

City of McLendon Chisholm  
 Adopted Budget for the year to end September 30, 2023  
 Combined Revenue & Expenditure Summary

	General Fund	Public Safety Fund	Debt Service Fund	Capital Projects Fund	Utility Fund	Total Funds
Estimated Beginning Cash Reserves	\$ 3,794,000	\$ 438,000	\$ 9,486	\$ -	\$ 745,000	\$ 4,986,486
<b>Revenue</b>						
302 · Franchise Income	\$ 232,000					\$ 232,000
303 · Development Income	160,000					160,000
304 · Building Permit Income	975,000					975,000
306 · Interest Income	8,800	760	-		2,500	12,060
308 · Septic Fees	12,000					12,000
309 Food Enforcement	1,200					1,200
310 · Sales Tax Revenue	975,000					975,000
313 · Donations		1,100				
315 · County Contract		127,500				127,500
317 · Ad Valorem Tax	680,000		135,579			815,579
321 · Credit Card Fee Revenue	1,500					1,500
322 · Sewer Utility Revenue					1,038,200	1,038,200
<b>Total Revenue</b>	<b>\$ 3,045,500</b>	<b>\$ 129,360</b>	<b>\$ 135,579</b>	<b>\$ -</b>	<b>\$ 1,040,700</b>	<b>\$ 4,350,039</b>
<b>Expenditures</b>						
Operating Expenditures	\$ 655,200	\$ 680,000			\$ 858,970	\$ 2,194,170
Occupancy Expenditures	68,700	13,600				82,300
General & Administrative Expenditures	961,960	995,400	1,100		16,700	1,975,160
Debt Service	-		143,065			143,065
Capital Expenditures	300,000	-	-			300,000
<b>Total Expenditures</b>	<b>\$ 1,985,860</b>	<b>\$ 1,689,000</b>	<b>\$ 144,165</b>	<b>\$ -</b>	<b>\$ 875,670</b>	<b>\$ 4,694,695</b>
Transfers In / Out	\$ (1,559,640)	\$ 1,559,640			\$ -	\$ -
<b>Net Change in Fund Balance</b>	<b>\$ (500,000)</b>	<b>\$ -</b>	<b>\$ (8,586)</b>	<b>\$ -</b>	<b>\$ 165,030</b>	<b>\$ (344,656)</b>
Estimated Ending Cash Reserves	\$ 3,294,000	\$ 438,000	\$ 900	\$ -	\$ 910,030	\$ 4,641,830

City of McLendon Chisholm  
 General Fund  
 Adopted 2023 Budget

	FY 2021 Actual	FY 2022 Projected	FY 2022 Amended Budget	FY 2023 Adopted Budget
302 · Franchise Income	\$ 211,819	\$ 231,997	\$ 232,000	\$ 232,000
303 · Development Income	107,775	59,724	68,000	160,000
304 · Building Permit Income	725,900	1,015,375	1,015,375	975,000
305 Municipal Court Income	5,206	9,000	9,000	-
306 · Interest Income	5,620	23,107	23,110	8,800
307 · Sign Permit Income	-	-	-	
308 · Septic Fees	11,550	11,725	13,000	12,000
309 Food Enforcement	1,250	1,050	1,200	1,200
310 · Sales Tax Revenue	813,959	977,929	977,930	975,000
313 · Donations	(300)	120	-	
315 · Miscellaneous Income	119,031	845	-	
317 · Ad Valorem Tax	625,626	679,194	679,195	680,000
321 · Credit Card Fee Revenue	2,219	1,314	1,315	1,500
325 · Hotel Occupancy Tax	4,173	-	-	
Transfer from Fire Capital Fund	2,196,573	1,152,507	1,152,550	-
Transfer from Unassigned Surplus	-	-		500,000
<b>Total Revenue</b>	<b>\$ 4,830,401</b>	<b>\$ 4,163,887</b>	<b>\$ 4,172,675</b>	<b>\$ 3,545,500</b>

**City of McLendon Chisholm  
General Fund  
Adopted 2023 Budget**

	FY 2021 Actual	FY 2022 Projected	FY 2022 Amended Budget	FY 2023 Adopted Budget
<b>Expenditures</b>				
<b>Operating Expenditures</b>				
401 · Municipal Court	\$ 230	\$ -	\$ -	\$ 1,000
402 · Election Expense	8,157	6,543	6,550	10,000
410 · Contracted Services				
41003 - Building Inspections	129,500	216,754	216,755	195,000
41004 - Engineering Services - Development				32,000
41005 - City Planner Services - Development				33,500
41006 - Other Consultants - Development				29,500
41007- Environmental & Health Inspection Services	14,156	9,495	9,495	15,000
41008 - Animal Control	19,080	19,080	19,080	19,000
411 - Vehicle Expenses	1,994	192	525	500
412 - Supplies	1,269	4,424	4,000	4,000
41202 · CE Salary	21,405	33,660	33,660	-
41203 · CE Fuel		-	-	-
41301 · City Planner Salary & Benefits			-	-
41302 · City Planner Supplies & Other Expenses			-	-
415 · Section 380 Grant Program	201,983	284,629	284,630	285,000
416 · Bad Debts	1,382	-	-	
418 · Membership Fees	2,079	1,618	2,000	2,000
422 · Public Notice Expense	8,475	6,503	6,510	7,500
423 · Community Functions	550	1,506	1,510	5,000
426 · Appraisal District Collection	9,676	12,744	12,745	12,800
429 · Street Lights	2,959	2,766	\$ 3,400	3,400
<b>Total 400 Operating Expenditures</b>	<b>\$ 422,895</b>	<b>\$ 599,914</b>	<b>\$ 600,860</b>	<b>\$ 655,200</b>

**City of McLendon Chisholm  
General Fund  
Adopted 2023 Budget**

	FY 2021 Actual	FY 2022 Projected	FY 2022 Amended Budget	FY 2023 Adopted Budget
<b>Occupancy Expenditures</b>				
502 · Electricity	\$ 3,971	\$ 3,913	\$ 4,200	\$ 4,000
506 · Water	3,297	3,844	3,500	3,700
514 · Building Maint/Improvements	11,969	21,993	22,000	25,000
516 · Lawn Maintenance	8,670	12,371	12,371	12,500
520 · Telephone & Internet	9,121	10,501	10,520	10,500
522 · Website Expense	300	12,480	12,480	13,000
522.1 · Website Design/Redesign	9,000			
522.2 · Audio/Video Chamber Updates	42,480			
<b>Total 500 Occupancy Expenditures</b>	<b>\$ 88,808</b>	<b>\$ 65,102</b>	<b>\$ 65,071</b>	<b>\$ 68,700</b>
<b>General &amp; Administrative Expenditures</b>				
603 · Citizen Recognition	\$ -	\$ -	\$ -	\$ 2,000
604 · Municipal Manuals, Books & Maps	158	-	(500)	500
606 · Employee Costs	239,618	281,843	46,762	513,000
618 · Liability Insurance	5,563	6,012	(488)	8,900
619 · Software Subscriptions	24,930	26,904	(5,696)	27,000
621 · IT Support	10,175	12,610	2,410	12,700
622 · Office Supplies - City Hall	5,668	6,130		6,500
623 · Office Equipment	2,301	2,734		19,500
624 · Office Equip Maintenance	4,113	4,462		4,700
625 · Printed Materials	958	2,478		2,000
626 · Postage-City Hall	2,888	1,428	(222)	2,200
628 · Bank Fees	2,009	3,020	1,320	2,900
630 · Contracted Professional Services				
63001-Accounting & Payroll services	60,000	60,000		66,000

**City of McLendon Chisholm  
General Fund  
Adopted 2023 Budget**

	FY 2021 Actual	FY 2022 Projected	FY 2022 Amended Budget	FY 2023 Adopted Budget
63002 - Financial Audit	12,500	17,000		15,000
63003 - Legal	34,105	37,582	2,000	45,000
63005 - City Planner	57,120	64,270	62,525	80,000
63005.1 - Comprehensive Plan	77,671	5,979	5,979	-
63008 - Consultants	22,496	29,435	(41,500)	85,000
63009 - Engineering	2,550	-	(10,000)	-
632 - Emergency Management	1,231			
646 - Mileage Expense	515	74	(676)	100
647 - Council Meetings & Development	480	2,098	1,298	2,500
648 Training	5,142			
64801 Administrative Training	-	1,637	(5,363)	7,000
64802 City Council Training	-			4,000
649 - Expense Account - City Administrator	-	97	50	2,000
650 - Expense Account - Mayor	(149)	43	50	1,000
652 - Staff Appreciation	-	189	(611)	2,000
655 - Code of Ordinance	-	-	(3,500)	500
699 - Miscellaneous Expense	298	304	94	42,960
<b>Total G &amp; A Expenditures</b>	<b>\$ 572,340</b>	<b>\$ 566,329</b>	<b>\$ 53,932</b>	<b>\$ 954,960</b>
<b>700 - Capital Expenditures</b>	<b>54,564</b>	<b>103,036</b>	<b>185,000</b>	<b>300,000</b>
<b>Transfer to Public Safety Fund</b>	<b>973,092</b>	<b>905,274</b>	<b>905,274</b>	<b>1,566,640</b>
<b>Transfer to Capital Projects Fund</b>	<b>2,617,341</b>	<b>1,152,507</b>	<b>1,152,507</b>	<b>-</b>
<b>Total Capital Expenditures &amp; Transfers</b>	<b>\$ 3,644,997</b>	<b>\$ 2,160,817</b>	<b>\$ 2,242,781</b>	<b>\$ 1,866,640</b>
<b>Total Expenditures</b>	<b>\$ 4,729,040</b>	<b>\$ 3,392,161</b>	<b>\$ 2,962,644</b>	<b>\$ 3,545,500</b>
<b>Surplus (Deficit)</b>	<b>\$ 101,361</b>	<b>\$ 771,726</b>	<b>\$ 1,210,031</b>	<b>\$ -</b>

**City of McLendon Chisholm  
Utility Fund  
Adopted 2023 Budget**

	FY 2021 Actual	FY 2022 Projected	FY 2022 Amended Budget	FY 2023 Actual Budget
<b>Revenue</b>				
306 · Interest Income	\$ 597	\$ 3,358	\$ 3,358	\$ 2,500
Sewer Utility Revenue				
32200 · Sewer Usage Fees	\$ 387,511	\$ 560,817	560,820	623,832
32201 · Sewer Tap Fees	300,000	537,000	537,000	486,000
32204 · Sewer Deposit Refunds	(1,961)	(4,088)	(4,088)	(3,800)
<b>Total Revenue</b>	<b>\$ 686,147</b>	<b>\$ 1,097,086</b>	<b>\$ 1,097,089</b>	<b>\$ 1,108,532</b>
<b>Expenditures</b>				
<b>Operation &amp; Maintenance Expenditures</b>				
Sewer Operation & Maintenance				
41304 · O&M Agreement	\$ 45,154	\$ 50,124	\$ 50,125	\$ 54,000
41305 · O&M Maintenance	44,804	49,272	49,275	50,100
41308 · Electricity	108	108	108	110
41310 · Sewer Treatment	308,338	399,274	399,275	463,160
41312 · Tap Fee Developer Rebate	180,000	322,200	322,200	291,600
<b>Total Operations Expenditures</b>	<b>\$ 578,404</b>	<b>\$ 820,979</b>	<b>\$ 820,984</b>	<b>\$ 858,970</b>
<b>600 · General &amp; Administrative Exp</b>	<b>\$ 15,319</b>	<b>\$ 15,562</b>	<b>\$ 15,563</b>	<b>\$ 16,700</b>
<b>Total Expenditures</b>	<b>\$ 593,723</b>	<b>\$ 836,541</b>	<b>\$ 836,547</b>	<b>\$ 875,670</b>
<b>Surplus (Deficit)</b>	<b>\$ 92,424</b>	<b>\$ 260,546</b>	<b>\$ 260,543</b>	<b>\$ 232,862</b>

City of McLendon Chisholm  
 Debt Service Fund  
 Adopted 2023 Budget

	FY 2021 Actual	FY 2022 Projected	FY 2022 Amended Budget	FY 2023 Adopted Budget
<b>Revenue</b>				
<b>Ad Valorem Tax</b>				
317 · Ad Valorem Tax	\$ 168,284	\$ 121,802	\$ 121,800	\$ 135,579
306 · Investment Income	3,845	600	600	-
Transfer from Fund Balance		28,166	28,163	8,586
<b>Total Revenue and Transfers In</b>	<b>\$ 172,129</b>	<b>\$ 150,568</b>	<b>\$ 150,563</b>	<b>\$ 144,165</b>
<b>Expenditures</b>				
628 · Bank Fees Expense	\$ 1,850	\$ 1,100	\$ 1,100	\$ 1,100
660 · Bond Interest Expense	56,316	54,468	54,463	48,065
Transfer To Bond Principal	90,000	95,000	95,000	95,000
<b>Total Expenditures and Transfers Out</b>	<b>\$ 148,166</b>	<b>\$ 150,568</b>	<b>\$ 150,563</b>	<b>\$ 144,165</b>
<b>Surplus (Deficit)</b>	<b>\$ 23,963</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of McLendon Chisholm  
Public Safety Fund  
Adopted 2023 Budget**

	FY 2021 Actual	FY 2022 Projected	FY 2022 Amended Budget	FY 2023 Adopted Budget
<b>Revenue</b>				
<b>Interest Income</b>				
30600 · Alliance Interest Income	\$ 111	\$ 1,002	\$ 1,000	\$ 760
313 · Donations	3,500	1,100	1,100	1,100
316 · County Contract	77,500	77,500	77,500	127,500
319 · Grants	125,567	0	0	0
Transfer from General Fund	973,092	905,274	910,456	1,566,640
Transfer from Fire Capital Reserves				
<b>Total Revenue</b>	<b>\$ 1,179,770</b>	<b>\$ 984,876</b>	<b>\$ 990,056</b>	<b>\$ 1,696,000</b>
<b>Expenditures</b>				
<b>Public Safety - Fire Department</b>				
43001 · Liability Insurance	\$ 7,749	\$ 10,134	\$ 10,140	\$ 13,600
43002 · Fuel	13,631	21,902	21,900	21,900
43003 · Maintenance & Repair - Vehicles	48,897	51,801	41,800	50,000
43004 · Maintenance & Repair - Station	7,340	8,409	15,000	9,500
43005 · Gear and Supplies	19,212	41,039	42,050	35,000
43006 · Compliance	6,304	5,546	6,000	6,000
43007 · Communications	17,249	17,249	17,250	17,500
43008 · Dispatch	10,000	10,000	10,000	10,000
43009 · Training	4,255	11,808	10,000	10,000
43010 · Software	93	19	20	0
43030 · EMS	5,454	6,311	7,248	6,500
<b>Total Public Safety - Fire Department</b>	<b>\$140,184</b>	<b>\$184,218</b>	<b>\$181,408</b>	<b>\$180,000</b>
<b>Public Safety - Law Enforcement</b>				<b>500,000</b>
<b>Occupancy Expenditures</b>				
502 · Electricity	4,090	\$ 7,515	\$ 8,000	\$ 8,000
506 · Water	1,049	2,924	2,930	3,000
520 · Telephone & Internet	2,244	2,585	2,500	2,600
<b>Total 500 · Occupancy Expenditures</b>	<b>\$7,383</b>	<b>\$ 13,024</b>	<b>\$ 13,430</b>	<b>\$ 13,600</b>



City of McLendon Chisholm  
 Public Safety Fund  
 Adopted 2023 Budget

	FY 2021 Actual	FY 2022 Projected	FY 2022 Amended Budget	FY 2023 Adopted Budget
<b>General &amp; Administrative Exp</b>				
606 · Employee Costs	\$ 632,810	\$ 709,258	\$ 717,526	\$ 985,000
60826 · Interest Expense	1,693	-		
61802 · Property Insurance	0	11,592	11,592	13,600
619 · Software Subscriptions	2,289	2,358	2,300	2,300
652 · Staff Appreciation	39	285	800	1,500
699 · Miscellaneous Expenses	180	1,441	0	0
<b>Total 600 · General &amp; Administrative Exp</b>	<b>\$ 637,011</b>	<b>\$ 724,934</b>	<b>\$ 732,218</b>	<b>\$ 1,002,400</b>
700 · Capital Expenditures	395,192	62,700	63,000	0
<b>Total Expenditures</b>	<b>\$ 1,179,770</b>	<b>\$ 984,876</b>	<b>\$ 990,056</b>	<b>\$ 1,696,000</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of McLendon Chisholm**  
**Capital Projects Fund**  
**Adopted 2023 Budget**

	FY 2021 Actual	FY 2022 Projected	FY 2022 Amended Budget	FY 2023 Adopted Budget
<b>Revenue</b>				
315 · Miscellaneous Income	\$ 18,201	\$ -	\$ -	\$ -
Transfer from Fire Capital Reserves	3,302,135	1,152,507	1,152,507	-
<b>Total Revenue</b>	<b>\$ 3,320,336</b>	<b>\$ 1,152,507</b>	<b>\$ 1,152,507</b>	<b>\$ -</b>
700 · Capital Expenditures - Public Safety	2,897,868	1,152,507	1,152,507	-
700 · Capital Expenditures - Utility Fund	422,468			
<b>Total Expenditures</b>	<b>\$ 3,320,336</b>	<b>\$ 1,152,507</b>	<b>\$ 1,152,507</b>	<b>\$ -</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>