



AGENDA

CITY COUNCIL MEETING

JULY 19, 2022 @ 7:00 PM

Notice is hereby given the City Council for the City of Parker will meet on Tuesday, July 19, 2022, at 7:00 P.M. at the Parker City Hall, 5700 E. Parker Road, Parker, Texas 75002. The City Council meeting will be open to the public and live streamed.

Pursuant to Texas Government Code § 551.127, notice is given that it is the intent of the City Council that a quorum of the Council will be physically present for the above-referenced meeting at Parker City Hall, 5700 E. Parker Road, Parker, Texas. Some council members or City employees may participate in this meeting remotely by means of video conference call in compliance with state law.

CALL TO ORDER – Roll Call and Determination of a Quorum

PLEDGE OF ALLEGIANCE

AMERICAN PLEDGE: I pledge allegiance to the flag of the United States of America; and to the republic for which it stands, one nation under God, indivisible with liberty and justice for all.

TEXAS PLEDGE: Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.

PUBLIC COMMENTS The City Council invites any person with business before the Council to speak to the Council. No formal action may be taken on these items at this meeting. Please keep comments to 3 minutes.

ITEMS OF COMMUNITY INTEREST

1. REMINDER – HOME HAZARDOUS WASTE - <http://www.parkertexas.us/416/Home-Hazardous-Waste>
COMPREHENSIVE PLAN (COMP) COMMITTEE - WEDNESDAY, JULY 20, 2022, 6 PM –
Canceled/Postponed until further notice or until COMP Plan is ready for review/update by COMP Plan Committee.
- PARKS AND RECREATION COMMISSION (P&R) – WEDNESDAY, AUGUST 10, 2022, 4 PM
- COUNCIL MEETING SCHEDULE UPDATE

CONSENT AGENDA Routine Council business. Consent Agenda is approved by a single majority vote. Items may be removed for open discussion by a request from a Councilmember or member of staff.

1. APPROVAL OF MEETING MINUTES FOR JUNE 21, 2022.
2. APPROVAL OF MEETING MINUTES FOR JUNE 28, 2022.
3. APPROVAL OF MEETING MINUTES FOR JULY 12, 2022.

INDIVIDUAL CONSIDERATION ITEMS

4. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON RESOLUTION NO. 2022-704 SUSPENDING THE AUGUST 1, 2022 EFFECTIVE DATE OF ONCOR ELECTRIC DELIVERY COMPANY'S REQUESTED RATE CHANGE TO PERMIT THE CITY TIME TO STUDY THE REQUEST AND TO ESTABLISH REASONABLE RATES.
5. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON RESOLUTION NO. 2022-705 AUTHORIZING THE MAYOR TO EXECUTE AN INTERLOCAL AGREEMENT

(ILA) BETWEEN THE CITY OF PARKER AND COLLIN COUNTY FOR THE DESIGN OF CITY OWNED WATER UTILITY RELOCATIONS ALONG FM 2551.

6. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON RESOLUTION NO. 2022-706 REGARDING THE ADOPTION OF A CAPITAL ASSET POLICY AND PROCEDURES.

ROUTINE ITEMS

7. UPDATE(S):

ANY COMMITTEE UPDATES, AS NEEDED.

MONTHLY/QUARTERLY REPORTS

[June 2022 - Building Permit/Code Report](#)

[June 2022 – Court Report](#)

[June 2022 – Finance \(monthly financials\) Report](#)

[June 2022 – Police Report](#)

[June 2022 – Republic Services Inc., dba Allied Waste Services of Plano](#)

[June 2022 – Website \(PIWIK\) Report](#)

FUTURE AGENDA ITEMS

8. FUTURE AGENDA ITEMS

EXECUTIVE SESSION START TO FINISH - Pursuant to the provisions of Chapter 551, Texas Government Code the City Council may hold a closed meeting.

RECESS TO CLOSED EXECUTIVE SESSION IN ACCORDANCE WITH THE AUTHORITY CONTAINED IN:

Government Code Section 551.071(1)—Consultation with City Attorney concerning Pending or Contemplated Litigation.

Government Code Section 551.071(2) – Consultation with Attorney on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas Clearly conflicts with this chapter (Open Meetings Act).

RECONVENE REGULAR MEETING.

ANY APPROPRIATE DELIBERATION AND/OR ACTION ON ANY OF THE EXECUTIVE SESSION SUBJECTS LISTED ABOVE.

ADJOURN

In addition to any specifically identified Executive Sessions, Council may convene into Executive Session at any point during the open meeting to discuss any item posted on this Agenda. The Open Meetings Act provides specific exceptions that require that a meeting be open. Should Council elect to convene into Executive Session, those exceptions will be specifically identified and announced. Any subsequent action, as a result of this Executive Session, will be taken and recorded in open session.

I certify that this Notice of Meeting was posted on or before July 15, 2022, by 5:00 p.m. at the Parker City Hall, and as a courtesy, this Agenda is also posted to the City of Parker Website at .

The Parker City Hall is Wheelchair accessible. Sign interpretations or other special assistance for disabled attendees must be requested 48 hours in advance by contacting the City Secretary's Office at 972 442 6811.

Date Notice Removed

Patti Scott Grey
City Secretary

The Parker City Hall is Wheelchair accessible. Sign interpretations or other special assistance for disabled attendees must be requested 48 hours in advance by contacting the City Secretary's Office at 972 442 6811.



Council Agenda Item

Budget Account Code:	Meeting Date:	See above.
Budgeted Amount:	Department/ Requestor:	Council
Fund Balance-before expenditure:	Prepared by:	ACA/CS Scott Grey
Estimated Cost:	Date Prepared:	June 27, 2022
Exhibits:	Council Meeting Schedule Update	

AGENDA SUBJECT

REMINDER – HOME HAZARDOUS WASTE - <http://www.parkertexas.us/416/Home-Hazardous-Waste>

COMPREHENSIVE PLAN (COMP) COMMITTEE - WEDNESDAY, JULY 20, 2022, 6 PM – **Canceled/Postponed until further notice or until COMP Plan is ready for review/update by COMP Plan Committee.**

PARKS AND RECREATION COMMISSION (P&R) – WEDNESDAY, AUGUST 10, 2022, 4 PM

COUNCIL MEETING SCHEDULE UPDATE

SUMMARY

Please review information provided.

Inter – Office Use

Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	07/14/2022
City Attorney:	<i>Trey Lansford</i>	Date:	07/14/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	07/15/2022

Tentative Council Meeting Schedule

Meeting Date: 07/19/2022 Item i.

May 2022						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

July 2022						
S	M	T	W	T	F	S
					1	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August 2022						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022						
S	M	T	W	T	F	S
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

	Days City Is Closed					
	Current Council & Workshop Meeting Dates					
Canceled CC Meeting – due to holiday						

Date	Time	Description
5/23	2:00	Planning Workshop (not budget)
5/30		City Offices Closed
6/6	2:00 – 4:30 PM	Council Workshop (for Council to set goals, info from Trey)
6/7	7:00 PM	Council Meeting
6/20	3:00 – 5:00 PM	Budget Workshop (Grant's presentation/overview)
6/20	5:30 – 7:30 PM	Council Workshop – City Building Facilities
6/24	7:00 PM	Council Meeting
6/28	2:00 – 5:00 PM	Staff Evaluations and salary adjustments
6/29	4:00 – 6:00 PM	Meet your Mayor, Council & Staff
7/4		City Offices Closed
7/4		City Offices Closed
7.5		Council Meeting - Canceled
7/12	3:00 – 6:00 PM	Budget workshop (directors' wants and needs)
7/19	7:00 PM	Council Meeting - Regular
7/28	1:00 – 7:00 PM	Budget workshop (adjustments, overall discussion, hopefully will have final numbers from CAD)
8/2	7:00 PM	Council Meeting: Set proposed tax rate
8/16	7:00 PM	Council Meeting: Public Hearing on tax rate and budget – No Vote
8/22	7:00 PM	Special Council Meeting- Vote on Budget and Tax Rate – P.H. & Vote
9/5		City Offices Closed
9/6	7:00 PM	Council Meeting



Council Agenda Item

Budget Account Code:	Meeting Date:	See above.
Budgeted Amount:	Department/ Requestor:	City Secretary
Fund Balance-before expenditure:	Prepared by:	ACA/CS Scott Grey
Estimated Cost:	Date Prepared:	June 16, 2022
Exhibits:	• <u>Proposed Minutes</u>	

AGENDA SUBJECT

APPROVAL OF MEETING MINUTES FOR JUNE 21, 2022.

SUMMARY

Please review the attached minutes. If you have any questions, comments, and/or corrections, please contact the City Secretary at PGrey@parkertexas.us prior to the City Council meeting.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	07/14/2022
City Attorney:	<i>Trey Lansford</i>	Date:	07/14/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	07/15/2022



MINUTES
CITY COUNCIL MEETING
JUNE 21, 2022

CALL TO ORDER – Roll Call and Determination of a Quorum

The Parker City Council met in a regular meeting on the above date at Parker City Hall, 5700 E. Parker Road, Parker, Texas, 75002.

Mayor Lee Pettle called the meeting to order at 7:00 p.m. Mayor Pro Tem Michael Slaughter and Councilmembers Diana M. Abraham, Terry Lynch, Cindy Meyer and Jim Reed were present.

Staff Present: City Administrator Luke Olson, Asst. City Administrator/City Secretary Patti Scott Grey, Finance/Human Resources Director Grant Savage, City Attorney Trey Lansford, Public Works Director Gary Machado, Fire Chief Mike Sheff, and Police Chief Richard Brooks

PLEDGE OF ALLEGIANCE

AMERICAN PLEDGE: Linda Nelson led the pledge.

TEXAS PLEDGE: Steve Sallman led the pledge.

PUBLIC COMMENTS The City Council invites any person with business before the Council to speak. No formal action may be taken on these items at this meeting. Please keep comments to 3 minutes.

Sylvia Jordan, 5803 Corinth Chapel, submitted a comment card regarding concerns with several entities, i.e., Texas Department of Transportation (TxDot), North Texas Municipal Water District (NTMWD), Oncor, etc., doing construction on FM 2551, but indicated she did not wish to speak. Ms. Jordan said she would appreciate any prior notice on utilities, such as, water being cut off in the future. [See **Exhibit 1 – Sylvia Jordan's comment card, dated June 21, 2022**.]

Linda Nelson, 5802 Corinth Chapel, spoke in regarding the proposed facility and FM 2551 construction. [See **Exhibit 2 – Linda Nelson's comments, dated June 21, 2022**.] Mrs. Nelson said she would like periodic updates from Parker's service providers., i.e., TxDot, NTMWD, Oncor, etc., for transparency and sustainability purposes, she thanked the water department, and suggested the City purchase the water department light colored shirts, especially for the summer months.

Developer Steve Sallman of Warner Group, Inc., 4040 North Central Expressway, Suite 850, Dallas, Texas, 75204, spoke regarding Kings Crossing Phase 3 Final Plat being completed and shared photos with Council. [See **Exhibit 3 – Developer Steve Sallman's photos, dated June 21, 2022**.]

ITEMS OF COMMUNITY INTEREST

REMINDER – HOME HAZARDOUS WASTE - <http://www.parkertexas.us/416/Home-Hazardous-Waste>

CITY HALL CLOSED – FRIDAY, JULY 1, 2022

CITY HALL CLOSED – MONDAY, JULY 4, 2022

CITY COUNCIL (CC) – TUESDAY, JULY 5, 2022, 7 PM – CANCELED – DUE TO JULY 4TH HOLIDAY
 PARKS AND RECREATION COMMISSION (P&R) – WEDNESDAY, JULY 13, 2022, 4 PM

The Wednesday, July 13, 2022, Parks and Recreation Commission (P&R) meeting is being planned, and the agenda will be available on the City's website, www.parkertexas.us.

COMPREHENSIVE PLAN (COMP) COMMITTEE - WEDNESDAY, JULY 20, 2022, 6 PM

The Wednesday, July 20, 2022, Comprehensive Plan (COMP) Committee meeting is being planned, and the agenda will be available on the City's website, www.parkertexas.us.

COUNCIL MEETING SCHEDULE

Mayor Pettle noted the 2022 Council Meeting Schedule in tonight's packet is tentative and may need to be updated from time to time, but it is a reference for upcoming meetings. She urged everyone to also check the City website for changes.

INDIVIDUAL CONSIDERATION ITEMS

1. Note: Software issue – Item 1. was skipped.
2. APPROVAL OF MEETING MINUTES FOR JUNE 7, 2022.

MOTION: Mayor Pro Tem Slaughter moved to approve the June 7, 2022 City Council Meeting minutes. Councilmember Jim Reed seconded with Councilmembers Abraham, Lynch, Meyer, Reed, and Slaughter voting for the motion. Motion carried 5-0.

3. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ACCEPTING A DONATION IN THE AMOUNT OF \$1,000 FROM SCOTT JEFFRIES AND ANDREA PETRO, TO BE ALLOCATED AS FOLLOWS:

\$500 FOR PARKER FIRE DEPARTMENT AND

\$500 FOR PARKER POLICE DEPARTMENT.

MOTION: Mayor Pro Tem Slaughter moved to accept the donation as listed with sincere gratitude. Councilmember Abraham seconded with Councilmembers Abraham, Lynch, Meyer, Reed, and Slaughter voting for the motion. Motion carried 5-0.

4. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON REQUEST FOR QUALIFICATIONS (RFQ) INDEPENDENT FINANCIAL AUDIT SERVICES.

MOTION: Councilmember Lynch moved to approve the RFQ for Independent Financial Audit Services as amended for advertisement. Councilmember Reed seconded with Councilmembers Abraham, Lynch, Meyer, Reed, and Slaughter voting for the motion. Motion carried 5-0. [See **Exhibit 4 – REQUEST FOR QUALIFICATIONS (RFQ) INDEPENDENT FINANCIAL AUDIT SERVICES, as amended, dated June 22, 2022.**]

ROUTINE ITEMS

5. UPDATE(S):

CITY ADMINISTRATOR UPDATE ON FM 2551

City Administrator Olson said the FM 2551 construction project was scheduled from 2024-2025 but TxDot received funding early so they are moving forward. NTMWD is relocating an eighty-four inch water line with plans of it going into service in October. Other service lines must be replaced and/or relocated, such as Oncor (mid-July) and Grayson-Collin Electric Cooperative (August). Mr. Olson said the goal is to get the project completed, but the timeline is quite fluid at this point. At some point there will be an open sewer line, hopefully with the proper barricades and safety measures in place. If anyone sees a safety hazard, please report it to the Parker Police Department, who will investigate the situation and take any necessary action. The City of Parker will provide notice to residents of disruption of services as best as we can, including using Everbridge. Residents were advised to opt in to Everbridge. Mr. Olson said the City of Parker will participate in monthly meetings with various entities, i.e., TxDot and others, and provide updates. He did advise everything is subject to change.

ANY COMMITTEE UPDATES, AS NEEDED.

COMPREHENSIVE PLAN (COMP) COMMITTEE

Mayor Pro Tem Slaughter acknowledged Councilmembers Cindy Meyer and Terry Lynch, and resident Bethany Ultieg have been a tremendous help with the COMP Plan project. He said he hopes to have the plan completed by the end of the year, noting he needs the code and maps to complete the plan. When finished with those two pieces, the Committee will complete their work, turn it over to the Planning and Zoning (P&Z) Commission, and finally Council.

CAPITAL IMPROVEMENTS (CIP) COMMITTEE

Councilmember/CIP Co-Chair Lynch said the committee and their plans have been placed on hold awaiting additional engineering work. It was her understanding the engineer has been overloaded and unable to move forward on the project. Mrs. Lynch said she plans on meeting to discuss the matter with Mayor Pettle and City Administrator Olson to determine how to move forward. Councilmember/CIP Co-Chair Reed agreed the committee did obtain invaluable road information but did need additional information from the engineer.

EMERGENCY PREPAREDNESS

Councilmember/Emergency Preparedness Committee Chair Abraham said she has had discussions with Fire Chief Sheff and Police Chief Brooks to develop a plan to get residents more involved with designated roles. It may be more of a disaster and recovery plan. Mrs. Abraham encouraged residents to participate by contacting her at dabraham@parkertexas.us to help formulate plans for before, during, and after disasters.

NEWSLETTER COMMITTEE

Councilmember/Newsletter Committee member Meyer said the summer issue of the Parker Connection City Newsletter would be mailed mid-July. Ms. Meyer asked for ideas or suggestions to get residents to read the newsletter as there is valuable information about what is going on in the City. It was suggested to email the newsletter, but few residents are signed up for the service.

MONTHLY/QUARTERLY REPORTS

- [Apr 2022 - Building Permit/Code Report](#)
- [Apr 2022 – Court Report](#)
- [Apr 2022 – Finance \(monthly financials\) Report](#)
- [1st Qtr. Fire Department Report](#)
- [Apr 2022 – Police Report](#)
- [Apr 2022 – Republic Services Inc., dba Allied Waste Services of Plan](#)
- [Apr/May 2022 – Website \(PIWIK\) Report](#)
- [May 2022 - Building Permit/Code Report](#)
- [May 2022 – Court Report](#)
- [May 2022 – Finance \(monthly financials\) Report](#)
- [May 2022 – Police Report](#)
- [May 2022 – Republic Services Inc., dba Allied Waste Services of Plano](#)

ACCEPTANCE OF DONATION(S) FOR POLICE, FIRE, AND CITY STAFF FOR THE RECORD (Each valued at between \$0 - \$500)

- James & Cindy Henderson/Anthony Cordova donated snacks values at \$120.00 to the Parker Police Department.
- Trudy Jackson donated snacks valued at \$30.00 to the Parker Police Department.
- Hsieh Family donated snacks valued at \$150.00 to the Parker Police Department.

Mayor Pettle, on behalf of herself, City Council, and City Staff, thanked the above listed donors for their kind and generous donations.

FUTURE AGENDA ITEMS

6. FUTURE AGENDA ITEMS

Mayor Pettle asked if there were any items to be added to the future agenda.

Hearing no requests, Mayor Pettle encouraged everyone to email her any requests. She noted the next regularly scheduled meeting would be Tuesday, July 19, 2022, as City Council canceled the Tuesday, July 5, 2022, meeting, due to the July 4th Independence Day Holiday.

WORKSHOP

7. DISCUSSION AND GIVE STAFF DIRECTION ON APPLYING FOR COLLIN COUNTY PARKS GRANT.

City Administrator Olson said he just received notice last Tuesday, June 14th, for an opportunity to apply for a Park Grant. The deadline for the grant is July 11, 2022. He said he has not had a chance to discuss the grant with the Parks and Recreation (P&R) Commission members. After discussion, Council felt P&R Commission should be involved and with there only being 2 ½ weeks and the 4th of July holiday there was unfortunately not enough time to apply this year. Council discussed gathering information, involving P&R Commission, and bringing the item back to Council for consideration in March/April of 2023.

EXECUTIVE SESSION - Pursuant to the provisions of Chapter 551, Texas Government Code, Vernon's Texas Codes Annotated the City Council may hold a closed meeting.

RECESS TO CLOSED EXECUTIVE SESSION IN ACCORDANCE WITH THE AUTHORITY CONTAINED IN:

Government Code Section 551.074 Personnel—To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.

Government Code Section 551.071(1)—Consultation with City Attorney concerning Pending or Contemplated Litigation.

Government Code Section 551.071(2) – Consultation with Attorney on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas Clearly conflicts with this chapter (Open Meetings Act).

Mayor Lee Pettle recessed the regular meeting to Executive Session at 8:07 p.m.

RECONVENE REGULAR MEETING.

Mayor Lee Pettle reconvened the meeting at 9:07 p.m.

ANY APPROPRIATE DELIBERATION AND/OR ACTION ON ANY OF THE EXECUTIVE SESSION SUBJECTS LISTED ABOVE.

No action was taken.

ADJOURN

Mayor Lee Pettle adjourned the meeting at 9:08 p.m.

APPROVED:

Mayor Lee Pettle

Approved on the 19th day
of July, 2022.

Patti Scott Grey, City Secretary

COMMENT CARD

Please complete and give to the City Secretary prior to the start of the meeting. All comments will be limited to 3 minutes. If you are with a group, please select one spokesperson to speak on the group's behalf.

() I WISH TO SPEAK TO THE MAYOR AND CITY COUNCIL

I DO NOT WISH TO SPEAK, BUT WOULD LIKE TO REGISTER MY OPINION.

Comments: Construction on Dillehey is currently causing drainage issues which have not been remediated after neighborhood speaking with TxDOT & North Texas Water representatives

STAY INFORMED: WWW.PARKERTEXAS.US

Could this be addressed by city for code violations etc

Day / Date: **Tuesday, June 21, 2022**

Attention: **City Council, Mayor, and City Administrator**

Subject: **Go Forward Planning**

Hello everyone,

My name is Linda S. Nelson. I reside at 5802 Corinth Chapel Road in Parker Village. I have lived in Parker since 2009, a total of 13 years.

I have been glad to hear that several suggestions / recommendations made by Parker Citizens over the past several years have been recognized. Specifically

- Viability of existing facility renovation addressing current & future Police Dept requirements
- Permissibility for storage of city records on electronic media
- Confirmation that existing building is not in the flood plain nor impacted by the build line

Before consideration of any additional bonds, I strongly encourage City Council to first complete work on an integrated / comprehensive plan addressing: (1) Water; (2) Drainage; and (3) Roads so that there is full line-of-sight of the financial impacts to the City and individual households.

I am here this evening to hear the updates on FM 2551 and look forward to future periodic updates on similar topics.

I also strongly encourage City Council to build strong, transparent, and sustainable partnerships and agreements that would include periodic updates with all service providers for City of Parker residents. This broader view would extend beyond vendors (e.g., trash) or internal departments (e.g., Water) but also with other entities such as TxDot, NTMWD and Southfork.

I ask that my comments be included in the Council minutes.

Best regards,


Linda Nelson

EXHIBIT 2

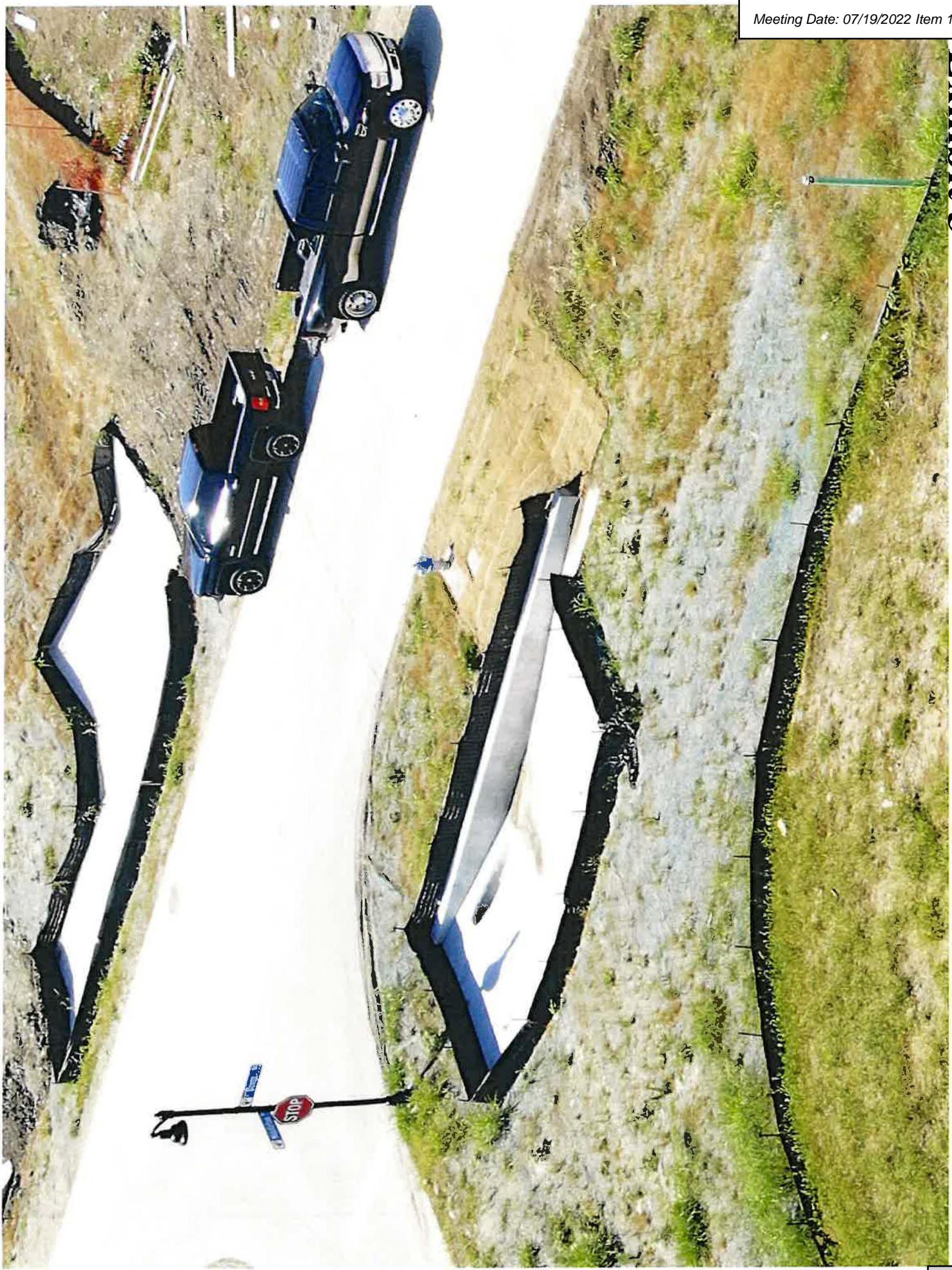


Exhibit 3







CITY OF PARKER, TEXAS
REQUEST FOR QUALIFICATIONS
INDEPENDENT FINANCIAL AUDIT SERVICES
DUE DATE:
THURSDAY, JULY 21, 2022 at 2:00 P.M.
NO LATE SUBMISSIONS WILL BE ACCEPTED

QUALIFICATION PACKAGES
MAY BE DELIVERED OR MAILED TO:

CITY OF PARKER
ATTN: PATTI GREY, CITY SECRETARY
5700 E. PARKER RD.
PARKER, TEXAS 75002

FOR ADDITIONAL INFORMATION CONCERNING THIS RFQ PLEASE CONTACT:

Grant Savage, Finance Director
gsavage@parkertexas.us

I INTRODUCTION

A Request for Qualifications (RFQ)

The City of Parker, Texas (the City) is soliciting Statements of Qualifications for services to audit its financial records and accounts and to prepare its Comprehensive Annual Financial Report (CAFR) based on the audit. Persons qualified to perform these services include certified public accountants who are licensed in the State of Texas and public accountants who hold permits to practice from the Texas State Board of Public Accountancy.

B Term of Audit Engagement

A three-year term with an optional two-year extension is contemplated, subject to the annual review and recommendation of the City Administrator and Finance Director, the satisfactory negotiation of terms (including a price acceptable to both the City and the selected firm), the concurrence of the City Council, and the annual availability of an appropriation. The audit will initially be performed for the fiscal year October 1, 2021 to September 30, 2022.

II DESCRIPTION OF THE MUNICIPALITY

A Background Information

The City of Parker, Texas is a political subdivision located East of Allen, Texas and is in Collin County. The City's corporate limits currently encompass a land area of approximately 8 square miles and has a population of approximately 5,250. The City was incorporated on March 22, 1969 and operates under a Type A General Law form of government. The City provides; Police; Fire; Code Enforcement; Public Works; Street Repair and Maintenance; Parks; General Administrative Services; Water; Wastewater; and Sanitation. The City currently has 28 full-time employees and approximately 45 part-time employees.

B Current City Officials

(i) Elected Officials:

Mayor	Lee Pettle
Mayor Pro-Tem	Michael Slaughter
Councilmember	Diana Abraham
Councilmember	Terry Lynch
Councilmember	Cynthia Meyer
Councilmember	Jim Reed

(ii) Executive Staff:

City Administrator	Luke Olson
City Attorney	Trey Lansford
City Secretary	Patti Grey
Finance Director	Grant Savage
Police Chief	Richard Brooks
Fire Chief	Mike Sheff
Public Works Director	Gary Machado

C Fund Structure

As of June 1, 2022, the City's fund structure is as follows:

Fund Type/Account Group	Number of Funds
General Fund	1
Special Revenue Funds	9
Debt Service Funds	1
Capital Projects Funds	3
Enterprise Funds	2
Blended Component Units	1
General Fixed Asset Account Group	1
General Long-Term Debt Account Group	1

D Budgetary Basis of Accounting

The City prepares its operating budget on an annual basis. The budgets for all governmental funds are prepared and adopted on a basis consistent with generally accepted accounting principles. The budgets prepared and adopted for enterprise funds differ from generally accepted accounting principles primarily in that depreciation expense is not a budgeted item, while capital outlay is budgeted as an expense.

E Financial Information

Total annual appropriations for funds of the primary government for fiscal year 2021-22 total \$5.4 million. More detailed information about the City and its finances is available on the City's website at www.parkertexas.us. There you will find prior audits and adopted budgets. The City utilizes pooled cash and has one bank account that is used as the operating account.

F Pension Plans

The City's employees participate in the Texas Municipal Retirement System. Employees are also eligible to contribute to a deferred compensation plan offered through Nationwide.

G Federal and State Financial Assistance

During the fiscal year to be audited, the City may receive funding from federal and state financial assistance programs. A Single Audit may be required if the appropriate grant expenditure thresholds are met. Last year the City was not required to provide a Single Audit.

H Component Units

Besides the primary government, the City's financial statements provide information for a blended component unit. The Parker Volunteer Fire Department is reported as a blended component unit because it has no separate board from City Council, and it is financially accountable to the City.

I Computer Systems

The City currently utilizes the INCODE/ENERGOV software packages from Tyler Technologies for the following applications:

- General Ledger
- Accounts Payable
- Check Reconciliation
- Payroll
- Utility Billing
- Cash Collections
- Building Permits

Municipal court currently utilizes the MCRS software package from Utility Data Systems of Texas, LLC, to input citations and traffic tickets, maintain the docket, enter judgments, and enter payments. Payment information is uploaded into INCODE as separate transactions daily. The two software entries are reconciled daily.

J Internal Audit Function

The City does not currently have any internal audit functions.

K Finance Department Personnel

The Finance Director has a Bachelor of Science from the University of North Texas with an emphasis in accounting and has 18 years of municipal government experience.

Other finance-related personnel include the following:

- Accounting/HR Specialist
- Utility Billing Coordinator
- Court Administrator
- Permit Tech

III SCOPE OF AUDIT SERVICES REQUIRED

A Auditing Standards to be followed

The examination of the City's financial statements should be made in accordance with:

- Generally accepted auditing standards (GAAS) established by the American Institute of Certified Public Accountants (AICPA),
- Standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States,
- Provisions of relevant Governmental Accounting Standards Board statements, and
- U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as applicable

B Scope

- 1 The City desires the auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with Generally Accepted Accounting Principles (GAAP).
- 2 The audit firm shall also be responsible for performing certain limited procedures involving required supplementary information required by the Government Accounting Standards Boards (GASB) as mandated by Generally Accepted Audited Standards (GAAS).

C Reports to be issued

The audit firm will be required to prepare the following reports:

- Independent Auditor's Report,
- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Governmental Auditing Standards*, and
- All other reports required of the independent auditor examining the City's financial statements in accordance with the standards listed above.

D CAFR Preparation

The audit firm will prepare the draft and final versions of the CAFR as follows:

- The financial section will be prepared by the auditor. The auditor will compile and prepare all financial statement and schedules. Management's Discussion and Analysis and the notes to the basic financial statements will be a joint effort of the City and the auditor, and they will be prepared by the auditor.

Printing and binding of twelve (12) copies of the CAFR will be the responsibility of the audit firm. The audit firm will also provide the City with a print-ready version of the CAFR in Portable Document Format (PDF) to facilitate the printing of any additional copies and for posting the CAFR on the City's website.

E Evaluation of Internal Control Systems

The selected audit firm shall observe the adequacy of the systems of internal control. If weaknesses are noted, appropriate findings and recommendations should be reviewed with either the Mayor, City Administrator or Finance Director, with final inclusion in a separate letter to management.

F Provision of Advisory Guidance

The successful audit firm will be expected to provide advisory guidance to City staff during the course of audit work and throughout the year for accounting and other technical matters necessary to keep the City in compliance with any changes in governmental accounting and financial reporting standards.

G Requested Client-prepared Schedules

The successful audit firm will be expected to submit a detailed list of requested client-prepared schedules to the City's Finance Director at an agreed-upon date to facilitate efficient and timely completion for the fieldwork process. The Finance Department is staffed at only a maintenance level and must carry on its normal operations during the audit.

H Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the City of the need to extend the retention period.

At the City's request, copies of any or all working papers prepared in conjunction with a respective audit engagement will be provided, on a timely basis, at no cost to the City. In addition, the audit firm shall respond to reasonable inquiries of successor auditors and allow them to review working papers relating to matters of continuing accounting significance.

IV CITY OF PARKER'S RESPONSIBILITIES DURING AUDIT

- A The City's Finance Department staff shall close all accounts within 60-90 days after fiscal year end and prepare, at the audit firm's option, a trial balance and/or detailed general ledger transaction listing for all funds to be examined by the auditor.
- B The City will provide the auditor with an on-site work area and access to a source of power, photocopier, fax machine, and internet access.
- C The City will make available and accessible all documents, records, and systems requested by the independent auditors to conduct their examination.
- D City staff will be available to provide documents and reports for examination, reproduce documents, prepare specific schedules, etc.
- E The City will allow the auditor access to staff work areas for confidential discussions to take place.

V CALENDAR OF EVENTS

A Selection of Audit Firm

The following is a proposed calendar of events for selection of an auditor. Dates are subject to change.

Date	Description of Event
Thursday, June 23, 2022	Advertise RFQ for Audit Services
Thursday, July 21, 2022	RFQ Proposals due by 2:00 PM to City Secretary
Tuesday, August 16, 2022	City Council selection of audit firm

B Contemplated Schedule for Annual Audit

The desired schedule for completion of certain aspects of the audit for each year of the engagement is as follows:

Date	Description of Event
October 1, 2022	Development of Audit Plan and PBC Schedules
December 2022 - January 2023	Audit Field Work
February 2023	Draft Report
March 2023	Final Reports and Management Letters Presented to Council

VI INFORMATION REQUESTED FROM AUDIT FIRMS

Any firm interested in being considered for the independent financial audit services engagement is requested to submit, on the firm's letterhead, a Statement of Qualifications, which provides information on the points, indicated below. Responding firms should refer to Section VII (Submission of Statement of Qualifications) of this RFQ for additional response guidelines.

To achieve a uniform review process and obtain the maximum degree of comparability, the Statement of Qualifications is to be organized according to the following outline:

A Title Page

Show the RFQ subject, the name of the proposing firm, local address, website address, telephone number, name of contact person, and date submitted.

B Table of Contents

Include a clear identification of the material by section and by page number.

C Letter of Transmittal

- (1) Briefly state the firm's understanding of the work to be performed and provide a clear commitment that work will be performed within the time period specified in the RFQ.
- (2) Provide the names of the persons who will be authorized to make representations for the firm, their titles, addresses, email addresses, and telephone numbers.
- (3) State that the person signing the transmittal letter is authorized to bind the firm and enter into a contract.
- (4) The firm should provide affirmative statements that:
 - (a) It is a CPA firm licensed to practice in the State of Texas and
 - (b) It is independent of the City of Parker as defined by Government Auditing Standards issued by the Comptroller General of the United States. Otherwise, identify and discuss any potential conflicts of interest of which the firm is aware.

D Profile of the Responding Firm

- (1) State size of the firm and the size of the municipal government audit staff.
- (2) State the location of the office from which work is to be performed and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
- (3) Submit a copy of the report of the most recent external quality control review, with a statement whether that review included a review of specific government engagements.
- (4) Provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three years. In addition, provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.
- (5) Describe the firm's most recent auditing experience similar to the type of audit being requested. Include a reference list of local government audit clients and the number of years served for each.

E Summary of the Responding Firm's Qualifications

- (1) Identify the partner, audit manager, and supervisors who will work on the audit. Resumes including relevant governmental auditing experience and continuing education for each individual assigned to the audit should be included. (Resumes may be included as an appendix)
- (2) Indicate the firm's experience in providing any additional services to local governments by listing the name of each entity, the type(s) of service performed, and the year(s) of the engagement.
- (3) For the firm's office that will be assigned responsibility for the audit, list up to five of the most significant engagements performed in the last five years that are like the engagement described in this request.

F Approach to the Audit and Cost Proposal

- (1) Submit a work plan to accomplish the scope of services required, including an explanation of the audit methodology to be followed. In developing the work plan, reference should be made to sources of information, such as the City's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems. The planned use of any specialists should also be specified. In addition, submitters are required to provide the following information on their audit approach and cost proposal:
 - (a) Proposed segmentation of the engagement, and
 - (b) Level of staff and number of hours to be assigned to each proposed segment of the engagement.

- (2) State the purpose and degree of utilization of City of Parker personnel.
- (3) The dollar cost to provide the maximum not-to-exceed fee. The total hours and hourly rate required to complete the requested work by staff classification are to be stated. The resulting all-inclusive maximum not-to-exceed fee amount is to contain all direct and indirect costs, including all out-of-pocket expenses.
- (4) The cost to perform the Single Audit (if applicable) is to be shown separately from the cost to audit the basic financial statements and required supplementary information. In addition, the expected rates for any additional services for which the City might desire to utilize the expertise of the auditor on additional projects outside the scope of this financial audit engagement are to be provided.
- (5) The expected manner and terms of payment for the proposed engagement are to be provided.

VII SUBMISSION OF STATEMENT OF QUALIFICATIONS

A Instructions to Prospective Firms

The following instructions should be observed by firms responding to this RFQ:

- (1) Respond specifically to all information requested in this RFQ or indicate why a particular response is not given.
- (2) Identify the RFQ item being addressed in the introduction to each response.
- (3) Respondents or their representatives are prohibited from communicating with City of Parker officials (including City Council members) and employees regarding the RFQ from the time it is released until it has been acted upon by the City Council. Violation of this provision by respondents or their agents will lead to disqualification of the respective Statement of Qualifications from consideration.
- (4) If there are any clarification questions regarding the scope of work and/or any other requirements of this RFQ, respondents or their representatives should submit them in writing and forward them via email to Grant Savage, Finance Director, at gsavage@parkertexas.us.

B Filing Requirements

The City of Parker requests six (6) bound copies of the Statements of Qualifications, along with one (1) electronic copy suitable for reproduction and a thumb drive. All statement of Qualifications should be sealed in an envelope and clearly marked "Statement of Qualifications for Independent Financial Audit Services" on the outside of the envelope or on any carrier's envelope.

Sealed Statement of Qualifications should be sent to the attention of:

Patti Grey, City Secretary
 City of Parker, Texas
 5700 E. Parker Rd.
 Parker, TX 75002

The City of Parker will accept sealed Statement of Qualifications for independent financial audit services **until 2:00 PM on Thursday, July 21, 2022. Statement of Qualifications received after this time will not be considered.**

The City of Parker will not be responsible if the U.S. Postal Service or any other courier system fails to deliver the sealed Statement of Qualifications to the City of Parker by the deadline specified above. **Electronic transmission or facsimile of the Statement of Qualifications will not be accepted.**

VIII EVALUATION CRITERIA

City staff's recommendation to the City Council will be based on the Statement of Qualifications determined to offer the highest qualifications based on demonstrated competence to the City and its taxpayers. The evaluation of the Statement of Qualifications will be made based on, but not limited to, the following criteria, in no particular order of priority or rating, in addition to the items listed in Section VI (Information Requested from Audit Firms) of this document. These factors will be applied to all eligible, responsive firms in comparing the Statement of Qualifications received and in selecting the audit firm.

The City of Parker reserves the right to require oral presentations by any or all firms. A contract award may be made without oral presentations and/or discussions with firms after RFQ responses are received by the City. Therefore, RFQ responses should be submitted on the most favorable terms.

All costs directly or indirectly related to preparation of a response or oral presentation, if any, required to supplement and/or clarify an item in the RFQ shall be the sole responsibility of, and shall be borne by, the responding firm.

The City will use the following criteria in evaluating the qualifications of those responding the greatest benefit to the RFQ:

- (1) Qualifications will be based on the firm's professional background, education, and experience, including qualifications of the local office principals managing the audit and staff assigned to the audit.
- (2) Governmental audit experience will be based on list of client cities of similar size or larger, references with contact names and information, and providing guidance to cities with new accounting and auditing standards.
- (3) Firm size, staffing and resources available to complete the annual audit in a timely manner.
- (4) Audit quality will be based on required information of peer reviews and any additional information that will be useful in determining audit quality.
- (5) Description of the audit plan and associated costs. Key dates and relevant information related to the approach for completing the audit will also be considered.

IX RIGHTS RESERVED BY THE CITY OF PARKER

The City of Parker reserves the right to:

- 1 Accept, reject, re-solicit, and/or extend the RFQ from the original submission date for an appropriate period determined solely by the City if only one or no Statement of Qualifications is received by the submission deadline,
- 2 Hold Statements of Qualifications for 90 days from the submission date without action,
- 3 Extend the original 90 day holding period prior to the award if agreed upon in writing by both parties,
- 4 Request additional information or to meet with representative from responding firms to discuss items in the Statement of Qualifications before and after submission, any or all of which may be used in forming a recommendation,
- 5 Disregard and reject the entire Statement of Qualifications for any alterations, changes, or deletions made to the RFQ by the submitter,
- 6 Reject any or all Statements of Qualifications received and to accept the Statement of Qualifications the City considers being in its best interest based upon the requirements and descriptions outlined in the RFQ,
- 7 Retain all Statements of Qualifications submitted and to use any information in a Statement of Qualifications regardless of whether that Statement is selected,
- 8 Terminate all of or any part of the unfinished portion of the work resulting from this solicitation within thirty (30) days written notice whether due to default, delay, or non-performance by the firm or, if it is deemed in the City's discretion to be in the best interest of the City or for convenience,
- 9 Terminate negotiations with any submitter if, in the City's sole determination, a fair and reasonable price cannot be obtained and initiate negotiations with the next best qualifications as determined by rankings by the City Council and City staff.

X WARRANTIES

- 1 The successful firm warrants that it will not delegate or subcontract its responsibilities under the audit engagement without the express prior written consent of the City.
- 2 The successful firm warrants that it will not replace or substitute key audit personnel without the City's knowledge and consent.
- 3 The successful firm warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for willful or negligent acts or the omissions of any officers or employees.
- 4 The submission of a Statement of Qualifications shall be *prima facie* evidence that the proposing firm has full knowledge of the scope, nature, quantity, and quality of work to be performed, the detailed requirements of the specifications, and the conditions under which the work is to be performed.



Council Agenda Item

Budget Account Code:	Meeting Date:	See above.
Budgeted Amount:	Department/ Requestor:	City Secretary
Fund Balance-before expenditure:	Prepared by:	ACA/CS Scott Grey
Estimated Cost:	Date Prepared:	June 29, 2022
Exhibits:	• <u>Proposed Minutes</u>	

AGENDA SUBJECT

APPROVAL OF MEETING MINUTES FOR JUNE 28, 2022.

SUMMARY

Please review the attached minutes. If you have any questions, comments, and/or corrections, please contact the City Secretary at PGrey@parkertexas.us prior to the City Council meeting.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	07/14/2022
City Attorney:	<i>Trey Lansford</i>	Date:	07/14/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	07/15/2022



MINUTES
CITY COUNCIL MEETING
JUNE 28, 2022

CALL TO ORDER – Roll Call and Determination of a Quorum

The Parker City Council met in a special meeting on the above date at Parker City Hall, 5700 E. Parker Road, Parker, Texas, 75002.

Mayor Lee Pettle called the meeting to order at 2:00 p.m. Mayor Pro Tem Michael Slaughter and Councilmembers Terry Lynch, Cindy Meyer and Jim Reed were present. Councilmember Diana M. Abraham was absent.

Staff Present: City Administrator Luke Olson, Asst. City Administrator/City Secretary Patti Scott Grey, City Attorney Trey Lansford, and Police Chief Richard Brooks

EXECUTIVE SESSION START TO FINISH – Pursuant to the provisions of Chapter 551, Texas Government Code the City Council may hold a closed meeting.

1. RECESS TO CLOSED EXECUTIVE SESSION IN ACCORDANCE WITH THE AUTHORITY CONTAINED IN:

Government Code Section 551.074 Personnel—To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.

Mayor Pettle recessed the regular meeting at 2:01 p.m.

2. RECONVENE REGULAR MEETING.

Mayor Pettle reconvened the regular meeting at 4:49 p.m.

3. ANY APPROPRIATE DELIBERATION AND/OR ACTION ON ANY OF THE EXECUTIVE SESSION SUBJECTS LISTED ABOVE.

No action was taken.

4. ADJOURN

Mayor Lee Pettle adjourned the meeting at 4:49 p.m.

APPROVED:

Mayor Lee Pettle

ATTESTED:

Approved on the 19th day
of July, 2022.

Patti Scott Grey, City Secretary



Council Agenda Item

Budget Account Code:	Meeting Date:	See above.
Budgeted Amount:	Department/ Requestor:	City Secretary
Fund Balance-before expenditure:	Prepared by:	ACA/CS Scott Grey
Estimated Cost:	Date Prepared:	July 8, 2022
Exhibits:	<ul style="list-style-type: none"> • <u>Proposed Minutes</u> 	

AGENDA SUBJECT

APPROVAL OF MEETING MINUTES FOR JULY 12, 2022.

SUMMARY

Please review the attached minutes. If you have any questions, comments, and/or corrections, please contact the City Secretary at PGrey@parkertexas.us prior to the City Council meeting.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	07/14/2022
City Attorney:	<i>Trey Lansford</i>	Date:	07/14/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	07/15/2022



MINUTES
CITY COUNCIL MEETING
JULY 12, 2022

CALL TO ORDER – Roll Call and Determination of a Quorum

The Parker City Council met in a special meeting on the above date at Parker City Hall, 5700 E. Parker Road, Parker, Texas, 75002.

Mayor Lee Pettle called the meeting to order at 3:00 p.m. Mayor Pro Tem Michael Slaughter and Councilmembers Terry Lynch, Cindy Meyer and Jim Reed (appeared virtually through videoconferencing) were present. Councilmember Diana M. Abraham was absent (due to mandated work related travel).

Staff Present: City Administrator Luke Olson, Asst. City Administrator/City Secretary Patti Scott Grey, Finance/Human Resources Director Grant Savage, City Attorney Trey Lansford, Public Works Director Gary Machado, Fire Chief Mike Sheff, Assistant Fire Chief Justin Miller, and Police Chief Richard Brooks

PUBLIC COMMENTS The City Council invites any person with business before the Council to speak. No formal action may be taken on these items at this meeting. Please keep comments to 3 minutes.

Scott Livesay, 7305 Mos Ridge Road, was unable to attend the meeting and asked that his email be included. [See *Exhibit 1 – Scott Livesay's comments, dated July 12, 2022.*]

WORKSHOP

1. BUDGET WORKSHOP (DIRECTORS' WANTS AND NEEDS)

Finance/Human Resources Director Savage reviewed Exhibit 2 – Budget FY 22-23 and Exhibit 3 Supplemental Requests, provided via email to Council Friday, July 8, 2022, and responded to questions. Mr. Savage noted the first document is the line-item detail with summaries for all funds. The second document is all of the supplemental requests received. [See *Exhibit 2 – "Budget FY 22-23", dated July 12, 2022.*] [See *Exhibit 3 – "Supplemental Request", dated July 12, 2022.*]

2. ADJOURN

Mayor Lee Pettle adjourned the meeting at 5:00 p.m., due to Councilmember Reed needing to leave at 5:00 p.m. and there no longer being a super quorum for the special meeting/finance requirements.

APPROVED:

Mayor Lee Pettle

Approved on the 19th day
of July, 2022.

ATTESTED:

Patti Scott Grey, City Secretary

Patti Grey

From: Scott & Therese Livesay
Sent: Tuesday, July 12, 2022 10:40 AM
To: Patti Grey
Subject: Consideration on Tax Rate

Patti: please include this in the minutes of tonight's council meeting. I have a previous engagement and won't be able to present this myself. Thank You, Scott.

I am Scott Livesay, and live at 7305 Moss Ridge Rd.

As the City of Parker engages in budget discussions, I would like to present some points to the City Council. First, as you will recall, there was a discussion during the recent council election on engaging the discussion about holding to last year's taxes (not the tax rate). Everyone knows that holding the tax rate is just another tax increase on the citizens of Parker, given the continued upward trend on home appraisals. The candidates that were elected stated their position on looking at holding the taxes flat, versus increasing the taxes by holding the rate. You might ask how the City can do this during these times of 8.5% inflation. The answer is two-fold.

First, for the current year, the tax revenue from existing taxes exceeded the budget requirements by over \$1.2 Million dollars. That included the over \$200,000 dollars in increased taxes generated by holding the tax rate. The \$1.2 Million dollars over budget was "put in the bank", which meant the city raised taxes to hold the money, not for budget requirements. We can recall that the council vote was split (with one council member absent) on holding the tax rate vs holding the taxes. The Mayor broke the tie by voting to increase the taxes. The \$1.2 Million dollars represents between 20% and 25% of the budget, which is far greater than a consideration for unknowns might be.

Second, if you consider inflation, it would be prudent to assume the budget will increase by the same 8.5%. Even given the place holder of 8.5% is approximately 1/3rd of the tax revenue excess of \$1.2 Million dollars, there would still significant dollars to be put in the bank to cover unknowns. If we look at past years, the city has been putting excess monies in the bank each year. Also, there will also be additional revenue this year from new houses that equates to over \$200,000 dollars, which will offset some of the inflationary budget increases.

These inflationary times take their toll on all the citizens of Parker. This is the time for the City Council to consider offsetting the impact on the citizens and hold the property taxes to the same as last year (via the No New Revenue tax rate – NNR), adding the additional new housing taxes. There will still be excess dollars over budget via the NNR. The citizens are asking for this and would appreciate the council doing so.

Thank you for your time and consideration.

Exhibit 1



City of Parker
Fiscal Year 2022-23 Budget
General Fund Summary
Fund Balance / Reserves

Exhibit 2

	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Budget FY2021-22	Y-T-D Actual 5/31/22	Proposed Budget FY2022-23	FY2020-21 vs FY2021-22
GENERAL FUND								
REVENUES:								
Taxes								
Property (current)	\$ 2,898,240	\$ 3,295,340	\$ 3,692,256	\$ 3,637,848	\$ 4,041,010	\$ 4,008,473	\$ 4,657,209	15.2%
Property (delinquent)	18,552	40,154	21,220	42,844	47,116	81,590	50,818	7.9%
Sales & Use	233,078	265,351	361,880	245,194	302,897	287,392	439,174	45.0%
Franchise Fees	272,961	254,870	313,579	271,500	265,000	215,131	273,000	3.0%
Licenses, Fees & Permits	444,041	477,576	851,282	445,500	450,000	171,742	213,000	-52.7%
Investment Income	78,090	72,551	48,718	44,700	17,200	1,881	32,000	86.0%
Fines, Warrants & Seizures	218,283	184,221	217,792	220,000	220,000	130,498	215,000	-2.3%
Miscellaneous	81,420	89,304	265,558	6,200	6,200	14,905	12,600	103.2%
Total Revenues	\$ 4,244,666	\$ 4,679,368	\$ 5,772,285	\$ 4,913,786	\$ 5,349,423	\$ 4,911,611	\$ 5,892,801	10.2%
EXPENDITURES:								
Current:								
Administration	\$ 965,435	\$ 625,861	\$ 679,396	\$ 778,280	\$ 811,610	\$ 505,983	\$ 952,458	17.4%
Police	1,275,109	1,140,983	1,234,255	1,304,452	1,356,428	783,031	1,444,574	6.5%
Fire	644,673	1,924,026	794,826	813,852	903,447	548,204	940,984	4.2%
Public Works	964,741	468,771	509,354	651,627	561,235	374,230	582,238	3.7%
Non-Department	129,509	439,676	537,574	567,916	484,400	391,051	559,170	15.4%
Total Expenditures	\$ 3,979,466	\$ 4,599,318	\$ 3,755,405	\$ 4,116,127	\$ 4,117,120	\$ 2,602,498	\$ 4,479,425	8.8%
Net Change in Fund Balance - Excess (Deficit)	\$ 265,200	\$ 80,050	\$ 2,016,880	\$ 797,659	\$ 1,232,303	\$ 2,309,113	\$ 1,413,376	
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)	(850,000)	(950,000)	-	(950,000)	0.0%
Transfer to Parks Fund	-	-	(5,000)	(5,000)	(2,500)	-	(2,500)	0.0%
Transfer to Other Funds	-	(55,083)	(8,505)	(8,505)	-	-	-	#DIV/0!
Transfer to Technology Replacement Fund	-	-	-	-	(50,000)	-	(50,000)	0.0%
Transfer to Equipment Replacement Fund	-	(250,000)	(250,000)	(250,000)	(250,000)	-	(250,000)	0.0%
Other Financing Sources	\$ -	\$ (882,483)	\$ (1,065,921)	\$ (1,063,505)	\$ (1,202,500)	\$ -	\$ (1,202,500)	0.0%
Net Change in Fund Balance	\$ 265,200	\$ (802,433)	\$ 950,959	\$ (265,846)	\$ 29,803	\$ 2,309,113	\$ 210,876	
Fund Balance, Beginning (October 1)					\$ 5,017,117		\$ 5,046,920	
Fund Balance, Ending (September 30)					\$ 5,046,920		\$ 5,257,796	
FUND BALANCE RESERVE:								
Total Expenditures (not including Transfers)					\$ 4,117,120		\$ 4,479,425	
25% Target Reserve (3 months)					1,029,280		1,119,856	
Fund Balance Excess (Under) Reserves					\$ 4,017,640		\$ 4,137,940	

COMBINED BUDGET SUMMARY - ALL FUNDS

FY 2021-22

FY 2022-23

Fund	Fund Title	Audited Fund Balance 9/30/21	Total Revenues	Total Expenditures	Net Inc/(Dec)	Estimated Fund Balance 9/30/22	Total Revenues	Total Expenditures	Net Inc/(Dec)	Estimated Fund Balance 9/30/23
01	General Fund	5,017,117	5,399,423	5,369,620	29,803	5,046,920	5,942,801	5,731,925	210,876	5,257,796
03	Water/Wastewater Fund	7,405,914	3,782,850	3,768,730	14,120	7,420,034	4,237,600	4,237,169	431	7,420,465
05	Solid Waste Fund	80,057	485,690	478,915	6,775	86,832	540,000	540,000	-	86,832
21	Law Enforcement Fund	4,917	-	6,947	(6,947)	(2,030)	-	4,917	(4,917)	(6,947)
22	Equipment Replacement Fund	410,483	275,000	54,000	221,000	631,483	415,000	335,000	80,000	711,483
23	Court Security Fund	44,902	3,800	3,800	-	44,902	4,200	3,500	700	45,602
24	Court Technology Fund	6,597	3,600	2,700	900	7,497	4,200	2,700	1,500	8,997
25	Child Safety Fund	9,684	5,000	5,000	-	9,684	6,000	6,000	-	9,684
26	Police Donations Fund	6,629	1,000	2,500	(1,500)	5,129	1,000	2,500	(1,500)	3,629
27	Fire Donations Fund	119,457	2,150	54,200	(52,050)	67,407	2,150	64,200	(62,050)	5,357
28	Technology Replacement Fund	-	55,000	55,000	-	-	55,000	55,000	-	-
29	Parks Fund	4,075	7,500	7,500	-	4,075	7,500	21,500	(14,000)	(9,925)
40	General Obligations Debt Service Fund	247,258	420,991	420,823	168	247,426	421,025	421,021	4	247,430
41	Revenue Bond I&S Fund	5,750	555,826	555,826	-	5,750	551,563	551,563	-	5,750
60	Utility Impact Fee Fund	1,654,359	200,000	-	200,000	1,854,359	200,000	-	200,000	2,054,359
61	Street Construction Fund	347,577	500,000	650,000	(150,000)	197,577	500,000	650,000	(150,000)	47,577
62	Utility Construction Fund	5,090,000	-	3,550,000	(3,550,000)	1,540,000	10,000	1,550,000	(1,540,000)	-
63	Drainage Improvement Fund	141,002	100,000	100,000	-	141,002	100,000	100,000	-	141,002
65	Facilities Improvement Fund	370,672	350,000	350,000	-	370,672	350,000	350,000	-	370,672

City of Parker
Fiscal Year 2022 - 2023
Line-Item Budget

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
GENERAL FUND REVENUES									
01-000-4100	Property Tax - Current (\$1,400,000,000/100 x 0.336018 tax rate x 99% collection rate)	4,657,209	2,898,240	3,295,340	3,692,256	3,637,848	4,041,010	4,008,473	4,657,209
01-000-4102	Property Tax - Delinquent (\$1,229,947,992/100 x 0.33187 tax rate x 1% collection rate)	40,818	8,192	26,946	8,620	32,844	37,116	64,173	40,818
01-000-4104	Penalty & Interest		10,360	13,207	12,601	10,000	10,000	17,417	10,000
01-000-4200	Sales Tax		230,007	262,590	358,488	241,094	301,397	284,433	436,174
01-000-4202	Mixed Drink Tax		3,071	2,761	3,393	4,100	1,500	2,959	3,000
01-000-4300	Franchise Fees - Electric		272,961	153,361	227,019	175,000	185,000	138,672	185,000
	Oncor	60,000							
	Grayson-Collin	90,000							
	Farmers	35,000							
01-000-4302	Franchise Fees - Gas	185,000	-	25,785	42,782	35,000	30,000	52,075	40,000
	Atmos	15,000							
	CoServ	25,000							
01-000-4304	Franchise Fees - Communications	40,000	-	74,943	43,778	60,000	50,000	24,384	48,000
	Charter	22,000							
	Frontier	26,000							
01-000-4306	Franchise Fees - Cable	48,000	-	781	-	1,500	-	-	-
01-000-4400	Building Permits		414,708	465,553	767,427	425,000	425,000	160,446	200,000
01-000-4404	Special Use Permits		2,300	-	300	1,000	1,000	400	1,000
01-000-4406	Alarm Permits		17,985	6,760	10,200	12,000	12,000	9,080	9,500
01-000-4500	Federal Grants		-	78,497	164,538	-	-	1,268	-
01-000-4530	State Grants		1,196	1,185	1,136	1,200	1,200	983	1,100
01-000-4602	Platting Fees		9,048	5,213	73,305	7,500	12,000	1,816	2,500
01-000-4604	Filing Fees		-	50	50	-	-	-	-
01-000-4606	False Alarm Fee		-	275	4,800	-	-	6,075	5,000
01-000-4700	Court Fines		218,283	184,221	217,792	220,000	220,000	130,498	215,000
01-000-4800	Interest		78,090	72,551	48,718	44,700	17,200	1,881	32,000
	TexSTAR	12,000							
	ANB	5,000							
	CDARS	15,000							
01-000-4900	Donations	32,000	-	1,940	-	-	-	-	-
01-000-4902	Cash Over & Short		-	(1)	(67)	-	-	-	-
01-000-4906	Misc Reimbursements		-	6,700	250	-	-	1,486	-
01-000-4910	Sale of City Property		27,334	-	943	-	-	-	-
01-000-4912	Other Income		50,951	2,140	93,039	4,000	4,000	4,058	4,000
	Living Legacy Tree Program (Matches Expense 01-100-8622)		-	508	919	1,000	1,000	1,036	2,500
01-000-4920	Credit Card Fees		-	25,000	25,000	25,000	25,000	-	25,000
01-000-5003	Transfer from Water/Wastewater Fund		-	22,600	22,584	25,000	25,000	-	25,000
01-000-5005	Transfer from Solid Waste Fund								
Total General Fund Revenues		4,244,666	4,726,968	5,819,869	4,963,786	5,399,423	4,911,611	5,942,801	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
GENERAL FUND EXPENDITURES									
City Council									
Supplies									
01-100-8101	Office Supplies		-	957	-	400	200	67	500
01-100-8103	Food		-	1,304	2,803	3,000	2,500	868	2,000
01-100-8109	Reproduction Outside		-	490	1,235	1,300	1,250	93	1,250
	Business Cards, Name Badges	250							
	Employee/Council Recognition Plaques	1,000							
01-100-8113	Computer Hardware/Software		-	5,758	-	-	-	-	-
01-100-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	-
	Total Supplies		-	8,509	4,038	4,700	3,950	1,028	3,750
Maintenance									
01-100-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	-
	Total Maintenance		-	-	-	-	-	-	-
Services/Sundry									
01-100-8603	Travel/Training		-	2,671	1,420	4,300	8,000	-	6,000
	TML	2,000							
	PFIA	2,000							
	Newly Elected Officials	1,000							
	P&Z Training	1,000							
01-100-8604	Associations		-	2,382	2,508	2,550	4,400	4,831	6,000
	ATMOS Gas Steering Committee	300							
	ONCOR Cities Steering Committee	600							
	NCTCOG Membership	3,000							
	TCEQ Stormwater Permit	100							
	TML Member Service Fee (Based on population)	2,000							
01-100-8605	Professional Services		-	3,442	3,400	9,000	10,000	-	10,000
	Municode	4,000							
	Consulting Services	6,000							
01-100-8614	Publications		-	463	1,418	1,500	4,576	481	4,940
	Quarterly Newsletter Labels & Printing (4 x 2,000 households)	700							
	Quarterly Newsletter Postage (4 x 2,000 households x .53)	4,240							
01-100-8622	Special Events		-	2,527	1,201	9,000	9,000	738	9,000
	Living Legacy Tree Program	4,000							
	Misc Events	5,000							
01-100-8626	Operating Contingency		-	-	-	-	-	-	-
	Total Services/Sundry		-	11,486	9,948	26,350	35,976	6,051	35,940
Capital									
01-100-8902	Hardware/Software		-	-	-	-	-	-	-
	Total Capital		-	-	-	-	-	-	-
Total Expenditures - City Council									
			-	19,995	13,986	31,050	39,926	7,079	39,690

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Administration									
	Salary & Benefits								
01-120-8001	Salary	266,503	217,402	225,819	228,123	239,751	183,807	329,619	
01-120-8003	Hourly	-	37,386	26,047	68,250	61,688	38,622	64,445	
01-120-8007	Car Allowance	-	3,462	3,657	3,700	3,600	2,298	3,600	
01-120-8009	Insurance Stipend	-	3,539	3,739	3,781	3,681	2,350	3,681	
01-120-8013	Overtime	-	175	54	1,960	1,500	-	1,500	
01-120-8019	Medicare	4,238	3,289	3,196	4,435	4,498	3,269	5,841	
01-120-8021	Social Security	-	19	-	-	-	-	-	
01-120-8023	TMRS	32,400	33,659	34,646	40,709	42,516	33,207	55,180	
01-120-8025	Health Insurance	44,316	43,269	43,621	59,668	67,340	46,165	78,582	
01-120-8027	Dental Insurance	-	1,960	1,848	2,524	2,524	1,785	2,777	
01-120-8029	Life Insurance	-	199	226	297	297	333	565	
01-120-8031	Unemployment	-	-	837	838	882	(402)	360	
01-120-8033	Workers Comp	1,014	-	-	-	-	-	-	
	Total Salary & Benefits	348,471	344,358	343,691	414,285	428,276	311,434	546,150	
	Supplies								
01-120-8101	Office Supplies	9,090	6,464	5,906	6,830	7,500	3,084	7,500	
01-120-8103	Food	1,200	2,521	335	800	800	1,000	953	1,700
	Holiday Luncheon	500							
	Water	1,700							
01-120-8104	Uniforms	-	-	-	-	-	-	500	
	Staff Shirts - PWC Donation	500							
01-120-8108	Postage	3,533	1,685	3,964	3,970	2,500	2,015	3,500	
01-120-8109	Reproduction Outside	-	1,398	1,006	2,000	1,800	1,071	1,800	
	Business Cards, Checks, Envelopes	1,800							
01-120-8113	Computer Hardware/Software	175,215	3,417	1,645	1,645	-	2,503	-	
01-120-8116	Furniture, Fixture & Office Equipment	695	245	696	1,500	1,500	223	1,500	
	File Cabinets, Chair Replacements	1,500							
	Total Supplies	191,053	13,544	14,017	16,745	14,300	9,847	16,500	
	Maintenance								
01-120-8402	Machinery, Tools & Equipment Maintenance	8,269	3,542	4,105	4,900	6,100	2,039	3,720	
	Postage Meter Rental	600							
	Copier Maint Agreement (\$270 x 12 months x 50%)	1,620							
	Copier Overages	1,500							
01-120-8404	Software Maintenance	3,420	17,245	21,265	21,300	19,700	13,451	19,700	
	Tyler Technology Maint Agreement	17,000							
	DocuNav Support Agreement - Laserfiche	2,700							
01-120-8411	Other	19,700							
	12,214	-	-	-	-	-	-	-	
	Total Maintenance	23,903	20,787	25,371	26,200	25,800	15,490	23,420	
	Services/Sundry								
01-120-8601	IT Services	46,803	-	-	-	-	-	-	
01-120-8603	Travel/Training	18,956	3,539	1,680	3,385	11,250	1,340	13,250	
	TCMA - Luke	2,050							
	ICMA - Luke	2,200							
	TCAA Conference - Trey	2,000							
	GFOAT Conference - Grant	2,000							
	TMCCP Seminars (3) - Patti	2,500							
	TML	1,500							
	HR Training	1,000							
01-120-8604	Associations	13,250							
	GFOAT - Grant	5,792	2,328	2,333	2,640	2,640	1,035	3,105	
	TCMA - Luke	100							
	ICMA - Luke	450							
	TMCA Lone Star Chapter - Patti	1,200							
	TMCCP - Patti	25							
	IIMC Membership - Patti	100							
	RIM ARMA - Patti	210							
	Notary - Patti	175							
	State Bar - Trey	90							
	NAP - Trey	285							
	TCAA - Trey	110							
	Costco	70							
	Election Law	180							
	Texas Municipal Clerks	60							
	50								
01-120-8605	Professional Services	3,105							
	Property Tax Collection Fees	134,505	42,924	64,269	64,270	67,900	38,080	78,780	
	Collin Central Appraisal District	3,500							
	Election Fees	35,000							
	Filing Fees	20,000							
	TASC - COBRA Administration	1,000							
	TASC - FSA/HSA Administration	1,260							
	New Benefits	1,840							
	Employee Assistance Program (EAP)	2,800							
	Continuing Disclosure	2,500							
	Lexis Nexis - Legal	3,500							
	Shredding Services	1,380							
	Consulting Services	1,000							
	5,000								
	78,780								

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2021-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
01-120-8607	Medical Pre-Employment Drug Testing/Physicals	200	-	101	225	1,000	200	79	200
01-120-8614	Publications Legal Notice Advertisement Code of Ordinances Tx Local Gov't Code Books	15,000 3,000 160	5,535	8,166	12,085	15,560	18,160	5,276	18,160
01-120-8620	Utilities - Cell Phone L. Olson (\$55 x 12) P. Grey (\$50 x 12) Aircard (\$45 x 12 x 2)	18,160 660 600 1,080	-	1,200	1,441	1,450	2,340	1,238	2,340
	Total Services/Sundry	211,591	58,258	82,032	88,305	102,490	47,048	115,835	
01-120-8906	Capital (Items over \$5,000) Furniture/Fixtures (over \$5,000)								
	Total Capital	-	-	-	-	-	-	-	
	Total Expenditures - Administration	775,018	436,947	465,112	545,535	570,866	383,819	701,905	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Municipal Court									
	Salary & Benefits								
01-130-8003	Hourly	59,960	61,800	61,779	61,800	63,000	40,708	61,200	
01-130-8013	Overtime	-	-	-	150	200	-	200	
01-130-8019	Medicare	869	809	814	899	916	598	890	
01-130-8023	TMRS	7,458	7,957	8,294	8,302	8,662	5,990	8,410	
01-130-8025	Health Insurance	13,743	14,699	16,140	16,289	18,757	12,170	20,513	
01-130-8027	Dental Insurance	-	569	597	631	631	416	694	
01-130-8029	Life Insurance	-	68	68	74	74	82	141	
01-130-8031	Unemployment	-	-	201	225	252	31	90	
01-130-8033	Workers Comp	198	-	-	-	-	-	-	
	Total Salary & Benefits	82,228	85,902	87,894	88,370	92,493	59,994	92,139	
	Supplies								
01-130-8101	Office Supplies	278	171	205	500	500	163	500	
01-130-8103	Food	64	29	-	150	150	-	150	
	Snacks for Court								
01-130-8107	Minor Tools & Equipment	-	-	-	-	-	-	-	
01-130-8109	Reproduction Outside	-	49	29	97	100	-	100	
	Warrant Roundup Postcards								
	Business Cards								
		50	50						
01-130-8116	Furniture, Fixture & Office Equipment	100	-	-	-	-	-	-	
	Total Supplies	342	249	234	747	750	163	750	
	Maintenance								
01-130-8404	Software Maintenance	2,000	-	-	-	2,600	2,378	3,000	
	MCRS - Court Software Support (previously paid out of Court Tech)								
	MCRS - Jury Module (previously paid out of Court Tech)	1,000							
		3,000							
01-130-8411	Other	5,622	-	-	-	-	-	-	
	Total Maintenance	5,622	-	-	-	2,600	2,378	3,000	
	Services/Sundry								
01-130-8603	Travel/Training	250	422	161	100	500	500	100	500
	TCCA Conference - L. Newton								
	TMCEC Regional Conference - L. Newton	250							
01-130-8604	Associations	500	-	130	277	278	275	55	275
	TCCA Membership - L. Newton								
	NTCCA Membership - L. Newton	100							
	TMCA Membership - L. Newton	100							
		75							
01-130-8605	Professional Services	275	101,803	82,478	111,792	111,800	104,200	52,395	114,200
	Judge Services (\$600x12)								
	Prosecutor Services (\$500x12)	7,200							
	Jury Fees	6,000							
	State Court Costs	1,000							
		100,000							
		114,200							
01-130-8614	Publications	-	-	-	-	-	-	-	
	Total Services/Sundry	102,224	82,769	112,170	112,578	104,975	52,550	114,975	
	Capital (Items over \$5,000)								
01-130-8902	Hardware/Software	-	-	-	-	-	-	-	
01-130-8906	Furniture/Fixtures (over \$5,000)	-	-	-	-	-	-	-	
	Total Capital								
	Total Expenditures - Municipal Court	190,416	168,920	200,298	201,695	200,818	115,085	210,864	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Police									
	Salary & Benefits								
01-200-8001	Salary		254,819	250,971	269,585	282,254	123,442	259,622	
01-200-8003	Hourly		715,819	466,575	533,198	541,052	558,366	358,871	616,405
01-200-8013	Overtime		17,573	16,329	10,063	15,000	15,000	8,319	15,000
01-200-8019	Medicare		10,629	9,778	10,333	11,975	12,406	7,021	12,920
01-200-8023	TMRS		91,427	95,150	104,926	109,919	117,263	72,539	122,048
01-200-8025	Health Insurance		117,172	100,501	109,382	120,630	134,363	80,171	146,872
01-200-8027	Dental Insurance			6,280	6,914	7,573	7,573	4,528	8,330
01-200-8029	Life Insurance			736	783	868	892	894	1,695
01-200-8031	Unemployment			-	2,924	2,924	3,024	269	1,080
01-200-8033	Workers Comp		18,442	-	-	-	-	-	-
	Total Salary & Benefits	971,061	950,169	1,029,493	1,079,526	1,131,140	656,054	1,183,972	
	Supplies (Items under \$5,000)								
01-200-8101	Office Supplies		1,458	2,269	2,995	4,000	4,000	1,465	4,000
01-200-8102	Janitorial Supplies		-	-	-	-	-	-	-
01-200-8103	Food		-	-	96	250	250	35	250
	Coffee, Water, Gatorade								
01-200-8104	Uniforms		13,169	13,960	2,841	7,200	8,800	3,514	8,800
	Replacement Uniforms								
01-200-8105	Protective Clothing		-	3,844	2,319	2,400	1,300	1,174	700
	Replacement Bulletproof Vests								
	Bulletproof Vest - Vacant Position								
	8,800	700							
	700	700							
01-200-8106	Chemical, Medical, Surgical		-	-	-	-	-	-	-
01-200-8107	Minor Tools & Equipment		7,213	10,390	14,085	15,000	15,000	4,796	15,000
	Flares								
	General Tools								
	Hazardous Waste Disposal								
	Range Supplies								
	General Equipment								
	Recognition Supplies								
	Batteries								
	Coly M-4 (Brooks)								
	Personal Protective Equipment								
	15,000	15,000							
01-200-8109	Reproduction Outside		2,552	188	54	400	400	-	400
01-200-8111	Fuel		28,405	25,623	36,721	36,722	41,000	23,177	66,000
	(11,000 gallons x \$6.00/gallon)								
01-200-8113	Computer Hardware/Software		3,247	9,874	5,245	5,600	4,500	-	4,500
01-200-8115	Communication Supplies		1,860	2,949	8,302	8,400	3,600	-	3,600
01-200-8116	Furniture, Fixture & Office Equipment		-	-	807	1,050	2,150	185	2,150
01-200-8118	Public Safety		3,375	2,746	4,242	4,700	6,500	-	6,500
	Ammunition								
	Range Fees								
	Targets, misc supplies								
	5,000	500							
01-200-8119	Investigation Supplies		613	2,188	734	1,000	1,000	628	1,000
	General CSI Supplies								
01-200-8120	Crime Prevention		1,883	995	1,784	2,000	2,000	1,337	2,000
	National Night Out								
	General Supplies								
	400	1,600							
01-200-8121	Donations		2,945	-	-	-	-	-	-
	(Moved to Police Donations Fund)								
	Total Supplies	66,719	75,024	80,224	88,722	90,500	36,312	114,900	
	Maintenance								
01-200-8401	Vehicle Maintenance		19,473	20,194	22,984	23,385	22,385	19,414	29,100
	Tires, repairs								
	Oil Changes / Car Washes (Previously paid out of Fuel)								
	25,120	4,000							
01-200-8402	Machinery, Tools & Equipment Maintenance		-	2,340	2,012	2,100	3,497	1,559	3,917
	Copier Maint Contract (\$150 x 12 months)								
	Copier Overages (\$60 x 12 months)								
	Motorola (Radio Service Contract)								
	1,800	720							
01-200-8403	Buildings & Structures Maintenance		-	-	295	2,500	2,500	-	2,500
01-200-8404	Software Maintenance		12,898	14,914	17,976	18,781	17,710	1,036	19,300
	NetMotion License								
	Fortigate Firewall								
	Cradle Point Annual Service								
	ICS Records Management System								
	1,260	960							
01-200-8411	Other		728	-	-	-	-	-	-
	19,300	1,080							
	Total Maintenance	33,099	37,448	43,266	46,766	46,092	22,009	54,817	
	Services/Sundry								
01-200-8602	Communications Services		39,699	33,186	35,842	35,926	37,470	37,645	39,634
	City of Murphy Dispatch Services								
	City of Plano Joint Radio Operations								
	31,882	7,752							
	39,634								

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2021-22	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
01-200-8603	Travel/Training	9,600	6,531	10,122	10,200	10,000	8,162	10,000	
	State Mandated Training	2,000							
	Developing Leaders for Texas Law Enforcement	700							
	Texas Police Chief's Association Conference - Brooks	1,200							
	General Training	5,000							
	Driver Training	1,100							
		10,000							
01-200-8604	Associations	3,908	855	750	1,240	1,150	701	1,175	
	North Texas Crime Commission - Price	50							
	North Texas Police Chief's Association	25							
	Monthly NTCC Meetings (\$35x12) - Price	210							
	TLERA - Hsieh	150							
	IACP Membership - Brooks	190							
	FBINAA National Dues - Brooks	150							
	Texas Police Chief's Association - Brooks	400							
		1,175							
01-200-8605	Professional Services	24,608	23,875	24,209	26,433	25,730	16,218	25,730	
	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							
	TCLEDDS	330							
	Innova Zone (\$150 x 12 months)	1,800							
	TASER 60 Unlimited Plan	4,895							
		25,730							
01-200-8607	Medical	-	793	697	1,129	1,000	167	1,000	
01-200-8615	Utilities - Electricity (Moved to Non-Department)	5,594	-	-	-	-	-	-	
01-200-8620	Utilities - Cell Phone / Aircards Cell Phones/Aircards (\$640 x 12 months)	-	8,163	7,151	7,680	7,680	4,786	7,680	
01-200-8624	Training - State Funded	1,263	-	2,500	5,530	4,166	975	4,166	
01-200-8625	Tuition Reimbursement	-	-	-	1,300	1,500	-	1,500	
	Total Services/Sundry	84,673	73,405	81,271	89,438	88,696	68,655	90,885	
01-200-8901	Capital (Items over \$5,000)								
01-200-8902	Radio/Communications	-	4,937	-	-	-	-	-	
01-200-8902	Hardware/Software	-	-	-	-	-	-	-	
01-200-8903	Motor Vehicles	119,557	-	-	-	-	-	-	
	Total Capital	119,557	4,937	-	-	-	-	-	
	Total Expenditures - Police	1,275,109	1,140,983	1,234,255	1,304,452	1,356,428	783,031	1,444,574	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Fire									
	Salary & Benefits								
01-250-8005	Part-Time	377,959	442,398	481,082	482,890	569,856	325,750	562,510	
01-250-8019	Medicare	29,020	6,414	6,867	7,211	8,263	5,199	8,156	
01-250-8021	Social Security	-	27,428	29,364	30,831	35,331	22,231	34,876	
01-250-8029	Life Insurance	-	6,307	6,307	7,500	7,500	6,307	7,500	
01-250-8031	Unemployment	1,235	8,137	9,388	9,389	11,340	1,305	4,050	
01-250-8033	Workers Comp	12,748	-	-	-	-	-	-	
	Total Salary & Benefits	420,961	490,684	533,008	537,821	632,290	360,792	617,092	
	Supplies (Items under \$5,000)								
01-250-8101	Office Supplies	1,574	995	3,795	5,101	1,000	673	1,000	
01-250-8102	Janitorial Supplies	-	1,764	763	2,000	2,000	1,045	2,000	
01-250-8103	Food	-	411	622	1,000	1,500	268	1,500	
01-250-8104	Uniforms	8,341	12,129	7,798	7,798	8,500	5,888	10,000	
	Tshirts/Shorts/Hats	3,530							
	Nomex Class B Uniform	4,700							
	Uniform	1,770							
01-250-8105	Protective Clothing	10,000							
	Replacement Bunker Gear (8 x \$3,400)	19,753	36,584	32,949	33,170	39,000	310	39,000	
	New Bunker Gear (2 x \$3,400)	27,200							
	(5) Helmets, hoods, boots & gloves	6,800							
01-250-8106	Chemical, Medical, Surgical	5,000							
	EMS Supplies	39,000							
01-250-8107	Minor Tools & Equipment	500							
	Personnel Accountability Tags	1,500							
	Fire Suppression & Hazmat	1,000							
	Durable Medical Equipment	7,000							
	SCBA Replacement Tanks (7 x \$1,000)	10,000							
01-250-8109	Reproduction Outside	300	-	-	-	100	-	100	
01-250-8111	Fuel	14,438	5,874	8,029	13,500	15,000	6,850	31,800	
	(5,300 gallons x \$6.00/gallon)								
01-250-8113	Computer Hardware/Software	-	1,487	599	1,000	1,000	856	1,000	
01-250-8116	Furniture, Fixture & Office Equipment	4,233	1,650	-	-	-	-	-	
	Total Supplies	77,407	79,895	75,029	84,045	85,300	20,387	101,400	
	Maintenance								
01-250-8401	Vehicle Maintenance	5,000							
	Tires	7,000							
	Ladder & Pump testing	8,000							
	Vehicle Repairs & Oil Changes	20,000							
01-250-8402	Machinery, Tools & Equipment Maintenance	37,533	12,769	14,643	14,652	7,062	6,295	10,000	
	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							
01-250-8403	Buildings & Structures Maintenance	10,000							
01-250-8404	Software Maintenance	-	2,813	3,044	3,045	1,500	417	1,500	
	Employee Scheduling Software Annual Fees	7,117	7,282	14,064	15,083	7,885	6,438	8,000	
	Business Remote Access	2,350							
	Adobe	100							
	Emergency Reporting (Cloud-based)	250							
	Firehouse Annual License & Support	3,400							
	Google Maps Subscription	1,300							
		600							
	Total Maintenance	44,649	48,695	52,935	53,975	31,447	31,424	39,500	
	Services/Sundry								
01-250-8602	Communications Services	91,573	34,186	47,490	91,618	91,776	107,000	110,862	114,182
	Wylie Dispatch Services	19,409							
	Joint Radio System Operations (Increase by Plano)	3,200							
	Station Alerting System Annual Contract	114,182							
01-250-8603	Travel/Training	7,590	8,240	5,960	6,000	10,000	3,022	10,000	
	EMS - CE	1,500							
	Officer Training	1,500							
	Driver Training	1,500							
	Fire Academy - Live Fire Training	5,000							
	Training Supplies	500							
01-250-8604	Associations	10,000							
	TX Fire Chief NFPA	4,352	1,997	1,539	2,766	2,250	1,399	2,250	
	CLIA Re-Cert	400							
	Collin County Fire Chief's Association	150							
	State Firemens & Fire Marshall (44 x \$50)	300							
	TCFP	500							
		900							
		2,250							

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2021-22	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
01-250-8605	Professional Services		23,630	19,784	18,402	18,404	20,000	12,356	46,200
	Medical Director	2,000							
	Ambulance Services (\$1,500 x 12)	44,200							
		46,200							
01-250-8607	Medical Pre-Employment Drug Testing/Physicals		1,199	1,905	2,584	2,584	500	1,196	1,200
01-250-8611	Stipend	1,200							
01-250-8612	Per Call		17,542	10,010	6,480	6,480	-	-	-
01-250-8614	Publications		9,781	-	-	-	-	-	-
01-250-8616	Utilities - Gas		-	-	-	-	-	-	-
01-250-8620	Utilities - Cell Phone / Aircards	2,100		2,968	3,595	6,300	5,800	4,242	5,800
	Aircards (\$175 x 12)		3,374	1,317	2,441	2,441	2,100	1,576	2,100
01-250-8621	Utilities - TV	1,260		1,241	1,237	1,260	1,260	946	1,260
	\$105 x 12								
	Total Services/Sundry		101,655	94,951	133,855	138,011	148,910	135,600	182,992
	Capital (Items over \$5,000)								
01-250-8901	Radio/Communications		-	114,563	-	-	-	-	-
01-250-8903	Motor Vehicles		-	1,095,238	-	-	-	-	-
01-250-8904	Machines, Tools & Implements		-	-	-	-	5,500	-	-
	Total Capital			1,209,801			5,500		
	Total Expenditures - Fire		644,673	1,924,026	794,826	813,852	903,447	548,204	940,984

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Development Services - Inspections & Code									
Salary & Benefits									
01-300-8001	Salary		30,327	48,805	49,460	54,464	35,667	55,564	
01-300-8003	Hourly		46,312	99,016	87,174	87,222	89,066	57,820	78,600
01-300-8013	Overtime		173	2,498	2,128	3,000	3,000	2,967	5,000
01-300-8019	Medicare		674	1,670	1,762	2,026	2,125	1,386	2,018
01-300-8023	TMRS		5,804	16,999	18,580	18,593	20,082	14,208	19,062
01-300-8025	Health Insurance		9,512	21,326	23,164	23,780	26,631	17,025	21,857
01-300-8027	Dental Insurance		-	1,128	1,195	1,262	1,262	855	1,388
01-300-8029	Life Insurance		-	134	136	149	149	169	282
01-300-8031	Unemployment		-	-	459	462	504	(367)	180
01-300-8033	Workers Comp		595	-	-	-	-	-	-
	Total Salary & Benefits	63,070	173,099	183,402	185,954	197,282	129,730	183,952	
Supplies (Items under \$5,000)									
01-300-8101	Office Supplies		782	271	488	500	400	241	400
01-300-8103	Food		-	171	932	975	1,000	910	1,500
	Coffee, Water, Gatorade		941	-	-	375	650	308	700
01-300-8104	Uniforms		400						
	Boots (2 x \$200)		300						
	Shirts, gloves, etc		700						
01-300-8107	Minor Tools & Equipment		-	135	269	300	200	198	200
01-300-8109	Reproduction Outside		-	422	670	675	1,000	1,369	2,500
	Inspection Reports		1,500						
	Maps, Plats		1,000						
	2,500								
01-300-8111	Fuel		4,043	1,099	1,359	3,000	3,000	1,184	5,400
01-300-8113	(900 gallons x \$6.00/gallon)								
	Computer Hardware/Software		1,442	-	-	-	-	-	-
	Total Supplies	7,207	2,099	3,718	5,825	6,250	4,209	10,700	
Maintenance									
01-300-8401	Vehicle Maintenance		-	2,623	1,153	4,000	3,000	2,908	3,500
	Oil Changes, tires								
01-300-8404	Software Maintenance		-	7,251	7,242	7,250	11,700	9,351	11,800
	ENERGOV		4,600						
	Roktech GIS (\$600 x 12)		7,200						
	11,800								
	Total Maintenance	-	9,874	8,395	11,250	14,700	12,259	15,300	
Services/Sundry									
01-300-8603	Travel/Training		2,571	1,214	260	2,250	2,650	548	2,650
	Plumbing Courses - D. Morrissette		750						
	Plumbing Courses - G. Machado		750						
	OSSF DR Courses - G. Machado		250						
	BPAT Continuing Ed - G. Machado		250						
	WDO Continuing Ed - G. Machado		250						
	Code Enforcement Training - G. Machado		250						
	Stormwater Mgmt Workshop - C. Case		150						
	2,650								
01-300-8604	Associations		252	407	332	1,195	1,195	222	1,195
	TSBPE License Renewal - G. Machado		200						
	TSBPE License Renewal - D. Morrissette		200						
	Code Enforcement Renewal - C. Case		100						
	Code Enforcement Renewal - G. Machado		100						
	OSSF License Renewal - G. Machado		115						
	BPAT License Renewal - G. Machado		115						
	WDO Renewal - G. Machado		115						
	TFMA Membership - C. Case / G. Machado		100						
	TCEQ Renewal - G. Machado		150						
	1,195								
01-300-8605	Professional Services		555	-	-	-	-	-	-
01-300-8607	Medical		-	-	341	1,000	200	183	200
	Pre-Employment Drug Testing/Physicals		200						
01-300-8620	Utilities - Cell Phone		1,253	1,150	526	1,200	660	364	660
	Total Services/Sundry	4,631	2,771	1,458	5,645	4,705	1,317	4,705	
Total Expenditures - Development Services - Inspections & Code									
		101,771	187,842	196,973	208,674	222,937	147,516	214,657	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Public Works - Building Operations									
Salary & Benefits									
01-310-8003	Hourly	155,366	101,821	108,019	108,037	111,912	72,990	106,524	
01-310-8013	Overtime	2,269	3,161	4,413	4,450	3,000	5,893	7,500	
01-310-8019	Medicare	2,285	1,353	1,438	1,565	1,666	1,162	1,653	
01-310-8023	TMRS	19,851	13,533	14,882	14,913	15,749	11,660	15,618	
01-310-8025	Health Insurance	28,536	19,168	21,128	21,237	24,127	15,081	18,872	
01-310-8027	Dental Insurance	-	1,137	1,195	1,578	1,578	854	1,735	
01-310-8029	Life Insurance	-	135	135	186	186	168	353	
01-310-8031	Unemployment	-	-	596	597	630	213	225	
01-310-8033	Workers Comp	1,983	-	-	-	-	-	-	
Total Salary & Benefits		210,290	140,307	151,806	152,563	158,848	108,022	152,481	
Supplies (Items under \$5,000)									
01-310-8101	Office Supplies	-	211	66	250	200	-	200	
01-310-8103	Food	-	68	293	-	-	-	-	
01-310-8104	Uniforms	941	-	-	500	650	200	700	
	Boots (2 x \$200)	400							
	Shirts, gloves, etc	300							
01-310-8107	Minor Tools & Equipment	17,025	19,983	20,273	21,710	25,000	8,860	25,000	
	Misc shop tools	10,000							
	Road Signs	15,000							
01-310-8111	Fuel (4,000 gallons x \$6.00/gallon)	13,231	5,481	7,261	10,100	11,000	7,317	24,000	
Total Supplies		31,197	25,743	27,893	32,560	36,850	16,377	49,900	
Maintenance									
01-310-8401	Vehicle Maintenance	882	433	1,059	2,400	2,000	646	2,000	
	Oil changes, tires	-	-	-	-	-	-	-	
01-310-8402	Machinery, Tools & Equipment Maintenance	-	4,133	12,428	12,430	2,400	4,126	6,000	
	Oil changes, tires, repairs	-	-	-	-	-	-	-	
01-310-8405	Land Maintenance	1,162	284	13	1,000	1,500	59	2,000	
	Park Materials - Rock/Weed Control	-	-	-	-	-	-	-	
Total Maintenance		2,044	4,850	13,500	15,830	5,900	4,831	10,000	
Services/Sundry									
01-310-8603	Travel/Training	3,860	-	-	-	-	7	-	
01-310-8604	Associations	-	-	-	-	-	-	-	
01-310-8605	Professional Services	577,876	110,029	119,182	152,000	130,200	97,478	155,200	
	Median Fertilizing	25,200							
	Increase	10,000							
	Median Mowing	55,000							
	Increase	15,000							
	Engineering Services	50,000							
01-310-8615	Utilities - Electric (Moved to Non-Department)	3,550	-	-	-	-	-	-	
01-310-8622	Special Events	-	-	-	-	-	-	-	
Total Services/Sundry		585,286	110,029	119,182	152,000	130,200	97,485	155,200	
Capital (Items over \$5,000)									
01-310-8903	Motor Vehicles	34,153	-	-	90,000	-	-	-	
01-310-8904	Machines, Tools & Implements	-	-	-	-	6,500	-	-	
01-310-8906	Furniture/Fixtures (over \$5,000)	-	-	-	-	-	-	-	
Total Capital		34,153	-	-	90,000	6,500	-	-	
Total Expenditures - Public Works - Building Operations		862,969	280,929	312,381	442,953	338,298	226,715	367,581	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Non-Department									
Supplies									
01-900-8102	Janitorial Supplies	-	1,414	2,808	4,500	4,500	986	4,500	
	Total Supplies		1,414	2,808	4,500	4,500	986	4,500	
Maintenance									
01-900-8403	Buildings & Structures Maintenance	47,904	19,017	34,041	34,100	40,300	20,036	45,300	
	Septic System Maintenance Agreement	300							
	Repairs at Municipal Buildings	45,000							
01-900-8404	Software Maintenance	45,300	-	1,944	1,945	550	-	550	
	Barracuda	550							
	Total Maintenance	47,904	19,017	35,985	36,045	40,850	20,036	45,850	
Services/Sundry									
01-900-8601	IT Services	8,000	-	46,017	50,207	63,200	71,900	40,583	78,100
	CivicPlus - Website Maint/Support/Hosting (5% Annual Increase)	12,000							
	Office 365 (\$1,000 x 12 months)	4,500							
	ProofPoint Essentials	7,000							
	Remote Monitoring	15,000							
	Backup Storage	6,600							
	Trend Micro	25,000							
	IT Maintenance	78,100							
01-900-8602	Communication Services	6,293	-	-	-	-	-	-	
01-900-8603	Travel/Training	-	-	-	2,500	2,000	-	2,000	
	Citywide Training (Cybersecurity, Safety, Sexual Harassment)								
01-900-8605	Professional Services	35,844	201,721	277,022	277,140	280,530	276,805	338,500	
	Workers Comp	60,000							
	Liability Insurance	70,000							
	Janitorial Services	14,000							
	Pest Control	2,000							
	Alarm Services - PD Bldg	500							
	Trademark Renewal (Next renewal 4/15/2030)	-							
	Credit Card Fees	40,000							
	Legal Fees	100,000							
	Everbridge	15,000							
	Swagit	22,000							
	Audit	15,000							
		338,500							
01-900-8609	Utilities - Electric	11,748	30,021	32,835	35,000	35,000	22,231	40,000	
01-900-8610	Utilities - Phone/Internet	-	10,361	11,126	12,500	19,200	7,939	19,800	
	Phone (\$700 x 12)								
	Internet (\$950 x 12)	8,400							
		11,400							
01-900-8621	Utilities - TV	-	409	411	420	420	274	420	
01-900-8640	Building Rental	27,720	28,180	29,031	29,032	30,000	22,196	30,000	
	(PD Portable Bldg \$2,500 x 12 months)	30,000							
	Total Services/Sundry	81,605	316,710	400,634	419,792	439,050	370,029	508,820	
Transfers to Other Funds									
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	-	250,000	
01-900-8823	Transfer to Court Security	-	36,910	-	-	-	-	-	
01-900-8826	Transfer to PD Donations Fund	-	-	8,505	8,505	-	-	-	
01-900-8828	Transfer to Technology Replacement Fund	-	-	-	-	50,000	-	50,000	
01-900-8829	Transfer to Parks Fund	-	-	5,000	5,000	2,500	-	2,500	
01-900-8861	Transfer to Street Construction Fund	-	400,000	400,000	400,000	500,000	-	500,000	
01-900-8863	Transfer to Drainage Improvement Fund	-	100,000	100,000	100,000	100,000	-	100,000	
01-900-8865	Transfer to Facility Improvement Fund	-	125,000	350,000	350,000	350,000	-	350,000	
	Total Transfers to Other Funds		930,083	1,113,505	1,113,505	1,252,500		1,252,500	
Capital									
01-900-8901	Radio/Communications	-	27,493	-	-	-	-	-	
01-900-8902	Hardware/Software	-	75,042	98,148	107,579	-	-	-	
	Total Capital		102,535	98,148	107,579				
Total Expenditures - Non-Department		129,509	1,369,759	1,651,079	1,681,421	1,736,900	391,051	1,811,670	
Total Expenditures - General Fund		3,979,466	5,529,401	4,868,910	5,229,632	5,369,620	2,602,498	5,731,925	
Total General Fund Surplus/(Deficit)		265,200	(802,433)	950,959	(265,846)	29,803	2,309,113	210,876	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
WATER/WASTEWATER FUND REVENUES											
03-000-4530	State Grants	69,581	-	1,898	100,000	-	-	-	-	-	-
03-000-4620	Water Sales	2,991,100	3,507,493	3,004,178	2,871,932	2,850,000	3,090,000	3,150,000	2,037,346	3,550,000	
03-000-4622	Meter Set Fee	175,000	169,750	207,630	185,000	150,000	145,000	200,000	81,250	200,000	
03-000-4624	Account Set Up Fees	15,250	13,050	12,800	11,000	12,000	12,500	12,000	7,600	12,000	
03-000-4626	Reconnect Fee	400	100	100	-	-	100	100	-	100	
03-000-4628	Utility Impact Fee (Moved to Utility Impact Fee Fund in FY19-20)	319,055	-	3,939	315,000	-	-	-	-	-	
03-000-4630	Sewer Service	357,547	381,438	401,701	265,000	350,000	380,000	380,000	275,411	415,000	
03-000-4632	Sewer Tap	20,000	19,000	14,000	18,000	15,000	18,000	18,000	15,000	18,000	
03-000-4640	Solid Waste Fee (Moved to Solid Waste Fund in FY19-20)	375,155	-	-	457,000	-	-	-	-	-	
03-000-4800	Interest	18,842	7,263	331	20,000	20,000	5,000	250	4,793	20,000	
	TexSTAR										
03-000-4900	Donations	5,975	-	-	-	-	-	-	-	-	
03-000-4904	Late Fees	28,752	13,605	650	30,000	20,000	15,000	15,000	2,782	15,000	
03-000-4912	Other Income	72,613	8,890	4,250	70,000	50,000	20,000	7,500	750	7,500	
	Meter Replacement										
03-000-4914	Returned Check Fee	225	150	-	-	-	-	-	100	-	
03-000-4917	Water Rebate	-	-	47,242	-	-	-	-	-	-	
03-000-4940	Bond Proceeds	-	-	-	6,418,200	-	-	-	-	-	
Total Revenues - Water/Wastewater Fund		4,449,495	4,120,737	3,698,719	10,761,132	3,467,000	3,685,600	3,782,850	2,425,032	4,237,600	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
WATER/WASTEWATER FUND EXPENDITURES											
Water											
Salary & Benefits											
03-600-8001	Salary	-	173,267	171,707	-	173,250	184,113	192,494	165,235	283,405	
03-600-8003	Hourly	351,891	161,987	165,831	350,718	197,131	200,419	211,639	120,328	215,698	
03-600-8007	Car Allowance	-	3,462	3,647	3,600	3,600	3,700	3,600	2,298	3,600	
03-600-8009	Insurance Stipend	-	3,539	3,728	3,681	3,681	3,781	3,681	2,350	3,681	
03-600-8013	Overtime	3,293	3,356	3,568	4,000	3,980	4,000	4,000	5,733	7,500	
03-600-8019	Medicare	5,464	4,473	4,633	5,188	5,314	5,742	6,024	4,106	7,451	
03-600-8021	Social Security	-	19	-	-	20	-	-	-	-	
03-600-8023	TMRS	56,165	44,513	47,448	45,854	47,139	52,709	56,933	41,634	70,389	
03-600-8025	Health Insurance	62,388	53,434	54,632	58,644	66,957	71,926	77,906	48,207	87,160	
03-600-8027	Dental Insurance	-	3,128	3,109	-	3,720	4,102	4,102	2,593	4,512	
03-600-8029	Life Insurance	-	338	371	-	484	483	483	487	918	
03-600-8031	Unemployment	-	-	1,253	-	540	1,350	1,512	1,311	585	
03-600-8033	Workers Comp	-	-	-	-	-	-	-	-	-	
Total Salary & Benefits		479,202	451,515	459,928	471,685	505,816	532,325	562,374	394,281	684,899	
Supplies (Items under \$5,000)											
03-600-8101	Office Supplies	2,472	1,374	583	3,000	1,500	1,200	1,000	198	1,000	
03-600-8103	Food	-	56	332	-	500	500	500	-	500	
03-600-8104	Meals during emergency repairs after hours	800	-	-	-	1,390	500	1,300	584	1,400	
03-600-8104	Uniforms	600	-	-	-	-	-	-	-	-	
03-600-8107	Boots (4 x \$200)	1,400	-	-	-	-	-	-	-	-	
03-600-8107	Shirts, gloves, etc	800	-	-	-	-	-	-	-	-	
03-600-8107	Minor Tools & Equipment	600	-	-	-	-	-	-	-	-	
03-600-8107	Vac-Trailer Hoses	1,040	2,347	468	2,500	2,500	490	2,000	2,169	2,000	
03-600-8108	Postage	2,000	-	-	-	-	-	-	-	-	
03-600-8109	Reproduction Outside	17,907	16,869	11,773	18,000	17,250	13,750	14,850	6,942	17,850	
03-600-8109	eBilling	750	-	-	-	-	-	-	-	-	
03-600-8109	A/P & Payroll Checks	5,000	-	-	-	-	-	-	-	-	
03-600-8109	CCR Water Report	100	-	-	-	-	-	-	-	-	
03-600-8109	Business Cards	17,850	-	-	-	-	-	-	-	-	
03-600-8111	Fuel	10,111	6,554	9,853	15,000	6,000	9,900	11,000	6,694	24,600	
03-600-8113	(4,100 gallons x \$6.00/gallon)	-	-	-	-	-	-	-	-	-	
03-600-8113	Computer Hardware/Software	-	-	-	-	-	-	-	-	-	
03-600-8116	Furniture, Fixture & Office Equipment	-	-	-	-	-	-	-	-	-	
Total Supplies		31,529	28,858	26,841	38,500	32,140	30,175	33,150	18,603	50,350	
Maintenance											
03-600-8401	Vehicle Maintenance	-	2,984	3,114	-	8,000	3,250	4,000	1,840	3,000	
03-600-8402	Oil changes, tires, etc.	1,262	-	-	-	-	-	-	-	-	
03-600-8402	Machinery, Tools & Equipment Maintenance	2,500	-	-	-	-	-	-	-	-	
03-600-8402	Generator Maint Contract (contract 7/1/21-6/30/24)	500	-	-	-	-	-	-	-	-	
03-600-8402	Vac-Truck Maint/Repairs	150	-	-	-	-	-	-	-	-	
03-600-8404	Small pump repairs	4,412	-	-	-	-	-	-	-	-	
03-600-8404	Check Scanner Maint Agreement	34,851	45,449	41,528	30,000	25,500	41,550	47,400	23,866	53,000	
03-600-8404	Software Maintenance	10,000	-	-	-	-	-	-	-	-	
03-600-8404	Aqua-Metric Annual Maint & Support	18,000	-	-	-	-	-	-	-	-	
03-600-8404	Beacon Meter Cellular Service (500 x \$3/mo x 12)	22,000	-	-	-	-	-	-	-	-	
03-600-8404	Sensus Annual Maint & Support	3,000	-	-	-	-	-	-	-	-	
03-600-8404	Tyler Technology UB Maint	53,000	-	-	-	-	-	-	-	-	
03-600-8406	Water Mains	-	3,263	10,331	-	15,000	5,000	5,000	11,483	10,000	
03-600-8407	Plant, Towers, Wells, Pumps	104,853	2,567	3,260	90,000	10,000	5,000	5,000	4,491	10,000	
03-600-8407	Electric Chain Hoist	3,500	-	-	-	-	-	-	-	-	
03-600-8407	Replace Heater at East End Pump Station	1,500	-	-	-	-	-	-	-	-	
03-600-8407	Misc Repairs	5,000	-	-	-	-	-	-	-	-	
03-600-8408	5,000	-	-	-	-	-	-	-	-	-	
03-600-8408	Meter/Meter Box	10,000	-	-	-	-	-	-	-	-	
03-600-8408	Meter Replacements (\$350 x 100)	25,538	55,882	-	10,000	62,050	35,000	42,835	35,000	-	
03-600-8409	Service Lines	9,672	6,922	-	10,000	8,500	10,000	5,140	7,500	-	
03-600-8412	Lift Station	-	-	-	-	-	-	-	-	-	
Total Maintenance		139,704	92,808	129,401	120,000	79,400	133,800	109,812	93,026	122,912	
Services/Sundry											
03-600-8603	Travel/Training	600	1,307	3,050	2,520	3,500	3,900	3,050	4,200	1,440	4,200
03-600-8603	TEEX C Water Cert Program - K. Ogden	600	-	-	-	-	-	-	-	-	
03-600-8603	TEEX C Water Cert Program - M. Starr	600	-	-	-	-	-	-	-	-	
03-600-8603	TEEX C Water Cert Program - W. Walker	600	-	-	-	-	-	-	-	-	
03-600-8603	TEEX C Water Cert Program - D. Morrissette	600	-	-	-	-	-	-	-	-	
03-600-8603	TEEX C Water Cert Program - B. Nelson	600	-	-	-	-	-	-	-	-	
03-600-8603	TEEX C Water Cert Program - C. Case	600	-	-	-	-	-	-	-	-	
03-600-8603	TEEX D Water Cert Program - C. Case	600	-	-	-	-	-	-	-	-	
03-600-8604	Associations	4,200	-	-	-	-	-	-	-	-	
03-600-8604	Public Notary - R. Shults	90	-	-	-	-	-	-	-	-	
03-600-8604	AWWA Membership (6 x \$200)	1,200	-	-	-	-	-	-	-	-	
03-600-8604	AWWA Section Dues (6 x \$20)	120	-	-	-	-	-	-	-	-	
03-600-8605	Professional Services	1,410	54,363	5,229	5,715	375,000	4,800	6,100	5,500	6,909	7,300
03-600-8605	Water Testing (\$250/Quarter)	1,000	-	-	-	-	-	-	-	-	
03-600-8605	Ground Tank/Water Tower Annual Inspection	1,200	-	-	-	-	-	-	-	-	
03-600-8605	TCEQ Water System Annual Fee	5,100	-	-	-	-	-	-	-	-	
03-600-8608	7,300	-	-	-	-	-	-	-	-	-	
03-600-8608	Water Purchase	1,587,090	1,648,960	1,779,590	1,661,600	1,675,316	1,816,640	1,875,160	1,182,589	2,133,600	
03-600-8608	NTMWD (\$167,083 x 12)	2,005,000	-	-	-	-	-	-	-	-	
03-600-8608	NTMWD Overages	125,000	-	-	-	-	-	-	-	-	
03-600-8608	Rita Smith Elem School/Gateway Church	3,600	-	-	-	-	-	-	-	-	
03-600-8615	Utilities - Electric	2,133,600	38,655	45,916	43,100	40,000	40,000	43,200	30,000	28,311	70,000
03-600-8620	Utilities - Cell Phone	5,400	7,372	5,820	4,883	6,500	6,000	5,700	5,400	3,228	5,400
03-600-8620	Cell Phones/Aircards (\$450 x 12)	5,400	-	-	-	-	-	-	-	-	
Total Services/Sundry		1,688,787	1,708,975	1,835,808	2,086,600	1,731,866	1,875,275	1,921,670	1,222,476	2,221,910	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
	Capital (Items over \$5,000)										
03-600-8901	Radio/Communications		-	-	-	-	-	-	-	-	-
03-600-8902	Hardware/Software		-	-	-	-	-	-	-	-	-
03-600-8931	Building & Structures - Utilities		20,074	-	-	6,968,200	-	-	-	-	-
03-600-8935	Meter/Meter Boxes		-	26,092	13,943	-	15,000	21,350	47,250	27,240	43,750
	New Meters (\$350 x 125)	43,750									
	Total Capital		20,074	26,092	13,943	6,968,200	15,000	21,350	47,250	27,240	43,750
	Total Expenditures - Water		2,359,296	2,308,248	2,465,921	9,684,985	2,364,222	2,592,925	2,674,256	1,755,625	3,123,821

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Wastewater											
	Salary & Benefits										
03-610-8003	Hourly	15,611	15,773	16,607	16,125	15,684	16,668	17,472	11,409	21,466	
03-610-8013	Overtime	299	458	749	-	-	750	1,000	993	2,000	
03-610-8019	Medicare	230	218	231	235	219	246	268	190	340	
03-610-8023	TMRS	2,420	2,093	2,275	2,058	1,946	2,278	2,532	1,841	3,214	
03-610-8025	Health Insurance	2,847	3,380	3,940	2,715	3,472	3,942	4,798	3,129	5,082	
03-610-8027	Dental Insurance	-	284	299	-	286	316	316	208	347	
03-610-8029	Life Insurance	-	34	34	-	38	37	37	41	71	
03-610-8031	Unemployment	-	-	209	-	90	313	126	(109)	45	
	Total Salary & Benefits	21,407	22,239	24,342	21,133	21,735	24,550	26,548	17,702	32,565	
	Supplies (Items under \$5,000)										
03-610-8107	Minor Tools & Equipment	-	-	-	-	500	-	-	-	-	
	Total Supplies					500					
	Maintenance										
03-610-8402	Machinery, Tools & Equipment Maintenance	18,073	2,811	-	16,000	4,500	-	-	-	-	
03-610-8407	Plant, Towers, Wells, Pumps	-	70	-	-	10,000	2,300	2,500	-	2,500	
	Total Maintenance	18,073	2,881	-	16,000	14,500	2,300	2,500	-	2,500	
	Services/Sundry										
03-610-8609	Wastewater Treatment	356,607	343,440	313,806	325,000	315,000	368,000	368,000	167,398	410,000	
	Transportation	170,000									
	Wastewater Treatment	240,000									
		410,000									
03-610-8615	Utilities - Electric	-	2,722	2,463	-	5,000	3,000	3,000	1,061	3,000	
	Total Services/Sundry	356,607	346,162	316,270	325,000	320,000	371,000	371,000	168,459	413,000	
	Capital (Items over \$5,000)										
03-610-8902	Hardware/Software	-	-	-	-	-	-	-	-	-	
	Total Capital										
	Total Expenditures - Wastewater	396,088	371,282	340,612	362,133	356,735	397,850	400,048	186,161	448,065	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Non-Department											
	Maintenance										
03-900-8402	Machinery, Tools & Equipment Maintenance										
	Postage Meter Rental	600	-	497	3,602	-	4,490	4,490	6,100	2,039	3,720
	Copier Maint Agreement (\$270 x 12 months x 50%)	1,620									
	Copier Overages	1,500									
		3,720									
	Total Maintenance		-	497	3,602	-	4,490	4,490	6,100	2,039	3,720
	Services/Sundry										
03-900-8605	Professional Services										
	Water System Risk & Resilience Analysis (Required every 5 years. Next one due in 2026 - \$50,000)	-	6,207	69,340	70,237	66,740	72,000	121,710	77,500	41,211	55,000
	Engineering Services	15,000									
	Audit	15,000									
	Legal Fees	25,000									
		55,000									
03-900-8701	Principal		292,761	-	-	589,747	-	-	-	-	-
03-900-8703	Interest		(27,439)	-	-	-	-	-	-	-	-
03-900-8705	Paying Agent Fee		1,748	-	-	2,500	-	-	-	-	-
	Total Services/Sundry		273,276	69,340	70,237	658,987	72,000	121,710	77,500	41,211	55,000
	Transfers										
03-900-8801	Transfer to General Fund		-	25,000	25,000	-	25,000	25,000	25,000	-	25,000
	G&A Expenses										
03-900-8822	Transfer to Equipment Replacement Fund		-	25,000	25,000	-	25,000	25,000	25,000	-	25,000
03-900-8828	Transfer to Technology Replacement Fund		-	-	-	-	-	-	5,000	-	5,000
03-900-8841	Transfer to Revenue Bond I&S Fund		-	561,948	554,702	-	561,948	554,702	555,826	-	551,563
	Paying Agent Fees	2,500									
	2019 Refunding Bonds	239,363									
	2018 CO Bonds	309,700									
		551,563									
03-900-8860	Transfer to Utility Impact Fee Fund		-	961,104	-	-	961,104	-	-	-	-
	Total Transfers		-	1,573,052	604,702	-	1,573,052	604,702	610,826	-	606,563
	Total Expenditures - Non-Department		273,276	1,642,889	678,541	658,987	1,649,542	730,902	694,426	43,250	665,283
	Total Expenditures - Water/Wastewater Fund		3,386,074	4,322,419	3,485,074	11,037,633	4,370,499	3,721,677	3,768,730	1,985,037	4,237,169
	Total Water/Wastewater Fund Surplus/(Deficit)		1,063,422	(201,682)	213,645	(276,501)	(903,499)	(36,077)	14,120	439,995	431

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
SOLID WASTE FUND REVENUES											
05-000-4640	Solid Waste Fee	-	425,933	458,456	-	276,528	294,800	485,690	317,912	540,000	
05-000-4642	Recycling Fee	-	-	-	-	105,600	112,464	-	-	-	
05-000-4904	Late Fees	-	-	-	-	-	-	-	383	-	
05-000-4912	Other Income	-	-	-	-	28,620	30,528	-	-	-	
Total Revenues - Solid Waste Fund		-	425,933	458,456	-	410,748	437,792	485,690	318,295	540,000	
SOLID WASTE FUND EXPENDITURES											
Supplies											
05-620-8101	Office Supplies	-	-	-	-	-	-	-	-	-	
Total Supplies		-	-	-	-	-	-	-	-	-	
Maintenance											
05-620-8402	Machinery, Tools & Equipment Maintenance	-	-	-	-	-	-	-	-	-	
Total Maintenance		-	-	-	-	-	-	-	-	-	
Services/Sundry											
05-620-8605	Professional Services	-	384,516	409,680	-	382,128	409,680	453,915	289,712	515,000	
Garbage Collection Services											
Total Services/Sundry		-	384,516	409,680	-	382,128	409,680	453,915	289,712	515,000	
Transfers											
05-620-8801	Transfer to General Fund	-	22,600	22,584	-	22,600	22,584	25,000	-	25,000	
G&A Expenses											
Total Transfers		-	22,600	22,584	-	22,600	22,584	25,000	-	25,000	
Capital											
05-620-8901	Radio/Communications	-	-	-	-	-	-	-	-	-	
Total Capital		-	-	-	-	-	-	-	-	-	
Total Expenditures - Solid Waste		-	407,116	432,264	-	404,728	432,264	478,915	289,712	540,000	
Total Solid Waste Fund Surplus/(Deficit)		-	18,817	26,192	-	6,020	5,528	6,775	28,583	-	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
LAW ENFORCEMENT FUND REVENUES											
21-000-4912	Other Income		-	678	416	-	-	-	-	-	-
	Awarded money from seized assets										
21-000-5001	Transfer from General Fund		-	10,619	-	-	10,620	-	-	-	-
Total Revenues - Law Enforcement Fund			-	11,297	416	-	10,620	-	-	-	-
LAW ENFORCEMENT FUND EXPENDITURES											
	Supplies (Items under \$5,000)										
21-220-8107	Minor Tools & Equipment		-	4,350	-	-	7,898	7,898	6,947	-	4,917
Total Supplies			-	4,350	-	-	7,898	7,898	6,947	-	4,917
	Maintenance										
21-220-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	-	-	-
Total Maintenance			-	-	-	-	-	-	-	-	-
	Services/Sundry										
21-220-8605	Professional Services		-	-	-	-	-	-	-	-	-
Total Services/Sundry			-	-	-	-	-	-	-	-	-
	Capital (Items over \$5,000)										
21-220-8904	Machines, Tools & Implements		-	-	-	-	-	-	-	-	-
Total Capital			-	-	-	-	-	-	-	-	-
Total Expenditures - Law Enforcement Fund			-	4,350	-	-	7,898	7,898	6,947	-	4,917
Total Law Enforcement Fund Surplus/(Deficit)			-	6,947	416	-	2,722	(7,898)	(6,947)	-	(4,917)

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
EQUIPMENT REPLACEMENT FUND REVENUES											
22-000-4910	Sale of City Property		-	-	26,007	-	-	-	-	-	140,000
22-000-5001	Transfer from General Fund		-	250,000	250,000	-	250,000	250,000	250,000	-	250,000
22-000-5003	Transfer from Water/Wastewater Fund		-	25,000	25,000	-	25,000	25,000	25,000	-	25,000
Total Revenues - Equipment Replacement Fund			-	275,000	301,007	-	275,000	275,000	275,000	-	415,000
EQUIPMENT REPLACEMENT FUND EXPENDITURES											
	Capital (items over \$5,000)										
22-900-8902	Computer Hardware/Software										
22-900-8903	Motor Vehicles		-	-	-					-	-
	Enterprise Lease Payment										
22-900-8904	Machines, Tools & Implements	110,000	-	103,314	62,210	-	104,274	65,600	54,000	11,249	110,000
	Replace Unit #05-332 (2005 Kubota L3830 Tractor)	50,000									
	Replace Unit #00-395 (2000 Canady Dump Trailer)	25,000									
	Replace Unit #00-396 (Vac-Star Vac Trailer)	150,000									
		225,000									
22-900-8905	Instruments/Apparatus		-	-	-	-	-	-	-	-	-
Total Capital			-	103,314	62,210	-	104,274	65,600	54,000	11,249	335,000
Total Expenditures - Equipment Replacement Fund			-	103,314	62,210	-	104,274	65,600	54,000	11,249	335,000
Total Equipment Replacement Fund Surplus/(Deficit)			-	171,686	238,797	-	170,726	209,400	221,000	(11,249)	80,000

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
COURT SECURITY FUND REVENUES											
23-000-4702	Security Fee	-	3,452	4,630	-	3,000	3,300	3,800	2,921	-	4,200
23-000-4912	Other Income	-	-	-	-	-	-	-	-	-	-
23-000-5001	Transfer from General Fund	-	36,910	-	-	36,910	-	-	-	-	-
Total Revenues - Court Security Fund		-	40,361	4,630	-	39,910	3,300	3,800	2,921	-	4,200
COURT SECURITY FUND EXPENDITURES											
	Supplies (Items under \$5,000)										
23-900-8107	Minor Tools & Equipment										
	Police Officer Equipment	2,800	-	90	-	-	2,500	2,000	1,300	-	2,500
23-900-8113	Computer Hardware/Software		-	-	-	-	2,500	1,500	1,500	-	-
23-900-8115	Communication Supplies		-	-	-	-	-	-	-	-	-
23-900-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	-	-	-
Total Supplies		-	90	-	-	5,000	3,500	2,800	-	2,500	
	Maintenance										
23-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	-	-	-
23-900-8404	Software Maintenance		-	-	-	-	-	-	-	-	-
Total Maintenance		-	-	-	-						
	Services/Sundry										
23-900-8603	Travel/Training	1,000	-	-	-	-	1,000	1,000	1,000	-	1,000
	Bailiff Training		-	-	-	-	-	-	-	-	-
23-900-8604	Associations		-	-	-	-	-	-	-	-	-
23-900-8605	Professional Services		-	-	-	-	-	-	-	-	-
Total Services/Sundry		-	-	-	-	-	1,000	1,000	1,000	-	1,000
	Capital (Items over \$5,000)										
23-900-8901	Radio/Communications		-	-	-	-	-	-	-	-	-
23-900-8904	Machines, Tools & Implements		-	-	-	-	-	-	-	-	-
Total Capital		-	-	-	-						
Total Expenditures - Court Security Fund		-	90	-	-	6,000	4,500	3,800	-	3,500	
Total Court Security Fund Surplus/(Deficit)		-	40,271	4,630	-	33,910	(1,200)	-	2,921	700	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
COURT TECHNOLOGY FUND REVENUES											
24-000-4704	Technology Fee	-	3,465	3,889	-	3,500	3,600	3,600	2,392	4,200	
24-000-4912	Other Income	-	-	-	-	-	-	-	-	-	
24-000-5001	Transfer from General Fund	-	7,554	-	-	7,555	-	-	-	-	
Total Revenues - Court Technology Fund		-	11,019	3,889	-	11,055	3,600	3,600	2,392	4,200	
COURT TECHNOLOGY FUND EXPENDITURES											
	Supplies (Items under \$5,000)										
24-900-8101	Office Supplies	200	-	142	-	-	200	200	200	142	200
	Thermal Paper for ticket writers										
24-900-8107	Minor Tools & Equipment	-	270	-	-	3,000	3,000	-	-	-	
24-900-8113	Computer Hardware/Software	-	1,229	-	-	-	-	-	-	270	-
24-900-8115	Communication Supplies	-	-	-	-	-	-	-	-	-	
24-900-8116	Furniture, Fixture & Office Equipment	-	-	-	-	-	-	-	-	-	
Total Supplies		-	1,641	-	-	3,200	3,200	200	412	200	
	Maintenance										
24-900-8402	Machinery, Tools & Equipment Maintenance	-	-	-	-	-	-	-	-	-	
24-900-8404	Software Maintenance	2,500	-	2,116	4,554	-	5,100	5,100	2,500	2,597	2,500
	Tyler - Ticket Writers Maint (BRAZOS)										
Total Maintenance		-	2,116	4,554	-	5,100	5,100	2,500	2,597	2,500	
	Services/Sundry										
24-900-8605	Professional Services	-	-	-	-	-	-	-	-	-	
Total Services/Sundry		-	-	-	-	-	-	-	-	-	
	Capital (Items over \$5,000)										
24-900-8901	Radio/Communications	-	-	-	-	-	-	-	-	-	
24-900-8904	Machines, Tools & Implements	-	-	-	-	-	-	-	-	-	
Total Capital		-	-	-	-	-	-	-	-	-	
Total Expenditures - Court Technology Fund		-	3,757	4,554	-	8,300	8,300	2,700	3,009	2,700	
Total Court Technology Fund Surplus/(Deficit)		-	7,262	(665)	-	2,755	(4,700)	900	(616)	1,500	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
CHILD SAFETY FUND REVENUES											
25-000-4706	Child Safety Fee	-	5,357	5,927	-	2,600	5,000	5,000	4,473	6,000	
25-000-4912	Other Income	-	-	-	-	-	-	-	-	-	
Total Revenues - Child Safety Fund		-	5,357	5,927	-	2,600	5,000	5,000	4,473	6,000	
CHILD SAFETY FUND EXPENDITURES											
Supplies (items under \$5,000)											
25-900-8107	Minor Tools & Equipment	-	1,600	-	-	5,200	5,000	5,000	-	6,000	
25-900-8113	Computer Hardware/Software	-	-	-	-	-	-	-	-	-	
25-900-8115	Communication Supplies	-	-	-	-	-	-	-	-	-	
Total Supplies		-	1,600	-	-	5,200	5,000	5,000	-	6,000	
Maintenance											
25-900-8402	Machinery, Tools & Equipment Maintenance	-	-	-	-	-	-	-	8,700	-	
25-900-8404	Software Maintenance	-	-	-	-	-	-	-	-	-	
Total Maintenance		-	-	-	-	-	-	-	8,700	-	
Services/Sundry											
25-900-8603	Travel/Training	-	-	-	-	-	-	-	-	-	
25-900-8604	Associations	-	-	-	-	-	-	-	-	-	
25-900-8605	Professional Services	-	-	-	-	-	-	-	-	-	
Total Services/Sundry		-	-	-	-	-	-	-	-	-	
Capital (items over \$5,000)											
25-900-8901	Radio/Communications	-	-	-	-	-	-	-	-	-	
25-900-8904	Machines, Tools & Implements	-	-	-	-	-	-	-	-	-	
Total Capital		-	-	-	-	-	-	-	-	-	
Total Expenditures - Child Safety Fund		-	1,600	-	-	5,200	5,000	5,000	8,700	6,000	
Total Child Safety Fund Surplus/(Deficit)		-	3,758	5,927	-	(2,600)	-	-	(4,227)	-	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
POLICE DONATIONS FUND REVENUES											
26-000-4900	Donations	-	220	2,000	-	-	250	1,000	125	1,000	
26-000-4912	Other Income	-	-	-	-	-	-	-	-	-	
26-000-5001	Transfer from General Fund	-	-	8,505	-	-	-	-	-	-	
Total Revenues - Police Donations Fund		-	220	10,505	-	-	250	1,000	125	1,000	
POLICE DONATIONS FUND EXPENDITURES											
Supplies (Items under \$5,000)											
26-230-8107	Minor Tools & Equipment	-	-	4,096	-	6,780	8,505	2,500	-	2,500	
Total Supplies		-	-	4,096	-	6,780	8,505	2,500	-	2,500	
Maintenance											
26-230-8402	Machinery, Tools & Equipment Maintenance	-	-	-	-	-	-	-	-	-	
Total Maintenance		-	-	-	-	-	-	-	-	-	
Services/Sundry											
26-230-8605	Professional Services	-	-	-	-	-	-	-	-	-	
Total Services/Sundry		-	-	-	-	-	-	-	-	-	
Capital (Items over \$5,000)											
26-230-8904	Machines, Tools & Implements	-	-	-	-	-	-	-	-	-	
Total Capital		-	-	-	-	-	-	-	-	-	
Total Expenditures - Police Donations Fund		-	-	4,096	-	6,780	8,505	2,500	-	2,500	
Total Police Donations Fund Surplus/(Deficit)		-	220	6,409	-	(6,780)	(8,255)	(1,500)	125	(1,500)	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
FIRE DONATIONS FUND REVENUES											
27-000-4800	Interest	221	586	542	-	180	180	150	-	-	150
27-000-4900	Donations	500	12,291	2,600	-	-	2,000	2,000	305	2,000	
27-000-4912	Other Income	1,140	225	-	-	-	-	-	-	-	-
Total Revenues - Fire Donations Fund		1,861	13,102	3,142	-	180	2,180	2,150	305	2,150	
FIRE DONATIONS FUND EXPENDITURES											
Supplies (Items under \$5,000)											
27-280-8103	Food	-	115	-	-	-	-	-	-	-	-
27-280-8104	Uniforms	1,577	-	-	-	10,000	10,000	-	-	-	-
27-280-8105	Protective Clothing	10,200	16,178	-	-	14,200	14,200	14,200	-	-	14,200
	Replacement Bunker Gear (3 x \$3,400)	4,000									
	Replacement (5) Helmets, hoods, boots & gloves	14,200									
27-280-8107	Minor Tools & Equipment	-	3,720	10	-	10,000	5,000	5,000	-	-	5,000
27-280-8113	Computer Hardware/Software	-	-	-	-	-	-	-	-	-	-
27-280-8116	Furniture, Fixture & Office Equipment	-	-	-	-	-	-	-	-	-	-
Total Supplies		17,755	3,835	10	-	34,200	29,200	19,200	-	19,200	
Maintenance											
27-280-8402	Machinery, Tools & Equipment Maintenance	-	-	12,183	-	10,000	12,200	5,000	-	-	5,000
27-280-8404	Software Maintenance	1,275	-	-	-	-	-	-	-	-	-
Total Maintenance		1,275	-	12,183	-	10,000	12,200	5,000	-	5,000	
Services/Sundry											
27-280-8603	Travel/Training	-	-	-	-	-	-	-	-	-	-
27-280-8604	Associations	-	-	-	-	-	-	-	-	-	-
Total Services/Sundry		-	-	-	-	-	-	-	-	-	
Capital (Items over \$5,000)											
27-280-8901	Radio/Communications	-	-	-	-	-	-	-	-	-	-
27-280-8904	Machines, Tools & Implements	-	39,177	16,483	-	58,000	22,800	30,000	22,123	40,000	
	Replace SCBA Units (Over 10 yrs old)	28,000									
	Fire Hose Replacement	10,000									
	LifePak 15 (PWC Donation FY21-22)	2,000									
	Fire Hose Replacement	40,000									
Total Capital		-	39,177	16,483	-	58,000	22,800	30,000	22,123	40,000	
Total Expenditures - Fire Donations Fund		19,030	43,012	28,676	-	102,200	64,200	54,200	22,123	64,200	
Total Fire Donations Fund Surplus/(Deficit)		(17,169)	(29,909)	(25,534)	-	(102,020)	(62,020)	(52,050)	(21,818)	(62,050)	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
TECHNOLOGY REPLACEMENT FUND REVENUES											
28-000-4910	Sale of City Property		-	-	-	-	-	-	-	-	-
28-000-5001	Transfer from General Fund		-	-	-	-	-	-	50,000	-	50,000
28-000-5003	Transfer from Water/Wastewater Fund		-	-	-	-	-	-	5,000	-	5,000
Total Revenues - Equipment Replacement Fund			-	-	-	-	-	-	55,000	-	55,000
TECHNOLOGY REPLACEMENT FUND EXPENDITURES											
Capital (items over \$5,000)											
28-900-8902	Computer Hardware/Software								55,000	19,419	55,000
	Radio Replacement - If Needed										
	Replace PD Copier										
		43,000									
			12,000								
			55,000								
Total Capital			-	-	-	-	-	-	55,000	19,419	55,000
Total Expenditures - Technology Replacement Fund			-	-	-	-	-	-	55,000	19,419	55,000
Total Technology Replacement Fund Surplus/(Deficit)			-	-	-	-	-	-	-	(19,419)	-

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
PARKS FUND REVENUES											
29-000-4900	Donations	-	500	750	-	-	5,000	5,000	1,000	5,000	
29-000-4912	Other Income	-	-	-	-	-	-	-	-	-	
29-000-5001	Transfer from General Fund	-	-	5,000	-	-	5,000	2,500	-	2,500	
Total Revenues - Parks Fund		-	500	5,750	-	-	10,000	7,500	1,000	7,500	
PARKS FUND EXPENDITURES											
	Supplies (Items under \$5,000)										
29-320-8103	Food	-	-	-	-	-	300	300	-	300	
29-320-8107	Minor Tools & Equipment	-	-	-	-	-	-	-	-	14,000	
	Park Benches, etc (PWC Donation FY21-22)	14,000									
	Total Supplies	-	-	-	-	-	300	300	-	14,300	
	Maintenance										
29-320-8405	Land Maintenance	-	-	-	-	-	1,000	1,000	-	1,000	
	Preserve/Monument Maintenance	500									
	Preserve/Monument Improvements	500									
		1,000									
	Total Maintenance	-	-	-	-	-	1,000	1,000	-	1,000	
	Services/Sundry										
29-320-8604	Associations	-	-	175	-	-	200	200	-	200	
	Keep Texas Beautiful	200									
29-320-8622	Special Events	-	-	2,000	-	-	8,500	6,000	5,297	6,000	
	Boy Scouts Projects	1,000									
	City Events	5,000									
		6,000									
	Total Services/Sundry	-	-	2,175	-	-	8,700	6,200	5,297	6,200	
	Capital (Items over \$5,000)										
29-320-8904	Machines, Tools & Implements	-	-	-	-	-	-	-	-	-	
	Total Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures - Parks Fund		-	-	2,175	-	-	10,000	7,500	5,297	21,500	
Total Parks Fund Surplus/(Deficit)		-	500	3,575	-	-	-	-	(4,297)	(14,000)	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
GENERAL OBLIGATION DEBT SERVICE FUND REVENUES											
40-000-4100	Property Tax - Current (\$1,400,000,000/100 x 0.029966 x 99%)	415,329	498,761	499,654	407,971	501,065	493,105	402,066	415,389	411,957	415,329
40-000-4102	Property Tax - Delinquent (\$1,229,947,992/100 x 0.034114 x 1%)		1,722	5,676	1,559	13,000	4,907	4,981	4,102	11,898	4,196
40-000-4104	Penalty & Interest	4,196	1,889	2,348	1,622	4,800	-	2,000	1,500	2,824	1,500
40-000-4912	Other Income		-	951	8,442	-	-	-	-	-	-
Total Revenues - Water/Wastewater Fund			502,372	508,630	419,595	518,865	498,012	409,047	420,991	426,678	421,025
GENERAL OBLIGATION DEBT SERVICE FUND EXPENDITURES											
40-900-8701	Principal 2019 Refunding Bonds (51.7%) 2015 CO - Streets (100%)	235,235	418,015	385,235	369,725	501,065	385,235	369,725	379,895	379,895	390,235
			155,000								
40-900-8703	Interest 2019 Refunding Bonds (51.7%) 2015 CO - Streets (100%)	20,978	82,994	46,112	49,222	-	112,853	49,284	39,428	22,210	29,286
			8,308								
40-900-8705	Paying Agent Fees		-	21	129	-	1,500	1,500	1,500	-	1,500
Total Expenditures - GO Debt Service Fund			501,009	431,367	419,076	501,065	499,588	420,509	420,823	402,105	421,021
Total GO Debt Service Fund Surplus/(Deficit)			1,363	77,262	518	17,800	(1,576)	(11,462)	168	24,573	4

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
REVENUE BOND I&S FUND REVENUES											
41-000-5003	Transfer from Water/Wastewater Fund		-	561,948	554,702	-	561,948	554,702	555,826	-	551,563
Total Revenues - Revenue Bond I&S Fund			-	561,948	554,702	-	561,948	554,702	555,826	-	551,563
REVENUE BOND I&S FUND EXPENDITURES											
41-900-8701	Principal										
	2019 Refunding Bonds (48.3%)	219,765	-	294,765	285,275	-	294,765	285,275	295,105	295,105	299,765
	2018 CO - Bonds (100%)	80,000									
41-900-8703	Interest	299,765									
	2019 Refunding Bonds (48.3%)	19,598	-	263,049	266,970	-	264,683	266,927	258,221	131,324	249,298
	2018 CO - Bonds (100%)	229,700									
41-900-8705	Paying Agent Fees	249,298									
			-	369	471	-	2,500	2,500	2,500	125	2,500
Total Expenditures - Revenue Bond I&S Fund			-	558,183	552,716	-	561,948	554,702	555,826	426,554	551,563
Total Revenue Bond I&S Fund Surplus/(Deficit)			-	3,765	1,986	-	-	-	-	(426,554)	-

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
UTILITY IMPACT FEE FUND REVENUES											
60-000-4628	Utility Impact Fee	-	322,994	370,261	-	150,000	200,000	200,000	149,680	200,000	
60-000-5003	Transfer from Water/Wastewater Fund	-	961,104	-	-	-	-	-	-	-	
Total Revenues - Utility Impact Fee Fund		-	1,284,098	370,261	-	150,000	200,000	200,000	149,680	200,000	
UTILITY IMPACT FEE FUND EXPENDITURES											
Maintenance											
60-900-8402	Machinery, Tools & Equipment Maintenance	-	-	-	-	-	-	-	-	-	
Total Maintenance		-	-	-	-	-	-	-	-	-	
Services/Sundry											
60-900-8605	Professional Services	-	-	-	-	-	-	-	-	-	
Total Services/Sundry		-	-	-	-	-	-	-	-	-	
Capital (Items over \$5,000)											
60-900-8931	Buildings & Structures - Utility Construction	-	-	-	-	150,000	200,000	-	-	-	
60-900-8933	Buildings & Structures - Water Mains	-	-	-	-	-	-	-	-	-	
60-900-8934	Buildings & Structures - Wells/Pumps	-	-	-	-	-	-	-	-	-	
60-900-8936	Buildings & Structures - Hydrants/Valves	-	-	-	-	-	-	-	-	-	
Total Capital		-	-	-	-	150,000	200,000	-	-	-	
Total Expenditures - Utility Impact Fee Fund		-	-	-	-	150,000	200,000	-	-	-	
Total Utility Impact Fee Fund Surplus/(Deficit)		-	1,284,098	370,261	-	-	-	-	200,000	149,680	200,000

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
STREET CONSTRUCTION FUND REVENUES											
61-000-4912	Other Income		-	-	-	-	-	-	-	-	-
61-000-4940	Bond Proceeds		-	-	-	-	-	-	-	-	-
61-000-5001	Transfer from General Fund		-	400,000	400,000	-	400,000	400,000	500,000	-	500,000
Total Revenues - Street Construction Fund			-	400,000	400,000	-	400,000	400,000	500,000	-	500,000
STREET CONSTRUCTION FUND EXPENDITURES											
Maintenance											
61-900-8414	Maint-Streets & Alleys		-	1,264	4,039	-	-	50,000	50,000	588	50,000
Total Maintenance			-	1,264	4,039	-	-	50,000	50,000	588	50,000
Services/Sundry											
61-900-8605	Professional Services		-	2,244	31,241	-	-	50,000	100,000	-	100,000
Total Services/Sundry			-	2,244	31,241	-	-	50,000	100,000	-	100,000
Capital (Items over \$5,000)											
61-900-8932	Buildings & Structures - Streets & Alleys		-	4,948	291,596	-	400,000	300,000	500,000	-	500,000
Total Capital			-	4,948	291,596	-	400,000	300,000	500,000	-	500,000
Total Expenditures - Street Construction Fund			-	8,456	326,877	-	400,000	400,000	650,000	588	650,000
Total Street Construction Fund Surplus/(Deficit)			-	391,544	73,123	-	-	-	(150,000)	(588)	(150,000)

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
UTILITY CONSTRUCTION FUND REVENUES											
62-000-4530	State Grant TxDOT - Parker Rd Utility Relocate	-	-	-	-	100,000	100,000	-	-	-	-
62-000-4800	Interest	-	65,726	2,830	-	150,000	50,000	-	3,165	10,000	
62-000-4940	Bond Proceeds	-	-	-	-	-	-	-	-	-	
62-000-5003	Transfer from Water/Wastewater Fund	-	-	-	-	-	-	-	-	-	
Total Revenues - Utility Construction Fund		-	65,726	2,830	-	250,000	150,000	-	3,165	10,000	
UTILITY CONSTRUCTION FUND EXPENDITURES											
62-900-8605	Services/Sundry Professional Services Engineering Fees	-	103,250	103,444	-	150,000	150,000	50,000	7,784	50,000	
	Total Services/Sundry	-	103,250		-	150,000	150,000	50,000	7,784	50,000	
62-900-8931	Capital (Items over \$5,000) Buildings & Structures - Utility Construction New Pump Station	-	247,413	3,242,840	-	6,500,000	6,500,000	3,500,000	941,247	1,500,000	
	Total Capital	-	247,413	3,242,840	-	6,500,000	6,500,000	3,500,000	941,247	1,500,000	
	Total Expenditures - Utility Construction Fund	-	350,663	3,242,840	-	6,650,000	6,650,000	3,550,000	949,030	1,550,000	
	Total Utility Construction Fund Surplus/(Deficit)	-	(284,938)	(3,240,009)	-	(6,400,000)	(6,500,000)	(3,550,000)	(945,865)	(1,540,000)	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
DRAINAGE IMPROVEMENT FUND REVENUES											
63-000-4912	Other Income	-	-	-	-	-	-	-	-	-	-
63-000-4940	Bond Proceeds	-	-	-	-	-	-	-	-	-	-
63-000-5001	Transfer from General Fund	-	100,000	100,000	-	100,000	100,000	100,000	-	100,000	
Total Revenues - Drainage Improvement Fund		-	100,000	100,000	-	100,000	100,000	100,000	-	100,000	
DRAINAGE IMPROVEMENT FUND EXPENDITURES											
Services/Sundry											
63-900-8605	Professional Services	-	56,872	2,126	-	100,000	100,000	100,000	-	100,000	
	Total Services/Sundry	-	56,872	2,126	-	100,000	100,000	100,000	-	100,000	
Capital (Items over \$5,000)											
63-900-8938	Buildings & Structures - Other	-	-	-	-	-	-	-	-	-	-
	Total Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures - Drainage Improvement Fund		-	56,872	2,126	-	100,000	100,000	100,000	-	100,000	
Total Drainage Improvement Fund Surplus/(Deficit)		-	43,128	97,874	-	-	-	-	-	-	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
FACILITIES IMPROVEMENT FUND REVENUES											
65-000-4912	Other Income		-	-	-	-	-	-	-	-	-
65-000-4940	Bond Proceeds		-	-	-	-	-	-	-	-	-
65-000-5001	Transfer from General Fund		-	125,000	350,000	-	125,000	350,000	350,000	-	350,000
Total Revenues - Facilities Improvement Fund			-	125,000	350,000	-	125,000	350,000	350,000	-	350,000
FACILITIES IMPROVEMENT FUND EXPENDITURES											
Services/Sundry											
65-900-8605	Professional Services		-	53,787	50,485	-	-	350,000	350,000	9,839	350,000
	Total Services/Sundry		-	53,787	50,485	-	-	350,000	350,000	9,839	350,000
Capital (Items over \$5,000)											
65-900-8930	Buildings & Structures - Buildings		-	-	57	-	-	-	-	-	-
	Total Capital		-	-	57	-	-	-	-	-	-
Total Expenditures - Facilities Improvement Fund			-	53,787	50,541	-	-	350,000	350,000	9,839	350,000
Total Facilities Improvement Fund Surplus/(Deficit)			-	71,213	299,459	-	125,000	-	-	(9,839)	-

CITY OF PARKER
Supplemental Ranking Sheet
FY 2022-23

Department: City-Wide

Item	Department Name	Supplemental Description (Short Name)	Cost	Reoccurring Cost	One-time Cost
1	ADMIN	Conduit - Fiber Optic Cable	10,000	-	10,000
2	FIRE	Remodel Fire Station	20,000	-	20,000
3	FIRE	Cardiac Defibrillator	36,000	8,000	28,000
4	FIRE	Stairmaster	9,000	-	9,000
5	POLICE	Police Investigator	111,757	95,697	16,060
6	POLICE	Incentive Program	15,136	15,136	-
7	PUBLIC WORKS	Replace Vac-Trailer (Equipment Replacement Fund)	150,000	-	150,000
8	PUBLIC WORKS	Replace Kubota (Equipment Replacement Fund)	50,000	-	50,000
9	PUBLIC WORKS	Replace Dump Trailer (Equipment Replacement Fund)	25,000	-	25,000
10	PUBLIC WORKS	(2) Vehicle Mounted Sand Spreaders	12,000	-	12,000
11	NON-DEPT	Fire Department Septic System Repair	12,000	0	12,000
12	NON-DEPT	Property Tax Reduction - \$0.01	140,000	140,000	-
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					

TOTAL: \$ 590,893 \$ 258,833 \$ 332,060

xhibit 3

**CITY OF PARKER
Supplemental Request
FY 2022-23**

DEPARTMENT: Admin

ITEM / POSITION REQUESTED:

Trenching Services and Conduit - Internet Fiber Optic Cable

WHY IS GOAL IMPORTANT?

The City is in the process of upgrading internet services. However, a trench needs to be dug and conduit installed to lay the fiber optic cable.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

**CITY OF PARKER
Supplemental Request
FY 2022-23**

DEPARTMENT: Fire

ITEM / POSITION REQUESTED:

Remodel Fire Station sleeping quarters and training room, replace carpet and other cosmetic improvements.

WHY IS GOAL IMPORTANT?

The Fire Station was originally built in 2009, with the intent to add sleeping quarters at a later time. At the time, the department was 100% volunteer. Presently, the department runs a crew of (3) part-time paid firefighters and is staffed 24/7. The (2) administrative offices have been converted into bedrooms; one for the officer and the second shared by the other (2) firefighters. With the addition of female firefighters to the roster it is imperative to provide individual sleeping quarters for all staff members.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

**CITY OF PARKER
Supplemental Request
FY 2022-23**

DEPARTMENT: Fire

ITEM / POSITION REQUESTED:

Lifepak 15 Cardiac Manual/Automatic Defibrillator/12-Lead ECG Monitor

WHY IS GOAL IMPORTANT?

The department's current Lifepak cardiac defibrillator/12-lead monitor has reached the end of its service life and is no longer supported by its manufacturer (software upgrades no longer provided). Having a Lifepak is critical to the provision of advanced life support in situations of cardiac arrest, the diagnosis of dysfunctional rhythms, heart attack, and when cardiac pacing is required to maintain life prior to and during transportation to a hospital.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

CITY OF PARKER
Supplemental Request
FY 2022-23

DEPARTMENT: Fire

ITEM / POSITION REQUESTED:

Stairmaster Stepmill

WHY IS GOAL IMPORTANT?

NFPA and TCFP standards require Fire Departments to establish formal health and wellness programs for its members, including the opportunity for physical exercise while on shift. The Fire Station has an exercise room for this purpose with various free weights and machines for the firefighters. The department's present Stairmaster, purchased over 10 years ago, is no longer operative. The exercise provided by the Stairmaster mirrors the activity of firefighters as they operate in two-story residential homes as well as in multi-story buildings.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

CITY OF PARKER
Supplemental Request
FY 2022-23

DEPARTMENT: Police

ITEM / POSITION REQUESTED:

Full-Time Police Investigator

WHY IS GOAL IMPORTANT?

This request is to have a full-time investigator position in the Police Department. The current situation does not allow for full-time follow-up cases. The current officer is also a patrol officer and is working a patrol officer schedule. It is time to make this position full-time. We have investigations that require significant follow-up and only having limited time to address these cases is not providing sufficient services to the community. This position also needs to have time to network with other investigative agencies so that when they need to they can be called upon to assist PPD. Recent examples have been missing persons, on-line computer crimes against children, and complex fraud. Additionally, patrol staffing is reduced when the investigator has to be off patrol working cases. The requested funds are for a replacement police officer and the necessary equipment for the officer. Once trained, this position would replace the investigator in patrol.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xx-xxx-xxxx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments
01-200-8003	Hourly	0	64,937	
01-200-8013	Overtime	0	1,250	
01-200-8019	Medicare	0	934	
01-200-8023	TMRS	0	8,893	
01-200-8025	Health Insurance	0	10,800	
01-200-8027	Dental Insurance	0	660	
01-200-8029	Life Insurance	0	84	
01-200-8031	Unemployment	0	90	
01-200-8104	Uniforms	2,428	733	
01-200-8105	Protective Clothing	2,200	0	
01-200-8107	Minor Tools & Equipment	2,299	0	
01-200-8111	Fuel	0	3,167	
01-200-8115	Communication Supplies	5,285	0	
01-200-8118	Public Safety	300	300	Ammunition
01-200-8401	Vehicle Maintenance	0	1,532	
01-200-8404	Software Maintenance	2,690	593	
01-200-8602	Communications Services	408	524	Radio Fees
01-200-8603	Travel/Training	0	750	Training
01-200-8605	Professional Services	450	450	TASER Annual Fees
	SUBTOTAL	\$ 16,060	\$ 95,697	
	TOTAL		\$ 111,757	(One-Time + Recurring)

CITY OF PARKER
Supplemental Request
FY 2022-23

DEPARTMENT: Police

ITEM / POSITION REQUESTED:

Police Incentive Pay Program

WHY IS GOAL IMPORTANT?

We are having a very hard time recruiting applicants. This program is designed to increase incentive to apply at Parker PD and to provide incentive for current employees to reach milestones in certifications, educations and provided an incentive to help train new staff. The program includes an FTO Pay component, Education Pay component, Instructor Certification Pay component and a TCOLE Certification Pay component.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

**CITY OF PARKER
Supplemental Request
FY 2022-23**

DEPARTMENT: Public Works

ITEM / POSITION REQUESTED:

Vac-Con Mudslinger MS800 Trailer

WHY IS GOAL IMPORTANT?

Replace Unit #00-396 (2007 Vac-Star Trailer). Vac-Star is no longer in business and parts are difficult to get. Currently needs an exhaust and new pump.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

**CITY OF PARKER
Supplemental Request
FY 2022-23**

DEPARTMENT: Public Works

ITEM / POSITION REQUESTED:

Kubota MX6000 4x4 w/Cab and Front End Loader

WHY IS GOAL IMPORTANT?

Replace Unit #05-332 (2005 Kubota L3830).

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

**CITY OF PARKER
Supplemental Request
FY 2022-23**

DEPARTMENT: Public Works

ITEM / POSITION REQUESTED:

Big Tex 20LP Mega Duty Dump Trailer

WHY IS GOAL IMPORTANT?

Replace Unit #00-395 (2005 Canady Dump Trailer).

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

**CITY OF PARKER
Supplemental Request
FY 2022-23**

DEPARTMENT: Public Works

ITEM / POSITION REQUESTED:

(2) Vehicle Mounted Sand Spreaders

WHY IS GOAL IMPORTANT?

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

**CITY OF PARKER
Supplemental Request
FY 2022-23**

DEPARTMENT: Non-Department

ITEM / POSITION REQUESTED:

Repair Fire Department Septic System

WHY IS GOAL IMPORTANT?

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

**CITY OF PARKER
Supplemental Request
FY 2022-23**

DEPARTMENT: Non-Department

ITEM / POSITION REQUESTED:

Reduce Tax Rate \$0.01

WHY IS GOAL IMPORTANT?

Reducing tax rate by \$0.01 would lower annual taxes on average homeowner by \$91.61 (based on average home value of \$916,100). Certified estimates of total net taxable property value by CCAD in FY22 are \$1,400,000.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):



Council Agenda Item

Budget Account Code:	Meeting Date:	See above.
Budgeted Amount:	Department/ Requestor:	Administration
Fund Balance-before expenditure:	Prepared by:	City Attorney Trey Lansford
Estimated Cost:	Date Prepared:	July 1, 2022
Exhibits:	<ul style="list-style-type: none"> • <u>Proposed Resolution</u> 	

AGENDA SUBJECT

CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON RESOLUTION NO. 2022-704 SUSPENDING THE AUGUST 1, 2022 EFFECTIVE DATE OF ONCOR ELECTRIC DELIVERY COMPANY'S REQUESTED RATE CHANGE TO PERMIT THE CITY TIME TO STUDY THE REQUEST AND TO ESTABLISH REASONABLE RATES.

SUMMARY

Oncor Electric Delivery Company ("Oncor" or "the Company") filed an application on or about May 13, 2022 with cities retaining original jurisdiction seeking to increase system-wide transmission and distribution rates by about \$251 million or approximately 4.5% over present revenues. The Company asks the City to approve an 11.2% increase in residential rates and a 1.6% increase in street lighting rates. If approved, a residential customer using 1,300 kWh per month would see a bill increase of about \$6.02 per month.

The proposed resolution for consideration suspends the August 1, 2022 effective date of the Company's rate increase for the maximum period permitted by law to allow the City, working in conjunction with the Steering Committee of Cities Served by Oncor, to evaluate the filing, determine whether the filing complies with law, and if lawful, to determine what further strategy, including settlement, to pursue.

The law provides that a rate request made by an electric utility cannot become effective until at least 35 days following the filing of the application to change rates. The law permits the City to suspend the rate change for 90 days after the date the rate change would otherwise be effective. **If the City fails to take some action regarding the filing before the effective date, Oncor's rate request is deemed administratively approved.**

The City of Parker is a member of a 169-city coalition known as the Steering Committee of Cities Served by Oncor ("Steering Committee"). The Steering Committee has been in existence since the late 1980s. It took on a formal structure in the early 1990s when cities served by the former TXU gave up their statutory right to rate case expense reimbursement in exchange for higher franchise fee payments. Empowered by city resolutions and funded by *per capita* assessments, the Steering Committee has been the primary public interest advocate before the Public Utility Commission, the Courts, and the Legislature on electric utility regulation matters for the last 30 years.

Although Oncor has increased rates many times over the past few years, this is the first comprehensive base rate case for the Company since March 2017.

Explanation of "Be It Resolved" Paragraphs:

Section 1. The City is authorized to suspend the rate change for 90 days after the date that the rate change would otherwise be effective for any legitimate purpose. Time to study and investigate the application is always a legitimate purpose. Please note that the resolution refers to the suspension period as "the maximum period allowed by law" rather than ending by a specific date. This is because the Company controls the effective date and can extend the deadline for final city action to increase the time that the City retains jurisdiction if necessary to reach settlement on the case. If the suspension period is not otherwise extended by the Company, the City must take final action on Oncor's request to raise rates by August 1, 2022.

Section 2. This provision authorizes the Steering Committee, consistent with the City's resolution approving membership in the Steering Committee, to act on behalf of the City at the local level in settlement discussions, in preparation of a rate ordinance, on appeal of the rate ordinance to the PUC, and on appeal to the Courts. Negotiating clout and efficiency are enhanced by the City cooperating with the Steering Committee in a common review and common purpose. Additionally, rate case expenses are minimized when the Steering Committee hires one set of attorneys and experts who work under the guidance and control of the Executive Committee of the Steering Committee.

Section 3. The Company will reimburse the Steering Committee for its reasonable rate case expenses. Legal counsel and consultants approved by the Executive Committee of the Steering Committee will submit monthly invoices that will be forwarded to Oncor for reimbursement. No individual city incurs liability for payment of rate case expenses by adopting a suspension resolution.

Section 4. This section merely recites that the resolution was passed at a meeting that was open to the public and that the consideration of the Resolution was properly noticed.

Section 5. This section provides that both Oncor and Steering Committee counsel will be notified of the City's action by sending a copy of the approved and signed resolution to certain designated individuals.

POSSIBLE ACTION

Approve the Resolution to suspend Oncor's rate change; or Reject the proposed Resolution allowing the rate change to take effect for the City.

Inter – Office Use			
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Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	07/14/2022
City Attorney:	<i>Trey Lansford</i>	Date:	07/14/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	07/15/2022

RESOLUTION NO. 2022-704
(Suspension of ONCOR Rate Change Effective Date)

A RESOLUTION OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS SUSPENDING THE AUGUST 1, 2022 EFFECTIVE DATE OF ONCOR ELECTRIC DELIVERY COMPANY'S REQUESTED RATE CHANGE TO PERMIT THE CITY TIME TO STUDY THE REQUEST AND TO ESTABLISH REASONABLE RATES; APPROVING COOPERATION WITH THE STEERING COMMITTEE OF CITIES SERVED BY ONCOR TO HIRE LEGAL AND CONSULTING SERVICES AND TO NEGOTIATE WITH THE COMPANY AND DIRECT ANY NECESSARY LITIGATION AND APPEALS; FINDING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; REQUIRING NOTICE OF THIS RESOLUTION TO THE COMPANY AND LEGAL COUNSEL FOR THE STEERING COMMITTEE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on or about May 13, 2022, Oncor Electric Delivery Company (Oncor), pursuant to Public Utilities Regulatory Act (PURA) §§ 33.001 and 36.001 filed with the City of Parker a Statement of Intent to increase electric transmission and distribution rates in all municipalities exercising original jurisdiction within its service area effective August 1, 2022; and

WHEREAS, the City of Parker is a member of the Steering Committee of Cities Served by Oncor (“Steering Committee”) and will cooperate with the 169 similarly situated city members and other city participants in conducting a review of the Company’s application and to hire and direct legal counsel and consultants and to prepare a common response and to negotiate with the Company prior to getting reasonable rates and direct any necessary litigation; and

WHEREAS, PURA § 36.108 grants local regulatory authorities the right to suspend the effective date of proposed rate changes for ninety (90) days after the date the rate change would otherwise be effective; and

WHEREAS, PURA § 33.023 provides that costs incurred by Cities in ratemaking proceedings are to be reimbursed by the regulated utility;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS AS FOLLOWS:

SECTION 1. That the August 1, 2022 effective date of the rate request submitted by Oncor on or about May 13, 2022, be suspended for the maximum period allowed by law to permit adequate time to review the proposed changes and to establish reasonable rates.

SECTION 2. As indicated in the City's resolution approving membership in the Steering Committee, the Executive Committee of Steering Committee is authorized to hire and direct legal counsel and consultants, negotiate with the Company, make recommendations regarding reasonable rates, and to intervene and direct any necessary administrative proceedings or court litigation associated with an appeal of a rate ordinance and the rate case filed with the City or Public Utility Commission.

SECTION 3. That the City's reasonable rate case expenses shall be reimbursed by Oncor.

SECTION 4. That it is hereby officially found and determined that the meeting at which this Resolution is passed is open to the public as required by law and the public notice of the time, place, and purpose of said meeting was given as required.

SECTION 5. A copy of this Resolution shall be sent to Oncor, Care of Howard V. Fisher, Oncor Electric Delivery Company LLC, 1616 Woodall Rodgers Freeway, Dallas, Texas 75202 and to Thomas Brocato, Counsel to the Steering Committee, at Lloyd Gosselink Rochelle & Townsend, P.C., P.O. Box 1725, Austin, Texas 78767-1725.

SECTION 6. This resolution shall become effective immediately upon its passage.

DULY RESOLVED AND ADOPTED by the City Council of the City of Parker, Texas, on this the 19th day of July, 2022.

CITY OF PARKER:

Lee Pettle, Mayor

ATTEST:

Patti Scott Grey, City Secretary

APPROVED AS TO LEGAL FORM:

Larence M. Lansford, III, City Attorney



Council Agenda Item

Budget Account Code:	Meeting Date:	See above.
Budgeted Amount:	Department/ Requestor:	Administration
Fund Balance-before expenditure:	Prepared by:	ACA/CS Scott Grey for Public Works Director Machado
Estimated Cost:	Date Prepared:	July 11, 2022
Exhibits:	1. <u>Proposed Resolution</u> 2. <u>ILA with Collin County for FM 2551 Water Utility Relocations</u>	

AGENDA SUBJECT

CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON RESOLUTION NO. 2022-705 AUTHORIZING THE MAYOR TO EXECUTE AN INTERLOCAL AGREEMENT (ILA) BETWEEN THE CITY OF PARKER AND COLLIN COUNTY FOR THE DESIGN OF CITY OWNED WATER UTILITY RELOCATIONS ALONG FM 2551.

SUMMARY

Please review information provided.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Gary Machado</i>	Date:	07/14/2022
City Attorney:	<i>Trey Lansford</i>	Date:	07/14/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	07/15/2022

RESOLUTION NO. 2022-705
(ILA with Collin County for FM 2551 Water Utility Relocations)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS AUTHORIZING THE MAYOR TO EXECUTE AN INTERLOCAL AGREEMENT BETWEEN THE CITY OF PARKER AND COLLIN COUNTY FOR THE DESIGN OF CITY OWNED WATER UTILITY RELOCATIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Collin County is currently widening FM 2551; and

WHEREAS, the widening project requires the relocation of certain City of Parker water infrastructure; and

WHEREAS, Collin County has offered an Interlocal Agreement to assist with the payment of design of the water utility relocations, as attached hereto as Exhibit A (the “Agreement”); and

WHEREAS, the City of Parker has budgeted sufficient funds to make the required payments contemplated in the Agreement; and

WHEREAS, the City of Parker finds it is in the public interest to approve the Agreement with Collin County;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS AS FOLLOWS:

SECTION 1. The recitals contained in the preamble of this resolution are incorporated into the body of this resolution as is set out fully herein.

SECTION 2. The City Council approves the Agreement, in the form attached hereto as Exhibit A, and authorizes the Mayor to sign the Agreement on behalf of the City.

SECTION 3. The Mayor and City Administrator are further authorized to carry out all duties and obligations of the City pursuant to the Agreement.

SECTION 4. This resolution shall become effective immediately from and after its passage.

DULY RESOLVED AND ADOPTED by the City Council of the City of Parker, Texas, on this the 19th day of July, 2022.

CITY OF PARKER:

Lee Pettle, Mayor

ATTEST:

Patti Scott Grey, City Secretary

APPROVED AS TO LEGAL FORM:

Larence M. Lansford, III, City Attorney

Proposed

**INTERLOCAL AGREEMENT
BETWEEN COLLIN COUNTY AND THE CITY OF PARKER
CONCERNING THE DESIGN OF CITY OWNED WATER UTILITY RELOCATIONS
FOR THE FM 2551 ROADWAY WIDENING PROJECT
NEW 2007 BOND PROJECT # RI070074**

WHEREAS, the County of Collin, Texas (“County”) and the City of Parker, Texas (“City”) desire to enter into this agreement (“Agreement”) concerning the design of the relocation of City owned water utility relocations along FM 2551 (“Project”) in Parker, Collin County, Texas; and

WHEREAS, the Interlocal Cooperation Act (Texas Government Code Chapter 791) authorizes any local government to contract with one or more local governments to perform governmental functions and services under the terms of the Act; and

WHEREAS, the City and County have determined that the improvements may be constructed most economically by implementing this Agreement; and

WHEREAS, the City of Parker has remaining 2007 Bond funds from project code RI070074, Parker Rd Utility relocation project, that the City would like to reallocate for use on this Project; and

WHEREAS, the County has entered into an Advanced Funding Agreement (AFA) with The Texas Department of Transportation (TxDOT) to fund the construction of the water line relocations within the City of Parker, which will utilize the TxDOT Contractor for the FM 2551 from FM 2514 to FM 2170 Roadway widening project; and

WHEREAS, the AFA stipulates that the County will be charged for any costs that exceed the estimated construction costs as specified in the AFA and it is the County’s intent to recoup any potential charges from the City of Parker;

NOW, THEREFORE, this Agreement is made and entered into by the County and the City upon and for the mutual consideration stated herein.

WITNESSETH:

ARTICLE I.

The City shall arrange to design the Project. The Project shall consist of the design for the relocation of the City Water Lines between Curtis Lane and Regal Way. All improvements shall be designed to meet or exceed the City’s roadway design standards and criteria and shall be constructed in accordance with the plans and specifications approved by the City.

ARTICLE II.

The City shall prepare plans and specifications for the improvements and provide those plans to TxDOT for incorporation in the FM 2551 from FM 2514 to FM 2170 roadway widening

project. In all such activities, the City shall comply with all statutory requirements applicable to a municipal public work and Texas Department of Transportation project. The City shall provide the County with a copy of the executed design contract(s) for the Project. Changes to the Project, other than what was submitted for the initial project ranking, or which alter the initial funding set forth in Article IV, must be reviewed and approved by Collin County.

ARTICLE III.

The City estimates the total actual cost of the Project to be one hundred and eighteen thousand five hundred and seventy dollars (\$118,570) (“Estimated Project Cost”). The County agrees to participate in the Project by allocating fifty-nine thousand two hundred and eighty-five dollars (\$59,285) (the “County Participation Amount”) to the performance of the Project. The County shall remit the County Participation Amount to the City within thirty (30) days after the City issues a Notice to Proceed to the design engineer and the City submits a written request for payment to the County. The County Commissioners Court may revise this payment schedule based on the progress of the Project. If the payment schedule is revised and that revision results in the City facing the potential of incurring an unfunded debt in violation of the Texas Constitution the City, in its sole discretion, shall be free from any obligation or commitment to continue working on or complete the Project until the next installment of the County Participation Amount is paid to City.

If the actual cost to design the Project (collectively the “Actual Project Cost”) is less than the Estimated Project Cost, and the County has participated up to fifty percent (50%) of the total Estimated Project Cost for the 2007 Bond funding, then the City shall reimburse to the County an amount equal to the difference between the Estimated Project Cost and the Actual Project Cost such that the County has only contributed fifty percent (50%) of the Actual Project Cost. The City shall remit any such reimbursement to the County following City’s final acceptance of the Project and along with an itemized final accounting of expenditures for the Project. As used herein, the terms “Estimated Project Cost” and “Actual Project Cost” may include land acquisition, engineering, construction, inspection, testing, street lighting, and construction administration costs including contingencies.

The County has entered into an Advanced Funding Agreement (AFA) with the Texas Department of Transportation. At the time the agreement was entered, the City’s engineer estimated the construction costs at \$1,009,600. If costs to construct the improvements go over the estimated costs, as stipulated in the AFA, and TxDOT bills the County, the County will use the remainder of the City of Parker’s bond funds (\$58,506) to cover the overage and any balance will be the responsibility of the City. The City will remit the balance to the County within thirty (30) days after the County submits a written request for payment to the County.

ARTICLE IV.

The County’s participation in the Project shall not exceed fifty-nine thousand two hundred and eighty-five dollars (\$59,285).

ARTICLE V.

The City shall also provide **monthly progress reports throughout the Project**. Following completion of the Project, the City shall provide an **itemized final accounting of expenditures** for the Project.

ARTICLE VI.

The City and County agree that the party paying for the performance of governmental functions or services shall make those payments only from current revenues legally available to the paying party.

ARTICLE VII.

INDEMNIFICATION. TO THE EXTENT ALLOWED BY LAW, EACH PARTY AGREES TO RELEASE, DEFEND, INDEMNIFY, AND HOLD HARMLESS THE OTHER (AND ITS OFFICERS, AGENTS, AND EMPLOYEES) FROM AND AGAINST ALL CLAIMS OR CAUSES OF ACTION FOR INJURIES (INCLUDING DEATH), PROPERTY DAMAGES (INCLUDING LOSS OF USE), AND ANY OTHER LOSSES, DEMANDS, SUITS, JUDGMENTS AND COSTS, INCLUDING REASONABLE ATTORNEYS' FEES AND EXPENSES, IN ANY WAY ARISING OUT OF, RELATED TO, OR RESULTING FROM ITS PERFORMANCE UNDER THIS AGREEMENT, OR CAUSED BY ITS NEGLIGENT ACTS OR OMISSIONS (OR THOSE OF ITS RESPECTIVE OFFICERS, AGENTS, EMPLOYEES, OR ANY OTHER THIRD PARTIES FOR WHOM IT IS LEGALLY RESPONSIBLE) IN CONNECTION WITH PERFORMING THIS AGREEMENT.

ARTICLE VIII.

VENUE. The laws of the State of Texas shall govern the interpretation, validity, performance, and enforcement of this Agreement. The parties agree that this Agreement is performable in Collin County, Texas and that exclusive venue shall lie in Collin County, Texas.

ARTICLE IX.

SEVERABILITY. The provisions of this Agreement are severable. If any paragraph, section, subdivision, sentence, clause, or phrase of this Agreement is for any reason held by a court of competent jurisdiction to be contrary to law or contrary to any rule or regulation having the force and effect of the law, the remaining portions of the Agreement shall be enforced as if the invalid provision had never been included.

ARTICLE X.

ENTIRE AGREEMENT. This Agreement embodies the entire agreement between the parties and may only be modified in a writing executed by both parties.

ARTICLE XI.

SUCCESSORS AND ASSIGNS. This Agreement shall be binding upon the parties hereto, their successors, heirs, personal representatives, and assigns. Neither party will assign or transfer an interest in this Agreement without the written consent of the other party.

ARTICLE XII.

IMMUNITY. It is expressly understood and agreed that, in the execution of this Agreement, neither party waives, nor shall be deemed hereby to have waived, any immunity or defense that would otherwise be available to it against claims arising in the exercise of governmental powers and functions. By entering into this Agreement, the parties do not create any obligations, express or implied, other than those set forth herein, and this Agreement shall not create any rights in parties not signatories hereto.

ARTICLE XIII.

EXPENSES FOR ENFORCEMENT. In the event either Party hereto is required to employ an attorney to enforce the provisions of this Agreement or is required to commence legal proceedings to enforce the provisions hereof, the prevailing Party shall be entitled to recover from the other, reasonable attorney's fees and court costs incurred in connection with such enforcement, including collection.

ARTICLE XIV.

FORCE MAJEURE. No party shall be liable or responsible to the other party, nor be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement, when and to the extent such failure or delay is caused by or results from acts beyond the affected party's reasonable control, including, without limitation: acts of God; flood, fire or explosion; war, invasion, riot or other civil unrest; actions, embargoes or blockades in effect on or after the date of this Agreement; or national or regional emergency (each of the foregoing, a "Force Majeure Event"). A party whose performance is affected by a Force Majeure Event shall give notice to the other party, stating the period of time the occurrence is expected to continue and shall use diligent efforts to end the failure or delay and minimize the effects of such Force Majeure Event.

ARTICLE XV.

TERM. This Agreement shall be effective upon execution by both parties and shall continue in effect annually until final acceptance of the Project. This Agreement shall automatically renew annually during this period.

[Signature page follows.]

APPROVED AS TO FORM:

By: _____
Name: _____
Title: _____
Date: _____

COUNTY OF COLLIN, TEXAS

By: _____
Name: Chris Hill
Title: County Judge
Date: _____
Executed on this _____ day of _____,
20____, by the County of Collin,
pursuant to Commissioners' Court
Order No._____.

ATTEST:

By: _____
Name: Patti Scott Grey
Title: City Secretary
Date: _____

CITY OF PARKER, TEXAS

By: _____
Name: Lee Pettle
Title: Mayor
Date: _____
Executed on behalf of the City of
Parker pursuant to City Council
Resolution No. 2022-705

APPROVED AS TO FORM:

By: _____
Name: Larence M. Lansford, III
Title: City Attorney
Date: _____



Council Agenda Item

Budget Account Code:	Meeting Date: July 19, 2022
Budgeted Amount:	Department/ Requestor: Luke B. Olson City Administrator
Fund Balance-before expenditure:	Prepared by: Luke B. Olson
Estimated Cost:	Date Prepared: July 13, 2022
Exhibits:	1. Resolution 2. Capital Asset Police and Procedure (Exhibit A)

AGENDA SUBJECT

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS ADOPTING THE CAPITAL ASSET POLICY AND PROCEDURES ATTACHED HERETO AS EXHIBIT A; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

SUMMARY

The goal of the capital asset inventory system and this policy is to provide control and accountability over capital assets the City of Parker owns/leases.

The policy and procedures laid out in the policy are minimum requirements for capital assets the City of Parker departments must meet. City Staff is currently updating/building a capital asset registry. This policy defines requirements for the recording and disposition of capital assets based on valuation criteria.

POSSIBLE ACTION

1. Approve the Resolution adopting the Capital Asset Policy;
2. Not approve the Resolution adopting the Capital Asset Policy;
3. Postpone the item.

Inter – Office Use			
Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Luke B. Olson</i>	Date:	Enter Text Here
City Attorney:	<i>Trey Lansford</i>	Date:	Enter Text Here
City Administrator:	<i>Luke B. Olson</i>	Date:	Enter Text Here

RESOLUTION NO. 2022-706
(2021-2022 Capital Asset Policy)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS ADOPTING THE CAPITAL ASSET POLICY AND PROCEDURES ATTACHED HERETO AS EXHIBIT A; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council has considered the need for a Capital Asset Policy and Procedure (“CAP”) for the City; and

WHEREAS, the City Council has reviewed the attached CAP and determined it is in the best interest of the City to approve of the policy;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS AS FOLLOWS:

SECTION 1. The recitals contained in the preamble of this resolution are incorporated into the body of this resolution as is set out fully herein.

SECTION 2. The City of Parker Capital Asset Policy and Procedures, attached hereto as Exhibit A, is hereby adopted and shall govern the tracking, maintenance, and disposal of capital assets for the City from and after the effective date of this resolution.

SECTION 3. All provisions of the resolutions of the City of Parker, Texas, in conflict with the provisions of this resolution be, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this resolution shall remain in full force and effect.

SECTION 4. Should any word, sentence, paragraph, subdivision, clause, phrase, or section of this resolution be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said resolution which shall remain in full force and effect.

SECTION 5. This resolution shall become effective immediately from and after its passage.

DULY RESOLVED AND ADOPTED by the City Council of the City of Parker, Texas, on this the 19th day of July, 2022.

CITY OF PARKER:

Lee Pettle, Mayor

ATTEST:

Patti Scott Grey, City Secretary

APPROVED AS TO LEGAL FORM:

Larence M. Lansford, III, City Attorney

Proposed

Exhibit A

City of Parker, Texas
Capital Asset Policy and Procedures
Effective July 19, 2022

1.1 Policy Goal

The goal of a capital asset inventory system and this policy is to provide control and accountability over capital assets.

These policies and procedures are the minimum requirements for capital assets that departments must meet. A department may maintain its capital asset inventory system in greater detail, or use additional supporting documentation, as long as it meets the required minimum standards.

1.2 Authority

The City of Parker requires all departments to use this policy to protect and report on assets held by the City.

1.3 Responsibility

The responsibility for the custody, use, control, and care of City property lies with each City department. The department director should ensure that the department maintains adequate internal control procedures. These internal control procedures must comply with City ordinances, policies, rules, and requirements. It is each City employee's responsibility to use property only for City purposes and to exercise reasonable care for its safekeeping.

Additions, disposals, and transfer of capital assets will be recorded in accordance with GAAP (Generally Accepted Accounting Principles). The Finance Department will tag capital assets on a regular basis, with the assistance of the department in possession of the capital assets.

2.0 Capital Assets Defined

Capital assets are real or personal property that have a value equal to or greater than the capitalization threshold for the particular classification of the asset, as hereinafter defined, and have an estimated life of longer than one year.

Assets which are purchased, constructed, or donated that meet or exceed established capitalization thresholds will be recorded by the City.

Capital assets include: land, land improvements, buildings, building improvements, machinery and equipment, computer equipment, vehicles and heavy equipment, infrastructure, and construction in progress.

Fixed asset components having a unit cost under the City's threshold amount should be capitalized if they are originally purchased as part of a system and the system has a value equal to or exceeding the capitalization threshold. To track on a group basis, items must have the same characteristics, purchase/in-line service date, class code, and be visually identifiable as logically belonging to the group.

3.0 Capitalization Thresholds

With the exception of assets acquired with grant funds, which will be capitalized based on grant agreement and guidelines, and the acquisition of vehicles, the capitalization threshold is established for each capital asset category as follows:

<u>Asset Category</u>	<u>Minimum</u>
Land	\$1
Land Improvements	\$12,500
Building	\$25,000
Building Improvements	\$25,000
Computer Equipment	\$2,500
Machinery and Equipment	\$2,500
Infrastructure	\$25,000

Donated capital assets will be recorded at their estimated fair market value at the time of acquisition plus ancillary charges.

4.1 Capital Asset Categories

4.2 Land

Land is to be capitalized but not depreciated. It is recorded at historical cost and remains at that cost until disposal. The following ancillary costs should be included as part of the cost of land: commissions; professional fees; grading; removal, relocation, or reconstruction of property of others; and other costs incurred in acquiring the land. All land will be capitalized regardless of cost.

4.3 Land Improvements

Land improvements consist of re-conditioning, other than buildings, that prepare land for its intended use. Examples include: retaining walls, parking lots, sidewalks, outdoor lighting, fencing/gates, landscaping, sprinkler systems, fountains, sport fields, or bleachers.

4.4 Buildings

Buildings should be recorded at either their acquisition cost or construction cost. Ancillary costs for buildings include: professional fees, damage payments, costs of fixtures permanently attached to a building or structure, interest, related costs incurred during construction, and any other cost necessary to place a building or structure into its intended location and condition for use.

4.5 Building Improvements

Building improvements that extend the useful life of the building by more than 25% should be capitalized. Examples of building improvements

include: major roofing projects that tear the original roof down to the joints or peak a flat roof, major energy conservation projects, or additions to buildings.

4.6 Machinery and Equipment

Machinery and equipment are tangible assets to be used for operations, the benefits of which extend beyond one year from date of acquisition and rendered into service. Examples of this category are: office equipment, audiovisual equipment, machinery, furniture and fixtures, and lawn equipment. Ancillary costs include freight and storage costs, installation costs, and professional fees.

4.7 Computer Equipment

Computers and software which meet or exceed the capitalization threshold will be capitalized. Ancillary costs for computer equipment will follow the same basic guidelines as the machinery and equipment category.

4.8 Vehicles and Heavy Equipment

Motored vehicles and heavy equipment will be capitalized regardless of cost or value. Any additional equipment required in placing the vehicle in operation and that adds value to the vehicle will be capitalized. Examples of these additions are: lettering, sirens, light bars, and tool boxes.

4.9 Infrastructure

Infrastructure assets are long-lived assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include: streets, roads, bridges, sidewalks, street signs, street and traffic lighting, and storm water, and sewer drainage systems.

4.10 Construction in Progress

Construction in progress is the economic construction activity status of buildings and other structures, infrastructures, additions, and reconstruction which are substantially incomplete. Construction in progress assets should be capitalized to their appropriate capital asset categories upon completion or when the asset is placed into service.

5.0 Repairs and Maintenance

The following will determine if maintenance or repair should be capitalized or expensed. With respect to asset improvements, costs over \$5,000 should be capitalized if:

1. The estimated life of the asset is extended by more than 25%;
2. The cost results in an increase in the capacity of the asset;
3. The efficiency of the asset is increased by more than 10%; or
4. Significantly changes the character of the asset.

Maintenance costs allow an asset to continue to be used during its originally established useful life. Maintenance costs are expenses in the period incurred. The following improvements will not significantly increase the estimated life, capacity, or efficiency of the asset and therefore will be considered maintenance and will not be capitalized: tuckpointing, roof repair or replacement (unless it extends the life of the building by more than 25%, such as replacing a flat roof with a pitched roof), window replacement (unless replaced with energy efficient

windows), repainting, re-carpeting, and remodeling (converting) a building to a different use where remodeling does not extend the useful life of the structure itself, etc. For equipment, maintenance contracts will not be capitalized.

6.0 **Depreciation**

Depreciation is the process of allocating the cost of tangible property over its estimated useful life. Depreciation will be calculated using the straight-line method. In straight-line depreciation, the cost of the asset is pro-rated over the estimated useful life of the asset. The salvage value of all depreciable assets will be zero. For proprietary type funds, the depreciation amounts calculated are reported in the general ledger. For governmental type funds, the depreciation amounts are not reported at the fund level in the account of the governmental funds, only in the Comprehensive Annual Financial Report (C.A.F.R.).

All assets will be reported until disposal. When capital assets are sold, or otherwise disposed of, the historical cost of such assets and any accumulated depreciation are removed from asset accounts. Land is deemed to be inexhaustible; therefore, it will not be depreciated. Construction in progress is not depreciated until the asset is placed into service.

7.0 **Tagging of Capital Assets**

The purpose of capital asset tagging is to facilitate accounting for the asset, aid in its identification if the asset is stolen, and to discourage theft. All movable capital assets will be physically tagged by using a standardized adhesive tag with the following information:

City of Parker Property, optional bar code, and an assigned control number (capital asset number).

Occasionally, it will be impractical to physically tag items such as vehicles, land, buildings, infrastructure, and improvements other than building assets. Instead, a capital asset number will be assigned.

Control and accountability of vehicles will be based on the VIN number and unit number assigned by the City's Finance Department.

8.0 **Capital Asset Recording**

Once assets are assigned an identification number, the Finance Department will update the Fixed Asset System by entering each capital asset in the system and including the following information:

- Asset Identification Number
- Asset Description Serial
- Number (if applicable)
- Date of Acquisition
- Acquisition cost
- Asset Class Type
- Purchase Order Number (if applicable)
- Physical Location
- Asset Life
- Vendor Name (if applicable)
- Department Responsible for Asset

Fund/Account Purchasing Asset
Method of Acquisition
Date and Method of Disposition
Asset Classification (Government/Proprietary)

9.0 Disposal of Capital Assets Owned

Upon the disposal of an asset, the department responsible for the asset will substantiate this action with a Fixed Asset Transfer/Disposition Form approved by the department director. The form will include the asset tag and should be submitted to the Finance Department within a reasonable amount of time after the asset disposal.

10.0 Leased Equipment

Equipment should be capitalized if the lease agreement is non-cancelable and meets any one of the following criteria:

1. The lease transfers ownership of the property by the end of the lease term.
2. The lease contains a bargain purchase option And the lease term is equal to 75% or more of the estimated economic life of the leased property.
3. The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90% of the fair value of the leased property.

11.0 Leased Vehicles

Disposal of leased vehicles will be in accordance with the terms and conditions of the lease. Department directors will review and make sure any equipment owned by the City of Parker will be removed before turning a leased vehicle back over to the leasing company.



Council Agenda Item

Budget Account Code:	Meeting Date:	See above.
Budgeted Amount:	Department/ Requestor:	Council
Fund Balance-before expenditure:	Prepared by:	ACA/CS Scott Grey
Estimated Cost:	Date Prepared:	July 14, 2022
Exhibits:	<u>None (Use links.)</u>	

AGENDA SUBJECT

UPDATE(S):

ANY COMMITTEE UPDATES, AS NEEDED.

MONTHLY/QUARTERLY REPORTS

- [June 2022 - Building Permit/Code Report](#)
- [June 2022 – Court Report](#)
- [June 2022 – Finance \(monthly financials\) Report](#)
- [June 2022 – Police Report](#)
- [June 2022 – Republic Services Inc., dba Allied Waste Services of Plano](#)
- [June 2022 – Website \(PIWIK\) Report](#)

SUMMARY

Please review information provided.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	07/14/2022
City Attorney:	<i>Trey Lansford</i>	Date:	07/14/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	07/15/2022



Council Agenda Item

Budget Account Code:	Meeting Date: See above.
Budgeted Amount:	Department/ Requestor: Council
Fund Balance-before expenditure:	Prepared by: ACA/CS Scott Grey
Estimated Cost:	Date Prepared: July 14, 2022
Exhibits:	<u>Future Agenda Items</u>

AGENDA SUBJECT

FUTURE AGENDA ITEMS

SUMMARY

Please review information provided.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use

Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	07/14/2022
City Attorney:	<i>Trey Lansford</i>	Date:	07/14/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	07/15/2022

FUTURE AGENDA ITEMS

AGENDA DATE	ITEM DESCRIPTION	CONTACT	Notes
2022			
Feb(Mar)-May (July), Aug, Nov	Fire Department Quarterly Report	Sheff/Miller	1st Qtr 2022 0621 CC Agenda
Feb(Mar)-May (July), Aug, Nov	Investment Quarterly Report	Savage	1st Qtr 2022 0419 CC Agenda
	Council Committee Updates	Council	2022 0126 Any Committees updates, as needed
Tentatively - August XX, 2022	Other Maps - Zoning, Transportation, Annexation,	Olson/Machado	2022 0330 Possibly Annexation, Thoroghfare, & ?Land Use? Maps
Tentatively - August 2, 2022	Zoning Code		Added back 2022 0615
Tentatively - August XX, 2022	0601 Ord801 2021 No Thru Truck Traffic	Council/Brooks	Update - Review periodically; Ordinance will be reviewed for effectiveness in one year (Ord. No. 801); Signs up 2022 0608
Tentatively - August XX, 2022	Parks and Recreation (P&R) Commission Review & Recognition		0820 Ord766 2019 Reinstating P&R Commission - Review - 97.06 (c) Review of servcies and needs.
August 22, 2022	Facility Bond	Mayor	MLP wanted last date for Nov. 8, 2022 election
Tentatively - August 2, 2022	Workshop - CIP	Lynch	MLP added 2022 0713
Tentatively - September 6, 2022	Cancel/Reschedule 2022 1004 due to NNO & TML	Mayor	Checked w/Mayor Pettle - okay
Tentatively - September 6, 2022	Cancel/Reschedule 2022 1104 EV - 2022 1108 Election	Mayor	Checked w/Mayor Pettle - okay
Tentatively - 2022	Water Rate Analysis - Ongoing	Olson/Machado	0810 Ord739 2016 Water Rate Amendments for 2016-2020; Waiting on numbers; Finalizing
Tentatively - 2022	Oncor & Frontier Franchise (All?) - Review Ongoing		2021 0615 added - When due
Tentatively - 2022	Civic Plus Contract?	Pettle	Work in Progress; CALO - no contract - reviewing pricing options
Tentatively - 2022	Comp Plan	Pettle/Slaughter	Added 2022 0330 Agenda Meeting; by end of year; waiting on maps