MINUTES

CITY COUNCIL MEETING

AUGUST 15, 2023

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 3:01 p.m. Mayor Pro Tem Jim Reed and Councilmembers Todd Fecht (arrived at 5:18 p.m.), Randy Kercho, Terry Lynch, and Amanda Noe were present.

Staff Present: City Administrator Luke Olson, Asst. City Administrator/City Secretary Patti Scott Grey, Finance/Human Resources Director Grant Savage, City Attorney Amy J. Stanphill, Public Works Director Gary Machado, City Engineer John Birkhoff, P.E., and Fire Chief Mike Sheff

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.**

No comments

WORKSHOP

PROPOSED FY 2023-2024 BUDGET

Mayor Pettle turned the meeting over to Finance/Human Resources Director Savage, who reviewed the following information:

City Council Work Session FY 20232024 Budget Workshop, dated August 15, 2023;

Proposed Budget FY23-24, dated August 2, 2023; and

Supplemental Ranking - General Fund, dated August 2, 2023.

Mr. Savage asked for comments and questions from the City Council and noted suggested changes.

After discussion, Mr. Savage said he would provide the City Council with a Proposed Budget – Revised, reflecting the changes discussed. ***[See Exhibit 1 – City Council Work Session FY 20232024 Budget Workshop PowerPoint", dated August 15, 2023 and the Proposed Budget - Revised.]***

ADJOURN

Mayor Lee Pettle adjourned the meeting at 5:27 p.m.

CITY OF PARKER
COLLIN COUNTY, TEXAS

APPROVED:

Mayor Lee Pettle

ATTESTED:

Patti Scott Grey, City Secretary

Approved on the __19th__ day
of ______September_____, 2023.

CITY OF PARKER
Uniquely Country

City Council Work Session
FY 2023-2024
Budget Workshop

Tuesday, August 15, 2023

Exhibit 1

CITY OF PARKER

Uniquely Country

GENERAL FUND SUMMARY

CITY OF PARKER
Uniquely Country

FY 2023-2024
GENERAL FUND SUMMARY

	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Y-T-D Actual 4/30/23	Proposed Budget FY2023-24	FY2022-23 vs FY2023-24
GENERAL FUND								
REVENUES:								
Taxes								
Property (current)	$ 2,898,240	$ 3,295,340	$ 3,692,256	$ 4,055,959	$ 4,346,732	$ 4,291,522	$ 5,095,872	17.2%
Property (delinquent)	18,552	40,154	21,220	88,582	50,818	15,568	53,906	6.1%
Sales & Use	233,078	265,351	361,880	410,537	439,174	225,246	383,000	-12.8%
Franchise Fees	272,961	254,870	313,579	338,312	273,000	183,782	302,000	10.6%
Licenses, Fees & Permits	444,041	477,576	851,282	366,428	280,500	144,871	210,000	-25.1%
Investment Income	78,090	72,551	48,718	36,084	32,000	120,503	319,000	896.9%
Fines, Warrants & Seizures	218,283	184,221	217,792	215,717	215,000	110,368	215,000	0.0%
Miscellaneous	81,420	89,304	265,558	116,022	12,600	13,286	18,100	43.7%
Total Revenues	**$ 4,244,666**	**$ 4,679,368**	**$ 5,772,285**	**$ 5,627,641**	**$ 5,649,824**	**$ 5,105,145**	**$ 6,596,878**	**16.8%**
EXPENDITURES:								
Current:								
Administration	$ 965,435	$ 625,861	$ 679,396	$ 833,241	$ 950,028	$ 455,586	$ 990,616	4.3%
Police	1,275,109	1,140,983	1,234,255	1,199,519	1,462,023	580,147	1,552,040	6.2%
Fire	644,673	1,924,026	794,826	857,242	980,984	553,498	983,151	0.2%
Public Works	964,741	468,771	509,354	544,291	571,938	276,224	616,683	7.8%
Non-Department	129,509	439,676	537,574	496,662	537,351	330,115	591,881	10.1%
Total Expenditures	**$ 3,979,466**	**$ 4,599,318**	**$ 3,755,405**	**$ 3,930,955**	**$ 4,502,324**	**$ 2,195,571**	**$ 4,734,372**	**5.2%**
Net Change in Fund Balance - Excess (Deficit)	**$ 265,200**	**$ 80,050**	**$ 2,016,880**	**$ 1,696,686**	**$ 1,147,500**	**$ 2,909,575**	**$ 1,862,506**	
Transfer from Water/Wastewater Fund	-	25,000	25,000	25,000	25,000	-	25,000	0.0%
Transfer from Solid Waste Fund	-	22,600	22,584	25,000	25,000	-	25,000	0.0%
Transfer to Capital Project Funds	-	(625,000)	(850,000)	(950,000)	(895,000)	-	(900,000)	0.6%
Transfer to Parks Fund	-	-	(5,000)	(2,500)	(2,500)	-	(2,500)	0.0%
Transfer to Other Funds	-	(55,083)	(8,505)	-	-	-	-	
Transfer to Technology Replacement Fund	-	-	-	(50,000)	(50,000)	-	(100,000)	100.0%
Transfer to Equipment Replacement Fund	-	(250,000)	(250,000)	(250,000)	(250,000)	-	(350,000)	40.0%
Other Financing Sources	**$ -**	**$ (882,483)**	**$ (1,065,921)**	**$ (1,202,500)**	**$ (1,147,500)**	**$ -**	**$ (1,302,500)**	**13.5%**
Net Change in Fund Balance	**$ 265,200**	**$ (802,433)**	**$ 950,959**	**$ 494,186**	**$ (0)**	**$ 2,909,575**	**$ 560,006**	

CITY OF PARKER
Uniquely Country

FY 2023-2024

PROPERTY TAX

- 2023 TOTAL TAXABLE VALUE - $1,698,917,381
  - INCREASE OF $238,334,732 (16.3%) FROM PREVIOUS YEAR ($769,059)
  - OF THAT AMOUNT, $70,670,889 IS FROM NEW TAXABLE PROPERTY ADDED ($228,041)

- $0.01 CHANGE IN PROPERTY TAX RATE AFFECTS CITY BUDGET BY $169,891
- $0.01 CHANGE IN PROPERTY TAX RATE AFFECTS AVERAGE HOMEOWNER BY $106.75 (BASED ON AVERAGE HOME VALUE OF $1,067,599 IN FY 2023-2024)

CITY OF PARKER

Uniquely Country

COMBINED BUDGET SUMMARY

CITY OF PARKER
Uniquely Country

FY 2023-2024
COMBINED BUDGET SUMMARY

			FY 2022-23				FY 2023-24			
Fund	Fund Title	Audited Fund Balance 9/30/22	Total Revenues	Total Expenditures	Net Inc/(Dec)	Estimated Fund Balance 9/30/23	Total Revenues	Total Expenditures	Net Inc/(Dec)	Estimated Fund Balance 9/30/24
01	General Fund	5,534,942	5,699,824	5,699,824	(0)	5,534,942	6,646,878	6,086,872	560,006	6,094,948
03	Water/Wastewater Fund	4,392,096	4,287,600	4,355,239	(67,639)	4,324,457	5,432,200	5,312,825	119,375	4,443,832
05	Solid Waste Fund	100,823	540,000	540,000	-	100,823	576,000	576,000	-	100,823
21	Law Enforcement Fund	4,917	-	-	-	4,917	-	4,917	(4,917)	-
22	Equipment Replacement Fund	643,245	275,000	295,000	(20,000)	623,245	515,000	336,500	178,500	801,745
23	Court Security Fund	49,685	4,200	3,500	700	50,385	4,500	5,000	(500)	49,885
24	Court Technology Fund	7,258	4,200	2,950	1,250	8,508	4,000	2,950	1,050	9,558
25	Child Safety Fund	7,128	6,000	2,000	4,000	11,128	6,000	6,000	-	11,128
26	Police Donations Fund	8,898	1,000	1,000	-	8,898	1,000	2,500	(1,500)	7,398
27	Fire Donations Fund	124,521	2,150	25,000	(22,850)	101,671	2,150	54,200	(52,050)	49,621
28	Technology Replacement Fund	35,581	55,000	55,000	-	35,581	105,000	105,000	-	35,581
29	Parks Fund	16,383	7,500	21,500	(14,000)	2,383	7,500	7,500	-	2,383
40	General Obligations Debt Service Fund	260,580	413,553	420,021	(6,468)	254,112	336,478	335,738	740	254,852
41	Revenue Bond I&S Fund	-	551,563	551,563	-	-	556,478	556,478	-	-
60	Utility Impact Fee Fund	1,871,001	200,000	-	200,000	2,071,001	75,000	-	75,000	2,146,001
61	Street Construction Fund	841,942	500,000	200,000	300,000	1,141,942	880,000	2,000,000	(1,120,000)	21,942
62	Utility Construction Fund	567,155	-	87,268	(87,268)	479,887	-	205,000	(205,000)	274,887
63	Drainage Improvement Fund	218,239	95,000	-	95,000	313,239	100,000	100,000	-	313,239
65	Facilities Improvement Fund	701,833	300,000	50,000	250,000	951,833	300,000	300,000	-	951,833

CITY OF PARKER

Uniquely Country

SUPPLEMENTALS

CITY OF PARKER
Uniquely Country

FY 2023-2024
SUPPLEMENTALS
GENERAL FUND

Item	Department Name	Supplemental Description (Short Name)	Cost	Reoccurring Cost	One-time Cost
1	Benefits	Longevity Pay	7,816	7,816	-
2	Benefits	TMRS Contribution	46,168	46,168	-
3	Benefits	Deferred Compensation	66,883	66,883	-
4	Benefits	Vision Insurance	2,508	2,508	-
5	Benefits	Long-Term Disability	7,500	7,500	-
6	Fire	(4) SCBA Scott Air Packs - Replacement for Engine	32,000	-	32,000
7	Parks & Rec	Events (such as ParkerFest)	15,000	10,000	5,000
		TOTAL:	**$ 177,875**	**$140,875**	**$ 37,000**

CITY OF PARKER
Uniquely Country

FY 2023-2024
SUPPLEMENTALS
EQUIPMENT REPLACEMENT FUND

Item	Department Name	Supplemental Description (Short Name)	Cost	Reoccurring Cost	One-time Cost
1	Fire	Replace Unit #10-811 (2010 Ford F-750 Brush Truck)	200,000	-	200,000
2	Fire	Replace Unit #02-811 (2002 Smeal Fire Truck-Pumper) payment FY25-26	-	-	-
3	Public Works	Replace Unit #06-320 (2006 Cub Cadet Utility Vehicle 4x4)	16,500		16,500
		TOTAL:	**$ 216,500**	**$ -**	**$216,500**

CITY OF PARKER
Uniquely Country

Comments or Questions?

CITY OF PARKER

This budget will raise more total property taxes than last year's budget by $644,992 or 13.33%, and of that amount, $264,155 is tax revenue to be raised from new property added to the tax roll this year.

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

	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Y-T-D Actual 4/30/23	Proposed Budget FY2023-24	FY2022-23 vs FY2023-24
GENERAL FUND								
REVENUES:								
Taxes								
Property (current)	$ 2,898,240	$ 3,295,340	$ 3,692,256	$ 4,055,959	$ 4,346,732	$ 4,291,522	$ 5,095,872	17.2%
Property (delinquent)	18,552	40,154	21,220	88,582	50,818	15,568	53,906	6.1%
Sales & Use	233,078	265,351	361,880	410,537	439,174	225,246	383,000	-12.8%
Franchise Fees	272,961	254,870	313,579	338,312	273,000	183,782	302,000	10.6%
Licenses, Fees & Permits	444,041	477,576	851,282	366,428	280,500	144,871	210,000	-25.1%
Investment Income	78,090	72,551	48,718	36,084	32,000	120,503	319,000	896.9%
Fines, Warrants & Seizures	218,283	184,221	217,792	215,717	215,000	110,368	215,000	0.0%
Miscellaneous	81,420	89,304	265,558	116,022	12,600	13,286	18,100	43.7%
Total Revenues	**$ 4,244,666**	**$ 4,679,368**	**$ 5,772,285**	**$ 5,627,641**	**$ 5,649,824**	**$ 5,105,145**	**$ 6,596,878**	**16.8%**
EXPENDITURES:								
Current:								
Administration	$ 965,435	$ 625,861	$ 679,396	$ 833,241	$ 950,028	$ 455,586	$ 1,000,427	5.3%
Police	1,275,109	1,140,983	1,234,255	1,199,519	1,462,023	580,147	1,574,405	7.7%
Fire	644,673	1,924,026	794,826	857,242	980,984	553,498	1,015,151	3.5%
Public Works	964,741	468,771	509,354	544,291	571,938	276,224	623,822	9.1%
Non-Department	129,509	439,676	537,574	496,662	537,351	330,115	599,381	11.5%
Total Expenditures	**$ 3,979,466**	**$ 4,599,318**	**$ 3,755,405**	**$ 3,930,955**	**$ 4,502,324**	**$ 2,195,571**	**$ 4,813,185**	**6.9%**
Net Change in Fund Balance - Excess (Deficit)	**$ 265,200**	**$ 80,050**	**$ 2,016,880**	**$ 1,696,686**	**$ 1,147,500**	**$ 2,909,575**	**$ 1,783,693**	
Transfer from Water/Wastewater Fund	-	25,000	25,000	25,000	25,000	-	25,000	0.0%
Transfer from Solid Waste Fund	-	22,600	22,584	25,000	25,000	-	25,000	0.0%
Transfer to Capital Project Funds	-	(625,000)	(850,000)	(950,000)	(895,000)	-	(1,370,000)	53.1%
Transfer to Parks Fund	-	-	(5,000)	(2,500)	(2,500)	-	(12,500)	400.0%
Transfer to Other Funds	-	(55,083)	(8,505)	-	-	-	-	
Transfer to Technology Replacement Fund	-	-	-	(50,000)	(50,000)	-	(100,000)	100.0%
Transfer to Equipment Replacement Fund	-	(250,000)	(250,000)	(250,000)	(250,000)	-	(350,000)	40.0%
Other Financing Sources	**$ -**	**$ (882,483)**	**$ (1,065,921)**	**$ (1,202,500)**	**$ (1,147,500)**	**$ -**	**$ (1,782,500)**	**55.3%**
Net Change in Fund Balance	**$ 265,200**	**$ (802,433)**	**$ 950,959**	**$ 494,186**	**$ (0)**	**$ 2,909,575**	**$ 1,193**	

COMBINED BUDGET SUMMARY - ALL FUNDS

Fund	Fund Title	Audited Fund Balance 9/30/22	FY 2022-23 Total Revenues	FY 2022-23 Total Expenditures	FY 2022-23 Net Inc/(Dec)	Estimated Fund Balance 9/30/23	FY 2023-24 Total Revenues	FY 2023-24 Total Expenditures	FY 2023-24 Net Inc/(Dec)	Estimated Fund Balance 9/30/24
01	General Fund	5,534,942	5,699,824	5,699,824	(0)	5,534,942	6,646,878	6,645,685	1,193	5,536,135
03	Water/Wastewater Fund	4,392,096	4,287,600	4,355,239	(67,639)	4,324,457	5,432,200	5,326,195	106,005	4,430,462
05	Solid Waste Fund	100,823	540,000	540,000	-	100,823	576,000	576,000	-	100,823
21	Law Enforcement Fund	4,917	-	-	-	4,917	-	4,917	(4,917)	-
22	Equipment Replacement Fund	643,245	275,000	295,000	(20,000)	623,245	515,000	336,500	178,500	801,745
23	Court Security Fund	49,685	4,200	3,500	700	50,385	4,500	5,000	(500)	49,885
24	Court Technology Fund	7,258	4,200	2,950	1,250	8,508	4,000	2,950	1,050	9,558
25	Child Safety Fund	7,128	6,000	2,000	4,000	11,128	6,000	6,000	-	11,128
26	Police Donations Fund	8,898	1,000	1,000	-	8,898	1,000	2,500	(1,500)	7,398
27	Fire Donations Fund	124,521	2,150	25,000	(22,850)	101,671	2,150	54,200	(52,050)	49,621
28	Technology Replacement Fund	35,581	55,000	55,000	-	35,581	105,000	105,000	-	35,581
29	Parks Fund	16,383	7,500	21,500	(14,000)	2,383	17,500	17,500	-	2,383
40	General Obligations Debt Service Fund	260,580	413,553	420,021	(6,468)	254,112	336,478	335,738	740	254,852
41	Revenue Bond I&S Fund	-	551,563	551,563	-	-	556,478	556,478	-	-
60	Utility Impact Fee Fund	1,871,001	200,000	-	200,000	2,071,001	75,000	-	75,000	2,146,001
61	Street Construction Fund	841,942	500,000	200,000	300,000	1,141,942	1,350,000	2,470,000	(1,120,000)	21,942
62	Utility Construction Fund	567,155	-	87,268	(87,268)	479,887	-	205,000	(205,000)	274,887
63	Drainage Improvement Fund	218,239	95,000	-	95,000	313,239	100,000	100,000	-	313,239
65	Facilities Improvement Fund	701,833	300,000	50,000	250,000	951,833	300,000	300,000	-	951,833

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

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
GENERAL FUND REVENUES										
01-000-4100	Property Tax - Current		2,898,240	3,295,340	3,692,256	4,055,959	4,346,732	4,291,522	5,095,872	17%
	($1,698,917,381/100 x 0.302978 tax rate x 99% collection rate)	5,095,872								
01-000-4102	Property Tax - Delinquent		8,192	26,946	8,620	67,385	40,818	6,588	43,906	8%
	($1,458,020,342/100 x 0.301137 tax rate x 1% collection rate)	43,906								
01-000-4104	Penalty & Interest		10,360	13,207	12,601	21,197	10,000	8,980	10,000	0%
01-000-4200	Sales Tax		230,007	262,590	358,488	406,982	436,174	222,393	380,000	-13%
01-000-4202	Mixed Drink Tax		3,071	2,761	3,393	3,555	3,000	2,853	3,000	0%
01-000-4300	Franchise Fees - Electric		272,961	153,361	227,019	226,012	185,000	128,275	200,000	8%
	Oncor	60,000								
	Grayson-Collin	100,000								
	Farmers	40,000								
		200,000								
01-000-4302	Franchise Fees - Gas		-	25,785	42,782	64,513	40,000	43,827	60,000	50%
	Atmos	25,000								
	CoServ	35,000								
		60,000								
01-000-4304	Franchise Fees - Communications		-	74,943	43,778	47,787	48,000	11,679	42,000	-13%
	Charter	20,000								
	Frontier	22,000								
		42,000								
01-000-4306	Franchise Fees - Cable		-	781	-	-	-	-	-	
01-000-4400	Building Permits		414,708	465,553	767,427	283,477	200,000	132,751	150,000	-25%
01-000-4404	Special Use Permits		2,300	-	300	600	1,000	300	500	-50%
01-000-4406	Alarm Permits		17,985	6,760	10,200	11,465	9,500	8,985	9,500	0%
01-000-4500	Federal Grants		-	78,497	164,538	61,770	-	-	-	
01-000-4530	State Grants		1,196	1,185	1,136	983	1,100	-	1,100	0%
01-000-4602	Platting Fees		9,048	5,213	73,305	70,886	70,000	2,835	50,000	-29%
	King's Crossing Phase V	50,000								
01-000-4604	Filing Fees		-	50	50	-	-	-	-	
01-000-4606	False Alarm Fee		-	275	4,800	11,725	5,000	10,575	11,000	120%
01-000-4700	Court Fines		218,283	184,221	217,792	215,717	215,000	110,368	215,000	0%
01-000-4800	Interest		78,090	72,551	48,718	36,084	32,000	120,503	319,000	897%
	TexSTAR	150,000								
	ANB	25,000								
	CDARS	144,000								
		319,000								
01-000-4900	Donations		1,940	-	-	500	-	-	-	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
01-000-4902	Cash Over & Short		-	(1)	(67)	-	-	30	-	
01-000-4906	Misc Reimbursements		-	6,700	250	37,541	-	-	-	
01-000-4910	Sale of City Property		27,334	-	943	-	-	-	-	
01-000-4912	Other Income		50,951	2,140	93,039	1,432	4,000	1,325	4,000	0%
	Living Legacy Tree Program (Matches Expense 01-100-8622)	4,000								
01-000-4920	Credit Card Fees		-	508	919	2,071	2,500	1,356	2,000	-20%
01-000-5003	Transfer from Water/Wastewater Fund		-	25,000	25,000	25,000	25,000	-	25,000	0%
01-000-5005	Transfer from Solid Waste Fund		-	22,600	22,584	25,000	25,000	-	25,000	0%
Total General Fund Revenues			**4,244,666**	**4,726,968**	**5,819,869**	**5,677,641**	**5,699,824**	**5,105,145**	**6,646,878**	**17%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
GENERAL FUND EXPENDITURES										
City Council										
	Supplies									
01-100-8101	Office Supplies		-	957	-	67	500	-	500	0%
01-100-8103	Food		-	1,304	2,803	1,253	2,000	807	2,500	25%
01-100-8109	Reproduction Outside		-	490	1,235	93	1,250	663	1,250	0%
	Business Cards, Name Badges, Recognition Plaques	1,250								
01-100-8113	Computer Hardware/Software		-	5,758	-	-	-	-	-	
	Total Supplies		**-**	**8,509**	**4,038**	**1,413**	**3,750**	**1,470**	**4,250**	**13%**
	Maintenance									
01-100-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	-	
	Total Maintenance		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
	Services/Sundry									
01-100-8603	Travel/Training		-	2,671	1,420	-	6,000	-	6,000	0%
	TML	2,000								
	PFIA	1,500								
	Newly Elected Officials	1,500								
	P&Z Training	1,000								
		6,000								
01-100-8604	Associations		-	2,382	2,508	4,831	6,000	5,112	6,000	0%
	ATMOS Gas Steering Committee	300								
	ONCOR Cities Steering Committee	600								
	NCTCOG Membership & Emergency Preparedness	3,000								
	TCEQ Stormwater Permit	100								
	TML Member Service Fee (Based on population)	2,000								
		6,000								
01-100-8605	Professional Services		-	3,442	3,400	3,400	10,000	-	13,000	30%
	Municode	7,000								
	Consulting Services	6,000								
		13,000								
01-100-8614	Publications		-	463	1,418	4,588	1,500	171	2,500	67%
	Quarterly Newsletter									
01-100-8622	Special Events		-	2,527	1,201	738	9,000	-	9,000	0%
	Living Legacy Tree Program	4,000								
	Misc Events	5,000								
		9,000								
01-100-8626	Operating Contingency		-	-	-	-	-	-	-	
	Total Services/Sundry		**-**	**11,486**	**9,948**	**13,557**	**32,500**	**5,283**	**36,500**	**12%**
	Capital (Items over $5,000)									
01-100-8902	Hardware/Software		-	-	-	-	-	-	-	
	Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total Expenditures - City Council			**-**	**19,995**	**13,986**	**14,970**	**36,250**	**6,752**	**40,750**	**12%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
Administration										
	Salary & Benefits									
01-120-8001	Salary		266,503	217,402	225,819	300,964	329,619	165,869	346,680	5%
01-120-8003	Hourly		-	37,386	26,047	60,765	64,445	36,091	66,923	4%
01-120-8007	Car Allowance		-	3,462	3,657	3,614	3,600	2,008	3,600	0%
01-120-8009	Insurance Stipend		-	3,539	3,739	3,694	3,681	2,052	3,681	0%
01-120-8013	Overtime		-	175	54	-	1,500	-	1,500	0%
	Special Events	1,500								
01-120-8018	Longevity Pay		-	-	-	-	-	-	792	
	Supplemental									
	$4/month for each year of service	792								
01-120-8019	Medicare		4,238	3,289	3,196	5,151	5,841	2,978	6,136	5%
01-120-8021	Social Security		-	19	-	-	-	-	-	
01-120-8023	TMRS		32,400	33,659	34,646	51,763	55,180	29,326	67,269	22%
	Current Plan	58,821								
	Supplemental									
	Change Plan Design (7%/14%)	8,448								
		67,269								
01-120-8025	Health Insurance		44,316	43,269	43,621	69,721	78,582	43,503	89,229	14%
01-120-8027	Dental Insurance		-	1,960	1,848	2,692	2,777	1,698	3,203	15%
01-120-8029	Life Insurance		-	199	226	519	565	300	565	0%
01-120-8031	Unemployment		-	-	837	38	360	36	360	0%
01-120-8033	Workers Comp		1,014	-	-	-	-	-	-	
	Total Salary & Benefits		**348,471**	**344,358**	**343,691**	**498,921**	**546,150**	**283,861**	**589,939**	**8%**
	Supplies									
01-120-8101	Office Supplies		9,090	6,464	5,906	6,014	7,500	3,788	7,500	0%
01-120-8103	Food		2,521	335	800	1,027	1,700	945	1,700	0%
	Holiday Luncheon	1,200								
	Water	500								
		1,700								
01-120-8104	Uniforms		-	-	-	-	500	-	500	0%
01-120-8108	Postage		3,533	1,685	3,964	3,100	4,500	1,276	4,500	0%
01-120-8109	Reproduction Outside		-	1,398	1,006	3,064	1,800	60	1,400	-22%
	Business Cards, Envelopes	1,400								
01-120-8113	Computer Hardware/Software		175,215	3,417	1,645	-	-	1,439	-	
01-120-8116	Furniture, Fixture & Office Equipment		695	245	696	978	1,500	119	1,500	0%
	File Cabinets, Chair Replacements	1,500								
	Total Supplies		**191,053**	**13,544**	**14,017**	**14,182**	**17,500**	**7,626**	**17,100**	**-2%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
	Maintenance									
01-120-8402	Machinery, Tools & Equipment Maintenance		8,269	3,542	4,105	3,222	3,720	1,423	2,965	-20%
	Postage Meter Rental	315								
	Postage Machine Annual Maint	250								
	Copier Maint Agreement ($200 x 12 months x 50%)	1,200								
	Copier Overages	1,200								
		2,965								
01-120-8404	Software Maintenance		3,420	17,245	21,265	13,451	19,700	12,034	20,000	2%
	Tyler Technology Maint Agreement	17,000								
	DocuNav Support Agreement - Laserfiche	3,000								
		20,000								
01-120-8411	Other		12,214	-	-	-	-	-	-	
	Total Maintenance		**23,903**	**20,787**	**25,371**	**16,674**	**23,420**	**13,457**	**22,965**	**-2%**
	Services/Sundry									
01-120-8601	IT Services		46,803	-	-	-	-	-	-	
01-120-8603	Travel/Training		18,956	3,539	1,680	3,742	13,250	2,559	13,250	0%
	TCMA - Luke	2,050								
	ICMA - Luke	2,200								
	TCAA Conference - Amy	2,000								
	GFOAT Conference - Grant	2,000								
	TMCCP Seminars (3) - Patti	2,500								
	TML	1,500								
	HR Training	1,000								
		13,250								
01-120-8604	Associations		5,792	2,328	2,333	2,518	3,105	784	3,405	10%
	GFOAT - Grant	100								
	TCMA - Luke	450								
	ICMA - Luke	1,500								
	TMCA Lone Star Chapter - Patti	25								
	TMCCP - Patti	100								
	IIMC Membership - Patti	210								
	RIM ARMA - Patti	175								
	Notary - Patti	90								
	State Bar - Amy	285								
	NAP - Amy	110								
	TCAA - Amy	70								
	Costco	180								
	Election Law	60								
	Texas Municipal Clerks	50								
		3,405								

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
01-120-8605	Professional Services		134,505	42,924	64,269	49,935	78,790	31,305	72,000	-9%
	Property Tax Collection Fees	4,000								
	Collin Central Appraisal District	35,000								
	Election Fees	10,000								
	Filing Fees	1,000								
	TASC - COBRA Administration	1,500								
	TASC - FSA/HSA Administration	2,000								
	New Benefits	2,800								
	Employee Assistance Program (EAP)	2,500								
	Continuing Disclosure	3,500								
	Lexis Nexis - Legal	2,700								
	Shredding Services	2,000								
	Consulting Services	5,000								
		72,000								
01-120-8607	Medical		-	101	225	79	200	-	200	0%
	Pre-Employment Drug Testing/Physicals	200								
01-120-8614	Publications		5,535	8,166	12,085	22,584	18,160	3,561	18,800	4%
	Legal Notice Advertisement	15,000								
	Code of Ordinances	3,600								
	Tx Local Gov't Code Books	200								
		18,800								
01-120-8620	Utilities - Cell Phone		-	1,200	1,441	1,767	2,340	1,286	3,000	28%
	L. Olson ($55 x 12)	660								
	P. Grey ($50 x 12)	600								
	A. Stanphill ($55 x 12)	660								
	iPad ($45 x 12 x 2)	1,080								
		3,000								
	Total Services/Sundry		**211,591**	**58,258**	**82,032**	**80,625**	**115,845**	**39,495**	**110,655**	**-4%**
	Capital (Items over $5,000)									
01-120-8902	Hardware/Software		-	-	-	2,503	-	-	-	
01-120-8906	Furniture/Fixtures		-	-	-	-	-	-	-	
	Total Capital		**-**	**-**	**-**	**2,503**	**-**	**-**	**-**	
Total Expenditures - Administration			**775,018**	**436,947**	**465,112**	**612,904**	**702,915**	**344,438**	**740,659**	**5%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
Municipal Court										
	Salary & Benefits									
01-130-8003	Hourly		59,960	61,800	61,779	62,631	61,200	34,662	64,200	5%
01-130-8013	Overtime		-	-	-	-	200	-	200	0%
01-130-8018	Longevity Pay		-	-	-	-	-	-	1,440	
	Supplemental									
	$4/month for each year of service	1,440								
01-130-8019	Medicare		869	809	814	893	890	509	955	7%
01-130-8023	TMRS		7,458	7,957	8,294	8,858	8,410	4,915	10,440	24%
	Current Plan	9,152								
	Supplemental									
	Change Plan Design (7%/14%)	1,288								
		10,440								
01-130-8025	Health Insurance		13,743	14,699	16,140	18,342	20,513	10,569	22,001	7%
01-130-8027	Dental Insurance		-	569	597	624	694	387	801	15%
01-130-8029	Life Insurance		-	68	68	126	141	74	141	0%
01-130-8031	Unemployment		-	-	201	31	90	9	90	0%
01-130-8033	Workers Comp		198	-	-	-	-	-	-	
	Total Salary & Benefits		**82,228**	**85,902**	**87,894**	**91,505**	**92,139**	**51,124**	**100,268**	**9%**
	Supplies									
01-130-8101	Office Supplies		278	171	205	163	500	73	500	0%
01-130-8103	Food		64	29	-	-	150	-	150	0%
	Snacks for Court									
01-130-8107	Minor Tools & Equipment		-	-	-	-	-	-	-	
01-130-8109	Reproduction Outside		-	49	29	42	100	-	125	25%
	Warrant Roundup Postcards	50								
	Business Cards	75								
		125								
01-130-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	-	
	Total Supplies		**342**	**249**	**234**	**205**	**750**	**73**	**775**	**3%**
	Maintenance									
01-130-8404	Software Maintenance		-	-	-	2,378	3,000	1,765	3,000	0%
	MCRS - Court Software Support	2,000								
	MCRS - Jury Module	1,000								
		3,000								
01-130-8411	Other		5,622	-	-	-	-	-	-	
	Total Maintenance		**5,622**	**-**	**-**	**2,378**	**3,000**	**1,765**	**3,000**	**0%**
	Services/Sundry									
01-130-8603	Travel/Training		422	161	100	100	500	150	500	0%
	TCCA Conference - L. Newton	250								
	TMCEC Regional Conference - L. Newton	250								
		500								

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
01-130-8604	Associations		-	130	277	130	275	55	275	0%
	TCCA Membership - L. Newton	100								
	NTCCA Membership - L. Newton	100								
	TMCA Membership - L. Newton	75								
		275								
01-130-8605	Professional Services		101,803	82,478	111,792	111,049	114,200	51,228	114,200	0%
	Judge Services ($600x12)	7,200								
	Prosecutor Services ($500x12)	6,000								
	Jury Fees	1,000								
	State Court Costs	100,000								
		114,200								
	Total Services/Sundry		**102,224**	**82,769**	**112,170**	**111,279**	**114,975**	**51,433**	**114,975**	**0%**
	Capital (Items over $5,000)									
01-130-8906	Furniture/Fixtures		-	-	-	-	-	-	-	
	Total Capital		-	-	-	-	-	-	-	
Total Expenditures - Municipal Court			**190,416**	**168,920**	**200,298**	**205,367**	**210,864**	**104,395**	**219,018**	**4%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
Police										
	Salary & Benefits									
01-200-8001	Salary		-	254,819	250,971	206,635	259,622	102,464	267,459	3%
01-200-8003	Hourly		715,819	466,575	533,198	555,917	616,405	255,003	670,609	9%
01-200-8013	Overtime		17,573	16,329	10,063	10,229	15,000	5,902	15,000	0%
01-200-8015	Certification Pay		-	-	-	-	15,136	5,825	15,136	0%
01-200-8018	Longevity Pay		-	-	-	-	-	-	2,600	
	Supplemental									
	$4/month for each year of service	2,600								
01-200-8019	Medicare		10,629	9,778	10,333	10,681	13,139	5,242	14,077	7%
01-200-8023	TMRS		91,427	95,150	104,926	109,558	124,122	52,621	154,307	24%
	Current Plan	134,942								
	Supplemental									
	Change Plan Design (7%/14%)	19,365								
		154,307								
01-200-8025	Health Insurance		117,172	100,501	109,382	119,608	146,872	62,712	169,015	15%
01-200-8027	Dental Insurance		-	6,280	6,914	6,815	8,330	3,551	9,610	15%
01-200-8029	Life Insurance		-	736	783	1,382	1,695	670	1,695	0%
01-200-8031	Unemployment		-	-	2,924	270	1,080	81	1,080	0%
01-200-8033	Workers Comp		18,442	-	-	-	-	-	-	
	Total Salary & Benefits		971,061	950,169	1,029,493	1,021,095	1,201,401	494,071	1,320,588	10%
	Supplies (Items under $5,000)									
01-200-8101	Office Supplies		1,458	2,269	2,995	2,171	4,000	680	3,500	-13%
01-200-8103	Food		-	-	96	136	250	87	250	0%
	Coffee, Water, Gatorade									
01-200-8104	Uniforms		13,169	13,960	2,841	6,428	8,800	2,428	10,000	14%
	New Hire & Replacement Uniforms									
01-200-8105	Protective Clothing		-	3,844	2,319	1,174	700	-	8,750	1150%
	(3) Replacement Bulletproof Vests	3,750								
	(4) Bulletproof Vest - Vacant Positions	5,000								
		8,750								
01-200-8107	Minor Tools & Equipment		7,213	10,390	14,085	10,942	15,000	1,753	15,000	0%
	Flares	2,000								
	General Tools	500								
	Hazardous Waste Disposal	500								
	Range Supplies	500								
	General Equipment	6,000								
	Recognition Supplies	500								
	Batteries	500								
	Defensive Tactics Supplies	1,500								
	Personal Protective Equipment	3,000								
		15,000								
01-200-8109	Reproduction Outside		2,552	188	54	131	400	74	400	0%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
01-200-8111	Fuel		28,405	25,623	36,721	36,833	66,000	17,034	45,500	-31%
	(13,000 gallons x $3.50/gallon)									
01-200-8113	Computer Hardware/Software		3,247	9,874	5,245	1,317	4,500	1,278	4,000	-11%
01-200-8115	Communication Supplies		1,860	2,949	8,302	-	3,600	356	3,600	0%
01-200-8116	Furniture, Fixture & Office Equipment		-	-	807	185	2,150	-	1,500	-30%
01-200-8118	Public Safety		3,375	2,746	4,242	2,400	6,500	-	6,500	0%
	Ammunition	5,000								
	Range Fees	1,000								
	Targets, misc supplies	500								
		6,500								
01-200-8119	Investigation Supplies		613	2,188	734	882	1,000	-	1,000	0%
	General CSI Supplies	1,000								
01-200-8120	Crime Prevention		1,883	995	1,784	2,121	2,000	769	2,000	0%
	National Night Out	400								
	General Supplies	1,600								
		2,000								
01-200-8121	Donations		2,945	-	-	-	-	-	-	
	Total Supplies		66,719	75,024	80,224	64,722	114,900	24,459	102,000	-11%
	Maintenance									
01-200-8401	Vehicle Maintenance		19,473	20,194	22,984	29,738	29,120	11,728	30,000	3%
	Tires, repairs	26,000								
	Oil Changes / Car Washes	4,000								
		30,000								
01-200-8402	Machinery, Tools & Equipment Maintenance		-	2,340	2,012	2,138	3,917	887	3,917	0%
	Copier Maint Contract ($150 x 12 months)	1,800								
	Copier Overages ($60 x 12 months)	720								
	Motorola (Radio Service Contract)	1,397								
		3,917								
01-200-8403	Buildings & Structures Maintenance		-	-	295	-	2,500	-	-	-100%
01-200-8404	Software Maintenance		12,898	14,914	17,976	1,062	19,300	15,822	20,500	6%
	NetMotion License	1,400								
	Fortigate Firewall	1,500								
	Cradle Point Annual Service	1,200								
	ICS Records Management System	16,400								
		20,500								
01-200-8411	Other		728	-	-	-	-	-	-	
	Total Maintenance		33,099	37,448	43,266	32,939	54,837	28,437	54,417	-1%
	Services/Sundry									
01-200-8602	Communications Services		39,699	33,186	35,842	37,645	39,634	7,752	41,000	3%
	City of Murphy Dispatch Services	33,000								
	City of Plano Joint Radio Operations	8,000								
		41,000								

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
01-200-8603	Travel/Training		9,600	6,531	10,122	10,483	10,000	2,219	13,000	30%
	State Mandated Training	2,000								
	Developing Leaders for Texas Law Enforcement	700								
	Texas Police Chief's Association Conference - Price	1,200								
	General Training	8,000								
	Driver Training	1,100								
		13,000								
01-200-8604	Associations		3,908	855	750	701	1,175	175	1,025	-13%
	North Texas Crime Commission - Price	50								
	North Texas Police Chief's Association	25								
	Monthly NTCC Meetings ($35x6) - Price	210								
	TLERA - Hsieh	150								
	IACP Membership - Price	190								
	Texas Police Chief's Association - Price	400								
		1,025								
01-200-8605	Professional Services		24,608	23,875	24,209	21,783	25,730	18,149	27,005	5%
	Lexis Nexis ($215 x 12 months)	2,580								
	RMS Annual Support (1 x $325)	325								
	City of Murphy Animal Control Services	8,000								
	Leads Online	2,300								
	Child Abuse Task Force Agreement	2,500								
	Inmate Boarding	3,000								
	Fortinet	1,500								
	Innova Zone ($150 x 12 months)	1,800								
	TASER 60 Unlimited Plan	5,000								
		27,005								
01-200-8607	Medical		-	793	697	621	1,000	558	1,500	50%
	Pre-Employment Drug Testing/Physicals	1,500								
01-200-8615	Utilities - Electricity		5,594	-	-	-	-	-	-	
	(Moved to Non-Department)									
01-200-8620	Utilities - Cell Phone / Aircards		-	8,163	7,151	6,961	7,680	4,327	7,680	0%
	Cell Phones/Aircards ($640 x 12 months)	7,680								
01-200-8624	Training - State Funded		1,263	-	2,500	975	4,166	-	4,690	13%
01-200-8625	Tuition Reimbursement		-	-	-	-	1,500	-	1,500	0%
	Total Services/Sundry		84,673	73,405	81,271	79,170	90,885	33,179	97,400	7%
	Capital (Items over $5,000)									
01-200-8901	Radio/Communications		-	4,937	-	-	-	-	-	
01-200-8903	Motor Vehicles		119,557	-	-	-	-	-	-	
01-200-8904	Machines, Tools & Implements		-	-	-	1,593	-	-	-	
	Total Capital		119,557	4,937	-	1,593	-	-	-	
Total Expenditures - Police			1,275,109	1,140,983	1,234,255	1,199,519	1,462,023	580,147	1,574,405	8%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
Fire										
	Salary & Benefits									
01-250-8005	Part-Time		377,959	442,398	481,082	526,261	562,510	310,800	567,330	1%
01-250-8019	Medicare		29,020	6,414	6,867	7,946	8,156	4,667	8,226	1%
01-250-8021	Social Security		-	27,428	29,364	33,978	34,876	19,955	35,174	1%
01-250-8029	Life Insurance		-	6,307	6,307	6,307	7,500	-	7,500	0%
01-250-8031	Unemployment		1,235	8,137	9,388	1,426	4,050	216	4,050	0%
01-250-8033	Workers Comp		12,748	-	-	-	-	-	-	
	Total Salary & Benefits		**420,961**	**490,684**	**533,008**	**575,918**	**617,092**	**335,637**	**622,281**	**1%**
	Supplies (Items under $5,000)									
01-250-8101	Office Supplies		1,574	995	3,795	728	1,000	79	1,000	0%
01-250-8102	Janitorial Supplies		-	1,764	763	1,045	2,000	1,208	2,000	0%
01-250-8103	Food		-	411	622	268	1,500	-	1,500	0%
01-250-8104	Uniforms		8,341	12,129	7,798	8,333	10,000	6,928	10,500	5%
	Tshirts/Shorts/Hats	3,800								
	Nomex Class B Uniform	4,700								
	Uniform	2,000								
		10,500								
01-250-8105	Protective Clothing		19,753	36,584	32,949	6,233	39,000	32,558	42,900	10%
	Replacement Bunker Gear (8 x $3,400)	27,200								
	New Bunker Gear (2 x $3,400)	6,800								
	(5) Helmets, hoods, boots & gloves	8,900								
		42,900								
01-250-8106	Chemical, Medical, Surgical		3,844	6,182	7,168	6,919	5,000	3,425	5,000	0%
	EMS Supplies									
01-250-8107	Minor Tools & Equipment		24,923	12,819	13,306	590	10,000	54	42,000	320%
	Personnel Accountability Tags	500								
	Fire Suppression & Hazmat	1,500								
	Durable Medical Equipment	1,000								
	SCBA Replacement Tanks (7 x $1,000)	7,000								
		10,000								
	Supplemental									
	(4) SCBA Scott Air Packs for Engine	32,000								
01-250-8109	Reproduction Outside		300	-	-	-	100	-	100	0%
01-250-8111	Fuel		14,438	5,874	8,029	11,064	31,800	6,829	18,550	-42%
	(5,300 gallons x $3.50/gallon)									
01-250-8113	Computer Hardware/Software		-	1,487	599	856	1,000	-	1,000	0%
01-250-8116	Furniture, Fixture & Office Equipment		4,233	1,650	-	-	-	-	-	
	Total Supplies		**77,407**	**79,895**	**75,029**	**36,034**	**101,400**	**51,082**	**124,550**	**23%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
	Maintenance									
01-250-8401	Vehicle Maintenance		-	25,831	21,183	68,604	20,000	24,586	40,000	100%
	Scheduled Maint - Ladder & Pump testing, OEM scheduled PM	25,000								
	Unscheduled repairs	15,000								
		40,000								
01-250-8402	Machinery, Tools & Equipment Maintenance		37,533	12,769	14,643	10,894	18,000	2,604	18,000	0%
	Lifepak 15 Cardiac Defibrillator - Annual Maint	8,000								
	SCBA Mask Fit Test	1,000								
	SCBA Hydrotest	500								
	Compressor Maintenance	500								
	Hydraulic Tool Service	1,500								
	LP 15 Annual Maintenance (Defillibrator)	2,000								
	Generator Maint Contract (contract 7/1/21-6/30/24)	2,000								
	Hose Testing	2,000								
	Gas Monitor	500								
		18,000								
01-250-8403	Buildings & Structures Maintenance		-	2,813	3,044	1,638	5,500	85	7,800	42%
	Replace Stove/Oven	1,300								
	Replace Dishwasher	1,000								
	Misc Repairs	5,500								
		7,800								
01-250-8404	Software Maintenance		7,117	7,282	14,064	14,666	8,000	5,214	14,600	83%
	ESO - CAD & Reports	8,200								
	Industrial Network - Peplink	400								
	Active 911 - Call notifications	500								
	ICS - System Dispatch	5,500								
		14,600								
	Total Maintenance		**44,649**	**48,695**	**52,935**	**95,801**	**51,500**	**32,489**	**80,400**	**56%**
	Services/Sundry									
01-250-8602	Communications Services		34,186	47,490	91,618	111,387	114,182	110,033	116,500	2%
	Wylie Dispatch Services	92,500								
	Joint Radio System Operations (Increase by Plano)	20,500								
	Station Alerting System Annual Contract	3,500								
		116,500								
01-250-8603	Travel/Training		7,590	8,240	5,960	9,338	10,000	7,852	13,000	30%
	EMS - CE	2,000								
	Officer Training	2,000								
	Driver Training	2,000								
	Fire Academy - Live Fire Training	6,000								
	Training Supplies	1,000								
		13,000								

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
01-250-8604	Associations		4,352	1,997	1,539	1,700	2,250	747	1,500	-33%
	TX Fire Chief NFPA	400								
	CLIA Re-Cert	150								
	Collin County Fire Chief's Association	300								
	State Firemens & Fire Marshall	200								
	TCFP	450								
		1,500								
01-250-8605	Professional Services		23,630	19,784	18,402	18,172	46,200	10,263	46,200	0%
	Medical Director	2,000								
	Ambulance Services (Increase to $75,000 in FY24-25)	44,200								
		46,200								
01-250-8607	Medical		1,199	1,905	2,584	1,196	1,200	1,292	1,200	0%
	Pre-Employment Drug Testing/Physicals	1,200								
01-250-8611	Stipend		17,542	10,010	6,480	(180)	-	-	-	
01-250-8612	Per Call		9,781	-	-	-	-	-	-	
01-250-8616	Utilities - Gas		-	2,968	3,595	4,242	5,800	1,860	5,800	0%
01-250-8620	Utilities - Cell Phone / Aircards		3,374	1,317	2,441	2,363	2,100	1,182	2,400	14%
	Aircards ($200 x 12)	2,400								
01-250-8621	Utilities - TV		-	1,241	1,237	1,270	1,260	1,060	1,320	5%
	$110 x 12	1,320								
	Total Services/Sundry		**101,655**	**94,951**	**133,855**	**149,489**	**182,992**	**134,290**	**187,920**	**3%**
	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		-	-	-	-	28,000	-	-	-100%
	Total Capital		**-**	**1,209,801**	**-**	**-**	**28,000**	**-**	**-**	**-100%**
Total Expenditures - Fire			**644,673**	**1,924,026**	**794,826**	**857,242**	**980,984**	**553,498**	**1,015,151**	**3%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
Development Services - Inspections & Code										
	Salary & Benefits									
01-300-8001	Salary		-	30,327	48,805	55,188	55,564	32,199	60,025	8%
01-300-8003	Hourly		46,312	99,016	87,174	85,224	78,600	45,232	84,028	7%
01-300-8013	Overtime		173	2,498	2,128	4,322	5,000	1,184	5,000	0%
01-300-8018	Longevity Pay		-	-	-	-	-	-	842	
	Supplemental									
	$4/month for each year of service	842								
01-300-8019	Medicare		674	1,670	1,762	2,017	2,018	1,121	2,173	8%
01-300-8023	TMRS		5,804	16,999	18,580	20,527	19,062	11,135	23,817	25%
	Current Plan	20,835								
	Supplemental									
	Change Plan Design (7%/14%)	2,982								
		23,817								
01-300-8025	Health Insurance		9,512	21,326	23,164	23,712	21,857	12,731	25,521	17%
01-300-8027	Dental Insurance		-	1,128	1,195	1,271	1,388	798	1,602	15%
01-300-8029	Life Insurance		-	134	136	258	282	148	282	0%
01-300-8031	Unemployment		-	-	459	(367)	180	18	180	0%
01-300-8033	Workers Comp		595	-	-	-	-	-	-	
	Total Salary & Benefits		**63,070**	**173,099**	**183,402**	**192,152**	**183,952**	**104,564**	**203,470**	**11%**
	Supplies (Items under $5,000)									
01-300-8101	Office Supplies		782	271	488	241	400	34	400	0%
01-300-8103	Food		-	171	932	1,044	1,500	-	1,500	0%
	Coffee, Water, Gatorade									
01-300-8104	Uniforms		941	-	-	308	1,400	916	1,400	0%
	Boots (2 x $200)	400								
	Jeans, Shirts, Jacket, Hats, Gloves, etc	1,000								
		1,400								
01-300-8107	Minor Tools & Equipment		-	135	269	198	200	-	200	0%
01-300-8109	Reproduction Outside		-	422	670	1,534	2,500	469	2,500	0%
	Inspection Reports	1,500								
	Maps, Plats	1,000								
		2,500								
01-300-8111	Fuel		4,043	1,099	1,359	1,818	5,400	979	3,150	-42%
	(900 gallons x $3.50/gallon)									
01-300-8113	Computer Hardware/Software		1,442	-	-	-	-	-	-	
	Total Supplies		**7,207**	**2,099**	**3,718**	**5,143**	**11,400**	**2,398**	**9,150**	**-20%**
	Maintenance									
01-300-8401	Vehicle Maintenance		-	2,623	1,153	3,069	3,500	974	3,500	0%
	Oil Changes, tires									

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
01-300-8404	Software Maintenance		-	7,251	7,242	11,751	11,800	7,776	11,800	0%
	ENERGOV	4,600								
	Roktech GIS ($600 x 12)	7,200								
		11,800								
	Total Maintenance		**-**	**9,874**	**8,395**	**14,819**	**15,300**	**8,750**	**15,300**	**0%**
	Services/Sundry									
01-300-8603	Travel/Training		2,571	1,214	260	1,384	2,650	-	2,650	0%
	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	625	1,195	111	1,195	0%
	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	183	200	427	200	0%
	Pre-Employment Drug Testing/Physicals	200								
01-300-8620	Utilities - Cell Phone		1,253	1,150	526	600	660	310	660	0%
	Total Services/Sundry		**4,631**	**2,771**	**1,458**	**2,792**	**4,705**	**848**	**4,705**	**0%**
Total Expenditures - Development Services - Inspections & Code			**101,771**	**187,842**	**196,973**	**214,906**	**215,357**	**116,560**	**232,625**	**8%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
Public Works - Building Operations										
	Salary & Benefits									
01-310-8003	Hourly		155,366	101,821	108,019	110,507	106,524	61,872	115,077	8%
01-310-8013	Overtime		2,269	3,161	4,413	9,512	7,500	2,844	7,500	0%
01-310-8018	Longevity Pay		-	-	-	-	-	-	636	
	Supplemental									
	$4/month for each year of service	636								
01-310-8019	Medicare		2,285	1,353	1,438	1,712	1,653	939	1,787	8%
01-310-8023	TMRS		19,851	13,533	14,882	17,059	15,618	9,160	19,579	25%
	Current Plan	17,127								
	Supplemental									
	Change Plan Design (7%/14%)	2,452								
		19,579								
01-310-8025	Health Insurance		28,536	19,168	21,128	20,960	18,872	10,971	23,237	23%
01-310-8027	Dental Insurance		-	1,137	1,195	1,270	1,735	797	2,002	15%
01-310-8029	Life Insurance		-	135	135	257	353	148	353	0%
01-310-8031	Unemployment		-	-	596	213	225	18	225	0%
01-310-8033	Workers Comp		1,983	-	-	-	-	-	-	
	Total Salary & Benefits		**210,290**	**140,307**	**151,806**	**161,490**	**152,481**	**86,751**	**170,396**	**12%**
	Supplies (Items under $5,000)									
01-310-8101	Office Supplies		-	211	66	71	200	-	200	0%
01-310-8103	Food		-	68	293	200	-	-	-	
01-310-8104	Uniforms		941	-	-	-	1,400	531	1,400	0%
	Boots (2 x $200)	400								
	Jeans, Shirts, Jacket, Hats, Gloves, etc	1,000								
		1,400								
01-310-8107	Minor Tools & Equipment		17,025	19,983	20,273	10,472	25,000	5,504	26,000	4%
	Cameras	1,000								
	Misc shop tools	10,000								
	Road Signs	15,000								
		26,000								
01-310-8111	Fuel		13,231	5,481	7,261	12,472	24,000	6,155	14,000	-42%
	(4,000 gallons x $3.50/gallon)									
	Total Supplies		**31,197**	**25,743**	**27,893**	**23,216**	**50,600**	**12,190**	**41,600**	**-18%**
	Maintenance									
01-310-8401	Vehicle Maintenance		882	433	1,059	944	2,000	534	2,000	0%
	Oil changes, tires									
01-310-8402	Machinery, Tools & Equipment Maintenance		-	4,133	12,428	6,168	6,000	2,596	6,000	0%
	Oil changes, tires, repairs									
01-310-8405	Land Maintenance		1,162	284	13	176	2,000	164	5,000	150%
	Park Materials - Rock/Weed Control	5,000								
	Total Maintenance		**2,044**	**4,850**	**13,500**	**7,288**	**10,000**	**3,294**	**13,000**	**30%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
	Services/Sundry									
01-310-8603	Travel/Training		3,860	-	-	7	-	3	-	
01-310-8605	Professional Services		577,876	110,029	119,182	130,484	137,500	57,427	166,000	21%
	Median Fertilizing	26,000								
	Median Mowing	65,000								
	Engineering Services	75,000								
		166,000								
01-310-8610	Utilities - Phone/Internet		-	-	-	-	-	-	200	
	Cellular Service for Cameras	200								
01-310-8615	Utilities - Electric		3,550	-	-	-	-	-	-	
	Total Services/Sundry		**585,286**	**110,029**	**119,182**	**130,491**	**137,500**	**57,430**	**166,200**	**21%**
	Capital (Items over $5,000)									
01-310-8903	Motor Vehicles		34,153	-	-	-	-	-	-	
01-310-8904	Machines, Tools & Implements		-	-	-	6,900	6,000	-	-	-100%
	Total Capital		**34,153**	**-**	**-**	**6,900**	**6,000**	**-**	**-**	**-100%**
Total Expenditures - Public Works - Building Operations			**862,969**	**280,929**	**312,381**	**329,385**	**356,581**	**159,664**	**391,196**	**10%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
Non-Department										
	Supplies									
01-900-8102	Janitorial Supplies		-	1,414	2,808	1,586	4,500	1,036	4,500	0%
	Total Supplies		**-**	**1,414**	**2,808**	**1,586**	**4,500**	**1,036**	**4,500**	**0%**
	Maintenance									
01-900-8403	Buildings & Structures Maintenance		47,904	19,017	34,041	24,276	57,161	11,579	45,161	-21%
	Septic System Maintenance Agreement	161								
	Repairs at Municipal Buildings	45,000								
		45,161								
01-900-8404	Software Maintenance		-	-	1,944	-	550	-	550	0%
	Barracuda	550								
	Total Maintenance		**47,904**	**19,017**	**35,985**	**24,276**	**57,711**	**11,579**	**45,711**	**-21%**
	Services/Sundry									
01-900-8601	IT Services		-	46,017	50,207	54,633	78,100	59,181	91,500	17%
	CivicPlus - Redesign Website	16,000								
	CivicPlus - Annual Services	3,000								
	Office 365 ($1,200 x 12 months)	14,400								
	ProofPoint Essentials	4,500								
	Remote Monitoring	7,000								
	Backup Storage	15,000								
	Trend Micro	6,600								
	IT Maintenance	25,000								
		91,500								
01-900-8602	Communication Services		6,293	-	-	-	-	-	-	
01-900-8603	Travel/Training		-	-	-	-	2,000	-	2,000	0%
	Citywide Training (Cybersecurity, Safety, Sexual Harassment)									
01-900-8605	Professional Services		35,844	201,721	277,022	332,684	304,820	227,828	347,450	14%
	Workers Comp	70,000								
	Liability Insurance	80,000								
	Janitorial Services	15,000								
	Pest Control	2,500								
	Alarm Services - PD Bldg	500								
	Trademark Renewal (Next renewal 4/15/2030)	-								
	Credit Card Fees	40,000								
	Legal Fees	75,000								
	Everbridge	13,500								
	Swagit	28,000								
	Audit	14,250								
	Fleet Management	1,200								
		339,950								
	Supplemental									
	Long-Term Disability	7,500								
01-900-8609	Utilities - Electric		11,748	30,021	32,835	39,925	40,000	5,618	55,000	38%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
01-900-8610	Utilities - Phone/Internet		-	10,361	11,126	11,086	19,800	7,371	22,800	15%
	Phone ($700 x 12)	8,400								
	Internet ($1,200 x 12)	14,400								
		22,800								
01-900-8621	Utilities - TV		-	409	411	410	420	239	420	0%
01-900-8640	Building Rental		27,720	28,180	29,031	32,061	30,000	17,264	30,000	0%
	(PD Portable Bldg $2,500 x 12 months)	30,000								
	Total Services/Sundry		**81,605**	**316,710**	**400,634**	**470,800**	**475,140**	**317,500**	**549,170**	**16%**
	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	-	350,000	40%
01-900-8823	Transfer to Court Security		-	36,910	-	-	-	-	-	
01-900-8826	Transfer to PD Donations Fund		-	-	8,505	-	-	-	-	
01-900-8828	Transfer to Technology Replacement Fund		-	-	-	50,000	50,000	-	100,000	100%
01-900-8829	Transfer to Parks Fund		-	-	5,000	2,500	2,500	-	12,500	400%
	Supplemental									
	Increase Transfer to fund Special Events	10,000								
01-900-8861	Transfer to Street Construction Fund		-	400,000	400,000	500,000	500,000	-	970,000	94%
	Supplemental									
	Increase Transfer to fund CIP	470,000								
01-900-8863	Transfer to Drainage Improvement Fund		-	100,000	100,000	100,000	95,000	-	100,000	5%
01-900-8865	Transfer to Facility Improvement Fund		-	125,000	350,000	350,000	300,000	-	300,000	0%
	Total Transfers to Other Funds		**-**	**930,083**	**1,113,505**	**1,252,500**	**1,197,500**	**-**	**1,832,500**	**53%**
	Capital									
01-900-8901	Radio/Communications		-	27,493	-	-	-	-	-	
01-900-8902	Hardware/Software		-	75,042	98,148	-	-	-	-	
	Total Capital		**-**	**102,535**	**98,148**	**-**	**-**	**-**	**-**	
Total Expenditures - Non-Department			**129,509**	**1,369,759**	**1,651,079**	**1,749,162**	**1,734,851**	**330,115**	**2,431,881**	**40%**
Total Expenditures - General Fund			**3,979,466**	**5,529,401**	**4,868,910**	**5,183,455**	**5,699,824**	**2,195,571**	**6,645,685**	**17%**
Total General Fund Surplus/(Deficit)			**265,200**	**(802,433)**	**950,959**	**494,186**	**(0)**	**2,909,575**	**1,193**	**-1052016%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
WATER/WASTEWATER FUND REVENUES										
03-000-4530	State Grants		69,581	-	1,898	739	-	-	-	
03-000-4620	Water Sales		2,991,100	3,507,493	3,004,178	4,108,815	3,600,000	1,836,327	4,600,000	28%
03-000-4622	Meter Set Fee		175,000	169,750	207,630	117,500	200,000	48,500	50,000	-75%
03-000-4623	Meter/Radio Replacement Fee		-	-	-	1,000	-	-	-	
03-000-4624	Account Set Up Fees		15,250	13,050	12,800	12,500	12,000	5,250	6,000	-50%
03-000-4626	Reconnect Fee		400	100	100	-	100	125	200	100%
03-000-4628	Utility Impact Fee		319,055	-	3,939	-	-	-	-	
	(Moved to Utility Impact Fee Fund in FY19-20)									
03-000-4630	Sewer Service		357,547	381,438	401,701	416,385	415,000	246,729	600,000	45%
03-000-4632	Sewer Tap		20,000	19,000	14,000	18,000	18,000	7,000	10,000	-44%
03-000-4640	Solid Waste Fee		375,155	-	-	-	-	-	-	
	(Moved to Solid Waste Fund in FY19-20)									
03-000-4800	Interest		18,842	7,263	331	32,821	20,000	121,350	150,000	650%
	TexSTAR	150,000								
03-000-4900	Donations		5,975	-	-	-	-	-	-	
03-000-4904	Late Fees		28,752	13,605	650	20,778	15,000	17,474	15,000	0%
03-000-4912	Other Income		72,613	8,890	4,250	750	7,500	-	1,000	-87%
	Meter Replacement	1,000								
03-000-4914	Returned Check Fee		225	150	-	125	-	50	-	
03-000-4917	Water Rebate		-	-	47,242	-	-	-	-	
03-000-4920	Credit Card Fees		-	-	-	-	-	-	-	
Total Revenues - Water/Wastewater Fund			**4,449,495**	**4,120,737**	**3,698,719**	**4,729,414**	**4,287,600**	**2,282,804**	**5,432,200**	**27%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
WATER/WASTEWATER FUND EXPENDITURES										
Water										
	Salary & Benefits									
03-600-8001	Salary		-	173,267	171,707	265,455	283,405	140,425	299,937	6%
03-600-8003	Hourly		351,891	161,987	165,831	188,882	215,698	101,635	236,303	10%
03-600-8007	Car Allowance		-	3,462	3,647	3,614	3,600	2,008	3,600	0%
03-600-8009	Insurance Stipend		-	3,539	3,728	3,694	3,681	2,052	3,681	0%
03-600-8013	Overtime		3,293	3,356	3,568	8,851	7,500	1,777	7,500	0%
03-600-8017	On Call		-	-	-	-	-	-	10,400	
	($200 x 52)	10,400								
03-600-8018	Longevity Pay		-	-	-	-	-	-	1,448	
	Supplemental									
	$4/month for each year of service	1,448								
03-600-8019	Medicare		5,464	4,473	4,633	6,347	7,451	3,583	8,162	10%
03-600-8021	Social Security		-	19	-	-	-	-	-	
03-600-8023	TMRS		56,165	44,513	47,448	63,813	70,389	35,255	89,368	27%
	Current Plan	78,239								
	Supplemental									
	Change Plan Design (7%/14%)	11,129								
		89,368								
03-600-8025	Health Insurance		62,388	53,434	54,632	70,986	87,160	46,558	99,470	14%
03-600-8027	Dental Insurance		-	3,128	3,109	3,811	4,512	2,282	5,205	15%
03-600-8029	Life Insurance		-	338	371	738	918	400	918	0%
03-600-8031	Unemployment		-	-	1,253	1,311	585	54	585	0%
	Total Salary & Benefits		**479,202**	**451,515**	**459,928**	**617,502**	**684,899**	**336,030**	**766,577**	**12%**
	Supplies (Items under $5,000)									
03-600-8101	Office Supplies		2,472	1,374	583	311	1,000	-	1,000	0%
03-600-8103	Food		-	56	332	-	500	-	500	0%
03-600-8104	Uniforms		-	-	-	584	2,800	1,153	2,800	0%
	Boots (4 x $200)	800								
	Jeans, Shirts, Jacket, Hats, Gloves, etc	2,000								
		2,800								
03-600-8107	Minor Tools & Equipment		1,040	2,347	468	2,517	1,000	3,937	3,500	250%
	Water Pumps	3,500								
03-600-8108	Postage		-	1,658	3,833	3,100	2,500	1,276	3,500	40%
03-600-8109	Reproduction Outside		17,907	16,869	11,773	14,189	17,850	5,201	17,100	-4%
	eBilling	12,000								
	CCR Water Report	5,000								
	Business Cards	100								
		17,100								
03-600-8111	Fuel		10,111	6,554	9,853	10,216	24,000	5,076	14,000	-42%
	Total Supplies		**31,529**	**28,858**	**26,841**	**30,917**	**49,650**	**16,644**	**42,400**	**-15%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
	Maintenance									
03-600-8401	Vehicle Maintenance		-	2,984	3,114	2,082	3,000	865	3,000	0%
	Oil changes, tires, etc.									
03-600-8402	Machinery, Tools & Equipment Maintenance		-	3,336	8,362	6,802	4,412	1,566	4,412	0%
	Generator Maint Contract (contract 7/1/21-6/30/24)	1,262								
	Vac-Truck Maint/Repairs	2,500								
	Small pump repairs	500								
	Check Scanner Maint Agreement	150								
		4,412								
03-600-8404	Software Maintenance		34,851	45,449	41,528	50,016	53,000	14,798	63,300	19%
	Aqua-Metric Annual Maint & Support	12,000								
	Beacon Meter Cellular Service	24,000								
	Sensus Annual Maint & Support	22,000								
	Tyler Technology UB Maint	5,300								
		63,300								
03-600-8406	Water Mains		-	3,263	10,331	19,377	10,000	6,764	15,000	50%
03-600-8407	Plant, Towers, Wells, Pumps		104,853	2,567	3,260	9,692	10,000	10,710	15,000	50%
03-600-8408	Meter/Meter Box		-	25,538	55,882	-	60,000	59,805	167,500	179%
	1" Meter Replacements ($350 x 350)	122,500								
	2" Meter Replacements ($1,500 x 30)	45,000								
		167,500								
03-600-8409	Service Lines		-	9,672	6,922	5,208	7,500	2,880	7,500	0%
03-600-8412	Lift Station		-	-	-	-	-	-	-	
	Total Maintenance		**139,704**	**92,808**	**129,401**	**93,176**	**147,912**	**97,387**	**275,712**	**86%**
	Services/Sundry									
03-600-8603	Travel/Training		1,307	3,050	2,520	3,790	4,200	910	4,200	0%
	TEEX C Water Cert Program - K. Ogden	600								
	TEEX C Water Cert Program - J. Day	600								
	TEEX C Water Cert Program - W. Walker	600								
	TEEX C Water Cert Program - D. Morrissette	600								
	TEEX C Water Cert Program - B. Nelson	600								
	TEEX C Water Cert Program - C. Case	600								
	TEEX C Water Cert Program - A. Barber	600								
		4,200								
03-600-8604	Associations		-	-	-	114	1,410	-	1,410	0%
	Public Notary - R. Shults	90								
	AWWA Membership (6 x $200)	1,200								
	AWWA Section Dues (6 x $20)	120								
		1,410								

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
03-600-8605	Professional Services		54,363	5,229	5,715	7,345	7,300	5,735	8,200	12%
	Water Testing ($250/Quarter)	1,000								
	Ground Tank/Water Tower Annual Inspection	1,800								
	TCEQ Water System Annual Fee	5,400								
		8,200								
03-600-8608	Water Purchase		1,587,090	1,648,960	1,779,590	1,810,117	2,177,370	1,273,179	2,762,300	27%
	NTMWD ($216,650 x 12)	2,599,800								
	NTMWD Overages	150,000								
	Rita Smith Elem School/Gateway Church	12,500								
		2,762,300								
03-600-8610	Utilities - Internet		-	-	-	-	-	-	5,000	
	Service at Central Pump Station									
03-600-8615	Utilities - Electric		38,655	45,916	43,100	60,662	70,000	34,335	80,000	14%
	Adjust for new pump station									
03-600-8620	Utilities - Cell Phone		7,372	5,820	4,883	4,932	5,400	2,488	5,400	0%
	Cell Phones/Aircards ($450 x 12)	5,400								
	Total Services/Sundry		**1,688,787**	**1,708,975**	**1,835,808**	**1,886,960**	**2,265,680**	**1,316,647**	**2,866,510**	**27%**
	Capital (Items over $5,000)									
03-600-8931	Building & Structures - Utilities		20,074	-	-	-	-	-	-	
03-600-8935	Meter/Meter Boxes		-	26,092	13,943	-	43,750	-	-	-100%
	Total Capital		**20,074**	**26,092**	**13,943**	**-**	**43,750**	**-**	**-**	**-100%**
Total Expenditures - Water			**2,359,296**	**2,308,248**	**2,465,921**	**2,628,556**	**3,191,891**	**1,766,708**	**3,951,199**	**24%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
Wastewater										
	Salary & Benefits									
03-610-8003	Hourly		15,611	15,773	16,607	18,979	21,466	12,463	23,189	8%
03-610-8013	Overtime		299	458	749	1,611	2,000	343	2,000	0%
03-610-8018	Longevity Pay		-	-	-	-	-	-	58	
	Supplemental									
	$4/month for each year of service	58								
03-610-8019	Medicare		230	218	231	303	340	191	366	8%
	1.45%	366								
03-610-8023	TMRS		2,420	2,093	2,275	2,913	3,214	1,815	4,013	25%
	Current Plan	3,509								
	Supplemental									
	Change Plan Design (7%/14%)	504								
		4,013								
03-610-8025	Health Insurance		2,847	3,380	3,940	4,707	5,082	2,665	5,661	11%
03-610-8027	Dental Insurance		-	284	299	312	347	193	400	15%
03-610-8029	Life Insurance		-	34	34	63	71	37	71	0%
03-610-8031	Unemployment		-	-	209	(109)	45	4	45	0%
	Total Salary & Benefits		**21,407**	**22,239**	**24,342**	**28,779**	**32,565**	**17,712**	**35,803**	**10%**
	Supplies (Items under $5,000)									
03-610-8107	Minor Tools & Equipment		-	-	-	-	-	-	-	
	Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
	Maintenance									
03-610-8402	Machinery, Tools & Equipment Maintenance		18,073	2,811	-	-	-	-	-	
03-610-8407	Plant, Towers, Wells, Pumps		-	70	-	-	2,500	-	2,500	0%
	Total Maintenance		**18,073**	**2,881**	**-**	**-**	**2,500**	**-**	**2,500**	**0%**
	Services/Sundry									
03-610-8609	Wastewater Treatment		356,607	343,440	313,806	278,977	410,000	252,136	600,000	46%
	Transportation (15% Increase from NTMWD)	250,000								
	Wastewater Treatment (11% Increase from NTMWD)	350,000								
		600,000								
03-610-8615	Utilities - Electric		-	2,722	2,463	1,745	3,000	1,703	3,000	0%
	Total Services/Sundry		**356,607**	**346,162**	**316,270**	**280,722**	**413,000**	**253,839**	**603,000**	**46%**
	Capital (Items over $5,000)									
03-610-8902	Hardware/Software		-	-	-	-	-	-	-	
	Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total Expenditures - Wastewater			**396,088**	**371,282**	**340,612**	**309,500**	**448,065**	**271,552**	**641,303**	**43%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
Non-Department										
	Maintenance									
03-900-8402	Machinery, Tools & Equipment Maintenance		-	497	3,602	2,718	3,720	1,295	2,965	-20%
	Postage Meter Rental	315								
	Postage Machine Annual Maint	250								
	Copier Maint Agreement ($200 x 12 months x 50%)	1,200								
	Copier Overages	1,200								
		2,965								
	Total Maintenance		**-**	**497**	**3,602**	**2,718**	**3,720**	**1,295**	**2,965**	**-20%**
	Services/Sundry									
03-900-8605	Professional Services		6,207	69,340	70,237	99,803	105,000	70,855	119,250	14%
	Water System Risk & Resilience Analysis (Required every 5 years.									
	Next one due in 2026 - $50,000)	-								
	GIS Water System - EPA required by 10/2024	15,000								
	Engineering Services	15,000								
	Audit	14,250								
	Legal Fees	75,000								
		119,250								
03-900-8701	Principal		292,761	-	-	-	-	-	-	
03-900-8703	Interest		(27,439)	-	-	1,288	-	-	-	
03-900-8705	Paying Agent Fee		1,748	-	-	-	-	-	-	
	Total Services/Sundry		**273,276**	**69,340**	**70,237**	**101,091**	**105,000**	**70,855**	**119,250**	**14%**
	Transfers									
03-900-8801	Transfer to General Fund		-	25,000	25,000	25,000	25,000	-	25,000	0%
	G&A Expenses									
03-900-8822	Transfer to Equipment Replacement Fund		-	25,000	25,000	25,000	25,000	-	25,000	0%
03-900-8828	Transfer to Technology Replacement Fund		-	-	-	5,000	5,000	-	5,000	0%
03-900-8841	Transfer to Revenue Bond I&S Fund		-	561,948	554,702	555,826	551,563	-	556,478	1%
	Paying Agent Fees	1,500								
	2019 Refunding Bonds	159,028								
	2018 CO Bonds	395,950								
		556,478								
03-900-8860	Transfer to Utility Impact Fee Fund		-	961,104	-	-	-	-	-	
	Total Transfers		**-**	**1,573,052**	**604,702**	**610,826**	**606,563**	**-**	**611,478**	**1%**
Total Expenditures - Non-Department			**273,276**	**1,642,889**	**678,541**	**714,636**	**715,283**	**72,150**	**733,693**	**3%**
Total Expenditures - Water/Wastewater Fund			**3,386,074**	**4,322,419**	**3,485,074**	**3,652,691**	**4,355,239**	**2,110,410**	**5,326,195**	**22%**
Total Water/Wastewater Fund Surplus/(Deficit)			**1,063,422**	**(201,682)**	**213,645**	**1,076,722**	**(67,639)**	**172,394**	**106,005**	**-257%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
SOLID WASTE FUND REVENUES										
05-000-4640	Solid Waste Fee		-	425,933	458,456	475,823	540,000	285,283	576,000	7%
05-000-4642	Recycling Fee		-	-	-	-	-	-	-	
05-000-4904	Late Fees		-	-	-	1,782	-	2,402	-	
05-000-4912	Other Income		-	-	-	-	-	-	-	
Total Revenues - Solid Waste Fund			**-**	**425,933**	**458,456**	**477,606**	**540,000**	**287,685**	**576,000**	**7%**
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	441,275	515,000	274,332	551,000	7%
	Garbage Collection Services									
	Total Services/Sundry		**-**	**384,516**	**409,680**	**441,275**	**515,000**	**274,332**	**551,000**	**7%**
	Transfers									
05-620-8801	Transfer to General Fund		-	22,600	22,584	25,000	25,000	-	25,000	0%
	G&A Expenses									
	Total Transfers		**-**	**22,600**	**22,584**	**25,000**	**25,000**	**-**	**25,000**	**0%**
	Capital									
05-620-8901	Radio/Communications		-	-	-	-	-	-	-	
	Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total Expenditures - Solid Waste			**-**	**407,116**	**432,264**	**466,275**	**540,000**	**274,332**	**576,000**	**7%**
Total Solid Waste Fund Surplus/(Deficit)			**-**	**18,817**	**26,192**	**11,331**	**-**	**13,353**	**-**	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
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	-	-	-	-	-	
Total Revenues - Law Enforcement Fund			**-**	**11,297**	**416**	**-**	**-**	**-**	**-**	
LAW ENFORCEMENT FUND EXPENDITURES										
	Supplies (items under $5,000)									
21-220-8107	Minor Tools & Equipment		-	4,350	-	-	4,917	-	4,917	0%
	Total Supplies		**-**	**4,350**	**-**	**-**	**4,917**	**-**	**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**	**-**	**-**	**4,917**	**-**	**4,917**	**0%**
Total Law Enforcement Fund Surplus/(Deficit)			**-**	**6,947**	**416**	**-**	**(4,917)**	**-**	**(4,917)**	**0%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
EQUIPMENT REPLACEMENT FUND REVENUES										
22-000-4910	Sale of City Property		-	-	26,007	11,815	140,000	-	140,000	0%
22-000-5001	Transfer from General Fund		-	250,000	250,000	250,000	250,000	-	350,000	40%
22-000-5003	Transfer from Water/Wastewater Fund		-	25,000	25,000	25,000	25,000	-	25,000	0%
Total Revenues - Equipment Replacement Fund			**-**	**275,000**	**301,007**	**286,815**	**415,000**	**-**	**515,000**	**24%**
EQUIPMENT REPLACEMENT FUND EXPENDITURES										
	Capital (items over $5,000)									
22-900-8701	Principal		-	-	-	-	-	6,812	-	
22-900-8703	Interest							1,135		
22-900-8902	Computer Hardware/Software		-	-	-	-	-	-	-	
22-900-8903	Motor Vehicles		-	103,314	62,210	66,149	110,000	10,704	120,000	9%
	Enterprise Lease Payment	120,000								
22-900-8904	Machines, Tools & Implements		-	-	-	-	225,000	180,235	216,500	-4%
	Replace Unit #06-320 (2006 Cub Cadet Utility Vehicle)	16,500								
	Replace Unit #10-811 (2010 F-750 Brush Truck)	200,000								
		216,500								
22-900-8905	Instruments/Apparatus		-	-	-	-	-	-	-	
	Total Capital		**-**	**103,314**	**62,210**	**66,149**	**335,000**	**198,886**	**336,500**	**0%**
Total Expenditures - Equipment Replacement Fund			**-**	**103,314**	**62,210**	**66,149**	**335,000**	**198,886**	**336,500**	**0%**
Total Equipment Replacement Fund Surplus/(Deficit)			**-**	**171,686**	**238,797**	**220,666**	**80,000**	**(198,886)**	**178,500**	**123%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
COURT SECURITY FUND REVENUES										
23-000-4702	Security Fee		-	3,452	4,630	4,783	4,200	2,429	4,500	7%
23-000-4912	Other Income		-	-	-	-	-	-	-	
23-000-5001	Transfer from General Fund		-	36,910	-	-	-	-	-	
Total Revenues - Court Security Fund			**-**	**40,361**	**4,630**	**4,783**	**4,200**	**2,429**	**4,500**	**7%**
COURT SECURITY FUND EXPENDITURES										
	Supplies (items under $5,000)									
23-900-8107	Minor Tools & Equipment		-	90	-	-	2,500	-	4,000	60%
	Police Officer Equipment	2,500								
	City Hall Panic Buttons	1,500								
		4,000								
23-900-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	-	
	Total Supplies		**-**	**90**	**-**	**-**	**2,500**	**-**	**4,000**	**60%**
	Maintenance									
23-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	-	
	Total Maintenance		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
	Services/Sundry									
23-900-8603	Travel/Training		-	-	-	-	1,000	-	1,000	0%
	Bailiff Training	1,000								
23-900-8604	Associations		-	-	-	-	-	-	-	
23-900-8605	Professional Services		-	-	-	-	-	-	-	
	Total Services/Sundry		**-**	**-**	**-**	**-**	**1,000**	**-**	**1,000**	**0%**
	Capital (items over $5,000)									
23-900-8904	Machines, Tools & Implements		-	-	-	-	-	-	-	
	Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total Expenditures - Court Security Fund			**-**	**90**	**-**	**-**	**3,500**	**-**	**5,000**	**43%**
Total Court Security Fund Surplus/(Deficit)			**-**	**40,271**	**4,630**	**4,783**	**700**	**2,429**	**(500)**	**-171%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
COURT TECHNOLOGY FUND REVENUES										
24-000-4704	Technology Fee		-	3,465	3,889	3,916	4,200	1,994	4,000	-5%
24-000-5001	Transfer from General Fund		-	7,554	-	-	-	-	-	
Total Revenues - Court Technology Fund			**-**	**11,019**	**3,889**	**3,916**	**4,200**	**1,994**	**4,000**	**-5%**
COURT TECHNOLOGY FUND EXPENDITURES										
	Supplies (items under $5,000)									
24-900-8101	Office Supplies		-	142	-	142	200	169	200	0%
	Thermal Paper for ticket writers	200								
24-900-8107	Minor Tools & Equipment		-	270	-	-	-	-	-	
24-900-8113	Computer Hardware/Software		-	1,229	-	270	-	-	-	
24-900-8115	Communication Supplies		-	-	-	-	-	-	-	
24-900-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	-	
	Total Supplies		**-**	**1,641**	**-**	**412**	**200**	**169**	**200**	**0%**
	Maintenance									
24-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	-	
24-900-8404	Software Maintenance		-	2,116	4,554	2,843	2,750	2,428	2,750	0%
	Tyler - Ticket Writers Maint (BRAZOS)	2,750								
	Total Maintenance		**-**	**2,116**	**4,554**	**2,843**	**2,750**	**2,428**	**2,750**	**0%**
	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**	**3,255**	**2,950**	**2,597**	**2,950**	**0%**
Total Court Technology Fund Surplus/(Deficit)			**-**	**7,262**	**(665)**	**662**	**1,250**	**(604)**	**1,050**	**-16%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
CHILD SAFETY FUND REVENUES										
25-000-4706	Child Safety Fee		-	5,357	5,927	6,144	6,000	3,167	6,000	0%
25-000-4912	Other Income		-	-	-	-	-	-	-	
Total Revenues - Child Safety Fund			-	5,357	5,927	6,144	6,000	3,167	6,000	0%
CHILD SAFETY FUND EXPENDITURES										
	Supplies (items under $5,000)									
25-900-8107	Minor Tools & Equipment		-	1,600	-	-	6,000	-	6,000	0%
25-900-8113	Computer Hardware/Software		-	-	-	-	-	-	-	
25-900-8115	Communication Supplies		-	-	-	-	-	-	-	
	Total Supplies		-	1,600	-	-	6,000	-	6,000	0%
	Maintenance									
25-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	-	
25-900-8404	Software Maintenance		-	-	-	-	-	-	-	
	Total Maintenance		-	-	-	-	-	-	-	
	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		-	-	-	8,700	-	-	-	
	Total Capital		-	-	-	8,700	-	-	-	
Total Expenditures - Child Safety Fund			-	1,600	-	8,700	6,000	-	6,000	0%
Total Child Safety Fund Surplus/(Deficit)			-	3,758	5,927	(2,556)	-	3,167	-	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
POLICE DONATIONS FUND REVENUES										
26-000-4900	Donations		-	220	2,000	2,625	1,000	345	1,000	0%
26-000-4912	Other Income		-	-	-	-	-	-	-	
26-000-5001	Transfer from General Fund		-	-	8,505	-	-	-	-	
Total Revenues - Police Donations Fund			**-**	**220**	**10,505**	**2,625**	**1,000**	**345**	**1,000**	**0%**
POLICE DONATIONS FUND EXPENDITURES										
	Supplies (items under $5,000)									
26-230-8104	Uniforms		-	-	-	-	-	157	-	
26-230-8107	Minor Tools & Equipment		-	-	4,096	356	2,500	439	2,500	0%
	Total Supplies		**-**	**-**	**4,096**	**356**	**2,500**	**596**	**2,500**	**0%**
	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**	**356**	**2,500**	**596**	**2,500**	**0%**
Total Police Donations Fund Surplus/(Deficit)			**-**	**220**	**6,409**	**2,269**	**(1,500)**	**(251)**	**(1,500)**	**0%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
FIRE DONATIONS FUND REVENUES										
27-000-4560	Local Grants		-	-	-	16,592	-	-	-	
27-000-4800	Interest		221	586	542	290	150	-	150	0%
27-000-4900	Donations		500	12,291	2,600	10,805	2,000	445	2,000	0%
27-000-4912	Other Income		1,140	225	-	-	-	-	-	
Total Revenues - Fire Donations Fund			**1,861**	**13,102**	**3,142**	**27,687**	**2,150**	**445**	**2,150**	**0%**
FIRE DONATIONS FUND EXPENDITURES										
	Supplies (items under $5,000)									
27-280-8103	Food		-	115	-	-	-	-	-	
27-280-8104	Uniforms		1,577	-	-	-	-	-	-	
27-280-8105	Protective Clothing		16,178	-	-	-	14,200	-	14,200	0%
	Replacement Bunker Gear (3 x $3,400)	10,200								
	Replacement (5) Helmets, hoods, boots & gloves	4,000								
		14,200								
27-280-8107	Minor Tools & Equipment		-	3,720	10	500	5,000	-	5,000	0%
27-280-8113	Computer Hardware/Software		-	-	-	-	-	-	-	
27-280-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	-	
	Total Supplies		**17,755**	**3,835**	**10**	**500**	**19,200**	**-**	**19,200**	**0%**
	Maintenance									
27-280-8402	Machinery, Tools & Equipment Maintenance		-	-	12,183	-	5,000	-	5,000	0%
27-280-8404	Software Maintenance		1,275	-	-	-	-	-	-	
	Total Maintenance		**1,275**	**-**	**12,183**	**-**	**5,000**	**-**	**5,000**	**0%**
	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	22,123	49,000	8,836	30,000	-39%
	Replace SCBA Units (Over 10 yrs old)									
	Fire Hose Replacement	28,000								
	Fire Hose Replacement	2,000								
		30,000								
	Total Capital		**-**	**39,177**	**16,483**	**22,123**	**49,000**	**8,836**	**30,000**	**-39%**
Total Expenditures - Fire Donations Fund			**19,030**	**43,012**	**28,676**	**22,623**	**73,200**	**8,836**	**54,200**	**-26%**
Total Fire Donations Fund Surplus/(Deficit)			**(17,169)**	**(29,909)**	**(25,534)**	**5,064**	**(71,050)**	**(8,391)**	**(52,050)**	**-27%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
TECHNOLOGY REPLACEMENT FUND REVENUES										
28-000-4910	Sale of City Property		-	-	-	-	-	-	-	
28-000-5001	Transfer from General Fund		-	-	-	50,000	50,000	-	100,000	100%
28-000-5003	Transfer from Water/Wastewater Fund		-	-	-	5,000	5,000	-	5,000	0%
Total Revenues - Equipment Replacement Fund			**-**	**-**	**-**	**55,000**	**55,000**	**-**	**105,000**	**91%**
TECHNOLOGY REPLACEMENT FUND EXPENDITURES										
	Capital (items over $5,000)									
28-900-8902	Computer Hardware/Software		-	-	-	19,419	55,000	3,470	105,000	91%
	Radio Replacements	60,000								
	Computer Replacements	30,000								
	Replace PD Copier	15,000								
		105,000								
	Total Capital		**-**	**-**	**-**	**19,419**	**55,000**	**3,470**	**105,000**	**91%**
Total Expenditures - Technology Replacement Fund			**-**	**-**	**-**	**19,419**	**55,000**	**3,470**	**105,000**	**91%**
Total Technology Replacement Fund Surplus/(Deficit)			**-**	**-**	**-**	**35,581**	**-**	**(3,470)**	**-**	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
PARKS FUND REVENUES										
29-000-4900	Donations		-	500	750	15,000	5,000	580	5,000	0%
29-000-4912	Other Income		-	-	-	105	-	350	-	
29-000-5001	Transfer from General Fund		-	-	5,000	2,500	2,500	-	12,500	400%
Total Revenues - Parks Fund			**-**	**500**	**5,750**	**17,605**	**7,500**	**930**	**17,500**	**133%**
PARKS FUND EXPENDITURES										
	Supplies (items under $5,000)									
29-320-8103	Food		-	-	-	-	300	-	300	0%
29-320-8107	Minor Tools & Equipment		-	-	-	-	14,000	5,934	-	-100%
	Total Supplies		**-**	**-**	**-**	**-**	**14,300**	**5,934**	**300**	**-98%**
	Maintenance									
29-320-8405	Land Maintenance		-	-	-	-	1,000	-	1,000	0%
	Preserve/Monunent Maintenance	500								
	Preserve/Monument Improvements	500								
		1,000								
	Total Maintenance		**-**	**-**	**-**	**-**	**1,000**	**-**	**1,000**	**0%**
	Services/Sundry									
29-320-8604	Associations		-	-	175	-	200	200	200	0%
	Keep Texas Beautiful	200								
29-320-8622	Special Events		-	-	2,000	5,297	6,000	3,625	16,000	167%
	Boy Scouts Projects	1,000								
	City Events	15,000								
		16,000								
	Total Services/Sundry		**-**	**-**	**2,175**	**5,297**	**6,200**	**3,825**	**16,200**	**161%**
	Capital (items over $5,000)									
29-320-8904	Machines, Tools & Implements		-	-	-	-	-	-	-	
	Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total Expenditures - Parks Fund			**-**	**-**	**2,175**	**5,297**	**21,500**	**9,759**	**17,500**	**-19%**
Total Parks Fund Surplus/(Deficit)			**-**	**500**	**3,575**	**12,308**	**(14,000)**	**(8,829)**	**-**	**-100%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
GENERAL OBLIGATION DEBT SERVICE FUND REVENUES										
40-000-4100	Property Tax - Current		498,761	499,654	407,971	416,836	406,357	401,171	331,373	-18%
	($1,698,917,381/100 x 0.020119 x 99%)	331,373								
40-000-4102	Property Tax - Delinquent		1,722	5,676	1,559	12,483	4,196	786	4,105	-2%
	($1,458,020,342/100 x 0.028152 x 1%)	4,105								
40-000-4104	Penalty & Interest		1,889	2,348	1,622	3,270	3,000	881	1,000	-67%
40-000-4912	Other Income		-	951	8,442	-	-	-	-	
Total Revenues - Water/Wastewater Fund			**502,372**	**508,630**	**419,595**	**432,590**	**413,553**	**402,838**	**336,478**	**-19%**
GENERAL OBLIGATION DEBT SERVICE FUND EXPENDITURES										
40-900-8701	Principal		418,015	385,235	369,725	379,895	390,235	390,235	315,100	-19%
	2019 Refunding Bonds (51.7%)	155,100								
	2015 CO - Streets (100%)	160,000								
		315,100								
40-900-8703	Interest		82,994	46,112	49,222	39,372	29,286	17,217	20,138	-31%
	2019 Refunding Bonds (51.7%)	15,122								
	2015 CO - Streets (100%)	5,016								
		20,138								
40-900-8705	Paying Agent Fees		-	21	129	-	500	-	500	0%
Total Expenditures - GO Debt Service Fund			**501,009**	**431,367**	**419,076**	**419,267**	**420,021**	**407,452**	**335,738**	**-20%**
Total GO Debt Service Fund Surplus/(Deficit)			**1,363**	**77,262**	**518**	**13,322**	**(6,468)**	**(4,614)**	**740**	**-111%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
REVENUE BOND I&S FUND REVENUES										
41-000-5003	Transfer from Water/Wastewater Fund		-	561,948	554,702	555,826	551,563	-	556,478	1%
Total Revenues - Revenue Bond I&S Fund			**-**	**561,948**	**554,702**	**555,826**	**551,563**	**-**	**556,478**	**1%**
REVENUE BOND I&S FUND EXPENDITURES										
41-900-8701	Principal		-	294,765	285,275	295,105	299,765	299,765	314,900	5%
	2019 Refunding Bonds (48.3%)	144,900								
	2018 CO - Bonds (100%)	170,000								
		314,900								
41-900-8703	Interest		-	263,049	266,970	258,222	249,298	126,897	240,078	-4%
	2019 Refunding Bonds (48.3%)	14,128								
	2018 CO - Bonds (100%)	225,950								
		240,078								
41-900-8705	Paying Agent Fees		-	369	471	600	2,500	125	1,500	-40%
Total Expenditures - Revenue Bond I&S Fund			**-**	**558,183**	**552,716**	**553,927**	**551,563**	**426,787**	**556,478**	**1%**
Total Revenue Bond I&S Fund Surplus/(Deficit)			**-**	**3,765**	**1,986**	**1,899**	**-**	**(426,787)**	**-**	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
UTILITY IMPACT FEE FUND REVENUES										
60-000-4628	Utility Impact Fee		-	322,994	370,261	216,642	200,000	86,657	75,000	-63%
60-000-5003	Transfer from Water/Wastewater Fund		-	961,104	-	-	-	-	-	
Total Revenues - Utility Impact Fee Fund			**-**	**1,284,098**	**370,261**	**216,642**	**200,000**	**86,657**	**75,000**	**-63%**
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		-	-	-	-	-	-	-	
60-900-8933	Buildings & Structures - Water Mains		-	-	-	-	-	-	-	
60-900-8934	Buildings & Structures - Wells/Pumps		-	-	-	-	-	-	-	
60-900-8936	Buildings & Structures - Hydrants/Valves		-	-	-	-	-	-	-	
	Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total Expenditures - Utility Impact Fee Fund			**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total Utility Impact Fee Fund Surplus/(Deficit)			**-**	**1,284,098**	**370,261**	**216,642**	**200,000**	**86,657**	**75,000**	**-63%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
STREET CONSTRUCTION FUND REVENUES										
61-000-4200	Sales Tax		-	-	-	-	-	-	380,000	
	Street Maintenance Sales Tax Adopted May 2023									
61-000-4912	Other Income		-	-	-	-	-	-	-	
61-000-4940	Bond Proceeds		-	-	-	-	-	-	-	
61-000-5001	Transfer from General Fund		-	400,000	400,000	500,000	500,000	-	970,000	94%
Total Revenues - Street Construction Fund			**-**	**400,000**	**400,000**	**500,000**	**500,000**	**-**	**1,350,000**	**170%**
STREET CONSTRUCTION FUND EXPENDITURES										
	Maintenance									
61-900-8414	Maint-Streets & Alleys		-	1,264	4,039	2,240	50,000	-	50,000	0%
	Total Maintenance		**-**	**1,264**	**4,039**	**2,240**	**50,000**	**-**	**50,000**	**0%**
	Services/Sundry									
61-900-8605	Professional Services		-	2,244	31,241	3,394	100,000	16,941	50,000	-50%
	Engineering Services									
	Total Services/Sundry		**-**	**2,244**	**31,241**	**3,394**	**100,000**	**16,941**	**50,000**	**-50%**
	Capital (items over $5,000)									
61-900-8932	Buildings & Structures - Streets & Alleys		-	4,948	291,596	-	500,000	2,174	2,370,000	374%
	Total Capital		**-**	**4,948**	**291,596**	**-**	**500,000**	**2,174**	**2,370,000**	**374%**
Total Expenditures - Street Construction Fund			**-**	**8,456**	**326,877**	**5,634**	**650,000**	**19,115**	**2,470,000**	**280%**
Total Street Construction Fund Surplus/(Deficit)			**-**	**391,544**	**73,123**	**494,366**	**(150,000)**	**(19,115)**	**(1,120,000)**	**647%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
UTILITY CONSTRUCTION FUND REVENUES										
62-000-4530	State Grant		-	-	-	-	-	-	-	
62-000-4800	Interest		-	65,726	2,830	15,365	10,000	-	-	-100%
62-000-4940	Bond Proceeds		-	-	-	-	-	-	-	
62-000-5003	Transfer from Water/Wastewater Fund		-	-	-	-	-	-	-	
Total Revenues - Utility Construction Fund			**-**	**65,726**	**2,830**	**15,365**	**10,000**	**-**	**-**	**-100%**
UTILITY CONSTRUCTION FUND EXPENDITURES										
	Services/Sundry									
62-900-8605	Professional Services		-	103,250	103,444	14,073	50,000	59,923	15,000	-70%
	Engineering Fees									
	Total Services/Sundry		**-**	**103,250**	**103,444**	**14,073**	**50,000**	**59,923**	**15,000**	**-70%**
	Capital (items over $5,000)									
62-900-8931	Buildings & Structures - Utility Construction		-	247,413	3,242,840	1,269,595	1,500,000	27,346	190,000	-87%
	New Pump Station									
	Total Capital		**-**	**247,413**	**3,242,840**	**1,269,595**	**1,500,000**	**27,346**	**190,000**	**-87%**
Total Expenditures - Utility Construction Fund			**-**	**350,663**	**3,346,283**	**1,283,668**	**1,550,000**	**87,268**	**205,000**	**-87%**
Total Utility Construction Fund Surplus/(Deficit)			**-**	**(284,938)**	**(3,343,453)**	**(1,268,303)**	**(1,540,000)**	**(87,268)**	**(205,000)**	**-87%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
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	95,000	-	100,000	5%
Total Revenues - Drainage Improvement Fund			**-**	**100,000**	**100,000**	**100,000**	**95,000**	**-**	**100,000**	**5%**
DRAINAGE IMPROVEMENT FUND EXPENDITURES										
	Services/Sundry									
63-900-8605	Professional Services		-	56,872	2,126	-	95,000		100,000	5%
	Total Services/Sundry		**-**	**56,872**	**2,126**	**-**	**95,000**	**-**	**100,000**	**5%**
	Capital (items over $5,000)									
63-900-8938	Buildings & Structures - Other		-	-	-	22,763	-		-	
	Total Capital		**-**	**-**	**-**	**22,763**	**-**	**-**	**-**	
Total Expenditures - Drainage Improvement Fund			**-**	**56,872**	**2,126**	**22,763**	**95,000**	**-**	**100,000**	**5%**
Total Drainage Improvement Fund Surplus/(Deficit)			**-**	**43,128**	**97,874**	**77,237**	**-**	**-**	**-**	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Actual FY2021-22	Budget FY2022-23	Actual as of 4/30/23	Proposed Budget FY2023-24	% Change FY23/FY24
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	350,000	300,000	-	300,000	0%
Total Revenues - Facilities Improvement Fund			**-**	**125,000**	**350,000**	**350,000**	**300,000**	**-**	**300,000**	**0%**
FACILITIES IMPROVEMENT FUND EXPENDITURES										
	Services/Sundry									
65-900-8605	Professional Services		-	53,787	50,485	18,839	300,000	-	300,000	0%
	Total Services/Sundry		**-**	**53,787**	**50,485**	**18,839**	**300,000**	**-**	**300,000**	**0%**
	Capital (items over $5,000)									
65-900-8930	Buildings & Structures - Buildings		-	-	57	57	-	-	-	
	Total Capital		**-**	**-**	**57**	**57**	**-**	**-**	**-**	
Total Expenditures - Facilities Improvement Fund			**-**	**53,787**	**50,541**	**18,896**	**300,000**	**-**	**300,000**	**0%**
Total Facilities Improvement Fund Surplus/(Deficit)			**-**	**71,213**	**299,459**	**331,104**	**-**	**-**	**-**	

CITY OF PARKER
Supplemental Ranking Sheet
FY 2023-24

Department: **General Fund**

Item	Department Name	Supplemental Description (Short Name)	Cost	Reoccurring Cost	One-time Cost
1	Benefits	Longevity Pay	7,816	7,816	-
2	Benefits	TMRS Contribution	46,168	46,168	-
3	Benefits	Long-Term Disability	7,500	7,500	-
4	Fire	(4) SCBA Scott Air Packs - Replacement for Engine	32,000	-	32,000
5	Parks & Rec	Special Events (such as ParkerFest)	10,000	10,000	-
6	Non-Dept	Increase transfer to Street Construction Fund	470,000	470,000	-
7				-	-
8					
9					
10					
		TOTAL:	**$ 573,484**	**$ 541,484**	**$ 32,000**