

TOWN OF WHITE CASTLE

BUDGET REPORT

SEPTEMBER 30, 2024

TOWN OF WHITE CASTLE

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SEPTEMBER 30, 2024

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BUDGET ADOPTION

ORDINANCE

An Ordinance amending the 2023 Budget of Revenues and Expenditures.

SECTION 1. The Operating Budget for the year ending September 30, 2023 (as attached) is amended, as summarized for all funds, as follows:

	2023		
	<u>Projected</u>	<u>Adjusted</u>	<u>Budget</u>
REVENUES			
Taxes	\$ 2,522,500	\$ 552,000	\$ 3,074,500
License and permits	85,000	(15,000)	70,000
Intergovernmental	167,000	5,000	172,000
Fines and forfeitures	100,000	35,000	135,000
Charges for services	915,000	(65,000)	850,000
Interest and other	89,150	5,950	95,100
Proceeds from capital leases	-	-	-
Transfers	<u>2,343,000</u>	<u>397,000</u>	<u>2,740,000</u>
Total revenues and other financing sources	<u>\$ 6,221,650</u>	<u>\$ 914,950</u>	<u>\$ 7,136,600</u>
EXPENDITURES			
General government	\$ 608,420	\$ 110,700	\$ 719,120
Public safety - police	780,252	169,350	949,602
Volunteer fire department	52,500	-	52,500
Streets and drainage	602,780	89,800	692,580
Welfare	125,500	(4,000)	121,500
Recreation	74,090	69,900	143,990
Debt service	233,000	4,100	237,100
Capital outlay	-	15,000	15,000
Utility operations	1,097,122	266,000	1,363,122
Transfers	<u>2,343,000</u>	<u>397,000</u>	<u>2,740,000</u>
Total expenditures and transfers	<u>\$ 5,916,664</u>	<u>\$ 1,117,850</u>	<u>\$ 7,034,514</u>

(Continued)

Whereas, said proposed budget was duly set, after proper notice to the public, for public hearing which was held on September 18, 2023, as required by the revised statutes of the State of Louisiana.

Whereas, the White Castle Town Council has reviewed and considered such proposed budget and made revisions of same,

This ordinance having been submitted to a vote, the vote thereon was as follows:

Yeas:

Nays:

Absent:

Abstaining:

And this ordinance was passed on the 18th day of September 2023.

Town Clerk

Mayor

BUDGET ADOPTION

ORDINANCE

An Ordinance adopting the 2024 Budget of Revenues and Expenditures.

SECTION 1. The Operating Budget of Revenues and Expenditures for the year ending September 30, 2024, (as attached) is adopted, as summarized for all funds, as the Budget for the Town, as follows:

REVENUES

Taxes	\$ 3,074,500
Licenses and permits	70,000
Intergovernmental	924,000
Fines and forfeitures	140,000
Charges for services	955,000
Interest and other	145,100
Transfers	<u>2,540,000</u>
Total revenues and other financing sources	<u>\$ 7,848,600</u>

EXPENDITURES

General government	\$ 726,040
Public safety - police	787,728
Volunteer fire department	52,500
Streets and sanitation	596,500
Welfare	121,500
Recreation	89,680
Debt service	235,800
Utility operations	1,323,322
Capital outlay	950,500
Transfers	<u>2,540,000</u>
Total expenditures and transfers	<u>\$ 7,423,570</u>

SECTION 2. The adoption of the 2024 Operating Budget of Expenditures is declared to be an appropriation of funds as set forth in the budget classifications and all expenditures lapse at year end.

(Continued)

SECTION 3. Capital outlay spending related to projects funded with external governmental leases are predicated upon receipt of such funds. If the Town does not receive the related leases, or debt proceeds, the capital expenditure cannot be made.

Whereas, said proposed budget was duly set, after proper notice to the public, for public hearing which was held on September 18, 2023, as required by the revised statutes of the State of Louisiana.

Whereas, the White Castle Town Council has reviewed and considered such proposed budget and made revisions of same,

This ordinance having been submitted to a vote, the vote thereon was as follows:

Yeas:

Nays:

Absent:

Abstaining:

And this ordinance was passed on the 18th day of September 2023.

Town Clerk

Mayor

PUBLIC NOTICE

A Public Hearing will be held on October 2, 2023 at 6:00 P.M. at the Town Hall for interested citizens of the Town of White Castle. The purpose of the hearing is to review the proposed ordinance to adopt the operating budgets for the years ending September 30, 2023 and 2024. A summary of the operating budgets are as follows:

TOWN OF WHITE CASTLE SUMMARY OF 2023 AND 2024 BUDGETS

	2023		2024	
	Projected	Adjusted	Budget	Budget
Revenues				
Taxes	\$ 2,376,000	\$ 698,500	\$ 3,074,500	\$ 3,074,500
Licenses and permits	85,000	(15,000)	70,000	70,000
Intergovernmental	3,336,710	(3,164,710)	172,000	924,000
Traffic tickets and fines	100,000	35,000	135,000	140,000
Charges for services	915,000	(65,000)	850,000	955,000
Interest and other	89,150	5,950	95,100	145,100
Other financing sources	<u>2,151,000</u>	<u>589,000</u>	<u>2,740,000</u>	<u>2,540,000</u>
Total revenue and other financing sources	<u>\$ 9,052,860</u>	<u>\$ (1,916,260)</u>	<u>\$ 7,136,600</u>	<u>\$ 7,848,600</u>
Expenditures				
General government	\$ 628,900	\$ 90,220	\$ 719,120	\$ 726,040
Public safety - police	675,270	274,332	949,602	787,728
Volunteer fire department	52,500	-	52,500	52,500
Streets and sanitation	576,620	115,960	692,580	596,500
Health and welfare	121,500	-	121,500	121,500
Recreation	74,090	69,900	143,990	89,680
Debt service	197,500	39,600	237,100	235,800
Capital outlay	2,910,000	(2,895,000)	15,000	950,500
Utility operations	1,085,080	278,042	1,363,122	1,323,322
Interfund transfers	<u>2,151,000</u>	<u>589,000</u>	<u>2,740,000</u>	<u>2,540,000</u>
	<u>\$ 8,472,460</u>	<u>\$ (1,437,946)</u>	<u>\$ 7,034,514</u>	<u>\$ 7,423,570</u>

The proposed budget may be examined Monday through Thursday from 8:00 A.M. to 5:00 P.M. and Friday from 8:00 A.M. to 12:00 P.M. at the Town Hall. All interested citizens will have the opportunity to give written or oral comment.

John Morris,
Mayor

Town of White Castle
Revenue and Expense recap, excluding I/F transfers
FYE 2023 and 2024

	<u>2023</u>	<u>2024</u>
Revenue		
Sales tax	\$ 3,000,000	\$ 3,000,000
Utilities		
Gas	341,850	361,850
Water	263,050	321,050
Sewer	297,000	332,000
Fines	135,000	140,000
Grants	172,000	924,000
Licenses	70,000	70,000
Lease Proceeds	-	50,000
Other	<u>117,700</u>	<u>109,700</u>
 Total revenues	 4,396,600	 5,308,600
 Expenditures		
General Fund		
Police	949,602	787,728
Streets	692,580	596,500
Administration	719,120	712,040
Fire Department	52,500	52,500
Health and welfare	50,000	50,000
Recreation	143,990	89,680
Capital outlay	15,000	610,500
Section 8 assistance	71,500	71,500
Debt service/leases	233,000	247,000
Utilities		
Capital outlay	-	390,000
Gas	499,872	457,812
Water	542,500	502,460
Sewer	<u>324,850</u>	<u>315,850</u>
 Total expenditures	 <u>4,294,514</u>	 <u>4,883,570</u>
 Net	 <u>\$ 102,086</u>	 <u>\$ 425,030</u>

Town of White Castle
Final version adjustment recap
FYE 2024

Net surplus before final adjustments \$ 462,250

PD - net adjustments

Appropriation before	911,008	
Appropriation after	<u>787,728</u>	123,280

Administration

Add Capital outlay		
- Vehicle	50,000	
- Vehicle debt service	14,000	
- Vests and radios	21,000	
- general equipment	<u>27,000</u>	
	112,000	
Appropriation before	712,040	
Appropriation after	824,040	(112,000)

Streets

Salary change		1,500
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Sewer

Add pumps		<u>(50,000)</u>
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Adjusted surplus \$ 425,030

TOWN OF WHITE CASTLE
ANNUAL REPORT ON THE BUDGET
(R.S. 39:1316)
SEPTEMBER 30, 2024

-----FISCAL YEAR ENDING SEPTEMBER 30, 2023-----

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TOTAL BUDGET
<u>ESTIMATED REVENUES AND OTHER FINANCING SOURCES</u>						
TAXES:						
AD VALOREM	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ 32,000
GENERAL SALES AND USE	-	3,000,000	-	-	-	3,000,000
CABLE T.V.	13,500	-	-	-	-	13,500
UTILITY	29,000	-	-	-	-	29,000
LICENSES AND PERMITS	70,000	-	-	-	-	70,000
INTERGOVERNMENTAL REVENUE:						
FEDERAL GRANTS	53,000	71,500	-	-	-	124,500
STATE SHARED REVENUE	10,500	-	-	-	-	10,500
STATE GRANTS	-	-	-	-	-	-
PAYMENTS IN LIEU OF TAXES	37,000	-	-	-	-	37,000
FEES, CHARGES AND COMMISSIONS FOR SERVICES:						
PUBLIC WORKS	-	-	-	-	850,000	850,000
FINES AND FORFEITURES	135,000	-	-	-	-	135,000
MISCELLANEOUS	30,000	-	5,200	-	59,900	95,100
OTHER FINANCING SOURCES:						
PROCEEDS FROM DEBT	-	-	-	-	-	-
INTERFUND TRANSFERS	2,250,000	-	230,000	-	260,000	2,740,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES:	\$ 2,660,000	\$ 3,071,500	\$ 235,200	\$ -	\$ 1,169,900	7,136,600

TOWN OF WHITE CASTLE
ANNUAL REPORT ON THE BUDGET
(R.S. 39:1316)
SEPTEMBER 30, 2024

-----FISCAL YEAR ENDING SEPTEMBER 30, 2023-----

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>TOTAL BUDGET</u>
<u>ESTIMATED EXPENDITURES AND OTHER FINANCING USES</u>						
GENERAL GOVERNMENT:						
FINANCIAL AND ADMINISTRATIVE	\$ 719,120	\$ -	\$ -	\$ -	\$ -	\$ 719,120
PUBLIC SAFETY:						
POLICE	949,602	-	-	-	-	949,602
FIRE PROTECTION	52,500	-	-	-	-	52,500
STREETS AND SANITATION	692,580	-	-	-	-	692,580
UTILITIES (INCLUDES UTILITIES ADMIN):						
WATER	-	-	-	-	538,400	538,400
GAS	-	-	-	-	499,872	499,872
SEWERAGE	-	-	-	-	324,850	324,850
RECREATION	143,990	-	-	-	-	143,990
HEALTH AND WELFARE	50,000	71,500	-	-	-	121,500
DEBT SERVICE	-	-	233,000	-	4,100	237,100
CAPITAL OUTLAY	15,000	-	-	-	-	15,000
OTHER FINANCING USES :						
INTERFUND TRANSFERS	-	2,740,000	-	-	-	2,740,000
TOTAL ESTIMATED EXPENDITURES AND OTHER FINANCING USES :	<u>2,622,792</u>	<u>2,811,500</u>	<u>233,000</u>	<u>-</u>	<u>1,367,222</u>	<u>7,034,514</u>
OPERATING SURPLUS (DEFICIT)	37,208	260,000	2,200	-	(197,322)	102,086
ESTIMATED BEGINNING FUND BALANCE	<u>(367,118)</u>	<u>1,187,513</u>	<u>490,522</u>	<u>285,695</u>	<u>1,724,070</u>	<u>3,320,682</u>
ESTIMATED ENDING FUND BALANCE	<u>\$ (329,910)</u>	<u>\$ 1,447,513</u>	<u>\$ 492,722</u>	<u>\$ 285,695</u>	<u>\$ 1,526,748</u>	<u>\$ 3,422,768</u>

TOWN OF WHITE CASTLE
 ANNUAL REPORT ON THE BUDGET
 (R.S. 39:1316)
 SEPTEMBER 30, 2024

-----FISCAL YEAR ENDING SEPTEMBER 30, 2024-----

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUND</u>	<u>ENTERPRISE FUNDS</u>	<u>TOTAL BUDGET</u>
<u>ESTIMATED REVENUES AND OTHER FINANCING SOURCES</u>						
TAXES:						
AD VALOREM	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ 32,000
GENERAL SALES AND USE	-	3,000,000	-	-	-	3,000,000
CABLE T.V.	13,500	-	-	-	-	13,500
UTILITY	29,000	-	-	-	-	29,000
LICENSES AND PERMITS	70,000	-	-	-	-	70,000
INTERGOVERNMENTAL REVENUE:						
FEDERAL GRANTS	555,000	71,500	-	-	-	626,500
STATE SHARED REVENUE	10,500	-	-	-	-	10,500
STATE GRANTS	-	-	-	-	250,000	250,000
PAYMENTS IN LIEU OF TAXES	37,000	-	-	-	-	37,000
FEES, CHARGES AND COMMISSIONS FOR SERVICES:						
PUBLIC WORKS	-	-	-	-	955,000	955,000
FINES AND FORFEITURES	140,000	-	-	-	-	140,000
MISCELLANEOUS	31,000	-	4,200	-	59,900	95,100
OTHER FINANCING SOURCES:						
PROCEEDS FROM DEBT	50,000	-	-	-	-	50,000
INTERFUND TRANSFERS	2,025,000	-	230,000	-	285,000	2,540,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES:	<u>\$ 2,993,000</u>	<u>\$ 3,071,500</u>	<u>\$ 234,200</u>	<u>\$ -</u>	<u>\$ 1,549,900</u>	<u>7,848,600</u>

TOWN OF WHITE CASTLE
ANNUAL REPORT ON THE BUDGET
(R.S. 39:1316)
SEPTEMBER 30, 2024

-----FISCAL YEAR ENDING SEPTEMBER 30, 2024-----

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>TOTAL BUDGET</u>
<u>ESTIMATED EXPENDITURES AND OTHER FINANCING USES</u>						
GENERAL GOVERNMENT:						
FINANCIAL AND ADMINISTRATIVE	\$ 726,040	\$ -	\$ -	\$ -	\$ -	\$ 726,040
PUBLIC SAFETY:						
POLICE	787,728	-	-	-	-	787,728
FIRE PROTECTION	52,500	-	-	-	-	52,500
STREETS AND SANITATION	596,500	-	-	-	-	596,500
UTILITIES (INCLUDES UTILITIES ADMIN):						
WATER	-	-	-	-	499,660	499,660
GAS	-	-	-	-	457,812	457,812
SEWERAGE	-	-	-	-	365,850	365,850
RECREATION	89,680	-	-	-	-	89,680
HEALTH AND WELFARE	50,000	71,500	-	-	-	121,500
DEBT SERVICE	-	-	233,000	-	2,800	235,800
CAPITAL OUTLAY	610,500	-	-	-	340,000	950,500
OTHER FINANCING USES :						
INTERFUND TRANSFERS	-	2,540,000	-	-	-	2,540,000
TOTAL ESTIMATED EXPENDITURES AND OTHER FINANCING USES :	<u>2,912,948</u>	<u>2,611,500</u>	<u>233,000</u>	<u>-</u>	<u>1,666,122</u>	<u>7,423,570</u>
OPERATING SURPLUS (DEFICIT)	80,052	460,000	1,200	-	(116,222)	425,030
ESTIMATED BEGINNING FUND BALANCE	<u>(329,910)</u>	<u>1,447,513</u>	<u>492,722</u>	<u>285,695</u>	<u>1,526,748</u>	<u>3,422,768</u>
ESTIMATED ENDING FUND BALANCE	<u>\$ (249,858)</u>	<u>\$ 1,907,513</u>	<u>\$ 493,922</u>	<u>\$ 285,695</u>	<u>\$ 1,410,526</u>	<u>\$ 3,847,798</u>

TOWN OF WHITE CASTLE
 FUND BUDGET - GENERAL FUND
 SEPTEMBER 30, 2024

	2023						2024			
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL June 30, 2023	ESTIMATED REMAINING	ADJUSTMENT	PROPOSED	% CHANGE ORIGINAL VS. PROPOSED	PROJECTED	% CHANGE PROPOSED VS. PROJECTED
LICENSES AND PERMITS	\$ 69,479	\$ 63,343	\$ 85,000	\$ 34,568	\$ 35,432	\$ (15,000)	\$ 70,000	-18%	\$ 70,000	0%
INTERGOVERNMENTAL	351,599	384,215	95,500	376,475	(275,975)	5,000	100,500	5%	602,500	500%
TAXES	69,115	71,758	72,500	54,399	20,101	2,000	74,500	3%	74,500	0%
OTHER	121,393	52,429	29,000	11,535	18,465	1,000	30,000	3%	31,000	3%
FINES	31,328	93,828	100,000	86,683	48,317	35,000	135,000	35%	140,000	4%
PROCEEDS FROM CAPITAL LEASE	-	-	-	-	-	-	-	0%	50,000	100%
TRANSFERS FROM OTHER FUNDS:										
SALES TAX FUND	1,320,000	1,506,000	1,550,000	904,167	995,833	350,000	1,900,000	23%	1,675,000	-12%
SALES TAX FUND - CAPITAL OUTLAY	125,000	-	-	(124,622)	124,622	-	-	0%	-	0%
SALES TAX FUND - 1%	295,000	300,000	300,000	175,000	175,000	50,000	350,000	17%	350,000	0%
TOTAL REVENUE	2,382,914	2,471,573	2,232,000	1,518,205	1,141,795	428,000	2,660,000	19%	2,993,000	13%
GENERAL GOVERNMENT	820,084	922,106	608,420	502,894	216,226	110,700	719,120	18%	824,040	15%
PUBLIC SAFETY - POLICE	674,845	725,739	780,252	617,510	332,092	169,350	949,602	22%	787,728	-17%
STREETS AND SANITATION	924,911	674,738	602,780	421,089	271,491	89,800	692,580	15%	609,000	-12%
VOLUNTEER FIRE DEPARTMENT	36,677	36,190	52,500	12,804	39,696	-	52,500	0%	52,500	0%
HEALTH AND WELFARE	50,480	29,260	54,000	37,962	12,038	(4,000)	50,000	-7%	50,000	0%
RECREATION	227,044	208,612	74,090	133,159	25,831	84,900	158,990	1	589,680	3
TOTAL EXPENDITURES	2,734,041	2,596,645	2,172,042	1,725,418	897,374	450,750	2,622,792	21%	2,912,948	11%
EXCESS OF ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	(351,127)	(125,072)	59,958	(207,213)	244,421	(22,750)	37,208	-38%	80,052	115%
BEGINNING FUND BALANCE	109,081	(242,046)	(367,118)	(367,118)	1,332,490		(367,118)		(329,910)	
ESTIMATED ENDING FUND BALANCE	\$ (242,046)	\$ (367,118)	\$ (307,160)	\$ (574,331)	\$ 1,576,911		\$ (329,910)		\$ (249,858)	

GENERAL FUND REVENUE DETAIL

TOWN OF WHITE CASTLE
GENERAL FUND REVENUE DETAIL
SEPTEMBER 30, 2024

	2023					2023		2024		2024	
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL April 30, 2023	ESTIMATED REMAINING	ANNUALIZED	ADJUSTMENT	PROPOSED	% CHANGE ORIGINAL VS. PROPOSED	PROJECTED	% CHANGE 2022 PROPOSED VS. 2023 PROJECTED
LICENSES AND PERMITS	\$ 69,479	\$ 63,343	\$ 85,000	\$ 34,568	\$ 35,432	\$ 59,319	\$ (15,000)	\$ 70,000	-18%	\$ 70,000	0%
INTERGOVERNMENTAL:											
HOUSING AUTHORITY	35,573	35,084	35,000	37,246	(246)	37,000	2,000	37,000	100%	37,000	0%
BEER TAX	1,816	2,237	3,000	482	2,518	826	-	3,000	0%	3,000	0%
VIDEO DRAW POKER	-	7,437	7,500	2,619	4,881	4,490	-	7,500	0%	7,500	0%
FEDERAL GRANTS - other	-	-	50,000	333,726	(283,726)	50,000	-	50,000	0%	55,000	10%
STATE GRANTS	314,210	339,457	-	2,402	598	4,118	3,000	3,000	100%	500,000	16567%
TAXES:											
AD VALOREM TAXES	31,471	29,489	32,000	24,121	7,879	41,350	-	32,000	0%	32,000	0%
CABLE T.V. FRANCHISE	11,975	12,465	13,500	5,969	7,531	10,233	-	13,500	0%	13,500	0%
UTILITY TAX	25,669	29,804	27,000	24,309	4,691	41,673	2,000	29,000	7%	29,000	0%
OTHER:											
LEASE AND ROYALTY	6,007	10,270	12,000	3,125	8,875	5,357	-	12,000	0%	12,000	0%
INSURANCE PROCEEDS	19,264	-	-	-	-	-	-	-	0%	-	0%
MISCELLANEOUS	29,969	41,510	15,000	7,816	7,184	13,399	-	15,000	0%	15,000	0%
INTEREST INCOME	886	649	2,000	594	2,406	1,018	1,000	3,000	50%	4,000	33%
FINES	31,328	93,828	100,000	86,683	48,317	148,599	35,000	135,000	35%	140,000	4%
TOTAL REVENUE	577,647	665,573	382,000	563,660	(153,660)	417,382	28,000	410,000	7%	918,000	124%
PROCEEDS FROM ISSUANCE OF DEBT	65,267	-	-	-	-	-	-	-		-	-100%
PROCEEDS FROM CAPITAL LEASE	-	-	-	-	-	-	-	-	0%	50,000	100%
TRANSFERS FROM OTHER FUNDS:											
SALES TAX FUND - 1% (1/3)	295,000	300,000	300,000	175,000	175,000	300,000	50,000	350,000	17%	350,000	0%
SALES TAX FUND - CAPITAL OUTLAY	125,000	-	-	(124,622)	124,622	-	-	-	0%	-	0%
SALES TAX FUND	1,320,000	1,506,000	1,550,000	904,167	995,833	1,550,000	350,000	1,900,000	23%	1,675,000	-12%
											-100%
TOTAL REVENUE AND TRANSFERS	\$ 2,382,914	\$ 2,471,573	\$ 2,232,000	\$ 1,518,205	\$ 1,141,795	\$ 2,267,383	\$ 428,000	\$ 2,660,000	19%	\$ 2,993,000	13%

TOWN OF WHITE CASTLE
GENERAL FUND EXPENDITURE DETAIL
SEPTEMBER 30, 2024

	2023									2024	
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL April 30, 2023	ESTIMATED REMAINING	ANNUALIZED	ADJUSTMENT	PROPOSED	% CHANGE ORIGINAL VS. PROPOSED	PROJECTED	% CHANGE 2022 PROPOSED VS 2023 PROJECTED
PUBLIC SAFETY - POLICE:											
SALARIES	\$ 397,948	\$ 389,540	\$ 470,652	\$ 300,983	\$ 204,669	\$ 515,975	\$ 35,000	\$ 505,652	7%	\$ 479,578	-5%
SALARIES - OVERTIME	67,842	74,569	12,000	45,944	14,056	60,000	48,000	60,000	400%	12,000	-80%
PAYROLL TAXES	36,705	37,250	36,000	23,533	16,467	40,342	4,000	40,000	11%	34,800	-13%
EMPLOYEE INSURANCE	91,060	97,219	102,000	68,410	45,590	117,274	12,000	114,000	12%	120,000	5%
VEHICLE FUEL	7,014	7,687	8,000	8,114	3,886	13,910	4,000	12,000	50%	10,000	-17%
VEHICLE MAINTENANCE	4,052	7,971	4,000	31,406	2,594	45,000	30,000	34,000	750%	4,000	-88%
FIELD SUPPLIES	127	180	1,750	28,315	(3,565)	28,000	23,000	24,750	1314%	2,500	-90%
JAIL HOUSE	-	-	-	-	-	-	-	-	0%	-	0%
CLOTHING	133	3,126	1,500	3,808	192	4,000	2,500	4,000	167%	1,500	-63%
RETIREMENT	39,346	52,477	86,000	50,053	31,947	85,805	(4,000)	82,000	-5%	78,000	-5%
COMPUTER SERVICE	4,020	-	10,000	472	3,528	809	(6,000)	4,000	-60%	10,000	150%
FIXED ASSET ADDITIONS	-	4,950	-	-	-	-	-	-	0%	-	0%
DEBT SERVICE - LEASE PURCHASE	-	-	18,000	-	-	-	(18,000)	-	-100%	-	0%
PRINTING	157	-	1,250	1,500	100	2,571	350	1,600	28%	1,250	-22%
OFFICE SUPPLIES	-	49	-	-	-	-	-	-	0%	-	0%
DRUG TESTING	267	250	800	567	233	972	-	800	0%	800	0%
TRAVEL, EDUCATION AND TRAINING	2,116	-	5,000	1,725	275	2,957	(3,000)	2,000	-60%	5,000	150%
TRAVEL, EDUCATION AND TRAINING - OFFICERS	210	14,588	2,000	3,471	-	4,000	-	2,000	0%	2,000	0%
TRAVEL - POLICE CLERK	3,595	7,791	4,500	2,021	2,479	3,465	-	4,500	0%	4,500	0%
BUILDING MAINTENANCE	10,286	10,050	2,500	12,035	3,965	12,000	13,500	16,000	540%	5,000	-69%
DUES AND SUBSCRIPTIONS	158	-	500	1,800	-	3,086	1,300	1,800	260%	500	-72%
MAINTENANCE CONTRACTS	4,842	7,845	8,800	11,203	3,797	19,205	6,200	15,000	70%	8,800	-41%
TELEPHONE	4,967	10,197	5,000	7,914	3,086	13,567	6,000	11,000	120%	5,000	-55%
INSURANCE - VEHICLE	-	-	-	9,804	196	10,000	10,000	10,000	100%	-	-100%
MAINTENANCE & REPAIRS	-	-	-	-	-	-	-	-	0%	-	0%
CONSULTING	-	-	-	-	-	-	-	-	0%	-	0%
LAW ENFORCEMENT GRANT (GRANT EXPENDITURES)	-	-	-	-	-	-	-	-	0%	-	0%
COURT FEES	-	-	-	4,432	68	4,432	4,500	4,500	100%	2,500	-44%
TOTAL PUBLIC SAFETY - POLICE	674,845	725,739	780,252	617,510	333,563	987,373	169,350	949,602	22%	787,728	-17%

	2023									2024	
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL April 30, 2023	ESTIMATED REMAINING	ANNUALIZED	ADJUSTMENT	PROPOSED	% CHANGE ORIGINAL VS. PROPOSED	PROJECTED	% CHANGE 2022 PROPOSED VS 2023 PROJECTED
STREETS AND SANITATION:											
SALARIES	\$ 184,396	\$ 177,801	\$ 194,880	\$ 78,297	\$ 71,583	\$ 134,223	\$ (45,000)	\$ 149,880	-23%	\$ 150,600	0%
SALARIES - OVERTIME	44,464	47,828	12,000	20,985	9,015	35,974	18,000	30,000	150%	12,000	-60%
PAYROLL TAXES	17,645	17,908	16,200	10,590	5,610	18,154	-	16,200	0%	16,200	0%
EMPLOYEE INSURANCE	64,278	68,237	82,000	47,892	37,108	82,101	3,000	85,000	4%	90,000	6%
VEHICLE FUEL	11,093	14,388	12,000	10,504	6,496	18,007	5,000	17,000	42%	12,000	-29%
EQUIPMENT RENTAL	24,018	28,601	-	38,644	-	66,247	50,000	50,000	100%	30,000	-40%
UTILITIES	73,630	76,870	75,000	64,994	35,006	111,418	25,000	100,000	33%	90,000	-10%
VEHICLE MAINTENANCE	14,490	3,881	5,000	10,740	8,260	18,411	14,000	19,000	280%	5,000	-74%
EQUIPMENT MAINTENANCE	7,255	4,510	4,000	5,264	(264)	9,024	1,000	5,000	25%	4,000	-20%
MAINTENANCE OF STREETS/STREET SIGNS	326,970	168,746	150,000	100,653	69,347	172,548	20,000	170,000	13%	150,000	-12%
CAPITAL OUTLAY	4,522	-	-	-	-	-	-	-	0%	12,500	100%
MATERIALS AND SUPPLIES	-	6,479	-	-	-	-	-	-	0%	-	0%
ENGINEERING	16,750	-	-	6,800	-	11,657	6,800	6,800	100%	-	-100%
OTHER CAPITAL OUTLAY	107,910	29,308	-	-	-	-	-	-	0%	-	0%
EDUCATION & TRAINING	300	-	-	-	-	-	-	-	0%	-	0%
OTHER EXPENSES/CLOTHING	4,306	5,016	1,200	2,665	2,535	4,569	4,000	5,200	333%	1,200	-77%
RETIREMENT	22,651	25,100	50,000	22,953	15,047	39,348	(12,000)	38,000	-24%	35,000	-8%
DEBT SERVICE	-	-	-	-	-	-	-	-	0%	-	0%
DRUG TESTING	233	65	500	108	392	185	-	500	0%	500	0%
TOTAL STREETS AND SANITATION	\$ 924,911	\$ 674,738	\$ 602,780	\$ 421,089	\$ 260,135	\$ 721,870	\$ 89,800	\$ 692,580	15%	\$ 609,000	-12%

TOWN OF WHITE CASTLE
GENERAL FUND EXPENDITURE DETAIL
SEPTEMBER 30, 2024

	2023							2024			
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL April 30, 2023	ESTIMATED REMAINING	ANNUALIZED	ADJUSTMENT	PROPOSED	% CHANGE ORIGINAL VS. PROPOSED	PROJECTED	% CHANGE 2022 PROPOSED VS 2023 PROJECTED
GENERAL GOVERNMENT:											
SALARIES	\$ 167,609	\$ 202,801	\$ 140,920	\$ 124,875	\$ 37,045	\$ 214,071	\$ 21,000	\$ 161,920	15%	\$ 188,240	16%
SALARIES - OVERTIME	3,663	10,152	2,500	6,631	3,369	11,367	7,500	10,000	300%	2,500	-75%
PAYROLL TAXES	21,784	22,107	20,000	13,074	8,926	22,413	2,000	22,000	10%	20,000	-9%
TRAVEL - COUNCILMAN S ALLEN	-	-	-	-	-	-	-	-	0%	-	0%
TRAVEL - COUNCILMAN KNIGHT	2,494	6,770	6,000	1,435	4,565	2,460	-	6,000	0%	6,000	0%
TRAVEL - COUNCILMAN LANDRY	-	-	-	-	-	-	-	-	0%	-	0%
TRAVEL - COUNCILMAN LEWIS	-	-	-	-	6,000	-	6,000	6,000	0%	6,000	0%
TRAVEL - COUNCILMAN BATISTE	1,781	5,154	6,000	1,978	4,022	3,391	-	6,000	0%	6,000	0%
TRAVEL - COUNCILMAN M ALLEN	845	126	6,000	788	(788)	1,351	(6,000)	-	0%	-	0%
TRAVEL - COUNCILMAN DEPRON	-	9,630	6,000	1,436	4,564	2,462	-	6,000	0%	6,000	0%
TRAVEL - COUNCILMAN MARTIN	-	-	-	-	-	-	-	-	0%	-	0%
TRAVEL- COUNCILMAN O'BEAR	-	-	6,000	1,402	4,598	2,403	-	6,000	0%	6,000	0%
TRAVEL - MAYOR	3,152	5,765	11,000	2,411	4,589	4,133	(4,000)	7,000	-36%	11,000	57%
TRAVEL - TOWN CLERK	434	6,430	6,000	2,006	2,994	3,439	(1,000)	5,000	-17%	6,000	20%
TRAVEL - STAFF	821	15,814	6,000	1,842	2,658	3,158	(1,500)	4,500	-25%	6,000	33%
PROFESSIONAL	42,514	50,734	30,000	26,919	5,081	35,000	2,000	32,000	7%	30,000	-6%
BUILDING MAINTENANCE	20,934	11,733	12,000	18,125	1,875	20,000	8,000	20,000	67%	15,000	-25%
DUES AND SUBSCRIPTIONS	4,753	2,258	3,700	628	2,072	1,077	(1,000)	2,700	-27%	3,700	37%
EMPLOYEES' INSURANCE	70,705	69,049	68,000	43,095	32,905	73,877	8,000	76,000	12%	80,000	5%
INSURANCE	95,426	125,677	100,000	112,547	7,453	125,000	20,000	120,000	20%	124,000	3%
LEGAL FEES	88,259	17,586	20,000	8,811	11,189	15,105	-	20,000	0%	20,000	0%
PUBLISHING AND TAX ROLL	1,333	3,656	5,000	-	5,000	-	-	5,000	0%	5,000	0%
TELEPHONE	8,985	9,897	9,000	12,774	6,226	21,898	10,000	19,000	111%	15,000	-21%
OTHER/CLOTHING	24,105	21,565	12,000	6,328	5,672	10,848	-	12,000	0%	12,000	0%
BANK FEES	6,312	6,279	3,000	3,868	2,132	6,631	3,000	6,000	100%	3,000	-50%
POSTAGE	5,720	5,687	6,000	3,406	2,594	5,839	-	6,000	0%	6,000	0%
RETIREMENT - ADMIN	16,527	20,173	21,700	9,962	11,738	17,078	-	21,700	0%	22,000	1%
ADDITIONS TO GEN FIXED ASSETS	-	-	-	-	-	-	-	-	0%	98,000	100%
COMPUTER SERVICES	12,941	11,273	13,600	4,112	5,888	7,049	(3,600)	10,000	-26%	13,600	36%
PRINTING	8,293	852	8,000	958	1,042	1,642	(6,000)	2,000	-75%	8,000	300%
CORONER'S FEE	4,935	1,015	3,000	-	3,600	-	600	3,600	20%	3,000	-17%
MAINTENANCE CONTRACTS	46,467	20,788	35,000	20,877	5,123	35,789	(9,000)	26,000	-26%	30,000	15%
DRUG TESTING	643	65	1,000	25	975	43	-	1,000	0%	1,000	0%
COMMISSIONERS	-	-	-	-	-	-	-	-	0%	-	0%
CAPITAL OUTLAY	48,200	58,534	-	-	-	-	-	-	0%	-	0%
UTILITIES - GENERAL	13,868	8,126	8,000	12,002	3,998	20,575	8,000	16,000	100%	12,000	-25%
REPAIRS AND MAINTENANCE	17,427	18,505	-	-	-	-	-	-	0%	-	0%
VEHICLE FUEL / MAINTENANCE	5,724	9,077	5,000	9,343	7,657	16,017	12,000	17,000	240%	12,000	-29%
EQUIPMENT RENTAL	-	-	-	4,394	606	7,533	5,000	5,000	100%	5,000	0%
GRANT EXPENDITURES	-	-	-	-	-	-	-	-	0%	-	0%
ENGINEERING FEES	4,500	-	-	14,200	-	14,200	14,200	14,200	100%	-	-100%
MAYOR'S YOUTH COUNCIL	2,137	-	6,500	-	-	6,500	(6,500)	-	-100%	6,500	100%
COMMUNITY EVENTS	21,821	33,286	18,000	32,642	7,358	35,000	22,000	40,000	122%	18,000	-55%
COMMUNITY RETREAT	3,305	-	3,500	-	3,500	3,500	-	3,500	0%	3,500	0%
DEBT SERVICE - LEASE PURCHASE	-	-	-	-	-	-	-	-	0%	14,000	100%
CHECK THEFT	41,667	131,542	-	-	-	-	-	-	0%	-	0%
TOTAL GENERAL GOVERNMENT	\$ 820,084	\$ 922,106	\$ 608,420	\$ 502,894	\$ 216,226	\$ 750,850	\$ 110,700	\$ 719,120	18%	\$ 824,040	15%

TOWN OF WHITE CASTLE
GENERAL FUND EXPENDITURE DETAIL
SEPTEMBER 30, 2024

	2023						2024		% CHANGE ORIGINAL VS. PROPOSED	% CHANGE 2022 PROPOSED VS 2023 PROJECTED	
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL April 30, 2023	ESTIMATED REMAINING	ANNUALIZED	ADJUSTMENT	PROPOSED		PROJECTED	2023 PROJECTED
RECREATION:											
CAPITAL OUTLAY	\$ 105,188	\$ 83,229	\$ -	\$ 30,063	\$ (15,063)	\$ 30,000	\$ 15,000	\$ 15,000	\$ -	\$ 500,000	3233%
SALARIES	13,951	29,962	21,840	12,834	9,006	22,001	-	21,840	0%	21,840	0%
SALARIES - OVERTIME	1,050	492	-	1,398	-	2,397	2,200	2,200	-	-	-
PAYROLL TAXES	1,914	1,935	1,750	1,144	806	1,961	200	1,950	11%	1,750	-10%
UTILITIES	37,865	31,326	36,000	40,799	11,201	50,000	16,000	52,000	44%	40,000	-23%
SUMMER ENRICHMENT	870	-	5,000	-	-	5,000	(5,000)	-	0%	5,000	100%
DEBT SERVICE	7,725	13,518	-	-	15,000	-	15,000	15,000	100%	11,590	-23%
MATERIALS & SUPPLIES	3,958	12,562	-	3,834	2,666	6,500	6,500	6,500	100%	-	-100%
MAINTENANCE CONTRACTS	-	-	-	4,167	(3,167)	7,143	1,000	1,000	100%	-	-100%
COMMUNITY EVENTS	-	3,150	-	3,672	328	3,700	4,000	4,000	100%	-	-100%
MAINTENANCE	54,523	32,438	9,500	35,248	4,252	40,000	30,000	39,500	316%	9,500	-76%
TOTAL RECREATION	227,044	208,612	74,090	133,159	25,029	168,703	84,900	158,990	115%	589,680	271%
IBERVILLE PARISH - (EMER. PREP, ANIMALS)	50,480	29,260	54,000	37,962	12,038	49,962	(4,000)	50,000	-7%	50,000	0%
VOLUNTEER FIRE DEPARTMENT											
SALARY APPROPRIATION	\$ 11,200	\$ 4,800	\$ 22,400	\$ -	\$ 22,400	\$ -	\$ -	\$ 22,400	\$ -	\$ 22,400	0%
ACCOUNTING	-	-	-	-	-	-	-	-	0%	-	0%
VEHICLE FUEL	2,006	894	600	61	539	105	-	600	0%	600	0%
VEHICLE MAINTENANCE	5,821	8,459	3,000	4,356	(1,356)	4,500	-	3,000	0%	3,000	0%
VEHICLE INSURANCE	2,187	2,187	2,200	-	2,200	-	-	2,200	0%	2,200	0%
BUILDING MAINTENANCE	250	3,119	-	4,515	(4,515)	4,500	-	-	0%	-	0%
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	0%	-	0%
EQUIPMENT	1,451	8,909	21,900	-	21,900	21,900	-	21,900	0%	21,900	0%
MAINTENANCE CONTRACTS	2,048	3,312	-	1,669	(1,669)	2,861	-	-	0%	-	0%
EQUIPMENT MAINTENANCE	6,240	-	-	-	-	-	-	-	0%	-	0%
PRINTING	-	-	-	-	-	-	-	-	0%	-	0%
MAINTENANCE & REPAIRS	1,368	4,176	-	859	(859)	1,473	-	-	0%	-	0%
COMPUTER SERVICE	-	-	-	-	-	-	-	-	0%	-	0%
TELEPHONE	4,106	334	2,400	1,344	1,056	2,304	-	2,400	0%	2,400	0%
TOTAL VOLUNTEER FIRE DEPARTMENT	36,677	36,190	52,500	12,804	39,696	37,644	-	52,500	0%	52,500	0%
DEBT SERVICE - IBERVILLE PARISH	-	-	-	-	-	-	-	-	0%	-	0%
TOTAL EXPENDITURES AND TRANSFERS	\$ 2,734,041	\$ 2,596,645	\$ 2,172,042	\$ 1,725,418	\$ 886,687	\$ 2,716,404	\$ 450,750	\$ 2,622,792	21%	\$ 2,912,948	11%

SPECIAL REVENUE SALES TAX FUND

TOWN OF WHITE CASTLE
 FUND BUDGET - SALES TAX FUND
 SEPTEMBER 30, 2024

	2023					2024					
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL April 30, 2023	ESTIMATED REMAINING	ANNUALIZED	ADJUSTMENT	PROPOSED	% CHANGE ORIGINAL VS. PROPOSED	PROJECTED	% CHANGE 2022 PROPOSED VS. 2023 PROJECTED
SALES TAX COLLECTIONS	\$ 1,701,473	\$ 2,084,013	\$ 1,800,000	\$ 1,296,517	\$ 903,483	\$ 2,222,601	\$ 400,000	\$ 2,200,000	22%	\$ 2,200,000	0%
INTEREST INCOME/OTHER	1,850	1,868	-	-	-	-	-	-	0%	-	0%
TOTAL REVENUE	1,703,323	2,085,881	1,800,000	1,296,517	903,483	2,222,601	400,000	2,200,000	22%	2,200,000	0%
TRANSFERS:											
TO GENERAL FUND - OPERATING	1,320,000	1,506,000	1,550,000	904,167	995,833	1,356,251	350,000	1,900,000	23%	1,675,000	-12%
TO GAS FUND	25,000	85,000	100,000	58,333	41,667	87,499	-	100,000	0%	100,000	0%
TO WATER FUND	100,000	100,000	100,000	58,333	41,667	87,499	-	100,000	0%	125,000	25%
TO SEWER FUND - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	0%	-	0%
TO GENERAL FUND - CAPITAL OUTLAY	125,000	-	-	-	-	-	-	-	0%	-	0%
TOTAL OTHER FINANCING SOURCES (USES):	1,570,000	1,691,000	1,750,000	1,020,833	1,079,167	1,531,248	350,000	2,100,000	20%	1,900,000	-10%
EXCESS OF ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	133,323	394,881	50,000	275,684	(175,684)	691,353	-	100,000		300,000	
BEGINNING FUND BALANCE	235,110	368,433	763,314					763,314		863,314	
ESTIMATED ENDING FUND BALANCE	\$ 368,433	\$ 763,314	\$ 813,314					\$ 863,314		\$ 1,163,314	

						2023			% CHANGE ORIGINAL VS. PROPOSED	2024	
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL April 30, 2023	ESTIMATED REMAINING	ANNUALIZED	ADJUSTMENT	PROPOSED		PROJECTED	% CHANGE 2022 PROPOSED VS. 2023 PROJECTED
SALES TAX COLLECTIONS	\$ 609,734	\$ 746,958	\$ 650,000	\$ 463,006	\$ 336,994	\$ 793,725	\$ 150,000	\$ 800,000	23%	\$ 800,000	0%
INTEREST INCOME/OTHER	-	-	-	-	-	-	-	-	0%	-	0%
TOTAL REVENUE	609,734	746,958	650,000	463,006	336,994	793,725	150,000	800,000	23%	800,000	0%
TRANSFERS:											
TO WATER FUND	80,000	80,000	60,000	35,000	25,000	52,500	-	60,000	0%	60,000	0%
TO SALES TAX SINKING FUND	227,000	220,000	233,000	135,916	94,084	203,874	(3,000)	230,000	-1%	230,000	0%
TO GENERAL FUND	295,000	300,000	300,000	175,000	175,000	262,499	50,000	350,000	17%	350,000	0%
TOTAL OTHER FINANCING SOURCES (USES):	602,000	600,000	593,000	345,916	294,084	518,873	47,000	640,000	8%	640,000	0%
EXCESS OF ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	7,734	146,958	57,000	117,090				160,000		160,000	
BEGINNING FUND BALANCE	269,507	277,241	424,199	419,241				424,199		584,199	
ESTIMATED ENDING FUND BALANCE	\$ 277,241	\$ 424,199	\$ 419,241	\$ 536,331				\$ 584,199		\$ 744,199	

						2023			% CHANGE ORIGINAL VS. PROPOSED	2024	
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL April 30, 2023	ESTIMATED REMAINING	ANNUALIZED	ADJUSTMENT	PROPOSED		PROJECTED	% CHANGE 2022 PROPOSED VS. 2023 PROJECTED
REVENUES											
HUD RECEIPTS	\$ 59,809	\$ 67,701	\$ 71,500	\$ 23,855	\$ 47,645	\$ 40,895	\$ -	\$ 71,500	0%	\$ 71,500	0%
INTEREST	17	23	-	15	(15)	23	-	-	0%	-	0%
MISCELLANEOUS	-	1,794	-	-	-	-	-	-	0%	-	0%
TOTAL REVENUE	59,826	69,518	71,500	23,870	47,630	40,918	-	71,500	0%	71,500	0%
EXPENDITURES											
HOUSING AND UTILITY ASSISTANCE	53,953	62,746	63,000	19,017	43,983	32,601	-	63,000	0%	63,000	0%
SECTION 8- URP	498	950	1,500	465	1,035	797	-	1,500	0%	1,500	0%
ADMINISTRATIVE	5,375	5,822	7,000	2,140	4,860	3,669	-	7,000	0%	7,000	0%
TOTAL EXPENDITURES	59,826	69,518	71,500	21,622	49,878	37,066	-	71,500	0%	71,500	0%
EXCESS OF ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	-	-	-	2,248				-		-	
BEGINNING FUND BALANCE	-	-	-	-				-		-	
ESTIMATED ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 2,248				\$ -		\$ -	

TOWN OF WHITE CASTLE
 FUND BUDGET - 2008 SALES TAX RESERVE FUND
 SEPTEMBER 30, 2024

	2023							2024		
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL April 30, 2023	ESTIMATED REMAINING	ADJUSTMENT	PROPOSED	% CHANGE ORIGINAL VS. PROPOSED	PROJECTED	% CHANGE 2022 PROPOSED VS. 2023 PROJECTED
INTEREST INCOME	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ 200	0%	\$ 200	0%
TOTAL REVENUE	-	-	200	-	200	-	200	0%	200	0%
TRANSFERS:										
TRANSFER TO 2008 DEBT SINKING FUND	-	-	-	-	-	-	-	0%	-	0%
TOTAL OTHER FINANCING USES	-	-	-	-	-	-	-	0%	-	0%
EXCESS OF ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	-		200	-	-		200		200	
BEGINNING FUND BALANCE	239,749	239,749	239,749				239,749		239,949	
ESTIMATED ENDING FUND BALANCE	\$ 239,749	\$ 239,749	\$ 239,949				\$ 239,949		\$ 240,149	

	2023							2024			
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL April 30, 2023	ESTIMATED REMAINING	ANNUALIZED	ADJUSTMENT	PROPOSED	% CHANGE ORIGINAL VS. PROPOSED	PROJECTED	% CHANGE 2022 PROPOSED VS. 2023 PROJECTED
INTEREST INCOME	\$ 14	\$ 720	\$ 50	\$ 3,893	\$ 1,107	\$ 5,839	\$ 5,000	\$ 5,000	100%	\$ 4,000	-20%
PROCEEDS FROM BOND ISSUANCE	2,375,000	-	-	-	-	-	-	-	0%	-	0%
PREMIUM ON ISSUANCE OF REFUNDED DEBT	45,148	-	-	-	-	-	-	-	-	-	-
TRANSFER FROM DEBT SERVICE RESERVE FUND	-	-	-	-	-	-	-	-	0%	-	0%
TRANSFER FROM SEWER FUND	-	-	-	-	-	-	-	-	-	-	-
TRANSFER FROM 1/3% SALES TAX FUND	227,000	220,000	233,000	135,917	94,083	203,876	(3,000)	230,000	100%	230,000	0%
TOTAL REVENUE	2,647,162	220,720	233,050	139,810	95,190	209,715	2,000	235,000	100%	234,000	0%
EXPENDITURES											
BANK FEES	-	-	\$ -	-	-	-	-	-	0%	\$ -	0%
BOND ISSUANCE COSTS	46,516	-	-	-	-	-	-	-	-100%	-	0%
DEBT SERVICE	226,925	209,941	233,000	35,398	197,602	209,985	-	233,000	100%	233,000	0%
PAYMENT TO REFUNDED BOND AGENT	2,135,002	-	-	25,075	-	37,613	-	-	-	-	-
TRANSFER TO WATER FUND	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,408,443	209,941	233,000	60,473	197,602	247,598	-	233,000	100%	233,000	0%
EXCESS OF ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	238,719	10,779	50	79,337	(102,412)	(37,883)	2,000	2,000		1,000	
BEGINNING FUND BALANCE	1,275	239,994	250,773					250,773		252,773	
ESTIMATED ENDING FUND BALANCE	\$ 239,994	\$ 250,773	\$ 227,955					\$ 252,773		\$ 253,773	

	2023							2024		
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL April 30, 2023	ESTIMATED REMAINING	ADJUSTMENT	PROPOSED	% CHANGE ORIGINAL VS. PROPOSED	PROJECTED	% CHANGE 2022 PROPOSED VS. 2023 PROJECTED
REVENUES										
INTEREST	-	-	-	-	-	-	-	0%	-	0%
TOTAL REVENUE	-	-	-	-	-	-	-	0%	-	0%
EXPENDITURES										
BANK FEES			-	-	-	-	-	0%	-	0%
WATER FUND PROJECT	-	-	-	-	-	-	-	0%	-	0%
TOTAL EXPENDITURES	-	-	-	-	-	-	-	0%	-	0%
EXCESS OF ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	-	-	-	-			-		-	
BEGINNING FUND BALANCE	285,695	285,695	285,695				285,695		285,695	
ESTIMATED ENDING FUND BALANCE	<u>\$ 285,695</u>	<u>\$ 285,695</u>	<u>\$ 285,695</u>				<u>\$ 285,695</u>		<u>\$ 285,695</u>	

	2023						2024				
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL April 30, 2023	ESTIMATED REMAINING	ANNUALIZED	ADJUSTMENT	PROPOSED	ORIGINAL VS. PROPOSED	PROJECTED	2022 PROPOSED VS. 2023 PROJECTED
CHARGES FOR SERVICES	250,760	271,824	300,000	184,789	130,211	316,781	15,000	315,000	5%	335,000	6%
INTEREST	84	-	-	-	-	-	-	-	0%	-	0%
PENALTIES	1,163	946	18,000	8,917	-	15,286	-	18,000	0%	18,000	0%
BAD DEBT RECOVERY	1,349	721	350	-	350	-	-	350	0%	350	0%
TRANSFER FROM SALES TAX	25,000	85,000	100,000	58,333	-	99,999	-	100,000	0%	100,000	0%
PENSION	2,986	3,542	-	-	-	-	-	-	0%	-	-
OTHER/MISC	-	-	8,500	-	-	-	-	8,500	0%	8,500	0%
TOTAL REVENUE	<u>281,342</u>	<u>362,033</u>	<u>426,850</u>	<u>252,039</u>	<u>130,561</u>	<u>432,069</u>	<u>15,000</u>	<u>441,850</u>	<u>4%</u>	<u>461,850</u>	<u>5%</u>
FIELD:											
SALARIES - SUPERINTENDENT & ASST.	60,802	85,851	112,872	56,468	56,404	96,802	-	112,872	0%	124,312	10%
SALARIES - OVERTIME	439	1,092	1,000	500	500	857	-	1,000	0%	1,000	0%
PAYROLL TAXES	5,609	5,731	6,500	4,249	2,251	7,284	-	6,500	0%	6,500	0%
MATERIAL & SUPPLIES	12,319	8,813	6,000	5,891	2,109	8,000	2,000	8,000	33%	6,000	-25%
DRUG TESTING	53	65	200	-	200	0%	-	200	0%	200	0%
OTHER/CLOTHING	3,993	10,467	6,000	3,170	2,830	5,434	-	6,000	0%	6,000	0%
ENGINEERING	-	-	-	39,317	683	40,000	40,000	40,000	100%	-	-100%
MAINTENANCE	10,361	49,836	7,500	5,684	4,316	9,744	2,500	10,000	33%	7,500	-25%
LEASE PAYMENTS	-	-	24,000	-	24,000	-	-	24,000	0%	24,000	0%
RETIREMENT	12,275	13,944	24,000	11,018	12,982	18,888	-	24,000	0%	24,000	0%
ADMINISTRATIVE:											
SALARIES	7,920	21,600	21,600	12,600	9,000	21,600	-	21,600	0%	21,600	0%
EMPLOYEE INSURANCE	17,676	18,780	30,000	18,164	11,836	31,138	-	30,000	0%	32,000	7%
PROFESSIONAL	33,028	36,283	25,000	25,786	4,214	30,000	5,000	30,000	20%	25,000	-17%
OFFICE	3,700	7,812	5,000	2,394	2,606	4,104	-	5,000	0%	5,000	0%
BAD DEBTS	6,253	7,699	-	-	-	-	-	-	0%	-	0%
INSURANCE	29,931	23,835	31,500	23,764	7,736	31,500	-	31,500	0%	31,500	0%
TELEPHONE	336	278	500	1,776	724	3,045	2,000	2,500	400%	500	-80%
UTILITIES	21,474	990	800	1,242	758	2,129	1,200	2,000	150%	2,000	0%
EDUCATION AND TRAINING	6,270	3,903	5,000	-	5,000	-	-	5,000	0%	5,000	0%
COMPUTER SERVICES	1,984	349	1,000	976	24	1,673	-	1,000	0%	1,000	0%
VEHICLE MAINTENANCE	2,327	2,337	1,500	1,205	295	2,066	-	1,500	0%	1,500	0%
DUES & SUBSCRIPTIONS	120	-	200	-	200	-	-	200	0%	200	0%
PRINTING	2,134	1,004	2,000	957	1,043	1,641	-	2,000	0%	2,000	0%
FUEL	6,450	7,964	5,000	5,664	3,336	9,710	4,000	9,000	80%	5,000	-44%
PENSION	(8,137)	(3,913)	-	-	-	-	-	-	0%	-	0%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	0%	90,000	100%
TRANSFERS TO GENERAL FUND	-	-	-	-	-	-	-	-	0%	-	0%
DEPRECIATION	5,736	5,736	6,000	3,000	3,000	5,143	-	6,000	0%	6,000	0%
GAS PURCHASED	61,351	109,528	85,000	67,512	52,488	115,735	35,000	120,000	41%	120,000	0%
TOTAL EXPENDITURES	<u>304,404</u>	<u>419,984</u>	<u>408,172</u>	<u>291,337</u>	<u>208,535</u>	<u>446,493</u>	<u>91,700</u>	<u>499,872</u>	<u>22%</u>	<u>547,812</u>	<u>10%</u>
(UNDER) ESTIMATED EXPENDITURES	(23,062)	(57,951)	18,678	(39,298)	(77,974)	(14,424)	(76,700)	(58,022)		(85,962)	
BEGINNING FUND BALANCE	(56,748)	(79,810)	(137,761)					(137,761)		(195,783)	
ESTIMATED ENDING FUND BALANCE	<u>\$ (79,810)</u>	<u>\$ (137,761)</u>	<u>\$ (119,083)</u>					<u>\$ (195,783)</u>		<u>\$ (281,745)</u>	

	2023								2024			
	COMPLETED	COMPLETED	ORIGINAL	ACTUAL	ESTIMATED	ANNUALIZED	ADJUSTMENT	PROPOSED	ORIGINAL VS.	PROJECTED	2022 PROPOSED VS.	
	2021	2022	ADOPTED	April 30, 2023	REMAINING				PROPOSED	2023 PROJECTED	2023 PROJECTED	
CHARGES FOR SERVICES	\$ 247,145	\$ 240,363	\$ 300,000	\$ 132,458	\$ 117,542	\$ 227,071	\$ (50,000)	\$ 250,000	-17%	\$ 300,000	20%	
PENALTIES	-	-	8,000	5,300	2,700	9,086	-	8,000	0%	8,000	0%	
INTEREST	117	-	50	-	50	-	-	50	0%	50	0%	
OTHER	-	-	12,000	5,059	6,941	8,673	-	12,000	0%	12,000	0%	
BAD DEBT RECOVERY	1,006	334	1,000	390	610	669	-	1,000	0%	1,000	0%	
BOND FUNDS	-	-	-	-	-	-	-	-	0%	-	0%	
PENSION	2,986	3,542	-	-	-	-	-	-	0%	-	0%	
GRANTS	-	-	-	-	-	-	-	-	0%	250,000	100%	
TRANSFER FROM GAS	-	-	-	-	-	-	-	-	0%	-	0%	
TRANSFER FROM SEWER	-	-	-	-	-	-	-	-	0%	-	0%	
TRANSFER FROM SALES TAX	100,000	100,000	100,000	-	100,000	-	-	100,000	0%	125,000	25%	
TRANSFER FROM 1/3% SALES TAX	80,000	80,000	60,000	-	60,000	-	-	60,000	0%	60,000	0%	
TOTAL REVENUE	431,254	424,239	481,050	143,207	287,843	245,499	(50,000)	431,050	-10%	756,050	75%	
ADMINISTRATIVE:												
PROFESSIONAL	33,029	36,282	25,000	25,786	4,214	30,000	5,000	30,000	20%	25,000	-17%	
OFFICE EXPENSE	3,968	7,813	4,500	2,394	2,106	4,104	-	4,500	0%	4,500	0%	
BAD DEBT	6,575	11,128	-	-	-	-	-	-	0%	-	0%	
INSURANCE	29,931	21,780	32,000	23,764	8,236	32,000	-	32,000	0%	32,000	0%	
HEALTH AND WELFARE	7,741	-	8,000	9,279	221	9,500	1,500	9,500	0%	9,500	0%	
TELEPHONE	819	1,137	1,300	2,380	1,720	4,080	2,800	4,100	215%	3,500	-15%	
MISCELLANEOUS	-	385	300	610	190	1,046	500	800	167%	300	-63%	
UTILITIES	18,011	2,406	7,500	30,461	19,539	52,219	42,500	50,000	567%	30,000	-40%	
COMPUTER SERVICES	2,490	349	1,500	976	524	1,673	-	1,500	0%	1,500	0%	
SALARIES/ADMINISTRATIVE	21,600	23,682	21,600	12,650	8,950	21,686	-	21,600	0%	21,600	0%	
EMPLOYEE INSURANCE	31,603	36,179	33,000	18,342	14,658	31,443	-	33,000	0%	33,000	0%	
PRINTING	539	1,004	1,500	958	542	1,642	-	1,500	0%	1,500	0%	
DUES AND SUBSCRIPTIONS	340	375	500	375	125	643	-	500	0%	500	0%	
TRAVEL	4,165	14,307	4,000	989	3,011	1,695	-	4,000	0%	4,000	0%	
VEHICLE MAINTENANCE	-	228	500	-	500	-	-	500	0%	500	0%	
FIELD:												
SALARIES	187,287	162,485	148,900	86,811	62,089	148,819	-	148,900	0%	158,260	6%	
SALARIES - OVERTIME	27,863	33,756	4,000	10,858	3,142	14,000	10,000	14,000	250%	4,000	-71%	
PAYROLL TAXES	8,713	8,846	9,000	5,883	4,117	10,085	1,000	10,000	11%	10,000	0%	
MATERIALS AND SUPPLIES	35,248	14,347	15,000	6,116	8,884	10,485	-	15,000	0%	15,000	0%	
CLOTHING	1,934	6,237	1,500	474	1,026	813	-	1,500	0%	1,500	0%	
CHEMICALS	7,671	7,635	12,500	5,276	7,224	9,045	-	12,500	0%	12,500	0%	
MAINTENANCE	22,655	66,452	12,000	41,418	8,582	50,000	38,000	50,000	317%	40,000	-20%	
EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	-	0%	-	0%	
RETIREMENT	21,888	19,243	21,000	9,640	11,360	16,526	-	21,000	0%	21,000	0%	
BUILDING AND EQUIPMENT	-	5,379	-	-	-	-	-	-	0%	-	0%	
ENGINEERING	-	-	-	2,000	-	2,000	2,000	2,000	100%	-	-100%	
ADDITIONS TO FIXED ASSETS	-	1,522	-	-	-	-	-	-	0%	250,000	100%	
OTHER	3,903	193	-	-	-	-	-	-	0%	-	0%	
ENGINEERING	2,380	-	-	-	-	-	-	-	0%	-	0%	
PENSION	(8,137)	(3,913)	-	-	-	-	-	-	0%	-	0%	
DEBT SERVICE: INTEREST	11,111	4,622	-	-	4,100	-	4,100	4,100	100%	2,800	-32%	
DEPRECIATION	87,322	77,414	70,000	35,000	68,750	60,000	-	70,000	0%	70,000	0%	
TOTAL EXPENDITURES	570,649	561,273	435,100	332,440	243,810	513,508	107,400	542,500	25%	752,460	39%	
EXCESS OF ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	(139,395)	(137,034)	45,950	(189,233)	44,033	(268,009)	(157,400)	(111,450)		3,590		
ESTIMATED BEGINNING FUND BALANCE	935,559	796,164	659,130					659,130		547,680		
ESTIMATED ENDING FUND BALANCE	\$ 796,164	\$ 659,130	\$ 705,080					\$ 547,680		\$ 551,270		

ENTERPRISE SEWERAGE UTILITY FUNDS

TOWN OF WHITE CASTLE
FUND BUDGET - SEWERAGE FUND
SEPTEMBER 30, 2024

	2023							2024			
	COMPLETED 2021	COMPLETED 2022	ORIGINAL ADOPTED	ACTUAL April 30, 2023	ESTIMATED REMAINING	ANNUALIZED	ADJUSTMENT	PROPOSED	ORIGINAL VS. PROPOSED	PROJECTED	2022 PROPOSED VS. 2023 PROJECTED
SERVICE CHARGES	\$ 305,981	\$ 280,679	\$ 315,000	\$ 165,883	\$ 119,117	\$ 284,406	\$ (30,000)	\$ 285,000	-10%	\$ 320,000	12%
PENALTIES	-	-	9,000	5,016	3,984	8,599	-	9,000	0%	9,000	0%
INTEREST	-	-	-	-	-	-	-	-	0%	-	0%
GRANT REVENUE	-	-	-	-	-	-	-	-	0%	-	0%
MISCELLANEOUS	3,220	-	1,500	-	1,500	-	-	1,500	0%	1,500	0%
BAD DEBT RECOVERY & OTHER	943	258	1,500	-	1,500	-	-	1,500	0%	1,500	0%
TRANSFER FROM SEWER	-	-	-	-	-	-	-	-	0%	-	0%
TRANSFER FROM SALES TAX	-	-	-	-	-	-	-	-	0%	-	0%
TOTAL REVENUES	<u>310,144</u>	<u>280,937</u>	<u>327,000</u>	<u>170,899</u>	<u>126,101</u>	<u>293,005</u>	<u>(30,000)</u>	<u>297,000</u>	<u>(0)</u>	<u>332,000</u>	<u>12%</u>
ADMINISTRATIVE:											
OFFICE EXPENSE/CLOTHING	3,997	8,901	3,000	2,394	1,606	4,104	1,000	4,000	33%	3,000	-25%
BAD DEBTS	6,392	10,673	500	-	500	-	-	500	0%	500	0%
INSURANCE	25,172	21,782	18,000	23,764	236	40,738	6,000	24,000	33%	25,000	4%
TELEPHONE	4,274	6,594	4,500	3,119	2,381	5,347	1,000	5,500	22%	5,000	-9%
UTILITIES	19,542	16,889	15,000	18,508	11,492	31,728	15,000	30,000	100%	25,000	-17%
PROFESSIONAL	33,028	36,283	25,000	25,786	4,214	30,000	5,000	30,000	20%	25,000	-17%
COMPUTER SERVICE	1,984	349	2,500	976	1,524	1,673	-	2,500	0%	2,500	0%
SALARIES/ADMINISTRATIVE	21,600	21,600	21,600	12,600	9,000	21,600	-	21,600	0%	21,600	0%
CAPITAL OUTLAY	12,896	6,690	-	-	-	-	-	-	0%	-	0%
PRINTING	497	1,004	1,000	958	42	1,642	-	1,000	0%	1,000	0%
TRAVEL	-	-	1,000	-	1,000	-	-	1,000	0%	1,000	0%
MISCELLANEOUS	921	1,733	1,000	979	21	1,678	-	1,000	0%	1,000	0%
VEHICLE MAINTENANCE	203	-	750	-	750	-	-	750	0%	750	0%
FIELD:											
SALARIES	18,377	10,000	10,000	8,750	1,250	10,000	-	10,000	0%	10,000	0%
SALARIES - OVERTIME	-	-	-	-	-	-	-	-	0%	-	0%
PAYROLL TAXES	2,178	2,204	-	-	-	-	-	-	0%	-	0%
EMPLOYEES' INSURANCE	1,607	1,440	1,500	834	666	1,430	-	1,500	0%	1,500	0%
SUPPLIES	9,742	4,245	8,000	2,163	5,837	3,708	-	8,000	0%	8,000	0%
MAINTENANCE	127,180	32,880	5,000	22,694	2,306	25,000	20,000	25,000	400%	25,000	0%
EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	-	0%	-	0%
ENGINEERING FEES	8,688	-	-	6,925	1,575	11,871	8,500	8,500	100%	5,000	-41%
OXIDATION POND	-	-	-	-	-	-	-	-	0%	-	0%
BUILDING AND EQUIPMENT	-	-	-	-	-	-	-	-	0%	50,000	100%
CHEMICALS	55,053	6,928	35,000	4,741	15,259	8,127	(15,000)	20,000	-43%	25,000	25%
GRANT EXPENDITURES	-	-	-	-	-	-	-	-	0%	-	0%
EQUIPMENT RENTAL	3,140	42,365	500	17,360	12,640	29,760	29,500	30,000	5900%	30,000	0%
DEPRECIATION	121,415	120,171	100,000	50,000	50,000	85,714	-	100,000	0%	100,000	0%
INTEREST TO FMHA	3,396	-	-	-	-	-	-	-	0%	-	0%
TOTAL EXPENSES	<u>481,282</u>	<u>352,731</u>	<u>253,850</u>	<u>202,551</u>	<u>122,299</u>	<u>314,122</u>	<u>71,000</u>	<u>324,850</u>	<u>28%</u>	<u>365,850</u>	<u>13%</u>
EXCESS OF ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENSES	(171,138)	(71,794)	73,150	(31,652)	3,802	(21,117)	\$ (101,000)	(27,850)		(33,850)	
BEGINNING RETAINED EARNINGS	<u>1,445,633</u>	<u>1,274,495</u>	<u>1,202,701</u>					<u>1,202,701</u>		<u>1,174,851</u>	
ENDING RETAINED EARNINGS	<u>\$ 1,274,495</u>	<u>\$ 1,202,701</u>	<u>\$ 1,275,851</u>					<u>\$ 1,174,851</u>		<u>\$ 1,141,001</u>	

Fund Balance per FSD

**Town of White Castle
Capital projects budget - 2023**

	<u>Mayor's Proposed Budget</u>	<u>Loan\ Grant Funding</u>
General fund:		
Admin:	-	-
	<u>\$ -</u>	<u>\$ -</u>
Streets:		
Sidewalks	\$ -	\$ -
Drainage/sewer/sidewalks	-	-
	<u>\$ -</u>	<u>\$ -</u>
Police:		
Vehicles - 2	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
Gas		
Meters	<u>\$ -</u>	<u>\$ -</u>
Water		
	<u>\$ -</u>	<u>\$ -</u>
Total fixed asset additions	<u>\$ -</u>	<u>\$ -</u>
Net paid by the Town		<u>\$ -</u>

**Town of White Castle
Capital projects budget - 2024**

	<u>Proposed Budget</u>	<u>Loan\ Grant Funding</u>
General fund:		
Recreation:		
Training Center	500,000	500,000
	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Streets:		
Trucks - 1	\$ 12,500	\$ -
	<u>\$ 12,500</u>	<u>\$ -</u>
Admin:		
General equipment	27,000	-
Vehicles - 1	50,000	50,000
Vests and radios	21,000	5,000
	<u>\$ 98,000</u>	<u>\$ 55,000</u>
Police:		
	<u>\$ -</u>	<u>\$ -</u>
Gas		
Meters	\$ 90,000	\$ -
	<u>\$ 90,000</u>	<u>\$ -</u>
Water		
System improvements	\$ 250,000	\$ 250,000
	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Sewer:		
Pumps	\$ 50,000	\$ -
	<u>\$ 50,000</u>	<u>\$ -</u>
Total fixed asset additions	<u>\$ 988,000</u>	<u>\$ 805,000</u>
Net paid by the Town		<u>\$ 183,000</u>

Town of White Castle - 2024
Personnel

	Position	Hours	Current Rate	Proposed Rate	2024 Budget
General fund:					
Police:					
Officers					
Chief Brooks (F/T)	PD Chief	2,080	23.00	23.00	47,840
Ronald Jones (F/T)	Officer	2,236	17.50	17.50	39,130
Open (F/T)		2,236	16.00	16.00	35,776
Ryan Sims (F/T)	Officer	2,236	18.00	18.00	40,248
Charles Williams (F/T)	Officer	2,236	16.00	17.00	38,012
Devan McNair (F/T)	Officer	2,236	17.00	17.00	38,012
Part-time labor pool					70,000
Dispatchers/Administration					
Arviniece Tillman	Admin Asst	2,080	16.00	16.00	33,280
Jenny Davis	Dispatchers	2,080	14.00	14.00	29,120
Dantrice Johnson	Dispatchers	2,080	15.00	15.00	31,200
Bridget Wilson	Dispatchers	2,080	15.00	15.00	31,200
Steven Jones	Dispatchers	2,080	15.00	15.00	31,200
Diane Gillis (P/T)	Dispatchers	520	15.00	15.00	7,800
Open (P/T)	Dispatchers	520		13.00	6,760
Total					479,578
Streets:					
Robert James		2,080	13.00	13.00	27,040
Sherman Washington		2,080	18.00	18.00	37,440
Oscar Major		2,080	16.00	16.00	33,280
Joe O'Bear		2,080	15.25	15.25	31,720
Rodney Allen		2,080	15.00	15.00	31,200
Rouel Miles		1,040	10.50	10.50	10,920
Open seasonal (P/T)		1,500		12.00	18,000
Student		200			1,500
Student		200			1,500
Student		200			1,500
Student		200			1,500
Allocate - utilities					195,600
					(45,000)
Total					150,600

Town of White Castle - 2024
Personnel

Position	Hours	Current Rate	Proposed Rate	2024 Budget
Finance:				
John Morris, III	2,080	26.00	26.00	54,080
Mervin Allen Jr.				10,200
Kipp Knight				10,200
Chamarcus Lewis				10,200
Erick Batiste				10,200
Candace Depron				10,200
Monica Lee	2,080	24.00	24.00	49,920
Heather Jones	2,080	17.25	17.25	35,880
Rodney Govenor	2,080	10.25	10.25	21,320
Linda Burks	1,040	10.50	10.50	10,920
D'Ryan Johnson	2,080	11.50	11.50	23,920
Student	200			1,500
Student	200			1,500
Student	200			1,500
Student	200			1,500
Subtotal				253,040
Less utility allocation				(64,800)
Total				188,240
Community Center:				
Laketia Gros	2,080	10.50	10.50	21,840
Gas Fund:				
Julesa Barnes	1,040	25.00	25.00	26,000
Leo Jones	1,040	29.50	29.50	30,680
Gwen Lumar (F/T)	2,080	14.50	14.50	30,160
Jamekia Dabney	1,248	14.00	14.00	17,472
Utility allocation				20,000
Subtotal				124,312
Admin allocation				21,600
Total				145,912

Town of White Castle - 2024
Personnel

Position	Hours	Current Rate	Proposed Rate	2024 Budget
Water Fund:				
Julesa Barnes	1,040	25.00	25.00	26,000
Leo Jones	1,040	29.50	29.50	30,680
Sheryl Johnson	2,080	19.00	19.00	39,520
Jo Ann Stevenson	2,080	17.00	17.00	35,360
Maxine Burnstein	1,040	11.25	11.25	11,700
Utility allocation				15,000
Subtotal				158,260
Admin allocation				21,600
Total				179,860
Sewer Fund:				
Utility allocation				10,000
				-
				10,000
Admin allocation				21,600
Total				31,600
Total salaries				1,197,630