

# City of Parker

## Fiscal Year 2023–2024

### Budget Cover Page

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$644,992, which is a 13.33 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$264,155.

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

<b>FOR:</b>	Amanda Noe	Terry Lynch
	Randy Kercho	Todd Fecht

**AGAINST:**

<b>PRESENT and not voting:</b>	Lee Pettie
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<b>ABSENT:</b>	Jim Reed
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### Property Tax Rate Comparison

	<b>2023–2024</b>	<b>2022–2023</b>
Property Tax Rate:	\$0.322680/100	\$0.329289/100
No-New-Revenue Tax Rate:	\$0.298320/100	\$0.320101/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.273548/100	\$0.290954/100
Voter-Approval Tax Rate:	\$0.302824/100	\$0.329289/100
Debt Rate:	\$0.019702/100	\$0.028152/100

Total debt obligation for City of Parker secured by property taxes:  
\$947,669.62



**City of Parker**  
**Fiscal Year 2023-24 Budget**  
**General Fund Summary**

Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	FY2022-23 vs FY2023-24
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**GENERAL FUND**

**REVENUES:**

	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	FY2022-23 vs FY2023-24
<b>Taxes</b>							
Property (current)	\$ 2,898,240	\$ 3,295,340	\$ 3,692,256	\$ 4,055,959	\$ 4,346,732	\$ 5,095,872	17.2%
Property (delinquent)	18,552	40,154	21,220	88,582	50,818	53,906	6.1%
Sales & Use	233,078	265,351	361,880	410,537	439,174	383,000	-12.8%
Franchise Fees	272,961	254,870	313,579	338,312	273,000	302,000	10.6%
Licenses, Fees & Permits	444,041	477,576	851,282	366,428	280,500	210,000	-25.1%
Investment Income	78,090	72,551	48,718	36,084	32,000	319,000	896.9%
Fines, Warrants & Seizures	218,283	184,221	217,792	215,717	215,000	215,000	0.0%
Miscellaneous	81,420	89,304	265,558	116,022	12,600	18,100	43.7%
<b>Total Revenues</b>	<b>\$ 4,244,666</b>	<b>\$ 4,679,368</b>	<b>\$ 5,772,285</b>	<b>\$ 5,627,641</b>	<b>\$ 5,649,824</b>	<b>\$ 6,596,878</b>	<b>16.8%</b>

**EXPENDITURES:**

	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	FY2022-23 vs FY2023-24
<b>Current:</b>							
Administration	\$ 965,435	\$ 625,861	\$ 679,396	\$ 833,241	\$ 950,028	\$ 1,000,427	5.3%
Police	1,275,109	1,140,983	1,234,255	1,199,519	1,462,023	1,574,405	7.7%
Fire	644,673	1,924,026	794,826	857,242	980,984	1,015,151	3.5%
Public Works	964,741	468,771	509,354	544,291	571,938	623,822	9.1%
Non-Department	129,509	439,676	537,574	496,662	537,351	599,381	11.5%
<b>Total Expenditures</b>	<b>\$ 3,979,466</b>	<b>\$ 4,599,318</b>	<b>\$ 3,755,405</b>	<b>\$ 3,930,955</b>	<b>\$ 4,502,324</b>	<b>\$ 4,813,185</b>	<b>6.9%</b>

**Net Change in Fund Balance - Excess (Deficit) \$ 265,200 \$ 80,050 \$ 2,016,880 \$ 1,696,686 \$ 1,147,500 \$ 1,783,693**

Transfer from Water/Wastewater Fund	-	25,000	25,000	25,000	25,000	25,000	0.0%
Transfer from Solid Waste Fund	-	22,600	22,584	25,000	25,000	25,000	0.0%
Transfer to Capital Project Funds	-	(625,000)	(850,000)	(950,000)	(895,000)	(1,370,000)	53.1%
Transfer to Parks Fund	-	-	(5,000)	(2,500)	(2,500)	(12,500)	400.0%
Transfer to Other Funds	-	(55,083)	(8,505)	-	-	-	
Transfer to Technology Replacement Fund	-	-	-	(50,000)	(50,000)	(100,000)	100.0%
Transfer to Equipment Replacement Fund	-	(250,000)	(250,000)	(250,000)	(250,000)	(350,000)	40.0%
<b>Other Financing Sources</b>	<b>\$ -</b>	<b>\$ (882,483)</b>	<b>\$ (1,065,921)</b>	<b>\$ (1,202,500)</b>	<b>\$ (1,147,500)</b>	<b>\$ (1,782,500)</b>	<b>55.3%</b>

**Net Change in Fund Balance \$ 265,200 \$ (802,433) \$ 950,959 \$ 494,186 \$ (0) \$ 1,193**

**COMBINED BUDGET SUMMARY - ALL FUNDS**

FY 2022-23

FY 2023-24

Fund	Fund Title	Audited Fund Balance 9/30/22	Total Revenues	Total Expenditures	Net Inc/(Dec)	Estimated Fund Balance 9/30/23	Total Revenues	Total Expenditures	Net Inc/(Dec)	Estimated Fund Balance 9/30/24
01	General Fund	5,534,942	5,699,824	5,699,824	(0)	5,534,942	6,646,878	6,645,685	1,193	5,536,135
03	Water/Wastewater Fund	4,392,096	4,287,600	4,355,239	(67,639)	4,324,457	5,432,200	5,326,195	106,005	4,430,462
05	Solid Waste Fund	100,823	540,000	540,000	-	100,823	576,000	576,000	-	100,823
21	Law Enforcement Fund	4,917	-	-	-	4,917	-	4,917	(4,917)	-
22	Equipment Replacement Fund	643,245	275,000	295,000	(20,000)	623,245	515,000	336,500	178,500	801,745
23	Court Security Fund	49,685	4,200	3,500	700	50,385	4,500	5,000	(500)	49,885
24	Court Technology Fund	7,258	4,200	2,950	1,250	8,508	4,000	2,950	1,050	9,558
25	Child Safety Fund	7,128	6,000	2,000	4,000	11,128	6,000	6,000	-	11,128
26	Police Donations Fund	8,898	1,000	1,000	-	8,898	1,000	2,500	(1,500)	7,398
27	Fire Donations Fund	124,521	2,150	25,000	(22,850)	101,671	2,150	54,200	(52,050)	49,621
28	Technology Replacement Fund	35,581	55,000	55,000	-	35,581	105,000	105,000	-	35,581
29	Parks Fund	16,383	7,500	21,500	(14,000)	2,383	17,500	17,500	-	2,383
40	General Obligations Debt Service Fund	260,580	413,553	420,021	(6,468)	254,112	336,478	335,738	740	254,852
41	Revenue Bond I&S Fund	-	551,563	551,563	-	-	556,478	556,478	-	-
60	Utility Impact Fee Fund	1,871,001	200,000	-	200,000	2,071,001	75,000	-	75,000	2,146,001
61	Street Construction Fund	841,942	500,000	200,000	300,000	1,141,942	1,350,000	2,470,000	(1,120,000)	21,942
62	Utility Construction Fund	567,155	-	87,268	(87,268)	479,887	-	205,000	(205,000)	274,887
63	Drainage Improvement Fund	218,239	95,000	-	95,000	313,239	100,000	100,000	-	313,239
65	Facilities Improvement Fund	701,833	300,000	50,000	250,000	951,833	300,000	300,000	-	951,833

**City of Parker**  
**Fiscal Year 2023 - 2024**  
**Line-Item Budget**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>GENERAL FUND REVENUES</b>									
01-000-4100	Property Tax - Current (\$1,698,917,381/100 x 0.302978 tax rate x 99% collection rate)	5,095,872	2,898,240	3,295,340	3,692,256	4,055,959	4,346,732	5,095,872	17%
01-000-4102	Property Tax - Delinquent (\$1,458,020,342/100 x 0.301137 tax rate x 1% collection rate)	43,906	8,192	26,946	8,620	67,385	40,818	43,906	8%
01-000-4104	Penalty & Interest		10,360	13,207	12,601	21,197	10,000	10,000	0%
01-000-4200	Sales Tax		230,007	262,590	358,488	406,982	436,174	380,000	-13%
01-000-4202	Mixed Drink Tax		3,071	2,761	3,393	3,555	3,000	3,000	0%
01-000-4300	Franchise Fees - Electric		272,961	153,361	227,019	226,012	185,000	200,000	8%
	Oncor	60,000							
	Grayson-Collin	100,000							
	Farmers	40,000							
		200,000							
01-000-4302	Franchise Fees - Gas		-	25,785	42,782	64,513	40,000	60,000	50%
	Atmos	25,000							
	CoServ	35,000							
		60,000							
01-000-4304	Franchise Fees - Communications		-	74,943	43,778	47,787	48,000	42,000	-13%
	Charter	20,000							
	Frontier	22,000							
		42,000							
01-000-4306	Franchise Fees - Cable		-	781	-	-	-	-	
01-000-4400	Building Permits		414,708	465,553	767,427	283,477	200,000	150,000	-25%
01-000-4404	Special Use Permits		2,300	-	300	600	1,000	500	-50%
01-000-4406	Alarm Permits		17,985	6,760	10,200	11,465	9,500	9,500	0%
01-000-4500	Federal Grants		-	78,497	164,538	61,770	-	-	
01-000-4530	State Grants		1,196	1,185	1,136	983	1,100	1,100	0%
01-000-4602	Platting Fees King's Crossing Phase V	50,000	9,048	5,213	73,305	70,886	70,000	50,000	-29%
01-000-4604	Filing Fees		-	50	50	-	-	-	
01-000-4606	False Alarm Fee		-	275	4,800	11,725	5,000	11,000	120%
01-000-4700	Court Fines		218,283	184,221	217,792	215,717	215,000	215,000	0%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
01-000-4800	Interest		78,090	72,551	48,718	36,084	32,000	319,000	897%
	TexSTAR	150,000							
	ANB	25,000							
	CDARS	144,000							
		319,000							
01-000-4900	Donations		1,940	-	-	500	-	-	
01-000-4902	Cash Over & Short		-	(1)	(67)	-	-	-	
01-000-4906	Misc Reimbursements		-	6,700	250	37,541	-	-	
01-000-4910	Sale of City Property		27,334	-	943	-	-	-	
01-000-4912	Other Income		50,951	2,140	93,039	1,432	4,000	4,000	0%
	Living Legacy Tree Program (Matches Expense 01-100-8622)	4,000							
01-000-4920	Credit Card Fees		-	508	919	2,071	2,500	2,000	-20%
01-000-5003	Transfer from Water/Wastewater Fund		-	25,000	25,000	25,000	25,000	25,000	0%
01-000-5005	Transfer from Solid Waste Fund		-	22,600	22,584	25,000	25,000	25,000	0%
<b>Total General Fund Revenues</b>			<b>4,244,666</b>	<b>4,726,968</b>	<b>5,819,869</b>	<b>5,677,641</b>	<b>5,699,824</b>	<b>6,646,878</b>	<b>17%</b>

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>GENERAL FUND EXPENDITURES</b>									
<b>City Council</b>									
<b>Supplies</b>									
01-100-8101	Office Supplies		-	957	-	67	500	500	0%
01-100-8103	Food		-	1,304	2,803	1,253	2,000	2,500	25%
01-100-8109	Reproduction Outside		-	490	1,235	93	1,250	1,250	0%
01-100-8113	Computer Hardware/Software		-	5,758	-	-	-	-	
<b>Total Supplies</b>			-	<b>8,509</b>	<b>4,038</b>	<b>1,413</b>	<b>3,750</b>	<b>4,250</b>	<b>13%</b>
<b>Maintenance</b>									
01-100-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
<b>Total Maintenance</b>			-	-	-	-	-	-	
<b>Services/Sundry</b>									
01-100-8603	Travel/Training		-	2,671	1,420	-	6,000	6,000	0%
	TML	2,000							
	PFIA	1,500							
	Newly Elected Officials	1,500							
	P&Z Training	1,000							
		6,000							
01-100-8604	Associations		-	2,382	2,508	4,831	6,000	6,000	0%
	ATMOS Gas Steering Committee	300							
	ONCOR Cities Steering Committee	600							
	NCTCOG Membership & Emergency Preparedness	3,000							
	TCEQ Stormwater Permit	100							
	TML Member Service Fee (Based on population)	2,000							
		6,000							
01-100-8605	Professional Services		-	3,442	3,400	3,400	10,000	13,000	30%
	Municode	7,000							
	Consulting Services	6,000							
		13,000							
01-100-8614	Publications		-	463	1,418	4,588	1,500	2,500	67%
	Quarterly Newsletter								
01-100-8622	Special Events		-	2,527	1,201	738	9,000	9,000	0%
	Living Legacy Tree Program	4,000							
	Misc Events	5,000							
		9,000							
<b>Total Services/Sundry</b>			-	<b>11,486</b>	<b>9,948</b>	<b>13,557</b>	<b>32,500</b>	<b>36,500</b>	<b>12%</b>
<b>Capital (Items over \$5,000)</b>									
01-100-8902	Hardware/Software		-	-	-	-	-	-	
<b>Total Capital</b>			-	-	-	-	-	-	
<b>Total Expenditures - City Council</b>			-	<b>19,995</b>	<b>13,986</b>	<b>14,970</b>	<b>36,250</b>	<b>40,750</b>	<b>12%</b>

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>Administration</b>									
<b>Salary &amp; Benefits</b>									
01-120-8001	Salary		266,503	217,402	225,819	300,964	329,619	346,680	5%
01-120-8003	Hourly		-	37,386	26,047	60,765	64,445	66,923	4%
01-120-8007	Car Allowance		-	3,462	3,657	3,614	3,600	3,600	0%
01-120-8009	Insurance Stipend		-	3,539	3,739	3,694	3,681	3,681	0%
01-120-8013	Overtime		-	175	54	-	1,500	1,500	0%
	Special Events	1,500							
01-120-8018	Longevity Pay		-	-	-	-	-	792	
	<b>Supplemental</b>								
	\$4/month for each year of service	792							
01-120-8019	Medicare		4,238	3,289	3,196	5,151	5,841	6,136	5%
01-120-8021	Social Security		-	19	-	-	-	-	
01-120-8023	TMRS		32,400	33,659	34,646	51,763	55,180	67,269	22%
	Current Plan	58,821							
	<b>Supplemental</b>								
	Change Plan Design (7%/14%)	8,448							
		67,269							
01-120-8025	Health Insurance		44,316	43,269	43,621	69,721	78,582	89,229	14%
01-120-8027	Dental Insurance		-	1,960	1,848	2,692	2,777	3,203	15%
01-120-8029	Life Insurance		-	199	226	519	565	565	0%
01-120-8031	Unemployment		-	-	837	38	360	360	0%
01-120-8033	Workers Comp		1,014	-	-	-	-	-	
	<b>Total Salary &amp; Benefits</b>		<b>348,471</b>	<b>344,358</b>	<b>343,691</b>	<b>498,921</b>	<b>546,150</b>	<b>589,939</b>	<b>8%</b>
<b>Supplies</b>									
01-120-8101	Office Supplies		9,090	6,464	5,906	6,014	7,500	7,500	0%
01-120-8103	Food		2,521	335	800	1,027	1,700	1,700	0%
	Holiday Luncheon	1,200							
	Water	500							
		1,700							
01-120-8104	Uniforms		-	-	-	-	500	500	0%
01-120-8108	Postage		3,533	1,685	3,964	3,100	4,500	4,500	0%
01-120-8109	Reproduction Outside		-	1,398	1,006	3,064	1,800	1,400	-22%
	Business Cards, Envelopes	1,400							
01-120-8113	Computer Hardware/Software		175,215	3,417	1,645	-	-	-	
01-120-8116	Furniture, Fixture & Office Equipment		695	245	696	978	1,500	1,500	0%
	File Cabinets, Chair Replacements	1,500							
	<b>Total Supplies</b>		<b>191,053</b>	<b>13,544</b>	<b>14,017</b>	<b>14,182</b>	<b>17,500</b>	<b>17,100</b>	<b>-2%</b>

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
	<b>Maintenance</b>								
01-120-8402	Machinery, Tools & Equipment Maintenance		8,269	3,542	4,105	3,222	3,720	2,965	-20%
	Postage Meter Rental	315							
	Postage Machine Annual Maint	250							
	Copier Maint Agreement (\$200 x 12 months x 50%)	1,200							
	Copier Overages	1,200							
		2,965							
01-120-8404	Software Maintenance		3,420	17,245	21,265	13,451	19,700	20,000	2%
	Tyler Technology Maint Agreement	17,000							
	DocuNav Support Agreement - Laserfiche	3,000							
		20,000							
01-120-8411	Other		12,214	-	-	-	-	-	
	<b>Total Maintenance</b>		<b>23,903</b>	<b>20,787</b>	<b>25,371</b>	<b>16,674</b>	<b>23,420</b>	<b>22,965</b>	<b>-2%</b>
	<b>Services/Sundry</b>								
01-120-8601	IT Services		46,803	-	-	-	-	-	
01-120-8603	Travel/Training		18,956	3,539	1,680	3,742	13,250	13,250	0%
	TCMA - Luke	2,050							
	ICMA - Luke	2,200							
	TCAA Conference - Amy	2,000							
	GFOAT Conference - Grant	2,000							
	TMCCP Seminars (3) - Patti	2,500							
	TML	1,500							
	HR Training	1,000							
		13,250							
01-120-8604	Associations		5,792	2,328	2,333	2,518	3,105	3,405	10%
	GFOAT - Grant	100							
	TCMA - Luke	450							
	ICMA - Luke	1,500							
	TMCA Lone Star Chapter - Patti	25							
	TMCCP - Patti	100							
	IIMC Membership - Patti	210							
	RIM ARMA - Patti	175							
	Notary - Patti	90							
	State Bar - Amy	285							
	NAP - Amy	110							
	TCAA - Amy	70							
	Costco	180							
	Election Law	60							
	Texas Municipal Clerks	50							
		3,405							



Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
01-120-8605	Professional Services		134,505	42,924	64,269	49,935	78,790	72,000	-9%
	Property Tax Collection Fees	4,000							
	Collin Central Appraisal District	35,000							
	Election Fees	10,000							
	Filing Fees	1,000							
	TASC - COBRA Administration	1,500							
	TASC - FSA/HSA Administration	2,000							
	New Benefits	2,800							
	Employee Assistance Program (EAP)	2,500							
	Continuing Disclosure	3,500							
	Lexis Nexis - Legal	2,700							
	Shredding Services	2,000							
	Consulting Services	5,000							
		72,000							
01-120-8607	Medical		-	101	225	79	200	200	0%
	Pre-Employment Drug Testing/Physicals	200							
01-120-8614	Publications		5,535	8,166	12,085	22,584	18,160	18,800	4%
	Legal Notice Advertisement	15,000							
	Code of Ordinances	3,600							
	Tx Local Gov't Code Books	200							
		18,800							
01-120-8620	Utilities - Cell Phone		-	1,200	1,441	1,767	2,340	3,000	28%
	L. Olson (\$55 x 12)	660							
	P. Grey (\$50 x 12)	600							
	A. Stanphill (\$55 x 12)	660							
	iPad (\$45 x 12 x 2)	1,080							
		3,000							
	<b>Total Services/Sundry</b>		<b>211,591</b>	<b>58,258</b>	<b>82,032</b>	<b>80,625</b>	<b>115,845</b>	<b>110,655</b>	<b>-4%</b>
	<b>Capital (Items over \$5,000)</b>								
01-120-8902	Hardware/Software		-	-	-	2,503	-	-	
01-120-8906	Furniture/Fixtures		-	-	-	-	-	-	
	<b>Total Capital</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,503</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures - Administration</b>			<b>775,018</b>	<b>436,947</b>	<b>465,112</b>	<b>612,904</b>	<b>702,915</b>	<b>740,659</b>	<b>5%</b>

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>Municipal Court</b>									
<b>Salary &amp; Benefits</b>									
01-130-8003	Hourly		59,960	61,800	61,779	62,631	61,200	64,200	5%
01-130-8013	Overtime		-	-	-	-	200	200	0%
01-130-8018	Longevity Pay		-	-	-	-	-	1,440	
<b>Supplemental</b>									
	\$4/month for each year of service	1,440							
01-130-8019	Medicare		869	809	814	893	890	955	7%
01-130-8023	TMRS		7,458	7,957	8,294	8,858	8,410	10,440	24%
	Current Plan	9,152							
<b>Supplemental</b>									
	Change Plan Design (7%/14%)	1,288							
		10,440							
01-130-8025	Health Insurance		13,743	14,699	16,140	18,342	20,513	22,001	7%
01-130-8027	Dental Insurance		-	569	597	624	694	801	15%
01-130-8029	Life Insurance		-	68	68	126	141	141	0%
01-130-8031	Unemployment		-	-	201	31	90	90	0%
01-130-8033	Workers Comp		198	-	-	-	-	-	
<b>Total Salary &amp; Benefits</b>			<b>82,228</b>	<b>85,902</b>	<b>87,894</b>	<b>91,505</b>	<b>92,139</b>	<b>100,268</b>	<b>9%</b>
<b>Supplies</b>									
01-130-8101	Office Supplies		278	171	205	163	500	500	0%
01-130-8103	Food		64	29	-	-	150	150	0%
	Snacks for Court								
01-130-8107	Minor Tools & Equipment		-	-	-	-	-	-	
01-130-8109	Reproduction Outside		-	49	29	42	100	125	25%
	Warrant Roundup Postcards	50							
	Business Cards	75							
		125							
01-130-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	
<b>Total Supplies</b>			<b>342</b>	<b>249</b>	<b>234</b>	<b>205</b>	<b>750</b>	<b>775</b>	<b>3%</b>
<b>Maintenance</b>									
01-130-8404	Software Maintenance		-	-	-	2,378	3,000	3,000	0%
	MCRS - Court Software Support	2,000							
	MCRS - Jury Module	1,000							
		3,000							
01-130-8411	Other		5,622	-	-	-	-	-	
<b>Total Maintenance</b>			<b>5,622</b>	<b>-</b>	<b>-</b>	<b>2,378</b>	<b>3,000</b>	<b>3,000</b>	<b>0%</b>

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
	<b>Services/Sundry</b>								
01-130-8603	Travel/Training		422	161	100	100	500	500	0%
	TCCA Conference - L. Newton	250							
	TMCEC Regional Conference - L. Newton	250							
		500							
01-130-8604	Associations		-	130	277	130	275	275	0%
	TCCA Membership - L. Newton	100							
	NTCCA Membership - L. Newton	100							
	TMCA Membership - L. Newton	75							
		275							
01-130-8605	Professional Services		101,803	82,478	111,792	111,049	114,200	114,200	0%
	Judge Services (\$600x12)	7,200							
	Prosecutor Services (\$500x12)	6,000							
	Jury Fees	1,000							
	State Court Costs	100,000							
		114,200							
	<b>Total Services/Sundry</b>		<b>102,224</b>	<b>82,769</b>	<b>112,170</b>	<b>111,279</b>	<b>114,975</b>	<b>114,975</b>	<b>0%</b>
	<b>Capital (Items over \$5,000)</b>								
01-130-8906	Furniture/Fixtures		-	-	-	-	-	-	
	<b>Total Capital</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures - Municipal Court</b>			<b>190,416</b>	<b>168,920</b>	<b>200,298</b>	<b>205,367</b>	<b>210,864</b>	<b>219,018</b>	<b>4%</b>

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>Police</b>									
<b>Salary &amp; Benefits</b>									
01-200-8001	Salary		-	254,819	250,971	206,635	259,622	267,459	3%
01-200-8003	Hourly		715,819	466,575	533,198	555,917	616,405	670,609	9%
01-200-8013	Overtime		17,573	16,329	10,063	10,229	15,000	15,000	0%
01-200-8015	Certification Pay		-	-	-	-	15,136	15,136	0%
01-200-8018	Longevity Pay		-	-	-	-	-	2,600	
<b>Supplemental</b>									
\$4/month for each year of service									
		2,600							
01-200-8019	Medicare		10,629	9,778	10,333	10,681	13,139	14,077	7%
01-200-8023	TMRS		91,427	95,150	104,926	109,558	124,122	154,307	24%
Current Plan									
		134,942							
<b>Supplemental</b>									
Change Plan Design (7%/14%)									
		19,365							
		154,307							
01-200-8025	Health Insurance		117,172	100,501	109,382	119,608	146,872	169,015	15%
01-200-8027	Dental Insurance		-	6,280	6,914	6,815	8,330	9,610	15%
01-200-8029	Life Insurance		-	736	783	1,382	1,695	1,695	0%
01-200-8031	Unemployment		-	-	2,924	270	1,080	1,080	0%
01-200-8033	Workers Comp		18,442	-	-	-	-	-	
<b>Total Salary &amp; Benefits</b>			971,061	950,169	1,029,493	1,021,095	1,201,401	1,320,588	10%
<b>Supplies (Items under \$5,000)</b>									
01-200-8101	Office Supplies		1,458	2,269	2,995	2,171	4,000	3,500	-13%
01-200-8103	Food		-	-	96	136	250	250	0%
01-200-8104	Uniforms		13,169	13,960	2,841	6,428	8,800	10,000	14%
01-200-8105	Protective Clothing		-	3,844	2,319	1,174	700	8,750	1150%
(3) Replacement Bulletproof Vests									
		3,750							
(4) Bulletproof Vest - Vacant Positions									
		5,000							
		8,750							
01-200-8107	Minor Tools & Equipment		7,213	10,390	14,085	10,942	15,000	15,000	0%
Flares									
		2,000							
General Tools									
		500							
Hazardous Waste Disposal									
		500							
Range Supplies									
		500							
General Equipment									
		6,000							
Recognition Supplies									
		500							
Batteries									
		500							
Defensive Tactics Supplies									
		1,500							
Personal Protective Equipment									
		3,000							
		15,000							

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
01-200-8109	Reproduction Outside		2,552	188	54	131	400	400	0%
01-200-8111	Fuel (13,000 gallons x \$3.50/gallon)		28,405	25,623	36,721	36,833	66,000	45,500	-31%
01-200-8113	Computer Hardware/Software		3,247	9,874	5,245	1,317	4,500	4,000	-11%
01-200-8115	Communication Supplies		1,860	2,949	8,302	-	3,600	3,600	0%
01-200-8116	Furniture, Fixture & Office Equipment		-	-	807	185	2,150	1,500	-30%
01-200-8118	Public Safety		3,375	2,746	4,242	2,400	6,500	6,500	0%
	Ammunition	5,000							
	Range Fees	1,000							
	Targets, misc supplies	500							
		6,500							
01-200-8119	Investigation Supplies		613	2,188	734	882	1,000	1,000	0%
	General CSI Supplies	1,000							
01-200-8120	Crime Prevention		1,883	995	1,784	2,121	2,000	2,000	0%
	National Night Out	400							
	General Supplies	1,600							
		2,000							
01-200-8121	Donations		2,945	-	-	-	-	-	
	<b>Total Supplies</b>		66,719	75,024	80,224	64,722	114,900	102,000	-11%
	<b>Maintenance</b>								
01-200-8401	Vehicle Maintenance		19,473	20,194	22,984	29,738	29,120	30,000	3%
	Tires, repairs	26,000							
	Oil Changes / Car Washes	4,000							
		30,000							
01-200-8402	Machinery, Tools & Equipment Maintenance		-	2,340	2,012	2,138	3,917	3,917	0%
	Copier Maint Contract (\$150 x 12 months)	1,800							
	Copier Overages (\$60 x 12 months)	720							
	Motorola (Radio Service Contract)	1,397							
		3,917							
01-200-8403	Buildings & Structures Maintenance		-	-	295	-	2,500	-	-100%
01-200-8404	Software Maintenance		12,898	14,914	17,976	1,062	19,300	20,500	6%
	NetMotion License	1,400							
	Fortigate Firewall	1,500							
	Cradle Point Annual Service	1,200							
	ICS Records Management System	16,400							
		20,500							
01-200-8411	Other		728	-	-	-	-	-	
	<b>Total Maintenance</b>		33,099	37,448	43,266	32,939	54,837	54,417	-1%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
	<b>Services/Sundry</b>								
01-200-8602	Communications Services		39,699	33,186	35,842	37,645	39,634	41,000	3%
	City of Murphy Dispatch Services	33,000							
	City of Plano Joint Radio Operations	8,000							
		41,000							
01-200-8603	Travel/Training		9,600	6,531	10,122	10,483	10,000	13,000	30%
	State Mandated Training	2,000							
	Developing Leaders for Texas Law Enforcement	700							
	Texas Police Chief's Association Conference - Price	1,200							
	General Training	8,000							
	Driver Training	1,100							
		13,000							
01-200-8604	Associations		3,908	855	750	701	1,175	1,025	-13%
	North Texas Crime Commission - Price	50							
	North Texas Police Chief's Association	25							
	Monthly NTCC Meetings (\$35x6) - Price	210							
	TLERA - Hsieh	150							
	IACP Membership - Price	190							
	Texas Police Chief's Association - Price	400							
		1,025							
01-200-8605	Professional Services		24,608	23,875	24,209	21,783	25,730	27,005	5%
	Lexis Nexis (\$215 x 12 months)	2,580							
	RMS Annual Support (1 x \$325)	325							
	City of Murphy Animal Control Services	8,000							
	Leads Online	2,300							
	Child Abuse Task Force Agreement	2,500							
	Inmate Boarding	3,000							
	Fortinet	1,500							
	Innova Zone (\$150 x 12 months)	1,800							
	TASER 60 Unlimited Plan	5,000							
		27,005							
01-200-8607	Medical		-	793	697	621	1,000	1,500	50%
	Pre-Employment Drug Testing/Physicals	1,500							
01-200-8615	Utilities - Electricity		5,594	-	-	-	-	-	
	(Moved to Non-Department)								
01-200-8620	Utilities - Cell Phone / Aircards		-	8,163	7,151	6,961	7,680	7,680	0%
	Cell Phones/Aircards (\$640 x 12 months)	7,680							
01-200-8624	Training - State Funded		1,263	-	2,500	975	4,166	4,690	13%
01-200-8625	Tuition Reimbursement		-	-	-	-	1,500	1,500	0%
	<b>Total Services/Sundry</b>		84,673	73,405	81,271	79,170	90,885	97,400	7%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
	<b>Capital (Items over \$5,000)</b>								
01-200-8901	Radio/Communications		-	4,937	-	-	-	-	
01-200-8903	Motor Vehicles		119,557	-	-	-	-	-	
01-200-8904	Machines, Tools & Implements		-	-	-	1,593	-	-	
	<b>Total Capital</b>		119,557	4,937	-	1,593	-	-	
<b>Total Expenditures - Police</b>			1,275,109	1,140,983	1,234,255	1,199,519	1,462,023	1,574,405	8%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>Fire</b>									
<b>Salary &amp; Benefits</b>									
01-250-8005	Part-Time		377,959	442,398	481,082	526,261	562,510	567,330	1%
01-250-8019	Medicare		29,020	6,414	6,867	7,946	8,156	8,226	1%
01-250-8021	Social Security		-	27,428	29,364	33,978	34,876	35,174	1%
01-250-8029	Life Insurance		-	6,307	6,307	6,307	7,500	7,500	0%
01-250-8031	Unemployment		1,235	8,137	9,388	1,426	4,050	4,050	0%
01-250-8033	Workers Comp		12,748	-	-	-	-	-	
<b>Total Salary &amp; Benefits</b>			<b>420,961</b>	<b>490,684</b>	<b>533,008</b>	<b>575,918</b>	<b>617,092</b>	<b>622,281</b>	<b>1%</b>
<b>Supplies (Items under \$5,000)</b>									
01-250-8101	Office Supplies		1,574	995	3,795	728	1,000	1,000	0%
01-250-8102	Janitorial Supplies		-	1,764	763	1,045	2,000	2,000	0%
01-250-8103	Food		-	411	622	268	1,500	1,500	0%
01-250-8104	Uniforms		8,341	12,129	7,798	8,333	10,000	10,500	5%
	Tshirts/Shorts/Hats	3,800							
	Nomex Class B Uniform	4,700							
	Uniform	2,000							
		10,500							
01-250-8105	Protective Clothing		19,753	36,584	32,949	6,233	39,000	42,900	10%
	Replacement Bunker Gear (8 x \$3,400)	27,200							
	New Bunker Gear (2 x \$3,400)	6,800							
	(5) Helmets, hoods, boots & gloves	8,900							
		42,900							
01-250-8106	Chemical, Medical, Surgical		3,844	6,182	7,168	6,919	5,000	5,000	0%
	EMS Supplies								
01-250-8107	Minor Tools & Equipment		24,923	12,819	13,306	590	10,000	42,000	320%
	Personnel Accountability Tags	500							
	Fire Suppression & Hazmat	1,500							
	Durable Medical Equipment	1,000							
	SCBA Replacement Tanks (7 x \$1,000)	7,000							
		10,000							
	<b>Supplemental</b>								
	(4) SCBA Scott Air Packs for Engine	32,000							
01-250-8109	Reproduction Outside		300	-	-	-	100	100	0%
01-250-8111	Fuel		14,438	5,874	8,029	11,064	31,800	18,550	-42%
	(5,300 gallons x \$3.50/gallon)								
01-250-8113	Computer Hardware/Software		-	1,487	599	856	1,000	1,000	0%
01-250-8116	Furniture, Fixture & Office Equipment		4,233	1,650	-	-	-	-	
<b>Total Supplies</b>			<b>77,407</b>	<b>79,895</b>	<b>75,029</b>	<b>36,034</b>	<b>101,400</b>	<b>124,550</b>	<b>23%</b>



Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
	<b>Maintenance</b>								
01-250-8401	Vehicle Maintenance		-	25,831	21,183	68,604	20,000	40,000	100%
	Scheduled Maint - Ladder & Pump testing, OEM scheduled PM	25,000							
	Unscheduled repairs	15,000							
		40,000							
01-250-8402	Machinery, Tools & Equipment Maintenance		37,533	12,769	14,643	10,894	18,000	18,000	0%
	Lifepak 15 Cardiac Defibrillator - Annual Maint	8,000							
	SCBA Mask Fit Test	1,000							
	SCBA Hydrotest	500							
	Compressor Maintenance	500							
	Hydraulic Tool Service	1,500							
	LP 15 Annual Maintenance (Defibrillator)	2,000							
	Generator Maint Contract (contract 7/1/21-6/30/24)	2,000							
	Hose Testing	2,000							
	Gas Monitor	500							
		18,000							
01-250-8403	Buildings & Structures Maintenance		-	2,813	3,044	1,638	5,500	7,800	42%
	Replace Stove/Oven	1,300							
	Replace Dishwasher	1,000							
	Misc Repairs	5,500							
		7,800							
01-250-8404	Software Maintenance		7,117	7,282	14,064	14,666	8,000	14,600	83%
	ESO - CAD & Reports	8,200							
	Industrial Network - Peplink	400							
	Active 911 - Call notifications	500							
	ICS - System Dispatch	5,500							
		14,600							
	<b>Total Maintenance</b>		<b>44,649</b>	<b>48,695</b>	<b>52,935</b>	<b>95,801</b>	<b>51,500</b>	<b>80,400</b>	<b>56%</b>
	<b>Services/Sundry</b>								
01-250-8602	Communications Services		34,186	47,490	91,618	111,387	114,182	116,500	2%
	Wylie Dispatch Services	92,500							
	Joint Radio System Operations (Increase by Plano)	20,500							
	Station Alerting System Annual Contract	3,500							
		116,500							

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
01-250-8603	Travel/Training		7,590	8,240	5,960	9,338	10,000	13,000	30%
	EMS - CE	2,000							
	Officer Training	2,000							
	Driver Training	2,000							
	Fire Academy - Live Fire Training	6,000							
	Training Supplies	1,000							
		13,000							
01-250-8604	Associations		4,352	1,997	1,539	1,700	2,250	1,500	-33%
	TX Fire Chief NFPA	400							
	CLIA Re-Cert	150							
	Collin County Fire Chief's Association	300							
	State Firemens & Fire Marshall	200							
	TCFP	450							
		1,500							
01-250-8605	Professional Services		23,630	19,784	18,402	18,172	46,200	46,200	0%
	Medical Director	2,000							
	Ambulance Services (Increase to \$75,000 in FY24-25)	44,200							
		46,200							
01-250-8607	Medical		1,199	1,905	2,584	1,196	1,200	1,200	0%
	Pre-Employment Drug Testing/Physicals	1,200							
01-250-8611	Stipend		17,542	10,010	6,480	(180)	-	-	
01-250-8612	Per Call		9,781	-	-	-	-	-	
01-250-8616	Utilities - Gas		-	2,968	3,595	4,242	5,800	5,800	0%
01-250-8620	Utilities - Cell Phone / Aircards		3,374	1,317	2,441	2,363	2,100	2,400	14%
	Aircards (\$200 x 12)	2,400							
01-250-8621	Utilities - TV		-	1,241	1,237	1,270	1,260	1,320	5%
	\$110 x 12	1,320							
	<b>Total Services/Sundry</b>		<b>101,655</b>	<b>94,951</b>	<b>133,855</b>	<b>149,489</b>	<b>182,992</b>	<b>187,920</b>	<b>3%</b>
	<b>Capital (Items over \$5,000)</b>								
01-250-8901	Radio/Communications		-	114,563	-	-	-	-	
01-250-8903	Motor Vehicles		-	1,095,238	-	-	-	-	
01-250-8904	Machines, Tools & Implements		-	-	-	-	28,000	-	-100%
	<b>Total Capital</b>		<b>-</b>	<b>1,209,801</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	<b>-</b>	<b>-100%</b>
<b>Total Expenditures - Fire</b>			<b>644,673</b>	<b>1,924,026</b>	<b>794,826</b>	<b>857,242</b>	<b>980,984</b>	<b>1,015,151</b>	<b>3%</b>

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>Development Services - Inspections &amp; Code</b>									
<b>Salary &amp; Benefits</b>									
01-300-8001	Salary		-	30,327	48,805	55,188	55,564	60,025	8%
01-300-8003	Hourly		46,312	99,016	87,174	85,224	78,600	84,028	7%
01-300-8013	Overtime		173	2,498	2,128	4,322	5,000	5,000	0%
01-300-8018	Longevity Pay		-	-	-	-	-	842	
<b>Supplemental</b>									
\$4/month for each year of service									
01-300-8019	Medicare	842	674	1,670	1,762	2,017	2,018	2,173	8%
01-300-8023	TMRS		5,804	16,999	18,580	20,527	19,062	23,817	25%
Current Plan									
<b>Supplemental</b>									
Change Plan Design (7%/14%)									
		20,835							
		2,982							
		23,817							
01-300-8025	Health Insurance		9,512	21,326	23,164	23,712	21,857	25,521	17%
01-300-8027	Dental Insurance		-	1,128	1,195	1,271	1,388	1,602	15%
01-300-8029	Life Insurance		-	134	136	258	282	282	0%
01-300-8031	Unemployment		-	-	459	(367)	180	180	0%
01-300-8033	Workers Comp		595	-	-	-	-	-	
<b>Total Salary &amp; Benefits</b>			<b>63,070</b>	<b>173,099</b>	<b>183,402</b>	<b>192,152</b>	<b>183,952</b>	<b>203,470</b>	<b>11%</b>
<b>Supplies (Items under \$5,000)</b>									
01-300-8101	Office Supplies		782	271	488	241	400	400	0%
01-300-8103	Food		-	171	932	1,044	1,500	1,500	0%
Coffee, Water, Gatorade									
01-300-8104	Uniforms		941	-	-	308	1,400	1,400	0%
Boots (2 x \$200)									
Jeans, Shirts, Jacket, Hats, Gloves, etc									
		400							
		1,000							
		1,400							
01-300-8107	Minor Tools & Equipment		-	135	269	198	200	200	0%
01-300-8109	Reproduction Outside		-	422	670	1,534	2,500	2,500	0%
Inspection Reports									
Maps, Plats									
		1,500							
		1,000							
		2,500							
01-300-8111	Fuel		4,043	1,099	1,359	1,818	5,400	3,150	-42%
(900 gallons x \$3.50/gallon)									
01-300-8113	Computer Hardware/Software		1,442	-	-	-	-	-	
<b>Total Supplies</b>			<b>7,207</b>	<b>2,099</b>	<b>3,718</b>	<b>5,143</b>	<b>11,400</b>	<b>9,150</b>	<b>-20%</b>

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
	<b>Maintenance</b>								
01-300-8401	Vehicle Maintenance Oil Changes, tires		-	2,623	1,153	3,069	3,500	3,500	0%
01-300-8404	Software Maintenance ENERGOV Roktech GIS (\$600 x 12)	4,600 7,200 11,800	-	7,251	7,242	11,751	11,800	11,800	0%
	<b>Total Maintenance</b>		-	9,874	8,395	14,819	15,300	15,300	0%
	<b>Services/Sundry</b>								
01-300-8603	Travel/Training Plumbing Courses - D. Morrisette Plumbing Courses - G. Machado OSSF DR Courses - G. Machado BPAT Continuing Ed - G. Machado WDO Continuing Ed - G. Machado Code Enforcement Training - G. Machado Stormwater Mgmt Workshop - C. Case	750 750 250 250 250 250 150 2,650	2,571	1,214	260	1,384	2,650	2,650	0%
01-300-8604	Associations TSBPE License Renewal - G. Machado TSBPE License Renewal - D. Morrisette Code Enforcement Renewal - C. Case Code Enforcement Renewal - G. Machado OSSF License Renewal - G. Machado BPAT License Renewal - G. Machado WDO Renewal - G. Machado TFMA Membership - C. Case / G. Machado TCEQ Renewal - G. Machado	200 200 100 100 115 115 115 100 150 1,195	252	407	332	625	1,195	1,195	0%
01-300-8605	Professional Services		555	-	-	-	-	-	
01-300-8607	Medical Pre-Employment Drug Testing/Physicals	200	-	-	341	183	200	200	0%
01-300-8620	Utilities - Cell Phone		1,253	1,150	526	600	660	660	0%
	<b>Total Services/Sundry</b>		4,631	2,771	1,458	2,792	4,705	4,705	0%
<b>Total Expenditures - Development Services - Inspections &amp; Code</b>			<b>101,771</b>	<b>187,842</b>	<b>196,973</b>	<b>214,906</b>	<b>215,357</b>	<b>232,625</b>	<b>8%</b>

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>Public Works - Building Operations</b>									
<b>Salary &amp; Benefits</b>									
01-310-8003	Hourly		155,366	101,821	108,019	110,507	106,524	115,077	8%
01-310-8013	Overtime		2,269	3,161	4,413	9,512	7,500	7,500	0%
01-310-8018	Longevity Pay		-	-	-	-	-	636	
<b>Supplemental</b>									
	\$4/month for each year of service	636							
01-310-8019	Medicare		2,285	1,353	1,438	1,712	1,653	1,787	8%
01-310-8023	TMRS		19,851	13,533	14,882	17,059	15,618	19,579	25%
	Current Plan	17,127							
<b>Supplemental</b>									
	Change Plan Design (7%/14%)	2,452							
		19,579							
01-310-8025	Health Insurance		28,536	19,168	21,128	20,960	18,872	23,237	23%
01-310-8027	Dental Insurance		-	1,137	1,195	1,270	1,735	2,002	15%
01-310-8029	Life Insurance		-	135	135	257	353	353	0%
01-310-8031	Unemployment		-	-	596	213	225	225	0%
01-310-8033	Workers Comp		1,983	-	-	-	-	-	
<b>Total Salary &amp; Benefits</b>			<b>210,290</b>	<b>140,307</b>	<b>151,806</b>	<b>161,490</b>	<b>152,481</b>	<b>170,396</b>	<b>12%</b>
<b>Supplies (Items under \$5,000)</b>									
01-310-8101	Office Supplies		-	211	66	71	200	200	0%
01-310-8103	Food		-	68	293	200	-	-	
01-310-8104	Uniforms		941	-	-	-	1,400	1,400	0%
	Boots (2 x \$200)	400							
	Jeans, Shirts, Jacket, Hats, Gloves, etc	1,000							
		1,400							
01-310-8107	Minor Tools & Equipment		17,025	19,983	20,273	10,472	25,000	26,000	4%
	Cameras	1,000							
	Misc shop tools	10,000							
	Road Signs	15,000							
		26,000							
01-310-8111	Fuel		13,231	5,481	7,261	12,472	24,000	14,000	-42%
<b>Total Supplies</b>			<b>31,197</b>	<b>25,743</b>	<b>27,893</b>	<b>23,216</b>	<b>50,600</b>	<b>41,600</b>	<b>-18%</b>
<b>Maintenance</b>									
01-310-8401	Vehicle Maintenance		882	433	1,059	944	2,000	2,000	0%
	Oil changes, tires								
01-310-8402	Machinery, Tools & Equipment Maintenance		-	4,133	12,428	6,168	6,000	6,000	0%
01-310-8405	Land Maintenance		1,162	284	13	176	2,000	5,000	150%
	Park Materials - Rock/Weed Control	5,000							
<b>Total Maintenance</b>			<b>2,044</b>	<b>4,850</b>	<b>13,500</b>	<b>7,288</b>	<b>10,000</b>	<b>13,000</b>	<b>30%</b>

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
	<b>Services/Sundry</b>								
01-310-8603	Travel/Training		3,860	-	-	7	-	-	
01-310-8605	Professional Services		577,876	110,029	119,182	130,484	137,500	166,000	21%
	Median Fertilizing	26,000							
	Median Mowing	65,000							
	Engineering Services	75,000							
		166,000							
01-310-8610	Utilities - Phone/Internet		-	-	-	-	-	200	
	Cellular Service for Cameras	200							
01-310-8615	Utilities - Electric		3,550	-	-	-	-	-	
	<b>Total Services/Sundry</b>		<b>585,286</b>	<b>110,029</b>	<b>119,182</b>	<b>130,491</b>	<b>137,500</b>	<b>166,200</b>	<b>21%</b>
	<b>Capital (Items over \$5,000)</b>								
01-310-8903	Motor Vehicles		34,153	-	-	-	-	-	
01-310-8904	Machines, Tools & Implements		-	-	-	6,900	6,000	-	-100%
	<b>Total Capital</b>		<b>34,153</b>	<b>-</b>	<b>-</b>	<b>6,900</b>	<b>6,000</b>	<b>-</b>	<b>-100%</b>
<b>Total Expenditures - Public Works - Building Operations</b>			<b>862,969</b>	<b>280,929</b>	<b>312,381</b>	<b>329,385</b>	<b>356,581</b>	<b>391,196</b>	<b>10%</b>



Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
01-900-8605	Professional Services		35,844	201,721	277,022	332,684	304,820	347,450	14%
	Workers Comp	70,000							
	Liability Insurance	80,000							
	Janitorial Services	15,000							
	Pest Control	2,500							
	Alarm Services - PD Bldg	500							
	Trademark Renewal (Next renewal 4/15/2030)	-							
	Credit Card Fees	40,000							
	Legal Fees	75,000							
	Everbridge	13,500							
	Swagit	28,000							
	Audit	14,250							
	Fleet Management	1,200							
		339,950							
	<b>Supplemental</b>								
	Long-Term Disability	7,500							
01-900-8609	Utilities - Electric		11,748	30,021	32,835	39,925	40,000	55,000	38%
01-900-8610	Utilities - Phone/Internet		-	10,361	11,126	11,086	19,800	22,800	15%
	Phone (\$700 x 12)	8,400							
	Internet (\$1,200 x 12)	14,400							
		22,800							
01-900-8621	Utilities - TV		-	409	411	410	420	420	0%
01-900-8640	Building Rental (PD Portable Bldg \$2,500 x 12 months)	30,000	27,720	28,180	29,031	32,061	30,000	30,000	0%
	<b>Total Services/Sundry</b>		<b>81,605</b>	<b>316,710</b>	<b>400,634</b>	<b>470,800</b>	<b>475,140</b>	<b>549,170</b>	<b>16%</b>
	<b>Transfers to Other Funds</b>								
01-900-8821	Transfer to Law Enforcement Fund		-	18,174	-	-	-	-	
01-900-8822	Transfer to Equipment Replacement Fund		-	250,000	250,000	250,000	250,000	350,000	40%
01-900-8823	Transfer to Court Security		-	36,910	-	-	-	-	
01-900-8826	Transfer to PD Donations Fund		-	-	8,505	-	-	-	
01-900-8828	Transfer to Technology Replacement Fund		-	-	-	50,000	50,000	100,000	100%
01-900-8829	Transfer to Parks Fund		-	-	5,000	2,500	2,500	12,500	400%
	<b>Supplemental</b>								
	Increase Transfer to fund Special Events	10,000							
01-900-8861	Transfer to Street Construction Fund		-	400,000	400,000	500,000	500,000	970,000	94%
	<b>Supplemental</b>								
	Increase Transfer to fund CIP	470,000							
01-900-8863	Transfer to Drainage Improvement Fund		-	100,000	100,000	100,000	95,000	100,000	5%
01-900-8865	Transfer to Facility Improvement Fund		-	125,000	350,000	350,000	300,000	300,000	0%
	<b>Total Transfers to Other Funds</b>		<b>-</b>	<b>930,083</b>	<b>1,113,505</b>	<b>1,252,500</b>	<b>1,197,500</b>	<b>1,832,500</b>	<b>53%</b>



Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
	<b>Capital</b>								
01-900-8901	Radio/Communications		-	27,493	-	-	-	-	
01-900-8902	Hardware/Software		-	75,042	98,148	-	-	-	
	<b>Total Capital</b>		-	<b>102,535</b>	<b>98,148</b>	-	-	-	
<b>Total Expenditures - Non-Department</b>			<b>129,509</b>	<b>1,369,759</b>	<b>1,651,079</b>	<b>1,749,162</b>	<b>1,734,851</b>	<b>2,431,881</b>	<b>40%</b>
<b>Total Expenditures - General Fund</b>			<b>3,979,466</b>	<b>5,529,401</b>	<b>4,868,910</b>	<b>5,183,455</b>	<b>5,699,824</b>	<b>6,645,685</b>	<b>17%</b>
<b>Total General Fund Surplus/(Deficit)</b>			<b>265,200</b>	<b>(802,433)</b>	<b>950,959</b>	<b>494,186</b>	<b>(0)</b>	<b>1,193</b>	<b>-1052016%</b>

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>WATER/WASTEWATER FUND REVENUES</b>									
03-000-4530	State Grants		69,581	-	1,898	739	-	-	
03-000-4620	Water Sales		2,991,100	3,507,493	3,004,178	4,108,815	3,600,000	4,600,000	28%
03-000-4622	Meter Set Fee		175,000	169,750	207,630	117,500	200,000	50,000	-75%
03-000-4623	Meter/Radio Replacement Fee		-	-	-	1,000	-	-	
03-000-4624	Account Set Up Fees		15,250	13,050	12,800	12,500	12,000	6,000	-50%
03-000-4626	Reconnect Fee		400	100	100	-	100	200	100%
03-000-4628	Utility Impact Fee (Moved to Utility Impact Fee Fund in FY19-20)		319,055	-	3,939	-	-	-	
03-000-4630	Sewer Service		357,547	381,438	401,701	416,385	415,000	600,000	45%
03-000-4632	Sewer Tap		20,000	19,000	14,000	18,000	18,000	10,000	-44%
03-000-4640	Solid Waste Fee (Moved to Solid Waste Fund in FY19-20)		375,155	-	-	-	-	-	
03-000-4800	Interest TexSTAR	150,000	18,842	7,263	331	32,821	20,000	150,000	650%
03-000-4900	Donations		5,975	-	-	-	-	-	
03-000-4904	Late Fees		28,752	13,605	650	20,778	15,000	15,000	0%
03-000-4912	Other Income Meter Replacement	1,000	72,613	8,890	4,250	750	7,500	1,000	-87%
03-000-4914	Returned Check Fee		225	150	-	125	-	-	
03-000-4917	Water Rebate		-	-	47,242	-	-	-	
03-000-4920	Credit Card Fees		-	-	-	-	-	-	
<b>Total Revenues - Water/Wastewater Fund</b>			<b>4,449,495</b>	<b>4,120,737</b>	<b>3,698,719</b>	<b>4,729,414</b>	<b>4,287,600</b>	<b>5,432,200</b>	<b>27%</b>

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>WATER/WASTEWATER FUND EXPENDITURES</b>									
<b>Water</b>									
<b>Salary &amp; Benefits</b>									
03-600-8001	Salary		-	173,267	171,707	265,455	283,405	299,937	6%
03-600-8003	Hourly		351,891	161,987	165,831	188,882	215,698	236,303	10%
03-600-8007	Car Allowance		-	3,462	3,647	3,614	3,600	3,600	0%
03-600-8009	Insurance Stipend		-	3,539	3,728	3,694	3,681	3,681	0%
03-600-8013	Overtime		3,293	3,356	3,568	8,851	7,500	7,500	0%
03-600-8017	On Call		-	-	-	-	-	10,400	
	(\$200 x 52)	10,400							
03-600-8018	Longevity Pay		-	-	-	-	-	1,448	
	<b>Supplemental</b>								
	\$4/month for each year of service	1,448							
03-600-8019	Medicare		5,464	4,473	4,633	6,347	7,451	8,162	10%
03-600-8021	Social Security		-	19	-	-	-	-	
03-600-8023	TMRS		56,165	44,513	47,448	63,813	70,389	89,368	27%
	Current Plan	78,239							
	<b>Supplemental</b>								
	Change Plan Design (7%/14%)	11,129							
		89,368							
03-600-8025	Health Insurance		62,388	53,434	54,632	70,986	87,160	99,470	14%
03-600-8027	Dental Insurance		-	3,128	3,109	3,811	4,512	5,205	15%
03-600-8029	Life Insurance		-	338	371	738	918	918	0%
03-600-8031	Unemployment		-	-	1,253	1,311	585	585	0%
<b>Total Salary &amp; Benefits</b>			<b>479,202</b>	<b>451,515</b>	<b>459,928</b>	<b>617,502</b>	<b>684,899</b>	<b>766,577</b>	<b>12%</b>
<b>Supplies (Items under \$5,000)</b>									
03-600-8101	Office Supplies		2,472	1,374	583	311	1,000	1,000	0%
03-600-8103	Food		-	56	332	-	500	500	0%
03-600-8104	Uniforms		-	-	-	584	2,800	2,800	0%
	Boots (4 x \$200)	800							
	Jeans, Shirts, Jacket, Hats, Gloves, etc	2,000							
		2,800							
03-600-8107	Minor Tools & Equipment		1,040	2,347	468	2,517	1,000	3,500	250%
	Water Pumps	3,500							
03-600-8108	Postage		-	1,658	3,833	3,100	2,500	3,500	40%
03-600-8109	Reproduction Outside		17,907	16,869	11,773	14,189	17,850	17,100	-4%
	eBilling	12,000							
	CCR Water Report	5,000							
	Business Cards	100							

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
		17,100							
03-600-8111	Fuel		10,111	6,554	9,853	10,216	24,000	14,000	-42%
<b>Total Supplies</b>			<b>31,529</b>	<b>28,858</b>	<b>26,841</b>	<b>30,917</b>	<b>49,650</b>	<b>42,400</b>	<b>-15%</b>

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>Maintenance</b>									
03-600-8401	Vehicle Maintenance Oil changes, tires, etc.		-	2,984	3,114	2,082	3,000	3,000	0%
03-600-8402	Machinery, Tools & Equipment Maintenance Generator Maint Contract (contract 7/1/21-6/30/24) Vac-Truck Maint/Repairs Small pump repairs Check Scanner Maint Agreement	1,262 2,500 500 150	-	3,336	8,362	6,802	4,412	4,412	0%
		4,412							
03-600-8404	Software Maintenance Aqua-Metric Annual Maint & Support Beacon Meter Cellular Service Sensus Annual Maint & Support Tyler Technology UB Maint	12,000 24,000 22,000 5,300	34,851	45,449	41,528	50,016	53,000	63,300	19%
		63,300							
03-600-8406	Water Mains		-	3,263	10,331	19,377	10,000	15,000	50%
03-600-8407	Plant, Towers, Wells, Pumps		104,853	2,567	3,260	9,692	10,000	15,000	50%
03-600-8408	Meter/Meter Box 1" Meter Replacements (\$350 x 350) 2" Meter Replacements (\$1,500 x 30)	122,500 45,000	-	25,538	55,882	-	60,000	167,500	179%
		167,500							
03-600-8409	Service Lines		-	9,672	6,922	5,208	7,500	7,500	0%
03-600-8412	Lift Station		-	-	-	-	-	-	
<b>Total Maintenance</b>			<b>139,704</b>	<b>92,808</b>	<b>129,401</b>	<b>93,176</b>	<b>147,912</b>	<b>275,712</b>	<b>86%</b>
<b>Services/Sundry</b>									
03-600-8603	Travel/Training TEEX C Water Cert Program - K. Ogden TEEX C Water Cert Program - J. Day TEEX C Water Cert Program - W. Walker TEEX C Water Cert Program - D. Morrisette TEEX C Water Cert Program - B. Nelson TEEX C Water Cert Program - C. Case TEEX C Water Cert Program - A. Barber	600 600 600 600 600 600 600	1,307	3,050	2,520	3,790	4,200	4,200	0%
		4,200							
03-600-8604	Associations Public Notary - R. Shults AWWA Membership (6 x \$200) AWWA Section Dues (6 x \$20)	90 1,200 120	-	-	-	114	1,410	1,410	0%
		1,410							

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
03-600-8605	Professional Services		54,363	5,229	5,715	7,345	7,300	8,200	12%
	Water Testing (\$250/Quarter)	1,000							
	Ground Tank/Water Tower Annual Inspection	1,800							
	TCEQ Water System Annual Fee	5,400							
		8,200							
03-600-8608	Water Purchase		1,587,090	1,648,960	1,779,590	1,810,117	2,177,370	2,762,300	27%
	NTMWD (\$216,650 x 12)	2,599,800							
	NTMWD Overages	150,000							
	Rita Smith Elem School/Gateway Church	12,500							
		2,762,300							
03-600-8610	Utilities - Internet		-	-	-	-	-	5,000	
	Service at Central Pump Station								
03-600-8615	Utilities - Electric		38,655	45,916	43,100	60,662	70,000	80,000	14%
	Adjust for new pump station								
03-600-8620	Utilities - Cell Phone		7,372	5,820	4,883	4,932	5,400	5,400	0%
	Cell Phones/Aircards (\$450 x 12)	5,400							
	<b>Total Services/Sundry</b>		<b>1,688,787</b>	<b>1,708,975</b>	<b>1,835,808</b>	<b>1,886,960</b>	<b>2,265,680</b>	<b>2,866,510</b>	<b>27%</b>
	<b>Capital (Items over \$5,000)</b>								
03-600-8931	Building & Structures - Utilities		20,074	-	-	-	-	-	
03-600-8935	Meter/Meter Boxes		-	26,092	13,943	-	43,750	-	-100%
	<b>Total Capital</b>		<b>20,074</b>	<b>26,092</b>	<b>13,943</b>	<b>-</b>	<b>43,750</b>	<b>-</b>	<b>-100%</b>
<b>Total Expenditures - Water</b>			<b>2,359,296</b>	<b>2,308,248</b>	<b>2,465,921</b>	<b>2,628,556</b>	<b>3,191,891</b>	<b>3,951,199</b>	<b>24%</b>

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>Wastewater</b>									
<b>Salary &amp; Benefits</b>									
03-610-8003	Hourly		15,611	15,773	16,607	18,979	21,466	23,189	8%
03-610-8013	Overtime		299	458	749	1,611	2,000	2,000	0%
03-610-8018	Longevity Pay		-	-	-	-	-	58	
<b>Supplemental</b>									
	\$4/month for each year of service	58							
03-610-8019	Medicare		230	218	231	303	340	366	8%
	1.45%	366							
03-610-8023	TMRS		2,420	2,093	2,275	2,913	3,214	4,013	25%
	Current Plan	3,509							
<b>Supplemental</b>									
	Change Plan Design (7%/14%)	504							
		4,013							
03-610-8025	Health Insurance		2,847	3,380	3,940	4,707	5,082	5,661	11%
03-610-8027	Dental Insurance		-	284	299	312	347	400	15%
03-610-8029	Life Insurance		-	34	34	63	71	71	0%
03-610-8031	Unemployment		-	-	209	(109)	45	45	0%
<b>Total Salary &amp; Benefits</b>			<b>21,407</b>	<b>22,239</b>	<b>24,342</b>	<b>28,779</b>	<b>32,565</b>	<b>35,803</b>	<b>10%</b>
<b>Supplies (Items under \$5,000)</b>									
03-610-8107	Minor Tools & Equipment		-	-	-	-	-	-	
<b>Total Supplies</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Maintenance</b>									
03-610-8402	Machinery, Tools & Equipment Maintenance		18,073	2,811	-	-	-	-	
03-610-8407	Plant, Towers, Wells, Pumps		-	70	-	-	2,500	2,500	0%
<b>Total Maintenance</b>			<b>18,073</b>	<b>2,881</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>	<b>0%</b>
<b>Services/Sundry</b>									
03-610-8609	Wastewater Treatment		356,607	343,440	313,806	278,977	410,000	600,000	46%
	Transportation (15% Increase from NTMWD)	250,000							
	Wastewater Treatment (11% Increase from NTMWD)	350,000							
		600,000							
03-610-8615	Utilities - Electric		-	2,722	2,463	1,745	3,000	3,000	0%
<b>Total Services/Sundry</b>			<b>356,607</b>	<b>346,162</b>	<b>316,270</b>	<b>280,722</b>	<b>413,000</b>	<b>603,000</b>	<b>46%</b>
<b>Capital (Items over \$5,000)</b>									
03-610-8902	Hardware/Software		-	-	-	-	-	-	
<b>Total Capital</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures - Wastewater</b>			<b>396,088</b>	<b>371,282</b>	<b>340,612</b>	<b>309,500</b>	<b>448,065</b>	<b>641,303</b>	<b>43%</b>

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>Non-Department</b>									
<b>Maintenance</b>									
03-900-8402	Machinery, Tools & Equipment Maintenance		-	497	3,602	2,718	3,720	2,965	-20%
	Postage Meter Rental	315							
	Postage Machine Annual Maint	250							
	Copier Maint Agreement (\$200 x 12 months x 50%)	1,200							
	Copier Overages	1,200							
		2,965							
<b>Total Maintenance</b>			-	497	3,602	2,718	3,720	2,965	-20%
<b>Services/Sundry</b>									
03-900-8605	Professional Services		6,207	69,340	70,237	99,803	105,000	119,250	14%
	Water System Risk & Resilience Analysis (Required every 5 years. Next one due in 2026 - \$50,000)	-							
	GIS Water System - EPA required by 10/2024	15,000							
	Engineering Services	15,000							
	Audit	14,250							
	Legal Fees	75,000							
		119,250							
03-900-8701	Principal		292,761	-	-	-	-	-	
03-900-8703	Interest		(27,439)	-	-	1,288	-	-	
03-900-8705	Paying Agent Fee		1,748	-	-	-	-	-	
<b>Total Services/Sundry</b>			273,276	69,340	70,237	101,091	105,000	119,250	14%
<b>Transfers</b>									
03-900-8801	Transfer to General Fund		-	25,000	25,000	25,000	25,000	25,000	0%
	G&A Expenses								
03-900-8822	Transfer to Equipment Replacement Fund		-	25,000	25,000	25,000	25,000	25,000	0%
03-900-8828	Transfer to Technology Replacement Fund		-	-	-	5,000	5,000	5,000	0%
03-900-8841	Transfer to Revenue Bond I&S Fund		-	561,948	554,702	555,826	551,563	556,478	1%
	Paying Agent Fees	1,500							
	2019 Refunding Bonds	159,028							
	2018 CO Bonds	395,950							
		556,478							
03-900-8860	Transfer to Utility Impact Fee Fund		-	961,104	-	-	-	-	
<b>Total Transfers</b>			-	1,573,052	604,702	610,826	606,563	611,478	1%
<b>Total Expenditures - Non-Department</b>			273,276	1,642,889	678,541	714,636	715,283	733,693	3%
<b>Total Expenditures - Water/Wastewater Fund</b>			3,386,074	4,322,419	3,485,074	3,652,691	4,355,239	5,326,195	22%
<b>Total Water/Wastewater Fund Surplus/(Deficit)</b>			1,063,422	(201,682)	213,645	1,076,722	(67,639)	106,005	-257%



Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>SOLID WASTE FUND REVENUES</b>									
05-000-4640	Solid Waste Fee		-	425,933	458,456	475,823	540,000	576,000	7%
05-000-4642	Recycling Fee		-	-	-	-	-	-	
05-000-4904	Late Fees		-	-	-	1,782	-	-	
05-000-4912	Other Income		-	-	-	-	-	-	
<b>Total Revenues - Solid Waste Fund</b>			-	425,933	458,456	477,606	540,000	576,000	7%
<b>SOLID WASTE FUND EXPENDITURES</b>									
<b>Supplies</b>									
05-620-8101	Office Supplies		-	-	-	-	-	-	
<b>Total Supplies</b>			-	-	-	-	-	-	
<b>Maintenance</b>									
05-620-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
<b>Total Maintenance</b>			-	-	-	-	-	-	
<b>Services/Sundry</b>									
05-620-8605	Professional Services		-	384,516	409,680	441,275	515,000	551,000	7%
	Garbage Collection Services								
<b>Total Services/Sundry</b>			-	384,516	409,680	441,275	515,000	551,000	7%
<b>Transfers</b>									
05-620-8801	Transfer to General Fund		-	22,600	22,584	25,000	25,000	25,000	0%
	G&A Expenses								
<b>Total Transfers</b>			-	22,600	22,584	25,000	25,000	25,000	0%
<b>Capital</b>									
05-620-8901	Radio/Communications		-	-	-	-	-	-	
<b>Total Capital</b>			-	-	-	-	-	-	
<b>Total Expenditures - Solid Waste</b>			-	407,116	432,264	466,275	540,000	576,000	7%
<b>Total Solid Waste Fund Surplus/(Deficit)</b>			-	18,817	26,192	11,331	-	-	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>LAW ENFORCEMENT FUND REVENUES</b>									
21-000-4912	Other Income		-	678	416	-	-	-	
	Awarded money from seized assets								
21-000-5001	Transfer from General Fund		-	10,619	-	-	-	-	
<b>Total Revenues - Law Enforcement Fund</b>			-	11,297	416	-	-	-	
<b>LAW ENFORCEMENT FUND EXPENDITURES</b>									
<b>Supplies (items under \$5,000)</b>									
21-220-8107	Minor Tools & Equipment		-	4,350	-	-	4,917	4,917	0%
<b>Total Supplies</b>			-	4,350	-	-	4,917	4,917	
<b>Maintenance</b>									
21-220-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
<b>Total Maintenance</b>			-	-	-	-	-	-	
<b>Services/Sundry</b>									
21-220-8605	Professional Services		-	-	-	-	-	-	
<b>Total Services/Sundry</b>			-	-	-	-	-	-	
<b>Capital (items over \$5,000)</b>									
21-220-8904	Machines, Tools & Implements		-	-	-	-	-	-	
<b>Total Capital</b>			-	-	-	-	-	-	
<b>Total Expenditures - Law Enforcement Fund</b>			-	4,350	-	-	4,917	4,917	0%
<b>Total Law Enforcement Fund Surplus/(Deficit)</b>			-	6,947	416	-	(4,917)	(4,917)	0%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>EQUIPMENT REPLACEMENT FUND REVENUES</b>									
22-000-4910	Sale of City Property		-	-	26,007	11,815	140,000	140,000	0%
22-000-5001	Transfer from General Fund		-	250,000	250,000	250,000	250,000	350,000	40%
22-000-5003	Transfer from Water/Wastewater Fund		-	25,000	25,000	25,000	25,000	25,000	0%
<b>Total Revenues - Equipment Replacement Fund</b>			-	275,000	301,007	286,815	415,000	515,000	24%
<b>EQUIPMENT REPLACEMENT FUND EXPENDITURES</b>									
<b>Capital (items over \$5,000)</b>									
22-900-8701	Principal		-	-	-	-	-	-	
22-900-8703	Interest								
22-900-8902	Computer Hardware/Software		-	-	-	-	-	-	
22-900-8903	Motor Vehicles		-	103,314	62,210	66,149	110,000	120,000	9%
	Enterprise Lease Payment	120,000							
22-900-8904	Machines, Tools & Implements		-	-	-	-	225,000	216,500	-4%
	Replace Unit #06-320 (2006 Cub Cadet Utility Vehicle)	16,500							
	Replace Unit #10-811 (2010 F-750 Brush Truck)	200,000							
		216,500							
22-900-8905	Instruments/Apparatus		-	-	-	-	-	-	
<b>Total Capital</b>			-	103,314	62,210	66,149	335,000	336,500	0%
<b>Total Expenditures - Equipment Replacement Fund</b>			-	103,314	62,210	66,149	335,000	336,500	0%
<b>Total Equipment Replacement Fund Surplus/(Deficit)</b>			-	171,686	238,797	220,666	80,000	178,500	123%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>COURT SECURITY FUND REVENUES</b>									
23-000-4702	Security Fee		-	3,452	4,630	4,783	4,200	4,500	7%
23-000-4912	Other Income		-	-	-	-	-	-	
23-000-5001	Transfer from General Fund		-	36,910	-	-	-	-	
<b>Total Revenues - Court Security Fund</b>			-	40,361	4,630	4,783	4,200	4,500	7%
<b>COURT SECURITY FUND EXPENDITURES</b>									
<b>Supplies (items under \$5,000)</b>									
23-900-8107	Minor Tools & Equipment		-	90	-	-	2,500	4,000	60%
	Police Officer Equipment	2,500							
	City Hall Panic Buttons	1,500							
		4,000							
23-900-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	
<b>Total Supplies</b>			-	90	-	-	2,500	4,000	60%
<b>Maintenance</b>									
23-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
<b>Total Maintenance</b>			-	-	-	-	-	-	
<b>Services/Sundry</b>									
23-900-8603	Travel/Training		-	-	-	-	1,000	1,000	0%
	Bailiff Training	1,000							
23-900-8604	Associations		-	-	-	-	-	-	
23-900-8605	Professional Services		-	-	-	-	-	-	
<b>Total Services/Sundry</b>			-	-	-	-	1,000	1,000	0%
<b>Capital (items over \$5,000)</b>									
23-900-8904	Machines, Tools & Implements		-	-	-	-	-	-	
<b>Total Capital</b>			-	-	-	-	-	-	
<b>Total Expenditures - Court Security Fund</b>			-	90	-	-	3,500	5,000	43%
<b>Total Court Security Fund Surplus/(Deficit)</b>			-	40,271	4,630	4,783	700	(500)	-171%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>COURT TECHNOLOGY FUND REVENUES</b>									
24-000-4704	Technology Fee		-	3,465	3,889	3,916	4,200	4,000	-5%
24-000-5001	Transfer from General Fund		-	7,554	-	-	-	-	
<b>Total Revenues - Court Technology Fund</b>			-	11,019	3,889	3,916	4,200	4,000	-5%
<b>COURT TECHNOLOGY FUND EXPENDITURES</b>									
<b>Supplies (items under \$5,000)</b>									
24-900-8101	Office Supplies		-	142	-	142	200	200	0%
	Thermal Paper for ticket writers	200							
24-900-8107	Minor Tools & Equipment		-	270	-	-	-	-	
24-900-8113	Computer Hardware/Software		-	1,229	-	270	-	-	
24-900-8115	Communication Supplies		-	-	-	-	-	-	
24-900-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	
<b>Total Supplies</b>			-	1,641	-	412	200	200	0%
<b>Maintenance</b>									
24-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
24-900-8404	Software Maintenance		-	2,116	4,554	2,843	2,750	2,750	0%
	Tyler - Ticket Writers Maint (BRAZOS)	2,750							
<b>Total Maintenance</b>			-	2,116	4,554	2,843	2,750	2,750	0%
<b>Services/Sundry</b>									
24-900-8605	Professional Services		-	-	-	-	-	-	
<b>Total Services/Sundry</b>			-	-	-	-	-	-	
<b>Capital (items over \$5,000)</b>									
24-900-8901	Radio/Communications		-	-	-	-	-	-	
24-900-8904	Machines, Tools & Implements		-	-	-	-	-	-	
<b>Total Capital</b>			-	-	-	-	-	-	
<b>Total Expenditures - Court Technology Fund</b>			-	3,757	4,554	3,255	2,950	2,950	0%
<b>Total Court Technology Fund Surplus/(Deficit)</b>			-	7,262	(665)	662	1,250	1,050	-16%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>CHILD SAFETY FUND REVENUES</b>									
25-000-4706	Child Safety Fee		-	5,357	5,927	6,144	6,000	6,000	0%
25-000-4912	Other Income		-	-	-	-	-	-	
<b>Total Revenues - Child Safety Fund</b>			-	5,357	5,927	6,144	6,000	6,000	0%
<b>CHILD SAFETY FUND EXPENDITURES</b>									
<b>Supplies (items under \$5,000)</b>									
25-900-8107	Minor Tools & Equipment		-	1,600	-	-	6,000	6,000	0%
25-900-8113	Computer Hardware/Software		-	-	-	-	-	-	
25-900-8115	Communication Supplies		-	-	-	-	-	-	
<b>Total Supplies</b>			-	1,600	-	-	6,000	6,000	0%
<b>Maintenance</b>									
25-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
25-900-8404	Software Maintenance		-	-	-	-	-	-	
<b>Total Maintenance</b>			-	-	-	-	-	-	
<b>Services/Sundry</b>									
25-900-8603	Travel/Training		-	-	-	-	-	-	
25-900-8604	Associations		-	-	-	-	-	-	
25-900-8605	Professional Services		-	-	-	-	-	-	
<b>Total Services/Sundry</b>			-	-	-	-	-	-	
<b>Capital (items over \$5,000)</b>									
25-900-8901	Radio/Communications		-	-	-	-	-	-	
25-900-8904	Machines, Tools & Implements		-	-	-	8,700	-	-	
<b>Total Capital</b>			-	-	-	8,700	-	-	
<b>Total Expenditures - Child Safety Fund</b>			-	1,600	-	8,700	6,000	6,000	0%
<b>Total Child Safety Fund Surplus/(Deficit)</b>			-	3,758	5,927	(2,556)	-	-	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>POLICE DONATIONS FUND REVENUES</b>									
26-000-4900	Donations		-	220	2,000	2,625	1,000	1,000	0%
26-000-4912	Other Income		-	-	-	-	-	-	
26-000-5001	Transfer from General Fund		-	-	8,505	-	-	-	
<b>Total Revenues - Police Donations Fund</b>			-	220	10,505	2,625	1,000	1,000	0%
<b>POLICE DONATIONS FUND EXPENDITURES</b>									
<b>Supplies (items under \$5,000)</b>									
26-230-8104	Uniforms		-	-	-	-	-	-	
26-230-8107	Minor Tools & Equipment		-	-	4,096	356	2,500	2,500	0%
<b>Total Supplies</b>			-	-	4,096	356	2,500	2,500	0%
<b>Maintenance</b>									
26-230-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
<b>Total Maintenance</b>			-	-	-	-	-	-	
<b>Services/Sundry</b>									
26-230-8605	Professional Services		-	-	-	-	-	-	
<b>Total Services/Sundry</b>			-	-	-	-	-	-	
<b>Capital (items over \$5,000)</b>									
26-230-8904	Machines, Tools & Implements		-	-	-	-	-	-	
<b>Total Capital</b>			-	-	-	-	-	-	
<b>Total Expenditures - Police Donations Fund</b>			-	-	4,096	356	2,500	2,500	0%
<b>Total Police Donations Fund Surplus/(Deficit)</b>			-	220	6,409	2,269	(1,500)	(1,500)	0%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>FIRE DONATIONS FUND REVENUES</b>									
27-000-4560	Local Grants		-	-	-	16,592	-	-	
27-000-4800	Interest		221	586	542	290	150	150	0%
27-000-4900	Donations		500	12,291	2,600	10,805	2,000	2,000	0%
27-000-4912	Other Income		1,140	225	-	-	-	-	
<b>Total Revenues - Fire Donations Fund</b>			<b>1,861</b>	<b>13,102</b>	<b>3,142</b>	<b>27,687</b>	<b>2,150</b>	<b>2,150</b>	<b>0%</b>
<b>FIRE DONATIONS FUND EXPENDITURES</b>									
<b>Supplies (items under \$5,000)</b>									
27-280-8103	Food		-	115	-	-	-	-	
27-280-8104	Uniforms		1,577	-	-	-	-	-	
27-280-8105	Protective Clothing		16,178	-	-	-	14,200	14,200	0%
	Replacement Bunker Gear (3 x \$3,400)	10,200							
	Replacement (5) Helmets, hoods, boots & gloves	4,000							
		14,200							
27-280-8107	Minor Tools & Equipment		-	3,720	10	500	5,000	5,000	0%
27-280-8113	Computer Hardware/Software		-	-	-	-	-	-	
27-280-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	
<b>Total Supplies</b>			<b>17,755</b>	<b>3,835</b>	<b>10</b>	<b>500</b>	<b>19,200</b>	<b>19,200</b>	<b>0%</b>
<b>Maintenance</b>									
27-280-8402	Machinery, Tools & Equipment Maintenance		-	-	12,183	-	5,000	5,000	0%
27-280-8404	Software Maintenance		1,275	-	-	-	-	-	
<b>Total Maintenance</b>			<b>1,275</b>	<b>-</b>	<b>12,183</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>0%</b>
<b>Services/Sundry</b>									
27-280-8603	Travel/Training		-	-	-	-	-	-	
27-280-8604	Associations		-	-	-	-	-	-	
<b>Total Services/Sundry</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Capital (items over \$5,000)</b>									
27-280-8901	Radio/Communications		-	-	-	-	-	-	
27-280-8904	Machines, Tools & Implements		-	39,177	16,483	22,123	49,000	30,000	-39%
	Replace SCBA Units (Over 10 yrs old)								
	Fire Hose Replacement	28,000							
	Fire Hose Replacement	2,000							
		30,000							
<b>Total Capital</b>			<b>-</b>	<b>39,177</b>	<b>16,483</b>	<b>22,123</b>	<b>49,000</b>	<b>30,000</b>	<b>-39%</b>
<b>Total Expenditures - Fire Donations Fund</b>			<b>19,030</b>	<b>43,012</b>	<b>28,676</b>	<b>22,623</b>	<b>73,200</b>	<b>54,200</b>	<b>-26%</b>
<b>Total Fire Donations Fund Surplus/(Deficit)</b>			<b>(17,169)</b>	<b>(29,909)</b>	<b>(25,534)</b>	<b>5,064</b>	<b>(71,050)</b>	<b>(52,050)</b>	<b>-27%</b>



Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>TECHNOLOGY REPLACEMENT FUND REVENUES</b>									
28-000-4910	Sale of City Property		-	-	-	-	-	-	
28-000-5001	Transfer from General Fund		-	-	-	50,000	50,000	100,000	100%
28-000-5003	Transfer from Water/Wastewater Fund		-	-	-	5,000	5,000	5,000	0%
<b>Total Revenues - Equipment Replacement Fund</b>			-	-	-	<b>55,000</b>	<b>55,000</b>	<b>105,000</b>	<b>91%</b>
<b>TECHNOLOGY REPLACEMENT FUND EXPENDITURES</b>									
<b>Capital (items over \$5,000)</b>									
28-900-8902	Computer Hardware/Software		-	-	-	19,419	55,000	105,000	91%
	Radio Replacements	60,000							
	Computer Replacements	30,000							
	Replace PD Copier	15,000							
	<b>Total Capital</b>	<b>105,000</b>				<b>19,419</b>	<b>55,000</b>	<b>105,000</b>	<b>91%</b>
<b>Total Expenditures - Technology Replacement Fund</b>			-	-	-	<b>19,419</b>	<b>55,000</b>	<b>105,000</b>	<b>91%</b>
<b>Total Technology Replacement Fund Surplus/(Deficit)</b>			-	-	-	<b>35,581</b>	-	-	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>PARKS FUND REVENUES</b>									
29-000-4900	Donations		-	500	750	15,000	5,000	5,000	0%
29-000-4912	Other Income		-	-	-	105	-	-	
29-000-5001	Transfer from General Fund		-	-	5,000	2,500	2,500	12,500	400%
<b>Total Revenues - Parks Fund</b>			-	500	5,750	17,605	7,500	17,500	133%
<b>PARKS FUND EXPENDITURES</b>									
<b>Supplies (items under \$5,000)</b>									
29-320-8103	Food		-	-	-	-	300	300	0%
29-320-8107	Minor Tools & Equipment		-	-	-	-	14,000	-	-100%
<b>Total Supplies</b>			-	-	-	-	14,300	300	-98%
<b>Maintenance</b>									
29-320-8405	Land Maintenance		-	-	-	-	1,000	1,000	0%
	Preserve/Monument Maintenance	500							
	Preserve/Monument Improvements	500							
		1,000							
<b>Total Maintenance</b>			-	-	-	-	1,000	1,000	0%
<b>Services/Sundry</b>									
29-320-8604	Associations		-	-	175	-	200	200	0%
	Keep Texas Beautiful	200							
29-320-8622	Special Events		-	-	2,000	5,297	6,000	16,000	167%
	Boy Scouts Projects	1,000							
	City Events	15,000							
		16,000							
<b>Total Services/Sundry</b>			-	-	2,175	5,297	6,200	16,200	161%
<b>Capital (items over \$5,000)</b>									
29-320-8904	Machines, Tools & Implements		-	-	-	-	-	-	
<b>Total Capital</b>			-	-	-	-	-	-	
<b>Total Expenditures - Parks Fund</b>			-	-	2,175	5,297	21,500	17,500	-19%
<b>Total Parks Fund Surplus/(Deficit)</b>			-	500	3,575	12,308	(14,000)	-	-100%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>GENERAL OBLIGATION DEBT SERVICE FUND REVENUES</b>									
40-000-4100	Property Tax - Current (\$1,698,917,381/100 x 0.020119 x 99%)	331,373	498,761	499,654	407,971	416,836	406,357	331,373	-18%
40-000-4102	Property Tax - Delinquent (\$1,458,020,342/100 x 0.028152 x 1%)	4,105	1,722	5,676	1,559	12,483	4,196	4,105	-2%
40-000-4104	Penalty & Interest		1,889	2,348	1,622	3,270	3,000	1,000	-67%
40-000-4912	Other Income		-	951	8,442	-	-	-	
<b>Total Revenues - Water/Wastewater Fund</b>			<b>502,372</b>	<b>508,630</b>	<b>419,595</b>	<b>432,590</b>	<b>413,553</b>	<b>336,478</b>	<b>-19%</b>
<b>GENERAL OBLIGATION DEBT SERVICE FUND EXPENDITURES</b>									
40-900-8701	Principal 2019 Refunding Bonds (51.7%) 2015 CO - Streets (100%)	155,100 160,000 315,100	418,015	385,235	369,725	379,895	390,235	315,100	-19%
40-900-8703	Interest 2019 Refunding Bonds (51.7%) 2015 CO - Streets (100%)	15,122 5,016 20,138	82,994	46,112	49,222	39,372	29,286	20,138	-31%
40-900-8705	Paying Agent Fees		-	21	129	-	500	500	0%
<b>Total Expenditures - GO Debt Service Fund</b>			<b>501,009</b>	<b>431,367</b>	<b>419,076</b>	<b>419,267</b>	<b>420,021</b>	<b>335,738</b>	<b>-20%</b>
<b>Total GO Debt Service Fund Surplus/(Deficit)</b>			<b>1,363</b>	<b>77,262</b>	<b>518</b>	<b>13,322</b>	<b>(6,468)</b>	<b>740</b>	<b>-111%</b>

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>REVENUE BOND I&amp;S FUND REVENUES</b>									
41-000-5003	Transfer from Water/Wastewater Fund		-	561,948	554,702	555,826	551,563	556,478	1%
<b>Total Revenues - Revenue Bond I&amp;S Fund</b>			<b>-</b>	<b>561,948</b>	<b>554,702</b>	<b>555,826</b>	<b>551,563</b>	<b>556,478</b>	<b>1%</b>
<b>REVENUE BOND I&amp;S FUND EXPENDITURES</b>									
41-900-8701	Principal		-	294,765	285,275	295,105	299,765	314,900	5%
	2019 Refunding Bonds (48.3%)	144,900							
	2018 CO - Bonds (100%)	170,000							
		314,900							
41-900-8703	Interest		-	263,049	266,970	258,222	249,298	240,078	-4%
	2019 Refunding Bonds (48.3%)	14,128							
	2018 CO - Bonds (100%)	225,950							
		240,078							
41-900-8705	Paying Agent Fees		-	369	471	600	2,500	1,500	-40%
<b>Total Expenditures - Revenue Bond I&amp;S Fund</b>			<b>-</b>	<b>558,183</b>	<b>552,716</b>	<b>553,927</b>	<b>551,563</b>	<b>556,478</b>	<b>1%</b>
<b>Total Revenue Bond I&amp;S Fund Surplus/(Deficit)</b>			<b>-</b>	<b>3,765</b>	<b>1,986</b>	<b>1,899</b>	<b>-</b>	<b>-</b>	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>UTILITY IMPACT FEE FUND REVENUES</b>									
60-000-4628	Utility Impact Fee		-	322,994	370,261	216,642	200,000	75,000	-63%
60-000-5003	Transfer from Water/Wastewater Fund		-	961,104	-	-	-	-	
<b>Total Revenues - Utility Impact Fee Fund</b>			<b>-</b>	<b>1,284,098</b>	<b>370,261</b>	<b>216,642</b>	<b>200,000</b>	<b>75,000</b>	<b>-63%</b>
<b>UTILITY IMPACT FEE FUND EXPENDITURES</b>									
<b>Maintenance</b>									
60-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
<b>Total Maintenance</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Services/Sundry</b>									
60-900-8605	Professional Services		-	-	-	-	-	-	
<b>Total Services/Sundry</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Capital (items over \$5,000)</b>									
60-900-8931	Buildings & Structures - Utility Construction		-	-	-	-	-	-	
60-900-8933	Buildings & Structures - Water Mains		-	-	-	-	-	-	
60-900-8934	Buildings & Structures - Wells/Pumps		-	-	-	-	-	-	
60-900-8936	Buildings & Structures - Hydrants/Valves		-	-	-	-	-	-	
<b>Total Capital</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures - Utility Impact Fee Fund</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Utility Impact Fee Fund Surplus/(Deficit)</b>			<b>-</b>	<b>1,284,098</b>	<b>370,261</b>	<b>216,642</b>	<b>200,000</b>	<b>75,000</b>	<b>-63%</b>

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>STREET CONSTRUCTION FUND REVENUES</b>									
61-000-4200	Sales Tax		-	-	-	-	-	380,000	
	Street Maintenance Sales Tax Adopted May 2023								
61-000-4912	Other Income		-	-	-	-	-	-	
61-000-4940	Bond Proceeds		-	-	-	-	-	-	
61-000-5001	Transfer from General Fund		-	400,000	400,000	500,000	500,000	970,000	94%
<b>Total Revenues - Street Construction Fund</b>			-	400,000	400,000	500,000	500,000	1,350,000	170%
<b>STREET CONSTRUCTION FUND EXPENDITURES</b>									
<b>Maintenance</b>									
61-900-8414	Maint-Streets & Alleys		-	1,264	4,039	2,240	50,000	50,000	0%
<b>Total Maintenance</b>			-	1,264	4,039	2,240	50,000	50,000	0%
<b>Services/Sundry</b>									
61-900-8605	Professional Services		-	2,244	31,241	3,394	100,000	50,000	-50%
	Engineering Services								
<b>Total Services/Sundry</b>			-	2,244	31,241	3,394	100,000	50,000	-50%
<b>Capital (items over \$5,000)</b>									
61-900-8932	Buildings & Structures - Streets & Alleys		-	4,948	291,596	-	500,000	2,370,000	374%
<b>Total Capital</b>			-	4,948	291,596	-	500,000	2,370,000	374%
<b>Total Expenditures - Street Construction Fund</b>			-	8,456	326,877	5,634	650,000	2,470,000	280%
<b>Total Street Construction Fund Surplus/(Deficit)</b>			-	391,544	73,123	494,366	(150,000)	(1,120,000)	647%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>UTILITY CONSTRUCTION FUND REVENUES</b>									
62-000-4530	State Grant		-	-	-	-	-	-	
62-000-4800	Interest		-	65,726	2,830	15,365	10,000	-	-100%
62-000-4940	Bond Proceeds		-	-	-	-	-	-	
62-000-5003	Transfer from Water/Wastewater Fund		-	-	-	-	-	-	
<b>Total Revenues - Utility Construction Fund</b>			-	65,726	2,830	15,365	10,000	-	-100%
<b>UTILITY CONSTRUCTION FUND EXPENDITURES</b>									
<b>Services/Sundry</b>									
62-900-8605	Professional Services Engineering Fees		-	103,250	103,444	14,073	50,000	15,000	-70%
<b>Total Services/Sundry</b>			-	103,250	103,444	14,073	50,000	15,000	-70%
<b>Capital (items over \$5,000)</b>									
62-900-8931	Buildings & Structures - Utility Construction New Pump Station		-	247,413	3,242,840	1,269,595	1,500,000	190,000	-87%
<b>Total Capital</b>			-	247,413	3,242,840	1,269,595	1,500,000	190,000	-87%
<b>Total Expenditures - Utility Construction Fund</b>			-	350,663	3,346,283	1,283,668	1,550,000	205,000	-87%
<b>Total Utility Construction Fund Surplus/(Deficit)</b>			-	(284,938)	(3,343,453)	(1,268,303)	(1,540,000)	(205,000)	-87%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>DRAINAGE IMPROVEMENT FUND REVENUES</b>									
63-000-4912	Other Income		-	-	-	-	-	-	
63-000-4940	Bond Proceeds		-	-	-	-	-	-	
63-000-5001	Transfer from General Fund		-	100,000	100,000	100,000	95,000	100,000	5%
<b>Total Revenues - Drainage Improvement Fund</b>			-	100,000	100,000	100,000	95,000	100,000	5%
<b>DRAINAGE IMPROVEMENT FUND EXPENDITURES</b>									
<b>Services/Sundry</b>									
63-900-8605	Professional Services		-	56,872	2,126	-	95,000	100,000	5%
<b>Total Services/Sundry</b>			-	56,872	2,126	-	95,000	100,000	5%
<b>Capital (items over \$5,000)</b>									
63-900-8938	Buildings & Structures - Other		-	-	-	22,763	-	-	
<b>Total Capital</b>			-	-	-	22,763	-	-	
<b>Total Expenditures - Drainage Improvement Fund</b>			-	56,872	2,126	22,763	95,000	100,000	5%
<b>Total Drainage Improvement Fund Surplus/(Deficit)</b>			-	43,128	97,874	77,237	-	-	



Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Adopted Budget FY2023-24	% Change FY23/FY24
<b>FACILITIES IMPROVEMENT FUND REVENUES</b>									
65-000-4912	Other Income		-	-	-	-	-	-	
65-000-4940	Bond Proceeds		-	-	-	-	-	-	
65-000-5001	Transfer from General Fund		-	125,000	350,000	350,000	300,000	300,000	0%
<b>Total Revenues - Facilities Improvement Fund</b>			-	125,000	350,000	350,000	300,000	300,000	0%
<b>FACILITIES IMPROVEMENT FUND EXPENDITURES</b>									
<b>Services/Sundry</b>									
65-900-8605	Professional Services		-	53,787	50,485	18,839	300,000	300,000	0%
<b>Total Services/Sundry</b>			-	53,787	50,485	18,839	300,000	300,000	0%
<b>Capital (items over \$5,000)</b>									
65-900-8930	Buildings & Structures - Buildings		-	-	57	57	-	-	
<b>Total Capital</b>			-	-	57	57	-	-	
<b>Total Expenditures - Facilities Improvement Fund</b>			-	53,787	50,541	18,896	300,000	300,000	0%
<b>Total Facilities Improvement Fund Surplus/(Deficit)</b>			-	71,213	299,459	331,104	-	-	