400	2,474	1,500	-39.37%
3206 MISC TELECOM-FRANCHISE FEES	656	625	600	730	500	-31.50%
3207 UPSHUR RURAL-FRANCHISE FEES	4,937	6,115	4,750	4,831	4,500	-6.85%
3208 ETEX FRANCHISE FEES	2,192	2,110	2,200	2,308	1,000	-56.67%
3209 CITY UTILITIES - FRANCHISE FEES	20,000	20,000	128,839	128,839	25,000	-80.60%
TOTAL FRANCHISE FEES	339,282	354,873	441,089	466,447	330,300	-29.19%
Fines & Fees						
3301 MUNICIPAL COURT FINES	87,521	73,120	80,000	75,535	65,000	-13.95%
3302 WARRANT FEES	9,541	7,754	8,200	7,421	6,500	-12.41%
3303 OMNI BASE - CITY FEES	700	496	650	488	400	-18.03%
TOTAL FINES & FORFEITURES	97,762	81,370	88,850	83,444	71,900	-13.83%
Licenses & Permits						
3401 BUILDING PERMITS	17,800	16,943	17,000	31,446	17,000	-45.94%
3402 ELECTRICAL PERMITS	4,377	4,524	4,400	5,453	4,400	-19.31%
3403 PLUMBING PERMITS	3,962	3,955	3,600	4,375	3,600	-17.71%
3404 CONTRACTOR LICENSES	2,190	2,070	2,200	2,680	2,200	-17.91%
3405 SAFETY PERMITS/CERT OF OCC	8,890	9,190	7,000	7,750	7,000	-9.68%
3406 WRECKER PERMITS	420	630	600	720	600	-16.67%
3407 MISCELLANEOUS PERMITS	50	1,250	100	1,100	500	-54.55%
3408 SUP/ZONING APPS & VARIANCES	300	1,350	750	900	600	-33.33%
3409 ALCOHOL PERMITS	630	150	150	150	150	0.00%
TOTAL PERMITS	38,619	40,062	35,800	54,574	36,050	-33.94%

City of White Oak FY 2023-2024		FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% Change Current to Proposed
General Fund - Revenue Detail		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	
Parks & Recreation							
3501	SPLASH PAD ADMISSIONS	1,950	1,150	1,200	1,525	1,200	-21.31%
3503	BASEBALL/SOFTBALL USER FEES		1,225		500	-	-100.00%
3505	BASEBALL FIELD RENTAL	750	3,825	1,000	5,050	1,000	-80.20%
3506	SOFTBALL LOCKER ROOMS	243,000	-	-	-	-	
TOTAL PARKS & RECREATION		245,700	6,200	2,200	7,075	2,200	-68.90%
Grants & Contributions							
3601	WOEDCO GRANTS	-			-	-	
3602	ETCOG GRANTS	-			-	-	
3604	POLICE TRAINING-LEOSE GRANT	1,529	1,325	1,500	1,500	1,250	-16.67%
3606	FEMA GRANTS/REIMB	303,125		-	-	-	
3607	MISCELLANEOUS GRANT INCOME		24,650	-	40,300	-	-100.00%
3609	CESF GRANT (COVID-19)				-	-	
3610	DOG PARK DONATIONS						
3611	OPIOD GRANT				4,805		-100.00%
3613	ROUGHNECK DAYS	1,000	1,000	1,000	2,000	1,000	-50.00%
TOTAL GRANTS & CONTRIBUTIONS		305,654	26,975	2,500	48,605	2,250	-95.37%
Service Charges & Fees							
3701	ANIMAL IMPOUND FEES	650	400	700	325	300	-7.69%
3702	PRINTING & DUPLICATION FEES	465	662	400	629	400	-36.41%
3703	RETURNED CHECK FEES				-		
3715	INTERGOVERNMENTAL REVENUE	2,325	2,175	1,500	2,925	1,500	-48.72%
TOTAL SERVICE CHARGES & FEES		3,440	3,237	2,600	3,879	2,200	-43.28%
Miscellaneous Revenues							
3801	INTEREST INCOME	5,162	23,929	35,000	113,000	100,000	-11.50%
3802	MISCELLANEOUS REVENUES	63,181	65,022	1,500	13,733	1,500	-89.08%
3803	SCRAP METAL	1,085	1,538	500	792	500	-36.87%
3804	WOEDCO REIMBURSEMENT	26,789	28,000	28,000	28,000	28,000	0.00%
3806	JAIL PHONE REVENUE	149	30	100	66	30	-54.55%
3901	TRANSFERS-ADMINISTRATIVE		(77)				
3807	GAIN/LOSS SALE OF ASSET	-					
-	RENT INCOME - ETMC BUILDING		-				
3115 INTEREST INCOME - RESERVE							
TOTAL MISCELLANEOUS REVENUES		96,366	118,442	65,100	155,591	130,030	-16.43%
GENERAL FUND REVENUE TOTALS							-4.18%

STATEMENT OF GENERAL FUND EXPENDITURES

GENERAL FUND						% Change	
PROPOSED BUDGET FY 2023-2024		FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	Current to
Expenditure Summary		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	Proposed
PAYROLL EXPENSE							
4111	PERM. FULL TIME SALARIES	1,721,464	1,780,417	1,793,796	1,878,330	1,934,800	3.01%
4112	OVERTIME PAY	14,542	12,131	11,800	8,800	9,064	3.00%
4113	HOLIDAY PAY	101,154	97,226	101,966	122,840	126,554	3.02%
4114	PART-TIME SALARIES	26,007	30,395	31,539	30,850	31,850	3.24%
TOTAL PAYROLL EXPENSE		1,863,167	1,920,169	1,939,101	2,040,820	2,102,268	3.01%
PAYROLL BENEFITS							
4121	FICA TAXES	135,679	138,676	149,328	151,416	151,416	0.00%
4122	GROUP INSURANCE	194,398	205,465	227,764	259,911	298,899	15.00%
4123	LONG-TERM DISABILITY	8,112	9,490	8,079	10,088	10,088	0.00%
4124	RETIREMENT	265,201	251,746	267,305	268,492	268,492	0.00%
4127	WORKERS COMP. INS	33,931	31,778	32,445	39,761	48,111	21.00%
TOTAL PAYROLL BENEFITS		637,321	637,155	684,921	729,669	777,006	6.49%
TOTAL SALARY & BENEFITS		2,500,488	2,557,324	2,624,022	2,770,489	2,879,273	3.93%
SUPPLIES							
4211	FUEL	52,924	82,772	70,880	70,900	76,400	7.76%
4212	JAIL EXPENSE	630	318	1,000	400	1,000	150.00%
4213	OPERATIONAL SUPPLIES	40,743	59,965	58,500	45,100	55,700	23.50%
4216	INVESTIGATION EXPENSE	1,339	7,402	8,000	8,000	8,500	6.25%
4216	STREET SIGNS	1,738	1,339	2,000	1,000	2,000	100.00%
4216	EMERGENCY MANAGEMENT GRANT		-	-	100	100	0.00%
4221	OFFICE SUPPLIES	8,074	11,912	13,000	9,075	11,850	30.58%
4223	POSTAGE	2,832	2,341	3,700	1,500	3,600	140.00%
4224	OFFICE EQUIPMENT	8,565	3,274	9,300	7,360	15,650	112.64%
4226	ELECTION EXPENSE	2,966	2,966	6,000	-	6,000	
4227	BANK FEES	690	690	3,000	-	-	
4227	FIRE PREVENTION SUPPLIES	2,219	-	3,000	-	1,500	
4237	FOGGING & WEED CONTROL	11,433	10,796	12,000	12,000	12,000	0.00%
4261	UNIFORMS	9,869	819	9,650	14,791	10,400	-29.69%
4271	ANIMAL CONTROL EXPENSE	12	16	200	722	500	-30.77%
TOTAL SUPPLIES		144,033	184,611	200,230	173,185	207,850	20.02%
MAINTENANCE							
4312	VEHICLE INSPECTIONS	270	305	400	400	400	0.00%
4313	DIESEL FUEL	-	-	200	50	200	300.00%
4313	MAINT - OFFICE FURN & EQUIP	-	509	-	-	-	
4315	MAINT & SVC-COMPUTERS	40,073	19,268	43,950	41,260	44,050	6.76%
4317	MAINT - OTHER EQUIP	10,561	6,709	13,300	12,750	13,500	5.88%
4317	MAINT - SIREN REPAIR	6,709	1,239	7,000	2,000	7,000	250.00%
4321	MAINT - BLDING/JANITORIAL	5,282	2,303	1,600	185	1,600	764.86%
4322	BUILDING & GROUNDS	19,748	2,403	25,300	33,214	20,000	-39.78%
4324	MAINT - PARK FIELDS	12,796	15,612	20,000	22,000	22,000	0.00%
4325	MAINT - EMS BUILDING	-	-	1,400	1,400	1,400	0.00%

GENERAL FUND							% Change Current to Proposed
PROPOSED BUDGET FY 2023-2024 Expenditure Summary		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	
4326	JANITORIAL SUPPLIES	6,126	1,729	14,850	18,132	20,300	11.96%
4327	MAINT - SPLASH PAD	7,120	5,540	7,500	175	7,500	
4330	TRAINING CTR SUPPLIES & MAINT	7,148	7,148	1,000	2,600	2,600	0.00%
4331	MAINT - STREET SYSTEM	82,976	147,188	70,000	60,000	100,000	66.67%
4332	VEH MAINT-POLICE DEPT	11,188	5,536	16,000	8,000	16,000	100.00%
4333	VEH MAINT-FIRE DEPT	8,563	5,146	8,000	5,000	8,000	60.00%
4334	VEH MAINT-STREET DEPT	17,284	6,231	14,000	7,000	14,000	100.00%
4335	VEH MAINT-PARKS DEPT	2,118	2,289	3,000	1,000	3,000	200.00%
4336	VEH MAINT-INSPECTION DEPT	37	631	1,500	50	1,500	
4337	VEH MAINT-FIRE MARSHAL	-	-	-	-	-	
4338	VEH MAINT-FLEET DEPT	319	64	1,500	750	1,500	100.00%
TOTAL MAINTENANCE		238,748	232,499	252,500	222,866	286,550	28.58%
UTILITIES							
4350	STREET LIGHTS	88,888	88,888	90,000	90,000	90,000	0.00%
4351	UTILITIES - ELECTRIC	48,437	10,126	52,700	57,950	59,000	1.81%
4353	UTILITIES - CABLE	19,344	3,156	20,250	21,100	15,500	-26.54%
4354	UTILITIES - GAS	3,079	3,164	3,300	4,400	4,000	-9.09%
4355	UTILITIES - TELEPHONE	20,962	9,135	21,180	21,180	26,680	25.97%
TOTAL UTILITIES		180,711	114,471	187,433	194,634	195,180	0.28%
CONTRACTUAL SERVICES							
4360	ETCOG-911 MAPPING	4,175	4,175	4,400	4,400	4,400	0.00%
4361	LEGAL SERVICES	10,643	10,643	10,800	6,039	10,800	78.83%
4362	AUDITING	7,250	7,250	9,000	8,000	9,000	12.50%
4363	TAX COLLECTION	38,371	38,371	44,600	44,600	44,600	0.00%
4365	LEGAL ADVERTISING	3,497	3,169	3,750	2,773	3,500	26.24%
4366	COMMUNITY RELATIONS PROG	2,008	2,697	3,000	3,000	3,000	0.00%
4366	VOLUNTEER INCENTIVE PAY	25,000	25,000	25,000	25,000	25,000	0.00%
4367	RECORDS MANAGEMENT	9,442	9,442	19,500	19,500	19,500	0.00%
4368	MISC. OTHER	19,203	9,185	19,250	18,620	20,750	11.44%
4369	ANIMAL SHELTER	26,693	26,693	25,000	25,000	25,000	0.00%
4371	PLANNING AND ZONING	206	206	500	225	500	122.22%
4372	H.S. BASEBALL FIELD LOAN PYMT	60,000	-	-	-	-	
4373	INSURANCE/PROP & LIAB	49,939	7,038	57,181	54,513	62,146	14.00%
4375	CITY CLEANUP SERVICES	1,375	1,375	1,500	1,900	2,000	5.26%
4375	DISPOSAL FEE/OIL, TIRES	-	99	500	100	500	400.00%
4375	DEMOLITION EXPENSES	2,000	-				
4376	CONTRACT LABOR	1,700	100	800	-	400	
4376	AMBULANCE SERVICE	-	-	-	-	-	
4376	CODE ENFORCEMENT - LEIN EXP	432	4,252	7,000	1500	7000	366.67%
4378	WEBSITE SERVICES	125	125	1,000	1,500	1,500	0.00%
4379	LEASES AND RENTALS	10,287	6,202	15,250	15,100	16,350	8.28%
TOTAL CONTRACTUAL SERVICES		272,345	156,021	248,031	231,770	255,946	10.43%
PROFESSIONAL DEVELOPMENT							
4383	TRAVEL & TRAINING	32,052	9,499	46,250	39,366	48,350	22.82%
4384	STATE/PD TRAINING FUND	1,600	1,600	1,600	1,600	1,600	0.00%
TOTAL PROFESSIONAL DEVELOPMENT		33,652	11,099	47,850	40,966	49,950	21.93%

GENERAL FUND						% Change Current to Proposed	
PROPOSED BUDGET FY 2023-2024		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED		FY 23/24 PROPOSED
Expenditure Summary							
OTHER							
4394	PUBLIC RELATIONS	-	-	-	588	-	-100.00%
4395	ETCADA SUPPORT	2,000	2,000	2,500	2,500	2,500	0.00%
4396	LIBRARY SUPPORT	15,000	15,000	15,000	15,000	15,000	0.00%
4397	ROUGHNECK DAYS	4,239	4,239	-	-	5,000	
4398	VEHICLE ALLOWANCE-MILEAGE	22,200	9,600	22,200	22,400	22,400	0.00%
TOTAL OTHER		43,439	30,839	39,700	40,488	44,900	10.90%
CAPITAL EXPENDITURES							
4411	MOTOR VEHICLES	-	124,047	93,119	39,037	180,927	363.48%
4412	HEAVY MOVABLE EQUIPMENT	-	53,169	98,500	129,550	-	
4413	SERVER (1/2)	-	-	-	-	-	
4413	EQUIPMENT TRAILER	-	-	-	-	-	
4414	COMM. & COMPUTER EQUIP.	-	90,054	-	22,000	12,000	-45.45%
4416	OTHER EQUIPMENT	-	-	35,000	-	15,365	
4421	BUILDINGS				-	-	
4431	STREETS, CURB & DRAINAGE	101,007	114,955	200,000	84,282	-	
4431	TXDOT SIDEWALK PROJECT	-	-	-	-	-	
4432	SPLASH PAD CAPITAL EXPENSES			-	-	-	
4435	BASEBALL FIELD IMPROVEMENT	-	-	-	-	-	
4436	GIRLS SOFTBALL FIELDS			-	-	-	
TOTAL - CAPITAL EXPENDITURES		101,007	398,828	426,619	274,869	208,292	-24.22%
OPERATING EXPENDITURES		3,413,416	3,286,864	3,599,766	3,674,397	3,919,649	6.67%
CAPITAL EXPENDITURES		486,896	435,021	432,619	301,769	208,292	-30.98%
TOTAL GENERAL FUND EXPENDITURES		3,900,312	3,721,885	4,032,385	3,976,167	4,127,941	3.82%
Transfers to/(from) Reserves		-					
SURPLUS/(DEFICIT)		287,462	266,490	9,997	359,812	26,688	-92.58%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
GENERAL FUND

GENERAL ADMINISTRATION EXPENSES- DEPT 10

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FT 23/24 PROPOSED	% Change Current to Proposed
PAYROLL EXPENSES						
4111 PERM. FULL TIME SALARIES	258,744	293,554	257,000	261,000	268,830	3.00%
4113 HOLIDAY PAY	10,777	11,085	10,800	11,500	11,850	3.04%
TOTAL PAYROLL EXPENSES	269,521	304,640	267,800	272,500	280,680	3.00%
PAYROLL BENEFITS						
4121 FICA TAXES	19,768	22,596	20,500	20,500	20,500	0.00%
4122 GROUP INSURANCE	23,167	22,967	26,459	32,802	37,722	15.00%
4123 LONG-TERM DISABILITY	1,211	1,376	1,350	1,550	1,550	0.00%
4124 RETIREMENT	38,642	40,763	37,500	37,500	37,500	0.00%
4126 UNEMPLOYMENT COMP	-	-	-	-	-	-
4127 WORKERS COMP. INS	7,138	4,043	7,139	5,147	6,228	21.00%
TOTAL PAYROLL BENEFITS	89,926	91,745	92,948	97,499	103,500	6.15%
TOTAL SALARY & BENEFITS	359,447	396,385	360,748	369,999	384,180	3.83%
SUPPLIES						
4211 FUEL	2,331	4,358	3,380	3,900	3,900	0.00%
4216 EMERGENCY MANAGEMENT GRAI	306,093	-	-	100	100	0.00%
4221 OFFICE SUPPLIES	2,686	6,378	3,700	4,250	3,700	-12.94%
4223 POSTAGE	1,236	1,469	1,600	700	1,600	128.57%
4224 OFFICE EQUIPMENT	3,274	5,724	6,800	5,500	7,450	35.45%
4226 ELECTION EXPENSE	2,966	-	6,000	-	6,000	-
4227 BANK FEES	690	2,033	3,000	-	-	-
4261 UNIFORMS	819	1,721	1,900	1,900	1,500	-21.05%
TOTAL SUPPLIES	320,094	21,683	26,380	16,350	24,250	48.32%
MAINTENANCE						
4313 MAINT - OFFICE FURN & EQUIP	-	509	-	-	-	-
4315 MAINT & SERVICE-COMPUTERS	19,268	20,933	20,300	20,300	20,300	0.00%
4317 MAINT - SIREN REPAIR	6,709	1,239	7,000	2,000	7,000	250.00%
4322 MAINT - BUILDING/GROUNDS	2,403	4,733	5,500	13,000	5,000	-61.54%
4325 MAINT - EMS BUILDING	-	-	1,400	1,400	1,400	0.00%
4326 JANITORIAL SERVICE/SUPPLIES	1,729	2,613	4,500	5,607	6,800	21.28%
4330 MAINT/SUPPLIES-TRAINING CTR	7,148	8,975	1,000	2,600	2,600	0.00%
TOTAL MAINTENANCE	37,257	39,001	39,700	44,907	43,100	-4.02%
UTILITIES						
4350 ELECTRIC - STREET LIGHTS	88,888	87,607	90,000	90,000	90,000	0.00%
4351 UTILITIES - ELECTRIC	10,126	8,030	12,000	17,500	17,500	0.00%
4353 UTILITIES - CABLE	3,156	6,596	3,500	3,500	3,500	0.00%
4355 UTILITIES - TELEPHONE	9,135	9,329	9,500	9,500	9,500	0.00%
TOTAL UTILITIES	111,306	111,562	115,000	120,500	120,500	0.00%

GENERAL ADMINISTRATION EXPENSES- DEPT 10							
		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FT 23/24 PROPOSED	% Change Current to Proposed
CONTRACTUAL SERVICES							
4360	ETCOG-911 MAPPING	4,175	4,175	4,400	4,400	4,400	0.00%
4361	LEGAL SERVICES	10,643	7,973	10,600	6,039	10,600	75.51%
4362	AUDITING	7,250	8,000	9,000	8,000	9,000	12.50%
4363	TAX COLLECTION	38,371	42,346	44,600	44,600	44,600	0.00%
4365	LEGAL ADVERTISING	3,169	3,406	3,000	2,000	3,000	50.00%
4367	RECORDS MANAGEMENT	9,442	23,964	15,000	15,000	15,000	0.00%
4368	MISC. OTHER	9,185	14,913	11,000	11,000	11,000	0.00%
4369	ANIMAL SHELTER	26,693	23,536	25,000	25,000	25,000	0.00%
4371	PLANNING AND ZONING	206	386	500	225	500	122.22%
4373	INSURANCE/PROP & LIAB	7,038	7,412	8,058	7,675	8,750	14.00%
4375	CITY CLEANUP SERVICES	1,375	4,625	1,500	1,900	2,000	5.26%
4378	WEBSITE SERVICES	125	1,212	1,000	1,500	1,500	0.00%
4379	LEASES AND RENTALS	6,202	6,930	7,200	7,200	8,500	18.06%
TOTAL CONTRACUAL SERVICES		123,873	148,877	140,858	134,539	143,850	6.92%
PROFESSIONAL DEVELOPMENT							
4380	COMMUNITY RELATIONS PROGRA	0	0	0 \$	1,850	\$ 1,000	-45.95%
4381	DUES, SUBSC, PROF DEVELOP	-	-	-	4,730	-	-100.00%
4383	TRAVEL, TRAINING, DUES	9,499	21,283	17,000	22,272	17,000	-23.67%
TOTAL PROFESSIONAL DEVELOPMENT		9,499	21,283	17,000	28,852	18,000	-37.61%
OTHER							
4395	ETCADA SUPPORT	2,000	2,000	2,500	2,500	2,500	0.00%
4396	LIBRARY SUPPORT	15,000	15,000	15,000	15,000	15,000	0.00%
4397	ROUGHNECK DAYS	4,239	-	-	-	5,000	
4398	VEHICLE ALLOWANCE-MILEAGE	9,600	11,200	9,600	9,800	9,800	0.00%
TOTAL OTHER		30,839	28,200	27,100	27,300	32,300	18.32%
SUB-TOTAL ADMINISTRATION		992,315	766,991	726,786	742,447	766,180	3.20%
CAPITAL EXPENDITURES							
4411	MOTOR VEHICLE	-	-	-	-	-	
4413	OFFICE FURNITURE & EQUIP.	-	-	-	-	-	
4416	OTHER EQUIPMENT	-	-	-	8,900	-	-100.00%
4421	BUILDINGS	-	-	-	-	-	
4422	SECO GRANT EXPENSE-ROOF	-	-	-	-	-	
4423	CITY HALL ROOF	-	-	-	-	-	
4413	SERVER (1/2)	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURES		-	-	-	8,900	-	-100.00%
DEPARTMENT TOTAL							1.97%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
GENERAL FUND

MUNICIPAL COURT EXPENSES- DEPT 12

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
PAYROLL EXPENSES						
4111 PERM FULL TIME SALARIES	42,239	44,314	47,243	46,000	47,500	3.26%
4112 OVERTIME PAY						
4113 HOLIDAY PAY	1,789	1,879	1,879	2,200	2,275	3.41%
4114 PART-TIME SALARIES	22,799	22,799	23,303	23,350	23,350	0.00%
TOTAL PAYROLL EXPENSES	66,828	68,992	72,425	71,550	73,125	2.20%
PAYROLL BENEFITS						
4121 FICA TAXES	4,622	4,782	5,541	5,541	5,541	0.00%
4122 GROUP INSURANCE	6,629	7,364	7,421	8,246	9,483	15.01%
4123 LONG-TERM DISABILITY	217	261	230	230	230	0.00%
4124 RETIREMENT	6,345	6,188	6,877	6,877	6,877	0.00%
4127 WORKERS COMP INS.	1,021	1,009	1,022	1,262	1,527	21.00%
TOTAL PAYROLL BENEFITS	18,834	19,604	21,091	22,156	23,658	6.78%
TOTAL SALARY & BENEFITS	85,661	88,596	93,516	93,706	96,783	3.28%
SUPPLIES						
4221 OFFICE SUPPLIES	777	1,397	1,500	1,450	1,500	3.45%
4223 POSTAGE	255	225	500	275	500	81.82%
4224 OFFICE EQUIPMENT		135	500	-	4,200	
4261 UNIFORMS	200	216	200	200	200	0.00%
TOTAL SUPPLIES	1,233	1,973	2,700	1,925	6,400	232.47%
MAINTENANCE						
4315 MAINT/SERVICE-COMPUTERS	3,921	3,958	4,200	5,700	4,200	-26.32%
TOTAL MAINTENANCE	3,921	3,958	4,200	5,700	4,200	-26.32%
CONTRACTUAL SERVICES						
4361 LEGAL SERVICE & TRIAL			200	-	200	
4368 MISC. OTHER		500	600	50	600	1100.00%
4376 CONTRACT LABOR-TRANSLTR	700	100	800	-	400	
TOTAL CONTRACTUAL SERVICES	700	600	1,600	50	1,200	2300.00%
PROFESSIONAL DEVELOPMENT						
4381 DUES & SUBSCRIPTIONS	-	-	-	85	100	17.65%
4383 TRAVEL, TRAINING, DUES	1,262	3,791	4,000	1,000	4,000	300.00%
TOTAL PROFESSIONAL DEVELOPMENT	1,262	3,791	4,000	1,085	4,100	277.88%
DEPARTMENT TOTAL	92,777	98,918	106,016	102,466	112,683	9.97%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
GENERAL FUND

POLICE DEPARTMENT EXPENSES- DEPT 14

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
PAYROLL EXPENSES						
4111 PERM FULL TIME SALARIES	981,685	1,027,199	1,055,715	1,127,530	1,161,356	3.00%
4112 OVERTIME PAY	11,017	8,834	9,500	5,000	5,150	3.00%
4113 HOLIDAY PAY	71,184	67,943	72,500	88,650	91,310	3.00%
4114 PART-TIME SALARIES	206		1,000	-	1,000	
TOTAL PAYROLL EXPENSES	1,064,092	1,103,975	1,138,715	1,221,180	1,258,816	3.08%
PAYROLL BENEFITS						
4121 FICA TAXES	77,397	78,604	88,000	90,000	90,000	0.00%
4122 GROUP INSURANCE	116,474	125,716	142,079	158,366	182,121	15.00%
4123 LONG-TERM DISABILITY	4,507	5,293	4,491	6,000	6,000	0.00%
4124 RETIREMENT	153,351	146,494	159,420	160,000	160,000	0.00%
4127 WORKERS COMP INS	17,537	19,162	17,540	23,911	28,932	21.00%
TOTAL PAYROLL BENEFITS	369,265	375,270	411,530	438,277	467,053	6.57%
TOTAL SALARY & BENEFITS	1,433,357	1,479,245	1,550,245	1,659,457	1,725,869	4.00%
SUPPLIES						
4211 FUEL	29,865	46,303	40,000	40,000	45,000	12.50%
4212 JAIL EXPENSE	630	318	1,000	400	1,000	150.00%
4213 POLICE OPERATIONAL SUPPLIES	2,636	4,479	9,000	750	9,000	1100.00%
4215 SAFETY SUPPLIES				600		-100.00%
4216 INVESTIGATIVE EXPENSE	1,339	7,402	8,000	8,000	8,000	0.00%
4221 OFFICE SUPPLIES / PRINTING	1,959	1,442	4,000	2,000	4,000	100.00%
4223 POSTAGE	154	252	200	250	300	20.00%
4224 OFFICE EQUIPMENT	2,372	1,457	2,000	1,500	2,000	33.33%
4261 UNIFORM EXPENSE	6,079	5,391	4,500	9,000	5,000	-44.44%
TOTAL SUPPLIES	45,035	67,043	68,700	62,500	74,300	18.88%
MAINTENANCE						
4314 MAINT - COMM EQUIP	-	-	-	6,800		-100.00%
4315 COMPUTER MAINT / SUPPORT	9,475	11,621	12,000	12,000	12,000	0.00%
4317 MAINT - OTHER EQUIPMENT	2,672	2,927	2,000	750	2,000	166.67%
4322 BUILDING & GROUNDS	4,501	5,071	6,000	4,500	6,000	33.33%
4326 JANITORIAL SERVICE / SUPPLIES	1,932	1,336	5,000	5,600	6,000	7.14%
TOTAL MAINTENANCE	18,579	20,954	25,000	29,650	26,000	-12.31%
UTILITIES						
4351 UTILITIES - ELECTRIC	6,447	6,429	7,500	7,500	6,800	-9.33%
4353 UTILITIES - CABLE	6,360	5,789	6,400	6,400	1,300	-79.69%
4354 UTILITIES - GAS	878	1,034	1,100	1,250	900	-28.00%
4355 UTILITIES - TELEPHONE	6,290	6,772	6,500	6,500	12,000	84.62%
TOTAL UTILITIES	19,976	20,024	21,500	21,650	21,000	-3.00%
CONTRACTUAL SERVICES						
4365 LEGAL ADVERTISING	50		-	-	-	
4366 COMMUNITY RELATIONS PROG	2,008	2,697	3,000	3,000	3,000	0.00%
4367 RECORDS MANAGEMENT		9,985	4,500	4,500	4,500	0.00%
4368 MISC. OTHER	5,513	4,058	5,000	4,000	5,000	25.00%
4373 INSURANCE-PROP & LIAB	15,106	15,910	17,296	16,474	18,780	14.00%
4379 LEASES AND RENTALS	2,820	2,880	4,000	4,000	4,000	0.00%
TOTAL CONTRACTUAL SERVICES	25,497	35,530	33,796	31,974	35,280	10.34%

POLICE DEPARTMENT EXPENSES- DEPT 14						
	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
PROFESSIONAL DEVELOPMENT						
4381 DUES,SUBSC,PROF DEVELOP	-	-	-	200	200	0.00%
4383 TRAVEL,TRAINING, DUES	8,577	8,176	10,000	8,000	10,000	25.00%
4384 STATE/LEOSE TRAINING FUND	1,600	1,600	1,600	1,600	1,600	0.00%
TOTAL PROFESSIONAL DEVELOPMENT	10,177	9,776	11,600	9,800	11,800	20.41%
OTHER						
4398 VEHICLE ALLOWANCE	8,400	8,400	8,400	8,400	8,400	0.00%
TOTAL OTHER	8,400	8,400	8,400	8,400	8,400	0.00%
SUB-TOTAL FOR PD	1,561,020	1,640,972	1,719,241	1,823,431	1,902,649	4.34%
CAPITAL EXPENDITURES						
4411 MOTOR VEHICLES		124,047	93,119	29,037	180,927	523.09%
4414 COMM. & COMPUTER EQUIP.		90,054		22,000		-100.00%
4416 OTHER EQUIPMENT						
4421 BUILDINGS		15,600	6,000	18,000		-100.00%
TOTAL CAPITAL EXPENDITURES	-	229,701	99,119	69,037	180,927	162.07%
DEPARTMENT TOTAL	1,561,020	1,870,673	1,818,360	1,892,468	2,083,576	10.10%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
GENERAL FUND

FIRE / MARSHAL / CODE EXPENSES- DEPT 16

		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
PAYROLL EXPENSES							
4111	PERM. FULL TIME SALARIES	83,413	97,551	81,970	79,000	81,370	3.00%
4112	OVERTIME		441		-	-	
4113	HOLIDAY PAY	3,511	3,978	3,400	3,800	3,925	3.29%
4114	PART-TIME	1,030	1,236	1,236	1,250	1,250	0.00%
	TOTAL PAYROLL EXPENSES	87,955	103,205	86,606	84,050	86,545	2.97%
PAYROLL BENEFITS							
4121	FICA TAXES	6,202	7,395	6,625	6,625	6,625	0.00%
4122	GROUP INSURANCE	9,456	9,160	10,830	11,800	13,570	15.00%
4123	LONG-TERM DISABILITY	416	722	438	438	438	0.00%
4124	RETIREMENT	12,513	13,680	12,000	12,000	12,000	0.00%
4127	WORKERS COMP INS	1,525	1,010	1,253	1,278	1,546	20.97%
	TOTAL PAYROLL BENEFITS	30,112	31,967	31,146	32,142	34,179	6.34%
	TOTAL SALARY & BENEFITS	118,067	135,172	117,752	116,192	120,724	3.90%
SUPPLIES							
4211	FUEL	5,180	9,003	8,000	8,000	8,000	0.00%
4213	OPERATIONAL SUPPLIES	24,935	44,366	30,000	30,000	30,000	0.00%
4215	SAFETY SUPPLIES				600		-100.00%
4216	INVESTIGATION EXPENSE			-		500	
4221	OFFICE SUPPLIES	787	1,016	2,000	75	750	900.00%
4223	POSTAGE & CERTIFIED MAIL	1,099	284	1,200	125	1,000	700.00%
4224	OFFICE EQUIPMENT				360		-100.00%
4227	FIRE PREVENTION			3,000		1,500	
4261	UNIFORM EXPENSE	2,168	367	800	600	800	33.33%
	TOTAL SUPPLIES	34,171	55,036	45,000	39,760	42,550	7.02%
MAINTENANCE							
4311	MAINT - MOTOR VEHICLES	-	11	-	-	-	
4314	COMPUT/COMM EQUIP	431	2,636	2,000	100	2,000	1900.00%
4315	COMPUTER MAINT / SUPPORT	3,639	4,962	4,300	2,100	4,300	104.76%
4317	MAINT - OTHER EQUIPMENT	6,007	8,805	6,000	6,500	6,000	-7.69%
4322	BUILDING & GROUNDS	12,844	13,423	10,200	5,600	5,000	-10.71%
4326	JANITORIAL SERVICE / SUPPLIES	141	369	1,850	2,800	3,000	7.14%
	TOTAL MAINTENANCE	23,061	30,206	24,350	17,100	20,300	18.71%
UTILITIES							
4351	UTILITIES - ELECTRIC	3,485	3,244	4,000	4,000	5,000	25.00%
4353	UTILITIES - CABLE	4,778	4,611	4,850	5,000	5,000	0.00%
4354	UTILITIES - GAS	1,668	1,588	1,700	2,500	2,500	0.00%
4355	UTILITIES - TELEPHONE	1,686	1,852	1,800	1,800	1,800	0.00%
	TOTAL UTILITIES	11,617	11,294	12,350	13,300	14,300	7.52%
CONTRACTUAL SERVICES							
4365	LEGAL ADVERTISING	-		500			
4366	VOLUNTEER INCENTIVE PAY	25,000	25,000	25,000	25,000	25,000	0.00%
4367	COMMUNITY RELATIONS PROGRAM				1,300	1,300	0.00%
4368	MISC. OTHER	3,309	1,880	1,500	2,600	3,000	15.38%
4373	INSURANCE-PROPERTY & ACCI.	15,248	16,060	17,460	16,630	18,958	14.00%
4376	CODE ENFORCEMENT - LEIN EXP	432	4,252	7,000	1,500	7,000	366.67%
4379	LEASES AND RENTALS	2,556	2,617	2,700	2,500	2,500	0.00%
	TOTAL CONTRACTUAL SERVICES	46,545	49,808	54,160	49,530	57,758	16.61%

FIRE / MARSHAL / CODE EXPENSES- DEPT 16						
	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
PROFESSIONAL DEVELOPMENT						
4381 DUES & SUBSCRIPTIONS	-	-		475		-100.00%
4383 TRAVEL , TRAINING, DUES	4,106	12,762	9,000	3,000	9,000	200.00%
TOTAL PROFESSIONAL DEVELOPMENT	4,106	12,762	9,000	3,475	9,000	158.99%
MAINTENANCE & OPERATION TOTALS	119,499	159,106	144,860	123,165	143,908	16.84%
SUB-TOTAL FIRE	237,566	294,278	262,612	239,356	264,633	10.56%
CAPITAL EXPENDITURES						
4411 MOTOR VEHICLES	-			10,000		-100.00%
4414 COMMUNICATION EQUIP	29,071	10,017			12,000	
4416 OTHER EQUIPMENT	70,132	1,677	35,000			
4421 BUILDINGS	32,969					
4422 GRANT EXPENSE		8,900				
TOTAL CAPITAL EXPENDITURES	132,171	20,594	35,000	10,000	12,000	20.00%
DEPARTMENT TOTAL	369,737	314,872	297,612	249,356	276,633	10.94%

CITY OF WHITE OAK
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GENERAL FUND

STREET DEPARTMENT EXPENSES- DEPT 18

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
PAYROLL EXPENSES						
4111 PERM FULL TIME SALARIES	136,493	161,406	165,372	180,000	185,400	3.00%
4112 OVERTIME PAY	2,684	3,309	2,300	3,800	3,914	3.00%
4113 HOLIDAY PAY	5,644	6,551	6,400	8,000	8,240	3.00%
TOTAL PAYROLL EXPENSES	144,821	171,266	174,072	191,800	197,554	3.00%
PAYROLL BENEFITS						
4121 FICA TAXES	10,229	12,172	13,350	13,400	13,400	0.00%
4122 GROUP INSURANCE	21,963	24,240	24,916	30,810	35,432	15.00%
4123 LONG-TERM DISABILITY	735	828	775	900	900	0.00%
4124 RETIREMENT	20,859	22,913	24,400	25,000	25,000	0.00%
4126 UNEMPLOYMENT COMP						
4127 WORKERS COMP INS	2,767	3,026	2,767	3,775	4,568	21.00%
TOTAL PAYROLL BENEFITS	56,553	63,178	66,208	73,885	79,299	7.33%
TOTAL SALARY & BENEFITS	201,374	234,445	240,280	265,685	276,853	4.20%
SUPPLIES						
4211 FUEL	6,931	12,330	9,500	9,000	9,500	5.56%
4213 OPERATIONAL SUPPLIES	2,980	2,304	5,000	2,500	4,000	60.00%
4215 SAFETY SUPPLIES				267	1,200	
4216 STREET SIGNS	1,738	1,339	2,000	1,000	2,000	100.00%
4221 OFFICE SUPPLIES / EQUIP	41	14	300	100	250	150.00%
4223 POSTAGE	65	106	100	100	100	0.00%
4237 PEST & WEED CONTROL	11,433	10,796	12,000	12,000	12,000	0.00%
4261 UNIFORM EXPENSE	792	817	800	1,338	1,200	-10.33%
TOTAL SUPPLIES	23,979	27,708	29,700	26,305	30,250	15.00%
MAINTENANCE						
4315 COMPUTER MAINT / SUPPORT	150	416	300	200	500	150.00%
4317 MAINT - OTHER EQUIPMENT	145	214	800	500	500	0.00%
4322 BUILDING & GROUNDS	298	333	600	100	500	400.00%
4326 JANITORIAL SERVICE/ SUPPLIES	467	223	500	125	500	300.00%
4331 MAINT - STREET SYSTEM	82,976	147,188	70,000	60,000	100,000	66.67%
TOTAL MAINTENANCE	84,037	148,374	72,200	60,925	102,000	67.42%
UTILITIES						
4351 UTILITIES - ELECTRICITY	2,506	1,930	2,700	2,700	2,700	0.00%
4353 UTILITIES - CABLE	570	570	600	600	600	0.00%
4355 UTILITIES - TELEPHONE	869	870	900	900	900	0.00%
TOTAL UTILITIES	3,945	3,370	4,200	4,200	4,200	0.00%
CONTRACTUAL SERVICES						
4365 LEGAL ADVERTISING	278	210	250	743	500	-32.66%
4368 MISC. OTHER	366	504	500	500	500	0.00%
4373 PROPERTY/LIABILITY INSURANCE	6,276	6,610	7,187	6,845	7,803	14.00%
4379 LEASES AND RENTALS	532	560	500	550	500	-9.09%
TOTAL CONTRACTUAL SERVICES	7,453	7,885	8,437	8,637	9,303	7.71%

STREET DEPARTMENT EXPENSES- DEPT 18						
	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
PROFESSIONAL DEVELOPMENT						
4381 DUES, SUBC, PROF DEVELOP				140		
4383 TRAVEL, TRAINING, DUES	857	330	500	232	2,100	805.17%
TOTAL PROFESSIONAL DEVELOPMENT	857	330	500	232	2,100	805.17%
OTHER						
4394 PUBLIC RELATIONS		-		588		-100.00%
4398 VEHICLE ALLOWANCE (1/4)	2,100	2,100	2,100	2,100	2,100	0.00%
TOTAL OTHER	2,100	2,100	2,100	2,688	2,100	-21.86%
SUB-TOTAL STREET DEPT	122,370	189,767	117,137	102,987	149,953	45.60%
CAPITAL EXPENDITURES						
4411 MOTOR VEHICLES	-					
4412 HEAVY MOVABLE EQUIPMENT	-	53,169	98,500	129,550		-100.00%
4413 EQUIPMENT TRAILER	-					
4431 STREETS, CURB & DRAINAGE	101,007	114,955	200,000	84,282		-100.00%
TOTAL CAPITAL EXPENDITURES	101,007	168,124	298,500	213,832	-	-100.00%
DEPARTMENT TOTAL	424,751	592,336	655,917	582,504	426,807	-26.73%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
GENERAL FUND

PARKS DEPARTMENT EXPENSES- DEPT 20

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
PAYROLL EXPENSES						
4111 PERM FULL TIME SALARIES	85,172	77,014	98,723	97,000	99,910	3.00%
4112 OVERTIME PAY	840					
4113 HOLIDAY PAY	2,734	2,737	4,000	4,570	4,710	3.06%
4114 PART-TIME SALARIES	1,972	6,360	6,000	6,250	6,250	0.00%
TOTAL PAYROLL EXPENSES	90,718	86,110	108,723	107,820	110,870	2.83%
PAYROLL BENEFITS						
4121 FICA TAXES	6,699	6,822	8,350	8,350	8,350	0.00%
4122 GROUP INSURANCE	6,808	8,071	7,741	8,925	10,264	15.00%
4123 LONG-TERM DISABILITY	436	575	440	550	550	0.00%
4124 RETIREMENT	12,753	10,643	14,400	14,400	14,400	0.00%
4126 UNEMPLOYMENT COMP						
4127 WORKERS COMP INS	1,542	2,016	1,542	2,507	3,033	21.00%
TOTAL PAYROLL BENEFITS	28,237	28,127	32,473	34,732	36,597	5.37%
TOTAL SALARY & BENEFITS	118,956	114,238	141,196	142,552	147,467	3.45%
SUPPLIES						
4211 FUEL	4,751	6,855	5,500	5,500	5,500	0.00%
4213 OPERATIONAL SUPPLIES	1,677	3,196	4,000	4,000	4,000	0.00%
4215 SAFETY SUPPLIES				650	1,000	53.85%
4221 OFFICE SUPPLIES	73	45	200	150	100	-33.33%
4244 SPLASH PAD EXPENSES	-					
4252 CONCESSION SUPPLIES	-					
4261 UNIFORM EXPENSE	452	541	600	903	600	-33.57%
4271 ANIMAL CONTROL EXPENSE	12	16	200	722	500	-30.77%
TOTAL SUPPLIES	6,966	10,652	10,500	11,925	11,700	-1.89%
MAINTENANCE						
4315 COMPUTER MAINT / SUPPORT	62	288	200	100	100	0.00%
4317 EQUIPMENT MAINTENANCE	1,733	3,878	3,500	4,750	4,000	-15.79%
4322 BUILDING & GROUNDS	4,890	1,587	2,500	9,214	3,000	-67.44%
4324 MAINT - PARK FIELDS	12,796	15,612	20,000	22,000	22,000	0.00%
4326 JANITORIAL SERVICE / SUPPLIES	1,857	2,193	3,000	4,000	4,000	0.00%
4327 SPLASH PAD MAINTENANCE	7,120	5,540	7,500	175	7,500	
TOTAL MAINTENANCE	28,458	29,098	36,700	40,239	40,600	0.90%
UTILITIES						
4351 UTILITIES - ELECTRIC	21,298	18,753	22,000	22,000	22,000	0.00%
4353 UTILITIES - CABLE	1,152	1,919	2,000	2,000	2,000	0.00%
4354 UTILITIES - GAS	534	542	500	650	600	-7.69%
4355 UTILITIES - TELEPHONE	831	360	500	500	500	0.00%
TOTAL UTILITIES	23,814	21,574	25,000	25,150	25,100	-0.20%
CONTRACTUAL SERVICES						
4366 COMMUNITY RELATIONS PROG				587.5		
4368 MISC. OTHER	179	301	500	400	500	25.00%
4372 H.S. BASEBALL FIELD LOAN PYMT	60,000		-			
4373 PROPERTY & LIABILITY INSURANCE	6,271	6,605	7,180	6,890	7,855	14.00%
4379 LEASES AND RENTALS	409	192	500	500	500	0.00%
TOTAL CONTRACTUAL SERVICES	66,858	7,098	8,180	7,790	8,855	13.67%

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
PROFESSIONAL DEVELOPMENT						
4383 TRAVEL, TRAINING, DUES	295	234	500	62	250	302.25%
TOTAL PROFESSIONAL DEVELOPMENT	295	234	500	62	250	302.25%
OTHER						
4398 VEHICLE ALLOWANCE (1/4)	2,100	2,100	2,100	2,100	2,100	0.00%
TOTAL OTHER	2,100	2,100	2,100	2,100	2,100	0.00%
SUB-TOTAL FOR PARKS	128,491	70,755	82,980	87,266	88,605	1.53%
CAPITAL EXPENDITURES						
4416 OTHER EQUIPMENT					15,365	
4432 SPLASH PAD CAPITAL EXPENSES	11,424					
4435 BASEBALL FIELD IMPROVEMENT						
4436 GIRLS SOFTBALL FIELDS/LOCKER	242,294					
4437 H.S. BASEBALL FIELD RENOVATION		16,602				
TOTAL CAPITAL EXPENDITURES	253,718	16,602	-	-	15,365	
DEPARTMENT TOTAL	501,165	201,595	224,176	229,818	251,437	9.41%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
GENERAL FUND

INSPECTION DEPARTMENT EXPENSES- DEPT 22

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
PAYROLL EXPENSES						
4111 PERM FULL TIME SALARIES	46,512	48,570	55,271	55,300	56,959	3.00%
4113 HOLIDAY PAY	2,133	2,059	2,327	2,620	2,699	3.00%
TOTAL PAYROLL EXPENSES	48,645	50,628	57,598	57,920	59,658	3.00%
PAYROLL BENEFITS						
4121 FICA TAXES	3,806	3,914	4,425	4,450	4,450	0.00%
4122 GROUP INSURANCE	4,151	5,330	5,560	5,975	6,871	15.00%
4123 LONG-TERM DISABILITY	219	267	220	270	270	0.00%
4124 RETIREMENT	7,211	6,877	8,065	8,065	8,065	0.00%
4127 WORKERS COMP INS	802	1,008	802	1,254	1,517	20.96%
TOTAL PAYROLL BENEFITS	16,189	17,396	19,072	20,014	21,174	5.79%
TOTAL SALARY & BENEFITS	64,835	68,025	76,670	77,934	80,831	3.72%
SUPPLIES						
4211 FUEL	1,360	2,242	2,500	2,500	2,500	0.00%
4213 OPERATIONAL SUPPLIES	283	728	2,500	150	1,000	566.67%
4215 SAFETY SUPPLIES				100	150	50.00%
4221 OFFICE SUPPLIES / EQUIP	1,008	1,510	1,000	1,000	1,250	25.00%
4223 POSTAGE & CERTIFIED MAIL	24	5	100	50	100	100.00%
4224 OFFICE EQUIPMENT					2,000	
4261 UNIFORM EXPENSE	835	556	550	600	600	0.00%
TOTAL SUPPLIES	3,511	5,041	6,650	4,400	7,600	72.73%
MAINTENANCE						
4315 COMPUTER MAINT / SUPPORT	2,067	3,080	2,400	700	2,400	242.86%
4321 MAINT BUILDING/JANITORIAL	93	182	1,600	185	1,600	764.86%
4322 BUILDING & GROUNDS				20		-100.00%
TOTAL MAINTENANCE	2,160	3,262	4,000	905	4,000	341.99%
UTILITIES						
4351 UTILITIES - ELECTRIC	2,069	1,227	1,500	1,500	1,500	0.00%
4353 UTILITIES - CABLE	2,250	2,166	2,300	3,000	2,500	-16.67%
4355 UTILITIES - TELEPHONE	1,204	1,204	1,500	1,500	1,500	0.00%
TOTAL UTILITIES	5,523	4,597	5,300	6,000	5,500	-8.33%
CONTRACTUAL SERVICES						
4365 LEGAL ADVERTISING	-	-	-	30		-100.00%
4368 MISC. OTHER	147	61	150	70	150	114.29%
TOTAL CONTRACTUAL SERVICES	147	61	150	70	150	114.29%
PROFESSIONAL DEVELOPMENT						
4381 DUES,SUB,PERMITS,PROF DEV	-	-	-	145	300	106.90%
4383 TRAVEL, TRAINING, DUES	3,036	4,009	3,750	3,000	3,000	0.00%
TOTAL PROFESSIONAL DEVELOPMENT	3,036	4,009	3,750	3,145	3,300	4.93%
PERMITS & CERTIFICATION						
TOTAL PERMITS & CERTIFICATION	-	-	-	-	-	
SUB-TOTAL FOR INSPECTION	79,211	84,996	96,520	92,454	101,381	9.66%
CAPITAL EXPENDITURES						
TOTAL CAPITAL EXPENDITURES	-	-	-	-	-	
DEPARTMENT TOTAL	79,211	84,996	96,520	92,454	101,381	9.66%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
GENERAL FUND

FLEET MAINTENANCE DEPARTMENT EXPENSES- DEPT 24

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
PAYROLL EXPENSES						
4111 PERM FULL TIME SALARIES	26,855	30,809	32,502	32,500	33,475	3.00%
4112 OVERTIME PAY		(11)				
4113 HOLIDAY PAY	1,131	996	660	1,500	1,545	3.00%
TOTAL PAYROLL EXPENSES	27,986	31,793	33,162	34,000	35,020	3.00%
PAYROLL BENEFITS						
4121 FICA TAXES	2,158	2,390	2,537	2,550	2,550	0.00%
4122 GROUP INSURANCE	2,297	2,618	2,758	2,988	3,436	15.02%
4123 LONG-TERM DISABILITY	137	166	135	150	150	0.00%
4124 RETIREMENT	4,076	4,189	4,643	4,650	4,650	0.00%
4127 WORKERS COMP INS	380	504	380	627	759	21.09%
TOTAL PAYROLL BENEFITS	9,048	9,868	10,453	10,964	11,545	5.30%
SUPPLIES						
4211 FUEL	1,157	1,681	2,000	2,000	2,000	0.00%
4213 OPERATIONAL SUPPLIES	7,328	4,892	8,000	7,700	7,700	0.00%
4215 SAFETY SUPPLIES				20	300	1400.00%
4221 OFFICE SUPPLIES / EQUIP	178	110	300	50	300	500.00%
4261 UNIFORMS & SHOP TOWELS	263	137	300	250	500	100.00%
TOTAL SUPPLIES	8,925	6,820	10,600	10,020	10,800	7.78%
MAINTENANCE						
4311 MAINT - MOTOR VEHICLES	-					
4312 INSPECTIONS	270	305	400	400	400	0.00%
4313 DIESEL FUEL			200	50	200	300.00%
4315 COMPUTER MAINT/SUPPORT	159	162	250	160	250	56.25%
4317 MAINT - OTHER EQUIP	5	-	1,000	250	1,000	300.00%
4322 BUILDING & GROUNDS		200	500	800	500	-37.50%
4326 JANITORIAL SUPPLIES						
4332 VEH MAINT - POLICE DEPT	11,188	5,536	16,000	8,000	16,000	100.00%
4333 VEH MAINT -FIRE DEPT	8,563	5,146	8,000	5,000	8,000	60.00%
4334 VEH MAINT - STREET DEPT	17,284	6,231	14,000	7,000	14,000	100.00%
4335 VEH MAINT - PARKS DEPT	2,118	2,289	3,000	1,000	3,000	200.00%
4336 VEH MAINT - INSPECTION DEPT	37	631	1,500	50	1,500	
4337 VEH MAINT-FIRE MARSHALL						
4338 VEH MAINT-FLEET DEPT	319	64	1,500	750	1,500	100.00%
TOTAL MAINTENANCE	39,942	20,565	46,350	23,460	46,350	97.57%
UTILITIES						
4351 UTILITIES - ELECTRIC	2,506	1,930	3,000	2,750	3,500	27.27%
4353 UTILITIES - CABLE	570	759	600	600	600	0.00%
4355 UTILITIES - PHONES	480	480	480	480	480	0.00%
TOTAL UTILITIES	3,555	3,169	4,080	3,830	4,580	19.58%
CONTRACTUAL SERVICES						
4368 MISC. OTHER		30				
4375 DISPOSAL FEE/OIL, TIRES		99	500	100	500	400.00%
4379 LEASES AND RENTALS	323	338	350	350	350	0.00%
TOTAL CONTRACTUAL SERVICES	323	467	850	450	850	88.89%

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
PROFESSIONAL DEVELOPMENT						
4383 TRAVEL, TRAINING, DUES	40	40	1,500	1,800	3,000	66.67%
TOTAL PROFESSIONAL DEVELOPMENT	40	40	1,500	1,800	3,000	66.67%
SUB-TOTAL FOR INSPECTION	89,819	72,721	106,995	84,524	112,145	32.68%
CAPITAL EXPENDITURES						
4411 MOTOR VEHICLES		-	34,233	36,928		
TOTAL CAPITAL EXPENDITURES	-	-	34,233	36,928	-	
DEPARTMENT TOTAL	89,819	72,721	141,228	121,452	112,145	

General Fund
Capital Projects
Fiscal Year 2023/2024

Department	Amount	Project	Justification
POLICE	180,927	2 POLICE CARS FY 22-23 / 1 POLICE CAR FY 23-24	UNIT 112 & 103 (ROTATION REPLACEMENT) / UNIT 106
FIRE DEPARTMENT	12,000	4 MOTOROLA RADIOS	TO REPLACE UNRELIABLE EQUIPMENT
PARKS	15,365	MOWER	TO REPLACE MOWER
Total	208,292		

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
FUND 8

CABLE PEG- DEPT 80

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
REVENUE						
3208 CABLE PEG FEES	11,003	10,203	10,000	10,000	10,000	0.00%
3801 INTEREST INCOME	139	1,052	650	5,800	5,800	0.00%
TOTAL CABLE PEG REVENUE	11,143	11,255	10,650	15,800	15,800	0.00%
EXPENSES						
TOTAL CABLE PEG EXPENSES	-	-	-	-	-	
REVENUES OVER/(UNDER) EXPENDITURES	11,143	11,255	10,650	15,800	15,800	0.00%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
FUND 10

COURT SECURITY - DEPT 51

		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGETED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
REVENUE							
3305	COURT SECURITY FEES	2,475	2,248	2,500	2,500	2,500	0.00%
	TOTAL COURT SECURITY FEES	2,475	2,248	2,500	2,500	2,500	0.00%
EXPENSES							
4229	COURT SECURITY EXPENSES		-	-	-	-	
	TOTAL COURT SECURITY FEES	-	-	-	-	-	
REVENUES OVER/(UNDER) EXPENDITURES							0.00%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
FUND 11

COURT TECHNOLOGY - DEPT 52

		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGETED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
REVENUE							
3304	COURT TECHNOLOGY REVENUE	2,282	2,006	2,600	2,250	2,250	0.00%
	TOTAL COURT TECHNOLOGY FEES	2,282	2,006	2,600	2,250	2,250	0.00%
EXPENSES							
4229	COURT TECHNOLOGY EXPENSES	1,319	2,890	2,600	1,600	1,600	0.00%
	TOTAL COURT TECHNOLOGY FEES	1,319	2,890	2,600	1,600	1,600	0.00%
REVENUES OVER/(UNDER) EXPENDITURES							0.00%
		963	(884)	-	650	650	

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
FUND 12

Interest & Sinking

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGETED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change Current to Proposed
REVENUE						
1065 DEBT SERVICE				134,500	136,665	1.61%
TOTAL INTEREST & SINKING TAX COLLECTED	-	-	-	134,500	136,665	1.61%
EXPENSES						
	-	-	-	-	-	
REVENUES OVER/(UNDER) EXPENDITURES	-	-	-	134,500	136,665	1.61%



UTILITY FUND ADOPTED BUDGET

FISCAL YEAR 2023/2024

UTILITY FUND SUMMARY

PROPOSED BUDGET FISCAL YEAR 23/24

BUDGET SUMMARY BY TYPE

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Chg FY 23/24 Budget to Proposed
TOTAL WATER FUND REVENUE	3,517,555	2,928,271	3,406,174	4,141,724	6,140,746	48.27%
TOTAL - PAYROLL EXPENSE	490,163	528,524	504,671	494,419	509,179	2.99%
TOTAL - PAYROLL BENEFITS	126,684	109,498	207,611	202,523	216,738	7.02%
TOTAL - PAYROLL & BENEFITS	616,848	638,022	712,282	696,942	725,917	4.16%
SUPPLIES	248,933	349,598	384,550	380,081	437,910	15.21%
MAINTENANCE	199,073	198,072	219,250	161,243	223,200	38.42%
RAW WATER & LINE RENTAL	64,643	60,035	70,000	60,000	70,000	16.67%
UTILITIES	173,481	166,318	212,600	217,000	219,200	1.01%
CONTRACTUAL SERVICES	96,865	124,895	116,495	223,604	125,822	-43.73%
PROFESSIONAL DEVELOPMENT	5,571	4,408	11,700	7,600	13,155	73.09%
PERMITS & CERTIFICATIONS	21,285	20,869	25,500	25,500	25,500	0.00%
OTHER	4,200	4,200	4,200	4,200	4,200	0.00%
PROJECT EXPENSE			723,763	723,763	2,980,582	311.82%
DEBT SERVICE	166,311	82,440	624,518	774,828	777,141	0.30%
NON-DEPARTMENTAL EXPENSES	3,560	7,122	8,000	4,500	8,000	77.78%
TOTAL OPERATING EXPENSES	983,922	1,017,956	2,400,576	2,582,320	4,884,710	89.16%
OPERATING INCOME	1,916,786	1,272,294	293,317	862,462	530,120	-38.53%
TOTAL CAPITAL EXPENDITURES	-	-	263,000	153,060	763,422	398.77%
TRANSFERS TO/(FROM) RESERVES					(233,302)	
PROFIT/(LOSS)	1,916,786	1,272,294	30,317	709,402	(0)	

UTILITY FUND REVENUES

PROPOSED BUDGET FISCAL YEAR 2023/2024

City of White Oak							% Chg FY 23/24
FY 2023-2024	Utility	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	Budget to Proposed
System Fund - Revenue Detail		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	
Service Charges & Fees							
3703	RETURNED CHECK FEES	1,369	2,008	1,200	2,200	2,000	-9.09%
3704	WATER SALES	1,673,523	1,840,051	1,600,000	1,945,000	2,649,607	36.23%
3705	WASTEWATER REVENUE	873,269	880,330	850,000	1,000,000	1,008,000	0.80%
3706	SANITATION REVENUE	53,438	46,208	53,000	70,000	67,000	-4.29%
3707	WATER TAP FEES	29,000	34,725	29,000	31,000	31,000	0.00%
3708	SEWER TAP FEES	3,300	12,800	12,000	3,300	4,000	21.21%
3709	RECONNECT FEES	18,700	18,550	14,000	14,000	12,250	-12.50%
3710	WTR METER TAMPERING FEE	675	450	450	450	450	0.00%
3711	TAP APPLICATION FEES	425	600	275	425	275	-35.29%
3712	SET/PULL FEE-HYDRANT METER	900	300	150	450	150	-66.67%
3714	PENALTY LATE PAY - WATER	39,285	37,267	36,000	36,000	36,000	0.00%
TOTAL SERVICE CHARGES & FEES		2,693,883	2,873,290	2,596,075	3,102,825	3,810,732	22.81%
Other Revenues							
3801	INTEREST INCOME	2,182	45,689	25,000	245,000	175,000	-28.57%
3802	MISCELLANEOUS REVENUES	38,239	9,293	300	9,100	5,000	-45.05%
3807	GAIN - SALE OF INVESTMENT	-	-	-	-	-	-
3117	INTEREST INCOME BOND	-	-	-	-	-	-
	INTERST & SINKING	-	-	-	-	475,493.54	-
TOTAL MISCELLANEOUS REVENUE		40,421	54,982	25,300	254,100	655,494	157.97%
Other Financing Sources							
3607	MISCELLANEOUS GRANTS	-	-	-	-	-	-
3901	TRANSFERS-ADMINISTRATIVE	-	-	-	-	-	-
3902	BOND PREMIUM	-	-	-	-	-	-
3905	BOND PROCEEDS	-	-	-	-	-	-
3610	CLFRF GRANT	783,251	-	784,799	784,799	-	-100.00%
	TRANSFERS IN - 2020 SIB LOAN	-	-	-	-	1,674,521	-
	TRANSFERS IN - 2021 SIB LOAN	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		783,251	-	784,799	784,799	1,674,521	113.37%
UTILITY SYSTEM FUND REVENUES TOTALS		3,517,555	2,928,271	3,406,174	4,141,724	6,140,746	48.27%

STATEMENT OF UTILITY FUND EXPENDITURES

UTILITY FUND							% Chg FY 23/24 Budget to Proposed
PROPOSED BUDGET FY 2023-2024 Expenditure Summary		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	
PAYROLL EXPENSE							
4111	PERM. FULL TIME SALARIES	465,737	506,530	483,483	470,600	484,738	3.00%
4112	OVERTIME PAY	3,732	2,933	4,300	3,100	3,100	0.00%
4113	HOLIDAY PAY	20,695	19,062	16,888	20,719	21,341	3.00%
TOTAL - PAYROLL EXPENSE		490,163	528,524	504,671	494,419	509,179	2.99%
PAYROLL BENEFITS							
4121	FICA TAXES	36,105	39,243	38,517	38,700	38,450	-0.65%
4122	GROUP INSURANCE	67,035	63,733	86,393	76,256	87,693	15.00%
4123	LONG-TERM DISABILITY	2,365	2,542	2,515	2,460	2,460	0.00%
4124	RETIREMENT	12,252	(10,204)	70,549	70,690	70,690	0.00%
4126	UNEMPLOYMENT COMP	96	2,591	-	-	-	-
4127	WORKERS COMP. INS	8,832	11,593	9,637	14,417	17,445	21.00%
TOTAL - PAYROLL BENEFITS		126,684	109,498	207,611	202,523	216,738	7.02%
TOTAL SALARY & BENEFITS		616,848	638,022	712,282	696,942	725,917	4.16%
SUPPLIES							
4211	FUEL	17,186	24,404	27,500	21,750	28,000	28.74%
4213	OPERATIONAL SUPPLIES	6,927	6,196	12,000	5,750	11,500	100.00%
4214	MISC. SUPPLIES	-	-	-	-	-	-
4215	SAFETY SUPPLIES	-	-	2,000	1,350	3,700	174.07%
4221	OFFICE SUPPLIES	1,281	2,405	3,700	1,225	2,800	128.57%
4223	POSTAGE & CERTIFIED MAIL	17,387	16,774	16,700	17,100	18,500	8.19%
4224	OFFICE EQUIPMENT	2,584	-	500	100	4,410	4310.00%
4225	LAB EQUIP: NON-CAPITAL	12,464	14,051	14,000	11,500	14,000	21.74%
4226	OTHER EQUIP: NON-CAPITAL	3,155	260	6,000	3,260	6,000	84.05%
4231	BULK CHEMICAL SUPPLIES	158,935	258,482	255,000	280,000	300,000	7.14%
4238	WATER & SEWER TESTING	26,364	24,545	32,000	28,000	32,000	14.29%
4261	UNIFORMS	2,651	2,481	4,150	3,546	4,500	26.89%
TOTAL SUPPLIES		248,933	349,598	384,550	380,081	437,910	15.21%
MAINTENANCE							
4312	STANDPIPE MAINT.	2,998	3,558	5,000	1,000	5,000	400.00%
4315	COMPUTER MAINT / SUPPORT	31,124	34,872	39,300	34,654	38,300	10.52%
4316	MAINT & SERVICE-COMPUTERS	-	-	-	-	-	#DIV/0!
4317	MAINT - OTHER EQUIPMENT	9,472	13,707	15,250	7,150	12,000	67.83%
4318	MAINTENANCE CONTRACTS	6,464	1,575	7,000	7,500	16,000	113.33%
4321	BUILDING & GROUNDS	339	16,542	3,200	2,050	3,400	65.85%
4332	MAINT - WATER SYSTEM	87,198	69,852	67,000	42,000	67,000	59.52%
4333	MAINT - BOOSTER PUMP STN	-	-	3,000	1,000	3,000	200.00%
4333	MAINT - SEWER SYSTEM	26,009	32,528	37,000	32,500	35,000	7.69%
4334	MAINT - LIFT STATIONS	14,699	16,984	20,000	7,500	20,000	166.67%
4335	MAINT - WTR LINE BIG SANDY	2,919	-	7,500	7,500	7,500	0.00%
4338	VEH MAINT-WATER DISTRIBUTION	13,553	3,428	5,000	12,840	6,000	-53.27%
4339	VEH MAINT-SEWER COLLECT	3,535	1,220	5,000	1,500	5,000	233.33%
4340	VEH MAINT-WATER PLANT	345	3,718	3,000	2,725	3,000	10.09%
4341	VEH MAINT - SEWER PLANT	417	88	2,000	1,000	2,000	100.00%
TOTAL MAINTENANCE		199,073	198,072	219,250	161,243	223,200	38.42%
RAW WATER AND LINE RENTAL							
4345	RENT - RAW WATER LVW	54,578	60,035	60,000	60,000	70,000	16.67%
4346	RENT- TREATED WATER LVW	10,065	-	10,000	-	-	-
TOTAL - RAW WTR & LINE RENT		64,643	60,035	70,000	60,000	70,000	16.67%
UTILITIES							
4351	UTILITIES - ELECTRIC	152,874	144,900	190,000	194,000	196,000	1.03%
4352	ELECTRIC SERV-BOOSTER PUMP	9,505	10,488	11,000	11,000	11,000	0.00%
4353	UTILITIES - CABLE/INTERNET	2,806	2,806	3,100	3,100	3,100	0.00%
4355	UTILITIES - TELEPHONE	8,295	8,123	8,500	8,900	9,100	2.25%
TOTAL UTILITIES		173,481	166,318	212,600	217,000	219,200	1.01%

UTILITY FUND						% Chg FY 23/24	
PROPOSED BUDGET FY 2023-2024 Expenditure Summary		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Budget to Proposed
CONTRACTUAL SERVICES							
4362	AUDITING	7,250	8,000	8,000	8,000	8,000	0.00%
4363	SLUDGE RETRIEVAL	25,883	34,207	35,000	35,000	35,000	0.00%
4364	WATER BILLING SERVICE	7,179	7,252	7,095	7,095	7,095	0.00%
4365	LEGAL ADVERTISING	717	-	1,000	1,000	1,000	0.00%
4368	MISCELLANEOUS OTHER	1,222	1,746	2,700	2,500	2,700	8.00%
4373	PROPERTY INSURANCE	28,536	30,054	32,000	31,120	35,477	14.00%
4375	CITY UTILITIES-FRANCHISE FEE	20,000	20,000	20,000	128,839	25,000	-80.60%
4377	LEASES & RENTALS	3,271	4,027	6,000	5,600	6,000	7.14%
4378	FIRST CALL ACTIVATIONS	1,020	814	1,500	2,700	2,350	-12.96%
4378	WEBSITE SERVICES	50	683	1,200	750	1,200	60.00%
4379	STUDIES & EVALUATIONS	1,737	18,111	2,000	1,000	2,000	100.00%
TOTAL CONTRACTUAL SERVICES		96,865	124,895	116,495	223,604	125,822	-43.73%
PROFESSIONAL DEVELOPMENT							
4381	DUES,SUBSCRIPTIONS,PROF DEV	-	-	-	-	455	
4383	TRAVEL, TRAINING, DUES	5,571	4,408	11,700	7,600	12,700	67.11%
TOTAL PROFESSIONAL DEVELOPMENT		5,571	4,408	11,700	7,600	13,155	73.09%
PERMITS & CERTIFICATIONS							
4393	PERMITS & CERTIFICATIONS	21,285	20,869	25,500	25,500	25,500	0.00%
TOTAL PERMITS & CERTIFICATIONS		21,285	20,869	25,500	25,500	25,500	0.00%
OTHER							
4398	VEHICLE ALLOWANCE	4,200	4,200	4,200	4,200	4,200	0.00%
TOTAL OTHER EXPENSES		4,200	4,200	4,200	4,200	4,200	0.00%
PROJECT EXPENSE							
4400	GEORGE RICHEY EXPANSION EXP		-	-	-	2,625,582	
4401	HWY 42 EXPANSION			723,763	723,763	355,000	-50.95%
TOTAL PROJECT EXPENSE		-	-	723,763	723,763	2,980,582	311.82%
CAPITAL EXPENDITURES							
4411	MOTOR VEHICLE	-	-	-	-	-	#DIV/0!
4416	OTHER EQUIPMENT	-	-	23,000	-	64,250	
4420	METERS & METER BOXES					500,000	
4421	BLDG & STRUCT (WTR & SWR)	-	-	-	-	-	#DIV/0!
4441	IMPROVEMENTS/SEWER PLANT	-	-	140,000	67,000	103,172	53.99%
4442	IMPROVEMENTS-WATER LINES	-	-	-	-	-	
4447	BIG SANDY BOOSTER PUMP STN	-	-	23,000	-	25,000	
4448	WATER SYSTEMS IMPROVEMENTS	-	-	55,000	82,000	-	
4450	WTP CLARIFIER REHAB						#DIV/0!
4450	ROTERS			-	4,060	55,000	1254.68%
4451	SCADA UPGRADE		-	22,000	-	16,000	
TOTAL - CAPITAL EXPENDITURES		-	-	263,000	153,060	763,422	398.77%
DEBT SERVICE							
4523	SERVICE CHARGES	1,550	1,250	1,550	-	-	
4540	2008 CERT OBLIGATION PRINCIPAL	-	-	385,000	385,000	-	
4542	DEBT ISSUANCE COSTS	-	81,245	-	-	-	
4543	21 SERIES G.O. PRINCIPAL	-	-	155,000	155,000	405,000	I&S
4550	2008 CERT OBLIGATION INTEREST	35,007	21,258	7,700	7,700	-	
4551	2013 CERT OBLIGATION INTEREST	129,754	(90,549)	-	-	-	
4552	2021 G.O. INTEREST-SERIES 2021	-	67,908	75,268	75,268	70,508	I&S
4553	2021 SIB LOAN PRINCIPAL	-	-	-	-	105,000	
4554	2021 SIB LOAN INTREST	-	-	-	-	15,788	
4555	2022 SIB LOAN PRINCIPAL	-	-	-	120,000	135,000	
4556	2022 SIB LOAN INTREST	-	1,328	-	31,860	45,846	
TOTAL - DEBT SERVICE		166,311	82,440	624,518	774,828	777,141	
NON-DEPARTMENTAL EXPENSES							
4560	BAD DEBT EXPENSE	3,560	7,122	8,000	4,500	8,000	
TOTAL - NON-DEPARTMENTAL EXPENSES		3,560	7,122	8,000	4,500	8,000	
OPERATING EXPENDITURES		1,430,898	1,566,416	1,756,577	1,776,171	1,844,903	3.87%

UTILITY FUND						% Chg FY 23/24 Budget to Proposed
PROPOSED BUDGET FY 2023-2024 Expenditure Summary	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	
NON-OPERATING EXPENDITURES	169,871	89,562	1,356,281	1,503,091	3,765,723	150.53%
CAPITAL EXPENDITURES	-	-	263,000	153,060	763,422	398.77%
TOTAL UTILITY FUND EXPENDITURES	1,600,769	1,655,978	3,375,858	3,432,322	6,374,048	85.71%
PROFIT/LOSS	1,133,535	1,272,294	30,317	1,494,201	(233,302)	-115.61%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
WATER & SEWER FUND

WATER DISTRIBUTION EXPENSES- DEPT 25							% Chg FY 23/24 Budget to Proposed
		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	
PAYROLL EXPENSES							
4111	PERM FULL TIME SALARIES	100,487	128,594	96,379	86,000	88,600	3.0%
4112	OVERTIME PAY	755	1,396	700	1,000	1,000	0.0%
4113	HOLIDAY PAY	4,202	4,604	3,492	3,744	3,856	3.0%
	TOTAL PAYROLL EXPENSES	105,445	134,595	100,571	90,744	93,456	3.0%
PAYROLL BENEFITS							
4121	FICA TAXES	7,069	9,275	7,694	7,700	7,700	0.0%
4122	GROUP INSURANCE	19,180	15,982	20,996	17,171	19,746	15.0%
4123	LONG-TERM DISABILITY	493	585	515	515	515	0.0%
4124	RETIREMENT	2,630	(2,531)	14,080	14,080	14,080	0.0%
4126	UNEMPLOYMENT COMP						
4127	WORKERS COMP INS	1,211	2,015	2,015	2,500	3,025	21.0%
	TOTAL PAYROLL BENEFITS	30,582	25,326	45,300	41,966	45,066	7.4%
	TOTAL SALARY & BENEFITS	136,027	159,921	145,871	132,710	138,522	4.4%
SUPPLIES							
4211	FUEL	6,039	7,998	7,500	6,000	7,500	25.0%
4213	OPERATIONAL SUPPLIES	1,613	1,168	3,000	3,000	2,500	-16.7%
4215	SAFETY SUPPLIES				150	1,000	566.7%
4221	OFFICE SUPPLIES	370	409	1,000	100	250	150.0%
4224	OFFICE EQUIPMENT				-	1,910	#DIV/0!
4261	UNIFORM SUPPLIES	650	582	750	400	750	87.6%
	TOTAL SUPPLIES	8,673	10,157	12,250	9,650	13,910	44.1%
MAINTENANCE							
4315	COMPUTER MAINT / SUPPORT	2,040	1,561	2,500	2,504	1,500	-40.1%
4317	MAINT - OTHER EQUIPMENT	53	299	750	100	500	400.0%
4321	BUILDING & GROUNDS				50	100	100.0%
4332	MAINT - WATER LINES	42,002	46,582	28,000	25,000	28,000	12.0%
4333	WATERMETERS/REGISTERS			7,000	25,000	15,000	-40.0%
4335	MAINT - WATER LINE BIG SANDY	2,919		7,500	7,500	7,500	0.0%
	TOTAL MAINTENANCE	47,014	48,443	45,750	60,154	52,600	-12.6%
UTILITIES							
4353	UTILITIES - CABLE / INTERNET	456	456	500	500	500	0.0%
4355	UTILITIES - TELEPHONE	480	440	500	500	500	0.0%
	TOTAL UTILITIES	936	896	1,000	1,000	1,000	0.0%
CONTRACTUAL SERVICES							
4365	ADVERTISING & PUBLIC NOTICE		152		394		-100.0%
4368	MISCELLANEOUS OTHER	530	518	500	500	500	0.0%
4373	PROPERTY & LIABILITY INS	7,961	8,385	8,700	8,682	9,897	14.0%
4377	LEASES & RENTALS	316	334	500	500	500	0.0%
4378	FIRST CALL ACTIVATIONS	485	407	500	1,100	1,000	-9.1%
	TOTAL CONTRACTUAL SERVICES	9,292	9,796	10,200	11,176	11,897	6.5%
PROFESSIONAL DEVELOPMENT							
4381	DUES,SUBCRIPTIONS,PROF DEV	-			400		-100.0%
4383	TRAVEL, TRAINING, DUES	1,725	656	2,500	2,000	2,500	25.0%
	TOTAL PROFESSIONAL DEVELOPMENT	1,725	656	2,500	2,400	2,500	4.2%
OTHER							
4398	VEHICLE ALLOWANCE (1/4)	2,100	2,100	2,100	2,100	2,100	0.0%
	TOTAL OTHER	2,100	2,100	2,100	2,100	2,100	0.0%
	TOTAL OPERATIONAL EXPENSES	69,740	72,048	73,800	86,480	84,007	-2.9%
	SUB-TOTAL WATER DISTRIBUTION	205,767	231,970	219,671	219,189	222,529	1.5%

WATER DISTRIBUTION EXPENSES- DEPT 25

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Chg FY 23/24 Budget to Proposed
CAPITAL EXPENDITURES - DEPT 42						
4416 OTHER EQUIPMENT-WTR LINES	-	-	-	-	16,250	#DIV/0!
4420 METERS & METER BOXES	-	-	-	-	500,000	#DIV/0!
4421 WATER METER PROGRAM	-	-	-	-	-	
4442 IMPROVEMENTS-WATER LINES	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURES	-	-	-	-	516,250	
DEPARTMENT TOTAL	205,767	231,970	219,671	219,189	738,779	237.1%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
WATER & SEWER FUND

WATER SUPPLY & POWER EXPENSES- DEPT 26							
		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Chg FY 23/24 Budget to Proposed
MAINTENANCE							
4332	MAINT - BIG SANDY PUMP STA.	18,646	2,610	7,000	1,000	7,000	600.00%
4333	MAINT - BOOSTER PUMP STA.	-	-	3,000	1,000	3,000	200.00%
	TOTAL MAINTENANCE	18,646	2,610	10,000	2,000	10,000	400.00%
RAW WATER & LINE RENTAL							
4345	RENT - RAW WATER LONGVIEW	54,578	60,035	60,000	60,000	70,000	16.67%
4346	RENT - TREATED WATER LONGVIEW	10,065	-	10,000	-	-	
	TOTAL RAW WATER & LINE RENTAL	64,643	60,035	70,000	60,000	70,000	16.67%
UTILITIES							
4351	ELECTRIC SERV-BIG SANDY	22,651	29,005	30,000	31,000	31,000	0.00%
4352	ELECTRIC SERV-BOOSTER PUMP	9,505	10,488	11,000	11,000	11,000	0.00%
	TOTAL UTILITIES	32,156	39,493	41,000	42,000	42,000	0.00%
	TOTAL OPERATIONAL EXPENSES	115,445	102,137	121,000	104,000	122,000	17.31%
	SUB-TOTAL SUPPLY & POWER	115,445	102,137	121,000	104,000	122,000	17.31%
CAPITAL EXPENDITURES - DEPT 39							
4416	OTHER EQUIPMENT-SUPPLY	-					
4447	BIG SANDY BOOSTER PUMP STATION	-		23,000		25,000	
4450	GEORGE RICHEY EXPANSION				4,060		-100.00%
4451	HWY 42 EXPANSION		723,763				
	TOTAL CAPITAL EXPENDITURES	-	723,763	23,000	4,060	25,000	515.76%
	DEPARTMENT TOTAL	115,445	825,900	144,000	108,060	147,000	36.04%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
WATER & SEWER FUND

SEWER COLLECTION EXPENSES- DEPT 27

		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Chg FY 23/24 Budget to Proposed
PAYROLL EXPENSES							
4111	PERM. FULL TIME SALARIES	73,162	62,531	50,000	53,000	54,590	3.00%
4112	OVERTIME PAY	1,459	833	2,500	1,000	1,000	0.00%
4113	HOLIDAY PAY	3,275	2,536	1,512	2,600	2,678	3.00%
	TOTAL PAYROLL EXPENSES	77,896	65,900	54,012	56,600	58,268	2.95%
PAYROLL BENEFITS							
4121	FICA TAXES	5,762	4,863	4,140	4,400	4,400	0.00%
4122	GROUP INSURANCE	10,219	6,978	20,190	8,925	10,264	15.00%
4123	LONG-TERM DISABILITY	388	368	400	280	280	0.00%
4124	RETIREMENT	1,982	(1,301)	7,562	7,700	7,700	0.00%
4127	WORKERS COMP INS	1,879	2,017	1,879	2,518	3,047	21.00%
	TOTAL PAYROLL BENEFITS	20,229	12,925	34,171	23,823	25,691	7.84%
	TOTAL SALARY & BENEFITS	98,125	78,825	88,183	80,423	83,959	4.40%
SUPPLIES							
4211	FUEL	4,014	7,274	7,500	6,000	7,500	25.00%
4213	OPERATIONAL SUPPLIES	1,441	1,039	2,000	2,000	2,000	0.00%
4215	SAFETY SUPPLIES				250	700	180.00%
4221	OFFICE SUPPLIES	10	409	400	100	250	150.00%
4261	UNIFORMS SUPPLIES	606	464	700	546	350	-35.95%
	TOTAL SUPPLIES	6,071	9,187	10,600	8,896	10,800	21.40%
MAINTENANCE							
4315	COMPUTER MAINT / SUPPORT	540	824	800	800	800	0.00%
4317	MAINT - OTHER EQUIPMENT	1,982	2,172	2,000	550	1,500	172.73%
4318	MAINTENANCE CONTRACTS	6,464	1,575	7,000	7,500	16,000	113.33%
4321	BUILDING & GROUNDS				200	200	0.00%
4333	MAINT - SEWER LINES	9,838	19,706	12,000	7,500	10,000	33.33%
4334	MAINT - LIFT STATIONS	14,699	16,984	20,000	7,500	20,000	166.67%
	TOTAL MAINTENANCE	33,524	41,261	41,800	24,050	48,500	101.66%
UTILITIES							
4351	UTILITIES - ELECTRIC	18,926	12,694	20,000	23,000	25,000	8.70%
4353	UTILITIES - CABLE/INTERNET	912	912	1,000	1,000	1,000	0.00%
4355	UTILITIES - TELEPHONE	3,580	3,606	3,600	4,000	4,000	0.00%
	TOTAL UTILITIES	23,418	17,211	24,600	28,000	30,000	7.14%
CONTRACTUAL SERVICES							
4368	MISCELLANEOUS OTHER	135	345	500	500	500	0.00%
4373	PROPERTY AND LIAB	6,203	6,534	6,700	6,765	7,712	14.00%
4377	LEASES AND RENTALS	316	334	400	400	400	0.00%
4378	FIRST CALL ACTIVATIONS	485	407	500	1,000	750	-25.00%
	TOTAL CONTRACTUAL SERVICES	7,139	7,620	8,100	8,665	9,362	8.04%
PROFESSIONAL DEVELOPMENT							
4381	DUES, SUBSCRIPTIONS				70	-	
4383	TRAVEL, TRAINING, DUES	1,253	286	1,200	1,100	1,200	9.09%
	TOTAL PROFESSIONAL DEVELOPMEN	1,253	286	1,200	1,170	1,200	2.56%
OTHER							
4398	VEHICLE ALLOWANCE (1/4)	2,100	2,100	2,100	2,100	2,100	0.00%
	TOTAL OTHER	2,100	2,100	2,100	2,100	2,100	0.00%
	TOTAL OPERATIONAL EXPENSES	73,505	77,665	88,400	72,882	101,962	39.90%
	SUB-TOTAL SEWER COLLECTION	171,630	156,491	176,583	153,305	185,921	21.28%

SEWER COLLECTION EXPENSES- DEPT 27							% Chg FY 23/24 Budget to Proposed
	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED		
CAPITAL EXPENDITURES-DEPT 43							
4411 MOTOR VEHICLE	-						
4417 OTHER EQUIP/SEWER LINES	-						
4444 IMPROVEMENT-SEWER LINE	-						
4447 TCDP EXPENSES-GENERATORS	-						
4448 HWY 80 LIFT STATION	-						
4449 OWENS RD LIFT STATION REPAIR	-						
070-4420 TCDP EXPENSES-GENERATORS							
TOTAL CAPITAL EXPENDITURES	-	-	-	-	-	-	
DEPARTMENT TOTAL	171,630	156,491	176,583	153,305	185,921		21.28%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
WATER & SEWER FUND

WATER PLANT EXPENSES- DEPT 28

		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Chg FY 23/24 Budget to Proposed
PAYROLL EXPENSES							
4111	PERM. FULL TIME SALARIES	165,241	181,055	191,000	183,000	188,490	3.00%
4112	OVERTIME PAY	1,286	703	1,000	1,000	1,000	0.00%
4113	HOLIDAY PAY	7,950	7,610	7,181	9,000	9,270	3.00%
	TOTAL PAYROLL EXPENSES	174,477	189,368	199,181	193,000	198,760	2.98%
PAYROLL BENEFITS							
4121	FICA TAXES	13,254	14,611	15,238	15,200	15,200	0.00%
4122	GROUP INSURANCE	22,042	24,473	25,887	29,158	33,532	15.00%
4123	LONG-TERM DISABILITY	826	884	890	900	900	0.00%
4124	RETIREMENT	4,322	(3,655)	28,000	28,000	28,000	0.00%
4127	WORKERS COMP INS	3,640	4,034	3,640	5,032	6,089	21.00%
	TOTAL PAYROLL BENEFITS	44,084	40,348	73,655	78,290	83,720	6.94%
	TOTAL SALARY & BENEFITS	218,561	229,716	272,836	271,290	282,480	4.12%
SUPPLIES							
4211	FUEL	6,789	6,827	8,500	7,750	9,000	16.13%
4213	OPERATIONAL SUPPLIES	2,389	3,179	4,500	550	4,500	718.18%
4215	SAFETY SUPPLIES			1,000	550	1,000	81.82%
4221	OFFICE SUPPLIES	252	118	500	250	500	100.00%
4223	POSTAGE & CERTIFIED MAIL	1,621	88	1,500	100	1,500	1400.00%
4224	OFFICE EQUIPMENT	1,292					
4225	LAB EQUIP/ANALY SUPPLY	9,402	10,736	9,000	9,000	9,000	0.00%
4226	OTHER EQUIPMENT: NON-CAPITAL	1,944	260	2,000	500	2,000	300.00%
4229	LAB SUPPLIES			2,000	-	2,000	#DIV/0!
4230	CHEMICALS - LAB REAGENTS			5,000	5,500	6,000	9.09%
4231	CHEMICALS - BULK	121,992	215,859	200,000	200,000	200,000	0.00%
4232	CHEMICALS - STANDPIPE			2,000	-	2,000	#DIV/0!
4238	WATER PLANT TESTS	8,216	7,005	10,000	8,000	10,000	25.00%
4261	UNIFORM SUPPLIES	989	996	2,000	2,000	2,500	25.00%
	TOTAL SUPPLIES	154,887	245,068	248,000	234,200	250,000	6.75%
MAINTENANCE							
4311	MAINT - MOTOR VEHICLES	-	-	-	-		#DIV/0!
4312	STANDPIPE MAINT.	2,998	3,558	5,000	1,000	5,000	400.00%
4313	DIESEL FUEL						#DIV/0!
4315	COMPUTER MAINT / SUPPORT	611	1,806	3,000	1,000	3,000	200.00%
4317	MAINT - OTHER EQUIPMENT	4,686	7,868	8,000	4,000	6,000	50.00%
4321	BUILDING & GROUNDS	330	719	1,200	350	1,200	242.86%
4326	JANITORIAL/PAPER GOODS				250		-100.00%
4332	MAINT - WATER SYSTEM	26,550	20,660	32,000	16,000	32,000	100.00%
	TOTAL MAINTENANCE	35,175	34,611	49,200	22,600	47,200	108.85%
UTILITIES							
4351	UTILITIES - ELEC-METER #1	69,183	63,037	80,000	80,000	80,000	0.00%
4353	UTILITIES - CABLE/INTERNET	1,439	1,439	1,600	1,600	1,600	0.00%
4355	UTILITIES - TELEPHONE	3,756	3,597	3,800	3,800	4,000	5.26%
	TOTAL UTILITIES	74,378	68,073	85,400	85,400	85,600	0.23%
CONTRACTUAL SERVICES							
4365	LEGAL ADVERTISING	717	-	500	500	500	0.00%
4368	MISCELLANEOUS OTHER	443	178	1,000	1,000	1,000	0.00%
4373	PROPERTY INSURANCE	6,452	6,796	8,000	7,037	8,022	14.01%
4377	LEASES AND RENTALS	81	469	600	200	600	200.00%
4378	FIRST CALL ACTIVATIONS			500	600	600	0.00%
4379	STUDIES & EVALUATIONS	1,737	18,111	2,000	1,000	2,000	100.00%
	TOTAL CONTRACTUAL SERVICES	9,429	25,553	12,600	10,337	12,722	23.08%

WATER PLANT EXPENSES- DEPT 28							% Chg FY 23/24 Budget to Proposed
		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	
PROFESSIONAL DEVELOPMENT							
4381	MEMBERSHIP & DUES	-			55		-100.00%
4382	WATER QUALITY & CONSERV	-					#DIV/0!
4383	TRAVEL, TRAINING, DUES	1,433	2,316	5,000	3,500	6,000	71.43%
TOTAL PROFESSIONAL DEVELOPMENT		1,433	2,316	5,000	3,555	6,000	68.78%

WATER PLANT EXPENSES- DEPT 28							% Chg FY 23/24 Budget to Proposed
		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	
PERMITS & CERTIFICATION							
4393	PERMITS & CERTIFICATIONS	6,294	6,294	8,500	8,500	8,500	0.00%
TOTAL PERMITS & CERTIFICATIONS		6,294	6,294	8,500	8,500	8,500	0.00%
TOTAL OPERATIONAL EXPENSES		281,595	381,915	408,700	364,592	410,022	12.46%
SUB-TOTAL WATER PLANT		500,157	611,631	681,536	635,882	692,503	8.90%
CAPITAL EXPENDITURES-DEPT 41							
4414	WATER PLANT GENERATOR					48,750	#DIV/0!
4416	OTHER EQUIP/WATER PLANT						#DIV/0!
4421	WATER PLANT-BUILDING (A/C)	-					#DIV/0!
4448	WATER SYSTEM IMPROVE.	-		55,000	82,000	-	-100.00%
4451	SCADA UPGRADE	12,006		22,000	-		
TOTAL CAPITAL EXPENDITURES		12,006	-	77,000	82,000	48,750	-40.55%
DEPARTMENT TOTAL		512,163	611,631	758,536	717,882	741,253	3.26%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
WATER & SEWER FUND

SEWER PLANT EXPENSES- DEPT 32

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Chg FY 23/24 Budget to Proposed
PAYROLL EXPENSES						
4111 PERM. FULL TIME SALARIES	74,821	77,761	78,500	80,000	82,400	3.00%
4112 OVERTIME PAY	231		100	100	100	0.00%
4113 HOLIDAY PAY	2,966	2,317	2,503	2,200	2,266	3.00%
TOTAL PAYROLL EXPENSES	78,019	80,078	81,103	82,300	84,766	3.00%
PAYROLL BENEFITS						
4121 FICA TAXES	5,741	5,918	6,100	6,100	6,100	0.00%
4122 GROUP INSURANCE	9,581	10,726	10,819	12,039	13,845	15.00%
4123 LONG-TERM DISABILITY	365	443	390	430	430	0.00%
4124 RETIREMENT	1,927	(1,565)	11,050	11,050	11,050	0.00%
4127 WORKERS COMP INS	1,037	2,015	1,038	2,490	3,013	20.99%
TOTAL PAYROLL BENEFITS	18,651	17,536	29,397	32,110	34,438	7.25%
TOTAL SALARY & BENEFITS	96,670	97,614	110,500	114,410	119,204	4.19%
SUPPLIES						
4211 FUEL	343	2,305	4,000	2,000	4,000	100.00%
4213 OPERATIONAL SUPPLIES	1,484	810	2,500	200	2,500	1150.00%
4215 SAFETY SUPPLIES			1,000	400	1,000	150.00%
4221 OFFICE SUPPLIES	18	356	600	175	600	242.86%
4224 OFFICE EQUIPMENT	1,292		500	100	2,500	2400.00%
4225 LAB EQUIP:NON CAPITAL	3,062	3,315	5,000	2,500	5,000	100.00%
4226 OTHER EQUIPMENT: NON CAPITAL	1,211		4,000	2,760	4,000	44.93%
4229 LAB SUPPLIES			2,000	1,000	2,500	150.00%
4231 CHEMICALS	36,943	42,623	55,000	80,000	100,000	25.00%
4238 TEST - OTHER	18,148	17,540	22,000	20,000	22,000	10.00%
4261 UNIFORM SUPPLIES	206	240	500	400	700	75.00%
TOTAL SUPPLIES	62,706	67,188	97,100	109,535	144,800	32.20%
MAINTENANCE						
4315 COMPUTER MAINT / SUPPORT	30	1,369	2,000	100	2,000	1900.00%
4316 UV MAINT			12,000	10,000	14,000	
4317 MAINT OTHER EQUIPMENT	2,751	3,368	4,500	2,500	4,000	60.00%
4321 BUILDING & GROUNDS	9	15,823	2,000	1,500	2,000	33.33%
4326 JANITORIAL-PAPER GOODS				75		-100.00%
4333 MAINT - SEWER SYSTEM	16,171	12,822	25,000	25,000	25,000	0.00%
TOTAL MAINTENANCE	18,960	33,382	45,500	39,175	47,000	19.97%
UTILITIES						
4351 UTILITIES-ELEC-METER #1	42,113	40,164	60,000	60,000	60,000	0.00%
4355 UTILITIES - TELEPHONE	480	480	600	600	600	0.00%
TOTAL UTILITIES	42,593	40,644	60,600	60,600	60,600	0.00%
CONTRACTUAL SERVICES						
4363 SLUDGE RETRIEVAL	25,883	34,207	35,000	35,000	35,000	0.00%
4365 LEGAL ADVERTISING			500	500	500	0.00%
4368 MISCELLANEOUS OTHER	51	514	500	500	500	0.00%
4373 PROPERTY INSURANCE	7,919	8,340	8,600	8,636	9,845	14.00%
4377 LEASES AND RENTALS	2,558	2,890	4,500	4,500	4,500	0.00%
TOTAL CONTRACTUAL SERVICES	36,411	45,951	49,100	49,136	50,345	2.46%

SEWER PLANT EXPENSES- DEPT 32							% Chg FY 23/24 Budget to Proposed
	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED		
PROFESSIONAL DEVELOPMENT							
4383 TRAVEL, TRAINING, DUES	936	1,150	2,000	1,000	2,000		100.00%
TOTAL PROFESSIONAL DEVELOPMENT	936	1,150	2,000	1,000	2,000		100.00%
PERMITS & CERTIFICATIONS							
4393 PERMITS & CERTIFICATIONS	14,991	14,575	17,000	17,000	17,000		0.00%
TOTAL PERMITS & CERTIFICATIONS	14,991	14,575	17,000	17,000	17,000		0.00%
TOTAL OPERATIONAL EXPENSES	176,596	202,890	271,300	276,446	321,745		16.39%
SUB-TOTAL SEWER PLANT EXP	273,266	300,505	381,800	390,856	440,949		12.82%
CAPITAL EXPENDITURES-DEPT 40							
4416 OTHER EQUIPMENT-SEWER PLANT	-		23,000	-	48,000		
4441 IMPROVEMENTS-SEWER PLANT	-		140,000	67,000	103,172		53.99%
4450 ROTERS					55,000		
4451 SCADA					16,000		
TOTAL CAPITAL EXPENDITURES	-	-	163,000	67,000	222,172		231.60%
DEPARTMENT TOTAL	273,266	300,505	544,800	457,856	663,121		44.83%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
WATER & SEWER FUND

FLEET MAINTENANCE- DEPT 33

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Chg FY 23/24 Budget to Proposed
PAYROLL EXPENSES						
4111 PERM. FULL TIME SALARIES	26,868	28,832	32,604	32,600	33,578	3.0%
4113 HOLIDAY PAY	1,131	996	660	1,300	1,339	3.0%
TOTAL PAYROLL EXPENSES	27,999	29,827	33,264	33,900	34,917	3.0%
PAYROLL BENEFITS						
4121 FICA TAXES	2,157	2,390	2,545	2,500	2,250	-10.0%
4122 GROUP INSURANCE	2,701	2,793	2,761	2,988	3,436	15.0%
4123 LONG-TERM DISABILITY	137	145	150	150	150	0.0%
4124 RETIREMENT	698	4,392	4,657	4,660	4,660	0.0%
4127 WORKERS COMP INS	380	504	380	627	759	21.1%
TOTAL PAYROLL BENEFITS	6,073	10,223	10,493	10,924	11,255	3.0%
TOTAL SALARY & BENEFITS	34,071	40,051	43,757	44,824	46,172	3.0%
MAINTENANCE						
4338 VEH MAINT-WATER DISTRIBUTION	13,553	3,428	5,000	12,840	6,000	-53.3%
4339 VEH MAINT-SEWER COLLECT	3,535	1,220	5,000	1,500	5,000	233.3%
4340 VEH MAINT-WATER PLANT	345	3,718	3,000	2,725	3,000	10.1%
4341 VEH MAINT-SEWER PLANT	417	88	2,000	1,000	2,000	100.0%
TOTAL MAINTENANCE	17,851	8,454	15,000	18,065	16,000	-11.4%
DEPARTMENT TOTAL	51,922	48,504	58,757	62,889	62,172	-1.1%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
WATER & SEWER FUND

WATER BILLING & CUSTOMER SERVICE EXPENSES- DEPT 34

		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Chg FY 23/24 Budget to Proposed
PAYROLL EXPENSES							
4111	PERM. FULL TIME SALARIES	25,158	27,757	35,000	36,000	37,080	3.0%
4113	HOLIDAY PAY	1,170	998	1,540	1,875	1,931	3.0%
	TOTAL PAYROLL EXPENSES	26,328	28,755	36,540	37,875	39,011	3.0%
PAYROLL BENEFITS							
4121	FICA TAXES	2,122	2,186	2,800	2,800	2,800	0.0%
4122	GROUP INSURANCE	3,312	2,780	5,740	5,975	6,871	15.0%
4123	LONG-TERM DISABILITY	156	117	170	185	185	0.0%
4124	RETIREMENT	694	(5,544)	5,200	5,200	5,200	0.0%
4126	UNEMPLOYMENT COMP	96	2,591				
4127	WORKERS COMP INS	685	1,008	685	1,251	1,514	21.0%
	TOTAL PAYROLL BENEFITS	7,066	3,139	14,595	15,411	16,570	7.5%
	TOTAL SALARY & BENEFITS	33,394	31,894	51,135	53,286	55,581	4.3%
SUPPLIES							
4221	OFFICE SUPPLIES	631	1,113	1,200	600	1,200	100.0%
4223	POSTAGE	15,766	16,685	15,200	17,000	17,000	0.0%
4261	UNIFORM SUPPLIES	200	200	200	200	200	0.0%
	TOTAL SUPPLIES	16,597	17,998	16,600	17,800	18,400	3.4%
MAINTENANCE							
4315	COMPUTER MAINT / SUPPORT	284	284	1,000	250	1,000	300.0%
	TOTAL MAINTENANCE	284	284	1,000	250	1,000	300.0%
CONTRACTUAL SERVICES							
4364	WATER BILLING SERVICE	7,179	7,252	7,095	7,095	7,095	0.0%
4365	LEGAL ADVERTISING				175	250	42.9%
4368	MISCELLANEOUS OTHER	64	192	200	-	200	
4369	CREDIT CARD FEES						
	TOTAL CONTRACTUAL SERVICES	7,243	7,444	7,295	7,270	7,545	3.8%
PROFESSIONAL DEVELOPMENT							
4383	TRAVEL, TRAINING, DUES	224	562	1,000	-	1,000	
	TOTAL PROFESSIONAL DEVELOPMENT	224	562	1,000	-	1,000	
	TOTAL OPERATIONAL EXPENSES	24,348	26,288	25,895	25,320	27,945	10.4%
	SUB-TOTAL BILLING/CUST SVC	57,742	58,182	77,030	78,606	83,526	6.3%
CAPITAL EXPENDITURES-DEPT 34							
4416	OTHER EQUIP-WATER BILLING			-	-		
	TOTAL CAPITAL EXPENDITURES	-	-	-	-	-	
	DEPARTMENT TOTAL	57,742	58,182	77,030	78,606	83,526	6.3%

Utility Fund
Capital Projects
Fiscal Year 2022/2024

Department	Amount	Project	Justification
Water	48,000	Other Equipment-Sewer Plant	Replace annually due to very abrasive water
Wastewater	55,000	New rotor for the use of aeration in the oxidation track	replacement
Wastewater	16,000	New SCADA software and computer	Computer obsolete and software upgrade
Wastewater	103,172	Maintenance Building	New building for maintenance operations.
Water	25,000	Raw Water Pump	Replace due to abrasiveness
Total	247,172		

Water Capital 247,172
Sewer Capital -

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
WATER & SEWER FUND

DEBT SERVICING- DEPT 44

		FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Chg FY 23/24 Budget to Proposed
DEBT SERVICING							
4523	SERVICE CHARGES	1,550	1,250	1,550			
4540	2008 CERT OBLIGATION PRINCIPAL			385,000	385,000	-	-100%
4541	C.O. PRINCIPAL-SERIES 2013				-	-	
4542	DEBT ISSUANCE COSTS		81,245		-	-	
4543	21 SERIES CO PRINCIPAL			155,000	155,000	405,000	161%
4550	C.O. INTEREST-SERIES 2008	35,007	21,258	7,700	7,700	-	-100%
4551	C.O. INTEREST-SERIES 2013	129,754	(90,549)		-	-	
4552	C.O. INTEREST-SERIES 2021		67,908	75,268	75,268	70,508	-6%
4553	SIB LOAN 21 PRINCIPAL				-	105,000	
4554	SIB LOAN 21 INTREST					15,788	
4555	SIB LOAN 22 PRINCIPAL				120,000	135,000	13%
4556	SIB LOAN 22 INTREST		1,328		31,860	45,846	44%
TOTAL DEBT SERVICING		166,311	82,440	624,518	774,828	777,141	0%
DEPARTMENTAL TOTAL		166,311	82,440	624,518	774,828	777,141	0%

CITY OF WHITE OAK
FY 2023/2024 PROPOSED BUDGET
WATER & SEWER FUND

NON-CASH EXPENSES- DEPT 45

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Chg FY 23/24 Budget to Proposed
NON-CASH EXPENSES						
4550 GAIN OR LOSS SALE OF ASSET	-	-	-			-
4560 BAD DEBTS	3,560	7,122	8,000	4,500	8,000	0.0%
TOTAL NON-CASH EXPENSES	3,560	7,122	8,000	4,500	8,000	77.8%
DEPARTMENTAL TOTAL	3,560	7,122	8,000	4,500	8,000	77.8%
NON-DEPARTMENTAL DEPT 55						
SUPPLIES						
4214 MISCELLANEOUS SUPPLIES	-	-	-			
TOTAL SUPPLIES	-	-	-			
MAINTENANCE						
4311 MAINT-VEHICLES	-	-	-			
4315 COMPUTER MAINT / SUPPORT	27,619	29,027	30,000	30,000	30,000	0.0%
TOTAL MAINTENANCE	27,619	29,027	30,000	30,000	30,000	0.0%
CONTRACTUAL SERVICES						
4362 AUDITING	7,250	8,000	8,000	8,000	8,000	0.0%
4365 LEGAL ADVERTISING						
4375 CITY UTILITIES-FRANCHISE FEES	20,000	20,000	20,000	128,839	25,000	-80.6%
4377 LEASES & RENTALS						
4378 WEB SITE SERVICES	50	683	1,200	750	1,200	60.0%
TOTAL CONTRACTUAL SERVICES	27,300	28,683	29,200	137,589	34,200	-75.1%
PROFESSIONAL DEVELOPMENT						
4383 TRAVEL & TRAINING	-		-	-	-	
TOTAL PROFESSIONAL DEVELOPMENT	-	-	-			
PROJECT EXPENSES						
4400 GEORGE RICHEY EXPANSION	471,012	-		-	2,625,582	
4401 HWY 42 EXPANSION					355,000	
TOTAL PROJECT EXPENSES	471,012	-	-	-		
CAPITAL EXPENDITURES						
4415 RECORDS MANAGEMENT	-		-			
TOTAL CAPITAL EXPENDITURES	942,024	-	-			
DEPARTMENTAL TOTAL	996,943	57,710	59,200	167,589	#VALUE!	#VALUE!