



**CITY COUNCIL SPECIAL SESSION - BUDGET WORKSHOP**

**Tuesday, August 01, 2023, 6:00 PM**

**MPR EVENT CENTER – 60 MORGAN’S POINT BLVD**

**1. Call to Order**

**2. Announcement and Citizen Comments**

*This is an opportunity for members of the public to suggest the addition of topics for the discussion, or to address topics of interest, with the presentation limited to three (3) minutes. All speakers will conduct themselves in an orderly and lawful manner. All speakers will be recognized prior to speaking and will announce their name and address to be included in the minutes. State law prohibits the Mayor and Members of the City Council from commenting on any statement or engaging in dialogue without an appropriate agenda item being posted in accordance with the Texas Open Meetings Law.*

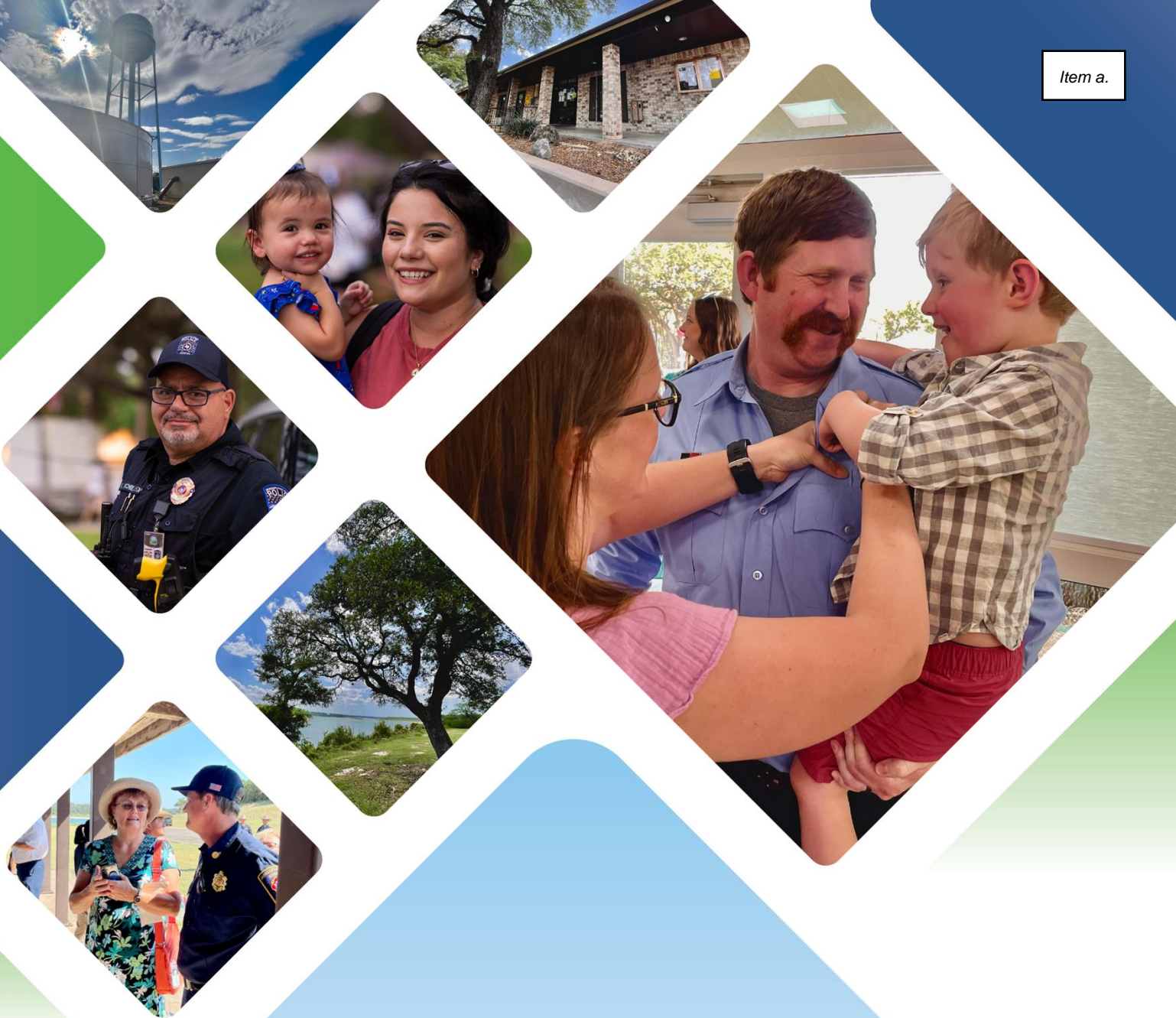
**3. Agenda**

- a. Proposed FY 2023/2024 Budget Presentation
- b. Discuss and Consider - Proposed FY 2023/2024 Tax Rate
- c. PUBLIC HEARING on FY 2023/2024 Proposed Budget

**4. Adjourn**

I certify that a copy of the 8/1/2023 agenda of items to be considered by the Morgan’s Point Resort was posted and could be seen on the City Hall bulletin board on the 7/26/2023 at 4:00PM and remained posted continuously for at least 72 hours preceding the scheduled time of the meeting. I further certify that the following news media were properly notified of the above stated meeting: Belton Journal. The meeting facility is wheelchair accessible and accessible parking spaces are available. Request for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary’s office at 254-742-3206 for further information.

Ophelia Rodriguez, City Secretary



City of Morgan's Point Resort

# PROPOSED BUDGET SUMMARY

Fiscal Year 2023-2024





## Message from the City Manager

Honorable Mayor, City Council and Residents of Morgan's Point Resort,

It is my privilege to present for your consideration the proposed budget for Fiscal Year 2024, spanning from October 1, 2023, to September 30, 2024. This budget serves as a financial blueprint that outlines the City's objectives for the upcoming year. It is the culmination of collaborative efforts from the City Council, Management, and Department Heads, who have diligently allocated the City's financial resources to fulfill the responsibilities of governance and achieve the established goals set by the City Council while adhering to sound financial policies.

During the Preliminary Strategic Planning Workshop in FY 2023, City Council and Leadership dedicated a modest amount of time to update the City's vision and strategic objectives. Though time constraints may have limited the full development of strategic objectives, we are confident that the presented budget aligns with the shared vision of the City Council and our community.

Sincerely,

**Dalton Rice** – City Manager

# Proposed Budget Summary

## Mission Statement

*To provide our growing community with charming lakeside living that embodies our blend of nature and opportunity with commitment to service and integrity.*

## Fiscal Year 2024 Budget Process

Similar to the preceding two years, the budget process commenced internally among departments. Each department exercised discretionary control over its budget, taking responsibility for planning, execution, implementation, and sustainability of all budgetary aspects, in collaboration with the Chief Financial Officer. This year's budget process differed in that the City Manager entrusted the majority of the process to the Team, with the City Manager conducting a final review meeting with department heads and preparing this Proposed Budget Summary. This evolution serves several valuable purposes:

- ◆ Ownership & Pride
- ◆ Accountability
- ◆ Empowerment of Creativity
- ◆ Knowledge

By conducting the budget process in this manner, we ensure departmental buy-in and offer City Council the assurance that:

- ◆ Budget requests are driven by genuine departmental needs.
- ◆ The Finance Department has thoroughly reviewed forecasting and projections.
- ◆ The City Manager is well-informed and can provide comprehensive insights on all aspects of the budget.

This intentional accountability reinforces the City Council's confidence in the multiple layers of internal checks & balances, internal controls, and policies integrated throughout the organization, as expected by both the City Manager and the City Council.

As with last year, we have made further improvements to the presentation and allocation of funds. Below are key definitions to facilitate a clear understanding:

- ◆ **Funds** – a pool of money set aside for a specific purpose
- ◆ **Fund Balance** – an accumulation of revenues minus expenditures



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- ◆ **Restricted Funds** – monies set aside for a particular purpose as a result of designated giving. (Child Safety, HOT, etc.)
- ◆ **Unrestricted Funds** – amount of net assets that is not restricted or invested in capital assets, net of related debt.
- ◆ **General Fund** – general operating fund of the municipality
- ◆ **Enterprise Fund** – mechanism for which revenues and expenditures are segregated into a fund separate from governmental activities. (Water, Wastewater, Marina, etc.)
- ◆ **Debt Service Fund** – account for the revenues, other financing sources, other financing uses, and the related expenditures for long-term debt. (Interest & Sinking)
- ◆ **Capital Improvement Projects (Construction in Progress) Fund** – Special fund specifically for capital projects and tied to a Capital Improvement Plan (CIP).
- ◆ **Hotel Occupancy Tax Fund** – special revenue and restricted funds from short-term rentals and hotels.
- ◆ **Fixed Asset Replacement Fund (FARF)** – depreciation reserve fund for purchase of heavy equipment, vehicles, park amenities, and major mechanical components for facilities.

Noteworthy changes to FY 2024 funds include an increase in the allocation to the Debt Service Fund (Interest & Sinking) and FARF. The Debt Service Fund is a statutory requirement for levying debt service taxes and was not utilized by the city until FY 2023 (even though there was an interest and sinking tax levy for numerous years). While these adjustments affect their respective presentations, the overall fund balance remains unaffected.

## Financial Policies

Our financial policies require an overhaul, and it remains a key focus for the City Manager's Office and Finance Department after the completion of delinquent audits. While this transformation won't occur overnight, the management team aims to include updates to the Financial Policies in each budget year. In FY 2022, City Council approved Budget Adjustments vs. Budget Amendments going into FY 2023, as shown in the attachment. The feedback from the audits and auditors will further guide the team's recommendations for Financial Policy updates.



## Fiscal Year 2024 Proposed Budget Highlights

Each year, I aim to highlight two or three core components of the proposed budget and tax rate to focus on during this workshop. FY 2023 focused on:

- 1) Finding Balance
- 2) Preparing for the Future

This year's workshop will center on three core components in the proposed budget and tax rate:

- 1) Infrastructure Improvement
  - 2) Employee Benefits
  - 3) Sustainability
1. Through extensive discussion and consideration, we propose the following methods to achieve these components: Maintain the lowest tax rate in Morgan's Point Resort history to ensure future projects and financial stability, as we navigate potential bonds, CIP and FARF development, and employee retention.
  2. Focus on continuous improvement of past and current successes and implement on-going projects.
  3. Determine essential capital projects and fixed asset replacement necessary to prepare for the future.

## Strategic Goals

Tonight’s budget workshop will cover the following funds: General Fund, Water,

**FY 2023 Strategic Goals** → **FY 2024 Preliminary Goals**

Financial Audits	Financial Integrity
Planning for Our Future	Staffing
Infrastructure & Signage	Infrastructure
Grants	Green Space & Environment
Economic Development	Bedroom Community
Communications	Public Trust & Transparency
	Communication
	Safety

Wastewater, and Marina, HOT, CIP, FARF, Debt Service. If additional time is needed a

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future date can be determined. Statutory requirement deadline for adoption of budget and tax rates are August 21, 2023 if the tax rate exceeds voter approval rate.

## Proposed Tax Rate

We are proposing a \$0.5800 per \$100 Ad Valorem Tax Levy for FY 2024.

Tax Levy	FY 2023	FY 2024
<i>Maintenance &amp; Operations (M&amp;O)</i>	\$ 0.5075	\$ 0.4901
<i>Interest &amp; Sinking (I&amp;S)</i>	\$ 0.0725	\$ 0.0899

## Notice of Public Hearing on Budget

*The City Council for the City of Morgan’s Point Resort, Texas will hold a public hearing on the FY 2023/2024 Proposed Budget on Tuesday, August 1, 2023, at 6:00 PM at the Garrett & Mic Hill Event Center, located at 60 Morgan’s Point Boulevard, Morgan’s Point Resort, Texas 76513. The meeting will be held for the purpose of receiving community input on the budget. The FY 2023/2024 Proposed Budget can be found on the City’s website ([www.morganspointresorttx.com](http://www.morganspointresorttx.com)) or in hardcopy at the City Secretary’s Office. All interested citizens are encouraged to attend and express their views.*

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR’S BUDGET BY \$343,691 OR 13%, AND OF THAT AMOUNT \$84,578 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR\***

**\*These calculations are based on estimated and preliminary values from Bell County Appraisal Districts and are subject to change upon receipt of the certified values and ARB reviews.**

## General Fund

Fund balances are a guiding principle to MPR as we develop and implement a fiscally conservative budget while working towards achieving a good credit rating for the future. As the City continues to work through prior year audits – which are projected to be completed at the end of 2023 – it is important to highlight the strong cash position of the City. The projected daily operating expenditures are conservatively inflated to \$10,000, with approximately \$3.46 million in unrestricted cash leaving approximately **346 days of cash reserves**. \$0.01 of levied taxes is approximately \$53,295 in revenue.

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Item a.

FY 2024 General Fund compared to last years' budgeted revenues 10.42%, or \$312,079 increase: expenses, 4.10%, or \$143,071. Debt Service from was reallocated from M&O to I&S in FY 2023 and further reallocated in this budget presentation. While this reallocation does not impact the bottom-line and may not seem significant what it highlights is a general reduction of M&O, or day-to-day expenditures and an increase in debt capacity to be used in the future. The 2005 Certificate of Obligation Debt series falls off in 2025.

	FY 2023	FY 2024	Difference
<b>M&amp;O</b>	\$ 0.5088	\$ 0.4901	\$ (0.0187)
<b>I&amp;S</b>	\$ 0.0712	\$ 0.0899	\$ 0.0187
<b>Total</b>	\$ 0.5800	\$ 0.5800	

## Revenues & Expenditures

Total Combined Revenue for FY 2024 is budgeted at \$6,915,164, which is up 6.40%, or \$577,420 compared to FY 2023 budgeted amounts. Based on the FY 2023 certified estimate as of July 20, 2023, property tax revenue is up 10.98%, or \$253,869 which includes only current M&O. Sales tax is up 3.6%, \$10,322; we project this to remain relatively consistent in the following years with increases based on new homes and population.

Revenue	2023	2024	Difference	% Change
<b>General</b>	\$ 3,164,513	\$ 3,307,716	\$ 143,203	4.53%
<b>Admin</b>	\$ 0	\$ 0	\$ -	0.00%
<b>Police</b>	\$ 113,140	\$ 5,000	\$ (108,140)	-95.58%
<b>Code</b>	\$ 50	\$ 150	\$ 100	200.00%
<b>Maintenance</b>	\$ 1,500	\$ 1,500	\$ -	0.00%
<b>Court</b>	\$ 31,839	\$ 31,535	\$ (304)	-0.95%
<b>Library</b>	\$ 0	\$ 0	\$ -	0.00%
<b>Comm/Pool</b>	\$ 65,132	\$ 60,000	\$ (5,132)	70.78%
<b>PPF</b>	\$ 0	\$ 0	\$ -	0.00%
<b>Fire</b>	\$ 84,968	\$ 40,000	\$ (44,968)	-7.88%
<b>Public Safety</b>	\$ 0	\$ 0	\$ -	0.00%
<b>Total</b>	\$ 3,461,142	\$ 3,445,901	\$ (15,241)	-0.44%



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Expense	2023	2024	Difference	% Change
<b>General</b>	\$ 0	\$ 0	\$ -	0.00%
<b>Admin</b>	\$ 963,855	\$ 850,359	\$ (113,496)	-11.78%
<b>Police</b>	\$ 1,039,472	\$ 1,096,500	\$ 57,028	5.49%
<b>Code</b>	\$ 78,855	\$ 143,781	\$ 64,926	82.34%
<b>Maintenance</b>	\$ 477,286	\$ 574,494	\$ 97,208	20.37%
<b>Court</b>	\$ 31,493	\$ 39,064	\$ 7,571	24.04%
<b>Library</b>	\$ 10,076	\$ 22,700	\$ 12,624	125.29%
<b>Comm/Pool</b>	\$ 57,840	\$ 95,909	\$ 38,069	65.82%
<b>PPF</b>	\$ 73,552	\$ 78,100	\$ 4,548	6.18%
<b>Fire</b>	\$ 571,250	\$ 606,694	\$ 35,444	6.20%
<b>Public Safety</b>	\$ 33,100	\$ 31,500	\$ (1,600)	-4.83%
<b>Total</b>	\$ 3,336,779	\$ 3,539,101	\$ 202,322	6.06%

## Salaries

An outside compensation review was conducted in 2022 and completed in time for budget. This year it is recommended each team member receive a two-step increase with directors receiving one-step. No COLA is being recommended this year. While a 20-year step plan is currently being used the goal next year will be to reevaluate the best approaches to raises and COLAs.

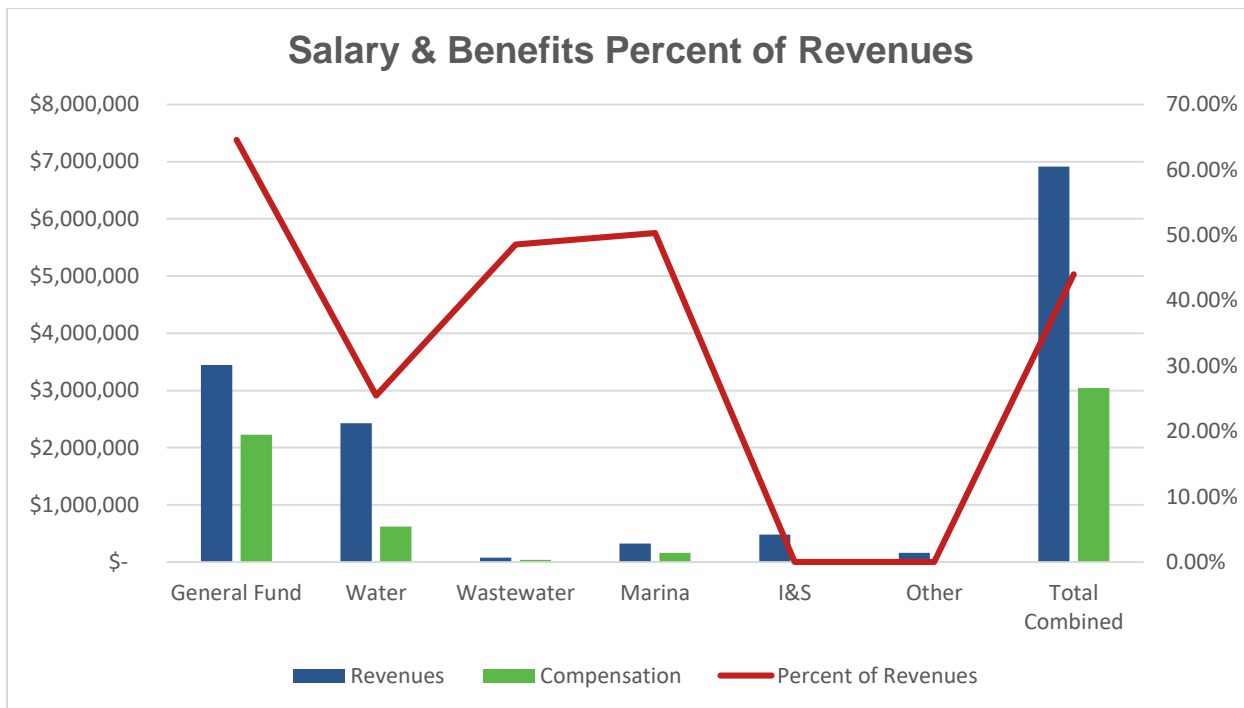
Salaries and benefits comprise the largest portion of the General Fund. City Manager, Assistant City Manager/CFO, Administrative Services Director, Senior Accountant, and Utility Billing clerk salaries are split between General Fund and Enterprise Funds accordingly.

	Revenues	Compensation	Percent of Revenues
<b>General Fund</b>	\$ 3,445,901	\$ 2,225,112	64.57%
<b>Water</b>	\$ 2,429,000	\$ 618,987	25.48%
<b>Wastewater</b>	\$ 75,000	\$ 36,433	48.58%
<b>Marina</b>	\$ 325,000	\$ 163,591	50.34%
<b>I&amp;S</b>	\$ 480,263	\$ -	0.00%
<b>Other</b>	\$ 160,000	\$ -	0.00%
<b>Total Combined</b>	\$ 6,915,164	\$ 3,044,123	44.02%

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## Salaries

Medical Health Insurance was a significant increase, largely due to changing providers from TML Health to Blue Cross Blue Shield (BCBS). TML Health bid at a 31% increase, while BCBS bid at a 47% increase. Although the increase to BCBS was substantial TML Health was averaging over 20% increases per annum while BCBS historically averages no more than 12% increases in the small group market (under 51 employees). There is a two pronged approach to this methodology:

- 1) Mitigating the direct impact to Team Members
- 2) Reducing health care costs to the city

Based on BCBS's year-over-year average increases the city is estimated to begin realizing savings in two years. More importantly, it was proposed to only increase Team Member dependent premiums by 12% based on current year premiums. Based on further analysis with our broker we anticipate employees reaching market value in two-years. Moreover, next year's renewal will have more options of health benefits to choose from. Dependent coverage increases per pay period are as follows:

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	HSA	PPO
<b>Spouse</b>	\$ 22.23	\$ 29.02
<b>Children</b>	\$ 15.53	\$ 21.41
<b>Family</b>	\$ 45.07	\$ 54.94

The city covers 100% of employee only coverage and plans on reevaluating dependent coverage in the future as rates stabilize under the new plan. This change, along with adding the telehealth service, was approved by the City Council during the July council meeting.

## Employee Staffing – Full Time Equivalents (FTEs)

	2018	2019	2020	2021	2022	2023	2024
<b>City Hall</b>	5	5	6	7	8	9	8
<b>Police</b>	8	9	9	9	9	9	10
<b>Code</b>	1	1	1	1	1	1	1
<b>Maintenance</b>	5	5	5	5	5	5	4(1)
<b>Fire</b>	3	3	3	3	3	4	5
<b>Water</b>	4	5	5	5	5	6	6
<b>Marina</b>	1	1	1	1	1	1	1
<b>Total</b>	27	29	30	31	32	35	35(1)*

*\*Maintenance has 1 unfunded position for FY 2024; if funded, total FTEs is 36*

## Administration

The Administration Department includes the City Manager’s Office, the City Secretary, the Administrative Services Department, Finance Department and Communications & Marketing Department, and comprised of 8 FTEs. The administration budget is down 11.80% or \$113,696. With the retirement of the City Secretary and current succession planning, we anticipate abolishing the Executive Assistant position and roll those ancillary duties into the job description of the incoming City Secretary. With the Executive Team assisting in more Agenda Management, the additional duties will have minimal impact.

To ensure the city maintains the high level of leadership and customer service the community expects, I am requesting 1 new FTE, a Senior Accountant. This request aligns with City Council goals of Financial Integrity and Staffing. While this position will

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not directly impact the delinquent audits being completed, it will ensure the timely completion of future audits and support efforts to improve Financial Policies. Furthermore, it ensures succession planning in the Finance Department. To fund this position, I am requesting the abolishment of the Grant Coordinator position. Since grants remain a priority of the city for funding projects, we are taking a multifaceted approach in applying for grants and grant management:

- 1) Departmental specific grants remain at Department level in collaboration with Finance Department
- 2) Interlocal Agreement (ILA) with the CTCOG for midsize/larger grants, and grant management
- 3) Outsource larger/challenging grants to professional organizations – cost only realized on award of grants and typically an allocation of the grant and not city coffers.

## Debt Service Fund (Interest & Sinking)

The Debt Service Fund increased 45%, or \$148,711 compared to last year which places the remaining debt into the I&S Fund. No debt payments are included in the General or Enterprise Funds in FY 2024.

<i>Revenue</i>	<b>2023</b>	<b>2024</b>	<b>Difference</b>	<b>% Change</b>
<i>I&amp;S</i>	\$ 335,366	\$ 480,263	\$ 144,897	43.21%
<i>Total</i>	\$ <b>335,366</b>	\$ <b>480,263</b>	\$ 144,897	43.21%

<i>Expense</i>	<b>2023</b>	<b>2024</b>	<b>Difference</b>	<b>% Change</b>
<i>I&amp;S</i>	\$ 330,527	\$ 479,238	\$ 148,711	44.99%
<i>Total</i>	\$ <b>330,527</b>	\$ <b>479,238</b>	\$ 148,711	44.99%

## Capital Outlay

FY 2023 included various Capital Outlay projects from infrastructure improvements, new vehicles and equipment, audio system for community center, and computers & hardware. By fiscal year end it is projected to complete over 77%, or approximately \$304,000 of the budgeted \$394,874 in capital outlay. The completion percentage is attributed to the following projects not being started:

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- ◆ Shade Sails and Picnic Area – Community Center & Pool (shift in priority, reassess)
- ◆ Computers & GIS – in progress/ongoing
- ◆ Animal Shelter Improvements – in progress
- ◆ PD Vehicles – in progress
- ◆ Road Improvements – in progress/ongoing

FY 2024 the city is projecting an increase in Capital Outlay of 60.53%, or \$239,020. Significant increases are attributed to a \$140,000 increase to roads from \$60,000 in FY 2023. Two replacement vehicles and road tamping equipment for potholes totaling \$114,000. Initial funding into the Fixed Asset Replacement Fund (FARF) totaling \$100,000 which will be discussed later in this presentation.

The attached Capital Outlay exhibit highlights funding between this year and last.

## Information Technology

Although this department currently does not exist, the realignment of IT services to Administration was performed in FY 2023 with some clean up in FY 2024 to reflect appropriate allocations within Enterprise Funds. At this time, the outsourcing of IT services remains advantageous and cost effective for the city. If an IT department within the general fund is established, it will be for accountability and transparency of IT functions.

## Administrative Services

The Administrative Services Department was established in 21/22 and has 3 FTEs and upwards of 15 Seasonal PTE Lifeguards. The Administrative Services Director is responsible for overseeing Utility Billing, Work Orders, Municipal Courts, the Community Center & Pool, and various administrative functions of Water, Wastewater, Maintenance, and Marina. The expenses of Administrative Services are currently under Administration within the General Fund with salaries split among Enterprise Funds.

## Communications & Marketing

Communications & Marketing is similar to Administrative Services and Finance in that it does not have its own departmental budget. The majority of its budget falls under the Administration Department, and each department in the General Fund and Enterprise Funds have advertisement, marketing, and event allocations. The total combined



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allocation of Communications & Marketing funds is \$45,149. This includes events, promotional materials, software and dues and subscriptions.

## Municipal Court

The Municipal Court Department, comprised of 1 split FTE position, has an increase in budget by 24.04%, or \$7,571. The increase is attributed to the increase of salaries being split and will stabilize once training is completed. Last year, the court position was performed on a part-time basis with minimal impact to court functions. Bailiff duty is a PTE and partially funded through the restricted Court Security Fund averaging \$900 annually.

## Police Department & Code Enforcement

The Morgan's Point Resort Police Department ("MPRPD") is comprised of the Police Department and Code Enforcement totaling 9 FTEs, 1 PTE. MPRPD and MPRFD are requesting 1 FTE, Public Safety Office Manager, Pay Grade 5, pay range \$48,160 - \$72,241 (budgeted at \$53,230) to support each department in a variety of administrative and operational functions. **\*NOTE: This is just the range based on the steps.**

The budget is up 5.49% totaling \$57,028. The increase includes the new position and is attributed to new radios, additional AEDs, and implementation funding of the RMS Record Management System that began in FY 2023 comprising 66%, or \$41,185. While the increase may seem skewed, FY 2023 had \$115,000 for 2 replacement vehicles. The goal is to replace one vehicle per year, however, with the anticipation of the FARF and CIP funds the decision was made to wait until this years' Council Strategic Workshop.

Code Enforcement was moved back to MPRPD for administrative and operational support in FY 2021/22 and has 1 FTE, and 1 contract building inspector. The Code Enforcement budget is up 82.34% totaling \$64,926 due to the replacement of a 2008 vehicle. If the vehicle was removed from General Fund budget and placed in a FARF, Code Enforcement budget would increase 4.98%, or \$3,926; this number more accurately reflects day-to-day operations with capital replacement excluded.

## Maintenance/Parks & Recreation

The Maintenance Department's broad responsibilities include maintaining facilities, right-of-way mowing, parks and recreation upkeep, street signs, minor road repair, landscaping. Burn-pit operations will be split between Maintenance and Fire

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Department. Maintenance has 4 FTEs, 1 PTE and has 1 FTE vacancy. However, it is important to note the vacancy is unfunded for FY 2024 based on discussion between the City Manager's Office and Maintenance Department. The PTE position is currently vacant and typically used during peak times. Like last year PTE funds have been allocated to accommodate year-round and seasonal help.

The Maintenance budget is up 20.37% totaling \$97,208. This budget includes additional brush bins, a small, covered structure near the basketball court at Kleypas for events, roads from sales tax funds, new vehicle to replace the brush bin truck, tamper for minor road repair, and replacement computer totaling \$139,375. This does not include the additional \$200,000 placed in the CIP Fund for road repairs.

Staff recommends adding a small fee to brush bins to offset expenses. The goal is not to discourage use of the bins but ensure the service delivery model is sustainable.

## Library

The Library Department is comprised entirely of volunteers with an increase in budget 125.29% totaling \$12,6240. This significant increase is attributed to the \$10,000 matching funds for a NEA grant submitted in FY 2023. Should the grant not be awarded the \$10,000 may be reallocated elsewhere. Additional budgetary increases are minimal, totaling \$1,450 and includes two new public computers and advertisement & marketing funds for events. Library fundraising efforts are on-going.

## Community Center & Pool

The Community Center & Pool Department falls under Administrative Services for administrative and operational functions and seasonally has approximately 15 PTEs for lifeguards. The Community Center and Pool continues to see an increase of revenues year-over-year and stabilized expenses. The kid pool was successfully relined and tiled in FY 2023 with a request to reline the large pool in FY 2024. There have been multiple complaints about the roughness and state of the pool. There was not enough time in FY 2023 to have the large pool completed in time.

The Community Center and Pool budget is up 65.82% totaling \$38,069 which includes relining the large pool, foundation work, and more lounge chairs. Revenue in FY 2023 was \$65,032 and as of July 23, 2023, at \$61,797 this is up from the budgeted revenues of \$52,500. In FY 2023 swim lessons were added contributing to a small increase in revenues of approximately \$1,632.

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A total of 189 pool season passes have been sold as of July 31, 2023. This is a vast difference from last years’ numbers with an increase in residential passes and relatively flat non-residential passes.

	FY 2021	FY 2022	FY 2023
<b>Resident</b>	86	121	143
<b>Non-Resident</b>	67	39	46
<b>Individual</b>	unknown	10	25
<b>Total:</b>	153	170	189

## Programs, Projects and Facilities (PPF)

The PPF Department budget is down 20.75% totaling \$20,452 due to the audio system capital outlay complete in FY 2023 falling off. The city coordinated and partnered with Bell County Elections to offer early and Election Day voting at the community center. It is anticipated to realize a saving for future local elections like what was seen in May 2023. One election is budgeted for FY 2024.

## Fire-Rescue Department

The Morgan’s Point Resort Fire Department (“MPRFD”) is comprised of 4 FTEs, approximately 8 PTE Relief Drivers, and 20 Volunteers; while the number of volunteers seems high it is important to note that only half are most active. The MPRFD budget is up 6.20% totaling \$35,444 due to the salaries plus benefits that includes a requested 1 new FTE Fire Specialist.

The request for an additional Fire Specialist ensures the future staffing of MPR and MPRFD remain proactive. PTE hours and training continue to align with the increase in call volume for Bell County. The introduction of new FTEs will set the foundation for establishing set shifts and 24-hour coverage and the necessary planning for future staffing needs should an unanticipated shift of volunteers be realized. The goal is not to push out volunteers but a method to reinforce the services provided to our community and remain proactive. MPRFD, historically, has successfully obtained grants for training and equipment and will continue to apply.

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## Public Utilities

### Water

The Water Department operates and maintains the City’s water and wastewater systems and is comprised of 6 FTEs. Their budget is up 16.59% totaling \$317,509. Combination tax & revenue debt service payments were moved into the I&S.

While a transfer and reimbursement for administrative and operating services were historically budgeted/transferred into the General Fund, FY 2024 will show a continuation of the CIP Fund and a new FARF Fund to be discussed further in the 1<sup>st</sup> quarter of FY 2024. Future transfers from General and Enterprise Funds may be used to fund cash capital in the CIP and FARF.

<i>Revenue</i>	<b>2023</b>	<b>2024</b>	<b>Difference</b>	<b>% Change</b>
<i>Water</i>	\$ 2,300,895	\$ 2,429,000	\$ 128,105	5.57%
<i>Wastewater</i>	\$ 76,188	\$ 75,000	\$ (1,188)	-1.56%
<b>Total</b>	<b>\$ 2,377,083</b>	<b>\$ 2,504,000</b>	<b>\$ 126,917</b>	<b>5.34%</b>

<i>Expense</i>	<b>2023</b>	<b>2024</b>	<b>Difference</b>	<b>% Change</b>
<i>Water</i>	\$ 1,913,775	\$ 2,231,284	\$ 317,509	16.59%
<i>Wastewater</i>	\$ 77,152	\$ 68,302	\$ (8,850)	-11.47%
<b>Total</b>	<b>\$ 1,990,927</b>	<b>\$ 2,299,586</b>	<b>\$ 308,659</b>	<b>15.50%</b>

### Wastewater

The Wastewater budget was revamped for FY 2024 with the removal of the remaining Combination Tax and Revenue Debt Service payments and includes split salaries from the Water Department to better reflect operating expenses. While this presentation shows revenues over expenditures, this Enterprise fund is subsidized by the General and Water Enterprise Funds. A few tweaks could be made to better reflect expense over revenue that will not impact the bottom-line.

### Marina

The Marina budget is up 64.49% totaling \$111,377. The Marina comprises 1 FTE and 2 PTE as year-round or seasonal dockhands. The increase in the budget is attributed to

# Proposed Budget Summary

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salary and benefit increases as well and allocation of some split salaries. We have until 2028 on the refloat of the final 2 docks.

<i>Revenue</i>	<b>2023</b>	<b>2024</b>	<b>Difference</b>	<b>% Change</b>
<i>Marina</i>	\$ 320,180	\$ 325,000	\$ 4,820	1.51%
<b>Total</b>	<b>\$ 320,180</b>	<b>\$ 325,000</b>	<b>\$ 4,820</b>	<b>1.51%</b>

<i>Expense</i>	<b>2023</b>	<b>2024</b>	<b>Difference</b>	<b>% Change</b>
<i>Marina</i>	\$ 172,713	\$ 284,090	\$ 111,377	64.49%
<b>Total</b>	<b>\$ 172,713</b>	<b>\$ 284,090</b>	<b>\$ 111,377</b>	<b>64.49%</b>

## Repair & Maintenance Allocations

As with many departments, increases include Repair & Maintenance allocations for infrastructure, vehicles, and equipment that were minimally planned for in years past. Departments have been establishing and updating their department level R&M plans which help anticipate annual costs more consistently and reduces the rollercoaster affect each year based on replacements.

## Capital Improvement Plan

Fund has been established in FY 2021/22 and currently tracks engineering from competitively bid projects and proposals and future infrastructure projects. General Engineering costs are allocated throughout the General and Enterprise Funds for the planning of projects. As Council and the MPR Team collaborate to develop the CIP Plan in 1<sup>st</sup> quarter of FY 2024 those projects will end up in this section, the plan posted to the website, and reevaluated annually.

<i>Revenue</i>	<b>2023</b>	<b>2024</b>	<b>Difference</b>	<b>% Change</b>
<i>CIP</i>	\$ -	\$ 150,000	\$ 150,000	0.00%
<b>Total</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>0.00%</b>

<i>Expense</i>	<b>2023</b>	<b>2024</b>	<b>Difference</b>	<b>% Change</b>
<i>CIP</i>	\$ 2,553,305	\$ 200,000	\$ (2,353,305)	-92.17%
<b>Total</b>	<b>\$ 2,553,305</b>	<b>\$ 200,000</b>	<b>\$ (2,353,305)</b>	<b>-92.17%</b>



# Proposed Budget Summary

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Item a.

## Fixed Asset Replacement Fund

Last year saw the addition of the CIP Fund and FY 2024 will see the addition of the FARF Fund. The FARF is a depreciation reserve fund for purchase of heavy equipment, vehicles, park amenities, and major mechanical components for facilities. The FARF also maintains fund balances for the long-term repair, maintenance and upgrades of facilities and equipment. While this fund is newly created the plan for funding and execution will be determined in 1<sup>st</sup> quarter of FY 2024.

In preparation for the Strategic Planning, CIP, and FARF Workshop consider the following inventory list (*\*NOTE: this is a high level and not all inclusive of vehicles, equipment, and infrastructure*):

- ◆ 1997 FD Ladder Truck
- ◆ 1999 Dive Truck (Ambulance) Refit
- ◆ 2003 FD Brush Truck
- ◆ 2005 Ford Expedition (slated for trade in)
- ◆ 2007 Fire Truck
- ◆ 2008 Vehicles – x4
- ◆ 2009 Vehicle
- ◆ 2012 FD Brush Truck
- ◆ 2013 Public Safety Vehicles – x2
- ◆ 2014 Fire Truck
- ◆ 2015 Public Safety Vehicles – x4
- ◆ 2016 PD Vehicle
- ◆ 2017 Vehicles – x3

<i>Revenue</i>	<b>2023</b>	<b>2024</b>	<b>Difference</b>	<b>% Change</b>
<i>FARF</i>	\$ -	\$ -	\$ -	0.00%
<i>Total</i>	\$ -	\$ -	\$ -	0.00%

<i>Expense</i>	<b>2023</b>	<b>2024</b>	<b>Difference</b>	<b>% Change</b>
<i>FARF</i>	\$ -	\$ 100,000	\$ 100,000	100%
<i>Total</i>	\$ -	\$ 100,000	\$ 100,000	100%

# Proposed Budget Summary

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## Hotel Occupancy Fund

Established fund in FY 21/22 with budgeted revenues of \$10,000 and anticipating utilization of these funds to offset city-wide events that support bringing visitors into the community. The HOT fund is utilized for any activity which puts “heads in beds” or creates stays in hotels and short-term rentals in MPR and is funded out of Hotel/Motel Taxes. The fund balance is restricted, but special events that attract people to MPR may be funded.

<i>Revenue</i>	<b>2023</b>	<b>2024</b>	<b>Difference</b>	<b>% Change</b>
<i>Hotel Occupancy</i>	\$ 5,500	\$ 10,000	\$ 4,500	81.82%
<b>Total</b>	<b>\$ 5,500</b>	<b>\$ 10,000</b>	<b>\$ 4,500</b>	<b>81.82%</b>

<i>Expense</i>	<b>2023</b>	<b>2024</b>	<b>Difference</b>	<b>% Change</b>
<i>Hotel Occupancy</i>	\$ 10,000	\$ 10,000	\$ -	0.00%
<b>Total</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.00%</b>

## Opportunities for Discussion Not Currently Budgeted in FY 2024

- ◆ Brush Bins
- ◆ Quarterly Cleanup



# CITY OF MORGAN'S POINT RESORT

## 2023-2024 Holiday Schedule

### Holiday Schedule Calendar 2024

<i>Christmas Eve</i>	<i>Sunday</i>	<i>December 24, 2023</i>
<i>Christmas Day</i>	<i>Monday</i>	<i>December 25, 2023</i>
<i>Day after Christmas</i>	<i>Tuesday</i>	<i>December 26, 2023</i>

**\*\*\* City Employee Christmas Holidays will be observed Monday, December 25<sup>th</sup> and Tuesday, December 26<sup>th</sup> \*\*\***

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New Year's Day	Monday	January 1, 2024
MLK Day	Monday	January 15, 2024
President's Day	Monday	February 19, 2024
Good Friday	Friday	March 29, 2024
Memorial Day	Monday	May 27, 2024
Juneteenth	Wednesday	June 19, 2024
Independence Day	Thursday	July 4, 2024
Labor Day	Monday	September 4, 2024
Veteran's Day	Monday	November 11, 2024
Thanksgiving	Thursday	November 28, 2024
Day After Thanksgiving	Friday	November 29, 2024
Christmas Eve	Tuesday	December 24, 2024
Christmas Day	Wednesday	December 25, 2024

**\*\*\* City Employee Christmas Holidays will be observed on Tuesday, December 24<sup>th</sup>, Wednesday December 25<sup>th</sup>, and Thursday December 26<sup>th</sup> \*\*\***

**\*\*Public Safety observes Patriot Day, on Wednesday, September 11, 2024\*\***

**Budget Amendments vs Budget Adjustments adopted FY 2022**

Budget adjustments differ from budget amendments in that they do not have to be approved by the City Council. Budget adjustments are made during the fiscal year to transfer budgeted amounts from one expense account to another. Budget adjustments are initiated if actual expenditures will cause an expense account to be overspent. The appropriate department director initiates the budget adjustment process. Budget adjustments can be made between expense accounts in the same division or department. Budget adjustments cannot be made between departments in different funds.

Budget adjustments are permitted provided that sufficient justification is submitted, and the City Manager has approved the request. The Finance Department reviews the request in terms of both fund availability and consistency with the intent of the approved budget document and then forwards the transfer to the City Manager's office. It is the goal of the City of Morgan's Point Resort to accurately budget according to the needs of each department, but exceptions do occur.

## Capital Improvements/Replacements

**Budgeted FYE 23/24****Capital Improvements (6300)**

<u>Dept</u>	<u>Description</u>	<u>Amount</u>
CIP - Maintenance	Roads Improvements	\$ 200,000.00
Maintenance	Brush Bins & Structure at Kleypas	\$ 27,000.00
Maintenance	Roads (from Sales Tax)	\$ 59,375.00
Library	NEA Grant Signage	\$ 10,000.00
Fire	Headset	\$ 2,250.00
Water	Additional GIS Layers & Icemaker	\$ 15,800.00
<b>Total Capital Improvements</b>		<b>\$ 314,425.00</b>

**Capital Replacements (6305)**

<u>Dept</u>	<u>Description</u>	<u>Amount</u>
Police	3 Portable Radios, 8 AED Devices	\$ 21,880.00
Code	Vehicle	\$ 61,000.00
Maintenance	Vehicle, Tamper & Computer	\$ 53,000.00
CC & Pool	Big Pool Relining & Chairs	\$ 46,084.00
Marina	Cable Replacement	\$ 5,000.00
FARF	Initial Funding (Assets TBD)	\$ 100,000.00
<b>Total Capital Replacements</b>		<b>\$ 286,964.00</b>

**Computers (6307)**

<u>Dept</u>	<u>Description</u>	<u>Amount</u>
Admin	2 PC's & Monitors	\$ 2,700.00
Police	RMS & electronic citation	\$ 19,305.00
Library	Envision Software & 2 Patron Workstations	\$ 4,000.00
Water	GIS Hosting & Logons	\$ 6,500.00
		\$ -
		\$ -
<b>Total Computers</b>		<b>\$ 32,505.00</b>

**Total Capital Expenditure Budget****\$ 633,894.00****Increase/(Decrease) in Total Capital Expenditure Budget****\$ 239,020.00****Budgeted FYE 22/23****Capital Improvements (6300)**

<u>Dept</u>	<u>Description</u>	<u>Amount</u>	<u>Completion %</u>
Maintenance	Lawnmower	\$ 10,000.00	100%
Maintenance	Roads Improvements	\$ 60,000.00	37%
Maintenance	Roads (from Sales Tax)	\$ 55,000.00	68%
CC & Pool	Shades for Picnic Area	\$ 20,000.00	0%
Water	Additional GIS Layers	\$ 10,000.00	71%
<b>Total Capital Improvements</b>		<b>\$ 155,000.00</b>	

**Capital Replacements (6305)**

<u>Dept</u>	<u>Description</u>	<u>Amount</u>	<u>Completion %</u>
Police	2 Vehicles	\$ 115,000.00	50%
Code Enforcement	Improvements to Shelter/Dog Run	\$ 7,500.00	50%
CC & Pool	Vacuum & Kid Pool Re-lining	\$ 22,375.00	80%
Fire	7 Motorola's	\$ 28,476.00	100%
Marina	Cable Replacement	\$ 10,000.00	100%
		\$ -	
<b>Total Capital Replacements</b>		<b>\$ 183,351.00</b>	

**Computers (6307)**

<u>Dept</u>	<u>Description</u>	<u>Amount</u>	<u>Completion %</u>
Admin	3 Pcs, 1 Laptop, Monitors & Printer	\$ 6,200.00	100%
Police	RMS, electronic citation, and 2 computers	\$ 15,448.00	100%
Library	Envision Software	\$ 2,000.00	100%
PPF	Audio Sound System for Meetings	\$ 25,000.00	100%
Fire	Computers	\$ 750.00	0%
Water	GIS Hosting & Comp Equip	\$ 7,125.00	60%
<b>Total Computers</b>		<b>\$ 56,523.00</b>	

**Total Capital Expenditure Budget****\$ 394,874.00**



Note: 22/23 on the left will be per the originally presented budget at budget workshop in Aug. 2022 22/23 on the right will be per the amended budget.

Revenues over Expenses	21/22	22/23	23/24
General	(33,071.00)	(263,489.00)	(93,199.00)
I & S	-	250.00	1,025.00
Water	35,966.00	192,566.00	197,716.00
Wastewater	-	-	6,698.00
Marina	4,515.00	75,393.00	40,910.00
Grant Funding	-	-	-
H & O Tax	-	-	-
FARF	-	-	(100,000.00)
CIP	-	-	(50,000.00)
	7,410.00	4,720.00	3,150.00

**Increase in Revenues of \$10,000 from Previous Budget**

	FYE 22 to FYE 23	% of Total Increase in Revenue	FYE 23 to FYE 24	% of Total Increase in Revenue
Property Taxes	283,769.00	44.93%	405,080.00	70.15%
Sales Tax	-	0.00%	21,875.00	3.79%
Interest	89,700.00	14.20%	(64,500.00)	-11.17%
Transfers	55,000.00	8.71%	-	0.00%
Garbage	62,000.00	9.82%	55,000.00	9.53%
Water	118,500.00	18.76%	135,000.00	23.38%
Hotel Occupancy Tax	10,000.00	1.58%	-	0.00%
Marina Gas & Oil	-	0.00%	10,000.00	1.73%
Other	12,600.00	2.00%	14,965.00	2.59%
Total	631,569.00	100.00%	577,420.00	100.00%

Salaries & Payroll Taxes (611x)	21/22	22/23	\$ Change	% Change	22/23	23/24	\$ Change	% Change	
General	1,459,166.75	1,759,526.00	300,359.25	20.58%	1,664,142.63	1,754,775.42	90,632.79	5.45%	
Water	326,395.46	432,180.62	105,785.16	32.41%	507,366.58	488,273.51	(19,093.07)	2.10%	Includes Water and WW in %
Wastewater	-	-	-	-	-	29,732.35	29,732.35		
Marina	102,099.98	88,571.64	(13,528.34)	-13.25%	134,329.56	135,461.25	1,131.69	0.84%	
	1,887,662.19	2,280,278.26	392,616.07	20.80%	2,305,838.77	2,408,242.53	102,403.76	4.44%	

**Health Ins (6120)**

General	127,742.49	164,907.56	37,165.07	29.09%	158,887.86	247,242.52	88,354.66	55.61%	
Water	35,287.93	48,157.70	12,869.77	36.47%	50,264.52	66,354.17	16,089.65	40.42%	Includes Water and WW in %
Wastewater	-	-	-	-	-	4,226.00	4,226.00		
Marina	6,423.29	7,542.64	1,119.35	17.43%	9,932.52	13,947.05	4,014.53	40.42%	
	169,453.71	220,607.90	51,154.19	30.19%	219,084.90	331,769.74	112,684.84	51.43%	

**TMRS (6124)**

General	146,922.97	183,126.17	36,203.20	24.64%	177,168.63	191,391.90	14,223.27	8.03%	
Water	35,226.57	48,500.78	13,274.21	37.68%	56,453.32	56,859.86	406.54	5.10%	Includes Water and WW in %
Wastewater	-	-	-	-	-	2,473.57	2,473.57		
Marina	7,987.88	8,568.90	581.02	7.27%	13,371.97	14,181.62	809.65	6.05%	
	190,137.42	240,195.85	50,058.43	26.33%	246,993.92	264,906.95	17,913.03	7.25%	

**Cap Ex (63xx)**

General	249,955.00	372,749.00			367,749.00	306,594.00			
Water	68,680.00	17,125.00			17,125.00	22,300.00			
Wastewater	35,100.00	-			-	-			
Marina	100,000.00	10,000.00			10,000.00	5,000.00			
FARF	-	-			-	100,000.00			
CIP	-	-			-	200,000.00			
	453,735.00	399,874.00	(53,861.00)	-11.87%	394,874.00	633,894.00	239,020.00	60.53%	

**Debt (60xx)**

General	206,304.00	-			-	-			
I & S	-	330,527.00			330,527.00	479,238.00			
Water	210,637.00	91,151.00			91,151.00	-			
Wastewater	13,285.00	52,166.00			52,166.00	-			
	430,226.00	473,844.00	43,618.00	10.14%	473,844.00	479,238.00	5,394.00	1.14%	

**Engineering (6213)**

General	-	-	-		-	35,000.00	35,000.00		
Water	50,000.00	50,000.00	-	0.00%	50,000.00	40,000.00	(10,000.00)		
Marina	-	-	-		-	10,000.00	10,000.00		
	50,000.00	50,000.00	-	0.00%	50,000.00	85,000.00	35,000.00	70.00%	

**Fuel (6511)**

General	52,700.00	65,147.00	12,447.00	23.62%	65,147.00	53,200.00	(11,947.00)	-18.34%	
Water	6,000.00	16,000.00	10,000.00	166.67%	16,000.00	18,398.00	2,398.00	14.99%	
Marina	42,500.00	45,000.00	2,500.00	5.88%	45,000.00	50,000.00	5,000.00	11.11%	
	101,200.00	126,147.00	24,947.00	24.65%	126,147.00	121,598.00	(4,549.00)	-3.61%	

**Total Expenses**

General	3,061,946.00	3,399,956.00	338,010.00	11.04%	3,489,330.00	3,538,600.00	49,270.00	1.45%
I & S	-	330,527.00	330,527.00	-	330,527.00	479,238.00	148,711.00	44.99%
Water	2,029,034.00	2,052,934.00	23,900.00	1.18%	2,163,179.00	2,231,284.00	68,105.00	3.32%
Wastewater	75,000.00	75,000.00	-	0.00%	75,000.00	68,302.00	(6,698.00)	-8.93%
Marina	307,785.00	239,607.00	(68,178.00)	-22.15%	267,596.00	284,090.00	16,494.00	6.88%
Grant Funding	-	-	-	-	-	-	-	-
H & O Tax	-	-	-	-	10,000.00	10,000.00	-	-
FARF	-	-	-	-	-	100,000.00	100,000.00	-
CIP	-	10,000.00	10,000.00	-	-	200,000.00	200,000.00	-
	5,473,765.00	6,108,024.00	634,259.00	11.59%	6,335,632.00	6,911,514.00	575,882.00	9.09%

**Increase in Expenses from Previous**

Budget	% of Total Increase in Expense		% of Total Increase in Expense	
Salaries & Payroll Taxes	392,616.07	61.90%	102,403.76	17.63%
Health Insurance	51,154.19	8.07%	112,684.84	19.40%
TMRS	50,058.43	7.89%	17,913.03	3.08%
Cap Ex	(53,861.00)	-8.49%	239,020.00	41.15%
Engineering	-	0.00%	35,000.00	6.03%
Fuel	24,947.00	3.93%	(4,549.00)	-0.78%
Debt	43,618.00	6.88%	5,394.00	0.93%
Bulk Water	15,000.00	2.36%	75,000.00	12.91%
Garbage	15,000.00	2.36%	65,000.00	11.19%
Transfers	55,000.00	8.67%	-	0.00%
Other	40,726.26	6.42%	(66,984.63)	-11.53%
Total	634,258.95	100.00%	580,882.00	100.00%

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## Morgan's Point Resort Pay Scale Fiscal Year 2024

	Grade	Minimum	Midpoint	Maximum	Range Spread	Range Spread	Annual Step	FTE's at Grade
	1	\$28,098	\$33,745	\$40,742	45%	\$12,644	\$ 665	
Administrative Clerk	2	\$32,313	\$38,807	\$46,853	45%	\$14,541	\$ 765	2
Equipment Operator Water Operator	3	\$37,159	\$44,628	\$53,881	45%	\$16,722	\$ 880	7
<del>Executive Assistant/Assistant City Secretary/Court Clerk</del> Code Enforcement/Animal Control Grant Coordinator	4	\$41,879	\$51,322	\$62,818	50%	\$20,939	\$ 1,102	1
Chief Utility Operator Marina Manager Communications & Marketing Manager Senior Accountant Public Safety Office Manager	5	\$48,160	\$59,020	\$72,241	50%	\$24,080	\$ 1,267	5
	6	\$55,385	\$67,873	\$83,077	50%	\$27,692	\$ 1,457	
Administrative Services Director City Secretary Maintenance Director Utilities Director Fire Chief Police Chief	7	\$63,692	\$78,054	\$95,538	50%	\$31,846	\$ 1,676	6
	8	\$73,246	\$89,762	\$109,869	50%	\$36,623	\$ 1,928	
	9	\$84,233	\$103,227	\$126,350	50%	\$42,117	\$ 2,217	
Assistant City Manager/Chief Financial Officer	10	\$94,969	\$118,711	\$147,201	55%	\$52,233	\$ 2,749	1
City Manager	11	\$109,214	\$136,517	\$169,282	55%	\$60,068	\$ 3,161	1
	12	\$125,596	\$156,995	\$194,674	55%	\$69,078	\$ 3,636	
Patrolman	P1	\$51,688	\$59,849	\$68,011		\$16,323	\$ 859	7
Corporal Sergeant	P2	\$58,126	\$62,842	\$76,482		\$18,356	\$ 966	1
	P3	\$68,700	\$74,197	\$79,693		\$10,993	\$ 579	
Fire Specialist	F1	\$49,692	\$56,424	\$63,155		\$13,463	\$ 709	3
Battalion Chief	F2	\$57,146	\$64,887	\$72,629		\$15,483	\$ 815	1
	F3	\$70,456	\$75,430	\$80,403		\$9,947	\$ 524	



# CITY OF MORGAN'S POINT RESORT

## Job Description

### Office Manager

<b>Department</b>	Public Safety
<b>FLSA Status</b>	Exempt
<b>Effective Date</b>	August 2, 2023

### Position Summary

Under unified direction of the Chief of Police and Fire Chief, the Public Safety Office Manager performs a variety of administrative support tasks for Police and Fire-Rescue Department Administration.

### Distinguishing Characteristics

This is a security sensitive position that requires a high degree of sound judgment, the ability to work on tasks and assignments that range from unplanned/emergent to routine operations and long-range goals. The ideal candidate will possess a thorough knowledge of fire and emergency management operations and department policies and procedures.

### Essential Duties and Responsibilities

The Public Safety Office Manager is responsible for the routine administrative office function that support day-to-day operations to include:

1. Act as a liaison between the public and internal public safety operations and personnel. This duty includes receipt and routing of phone calls, scheduling of appointments, handling of mail.
2. Use and end-user maintenance of standard office and station equipment.
3. Compilation and cursory analysis of research and data.
4. Inventory and order office and station supplies.
5. Maintain official records in accordance with applicable laws, regulations and City of Morgan's Point Resort policy.
6. Proof an edit outgoing correspondence
7. Refer residents and external clients to appropriate City and external resources beyond the scope of public safety duties and official capacity.
8. Final assembly and publication of monthly and annual reports for both police and fire.
9. Coordinate repairs and other physical needs to be addressed with various City departments.



# CITY OF MORGAN'S POINT RESORT

10. Participate in human resources activities to include hiring and promotional processes, attending and documenting disciplinary meetings and retaining records pertaining to this area.

Identify and evaluate potential grant funding opportunities as well as assist in compiling and submitting required data and documentation.

## Essential Duties and Responsibilities

Participates in various support assignments, including but not limited to the maintenance of inventory records, scheduled inspections of public safety facilities and equipment and vehicles, the preparation and maintenance of fire-rescue department maps and pre-fire plans, scheduled review and revision of departmental procedures and general orders.

This position is key to the shared, strategic objective to attain "Best Practices" accreditation for both the Morgan's Point Resort Police Department through the Texas Police Chief's Association and the Morgan's Point Resort Fire-Rescue Department through the Texas Fire Chief's Association. Many of the duties found within this document support that objective, though the workload experienced in this area will be varied throughout the preparatory and implementation phase.

The Public Safety Office Manager will participate in community outreach and risk reduction activities to include City-wide events, recognized volunteer organization campaigns and other programs established under the Chief of Police and/or Fire Chief.

The Public Safety Office Manager will perform other duties not specifically addressed or listed in this job description as determined by the Chief of Police and/or Fire Chief.

Emergency Callback- This position is subject to emergency callback during largescale events and natural disasters.

## Other Duties

### Knowledge of:

Laws, ordinances and codes affecting the work of Texas state certified law enforcement, fire and emergency medical services personnel and grasp basic English grammar, spelling, punctuation and composition; basic mathematic and mechanical relationships; appropriate safety precautions and procedures.

### Ability to:



# CITY OF MORGAN'S POINT RESORT

Respond quickly, professionally and calmly to urgent matters and respond quickly to changing situations under emergency pressures; write comprehensive reports and maintain accurate records; establish and maintain effective relationships with those contacted in the course of work; learn local conditions, locations and regulations; operate computers; understand and follow oral and written directions promptly and accurately.

## Other Duties

A typical way of obtaining the knowledge, skills and abilities outlined above is graduation from high school, or G.E.D. equivalent, Associates degree is preferred. Coursework and training that demonstrates a commitment to learning and practices in the field of administrative support in business is desirable. Previous experience in a municipal or other governmental agency with similar duties is preferred. Three years of responsible administrative/clerical experience is required.

## Licenses; Certificates; Special Requirements:

1. A valid State of Texas Class C (or higher) Driver's License
2. Current AHA CPR for Healthcare Providers certification.
3. FEMA ICS 100, 200, 700 and 800
4. NFPA 1035: Public Information Officer
5. Must attain FEMA ICS 300 and 400 within (1) year of hire
6. Must possess and maintain Texas Law Enforcement Telecommunications System (TLETS) certification.
7. Criminal Justice Information Services (CJIS) Security Awareness.
8. Must possess and maintain Public Information Act certification.

## Physical and Mental Demands

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

## Physical Demands:

While performing the duties of this job, the employee is frequently required to use hands to finger, handle, feel or operate objects, tools or controls; and reach with hands and arms; climb or balance, stoop, kneel, crouch or crawl, walk, sit and talk or hear. The employee must regularly lift and or move equipment and/or persons weighing up to 50 pounds.



# CITY OF MORGAN'S POINT RESORT

Specific vision abilities required by this job include close vision, color vision and the ability to adjust focus.

### Mental Demands:

While performing the duties of this class, employees are regularly required to use written and oral communication skills; read and interpret data, information and documents; analyze and solve problems; use math and mathematical reasoning; observe and interpret situations; learn and apply new information or skills; and interact with City staff, other organizations and the public.

### Work Environment

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The employee frequently works in outside weather conditions and is exposed to extremely hazardous conditions and materials.

### Work Environment

This position is security sensitive. A thorough background investigation will be conducted on all candidates. A criminal conviction does not automatically disqualify a candidate. The circumstances surrounding, and time elapsed since a conviction will be considered in relationship to the comprehensive background on a case-by-case basis. The Chief of Police shall make the final determination of eligibility utilizing the following criteria:

Criminal Arrests and Convictions	Disqualification Period
Felony Conviction (If a felony at time of conviction or a felony in another state regardless of the Texas equivalent)	<b>PERMANENT</b>
Misdemeanor Class A Conviction	10 years from conviction date
Misdemeanor Class B Conviction	5 years from conviction date





# CITY OF MORGAN'S POINT RESORT

Misdemeanor Class C- Conviction (excluding traffic)	2 years from conviction date
DWI, DUI or BUI charge with conviction on a reduced level offense (ex: reckless driving or blocking roadway)	5 years from conviction date
History of family violence reports (suspect in three or more incidents with no convictions)	<b>PERMANENT</b>
Two or more Misdemeanor Class B (or greater level) arrests	5 years from date of last arrest
Two or more Misdemeanor Class C level arrests	2 years from date of last arrest

*A person is considered to be convicted of an offense when an ADJUDICATION OF GUILT is entered against said person by a court of competent jurisdiction, or a PLEA OF GUILTY is entered.*

# CITY OF MORGAN'S POINT RESORT



## Job Description

### Senior Accountant

<b>Department</b>	Administration
<b>FLSA Status</b>	Non-Exempt
<b>Effective Date</b>	August 2, 2023

### Position Summary

Under the general direction of the Chief Financial Officer, the Senior Accountant is responsible for assisting the Finance Department in the areas of banking transactions, accounting systems, and the annual audit process and report. The position is also responsible for assisting in the budget process, monitoring and preparing data and analyses, as needed, and providing assistance to other Department Heads.

### Position Summary

Essential functions, as defined under the Americans with Disabilities Act, may include any of the following representative duties, knowledge, and skills. This is not a comprehensive listing of all functions and duties performed by incumbents of this class; employees may be assigned duties which are not listed below; reasonable accommodations will be made as required. The job description does not constitute an employment agreement and is subject to change at any time by the employer. Essential duties and responsibilities may include, but are not limited to, the following:

#### 1. Accounting & Financial Reporting

- ◆ Maintain the general ledger of designated funds by preparing and recording journal entries and budget adjustments; establishing and maintaining general ledger accounts; and coordinating information with other departments and employees.
- ◆ Create monthly and quarterly financial reports for City Council and departments.
- ◆ Account for capital asset purchases, disposition, and depreciation as needed.



# CITY OF MORGAN'S POINT RESORT

- ◆ Develop and maintain a system of accounting for capital projects in project and bond funds.
- ◆ Assist with compiling and verifying financial data related to grant reimbursement requests.
- ◆ Assist with preparation of the comprehensive annual financial report.
- ◆ Prepare all requested records and support for the external auditors.
- ◆ Reconcile various monthly bank statements and investment reports as needed.

## 2. Purchasing and Financial Controls

- ◆ Complete background checks on potential vendors as needed.
- ◆ Verify and process monthly insurance and ongoing construction invoices.
- ◆ Manage City credit cards, merchant cards, and fuel cards.
- ◆ Process the issuance of IRS Form 1099 to vendors.

## 3. Budget

- ◆ Assist with the creation, implementation and control of the City's annual operating and capital budgets.
- ◆ Assist with the development of the annual operating budget for designated funds.
- ◆ Assist with the preparation of the capital improvement and capital replacement plans for designated funds.
- ◆ Assist with the creation and compilation of the City's annual budget document.
- ◆ Forecast revenues, expenditures, and year end balances for designated funds.
- ◆ Prepare monthly budget status reports and other analytical reports as needed.

## 4. Department Support

- ◆ Facilitate the utility billing process by generating monthly bills, monitoring accuracy of account balances, maintaining internal controls, and interacting with the public as needed

# CITY OF MORGAN'S POINT RESORT



- ◆ Prepare and coordinate bad debt postings, mailings, and collection reports.
- ◆ Provide backup for Customer Service Representative and other positions as needed.

## 5. Other Duties

- ◆ Prepare a variety of reports, forms, and statements as required.
- ◆ Perform various routine clerical duties such as typing and filing.
- ◆ Perform related duties as assigned.

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	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	(----- 2022-2023 -----) YEAR-TO-DATE ACTUAL	(----- 2022-2023 -----) PROJECTED YEAR END	(----- 2023-2024 -----) REQUESTED BUDGET	(----- 2023-2024 -----) APPROVED BUDGET
<b>02 -GENERAL</b>							
TOTAL REVENUES	3,359,612	3,087,988	3,361,467	3,283,021	3,461,142	3,028,875	3,445,901
TOTAL EXPENSES	<u>2,461,349</u>	<u>2,935,529</u>	<u>3,489,330</u>	<u>2,588,315</u>	<u>3,355,854</u>	<u>3,060,703</u>	<u>3,539,100</u>
REVENUE OVER/(UNDER) EXPENSES	898,263	152,459	( 127,863)	694,706	105,288	( 31,828)	( 93,199)
<b>09 -INTEREST &amp; SINKING</b>							
TOTAL REVENUES	15	141	330,777	329,595	335,366	0	480,263
TOTAL EXPENSES	<u>0</u>	<u>0</u>	<u>330,527</u>	<u>315,682</u>	<u>330,527</u>	<u>0</u>	<u>479,238</u>
REVENUE OVER/(UNDER) EXPENSES	15	141	250	13,913	4,839	0	1,025
<b>11 -WATER</b>							
TOTAL REVENUES	2,163,900	2,382,086	2,245,500	1,639,001	2,300,895	2,065,000	2,429,000
TOTAL EXPENSES	<u>1,823,527</u>	<u>2,018,704</u>	<u>2,163,179</u>	<u>1,488,711</u>	<u>1,913,775</u>	<u>2,029,656</u>	<u>2,231,284</u>
REVENUE OVER/(UNDER) EXPENSES	340,373	363,381	82,321	150,290	387,120	35,344	197,716
<b>13 -WASTEWATER</b>							
TOTAL REVENUES	75,735	76,538	75,000	57,112	76,188	75,000	75,000
TOTAL EXPENSES	<u>45,849</u>	<u>31,791</u>	<u>75,000</u>	<u>73,629</u>	<u>77,152</u>	<u>75,000</u>	<u>68,302</u>
REVENUE OVER/(UNDER) EXPENSES	29,887	44,747	0	( 16,517)	( 964)	0	6,698
<b>15 -MARINA</b>							
TOTAL REVENUES	366,565	333,633	315,000	225,232	320,180	312,300	325,000
TOTAL EXPENSES	<u>232,552</u>	<u>198,093</u>	<u>267,596</u>	<u>114,259</u>	<u>172,713</u>	<u>308,407</u>	<u>284,090</u>
REVENUE OVER/(UNDER) EXPENSES	134,013	135,540	47,404	110,973	147,467	3,893	40,910
<b>17 -HOTEL OCCUPANCY TAX</b>							
TOTAL REVENUES	2,667	7,095	10,000	5,325	5,500	0	10,000
TOTAL EXPENSES	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
REVENUE OVER/(UNDER) EXPENSES	2,667	7,095	0	( 4,675)	( 4,500)	0	0
<b>18 -FEDERAL GRANT FUNDING</b>							
TOTAL REVENUES	206,888	582,733	0	0	0	0	0
TOTAL EXPENSES	<u>115,185</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUE OVER/(UNDER) EXPENSES	91,703	582,733	0	0	0	0	0
<b>19 -FIXED ASSET REPLACEMENT</b>							
TOTAL EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
REVENUE OVER/(UNDER) EXPENSES	0	0	0	0	0	0	( 100,000)
<b>20 -CONSTRUCTION IN PROGRESS</b>							
TOTAL REVENUES	0	0	0	0	0	0	150,000
TOTAL EXPENSES	<u>62,318</u>	<u>211,252</u>	<u>0</u>	<u>2,153,305</u>	<u>2,553,305</u>	<u>0</u>	<u>200,000</u>
REVENUE OVER/(UNDER) EXPENSES	( 62,318)	( 211,252)	0	( 2,153,305)	( 2,553,305)	0	( 50,000)
<b>GRAND TOTAL REVENUES</b>							
	6,175,382	6,470,214	6,337,744	5,539,286	6,499,271	5,481,175	6,915,164
<b>GRAND TOTAL EXPENSES</b>							
	<u>4,740,780</u>	<u>5,395,370</u>	<u>6,335,632</u>	<u>6,743,901</u>	<u>8,413,326</u>	<u>5,473,765</u>	<u>6,912,014</u>
REVENUE OVER/(UNDER) EXPENSES	1,434,602	1,074,844	2,112	( 1,204,615)	( 1,914,055)	7,410	3,150

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02 -GENERAL  
02-00 GENERAL

	2020-2021	2021-2022	2022-2023			2023-2024	
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<b>TAXES</b>							
02-00-4110.01.00 M&O Property Tax Reven	2,024,603	2,170,153	2,311,622	2,278,378	2,311,622	2,565,491	
02-00-4110.02.00 I&S Property Tax Reven	562	203,965	0	0	0	0	
02-00-4110.03.00 BPP Property Tax Reven	17	0	0	468	485	0	
02-00-4111.01.00 M&O Delinquent Propert	36,785	24,066	17,500	18,521	19,000	20,000	
02-00-4111.02.00 I&S Delinquent Propert	9,803	3,502	0	0	0	0	
02-00-4111.03.00 BPP Delinquent Propert	4	2	0	2	2	0	
02-00-4120.00.00 Sales Tax Revenue	212,416	226,272	220,000	192,957	232,000	237,500	
02-00-4121.00.00 ROAD MAINTENANCE SALES	53,122	56,587	55,000	48,256	58,000	59,375	
02-00-4130.00.00 Maintenance Fee Revenu	12,748	1,295	0	595	595	0	
02-00-4140.00.00 Mixed Drink Tax	3,259	3,136	2,700	2,907	3,260	3,000	
TOTAL TAXES	2,353,318	2,688,979	2,606,822	2,542,084	2,624,964	2,885,366	
<b>FRANCHISE/ROW</b>							
02-00-4210.00.00 Electric Franchise Fee	103,993	103,654	103,000	102,898	102,898	103,000	
02-00-4220.00.00 SBC Franchise Fees Tel	578	619	750	334	650	750	
02-00-4230.00.00 CABLE TV Franchise Fee	30,240	20,470	28,000	19,153	26,000	26,000	
02-00-4240.00.00 Garbage Franchise&Han(	15,056)	0	0	0	0	0	
02-00-4298.00.00 Water & Sewer "Franchi	0	0	150,000	0	0	0	
TOTAL FRANCHISE/ROW	119,754	124,743	281,750	122,385	129,548	129,750	
<b>COURT</b>							
<b>OPERATING REVENUE</b>							
02-00-4370.00.00 Credit Card Processing	21,902	0	0	0	0	0	
TOTAL OPERATING REVENUE	21,902	0	0	0	0	0	
<b>INTEREST EARNED</b>							
02-00-4410.00.00 Interest Earned - Chec	505	1,468	11,500	9,357	12,000	11,000	
02-00-4411.00.00 Interest Earned - TexP	197	1,530	2,500	6,511	8,250	11,000	
02-00-4414.00.00 Sweep Acct Interest Ea	7,006	51,298	307,500	245,990	319,000	235,000	
TOTAL INTEREST EARNED	7,708	54,296	321,500	261,858	339,250	257,000	
<b>DONATIONS &amp; OTHER CONT.</b>							
02-00-4510.00.00 General Admin. Donatio	0	0	0	1,400	1,400	0	
02-00-4510.63.00 COMMUNITY ACTIVITIES D	0	1,704	0	100	100	0	
TOTAL DONATIONS & OTHER CONT.	0	1,704	0	1,500	1,500	0	
<b>LICENSES, FEES, &amp; PERMITS</b>							
02-00-4640.00.00 Pet Tags	288	280	250	134	170	250	
02-00-4641.00.00 Copies, Notary, Fax Re	513	412	350	314	378	350	
02-00-4660.00.00 REFUNDS GEN. SUPPLIES	465	0	0	0	0	0	
02-00-4670.00.00 Building Permit	33,342	31,178	31,500	35,247	36,500	35,000	
TOTAL LICENSES, FEES, & PERMITS	34,608	31,869	32,100	35,695	37,048	35,600	
<b>OPERATING TRANSFERS IN</b>							

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

REVENUES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<u>GRANTS &amp; INSURANCE CLAIM</u>							
02-00-4811.00.00 State Grants	580,439	0	0	0	0	0	
02-00-4840.00.00 Insurance Claim Procee	39,894	2,148	0	0	0	0	
TOTAL GRANTS & INSURANCE CLAIM	620,333	2,148	0	0	0	0	
<u>USER FEES</u>							
02-00-4980.00.00 SALES OF ASSETS	0	9,500	0	32,178	32,178	0	
02-00-4998.00.00 BACKFLOW DEPOSITS	4,800	0	0	0	0	0	
02-00-4999.00.00 MISC	15	3	0	25	25	0	
TOTAL USER FEES	4,815	9,503	0	32,203	32,203	0	
TOTAL 02-00 GENERAL	3,162,439	2,913,241	3,242,172	2,995,725	3,164,513	3,307,716	



CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

02 -GENERAL  
 02-10 ADMINISTRATION

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<b>TAXES</b>							
02-10-4141.00.00 IRS REFUND	11,780	0	0	0	0	0	
TOTAL TAXES	11,780	0	0	0	0	0	
OPERATING REVENUE							
LICENSES, FEES, & PERMITS							
<b>GRANTS &amp; INSURANCE CLAIM</b>							
02-10-4841.00.00 RISK POOL AUDIT REFUND	2,836	0	0	0	0	0	
TOTAL GRANTS & INSURANCE CLAIM	2,836	0	0	0	0	0	
USER FEES							
<b>TOTAL 02-10 ADMINISTRATION</b>	<b>14,616</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

REVENUES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
COURT							
OPERATING REVENUE							
DONATIONS & OTHER CONT.							
02-20-4510.00.00 POLICE DONATIONS	6,219	7,767	0	54,785	57,000	0	
TOTAL DONATIONS & OTHER CONT.	6,219	7,767	0	54,785	57,000	0	
GRANTS & INSURANCE CLAIM							
02-20-4810.00.00 Grant Revenue	0	0	0	50,239	50,238	0	
TOTAL GRANTS & INSURANCE CLAIM	0	0	0	50,239	50,238	0	
USER FEES							
02-20-4910.00.00 DIVE TEAM DONATIONS	5,000	4,610	0	5,000	5,000	5,000	
02-20-4920.00.00 POLICE LEOSE TRAINING	0	897	0	902	902	0	
TOTAL USER FEES	5,000	5,507	0	5,902	5,902	5,000	
TOTAL 02-20 POLICE	11,219	13,274	0	110,926	113,140	5,000	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

02 -GENERAL  
 02-21 CODE ENFORCEMENT

REVENUES	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
COURT							
USER FEES							
02-21-4997.00.00 ANIMAL IMPOUND	275	100	150	25	50	150	
TOTAL USER FEES	275	100	150	25	50	150	
TOTAL 02-21 CODE ENFORCEMENT	275	100	150	25	50	150	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

02 -GENERAL  
 02-30 MAINTENANCE

	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
DONATIONS & OTHER CONT.							
USER FEES							
02-30-4990.00.00 RECYCLING SALES	1,847	1,988	1,000	1,108	1,500	1,500	
TOTAL USER FEES	1,847	1,988	1,000	1,108	1,500	1,500	
TOTAL 02-30 MAINTENANCE	1,847	1,988	1,000	1,108	1,500	1,500	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

02 -GENERAL  
 02-51 MUNICIPAL COURT

			(------ 2022-2023 -----)			(------ 2023-2024 -----)	
	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
REVENUES						DR	WORKSPACE
<b>COURT</b>							
02-51-4302.00.00 JUDICIAL FEE - CITY JF	24	16	25	7	10	15	
02-51-4303.00.00 LOCAL OMNI BASE FEE TL	220	243	200	148	192	200	
02-51-4306.00.00 ADMIN1 SPECIAL EXPENSE	1,144	632	400	69	80	200	
02-51-4307.00.00 TIME PAYMENT FEE EFFIE	49	38	50	41	50	50	
02-51-4308.00.00 TIME PAYMENT PLAN LOCA	196	153	150	163	185	200	
02-51-4310.00.00 ADMINISTRATIVE FEE AF2	130	0	0	0	0	0	
02-51-4313.00.00 COURT FINES-Truancy Pr	860	1,253	800	1,026	1,160	1,200	
02-51-4314.00.00 CHILD SAFETY FEE	5,006	5,169	5,000	5,216	5,216	5,200	
02-51-4315.00.00 COURT FINES-TECH	845	1,107	850	864	982	1,000	
02-51-4316.00.00 COURT FINES-COURT SECU	961	1,138	900	828	962	950	
02-51-4317.00.00 COURT FINES- Jury Fund	17	25	20	21	24	20	
02-51-4318.00.00 TFC	356	468	350	404	482	450	
02-51-4320.00.00 CODE ENFORCEMENT FINES	370	557	350	497	612	500	
02-51-4321.00.00 TIME PAYMENT PLAN-STAT	245	191	200	204	250	250	
02-51-4321.00.01 TITLE 7 TRANS CODE FIN	2,182	5,689	2,000	4,607	5,607	5,500	
02-51-4322.00.00 ARREST FEE AR	1,056	1,383	1,000	1,080	1,227	1,250	
02-51-4323.00.00 COLLECTION AGENCY FEE	3,518	( 0)	0	0	0	0	
02-51-4324.00.00 CIVIL JUSTICE FEE CJFC	0	0	0	0	0	0	
02-51-4327.00.00 DSC ADMIN FEE DSC	297	554	350	525	577	550	
02-51-4329.00.00 COURT FINES	15,194	14,405	13,000	12,052	14,223	14,000	
TOTAL COURT	32,671	33,020	25,645	27,751	31,839	31,535	
<b>OPERATING REVENUE</b>							
TOTAL 02-51 MUNICIPAL COURT	32,671	33,020	25,645	27,751	31,839	31,535	

Item a.

02 -GENERAL  
02-53 CHILD SAFETY

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
OPERATING REVENUE	_____	_____	_____	_____	_____	_____	_____

CITY OF MORGAN'S POINT RESORT  
PROPOSED BUDGET WORKSHEET  
AS OF: JULY 31ST, 2023

Item a.

02 -GENERAL  
02-54 COURT SECURITY

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<u>OPERATING REVENUE</u>	_____	_____	_____	_____	_____	_____	_____



CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>TAXES</u>	_____	_____	_____	_____	_____	_____	_____
<u>DONATIONS &amp; OTHER CONT.</u>							
02-61-4510.00.00 LIBRARY DONATIONS	100	510	0	0	0	0	
TOTAL DONATIONS & OTHER CONT.	100	510	0	0	0	0	
<u>LICENSES, FEES, &amp; PERMITS</u>	_____	_____	_____	_____	_____	_____	_____
<u>USER FEES</u>	_____	_____	_____	_____	_____	_____	_____
TOTAL 02-61 LIBRARY	100	510	0	0	0	0	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

02 -GENERAL  
 02-62 COM. CENTER & POOL

REVENUES	2020-2021	2021-2022	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<u>OPERATING REVENUE</u>							
02-62-4330.00.00 EVENT CENTER RENTAL	18,296	26,248	20,000	26,100	27,500	25,000	_____
02-62-4331.00.00 POOL GATE, PASSES, REN	36,625	35,863	32,500	34,945	36,000	35,000	_____
02-62-4332.00.00 Swim Lessons	0	2,922	0	1,632	1,632	0	_____
TOTAL OPERATING REVENUE	54,921	65,032	52,500	62,677	65,132	60,000	_____
<u>USER FEES</u>							
TOTAL 02-62 COM. CENTER & POOL	54,921	65,032	52,500	62,677	65,132	60,000	_____

CITY OF MORGAN'S POINT RESORT  
PROPOSED BUDGET WORKSHEET  
AS OF: JULY 31ST, 2023

Item a.

02 -GENERAL

02-63 PPF

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
REVENUES						DR	WORKSPACE
TAXES	_____	_____	_____	_____	_____	_____	_____

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

02 -GENERAL

02-80 FIRE DEPT.

	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<u>OPERATING REVENUE</u>							
02-80-4360.00.00 BELL COUNTY FD RESPON	42,369	41,311	40,000	40,729	40,729	40,000	
TOTAL OPERATING REVENUE	42,369	41,311	40,000	40,729	40,729	40,000	
<u>INTEREST EARNED</u>							
<u>DONATIONS &amp; OTHER CONT.</u>							
02-80-4510.00.00 FIRE DONATIONS	4,318	3,888	0	3,040	3,200	0	
TOTAL DONATIONS & OTHER CONT.	4,318	3,888	0	3,040	3,200	0	
<u>LICENSES, FEES, &amp; PERMITS</u>							
<u>GRANTS &amp; INSURANCE CLAIM</u>							
02-80-4810.00.00 Grant Revenue	26,430	13,688	0	32,039	32,039	0	
02-80-4810.01.00 TCFP Fire Training	0	1,935	0	0	0	0	
TOTAL GRANTS & INSURANCE CLAIM	26,430	15,623	0	32,039	32,039	0	
<u>USER FEES</u>							
02-80-4980.00.00 SALE OF ASSETS	8,406	0	0	9,000	9,000	0	
TOTAL USER FEES	8,406	0	0	9,000	9,000	0	
TOTAL 02-80 FIRE DEPT.	81,523	60,823	40,000	84,809	84,968	40,000	

CITY OF MORGAN'S POINT RESORT  
PROPOSED BUDGET WORKSHEET  
AS OF: JULY 31ST, 2023

Item a.

02 -GENERAL  
02-90 PUBLIC SAFETY

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
USER FEES							
TOTAL REVENUES	3,359,612	3,087,988	3,361,467	3,283,021	3,461,142	3,445,901	

Item a.

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<u>DEBT SERVICES</u>							
02-00-6000.00.00 DEBT SERVICE GOV(PRINC	0	149,839	0	0	0	0	
02-00-6001.00.00 DEBT SERVICE GOV(INTER	0	56,465	0	0	0	0	
TOTAL DEBT SERVICES	0	206,304	0	0	0	0	
<u>PERSONNEL</u>							
<u>LEGAL/AUDIT</u>							
<u>CAPITAL EXPENDITURES</u>							
<u>OFFICE EQUIP &amp; SUPPLIES</u>							
02-00-6444.00.00 SHORT-CASH COLLECTIONS	55	( 200)	0	0	( 20)	0	
TOTAL OFFICE EQUIP & SUPPLIES	55	( 200)	0	0	( 20)	0	
<u>BANK &amp; FINANCE FEES</u>							
02-00-6710.00.00 Bank & Lender Fees	77	0	0	0	0	0	
02-00-6711.00.00 Late Fees for Any Purp	24	0	0	1	1	0	
02-00-6720.00.00 Interest Expense	0	7	0	0	0	0	
TOTAL BANK & FINANCE FEES	101	7	0	1	1	0	
<u>DEPR. &amp; OPER. TRANSFERS</u>							
<u>OTHER</u>							
TOTAL 02-00 GENERAL	156	206,111	0	1	( 19)	0	

Item a.

02 -GENERAL  
 02-10 ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<b>PERSONNEL</b>							
02-10-6110.00.00 Salaries	172,305	303,677	305,305	315,514	398,139	279,775	
02-10-6111.00.00 Hourly	35,382	36,397	26,543	16,723	19,801	35,757	
02-10-6111.01.00 Part-Time Hourly	0	0	5,000	4,110	4,200	5,000	
02-10-6112.00.00 Overtime	8	0	4,000	23	60	4,000	
02-10-6118.00.00 FICA	12,869	20,958	21,750	21,041	26,534	20,121	
02-10-6118.01.00 MEDICARE	3,010	4,901	4,919	4,921	6,213	4,706	
02-10-6119.00.00 Suta	41	252	1,526	76	76	1,400	
02-10-6120.00.00 Health Insurance	15,457	23,666	33,108	24,981	30,921	67,901	
02-10-6120.01.00 Health Insurance Consu	107	2,983	9,900	2,734	3,585	12,400	
02-10-6121.00.00 Long Term Disability	0	4,559	5,000	3,817	4,732	5,000	
02-10-6122.00.00 Workers Comp	2,392	810	1,745	1,095	1,095	1,250	
02-10-6124.00.00 TMRS	23,586	41,553	42,006	36,643	45,535	39,698	
02-10-6127.00.00 Uniforms	48	251	1,000	0	100	800	
02-10-6150.00.00 Meals	1,041	4,040	4,850	3,129	4,000	4,775	
02-10-6160.00.00 Training	3,793	4,844	6,240	2,325	3,500	5,500	
02-10-6162.00.00 Travel (for any purpos	621	9,140	9,063	5,665	6,500	5,836	
02-10-6163.00.00 Employee Reimbursement	0	0	0	0	0	1,000	
02-10-6166.00.00 Dues/Subscriptions	842	12,302	5,221	5,939	10,500	25,942	
02-10-6167.00.00 Hotels and Lodging	1,596	(0)	0	0	0	0	
02-10-6191.00.00 Drug Testing	0	235	300	150	150	300	
<b>TOTAL PERSONNEL</b>	<b>273,100</b>	<b>470,568</b>	<b>487,476</b>	<b>448,884</b>	<b>565,641</b>	<b>521,159</b>	
<b>LEGAL/AUDIT</b>							
02-10-6210.00.00 Legal Fees Retainer	11,000	12,000	13,800	10,350	13,800	13,800	
02-10-6211.00.00 Legal Fees	3,872	26,841	15,000	5,731	7,500	10,000	
02-10-6212.00.00 Audit Fees	0	0	110,000	0	1	35,000	
02-10-6213.00.00 Engineering Fees	1,899	46,509	0	98,605	105,000	25,000	
02-10-6214.00.00 Consulting	37,733	24,234	84,350	49,513	56,000	61,500	
02-10-6254.00.00 Contract-Building Insp	27,400	24,982	28,800	18,000	24,000	24,000	
02-10-6255.00.00 Records Retention & Di	52	611	1,500	0	1	500	
<b>TOTAL LEGAL/AUDIT</b>	<b>81,956</b>	<b>135,177</b>	<b>253,450</b>	<b>182,199</b>	<b>206,302</b>	<b>169,800</b>	
<b>CAPITAL EXPENDITURES</b>							
02-10-6300.00.00 Capital Improvement	0	0	0	2,700	2,700	0	
02-10-6305.00.00 Capital Replacement	9,975	0	0	0	0	0	
02-10-6307.00.00 COMPUTERS & SOFTWARE	3,085	3,947	6,200	14,322	14,322	2,700	
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>13,060</b>	<b>3,947</b>	<b>6,200</b>	<b>17,022</b>	<b>17,022</b>	<b>2,700</b>	
<b>OFFICE EQUIP &amp; SUPPLIES</b>							
02-10-6410.00.00 Office Supplies	7,785	10,414	10,000	8,830	10,000	10,000	
02-10-6411.00.00 Printing & Stationery	2,559	197	300	0	1	1,550	
02-10-6412.00.00 Postage, Freight, & De	9,419	3,292	9,500	3,690	5,000	4,500	
02-10-6413.00.00 EXTRACO IT TECH SUPPOR	8,053	40,703	46,000	34,704	42,000	46,000	
02-10-6414.00.00 TYLER COMPUTER SUPPORT	691	8,443	10,000	13,687	14,500	10,000	
02-10-6415.00.00 TYLER IT LICENSE	4,872	58,333	50,000	26,546	40,000	25,000	
02-10-6416.00.00 Advertising & Legal No	3,534	2,319	2,500	918	1,200	2,500	
02-10-6417.00.00 OFFICE FURNITURE-EQUIP	725	2,044	12,740	14,725	15,000	5,150	



Item a.

02 -GENERAL  
 02-10 ADMINISTRATION

	2020-2021	2021-2022	2022-2023			2023-2024	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
02-10-6421.00.00 Telephones	8,456	9,443	10,000	8,790	9,600	10,000	
02-10-6422.00.00 Cell Phones & Pagers	24,599	2,008	2,500	182	2,200	2,500	
02-10-6423.00.00 Internet Service	2,554	3,956	2,500	2,433	2,600	2,500	
02-10-6424.00.00 Electricity	3,843	4,623	4,000	3,947	4,800	4,000	
02-10-6431.00.00 Marketing/Communicatio	0	0	0	0	0	3,000	
02-10-6441.00.00 Computer Equipment	1,161	46	0	614	614	0	
02-10-6446.00.00 Copier Lease	2,583	4,254	4,000	4,149	4,400	4,000	
02-10-6447.00.00 Septic System Contract	1,783	450	500	450	450	500	
TOTAL OFFICE EQUIP & SUPPLIES	82,618	150,525	164,540	123,662	152,365	131,200	
<b>FUEL &amp; EQUIPMENT</b>							
02-10-6511.00.00 Fuel & Oil	0	0	500	607	650	700	
02-10-6519.00.00 Materials & Supplies	168	1,562	1,000	55	75	1,000	
02-10-6530.00.00 Equipmt Rentals/Leases	1,592	268	300	0	1	300	
TOTAL FUEL & EQUIPMENT	1,760	1,830	1,800	662	726	2,000	
<b>MAINTENANCE &amp; REPAIRS</b>							
02-10-6630.00.00 Equipment Maintenance	135	0	0	485	485	0	
02-10-6640.00.00 Building & Structure M	1,558	2,593	1,500	2,413	2,600	1,500	
02-10-6650.00.00 Janitorial Services &	15,209	16,992	17,000	13,523	15,000	17,000	
TOTAL MAINTENANCE & REPAIRS	16,901	19,584	18,500	16,421	18,085	18,500	
<b>BANK &amp; FINANCE FEES</b>							
02-10-6711.00.00 Late Fees & Penalties	120	2,387	0	1	0	0	
02-10-6750.00.00 Property & Liability I	9,168	4,945	10,000	3,714	3,714	5,000	
02-10-6752.00.00 Finance Charges	0	46	0	0	0	0	
TOTAL BANK & FINANCE FEES	9,288	7,379	10,000	3,715	3,714	5,000	
<b>OTHER</b>							
02-10-6918.00.00 Water Usage	286	0	0	0	0	0	
02-10-6950.00.00 Associaton Dues	2,323	0	0	0	0	0	
TOTAL OTHER	2,609	0	0	0	0	0	
<b>TOTAL 02-10 ADMINISTRATION</b>	<b>481,292</b>	<b>789,010</b>	<b>941,966</b>	<b>792,565</b>	<b>963,855</b>	<b>850,359</b>	

Item a.

02 -GENERAL  
02-20 POLICE

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
02-20-5510.00.00 POLICE DONATIONS EXPEN	1,739	646	0	5,906	5,906	0	
TOTAL	1,739	646	0	5,906	5,906	0	
<b>PERSONNEL</b>							
02-20-6110.00.00 Salaries	155,397	99,359	70,397	55,505	70,397	111,996	
02-20-6111.00.00 Hourly	289,001	324,825	464,030	335,279	415,000	484,991	
02-20-6112.00.00 Overtime	1,867	9,429	5,000	9,222	9,337	10,000	
02-20-6113.00.00 Certificate Pay	560	12,398	11,413	9,545	11,413	13,060	
02-20-6114.00.00 Incentive Pay	436	9,352	250	1,764	3,300	3,626	
02-20-6115.00.00 Medical Certification	0	7,183	7,137	5,184	7,137	9,882	
02-20-6118.00.00 FICA	27,927	26,740	35,211	24,448	31,000	39,063	
02-20-6118.01.00 MEDICARE	6,412	6,254	8,190	5,718	7,166	9,136	
02-20-6119.00.00 Suta	0	120	2,268	81	110	2,520	
02-20-6120.00.00 Health Insurance	47,441	43,981	54,177	36,953	47,500	82,414	
02-20-6120.01.00 Health Insurance Consu	275	3,300	0	1,630	2,200	0	
02-20-6122.00.00 Workers Comp	12,804	12,119	22,782	15,371	15,371	20,000	
02-20-6124.00.00 TMRS	53,995	56,054	68,831	45,706	60,600	78,316	
02-20-6127.00.00 Uniforms	6,037	9,305	8,415	8,369	8,600	12,410	
02-20-6150.00.00 Meals	0	214	750	916	1,048	2,155	
02-20-6160.00.00 Training	3,463	4,187	9,085	5,608	6,000	6,450	
02-20-6162.00.00 Travel (for any purpos	1,180	1,657	3,000	971	1,855	9,201	
02-20-6163.00.00 Employee Reimbursement	0	0	0	0	0	1,000	
02-20-6166.00.00 Publications	91	392	678	444	444	738	
TOTAL PERSONNEL	606,886	626,869	771,614	562,714	698,478	896,958	
<b>LEGAL/AUDIT</b>							
02-20-6250.00.00 Inmate Lodging (Bell C	0	0	250	0	0	250	
TOTAL LEGAL/AUDIT	0	0	250	0	0	250	
<b>CAPITAL EXPENDITURES</b>							
02-20-6305.00.00 Capital Replacement	109,639	15,995	0	23,062	23,062	21,880	
02-20-6305.01.00 Capital Replacemnt - V	0	0	115,000	0	115,000	0	
02-20-6307.00.00 COMPUTERS & SOFTWARE	9,597	59,571	15,448	12,924	15,146	19,305	
TOTAL CAPITAL EXPENDITURES	119,236	75,566	130,448	35,985	153,208	41,185	
<b>OFFICE EQUIP &amp; SUPPLIES</b>							
02-20-6410.00.00 Office Supplies	854	2,215	1,500	1,357	1,400	1,500	
02-20-6412.00.00 Postage, Freight, & De	101	86	150	14	20	150	
02-20-6413.00.00 EXTRACO IT COMPUTER SU	14,068	0	0	0	0	0	
02-20-6415.00.00 TYLER LICENSE	4,499	0	0	0	0	0	
02-20-6417.00.00 Office Equipment/ Furn	448	528	2,875	2,319	2,669	1,850	
02-20-6422.00.00 Cell Phones & Pagers	7,130	6,354	6,800	1,537	7,000	6,800	
02-20-6423.00.00 Internet Service	1,953	1,593	1,800	1,153	1,500	1,800	
TOTAL OFFICE EQUIP & SUPPLIES	29,055	10,777	13,125	6,380	12,589	12,100	

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02 -GENERAL  
 02-20 POLICE

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<b>FUEL &amp; EQUIPMENT</b>							
02-20-6511.00.00 Fuel & Oil	23,966	24,441	30,000	14,402	24,884	25,000	
02-20-6515.00.00 Body Armor	3,031	4,380	2,400	5,325	6,000	4,200	
02-20-6516.00.00 Minor Equipment & Tool	701	602	500	814	814	500	
02-20-6518.00.00 Batteries/Tires/Access	3,650	0	0	0	0	0	
02-20-6519.00.00 Materials & Supplies	8,018	3,581	4,000	3,545	3,800	4,000	
02-20-6555.00.00 Medical Supplies	757	438	500	498	500	3,377	
02-20-6560.00.00 Investigative Supplies	2,849	1,595	3,000	2,565	3,000	16,660	
02-20-6570.00.00 Guns & Gun Supplies	4,002	3,139	7,300	7,205	7,300	9,312	
02-20-6580.00.00 Fire Range Expenses	268	432	500	332	479	4,400	
<b>TOTAL FUEL &amp; EQUIPMENT</b>	<b>47,242</b>	<b>38,608</b>	<b>48,200</b>	<b>34,686</b>	<b>46,777</b>	<b>67,449</b>	
<b>MAINTENANCE &amp; REPAIRS</b>							
02-20-6610.00.00 Vehicle Maintenance &	11,007	19,168	9,166	12,272	13,000	16,428	
02-20-6620.00.00 Radio Maintenance & Re	3,395	1,462	3,550	3,229	3,229	2,000	
02-20-6621.00.00 Video Maintenance & Re	17,663	19,649	29,170	12,712	31,240	18,728	
02-20-6625.00.00 MDT Repairs	7,190	750	8,320	6,691	7,218	750	
02-20-6630.00.00 Equipment Maintenance	229	180	635	1,023	1,100	2,625	
02-20-6650.00.00 Janitorial Services &	107	101	0	0	0	0	
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>	<b>39,591</b>	<b>41,308</b>	<b>50,841</b>	<b>35,927</b>	<b>55,787</b>	<b>40,531</b>	
<b>BANK &amp; FINANCE FEES</b>							
02-20-6750.00.00 Property & Liability I	16,115	18,527	17,500	20,951	20,951	22,500	
<b>TOTAL BANK &amp; FINANCE FEES</b>	<b>16,115</b>	<b>18,527</b>	<b>17,500</b>	<b>20,951</b>	<b>20,951</b>	<b>22,500</b>	
<b>OTHER</b>							
02-20-6920.00.00 Dive Team Expenses	1,940	579	0	927	5,006	5,000	
02-20-6930.00.00 K9 Program	0	0	1	37,194	38,000	7,000	
02-20-6950.00.00 Associaton Dues	816	1,007	2,232	990	1,000	1,027	
02-20-6960.00.00 Community Events	580	494	0	1,770	1,770	2,500	
<b>TOTAL OTHER</b>	<b>3,336</b>	<b>2,080</b>	<b>2,233</b>	<b>40,881</b>	<b>45,776</b>	<b>15,527</b>	
<b>TOTAL 02-20 POLICE</b>	<b>863,200</b>	<b>814,380</b>	<b>1,034,211</b>	<b>743,431</b>	<b>1,039,472</b>	<b>1,096,500</b>	

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02 -GENERAL  
 02-21 CODE ENFORCEMENT

	2020-2021	2021-2022	2022-2023			2023-2024	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<b>PERSONNEL</b>							
02-21-6110.00.00 Salaries	48,036	50,888	50,695	39,932	50,695	52,899	
02-21-6118.00.00 FICA	2,978	3,096	3,143	2,416	3,143	3,280	
02-21-6118.01.00 MEDICARE	697	724	735	565	735	767	
02-21-6119.00.00 Suta	0	0	252	9	9	252	
02-21-6120.00.00 Health Insurance	5,488	5,201	6,020	4,604	6,020	8,453	
02-21-6120.01.00 Health Insurance Consu	31	367	0	196	250	0	
02-21-6122.00.00 Workers Comp	0	0	441	250	250	350	
02-21-6124.00.00 TMRS	5,808	6,168	6,144	4,446	6,144	6,575	
02-21-6127.00.00 Uniforms	183	286	400	400	400	400	
02-21-6160.00.00 Training	484	325	600	150	150	500	
TOTAL PERSONNEL	63,703	67,054	68,430	52,968	67,796	73,476	
<b>LEGAL/AUDIT</b>							
02-21-6251.00.00 Animal Lodging & Vet	4,277	1,291	4,680	6,331	6,400	4,680	
TOTAL LEGAL/AUDIT	4,277	1,291	4,680	6,331	6,400	4,680	
<b>CAPITAL EXPENDITURES</b>							
02-21-6305.00.00 Capital Replacement	0	0	7,500	0	1	61,000	
02-21-6307.00.00 COMPUTERS & SOFTWARE	1,607	0	0	0	0	0	
TOTAL CAPITAL EXPENDITURES	1,607	0	7,500	0	1	61,000	
<b>OFFICE EQUIP &amp; SUPPLIES</b>							
02-21-6410.00.00 Office Supplies	66	0	0	0	0	0	
02-21-6412.00.00 Postage, Freight, & De	441	202	600	187	220	400	
02-21-6413.00.00 EXTRACO IT COMPUTER SU	1,477	0	0	0	0	0	
02-21-6415.00.00 IT System License (Tyl	4,499	0	0	0	0	0	
02-21-6421.00.00 Telephones	996	47	0	141	141	0	
02-21-6422.00.00 Cell Phones & Pagers	517	458	550	42	500	550	
02-21-6424.00.00 Electricity	101	103	150	31	50	150	
TOTAL OFFICE EQUIP & SUPPLIES	8,097	809	1,300	401	911	1,100	
<b>FUEL &amp; EQUIPMENT</b>							
02-21-6511.00.00 Fuel & Oil	1,545	1,432	2,000	668	1,500	2,000	
TOTAL FUEL & EQUIPMENT	1,545	1,432	2,000	668	1,500	2,000	
<b>MAINTENANCE &amp; REPAIRS</b>							
02-21-6610.00.00 Vehicle Maintenance &	30	1,705	2,026	1,803	2,000	1,026	
TOTAL MAINTENANCE & REPAIRS	30	1,705	2,026	1,803	2,000	1,026	
<b>BANK &amp; FINANCE FEES</b>							
02-21-6750.00.00 PROPERTY AND LIABILITY	490	0	1,800	247	247	500	
TOTAL BANK & FINANCE FEES	490	0	1,800	247	247	500	

CITY OF MORGAN'S POINT RESORT  
PROPOSED BUDGET WORKSHEET  
AS OF: JULY 31ST, 2023

Item a.

02 -GENERAL  
02-21 CODE ENFORCEMENT

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)		(----- 2023-2024 -----)		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<u>OTHER</u>	_____	_____	_____	_____	_____	_____	_____
TOTAL 02-21 CODE ENFORCEMENT	79,749	72,292	87,736	62,417	78,855	143,781	

Item a.

02 -GENERAL  
 02-30 MAINTENANCE

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<b>PERSONNEL</b>							
02-30-6110.00.00 Salaries	60,866	64,992	78,777	62,113	78,777	80,453	
02-30-6111.00.00 Hourly	117,719	158,442	183,679	120,038	156,938	152,216	
02-30-6112.00.00 Overtime	261	553	2,000	272	350	2,000	
02-30-6118.00.00 FICA	11,088	13,379	16,272	11,387	14,575	14,550	
02-30-6118.01.00 MEDICARE	2,593	3,129	3,806	2,663	3,410	3,403	
02-30-6119.00.00 Suta	41	18	1,764	41	41	1,260	
02-30-6120.00.00 Health Insurance	20,643	20,672	30,099	18,465	23,148	33,811	
02-30-6120.01.00 Health Insurance Consu	122	1,467	0	839	950	0	
02-30-6122.00.00 Workers Comp	6,680	7,210	8,263	5,856	5,856	6,500	
02-30-6124.00.00 TMRS	21,544	22,890	30,610	18,851	23,652	27,926	
02-30-6127.00.00 Uniforms	3,357	2,902	2,500	1,634	2,000	2,000	
02-30-6160.00.00 Training	0	971	3,000	0	0	2,000	
02-30-6162.00.00 Travel (for any purpos	0	1,007	1,500	13	13	1,500	
TOTAL PERSONNEL	244,916	297,632	362,270	242,171	309,710	327,619	
<b>LEGAL/AUDIT</b>							
02-30-6213.00.00 Engineering	0	0	0	0	0	10,000	
TOTAL LEGAL/AUDIT	0	0	0	0	0	10,000	
<b>CAPITAL EXPENDITURES</b>							
02-30-6300.00.00 Capital Improvement	336	0	10,000	9,800	9,800	27,000	
02-30-6300.01.00 Road Construction & Re	20,316	2,925	60,000	0	5,000	0	
02-30-6300.02.00 Sales Tax Funded Road	37,477	0	55,000	37,428	55,000	59,375	
02-30-6305.00.00 CAPITAL REPLACEMENT	26,385	0	0	0	0	53,000	
TOTAL CAPITAL EXPENDITURES	84,513	2,925	125,000	47,228	69,800	139,375	
<b>OFFICE EQUIP &amp; SUPPLIES</b>							
02-30-6413.00.00 EXTRACO IT COMPUTER SU	1,493	0	0	0	0	0	
02-30-6415.00.00 IT SYSTEM LICENSE	4,499	0	0	0	0	0	
02-30-6421.00.00 Telephones	1,015	965	1,000	337	1,000	1,000	
02-30-6422.00.00 Cell Phones	1,026	916	1,000	83	1,000	1,000	
02-30-6423.00.00 Internet Service	2,529	1,482	2,000	988	1,500	2,000	
02-30-6424.00.00 Electricity	4,455	5,725	5,000	4,931	5,800	5,000	
02-30-6425.00.00 Garbage Dumpsters	21,582	22,339	25,000	12,877	24,000	25,000	
02-30-6446.00.00 Copier Lease	358	358	350	0	0	0	
TOTAL OFFICE EQUIP & SUPPLIES	36,958	31,784	34,350	19,216	33,300	34,000	
<b>FUEL &amp; EQUIPMENT</b>							
02-30-6511.00.00 Fuel & Oil	11,304	10,833	17,500	7,244	11,500	12,000	
02-30-6514.00.00 Signs & Supplies	2,200	224	2,000	170	250	1,000	
02-30-6516.00.00 Minor Equipment	506	1,513	1,000	1,683	1,800	1,500	
02-30-6518.00.00 Batteries/Tires/Access	5,880	0	0	516	516	0	
02-30-6519.00.00 Materials & Supplies	3,111	4,019	4,000	2,395	2,400	4,000	
02-30-6520.00.00 Minor Tools	625	10	500	0	0	500	
02-30-6530.00.00 Equipment Rental/Lease	7,136	528	5,000	0	0	2,000	
02-30-6540.00.00 Safety Equipment	456	946	1,000	0	0	1,000	
TOTAL FUEL & EQUIPMENT	31,218	18,072	31,000	12,008	16,466	22,000	

CITY OF MORGAN'S POINT RESORT  
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Item a.

02 -GENERAL  
 02-30 MAINTENANCE

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<b>MAINTENANCE &amp; REPAIRS</b>							
02-30-6610.00.00 Vehicle Maintenance &	2,785	5,515	5,000	2,190	2,400	3,000	
02-30-6630.00.00 Equipment Maintenance	15,984	12,109	20,000	22,325	25,000	15,000	
02-30-6640.00.00 Building & Structure M	2,283	4,046	5,000	2,106	2,500	3,500	
02-30-6641.00.00 Parks, Recreation & Gr	6,093	8,428	10,000	4,855	5,500	7,500	
02-30-6655.00.00 Demolition/ Brush Ser(	783)	0	2,500	3,500	3,500	2,500	
TOTAL MAINTENANCE & REPAIRS	26,362	30,099	42,500	34,977	38,900	31,500	
<b>BANK &amp; FINANCE FEES</b>							
02-30-6750.00.00 Property & Liability I	6,100	7,884	8,000	9,110	9,110	10,000	
TOTAL BANK & FINANCE FEES	6,100	7,884	8,000	9,110	9,110	10,000	
<b>OTHER</b>							
02-30-6918.00.00 Water Usage	710	0	0	0	0	0	
TOTAL OTHER	710	0	0	0	0	0	
<b>TOTAL 02-30 MAINTENANCE</b>	<b>430,776</b>	<b>388,396</b>	<b>603,120</b>	<b>364,711</b>	<b>477,286</b>	<b>574,494</b>	

Item a.

02 -GENERAL  
02-51 MUNICIPAL COURT

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	(----- 2022-2023 -----) YEAR-TO-DATE ACTUAL	(----- 2022-2023 -----) REESTIMATED ACTUAL	(----- 2023-2024 -----) REQUESTED BUDGET	(----- 2023-2024 -----) APPROVED BUDGET	WORKSPACE
<b>PERSONNEL</b>								
02-51-6110.00.00 Salaries	10,000	20,961	21,572	16,816	21,301	25,923		
02-51-6111.00.00 Hourly	14,103	( 0)	0	0	0	0		
02-51-6118.00.00 FICA	1,494	1,186	1,337	1,085	1,378	1,607		
02-51-6118.01.00 MEDICARE	350	278	313	254	322	376		
02-51-6119.00.00 Suta	81	75	306	9	14	319		
02-51-6120.00.00 Health Insurance	1,196	1,958	1,505	1,122	1,401	2,113		
02-51-6120.01.00 Health Insurance Consu	31	367	0	169	185	0		
02-51-6122.00.00 Workers Comp	0	0	117	0	0	0		
02-51-6124.00.00 TMRS	1,705	1,149	1,403	1,016	1,272	1,979		
02-51-6160.00.00 Training	919	550	400	1,247	1,250	600		
02-51-6162.00.00 Travel (for any purpos	0	25	600	96	600	346		
02-51-6167.00.00 Hotels and Lodging	0	50	0	0	0	0		
TOTAL PERSONNEL	29,879	26,599	27,552	21,813	27,723	33,264		
<b>LEGAL/AUDIT</b>								
02-51-6210.00.00 Legal Fees-prosecutor	2,190	743	2,000	675	800	2,000		
02-51-6253.00.00 Bad Debt Collection Se	2,118	106	0	0	0	0		
02-51-6290.00.00 STATE COURT COST AND F	19,120	0	0	13	13	0		
TOTAL LEGAL/AUDIT	23,428	849	2,000	688	813	2,000		
<b>CAPITAL EXPENDITURES</b>								
<b>OFFICE EQUIP &amp; SUPPLIES</b>								
02-51-6410.00.00 Office Supplies	314	216	300	7	7	300		
02-51-6412.00.00 Postage, Freight, & De	616	391	500	301	350	500		
02-51-6413.00.00 EXTRACO IT COMPUTER SU	2,418	0	0	0	0	0		
02-51-6414.00.00 Computer System Suppor	1,404	883	0	0	0	0		
02-51-6415.00.00 IT System License (Tyl	4,499	0	0	0	0	0		
02-51-6421.00.00 Telephones	1,069	655	1,000	141	800	1,000		
02-51-6423.00.00 IT & Internet Service	136	0	0	0	0	0		
02-51-6424.00.00 Electricity	1,509	1,742	2,000	1,364	1,800	2,000		
02-51-6446.00.00 Copier Lease	807	324	0	0	0	0		
TOTAL OFFICE EQUIP & SUPPLIES	12,773	4,209	3,800	1,814	2,957	3,800		
<b>FUEL &amp; EQUIPMENT</b>								
<b>MAINTENANCE &amp; REPAIRS</b>								
<b>BANK &amp; FINANCE FEES</b>								
<b>OTHER</b>								
02-51-6980.00.00 Bad Debt Expense	962	153	0	0	0	0		
TOTAL OTHER	962	153	0	0	0	0		
TOTAL 02-51 MUNICIPAL COURT	67,042	31,811	33,352	24,315	31,493	39,064		



CITY OF MORGAN'S POINT RESORT  
PROPOSED BUDGET WORKSHEET  
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Item a.

02 -GENERAL  
02-53 CHILD SAFETY

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
OTHER							

CITY OF MORGAN'S POINT RESORT  
PROPOSED BUDGET WORKSHEET  
AS OF: JULY 31ST, 2023

Item a.

02 -GENERAL  
02-54 COURT SECURITY

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
DEPARTMENTAL EXPENDITURES						DR	WORKSPACE
<u>PERSONNEL</u>	_____	_____	_____	_____	_____	_____	_____

CITY OF MORGAN'S POINT RESORT  
PROPOSED BUDGET WORKSHEET  
AS OF: JULY 31ST, 2023

Item a.

02 -GENERAL  
02-55 COURT TECH

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
DEPARTMENTAL EXPENDITURES						DR	WORKSPACE
OTHER	_____	_____	_____	_____	_____	_____	_____

Item a.

02 -GENERAL  
 02-61 LIBRARY

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>PERSONNEL</u>	_____	_____	_____	_____	_____	_____	_____
<u>LEGAL/AUDIT</u>	_____	_____	_____	_____	_____	_____	_____
<u>CAPITAL EXPENDITURES</u>							
02-61-6300.00.00 Capital Improvements	0	0	0	0	0	10,000	_____
02-61-6307.00.00 COMPUTERS & SOFTWARE	0	0	2,000	1,458	1,458	4,000	_____
TOTAL CAPITAL EXPENDITURES	0	0	2,000	1,458	1,458	14,000	_____
<u>OFFICE EQUIP &amp; SUPPLIES</u>							
02-61-6413.00.00 Computer Program Suppo	3,920	1,648	1,850	0	0	0	_____
02-61-6415.00.00 IT SYSTEM LICENSE (TYL	281	0	0	0	0	0	_____
02-61-6416.00.00 COMPUTER SOFTWARE/CATA	800	800	850	800	800	850	_____
02-61-6416.01.00 TexShare Online Catalo	0	0	250	0	0	0	_____
02-61-6417.00.00 Advertising	0	0	0	0	0	300	_____
02-61-6424.00.00 Electricity	503	581	750	455	718	750	_____
TOTAL OFFICE EQUIP & SUPPLIES	5,504	3,028	3,700	1,255	1,518	1,900	_____
<u>FUEL &amp; EQUIPMENT</u>							
02-61-6519.00.00 Materials & Supplies	766	1,118	1,250	2,643	2,800	1,250	_____
TOTAL FUEL & EQUIPMENT	766	1,118	1,250	2,643	2,800	1,250	_____
<u>MAINTENANCE &amp; REPAIRS</u>	_____	_____	_____	_____	_____	_____	_____
<u>BANK &amp; FINANCE FEES</u>	_____	_____	_____	_____	_____	_____	_____
<u>OTHER</u>							
02-61-6930.00.00 BOOKS/DVD'S/VIDEOS	1,069	401	1,800	32	1,800	1,800	_____
02-61-6999.00.00 Summer Reading/Misc Ex	1,945	1,370	2,500	591	2,500	3,750	_____
TOTAL OTHER	3,014	1,770	4,300	623	4,300	5,550	_____
<b>TOTAL 02-61 LIBRARY</b>	<b>9,284</b>	<b>5,917</b>	<b>11,250</b>	<b>5,979</b>	<b>10,076</b>	<b>22,700</b>	

Item a.

02 -GENERAL  
 02-62 COM. CENTER & POOL

	2020-2021	2021-2022	2022-2023			2023-2024	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<b>PERSONNEL</b>							
02-62-6111.00.00 Hourly	20,200	22,338	22,000	14,155	23,000	23,173	
02-62-6118.00.00 FICA	1,234	1,385	1,364	878	1,400	1,437	
02-62-6118.01.00 MEDICARE	289	324	319	205	345	336	
02-62-6119.00.00 Suta	326	428	560	23	100	650	
02-62-6122.00.00 Workers Comp	0	0	600	0	1	0	
02-62-6127.00.00 Uniforms	519	619	879	755	800	879	
02-62-6160.00.00 Training	0	0	624	0	0	0	
02-62-6166.00.00 Dues/Fees/Subscription	0	744	750	0	0	0	
TOTAL PERSONNEL	22,567	25,839	27,096	16,016	25,646	26,475	
<b>LEGAL/AUDIT</b>							
<b>CAPITAL EXPENDITURES</b>							
02-62-6300.00.00 CAPITAL IMPROVEMENT	0	19,977	20,000	0	1	0	
02-62-6305.00.00 CAPITAL REPLACEMENT	0	4,966	22,375	20,609	20,609	46,084	
TOTAL CAPITAL EXPENDITURES	0	24,943	42,375	20,609	20,610	46,084	
<b>OFFICE EQUIP &amp; SUPPLIES</b>							
02-62-6410.00.00 Office Supplies	53	0	650	468	500	0	
02-62-6416.00.00 ADVERTISEMENT AND LEGA	0	0	300	0	0	300	
02-62-6422.00.00 Cell Phones & Pagers	38	0	0	0	0	0	
02-62-6423.00.00 IT & Internet Service	1,503	1,078	1,850	529	600	1,850	
02-62-6424.00.00 Electricity	5,042	5,419	5,500	4,287	5,500	5,500	
02-62-6425.00.00 Garbage Dumpsters	1,338	817	1,350	373	450	0	
TOTAL OFFICE EQUIP & SUPPLIES	7,976	7,314	9,650	5,657	7,050	7,650	
<b>FUEL &amp; EQUIPMENT</b>							
02-62-6517.00.00 Chemicals	2,832	5,168	0	0	0	0	
02-62-6519.00.00 Materials & Supplies	768	395	450	441	450	450	
TOTAL FUEL & EQUIPMENT	3,600	5,563	450	441	450	450	
<b>MAINTENANCE &amp; REPAIRS</b>							
02-62-6630.00.00 Equipment Maintenance	728	729	2,000	2,324	2,500	2,000	
02-62-6640.00.00 Building & Structure M	2,374	1,809	2,000	370	500	12,000	
TOTAL MAINTENANCE & REPAIRS	3,102	2,538	4,000	2,694	3,000	14,000	
<b>BANK &amp; FINANCE FEES</b>							
02-62-6750.00.00 PROPERTY AND LIABILITY	601	0	650	1,084	1,084	1,250	
TOTAL BANK & FINANCE FEES	601	0	650	1,084	1,084	1,250	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
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02 -GENERAL  
 02-62 COM. CENTER & POOL

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<b>OTHER</b>							
02-62-6917.00.00 Vending Machine / Snac	0	0	100	0	0	0	_____
02-62-6918.00.00 Water Usage	<u>2,316</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL OTHER	2,316	0	100	0	0	0	_____
<b>TOTAL 02-62 COM. CENTER &amp; POOL</b>	<b>40,162</b>	<b>66,198</b>	<b>84,321</b>	<b>46,501</b>	<b>57,840</b>	<b>95,909</b>	

Item a.

02 -GENERAL  
 02-63 PPF

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<b>PERSONNEL</b>							
02-63-6111.00.00 ELECTION HOURLY	1,367	0	1,600	3,669	3,669	0	
02-63-6127.00.00 UNIFORMS (CITY COUNCIL)	72	0	0	0	0	300	
02-63-6160.00.00 CITY COUNCIL TRAINING	1,320	2,088	1,350	0	1,350	2,700	
02-63-6161.00.00 CITY COUNCIL TRAVEL &	151	300	1,950	2,080	2,200	3,600	
02-63-6162.00.00 CITY COUNCIL HOTEL-FOO	114	0	0	0	0	0	
TOTAL PERSONNEL	3,023	2,388	4,900	5,749	7,219	6,600	
<b>LEGAL/AUDIT</b>							
02-63-6219.00.00 BELL COUNTY ELECTION S	4,698	0	15,000	9,997	9,997	6,000	
02-63-6258.00.00 HEALTH DEPARTMENT FEES	11,476	11,811	12,500	11,811	11,811	12,500	
02-63-6259.00.00 Appraisal District Fee	20,518	24,143	26,000	18,830	25,000	26,000	
TOTAL LEGAL/AUDIT	36,692	35,954	53,500	40,638	46,808	44,500	
<b>CAPITAL EXPENDITURES</b>							
02-63-6307.00.00 COMPUTERS AND SOFTWARE	299	36	25,000	21,494	21,494	0	
TOTAL CAPITAL EXPENDITURES	299	36	25,000	21,494	21,494	0	
<b>OFFICE EQUIP &amp; SUPPLIES</b>							
02-63-6424.00.00 ELECTRICITY (STREET LI	15,587	16,138	17,000	11,661	15,531	17,000	
TOTAL OFFICE EQUIP & SUPPLIES	15,587	16,138	17,000	11,661	15,531	17,000	
<b>OTHER</b>							
02-63-6940.00.00 COMMUNITY ACTIVITIES	968	23,444	10,000	6,575	7,500	10,000	
TOTAL OTHER	968	23,444	10,000	6,575	7,500	10,000	
<b>TOTAL 02-63 PPF</b>	<b>56,569</b>	<b>77,960</b>	<b>110,400</b>	<b>86,118</b>	<b>98,552</b>	<b>78,100</b>	

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02 -GENERAL  
 02-80 FIRE DEPT.

	2020-2021	2021-2022	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<b>DEBT SERVICES</b>							
<b>PERSONNEL</b>							
02-80-6110.00.00 Salaries	157,179	167,060	131,664	103,812	131,664	134,970	
02-80-6111.00.00 Hourly	12,975	0	96,660	77,401	97,000	140,905	
02-80-6111.01.00 Part-Time Hourly	8,343	28,827	35,360	20,996	34,500	28,704	
02-80-6112.00.00 Overtime	0	0	6,864	3,524	4,500	11,211	
02-80-6113.00.00 Certificate Pay	0	3,660	3,640	2,870	3,640	3,640	
02-80-6115.00.00 Medical Certificate	0	3,760	3,640	2,870	3,640	6,115	
02-80-6118.00.00 FICA	11,067	11,856	16,605	12,893	16,605	21,499	
02-80-6118.01.00 MEDICARE	2,588	2,773	3,883	3,015	3,883	5,028	
02-80-6119.00.00 Suta	0	177	2,394	68	68	2,772	
02-80-6120.00.00 Health Insurance	16,901	15,603	24,079	17,989	24,079	40,151	
02-80-6120.01.00 Health Insurance Consu	92	1,100	0	818	1,100	0	
02-80-6122.00.00 Workers Comp	8,902	5,427	13,765	12,918	12,918	14,000	
02-80-6124.00.00 TMRS	19,003	21,147	28,175	21,061	28,175	36,897	
02-80-6127.00.00 Uniforms	4,082	5,132	5,392	5,542	5,600	5,375	
02-80-6150.00.00 Meals	2,035	2,258	2,760	2,088	2,760	2,950	
02-80-6160.00.00 Training	6,493	14,335	14,598	10,882	14,598	18,676	
02-80-6162.00.00 Travel (for any purpos	2,612	16,976	20,950	12,470	20,450	23,466	
02-80-6163.00.00 Employee Reimbursement	0	0	0	0	0	1,000	
02-80-6167.00.00 Hotels and Lodging	11,184	0	0	0	0	0	
TOTAL PERSONNEL	263,455	300,091	410,430	311,215	405,180	497,359	
<b>LEGAL/AUDIT</b>							
<b>CAPITAL EXPENDITURES</b>							
02-80-6300.00.00 Capital Improvement	0	0	0	0	0	2,250	
02-80-6305.00.00 Capital Replacement	0	10,292	28,476	28,956	28,956	0	
02-80-6307.00.00 COMPUTERS & SOFTWARE	6,000	0	750	1,504	1,550	0	
TOTAL CAPITAL EXPENDITURES	6,000	10,292	29,226	30,460	30,506	2,250	
<b>OFFICE EQUIP &amp; SUPPLIES</b>							
02-80-6410.00.00 Office Supplies	532	534	500	395	525	500	
02-80-6412.00.00 Postage, Freight, & De	78	37	25	32	35	50	
02-80-6413.00.00 Computer System Suppor	5,336	0	0	0	0	0	
02-80-6415.00.00 IT System License (Tyl	4,499	0	0	0	0	0	
02-80-6417.00.00 Office Equipment/ Furn	1,940	338	4,500	548	4,387	0	
02-80-6422.00.00 Cell Phones & Pagers	3,631	3,165	4,000	353	4,000	3,900	
02-80-6423.00.00 IT & Internet Service	1,953	1,635	1,400	1,299	1,400	1,704	
02-80-6445.00.00 Water Rescue Equipment	1,493	2,540	500	563	600	525	
TOTAL OFFICE EQUIP & SUPPLIES	19,463	8,248	10,925	3,190	10,947	6,679	



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02 -GENERAL  
 02-80 FIRE DEPT.

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<b>FUEL &amp; EQUIPMENT</b>							
02-80-6511.00.00 Fuel & Oil	9,081	10,120	13,747	6,529	10,750	11,500	
02-80-6518.00.00 Batteries/Tires/Access	9,490	0	0	0	0	0	
02-80-6519.00.00 Materials & Supplies	6,108	6,717	7,500	6,484	7,500	8,000	
02-80-6520.00.00 Minor Tools	4,069	13,258	17,712	10,270	16,490	10,536	
02-80-6540.00.00 Personal Protective Eq	10,170	13,384	16,735	11,108	16,735	15,585	
02-80-6550.00.00 EMS Supplies	4,889	5,429	6,035	4,914	6,035	5,075	
TOTAL FUEL & EQUIPMENT	43,807	48,909	61,729	39,305	57,510	50,696	
<b>MAINTENANCE &amp; REPAIRS</b>							
02-80-6610.00.00 Vehicle Maintenance &	31,961	18,539	18,204	16,079	23,000	19,475	
02-80-6620.00.00 Radio Maintenance & Re	1,725	1,222	2,385	675	2,385	2,555	
02-80-6630.00.00 Equipment Maintenance	2,908	5,504	4,450	2,562	4,450	12,030	
02-80-6650.00.00 Janitorial Services &	29	21	0	0	0	0	
TOTAL MAINTENANCE & REPAIRS	36,623	25,287	25,039	19,316	29,835	34,060	
<b>BANK &amp; FINANCE FEES</b>							
02-80-6750.00.00 Property & Liability I	8,781	15,263	8,800	7,772	7,772	9,000	
TOTAL BANK & FINANCE FEES	8,781	15,263	8,800	7,772	7,772	9,000	
<b>DEPR. &amp; OPER. TRANSFERS</b>							
02-80-6810.00.00 Grant Funded Programs	26,132	20,086	0	24,270	24,500	0	
TOTAL DEPR. & OPER. TRANSFERS	26,132	20,086	0	24,270	24,500	0	
<b>OTHER</b>							
02-80-6950.00.00 Professional Dues & Me	2,125	6,722	6,201	4,750	5,000	6,650	
02-80-6999.00.00 Miscellaneous Expense	408	(73)	0	0	0	0	
TOTAL OTHER	2,533	6,649	6,201	4,750	5,000	6,650	
<b>TOTAL 02-80 FIRE DEPT.</b>	<b>406,794</b>	<b>434,825</b>	<b>552,350</b>	<b>440,279</b>	<b>571,250</b>	<b>606,694</b>	

Item a.

02 -GENERAL  
 02-90 PUBLIC SAFETY

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	(----- 2022-2023 -----) YEAR-TO-DATE ACTUAL	(----- 2022-2023 -----) REESTIMATED ACTUAL	(----- 2023-2024 -----) REQUESTED BUDGET DR	(----- 2023-2024 -----) APPROVED BUDGET WORKSPACE
<b>PERSONNEL</b>							
<b>OFFICE EQUIP &amp; SUPPLIES</b>							
02-90-6421.00.00 Telephones	9,558	8,907	9,000	7,607	9,300	9,000	
02-90-6424.00.00 Electricity	6,068	7,045	7,000	4,596	6,000	7,000	
02-90-6425.00.00 Garbage Dumpsters	810	1,838	600	550	1,000	0	
02-90-6446.00.00 Copier Lease	2,615	2,577	3,000	1,676	1,750	3,000	
TOTAL OFFICE EQUIP & SUPPLIES	19,051	20,366	19,600	14,429	18,050	19,000	
<b>FUEL &amp; EQUIPMENT</b>							
02-90-6511.00.00 Propane	275	1,127	1,400	1,715	2,200	2,000	
TOTAL FUEL & EQUIPMENT	275	1,127	1,400	1,715	2,200	2,000	
<b>MAINTENANCE &amp; REPAIRS</b>							
02-90-6630.00.00 Equipment Maintenance	2,701	21,473	4,125	8,733	9,250	5,000	
02-90-6640.00.00 Building & Structure M	4,443	5,474	4,000	1,969	2,400	4,000	
02-90-6650.00.00 Janitorial Services &	1,217	835	1,500	1,059	1,200	1,500	
TOTAL MAINTENANCE & REPAIRS	8,361	27,782	9,625	11,761	12,850	10,500	
<b>OTHER</b>							
02-90-6918.00.00 Water Usage	376	0	0	0	0	0	
TOTAL OTHER	376	0	0	0	0	0	
TOTAL 02-90 PUBLIC SAFETY	28,064	49,276	30,625	27,905	33,100	31,500	
TOTAL EXPENDITURES	2,463,088	2,936,175	3,489,330	2,594,221	3,361,760	3,539,100	
REVENUE OVER/(UNDER) EXPENDITURES	896,523	151,813	( 127,863)	688,800	99,382	( 93,199)	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

09 -INTEREST & SINKING  
 GENERAL

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<b>TAXES</b>							
09-00-4110.02.00 I&S Property Tax Reven	0	0	330,527	325,267	330,527	479,238	
09-00-4111.02.00 I&S Delinquent Propert	0	0	0	3,672	4,000	0	
TOTAL TAXES	0	0	330,527	328,939	334,527	479,238	
<b>INTEREST EARNED</b>							
09-00-4411.00.00 TexPool I&S Interest E	15	141	250	656	839	1,025	
TOTAL INTEREST EARNED	15	141	250	656	839	1,025	
TOTAL GENERAL	15	141	330,777	329,595	335,366	480,263	
TOTAL REVENUES	15	141	330,777	329,595	335,366	480,263	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

09 -INTEREST & SINKING  
 GENERAL

	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<hr/>							
<u>DEBT SERVICES</u>							
09-00-6000.00.00 DEBT SERVICE GOV (PRIN	0	0	247,895	247,895	247,895	393,228	
09-00-6001.00.00 DEBT SERVICE GOV (INTE	0	0	82,632	67,787	82,632	86,010	
TOTAL DEBT SERVICES	0	0	330,527	315,682	330,527	479,238	
<hr/>							
<u>PERSONNEL</u>							
<hr/>							
<u>OFFICE EQUIP &amp; SUPPLIES</u>							
<hr/>							
TOTAL GENERAL	0	0	330,527	315,682	330,527	479,238	
<hr/>							
TOTAL EXPENDITURES	0	0	330,527	315,682	330,527	479,238	
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REVENUE OVER/(UNDER) EXPENDITURES	15	141	250	13,913	4,839	1,025	
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11 -WATER  
 WATER DEPARTMENT

	2020-2021	2021-2022	2022-2023		2023-2024		
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
TAXES							
FRANCHISE/ROW							
COURT							
<u>OPERATING REVENUE</u>							
11-00-4335.00.00 Garbage Revenue	319,417	341,053	355,000	286,607	385,000	410,000	
11-00-4350.00.00 Water Revenue	1,742,418	1,943,703	1,790,000	1,277,439	1,825,000	1,925,000	
11-00-4352.00.00 Water Late Fee Revenue	35,320	37,580	35,000	33,320	40,770	37,500	
11-00-4353.00.00 Water Lock-Off Fee Rev	8,280	10,620	7,500	7,650	10,035	8,500	
11-00-4354.00.00 Water Tap Fee Revenue	50,250	40,380	50,000	29,390	34,390	40,000	
11-00-4355.00.00 Water Connection Fee R	7,790	8,370	7,500	4,170	5,200	7,500	
TOTAL OPERATING REVENUE	2,163,475	2,381,706	2,245,000	1,638,576	2,300,395	2,428,500	
<u>INTEREST EARNED</u>							
<u>DONATIONS &amp; OTHER CONT.</u>							
<u>LICENSES, FEES, &amp; PERMITS</u>							
11-00-4630.00.00 Returned Check Fee Rev	425	350	500	425	500	500	
TOTAL LICENSES, FEES, & PERMITS	425	350	500	425	500	500	
<u>OPERATING TRANSFERS IN</u>							
<u>GRANTS &amp; INSURANCE CLAIM</u>							
<u>USER FEES</u>							
11-00-4999.00.00 Miscellaneous Revenue	0	30	0	0	0	0	
TOTAL USER FEES	0	30	0	0	0	0	
TOTAL WATER DEPARTMENT	2,163,900	2,382,086	2,245,500	1,639,001	2,300,895	2,429,000	
TOTAL REVENUES	2,163,900	2,382,086	2,245,500	1,639,001	2,300,895	2,429,000	

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11 -WATER  
 WATER DEPARTMENT

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<b>DEBT SERVICES</b>							
11-00-6000.00.00 DEBT SERVICE GOV(PRINC	257,125	172,702	78,500	78,499	78,499	0	
11-00-6001.00.00 DEBT SERVICE GOV(INTER	59,661	43,180	12,651	12,651	12,651	0	
TOTAL DEBT SERVICES	316,786	215,882	91,151	91,150	91,150	0	
<b>PERSONNEL</b>							
11-00-6110.00.00 Salaries	127,362	126,027	203,906	115,801	144,503	196,209	
11-00-6111.00.00 Hourly	163,587	185,897	262,056	185,205	232,500	238,424	
11-00-6112.00.00 Overtime	1,596	1,160	2,000	2,619	3,000	4,000	
11-00-6115.00.00 Certificate	0	0	0	7,120	10,300	12,480	
11-00-6118.00.00 FICA	18,013	18,171	30,652	19,160	23,500	28,361	
11-00-6118.01.00 MEDICARE	4,213	4,250	6,586	4,481	5,300	6,633	
11-00-6119.00.00 Suta	81	0	2,167	80	80	2,167	
11-00-6120.00.00 Health Insurance	30,069	26,230	50,265	31,193	36,000	66,354	
11-00-6120.01.00 Health Insurance Consu	138	1,650	0	1,346	1,500	0	
11-00-6122.00.00 Workers Comp	6,313	7,338	10,440	6,215	6,215	7,500	
11-00-6124.00.00 TMRS	34,751	36,935	56,453	34,165	40,000	56,859	
11-00-6127.00.00 Uniforms	3,729	4,356	3,000	1,814	3,000	3,000	
11-00-6150.00.00 Meals	784	1,276	1,100	837	1,100	1,281	
11-00-6160.00.00 Training	2,730	3,958	4,129	2,054	4,000	4,330	
11-00-6162.00.00 Travel (for any purpos	0	0	50	0	0	50	
11-00-6163.00.00 Employee Reimbursement	0	0	0	0	0	1,000	
11-00-6166.00.00 Publications	39	0	100	70	80	100	
11-00-6167.00.00 Hotels & Lodging	0	1,567	800	450	450	800	
TOTAL PERSONNEL	393,405	418,816	633,703	412,611	511,528	629,548	
<b>LEGAL/AUDIT</b>							
11-00-6213.00.00 Engineering Fees	0	11,006	50,000	35,263	40,000	40,000	
11-00-6214.00.00 Consulting	1,109	0	11,000	0	0	0	
11-00-6216.00.00 STATE PERMIT/LEGAL	37,184	4,334	4,350	4,284	4,284	4,350	
11-00-6253.00.00 COLLECTIONS MVBA	10,060	3,789	7,000	5,455	5,750	7,000	
TOTAL LEGAL/AUDIT	48,352	19,129	72,350	45,001	50,034	51,350	
<b>CAPITAL EXPENDITURES</b>							
11-00-6300.00.00 Capital Improvement	0	24,246	10,000	13,042	13,100	15,800	
11-00-6305.00.00 Capital Replacement PR	40,000	0	0	0	0	0	
11-00-6306.00.00 VEHICLES	0	32,839	0	( 165)	( 165)	0	
11-00-6307.00.00 COMPUTERS & SOFTWARE	6,516	1,672	7,125	4,283	5,100	6,500	
TOTAL CAPITAL EXPENDITURES	46,516	58,757	17,125	17,161	18,035	22,300	
<b>OFFICE EQUIP &amp; SUPPLIES</b>							
11-00-6410.00.00 Office Supplies	3,581	0	0	0	0	0	
11-00-6412.00.00 Postage, Freight, & De	1,412	13,024	10,000	6,592	7,500	10,000	
11-00-6413.00.00 EXTRACO IT COMPUTER SU	4,374	92	0	0	0	0	
11-00-6414.00.00 Computer System Suppor	8,306	0	0	0	0	0	
11-00-6415.00.00 IT System License (Tyl	4,499	0	0	0	0	0	
11-00-6416.00.00 Advertising & Legal No	0	574	0	0	0	0	
11-00-6417.00.00 Office Furniture-Equip	0	0	1,800	976	976	0	

Item a.

11 -WATER  
 WATER DEPARTMENT

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
11-00-6421.00.00 Telephones	2,392	2,587	2,000	1,980	2,300	2,000	
11-00-6422.00.00 Cell Phones & Pagers	1,026	916	1,400	83	1,000	1,400	
11-00-6423.00.00 Internet Service	1,450	1,609	1,800	828	1,650	1,800	
11-00-6424.00.00 Electricity	16,817	20,064	17,000	11,081	15,000	17,000	
11-00-6446.00.00 Copier Lease	2,134	3,721	3,500	794	1,000	3,500	
TOTAL OFFICE EQUIP & SUPPLIES	45,993	42,588	37,500	22,333	29,426	35,700	
<b>FUEL &amp; EQUIPMENT</b>							
11-00-6511.00.00 Fuel & Oil	7,598	9,480	16,000	4,893	13,000	18,398	
11-00-6512.00.00 Tap Materials	5,185	7,852	8,000	3,403	4,000	8,000	
11-00-6513.00.00 Road Construction Mate	4,215	875	4,000	2,433	2,500	3,000	
11-00-6516.00.00 Minor Equipment & Tool	2,073	991	1,700	1,748	1,790	1,700	
11-00-6517.00.00 Chemicals	4,661	7,186	8,000	10,396	10,500	11,000	
11-00-6517.01.00 Insecticides & Herbici	197	300	300	0	300	300	
11-00-6518.00.00 Batteries/Tires/Access	3,017	615	3,300	685	3,800	7,873	
11-00-6519.00.00 Materials & Supplies	34,681	31,600	32,000	14,643	18,000	32,000	
11-00-6520.00.00 Tools	715	554	500	212	500	500	
11-00-6521.00.00 Water Meters	13,454	17,207	15,000	55,853	60,000	25,000	
11-00-6530.00.00 Equipment Rental/Lease	0	0	1,000	0	0	1,000	
11-00-6540.00.00 Protective Gear	2,020	857	1,500	1,229	1,500	16,465	
TOTAL FUEL & EQUIPMENT	77,817	77,517	91,300	95,495	115,890	125,236	
<b>MAINTENANCE &amp; REPAIRS</b>							
11-00-6610.00.00 Vehicle Maintenance &	2,459	2,126	1,500	870	1,000	1,500	
11-00-6611.00.00 Contrator/Contractor S	4,253	8,772	5,000	6,185	6,185	7,500	
11-00-6630.00.00 Equipment Maintenance	9,438	34,244	10,000	6,747	10,000	10,000	
11-00-6640.00.00 Building & Structure M	450	1,591	400	66	100	600	
11-00-6645.00.00 Water Testing	10,176	8,831	10,000	8,373	11,000	12,000	
11-00-6650.00.00 Janitorial Services &	282	259	350	215	250	450	
TOTAL MAINTENANCE & REPAIRS	27,057	55,822	27,250	22,457	28,535	32,050	
<b>BANK &amp; FINANCE FEES</b>							
11-00-6750.00.00 Property & Liability I	3,207	7,058	6,700	8,567	8,567	9,000	
TOTAL BANK & FINANCE FEES	3,207	7,058	6,700	8,567	8,567	9,000	
<b>DEPR. &amp; OPER. TRANSFERS</b>							
<b>OTHER</b>							
11-00-6911.00.00 Bulk Water Purchases	596,022	818,791	735,000	475,302	700,000	810,000	
11-00-6912.00.00 Garbage - Wholesale Se	267,509	303,317	325,000	298,092	360,000	390,000	
11-00-6918.00.00 Water Usage	267	0	0	0	0	0	
11-00-6950.00.00 Association Dues	376	1,009	700	431	500	700	
11-00-6980.00.00 Bad Debt Expense	220	17	400	110	110	400	
11-00-6990.00.00 Water & Sewer Franchis	0	0	125,000	0	0	125,000	
TOTAL OTHER	864,394	1,123,134	1,186,100	773,935	1,060,610	1,326,100	
<b>TOTAL WATER DEPARTMENT</b>	<b>1,823,527</b>	<b>2,018,704</b>	<b>2,163,179</b>	<b>1,488,711</b>	<b>1,913,775</b>	<b>2,231,284</b>	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
DEBT SERVICES							
TOTAL EXPENDITURES	1,823,527	2,018,704	2,163,179	1,488,711	1,913,775	2,231,284	
REVENUE OVER/ (UNDER) EXPENDITURES	340,373	363,381	82,321	150,290	387,120	197,716	



CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

13 -WASTEWATER  
 SEWER DEPARTMENT

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
TAXES							
OPERATING REVENUE							
13-00-4357.00.00 Wastewater Revenue	75,735	76,538	75,000	57,112	76,188	75,000	
TOTAL OPERATING REVENUE	75,735	76,538	75,000	57,112	76,188	75,000	
INTEREST EARNED							
OPERATING TRANSFERS IN							
USER FEES							
TOTAL SEWER DEPARTMENT	75,735	76,538	75,000	57,112	76,188	75,000	
TOTAL REVENUES	75,735	76,538	75,000	57,112	76,188	75,000	

Item a.

13 -WASTEWATER  
 SEWER DEPARTMENT

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<u>DEBT SERVICES</u>							
13-00-6000.00.00 DEBT SERVICE GOV(PRINC	17,875	0	44,477	44,477	44,477	0	
13-00-6001.00.00 DEBT SERVICE GOV(INTER	4,148	13,285	7,689	7,689	7,689	0	
TOTAL DEBT SERVICES	22,023	13,285	52,166	52,166	52,166	0	
<u>PERSONNEL</u>							
13-00-6111.00.00 Hourly	0	0	0	0	0	19,900	
13-00-6115.00.00 Certificate	0	0	0	0	0	8,320	
13-00-6118.00.00 FICA	0	0	0	0	0	1,224	
13-00-6118.01.00 Medicare	0	0	0	0	0	289	
13-00-6120.00.00 Health Insurance	0	0	0	0	0	4,226	
13-00-6124.00.00 TMRS	0	0	0	0	0	2,474	
13-00-6160.00.00 Training	1,957	1,163	3,144	2,366	2,400	3,420	
TOTAL PERSONNEL	1,957	1,163	3,144	2,366	2,400	39,852	
<u>LEGAL/AUDIT</u>							
13-00-6216.00.00 Engineer / State Permi	1,250	1,250	1,250	1,250	1,250	1,250	
13-00-6253.00.00 Bad Debt Collection Se	234	0	300	0	0	200	
TOTAL LEGAL/AUDIT	1,484	1,250	1,550	1,250	1,250	1,450	
<u>CAPITAL EXPENDITURES</u>							
<u>OFFICE EQUIP &amp; SUPPLIES</u>							
13-00-6424.00.00 Electricity	2,882	2,973	3,300	2,317	3,189	3,300	
TOTAL OFFICE EQUIP & SUPPLIES	2,882	2,973	3,300	2,317	3,189	3,300	
<u>FUEL &amp; EQUIPMENT</u>							
13-00-6511.00.00 fuel and oil	320	484	1,200	630	1,300	1,200	
13-00-6517.00.00 Chemicals	1,340	2,971	1,800	2,058	2,500	2,500	
13-00-6519.00.00 Materials & Supplies	20	2,960	500	2,047	2,047	8,000	
13-00-6540.00.00 Protective Gear	0	0	140	0	0	0	
TOTAL FUEL & EQUIPMENT	1,681	6,415	3,640	4,735	5,847	11,700	
<u>MAINTENANCE &amp; REPAIRS</u>							
13-00-6611.00.00 Contractor/contract se	0	200	400	0	0	400	
13-00-6630.00.00 Equipment Maintenance	5,134	1,042	4,000	5,976	6,000	5,000	
13-00-6640.00.00 Building & Structure M	62	0	200	0	0	0	
13-00-6646.00.00 Sewer Testing	5,366	5,464	6,000	4,319	5,800	6,000	
13-00-6650.00.00 Janitorial Services &	168	0	100	0	0	0	
TOTAL MAINTENANCE & REPAIRS	10,730	6,706	10,700	10,295	11,800	11,400	
<u>BANK &amp; FINANCE FEES</u>							
13-00-6750.00.00 Property & Liability I	5,093	0	500	500	500	600	
TOTAL BANK & FINANCE FEES	5,093	0	500	500	500	600	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

13 -WASTEWATER  
 SEWER DEPARTMENT

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)		(------ 2023-2024 -----)		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
DEPR. & OPER. TRANSFERS	_____	_____	_____	_____	_____	_____	_____
OTHER	_____	_____	_____	_____	_____	_____	_____
TOTAL SEWER DEPARTMENT	45,849	31,791	75,000	73,629	77,152	68,302	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023		2023-2024		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
DEBT SERVICES							
TOTAL EXPENDITURES	45,849	31,791	75,000	73,629	77,152	68,302	
REVENUE OVER/(UNDER) EXPENDITURES	29,887	44,747	0	( 16,517)	( 964)	6,698	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

15 -MARINA  
 MARINA DEPARTMENT

	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<u>TAXES</u>							
<u>COURT</u>							
15-00-4320.00.00 Marina Boat Stall Rent	278,424	258,350	257,750	193,601	258,120	257,750	
15-00-4321.00.00 Marina Locker Rental R	4,805	4,372	4,650	3,222	4,330	4,650	
15-00-4322.00.00 Marina Electrical Reve	2,301	1,947	2,000	1,174	2,045	2,000	
15-00-4323.00.00 Vending Merchandise	675	597	600	243	600	600	
15-00-4325.00.00 Marina Gas & Oil Reven	71,147	68,296	50,000	26,908	55,000	60,000	
15-00-4326.00.00 Marina Late Fee Revenu	9,103	0	0	0	0	0	
TOTAL COURT	366,456	333,561	315,000	225,147	320,095	325,000	
<u>INTEREST EARNED</u>							
<u>OPERATING TRANSFERS IN</u>							
<u>GRANTS &amp; INSURANCE CLAIM</u>							
<u>USER FEES</u>							
15-00-4999.00.00 Miscellaneous Revenue	110	72	0	85	85	0	
TOTAL USER FEES	110	72	0	85	85	0	
<u>TOTAL MARINA DEPARTMENT</u>	366,565	333,633	315,000	225,232	320,180	325,000	
<u>TOTAL REVENUES</u>	366,565	333,633	315,000	225,232	320,180	325,000	

Item a.

15 -MARINA  
 MARINA DEPARTMENT

	2020-2021	2021-2022	2022-2023			2023-2024	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<b>DEBT SERVICES</b>							
<b>PERSONNEL</b>							
15-00-6110.00.00 Salaries	70,707	72,405	113,113	51,486	63,500	114,164	
15-00-6111.00.00 Hourly	3,535	1,656	0	6,198	6,198	0	
15-00-6111.01.00 Part-Time Hourly	5,706	8,395	11,000	4,911	8,600	11,000	
15-00-6112.00.00 Overtime	1	0	0	0	0	0	
15-00-6118.00.00 FICA	4,949	4,313	7,695	3,347	4,500	7,761	
15-00-6118.01.00 MEDICARE	1,157	1,009	1,800	783	1,200	1,815	
15-00-6119.00.00 Suta	41	110	722	17	17	722	
15-00-6120.00.00 Health Insurance	7,912	8,333	9,933	6,819	8,500	13,947	
15-00-6120.01.00 Health Insurance Consu	31	367	0	196	240	0	
15-00-6122.00.00 Workers Comp	0	0	2,262	0	0	0	
15-00-6124.00.00 TMRS	8,821	8,466	13,372	6,501	8,300	14,182	
15-00-6127.00.00 Uniforms	345	0	400	150	400	400	
TOTAL PERSONNEL	103,205	105,054	160,296	80,408	101,455	163,990	
<b>LEGAL/AUDIT</b>							
15-00-6213.00.00 Engineering	0	0	0	0	0	10,000	
15-00-6216.00.00 Engineer / State Permi	4,920	5,000	5,000	0	5,000	5,000	
TOTAL LEGAL/AUDIT	4,920	5,000	5,000	0	5,000	15,000	
<b>CAPITAL EXPENDITURES</b>							
15-00-6300.00.00 Capital Improvement	17,775	0	0	0	0	0	
15-00-6305.00.00 Capital Replacement	6,604	14,231	10,000	0	1	5,000	
15-00-6307.00.00 COMPUTERS & SOFTWARE	1,607	0	0	0	0	0	
TOTAL CAPITAL EXPENDITURES	25,986	14,231	10,000	0	1	5,000	
<b>OFFICE EQUIP &amp; SUPPLIES</b>							
15-00-6410.00.00 Office Supplies	327	180	300	252	300	300	
15-00-6412.00.00 Postage, Freight, & De	713	531	800	326	450	800	
15-00-6413.00.00 Extraco IT computer su	1,510	0	0	0	0	0	
15-00-6415.00.00 IT System License (Tyl	4,499	0	0	0	0	0	
15-00-6416.00.00 ADVERTISEMENT	0	0	200	0	0	200	
15-00-6421.00.00 Telephones	676	644	750	564	700	750	
15-00-6422.00.00 Cell Phones & Pagers	513	458	800	42	500	800	
15-00-6423.00.00 Internet Service	1,450	1,242	1,500	828	1,100	1,500	
15-00-6424.00.00 Electricity	3,990	3,888	4,000	2,747	3,500	4,000	
15-00-6425.00.00 Garbage Dumpsters	1,338	1,520	1,300	124	350	0	
15-00-6446.00.00 Copier Lease	358	59	0	0	0	0	
TOTAL OFFICE EQUIP & SUPPLIES	15,375	8,521	9,650	4,884	6,900	8,350	
<b>FUEL &amp; EQUIPMENT</b>							
15-00-6511.00.00 Fuel & Oil	69,682	55,759	45,000	16,351	45,000	50,000	
15-00-6519.00.00 Materials & Supplies	303	354	600	309	350	600	
15-00-6520.00.00 Minor Tools	0	74	200	151	200	300	
TOTAL FUEL & EQUIPMENT	69,984	56,187	45,800	16,811	45,550	50,900	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

15 -MARINA  
 MARINA DEPARTMENT

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<b>MAINTENANCE &amp; REPAIRS</b>							
15-00-6630.00.00 Equipment Maintenance	0	0	0	197	200	0	
15-00-6640.00.00 Building & Structure M	4,778	2,333	5,000	4,077	4,150	5,000	
TOTAL MAINTENANCE & REPAIRS	4,778	2,333	5,000	4,274	4,350	5,000	
<b>BANK &amp; FINANCE FEES</b>							
15-00-6750.00.00 Property & Liability I	720	0	0	3,007	3,007	3,500	
TOTAL BANK & FINANCE FEES	720	0	0	3,007	3,007	3,500	
<b>DEPR. &amp; OPER. TRANSFERS</b>							
15-00-8100.00.00 Operating Transfers To	0	0	25,000	0	0	25,000	
TOTAL	0	0	25,000	0	0	25,000	
<b>OTHER</b>							
15-00-6917.00.00 Merchandise	907	666	750	301	350	1,250	
15-00-6918.00.00 Water Usage	577	0	0	0	0	0	
15-00-6940.00.00 Corps of Engineers Lea	6,100	6,100	6,100	4,575	6,100	6,100	
TOTAL OTHER	7,584	6,766	6,850	4,876	6,450	7,350	
<b>TOTAL MARINA DEPARTMENT</b>	<b>232,552</b>	<b>198,093</b>	<b>267,596</b>	<b>114,259</b>	<b>172,713</b>	<b>284,090</b>	
<b>TOTAL EXPENDITURES</b>	<b>232,552</b>	<b>198,093</b>	<b>267,596</b>	<b>114,259</b>	<b>172,713</b>	<b>284,090</b>	
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>134,013</b>	<b>135,540</b>	<b>47,404</b>	<b>110,973</b>	<b>147,467</b>	<b>40,910</b>	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

17 -HOTEL OCCUPANCY TAX  
 Hotel & Occupancy Tax

REVENUES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<b>TAXES</b>							
17-00-4190.00.00 Hotel Occupancy Tax Re	2,667	7,095	10,000	5,325	5,500	10,000	
TOTAL TAXES	2,667	7,095	10,000	5,325	5,500	10,000	
TOTAL Hotel & Occupancy Tax	2,667	7,095	10,000	5,325	5,500	10,000	
TOTAL REVENUES	2,667	7,095	10,000	5,325	5,500	10,000	



CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

17 -HOTEL OCCUPANCY TAX  
 Hotel & Occupancy Tax

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
OTHER							
17-00-6940.00.00 Community Activities	0	0	10,000	10,000	10,000	10,000	
TOTAL OTHER	0	0	10,000	10,000	10,000	10,000	
TOTAL Hotel & Occupancy Tax	0	0	10,000	10,000	10,000	10,000	
TOTAL EXPENDITURES	0	0	10,000	10,000	10,000	10,000	
REVENUE OVER/(UNDER) EXPENDITURES	2,667	7,095	0	( 4,675)	( 4,500)	0	

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18 -FEDERAL GRANT FUNDING  
 GENERAL

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
TAXES							
GRANTS & INSURANCE CLAIM							
18-00-4810.00.00 CARES Grant	206,888	582,733	0	0	0	0	
TOTAL GRANTS & INSURANCE CLAIM	206,888	582,733	0	0	0	0	
TOTAL GENERAL	206,888	582,733	0	0	0	0	
TOTAL REVENUES	206,888	582,733	0	0	0	0	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

18 -FEDERAL GRANT FUNDING  
 ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<b>CAPITAL EXPENDITURES</b>							
18-10-6300.01.00 Capital Imprvmt / Lobb	967	0	0	0	0	0	
18-10-6301.00.00 MEETING EQUIPMENT	4,078	0	0	0	0	0	
18-10-6305.00.00 SM BUS GRANTS	3,500	0	0	0	0	0	
TOTAL CAPITAL EXPENDITURES	8,545	0	0	0	0	0	
<hr/>							
TOTAL ADMINISTRATION	8,545	0	0	0	0	0	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

18 -FEDERAL GRANT FUNDING  
 WATER

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<b>CAPITAL EXPENDITURES</b>							
18-11-6300.00.00 Utilities Suppiles	3,674	0	0	0	0	0	
TOTAL CAPITAL EXPENDITURES	3,674	0	0	0	0	0	
TOTAL WATER	3,674	0	0	0	0	0	

Item a.

18 -FEDERAL GRANT FUNDING  
 POLICE

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<u>CAPITAL EXPENDITURES</u>							
18-20-6300.01.00 Capital / E-Ticket Sys	516	0	0	0	0	0	
TOTAL CAPITAL EXPENDITURES	516	0	0	0	0	0	
<u>FUEL &amp; EQUIPMENT</u>							
18-20-6540.00.00 PD Covid PPE	450	0	0	0	0	0	
TOTAL FUEL & EQUIPMENT	450	0	0	0	0	0	
<b>TOTAL POLICE</b>	<b>966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Item a.

18 -FEDERAL GRANT FUNDING  
 MAINTENANCE

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<b>CAPITAL EXPENDITURES</b>							
18-30-6300.00.00 HAND STATIONS	278	0	0	0	0	0	
TOTAL CAPITAL EXPENDITURES	278	0	0	0	0	0	
<b>TOTAL MAINTENANCE</b>	278	0	0	0	0	0	

Item a.

18 -FEDERAL GRANT FUNDING  
 LIBRARY

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<b>CAPITAL EXPENDITURES</b>							
18-61-6300.01.00 Capital / Touchless Ch	2,199	0	0	0	0	0	
TOTAL CAPITAL EXPENDITURES	2,199	0	0	0	0	0	
TOTAL LIBRARY	2,199	0	0	0	0	0	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
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Item a.

18 -FEDERAL GRANT FUNDING  
 FIRE

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<b>CAPITAL EXPENDITURES</b>							
18-80-6300.01.00 Capital / LUCAS Chest	99,524	0	0	0	0	0	
TOTAL CAPITAL EXPENDITURES	99,524	0	0	0	0	0	
<hr/>							
TOTAL FIRE	99,524	0	0	0	0	0	
<hr/>							
TOTAL EXPENDITURES	115,185	0	0	0	0	0	
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REVENUE OVER/(UNDER) EXPENDITURES	91,703	582,733	0	0	0	0	
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Item a.

19 -FIXED ASSET REPLACEMENT  
19-00 GENERAL

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
OPERATING TRANSFERS IN	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====

Item a.

19 -FIXED ASSET REPLACEMENT  
19-10 ADMINISTRATION

	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
DEPARTMENTAL EXPENDITURES						DR	WORKSPACE
CAPITAL EXPENDITURES	_____	_____	_____	_____	_____	_____	_____

Item a.

19 -FIXED ASSET REPLACEMENT  
19-20 POLICE

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
DEPARTMENTAL EXPENDITURES							
CAPITAL EXPENDITURES							

Item a.

19 -FIXED ASSET REPLACEMENT  
19-21 CODE ENFORCEMENT

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
DEPARTMENTAL EXPENDITURES							
CAPITAL EXPENDITURES							

CITY OF MORGAN'S POINT RESORT  
PROPOSED BUDGET WORKSHEET  
AS OF: JULY 31ST, 2023

Item a.

19 -FIXED ASSET REPLACEMENT  
19-30 MAINTENANCE

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
DEPARTMENTAL EXPENDITURES							
CAPITAL EXPENDITURES							

CITY OF MORGAN'S POINT RESORT  
PROPOSED BUDGET WORKSHEET  
AS OF: JULY 31ST, 2023

Item a.

19 -FIXED ASSET REPLACEMENT  
19-51 MUNICIPAL COURT

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
DEPARTMENTAL EXPENDITURES							
CAPITAL EXPENDITURES							

CITY OF MORGAN'S POINT RESORT  
PROPOSED BUDGET WORKSHEET  
AS OF: JULY 31ST, 2023

Item a.

19 -FIXED ASSET REPLACEMENT  
19-61 LIBRARY

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
DEPARTMENTAL EXPENDITURES							
CAPITAL EXPENDITURES							

Item a.

19 -FIXED ASSET REPLACEMENT  
19-62 COM. CENTER & POOL

	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
DEPARTMENTAL EXPENDITURES							
CAPITAL EXPENDITURES							



Item a.

19 -FIXED ASSET REPLACEMENT  
19-63 PPF

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
DEPARTMENTAL EXPENDITURES							
CAPITAL EXPENDITURES							

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

19 -FIXED ASSET REPLACEMENT  
 19-80 FIRE

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>CAPITAL EXPENDITURES</u>							
19-80-6305.00.00 CAPITAL REPLACEMENT	0	0	0	0	0	100,000	
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	100,000	
TOTAL 19-80 FIRE	0	0	0	0	0	100,000	

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

19 -FIXED ASSET REPLACEMENT  
 19-90 PUBLIC SAFETY

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
CAPITAL EXPENDITURES							
TOTAL EXPENDITURES	0	0	0	0	0	100,000	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	( 100,000)	

Item a.

20 -CONSTRUCTION IN PROGRESS  
Administration

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
DEPARTMENTAL EXPENDITURES						DR	WORKSPACE
CAPITAL EXPENDITURES	_____	_____	_____	_____	_____	_____	_____

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

20 -CONSTRUCTION IN PROGRESS  
 Water

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>CAPITAL EXPENDITURES</u>							
20-11-6300.00.00 Capital Improvement	62,318	211,252	0	2,153,305	2,553,305	0	
TOTAL CAPITAL EXPENDITURES	62,318	211,252	0	2,153,305	2,553,305	0	
TOTAL Water	62,318	211,252	0	2,153,305	2,553,305	0	

Item a.

20 -CONSTRUCTION IN PROGRESS  
Marina

	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
DEPARTMENTAL EXPENDITURES						DR	WORKSPACE
CAPITAL EXPENDITURES	_____	_____	_____	_____	_____	_____	_____

Item a.

20 -CONSTRUCTION IN PROGRESS  
Police

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
DEPARTMENTAL EXPENDITURES							
CAPITAL EXPENDITURES							

CITY OF MORGAN'S POINT RESORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2023

Item a.

20 -CONSTRUCTION IN PROGRESS  
 Maintenance

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(------ 2022-2023 -----)			(------ 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>CAPITAL EXPENDITURES</u>							
20-30-6300.00.00 Capital Improvement	0	0	0	0	0	200,000	
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	200,000	
TOTAL Maintenance	0	0	0	0	0	200,000	



Item a.

20 -CONSTRUCTION IN PROGRESS  
Library

	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
DEPARTMENTAL EXPENDITURES						DR	WORKSPACE
CAPITAL EXPENDITURES	_____	_____	_____	_____	_____	_____	_____

Item a.

20 -CONSTRUCTION IN PROGRESS  
Comm Center & Pool

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
DEPARTMENTAL EXPENDITURES							
CAPITAL EXPENDITURES							

Item a.

20 -CONSTRUCTION IN PROGRESS  
 Fire

	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<u>CAPITAL EXPENDITURES</u>							
TOTAL EXPENDITURES	62,318	211,252	0	2,153,305	2,553,305	200,000	
REVENUE OVER/(UNDER) EXPENDITURES	( 62,318)	( 211,252)	0	( 2,153,305)	( 2,553,305)	( 200,000)	